

2023 FINANCIAL PLAN





Dauphin

- The *Municipal Act* requires municipalities in the Province of Manitoba to hold a public hearing prior to adopting their Financial Plan.
- The purpose of this hearing is for Council to share the City of Dauphin's 2023 Financial Plan (General Fund and Utility Fund).



2023 Budget Summary

- Tax increase of 6.3%
 - Since 2012, taxes decreased 5% in each year of 2012, 2013, 2014
 - Taxes increased by 0.5 mills in 2019 to provide for a 15th RCMP officer
 - Otherwise since 2011 taxation collection has remained the same
- Continued level of spending on municipal infrastructure like roads, sidewalks, and water distribution
- Drainage project to facilitate the Main Street S twinning/service road project
- Recreation: AT Routes, vehicle/equipment upgrades, Toddler Playground at Meadowlark Park, Vermillion Park Walking Trail Lighting
- Fire: pumper truck



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Budget Components

- General Fund
 - Revenue
 - Expenditures
- Utility Fund
 - Revenue
 - Expenditures



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General Fund: Revenue Streams

1. Provincial School Tax (Education Support Levy)
2. Local School Tax (Mountain View School Division)
3. Municipal Tax (City of Dauphin)
4. Other Revenue (grants, user fees, fines, etc.)



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General Fund: 1. Provincial School Tax

- Provincial Education Support Levy (ESL)
 - Residential property mill rate remains at 0.000 mills
 - Commercial property mill rate is set slightly lower than 2022 at 8.140 mills and raises \$965,737



General Fund: 2. Local School Tax

- Mountain View School Division #33
 - Mill Rate set at 12.870 mills in 2023
 - 14.540 mills in 2022
 - 14.620 mills in 2021
 - 14.730 mills in 2020
 - 15.630 mills in 2019
 - \$4,464,354 raised in 2022
 - \$4,762,287 raised in 2022
 - \$4,761,631 raised in 2021
 - \$4,771,259 raised in 2020
 - \$4,665,664 raised in 2019



General Fund: 3. Municipal Tax

- City of Dauphin municipal mill rate:
 - 18.937 in 2023
 - 18.332 in 2022
 - 18.039 in 2021
 - 18.908 in 2020
 - 20.334 in 2019
- Mill rate will raise:
 - \$6,827,186 in 2023
 - \$6,382,457 in 2022
 - \$6,174,485 in 2021
 - \$6,449,919 in 2020
 - \$6,402,845 in 2019
 - \$6,172,822 in 2018



General Fund: 4. Other Revenue

- Total: \$6,449,133
- Highlights:
 - Taxes Added – estimated at \$135,000
 - Business Licenses – \$94,000
 - Provincial Municipal Operating Grant – \$1,008,056
 - Provincial Public Safety Grant – \$939,7910
 - Federal grants – \$497,406
 - Provincial grants – \$494,083
 - Grants in Lieu – \$834,070
 - Accommodation Tax – \$350,000



General Fund: Mill Rate History (Residential)

Year	Provincial ESL	MVSD	Municipal	Total
2013	0.000	19.090	25.582	44.672
2014	0.000	16.550	21.270	37.820
2015	0.000	17.808	21.270	39.078
2016	0.000	15.000	19.604	34.604
2017	0.000	15.650	19.604	35.254
2018	0.000	15.340	19.834	35.174
2019	0.000	15.630	20.334	35.964
2020	0.000	14.730	18.908	33.638
2021	0.000	14.620	18.039	32.659
2022	0.000	14.540	18.332	32.872
2023	0.000	12.870	18.937	31.807



General Fund: Mill Rate History (Commercial)

Year	Provincial ESL	MVSD	Municipal	Total
2013	11.830	19.090	25.582	56.502
2014	11.390	16.550	21.270	49.210
2015	11.610	17.808	21.270	50.688
2016	10.500	15.000	19.604	45.104
2017	10.500	15.650	19.604	45.754
2018	9.770	15.340	19.834	44.944
2019	9.770	15.630	20.334	45.734
2020	8.828	14.730	18.908	42.466
2021	8.809	14.620	18.039	41.468
2022	8.713	14.540	18.332	41.585
2023	8.140	12.870	18.937	39.947



General Fund: 2023 Mill Rate Effects (Residential)

	2022	2023	Net Change
Assessed Value	\$100,000.00	\$100,000.00	-
Municipal	\$824.94	\$852.17	\$27.23
ESL	-	-	-
MVSD	\$654.30	\$579.15	-\$75.15
Total Taxes	\$1,479.24	\$1,431.32	- \$47.92



General Fund: 2023 Mill Rate Effects (Commercial)

	2022	2023	Net Change
Business Value	\$100,000.00	\$100,000.00	-
Municipal	\$1,192.58	\$1,230.91	\$38.33
ESL	\$566.74	\$529.10	-\$37.64
MVSD	\$945.10	\$836.55	-\$108.55
Total Taxes	\$2,704.42	\$2,596.56	-\$107.86



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General Fund: Expenditures

- **General Government Services – \$1,433,112**
 - Increase of 4.19% overall
 - Regular Staff wage increases and in-person conferences/training
 - Community Grants and Appropriations of \$58,000
 - Dauphin Regional Airport Authority subsidy of \$98,000



General Fund: Expenditures

- **Protective Services – \$3,754,132**
 - Increase of 6.00% overall
 - RCMP – 6% increase (2022 was 18% increase due to unionization costs like back pay to 2017 and wage increase going forward)
 - Fire
 - Emergency Measures
 - Building Inspector
 - Animal Control
 - Insect Control – mosquito larviciding
 - Bylaw Enforcement



General Fund: Expenditures

- **Transportation Services (Public Works) – \$1,945,576**
 - Increase of 7.58%
 - Includes all the operating costs for public works, like maintenance of curb and gutter, lanes, roads; general pavement repairs; cracksealing; general sidewalk repairs; drainage/ditch/culvert maintenance; mowing; street cleaning; snow and ice removal; bridge maintenance; street lighting; signage
 - Shop functional and safety upgrades



General Fund: Expenditures

- **Environmental Health – \$1,030,239**
 - Increase of 1.64%
 - Includes garbage collection, yard waste collection, recycling collection, and maintenance of the Waste Disposal Grounds
 - Purchasing more garbage and yard waste carts



General Fund: Expenditures

- **Public Health & Welfare Services – \$33,749**
 - No change (for many years)
 - Consists entirely of one-tier social assistance payment to Province of Manitoba
- **Environmental Development Services – \$293,981**
 - Decrease of 24.35%
 - Development Plan Review near completion
 - Dutch Elm Disease tree removal – Rapid Removal Program again
 - Communities in Bloom – Tree Give Away Program to Residents
 - Weed Control
 - City Events (parades/Remembrance Day/after hours requirements)



General Fund: Expenditures

- **Economic Development Services – \$525,733**
 - Increase of 30.39% (fluctuates depending on development)
 - Ec Dev Incentive programs: residential, commercial, tipping fees, spec homes, Dauphin Business Park
 - Examples: Utility Box Wraps, Housing Engagement Session, Dauphin 125, Immigration Program
 - Tourism: Adventure Guide, Place Branding Program
 - Examples: Merchandise/Displays, Website, Photography/Videography
 - Tourism Accommodation Tax Project – Adventure Fund
 - Vet Board Appropriation



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General Fund: Expenditures

- **Recreation & Cultural Services: \$2,164,866**
 - Increase of 7.93% overall
 - Includes appropriations for facilities like the Watson Arts Centre, Fort Dauphin Museum, Dauphin Rail Museum, and the Library.
 - Includes support for the Community Band and Community Jazz Band.
 - Mostly consists of the appropriation to Dauphin Recreation Services (over 86%)



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General Fund: Capital Expenditures

- **Fiscal Services (Capital & Reserve Transfers): \$13,994,146**
 - About \$650,000 more in Capital Spending and Reserve Transfers than 2022, PLUS...
 - City's portion of the Main Street S Twinning Project (drainage) is included (\$8.15M borrowing)



General Fund: Capital Expenditures

- **Infrastructure – Roads**
 - Reconstruction:
 - Aster Bay \$168,000
 - 4th Ave NE (1st to 2nd) \$215,500
 - 10th Ave SE (Main to 1st) \$158,000
 - Mill & Overlay:
 - 2nd St NE (4th to Mountain) \$101,830
 - Back lane Construction \$ 23,000



General Fund: Capital Expenditures

- **Infrastructure – Sidewalks/Pedestrian**
 - Pedestrian Crossing w/Flashers (Buchanan near Johnson) \$ 15,000
- **Infrastructure – Bridge**
 - Buckwold Bridge Design \$ 119,036
 - Buckwold Bridge Reconstruction \$ 850,000
- **Environmental**
 - South End Storm Drainage Design \$ 46,415
 - South End Storm Drainage Work \$ 8,150,000
- **Information Technology**
 - Server \$ 12,000



General Fund: Capital Expenditures

- **Equipment Replacement**
 - Garbage Truck \$ 405,521
 - ¾ Ton Pick-Up \$ 60,000
 - Compactor Refurbishment \$153,399
 - Loader \$279,000
- **Fire Department**
 - Hydraulic Rescue Equipment \$ 6,000
 - Pumper Truck \$750,000
- **City Buildings**
 - City Hall Exterior Lighting \$ 35,000
 - City Shop Lunchroom \$ 50,000



General Fund: Capital Expenditures

- **Culture & Arts**
 - WAC Brick Repointing \$ 88,000
 - WAC Window Upgrade \$111,782

- **Recreation**
 - Active Transportation \$225,000
 - Pick Up, Mower \$ 55,000
 - Meadowlark Park – toddler playground \$ 20,000
 - Vermillion Park – walkway lighting \$ 23,000
 - Pool Boiler \$ 63,728
 - Compressor \$ 39,830



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Utility Fund: Revenue

- Water Revenue: \$2,307,100
- Wastewater Revenue: \$509,000
- Public Utilities Board (Board Order #103/21)



Utility Fund: Operating Expenditures

- **Operating Expenditures – Water - \$1,984,173**
 - Decrease of 1.92%
- **Operating Expenditures – Wastewater - \$415,145**
 - Increase of 4.13%
- **Highlights**
 - Increase in Staff Training
 - Work on pumps, aqueduct, booster station, Brown Reservoir
 - Lead Service Connection Replacement Incentive Program



Utility Fund: Capital Expenditures

- Watermain Relining
 - Dunfield (Dorothy to Elmay) \$ 100,000
 - Main S (9th Ave to 4th Ave) \$ 305,000
- Watermain Renewal
 - 10th Ave SW (1st St to 2nd St) \$127,700
 - 7th Ave SW (Main to 1st St) \$104,300
- Wastewater Main Relining
 - 10th Ave SE (Main to 1st St) \$ 45,000
 - 4th Ave NE (1st St to 2nd St) \$ 45,000



Utility Fund: Capital Expenditures

- Other

- | | |
|---|------------|
| • MWSB Lift Stations Project Wrap Up | \$ 30,000 |
| • MWSB UV Disinfection Project | \$ 147,452 |
| • Lagoon Dredging and Valve Replacement | \$ 225,000 |
| • Lagoon Design and Preconstruction | \$ 300,000 |



Debenture Debt Analysis

	General Fund	Utility Fund	Total
December 31, 2009	\$3,231,334	\$825,397	\$4,056,731
December 31, 2010	\$2,672,184	\$698,190	\$3,370,374
December 31, 2011	\$2,176,023	\$578,228	\$2,754,251
December 31, 2012	\$1,918,499	\$884,270	\$2,802,769
December 31, 2013	\$1,607,523	\$732,045	\$2,339,568
December 31, 2014	\$311,151	\$569,332	\$880,483
December 31, 2015	\$179,199	\$1,105,957	\$1,285,156
December 31, 2016	\$38,155	\$999,457	\$1,037,612
December 31, 2017	\$36,353	\$959,493	\$995,846
December 31, 2018	\$34,466	\$917,770	\$952,236
December 31, 2019	\$32,489	\$874,210	\$906,236
December 31, 2020	\$30,418	\$828,734	\$859,152
December 31, 2021	\$28,249	\$781,255	\$809,504
December 31, 2022	\$25,977	\$731,686	\$757,663



Reserve Funds (Savings)

	<u>Closing 2011</u>	<u>Projected Closing 2023</u>
• General Fund		
• General Reserve	\$1,634,325	\$3,961,339
• Specific Purpose Res	<u>\$2,774,616</u>	<u>\$4,032,701</u>
• Total	\$4,408,941	\$7,994,040
• Utility Fund		
• Water & WW Reserve	\$ 430,640	\$ 321,722
Total Reserve Balance	\$4,839,581	\$8,315,762
• Contributions	\$ 955,502	\$2,089,138
• Expenditures	\$1,119,709	\$4,770,291



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Thank you!