



2023 BUDGET PACKAGE

BUDGET OVERVIEW



MESSAGE FROM THE CAO

The beginning of a new Council term is an exciting time as Council and staff work together to set the agenda for the term through the strategic plan process. As the strategic plan process is not yet complete, the 2023 Budget has been developed based on forecasted provincial/federal program requirements, current service levels and the priorities and outstanding initiatives from the 2021-2022 Strategic Action Plan.

Most significantly, the objectives to apply a climate and equity lens to decision making throughout the organization continues to evolve. In 2022, Council declared a Climate Emergency further highlighting a commitment to the work underway through the Climate Action Plan. Implementing the next phases of the Plan requires staff resources and investments in programs and adaptation, with both included in this budget.

Continued efforts to actively focus on diversity, equity and inclusion are needed to remove systemic barriers and create a more inclusive organization for staff and the community. This requires training, education and policy work that uses data-driven, anti-racist, anti-colonial, anti-oppression frameworks. The budget includes funding for staff training at all levels of the organization and support to develop equity related policies, programs and processes.

Other ongoing initiatives from the 2021-2022 Strategic Action Plan to streamline services and processes through digital modernization will continue to be a focus. Implementation of new systems requires strong communication and change management. In 2022, a formal change management structure was adopted and is being applied to all projects and initiatives to support employees and ensure success.

Infrastructure projects vary from roads and bridge work, to increased capital maintenance at Dufferin Oaks Long Term Care Home as the building ages. Other facilities related projects include community housing capital maintenance, court room repairs, and parking lot improvements. The most significant addition to the budget is the inclusion of funds to begin the process to establish a second operations centre in the southern part of the County. The budget includes increased funding for vehicle and equipment replacements which are impacted by inflation.

During the budget deliberation, Council determined that they preferred to move ahead with additional senior transit services rather than a County-wide on-demand transit service.

2023 is sure to bring additional challenges and opportunities. The impacts of the pandemic continue to reverberate, inflation appears stuck over 6%, cyber threats are more and more prevalent, mental health crises and social inequity continue to be far reaching. Inter-agency collaboration is key in the Health and Human Services sector and Dufferin County continues to sit at numerous tables and working groups. Working closely with community partners and stakeholders such as Headwaters Communities in Action and the Dufferin Board of Trade will provide opportunities to develop practical and innovative local solutions.

Having a strong, connected community with supportive and responsive services for all residents is more important than ever. This budget puts forward a plan that ensures those services are available and helps move the County forward as a new Strategic Plan is developed.

Thank you to everyone who contributed to the budget this year. It was a team effort!



Sonya Pritchard, CAO Dufferin County

LAND ACKNOWLEDGEMENT

We would like to begin by respectfully acknowledging that Dufferin County resides within the traditional territory and ancestral lands of the Tionontati (Petun), Attawandaron (Neutral), Haudenosaunee (Six Nations), and Anishinaabe peoples.

We also acknowledge that various municipalities within the County of Dufferin reside within the treaty lands named under the Haldimand Deed of 1784 and two of the Williams Treaties of 1818: Treaty 18: the Nottawasaga Purchase, and Treaty 19: The Ajetance Treaty.

These traditional territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

PRONUNCIATION GUIDE:

Tionontati – “Tee-oh-nahn-TAH-tee”

Attawandaron – “At-tah-wahn-da-ron”

Haudenosaunee – “ho-DEE-no-Sho-nee”

Anishinaabe – “ah-NISH-IH-nah-bay”

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INTRODUCTION

THE BUDGET PROCESS

The budget is developed over several months with input from all departments. For 2023:

- July-October: Departments complete operating and budget templates and review with Finance
- October-November: Finance consolidates results, provides analysis, seeks clarification, updates and reviews further with departments
- November-December: Budget totals finalized, analysis of reserve and potential application
- December-January: Budget Review and packages created
- January: Presentations to committee
- February: Consideration by Council

WHAT'S IN THE DOCUMENT?

An overview with consolidated results and details by committee, department and division (functional area) of a 4-year financial plan and 10-year capital plan. The document includes the following for each County functional area:

- Overview of the roles and responsibilities of each area, key team members, key functions, challenges, some statistical information and information about what's on the horizon
- Financial Plan, covering Draft Budgets for the years 2023 to 2026 including budget highlights and details to support proposed additional staffing requirements
- Capital Fund Summaries and Capital Work Plans detailing planned work by asset category and project information



The County uses the budgeting tool Questica to gather input and compare year over year budget information. For capital work plans and analysis a series of Excel spreadsheets are currently required.

OVERVIEW

The Budget is summary of the operating and capital requirements and forecasts for the next four years with additional detail out to 10 years for the capital asset fund for each department.

The 2023 DRAFT is impacted by a number of external factors: uncertainty around federal and provincial policy changes and funding, inflation, rising interest rates, extended delivery times, ongoing pressures in the labour market, and unprecedented levels of development activity. These factors put not only direct financial pressure on the County but also effect staff and resource capacity. Expenses have increased significantly. A substantial portion of the increase is offset by government transfers and a strategy to mitigate some the remaining impact by applying reserves, that have increased over the last several years, is proposed.

BUDGET TOTALS

(OPERATING AND CAPITAL CONTRIBUTION CONSOLIDATED)

(in 000s)	2022 BUDGET	2023 DRAFT	2024 PLAN	2025 PLAN	2026 PLAN
Expenses	\$98,673	\$110,906	\$116,449	\$107,043	\$111,198
Non-tax revenue	-\$50,108	-\$58,883	-\$58,485	-\$52,177	-\$52,135
Reserves and DC's used	-\$6,144	-\$8,135	-\$9,659	-\$2,610	-\$2,869
Status quo Tax Levy*	\$42,421	\$43,888	\$48,305	\$52,256	\$56,194
Status quo Tax Levy Increase	\$1,378	\$1,467	\$4,417	\$3,951	\$3,938
Status quo Tax Levy % Increase	3.36%	3.46%	10.06%	8.18%	7.54%
Additional Staff		\$480	\$1,161	\$1,228	\$1,299
Additions		\$1,032	\$222	\$224	\$226
Additional Reserves Used		-\$500	\$0	\$0	\$0
Total Tax Levy	\$42,421	\$44,900	\$49,688	\$53,708	\$57,719
Total Tax Levy Increase	\$1,378	\$2,479	\$4,788	\$4,020	\$4,011
Total Tax Levy % Increase	3.36%	5.84%	10.66%	8.09%	7.47%
New Assessment Growth	1.42%	1.56%	1.50%	1.50%	1.50%
Net Tax Payer Impact	1.94%	4.28%	9.16%	6.59%	5.97%

* Status quo includes additional provincial and federal programs that provide funding

Historically, the tax levy increase was close to inflation (2%) plus assessment growth (1-3%) resulting in a net impact to tax payers close to inflation. With inflation more than 6%, efforts to mitigate increases and apply reserve transfers to phase-in the impact is proposed.

ARRIVING AT THE TAX LEVY

The tax levy is the amount of money required to be raised from property taxes to fund the business of the municipality after applying all other sources of revenue including internal transfers from reserves on hand. In Ontario, municipalities must approve a balanced budget. The tax levy, plus all other sources of revenue must equal the total estimated expenses.

TOTAL EXPENSES

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN
Operating Expenditures					
Salaries and Benefits	\$32,315	\$34,745	\$36,780	\$38,857	\$41,197
Administrative and Office	\$4,934	\$5,660	\$4,831	\$4,610	\$4,946
Debt Repayment	\$1,328	\$1,309	\$1,257	\$1,045	\$1,031
Service Delivery	\$36,824	\$40,746	\$39,788	\$40,568	\$41,301
IT and Communications	\$1,471	\$1,778	\$1,856	\$1,917	\$1,760
Facilities	\$4,664	\$5,198	\$5,203	\$5,297	\$5,391
Vehicles and Equipment	\$1,312	\$1,475	\$1,506	\$1,548	\$1,592
Internal Services Used	\$1,838	\$1,888	\$1,919	\$1,917	\$2,005
Internal Services Recovered	-\$1,838	-\$1,888	-\$1,919	-\$1,917	-\$2,005
COVID	\$633	\$0	\$0	\$0	\$0
Digital Modernization Projects	\$1,850	\$1,915	\$200	\$0	\$0
Total Operating Expenditures	\$85,331	\$92,827	\$91,421	\$93,843	\$97,219
Capital Contribution	\$13,342	\$18,218	\$25,028	\$13,200	\$13,979
Total Expenses	\$98,673	\$111,046	\$116,449	\$107,043	\$111,198

WHAT'S INCLUDED IN EACH CATEGORY?

ADMINISTRATIVE AND OFFICE

General liability insurance, legal fees, consulting fees, promotions and advertising, office supplies, employee training, conferences, professional association memberships, and other similar costs.

SERVICE DELIVERY

Costs directly associated with providing services to the public or internal stakeholders with materials and supplies, contracts, service agreements, grants, and program payments associated with government transfer programs such as Ontario Works financial assistance, child care subsidies, and rent geared-to-income assistance.

IT AND COMMUNICATIONS

Phones, cell phones, internet, software and hardware expenses.

FACILITIES

Utilities, property insurance, property taxes, cleaning contracts, parking lot snow removal, general building and grounds maintenance, HVAC, electrical, plumbing, security and safety systems.

VEHICLES AND EQUIPMENT

Costs related to operation (fuel, insurance, licensing) and maintenance of the County fleet and equipment (plows, graders, loaders, excavator, lawn tractors, power stretchers, washers and dryers).

INTERNAL SERVICES USED/RECOVERED

Transfers to from support departments to reflect full costs of service provision for reporting/funding requirements.

DIGITAL MODERNIZATION PROJECTS

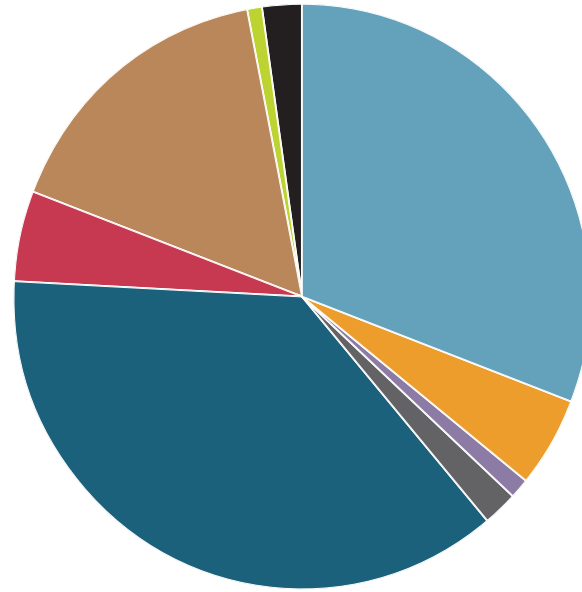
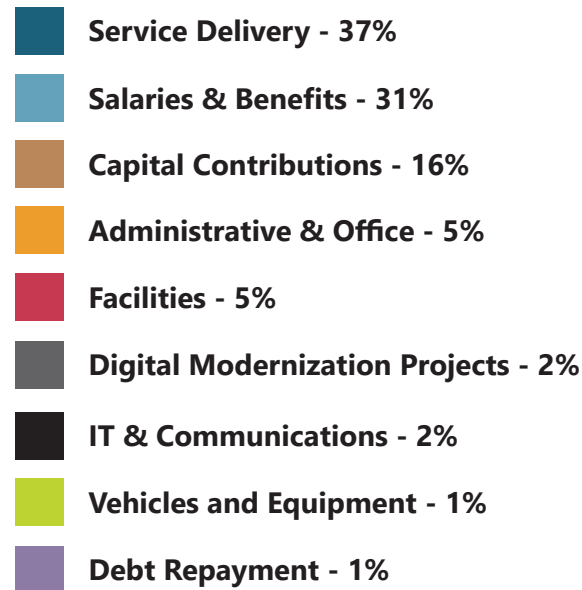
Large multi-year software projects that impact the entire corporation.

CAPITAL CONTRIBUTION

The total funds being added to the capital asset fund.



EXPENSE DISTRIBUTION



NON-PROPERTY TAX REVENUES

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN
User Fees	\$5,050	\$5,378	\$5,451	\$5,524	\$5,591
Supplemental Taxation	\$352	\$355	\$305	\$265	\$239
Investment Income	\$540	\$775	\$770	\$700	\$700
Rent Revenue	\$3,954	\$3,922	\$4,105	\$4,185	\$4,269
Government Transfers	\$37,050	\$40,588	\$38,841	\$38,723	\$38,927
Other Revenue	\$3,161	\$4,364	\$2,803	\$2,781	\$2,408
Debt Financing	\$0	\$3,500	\$6,210	\$0	\$0
Total Revenues	\$50,107	\$58,883	\$58,485	\$52,177	\$52,135

HIGHLIGHTS

- User fees are primarily resident accommodation fees for Dufferin Oaks
- The large increase in Government transfers in 2023 is a result of the national childcare initiative
- Federal transfers related to housing are slated to decrease in the coming years as subsidies linked to housing provider mortgages end as debts are retired

- Uncertainty with respect to a number of provincial subsidies is reflected in conservative estimates for future transfers
- Other revenues are cost recoveries from outside agencies, recycling revenue, non-government grants, and sales of equipment
- Debt financing in 2023 and 2024 is proposed for a new south Dufferin Operations Centre which has been identified in the Development Charge Background Study for several years

RESERVES AND DEVELOPMENT CHARGES

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN
Rate Stabilization Reserve	\$1,524	\$3,635	\$1,831	\$989	\$868
Contingencies	(\$20)	(\$20)	(\$20)	(\$20)	(\$20)
Operating Reserves	\$271	\$73	\$70	\$0	\$60
Digital Modernization	\$1,850	\$1,915	\$200	\$0	\$0
Safe Restart Funding	\$700	\$31	\$0	\$0	\$0
Capital Reserves	\$81	\$629	\$221	\$46	\$456
Total General Reserves	\$4,406	\$5,763	\$2,302	\$1,015	\$1,364
Total Reserve Funds	\$378	\$420	\$392	\$401	\$409
Building Department Fund	\$525	\$616	\$444	\$471	\$409
Development Charges	\$1,219	\$1,336	\$6,521	\$724	\$687
Obligatory Reserve Funds	\$1,744	\$1,952	\$6,965	\$1,195	\$1,096
Total Reserves and DCs	\$6,528	\$8,135	\$9,659	\$2,611	\$2,869

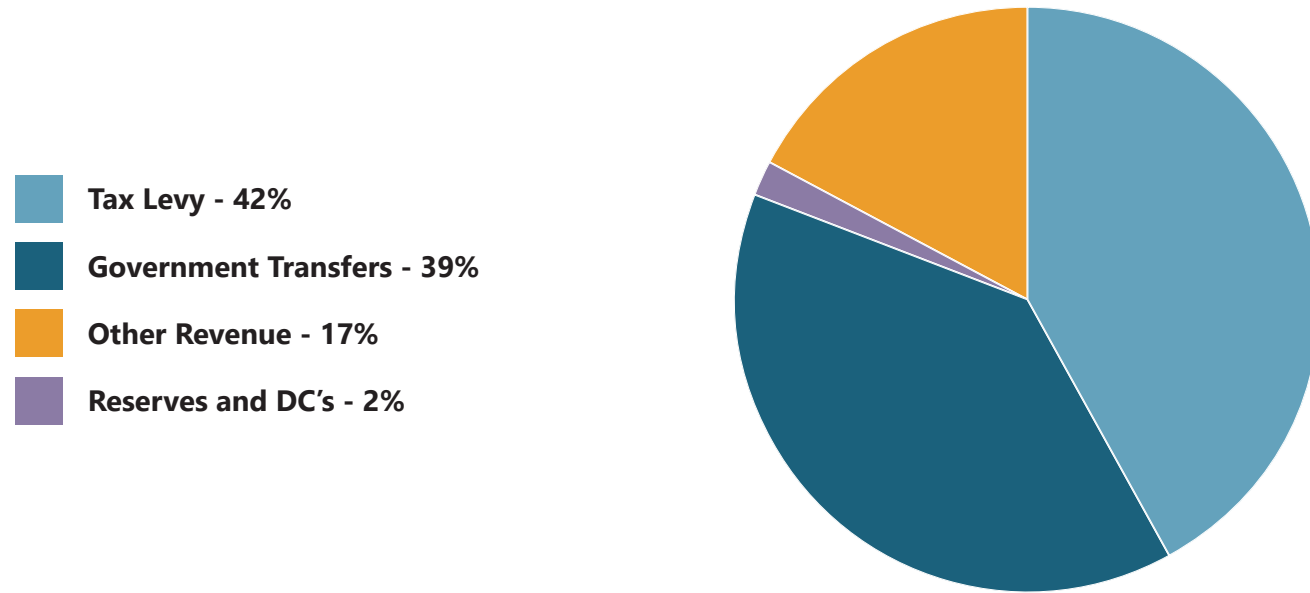
HIGHLIGHTS

The reserve balances have grown over the years as additional funds are set aside for specific purposes and year-end surpluses are transferred into reserves. Reserves can be classified into a number of categories:

- General Reserves for contingencies, operating, capital, and special initiatives. These can be used at Council's discretion
- Reserve Funds set up for specific purposes and held until required
- Obligatory Reserve Funds are established by statute and must be used in a prescribed manner, includes Development Charges
- Capital Asset Fund, the largest reserve used for contributing to capital assets and funding annual workplans as per the Asset Management Plan (activity related to the capital asset fund is consolidated into the Expense, Revenues for the Budget Totals but is shown separately in the capital specific section of the budget)

REVENUE DISTRIBUTION

County operations are funded through two main categories of revenue tax levy (property taxes) and transfer from other levels of government. With government transfers at 37% a significant portion of the budget is restricted by provincial and federal program requirements. Other revenues is a variety of sources.



TAX LEVY BY DEPARTMENT

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN
Council	\$678	\$841	\$854	\$868	\$890
Office of CAO	\$1,237	\$1,255	\$1,313	\$1,382	\$1,449
People and Equity	\$1,204	\$1,319	\$1,494	\$1,586	\$1,684
Corporate Services	\$3,419	\$2,047	\$3,043	\$4,071	\$4,304
Infrastructure and Environment	\$17,086	\$18,222	\$19,635	\$20,437	\$21,697
Health Services	\$6,016	\$6,509	\$6,552	\$6,592	\$6,832
Dufferin Oaks	\$4,689	\$6,462	\$7,545	\$8,845	\$10,072
Community Services	\$6,189	\$6,118	\$6,869	\$7,440	\$8,196
Development and Tourism	\$1,905	\$2,127	\$2,230	\$2,333	\$2,440
Total All County Departments	\$42,421	\$44,900	\$49,536	\$53,554	\$57,563

HIGHLIGHTS

- Dufferin Oaks sees steady increases over the next several years as the requirements for additional staffing and support are implemented and as the long-term care facility ages more capital repairs and maintenance are required
- Community Services sees a temporary dip in 2023 as a result of additional funding for specific programs and measures to mitigate increases to expenses in anticipation of future funding reductions
- Corporate Finance has previously been incorporated into the Finance/Treasury budget but has been identified separately for 2023. This portion of the budget captures significant financial transactions that impact the bottom line – investment income, supplemental property tax revenues, and the MPAC payment
- For 2023 staff are also proposing a reserve transfer of \$1 million from the Rate Stabilization Reserve (RSR) to offset the impacts of inflation. The RSR has grown substantially over the last several years from prior year surpluses
- A surplus is again expected from 2022 due to delayed projects, staff vacancies, and unanticipated funding from other levels of government
- A “vacancy savings” amount of \$750,000 is proposed to reflect the reduction in salary and benefits costs that occur as a result of staff turnover. The amount represents 2% of total salaries and benefits costs and is below the actual vacancy rate for the past several years

BUDGET ADDITIONS

- \$70,000 was added to supplement the Food for Thought Grant
- The start date of the IT Service Desk Manager position was delayed from May to September
- \$787,000 was added to support the International Plowing Match
- Transit services was reduced by \$280,000, leaving \$25,000 to investigate alternative solutions to enhance transportation services for seniors through Dufferin County Community Support Services
- \$300,000 was added for Paramedics, which is offset by 50% cost-share with the Province for a net addition of \$150,000
- Additional Reserves of \$500,000 were applied



Inflationary impacts are seen throughout the budget on specific contracts with CPI adjustments like waste collection and across the board on items like insurance (16%), utilities (14.5%) and vehicle fuel (19%).

FINANCIAL PLAN

The Financial Plan provides an overview of the revenues, expenditures, and transfers used to calculate the operating tax levy requirement, plus the capital levy to arrive at total levy and increase from the 2022 Budget. Each of the department budgets provides specific details on increases and adjustments.

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN	DOLLAR CHANGE	%AGE CHANGE
Revenues							
User Fees	\$5,050	\$5,378	\$5,451	\$5,524	\$5,591	\$329	6.51%
Supplemental Taxation	\$352	\$355	\$305	\$265	\$239	\$2	0.65%
Investment Income	\$540	\$775	\$770	\$700	\$700	\$235	43.52%
Rent Revenue	\$3,954	\$3,922	\$4,105	\$4,185	\$4,269	-\$32	-0.81%
Government Transfers	\$33,090	\$37,289	\$36,002	\$35,844	\$36,048	\$4,199	12.69%
Other Revenue	\$2,991	\$3,464	\$2,633	\$2,631	\$2,258	\$473	\$2,258
Total Revenues	\$45,978	\$51,184	\$49,266	\$49,148	\$49,106	\$5,206	11.32%
Expenditures							
Salaries and Benefits	\$32,315	\$35,495	\$37,280	\$39,357	\$41,697	\$3,180	9.84%
Vacancy Savings	\$0	-\$750	-\$500	-\$500	-\$500	-\$750	
Administrative and Office	\$4,934	\$5,660	\$4,831	\$4,610	\$4,946	\$726	14.71%
Debt Repayment	\$1,328	\$1,309	\$1,257	\$1,045	\$1,031	-\$18	-1.39%
Service Delivery	\$36,824	\$40,746	\$39,788	\$40,568	\$41,301	\$3,922	10.65%
IT and Communications	\$1,471	\$1,778	\$1,856	\$1,917	\$1,760	\$307	20.83%
Facilities	\$4,664	\$5,198	\$5,203	\$5,297	\$5,391	\$535	11.46%
Vehicles and Equipment	\$1,312	\$1,475	\$1,506	\$1,548	\$1,592	\$163	12.42%
Internal Services Used	\$1,838	\$1,888	\$1,919	\$1,917	\$2,005	\$49	2.68%
Internal Services Recovered	-\$1,838	-\$1,888	-\$1,919	-\$1,917	-\$2,005	-\$49	2.68%
COVID	\$633	\$0	\$0	\$0	\$0	-\$633	
Total Expenditures	\$83,482	\$90,912	\$91,221	\$93,843	\$97,219	\$7,430	8.90%
Transfers							
Transfers from Reserves	-\$3,165	-\$3,407	-\$2,652	-\$1,776	-\$1,661	-\$242	7.65%
Transfers from/to Trust	\$15	\$15	\$15	\$15	\$15	\$0	0.00%
DC Contribution	-\$696	-\$895	-\$255	-\$253	-\$251	-\$200	28.70%
Transfers to Reserves	\$1,210	\$817	\$892	\$942	\$1,018	-\$393	-32.47%
Total Transfers	-\$2,636	-\$3,471	-\$2,000	-\$1,071	-\$879	-\$879	33.35%
Total All County Departments	\$34,868	\$36,258	\$39,954	\$43,624	\$47,234	\$1,390	3.99%
Digital Modernization Projects							
Transfers from Reserves	-\$1,850	-\$1,915	-\$200	\$0	\$0	\$0	\$0
Expenses	\$1,850	\$1,915	\$200	\$0	\$0	\$0	\$0
Total Digital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Staffing Requirements		\$480	\$1,161	\$1,228	\$1,299		
Total Additions		\$480	\$1,161	\$1,228	\$1,299		
Total Operating Tax Levy	\$34,868	\$36,738	\$41,115	\$44,852	\$48,533	\$1,870	5.36%
Capital Levy	\$7,554	\$7,630	\$8,350	\$8,632	\$8,961	\$76	1.01%
Total Tax Levy	\$42,421	\$44,368	\$49,466	\$53,484	\$57,494	\$1,946	4.59%
Additions	\$0	\$532	\$222	\$224	\$226		
Total Tax Levy	\$42,421	\$44,900	\$49,688	\$53,708	\$57,720	\$2,478	5.84%
Assessment Growth							1.56%
Net Impact to Tax Payers							4.28%

SALARIES AND BENEFITS

(in 000s)	2022 BUDGET	2023 BUDGET	DOLLAR CHANGE
Salaries and Benefits	\$32,315	\$35,495	\$3,180
Council compensaton increase, addition of 1 councillor, elimination of internet allowanc			\$84
<i>Non-union</i>			
Proposed 4% Cost of Living increase (effective July 1st)			\$348
Contract positions added for government funded program increases *			\$619
Temporary contract positions for Digital Modernization projects (transfers from reserve:			\$179
Childcare and Early Learning Hours Increased to meet current requirements			\$59
Steps increase - grid movement			\$456
<i>Union</i>			
Contract Increase per collective bargaining			\$698
PSWs \$3.00 per hour premium, as per provincial mandate and funding*			\$547
OMERS added for all PT			\$189
Total			\$3,180
Vacancy Savings			\$750
Net Increase			\$2,430
Additional Staffing			\$480
Total Salary and Benefit Increase			\$2,910

HIGHLIGHTS

- Proposed 4% cost of living adjustment (total compensation) as per Draft COLA policy
- Steps increase – grid movement represents progression on the non-union pay grid. In 2022, a new grid was approved for phased-in implementation to mitigate one-time cost. Staff moved onto the grid at the closest point to their current salary. This moved several people to a lower step than on the previous grid with movement to occur annually until at job rate
- The CUPE collective agreement was approved in December 2022
- OMERS expanded eligibility to include all part time staff
- Vacancy Savings – to reflect an average 2% vacancy rate



HOW MANY PEOPLE WORK FOR DUFFERIN COUNTY?

It fluctuates based on the season and number of vacancies, on average there are:
Council – 15
Non-Union FTE 171
Union FTE – 166

(FTE = full-time equivalents)

CAPITAL ASSET FUND

The Capital Asset Fund is a reserve for all current and future capital projects. Contributions to capital consider all sources of funding available. The capital workplan identifies projects for each year and the cost of this work is withdrawn from the capital asset fund as the work is completed.

(in 000s)	2022 BUDGET	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN
Carry Forward from Prior Year		\$5,730			
Opening Balance	\$16,021	\$17,140	\$12,708	\$10,665	\$9,184
Contributions					
Government Transfers	\$3,960	\$3,439	\$2,839	\$2,879	\$2,879
Capital Levy (Property Taxes)	\$7,554	\$7,630	\$8,350	\$8,632	\$8,961
Other Revenue	\$170	\$900	\$170	\$150	\$150
Debt Financing	\$0	\$3,500	\$6,210	\$0	\$0
Transfers from Reserves	\$1,135	\$2,308	\$1,193	\$1,068	\$1,553
DC Contributions	\$523	\$441	\$6,266	\$471	\$436
Total Contributions	\$13,342	\$18,218	\$25,028	\$13,200	\$13,979
Capital Work					
Land	\$0	\$3,300	\$0	\$0	\$0
Land Improvement	\$2,053	\$2,357	\$986	\$613	\$730
Buildings	\$3,525	\$4,293	\$14,557	\$2,684	\$1,539
Equipment and Machinery	\$1,139	\$1,164	\$751	\$956	\$2,040
Vehicles	\$1,271	\$2,120	\$1,665	\$1,540	\$1,885
Roads	\$6,559	\$7,723	\$7,063	\$7,105	\$6,918
Bridges & Culverts	\$2,806	\$1,692	\$2,050	\$1,784	\$1,596
Other	\$600	\$0	\$0	\$0	\$20
Total Capital Work	\$17,953	\$22,649	\$27,071	\$14,682	\$14,728
Ending Capital Asset Fund Balance	\$11,410	\$12,709	\$10,665	\$9,183	\$8,435



THE CAPITAL LEVY = TOTAL OF THE WORK PLAN (-) ALL OTHER CONTRIBUTIONS
(Over a rolling 20 year period)

One goal of capital asset planning is maintaining a stable capital levy over time.

HIGHLIGHTS

Capital work is separated into asset categories. Each of these categories relate to the replacement or rehabilitation of various assets:

LAND

Acquisition or disposition of land

LAND IMPROVEMENTS

Parking lots, sidewalks, fences, intersection lighting and trails development

BUILDINGS

Security, heating ventilation and air conditioning, windows and doors, flooring, roofing, chimneys, balconies, kitchen and bathroom upgrades

EQUIPMENT AND MACHINERY

Elevators, appliances, lifts, tubs, laundry, kitchen and housekeeping equipment, defibrillators, stretchers, small tractors, ATV, trailers, laptops, monitors, servers

VEHICLES

Ambulances, snow plows, heavy roads equipment, wheelchair vans, pick-up trucks

ROADS

Design, construction and contract admin related costs for rehabilitation or reconstruction of County roads, including shared roads

BRIDGES AND CULVERTS

Design, construction and contract admin related costs for rehabilitation or reconstruction of County bridges and culverts, including shared structures

OTHER

Dufferin Oaks nurse call system, electric vehicle charging stations, and any other items that do not fit in one of the above categories

Each year the projected opening balance is adjusted based on whether or not funds are carried forward from the prior year. Efforts are made to adjust the contributions and the workplan to ensure the tax levy amount remains relatively stable from year to year.

Once the value of the work is determined, other funding sources are considered. These include Government Transfers such as the Canada Community-Building Fund (formerly Gas Tax) and OCIF funding, Other Revenue such as equipment sales or contributions from others (shared projects), Transfers from Reserves and Development Charges. Once these are established an appropriate level of capital levy is determined.

20 YEAR CAPITAL PROJECTIONS (IN 000s)



CONCLUSION

The 2023 DRAFT Budget maintains all services and programs and implements additional provincially and federally funded initiatives. Every effort has been made to prepare a budget that addresses inflationary pressures, capacity constraints, and responsible asset management while mitigating the financial impact to tax payers.

