



2025 Proposed Budget Preview

October 22, 2024



Topics for Discussion

- Business Plan and Budget Process Recap
- 2025 Budget Overview
 - Tax Supported Budget
 - 2025 Capital Highlights
 - Fee Supported Budget
 - Rate Supported Budget



2025 Proposed Budget Preview



Multi Year

Council develops the Strategic Plan to guide the direction of the corporation for the 2022-2026 term of Council. It provides overall direction to guide decisions, projects, and initiatives undertaken during the four-year term.

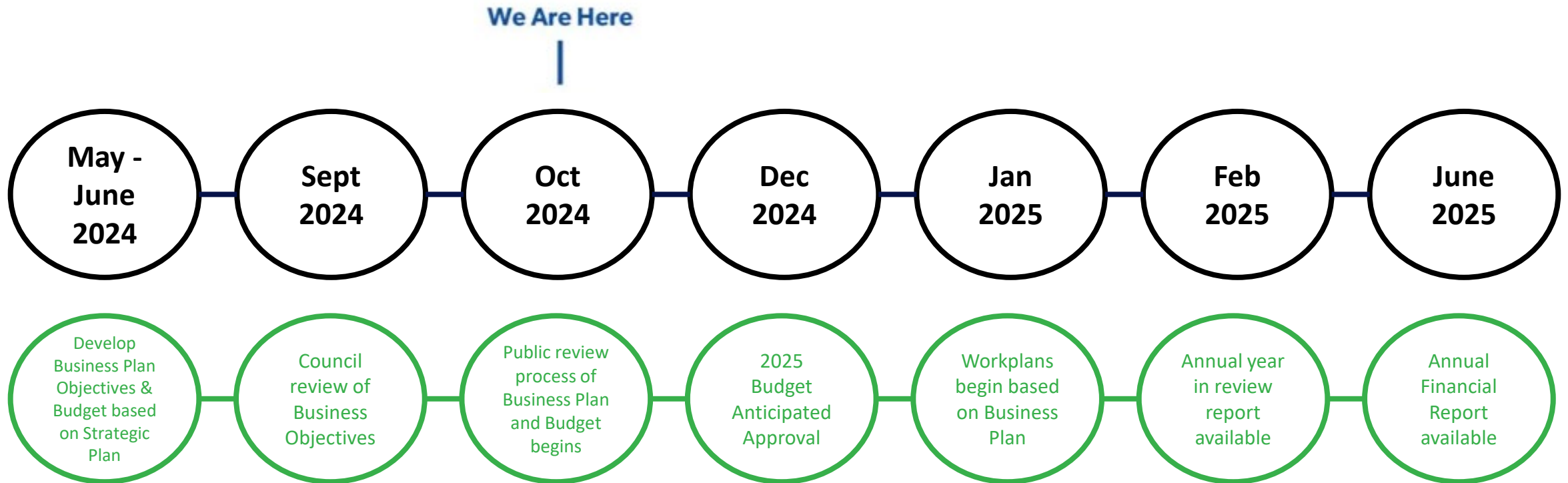
Annually

Staff will integrate the strategic priorities into the Annual Business Plans and Budgets. This annual review will ensure that work plans remain in alignment with Council's strategic priorities.

Weekly/Daily

Departmental and individual work plans define the specific steps that staff will take to advance strategic objectives and measure progress while ensuring efficient and effective use of resources.

2025 Proposed Budget Preview

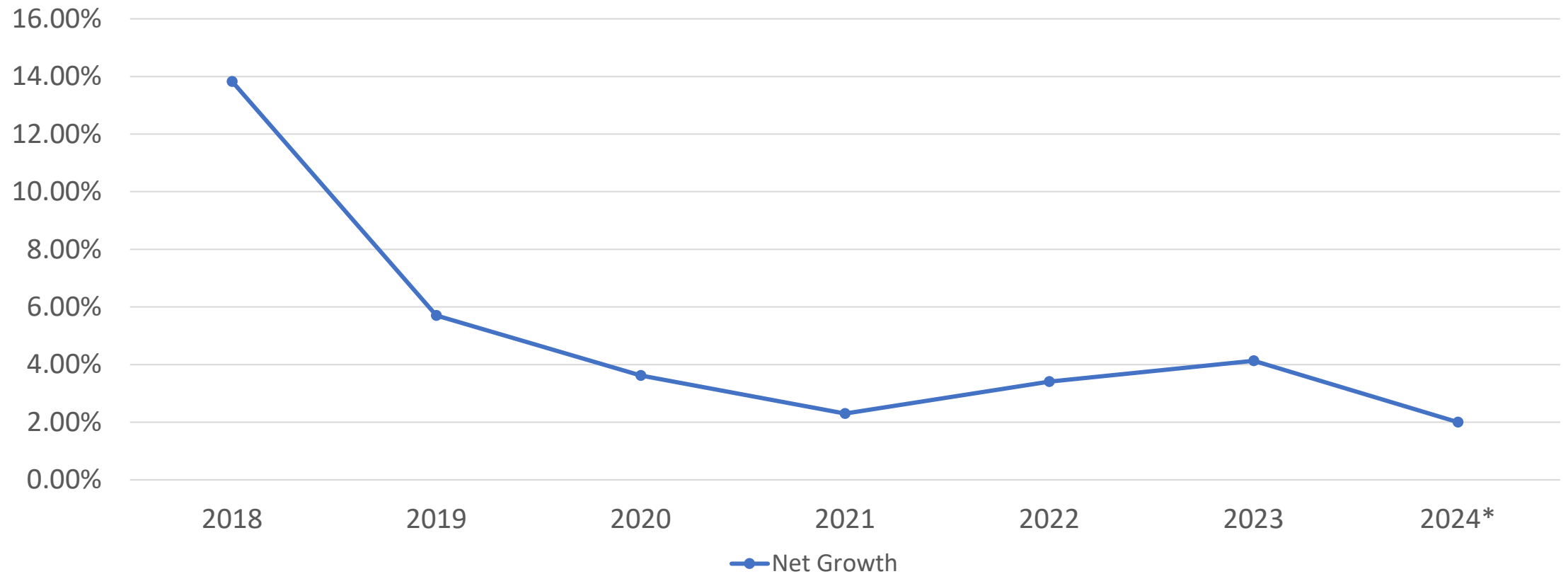


The Town is in a solid fiscal position

- Maintain debt free position
- Lowest relative taxes in York Region
- Building reserves for fiscal sustainability
 - Approximately \$107 million in reserves at 2023 year end
 - Approximately \$47 million in development charges at 2023 year end
- Providing funding for operation of new facilities, asset management and community safety

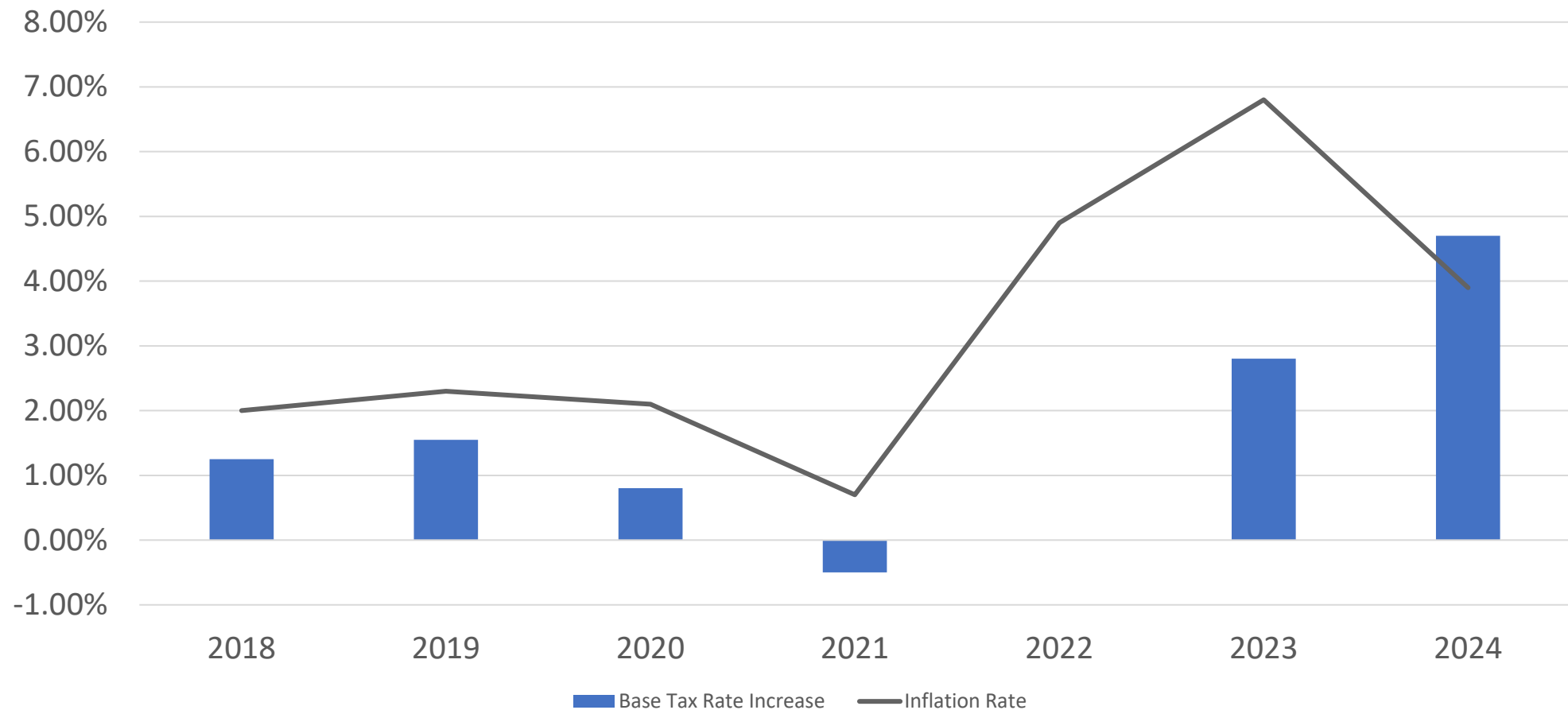


Net Assessment Growth



*2024 Estimate

Inflation vs Base Program Tax Rate Increase



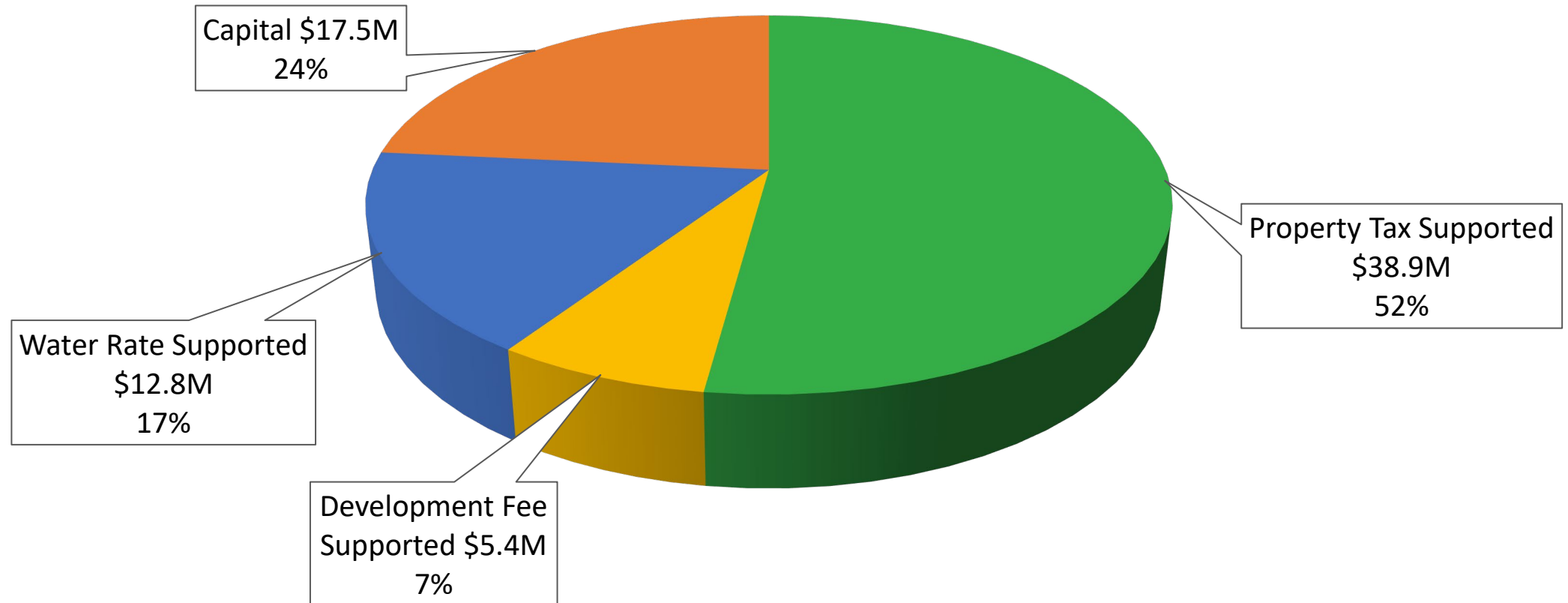
Lowest Relative Taxes in York Region



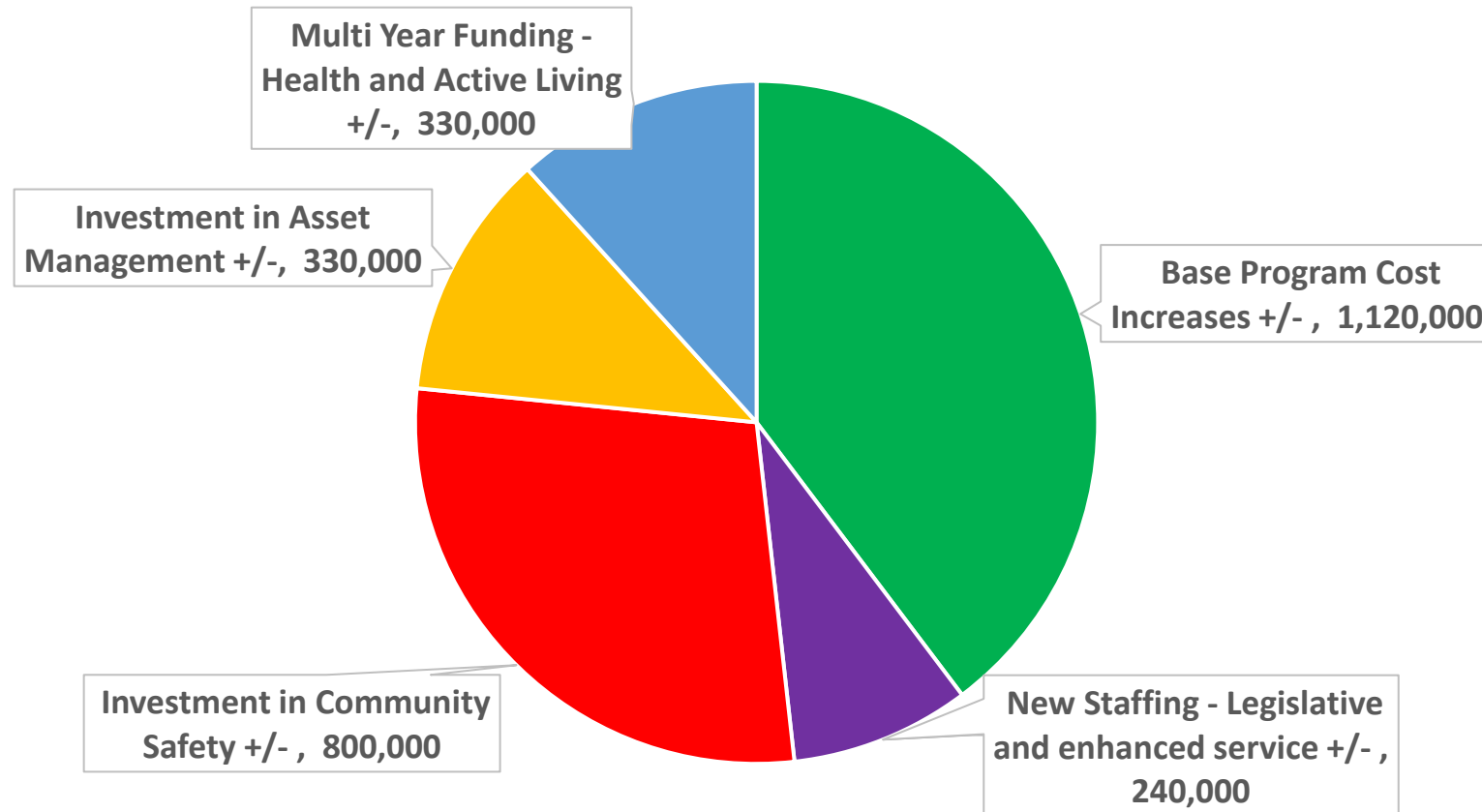
Municipal Tax and Water & Wastewater Cost Comparison



Total 2025 Estimated Budget +/- \$74.6 Million



Estimated net cost pressures on tax levy \$2.8M



Breakdown of Cost Pressures

Category	Breakdown	Total	Annual Cost per Average Household*
Base program cost increases		+/- \$1,120,000	+/- \$75
• Estimated COLA/Collective Agreement/Market Review	+/- \$900,000		
• Net Cost Increases Base Programs	+/- \$220,000		
New Staffing – Legislative changes and enhanced services		+/- \$240,000	+/- \$16
• Legislative changes requiring additional resourcing	+/- \$95,000		
• Enhanced services requiring resourcing	+/- \$145,000		
Investment in Community Safety		+/- \$800,000	+/- \$54
• New Staffing – 4 firefighters	+/- \$570,000		
• Existing staff cost increases and enhanced service	+/- \$230,000		
Dedicated Funding – Asset Management & HALP		+/- \$660,000	+/- \$44
Total Net Cost Pressure		+/- \$2,820,000	+/- \$189

*2024 Average Household Assessment Value: \$670,000

Growth Related Cost Pressures Funded from Assessment Growth

Category	Breakdown	Total
Growth Related Assessment		+/- \$680,000
• Assessment Growth – 2025	+/- \$585,000	
• Increased supplementary tax revenue	+/- \$95,000	
Growth Related Cost Pressures		+/- \$680,000
• Growth related new staffing	+/- \$360,000	
• Software licensing	+/- \$175,000	
• Waste Collection & Roads Operations/Winter Maintenance	+/- \$90,000	
• Various increased costs due to growth	+/- \$55,000	
Total Net Cost Pressure		+/- \$0

New Staffing Request Summary – Health and Active Living Plaza

DEPARTMENT		POSITION STATUS	PROJECT DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Capital Costs	Tax Levy Impact
New Staff Request Summary - HALP - Full Year								
NS-013	PRC	FTE	Community Engagement and Booking Coordinator	1.00	122,864	122,864	7,500	-
NS-014	PRC	FTE	Facilities Lead Hand	1.00	115,398	115,398	2,000	-
NS-015	PRC	FTE	Community Engagement and Permitting Supervisor	1.00	137,711	137,711	7,500	-
NS-016	LIB	PT	Shelvers		16,337	16,337	-	-
N/A	CS	PT	Customer Service Representatives		45,602	45,602	-	-
N/A	PRC	PT	Aquatics		601,922	601,922		-
N/A	PRC	PT	Recreation Programming		154,544	154,544	-	-
SUB TOTAL				3.00	1,194,379	1,194,379	17,000	-

New Staffing Request Summary – Positions with Existing Funding Sources

DEPARTMENT		POSITION STATUS	PROJECT DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Capital Costs	Tax Levy Impact
New Staff Request Summary - Service Level Enhancement - 2025 Budget								
NS-001	MC	PT Pilot	Council and Committee Support		51,286	51,286	-	-
NS-002	CS	FT Pilot	Equity, Diversity, Inclusion and Accessibility Coordinator		136,683	136,683	-	-
New Staff Request Summary - Legislative Related - 2025 Budget								
NS-010	EPW	FTE	Water Quality Analyst	1.00	123,364	123,364	-	-
NS-011	LLS	Contract	Access and Elections Analyst		102,901	102,901	-	-
New Staff Request Summary - Growth-Related - 2025 Budget								
NS-005	CS	FTE	People and Belonging Associate	1.00	102,901	51,450	-	51,450
NS-006	FIN	FTE	Senior Property Tax and Utility Analyst	1.00	138,211	100,000	7,500	38,211
NS-007	DS	FTE	Municipal Law Enforcement Officer	1.00	121,864	35,000	7,500	86,864
SUB TOTAL				3.00	362,976	186,450	15,000	176,526

*Growth related positions funded through net assessment growth

New Staffing Request Summary – Tax Levy Impact

DEPARTMENT		POSITION STATUS	PROJECT DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Capital Costs	Tax Levy Impact
New Staff Request Summary - Service Level Enhancement - 2025 Budget								
NS-003	CS	FTE	IT Analyst	1.00	121,864	60,932	-	60,932
NS-004	EPW	PT	School Crossing Guard		35,606	-	-	35,606
			SUB TOTAL	1.00	157,470	60,932	-	96,538
New Staff Request Summary - Legislative Related - 2025 Budget								
NS-008	LLS	FTE	Privacy and Information Coordinator	1.00	123,364	60,132	-	63,232
NS-009	CS	FTE	Asset Management Lead	1.00	166,257	82,329	7,500	83,929
			SUB TOTAL	2.00	289,622	142,461	7,500	147,161
New Staff Request Summary - Community Safety - 2025 Budget								
NS-012	FES	FTE	Firefighter	4.00	570,467	-	-	570,467
			SUB TOTAL	4.00	570,467	-	-	570,467

Future Multi Year Funding Strategy – Facilities Operating Funding Strategy

Estimated Health and Active Living Plaza
Net Operating Costs: +/- \$2.1M

Current Funding Available: \$1.5M

Amount that requires funding: +/- \$0.6M

Equivalent to approx. \$22 per year tax
levy increase for the average household
over each of the next two years



Future Multi Year Funding Strategy – Asset Management

Tax Supported Assets
Current Estimated Replacement Value - \$1.3 Billion

Dedicated Annual Tax Increase

Reserve Contribution	2023	2024	2025
Annual Contribution	\$269,000	\$294,000	\$327,000
Cumulative Contribution	\$269,000	\$563,000	\$890,000

Estimated \$10M annual funding gap, requiring contributions over a ten year period

2025 Asset Management Plan will include a funding strategy for future contributions

Future Multi Year Funding Strategy – Community Safety

- Community Safety Multi Year Funding Plan 2015 - 2023 to build to a complement of 20 full time firefighters
- 2024 Staffing Complement: 20 Suppression Full Time Firefighters + Paid On Call Firefighters (approx. 60)
- 2025 Annual Salaries & Benefits Budget per Additional Firefighter is approximately \$145,000
- 2025 Annual Cost per Average Household per Additional Firefighter is approximately \$10



Summary

- Proposed 2025 Tax Supported Budget
 - +/- \$189 annual tax levy increase for the average homeowner
 - Includes increased costs for base programs, inflationary and legislative pressures
 - Includes provision for asset management plan & Health and Active Living Plaza multi year funding
 - Includes increased investment in community safety and new staffing
- Continuation of existing programs and services and related growth
- Maintain status of lowest relative taxes in York Region



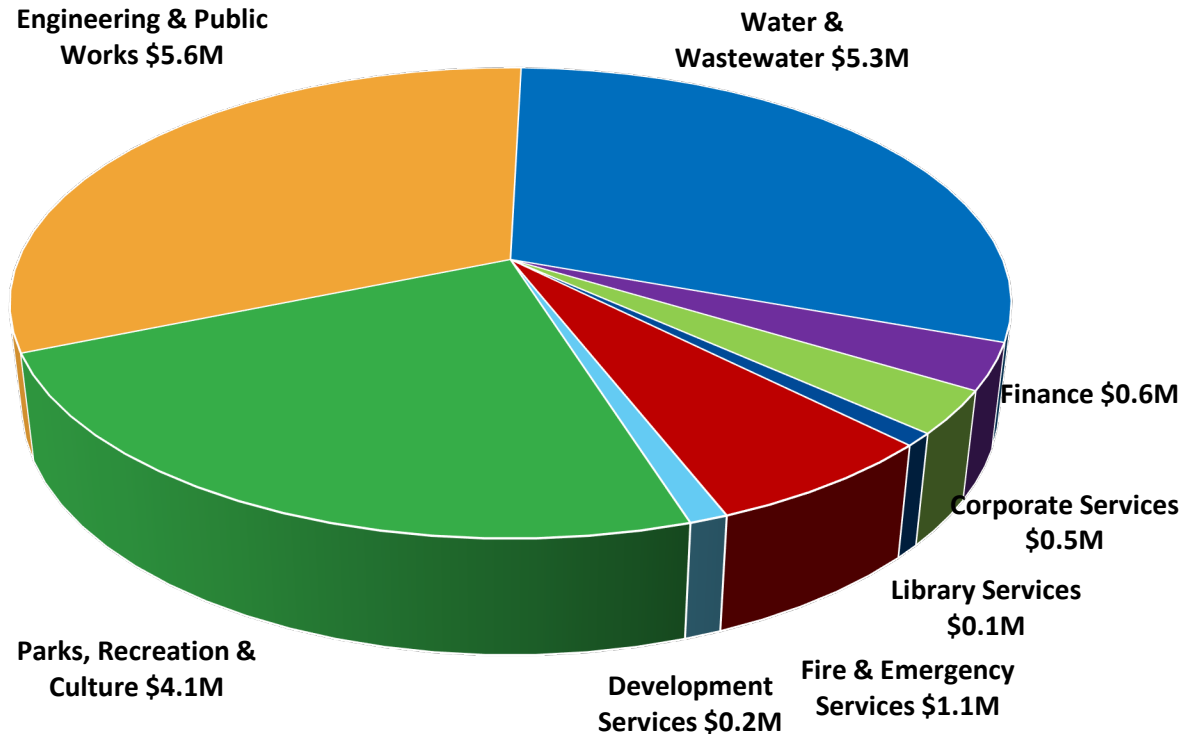
Total Previously Approved Capital Outstanding: \$69.9 Million

- Facilities
 - Health & Active Living Plaza – Facility & Park Construction - \$30M
- Technology Improvement
 - CityView Software Implementation and Enhancements - \$0.4M
 - Municipal Modernization - \$0.3M
- Community Improvement
 - Centre Street Revitalization - \$2.3M
 - Yonge Street Revitalization- \$0.4M
- Regular Infrastructure Maintenance
 - Bridge Rehabilitations - \$8M
 - 2024 Road Rehabilitation - \$2.1M

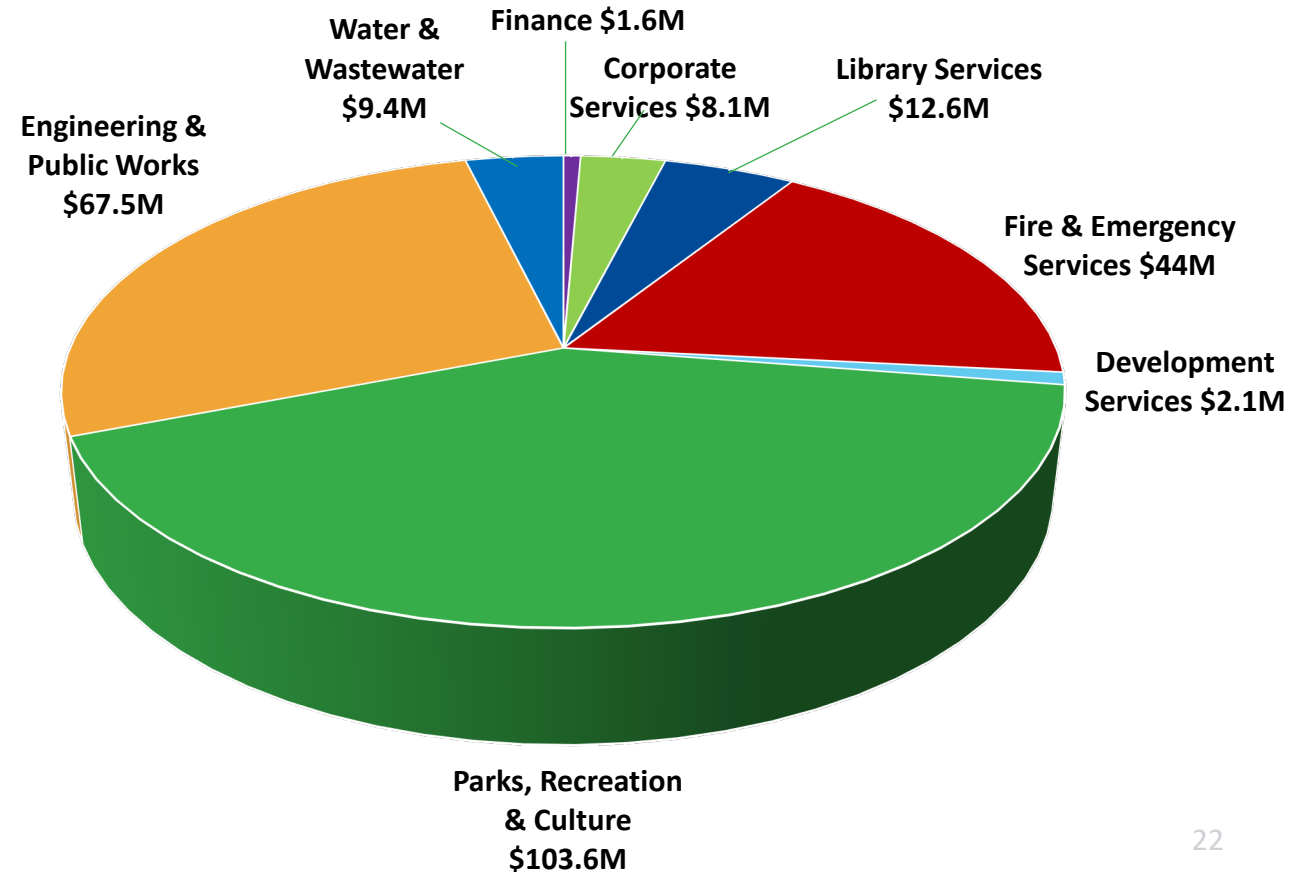


2025 Proposed Capital and Ten-Year Capital – by Department

2025 New Capital Budget by Department - \$17.5 Million

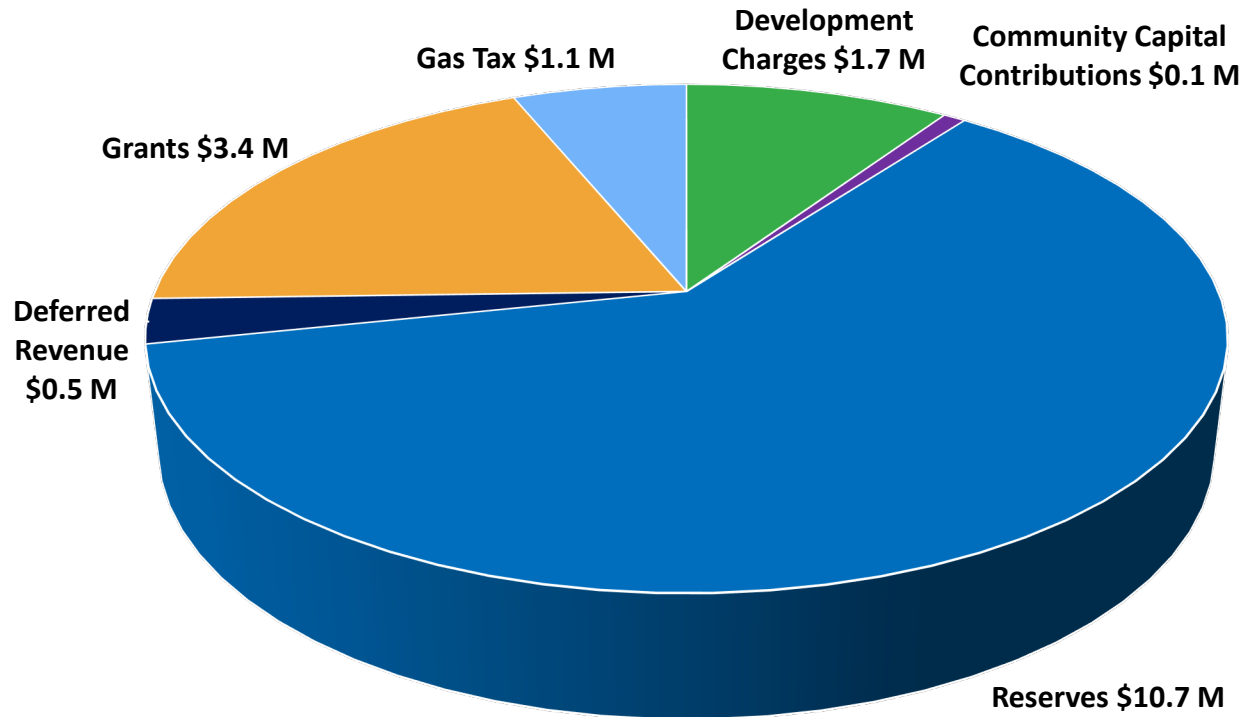


Ten Year Total Capital Budget by Department - \$248.9 Million

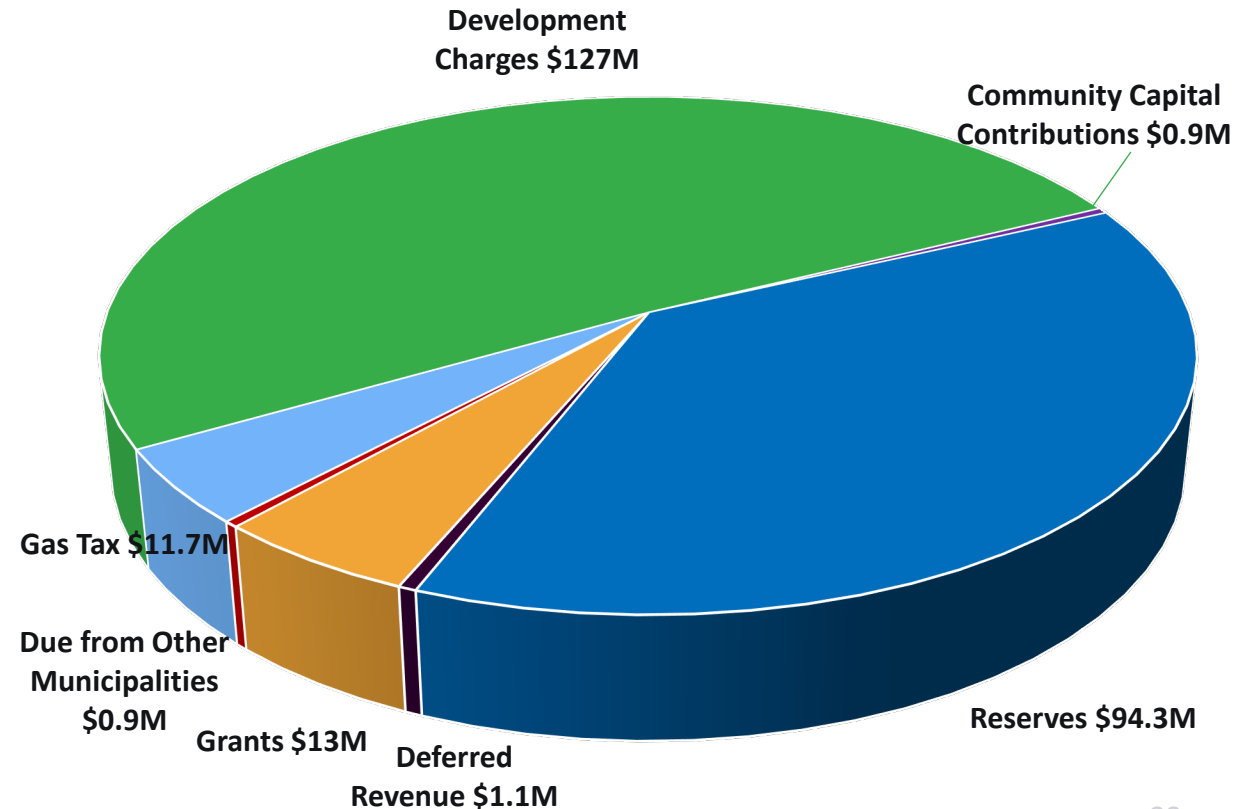


2025 Proposed Capital and Ten-Year Capital – by Funding Source

2025 New Capital Budget by Funding Source - \$17.5 Million



Ten Year Total Capital Budget by Funding Source - \$248.9 Million



Total Proposed New Capital Budget: \$17.5 Million

Highlights

- Asset Repair & Replacement
 - Annual Road Rehabilitation Program \$2.9M
 - Water & Wastewater Rehabilitation Program \$3.5M
 - Water Quality Partnership Project \$1.1M
 - Playground Replacements \$0.8M
 - Fire Station 2-4 Renovations \$0.8M
- Community Improvements
 - New Beach Volleyball Courts \$0.2M
 - New Pickleball Courts \$0.3M
 - Woodbine Avenue Employment Lands Servicing \$0.3M
 - Safer Streets Initiative Program \$0.2M

Proposed Development & Fee Supported Budget

- The Development and Fee Supported budget represents the component of the Town operations that is supported by fees for service (no tax support)
 - Planning
 - Building
 - Fill Operations
 - Engineering
 - Park Development
- Each of these service areas has approved fees or charges that are intended to fully recover the cost of providing the service



Proposed Water and Wastewater Budget

- Region of York costs are approximately 2/3 of the Town's water and wastewater budget
- Regional rate increase of 3.3% (projected annually for next 3 years) to be included in budget
- Proposed variable rate increase in line with rate of inflation
 - Within the Council approved rate study recommendation
- Proposed fixed rate increase of \$1/service/month and final year of fixed rate increase phase-in for large meters
- Impact +/- \$4 per month for the average user
- 2025 capital submission: \$5.3M
 - Water & Wastewater Rehabilitation Programs
 - Water Quality Partnership Project
 - Preliminary Design – Woodbine Ave Employment Lands Servicing



Next Steps

Scheduled Date	Event
Week of October 30, 2024	Budget Preview Binder Distribution
November 4, 2024	2025 Budget Tabled by Mayor
Week of November 6, 2024	Individual Councillor Budget Briefings
November 18, 20 & 27, 2024	Budget Committee Review
December 3, 2024	Council Meeting to endorse any proposed amendments ✓ If no amendments, budget is deemed adopted
December 10, 2024	Deadline for Mayor to veto amendments ✓ If no veto, amendments are deemed adopted
December 17, 2024	Deadline for Council to override veto (requires 2/3 of Council to agree to override veto) ✓ Budget is adopted based on results of vote