



# 2025 BUDGET PACKAGE

## BUDGET OVERVIEW

# LAND ACKNOWLEDGEMENT

Each year budget work begins in the summer. After several reiterations, the budget presented reflects the resources required to continue providing the services the County offers. The budget is presented slightly different than in previous years, adjusting the status quo budget to better reflect the true costs of continuing to provide the same level of service to our customers and residents. Digital transformation and proposed staffing additions continue to be shown separately. Different in 2025 is the segregation of all costs that are new. These have been divided further to reflect items that Council has previously committed to (such as the Better Homes Dufferin energy retrofit program and the transit and the long term waste management strategies) as well as items that are being included for the first time in 2025 (such as support for the Older Adult Services Review and Master Housing Strategy, climate initiatives and an update to the Active Transportation Master Plan).

During the development of the 2025 budget, it became evident that achieving all of the strategic objectives is not feasible within the current budget. To balance strategic goals and fiscal responsibility many planned initiatives have been shifted to future years or scaled back.

Each year, divisions submit their proposed budgets, which are then reviewed, analyzed and consolidated. The first iterations of the budget saw most divisions with double digit increases. Several meetings with senior management, finance and managers have resulted in a proposed 7.08% levy increase, or 5.6% after growth. Adjustments to the budget were being made right up to the last minute.

The budget presented is a culmination of effort and hours of work from many people. It represents the planned work over the next year, highlights the key initiatives that support the strategic direction of Dufferin County, and outlines some of the challenges that impact the organization. It reflects the cost of providing services today and investing in the future.

Thank you to all who have contributed.



**AIMEE RAVES, CPA, CMA**  
**Manager of Corporate Finance/Treasurer**

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 2025:

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



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.

## 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 capital plan. The document includes the following for each County functional area:

- Overview of the roles and responsibilities of each area, divisional lead, key functions, statistics, strategic plan key initiatives and challenges
- Financial Plan, covering Draft Budgets for the years 2025 to 2028 including budget highlights and details to support proposed additional staffing requirements
- Capital Fund Summaries and Capital Workplans detailing planned work by asset category and project information

An appendix has been included to provide more detail as to what is contained in each expense, revenue and capital category.

# SUPPORTING THE STRATEGIC PLAN

The County's 2023 to 2026 Corporate Strategic Plan was approved by County Council in June 2023.

## STRATEGIC PLAN AT A GLANCE

### Vision

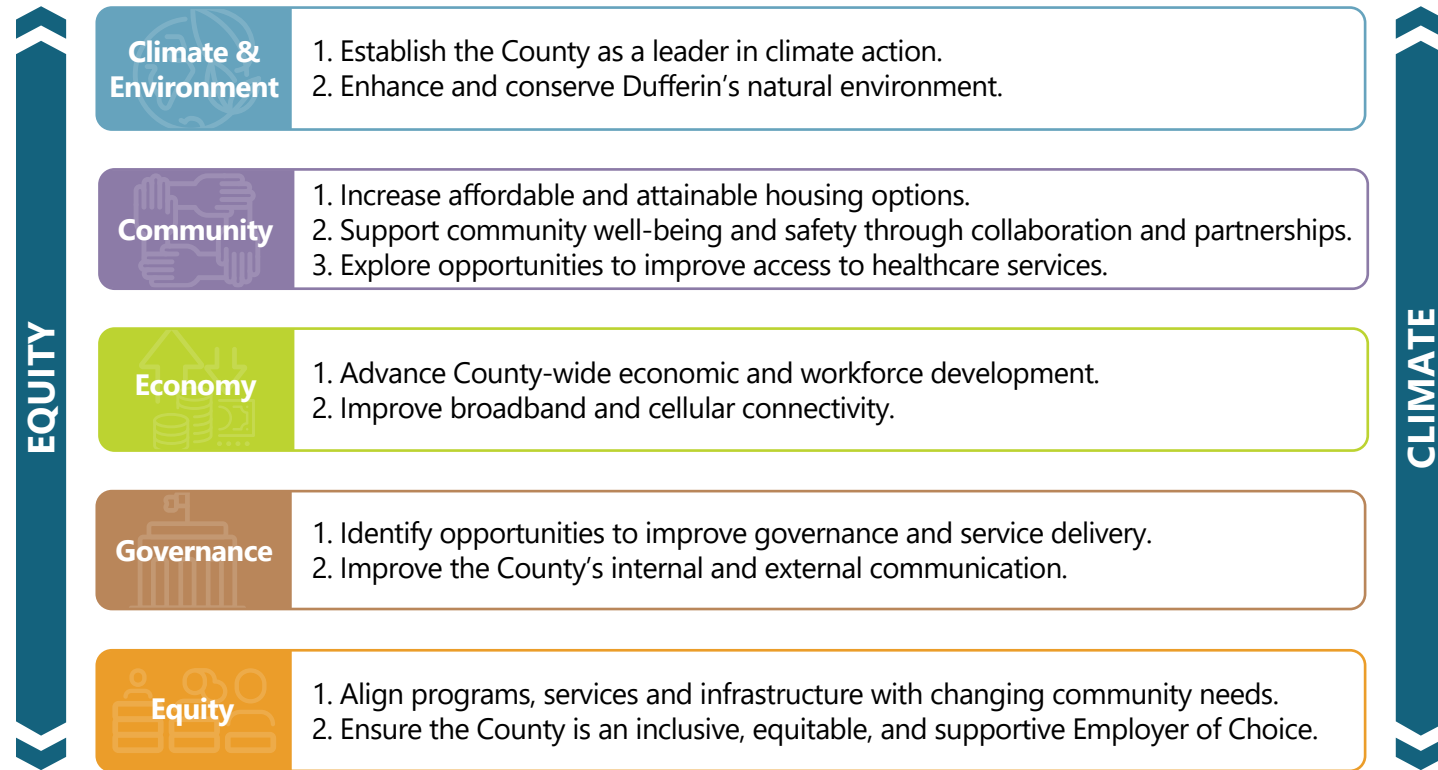
A community that grows together.

### Mission

Providing programs and services that foster a thriving, equitable and resilient community in an ever-changing world.

### Values

Collaboration | Accountability | Innovation | Compassion | Courage



The Plan is a guide for Council and staff in planning for the future. It forms the foundation of operational plans, the annual budget, recommendations to Council and day-to-day decision making. At the same time, achieving the objectives articulated in the plan must be balanced with fiscal responsibility and resource constraints. Highlights of key initiatives included in the 2025 budget are:



### Climate and Environment

- Establish the County as a leader in climate action
  - Complete Road Resilience Report - \$75,000
  - Expand Active Transportation Network with bike lanes along County Road 25 – \$1,000,000
  - Roll out BetterHomes Dufferin Home Retrofit Program - \$2,030,000
  - Develop Climate Master Plan - \$250,000
  - County Buildings Energy Retrofit Study - \$200,000
  - Additional electric vehicle charging stations for County fleet - \$625,000
  - Update Active Transportation Master Plan - \$100,000
- Enhance and conserve Dufferin's natural environment
  - Perform thermal mapping of the road network to optimize material usage and minimize environmental impact - \$35,000
  - Rain Barrel Subsidy Program - \$25,000
  - Natural Asset Management Plan inventory - \$100,000
  - Long Term Waste Strategy update and audits - \$122,000
  - Planning for mobile waste depot - \$25,000



### Community

- Increase affordable and attainable housing options
  - Housing Strategy planning for next steps - \$50,000
  - Start-up fund for Housing Strategy implementation - \$500,000
  - Create Housing Strategy implementation Project Lead role - \$135,000
  - Work with housing operators to implement new operating agreements
  - Complete upgrades and capital maintenance on housing stock - \$1,887,000 with \$438,000 in funding from Canada Mortgage and Housing Corporation (CMHC)
  - Commence Housing and Homelessness Task Force to investigate options for supports and housing - \$6,000
  - Establish a fast-track building permit approval system for additional residential units
- Support community well-being and safety through collaboration and partnerships
  - Community Resilience Hub - \$100,000
  - Expand support for Headwaters Communities in Action and DC MOVES programs - \$60,500
  - Expand Community Grant Program by \$45,000 to \$140,000
  - Collaborate with child care sector to provide education and training for providers
- Explore opportunities to improve access to healthcare services
  - Provide rent-free space for medical resident training program
  - Fund portion of Physician Recruiter - \$50,000
  - Work with Dufferin Caledon Drug Strategy Committee on overdose awareness
  - Develop and implement a Paramedic Services Master Plan - \$100,000
  - Implement additional paramedic shift in Shelburne - \$426,000
  - Purchase paramedic command vehicle - \$80,000

# SUPPORTING THE STRATEGIC PLAN CONTINUED



## Economy

- Advance County-wide economic and workforce development
  - Advance Workforce Strategy for Early Childhood Educators
  - Develop and implement a County-wide Community Improvement Plan - \$80,000
  - Develop and implement an Investment Attraction Program - \$25,000
  - Advance tourism development - \$20,000
  - Create and distribute the Explore Dufferin Guide - \$60,000
- Improve broadband and cellular connectivity
  - Prioritize broadband permit applications
  - Continue to support SWIFT



## Governance

- Identify opportunities to improve governance and service delivery
  - Review committee/meeting structure
  - Implement Road Safety Management software - \$20,000
  - Complete new Operations Centre detailed design
  - Guiderail Inspection Study - \$60,000
  - Road welcome sign replacement - \$200,000
  - Ongoing implementation of Asset Management Plan - building and equipment upgrades, repairs, and replacements - \$8,647,000
  - Ongoing implementation of Asset Management Plan - roads and bridges - \$11,155,000
  - Consolidate facilities project planning (new position) - \$112,000
  - Edelbrock Centre improvements, design work - \$750,000
  - Growth Services Review - \$25,000
  - Telecommunication System Review - \$20,000
  - Cybersecurity exercises - \$17,000
  - IT infrastructure upgrades - \$364,000
  - Continue digital modernization projects (financial information system, human resources information system, asset management software, budget software) - \$843,000
  - Apply new Ontario Building Code with training and education for staff and public
  - Develop and implement long-term fundraising and sponsorship plan for the MoD
- Improve the County's internal and external communications
  - Provide training on Community Engagement Framework for staff leading consultation initiatives - \$7,000
  - Implement Days of Significance, Proclamation, and Flag Raising policies and procedures
  - Implement Communications Strategy



## Equity

- Align programs, services and infrastructure with changing community needs
  - Collaborate with licensed child care sector to bring more child care spaces online
  - Next steps to implement Older Adult Strategy - \$25,000
  - Additional staff to implement recommendations of Older Adult Services review - \$135,000
  - Implement transit services between Orangeville and Shelburne supported by Orangeville Transit - \$168,000
  - Implement Older Adults Transportation Service enhancement - \$78,000
  - Advocate for improved income and housing supports for those in need
- Ensure that the County is an inclusive, equitable and supportive Employer of Choice
  - Implement additional opportunities for staff recognition
  - Market wage review - \$65,000
  - Indigenous education training - \$35,000
  - Leadership Core Competencies training - \$60,000
  - Dufferin Oaks Train the Trainer Program - \$20,000
  - Support upskilling program to train more Personal Support Workers at Dufferin Oaks

Note – The amounts identified are total costs for 2025 and do not reflect funding or the application of reserves.



# OVERVIEW

The Budget is a summary of the operating and capital requirements and forecasts for the next four years for each department and division.

The 2025 DRAFT is impacted by a number of external factors: uncertainty around federal and provincial policy changes and funding, economic conditions including exchange rates and inflation as well as continued pressures in the labour market. These factors put not only direct financial pressure on the County but also affect staff and resource capacity. Expenses have increased significantly, mostly due to planned capital work which will require borrowing. Another large portion of the increase is offset by government transfers and a continued strategy to mitigate some of the remaining impact by applying reserves.

## BUDGET TOTALS

(OPERATING AND CAPITAL CONTRIBUTION CONSOLIDATED)

| (in 000s)                             | 2024<br>BUDGET  | 2025<br>BUDGET  | 2026<br>PLAN    | 2027<br>PLAN    | 2028<br>PLAN    |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Expenses                              | \$134,901       | \$161,636       | \$142,831       | \$138,818       | \$134,724       |
| Non-tax revenue                       | -\$69,943       | -\$98,639       | -\$83,163       | -\$80,881       | -\$76,540       |
| Reserves and DC's used                | -\$17,488       | -\$14,007       | -\$7,034        | -\$1,578        | \$912           |
| <b>Status quo Tax Levy*</b>           | <b>\$47,470</b> | <b>\$48,989</b> | <b>\$52,633</b> | <b>\$56,359</b> | <b>\$59,096</b> |
| Status quo Tax Levy Increase          | \$2,570         | \$1,519         | \$3,644         | \$3,726         | \$2,737         |
| <b>Status quo Tax Levy % Increase</b> | <b>5.72%</b>    | <b>3.20%</b>    | <b>7.44%</b>    | <b>7.08%</b>    | <b>4.86%</b>    |
| Additional Staff                      |                 | \$413           | \$1,166         | \$2,032         | \$2,287         |
| Previously Committed                  |                 | \$295           | \$314           | \$447           | \$580           |
| New                                   |                 | \$1,133         | \$2,605         | \$3,493         | \$3,829         |
| <b>Total Tax Levy</b>                 | <b>\$47,470</b> | <b>\$50,830</b> | <b>\$56,718</b> | <b>\$62,331</b> | <b>\$65,793</b> |
| Total Tax Levy Increase               | \$2,570         | \$3,361         | \$5,888         | \$5,613         | \$3,461         |
| <b>Total Tax Levy % Increase</b>      | <b>5.72%</b>    | <b>7.08%</b>    | <b>11.58%</b>   | <b>9.90%</b>    | <b>5.55%</b>    |
| New Assessment Growth                 | 1.72%           | 1.48%           | 1.50%           | 1.50%           | 1.50%           |
| <b>Net Tax Payer Impact</b>           | <b>4.00%</b>    | <b>5.60%</b>    | <b>10.08%</b>   | <b>8.40%</b>    | <b>4.05%</b>    |

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

The draft budget includes a 3.20% status quo increase to operating. Shown separately are proposed additions to the operating budget in 2025 broken down into three categories, additional staff, previously committed, and new items that are completely new in 2025. These additions result in a proposed 7.08% increase or 5.60% after growth.

The impact of the current economic climate on the 2025 budget is unknown. Areas where a higher exchange rate can lead to additional costs include IT software and equipment, vehicles, snow plows and any other products that have originated outside of Canada.

## 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)                           | 2024<br>BUDGET   | 2025<br>BUDGET   | 2026<br>PLAN     | 2027<br>PLAN     | 2028<br>PLAN     |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Operating Expenditures</b>       |                  |                  |                  |                  |                  |
| Salaries and Benefits               | \$39,554         | \$42,181         | \$43,325         | \$44,571         | \$45,889         |
| Vacancy Savings                     | -\$750           | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         |
| Administrative and Office           | \$6,636          | \$5,281          | \$5,311          | \$5,474          | \$5,712          |
| Debt Repayment                      | \$3,210          | \$1,045          | \$1,031          | \$1,018          | \$1,005          |
| Service Delivery                    | \$49,543         | \$58,826         | \$59,303         | \$60,039         | \$60,715         |
| IT and Communications               | \$2,086          | \$2,129          | \$2,118          | \$2,167          | \$2,229          |
| Facilities                          | \$4,987          | \$5,190          | \$5,187          | \$5,154          | \$5,232          |
| Vehicles and Equipment              | \$1,628          | \$1,675          | \$1,730          | \$1,791          | \$1,851          |
| Internal Services Used              | \$2,470          | \$2,630          | \$2,679          | \$2,702          | \$2,769          |
| Internal Services Recovered         | -\$2,490         | -\$2,630         | -\$2,679         | -\$2,702         | -\$2,769         |
| <b>Total Operating Expenditures</b> | <b>\$106,874</b> | <b>\$115,326</b> | <b>\$117,006</b> | <b>\$119,215</b> | <b>\$121,632</b> |
| Capital Workplan                    | \$28,027         | \$46,309         | \$25,825         | \$19,603         | \$13,092         |
| <b>Total Expenses</b>               | <b>\$134,901</b> | <b>\$161,636</b> | <b>\$142,831</b> | <b>\$138,818</b> | <b>\$134,724</b> |

## BUDGET HIGHLIGHTS

### SALARIES AND BENEFITS

- Salaries and Benefits are discussed in more detail on page 19

### ADMINISTRATIVE AND OFFICE

- Decrease in consulting fees for one time projects completed, shift of incomplete projects to New in 2025 or future years and decrease for one time anti-racism training. 2025 includes an increase in legal fees to support climate initiatives, road rationalization and union negotiations. Continued work to support asset management, learning and development, and planning

### DEBT REPAYMENT

- 2024 included a repayment of \$1.9 million for public health loan, debt costs continue to decrease from year to year as end of debenture terms near

### SERVICE DELIVERY

- Additional support for assisted living, Dufferin Oaks, Early Years and Child Care. Contract increases for paramedics, public health, curbside collection, and raw food

### IT AND COMMUNICATIONS

- Experiencing an increase in software annual fees as products, including adobe, shift to a subscription basis. Sporadic renewal dates for hardware maintenance contracts cause ups and downs in levy requirements, offset by transfer from reserve

## BUDGET HIGHLIGHTS CONTINUED

### FACILITIES

- Aging infrastructure is contributing to an increase in facility related costs. New contracts for snow clearing including entrance and sidewalk snow removal contribute to the increase as does heavier reliance on cleaning contracts. Continue to experience decreases in housing property taxes due to ratio changes for multi-residential buildings

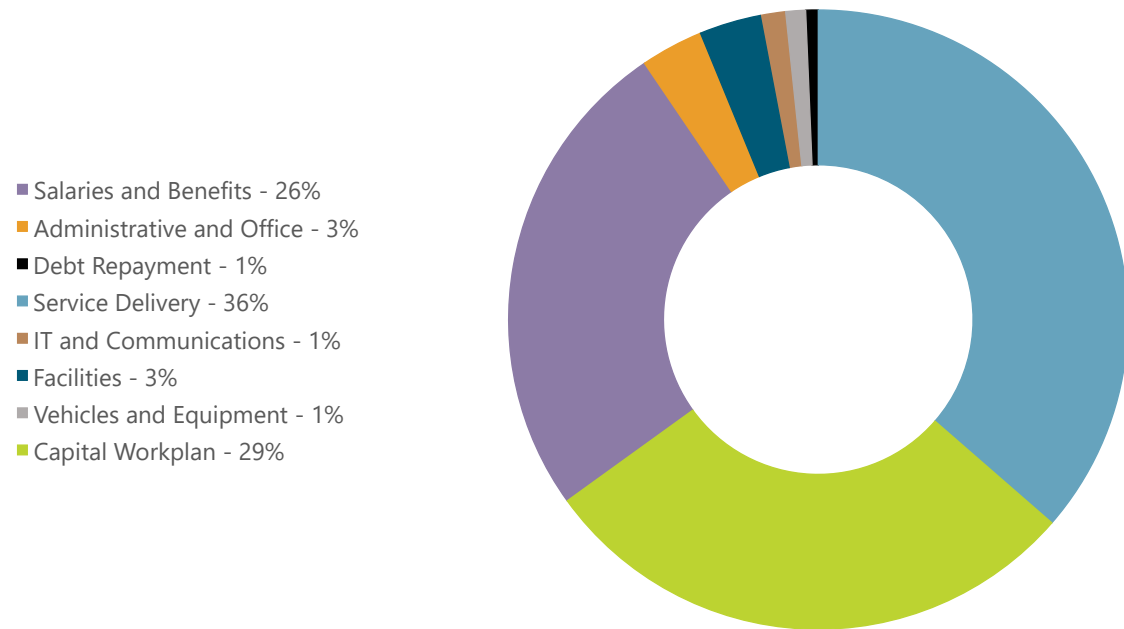
### VEHICLES AND EQUIPMENT

- Continued delays in delivery of replacement vehicles result in higher vehicle maintenance costs for operations and paramedics. Incorporate decreases to vehicle fuel and maintenance costs as transition to electric vehicles

### INTERNAL SERVICES

- Internal services used and recovered allocate costs from one division to another, the increase is to better reflect staff time spent in supporting the various departments. Allocations are typically only made to divisions where external funding is received or external reporting is required

## EXPENSE DISTRIBUTION



## NON-PROPERTY TAX REVENUES

| (in 000s)             | 2024            | 2025            | 2026            | 2027            | 2028            |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                       | BUDGET          | BUDGET          | PLAN            | PLAN            | PLAN            |
| <b>Revenues</b>       |                 |                 |                 |                 |                 |
| User Fees             | \$5,161         | \$5,602         | \$5,930         | \$6,282         | \$6,712         |
| Supplemental Taxation | \$327           | \$386           | \$361           | \$336           | \$311           |
| Investment Income     | \$1,250         | \$1,050         | \$850           | \$700           | \$700           |
| Rent Revenue          | \$3,967         | \$4,002         | \$4,083         | \$4,163         | \$4,233         |
| Government Transfers  | \$50,348        | \$61,176        | \$60,727        | \$61,204        | \$61,338        |
| Other Revenue         | \$5,892         | \$4,374         | \$3,143         | \$8,198         | \$3,246         |
| Debt Financing        | \$3,000         | \$22,050        | \$8,070         | \$0             | \$0             |
| <b>Total Revenues</b> | <b>\$69,943</b> | <b>\$98,639</b> | <b>\$83,163</b> | <b>\$80,881</b> | <b>\$76,540</b> |

## BUDGET HIGHLIGHTS

### USER FEES

- Significant increase in accommodation revenues for Dufferin Oaks, modest increase in building revenues as Amaranth revenues no longer included

### SUPPLEMENTAL TAXATION

- Supplemental taxation is difficult to predict as it depends on growth within County, timing of when new assessment is added to the tax roll as well as economic conditions which can contribute to tax write offs. Small increase is expected to better reflect actual payments in lieu received

### INVESTMENT INCOME

- Decrease in investment rates will reduce investment income. As the Better Homes Energy Retrofit program rolls out over the next few years, cash on hand will decrease as funds are used to support the program that will be paid back over several years

### RENT REVENUE

- Rent revenue consists of annual increases from commercial tenants at Mel Lloyd Centre and Edelbrock Centre. Also includes rent and cost recovery from various tenants at the Courthouse. Modest annual increases have also been included for housing tenants

### GOVERNMENT SUBSIDIES

- Significant increases to both Dufferin Oaks (\$1.8 million) and Early Years and Child Care (\$8.3 million). Also includes increases to paramedics, Canada Community-Building Fund, Ontario Community Infrastructure Fund, and some housing programs, which are offset by decreases to federal subsidies in social housing. It should be noted that recent announcements of increases to the Reaching Home program have not been included in this budget

### OTHER REVENUE

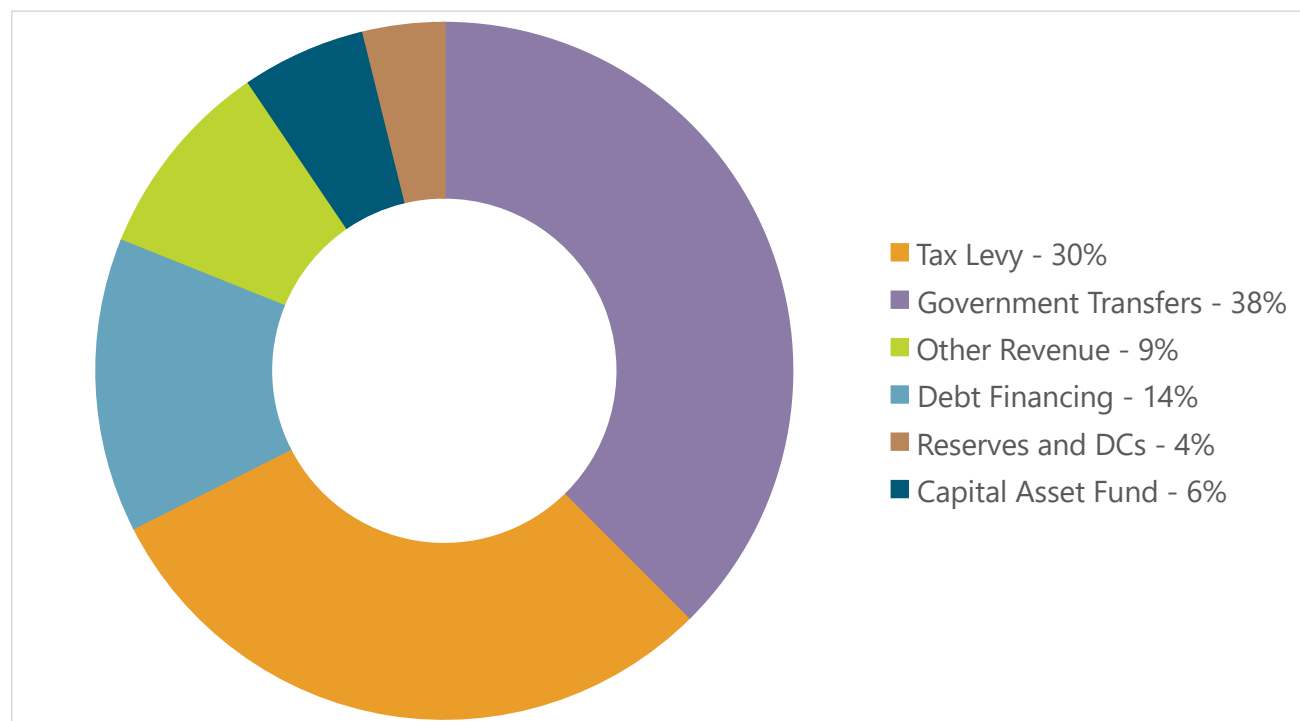
- Other includes increases to administrative funding allocations from programs including Early Years and Child Care and Housing. Also reflects hunting and load permits, timber sales, donations and non-governmental grants. 2024 included \$500,000 for the Better Homes Energy Retrofit program which has been shifted to Previously Committed in 2025 as well as a one time amount for a climate initiative

### DEBT FINANCING

- The next two years reflects anticipated costs associated with new operations centre, new sand/salt dome at Primrose operations centre and renovations at the Edelbrock Centre

## 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 38% a significant portion of the budget is restricted by provincial and federal program requirements. Other revenues is a variety of sources.



## RESERVES AND DEVELOPMENT CHARGES

| (in 000s)                               | 2024<br>ESTIMATE | 2025<br>ESTIMATE | 2026<br>ESTIMATE | 2027<br>ESTIMATE | 2028<br>ESTIMATE |
|---|------------------|------------------|------------------|------------------|------------------|
| Rate Stabilization Reserve <sup>1</sup> | \$10,591         | \$6,822          | \$5,238          | \$4,438          | \$4,033          |
| Contingencies                           | \$250            | \$250            | \$250            | \$250            | \$250            |
| Operating Reserves                      | \$5,959          | \$5,675          | \$5,525          | \$5,500          | \$5,525          |
| Digital Modernization                   | \$1,030          | \$187            | \$187            | \$187            | \$187            |
| Capital Reserves                        | \$3,673          | \$4,073          | \$5,073          | \$6,073          | \$7,073          |
| <b>Total General Reserves</b>           | <b>\$21,504</b>  | <b>\$17,007</b>  | <b>\$16,273</b>  | <b>\$16,448</b>  | <b>\$17,068</b>  |
| <b>Total Reserve Funds</b>              | <b>\$8,100</b>   | <b>\$7,905</b>   | <b>\$7,755</b>   | <b>\$7,629</b>   | <b>\$7,528</b>   |
| Building Department Fund                | \$3,372          | \$2,166          | \$1,186          | \$252            | -\$458           |
| Development Charges                     | \$5,186          | \$4,838          | \$4,777          | \$4,854          | \$4,932          |
| <b>Obligatory Reserve Funds</b>         | <b>\$8,558</b>   | <b>\$7,004</b>   | <b>\$5,963</b>   | <b>\$5,106</b>   | <b>\$4,473</b>   |
| <b>Capital Asset Fund</b>               | <b>\$18,996</b>  | <b>\$9,842</b>   | <b>\$5,313</b>   | <b>\$5,369</b>   | <b>\$7,332</b>   |
| <b>Total Reserves and DCs</b>           | <b>\$57,158</b>  | <b>\$41,759</b>  | <b>\$35,305</b>  | <b>\$34,552</b>  | <b>\$36,401</b>  |

<sup>1</sup> The balance of Rate Stabilization Reserve does not include any surpluses that may result at the end of 2024.

## RESERVES AND DEVELOPMENT CHARGES CONTINUED

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 the following categories:

- General Reserves for contingencies, operating, capital, and special initiatives. These can be used at Council's discretion
- Reserve Funds are 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 and Building Reserves
- Capital Asset Fund, the largest reserve, is 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)

## BUDGET HIGHLIGHTS

- This Rate Stabilization Reserve (RSR) is typically used to offset one-time expenses such as studies or to mitigate increases caused by service level changes or fluctuations in expenses. In 2025 funds continue to be allocated to housing where development charge revenue is no longer permitted.
- A plan over the next few years was established to reduce the level of the RSR by applying large amounts to the budget which will lessen the impact of inflation, in 2025 this amount is \$1,000,000. Any general surpluses at the end of the year are added to this reserve
- Capital includes allocation from the Rate Stabilization Reserve for electric vehicle charging stations, environmental assessment and the resiliency hub
- Operating reserves are those set aside for specific divisions or purposes. The largest portion of this reserve at just over \$2 million is for waste services which accumulated in prior years due to revenues being higher than budget. Other operating reserves exist for insurance and interest stabilization, future studies, broadband internet, economic development, planning, housing, winter control and the municipal emergency readiness reserve
- Digital modernization are funds that were set aside to fund future software replacement. 2025 includes allocation toward the new financial information system, Business Central, the new asset and maintenance management system, Citywide, and a new human resource information system
- Capital reserves have been set aside for future capital work. Separate reserves exist for each division and will experience ups and downs depending on the level of work required, the next several years will see the value of the capital reserves decrease as funds have been accumulating for upcoming work



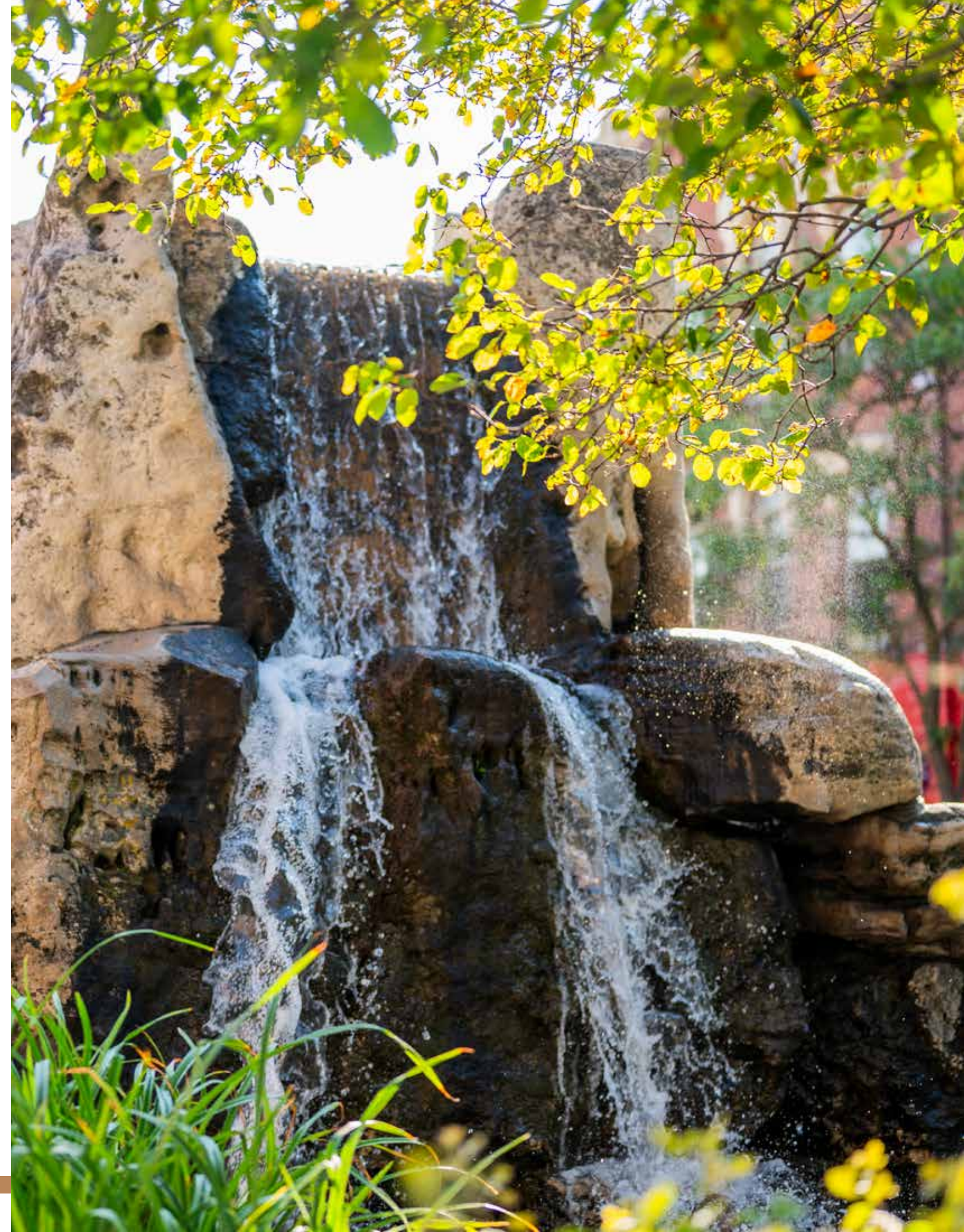
## TAX LEVY BY DEPARTMENT

| (in 000s)                           | 2024<br>BUDGET  | 2025<br>BUDGET  | 2026<br>PLAN    | 2027<br>PLAN    | 2028<br>PLAN    |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Council                             | \$911           | \$913           | \$939           | \$948           | \$965           |
| Office of CAO                       | \$1,433         | \$1,531         | \$1,603         | \$1,650         | \$1,700         |
| People and Equity                   | \$1,678         | \$1,877         | \$2,077         | \$2,079         | \$2,172         |
| Corporate Services                  | \$4,085         | \$4,209         | \$4,402         | \$4,549         | \$4,726         |
| Corporate Finance                   | -\$2,031        | -\$2,114        | -\$1,585        | -\$1,075        | -\$738          |
| Infrastructure and Environment      | \$18,550        | \$19,405        | \$21,154        | \$22,805        | \$23,641        |
| Health Services                     | \$7,300         | \$7,493         | \$7,761         | \$8,087         | \$8,416         |
| Dufferin Oaks                       | \$6,255         | \$6,301         | \$6,449         | \$6,911         | \$7,361         |
| Community Services                  | \$6,929         | \$6,901         | \$7,292         | \$7,775         | \$8,158         |
| Development and Tourism             | \$2,359         | \$2,474         | \$2,541         | \$2,631         | \$2,696         |
| <b>Total All County Departments</b> | <b>\$47,470</b> | <b>\$48,989</b> | <b>\$52,633</b> | <b>\$56,359</b> | <b>\$59,096</b> |

### BUDGET HIGHLIGHTS

This table provides a high-level summary of the ten major County departments. Each department is made up of several divisions with detail provided in each departmental budget. This chart summarizes the anticipated changes over the next four years, excluding any additional staffing requests or service enhancements proposed.

- Each division includes regular increases related to salaries and benefits, contracts, materials and services
- Corporate Services, People and Equity, Office of the CAO, Dufferin Oaks, and Infrastructure and Environment all reflect a full year of positions added in 2024
- Corporate Finance captures significant financial transactions that impact the bottom line, specifically investment income, supplemental property tax revenues, and the MPAC payment. It also includes vacancy savings anticipated due to vacant positions as well as contribution from Rate Stabilization Reserve to lessen the ongoing impact of rising costs. Future years decrease as the withdrawal from rate stabilization ends and investment interest is expected to shrink
- Higher than anticipated subsidies in Long Term Care and a reduction in per diems results in a lower increase over 2024 for Dufferin Oaks and Council than other divisions



# 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 over the 2025 Budget. Each of the department budgets provides specific details on increases and adjustments.

| (in 000s)                              | 2024<br>BUDGET   | 2025<br>BUDGET   | 2026<br>PLAN     | 2027<br>PLAN     | 2028<br>PLAN     | DOLLAR<br>CHANGE | %AGE<br>CHANGE |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>Revenues</b>                        |                  |                  |                  |                  |                  |                  |                |
| User Fees                              | \$5,161          | \$5,602          | \$5,930          | \$6,282          | \$6,712          | \$441            | 8.55%          |
| Supplemental Taxation                  | \$327            | \$386            | \$361            | \$336            | \$311            | \$59             | 18.12%         |
| Investment Income                      | \$1,250          | \$1,050          | \$850            | \$700            | \$700            | -\$200           | -16.00%        |
| Rent Revenue                           | \$3,967          | \$4,002          | \$4,083          | \$4,163          | \$4,233          | \$35             | 0.89%          |
| Government Transfers                   | \$46,902         | \$57,780         | \$57,932         | \$58,416         | \$58,630         | \$10,878         | 23.19%         |
| Other Revenue                          | \$2,702          | \$2,077          | \$2,036          | \$2,040          | \$2,038          | -\$625           | \$2,258        |
| <b>Total Revenues</b>                  | <b>\$60,307</b>  | <b>\$70,896</b>  | <b>\$71,191</b>  | <b>\$71,936</b>  | <b>\$72,625</b>  | <b>\$10,589</b>  | <b>17.56%</b>  |
| <b>Expenditures</b>                    |                  |                  |                  |                  |                  |                  |                |
| Salaries and Benefits                  | \$39,554         | \$42,181         | \$43,325         | \$44,571         | \$45,889         | \$2,627          | 6.64%          |
| Vacancy Savings                        | -\$750           | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         | -\$250           | 33.33%         |
| Administrative and Office              | \$6,636          | \$5,281          | \$5,311          | \$5,474          | \$5,712          | -\$1,354         | -20.41%        |
| Debt Repayment                         | \$3,210          | \$1,045          | \$1,031          | \$1,018          | \$1,005          | -\$2,165         | -67.46%        |
| Service Delivery                       | \$49,543         | \$58,826         | \$59,303         | \$60,039         | \$60,715         | \$9,283          | 18.74%         |
| IT and Communications                  | \$2,086          | \$2,129          | \$2,118          | \$2,167          | \$2,229          | \$43             | 2.05%          |
| Facilities                             | \$4,987          | \$5,190          | \$5,187          | \$5,154          | \$5,232          | \$203            | 4.07%          |
| Vehicles and Equipment                 | \$1,628          | \$1,675          | \$1,730          | \$1,791          | \$1,851          | \$48             | 2.92%          |
| Internal Services Used                 | \$2,470          | \$2,630          | \$2,679          | \$2,702          | \$2,769          | \$160            | 6.49%          |
| Internal Services Recovered            | -\$2,490         | -\$2,630         | -\$2,679         | -\$2,702         | -\$2,769         | -\$140           | 5.64%          |
| <b>Total Expenditures</b>              | <b>\$106,874</b> | <b>\$115,326</b> | <b>\$117,006</b> | <b>\$119,215</b> | <b>\$121,632</b> | <b>\$8,453</b>   | <b>7.91%</b>   |
| <b>Transfers</b>                       |                  |                  |                  |                  |                  |                  |                |
| Transfers from Reserves                | -\$7,187         | -\$3,883         | -\$2,765         | -\$2,110         | -\$1,551         | \$3,304          | -45.97%        |
| Transfers from/to Trust                | \$2              | \$2              | \$2              | \$2              | \$2              | \$0              | 0.00%          |
| DC Contribution                        | -\$399           | -\$231           | -\$229           | -\$228           | -\$227           | \$169            | -42.28%        |
| Transfers to Reserves                  | \$974            | \$989            | \$1,024          | \$1,074          | \$1,099          | \$15             | 1.54%          |
| <b>Total Transfers</b>                 | <b>-\$6,610</b>  | <b>-\$3,122</b>  | <b>-\$1,968</b>  | <b>-\$1,262</b>  | <b>-\$676</b>    | <b>-\$879</b>    | <b>13.30%</b>  |
| <b>Total All County Departments</b>    | <b>\$39,956</b>  | <b>\$41,308</b>  | <b>\$43,847</b>  | <b>\$46,017</b>  | <b>\$48,331</b>  | <b>\$1,352</b>   | <b>3.38%</b>   |
| <b>Digital Transformation Projects</b> |                  |                  |                  |                  |                  |                  |                |
| Expenses                               | \$1,439          | \$843            | \$0              | \$0              | \$0              | \$0              | \$0            |
| Transfers from Reserves                | -\$1,439         | -\$843           | \$0              | \$0              | \$0              | \$0              | \$0            |
| <b>Total Digital Transformation</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>     |
| <b>Additions</b>                       |                  |                  |                  |                  |                  |                  |                |
| Proposed Staffing Expense              | \$0              | \$413            | \$1,240          | \$2,193          | \$2,445          |                  |                |
| Proposed Staffing Revenue              | \$0              | \$0              | -\$73            | -\$161           | -\$157           |                  |                |
| Previously Committed Expense           | \$0              | \$2,710          | \$3,334          | \$4,152          | \$3,465          |                  |                |
| Previously Committed Revenue           | \$0              | -\$2,415         | -\$3,020         | -\$3,705         | -\$2,885         |                  |                |
| New to 2025 Expense                    | \$0              | \$2,279          | \$3,732          | \$4,495          | \$4,796          |                  |                |
| New to 2025 Revenue                    | \$0              | -\$1,145         | -\$1,127         | -\$1,002         | -\$967           |                  |                |
| <b>Total Additions</b>                 | <b>\$0</b>       | <b>\$1,841</b>   | <b>\$4,086</b>   | <b>\$5,973</b>   | <b>\$6,697</b>   |                  |                |
| <b>Total Operating Tax Levy</b>        | <b>\$39,956</b>  | <b>\$43,149</b>  | <b>\$47,933</b>  | <b>\$51,989</b>  | <b>\$55,027</b>  | <b>\$3,193</b>   | <b>7.99%</b>   |
| Capital Levy                           | \$7,513          | \$7,681          | \$8,786          | \$10,342         | \$10,765         | \$168            | 2.23%          |
| <b>Total Tax Levy</b>                  | <b>\$47,470</b>  | <b>\$50,830</b>  | <b>\$56,718</b>  | <b>\$62,331</b>  | <b>\$65,793</b>  | <b>\$3,361</b>   | <b>7.08%</b>   |
| <b>Assessment Growth</b>               |                  |                  |                  |                  |                  |                  | <b>1.48%</b>   |
| <b>Net Impact to Tax Payers</b>        |                  |                  |                  |                  |                  |                  | <b>5.60%</b>   |

## SALARIES AND BENEFITS

| (in 000s)   | 2024<br>BUDGET | 2025<br>BUDGET | DOLLAR<br>CHANGE |
|---|----------------|----------------|------------------|
| Salaries and Benefits   | \$39,554       | \$42,181       | \$2,627          |
| <i>Non-union</i>  |                |                |                  |
| Cost of Living - 3.06% (includes shift from April to January) |                |                | \$636            |
| 2024 annualized positions                                     |                |                | \$211            |
| Position adjustments <sup>1</sup>                             |                |                | -\$172           |
| Step increases - grid movement                                |                |                | \$491            |
| <i>Union</i>  |                |                |                  |
| CUPE contract annual adjustment                               |                |                | \$557            |
| CUPE additional hours   |                |                | \$1,469          |
| Step increases - grid movement                                |                |                | \$226            |
| ONA contract annual adjustment                                |                |                | \$54             |
| ONA additional hours  |                |                | \$39             |
| Step increases - grid movement                                |                |                | \$58             |
| Budget adjustments <sup>2</sup>                               |                |                | -\$1,032         |
| Non salary related benefits                                   |                |                | \$91             |
| <b>Total</b>  |                |                | <b>\$2,627</b>   |
| Vacancy Savings   |                |                | \$1,000          |
| <b>Net Increase</b>   |                |                | <b>\$1,627</b>   |
| Additional Staffing Requests                                  |                |                | \$413            |
| <b>Total Salary and Benefit Increase</b>                      |                |                | <b>\$2,040</b>   |

<sup>1</sup>Positions added in 2024, regraded, removed or step adjustments

<sup>2</sup>Budget adjustment to reflect actual salary levels

## BUDGET HIGHLIGHTS

- Non-union includes 3.06% annual cost of living adjustment (total compensation) approved at September Council
- Step increases – grid movement represents progression on the respective pay grid. Movement along the grid occurs over several years until job rate is reached
- The CUPE collected agreement expires December 31, 2024, estimated increases have been incorporated into the budget
- The ONA collected agreement expires April 30, 2023, estimated increases have been incorporated into the budget
- Vacancy savings reflect an average 2.4% vacancy rate, it has been increased over 2024 to better reflect the actual
- Rate increases to extended health and dental benefits of nearly \$333,000 equate to a 3.6% in total benefits over 2024
- Non salary related benefits include \$328,000 increase in non-union post retirement benefits, increases to WSIB claim costs of \$90,000 which are offset by a decrease in per diems of \$29,000

## NEW TO 2025

The 2025 budget highlights proposed new additions separately. The associated expenses and any revenues, which includes reserve transfers are shown separately. Three new categories have been included, proposed staffing, previously committed and new to 2025.

### ADDITIONS

| (in 000s)                    | 2025<br>BUDGET | 2026<br>PLAN   | 2027<br>PLAN   | 2028<br>PLAN   |
|------------------------------|----------------|----------------|----------------|----------------|
| Additions                    |                |                |                |                |
| Proposed Staffing Expense    | \$413          | \$1,240        | \$2,193        | \$2,445        |
| Proposed Staffing Revenue    | \$0            | -\$73          | -\$161         | -\$157         |
| Previously Committed Expense | \$2,710        | \$3,334        | \$4,152        | \$3,465        |
| Previously Committed Revenue | -\$2,415       | -\$3,020       | -\$3,705       | -\$2,885       |
| New to 2025 Expense          | \$2,279        | \$3,732        | \$4,495        | \$4,796        |
| New to 2025 Revenue          | -\$1,145       | -\$1,127       | -\$1,002       | -\$967         |
| <b>Total Additions</b>       | <b>\$1,841</b> | <b>\$4,086</b> | <b>\$5,973</b> | <b>\$6,697</b> |

### PROPOSED STAFFING

Managers proposing to add new staff complete a comprehensive Four P's document outlining the position, purpose, particulars and people who will benefit. All proposed staff positions are then reviewed and prioritized by the senior management team. The Organizational Planning Reports that went to committee in October 2024 provide further details on the positions proposed for 2025. Since then a subsequent review of the budget and the proposed positions found that the positions needed to be further prioritized resulting in fewer positions proposed for 2025 than what was included in the Organizational Planning Reports.

Four new positions are being proposed for 2025, nine for 2026 and seven for 2027. The chart below summarizes the initial cost for the proposed positions as well as their ongoing annual costs. Positions are budgeted to begin typically in March or June of their first year. Training and related costs are included in the numbers below, an amount for a new computer is included in the first year only, after which future replacements are captured in capital. The numbers below are net of any revenues available to offset the positions.

| (in 000s)                       | 2025<br>BUDGET | 2026<br>PLAN   | 2027<br>PLAN   | 2028<br>PLAN   |
|---------------------------------|----------------|----------------|----------------|----------------|
| Proposed Staffing 2025          | \$413          | \$508          | \$523          | \$538          |
| Proposed Staffing 2026          | \$0            | \$658          | \$967          | \$1,029        |
| Proposed Staffing 2027          | \$0            | \$0            | \$542          | \$819          |
| <b>Total Staffing Additions</b> | <b>\$413</b>   | <b>\$1,166</b> | <b>\$2,032</b> | <b>\$2,387</b> |

## PREVIOUSLY COMMITTED

These expenses are new to 2025 but have been previously committed to by Council through policy approval, project commitments or Council motions.

| (in 000s)                         | 2025<br>BUDGET | 2026<br>PLAN | 2027<br>PLAN | 2028<br>PLAN |
|-----------------------------------|----------------|--------------|--------------|--------------|
| Previously Committed 2025         | \$295          | \$299        | \$402        | \$505        |
| Previously Committed 2026         | \$0            | \$15         | \$45         | \$75         |
| <b>Total Previously Committed</b> | <b>\$295</b>   | <b>\$314</b> | <b>\$447</b> | <b>\$580</b> |

In 2025, over \$2 million of the total previously committed expenses and revenues relate to the Better Homes Dufferin energy retrofit project. This project is funded by homeowners and funding from Federation of Canadian Municipalities (FCM) leaving not net cost to the County. Another significant project relates to the annual software costs related to the ongoing digital modernization projects, 2025 includes \$198,550 and 2026 over \$310,000. These amounts are offset by reserves to lessen the impact over the next four years.

Also offset by reserves is consulting fees related to the long term waste management strategy (\$100,000), non-union wage market review (\$65,000), and the operations thermal mapping project (\$35,000). Transit of \$168,000 is also included offset by reserves for a net cost of \$88,000 for 2025. Per diems for the newly formed Housing Taskforce (\$6,000) and the costs associated with the one year contract approved in Early Years and Child Care.



## NEW TO 2025 CONTINUED

Items included in New to 2025 or beyond are items not previously contained in the budget.

| (in 000s)        | 2025           | 2026           | 2027           | 2028           |
|------------------|----------------|----------------|----------------|----------------|
| New to 2025      | \$1,133        | \$2,115        | \$2,217        | \$2,421        |
| New to 2026      | \$0            | \$490          | \$650          | \$690          |
| New to 2027      | \$0            | \$0            | \$627          | \$718          |
| <b>Total New</b> | <b>\$1,133</b> | <b>\$2,605</b> | <b>\$3,493</b> | <b>\$3,829</b> |

A number of these new items are offset by reserves due to being one-time in nature. These include a climate master plan, community improvement plan, active transportation master plan, paramedic master plan, and guiderail study, as well as initial consulting related to a mobile household hazardous waste depot. Others are offset by other funding sources including enhancement to paramedic services and a building retrofit study through FCM. The net cost of all of these and a few more is \$136,700.

The most significant item within this category relates to the Housing Strategy. This includes the addition of a project lead and consulting costs to support the strategy in the amount of \$184,810, an additional \$500,000 is proposed to be transferred to reserve for future contributions to new housing. To support the Older Adult Strategy the addition of a full time supervisor position and a part time driver is proposed as well as associated costs for running the program. The 2025 net cost of \$188,380 is partially offset by reserves in year one of \$85,000. Other new items include a new events and programming in Health and Safety (\$5,500), natural asset management program at all County facilities (\$44,000), investment attraction program in Economic Development (\$25,000), rain barrel program in Climate (\$25,000), enhancement to funding provided to DC Moves (\$20,000), new software and training to support staff as well as consulting fees in Information Technology to examine and prepare for future needs. Proposed changes to the User Fee Bylaw will result in a new revenue source for the Engineering division (\$100,000).

An increase to community grants of \$45,000 has been included, additional funds to HCIA to support the grant program and the community (\$40,500) and a 40% increase in support to Food for Thought grant program (\$28,000). Further details on all of these items are included in the Committee summaries.

## CAPITAL ASSET FUND

| (in 000s)                                | 2024<br>BUDGET  | 2025<br>BUDGET  | 2026<br>PLAN    | 2027<br>PLAN    | 2028<br>PLAN    |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Carry Forward from Prior Year</b>     |                 | <b>\$7,317</b>  |                 |                 |                 |
| <b>Opening Balance</b>                   | <b>\$20,937</b> | <b>\$11,679</b> | <b>\$9,842</b>  | <b>\$5,313</b>  | <b>\$5,369</b>  |
| Contributions                            |                 |                 |                 |                 |                 |
| Government Transfers                     | \$3,446         | \$3,396         | \$2,795         | \$2,788         | \$2,708         |
| Capital Levy (Property Taxes)            | \$7,513         | \$7,681         | \$8,786         | \$10,342        | \$10,765        |
| Other Revenue                            | \$3,190         | \$2,297         | \$1,107         | \$6,157         | \$1,207         |
| Debt Financing                           | \$3,000         | \$22,050        | \$8,070         | \$0             | \$0             |
| Transfers from Reserves                  | \$1,251         | \$980           | \$80            | \$55            | \$55            |
| DC Contributions                         | \$370           | \$752           | \$458           | \$318           | \$320           |
| <b>Total Contributions</b>               | <b>\$18,769</b> | <b>\$37,155</b> | <b>\$21,296</b> | <b>\$19,660</b> | <b>\$15,055</b> |
| Capital Work                             |                 |                 |                 |                 |                 |
| Land                                     | \$0             | \$0             | \$0             | \$0             | \$0             |
| Land Improvement                         | \$1,576         | \$1,557         | \$978           | \$534           | \$409           |
| Buildings                                | \$8,005         | \$7,209         | \$5,455         | \$2,020         | \$2,589         |
| Equipment and Machinery                  | \$1,198         | \$1,438         | \$2,257         | \$981           | \$1,430         |
| Vehicles                                 | \$1,962         | \$2,521         | \$2,230         | \$1,180         | \$830           |
| Roads                                    | \$8,081         | \$8,541         | \$7,109         | \$12,515        | \$6,485         |
| Bridges & Culverts                       | \$3,430         | \$2,614         | \$1,496         | \$1,423         | \$1,350         |
| Other                                    | \$275           | \$150           | \$50            | \$950           | \$0             |
| New Capital Investments                  | \$3,500         | \$22,280        | \$6,250         | \$0             | \$0             |
| <b>Total Capital Work</b>                | <b>\$28,027</b> | <b>\$46,309</b> | <b>\$25,825</b> | <b>\$19,603</b> | <b>\$13,092</b> |
| <b>Ending Capital Asset Fund Balance</b> | <b>\$11,679</b> | <b>\$9,842</b>  | <b>\$5,313</b>  | <b>\$5,369</b>  | <b>\$7,332</b>  |

## CAPITAL HIGHLIGHTS

Government transfers includes the use of annual Canada Community-Building Fund contributions and Ontario Community Infrastructure Funding. Over the past several years the County has seen a decline in OCIF funding, 2025 is the first in several that saw a \$75,000 increase, uncertainty remains for future allocations Final allocation of one-time funding from Canada Mortgage and Housing Corporation (CMHC) has been allocated towards capital work within housing.

A number of transportation projects are being funded either partially or wholly by developers as seen in Other Revenue. Other Revenue also includes allocations from operating of provincial funding, specifically for Dufferin Oaks and Paramedics. Debt financing is proposed for land and construction costs for the new operations centre, Edelbrock Centre renovations and replacement of the sand/salt dome in Primrose over the next two years.

The amount of Development Charges (DC) allocated to capital is dependent on what projects are included in the work plan and whether they are DC applicable, leading to fluctuations from year to year. The projects that were included in the DC background study in 2022 have shifted and the costs have risen, an updated background study will be completed in 2025.

## CAPITAL HIGHLIGHTS CONTINUED

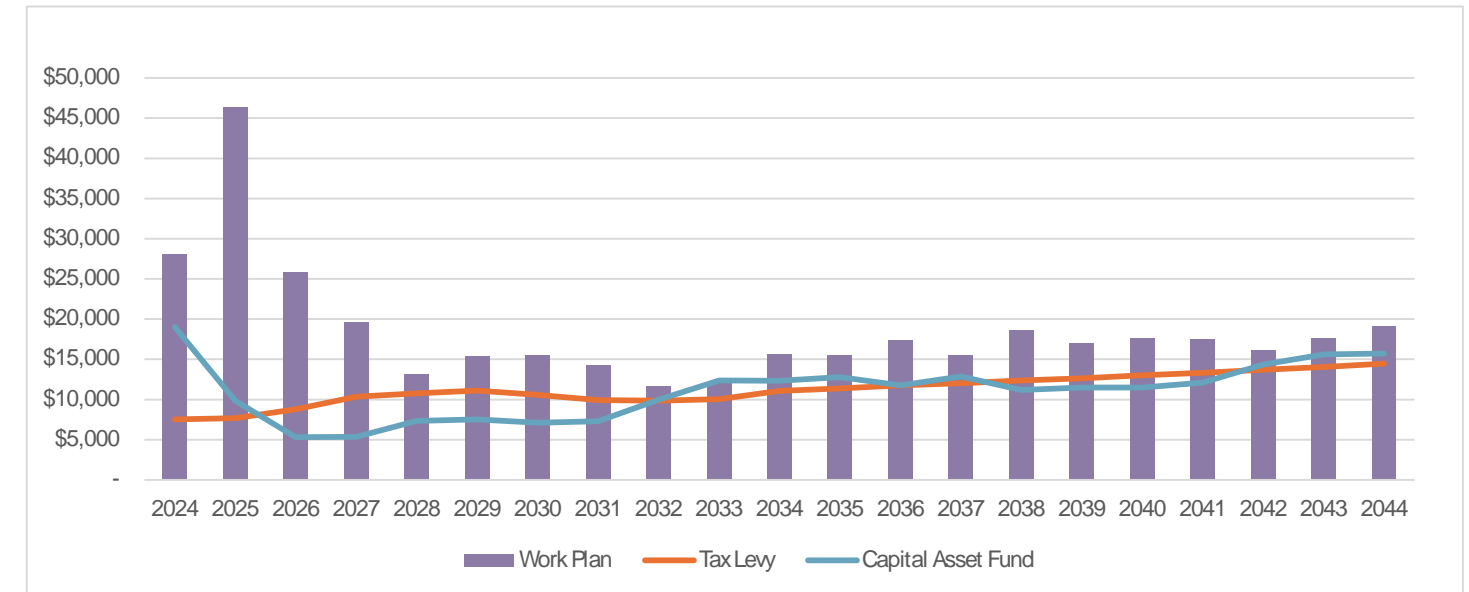
Total work planned for 2025 is \$46.3 million, of this \$22.18 million are new capital investments. These are highlighted separately as they are not part of the current asset management plan, they represent new assets and include an ambulance, a command vehicle, the new operations centre, additional EV charging stations and a resiliency hub. It also includes funds to begin work on Edelbrock Centre renovations and a new generator for the Primrose Operations Centre. Most of these items will be funded through debt although some funding is available for the EV charging stations and the resiliency hub and DCs are available to offset the cost of the new ambulance.

The remaining \$24.1 million in capital work represents regular replacement of existing assets. Of this, nearly \$4 million is work that was deferred from 2024, and \$1.5 million represents increases to project scope or costs. Some of the larger projects in 2025 include replacement of rooftop units at Dufferin Oaks (\$1,750,000) and new EV charging stations (\$625,000). It also includes work at various buildings related to security (\$645,000), windows (\$935,000), electrical work (\$962,000), and asphalt paving and exterior walkways (\$1,152,000). Planned replacement of IT related equipment \$665,700 and over \$3,100,000 for replacement vehicles and large equipment, a portion of this amount are vehicles ordered in 2024 that have yet to be delivered.

It is not unusual to experience spikes in the value of capital work planned. This is often due to the age of the buildings, deferred work from prior years or new unplanned projects being added. The graph below highlights such spikes over the next few years.



## 20 YEAR CAPITAL PROJECTIONS (IN 000s)



The Capital Asset Fund (CAF) balances are the reserves that have been set aside for each division for future asset replacement. When determining the appropriate level of tax levy contributions for each division, the value of the planned work in coming years, external revenue sources and the CAF balance are taken into consideration.

In reviewing the graph above the CAF balance takes a large dip in 2026, this is because the CAF has been building up over the years to cover the anticipated spike in planned capital work. Occasionally the CAF of one division may go into a negative as is expected for both Information Technology and Mel Lloyd Centre in 2025. This is not unusual when there is a spike in the value of work planned. Normal practice is to keep the tax levy contributions relatively steady from year to year, over time these divisions will once again build up their CAF for future asset replacements. Those that are in a negative balance are borrowing from the other divisions until their capital asset fund is replenished.

Some divisional CAF charts may include a Carry Forward from Prior Year at the top of the CAF. This represents the difference between what the budgeted 2024 ending balance was and what the actual is expected to be. A combination of savings on projects and work to be carried over contributes to this carry forward amount.

## CONCLUSION

The 2025 Budget maintains all services and programs and introduces some items to advance the strategic plan priorities. Every effort has been made to prepare a budget that addresses ongoing cost increases, capacity constraints, and responsible asset management while mitigating the financial impact to tax payers.

# APPENDIX

## EXPENSE CATEGORIES

### 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. Includes 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, website, software and hardware expenses.

### FACILITIES

Utilities, property insurance, property taxes, cleaning contracts, parking lot snow removal, general building and grounds maintenance, HVAC (heating ventilation and air conditioning), 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

Allocation of support costs to reflect the full costs associated with the provision of services for that division. Typically for reporting and or funding requirements.

### DIGITAL MODERNIZATION PROJECTS

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

### CAPITAL CONTRIBUTION

The total amount of property taxes or tax levy being allocated to the capital asset fund.

## REVENUE CATEGORIES

### USER FEES

Building and septic permits, admissions, laundry, bag tags, parking fees and accommodation fees for Dufferin Oaks.

### SUPPLEMENTAL TAXATION

Supplemental taxation revenue, payment in lieu of write offs, senior and disabled refunds.

### INVESTMENT INCOME

Interest earned on cash on hand and investments.

### RENT REVENUE

Primarily rental income earned from housing tenants. Commercial tenant rents at Mel Lloyd Centre, Edelbrock Centre and the Courthouse.

### GOVERNMENT TRANSFERS

All funds received from municipal, provincial and federal levels of government.

### OTHER REVENUE

Timber sales, art and consignment sales, aggregate royalties, load and hunting permits. Includes transfers from capital to offset staff time spent on capital projects. Administrative funding allocated from government funded programs. Reimbursement for damages, Ontario Works overpayments, fundraising and donations. It includes all other revenues not captured in the other categories.

### DEBT FINANCING

Debt financing is required for larger capital projects where a new asset is being developed such as a new building or where major renovations are required to an existing building

# APPENDIX CONTINUED

## CAPITAL CATEGORIES

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, resiliency hub, and any other items that do not fit in one of the above categories

