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Operating Budget

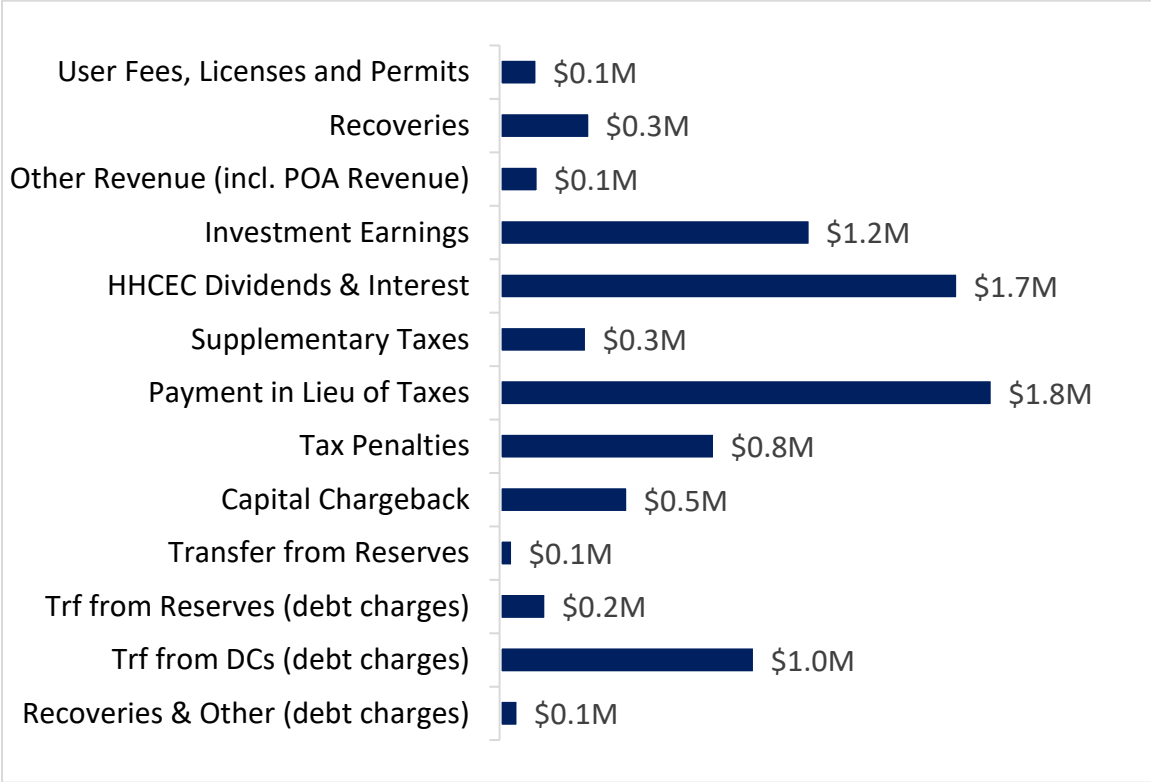
CORPORATE REVENUES AND EXPENSES

Corporate revenues and expenses are related to corporate-wide programs, long-term financing, capital planning and the management of reserves and special levies. Corporate expenses include budget for expenses such as Town liability insurance, WSIB costs, legal services, health and safety, and audit services. Corporate revenues include investment earnings, supplementary taxes, and revenues from the Provincial Offences Act.

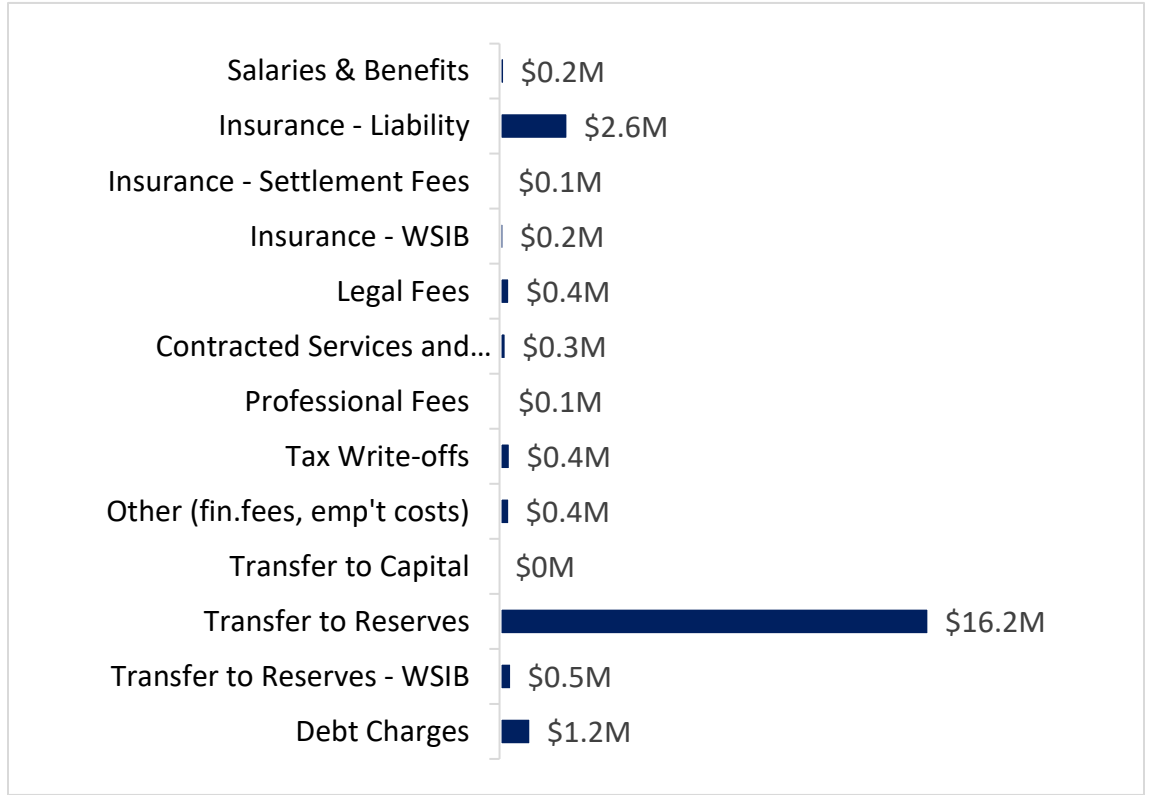
2025 Operating Budget Overview

Corporate Revenues and Expenses	2024 Approved Budget	2025 Total Budget	2025 vs. 2024 Budget Change	
Revenue				
User Fees, Licenses and Permits	(140,600)	(140,600)	-	0.0%
Recoveries	(336,800)	(336,800)	-	0.0%
Other Revenue (incl. POA Revenue)	(145,000)	(145,000)	-	0.0%
Investment Earnings	(1,155,000)	(1,155,000)	-	0.0%
HHCEC Dividends & Interest	(1,902,900)	(1,702,900)	200,000	-10.5%
Supplementary Taxes	(325,000)	(325,000)	-	0.0%
Payment in Lieu of Taxes	(1,859,400)	(1,831,800)	27,600	-1.5%
Tax Penalties	(800,000)	(800,000)	-	0.0%
Capital Chargeback	(477,700)	(477,700)	-	0.0%
Transfer from Reserves	(188,200)	(50,000)	138,200	-73.4%
Trf from Reserves (debt charges)	(328,100)	(173,900)	154,200	-47.0%
Trf from DCs (debt charges)	(2,210,300)	(949,000)	1,261,300	-57.1%
Recoveries & Other (debt charges)	(70,300)	(70,300)	-	0.0%
Revenue Total	(9,939,300)	(8,158,000)	1,781,300	-17.9%
Expenses				
Salaries & Benefits	-	203,200	203,200	100.0%
Insurance - Liability	2,691,900	2,591,900	(100,000)	-3.7%
Insurance - Settlement Fees	16,500	116,500	100,000	606.1%
Insurance - WSIB	155,000	181,400	26,400	17.0%
Legal Fees	505,000	405,000	(100,000)	-19.8%
Contracted Services and Agreements	188,000	269,300	81,300	43.2%
Professional Fees	112,500	116,500	4,000	3.6%
Tax Write-offs	428,700	428,700	-	0.0%
Other (fin. fees, emp't costs)	168,400	393,400	225,000	133.6%
Transfer to Capital	2,377,000	-	(2,377,000)	-100.0%
Transfer to Reserves	12,093,845	16,165,845	4,072,000	33.7%
Transfer to Reserves - WSIB	450,000	476,400	26,400	5.9%
Debt Charges	2,608,700	1,193,200	(1,415,500)	-54.3%
Expenses Total	21,795,545	22,541,345	745,800	3.4%
Corporate Revenues and Expenses Total	11,856,245	14,383,345	2,527,100	21.3%
Special Levies	(2,271,400)	(3,801,400)	(1,530,000)	67.4%
Net Total	9,584,845	10,581,945	997,100	10.4%

Operating Budget for Corporate Revenues



Operating Budget for Corporate Expenses



2025 Operating Budget Drivers

The proposed gross expenditures for the 2025 Corporate Revenues and Expenses operating budget are \$22,541,345 with a net impact of \$14,383,345. Out of the net \$14,383,345, \$3,801,400 is supported from special levies and the remaining \$10,581,945 is supported from the general tax levy.

The following major budget changes are included in Corporate Revenues and Expenses operating budget for 2025:

Special Levies

- \$900,000 increase in the State of Good Repair (SOGR) special levy (formerly the Infrastructure Gap special levy). This special levy will continue in 2025 due to the significant funding shortfall in this area.
- \$630,000 Fire special levy. This is a new special levy that has been included in the 2025 operating budget as part of the financing strategy related to implementing the recommendations of the Fire Master Plan.

Debt repayments

- \$1,415,500 reduction in the annual debt repayments due to the expiry of the Acton Arena debenture in 2024. With the expiry of this debenture, the associated funding is also no longer required in the operating budget, and as such, there is a reduction of \$154,200 in reserve funding and \$1,260,900 in the amount of Development Charges that need to be transferred into the operating budget.

	Total Principal & Interest	Funded by DCs	Funded by Reserves
2024 Total Budget	1,504,600	(1,350,400)	(154,200)
2025 Base Budget Changes	(1,415,100)	1,260,900	154,200
2025 Total Budget	89,500	(89,500)	-

Contributions to/from reserves

Contributions to/from reserves have a net increase of \$1,568,900 in 2025. The following table provides details on the changes to contributions to and from reserves.

Budget Change	Transfer to Capital Budget	(Increase)/ decrease in transfer from reserves	Increase/ (decrease) in transfer to reserves	Net operating budget impact	Description
Self-insurance	-	84,700	(84,700)	-	\$84,700 reduction in the amount transferred into the base budget from reserves for insurance settlement claims, as these expenses are now included in the base budget. This is offset by a reduction in transfers to the Self Insurance Reserve, resulting in an overall net \$0 budget impact.
Halton Court Services (POA)	-	53,500	-	53,500	\$53,500 (25%) reduction in the amount transferred into the base budget from reserves to offset reduced revenues from Halton Court Services (POA). This adjustment is the last reduction in a four-year plan to phase out reliance on this non-guaranteed revenue source.
Capital program	(2,377,000)	-	2,377,000	-	\$2,377,000 reallocation that in previous budget years was allocated directly to fund the annual capital program. This same amount will now be transferred to a capital reserve and drawn down to fund the capital program – this has a net zero budget impact.
SOGR	-	-	900,000	900,000	\$900,000 increase in contribution to the Capital Replacement reserve related to SOGR. This annual increase is a critical capital funding source to address the infrastructure gap identified in the 2018 State of Infrastructure Report (report no. RP-2019-0001). The increase is funded by a corresponding increase in the SOGR special levy.
Fire Master Plan	-	-	630,000	630,000	\$630,000 increase related to the implementation of the Fire Master Plan, funded by the introduction of a new Fire special levy, as noted previously.
Fire Services Reserve	-	-	(474,800)	(474,800)	\$474,800 reduction in the transfer to the Fire Services reserve. This removes temporary funding for full-time Firefighter staff positions that will now be funded from the tax base. This decrease is offset by an increase in Fire Services.
Transportation Infrastructure	-	-	100,000	100,000	\$100,000 increase in contributions to the Transportation Infrastructure reserve as directed by the LRFP.
Technology Replacement	-	-	20,000	20,000	\$20,000 increase in contributions to the Technology Replacement reserve as directed by the LRFP.
Green Revolving Fund	-	-	500	500	\$500 increase in contributions to the Green Revolving Fund as per the Reserve and Reserve Funds Policy. This increase in contribution will be funded from efficiency savings gained through the implementation of climate change initiatives.
WSIB	-	-	26,400	26,400	\$26,400 increase to the annual amount transferred to the WSIB reserve due to the new Line of Duty Death coverage (as approved through confidential report FIRE-2024-002).
Tax Rate Stabilization	-	-	654,000	654,000	\$363,300 increase in the transfer to the Tax Rate Stabilization reserve as directed by the LRFP to replenish funds used over the past three years. An additional \$290,700 in additional assessment growth revenue.
Strategic Planning	-	-	(50,000)	(50,000)	\$50,000 decrease in transfer to the Strategic Planning reserve, as directed by the Mayor's budget.
Total	(2,377,000)	138,200	4,098,400	1,859,600	

Maintaining current service levels

- \$200,000 reduction in the dividend revenue received from the Town’s investment in the Halton Hills Community Energy Corporation (HHCEC). This reduction in revenue will be funded through an increase to the tax levy.
- \$27,600 reduction in Payment in Lieu of Taxes revenue to align budget with actuals.
- Net \$0 budget impact related to insurance expenses, due to a \$100,000 reallocation from Insurance Liability for adjuster’s fees to Insurance – Settlement Fees, to align the budget with actuals.
- \$26,400 increase in Insurance – WSIB fees for annual premium increases.
- \$25,000 net reduction in Legal Fees, due to the following:
 - \$125,000 increase in OLT legal fees as the Town is experiencing a significant increase in volume pertaining to these services.
 - \$50,000 allocated to legal fees for enforcement to align the budget with actuals.
 - A net budget impact of \$3,200 for the new Town Prosecutor position as proposed through operating budget request 25-33. Salaries and benefits related to the Town Prosecutor position proposed at \$203,200 are to be offset by a \$200,000 reduction in legal fees for enforcement as a result of bringing this position in house.
- \$81,300 total increase in Contracted Services and Agreements, which includes the following:
 - \$25,000 increase in expenses related to Corporate equity, diversity and inclusion (EDI) training.
 - \$37,000 increase related to the implementation of a new health and safety management system for the Town.
 - \$19,300 increase in budget due to a reallocation from Corporate Services related to ClearRisk insurance claim software. Overall this is a net \$0 budget impact for the Town.
- \$225,000 is being budgeted for the cost of salary adjustments resulting from the 2024 Non-Union Salary Survey and Pay Equity Review. Once the consultants have finished the review later in 2024, recommendations will be presented to Council, and at that time, a funding strategy will be determined for any costs that exceed the budgeted amount of \$225,000.

2025 Operating Budget Request

Position/Program	Ref No.	25-32
Health & Safety Management System	Budget Impact	\$ 37,000
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	FTE Impact	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Effective Date	January 1, 2025
Department	Division	
Corporate Revenues & Expenses	Corporate Human Resources	

Description of Services to be Performed:
 Implementation of a health and safety management system that will enable Town stakeholders to better monitor health and safety related items (pertaining to incident management, JHSC workplace inspections, contractor safety management), and more effectively achieve compliance with items outlined under OHS legislation. Implementation of this system will lead to a number of benefits to the Town. These include but are not limited to reduction in work-related incidents, improved ability to identify H&S gaps, improved productivity amongst staff, and a strengthened overall health and safety culture.

It is recommended that the Health & Safety System be approved as an on-going budget provision, and that the required funding be financed through a base budget increase of \$37,000.

Risk if not approved: A lack of comprehensive risk assessment at the Town could result in more staff injuries and absences. This oversight might also incur penalties under the OHS and adversely affect the Town's safety culture.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits		
Supplies & Services	37,000	Annual license fees
Other		
Total	\$ 37,000	
Revenue:		
Fees		
Other		
Other		
Total	\$ -	
Net Cost	\$ 37,000	

2025 Operating Budget Request

Position/Program	Ref No.	25-33
Town Prosecutor/Solicitor	Budget Impact	\$ 3,200
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	FTE Impact	1.0
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Effective Date	January 1, 2025
Department	Division	
Corporate Revenues & Expenses	Legal	

Description of Services to be Performed:

This new position will report to the Town Clerk and will be primarily responsible for all legal matters related to enforcement services. The role will provide comprehensive legal support to the Clerk and Enforcement staff, advising on compliance and regulatory matters, and managing litigation with the POA or Superior Court. While the majority of the work will involve enforcement staff, this position can also provide legal advice to senior management regarding agreements, policies, and by-law matters. Having in-house legal counsel will reduce the time taken to seek legal advice from external solicitors and will enable officers to resolve enforcement matters more quickly.

It is recommended that the Town Prosecutor/Solicitor position be approved as an on-going full-time position (1.0 FTE) and that the required funding be primarily financed through a \$200,000 reduction in Enforcement legal fees, with the remaining being funded through a base budget increase of \$3,200.

Risk if not approved: Staff will continue to use external counsel resulting in increased legal costs and exposure to legal risks.

Budget Impact:		Account & Notes:	
Expenditures:			
Salary & Benefits	203,200	Salaries & Benefits	
Supplies & Services			
Other	3,500	Phone & Laptop	
Total	\$ 206,700		
Revenue:			
Fees	(200,000)	Reduction in Enforcement legal fees	
Grants			
Other	(3,500)	Technology Replacement Reserve	
Total	\$ (203,500)		
Net Cost	\$ 3,200		