

2024 Draft Budget - Final

FEBRUARY 26, 2024

Budget Breakdown

VARIANCE LEAD SHEET

ID	Dept. <u>Increase Summary</u>	Description	Impact	TYPE	% Impact
	BB	BASE BUDGET	1,072,900	3.24	
	SLC	SERVICE LEVEL CHANGES CURRENT YEAR	(88,000)	(0.27)	
	PYC	PRIOR YEAR DECISION IMPACT	159,150	0.48	
	GROWTH	GROWTH IMPACT	(68,500)	(0.21)	
	OMPF	ONTARIO MUNICIPAL PARTNERSHIP FUND	(108,000)	(0.33)	
	ADJ	ADJUSTMENTS	(115,200)	(0.35)	
		OPERATING INCREASE	852,350		4.04%
	WASTE	WASTE MANAGEMENT	108,000	0.33	
		TOTAL OPERATING INCREASE	960,350	2.90	4.56%
	CAP	CAPITAL	329,930	1.00	
		GENERAL BUDGETARY INCREASE	1,290,280		5.44%
		POLICE SERVICES	429,346	1.30	5.27%
		LIBRARY	40,000	0.12	4.09%
		TOTAL BUDGETARY INCREASE	1,759,626	5.31	5.31%



Municipal Levy Increase

Total Budget Increase	\$1,759,626	
Less Growth	(\$881,242)	
Levy Increase	\$878,879	2.58%
Combined Increase (assumes the County is at 6.14%)		3.05%

Comparator Increases – 2.58%

GREY COUNTY (AND BRUCE)

Grey County approved	6.3%
Bruce County approved	6.16%
South Bruce Peninsula approved	4.99%
Grey Highlands	10%
Town of Blue Mountains approved	2.5%
Saugeen Shores approved	4.99%
Meaford –	4.70%
Georgian Bluffs	4.82%
West Grey –	9.7%
Hanover approved	6.84%

OTHER ONTARIO MUNICIPALITIES

Cobourg	8.06%
Huntsville approved	10.68%
Strathroy	6.67%
Kingsville approved	4.0%
Collingwood approved	1.67%
Amherstburg	7.13%
Town of Erin	7.8%
Minto	4.4%
Orangeville approved	4.5%
Peterborough approved	7.%

Base Budget - \$1,072,900

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 is a 5% increase
- Contract increases
 - Transit
 - Traffic Light Maintenance
 - Software Maintenance Fees and Fibre Access
 - Security costs
- Increased costs of winter control materials

Prior Year Decisions - \$159,150

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 - \$108,000

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~~

- 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 - \$429,346

Levy as approved by Owen Sound Police Board

Total Police board levy is \$8,578,808, with an increase over 2023 of 5.2%

Increase is entirely related to wages and wage-related overhead costs going up \$1.2M, 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 (\$88,000)

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

All amounts are included in the budget already

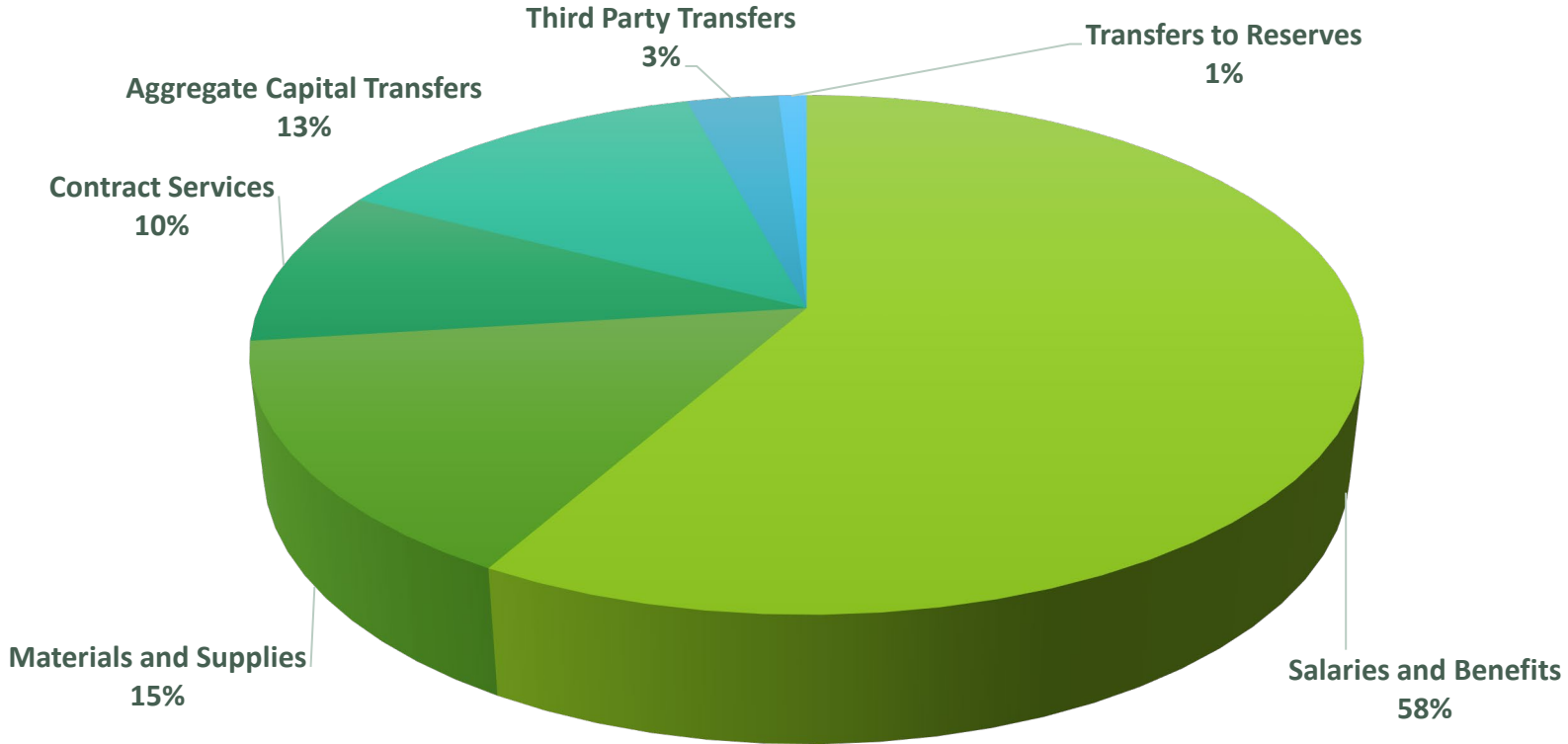
◦ Recognition of Interest Revenue	(\$200,000)
◦ Additional Partnership funds for fire inspections	(\$50,000)
◦ Training and Employee Recognition	\$49,000
◦ Adjustment to a Living Wage	\$17,000
◦ Staffing changes (part-time and summer students)	\$104,000 \$84,000
◦ Enhanced Website	\$7,000
◦ Donation 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

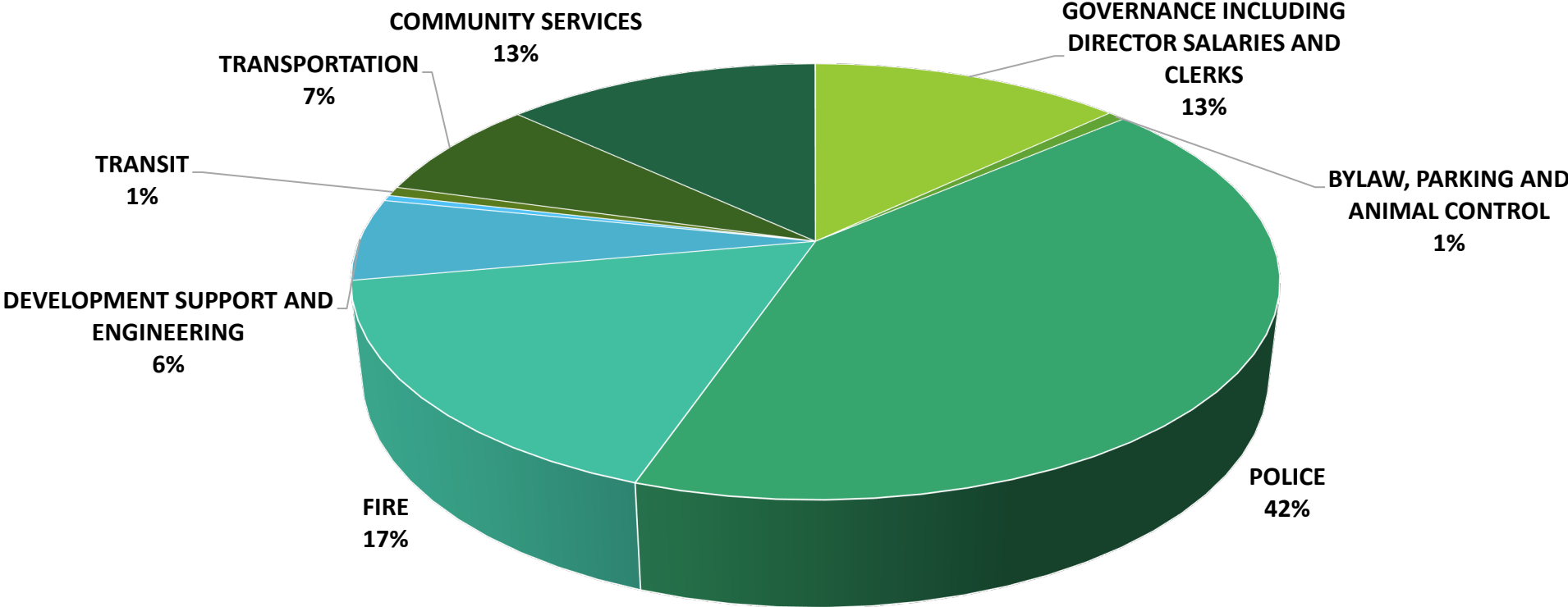
2024

	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
GOVERNANCE INCLUDING DIRECTOR SALARIES AND CLERKS	2,238,698	135,580	38,150	20,811	15,000	5,000	(844,971)	1,608,268		253,250	1,355,018
PROGRAM SUPPORT (CORPORATE SERVICES)	2,267,332	1,540,427	407,750	540,811	8,000		(1,370,485)	3,393,834	29,000	109,000	3,255,834
BYLAW, PARKING AND ANIMAL CONTROL	211,661	119,003	157,785	51,463			216,753	756,665	120,000	160,500	476,165
POLICE	11,952,452	703,244	358,665	501,347	387,300		27,500	13,930,508	1,099,444	3,436,597	9,394,466
FIRE	4,986,584	259,525	140,500	485,000			20,206	5,891,815		61,500	5,830,315
DEVELOPMENT SUPPORT AND ENGINEERING	1,753,893	119,964	90,400	(170,500)		62,500	(197,000)	1,659,257	40,000	710,000	909,257
STORMWATER		20,000		325,000			90,625	435,625			435,625
WATER AND WASTE WATER							1,598,502	1,598,502		1,598,502	0
WASTE MANAGEMENT	117,825	347,966	1,178,000		12,500		81,600	1,737,890	82,000	563,250	1,092,640
TRANSIT	196,117	215,613	1,353,525				153,626	1,918,881	250,000	401,700	1,267,181
TRANSPORTATION	2,138,757	1,258,453	452,821	1,055,389			(134,608)	4,770,812	130,000	27,500	4,613,312
COMMUNITY SERVICES	3,170,504	1,795,834	714,350	620,287	7,768	235,600	401,852	6,946,196	328,106	2,328,576	4,289,514
TTAG	629,957	174,000	37,150				(43,600)	797,507	139,106	225,500	432,901
LIBRARY	4,827					1,085,689		1,090,516	42,102		1,048,414
	29,668,607	6,689,608	4,929,095	3,429,608	430,568	1,388,789	0	46,536,276	2,259,758	9,875,875	34,400,643
<i>percentage of total costs</i>	64%								4.9%	21.2%	73.9%
2023 TOTAL	27,446,899	6,145,528	5,010,816	3,465,546	(389,739)	1,342,233		43,018,283		OMPF FUNDING	(2,070,000)
INCREASE	2,221,708	544,080	(81,721)	(35,938)	820,307	46,556		3,517,993		PIL'S	(72,246)
	8.09%	8.85%	-1.63%	-1.04%	-210.48%	3.47%	0.00%	8.18%		CAPITAL LEVY	3,129,989
										INTEREST REVENUE	(200,000)
										SUPPS AND MISC TAX CHANGES	(288,734)
										NET TAX LEVY	34,899,652

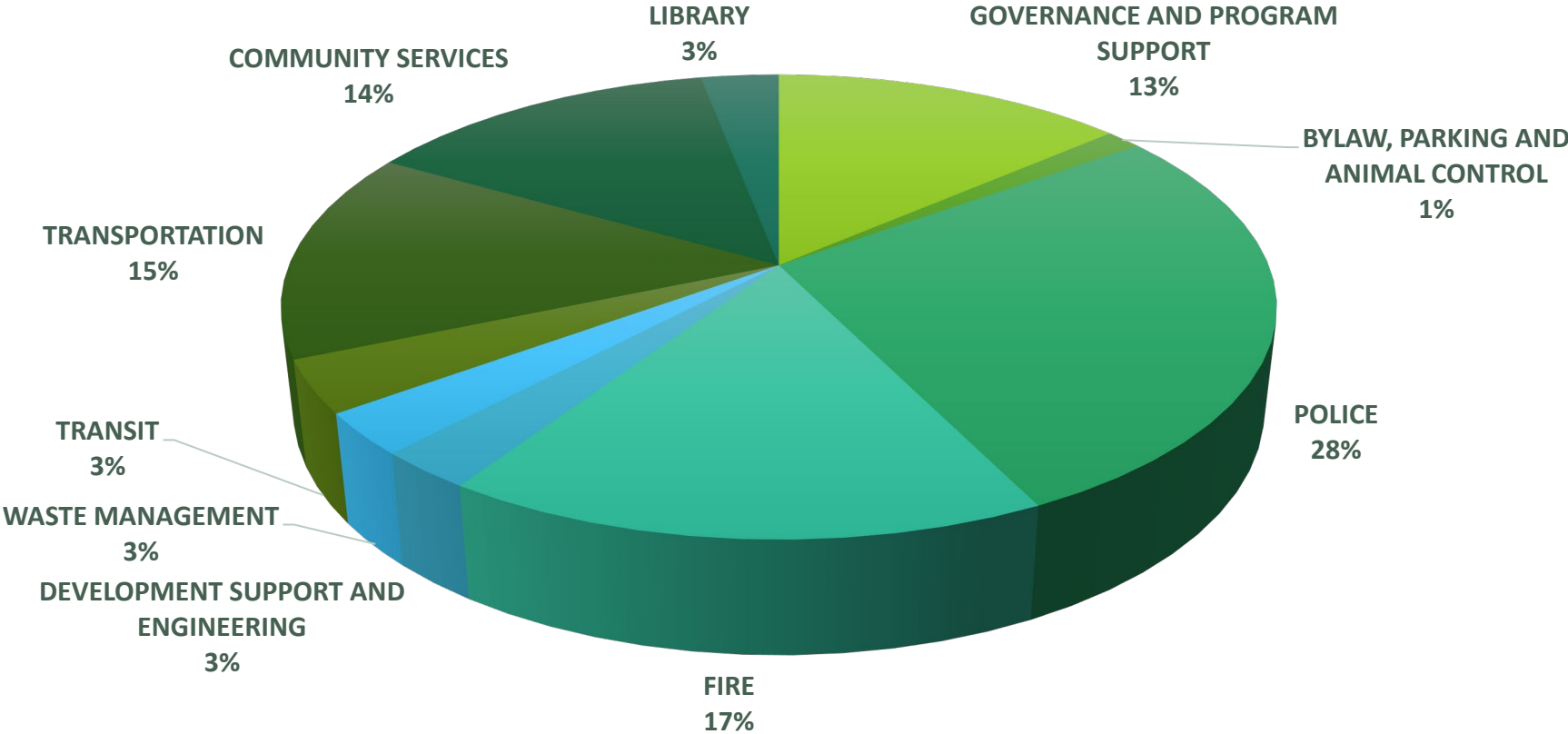
Expenditures by Type



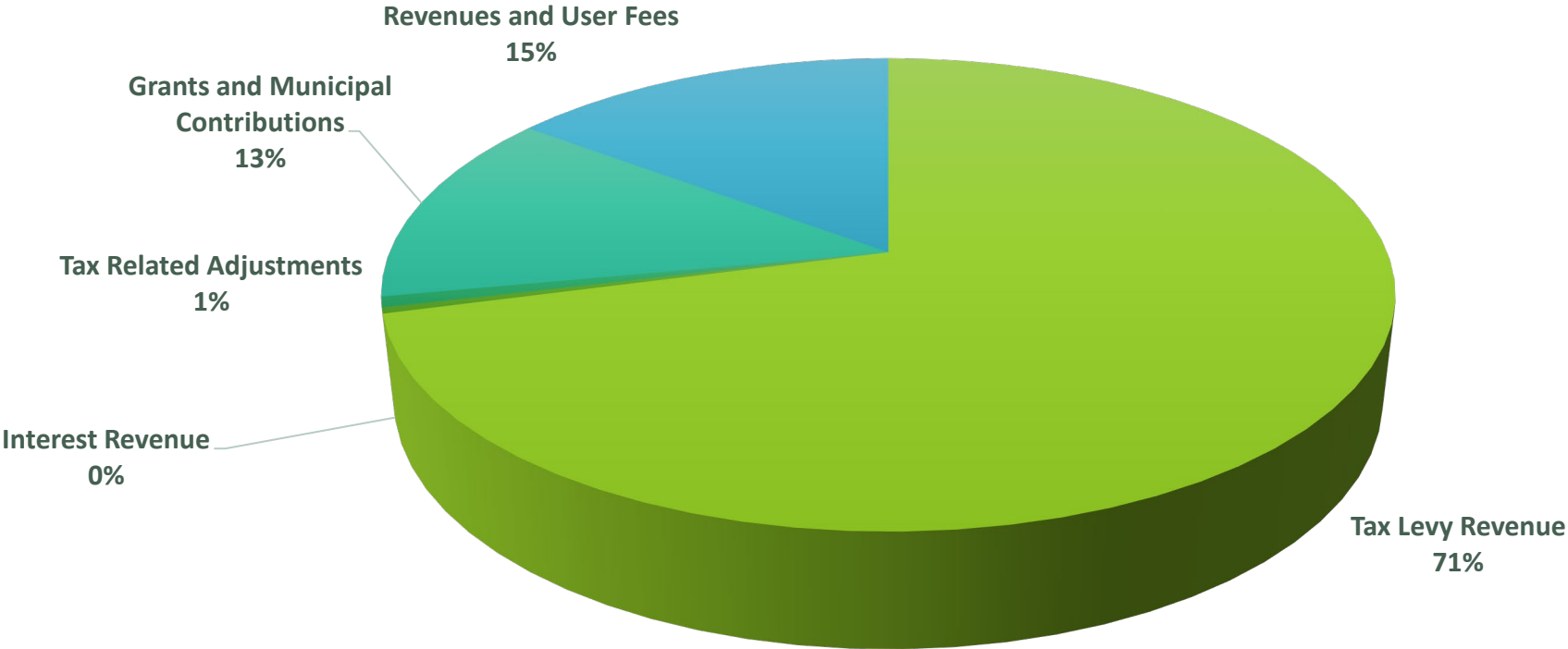
Distribution of Wage Costs



Levy Burden by Service Area



Funding Sources



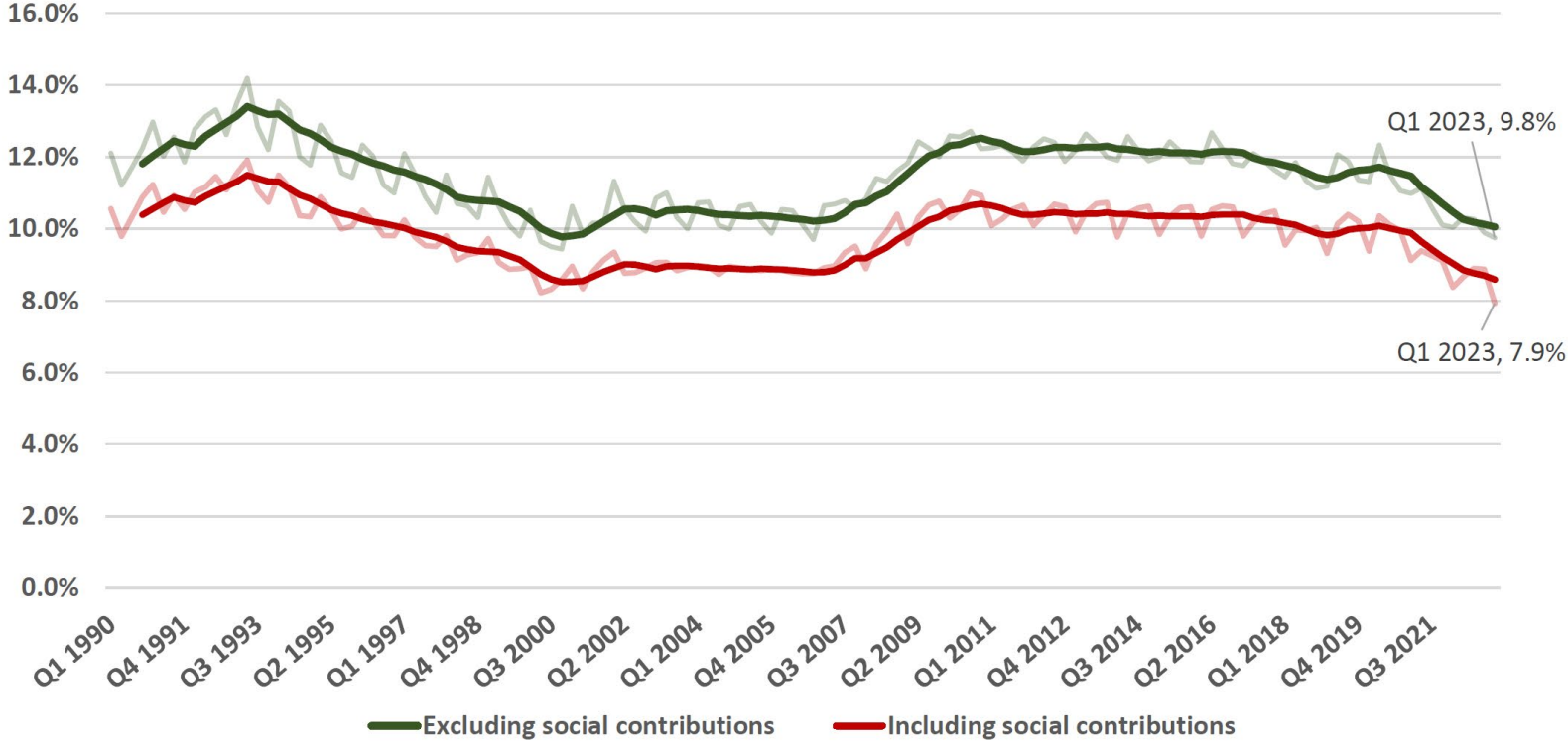
Limitations of Property Tax

From FCM Presentation:

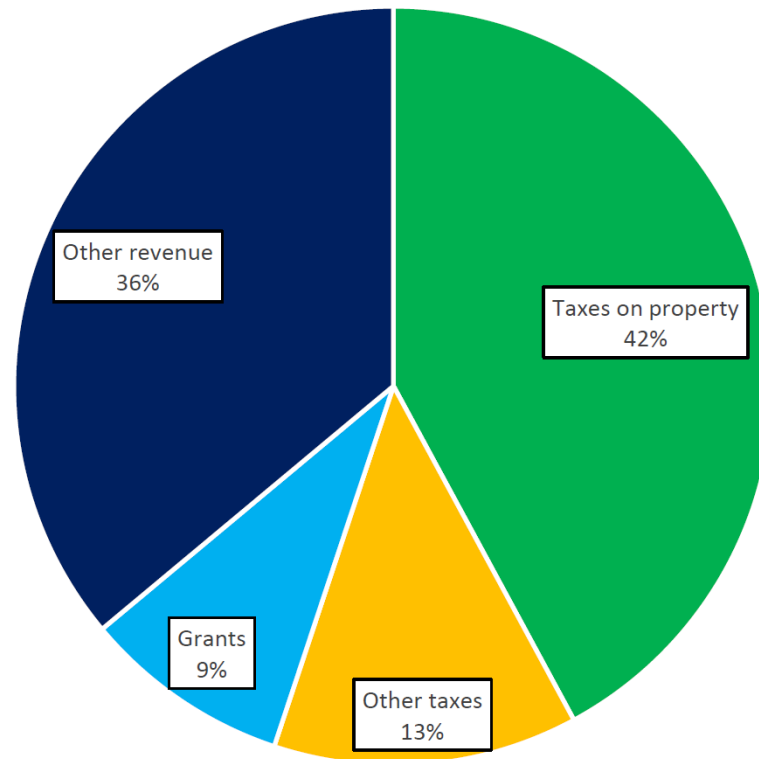
It was designed to cover the cost of municipal infrastructure and services related to property

- 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

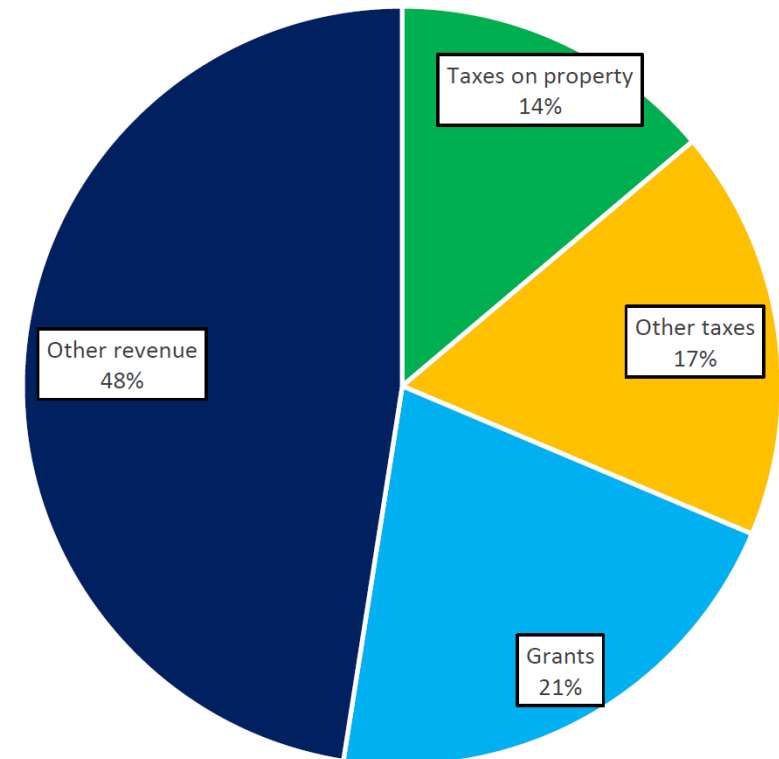
Local government share of consolidated government tax revenue, 1990 to 2023



Vancouver



Chicago



BUDGETED EXPENDITURES AND REVENUES BY DEPARTMENT

2024

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Municipal Levy Increase

Total Budget Increase	\$1,759,626	
Less Growth	(\$881,242)	
Levy Increase	\$878,879	2.58%
Combined Increase (assumes the County is at 6.3%)		3.05%

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	7,247,004	6,845,581.30	401,422
3200	POLICE CIVILIANS	893,403	988,515.96	(95,113)
3300	COURT SECURITY	411,788	281,615.93	130,173
		8,578,808	8,153,049.87	425,759

<u>BUDGET BREAKDOWN</u>	2024	2023	change
WAGES	11,922,141	10,736,020	1,186,121
MATERIALS	519,244	594,973.00	(75,729)
CONTRACTS	263,465	314,835.44	(51,370)
GRANTS	(1,044,657)	(1,071,161.00)	26,504
REVENUE AND USER FEES	(3,089,660)	(2,423,900.00)	(665,760)

Net Operating Budget	8,570,532	\$ 8,150,767	419,765
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Reserve Contribution	(14,224)	(20,217.14)	5,993
Internal Cost Allocation	22,500	22,500	-

TAX BURDEN	8,578,808	8,153,050	425,759
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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	-	-	-
	<i>Gross Costs</i>	36,613	38,484	(1,871)
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	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	7,262,852	6,721,302	541,549
Materials and Supplies	423,344	507,743	(84,399)
Contract Services	254,465	305,835	(51,370)
Debt Payments	-	-	-
<i>Gross Costs</i>	7,940,661	7,534,881	405,780
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	7,247,004	6,789,720	457,284
Reserve Contribution	-	-	-
Internal Cost Allocation	-	55,862	(55,862)
Division Levy Requirement	7,247,004	6,845,581	401,422

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	(3,050,660)	(2,374,900)	(675,760)
<i>Revenue</i>	(3,050,660)	(2,374,900)	(675,760)
Net Cost	875,127	1,040,948	(165,821)
Reserve Contribution	18,276	12,283	5,993
Internal Cost Allocation	-	(64,715)	64,715
Division Levy Requirement	893,403	988,516	(95,113)

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	(390,000)	(375,000)	(15,000)
Other Revenue	-	-	-
<i>Revenue</i>	(390,000)	(375,000)	(15,000)
Net Cost	411,788	281,616	130,173
Reserve Contribution	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	411,788	281,616	130,173

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	(34,958,152)	(33,198,031)	(1,760,121)
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)
	(37,529,132)	(35,392,061)	(2,137,071)

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	442,226	449,593	(7,367)
2530 COMMUNITY DEVELOPMENT	239,522	235,793	3,729
2301 NON DEPARTMENTAL	767,500	627,700	139,800
2302 DEBENTURES	1,535,812	1,595,139	(59,327)
2502 GRANTS AND EXTERNAL TRANSFERS	157,418	158,563	(1,145)
	3,484,616	3,361,257	123,359

<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
WAGES	1,083,390	1,162,641	(79,250)
DEBT PAYMENTS	1,535,812	1,595,139	(59,327)
MATERIALS	863,770	747,170	116,600
LEGAL AND CONTRACT	59,250	59,250	-
EXTERNAL TRANSFERS	113,600	113,600	-
Net Operating Budget	3,655,822	3,677,800	(21,977)
NET TRANSFERRED TO OTHER DEPARTMENTS	(182,706)	(304,921)	122,215
FUNDED FROM RESERVES	10,000	(11,622)	21,622
TAX BURDEN	3,483,116	3,361,257	121,859

Governance

City Council – Dept 1000

CITY OF OWEN SOUND
CITY COUNCIL
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Council			
9 members	2024	2023	Variance
Salaries and Benefits	345,236	305,920	39,317
Mayor	34,300	34,300	-
Deputy Mayor	250	250	-
7 Councillors	-	-	-
Contract Services	-	-	-
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

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	586,524	582,633	3,891
City Manager	Materials and Supplies	43,760	36,960	6,800
Senior Mgr Strategic Initiatives	Contract Services	22,000	8,400	13,600
	Debt Payments	-	-	-
Communications	<i>Gross Costs</i>	652,284	627,993	24,291
	Grants	-	-	-
1 PTE	Other Revenue	-	-	-
Executive Assistant	<i>Revenue</i>	-	-	-
	Net Cost	652,284	627,993	24,291
	Internal Cost Allocation	(210,058)	(178,400)	(31,658)
	Division Levy Requirement	442,226	449,593	(7,367)

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

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Community Development and Marketing</i>				
		2024	2023	Variance
1 FTE	Salaries and Benefits	149,912 72%	222,154	(72,242)
Manager of	Materials and Supplies	47,610	46,660	950
Community Dev.	Contract Services	10,000	10,000	-
	Debt Payments	-	-	-
	Gross Costs	207,522	278,814	(71,292)
	Grants	-	-	-
	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	207,522	278,814	(71,292)
	Reserve Contribution	-	(85,021)	85,021
	Internal Cost Allocation	32,000	42,000	(10,000)
	Division Levy Requirement	239,522	235,793	3,729

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.

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	741,000	624,600	116,400
Contract Services	23,500	40,600	(17,100)
Debt Payments	-	-	-
<i>Gross Costs</i>	724,500	655,200	69,300
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	724,500	655,200	69,300
Net Transfer to Reserves	10,000	10,000	-
Internal Cost Allocation	33,000	(32,500)	65,500
Division Levy Requirement	767,500	632,700	134,800

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 5% 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	\$610,000	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	
	Total External Debt Balance	32,541,630.00	
			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	41,435	40,313	1,122
Materials and Supplies	4,650	4,650	-
Contract Services	-	-	-
External Transfers	113,600	113,600	-
Internal Transfers (Art Gallery)	-	-	-
Debt Payments	-	-	-
<i>Gross Costs</i>	159,685	158,563	1,122
Grants	-	-	-
Other Revenue	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	159,685	158,563	1,122
Net Transfer to Reserves	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	159,685	158,563	1,122

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 - **removed**

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

CITY OF OWEN SOUND
CORPORATE SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2100 DIRECTOR OF CORPORATE SERVICES	126,687	160,843	(34,156)
2110 CLERKS	626,569	630,889	(4,320)
2513 ANIMAL CONTROL	105,071	62,025	43,046
2511 BY-LAW	332,373	291,195	41,178
2512 PARKING	37,222	40,988	(3,766)
2120 HUMAN RESOURCES	480,550	380,838	99,712
2130 WSIB	151,874	140,008	11,866
2230 INFORMATION TECHNOLOGY	527,249	522,411	4,837
2310 ACCOUNTING	291,050	343,139	(52,089)
2320 PURCHASING	143,267	173,206	(29,938)
2360 GIS	19,205	15,559	3,646
2330 REVENUE	54,030	47,986	6,044
2140 SERVICE OWEN SOUND	39,980	14,352	25,628
	2,935,126	2,823,440	111,686

<u>BUDGET BREAKDOWN</u>	<u>2023</u>	<u>2023</u>	<u>change</u>
WAGES	3,200,317	3,123,450	76,867
DEBT PAYMENTS	21,463	84,574	(63,111)
MATERIALS	859,714	770,045	89,670
LEGAL AND CONTRACT	641,006	590,302	50,704
REVENUE AND USER FEES	(387,500)	(420,950)	33,450
FINES AND PENALTIES	(111,500)	(92,000)	(19,500)
Net Operating Budget	4,223,500	4,055,421	168,079
NET TRANSFERRED TO OTHER DEPT	(1,422,124)	(1,339,981)	(82,143)
TRANSFERS TO RESERVES	133,000	108,000	25,000
TAX BURDEN	2,934,376	2,823,440	110,936

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>				
1 FTE		2024	2023	Variance
Director	Salaries and Benefits	202,573	282,903	(80,330)
	Materials and Supplies	8,100	5,100	3,000
	Contract Services	2,400	-	2,400
	Debt Payments	-	-	-
	<i>Gross Costs</i>	213,073	288,003	(74,930)
	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	213,073	288,003	(74,930)
	Internal Cost Allocation	(86,386)	(127,160)	40,774
	Division Levy Requirement	126,687	160,843	(34,156)

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
Clerk	Salaries and Benefits	620,010	600,038	19,971
Deputy Clerk	Materials and Supplies	43,695	47,570	(3,875)
Legislative Services Manager	Contract Services	179,821	181,352	(1,531)
Legislative Coord.	Debt Payments	-	-	-
Records Mgmt Coord.	Gross Costs	843,525	828,960	14,565
	Grants	-	-	-
	Other Revenue	(108,000)	(83,450)	(24,550)
	Revenue	(108,000)	(83,450)	(24,550)
	Net Cost	735,525	745,510	(9,985)
	Reserve Transfers	20,000	20,000	-
	Internal Cost Allocation	(128,956)	(134,621)	5,665
	Division Levy Requirement	626,569	630,889	(4,320)

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
<i>By Law Enforcement</i>				
2 FTE		2024	2023	Variance
ByLaw Officers	Salaries and Benefits	208,545	178,215	30,330
Summer Student *new*	Materials and Supplies	7,000	9,480	(2,480)
	Contract Services	20,000	20,000	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	235,545	207,695	27,850
<i>Contracts</i>				
Prosecution	Grants	-	-	-
Encampment Clean	Other Revenue	(5,000)	(5,000)	-
	<i>Revenue</i>	(5,000)	(5,000)	-
	Net Cost	230,545	202,695	27,850
	Reserve Contribution	5,000	5,000	-
	Internal Cost Allocation	96,828	83,500	13,328
	Division Levy Requirement	332,373	291,195	41,178

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.

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	77,053	80,579	(3,526)
Snow Removal	Contract Services	50,281	51,950	(1,669)
	Debt Payments	21,463	84,574	(63,111)
	<u>Gross Costs</u>	<u>148,797</u>	<u>222,563</u>	<u>(73,766)</u>
	Grants (DIA Contribution)	(120,000)	(183,000)	63,000
	Other Revenue	(111,500)	(92,000)	(19,500)
	<u>Revenue</u>	<u>(231,500)</u>	<u>(275,000)</u>	<u>43,500</u>
	Net Cost	(82,703)	(52,437)	(30,266)
	Reserve Contribution	25,000	-	25,000
	Internal Cost Allocation	94,925	93,425	1,500
	Division Levy Requirement	37,222	40,988	(3,766)

Complimentary Parking and Enforcement – Dept 2512

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				
Contracts		2024	2023	Variance
Animal Control	Salaries and Benefits	3,116	-	3,116.49
	Materials and Supplies	34,950	27,525	7,425.00
	Contract Services	87,504	80,000	7,504.09
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>125,571</u>	<u>107,525</u>	<u>18,046</u>
	Grants	-	-	-
	Other Revenue	(45,500)	(45,500)	-
	<u>Revenue</u>	<u>(45,500)</u>	<u>(45,500)</u>	<u>-</u>
	Net Cost	80,071	62,025	18,046
	Reserve Contribution	-	-	-
	Internal Cost Allocation	25,000	-	25,000.00
	<u>Division Levy Requirement</u>	<u>105,071</u>	<u>62,025</u>	<u>43,046</u>

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	430,870	412,618	18,252
Payroll Administrator	Materials and Supplies	40,230	23,370	16,860
	Contract Services	101,000	101,000	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>572,100</u>	536,988	35,112
Contracts				
HR Legal	Grants	-	-	-
3rd Party Investigation	Other Revenue	-	-	-
EAP	<u>Revenue</u>	-	-	-
	<u>Net Cost</u>	<u>572,100</u>	<u>536,988</u>	35,112
	Transfer from reserves	-	-	-
	<u>Internal Cost Allocation</u>	<u>(91,550)</u>	(156,150)	64,600
	<u>Division Levy Requirement</u>	<u>480,550</u>	<u>380,838</u>	99,712

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				
<i>1 FTE</i>		2024	2023	Variance
Health and Safety Coordinator	Salaries and Benefits	103,164	96,733	6,431
	Materials and Supplies	22,360	21,925	435
	Contract Services	12,500	10,000	2,500
	Debt Payments	-	-	-
Contracts	Gross Costs	138,024	128,658	9,366
Disability Coordinator	Grants	-	-	-
	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	138,024	128,658	9,366
	Reserve Contribution	-	-	-
	Internal Cost Allocation	13,850	11,350	2,500
	Division Levy Requirement	151,874	140,008	11,866

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	Salaries and Benefits	462,594	449,881	12,713
Systems Specialist	Materials and Supplies	540,421	468,420	72,001
Network Administrator	Contract Services	88,000	56,000	32,000
Enterprise Analyst	Debt Payments	-	-	-
	Gross Costs	1,091,015	974,301	116,714
Contracts	Grants	-	-	-
Network Support	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	1,091,015	974,301	116,714
	Reserve Contribution	85,000	85,000	-
	Internal Cost Allocation	(648,766)	(536,890)	(111,876)
	Division Levy Requirement	527,249	522,411	4,837

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	385,905	391,438	(5,533)
Deputy Treasurer	Materials and Supplies	11,650	11,610	40
AP Coordinator	Contract Services	55,000	50,000	5,000
Financial Analyst	Debt Payments	-	-	-
Corp Services Administrator	Gross Costs	452,555	453,048	(493)
Payroll Coordinator				
Contracts				
	Grants	-	-	-
Financial Audit	Other Revenue	-	-	-
	Revenue	-	-	-
	Net Cost	452,555	453,048	(493)
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(161,505)	(109,909)	(51,596)
	Division Levy Requirement	291,050	343,139	(52,089)

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)				
		2024	2023	Variance
2 FTE	Salaries and Benefits	191,885	195,670	(3,784)
	Materials and Supplies	55,886	56,406	(520)
Tax Collector	Contract Services	44,500	39,500	5,000
Water Billing Coord.	Debt Payments	-	-	-
	<i>Gross Costs</i>	292,271	291,576	696
Contracts				
	Grants	-	-	-
MTE Tax Specialists	Other Revenue	(109,000)	(104,000)	(5,000)
Tax Sale Support	Revenue	(109,000)	(104,000)	(5,000)
Water Meter Reading				
	Net Cost	183,271	187,576	(4,304)
	Reserve Contribution	(2,000)	(2,000)	-
	Internal Cost Allocation	(127,241)	(137,590)	10,349
	Division Levy Requirement	54,030	47,986	6,044

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.

CITY OF OWEN SOUND
 SERVICE OWEN SOUND
 DRAFT 2024 OPERATING BUDGET

Service Owen Sound – Dept 2140

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Service Owen Sound</i>				
		2024	2023	Variance
1 FTE, 1 PTE	Salaries and Benefits	153,130	88,452	64,678
SOS representative	Materials and Supplies	3,500	2,250	1,250
	Contract Services	-	500	(500)
	Debt Payments	-	-	-
	<i>Gross Costs</i>	156,630	91,202	65,428
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	156,630	91,202	65,428
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(116,650)	(76,850)	(39,800)
	Division Levy Requirement	39,980	14,352	25,628

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).

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>				
3 FTE		2024	2023	Variance
	Salaries and Benefits	325,490	311,488	14,002
Mgr Corporate Services	Materials and Supplies	10,070	11,010	(940)
Purchasing Coordinator	Contract Services	-	-	-
Asset and Risk Admin	Debt Payments	-	-	-
	<i>Gross Costs</i>	335,560	322,498	13,062
Contracts	Grants	-	-	-
n/a	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	335,560	322,498	13,062
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(192,293)	(149,293)	(43,000)
	Division Levy Requirement	143,267	173,206	(29,938)

Corporate Services (GRAMP) – Dept 2320

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.

CITY OF OWEN SOUND
 GEOGRAPHICAL INFO SYSTEM
 DRAFT 2024 OPERATING BUDGET

Geographic Information Systems – Dept 2360

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>GIS Services</i>				
1 FTE		2024	2023	Variance
GIS Specialist	Salaries and Benefits	113,036	110,554	2,482
	Materials and Supplies	4,800	4,800	-
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	117,836	115,354	2,482
Contracts	Grants	-	-	-
n/a	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	117,836	115,354	2,482
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(99,381)	(99,795)	414
	Division Levy Requirement	18,455	15,559	2,896

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	14,129	13,360	(4,155)
2431 CITY HALL	276,265	243,487	67,337
2432 POLICE BUILDING	339,311	299,185	47,669
2435 GENERAL FACILITIES	220,958	210,838	33,722
	850,664	766,870	144,573

<u>BUDGET BREAKDOWN</u>	<u>2024</u>	<u>2023</u>	<u>change</u>
WAGES	275,776	258,183	28,826
DEBT PAYMENTS	42,631	42,631	-
MATERIALS	360,160	325,280	23,260
LEGAL AND CONTRACT	178,250	184,930	15,750
			-
REVENUE AND USER FEES	(31,779)	(31,279)	(1,263)
Net Operating Budget	825,039	779,745	66,573
NET TRANSFERRED TO OTHER DEPT'S	(64,375)	(62,875)	38,000
TRANSFERRED TO RESERVES	90,000	50,000	40,000
TAX BURDEN	850,664	766,870	144,573

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	104,444 96%	102,175	2,269
Property and Project Coordinator	Materials and Supplies	4,060	4,060	-
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	108,504	106,235	2,269
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	108,504	106,235	2,269
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(94,375)	(92,875)	(1,500)
	Division Levy Requirement	14,129	13,360	769

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 OF OWEN SOUND
 CITY HALL
 DRAFT 2024 OPERATING BUDGET

City Hall – Dept 2431

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
City Hall Facility			
	2024	2023	Variance
Salaries and Benefits	36,815	27,817	8,998
Materials and Supplies	101,200	96,050	5,150
Contract Services	83,250	79,620	3,630
Debt Payments	-	-	-
<i>Gross Costs</i>	221,265	203,487	17,778
Contracts			
Cleaning	-	-	-
Service Agreements	-	-	-
<i>Revenue</i>	-	-	-
Net Cost	221,265	203,487	17,778
Reserve Contribution	50,000	35,000	15,000
Internal Cost Allocation	5,000	5,000	-
Division Levy Requirement	276,265	243,487	32,778

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.

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		27,611	27,405	206
Materials and Supplies		186,700	161,470	25,230
Contract Services		95,000	105,310	(10,310)
Debt Payments		-	-	-
<i>Gross Costs</i>		309,311	294,185	15,126
<i>Contracts</i>	Grants	-	-	-
Cleaning	Other Revenue	-	-	-
Snow-Removal	<i>Revenue</i>	-	-	-
Net Cost		309,311	294,185	15,126
Reserve Contribution		25,000	-	25,000
Internal Cost Allocation		5,000	5,000	-
Division Levy Requirement		339,311	299,185	40,126

Owen Sound Police Building – Dept 2432

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.

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	106,906	100,785	6,121
Building and Property	Materials and Supplies	68,200	63,700	4,500
Facility Labourer	Contract Services	-	-	-
	Debt Payments	42,631	42,631	-
	<i>Gross Costs</i>	217,737	207,117	10,621
Contracts	Grants	-	-	-
Service Contracts	Other Revenue	(31,779)	(31,279)	(500)
	<i>Revenue</i>	(31,779)	(31,279)	(500)
	Net Cost	185,958	175,838	10,121
	Reserve Contribution	15,000	15,000	-
	Internal Cost Allocation	20,000	20,000	-
	Division Levy Requirement	220,958	210,838	10,121

Corporate Facilities – Dept 2435

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.

CITY OF OWEN SOUND
OPERATIONS
DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2400	DIRECTOR OF OPERATIONS	118,573	111,972	6,601
2401	TRANSIT	1,267,181	1,152,311	114,870
2402	AIRPORT	-	-	-
2410	MANAGERS	345,057	298,144	46,913
2411	LABOUR AND FLEET	3,130	25,358	(22,229)
2412	ROADS MAINTENANCE	1,056,715	1,078,261	(21,546)
2426	STORM AND DRAINAGE	435,625	385,625	50,000
2412	WINTER CONTROL	1,999,590	1,988,718	10,872
2413	TRAFFIC AND STREETLIGHTS	491,426	471,370	20,056
2416	WASTE MANAGEMENT	874,436	759,117	115,319
2417	SOLAR ENERGY	(115,212)	(116,212)	1,000
2440	ENGINEERING	144,453	118,800	25,653
2425	LANDFILL	218,204	195,533	22,671
2501	SOURCE WATER PROTECTION	8,400	10,000	(1,600)
		6,847,577	6,478,997	368,580
BUDGET BREAKDOWN		2024	2023	change
	WAGES	3,441,337	3,350,660	90,677
	DEBT PAYMENTS	168,627	168,627	-
	MATERIALS	1,859,396	1,776,141	83,255
	LEGAL AND CONTRACT	2,891,825	2,956,349	(64,524)
	EXTERNAL TRANSFERS	304,808	290,967	13,841
	GRANTS	(452,000)	(566,500)	114,500
	REVENUE AND USER FEES	(1,185,700)	(1,028,210)	(157,490)
	Net Operating Budget	7,028,293	6,948,034	80,259
	NET TRANSFERRED FROM OTHER DEPT'S	(862,316)	(881,537)	19,221
	TRANSFERRED TO RESERVES	682,500	412,500	270,000
	TAX BURDEN	6,848,477	6,478,997	369,480

Public Works and Engineering

CITY OF OWEN SOUND
 OPERATIONS DIRECTOR
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Director of Operations</i>				
1 FTE		2024	2023	Variance
Director	Salaries and Benefits	202,323	197,912	4,411
	Materials and Supplies	6,250	4,060	2,190
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<i>Gross Costs</i>	208,573	201,972	6,601
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<i>Revenue</i>	-	-	-
	Net Cost	208,573	201,972	6,601
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(90,000)	(90,000)	-
	Division Levy Requirement	118,573	111,972	6,601

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			
Transit Terminal Op	Salaries and Benefits 196,117	112,965	83,152
Transit Terminal Op	Materials and Supplies 215,250	206,508	8,742
	Contract Services 1,353,525	1,429,212	(75,687)
	Debt Payments -	-	-
	Gross Costs 1,764,892	1,748,685	16,207
Contracts			
First Student	Grants (250,000)	(250,000)	-
	Other Revenue (401,700)	(315,700)	(86,000)
	Revenue (651,700)	(565,700)	(86,000)
	Net Cost 1,113,192	1,182,985	(69,793)
	Reserve Contribution -	(125,000)	125,000
	Internal Cost Allocation 153,989	94,326	59,663
	Division Levy Requirement 1,267,181	1,152,311	114,870

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	335,714	326,096	9,618
Roads Superintendent	Materials and Supplies	166,532	132,708	33,825
2 x Admin Assistant	Contract Services	30,000	24,000	6,000
	Debt Payments	-	-	-
	<u>Gross Costs</u>	532,247	482,804	49,443
Contracts	Grants	-	-	-
Cleaning	Other Revenue (bulk water)	(25,000)	(15,000)	(10,000)
	<u>Revenue</u>	(25,000)	(15,000)	(10,000)
	Net Cost	507,247	467,804	39,443
	Reserve Contribution	10,000	-	10,000
	Internal Cost Allocation	(169,690)	(169,660)	(30)
	Division Levy Requirement	347,557	298,144	49,413

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	1,936,276	1,873,359	62,917
	Less Charged Out	(1,766,753)	(1,676,201)	(90,551)
10 Seasonal LEO	Materials and Supplies	588,606	558,201	30,406
	Less Charged Out	(1,090,000)	(1,040,000)	(50,000)
	Contract Services	-	-	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	(331,870)	(284,642)	(47,229)
Contracts	Grants	-	-	-
None	Other Revenue	-	-	-
	<u>Revenue</u>	-	-	-
	Net Cost	(331,870)	(284,642)	(47,229)
	Reserve Contribution	335,000	310,000	25,000
	Internal Cost Allocation	-	-	-
	<u>Division Levy Requirement</u>	3,130	25,358	(22,229)

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 heavyduty 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	703,254	722,531	(19,277)
Materials and Supplies	345,461	337,230	8,231
Contract Services	173,000	181,000	(8,000)
Debt Payments	-	-	-
<i>Gross Costs</i>	1,221,715	1,240,761	(19,046)
<i>Contracts</i>			
Maintenance			
Sidewalk Condition			
Reflectivity Survey			
Line painting			
Grants - County Contribution	(130,000)	(127,500)	(2,500)
Other Revenue	-	-	-
<i>Revenue</i>	(130,000)	(127,500)	(2,500)
Net Cost	1,091,715	1,113,261	(21,546)
Reserve Contribution	-	-	-
Internal Cost Allocation	(35,000)	(35,000)	-
Division Levy Requirement	1,056,715	1,078,261	(21,546)

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.

CITY OF OWEN SOUND
PWT ROADS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
<i>Winter Control</i>			
Salaries and Benefits	929,878	897,123	32,755
Materials and Supplies	1,064,712	1,044,994	19,718
Contract Services	5,000	46,600	(41,600)
Debt Payments	-	-	-
<u>Gross Costs</u>	<u>1,999,590</u>	<u>1,988,718</u>	<u>10,872</u>
Grants	-	-	-
Other Revenue	-	-	-
<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cost	1,999,590	1,988,718	10,872
Reserve Contribution	-	-	-
Internal Cost Allocation	-	-	-
Division Levy Requirement	1,999,590	1,988,718	10,872

Winter Control – Dept 2412

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	Salaries and Benefits	85,512	86,902	(1,390)
Waste Management	Materials and Supplies	332,224	307,788	24,436
Transfer Station	Contract Services	995,500	955,037	40,463
Recycling Collection	Debt Payments	-	-	-
Compost Site	<i>Gross Costs</i>	1,413,236	1,349,727	63,509
	Grants	(32,000)	(154,000)	122,000
	Other Revenue	(600,900)	(538,910)	(61,990)
	<i>Revenue</i>	(632,900)	(692,910)	60,010
	Net Cost	780,336	656,817	123,519
	Reserve Contribution	12,500	12,500	-
	Internal Cost Allocation	81,600	89,800	(8,200)
	Division Levy Requirement	874,436	759,117	115,319

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.

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	-
Grasshopper	Contract Services	-	-	-
	Debt Payments	20,811	20,811	-
	<i>Gross Costs</i>	25,961	25,961	-
	Grants	-	-	-
	Other Revenue	(145,250)	(145,750)	500
	<i>Revenue</i>	(145,250)	(145,750)	500
	Net Cost	(119,289)	(119,789)	500
	Reserve Contribution	-	-	-
	Internal Cost Allocation	4,078	3,578	500
	Division Levy Requirement	(115,212)	(116,212)	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	32,313	9,812	22,501
Leachate hauling	Materials and Supplies	6,242	5,571	670
Snow Removal	Contract Services	182,500	183,000	(500)
Monitoring	Debt Payments	-	-	-
	<i>Gross Costs</i>	221,054	198,383	22,671
	Grants	-	-	-
	Other Revenue	(2,850)	(2,850)	-
	<i>Revenue</i>	(2,850)	(2,850)	-
	Net Cost	218,204	195,533	22,671
	Reserve Contribution	-	-	-
	Internal Cost Allocation	-	-	-
	Division Levy Requirement	218,204	195,533	22,671

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.

CITY OF OWEN SOUND
 ENGINEERING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Engineering				
		2024	2023	Variance
7 FTE	Salaries and Benefits	792,816	806,292	(13,476)
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>	857,644	868,120	(10,476)
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	807,644	823,120	(15,476)
	Reserve Contribution	-	(60,000)	60,000
	Internal Cost Allocation	(663,191)	(644,320)	(18,871)
	Division Levy Requirement	144,453	118,800	25,653

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		389	371	18
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>		421,344	401,288	20,056
<i>Contracts</i>				
Traffic Signal Maint	Grants	-	-	-
Streetlight Maint	Other Revenue	-	-	-
<i>Revenue</i>		-	-	-
Net Cost		421,344	401,288	20,056
Reserve Contribution		-	-	-
Internal Cost Allocation		70,082	70,082	-
Division Levy Requirement		491,426	471,370	20,056

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.

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Sourcewater Protection				
		2024	2023	Variance
	Salaries and Benefits	-	-	-
	Materials and Supplies	3,500	3,500	-
	Contract Services	4,900	6,500	(1,600)
	External Transfer	304,808	290,967	13,841
	Debt Payments	-	-	-
	<i>Gross Costs</i>	313,208	300,967	12,241
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
GSCA Levy	<i>Revenue</i>	-	-	-
	Net Cost	313,208	300,967	12,241
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(304,808)	(290,967)	(13,841)
	Division Levy Requirement	8,400	10,000	(1,600)

CITY OF OWEN SOUND
COMMUNITY SERVICES
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
2500 DIRECTOR OF COMMUNITY SERVICES	53,782	56,561	(2,779)
2510 BUILDING INSPECTION	174,316	7,566	166,750
2520 PLANNING	342,567	296,443	46,124
2514 PARKS AND GREENSPACES	1,749,824	1,657,490	92,334
2415 CEMETERY AND PLAYSPACES GENERA	370,390	346,448	23,942
2532 PROGRAMS	(14,441)	1,541	(15,982)
2533 FACILITY BOOKING	(971,158)	(862,806)	(108,351)
2433 BAYSHORE	1,099,344	979,530	119,814
2436 REGIONAL RECREATION CENTRE	1,056,805	1,001,922	54,883
6000 DIA	118,969	119,945	(976)
2540 TOURISM	204,466	180,532	23,934
2541 SPECIAL EVENTS GENERAL	205,857	167,443	38,415
	4,390,721	3,952,614	438,107

<u>BUDGET BREAKDOWN</u>	<u>2024</u>		<u>change</u>
WAGES	3,977,831	3,931,965	45,866
DEBT PAYMENTS	51,575	51,575	-
MATERIALS	1,731,620	1,530,674	200,946
LEGAL AND CONTRACT	748,750	617,900	130,850
EXTERNAL TRANSFER	40,000	40,000	-
GRANTS	(52,500)	28,000	(80,500)
REVENUE AND USER FEES	(2,928,879)	(2,673,665)	(255,214)
Net Operating Budget	3,568,397	3,526,449	41,947
NET TRANSFERRED TO OTHER DEPT'S	387,325	323,685	63,640
TRANSFERRED TO RESERVES	435,000	102,479	332,521
			-
TAX BURDEN	4,390,722	3,952,614	438,108

Community Services

CITY OF OWEN SOUND
 COMMUNITY SERVICES DIRECTOR
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Director of Community Services				
		2024	2023	Variance
2 FTE	Salaries and Benefits	282,032	279,261	2,771
Director	Materials and Supplies	6,250	3,400	2,850
Admin Assistant	Contract Services	1,500	1,500	-
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>289,782</u>	<u>284,161</u>	<u>5,621</u>
Contracts	Grants	-	-	-
	Other Revenue	-	-	-
	<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Cost	289,782	284,161	5,621
	Reserve Contribution	-	-	-
	Internal Cost Allocation	(236,000)	(227,600)	(8,400)
	Division Levy Requirement	53,782	56,561	(2,779)

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.

CITY OF OWEN SOUND
 BUILDING
 DRAFT 2024 OPERATING BUDGET

		2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Building Inspection				
4 FTE		2024	2023	Variance
CBO	Salaries and Benefits	458,851	430,020	28,831
Deputy CBO	Materials and Supplies	39,086	24,586	14,500
0.5 Building Inspector	Contract Services	1,500	1,550	(50)
0.5 STR licensing coordinator	Debt Payments	-	-	-
Development Coordinator	Gross Costs	499,437	456,156	43,281
Contracts	Grants	-	-	-
none	Other Revenue	(485,000)	(470,000)	(15,000)
	Revenue	(485,000)	(470,000)	(15,000)
	Net Cost	14,437	(13,844)	28,281
	Reserve Contribution	12,500	(175,000)	187,500
	Internal Cost Allocation	147,379	196,410	(49,031)
	Division Levy Requirement	174,316	7,566	166,750

Building Inspection – Dept 2510

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
Planning				
		2024	2023	Variance
3 FTE	Salaries and Benefits	352,315	328,545	23,770
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	-	-	-
	<i>Gross Costs</i>	391,255	365,235	26,020
Contracts	Grants	62,500	80,000	(17,500)
none	Other Revenue	(215,000)	(235,000)	20,000
	<i>Revenue</i>	(152,500)	(155,000)	2,500
	Net Cost	238,755	210,235	28,520
	Reserve Contribution	-	-	-
	Internal Cost Allocation	103,812	86,208	17,604
	Division Levy Requirement	342,567	296,443	46,124

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	1,262,042	1,307,366	(45,324)
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	2,079,586	2,027,503	52,083
Parks & Cem Admin	Grants	-	-	-
6 x Parks Labour	Other Revenue	(463,500)	(463,500)	-
	Revenue	(463,500)	(463,500)	-
Contracts	Net Cost	1,616,086	1,564,003	52,083
Camp Security	Reserve Contribution	215,000	180,000	35,000
	Internal Cost Allocation	(81,262)	(86,513)	5,251
	Division Levy Requirement	1,749,824	1,657,490	92,334

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
Cemetery				
2 FTE		2024	2023	Variance
2 Seasonal	Salaries and Benefits	247,546 73%	232,262	15,285
	Materials and Supplies	72,061	64,538	7,523
	Contract Services	9,500	9,500	-
	Debt Payments	9,018	9,018	-
	Gross Costs	338,126	315,318	22,808
	Grants	-	-	-
	Other Revenue	(190,000)	(190,000)	-
	Revenue	(190,000)	(190,000)	-
Contracts	Net Cost	148,126	125,318	22,808
	Reserve Contribution	55,000	55,000	-
	Internal Cost Allocation	167,264	166,130	1,134
	Division Levy Requirement	370,390	346,448	23,942

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
Bayshore				
5 FTE		2024	2023	Variance
Facility Supervisor	Salaries and Benefits	620,394	54% 588,480	31,914
4 x Facility Attendant	Materials and Supplies	401,850	340,850	61,000
	Contract Services	121,500	111,250	10,250
	Debt Payments	-	-	-
	<u>Gross Costs</u>	<u>1,143,744</u>	<u>1,040,580</u>	<u>103,164</u>
Contracts	Grants	-	-	-
Snow Removal	Other Revenue	(34,400)	(26,050)	(8,350)
Equipment Service	<u>Revenue</u>	<u>(34,400)</u>	<u>(26,050)</u>	<u>(8,350)</u>
	Net Cost	1,109,344	1,014,530	94,814
	Reserve Contribution	37,500	12,500	25,000
	<u>Internal Cost Allocation</u>	<u>(47,500)</u>	<u>(47,500)</u>	<u>-</u>
	Division Levy Requirement	1,099,344	979,530	119,814

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	418,105	366,722	51,383
Facility Attendants	Materials and Supplies	459,200	428,200	31,000
	Contract Services	59,500	87,000	(27,500)
	Debt Payments	-	-	-
	<i>Gross Costs</i>	936,805	881,922	54,883
Contracts	Grants	-	-	-
Snow Removal	Other Revenue	-	-	-
Equipment Service	<i>Revenue</i>	-	-	-
	Net Cost	936,805	881,922	54,883
	Reserve Contribution	62,500	62,500	-
	Internal Cost Allocation	57,500	57,500	-
	Division Levy Requirement	1,056,805	1,001,922	54,883

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	85,197	83,149	2,049
Facility Booking	Materials and Supplies	5,460	5,460	-
Coordinator	Contract Services	-	-	-
	Debt Payments	-	-	-
	Gross Costs	90,657	88,609	2,049
	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	-	-	-
	Revenue	(1,209,429)	(1,085,115)	(124,314)
Contracts	Net Cost	(1,118,772)	(996,506)	(122,265)
	Reserve Contribution	50,000	50,000	-
	Internal Cost Allocation	97,614	83,700	13,914
	Division Levy Requirement	(971,158)	(862,806)	(108,351)

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 \$1,099,344
- Total Revenues (\$427,499)
- Net Cost \$671,845

Regional Recreation Centre

- Total Operating Cost \$1,056,805
- Total Revenues (\$700,000)
- Net Cost \$356,805

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 \$1,067,077

Recreation Programming – Dept 2532

CITY OF OWEN SOUND
PROGRAMS
DRAFT 2024 OPERATING BUDGET

	2024 DRAFT BUDGET	2023 BUDGET	VARIANCE
Programs			
	2024	2023	Variance
Salaries and Benefits	2,741	2,741	-
Materials and Supplies	13,050	10,450	2,600
Contract Services	113,050	70,300	42,750
Debt Payments	-	-	-
<i>Gross Costs</i>	128,841	83,491	45,350
Grants	-	-	-
Other Revenue	(195,800)	(135,300)	(60,500)
<i>Revenue</i>	(195,800)	(135,300)	(60,500)
Contracts			
YMCA			
Net Cost	(66,959)	(51,809)	(15,150)
Reserve Contribution	-	-	-
Internal Cost Allocation	52,518	53,350	(832)
Division Levy Requirement	(14,441)	1,541	(15,982)

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	125,051	118,632	6,419
Tourism Coordinator	Materials and Supplies	78,665	71,650	7,015
3 Students	Contract Services	-	-	-
	Debt Payments	-	-	-
	Gross Costs	203,716	190,282	13,434
Contracts	Grants	(35,000)	-	(35,000)
	Other Revenue	(11,250)	(9,750)	(1,500)
	Revenue	(46,250)	(9,750)	(36,500)
	Net Cost	157,466	180,532	(23,066)
	Reserve Contribution	-	-	-
	Internal Cost Allocation	47,000	-	47,000
	Division Levy Requirement	204,466	180,532	23,934

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
Special Events				
1 FTE		2024	2023	Variance
Events and Activation Coordinator	Salaries and Benefits	94,197	88,483	5,715
	Materials and Supplies	70,160	54,710	15,450
	Contract Services	152,700	88,900	63,800
	Debt Payments	-	-	-
	Gross Costs	317,057	232,093	84,965
Contracts				
	Grants	(40,000)	(12,000)	(28,000)
	Other Revenue	(120,700)	(55,150)	(65,550)
	Revenue	(160,700)	(67,150)	(93,550)
	Net Cost	156,357	164,943	(8,585)
	Reserve Contribution	2,500	2,500	-
	Internal Cost Allocation	47,000	-	47,000
	Division Levy Requirement	205,857	167,443	38,415

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	2023	VARIANCE
		BUDGET	BUDGET	
7501	GALLERY GENERAL	417,751	431,685	(13,934)
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
		432,901	474,335	(41,434)

<u>BUDGET BREAKDOWN</u>		2024	2023	change
6 FTE	WAGES	629,957	587,785	42,172
	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		491,501	479,829	11,672
	NET TRANSFERRED TO OTHER DEPT'S	(43,600)	(5,495)	(38,105)
	MAT REVENUE	(15,000)	-	-
TAX BURDEN		432,901	474,335	(26,434)

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>



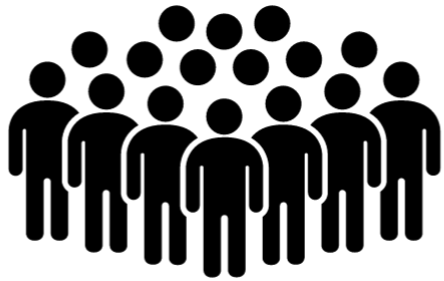
Draft 2024 Budget

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.

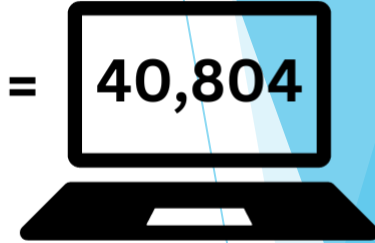
the library September 2023 Snapshot



Members = 10,597



Use of Technology = 40,804



VISIT US



Visits = 135,598

Information Assistance = 21,262

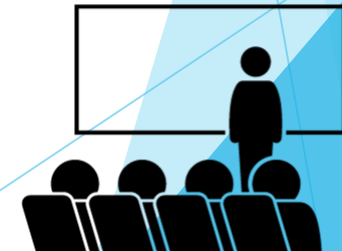


Materials Circulated = 226,722



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

Libby: The library reading app from OverDrive

kanopy: Films that matter

pressreader

Canadian Red Book

AUTHOR TALKS: Featuring bestselling, award-winning, and highly acclaimed authors

Novelist PLUS

GALE Health & Wellness

GALE OneFile Health & Medicine

MANGO

ancestry library edition

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Community Outreach



Municipal Levy Increase

Total Budget Increase	\$1,759,626	
Less Growth	(\$881,242)	
Levy Increase	\$878,879	2.58%
Combined Increase (assumes the County is at 6.3%)		3.05%



Average Household Impact - \$130.14

A combined increase of 3.05% will result in a home assessed at \$232,150, paying an additional \$130.14 a year in taxes or \$10.84 per month.

This will be further amended by:

1. Confirmation of Grey County Levy Increase after County ratio adjustments
2. Changes to city's ratios – recommending further reduction to multi-residential ratio
3. Any further Council-directed amendments

Impact to Households

Based on estimates

2024 DRAFT BUDGET - TALLY SHEET

DIV	Division Name	2022 Budget	2023 Budget	2024 Draft Budget	Difference	
	Average Household		2023	EST. INCREASE		
2023	232,150.00					
	Municipal	3,095.19	73%	\$ 79.96	2.58%	3,175
	County	817.17	19%	\$ 50.17	6.14%	867
	School	355.19	8%	\$ -	0.00%	355
		4,267.55		\$ 130.14	3.05%	4,398



Next Steps

Budget By-law – March 11th

2024 Tax Policy Recommendations – Corporate Services April meeting

Tax Rate By-law – April 29, 2024 (assuming County rates are finalized)

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

Comprehensive Capital Update – Special Meeting June 24th

Detail operating budgets to be presented to committees in the fall

2025 Operating Budget – December 2024