

# Approved 2015 Budget

## Operating and Capital Budgets

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Town of Orangeville  
Orangeville, ON



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Orangeville  
Ontario**

For the Fiscal Year Beginning

**January 1, 2014**

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

Executive Director

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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 fourth 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.

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# Introduction

In accordance with Council policy and the provisions of The Municipal Act, it is our privilege to present the Approved 2015 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 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 adopted budget consists of the Operating and Capital Budgets which incorporate the Rate Supported Water and Wastewater Budgets. The Tax Supported Operating Budget funds ongoing financial obligations and costs to provide programs and services to the public such as recreation centres, library services, transit and protection of persons and property. The Capital Budget supports infrastructure and investments such as buying or building assets such as buildings, equipment, vehicles, and land. The Rate Supported Operating and Capital Budgets are combined within the Operating and Capital budgets, and are self-sustaining – funded entirely from rates for water and wastewater programs and development charges. The Rate Supported Budgets strengthen Orangeville's ability to provide clean, safe drinking water to its residents as well as protect the natural environment through wastewater collection and treatment.

Every year Town staff put forward a proposed budget and then the Mayor and Town Council, with input from Orangeville residents, and businesses make choices about Town services and programs. It is an ongoing process as each year budgets are drafted, revised, reported, presented, approved, adopted, and monitored.

The primary fiscal objective throughout the budget preparation exercise has been to limit the property tax impact of the 2015 budget. The Approved 2015 Budget has been developed with regard for the continuing uncertainty in the economy, the resulting effect on taxpayers' ability to pay, known Council priorities, while balancing these priorities against the Town's fiscal capacity and available financial resources.

On May 4, 2015, Council approved the 2015 Budget which resulted in an overall residential property tax rate increase of 0.29 percent.

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 Works 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.

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

## Organization of the Budget Document

The organization of the budget document begins with the Governance Profile, followed by the Organization 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 guiding Vision and Values of the Town are outlined that contribute to the overall Budget Framework that is used to focus the budget process. The Budget Guidelines begin on page 29; this section provides details about assessment and forecasts used to inform and guide the process and ends with the Budget Timeline.

An Executive Summary begins with a high-level overview of the Approved 2015 Operating and Capital Budgets. Within this section are graphs depicting the revenues by source and expenditures by function. A summary of the consolidated budgets precedes the Budget Matrix that demonstrates the flow of funds throughout the Town. Operating, Capital and Reserve Fund Activity tables are provided for the current and prior year budgets and for the 2014 year-end forecast and 2013 actuals. Disclosure of the impact of full-accrual accounting on the budget figures is summarized in Table 6 on page 41. Summaries of the Operating Budgets including funding sources and expenditures by department are provided prior to the Summary of the 2015 Capital Projects.

Next, the Town's major revenues are listed including historical details of revenues by source and descriptions of each category. A brief explanation about the allocation of property taxes collected is provided, including graphical depictions of the distribution of tax levy collected and the allocation of the Municipal portion by function based on an average property assessment value, titled "Where Your Tax Dollars Go" on page 53. Also included is a brief summary of the impact a change in assessment has on an average residential tax bill.

The Town's estimated year-end balance for Reserves, Reserve Funds and Long-term Liabilities is presented including a Reserve Adequacy Analysis.

The Operating Budget Overview begins on page 66 and the Capital Budget Overview begins on page 181.

The Individual Departmental Operating Budgets index is on page 74. Each departmental section is organized as follows:

- Department Overview
- Departmental Mission Statement (where applicable)
- 2015 Direction and Service Priorities
- Departmental Summary Budget – provides budget details by expenditure type and service area
- Key Performance Indicators (when available)
- Other supplementary information (if applicable)

Technical accounting policies and guidelines are summarized in the Comprehensive Fiscal and Accounting Policies section followed by a glossary and acronyms listing at the end of this document.



## Message from the Mayor

The 2015 budget represents a great deal of effort and planning on behalf of staff. It is always a challenge to provide services our citizens expect while balancing expectations of keeping taxes as low as possible.

The 2015 budget process was notable in the high level of citizen engagement and length that council deliberated to provide that proper balance. One of our biggest hurdles was dealing with our reserve levels. I am pleased that this budget shows a fair level of spending restraint while building our reserves.

This paves the way for future budgets of responsible spending and prudent long term viability. Key to that direction is restraint in new spending and refraining from using our reserves.

The future of our town is bright. We are growing at a controlled rate and are actively working towards increasing our town hall's efficiency on several fronts. Our facilities are in good shape and infrastructure repair and maintenance is well managed. Expansion of our sewage plant has begun to ensure services for future growth will be available.

On behalf of staff and council, and with special thanks to our finance chair Councillor Nick Garisto, I present the 2015 Town of Orangeville budget.

**Jeremy D Williams**

Mayor of Orangeville

# 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 comprised of a Mayor, Deputy Mayor and five other Councillors. All members of council are elected directly and represent the Town as a whole – members do not represent individual wards or districts. The current term began December 1, 2014 and will end on November 30, 2018. 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        | Jeremy Williams |
| Deputy Mayor | Warren Maycock  |
| Councillor   | Gail Campbell   |
| Councillor   | Nick Garisto    |
| Councillor   | Don Kidd        |
| Councillor   | Sylvia Bradley  |
| Councillor   | Scott Wilson    |



L to R: Warren Maycock, Gail Campbell, Nick Garisto, Jeremy Williams, Don Kidd, Sylvia Bradley, and Scott Wilson

## Council Direction

Through the democratic process the citizens of Orangeville have the opportunity to elect a Mayor, a Deputy Mayor and five Councillors to bring leadership and oversight responsibility to the Town. Council provides input and direction with regard to the budget 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 interests of Orangeville residents

Council is also responsible for the review and approval of the recommended operating and capital budgets.

## Council Meetings

Orangeville Council meets at the Orangeville Town Hall at 87 Broadway, in the Council Chambers. Meetings generally start at 7 p.m. The [2015 schedule](#) is available on the Town's website at <http://www.orangeville.ca>.

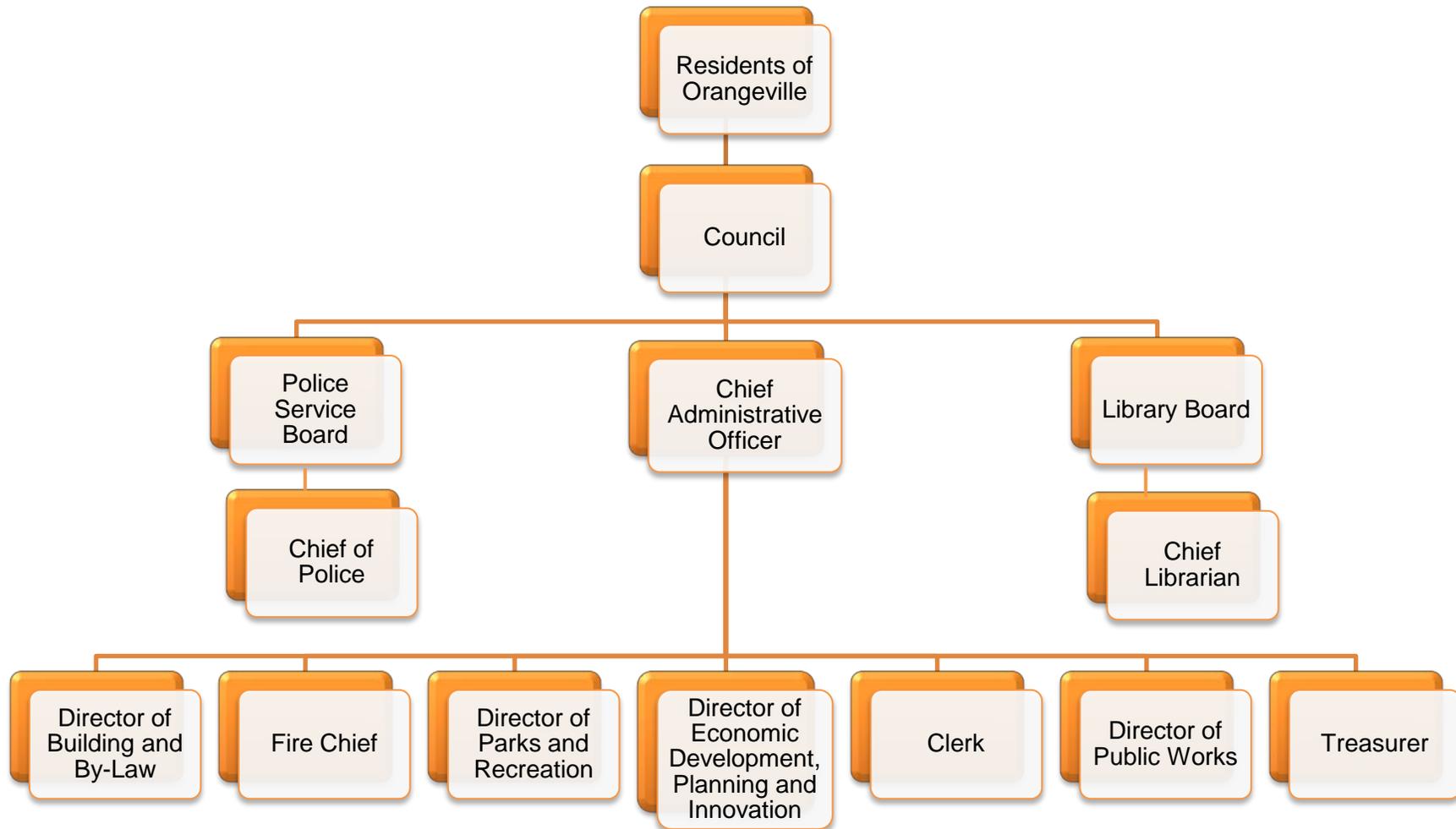
Meetings of Orangeville Council can be viewed on Rogers TV cable or online at <http://www.rogerstv.com/>. Select Dufferin-Caledon and click "video" button.



# Organizational Structure

The Town of Orangeville's corporate structure is comprised of the Chief Administrative Officer (CAO), who has seven key service areas/departments that directly report to their office. Each service area/department has a Director/Manager who oversees the day to day operation of that department. The Chief of Police and the Chief Librarian report to their respective Boards who report to Council.

Figure 1 – Organization Chart



## Summary of Staffing Complement by Department

The Town of Orangeville staffing headcount for 2015 is 509 employees consisting of 194 permanent full-time, 258 permanent part-time or casual, and 57 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 division is summarized in Table 1 below.

**Table 1 – Employee Headcount 2015**

Department	Full-time	Part-time	Seasonal/ Contract	Total FTE
Administration	2			<b>2.0</b>
Clerk's	5			<b>5.0</b>
Communications	3			<b>3.0</b>
Human Resources	3			<b>3.0</b>
Planning and Innovation	5	2		<b>5.0</b>
Economic Development	3	2		<b>4.1</b>
Treasury	9	1	1	<b>9.7</b>
Information Technology	4			<b>4.0</b>
Parks and Recreation	27	151	38	<b>70.0</b>
Fire	17	27		<b>22.3</b>
Building and By-Law	10	35		<b>19.9</b>
Public Works	43		16	<b>47.0</b>
Library	6	23	2	<b>17.6</b>
Police Service	57	19		<b>67.6</b>
<b>Total:</b>	<b>194</b>	<b>258</b>	<b>57</b>	<b>280.2</b>

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 Full-time Equivalent Headcount

Divisions	2015	% Over Prior Year	2014	% Over Prior Year	2013
Administration	2.0		2.0		2.0
Clerk's	5.0		5.0		5.0
└ Communications	3.0	25%	2.4	20%	2.0
└ Human Resources	3.0	6%	2.8	4%	2.7
Planning and Innovation	5.0	25%	4.0		4.0
└ Economic Development	4.1		4.1	8%	3.8
Treasury	9.7		9.7		9.7
└ Information Technology	4.0		4.0		4.0
Parks and Recreation	70.0		70.0	0.3%	69.8
Fire	22.3	5%	21.3		21.3
Building and By-Law	19.9		19.9		19.9
Public Works	47.0	4%	45.0	5%	42.9
Library	17.6		17.6	1%	17.4
Police Service	67.6		67.6		67.6
<b>Total:</b>	<b>280.2</b>	<b>1.7%</b>	<b>275.4</b>	<b>1.2%</b>	<b>272.1</b>

Additional Staff approved in 2015

	FTE
Communications	0.6*
Human Resources	0.2
Planning	1.0
Fire	1.0
Rates Budget	2.0
<b>Total:</b>	<b>4.8</b>

\*0.2 of this FTE is funded by Rates

# 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.



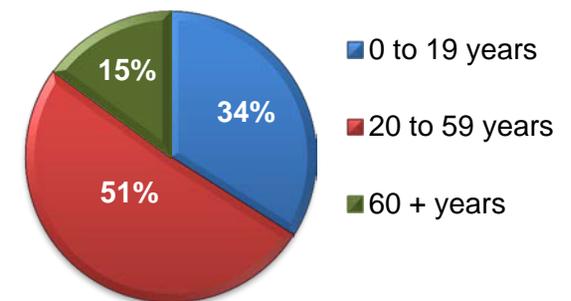
## Demographics

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 (Sources: Statistics Canada 2012, and Ontario Ministry of Finance projections). Growth forecasts contained in the Official Plan issued by the County of Dufferin in 2014 state that the local municipalities within the County of Dufferin should plan to accommodate a population of 81,000 persons and 31,000 jobs to 2036, with Orangeville's population forecast of 36,490 to 2031.

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 40.0 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 graphically represents this information.

The Town of Orangeville has launched an Age Friendly Community Initiative. The Town is focusing attention on becoming an age friendly community, with the goal of joining the World Health Organization's (WHO) Global Network of Age Friendly Cities and Communities. Membership in the network represents a community's commitment to improving the quality of life for older adults, and to engaging older adults in the process. An age friendly city is an inclusive and accessible urban environment that promotes active aging.

Figure 2 – Age Characteristics



The Age Friendly Committee will serve as the steering committee for this initiative and the Library will provide the necessary support and administration for the project. The Age Friendly Committee has been researching ways to improve the community for seniors. One of the concepts reviewed was an outdoor fitness area dedicated to seniors. Promoting active aging, the fitness equipment will be accessible and user-friendly. In support of this initiative the Town purchased eco-friendly equipment in the fall of 2014 from a Canadian supplier, with installation scheduled for the spring 2015.

In June 2015, Access Orangeville was one of four individuals or organizations presented with the inaugural David C. Onley Award for Leadership in Accessibility. Access Orangeville received the award in the role/model/champion category for working to “transform Orangeville into a barrier-free community that is an inspiration to towns and cities across the province”. Presenter, Brad Duguid, Minister of Economic Development, Employment and Infrastructure stated, “I am proud to recognize these outstanding recipients of the David C. Onley Award for Leadership in Accessibility. We are a global leader in inclusiveness, and these recipients exemplify our efforts to build a progressive and accessible society. This year’s recipients demonstrate that by working together, we will succeed in building a more accessible province for our future generations.”

## 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 and 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.

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. 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. Driving distances and approximate times to major cities can be found below in Table 3.

**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

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.

## South/Central Ontario



## 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.

**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
Millennium1 Solutions	Business Process Outsourcing	260
Pinehurst Group Inc.	Manufacturer of architectural millwork and cabinetry	160
Clorox Company of Canada	Manufacturer of plastic products	130
County of Dufferin	Municipal Government	124
Avalon Retirement Centre	Retirement Home	120
Roto-Mill Inc.	Heavy Civil Road Construction	110
Woolwich Dairy Inc.	Manufacturer of goat cheese products	110
E. Hofmann Plastics Inc.	Manufacturer of food grade packaging	100
Hydro One	Electricity Delivery Services	99
Sanoh Canada Ltd.	Manufacturer of tubular automotive parts	88
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	84
Dufferin Child & Family Srvs	Children's service agency	80

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 to the left 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 HomeSense, Home Depot, Winners, Wal-Mart, and Canadian Tire, among others.

The Orangeville and Area Small Business Enterprise Centre provides guidance, resources, support and information to new, emerging and existing small business owners, connecting new businesses to the community and facilitating business-to-business interaction.

### **Competitive Business Operating Costs**

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. Orangeville's blended tax rates for standard and large industrial operations are competitive when compared to a range of GTA communities. Orangeville also 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.

Business and industrial operations in the area are housed in the fully-serviced Orangeville Business Park located in the southwest portion of our community, with easy access to Highway 10 and the GTA. In response to the growing demand for industrial property in the region, the Town has designated additional land in the Veterans Way community for employment uses.

In addition to available employment land, the Town also has a range of available commercial and industrial buildings that provide businesses with a variety of options when relocating to Orangeville.

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.

### **Lifestyle and Opportunities**

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 average household income in Orangeville in 2013 was \$90,053, compared with a Simcoe/Muskoka/Dufferin County average of \$85,818 (Source: BMA Municipal Study 2014).

Our success is reflected in an unemployment rate below the provincial average, further illustrating a healthy and growing local economy. Statistics Canada reports that as of 2011 the unemployment rate for Ontario was 8.3 percent, while Orangeville was 7.5 percent. (Source: National Household Survey 2011)

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.

# Vision and Values

The aim of the annual budget is to focus and deliver on the values of council for the Town of Orangeville. 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



Orangeville Crest

The Approved 2015 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.

## 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 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.



Entrance sign at west end of Orangeville

### **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.



Downtown Orangeville

# Budget Framework

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 2015 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 Town of Orangeville is constantly reviewing and maintaining a variety of different studies and plans which guide the future direction of the Town including:

- [County of Dufferin Official Plan](#)
- [Orangeville Official Plan \(2015 review\)](#)
- [Strategic Plan \(2003\)](#)
- [Development Charges Background Study \(2014\)](#)
- Water and Wastewater Rates Study (pending)
- Asset Management Plan (pending)
- [Parks and Recreation Strategic Plan 2010-2020](#)
- [Parks Master Plan \(2014\)](#)
- [Municipal Cultural Plan \(2014\)](#)
- [Trails Master Plan \(2104\)](#)
- [Directional Way-finding Master Plan \(2014\)](#)
- [Fire Service Master Plan](#)
- [Dufferin County Emergency Response Plan](#)



Town Hall Orangeville

Each of these initiatives was used to guide the 2015 budgeting process. These studies 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.

## Economic Direction Outlined for 2015

Municipalities looking to enhance their local economies often create plans to reach their objectives. The Town of Orangeville's first Economic Development Strategy was developed in 2007 with the goal of creating a strategic direction for economic development and sustainability of our community. The Strategy provides measurable actions that create direction and key priorities for the municipality to boost business, support arts and culture, and promote tourism. Orangeville Council received a report in April 2015 outlining Strategy actions completed to date and priority goals for 2015.

Recommendations in the Town's Economic Development Strategy have been implemented with a focus on the four priority goals:

- to improve levels of investment readiness
- to achieve economic sustainability through effective retention and expansion opportunities
- to pursue partnerships and outreach opportunities
- to build on key clusters in the local and regional economy

More than 30 short and long-term strategic actions to achieve the goals were identified and each action identified roles for implementation from the Town, local and provincial economic development organizations, and the local business community. The Strategy is also supported by other complementary documents that have been created to support the Town's long-term economic prosperity.

Business development, retention and expansion initiatives, programs and activities will continue to be important economic development functions. As well, a number of priority initiatives for implementation emerged from the review that will help guide the economic growth of the community.

### Specific objectives for 2015 include:

**Business Retention and Expansion Program** – The Business Retention and Expansion Program is an economic development tool developed by the Province of Ontario for use by municipalities and is a structured, community-based approach to business and economic development. The program promotes job growth, business retention, and expansion through interaction with business owners/leaders to identify the issues and priorities of the existing business base. The program involves the completion of confidential business interviews along with data analysis and action planning to address issues and opportunities to support existing community-based businesses. Funding will be sought from the Rural Economic Development Program to support delivery of the initiative.

**Community Profile and Sector Profiles** – In-house updates will be completed to both the online and print versions of the community profile and sector specific profiles used to promote the Town to site selectors and potential business investors. These economic development tools provide a broad range of information and data about the community's business environment, competitive advantages, transportation networks, labour force, etc. and will be used until the next Census data is completed (2016) and results available. Sector profiles will be updated to feature local business examples of excellence in the target sectors of Advanced Manufacturing, Business and Professional Services, and Creative Industries.

**Way-finding Installations** – Installation of way-finding signage was a significant recommendation of the Town’s Tourism Development and Marketing Plan as well as the 2014 Municipal Cultural Plan. A partnership between the Town, Central Counties Tourism Association, the Orangeville BIA, and Theatre Orangeville could result in priority sign installations in 2015. If Central Counties Tourism provides full funding approval, as requested, the approved investment of \$25,000 from the Town will leverage an additional \$36,000 towards the project.

**Sports Tourism Policy and Brochure** - In 2014, Council directed staff to consult with community sport organizations and prepare a Sports Tourism policy to help guide the municipality’s involvement in sport bid and hosting opportunities in future. A tourism-based brochure, “10 Things To Do In Orangeville,” was created to support tourism by visiting teams, families and tournament attendees. The brochure will be updated within the next three months for continued distribution.

**SBEC Office** – A customer satisfaction survey will be completed in 2015 with the goal of evaluating customer service, establishing priority programming requirements, identifying potential workshop themes and emerging community trends and needs, and evaluating access to and location of the office.

**Tourism Development and Marketing Strategy Update** – A status update of the Tourism Development and Marketing Strategy will be completed to evaluate progress made with implementation of the plan and to identify future priority items.

**Trade Show Participation** – As recommended by Ontario Ministry of Agriculture, Food and Rural Affairs Business Development representatives, staff will attend select food and beverage shows in the GTA area to network with participating food processors and to raise awareness of Orangeville as a place to do business. Staff will also continue to sponsor and exhibit at the annual Society of Industrial and Office Realtor Fall seminar in an effort to build community awareness and establish linkages to business-related site selectors and realtors. Staff will investigate participation by the Town in the 2016 Lions Home and Garden Show to promote services at the local level.

**Arts and Culture** – Staff will work with members of the Arts & Culture Committee to establish objectives for implementation and work with relevant Town departments and organizations to continue fulfilling the Arts and Culture directives. Specific initiatives include a Film Policy to introduce film permitting processes and to market Orangeville as a film location. A Display of Art Policy to provide guidelines for the exhibition of art in Town-owned buildings will also be undertaken.

**Credit Valley Explorer** – As directed by the Orangeville Railway Development Corporation Board of Directors, staff will engage in activities to enhance this important tourism driver for the community, with a comprehensive review of operations for potential efficiencies and improvements to be completed.



Credit Valley Explorer

## Official Plan

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, and is scheduled to be done in 2015. 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 completed its Official Plan in September 2014 which provides general County-level policy direction and a planning framework to guide the physical, social, economic, and environmental management of the County.

Section 3.2.2 Growth Allocations set out in the County's Official Plan have the majority of future growth to be directed to the County's three urban settlement areas which include the: Town of Orangeville, Town of Shelburne and Town of Grand Valley. The County Plan supports residential intensification and redevelopment within the settlement areas in order to increase their vitality, offer a range of housing choices, efficiently use land and optimize the use of infrastructure and public service facilities. Intensification is intended to accommodate a significant amount of new development in the county, however, it is recognized that there are limited opportunities for residential intensification within the existing built boundary/built-up areas. The Plan has identified minimum intensification targets for each urban settlement area with Orangeville listed as a 50 percent minimum intensification target for 2015.

While the Official Plan is updated on an annual basis, the Ontario Planning Act specifies that municipalities must complete a comprehensive review of their Official Plan at least once every five years. Under the Act, Orangeville's Office Plan must be reviewed in 2015 and has been provided for in the 2015 Budget. 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.



Aerial view of Orangeville

## Provincial Growth Plan

Planning at the official plan level is carried out within a framework primarily established through the Planning Act. The Provincial Policy Statement, 2014 is issued under Section 3 of the Planning Act which requires municipalities to be “consistent with” the provincial policy statements, and conform or not conflict with provincial plans, as the case may be, when exercising their authority on planning matters. In 2014 the Province amended Regulation 352/02 of the Planning Act requiring Dufferin County to adopt an Official Plan. Dufferin County has traditionally not conducted planning administration. In September 2014 the Official Plan for the County of Dufferin was adopted. The Official Plan for the County of Dufferin provides over-arching policy direction on matters of County significance. The County Official Plan directs County growth management and land use decisions by providing upper-tier land use planning guidance for the County’s eight local municipalities. Detailed land use planning and local decision making is managed and administered locally through the local municipal official plans which will conform to the policies of the County Official Plan. The recent adoption of Ontario Regulation 203/14 will allow the County of Dufferin to pass a by-law exempting Orangeville from County approval for future Official Plan Amendments ensuring the Town continues to approve its own local Official Plan Amendments.

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.



## **Budget Guidelines**

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.

The Town's approach to the 2015 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 2014 levels unless cost pressures were documented; a strict process to evaluate funding requests thorough 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.

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 2015 budget, if applicable. Short-term inflationary factors that impacted the 2015 budget include utilities and general liability insurance. In addition, departmental budgets were adjusted based on historical usage.

A net assessment growth of 1.72 percent was used to prepare the proposed budget based on current information available at the time. In its 2014 Market Change Profile Report published in early 2015, the Municipal Property Assessment Corporation (MPAC) has established 1.97 percent as the estimated phase-in growth for Orangeville. The additional tax revenues generated from phase-in growth were incorporated into the operating budget prior to approval. The decline in the Industrial assessment and an increasing number of Commercial assessment appeals and growth of the Exempt sector has dampened the Residential sector net assessment growth. New development has been further constrained by the available waste water service allocation. Council approved the expansion of the Water Pollution Control Plant in 2015.

The Approved 2015 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 begin on page 62. Interest earnings on the general fund continue to be forecasted at moderate returns due to the continued economic outlook. The main source of revenue within the 'Investment Income' section is the annual dividend received from Orangeville Hydro, which has been forecasted at a reduction of \$157,750 for 2015. On a positive note, significant gains have been made in interest income with the systematic investing of the reserve fund monies that began in 2013. While these gains do not benefit the tax-supported budget directly, they will assist with future infrastructure investment. Additional details about interest income are available on page 61.

## Operating and Capital Budgets undergo multiple layers of review

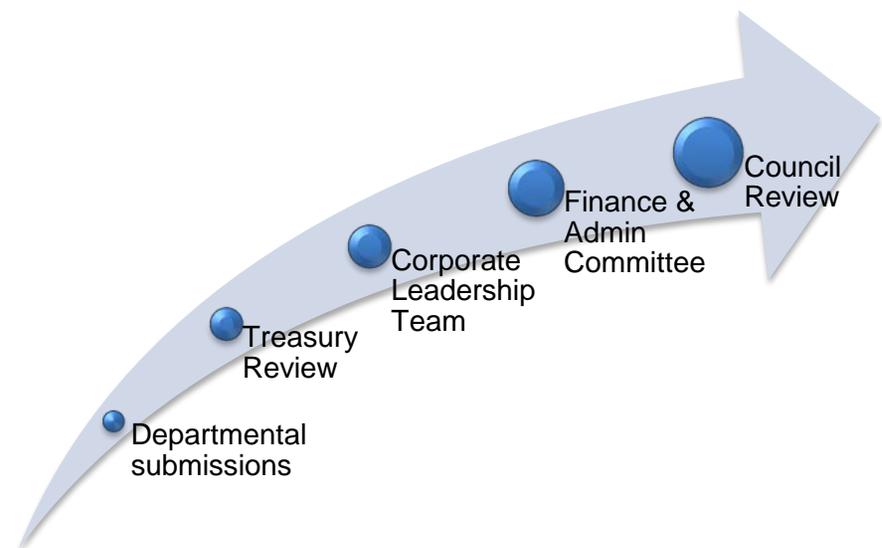
**Departmental Review** – Operating and capital budget submissions are prepared by the respective department and are reviewed and approved by the Department Head before final submission.

**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 proposed 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 in some cases requests for additional information or further management review, the Finance and Administration Committee recommends the budget 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.



## **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 Heads 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 Head.
- 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.
- Quarterly Operating Variance Reports are submitted for Council review.

## **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 allowable debt limit, known as the Annual Repayment Limit or ARL.
- 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.
- Quarterly Capital Status Reports are submitted for Council review.

## Budget Timeline

<b>Sep 10, 2014</b>	Departmental Budget Templates are distributed
<b>Sept</b>	Departmental meetings commence
<b>Oct 3</b>	Capital and Enhanced Initiative submissions are due to Treasury
<b>Oct 10</b>	Operating Budgets and Narrative submissions are due to Treasury
<b>Oct 15</b>	Capital Priority Setting meeting held with Corporate Leadership Team
<b>Oct 30</b>	Draft Budget Review by Corporate Leadership Team
<b>Nov 13</b>	Budget Review Executive level: CEO, CAO, Finance Chair and Treasurer
<b>Nov 25</b>	Proposed Budget Review by Corporate Leadership Team
<b>Nov 27</b>	Proposed Budgets consolidated and finalized
<b>Dec 15</b>	Proposed Operating and Capital Budgets tabled at Council
<b>Jan 7, 2015</b>	Finance and Administration Committee commence budget deliberations
<b>Jan 12, 15, 19</b>	Finance and Administration Committee budget deliberations continue
<b>Feb 2, 9, 23</b>	Finance and Administration Committee budget deliberations continue
<b>Mar 2, 9, 23, 31</b>	Finance and Administration Committee budget deliberations continue
<b>May 4</b>	Operating and Capital Budget recommendations are approved by Council

# Executive Summary

The approved 2015 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 balanced budget that furthers the vision of the Town, while retaining the commitment to providing quality services and infrastructure in a fiscally responsible manner. We've accomplished this with a 2.40 percent increase in the municipal portion of the tax rate. When combined with the upper-tier and educational portions, the total property tax rate increase is 0.29 percent for Orangeville residents.

Overall, the budget maintains levels of services while serving an ever-increasing population. However, the Town faces challenges in finding the balance that will meet Council's and the community's expectations on service levels and taxation, while continuing to be proactive. A significant focus for 2015 will be to evaluate our external environment and internal processes 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 2015 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.

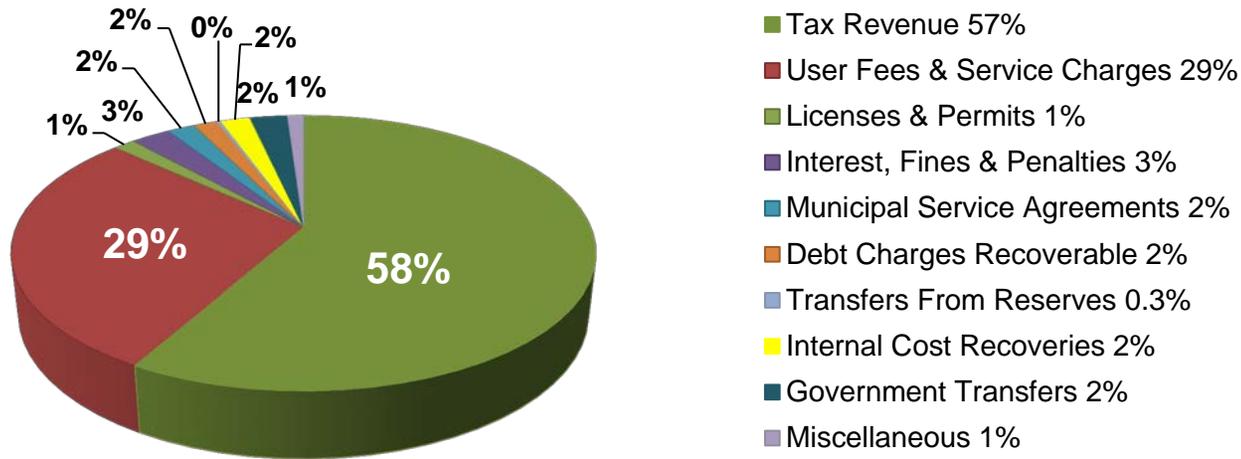
The \$51.9 million dollar operating budget contains the rates-supported budget for water and wastewater of \$11.8 million dollars. The costs to operate, maintain, and ultimately replace the Town-owned water and wastewater facilities are funded entirely from user rates. Expansion costs for those services are funded primarily from Development Charges. The \$40.1 million dollar tax-levy supported operating budget provides funding necessary for maintaining an expanding network of roads, parks, trails and infrastructure, as well as enhanced capital funding to reserves of \$66,140 dollars. Council's decision to increase the contribution to reserves will afford infrastructure investment on a timely basis without significant tax implications. Debt repayment in the amount of \$2.4 million dollars (principal + interest) is incorporated and is well below the annual repayment limit (ARL) established by The Ministry of Municipal Affairs and Housing, which calculated the 2015 ARL at \$9,499,014.

The \$14.8 million dollar capital budget is predominately funded by debt, due to a timing difference between the collection of development charges and the financing required for the largest project approved in 2015 – the water pollution control plant expansion – which is DC eligible. The tax levy contribution of \$1.3 million dollars is in accordance with the Federal Gas Tax Agreement.

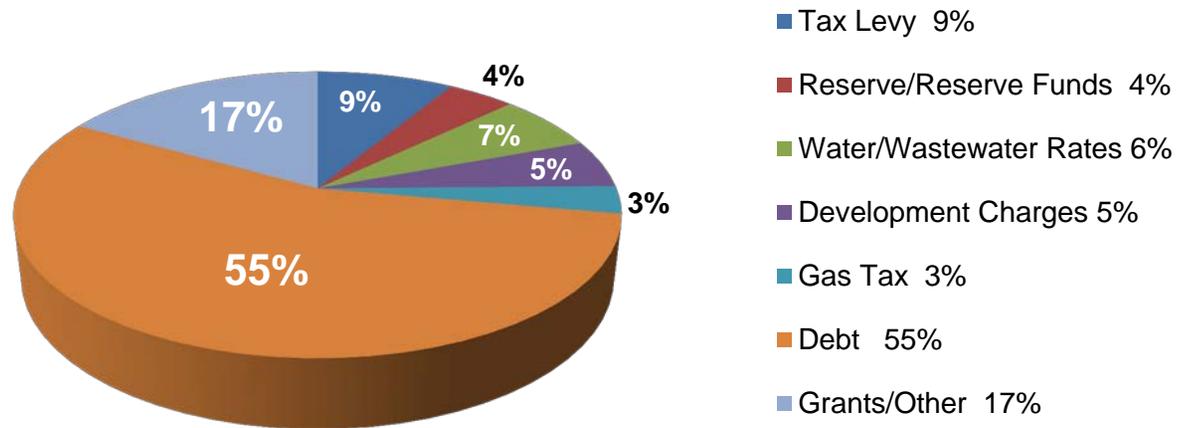


The 2015 operating revenues of \$51.9 million dollars are depicted by source in Figure 3, while the 2015 capital revenues of \$14.8 million dollars by source are depicted in Figure 4 below. Additional information about the Town’s revenue sources begin on page 45.

**Figure 3 – Approved 2015 Operating Revenues by Source**

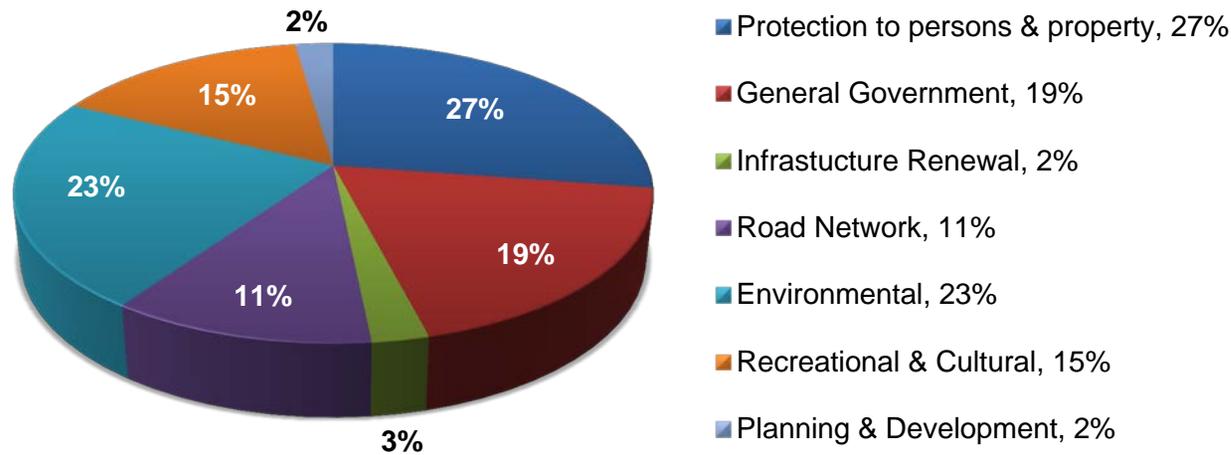


**Figure 4 – Approved 2015 Capital Revenues by Source**

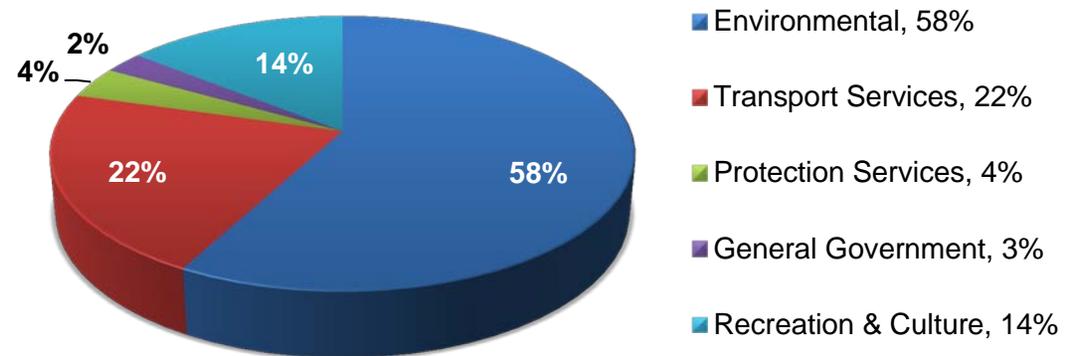


The 2015 operating expenditures of \$51.9 million dollars are depicted by function in Figure 5, while the 2015 capital expenditures of \$14.8 million dollars are depicted by function in Figure 6 below. For a list of the approved capital projects see page 187.

**Figure 5 – Approved 2015 Operating Expenditures by Function**



**Figure 6 – Approved 2015 Capital Expenditures by Function**



## High-level Overview of the 2015 Budget

The approved 2015 Budget is comprised of the 2015 Tax Supported Operating Budget, the 2015 Water works Rate Supported Operating Budget, the 2015 Wastewater Rate Supported Operating Budget and the 2015 Capital Budget. Priority spending initiatives for 2015 include a significant investment in infrastructure including the water pollution control plant expansion and continued funding of the reserves. With a clear focus on balancing the budget without increasing property taxes beyond the cost of inflation, Council confirmed its intention to prioritize projects by committing to an Asset Management Plan, an Official Plan and a Roads Needs Study.

As stipulated in the Municipal Act, 2001, municipalities have very limited means in which to raise funds, and must prepare balanced budgets annually. These limitations require that Council balance the provision of services with the priority of minimizing tax rate increases.

Table 5 below compares the approved budget for 2015 to that of 2014 and presents estimated actuals for 2014 and actuals for 2013.

**Table 5 – Approved 2015 Budgets**

	2015 Budget	2014 Budget	Change in Dollars from 2014	Change as percentage	2014 Estimated Actual	2013 Actual
<b>Tax Supported</b>	\$ 40,170,351	\$ 38,718,327	\$ 1,452,024	3.75 %	\$ 39,493,463	\$ 37,093,763
<b>Water works Rate Supported</b>	5,905,162	5,258,500	646,662	12.30 %	5,263,141	5,049,103
<b>Wastewater Rate Supported</b>	5,900,539	5,630,000	270,539	4.80 %	5,676,445	5,500,908
<b>Capital Budget</b>	14,813,490	4,726,043	10,087,447	213.44 %	5,418,084	9,457,253
<b>Total Gross</b>	<b>\$ 66,789,542</b>	<b>\$ 54,332,870</b>	<b>\$ 12,456,672</b>	<b>22.93 %</b>	<b>\$ 55,851,133</b>	<b>\$ 57,101,027</b>

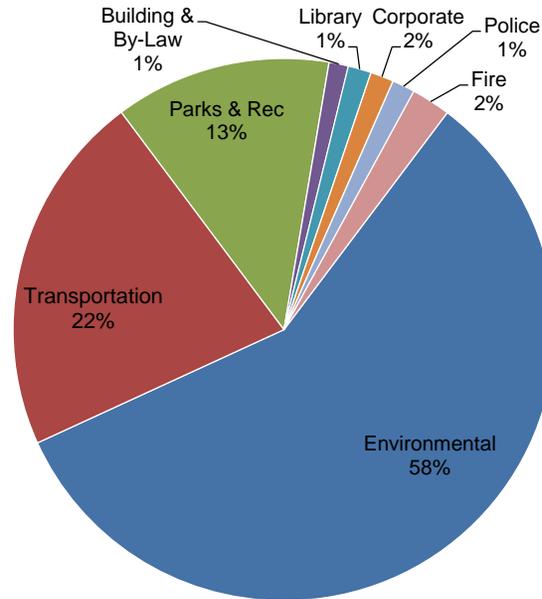
The Budget Matrix on the following page demonstrates the flow of funds throughout the Town of Orangeville.

# Budget Matrix

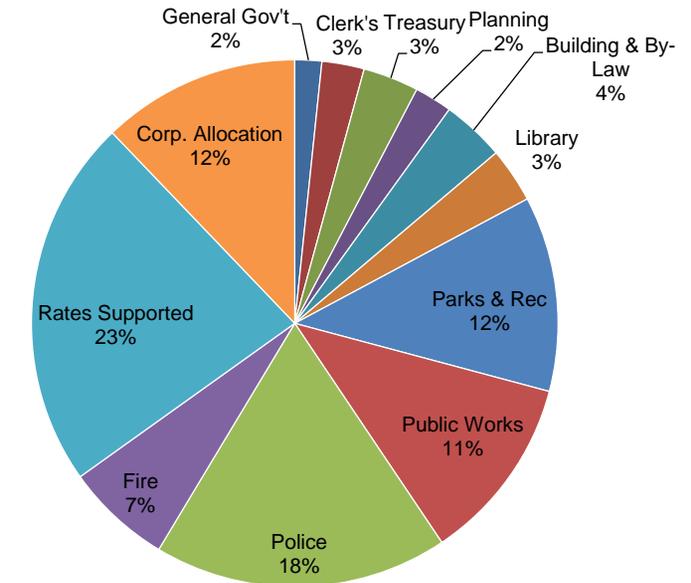
Funding Sources

- Debt
- Gas Tax
- Development Charges
- Taxation
- Reserves
- Rates
- Fines & Penalties
- Licences & Permits
- Interest Revenue
- User Fees & Charges
- Debt & Cost Recovery
- Grants
- Municipal Service Agreements

**Capital Expenditures**  
\$14,813,490



**Operating Expenditures**  
\$51,976,054



## Summary of Operating Fund Activity

	2015 Budget	2014 Budget	2014 Year End Forecast	2013 Actual
<b><u>Sources of Funds</u></b>				
Taxation Revenues	\$ 30,243,372	\$ 28,409,224	\$ 28,610,182	\$ 27,035,669
Water and Wastewater Fees	11,327,950	10,472,000	10,435,221	10,108,026
Licenses and Permits	721,650	755,800	743,885	689,672
Fines and Penalties	1,115,051	1,066,000	1,205,212	1,222,821
Interest and Investment Income	259,550	432,000	420,260	717,986
User Fees and Service Charges	3,559,201	3,273,971	3,702,715	3,391,739
Municipal Service Agreements	949,432	1,127,139	991,087	1,085,611
Miscellaneous	1,558,412	1,720,771	1,400,215	1,263,056
Government Transfers	1,011,247	614,943	1,299,691	1,073,329
Gas Tax - Transit	284,359	200,000	328,000	200,000
Debt Charges Recoverable	816,300	1,184,501	849,557	659,440
Transfer from Reserve/Reserve Funds	129,527	350,479	447,022	196,420
<b><u>Uses of Funds</u></b>				
General Government	1,935,941	1,878,174	1,647,925	1,438,846
Protection Services	14,047,416	13,739,511	13,727,316	13,617,849
Transportation Services	8,767,676	8,687,679	9,117,465	8,736,328
Environmental Services	11,353,267	11,009,896	10,725,957	10,635,559
Health Services	199,564	194,975	110,594	140,572
Recreation and Cultural Services	7,753,432	8,642,150	7,610,767	7,662,909
Planning and Development	1,172,304	1,087,756	923,961	950,538
Transfers to Capital	1,285,822	1,342,822	1,259,863	1,563,736
Transfers to Reserve/Reserve Funds	5,460,632	3,023,865	5,309,202	2,897,435
<b>Increase/Decrease to Funds</b>	\$ -	\$ -	\$ -	\$ -

## Summary of Capital Fund Activity

	<b>Capital Fund</b>		
	<b>2015 Budget</b>	2014 Year End Forecast	2013 Actuals
<b><u>Sources of Funds</u></b>			
Interest and Investment Income			
Miscellaneous	<b>\$ 10,000</b>	\$ 301,464	\$ 85,777
Government Transfers	<b>2,487,039</b>	88,644	(51,501)
Gas Tax	<b>460,000</b>	736,092	786,910
Developer Contributions	<b>800,927</b>	416,688	287,295
New Debt Issued	<b>8,207,299</b>	2,425,437	4,227,016
Transfers from Operating Fund	<b>1,278,086</b>	1,069,717	1,379,159
Transfer from Reserve/Reserve Funds	<b>1,570,139</b>	4,323,361	2,455,783
<b><u>Uses of Funds</u></b>			
General Government	<b>376,900</b>	250,316	218,430
Protection Services	<b>545,500</b>	384,708	121,836
Transportation Services	<b>3,201,674</b>	3,087,543	2,385,581
Environmental Services	<b>8,573,916</b>	1,277,093	1,957,500
Recreation and Cultural Services	<b>2,115,500</b>	2,778,387	1,029,043
<b>Increase/Decrease to Funds</b>	<b>(0)</b>	1,583,356	3,458,049
Opening Fund Balance	<b>\$1,134,790</b>	\$ (448,566)	\$(3,906,614)
Closing Fund Balance	<b>\$1,134,790</b>	\$ 1,134,790	\$ (448,566)

## Summary of Reserve Fund Activity

	<b>Reserve Funds</b>		
	<b>2015 Budget</b>	2014 Year End Forecast	2013 Actuals
<b><u>Sources of Funds</u></b>			
Interest and Investment Income	\$ 145,000	\$ 275,990	\$ 203,094
Government Transfers		27,740	
Gas Tax	1,069,874	965,888	1,091,182
Developer Contributions	2,500,000	3,007,436	2,079,521
Transfers from Operating Fund	5,388,727	5,567,808	4,407,064
Transfer from Reserve/Reserve Funds		1,739,655	
<b><u>Uses of Funds</u></b>			
Transfers to Operating	329,359	768,079	212,191
Transfers to Capital	10,232,521	5,651,249	3,214,335
<b>Increase/Decrease to Funds</b>	<b>(1,458,279)</b>	5,165,187	4,354,335
Opening Fund Balance	\$ 17,595,091	\$ 12,429,904	\$ 8,075,569
Closing Fund Balance	\$ 16,136,812	\$ 17,595,091	\$ 12,429,904

## 2015 Budget Adjusted for Full-Accrual Accounting

As in prior years, the Town of Orangeville's 2015 Budget was completed on the fund basis of accounting, which produces a balanced budget. For budget purposes, the legislation allows municipalities to exclude tangible capital asset (TCA) amortization from the budget. However, per Ontario Regulation 284-09, the Town of Orangeville must disclose the estimated impact on the 2015 Budget of full accrual accounting adjustments.

**Table 6 – PSAB Adjusted 2015 Budget**

<b>Estimated impact of Full-Accrual on Approved 2015 Budget</b>	
<b>Revenues</b>	
Tax Revenues	\$ 30,243,372
User Charges	15,608,801
Municipal Service Agreement	949,432
Fines and Penalties	1,115,051
Internal Cost Recoveries	1,005,894
Government Transfers	1,295,606
Miscellaneous	552,518
Interest Revenue	259,550
<b>Total Revenues</b>	<b>57,636,415</b>
<b>Expenditures</b>	
General Government	13,729,495
Protection to persons and property	14,762,916
Transportation	9,138,914
Environmental	16,657,183
Recreation and culture	9,788,932
Planning and development	1,192,304
<b>Total Expenditures</b>	<b>65,269,744</b>
<b>2015 Estimated Surplus/(Deficit) \$ (7,633,329)</b>	
<b>Accumulated surplus, beginning of year (est.)</b>	<b>\$168,526,739</b>
<b>Accumulated surplus, end of year (est.)</b>	<b>\$ 160,893,410</b>

The Public Sector Accounting Board's (PSAB) new financial reporting requirements incorporate the capitalization of tangible capital assets and amortization expenses in the financials for all Ontario municipalities since its implementation in 2009. A series of accounting adjustments are done to convert the budgeted amounts 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 2015 Budget is presented in Table 6 to the left. Amortization is projected at \$7.66M, based on 2014 actuals. Note that an estimated surplus (or deficit) does not represent a surplus (or 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.

## Summary of 2015 Operating Budget

Details by department follow in Table 7, 8 and 9.

**Table 7 – Summary of Operating Revenues by Department**

Department	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Council	\$ -	\$ -	-	\$ -	\$ -	\$ -
Committees	(16,700)	(10,400)	165.1%	(6,300)	(43,198)	(185,031)
Administration	-	-	-	-	-	-
Clerk's Department:						
Clerk's Office	(95,300)	74,000	-43.7%	(169,300)	(209,583)	(93,730)
Communications	(23,354)	(17,354)	289.2%	(6,000)	(1,125)	(17,900)
Human Resources	-	10,000	-100.0%	(10,000)	(16,733)	(10,000)
Corporate Allocations	(32,753,134)	(1,103,455)	3.5%	(31,649,679)	(31,558,435)	(29,821,598)
Treasury Department:						
Treasury	(212,500)	(13,650)	6.9%	(198,850)	(187,844)	(208,991)
Information Technology	(197,000)	(30,000)	18.0%	(167,000)	(168,360)	(167,000)
Economic Development, Planning & Innovation Dept.						
Planning & Innovation	(166,800)	(63,800)	61.9%	(103,000)	(104,108)	(52,170)
Economic Development	(188,436)	(29,069)	18.2%	(159,367)	(258,263)	(184,780)
Parks & Recreation	(2,948,676)	(38,097)	1.3%	(2,910,579)	(2,944,921)	(2,895,589)
Building & By-Law Department:						
Building	(577,050)	37,650	-6.1%	(614,700)	(559,325)	(590,276)
Facilities	(66,400)	25,462	-27.7%	(91,862)	(55,062)	(30,248)
By-Law Enforcement	(140,761)	15,210	-9.8%	(155,971)	(177,588)	(178,832)
Fire Services	(690,146)	(87,106)	14.4%	(603,040)	(753,097)	(648,206)
Public Works Department:						
Transportation	(821,891)	(82,266)	11.1%	(739,625)	(1,242,522)	(903,591)
Cemetery	(49,750)	(11,750)	30.9%	(38,000)	(61,057)	(62,733)
Library Services	(170,900)	-	-	(170,900)	(180,299)	(178,843)
Police Services	(1,051,552)	(127,399)	13.8%	(924,153)	(975,065)	(864,245)
<b>Total Tax Levy Revenues:</b>	<b>(\$40,170,351)</b>	<b>(\$1,452,025)</b>	<b>3.75%</b>	<b>(\$38,718,326)</b>	<b>(\$39,496,584)</b>	<b>(\$37,093,763)</b>
Rates Budgets:						
Water Works	(5,905,162)	(646,662)	12.3%	(5,258,500)	(5,263,141)	(5,049,103)
Wastewater	(5,900,539)	(270,539)	4.8%	(5,630,000)	(5,676,445)	(5,500,908)
<b>Net Operating Revenues:</b>	<b>(\$51,976,052)</b>	<b>(\$2,369,226)</b>	<b>4.78%</b>	<b>(\$49,606,826)</b>	<b>(\$50,436,170)</b>	<b>(\$47,643,774)</b>

**Table 8 – Summary of Operating Expenses by Department**

Department	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Council	<b>\$ 336,117</b>	\$ 13,396	4.2 %	\$ 322,721	\$ 308,044	\$ 283,697
Committees	<b>195,576</b>	15,226	8.4 %	180,350	184,857	318,272
Administration	<b>324,476</b>	5,274	1.7 %	319,202	309,589	297,034
Clerk's Department:						
Clerk's Office	<b>593,480</b>	(77,348)	-11.5 %	670,828	629,869	482,489
Communications	<b>319,535</b>	40,893	14.7 %	278,642	297,039	272,166
Human Resources	<b>437,219</b>	449	0.1 %	436,770	376,776	339,263
Corporate Allocations	<b>6,323,239</b>	800,502	14.5 %	5,522,738	5,830,536	5,771,196
Treasury Department:						
Treasury	<b>1,040,181</b>	20,525	2.0 %	1,019,656	991,649	868,935
Information Technology	<b>733,580</b>	32,989	4.7 %	700,591	743,993	697,177
Economic Development, Planning & Innovation Dept.						
Planning & Innovation	<b>537,889</b>	54,903	11.4 %	482,986	444,983	404,450
Economic Development	<b>657,415</b>	69,225	11.8 %	588,190	570,978	541,514
Parks & Recreation	<b>6,227,560</b>	72,582	1.2 %	6,154,978	5,813,687	5,489,899
Building & By-Law Department:						
Building	<b>577,050</b>	(37,650)	-6.1 %	614,700	559,325	590,276
Facilities	<b>624,615</b>	(182,068)	-22.6 %	806,683	780,995	643,456
By-Law Enforcement	<b>810,990</b>	26,980	3.4 %	784,010	769,500	776,689
Fire Services	<b>3,374,735</b>	135,162	4.2 %	3,239,573	3,329,327	3,070,360
Public Works Department:						
Transportation	<b>5,847,676</b>	154,837	2.7 %	5,692,839	6,627,465	5,443,116
Cemetery	<b>89,564</b>	1,147	1.3 %	88,417	70,594	53,255
Library Services	<b>1,739,702</b>	28,480	1.7 %	1,711,222	1,612,173	1,595,674
Police Services	<b>9,379,754</b>	276,523	3.0 %	9,103,231	9,245,205	9,154,844
<b>Total Tax Levy Expenses:</b>	<b>\$40,170,351</b>	<b>\$1,452,025</b>	<b>3.75 %</b>	<b>\$38,718,326</b>	<b>\$39,496,583</b>	<b>\$37,093,763</b>
Rates Budgets:						
Water Works	<b>5,905,162</b>	646,662	12.3 %	5,258,500	5,263,141	5,049,103
Wastewater	<b>5,900,539</b>	270,539	4.8 %	5,630,000	5,676,445	5,500,908
<b>Net Operating Expenses:</b>	<b>\$51,976,052</b>	<b>\$2,369,226</b>	<b>4.78 %</b>	<b>\$49,606,826</b>	<b>\$50,436,170</b>	<b>\$47,643,774</b>

**Table 9 – Summary of Operating Departments Net Tax Levy**

Department	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Council	\$ 336,117	\$ 13,396	4.2 %	\$ 322,721	\$ 308,044	\$ 283,697
Committees	178,876	4,826	2.8 %	174,050	141,659	133,241
Administration	324,476	5,274	1.7 %	319,202	309,589	297,034
Clerk's Department:						
Clerk's Office	498,180	(3,348)	-0.7 %	501,528	420,286	388,759
Communications	296,181	23,539	8.6 %	272,642	295,914	254,266
Human Resources	437,219	10,449	2.4 %	426,770	360,043	329,263
Corporate Allocations	(26,429,895)	(302,953)	1.2 %	(26,126,942)	(25,727,899)	(24,050,402)
Treasury Department:						
Treasury	827,681	6,875	0.8 %	820,806	803,806	659,944
Information Technology	536,580	2,989	0.6 %	533,591	575,633	530,177
Economic Development, Planning & Innovation Dept.						
Planning & Innovation	371,089	(8,897)	-2.3 %	379,986	340,876	352,280
Economic Development	468,979	40,156	9.4 %	428,823	312,715	356,734
Parks & Recreation	3,278,884	34,485	1.1 %	3,244,399	2,868,767	2,594,310
Building & By-Law Department:						
Building	-	-	-	-	-	-
Facilities	558,214	(156,607)	-21.9 %	714,821	725,933	613,208
By-Law Enforcement	670,229	42,190	6.7 %	628,039	591,912	597,857
Fire Services	2,684,589	48,056	1.8 %	2,636,533	2,576,230	2,422,154
Public Works Department:						
Transportation	5,025,785	72,571	1.5 %	4,953,214	5,384,942	4,539,525
Cemetery	39,814	(10,603)	-21.0 %	50,417	9,536	(9,478)
Library Services	1,568,802	28,480	1.8 %	1,540,322	1,431,875	1,416,831
Police Services	8,328,202	149,124	1.8 %	8,179,078	8,270,140	8,290,600
<b>Net Operating Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Water Works and Wastewater budgets are self-sustaining and therefore have no net impact.

## Summary of 2015 Capital Projects

The approved capital projects have a collective impact of \$14.8M in 2015. Figure 7 identifies the percentage of total capital projects by functional class. Recreation and Cultural Services includes Parks & Recreation and Library. Figure 8 identifies the funding breakdown for all approved capital projects. Funding from new debt totals 55% of the total funding which is largely due to the Water Pollution Control Plant Expansion.

Figure 7 – Capital Projects by Functional Class

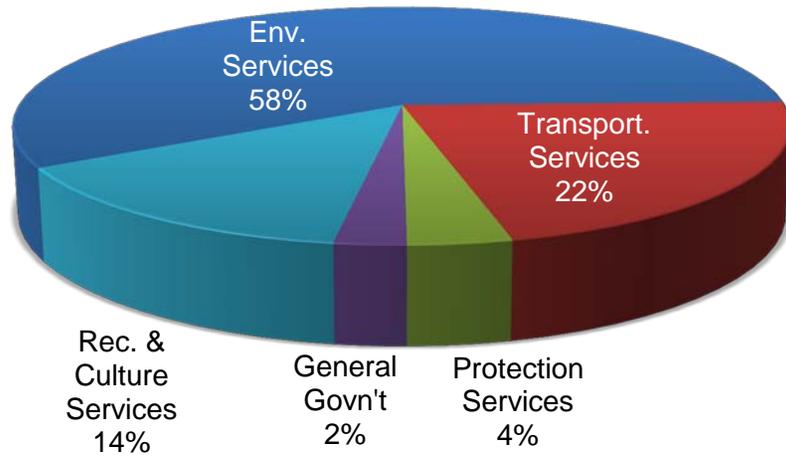
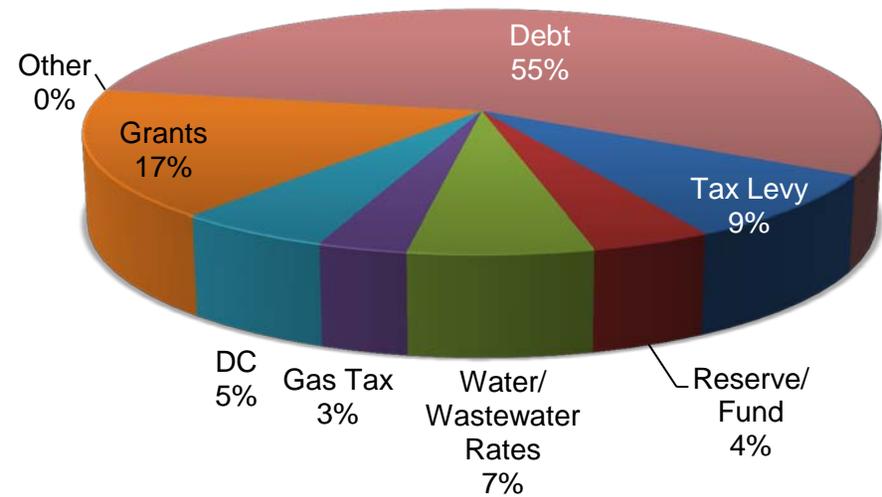


Figure 8 – Capital Funding Sources



# Revenues

Table 10 below compares the budgeted revenues for 2015 to that of 2014 and provides estimated actuals for 2014 and actuals for 2013.

**Table 10 – Summary of Revenues by Source**

	<b>2015 Budget</b>	2014 Budget	2014 Est Actual	2013 Actual	\$ Change 2014/15	% Change 2014/15
<b>Operating Funding:</b>						
Tax Revenue	<b>\$ 30,243,372</b>	\$ 28,409,224	\$ 28,610,182	\$ 27,035,669	\$ 1,834,148	6.5%
Water and Wastewater Fees	<b>11,327,950</b>	10,472,000	10,435,221	10,108,026	855,950	8.2%
User Fees & Service Charges	<b>3,559,201</b>	3,447,671	3,702,715	3,391,739	101,830	3.0%
Municipal Service Agreements	<b>949,432</b>	859,727	991,087	1,085,611	89,705	10.4%
Fines & Penalties	<b>1,115,051</b>	1,066,000	1,205,212	1,222,821	49,051	4.6%
Internal Cost Recoveries	<b>1,005,894</b>	987,140	984,600	973,276	28,454	2.8%
Government Transfers	<b>1,295,606</b>	1,082,355	1,447,969	1,087,486	213,251	19.7%
Debt Charges Recoverable	<b>816,300</b>	1,184,501	849,557	539,195	(368,201)	-31.1%
Miscellaneous	<b>552,518</b>	559,931	595,340	622,225	(7,413)	-1.3%
Licenses & Permits	<b>721,650</b>	755,800	743,885	689,672	(34,150)	-4.5%
Investment Income	<b>259,550</b>	432,000	420,260	717,986	(172,450)	-39.9%
Transfers from Reserves	<b>129,527</b>	350,479	447,022	170,068	(220,952)	-63.0%
<b>Sub-total Operating Revenues:</b>	<b>51,976,052</b>	49,606,828	50,433,050	47,643,774	2,369,223	4.8%

	<b>2015 Budget</b>	2014 Budget	2014 Est Actual	2013 Actual	\$ Change 2014/15	% Change 2014/15
<b>Capital Funding:<sup>1</sup></b>						
Tax Levy	<b>1,278,086</b>	1,342,822	1,439,863	1,343,159	(57,000)	-4.2%
Reserve/Res. Funds	<b>619,953</b>	418,641	418,641	397,775	213,576	51.0%
Water/Wastewater Rates	<b>950,186</b>	1,427,000	1,427,000	1,855,070	(476,814)	-33.4%
Development Charges	<b>800,927</b>	227,580	227,580	332,297	573,347	251.9%
Gas Tax	<b>460,000</b>	810,000	810,000	1,015,492	(350,000)	-43.2%
Debt	<b>8,207,299</b>	595,000	595,000	4,227,016	7,612,299	1279.4%
Grants/Other	<b>2,497,039</b>	500,000	500,000	286,444	1,997,039	399.4%
<b>Sub-total Capital Revenues:</b>	<b>14,813,490</b>	5,321,043	5,418,084	9,457,253	9,512,447	178.77%
<b>Total Revenues:</b>	<b>\$66,789,541</b>	\$54,927,871	\$53,658,631	\$56,953,647	\$11,881,670	21.63%

Graphical depictions of the 2015 Operating and Capital Budget revenues by source are available on page 34 and 35.

<sup>1</sup> Projects approved after the capital budget was passed are excluded. These items include the Public Works Administration Vehicle (\$20,000) and Pedestrian Crossing Signals and Trail Connection at Hwy 10 & Fifth Avenue (\$12,060).

## **Operating Budget Funding Source Details**

### **Tax Revenue - \$30,243,372**

The largest funding source for the Town of Orangeville comes from property taxes levied. This category includes Supplementary Taxes, which are additional tax revenues that the Town receives during the year as a result of increases in assessment. The increase in assessment is primarily due to new properties being assessed by the Municipal Property Assessment Corporation or revisions to property values as a result of additions that have been made to a property.

Tax revenue 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 2015 is projected to increase by approximately 2.9 percent according to the Online Property Tax Analysis (OPTA) on behalf of the Ministry of Finance.

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. For the 2015 budget the transfer to capital is \$1,278,086, (subsequent to the passing of the capital by-law, two additional projects were approved increasing the transfer to capital to \$1,285,822 for 2015) which is in compliance with the minimum level of tax levy contribution as defined in the Federal Gas Tax Agreement of \$1,259,863. The Tax Levy is the last factored component as the Town strives to maximize the use of alternative funds. Additional information about the approved 2015 residential property tax rate and its impact on residents begins on page 51.

### **User Fees, Licenses, Permits and Service Charges - \$15,608,801**

This is the second largest revenue source for the Town of Orangeville. Over \$11M 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 taxi and marriage licenses.

### **Municipal Service Agreements - \$949,432**

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 - \$1,115,051**

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 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 - \$1,005,894**

This inter-fund revenue is used to offset costs attributed to departments or divisions within the Corporation of the Town of Orangeville. The largest component of this category is transfers from the water works and wastewater rates budgets. As part of the 2015 budget, approximately \$705,520 of costs that are budgeted in the Operating Budget are funded through the transfer from the Rates Budgets. This is done as a result of review conducted in 2008 that identified costs in the Operating Budget that should be funded from water and wastewater rates.

**Government Transfers - \$1,295,606**

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 category includes payments-in-lieu-of-taxes which are for properties 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.

**Debt Charges Recoverable - \$816,300**

The debt charges recoverable included in this revenue section are equal to the applicable debt charges expensed in the Corporate Allocations section and therefore have no net impact on the tax levy and or the Operating Budget. The debt amounts are for development charge eligible debt and water and wastewater capital projects which are charged back to the rates budgets as they are self-sustaining.

**Miscellaneous - \$552,518**

This source includes concession and vending sales, advertising revenue, donations received for community events such as Canada Day and the sales of miscellaneous services such as photocopies, fire and police reports and minor cost recoveries.

**Investment Income - \$259,550**

The most significant portion of investment income is related to dividend payments that the Town receives from Orangeville Hydro Limited. The Town owns 94.5 percent interest in Orangeville Hydro Limited and a 100 percent interest in Orangeville Hydro Services Inc. and receives an annual dividend of approximately \$400,000. The remainder of investment income is derived from interest income related to short-term investments and cash balances. This amount does not include interest earned on obligatory reserve funds, as those amounts are separate from the operating fund.

## Capital Budget Funding Source Details

### **Tax Levy - \$1,278,086**

As per the AMO Gas Tax funding agreement (2014), the Town committed to funding a minimum of \$1,259,863 of the tax levy as a commitment to infrastructure.

### **Gas Tax - \$460,000**

The Federal Government has announced the gas tax as a permanent funding source. Eligibility has expanded allowing for the qualification of additional capital projects annually. The uncommitted portion of the Gas Tax available for 2015 projects is \$476,060.

### **Development Charges - \$800,927**

Development charges are paid by developers to fund infrastructure and capital needs of the Town that arise as a result of increased growth. The timing of collection restricts the ability to fully fund growth-related projects. Therefore, internal or external borrowing is required to move forward with some of the growth related capital projects to bridge the timing gap.

### **Reserve Funds - \$619,953**

Contributions from departmental operating budgets are made to various reserve funds in order to fund infrastructure projects. Obligatory reserve funds have prescribed uses and are required by legislation, whereas, discretionary reserve funds can be used at Council's discretion for funding infrastructure and capital assets.

### **Water/Wastewater Rates - \$950,186**

The water and wastewater rates are calculated externally, factoring in the capital costs of providing such services. Therefore, the operating surplus is held in reserve funds specifically for use in water or wastewater related capital projects.

### **Grants/ Other - \$2,497,039**

Grants have been approved for the Rehabilitation of Highland Drive (\$180,346) and First Avenue Watermain and Sanitary Sewer Replacement (\$1,898,706) from the Ontario Community Infrastructure Fund. The Town also qualified for a Small Communities Fund (SCF) Grant in the amount of \$383,333 for flood proofing at the Water Pollution Control Plant (WPCP).

### **External Debt - \$8,207,299**

The 2015 Capital Budget includes new debt in order to bridge the timing gap between the funding requirement of capital projects and the collection of development charges. Long term debt is used to finance the costs of capital projects to ensure the matching of expected benefits derived from assets to those ratepayers who will benefit from the use of the assets. The majority of the new debt to be obtained is related to the WPCP expansion (\$7,000,000).

## Residential Property Tax

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.

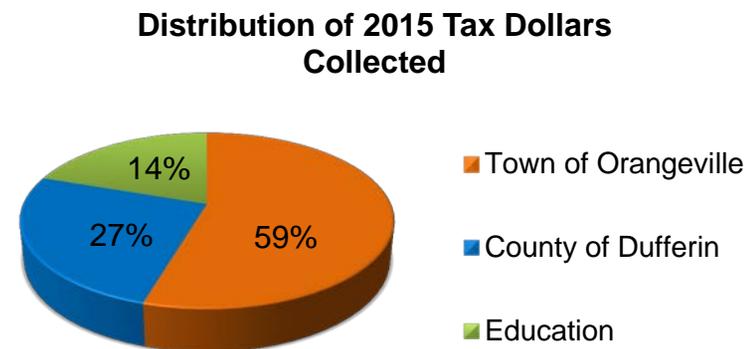
According to Statistics Canada and the Fraser Institute, in terms of total taxes paid by an individual or business in Canada (including sales, income and all other taxes), municipalities receive a much smaller share than both the Provincial and Federal governments. For example, Ontario municipalities 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.

As Orangeville is part of a two-tier municipal government structure, Orangeville’s property tax bill 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. Therefore, Orangeville property taxpayers are impacted by the decisions of all three bodies, and the total tax levy raised is allocated among the Town, the County and the Province. Figure 9 – Distribution of 2015 Tax Dollars Collected represents the allocation of the \$54.7 million dollars in property taxes to be collected. Table 11 below shows the distribution of total property taxes levied for 2015 compared to 2014. The total tax levy increase for 2015 is \$2.1 million dollars over that of 2014. Approximately \$2.04 million dollars of this increase is a result of increased assessment values due to phase-in and growth – that is the additional tax revenue arising from the increased assessment roll.

**Table 11 – Tax Levy Details**

	<b>2015 Amount</b>	<b>2014 Amount</b>	<b>Change</b>
Town Levy	\$ 29,862,341	\$ 28,048,195	6.5 %
County Levy	14,005,584	13,719,227	2.1 %
Education Levy	10,807,166	10,780,423	0.2%
<b>Total Levy</b>	<b>\$ 54,675,091</b>	<b>\$ 52,547,844</b>	<b>4.0 %</b>

**Figure 9 – Distribution of 2015 Tax Dollars Collected**



## Components of Orangeville's Property Tax Bill

The approved 2015 Budget includes a municipal portion of the residential tax rate increase of 2.4 percent to fund current operations and extend essential service levels to growth areas. This is equivalent to the Consumer Price Index for Ontario in 2014, which was also 2.4 percent over the prior year.

When combined with the decrease in County and Education rates, the combined 2015 residential property tax rate results in an overall increase of 0.29 percent. The Town of Orangeville's 2015 Residential Property Tax Rate is 1.410898 percent.

To calculate your total property tax bill, multiply your property assessment by the 2015 total residential tax rate of 1.410898 percent. To calculate how much of your tax bill actually goes to the Town of Orangeville, multiply your assessment by the town tax rate, which is 0.827755 percent. Table 12 below identifies the components that make up the Residential Property Tax Rate for Orangeville.

**Table 12 – 2015 Residential Property Tax Rate Components**

	Town Portion	County Portion	Education Portion	Total Residential Tax Rate
<b>Residential Tax Rate</b>	0.827755 %	0.388143 %	0.195000 %	1.410898 %
<b>Change over 2014</b>	2.40 %	-1.84 %	-3.94 %	<b>0.29 %</b>

The tax rate for all other tax classes (i.e. commercial, farm, etc.) is calculated as a percentage of the residential tax rate. This percentage is determined by the upper tier (The County of Dufferin) based on ranges set by the Province. As a lower tier, the Town of Orangeville cannot set its own percentage ratios between tax classes.

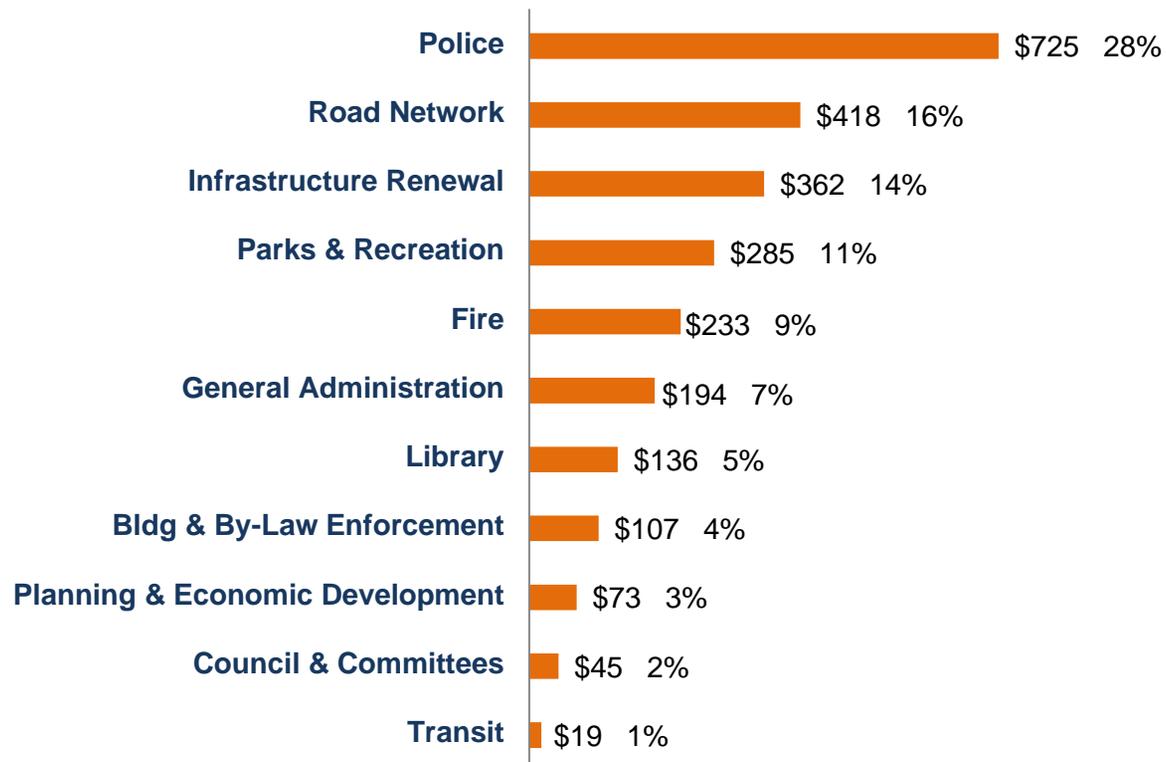
The following graphs represent the allocation of property taxes billed based on an average assessment value of \$313,701 dollars as determined by the Municipal Property Assessment Corporation for 2015. The first graph shows the portion of taxes allocated to each level of government, while the second graph depicts the distribution of the Town's portion of the property taxes billed.

# Where Your Tax Dollars Go

Distribution of Property Tax Dollars  
Based on Average Assessment Value of \$313,701  
Total taxes levied \$ 4,426.00



## Town Services Breakdown \$ 2,597



## Impact of Property Assessment Values

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by all Ontario municipalities, accountable to the Province, municipalities and property taxpayers through its 15-member Board of Directors.

The role of MPAC is to accurately value and classify all properties in Ontario according to the Assessment Act and regulations established by the Ontario Government.

To establish your property's assessed value, MPAC analyses sales of comparable properties in your area. This method, called Current Value Assessment (CVA) is used by most assessment jurisdictions in North America. In addition, 200 different factors are considered, some key features affecting market value include: location, lot dimensions, living area, age of the property, major renovations or additions, number of bathrooms, fireplaces, garages, pools, and quality of construction. Concerns with your assessment should be directed to MPAC by telephone toll-free 1-866-297-6703 or visit [www.aboutmyproperty.ca](http://www.aboutmyproperty.ca) for details on the reconsideration process.

Assessment appeals within Orangeville have become a considerable risk for the Town. Table 13 presents the Assessment Changes in Orangeville for the 2014 taxation year as provided by MPAC in the Municipal Status Report for 2014 Fourth Quarterly Report.

**Table 13 – Assessment Changes in Orangeville**

	Estimated Value at Risk	Percentage Adjustment Value at Risk	Estimated Adjustment	Percentage Adjustment Roll
<b>Request for Reconsideration (RfR)</b>	\$40,032,790	2.54%	(\$1,017,437)	-0.03%
<b>Assessment Review Board Complaint (ARB)</b>	\$276,605,943	0.18%	(\$502,000)	-0.01%
<b>Post Roll Amended Notice (PRAN)</b>	\$14,981,706	19.30%	(\$2,891,506)	-0.09%
<b>RfR/ARB/PRAN Assessment Change</b>	<b>\$331,620,439</b>	<b>1.33%</b>	<b>(\$4,410,943)</b>	<b>-0.13%</b>

For 2015, MPAC has determined that the average residential assessment for a property in the Town of Orangeville is \$313,701 based on the 2013 tax year. This represents an average increase of 0.9 percent over the 2014 average residential assessment value. Therefore, in addition to the funding requirements for all three levels of government as described above, the Orangeville property tax bill will include an impact due to changes in property assessment. Market increases in assessed value are phased in over four years, while decreases in assessed value are applied immediately. The next province-wide Assessment Update will take place in 2016. These updated assessment values will apply to the 2017-2020 property tax years. In addition to province-wide Assessment Updates, MPAC continues to update property information during non-Assessment Update years to reflect changes in ownership, value, classification and/or school support.

## Allocation of Property Taxes on Average Assessed Home

(Assumes the same assessment for both years)

The following table provides a breakdown of the 2015 impact/increase on an average home assessed at \$313,701 over the 2014 residential property tax rates. In addition, the table below provides the blended tax increase.

**Table 14 – Impact as a result of tax rate change only (does not include change in assessment)**

	2015	2014	\$ Increase	% Increase
<b>Town of Orangeville portion (Lower Tier)</b>	\$ 2,597	\$ 2,536	\$ 61	2.40 %
<b>County of Dufferin portion (Upper Tier)</b>	1,218	1,240	(23)	-1.84 %
<b>Education portion (Provincial)</b>	612	637	(25)	-3.94 %
<b>Total Taxes per average household with equal assessment values</b>	<b>\$ 4,426</b>	<b>\$ 4,413</b>	<b>\$ 13</b>	<b>0.29 %</b>

## Allocation of Property Taxes on Average Assessed Home

(Assumes a 0.9% increase in assessment)

The following table provides a breakdown of the 2015 impact/increase over 2014, based on a 0.9 percent increase in assessment. This table applies the 2015 tax rate to the average assessment value for each year, in order to identify the increase in property taxes as a result of MPAC reassessment.

**Table 15 – Impact including the change in tax rate and an increase in assessment**

	2015	2014	\$ Increase	% Increase
<b>Average Residential Assessment Value</b>	\$ 313,701	\$ 310,903	\$ 2,798	0.9 %
<b>Town of Orangeville portion</b>	2,597	2,574	23	0.9 %
<b>County of Dufferin portion</b>	1,218	1,207	11	0.9 %
<b>Education portion</b>	612	606	5	0.9 %
<b>Total Taxes per average household including average reassessment increase</b>	<b>\$ 4,426</b>	<b>\$ 4,387</b>	<b>\$ 39</b>	<b>0.9 %</b>

# Reserve Funds and Reserves

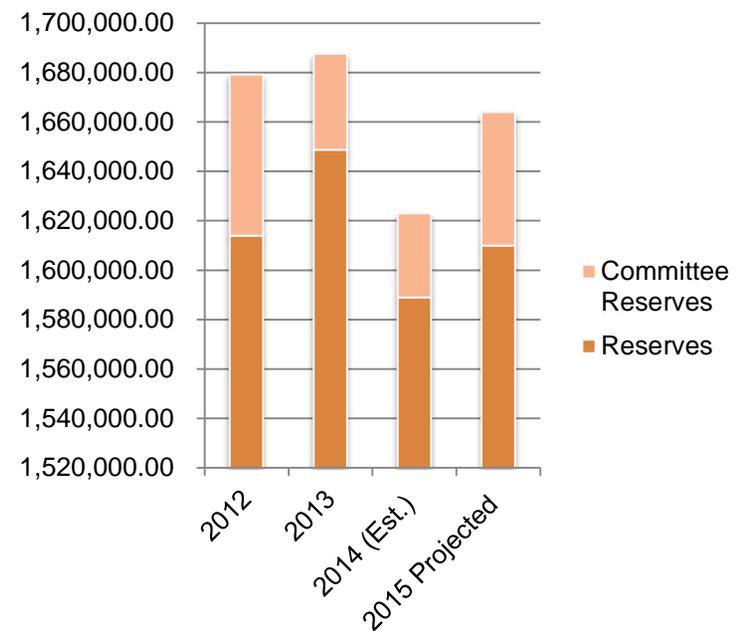
A consolidation of reserve and reserve funds took place in 2014 to condense similar and inactive reserves and to close reserves with zero balances. The consolidation enables ease of reconciliation and record-keeping, increasing internal accuracy and specificity of reserves. It is expected that a formal terms of reference will be created in the near future to clearly outline each reserve's purposed and suggested uses.

The consolidation included the designation of all reserve funds for capital purposes and reserves for operating purposes. As a result of funds being transferred from operating reserve to capital reserve fund there is greater opportunity for interest income through the investment of reserve fund balances. All of the balances have been adjusted retroactively to reflect the changes from the consolidation for comparative purposes. The following tables provide historical balances, committed funds and estimated balances of the Town's reserves, obligatory reserve funds and discretionary reserve funds respectively.

## Operating Reserves

Figure 10 – Historical Operating Reserve Trends, to the right shows the historical trends in the reserve balances. It is important to note that 2014 and 2015 are estimated balances based on approximated year-end results and proposed transfers to and from reserves. There has been a slight decrease in the balance from 2013 to 2014 which is a direct result from a reserve consolidation that transferred funds to discretionary reserve funds for capital purposes instead of operating reserves. This transfer of funds will result in the addition of interest income as idle funds are invested. Table 16 lists the individual reserves with their respective historical, committed and projects balances for 2014 and 2015.

Figure 10 – Historical Operating Reserve Trends



**Table 16 - Operating Reserves with Proposed Activity**

Reserve	2012 Balance	2013 Balance	Est. 2014 Balance	Impact of 2015 Transfers	Est. 2015 Balance
<b>Concessions</b>	\$35,072	\$68,599	\$88,489	\$3,826	<b>\$92,315</b>
<b>Working Funds</b>	137,806	180,706	336,004	26,000	<b>362,004</b>
<b>Library Donations</b>	59,255	5,105	5,880	-	<b>5,880</b>
<b>Winter Control</b>	500,584	568,660	442,367	-	<b>442,367</b>
<b>BIA</b>	91,497	91,497	91,497	-	<b>91,497</b>
<b>Rate Stabilization</b>	147,292	139,051	139,051	-	<b>139,051</b>
<b>Economic Development</b>	10,650	31,390	53,839	(31,527)	<b>22,312</b>
<b>Cemetery Development</b>	38,444	38,444	38,444	-	<b>38,444</b>
<b>General Insurance</b>	237,689	237,689	200,289	-	<b>200,289</b>
<b>Elections</b>	50,000	75,000	-	35,000	<b>35,000</b>
<b>WSIB</b>	195,062	170,996	159,260	(20,000)	<b>139,260</b>
<b>Communications</b>	32,500	15,500	14,875	(4,000)	<b>10,875</b>
<b>Growth Management</b>	19,000	19,000	19,000	(19,000)	<b>-</b>
<b>First Night</b>	54,600	2,600	-	-	<b>-</b>
<b>Parking</b>	4,571	4,571	-	-	<b>-</b>
<b>Tourism Centre Facility</b>	-	-	-	15,716	<b>15,716</b>
<b>Budget Software</b>	-	-	-	15,000	<b>15,000</b>
<b>Mayor's Senior Advisory</b>	10,512	10,512	12		<b>12</b>
<b>Arts &amp; Culture Committee</b>	1,819	1,819	1,819	-	<b>1,819</b>
<b>OSAT</b>	-	6,680	10,680	-	<b>10,680</b>
<b>Heritage Orangeville</b>	40,432	12,906	12,906	-	<b>12,906</b>
<b>Mayor's Youth Advisory</b>	6,385	4,285	4,285	-	<b>4,285</b>
<b>Accessibility Committee</b>	6,076	2,556	4,338	-	<b>4,338</b>
<b>Events Committee</b>	-	-	-	20,000	<b>20,000</b>
<b>Total Operating Reserves*</b>	<b>\$1,679,246</b>	<b>\$1,687,565</b>	<b>\$1,623,034</b>	<b>\$41,015</b>	<b>\$1,664,050</b>

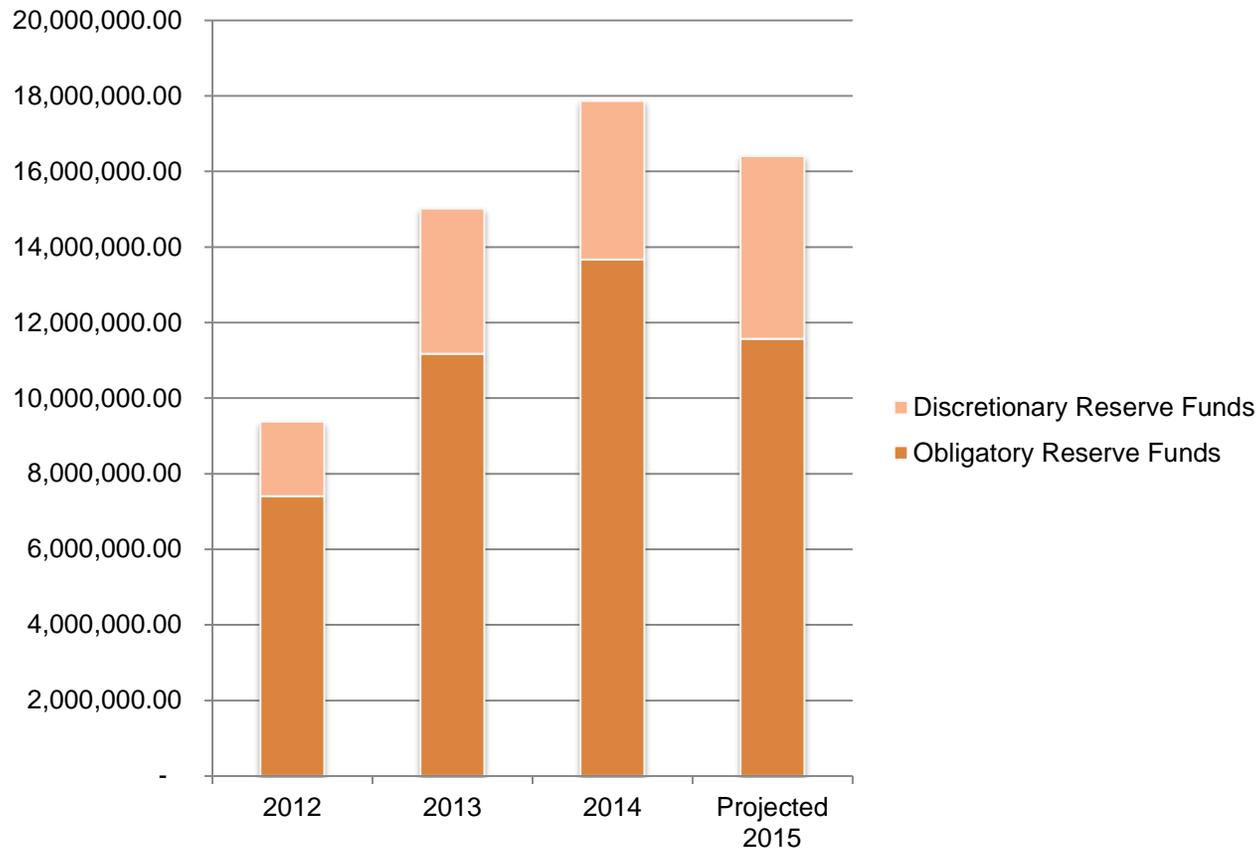
- These totals have been normalized as of the reserve consolidation done in 2014 to allow for annual comparison.

## Capital Reserve Funds

Reserve Funds are divided into obligatory and discretionary funds. The latter is up to the discretion of the Town and can be used for general capital needs as outlined in the reserve fund terms of reference. Obligatory reserve funds exist as a result of federal or provincial legislation to assist municipalities in funding critical infrastructure, like water and wastewater. The Town has no discretion when it comes to these funds and use is restricted by specific legislation and the eligibility of expenditures is prescribed.

The historical trend in reserve funds from 2012 to what is estimated for 2015's ending balance can be found in Figure 11. The reserve fund level shown does not include any previously committed funds which have not been expended yet. Approximately \$7 million in reserve funds remain committed from previous years.

Figure 11 – Historical Reserve Fund Trends



### Reserve Fund Balances

The following tables; Table 17, Table 18 and Table 19 outline the reserve fund balances over time including committed funds and the approved 2015 transfers. The committed funds are funds that have been allocated in past budgets and Council motions but have not yet been expended.

Table 17 - Discretionary Reserve Funds with Approved 2015 Activity

Discretionary Reserve Fund	2012 Balance	2013 Balance	Est. 2014 Balance	Committed Funds	2015 Transfers	Est. 2015 Balance
<b>Fire Equipment</b>	\$39,433	\$39,699	\$7,233	-	\$35,000	<b>\$42,233</b>
<b>Fire Fleet</b>	-	11,007	29,292	-	-	<b>29,292</b>
<b>Police Fleet</b>	25,000	32,839	88,309	-	(3,000)	<b>85,309</b>
<b>Parks &amp; Recreation</b>	223,429	196,570	463,885	(33,774)	60,000	<b>490,112</b>
<b>Building &amp; Bylaw Facilities</b>	42,000	42,000	12,092	-	-	<b>12,092</b>
<b>Library Collections</b>	1,062	1,062	1,072	-	-	<b>1,072</b>
<b>Library Building</b>	(1,455)	(1,455)	33,874	-	35,000	<b>68,874</b>
<b>Transportation Services</b>	193,266	193,782	174,038	-	(40,000)	<b>134,037</b>
<b>General Capital</b>	1,439,373	3,325,138	3,386,484	(511,334)	1,102,209	<b>3,977,358</b>
<b>PW Equipment (Closed)</b>	2,991	3,011	-	-	-	-
<b>Total Discretionary Reserve Funds</b>	<b>\$1,965,099</b>	<b>\$3,843,653</b>	<b>\$4,196,279</b>	<b>(\$545,108)</b>	<b>\$1,189,209</b>	<b>\$4,840,382</b>

**Table 18 - Obligatory Reserve Funds with Approved 2015 Activity**

Obligatory Reserve Fund	2012 Balance	2013 Balance	Est. 2014 Balance	Previously Committed Funds	Impact of 2015 Transfers	Est. 2015 Balance
<b>Town Wide Hard DC</b>	\$2,569,707	\$4,157,087	\$5,986,536	(\$3,316,000)	\$1,750,582 <sup>2</sup>	<b>\$4,421,118</b>
<b>Town Wide Soft DC</b>	865,078	950,206	628,852	(312,413)	124,741 <sup>3</sup>	<b>441,179</b>
<b>Water Distribution DC</b>	428,001	467,614	586,735	-	-	<b>586,735</b>
<b>Sewage Collection DC</b>	28,604	34,223	47,033	-	-	<b>47,033</b>
<b>Storm Water Management DC</b>	1,105,823	1,228,034	1,305,166	(857,825)	(76,250)	<b>371,091</b>
<b>Roads &amp; Secondary Plans DC</b>	83,404	127,110	156,149	-	-	<b>156,149</b>
<b>Parking Improvement</b>	24	24	25	-	-	<b>25</b>
<b>Parkland</b>	181,503	53,559	265,755	(5280)	(121,171)	<b>139,304</b>
<b>Ontario Transit Grant</b>	330,567	391,967	279,757	(25,000)	(49,511)	<b>205,246</b>
<b>AMO Gas Tax</b>	34,375	405,891	72,090	(354,700)	350,026	<b>67,416</b>
<b>Water Rates</b>	322,864	909,654	1,490,332	(1,091,143)	769,696	<b>1,168,885</b>
<b>Wastewater Rates</b>	1,165,952	2,165,864	2,564,360	(923,722)	2,035,590	<b>3,676,228</b>
<b>Building Permit Stabilization</b>	295,076	282,874	287,722	-	776	<b>288,498</b>
<b>Total Obligatory Reserve Funds</b>	<b>\$7,410,978</b>	<b>\$11,174,108</b>	<b>\$13,670,511</b>	<b>(\$6,886,083)</b>	<b>\$4,784,479</b>	<b>\$11,568,907</b>

<sup>2</sup> Impact of 2015 transfers for Development charges includes estimated revenues and interest earned for 2015.

<sup>3</sup> Impact of 2015 transfers for Development charges includes estimated revenues and interest earned for 2015.

### Development Charges

Development charges (DC) are collected pursuant to the Development Charges Act, 1997. The current Development Charges Background Study was completed in 2014 by Watson & Associates Economists Ltd., followed by the By-Law 70-2014 enacting the current development charges on September 1, 2014. The use of development charges for the acquisition of capital assets is subject to timing differences between the payment of the associated expenditures and the collections of DC funds. In some cases the Town will have to externally finance the acquisition of assets with principal and interest payable through the future collection of development charges. The breakdown of Town Wide Hard and Town Wide Soft Development Charges can be found in Table 19 below.

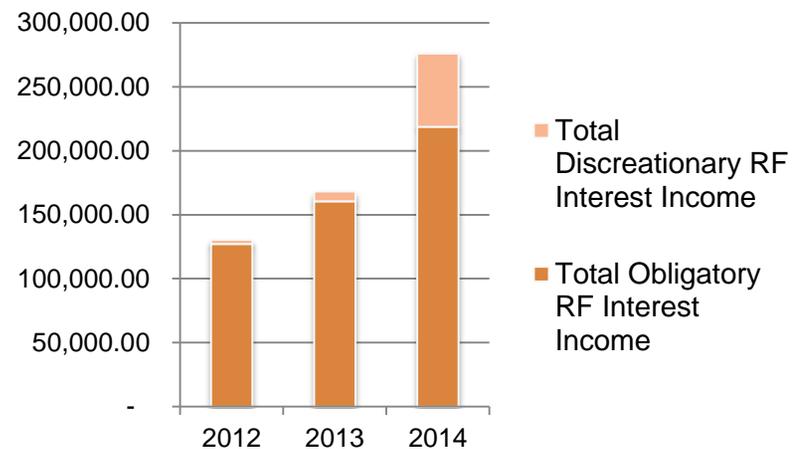
**Table 19 - Development Charges Breakdown<sup>4</sup>**

TWHDC Segment	Est. 2014 Surplus/ (Deficit)	TWSDC Segment	Est. 2014 Surplus/ (Deficit)
Roads and Related	(\$2,991,095)	Transit	12,028
Police Services	(446,518)	Municipal Parking	1,863
Fire Services	1,086,613	Parks & Recreation	1,359,541
Water	5,709,732	Library	(607,452)
Sewer	2,627,804	General Government	(279,911)
		Daycare	142,783
<b>Total TWHDC</b>	<b>\$5,986,536</b>	<b>Total TWSDC</b>	<b>\$628,852</b>

### Interest Income

In July 2013 the Town began systematic investing of the reserve fund monies to maximize the interest income and help build the reserve funds. The results are significant and will assist with the future infrastructure investment. 2014 was the first full year of investing and predicting cash flows, Figure 12 - Reserve Fund Interest Income shows the increasing amount of reserve fund interest income due to increasing investments from 2012 to 2014. The interest earned in 2014 is approximately 38 percent higher than that of 2013, or an increase of \$63,604; and 78 per higher than that of 2012 which equates to an increase of approximately \$.101,410 in 2014.

**Figure 12 - Reserve Fund Interest Income**

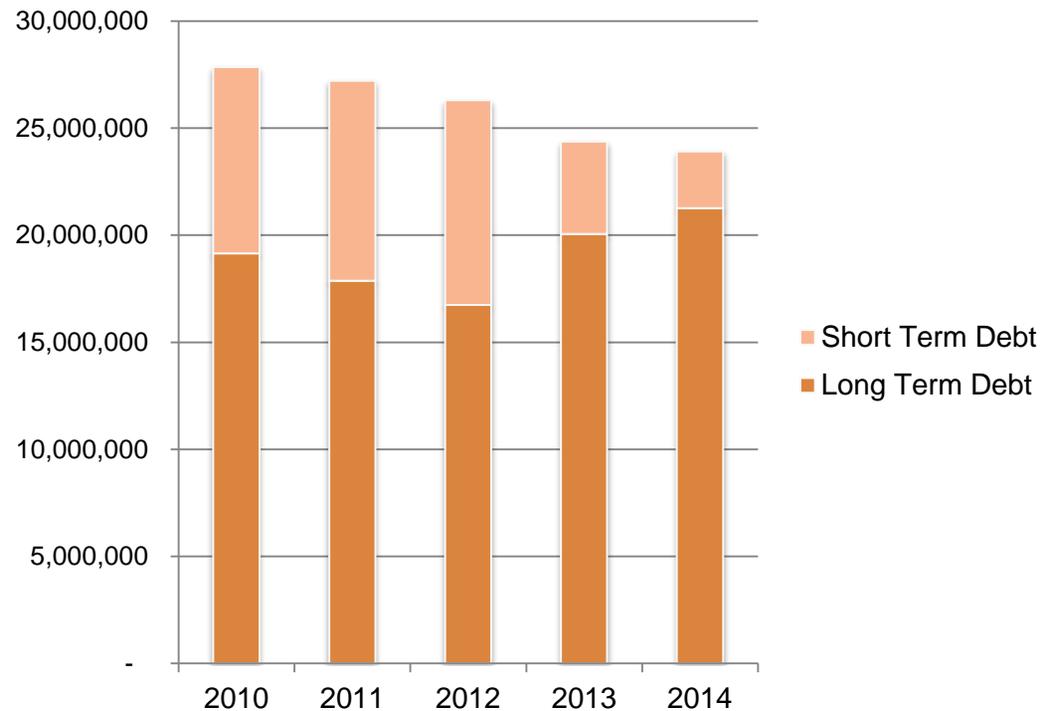


<sup>4</sup> Committed Funds are not deducted from the DC balance breakdown.

# Long Term Liabilities

The total long-term debt obligations of principal and interest for 2015 total \$2,434,490 and are funded through the tax levy, BIA contributions, development charges and water and wastewater rates. The increase in long-term debt over prior years is attributed to the transfer to unfunded capital from the line of credit to long term debt. Figure 13 shows the total debt decreasing with an increase in long term debt due to a change in the mix of long-term and short-term debt.

Figure 13 – Debt Composition



An objective of the debt restructuring was to match the term of debt to the expected life of the asset to ensure the ratepayers contributing to the debt payments are the same as those enjoying the benefits of the assets. In 2013, the Town issued new debt in the amount of \$3,477,016 to fund previous land purchases. This did not increase the total debt for the Town as those land purchases were being funded through the temporary line of credit. There is a significant cost saving which results from the shift in debt from more expensive short-term debt to less expensive long-term debt and, ultimately, the elimination of the debt principal upon loan maturity.

## New Debt Issued in 2014

### **Tony Rose Rink A Replacement - \$600,000**

The rink replacement at Tony Rose was an approved capital project for the 2014 budget and was required to ensure continued athletic use in the future. It was completed within the 2014 fiscal year and funded through a three year loan.

### **Capital Deficit Funding - \$1,850,000**

Council endorsed a report in December 2014 that proposed a shift in debt from the temporary borrowings to long-term debt in order to match the long-term nature of the assets and capital projects. The capital deficits were from prior years that remained unfunded; the low interest rates in 2014 posed an advantage to switching to long-term debt.

## Annual Repayment Limit (ARL)

The most recent ARL calculation from the Ministry of Municipal Affairs and Housing is for 2015 prescribing a limit of \$9,499,014 for principal and interest payments. According to Ontario Regulation 403/02 the Treasurer is able to certify that the Town is within this ARL with 2015 budgeted principal and interest payments of \$2,434,492 (Table 20).

## Debt Required for 2015

### **Development Charges Financing**

Timing differences between the collection of DC's and associated capital expenditures has created a demand for interim financing through debt payable from the future collection of DC's. Approved capital projects require \$8,207,299 of new debt to be acquired. This includes \$7 million for the Water Pollution Control Plant (WPCP) Expansion.



Tony Rose Memorial Sports Centre

**Table 20 - 2015 Long Term Liabilities**

Capital Loan	Interest Rate	End Date	2014 Balance	2015 Payment	Tax Levy	BIA	DC	W / WW Rates	2015 Balance
<b>Alder Rec Centre</b>	5.05%	2026	\$3,999,196	\$475,209	\$184,809		\$290,401		<b>\$3,719,531</b>
<b>Humber College Lands</b>	5.15%	2026	1,950,339	228,535	228,535				<b>1,819,179</b>
<b>Police Station</b>	5.15%	2026	2,258,288	264,620	188,118		76,502		<b>2,106,418</b>
<b>Westdale Improvement Area</b>	4.91%	2026	2,720,270	301,804				301,804	<b>2,548,215</b>
<b>Transportation Capital Projects</b>	2.87%	2026	3,342,928	347,406	347,406				<b>3,087,589</b>
<b>120 Diane Drive</b>	2.86%	2028	1,052,114	91,276	91,276				<b>990,114</b>
<b>C Line Property</b>	1.60%	2028	973,590	77,505	77,505				<b>910,919</b>
<b>Visitor Information Centre</b>	2.79%	2023	374,004	47,035	47,035				<b>336,930</b>
<b>Tony Rose Rink A Replacement</b>	1.93%	2016	535,074	206,013	206,013				<b>337,644</b>
<b>Capital Deficit Funding</b>	1.70%	2022	1,850,000	247,495	247,495				<b>1,632,264</b>
<b>BIA Parking Lot</b>	4.60%	2034	602,190	57,423		57,423			<b>571,838</b>
<b>BIA – 29 First St.</b>	2.25%	2034	179,521	8,793		8,793			<b>174,811</b>
<b>BIA – 82 Broadway</b>	2.54%	2036	704,555	37,657		37,657			<b>677,774</b>
<b>BIA – 172 Broadway</b>	2.13%	2037	717,886	43,721		43,721			<b>685,201</b>
<b>Total Liabilities</b>			<b>21,259,954</b>	<b>2,434,492</b>	<b>1,618,192</b>	<b>147,594</b>	<b>366,903</b>	<b>301,804</b>	<b>19,598,426</b>

**Table 21 - Future Long Term Debt Obligations**

Year	Principal	Interest	Total
2016	\$1,688,146	\$735,120	\$2,423,266
2017	1,682,295	672,280	2,354,575
2018	1,607,652	609,601	2,217,253
2019	1,672,071	545,182	2,217,253
2020	1,739,346	477,907	2,217,253
2021 +	11,120,353	1,453,666	12,574,019
<b>Total</b>	<b>\$19,509,863</b>	<b>\$4,493,756</b>	<b>\$24,003,619</b>

Source: Long Term Liabilities Amortization Schedules – these are approximate amounts as they do not account for floating interest rates. New debt required as per the 2015 Capital Budget is excluded as debt has not yet been acquired therefore there is a large degree of uncertainty regarding the composition and terms.

**Table 22 – Long Term Liabilities – Historical Information**

Long Term Liabilities (Town) <sup>5</sup>	Original Principal	Est. Principal Dec 2015	Est. Interest to Dec 2015
Alder Recreation Centre	\$5,975,000	\$3,719,531	\$2,496,604
Humber College Lands	2,850,000	1,819,179	1,197,396
Police Station	3,300,000	2,106,418	1,386,458
Westdale Improvement Area	3,840,000	2,548,215	1,450,048
Transportation Projects	4,860,000	3,087,589	1,380,688
120 Diane Drive	1,112,200	990,114	57,958
C Line Property	1,035,200	910,919	30,644
Visitor Information Centre	410,000	336,930	20,940
Tony Rose Rink A Replacement	600,000	337,644	12,298
Capital Deficit Funding	1,850,000	1,632,264	14,574
<b>Total</b>	<b>\$25,832,400</b>	<b>\$17,488,804</b>	<b>\$8,047,608<sup>6</sup></b>

<sup>5</sup> Table does not include Town loans with full BIA cost recovery.

<sup>6</sup> This represents the cumulative interest paid on Town-related liabilities from inception of the loan estimated through until Dec. 31, 2015.

# 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 were 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.



Highlights of the major budget pressures/drivers in each category are presented on the following page.

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. Table 23 – Approved Revenues by Department, Table 24 – Approved Expenditures by Department and Table 25 – Net Operating Budget by Department are provided after the list of drivers. Individual Departmental Operating Budgets begin on page 74.

## Tax Levy Operating Budget Pressures/Drivers

There are many factors influencing/driving the 2015 Budget, the following list provides a highlight of the key budget pressures/drivers impacting the 2015 tax-levy supported operating Budget by category:

	Category Total	Incremental Impact	Tax Rate Impact
<b>Major Drivers in the Base Budget</b>			
All Non-Contract Compensation (tax-levy portion)		\$ 10,116,833	34.69%
Police Contract Compensation		6,481,739	22.23%
Fire Contract Compensation		1,389,739	4.77%
Outside/Purchased Services		1,930,122	6.62%
Tax Levy transfer to Capital *		1,285,822	4.41%
Contribution to Infrastructure Reserve		1,197,115	4.11%
Tax Levy portion of current debt		930,720	3.19%
Property Taxes for railway		455,000	1.56%
Tax Write-off allowable		300,000	1.03%
Professional Fees Legal		254,500	0.87%
Credit Valley Conservation Levy		121,271	0.42%
Cando Credit Valley Explorer funding		42,000	0.14%
<b>Drivers in Mandatory:</b>		<b>\$ 243,397</b>	<b>0.83%</b>
Police compensation		229,256	0.79%
Fire compensation		94,902	0.33%
Adjustments for non-union staff		38,000	0.13%
Asbestos Review		25,000	0.09%
Reduced ORDC Taxes		88,000	0.30%
Reduced Employee Benefits per renewal		(125,280)	-0.43%
Various Departmental reductions		(106,443)	-0.37%

**Category Total    Incremental Impact    Tax Rate Impact**

<b>Drivers in Annualization:</b>	<b>\$(253,416)</b>	<b>-0.87%</b>
Returned Roll Assessment	(749,420)	-2.57%
Annual debt (P & I ) payments	623,471	2.36%
Increased Departmental Revenues	(288,179)	-0.82%
Increased Contribution to Capital Reserve	66,140	-0.75%
COLA at 1.75% non-union staff	208,603	0.72%
Insurance Premiums	167,146	0.57%
Reduce Hydro Dividend	157,750	0.54%
Reduce Property Taxes for ORDC	(126,858)	-0.44%
Utilities	94,268	0.32%
Professional Fees Legal	65,000	0.22%
Change in transfers to/from Reserve	(129,334)	-0.44%
Reduce Retiree Benefits & Salary Cont.	(45,000)	0.14%
Maintenance, repairs and vehicle fuel	(29,287)	-0.10%
Remove Façade Improvement grant	(30,000)	-0.10%
Reduce Corporate Contingency	(25,000)	-0.09%
Remove 2014 One-Time Initiatives:		
Asset Management Plan	(90,000)	-0.17%
Parks Master Plan	(46,700)	-0.16%
Records Management	(31,000)	-0.11%
Fire Master Plan	(25,000)	-0.09%
GIS Training	(20,000)	-0.07%

	Category Total	Incremental Impact	Tax Rate Impact	
<b>Drivers in Growth:</b>	<b>\$(321,800)</b>		<b>-1.10%</b>	
Assessment Growth		(365,800)	-1.25%	
Friends of Island Lake		25,000	0.09%	
Splash Pad		17,000	0.06%	
Communities in Bloom		2,000	0.01%	
<b>Drivers in Enhancements:</b>	<b>\$ 331,817</b>		<b>1.14%</b>	
FCM Board of Directors	Council	5,000	0.02%	
Active Transportation/Bicycle Friendly	OSAT Committee	5,000	0.02%	
Pan Am Games	Committee	25,000	0.09%	
Records Management	Clerk's Office	31,000	0.11%	
Graphic Designer	Communications	16,095	0.06%	0.4 FTE
HR increase to FTE hours	Human Resources	13,421	0.05%	0.2 FTE
Asset Management Plan	Corporate	30,000	0.10%	
Parking Study	Corporate	15,000	0.05%	
Defibrillators	Corporate	5,000	0.02%	
Budget Software	Treasury	15,000	0.05%	
GIS Technician & hardware/software	Planning & Innovation	29,626	0.10%	1.0 FTE
Additional funding for CVC	Economic Dev	42,000	0.14%	
Cameras for Fire Department	Fire Services	3,800	0.01%	
Fire Prevention Officer	Fire Services	22,000	0.08%	1.0 FTE
Roads Needs Study	Public Works	30,000	0.10%	
Emerald Ash Borer	Public Works	43,875	0.15%	
<b>Approved 2015 Municipal Portion Property Tax Increase</b>			<b>2.40%</b>	<b>2.6 FTE</b>

**Table 23 – Approved Revenues by Department**

Department	2015 Budget	Base Budget	Incremental Revenue Impacts by Category				Change over 2014	
			Mandatory	Annualization	Growth	Enhancemt	Dollars	Percent
Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Committees	(16,700)	(6,300)	-	(10,400)	-	-	(10,400)	165.1%
Administration	-	-	-	-	-	-	-	-
Clerk's Office	(95,300)	(169,300)	-	74,000	-	-	74,000	-43.7%
Communications	(23,354)	(6,000)	-	-	-	(17,354)	(17,354)	289.2%
Human Resources	-	(10,000)	-	10,000	-	-	10,000	100.0%
Corporate Allocations	(32,753,134)	(31,649,679)	-	(737,655)	(365,800)	-	(1,103,4550)	3.5%
Treasury	(212,500)	(198,850)	-	(13,650)	-	-	(13,650)	6.9%
Information Tech	(197,000)	(167,000)	-	(30,000)	-	-	(30,000)	18.0%
Planning & Innov.	(166,800)	(103,000)	(64,000)	200	-	-	(63,800)	61.9%
Economic Develop.	(188,436)	(159,3670)	-	(29,069)	-	-	(29,069)	18.2%
Parks & Recreation	(2,948,676)	(2,910,179)	-	(38,497)	-	-	(38,097)	1.3%
Building	(577,050)	(614,700)	-	37,650	-	-	37,650	-6.1%
Facilities	(66,400)	(91,862)	-	25,462	-	-	25,462	-27.7%
By-Law Enforcement	(140,761)	(155,971)	-	15,210	-	-	15,210	-9.8%
Fire Services	(690,146)	(603,040)	-	(84,606)	-	(2,500)	(87,106)	14.4%
PW Transportation	(821,891)	(739,625)	22,410	(104,676)	-	-	(82,266)	11.1%
PW Cemetery	(49,750)	(38,000)	-	(11,750)	-	-	(11,750)	30.9%
Library Services	(170,900)	(170,900)	-	-	-	-	-	-
Police Services	(1,051,552)	(924,153)	-	(127,399)	-	-	(127,399)	13.8%
<b>Total Tax Levy Rev.</b>	<b>(\$40,170,351)</b>	<b>(\$38,717,926)</b>	<b>(\$41,590)</b>	<b>(\$1,025,180)</b>	<b>(\$365,800)</b>	<b>(\$19,854)</b>	<b>(\$1,452,025)</b>	<b>3.75%</b>
Rates Budget:								
Water Works	(5,905,162)	(5,258,500)	-	(640,662)	(6,000)	-	(646,662)	12.3%
Wastewater	(5,900,539)	(5,630,000)	-	(270,539)	-	-	(270,539)	4.8%
<b>Net Revenues:</b>	<b>(\$51,976,052)</b>	<b>(\$49,606,426)</b>	<b>(\$41,590)</b>	<b>(\$1,936,381)</b>	<b>(\$371,800)</b>	<b>(\$19,854)</b>	<b>(\$2,369,226)</b>	<b>4.78%</b>

**Table 24 – Approved Expenditures by Department**

Department	2015 Budget	Base Budget	Incremental Expense Impacts by Category				Change over 2014	
			Mandatory	Annualization	Growth	Enhancemnt	Dollars	Percent
Council	\$ 336,117	\$322,721	(\$ 2,063)	\$10,459	-	\$5,000	\$ 13,396	4.2 %
Committees	195,576	180,350	400	(17,174)	2,000	30,000	15,226	8.4 %
Administration	324,476	319,202	(382)	5,656	-	-	5,274	1.7 %
Clerk's Office	593,480	670,828	9,126	(117,474)	-	31,000	(77,348)	-11.5 %
Communications	319,535	278,642	1,207	6,237	-	33,449	40,893	14.7 %
Human Resources	437,219	436,770	(2,705)	(10,268)	-	13,421	449	0.1 %
Corporate Allocations	6,323,239	5,522,738	25,000	700,501	25,000	50,000	800,502	14.5 %
Treasury	1,040,181	1,019,656	(684)	6,209	-	15,000	20,525	2.0 %
Information Technology	733,580	700,591	515,	32,474	-	-	32,989	4.7 %
Planning & Innovation	537,889	482,986	69,294	(44,017)	-	29,626	54,903	11.4 %
Economic Development	657,415	588,190	34,445	(7,220)	-	42,000	69,225	11.8 %
Parks & Recreation	6,227,560	6,154,578	44,208	11,774	17,000	-	72,582	1.2 %
Building	577,050	614,700	(39,250)	1,600	-	-	(37,650)	-6.1 %
Facilities	624,615	806,683	(88,350)	(93,718)	-	-	(182,068)	-22.6 %
By-Law Enforcement	810,990	784,010	13,588	13,392	-	-	26,980	3.4 %
Fire Services	3,374,735	3,239,573	82,599	24,262	-	28,300	135,162	4.2 %
PW Transportation	5,847,676	5,692,839	(93,088)	174,050	-	73,875	154,837	2.7 %
PW Cemetery	89,564	88,417	27	1,120	-	-	1,147	1.3 %
Library Services	1,739,702	1,711,222	1,844	26,636	-	-	28,480	1.7 %
Police Services	9,379,754	9,103,231	229,256	47,267	-	-	276,523	3.0 %
<b>Total Tax Levy Expenses:</b>	<b>\$40,170,351</b>	<b>\$38,717,927</b>	<b>\$284,987</b>	<b>\$771,667</b>	<b>\$44,000</b>	<b>\$351,671</b>	<b>\$1,452,025</b>	<b>3.75 %</b>
Rates Budgets:								
Water Works	5,905,162	5,258,500	72,466	482,519	1,000	90,677	646,662	12.3 %
Wastewater	5,900,539	5,630,000	18,689	250,850	1,000	-	270,539	4.8 %
<b>Net Expenses:</b>	<b>\$51,976,052</b>	<b>\$49,606,426</b>	<b>\$376,141</b>	<b>\$1,505,036</b>	<b>\$46,000</b>	<b>\$442,348</b>	<b>\$2,369,226</b>	<b>4.78 %</b>

**Table 25 – Net Operating Budget by Department**

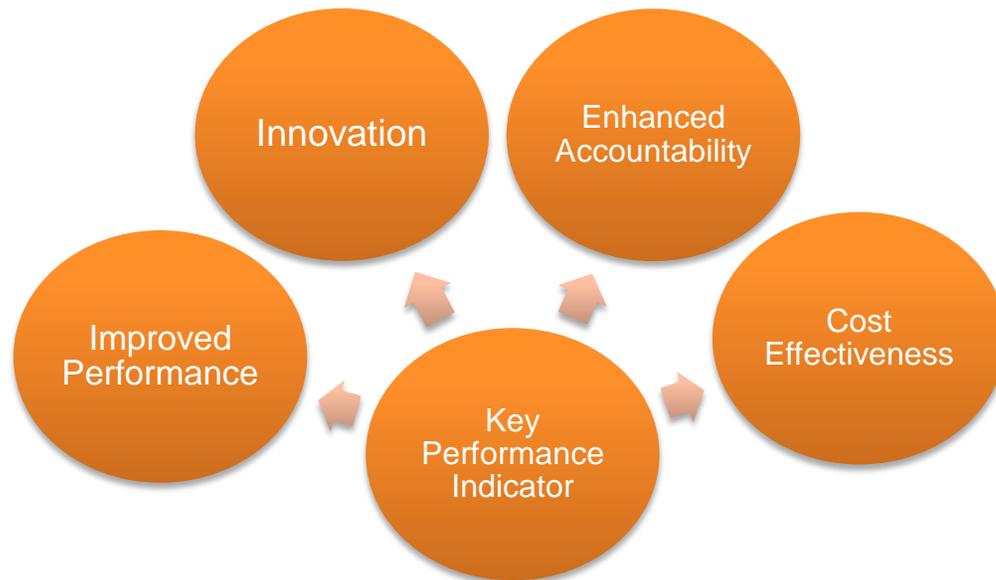
Department	2015 Budget	Base Budget	Net Incremental Impacts by Category				Change over 2014	
			Mandatory	Annualization	Growth	Enhancemnt	Dollars	Percent
Council	\$ 336,117	\$322,721	(\$ 2,063)	\$10,459	-	\$5,000	\$ 13,396	4.2 %
Committees	178,876	174,050	400	(27,574)	2,000	30,000	4,826	2.8 %
Administration	324,476	319,202	(382)	5,656	-	-	5,274	1.7 %
Clerk's Office	498,180	501,528	9,126	(43,474)	-	31,000	(3,348)	-0.7 %
Communications	296,181	272,642	1,207	6,237	-	16,095	23,539	8.6 %
Human Resources	437,219	426,770	(2,705)	(268)	-	13,421	10,449	2.4 %
Corporate Allocations	(26,429,895)	(26,126,941)	25,000	(37,153)	(340,800)	50,000	(302,953)	1.2 %
Treasury	827,681	820,806	(684)	(7,441)	-	15,000	6,875	0.8 %
Information Techn.	536,580	533,591	515	2,474	-	-	2,989	0.6 %
Planning & Innovation	371,089	379,986	5,294	(43,817)	-	29,626	(8,897)	-2.3 %
Economic Developmt	468,979	428,823	34,445	(36,289)	-	42,000	40,156	9.4 %
Parks & Recreation	3,278,884	3,244,399	44,208	(26,723)	17,000	-	34,485	1.1 %
Building	-	-	(39,250)	39,250	-	-	-	-
Facilities	558,214	714,821	(88,350)	(68,257)	-	-	(156,607)	-21.9 %
By-Law Enforcement	670,229	628,039	13,588	28,602	-	-	42,190	6.7 %
Fire Services	2,684,589	2,636,533	82,599	(60,344)	-	25,800	48,056	1.8 %
PW Transportation	5,025,785	4,953,214	(70,678)	69,374	-	73,875	72,571	1.5 %
PW Cemetery	39,814	50,417	27	(10,630)	-	-	(10,603)	-21.0 %
Library Services	1,568,802	1,540,322	1,844	26,636	-	-	28,480	1.8 %
Police Services	8,328,202	8,179,078	229,256	(80,132)	-	-	149,124	1.8 %
<b>Tax Levy portion:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$243,397</b>	<b>(\$253,413)</b>	<b>(\$321,800)</b>	<b>\$331,817</b>	<b>\$ -</b>	<b>-</b>
Rates Budgets:								
Water Works	-	-	72,466	(158,143)	(5,000)	90,677	-	-
Wastewater	-	-	18,689	(19,689)	1,000	-	-	-
<b>Net Operating:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$334,551</b>	<b>(\$431,245)</b>	<b>(\$325,800)</b>	<b>\$422,494</b>	<b>\$ -</b>	<b>-</b>

# Performance Measurement

Key Performance Indicators (KPIs) help organizations understand how well they are performing in direct relation to their strategic goals and objectives and therefore helps to monitor the execution of strategy. Indicators do not necessarily measure actions or outcomes directly or in totality but instead provide an 'indication' of levels of performance.

Municipal decision-makers want to be efficient and deliver value for local services. Taxpayers need to know how their tax dollars are spent and how their services compare both year-to-year and in relation to others. The goals for local governments, on behalf of taxpayers, should always be to provide the best and safest services at the most efficient cost, with clear accountability. One way to ensure these goals are met is through the use of performance measurement.

Contained within the departmental overviews (where applicable) are key performance indicators that can be directly influenced by improvement efforts. The indicators have been selected from a review of best practice and high performing organizations and have been identified as in alignment with the Strategic Plan priorities listed above.



Performance measurement is one tool used to assess how well an organization performs when providing goods and services.

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# Council

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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:

- Access Orangeville
- Arts and Culture Committee
- Committee of Adjustment
- Council Remuneration Review Committee
- Economic Development Committee
- Emergency Management Committee
- Events Committee
- Fire Services Advisory Committee
- General By-law Committee
- Heritage Orangeville
- Honours Committee
- Orangeville Seniors/Age Friendly Committee
- Orangeville Sustainability Action Team
- Property Standards Committee
- Recreation Committee
- Sign Development Review Committee
- Snow Clearing Committee
- Transit 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

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 265,802	\$ 1,746	0.7%	\$ 264,056	\$ 251,141	\$ 237,252
Agenda Delivery	3,000	-	-	3,000	2,979	2,943
Memberships	10,065	500	5.2%	9,565	6,950	6,833
Advertising	2,000	-	-	2,000	1,979	2,586
Delegations	8,000	(2,000)	-20.0%	10,000	9,442	3,872
Public Relations	11,000	-	-	11,000	12,229	10,502
Cellular	2,850	50	1.8%	2,800	2,498	2,498
Internet	4,200	-	-	4,200	4,200	4,996
Office Allowance	8,400	8,400	100.0%	-	-	-
Office Supplies	2,200	(300)	-12.0%	2,500	2,445	1,766
Mileage	1,200	-	-	1,200	2,223	1,564
Workshops	17,400	5,000	40.3%	12,400	11,957	8,885
<b>Net Council:</b>	<b>\$ 336,117</b>	<b>\$ 13,396</b>	<b>4.2%</b>	<b>\$ 322,721</b>	<b>\$ 308,044</b>	<b>\$ 283,697</b>

# Committees

---

After each municipal election, Orangeville Town Council appoints one or more Council Members and 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.

**Access Orangeville** – The Town of Orangeville’s Access Orangeville 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 Access Orangeville 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.

**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.

**Emergency Management Committee** – The Emergency Management Committee was formed to ensure that the town of Orangeville is able to respond to emergency events. The actions of the committee are to supplement and support the role of Orangeville within the Dufferin County Emergency Response Plan and to ensure the capability of the town to function effectively during an emergency 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.



**Orangeville Seniors/Age Friendly Community Committee** – The purpose of the Orangeville Seniors/Age Friendly Community 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.

**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.



# Committees

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Access Orangeville</b>						
Expenses:						
Office Supplies	\$ 300	-	-	\$ 300	\$ 216	\$ 196
Advertising	3,300	-	-	3,300	2,173	1,383
Workshops / Training	500	-	-	500	-	190
Mileage	100	-	-	100	-	-
Transfer to Reserve	-	-	-	-	1,782	-
Special Initiatives	15,800	-	-	15,800	15,829	21,837
	<b>20,000</b>	-	-	<b>20,000</b>	<b>20,000</b>	<b>23,606</b>
Revenues:						
Transfer from Reserves	-	-	-	-	-	(3,520)
<b>Sub-total Access Orangeville:</b>	<b>20,000</b>	-	-	<b>20,000</b>	<b>20,000</b>	<b>20,086</b>
<b>Orangeville Seniors/Age Friendly Committee</b>						
Expenses:						
Printing / Photocopies	100	-	-	100	-	100
Memberships	200	-	-	200	-	113
Workshops / Training	1,000	-	-	1,000	27	1,801
Meeting Expenses	500	-	-	500	100	431
Program Expense	3,000	-	-	3,000	2,394	2,231
Special Projects	-	(2,750)	-100.0%	2,750	-	-
Age Friendly Initiative	9,000	-	-	9,000	6,698	7,743
	<b>13,800</b>	<b>(2,750)</b>	<b>-16.6%</b>	<b>16,550</b>	<b>9,219</b>	<b>12,419</b>

# Committees

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
Revenues:						
Provincial Grant	-	-	-	-	(1,756)	-
Donations	(1,200)	-	-	(1,200)	(2,400)	(3,900)
	<b>(1,200)</b>	-	-	<b>(1,200)</b>	<b>(4,156)</b>	<b>(3,900)</b>
<b>Sub-total Seniors/Age Friendly Com:</b>	<b>12,600</b>	<b>(2,750)</b>	<b>-17.9%</b>	<b>15,350</b>	<b>5,063</b>	<b>8,519</b>
<b>Arts &amp; Culture Committee</b>						
Expenses:						
Printing / Photocopies	200	-	-	200	-	160
Advertising	400	-	-	400	1,336	1,215
Special Initiatives	4,400	(1,000)	-18.5%	5,400	3,039	441
Miscellaneous	1,000	1,000	100.0%	-	29	2,365
	<b>6,000</b>	-	-	<b>6,000</b>	<b>4,403</b>	<b>4,181</b>
Revenues:						
Sundry	(700)	-	-	(700)	(787)	(654)
<b>Sub-total Arts &amp; Culture:</b>	<b>5,300</b>	-	-	<b>5,300</b>	<b>3,616</b>	<b>3,527</b>
<b>Emergency Committee</b>						
Expenses:						
Special Initiatives	10,000	-	-	10,000	8,067	-
<b>Sub-total Emergency:</b>	<b>10,000</b>	-	-	<b>10,000</b>	<b>8,067</b>	-

# Committees

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
<b>Events Committee</b>						
Expenses:						
Canada Day Event	16,000	-	-	16,000	31,076	-
Council Projects	1,500	-	-	1,500	229	601
Pan Am Games	25,000	25,000	100.0%	-	-	-
Communities in Bloom	2,000	2,000	100.0%	-	-	-
Transfer to Reserve	20,000	20,000	100.0%	-	-	-
First Night Event	-	(20,000)	-100.0%	20,000	24,581	33,168
150th Celebration	-	-	-	-	-	149,699
Salaries FT	26,557	(543)	-2.0%	27,100	14,886	17,496
Salaries FT OT	15,670	1,270	8.8%	14,400	21,945	20,155
Benefits FT	6,000	500	9.1%	5,500	8,500	9,754
Outside Services	500	-	0.0%	500	46	1,760
	<b>113,226</b>	<b>28,226</b>	<b>33.2%</b>	<b>85,000</b>	<b>101,263</b>	<b>232,633</b>
Revenues:						
Canada Day Partner Contributions	(13,000)	(13,000)	100.0%	-	(13,600)	(39,000)
Transfer from Reserve	-	2,600	-100.0%	(2,600)	(2,600)	(52,000)
150th Celebration	-	-	-	-	(111)	(66,337)
Memento Sales	-	-	-	-	(282)	(461)
First Night	-	-	-	-	(10,585)	(11,850)
	<b>(13,000)</b>	<b>(10,400)</b>	<b>400.0%</b>	<b>(2,600)</b>	<b>(27,179)</b>	<b>(171,748)</b>
<b>Sub-total Events Committee:</b>	<b>100,226</b>	<b>17,826</b>	<b>21.6%</b>	<b>82,400</b>	<b>74,085</b>	<b>60,885</b>

# Committees

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Heritage Orangeville</b>						
Expenses:						
Honorarium	300	-	-	300	-	50
Benefits	100	-	-	100	-	-
Office Supplies	100	-	-	100	69	100
Telephone	25	-	-	25	-	-
Memberships	325	-	-	325	110	218
Workshops / Training	800	-	-	800	-	572
Mileage	300	-	-	300	-	392
Program Expense	1,500	-	-	1,500	567	-
Special Initiatives	4,100	-	-	4,100	602	15,298
	<b>7,550</b>	-	-	<b>7,550</b>	<b>1,347</b>	<b>16,630</b>
Revenues:						
Sundry	(1,800)	-	-	(1,800)	(250)	(1,900)
<b>Sub-total Heritage Orangeville:</b>	<b>5,750</b>	-	-	<b>5,750</b>	<b>1,097</b>	<b>14,730</b>
<b>Honours Committee</b>						
Expenses:						
Sports & Cultural Events	2,000	-	-	2,000	750	150
<b>Sub-total Honours Comm:</b>	<b>2,000</b>	-	-	<b>2,000</b>	<b>750</b>	<b>150</b>
<b>Mayor's Youth Advisory Committee</b>						
Expenses:						
Office Supplies	-	(150)	-100.0%	150	-	57

# Committees

	2015 Budget	Change over 2014 Dollars	Change over 2014 Percent	2014 Budget	2014 Est. Actual	2013 Actual
Printing / Photocopies	-	(300)	-100.0%	300	15	100
Postage / Courier	-	(100)	-100.0%	100	-	-
Advertising	-	(500)	-100.0%	500	689	750
Workshops / Training	-	(1,000)	-100.0%	1,000	-	494
Travel Expenses	-	(200)	-100.0%	200	-	-
Public Relations	-	(4,000)	-100.0%	4,000	2,281	-
Special Initiatives	-	(9,000)	-100.0%	9,000	8,214	6,222
<b>Sub-total MYAC:</b>	-	<b>(15,250)</b>	<b>-100.0%</b>	<b>15,250</b>	<b>11,199</b>	<b>7,622</b>

## Orangeville Sustainability Action Team (OSAT)

### Expenses:

Advertising	5,000	-	-	5,000	2,547	1,474
Special Initiatives	18,000	5,000	38.5%	13,000	22,061	19,557
Transfer to Reserve	-	-	-	-	4,000	-
	<b>23,000</b>	<b>5,000</b>	<b>27.8%</b>	<b>18,000</b>	<b>28,608</b>	<b>21,031</b>

### Revenues:

Provincial Grants	-	-	-	-	(10,000)	(3,000)
Cost Recovery	-	-	-	-	(826)	(309)
	-	-	-	-	(10,826)	(3,309)
<b>Sub-total OSAT:</b>	<b>23,000</b>	<b>5,000</b>	<b>27.8%</b>	<b>18,000</b>	<b>17,782</b>	<b>17,722</b>

<b>Net Committees:</b>	<b>\$ 178,876</b>	<b>\$ 4,826</b>	<b>2.8%</b>	<b>\$ 174,050</b>	<b>\$ 141,659</b>	<b>\$ 133,241</b>
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# The Administration Department

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The Chief Administrative Officer (CAO) is the senior administrative official of the municipality and is accountable to Town Council for exercising general control and management of the affairs of the municipality for the purpose of ensuring efficient and effective operations of the municipality. Under the direction of the CAO are Administration, Public Works, Parks and Recreation, Building and By-law, Clerk, Treasury, Library Services, Fire and Economic Development, Planning and Innovation.

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.

## **2015 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:

- Review and update administrative and corporate policies.
- Review of the organization structure.
- Review methods of service delivery for the municipality.

# Administration

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Salary FT	\$ 239,548	\$ 4,120	1.8%	\$ 235,428	\$ 239,732	\$ 227,002
Salary FT OT	4,295	50	1.2%	4,245	621	5,123
Benefits FT	65,583	454	0.7%	65,129	59,149	57,265
Memberships	5,500	250	4.8%	5,250	5,001	1,587
Public Relations	1,400	(200)	-12.5%	1,600	1,845	1,384
Telephone	800	(100)	-11.1%	900	745	703
Office Equipment	500	(300)	-37.5%	800	172	351
IT Supplies	400	400	0.0%	-	-	-
Office Supplies	2,200	(200)	-8.3%	2,400	1,974	1,956
Postage / Courier	250	-	24	250	226	200
Conferences	3,400	600	21.4%	2,800	-	-
Workshop	300	100	50.0%	200	-	1,250
Printing / Photocopy	200	100	100.0%	100	125	213
Mileage	100	-	100	100	-	-
<b>Net Administration:</b>	<b>\$ 324,476</b>	<b>\$ 5,274</b>	<b>1.7%</b>	<b>\$ 319,202</b>	<b>\$ 309,589</b>	<b>\$ 297,034</b>

# Clerk's

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The Clerk's Department serves as an information centre for Council, staff and the public and maintains the records of the Town. The department is responsible for:

- Council meeting support (agendas, minutes)
- Records management including the indexing and maintenance of all permanent corporate records (by-laws, minutes, contracts, agreements, etc.)
- The Committee of Adjustment function, including the processing of all applications and decisions
- Secretarial services to several of the Town's advisory committees
- Business, lottery, and marriage licenses
- Vital statistics
- Administration of the Municipal Freedom of Information and Protection of Privacy Act
- Civil marriage ceremonies
- Municipal elections

The Human Resources and Communication divisions report to the Clerk.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continued excellent service to Council, the public and staff
- Monitoring provincial legislation to ensure compliance
- Exploring and analyzing the costs and benefits of a corporate-wide records management program
- New Council orientation

### **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 Office

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 479,330	\$ 15,702	3.4%	\$ 463,628	\$ 461,715	\$ 424,368
Memberships	900	50	5.9%	850	963	677
Advertising	2,000	-	-	2,000	1,485	1,668
Telephone	1,000	-	-	1,000	832	698
Office Equipment	500	-	-	500	714	588
C.O.A Expenses	5,700	-	-	5,700	2,744	1,730
Marriage Licenses	15,000	-	-	15,000	9,600	9,600
Office Supplies	2,500	-	-	2,500	2,073	1,959
Postage / Courier	2,450	-	-	2,450	2,503	2,353
Printing / Photocopy	3,000	-	-	3,000	2,654	2,889
Professional Fees Audit	500	-	-	500	214	214
Leased Equipment	9,600	-	-	9,600	5,395	6,207
Conferences	2,000	-	-	2,000	2,066	1,118
Mileage	500	(500)	-50.0%	1,000	173	346
Workshops	2,500	(2,500)	-50.0%	5,000	679	1,554
Transfer to Reserve	31,000	-	-	31,000	31,000	-
	<b>558,480</b>	12,752	2.3%	545,728	524,809	455,969
Revenues:						
C.O.A. Application Fees	(24,800)	-	-	(24,800)	(39,550)	(12,887)
Miscellaneous	(6,000)	-	-	(6,000)	(6,751)	(8,588)
Vital Statistics	(6,000)	(500)	9.1%	(5,500)	(8,225)	(7,725)
Weddings	(8,500)	(500)	6.3%	(8,000)	(10,550)	(9,400)
Business Licenses	(20,000)	-	-	(20,000)	(24,712)	(24,870)

# Clerk's Office

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Lottery Licenses	(4,000)	1,000	-20.0%	(5,000)	(5,264)	(5,075)
Marriage Licenses	(26,000)	(1,000)	4.0%	(25,000)	(29,195)	(25,185)
	<b>(95,300)</b>	<b>(1,000)</b>	<b>1.1%</b>	<b>(94,300)</b>	<b>(124,247)</b>	<b>(93,730)</b>
<b>Sub-Total Clerks:</b>	<b>463,180</b>	<b>11,752</b>	<b>2.6%</b>	<b>451,428</b>	<b>400,562</b>	<b>362,239</b>
<b>Elections</b>						
Expenses:						
Honorariums	-	(45,000)	-100.0%	45,000	32,652	-
Office Supplies	-	(9,650)	-100.0%	9,650	3,674	19
Printing / Photocopy	-	(12,500)	-100.0%	12,500	7,563	-
Postage / Courier	-	(7,000)	-100.0%	7,000	6,829	-
Advertising	-	(7,000)	-100.0%	7,000	3,086	-
IT Supplies	-	(10,000)	-100.0%	10,000	18,115	-
Workshops	-	(2,500)	-100.0%	2,500	84	-
Outside Services	-	(31,450)	-100.0%	31,450	33,057	1,501
Transfer to Reserve	<b>35,000</b>	35,000	-	-	-	25,000
	<b>35,000</b>	<b>(90,100)</b>	<b>-72.0%</b>	<b>125,100</b>	<b>105,060</b>	<b>26,520</b>
Revenues:						
Transfer from Reserve	-	75,000	-100.0%	(75,000)	(75,000)	-
<b>Sub-Total Elections:</b>	<b>35,000</b>	<b>(15,100)</b>	<b>-30.1%</b>	<b>50,100</b>	<b>19,724</b>	<b>26,520</b>
<b>Net Clerk's:</b>	<b>\$ 498,180</b>	<b>(\$3,348)</b>	<b>-0.7%</b>	<b>\$ 501,528</b>	<b>\$ 420,286</b>	<b>\$ 388,759</b>

# Communications

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The Communications Division responds to public queries, provides information about programs, 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 media, 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.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continuing work to comply with accessibility legislation for all documents, ongoing accessible document training
- Increase frequency of publication of corporate e-newsletters
- Plan and complete new online form system for website for use by all departments
- Investigate future need and cost of the creation of an Orangeville app
- Create a five-year Communications Strategic Plan to outline goals and initiatives for 2015-2020
- Enhancement of Town Page, to weekly publication
- Create new Writing Guidelines to enhance all departments' understanding of corporate standards
- Simplify process for staff requests for advertising and marketing content and materials
- Plan to broaden outreach with radio messages and advertising, with launch of Orangeville and Shelburne radio stations

### 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.

### Key Performance Indicator

The goal of Communications is to inform citizens, visitors and businesses of municipal programs, services and events. The three primary avenues in use to support these objectives are:

- Social Media accounts
- Town’s website
- Print products (posters, brochures, newspaper ads)

The KPIs listed below align with the Town’s corporate strategic priority: Governance and Municipal Relations and its goal to ensure regular public consultation and benchmarking.

<b>Performance Indicators</b>			
<b>Social Media</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Total number of Facebook followers</b>	1,017	1,385	1,788
<b>Total number of Twitter followers</b>		<b>Since 2009</b>	2,284
<b>Total public followers on social media channels</b>			4,072

<b>Website Traffic</b>	<b>March 2-8, 2014</b>	<b>August 11-17, 2014</b>	<b>Nov. 17-23, 2014</b>
<b>Unique Page Views</b>	4,805	10,417	12,810
<b>Mobile/Tablet Traffic</b>		3439	5028

# Communications

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 246,035	\$ 38,023	18.3%	\$ 208,012	\$ 205,639	\$ 196,768
Memberships	1,400	-	-	1,400	1,357	1,323
Public Relations	3,000	(700)	-18.9%	3,700	1,461	3,907
Town Page Costs	51,500	12,500	32.1%	39,000	69,914	59,310
Website	2,500	(1,130)	-31.1%	3,630	4,755	2,228
Telephone	1,750	-	-	1,750	1,526	1,417
Office Equipment	1,500	-	-	1,500	547	1,210
Printing /Photocopies	4,700	(1,000)	-17.5%	5,700	809	1,764
Software Licences/Support	700	700	100.0%	0	0	0
Office Supplies	350	-	-	350	78	337
Tree Sculpture Brochure	0	(6,000)	-100.0%	6,000	0	0
Mileage	1,100	-	-	1,100	468	918
Workshops	3,000	-	-	3,000	2,281	2,484
Transfer to Reserve	2,000	(1,500)	-42.9%	3,500	6,500	500
	<b>319,535</b>	<b>40,893</b>	<b>14.7%</b>	<b>278,642</b>	<b>297,039</b>	<b>272,166</b>
Revenues:						
Cost Recovery	(17,354)	(17,354)	100.0%	-	-	(300)
Transfer from Reserve	(6,000)	-	-	(6,000)	(1,125)	(17,600)
	<b>(23,354)</b>	<b>(17,354)</b>	<b>289.2%</b>	<b>(6,000)</b>	<b>(1,125)</b>	<b>(17,900)</b>
<b>Net Communications:</b>	<b>\$ 296,181</b>	<b>\$ 23,539</b>	<b>8.6%</b>	<b>\$ 272,642</b>	<b>\$ 295,914</b>	<b>\$ 254,266</b>

# Human Resources

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The Town of Orangeville's Human Resources Division provides human resources and health and safety functions to the Town's 492 employees both full-time, part-time and contract within every Town department including the Orangeville Police Service.

The division provides direction and support to the departments in the following areas:

- Health and Safety
- Recruitment and Section
- Training and Development
- Compensation and Benefits
- Employment Law
- Labour Relations
- Organization Behaviour
- Attendance Management
- Performance Management

The Human Resources Division reports to the Clerk.

## **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.

## **2015 Direction and Priorities**

Key initiatives for the coming year will include the following:

- Development of a corporate orientation program
- Collective agreement negotiations with the Fire Association and the Police Association – Civil contract.
- Management Training
- Review the recruitment and selection procedures and update screening processes

# Human Resources

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Expenses:						
Compensation	\$ 317,119	\$ 11,999	3.9%	\$ 305,120	\$ 262,791	\$ 262,242
Employment Agencies	-	-	-	-	15,194	8,814
Memberships	3,000	(6,050)	-66.9%	9,050	8,718	8,029
Advertising	3,000	(2,000)	-40.0%	5,000	610	3,221
Telephone	1,600	-	-	1,600	1,581	1,386
Office Equipment	700	-	-	700	79	603
Safety Equipment / Clothing	750	(100)	-11.8%	850	430	525
IT Supplies	6,000	(1,200)	-16.7%	7,200	4,990	6,226
Office Supplies	1,700	(100)	-5.6%	1,800	1,891	529
Postage / Courier	950	-	-	950	919	846
Printing / Photocopy Costs	2,000	-	-	2,000	1,863	1,978
Consulting Fees	5,000	-	-	5,000	-	-
Professional Fees Legal	21,000	(1,000)	-4.5%	22,000	38,689	5,818
Service Agreement	100	-	-	100	-	-
Conferences	2,000	-	-	2,000	582	1,886
Mileage	800	-	-	800	968	657
Salary Review	22,500	-	-	22,500	-	-
Staff Recognition Events	18,000	(100)	-0.6%	18,100	18,197	14,418
Corporate Training	17,000	(500)	-2.9%	17,500	11,729	13,879
Workshops	14,000	(500)	-3.4%	14,500	7,543	8,206
	<b>437,219</b>	449	0.1%	436,770	376,776	339,263

# Human Resources

	<b>2015 Budget</b>	<b>Change over 2014</b>		<b>2014 Budget</b>	<b>2014 Est. Actual</b>	<b>2013 Actual</b>
		<b>Dollars</b>	<b>Percent</b>			
Revenues:						
Transfer from Reserve	-	10,000	-100.0%	(10,000)	(10,000)	(10,000)
	-	10,000	-100.0%	(10,000)	(16,733)	(10,000)
<b>Net Human Resources:</b>	<b>\$ 437,219</b>	<b>\$ 10,449</b>	<b>2.4%</b>	<b>\$ 426,770</b>	<b>\$ 360,043</b>	<b>\$ 329,263</b>

# Corporate Allocations

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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.

## 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, and under deductible claims). Insurance coverage premiums are charged to departments.
- Legal, auditing and other professional services.
- Service charges relating to banking and payroll administration.
- Funding for special initiatives as approved by Council including a Parking Study and Asbestos Review.
- Tax write-offs and roll adjustments 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.
- Continued commitment to the community infrastructure reserve.
- Capital projects funding from operating of approximately \$1,285,822.
- Total debt principal and interest payment of approximately \$2,479,491. Of this amount approximately \$816,300 is recovered from Development Charges, BIA Contributions and Water/Wastewater contributions.

## Corporate Revenues

### Tax Levy

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

### Interest on Taxes

This source of revenue is a result of 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 applies to amounts overdue monthly.

**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 2015 budget reflects the actual assessment values provided by the Municipal Property Assessment Corporation for 2014.

**Interest on Investments**

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

**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.

**Key Performance Indicator**

Government today is very complex, so it is important that elected officials and public servants inform taxpayers what the government plans to achieve, what it is actually accomplishing and what public services cost. With this information, taxpayers can make informed decisions about the level of services they desire. This notion of accountability is fundamental to our form of government.

Measuring performance and setting targets effectively establishes an understanding between municipal staff and council. The result is a shared accountability framework between staff and council, which benefits everyone. Performance measurement demonstrates to taxpayers how they are being served and the value they are receiving for their tax dollars. The KPI listed below aligns with the Town’s corporate strategic priority: Preserving Orangeville’s Quality of Life and its goal to meet the needs of present and future residents and businesses through prudent financial management.

Performance Indicator	2011	2012	2013	2014 Est.
Operating costs as a percent of total municipal operating costs <sup>1</sup>	8.94%	7.85%	7.65%	8.94%

<sup>1</sup> Operating costs were lower in 2012 and 2013 due to vacancies in corporate positions.

# Corporate Allocations

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Retiree and Salary Continuance	<b>\$ 200,000</b>	(\$45,000)	-18.4%	\$ 245,000	\$ 105,875	\$ 200,242
Insurance Administration	<b>82,553</b>	32,553	65.1%	50,000	100,284	65,157
Insurance Deductible	<b>40,000</b>	40,000	100.0%	-	-	-
Special Initiatives	<b>70,000</b>	27,500	64.7%	42,500	26,258	45,386
Bank Service Charges	<b>37,100</b>	-	-	37,100	23,435	25,560
Capital Financing	<b>1,663,191</b>	692,471	71.3%	970,720	1,167,217	252,705
Debt Charges Recoverable	<b>816,300</b>	(81,050)	-9.0%	897,350	849,556	391,815
Corporate Contingency	<b>25,000</b>	-	-	25,000	25,467	-
Electric Safety Authority Fees	<b>16,000</b>	-	-	16,000	18,061	14,902
Payroll Charges	<b>43,000</b>	(5,319)	-11.0%	48,319	32,655	39,629
Tax write-offs allowable	<b>300,000</b>	-	-	300,000	384,759	984,850
Community Grants	<b>29,000</b>	-	-	29,000	26,500	37,418
Charity Rebates	<b>33,600</b>	600	1.8%	33,000	25,783	32,791
Vicki Barron Lakeside Trail	<b>8,000</b>	-	-	8,000	8,000	8,000
Friends of Island Lake Trail	<b>25,000</b>	-	-	25,000	25,000	25,000
WSIB Schedule II	<b>20,000</b>	(17,500)	-46.7%	37,500	1,736	14,068
Credit Valley Conservation Levy	<b>126,418</b>	5,147	4.2%	121,271	119,916	116,526
Professional Fees Audit	<b>60,000</b>	-	-	60,000	65,258	53,933
Professional Fees Legal	<b>160,000</b>	60,000	60.0%	100,000	314,926	238,644
Transfer to Capital	<b>1,285,822</b>	25,959	2.1%	1,259,863	1,259,863	1,190,204
Operating Impact of Capital	<b>19,000</b>	19,000	100.0%	-	-	-
Transfer to Infrastructure Reserve	<b>1,263,255</b>	66,140	5.5%	1,197,115	1,223,439	2,020,615
	<b>6,323,239</b>	820,501	14.9%	5,502,738	5,803,989	5,757,444

# Corporate Allocations

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Revenues:						
Tax Levy - Town	<b>(29,862,343)</b>	(1,814,148)	6.5%	(28,048,195)	(28,048,195)	(26,402,965)
Supplementary Taxes	<b>(381,029)</b>	(20,000)	5.5%	(361,029)	(561,987)	(632,704)
Debt Charges Recoverable	<b>(816,299)</b>	381,051	-31.8%	(1,197,350)	(849,557)	(391,815)
Payment-in-lieu of Taxes	<b>(179,673)</b>	(8,008)	4.7%	(171,665)	(179,724)	(185,848)
Investment Income	<b>(12,000)</b>	20,000	-62.5%	(32,000)	(14,503)	(10,465)
Admin Overhead Recovery	<b>(486,540)</b>	-	-	(486,540)	(504,040)	(558,699)
P.O.A. Fines Recovered	<b>(180,000)</b>	-	-	(180,000)	(162,416)	(385,886)
Other Revenues	<b>(10,000)</b>	10,000	-50.0%	(20,000)	(3,462)	(34,494)
Penalties & Interest	<b>(533,000)</b>	(8,000)	1.5%	(525,000)	(665,007)	(474,633)
Hydro Dividends	<b>(242,250)</b>	157,750	-39.4%	(400,000)	(400,487)	(707,521)
Property Sales	<b>(30,000)</b>	-	-	(30,000)	-	-
Provincial Grant	-	3,000	-100.0%	(3,000)	-	-
Transfer from Reserve	<b>(20,000)</b>	154,900	-88.6%	(174,900)	(139,136)	(31,568)
	<b>(32,753,134)</b>	(1,123,455)	3.6%	(31,629,679)	(31,531,888)	(29,816,598)
<b>Development Charge By-Law Update</b>						
Expenses:						
Professional Fees	-	(20,000)	-100.0%	20,000	26,547	13,752
Revenues:						
Transfer from Reserve	-	20,000	-100.0%	(20,000)	(26,547)	(5,000)
<b>Sub-Total DC By-Law:</b>	-	-	-	-	-	<b>8,752</b>
<b>Net Corporate:</b>	<b>(\$26,429,894)</b>	<b>(\$302,953)</b>	<b>1.2%</b>	<b>(\$26,126,941)</b>	<b>(\$25,727,899)</b>	<b>(\$24,050,402)</b>

# Treasury

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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.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Support the implementation of Phase 1 of the Asset Management Plan and extend the plan to Phase 2: All assets additional to public works
- From the Asset Management Plan, develop a five and ten year capital plan
- Formalize and integrate a Risk Management Policy for the town
- Review procurement process and update the Town's Procurement Policy
- Review systems for payroll and electronic purchase orders

### 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.

**Key Performance Indicator**

Municipal decision-makers want to be efficient and deliver value for local services. No single measure can fully represent every activity associated with each of the service areas, however, within governance and corporate management an objective of efficiency is considered appropriate by the Province.

The KPI listed below aligns with the Town's corporate strategic priority: Preserving Orangeville's Quality of Life and its goal to meet the needs of present and future residents and businesses through prudent financial management.

	2012	2013	2014 Estimate
Total levy collections as a percent of total levies billed	94.29%	93.87%	94.34%

# Treasury

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 909,981	\$ 13,797	1.5%	\$ 896,184	\$ 868,069	\$ 737,589
Office Supplies	9,000	(564)	-5.9%	9,564	8,832	7,977
Telephone	1,700	-	-	1,700	1,502	1,363
Insurance	-	(5,028)	-100.0%	5,028	5,028	5,028
Printing / Photocopies	7,700	(1,300)	-14.4%	9,000	8,091	11,158
Postage / Courier	20,000	(2,100)	-9.5%	22,100	26,344	21,095
Advertising	1,000	500	100.0%	500	916	1,919
Service Agreement	2,000	-	-	2,000	979	628
Software Licences/Support	41,500	-	-	41,500	36,997	54,928
Office Equipment	3,500	-	-	3,500	759	2,222
Garbage Tag Expense	4,000	-	-	4,000	12,909	5,000
Memberships	3,000	200	7.1%	2,800	2,770	2,909
Workshops	10,000	-	-	10,000	7,172	3,625
Conferences	4,000	-	-	4,000	3,017	3,695
Actuarial Review	5,000	-	-	5,000	3,051	5,037
Energy Management Tool	-	(2,280)	-100.0%	2,280	1,856	2,300
Mun Comparison Study	2,200	2,200	100.0%	-	2,137	2,137
Reserve Budget Software	15,000	15,000	100.0%	-	-	-
Mileage	600	100	20.0%	500	1,221	325
	<b>1,040,181</b>	20,525	2.0%	1,019,656	991,649	868,935

# Treasury

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Revenues:						
Cost Recovery - Internal	(103,000)	(10,450)	11.3%	(92,550)	(92,700)	(105,692)
Tax Certificates	(31,000)	(14,000)	82.4%	(17,000)	(20,750)	(35,700)
Processing Fee Revenue	(62,000)	(6,800)	12.3%	(55,200)	(61,847)	(55,433)
Finance Charges	(4,500)	(4,500)	100.0%	-	(460)	-
Refund Fee	(300)	-	-	(300)	(200)	(575)
Returned Cheque Fee	(2,500)	(200)	8.7%	(2,300)	(3,025)	(2,865)
Transfer from Reserve	-	20,000	-100.0%	(20,000)	-	-
Tax Confirmation Letter Fees	(1,700)	(700)	70.0%	(1,000)	(2,160)	(1,635)
Miscellaneous Sales	(7,500)	3,000	-28.6%	(10,500)	(6,701)	(7,091)
	<b>(212,500)</b>	<b>(13,650)</b>	<b>6.9%</b>	<b>(198,850)</b>	<b>(187,844)</b>	<b>(208,991)</b>
<b>Net Treasury:</b>	<b>\$ 827,681</b>	<b>\$ 6,875</b>	<b>0.8%</b>	<b>\$ 820,806</b>	<b>\$ 803,806</b>	<b>\$ 659,944</b>

# Information Technology

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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.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Implementation of diverse internet connectivity and redundant services
- Work with departments on an overall software strategy that all departments can leverage
- Completion of the new 911 dispatch services at Orangeville Police Services
- Work with planning to launch new Geospatial Information System (GIS)
- Continue to roll additional training on software platforms used in the organization

### 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

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
Expenses:						
Compensation	\$ 436,142	\$ 7,282	1.7%	\$ 428,860	\$ 434,299	\$ 416,210
Office Supplies	472	-	-	472	20	-
Cellular	6,720	6,720	100.0%	-	-	-
Internet	29,332	29,332	100.0%	-	-	-
Telephone	3,234	(26,476)	-89.1%	29,710	26,708	40,022
Data Lines	15,200	-	-	15,200	14,590	13,674
Printing / Photocopies	3,030	2,715	861.9%	315	1,548	10
Postage / Courier	350	-	-	350	-	-
Equipment Rentals	1,500	300	25.0%	1,200	1,220	16,083
IT Supplies	98,100	10,155	11.5%	87,945	108,428	92,533
Office Equipment	300	-	-	300	673	427
Consulting Fees	25,000	-	-	25,000	37,383	17,517
Memberships	1,500	-	-	1,500	2,851	2,167
Workshops	10,500	-	-	10,500	7,703	2,429
Mileage	6,500	1,785	37.9%	4,715	7,104	3,254
Lease Equipment	95,700	1,176	1.2%	94,524	101,466	92,851
	<b>733,580</b>	<b>32,989</b>	<b>4.7%</b>	<b>700,591</b>	<b>743,993</b>	<b>697,177</b>
Revenues:						
Internal Recovery	(197,000)	(30,000)	18.0%	(167,000)	(168,360)	(167,000)
<b>Net Information Technol</b>	<b>\$ 536,580</b>	<b>\$ 2,989</b>	<b>0.6%</b>	<b>\$ 533,591</b>	<b>\$ 575,633</b>	<b>\$ 530,177</b>

# Planning and Innovation

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The Planning and Innovation 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.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Undertake the Town's Official Plan five year review, in the context of the new Provincial Policy Statement (2014) and County of Dufferin Official Plan (2014)
- Implementation of Geographic Information System in conjunction with other Town departments
- Review the role, function and disposition of the former Humber Lands
- Address the development of remaining greenfield lands and intensification opportunities in the face of limited servicing capacities
- Address issues of active transportation, marijuana manufacturing and ensure up to date provisions in policy documents
- Update, refine and revise Urban Design Guidelines
- 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 trends in making the Town a more livable, complete and sustainable community.

# Planning & Innovation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 454,089	\$ 41,703	10.1%	\$ 412,386	\$ 384,135	\$ 356,854
Office Supplies	2,500	(1,500)	-37.5%	4,000	1,453	1,450
Telephone	1,000	200	25.0%	800	773	563
Printing/Photocopies	1,500	-	-	1,500	587	2,326
Postage/Courier	1,800	100	5.9%	1,700	1,928	1,703
Advertising	3,000	(2,000)	-40.0%	5,000	2,658	1,982
Service Agreement	500	500	100.0%	-	880	1,951
IT Supplies	1,000	-	-	1,000	1,229	1,564
Office Equipment	500	500	100.0%	-	598	-
Memberships	2,500	1,000	66.7%	1,500	1,803	2,013
Workshops	4,500	400	9.8%	4,100	2,713	2,916
Mileage	1,000	-	-	1,000	1,136	1,165
Façade Grant	-	(30,000)	-100.0%	30,000	22,031	29,963
Professional Fees	-	-	-	-	1,529	-
GIS Training	-	(20,000)	-100.0%	20,000	-	-
Transfer to Reserve	-	-	-	-	20,000	-
Official Plan Review	64,000	64,000	100.0%	-	-	-
	<b>537,889</b>	<b>54,903</b>	<b>11.4%</b>	<b>482,986</b>	<b>444,983</b>	<b>404,450</b>

# Planning & Innovation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Revenues:						
Application Fees	(100,000)	-	-	(100,000)	(101,515)	(49,000)
Zoning Information	(2,500)	-	-	(2,500)	(2,460)	(3,040)
Other Income	(300)	200	-40.0%	(500)	(133)	(130)
Transfer from Reserve	(64,000)	(64,000)	100.0%	-	-	-
	<b>(166,800)</b>	<b>(63,800)</b>	<b>61.9%</b>	<b>(103,000)</b>	<b>(104,108)</b>	<b>(52,170)</b>
<b>Net Planning:</b>	<b>\$ 371,089</b>	<b>(\$8,897)</b>	<b>-2.3%</b>	<b>\$ 379,986</b>	<b>\$ 340,876</b>	<b>\$ 352,280</b>

# Economic Development

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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.

## 2015 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continued implementation of Economic Development Strategy, the Tourism Development and Marketing Plan, and the Municipal Cultural Plan.
- Commence implementation of the Town of Orangeville Directional Wa-finding Plan.
- Continue to implement business and tourism related projects that will build awareness of the community as a place to do business, increase communication and involvement with existing businesses, and promote visitation to Orangeville.
- Continue promotion of Town-owned general industrial lands.
- Oversee the promotion of visitor services in collaboration with Theatre Orangeville.
- Maintain outreach and communication efforts through ongoing updates to the business and tourism websites, creation and distribution of business newsletter and utilization of social medial tools.
- 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.

## Key Performance Indicator

The economic prosperity and quality of life in the Town of Orangeville can be enhanced in part through an improved local business climate that contributes to the growth of the local economy through job creation. The KPI listed below aligns with the Town's corporate strategic priority: The Need for an Economic Development Strategy and its goal of retaining and creating jobs.

Performance Indicator	2012	2013
Total job numbers in Orangeville	12,483	12,643

Source: OMAFRA Analyst Data, EMSI 2014.1 1

# Economic Development

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Economic Development</b>						
Expenses:						
Compensation	\$ 168,835	\$ 3,306	2.0%	\$ 165,529	\$ 132,598	\$ 91,262
Office Supplies	300	-	-	300	282	265
Telephone	800	(200)	-20.0%	1,000	489	429
Printing/Photocopies	1,400	200	16.7%	1,200	1,216	1,473
Postage/Courier	100	-	-	100	5	4
Website Development	8,000	-	-	8,000	4,043	8,120
Advertising	24,000	-	-	24,000	25,383	24,075
Sign Maintenance	2,000	-	-	2,000	2,000	1,643
Service Agreement - Equipment	1,200	-	-	1,200	190	397
Memberships/Subscriptions	890	-	-	890	636	890
Workshops/Training	2,300	-	-	2,300	1,377	1,818
Mileage	1,000	-	-	1,000	1,002	204
Public Relations	800	-	-	800	737	727
Special Initiatives	-	(15,000)	-100.0%	15,000	14,422	36,257
Trade Shows	500	-	-	500	500	491
Tourism Development	18,500	-	-	18,500	17,473	16,574
Visitor Services Agreement	46,012	-	-	46,012	46,820	46,820
Promotional Materials	2,000	-	-	2,000	373	1,915
Theatre Orangeville	35,000	-	-	35,000	35,000	35,000
Credit Valley Explorer	84,000	42,000	100.0%	42,000	42,000	42,000
Transfer to Reserve	3,000	800	36.4%	2,200	-	20,740
	<b>400,637</b>	<b>31,106</b>	<b>8.4%</b>	<b>369,531</b>	<b>326,546</b>	<b>331,104</b>

# Economic Development

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Revenues:						
Cost Recovery	-	-	-	-	(8,475)	(1,960)
Provincial Grants	(4,867)	-	-	(4,867)	-	(43,799)
Event Revenue	(1,500)	(500)	50.0%	(1,000)	(4,492)	(2,148)
Transfer from Reserve	-	15,000	-100.0%	(15,000)	(15,000)	-
	<b>(6,367)</b>	<b>14,500</b>	<b>-69.5%</b>	<b>(20,867)</b>	<b>(27,967)</b>	<b>(50,907)</b>
<b>Sub-total ED:</b>	<b>394,270</b>	<b>45,606</b>	<b>13.1%</b>	<b>348,664</b>	<b>298,579</b>	<b>280,197</b>

## Small Business Enterprise Centre

### Expenses:

Compensation	232,563	34,454	17.4%	198,109	151,712	190,771
Office Supplies	1,000	-	-	1,000	704	990
Telephone	900	-	-	900	789	639
Printing / Photocopies	2,800	600	27.3%	2,200	1,004	2,715
Postage / Courier	500	-	-	500	457	401
Advertising	1,000	100	11.1%	900	900	851
IT Supplies	3,000	-	-	3,000	2,523	-
Professional Assoc Fees	2,000	-	-	2,000	1,562	1,940
Workshops	1,500	-	-	1,500	1,500	1,112
Travel Expenses	500	(100)	-16.7%	600	600	133
Special Projects	7,750	-	-	7,750	8,819	10,848
Starter Program	3,165	3,165	-	-	1,862	-
Memberships/Subscriptions	100	(100)	-50.0%	200	-	10
Transfer to Reserve	-	-	-	-	72,000	-
	<b>256,778</b>	<b>38,119</b>	<b>17.4%</b>	<b>218,659</b>	<b>244,432</b>	<b>210,410</b>

# Economic Development

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
Revenues:						
Provincial Grants	(97,042)	(17,042)	21.3%	(80,000)	(157,646)	(80,000)
Event Revenue	(8,000)	-	-	(8,000)	(7,328)	(5,503)
Partner Contributions	(42,000)	8,000	-16.0%	(50,000)	(35,397)	(48,322)
Transfer from Reserve	(34,527)	(34,527)	100.0%	-	(29,902)	-
Other Income	(500)	-	-	(500)	(23)	(48)
	<b>(182,069)</b>	<b>(43,569)</b>	<b>31.5%</b>	<b>(138,500)</b>	<b>(230,296)</b>	<b>(133,873)</b>
<b>Sub-total SBEC:</b>	<b>74,709</b>	<b>(5,450)</b>	<b>-6.8%</b>	<b>80,159</b>	<b>14,136</b>	<b>76,537</b>
<b>Net Economic Development:</b>	<b>\$ 468,979</b>	<b>\$ 40,156</b>	<b>9.4%</b>	<b>\$ 428,823</b>	<b>\$ 312,715</b>	<b>\$ 356,734</b>

# Parks and Recreation

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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.

## 2015 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 Master Plan project
- Ensure programs, facilities and parks are accessible and meet the needs of our community
- Continue to maintain all facilities and parks to maximize use and ensure safety for our patrons
- Complete capital projects for facilities and parks as approved by Council

### 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.

- Work with other Town departments to develop Energy Management and Asset Management Plans
- Continue implementation of the Emerald Ash Borer Management Plan

**Key Performance Indicators**

The KPIs listed below align with the Town’s corporate strategic priority: Preserving Orangeville’s Quality of Life and its goal to engage the community and its youth with a focus on increasing recreational opportunities and further developing the Town’s existing trail systems in addition to the development and advancement of more community-based opportunities and partnerships to benefit the municipality and its residents of all ages.

Performance Indicator	2012	2013	2014 Est.
Total Parks operating costs per person	\$ 29.56	\$ 28.55	\$ 32.24
Total Recreation operating costs per person	\$ 162.34	\$ 168.22	\$ 171.37



# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Parks &amp; Recreation Payroll</b>						
Expenses:						
Compensation	\$ 3,918,982	\$ 86,517	2.3%	\$ 3,832,465	\$ 3,517,657	\$ 3,406,905
<b>Recreation Administration</b>						
Expenses:						
Insurance	10,000	-	-	10,000	4,800	671
Office Supplies	1,400	-	-	1,400	261	95
Printing / Photocopies	700	-	-	700	32	-
Advertising	1,500	-	-	1,500	1,373	677
Postage	600	-	-	600	600	601
Public Relations / Promotions	2,000	500	33.3%	1,500	920	2,806
Meeting Expenses	2,000	-	-	2,000	965	1,016
Professional Association Fees	6,800	(500)	-6.8%	7,300	5,255	5,508
Workshops	4,000	-	-	4,000	508	3,263
Mileage	1,200	-	-	1,200	178	988
Cellular	1,200	-	-	1,200	406	712
Software Licence & Support	15,000	(7,900)	-34.5%	22,900	11,862	13,009
Transfer to Sports Event Reserve	-	-	-	-	9,000	-
Special Initiative	8,000	-	-	8,000	7,225	29,272
	<b>54,400</b>	<b>(7,900)</b>	<b>-12.7%</b>	<b>62,300</b>	<b>43,385</b>	<b>58,618</b>
Revenues:						
Cost Recovery	(10,000)	(10,000)	100.0%	-	(10,297)	(575)
Federal Grant	-	-	-	-	-	(27,100)
	<b>(10,000)</b>	<b>(10,000)</b>	<b>100.0%</b>	<b>-</b>	<b>(10,297)</b>	<b>(27,675)</b>
<b>Sub-total Rec Admin:</b>	<b>44,400</b>	<b>(17,900)</b>	<b>-28.7%</b>	<b>62,300</b>	<b>33,088</b>	<b>30,943</b>

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Diane Drive</b>						
Expenses:						
Utilities Hydro	15,000	3,000	25.0%	12,000	16,765	14,049
Cleaning Supplies	500	-	-	500	32	-
Maintenance and Repairs	2,000	(1,000)	-33.3%	3,000	1,471	2,760
Security	1,000	(500)	-33.3%	1,500	1,034	1,225
Safety Equipment/Clothing	1,000	-	-	1,000	929	361
Consulting Fees	-	(500)	-100.0%	500	-	-
Outside Services	2,500	-	-	2,500	503	626
<b>Sub-total Diane Drive:</b>	<b>22,000</b>	<b>1,000</b>	<b>4.8%</b>	<b>21,000</b>	<b>20,734</b>	<b>19,021</b>
<b>Recreation Programming</b>						
Expenses:						
Office Supplies	500	200	66.7%	300	172	203
Printing / Photocopies	250	50	25.0%	200	45	250
Advertising	3,000	-	-	3,000	1,984	1,822
Promotions	1,000	500	100.0%	500	929	266
Workshops	1,500	500	50.0%	1,000	468	1,112
Conferences	1,700	500	41.7%	1,200	-	450
Mileage	1,000	-	-	1,000	464	132
Uniforms	700	75	12.0%	625	365	128
Cellular	480	-	-	480	-	30
Materials and Supplies	7,000	1,000	16.7%	6,000	6,459	10,824
Youth Initiatives	9,000	9,000	100.0%	-	-	-
Outside Services	58,000	6,000	11.5%	52,000	80,719	62,918

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Special Initiatives	4,000	(1,000)	-20.0%	5,000	1,715	2,491
Transfer to Reserve	-	-	-	-	5,000	-
Grant Expenses - Learn to Skate	5,000	5,000	100.0%	-	-	-
Program Expense	550	-	-	550	-	-
	<b>93,680</b>	21,825	30.4%	71,855	98,320	80,627
Revenues:						
Other Grants	-	-	-	-	(5,000)	-
Program Registration	(82,500)	(12,000)	17.0%	(70,500)	(105,843)	(82,686)
Transfer from Reserve (Learn to Skate)	(5,000)	(5,000)	100.0%	-	-	-
	<b>(87,500)</b>	(17,000)	24.1%	(70,500)	(110,843)	(82,686)
<b>Sub-total Rec. Programming:</b>	<b>6,180</b>	<b>4,825</b>	<b>356.1%</b>	<b>1,355</b>	<b>(12,523)</b>	<b>(2,059)</b>
<b>Summer Camps</b>						
Expenses:						
Office Supplies	200	-	-	200	175	73
Advertising	2,800	(500)	-15.2%	3,300	1,291	3,322
Workshops	2,000	-	-	2,000	1,526	1,280
Mileage	1,000	-	-	1,000	170	770
Uniforms	6,500	400	6.6%	6,100	4,632	4,974
Cellular	1,000	-	-	1,000	1,217	946
Materials and Supplies	7,000	-	-	7,000	6,471	6,062
Outside Services	3,500	-	-	3,500	7,545	7,502
Special Initiatives	3,500	-	-	3,500	3,217	2,547
Rental - Facility	6,700	(1,000)	-13.0%	7,700	8,245	6,261

## Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Program Expense	<b>1,800</b>	300	20.0%	1,500	1,587	(2,010)
	<b>36,000</b>	(800)	-2.2%	36,800	36,076	31,727
Revenues:						
Federal Grants	-	-	-	-	(5,029)	(2,955)
Provincial Grants	<b>(2,500)</b>	-	-	(2,500)	(3,600)	(1,080)
Program Registration	<b>(165,000)</b>	6,528	-3.8%	(171,528)	(147,213)	(157,260)
User Fees	<b>(500)</b>	-	-	(500)	(12)	(30)
Product Sales	<b>(1,000)</b>	4,000	-80.0%	(5,000)	(781)	(10,244)
	<b>(169,000)</b>	10,528	-5.9%	(179,528)	(156,635)	(171,569)
<b>Sub-total Summer Camps:</b>	<b>(133,000)</b>	<b>9,728</b>	<b>-6.8%</b>	<b>(142,728)</b>	<b>(120,559)</b>	<b>(139,842)</b>

## Alder Recreation Centre

### General Facility

#### Expenses:

Insurance	<b>44,751</b>	12,751	39.8%	32,000	32,000	28,805
Office Supplies	<b>4,000</b>	-	-	4,000	3,736	3,076
Printing / Photocopies	<b>3,900</b>	(100)	-2.5%	4,000	3,633	3,624
Office Equipment Lease	<b>4,300</b>	-	-	4,300	4,684	3,323
Maintenance and Repair	<b>1,000</b>	200	25.0%	800	976	70
Office Equipment	<b>4,200</b>	3,000	250.0%	1,200	300	326
Postage / Courier	<b>200</b>	-	-	200	207	29
Advertising	<b>800</b>	(200)	-20.0%	1,000	-	176
Public Relations / Promotions	<b>1,000</b>	1,000	100.0%	-	807	-
Meeting Expenses	<b>600</b>	-	-	600	69	50

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Training Materials	1,000	-	-	1,000	-	173
Workshops	6,400	1,900	42.2%	4,500	3,693	1,056
Conferences	1,500	(500)	-25.0%	2,000	-	-
Mileage	1,500	(500)	-25.0%	2,000	1,553	1,946
Uniforms	9,700	2,700	38.6%	7,000	5,999	4,874
Telephone	4,500	(1,500)	-25.0%	6,000	4,523	3,941
Cellular	3,100	(500)	-13.9%	3,600	2,041	1,866
Radio	1,000	-	-	1,000	-	-
Internet	700	(200)	-22.2%	900	537	641
Equipment Purchases	6,500	500	8.3%	6,000	123	5,894
I.T. Supplies	500	-	-	500	2,051	-
Utility Gas	169,450	-	-	169,450	149,629	107,979
Utility Hydro	299,039	70,000	30.6%	229,039	350,995	338,414
Property Tax	28,250	(19,000)	-40.2%	47,250	53,045	51,965
Insurance Property/Boiler	24,622	513	2.1%	24,109	24,109	25,298
Plumbing	9,000	1,000	12.5%	8,000	9,896	11,710
Painting	3,000	(500)	-14.3%	3,500	1,812	2,543
Cleaning Supplies	19,000	(2,500)	-11.6%	21,500	21,074	17,631
Maintenance Supplies	8,100	(500)	-5.8%	8,600	7,157	6,790
Miscellaneous Equipment	1,282	(218)	-14.5%	1,500	685	1,218
Security	800	(100)	-11.1%	900	482	798
Waste Disposal	4,900	(500)	-9.3%	5,400	4,283	4,255
Safety Equipment/Clothing	8,500	-	-	8,500	8,909	7,086
Mat Service	4,650	500	12.0%	4,150	4,899	5,205
Outside Services	53,000	(13,731)	-20.6%	66,731	60,216	54,690

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Materials / Supplies	1,000	(500)	-33.3%	1,500	1,038	-
Equipment Supplies	2,000	500	33.3%	1,500	2,340	3,113
Equipment Rental	1,000	500	100.0%	500	2,094	62
Equipment Purchases	6,000	(2,549)	-29.8%	8,549	5,884	491
HVAC Supplies	1,000	(1,150)	-53.5%	2,150	2,637	85
HVAC Service Contracts	26,500	-	-	26,500	28,303	21,882
Equipment Service Agreement	5,000	(1,500)	-23.1%	6,500	6,466	4,879
Elevator Service Contract	5,500	-	-	5,500	5,536	3,613
Grounds Maintenance	6,200	-	-	6,200	6,231	1,297
Parking Lot Maintenance	3,600	(1,200)	-25.0%	4,800	5,311	3,164
Winter Control Services	15,000	(3,000)	-16.7%	18,000	10,747	10,863
Winter Control Materials	3,225	(1,000)	-23.7%	4,225	1,971	2,485
Transfer to Reserve	60,000	-	-	60,000	60,000	60,000
	<b>870,770</b>	43,617	5.3%	827,153	902,681	807,386
Revenues:						
Community Room Rentals	(27,000)	-	-	(27,000)	(31,594)	(33,351)
Commercial Lease Revenue	(165,200)	(19,700)	13.5%	(145,500)	(154,773)	(151,226)
Comm Lease - Operating Cost Recover	(35,000)	(10,000)	40.0%	(25,000)	(33,779)	(34,363)
Rental Agreement Revenue	(3,626)	-	-	(3,626)	(4,161)	(4,038)
Service Agreement Revenue	(1,500)	-	-	(1,500)	(1,785)	(2,269)
Advertising Revenue	(39,800)	(5,000)	14.4%	(34,800)	(38,111)	(20,420)
Facilities Costs Recovered	(9,700)	(1,000)	11.5%	(8,700)	(14,501)	(17,274)
	<b>(281,826)</b>	(35,700)	14.5%	(246,126)	(278,704)	(262,941)
<b>Sub-total Alder General:</b>	<b>588,944</b>	<b>7,917</b>	<b>1.4%</b>	<b>581,027</b>	<b>623,977</b>	<b>544,445</b>

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Ice Operations</b>						
Expenses:						
Advertising	500	-	-	500	-	-
Training Materials	250	-	-	250	-	-
Workshops / Training Courses	200	-	-	200	70	70
Plumbing	1,500	-	-	1,500	2,913	661
Maintenance Supplies	7,200	(2,000)	-21.7%	9,200	8,755	1,787
Outside Services	20,000	-	-	20,000	23,896	27,666
Equipment Supplies	8,000	(1,025)	-11.4%	9,025	14,739	3,071
Equipment Rental	1,000	(500)	-33.3%	1,500	1,048	740
Equipment Purchases	2,000	(50)	-2.4%	2,050	2,373	607
Equipment Service Agreements	36,000	(500)	-1.4%	36,500	30,190	33,505
Materials / Supplies	5,000	(1,445)	-22.4%	6,445	2,884	4,044
	<b>81,650</b>	<b>(5,520)</b>	<b>-6.3%</b>	<b>87,170</b>	<b>86,868</b>	<b>72,151</b>
Revenues:						
Hourly Rentals	(620,000)	-	-	(620,000)	(625,808)	(611,212)
Public Skating	(13,000)	2,000	-13.3%	(15,000)	(10,182)	(13,539)
Shinny	(20,000)	-	-	(20,000)	(22,783)	(20,381)
Ticket Ice	(400)	200	-33.3%	(600)	(265)	(651)
Passes	(1,000)	(1,000)	100.0%	-	(1,371)	(513)
Other Program Registration	(5,000)	-	-	(5,000)	(4,971)	(4,893)
	<b>(659,400)</b>	<b>1,200</b>	<b>-0.2%</b>	<b>(660,600)</b>	<b>(665,380)</b>	<b>(651,189)</b>
<b>Sub-total Alder Ice:</b>	<b>(577,750)</b>	<b>(4,320)</b>	<b>0.8%</b>	<b>(573,430)</b>	<b>(578,512)</b>	<b>(579,038)</b>

# Parks & Recreation

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Floor Operations</b>						
Expenses:						
Painting	350	350	100.0%	-	122	-
Building Maintenance	1,100	-	-	1,100	1,258	434
Outside Services	1,000	-	-	1,000	1,190	509
Supplies	500	(500)	-50.0%	1,000	215	-
	<b>2,950</b>	<b>(150)</b>	<b>-4.8%</b>	<b>3,100</b>	<b>2,785</b>	<b>943</b>
Revenues:						
Hourly Rentals	(25,000)	(25,000)	100.0%	-	(37,313)	(11,724)
<b>Sub-total Alder Floor:</b>	<b>(22,050)</b>	<b>(25,150)</b>	<b>-811.3%</b>	<b>3,100</b>	<b>(34,528)</b>	<b>(10,781)</b>
<b>Pool Operations</b>						
Expenses:						
Office Supplies	800	(150)	-15.8%	950	656	668
Postage / Courier	300	-	-	300	227	216
Advertising	500	-	-	500	-	89
Training Materials	1,000	(500)	-33.3%	1,500	-	193
Workshops / Training Courses	1,200	(500)	-29.4%	1,700	481	440
Conferences	1,400	-	-	1,400	636	654
Mileage	800	500	166.7%	300	527	454
Annual Uniform Allowance	2,500	1,500	150.0%	1,000	1,492	1,032
Plumbing	2,500	-	-	2,500	1,986	1,215
Painting	1,000	(300)	-23.1%	1,300	-	1,630
Cleaning Supplies	4,395	500	12.8%	3,895	3,986	4,547
Chemicals	17,200	2,000	13.2%	15,200	19,583	16,230

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Building Mtce Materials	4,000	(950)	-19.2%	4,950	1,531	541
Mat Service	850	-	-	850	832	-
Outside Services	21,300	10,000	88.5%	11,300	13,838	20,550
Equipment Supplies	3,900	-	-	3,900	5,186	3,698
Equipment Rentals	800	-	-	800	-	-
Equipment Purchases	1,500	(500)	-25.0%	2,000	4,365	534
Safety Equipment	1,500	-	-	1,500	647	2,387
HVAC Service	6,000	(1,000)	-14.3%	7,000	7,500	6,545
Materials / Supplies	2,500	(700)	-21.9%	3,200	1,491	2,475
Course Materials	15,900	-	-	15,900	15,565	17,903
Other Program Expense	3,500	-	-	3,500	2,121	2,759
	<b>95,345</b>	9,900	11.6%	<b>85,445</b>	<b>82,650</b>	<b>84,760</b>
Revenues:						
Grants	-	3,433	-100.0%	(3,433)	(4,065)	(2,785)
Hourly Rentals	(56,000)	(2,000)	3.7%	(54,000)	(66,278)	(55,489)
Public Swimming	(65,000)	1,903	-2.8%	(66,903)	(63,717)	(65,968)
Drop-In Programs	(5,000)	655	-11.6%	(5,655)	(4,583)	(5,152)
Passes	(21,000)	(1,000)	5.0%	(20,000)	(23,661)	(24,112)
Lesson Registration	(350,000)	(20,000)	6.1%	(330,000)	(358,594)	(340,370)
Life Saving Courses Registration	(44,000)	(4,000)	10.0%	(40,000)	(50,470)	(44,875)
Fitness Classes	(3,000)	(3,000)	100.0%	-	(4,036)	(151)
Course Material Revenue	(10,000)	(2,000)	25.0%	(8,000)	(13,287)	(8,720)
Product Sales	(4,500)	-	-	(4,500)	(3,148)	(5,555)
	<b>(558,500)</b>	(26,009)	4.9%	<b>(532,491)</b>	<b>(591,839)</b>	<b>(553,177)</b>
<b>Sub-total Alder Pool:</b>	<b>(463,155)</b>	<b>(16,109)</b>	<b>3.6%</b>	<b>(447,046)</b>	<b>(509,189)</b>	<b>(468,417)</b>

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Concessions</b>						
Expenses:						
Telephone	200	200	100.0%	-	141	139
Maintenance & Repairs	800	(200)	-20.0%	1,000	910	53
Outside Services	1,200	200	20.0%	1,000	1,093	986
Equipment Supplies	500	-	-	500	462	247
Equipment Purchases	1,000	-	-	1,000	954	80
Transfer to Reserve	1,913	(4,578)	-70.5%	6,491	7,529	21,425
Concession Supplies	82,500	(7,500)	-8.3%	90,000	81,486	77,604
Vending Supplies	32,000	-	-	32,000	30,466	33,188
	<b>120,113</b>	<b>(11,878)</b>	<b>-9.0%</b>	<b>131,991</b>	<b>123,041</b>	<b>133,722</b>
Revenues:						
Concession Sales	(155,000)	-	-	(155,000)	(157,696)	(154,755)
Vending Revenue	(52,000)	8,000	-13.3%	(60,000)	(47,582)	(52,783)
	<b>(207,000)</b>	<b>8,000</b>	<b>-3.7%</b>	<b>(215,000)</b>	<b>(205,278)</b>	<b>(207,538)</b>
<b>Sub-total Alder Concessions:</b>	<b>(86,887)</b>	<b>(3,878)</b>	<b>4.7%</b>	<b>(83,009)</b>	<b>(82,237)</b>	<b>(73,816)</b>
<b>Sub-total Alder Centre:</b>	<b>(560,898)</b>	<b>(41,540)</b>	<b>8.0%</b>	<b>(519,358)</b>	<b>(580,489)</b>	<b>(587,607)</b>

# Parks & Recreation

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			

## Tony Rose Memorial Centre

### General Facility

#### Expenses:

Liability Insurance	<b>23,376</b>	6,013	34.6%	17,363	17,363	11,702
Office Supplies	<b>1,000</b>	(300)	-23.1%	1,300	1,333	1,637
Printing / Photocopies	<b>700</b>	(100)	-12.5%	800	1,043	1,372
Office Equipment Lease	<b>2,000</b>	(600)	-23.1%	2,600	2,002	2,751
Maintenance and Repair	<b>200</b>	-	-	200	337	-
Office Furniture & Equipment	<b>1,000</b>	-	-	1,000	1,546	2,262
Postage / Courier	<b>250</b>	150	150.0%	100	274	7
Advertising /Promotopms	<b>1,000</b>	(500)	-33.3%	1,500	-	615
Meeting Expenses	<b>500</b>	-	-	500	-	76
Training Materials	<b>500</b>	-	-	500	67	98
Workshops / Training Courses	<b>5,000</b>	(1,800)	-26.5%	6,800	4,377	2,028
Mileage	<b>1,500</b>	(500)	-25.0%	2,000	796	1,298
Uniforms	<b>7,700</b>	2,000	35.1%	5,700	4,690	4,398
Telephone	<b>2,000</b>	(500)	-20.0%	2,500	2,762	2,765
Cellular	<b>1,600</b>	-	-	1,600	1,657	1,478
Radio	<b>1,000</b>	-	-	1,000	71	-
Internet	<b>500</b>	(100)	-16.7%	600	581	323
Equipment Purchases	<b>3,200</b>	-	-	3,200	5,837	560
IT Supplies	<b>500</b>	-	-	500	1,750	-
Utilities - Gas	<b>67,075</b>	-	-	67,075	58,867	48,994
Utilities - Hydro	<b>124,407</b>	-	-	124,407	139,764	136,704
Property / Boiler Insurance	<b>10,560</b>	220	2.1%	10,340	10,340	10,842

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Plumbing	3,500	(600)	-14.6%	4,100	3,959	5,759
Painting	2,500	(500)	-16.7%	3,000	2,129	2,331
Cleaning Supplies	11,000	(5,150)	-31.9%	16,150	11,286	10,133
Building Maintenance Materials	5,600	(2,000)	-26.3%	7,600	9,517	10,950
Miscellaneous Equipment	1,000	(500)	-33.3%	1,500	655	616
Security	600	100	20.0%	500	482	663
Waste Disposal	5,000	(200)	-3.8%	5,200	4,455	4,671
Safety Equipment / Clothing	7,000	(2,250)	-24.3%	9,250	6,192	7,390
Mat Service	1,500	-	-	1,500	1,588	1,283
Outside Services	30,000	(9,700)	-24.4%	39,700	37,902	30,113
Materials / Supplies	1,000	(500)	-33.3%	1,500	-	-
Equipment Repair Supplies	3,000	1,000	50.0%	2,000	1,986	2,802
Equipment Rental	1,000	(500)	-33.3%	1,500	610	576
Equipment Purchases	4,500	(668)	-12.9%	5,168	4,710	4,868
HVAC Supplies	3,800	(200)	-5.0%	4,000	569	778
HVAC Service Contracts	8,000	(2,000)	-20.0%	10,000	6,803	8,537
Equipment Service Contracts	-	(1,100)	-100.0%	1,100	2,996	315
Elevator Service Contract	4,725	-	-	4,725	3,434	3,751
Grounds Maintenance	2,600	(500)	-16.1%	3,100	2,218	754
Parking Lot Maintenance	3,500	(800)	-18.6%	4,300	6,277	1,356
Winter Control Services	13,500	(1,000)	-6.9%	14,500	10,044	10,160
Winter Control Materials	2,700	-	-	2,700	1,714	4,071
Transfer to Reserve	10,000	-	-	10,000	10,000	10,000
	<b>381,593</b>	<b>(23,085)</b>	<b>-5.7%</b>	<b>404,678</b>	<b>384,984</b>	<b>351,787</b>

# Parks & Recreation

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Revenues:						
Community Room Rentals	(24,000)	10,000	-29.4%	(34,000)	(23,181)	(18,869)
Service Agreement Revenue	(1,000)	-	-	(1,000)	(1,238)	(1,328)
Advertising Revenue	(23,000)	-	-	(23,000)	(19,479)	(12,195)
	<b>(48,000)</b>	10,000	-17.2%	<b>(58,000)</b>	<b>(43,898)</b>	<b>(33,191)</b>
<b>Sub-total Tony Rose General:</b>	<b>333,593</b>	<b>(13,085)</b>	<b>-3.8%</b>	<b>346,678</b>	<b>341,086</b>	<b>318,596</b>
<b>Ice Operations</b>						
Expenses:						
Plumbing	250	(750)	-75.0%	1,000	444	-
Maintenance Supplies	3,500	(800)	-18.6%	4,300	1,003	2,418
Outside Services	10,000	(3,665)	-26.8%	13,665	13,795	10,403
Equipment Supplies	6,360	(3,265)	-33.9%	9,625	6,407	3,193
Equipment Rental	500	(400)	-44.4%	900	-	301
Equipment Purchases	2,800	-	-	2,800	1,403	1,041
Equipment Service Contracts	32,650	650	2.0%	32,000	20,044	31,427
Materials / Supplies	4,000	(1,725)	-30.1%	5,725	3,094	4,076
	<b>60,060</b>	<b>(9,955)</b>	<b>-14.2%</b>	<b>70,015</b>	<b>46,190</b>	<b>52,859</b>
Revenues:						
Ice Rentals	(485,000)	10,000	-2.0%	(495,000)	(452,427)	(469,176)
Public Skating	(7,000)	(1,000)	16.7%	(6,000)	(11,666)	(8,738)
Shinny	(1,500)	(500)	50.0%	(1,000)	(1,146)	(554)

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Ticket Ice	(500)	250	-33.3%	(750)	(398)	(749)
Passes	(250)	(100)	66.7%	(150)	(499)	(305)
	<b>(494,250)</b>	8,650	-1.7%	(502,900)	(466,136)	(479,522)
<b>Sub-total Tony Rose Ice:</b>	<b>(434,190)</b>	<b>(1,305)</b>	<b>0.3%</b>	<b>(432,885)</b>	<b>(419,946)</b>	<b>(426,663)</b>
<b>Floor Operations</b>						
Expenses:						
Plumbing	500	-	-	500	81	-
Painting	500	-	-	500	292	-
Maintenance and Repairs	1,400	-	-	1,400	663	1,374
Outside Services	1,500	-	-	1,500	1,646	1,781
Materials / Supplies	900	-	-	900	-	-
	<b>4,800</b>	-	-	4,800	2,682	3,155
Revenues:						
Hourly Rentals	(38,000)	10,000	-20.8%	(48,000)	(23,240)	(47,404)
<b>Sub-total Tony Rose Floor:</b>	<b>(33,200)</b>	<b>10,000</b>	<b>-23.1%</b>	<b>(43,200)</b>	<b>(20,558)</b>	<b>(44,249)</b>
<b>Pool Operations</b>						
Expenses:						
Office Supplies / Postage	600	(100)	-14.3%	700	550	693
Advertising	200	-	-	200	-	83
Training Materials	500	-	-	500	76	55
Workshops	800	(200)	-20.0%	1,000	609	195
Conferences	1,200	(200)	-14.3%	1,400	587	800

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Mileage	700	200	40.0%	500	264	687
Annual Uniform Allowance	1,500	1,000	200.0%	500	735	490
Plumbing	1,000	-	-	1,000	604	3,063
Painting	1,200	-	-	1,200	44	4,427
Cleaning Supplies	3,000	(1,500)	-33.3%	4,500	1,989	2,431
Chemicals	5,000	(9)	-0.2%	5,009	5,461	3,145
Building Maintenance Supplies	2,500	(300)	-10.7%	2,800	572	1,315
Mat Service	2,550	(300)	-10.5%	2,850	2,872	2,179
Outside Services	10,650	(2,000)	-15.8%	12,650	8,774	17,912
Equipment Supplies	3,000	(1,100)	-26.8%	4,100	1,828	1,782
Equipment Rentals	500	-	-	500	-	986
Equipment Purchases	1,000	-	-	1,000	89	594
Safety Equipment	1,000	100	11.1%	900	1,642	229
HVAC Service	1,250	(250)	-16.7%	1,500	135	1,266
Materials / Supplies	2,000	(1,400)	-41.2%	3,400	706	1,116
Course Materials	14,500	3,000	26.1%	11,500	11,567	10,805
Other Program Expense	2,000	1,500	300.0%	500	-	-
	<b>56,650</b>	<b>(1,559)</b>	<b>-2.7%</b>	<b>58,209</b>	<b>39,104</b>	<b>54,253</b>
Revenues:						
Grants	-	13,667	-100.0%	(13,667)	(1,927)	(1,284)
Hourly rentals	(35,000)	(2,000)	6.1%	(33,000)	(39,619)	(34,913)
Public Swimming	(11,500)	376	-3.2%	(11,876)	(11,488)	(10,397)
Drop-In Programs	(1,600)	400	-20.0%	(2,000)	(1,352)	(1,585)
Passes	(19,500)	(109)	0.6%	(19,391)	(21,295)	(18,055)
Lesson Registration	(43,000)	5,500	-11.3%	(48,500)	(41,419)	(40,280)

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Life Saving Courses Registration	<b>(42,000)</b>	-	-	(42,000)	(43,236)	(43,549)
Course Material Revenue	<b>(11,000)</b>	1,000	-8.3%	(12,000)	(9,807)	(11,716)
Product Sales	<b>(500)</b>	-	-	(500)	(786)	(337)
	<b>(164,100)</b>	18,834	-10.3%	(182,934)	(170,929)	(162,116)
<b>Sub-total Tony Rose Pool:</b>	<b>(107,450)</b>	<b>17,275</b>	<b>-13.9%</b>	<b>(124,725)</b>	<b>(131,825)</b>	<b>(107,863)</b>
<b>Concessions</b>						
Expenses:						
Telephone	<b>150</b>	50	50.0%	100	130	139
Maintenance & Repairs	<b>900</b>	(100)	-10.0%	1,000	446	362
Outside Services	<b>2,000</b>	1,000	100.0%	1,000	1,712	2,497
Equipment Supplies	<b>900</b>	400	80.0%	500	72	947
Equipment Purchases	<b>600</b>	(400)	-40.0%	1,000	969	-
Transfer to Reserve	<b>1,917</b>	(9,273)	-82.9%	11,190	12,360	13,947
Concession Supplies	<b>47,000</b>	(3,000)	-6.0%	50,000	35,198	42,791
Vending Supplies	<b>27,000</b>	-	-	27,000	24,283	28,230
	<b>80,467</b>	(11,323)	-12.3%	91,790	75,170	88,913
Revenues:						
Concession Sales	<b>(67,000)</b>	5,000	-6.9%	(72,000)	(52,360)	(66,764)
Vending Revenue	<b>(72,000)</b>	5,000	-6.5%	(77,000)	(63,140)	(70,446)
	<b>(139,000)</b>	10,000	-6.7%	(149,000)	(115,500)	(137,210)
<b>Sub-total Tony Rose Concessions:</b>	<b>(58,533)</b>	<b>(1,323)</b>	<b>2.3%</b>	<b>(57,210)</b>	<b>(40,330)</b>	<b>(48,297)</b>
<b>Total Tony Rose Memorial Centre:</b>	<b>(299,780)</b>	<b>11,562</b>	<b>-3.7%</b>	<b>(311,342)</b>	<b>(271,573)</b>	<b>(308,476)</b>

# Parks & Recreation

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Parks</b>						
Expenses:						
Office Supplies	800	-	-	800	295	549
Telephone	4,500	-	-	4,500	2,709	2,904
Insurance	23,481	6,782	40.6%	16,699	16,699	5,606
Workshop/Staff Training	5,200	600	13.0%	4,600	5,978	1,562
Uniforms	5,800	-	-	5,800	4,646	5,059
Utilities Gas - Rotary Park	4,120	-	-	4,120	2,976	3,360
Park Maintenance	43,000	2,000	4.9%	41,000	40,962	33,391
Sport Field Maintenance	25,900	(1,500)	-5.5%	27,400	25,918	18,895
Park Lighting Maintenance	2,500	-	-	2,500	7,353	-
Ball Diamond Lighting - Maintenance	5,000	-	-	5,000	2,229	-
Equipment Mte. & Repairs	5,500	500	10.0%	5,000	3,818	5,523
Playground Maintenance	15,000	(2,000)	-11.8%	17,000	16,182	3,778
Skateboard Park Maintance	3,000	(500)	-14.3%	3,500	2,168	687
Maintenance & Repair	4,000	-	-	4,000	6,502	2,813
Trail way Maintenance	10,000	-	-	10,000	7,618	7,969
Utilities - Ball Diamond	9,200	1,000	12.2%	8,200	8,756	9,165
Utilities - Soccer Field	3,300	100	3.1%	3,200	3,162	3,386
Utilities - Field House	3,500	100	2.9%	3,400	3,660	3,973
Utilities - Park	8,100	1,000	14.1%	7,100	8,716	8,609
Utilities - Rotary Splash Pad	5,000	5,000	100.0%	-	141	-
Portable Washrooms	4,500	(2,000)	-30.8%	6,500	2,569	4,427
Machinery Rentals	5,000	-	-	5,000	4,663	5,574

# Parks & Recreation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Outside Services	<b>24,000</b>	(42,700)	-64.0%	66,700	60,249	23,472
Grounds Maintenance	<b>6,000</b>	-	-	6,000	789	883
Tree Removal/Replacement	<b>12,500</b>	3,000	31.6%	9,500	8,214	5,956
Park Improvements	<b>15,000</b>	-	-	15,000	13,403	10,616
Matching Grant	<b>15,000</b>	15,000	100.0%	-	-	-
Fleet Licensing	<b>1,140</b>	-	-	1,140	1,023	673
Fleet Fuel	<b>26,190</b>	(1,710)	-6.1%	27,900	31,631	30,218
Fleet Insurance	<b>14,164</b>	(2,384)	-14.4%	16,548	16,548	14,008
Fleet Leases	<b>4,000</b>	(2,000)	-33.3%	6,000	814	-
Fleet Maintenance / Parts	<b>33,705</b>	1,605	5.0%	32,100	40,968	30,016
	<b>348,100</b>	(18,107)	-4.9%	366,207	351,360	243,072
Revenues:						
Ontario Specific Grants	<b>(1,250)</b>	-	-	(1,250)	(2,400)	(2,432)
Soccer Field Lighting	<b>(2,500)</b>	-	-	(2,500)	(2,388)	(2,395)
Ball Diamond Lighting	<b>(12,000)</b>	-	-	(12,000)	(11,616)	(12,957)
Non-Resident Fees	<b>(150)</b>	-	-	(150)	(43)	(212)
Sports Field Rentals	<b>(34,000)</b>	(1,000)	3.0%	(33,000)	(34,016)	(34,084)
Batting Cage Rental	<b>(700)</b>	-	-	(700)	(459)	(219)
Soccer Field Rentals	<b>(16,000)</b>	(1,000)	6.7%	(15,000)	(16,877)	(14,815)
Miscellaneous	<b>(500)</b>	400	-	(900)	(1,130)	(533)
	<b>(67,100)</b>	(1,600)	2.4%	(65,500)	(68,929)	(67,647)
<b>Sub-total Parks:</b>	<b>281,000</b>	<b>(19,707)</b>	<b>-6.6%</b>	<b>300,707</b>	<b>282,431</b>	<b>175,425</b>
<b>Net Parks &amp; Recreation</b>	<b>\$ 3,278,884</b>	<b>\$ 34,485</b>	<b>1.1%</b>	<b>\$ 3,244,399</b>	<b>\$ 2,868,767</b>	<b>\$ 2,594,310</b>

# Building and By-Law Enforcement

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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, toilet rebate and water meter installation programs. Facilities management includes 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. Staff supports the Access Orangeville and Property Standards Committees and is the Town of Orangeville representative on the Dufferin-Caldeon POA Board.

## 2015 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 28-2013
- Parking lot restoration at 82 Broadway
- Land Management software upgrade
- Work with stakeholders in adapting the 2012 Ontario Building Code as amended
- 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 Access Orangeville 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

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
Compensation	\$ 418,253	(\$32,616)	-7.2%	\$ 450,869	\$ 412,851	\$ 448,597
Memberships	3,200	200	6.7%	3,000	3,144	3,117
Workshops	3,500	(1,500)	-30.0%	5,000	1,505	2,323
Conferences	1,000	(500)	-33.3%	1,500	-	1,367
Mileage	1,200	100	9.1%	1,100	969	1,033
Professional Fees Audit	500	500	100.0%	-	-	509
Insurance	46,429	756	1.7%	45,673	45,673	33,285
Advertising	300	-	-	300	-	-
Public Relations	800	-	-	800	23	636
Telephone	2,725	100	3.8%	2,625	1,535	2,688
Miscellaneous Equipment	2,100	(600)	-22.2%	2,700	-	1,326
Office Equipment	2,000	-	-	2,000	552	1,856
Safety Equipment / Clothing	1,700	-	-	1,700	465	392
IT Supplies	700	-	-	700	-	-
Office Supplies	2,000	(500)	-20.0%	2,500	1,933	1,749
Postage / Courier	600	(100)	-14.3%	700	17	163
Printing / Photocopy Costs	1,050	50	5.0%	1,000	1,093	561
Contracted Services	2,000	-	-	2,000	965	-
Equipment Service Agrmt	7,900	400	5.3%	7,500	7,889	3,927
Fleet Lease	8,900	-	-	8,900	8,750	8,750
Fleet Licence	270	20	8.0%	250	450	246
Fleet Fuel	3,030	30	1.0%	3,000	1,384	2,719
Fleet Insurance	5,876	1,006	20.7%	4,870	4,870	4,863
Maintenance and Repair	5,241	(5,798)	-52.5%	11,039	3,000	164

# Building

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Internal Chargeback	55,000	-	-	55,000	55,000	55,000
Transfer to Reserve	776	802	-3084.6%	(26)	7,256	15,006
	<b>577,050</b>	<b>(37,650)</b>	<b>-6.1%</b>	<b>614,700</b>	<b>559,325</b>	<b>590,276</b>
Revenues:						
Building Permits	(570,850)	34,150	-5.6%	(605,000)	(555,002)	(538,970)
Demolition Permits	(500)	-	-	(500)	-	-
Pool Enclosure Permits	(2,000)	2,000	-50.0%	(4,000)	(1,015)	(578)
Building Information	(3,000)	1,000	-25.0%	(4,000)	(2,859)	(2,298)
Miscellaneous	(700)	500	-41.7%	(1,200)	(449)	(150)
	<b>(577,050)</b>	<b>37,650</b>	<b>-6.1%</b>	<b>(614,700)</b>	<b>(559,325)</b>	<b>(590,276)</b>
<b>Net Building:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Facilities

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Administration Buildings</b>						
Expenses:						
Compensation	\$ 123,682	\$ 1,559	1.3%	\$ 122,123	\$ 122,535	\$ 118,460
Insurance	9,194	936	11.3%	8,258	8,258	5,469
Security	2,200	200	10.0%	2,000	2,044	2,135
Meeting Expense	1,000	1,000	100.0%	-	-	-
Telephone	4,030	200	5.2%	3,830	4,485	3,884
Equipment Purchases	3,000	(1,000)	-25.0%	4,000	102	3,225
Maintenance Supplies	9,380	-	-	9,380	10,113	5,710
Elevator Service Contract	10,100	-	-	10,100	11,689	14,371
Janitorial Services	43,500	4,500	11.5%	39,000	33,831	32,970
Safety Equipment & Clothing	600	600	100.0%	-	-	-
Mat Service	2,500	(500)	-16.7%	3,000	2,848	1,548
Grounds Maintenance	4,700	(1,000)	-17.5%	5,700	3,745	1,335
Maintenance and Repairs	23,000	-	-	23,000	21,838	13,388
Utilities Gas 87 Broadway	14,689	-	-	14,689	18,264	13,457
Utilities Hydro 87 Broadway	40,897	10,000	32.4%	30,897	47,803	43,886
Utilities Gas 172 Broadway	1,500	1,500	100.0%	-	1,335	-
Utilities Hydro 172 Broadway	3,780	3,780	100.0%	-	3,056	-
<b>Sub-total Admin Buildings:</b>	<b>297,752</b>	<b>21,775</b>	<b>7.9%</b>	<b>275,977</b>	<b>291,946</b>	<b>259,838</b>

# Facilities

	2015 Budget	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
		Dollars	Percent			
<b>Rail Yard and Train Station</b>						
Expenses:						
Property Taxes	245,142	(214,858)	-46.7%	460,000	447,456	339,203
Maintenance Supplies	2,000	500	33.3%	1,500	2,098	-
Contracted Services	4,000	(500)	-11.1%	4,500	-	3,798
Grounds Maintenance	5,500	-	-	5,500	9,505	10,538
Maintenance and Repairs	1,800	(1,000)	-35.7%	2,800	3,359	148
Utilities Gas	2,020	804	66.1%	1,216	1,861	1,821
Utilities Hydro	-	(507)	-100.0%	507	-	-
<b>Sub-total Rail Yard:</b>	<b>260,462</b>	<b>(215,561)</b>	<b>-45.3%</b>	<b>476,023</b>	<b>464,279</b>	<b>355,508</b>
<b>Visitor Information Centre</b>						
Expenses:						
Insurance	67	1	2.1%	66	66	64
Security	2,000	-	-	2,000	128	1,687
Telephone	1,000	(1,000)	-50.0%	2,000	-	-
Property Tax	19,000	-	-	19,000	-	-
Maintenance Supplies	3,000	-	-	3,000	2,010	2,352
Janitorial Services	9,000	(3,000)	-25.0%	12,000	15,665	13,477
Grounds Maintenance	5,500	-	-	5,500	4,033	6,660
Maintenance and Repairs	2,000	-	-	2,000	-	1,952
Utilities Gas	4,255	-	-	4,255	1,219	1,217
Utilities Hydro	4,862	-	-	4,862	1,649	701

# Facilities

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Transfer surplus to Reserve	<b>15,716</b>	15,716	100.0%	-	-	-
	<b>66,400</b>	11,717	21.4%	54,683	24,770	28,110
Revenues:						
Property Rental	<b>(56,400)</b>	35,462	-38.6%	(91,862)	(55,062)	(30,248)
Cost Recovery	<b>(10,000)</b>	(10,000)	100.0%	-	-	-
	<b>(66,400)</b>	25,462	-27.7%	(91,862)	(55,062)	(30,248)
<b>Sub-total Visitor Info Centre:</b>	<b>-</b>	<b>37,179</b>	<b>-100.0%</b>	<b>(37,179)</b>	<b>(30,292)</b>	<b>(2,138)</b>
<b>Net Facilities:</b>	<b>\$ 558,214</b>	<b>(\$ 156,607)</b>	<b>-21.9%</b>	<b>\$ 714,821</b>	<b>\$ 725,933</b>	<b>\$ 613,208</b>

# By-Law Enforcement

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Property Standards Enforcement</b>						
Expenses:						
Compensation	\$ 167,760	\$ 4,811	3.0%	\$ 162,949	\$ 160,394	\$ 157,918
Office Supplies	1,820	200	12.3%	1,620	1,847	2,054
Cellular	1,400	(200)	-12.5%	1,600	691	798
Insurance	19,898	8,990	82.4%	10,908	10,908	19,123
Advertising	400	(100)	-20.0%	500	-	-
Service Agreements	11,400	1,150	11.2%	10,250	3,869	11,400
Professional Fees Legal	3,000	(1,000)	-25.0%	4,000	4,448	2,317
Memberships / Subscriptions	810	-	-	810	509	330
Workshops	2,000	(800)	-28.6%	2,800	2,014	318
Postage	2,000	-	-	2,000	1,264	2,004
Mileage	300	300	100.0%	-	169	-
Fleet Lease	6,000	(2,342)	-28.1%	8,342	5,713	5,892
Fleet Fuel	2,000	(1,500)	-42.9%	3,500	2,509	2,000
Fleet Insurance	3,917	(810)	-17.1%	4,727	4,727	4,600
Fleet License	90	-	-	90	90	82
Fleet Maintenance	100	-	-	100	100	-
Uniforms	400	400	100.0%	-	42	-
Administrative Expense	500	(100)	-16.7%	600	96	-
Materials / Supplies	1,000	-	-	1,000	483	728
Outside Services	2,500	(500)	-16.7%	3,000	-	-
	<b>227,295</b>	<b>8,499</b>	<b>3.9%</b>	<b>218,796</b>	<b>199,874</b>	<b>209,564</b>

# By-Law Enforcement

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
Revenues:						
By-Law Fines Recovered	(11,791)	(5,000)	73.6%	(6,791)	(20,834)	(20,839)
Taxi Licenses	(22,000)	2,000	-8.3%	(24,000)	(23,090)	(23,964)
Sign Permits	(34,000)	(3,500)	11.5%	(30,500)	(46,130)	(40,297)
By-Law Costs Recovered	-	4,709	-100.0%	(4,709)	-	-
Other Income	(500)	500	-50.0%	(1,000)	-	-
	<b>(68,291)</b>	<b>(1,291)</b>	<b>1.9%</b>	<b>(67,000)</b>	<b>(90,054)</b>	<b>(85,100)</b>
<b>Sub-total Property Standards:</b>	<b>159,004</b>	<b>7,208</b>	<b>4.7%</b>	<b>151,796</b>	<b>109,820</b>	<b>124,464</b>
<b>Canine Control</b>						
Expenses:						
Professional Fees Legal	500	-	-	500	-	-
Utilities Gas	3,495	(1,000)	-22.2%	4,495	3,737	2,845
Utilities Hydro	5,539	-	-	5,539	3,911	4,449
Maintenance and Repairs	2,000	(1,000)	-33.3%	3,000	-	1,495
Outside Services - Compliance	55,747	6,500	13.2%	49,247	54,939	52,760
Outside Services - Operations	3,000	(1,022)	-25.4%	4,022	1,351	243
	<b>70,281</b>	<b>3,478</b>	<b>5.2%</b>	<b>66,803</b>	<b>63,938</b>	<b>61,792</b>
Revenues:						
Agreement Revenue	(1,450)	(50)	3.6%	(1,400)	(1,457)	(1,440)
Fines	(300)	200	-40.0%	(500)	-	(368)
	<b>(1,750)</b>	<b>150</b>	<b>-7.9%</b>	<b>(1,900)</b>	<b>(1,457)</b>	<b>(1,808)</b>
<b>Sub-total Canine Control:</b>	<b>68,531</b>	<b>3,628</b>	<b>5.6%</b>	<b>64,903</b>	<b>62,481</b>	<b>59,984</b>

# By-Law Enforcement

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
<b>Crossing Guards</b>						
Expenses:						
Compensation	<b>356,013</b>	17,493	5.2%	338,520	344,578	336,642
Telephone	<b>600</b>	-	-	600	516	512
Safety Equipment / Clothing	<b>3,250</b>	220	7.3%	3,030	3,237	3,120
Materials / Supplies	<b>1,220</b>	-	-	1,220	918	961
	<b>361,083</b>	<b>17,713</b>	<b>5.2%</b>	<b>343,370</b>	<b>349,249</b>	<b>341,235</b>
<b>Parking</b>						
Expenses:						
Compensation	<b>102,091</b>	1,583	1.6%	100,508	103,732	104,468
Internal Chargeback	<b>4,500</b>	-	-	4,500	4,500	15,000
Office Supplies	<b>300</b>	-	-	300	255	211
Uniforms	<b>300</b>	100	50.0%	200	287	-
Utilities Hydro	-	(1,823)	-100.0%	1,823	-	-
Winter Control Services	<b>3,500</b>	3,000	600.0%	500	7,387	1,977
Parking Tickets/Refunds	<b>5,000</b>	-	-	5,000	-	4,884
Processing Costs - MTO	<b>6,100</b>	1,000	19.6%	5,100	3,803	6,254
Parking Lot Maintenance	<b>3,040</b>	(1,000)	-24.8%	4,040	-	2,380
Parking Lot Lease 85 Broadway	<b>4,400</b>	1,300	41.9%	3,100	5,906	3,770
Parking Lot Lease 112 Broadway	<b>21,000</b>	(6,870)	-24.7%	27,870	27,371	23,309
PIL Armstrong/ Little York Lots	<b>2,100</b>	-	-	2,100	3,199	1,845
	<b>152,331</b>	<b>(2,710)</b>	<b>-1.7%</b>	<b>155,041</b>	<b>156,440</b>	<b>164,098</b>

# By-Law Enforcement

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Revenues:						
Transfer From Reserve	-	4,571	-100.0%	(4,571)	(4,571)	-
Parking Agreement Revenue	(9,720)	(9,720)	100.0%	-	(6,480)	-
Partner Contributions	-	17,500	-100.0%	(17,500)	(20,740)	(35,000)
Fine Revenue	(61,000)	4,000	-6.2%	(65,000)	(54,286)	(56,924)
	<b>(70,720)</b>	16,351	-18.8%	<b>(87,071)</b>	<b>(86,077)</b>	<b>(91,924)</b>
<b>Sub-total Parking:</b>	<b>81,611</b>	<b>13,641</b>	<b>20.1%</b>	<b>67,970</b>	<b>70,363</b>	<b>72,174</b>
<b>Net By-Law Enforcement:</b>	<b>\$ 670,229</b>	<b>\$ 42,190</b>	<b>6.7%</b>	<b>\$ 628,039</b>	<b>\$ 591,912</b>	<b>\$ 597,857</b>

# Fire Services

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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.

**Key Performance Indicator**

The goal of Fire Services is to protect the life and property of citizens and businesses from fire and other hazards. The three primary fire safety activities provided in communities in support of these objectives are:

- Public education and fire prevention
- Fire safety standards and enforcement
- Emergency response

The KPIs listed below align with the Town’s corporate strategic priority: Preserving Orangeville’s Quality of Life and its goal to ensure public safety within the Town.

Performance Indicator	2012	2013	2014
Total number of Emergency responses	1239	1290	1377
Total percent of Emergency responses related to Orangeville	81.76%	78.53%	79.23%
Total Fire services operating costs per \$1,000 of assessment	\$ 0.98	\$ 0.98	\$ 0.98

# Fire Services

	2015 Budget	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
		Dollars	Percent			
Expenses:						
<b>Administration</b>						
Compensation	\$ 384,407	\$ 5,534	1.5%	\$ 378,873	\$ 394,459	\$ 374,041
Office Supplies	3,100	-	-	3,100	2,015	2,856
Telephone	6,300	-	-	6,300	5,140	5,584
Insurance	42,192	19,189	83.4%	23,003	23,003	16,611
Printing/Photocopies	400	-	-	400	65	-
Postage/Courier	700	-	-	700	622	571
Advertising	2,000	-	-	2,000	815	1,381
Service Agrmnt - Equipment	-	(700)	-100.0%	700	-	257
Equipment - Lease	4,900	1,000	25.6%	3,900	4,207	5,059
Office Equipment	1,200	-	-	1,200	175	660
Memberships	2,650	400	17.8%	2,250	3,122	2,637
Workshops/Training	5,000	(1,000)	-16.7%	6,000	4,946	3,938
Mileage	1,300	(1,000)	-43.5%	2,300	152	6
Emergency Planning	2,500	-	-	2,500	1,493	1,645
Expendable Supplies	48,800	3,800	8.4%	45,000	41,840	37,451
Public Relations	3,000	500	20.0%	2,500	2,501	2,940
Central Communications	125,366	1,241	1.0%	124,125	124,125	120,510
Radio/Licence/Ins/Alarm Sys	21,000	-	-	21,000	22,525	19,139
Transfer to Reserve Equipment	35,000	17,000	94.4%	18,000	18,000	17,000
<b>Suppression FT</b>						
Compensation	1,807,412	113,137	6.7%	1,694,275	1,768,895	1,677,396
Uniforms	10,496	2,670	34.1%	7,826	5,142	6,065
Safety & Protective Clothing	14,800	-	-	14,800	13,053	15,198

# Fire Services

	2015 Budget	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
		Dollars	Percent			
Training Personnel	20,550	(1,500)	-6.8%	22,050	11,829	15,764
<b>Suppression VLT</b>						
Compensation	559,248	(1,998)	-0.4%	561,246	599,946	468,457
Uniforms	15,005	(670)	-4.3%	15,675	10,298	12,148
Insurance VLT	8,170	70	0.9%	8,100	8,163	8,360
Safety & Protective Clothing	22,200	-	-	22,200	19,579	22,796
Training Personnel	47,950	(3,500)	-6.8%	51,450	27,600	36,782
Mileage	600	-	-	600	316	248
<b>Prevention</b>						
Fire Prevention Services	11,000	-	-	11,000	9,170	9,343
Outside Services	1,000	1,000	100.0%	-	695	-
<b>Building</b>						
Insurance	1,294	27	2.2%	1,267	1,268	1,717
Utilities Gas	5,000	(1,000)	-16.7%	6,000	4,752	4,469
Utilities Hydro	9,200	1,000	12.2%	8,200	11,908	11,890
Maintenance Supplies	3,500	-	-	3,500	4,416	3,135
Maintenance & Repairs	23,000	-	-	23,000	17,307	26,158
Equipment Supplies	4,000	-	-	4,000	390	2,796
Grounds Maintenance	4,500	-	-	4,500	5,632	7,556
Janitorial Services	2,300	-	-	2,300	4,235	4,364
Fire Master Plan	-	(25,000)	-100.0%	25,000	18,072	-
<b>Fleet Operations</b>						
Fleet Fuel	20,773	(2,300)	-10.0%	23,073	23,486	20,303
Fleet Insurance	18,663	7,161	62.3%	11,502	12,225	7,727
Fleet Vehicle License	920	100	12.2%	820	900	820

# Fire Services

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Fleet Maintenance & Repairs	59,200	-	-	59,200	89,487	61,306
Fleet Leasing Charges	14,139	-	-	14,139	11,357	24,321
	<b>3,374,735</b>	135,162	4.2%	3,239,573	3,329,327	3,070,360
Revenues:						
Burning Permits	(9,000)	-	-	(9,000)	(9,077)	(8,447)
M.T.O. Call - Outs	(12,000)	-	-	(12,000)	(15,785)	(15,170)
Municipal Svc Agreements	(648,646)	(84,606)	15.0%	(564,040)	(689,244)	(607,806)
Costs Recovered Reports	(2,000)	-	-	(2,000)	(3,591)	(2,525)
Costs Recovered	(12,000)	-	-	(12,000)	(26,721)	(14,258)
Other Income	(6,500)	(2,500)	62.5%	(4,000)	(1,450)	-
	<b>(690,146)</b>	(87,106)	14.4%	(603,040)	(753,097)	(648,206)
<b>Net Fire Services:</b>	<b>\$ 2,684,589</b>	<b>\$ 48,056</b>	<b>1.8%</b>	<b>\$ 2,636,533</b>	<b>\$ 2,576,230</b>	<b>\$ 2,422,154</b>

# Public Works

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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.

## 2015 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.

### Key Performance Indicator

A municipality's transportation system affects the economic vitality and quality of life of its residents. The goal of Roads Services is to provide affordable, well-managed and safe traffic flow for pedestrians, cyclists, drivers, public transit and commercial traffic while contributing to the environment and the quality of community life.

Transportation infrastructure generally includes roads, bridges, culverts, sidewalks, traffic control systems, signage and boulevards. In addition to constructing and repairing infrastructure, roads services include clearing the transportation network of snow and debris to ensure that it is safe and convenient to use.

The KPIs listed below align with the Town's corporate strategic priority: Municipal Service Delivery and its goal to provide a transportation network for the safe and efficient movement of people and goods within and through the municipality.

Performance Indicator	2012	2013	2014 Est.
Roads operating costs per kilometer of road lane	\$15,888	\$14,084	\$16,701

# Public Works Transportation

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
<b>Transportation Administration</b>						
Expenses:						
Compensation	\$ 637,050	(\$ 75,446)	-10.6%	\$ 712,496	\$ 690,594	\$ 586,878
Office Supplies	3,000	(500)	-14.3%	3,500	2,956	2,841
Telephone	3,600	-	-	3,600	2,389	1,537
Insurance	249,059	35,998	16.9%	213,061	213,061	165,607
Printing / Photocopy	200	-	-	200	-	-
Postage / Courier	800	-	-	800	351	301
Advertising	6,500	-	-	6,500	7,637	7,534
Service Agreement	3,700	-	-	3,700	2,989	3,751
IT Supplies	3,000	500	20.0%	2,500	2,778	2,438
Office Equipment	1,500	(900)	-37.5%	2,400	598	3,361
Professional Fees	-	(20,000)	-100.0%	20,000	-	-
Study	30,000	30,000	100.0%	-	-	-
Administration Costs	13,000	(5,800)	-30.9%	18,800	12,909	15,889
Memberships / Subscriptions	3,670	-	-	3,670	3,098	2,958
Workshops / Training Courses	3,500	-	-	3,500	3,260	1,569
Conference	1,750	-	-	1,750	629	1,717
Traffic Counts	3,000	-	-	3,000	1,272	1,526
Mileage	2,600	-	-	2,600	1,001	1,141
Inside Staff Safety Allowance	1,100	1,100	100.0%	-	-	-
Transfer to Reserve	-	-	-	-	20,000	-
	<b>967,029</b>	<b>(35,048)</b>	<b>-3.5%</b>	<b>1,002,077</b>	<b>965,523</b>	<b>799,048</b>
Revenues:						
Subdivision Municipal Exp Rec	(102,000)	-	-	(102,000)	(102,000)	(102,070)
Provincial Grant Waste	(92,210)	(16,090)	21.1%	(76,120)	(297,723)	(287,555)

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Miscellaneous Revenue	(200)	-	-	(200)	-	(3,651)
Transfer from Reserve	-	22,410	-100.0%	(22,410)	-	-
	<b>(194,410)</b>	<b>6,320</b>	<b>-3.1%</b>	<b>(200,730)</b>	<b>(399,723)</b>	<b>(393,276)</b>
<b>Sub-total Administration:</b>	<b>772,620</b>	<b>(28,727)</b>	<b>-3.6%</b>	<b>801,347</b>	<b>565,800</b>	<b>405,772</b>
<b>Operations Centre</b>						
Expenses:						
Office Supplies	3,500	500	16.7%	3,000	3,289	4,240
Telephone	2,000	(400)	-16.7%	2,400	1,216	1,848
Printing / Photocopy	4,100	(400)	-8.9%	4,500	4,651	5,280
IT Supplies	1,000	-	-	1,000	-	-
Utilities Gas	12,000	500	4.3%	11,500	13,374	11,065
Utilities Hydro	24,000	4,000	20.0%	20,000	26,864	25,834
Maintenance Supplies	1,000	-	-	1,000	1,645	711
Maintenance and Repair	67,200	21,900	48.3%	45,300	52,775	43,148
Outside Services	13,000	2,820	27.7%	10,180	12,257	11,404
Equipment	28,000	-	-	28,000	26,208	26,681
	<b>155,800</b>	<b>28,920</b>	<b>22.8%</b>	<b>126,880</b>	<b>142,279</b>	<b>130,211</b>
Revenues:						
Internal Recoveries	(100,000)	-	-	(100,000)	(100,000)	(100,000)
Miscellaneous Revenue	(3,120)	-	-	(3,120)	(3,120)	(3,120)
	<b>(103,120)</b>	<b>-</b>	<b>-</b>	<b>(103,120)</b>	<b>(103,120)</b>	<b>(103,120)</b>
<b>Sub-total Operations Centre:</b>	<b>52,680</b>	<b>28,920</b>	<b>121.7%</b>	<b>23,760</b>	<b>39,159</b>	<b>27,091</b>

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Roadways</b>						
Expenses:						
Roadway Administration						
Compensation	<b>173,347</b>	3,940	2.3%	169,407	258,283	195,433
Training						
Compensation	<b>21,669</b>	493	2.3%	21,176	-	6,603
Workshops / Training	<b>11,000</b>	-	-	11,000	6,204	9,006
Mileage	<b>500</b>	-	-	500	58	81
Bridges and Culverts						
Materials / Supplies	<b>1,000</b>	-	-	1,000	8,005	43
Outside Services	<b>55,000</b>	-	-	55,000	35,399	13,950
Ditching						
Materials / Supplies	<b>1,500</b>	-	-	1,500	1,002	-
Outside Services	<b>12,500</b>	(2,500)	-16.7%	15,000	9,143	-
Catch Basin, Curb, Storm Sewer						
Materials / Supplies	<b>35,000</b>	5,000	16.7%	30,000	56,591	26,719
Outside Services	<b>245,700</b>	26,400	12.0%	219,300	242,697	255,734
Sweeping, Flushing, Cleaning						
Materials / Supplies	<b>200</b>	-	-	200	-	-
Outside Services	<b>50,800</b>	-	-	50,800	40,719	30,819
Shoulder Maintenance						
Materials / Supplies	<b>1,000</b>	-	-	1,000	-	-
Outside Services	<b>6,375</b>	-	-	6,375	5,426	1,175
Resurfacing and Patching						
Materials / Supplies	<b>5,000</b>	-	-	5,000	9,746	3,768
Outside Services	<b>146,000</b>	4,150	2.9%	141,850	131,649	180,010

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Winter Control						
Compensation	<b>244,297</b>	11,360	4.9%	232,937	181,999	182,647
Transfer to WC Reserve	-	-	-	-	-	68,076
Snow Plowing						
Outside Services	<b>80,000</b>	(27,880)	-25.8%	107,880	71,337	79,027
Snow Removal						
Outside Services	<b>236,000</b>	27,380	13.1%	208,620	680,110	210,640
Sanding and Salting						
Materials / Supplies	<b>310,000</b>	(3,505)	-1.1%	313,505	404,596	256,696
Outside Services	<b>15,000</b>	(11,800)	-44.0%	26,800	20,099	9,819
Winter Standby						
Outside Services	<b>50,000</b>	-	-	50,000	49,612	47,974
	<b>1,701,887</b>	33,037	2.0%	1,668,850	2,212,675	1,578,220
Revenues:						
Transfer from WC Reserve	-	-	-	-	(126,293)	-
Provincial Grant	-	-	-	-	(1,200)	-
Costs Recovered	<b>(13,000)</b>	-	-	(13,000)	(57,201)	(8,225)
Other Income	<b>(500)</b>	-	-	(500)	(2,531)	(6,886)
	<b>(13,500)</b>	-	-	(13,500)	(187,225)	(15,111)
<b>Sub-total Roadways:</b>	<b>1,688,387</b>	<b>33,037</b>	<b>2.0%</b>	<b>1,655,350</b>	<b>2,025,450</b>	<b>1,563,109</b>
<b>Roadsides</b>						
Expenses:						
Administration						
Compensation	<b>205,670</b>	4,497	2.2%	201,173	252,410	283,969

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Safety Devices/Signs/Railroad Crossing Maintenance						
Traffic Signal Energy	7,000	(500)	-6.7%	7,500	6,690	6,397
Traffic Signal Repairs	88,000	-	-	88,000	90,655	57,699
Materials / Supplies	19,500	-	-	19,500	14,262	19,658
Outside Services	68,000	(21,500)	-24.0%	89,500	97,963	55,159
Railway Crossing Maintenance	21,600	2,500	13.1%	19,100	19,289	20,324
Overhead						
Compensation	173,518	3,626	2.1%	169,892	171,989	136,484
Miscellaneous						
Cellular	4,150	-	-	4,150	3,707	3,848
Professional Fees (Engineer)	4,200	-	-	4,200	122	-
Uniforms	10,200	(669)	-6.2%	10,869	7,377	8,972
Materials / Supplies	10,000	(1,000)	-9.1%	11,000	10,214	7,041
Outside Services	18,000	-	-	18,000	18,113	38,419
Central Communications	7,150	254	3.7%	6,896	6,927	6,695
Radio Communications/Licence/Pa	2,000	-	-	2,000	1,183	1,775
Small equipment and tools	2,000	-	-	2,000	1,779	1,315
Median Maintenance						
Utilities Gas	2,000	(229)	-10.3%	2,229	1,420	1,898
Materials / Supplies	1,300	(1,000)	-43.5%	2,300	14,626	17
Outside Services	16,100	(3,000)	-15.7%	19,100	31,664	15,328
S.W.M Pond & Boulevard Maintenance						
Materials / Supplies	500	-	-	500	-	142
Outside Services	88,750	1,300	1.5%	87,450	48,274	49,555
Fertilizer / Weed Control	6,000	-	-	6,000	-	8,395
Tree Maintenance						
Materials / Supplies	500	-	-	500	389	1,700
Outside Services	140,000	(10,000)	-6.7%	150,000	175,703	153,297

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Tree Planting	20,000	(10,000)	-33.3%	30,000	28,625	18,075
Tree Carving Maintenance	3,000	(3,500)	-53.8%	6,500	3,408	852
Emeral Ash Borer Management	65,750	21,875	49.9%	43,875	61,566	-
Debris & Litter Pick-Up						
Compensation	27,203	734	2.8%	26,469	12,962	12,629
Outside Services	23,300	-	-	23,300	24,366	20,814
Sidewalks - Winter Control						
Compensation	111,843	5,962	5.6%	105,881	149,706	125,037
Materials / Supplies	30,000	15,000	100.0%	15,000	44,149	110,951
Outside Services	190,000	8,500	4.7%	181,500	242,628	218,814
Sidewalk Equipment Standby	56,000	-	-	56,000	56,809	43,012
Sidewalks						
Materials / Supplies	2,000	(2,500)	-55.6%	4,500	359	2,009
Outside Services	143,600	1,200	0.8%	142,400	173,323	149,482
Street Name Signs						
Materials / Supplies	5,700	-	-	5,700	2,575	4,343
Street Lighting						
Energy Charge	255,000	5,000	2.0%	250,000	256,918	249,277
Maintenance Orangeville Hydro	70,000	-	-	70,000	70,222	66,319
Maintenance Outside Service	2,500	-	-	2,500	356	-
	<b>1,902,034</b>	<b>16,550</b>	<b>0.9%</b>	<b>1,885,484</b>	<b>2,102,728</b>	<b>1,899,701</b>
Revenues:						
Provincial Grant	-	-	-	-	(1,200)	-
Other Income	(50,503)	(728)	1.5%	(49,775)	(45,124)	(31,494)
	<b>(50,503)</b>	<b>(728)</b>	<b>1.5%</b>	<b>(49,775)</b>	<b>(46,324)</b>	<b>(31,494)</b>
<b>Sub-total Roadside Maint:</b>	<b>1,851,532</b>	<b>15,823</b>	<b>0.9%</b>	<b>1,835,709</b>	<b>2,056,404</b>	<b>1,868,207</b>

# Public Works Transportation

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Fleet Operations</b>						
Expenses:						
Compensation	<b>87,138</b>	2,434	2.9%	84,704	51,811	58,868
Fleet Insurance	<b>32,138</b>	(170)	-0.5%	32,308	32,775	23,632
Fleet Licence	<b>7,150</b>	867	13.8%	6,283	7,134	5,377
Fleet Fuel	<b>92,330</b>	14,215	18.2%	78,115	111,816	111,883
Fleet Maintenance	<b>154,000</b>	16,900	12.3%	137,100	241,704	152,078
Fleet Leases	<b>72,740</b>	9,052	14.2%	63,688	43,044	46,504
	<b>445,496</b>	<b>43,298</b>	<b>10.8%</b>	<b>402,198</b>	<b>489,446</b>	<b>402,287</b>
<b>Municipal Transit</b>						
Expenses:						
Compensation	<b>35,079</b>	(3,321)	-8.6%	38,400	49,278	22,801
Office Supplies	<b>400</b>	-	-	400	49	62
Printing / Photocopy	<b>2,000</b>	(2,000)	-50.0%	4,000	3,555	251
Postage / Courier	<b>100</b>	-	-	100	-	-
Advertising	<b>2,000</b>	(500)	-20.0%	2,500	-	-
Mileage	<b>500</b>	(200)	-28.6%	700	260	-
Equipment & Repairs	<b>2,000</b>	-	-	2,000	-	264
Materials & Supplies	<b>1,000</b>	(200)	-16.7%	1,200	1,380	1,293
Outside Services	<b>30,000</b>	10,000	50.0%	20,000	44,876	37,416
Licences	<b>850</b>	-	-	850	767	836
Operating Charges	<b>433,500</b>	3,500	0.8%	430,000	423,750	421,276
Maintenance and Repairs	<b>120,000</b>	40,000	50.0%	80,000	168,698	127,250
Transit Study	<b>25,000</b>	20,000	400.0%	5,000	-	-
Internal Cost Recovery	<b>23,000</b>	800	3.6%	22,200	22,200	22,200
	<b>675,429</b>	<b>68,079</b>	<b>11.2%</b>	<b>607,350</b>	<b>714,813</b>	<b>633,649</b>

# Public Works Transportation

	2015 Budget	Change over 2014 Dollars	Percent	2014 Budget	2014 Est. Actual	2013 Actual
Revenues:						
Transfer from Reserve	(284,359)	(84,359)	42.2%	(200,000)	(328,000)	(200,000)
User Fees	(155,000)	(500)	0.3%	(154,500)	(154,505)	(142,641)
Advertising Fees	(21,000)	(3,000)	16.7%	(18,000)	(23,625)	(17,949)
	<b>(460,359)</b>	<b>(87,859)</b>	<b>23.6%</b>	<b>(372,500)</b>	<b>(506,130)</b>	<b>(360,590)</b>
<b>Sub-total Municipal Transit:</b>	<b>215,070</b>	<b>(19,780)</b>	<b>-8.4%</b>	<b>234,850</b>	<b>208,683</b>	<b>273,059</b>
<b>Net PW Transportation:</b>	<b>\$ 5,025,785</b>	<b>\$ 72,571</b>	<b>1.5%</b>	<b>\$ 4,953,214</b>	<b>\$ 5,384,942</b>	<b>\$ 4,539,525</b>

# Public Works Cemetery

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Expenses:</b>						
Compensation	\$ 53,840	\$ 899	1.7%	\$ 52,941	\$ 40,059	\$ 34,844
Insurance	24	(2)	-7.4%	26	24	23
Memberships / Subscriptions	800	250	45.5%	550	782	539
Workshops	500	-	-	500	-	-
Equipment	200	-	-	200	-	-
Foundations / Markers	7,500	-	-	7,500	7,276	4,648
Cornerposts	900	-	-	900	397	641
Maintenance and Repair	2,000	-	-	2,000	618	1,138
Outside Service	22,500	-	-	22,500	21,438	10,176
Software Licence	1,300	-	-	1,300	-	1,246
	<b>89,564</b>	<b>1,147</b>	<b>1.3%</b>	<b>88,417</b>	<b>70,594</b>	<b>53,255</b>
<b>Revenues:</b>						
Interest Earned	(5,300)	(5,300)	100.0%	-	(5,270)	(5,893)
Burial - Columbarium	(450)	(450)	100.0%	-	(400)	-
Burial - Urn	(4,000)	(4,000)	100.0%	-	(5,400)	-
Sale of Plots - Columbarium Niche	(3,000)	(3,000)	100.0%	-	(2,720)	-
Sale of Plots - Casket Plots	(13,000)	3,000	-18.8%	(16,000)	(12,160)	(27,463)
Burials - Casket	(17,000)	(1,000)	6.3%	(16,000)	(23,362)	(22,478)
Foundations	(7,000)	(1,000)	16.7%	(6,000)	(11,596)	(6,899)
	<b>(49,750)</b>	<b>(11,750)</b>	<b>30.9%</b>	<b>(38,000)</b>	<b>(61,057)</b>	<b>(62,733)</b>
<b>Net Public Works Cemetery:</b>	<b>\$ 39,814</b>	<b>(\$ 10,603)</b>	<b>-21.0%</b>	<b>\$ 50,417</b>	<b>\$ 9,536</b>	<b>(\$ 9,478)</b>

# Public Works – Water Works

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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 water mains. There are high-lift pumping stations associated with the two in-ground storage facilities. There are over 9,200 service connections from those water mains 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.

## 2015 Direction and Priorities

The major challenge for Orangeville will be to find additional sources of water supply (a further 3,000 m<sup>3</sup>/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 water mains that are subject to breaks.
- Set up a Risk Management Office in accordance with the Clean Water Act and implement the requirements of the Source Protection Plan once it has been approved by the Ministry of the Environment and Climate Change.
- Refine and implement an overall preventative maintenance program for 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.

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
<b>Water Works Administration</b>						
Compensation	\$ 510,562	\$ 50,178	11%	\$ 460,384	\$ 209,960	\$ 183,224
Internal Recovery - Corporate	296,997	8,677	3.0%	288,320	288,320	288,320
Internal Recovery - Operations	50,000	-	-	50,000	50,000	50,000
Office Supplies/Materials	3,000	(500)	-14.3%	3,500	1,261	2,298
Insurance	20,500	427	2.1%	20,073	20,073	33,183
Printing / Photocopy Costs	500	-	-	500	-	-
Postage / Courier	500	-	-	500	20	185
Advertising	3,000	-	-	3,000	2,159	903
IT Supplies	3,000	-	-	3,000	570	-
Office Equipment	1,000	-	-	1,000	-	-
Reading / Billing Services	181,000	1,000	0.6%	180,000	179,065	178,360
Professional Fees - Audit	7,150	-	-	7,150	7,150	2,340
Professional Fees - Engineer	50,000	35,000	233.3%	15,000	10,732	10,000
Professional Fees - Legal	10,000	-	-	10,000	10,732	10,000
Study	15,000	-	-	15,000	4,196	5,000
Memberships	2,000	-	-	2,000	1,220	1,766
Workshops	4,000	-	-	4,000	3,363	3,107
Conferences	2,500	-	-	2,500	2,193	940
Mileage	1,500	-	-	1,500	196	1,156
Infrastructure Debt Financing	150,902	902	0.6%	150,000	150,000	300,000
Transfer to Reserve	1,326,340	488,360	58.3%	837,980	1,180,893	1,133,958

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Overhead and Standby</b>						
Compensation	137,698	(720)	-0.5%	138,418	130,467	125,324
<b>Water Works Training</b>						
Compensation	19,564	(392)	-2.0%	19,956	1,907	-
<b>Water Supply</b>						
Compensation	863,555	125,809	17.1%	737,746	828,218	709,725
Telephone	23,700	1,100	4.9%	22,600	30,652	41,346
Workshop	16,900	-	-	16,900	13,085	25,013
Uniforms	11,150	(500)	-4.3%	11,650	9,206	10,789
Utilities Gas	22,000	(2,000)	-8.3%	24,000	15,315	15,605
Utilities Hydro	345,000	9,000	2.7%	336,000	332,144	360,993
Equipment Purchases	51,000	(3,000)	-5.6%	54,000	18,255	53,286
Maintenance and Repairs	4,500	4,500	100.0%	-	-	-
Chemicals	82,000	15,000	22.4%	67,000	77,585	64,864
Materials / Supplies - Operations	76,000	(3,500)	-4.4%	79,500	99,904	80,778
Materials / Supplies - Compliance	11,000	11,000	100.0%	-	-	-
Outside Laboratory Services	70,000	(10,000)	-12.5%	80,000	66,735	74,827
Outside Professional Services	65,000	(18,000)	-21.7%	83,000	47,450	50,703
Outside Srvcs - Compliance	25,000	(23,500)	-48.5%	48,500	14,557	14,112
Outside Srvcs - Electrical PM	40,000	(509,300)	-92.7%	549,300	280,959	263,209
Outside Srvcs - Mechanical PM	60,000	60,000	100.0%	-	-	-
Outside Srvcs - Instrumentation PM	150,000	150,000	100.0%	-	-	-
Outside Srvcs - Bldg/Reservoir/Yard Mtn	75,000	75,000	100.0%	-	-	-
Outside Services - Miscellaneous	50,000	50,000	100.0%	-	-	-
Central Communicaitons	6,965	69	1.0%	6,896	6,896	6,695

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
PIL Water Sewer Property	<b>6,700</b>	200	3.1%	6,500	6,312	5,932
Property Taxes	<b>14,000</b>	-	-	14,000	12,045	12,156
SCADA Maintenance	<b>45,000</b>	26,000	136.8%	19,000	53,286	14,529
<b>Water Mains</b>						
Employment Agency Staff	<b>8,000</b>	-	-	8,000	14,302	-
Equipment Purchases	<b>8,000</b>	8,000	100.0%	-	-	-
Maintenance and Repairs	<b>2,500</b>	(6,000)	-70.6%	8,500	18,715	10,096
Materials / Supplies	<b>79,000</b>	11,500	17.0%	67,500	83,904	79,665
Outside Srvcs - Planned Mtnc	<b>53,000</b>	(50,000)	-48.5%	103,000	198,723	110,490
Outside Services - Main Breaks	<b>50,000</b>	50,000	100.0%	-	-	-
<b>Meters &amp; Conservation</b>						
Maintenance and Repairs	<b>5,000</b>	-	-	5,000	-	-
Materials / Supplies	<b>500</b>	-	-	500	-	-
Outside Services	<b>59,000</b>	2,000	3.5%	57,000	53,569	55,047
Toilet Rebate Program	<b>15,000</b>	(1,000)	-6.3%	16,000	9,234	13,413
Rain Barrels	<b>5,000</b>	(3,000)	-37.5%	8,000	4,806	14,684
Conservation Devices	<b>16,000</b>	8,000	100.0%	8,000	20,443	8,531
<b>Mono Contract</b>						
Compensation	<b>156,780</b>	17,090	12.2%	139,690	103,624	149,715
<b>Coles/Island Lake</b>						
<b>Water Supply</b>						
Maintenance and Repairs	<b>19,000</b>	9,000	90.0%	10,000	-	17,072
Equipment Purchases	<b>16,500</b>	16,500	100.0%	-	-	-
Materials and Supplies	<b>3,000</b>	(3,000)	-50.0%	6,000	24,868	5,636

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Outside Services	<b>35,000</b>	35,000	100.0%	-	-	-
<b>Mains</b>						
Maintenance and Repairs	<b>800</b>	800	100.0%	-	-	-
Equipment Purchases	<b>200</b>	200	100.0%	-	-	-
Materials and Supplies	<b>1,000</b>	1,000	100.0%	-	-	-
Outside Service	<b>3,000</b>	3,000	100.0%	-	-	-
Outside Laboratory Services	<b>18,500</b>	18,500	100.0%	-	-	-
Outside Professional Services	<b>2,500</b>	2,500	100.0%	-	-	-
Outside Services - Compliance	<b>4,500</b>	4,500	100.0%	-	-	-
Chemicals	<b>3,000</b>	3,000	100.0%	-	-	-
<b>Cardinal Woods</b>						
<b>Water Supply</b>						
Maintenance and Repairs	<b>5,500</b>	5,500	100.0%	-	-	-
Equipment Purchases	<b>2,000</b>	2,000	100.0%	-	-	-
Materials and Supplies	<b>1,500</b>	1,500	100.0%	-	-	-
Outside Services	<b>18,500</b>	18,500	100.0%	-	-	-
<b>Mains</b>						
Maintenance and Repairs	<b>800</b>	800	100.0%	-	-	-
Equipment Purchases	<b>200</b>	200	100.0%	-	-	-
Materials and Supplies	<b>500</b>	500	100.0%	-	-	-
Outside Services	<b>2,000</b>	2,000	100.0%	-	-	-
Outside Laboratory Services	<b>9,500</b>	9,500	100.0%	-	-	-
Outside Professional Services	<b>2,500</b>	2,500	100.0%	-	-	-
Outside Services - Compliance	<b>4,500</b>	4,500	100.0%	-	-	-
Chemicals	<b>1,500</b>	1,500	100.0%	-	-	-
Outside Srv - Compliance Lab Srv	-	(30,700)	-100.0%	30,700	25,923	32,562

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Outside Srv - Compliance Prof. Srv	-	(1,500)	-100.0%	1,500	4,910	5,973
Outside Srv - Compliance	-	(9,000)	-100.0%	9,000	-	117
Outside Srv - Operations	-	(71,500)	-100.0%	71,500	85,442	53,420
<b>Service to Private Properties</b>						
Equipment Purchases	<b>5,000</b>	5,000	100.0%	-	-	-
Maintenance and Repairs	<b>500</b>	(500)	-50.0%	1,000	8,118	529
Materials / Supplies	<b>15,000</b>	3,000	25.0%	12,000	19,882	14,625
Outside Services	<b>55,000</b>	20,000	57.1%	35,000	113,071	42,582
<b>Hydrants</b>						
Employment Agency Staff	<b>6,000</b>	-	-	6,000	3,241	7,343
Equipment Purchases	<b>3,000</b>	3,000	100.0%	-	-	-
Maintenance and Repairs	-	(7,500)	-100.0%	7,500	177	-
Materials / Supplies	<b>45,000</b>	10,000	28.6%	35,000	47,989	41,207
Outside Services	<b>64,500</b>	-	-	64,500	60,106	106,555
Replacement Hydrants	-	(12,000)	-100.0%	12,000	-	2,784
<b>Fleet Operations</b>						
Compensation	<b>39,862</b>	478	1.2%	39,384	23,472	13,174
Fleet Insurance	<b>24,877</b>	5,964	31.5%	18,913	18,909	15,759
Fleet Licence	<b>1,960</b>	470	31.5%	1,490	1,957	1,634
Fleet Fuel	<b>51,000</b>	16,050	45.9%	34,950	57,111	54,319
Fleet Maintenance & Repairs	<b>68,500</b>	(2,000)	-2.8%	70,500	93,572	57,501
	<b>5,905,162</b>	646,662	12.3%	5,258,500	5,263,141	5,049,103

# Water Works

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Revenues:						
Property Rentals	(16,000)	(5,500)	52.4%	(10,500)	(10,709)	(10,397)
Service Fees	(8,000)	(500)	6.7%	(7,500)	(8,670)	(8,820)
Meter & Conservation Devices	(16,000)	-	-	(16,000)	(21,185)	(15,363)
Monthly Billing Fees	(870,485)	(96,485)	12.5%	(774,000)	(845,720)	(810,090)
Volume Billing	(4,650,926)	(498,926)	12.0%	(4,152,000)	(4,049,120)	(3,904,993)
Miscellaneous Sales	(10,000)	-	-	(10,000)	(14,160)	(6,346)
Mono Contract	(328,751)	(45,251)	16.0%	(283,500)	(310,000)	(290,984)
Other Revenue	(5,000)	-	-	(5,000)	(3,577)	(2,110)
	<b>(5,905,162)</b>	<b>(646,662)</b>	<b>12.3%</b>	<b>(5,258,500)</b>	<b>(5,263,141)</b>	<b>(5,049,103)</b>
<b>Net Water Works:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Public Works – Wastewater

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The Orangeville Wastewater system consists of a collection system (sanitary sewers), four sewage pumping stations and a Water Pollution Control Plant (WPCP) at 16 Town Line. The WPCP, which has a rated capacity of 14,400 m<sup>3</sup>/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 operation 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.

## 2015 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:

- Issue the tender for the expansion of the WPCP in early 2015, award the tender and commence construction, which will take approximately three years to complete.
- 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.

# Wastewater

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
<b>Wastewater Administration</b>						
Compensation	\$ 139,231	(\$3,545)	-2.5%	\$ 142,776	\$ 129,974	\$ 171,804
Internal Recovery - Corp	288,320	-	-	288,320	288,320	288,320
Insurance	18,000	-	-	18,000	18,000	11,587
Advertising	200	-	-	200	526	-
Professional Fees - Audit	7,800	-	-	7,800	7800	2,000
Prof Fees - Engineering	15,000	-	-	15,000	11,907	-
Billing/Reading Services	181,000	1,000	0.6%	180,000	179,105	178,358
Memberships	400	-	-	400	-	75
Workshops	1,100	-	-	1,100	1,080	-
Conferences	700	-	-	700	-	-
Mileage	1,500	-	-	1,500	332	644
Debt Financing	150,000	-	-	150,000	150,000	300,000
Transfer to Reserve	2,429,132	243,248	11.1%	2,185,884	2,432,736	2,132,374
<b>CVC Levy</b>						
CVC General Levy	101,000	4,485	4.6%	96,515	96,675	92,055
CVC Special Levy	27,500	2,744	11.1%	24,756	25,290	24,470
<b>Sanitary Sewer</b>						
Compensation	128,784	7,606	6.3%	121,178	47,988	99,281
Internal Rec - Operations	50,000	-	-	50,000	50,000	50,000
Telephone	2,500	-	-	2,500	2,173	2,230
Workshop	5,000	-	-	5,000	1,265	2,200

# Wastewater

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Uniforms	2,800	(200)	-6.7%	3,000	4,877	3,857
Utilities Hydro	9,000	1,200	15.4%	7,800	8,520	8,348
Maintenance and Repairs	5,000	(5,000)	-50.0%	10,000	5,576	476
Materials and supplies	10,000	-	-	10,000	15,145	8,570
Overstrength Agreement	3,250	-	-	3,250	2,226	3,096
Outside Services	75,000	5,000	7.1%	70,000	87,504	85,729
Central Communications	6,965	69	1.0%	6,896	6,896	6695
<b>Training</b>						
Compensation	9,335	2,284	32.4%	7,051	-	-
<b>Payroll Overhead</b>						
Compensation	10,267	(251)	-2.4%	10,518	37,494	29,542
<b>Water Pollution Control Plant</b>						
Compensation	519,531	21,914	4.4%	497,617	473,564	411,963
Telephone	2,770	(110)	-3.8%	2,880	1,870	1,744
Insurance	24,162	503	2.1%	23,659	23,659	22,883
Prof Fees - Engineer	5,000	-	-	5,000	-	-
Prof Fees - Legal	5,000	-	-	5,000	-	-
Workshops	8,000	-	-	8,000	8,168	9,450
Uniforms	5,100	(100)	-1.9%	5,200	1,773	1,954
Utilities Gas	35,000	-	-	35,000	34,913	29,411
Utilities Hydro	400,000	-	-	400,000	378,772	393,652
Equipment Purchases	50,000	(25,000)	-33.3%	75,000	84,292	53,796
Maintenance and Repairs	25,000	25,000	100.0%	-	-	-

# Wastewater

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Chemicals	<b>136,000</b>	(14,000)	-9.3%	150,000	126,858	136,542
Materials and Supplies	<b>26,000</b>	-	-	26,000	17,448	25,551
Outside Srvcs Laboratory	<b>20,000</b>	(6,000)	-23.1%	26,000	18,457	22,781
Outside Srvcs	<b>88,200</b>	(800)	-0.9%	89,000	77,356	78,630
Taxes in Lieu of Payment	<b>12,000</b>	125	1.1%	11,875	11,773	11,658
Marsh Monitoring Survey	<b>50,000</b>	-	-	50,000	37,185	12,235
Consulting Fees	<b>9,000</b>	-	-	9,000	7,781	8,646
Biosolids Disposal	<b>785,000</b>	10,000	1.3%	775,000	748,144	775,552

## Fleet Operations

### Truck 21 2014 Mercedes Van

Fuel	<b>3,150</b>	-	-	3,150	915	-
Maintenance and Repair	<b>3,000</b>	-	-	3,000	4,209	-
Insurance	<b>3,148</b>	784	33.1%	2,364	2,364	-
Licence	<b>165</b>	-	-	165	100	-

### Truck WPCP 3/4 Ton 2014 GMC

Fuel	<b>1,800</b>	300	20.0%	1,500	1,747	916
Insurance	<b>3,148</b>	784	33.1%	2,364	2,364	1,751
Licence	<b>82</b>	-	-	82	82	82
Maintenance and Repair	<b>1,500</b>	(1,500)	-50.0%	3,000	1,242	-
	<b>5,900,539</b>	270,539	4.8%	5,630,000	5,676,445	5,500,908

## Revenues:

Monthly Billing Fees	<b>(867,825)</b>	(97,825)	12.7%	(770,000)	(836,311)	(806,153)
Volume Billing	<b>(4,938,714)</b>	(162,714)	3.4%	(4,776,000)	(4,704,070)	(4,586,789)

# Wastewater

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
Cost Recovery - Entec	(2,000)	-	-	(2,000)	-	-
Cont Over Strength Agmnt	(90,000)	(10,000)	12.5%	(80,000)	(111,778)	(103,718)
Sewer Backup Charges	(1,000)	-	-	(1,000)	(1,260)	(1,140)
Miscellaneous	(1,000)	-	-	(1,000)	(23,026)	(3,108)
	<b>(5,900,539)</b>	<b>(270,539)</b>	<b>4.8%</b>	<b>(5,630,000)</b>	<b>(5,676,445)</b>	<b>(5,500,908)</b>
<b>Net Wastewater:</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Orangeville Public Library

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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.

## 2015 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.

## Key Performance Indicator

A strong library system is the cornerstone of a healthy community. It contributes to education, literacy and life-long learning. While the Province maintains and publishes statistics on public libraries in Ontario, comparison of library services is problematic to varying degrees by a number of factors including:

- Access: number and size of branches and hours of operation mean municipalities with lower population densities may require more library branches and more service hours increasing costs per person or use;
- Collections: size and mix, as well as number of languages supported;
- Programs: range of public programs;
- Library use: mix, variety and depth of library uses and the varying amount of staff resources;
- Web services: availability and degree of investment;
- Demographics: socio-economic and cultural make-up of the population served.

The KPIs listed below align with the Town's corporate strategic priority: Preserving Orangeville's Quality of Life and its goal to engage the community and its youth with a focus on fostering growth, imagination and a love of literacy by building stronger relationships and partnerships between the municipality and residents of all ages.

Performance Indicator	2014	2013
Total number of uses per person	16.67	16.43
Total operating costs per person	\$47.09	\$47.84 <sup>1</sup>
Costs per use	\$2.83	\$2.91

<sup>1</sup> Service at the Mill Street Library was disrupted due to a major renovation project which had the branch closed to the public for a period of six weeks.

# Library Services

	2015 Budget	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
		Dollars	Percent			
Expenses:						
<b>Administration</b>						
Compensation	\$ 1,348,205	\$ 24,233	1.8%	\$ 1,323,972	\$ 1,240,520	\$ 1,236,370
Insurance	240	(300)	-55.6%	540	540	540
Meeting Expenses	1,750	1,750	100.0%	-	-	-
Memberships	2,375	-	-	2,375	2,105	2,295
Advertising	8,000	(500)	-5.9%	8,500	7,158	5,647
Telephone	4,000	-	-	4,000	4,097	4,088
Bank Charges	1,550	-	-	1,550	1,524	891
Office Equipment	2,000	-	-	2,000	2,346	1,319
Office Supplies	6,500	(500)	-7.1%	7,000	5,898	5,950
Postage / Courier / Fax	1,300	-	-	1,300	386	1,065
Programs	11,350	-	-	11,350	8,973	11,569
Adult Programming	6,000	-	-	6,000	5,677	6,167
Professional Fees Audit	1,650	-	-	1,650	1,650	1,650
Software Licence & Support	21,000	1,000	5.0%	20,000	24,670	17,808
Leased Equipment	6,500	(508)	-7.2%	7,008	5,988	5,501
Conferences	6,500	-	-	6,500	7,427	6,130
Mileage	1,500	-	-	1,500	1,945	691
Workshops	11,000	5,000	83.3%	6,000	4,695	6,094
Internal Recovery	2,500	-	-	2,500	2,500	2,500
Transfer to Reserve Building	35,000	-	-	35,000	35,000	35,000
Transfer to Reserve Collections	180,000	-	-	180,000	180,000	180,000

# Library Services

	2015	Change over 2014		2014 Budget	2014 Est. Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Library Building</b>						
Insurance	7,231	(453)	-5.9%	7,684	7,080	6,794
Elevator Service contract	2,000	-	-	2,000	2,100	1,802
Janitorial Services	12,000	-	-	12,000	11,021	8,395
Mat Service	1,100	-	-	1,100	808	773
Grounds Maintenance	4,320	-	-	4,320	1,470	891
Maintenance and Repairs	23,948	(1,242)	-4.9%	25,190	17,372	17,716
Utilities Gas	10,173	-	-	10,173	9,678	8,748
Utilities Hydro	20,010	-	-	20,010	19,545	18,430
	<b>1,739,702</b>	<b>28,480</b>	<b>1.7%</b>	<b>1,711,222</b>	<b>1,612,173</b>	<b>1,595,674</b>
<b>Revenues:</b>						
Rental Agreement Revenue	(55,500)	-	-	(55,500)	(56,397)	(51,907)
Fines	(12,000)	-	-	(12,000)	(13,503)	(14,027)
Federal Grants	(3,000)	-	-	(3,000)	(2,565)	(2,216)
Provincial Grants	(30,700)	-	-	(30,700)	(35,708)	(30,708)
Non-Resident Fees	(50,300)	-	-	(50,300)	(51,167)	(56,381)
Donations	(4,000)	-	-	(4,000)	(1,570)	(2,994)
Room Rental	(3,000)	-	-	(3,000)	(4,366)	(2,661)
Costs Recovered	(7,000)	-	-	(7,000)	(6,119)	(7,902)
Miscellaneous	(2,000)	-	-	(2,000)	(4,721)	(6,246)
User Fee (photocopies)	(3,400)	-	-	(3,400)	(4,182)	(3,801)
	<b>(170,900)</b>	<b>-</b>	<b>-</b>	<b>(170,900)</b>	<b>(180,299)</b>	<b>(178,843)</b>
<b>Net Library Services:</b>	<b>\$ 1,568,802</b>	<b>\$ 28,480</b>	<b>1.8%</b>	<b>\$ 1,540,322</b>	<b>\$ 1,431,875</b>	<b>\$ 1,416,831</b>

# Orangeville Police Service

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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 7 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.

Under the Ontario Police Services Act, municipalities are responsible for the provision of adequate and effective Police services to ensure the safety and security of citizens, businesses and visitors. To fulfill this mandate, each municipality and police agency creates and implements strategies, policies and business models that meet the specific needs and priorities of their local communities.

The key services provided by Police Services include:

- Crime prevention
- Law enforcement
- Victims' assistance
- Maintenance of public order
- Emergency response services

## **Mission Statement**

Provide a safe and secure environment for all members of the community.

## 2015 Direction and Priorities

The Orangeville Police Service is currently conducting a community and employee survey to obtain input to assist in developing a business plan for the next three year period. The business plan provides a blueprint of our vision, 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 previously adopted by the Police Services Board:

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

### Key Performance Indicator

Police agencies provide a range of important services to the public, including responding to emergencies, building relationships with local communities, reducing crime and promoting public safety. However, the investigation of criminal offences leading to the identification and apprehension of offenders remains one of the primary functions of police. The effectiveness of police in performing this function is primarily measured through the **clearance rate**. The following key performance indicator, clearance rate, has remained high and has increased in the 2014 period. This demonstrates that the service being provided is aligned with the Town’s corporate strategic priority: Preserving Orangeville’s Quality of Life and its goal to ensure public safety within the Town.

Performance Indicator	2013	2014
Total number of calls for service	17,526	16,668
Total number of violent crime incidents	218	241
<b>Clearance rate*</b> of violent crime incidents	81.2%	<b>85.1%</b>

\* The clearance rate represents the proportion of criminal incidents solved by the police. Police can clear an incident by charge or by means other than the laying of a charge.

# Police Services

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Expenses:						
<b>Uniform</b>						
Compensation	<b>\$ 5,810,263</b>	\$ 80,885	1.4%	\$ 5,729,378	\$ 5,111,780	\$ 5,315,026
<b>Court Security</b>						
Compensation	<b>561,641</b>	33,884	6.4%	527,757	540,016	502,658
<b>Civilian</b>						
Compensation	<b>513,893</b>	(2,573)	-0.5%	516,466	526,661	475,577
<b>Communications</b>						
Compensation	<b>1,345,435</b>	111,560	9.0%	1,233,875	1,187,106	1,123,157
Office Supplies	<b>100</b>	100	100.0%	-	64	102
Telephone	<b>1,500</b>	1,500	100.0%	-	1,972	1,774
Service Agreement	<b>2,000</b>	(6,050)	-75.2%	8,050	657	3,440
Office Equipment	<b>792</b>	-	-	792	1,814	718
Radio License	<b>1,313</b>	-	-	1,313	1,097	1,097
<b>Police Service Board</b>						
Honorariums	<b>50,350</b>	5,000	11.0%	45,350	159,653	65,656
Benefits	<b>2,590</b>	500	23.9%	2,090	15,303	-
Office Supplies	<b>303</b>	-	-	303	110	59
Telephone	<b>1,808</b>	-	-	1,808	2,629	1,328
Secretarial Services	<b>9,000</b>	-	-	9,000	438	1,655
Professional Fees	<b>125,000</b>	-	-	125,000	780,009	777,816
Memberships	<b>3,030</b>	-	-	3,030	1,246	2,435
Workshops	<b>905</b>	400	79.2%	505	164	892
Conferences	<b>204</b>	(200)	-49.5%	404	727	-
Award Presentations	<b>800</b>	(200)	-20.0%	1,000	4,541	454

# Police Services

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Police Administration</b>						
Office Supplies	6,000	-	-	6,000	4,997	5,181
Telephone	40,000	(20,000)	-33.3%	60,000	39,907	40,905
Insurance	187,808	43,146	29.8%	144,662	142,149	109,788
Printing/Photocopy Costs	1,200	-	-	1,200	410	2,226
Postage/Courier	2,100	-	-	2,100	2,361	2,663
Advertising	800	(200)	-20.0%	1,000	349	317
Service Agreement	42,000	2,000	5.0%	40,000	51,477	35,603
Equipment Rentals	500	(500)	-50.0%	1,000	132	244
IT Supplies	208,000	50,000	31.6%	158,000	172,988	182,904
Office Equipment	1,000	(1,000)	-50.0%	2,000	-	51
Professional Fees	5,000	-	-	5,000	16,752	34,581
Identification Supplies	2,000	-	-	2,000	1,156	1,630
Memberships	3,000	(300)	-9.1%	3,300	3,797	3,618
Workshops	30,000	(2,000)	-6.3%	32,000	16,212	34,144
Conferences	5,000	-	-	5,000	32,730	6,886
Mileage	1,000	(1,000)	-50.0%	2,000	1,934	661
Security/Safety Relations	2,500	(500)	-16.7%	3,000	3,452	1,724
Safety Equipment/Clothing	50,000	(4,000)	-7.4%	54,000	28,524	28,604
Canine Unit Support	2,500	-	-	2,500	2,349	1,963
Meals (Prisoners & Officers)	6,000	-	-	6,000	7,778	2,662
Investigations	7,000	(8,000)	-53.3%	15,000	2,390	1,522
Breathalyser Expense	1,600	85	5.6%	1,515	621	3,508
Bike Patrol	1,530	-	-	1,530	-	-

# Police Services

	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
<b>Police Building</b>						
Insurance	5,639	(357)	-6.0%	5,996	132	1,224
Service Agreement	3,000	(1,800)	-37.5%	4,800	3,346	2,683
Gas	10,500	3,500	50.0%	7,000	8,933	10,230
Hydro	24,647	2,000	8.8%	22,647	28,279	21,661
Maintenance Supplies	11,000	1,000	10.0%	10,000	13,991	12,715
Maintenance and Repairs	6,000	1,000	20.0%	5,000	8,943	7,237
Mat Service	2,400	200	9.1%	2,200	2,054	2,346
Equipment	2,000	1,000	100.0%	1,000	5,969	1,993
Grounds Maintenance	9,500	2,000	26.7%	7,500	18,017	12,139
Janitorial Services	38,000	-	-	38,000	36,684	36,288
<b>Police Fleet Operations</b>						
Fleet Fuel	80,000	-	-	80,000	75,464	95,491
Fleet Insurance	58,965	3,741	6.8%	55,224	59,562	48,188
Fleet Licence	1,280	138	12.1%	1,142	1,116	1,125
Fleet Maintenance and Repairs	32,950	(1,982)	-5.7%	34,932	59,412	54,599
Fleet Leasing	6,408	(31,454)	-83.1%	37,862	9,786	30,918
Transfer to Fleet Reserve	50,000	15,000	42.9%	35,000	44,989	30,000
	<b>9,379,754</b>	<b>276,523</b>	<b>3.0%</b>	<b>9,103,231</b>	<b>9,245,205</b>	<b>9,154,844</b>
<b>Revenues:</b>						
Costs Recovered - Auctions	(3,500)	-	-	(3,500)	(753)	(979)
Costs Recovered - Paid Duty	(20,000)	(2,000)	11.1%	(18,000)	(27,077)	(19,915)
Costs Recovered - Reports	(34,000)	(3,000)	9.7%	(31,000)	(37,830)	(36,587)
Prov Grants - Court Security	(384,433)	(117,021)	43.8%	(267,412)	(270,827)	(179,085)
Prov Grants - Uniform Officers	(173,572)	1,169	-0.7%	(174,741)	(170,420)	(181,401)

# Police Services

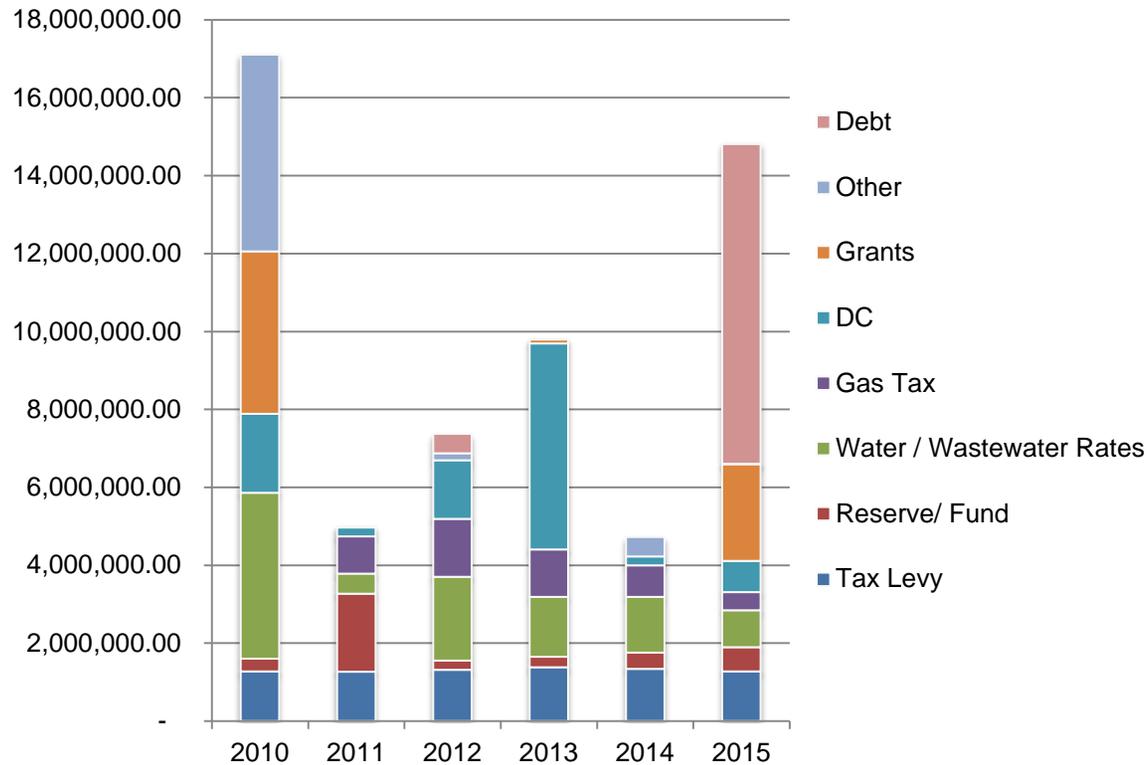
	2015	Change over 2014		2014 Budget	2014 Est Actual	2013 Actual
	Budget	Dollars	Percent			
Partner Contrib Court Security	(100,000)	-	-	(100,000)	(100,000)	(100,000)
Partner Contributions 911	(100,000)	-	-	(100,000)	(75,000)	(100,000)
Municipal Service Agrmts	(88,786)	(5,099)	6.1%	(83,687)	(86,058)	(83,550)
Admin Cost Recovered	(146,261)	(1,448)	1.0%	(144,813)	(196,055)	(146,425)
Other Revenues	(1,000)	-	-	(1,000)	(11,045)	(16,303)
	<b>(1,051,552)</b>	<b>(127,399)</b>	<b>13.8%</b>	<b>(924,153)</b>	<b>(975,065)</b>	<b>(864,245)</b>
<b>Net Police Services:</b>	<b>\$ 8,328,202</b>	<b>\$ 149,124</b>	<b>1.8%</b>	<b>\$ 8,179,078</b>	<b>\$ 8,270,140</b>	<b>\$ 8,290,600</b>

# Capital Budget Overview

## Historical Capital Budgets

Over the past 5 years the approved capital budgets, as seen in Figure 14, were increasing until 2014, with the exception of 2010. Alternative funding sources were available to the Town in 2010 making a larger capital budget possible. The 2014 budget was reduced because much of these funds were unavailable or depleted. The Town did not qualify for any external grants and timing issues of development charge collection translated into a lack of funds available for the requested projects. The large increase in 2015's capital budget is due to the WPCP expansion which accounts for \$7 million of the total debt required.

Figure 14 - Historical Approved Capital Budgets



## 2014 Recap – Post Budget

After approval of the 2014 Capital Budget, additional projects were approved for a total of \$2,156,150, with \$1,516,150 funded from the General Capital Reserve and \$640,000 from the Water and Wastewater reserves.

### **Reconstruction of Lawrence Avenue - \$740,000 additional for a total of \$1,715,000**

The 2014 Capital Budget included the reconstruction of Lawrence Avenue from Dawson to Cedar; however, it was determined that cost efficiencies could be achieved if the whole road were reconstructed at once. Funding came from the capital reserve fund.

### **Reconstruction of Mill Street - \$640,000**

Extreme winter conditions in 2013 and 2014 caused the water main on Mill Street to burst. The most efficient solution was a water and sewer main replacement resulting in full reconstruction of the road. This project was funded through water and wastewater rates.

### **172 Broadway - \$175,000**

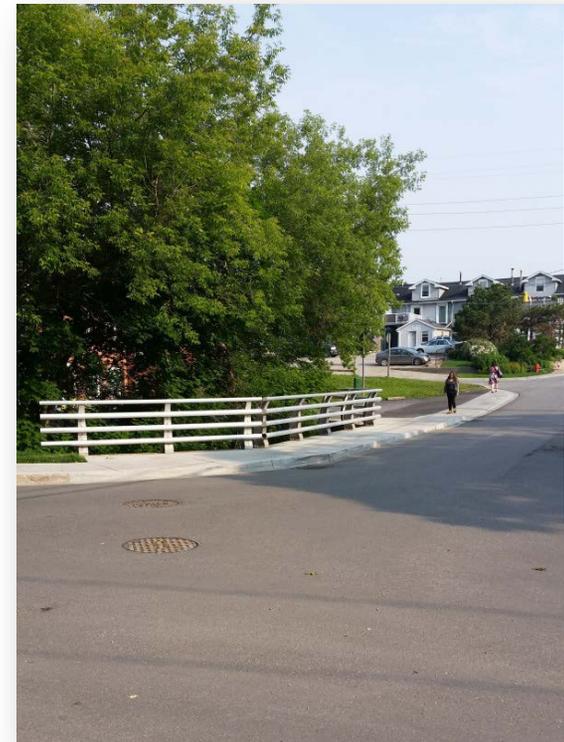
The Town purchased 172 Broadway at the end of the 2013 fiscal year. Minor renovations and the construction of a parking lot were required. The cost of the parking lot was shared 50% with Public Health and the remainder was funded through the capital reserve fund.

### **General Road Maintenance - \$461,150 additional**

Additional road work was requested in 2014 to repair the ageing infrastructure of the Town's roads. An additional amount was requested from the capital reserve fund to complete these projects.

### **Wellington Street Bridge Rehabilitation - \$140,000**

Additional funding was required for the Wellington Street Bridge Rehabilitation project as the scope of work increased over the process.

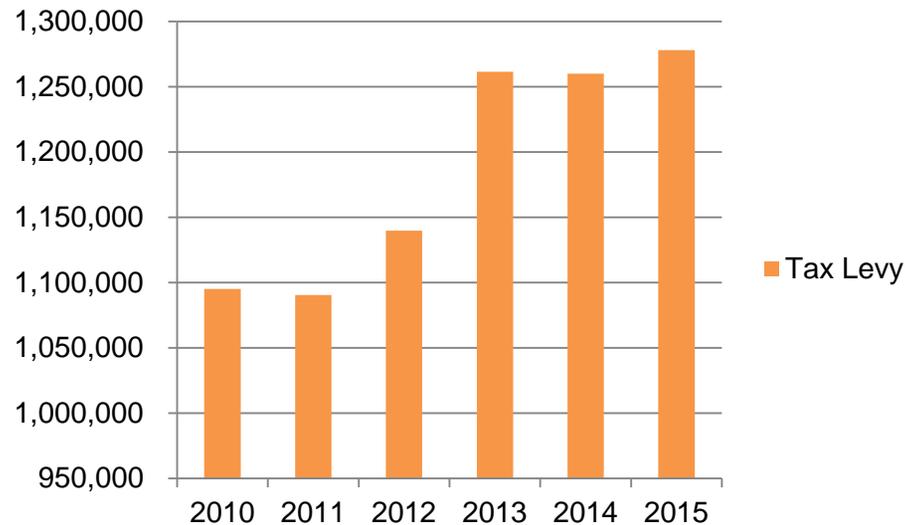


Wellington Street Bridge

## 2015 Tax Levy Impact of Capital

Historic funding from the tax levy based on annual approved capital budgets can be found in the Figure 15. As per the Town's agreement with the Association of Municipalities Ontario (AMO), the minimum tax levy annual commitment to capital must be \$1,259,863. Ageing infrastructure is a national problem and the asset management plan, that is currently underway, will establish a plan to meet the future capital demands of the Town.

Figure 15 - Tax Levy Contributions to Capital



## 2015 Capital Budget Highlights

### Transportation Services

#### First Ave Reconstruction: \$2,109,674

The Town has been successful in its funding application to obtain an Ontario Community Infrastructure Fund (OCIF) grant toward the replacement of the watermain and sanitary sewer on First Avenue. The OCIF grant in the amount of \$1,898,706 will fund approximately 90% of the reconstruction reducing the financial impact on the Town immensely. The project includes the replacement of water and wastewater mains and the reconstruction of the roadway. Much of the infrastructure is over 75 years old and in need of replacement to prevent unexpected service outages due to asset failure.

### **Greenwood Cemetery Columbarium: \$42,000**

The current columbarium is quickly approaching full capacity, thus requiring additional niches for the interment of ashes. A new columbarium offers additional capacity and potential for future revenues to help fund the operation and maintenance of the Cemetery.

## **Environmental Services**

### **Water Pollution Control Plant Expansion: \$7,626,916**

The Long Term Servicing Strategy, which was completed in 2004, identified that expansion of the Water Pollution Control Plant (WPCP) was the preferred approach to providing sewage treatment capacity to the remaining undeveloped lands within the Town's municipal boundary. The detailed design work has been completed and construction can now begin. It is anticipated that construction will take approximately three years to complete.

### **Fire Hydrant Replacement: \$63,000**

Orangeville has multiple fire hydrants that are beyond their useful lives and are currently not operational. Since these are integral parts of providing fire protection to residents it is imperative that they are replaced. This project includes the replacement of ten hydrants across Town.



## **Protection Services**

### **Fire – Pumper/Tanker Truck: \$257,500 in 2015, \$515,000 in total**

The pumper/tanker truck will replace a 1997 tanker truck while increasing the pumping capacity. Combining the two features into one truck is efficient and allows a more reliable service to residents. Fifty percent of the total cost (\$257,500) will be funding in 2015 with the remaining fifty percent to be funded in 2016.

### **911 Upgrades: \$90,000 total cost of \$261,800**

The upgrades to the 911 system have been in progress for a number of years and are required for continued support. This \$90,000 will fund the completion of the project in 2015.

### **Uniform Vehicle Replacement: \$53,000**

In 2014 the Police did not receive the annual vehicle replacement and, as a result, removed a cruiser from the road mid-year due to rising maintenance costs. Police contribute to the police fleet reserve fund annually to support the cost of new vehicles. The 2015 purchase will utilize this reserve fund to fund the replacement uniform vehicle.

## Recreation & Cultural Services

### Lion's Sports Park: \$1,350,000

The plan is to construct two soccer fields, fitness stations, trails and a play area upgrade at the Lion's Sports Park. The 7 acres were initially purchased with the intent to construct a sports field for community use and the need was identified in the Parks Master Plan.

### Various Playground Replacements: \$100,000

Staff has recognized that Myr Morrow Park and Ridgewoods Park are in need of equipment upgrades to comply with accessibility standards and CSA standards. These replacements will ensure the health and safety of children within the Town.

### Playground Construction: \$355,000

According to subdivision agreements there is a commitment to develop lands at Parkinson Crescent and Young Court to provide functioning parks for the residents. Monies have been collected through payments in lieu of Parkland as well as development charges to fund the construction.



## General Government

### Capital Planning & Analysis Software: \$30,000

This module will complement the current CityWide Tangible Assets module that is used to keep an inventory of the Town's capital assets. CPA will allow the Town to accurately budget for capital replacements, manage the asset management plan (in progress) and provide different scenarios for Council. This will remove some of the subjectivity of budgeting for capital.

### 82 Broadway Parking Lot Paving: \$170,000

The parking lot across from Town Hall is in desperate need of repair. This project will re-grade and prepare a new base, install curbing and storm drainage, and resurface the parking lot. As the main source of parking downtown, it is important to maintain the lot for functionality and to keep with the historic charm offered in Orangeville.

## Operating Impact of Capital

It is reasonable to assume that increasing capital assets will impact the operating budget. For example, when adding a vehicle to the current fleet there are additional licensing, insurance, and maintenance costs that need to be accounted for moving forward. Similarly, additional parkland requires additional maintenance.

Operating impacts have historically been assessed in a basic capacity, but it is the goal to move towards a more sophisticated approach. This would include cost savings resulting from projects. For example, lighting upgrades will achieve efficiencies in utility costs that should be captured as a result of moving forward with that project. Asset replacements also suggest a decrease in maintenance and labour costs that would significantly impact operations.

As the 2015 Capital Budget was approved prior to the 2015 Operating Budget, the Operating Budget was able to be updated to take into consideration any operating impacts which will arise due to approved capital projects. In Table 26 which follows, estimated operating impacts have been identified for 2015 capital projects.

**Table 26 - Estimated Operating Impact**

Dept.	Project Name	2015 Estimated Operating Impact
PD	911 Upgrades	\$7,800
IT	Hand Scanners - LB & FD	7,200
TS	Emerald Ash Borer	87,750
TR	CityWide CPA Module	4,000
PR	Soccer Nets - POW & Fendley	700
PR	Gator Utility Vehicle	500
<b>Total Estimated 2015 Operating Impact</b>		<b>\$107,950</b>

## Department Abbreviations for the Capital Budget

Refer to these abbreviations for the 2015 Capital Budget in Table 27.

FD – Fire Department  
 PD – Orangeville Police Department  
 PR – Parks & Recreation  
 LB – Orangeville Public Library

TS – Public Works – Transportation Services  
 ES – Public Works – Environmental Services  
 BB – Building & Bylaw  
 TR – Treasury & IT

## 2015 Approved Capital Projects<sup>7</sup>

Table 27 - 2015 Approved Capital Budget

Dept	Project Name	Gross Cost	2015 Impact	Tax Levy	Reserve/ Res. Fund	Water/ Waste- water	Gas Tax	DC	Debt Req'd	Grants/ Other
BB	82 Broadway Parking Lot	170,000	170,000				170,000			
ED	Way Finding Signage	150,000	50,000	25,000						25,000
ES	Mill Creek Rehabilitation	1,601,000	100,000	23,750				76,250		
ES	Generator	88,000	73,000	55,400		17,600				
ES	SCADA Upgrades	2,886,500	190,000			190,000				
ES	Well 8B/C Rehabilitation	40,000	40,000			40,000				
ES	Valve Replacement Program	117,000	117,000			117,000				
ES	Fire Hydrant Replacement	63,000	63,000			63,000				
ES	West Sector Reservoir	364,000	364,000			364,000				
ES	WPCP	27,500,000	7,626,916					243,583	7,000,000	383,333
FD	Self-Contained Breathing Apparatus	218,000	88,000	88,000						
FD	Replace Tanker with Pumper/Tanker	515,000	257,500	103,403				125,835	18,262	10,000
IT	Phone System Upgrade	32,000	32,000	32,000						
IT	2015 IT Capital Replacement	455,000	85,000	85,000						
IT	Hand Scanners - LB & FD	9,900	9,900		9,900					

<sup>7</sup> Projects approved after the capital budget was passed are excluded. These items include the Public Works Administration Vehicle (\$20,000) and Pedestrian Crossing Signals and Trail Connection at Hwy 10 & Fifth Avenue (\$12,060).

Dept	Project Name	Gross Cost	2015 Impact	Tax Levy	Reserve/ Res. Fund	Water/ Waste-water	Gas Tax	DC	Debt Req'd	Grants/ Other
LB	Furniture & Equipment - Mill St Library	25,000	25,000	25,000						
LB	2015 Library Collections	180,000	180,000		180,000					
PD	MDT Units - 2 Vehicles	16,000	16,000	16,000						
PD	Computer Aided Dispatch	82,000	41,000	41,000						
PD	911 Upgrades	261,800	90,000	90,000						
PD	Uniform Police Vehicle Replacement	53,000	53,000		53,000					
PR	Salt/Sand Spreader (for a Parks truck)	7,500	7,500	7,500						
PR	Replace Scoreboard - TR Rink A	10,000	10,000	10,000						
PR	Gator Utility Vehicle	28,000	28,000	11,533				2,897	13,570	
PR	Gazebo Rehabilitation - Alexandra Park	20,000	20,000	20,000						
PR	Soccer Nets - POW & Fendley	20,000	20,000	20,000						
PR	Playground Replacement - Ridgewoods Park	35,000	35,000	35,000						
PR	Playground Replacement - Myr Morrow	65,000	65,000	65,000						
PR	Lion's Sports Park	1,350,000	1,350,000	135,000				311,229	903,771	
PR	Trails Signage	10,000	10,000				10,000			
PR	Park Development - Sarah Properties	275,000	275,000		93,865			31,864	149,271	
PR	Park Development - Young Crt	80,000	80,000		27,306			9,269	43,425	
PR	Alder Admin Area	10,000	10,000		10,000					

Dept	Project Name	Gross Cost	2015 Impact	Tax Levy	Reserve/ Res. Fund	Water/ Waste-water	Gas Tax	DC	Debt Req'd	Grants/ Other
	Renovations									
TR	CityWide CPA Module	30,000	30,000				30,000			
TS	Highland Drive Rehabilitation	195,000	195,000	15,000						180,000
TS	Snow Plow Internal Loan (2014)	205,000	41,000	41,000						
TS	Truck 16 Replacement; 4WD 1/2 Ton	43,000	43,000	43,000						
TS	Emerald Ash Borer	46,800	46,800	46,800						
TS	Replace Truck 8; 3/4 Ton with Lift Gate	53,000	53,000	53,000						
TS	Faulkner St Rehabilitation - Elizabeth to McCarthy	277,200	277,200	190,700		86,500				
TS	Greenwood Columbarium	42,000	42,000		42,000					
TS	Lane 3E1 - First to Second St.	60,000	60,000				60,000			
TS	Wellington St Bridge Rehabilitation	449,000	40,000		40,000					
TS	2 Transit Shelters	25,000	25,000		25,000					
TS	Operations Centre - 3 Bay Garage Design	790,000	79,000					-	79,000	
TS	First Ave Reconstruction & Watermain Replacement	2,109,674	2,109,674		138,882	72,086				1,898,706
TS	Rehabilitation of Morgandale Crescent	190,000	190,000				190,000			
	<b>TOTAL</b>	41,253,374	14,813,490	1,278,086	619,953	950,186	460,000	800,927	8,207,299	2,497,039

# 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 was completed in 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 2015 budget, Council has shifted the focus to review cost efficient and effective service and program delivery, and to generate revenues with the sale of unused assets, such as vacant land to ensure a stable and equitable tax burden for the community.

**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 a quarterly 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. The Parks and Recreation User Rates and Fees were revised and passed by Council on June 15, 2015 in By-Law No. 060-2015. A corporate review of all 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 for 2011 through 2014. This equated to an incremental increase each year of approximately \$280,000 dollars. For 2015, Council decided to reduce this incremental contribution amount to \$66,140 or approximately 0.22 percent of the annual tax levy.

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. See page 61 for more details.

**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 40. 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.

# 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.

# GLOSSARY

## **Collective Agreement**

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

## **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

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