



2024-2027 Operating Budget

October 5, 2023



PRIDE SERVICE TRUST

Future Ready

- We are committed to working with our community to make Guelph the safest and healthiest community possible
- Proactive investment is critical to ensure the provision of adequate and effective policing services
- Budget proposal represents investments required to support our citizens and our members now and into the future



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KPMG Staffing and Service Delivery Review

Guelph Police Service | Staffing and Service Delivery Study **Executive Summary**

The Guelph Police Service (the “Service” or “GPS”) engaged KPMG to complete a review of the Service’s staffing levels and service delivery. The Review was completed between September 2022 and January 2023.

The Review engaged internal and community stakeholders, reviewed data from the Service related to its operations (e.g., occurrences, cases, service time, staffing and shift complements, expenditures), and researched the metrics and practices of three comparable municipal police services in Ontario. From this input, the Review identified opportunities for improvement and refined them with the GPS project team.

The Review provided recommendations intended to improve the overall effectiveness of policing in Guelph. Collectively, the recommendations should position the Service to be a modern police service that supports the needs of the citizens of Guelph today and over the next five to ten years.

The Review observed that:

- There has been significant growth in the population of Guelph over recent years
- The Service has been effective at reducing crime when it was able to increase its officer complement
- Staffing levels remain lower proportionately than those of its comparators, and the Service is challenged to maintain expected service levels, including addressing the community’s need for more proactive policing. The challenge to meet service expectations will be exacerbated by anticipated growth in the population served as mandated by Ontario’s Places to Grow Act, 2005.
- Presumptive legislation, Supporting Ontario’s First Responders Act Bill 163, has had a significant impact on the Service’s ability to operate at its authorized complement of officers
- The complexity of crime, including cyber crime and human trafficking, has created a need for investments in new capabilities, including the creation of a specialized data analytics capability



KPMG Staffing and Service Delivery Review

Summary of Recommendations

Based on the analysis performed, KPMG identified recommendations to help the Service address how to rebalance officer workloads and increase operational efficiency. The recommendations are summarized below. KPMG also assessed each recommendation based on the potential impact as well as the implementation complexity for the Service to consider in its prioritization of the recommendations.

GPs will need to carefully assess each recommendation and its implementation impacts, and make a decision about whether the recommendations can and should be implemented by the Service as proposed, and for when.

Top Recommendations

1. Increase senior leadership to increase capacity for strategy, staff development and performance management.
2. Realign Investigative units to promote greater collaboration and more specialized supervision.
3. Develop data and analytics capabilities to more effectively prevent and respond to crime.
4. Increase staff complement with a focus on patrol and investigations, and employ an active staffing model to help mitigate the impacts of presumptive legislation.
5. Increase the effectiveness and capacity of front-line uniformed officers by:
 - a. Triaging and diverting more calls away from front-line officers
 - b. Using Special Constables for activities such as securing crime scenes, and managing traffic
 - c. Promoting the use of pre-charge diversion programs
6. Adjust patrol shift schedules to have overlapping schedules during peak hours.



KPMG Staffing and Service Delivery Review

Estimated Resource Impacts of Recommendations

The estimated resourcing impacts of the recommendations are summarized in the table below. The recommended staffing increases shown are in addition to resources required to meet authorized complement levels.

Recommendation Reference	Type of Hire	Additional Resources Estimated (FTEs)	Status	Assumptions
Uniform				
1	Deputy Chief (CAO)	1.0	Completed	A second Deputy Chief / CAO position to provide more strategic focus on the Service's administrative and allow the current Deputy Chief to place more focus on their operational responsibilities.
4	Neighbourhood Patrol Constables / Sergeants	12 - 20		Front-line patrol constables and sergeants to address current workload requirements.
4	Investigative Services	6.5 – 8.5		Additional resources to address current workload requirements. Additional 0.5 FTE Staff Sergeant for Drugs and Intelligence, 1 Constable for Intimate Partner Violence, 1 Sergeant to supervise Fraud and Cyber Crime, 2 Constables for Cyber Crime (could include one civilian), 1 Constable for General Investigation, 1 Constable for Community Response and B.E.A.T. Possible resource additions related to establishing a Human Trafficking team, including 1 Sergeant and 1 Constable.
	Total Uniform	19.5 – 29.5		
Civilian				
1	Administrative Support	1.0	Completed	Support position to support executive and administrative services.
3	Data Analysts	3.0	1 of 3 hired (senior)	Senior analyst and two junior analysts
4	Cyber Crime Analyst	1.0		
	Total Civilian	5.0		
	Total	24.5 – 34.5 FTEs		



2024-2027 Operating Budget Request

Budget Driver	2024		2025		2026		2027	
(\$millions)	\$	%	\$	%	\$	%	\$	%
A. Base Budget	2.78	4.84%	3.76	6.13%	3.51	5.28%	3.39	4.79%
B. Impact from Capital	0.08	0.14%	0.06	0.10%	0.06	0.09%	0.06	0.09%
C. New Operating Requests	0.54	0.95%	0.83	1.36%	0.85	1.29%	0.89	1.25%
D. Supportive Staffing	0.73	1.28%	0.31	0.51%	0.08	0.12%	0.20	0.28%
Subtotal	\$4.13	7.21%	\$4.96	8.09%	\$4.50	6.78%	\$4.54	6.41%
E. Assessment Growth	-0.66	-1.15%	-0.67	-1.09%	-0.69	-1.04%	-0.70	-0.99%
Total	\$3.47	6.06%	\$4.29	6.99%	\$3.81	5.74%	\$3.84	5.42%

Guelph Police Service | Staffing and Service Delivery Study

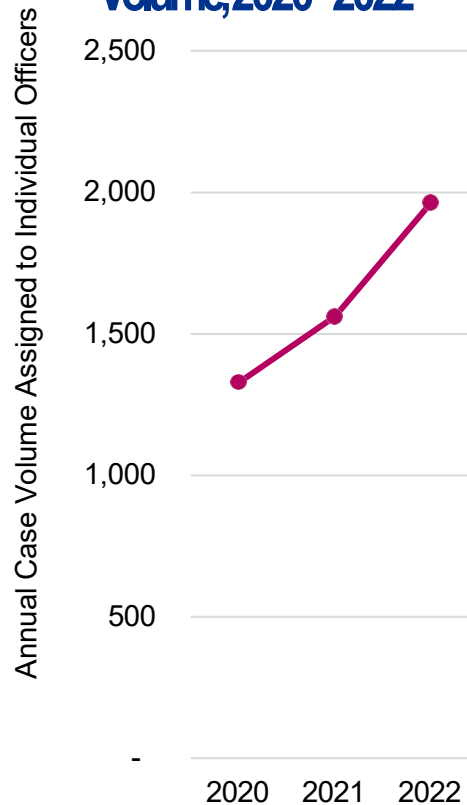
Investigative Case Load Increasing

Guelph has seen demand for its investigative services increase significantly over the past three years without a corresponding increase in resources.

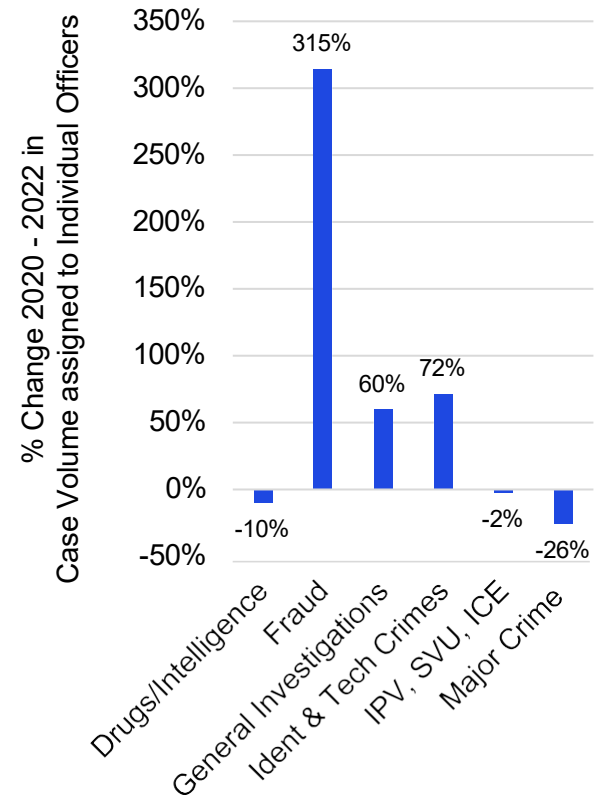
Investigative Services' case volumes assigned to individual officers increased 48% overall between 2020 and 2022. The highest growth areas are in Fraud (315%), Identification and Technology Crime (72%), and General Investigations and Special Projects (60%). The current case load for Fraud includes cyber crime cases. While total IPV, SVU and ICE cases decreased slightly, IPV cases grew significantly.

We note that the Community Response and B.E.A.T. unit was new in 2022, and stakeholders report that it is currently at capacity. Identification recently increased staffing levels to handle increased case loads.

Overall Annual Case Volume, 2020-2022



Change in Case Volume by Unit, 2020-2022

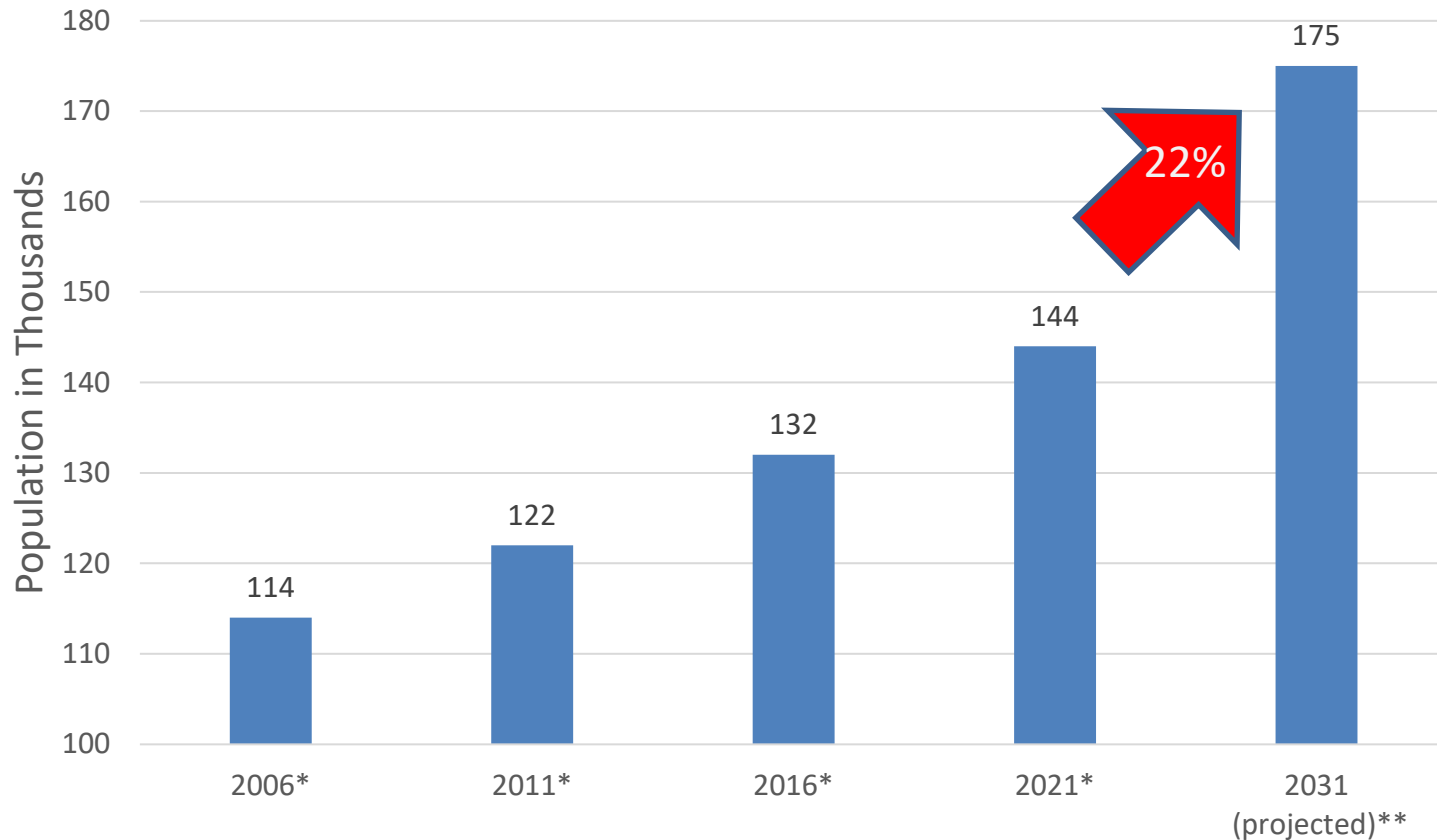


Source: KPMG analysis using data provided by Guelph Police Service



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Our City is Growing



Sources: * BMA Municipal Study, 2022 <https://guelph.ca/wp-content/uploads/2022-Municipal-Study-1.pdf>

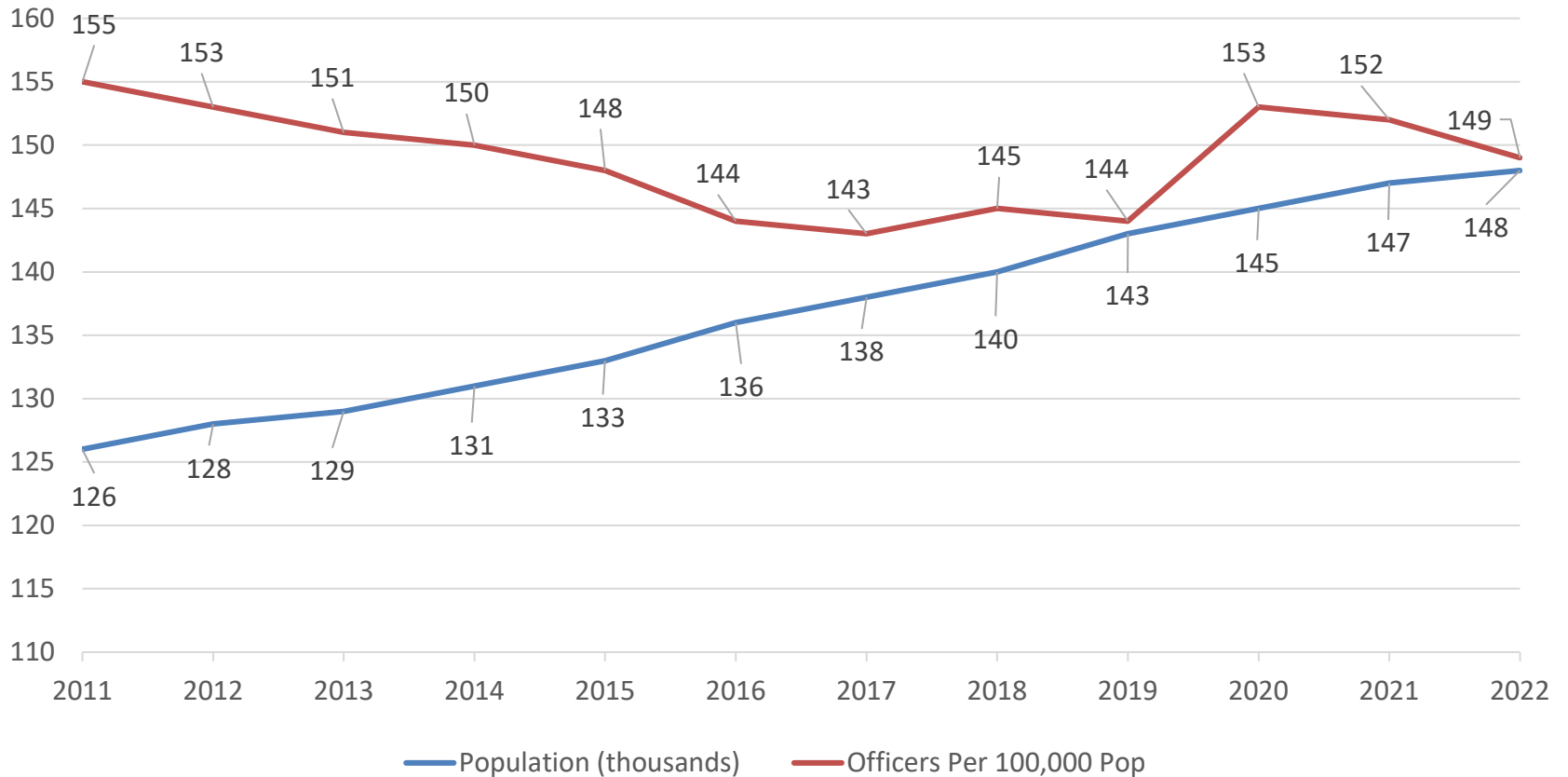
**KPMG City of Guelph Service Rationalization Final Report, June 30, 2021 <https://pub-guelph.escribemeetings.com/filestream.ashx?DocumentId=16762>



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Police to Population

Guelph's Population and Officer to Population Ratio



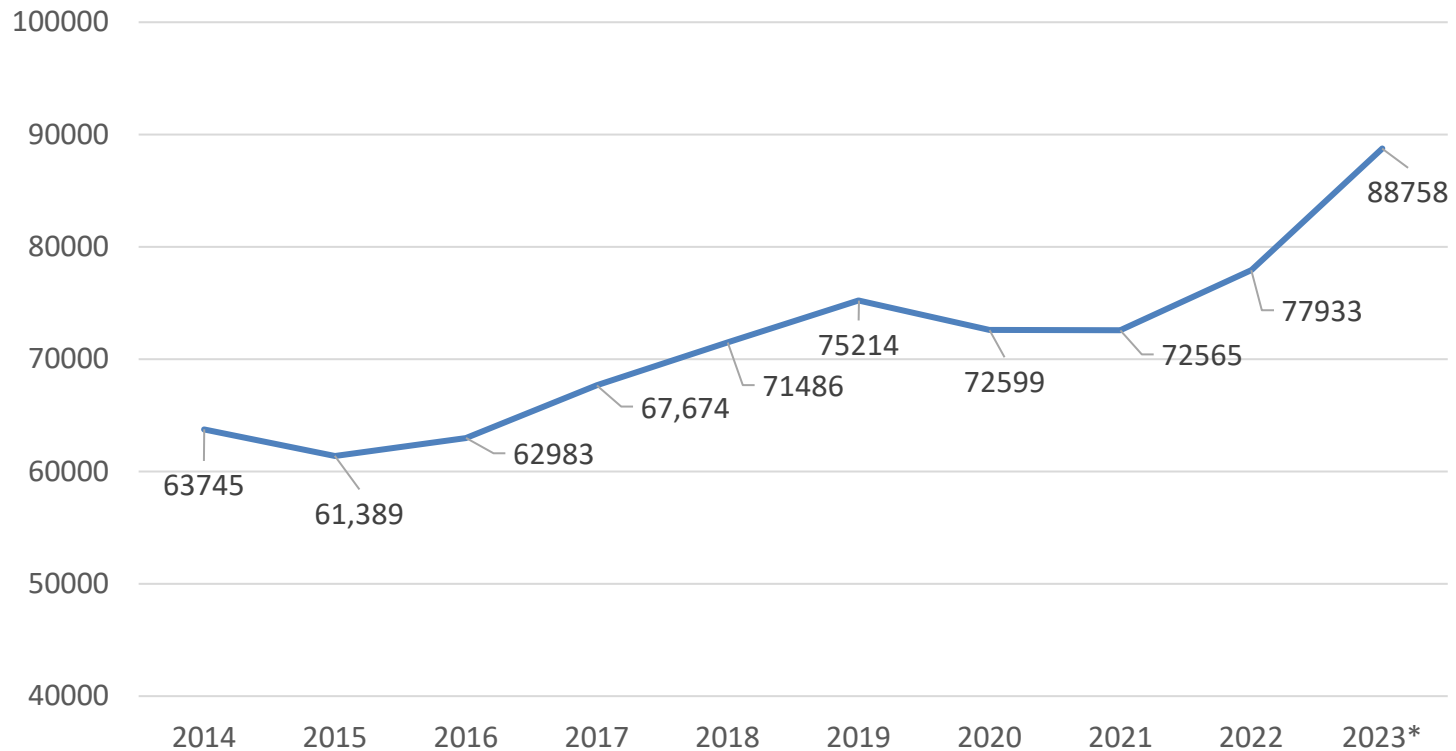
Population figures are estimates including in-year increases to September annually as reflected in Statistics Canada Police Administration Survey



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Calls for Service

Calls for Service



*Note: 2023 projected to year end based on first 8 months actual

Guelph Police Service | Staffing and Service Delivery Study

Population Pressures Service Capacity

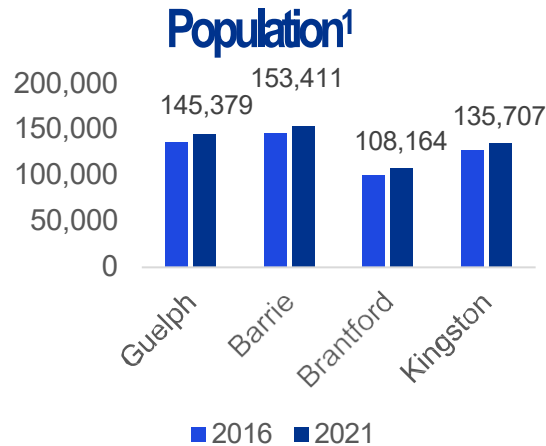
The City of Guelph experienced the highest growth in population (8,937 residents) between 2016 and 2021 compared to the comparator services.

The Service has 14.7 active officers per 10,000 residents, the lowest amongst comparators, and 339 calls per officer, approximately 32 more calls per officer than the closest comparator.

Currently, the GPS is spending approximately \$370 per citizen. This is compared to \$480 by Barrie, \$370 by Brantford, and \$357 by Kingston. The graph on the previous page indicates that Guelph's residents have the same level of affordability to Barrie's population, but graph representing police budgets shows that Barrie is currently spending \$110 more per capita.

Source:

1. Statistics Canada
2. Municipal FIR



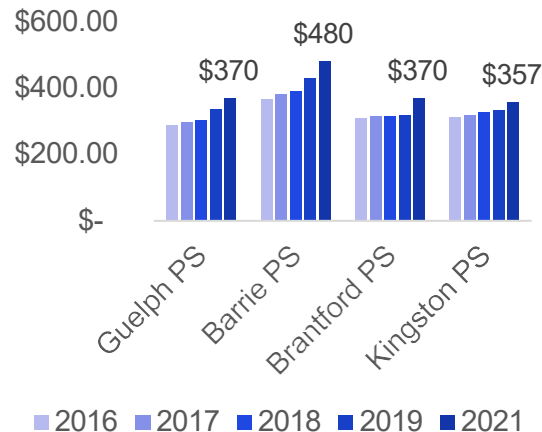
6.6%

City of Guelph's population growth, from 2016 to 2021, is the highest amongst the selected comparators.

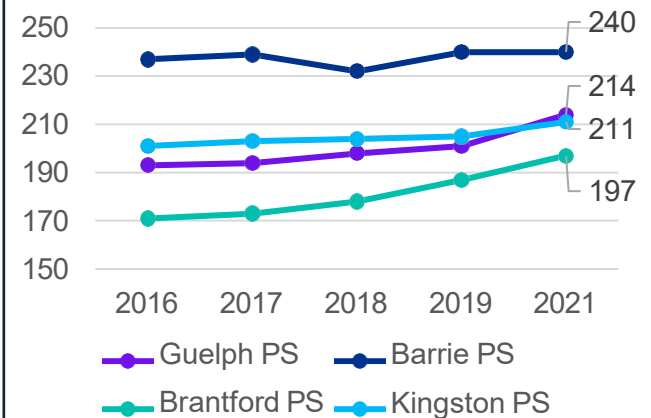
14.7

GPS active officers per 10,000 residents, the lowest amongst comparators.

Police Budgets per Capita¹



Number of Active Officers¹



Officer Complement Remains Low Comparatively

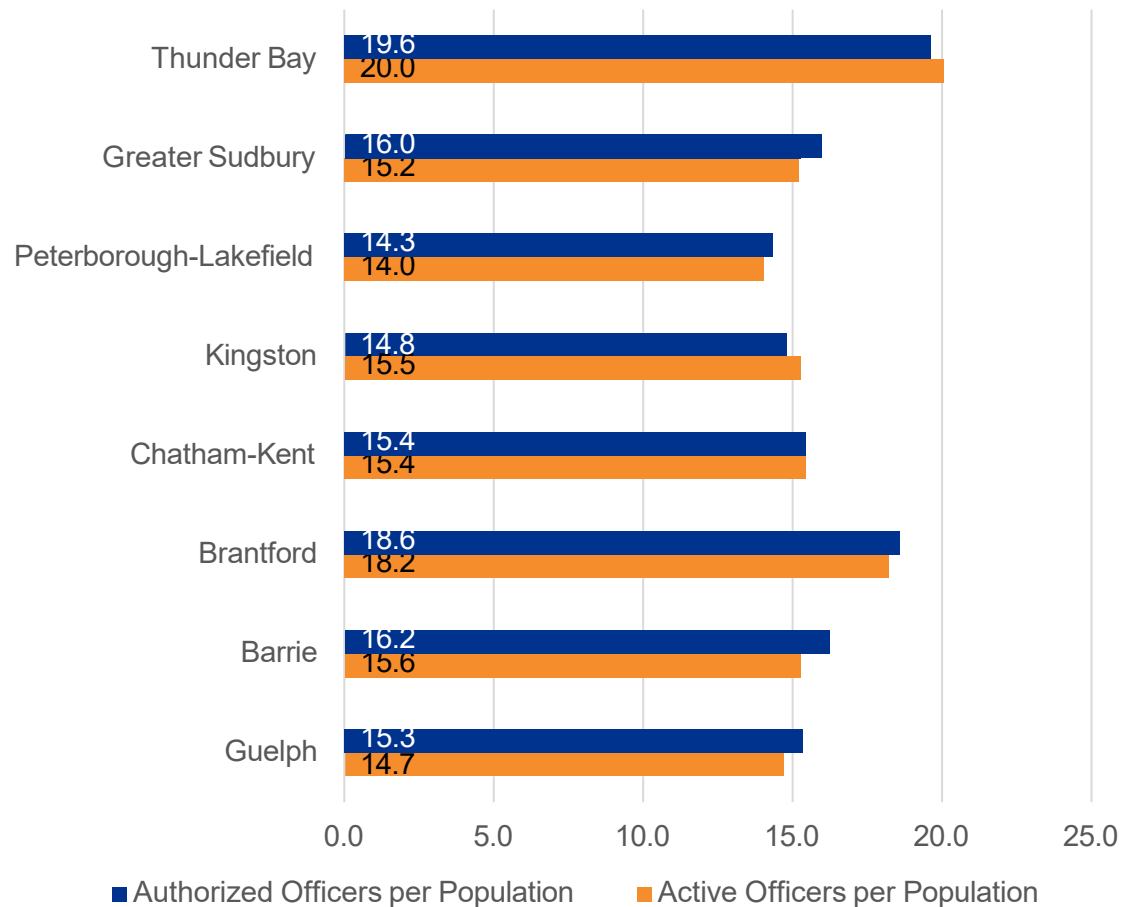
Notwithstanding improvements in its CSI, in terms of officers per population, the Service has a lower staffing level than other similarly-sized services in Ontario.

Each police service is authorized by its board to hire a specific number of officers to service its local population. The actual number of officers available on duty varies from the authorized complement due to turnover, vacation, and work-related leaves under Bill 163 presumptions.

The graph on the right displays the 2021 active versus authorized officers per 10,000 population of 8 mid-size single tier cities within Ontario. The average authorized complement of the group is 16.4 officers per 10,000 population and the active complement is 16.3 officers. GPS is below both averages.

Factoring in Guelph's average population growth (1.2% 3-Year CAGR, 2.4% 2023 forecast), the Service would need an additional 19 officers above the authorized complement of 223 to maintain the average officers per population for the comparator Services.

Active vs. Authorized Officers per 10,000 Population



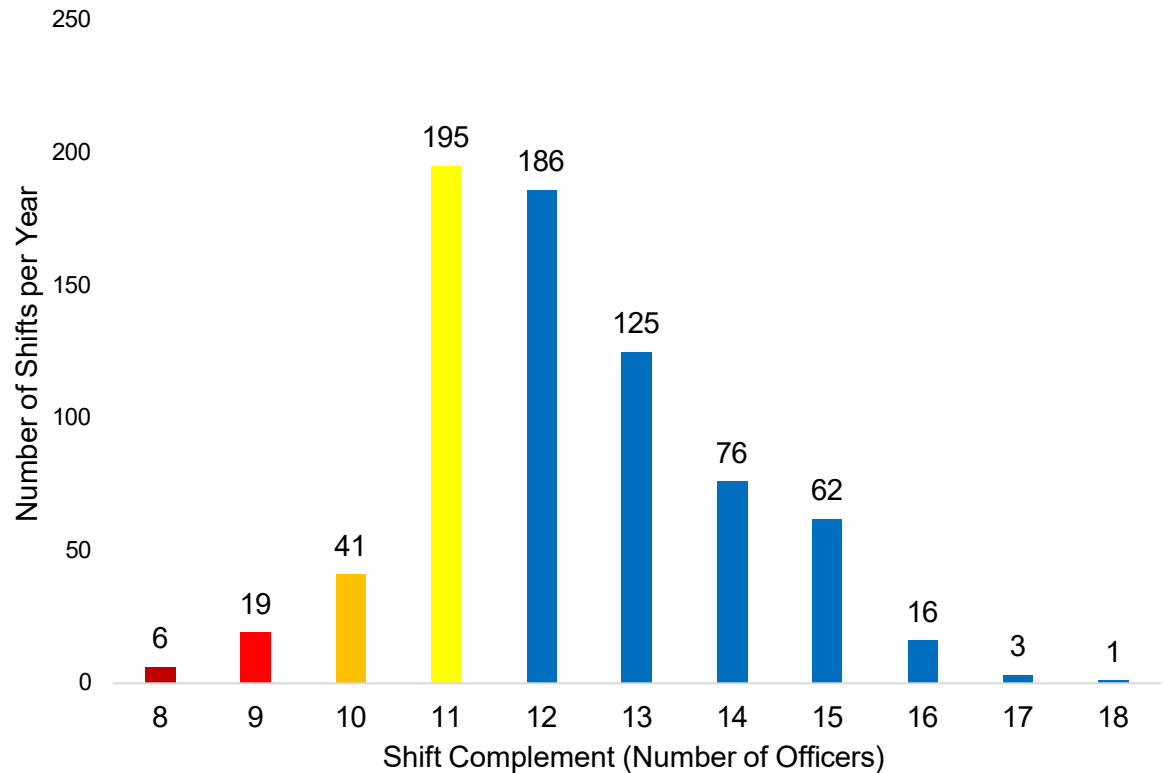
Source: KPMG analysis using Statistics Canada data

Leave affects Capacity and Ability to be Proactive

In 2021, the Service was challenged to meet shift minimums agreed upon with the Police Association via an MOU without the use of overtime. Currently, the Service has 20 – 22 officers authorized per shift, but due to a variety of officer absences (e.g., leaves, vacations, training, presumptive legislation, etc.) 12% of shifts would have been below the minimum shift complement of 11 officers if overtime had not been used. An additional 27% of shifts would have been just meeting the minimum complement.

Analysis of patrol time in 2021 suggests that the Service requires an average of 12 officers present per shift to maintain current service levels. An estimated 13 to 15 officers available and on patrol per shift could result in 10% to 20% of patrol time dedicated to proactive policing.

Number of Shifts and Staffing Levels (2021, before Overtime)



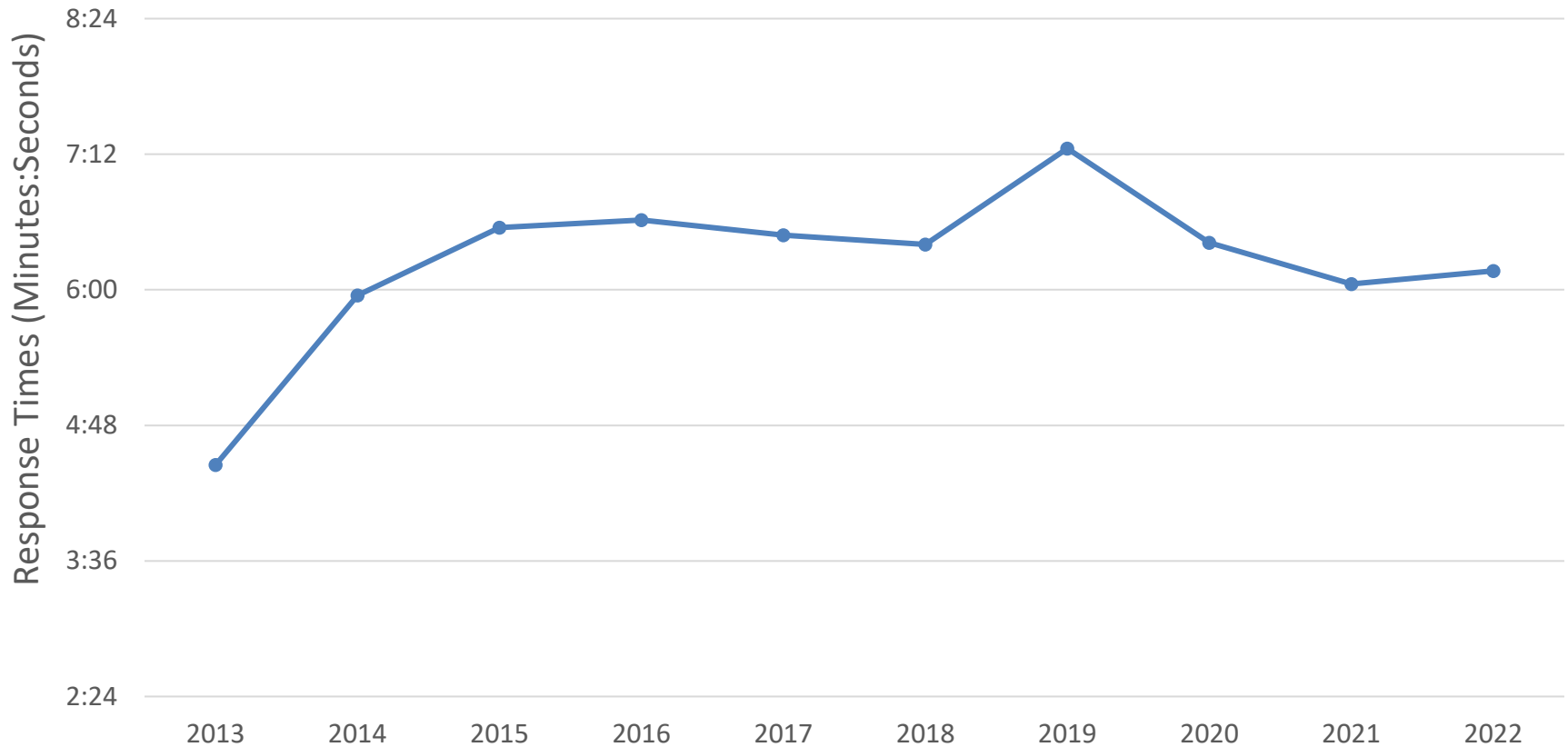
Source: KPMG analysis using 2021 data provided by GPS



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Response Times

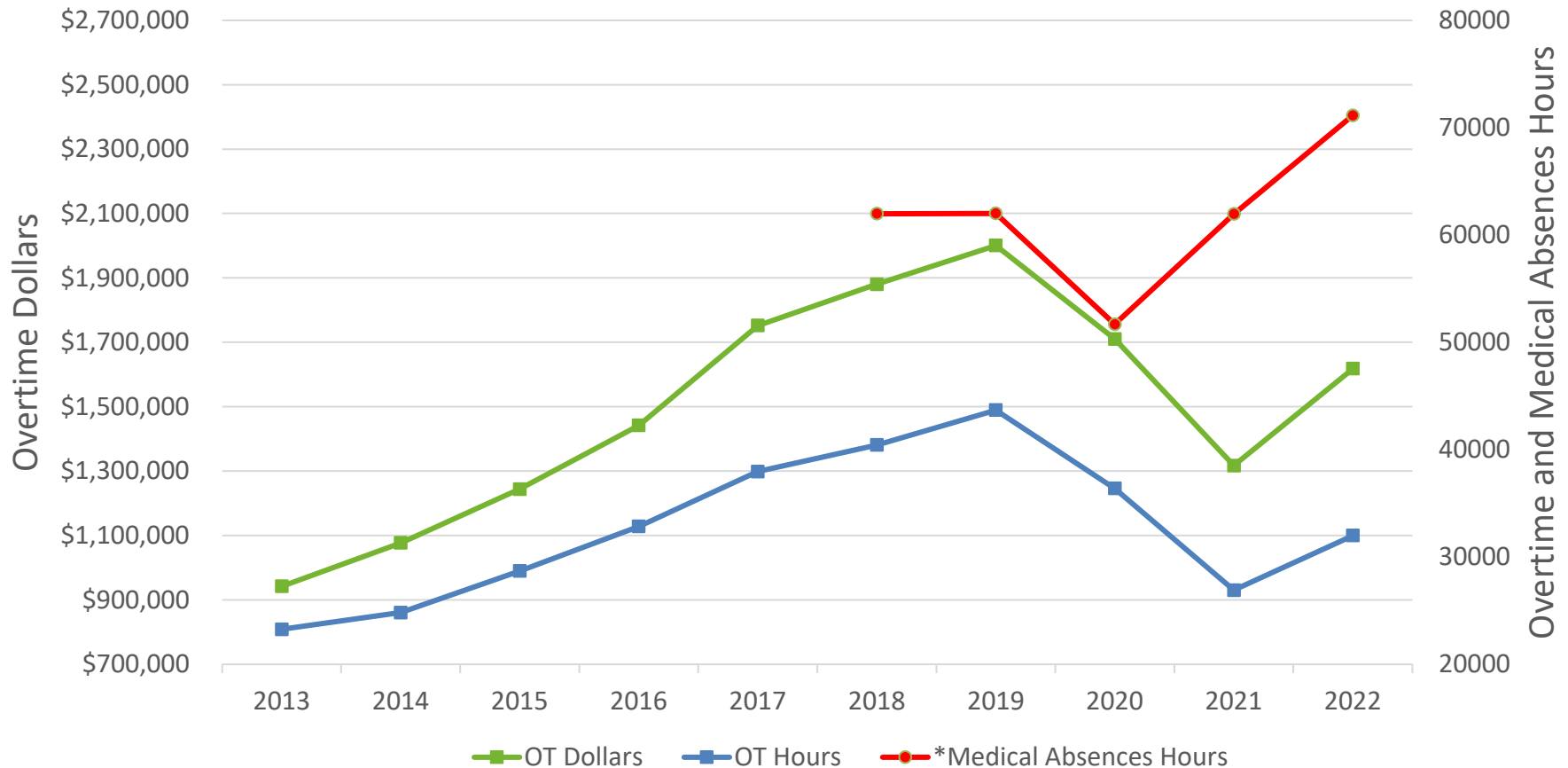
Priority 1 Response Times





Overtime and Medical Absences

Total Overtime (paid and banked) and Medical Absences



*Note: Medical absences includes long term disability , WSIB, all paid and unpaid sick time and family medically related absences

Investment in Police Services Impacts Crime Rate

Guelph has seen a 17% reduction in its Crime Severity Index (CSI) since 2018, including an 8% reduction in CSI in 2021. **The CSI reduction correlates with an increase in the number of authorized officers between 2019 – 2021.**

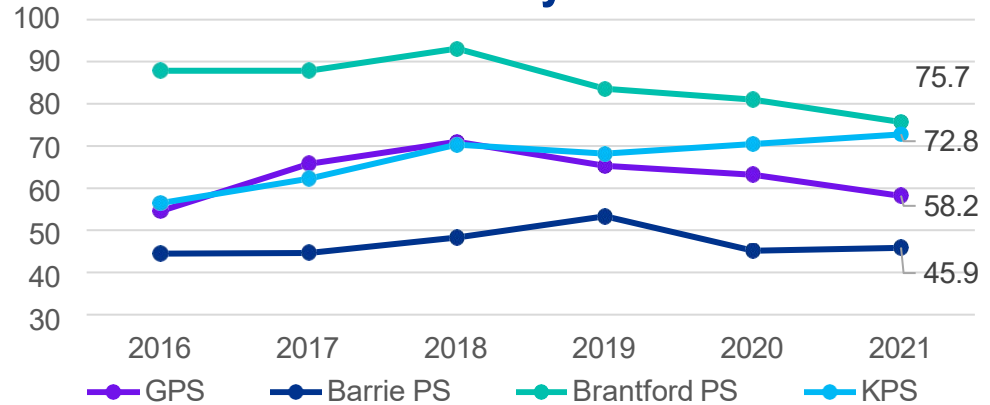
GPS has the second lowest CSI and the second lowest Weighted Clearance Rate compared to Barrie, Brantford and Kingston.

Improvement occurred across all CSI areas, including Overall CSI, Violent CSI and Non-Violent CSI, which resulted in an improvement in its rankings among the 35 Census Metropolitan Areas (from 19th to 12th lowest CSI).

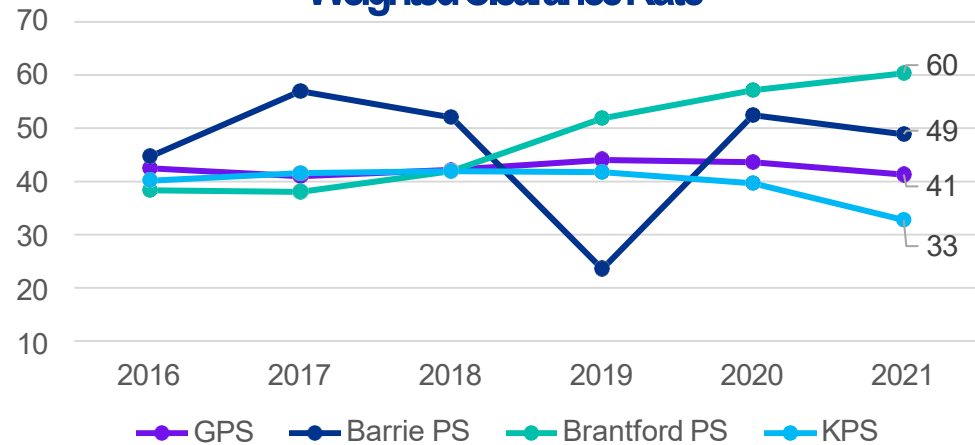
Source:

1. Statistics Canada
2. Municipal FIR
3. Police Service Annual Reports

Crime Severity Index¹



Weighted Clearance Rate

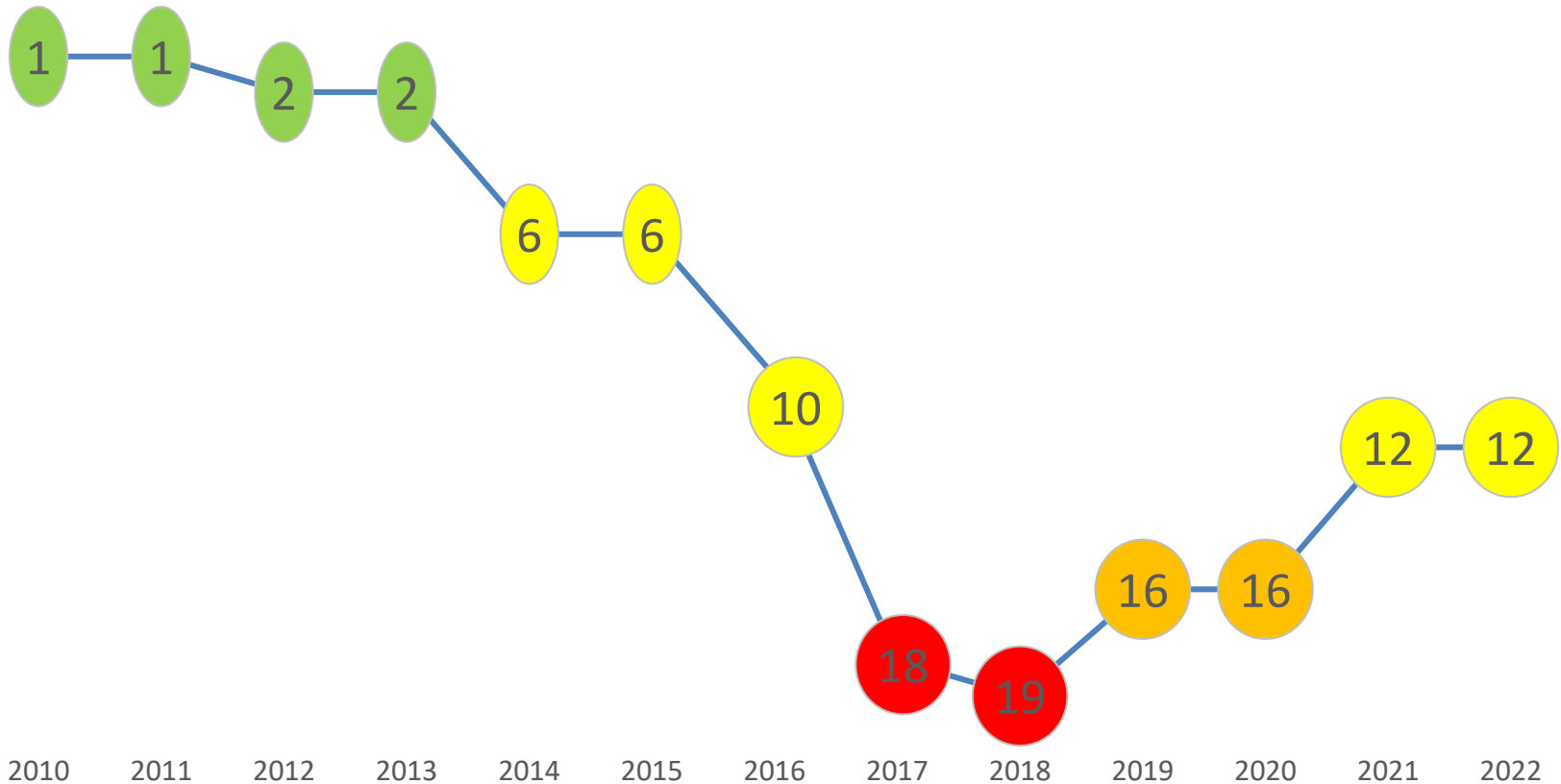




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Crime Severity Index

Guelph Crime Severity National Ranking - CMAs

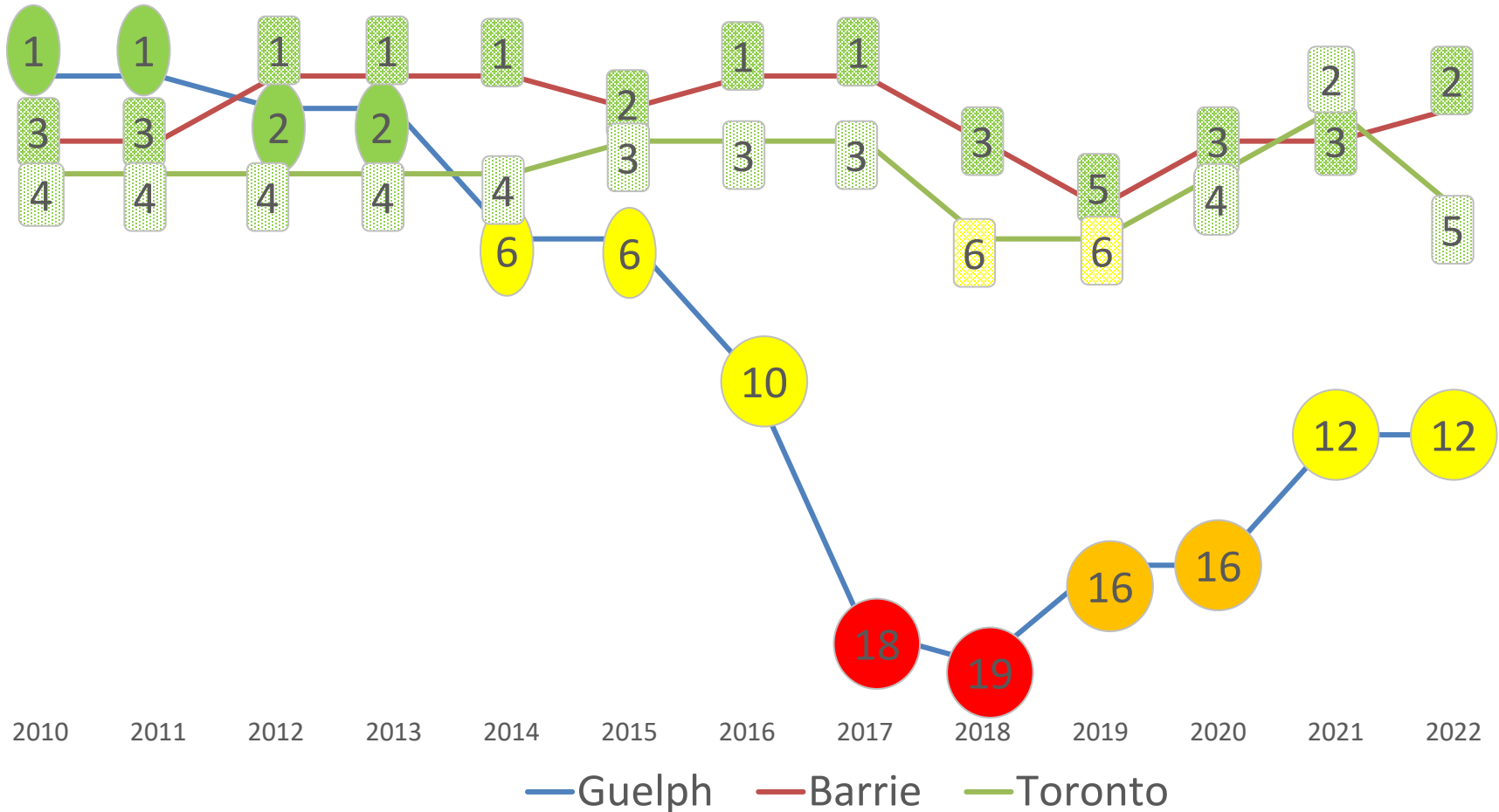




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Crime Severity Index Guelph, Barrie and Toronto

Guelph, Barrie and Toronto Crime Severity National Ranking - CMA's





Break Enter and Auto Theft Unit

Since inception in January 2022, this unit has demonstrated what is possible when we invest in priority areas as demonstrated by the following:

- 1,165 Criminal Code and CDSA Charges laid
- \$1,200,000 in stolen property recovered
- \$380,000 in illegal substances seized

GPS is Affordable relative to Similar-Sized Services

To assess the affordability of the police service, KPMG utilized the cost per \$100,000 current value assessment (CVA) found in the BMA Municipal studies over the cost per capita. In this affordability analysis, KPMG included Guelph and 11 other comparators. The additional comparators are included to provide insights on different sized communities.

The graph on the right suggests that larger centres with higher assessed property values are more capable of affording policing services than smaller communities with lower assessed property values. This graph indicates that the impact on cost per citizen in Toronto is different than the cost per citizen in Windsor thereby making the larger police budget in Toronto more affordable for citizen's than Windsor's police budget.

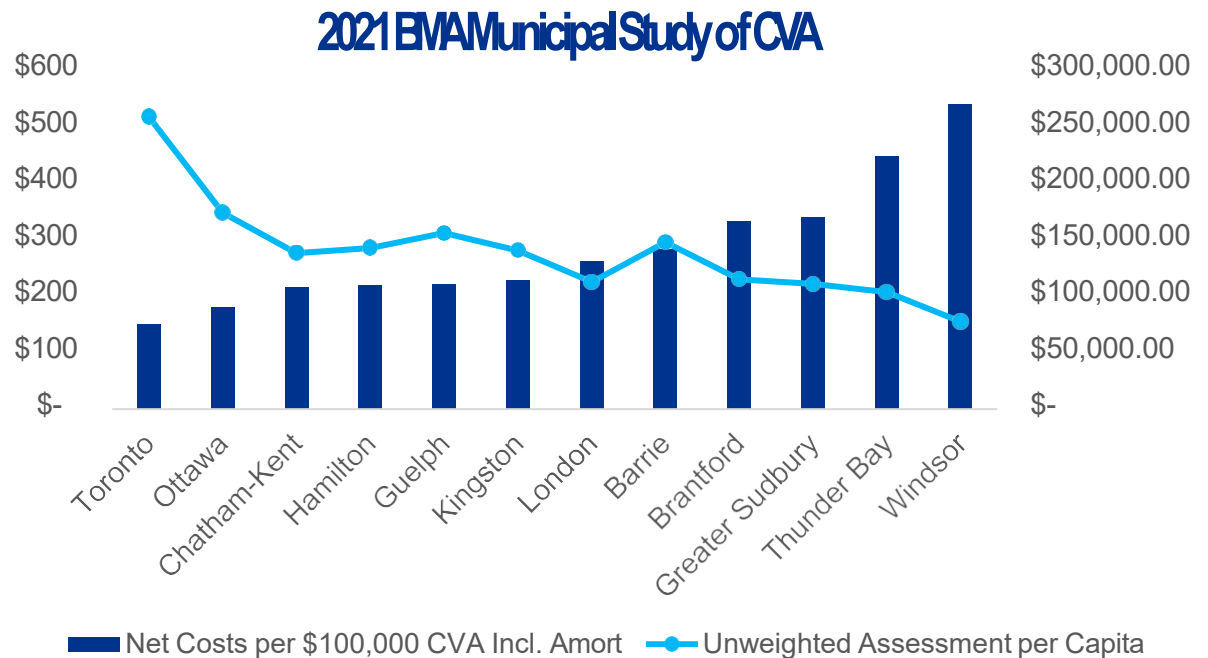
Source: BMA Municipal Study 2016 to 2021

\$200

Guelph's average net costs per \$100,000 CVA excl. amortization from 2016 to 2021.

\$64

the difference (lower) between Guelph's 2021 net costs per \$100,000 CVA excl. amortization and the group average.





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2022 BMA Municipal Study

BMA

Management Consulting Inc.

Municipal Study

2022



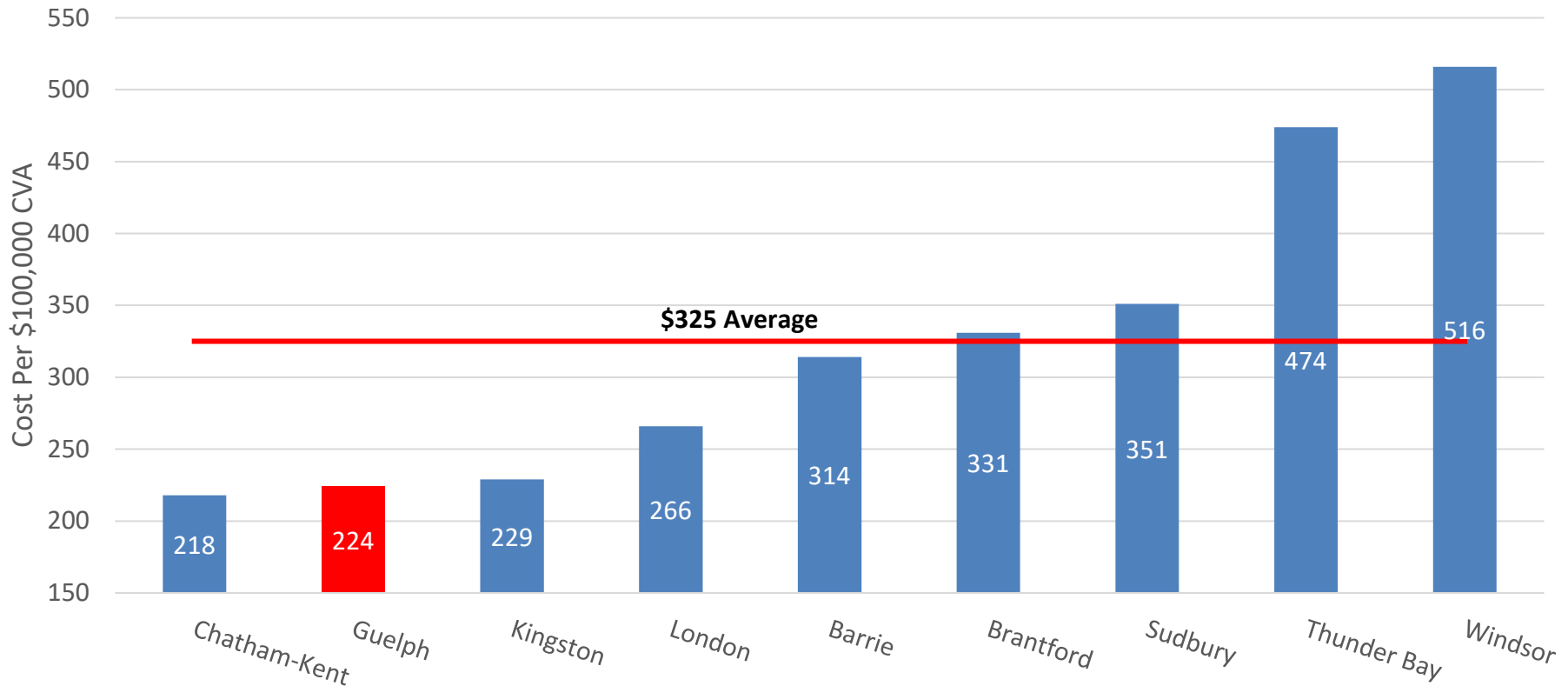
- Link can be found at:
<https://guelph.ca/city-hall/budget-and-finance/financial-reports/>



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2022 BMA Municipal Study Policing Comparison

**Policing Cost Comparison Single Tier Municipalities (100-500K Population)
Current Value Assessment Basis**

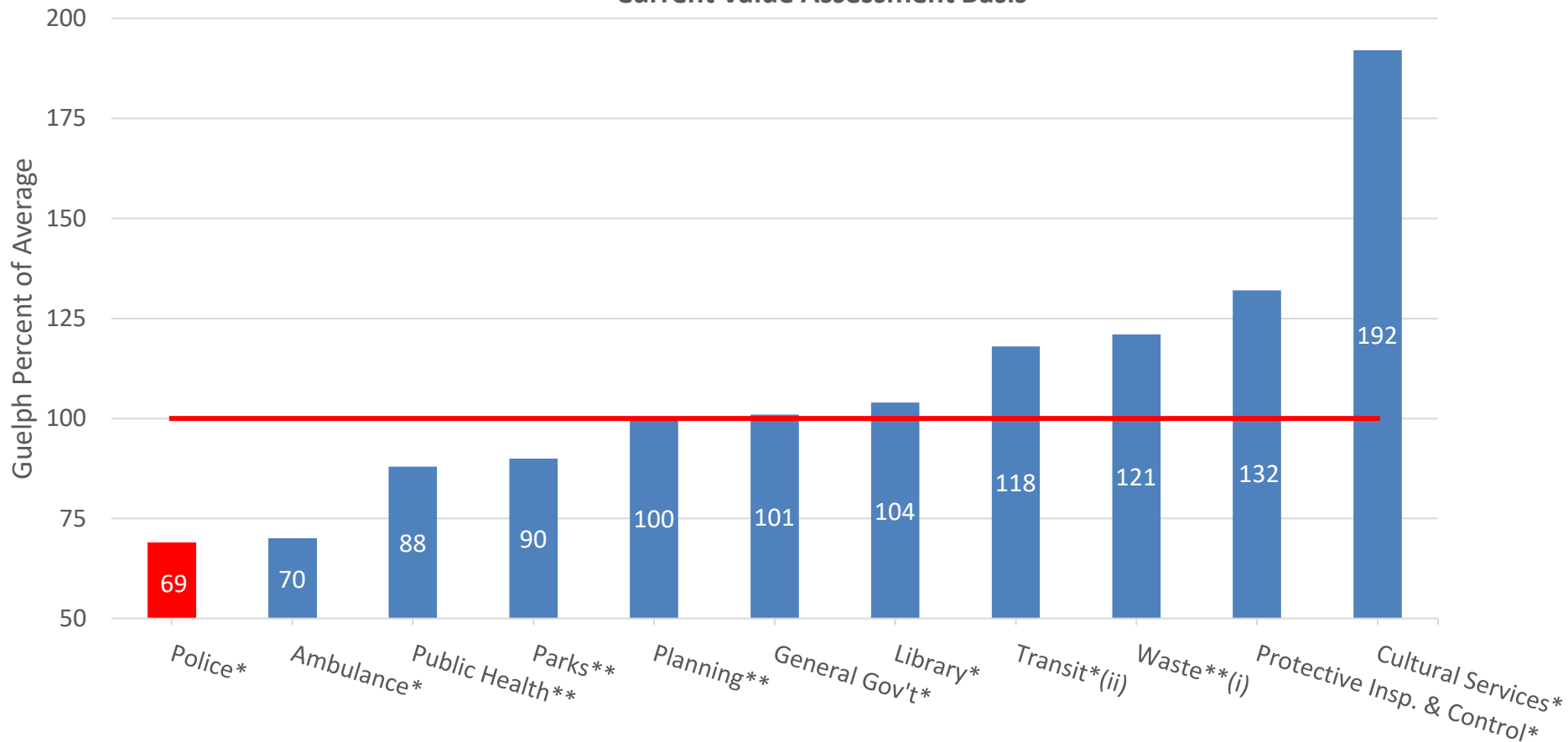


Source is BMA Municipal Study 2022. Net cost per \$100,000 current value assessment (CVA) including amortization for single tier 100 – 500k population



2022 BMA Municipal Study Community Comparison

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier)
Current Value Assessment Basis



Source is BMA Municipal Study 2022. * and ** are net cost per \$100,000 current value assessment (CVA) including and excluding amortization, respectively.

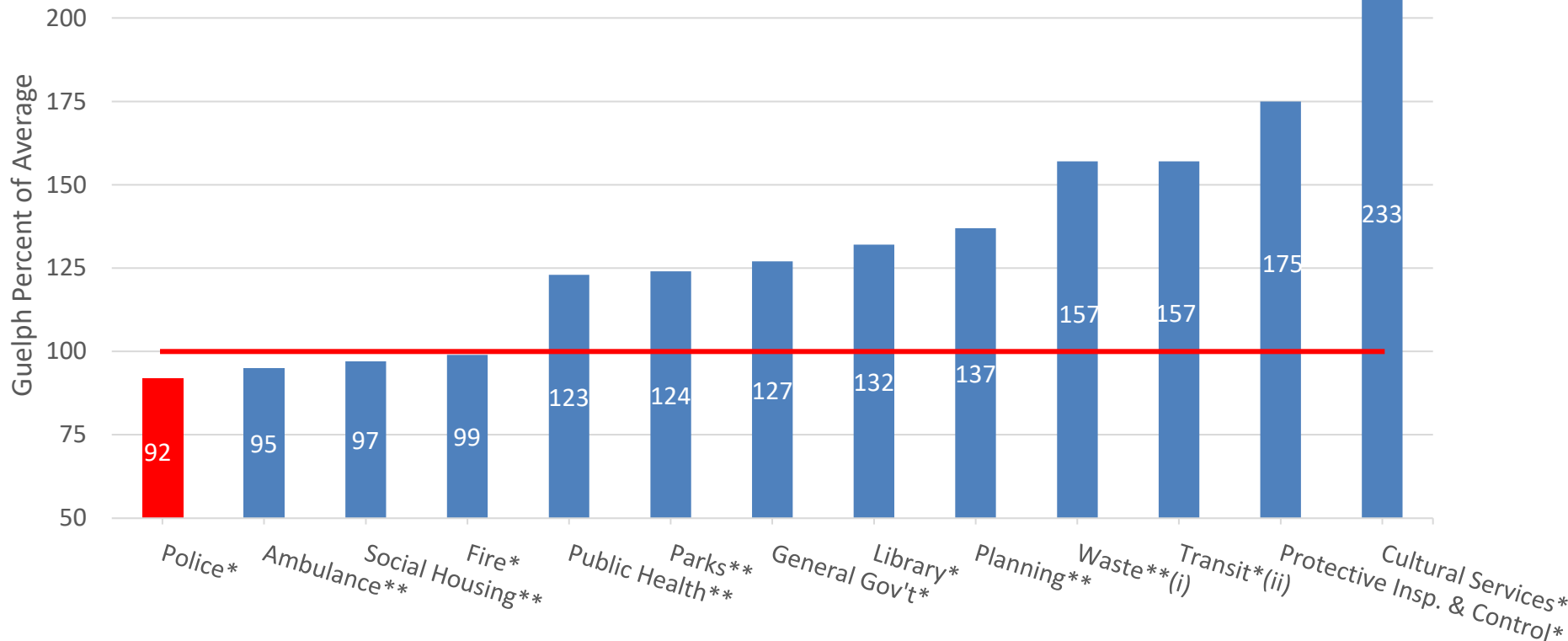
(i) Waste includes collection, disposal and diversion. (ii) Transit is conventional transit only (excludes specialized mobility)



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2022 BMA Municipal Study Community Comparison

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier)
Cost Per Capita Basis



Source is BMA Municipal Study 2022. * and ** are cost per capita including and excluding amortization, respectively.
(i) Waste includes collection, disposal and diversion. (ii) Transit is conventional transit only (excludes specialized mobility)



Investment Comparison Guelph vs Barrie

Ontario Financial Information Return (F.I.R.)

Between 2009-2022 (Inclusive)

- Schedule 10 – CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE TOTAL (Line 9910) Guelph \$ 555,924,969.00 more than Barrie
- Schedule 40 - CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES TOTAL (Line 9910) – Guelph \$ 760,300,117.00 more than Barrie
- Schedule 40 – CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES Police (Line 0499) Guelph \$ 200,186,852.00 less than Barrie



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Community Profiles Guelph vs. Barrie

Census Profile, 2021 Census of Population

Data table

Characteristic	Guelph, City (CY) ⓘ Ontario [Census subdivision] <input type="button" value="✕ Remove"/>	Barrie, City (CY) ⓘ Ontario [Census subdivision] <input type="button" value="✕ Remove"/>
	Counts	Counts
	Total	Total
Population and dwellings		
Population, 2021 ¹	143,740	147,829
Population, 2016 ¹	131,794	141,434
Population percentage change, 2016 to 2021	9.1	4.5

Policing Resources in 2023:

- Guelph 223.5 Sworn / 119 Civilian
- Barrie 250 Sworn / 123 Civilian
- **30.5 Fewer GPS Members**
26.5 Sworn/4 Civilian



Supportive Staffing Implementation

- 2024 will see the completion of our Supportive Staffing process that the Board initiated in 2023 with the mid-year approval of 4 Sworn FTE's
- This will include the immediate investment of 8 Sworn and 2 Civilian member FTE's to support our front-line response and communications team



Supporting Ontario's First Responders Act – April 5, 2016

"We know PTSD is a serious and debilitating injury and that Ontario's dedicated first responders are more than twice as likely to suffer from it. They put themselves in harm's way each and every day to ensure our safety, and we need to be sure they have the resources and treatment they need to heal and return to work safely. Coupled with the prevention and resiliency training the province is putting in place, this Act is an important step forward in recognizing the importance of psychological health in the workplace, and it will provide first responders and their families with peace of mind."

- Kevin Flynn
Minister of Labour



Traumatic Events

January 2017 to July 31, 2023

- Over 1000 Sudden Deaths/Homicides including:
 - 11 cases involving children under 5 years old
 - 77 Deaths by Suicide
 - 106 Accidental Overdoses
 - Over 800 deaths involving pre-existing medical conditions or where no foul play was involved
- In 2023 members investigated the deaths of 2 children under 5 years within a three-week period and attended 3 deaths by suicide in a 48-hour period in our community.



Traumatic Events January 2017 to July 31, 2023

- GPS members have investigated:
 - over 11,000 Domestic Disputes
 - 1,100 Sexual Assaults
 - Over 700 cases involving victims under 16 yrs
 - Multiple Serious/Fatal Motor Vehicle Collisions
- Over 200 investigations involving Assaults on Police/Peace Officers

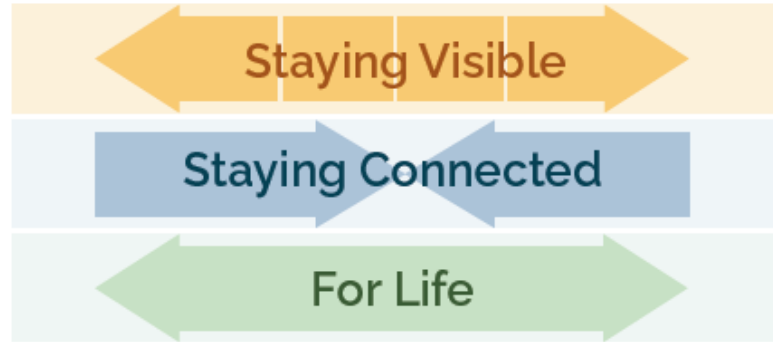


WSIB Obligations

- Despite enduring numerous traumatic events in service to our citizens, our WSIB budget has not increased adequately to support our members.
- This has resulted in a situation where fewer and fewer members must take on an ever-increasing amount of work so we can support those who, understandably, need time away from work.
- This is not safe or sustainable for our members or our citizens.



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Report of the Expert Panel on Police Officer Deaths by Suicide

September 2019



Report of the Expert Panel on Police Officer Deaths by Suicide

“Nonetheless, it appears to us as a panel that police resources in Ontario are strained to a breaking point in many locations around the province. It follows that mental health impact can be expected to continue and perhaps even grow in frequency and intensity if this situation is not somehow addressed.”

“These resource shortages may be real or perceived. They may be due to an inability or unwillingness to implement new models and re-engineered practices as some might suggest. They may be due to an unwillingness of local, provincial and federal governments to meet the real budget requirements as others would argue. They may be due in part to a vicious circle where each new accommodation of a member with mental health issues further aggravates already diminished staffing levels. But, while decision makers grapple with these arguments, police members are burning out, many are becoming ill, and some are dying.”



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Report of the Expert Panel on Police Officer Deaths by Suicide

“The authorized strength model is built on the premise that all the police positions are filled, and all members are at work. The model does not adequately consider that staffing vacancies occur when recruitment numbers fall short, and also when members are away from the workplace on medical leave. This gap translates to an additional workload for members who are working. Through intensified workload demands in regular deployment, and often through increased overtime levels, essentially it falls to the members to subsidize the shortfall in the authorized strength.”

“...staffing gaps contribute to an ongoing systemic deterrent to disclosure of mental health issues, create a significant barrier to those who need to access and maintain proper care paths, and uphold a false expectation of fit-for-duty capacity that perpetuates stigma and self-stigma surrounding mental health and occupational stress injuries. The reality of staffing gaps must be confronted.”



Required Resource Enhancements

KMPG Resource Recommendations are to be phased in over the next 4 years.

- This will see the introduction of 6 Sworn and 2 Civilian member FTE's in each of the next 4 years.
- This is a responsible/balanced approach to address staffing deficits and ongoing growth of our City.



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2024 – 2027 Operating Budget Pressures

- Pressures across the 4-year budget include:
 - Contractual / Collective Bargaining responsibilities
 - Legislative & Inflationary pressures
 - NG911 Implementation
 - WSIB Obligations
 - Increased cost of operating goods & services since last MYB
 - Resource enhancements & annualization of hiring decisions
 - Capital financing to fund debt & maintain GPS facilities / assets
 - Minimal revenue growth opportunities



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Resource Optimization

Staffing

- Call Management Strategy
- CCTV & Real time Operations Centre
- KPMG Recommended Realignments

Technology

- Hybrid Vehicles & EV Consultant
- BWC's / DEMS / ALPR's / E-Notes
- BI Tools

Process

- Patrol Zone Management
- Record Check Software
- Employee Development



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2024 – 2027 Proposed Operating Request

2024

- Net Request \$61.4M
- Incremental \$3.5M or 6.06%
- Additional Staff 8.0 FTEs

2025

- Net Request \$66.4M
- Incremental \$4.3M or 6.99%
- Additional Staff 8.0 FTEs

2026

- Net Request \$70.9M
- Incremental \$3.8M or 5.74%
- Additional Staff 8.0 FTEs

2027

- Net Request \$75.4M
- Incremental \$3.8M or 5.42%
- Additional Staff 8.0 FTEs



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Conclusion

- We are committed to working with our community to make Guelph the safest and healthiest city possible
- We must continue to proactively invest in the safety of our community and the wellness of our members
- The trends observed demonstrate what is possible when we invest and what is probable when we don't



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Questions?



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Reference Material

- 2020/21 BMA Municipal Study Policing Comparison
- 2020/21 BMA Municipal Study Community Comparison – Current Value Assessment
- 2020-21 BMA Municipal Study Community Comparison – Per Capita
- 2009 to 2022 Guelph vs. Barrie Ontario F.I.R. Comparison



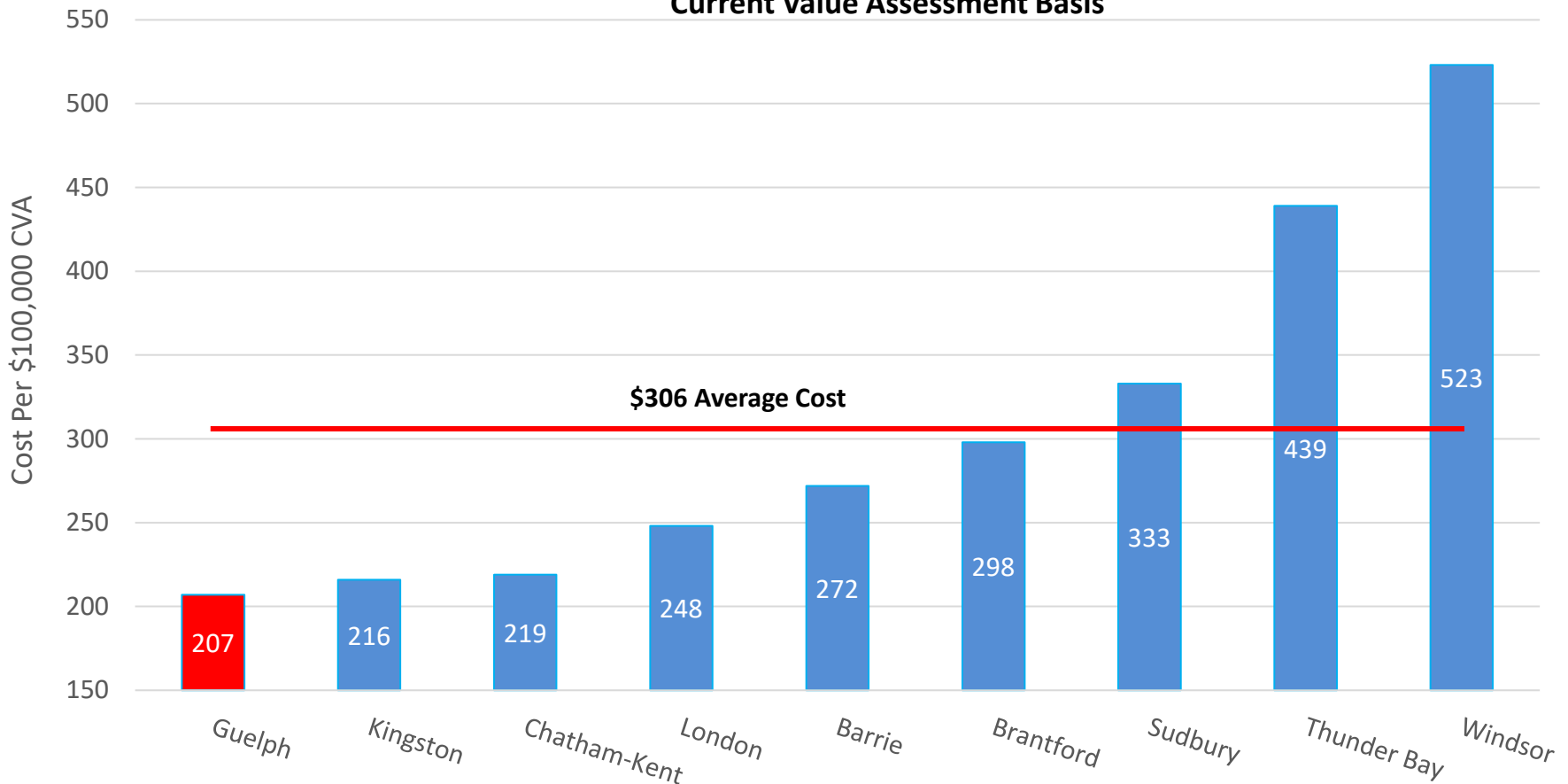
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2020 BMA Municipal Study

Policing Comparison

Policing Cost Comparison Single Tier Municipalities (100K-500K Population)
Current Value Assessment Basis

Policing Cost Comparison Single Tier Municipalities (100K-500K Population)
Current Value Assessment Basis

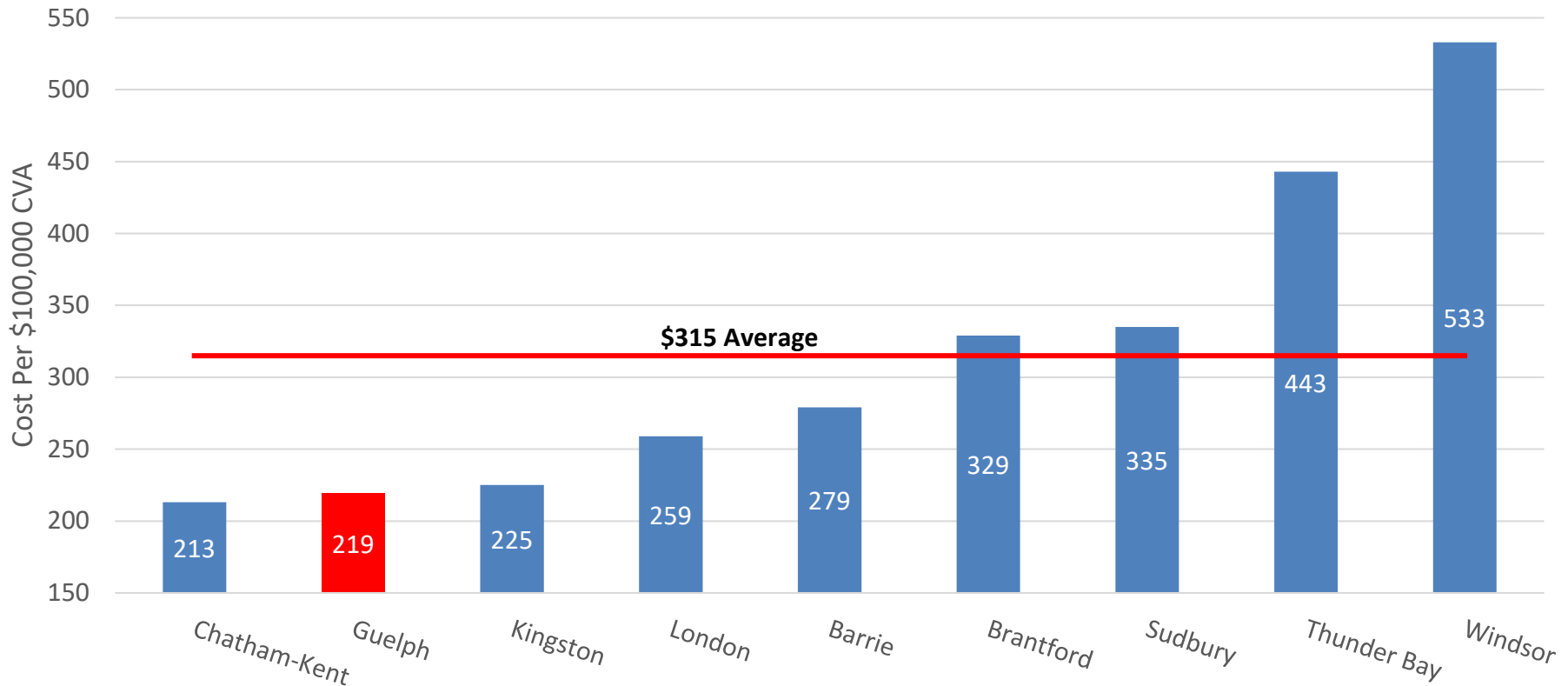


Source is BMA Municipal Study 2020. Net cost per \$100,000 current value assessment (CVA) including amortization for single tier 100 – 500K population



2021 BMA Municipal Study Policing Comparison

Policing Cost Comparison Single Tier Municipalities (100-500K Population)
Current Value Assessment Basis



Source is BMA Municipal Study 2021. Net cost per \$100,000 current value assessment (CVA) including amortization for single tier 100 – 500k population

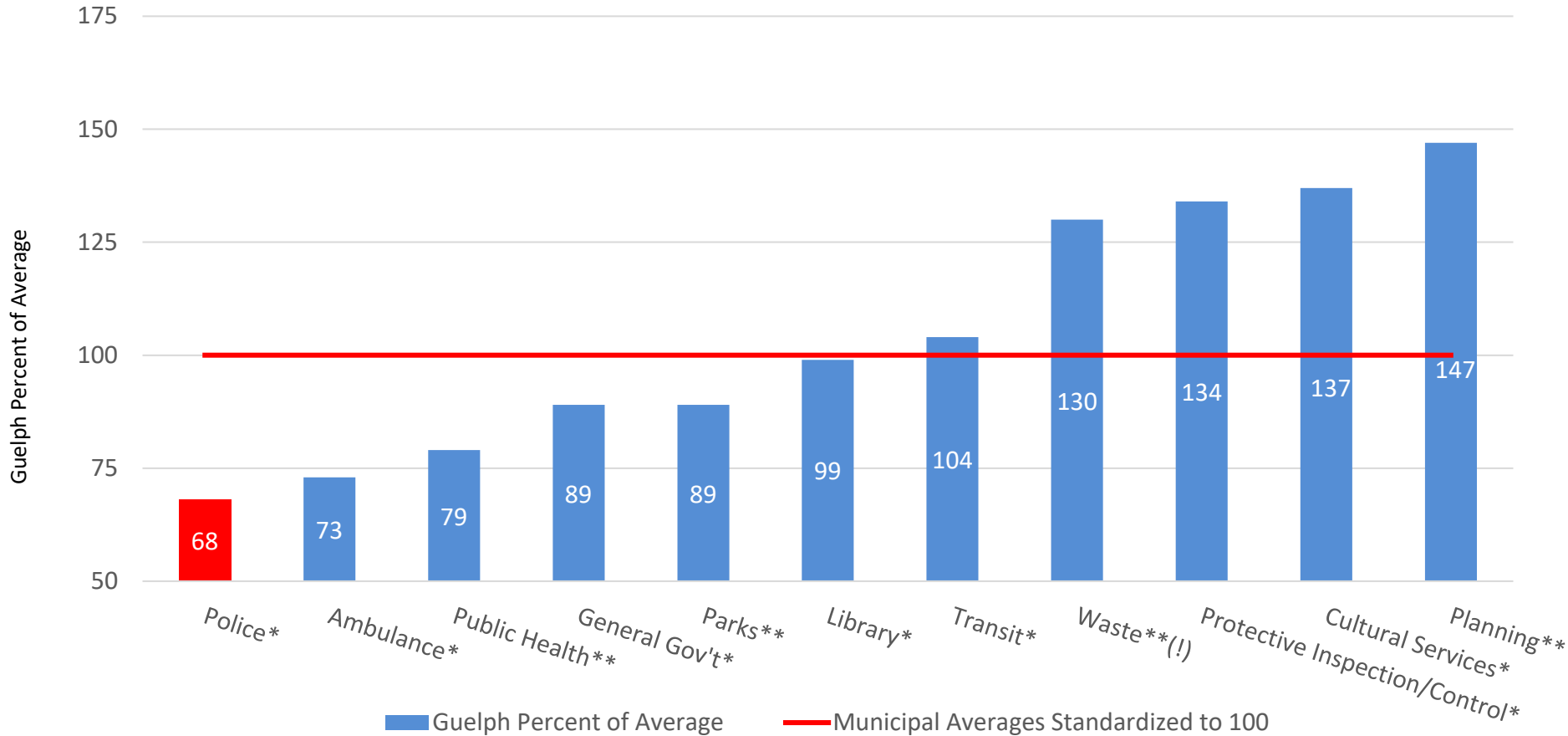


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2020 BMA Municipal Study Community Comparison

Municipal Services Cost Comparison Single Tier Municipality A (100K-500K Population)
Current Value Assessment Basis

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier) Current Value Assessment Basis

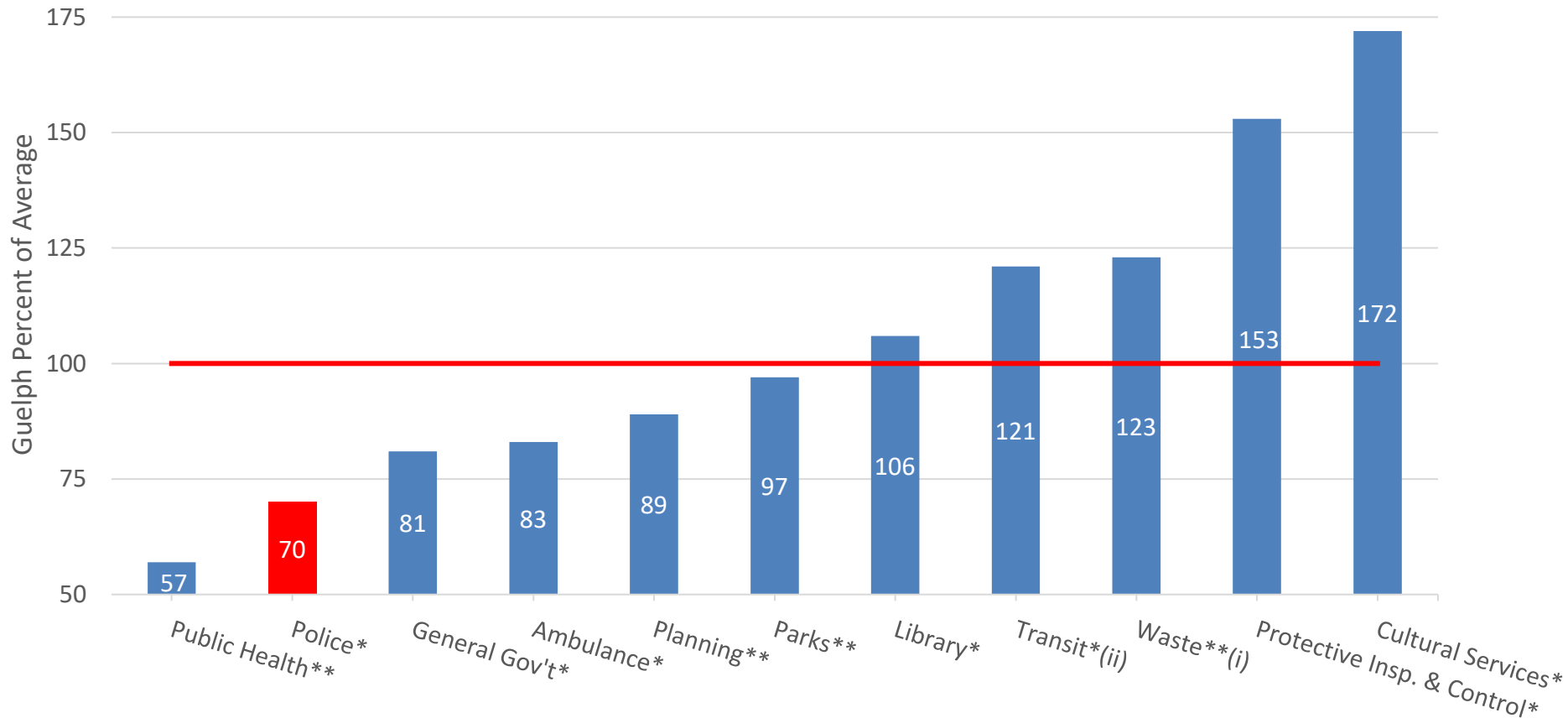


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2021 BMA Municipal Study Community Comparison

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier)
Current Value Assessment Basis



Source is BMA Municipal Study 2021. * and ** are net cost per \$100,000 current value assessment (CVA) including and excluding amortization, respectively.

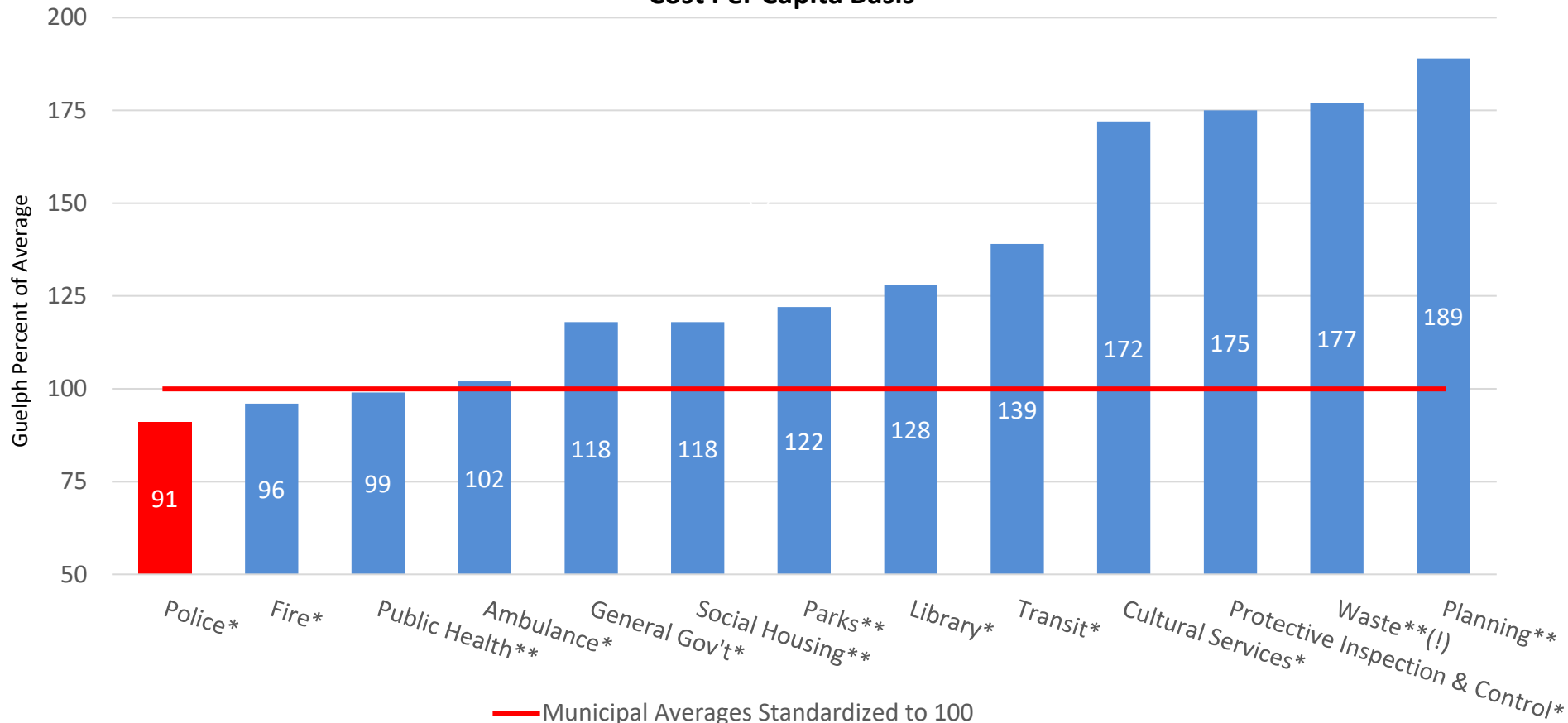
(i) Waste includes collection, disposal and diversion. (ii) Transit is conventional transit only (excludes specialized mobility)



PRIDE SERVICE TRUST

2020 BMA Municipal Study Community Comparison

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier)
Cost Per Capita Basis



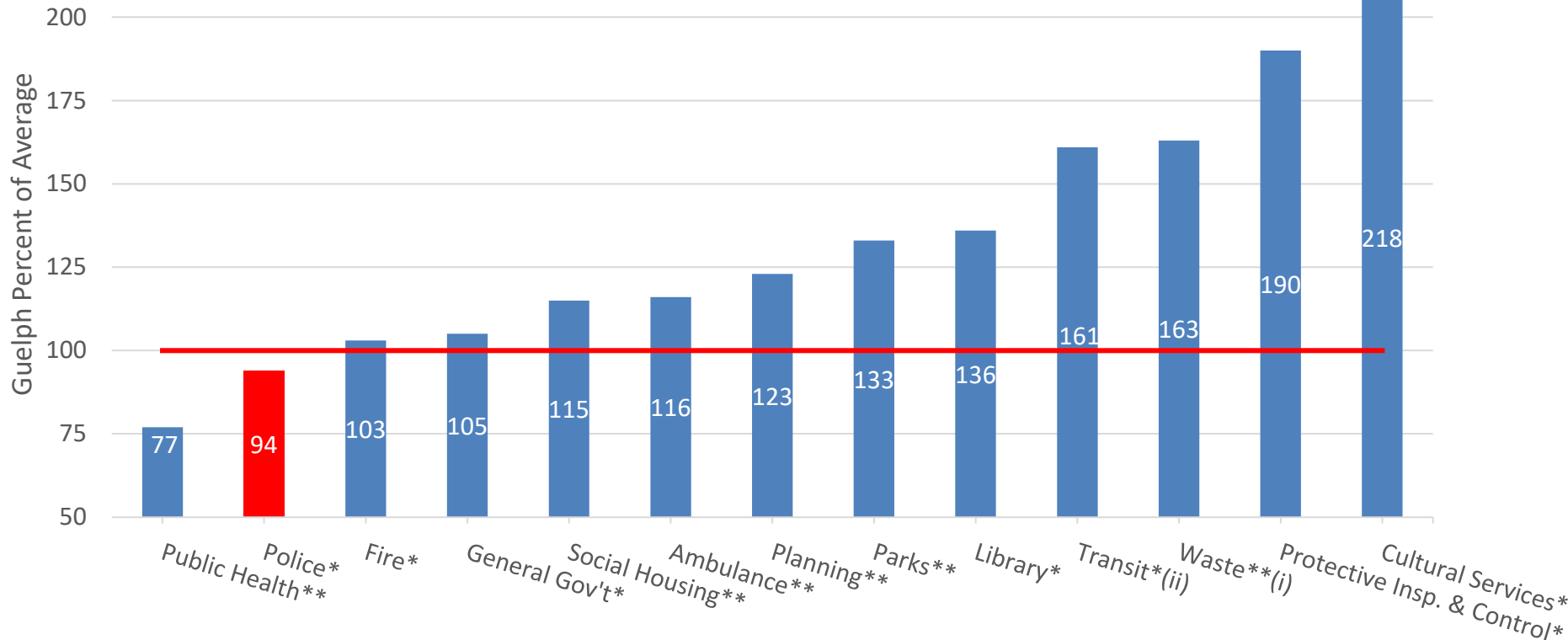
Source is BMA Municipal Study 2020. Note: * and ** are net cost per capita including amortization and excluding amortization, respectively.



PRIDE SERVICE TRUST

2021 BMA Municipal Study Community Comparison

City of Guelph Municipal Services Cost Comparison (100K-500K Population Single Tier)
Cost Per Capita Basis



Source is BMA Municipal Study 2021. * and ** are cost per capita including and excluding amortization, respectively.

(i) Waste includes collection, disposal and diversion. (ii) Transit is conventional transit only (excludes specialized mobility)



Ontario Financial Information Return (F.I.R.)

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About The Financial Information Return

Note: For a better viewing experience on the FIR website, please use Chrome or Firefox.

The Financial Information Return provides a standardized reporting of a municipality's financial activities in the previous fiscal year (January to December).

Section 294 (1) of the Municipal Act states that *the treasurer of a municipality shall in each year provide the Minister with a return containing information designated by the Minister with respect to the financial affairs of the municipality*. This takes the form of the annual Financial Information Return (FIR). Municipalities must submit FIRs annually to the Ministry of Municipal Affairs and Housing by May 31.



City of Guelph 2022 F.I.R.

Province of Ontario - Ministry of Municipal Affairs and Housing
2022.0101

02.08.2023 10:51

2022 FINANCIAL INFORMATION RETURN

Municipality: **Guelph C**
Tier: **Single-Tier**
Area: **Wellington Co**

MSO Office: **Western Ontario**
Asmt Code: **2308**
MAH Code: **75101**

Submitting: **FIR Schedule Only**
Version: **2022.01001**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.



City of Guelph 2022 F.I.R.

Schedule 40

Province of Ontario - Ministry of Municipal Affairs and Housing

02.08.2023 10:51

FIR2022: Guelph C

Asmt Code: 2308

MAH Code: 75101

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

Schedule 40

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240 Governance	2,400,472	0	106,718	2,572,146	259,094	0	0	5,338,430	43,975	445,901	5,828,306
0250 Corporate Management	3,795,878	542,254	-82,878	1,130,384	193,697	2,582,144	5,075,905	13,267,994	-1,540,232	8,464,856	20,192,218
0260 Program Support	20,636,027	0	822,789	7,409,062	4,819,097	150,919	0	33,837,874	-9,501,651	-24,185,304	150,919
0299 Subtotal	26,832,377	542,254	876,609	11,111,602	5,271,888	2,733,063	5,075,905	52,443,996	-10,997,908	-15,274,547	26,171,443
Protection services											
0410 Fire	30,081,581	0	708,714	1,012,256	1,073	0	1,229,653	33,033,277	780,147	2,689,376	36,512,800
0420 Police	47,910,082	487,967	1,171,648	4,510,738	112,003	0	2,495,294	56,687,732	-589,017	0	56,098,715
0421 Court Security	1,692,765	0	0	0	0	0	0	1,692,765	0	0	1,692,765
0422 Prisoner Transportation	13,992	0	0	0	0	0	0	13,992	0	0	13,992
0430 Conservation authority	0	0	0	0	0	1,702,688	0	1,702,688	0	0	1,702,688
0440 Protective inspection and control	4,141,817	0	128,267	529,657	5,181	662,753	76,332	5,544,007	-913,101	377,320	5,008,226
0445 Building permit and inspection services	2,741,991	0	34,567	280,423	35,810	0	0	3,092,791	393,251	0	3,486,042
0450 Emergency measures	0	0	337	38,633	0	0	0	39,010	690,419	60,426	789,815
0460 Provincial Offences Act (POA)	1,176,081	152,943	111,096	370,455	15,020	531,901	443,375	2,800,873	1,449,684	0	4,250,557
0498 Other	0	0	0	0	0	0	0	0	0	0	0
0499 Subtotal	87,758,309	640,910	2,154,631	6,742,162	169,087	2,897,342	4,244,654	104,607,095	1,811,383	3,137,122	109,555,600
Transportation services											
0611 Roads - Paved	5,194,369	310,722	551,242	1,619,727	285,255	0	10,943,596	18,884,910	-1,608,960	524,784	17,802,714
0612 Roads - Unpaved	0	0	0	0	0	0	0	0	0	0	0
0613 Roads - Bridges and Culverts	44,440	0	0	372,799	0	0	0	417,239	0	34,586	451,825
0614 Roads - Traffic Operations & Roadside	9,011,998	0	5,588,242	2,133,868	94,667	0	1,509,409	18,338,184	-8,272,857	708,808	10,774,135
0621 Winter Control - Except sidewalks, Parking Lots	55,999	0	14,550	14,550	0	0	144,291	214,940	0	5,045	220,885
0622 Winter Control - Sidewalks, Parking Lots Only	34,580	0	1,072,187	160,565	520,667	0	220,568	2,016,567	2,820,544	381,709	5,219,320
0631 Transit - Conventional	23,361,063	17,561	7,354,161	3,826,387	228,197	0	3,919,038	38,405,407	1,336,314	2,967,702	42,709,423
0632 Transit - Disabled & special needs	973,804	0	4,299	2,095	0	0	244,116	1,253,336	603,181	133,578	1,990,095
0640 Parking	1,784,614	297,013	324,813	621,173	56,007	0	1,022,927	4,106,547	-873,999	182,889	3,413,437
0650 Street lighting	0	0	635,728	314,561	0	0	777,171	1,627,460	0	70,442	1,697,902
0660 Air transportation	0	0	0	0	0	0	0	0	0	0	0
0698 Other	0	0	0	0	0	0	0	0	0	0	0
0699 Subtotal	40,450,877	625,296	15,430,682	8,764,725	1,202,805	0	18,790,205	85,264,690	-5,965,777	5,010,303	84,279,116
Environmental services											
0811 Wastewater collection/conveyance	2,897,591	0	2,188,560	3,325,574	1,076,683	0	2,075,920	11,566,828	2,830,403	0	14,397,231
0812 Wastewater treatment & disposal	3,391,068	0	2,300,145	1,510,406	1,263,406	0	2,767,374	11,232,429	1,830,970	0	13,063,399
0821 Urban storm sewer system	881,805	3,506	34,071	1,706,262	2,980,625	0	2,860,593	8,466,862	866,977	0	9,363,839
0822 Rural storm sewer system	0	0	0	0	0	0	0	0	0	0	0
0831 Water treatment	6,967,531	0	2,199,606	3,383,084	964,682	0	3,909,379	17,424,382	2,129,549	0	19,553,931
0832 Water distribution/transmission	1,656,228	0	279,289	2,673,768	114,828	0	2,880,241	7,604,354	-362,884	0	7,241,470
0840 Solid waste collection	5,859,654	0	1,231,165	604,861	11,553	0	12,008,378	7,880,005	2,008,378	819,729	10,726,112
0850 Solid waste disposal	1,459,469	0	87,892	4,413,660	560	2,078,066	111,372	8,150,239	-778,336	601,493	7,973,396
0860 Waste diversion	4,296,533	22,203	1,398,418	3,771,134	413,507	0	2,747,950	12,640,045	1,435,743	938,446	15,014,234
0898 Other	0	0	0	0	0	0	0	0	0	0	0
0899 Subtotal	27,400,409	25,709	9,718,746	21,388,789	6,989,043	2,078,066	17,364,382	84,965,144	10,008,800	2,359,668	97,333,612
Health services											
1010 Public health services	11,558,000	28,901	461,000	2,084,811	44,000	0	646,000	14,822,712	0	0	14,822,712
1020 Hospitals	0	0	0	0	0	0	0	0	0	0	0
1030 Ambulance services	24,815,029	0	1,990,081	1,069,073	565,532	0	975,985	29,416,700	2,679,285	0	32,095,985
1035 Ambulance dispatch	0	0	0	0	0	0	0	0	0	0	0
1040 Cemeteries	0	0	0	0	0	0	0	0	0	0	0
1098 Other	0	0	0	0	0	0	0	0	0	0	0
1099 Subtotal	36,373,029	28,901	2,451,081	3,153,884	610,532	0	1,621,985	44,239,412	2,679,285	0	46,918,697



City of Guelph 2022 F.I.R. Schedule 40 – Cont.

Province of Ontario - Ministry of Municipal Affairs and Housing

2022-01-01

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FIR2022: Guelph C

Asmt Code: 2308

MAH Code: 75101

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social and family services											
1210 General assistance	0	0	0	0	0	11,279,917	0	11,279,917	0	0	11,279,917
1220 Assistance to aged persons	13,601,961	184,511	2,721,750	2,015,921	-24,843	0	1,028,894	19,528,214	6,259	54,644	19,589,117
1230 Child care	0	0	0	0	0	20,100,270	8,656	20,108,926	0	0	20,108,926
1298 Other	0	0	0	0	0	0	0	0	0	0	0
1299 Subtotal	13,601,961	184,511	2,721,750	2,015,921	-24,843	31,380,187	1,037,550	50,917,057	6,259	54,644	50,977,960
Social Housing											
1410 Public Housing	0	0	0	0	0	30,011,736	0	30,011,736	0	0	30,011,736
1420 Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0	0	0	0	0
1497 Other	0	0	0	0	0	0	0	0	0	0	0
1498 Other Youth Shelter	0	0	0	23,311	0	0	23,733	47,044	348	0	47,392
1499 Subtotal	0	0	0	23,311	0	30,011,736	23,733	30,068,780	348	0	30,069,128
Recreation and cultural services											
1610 Parks	7,022,155	0	1,723,133	1,724,840	315,179	46,500	3,122,045	13,963,852	1,515,586	1,022,910	16,492,348
1620 Recreation programs	5,002,459	0	215,872	259,063	106,396	7,452	0	5,591,242	33,909	466,011	6,091,162
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0	0	0	0	0	0	0	0
1634 Rec. Fac. - All Other	4,683,160	951,216	2,444,340	1,098,275	64,788	1,004	2,042,996	11,285,781	267,725	787,891	12,341,397
1640 Libraries	6,844,663	167,931	850,853	946,315	864,120	0	1,192,956	10,866,858	135,078	814,274	11,836,210
1645 Museums	1,050,372	0	128,365	154,301	1,582	0	467,360	1,801,980	26,516	112,762	1,941,258
1650 Cultural services	2,930,127	0	280,546	1,390,536	74,653	4,741,839	444,848	9,862,749	371,176	810,968	11,044,893
1698 Other	0	0	0	0	0	0	0	0	0	0	0
1699 Subtotal	27,532,956	1,119,149	5,643,109	5,573,330	1,446,918	4,796,795	7,270,205	53,382,462	2,349,990	4,014,616	59,747,268
Planning and development											
1810 Planning and zoning	2,903,181	0	18,492	799,157	0	17,114	0	3,737,944	107,805	318,598	4,164,347
1820 Commercial and industrial	1,925,653	5,616	139,309	1,234,032	17,742	1,227,469	222,510	4,772,331	29,815	379,396	5,181,542
1830 Residential development	0	0	0	0	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0	0	0	0	0	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	0	0
1898 Other	0	0	0	0	0	0	0	0	0	0	0
1899 Subtotal	4,828,834	5,616	157,801	2,033,189	17,742	1,244,583	222,510	8,510,275	137,620	697,994	9,345,889
1910 Other	0	0	0	0	0	0	0	0	0	0	0
9910 TOTAL	264,778,772	3,172,346	39,154,609	60,806,913	15,663,172	75,141,772	55,651,129	514,388,713	0	0	514,388,713



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Year		Barrie		Guelph	Difference +/-	
Schedule 10 Total Revenue (Line 9910)						
2009	\$	269,768,076.00	\$	311,793,864.00		
2010	\$	321,633,881.00	\$	365,882,640.00		
2011	\$	318,036,658.00	\$	382,490,890.00		
2012	\$	320,264,563.00	\$	375,219,914.00		
2013	\$	341,081,196.00	\$	366,431,580.00		
2014	\$	349,492,655.00	\$	408,864,939.00		
2015	\$	404,005,324.00	\$	431,798,999.00		
2016	\$	395,656,629.00	\$	447,426,166.00		
2017	\$	480,041,107.00	\$	468,267,213.00		
2018	\$	424,806,861.00	\$	484,508,861.00		
2019	\$	440,588,749.00	\$	527,194,000.00		
2020	\$	453,368,958.00	\$	490,946,966.00		
2021	\$	474,553,568.00	\$	524,258,522.00		
2022	\$	595,660,436.00	\$	559,799,076.00		
Sum Total	\$	5,588,958,661.00	\$	6,144,883,630.00	\$	555,924,969.00 More then Barrie 9.9%
Schedule 40 Total Operations expenses (9910)						
2009	\$	248,435,564.00	\$	294,981,816.00		
2010	\$	252,251,123.00	\$	306,692,951.00		
2011	\$	309,114,411.00	\$	317,839,613.00		
2012	\$	317,390,741.00	\$	335,581,074.00		
2013	\$	316,207,473.00	\$	379,889,976.00		
2014	\$	310,880,848.00	\$	374,841,685.00		
2015	\$	333,131,242.00	\$	385,610,264.00		
2016	\$	365,939,947.00	\$	396,478,178.00		
2017	\$	357,926,382.00	\$	405,156,189.00		
2018	\$	364,978,726.00	\$	428,939,324.00		
2019	\$	367,693,780.00	\$	442,386,484.00		
2020	\$	378,603,611.00	\$	444,346,376.00		
2021	\$	401,575,419.00	\$	467,733,223.00		
2022	\$	410,436,482.00	\$	514,388,713.00		
Sum Total	\$	4,734,565,749.00	\$	5,494,865,866.00	\$	760,300,117.00 More then Barrie 16.1%



Investment Comparison Guelph vs Barrie

PRIDE SERVICE TRUST

Schedule 40 Total Police (Line 0420)

2009	\$	38,652,197.00	\$	31,594,443.00		
2010	\$	41,466,629.00	\$	32,626,281.00		
2011	\$	45,628,939.00	\$	32,782,190.00		
2012	\$	46,497,171.00	\$	34,326,090.00		
2013	\$	47,286,636.00	\$	35,081,907.00		
2014	\$	49,829,752.00	\$	36,429,918.00		
2015	\$	51,582,950.00	\$	38,713,159.00		
2016	\$	54,697,788.00	\$	39,735,955.00		
2017	\$	57,013,358.00	\$	41,278,055.00		
2018	\$	58,791,629.00	\$	42,999,896.00		
2019	\$	65,664,709.00	\$	48,126,285.00		
2020	\$	67,873,103.00	\$	51,025,522.00		
2021	\$	76,427,165.00	\$	53,216,023.00		
2022	\$	72,809,265.00	\$	56,098,715.00		
Sum Total	\$	774,221,291.00	\$	574,034,439.00	-\$	200,186,852.00 Less then Barrie -25.9%

Schedule 40 Total Fire (Line 0410)

2009	\$	18,481,833.00	\$	18,918,166.00		
2010	\$	20,549,767.00	\$	19,060,033.00		
2011	\$	21,647,047.00	\$	21,090,220.00		
2012	\$	24,765,755.00	\$	23,662,061.00		
2013	\$	26,295,653.00	\$	23,910,271.00		
2014	\$	27,954,173.00	\$	25,391,086.00		
2015	\$	30,510,111.00	\$	26,874,203.00		
2016	\$	30,633,639.00	\$	27,734,253.00		
2017	\$	30,556,256.00	\$	30,562,556.00		
2018	\$	31,537,187.00	\$	31,576,705.00		
2019	\$	32,967,211.00	\$	30,694,174.00		
2020	\$	33,305,286.00	\$	33,604,256.00		
2021	\$	38,653,233.00	\$	34,376,760.00		
2022	\$	39,729,585.00	\$	36,512,800.00		
Sum Total	\$	407,586,736.00	\$	383,967,544.00	-\$	23,619,192.00 Less then Barrie -5.8%



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Schedule 40 Total Health Services (1099)

2009	13,391,639	20,222,942
2010	3,650,399	20,785,695
2011	36,383,070	21,458,729
2012	18,218,590	22,411,082
2013	9,887,821	24,271,682
2014	7,906,278	27,521,897
2015	9,474,914	29,180,590
2016	9,340,875	30,181,870
2017	9,921,708	32,171,660
2018	9,006,977	34,226,136
2019	8,351,129	36,527,397
2020	9,756,417	40,076,715
2021	10,245,838	46,653,667
2022	11,259,015	46,918,697

Sum Total **166,794,670** **432,608,759 \$** **265,814,089.00** More then Barrie **159.4%**

Schedule 40 Social and Family Services (1299)

2009	14,975,363	45,237,864
2010	14,343,262	46,880,929
2011	10,831,588	41,093,115
2012	10,733,496	43,772,948
2013	10,419,868	43,124,736
2014	9,000,441	54,042,980
2015	8,604,569	44,875,648
2016	8,201,416	45,558,182
2017	6,853,856	45,247,089
2018	5,798,380	40,474,627
2019	6,311,045	45,936,908
2020	6,597,197	43,706,509
2021	7,271,688	44,721,812
2022	8,377,737	50,977,960

Sum Total **128,319,906** **635,651,307 \$** **507,331,401.00** More then Barrie **395.4%**



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Schedule 40 Social Housing (1499)

2009	4,301,959	14,709,197
2010	4,617,029	17,474,744
2011	4,689,099	17,310,806
2012	4,725,704	17,216,901
2013	4,838,471	20,302,953
2014	4,824,151	20,458,985
2015	6,824,784	21,390,914
2016	6,219,971	23,760,621
2017	6,309,620	22,667,360
2018	7,304,607	23,682,856
2019	5,853,282	23,664,026
2020	7,845,345	25,519,343
2021	8,049,882	25,576,981
2022	9,775,272	30,059,128

Sum Total

86,179,176 **303,794,815** \$ **217,615,639.00** More then Barrie 252.5%

Schedule 40 Rec & Culture (1699)

2009	34,591,715	29,908,552
2010	35,202,969	32,335,001
2011	36,470,053	33,702,995
2012	41,102,455	37,436,580
2013	39,733,969	37,530,841
2014	41,604,666	40,732,210
2015	42,861,138	42,352,487
2016	43,364,476	43,720,077
2017	45,697,768	47,063,092
2018	47,075,774	49,512,014
2019	48,221,471	53,034,175
2020	39,856,994	49,049,913
2021	42,065,006	50,079,778
2022	47,683,361	59,747,268

Sum Total

585,531,815 **606,204,983** \$ **20,673,168.00** More Then Barrie 3.5%



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Schedule 40 Planning & Development (1899)

2009	3,620,951	6,695,454			
2010	3,948,162	6,568,363			
2011	5,346,904	5,791,057			
2012	5,312,713	7,323,790			
2013	5,993,603	7,361,293			
2014	5,043,577	6,422,197			
2015	5,188,098	7,601,291			
2016	5,608,292	8,403,469			
2017	6,671,883	7,159,216			
2018	6,518,330	19,506,340			
2019	6,661,757	9,525,294			
2020	8,663,152	7,094,759			
2021	7,267,455	8,040,487			
2022	13,089,369	9,345,889			
Sum Total	88,934,246	116,838,899	\$	27,904,653.00 More then Barrie	31.4%

General Government (Line 0299)

2009	13,674,822	11,037,763			
2010	13,888,297	8,056,661			
2011	18,802,974	15,118,295			
2012	16,360,231	18,113,466			
2013	16,694,721	29,973,315			
2014	22,295,910	16,885,537			
2015	16,418,688	19,728,999			
2016	17,759,145	20,737,746			
2017	14,343,981	19,325,084			
2018	17,455,912	21,478,224			
2019	13,132,918	23,790,471			
2020	27,743,299	23,320,136			
2021	27,363,899	27,465,983			
2022	30,631,921	26,171,443			
Sum Total	266,566,718	281,203,123	\$	14,636,405.00 More then Barrie	5.5%



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Protection Services (Line 0499)

2009	69,962,495	59,334,458			
2010	76,495,304	61,123,812			
2011	81,642,368	65,935,505			
2012	89,657,137	69,844,981			
2013	90,076,975	72,529,022			
2014	95,297,028	77,080,894			
2015	101,040,308	80,729,745			
2016	105,083,699	79,879,717			
2017	105,779,966	84,210,637			
2018	109,525,180	87,175,556			
2019	117,480,417	92,396,495			
2020	117,818,714	99,525,952			
2021	129,881,276	102,274,717			
2022	128,675,415	109,555,600			
Sum Total	1,418,416,282	1,141,597,091	-\$	276,819,191.00 Less then Barrie	-19.5%

Transportation Services (Line 0699)

2009	42,232,538	48,376,609			
2010	48,527,755	49,936,282			
2011	52,316,268	53,547,388			
2012	53,301,832	53,177,732			
2013	58,424,455	75,465,993			
2014	60,153,914	59,673,036			
2015	61,969,559	62,352,877			
2016	87,471,892	62,760,337			
2017	64,728,341	67,655,420			
2018	66,771,247	73,043,387			
2019	69,597,705	74,802,076			
2020	63,677,290	73,850,562			
2021	71,605,198	73,378,718			
2022	71,692,542	84,279,116			
Sum Total	872,470,536	912,299,533	\$	39,828,997.00 More then Barrie	4.6%



PRIDE SERVICE TRUST

Investment Comparison Guelph vs Barrie

Environmental Services (Line 0899)

2009	51,684,082	59,458,977		
2010	51,577,946	63,531,464		
2011	62,632,087	63,881,723		
2012	77,978,583	66,283,594		
2013	80,137,590	69,330,141		
2014	64,754,883	72,023,949		
2015	80,749,184	77,397,713		
2016	82,890,181	81,476,159		
2017	97,619,259	79,656,631		
2018	95,522,319	79,840,184		
2019	92,084,056	82,709,644		
2020	96,645,203	82,202,487		
2021	97,825,177	89,541,080		
2022	89,251,850	97,333,612		
Sum Total	1,121,352,400	1,064,667,358	-\$ 56,685,042.00 Less than Barrie	-5.1%