

BUDGET OVERVIEW

Budget Overview

Budget Process

- June - September: Departments complete operating and budget templates and review with Finance
- September - October: Finance consolidates results, provides analysis, seeks clarification, updates and reviews further with departments
- October: Budget totals finalized, analysis of reserves and potential application
- November: Budget Review and packages created
- November: Presentations to committee
- December: Consideration by Council



Budget Overview

External Factors impacting the budget

- Ongoing policy changes
- Uncertainty around funding
- Inflation
- Rising interest rates
- Ongoing pressures in the labour market



Budget Overview

Budget Totals (Operating and Capital Contribution Consolidated)

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Expenses	\$119,647	\$132,676	\$148,823	\$120,454	\$122,015
Non-tax revenue	-\$60,058	-\$69,698	-\$79,707	-\$64,717	-\$65,258
Reserves and DC's used	-\$14,689	-\$14,726	-\$14,360	-\$1,840	-\$947
Status quo Tax Levy*	\$44,900	\$48,252	\$54,756	\$53,896	\$55,810
Status quo Tax Levy Increase	\$2,479	\$3,353	\$6,503	-\$860	\$1,913
Status quo Tax Levy % Increase	5.84%	7.47%	13.48%	-1.57%	3.55%
Additional Staff		\$624	\$1,729	\$1,783	\$1,853
Enhancements		\$141	\$147	\$153	\$159
Total Tax Levy	\$44,900	\$49,018	\$56,632	\$55,831	\$57,821
Total Tax Levy Increase	\$1,378	\$4,118	\$7,614	-\$801	\$1,989
Total Tax Levy % Increase	5.84%	9.17%	15.53%	-1.41%	3.56%
New Assessment Growth	1.56%	1.72%	1.50%	1.50%	1.50%
Net Tax Payer Impact	4.28%	7.45%	14.03%	-2.91%	2.06%

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Budget Overview

Additions

- Additional Staff
- Paramedic Services Enhancement



Budget Overview

Budget Totals

Status Quo	7.47%
+ Additions	1.70%
Increase =	9.17%



Budget Overview

Budget Totals

Increase	9.17%
- Assessment Growth	1.72%

Tax Levy Increase = 7.45%



Budget Overview

Budget Totals

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Budget Overview



Budget Overview

Total Expenses

(in 000s)

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Salaries and Benefits	\$36,247	\$38,961	\$40,054	\$41,078	\$42,898
Vacancy Savings	-\$750	-\$750	-\$500	-\$500	-\$500
Administrative and Office	\$5,660	\$6,622	\$5,460	\$5,372	\$5,535
Debt Repayment	\$1,309	\$3,210	\$1,045	\$1,031	\$1,018
Service Delivery	\$41,240	\$49,261	\$50,671	\$50,422	\$50,784
IT and Communications	\$1,765	\$2,069	\$2,253	\$2,212	\$2,211
Facilities	\$4,982	\$4,988	\$5,014	\$5,010	\$4,985
Vehicles and Equipment	\$1,475	\$1,628	\$1,685	\$1,706	\$1,759
Internal Services Used	\$2,104	\$2,650	\$2,730	\$2,792	\$2,877
Internal Services Recovered	-\$2,104	-\$2,670	-\$2,750	-\$2,812	-\$2,896
Special Projects	\$2,602	\$1,439	\$132	\$0	\$0
Total Operating Expenditures	\$94,531	\$107,407	\$105,794	\$106,310	\$108,670
Capital Workplan	\$25,116	\$25,270	\$43,029	\$14,143	\$13,346
Total Expenses	\$119,647	\$132,676	\$148,823	\$120,454	\$122,015

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Budget Overview

Salaries and Benefits

- Cost of living increases
- Grid movement
- Annualized positions
- Adjustments to positions
- Benefit package



Budget Overview

Total Expenses

(in 000s)

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Total Expenses

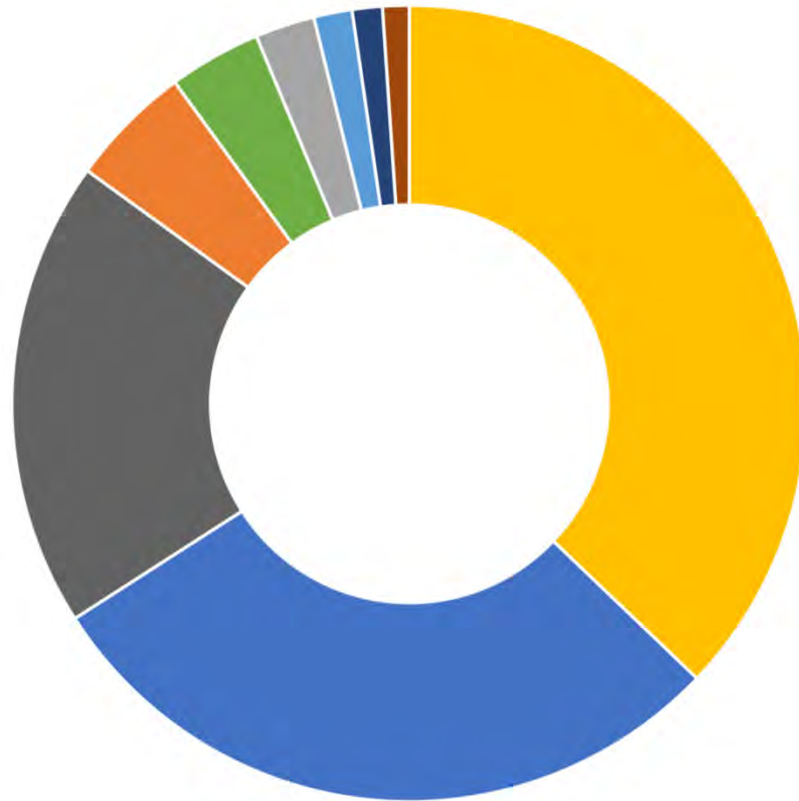
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Budget Overview

Expense Distribution

- Salaries and Benefits - 29%
- Administrative and Office - 5%
- Debt Repayment - 2%
- Service Delivery - 37%
- IT and Communications - 2%
- Facilities - 4%
- Vehicles and Equipment - 1%
- Special Projects - 1%
- Capital Workplan - 19%



Budget Overview



Budget Overview

Non-Property Tax Revenues

(in 000s)

	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Revenues					
User Fees	\$5,378	\$5,211	\$5,478	\$5,796	\$6,176
Supplemental Taxation	\$355	\$327	\$327	\$327	\$326
Investment Income	\$775	\$1,250	\$1,050	\$950	\$900
Rent Revenue	\$3,922	\$3,967	\$4,074	\$4,157	\$4,267
Government Transfers	\$40,975	\$49,659	\$49,210	\$48,872	\$49,126
Other Revenue	\$5,153	\$6,285	\$8,358	\$4,616	\$4,463
Debt Financing	\$3,500	\$3,000	\$11,210	\$0	\$0
Total Revenues	\$60,058	\$69,698	\$79,707	\$64,717	\$65,258

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Budget Overview



Budget Overview

Reserves and Development Charges

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Rate Stabilization Reserve	\$7,728	\$4,707	\$3,503	\$2,729	\$2,569
Contingencies	\$250	\$250	\$250	\$250	\$250
Operating Reserves	\$5,784	\$5,089	\$4,963	\$4,947	\$4,896
Digital Modernization	\$1,625	\$186	\$54	\$54	\$54
Capital Reserves	\$3,534	\$3,159	\$2,809	\$2,809	\$2,809
Total General Reserves	\$18,921	\$13,391	\$11,579	\$10,789	\$10,578
Total Reserve Funds	\$10,214	\$8,317	\$8,178	\$8,097	\$8,018
Building Department Fund	\$3,170	\$1,866	\$636	-\$286	-\$1,018
Development Charges	\$5,315	\$5,096	-\$1,064	-\$1,050	-\$920
Obligatory Reserve Funds	\$8,485	\$6,962	-\$429	-\$1,336	-\$1,938
Capital Asset Fund	\$18,215	\$12,437	\$7,420	\$7,856	\$8,414
Total Reserves and DCs	\$55,835	\$41,108	\$26,749	\$25,407	\$25,074

Budget Overview

Reserves and Development Charges

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Rate Stabilization Reserve	\$7,728	\$4,707	\$3,503	\$2,729	\$2,569



Budget Overview

Reserves and Development Charges

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Building Department Fund	\$3,170	\$1,866	\$636	-\$286	-\$1,018



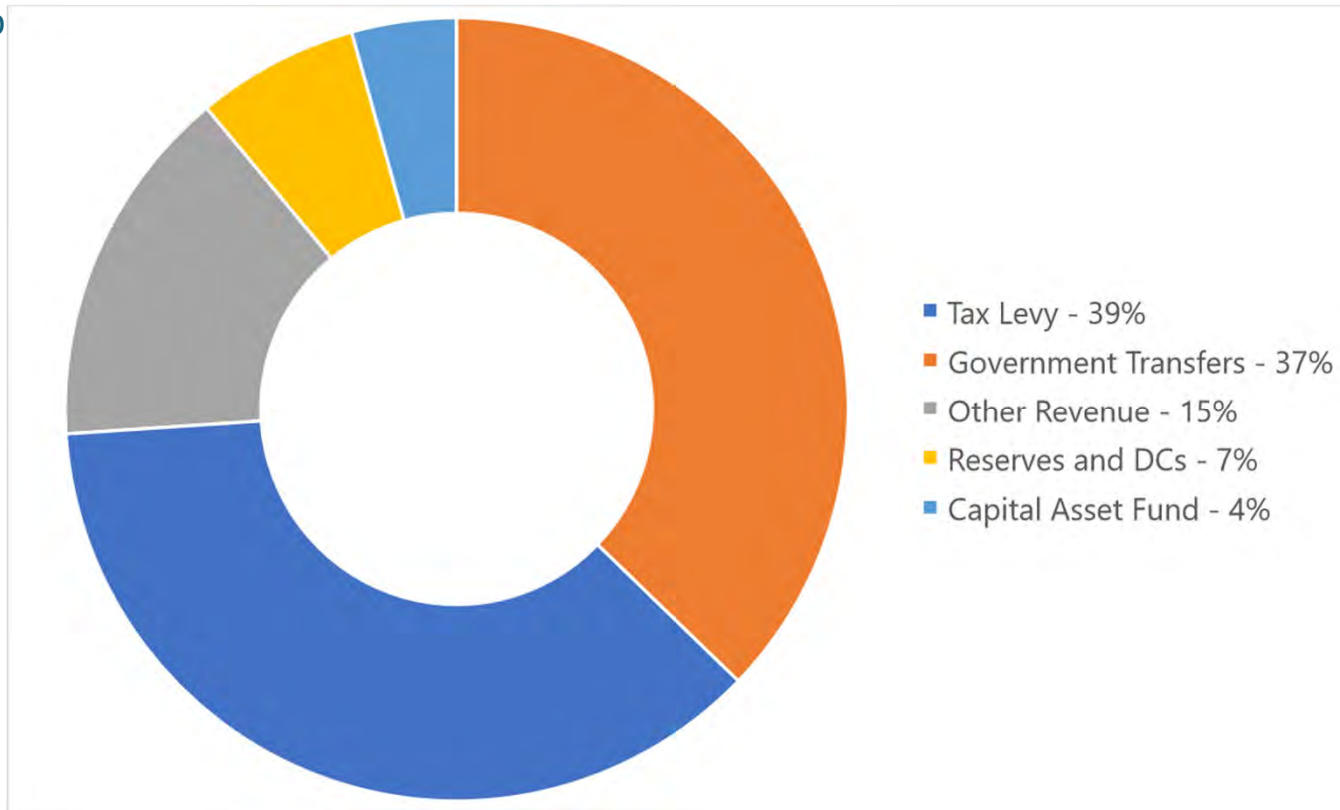
Budget Overview

Reserves and Development Charges

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Development Charges	\$5,315	\$5,096	-\$1,064	-\$1,050	-\$920

Budget Overview

Revenue Distrib



Budget Overview

Tax Levy by Department

(in 000s)	2023 BUDGET	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Council	\$841	\$911	\$70	8.30%
Office of CAO	\$1,255	\$1,434	\$178	14.20%
People and Equity	\$1,319	\$1,677	\$359	27.21%
Corporate Services	\$3,425	\$4,083	\$658	19.22%
Corporate Finance	-\$1,378	-\$2,028	-\$650	47.19%
Infrastructure and Environment	\$18,222	\$19,768	\$1,546	8.48%
Health Services	\$6,509	\$7,480	\$972	14.93%
Dufferin Oaks	\$6,345	\$6,405	\$60	0.95%
Community Services	\$6,235	\$6,929	\$694	11.13%
Development and Tourism	\$2,127	\$2,359	\$232	10.91%
Total All County Departments	\$44,900	\$49,018	\$4,118	9.17%

Budget Overview

Tax Levy by Department

(in 000s)	2023 BUDGET	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Council	\$841	\$911	\$70	8.30%
Office of CAO	\$1,255	\$1,434	\$178	14.20%
People and Equity	\$1,319	\$1,677	\$359	27.21%
Corporate Services	\$3,425	\$4,083	\$658	19.22%
Corporate Finance	-\$1,378	-\$2,028	-\$650	47.19%
Infrastructure and Environment	\$18,222	\$19,768	\$1,546	8.48%
Health Services	\$6,509	\$7,480	\$972	14.93%
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CAPITAL



Budget Overview

Capital Asset Fund

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Carry Forward from Prior Year		\$6,910			
Opening Balance	\$17,986	\$18,215	\$12,437	\$7,420	\$7,856
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Government Transfers	\$3,530	\$3,446	\$2,933	\$2,776	\$2,572
Capital Levy (Property Taxes)	\$7,532	\$9,061	\$12,449	\$10,073	\$9,659
Other Revenue	\$1,846	\$3,085	\$4,423	\$1,157	\$1,208
Debt Financing	\$3,500	\$3,000	\$11,210	\$0	\$0
Transfers from Reserves	\$1,585	\$529	\$429	\$79	\$54
DC Contributions	\$441	\$370	\$6,567	\$494	\$410
Total Contributions	\$18,434	\$19,492	\$38,012	\$14,579	\$13,904
Total Capital Work	\$25,116	\$25,270	\$43,029	\$14,143	\$13,346
Ending Capital Asset Fund	\$11,305	\$12,437	\$7,420	\$7,856	\$8,415

Budget Overview

Capital Asset Fund

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
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Budget Overview

Capital Asset Fund

(in 000s)	2023 BUDGET	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN
Information Technology	\$311	\$150	-\$48	\$37	\$209
Office of the CAO	\$0	\$13	\$0	\$13	\$30
Transportation	\$7,321	\$6,478	\$4,667	\$4,802	\$3,689
County Forest	\$0	-\$7	\$3	\$18	\$33
Corporate Facilities	\$1,222	\$1,309	\$927	\$731	\$919
Waste Management	\$40	\$21	\$36	\$18	\$38
Museum of Dufferin	\$352	\$237	\$96	\$61	\$131
Building	\$0	\$46	\$93	\$139	\$186
Long Term Care	-\$30	\$1,134	-\$1,147	\$219	\$834
Mel Lloyd Centre	-\$284	\$101	-\$169	-\$17	\$175
Housing	\$1,165	\$1,652	\$1,586	\$1,599	\$1,833
Paramedic Service	\$1,208	\$1,303	\$1,377	\$237	\$338
Total Capital Asset Fund	\$11,305	\$12,437	\$7,420	\$7,856	\$8,415

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Budget Overview

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Budget Overview

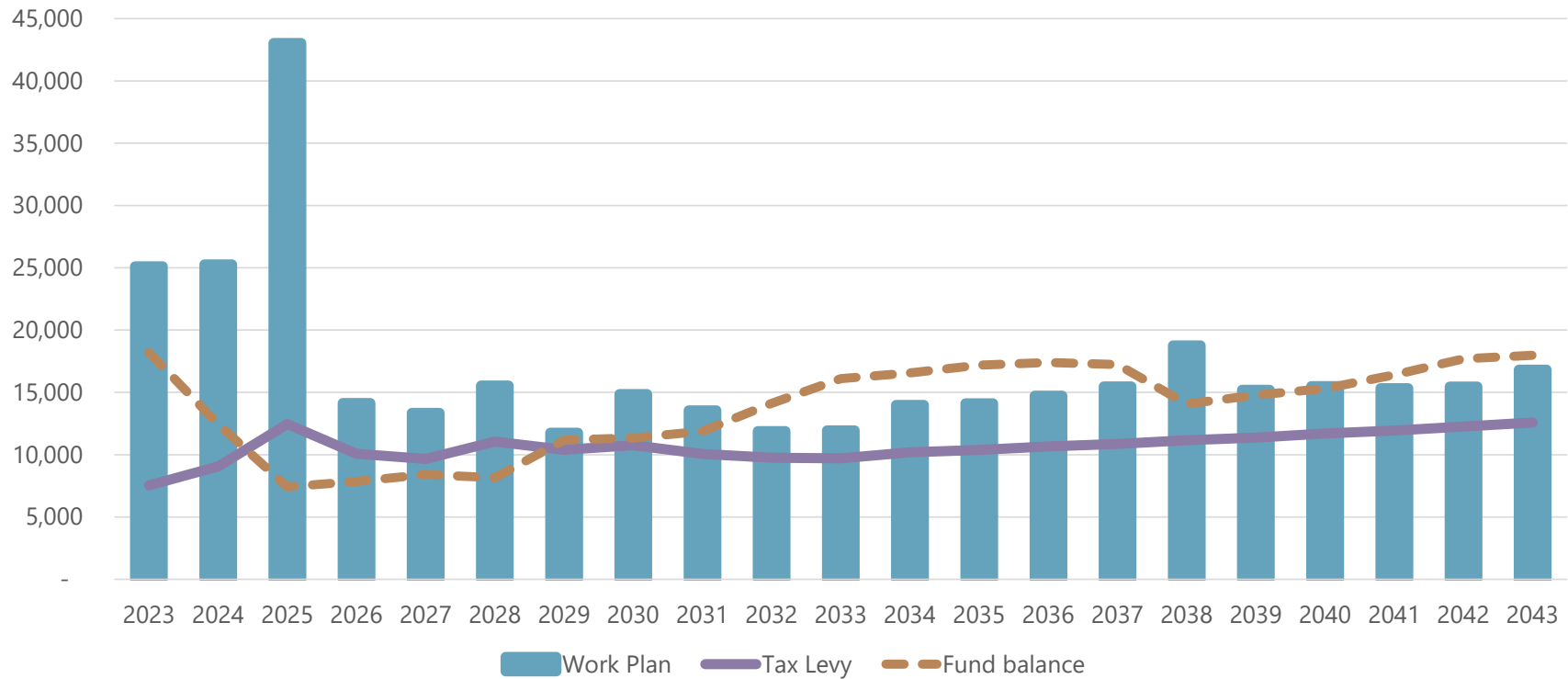
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Budget Overview

Capital Workplan

20 Year Capital Plan
(in 000s)



Budget Overview

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Budget Overview

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Capital Work					
Land	\$3,300	\$3,000	\$0	\$0	\$0
Land Improvement	\$2,535	\$1,462	\$1,171	\$535	\$358
Buildings	\$5,349	\$6,986	\$7,501	\$1,563	\$702
New Operations Centre	\$200	\$500	\$15,000	\$0	\$0
Equipment and Machinery	\$1,262	\$1,183	\$1,417	\$2,001	\$856
Vehicles	\$2,271	\$1,410	\$1,720	\$1,640	\$1,670
Roads	\$8,027	\$8,130	\$14,347	\$6,718	\$6,580
Bridges & Culverts	\$1,772	\$2,598	\$1,772	\$1,666	\$2,200
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Budget Overview

Capital Workplan

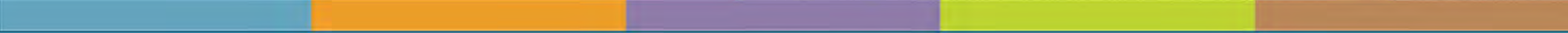
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NEXT STEPS



Budget Overview

Next Steps

- Council Presentation
- Budget Package
 - Overview
 - Community Development and Tourism
 - Health and Human Services
 - Infrastructure and Environmental Services
 - General Government Services



Budget Overview

Budget Package

- At a Glance
- Organizational Chart
- Departmental Financial Plan
- Departmental Capital Asset Fund
- Divisional Sections



Budget Overview

Budget Package

- Divisional Lead
- Statistics
- Key Functions
- Strategic Plan
- On the Horizon
- Challenges



Budget Overview

Budget Package

- Financial Plan
- Financial Highlights
- Capital Asset Fund
- Work Plan Summary
- Capital Highlights



Budget Overview

Committee Meetings

- Committee presentations
- Committee discussion
- Propose changes



Budget Overview

Budget Totals

Status Quo	7.47%
+ Additions	1.70%
Increase =	9.17%



Budget Overview

Budget Totals

Increase	9.17%
- Assessment Growth	1.72%

Tax Levy Increase = 7.45%



Questions?

Aimee Raves, CPA, CMA
Manager of Corporate Finance,
Treasurer

