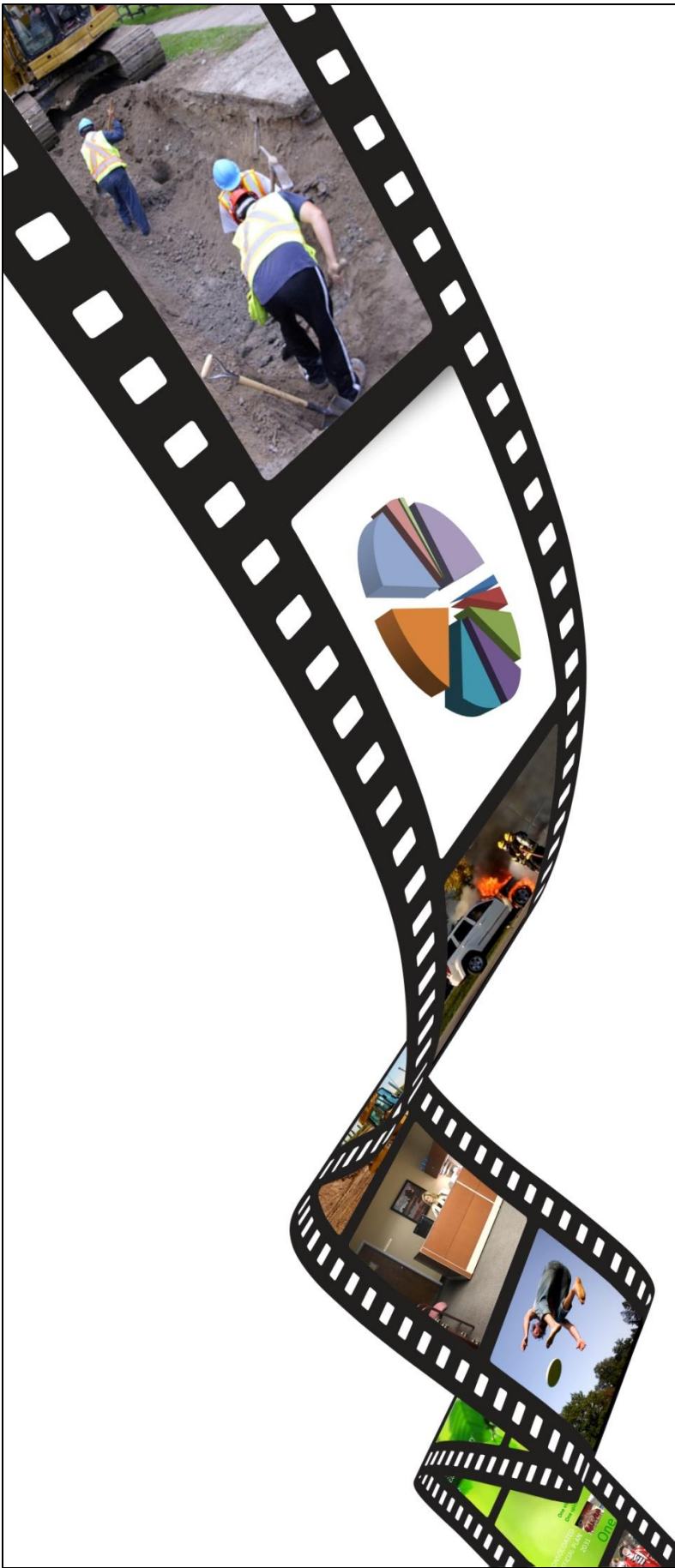


Operating Budget

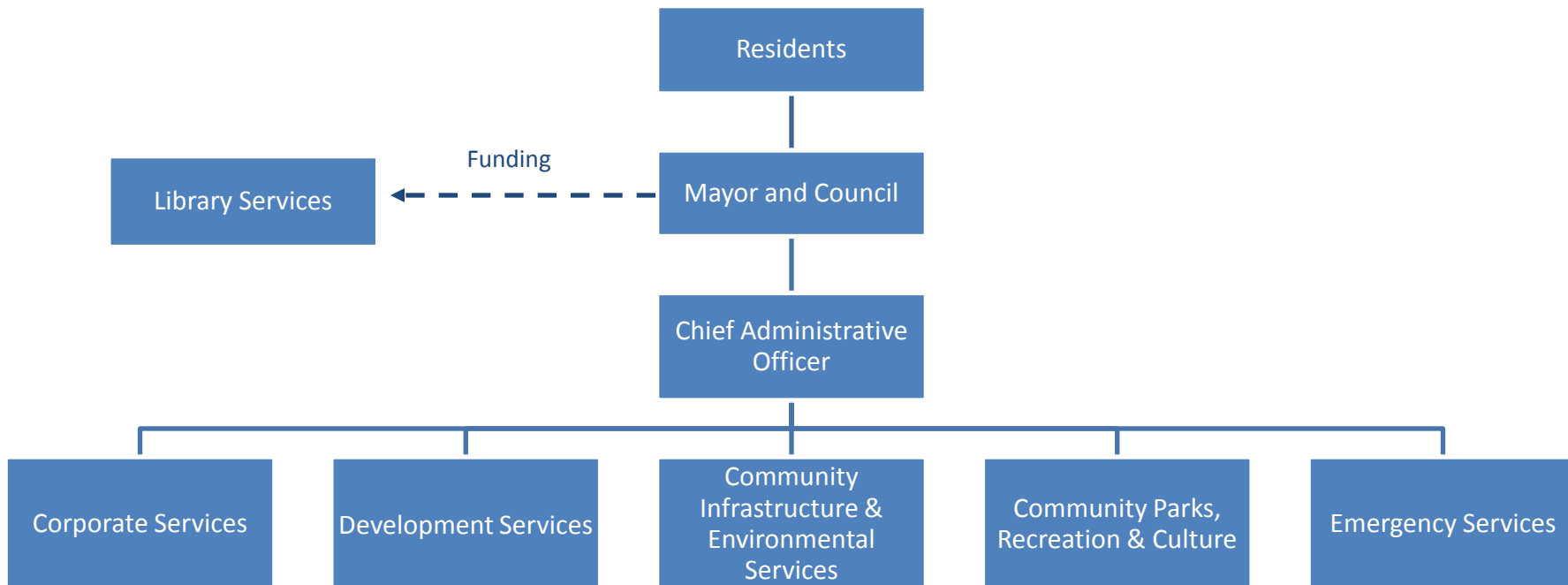


2015 Operating Budget

The Town's 2015 operating budget was prepared with a focus on:

- enhanced focus on community safety;
- continuing to prepare for the anticipated significant growth;
- the Town's strategic plan and its five pillars (programs and services, growth management, natural environment, infrastructure, municipal government)
- maintaining the same quality programs and services that the residents received in 2014;
- aligning budgets and redeploying resources across the organization

In addition to the Mayor and members of Council, the Town's operations are supported by 122.5 full time positions and numerous seasonal contract positions, and paid on-call firefighters.



BUDGET SUMMARY

As noted above, the budget process for 2015 focused on maintaining existing quality programs and services to residents, while continuing to enhance community safety with a multi-year plan to introduce full time fire service at the Queensville Fire Station. The budget only includes statutory or contractual increases and, with the exception of funding the remaining half of the six firefighters that were pre-funded in 2014, does not include any new initiatives.

The 2015 budget followed a similar process to prior years with staff reviewing historical actual expenditures or revenues along with anticipated pressures to ensure the reasonability of budgeted amounts. The tempered assessment growth in 2014 presented some unique challenges to the 2015 budget, as the Town generated approximately \$350,000 less assessment growth than past experience. With the impending growth this is not expected to be a recurring concern.

Some of the major pressures identified in the 2015 budget include:

- **Salaries and Benefits**
As a service organization, salaries and benefits are the largest expenditure that the Town incurs in the operating budget. The 2015 pressure of approximately \$630,000 includes the funding of the remaining half of the six firefighters that were pre-funded in 2014 of approximately \$300,000, and steps, and statutory benefits for all staff. The budget also includes the funding for an additional 2 firefighters for the latter half of 2015. Finally, the 2015 budget also includes a provision for a 1% cost of living adjustment included in the contingency line item.
- **Construction**
The construction budget is proposed to increase \$86,500 over 2014. This is the result of increased costs associated with: street light maintenance (\$15,000); maintenance of catch basins, curbs and gutters (\$30,000); and winter maintenance (\$54,000)
- **Insurance Premiums & Claim Payments**
The 2015 pressure for insurance premiums is approximately \$176,000. This significant increase is to align the budget with the premium increase experienced in 2014, and to ensure that there is sufficient budget to manage the anticipated increase in 2015.
- **Library**
The Library has requested additional funding of approximately \$62,000 to support their operations in 2015. The majority of this increase relates to salaries and benefit pressures for steps and statutory benefits.

- **Materials and Supplies**

The net increase in materials and supplies is approximately \$80,000. The largest pressure in this category is for vehicle fuel (\$60,000). This budget increase better aligns the historic actual expenditures to the budget. Additionally, a budget increase of \$11,300 is proposed for the anticipated cost of supplies required to support the continued enhancement of public education programs that Emergency Services will accomplish in 2015.

- **Grants**

The Town continues to see a decline in the grant support (\$24,200) through the Ontario Municipal Partnership Fund (OMPF). It is anticipated that this grant will continue to decline over the coming years as the Town becomes more urban.

To mitigate the financial impact to residents, staff committed to finding short-term transitional cost reductions in the operating budget in the amount of \$460,000. These include measures such as deferring certain projects and delaying some expenditures. The net result of all the changes to the budget represents a total tax levy increase of 3.95%, with a 1.75% requirement to support Emergency Services and a 2.2% requirement to support the balance of the Town's programs and services.

The operating budget for the Town is shown in the table below. The details for each department, supporting the tables below are included in the balance of this section.



	Mayor & Council	Chief Administrative Officer	Corporate Services	Emergency Services	Development Services	Community Parks, Recreation & Culture	Community Infrastructure & Environmental Services	Library	Corporate Wide	2015 Budget	2014 Budget *	Variance \$	Variance %
2015 OPERATING BUDGET													
Expenditures													
Salaries & Benefits	388,469	999,304	2,336,691	2,614,704	441,143	2,660,132	1,632,010			11,072,453	10,441,932	630,521	6%
Salary Gapping									(56,000)	(56,000)	(56,000)	-	0%
Advertising		7,000	61,000		1,500	3,800	1,200			74,500	70,300	4,200	6%
Animal & Mosquito Control			271,500							271,500	261,500	10,000	4%
Audit Services		16,500	40,500							57,000	57,000	-	0%
Bank Fees and Other Charges			49,000							49,000	63,500	(14,500)	-23%
Communications		7,000	10,020	7,200	2,900	9,930	9,800			46,850	43,250	3,600	8%
Community Grants / Initiatives	105,705									105,705	111,405	(5,700)	-5%
Construction							9,000	605,220		614,220	527,720	86,500	16%
Consultants		25,000	25,500		4,000		15,000			69,500	54,500	15,000	28%
Contingency		89,000							80,000	169,000	169,000	-	0%
Contracted Services							52,923			52,923	45,223	7,700	17%
Corporate Initiatives		61,000								61,000	61,000	-	0%
Courier & Mail Processing		450	21,500		400	550	800			23,700	23,900	(200)	-1%
Development Related Services					-					-	-	-	0%
Equipment & Vehicle	500	2,100	42,315	31,700	3,500	40,240	22,500			142,855	152,455	(9,600)	-6%
Equipment Repair			9,900	35,000			109,827	50,000		204,727	193,327	11,400	6%
Financing										-	3,230	(3,230)	-100%
Insurance Premiums & Claim Payment						2,100			627,500	629,600	453,250	176,350	39%
Legal Services		53,500	-		-					53,500	53,500	-	0%
Library								1,265,622		1,265,622	1,203,759	61,863	5%
Maintenance										-	-	-	0%
Materials & Supplies	13,010	51,450	112,700	54,850	10,400	205,220	488,000			935,630	855,503	80,127	9%
Mileage	25,000	5,250	6,200	3,000	2,700	4,500	5,570			52,220	51,970	250	0%
Miscellaneous		10,500	4,730				16,000			31,230	31,230	-	0%
Other Agencies / Municipalities				124,245	17,500		22,000			163,745	140,745	23,000	16%
Professional Development & Memberships	4,000	48,800	41,200	42,220	16,900	16,430	15,650			185,200	171,700	13,500	8%
Program Instructor							66,200			66,200	54,500	11,700	21%
Property & Building Maintenance				28,400			218,320	800		247,520	270,220	(22,700)	-8%
Public Engagement / Corporate Events	38,000	9,400	3,000							50,400	50,400	-	0%
Rent							51,068			51,068	51,068	-	0%
Software Maintenance & Licenses			97,200				5,800	24,000		127,000	113,800	13,200	12%
Uniform & Safety Clothing			2,025	26,200			14,650	6,000		48,875	55,675	(6,800)	-12%
Utilities			28,500	50,820			465,143	304,560		849,023	805,243	43,780	5%
Waste Collection								618,203		618,203	588,037	30,166	5%
Corporate Reallocation									(1,987,236)	(1,987,236)	(2,217,412)	230,176	-10%
Transitional Cost Reductions				(110,000)					(350,000)	(460,000)	-	(460,000)	0%
Total Expenditures	574,684	1,386,254	3,163,481	2,908,339	500,943	3,935,833	3,837,313	1,265,622	(1,685,736)	15,886,733	14,956,430	930,303	6%



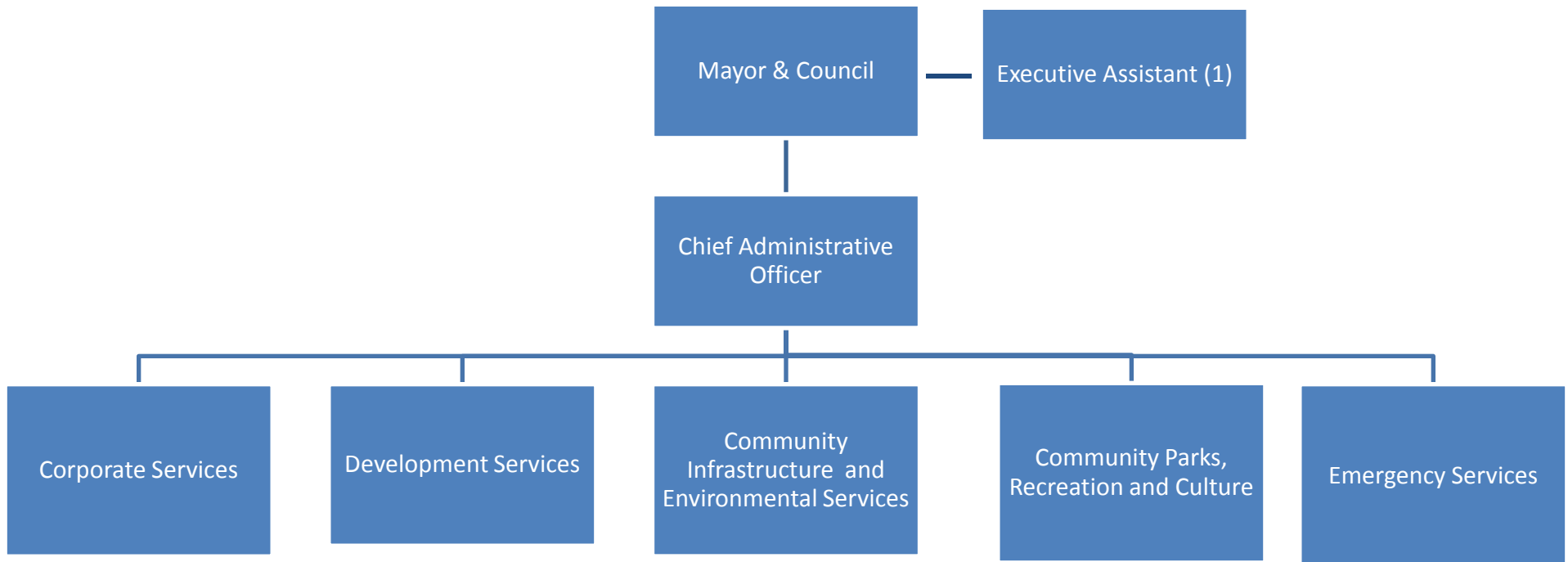
	Mayor & Council	Chief Administrative Officer	Corporate Services	Emergency Services	Development Services	Community Services & Culture	Community Parks, Recreation & Environmental Services	Community Infrastructure & Library	Corporate Wide	2015 Budget	2014 Budget *	Variance \$	Variance %
2015 OPERATING BUDGET													
Revenues													
Taxation									(14,831,857)	(14,831,857)	(14,016,448)	(815,409)	6%
Development Charges & Community Capital			(109,413)		(69,048)	(140,696)				(319,157)	(286,672)	(32,485)	11%
Development Revenues			(15,459)	(38,735)	-		(8,200)			(62,394)	(61,394)	(1,000)	2%
Fines and Penalties			(34,500)	(5,170)						(39,670)	(65,110)	25,440	-39%
Grants						-	(615)	(2,000)	(160,500)	(163,115)	(191,688)	28,573	-15%
Investment Income									(175,000)	(175,000)	(175,000)	-	0%
Library							(64,340)			(64,340)	(59,847)	(4,493)	8%
Licenses			(18,500)							(18,500)	(25,430)	6,930	-27%
Miscellaneous	(2,100)		(7,500)					(2,500)		(12,100)	(19,500)	7,400	-38%
Motor Vehicle Accidents				(35,000)						(35,000)	(35,000)	-	0%
Penalties on Taxes									(500,000)	(500,000)	(456,000)	(44,000)	10%
Recoveries & Contributions from Developers					(100,000)		(6,000)			(106,000)	(156,000)	50,000	-32%
Sales (incl. Tax Sales)			(29,800)		-	(16,613)	(6,050)			(52,463)	(88,463)	36,000	-41%
Services to other Municipalities				(137,700)		(4,773)	(35,000)			(177,473)	(175,473)	(2,000)	1%
User Fees		(69,150)	(5,100)			(1,032,134)				(1,106,384)	(1,067,384)	(39,000)	4%
Waste Diversion Ontario							(75,000)			(75,000)	(88,400)	13,400	-15%
Total Revenues	(2,100)	(69,150)	(220,272)	(216,605)	(169,048)	(1,259,171)	(134,750)	-	(15,667,357)	(17,738,453)	(16,967,809)	(770,644)	5%
Transfers													
Contributions to Reserves			138,604	423,000	-	579,231	129,849	30,000	194,630	1,495,314	1,667,089	(171,775)	-10%
Draws from Reserves	-		-	(109,794)	-	(12,000)	-			(121,794)	(131,180)	9,386	-7%
Financing			-							-	(3,230)	3,230	-100%
Tax Levy Investment to Capital							478,200			478,200	493,200	(15,000)	-3%
Total Transfers	-	-	138,604	313,206	-	567,231	608,049	30,000	194,630	1,851,720	2,025,879	(174,159)	-9%
Net Budget	572,584	1,317,104	3,081,813	3,004,940	331,895	3,243,893	4,310,612	1,295,622	(17,158,463)	-	14,500	(14,500)	

* The 2014 budget has been amended to remove the election budget for comparison purposes

Mayor and Council

The Municipal Council is comprised of the Mayor and four Councillors elected at large, with the Mayor also representing the Town at the regional level of government.

The Mayor and Council Office are supported by 1 full time position.



KEY PRIORITIES

- Represent resident interests at Council
- Provide effective governance to the Town through the adoption of policies and by-laws
- Adopt a strategic plan to guide the Town with respect to its Programs and Service priorities
- Continue to promote East Gwillimbury as a character community
- Appoints interested residents to serve on various Committees and Boards to assist and advise Council on certain issues

BUDGET SUMMARY

The Mayor and Council's 2014 operating budget includes expenditures of \$0.57 million or 4% of the Town's total operating expenditures. The salary and benefits budget for this office has increased by approximately \$7,600. The community grants and initiatives budget has decreased by \$5,900. This is the net impact of the removal of the draw from reserves (\$6,500) requested by the Farmers Market in 2014, and the increased revenue anticipated in 2015 (\$600).

There are two tables included for Mayor and Council. The first table highlights the total budget for the department. The second table provides a detailed list included in the Community Initiatives budget.



Town of
East Gwillimbury

**2015 OPERATING BUDGET
MAYOR AND COUNCIL**

	Mayor & Council Admin	Mayor Hackson	Councillor Young	Councillor DiClemente	Councillor Roy-	Councillor Johnston	Community Persichini Initiatives	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures											
Salaries & Benefits	388,469							388,469	380,906	7,563	2%
Community Grants / Initiatives							105,705	105,705	111,405	(5,700)	-5%
Equipment & Vehicle	500							500	500	-	0%
Materials & Supplies	13,010							13,010	13,010	-	0%
Mileage	25,000							25,000	25,000	-	0%
Professional Development & Memberships	4,000							4,000	4,000	-	0%
Public Engagement / Corporate Events	8,000	6,000	6,000	6,000	6,000	6,000		38,000	38,000	-	0%
Total Expenditures	438,979	6,000	6,000	6,000	6,000	6,000	105,705	574,684	572,821	1,863	0%
Revenues											
Miscellaneous (Farmers Market)							(2,100)	(2,100)	(1,500)	(600)	40%
Total Revenues	-	-	-	-	-	-	(2,100)	(2,100)	(1,500)	(600)	40%
Transfers											
Contributions to Reserves											
Draws from Reserves								-	(6,500)	6,500	0%
Total Transfers	-	-	-	-	-	-	-	-	(6,500)	6,500	0%
Net Budget	438,979	6,000	6,000	6,000	6,000	6,000	103,605	572,584	564,821	7,763	1%



Town of
East Gwillimbury

**2015 OPERATING BUDGET
MAYOR & COUNCIL
COMMUNITY INITIATIVES**

	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures				
Advisory Committees				
Car Show Committee	2,750	2,750	-	0%
Community Safety Committee	2,000	2,000	-	0%
EDAC	2,500	2,500	-	0%
EG Accessibility Advisory Committee	2,000	2,000	-	0%
Environmental Advisory Committee	2,000	2,000	-	0%
Farmers Market	5,600	11,500	(5,900)	-51%
Heritage Committee	2,000	2,000	-	0%
Physician Recruitment / Retention			-	0%
Santa Claus Parade	5,500	5,500	-	0%
Trails Committee	2,000	2,000	-	0%
Community Grants				
Bursary Dr Denison Secondary School	300	300	-	0%
Bursary for the Arts	1,500	1,500	-	0%
Bursary Huron Heights Secondary School	300	300	-	0%
Bursary Sacred Heart Secondary School	300	300	-	0%
Mount Albert Garden & Horticultural	1,000	1,000	-	0%
Neighbourhood Network Tree Planting	1,200	1,200	-	0%
Sharon Temple Canada Day	2,500	2,500	-	0%
Sharon Temple Museum	25,000	25,000	-	0%
Sharon Temple Story Telling	2,500	2,500	-	0%
Sutton Agricultural	750	750	-	0%
York Region Seniors Games	500	500	-	0%



Town of
East Gwillimbury

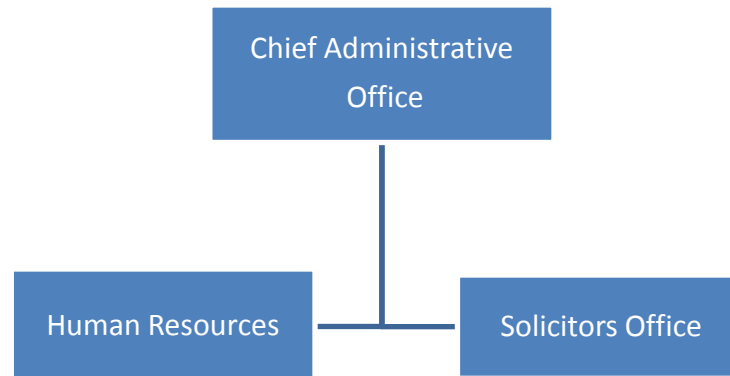
**2015 OPERATING BUDGET
MAYOR & COUNCIL
COMMUNITY INITIATIVES**

	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures				
Other				
Canada Day	7,000	7,000	-	0%
Chamber of Commerce Breakfast	1,225	1,225	-	0%
Committee Contingency	2,250	2,250	-	0%
Community Events	17,900	17,900	-	0%
Music at Civic Square	8,000	7,800	200	3%
Pancake Breakfast	1,300	1,300	-	0%
Remembrance Day Ceremony	2,000	2,000	-	0%
Volunteer Recognition Ceremony	3,830	3,830	-	0%
Total Expenditures	105,705	111,405	(5,700)	-5%
Revenues				
Miscellaneous (Farmers Market)	(2,100)	(1,500)	(600)	40%
Total Revenues	(2,100)	(1,500)	(600)	40%
Transfers				
Contributions to Reserves				
Draws from Reserves		(6,500)	6,500	-100%
Tax Levy Investment to Capital	-		-	0%
Total Transfers	-	(6,500)	6,500	0%
Net Budget	103,605	103,405	200	0%

Office of the Chief Administrative Officer

The Office of the CAO provides strategic administrative leadership to the corporation ensuring Town programs and services are delivered in a cost-effective and timely manner. The CAO works closely with Council to ensure key initiatives are implemented in accordance with the Council approved Strategic Plan. The CAO represents the municipality's interest with other levels of government and stakeholders.

The Office of the CAO has 3 full time positions, along with 2 full time positions in both Human Resources and the Solicitors Office for a total of 7 full time positions. The CAO also provides leadership and support to the five departments in the organization, and acts as the liaison with the Library Board through their CEO.



KEY PRIORITIES

- Assist Council in the creation of a Strategic Plan that establishes key outcomes and community service priorities for the next 4 years
- Ensure that corporate initiatives approved by Council are aligned with the Town's 2015-2018 Strategic Plan and delivered in a timely, cost effective manner
- Provide strategic advice to Council, Staff and relevant community groups
- Oversee the management of significant approved growth within the Town including system upgrades to coordinate subdivision development and construction, YDSS/UYSS/Hwy 404/2nd Concession/Doane Road liaison, construction related activity (Sharon, Queensville, and Holland Landing), Active Transportation and Trail Master Plan (ATTMP) implementation, strategy for updating the official plan and all master plan areas including Water and Wastewater, Transportation, Storm Water Management, Community Parks Recreation and Culture, Facility Asset Management Plan and Fire Master Plan
- Reinforce the development of a leadership team focused on excellence with staff skills and capacity
- Continue regular stakeholder group consultation (ie. EG advisory committees, school boards, library board, other municipalities and development groups)
- Adoption of 2015 Business Plan and Budget with the base budget generally aligned with inflation
- Operational Review – continue to implement recommendations of the Town wide operational review including the customer service systems, integration and support structure, front line focus and Council governance improvements
- Implement corporate key performance indicators for all business units
- Continue the Operations centre land multi-year project-with design/site preparation
- Community Safety – Queensville Fire Station, Mount Albert Fire Station Emergency preparedness, Fire master plan update and enhanced Fire Services for the Town
- Customer service/communications – enhance customer service tracking and follow up and review program for outcomes/resourcing
- Financial priorities – continued development of four year operating financial forecast, development of asset management/financial assessment for all town assets, non-tax fee review

- Economic Development Strategy implementation – review program for resourcing, funding and outcomes, focus on Hwy 404 employment land and industry attraction
- Community engagement / public transparency enhancement – through website, social media, community events, e-news
- Human Resource initiatives – implementation of people plan, training, organizational development and recruitment initiatives, expanding employee self service with payroll and HRIS enhancements and conduct 2015 employee survey

BUDGET SUMMARY

The Office of the Chief Administrative Officer operating budget includes expenditures of \$1.4 million or 9% of the Town's total operating expenditures. The salary and benefits budget for the CAO's office has increased by approximately \$35,000. This is due to the increased costs associated with steps, and statutory benefits. The remaining increases in the budget total slightly less than \$10,000 are all requested increased in the Solicitors Office, to align budget with actual expenditures.

The net budget increase in the CAO's office is \$44,670 or 4%.



Town of
East Gwillimbury

**2015 OPERATING BUDGET
OFFICE OF THE CAO**

	Chief Administrative Officer	Human Resources	Solicitors Office	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures							
Salaries & Benefits	448,290	235,894	315,120	999,304	964,584	34,720	4%
Advertising		7,000		7,000	7,000	-	0%
Audit Services	16,500			16,500	16,500	-	0%
Communications	5,000	1,000	1,000	7,000	7,000	-	0%
Consultants		25,000		25,000	25,000	-	0%
Contingency	89,000			89,000	89,000	-	0%
Corporate Initiatives	61,000			61,000	61,000	-	0%
Courier & Mail Processing		250	200	450	450	-	0%
Equipment & Vehicle			2,100	2,100	2,100	-	0%
Legal Services			53,500	53,500	50,000	3,500	7%
Materials & Supplies	22,500	1,950	27,000	51,450	46,450	5,000	11%
Mileage	4,000	500	750	5,250	5,000	250	5%
Miscellaneous		8,000	2,500	10,500	10,500	-	0%
Professional Development & Memberships	9,400	31,000	8,400	48,800	47,600	1,200	3%
Public Engagement / Corporate Events	4,000	5,400		9,400	9,400	-	0%
Total Expenditures	659,690	315,994	410,570	1,386,254	1,341,584	44,670	3%



Town of
East Gwillimbury

**2015 OPERATING BUDGET
OFFICE OF THE CAO**

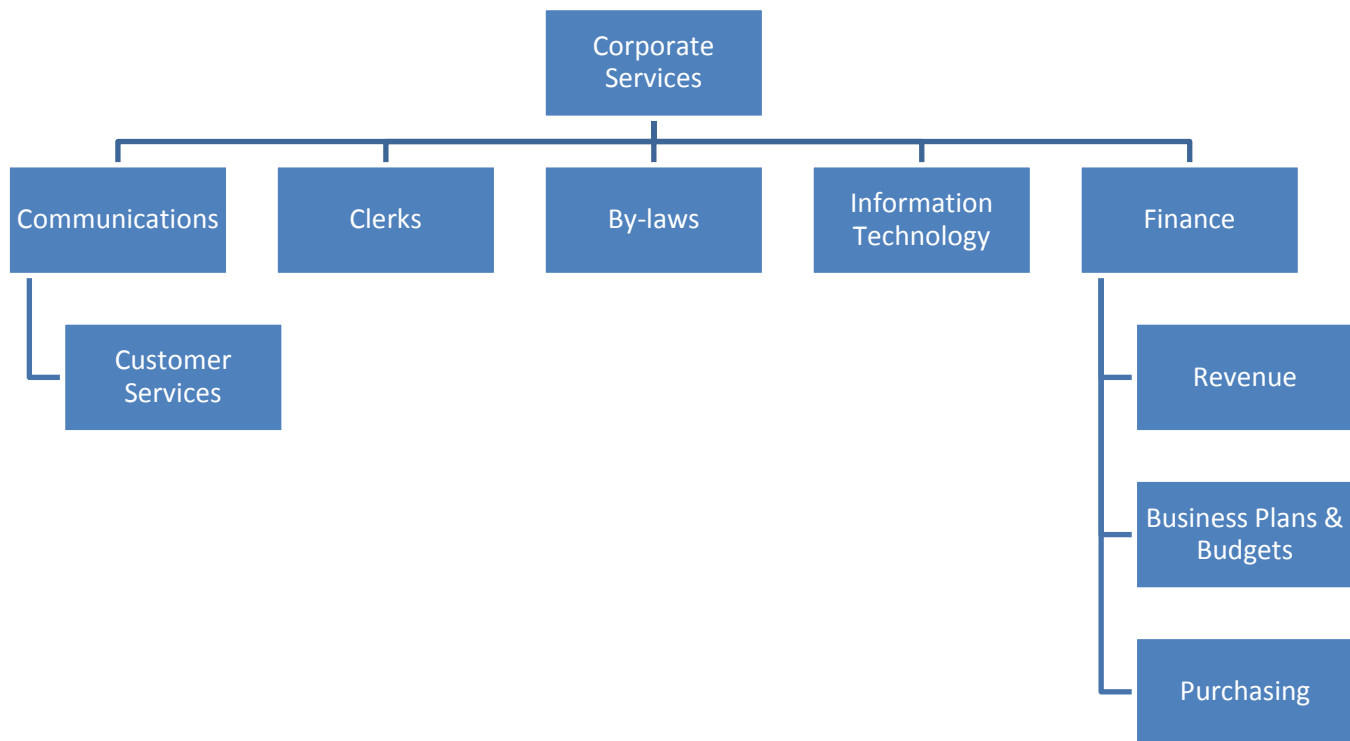
	Chief Administrative Officer	Human Resources	Solicitors Office	2015 Budget	2014 Budget	Variance \$	Variance %
Revenues							
User Fees			(69,150)	(69,150)	(69,150)	-	0%
Total Revenues	-	-	(69,150)	(69,150)	(69,150)	-	0%
Transfers							
Contributions to Reserves							
Draws from Reserves						-	0%
Total Transfers	-	-	-	-	-	-	
Net Budget	659,690	315,994	341,420	1,317,104	1,272,434	44,670	4%

Corporate Services

The Corporate Services Department provides operational support to the corporation and the community through five business units:

- Information technology: data & records management, hardware and software, GIS
- Clerks: Council secretariat
- By-laws: enforcement and education
- Finance: financial planning, controls and reporting
- Communications: public information, community engagement, and customer service

The department is supported by 23 full time positions.



KEY PRIORITIES

- Update procurement by-law and review procurement templates and procedures
- Complete the multi year operating and capital plan
- Implement customer relationship management systems and processes
- Review and update the Information and Technology plan
- Prepare a comprehensive asset management plan
- Complete the non-tax, non-development fee review
- Review and update the procedural by-law and records management by-law
- Complete implementation of the ADP HRIS system
- Provide support and input to zoning by-law review

BUDGET SUMMARY

Corporate Services operating budget includes expenditures of \$3.2 million or 20% of the Town's total operating expenditures.

The election budget included in the 2014 budget was fully funded from reserves and therefore had no impact on the tax supported budget. For comparative purposes the 2014 budget has been adjusted to remove the election budget. You will note however, that the election budget does include the reinstatement of the \$25,000 contribution to reserves to ensure that there are sufficient funds in the reserve for the next election. The annual contribution to the election reserve may need to be adjusted depending on the process and projected costs anticipated in 2018.

The salary and benefits budget has increased by approximately \$76,000 and is partially offset by the increased revenue in development charges (\$18,240). This is due to the increased costs associated with steps and statutory benefits. The advertising budget has an increase of \$4,700 due to the increased cost of advertising. The animal and mosquito control budget increased by \$10,000 due to contractual obligations. The software maintenance and licenses has increased by \$14,200 which includes annual system support to the Town's various software applications. The legal services budget of \$3,500 has been transferred to the budget in the Solicitors Office.

The reduction in bank fees & other charges (\$14,500) and property and building maintenance (\$26,500) are offset by reductions in the revenue budget for sales and fines and penalties. These budgets were eliminated as these are cost recoverable items and do not require a budget.

The contribution to the IT reserve is increasing \$17,000 to ensure that there are sufficient contributions to the reserve based on planned capital expenditures.

The remaining budget adjustments were made to align budgets with actual expenditures being incurred or revenue being generated. The net budget is increasing by approximately \$138,000 or 5%.



**2015 OPERATING BUDGET
CORPORATE SERVICES**

	Strategy & Admin	Finance	Communications	Customer Services	Clerks	Election	By-Laws	Mosquito & Animal	Information Technology	Purchasing	2015 Budget	2014 Budget *	Variance \$	Variance %
Expenditures														
Salaries & Benefits	215,469	753,309	322,347	343,661	278,618		239,955		183,332		2,336,691	2,260,507	76,184	3%
Advertising			61,000								61,000	56,300	4,700	8%
Animal & Mosquito Control								271,500			271,500	261,500	10,000	4%
Audit Services		40,500									40,500	40,500	-	0%
Bank Fees and Other Charges		49,000									49,000	63,500	(14,500)	-23%
Communications	1,500	1,000	1,000	1,000	1,020		2,000		2,500		10,020	10,020	-	0%
Consultants	6,000	9,500							10,000		25,500	25,500	-	0%
Courier & Mail Processing		20,000								1,500	21,500	21,500	-	0%
Equipment & Vehicle	2,600						1,325		4,530	33,860	42,315	42,315	-	0%
Equipment Repair		900							9,000		9,900	9,900	-	0%
Legal Services											-	3,500	(3,500)	-100%
Materials & Supplies	4,800	9,750	36,500	1,500	5,850		2,600		200	51,500	112,700	114,700	(2,000)	-2%
Mileage	500	700	1,000	200	500		2,300		1,000		6,200	6,200	-	0%
Miscellaneous					1,000		2,000			1,730	4,730	4,730	-	0%
Professional Development & Memberships	26,850	2,600	500		7,650		600		3,000		41,200	41,200	-	0%
Property & Building Maintenance											-	26,500	(26,500)	-100%
Public Engagement / Corporate Events					3,000						3,000	3,000	-	0%
Software Maintenance & Licenses	30,000								67,200		97,200	83,000	14,200	17%
Uniform & Safety Clothing							2,025				2,025	2,025	-	0%
Utilities									28,500		28,500	28,500	-	0%
Total Expenditures	287,719	887,259	422,347	346,361	297,638	-	252,805	271,500	309,262	88,590	3,163,481	3,104,897	58,584	2%



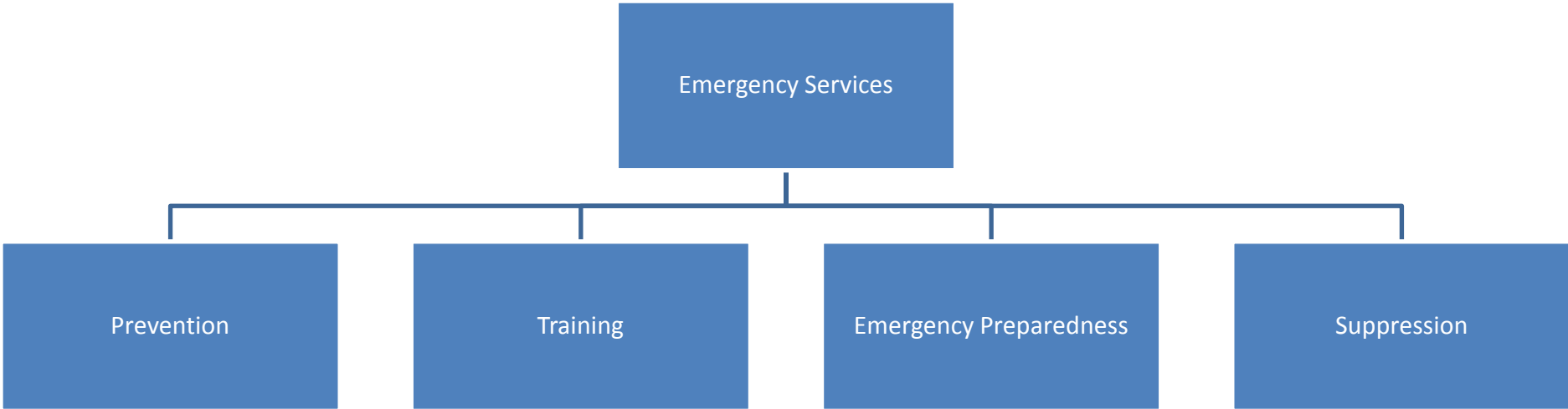
	Strategy & Admin	Finance	Communications	Customer Services	Clerks	Election	By-laws	Mosquito & Animal	Information Technology	Purchasing	2015 Budget	2014 Budget *	Variance \$	Variance %
2015 OPERATING BUDGET														
CORPORATE SERVICES														
Revenues														
Development Charges		(109,413)									(109,413)	(91,173)	(18,240)	20%
Development Revenues					(7,959)		(7,500)				(15,459)	(14,459)	(1,000)	7%
Fines and Penalties							(34,500)				(34,500)	(59,940)	25,440	-42%
Licenses					(9,500)		(9,000)				(18,500)	(25,430)	6,930	-27%
Miscellaneous		(7,500)									(7,500)	(15,500)	8,000	-52%
Sales (incl. Tax Sales)		(20,000)		(7,800)	(2,000)						(29,800)	(47,800)	18,000	-38%
User Fees					(5,100)						(5,100)	(3,100)	(2,000)	65%
Total Revenues	-	(136,913)	-	(7,800)	(24,559)	-	(51,000)	-	-	-	(220,272)	(257,402)	37,130	-14%
Transfers														
Contributions to Reserves						25,000	3,604		110,000		138,604	96,604	42,000	43%
Draws from Reserves											-	-	-	0%
Total Transfers	-	-	-	-	-	25,000	3,604	-	110,000	-	138,604	96,604	42,000	43%
Net Budget	287,719	750,346	422,347	338,561	273,079	25,000	205,409	271,500	419,262	88,590	3,081,813	2,944,099	137,714	5%

* The 2014 budget has been amended to remove the election budget for comparison purposes

Emergency Services

The Emergency Services Department enhances the fire and life safety of the Town’s residents, businesses and visitors by: delivering a prevention and public education program; ensuring emergency preparedness through an essential Emergency Management Program; and providing effective suppression and medical response which includes personnel and equipment.

The department is supported by 20 full time positions and numerous part-time, paid-on-call firefighters.



KEY PRIORITIES

- Continue to enhance full time firefighter complement at Queensville Fire Station 28
- Completion of the redesigned and renovated Queensville Fire Station 28
- Completion of the rebuilt and expanded Mount Albert Fire Station 26
- Review and refine the 10 year Master Fire Plan for years 2017 – 2024
- Establish annual key performance indicators for inspections, planning and public education
- Review, replacement and maintenance of fleet and equipment in conjunction with a cross-department fleet management strategy
- Continue community education initiatives
- Continue contract negotiations for a collective bargaining first agreement

BUDGET SUMMARY

The Emergency Services operating budget includes expenditures of \$2.9 million or 18% of the Town's total operating expenditures. The salary and benefits budget for Emergency Service has increased by approximately \$412,000. This includes the increased steps and statutory benefits along with the remaining half of the budget for the six new firefighters and the addition of two new firefighters for 2015. The increased salary and benefit costs are partially offset by the draw from reserves (\$109,794) as the fire inspector position is funded through building permit fees. The materials and supplies budget increase of \$11,300 represents the anticipated cost of supplies required to support the continued enhancement of public education programs that Emergency Services will accomplish in 2015. A budget increase for other agencies/municipalities in the amount of \$23,000 is comprised of the costs for: the voice radio system (\$20,000); the continued services of a medical advisor (\$3,000) required for the enhanced medical first responder program. Professional development and membership cost increases of \$10,800 relates to increased training costs for the firefighters. These increased budget pressures are partially mitigated by a reduction in uniforms and safety clothing (\$8,800) and equipment and vehicles (\$9,100). The Chief and Deputy Chief's vehicles are scheduled to be replaced in 2015 as the lease on their current vehicles comes to an end in April 2015. The decrease in the equipment and vehicles budget reflects the partial elimination of the lease payments. The capital program recommends the acquisition of two new vehicles rather than a lease.

The net budget is increasing by approximately \$284,542 or 10%.



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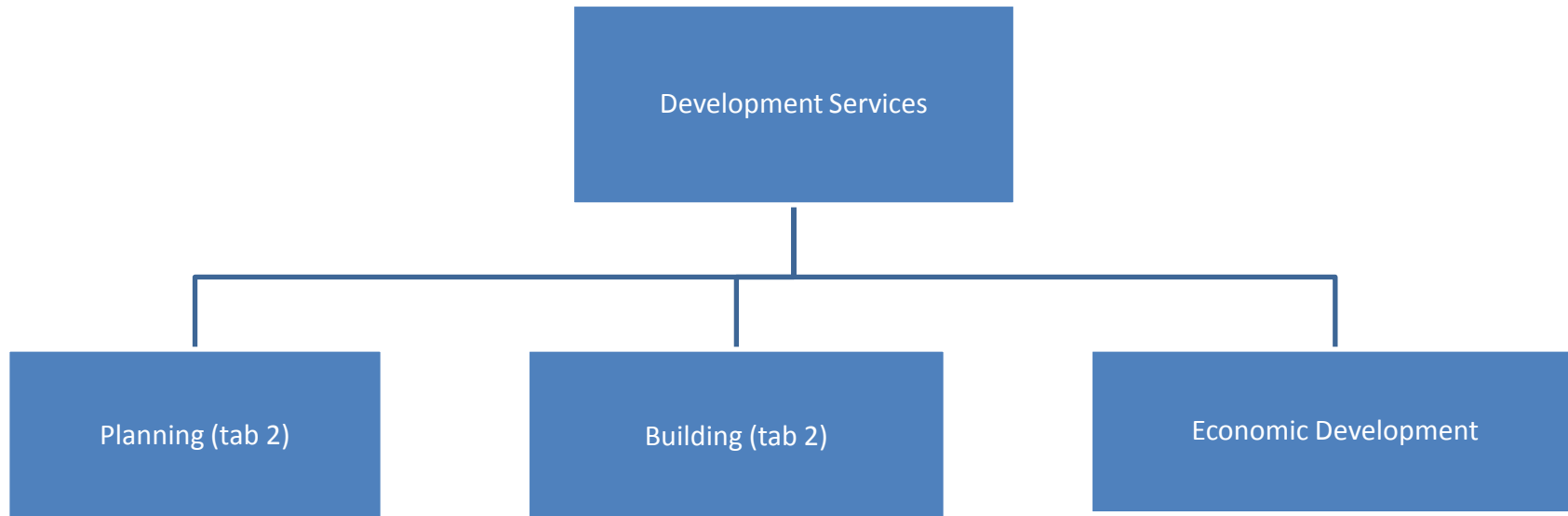
**2015 OPERATING BUDGET
EMERGENCY SERVICES**

	Strategy & Admin	Preparedness Emergency	Fire Prevention	Fire Training	Suppression	Fire Fleet	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures										
Salaries & Benefits	417,970		230,567	120,773	1,845,394		2,614,704	2,202,928	411,776	19%
Communications					7,200		7,200	3,600	3,600	100%
Equipment & Vehicle					27,200	4,500	31,700	40,800	(9,100)	-22%
Equipment Repair						35,000	35,000	34,600	400	1%
Materials & Supplies	7,500	6,800	7,500	3,000	6,050	24,000	54,850	43,550	11,300	26%
Mileage				3,000			3,000	3,000	-	0%
Other Agencies / Municipalities				3,000	121,245		124,245	101,245	23,000	23%
Professional Development & Memberships	3,500		2,100	4,620	32,000		42,220	31,420	10,800	34%
Property & Building Maintenance					28,400		28,400	26,600	1,800	7%
Uniform & Safety Clothing	5,000				21,200		26,200	35,000	(8,800)	-25%
Utilities		3,500			47,320		50,820	50,820	-	0%
Transitional Cost Reductions	(110,000)						(110,000)		(110,000)	
Total Expenditures	323,970	10,300	240,167	134,393	2,136,009	63,500	2,908,339	2,573,563	334,776	13%
Revenues										
Development Revenues	(38,735)						(38,735)	(38,735)	-	0%
Fines and Penalties	(5,170)						(5,170)	(5,170)	-	0%
Motor Vehicle Accidents	(35,000)						(35,000)	(35,000)	-	0%
Services to other Municipalities	(137,700)						(137,700)	(137,700)	-	0%
Total Revenues	(216,605)	-	-	-	-	-	(216,605)	(216,605)	-	0%
Transfers										
Contributions to Reserves						423,000	423,000	423,000	-	0%
Draws from Reserves			(109,794)				(109,794)	(59,560)	(50,234)	0%
Total Transfers	-	-	(109,794)	-	-	423,000	313,206	363,440	(50,234)	-14%
Net Budget	107,365	10,300	130,373	134,393	2,136,009	486,500	3,004,940	2,720,398	284,542	10%

Development Services

The Development Services department provides strategic land use planning and economic development advice concerning the long term growth related vision for the Town; provides building approvals and administration functions through plan review and site inspections of new building construction; administers and manages seamless and timely service delivery and approvals processes; facilitates sound development and redevelopment within the Town; and contributes to the quality of life for its residents.

The department is supported by 18 full time positions and numerous contract positions.



KEY PRIORITIES

- Broadband Intelligent Communities initiative
- Cleantech initiative
- Implementation of the Mount Albert Downtown Revitalization plan
- Initiate downtown revitalization work for Sharon

BUDGET SUMMARY

Development Services operating budget includes expenditures of \$0.5 million or 3% of the Town's total operating expenditures. The salary and benefits budget for Development Services has increased by approximately \$5,760 and is partially offset by a decrease in the materials and supplies budget (\$4,373).

There is a decrease in revenues anticipated of \$50,000 as the final payment for one of the three contribution agreements towards Economic Development came to an end in 2014. Additionally, the budget for grants and sales has been removed to reflect anticipated revenue in 2015.

The net budget is increasing by approximately \$59,000 or 22%.

The Development Services department also includes Planning and Building. The budget tables in this section exclude the budget for these two branches as they are not tax supported. The budget for these branches is included separately in this report as the focus in this section is on the tax supported component of the budget.



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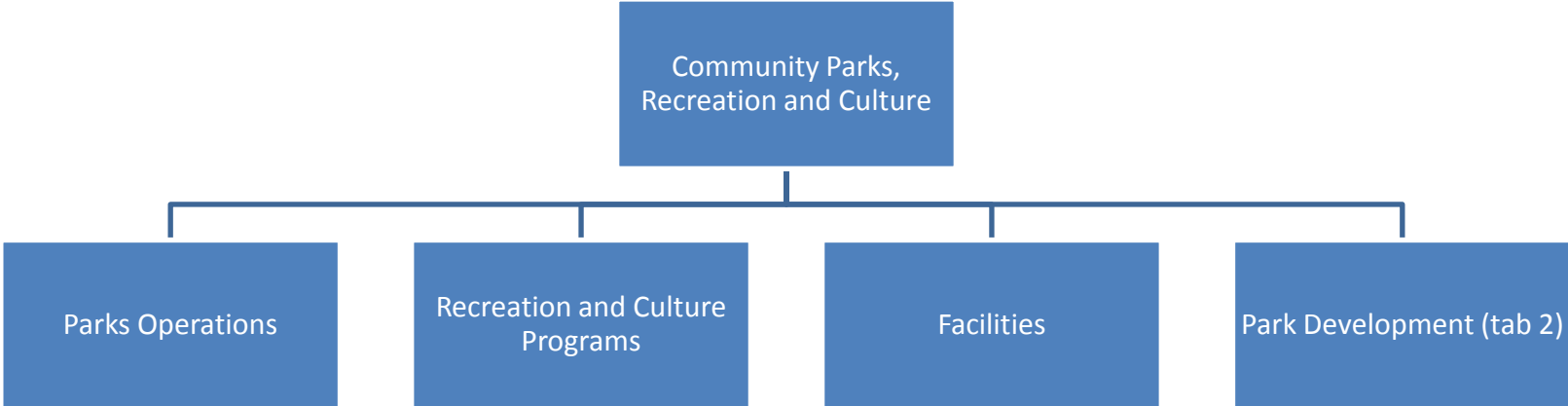
**2015 OPERATING BUDGET
DEVELOPMENT SERVICES**

	Strategy & Admin	Development	Economic	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures							
Salaries & Benefits	214,014	227,129		441,143	435,383	5,760	1%
Advertising			1,500	1,500	1,500	-	0%
Communications	1,300	1,600		2,900	2,900	-	0%
Consultants	4,000			4,000	4,000	-	0%
Courier & Mail Processing	200	200		400	400	-	0%
Development Related Services				-	-	-	0%
Equipment & Vehicle	2,500	1,000		3,500	3,500	-	0%
Legal Services				-	-	-	0%
Materials & Supplies	4,200	6,200		10,400	14,773	(4,373)	-30%
Mileage	700	2,000		2,700	2,700	-	0%
Other Agencies / Municipalities		17,500		17,500	17,500	-	0%
Professional Development & Memberships	7,400	9,500		16,900	16,900	-	0%
Software Maintenance & Licenses				-	-	-	0%
Total Expenditures	234,314	266,629		500,943	499,556	1,387	0%
Revenues							
Development Charges	(69,048)			(69,048)	(69,048)	-	0%
Development Revenues				-	-	-	0%
Grants				-	(4,373)	4,373	-100%
Recoveries & Contributions from Developers		(100,000)		(100,000)	(150,000)	50,000	-33%
Sales (incl. Tax Sales)				-	(3,000)	3,000	-100%
Total Revenues	(69,048)	(100,000)		(169,048)	(226,421)	57,373	-25%
Transfers							
Total Transfers	-	-		-	-	-	0%
Net Budget	165,266	166,629		331,895	273,135	58,760	22%

Community Parks, Recreation and Culture

The Community Parks, Recreation and Culture Department ensures residents have a variety of high quality Recreation and Cultural opportunities and experiences to choose from and promote community pride in Town facilities and recreation services, all of which will encourage an active and healthy lifestyle for residents.

The department is supported by 24.5 full time positions and numerous part time positions.



KEY PRIORITIES

- Review the Community Parks, Recreation and Culture five year master plan
- Continue the Operations centre land multi-year project-with design/site preparation
- Collaborate with stakeholders and potential partners in the planning for a multi-use recreation centre in Queensville
- Continue to develop the Facility Asset Management plan

BUDGET SUMMARY

The Community Park, Recreation and Culture (CPRC) operating budget includes expenditures of \$3.9 million or 24% of the Town's total operating expenditures. The salary and benefits budget for CPRC has increased by approximately \$19,000. This is due to the increased costs associated with steps and statutory benefits. The increased budget in materials and supplies (\$10,900) primarily relates to parks operation and is required to align the budget with actual costs being incurred. The increased budget in contracted services (\$7,700) is required to support the costs associated with upgrading to a web-based registration system for parks and recreation programs and services. There will be an indirect savings within the Information Technology budget as they will no longer be required to maintain hardware (servers) to support the current system. Finally, Program Instructor fees are anticipated to increase by \$11,700 to support the volume of programs and services being requested by the residents.

The increased costs noted above are entirely offset by increased revenues of approximately \$58,000.

The net budget is decreasing by approximately \$70,000 or (2%).



Town of
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**2015 OPERATING BUDGET
COMMUNITY PARKS,
RECREATION & CULTURE**

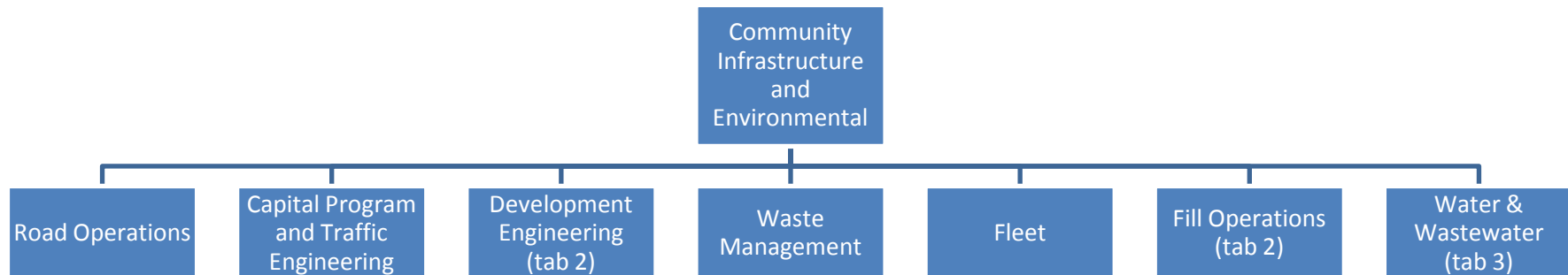
	Strategy & Admin	Parks Operations	Leisure Programs	Facilities	Parks Fleet	2015 Budget	2014 Budget	Variance \$	Variance %
Revenues									
Development Charges	(140,696)					(140,696)	(126,451)	(14,245)	11%
Grants		(615)				(615)	(615)	-	0%
Library				(64,340)		(64,340)	(59,847)	(4,493)	8%
Sales (incl. Tax Sales)				(16,613)		(16,613)	(16,613)	-	0%
Service to other Municipalities				(4,773)		(4,773)	(2,773)	(2,000)	72%
User Fees		(35,708)	(320,500)	(675,926)		(1,032,134)	(995,134)	(37,000)	4%
Total Revenues	(140,696)	(36,323)	(320,500)	(761,652)	-	(1,259,171)	(1,201,433)	(57,738)	5%
Transfers									
Contributions to Reserves				430,238	148,993	579,231	644,690	(65,459)	-10%
Draws from Reserves				(12,000)		(12,000)	(12,000)	-	0%
Total Transfers	-	-	-	418,238	148,993	567,231	632,690	(65,459)	-10%
Net Budget	607,351	888,757	(69,000)	1,586,592	230,193	3,243,893	3,313,576	(69,683)	-2%

Community Infrastructure and Environmental Services

The Community Infrastructure and Environmental Services is responsible for:

- Plan, provide and maintain infrastructure: roads, fleet, sidewalks, streetlights, water/wastewater, storm water management, traffic engineering
- Plan for future infrastructure to accommodate planned growth
- Administer development approvals and agreements
- Administer applications under the Fill & Site Alteration by-law

The department is supported by 29 full time positions and many seasonal contract and part time positions.



KEY PRIORITIES

- Development of a new operations centre space needs assessment and design, in partnership with CPRC
- Proactively implement an updated service delivery plan to respond to growth including:
 - a service delivery plan
 - a fleet replacement strategy
 - implement an automated work order system
- Develop an asset management plan
- Implement construction projects
- Negotiate a new long term N6 waste collection contract

BUDGET SUMMARY

Community Infrastructure and Environmental Services (CIES) operating budget includes expenditures of \$3.8 million or 24% of the Town's total operating expenditures. The salary and benefits budget for CIES has increased by approximately \$76,000 resulting from steps and statutory benefits. The budget for construction is anticipated to increase by almost \$87,000. This is the result of increased costs associated with: street light maintenance (\$15,000); maintenance of catch basins, curbs and gutters (\$30,000); and winter maintenance (\$54,000). An increase of \$10,000 is required to maintain the Town's fleet of vehicles and equipment. The materials and supplies budget is increasing by almost \$60,000. This is primarily related to increased fuel consumption and is needed to more closely align the budget with actual expenditures being incurred. The utilities increase of approximately \$45,000 is to align the budget for street light hydro with historic actuals. Finally, waste collection costs have been increasing and therefore a budget increase of approximately \$30,000 is proposed.

The Waste Diversion Ontario grant is anticipated to decrease by approximately \$13,000 in 2015 adding an additional pressure to the budget.

The net budget, after transfers to/from reserves and capital, is increasing about \$223,000 or 5%.

The CIES department also includes the Water and Wastewater branch, Development Engineering branch, and the Fill Operations branch. The budget tables in this section excludes the budget for these branches. The budget for these branches is included separately in this report as the focus in this section is on the tax supported component of the budget, and these branches are supported by separate fees.



Town of
East Gwillimbury

**2015 OPERATING BUDGET
COMMUNITY INFRASTRUCTURE &
ENVIRONMENTAL SERVICES**

	Strategy & Admin	Roads Operations	Capital Programs & Traffic Engineering	Fleet	Waste Management	2015 Budget	2014 Budget	Variance \$	Variance %
Expenditures									
Salaries & Benefits	297,290	996,956	337,764			1,632,010	1,556,026	75,984	5%
Advertising					1,200	1,200	1,200	-	0%
Communications	2,500	6,300	1,000			9,800	7,300	2,500	34%
Construction		600,820	4,400			605,220	518,720	86,500	17%
Consultants		15,000				15,000	10,000	5,000	50%
Courier & Mail Processing	800					800	800	-	0%
Equipment & Vehicle	4,000	18,500				22,500	23,500	(1,000)	-4%
Equipment Repair				50,000		50,000	40,000	10,000	25%
Materials & Supplies	14,750	257,500	250	200,000	15,500	488,000	428,700	59,300	14%
Mileage	800	2,520	2,250			5,570	6,070	(500)	-8%
Miscellaneous (waste inspection)					16,000	16,000	16,000	-	0%
Other Agencies / Municipalities		22,000				22,000	22,000	-	0%
Professional Development & Memberships	8,000	5,400	2,250			15,650	15,650	-	0%
Property & Building Maintenance		800				800	1,800	(1,000)	-56%
Software Maintenance & Licensing	24,000					24,000	26,500	(2,500)	-9%
Uniform & Safety Clothing		5,000	1,000			6,000	5,000	1,000	20%
Utilities		304,560				304,560	259,810	44,750	17%
Waste Collection					618,203	618,203	588,037	30,166	5%
Total Expenditures	352,140	2,235,356	348,914	250,000	650,903	3,837,313	3,527,113	310,200	9%



Town of
East Gwillimbury

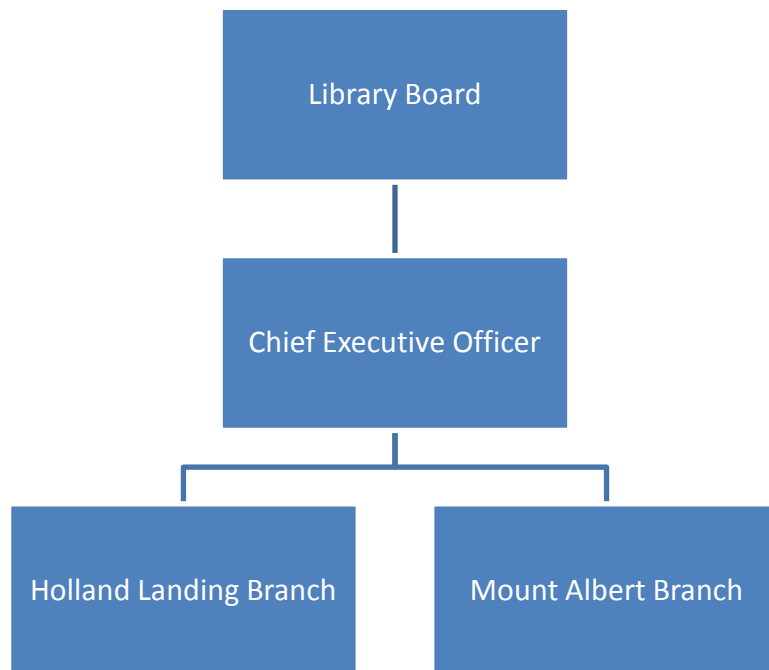
**2015 OPERATING BUDGET
COMMUNITY INFRASTRUCTURE &
ENVIRONMENTAL SERVICES**

	Strategy & Admin	Roads Operations	Capital Programs & Engineering	Engineering	Capital Programs & Traffic	Fleet	Waste Management	2015 Budget	2014 Budget	Variance \$	Variance %
Revenues											
Development Revenues			(8,200)					(8,200)	(8,200)	-	0%
Grants			(2,000)					(2,000)	(2,000)	-	0%
Miscellaneous	(2,500)							(2,500)	(2,500)	-	0%
Recoveries & Contributions from Developers			(6,000)					(6,000)	(6,000)	-	0%
Sales (incl. Tax Sales)			(1,000)				(5,050)	(6,050)	(6,050)	-	0%
Services to other Municipalities			(35,000)					(35,000)	(35,000)	-	0%
Waste Diversion Ontario							(75,000)	(75,000)	(88,400)	13,400	-15%
Total Revenues	(2,500)	(52,200)	-	-	(80,050)	(134,750)	(148,150)	13,400	13,400	-9%	
Transfers											
Contributions to Reserves						129,849		129,849	283,165	(153,316)	-54%
Draws from Reserves								-	(53,120)	53,120	-100%
Tax Levy Investment to Capital				478,200				478,200	478,200	-	0%
Total Transfers	-	-	478,200	129,849	-	608,049	708,245	(100,196)	(100,196)	-14%	
Net Budget	349,640	2,183,156	827,114	379,849	570,853	4,310,612	4,087,208	223,404	223,404	5%	

Library Services

Library Services are governed by a separate Board in accordance with the *Public Libraries Act*. The Town of East Gwillimbury provides annual funding to the Library and has a member of Council on the Library Board. East Gwillimbury Public Library's vision is to build community by fostering learning and discovery. In pursuit of this mandate, the library provides many free or low-cost programs and services to the residents of East Gwillimbury. These include literacy based programs for children and adults, free loans of books (print and electronic) and other materials, and free Internet access (including Wi-Fi). The Library is an identified Municipal Cultural Resource that plays a key role in engaging youth and newcomers, and preserving the Town's culture.

The Library is supported by 7 full time positions, 12 part time positions, and several seasonal and contract positions.



KEY PRIORITIES

- Continue to provide innovative programs and services to the residents of East Gwillimbury
- Continue to provide high quality collections and expand electronic offerings to meet the changing needs of residents
- Implement priority recommendations from the updated Library Master Plan; Operational/Organization review and implementation of RFID system
- Invest in staff training/skills to ensure familiarity with new technology and ability to meet changing service expectations of the public
- Improve fundraising capacity to prepare for future new builds and expansions
- Increase public engagement through activities and events centered around the Library's 40 year anniversary

BUDGET SUMMARY

Request for funding from the Library Board in the operating budget totals \$1.3 million or 8% of the Town's total operating expenditures. The budgeted request has increased by approximately \$67,000 or 5% over the 2014 budget. The increase is primarily driven by increased cost in salaries and benefits.



Town of
East Gwillimbury

**2015 OPERATING BUDGET
LIBRARY SERVICES**

	Library Resources	Library Services / Support	Board Governance / Admin	2015 Budget	2014 Budget	Variance \$	Variance %
Revenues							
Grants			(31,417)	(31,417)	(31,417)	-	0%
User Fees			(25,000)	(25,000)	(25,000)	-	0%
Total Revenues		-	(56,417)	(56,417)	(56,417)	-	0%
Transfers							
Contributions to Reserves			30,000	30,000	25,000	5,000	20%
Total Transfers	-	-	30,000	30,000	25,000	5,000	20%
Net Budget	115,360	1,173,604	6,658	1,295,622	1,228,759	66,863	5%