

# Corporate Services

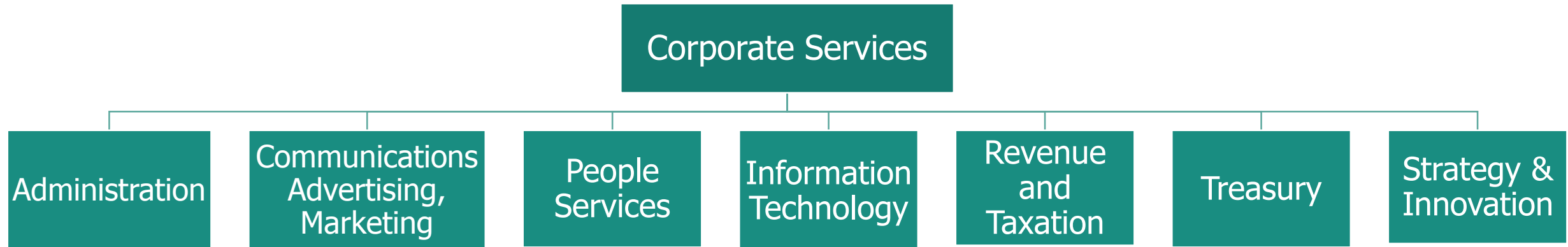
## 2025 Operating Budget Overview

Budget Committee  
September 12, 2024

# Agenda

1. Organization Chart
2. Department Overview
3. Division Overview
4. Budget Variance
5. Accomplishment and Priorities
6. 2025 Budget Pressures

# Department Organizational Chart



# Corporate Services

## Department Overview

Corporate Services is responsible to lead, monitor and manage all corporate functions within the City including, but not limited to:

- financial and human resource management
- effective corporate communications
- strategic information technology practices and initiatives
- managing tax and utility levies and collections
- strategy and innovation



# Department Financial Summary

Account	Actuals 2022	Actuals 2023	Budget 2024	Draft Budget 2025	Budget Variance
<b>Revenue</b>					
Grants	(34,598)				
Other Revenues	(35,199)				
User Charges, Licenses & Fines	(400,263)	(469,806)	(696,200)	(710,200)	(14,000)
<b>Total - Revenue</b>	<b>(470,060)</b>	<b>(469,806)</b>	<b>(696,200)</b>	<b>(710,200)</b>	<b>(14,000)</b>
<b>Expenses</b>					
Salaries, Wages and Benefits	8,546,841	9,697,454	9,516,808	10,733,523	1,216,715
Materials, Supplies & Services	868,508	842,454	1,112,775	1,118,850	6,075
Contracted Services	2,962,109	3,287,378	3,911,288	4,703,489	792,201
Debt, Lease & Financial	16,160	18,624	25,000	22,500	(2,500)
Interfunctional Adjustments	(2,609,446)	(2,806,829)	(2,796,047)	(2,366,864)	429,183
Transfers to Reserves	34,217	10,000	(103,852)		103,852
<b>Total - Expenses</b>	<b>9,818,389</b>	<b>11,049,080</b>	<b>11,665,972</b>	<b>14,211,498</b>	<b>2,545,526</b>
<b>Grand Total</b>	<b>9,348,329</b>	<b>10,579,274</b>	<b>10,969,772</b>	<b>13,501,298</b>	<b>2,531,526</b>

# Administrative Overview

Oversee general administration of Department including but not limited to Council liaison, SMT representative, corporate budget coordination, strategic planning etc.

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	293,147	346,583	213,891	477,004	45%	<b>508,829</b>	31,825
<b>Materials, Training &amp; Services</b>	29,715	15,515	20,407	29,600	69%	<b>25,000</b>	(4,600)
<b>Contracted Services</b>		6,373	188	5,000	4%	<b>5,000</b>	
<b>Grand Total</b>	322,862	368,471	234,487	511,604		<b>538,829</b>	27,225

# People Services Division Overview



- Responsible for recruitment, training, employee benefits, labour relations, compensation management, payroll and health and safety

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Revenue</b>							
<b>Other Revenues</b>			(89)				
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	3,857,478	4,429,056	1,950,312	3,437,636	57%	<b>3,998,705</b>	561,069
<b>Materials, Supplies &amp; Services</b>	124,611	156,581	122,505	359,000	34%	<b>329,100</b>	(29,900)
<b>Contracted Services</b>	533,933	549,007	253,247	391,000	65%	<b>411,000</b>	20,000
<b>Debt, Lease &amp; Financial</b>		863					
<b>Interfunctional Adjustments</b>	(961,752)	(1,035,049)	(377,898)	(907,889)	42%	<b>(729,682)</b>	178,207
<b>Transfers to Reserves</b>	24,217		(62,587)	(103,852)	60%		103,852
<b>Grand Total</b>	<b>3,578,487</b>	<b>4,100,457</b>	<b>1,885,490</b>	<b>3,175,895</b>		<b>4,009,123</b>	<b>833,228</b>

# Communications, Advertising and Marketing Division Overview



Provides strategic communications, marketing and media relations to increase public awareness and engagement with City programs/services

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	315,119	426,449	178,024	333,233	53%	<b>439,614</b>	106,381
<b>Materials, Training, Services</b>	152,825	179,892	64,540	190,700	34%	<b>200,750</b>	10,050
<b>Contracted Services</b>	12,469	26,111	6,968	19,500	36%	<b>13,500</b>	(6,000)
<b>Interfunctional Adjustments</b>	(42)						
<b>Total</b>	480,371	632,452	249,533	543,433		<b>653,864</b>	110,431



# Information Technology Division Overview



- Maintains electronic systems and infrastructure, applications maintenance and support, and client support services

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Revenue</b>							
<b>Grants</b>	(34,598)						
<b>User Charges, Licenses &amp; Fines</b>	(250)	(1,401)	(1,890)				
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	1,674,758	1,803,091	1,011,503	2,048,963	49%	<b>1,939,187</b>	(109,776)
<b>Materials, Training, Services</b>	139,461	56,638	46,878	70,000	67%	<b>98,200</b>	28,200
<b>Contracted Services</b>	2,330,156	2,545,228	2,198,962	3,356,788	66%	<b>4,102,489</b>	745,701
<b>Interfunctional Adjustments</b>	(936,413)	(956,848)	(584,270)	(1,218,856)	48%	<b>(772,502)</b>	446,354
<b>Grand Total</b>	<b>3,173,113</b>	<b>3,446,708</b>	<b>2,671,184</b>	<b>4,256,895</b>		<b>5,367,374</b>	<b>1,110,479</b>

# Treasury Division Overview



Oversees investment and debt management, financial accounting, inventory, cost accounting, accounts payable, purchasing, audit and financial statement compilation and oversight of budget process

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Revenue</b>							
<b>User Fees, Licenses and Fines</b>	(64)	(84)	(1,678)				
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	1,449,441	1,610,859	838,866	1,619,087	52%	<b>1,846,881</b>	227,794
<b>Materials, Training, Services</b>	20,874	17,343	8,630	28,225	31%	<b>24,550</b>	(3,675)
<b>Contracted Services</b>	69,351	70,041	18,625	92,500	20%	<b>85,000</b>	(7,500)
<b>Interfunctional Adjustments</b>	(176,189)	(195,658)	(110,619)	(202,591)	55%	<b>(82,083)</b>	120,508
	<b>1,363,413</b>	<b>1,502,502</b>	<b>753,824</b>	<b>1,537,221</b>		<b>1,874,348</b>	<b>337,127</b>

# Strategy and Innovation Division

Implements and reports on Strategic Plan, including scorecards and alignment across organization; an independent internal consultant and project manager for City of Kawartha Lakes to lead and support continuous improvement

Account	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Expenses</b>						
<b>Salaries, Wages and Benefits</b>	12,197	136,994	396,525	35%	<b>398,044</b>	1,519
<b>Materials, Supplies &amp; Services</b>	600	4,020	51,250	8%	<b>51,250</b>	
<b>Contracted Services</b>		6,411	20,000	32%	<b>20,000</b>	
<b>Grand Total</b>	12,797	147,425	467,775		<b>469,294</b>	1,519

# Revenue and Taxation



Assesses base management, property taxation, utility billing and accounts receivable.

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Revenue</b>							
<b>User Charges, Licenses &amp; Fines</b>	(336,713)	(407,704)	(283,125)	(464,000)	61%	<b>(514,000)</b>	(50,000)
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	609,846	713,498	332,973	756,162	44%	<b>912,129</b>	155,967
<b>Materials, Supplies &amp; Services</b>	167,442	171,511	147,924	181,000	82%	<b>180,000</b>	(1,000)
<b>Contracted Services</b>	430	50,134	3,001	10,000	30%	<b>25,000</b>	15,000
<b>Debt, Lease &amp; Financial</b>	8,402	8,365	8,898	10,000	89%	<b>12,500</b>	2,500
<b>Interfunctional Adjustments</b>	(19,324)	(19,916)	(8,107)	(16,213)	50%	<b>(27,163)</b>	(10,950)
<b>12 Grand Total</b>	430,083	515,888	201,565	476,949		<b>588,466</b>	111,517

# Revenue and Taxation - Utility Billing

Account	Actual 2022	Actual 2023	Actuals to June 2024	Budget 2024	% Budget Spent	Draft Budget 2025	Budget Variance
<b>Revenue</b>							
<b>Other Revenues</b>	(35,199)						
<b>User Charges, Licenses &amp; Fines</b>	(63,235)	(60,616)	(75,331)	(232,200)	32%	<b>(196,200)</b>	36,000
<b>Expenses</b>							
<b>Salaries, Wages and Benefits</b>	347,052	355,720	202,560	448,198	45%	<b>690,134</b>	241,936
<b>Materials, Supplies &amp; Services</b>	233,580	244,373	199,168	203,000	98%	<b>210,000</b>	7,000
<b>Contracted Services</b>	15,771	40,485	28,412	16,500	172%	<b>41,500</b>	25,000
<b>Debt, Lease &amp; Financial</b>	7,759	9,396	3,848	15,000	26%	<b>10,000</b>	(5,000)
<b>Interfunctional Adjustments</b>	(515,727)	(599,358)	(358,658)	(450,498)	80%	<b>(755,434)</b>	(304,936)
<b>Transfers to Reserves</b>	10,000	10,000					
<b>Grand Total</b>	0	0	0	0		0	0

# Accomplishment and Priorities

2024 Accomplishments	2025 Priorities
Interim update to Long Term Financial Plan	Improve customer experience by leveraging digital transformation
Ratified several Union agreements	New Long Term Financial Plan 2025 to 2035
Updated Communications Strategy 2024 to 2027	Lead Continuous Improvement and Make It Better across corporation
Migration to Cloud Sharepoint	Finance Modernization
Bobcaygeon, Fenelon and Lindsay Water Replacement Project	Remote Water Read program
Adoption of 2024 to 2027 Strategic Plan	Enhance communications and Public engagement

# Preliminary Department 2024 to 2025 Budget Variance

<b>Account</b>	<b>Draft Budget 2025</b>	<b>Budget 2024</b>	<b>Budget Variance (Favourable) / Unfavourable</b>	<b>Budget Variance</b>
<b>Revenue</b>				
<b>User Fees, Licenses and Fines</b>	<b>(710,200)</b>	<b>(696,200)</b>	<b>(14,000)</b>	<b>2%</b>
<b>Expenses</b>				
<b>Salaries, Wages and Benefits</b>	<b>10,733,523</b>	<b>9,516,808</b>	<b>1,216,715</b>	<b>13%</b>
<b>Materials, Training, Services</b>	<b>1,118,850</b>	<b>1,112,775</b>	<b>6,075</b>	<b>1%</b>
<b>Contracted Services</b>	<b>4,703,489</b>	<b>3,911,288</b>	<b>792,201</b>	<b>20%</b>
<b>Debt, Lease and Financial</b>	<b>22,500</b>	<b>25,000</b>	<b>(2,500)</b>	<b>-10%</b>
<b>Interfunctional Adjustments</b>	<b>(2,366,864)</b>	<b>(2,796,047)</b>	<b>429,183</b>	<b>-15%</b>
<b>Transfers to Reserves</b>		<b>(103,852)</b>	<b>103,852</b>	<b>-100%</b>
<b>Grand Total</b>	<b>13,501,298</b>	<b>10,969,772</b>	<b>2,531,526</b>	

## 2025 Budget Pressures

- Investment in staffing
- Investing in staff recognition, staff training
- Increased in seasonal messaging
- Increased IT contracted services
- PS Transfer from Reserve no longer in 2025



# Questions