

2024 Draft Budget

DECEMBER 1, 2023

Agenda

Context

- BMA Study – Relative Tax comparison
- Actions -> Results

Historical Rate Increases

Budget Summary Tabs

- Base budget
- Prior year changes
- Adjustments
- Capital
- Staffing and Service Level changes

Segmented Budget

Departmental Budgets

- Governance
- Police
- Fire
- General City Departments
- Library

BMA Study – draft



Context

Key Indicators:

Unweighted
Assessment –
Growth!

Tax Levy per Capita

Relative Taxes

- Bungalow
- Multi Residential
- Commercial
- Industrial

Financial Indicators

Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023)

Bruce/Grey	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
West Grey	7.3%	7.7%	1.3%	1.4%	1.0%	low
Kincardine	5.5%	5.1%	0.9%	1.8%	1.0%	low
Chatsworth	6.0%	5.4%	0.8%	1.3%	1.1%	low
South Bruce Peninsula	N/A	3.3%	0.5%	1.1%	1.2%	low
Owen Sound	2.4%	2.0%	0.8%	0.2%	1.3%	mid
Hanover	2.9%	3.1%	2.4%	1.4%	1.5%	mid
Meaford	7.7%	4.2%	0.9%	1.2%	1.5%	mid
Georgian Bluffs	3.4%	5.0%	1.4%	1.3%	1.6%	mid
Grey Highlands	6.5%	6.1%	1.0%	0.9%	1.6%	mid
Saugeen Shores	4.7%	4.0%	3.3%	2.3%	2.7%	high
The Blue Mountains	4.1%	8.3%	3.7%	3.6%	3.1%	high
Southgate	9.3%	10.9%	2.4%	2.6%	4.5%	high
Average	5.4%	5.4%	1.6%	1.6%	1.8%	
Median	5.5%	5.0%	1.1%	1.4%	1.5%	

Unweighted Assessment Trends

FOR THE FIRST TIME in the five-year comparison, Owen Sound has moved up into the mid-range for overall annual growth from 2022 to 2023.

Real Growth absorbs some of the overall increase to the budget and reduces the municipal levy.

The draft budget recognizes growth of \$795,000 which reduces our levy increase by 2%.



2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location

Bruce/Grey	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
The Blue Mountains	\$ 3,973	\$ 776	high	low
Georgian Bluffs	\$ 1,639	\$ 1,009	low	mid
South Bruce Peninsula	\$ 2,206	\$ 1,063	high	mid
Grey Highlands	\$ 2,004	\$ 1,066	high	mid
West Grey	\$ 1,415	\$ 1,106	low	mid
Chatsworth	\$ 1,381	\$ 1,138	low	mid
Saugeen Shores	\$ 2,055	\$ 1,162	high	mid
Southgate	\$ 1,534	\$ 1,274	low	mid
Meaford	\$ 2,079	\$ 1,281	high	high
Kincardine	\$ 2,360	\$ 1,287	high	high
Hanover	\$ 1,448	\$ 1,403	low	high
Owen Sound	\$ 1,850	\$ 1,672	mid	high
Average	\$ 1,995	\$ 1,187		
Median	\$ 1,927	\$ 1,150		

Tax Levy per Capita

Owen Sound has moved into the mid-range for total levy per capita – total levy per person.

Owen Sound is now below the local average.

Levy per capital increased by 1.4% in 2023 vs the local average increase of 7.0%!

Note that the calculation uses population as the denominator as such municipalities with large seasonal resident populations like Saugeen Shores, South Bruce Peninsula and Town of Blue Mountains have higher ratios.



Relative Taxes Comparison

In order to calculate the relative tax burden of "like" properties, effort was made to select a sample of properties within each municipality for each property to hold constant those factors deemed to be most critical in determining a property's assessed value

- **Residential - Single Family Detached Home** - A detached three-bedroom single-story home with 1.5 bathrooms and a one-car garage. Total area of the house is approximately 1,200 sq.ft. and the property is situated on a lot that is approximately 5,500 sq.ft. In smaller more rural municipalities, it was sometimes necessary to use larger lot sizes. Comparison of taxes on a per household basis.
- **Multi-Residential - Walk-up Apartment** - Multi-residential, more than six self-contained units but does not include row housing. Typically, this type of property is older construction, two to four storeys high. Comparison of taxes on a per unit basis.
- **Commercial - Office Building Class** - Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leasable area basis.
- **Industrial - Standard Industrial** - Under 125,000 sq.ft. in size typically characterized by newer construction and flexible design. Comparison of taxes on a per square foot of floor area basis.

2023 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 1,860	Low
Grey Highlands	\$ 2,419	Low
West Grey	\$ 2,536	Low
The Blue Mountains	\$ 2,656	Low
Meaford	\$ 2,847	Low
Southgate	\$ 2,967	Low
South Bruce Peninsula	\$ 3,002	Low
Saugeen Shores	\$ 3,105	Low
Hanover	\$ 3,181	Low
Chatsworth	\$ 3,431	Mid
Kincardine	\$ 3,640	Mid
Owen Sound	\$ 4,268	High
Average	\$ 2,993	
Median	\$ 2,985	

Relative Taxes – Detached Bungalow

Owen Sound is high in the region...

BUT... in one year the gap between Owen Sound and the region average was reduced by 7%!!



THIS IS A HUGE SHIFT



This is even after a reduction in the multi-residential ratio that shifted the tax burden back to the residential tax class.

The pressure is not off, and with our current proposed increase, the gap is estimated to close by an additional 3 – 4% in 2024.

2023 Property Taxes - Bruce/Grey		Ranking
The Blue Mountains	\$ 581	Low
South Bruce Peninsula	\$ 621	Low
Georgian Bluffs	\$ 720	Low
Kincardine	\$ 755	Low
West Grey	\$ 781	Low
Southgate	\$ 811	Low
Saugeen Shores	\$ 812	Low
Chatsworth	\$ 822	Low
Meaford	\$ 1,185	Low
Hanover	\$ 1,258	Mid
Owen Sound	\$ 1,704	Mid
Average	\$ 914	
Median	\$ 811	

Relative Taxes – Multi Residential

While still high in the region Owen Sound moved from “high” to “mid” range provincially.

Reflects the reduction in the multi residential ratio. The total tax bill on a typical multi residential property decreased between 2022 and 2023 from \$1,858 to \$1,704 per unit.

The variance over the provincial average is 12% in 2023. Compared to a variance over the provincial average of 26% in 2022... A reduction of over 50%!



Relative Taxes - Commercial

2023 Property Taxes - Bruce/Grey			Ranking
West Grey	\$	2.03	Low
Kincardine	\$	2.08	Low
Georgian Bluffs	\$	2.19	Low
Chatsworth	\$	2.35	Low
Hanover	\$	3.03	Mid
Meaford	\$	3.15	Mid
Owen Sound	\$	3.19	Mid
Average	\$	2.57	
Median	\$	2.35	

Measures taxes per square foot.

Owen Sound is stable in the mid range for commercial taxes provincially.



Improved Indicator - although high for the region, the relative taxes are now lower than the provincial average of 3.21 (In 2022 they were slightly higher).

Owen Sound can further reduce the commercial tax burden by aiming to reduce ratios closer to 1. Along with being more competitive, there are risk management objectives relating to reassessment impacts that can be achieved by reducing ratios.

2023 Property Taxes - Bruce/Grey			Ranking
South Bruce Peninsula	\$	0.42	Low
Meaford	\$	0.43	Low
Grey Highlands	\$	0.58	Low
Southgate	\$	0.69	Low
The Blue Mountains	\$	0.70	Low
Hanover	\$	0.90	Low
Owen Sound	\$	1.03	Low
Kincardine	\$	1.06	Low
West Grey	\$	1.16	Low
Georgian Bluffs	\$	1.67	Mid
Average	\$	0.86	
Median	\$	0.80	

Relative Taxes - Industrial

This is an indicator we should have been celebrating earlier.

Owen Sound has historically reduced the industrial ratio to have a low tax rate on industrial properties that is well below the provincial average of \$1.65 per square foot.

While in the low range in 2022 also the variance between the provincial average and Owen Sound's taxes improved in 2023. From being 36% below the provincial average to 37.5% below.

Again, further reductions to the industrial ratio over time will only further improve this gap.



Financial Indicators

Municipality	2018	2019	2020	2021	2022
Owen Sound	\$ (1,504)	\$ (1,400)	\$ (1,585)	\$ (1,332)	\$ (1,072)
Grey Highlands	\$ 236	\$ 238	\$ 200	\$ (82)	\$ (90)
Meaford	\$ 133	\$ 271	\$ 148	\$ 433	\$ 544
Georgian Bluffs	\$ 1,032	\$ 1,179	\$ 1,309	\$ 1,695	\$ 1,873
Hanover	\$ 1,442	\$ 1,701	\$ 1,891	\$ 1,959	\$ 2,087
The Blue Mountains	\$ 5,026	\$ 3,956	\$ 4,239	\$ 3,174	\$ 2,385
Kincardine	\$ 4,828	\$ 5,130	\$ 5,290	\$ 4,860	\$ 4,766
Bruce/Grey Average	\$ 1,599	\$ 1,582	\$ 1,642	\$ 1,530	\$ 1,499
Bruce/Grey Median	\$ 1,032	\$ 1,179	\$ 1,309	\$ 1,695	\$ 1,873

Financial Position per capita – Net debt per capita.

Owen Sound reflects higher debt than our neighbours. This is driven by the debt on the Waste Water Treatment plant as well as the unfinanced portion of the Regional Recreation Centre and Sydenham Servicing costs.

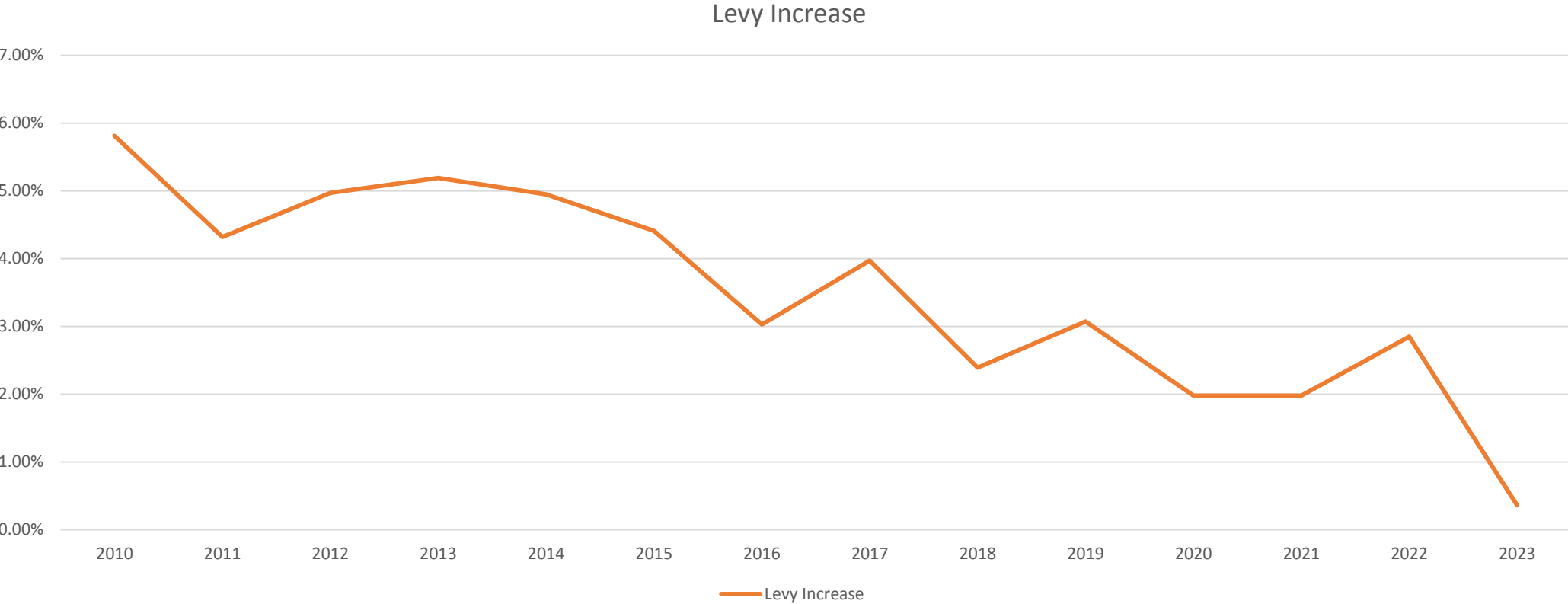
An important trend is that the position is improving.

No new debt is currently anticipated in the multi-year capital plan.

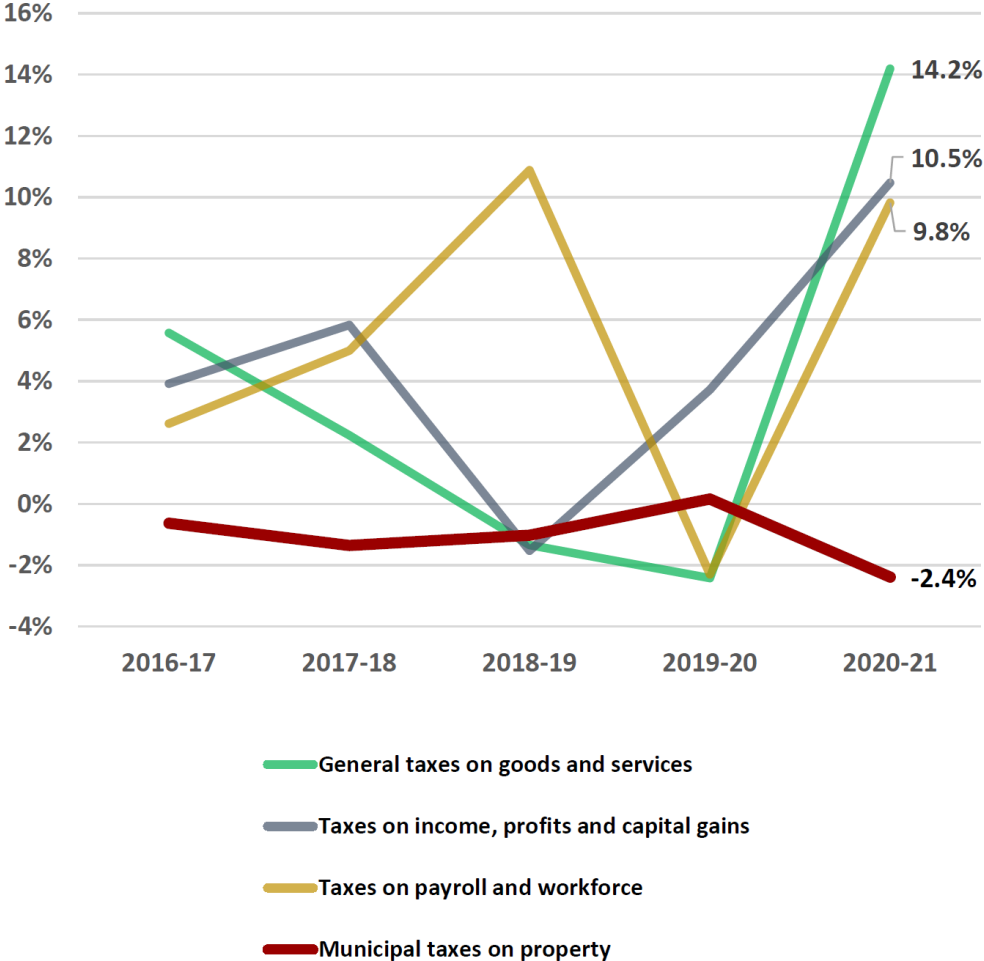
Tax Reserves as a % of own Source Revenue

Municipality	2018	2019	2020	2021	2022
Owen Sound	71%	72%	77%	78%	80%
Average	55%	60%	68%	74%	73%
Median	53%	54%	67%	73%	71%

Historical Levy Increases



Percent change in municipal property taxes and non-municipal taxes, adjusted for inflation (indexed to 2021 dollars)



2024 Pressures

Catching up to inflation

- Municipal Price Index is not the Canadian Price Index. We are buying a different basket of goods.
- Our basket is heavily weighted in labour costs, construction prices and energy costs associated with running our facilities.

Asset Management

- The infrastructure gap on facilities is growing as we fall behind on preventative maintenance.

Insurance

- Budget anticipated 15% increase.
- Actual is closer to 5%.

Labour negotiations

- For the first time since the inflation bubble, we will be negotiating with both CUPE labour groups.
- Budget anticipates a 3% increase in wages.

Comparator Increases

GREY COUNTY (AND BRUCE)

Grey County is currently at	10%
Bruce County	5.9% to 8.25%
South Bruce Peninsula approved	4.99%
Grey Highlands draft increase is	10%
Town of Blue Mountains	12.12%

OTHER ONTARIO MUNICIPALITIES

Sudbury	6.0%
Clearview Township	7.3%
Collingwood	4.3%
Town of Erin	7.8%
St Catharine's	3.7%
Minto	4.4%
Kitchener	3.9%
Waterloo Region	6.0%
Chatham Kent	6.7%

Achievements

Historically low rate increases compared to our neighbours – 2024 is no different

Benefit of a multi-year capital plan – financially sustainable

Increased reserve balances – a fundamental part of our capital funding model

Ratio reductions

Focus on Employee Engagement and Recognition – A place you want to work

- Development and implementation of an HR strategy
- Training opportunities and appreciation events
- Managing workload

Growth Mindset – building capacity to try new ways of delivering service

- Recommending part time hours and summer students as a cost-effective and impactful way to support a growth mindset and achieve strategic objectives

Implementation of Service Review Opportunities

Budget Breakdown

Increase Summary						
						<i>% Impact</i>
BB	BASE BUDGET		1,225,900	3.70		
SLC	SERVICE LEVEL CHANGES CURRENT YEAR		(54,150)	(0.16)		
PYC	PRIOR YEAR DECISION IMPACT		229,150	0.69		
GROWTH	GROWTH IMPACT		(68,500)	(0.21)		
OMPF	ONTARIO MUNICIPAL PARTNERSHIP FUND		(108,000)	(0.33)		
ADJ	ADJUSTMENTS		(115,200)	(0.35)		
	OPERATING INCREASE		1,109,200			5.26%
WASTE	WASTE MANAGEMENT		47,000	0.14		
	TOTAL OPERATING INCREASE		1,156,200	3.49		5.49%
CAP	CAPITAL		329,930	1.00		
	GENERAL BUDGETARY INCREASE		1,486,130			6.27%
	POLICE SERVICES		675,346	2.04		8.28%
	LIBRARY		40,000	0.12		4.09%
	TOTAL BUDGETARY INCREASE		2,201,476	6.64		6.64%



Municipal Levy Increase

Total Budget Increase	\$2,204,850	
Less Growth	(\$795,000)	
Levy Increase	\$409,850	4.33%
Combined Increase (assumes the County is at 7%)		4.48%

Base Budget - \$1,222,400

Base Budget increases reflect the increases that commit and maintain current service levels

- Driven by wages and wage related overheads, including a 3% COLA increase and increased OMERS eligibility
- Increased energy costs associated with City facilities
- Insurance
- Contract increases
 - Transit
 - Traffic Light Maintenance
 - Software Maintenance Fees and Fibre Access
 - Security costs
- Increased costs of winter control materials

Prior Year Decisions - \$229,150

Impact of decisions made during 2023 that are not yet reflected in the Budget

- Addition of Cloud Permitting software
- Addition of Data Collection software to transit contract
- Elimination of reserve funding to the Building Inspection Department
- Removal of Museum Assistance Grant under the TOM

- Positive impact of adding MAT revenue (estimated \$50,000 in 2024)
- Recognizing partnership contributions to winter control and insurance at the Regional Recreation Centre
- Addition of STR licensing fees (estimated to be \$65,000 in 2024)

Adjustments – Net Savings (\$115,200)

Adjustments capture updated trends in usage or other external forces that are not tied to rate increases, price increases or a change in service level

- Increased parking revenues
- Increased Transit fare and pass revenues
- Increased Facility Booking revenue
- Offset by a reduction in Building Permit fee revenues
- Offset by an overall reduction in the direct labour charged to water and waste water

Growth – Net Savings (\$68,500)

Revenues and Expenses associated with Growth

- Estimated supplemental tax revenue is increased from \$220,000 to \$285,000
 - Budgeted amount is WELL below actual supplemental revenue that drives the surplus in 2023 however based on current development in progress, supplemental assessment revenues are estimated to be within the amounts budgeted. For development that is on the verge of starting, new assessment will hit the tax roll once occupancy is granted.
 - Aim to keep this budget line stable over time to avoid large swings.
 - Any surplus is recommended to go to tax stabilization reserve for years that net tax adjustments exceed budget.

Slight increase in Heads and Beds Payments in Lieu of \$3,500

Ontario Municipal Partnership Fund – Net Revenue Growth of (\$108,000)

Ontario Municipal Partnership Fund Grant (OMPF) is an income equalization grant that reflects that total assessment per capita in Owen Sound remains well below the Provincial Average.

An increase in the grant is both positive as it provides additional revenue but also a negative indicator of growth Provincially.

As we see growth improve in the future, we may anticipate reductions in this grant funding.

Total OMPF in 2024 is \$2,070,000

Waste Management - \$47,000

Due to the volatility and changes under waste management, the net changes associated with service delivery are disclosed separately

- Increase in waste collection and disposal contract \$124,000
- Proposed Increase in Bag Tag Fees (\$85,000) ** report included

- Elimination of Recycling Contract Costs (\$470,000)
- Elimination of Recycling Revenues \$143,000
- Proposed earmark of Contract Costs for SSO \$350,000 ** report included

- Increased site maintenance costs at Compost \$35,000
- Increased partnership revenue at Compost (\$50,000)

Police Services - \$675,346

Levy as approved by Owen Sound Police Board

Total Police board levy is \$8,828,396, with an increase over 2022 of 8.3%

Increase is entirely related to wages and wage-related overhead costs going up \$1.9M, offset by increased grants and revenues related to dispatch services

Chief Ambrose will present the police budget shortly...

Library - \$40,000

Levy as approved by the Management Board at the Library

Total levy is \$1,050,000, an increase of \$40,000 or 4%

To be presented at the end of the day

Aggregate Capital Spending - \$329,930

Increase reflects a dedicated 1% allocated to capital annually as per the Capital Budget Policy
Capital Budget Policy is scheduled to be updated at the Corporate Services Committee in early 2024

Includes not only the amount allocated to the capital levy but also all capital reserve transfers

Aggregate capital spending, not including water and wastewater, is \$6,560,000.

- Includes Capital Levy
- Reserve Transfers
- Debt Payments

Details are broken down in a report following a discussion of the parking division and establishment of a parking reserve

Staffing and Service Level Changes – Net Savings (\$54,150)

Supported by Staff reports through the presentation and included in the agenda for Council consideration.

All amounts are included in the budget already

◦ Recognition of Interest Revenue	(\$200,000)
◦ Additional Partnership funds for fire inspections	(\$50,000)
◦ Training and Employee Recognition	\$49,000
◦ Adjustment to a Living Wage	\$17,000
◦ Staffing changes (part-time and summer students)	\$104,000
◦ Enhanced Website	\$7,000
◦ Donation to Grey Bruce Hospice (Chapman House)	\$5,000
◦ Enhancement to marketing and promotion – app	\$5,000
◦ Increased contract support for IT	\$20,000
◦ Funding Increase of GSCA Levy through Tax Levy	\$14,000
◦ Reduction in CIP grant reflecting reduced County grant	(\$20,000)

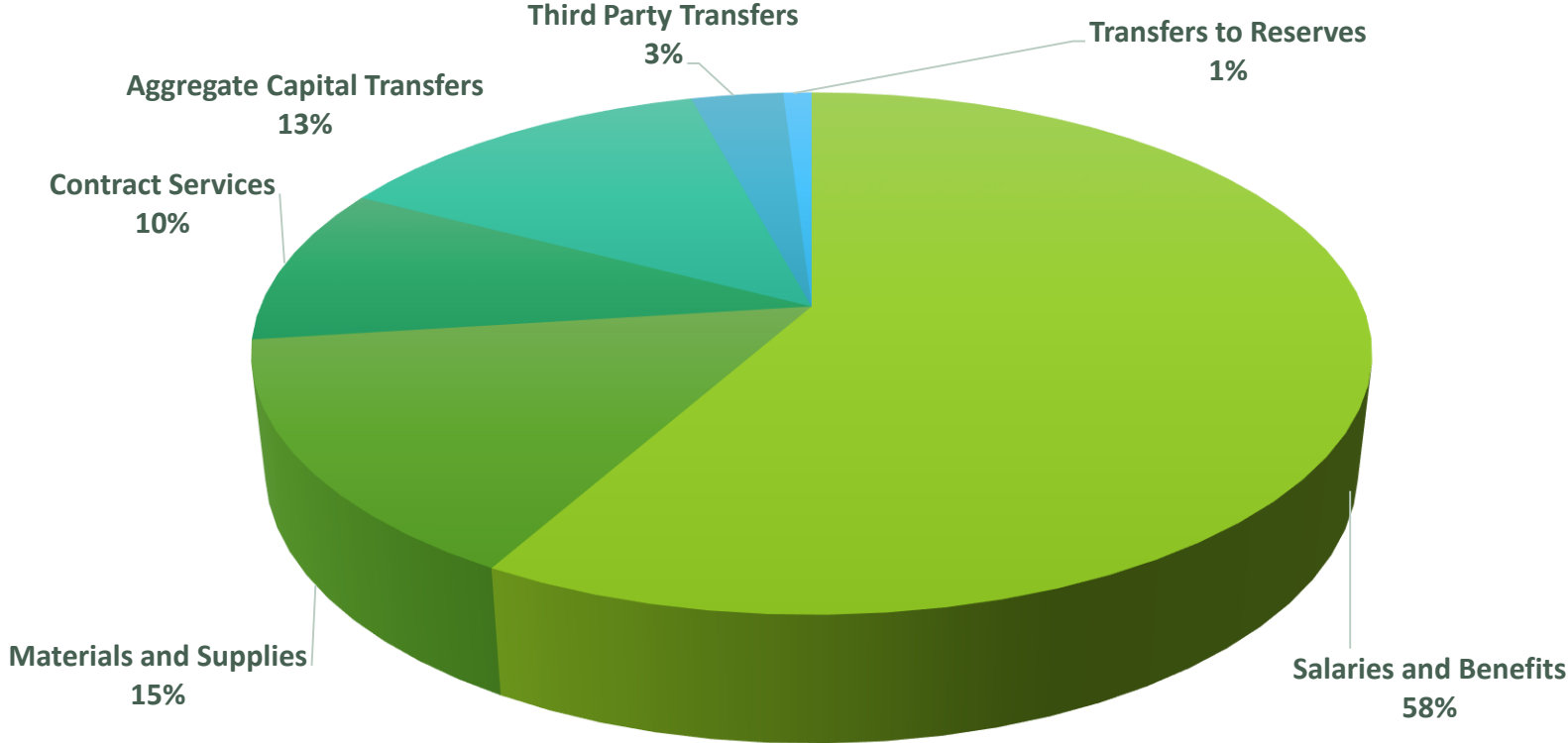
BUDGETED EXPENDITURES AND REVENUES BY DEPARTMENT

2024

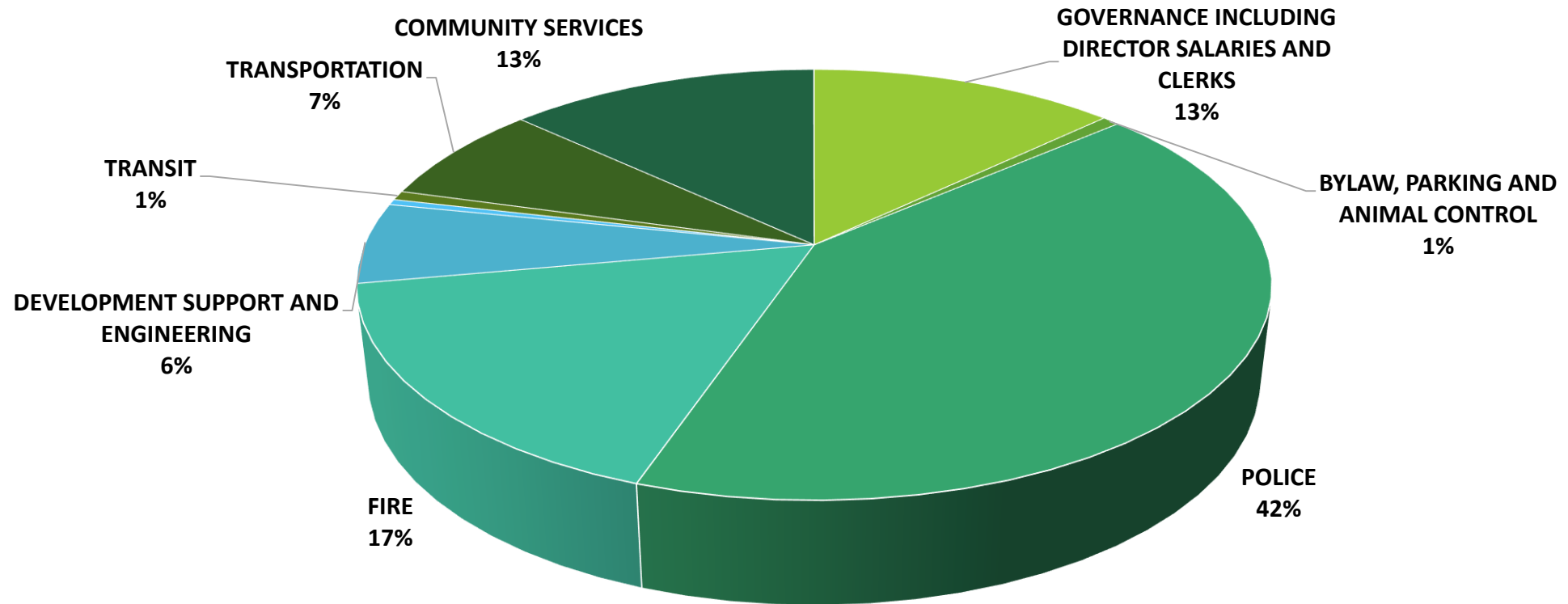
	SALARIES AND BENEFITS	MATS AND SUPPLIES INCLUDES INSURANCE AND UTILITY COSTS	CONTRACT SERVICES, FINANCE AND RENTS	DEBT PAYMENTS AND CAPITAL RESERVE TRANSFERS	TRANSFER TO OPERATING RESERVES	EXTERNAL TRANSFERS	INTERNAL ALLOCATIONS	TOTAL EXPENSES	GRANTS & MUNICIPAL CONTRIBUTIONS	USER FEES, RENTALS AND OTHER REVENUE	TAX LEVY
<i>GOVERNANCE INCLUDING DIRECTOR SALARIES</i>	2,250,935	136,080	37,350	20,811	20,000		(844,971)	1,620,206		238,700	1,381,506
<i>PROGRAM SUPPORT (CORPORATE SERVICES)</i>	1,501,989	2,223,194	388,750	540,811	8,000		(1,159,138)	3,503,606	29,000	104,000	3,370,606
<i>BYLAW, PARKING AND ANIMAL CONTROL</i>	213,299	124,183	153,200	51,463			96,753	638,898		160,500	478,398
<i>POLICE</i>	12,057,187	700,744	333,665	501,347	387,300		27,500	14,007,743	3,438,666	927,588	9,641,489
<i>FIRE</i>	4,883,154	259,525	140,500	485,000			99,206	5,867,385	50,000	11,500	5,805,885
<i>DEVELOPMENT SUPPORT AND ENGINEERING</i>	1,766,926	119,964	92,000	(170,500)		368,050	(487,967)	1,688,472	40,000	710,000	938,472
<i>STORMWATER</i>		20,000		325,000			90,625	435,625			435,625
<i>WATER AND WASTE WATER</i>							1,597,593	1,597,593		1,597,593	(0)
<i>WASTE MANAGEMENT</i>	121,626	367,866	1,158,500		12,500		81,600	1,742,092	82,000	639,250	1,020,842
<i>TRANSIT</i>	202,467	214,521	1,353,525				153,626	1,924,139	250,000	401,700	1,272,439
<i>TRANSPORTATION</i>	2,182,530	1,266,313	451,352	1,055,389			(133,078)	4,822,506	127,500	15,000	4,680,006
<i>COMMUNITY SERVICES</i>	3,168,427	1,790,784	714,350	620,287	7,122	120,600	521,852	6,943,422	328,106	2,327,776	4,287,541
<i>TTAG</i>	634,479	174,000	37,150		50,000		(43,600)	852,029	139,106	225,500	487,423
<i>LIBRARY</i>	4,827					1,085,689		1,090,516	42,102		1,048,414
	28,987,846	7,397,174	4,860,342	3,429,608	484,922	1,574,339	0	46,734,231	4,526,480	7,359,107	34,848,644
<i>percentage of total costs</i>	62%								9.7%	15.7%	74.6%
2023 TOTAL	27,446,899	6,145,528	4,920,866	3,462,546	(389,739)	1,432,183	0	41,286,390		OMP FUNDING	(2,070,000)
INCREASE	1,540,947	1,251,646	(60,524)	(32,938)	874,661	142,156	0	5,447,841		PIL'S	(72,246)
	5.61%	20.37%	-1.23%	-0.95%	-224.42%	9.93%	0.00%	13.20%		CAPITAL LEVY	3,129,989
										INTEREST REVENUE	(200,000)
										SUPPS AND MISC TAX CHANGES	(288,734)
										NET TAX LEVY	35,347,653



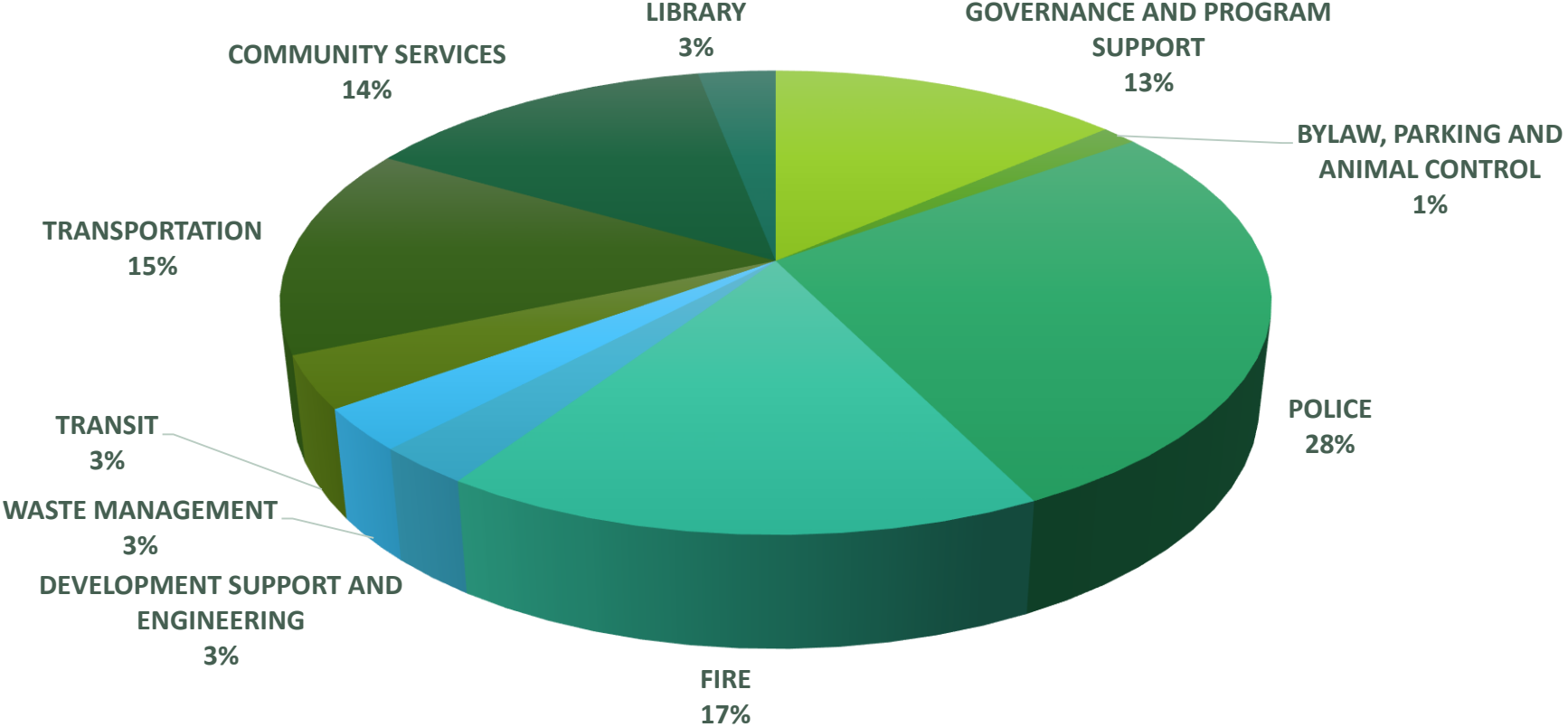
Expenditures by Type



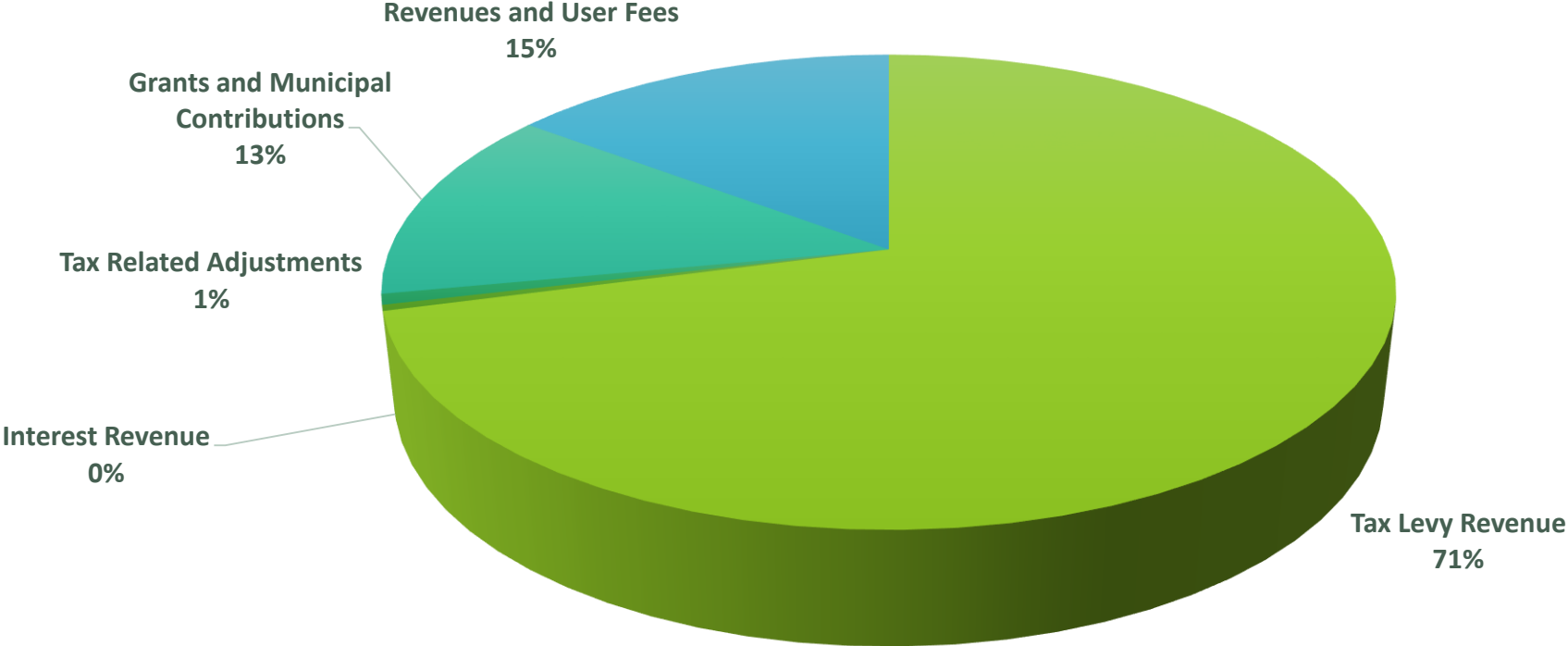
Distribution of Wage Costs



Levy Burden by Division



Funding Sources



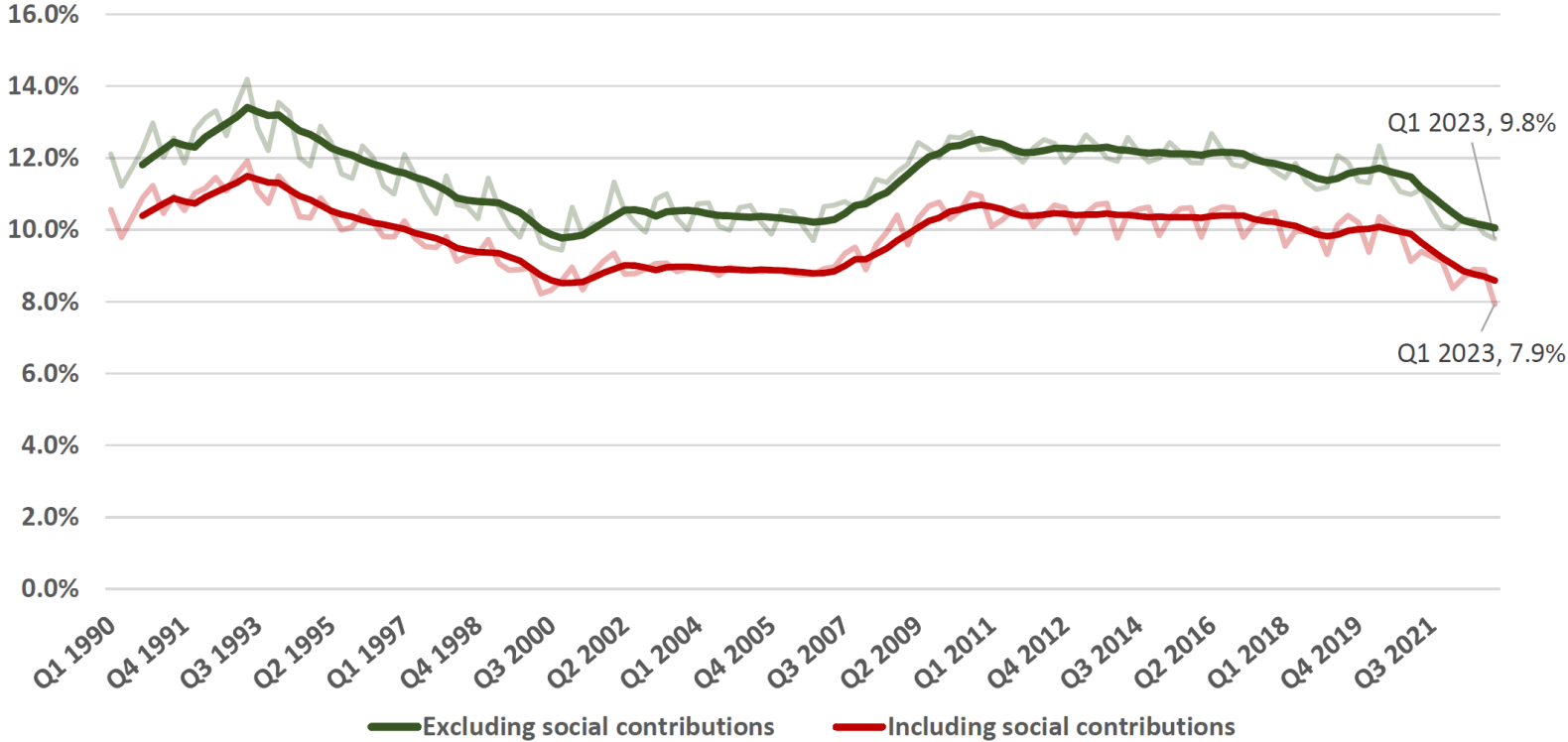
Limitations of Property Tax

From FCM Presentation:

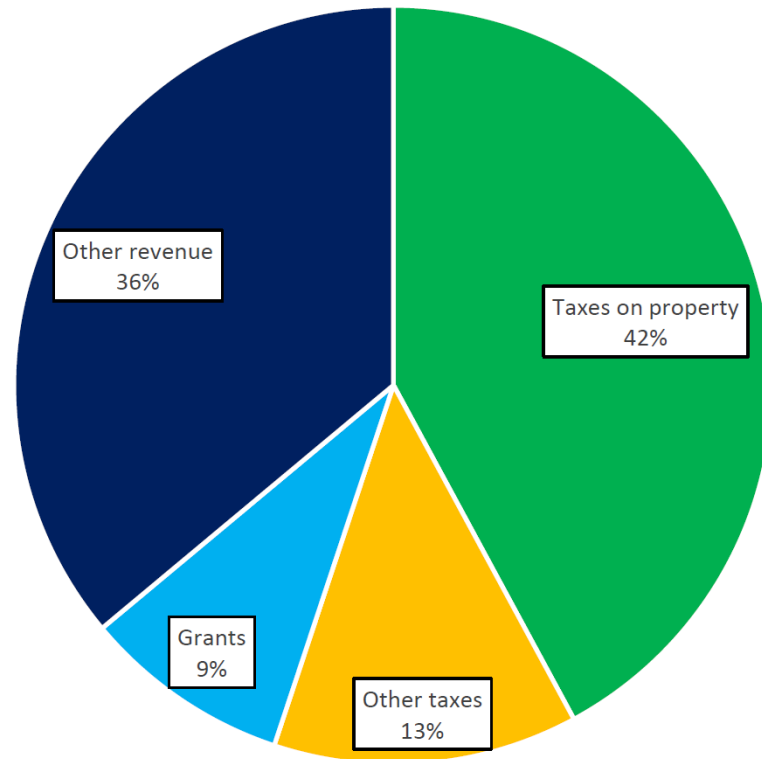
It was designed to cover the cost of municipal infrastructure and services related to property

- Doesn't grow in line with economic growth or inflation
- It's regressive – disproportionate impact on lower-income Canadians and small business
- Adds to the overall cost of housing
- Commercial property tax revenue is declining

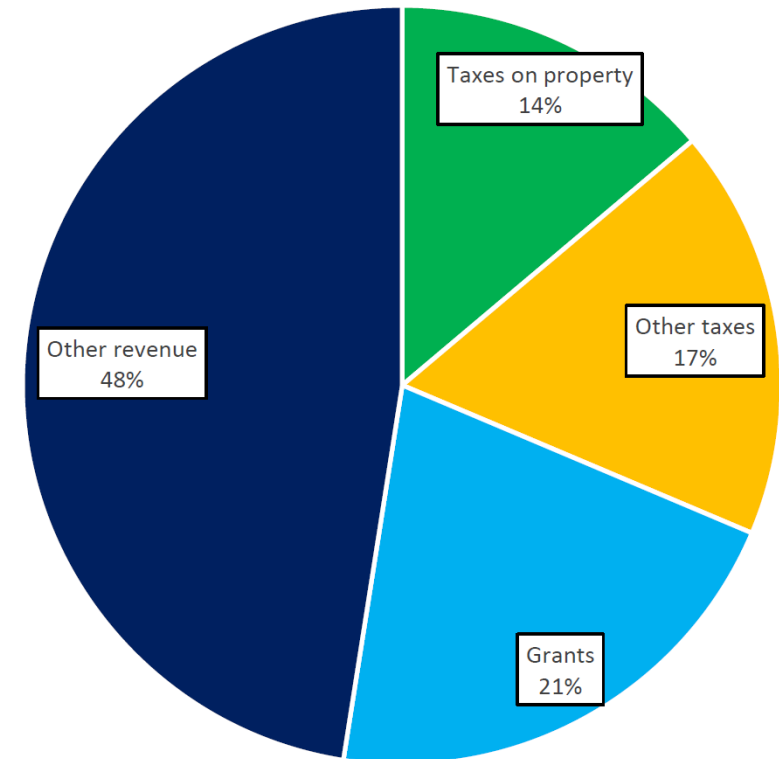
Local government share of consolidated government tax revenue, 1990 to 2023



Vancouver



Chicago



BUDGETED EXPENDITURES AND REVENUES BY DEPARTMENT

2024

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<i>WASTE MANAGEMENT</i>	121,626	367,866	1,158,500		12,500		81,600	1,742,092	82,000	639,250	1,020,842
<i>TRANSIT</i>	202,467	214,521	1,353,525				153,626	1,924,139	250,000	401,700	1,272,439
<i>TRANSPORTATION</i>	2,182,530	1,266,313	451,352	1,055,389			(133,078)	4,822,506	127,500	15,000	4,680,006
<i>COMMUNITY SERVICES</i>	3,168,427	1,790,784	714,350	620,287	7,122	120,600	521,852	6,943,422	328,106	2,327,776	4,287,541
<i>TTAG</i>	634,479	174,000	37,150		50,000		(43,600)	852,029	139,106	225,500	487,423
<i>LIBRARY</i>	4,827					1,085,689		1,090,516	42,102		1,048,414
	28,987,846	7,397,174	4,860,342	3,429,608	484,922	1,574,339	0	46,734,231	4,526,480	7,359,107	34,848,644
<i>percentage of total costs</i>	62%								9.7%	15.7%	74.6%
2023 TOTAL	27,446,899	6,145,528	4,920,866	3,462,546	(389,739)	1,432,183	0	41,286,390		OMPF FUNDING	(2,070,000)
INCREASE	1,540,947	1,251,646	(60,524)	(32,938)	874,661	142,156	0	5,447,841		PIL'S	(72,246)
	5.61%	20.37%	-1.23%	-0.95%	-224.42%	9.93%	0.00%	13.20%		CAPITAL LEVY	3,129,989
										INTEREST REVENUE	(200,000)
										SUPPS AND MISC TAX CHANGES	(288,734)
										NET TAX LEVY	35,347,653





Municipal Levy Increase

Total Budget Increase	\$2,204,850	
Less Growth	(\$795,000)	
Levy Increase	\$,409,850	4.33%
Combined Increase (assumes the County is at 7%)		4.48%

A photograph of a breakfast table with a white coffee cup, a folded newspaper, and a plate of pastries. The image is dimmed and has a green bar at the bottom.

Break

CITY OF OWEN SOUND
POLICE SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
3000 POLICE SERVICE BOARD	26,613	37,336.68	(10,724)
3100 POLICE FORCE	7,326,804	6,845,581.30	481,222
3200 POLICE CIVILIANS	1,003,190	988,515.96	14,674
3300 COURT SECURITY	471,788	281,615.93	190,173
	8,828,396	8,153,049.87	675,346

<u>BUDGET BREAKDOWN</u>	2024	2023	change
WAGES	12,001,941	10,736,020	1,265,921
MATERIALS	519,244	594,973.00	(75,729)
CONTRACTS	263,465	314,835.44	(51,370)
GRANTS	(984,657)	(1,071,161.00)	86,504
REVENUE AND USER FEES	(2,979,873)	(2,423,900.00)	(555,973)

Net Operating Budget	8,820,120	\$ 8,150,767	669,353
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Reserve Contribution	(14,224)	(20,217.14)	5,993
Internal Cost Allocation	22,500	22,500	-

TAXBURDEN	8,828,396	8,153,050	675,346
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Police Services

Police Services Board – Dept 3000

CITY OF OWEN SOUND
 POLICE SERVICES BOARD
 DRAFT 2024 OPERATING BUDGET

Same budget as 2023 no significant changes

Moved some IT support back to IT from Board

Increase of 6% to PT member benefits

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Police Board		2024	2023	Variance
1 PTE	Salaries and Benefits	19,513	18,854	659
Police Board Admin	Materials and Supplies	8,100	10,630	(2,530)
	Contract Services	9,000	9,000	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>36,613</u>	<u>38,484</u>	<u>(1,871)</u>
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Cost	36,613	38,484	(1,871)
	Reserve Contribution	(32,500)	(32,500)	-
	Internal Cost Allocation	22,500	31,353	(8,853)
	Division Levy Requirement	26,613	37,337	(10,724)

Uniformed Officers – Dept 3100

CITY OF OWEN SOUND
POLICE OFFICERS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Uniformed Police			
	2024	2023	Variance
Salaries and Benefits	7,342,652	6,721,302	621,349
Materials and Supplies	423,344	507,743	(84,399)
Contract Services	254,465	305,835	(51,370)
Debt Payments	-	-	-
<i>Gross Costs</i>	8,020,461	7,534,881	485,580
Grants	(654,657)	(696,161)	41,504
Other Revenue	(39,000)	(49,000)	10,000
<i>Revenue</i>	(693,657)	(745,161)	51,504
Net Cost	7,326,804	6,789,720	537,084
Reserve Contribution	-	-	-
Internal Cost Allocation	-	55,862	(55,862)
Division Levy Requirement	7,326,804	6,845,581	481,222

Budgeted increase COLA for all members

Increase benefit costs for PT members 6%

Replace one member off WSIB

Several Step increases for new hires

Includes some increased coverage yet to be determined through collective bargaining.

Calls for service continue to increase year over year. Almost 8% in 2022 trending similar for 2023.

OSPS highest in Province for charges per officer.

Higher workload can lead to increased absences and associated costs.

Community feedback to police looking for increased visibility and proactive response.

Civilian Services – Dept 3200

CITY OF OWEN SOUND
POLICE CIVILIANS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Civilian Police</i>			
	2024	2023	Variance
Salaries and Benefits	3,843,787	3,345,348	498,440
Materials and Supplies	82,000	70,500	11,500
Contract Services	-	-	-
Debt Payments	-	-	-
<i>Gross Costs</i>	3,925,787	3,415,848	509,940
Grants	-	-	-
Other Revenue	(2,940,873)	(2,374,900)	(565,973)
<i>Revenue</i>	(2,940,873)	(2,374,900)	(565,973)
Net Cost	984,914	1,040,948	(56,033)
Reserve Contribution	18,276	12,283	5,993
Internal Cost Allocation	-	(64,715)	64,715
Division Levy Requirement	1,003,190	988,516	14,674

Decrease in net costs despite estimated wage increases and 6% PT Benefits increase.

Offset by increased revenue.

Includes a new PT hire to assist with NG911 implementation.

Includes increased Communications Centre training and coverage

Court Security and Prisoner Transport – Dept 3300

CITY OF OWEN SOUND
COURT SECURITY
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Court Security</i>	2024	2023	Variance
Salaries and Benefits	795,988	650,516	145,473
Materials and Supplies	5,800	6,100	(300)
Contract Services	-	-	-
Debt Payments	-	-	-
<i>Gross Costs</i>	801,788	656,616	145,173
Grants	(330,000)	(375,000)	45,000
Other Revenue	-	-	-
<i>Revenue</i>	(330,000)	(375,000)	45,000
Net Cost	471,788	281,616	190,173
Reserve Contribution	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	471,788	281,616	190,173

Provincial Court Security funding has decreased.

Based on the 2 years previous so lower due to decreased costs during covid pandemic.

Mandated by the Police Services Act to the police of jurisdiction where court is located.

Coverage has increased due to increased caseload as courts deal with significant backlogs.

Significant criminal matters require lengthier trials and court coverage.

General Revenues

CITY OF OWEN SOUND GENERAL REVENUE DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
0110 TAX REVENUE	(35,402,881)	(33,198,031)	(2,204,850)
0120 SUPPLIMENTALS	(285,000)	(220,000)	(65,000)
0140 REBATES (CIP, VACANCY, CHARITY ETC...)	156,266	156,266	-
0160 TAX WRITE OFF	250,000	250,000	-
0101 PAYMENTS IN LIEU	(72,246)	(68,696)	(3,550)
0102 ONTARIO MUNICIPAL PARTNERSHIP FUND	(2,070,000)	(1,961,600)	(108,400)
0103 PENALTY AND INTEREST ON TAX	(350,000)	(350,000)	-
0103 INTEREST REVENUE/EXPENSE	(200,000)	-	(200,000)
	(37,973,862)	(35,392,061)	(2,581,800)

General Revenues are Taxes other revenues that cannot be attributed to a specific department. No staff or services are accounted for under this division.

Recognition of Interest Revenue

CR-23-115 – Recognition of Interest Revenue

Staff have conservatively recognized \$200,000 in the 2024 budget calculated as follows:

Estimated general reserve balances through 2024:	\$4,220,000
Estimated average interest rate: Prime 6.5% less 1.75 =	4.75%
Estimated interest revenue to be earned by general:	\$200,475

\$200,000 is included in the budget

CITY OF OWEN SOUND
GOVERNANCE
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
1000 COUNCIL	342,138	294,470	47,669
2000 CITY MANAGER AND EMERGENCY CEMC	445,047	449,593	(4,545)
2530 COMMUNITY DEVELOPMENT	240,637	235,793	4,844
2301 NON DEPARTMENTAL	834,600	627,700	206,900
2302 DEBENTURES	1,535,812	1,595,139	(59,327)
2502 GRANTS AND EXTERNAL TRANSFERS	164,968	158,563	6,405
	3,563,202	3,361,257	201,945

<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
WAGES	1,087,326	1,162,641	(75,314)
DEBT PAYMENTS	1,535,812	1,595,139	(59,327)
MATERIALS	944,920	747,170	197,750
LEGAL AND CONTRACT	49,250	59,250	(10,000)
EXTERNAL TRANSFERS	118,600	113,600	5,000
Net Operating Budget	3,735,908	3,677,800	58,109
NET TRANSFERRED TO OTHER DEPARTMENTS	(182,706)	(304,921)	122,215
FUNDED FROM RESERVES	10,000	(11,622)	21,622
TAX BURDEN	3,563,202	3,361,257	201,945

Governance

CITY OF OWEN SOUND
 CITY COUNCIL
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Council</i>				
9 members		2024	2023	Variance
	Salaries and Benefits	345,236	305,920	39,317
Mayor	Materials and Supplies	34,300	34,300	-
Deputy Mayor	Contract Services	250	250	-
7 Councillors	Debt Payments	-	-	-
	<i>Gross Costs</i>	379,786	340,470	39,317
	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	379,786	340,470	39,317
	Internal Cost Allocation	(37,648)	(46,000)	8,352
	Division Levy Requirement	342,138	294,470	47,669

City Council – Dept 1000

Salaries and Wages for 9 Council members including the Mayor. Note that the Remuneration Task Force is scheduled to meet in 2024.

Materials and Supplies include the costs for Council to attend conferences and other related expenses

A minimal amount is budgeted under contract services to cover legal fees associated with governance issues.

CITY OF OWEN SOUND
 CITY MANAGER
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
City Manager				
3 FTE		2024	2023	Variance
	Salaries and Benefits	589,345	582,633	6,713
City Manager	Materials and Supplies	43,760	36,960	6,800
Senior Mgr Strategic	Contract Services	28,842	8,400	20,442
Initiatives	Debt Payments	-	-	-
Communications	<u>Gross Costs</u>	661,947	627,993	33,955
	Grants	-	-	-
	Other Revenue	-	-	-
1 PTE	<u>Revenue</u>	-	-	-
Executive Assistant				
	Net Cost	661,947	627,993	33,955
	<u>Internal Cost Allocation</u>	(216,900)	(178,400)	(38,500)
	<u>Division Levy Requirement</u>	445,047	449,593	(4,545)

City Manager, Communications and Emergency Management – Dept 2000

Salaries and wages for three full-time staff: City Manager, Senior Manager of Strategic Initiatives, Communications Advisor, and a part-time communications/EA role. Also included is a \$5,000 stipend for the Emergency Management Coordinator.

Materials and Supplies include corporate training, memberships and telephone lines.

Two proposed service level increases are partially captured under this budget

CR-23-105 recommends adding an online accessibility module to the corporate website

CR-23-104 recommends increasing corporate training by \$5,000 to include 360 reviews for senior leadership.

CITY OF OWEN SOUND
 COMMUNITY DEVELOPMENT AND MARKETING
 DRAFT 2024 OPERATING BUDGET

Community Development and Marketing – Dept 2530

Salaries and Wages for the Manager of Community Development. The reduction in salaries and associated reserve contribution is due to the River District Community Development Coordinator moving to be fully funded by the River District Board of Management in 2024.

Materials and Supplies include professional development, memberships and \$40,000 for marketing and promotion initiatives. An additional \$10,000 is budgeted under contract services for third-party work associated with community development.

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Community Development and Marketing				
		2024	2023	Variance
1 FTE	Salaries and Benefits	151,027	222,154	(71,127)
Manager of	Materials and Supplies	47,610	46,660	950
Community Dev.	Contract Services	10,000	10,000	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	208,637	278,814	(70,177)
	Grants	-	-	-
	Other Revenue	-	-	-
	<u>Revenue</u>	-	-	-
	Net Cost	208,637	278,814	(70,177)
	Reserve Contribution	-	(85,021)	85,021
	<u>Internal Cost Allocation</u>	32,000	42,000	(10,000)
	Division Levy Requirement	240,637	235,793	4,844

CITY OF OWEN SOUND
NON DEPARTMENTAL
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Non Departmental</i>			
	2024	2023	Variance
Salaries and Benefits	(40,000)	(10,000)	(30,000)
Materials and Supplies	814,600	624,600	190,000
Contract Services	17,000	40,600	(23,600)
Debt Payments	-	-	-
<i>Gross Costs</i>	791,600	655,200	136,400
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	791,600	655,200	136,400
Net Transfer to Reserves	10,000	10,000	-
Internal Cost Allocation	33,000	(32,500)	65,500
Division Levy Requirement	834,600	632,700	201,900

Non-Departmental – Dept 2301

Salaries and wages include the total cost of retiree benefits of \$70,000 (not including police, fire, or water/wastewater). This is reduced by recognizing a general \$110,000 in savings related to temporary absences through the organization.

Materials and Supplies is mostly insurance expenses associated with general liability and deductibles. The budget anticipates a 15% increase in insurance premiums corporately in 2024. Also included in materials and supplies are corporate training, memberships, postage, office supplies and telephones and bank charges. A breakdown is provided in the next slide.

Contract Services include \$10,000 for general legal fees as well as the rental fee associated with photocopiers.

\$10,000 is transferred to reserves annually to stabilize the costs of strategic planning.

Non-Departmental – Dept 2301

Breakdown of Materials and Supplies:

Corporate Training	\$30,000	Recommended to increase by \$20,000
Corporate Memberships	\$10,000	Includes AMO, MFOA, Municipal Information Network, and Municipal World
Collection Costs	\$30,000	Includes Moneris charges and credit card fees
Postage	\$15,000	
Corporate Telephone	\$30,000	
Office Supplies	\$16,000	
Appreciation	\$3,600	Includes volunteer recognition
Insurance	\$680,000	Includes general liability, cyber and deductibles. Property and fleet premiums are allocated to departments.

CITY OF OWEN SOUND
 DEBENTURES
 DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Debt Payments</i>			
	2024	2023	Variance
Salaries and Benefits	-	-	-
Materials and Supplies	-	-	-
Contract Services	-	-	-
Debt Payments	1,535,812	1,595,139	(59,326.95)
<i>Gross Costs</i>	1,535,812	1,595,139	(59,327)
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	1,535,812	1,595,139	(59,327)
Net Transfer to Reserves	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	1,535,812	1,595,139	(59,327)

Debt Payments – Dept 2302

Total General debt payments have decreased by \$60,000. This has been added to the capital levy.

Debt associated with water and wastewater, campgrounds, traffic, and cemetery operations appear under their respective budgets.

Corporately, debt payments total \$3,698,367. Roughly half the debt is paid by water and wastewater. The City will pay \$1.1M in interest charges in 2024.

As of 2023, there are no confirmed future debt funded projects planned however there is room within the debt management policy to issue new debt in the range of \$7.5M with a first payment in 2028.

2023-12-31	Loan Amount	Balance 2023	ANNUAL PAYMEN
2011-227 IOEXTERNAL			Final payment 2032
6,690,081.64			
Police Building	6,690,082	3,273,601.43	476,347
2013-XXX Landfill Internal			Final payment 2028
182,892.00			
Solar Panal Installations	182,892	68,626.04	14,772
2016-XXX Landfill Internal			Final payment 2025
51,587.00			
Solar Panal Installations	51,517	11,556.10	6,039
2016-XXX GBE Internal			Final payment 2025
2,387,415.00			
LED CONVERSION	1,260,897	282,840.75	147,816
FROZEN WATER SERVICES	1,126,518	252,697.05	132,062
2016-174 GBE Internal			Final payment 2026
1,651,942.00			
HP ELECTRICAL UPGRAD	776,942	257,633.47	91,081
WASTE WATER CAPITAL	650,000	215,539.71	76,200
2016-074 Infrsatructure Ontario			Final payment 2034
10,000,000.00			
WWTP INTAKE #1	10,000,000	7,801,016.57	589,904
2018-060 Infrsatructure Ontario			Final payment 2043
6,500,000.00			
WWTP INTAKE #2		5,525,718.30	398,203
2019-xxx GBE INTERNAL			Final payment 2028
1,426,000.00			
WW 3rd Ave E		369,169.33	81,764
Parking Deficit		97,721.29	21,643
Cemetery Columbarium		40,717.21	9,018
CP Station Upgrades		354,546.10	42,631
2020-080 Infrastructure Ontario			Final payment 2040
9,375,000.00			
City Hall General	6,675,000	5,833,474.63	405,811
City Hall Water	1,000,000	873,928.79	60,796
City Hall Waste Water	1,000,000	873,928.79	60,796
HP Campground Electrical	700,000	611,750.16	42,557
2022-081 Infrastructure Ontario			Final Payment 2032
10St Bridge Tax	4,565,000	4,188,417.98	562,574
10th ST Bridge Water	1,580,000	1,449,585.35	194,823
West side SPS	2,300,000	2,110,208.00	283,529
		34,492,677.04	
Less Internal Debt		Less Internal Sourced - 1,951,047.04	
		32,541,630.00	
Total External Debt Balance			3,861,358.86

Aggregate Capital Spending

CR-23-111 Aggregate Capital Spending

Recommendations:

THAT in consideration of Staff Report CR-23-111 respecting 2024 Aggregate Capital Spending, City Council directs staff to establish a reserve fund for setting aside capital reserve contributions to be applied to future parking lot capital needs.

Aggregate capital spending in the 2024 budget is \$6,560,000 and includes debt payments, reserve transfers and the 2024 capital levy of \$3,129,989.

The total increase of \$329,930 over 2023 represents a 1% increase of the total levy.

The increase is currently allocated as follows:

Capital Levy, as reflected in the multi-year plan	\$179,868
Matured Debt	(\$122,438)
Increased reserve contributions to facility reserves	\$100,000
Creation of a parking reserve *NEW*	\$25,000
Increased contributions to fleet reserves	\$87,500
Increased contribution to stormwater reserve	\$50,000
Increased contribution to the park's reserve for shoreline protection	\$10,000

CITY OF OWEN SOUND
GRANTS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
External Transfers			
	2024	2023	Variance
Salaries and Benefits	41,718	40,313	1,405
Materials and Supplies	4,650	4,650	-
Contract Services	-	-	-
External Transfers	118,600	113,600	5,000
Internal Transfers (Art Gallery)	-	-	-
Debt Payments	-	-	-
<i>Gross Costs</i>	164,968	158,563	6,405
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	164,968	158,563	6,405
Net Transfer to Reserves	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	164,968	158,563	6,405

Third Party Transfers – Dept 2502

Third Party Transfers include grants and in-kind services to third parties.

Wages and materials include the labour and utility costs associated with the Festival of Northern Lights.

External Transfers include:

\$25,000 in waived user fees eligible for community groups to use rooms at the Bayshore.

\$3,750 to the Owen Sound Community Band

\$29,600 to the Community Waterfront Heritage Centre

\$35,250 to the Billy Bishop Museum

\$20,000 to the Festival of Northern Lights

\$5,000 to be considered per report CR-23-113 for the Grey Bruce Hospice

Grant Request – Chapman House

CR-23-113 – Grey Bruce Hospice Operating Grant Request

At its meeting on November 9, the Executive Director of the Grey Bruce Hospice attended the Corporate Services Committee to request a \$5,000 operating grant.

Committee motioned to bring the item forward at budget for deliberation.

The minutes are summarized in the report.

The \$5,000 is currently included in the budget.

Increase to Training

CR-23-104

The report highlights the rationale and benefits associated with an increase of \$49,000 allocated to Professional Development, training and employee recognition.

The total financial impact is \$49,000, broken down as follows:

DEI, HR, and leadership per Human Resources Strategy	\$10,000
LEAN process improvement per Service Review	\$20,000
SLT development and 360 reviews per Council direction	\$5,000
NFPA Certification per legislation	\$10,000
Employee Recognition	\$4,000

Increase to Website

CR-23-105 – Service Level Change – Online Accessibility Module

The cost of the online accessibility module is \$6,780 in 2024 and \$6,215 annually each year after. The amount is currently included in the draft 2024 budget.

As part of AODA compliance, organizations must align their websites to the accessibility principles outlined in the WCAG 2.0. The four main guiding principles of accessibility in WCAG 2.0 are Perceivable, Operable, Understandable, and Robust.

CITY OF OWEN SOUND
FIRE PROTECTION SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2101 FIRE GENERAL	5,179,243	4,827,240	352,003
2120 FIRE PREVENTION	4,500	4,500	-
2130 EMERGENCY OPER C C	-	-	-
2135 FIRE AND RESCUE TRAINING	-	-	-
2140 WATER RESCUE	3,000	3,000	-
2180 EQUIPMENT	537,000	510,650	26,350
2185 PROPERTY	106,572	78,465	28,107
	5,830,315	5,423,854	406,461

<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
WAGES	4,986,584	4,569,579	417,005
DEBT PAYMENTS	-	-	-
MATERIALS	259,525	244,275	15,250
LEGAL AND CONTRACT	140,500	132,000	8,500
			-
GRANTS	-	-	-
REVENUE AND USER FEES	(61,500)	(11,500)	(50,000)
Net Operating Budget	5,325,109	4,934,354	390,755
NET TRANSFERRED TO OTHER DEPT'S	20,206	54,500	(34,294)
TRANSFERRED TO RESERVES	485,000	435,000	50,000
TAX BURDEN	5,830,315	5,423,854	406,461

Fire Services

Fire Services

CITY OF OWEN SOUND
FIRE DEPARTMENT
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Fire Protection				
		2024	2023	Variance
29 FTE	Salaries and Benefits	4,986,584	4,569,579	417,005
Fire Officers	Materials and Supplies	259,525	244,275	15,250
2 FTE	Contract Services	140,500	132,000	8,500
Fire Chief	Debt Payments	-	-	-
Fire Services Admin	<i>Gross Costs</i>	5,386,609	4,945,854	440,755
Contracts				
	Grants	-	-	-
Dispatch (OSPS)	Other Revenue	(61,500)	(11,500)	(50,000)
	<i>Revenue</i>	(61,500)	(11,500)	(50,000)
	Net Cost	5,325,109	4,934,354	350,805
	Reserve Contribution	485,000	435,000	50,000
	Internal Cost Allocation	20,206	54,500	(34,294)
	Division Levy Requirement	5,830,315	5,423,854	406,461

Owen Sound Fire Services employs 29 full-time officers, a Fire Chief and a Fire services administrator.

The fire services administrator was originally a shared position with HR however as her duties evolved, her role became dedicated to supporting the fire services division. A small amount is allocated back to HR to recognize that some support is offered to the city's benefits administration as well as backup to the payroll administrator.

Materials and Supplies include the operating costs associated with the fire fleet and facility. Only \$20,000 is budgeted annually for facility maintenance within this line item.

The contract service expense is related to dispatch fees paid to Owen Sound Police Services and is offset by revenue in the budget presented by the Police Board.

New in 2024 is the addition of \$50,000 in partnership funding as described in the next slide.

The reserve contribution is related to the expected replacement of fire fleet assets. As a side note, the reserve for fire fleet assets is in a deficit and this line will increase by \$100,000 until the annual contribution reaches \$750,000.

Partnership Contribution to Fire Inspection

CR-23-108 Service Level Change – Increase Revenue for Fire Inspections in Georgian Bluffs

THAT in consideration of Staff Report CR-23-018 respecting Service Level Change – Increase Revenue for Fire Inspections in Georgian Bluffs, City Council directs staff to contact Georgian Bluffs to negotiate a reimbursement for the provision of fire inspection services

The expected revenue from this provision of service to Georgian Bluffs is \$50,000. The amount is currently included in the draft 2024 budget

As of today, the City does not collect any funds for this service



Lunch

CITY OF OWEN SOUND
CORPORATE SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2100 DIRECTOR OF CORPORATE SERVICES	126,891	160,843	(33,952)
2110 CLERKS	650,959	630,889	20,070
2513 ANIMAL CONTROL	100,202	62,025	38,177
2511 BY-LAW	334,255	291,195	43,060
2512 PARKING	43,941	40,988	2,953
2120 HUMAN RESOURCES	510,324	380,838	129,486
2130 WSIB	147,205	140,008	7,197
2230 INFORMATION TECHNOLOGY	545,730	522,411	23,319
2310 ACCOUNTING	288,127	343,139	(55,012)
2320 PURCHASING	146,329	173,206	(26,876)
2360 GIS	19,295	15,559	3,736
2330 REVENUE	53,806	47,986	5,820
2140 SERVICE OWEN SOUND	41,011	14,352	26,659
	3,008,076	2,823,440	184,636

<u>BUDGET BREAKDOWN</u>	<u>2023</u>	<u>2023</u>	<u>change</u>
WAGES	3,341,376	3,123,450	217,926
DEBT PAYMENTS	21,463	84,574	(63,111)
MATERIALS	865,279	770,045	95,235
LEGAL AND CONTRACT	626,652	590,302	36,350
REVENUE AND USER FEES	(367,950)	(420,950)	53,000
FINES AND PENALTIES	(110,000)	(92,000)	(18,000)
Net Operating Budget	4,376,820	4,055,421	321,399
NET TRANSFERRED TO OTHER DEPT	(1,501,744)	(1,339,981)	(161,763)
TRANSFERS TO RESERVES	133,000	108,000	25,000
TAX BURDEN	3,008,076	2,823,440	184,636

Corporate Services

Director of Corporate Services – Dept 2100

CITY OF OWEN SOUND
 CORPORATE SERVICES DIRECTOR
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Director Corporate Services</i>				
2 FTE		2024	2023	Variance
Director	Salaries and Benefits	204,077	282,903	(78,826)
	Materials and Supplies	7,600	5,100	2,500
	Contract Services	1,600	-	1,600
	Debt Payments	-	-	-
	<i>Gross Costs</i>	213,277	288,003	(74,726)
	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	213,277	288,003	(74,726)
	Internal Cost Allocation	(86,386)	(127,160)	40,774
	Division Levy Requirement	126,891	160,843	(33,952)

Salaries and benefits includes the wages and overhead for the Director. The reduction over 2022 reflects moving the wages for the Corporate Services Administrator to the Accounting Division to more accurately reflect nature of duties and reporting relationships.

Materials includes costs for membership, professional fees and training.

Contract services reflects the annual cost of a professional coach that is provided to all members of the Strategic Leadership Team.

Clerk Services – Dept 2110

CITY OF OWEN SOUND
CITY CLERK
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Clerk Services				
5 FTE		2024	2023	Variance
	Salaries and Benefits	624,319	600,038	24,280
Clerk	Materials and Supplies	45,695	47,570	(1,875)
Deputy Clerk	Contract Services	183,352	181,352	2,000
Legislative Services Manager	Debt Payments	-	-	-
Legislative Coord.	<u>Gross Costs</u>	<u>853,365</u>	<u>828,960</u>	<u>24,405</u>
Records Mgmt Coord.	Grants	-	-	-
	Other Revenue	(93,450)	(83,450)	(10,000)
Contracts	<u>Revenue</u>	<u>(93,450)</u>	<u>(83,450)</u>	<u>(10,000)</u>
Integrity Commis.				
Council AV Support	Net Cost	<u>759,915</u>	<u>745,510</u>	<u>14,405</u>
Crossing Guards				
	Reserve Transfers	20,000	20,000	-
	Internal Cost Allocation	(128,956)	(134,621)	5,665
	Division Levy Requirement	650,959	630,889	20,070

Salaries include wages and benefits for five full-time employees, City Clerk, Deputy Clerk, Manager of Legislative Services, Records Management Coordinator, and the Licensing & Marriage Coordinator.

Materials and Supplies include professional development (\$10,250), memberships, advertising related to public meetings, postage, telephone and valuable papers insurance.

Included under contract services is \$158,000 for the crossing guard contract which the City Clerk manages, as well as \$15,000 for AV support associated with broadcasting meetings from Council Chambers.

Revenues offset the wages for the Licensing & Marriage Coordinator and include Licensing Fees (\$48,500), Burial Permits (\$15,000) and net profits from Civil Marriages of \$21,000.

An annual \$20,000 contribution is made to reserves every year to smooth out the impact associated with the costs of the election every four years.

By-law Enforcement – Dept 2511

CITY OF OWEN SOUND
BYLAW
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
By Law Enforcement				
2 FTE		2024	2023	Variance
	Salaries and Benefits	209,947	178,215	31,732
ByLaw Officers	Materials and Supplies	7,480	9,480	(2,000)
Summer Student *new*	Contract Services	20,000	20,000	-
	Debt Payments	-	-	-
	Gross Costs	237,427	207,695	29,732
Contracts				
Prosecution	Grants	-	-	-
Encampment Clean	Other Revenue	(5,000)	(5,000)	-
	Revenue	(5,000)	(5,000)	-
	Net Cost	232,427	202,695	29,732
	Reserve Contribution	5,000	5,000	-
	Internal Cost Allocation	96,828	83,500	13,328
	Division Levy Requirement	334,255	291,195	43,060

Wages includes two full time by-law officers and the addition of a summer student new in 2024. Refer to report CR-23-112.

The reduction in materials and supplies reflects the removal of fuel expenses now that the by-law is using EV vehicles.

Contract services of \$20,000 is budgeted for court support as well as costs associated with encampment clean up when required. Historically contract costs associated with hot spots was allocated to this account.

Complimentary Parking and Enforcement – Dept 2512

CITY OF OWEN SOUND
 PARKING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Parking				
Contracts		2024	2023	Variance
	Salaries and Benefits	-	5,460	(5,460)
Parking Enforcement	Materials and Supplies	79,353	80,579	(1,226)
Snow Removal	Contract Services	53,200	51,950	1,250
	Debt Payments	21,463	84,574	(63,111)
	<u>Gross Costs</u>	<u>154,016</u>	<u>222,563</u>	<u>(68,547)</u>
	Grants (DIA Contribution)	(120,000)	(183,000)	63,000
	Other Revenue	(110,000)	(92,000)	(18,000)
	<u>Revenue</u>	<u>(230,000)</u>	<u>(275,000)</u>	<u>45,000</u>
	Net Cost	(75,984)	(52,437)	(23,547)
	Reserve Contribution	25,000	-	25,000
	Internal Cost Allocation	94,925	93,425	1,500
	Division Levy Requirement	43,941	40,988	2,953

There are no direct salary costs associated with parking. Only the allocation staff overhead included in the internal cost allocation line.

Materials and Supplies includes property taxes associated with the parking lots (\$46,000) and snow removal of \$26,000. Also, collection costs specific to parking tickets.

Contract services includes the cost for the parking enforcement contract.

The debt payment relates to the outstanding capital costs that were debentured when parking moved to a complimentary model. The maturity of debt related to previous capital improvements has been offset by a reduction in the contribution to parking from the River District.

New in 2024 is a contribution to a reserve to be allocated to future rehabilitation costs associated with the parking lots. The \$25,000 is included in the dedicated 1% increase allocated to aggregate capital spending.

Animal Control – Dept 2513

CITY OF OWEN SOUND
 ANIMAL CONTROL
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Animal Control				
		2024	2023	Variance
Contracts	Salaries and Benefits	3,352	-	3,352.15
Animal Control	Materials and Supplies	37,350	27,525	9,825.00
	Contract Services	80,000	80,000	-
	Debt Payments	-	-	-
	Gross Costs	120,702	107,525	13,177
	Grants	-	-	-
	Other Revenue	(45,500)	(45,500)	-
	Revenue	(45,500)	(45,500)	-
	Net Cost	75,202	62,025	13,177
	Reserve Contribution	-	-	-
	Internal Cost Allocation	25,000	-	25,000.00
	Division Levy Requirement	100,202	62,025	38,177

Salaries and wages reflects direct costs of facilities and public works staff related to maintenance of the animal shelter.

Materials and Supplies relate to the costs of the facility including insurance, hydro, heat and water as well as \$10,000 for annual maintenance.

The contract costs reflect the annual cost of the contract to provide animal control services and operate the facility.

Revenues include license fees as well as \$20,000 in donations. Any surplus in donations annually does not create a surplus but is recommended to be transferred to the animal control reserve.

New in 2024 is the allocation of staff overhead to more accurately reflect the true cost of the service.

Human Resources – Dept 2120

CITY OF OWEN SOUND
HUMAN RESOURCES
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Human Resources				
3 FTE		2024	2023	Variance
HR Manager, HR Strategic Manager	Salaries and Benefits	433,574	412,618	20,956
Payroll Administrator	Materials and Supplies	40,370	23,370	17,000
	Contract Services	101,000	101,000	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>574,944</u>	<u>536,988</u>	<u>37,956</u>
Contracts	Grants	-	-	-
HR Legal	Other Revenue	-	-	-
3rd Party Investigation	<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>
EAP				
	Net Cost	574,944	536,988	37,956
	Transfer from reserves	-	-	-
	Internal Cost Allocation	(91,550)	(156,150)	64,600
	Division Levy Requirement	483,394	380,838	102,556

Human Resources includes 3 full time staff, Manager of HR, Manager of HR Strategic Initiatives and the Payroll Administrator. The payroll administrator was moved into HR in 2023 while the Fire Administrator, formerly under HR was moved to fire. The net impact to direct salaries is nil; however, there is an impact to the allocation of staff overhead.

Materials and Supplies includes professional development of \$10,000 recommended per report CR-23-104, membership costs, the employer assistance program and appreciation functions.

Contract services includes legal and consulting fees associated with labour contract management, arbitration, harassment investigating and Human Resources legal.

WSIB, Health and Safety – Dept 2130

CITY OF OWEN SOUND
WSIB
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
WSIB - Health and Safety				
		2024	2023	Variance
<i>1 FTE</i>	Salaries and Benefits	103,930	96,733	7,197
Health and Safety	Materials and Supplies	21,925	21,925	-
Coordinator	Contract Services	10,000	10,000	-
	Debt Payments	-	-	-
Contracts	<i>Gross Costs</i>	135,855	128,658	7,197
Disability Coordinator	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	135,855	128,658	7,197
	Reserve Contribution	-	-	-
	Internal Cost Allocation	13,850	11,350	2,500
	Division Levy Requirement	149,705	140,008	9,697

Health and Safety tracks the total cost of WSIB premiums (budgeted to be \$900,000 in 2024) which is then allocated out to departments as part of benefit overhead.

There is a full-time health and safety coordinator.

Materials and Supplies includes corporate training costs associated with health and safety, schedule 2 invoices, and physician charges.

Consulting fees of \$10,000 are budgeted to assist with HR legal and disability management as required.

Information Technology – Dept 2230

CITY OF OWEN SOUND
INFORMATION TECHNOLOGY
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Information Technology			
4 FTE	2024	2023	Variance
IT Manager	481,475	449,881	31,594
Systems Specialist	540,021	468,420	71,601
Network Administrator	88,000	56,000	32,000
Enterprise Analyst	-	-	-
	<u>Gross Costs</u>	<u>974,301</u>	<u>135,195</u>
Contracts			
Network Support	-	-	-
	<u>Other Revenue</u>	<u>-</u>	<u>-</u>
	<u>Revenue</u>	<u>-</u>	<u>-</u>
	Net Cost	974,301	135,195
	85,000	85,000	-
	(648,766)	(536,890)	(111,876)
	545,730	522,411	23,319

IT department has 4 full time staff and new in 2024 is the recommended addition of a summer student to assist with special projects.

Materials and Supplies includes \$490,000 associated with software licensing costs which are then allocated out to departments based on their use. Other materials costs includes internet access, hardware repair and maintenance costs, professional development and memberships.

Under contract services is \$58,000 for fibre agreements with Rogers as well as \$30,000 for contract support associated with enhancing systems and applications. Refer to report CR-23-114.

Finance – Dept 2310

CITY OF OWEN SOUND
 ACCOUNTING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
ACCOUNTING, ACCOUNTS PAYABLE AND PAYROLL				
		2024	2023	Variance
4 FTE	Salaries and Benefits	388,021	391,438	(3,416)
Deputy Treasurer	Materials and Supplies	11,610	11,610	-
AP Coordinator	Contract Services	50,000	50,000	-
Financial Analyst	Debt Payments	-	-	-
Corp Services Administrator	Gross Costs	449,631	453,048	(3,416)
Payroll Coordinator				
Contracts				
	Grants	-	-	-
Financial Audit	Other Revenue	-	-	-
	Revenue	-	-	-
Net Cost		449,631	453,048	(3,416)
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(161,505)	(109,909)	(51,596)
	Division Levy Requirement	288,127	343,139	(55,012)

There are four full time staff under finance and accounting. The Deputy Treasurer, Accounts Payable Coordinator, Financial Analyst, and Corporate Services Facilitator. The payroll administrator was moved under HR to more accurately reflect reporting relationships while the CS Facilitator is newly charged to finance. In 2023, the Manager of Revenue and Deputy Treasurer Roles were merged as was the reporting relationships under finance. There remains one less manager in this Department.

Materials and Supplies includes professional development, memberships and telephone allowances.

The Contract Service reflects the tax funded portion of the annual audit fee. An additional \$30,000 is charged to water and wastewater for the audit.

Tax and Water Billing and Collection – Dept 2330

CITY OF OWEN SOUND
 TAXATION AND WATER BILLING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Revenue (Tax and Water Billing)				
2 FTE		2024	2023	Variance
	Salaries and Benefits	193,312 67%	195,670	(2,358)
	Materials and Supplies	54,856	56,406	(1,550)
Tax Collector	Contract Services	39,500	39,500	-
Water Billing Coord.	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>287,668</u>	<u>291,576</u>	<u>(3,908)</u>
Contracts				
	Grants	-	-	-
MTE Tax Specialists	Other Revenue	(104,000)	(104,000)	-
Tax Sale Support	<u>Revenue</u>	<u>(104,000)</u>	<u>(104,000)</u>	<u>-</u>
Water Meter Reading				
	<u>Net Cost</u>	<u>183,668</u>	<u>187,576</u>	<u>(3,908)</u>
	Reserve Contribution	(2,000)	(2,000)	-
	<u>Internal Cost Allocation</u>	<u>(127,862)</u>	<u>(137,590)</u>	<u>9,728</u>
	<u>Division Levy Requirement</u>	<u>53,806</u>	<u>47,986</u>	<u>5,820</u>

There is a full-time tax collector and a full-time water billing coordinator. Both report to the Deputy Treasurer since 2023.

Materials and supplies include the typical professional development, memberships and telephone charges. Additionally, this division has \$41,500 in postage specifically related to mailing tax and water bills and other related communications.

Contract services include \$10,000 associated with EDI bank payments, \$5,000 for support from MTE related generally to tax policy inquiries, and \$22,000 for a contract to read water meters.

Revenues include certificate fees and other billing charges associated with account changes and statement requests.

100% of costs related to water billing are charged to those rates, leaving a net levy burden associated with tax collection of \$54,000.

Service Owen Sound – Dept 2140

CITY OF OWEN SOUND
 SERVICE OWEN SOUND
 DRAFT 2024 OPERATING BUDGET

Salaries includes 1 full-time Service Owen Sound Representative plus an increase in hours for a part-time representative.

Materials and supplies is for training (\$1,500) and postage charges (\$2,000).

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Service Owen Sound</i>				
		2024	2023	Variance
1 FTE, 1 PTE	Salaries and Benefits	154,161	88,452	65,709
SOS representative	Materials and Supplies	3,500	2,250	1,250
	Contract Services	-	500	(500)
	Debt Payments	-	-	-
	Gross Costs	157,661	91,202	66,459
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	157,661	91,202	66,459
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(116,650)	(76,850)	(39,800)
	Division Levy Requirement	41,011	14,352	26,659

Corporate Services (GRAMP) – Dept 2320

CITY OF OWEN SOUND
PURCHASING, ASSET AND RISK MANAGEMENT
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Purchasing, Asset and Risk Management</i>				
		2024	2023	Variance
3 FTE	Salaries and Benefits	327,902	311,488	16,414
Mgr Corporate Services	Materials and Supplies	10,720	11,010	(290)
Purchasing Coordinator	Contract Services	-	-	-
Asset and Risk Admin	Debt Payments	-	-	-
	<i>Gross Costs</i>	338,622	322,498	16,124
Contracts	Grants	-	-	-
n/a	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	338,622	322,498	16,124
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(192,293)	(149,293)	(43,000)
	Division Levy Requirement	146,329	173,206	(26,876)

There are 3 full-time staff under GRAMP (Grants, Risk, Asset Management and Purchasing), including the Manager of Corporate Services, the Asset and Risk Management Coordinator, and the Purchasing Coordinator.

Materials and Supplies related to professional development and membership fees.

Geographic Information Systems – Dept 2360

CITY OF OWEN SOUND
 GEOGRAPHICAL INFO SYSTEM
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
GIS Services				
1 FTE		2024	2023	Variance
GIS Specialist	Salaries and Benefits	113,876	110,554	3,322
	Materials and Supplies	4,800	4,800	-
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>118,676</u>	<u>115,354</u>	<u>3,322</u>
Contracts	Grants	-	-	-
n/a	Other Revenue	-	-	-
	<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Cost	118,676	115,354	3,322
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(99,381)	(99,795)	414
	Division Levy Requirement	19,295	15,559	3,736

The GIS department is one full time staff person who reports to the Manager of Corporate Services.

Materials and Supplies captures professional development fees associated with attending the annual ESRI conference in partnership with Grey County.

2024 Staffing Changes

CR-23-112 Increased part time and student hours

The changes to staffing include:

Increasing part time hours at the Service Owen sound counter

Adding a new summer student to By-law Enforcement

Adding a new summer student to the IT Division

Increasing part time hours at the recreation facilities

IT Contract Services

CR-23-114 Service Level Change, IT Contract Services for Systems Enhancements

\$20,000 has been added to the budget to increase contract services resources under the IT division to meet the service review objectives as well as implement the recommendations under the Blackline IT needs assessment.

1. Customization of Water, Tax certificates and Tax bills to improve look and address barcode scanning issues and other problems.
2. Review the Bank Reconciliation process and assist in automation.
3. Review accounts payable process and automate process in Great Plains.
4. Work with Human Resources on the HRIS Need Assessment by providing guidance and subject matter expertise.

CITY OF OWEN SOUND
FACILITIES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2430 FACILITES MANAGER	14,903	13,360	(3,381)
2431 CITY HALL	278,540	243,487	69,612
2432 POLICE BUILDING	336,746	299,185	45,104
2435 GENERAL FACILITIES	221,521	210,838	34,285
	851,710	766,870	145,620

<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
WAGES	302,323	258,183	55,373
DEBT PAYMENTS	42,631	42,631	-
MATERIALS	359,660	325,280	22,760
LEGAL AND CONTRACT	153,250	184,930	(9,250)
			-
REVENUE AND USER FEES	(31,779)	(31,279)	(1,263)
Net Operating Budget	826,085	779,745	67,620
NET TRANSFERRED TO OTHER DEPT'S	(64,375)	(62,875)	38,000
TRANSFERRED TO RESERVES	90,000	50,000	40,000
TAX BURDEN	851,710	766,870	145,620

Corporate Facilities

CITY OF OWEN SOUND
 FACILITIES MANAGER
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Facilities Manager				
		2024	2023	Variance
1 FTE	Salaries and Benefits	105,218	102,175	3,043
Property and Project Coordinator	Materials and Supplies	4,060	4,060	-
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	109,278	106,235	3,043
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	109,278	106,235	3,043
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(94,375)	(92,875)	(1,500)
	Division Levy Requirement	14,903	13,360	1,543

Facilities Management – Dept 2400

In 2023, with the elimination of a manager and the reduction of an additional manager to a supervisory role the oversight of corporate facilities is now under the responsibility of the Manager of Corporate Services (GRAMP).

The facilities management division includes one full-time Property and Project Coordinator. This role is responsible for the operations of City Hall and the Owen Sound Police Service building, as well as various city buildings. The role is also responsible for all facility capital projects other than those at the Bayshore and Julie McArthur Regional Recreation Centre.

City Hall – Dept 2431

CITY OF OWEN SOUND
CITY HALL
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
City Hall Facility				
		2024	2023	Variance
	Salaries and Benefits	37,090	27,817	9,272
	Materials and Supplies	103,200	96,050	7,150
	Contract Services	83,250	79,620	3,630
	Debt Payments	-	-	-
	<i>Gross Costs</i>	223,540	203,487	20,052
Contracts				
Cleaning	Grants	-	-	-
Service Agreements	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	223,540	203,487	20,052
	Reserve Contribution	50,000	35,000	15,000
	Internal Cost Allocation	5,000	5,000	-
	Division Levy Requirement	278,540	243,487	35,052

There are no full-time staff allocated directly to City Hall. Salaries and benefits reflects the time-coded by facility maintenance staff to the building.

Materials and Supplies include the operating costs associated with City Hall, including insurance, hydro, gas and water as well as \$12,000 for maintenance.

The contract services include the cleaning contract as well as service agreements associated with the elevator, HVAC, floor mats, etc.

There is a \$50,000 transfer to reserves proposed for 2024. The increase of \$15,000 is part of the dedicated 1% allocated to aggregate capital spending.

Owen Sound Police Building – Dept 2432

CITY OF OWEN SOUND
POLICE STATION
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Police Building</i>				
		2022	2022	Variance
Salaries and Benefits		52,546	27,405	25,141
Materials and Supplies		184,200	161,470	22,730
Contract Services		70,000	105,310	(35,310)
Debt Payments		-	-	-
<i>Gross Costs</i>		306,746	294,185	12,561
<i>Contracts</i>	Grants	-	-	-
Cleaning	Other Revenue	-	-	-
Snow Removal	<i>Revenue</i>	-	-	-
Net Cost		306,746	294,185	12,561
Reserve Contribution		25,000	-	25,000
Internal Cost Allocation		5,000	5,000	-
Division Levy Requirement		336,746	299,185	37,561

The operations of the facility are budgeted and managed by City staff and do not fall under the purview of the Owen Sound Police Services Board.

There are no full-time staff allocated directly to the police facility, and wages reflect time coded by facility maintenance staff as well as public works new in 2024 to perform snow removal.

Materials and supplies are for the facility and include insurance, utilities and \$30,000 for maintenance.

The contract service line includes service agreements and the cleaning contract.

New in 2024 is an allocation of \$25,000 to the facility capital reserve. This increase is included in the overall 1% aggregate capital spending increase.

Corporate Facilities – Dept 2435

CITY OF OWEN SOUND
OTHER PROPERTIES
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Other Facilities				
		2024	2023	Variance
2 FTE	Salaries and Benefits	107,469	100,785	6,684
Building and Property	Materials and Supplies	68,200	63,700	4,500
Facility Labourer	Contract Services	-	-	-
	Debit Payments	42,631	42,631	-
	<i>Gross Costs</i>	218,300	207,117	11,184
Contracts	Grants	-	-	-
Service Contracts	Other Revenue	(31,779)	(31,279)	(500)
	<i>Revenue</i>	(31,779)	(31,279)	(500)
	Net Cost	186,521	175,838	10,684
	Reserve Contribution	15,000	15,000	-
	Internal Cost Allocation	20,000	20,000	-
	Division Levy Requirement	221,521	210,838	10,684

There are two full-time facility maintenance staff for all city facilities other than the Bayshore and Rec Centre.

Currently, these staff have capital projects in addition to the operating maintenance however, this is not going to be sustainable in future years.

The materials costs include operating costs for corporate facilities not elsewhere in the budget including the CP Station (Mudtown), Farmers' Market, McQuay Tannery, and Billy Bishop Museum as well as fuel and maintenance for a facilities truck.

There is a corporate maintenance budget of \$40,000 for discretionary maintenance of City facilities over and above that in individual budgets.

Corporately, the maintenance budget for all facilities is \$350,000, which represents 0.1% of the replacement cost of facilities.



Break

CITY OF OWEN SOUND
OPERATIONS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2400 DIRECTOR OF OPERATIONS	119,927	111,972	7,955
2401 TRANSIT	1,272,439	1,152,311	120,128
2402 AIRPORT	-	-	-
2410 MANAGERS	345,745	298,144	47,601
2411 LABOUR AND FLEET	2,482	25,358	(22,877)
2412 ROADS MAINTENANCE	1,101,050	1,078,261	22,789
2426 STORM AND DRAINAGE	435,625	385,625	50,000
2412 WINTER CONTROL	2,017,405	1,988,718	28,687
2413 TRAFFIC AND STREETLIGHTS	491,398	471,370	20,028
2416 WASTE MANAGEMENT	812,563	759,117	53,446
2417 SOLAR ENERGY	(115,212)	(116,212)	1,000
2440 ENGINEERING	150,353	118,800	31,553
2425 LANDFILL	208,279	195,533	12,746
2501 SOURCE WATER PROTECTION	27,083	10,000	17,083
	6,869,136	6,478,997	390,139
BUDGET BREAKDOWN	2024	2023	change
WAGES	3,502,665	3,350,660	152,005
DEBT PAYMENTS	168,627	168,627	-
MATERIALS	1,882,414	1,776,141	106,273
LEGAL AND CONTRACT	2,870,525	2,956,349	(85,824)
EXTERNAL TRANSFERS	308,050	290,967	17,083
GRANTS	(449,500)	(566,500)	117,000
REVENUE AND USER FEES	(1,249,200)	(1,028,210)	(220,990)
Net Operating Budget	7,033,581	6,948,034	85,547
NET TRANSFERRED FROM OTHER DEPT'S	(846,945)	(881,537)	34,592
TRANSFERRED TO RESERVES	682,500	412,500	270,000
TAX BURDEN	6,869,136	6,478,997	390,139

Public Works and Engineering

CITY OF OWEN SOUND
 OPERATIONS DIRECTOR
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Director of Operations				
1 FTE		2024	2023	Variance
Director	Salaries and Benefits	203,827	197,912	5,915
	Materials and Supplies	6,100	4,060	2,040
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	209,927	201,972	7,955
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	209,927	201,972	7,955
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(90,000)	(90,000)	-
	Division Levy Requirement	119,927	111,972	7,955

Director of Public Works and Engineering – Dept 2400

The Director division holds one full time staff person.

Materials and Supplies relate to professional development and membership fees.

Public Transit – Dept 2401

CITY OF OWEN SOUND
TRANSIT
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Transit		2024	2023	Variance
1 FTE, 1 PTE	Salaries and Benefits	202,467	112,965	89,502
Transit Terminal Op	Materials and Supplies	214,158	206,508	7,650
Transit Terminal Op	Contract Services	1,353,525	1,429,212	(75,687)
	Debt Payments	-	-	-
	Gross Costs	1,770,149	1,748,685	21,465
Contracts	Grants	(250,000)	(250,000)	-
First Student	Other Revenue	(401,700)	(315,700)	(86,000)
	Revenue	(651,700)	(565,700)	(86,000)
	Net Cost	1,118,449	1,182,985	(64,535)
	Reserve Contribution	-	(125,000)	125,000
	Internal Cost Allocation	153,989	94,326	59,663
	Division Levy Requirement	1,272,439	1,152,311	120,128

Salaries and wages reflect the direct costs associated with a full-time and a part-time terminal operator. Additionally, there is an increase in staff time associated with maintaining transit stops in the winter, offset by a reduced contract cost. The winter maintenance strategy and associated staffing changes were provided to Council in report OP-23-038.

Materials and Supplies relate to property taxes on the terminal lot, operating costs associated with the terminal and \$132,000 for fuel.

The contract services relate to the total operating cost of the buses. The overall reduction is due to moving snow maintenance of bus stops in-house (saving \$125,000) while the transit operating contract is increasing by \$50,000.

Revenues are estimated to increase as we continue to experience an upward trend in ridership. Budgeted revenues are closer to the total actual revenue earned in 2018 prior to any COVID impacts.

Provincial Gas Tax allocations are expected to remain stable.

CITY OF OWEN SOUND
PUBLIC WORKS
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Public Works Management and Facility				
		2024	2023	Variance
3 FTE	Salaries and Benefits	338,373	326,096	12,277
Roads Superintendent	Materials and Supplies	156,532	132,708	23,825
2 x Admin Assistant	Contract Services	24,000	24,000	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	518,905	482,804	36,101
Contracts	Grants	-	-	-
Cleaning	Other Revenue (bulk water)	(15,000)	(15,000)	-
	<i>Revenue</i>	(15,000)	(15,000)	-
	Net Cost	503,905	467,804	36,101
	Reserve Contribution	10,000	-	10,000
	Internal Cost Allocation	(169,690)	(169,660)	(30)
	Division Levy Requirement	344,215	298,144	46,071

Public Works Manager and Facility – Dept 2410

Salaries and wages include the costs for three full time staff: the Roads Superintendent and two administrative staff. The Water Distribution Administrator costs are recovered through water rates.

Materials and supplies include the operating costs associated with the public works facility including \$15,000 for maintenance.

New in 2024 is a contribution to a facility capital reserve of \$10,000. This amount is included in the dedicated 1% allocated to aggregate capital spending.

Sales of bulk water to third parties partly offset the total cost of water to the facility.

CITY OF OWEN SOUND
PWT LABOUR AND FLEET
DRAFT 2024 OPERATING BUDGET

Public Works Labour and Fleet – Dept 2411

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Public works labour and fleet - NOTE - Charged OUT				
		2024	2023	Variance
21 FTE	Salaries and Benefits	1,976,574	1,873,359	103,215
	Less Charged Out	(1,801,559)	(1,676,201)	(125,358)
10 Seasonal LEO	Materials and Supplies	582,466	558,201	24,266
	Less Charged Out	(1,090,000)	(1,040,000)	(50,000)
	Contract Services	-	-	-
	Debt Payments	-	-	-
	Gross Costs	(332,518)	(284,642)	(47,877)
Contracts	Grants	-	-	-
None	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	(332,518)	(284,642)	(47,877)
	Reserve Contribution	335,000	310,000	25,000
	Internal Cost Allocation	-	-	-
	Division Levy Requirement	2,482	25,358	(22,877)

Department 2411 is a unique accounting department, as the net tax levy burden is nil.

The department accumulates the total costs associated with public works labour and fleet. These amounts are then allocated to service areas as works direct labour and equipment usage charges.

The total labour-related costs associated with public works is just shy of \$2M. Once allocated, they appear mostly in road maintenance and winter control but also in any other division where Public Works labour codes their timesheets (i.e. under transit winter maintenance starting in 2024). There are 21 full-time operators and 10 seasonal operators. The 2 additional seasonal staff were approved earlier in 2023 through report OP-23-038

The total costs associated with the public works fleet are \$582,000 plus an annual reserve contribution of \$335,000. Similar to labour, through timesheets, equipment usage is charged to the service areas where it is used. Most often under road maintenance and winter control.

The increase in wage costs reflects the addition of two seasonal staff allocated to winter maintenance and is offset by savings in contract services as described in report OP-23-038.

The increase in fleet materials and supplies is due to fuel expenses.

The increase to the fleet maintenance reserve reflects the rising cost of heavy-duty trucks and equipment in the multi-year fleet replacement schedule.

Roads Maintenance – Dept 2412

CITY OF OWEN SOUND
PWT ROADS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Roads and Roadside Maintenance</i>			
Salaries and Benefits	744,089	722,531	21,558
Materials and Supplies	345,461	337,230	8,231
Contract Services	174,000	181,000	(7,000)
Debt Payments	-	-	-
<i>Gross Costs</i>	1,263,550	1,240,761	22,789
<i>Contracts</i>			
Maintenance			
Sidewalk Condition			
Reflectivity Survey			
Line painting			
Grants - County Contribution	(127,500)	(127,500)	-
Other Revenue	-	-	-
<i>Revenue</i>	(127,500)	(127,500)	-
Net Cost	1,136,050	1,113,261	22,789
Reserve Contribution	-	-	-
Internal Cost Allocation	(35,000)	(35,000)	-
Division Levy Requirement	1,101,050	1,078,261	22,789

The roads maintenance department includes the operating maintenance costs associated with bridges, roadside, drainage, asphalt surface, sidewalk, gravel and signage.

Salaries and benefits reflect the direct costs associated with public works labour allocated from the previous department 2411 by way of timesheets.

Materials and supplies include mostly the cost of aggregates associated with maintaining roads and sidewalks. These accounts do not include the asphalt resurfacing program which is funded through the capital plan. They also include the charged-out amounts for equipment usage as described in the previous slide.

Contract services are mostly related to line painting and sign/reflectivity /concrete biannual inspection.

There are currently no budgeted amounts for equipment or truck leases.

Winter Control – Dept 2412

CITY OF OWEN SOUND
PWT ROADS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Winter Control</i>			
Salaries and Benefits	924,693	897,123	27,569
Materials and Supplies	1,087,712	1,044,994	42,718
Contract Services	5,000	46,600	(41,600)
Debt Payments	-	-	-
<u>Gross Costs</u>	2,017,405	1,988,718	28,687
Grants	-	-	-
Other Revenue	-	-	-
<u>Revenue</u>	-	-	-
Net Cost	2,017,405	1,988,718	28,687
Reserve Contribution	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	2,017,405	1,988,718	28,687

Similar to road maintenance, the salaries and benefits include the direct costs associated with public works staff charging their time to winter control and reflect a “typical” year.

Included in the wages line is an estimated annual overtime expense of \$125,000, attributed almost entirely to winter control. This amount has not been exceeded since 2018.

Materials and Supplies include the cost of salt and sand at \$410,000 as well as the charged-out equipment time to capture the cost of equipment fuel, maintenance and future replacement costs.

The minimal \$5,000 contract cost is for anticipated equipment lease rentals associated with snow removal.

Waste Management – Dept 2416

CITY OF OWEN SOUND
SOLID WASTE MANAGEMENT
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Waste Management			
	2024	2023	Variance
Contracts			
Waste Management	Salaries and Benefits	86,902	2,238
Transfer Station	Materials and Supplies	307,788	42,436
Recycling Collection	Contract Services	955,037	30,463
Compost Site	Debt Payments	-	-
	Gross Costs	1,349,727	75,136
	Grants	(154,000)	122,000
	Other Revenue	(538,910)	(135,490)
	Revenue	(692,910)	(13,490)
	Net Cost	656,817	61,646
	Reserve Contribution	12,500	-
	Internal Cost Allocation	89,800	(8,200)
	Division Levy Requirement	759,117	53,446

The City undertook a waste management strategy in 2023.

This division captures the costs associated with waste collection, recycling, household hazardous waste, compost site and goods exchange day.

The direct wages costs are associated with part-time staff that operate household hazardous waste days and allocation of public works labour associated with maintenance of the compost site.

Materials and supplies capture waste tipping fees (\$285,000) and the charge-out equipment costs associated with maintenance of the compost site.

Contract services include waste collection (\$400,000), Recycling (\$60,000), household hazardous waste (\$115,000) and the compost site (\$50,000). Additionally, the contract cost savings associated with recycling have been earmarked for Source Separated Organics. Refer to report OP-23-047.

In 2024, Staff are recommending increasing the price of bag tags. The current estimated impact of the increase in fees is \$100,000 and partially offsets the increasing cost of waste collection.

New in 2024, the budget includes a full \$50,000 contribution to the compost site from Meaford and Georgian Bluffs.

Waste Management Contract

OP-23-047 – Budget Allocation to future SSO Program

The budget currently retains \$350,000 for funding to be allocated to the SSO program upon its implementation.

The savings are resulting from the transition to a producer pay model for recycling collection provincially.

Should the savings not be retained and earmarked, the City would experience the financial benefit now; however, upon entering an SSO contract (likely with payments commencing in 2025), the \$350,000 would be added back resulting in a 1% tax increase.

The current strategy aims to smooth budget increases over time. Any surplus in 2024 would be set aside to support the waste management program in the future.

Bag Tag User Fees – Proposed Increase

OP-23-048 Recommended increase to bag tag fees

THAT in consideration of Staff Report OP-23-048 respecting Proposed Garbage Bag Tag Price Increase, City Council:

- 1. Directs staff to provide notice of an amendment to the Fees and Charges By-law as required by the Notice By-law; and**
- 2. Directs staff to bring forward a by-law to amend the Fees and Charges By-law to increase the cost of garbage bag tags to \$3.25 from the current \$2.50, effective January 1, 2024.**

Solar Revenues – Dept 2417

CITY OF OWEN SOUND
ENERGY REVENUES
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Solar Revenue				
		2024	2023	Variance
Contracts	Salaries and Benefits	-	-	-
Hydro One	Materials and Supplies	5,150	5,150	- D.29
Grasshopper	Contract Services	-	-	-
	Debt Payments	20,811	20,811	-
	<u>Gross Costs</u>	<u>25,961</u>	<u>25,961</u>	-
	Grants	-	-	-
	Other Revenue	(145,250)	(145,750)	500
	<u>Revenue</u>	<u>(145,250)</u>	<u>(145,750)</u>	500
	Net Cost	(119,289)	(119,789)	500
	Reserve Contribution	-	-	-
	Internal Cost Allocation	4,078	3,578	500
	<u>Division Levy Requirement</u>	<u>(115,212)</u>	<u>(116,212)</u>	1,000

Department 2417 is a revenue centre and accumulates revenues associated with solar contracts.

The most significant stream relates to a partnership contract where leased lands are provided to a third-party operator. These leases generate revenue of \$125,000.

The remaining revenue relates to City owned solar equipment and is currently used to pay off the debt associated with installing the assets. Once this debt matures in 2025 and 2028 the City will net revenues around \$20,000.

The land lease model is the way to go.

CITY OF OWEN SOUND
 CLOSED LANDFILL AND GARBAGE DISP
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Landfill				
		2024	2023	Variance
Contracts	Salaries and Benefits	32,487	9,812	22,675
Leachate hauling	Materials and Supplies	5,642	5,571	70
Snow Removal	Contract Services	173,000	183,000	(10,000)
Monitoring	Debt Payments	-	-	-
	<i>Gross Costs</i>	211,129	198,383	12,746
	Grants	-	-	-
	Other Revenue	(2,850)	(2,850)	-
	<i>Revenue</i>	(2,850)	(2,850)	-
	Net Cost	208,279	195,533	12,746
	Reserve Contribution	-	-	-
	Internal Cost Allocation	-	-	-
	Division Levy Requirement	208,279	195,533	12,746

Post Closure Landfill Costs – Dept 2425

The increase in salaries and benefits reflects bringing snow removal in house to be performed by staff at public works. The increase in staff costs is partially offset by a reduction in contract services. As described in report OP-23-038, this strategy was cost neutral city wide.

Contract services also includes the costs associated with leachate hauling (\$150,000) and landfill testing and consulting fees (\$22,500).

The other revenue is related to a lease of farmland.

CITY OF OWEN SOUND
 STORM WATER MANAGEMENT
 DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Stormwater Management</i>			
	2024	2023	Variance
Salaries and Benefits	-	-	-
Materials and Supplies	20,000	20,000	-
Contract Services	-	-	-
Debt Payments	-	-	-
<i>Gross Costs</i>	20,000	20,000	-
<i>Contracts</i>			
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	20,000	20,000	-
Reserve Contribution	325,000	275,000	50,000
Internal Cost Allocation	90,625	90,625	-
Division Levy Requirement	435,625	385,625	50,000

Storm Water Management – Dept 2426

The stormwater management department was created in 2017 to begin to transparently show the costs of stormwater management should the City decide to move to a stormwater rate as a new source of revenue.

Currently the costs associated with drainage continue to be coded to roads maintenance.

Currently the only costs allocated to this department are staff overhead, insurance costs (\$20,000) and a capital contribution to a storm water reserve. The increase in this capital contribution is included in the dedicated 1% allocated to aggregate capital spending.

Grey Sauble Conservation Levy

CR-23-110 Grey Sauble Conservation Authority Levy

THAT in consideration of Staff Report CR-23-110 respecting the Grey Sauble Conservation Authority Levy, City Council:

- 1. Directs staff to develop a policy regarding the funding sources for the Grey Sauble Conservation Authority; and**
- 2. In the absence of a policy, fund the 2024 levy increase by the municipal tax levy.**

CITY OF OWEN SOUND
ENGINEERING
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Engineering				
		2024	2023	Variance
7 FTE	Salaries and Benefits	798,716 92%	806,292	(7,576)
Engineering Mgr	Materials and Supplies	12,328	12,328	-
4 x Technicians	Contract Services	52,500	49,500	3,000
1 Assistant	Debt Payments	-	-	-
Env Services Supervisor	<u>Gross Costs</u>	863,544	868,120	(4,576)
Contracts	Grants	(40,000)	(35,000)	(5,000)
Bridge Inspections	Other Revenue	(10,000)	(10,000)	-
Road Condition	<u>Revenue</u>	(50,000)	(45,000)	(5,000)
	Net Cost	813,544	823,120	(9,576)
	Reserve Contribution	-	(60,000)	60,000
	Internal Cost Allocation	(663,191)	(644,320)	(18,871)
	Division Levy Requirement	150,353	118,800	31,553

Engineering Services – Dept 2440

The Engineering Department includes seven full-time employees, Manager of Engineering Services, a Development Engineering Technologist, 3 Engineering Technicians, an Engineering Assistant, and the Environmental Services Supervisor.

The net change in earnings reflects a new staff hire entering the pay grid a lower rate than the senior retired staff.

In 2023, there was a one-time reserve transfer anticipated to offset overlap associated with the retirement. With no staffing overlaps in 2024, there are no further recommended transfers to come from reserves.

Traffic and Streetlights – Dept 2413

CITY OF OWEN SOUND
STREETLIGHTS AND TRAFFIC CONTROL
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Traffic and Streetlights</i>				
		2024	2023	Variance
	Salaries and Benefits	360	371	(11)
	Materials and Supplies	183,140	178,102	5,038
	Contract Services	90,000	75,000	15,000
	Debt Payments	147,816	147,816	-
	<i>Gross Costs</i>	421,316	401,288	20,028
<i>Contracts</i>				
Traffic Signal Maint	Grants	-	-	-
Streetlight Maint	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	421,316	401,288	20,028
	Reserve Contribution	-	-	-
	Internal Cost Allocation	70,082	70,082	-
	Division Levy Requirement	491,398	471,370	20,028

The City maintains 23 signalized intersections, 4 pedestrian cross walks, and approximately 2,300 streetlights.

Traffic and Streetlights as a department does not have a dedicated employee however, there is an allocation of wages from Engineering to reflect the time associated with managing traffic and streetlight contracts.

The \$15,000 increase in the contract services reflects the anticipated increase for the traffic signal maintenance contract. The existing signal maintenance contract expires in February 2024. The City is currently aiming to negotiate a one-year extension with the existing contract provider.

The streetlight maintenance contract will be due for renewal in 2025.

CITY OF OWEN SOUND
 SOURCE WATER PROTECTION
 DRAFT 2024 OPERATING BUDGET

Source Water Protection (GSCA levy) – Dept 2501

Department 2501 holds the Grey Sauble Conservation Authority Levy as well as fees for service that are paid to the Grey Sauble Conservation Authority.

New in 2024 is a recommendation that the increase in the GSCA levy be paid for by the Municipal levy whereas historically it has been fully funded by water rates.

Report CR-23-110 describes this proposed change.

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Sourcewater Protection			
	2024	2023	Variance
Salaries and Benefits	-	-	-
Materials and Supplies	3,500	3,500	-
Contract Services	6,500	6,500	-
External Transfer	304,808	290,967	13,841
Debt Payments	-	-	-
<i>Gross Costs</i>	314,808	300,967	13,841
Contracts			
Grants	-	-	-
Other Revenue	-	-	-
GSCA Levy <i>Revenue</i>	-	-	-
Net Cost	314,808	300,967	13,841
Reserve Contribution	-	-	-
Internal Cost Allocation	(290,967)	(290,967)	-
Division Levy Requirement	23,841	10,000	13,841

CITY OF OWEN SOUND
COMMUNITY SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2500 DIRECTOR OF COMMUNITY SERVICES	56,031	56,561	(530)
2510 BUILDING INSPECTION	177,725	7,566	170,159
2520 PLANNING	342,675	296,443	46,232
2514 PARKS AND GREENSPACES	1,755,322	1,657,490	97,832
2415 CEMETERY AND PLAYSPACES GENERA	357,532	346,448	11,084
2532 PROGRAMS	(16,041)	1,541	(17,582)
2533 FACILITY BOOKING	(970,456)	(862,806)	(107,650)
2433 BAYSHORE	1,093,981	979,530	114,450
2436 REGIONAL RECREATION CENTRE	1,059,203	1,001,922	57,280
6000 DIA	118,969	119,945	(976)
2540 TOURISM	204,103	180,532	23,572
2541 SPECIAL EVENTS GENERAL	207,359	167,443	39,916
	4,386,402	3,952,614	433,788

<u>BUDGET BREAKDOWN</u>	<u>2024</u>		<u>change</u>
WAGES	3,982,661	3,931,965	50,696
DEBT PAYMENTS	51,575	51,575	-
MATERIALS	1,724,170	1,530,674	193,496
LEGAL AND CONTRACT	748,750	617,900	130,850
EXTERNAL TRANSFER	40,000	40,000	-
GRANTS	(55,000)	28,000	(83,000)
REVENUE AND USER FEES	(2,928,079)	(2,673,665)	(254,414)
Net Operating Budget	3,564,077	3,526,449	37,628
NET TRANSFERRED TO OTHER DEPTS	387,325	323,685	63,640
TRANSFERRED TO RESERVES	435,000	102,479	332,521
			-
TAX BURDEN	4,386,402	3,952,614	433,789

Community Services

CITY OF OWEN SOUND
 COMMUNITY SERVICES DIRECTOR
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Director of Community Services</i>				
2 FTE		2024	2023	Variance
Director	Salaries and Benefits	284,131	279,261	4,870
	Materials and Supplies	6,400	3,400	3,000
Admin Assistant	Contract Services	1,500	1,500	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	292,031	284,161	7,870
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	292,031	284,161	7,870
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(236,000)	(227,600)	(8,400)
	Division Levy Requirement	56,031	56,561	(530)

Director of Community Services – Dept 2500

The Director of Community Services includes two full-time employees, the Director and the Community Services Administrative Assistant.

Materials and Contract services relate to professional development, memberships and professional coaching services.

Building Inspection – Dept 2510

CITY OF OWEN SOUND
BUILDING
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET		2023 BUDGET	VARIANCE
<i>Building Inspection</i>					
		2024		2023	Variance
<i>4 FTE</i>	Salaries and Benefits	462,260	92%	430,020	32,240
CBO	Materials and Supplies	39,086		24,586	14,500
Deputy CBO	Contract Services	1,500		1,550	(50)
0.5 Building Inspector	Debt Payments	-		-	-
0.5 STR licensing coordinator	<i>Gross Costs</i>	502,846		456,156	46,690
Development Coordinator					
<i>Contracts</i>	Grants	-		-	-
none	Other Revenue	(485,000)		(470,000)	(15,000)
	<i>Revenue</i>	(485,000)		(470,000)	(15,000)
	Net Cost	17,846		(13,844)	31,690
	Reserve Contribution	12,500		(175,000)	187,500
	Internal Cost Allocation	147,379		196,410	(49,031)
	Division Levy Requirement	177,725		7,566	170,159

The Building Inspection and Control Division includes four full-time employees, the Chief Building Official, Deputy Chief Building Official, a hybrid position that is 50% plans examiner and 50% STR licensing coordinator, as well as a Development Coordinator. The increase in wages reflects cost of living increases as well as increases as staff move through their grid.

Materials and Supplies includes Training and Membership costs, office supplies, telephone charges as well as \$25,000 allocated from the general insurance liability premium.

Revenue includes \$400,000 in anticipated permit revenue (a decline of \$50,000 from 2023) as well as an additional \$65,000 in estimated revenue from STR licensing which offsets the related salary of the coordinator.

The significant impact to the total levy burden of this division is the elimination of a transfer of reserve funds. The reserve of surplus permit revenues is anticipated to be drawn to nil in 2023 to fund current year operations.

CITY OF OWEN SOUND
 PLANNING AND HERITAGE
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Planning</i>				
		2024	2023	Variance
<i>3 FTE</i>	Salaries and Benefits	354,923	328,545	26,378
Manager of Planning & Heritage	Materials and Supplies	17,440	15,190	2,250
Sr. Planner	Contract Services	21,500	21,500	-
Jr. Planner	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>393,863</u>	<u>365,235</u>	<u>28,628</u>
<i>Contracts</i>	Grants	60,000	80,000	(20,000)
none	Other Revenue	(215,000)	(235,000)	20,000
	<u>Revenue</u>	<u>(155,000)</u>	<u>(155,000)</u>	<u>-</u>
	Net Cost	238,863	210,235	28,628
	Reserve Contribution	-	-	-
	Internal Cost Allocation	103,812	86,208	17,604
	<u>Division Levy Requirement</u>	<u>342,675</u>	<u>296,443</u>	<u>46,232</u>

Planning and Heritage – Dept 2520

The planning department includes three full time staff, Manager of Planning and Heritage, Senior Planner and Junior Planner.

Materials and Supplies includes training and membership costs, and costs associated with advertising public notices.

Contract services includes legal fees and consulting fees that support staff.

Included under planning and heritage are the costs associated with the City’s CIP grant program. In 2024, there is a reduction in CIP support from Grey County, as such staff have recommended an equal reduction to the overall CIP grant envelope.

CIP Grant

CS-23-121 – Reduce CIP Improvement Grant Funding

The current budget reduces the envelope for CIP façade, Accessibility, Start Up, Landscaping and Vacant Building conversion and expansion from \$80,000 to \$60,000.

This reflects an equal reduction in funding from Grey County.

Since 2018 the County has contributed \$20,000 to lower tier CIP programs. 2023 was the final year of that five-year commitment.

Parks and Greenspaces – Dept 2414

CITY OF OWEN SOUND
PWT PARKS AND GREENSPACES AND
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Parks and Greenspaces</i>				
		2024	2023	Variance
9 FTE	Salaries and Benefits	1,267,539	1,307,366	(39,827)
12 SEASONAL	Materials and Supplies	520,788	464,980	55,807
4 STUDENT	Contract Services	254,200	212,600	41,600
Parks Manager	Debt Payments	42,557	42,557	-
Parks Supervisor	Gross Costs	2,085,084	2,027,503	57,581
Parks & Cem Admin	Grants	-	-	-
6 x Parks Labour	Other Revenue	(463,500)	(463,500)	-
	Revenue	(463,500)	(463,500)	-
Contracts	Net Cost	1,621,584	1,564,003	57,581
Camp Security	Reserve Contribution	215,000	180,000	35,000
	Internal Cost Allocation	(81,262)	(86,513)	5,251
	Division Levy Requirement	1,755,322	1,657,490	97,832

Parks and Greenspaces includes 9 FTE, 12 seasonal and 4 summer student positions. As per report OP-23-038, an additional FTE was added in 2024 along with the reduction of seasonal and summer student roles. The net impact of adding the staff combined with savings from snow removal contracts is nil.

In 2024 there is a proposed increase to seasonal pay rates ahead of CUPE negotiations to move to a living wage as described in report CR-23-107.

Materials and Supplies include everything from parks facility operating costs (\$136,000) to plant and aggregate materials associated with public spaces (\$78,000), playground maintenance (\$20,000), sports field maintenance (\$30,000) and the maintenance of the parks fleet assets (\$135,000)

Contract Services include security for the campground, phragmites maintenance, an annual amount of \$100,000 for arboriculture, including EAB remediation, and management of the boat launches. There are two seasonal vehicle leases under parks operations.

The revenues allocated to this division include the leases associated with the Harrison Park Inn, Putt n Paddle and other park rentals, as well as net campground revenues of \$370,000.

The reserve contribution is increased in 2024 for fleet replacement as well as \$10,000 for future shoreline work. All reserve increases are included in the dedicated 1% allocated to aggregate capital spending.

Living Wage

CR-23-107 – Living Wage

Recommendation:

THAT in consideration of Staff Report CR-23-107 respecting Living Wage, City Council directs staff to set a minimum wage for part-time and seasonal staff, not including students and Household Hazardous Waste, at \$20.00 per hour effective January 1, 2024

The financial impact is \$24,481, budgeted for 15 seasonal parks employees working 1,040 hours, plus 500 hours for part-time facilities labourers and 500 hours for part-time facilities housekeeping and maintenance. This is the increase for adopting the hourly average of \$20.00, which would result in an increase of \$1.46/hr, \$1.73/hr, and \$1.68/hr for the positions mentioned above.

Alternatively, should Council consider adopting the Grey Bruce living wage in 2023 of \$22.75, the financial impact is \$70,131. If Council considered adopting the 2023 provincial average living wage of \$21.00, the financial impact would be \$41,081.

Cemetery and Burial Services – Dept 2515

CITY OF OWEN SOUND
 PWT CEMETERY
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Cemetery</i>				
		2024	2023	Variance
<i>2 FTE</i>	Salaries and Benefits	234,689	232,262	2,427
<i>2 Seasonal</i>	Materials and Supplies	72,061	64,538	7,523
	Contract Services	9,500	9,500	-
	Debt Payments	9,018	9,018	-
	<i>Gross Costs</i>	325,268	315,318	9,950
	Grants	-	-	-
	Other Revenue	(190,000)	(190,000)	-
	<i>Revenue</i>	(190,000)	(190,000)	-
<i>Contracts</i>	Net Cost	135,268	125,318	9,950
	Reserve Contribution	55,000	55,000	-
	Internal Cost Allocation	167,264	166,130	1,134
	Division Levy Requirement	357,532	346,448	11,084

There are two full time and two seasonal staff with direct costs allocated to cemetery and burial services.

Materials and supplies relates to the operating costs of cemetery facilities as well as grounds maintenance.

Cemetery revenues include annual land sales as well as interest earned on the care and maintenance trust fund.

CITY OF OWEN SOUND
RIVER DISTRICT
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>River District</i>				
		2024	2023	Variance
<i>Parks Staff</i>	Salaries and Benefits	157,253	108,547	48,706
<i>Community Development Coordinator</i>	Materials and Supplies	108,700	108,700	-
	Contract Services	3,500	3,500	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	269,453	220,747	48,706
	Grants	-	-	-
	DIA Levy	(253,106)	(253,106)	-
	Other Revenue	(22,000)	(20,000)	(2,000)
	<i>Revenue</i>	(275,106)	(273,106)	(2,000)
	Net Cost	(5,653)	(52,360)	46,706
	To Reserves	4,622	(10,696)	15,318
	Internal Cost Allocation	120,000	183,000	(63,000)
	Division Levy Requireme	118,969	119,945	(976)
<p>Note: Adjusted equipment charge out to historical actuals. Overall impact to the bottom line is zero as there will be an offset in other departments where the chargeout has decreased.</p>				

River District – Dept 6000

Department 6000 reflects the consolidated operations of the River District Board of Management as well as City investments and maintenance costs within the River District.

The increase in wages reflects the Community Development Coordinator’s full salary as well as the allocation of parks staff time. 100% of the Coordinator’s salary is paid for by the River District Levy in 2024.

Materials and supplies reflects materials costs associated with plant materials and River District administration.

The internal cost allocation is reduced to reflect the maturity of parking related debt as described earlier in department 2512.

The net burden of the River District after applying the River District levy is \$119,000

Bayshore Community Centre – Dept 2433

CITY OF OWEN SOUND
BAYSHORE
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Bayshore</i>				
		2024	2023	Variance
<i>5 FTE</i>	Salaries and Benefits	620,031	54% 588,480	31,550
Facility Supervisor	Materials and Supplies	396,850	340,850	56,000
4 x Facility Attendant	Contract Services	121,500	111,250	10,250
	Debit Payments	-	-	-
	<i>Gross Costs</i>	1,138,381	1,040,580	97,800
<i>Contracts</i>				
	Grants	-	-	-
Snow Removal	Other Revenue	(34,400)	(26,050)	(8,350)
Equipment Service	<i>Revenue</i>	(34,400)	(26,050)	(8,350)
	Net Cost	1,103,981	1,014,530	89,450
	Reserve Contribution	37,500	12,500	25,000
	Internal Cost Allocation	(47,500)	(47,500)	-
	Division Levy Requirement	1,093,981	979,530	114,450

Wages are for five full-time staff including the Manager of Arena Operations, and four full-time facility staff. Also included in wages is \$75,000 for part-time staff plus related overhead. The increase of \$15,000 for part-time hours is discussed in report CR-23-112.

Materials and Supplies include the facility operating costs. Insurance and Utilities totals \$300,000. There is \$23,000 budgeted for annual facility maintenance and non-capital equipment. Additionally, there is \$29,000 budgeted for facility equipment maintenance.

Contract Services include amounts for service agreement, HVAC, elevator and mats, and \$60,000 for snow removal in the parking lots.

New in 2024 is an increase to the facility capital reserve which is included in the dedicated 1% aggregate capital increase.

The revenue coded directly to this department relates to selling preferred parking permits for Attack games.

Julie McArthur Regional Recreation Centre – Dept 2436

CITY OF OWEN SOUND
REGIONAL REC CENTRE
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Julie McArthur Regional Recreation Centre				
		2024	2023	Variance
3 FTE, 5 PT	Salaries and Benefits	420,503	366,722	53,780
Facility Attendants	Materials and Supplies	459,200	428,200	31,000
	Contract Services	59,500	87,000	(27,500)
	Debt Payments	-	-	-
	Gross Costs	939,203	881,922	57,280
Contracts	Grants	-	-	-
Snow Removal	Other Revenue	-	-	-
Equipment Service	Revenue	-	-	-
	Net Cost	939,203	881,922	57,280
	Reserve Contribution	62,500	62,500	-
	Internal Cost Allocation	57,500	57,500	-
	Division Levy Requirement	1,059,203	1,001,922	57,280

Wage lines include 3 full-time Facility Attendants plus \$70,000 for part-time staff hours. The increase of \$15,000 in part-time hours is discussed in report OP-23-038.

Also added to wages is an allocation to parks labour to cover the cost of sidewalk snow removal in 2024 which is offset by a reduction in contract services to reflect that sidewalk snow removal is moving in house.

Materials and Supplies includes net building operating costs. Insurance and Utilities totals \$405,000 after applying contributions from our partner the YMCA.

There is \$32,000 budgeted for maintenance and non-capital equipment

Contract services includes service agreements for HVAC, elevator, equipment and mats as well as \$30,000 remaining for snow removal of the lots only (sidewalks were removed in 2024).

Facility Booking – Dept 2533

CITY OF OWEN SOUND
 FACILITY BOOKING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Facility Booking Revenue				
		2024	2023	Variance
1 FTE	Salaries and Benefits	85,899	83,149	2,750
Facility Booking	Materials and Supplies	5,460	5,460	-
Coordinator	Contract Services	-	-	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>91,359</u>	<u>88,609</u>	<u>2,750</u>
	Grants	-	-	-
	Bayshore Revenue	(326,200)	(300,990)	(25,210)
	Attack Revenue	(101,229)	(96,150)	(5,079)
	RRC Revenue	(700,000)	(614,975)	(85,025)
	Sportsfield Revenue	(82,000)	(73,000)	(9,000)
	Other Revenue	-	-	-
	<u>Revenue</u>	<u>(1,209,429)</u>	<u>(1,085,115)</u>	<u>(124,314)</u>
Contracts	Net Cost	(1,118,070)	(996,506)	(121,564)
	Reserve Contribution	50,000	50,000	-
	Internal Cost Allocation	97,614	83,700	13,914
	<u>Division Levy Requirement</u>	<u>(970,456)</u>	<u>(862,806)</u>	<u>(107,650)</u>

Facility Booking department includes one full time Facilities Booking Coordinator.

Materials and Supplies captures budget allocation for professional development as well as the City’s share of security and property tax associated with the Attack operating agreement.

Overall, the City generates \$1.2 Million in facility usage and is increasing by approximately \$120,000 in 2024.

The costs associated with operating the facilities appear under Bayshore and JMRRC departments just preceding this slide and sports field operating costs appears under parks.

There is a \$50,000 contribution to reserves which represents 4% of gross facility booking revenues. In fact, the capital contribution associated with booking revenues should increase to 40% - 60% to accurately reflect the cost of providing recreation services.

Net Cost of Recreation Facilities

Bayshore Community Centre

- Total Operating Cost \$1,093,981
- Total Revenues (\$427,499)
- Net Cost \$666,482

Regional Recreation Centre

- Total Operating Cost \$1,059,203
- Total Revenues (\$700,000)
- Net Cost \$359,203

Sports fields

- Total Operating Cost \$200,427
- Total Revenues (\$82,000)
- Net Cost \$118,427

Budgeted Non-Resident Fee Revenue (\$80,000)

Net Tax Burden

Recreation Facilities \$1,064,112

Recreation Programming – Dept 2532

CITY OF OWEN SOUND
PROGRAMS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Programs</i>			
	2024	2023	Variance
Salaries and Benefits	2,741	2,741	-
Materials and Supplies	11,450	10,450	1,000
Contract Services	113,050	70,300	42,750
Debt Payments	-	-	-
<i>Gross Costs</i>	127,241	83,491	43,750
Grants	-	-	-
Other Revenue	(195,800)	(135,300)	(60,500)
<i>Revenue</i>	(195,800)	(135,300)	(60,500)
<i>Contracts</i>			
YMCA			
Net Cost	(68,559)	(51,809)	(16,750)
Reserve Contribution	-	-	-
Internal Cost Allocation	52,518	53,350	(832)
Division Levy Requirement	(16,041)	1,541	(17,582)

There is no direct staff cost under recreation programming. Program support including staff oversight and software is allocated under the internal cost allocation.

Materials and Supplies include the facility operating costs associated with the pool at Harrison Park.

Contract services include amounts paid to third parties to provide programming, the majority of which is paid to the YMCA to operate the pool.

The increase in revenues reflects the success of summer camps and captures new revenue streams associated with lacrosse camps and multi-sport camps. The revenue line also includes the \$80,000 budgeted for non-resident fee revenue collected from youth sport registrants.

Tourism – Dept 2540

CITY OF OWEN SOUND
 TOURISM MANAGER
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Tourism				
		2024	2023	Variance
1 FTE	Salaries and Benefits	125,688	118,632	7,057
Tourism Coordinator	Materials and Supplies	77,665	71,650	6,015
3 Students	Contract Services	-	-	-
	Debt Payments	-	-	-
	Gross Costs	203,353	190,282	13,072
Contracts	Grants	(35,000)	-	(35,000)
	Other Revenue	(11,250)	(9,750)	(1,500)
	Revenue	(46,250)	(9,750)	(36,500)
	Net Cost	157,103	180,532	(23,428)
	Reserve Contribution	-	-	-
	Internal Cost Allocation	47,000	-	47,000
	Division Levy Requirement	204,103	180,532	23,572

The City’s tourism division includes a full-time Tourism & Marketing Coordinator as well as students employed during the summer months.

New in 2024 is the allocation of staff overhead, reflecting that the Director and Chief Curator of the Art Gallery is providing oversight of Tourism.

Materials and supplies reflect the operating costs associated with the CN Rail Station (Tourism and Marine Waterfront and Heritage Centre) and amounts for Tourism-related advertising and promotional expenses of \$30,500. This has increased by \$5,000 as described in report CS-23-127.

New in 2024 is the application of \$35,000 in Municipal Accommodation Tax (MAT) revenues anticipated to be earned during the inaugural year of the program. Once a full year has elapsed, a more fulsome and accurate budget will be determined for these revenues.

Marketing and Promotion App

CS-23-127 – Tourism Advertising and Promotion

The budget includes the addition of \$5,000 to tourism marketing and promotion

- In 2024, Tourism will be implementing a groundbreaking app called STQRY which is a storytelling platform that helps visitors explore further, engage deeper, and discover more through a range of custom location-based tours, virtual tours, mobile and web apps, audio guides, games, and online collections.
- To launch the app, we will design a marketing campaign that includes social media, traditional print, and signage.

Events – Dept 2541

CITY OF OWEN SOUND
SPECIAL EVENTS
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Special Events</i>				
		2024	2023	Variance
<i>1 FTE</i> Events and Activation Coordinator	Salaries and Benefits	94,899	88,483	6,416
	Materials and Supplies	70,160	54,710	15,450
	Contract Services	152,700	88,900	63,800
	Debt Payments	-	-	-
	<i>Gross Costs</i>	317,759	232,093	85,666
<i>Contracts</i>	Grants	(40,000)	(12,000)	(28,000)
	Other Revenue	(119,900)	(55,150)	(64,750)
	<i>Revenue</i>	(159,900)	(67,150)	(92,750)
	Net Cost	157,859	164,943	(7,084)
	Reserve Contribution	2,500	2,500	-
	Internal Cost Allocation	47,000	-	47,000
	Division Levy Requirement	207,359	167,443	39,916

The events division includes one full-time Events & Activation Coordinator.

Materials and Supplies and Contract Services include the costs of providing events.

The net budgeted costs for City events are as follows:

Cultural Awards	\$2,500
Music at the Market	\$26,500* under review
Home and Cottage Expo	(\$8,350)
Canada Day (Waterfront Festival)	\$21,500
Harbour Nights	\$10,550
New Years Eve	\$2,800
Outdoor Movie Series	\$7,700

New in 2024 is the allocation of internal staff time to reflect that the Director and Chief Curator of the Gallery now provides the oversight of Events. There is an offsetting credit to the Gallery budget

CITY OF OWEN SOUND
TOM THOMSON ART GALLERY
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
7501	GALLERY GENERAL	472,273	431,685	40,588
7510	GIFT SHOP	(3,650)	(9,650)	6,000
7520	MOVIES	(36,350)	(24,150)	(12,200)
7522	SPECIAL EVENTS	(79,500)	(65,000)	(14,500)
7525	ENDOWMENT FUNDS	(8,000)	(8,000)	-
7530	MEMBERSHIP	(7,500)	(9,500)	2,000
7533	COMMUNITY OUTREACH	400	400	-
7540	EXHIBITIONS	47,700	59,000	(11,300)
7550	COLLECTION MANAGEMENT	20,250	20,250	-
7560	EDUCATION	(3,200)	(3,200)	-
7562	STUDIO	(5,500)	(5,500)	-
7571	ONTARIO SEED	6,000	6,000	-
7585	BUILDING	84,500	82,000	2,500
		487,423	474,335	13,088

<i>6 FTE</i>	<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
	WAGES	634,479	587,785	46,694
	DEBT PAYMENTS	50,000	50,000	-
	MATERIALS	174,250	182,950	(8,700)
	LEGAL AND CONTRACT	26,900	26,700	200
	GRANTS	(139,106)	(193,106)	54,000
	REVENUE AND USER FEES	(200,500)	(174,500)	(26,000)
	Net Operating Budget	546,023	479,829	66,194
	NET TRANSFERRED TO OTHER DEPT'S	(43,600)	(5,495)	(38,105)
	MAT REVENUE	(15,000)	-	-
	TAX BURDEN	487,423	474,335	28,088

Tom Thomson Art Gallery – Dept 4000

There are six full-time staff at the Art Gallery including Director and Chief Curator, Assistant Curator, Curator of Collections, Curator of Public Projects and Education, Visitor Services/Membership Coordinator, and the Operations Coordinator.

The budget is broken down here by cost type and service area.

The \$50,000 debt payment relates to the reduction of the deficit incurred in 2015. This deficit will be paid off in three years at the current repayment rate.

New in 2024 is the allocation of the Director's salary out of the Gallery into Tourism and Events to reflect the oversight that she is providing.

New in 2024 is the allocation of \$15,000 in MAT revenue. The total MAT revenue recognized in the 2024 budget is \$50,000.

North Grey
Union Public
Library – Dept
5000

CITY OF OWEN SOUND
LIBRARY
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
7401	LIBRARY	1,048,414	1,006,858	41,556
7440	ONT COMMUNITY LITERACY	-	-	-
		<u>1,048,414</u>	<u>1,006,858</u>	<u>41,556</u>



Draft 2024 Budget

Category	2024 Proposed	Public Library Operating Grant	2024 After PLOG	2023 Approved Budget
Municipal Revenue	1,837,037.54	72,589.00	1,764,448.54	1,694,133.00
Owen Sound	1,085,698.18	42,102.00	1,043,587.18	1,002,030.70
Chatsworth	180,029.68	11,614.00	168,415.68	161,524.75
Georgian Bluffs	418,844.56	18,873.00	399,971.56	383,939.62
Meaford PL	152,474.12	0	152,474.12	146,637.93
Non-Municipal	218,016.00			196,980
TOTAL REVENUE	2,055,053.54			1,891,113.00
Wages & Benefits	1,458,103.54			1,394,163.00
Book Collection	186,000.00			185,000.00
Occupancy	140,500.00			138,000.00
Other Expenses	270,450.00			173,950.00
TOTAL EXPENSES	2,055,053.54			1,891,113.00

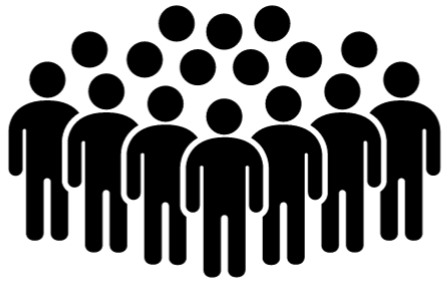
Total Budget
\$2,055,053.54
Municipal % Increase
3.98%

Notes

- * Significant increase to benefit costs
- * Other expenses higher as we are undertaking some projects (security cameras, signage, vending machines). We are using more \$ from designated reserves to accomplish these tasks.



September 2023 Snapshot

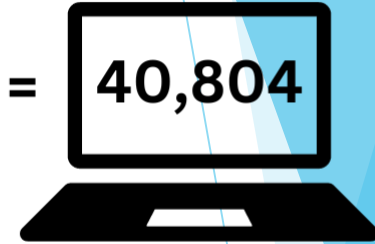


Members = 10,597



21%

Use of Technology =



40,804



Visits = 135,598

Information Assistance
= 21,262

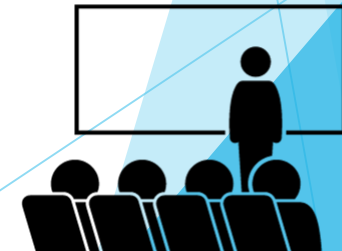


Materials Circulated = 226,722



In Library Use = 19,640

Programs = 346
Attendance = 10,509

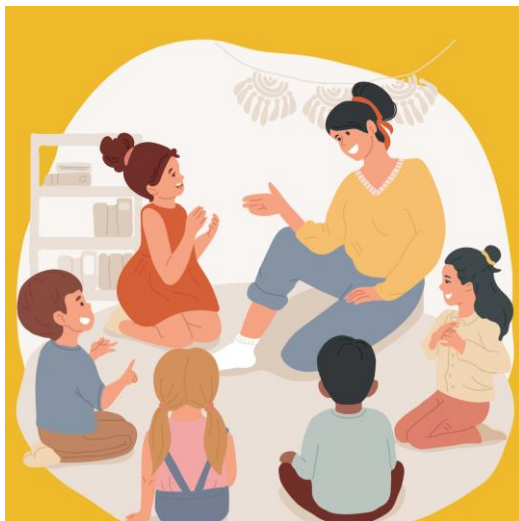




2024 Plans

www.library.osngupl.ca

Hours (54 per week)	
Monday	1:00 - 8:00
Tuesday - Thursday	10:00 - 8:00
Friday - Saturday	10:00 - 5:00
Sunday (October - March)	1:00 - 4:00



Apply now!

2024-2025 **ospl**

Owen Sound
Poet Laureate

www.library.osngupl.ca





Municipal Levy Increase

Total Budget Increase	\$2,204,850	
Less Growth	(\$795,000)	
Levy Increase	\$,409,850	4.33%
Combined Increase (assumes the County is at 7%)		4.48%



Average Household Impact - \$191.27

A combined increase of 4.48% will result in a home assessed at \$232,150, paying an additional \$191.27 a year in taxes or \$16 per month.

This will be further amended by:

1. Confirmation of Grey County Levy Increase
2. Final Growth Calculation, including rezoning
3. Changes to ratios – recommending further reduction to multi-residential ratio
4. Reduced Insurance Renewal
5. Any Council directed amendments following the draft or public meeting presentations



Next Steps

Multi-Year Capital Plan Update – December 18th

2024 Operating Budget Public Meeting – January 29th

Final Budget Presentation – February 12th (pending changes)

Budget By-law – February 26th

2024 Tax Policy Recommendations – Corporate Services March meeting

Tax Rate By-law – April 15, 2024 (assuming County rates are finalized)

Multi-Year Capital Plans to be presented to committees in April

Comprehensive Capital Update – Special Meeting on June 24th



The End
