



# Multi-Year Budget

City of Guelph

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# Introductions



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Councillor – City of London

# Session Outline

Background on Municipal Budgets & MYB



Guelph's MYB Framework



Discuss



Questions

**First, a word from Waterloo Mayor  
Dave Jaworsky**

**Now some background...**

# How does Guelph's budget process work now?



Guelph is proposing to switch to a multi-year budgeting framework **starting with the 2022 budget.**

# The Trend in Medium-to-Large Municipalities





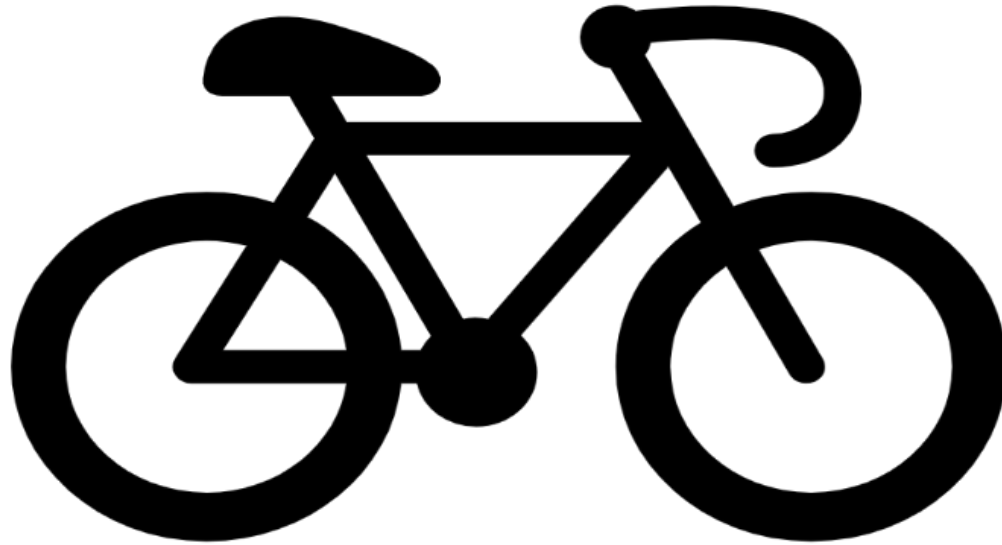
# Big Misconception



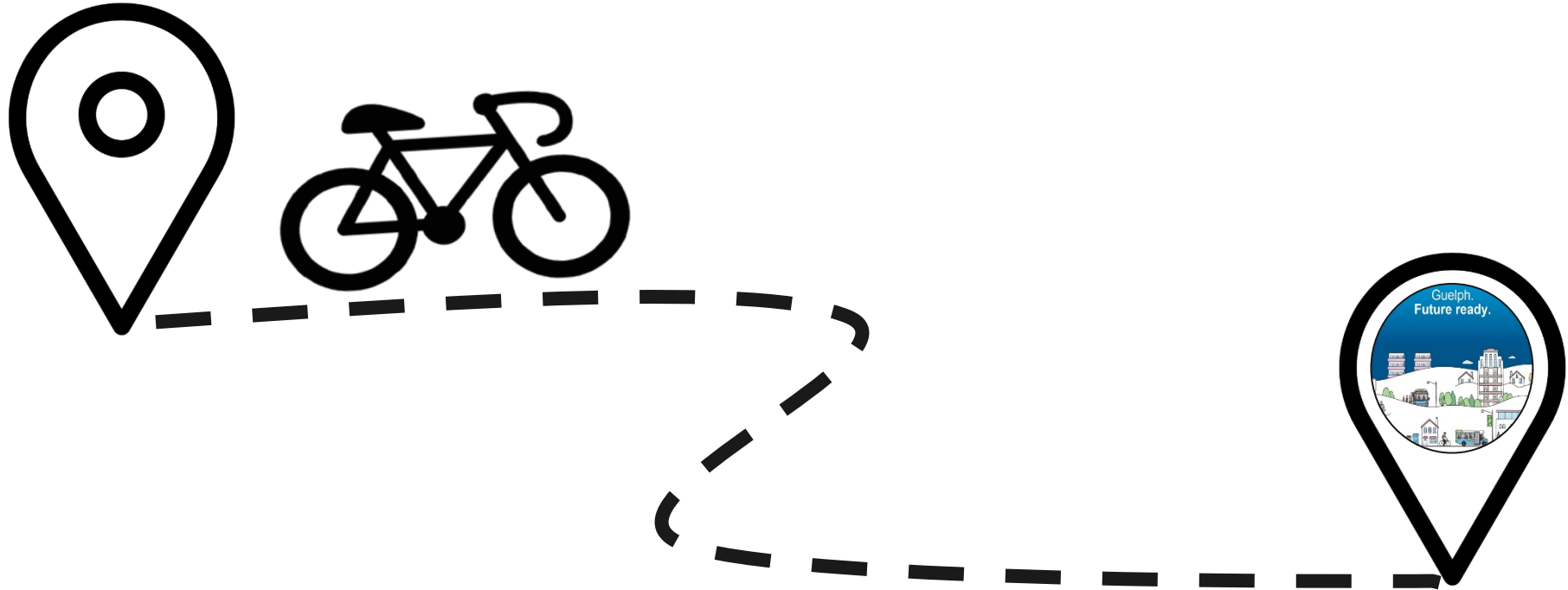
# Not a Set-it-and-forget-it Exercise



# More like a reliable vehicle...



# Which can help get to your strategic goals



This requires a **significant shift in how Guelph thinks about the budget and the budget process.**

# What is changing?

## Old System

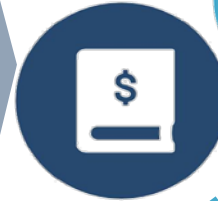


Current  
year



Next Year  
Forecast

## New System



Year 1



Year 2



Year 3



Year 4

# Interim Step – 2022 & 2023, Plus Forecasts



# Requires a long-term perspective





# Key inputs to the Multi-Year Budget

Align process with the Strategic Plan and the approved Action Plans

Focus on desired program and service delivery levels

Assets' life expectancy and new assets

Budget drivers & external factors

Pre-budget consultations

*Inputs to MYBs need to be weighted depending on the circumstances*



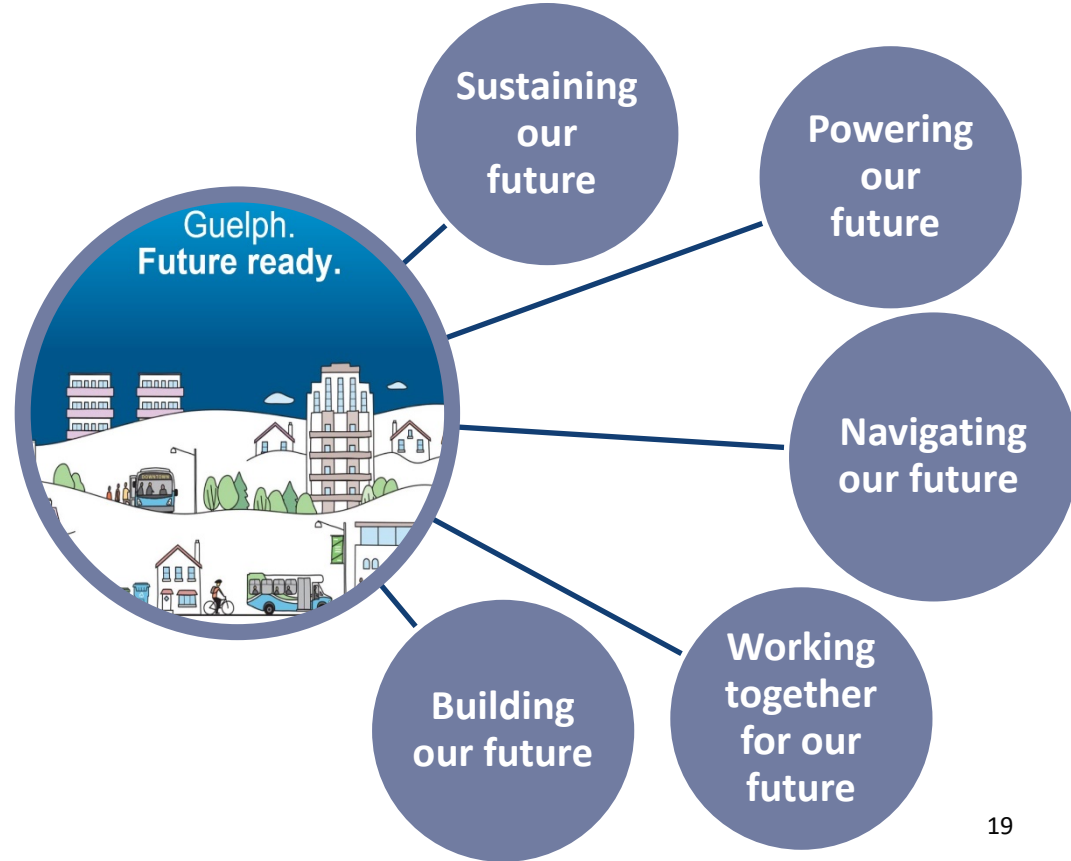
# Guelph's Multi-Year Budget Framework

*Guelph's MYB process links four critical strategic and operational plans and processes into a structured long-term framework.*

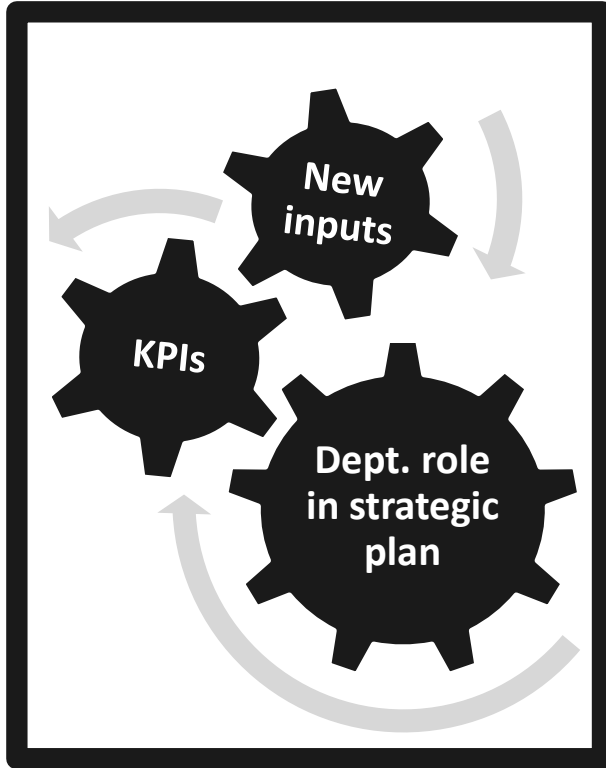


# Incorporating Guelph's Strategic Plan

Guelph's  
Strategic plan  
will drive  
department  
work plans and  
budgets



# Action Plans Incorporated



**Action Plans' metrics guide departments to meet strategic objectives and expected levels of service.**

# Annual Reporting

The Annual Reporting Process will take on some of the functions that the annual budget cycle used to do



# Budget Preparation

**Budget preparation becomes a process of how to reach strategic priorities, rather than focus solely on levy for the following year**



# Adjustments

**New or  
changed  
legislation  
or  
regulation**

**Changes to  
Council  
direction  
in Strategic  
Plan**

**Economic  
or political  
conditions**



# Annual Confirmation



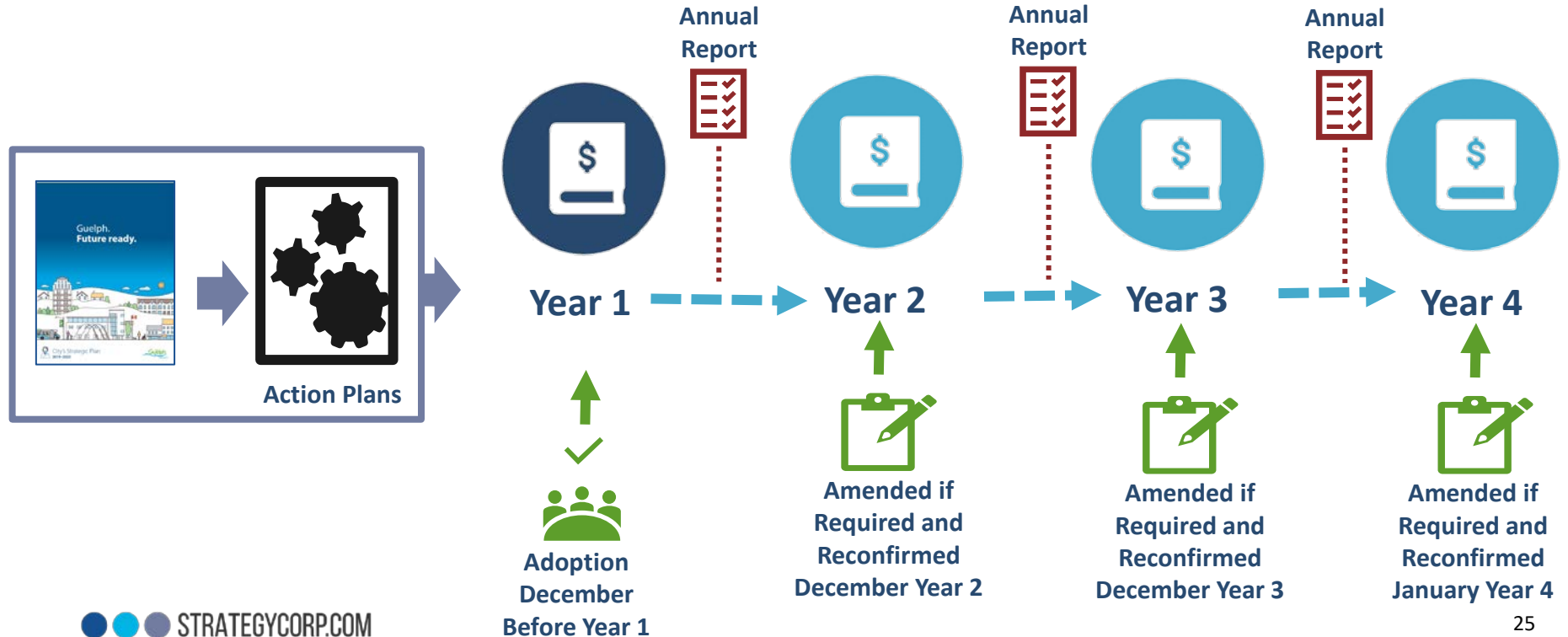
**Flexibility**

**Municipal Act**

**Predictability**



# An integrated, long-term approach



**Getting to know the proposed policy...**

# Flexibility is built in... the Operating Budget

## 1. Administrative

Net zero changes

At departmental level

No report to Council

## 2. Reportable

0.05% – 0.49% of  
Property Tax Levy

Managed within  
approved budget

Efficiencies

May include using  
reserves, not rates or  
levy changes

Reported to Council

## 3. Material

Crosses threshold of  
0.50% of Property Tax  
Levy

May impact total levy or  
non-tax rates

Council approval  
required

# Flexibility is built in... the Capital Budget

## 1. Administrative

Total amount <\$100,000

Net zero impact

Reallocated within the MYB period similar project and similar funding

No report to Council

## 2. Reportable

\$100,001 - \$499,999

Net zero impact

May include using reserves, not non-tax rates or levy changes

Reported to Council

## 3. Material

\$500,000 or greater

Managed via reserves / prioritization

May open Budget

Council approval required

# Material Changes

Defined through the MYB policy as an item, or sum of items, that would have an impact of:

**0.5%**

Of levy impact

**\$500,000**

To capital budget



# Panel Discussion and Questions



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