

Municipality of Dutton Dunwich 2024 OPERATING BUDGET



Presentation Overview

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We will begin by acknowledging that the land on which we gather is the territory of First Nations people who have longstanding relationships to the land, water and region of Southwestern Ontario. We also acknowledge the local lower Thames River watershed communities of this area which include Chippewa's of the Thames First Nation, Oneida Nation of the Thames, Munsee Delaware Nation and Delaware Nation of Moraviantown. We value the significant historical and contemporary contributions of local and regional First Nations and all of the Original peoples of Turtle Island (North America). We are thankful for the opportunity to live, learn and share with mutual respect and appreciation.



A MESSAGE FROM THE MAYOR

I am pleased to present the 2024 draft operating budget for the Municipality of Dutton Dunwich. I would like to thank the commitment of staff and my fellow Council members for their hard work and tough decisions to bring this budget forward.

The 2024 budget reflects a strong, ongoing commitment by this Council to maintain and improve the level of services Dutton Dunwich residents and businesses rely on, while at the same time respecting the taxpayer, many of whom are struggling in these difficult and challenging economic times. The dramatic increase in material, labour and supply costs has had a huge impact on the municipality's finances, just as I am sure it has impacted your own family and business and I want to assure residents that we will continue to be prudent with your tax dollars, making every dollar count.

Municipalities are being tasked with taking on new and increasing responsibilities and expenditures. Growth happens, whether we want it or not, which will require significant investment in municipal infrastructure. The only question then becomes, what steps will we take today to ensure we manage growth rather than growth managing us. This budget continues our commitment to forward thinking and defining a clear vision of what type of municipality we want to be.

We are also facing the day-to-day responsibilities associated with complex healthcare and social challenges like homelessness and addiction. It is not sustainable. Municipalities need the provincial and federal governments to come to the table and bring stability and sustainability to municipal finances.



Dutton Dunwich Council

Dutton Dunwich is governed by a Mayor, Deputy Mayor and three elected officials representing two wards.

Together, they are responsible for developing a vision for the community. Council supports the Municipality by establishing policies that affect the overall operation of the community while ensuring the public and Municipality's well-being and interests are maintained.

To ensure these policies are adhered to and the entire Municipality receives equitable service Council appoints a Chief Administrative Officer who is directly responsible for the Municipality's administration.



STRATEGIC PLAN

The Municipality of Dutton Dunwich continues to work to develop the Municipality through responsible management and long-range planning, while maintaining regard for urban, agricultural, tourism, and recreation, with a vision for economic stability.

In 2023, the Municipality of Dutton Dunwich approved the 2023-2026 Strategic Plan, with the following strategic priorities.

- To create a strong foundation for the Municipality's future through fiscal responsibility
- To foster, support, enhance and promote business and business investment
- To ensure our infrastructure fully serves our growing community needs
- To promote a community known for "Getting it Done" in which people are fully engaged, and want to Live, Shop and Relax



A MESSAGE FROM THE CAO/TREASURER

A budget is not just a financial document. It is a guide to help move our community in the right direction.

Our 2024 budget represents the reality of where Dutton Dunwich is now and enables Council to implement a vision that focuses on achieving longer term plans. Through discussions with Council, staff and residents, it is clear that we want to build a community that reflects the ideals of those who call Dutton Dunwich home.

As part of Council's strategic plan, we are committed to delivering excellent service by ensuring administration is connected to our community and government partners. The pandemic accelerated our use of technology, and we continue to increase ways residents can obtain public information, feedback and interaction.

All Ontario municipalities are faced with similar challenges of healthcare, social and housing issues being funded through property taxes, rather than through upper-level income taxes and consumption taxes (HST). We continue to urge the Federal and Provincial governments to revisit funding mechanisms in their review of property taxes and asset management plans, in order to provide relief to Ontario property taxpayers.

Like anyone running a household, the costs of Dutton Dunwich operational expenses have increased, and this has required us to make choices about our priorities and how we achieve them. Our staff continue to look for efficiencies and innovation in their work. That effort and attitude are as important as anything else we do.

The Municipality has legislated responsibilities that must be fulfilled, much like a household that has "must pay" expenses such as their rent, mortgage and utilities. We must deal with the same economic factors that affect households, including higher interest rates, construction costs and price increases due to inflation.

Administration is presenting a draft 2024 budget with an 9.73% increase. The 2024 budget was developed trying to balance the economic challenges of our residents and our continued significant infrastructure deficits and the impact of community growth on our existing infrastructure.

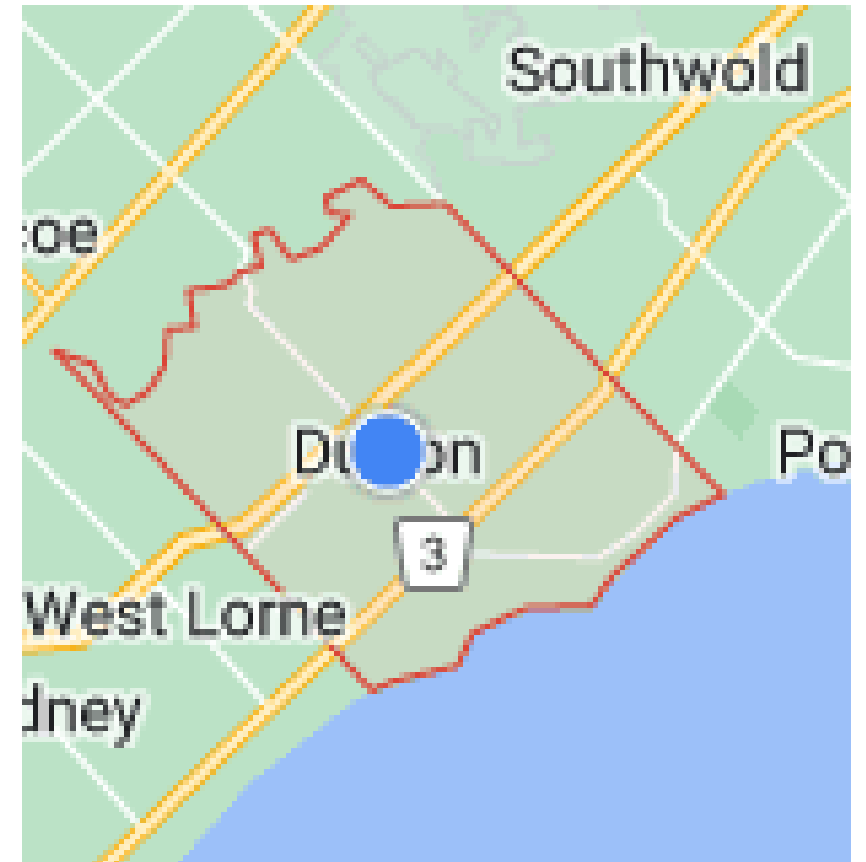


Dutton Dunwich at a Glance

Located in Southwestern Ontario in the County of Elgin. Dutton Dunwich is lower tier municipality situated between Southwold and West Elgin along the 401 corridor and Lake Erie with a population of 4,152 (2021 census) and a land area of 294.28 km²

Dutton Dunwich was formed in 1998 through amalgamation of the Village of Dutton and former Township of Dunwich, it includes the Hamlets of Wallacetown, Duttona Beach and western parts of Iona and Iona Station.

The municipality employs: 26 Full Time & 6 Part time Employees, 11 summer students and 23 Volunteer Fire Fighters.



MUNICIPAL SERVICES

THE MUNICIPALITY OF DUTTON DUNWICH PROVIDES:	Animal Control	Building Services	By-law Enforcement	Cemeteries
Development Services	Economic Development	Fire & Emergency Services	Waste Collection	Municipal Drains
Road Maintenance & Capital Works	Street Lighting	Parks & Recreation areas	Water & Wastewater	
ELGIN COUNTY PROVIDES:	County Roads – Capital Works	Land Ambulance Services	Economic Development	Home for the Aged
Library Services	Social Services and Housing	Land Use Planning Approval Authority		



Reserves

Reserves		2022	2023	2023	2023	2024	2024	2024
		Closing	Transfers	Transfers	Closing	Trfs	Trfs	Estimated
		Balance	In	Out	Balance	In	Out	Closing Balance
Working Capital		231,779.43	-	-33,467.25	198,312.18	50,000.00	(85,000.00)	163,312.18
Fire		2,184.62	-	0.00	2,184.62			2,184.62
Road		293,908.16		-101,018.30	192,889.86		0.00	192,889.86
Sewer		552,130.80	197,632.56	-36,566.90	713,196.46	196,551.00	(300,000.00)	609,747.46
Water		62,401.50	219,415.06	-139,058.73	142,757.83	207,816.00	(565,000.00)	- 214,426.17
Landfill		10,000.00			10,000.00			10,000.00
Recreation		29,514.18	-	-7,767.75	21,746.43			21,746.43
Parkland		13,250.00	9,800.00		23,050.00			23,050.00
Tri County		180,608.21			180,608.21			180,608.21
Tree Planting		5,130.00			5,130.00			5,130.00
Election		6,548.24		0.00	6,548.24	5,000.00		11,548.24
Trans Canada Trail		4,871.02	-	-3,183.35	1,687.67			1,687.67
SD Hall		1,983.00			1,983.00			1,983.00
Contingency		58,192.26	30,000.00	-17,387.93	70,804.33			70,804.33
Military Heros		733.35	4,491.60		5,224.95			5,224.95
Buttermilk Bog		91.00			91.00			91.00
Community Garden		2,761.95	100.00	-1,010.20	1,851.75			1,851.75
CIP Reserve		-	18,266.88		18,266.88			18,266.88
		1,456,087.72	479,706.10	- 339,460.41	1,596,333.41	459,367.00	(950,000.00)	1,087,433.53
		-						
Fund		-						
Building		123,258.19		66,731.00	56,527.19	-	(33,794.00)	22,733.19
Medical Centre		68,662.38	-		68,662.38	-		68,662.38
Recreation		68,662.38	-		68,662.38	-	(50,000.00)	18,662.38
Fire Department		68,662.38	-	61,773.07	6,889.31	-	0.00	6,889.31
		329,245.33	-	- 128,504.07	200,741.26	-	- 83,794.00	116,947.26
		-						
Consolidated Water Boards		386,424.00	-		386,424.00			386,424.00
Total Consolidated Reserves		2,171,757.05	479,706.10	467,964.48	2,183,498.67	459,367.00	(1,033,794.00)	1,590,804.79

Debt



Total Debt January 1, 2024

Water	\$ 937,882
Wastewater	\$ 252,816
Administration	\$ 48,009
Medical Building	\$ 50,785
Fire	\$ 10,462
Library	\$ 23,029
Roads	\$1,641,846
Streetlights	\$ 55,043
Recreation	\$ 243,929
Theater	\$ 4,770
	<u>\$3,268,571</u>

2024 BUDGET OVERVIEW



The Municipal Act, 2001, section 290 (1) requires municipalities to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. Municipalities must adopt a balanced budget.



The operating budget provides the necessary resources to deliver programs and services to meet the needs of our growing community and accommodate for inflationary pressures.



Please note that all reserves and reserve fund balances are estimates and subject to change with final year end adjustments



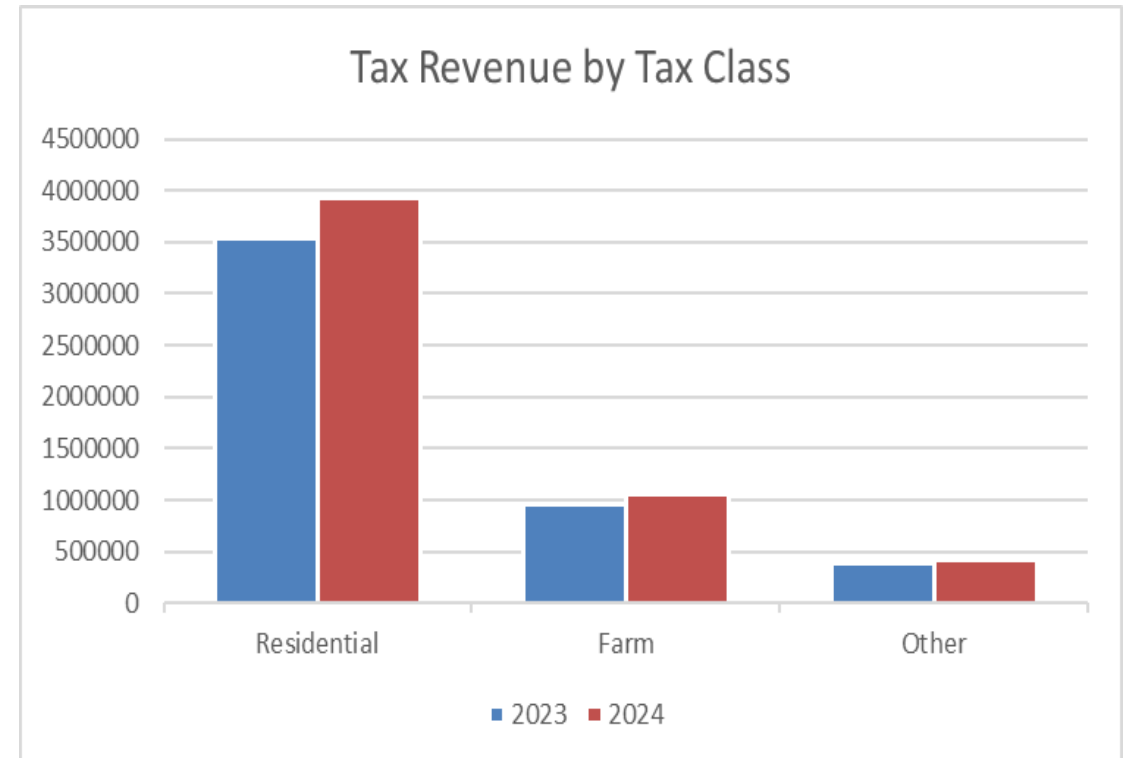
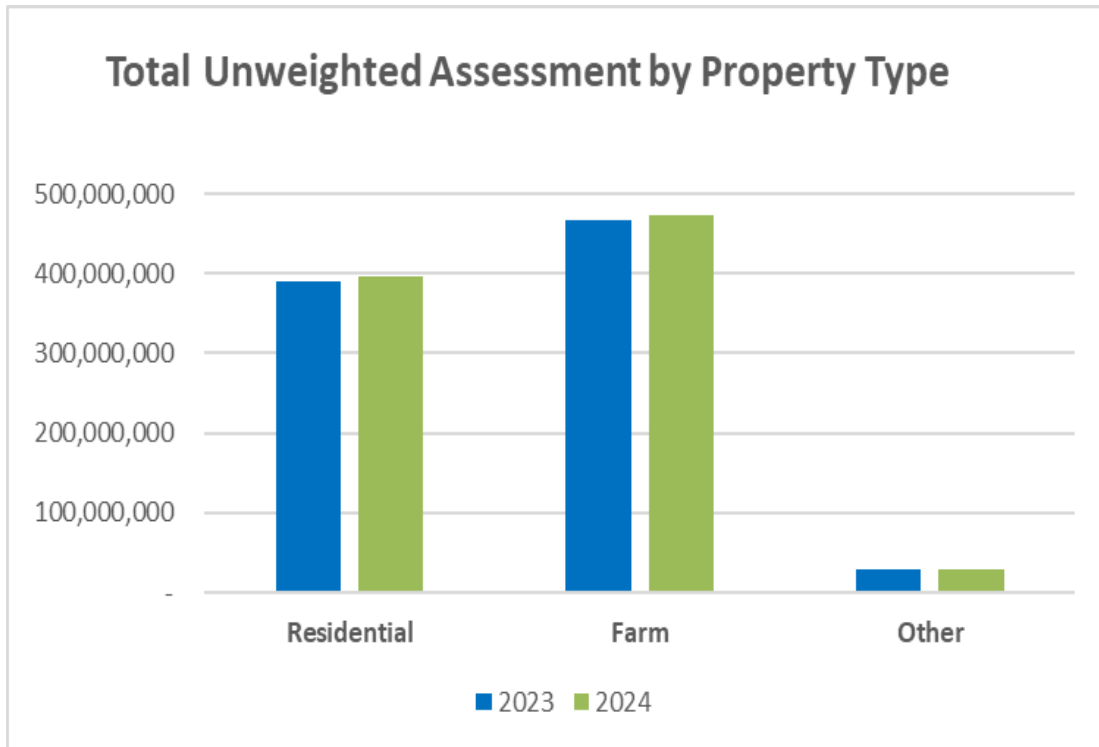
The Municipality is governed by provincial legislation, including but not limited to the Municipal Act and the Provincial Policy Statement. The 2024 budget is created by these regulations, as well as the following documents and regulations:

- Asset Management Plan
- Strategic Plan
- Official Plan
- Planning Act
- Building Code Act
- Drainage Act
- Bridge & Culvert Study Inspections
- Highway Traffic Act
- Ontario Standard for Roads and Public Works (minimum maintenance standards)
- Canadian Labour Standards (hours of work)
- Occupational Health & Safety Act
- Accessibility for Ontarians with Disabilities Act
- Ministry of the Environment, Conservation & Parks
- Ministry of Natural Resources & Forestry
- Office of the Fire Marshall

125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,200
	83,000	101,684	110,000
	45,000	101,962	89,000
		102,747	50,000
			68,700
			123,000

Assessment Comparison

	2023	2024	CHANGE IN ASSESSMENT	Assessment Change %
TOTAL ASSESSMENT	887,199,502	897,872,902	10,673,400	1.20%
WEIGHTED ASSESSMENT	546,166,327	552,247,536	6,081,209	1.11%

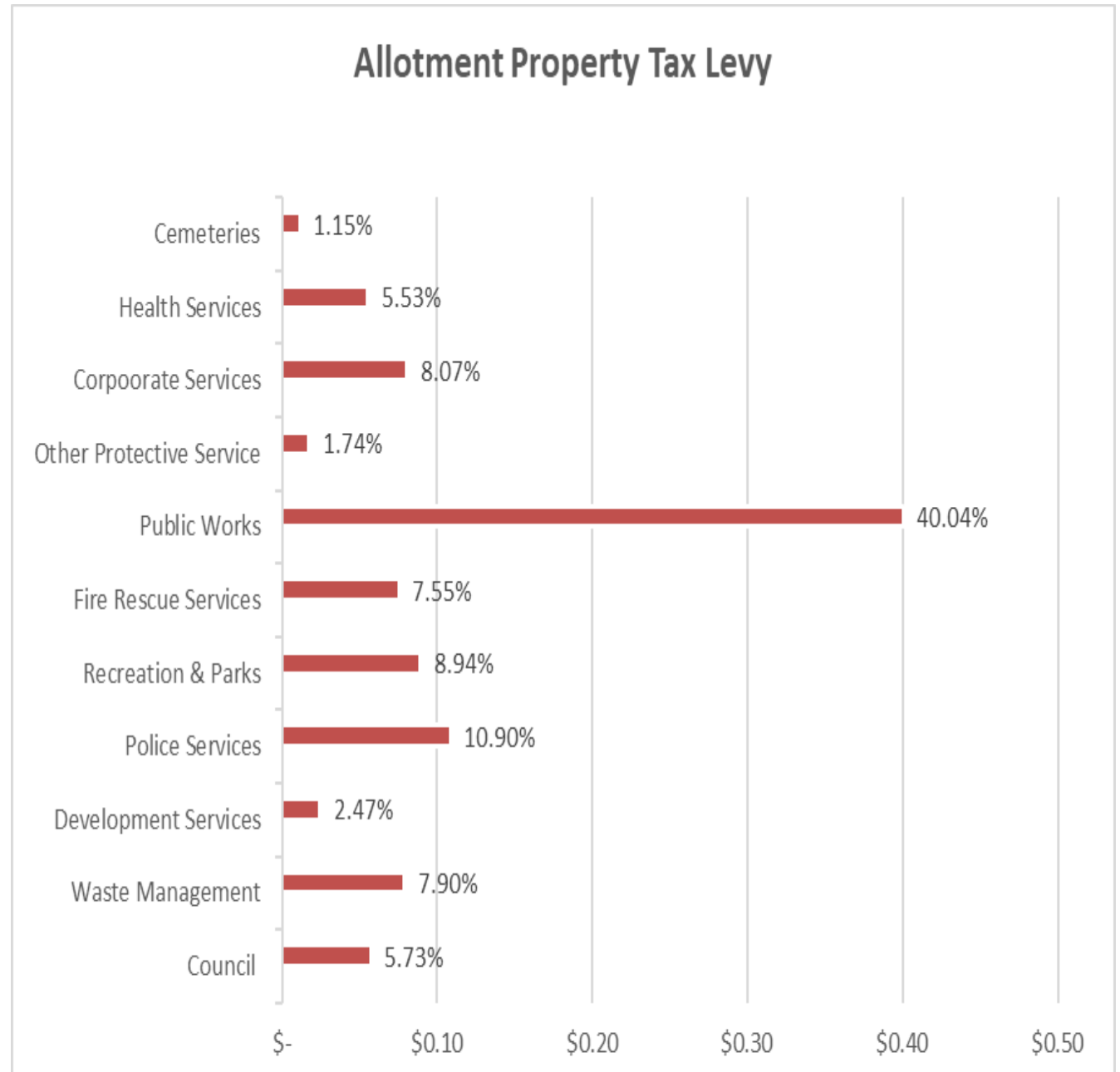


PROPERTY TAX LEVY

The 2024 tax levy of Dutton Dunwich is \$5,412,124 which results in a 9.73%

The 2024 tax levy will have the below impact on the median current value assessments (CVA). These figures are obtained from the Ontario Property Tax Analysis (OPTA) website

Class	2024	2023		
	Average CVA	Taxes	9.73%	Tax Implication
			Rate Increase	For Average Property
Residential	217,000	\$1,938.06	\$2,126.64	\$188.57
Farmland	658,500	\$445.75	\$489.13	\$43.37



BUDGET SUMMARY

Total Levy

		ACTUALS				BUDGET		
Department		<u>2022</u>	<u>2023</u>			<u>2022</u>	<u>2023</u>	<u>2024</u>
			Unaudited					
Council		119,715	163,166			115,406	129,880	310,158
Taxation		(4,729,318)	(4,902,704)			(4,754,485)	(4,932,907)	(5,467,124)
Administration		93,568	70,603			551,421	385,587	489,926
Service Ontario		20,095	9,270			(9,471)	6,913	1,808
Fire		226,153	285,540			467,006	365,651	408,632
Policing		568,889	605,456			572,310	579,084	589,672
Conservation Authority		56,263	58,657			55,738	58,265	61,711
Emergency Services		14,856	9,974			19,500	17,765	20,265
Building		-	-			-	-	-
Animal Control		(9,921)	(9)			(4,450)	(4,250)	125
By-law Enforcement		1,320	10,663			9,000	12,000	12,000
Public Works		1,390,917	1,874,466			1,833,202	2,019,095	2,132,049
Streetlights		32,667	33,768			34,796	32,432	34,782
Waste Management		622,549	421,472			386,315	333,254	427,289
Medical Centre		213,016	253,077			156,261	270,850	299,298
Cemeteries		61,180	50,032			14,131	63,959	62,076
Recreation & Facilities		448,309	449,593			416,963	529,576	483,635
Planning		57,795	49,529			36,554	52,134	50,697
Economic Development		5,591	25,000			12,193	25,000	20,000
Hertiage		1,321	2,523			2,300	1,475	1,175
Municipal Drains		38,616	60,536			85,310	54,237	61,826
Capital		<u>1,239,613</u>	<u>656,595</u>			<u>-</u>	<u>-</u>	<u>-</u>
		473,194	187,207			-	-	-
**Unfunded Capital		\$ -	\$ 162,808					

BUDGET SUMMARY

Revenues

Department	ACTUALS		BUDGET		
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Council	\$ -	\$ -	\$ -	\$ -	
Taxation	\$ 4,809,011	\$ 4,877,902	\$ 4,754,484	\$ 4,972,907	\$ 5,412,124
Administration	\$ 858,806	\$ 1,018,823	\$ 568,600	\$ 618,900	\$ 632,000
Service Ontario	\$ 47,478	\$ 48,715	\$ 75,200	\$ 49,750	\$ 48,500
Fire	\$ 204,860	\$ 169,890	\$ 5,000	\$ 42,200	\$ 50,200
Policing	\$ 22,492	\$ 14,157	\$ 28,000	\$ 28,000	\$ 14,500
Conservation Authority	\$ 2,570	\$ 6,140	\$ 17,000	\$ 6,000	\$ 6,000
Emergency Services	\$ -		\$ -	\$ -	
Building	\$ 257,526	\$ 109,399	\$ 274,552	\$ 170,000	\$ 145,000
Animal Control	\$ 17,035	\$ 16,525	\$ 18,500	\$ 17,000	\$ 17,000
By-law Enforcement	\$ -		\$ -	\$ -	
Public Works	\$ 1,178,744	\$ 1,056,587	\$ 503,914	\$ 531,600	\$ 550,721
Streetlights	\$ -		\$ -	\$ -	
Waste Management	\$ 117,846	\$ 79,611	\$ 93,029	\$ 112,400	\$ 80,700
Medical Centre	\$ 142,145	\$ 154,969	\$ 168,500	\$ 150,500	\$ 160,738
Cemeteries	\$ 9,134	\$ 17,041	\$ 12,500	\$ 8,700	\$ 17,000
Recreation & Facilities	\$ 250,046	\$ 220,100	\$ 139,250	\$ 160,500	\$ 173,590
Planning	\$ 10,300	\$ 32,715	\$ 45,000	\$ 30,000	\$ 32,500
Economic Development	\$ 5,421	\$ -	\$ 5,057	\$ -	\$ -
Hertiage	\$ -		\$ -	\$ -	\$ -
Municipal Drains	<u>\$ 12,747</u>	<u>\$ 33,327</u>	<u>\$ 41,000</u>	<u>\$ 29,366</u>	<u>\$ 33,327</u>
	\$ 7,946,161	\$ 7,855,901	\$ 6,749,586	\$ 6,927,823	\$ 7,373,900
**Acutal Revenues include transfer from reserves					

BUDGET SUMMARY

Expenditures

		ACTUALS				BUDGET		
Department		2022	2023			2022	2023	2024
Council		\$ 119,715	\$ 163,160			\$ 115,406	\$ 129,880	\$ 310,158
Taxation		\$ 79,693	\$ 87,932			\$ -	\$ 40,000	\$ 40,000
Administration		\$ 952,374	\$ 1,089,425			\$ 1,120,021	\$ 1,004,487	\$ 1,121,926
Service Ontario		\$ 67,574	\$ 57,985			\$ 65,729	\$ 56,663	\$ 50,308
Fire		\$ 431,014	\$ 455,430			\$ 472,006	\$ 407,851	\$ 458,832
Policing		\$ 591,381	\$ 619,613			\$ 600,310	\$ 607,084	\$ 604,172
Conservation Authority		\$ 58,832	\$ 64,797			\$ 72,738	\$ 64,265	\$ 67,711
Emergency Services		\$ 14,856	\$ 9,974			\$ 19,500	\$ 17,765	\$ 20,265
Building		\$ 257,526	\$ 109,399			\$ 274,552	\$ 170,000	\$ 145,000
Animal Control		\$ 7,114	\$ 16,516			\$ 14,050	\$ 12,750	\$ 17,125
By-law Enforcement		\$ 1,320	\$ 10,663			\$ 9,000	\$ 12,000	\$ 12,000
Public Works		\$ 2,569,661	\$ 2,725,879			\$ 2,337,116	\$ 2,550,755	\$ 2,682,770
Streetlights		\$ 32,667	\$ 33,768			\$ 34,796	\$ 32,432	\$ 34,782
Waste Management		\$ 740,396	\$ 501,082			\$ 479,344	\$ 445,654	\$ 507,989
Medical Centre		\$ 355,161	\$ 408,046			\$ 324,761	\$ 421,350	\$ 460,036
Cemeteries		\$ 70,313	\$ 67,073			\$ 26,631	\$ 72,659	\$ 79,076
Recreation & Facilities		\$ 698,355	\$ 669,626			\$ 556,213	\$ 690,076	\$ 652,222
Planning		\$ 68,095	\$ 82,244			\$ 81,554	\$ 82,134	\$ 83,197
Economic Development		\$ 11,012	\$ 25,000			\$ 17,250	\$ 25,000	\$ 20,000
Hertiage		\$ 1,321	\$ 2,523			\$ 2,300	\$ 1,475	\$ 1,175
Municipal Drains		\$ 51,363	\$ 90,976			\$ 126,310	\$ 83,603	\$ 95,153
Capital		<u>\$ 1,239,613</u>	<u>\$ 656,595</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 8,419,356	\$ 7,855,901			\$ 6,749,586	\$ 6,927,823	\$ 7,373,900
**Acutal Expenses include tranfer to reserves								

RECOMMENDATION

THAT Council approve the 2024
Operational Budget has presented
AND THAT Council approve tax
revenue in the amount of
\$5,412,124



**BUDGET
2024**