

# Township of Georgian Bluffs 2024 Base Budget

**November 15, 2023**

**Photo By: Desiree Kalte**



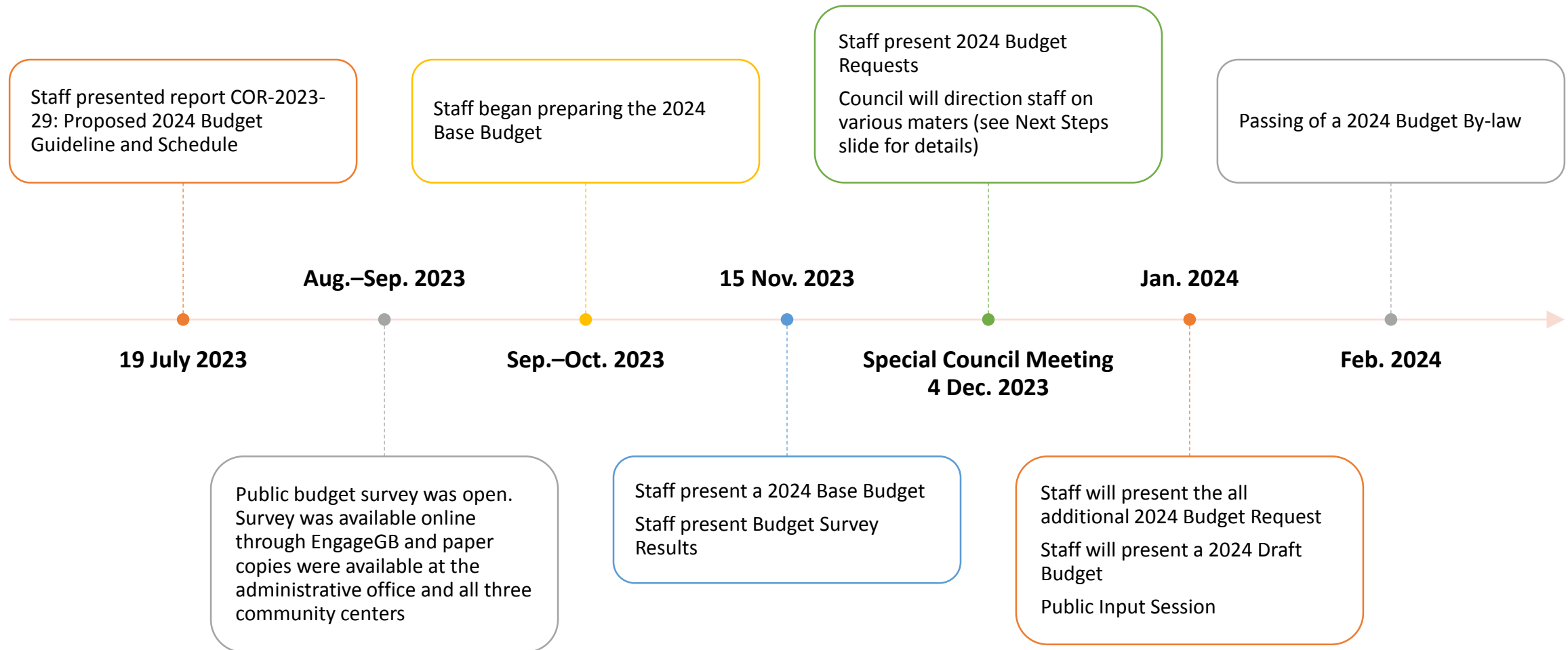


# Opening Remarks

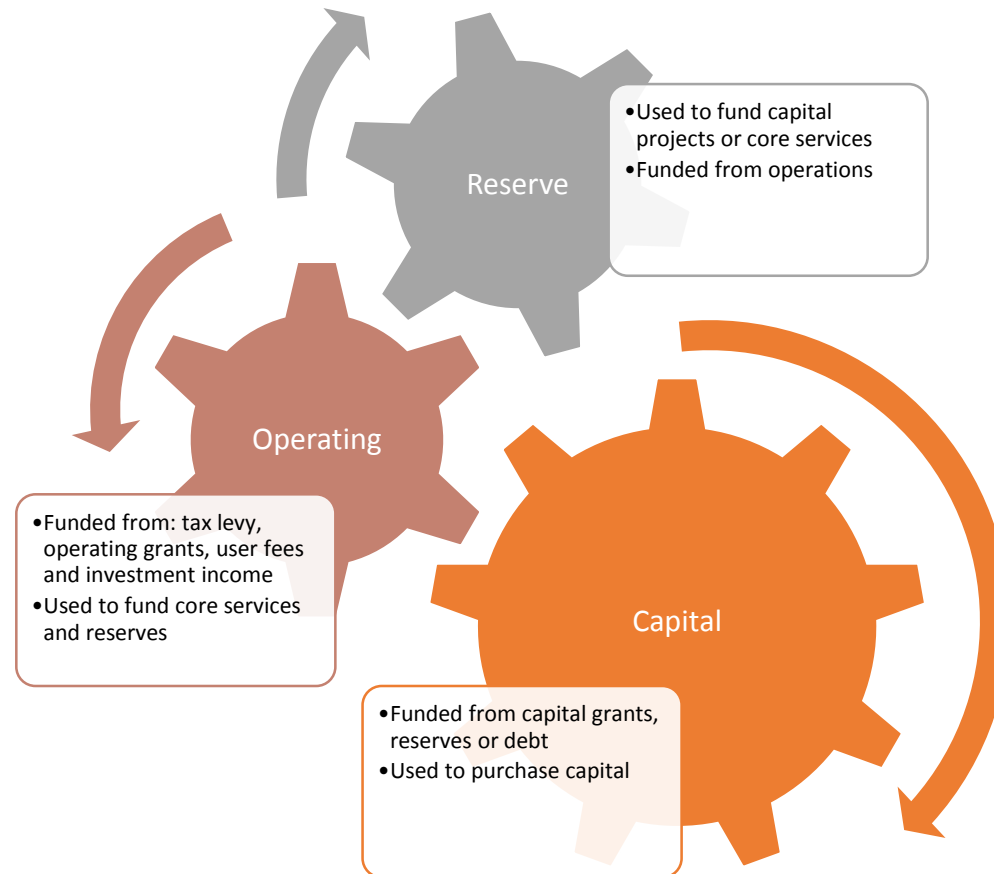
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Photo By: Caroline Menzies

# 2024 Budget Timeline



# Parts of an Annual Budget



# What is...

## **The 2024 Base Budget?**

- Reflects the costs associated with providing the same type and levels of services as in previous years
- Captures the budget impacts of Council decision that have already been made
- Captures the budget impact of decisions made in previous budgets
- Includes an amount for Taxes Levied for Reserves (Capital) Purposes which will be placed directly into reserves
- Includes an estimated increase for staffing costs

## **A 2024 Budget Request?**

- A report outlining:
  - Core service level change,
  - New project,
  - New capital asks, or
  - New staff position
- Each budget request contains information about the need identified, the current and future impacts of the decision, the benefits of the ask, and consequences of not funding

# Reserves & Reserve Funds

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- Please see Appendix A for an Estimated Schedule of Reserve and Reserve Fund at the end of 2023.
- At the Special Council Meeting being held on December 4, 2023, staff will include a similar schedule which shows an estimated reserve and reserve fund balance at the end of 2024.
- Photo By: Jim Martin

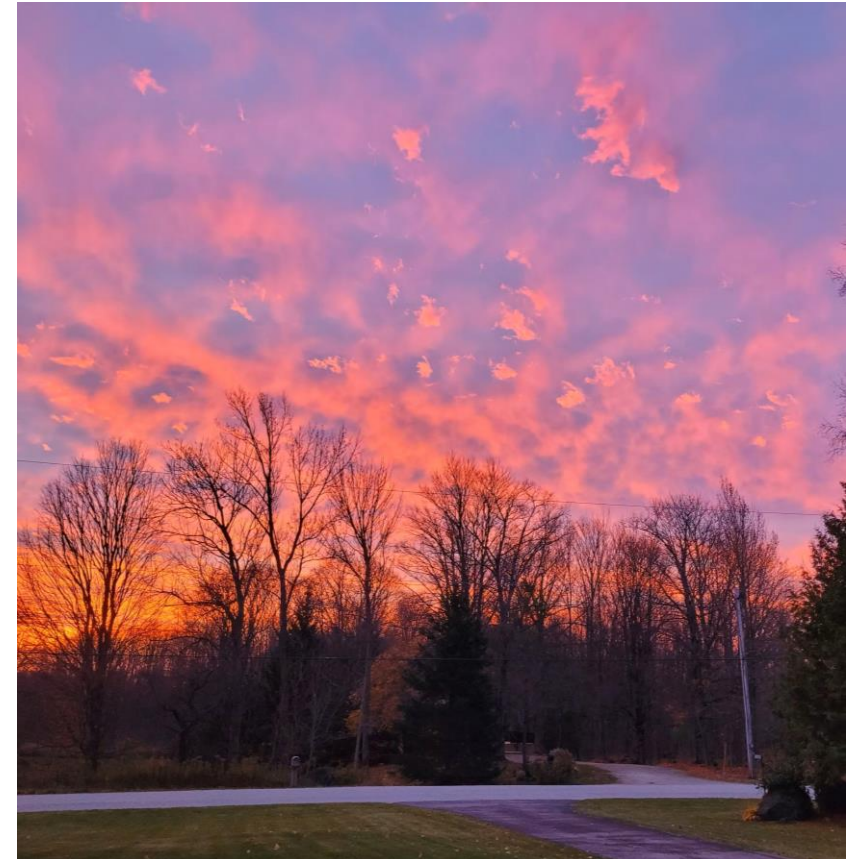


# Base Budget Assumptions

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- Impact of Budget Requests on Tax Levy and Reserve balances – Council to provide direction at the December 4, 2023, Strategic Session
- Salaries & benefits – included a 3% COLA and increases in statutory benefits
- ITFD contribution – included a 3% increase (per new agreement the Board can approve up to 3% without further Council approval)
- Bio Board contribution – assumed same as last year
- GSCA contribution – funding allocations for administrative building
- Insurance – included an estimated 10% increase
- Cemetery care services – included a 10% increase
- CMO funding to be received – annual funding still to be confirmed, included amount consistent with Stewardship Ontario funding received

Photo By: George Hartig



# 2024 Base Budget Summary

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	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>Proposed +/-</b>
Taxes Levied for Operating	\$ 10,014,955	\$ 10,139,700	+ \$ 124,745
Taxes Levied for Reserves (Capital)	\$ 1,730,545	\$ 1,783,250	+ \$ 52,705
<b>Total Taxes Levied</b>	<b>\$ 11,745,500</b>	<b>\$ 11,922,950</b>	<b>+ \$ 177,450</b>



# Impact on Tax Rate

Note: Increases below are reflective of Base Budget only

Change from 2023 Municipal Tax Rate  
(0.00625130)

- No growth: 1.51% increase
- With estimated growth: 0.30% increase

A change of \$ 100,000 to base budget will have an approximate impact of 0.83% to the Municipal tax rate (with estimated growth).

Photo By: Greg Spiro



# 2024 Budgeted Salaries & Benefits

- No new positions are included in the 2024 Base Budget amounts – any/all new positions will be presented as a Budget Request
- For non-union staff and Council included a 3.0 % COLA
- For union staff a 3.0 % COLA (pursuant to union agreement)

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget + / -
Council	\$ 213,250	\$ 216,292	\$ 222,500	+ \$ 9,250
Office of the CAO & Corporate Services	\$ 1,532,700	\$ 1,361,872	\$ 1,576,500	+ \$ 43,800
Development & Infrastructure	\$ 553,500	\$ 384,670	\$ 620,500	+ \$ 67,000
Community & Environmental Services	\$ 2,258,950	\$ 1,816,739	\$ 2,279,750	+ \$ 20,800
<b>Total</b>	<b>\$ 4,558,400</b>	<b>\$ 3,779,573</b>	<b>\$ 4,699,250</b>	<b>+ \$ 140,850</b>

# 2023 Cost of Living Adjustments (COLA)

## Township Policy - Ontario all goods CPI for 12 months ending October 31 each year

Year	Policy	Approved	Diff.	Running Diff.	Union Approved
2019	2.50 %	2.50 %	NIL	NIL	1.90 %
2020	1.70 %	1.70 %	NIL	NIL	1.90 %
2021	0.70 %	1.90 %	+ 1.20 %	+ 1.20 %	1.90 %
2022	4.90 %	2.00 %	- 2.90 %	- 1.70 %	3.00 %
2023	6.50 %	3.00 %	- 3.50 %	- 5.20 %	3.00 %
2024	3.60 %	3.00 %	- 0.60 %	- 5.80 %	3.00 %

## Other Municipal 2023 COLA

Municipality	2023 Approved COLA
County of Grey	2.00 %
Owen Sound	1.50 %
Chatsworth	2.50 %
Hanover	3.00 %
West Grey	3.00 %
Blue Mountain	3.00 %
Meaford	2.50 %
Southgate	4.00 %

# 2024 Council Core Budget

- Includes a 3% COLA on monthly Salary and Per Diem rates
- Mileage increase to be reflective of more in-person meetings coming out of COVID
- Professional Development includes \$ 4,500/member of Council plus \$ 4,000 for general Council training

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Salaries & Benefits	\$ 213,250	\$ 216,292	\$ 222,500	+ \$ 9,250
Mileage	\$ 8,500	\$ 13,738	\$ 15,000	+ \$ 6,500
Professional Development	\$ 35,500	\$ 25,849	\$ 35,500	\$ NIL
Communications	\$ 6,000	\$ 7,569	\$ 7,500	+ \$ 1,500
Donations	\$ 20,000	\$ 17,710	\$ 20,000	\$ NIL
Other	\$ 4,000	\$ 1,846	\$ 2,000	- \$ 2,000
<b>Total</b>	<b>\$ 287,250</b>	<b>\$ 283,004</b>	<b>\$ 302,500</b>	<b>+ \$ 15,250</b>

# 2024 Office of the CAO & Corporate Services – Administration

- Professional fees actual higher due to various litigation which occurred in 2023, not anticipated to continue into 2024
- Insurance includes a 10% on 2023 actuals

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Salaries & Benefits	\$ 1,532,700	\$ 1,361,872	\$ 1,576,500	+ \$ 43,800
Professional Development	\$ 20,000	\$ 20,483	\$ 20,000	\$ NIL
Computer & Equipment	\$ 188,000	\$ 191,240	\$ 197,000	+ \$ 9,000
Materials & Supplies	\$ 85,000	\$ 84,046	\$ 90,000	+ \$ 5,000
Communications	\$ 3,000	\$ 2,675	\$ 3,000	\$ NIL
Professional Fees	\$ 196,750	\$ 427,255	\$ 190,000	- \$ 6,750
Insurance	\$ 173,000	\$ 200,707	\$ 222,000	+ \$ 49,000
Other	\$ 38,805	\$ 69,535	\$ 40,450	+ \$ 1,645
<b>Total</b>	<b>\$ 2,237,255</b>	<b>\$ 2,357,813</b>	<b>\$ 2,338,950</b>	<b>+ \$ 101,695</b>

# 2024 Office of the CAO & Corporate Services - Programs

- Fire services included an estimated 3% increase on ITFD fire; increased Warton fire costs to be reflective of 5-year average of actuals.
- Cobble Beach sewage – the Township does not own the wastewater treatment plant, we collect the funds from users and remit them back to plant owner (less an administrative fee), you will see an offsetting increase in ‘User Fees – Cobble Sewage’ on the next slide

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Cemeteries	\$ 79,550	\$ 95,772	\$ 90,300	+ \$ 10,750
Animal Control & Livestock	\$ 33,700	\$ 30,865	\$ 34,700	+ \$ 1,000
Election	\$ 23,000	\$ 25,336	\$ 23,000	\$ NIL
Emergency Planning & Protection	\$ 36,750	\$ 21,446	\$ 36,750	\$ NIL
Police Services	\$ 1,683,250	\$ 1,694,966	\$ 1,696,500	+ \$ 13,250
Fire Services	\$ 855,000	\$ 935,550	\$ 905,000	+ \$ 50,000
Grey Sauble Conservation	\$ 210,500	\$ 210,324	\$ 221,000	+ \$ 10,500
Library	\$ 384,000	\$ 383,940	\$ 400,000	+ \$ 16,000
Cobble Beach Sewage	\$ 200,000	\$ 272,575	\$ 260,000	+ \$ 60,000
Biodigester	\$ 190,350	\$ 191,961	\$ 186,850	- \$ 3,500
Storm Water	\$ 73,000	\$ 75,414	\$ 70,500	- \$ 2,500
<b>Total</b>	<b>\$ 3,769,100</b>	<b>\$ 3,938,149</b>	<b>\$ 3,924,600</b>	<b>+ \$ 155,500</b>

## 2024 Council, Office of the CAO & Corporate Services – Funding

- Increase in user fees is reflective of proposed increases in Fees & Charges (As presented on November 1, 2023)
- Increase in Other – Investment Income is the estimated bank interest to be earned

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
<b>Total Operating Expenditures</b>	<b>\$ 6,293,605</b>	<b>\$ 6,578,966</b>	<b>\$ 6,566,050</b>	<b>+ \$ 272,445</b>
Operating Grants	\$ 913,700	\$ 905,899	\$ 907,900	- \$ 5,800
User Fees	\$ 342,700	\$ 486,316	\$ 357,500	+ \$ 14,800
User Fees – Cobble Sewage	\$ 200,000	\$ 272,575	\$ 260,000	+ \$ 60,000
Other – Investment Income	\$ 400,000	\$ 1,004,854	\$ 750,000	+ \$ 350,000
Tax Levy	\$ 4,437,205	\$ 3,909,322	\$ 4,290,650	- \$ 146,555

# 2024 Development & Infrastructure Services – Administration

- Includes new Engineering department (as approved by Council in June 2023)
- Increase in 2023 professional fees is due to outside contract support due to staff vacancies. Not expected to continue into 2024.

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Salaries & Benefits	\$ 553,500	\$ 384,670	\$ 620,500	+ \$ 67,000
Professional Development	\$ 21,000	\$ 4,706	\$ 14,000	- \$ 7,000
Materials & Supplies	\$ 16,750	\$ 16,695	\$ 15,550	- \$ 1,200
Communications	\$ 2,300	\$ 1,829	\$ 2,300	\$ NIL
Professional Fees	\$ 68,800	\$ 284,657	\$ 51,400	- \$ 17,400
Other	\$ 34,700	\$ 37,721	\$ 43,500	+ \$ 8,800
<b>Total</b>	<b>\$ 697,050</b>	<b>\$ 730,278</b>	<b>\$ 747,250</b>	<b>+ \$ 50,200</b>



# 2024 Development & Infrastructure Services – Funding

- User fees are reflective of those presented to Council on November 1, 2023, and a five-year average of number of users.

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
<b>Total Operating Expenditures</b>	<b>\$ 697,050</b>	<b>\$ 730,278</b>	<b>\$ 747,250</b>	<b>+ \$ 50,200</b>
User Fees – Planning	\$ 97,500	\$ 50,535	\$ 133,500	+ \$ 36,000
User Fees – Building	\$ 415,950	\$ 302,231	\$ 395,750	- \$ 20,200
Tax Levy	\$ 183,600	\$ 377,512	\$ 218,000	+ \$ 34,400

# 2024 Community & Environmental Services – Administration

- Other includes principal and interest repayments on loan for Owen Sound YMCA.
- Insurance includes the general liability insurance on the department and does not include property or fleet insurance (those are included in the respective lines on the next slide).

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Salaries & Benefits	\$ 2,258,950	\$ 1,816,739	\$ 2,279,750	+ \$ 20,800
Professional Development	\$ 65,000	\$ 43,529	\$ 65,000	\$ NIL
Materials & Supplies	\$ 80,000	\$ 72,998	\$ 83,500	+ \$ 3,500
Repairs & Maintenance	\$ 37,500	\$ 12,805	\$ 40,000	+ \$ 2,500
Professional Fees	\$ 14,000	\$ 5,889	\$ 14,000	\$ NIL
Insurance	\$ 253,500	\$ 253,720	\$ 279,000	+ \$ 25,500
Other	\$ 81,650	\$ 82,845	\$ 83,350	+ \$ 1,700
<b>Total</b>	<b>\$ 2,790,600</b>	<b>\$ 2,288,525</b>	<b>\$ 2,844,600</b>	<b>+ \$ 54,000</b>

# 2024 Community & Environmental Services – Programs

- Road maintenance includes loose top, hard top and roadside programs.
- Fleet & Equipment increase is reflective of estimated insurance increase.
- \$ 30,000 of the increase to Garbage & Recycling is for the Yard Waste agreement with City of Owen Sound. Remaining increase is reflective of increases to service provider contracts.
- Sports & Arena Subsidy increase is the estimated increase in the Township’s contribution to the Keady Arena.
- Increase in Owned Buildings is reflective of estimated insurance increase.

Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Road Maintenance	\$ 562,500	\$ 530,830	\$ 600,000	+ \$ 37,500
Drainage	\$ 320,000	\$ 329,142	\$ 320,000	\$ NIL
Winter Control	\$ 376,500	\$ 312,280	\$ 376,500	\$ NIL
Streetlights	\$ 18,000	\$ 19,298	\$ 30,000	+ \$ 12,000
Fleet & Equipment	\$ 701,500	\$ 532,300	\$ 745,000	+ \$ 43,500
Garbage & Recycling	\$ 865,500	\$ 893,599	\$ 945,750	+ \$ 80,250
Sports & Arena Subsidy	\$ 92,450	\$ 103,784	\$ 130,400	+ \$ 37,950
Rail Trail	\$ 5,000	\$ 8,191	\$ 5,000	\$ NIL
Parks & Recreation	\$ 44,000	\$ 48,167	\$ 48,250	+ \$ 4,250
Township Owned Buildings	\$ 420,850	\$ 409,164	\$ 444,350	+ \$ 23,500
<b>Total</b>	<b>\$ 3,406,300</b>	<b>\$ 3,186,755</b>	<b>\$ 3,645,250</b>	<b>+ \$ 238,950</b>

# 2024 Development & Infrastructure Services – Funding



Department	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
<b>Total Operating Expenditures</b>	<b>\$ 6,196,900</b>	<b>\$ 5,475,280</b>	<b>\$ 6,489,850</b>	<b>+ \$ 292,950</b>
Operating Grants	\$ 265,500	\$ 284,878	\$ 315,000	+ \$ 49,500
User Fees	\$ 537,250	\$ 671,425	\$ 543,800	+ \$ 6,550
Tax Levy	\$ 5,394,150	\$ 4,518,977	\$ 5,631,050	+ \$ 236,900

# Taxes Levied for Reserves

All contributions are funded from the current year tax levy.

2023 Budget column includes one-time projects which were to be funded from reserves (e.g., short-term accommodations work). Any unspent funds levied from taxation will be put into reserves.

Department	2023 Budget	2024 Base Budget	Proposed Budget Change
Road Construction	\$ 465,545	\$ 475,000	+ \$ 9,455
Bridges	\$ 140,000	\$ 400,000	+ \$ 260,000
Stormwater Management	\$ 20,000	\$ NIL	- \$ 20,000
Fleet/Equipment	\$ 720,000	\$ 613,250	- \$ 106,750
General Recreation	\$ 230,000	\$ 230,000	\$ NIL
IT & Administration	\$ 155,000	\$ 65,000	- \$ 90,000
<b>Total</b>	<b>\$ 1,730,545</b>	<b>\$ 1,783,250</b>	<b>+ \$ 52,705</b>

## 2024 Base Budget – Funding

The difference between the 2023 Estimated Actuals and 2023 Budget (\$ 1,209,144) is the estimated surplus for the year with approximately half of this surplus generated from additional investment income earned.

	2023 Budget	2023 Est. Actuals	2024 Base Budget	Proposed Budget Change
Total Operating Expenditures (All Departments)	\$ 13,187,555	\$ 12,784,524	\$ 13,803,150	+ \$ 615,595
Total Taxes Levied for Reserves (Capital)	\$ 1,730,545	\$ 1,730,545	\$ 1,783,250	+ \$ 52,705
<b>Total Core Expenditures</b>	<b>\$ 14,918,100</b>	<b>\$ 14,515,069</b>	<b>\$ 15,586,400</b>	<b>+ \$ 668,300</b>
Operating Grants	\$ 1,179,200	\$ 1,190,777	\$ 1,222,900	+ \$ 43,700
User Fees	\$ 1,593,400	\$ 1,783,082	\$ 1,690,550	+ \$ 97,150
Other – Investment Income	\$ 400,000	\$ 1,004,854	\$ 750,000	+ \$ 350,000
<b>Core Expenditures Funded from Tax Levy</b>	<b>\$ 11,745,500</b>	<b>\$ 10,536,356</b>	<b>\$ 11,922,950</b>	<b>+ \$ 177,450</b>

# 2024 Base Budget Summary

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	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>Proposed +/-</b>
Taxes Levied for Operating	\$ 10,014,955	\$ 10,139,700	+ \$ 124,745
Taxes Levied for Reserves (Capital)	\$ 1,730,545	\$ 1,783,250	+ \$ 52,705
<b>Total Taxes Levied</b>	<b>\$ 11,745,500</b>	<b>\$ 11,922,950</b>	<b>+ \$ 177,450</b>



# Next Steps

December 4, 2023 – Special Council Meeting

- Staff present 2024 Budget Requests
- Council will work with staff to review 2024 Budget Requests, direct staff to address any Community or Council priorities not addressed in the 2024 Budget Requests, prioritize Budget Requests and direct staff to develop a 2024 Proposed Budget based on those priorities
- January 2024
- Staff present a 2024 Proposed Budget, including any new Budget Requests as directed by Council
- Public Input Session

February 2024

- Passing of the 2024 Budget By-law

Photo By: Kaylla Serenko





# Closing Remarks

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Photo By: Alisia Williams