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## Introduction

The approved 2020 non-tax supported operating budget represents the City of Guelph's commitment to meeting legislative requirements, maintaining the health and safety of the community, and providing exceptional customer service.

New in 2020, the Parking Services budget has moved from an operationally focused tax supported service area budget, to an enterprise governance model. This is a new presentation and was an approved recommendation from the Downtown Parking Master Plan (DPMP) incorporating accountability for all costs, revenues, services and strategy delivery. More information about this new presentation and delivery model is in report [CS-2019-92 Parking Services Transition to a Blended Non-tax Supported Enterprise](#). Parking Services is the only service presented in the non-tax operating budget that receives funding support from property taxes. Parking Services is positioned to reduce dependency on property taxes and contribute to operating and capital reserves over the next 12 years in accordance with the assumptions of the DPMP.

The City's non-tax supported budget is comprised of Stormwater Services, Water Services and Wastewater Services, Parking Services, Ontario Building Code (OBC) Administration, and Court Services. Combined, the total approved 2020 operating budget is \$88,429,368.

The approved budget includes:

- \$7.9 million operating for Stormwater Services to support stormwater system sustainability, environmental protection and community safety as it relates to stormwater.
- \$32.4 million operating for Water Services to continue to deliver a safe and sustainable water supply while renewing its aging infrastructure.
- \$33.9 million operating for Wastewater Services to support continued optimization of Guelph's wastewater systems.
- \$6.3 million operating for Parking Services to operate off-street parking options in the downtown.
- \$3.6 million operating for OBC Administration to maintain the health and safety of the community and to enhance services for our customers.
- \$4.2 million operating for Court Services to maintain City assets and lifecycle replacement for technology to enhance customer service.

The operating costs associated with these service areas, excluding Parking Services, are recovered 100 per cent through user fees and other non-tax supported revenues, and therefore do not require a property tax transfer. Parking

Services is transitioning to a blended enterprise model and is supported through \$1.2 million of property tax funding.

The non-tax supported budget incorporates direction from Guelph City Council including approved master plans, continual input from community members and the strategic focus areas of the City's Corporate Strategic Plan.

Detailed information on the various revenues, expenditures, and rates and fees are on the following pages.

## **Building the budget**

When developing the budget, the City considers and prioritizes projects that are required to meet legislation and community needs. To maximize the City's investment, projects that align with Guelph's Corporate Strategic Plan and the City's mission—Working together to deliver responsible and responsive public service to Guelph's growing and diverse community—are considered.

Although the budgets are broken down into service areas, the budget is considered and approved as a whole to enhance the City's decision-making process.

The non-tax supported operating budget is based on key elements that align with the City's financial strategy:

- A strong financial foundation based on a financial policy framework that includes debt management, reserve and reserve fund and investment policies.
- Solid financial performance as indicated through third party evaluations by the City's external auditor and credit rating assessments.
- A goal to build capital funding to sustainable levels to ensure the City's infrastructure is reliable and safe.
- Maintain affordability and rate competitiveness with municipal comparators.

Annual operating budget development is based on net-zero funding principles, as defined by the Municipal Act, 2001, where revenues and expenses, including funding transfers to capital reserve funds, are balanced.

Reserves and reserve funds On May 6, 2019, Council approved report [CS-2018-16](#) titled Reserve and Reserve Fund Statement (page 9). Each of the non-tax supported businesses has a capital reserve fund and an operating contingency reserve with the exception of OBC (which does not have a capital reserve fund). Each of these reserves and reserve funds has an identifiable target and the approved operating budget incorporates strategies to either maintain or move funding levels closer to the ultimate target.

In the approved 2020 budget for Water and Wastewater Services, a transfer from the contingency reserve is budgeted to maintain affordability for the rate payer while ensuring reserves remain adequately funded at the target levels. This is consistent with the strategy employed in 2019 however, the transfers have been reduced by 50 per cent or \$0.6 million with a plan to completely reduce the reliance on the contingency reserves in 2021.

Most notably for the City's water, wastewater, stormwater and parking infrastructure, the transfer to the capital reserves is measured against the 100-year average annual capital replacement need to maintain and replace the City's current assets. In each of these services, the operating transfer to fund capital is moving the City closer to achieving sustainable asset investment.

Council receives an annual comprehensive Reserve and Reserve Fund Report that outlines fund balances, funding status compared to targets and significant transactions. Reserve and reserve fund forecasted balances are reflected in the departmental budget documentation.

## **Capital budget**

The non-tax supported capital projects are presented as part of the consolidated 2020–2029 capital budget and forecast. The programs of work that include the non-tax supported capital projects are identified within each non-tax service budget.

## Stormwater Services



### 2020 initiatives

- Prepare a Stormwater Management Master Plan to improve prioritization and business planning for a maturing stormwater service.
- Protect people and property from flooding and protect our water quality through sustainable asset renewal of the City's stormwater infrastructure network.
- Administer a rebate/credit program that provides education and financial incentive for property owners to reduce the burden on Guelph's infrastructure and environment.
- Grow staff's expertise through development of a stormwater-specific asset management plan and participation in a national benchmarking program and the Canadian Municipal Water Consortium.

## Financial information

This budget is consistent with the Council-approved Five-Year Sustainable Funding Strategy and represents a 14.7 per cent increase over 2019.

Prior to 2017, this service was funded from property taxes.

**Table 1, Budget trend 2018 to 2020 (Stormwater Services)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
User Fees & Service Charges	(6,293,095)	(6,885,000)	(7,899,600)	(1,014,600)	14.7%
Interest & Penalties	(8,204)	(4,000)	(4,000)	-	0.0%
<b>Total Revenue</b>	<b>(6,301,299)</b>	<b>(6,889,000)</b>	<b>(7,903,600)</b>	<b>(1,014,600)</b>	<b>14.7%</b>
<b>Expenditure</b>					
Purchased Services	201,526	274,400	274,400	-	0.0%
Financial Expenses	28,990	330,000	330,000	-	0.0%
Internal Charges	6,070,783	6,284,600	7,299,200	1,014,600	16.1%
<b>Total Expenditure</b>	<b>6,301,299</b>	<b>6,889,000</b>	<b>7,903,600</b>	<b>1,014,600</b>	<b>14.7%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Explanation of changes

- \$1,014,600 increase in user fees to move toward the sustainable funding target.
- On-going work through Corporate Asset Management has confirmed the 2020 sustainable operating and capital funding target remains at \$11.1 million annually.
- \$956,460 increase in the transfer to the capital reserve fund to work towards the annual sustainable level.

**Table 2, Table 2, Stormwater Services rate trend 2018 to 2020**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
Monthly residential stormwater charge (based on one ERU)	\$4.60	\$5.20	\$5.80	\$0.60	11.5%
Annual residential bill	\$55.20	\$62.40	\$69.60	\$7.20	11.5%

### Long-term financial strategy

**Table 3, status of key elements in the long-term funding strategy**

Description	Status	Comments
Self-sustaining business model	<b>At target</b>	
Capital and Operating Reserve Strategy	<b>Moving towards target</b>	
Capital Funding Sustainability	<b>Moving towards target</b>	70% of sustainable capital funding target achieved
Rate Competitiveness	<b>At target</b>	
Long-term Rate Predictability	<b>At target</b>	

### Budget request

None

### Capital programs of work (see capital budget)

Stormwater Management

## Water Services



### 2020 Initiatives

- Start detailed engineering design and construction of the major capital renewal at FM Woods Site infrastructure, including the rehabilitation of historical building to transition staff working space while critical water supply process upgrades occur. Upgrades will also address risks noted during the Drinking Water Quality Management Standard (DWQMS) Risk Assessment.
- Design and assess condition of Arkell Aqueduct, which is critical to the City's ability to provide drinking water and sustain current service levels.
- Replace critically aged linear infrastructure, integrated with transportation projects.
- Conduct downtown projects to provide servicing for redevelopment of Baker District planned for 2021 to 2028.
- Implement an accelerated Water Meter Replacement Program to ensure accurate billing of customers and timely leak detection. The 2020 replacement goal is 8,000 meters.
- Optimize existing water supplies and investigate and develop future water supplies in accordance with 2014 Water Supply Master Plan.
- Update the 2014 Water Supply Master Plan, and 2009 Water Linear Servicing Strategy to identify preferred alternatives in developing new water supply and conveyance infrastructure to support the needs of community growth.
- Implement programs and continue work to develop water quantity and quality policies to manage threats to local groundwater resources through Source Water Protection.
- Continue training and certification of licensed Water Services staff to support progressive licensing and continuous improvements within the City's operations

## Financial information

**Table 4, Budget trend 2018 to 2020 (Water Services)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
User Fees & Service Charges	(28,744,190)	(28,158,260)	(29,238,829)	(1,080,569)	3.8%
Product Sales	(27,231)	(17,000)	(17,000)	-	0.0%
Licenses & Permits	(71,719)	(35,000)	(35,000)	-	0.0%
Interest & Penalties	(42,398)	(13,000)	(35,920)	(22,920)	176.3%
External Recoveries	(388,876)	(855,540)	(855,540)	-	0.0%
Internal Recoveries	(2,067,665)	(2,788,200)	(2,263,560)	524,640	(18.8%)
<b>Total Revenue</b>	<b>(31,342,079)</b>	<b>(31,867,000)</b>	<b>(32,445,849)</b>	<b>(578,849)</b>	<b>1.8%</b>
<b>Expenditure</b>					
Salary, Wage & Benefits	7,037,898	7,620,040	7,832,612	212,572	2.8%
Purchased Goods	2,521,474	3,011,625	2,834,825	(176,800)	(5.9%)
Purchased Services	2,528,562	2,495,520	2,587,210	91,690	3.7%
Other Transfers	768,790	843,959	865,902	21,943	2.6%
Financial Expenses	(250)	-	-	-	0.0%
Internal Charges	18,485,605	17,895,856	18,325,300	429,444	2.4%
<b>Total Expenditure</b>	<b>31,342,079</b>	<b>31,867,000</b>	<b>32,445,849</b>	<b>578,849</b>	<b>1.8%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Explanation of changes

- \$1,080,569 in new rate revenues (growth).
- \$250,000 transfer from Contingency Reserve, to continue rate stabilization strategy (2019 operating budget transfer was \$500,000).
- \$176,800 decrease in purchased goods mainly due to \$87,000 lower electricity costs realized through changes in operational peak well strategy and removal of one-time vehicle acquisition.
- \$123,800 increase in professional services for regulatory environmental monitoring prescribed by the Province through updated Clythe Well and Water Street Wellfield permits to take water.
- \$250,000 increase in transfer to capital reserve bringing the total transfer to capital reserve to \$15.15 million.

**Table 5, Water Services rate trend 2018 to 2020**

	2018	2019	2020	2020 change	2020 change
Water - Connection	\$0.26	\$0.26	\$0.26	\$0.00	0.0%
Water - Consumption	\$1.72	\$1.72	\$1.77	\$0.05	2.9%

### **Long-term financial strategy**

**Table 6, status of key elements in the long-term funding strategy**

Description	Status	Comments
Self-sustaining business model	<b>At target</b>	
Capital and Operating Reserve Strategy	<b>At target</b>	
Capital funding sustainability	<b>At target</b>	100 % of sustainable capital funding target achieved
Rate competitiveness	<b>At target</b>	
Long-term rate predictability	<b>At target</b>	

### **Budget requests**

None

### **Capital programs of work (see capital budget)**

- Water Services
- Transportation Services
- Corporate Projects

## Wastewater Services



### 2020 initiatives

- Continue to implement energy efficiency strategies including phase 1 of the Aeration Blower Upgrade program and a full site energy audit.
- Leverage condition assessment findings to inform prioritized work plans.
- Continue the update of the consolidated Wastewater Services Master Plan.
- Complete the update of the Sewer Use Bylaw.
- Continue to develop the Environmental Management System.
- Support a continuous improvement work environment through participation in the National Water Wastewater Benchmarking Initiative program.
- Encourage staff to participate in internal engagement initiatives and seek opportunities for interdepartmental collaboration.
- Implement upgrades to all chemical metering and delivery systems used for the treatment process.

## Financial information

**Table 7, Budget trend 2018 to 2020 (Wastewater Services)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
User Fees & Service Charges	(32,375,211)	(31,962,863)	(32,802,122)	(839,259)	2.6%
Interest & Penalties	(42,398)	-	(35,920)	(35,920)	n/a
External Recoveries	(48,741)	(35,000)	(35,100)	(100)	0.3%
Internal Recoveries	(66,842)	(1,450,975)	(1,075,975)	375,000	(25.8%)
<b>Total Revenue</b>	<b>(32,533,192)</b>	<b>(33,448,838)</b>	<b>(33,949,117)</b>	<b>(500,279)</b>	<b>1.5%</b>
<b>Expenditure</b>					
Salary, Wage & Benefits	4,466,808	5,548,740	5,832,980	284,240	5.1%
Purchased Goods	3,588,742	4,418,740	4,403,540	(15,200)	(0.3%)
Purchased Services	3,731,826	3,668,124	3,549,570	(118,554)	(3.2%)
Long Term Debt Charges	56,449	700,975	700,975	-	0.0%
Other Transfers	768,790	843,959	865,902	21,943	2.6%
Financial Expenses	10,539	-	-	-	0.0%
Internal Charges	19,910,038	18,268,300	18,596,150	327,850	1.8%
<b>Total Expenditure</b>	<b>32,533,192</b>	<b>33,448,838</b>	<b>33,949,117</b>	<b>500,279</b>	<b>1.5%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Explanation of Change

- \$839,259 in new rate revenue and new home construction (growth).
- \$375,000 transfer from Contingency Reserve, to continue rate stabilization strategy (2019 operating budget transfer was \$750,000).
- \$105,500 decrease in electricity as a result of ongoing participation in the Industrial Conservation Initiative.
- \$250,000 increase in contribution to capital reserve bringing the total transfer to capital reserve to \$14.750 million.

**Table 8, Wastewater Services Rates trend 2018 to 2020**

	2018	2019	2020	2020 change	2020 change
Wastewater— Connection	\$0.32	\$0.32	\$0.32	\$0.00	0.0%
Wastewater— Consumption	\$1.84	\$1.88	\$1.92	\$0.04	2.1%

### **Long-term financial strategy**

**Table 9, status of key elements in the long-term funding strategy**

Description	Status	Comments
Self-sustaining business model	<b>At target</b>	
Capital and Operating Reserve Strategy	<b>At target</b>	
Capital Funding Sustainability	<b>Moving towards target</b>	60 % of sustainable capital funding target achieved
Rate Competitiveness	<b>At target</b>	
Long-term Rate Predictability	<b>At target</b>	

### **Budget request**

None

### **Capital programs of work (see capital budget)**

- Wastewater Services
- Transportation Services
- Corporate Projects

## Parking Services



### 2020 initiatives

- Continue roll out of technology and equipment to improve customer service and tighten revenue control.
- Launch customer self-service portal for account administration.
- Develop public engagement activities to design and implement a comprehensive periphery parking permit system in the downtown secondary area

## Financial information

This budget is consistent with the Council-approved Downtown Parking Master Plan.

**Table 10, Budget trend 2018 to 2020 (Parking Services)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
User Fees & Service Charges	(2,325,231)	(3,070,700)	(3,736,969)	(666,269)	21.7%
Internal Recoveries	(102,666)	1,062,160	(2,600,533)	(3,662,693)	(344.8%)
<b>Total Revenue</b>	<b>(2,427,897)</b>	<b>(2,008,540)</b>	<b>(6,337,502)</b>	<b>(4,328,962)</b>	<b>215.5%</b>
<b>Expenditure</b>					
Salary, Wage & Benefits	383,357	471,390	484,400	13,010	2.8%
Purchased Goods	428,744	483,650	886,089	402,439	83.2%
Purchased Services	157,729	197,900	315,680	117,780	59.5%
Long Term Debt Charges	-	-	973,793	973,793	n/a
Financial Expenses	23,739	10,200	22,200	12,000	117.6%
Internal Charges	440,255	845,400	3,655,340	2,809,940	332.4%
<b>Total Expenditure</b>	<b>1,433,824</b>	<b>2,008,540</b>	<b>6,337,502</b>	<b>4,328,962</b>	<b>215.5%</b>
<b>Net Budget</b>	<b>(994,073)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Explanation of changes

- \$666,270 increase in parking revenues primarily attributed to Market Parkade coming online, and increases to the permit and hourly rate fees.
- \$973,793 increase in transfer from reserves to offset debt servicing costs (\$290,311 from Development Charges and \$683,482 from parking).
- \$395,600 increase in property taxes in lieu attributed to Market Parkade.
- \$117,780 increase in purchased goods and services for maintenance and software.
- \$2.0 million transfer to capital reserve to address long term sustainable capital funding.
- \$247,400 transfer to operating reserve.
- \$973,793 new debt servicing costs for Market Parkade.
- \$271,700 increase in internal support costs.

**Long-term financial strategy**

**Table 11, status of key elements in the long-term funding strategy**

Description	Status	Comments
Self-sustaining business model	<b>Moving towards target</b>	Parking receives \$1.2 million funding from property taxes
Capital and Operating Reserve Strategy	<b>Moving towards target</b>	
Capital Funding Sustainability	<b>Moving towards target</b>	
Rate Competitiveness	<b>At target</b>	
Long-term Rate Predictability	<b>At target</b>	

**Budget request**

None

**Capital programs of work (see capital budget)**

- Transportation Systems

## Ontario Building Code Administration



### 2020 Initiatives

- Upgrade the permit tracking software to improve service delivery to our customers.
- Encourage staff involvement in departmental initiatives to enhance work place culture and improve service delivery.

## Financial information

**Table 12, Budget trend 2018 to 2020 Ontario Building Code Administration (OBCA)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
Licenses & Permits	(2,719,418)	(3,350,000)	(3,591,200)	(241,200)	7.2%
Internal Recoveries	(608,582)	(195,000)	-	195,000	(100.0%)
<b>Total Revenue</b>	<b>(3,328,000)</b>	<b>(3,545,000)</b>	<b>(3,591,200)</b>	<b>(46,200)</b>	<b>1.3%</b>
<b>Expenditure</b>					
Salary, Wage & Benefits	11,200	-	2,775,990	2,775,990	n/a
Purchased Goods	43,058	83,400	123,400	40,000	48.0%
Purchased Services	82,975	91,500	116,100	24,600	26.9%
Financial Expenses	12,343	25,000	25,000	-	0.0%
Internal Charges	3,178,424	3,345,100	550,710	(2,794,390)	(83.5%)
<b>Total Expenditure</b>	<b>3,328,000</b>	<b>3,545,000</b>	<b>3,591,200</b>	<b>46,200</b>	<b>1.3%</b>
<b>Net Budget</b>	-	-	-	-	0.0%

### Explanation of changes

- \$241,200 increase in permit fees due to the approved automatic fee indexing methodology as part of report IDE-2019-43.
- \$142,000 net decrease in the transfer from the Building Services OBC Stabilization Reserve Fund.
- OBC staff are budgeted within OBCA in 2020 and as a result the compensation has increased and the corresponding internal charges have been adjusted
- Building permit fee will increase by 2.2 per cent as of January 1, 2020.

## **Long-term financial strategy**

The Building Code Act allows municipalities to establish permit fees to cover the cost to administer and enforce the Building Code Act, and make reasonable contributions to a reserve fund. The reserve fund can be used to offset periods of lower building and construction activity, make service enhancements and cover unexpected expenses.

Target range: 100 to 150 per cent of the prior year's budget operating expenditures, or \$3,591,200 to \$5,386,800, based on 2019.

Based on current projections, the reserve is funded to approximately 60 per cent of the lower target identified above.

## **Budget requests**

None

## **Capital programs of work (see capital budget)**

- Corporate Projects

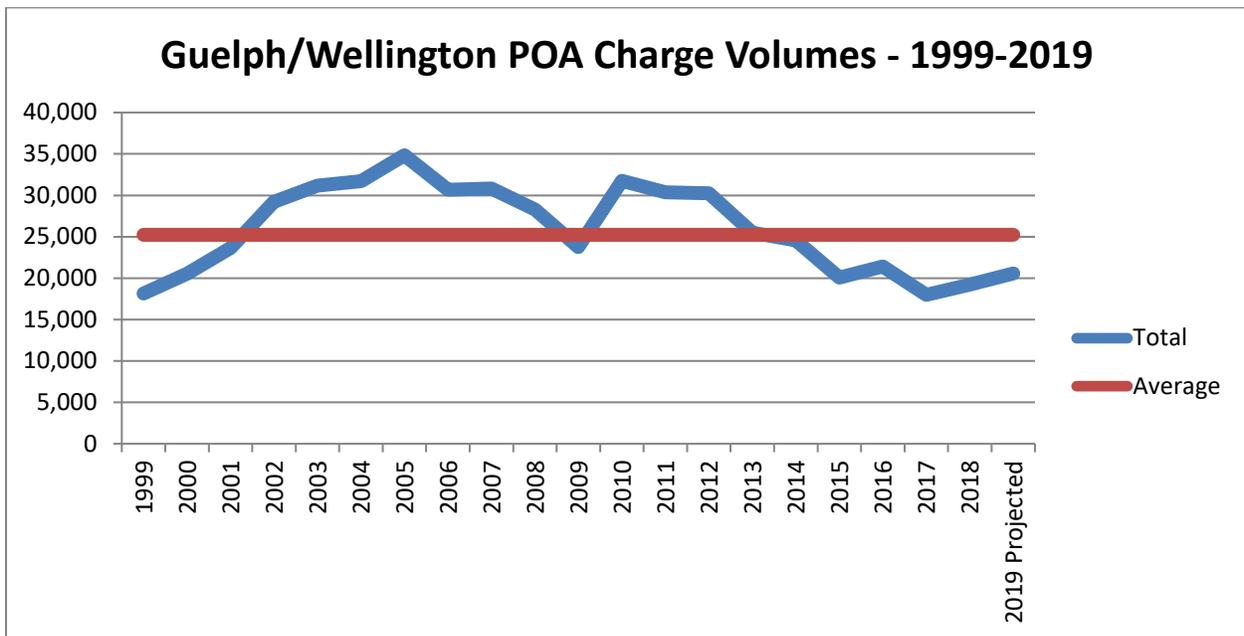
## Court Services



### 2020 initiatives

- Prepare for, collaborate with other municipal partners, and initiate the transfer of services from the Province, including Part III prosecutions and Clerk of the Court duties.
- Reassign defaulted cases to highest producing collection agencies to achieve final disposition.
- Continue to expand the use of the courthouse by the Province's other courts and tribunals.
- Continue with facility lifecycle replacement to ensure facility is in a state of good repair and to support growing business needs.

**Figure 1, Guelph/Wellington POA Charge Volumes – 1999–2019**



## Financial information

**Table 13, Budget trend 2018 to 2020 (Court Services)**

	2018 actuals	2019 budget	2020 budget	2020 budget change	2020 budget change
<b>Revenue</b>					
User Fees & Service Charges	(4,054,458)	(3,907,700)	(3,967,000)	(59,300)	1.5%
Internal Recoveries	(37,300)	(49,700)	(235,100)	(185,400)	373.0%
<b>Total Revenue</b>	<b>(4,091,758)</b>	<b>(3,957,400)</b>	<b>(4,202,100)</b>	<b>(244,700)</b>	<b>6.2%</b>
<b>Expenditure</b>					
Salary, Wage & Benefits	1,306,258	1,286,800	1,339,380	52,580	4.1%
Purchased Goods	115,929	130,000	128,000	(2,000)	(1.5%)
Purchased Services	373,655	393,700	372,700	(21,000)	(5.3%)
Government Transfers	307,086	313,000	335,100	22,100	7.1%
Financial Expenses	15,448	15,000	14,000	(1,000)	(6.7%)
Internal Charges	1,973,384	1,818,900	2,012,920	194,020	10.7%
<b>Total Expenditure</b>	<b>4,091,758</b>	<b>3,957,400</b>	<b>4,202,100</b>	<b>244,700</b>	<b>6.2%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Explanation of changes

- \$59,200 increase in municipal bylaw, parking ticket fine, and courtroom rental revenue.
- \$23,600 increase in government transfers—Wellington County for their proportionate share of the net revenues in accordance with the shared service delivery model as required by the inter-municipal agreement with the County.

### **Long-term financial strategy**

The operating contingency reserve is in place to meet emergency and unplanned funding needs for Court Services in order to avoid an operating deficit.

Target: 10 per cent of City's share of Court Service's gross operating expenditures.

Based on current projections, the reserve is sufficiently funded.

### **Budget requests**

None

### **Capital programs of work (see capital budget)**

- Corporate Projects