Regional Municipality of Waterloo

Budget Committee

Minutes

Wednesday, December 16, 2015

2:02 p.m.

Regional Council Chambers

150 Frederick Street, 2nd Floor, Kitchener


Members absent: D. Craig

Motion to go into Closed Session

Moved by S. Foxton

Seconded by K. Kiefer

That closed meetings for the Budget Committee and Regional Council be held on Wednesday December 16, 2015 at 1:30 p.m. in the Waterloo County Room in accordance with Section 239 of the “Municipal Act, 2001”, for the purposes of considering the following subject matters:

a) labour relations or employee negotiations

b) proposed or pending acquisition of property in the City of Kitchener and potential litigation

Carried
Motion to Reconvene into Open Session

Moved by K. Redman
Seconded by B. Vrbanovic
That the meeting reconvene into Open Session.

Carried

Declarations of Pecuniary Interest under “The Municipal Conflict of Interest Act”

None declared.

Opening Remarks

Chair Sean Strickland provided opening comments, noting that final budget approval will take place on January 13, 2016.

Mike Murray, Chief Administrative Officer, stated that staff is recommending additional adjustments to reduce the tax rate and is monitoring other issues which will be addressed at the January meeting. He noted that if Regional Council is seeking additional reductions, the result will be service reductions.

Grand River Conservation Authority (GRCA) Budget

Jane Mitchell, Chair of GRCA, provided opening comments.

Joe Farwell, Chief Administrative Officer and Sonja Radoja, Manager, Corporate Services, provided a presentation to the Committee; a copy is appended to the original minutes. Highlights of the presentation included:

- information about the Grand River watershed
- the GRCA strategic plan and its objectives
- the Conservation Authorities Act review activities
- Watershed challenges and issues
- Source Water Protection Plan (effective July 1, 2016)
- Functions of lands around the Grand River and activities
- Great Lakes Stewardship Initiative

S. Radoja gave an overview of the 2016 budget, noting the budget drivers, the budget approval timelines, expenditures, funding sources and the 2.6% increase in the Regional levy.
J. Farwell responded to Committee questions regarding the functions of local conservation areas and the costs and municipal participation in the Water Source Protection Plan. In response to Committee interest in how other municipalities are participating in the Water Source Protection Plan, a request was made to the GRCA board to provide more information in the future.

2016 User Rate Budgets

Craig Dyer, Commissioner, Corporate Services/Chief Financial Officer, provided a presentation to the Committee; a copy is appended to the original minutes.

He summarized the user rate budgets for water supply, wastewater treatment, water distribution, and wastewater collection, adding that the staff recommendations for rate increases are consistent with what had been forecasted last year, with the exception of the water supply rate and the wastewater collection monthly fee. He outlined the challenges and impacts if rates were reduced in 2016, summarized the adequacy of the Wastewater Reserve; and identified challenges with development financing if rates were reduced. He referenced the recommendations, as outlined in the staff report, for rates effective March 1, 2016.

Water Supply

Moved by K. Seiling

Seconded by L. Armstrong

That the Regional Municipality of Waterloo approve the 2016 Water Supply Operating Budget inclusive of the two user rate related Budget Issue Papers found in the Budget Issue Paper package on pages 21 and 25, the 2016 Water Supply Capital Budget and the 2017-2025 Water Supply Capital Forecast.

That the Regional Municipality of Waterloo approve a Regional Wholesale Water Rate of $1.0060 per cubic metre effective March 1, 2016 and that the necessary by-law be introduced.

Carried

Wastewater Treatment

Moved by K. Seiling

Seconded by L. Armstrong

That the Regional Municipality of Waterloo approve the 2016 Wastewater Treatment Operating Budget inclusive of the two user rate related Budget Issue Papers found in 2030927
the Budget Issue Paper package on pages 21 and 25, the 2016 Wastewater Treatment Capital Budget as amended and the 2017-2025 Wastewater Treatment Capital Forecast as amended.

That the Regional Municipality of Waterloo approve a Regional Wholesale Wastewater Rate of $1.0092 per cubic metre effective March 1, 2016 and that the necessary by-law be introduced.

Carried

Water Distribution

Moved by K. Seiling

Seconded by B. Vrbanovic

That the Regional Municipality of Waterloo approve the 2016 Water Distribution Operating Budget inclusive of the user rate related Budget Issue Paper found in the Budget Issue Package on page 25, the 2016 Water Distribution Capital Budget and the 2017-2025 Water Distribution Capital Forecast.

That the Regional Municipality of Waterloo approve a Retail Water Rate of $2.37 per cubic metre effective March 1, 2016 and that the necessary by-law be introduced.

That the Regional Municipality of Waterloo approve a monthly maintenance fee of $8.00 per account (unchanged from 2015) for the customers connected to the Retail Water Distribution System effective March 1, 2016 and that the necessary by-law be introduced.

Carried

Wastewater Collection

Moved by K. Seiling

Seconded by B. Vrbanovic

That the Regional Municipality of Waterloo approve the 2016 Wastewater Collection Operating Budget, the 2016 Wastewater Collection Capital Budget and the 2017-2025 Wastewater Collection Capital Forecast.

That the Regional Municipality of Waterloo approve a Retail Wastewater Rate of $1.90 per cubic metre effective March 1, 2016 and that the necessary by-law be introduced.

That the Regional Municipality of Waterloo approve a monthly maintenance fee of $6.00 per account (unchanged from 2015) for the customers connected to the Retail
Wastewater Collection System effective March 1, 2016 and that the necessary by-law be introduced.

That the Regional Municipality of Waterloo approve an increase of 9.9% effective March 1, 2016 to the flat annual rate upon every owner of a property in the Township of Wellesley and the Township of North Dumfries that is connected to the Regional Municipality of Waterloo’s wastewater collection system but is not connected to the Regional Municipality of Waterloo’s water distribution system, and that the necessary by-law be introduced.

Carried

2016 Tax Supported Budget Update

COR-FSD-15-23, Executive Summary – Budget 2016

C. Dyer provided a summary of the 2016 Tax Supported Budget, as noted in the staff report, including proposed budget adjustments, information papers and issue papers.

He noted the proposed increase of $200,000 in Provincial Offenses Act (POA) Court and Red Light Camera revenue. Thomas Schmidt, Commissioner, Transportation and Environmental Services, responded to Committee questions regarding the functionality and locations of the current red light cameras.

C. Dyer outlined a proposed further adjustment to Grand River Transit (GRT) fare revenues of $500,000, as well as the proposed GRT fare increase for 2016. The Committee expressed concerns about the impact of the increase on low-income residents. C. Dyer advised that the issue of subsidized transit programs will come back to the January meeting. The Committee requested additional information about the impact if free transit access became available for certain groups.

C. Dyer summarized the 2016 fuel budget strategy, noting the proposals for a budget savings reallocation of 50% tax levy/50% vehicle reserve transfer and changing budgeted fuel prices to $0.95 per litre for both diesel and unleaded gasoline.

He outlined the amendment to the 2016 Waste Management Operating Budget to include the costs and revenue associated with the operation of the Woolwich Transfer Station with net costs funded from the Waste Management Reserve Fund for a net levy impact of $0.

C. Dyer stated that the base operating budget has been adjusted from 2.4% to 2.17% as a result of these recent adjustments. He stated that, including the proposed budget issue papers, the total levy impact would be $2.13M or 0.47% on the tax rate. He gave an overview of the budget issue papers, including:

2030927
• Conestoga College UPass
• Transit services to Family and Children’s Services (Hansen)
• Mobility Plus
• Paramedic Services

The Committee discussed the funding for the proposed paramedic services enhancement and requested a comprehensive schedule of projects funded from the Capital Levy Reserve Fund (CLRF).

C. Dyer summarized the proposed adjustments related to Staff Complement.

C. Dyer provided an overview of the Tax Supported Capital Program, including the Region of Waterloo International Airport and the Roads Capital Program. The Committee requested that the introduction of an airport improvement fee be referred to the Business Planning process and noted the long-term plan to establish public transit to and from the airport.

The Committee discussed the delay with the River Road reconstruction project and expressed concern with processing delays at the Province. T. Schmidt provided a status update. K. Seiling advised that he will raise the issue at an upcoming meeting with the Minister.

S. Foxton sought details about the proposed deferral of the North Dumfries Yard Renewal; staff will follow-up with details.

T. Schmidt responded to a Committee inquiry about the possibility of offering transit services to the Family and Children’s Services as a pilot initially to ensure that sufficient ridership exists. He advised that a pilot would be difficult given that the service will be contracted. He will provide information about the impact on the proposed private sector contract if a pilot program was preferred by Regional Council.

C. Dyer summarized the Budget Information Papers, as follows:

• Electricity Rates
• Region of Waterloo International Airport
• 2016-2025 Transportation Capital Plan
• Fees & Charges By-Law
• Assessment Growth
• Reserves and Reserve Funds
• Waterloo Region Police Service

C. Dyer responded to a Committee question regarding the potential to purchase through contracts when dealing with electricity and procurements; staff will prepare a report with 2030927
details on the impact and bring it back to a future Planning and Works Committee meeting.

He noted that the proposed User Fees and Charges will come forward for final approval at the January Budget Committee meeting.

In response to a Committee question about the requested review of fees being charged at Regional childcare centres, Douglas Bartholomew-Saunders, Commissioner, Community Services, advised that the fees will be reviewed in 2016.

C. Dyer summarized the Region’s assessment growth (1.41%), noting the additional funding proposed for the CLRF and the plans to establish a Reserve Fund and Reserve policy in 2016. He advised that the preliminary budget for the Waterloo Regional Police Service has a tax rate impact of 0.71%. He provided concluding remarks on the budget cycle and schedule.

Committee members indicated support for budget issue papers related to GRT Mobility Plus and the Hansen Avenue transit services. Additionally, there was a Committee request to receive information about the impact on the Employment Ontario program if it were operated within the provincial funding envelope.

S. Foxton requested that item 6 of the staff recommendation, related to the deferral of the North Dumfries Yard Renewal project, be deferred until more information is provided to the Committee at the January 13, 2016 budget meeting.

Moved by K. Seiling
Seconded by S. Foxton

That the Region of Waterloo take the following action with respect to the Preliminary 2016 Tax Supported Operating Budget and the Preliminary 2016-2025 Tax Supported Capital Program:

1. Approve an increase in Provincial Offences Administration and Red Light Camera revenue in the amount of $200,000;

2. Approve an increase in Grand River Transit fare revenue in the amount of $500,000;

3. Approve a fuel price strategy for 2016 as follows:

   a. Adjust the budget savings allocation in the 2016 base budget from 45% tax levy/55% vehicle reserve transfer to 50%/50%, resulting in a 2016 property tax levy reduction of $35,000;
b. Establish 2016 fuel budgets for direct Regional services based on a price of $0.95/litre for diesel and unleaded gas resulting in a 2016 operating expenditure reduction of $635,000 to be allocated as follows:

i. $317,000 reduction to the 2016 property tax levy,

ii. $245,500 to be transferred to the Transit Vehicle Replacement Reserve to reduce future debenture financing requirements for Grand River Transit bus replacements, and

iii. $71,500 to be transferred to the Fuel Equipment Reserve to reduce future debenture financing requirements for fuel infrastructure replacement.

4. Amend the 2016 Waste Management Operating Budget to include the following costs and revenues associated with the operation of the Woolwich Transfer Station until May 31, 2016 with a net 2016 property tax levy impact of $0:

a. Increase operating expenditures by $60,000;

b. Increase operating revenues by $10,000; and

c. Increase the contribution from the Waste Management Capital Reserve by $50,000.

5. Amend the 2016 Airport Capital Budget as set out in Appendix A and as further detailed in the attached Budget Information Paper.

Carried

The Committee recessed at 4:00 p.m. and reconvened at 4:15 p.m.

**Waterloo Regional Police Service (WRPS) Budget**

Police Chief Bryan Larkin and Joe Steiner, Director, Administration and Finance, gave a presentation to the Committee; a copy is appended to the original minutes. Chief Larkin provided an overview of the following:

- the new Service Delivery model
- the enhanced shift schedule
- the Master Facilities Plan
- the 2015-2017 Business Plan

He noted that the WRPS budget request is the 2nd lowest in 5 years and he thanked Regional Council for its continued support.

2030927
J. Steiner gave an overview of the budget process and a summary of the base budget, including adjustments, the Cost of Living Allowance (COLA), changes to benefit costs, sick leave costs, and staff training. He noted that the Police Services Board (PSB) has approved a preliminary budget with a 3.63% net levy increase and a 0.71% tax rate impact with the 1.41% growth assessment. He outlined the 2016 WRPS budget process and noted the reductions undertaken to achieve the 0.71% tax rate impact. His presentation highlighted that the WRPS ranks lowest across Ontario in total cost per capita.

T. Galloway, PSB Chair, shared his comments regarding the increased calls for service, the provincial withdrawal of funding for the Provincial Anti-Violence Intervention Strategy (PAVIS) and the impact of provincial capping on secondment costs. Police Chief Larkin responded to the comments about the PAVIS funding and the secondment program, noting that the WRPS have found resources within their own budget to continue supporting these programs.

Police Chief Larkin responded to Committee questions regarding funding equity with other police services in the province, Ontario Police College fees and the impact on local policing given the anti-terrorism focus of the Ontario Provincial Police. J. Steiner responded to Committee questions regarding unfunded liability for group benefits and new hire budgets.

Police Chief Larkin responded to Committee questions regarding the performance measurements and metrics associated with the total cost of police services per capita, noting the anomalies with other municipalities. He suggested that staff can review the services provided by Halton Region and report back through a future Committee meeting with additional information about the performance indicators. He also responded to a Committee question about the initiatives being undertaken with neighbourhood policing in the Region.

C. Dyer provided the Committee with a summary of the base budget, noting a 2.87% tax rate increase including the WRPS budget; if all the proposed budget issue papers were approved, the tax rate increase would be 3.34%, resulting in an average household impact of approximately $61.

Other Business

M. Murray responded to a Committee inquiry about alternative, digital methods for engaging the public during the next budget cycle.

Next Meeting - January 13, 2016
Adjourn

Moved by S. Foxton

Seconded by L. Armstrong

That the meeting adjourn at 5:11 p.m.

Carried

Committee Chair, S. Strickland

Committee Clerk, S. Natolochny
About the Watershed

- **Largest watershed in Southern Ontario**
- 300 km long from Dundalk to Lake Erie
- Major tributaries: Conestogo, Speed, Eramosa, Nith
- Population: about 1 million
About the Watershed (cont’d)

- Rich agricultural region
- More than 50 municipal & Six Nations drinking water systems serving 80% of residents
- 30 municipal and First Nations wastewater treatment plans serving 85% of residents
GRCA Strategic Plan

Objectives:

1. Protect life and minimize property damage
2. Improve watershed health
3. Connect people with the environment
4. Organizational focus on teamwork, development and engagement
5. Deliver value and innovation
Conservation Authorities Act Review

The Province is carrying out a review of the Conservation Authorities Act, focused on:

- Governance
- Funding Mechanisms
- Roles and Responsibilities
Through Conservation Ontario, the Province’s 36 Conservation Authorities (CAs) have prepared a response that highlights the need for Ontario to fully recognize and support the significant integrated watershed management role that CAs play in keeping Ontarians safe and keeping communities healthy.
The GRCA encouraged member municipalities to review the discussion paper and provide feedback by October 19, 2015.
Watershed Challenges & Issues

• Watershed population growing rapidly
  ➢ expected to reach 1.5 million by 2051, increasing demand to meet the needs of the growing population

• Climate Change is an ongoing concern
  ➢ More extreme events, e.g. floods, drought

• Extensive Agriculture
  ➢ 70% of land is farmed; factor in water quality

• Plan addresses the following:
  ➢ Ensure sustainable water supplies
  ➢ Reduce flood damage potential
  ➢ Improve water quality
  ➢ Build resiliency to address climate change

• Partners:
  ➢ Region of Waterloo and other municipalities; Canada, Ontario, First Nations & GRCA

• Plan in second year of implementation
  ➢ Water Managers group meets regularly to implement
Source Water Protection

- Grand River Source Protection Plan approved December 3, 2015 and to take effect July 1, 2016

- Approval represents culmination of >8 years of collaborative work of all partners (community, agriculture, industry, conservation authority, municipal and provincial)

- The Lake Erie Region Source Protection Committee continuing technical work and policy development

- The province funded 100% of the Plan’s development, and the Grand River Source Protection Authority awaits information about future funding
The GRCA and the RMOW

• GRCA owns more than 1,800 acres of recreational and natural land in the Region

➢ Two active Conservation Areas: Laurel Creek (Waterloo) & Shade’s Mills (Cambridge)

➢ Two Nature Centres: Laurel Creek (Waterloo) & Shade’s Mills (Cambridge)

➢ Natural areas & infrastructure: Dumfries Conservation Area; Snyder’s Flats; Dickson & Bannister Lake wildlife areas; Chicopee; Stanley Park; Riverfront lands near Pioneer Tower; Woolner
The GRCA and the RMOW (cont’d)
The GRCA and the RMOW (cont’d)

• Seven reservoirs managed to reduce flood damages and maintain flows
  - Flood peaks reduced 50% or more
  - Water released during summer & fall maintains minimum flows
  - Ensure drinking water and waste treatment plants can operate properly

• Cambridge & Bridgeport flood control works
• Waste Water Optimization Program

- The Region has been a strong participant in the program for the past 5 years

- Upgrades to the Kitchener Wastewater Treatment plant have resulted in dramatic improvements in river water quality by reducing the amount of ammonia discharge

- Future upgrades will further improve effluent quality, and will help to reduce the impact of phosphorous in the river
The GRCA and the RMOW (cont’d)

• 2015 Rural Water Quality Program in Region of Waterloo
  
  ➢ 105 projects with total value grants to landowners totalling $285,000

  ➢ Program promotes best management practices, improves water quality with ongoing grants for projects such as cover crops, living snow fences, tile drain control structures and natural area restoration
The GRCA and the RMOW (cont’d)

• Great Lakes Agricultural Stewardship Initiative (GLASI)
  - GLASI designed to implement programs that reduce phosphorous in the Great Lakes ~ GRCA approved for a multi-year grant
  - Funding will provide one new staff person for 24 months to undertake education and outreach
  - Mainly directed at farmers and past Rural Water Quality Program clients, outreach efforts to promote soil health, agricultural nutrient use efficiency and pollinator health in the watershed
The GRCA and the RMOW (cont’d)

- **Mill Creek Rangers**
  - Community partnership to restore Mill Creek in Cambridge

- **Water Festival**

- **Subwatershed Study Program**
  - Upper Blair Creek, East Side and Cedar Creek subwatershed studies and Middle Grand characterization project
2016 Budget Overview

- 2016 expenditures: $30.0 million
  ➢ up from $29.5 million in 2015

- Municipal dollars highly leveraged
  ➢ $1 in municipal levy matched by $2 from other sources

- Per capita municipal levy: $10.49
GRCA Per Capita Levy

Year | Levy
--- | ---
2006 | $7.98
2007 | $8.41
2008 | $8.86
2009 | $9.27
2010 | $9.75
2011 | $9.90
2012 | $10.04
2013 | $10.19
2014 | $10.29
2015 | $10.39
2016 | $10.49
2016 Budget Issues

• Demand for GRCA services remains high
  ➢ Responding to climate change (severe weather events)
  ➢ Population growth

• Hazard Tree Management
  ➢ Emerald Ash Borer
2016 Budget Issues (cont’d)

• GRCA Conservation Areas Operations
  ➢ Weather dependent
  ➢ Revenue forecasts are prone to significant fluctuations
  ➢ 2015 record-breaking year for revenue

• Management of Natural Areas
  ➢ Increasing cost pressures due to urbanization
2016 Budget Timetable

2016 Budget

• Sept 25, 2015  Draft #1 to General Meeting
• Jan 23, 2016  Draft #2 to General Meeting
• Jan 26, 2016  Municipalities advised of Meeting Date for Budget Approval
• Feb 26, 2016  Board Approval, 2016 Budget & Levy (AGM)

(Presentations to municipal councils between October 2015 and Feb 2016 as required)
Budget 2016: $30.0 Million
(2015 Budget was $29.5 Million)

2016 Budget - Sources of Revenue

- Municipal Levy: 36%
- Other Municipal: 3%
- Gov't Grants: 10%
- Self Generated: 46%
- Reserves: 5%
- Other Municipal: 3%

Grand River Conservation Authority
• Revenue Categories
  ➢ Have remained consistent in relative size year over year

• General Municipal Levy
  ➢ Increasing by 2.5% to $10,809,000 in 2016
  ➢ Operating Levy increasing 2.7%
  ➢ Capital Levy held constant at $1.0 million (nil increase)

• Special Projects
  ➢ Expenses are offset 100% by special funding sources
  ➢ Do not use general municipal levy to fund these projects
Budget 2016: $30.0 Million

(2015 Budget was $29.5 Million)
2016 Budget – Expenditures (cont’d)

• **Operating Budget ($24.1 million)**
  
  ➢ Watershed Management (Dams, flood forecasting, planning, lands management, education)
  
  ➢ Conservation Areas
  
  ➢ Corporate Services and Communication
2016 Budget – Expenditures (cont’d)

- Capital Budget ($2.7 million)
  - Water Control Structures
  - Conservation Areas
2016 Budget – Expenditures (cont’d)

- Special Projects ($3.3 million)
  - Rural Water Quality Program
  - Land Acquisition
  - Emerald Ash Borer
  - Source Projection Program
  - Apps’ Mill Renovation
  - Dickson Trail & Boardwalk Rehabilitation
## 2016 Budget

### Grand River Conservation Authority

#### Summary of Municipal Levy - 2016 Budget

<table>
<thead>
<tr>
<th>% CVA in Watershed</th>
<th>2015 CVA (Modified)</th>
<th>CVA in Watershed</th>
<th>CVA-Based Apportionment</th>
<th>2016 Budget Operating Levy</th>
<th>2016 Budget Capital Levy</th>
<th>2016 Budget Total Levy</th>
<th>Actual 2015 Levy</th>
<th>% Change</th>
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<tbody>
<tr>
<td>Brant County</td>
<td>84.0%</td>
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<td>335,330,796</td>
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<td>237,242</td>
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<td><strong>80,372,866,859</strong></td>
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<td>2,240,482,175</td>
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<td>84,091</td>
<td>8,573</td>
<td>92,664</td>
<td>89,763</td>
</tr>
<tr>
<td>Wellington North Twp</td>
<td>51.0%</td>
<td>1,336,568,107</td>
<td>681,649,734</td>
<td>0.5%</td>
<td>47,428</td>
<td>4,835</td>
<td>52,263</td>
<td>51,028</td>
</tr>
<tr>
<td>Puslinch Twp</td>
<td>75.0%</td>
<td>2,167,717,851</td>
<td>1,625,788,388</td>
<td>1.2%</td>
<td>113,120</td>
<td>11,532</td>
<td>124,652</td>
<td>121,008</td>
</tr>
</tbody>
</table>

Total: 258,347,401,273

2016 Budget: 140,977,863,803

100.0%: 9,809,000

2015 Levy: 10,809,000

2016 Levy: 10,548,000

2.5%
2016 Budget

Questions?
Objectives of today's meeting:

- Review and approval of 2016 User Rate Budgets
- Review 2016 Tax Supported Operating Budget and 2016-2025 Capital Program
- Respond to Councillor requests
- Public Input
Budget Information

• Links to Regional website

  – Preliminary budget book:

  – Budget Issue Papers:

  – December 16, 2015 Committee agenda (staff report and information papers):
User Rate Budgets
User Rate Budgets

- Water Supply
- Wastewater Treatment
- Water Distribution
- Wastewater Collection
1. **Budget Book**
   - Water Supply (pg. 164)
   - Wastewater Treatment (pg. 174)
   - Retail Water Distribution & Wastewater Collection (pg. 183)

2. **Information papers in Section 3 of Budget Binder**
   - Water Supply (pg. 27)
   - Wastewater Treatment (pg. 33)
   - Retail Water Distribution & Wastewater Collection (pg. 39)
   - Councillor Requests Info paper (pg. 42)

3. **Budget issue papers (pg. 21 and 25 of Section 4 of Budget Binder)**
## Recommended User Rate Increases

<table>
<thead>
<tr>
<th>Service</th>
<th>2015 approved user fee increase</th>
<th>Proposed 2016 user fee increase from 2015 forecast</th>
<th>Recommended 2016 user rate increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water supply</td>
<td>4.9%</td>
<td>3.9%</td>
<td>2.9%</td>
</tr>
<tr>
<td>Wastewater treatment</td>
<td>7.9%</td>
<td>6.9%</td>
<td>6.9%</td>
</tr>
<tr>
<td>Water distribution</td>
<td>8.9%</td>
<td>8.9%</td>
<td>8.9%</td>
</tr>
<tr>
<td>Wastewater collection</td>
<td>5.9%</td>
<td>5.9%</td>
<td>5.9%</td>
</tr>
</tbody>
</table>
## Recommended Service Charges

<table>
<thead>
<tr>
<th>Service</th>
<th>2015 approved service charge</th>
<th>Proposed 2016 monthly service charge from 2015 models</th>
<th>Recommended 2016 monthly service charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water distribution</td>
<td>$8.00</td>
<td>$8.00</td>
<td>$8.00</td>
</tr>
<tr>
<td>Wastewater collection</td>
<td>$6.00</td>
<td>$7.00</td>
<td>$6.00</td>
</tr>
</tbody>
</table>
Impact of a reduced rate increase
(P.42 from Nov. 18 agenda)

Lower rates in 2016

- Lower reserve balances
- Increases likelihood of issuing user rate supported debentures
- Reduces flexibility to offset expenditure or revenue variances
### 2016 Rate Reduction
Cumulative Revenue Loss over 10 year period

<table>
<thead>
<tr>
<th>Service</th>
<th>Reduce rate increase by 0.5% in 2016</th>
<th>Reduce rate increase by 1.0% in 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wastewater Treatment</td>
<td>$4 m</td>
<td>$8 m</td>
</tr>
<tr>
<td>Water Supply</td>
<td>$3 m</td>
<td>$6 m</td>
</tr>
</tbody>
</table>
Adequacy of the Wastewater Reserve

**Insufficient reserve balance**
- 10 year capital program of $0.7B and $0.5B in assets (Historical Book Value)
- Projected 2016 annual rate revenue of $64m
- Estimated year end balance of $11.5m

**Development financing**
- Region has issued $93m in growth related debt
- $7.1m annual debt servicing costs
- Reserve needs to act as a backstop if DC collections are not sufficient
Wholesale water rate of $1.0060/m³

Wholesale wastewater rate of $1.0092/m³

Retail water distribution rate of $2.37/m³; $8 monthly fee (unchanged)

Retail wastewater collection rate of $1.90/m³; $6 monthly fee (unchanged)

Effective
March 1, 2016
### Proposed User Rate budget issue papers:

| Convert Water Technologist from temporary to permanent to oversee the Water Efficiency Technology (WET) program. | Addition of a temporary fulltime staff resource and two temporary students to support the Water capital budget for four years. |
User Rate resolutions

Water Supply and Wastewater Treatment - Page 3

Water Distribution and Wastewater Collection – Page 4
2016 Tax Supported Budget

Region of Waterloo
Tax Supported Budget review

- Proposed budget adjustments
- Information papers
- Issue papers
2015 POA/RLC revenues expected to exceed budget by approx. $110,000

Late filing fees increasing from $20 to $40 = an estimated additional $50,000 revenue in 2016

Staff recommends increasing the POA/RLC revenue budget by $200,000 in 2016
Red Light Camera & POA Revenue
Budget vs Actual ($m)
2013 - 2015

Budget

- Red Light Camera
- POA Revenue

Actual

- Red Light Camera
- POA Revenue
## GRT Revenue

### 2015-2016 Budgeted GRT fare revenue analysis ($000’s)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$32,539</td>
<td>$552</td>
<td>$450</td>
<td>$600</td>
<td>($1,250)</td>
<td>$32,891</td>
</tr>
</tbody>
</table>
Crude Oil prices – 18 months

Source: nasdaq.com
Crude Oil prices – 1 month

Source: nasdaq.com
## Budget Strategy - Fuel
**(pgs 10-12)**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2016*</th>
<th>2016 budget change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgeted fuel price</strong></td>
<td>Diesel = $1.00/L</td>
<td>Diesel = $0.95</td>
<td>n/a</td>
</tr>
<tr>
<td></td>
<td>Gasoline = $0.88/L</td>
<td>Gasoline = $0.95</td>
<td></td>
</tr>
<tr>
<td><strong>Reserve/tax levy split</strong></td>
<td>55% / 45%</td>
<td>50% / 50%</td>
<td>n/a</td>
</tr>
<tr>
<td><strong>Transfer to reserve</strong></td>
<td>$556,000</td>
<td>$838,000</td>
<td>$282,000</td>
</tr>
<tr>
<td><strong>Tax Levy savings</strong></td>
<td>$486,000</td>
<td>839,000</td>
<td>$353,000</td>
</tr>
</tbody>
</table>

* Staff recommended
## Benefits of strategy

| Provides relief to tax levy | Reduces 2016 debt requirement and future debt servicing costs related to bus and fuel equipment replacements | Mitigates the budget risk when fuel prices rise |
On Dec. 8, 2015 Planning and Works Committee approved the following motions:

THAT the Regional Municipality of Waterloo approve to continue operating the Woolwich Transfer Station on the current schedule until the end of May 2016;

AND THAT this be the final financial contribution and will be funded from the existing Waste Management budget.
Waste Management Woolwich Transfer Station

Staff recommends the following adjustment to the 2016 Waste Management Operating budget:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating expenditure increase</td>
<td>$60,000</td>
</tr>
<tr>
<td>Operating revenue increase</td>
<td>$10,000</td>
</tr>
<tr>
<td>Net cost to be funded from the Waste Management Capital Reserve</td>
<td>$50,000</td>
</tr>
</tbody>
</table>
## Tax Supported Operating Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>2016 Property Tax Levy ($million)</th>
<th>2016 Tax Rate Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Base Budget Position, 2016 Preliminary Budget</td>
<td>$320.794</td>
<td>2.40%</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>POA fines/RLC revenue</td>
<td>(0.200)</td>
<td>(0.04%)</td>
</tr>
<tr>
<td>GRT fare revenue</td>
<td>(0.500)</td>
<td>(0.11%)</td>
</tr>
<tr>
<td>Fuel price strategy</td>
<td>(0.353)</td>
<td>(0.08%)</td>
</tr>
<tr>
<td>Woolwich Transfer Station</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Adjusted 2016 Budget position – Direct Regional Programs</strong></td>
<td><strong>$319.741</strong></td>
<td><strong>2.17%</strong></td>
</tr>
</tbody>
</table>
Service expansion/enhancement requests

Budget Issue Papers provide details of the request, including costs/revenues, staffing requirements and implications of not approving.
Summary provided in Appendix B of staff report

Levy impact: $2.13 m or 0.47% tax rate impact

Some recommended issue papers have no tax levy impact as they are funded from reserves, capital projects, offsetting expenditure reductions, or offsetting revenue increases.
## Proposed Budget Issue Papers
### No Levy Impact

<table>
<thead>
<tr>
<th>Dept/Div</th>
<th>Description</th>
<th>Annualized Levy Impact</th>
<th>2016 operating budget impact</th>
<th>2016 sources of funding - capital budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>($000s)</td>
<td>Property taxes</td>
<td>Reserves Other</td>
</tr>
<tr>
<td><strong>Budget Issue Papers - No Levy Impact</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COR/Facilities Management</td>
<td>Capital plan delivery - convert 2 temporary project managers to permanent</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>COR/Facilities Management</td>
<td>Facilities maintenance efficiency - replace external contractors with 2 permanent FTEs</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>COR/Facilities Management</td>
<td>Facilities Asset Planning - add 1.0 permanent FTE</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PDL/Legal Services</td>
<td>Convert temporary contract Solicitor, Rapid transit to Permanent Solicitor, Real Property</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PDL/Legal Services</td>
<td>Convert two temporary contract Property Agent positions to permanent</td>
<td>$0</td>
<td>$146</td>
<td></td>
</tr>
<tr>
<td>TES/Water Services</td>
<td>Convert Technologist, Water Efficiency from temporary to permanent</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TES/Water Services</td>
<td>Water capital program - temporary positions</td>
<td>$0</td>
<td>$150</td>
<td></td>
</tr>
</tbody>
</table>
# Proposed Budget Issue Papers

## Levy Impact

<table>
<thead>
<tr>
<th>Dept/Div</th>
<th>Description</th>
<th>Annualized Levy Impact</th>
<th>2016 operating budget impact</th>
<th>2016 sources of funding - capital budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>($000s)</td>
<td>Property taxes</td>
<td>Reserves Other</td>
</tr>
<tr>
<td><strong>Budget Issue Papers - 2016 Levy Impact</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COR/Facilities Management</td>
<td>Facilities Maintenance and Reliability Planning Engineer</td>
<td>$143</td>
<td>$84</td>
<td></td>
</tr>
<tr>
<td>PDL/POA Court</td>
<td>Prosecutions Clerk II, 1 year extension</td>
<td>$0</td>
<td>$63</td>
<td></td>
</tr>
<tr>
<td>PDL/Community Planning</td>
<td>Community wide Climate adaptation plan</td>
<td>$0</td>
<td>$80</td>
<td></td>
</tr>
<tr>
<td>PDL/Council &amp; Administrative Services</td>
<td>Develop a privacy/information management training program for corporate staff</td>
<td>$0</td>
<td>$75</td>
<td></td>
</tr>
<tr>
<td>CSD/Seniors' Services</td>
<td>Quality and Risk Management Coordinator</td>
<td>$125</td>
<td>$96</td>
<td></td>
</tr>
<tr>
<td>PHE/Paramedic Services</td>
<td>Addition of 1 - 24 hour Ambulance</td>
<td>$811</td>
<td>$441</td>
<td>$63</td>
</tr>
<tr>
<td>TES/Transit Services</td>
<td>Implement MobilityPlus Business Plan (Year 2 from 2015 BIP)</td>
<td>$309</td>
<td>$150</td>
<td>$220</td>
</tr>
<tr>
<td>TES/Transit Services</td>
<td>Implement Conestoga College U-PASS Service</td>
<td>$1,108</td>
<td>$339</td>
<td>$3,681</td>
</tr>
<tr>
<td>TES/Transit Services</td>
<td>Transit Service to Family &amp; Children’s Services on Hanson Avenue</td>
<td>$156</td>
<td>$52</td>
<td></td>
</tr>
<tr>
<td>Corporate Financial</td>
<td>Capital Financing - increase contribution to CLRF for non-debenturable projects</td>
<td>$750</td>
<td>$750</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>$3,402</td>
<td>$2,130</td>
<td>$0</td>
</tr>
</tbody>
</table>
Public Transit

**Conestoga College U-Pass**
(pg. 57 of BIP pkg)
- Operating costs funded by U-Pass fee revenue and the property tax levy
- Significant annualization cost ($769K)
- Nine expansion buses funded by development charges and the property tax levy

**Transit service to Family & Children's Services (Hanson Ave.)**
(pg. 61 of BIP pkg)
- Additional 3000 service hours required annually
- Funded by ridership revenue and the property tax levy

**Mobility Plus business plan**
(pg. 52 of BIP pkg)
- Additional 6000 service hours required annually as well as two additional vehicles and 1.3 drivers
- Funded by the property tax levy (current revenue & GRT reserve)
Paramedic Services (pg. 45 of BIP pkg)

- Call volumes and response times increasing
- Addition of one-24 hour ambulance
  - Use of Tax Stabilization Reserve Fund (TSRF) to mitigate operating impact due to lag in subsidy funding
- 90% of capital costs are eligible for DC funding, interim funding from equipment reserve
Capital Levy Reserve Fund (CLRF) (pg. 63 of BIP pkg)

- Recommendation to increase the CLRF contribution in 2016
- Minimize debt financing for projects in a variety of program areas with limited or no capital reserves
Capital expenditures in 2016 to be funded from the CLRF include:

- Multi Modal Hub project development
- Innisfree House grant
- Cultural Sites
- Information Technology and Communications upgrades
- Safety Management System
## 2016 Budget - Staff Complement

<table>
<thead>
<tr>
<th></th>
<th>Permanent</th>
<th>Temporary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2015 Final Budget</strong></td>
<td>2,782.1</td>
<td>120.1</td>
<td>2,902.2</td>
</tr>
<tr>
<td><strong>2016 Base budget</strong></td>
<td>2,782.1</td>
<td>108.2</td>
<td>2,890.3</td>
</tr>
<tr>
<td><strong>Net change</strong></td>
<td>0.0</td>
<td>-11.9</td>
<td>-11.9</td>
</tr>
</tbody>
</table>

### Proposed Budget Issue Papers

<table>
<thead>
<tr>
<th></th>
<th>Permanent</th>
<th>Temporary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No Levy Impact</strong></td>
<td>8.0</td>
<td>-5.0</td>
<td>3.0</td>
</tr>
<tr>
<td><strong>Levy Impact</strong></td>
<td>24.3</td>
<td>3.0</td>
<td>27.3</td>
</tr>
<tr>
<td><strong>User Rate Impact</strong></td>
<td>1.0</td>
<td>1.7</td>
<td>2.7</td>
</tr>
<tr>
<td><strong>Subtotal Budget Issue Papers</strong></td>
<td>33.3</td>
<td>-0.3</td>
<td>33.0</td>
</tr>
</tbody>
</table>
Proposed 2016-2025 Tax Supported Capital Program

- ION Rapid Transit
- Roads rehabilitation and expansion
- Lifecycle work at facilities and housing sites
- Grand River Transit
- Waste Management
- Paramedic Services
- Cultural Sites

10 year investment plan = $2.1 b
Passenger Facilitation Fee

- $15/departing passenger
- Annual revenue of $1.2 m
- Proceeds can be used for operating or capital expenditures

2016 capital budget including the following details by project:

- Project description
- Sources of financing
- Rationale/justification for the project
- Impact of project deferral
Staff recommends amending 2016 Airport capital plan to reflect new cost estimates (see pg 29 of the agenda package)

Overall 2016 planned capital expenditure is reduced by $500,000

No impact on 2016 property tax levy
Overview of capital plan and financing

Specific request for project info relating to:
- King Street reconstruction
- River Road Extension

Complete Ten year Transportation Capital Program is provided in pages 50 - 104
Staff recommends a minor amendment to the 2016-2025 Transportation capital plan

Defer $190,000 of project 73004 North Dumfries Yard Renewal to 2017
Electricity Rates (pg. 22)

Information paper includes details on:

- Electricity budgets
- Overview of the procurement of electricity
- Historical electricity purchases
- Cogeneration and other energy saving measures
Fees and Charges (pg. 105)

Proposed changes to Regional fees and charges in 2016

- Airport fees such as parking, landing fees and hangar lease rates
- Admission fees at several Cultural sites
- Transit fare increases
- Sunnyside Home program fees and facility rentals
- Child Care fees
- Public Health file searches
- Paramedic Services special event coverage
- Removal of fees no longer needed
Assessment growth (pg. 111)

History of Assessment Growth
2000 - 2016

- 2000
- 2001
- 2002
- 2003
- 2004
- 2005
- 2006
- 2007
- 2008
- 2009
- 2010
- 2011
- 2012
- 2013
- 2014
- 2015
- 2016
Assessment base changes

Starting point: Assessment base per the 2015 returned roll

Plus: new properties and property improvements

Less: appeals, requests for reconsideration, vacancies, etc.

Plus/minus: class changes

Equals: year end assessment totals

Net Growth
Assessment growth

Weighted Assessment by Area Municipality
2015 for 2016 Budget

- North Dumfries: 24%
- Cambridge: 39%
- Kitchener: 5%
- Wilmot: 2%
- Woolwich: 4%

Weighted Assessment by Broad Property Class
2015 for 2016 Budget

- Residential: 67.2%
- Multi-Residential: 0.2%
- Commercial: 19.9%
- Industrial: 6.4%
- New Multi-Residential: 0.8%
- Farmland: 4.9%
- Pipeline: 0.5%
some programs have adequate reserve contributions to finance capital investments

others do not and rely on debenture financing

budget issue paper requesting additional funding for Capital Levy Reserve Fund (CLRF)

CLRF finances a small fraction of the capital plan
Targeted total reserve balances = one year of property tax and user rate revenue

Currently at 46% of this target on the property tax side; 39% of the target for user rates

ROW has low reserve balances in comparison to other regions with similar services

Updated reserve and reserve fund policy to be developed in 2016
## Waterloo Regional Police Services Budget Summary

<table>
<thead>
<tr>
<th></th>
<th>2015 Approved</th>
<th>2016 Proposed</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure</strong></td>
<td>$158.7</td>
<td>$165.7</td>
<td>$7.0</td>
<td>4.42%</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td>13.1</td>
<td>14.8</td>
<td>1.7</td>
<td>(13.25)%</td>
</tr>
<tr>
<td><strong>Property Tax</strong></td>
<td>$145.6</td>
<td>$150.9</td>
<td>$5.3</td>
<td>3.63%</td>
</tr>
<tr>
<td><strong>Tax Rate Impact</strong></td>
<td>0.58%</td>
<td>0.71%</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>
Preliminary budget presented to the PSB on November 4
PSB requested further reductions be identified
PSB met again on December 2
Presentation to Budget Committee today
The Budget Cycle

Budget analysis and preparation

Variance monitoring and reporting

Preliminary Budget Book

Council approval

Budget Committee review, public input
2016 Budget Schedule

Oct. 21: Budget Committee overview

Early November: Print Budget Book

Nov. 18: Budget Committee Detailed Review and Public Input

Dec. 16: Budget Committee approval of user rate budgets, 2nd Public Input, WRPS and GRCA

Jan. 13/16: Tax Budget approval, user fees & charges approval
<table>
<thead>
<tr>
<th>Waste Management tipping fee revenues</th>
<th>Curbside waste contract tender to P&amp;W on Jan. 12</th>
<th>Bill 73 Update to A&amp;F on Jan. 12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Councillor Requests</td>
<td>Approval of 2016 Tax Supported Operating Budget</td>
<td>Approval of 2016-2025 Tax Supported Capital Program</td>
</tr>
<tr>
<td></td>
<td>Approval of Fees and Charges By-law</td>
<td></td>
</tr>
</tbody>
</table>
Discussion
WATERLOO REGIONAL POLICE SERVICE

People helping people...
Budget Continuity
2015 Approved to 2016 Adjusted

Budget Position January 1, 2015 (Approved) $ 145,609,556
Add: Budget Expenditure Adjustments to date 6,030,103
Deduct: Projected Revenue Adjustments for 2016 (846,486)

Total Preliminary Net Levy Base Budget Increase of 3.56% $ 150,793,173

Add: Expansion Requests (10 Civilians) $ 664,317
Net Levy Budget Increase at November 4th of 4.02% $ 151,457,490

Deduct: Net of Deferrals, Equipment Cuts & Reserve Funding $ (564,146)
Net Levy Budget Increase at December 2nd of 3.63% or 0.71% $ 150,893,344

Tax Rate Impact
## Budget Reduction Scenario
To Achieve 0.71% Tax Rate Target

<table>
<thead>
<tr>
<th>Proposed Budget as of November 4, 2015</th>
<th>$151,457,490</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add: Debt Financing, Parking, Intelligence System Refresh</td>
<td>221,792</td>
</tr>
<tr>
<td>Deduct:</td>
<td></td>
</tr>
<tr>
<td>Salary &amp; Benefits – Delay Civilian Hires two/three months</td>
<td>(179,414)</td>
</tr>
<tr>
<td>Salary Gapping</td>
<td>(72,000)</td>
</tr>
<tr>
<td>Equipment Requests</td>
<td>(58,224)</td>
</tr>
<tr>
<td>Telecommunications Line Charges</td>
<td>(24,800)</td>
</tr>
<tr>
<td>Vehicle &amp; Equipment Rentals</td>
<td>(18,200)</td>
</tr>
<tr>
<td>Miscellaneous Expense Adjustments</td>
<td>(27,400)</td>
</tr>
<tr>
<td>Reserve Funding - CEWs &amp; Training Simulator</td>
<td>(285,900)</td>
</tr>
<tr>
<td>Reserve Funding – Server Replacements</td>
<td>(120,000)</td>
</tr>
</tbody>
</table>

### Budget Presented as of December 2, 2015
$150,893,344

Tax Rate Impact of 0.71% Net of Assessment Growth
## 2016 Gross Operating Budget – Cost Drivers

<table>
<thead>
<tr>
<th>Cost Driver</th>
<th>Increase</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, Wages and Benefits</td>
<td>$4,914,987</td>
<td>73.13%</td>
</tr>
<tr>
<td>Other Allowances (Sick Leave &amp; Staff Training)</td>
<td>448,961</td>
<td>6.68%</td>
</tr>
<tr>
<td>Material &amp; Supplies</td>
<td>270,567</td>
<td>4.03%</td>
</tr>
<tr>
<td>Fees (Licensing &amp; Consulting)</td>
<td>644,733</td>
<td>9.59%</td>
</tr>
<tr>
<td>Meetings &amp; Other Travel</td>
<td>52,663</td>
<td>0.78%</td>
</tr>
<tr>
<td>Inter-Departmental Regional Charges (Fleet, Facilities Rent, Overhead, Life Cycle Charge)</td>
<td>388,829</td>
<td>5.79%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,720,740</strong></td>
<td></td>
</tr>
</tbody>
</table>
Police Services

How many police officers and civilian staff serve the municipality?

Fig 26.1 Number of Total Police Staff (Officers and Civilians) per 100,000 Population

<table>
<thead>
<tr>
<th>Year</th>
<th>DUR</th>
<th>HAL</th>
<th>HAM</th>
<th>LON</th>
<th>MTL</th>
<th>NIAG</th>
<th>OTT</th>
<th>TBAY</th>
<th>TOR</th>
<th>WAT</th>
<th>WIND</th>
<th>WINN</th>
<th>YORK</th>
<th>MED</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>193</td>
<td>183</td>
<td>202</td>
<td>223</td>
<td>N/A</td>
<td>229</td>
<td>206</td>
<td>270</td>
<td>287</td>
<td>189</td>
<td>295</td>
<td>273</td>
<td>184</td>
<td>215</td>
</tr>
<tr>
<td>2013</td>
<td>190</td>
<td>183</td>
<td>200</td>
<td>220</td>
<td>306</td>
<td>229</td>
<td>203</td>
<td>270</td>
<td>284</td>
<td>192</td>
<td>279</td>
<td>284</td>
<td>185</td>
<td>220</td>
</tr>
<tr>
<td>2014</td>
<td>193</td>
<td>180</td>
<td>200</td>
<td>N/A</td>
<td>308</td>
<td>228</td>
<td>202</td>
<td>270</td>
<td>280</td>
<td>190</td>
<td>274</td>
<td>269</td>
<td>186</td>
<td>215</td>
</tr>
</tbody>
</table>

Source: PLCE215 (Service Level)
### What is the total cost of police services per capita?

**Fig 26.2 Total Cost for Police Services per Capita (includes amortization)**

<table>
<thead>
<tr>
<th>Year</th>
<th>DUR</th>
<th>HAL</th>
<th>HAM</th>
<th>LON</th>
<th>MTL</th>
<th>NIAG</th>
<th>OTT</th>
<th>TBAY</th>
<th>TOR</th>
<th>WAT</th>
<th>WIND</th>
<th>WINN</th>
<th>YORK</th>
<th>MED</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>$264.94</td>
<td>$252.69</td>
<td>$290.14</td>
<td>$281.11</td>
<td>N/A</td>
<td>$326.83</td>
<td>$290.02</td>
<td>$330.02</td>
<td>$382.49</td>
<td>$255.43</td>
<td>$463.20</td>
<td>$337.34</td>
<td>$248.28</td>
<td>$290.08</td>
</tr>
<tr>
<td>2013</td>
<td>$273.85</td>
<td>$263.82</td>
<td>$290.89</td>
<td>$282.43</td>
<td>$423.05</td>
<td>$362.64</td>
<td>$298.26</td>
<td>$360.20</td>
<td>$386.86</td>
<td>$266.64</td>
<td>$459.54</td>
<td>$357.12</td>
<td>$268.48</td>
<td>$298.26</td>
</tr>
<tr>
<td>2014</td>
<td>$277.59</td>
<td>$259.47</td>
<td>$292.25</td>
<td>N/A</td>
<td>$425.84</td>
<td>$363.01</td>
<td>$303.07</td>
<td>$372.72</td>
<td>$394.86</td>
<td>$289.75</td>
<td>$450.19</td>
<td>$365.35</td>
<td>$272.37</td>
<td>$333.04</td>
</tr>
</tbody>
</table>

Source: PLCE227T (Service Level)

*Note:* Costs include police services, prisoner transportation and court security. Since staffing costs make up the overwhelming majority of Policing costs, there is a strong correlation between those jurisdictions with higher levels of police staff (Figure 26.1 – PLCE215) and those with higher police costs reflected in this graph.

*Comment:* The total 2014 costs for Waterloo Regional Police Services (WRPS) show a significant increase due to the inclusion of liabilities of WRPS’s self-insured long term sick leave salary and employee group benefits continuation plan which were not previously reported. An actuarial evaluation was conducted in 2014 and this previously unreported liability added $7.1M to total 2014 costs, leading to a year over year increase of 8.6%. Excluding the provision for this liability, total costs increased by 3.8% from 2013 to 2014.”