

MEMORANDUM

To: Council

Cc: Senior Management Team

From: Finance Department

Date: November 22, 2024

Subject: 2025 Budget Submission Addendum Package #4

Please see the attached items provided for your information to support the 2025 Business Plan and Budget submission.

Item	Page #	Addition/ Replace	Comments
Summary of Amendments	Add #4 Item 1	Addition	Amendments from Budget Committee on November 18 & 20
Revised Tax Levy Cost Pressure	Add #4 Item 2	Addition	Revised net cost pressure with amendments included
2025 Tax Supported Summary with Revised Amendments	Add #4 Item 3	Addition	Revised Overall Tax Supported Budget with Budget Committee Amendments
2025 Mayor and Council Community Initiatives	Add #4 Item 4	Addition	Revised Community Grants and Initiatives budget with Budget Committee Amendments
Capital Project Supplemental Information	Add #4 Item 5	Addition	Additional information, as requested on Council Chambers Refresh (PR-25-014), Operations Centre Surface Upgrades (PR-25-016) and Town fleet replacement and purchasing strategy

Printed copies of the information will be available on Monday on your desk at the Civic Centre.

If you have any questions, please let me know.

Thanks,

Warren Marshall

General Manager, Finance / Treasurer

2025 Budget Submission Addendum Package #4 Item 1

2025 Budget Deliberations – Summary of Amendments Carried on November 18th & 20th

Department	Account Category	Budget Amount	Amended Amount	Explanation
Legal and Legislative Services	Legal Services	\$150,000	\$115,000	Reserve Level
Mayor and Council	Community Grants and Initiatives	\$750	\$0	Remove Sutton Fair Funding
Mayor and Council	Community Grants and Initiatives	\$2,000	\$0	Remove Road Watch Committee funding
Mayor and Council	Community Grants and Initiatives	\$1,500	\$0	Remove Chamber of Commerce Breakfast Funding
Mayor and Council	Community Grants and Initiatives	\$600	\$0	Remove York Region Seniors Games Funding
Mayor and Council	Community Grants and Initiatives	\$18,000	\$3,000	Reduce Committee Contingency Funding
Mayor and Council	Community Grants and Initiatives	\$1,000	\$0	Remove funding for Climate Action Outreach
Mayor and Council	Community Grants and Initiatives	\$42,000	\$43,500	Increase funding for Sharon Temple Museum
Mayor and Council	Community Grants and Initiatives	\$0	\$10,000	Increase one time funding for Mount Albert Sports Day
Mayor and Council	Councillor Discretionary Expenses	\$17,500	\$3,500	Reduce Councillor Discretionary expenses to \$500 each
Mayor and Council	Councillor Communication and Outreach Expenses	\$35,000	\$3,500	Reduce Councillor communication and outreach expenses to \$500 each for one year
Parks, Recreation and Culture	Community Grants and Initiatives	\$119,630	\$124,630	Increase one-time funding in Parks Recreation and Culture of \$5,000 for Arts and Culture Committee activities
Parks, Recreation and Culture	Draw from Reserve	\$0	-\$5,000	Provide funding for the one-time funding for PRC Arts and Culture activities from CCC – Arts and Cultural Heritage
Corporate Wide	Contribution to Reserves	\$4,517,260	\$4,272,260	Reduce 2025 increased dedicated asset management additional

				contribution to \$82,000 from \$327,000
Corporate Wide	Targeted Cost Reductions	-\$163,500	-\$360,000	Increase 2025 target for staff to find in year cost reductions from 0.5% to 1.1%

Amendments related to New Staff Requests:

New Staff Request#	Explanation
NS-001	Council and Committee Support Position – Renewal of pilot should not proceed in 2025

2025 Tax Supported Budget with Amendments

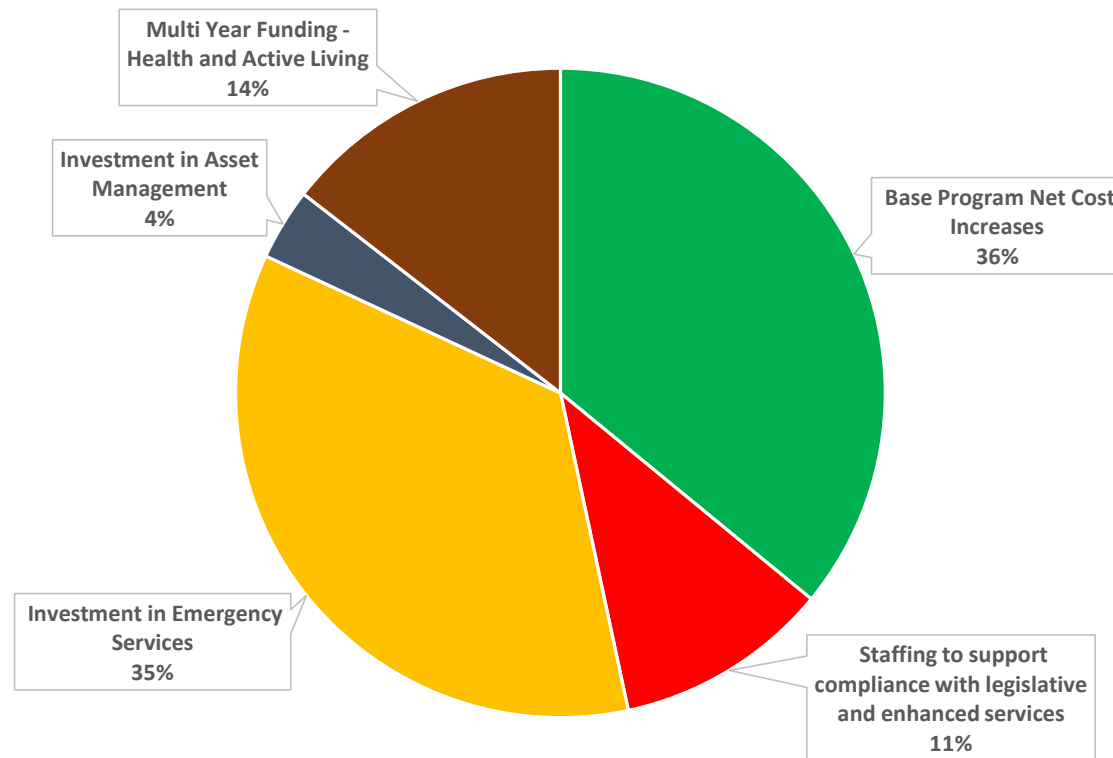
Category	Net Cost Pressure	Revised Net Cost Pressure	Revised Annual Cost per Average Household*	
Base program net cost increases	\$1,100,000	\$805,000	\$74	\$54
Investment in Community Safety	\$790,000	\$790,000	\$53	\$53
Dedicated Funding – Asset Management & HALP	\$650,000	\$405,000	\$44	\$27
Staffing to support compliance with legislative changes and enhanced services	\$240,000	\$240,000	\$16	\$16
Total Net Cost Pressure	\$2,780,000	\$2,240,000	\$187	\$150

Note: Growth related costs are offset by assessment growth

Revised
Monthly Cost
\$12.50/month

*2024 Average Household Assessment Value: \$670,000

Revised estimated net cost pressures on tax levy \$2.2M



	Mayor & Council	Office of the CAO	Legal and Legislative Services	Corporate Services	Finance	Fire and Emergency Services	Development Services	Parks, Recreation and Culture	Engineering and Public Works	Library	Corporate Wide	2025 Budget	2024 Budget	Variance \$	Variance %
Expenditures															
Salaries and Benefits	625,343	648,382	1,257,978	3,897,382	2,320,227	5,635,642	1,424,367	6,691,516	3,515,717	2,399,106	(75,000)	28,340,660	24,525,115	3,815,545	16%
Advertising				88,000			20,500	3,300		10,350		122,150	121,550	600	
Audit Services		16,500			52,200					5,800		74,500	74,500		
Bank Fees, Payroll and Other Charges					129,760					6,290		136,050	121,050	15,000	12%
Communications		5,000	3,300	8,300	4,000	11,200	5,755	24,430	14,540	8,976		85,501	79,301	6,200	8%
Community Grants/Initiatives	114,500							124,630				239,130	228,180	10,950	5%
Consultants				91,000	9,500		7,580		16,500	2,500		127,080	115,080	12,000	10%
Contingency										4,500	1,249,000	1,253,500	420,000	833,500	198%
Contracted Services	10,000		21,500	13,000			380,918	286,523	253,765	2,800	1,730	970,236	893,721	76,515	9%
Councillor Discretionary Expenses	3,500											3,500	17,500	(14,000)	(80%)
Councillor Communications and Outreach	3,500											3,500	35,000	(31,500)	(90%)
Courier and Mail Processing			200	250	37,500			550	2,120	11,190	20,000	71,810	65,545	6,265	10%
Equipment and Vehicle	500		3,100	22,500		35,000	2,000	106,350	24,350	21,250	28,860	243,910	236,860	7,050	3%
Equipment Repair				2,000	900	210,000		130,227	77,000			420,127	400,127	20,000	5%
Insurance								3,200			825,000	828,200	728,200	100,000	14%
Legal Services			115,000									115,000	115,000		
Materials and Supplies	13,010	14,500	14,400	39,600	8,750	157,500	24,520	387,300	882,780	137,090	34,500	1,713,950	1,227,100	486,850	40%
Mileage		4,000	1,500	6,200	700	4,000	12,700	11,600	6,210	4,735		51,645	50,660	985	2%
Other Agencies/Municipalities						217,459	9,000					226,459	204,529	21,930	11%
Program Instructors								301,589		5,750		307,339	209,050	98,289	47%
Property and Building Maintenance						89,320		458,440				547,760	437,520	110,240	25%
Public Engagement/Corporate Events	8,000	4,500		38,500			1,400			5,900		58,300	26,600	31,700	119%
Public Works								16,000	911,300			927,300	1,259,500	(332,200)	(26%)
Rent								56,626		142,036		198,662	229,004	(30,342)	(13%)
Software Licences and Maintenance				543,015		20,000	15,500	8,800	15,700	65,360		668,375	493,315	175,060	35%
Training, Professional Development and Memberships	4,000	12,436	23,500	189,500	46,100	127,400	18,688	69,703	28,766	22,100	9,500	551,693	500,993	50,700	10%
Uniforms, Corporate Attire and Safety Clothing				11,400		82,000	5,000	33,500	19,800	3,250		154,950	122,220	32,730	27%
Utilities				30,000		95,000		1,196,775	436,850			1,758,625	1,522,935	235,690	15%
YorkNet Communications				54,000								54,000	54,000		
Waste Collection								9,000	1,450,557			1,459,557	1,401,558	57,999	4%
Indirect Corporate Costs					(7,500)			(52,738)	(243,706)		(2,487,591)	(2,791,535)	(2,619,508)	(172,027)	7%
Targeted Cost Reductions											(360,000)	(360,000)	(272,000)	(88,000)	32%
Total Expenditures	782,353	705,318	1,440,478	5,034,647	2,602,137	6,684,521	1,927,928	9,867,321	7,412,249	2,858,983	(754,001)	38,561,934	33,024,205	5,537,729	17%

Tax Supported Summary 2025

	Mayor & Council	Office of the CAO	Legal and Legislative Services	Corporate Services	Finance	Fire and Emergency Services	Development Services	Parks, Recreation and Culture	Engineering and Public Works	Library	Corporate Wide	2025 Budget	2024 Budget	Variance \$	Variance %
Revenues															
Taxation											(33,270,092)	(33,270,092)	(32,684,895)	(585,197)	2%
Supplementary Taxation on New Homes											(600,000)	(600,000)	(507,889)	(92,111)	18%
Development Charges					(260,000)							(260,000)	(233,689)	(26,311)	11%
Development Revenue						(61,235)	(70,000)		(8,200)			(139,435)	(134,435)	(5,000)	4%
Fines and Penalties							(129,000)					(129,000)	(82,500)	(46,500)	56%
Grants								(26,000)	(75,000)	(41,967)	(105,300)	(248,267)	(241,382)	(6,885)	3%
Investment Income											(500,000)	(500,000)	(500,000)		
Library								(142,036)				(142,036)	(97,178)	(44,858)	46%
Licenses			(10,500)				(61,000)					(71,500)	(67,000)	(4,500)	7%
Miscellaneous							(1,500)	(144,500)				(146,000)	(19,500)	(126,500)	649%
Motor Vehicle Accidents						(100,000)						(100,000)	(100,000)		
Penalties on Taxes											(600,000)	(600,000)	(500,000)	(100,000)	20%
Recoveries and Contributions from Developers									(6,000)			(6,000)	(6,000)		
Sales			(3,000)		(30,000)			(34,590)	(33,050)			(100,640)	(56,640)	(44,000)	78%
Services to Other Municipalities						(137,700)			(35,000)			(172,700)	(172,700)		
User Fees			(98,250)		(110,000)		(29,500)	(2,592,725)	(50,000)	(7,200)		(2,887,675)	(1,640,530)	(1,247,145)	76%
Total Revenues	0	0	(111,750)	0	(400,000)	(298,935)	(291,000)	(2,939,851)	(207,250)	(49,167)	(35,075,392)	(39,373,345)	(37,044,338)	(2,329,007)	6%
Transfers															
Contributions to Reserves				80,000		552,946		835,966	731,332	154,500	4,272,260	6,627,004	5,917,963	709,041	12%
Draw from Reserves	(10,000)		(101,301)	(467,015)	(69,813)	(662,567)		(1,487,112)		(778,348)		(3,576,156)	(1,897,830)	(1,678,326)	88%
Total Transfers	(10,000)	0	(101,301)	(387,015)	(69,813)	(109,621)	0	(651,146)	731,332	(623,848)	4,272,260	3,050,848	4,020,133	(969,285)	(24%)
NET BUDGET	772,353	705,318	1,227,427	4,647,632	2,132,324	6,275,965	1,636,928	6,276,324	7,936,331	2,185,968	(31,557,133)	2,239,437	0	2,239,437	0%

Mayor and Council
2025 Proposed Operating Budget

Revised with Budget Amendments

	Mayor & Council Admin	Mayor Hackson	Councillor Carruthers	Councillor Crone	Councillor Foster	Councillor Lahey	Councillor Johns	Councillor Roy-Diclemente	Community Initiatives	2025 Budget	2024 Budget	Variance \$	Variance %
Expenditures													
Salaries and Benefits	625,343									625,343	683,017	(57,674)	(8%)
Community Grants/Initiatives									114,500	114,500	133,850	(19,350)	(14%)
Contracted Services	10,000									10,000	10,000		
Councillor Discretionary Expenses		500	500	500	500	500	500	500		3,500	17,500	(14,000)	(80%)
Councillor Communications and Outreach		500	500	500	500	500	500	500		3,500	35,000	(31,500)	(90%)
Equipment and Vehicle	500									500	500		
Materials and Supplies	13,010									13,010	13,010		
Public Engagement/Corporate Events	8,000									8,000	8,000		
Training, Professional Development and Memberships	4,000									4,000	4,000		
Total Expenditures	660,853	1,000	1,000	1,000	1,000	1,000	1,000	1,000	114,500	782,353	904,877	(122,524)	(14%)
Total Revenues													
Transfers													
Draw from Reserves									(10,000)	(10,000)	(70,111)	60,111	(86%)
Total Transfers									(10,000)	(10,000)	(70,111)	60,111	(86%)
NET BUDGET	660,853	1,000	1,000	1,000	1,000	1,000	1,000	1,000	104,500	772,353	834,766	(62,413)	(7%)



Mayor and Council Community Initiatives 2025 Operating Budget

	Community Initiatives - Ongoing	Community Initiatives - One Time	2025 Budget	2024 Budget	Variance \$	Variance %
Expenditures						
Committees						
Committees Groups Appointed by Council						
Heritage Committee	2,000		2,000	2,000		
Ec Dev Advisory Committee	2,000		2,000	2,000		
EG Accessibility Advisory Committee	2,000		2,000	2,000		
Art & Culture Advisory Committee	2,000		2,000	2,000		
Environmental Advisory Committee	2,000		2,000	2,000		
Trails Committee	2,000		2,000	2,000		
Diversity & Inclusion Advisory Committee	2,000		2,000	2,000		
Youth Advisory Committee	2,000		2,000	2,000		
Total Committees Groups Appointed by Council	16,000		16,000	16,000		
Working Groups						
Santa Claus Parade	8,000		8,000	8,000		
Road Watch Committee (CAC)				2,000	(2,000)	(100%)
Broadband Working Committee	2,000		2,000	2,000		
Total Working Groups	10,000		10,000	12,000	(2,000)	(17%)
Community Groups						
River Drive Park Community Group	2,000		2,000	2,000		
North Union Community Group	2,000		2,000	2,000		
Holland Landing Community Group	2,000		2,000	2,000		
Queensville Sharon Community Group	2,000		2,000	2,000		
Total Community Groups	8,000		8,000	8,000		
Subtotal Committees	34,000		34,000	36,000	(2,000)	(6%)



Mayor and Council Community Initiatives 2025 Operating Budget

	Community Initiatives - Ongoing	Community Initiatives - One Time	2025 Budget	2024 Budget	Variance \$	Variance %
Community Grants						
Car Show Group						
Mount Albert Sports Day and Spring Fair		10,000	10,000	10,000		
Routes Connecting Communities	7,500		7,500	7,500		
Sharon Temple Museum	43,500		43,500	42,000	1,500	4%
Sharon Temple-Canada Day	3,000		3,000	3,000		
Sutton Agricultural Society				750	(750)	(100%)
East Gwillimbury Gardeners	1,000		1,000	1,000		
York Region Seniors Games				600	(600)	(100%)
Chamber of Commerce Tourism	8,500		8,500	8,500		
Total Community Grants	63,500	10,000	73,500	73,350	150	
Other						
Committee Contingency	3,000		3,000	18,000	(15,000)	(83%)
Chamber of Commerce Breakfast				1,500	(1,500)	(100%)
Pancake Breakfast	4,000		4,000	4,000		
Climate Action Outreach				1,000	(1,000)	(100%)
Total Other	7,000		7,000	24,500	(17,500)	(71%)
Total Expenditures	104,500	10,000	114,500	133,850	(19,350)	(14%)
Total Revenues						



Mayor and Council Community Initiatives 2025 Operating Budget

	Community Initiatives - Ongoing	Community Initiatives - One Time	2025 Budget	2024 Budget	Variance \$	Variance %
Transfers						
Mount Albert Sports Day and Spring Fair		(10,000)	(10,000)	(10,000)		
Total Transfers		(10,000)	(10,000)	(10,000)		
Total Transfers		(10,000)	(10,000)	(10,000)		
NET BUDGET	104,500		104,500	123,850	(19,350)	(16%)

2025 Budget Submission Addendum Package #4 Item 5

2025 Capital Program – Supplemental information as requested by Council during deliberation meetings on November 18th & 20th

Capital Project PR-25-014 Civic Centre Council Chambers Refresh (page 242 of 382)

Project Description: To refresh the current Council Chambers with new millwork, carpeting, lighting, seating, and to enhance accessibility.

Project Justification: To accommodate growth and accessibility for Council and Staff conducting efficient meetings.

Total Budget: \$370,000

Funding Source: Facility Reserve

Additional Information:

- The scope of this project includes:
 - Reconfiguration and replacement of existing millwork
 - Reconfiguration and retrofit of existing lighting fixtures
 - Removal and replacement of existing flooring
 - Removal, reconfiguration, and replacement of existing seating
 - Upgrades to electrical systems
 - Upgrades to ensure fire code compliance
 - Upgrades to accessibility features
- This project can be considered as part of a larger Civic Centre building renovation in future years, if desired
- The code compliance items should be addressed in the short term, specifically entry doors
- Note: If approved, CS-25-002 Audio Video Automation Upgrades project through the IT department will require some modifications to millwork and electrical configurations
 - Recommend maintaining a portion of the budget request to allow for these modifications

Capital Project PR-25-016 Operations Centre Surface Upgrades (page 250 of 382)

Project Description: To complete the installation of asphalt surface on the north and west side of the yard. This includes a surface area of approximately 10,000 square meters with an estimated cost of \$50-55 per square meter.

Project Justification: In 2020, the surface was built to a standard using compacted granular material. Since that time, concerns have been raised from health and safety that it poses a risk

to slips/trips as well as musculoskeletal injuries. Hard packed snow/ice remain after clearing, increasing the potential for an injury.

Total Budget: \$600,000

Funding Source: Facility Reserve

Additional Information:

- On April 16, 2024, Facilities Branch received a formal Health and Safety recommendation, which recommended the Operations Centre yard be paved.
- Justification for this recommendation included:
 - o Uneven surfaces
 - o Current surface cannot be maintained properly in winter months
 - o Potential for slips, trips, and falls (which could lead to musculoskeletal injuries and traumatic brain injuries)
- The request from the Joint Health and Safety Committee was that management bring this concern forward for the 2025 budget deliberations
- On May 6, 2024, Facilities Branch formally responded to the recommendation with the following comments:
 - o Current surface meets all applicable standards and regulations
 - o Current surface is a municipal standard for a variety of functions (trails, walkways, some roads, and some road shoulders)
 - o Parks, Recreation and Culture department will initiate a 2025 capital budget request for Council consideration
- The current conditions are similar to the previous Operations yard with partial asphalt and partial compacted granular surface
- No documented Health and Safety incidents or near misses have been reported to date
 - o This would be a preventative measure to reduce the possibility of future incidents.
- Parks, Recreation and Culture will continue to monitor the conditions of the granular surface throughout the year to minimize and correct voids in the granular material

Date: November 21, 2024

Summary:

- Guided by both the Fleet and Green Fleet Strategies approved by Council, a \$1.15M fleet replacement budget request was submitted for 2025 which includes:
 - 4 light duty vehicles, value \$320K
 - All units have had their lifecycles extended (1 to 3 years)
 - 1 heavy duty vehicle, value \$390K
 - To support extended delivery estimate (18+ months)
 - 4 equipment assets, value \$440K
- Additionally, user departments submitted growth budget requests for the following:
 - 2 light duty vehicles, value \$190K
 - 2 equipment assets, value \$92K

Background:

- The Fleet Strategy includes a best management fleet replacement lifecycle practice given the commercial use of the Town's varied fleet assets. Lifecycles were developed based on industry best practices, licensed mechanic experience, historical asset utilization and cost of ownership.
- Light duty vehicles have a seven-year lifecycle. However, each asset is assessed by the Town's licensed mechanic annually and with a more detailed assessment prior to it being recommended for replacement. Through this review, 4 (four) assets scheduled for replacement were evaluated and subsequently had their lifecycle extended, which will be re-evaluated as part of future budgets.
- As reported to Council, current market conditions for the production and delivery of Heavy-Duty vehicles (including snowplows) requires advanced replacement strategies to prepare for extended manufacturing timeframes in excess of 18months.
 - The Heavy-Duty snowplow included in the 2025 budget is not anticipated to be received for service until Q3/26 at the earliest.

Green Fleet Strategy

- Following the Green Fleet Strategy, prior to procurement, all vehicles are subject to a utilization and EV suitability assessment to determine if they are a compatible fit for transition to alternative fuels. This assessment incorporates historical use, product availability and available charging/fueling infrastructure.

- Within the 2025 Budget, three light duty vehicles (two 1/2ton pick-ups, one Jeep) may be suitable candidates for EV transition to be evaluated prior to procurement.
- Vehicle right sizing discussions are held with user departments regularly and especially when new or replacement vehicles are being contemplated to ensure that all future assets are being replaced with downsized and more fuel-efficient powertrains where appropriate.

Light Duty Vehicle Assessments:

- The following is a summary of the light duty vehicles included within the budget:

Replacement					
Description	Lifecycle	Yrs Extended	Odometer	Engine Hours	Budget
Jeep (Parks Ops)	7	2	80,000	1,900	\$50,000
1/2Ton Pick-up (Facilities)	7	1	117,000	3,500	\$85,000
3/4Ton Pick-up (Facilities)	7	2	165,000	5,200	\$90,000
1/2Ton Pick-up (W&WW)	7	3	210,000	8,700	\$95,000

Growth		
User Group	Description	Budget
Bylaw Services	Possible EV. To support new 2025 FTE	\$95,000
W&WW	Possible EV. To support 2024 FTE addition	\$95,000

Fleet Stretching:

- Given the availability of most fleet assets to the Operational groups (Engineering, Public Works and Parks) located at the Operations Centre, Fleet is able to leverage sharing of assets and pooling to maintain a lean fleet complement.
- There are four (4) units currently redeployed as pool vehicles, used to support seasonal staff and available during routine and unscheduled vehicle maintenance.
- Typically, select assets are retained following replacement, when possible, for a short period of time (less than 12 months) to act as pool vehicles. Most recently this was successfully done in cooperation with FES with two redeployments avoiding the need for

short term rental units over the summer, resulting in operational savings of \$13,200.

- Staff recommend proceeding with the vehicle replacements as provided in the budget as these assets have been inspected and in the mechanics opinion have sufficient wear and tear and risk of reliability and failure that the assets should be replaced. Should Council wish to defer the purchase of a vehicle in 2025 staff would select the following vehicle from the 2025 budget:
 - PR-25-025 2018 Chev Silverado 1500 4WD (F17-22) Replacement \$85,000
 - Staff note the following mechanical risks and potential upcoming repairs:
 - Transmission repair/failure
 - Engine major service
 - Tires, electrical, misc. unforeseen faults
 - Repairs in 2025 could be \$5000 to \$20,000