



# Toronto 2015 BUDGET

## OPERATING PROGRAM SUMMARY



## Toronto Region and Conservation Authority (TRCA)

### 2015 OPERATING BUDGET OVERVIEW

TRCA protects, restores and celebrates the natural environment in Toronto and Toronto region through the development and application of watershed plans, innovative environmental science and education programs.

#### 2015 Budget Highlights

The tax-supported cost to deliver this service to Toronto residents in 2015 is \$3.456 million while the rate supported cost is \$4.598 million for a total City cost of \$8.054 million, as shown below.

(in \$000's)	2014 Budget	2015 Budget	Change	
			\$	%
Gross Expenditures	39,507.0	40,187.0	680.0	1.7%
Gross Revenues	31,649.0	32,133.0	484.0	1.5%
<b>Net Expenditures</b>	<b>7,858.0</b>	<b>8,054.0</b>	<b>(196.0)</b>	<b>(2.5%)</b>
Less: Toronto Water Contribution	4,486.0	4,598.0	112.0	2.5%
<b>Tax-Supported</b>	<b>3,372.0</b>	<b>3,456.0</b>	<b>84.0</b>	<b>2.5%</b>

TRCA is facing a pressure of \$0.680 million due to the salary and benefits increases which are partially offset by additional funding of \$0.484 million from other municipality partners and user fee revenue increases. Further, since the rate-supported contribution from Toronto Water will increase by \$0.112 million, the increase to the tax-supported portion will be limited to \$0.084 million or 2.5% over 2014.

[toronto.ca/budget2015](http://toronto.ca/budget2015)

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5. Summary of 2015 New & Enhanced Service Changes	N/A
6. Inflows/Outflows to / from Reserves & Reserve Funds	N/A
7. 2015 User Fee Rate Changes	N/A

Fast Facts

- TRCA was formed in 1957 under the *Conservation Authorities Act*.
- Today, TRCA owns more than 44,000 acres of land in the Toronto region, employs more than 400 full time employees and coordinates more than 3,000 volunteers each year.
- Apart from Toronto, TRCA receives funding from Regions of York, Peel and Durham, Town of Mono and the Township of Adjala-Tosorontio.

Trends

- In 2014, TRCA received approximately 1,000 development permit applications, issued almost 1,000 development permits and 100 violations.
- The cost of TRCA operating funding per Toronto resident has been moderately increasing from \$2.68 per resident in 2012 to \$3.00 per resident in 2014.

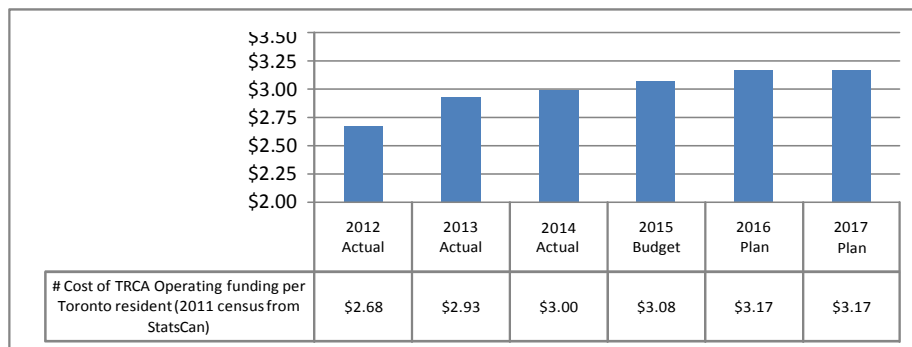
Our Service Deliverables for 2015

TRCA will continue to maintain and improve the region's lands and waters, contribute to public safety from flooding and erosion, provide for the acquisition and management of conservation and hazard lands, and enhance the quality and variety of life in the community by providing lands for inter-regional outdoor recreation, heritage preservation and conservation education.

The 2015 Operating Budget will ensure the continuation of the service levels provided by TRCA, including:

- Continue to deliver and manage public use programs and facilities at 9 Conservation Areas used by over 510,000 visitors and at Black Creek Pioneer Village used by over 150,000 visitors.
- Continue to protect, manage and restore water in 9 watersheds and land resources on 44,000 acres (of which 12,000 acres are in Toronto) and encourage environmentally friendly practices and development progress on the Waterfront projects.
- Continue to deliver Conservation Education programs at Kortright and 3 Field Centres with the aim to influence the public's stewardship of water and land resources.
- Continue to deliver administrative services and support, strategic leadership, executive direction and decision making to meet regulatory compliance and organizational and governance requirements of the TRCA funding partners.

Cost of TRCA Operating Funding Per Toronto Resident

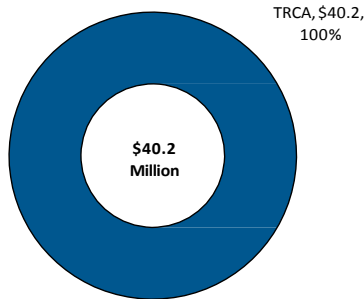


2015 Operating Budget Expenses & Funding

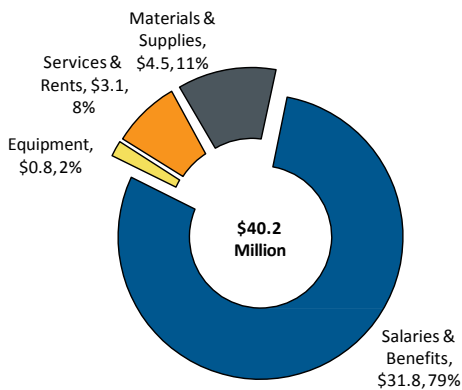
Our Key Challenges & Priority Actions

Where the money goes:

2015 Budget by Service  
\$40.187 Million

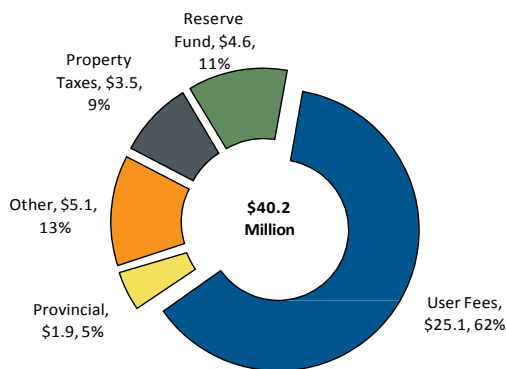


2015 Budget by Expenditure Category



Where the money comes from:

2015 Budget by Funding Source



**Funding Ratio** - TRCA's total budget is approved by other municipalities; therefore the City of Toronto's share must maintain the ratio between these municipalities according to their share of overall TRCA property tax assessment base.

- ✓ As a result of the funding ratio, any major reductions to the City's support to TRCA's budget would require proportional reductions in funding from other municipalities. Therefore, reductions in service levels are not recommended at this time.
- ✓ TRCA is also pursuing continuous improvement in the development and delivery of all TRCA programs through creative partnerships and diverse funding sources.

**Rouge Park** - The Federal Government announced that Rouge Park is to become Canada's first national urban park. Most of the lands within Toronto that will become part of the proposed park are owned by TRCA.

- ✓ TRCA has signed the "Land Exchange Agreement in Principle" between municipal partners, TRCA and Parks Canada and will be reporting back on status and identifying any impacts from the transfer of land for the Rouge Park prior to the 2016 Budget process.

2015 Operating Budget Highlights

- TRCA will continue to deliver and manage public use programs and facilities at 9 Conservation Areas and Black Creek Village.
- TRCA will continue to protect, manage and restore water in 9 watersheds and 44,000 acres of land.

## Council Approved Budget

City Council approved the following recommendations:

1. City Council approve the 2015 Operating Budget for Toronto and Region Conservation Authority of \$40.187 million gross and \$3.456 million net:

<b>Service</b>	<b>Gross (\$000s)</b>	<b>Net (\$000s)</b>
TRCA	40,187.0	8,054.0
<b>Total Program Budget</b>	<b>40,187.0</b>	<b>8,054.0</b>
Less: Toronto Water Contribution		4,598.0
<b>Tax-Supported</b>		<b>3,456.0</b>

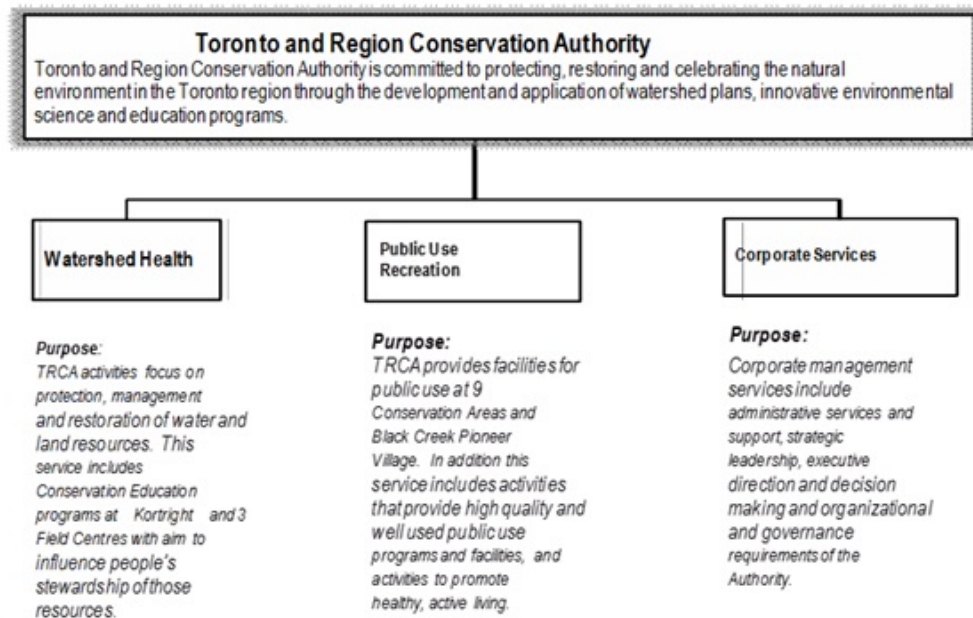


## **Part I:**

2015 – 2017

Service Overview and  
Plan

## Program Map



### 2015 Service Deliverables

The 2015 Operating Budget of \$40.187 million gross and \$3.456 million net will provide funding to:

- Continue to deliver and manage public use programs and facilities at 9 Conservation Areas used by over 510,000 visitors and at Black Creek Pioneer Village used by over 150,000 visitors.
- Continue to protect, manage and restore water in 9 watersheds and land resources on 44,000 acres (of which 12,000 acres are in Toronto) and encourage environmentally friendly practices and development progress on the Waterfront projects.
- Continue to deliver administrative services to meet regulatory compliance and organizational and governance requirements of the TRCA funding partners.

## What we do

### ***Watershed Health***

TRCA activities focus on protection, management and restoration of water and land resources. This also includes Conservation Education programs at Kortright and 3 Field Centers with aim to influence people's stewardship of those resources.

This Service is comprised of the following key activities:

- Watershed Studies and Strategies
- Water Risk Management
- Ecology
  - ✓ Forecasting
  - ✓ Flood Management
  - ✓ Warning
- Restoration Services
  - ✓ Management
  - ✓ Restoration of lands/ecosystems
  - ✓ Protection
- Planning and Development Review
  - ✓ Plan Review related to Flooding and Erosion (turnaround within 30-60 days)
- Environmental Education at the Kortright Centre to over 150,000 users annually
- Conservation Field Centers

### ***Public Use Recreation***

TRCA provides facilities for public use at 9 Conservation Areas and Black Creek Pioneer Village. In addition this service includes activities that provide high quality and well used public use programs and facilities, and activities to promote healthy, active living.

The service is comprised of the following key activities:

- Black Creek Pioneer Village (used by approximately 150,000 visitors from May to December) provides:
  - ✓ Conservation of heritage site
  - ✓ Educational Services
- Bathurst Glen Golf Course
- Conservation Areas (used by over 500,000 visitors)

### ***Corporate Management***

TRCA provides corporate management services which include administrative services and support, strategic leadership, executive direction and decision making and organizational and governance requirements of the Authority.

This Service is comprised of the following key activities:

- Corporate Management
- Corporate Secretariat
- Human Resources
- Communications
- Finance and Business

## Service Performance Measures

- TRCA is a separate agency and does not follow City's standards for performance measures.
- TRCA's performance measures are based on volume, customer service quality and community input.
- Overall, TRCA met its performance measure targets for 2014.
- The following should be noted while considering TRCA's performance measures:
  - ✓ Number of development violations can vary year to year depending on the volume of development occurring across TRCA's area of jurisdiction and how successful TRCA enforcement officers are in finding violations.
  - ✓ Attendance at Conservation Areas is usually affected by weather and tourism levels.

Major Activity	Performance Measure Description	2012 Actuals	2013 Actual	2014 Actual	2015 Target	2016 Target	2017 Target
Planning and Development Review	Number of permit applications received	1,032	1,064	1,000	1,000	1,000	1,000
	Number of development permits issued	944	978	1,000	1,000	1,000	1,000
	Number of violations issued	93	131	100	100	100	100
	Number of environmental studies	152	179	223	359	434	510
Greenspace and Regional Biodiversity	Number of native trees / shrubs planted	313,289	278,884	350,000	350,000	350,000	350,000
	Number of native trees / shrubs produced	305,181	231,081	230,000	230,000	230,000	230,000
Land Securement and Management	Acres of land on ownership	44,136	44,312	44,512	44,712	44,712	44,912
	% of Land Master Plan achieved	57.2%	57.4%	57.7%	57.9%	57.9%	58.2%
Education and Outreach	Attendance numbers for Kortright Centre for Conservation	173,949	163,910	180,000	180,000	180,000	180,000
	Number of program days at Conservation Field Centres utilized by GTA students	26,028	26,000	26,000	26,000	26,000	26,000
	Visitor satisfaction survey results (out of possible 5)	4.6	4.8	4.8	4.8	4.8	4.8
Tourism and Recreation	Attendance numbers at Conservation Areas	516,000	562,341	510,000	510,000	510,000	510,000
	Attendance numbers at Black Creek Pioneer Village	131,600	151,419	140,000	140,000	141,000	141,000
Corporate Services	Cost of TRCA Operating funding per Toronto resident (2011 census from Stats)	\$2.86	\$2.93	\$3.00	\$3.08	\$3.17	\$3.17
	Volume: number of payroll, invoices, purchase card transactions	47,000	47,000	47,000	47,000	47,000	47,000



**Table 1**  
**2015 Operating Budget and Plan by Service**

(In \$000s)	2014		2015 Operating Budget				2015 vs. 2014 Approved Changes		Incremental Change			
	Approved Budget	Actual	2015 Base	New/ Enhanced	2015 Budget			2016 Plan		2017 Plan		
	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%	
Total Gross Exp.	39,507.0	39,588.9	40,187.0		<b>40,187.0</b>	680.0	1.7%	637.0	1.6%	650.0	1.6%	
Total Revenues	31,649.0	31,730.9	32,133.0		<b>32,133.0</b>	484.0	1.5%	434.9	1.4%	443.0	1.3%	
<b>Total Net Exp.</b>	7,858.0	7,858.0	8,054.0		<b>8,054.0</b>	196.0	2.5%	202.1	2.5%	207.0	2.4%	
Less Toronto Water Contribution	4,486.0	4,486.0	4,598.0		<b>4,598.0</b>	112.0	2.5%	115.1	2.5%	118.0	2.4%	
<b>Tax-Supported</b>	3,372.0	3,372.0	3,456.0		<b>3,456.0</b>	84.0	2.5%	87.0	2.5%	89.0	2.5%	
Approved Positions	409.3	409.3	409.3		<b>409.3</b>							

The 2015 Operating Budget for TRCA of \$40.187 million gross and \$8.054 million net is \$0.196 million or 2.5% over the 2014 Approved Budget of \$7.858 million net.

- The 2015 Operating Budget of \$8.054 million net has two funding sources: \$4.598 million which is funded by a contribution from Toronto Water's rate-supported Operating Budget and the balance of \$3.456 million which is funded from property taxes.
- The 2015 Operating Budget does not include any service level changes or New and Enhanced initiatives.
- TRCA's total 2015 staff complement will be 409.3 positions as highlighted in the table below:

**Table 2**  
**2015 Total Staff Complement**

Changes	2015 Budget Total	Plan	
		2016	2017
Opening Complement	410.3	409.3	409.3
In-year Adjustments	(1.0)		
<b>Adjusted 2014 Staff Complement</b>	409.3	409.3	409.3
<b>Change in Staff Complement</b>			
Prior Year Impact			
Operating Impacts of Completed Capital Project			
Capital Project Delivery			
Base Changes			
Service Changes			
New / Enhanced Service Priorities			
<b>Total</b>	<b>409.3</b>	<b>409.3</b>	<b>409.3</b>
<b>% Change over prior year</b>			

- The 2015 staffing complement reflects an in-year adjustment to TRCA's staff complement of 1 position. This in-year adjustment is required to align TRCA's budget as approved by Toronto City Council with TRCA's final budget that was approved by the TRCA Board in April 2014, after all partner municipalities have approved their budgets.

The 2015 Operating Budget for TRCA includes base expenditure pressures of \$0.680 million, fully attributed to salary and benefit increases, which were partially offset by base revenue adjustments, as outlined in the table below.

**Table 3**  
**Key Cost Drivers**

(In \$000s)	Gross	Net	Positions + / (-)
<b>Gross Expenditure Changes</b>			
<b>Prior Year Impacts</b>			
Annualized Impacts of 2014 COLA	150.0	150.0	
<b>COLA and Progression Pay</b>			
2015 COLA	450.0	450.0	
Step Increases	80.0	80.0	
<b>Total Gross Expenditure Changes</b>	<b>680.0</b>	<b>680.0</b>	
<b>Revenue Changes</b>			
Funding from Other Municipalities		(99.0)	
User Fees & Donations (Planning & Development, Black Creek, etc.)		(385.0)	
Increased Contribution from Toronto Water		(112.0)	
<b>Total Revenue Changes</b>		<b>(596.0)</b>	
<b>Net Expenditure Changes</b>	<b>680.0</b>	<b>84.0</b>	

- Additional funding of \$0.150 million will be required due to annualized impacts of 2014 cost of living adjustments, \$0.450 million due to 2015 cost of living adjustments and \$0.080 million due to step increases.
- TRCA's operating budgets are also approved by other municipalities (Regions of York, Peel and Durham, Town of Mono and the Township of Adjala-Tosorontio) and the share of funding for each municipality is based on the modified current value assessment (CVA). Subject to the 2015 CVA changes, TRCA expects to receive \$0.099 million in additional revenue from its partner municipalities to maintain the funding ratio between the City of Toronto and other municipalities.
- TRCA expects that planning and permitting fees, as well as Black Creek Pioneer Village and conservation areas fees, will generate additional revenue of \$0.385 million in 2015.
- In 2015, the rate-supported contribution from Toronto Water will increase by \$0.112 million or 2.5% compared to the funding approved in 2014. Consequently, the tax-supported funding is \$0.084 million or 2.5% over the tax-supported funding approved in 2014 and budget target of 0% increase.
- Any actions to bring the 2015 Operating Budget for TRCA to the budget target of 0% increase will impact current service levels and therefore are not recommended.

**Table 4**  
**2016 and 2017 Plan by Program**

Description (\$000s)	2016 - Incremental Increase					2017 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
<b>Known Impacts:</b>										
COLA and Fringe Benefits	637.0		637.0	1.6%		650.0		650.0	1.6%	
<b>Sub-Total</b>	<b>637.0</b>		<b>637.0</b>	<b>1.6%</b>		<b>650.0</b>		<b>650.0</b>		
<b>Anticipated Impacts:</b>										
Funding from Other Municipalities		126.9	(126.9)	(0.4%)			131.0	(131.0)	(0.4%)	
User Fees and Donations		308.0	(308.0)	(1.0%)			312.0	(312.0)	(1.0%)	
Increased Toronto Water Contribution		115.1	(115.1)	(2.5%)			118.0	(118.0)	(2.5%)	
<b>Sub-Total</b>		<b>550.0</b>	<b>(550.0)</b>	<b>(1.5%)</b>			<b>561.0</b>	<b>(561.0)</b>	<b>(1.5%)</b>	
<b>Total Incremental Impact</b>	<b>637.0</b>	<b>550.0</b>	<b>87.0</b>	<b>2.5%</b>		<b>650.0</b>	<b>561.0</b>	<b>89.0</b>	<b>2.5%</b>	

The 2015 Base Budget for TRCA will result in a 2016 incremental net cost of \$0.087 million and a 2017 incremental net cost of \$0.089 million to maintain the 2015 service levels. Future year incremental costs are primarily attributable to the following:

#### Known Impacts

- Additional funding of \$0.637 million in 2016 and \$0.650 million in 2017 will be required for annual increases for salaries and benefits.

#### Anticipated Impacts

- The costs will be partially offset by anticipated additional funding of \$0.127 million in 2016 and \$0.131 million in 2017 to be received from other partner municipalities, as well as additional revenue of \$0.308 million in 2016 and \$0.312 million in 2017 generated from user fees for the Black Creek Pioneer Village, conservation areas and development permits.
- It is also anticipated that the rate-supported contribution from Toronto Water will increase by \$0.115 million in 2016 and \$0.118 million in 2017, representing a 2.5% increase year over year.



## **Part III:**

Issues for Discussion

## Issues for Discussion

### Issues Impacting the 2015 Budget

#### *0% Increase Target*

- Conservation Authorities (CAs) were established by the Province of Ontario in the late 1940s. Every conservation authority is "a body corporate" (section 4 of the CA Act). As such, TRCA, established in 1957 under the Conservation Authorities Act, is a legal entity separate from the City of Toronto which operates as a non-profit organization with its own "board of directors", the Authority to which the City appoints 14 members representing 50% of the membership. The remaining 14 members are appointed by the Regions of Peel, York and Durham, the Town of Mono and Township of Adjala-Tosorontio.
- TRCA's total budget is also approved by other municipalities (Regions of York, Peel and Durham, Town of Mono and the Township of Adjala-Tosorontio), therefore the City of Toronto's share must maintain the ratio between these funding municipalities according to their share of overall TRCA property tax assessment base.
  - ✓ The method for apportioning the TRCA levy among its municipal funding partners is based on the modified current value assessment (CVA) for each municipality. The CVA formula uses property assessments to calculate the distribution of the levy. Property assessment is a factor all municipalities have in common and it changes in proportion to the value of real estate in each jurisdiction. This means that the municipality within TRCA's jurisdiction which has the highest proportion of overall assessment should pay proportionately the highest share of TRCA's generally benefiting (operating) costs.
- The TRCA's 2015 Operating Budget of \$8.054 million net, will be funded by a rate-supported contribution from Toronto Water of \$4.598 million and tax-supported funding of \$3.456 million, and does not include any service changes.
  - ✓ Since the TRCA's total budget is approved by other municipalities after it is approved by the City of Toronto, the 2015 Operating Budget includes projected revenue increases from other partner municipalities of \$0.099 million and user fee revenue increases of \$0.385 million for a total of \$0.484 million. This additional revenue is allocated to annual compensation increments and step increases to offset budget pressures.
- For 2015, the Toronto Water contribution has been increased by \$0.112 million or 2.5% to account for inflation resulting in the tax-supported funding increase of \$0.084 million or 2.5% to meet TRCA's service costs in 2015. Consequently, the 2015 Operating Budget is over the 0% budget target by the increased tax funding of \$0.084 million or 2.5%.
- Any major reductions to the City's support to TRCA's operating budget will require proportional reductions in funding from other municipalities and thus, further reductions in services are not recommended.
- TRCA's Board approves its Operating Budget once the budgets for all municipalities have been confirmed and approved by their respective Councils.

*Ratio of Toronto Water Contribution*

- In September 2006, City Council adopted a report "Toronto and Region Conservation Authority Capital and Operating Budgets Funding from Water Reserves" (Report 7, Clause 65) from Toronto Water and the Financial Planning Division in consultation with TRCA. The report established a policy that 55% of the funding allocated to TRCA will be funded from water reserves.
- As a result, the 2015 Operating Budget for TRCA will be partially funded by a contribution of \$4.598 million from Toronto Water. This equates to an increase of \$0.112 million or 2.5% over the 2014 contribution of \$4.486 million to account for inflationary impacts.
- The proportion of funding from Toronto Water to TRCA will change from 57.01% in 2014 to 57.09% in 2015. As this change in proportion is minimal, it remains consistent with the designated proportion of City funding sources and maintains the ratio of approximately 55%.

**Future Year Issues***Rouge Park*

- The Federal government announced during the May 4, 2011 Throne Speech that Rouge Park is to become Canada's first national urban park.
- On May 25, 2012, the Honourable Peter Kent, Canada's Environment Minister and Minister responsible for Parks Canada, and the Honourable Jim Flaherty, Minister of Finance and Minister responsible for the Greater Toronto Area (GTA), announced funding from Canada's Economic Action Plan 2012 towards the establishment of Rouge National Urban Park and presented the proposed Study Area for the park, during a meeting with Aboriginal and community partners, and a broad range of stakeholders.
- The Federal Government will be providing \$143.7 million over the next 10 years and over \$7.5 million ongoing to bring to fruition the "people's park" in the GTA.
- The study area under consideration by Parks Canada spans 5,600 hectares including 2,040 hectares in the City of Toronto. In order to establish the park, publicly owned lands within the study area will need to be transferred to Parks Canada.
- Most of the lands within the City of Toronto that will become part of the proposed park are owned by TRCA, however a few small parcels of land are owned by the City. The Province of Ontario will be approving the lands to be transferred to Parks Canada.
- TRCA has signed the "Land Exchange Agreement in Principle" between the municipal partners, TRCA and Parks Canada. Also, the agreement has been presented to all the partner municipal councils for endorsement and it has been signed by each (City of Toronto, City of Markham and City of Pickering).
- At this time, Parks Canada and the Province of Ontario are negotiating their separate Land Exchange Agreements. The Province has requested that all Provincial Plans and Policies that relate to the proposed Rouge National Urban Park be met or exceeded. The Province has indicated that it will not transfer any of its land to Parks Canada, as well as land owned by the TRCA, as the

Province has reversionary rights before TRCA land can be disposed of, until these requirements are guaranteed.

- Staff at both levels of government are continuing negotiations, as well as completing various land transfer due diligence requirements including title searches and land surveys. A final decision on the transfer between the Provincial and Federal governments will be negotiated by the politicians with a date to be determined.
- Parks Canada has completed a Draft Management Plan for the proposed Rouge National Urban Park, including an extensive public consultation process. In addition, a new legislation to create the Rouge National Urban Park, which has gone through 3 readings and Environment Committee in the House of Commons, has been approved by the Parliament and is now awaiting Senate readings and a vote on Royal Assent. It is anticipated that the Senate will vote on the legislation in Spring 2015.
- TRCA does not anticipate any major financial implications in 2015. The substantial costs associated with the land transfer will be paid for by Parks Canada.
- Through its Board, TRCA will be providing regular updates on the progress of negotiations and transfer of lands, as well as outlining any resulting financial implications.



## **Appendices:**



## Appendix 1

### 2014 Service Performance

#### 2014 Key Service Accomplishments

In 2014, TRCA accomplished the following:

- ✓ Introduced Tree Top Trekking attraction at Bruce's Mill Conservation Area.
- ✓ Successfully operated the Flood Forecasting and Warning Program which provides 24/7 monitoring of severe weather events allowing TRCA to issue flood messages that assist the City with emergency response operations.
- ✓ Albion Hills Conservation Area hosted one of Ontario's premiere adventure races in August, generating over \$80,000 in revenue. Over 8,400 Mud Hero participants enjoyed a 6 km race featuring several military style obstacles.
- ✓ TRCA and Menkes sponsored a two year exhibit at Harbourfront Centre called No Flat City, featuring photos from around the GTA on TRCA lands.
- ✓ Black Creek Pioneer Village successfully hosted three new events including Sherlock Holmes and the Golden Egg Mystery (held over March Break); World War I 100th Anniversary Ceremony; and British Home Child Day; and introduced a new exhibit - "Breaking The Silence: Stories of the British Home Children, 1869 - 1948" at the McNair Gallery.

#### 2014 Financial Performance

##### 2014 Budget Variance Analysis

(\$000s)	2012 Actuals	2013 Actuals	2014 Budget	2014 Actuals	2014 Approved Budget vs. Projected Actual Variance	
	\$	\$	\$	\$	\$	%
<b>Gross Expenditures</b>	37,203.0	37,055.1	39,507.0	39,588.9	81.9	0.21%
<b>Revenues</b>	33,996.6	33,765.6	36,135.0	36,216.9	81.9	0.23%
<b>Net Expenditures</b>	3,206.4	3,289.5	3,372.0	3,372.0	-	-
<b>Approved Positions</b>	399.4	410.3	409.3	409.3	-	-

#### 2014 Experience

- TRCA's year-end actuals of \$3.372 million net matched its 2014 Council Approved Tax-Supported Operating Budget.

#### Impact of 2014 Operating Variance on the 2015 Budget

- There are no impacts from the 2014 Operating Variance on the 2015 Operating budget.

## Appendix 2

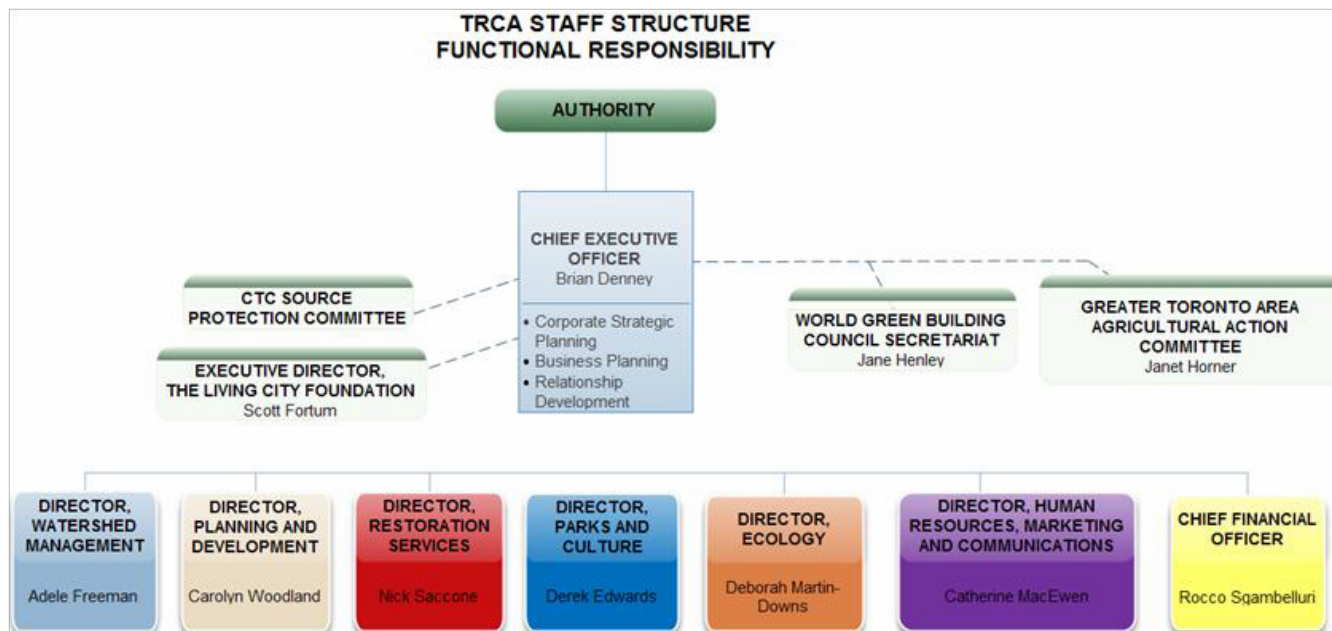
### 2015 Operating Budget by Expenditure Category

#### Program Summary by Expenditure Category

Category of Expense (\$000's)	2012	2013	2014	2014	2015	2015 Change from		Plan	
	Actual	Actual	Budget	Actual	Budget	2014 Approved		2016	2017
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	28,879.5	28,934.5	31,161.0	31,242.9	31,841.0	680.0	2.2%	32,478.0	33,128.0
Materials and Supplies	4,263.2	4,421.7	4,476.0	4,476.0	4,476.0			4,476.0	4,476.0
Equipment	723.7	820.6	736.0	736.0	736.0			736.0	736.0
Services & Rents	3,336.6	2,878.3	3,134.0	3,134.0	3,134.0			3,134.0	3,134.0
Contributions to Capital									
Contributions to Reserve/Res Funds									
Other Expenditures									
Interdivisional Charges									
<b>Total Gross Expenditures</b>	<b>37,203.0</b>	<b>37,055.1</b>	<b>39,507.0</b>	<b>39,588.9</b>	<b>40,187.0</b>	<b>680.0</b>	<b>1.7%</b>	<b>40,824.0</b>	<b>41,474.0</b>
Interdivisional Recoveries									
Provincial Subsidies	1,989.0	1,961.0	1,878.0	1,878.0	1,878.0			1,878.0	1,878.0
Federal Subsidies									
Other Subsidies									
User Fees & Donations	23,132.1	22,598.1	24,778.0	24,778.0	25,163.0	385.0	1.6%	25,471.0	25,783.0
Transfers from Capital Fund									
Contribution from Reserve Funds	4,270.1	4,377.0	4,486.0	4,486.0	4,598.0	112.0	2.5%	4,713.0	4,831.0
Contribution from Reserve									
Sundry Revenues	4,605.4	4,829.5	4,993.0	5,074.9	5,092.0	99.0	2.0%	5,219.0	5,350.0
Required Adjustments									
<b>Total Revenues</b>	<b>33,996.6</b>	<b>33,765.6</b>	<b>36,135.0</b>	<b>36,216.9</b>	<b>36,731.0</b>	<b>596.0</b>	<b>1.6%</b>	<b>37,281.0</b>	<b>37,842.0</b>
<b>Total Net Expenditures</b>	<b>3,206.4</b>	<b>3,289.5</b>	<b>3,372.0</b>	<b>3,372.0</b>	<b>3,456.0</b>	<b>84.0</b>	<b>2.5%</b>	<b>3,543.0</b>	<b>3,632.0</b>
<b>Approved Positions</b>	<b>399.9</b>	<b>410.3</b>	<b>409.3</b>	<b>409.3</b>	<b>409.3</b>			<b>409.3</b>	<b>409.3</b>

## Appendix 3

### 2015 Organization Chart



### 2015 Complement

Category	Senior Management	Management	Exempt Professional & Clerical	Other	Total
Permanent	6.0	27.0	147.2	88.7	268.9
Temporary			31.4	109.0	140.4
Total	6.0	27.0	178.6	197.7	409.3