

Township of Georgian Bluffs 2024 Draft Budget

January 30, 2024

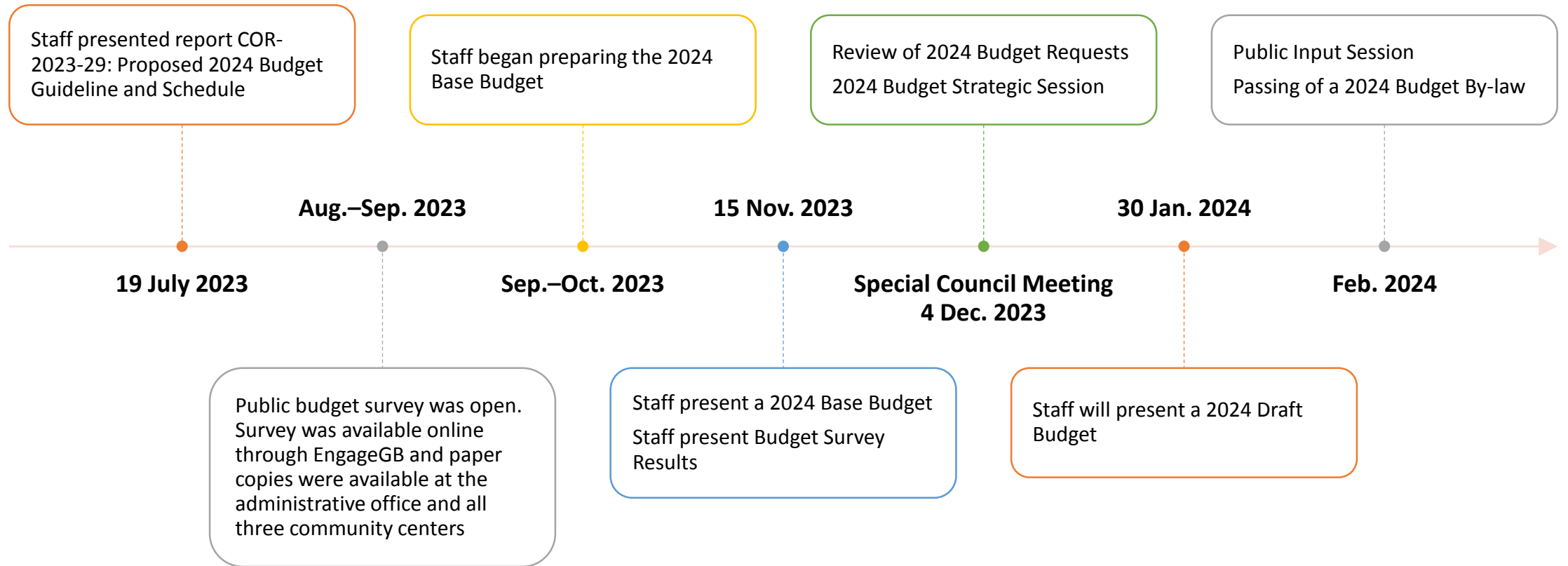
Photo By: Patrick McCormick



Opening Remarks

Photo By: Lawanda Emery

2024 Budget Timeline





2024 Water Funded Budget

- PLEASE NOTE: WATER SYSTEMS DO NOT IMPACT THE MUNICIPAL TAX LEVY

- PHOTO BY: ALISIA WILLIAMS



2024 Water Administration

Water administration expenses and revenue are allocated out to each water system based on the number of connected users.

Department	2023 Budget	2023 Est. Actuals	2024 Budget	Proposed Budget Change
Materials & Supplies	\$12,000	\$24,160	\$12,000	\$NIL
Professional Fees	\$5,000	\$137	\$1,000	- \$4,000
Total Expenses	\$17,000	\$24,297	\$13,000	- \$4,000
Late Payment Fees	\$4,500	\$5,451	\$4,500	\$NIL
Connection Fees	\$12,500	\$8,550	\$8,500	- \$4,000
Total Revenue	\$17,000	\$14,001	\$13,000	- \$4,000

2024 Shallow Lake Water System

Any Surplus/(Deficit) will be transferred to/from the Shallow Lake Water System reserve.

Revenue is reflective of a 7.1% increase to consumption and 10% base fee increase. (Approved by Council on Dec 6, 2023).

Although revenue is reflective of increased rates, we have seen overall water consumption decrease amongst users.

Department	2023 Budget	2023 Est. Actuals	2024 Budget	Proposed Budget Change
Heat & Hydro	\$25,000	\$26,695	\$25,000	\$NIL
Contracted Services	\$175,000	\$195,410	\$200,000	+ \$25,000
Insurance	\$21,000	\$20,759	\$23,000	+ \$2,000
Repairs & Maintenance	\$21,000	\$23,417	\$21,000	\$NIL
Property Taxes	\$20,000	\$19,848	\$20,000	\$NIL
Other	\$1,000	\$1,648	\$1,000	\$NIL
Total Expenses	\$263,000	\$287,777	\$290,000	+ \$27,000
Water Billings	\$393,000	\$325,034	\$336,250	- \$56,750
Other	\$NIL	\$NIL	\$NIL	\$NIL
Total Revenue	\$393,000	\$325,034	\$336,250	- \$56,750
Operating Surplus / (Deficit)	\$130,000	\$37,257	\$46,250	- \$83,750

2024 East Linton Water System

Any Surplus/(Deficit) will be transferred to/from the East Linton Water System reserve.

Revenue is reflective of a 7.1% increase to consumption and 7% base fee increase. (Approved by Council on Dec 6, 2023).

Although revenue is reflective of increased rates, we have seen overall water consumption decrease amongst users.

Department	2023 Budget	2023 Est. Actuals	2024 Draft Budget	Proposed Budget Change
Heat & Hydro	\$40,000	\$50,733	\$40,000	\$NIL
Contracted Services	\$200,000	\$195,237	\$201,000	+ \$1,000
Insurance	\$35,000	\$34,564	\$38,000	+ \$3,000
Repairs & Maintenance	\$20,000	\$10,963	\$20,000	\$NIL
Property Taxes	\$5,500	\$5,513	\$5,500	\$NIL
Other	\$4,000	\$9,030	\$4,000	\$NIL
Total Expenses	\$304,500	\$306,040	\$308,500	- \$4,000
Water Billings	\$558,000	\$502,281	\$549,500	- \$8,500
Other	\$47,500	\$17,298	\$27,500	- \$20,000
Total Revenue	\$605,500	\$519,579	\$577,000	- \$28,500
Operating Surplus / (Deficit)	\$301,000	\$213,539	\$268,500	- \$32,500

2024 Oxenden Water System

Any Surplus/(Deficit) will be transferred to/from the Oxenden Water System reserve.

Revenue is reflective of a 7% base fee increase. (Approved by Council on Dec 6, 2023).

Oxenden water system users are not charged a Georgian Bluffs consumption rate.

Department	2023 Budget	2023 Est. Actuals	2024 Budget	Proposed Budget Change
Heat & Hydro	\$500	\$459	\$500	\$NIL
Contracted Services	\$55,000	\$55,677	\$57,500	+ \$2,500
Insurance	\$12,000	\$11,880	\$13,200	+ \$1,200
Transfer to SBP	\$300,000	\$321,985	\$320,000	+ \$20,000
Other	\$3,000	\$1,554	\$3,000	\$NIL
Total Expenses	\$370,500	\$391,555	\$394,200	+ \$23,700
Water Billings	\$134,000	\$135,534	\$146,500	+ \$12,500
SBP Charges	\$300,000	\$293,840	\$320,000	+ \$20,000
Total Revenue	\$434,000	\$429,374	\$466,500	+ \$32,500
Operating Surplus / (Deficit)	\$63,500	\$37,819	\$72,300	+ \$8,800

2024 Pottawatommi Water System

Any Surplus/(Deficit) will be transferred to/from the Pottawatommi Water System reserve.

Revenue is reflective of a 7.1% increase to consumption and 7% base fee increase. (Approved by Council on Dec 6, 2023).

Although revenue is reflective of increased rates, we have seen overall water consumption decrease amongst users.

Department	2023 Budget	2023 Est. Actuals	2024 Budget	Proposed Budget Change
Heat & Hydro	\$4,000	\$2,430	\$4,000	\$NIL
Contracted Services	\$65,000	\$68,025	\$70,100	+ \$5,100
Insurance	\$12,000	\$11,219	\$13,200	+ \$1,200
Repairs & Maintenance	\$12,500	\$8,355	\$12,500	\$NIL
Other	\$1,650	\$2,972	\$1,650	\$NIL
Total Expenses	\$95,150	\$93,001	\$101,450	+ \$6,300
Water Billings	\$68,000	\$60,356	\$64,000	- \$4,000
Total Revenue	\$68,000	\$60,356	\$64,000	- \$4,000
Operating Surplus / (Deficit)	- \$27,150	- \$32,645	- \$37,450	- \$10,300



Ontario Clean Water Agency (OCWA)

Photo By: Lenni Jabour

Water System Capital

Each water systems capital would be funded from that respective reserve account.

Budget Request: DEV2024BUDGET-C-01

- Asset Management and Leak Detection costs allocated out based on number of system users to each water system

Difference between OCWA's presentation and this slide's capital ask, \$128,300, is due to:

- \$65,000 - PCL unit for East Linton
- \$55,700 – System leak detection
- \$7,600 – Asset Management

Water System	Capital Ask	Net Impact on Reserves (Operating Less Capital)
Shallow Lake	\$135,729	- \$89,479
East Linton	\$195,404	+ \$73,096
Oxenden	\$18,991	+ \$53,309
Pottawatomoni (Excluding New Water Supply)	\$6,876	- \$44,326
Total	\$357,000	- \$7,400



Pottawatommi Water System

Budget Request: DEV2024BUDGET-C-02

Total Financial Ask: \$2.5M

Funding Source	2024	2025	Total
Grants (CCBF Funding)	\$100,000	\$400,000	\$500,000
User Fees – Connection Charges		\$750,000	\$750,000
Debt		\$1,250,000	\$1,250,000
Total	\$100,000	\$2,400,000	\$2,500,000



2024 Tax Funded Budget

PHOTO BY: AIDAN WARE

A Look Back on 2023

Successes

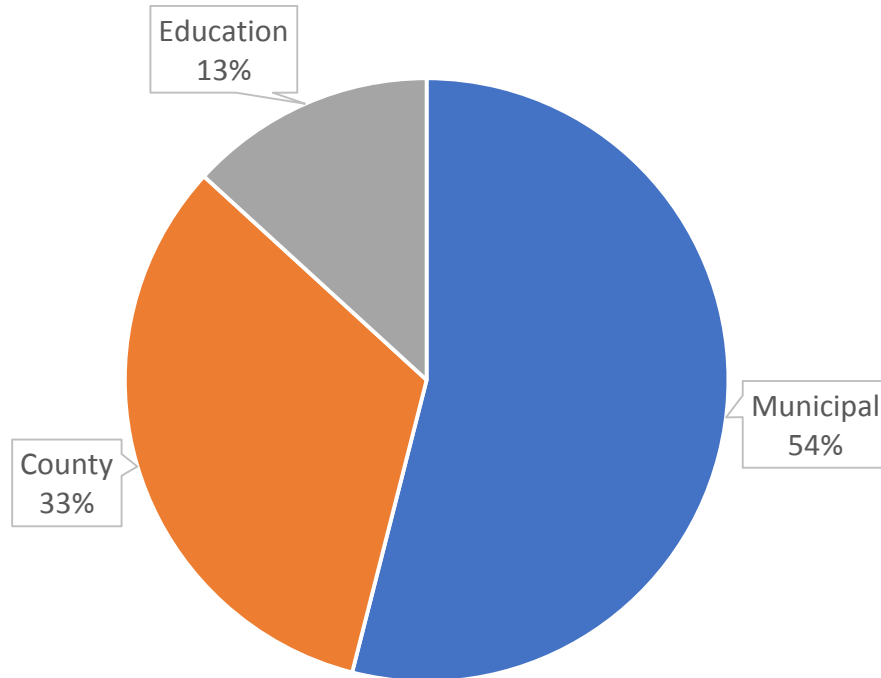
- Enhanced working relationships with neighbouring Municipalities & Government organizations
- Enhanced engagement with residents
- Passed a Multi-Year Accessibility Plan and a Climate Action Plan
- Installed a new playground and trail development
- Growth development and expansion of community programming
- Busiest year ever for rentals at Shallow Lake Community Center

Challenges

- Numerous staff vacancies
 - Vacancies ranged from 9% to 31% throughout the year; some vacancies were due to parental leaves
- Due to vacancies, delays in project progression
- Cost increases for core services, equipment and materials
- Kemble Arena
- Increasing changes in legislative changes

2023 Budget

2023 Residential Tax Rate



In 2023, the Township budgeted \$11,745,000 in tax levy revenue

The municipal residential tax rate was 0.625130%

When combined with the County and Education tax rates, a residential tax rate of 1.158313%

For every \$ 1.00 collected by the Township

- \$ 0.54 is used for Township purposes
- \$ 0.33 is remitted to the County of Grey
- \$ 0.13 is remitted to the School Boards

Status of 2023 Capital Projects

Please see Appendix A for a
summary of 2023 Capital
Status.

Photo By: K Gall



2023 Assessment Growth

Tax Class	Beginning of 2023 Assessment	End of 2023 Assessment	Assessment Growth (\$)	Assessment Growth (%)
Residential	1,662,680,835	1,677,962,635	15,281,800	+ 0.92%
Multi-Residential	1,405,000	1,405,000	NIL	NIL
Farm	220,941,500	227,072,500	6,131,000	+ 2.77%
Commercial	100,067,260	100,479,860	412,600	+ 0.41%
Industrial	13,647,400	16,651,400	3,004,000	+ 22.01%
Special/Other	22,182,383	22,558,983	376,600	+ 1.70%
Total	2,020,924,378	2,046,130,378	25,206,000	+ 1.25%

Historical Assessment Growth of Neighbouring Municipalities

Information is taken from the 2023 Municipal Study completed by BMA Management Consulting Inc..

Area	2019-2020	2020-2021	2021-2022	2022-2023
Georgian Bluffs	5.0%	1.4%	1.3%	1.6%
Owen Sound	2.0%	0.8%	0.2%	1.3%
South Bruce Peninsula	3.3%	0.5%	1.1%	1.2%
Meaford	4.2%	0.9%	1.2%	1.5%
Chatsworth	5.4%	0.8%	1.3%	1.1%
Bruce/Grey County Average	5.4%	1.6%	1.6%	1.8%
Bruce/Grey County Median	5.0%	1.1%	1.4%	1.5%

Lower Tier Comparison

A low tax rate is not always good; issues can arise if it is not meeting the needs of the community, infrastructure is not being maintained or legislative requirements are not being achieved.

Municipality	2023 Combined Residential Tax Rate	Taxes on Assessment of 294,000	2023 Tax Levy	Dollar Impact of a 1% Tax Change	2021 Census Population	2023 Tax Levy per Resident
Owen Sound	0.01838271	\$5,404.52	\$33,140,000	\$331,400	21,612	\$1,533.41
Hanover	0.01511898	\$4,444.98	\$8,414,300	\$84,143	7,967	\$1,056.14
Meaford	0.01434171	\$4,216.46	\$17,437,480	\$174,375	11,485	\$1,518.28
Southgate	0.01427270	\$4,196.17	\$10,033,848	\$100,338	8,716	\$1,151.20
Chatsworth	0.01291166	\$3,796.03	\$6,858,439	\$68,584	7,080	\$968.71
West Grey	0.01281911	\$3,768.82	\$13,114,861	\$131,149	13,131	\$998.77
Grey Highlands	0.01217639	\$3,579.86	\$14,084,547	\$140,845	10,424	\$1,351.17
Georgian Bluffs	0.01158313	\$3,405.44	\$11,745,500	\$117,455	11,100	\$1,058.15
Blue Mountains	0.00922296	\$2,711.55	\$19,604,994	\$196,050	9,390	\$2,087.86

Household Income

2023 Estimated Average Household Income and 2023 Average Residential Taxes is taken from the 2023 Municipal Study completed by BMA Management Consulting Inc..

Municipality	2023 Estimated Average Household Income	2023 Average Residential Taxes	Property Taxes as a % of Household Income
Georgian Bluffs	\$123,721	\$3,649	2.9%
Owen Sound	\$78,964	\$3,930	5.0%
Chatsworth	\$98,286	\$3,315	3.4%
South Bruce Peninsula	\$96,290	\$3,217	3.3%
Meaford	\$106,793	\$4,468	4.2%
Average (of participating Municipalities)	\$121,388	\$4,352	3.6%

Age Demographics 2021 Stats Canada

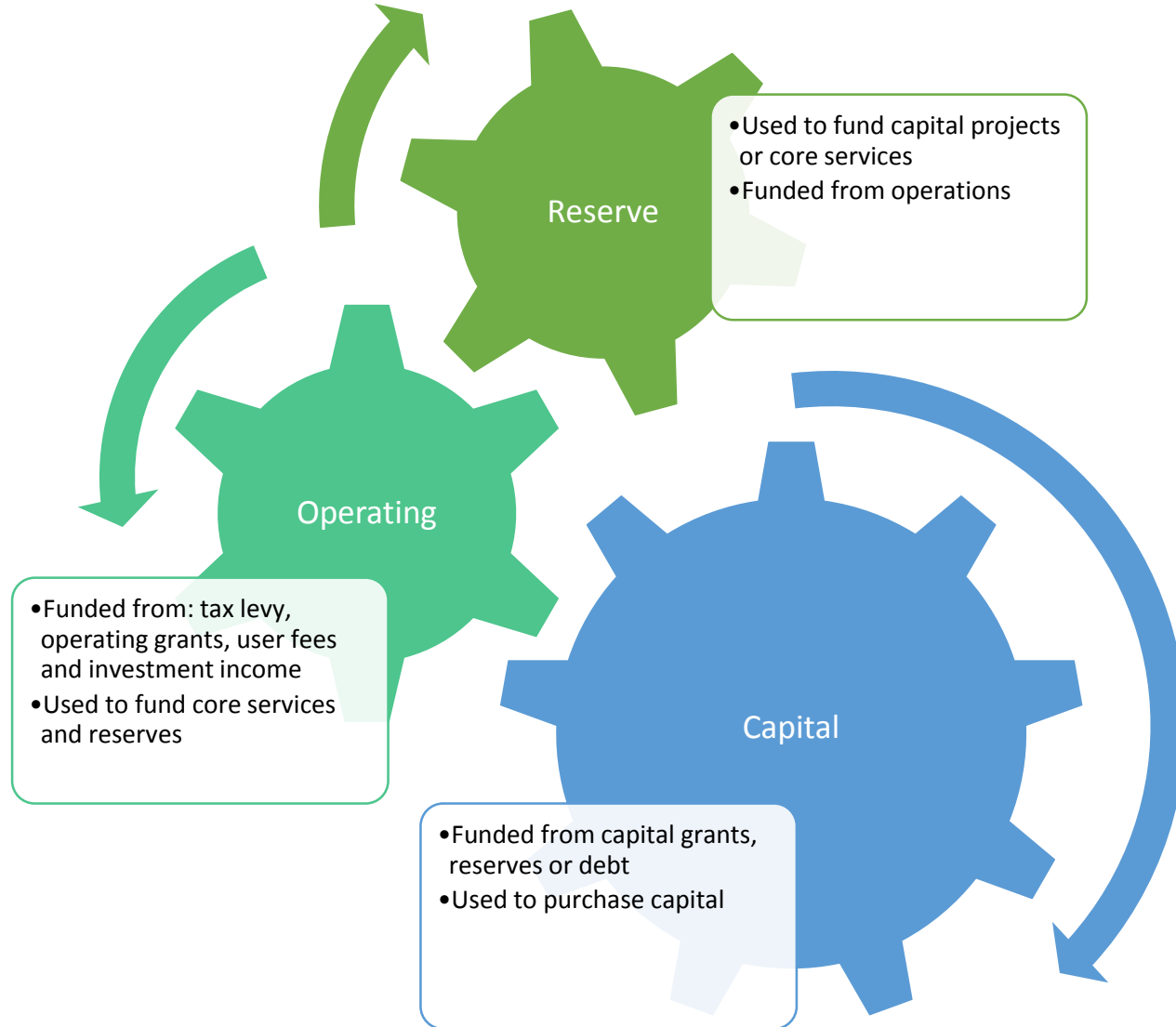
Area	0-19	20-44	45-64	65+
Georgian Bluffs	19%	24%	31%	26%
Bruce/Grey County Average	20%	25%	28%	27%
Provincial Average	23%	36%	26%	15%

Township Organizational Structure

Please see Appendix B for a copy of the Organizational Structure.

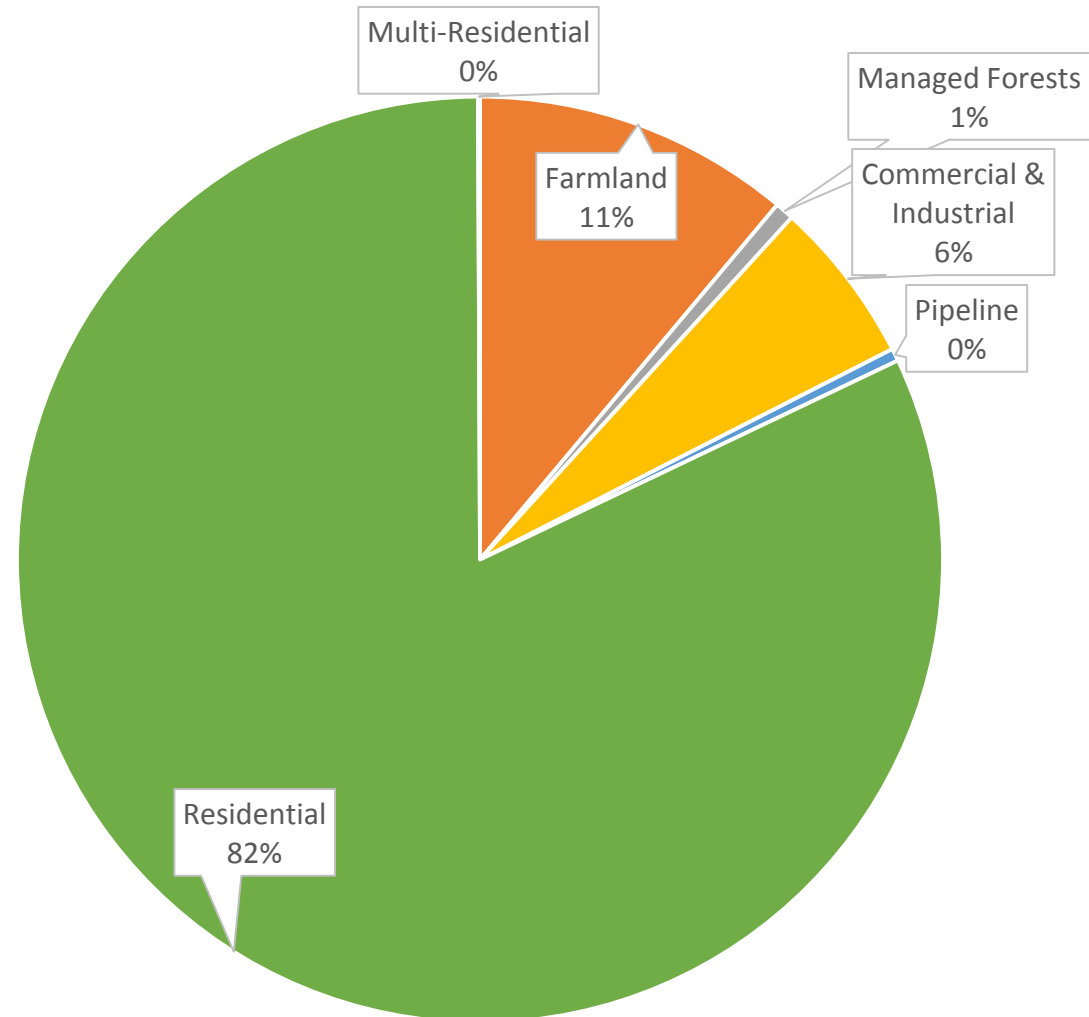
This represents all previous approved positions and proposed new staffing positions, excluding summer students, which have been included in the 2024 Draft Budget

Photo By: Daniel Ostler



Parts of an Annual Budget

2024 Assessment by Tax Class





Council Direction Throughout 2023 Included in 2024 Budget

April 12, 2023: Whole building monitoring system supported by SustainErgy at SLCC and admin building – \$10,600

May 3, 2023: Owen Sound yard waste – \$30,000

May 17, 2023: Annual support and maintenance for PSD Citywide Maintenance Manger – \$15,000

June 14, 2023: Annual licensing for Cloudpermit Planning – \$10,000

August 16, 2023: General maintenance of cemetery grounds – \$5,000

Photo By: Cora Gardner-Kos



Council Priorities - December 4th Strategic Session



Development & Infrastructure

Pottawatomie Water System
Replacement of Emery Bridge
Replacement of Sideroad 3 Bridge
Cold in Place Recycling – Single Surface Treatment
Biennial OSIM Report
Traffic Count Program
Sidewalk Replacement
Old Beach Drive Reconstruction
Balmy Beach Drainage



Community & Environmental Services

Portable Toilet Service Provider
Regulatory and Warning Sign Retro
Reflectivity Inspection and Inventory Update
Private Road Maintenance
Kubota Compact Tractor (V234)
Purchase Replacement for M245 Chipper
Shallow Lake Dog Park
Facilities Master Plan
Corporate Climate Action Plan – Non staff dependent



Corporate Services

Laptop Replacement
Community Events
Budget Software
Website Rebuild
Cemetery Software
Council Chambers Technology & Upgrades
Mount Pleasant Columbarium



Office of the CAO

Additional Staffing Requests
•Asset Management Coordinator
•Summer Students
Corporate Strategic Plan
Shoreline Road Allowance
Fire Services Master Plan; and

Council Direction – December 4th Strategic Session

That staff be directed to aim for a target increase of no more than 10%; and
That staff be directed to utilize up to \$3,000,000 (Three Million) from reserves.

Base Budget Adjustments

- Annual Insurance Premiums
 - Base Budget: Included an estimated 10% increase
 - Draft Budget: 7% increase based on renewal
 - Tax levy Impact: Saving of \$46,400
- Annual CMO Funding
 - Base Budget: Included an estimated \$240,000
 - Draft Budget: Actual funds received are approximately \$24,000 per month (annual \$288,000)
 - Tax levy Impact: Saving of \$48,000

Photo By: Cassandra Michelle



Addressed Budget Pressures Since December 4, 2023



SLCC BRINE PUMP - \$30,000 (FUNDED FROM RESERVES)



ASPHALT PROGRAM (7TH STREET SOUTH-WEST) - \$150,000 (FUNDED FROM RESERVES)



PROJECT COORDINATOR ENGINEERING AND INFRASTRUCTURE PROJECTS - \$78,000 (FUNDED FROM TAXES LEVIED)

Tax Levy Summary

	2023 Budget	2024 Base Budget	2024 Draft Budget (Today)
Taxes Levied for Operating	\$10,014,955	\$10,139,700	\$10,286,800
Taxes Levied for Reserves (Capital)	\$1,730,545	\$1,783,250	\$2,738,650
Total Taxes Levied	\$11,745,500	\$11,922,950	\$13,025,450
Estimated Tax Rate Increase		0.30%	9.57%
2024 Reserve Withdrawals		N/A	\$2,493,200

Further Budget Pressures - Not Yet Addressed

	2024 Budget (If Addressed)
Taxes Levied for Operating	\$10,581,425
Taxes Levied for Reserves (Capital)	\$2,698,650
Total Taxes Levied	\$13,280,075
Estimated Tax Rate Increase	11.71%
2024 Reserve Withdrawals	\$2,494,300

- Fire Prevention Services
 - Pressure of \$50,000
- Short Term Accommodations
 - Pressure of \$65,000 (Total – a portion would be funded from user fees and the Short-Term Accommodations Reserve)
- Annual ITFD Contribution
 - Base Budget: Included \$780,000
 - Draft Budget: Board is requesting a contribution of \$933,225
 - Pressure of \$153,225

Break

Photo By: Bluewater Lavender



Tax Levy Change Factor

- A 1% change to the Municipal tax rate would be an approximate cost/savings of \$120,000.
 - Approximately a \$18.44 change in municipal taxes collected (based on the average assessment for single family dwellings of 294,000).

Photo by: Stacy Campbell



2023 Debt

As of December 31, 2023

	Balance	Time remaining
Brooke Storm Drain	\$105,417	23 months
Biodigester	\$159,948	24 months
Y Recreation Centre	\$173,333	48 months

Loan	2023 Budget	2023 Estimated Actuals	2024 Budget	Proposed Budget + / -
Brooke Storm Drain	\$63,000	\$63,075	\$60,500	- \$2,500
Biodigester	\$92,000	\$92,152	\$88,500	- \$3,500
Y Rec Centre	\$55,500	\$55,023	\$54,000	- \$1,500
Total	\$210,500	\$210,250	\$203,000	- \$7,500

Annual
Repayment
Limit (ARL)

2023 ARL
\$3,299,545

Capacity Used
\$203,000

Capacity Available
\$3,096,545

2023 Cost of Living Adjustments (COLA)

Union staff COLA is per Collective Agreement.

Township Policy for Council and Non-Union staff COLA: Ontario all goods CPI for 12 months ending October 31 each year.

Year	Policy	Approved / 2024 Proposed	Difference	Running Difference	Union COLA	Difference from Union
2019	2.50%	2.50%	NIL	NIL	1.90%	+0.60%
2020	1.70%	1.70%	NIL	NIL	1.90%	-0.20%
2021	0.70%	1.90%	+1.20%	+1.20%	1.90%	NIL
2022	4.90%	2.00%	-2.90%	-1.70%	3.00%	-1.00%
2023	6.50%	3.00%	-3.50%	-5.20%	3.00%	NIL
2024	3.30%	3.00%	-0.30%	-5.50%	3.00%	NIL

2024 Budgeted Salaries & Benefits

- For Council and staff (union and non-union): 3.0 % COLA
- Includes phased in funding for Council directed staff positions and staff role identified as budget pressure

Department	2023 Budget	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Council	\$213,250	\$222,500	\$222,500	\$NIL
Office of the CAO & Corporate Services	\$1,532,700	\$1,576,500	\$1,682,500	\$106,000
Development & Infrastructure	\$553,500	\$620,500	\$724,500	\$104,000
Community & Environmental Services	\$2,258,950	\$2,279,750	\$2,279,750	\$NIL
Total	\$4,558,400	\$4,699,250	\$4,909,250	+ \$210,000

2024 Development & Infrastructure – Administration

- Staffing Request (CAO2024BUDGET-O-02)
 - ½ of Asset Management Coordinator
 - Project Coordinator: Engineering & Infrastructure
- Difference from Base Budget: Insurance cost savings on Building vehicle
- 2023 Estimated Actuals for Professional Fees includes external planning and building services

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Salaries & Benefits	\$553,500	\$395,828	\$620,500	\$724,500	+ \$104,000
Professional Development	\$21,000	\$3,288	\$14,000	\$14,000	\$NIL
Materials & Supplies	\$16,750	\$21,427	\$15,550	\$15,550	\$NIL
Communications	\$2,300	\$1,973	\$2,300	\$2,300	\$NIL
Professional Fees	\$68,800	\$322,596	\$51,400	\$51,400	\$NIL
Other	\$34,700	\$37,227	\$43,500	\$42,500	- \$1,000
Total	\$697,050	\$782,339	\$747,250	\$850,250	+ \$103,000



Development & Infrastructure - Carry-Forward Projects

1. Elm Street
2. Community Improvement Plan
3. Cloudpermit Planning Module
4. Master Stormwater Management Plan for East Linton
5. Francis Lake Road Hazards

Emery Bridge

Total Financial Ask: \$2.25M

Budget Request: DEV2024BUDGET-C-03

- 2023 – Background studies
- 2024 – Design
- 2025 – Construction

Funding Source	2023	2024	2025	Total
Grants				\$NIL
Reserves - Bridges	\$50,000	\$396,000	\$1,804,000	\$2,250,000
Debt				\$NIL
Total	\$50,000	\$396,000	\$1,804,000	\$2,250,000

Sideroad 3 Bridge

Total Financial Ask: \$2.25M

Future costs are contingent on Council's direction following Background Studies

- 2024 – Background studies
- 2025 – Design
- 2026 – Construction

Funding Source	2024	2025	2026	Total
Grants				\$NIL
Reserves - Bridges	\$50,000	\$396,000	\$304,000	\$750,000
Debt			\$1,500,000	\$1,500,000
Total	\$50,000	\$396,000	\$1,804,000	\$2,250,000

Balmy Beach Drainage

Total Financial Ask: \$2.35M

Budget Request: DEV2024BUDGET-C-10

- 2023 – Engineering
- 2024 – Beginning Phase 1 work for ditching and culvert removal
- 2025 – Finishing Phase 1 work

Funding Source	2023	2024	2025	Total
Grants				\$NIL
Reserves - Working Capital	\$100,000	\$250,000	\$2,000,000	\$2,350,000
Debt				\$NIL
Total	\$100,000	\$250,000	\$2,000,000	\$2,350,000

Old Beach Drive

Total Financial Ask: \$2.64M

Budget Request: DEV2024BUDGET-C-09

- 2024 – Public Engagement & Design
- 2025 – Construction

Funding Source	2024	2025	Total
Grants			\$NIL
Reserves - Road Construction	\$50,000	\$2,590,000	\$2,640,000
Debt			\$NIL
Total	\$50,000	\$2,590,000	\$2,640,000

2024 Development & Infrastructure Services Capital

1. Cold in Place Recycling

- Total Financial Ask: \$300K
- Budget Request: DEV2024BUDGET-C-04
- Funded From: OCIF & CCBF
- Concession 21 – Thompson Sideroad to Zion

2. Sidewalk Replacement

- Total Financial Ask: \$1.4M (10-year project, \$140K each year)
- Budget Request: DEV2024BUDGET-C-08
- Funded From: OCIF
- 1st Street, 2nd Street and Noble Street

3. Biennial OSIM

- Total Financial Ask: \$35K
- Budget Request: DEV2024BUDGET-C-06
- Funded From: Reserves - Bridges
- For 2025 and going forward staff will phase in the funding for the biennial inspection with \$20K being placed into reserves each year.

4. Traffic Count Program

- Total Financial Ask: \$50K
- Budget Request: DEV2024BUDGET-C-07
- Funded From: Reserves – Working Capital
- For 2025 and going forward staff will phase in the funding for the data collection over 5-years with \$10K being placed into reserves each year.

2024 Development & Infrastructure Services Capital (Cont.)

5. Urban Asphalt Rehabilitation

- Total Financial Ask: \$150K
- Budget Request: DEV2024BUDGET-C-05
- Funded From: CCBF
- 7th Street South-West

2024 Development & Infrastructure Services – Funding

	2023 Budget	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Total Operating Expenditures	\$697,050	\$747,250	\$850,250	+ \$103,000
Total Capital Expenditures	\$4,360,000	N/A	\$1,421,000	+ \$1,421,000
Total Expenditures	\$5,057,050	\$747,250	\$2,271,250	+ \$1,524,000
Grants	\$352,545		\$354,800	+ \$354,800
User Fees	\$513,450	\$529,250	\$528,250	- \$1,000
Reserves	\$4,007,455		\$1,066,200	+ \$1,066,200
Tax Levy	\$183,600	\$218,000	\$322,000	+ \$104,000

2024 Community & Environmental Services – Administration

- Materials & Supplies includes addition of Sign Retro Reflectivity Inspection and Inventory Update (CES2024BUDGET-O-02)
- “Other” includes Y Rec loan repayments

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Salaries & Benefits	\$2,258,950	\$1,833,233	\$2,279,750	\$2,279,750	\$NIL
Professional Development	\$65,000	\$41,292	\$65,000	\$65,000	\$NIL
Materials & Supplies	\$80,000	\$77,899	\$83,500	\$107,000	+ \$23,500
Repairs & Maintenance	\$37,500	\$21,287	\$40,000	\$40,000	\$NIL
Professional Fees	\$14,000	\$7,327	\$14,000	\$14,000	\$NIL
Insurance	\$253,500	\$253,720	\$279,000	\$269,000	- \$10,000
Other	\$81,650	\$97,899	\$83,350	\$83,350	\$NIL
Total	\$2,790,600	\$2,332,657	\$2,844,600	\$2,858,100	+ \$13,500

2024 Community & Environmental Services – Programs

- Road Maintenance includes addition of Private Road Maintenance Program (CES2024BUDGET-O-03)
- Parks & Recreation includes addition of Portable Toilet Services (CES2024BUDGET-O-01)
- Base Budget changes for Fleet/Equipment, Garbage & Recycling and Township Owned Buildings is due to insurance.

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Road Maintenance	\$562,500	\$534,263	\$600,000	\$620,000	+ \$20,000
Drainage	\$320,000	\$336,878	\$320,000	\$320,000	\$NIL
Winter Control	\$376,500	\$256,574	\$376,500	\$376,500	\$NIL
Streetlights	\$18,000	\$22,261	\$30,000	\$30,000	\$NIL
Fleet/Equipment	\$701,500	\$649,027	\$745,000	\$744,000	- \$1,000
Garbage & Recycling	\$865,500	\$848,240	\$945,750	\$943,750	- \$2,000
Sports/Arena Subsidy	\$92,450	\$91,895	\$127,500	\$127,500	\$NIL
Trails	\$5,000	\$11,116	\$5,000	\$5,000	\$NIL
Parks & Recreation	\$44,000	\$40,174	\$48,250	\$55,250	+ \$7,000
Township Owned Buildings	\$420,850	\$442,547	\$447,250	\$416,850	- \$30,400
Total	\$3,406,300	\$3,232,975	\$3,645,250	\$3,638,850	- \$6,400



Community & Environmental Services - Carry-Forward Projects

1. Sarawak Family Park & Kilsyth Walkways
2. Electric Vehicle Charging Stations
3. Tandem Truck with Snow Clearing Equipment
4. Tractor Replacement (V251) with Brushing Arm
5. Traffic Calming
6. Whole Building Monitoring System

2024 Community & Environmental Services Capital

1. Tractor Replacement (V234)
 - Total Financial Ask: \$50K
 - Budget Request: CES2024BUDGET-C-01
 - Funded From: Reserves – Fleet/Equipment
2. Chipper Replacement (M245)
 - Total Financial Ask: \$90K
 - Budget Request: CES2024BUDGET-C-02
 - Funded From: Reserves – Fleet/Equipment
3. Shallow Lake Dog Park
 - Total Financial Ask: \$75K
 - Budget Request: CES2024BUDGET-C-03
 - Funded From: Reserves – General Parks & Recreation
4. Facilities Master Plan
 - Total Financial Ask: \$200K
 - Budget Request: CES2024BUDGET-C-08
 - Funded From: Reserves – Working Capital

2024 Community & Environmental Services Capital (Cont.)

5. Municipally Owned Building Major Repairs & Improvements: Shallow Lake Community Centre Brine Pump Replacement
 - Total Financial Ask: \$30K
 - Budget Request: CES2024BUDGET-C-07
 - Funded From: Reserves – General Parks & Recreation
 - The current water treatment method for the cooling tower is being phased out and, if not addressed, the Township is at risk of not being able to prepare the arena ice pad.

Climate Action

6. Climate & Environmental Initiatives

- Total Financial Ask: \$65K
- Budget Request: CES2024BUDGET-C-10
- Funded From: Reserves – Working Capital

Direction was provided to staff on January 10, 2024: That the Georgian Bluffs Climate Action Group, alongside the Acting CAO, be given a directive to come up with recommendations that would not be cost prohibitive and further the work of the Corporate Climate Action Plan towards meeting objectives in positive and responsive way.

Staff are actively working with the Georgian Bluffs Climate Action Group; a separate report will be presented to Council with recommendations to address this direction.

2024 Community & Environmental Services – Funding

	2023 Budget	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Total Operating Expenditures	\$6,196,900	\$6,489,850	\$6,496,950	+ \$7,100
Total Capital Expenditures	\$1,030,000	N/A	\$510,000	+ \$510,000
Total Expenditures	\$7,226,900	\$6,489,850	\$7,006,950	+ \$517,100
Grants	\$501,750	\$315,000	\$363,000	+ \$48,000
User Fees	\$537,250	\$543,800	\$543,800	\$NIL
Reserves	\$793,750		\$510,000	+ \$510,000
Tax Levy	\$5,394,150	\$5,631,050	\$5,590,150	- \$40,900

2024 Council Core Budget

- Council Donations includes funds of \$13,500, which were awarded on November 15, 2023

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Salaries & Benefits	\$213,250	\$220,395	\$222,500	\$222,500	\$NIL
Mileage	\$8,500	\$13,256	\$15,000	\$15,000	\$NIL
Professional Development	\$35,500	\$26,959	\$35,500	\$35,500	\$NIL
Communications	\$6,000	\$7,604	\$7,500	\$7,500	\$NIL
Donations	\$20,000	\$17,935	\$20,000	\$20,000	\$NIL
Other	\$4,000	\$3,324	\$2,000	\$2,000	\$NIL
Total	\$287,250	\$289,473	\$302,500	\$302,500	\$NIL

2024 Office of the CAO & Corporate Services – Administration

- Staffing Request (CAO2024BUDGET-O-02)
 - ½ of Asset Management Coordinator
 - Summer students
- Community Events (CAO2024BUDGET-O-02)
- 2023 Estimated Actuals for Professional Fees is due to some large legal cases, not anticipated to continue into 2024.

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Salaries & Benefits	\$1,532,700	\$1,431,363	\$1,576,500	\$1,682,500	+ \$106,000
Professional Development	\$20,000	\$20,054	\$20,000	\$20,000	\$NIL
Computer & Equipment	\$188,000	\$189,268	\$197,000	\$197,000	\$NIL
Materials & Supplies	\$85,000	\$88,275	\$90,000	\$110,000	+ \$20,000
Professional Fees	\$196,750	\$401,093	\$190,000	\$190,000	\$NIL
Insurance	\$173,000	\$200,707	\$222,000	\$220,000	- \$2,000
Other	\$41,805	\$84,111	\$43,450	\$43,450	\$NIL
Total	\$2,237,255	\$2,414,871	\$2,338,950	\$2,462,950	+ \$124,000

2024 Office of the CAO & Corporate Services – Programs

- Stormwater includes municipal drains and repayments for Brooke Drain.

	2023 Budget	2023 Est. Actuals	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Cemeteries	\$79,550	\$84,147	\$90,300	\$90,300	\$NIL
Animal Control & Livestock	\$33,700	\$36,624	\$34,700	\$34,700	\$NIL
Election	\$23,000	\$25,336	\$23,000	\$23,000	\$NIL
Emergency Planning & Protection	\$36,750	\$26,234	\$36,750	\$36,750	\$NIL
Police	\$1,683,250	\$1,694,697	\$1,696,500	\$1,696,500	\$NIL
Fire	\$855,000	\$865,345	\$905,000	\$905,000	\$NIL
Conservation	\$210,500	\$210,324	\$221,000	\$221,000	\$NIL
Library	\$384,000	\$383,940	\$400,000	\$400,000	\$NIL
Cobble Beach Sewage	\$200,000	\$278,383	\$260,000	\$260,000	\$NIL
Biodigester	\$190,350	\$190,504	\$186,850	\$186,850	\$NIL
Stormwater	\$73,000	\$70,053	\$70,500	\$70,500	\$NIL
Total	\$3,769,100	\$3,865,587	\$3,924,600	\$3,924,600	\$NIL



Office of the CAO & Corporate Services - Carry-Forward Projects

1. Asset Management Plan
2. Maintenance Manager Software Implementation
3. Oxenden Cemetery Columbarium
4. Server Replacement

2024 Office of the CAO & Corporate Services Capital

- 1) Corporate Strategic Plan
 - Total Financial Ask: \$50K
 - Budget Request: COR2024BUDGET-C-01
 - Funded From: Reserves – Working Capital
- 2) Shoreline Road Allowance
 - Total Financial Ask: \$100K
 - Budget Request: COR2024BUDGET-C-02
 - Funded From: Reserves – Working Capital
- 3) Fire Services Master Plan
 - Total Financial Ask: \$75K
 - Budget Request: COR2024BUDGET-C-03
 - Funded From: Reserves – Fire Services
- 4) Laptop Replacement
 - Total Financial Ask: \$25K
 - Budget Request: COR2024BUDGET-O-01
 - Funded From: Reserves – Computer Hardware & Software
 - Staff have enhanced the reserve contribution to provide ongoing funding towards this program.
- 5) Budget Software
 - Total Financial Ask: \$70K
 - Budget Request: COR2024BUDGET-C-01
 - Funded From: Reserves – Modernization

2024 Office of the CAO & Corporate Services Capital (cont.)

6) Cemetery Software

- Total Financial Ask: \$25K
- Budget Request: COR2024BUDGET-C-03
- Funded From: Reserves – Proportionally from Each Cemetery

9) Mount Pleasant Columbarium

- Total Financial Ask: \$30K
- Budget Request: COR2024BUDGET-C-05
- Funded From: Reserves – Mount Pleasant Cemetery

7) Website Rebuild

- Total Financial Ask: \$35K
- Budget Request: COR2024BUDGET-C-02
- Funded From: Reserves – Admin Capital

8) Council Chamber Technology & Upgrades

- Total Financial Ask: \$100K
- Budget Request: COR2024BUDGET-C-04
- Funded From: Reserves – Admin Capital

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

	2023 Budget	2024 Base Budget	2024 Draft Budget	+ / - From Base Budget
Total Operating Expenditures	\$6,293,605	\$6,566,050	\$6,690,050	+ \$124,000
Total Capital Expenditures	\$430,000	N/A	\$525,000	+ \$525,000
Total Expenditures	\$6,723,605	\$6,566,050	\$7,215,050	+ \$649,000
Grants	\$913,700	\$907,900	\$947,900	\$40,000
User Fees	\$542,700	\$617,500	\$617,500	\$NIL
Other – Investment Income	\$400,000	\$750,000	\$750,000	\$NIL
Reserves	\$430,000		\$525,000	+ \$525,000
Tax Levy	\$4,437,205	\$4,290,650	\$4,374,650	+ \$84,000

Taxes Levied for Reserves

All contributions are funded from the current year tax levy and used to fund capital projects.

	2023 Budget	2024 Base Budget	2024 Draft Budget
Road Construction	\$465,545	\$475,000	\$675,000
Bridges	\$140,000	\$400,000	\$840,000
Stormwater Management	\$20,000		
Fleet/Equipment	\$720,000	\$638,250	\$738,250
General Recreation	\$230,000	\$230,000	\$420,400
IT & Administration	\$155,000	\$40,000	\$65,000
Total	\$1,730,545	\$1,783,250	\$2,738,650

2024 Draft Budget – Funding

	2023 Budget	2024 Base Budget	2024 Draft Budget
Total Expenditures (All Departments)	\$20,738,100	\$15,586,400	\$19,231,900
Grants	\$1,767,995	\$1,222,900	\$1,665,700
User Fees	\$1,593,400	\$1,690,550	\$1,689,550
Other – Investment Income	\$400,000	\$750,000	\$750,000
Reserves	\$5,231,205		\$2,101,200
Tax Levy	\$11,745,500	\$11,922,950	\$13,025,450

Reminder: Further Budget Pressures - Not Yet Addressed

	2024 Budget (If Addressed)
Taxes Levied for Operating	\$10,581,425
Taxes Levied for Reserves (Capital)	\$2,698,650
Total Taxes Levied	\$13,280,075
Estimated Tax Rate Increase	11.71%
2024 Reserve Withdrawals	\$2,494,300

- Fire Prevention Services
 - Pressure of \$50,000
- Short Term Accommodations
 - Pressure of \$65,000 (Total – a portion would be funded from user fees and the Short-Term Accommodations Reserve)
- Annual ITFD Contribution
 - Base Budget: Included \$780,000
 - Draft Budget: Board is requesting a contribution of \$933,225
 - Pressure of \$153,225

Proposed Future Debt Financing

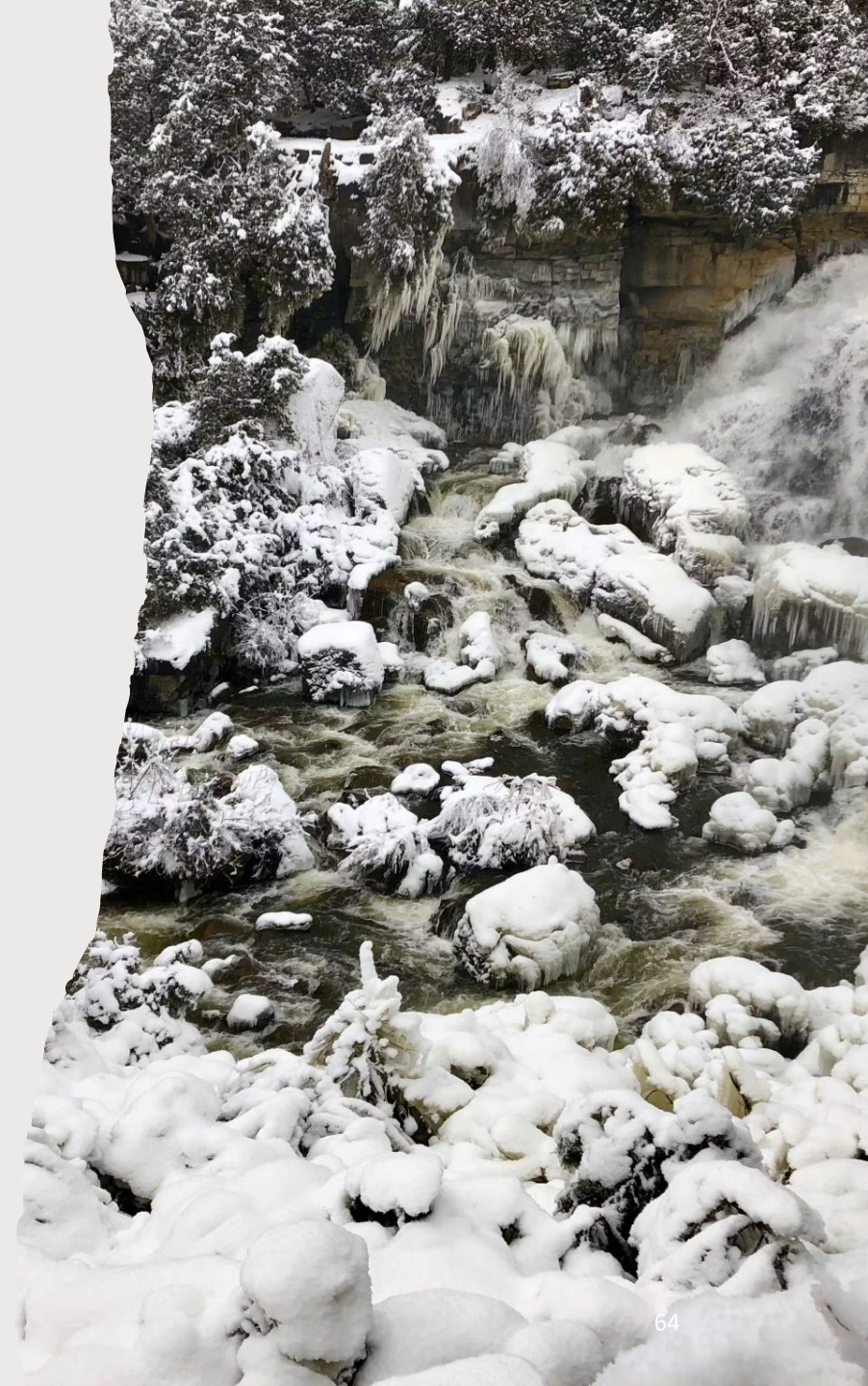
Today, Council is only being asked to commit to the project and the 2024 funding option. Staff will continue to work with GrantMatch for alternative funding opportunities.

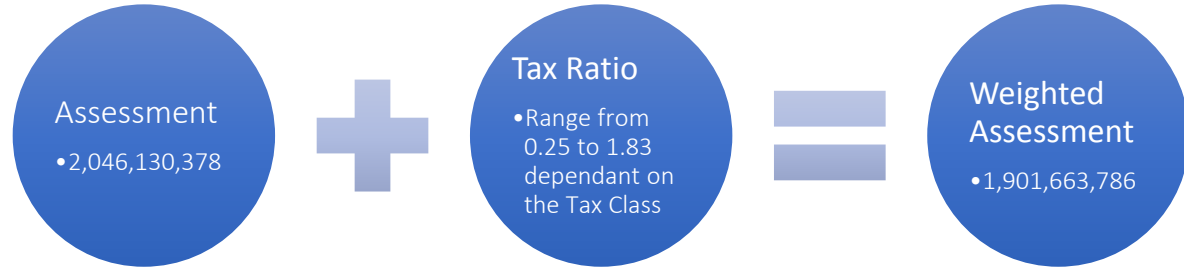
Capital Project in this presentation which included future year proposed debt financing are:

- Pottawatommi Water Supply - \$1,250,000 in 2025
- Sideroad 3 Bridge - \$1,500,000 in 2026

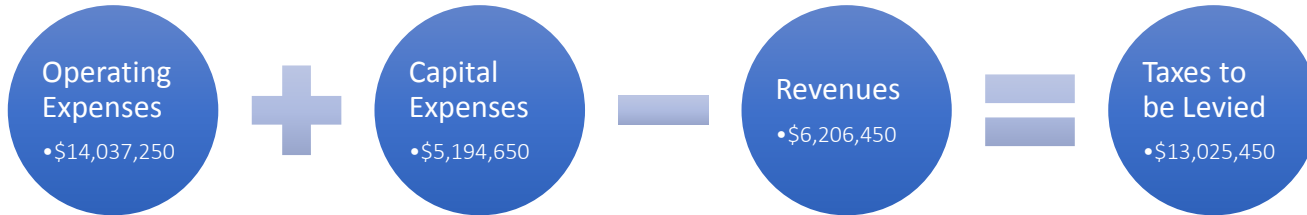
There is sufficient capacity within the Annual Repayment Limit to accommodate this debt.

Photo By: Unknown





Council & Municipal staff



Determining the Municipal Tax Rate

- Municipal Property Assessment Corporation (MPAC) & Upper Tier



Next Steps

February 2024

- Public Input Session – February 7, 2024
- Passing of the 2024 Budget By-law – February 14, 2024

Upon Release of Education Tax Rate,
Passing of County Tax Policy and County Tax Rate

- Passing of the 2024 Tax Rate By-law

Photo By: Allison M



Closing Remarks

Photo By: Hugh Wilson