



Date: Wednesday, July 19, 2023

From: Samantha Buchanan, Acting Director of Corporate Services/Treasurer

Subject: 2024 Proposed Budget Guideline and Schedule

Report COR-2023-29

This document and its attachments are public and available in an accessible format upon request.

Recommendation

That the proposed 2024 budget timeline and schedule be endorsed and approved by Council.

Analysis

Timeline

1. Public Budget Survey – beginning August 2023 until September 30, 2023.

Senior management has prepared a 2024 Budget Survey for completion by residents (Appendix A). For this survey the goal is to seek feedback on the Township's current services being provided, identify where residents feel increase/decrease the current service may be warranted, or identify any new services residents wish to see the Township provide. The survey will be available on the Township website (Engage GB) and in paper form at Township facilities (i.e., administrative building, Shallow Lake Community Centre, Kemble Arena, and Derby Community Center). If any resident who wishes to participate in the survey and requires the survey to be provided in an accessible format staff will be happy to assist. The budget survey will be advertised on the Township website, electronic signs, social media and to external media outlets.

An upcoming community engagement event will allow an opportunity for public feedback, comments and discussion to help staff in preparing the 2024 budget.

Staff are hoping to engage a Strategic Session with Council in early December to dedicate time to a substantive conversation with Council in respect to the budget 2024 and to capture Council priorities for inclusion within this.



Additionally, time staff encourage the public and Council to submit comments through written correspondence to the Treasurer at finance@georginabluffs.ca of items they wish to be considered for the 2024 budget.

Public participation is encouraged throughout the budget process, both in respect of helping inform the priorities for 2024, in advance of a draft budget, but also in the discussion on the budget and the final budget. Staff will advertise a public input session as part of the final budget process to seek feedback on proposals as Council discuss these.

2. Staff and department heads will begin to prepare the 'Draft 2024 Budget' using the guidelines outlined below.
3. November 15, 2023 – Staff present a 'Base 2024 Budget'

Staff will present the 'Base 2024 Budget'. This document will in essence, take the approved 2023 budget and levels of service and activities and assume no changes for 2024. It will reflect an estimated increase for staffing costs and will capture the budget impacts of any decisions of Council that have already been made, as well as capture decisions made in previous budgets that impact the 2024 budget.

This will also include an amount for Taxes Levied for Capital Purposes which will be placed directly into reserves, this amount will be determined by applying the same inflation metric (as discussed in the guidelines section below) to the 2023 Taxes Levied for Capital (\$1,753,545 – per the April 24, 2023, budget presentation).

4. November 15, 2023 – Staff Report '2024 Budget Survey Results'

Following the 'Base 2024 Budget' presentation, staff will present a report outlining the findings and comments received during the public input process. Guidance from Council on which issues and matters they would like to prioritise for staff to bring back through the budget process will be sought at this time.

5. January 2024 – 2024 Proposed Budget

Staff will present the '2024 Proposed Budget' to Council and the public.

The proposed budget will include a recommended budget based on the directions of Council, informed by the recommendations of staff and the comments of the public.

An operating (ongoing, annually reoccurring expenses) and a capital (one off, fixed duration or time limited expenses) will be proposed reflecting the



discussions to date. Any additions to the Base Budget shared in November will be supported by 'Issue Papers' that articulate the business case for a new service, addition or increase in service level.

Council and the public will have access at this time to the full budget package through the Township website, the budget package and its documents will be made available in alternative formats upon request.

This meeting will be advertised as a Public Input session and followed the Council discussion on the '2024 Proposed Budget'.

6. February 2024 – 2024 Budget Passed

Staff will make all required adjustments reflecting Council's direction and comments received during the '2024 Proposed Budget' meeting and prepare a by-law for the 2024 operating and capital budget.

Staff encourage the public to submit formal comments throughout the entire 2024 budget process and a summary of all comments received will be provided to Council for information at any time up until the passing of the 2024 budget.

Guidelines

In preparation for the 'Base 2024 Budget', staff propose following these guidelines:

1. The preliminary 'Draft 2024 Budget' will be based on all previous direction from Council, it will not consider comments received during the public budget survey period. This will provide Council with a "base budget" means the costs associated with providing the same types and levels of service as currently being provided as well as all mandatory/previously endorsed decisions of Council.
2. Service levels – that the 'Base 2024 Budget' be developed based on the existing service levels. These are the service levels as previously approved through (1) past budgets or (2) decisions made in 2023 through Council resolutions to be implemented for the 2024 year.
3. Inflation – that department heads include an estimate (using the most current CPI information or known supply trends) while preparing the 'Base 2024 Budget', where and if required.

Related to annual COLA, staff recognize that the COLA factor per the Townships HR policy (i.e., all-goods CPI for the twelve months ending October 31st) will not be available at the time of initial budget discussions, staff will use an initial factor of 3% and this percentage will be compared to the COLA factor as per HR policy and to neighbouring municipalities, once that information is available.



4. Changes in current service level/new Township services – that all requests for changes (increases or decreases) of a current service level or to provide a new service of the Township be presented separately for consideration by Council and should not form part of the core budget. Public comments received during the survey period will be included in these requests to change the current service level or to provide a new service.
5. Capital Funding – the 'Base 2024 Budget' will include an amount for Taxes Levied for Capital purposes which will be based on adding inflation to the 2023 Taxes Levied for Capital purposes. These funds will be placed into reserve for capital projects. This means that all capital initiatives will be funded from either grants, reserves, or user fees; this will eliminate any capital surplus at the end of the year.

Financial Impact

There are no direct financial impacts of this report.

Strategic Priorities

1.1 Improve communications to foster public engagement and participation.

Conclusion

The annual budget is a document which serves as the financial plan, operational guide and communication tool for Council, staff, and the public. It is a strategic planning document which provides for the allocation of resources to achieve the corporate and strategic goals and objectives by providing services and infrastructure. The annual tax levy is the balancing revenue source for the annual operating and capital budget.

Respectfully Submitted:

Samantha Buchanan, Acting Director of Corporate Services/Treasurer



Report Approval Details

Document Title:	FIN2023-17 2024 Proposed Budget Guideline and Schedule.docx
Attachments:	- 2024 Budget Survey.docx
Final Approval Date:	Jul 12, 2023

This report and all of its attachments were approved and signed as outlined below:

Niall Loble, Director of Community Services