



2023 Budget Presentation

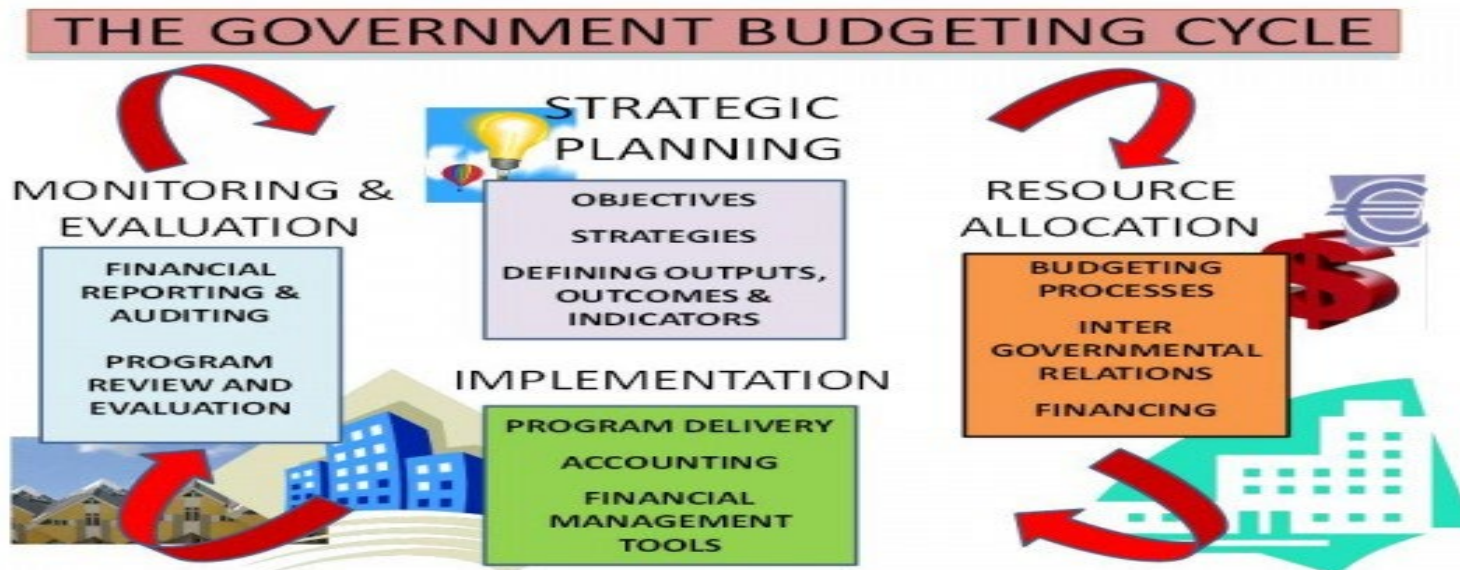
Submitted by Kendra Reinhart, Treasurer

March 14, 2023



Budget Summary

- ▶ Reflects Municipality of South Bruce Mission Statement
 - ▶ To provide appropriate and efficient services and programs to residents and ratepayers of South Bruce that will enhance the quality of life, provide a safe and desirable environment to work and raise families.
 - ▶ Supports the South Bruce Strategic Plan goals and objectives providing fiscal responsibility while facing challenges of a small rural municipality and reduced support under the Ontario Municipal Partnership Fund.
- ▶ Maintains existing levels of service, recognizes assessment growth, includes inflationary allowance, reflects changes to Municipal User Fees and Charges, addresses approved wage grid adjustments, increases Capital Reserve contributions to support efforts to increase long-term sustainability of infrastructure.



Property Assessments



- ▶ Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying properties in Ontario in accordance with the Assessment Act and associated regulations.
- ▶ MPAC Assessors are trained in the field of valuation and apply industry appraisal standards and best practices, comparing sales of similar properties.
- ▶ Accurate assessments are vital to fair and equitable property taxes.
- ▶ Reassessment was to be completed in 2020 but has been deferred because of the Pandemic. Market values continue to be assessed on 2016 values.
- ▶ 2023 Total South Bruce Taxable Assessment is \$1.254 billion - up \$16.6M or 1.3%

Average Total Tax \$ increase per \$100,000 of Assessment

- ▶ Average Residential Taxes
 - ▶ - up 6.69%
 - ▶ - \$93.76 per \$100,000 assessment



- ▶ Average Farmland Taxes
 - ▶ - up 6.69%
 - ▶ - \$23.44 per \$100,000 assessment



Tax Rate Increases

- ▶ Municipal Tax Rate - .00870520 - up .00059795 - 7.38%
- ▶ County Tax Rate - .00472736 - up .00033963 - 7.74%
- ▶ Education Tax Rate - .00153000 - no change
- ▶ Total Tax Rate - .01496256 - up .00093758 - 6.69%

Average Residential Household with an Assessment of \$283,022 - up \$265.35 or 6.69%

Budget Summary-

▶ OPERATING BUDGET

- ▶ The 2023 Budget Operating Revenues are \$8,940,879, Expenses \$12,888,740 and Transfers to Reserves are \$2,364,079 resulting in the following:

▶ TAXATION

- ▶ Total Tax Rate including County and Education - .01496256 - up 6.7%
- ▶ Municipal Tax Rate - .00870520 - up 7.38%
- ▶ Municipal Tax Levy - \$6,311,941 - up \$624,703 - up 11.0%

▶ GARBAGE COLLECTION

- ▶ Fees have increased by \$9.00 per year to \$80.00 annually

▶ STREETLIGHTING

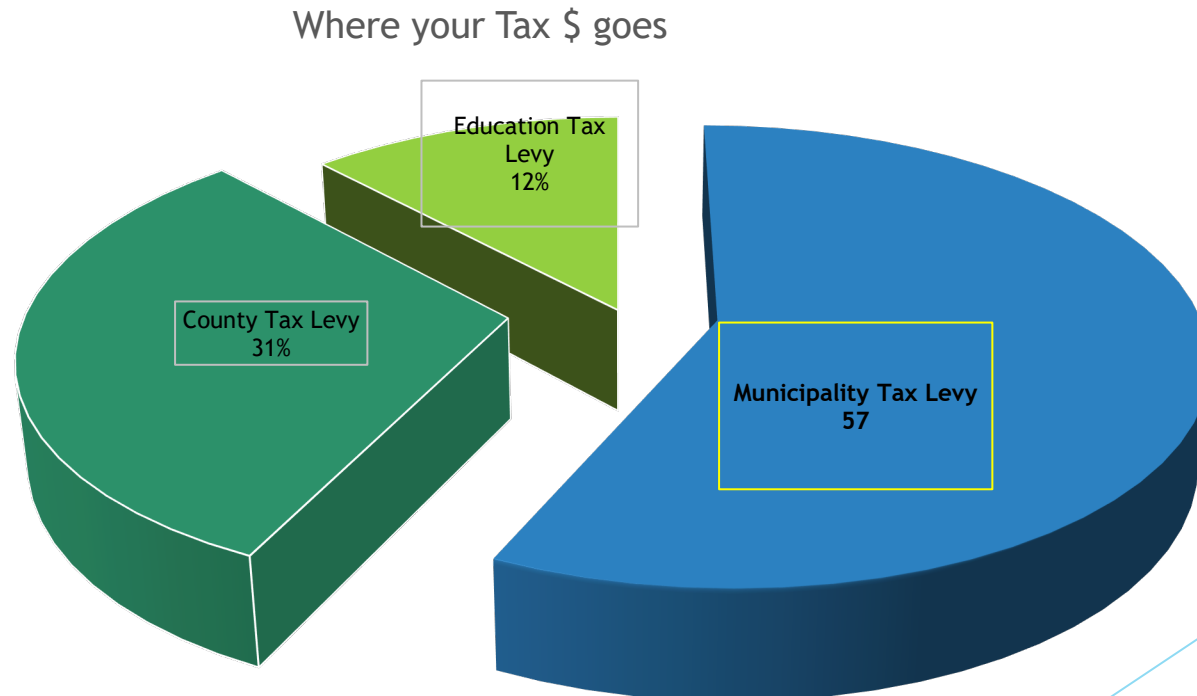
- ▶ Fees have remained the same at \$50.00 per household/unit per year

▶ WATER AND SEWER FEES

- ▶ Water Base Fees - Mildmay \$549 per year; Teeswater \$591 per year
- ▶ Sanitary Sewer Base Fees - Mildmay \$716 per year; Teeswater Formosa \$473 per year
- ▶ Note Teeswater Capital rate exemption to expire in 2024

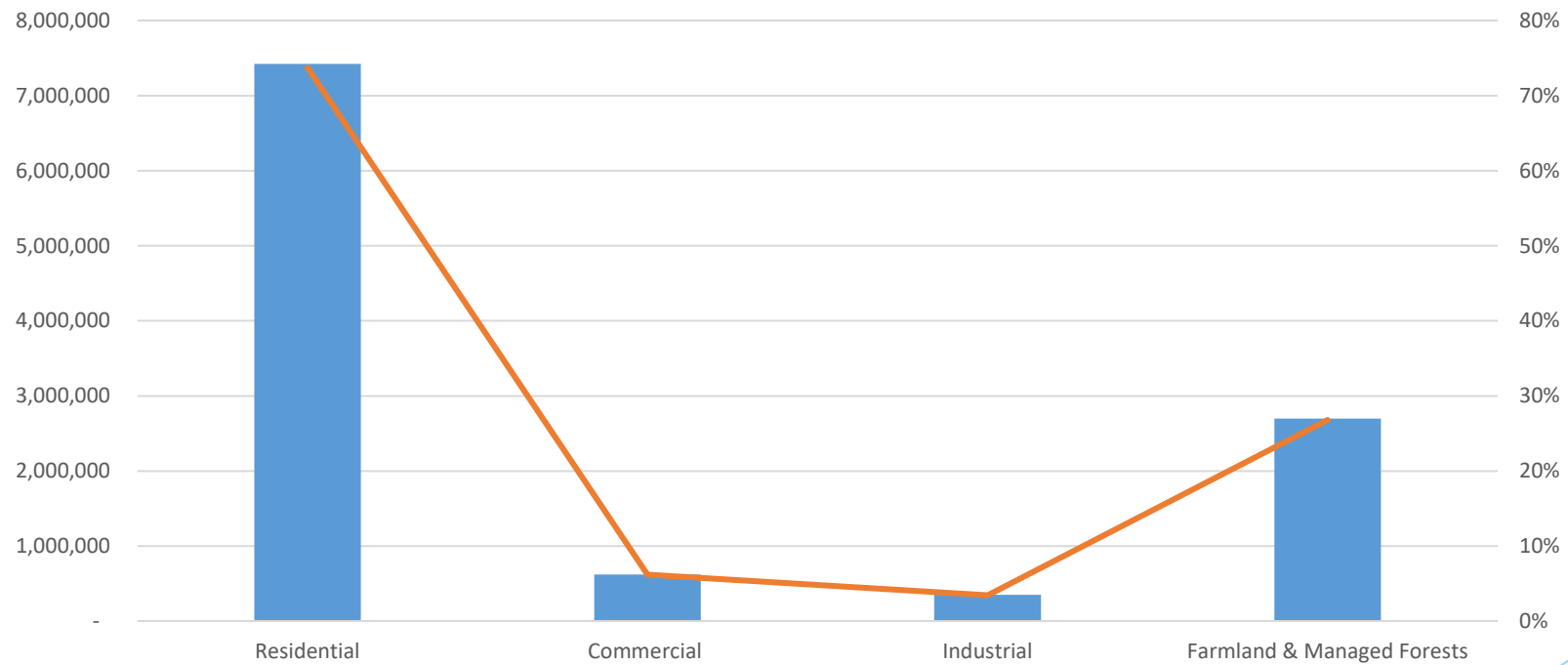
2023 Tax Levies

- ▶ Municipal Tax Levy - \$6,311,941 - up \$624,704 - 11.0%
- ▶ County of Bruce Tax Levy for South Bruce - \$3,427,701 - up \$335,537 - 10.8%
- ▶ Education Levies - \$1,355,330 - up \$22,590 - 1.7%
- ▶ Total Tax Levies - \$11,094,972 - up \$956,648 - 9.43%



2023 Total Taxation per Class

2022 Total Taxation per Class



Major Impacts to 2023 Municipal Tax Levy

- ▶ The Major impacts resulting in the Municipal Tax Levy Increase are:
 - ▶ \$114,826 - 2% - additional reserve contributions for capital purposes funded by taxation, to further long-term sustainability and reduce infrastructure gap
 - ▶ \$25,451 - additional insurance costs up 11%
 - ▶ \$9,050 - additional cost for Doctor Recruitment funded through taxation
 - ▶ 475,377- 8.3% - to address CPI, wages and other changes to departmental Operating Budgets

Operating Budget Summary - Activity

BUDGET SUMMARY	REVENUE	EXPENDITURES	RESERVE TRANSFERS	NET BUDGET	NET BUDGET	B-B \$ CHANGE	B-B % CHANGE
-	-	-					
Taxation & OMPF Funding	\$868,965	\$0	\$0	(\$868,965)	(\$837,445)	(\$31,520)	3.8%
General Gov't & Administration	\$341,150	\$729,580	\$62,750	\$451,180	\$428,170	\$23,010	5.4%
NWMO Exploration Project	\$2,660,206	\$2,660,206	\$0	\$0	\$0	\$0	0.0%
Fire, Em Mgmt, Health&Safety	\$48,400	\$680,405	\$118,940	\$750,945	\$706,277	\$44,668	6.3%
Other Protection Services	\$181,600	\$1,164,978	(\$3,500)	\$979,878	\$978,884	\$994	0.0%
Transportation Services	\$1,279,000	\$3,746,249	\$1,721,340	\$4,188,589	\$3,668,611	\$519,978	14.2%
Water & Sanitary Sewer Services	\$2,325,183	\$1,971,759	\$353,424	\$0	\$0	\$0	0.0%
Garbage, Recycling, Landfill	\$471,080	\$470,400	\$680	\$0	\$0	\$0	0.0%
Health & Cemeteries	\$89,400	\$120,700	(\$8,450)	\$22,850	\$14,250	\$8,600	60.4%
Recreation & Culture	\$655,495	\$1,257,314	\$116,795	\$718,614	\$655,452	\$63,162	9.6%
Planning & Development	\$20,400	\$87,150	\$2,100	\$68,850	\$73,038	(\$4,188)	0.0%
Operating Fund	\$8,940,879	\$12,888,740	\$2,364,079	\$6,311,941	\$5,687,237	\$624,704	11.0%

Capital Budget Summary

EXPENSES		REVENUE SOURCES						
CAPITAL BUDGET	TOTAL EXPENSES BUDGET	RESERVE TRANSFERS	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	NEW DEBT	TOTAL REVENUE
GENERAL GOVERNMENT	144,452	115,952	28,500	-	-	-	-	144,452
PLAN & DEVELOPMENT	73,800	-	-	73,800	-	-	-	73,800
CEMETERY	108,000	-	-	108,000	-	-	-	108,000
PROTECTION SERVICES	319,600	211,100	-	108,500	-	-	-	319,600
TRANSPORTATION	6,119,000	3,809,072	1,303,928	969,500	10,000	26,500	-	6,119,000
ENVIRONMENT	10,996,800	1,237,975	1,600,525	7,659,380	-	-	498,920	10,996,800
RECREATION & FACILITIES	1,142,000	464,489	366,177	311,334	-	-	-	1,142,000
TOTAL CAPITAL	18,903,652	5,838,588	3,299,130	9,230,514	10,000	26,500	498,920	18,903,652

Capital Expense Budget - 1

▶ **General Government - \$144,452**

- ▶ Replace Computers and a printer, Purchase HR Download System, Municipal Innovation Council contribution \$17,952; Asset Management Update & Building Condition Assessment; New Budgeting Software.

▶ **Cemetery - \$108,000**

- ▶ The Culross and Teeswater Cemetery Board are planning to supply and install a columbarium and construct a new road at the cemetery.

▶ **Planning & Development - \$73,800**

- ▶ BM Ross and Associates have been hired to complete a Master Servicing plan for South Bruce

▶ **Fire & Protection - \$319,600**

- ▶ Purchase Tablets and Laptops, Conduct a Smoke Alarm Safety Education Program, On-Line Training Software
- ▶ **Mildmay Fire Station** - Replace PPE, Station Maintenance, LED Lighting upgrades, Battery Powered Tools, Fire Ground Helmets, Forestry Fire Fighting tools, SCBA Decontamination Racking, Portable High Volume Pump
- ▶ **Teeswater Fire Station** - Ground Command Board, Bunker Gear Racking System, replace PPE, Station Maintenance, LED Lighting upgrades, Battery Powered Tools, Fire Ground Helmets, Forestry Fire Fighting tools, Intake valve for Pumper #173, Port a tank for Tanker #175, Jaws of Life Mounting system, Station safety boots
- ▶ **Emergency Management** - Generator and wiring for an Evacuation Centre in Mildmay

Capital Expense Budget - continued - 2

▶ **Transportation - \$6,119,000**

- ▶ Equipment - Purchase a new Snow Pusher blade, a trackless unit to replace the Kubota Sidewalk Tractor, Hot Pressure Washer, Root Rake and a sander box for pick-up truck;
- ▶ Bridges & Culverts - Complete the dam removal, bypass, and culvert at Adam Street in Mildmay; Complete Structure #0002 Falconer Bridge replacement, Temporary Repair on Structure #0003 Lorenz Bridge, replace rip rap on Structure #15, Engineering for Structures #1019 and #0015
- ▶ Reconstruction - road and storm sewers project at Adam Street in Mildmay, Engineering for construction work on Beverley, Absalom and Louis Street, Reconstruction project at Deemerton SR 20N
- ▶ Rural road resurfacing - Tar & Chip resurfacing on approximately 22 km of roads.
- ▶ Drainage & Storm water Management - Roads share of two municipal drain projects, Stormwater engineering on Beverley, Absalom and Louis Streets, Adam Street Stormwater pond and storm sewers.

Capital Expense Budget - continued -3

▶ Environment - \$10,996,800

- ▶ **Mildmay Sanitary Sewer system** - effluent pump, clarifier drive gear box, scada system update, building over the UV system, 2 Lift station grinder pumps, overhaul Elora Street Lift station pump #1, Engineering for Absalom and Beverley Street sanitary sewers, Adam Street sanitary sewers installation
- ▶ **Teeswater Formosa Sanitary Sewer system** - rebuild raw sewage pump, Formosa odor investigation/solution, Three Eone/Barnes pumps, Concrete repairs for Manhole structures, Grinder pump stations, etc for new connections, Eone pump panel, Complete financial analysis for expansion & new well, ventilation for sample station, Treatment Plant expansion
- ▶ **Mildmay Water system** - replace water main on Adam Street, engineering for watermain replacement on Absalom and Beverley Streets, replace chlorine analyzer, and hydro service at pumphouse, Scada system updates, replace saddles on Otter Crescent, Gray Court and Melba Court
- ▶ **Teeswater Water system** - Scada system upgrades, New connection installations, Engineering for new water tower and well.

Capital Expense Budget - continued - 4

▶ Recreation, Parks & Facilities - \$1,142,000

- ▶ Libraries - Replace damaged eavestrough at the Mildmay Library
- ▶ Parks - rehabilitate playground surfaces to CPA standards, extend the infield at the Mildmay ball diamond, Landscape, fencing and Accessible walkway for the Mildmay Optimist playground
- ▶ Vehicle & Equipment - Purchase 1/2 ton pick-up truck
- ▶ Pools - Replace 3 solar panels at the Mildmay Pool
- ▶ Mildmay Carrick Recreation Complex -LED retrofit lighting, restore refrigeration plant, complete hall renovation
- ▶ Teeswater Culross Community Centre - arena grandstand LED lighting retrofit, level ice and remove/replace dasher boards
- ▶ Formosa Recreation Centre - hand dryers, motion lights and timers, close openings, door and shelter at Formosa outdoor pad
- ▶ Municipal Office - upgrades include flooring, accessible covering on steps, tile replacement, window blinds
- ▶ Teeswater Health Centre - renovation budget to be determined, transfer temporary funding from Community Well Being Funds to temporary funding from reserves for Janet Street Doctor's office.

1000 General Government/Administration

GENERAL GOVERNMENT & ADMINISTRATION - CAPITAL BUDGET							
CAPITAL EXPENSES		REVENUE					
PARTICULARS	BUDGET	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	DONATIONS	SALES	TOTAL REVENUE
Computers & printer	19,000	19,000	Office Equipment Reserve	-	-	-	-
HR Download System	4,000	4,000	Modernization Reserve	-	-	-	-
Municipal Innovation Council Yr 2 of 3	17,952	17,952	Modernization Reserve	-	-	-	-
AMP Building Condition Ass't/Policy 90%	28,500	-	MAMP Federal Grant Modernization Fund	28,500	-	-	-
Budgeting Software - from 2022 budget	75,000	75,000	Reserve	-	-	-	-
Sale of Land	-	-	General Government Surplus	-	-	-	-
GENGOV'T/ADMIN CAPITAL	144,452	115,952	-	28,500	-	-	144,452
PLANNING & DEVELOPMENT							
Master Servicing Plan	73,800	-	Other NWMO Funding	-	73,800	-	-
PLANNING & DEVELOPMENT CAPITAL	73,800	-	-	-	73,800	-	73,800
CEMETERIES							
Cemetery - roadway & columbarium	108,000	-	ross Teeswater Cemetery Fur	-	108,000	-	-
HEALTH/CEMETERIES CAPITAL	108,000	-	-	-	108,000	-	108,000

2100 Fire/Rescue Capital Budget

CAPITAL EXPENSES		REVENUE SOURCES BUDGET					
PARTICULARS	BUDGET EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
Equip	25,000	25,000	M Fire Reserve	-	-	-	-
Station Maintenance	6,000	6,000	M Fire Reserve	-	-	-	-
Station lighting to LED	6,000	6,000	M Fire Reserve	-	-	-	-
Battery Powered Tools	800	800	M Fire Reserve	-	-	-	-
Fire Ground Helmets	12,500	12,500	M Fire Reserve	-	-	-	-
Forestry Fire Fighting tools	4,000	4,000	M Fire Reserve	-	-	-	-
SCBA Decon Racking	2,500	2,500	M Fire Reserve	-	-	-	-
Portable High Volume Pump	8,000	8,000	M Fire Reserve	-	-	-	-
ST MC FIRE	64,800	64,800	-	-	-	-	64,800
Fire Ground Command Board	4,000	4,000	Modernization Reserve	-	-	-	-
Bunker Gear Racking System	5,000	5,000	T Fire Reserve	-	-	-	-
Equip	25,000	25,000	T Fire Reserve	-	-	-	-
Station Maintenance	9,000	9,000	T Fire Reserve	-	-	-	-
Station lighting to LED	6,000	6,000	T Fire Reserve	-	-	-	-
Battery Powered Tools	1,500	1,500	T Fire Reserve	-	-	-	-
Fire Ground Helmets	12,500	12,500	T Fire Reserve	-	-	-	-
Forestry Fire Fighting tools	4,000	4,000	T Fire Reserve	-	-	-	-
Intake valve for pumper 173	4,000	4,000	T Fire Reserve	-	-	-	-
Port-a-tank Tanker 175	4,000	4,000	T Fire Reserve	-	-	-	-
Jaws of life Mounting system	4,000	4,000	T Fire Reserve	-	-	-	-
Station Safety Boots	6,300	6,300	T Fire Reserve	-	-	-	-
TC FIRE	85,300	85,300	-	-	-	-	85,300
Tablets/Laptop	10,000	10,000	Modernization	-	-	-	-
Smoke Alarm Safety Educ Program	30,000	-	Community Well Being Fund	-	30,000	-	-
On-line Training Software-from 2021	31,000	31,000	Modernization	-	-	-	-
ST SB FIRE	71,000	41,000	-	-	30,000	-	71,000
FIRE CAPITAL	221,100	191,100	-	-	30,000	#VALUE!	#VALUE!

Emergency Management - Capital Budget

CAPITAL EXPENSES		REVENUE SOURCES - BUDGET					
PARTICULARS	BUDGET EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
Evac Centre Generator & Wiring	98,500	20,000	Em Mgt Reserve & Well Being Fund	-	78,500	-	-
EMERGENCY MGMT	98,500	20,000	-	-	78,500	-	98,500
-	-	-	-	-	-	-	-
PROTECTION SERVICES TOTAL	319,600	211,100	-	-	108,500	-	319,600

3000 Transportation Services - Capital - 1

CAPITAL EXPENSES		REVENUE SOURCES						
	BUDGET EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	COUNTY	SALES	TOTAL REVENUE
Replace 2007 Volvo Tandem Plow	-	-	Rds/Equipment Reserve					
New Snow pusher blade 49	12,500	12,500	Rds/Equipment Reserve					
Purchase Trackless Unit to replace sidewalk Kubota Trac	196,000	171,000	Rds/Equipment Reserve				25,000	
Replace Roadside Mower 18-03 (tbd)			Rds/Equipment Reserve					
Replace Hot Pressure Washer TC Shop	10,000	9,500	Rds/Equipment Reserve				500	
Replace Root Rake 19-06	10,000	9,000	Rds/Equipment Reserve				1,000	
New Sander Box for Truck	10,000	10,000	Rds/Equipment Reserve					
VEHICLES & EQUIPMENT	238,500	212,000		-	-	-	26,500	238,500
Cap Exp Building - T Shop Lunchroom Reno/Addition	-	-	Rds/Equipment Reserve					-
PW BUILDING UPGRADES	-	-		-	-	-	-	-
Adam Street Project - Dam Removal, Bypass & Structure	793,200		Near Term Investment		793,200			
Structure #0002 Falconer Bridge Replacement	531,200	158,700	Bridge Reserve/Fed Gas Tax	372,500				
Structure #0003 Lorenz Bridge Temp Repair	30,000	30,000	Bridge Reserve					
Structure 15N - riprap	12,000	12,000	Bridge Reserve					
Structure #1019 - engineer	7,500	7,500	Bridge Reserve					
Structure #0015 - Engineering	61,300	61,300	Bridge Reserve					
BRIDGES & CULVERTS - CAPITAL	1,435,200	269,500		372,500	793,200	-	-	1,435,200
Adam Street - reconstruction project	1,810,600		Near Term Inv't & New Debt		106,800			
			Adam Sidewalk Reserve					
			\$10,000 + Rds/Equip Res & ComWellBeing		69,500			
Adam Street - reconstruction project		1,634,300						
Beverly St - Engineering road	15,000	15,000	Rds/Equipment					
Absalom St Engineering road	8,000	8,000	Rds/Equipment					
Louis St - #4057/#4058 engineering road	5,300	5,300	Rds/Equipment					
Deemerton Reconstruction SR 20N	308,000	303,300	Rds/Equipment					
Deemerton Reconstruction SR 20N		4,700	Deemerton/Carlsruhe Reserve					
ROAD RECONSTRUCTION	2,146,900	1,970,600		-	176,300	-	-	2,146,900

3000 Transportation Services - Capital cont. 2

CAPITAL EXPENSES		REVENUE SOURCES						
	BUDGET EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	COUNTY	SALES	TOTAL REVENUE
LCB Rural Roads Resurfacing	650,000	650,000	Rds & Equipment					
RESURFACING	650,000	650,000		-	-	-	-	650,000
STREETLIGHT	-	-	-					-
Municipal Drain - Filsinger	330,000	330,000	Rds Drainage Reserve					
Municipal Drain - Thompson Collison - deferred		-	Rds Drainage Reserve					
Municipal Drain - Roads share - Metcalfe-Wright	125,000	125,000	Rds Drainage Reserve					
Louis St - #4057/#4058 storm engineering	1,000	1,000	Rds/Equip					
Beverley St - engineering storm	8,000	8,000	Rds/Equip					
Absalom St - engineer & camera work - storm	10,000		County of Bruce			10,000		
Adam Street project Stormwater pond & storm sewers	1,174,400	242,972	Rds EquipReserve/OCIF Funding	931,428				
DRAINAGE & STORMWater Mgmt	1,648,400	706,972		931,428	-	10,000	-	1,648,400
OTHER - CAPITAL	-	-		-	-	-	-	-
TOTAL TRANSPORTATION CAPITAL	6,119,000	3,809,072	-	1,303,928	969,500	10,000	26,500	6,119,000

4000 Environmental - Capital Budget

CAPITAL EXPENSES		REVENUE SOURCES - AMENDED BUDGET					
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Cap Contributions & DONATION	NEW DEBT	TOTAL REVENUE
MWW Treatment Plant - effluent pump	20,000	20,000	M Sewers Reserve				
MWW Treatment Plant- clarifier drive gear box	20,000	20,000	M Sewers Reserve				
MWW Treatment Plant- Scada System update	12,500	12,500	Modernization Reserve				
MWW Treatment Plant - Building over UV system	20,000	20,000	M Sewers Reserve				
M Sanitary Collection - 2 Lift station grinder pumps	8,000	8,000	M Sewers Reserve				
M Sanitary Collection -Overhaul Elora Lift Sta pump #1	15,000	15,000	M Sewers Reserve				
M Sanitary Collection -Absalom St Engineering/camera	5,000	5,000	M Sewers Reserve				
M Sanitary Collection - Beverley St engineering	10,000	10,000	M Sewers Reserve				
M Sanitary Collection - Adam St Project	270,600	270,600	M Sewers Reserve				
MILDMAY SANITARY SEWER SYSTEM	381,100	381,100		-	-		381,100
RebuildRaw Sewage Pump for Teeswater Main SPS	30,000	30,000	T/F Sanitary Reserve				
TFSS - Formosa Odour Investigation/solution	60,000	60,000	T/F Sanitary Reserve				
TFSS - Eone/Barnes pumps (3) for Formosa	13,000	13,000	T/F Sanitary Reserve				
TFSS- Concrete repairs for Manhole Structures	25,000	25,000	T/F Sanitary Reserve				
TFSS - Grinder pump stations/extension for new connecti	40,000	(10,000)	T/F Sanitary Reserve		50,000		
TFSS - Eone pump panel	1,200	1,200	T/F Sanitary Reserve				
TFSS - Financial Analysis M22 - Balance from 2022	7,100	7,100	Modernization Reserve				
TFSS -Gay Lea sample station ventilation	25,000	25,000	T/F Sanitary Reserve				
TFSS Treatment Plant Expansion	9,522,000		Industry/New Debt or Cap Contributions		6,169,380	498,920	
TFSS Treatment Plant Expansion		12,500	SW Development Fund /Modernization Reserve	1,417,200			
TFSS Treatment Plant Expansion			Near Term Invest't \$524,000 and CWB Funding \$900,000		1,424,000		
T/F SANITARY SEWER SYSTEM	9,723,300	163,800		1,417,200	7,643,380	498,920	9,723,300
M Water -water main Adam Street	544,400	544,400	M Water Reserve				
M Water - engineer watermain Absalom	5,000	5,000	M Water Reserve				
M Water - Beverley St engineering	10,000	10,000	M Water Reserve				
M Water - replace chlorine analyzer	7,000	7,000	M Water Reserve				
M Water - replace hydro service	5,000	5,000	M Water Reserve				
M Water - Scada system updates	12,500	12,500	Modernization Reserve				
M Water - replace saddles Otter Cres, Gray Ct, Melba Ct	30,000	30,000	M Water Reserve				
MILDMAY WATER SYSTEM	613,900	613,900	M Water Reserve	-	-		613,900
T Water Scada System Upgrades	12,500	12,500	Modernization Reserve				
T Water New Connections	16,000		T Water Reserve / cap contribution		16,000		
T Water Tower/Well engineering	250,000	66,675	T Water Res + ICIP Green	183,325			
TEESWATER WATER SYSTEM	278,500	79,175	T Water Reserve	183,325	16,000		278,500
TOTAL ENVIRONMENTAL CAPITAL	10,996,800	1,237,975	-	1,600,525	7,659,380	498,920	10,996,800

7000 - Recreation, Parks & Facilities - Capital

CAPITAL EXPENSES		REVENUE SOURCES					
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISE/DONATIONS	SALES	TOTAL REVENUE
M Library - replace damaged eavestrough	4,000	4,000	Library Reserve				
LIBRARIES - CAPITAL	4,000	4,000		-	-	-	4,000
SB Parks - rehab surfaces to CPA standards	10,000		Parkland Levies Reserve Fund		10,000		
SB Parks - rehab surfaces to CPA standards	-		Community Well Being				
M Ball Diamond - extend infield for Hardball	3,000		Parkland Levies Reserve Fund		3,000		
M Optimist Park - Landscape & Accessibility proje	13,000		Mildmay Optimist Club		6,500		
M Optimist Park - Landscape,Fence & Accessibility	-		Community Well Being		6,500		
PARKS - CAPITAL	26,000	-		-	26,000	-	26,000
SB Parks & Recreation -1/2 ton truck	49,000	49,000	Modernization Reserve				
RECREATION - CAPITAL	49,000	49,000		-	-	-	49,000
M Pool - replace 3 solar panels	3,500		Community Well Being		3,500		
T Pool	-						
POOLS CAPITAL	3,500	-		-	3,500	-	3,500
MCRC Lighting retrofit	4,500		Community Well Being		4,500		
MCRC Refrigeration Plant Restoration	95,000	48,723	MCRC Reserve/ICIP Funding	46,277			
MCRC Hall Renovation	605,000		Near Term Investment Funding		495,000		
MCRC Hall Renovation	-		Enable Access Grant/Mildmay Home comin	100,000	10,000		
MCRC CAPITAL	704,500	48,723		146,277	509,500		704,500
TCCC Arena Grandstand Lighting Retrofit LED	4,500		Community Well Being		4,500		
TCCC Level ice, remove/replace dasher boards	300,000		Community Well Being		23,357		
TCCC Level ice, remove/replace dasher boards	-	56,743	TCCC Reserve/ICIP Grant 73.33%	219,900			
TCCC - CAPITAL	304,500	56,743		219,900	27,857		304,500
F Hall - Window Replacement upper level	8,000	8,000	Formosa Hall Reserve				
FORMOSA HALL CAPITAL	8,000	8,000					8,000
F Rec Centre - Hand dryings, motion lights, timers	8,500		Community Well Being Fund		8,500		
F Outdoor Pad - close openings, door , shelter	16,000		Formosa Community Donation		16,000		
FORMOSA REC CENTRE CAPITAL	24,500				24,500		24,500
Municipal Office upgrades - flooring/accessible covering on steps, tile replacement, blinds	18,000	18,000	Office Renovation Reserve				
Municipal Office	18,000	18,000		-	-	-	18,000
New Medical Building - building/land expenses	tbd		T Health Centre Fundraising				
New Medical Building - RED grant application	tbd		Rural Economic Development Fund				
New Medical Building - Near Term Investment	tbd		Near Term Investment Funds				
Janet Street Doctors Building replenish CWB	tbd	280,023	Janet Street Doctor Bldg		(280,023)		
Medical Centre/Health	-	280,023		-	(280,023)	-	-
TOTAL RECREATION/FACILITIES CAPITAL BUDGET	1,142,000	464,489		366,177	311,334	-	1,142,000

Reserves

- ▶ Reserves projected balance at December 31, 2023 is \$5,374,806.
- ▶ Reserves are typically part of an overall strategy for funding operating programs and projects.
- ▶ These funds help offset unexpected expenses or revenue shortfalls.
- ▶ Money in reserves can come from budget surpluses, property tax levies or other sources of revenue.
- ▶ Funds can be set aside for uncontrollable, but often predictable events like floods, weather events and pandemics
- ▶ They can provide onetime or short-term funding for special purposes
- ▶ They give municipalities the flexibility to deal with fluctuating cash flows
- ▶ They allow municipalities to set aside funds for major capital projects to replace existing assets and provide for future projects.
- ▶ Reserves help Municipalities to practice long-term financial sustainability, and better plan and budget for the future.

Reserves Activity

RESERVES/RESERVE FUNDS 2022 BUDGET	Revised Projected Bal Dec31,2022	Yr 2022 EST Surplus Transfers	YR 2023 OPERATING TRANSFERS	YR 2023 CAPITAL TRANSFERS	YR 2023 ADJUST'S PER MOTIONS	PROJECTED Balance Dec 31 2023
WORKING FUNDS	209,966					209,966
ELECTION	-		8,000			8,000
COUNCIL TRAINING/SWAG	21,604					21,604
MODERNIZATION FUND RESERVE	285,403			(248,052)		37,351
GG SURPLUS RESERVE	168,460	38,788				207,248
OFFICE EQUIPMENT/ADMIN	124,817		20,000	(19,000)		125,817
OFFICE RENOVATION RESERVE	33,161		34,750	(18,000)		49,911
WSIB / INSUR DED	120,049					120,049
BRIDGES/CULVERTS	(419,271)		478,000	(269,500)		(210,771)
ROADS & EQUIPMENT	2,112,641	(308,294)	1,100,000	(3,069,872)		(165,525)
Rds/Drainage Carlsruhe/Deemert	31,249			(4,700)		26,549
Adam St Sidewalk Reserve	10,000			(10,000)		-
ROADS - DRAINAGE & Storm	381,762	31,930	130,000	(455,000)		88,692
STREETLIGHTS	95,985	3,550	16,340			115,875
ANIMAL CONTROL	-		6,000			6,000
SAN SEWERS - T/F prepd deb	190,292					190,292
SAN SEWERS - MILD MAY	1,036,132	32,897	122,630	(368,600)		823,059
SAN SEWERS - T/F	75,200	155,519	22,914	(144,200)		109,433
WATER - MILD MAY	1,096,467	(9,116)	108,880	(601,400)		594,831
WATER - TEESWATER	484,086	(12,269)	99,000	(66,675)		504,142
WESTARIO - MILD MAY	443,939		(47,023)			396,916
WESTARIO -MCRC Lobby borrowi	(47,023)		47,023			-
WESTARIO - TEESWATER	163,534					163,534
LANDFILLS	188,509	5,771	680			194,960
MCFD	204,388		57,120	(64,800)		196,708
TCFD	159,271	(18,106)	57,120	(81,300)		116,985
HEALTH & SAFETY	2,586	5,005				7,591
DOCTOR RECRUIT'T TC	89,408					89,408
DOCTOR RECRUIT'T BROCKTON	198					198
HEALTH/CENOTAPH/CEM.	22,307	-				22,307
T HEALTH CENTRE	357,333		(14,900)			342,433
JANE ST MED BLDG	13,256		6,450	(280,023)		(260,317)
POLICING/PROTECTION	342,879	(14,827)	(9,500)			318,552
BUILDING PERMIT STABILIZATIO	42,199					42,199
CANNIBIS ENFORCEMENT	19,000					19,000

Reserves Activity - cont. 2

RESERVES/RESERVE FUNDS 2022 BUDGET	Revised Projected Bal Dec31,2022	Yr 2022 EST Surplus Transfers	YR 2023 OPERATING TRANSFERS	YR 2023 CAPITAL TRANSFERS	YR 2023 ADJUST'S PER MOTIONS	PROJECTED Balance Dec 31 2023
MC POOL	12,483	(6,042)			(6,441.38)	-
SB POOLS			16,000		18,009.71	34,010
TC POOL	14,171	(2,603)			(11,568.33)	-
PLANNING & DEVELOPMENT	89,104	(5,472)				83,632
ECONOMIC DEVELOPMENT	23,215	1,095				24,310
SB TOURISM COMM	3,480					3,480
TOURISM - T Fundraising	7,433					7,433
TOURISM	11,854	14,885				26,739
M Rotary Sign Reserve	-		2,100			2,100
TREES	3,323	2,021	(3,000)			2,344
MC BALL PARK	29,660				(29,660.00)	-
MILDMAY TENNIS	2,048				(2,048.00)	-
M PARKS			(4,000)		41,131.00	37,131
TC BALL PARK	17,157				(17,157.00)	-
T PARK REVITALIZATION	5,709				(5,709.00)	-
T PARKS			700		32,290.00	32,990
F RECREATION/BALL PK	15,544	1,261			(16,805.39)	-
F PARKS			500		26,229.99	26,730
OTHER REC FACILITIES /PARKS	27,910	(13,338)	12,500		(27,071.60)	-
PARKLAND	1,200				(1,200.00)	-
M LIBRARY	8,139	(2,867)			(5,272.03)	-
SB LIBRARIES			6,595	(4,000)	124,526.27	127,121
T LIBRARY	125,579	(6,325)			(119,254.24)	-
MCRC	195,083	(23,332)	36,750	(48,723)		159,778
TCCC	109,856	(10,999)	36,750	(56,743)		78,864
F HALL	95,031	(2,282)	6,400	(8,000)		91,149
T TOWN HALL	2,810	(6,045)	2,100			(1,135)
T HALL PIANO TUNING RES	3,000					3,000
T SENIORS CARD PARTY	422				(422.00)	-
RECREATION PROGRAMS RESERVE					16,178.00	16,178
REC PROGRAM gymnastics	8,596		2,500		(11,096.00)	-
REC PROGRAM fitness/wellness	4,660				(4,660.00)	-
BEFORE/AFTER SCHOOL	5,300					5,300
MC HISTORY BOOK	6,788					6,788
ACCESSIBILITY RENOS	925					925
EMERGENCY MANAGEMENT	38,422	15,330	4,700	(20,000)		38,452
DRAINAGE	50,291	4,198				54,489
TOTAL RESERVES	8,978,980	(129,666)	2,364,079	(5,838,588)	-	5,374,806

Reserve Funds

- ▶ Reserve Funds Balances are projected as follows:
 - ▶ **Federal Gas Tax Reserve Fund -\$23** - The 2023 budget plans to use \$372,500 of Gas Tax Reserve Funds to help offset costs to complete rehabilitation of Structure #002 Falconer Bridge.
 - ▶ **Parkland Levy Reserve Fund - \$31,860** - These funds have accumulated from fees that are imposed under Section 42 of the Planning Act. We will be using \$13,000 in 2023 to complete rehabilitation of playground surfaces and extend the infield for hardball
 - ▶ **Community Well Being Fund - \$23,764** - The 2023 Budget includes spending of \$1,128,857 of Community Well Being Funds provided by the Nuclear Waste Management Organization. The projects to be funded from the Community Well Being Reserve are the Smoke Alarm Safety Education program-\$30,000, Generator for the Mildmay Evacuation Centre at the hall \$78,500, Adam Reconstruction Project-\$69,500, the Teeswater Formosa Treatment Plant Expansion \$900,000, Landscaping and Fencing at the Mildmay park \$6,500, replacing solar panels at the Mildmay pool \$3,500, Lighting retrofits at the arenas \$9,000, dasher board replacement at the Teeswater Community Centre-\$23,357, hand dryers, motion lights and sensors at the Formosa Rec Centre-\$8,500.
 - ▶ **Near-Term Investment Funding - \$0** - The Near Term Investment funds from the Nuclear Waste Management will be provided as the funds are needed for approved projects that are deemed to have broad community benefit for the well-being of the community. Funds in the amount of \$2,438,100 are expected to be used in 2023 for the Mildmay Hall renovation project-\$495,000, the Teeswater Formosa Sanitary Sewer Expansion - \$524,000, the Adam Street Reconstruction project-\$900,000, and the Teeswater Health Centre -\$519,100.

Government Grant Funding

- ▶ The Provincial and Federal Governments provide funding to assist the Municipality to offset costs for various Programs. The 2022 budget includes the following Government Grant Funding that helps to keep our Assets maintained and lower taxes :
- ▶ Operating Grants - \$888,200
 - ▶ Ontario Municipal Partnership Funding - \$832,500
 - ▶ Ontario Livestock Damage - \$500
 - ▶ The Ontario Resource Aggregate Corporation - \$75,000
 - ▶ Ontario Drainage Superintendent Funding - \$10,000
 - ▶ Federal & Ontario Summer Student Funding - \$4,700
 - ▶ Covid Resilience Funding - \$44,250
- ▶ Capital Grants - \$3,299,130
 - ▶ Rural Economic Development Funding in the amount of \$250,000 is not included in the above number due to the Teeswater Health Centre budget not being finalized.
 - ▶ Municipal Asset Management Program - \$28,500
 - ▶ Federal Gas Tax Funding - \$372,500
 - ▶ Ontario Community Infrastructure Funding - \$931,428
 - ▶ Southwestern Ontario Development Funding - \$1,417,200
 - ▶ Enabling Accessibility - \$100,000
 - ▶ Investing in Canada Infrastructure Program
 - ▶ Green Funding - 183,325
 - ▶ Community, Culture and Recreation Funding - \$266,177

Fundraising and Donations

- ▶ The 2023 Budget includes donations and fundraising revenue from various sources that we would like to recognize and thank:
- ▶ Cemetery - Donations are received from supporters of the Culross and Teeswater Cemetery to help offset maintenance and operations of the Cemetery.
- ▶ Mildmay Rotary Club - provides annual donations to set aside in reserve for the maintenance and upkeep of the Mildmay electronic signs.
- ▶ South Bruce Tourism Committee - conducts fundraising events and receives community donations to fund annual events and activities to attract people to our community.
- ▶ Community sponsored ice and pool activities. Pool staff also complete annual treadathon/swimathon to raise funds for pool supplies and equipment for fun days, etc.
- ▶ Teeswater Medical Centre Steering Committee - A committee made up of community members are receiving community donations and fundraising activities to establish a medical centre and Not for Profit foundation in Teeswater. The Teeswater Medical Centre Capital Budget is to be presented to Council at a future date, at which time the budget will be amended.

Fundraising & Donations - continued

- ▶ Capital contributions from property owners and industry will be used to offset costs for water and sanitary services and expansion of the sewage treatment plant.
- ▶ Mildmay Optimist Club will be raising funds to help complete an accessible walking path and border at the playground they donated in 2021.
- ▶ Parkland Levies are charged to newly created lots to help offset capital costs for Parks
- ▶ Mildmay Homecoming - The 2023 homecoming committee has indicated they will set aside funds to help with the Mildmay Carrick Recreation Complex renovation project.
- ▶ Formosa Lions Club - has agreed to donation costs to complete some outstanding items at the Formosa outdoor pad.

Nuclear Waste Exploration Project

- ▶ South Bruce continues to participate in the Nuclear Waste Deep Geological Repository project. In 2023 Nuclear Waste Management Ontario is expected to fund the following projects and activities:
- ▶ Core/Resource Funding Contributions - \$2,660,206
 - ▶ Means the core funding following activities performed by the Municipality related to the Nuclear Exploration Project including administration, learning, technical studies and assessments, planning and capacity building, activities that encourage youth involvement in community learning and decision making related to the APM Project, building awareness and fostering shared planning in the broader area.
- ▶ Early Investment in Education and Skills - \$30,000
 - ▶ means investments in training and education to equip community members, including youth, to work at the Centre of Expertise, and in subsequent site preparation, construction and operation activities. These investments are intended to include transferable skills that could be applied to other projects or workplaces as well.
- ▶ Community Well Being Projects - \$300,000
 - ▶ NWMO is providing another \$300,000 in 2023 to support the Municipality's continuing efforts to build community sustainability and well-being; and support capacity building to participate in discussions to explore partnership with the Near term investment Projects. The 2023 budget includes spending of \$1,128,857 Community Well Being Funds.

Nuclear Waste Exploration Project - cont.

▶ Near-term Investment Funding

- ▶ Funding of up to a maximum of \$4,000,000 has been made available for Well-being projects identified by the Municipality that will benefit the Community at large and will benefit the long-term sustainability of the community and will be completed by December 31, 2023.
- ▶ Council has revised the funding request under this program for the following projects
 - ▶ Expansion of the Teeswater Formosa Sanitary Sewage Treatment Plant \$600,000
 - ▶ Purchase of a Landfill Compactor to extend the life of the Landfills - \$300,000
 - ▶ Purchase of a front-line pumper truck for the Mildmay Fire Station - \$475,000
 - ▶ Rehabilitation of the Outdoor sports Pad in Formosa - \$706,000
 - ▶ Establishment of a Medical Centre in Teeswater - \$519,000
 - ▶ Community Centre Hall Renovations in Mildmay - \$500,000
 - ▶ Adam Street Bridge & Road Reconstruction project - \$900,000
- ▶ The 2023 Budget proposes to spend the balance of these funds.

1000 General Government/Administration

Operating Budget details - 1001 TAXATION:

Throughout the year, property assessments change as new structures and building occurs. Although we expect supplemental taxes from new building, we have budgeted for higher Tax write-offs due to procedures causing farmland to revert to residential when a farm changes ownership.

South Bruce continues to depend on Unconditional funding from the Province (Ontario Municipal Partnership Funding) to mitigate tax rate increases. There is a small increase to the OMPF funding in 2023.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Budget	2022 Actual To Dec 30	2023 Budget	B-B %
OPERATING REVENUE	-	-	-	-	-	0%
Vacancy - Comm & Ind - Municipal	(581)	(63)	(600)	-	-	0%
Sup - Res & Farm - Municipal	25,964	115,000	70,000	89,733	80,000	114%
Sup - Comm & Ind - Municipal	57,055	49,287	10,000	20,600	20,000	200%
Writeoffs - Res & Farm - Municip	(83,594)	(67,775)	(80,000)	(46,617)	(80,000)	100%
Writeoffs - Comm & Ind - Municip	(561)	(795)	(500)	(28,614)	(10,000)	2000%
Uncollectible Taxes	(17,420)	(18,275)	(9,000)	-	-	0%
Mun & Canada Post PILs - Mun Share	2,175	2,102	2,200	2,143	2,150	98%
MTO PIL - Mun/School Bd	62	64	100	66	70	70%
Ontario Hydro PIL - Mun Share	21,545	21,545	21,545	21,545	21,545	100%
County of Bruce Forests - Mun Share	2,064	2,144	2,100	2,223	2,200	105%
Net School Board Taxation	495	432	500	484	500	100%
Other Municipal Taxation Revenue	7,204	103,667	16,345	61,564	36,465	223%
GG - CRF/OMPF Uncond Funding	817,700	821,100	821,100	821,100	832,500	101%

1000 General Government/Administration -1

Operating Budget Details - 1100 COUNCIL:

South Bruce Council consists of the Mayor, Deputy Mayor and five Councillors. Their role is to represent the public and consider the well-being and interests of the municipality; determine what services are needed and the level of service to be provided, ensure administrative practices and policies are in place to implement Council decisions, maintain the financial integrity of the municipality; and to carry out the duties of Council and the Municipality in accordance with the Municipal Act and any other applicable legislation.

Council Budget \$120,070 has increased 8%.



GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Budget	2022 Actual To Dec 30	2023 Budget	B-B %
COUNCIL EXPENSES	-	-	-	-	-	0%
GG- Council Remun /Per Diem	89,751	91,271	94,000	91,930	98,300	105%
Deductions/Benefits	4,306	4,470	4,700	4,844	5,200	111%
Materials/Supplies/Maint.	268	-	250	306	300	120%
Seminars & Training & Conferences	385	-	1,500	1,412	4,000	267%
General Administrative	463	50	1,200	946	1,200	100%
Insurance	4,118	4,422	4,865	5,018	5,570	114%
Mileage	218	-	500	113	500	100%
Other	1,912	2,576	2,500	1,687	3,000	120%
Contracted Services	2,315	-	2,000	560	2,000	100%
Council Expenses	103,736	102,789	111,515	106,816	120,070	108%

1000 General Government/Administration-2

Operating Budget Details - 1200 ADMINISTRATION BUDGET -include Administration Revenue and Expenses and Corporate expenses not attributable to other Departments.

Administration Revenue: Budget \$341,150, is expected to increase by 24% to reflect higher investment income and interest revenue. Overhead and rent are being charged to the Nuclear Waste Management Organization as participation and staff complement in the Deep Geological Repository site selection process continues.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Budget	2022 Actual To Dec 30	2023 Budget	B-B %
GEN GOVT/ADMIN REVENUE	-	-	-	-	-	0%
GG - Fees & Service Chgs - Tax Certs	6,470	6,808	6,500	6,455	6,500	100%
GG - Zoning/Compliance Certs.	4,050	4,515	5,000	4,000	5,000	100%
GG - Fees & Serv Chgs Other	8,395	18,183	10,000	30,003	15,000	150%
GG - Credit Card Service Fees	-	307	300	(6)	-	0%
GG - Licences & Permits	4,130	7,031	9,000	11,017	10,000	111%
GG - Rentals	46,566	49,800	52,150	63,450	63,450	122%
GG - Penalties & Interest	10,658	11,987	2,000	5,594	6,000	300%
GG - Current Tax Penalty	17,983	28,564	30,000	11,587	15,000	50%
GG - Tax Arrears Interest	29,852	48,258	45,000	57,996	58,000	129%
GG - Investment Income - Bank	18,251	20,891	22,700	33,857	35,000	154%
GG-Investment Income-LAS and Other	50,949	63,383	60,000	106,392	95,000	158%
GG-Investment Income - Dividends	29,344	29,344	30,000	29,344	30,000	100%
GG - Sale of Goods/Supplies	209	99	100	650	200	200%
GG - WSIB Trfrs	3,972	4,865	-	24,451	-	0%
GG - Transfers	1,800	1,800	1,800	1,800	2,000	111%
General Gov/Admin Revenue	232,629	287,700	274,550	386,589	341,150	124%

1000 General Government/Administration-3

Operating Budget Details - Administration Expense: \$609,510- up 7% -This budget covers corporate management costs including administration wages, legal, software costs, licensing, records management, pandemic and election expenses and other Clerk's and Finance department services.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Budget	2022 Actual To Dec 30	2023 Budget	B-B %
GG - ADMIN Wages/Salaries	398,069	434,869	448,350	468,607	488,455	109%
Benefits & Deductions	105,911	117,511	122,200	131,312	141,500	116%
Materials/Supplies/Maint.	16,341	16,026	18,000	19,728	19,050	106%
Seminars & Training	2,936	5,179	5,150	4,575	5,200	101%
Professional Costs	24,742	23,435	23,870	34,629	27,700	116%
General Administrative	25,057	26,444	26,500	30,816	27,400	103%
Hydro	4,870	5,352	5,500	5,772	5,500	100%
Heat	1,798	2,547	2,600	2,931	3,500	135%
Telephone	8,339	7,627	8,500	7,854	8,000	94%
Mun Office - water/sewer/garb/stlites	1,434	1,471	1,550	1,516	1,600	103%
Election Expenses	-	-	24,000	31,183	-	0%
Insurance	24,849	24,123	26,600	25,491	28,295	106%
Grants/Donations/Bereavement	5,487	7,102	3,500	4,347	4,050	116%
Mileage	779	889	1,000	1,056	1,000	100%
Other	375	350	400	540	550	138%
Rents & Financial Services	1,832	1,848	2,000	2,015	2,000	100%
Bank Services Charges	518	1,003	1,000	1,007	1,000	100%
Contracted Services	28,456	42,067	46,675	53,366	55,750	119%
Interfunctional - Machine Charge	625	247	500	664	700	140%
Interfunctional Trf SWB	(203,200)	(205,133)	(213,440)	(212,328)	(211,740)	99%
Tax Adjustments	-	-	-	21	-	0%
Pandemic Expenses	56,351	31,169	17,300	7,147	-	0%
Administration & Pandemic Expenses	505,569	544,127	571,755	622,249	609,510	107%

1000 General Government/Administration-4

Overall Net Budget for General Government & Administration: \$3451,180 - up 5% - The major impacts of this budget is lower supplementary taxation revenue and increases to Administration operating wages and expenses.

Reserves - The 2021 transfers to reserves include \$20,000 to the office equipment reserve; \$34,750 to the Office Renovation reserve created by proceeds from NWMO rent/OH charges; and \$8,000 to the 2022 Election reserve.

	2020	2021	2022	2022 Actual	2023	
GENERAL GOVT/ADMINISTRATION	Actual	Actual	Budget	To Dec 30	Budget	B-B %
Other Municipal Taxation Revenue	7,204	103,667	16,345	61,564	36,465	223%
GG - CRF/OMPF Uncond Funding	817,700	821,100	821,100	821,100	832,500	101%
General Gov/Admin Revenue	232,629	287,700	274,550	386,589	341,150	124%
Grant/Donation - Covid 19 relief	174,300	31,169	-	7,147	-	0%
Council Expenses	103,736	102,789	111,515	106,816	120,070	108%
Administration & Pandemic Expenses	505,569	544,127	571,755	622,249	609,510	107%
Reserve Transfer	(2,000)	(2,000)	-	-	-	0%
Reserve Transfer - Council Training/Swag	-	-	-	-	-	0%
Reserve Transfer - WSIB refund	-	-	-	24,451	-	0%
Reserve Transfers Office Equipment	20,000	20,000	20,000	20,000	20,000	0%
Reserve Transfers - Pandemic	73,429	-	(17,300)	(7,147)	-	0%
Reserve Transfer Admin	23,400	32,400	34,750	34,750	34,750	0%
Reserve Transfers Admin	6,000	6,000	(18,000)	(18,000)	8,000	0%
Operating Reserve Transfers	120,829	56,400	19,450	54,053	62,750	323%
NET COST - COUNCIL & ADMINISTRATION	323,204	384,447	428,170	389,382	451,180	105%

2100 Fire & Protection

Operating Budget Details - 2100 Fire Services - \$713,840 - up 7.1%.

The South Bruce Fire Department is responsible for providing Fire Protection and Emergency response services to the residents of the Municipality of South Bruce. Department operations include structure firefighting, rescue operations, medical and accident response, as well as Public Education and Fire Prevention activities.

South Bruce Fire service operates out of two stations (Mildmay and Teeswater) with approximately 50 volunteer Firefighters providing their time and talents to help protect the citizens and property in the municipality.

Expenses are up 9% and Operating Revenues were increased by 17%. Reserve transfers for Capital are up 1% and revenue down 7%.



2100 Fire & Protection Services

FIRE	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
FIRE REVENUE	-	-	-	-	-	0%
FIRE - Ontario Grants	-	5,900	-	-	-	0%
FIRE - Other Municipalities Rev	10,000	10,135	10,000	10,000	10,000	100%
FIRE - Fees & Service Charges	890	760	5,000	5,406	8,000	160%
FIRE - MTO Fire Calls	1,940	9,035	5,000	11,473	8,000	160%
FIRE - Mun Fire Calls/Burn Permits	24,620	9,484	6,000	22,888	8,000	133%
FIRE - Rental Income	2,400	2,400	2,400	2,489	2,500	104%
FIRE - Sale of Hydro	11,475	9,556	13,000	10,860	10,000	77%
FIRE - SB Donations	-	750	-	-	1,900	0%
FIRE - MFFA Donations	-	-	-	14,255	-	0%
FIRE - TFFA Donations	-	3,785	-	9,201	-	0%
SB Fire - Operating Revenue	51,325	51,806	41,400	86,571	48,400	117%
FIRE EXPENSES	-	-	-	-	-	-
Fire - Chief/Volunteer FF wages	266,696	343,282	341,000	363,729	365,000	107%
Fire - Payroll Ded & Benefits	24,926	46,477	43,500	47,602	46,500	107%
Fire - Materials/Supplies/Maint.	37,406	31,602	40,000	41,688	45,000	113%
Fire - Truck Fuel	3,290	3,913	8,500	9,724	10,500	124%
Fire - Truck Maint	13,579	17,095	17,000	21,512	18,000	106%
Fire - Training & Seminars	3,900	18,903	26,600	28,421	28,900	109%
Fire - Clothing	3,103	277	2,000	3,418	3,500	175%
Fire - Professional Costs	-	400	800	7,170	7,000	875%
Fire - Admin & Office Supplies	3,205	3,107	6,500	2,182	3,500	54%
Fire - Prevention supplies	1,951	2,312	4,000	3,060	4,000	100%
Fire - Hydro	4,160	4,003	5,000	5,073	5,400	108%
Fire - Heat	3,813	4,204	3,500	4,737	5,000	143%
Fire - Telephone/Radio	6,336	8,799	8,500	7,880	8,500	100%
Fire - Water/Sewer/Bag Tags/Garb/Stl	2,326	2,389	2,500	2,463	2,600	104%
Fire - Insurance	27,990	33,400	33,500	38,489	42,000	125%
Fire - Mileage	924	2,835	3,200	4,687	4,000	125%
Fire - Other	261	50	1,100	1,441	500	45%
Fire - Defibrillator	6,716	2,732	8,200	2,565	3,500	43%
Fire - Rents & Financial Services	1,228	1,000	1,500	1,000	1,000	67%
Fire - Contracted Services	18,476	21,078	22,000	21,882	27,000	123%
PW Snow, Mowing, Hydrant, etc	7,000	7,000	7,000	7,000	7,000	100%
Fire - Admin Cost Trfr	8,500	8,600	8,944	8,944	9,600	107%
Fire - MCFFA Expenses	-	-	-	14,255	-	0%
Fire - TCFFA Expenses	-	3,785	-	9,201	-	0%
SB FIRE Operating Expenses	445,786	567,243	594,844	658,122	648,000	109%
MC FIRE Reserve trfrs	53,850	53,850	56,543	56,543	57,120	0%
TC FIRE Reserve trfrs	53,850	53,850	56,543	56,543	57,120	0%
Operating Reserve Transfers - Fire	107,700	107,700	113,086	113,085	114,240	101%
NET COST OPERATING - Fire	502,161	623,137	666,530	684,636	713,840	107.1%

Emergency Management Services

- ▶ Operating Budget Details - Emergency Management - \$31,800 is up 27%
- ▶ Reflects the extra time being spent on emergency management and new generator maintenance for the Evacuation Centre and Emergency Operation Centre.
- ▶ Fire Chief Gallant has been appointed the Community Emergency Management Co-ordinator. The CEMC is responsible for ensuring the municipality's obligations under the Emergency Management Civil Protection Act are completed.

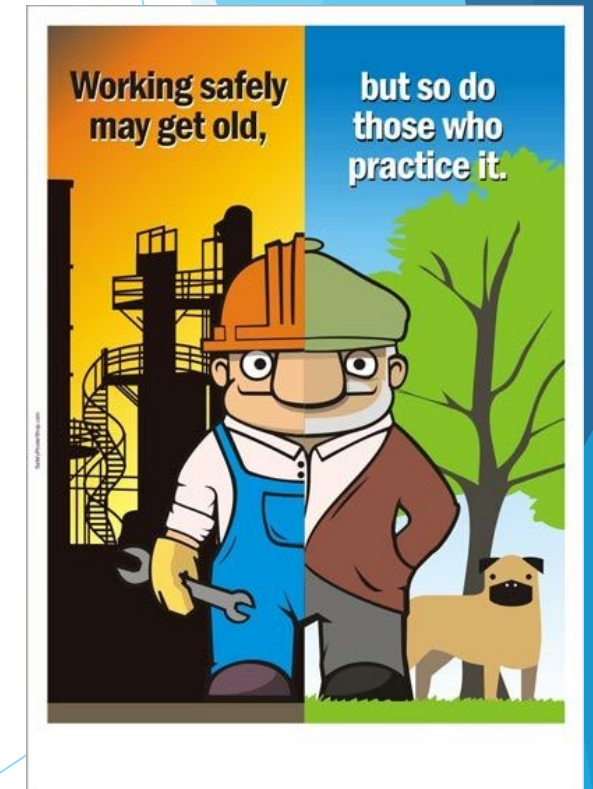
EMERGENCY MGMT	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B%
EM MGMT Rev - Ontario Grants	-	-	-	-	-	0%
EM MGMT - Federal Grants	-	-	-	-	-	0%
Emergency Management - Operati	-	-	-	-	-	0%
PLAN & DEV - EMERGENCY - Wages	-	4,028	13,500	3,035	13,900	103%
Emergency - Benefits	-	1,003	4,000	963	4,200	105%
Materials/Supplies/Maint.	413	160	1,200	223	1,400	117%
Emergency - Seminars & Training	-	725	600	-	600	100%
General Administrative	-	125	500	250	500	100%
Contracted Services	7,283	3,714	-	-	1,000	0%
Em Mgmt - Admin Cost Trfr	4,950	4,950	5,148	5,148	5,500	107%
Emergency Management - Operati	12,645.53	14,705.18	24,948	9,618	27,100	109%
Operating Reserve Transfers- EM	-	-	-	-	4,700	0%
NET COST - EMERGENCY MANAGER	12,646	14,705	24,948	9,618	31,800	127%

Health and Safety

Health & Safety Budget - \$5,305 - down 64.2%

Health and Safety is a high priority of Council. The budget includes costs for certification of an employee for the Joint Health and Safety committee. Consulting fees to conduct a review and prepare a policy document and forms to update the Health and Safety program for the municipality are being covered by the Nuclear Waste Management Organization. The Health and Safety Officer is another position held by the Fire Chief.

	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
HEALTH & SAFETY	-	-	-	-	-	-
Health & Safety Donations	-	-	-	-	-	0%
SB Health & Safety - Operating Revenue	-	-	-	-	-	0%
PH - HEALTH & SAFETY - Wages	-	259	2,300	(49)	2,461	107%
Benefits	-	55	228	29	244	107%
Materials/Supplies/Maint.	303	273	600	142	600	100%
Seminars & Training	297	1,247	2,000	-	2,000	100%
Mileage	-	-	-	-	-	0%
H&S Program Cost Transfer	9,300	9,300	9,672	9,672	-	0%
Health & Safety Operating Expenses	9,900	11,134	14,800	9,795	5,305	36%
H&S Reserve Transfer	-	-	-	-	-	0%
NET COST - HEALTH & SAFETY	9,899.54	11,134	14,800	9,795	5,305	35.8%



2000 Protection and Inspection Services

Operating Budget Details - 2200 POLICING AND BY-LAW ENFORCEMENT:
 \$863,938 down 2.2% - A part-time enforcement officer assists with the activities of the by-law enforcement department and the OPP provides policing services to South Bruce. The savings are due to lower Policing costs in 2023.

PROTECTION SERVICES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
By-law - Fines	630	1,129	1,500	2,785	2,000	133%
Provincial Funding - Cannabis Enforcem	-	-	-	-	-	0%
Provincial Funding - Comm Safety	5,000	-	-	-	-	0%
By-law - Recoverable Fees	-	-	2,000	-	-	0%
Policing & Bylaw Enforcemen't Reven	5,630	1,129	3,500	2,785	2,000	57.1%
PPP BY LAW/OPP Wages	1,436	7,290	11,650	11,368	12,000	103%
Benefits	366	990	2,000	1,548	2,500	125%
Materials/Supplies/Maint.	-	-	2,000	1,408	1,000	50%
Seminars & Training	-	-	1,500	1,329	2,500	167%
Professional Costs	808	570	2,000	2,505	2,500	125%
General Administrative	-	371	500	464	500	100%
Telephone	1,066	1,096	1,500	1,209	1,300	87%
Bylaw - Mileage	293	850	200	1,439	800	400%
Other	-	5,073	-	-	-	#DIV/0!
Other	-	-	2,000	50	-	0%
Contracted Services	885,685	781,065	853,422	844,455	833,038	98%
Bylaw Contracted Services	6,656	2,211	-	-	-	#DIV/0!
BylawEnf - Program Cost Transfer	9,200	9,300	9,672	9,672	9,800	101%
Policing & Bylaw Enforcement Expens	905,510.20	808,815.49	886,444	875,446	865,938	97.7%
Reserve Transfer - Community Safety	-	(5,000.00)	-	-	-	0%
Reserve Transfer - Cannibis Funding	5,000.00	-	-	-	-	0%
Protection Reserve Transfer	-	-	-	-	-	0%
NET COST - POLICING & BY-LAW	904,880	802,687	882,944	872,661	863,938	97.8%



Building and Inspection Services

Operating Budget Details - 2500 BUILDING AND INSPECTION SERVICES: \$0 - The Chief Building Official oversees the Building and Inspection Department and enforcement of the Building Code Act. Building Permit revenue and fees are expected to cover all costs allocated to this department.



PROTECTION SERVICES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Building Permits & Septic Permit	183,685	188,864	159,200	136,096	159,000	100%
Building Administration Fees	214	100	100	300	100	100%
Building & Septic Inspection Revenue	183,898	188,964	159,300	136,396	159,100	100%
PPP - BUILDING - Wages	104,013	94,827	100,700	102,250	108,000	107%
Wages - Summer Student scanner	-	-	-	-	-	#DIV/0!
Benefits	26,518	28,311	30,100	30,711	32,400	108%
Benefits -Summer Student	-	-	-	-	-	#DIV/0!
Materials/Supplies/Maint.	251	1,345	1,100	1,086	1,200	109%
Truck Expenses	-	-	3,500	1,504	2,800	80%
Seminars & Training	-	1,307	4,000	2,232	4,000	100%
Professional Costs	24,422	494	6,000	6,373	6,000	100%
General Administrative	2,032	588	750	828	900	120%
Telephone	268	338	1,450	389	600	41%
Mileage	5,064	5,413	500	3,838	500	100%
Other	-	-	200	-	-	0%
Other	4,964	9,371	12,200	15,477	12,200	100%
Contracted Services	84	280	250	-	-	0%
Building & Septic Inspection Expenses	167,615.47	142,273.07	160,750	164,688	168,600	105%
Protection/Insp Reserve Transfer	6,075	8,350	10,750	10,750	(9,500)	0%
Transfer from Modernization Reserve	(4,500)	(12,200)	(12,200)	(12,200)	-	-
Building Stabilization Reserve Transfe	-	-	-	-	-	0%
NET COST - BUILDING & SEPTIC INSP	(14,708)	(50,540)	-	26,842	-	0%

Other Protection and Inspection Service

- ▶ **Operating Budget Details - 2600 OTHER PROTECTION SERVICES: \$115,940 - up 21%** - This budget includes costs for the Conservation Authority levies and Animal Control services. The part-time by-law enforcement officer enforces the Dog Control By-law. The major impact to this budget is the increase of \$10,860 to the Conservation Authority Budget.

PROTECTION SERVICES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Ontario Grant-Livestock Damage	-	-	1,000	399	500	50%
Animal Control - fees and charges	-	-	500	250	-	0%
Dogs - Licences & Permits	21,265	19,380	25,000	17,065	20,000	80%
Other Protection - Revenue	21,265	19,380	26,500	17,714	20,500	77%
Conservation Authorities Expense	83,390	84,800	90,700	90,740	101,600	112%
PPP - DOG -Wages	99	-	18,000	11,196	10,200	57%
Benefits	29	-	2,500	1,398	2,300	92%
Materials/Supplies/Maint.	-	-	500	450	500	100%
General Administrative	-	-	100	-	100	100%
Mileage	106	30	100	603	200	200%
Other-Beaver/Livestock	460	120	500	294	500	100%
Other-Livestock/Bounty Claims	-	-	1,000	122	500	50%
Contracted Services	6,656	2,211	2,000	78	500	25%
Dogs - Program Cost Transfer	13,300	13,500	14,040	14,040	14,040	100%
Other Protection - Expenses	104,040	100,661	129,440	118,921	130,440	101%
Dog Control - Transfer to Reserve	4,000	2,000	(7,000)	(7,000)	6,000	-86%
NET COST -OTHER PROTECTION	86,775	83,281	95,940	94,207	115,940	121%



Drainage

Operating Budget Details - DRAINAGE: \$22,200- u-down .9% - The Tile and Municipal Drain programs for municipalities are legislated through the Drainage Act. South Bruce appoints a certified Drain Superintendent to carry out the duties under the legislation. In 2023, the firm of R J Burnside Engineering will carry out these duties.

DRAINAGE	2020 Actuals	2021 Actuals	2022 Budget	2022 To Date	2023 Budget	B-B %
USER FEES Tile Drainage	92,039	37,527	39,000	35,366	45,000	115%
Drainage - Ont Grants	8,816	11,722	12,500	6,858	10,000	80%
Other Drainage Revenue	50	-	-	50	-	0%
DRAINAGE - Operating Revenue	100,904	49,249	51,500	42,274	55,000	107%
PLAN & DEV - DRAINAGE - Wages	492	389	1,058	2,563	2,500	236.3%
Benefits	112	121	317	601	600	189.3%
Debt Charges- Tile Drainage (OMA)	12,748	8,713	9,000	6,984	10,000	111.1%
Tile Loans Principal	79,291	28,813	30,000	28,382	35,000	116.7%
Materials/Supplies/Maint.	4	524	500	(118)	500	100.0%
Seminars & Training	-	-	1,500	685	1,500	100.0%
Professional Costs	-	-	-	-	-	0.0%
General Administrative	175	223	200	555	250	125.0%
Telephone	-	-	-	-	-	0.0%
Mileage	-	-	-	105	100	0.0%
Other	1,690	-	-	-	250	0.0%
Contracted Services	17,456	21,736	25,000	13,716	20,000	80.0%
Interfunctional - Machine Charge	106	177	500	1,178	500	100.0%
Drainage - Program Cost Trfr	5,500	5,600	5,824	5,824	6,000	103.0%
Tile Drain - Loan to Homeowner	-	-	-	-	-	0%
DRAINAGE - Operating Expenses	117,574.53	66,296.62	73,899	60,475	77,200	104%
Drainage Operating Reserve Trfr	-	-	-	-	-	0%
NET COST - DRAINAGE	16,670	17,048	22,399	18,201	22,200	99.1%

3000 Transportation Services

Operating Budget Details - Transportation - The Operations Manager is responsible for overseeing the Transportation services operations in South Bruce. This includes Roads and Bridges, Streetlights and Trees.

ROADS and BRIDGES - \$3,973,609 - up 15.3%. The Roads and Bridges budget represents over 62% of the total budget for the municipality. \$73,250 of the budget increase can be attributed to setting aside more funds to help with capital replacement costs and projects. The remaining \$454,530 is due to rising gas prices, inflationary costs and implementation of the approved wage grid in 2022.

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
TR - Ontario Grants	42,936	47,634	124,451	50,000	78,113	75,000	150%
TR - Other Municipal Grants	12,888	9,713	6,938	11,000	25,766	12,000	109%
TR - Fees & Service Charges	10,861	4,163	10,135	7,000	7,373	10,000	143%
TR - Fees & Service Charges	-	1,500	-	-	-	-	0%
TR - Machine Chgs (Interfunction	1,001,705	1,036,685	1,059,427	1,040,000	1,117,871	1,015,000	98%
TR - Licences & Permits (drivewa	750	1,125	3,675	3,000	2,275	2,500	83%
TR - Rentals	7,268	3,243	4,893	3,500	6,446	6,000	171%
TR - Sale of Goods & Supplies	7,542	4,882	13,038	10,000	15,550	10,000	100%
TR Sale of Hydro	8,877	8,608	8,200	9,000	8,380	9,000	100%
TR Donations	-	-	-	-	1,735	-	0%
GRAVEL PIT - McKague - Rent	2,880	3,000	3,640	3,600	3,200	4,000	111%
GRAVEL SB McKague Pit - Sales	1,433	5,827	-	-	6,267	-	0%
ROADS- Operating Revenue	1,097,140	1,126,381	1,234,397	1,137,100	1,272,976	1,143,500	101%

3000 Transportation Services - Roads & Bridges

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Debenture Principal - Roads	97,341	101,193	105,198	109,361	109,361	113,689	104%
Debenture Interest - Roads	76,038	71,569	68,181	64,018	64,018	59,690	93%
ROADS - Loan Repayment	173,379	172,762.33	173,379	173,379	173,379	173,379	100%
TR - ROADSIDE - Wages	68,458	94,283	94,716	104,693	93,560	112,000	107%
Benefits	17,880	21,029	23,261	23,371	25,642	33,600	144%
Materials/Supplies/Maint.	7,943	5,244	3,958	4,000	7,785	5,000	125%
Contracted Services	22,102	35,885	36,044	32,000	16,513	33,000	103%
Interfunctional - Machine Charge	119,093	170,731	145,787	118,000	134,745	128,000	108%
ROADSIDES Expenses	235,477	327,172.06	303,766	282,064	278,246	311,600	110%
TR - HARDTOP - Wages	32,705	47,574	40,671	52,875	56,576	66,000	125%
Benefits	9,530	12,466	10,458	13,853	16,404	19,800	143%
Materials/Supplies/Maint.	14,251	25,973	11,635	26,000	30,043	27,500	106%
Contracted Services	18,422	30,737	24,066	50,000	25,436	45,000	90%
Interfunctional - Machine Charge	79,713	108,736	83,471	105,000	95,293	108,000	103%
ROADS HARDTOP Expenses	154,622	225,484.82	170,301	247,728	223,751	266,300	107%
TR - LOOSETOP - Wages	44,583	43,080	50,850	47,799	48,396	55,000	115%
Benefits	10,181	11,074	13,529	12,267	13,738	16,500	135%
Materials/Supplies/Maint.	104,681	130,676	93,687	1,000	13,021	3,500	350%
Contracted Services	167,605	226,553	258,267	345,000	355,776	430,000	125%
Interfunctional - Machine Charge	174,218	150,505	175,795	175,000	148,903	180,000	103%
ROADS LOOSETOP Expenses	501,267	561,887.48	592,127	581,066	579,834	685,000	118%
TR - WINTER CONTROL - Wages	192,674	173,277	213,749	195,638	247,351	241,000	123%
Benefits	43,339	36,663	46,222	41,348	55,977	72,300	175%
Materials/Supplies/Maint.	116,484	144,107	81,438	105,000	113,568	125,000	119%
Contracted Services	29,667	25,825	15,219	30,000	21,330	32,000	107%
Interfunctional - Machine Charge	423,315	391,240	398,333	425,000	575,093	435,000	102%
ROADS - WINTER CONTROL Expense	805,479	771,111.06	754,962	796,986	1,013,319	905,300	114%



3000 Transportation Services - Roads & Bridges

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
TR - SAFETY DEVICES - Wages	22,404	14,982	23,166	23,265	18,385	23,000	99%
Benefits	4,786	3,844	5,947	6,345	5,100	6,900	109%
Materials/Supplies/Maint.	7,043	4,152	14,277	15,000	13,893	15,000	100%
Hydro	3,923	4,610	4,014	4,500	3,721	4,850	108%
Other	1,350	1,350	1,200	10,000	19,207	1,500	15%
Contracted Services	10,934	-	11,767	12,200	10,840	10,000	82%
Interfunctional - Machine Charge	19,749	22,382	27,598	22,000	16,283	22,000	100%
ROADS - SAFETY DEVICES Expense	70,190	51,319.63	87,968	93,310	87,429	83,250	89%
TR - OVERHEAD -Wages	114,711	136,302	164,573	129,015	198,206	157,000	122%
Benefits	43,518	45,054	52,893	52,875	62,249	47,100	89%
Materials/Supplies/Maint.	3,129	2,043	2,060	2,250	1,996	2,250	100%
Seminars & Training	5,403	2,274	4,698	10,000	9,154	12,000	120%
Professional Costs	100	-	-	2,500	555	2,000	80%
General Administrative	10,305	2,538	6,019	8,850	5,985	8,000	90%
Telephone	320	421	446	500	481	530	106%
Insurance	33,762	38,621	46,594	51,253	42,568	47,250	92%
Mileage	1,903	493	104	300	512	450	150%
Other	670	683	995	500	745	500	100%
Contracted Services	605	636	11,151	11,400	18,315	40,500	355%
Interfunctional - Machine Charge	9,620	8,585	19,153	10,000	26,748	22,000	220%
Interfunctional Trf SWB	26,600	27,100	27,400	28,496	26,196	30,000	105%
ROADS - OVERHEAD Expenses	250,646	264,748.79	336,086	307,939	393,710	369,580	120%
TR -BLDGS - WAGES	29,703	34,039	33,241	37,541	50,106	48,000	128%
Wages-Winter Maint.	736	847	487	899	92	-	0%
Benefits	6,889	7,294	7,300	8,037	13,108	14,400	179%
Benefits-Winter Maint.	252	209	116	264	26	-	0%
Materials/Supplies/Maint.	31,588	49,135	41,951	40,000	54,637	48,000	120%
Equipment Fuel	141,341	127,074	164,800	165,000	278,067	245,000	148%
General Administrative	16,231	9,375	14,802	17,000	22,502	22,000	129%
Hydro	7,141	7,090	6,724	8,150	7,724	8,500	104%
Heat	11,722	12,340	13,103	12,500	15,846	17,000	136%
Telephone	6,439	6,571	6,981	7,500	7,479	7,500	100%
Shops - water/sewer /stlites, etc	1,146	1,169	1,197	1,300	1,235	1,350	104%
Rents & Financial Services	575	540	600	600	600	600	100%
Contracted Services	410	-	382	1,000	1,601	1,000	100%
ROADS - BUILDINGS Expenses	254,174	255,683.57	291,687	299,791	453,022	413,350	138%

3000 Transportation Services - Roads & Bridges - 1

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
TR - SAFETY DEVICES - Wages	22,404	14,982	23,166	23,265	18,385	23,000	99%
Benefits	4,786	3,844	5,947	6,345	5,100	6,900	109%
Materials/Supplies/Maint.	7,043	4,152	14,277	15,000	13,893	15,000	100%
TR - BRIDGES\CULVERTS - Wages	4,333	5,693	3,406	7,403	8,748	10,000	135%
Benefits	1,148	1,536	853	2,115	2,519	3,000	142%
Materials/Supplies/Maint.	296	259	275	1,000	7,050	1,000	100%
Professional Costs -engineer	(2,827)	-	-	16,000	16,180	-	0%
Contracted Services	1,885	17,652	324	2,000	124	2,000	100%
Interfunctional - Machine Charge	7,015	11,272	5,602	10,000	5,665	10,000	100%
ROADS - BRIDGES & CULVERTS Exp	11,850	36,411.86	10,460	38,518	40,284	26,000	68%
RDS-MCKAGUE GRAVEL PIT - Wages	1,402	1,594	2,027	2,644	184	2,500	95%
Benefits	386	512	592	846	52	750	89%
Other	10,101	8,478	8,357	10,000	8,408	9,000	90%
Interfunctional - Machine Charge	2,807	2,598	6,211	4,000	60	4,000	100%
ROADS - GRAVEL PIT Expense	14,696	13,182.25	17,187	17,490	8,704	16,250	93%
OTHER - RECOVERABLE - Wages	7,031	4,498	3,079	5,000	2,818	3,000	60%
Benefits	1,899	1,602	1,084	1,760	897	900	51%
Materials/Supplies/Maint.	3,980	(130)	693	500	2,026	1,000	200%
Other	-	-	1,678	-	173	-	0%
Interfunctional - Machine Charge	19,907	12,109	4,964	10,000	5,535	10,000	100%
ROADS - RECOVERABLE Expense	32,817	18,079.18	11,499	17,260	11,448	14,900	86%
ROADS -MACHINERY/EQUIP Op Expenses	123,545	185,570.99	208,292.68	222,648.00	259,223.40	274,200.00	123%
Roads/Equipment Capital Transfer	985,000	1,000,000	1,025,000	1,045,150	1,045,150	1,100,000	105.2%
Bridges/Culverts Reserve Transfer	234,230	303,230	379,600	459,600	459,600	478,000	121.1%
Operating Reserve Transfers - ROADS	1,219,230	1,303,230	1,404,600	1,504,750	1,504,750	1,578,000	104.9%
NET COST - ROADS/BRIDGES	2,750,229	3,060,263	3,127,180	3,445,829	3,754,123	3,973,609	115.3%

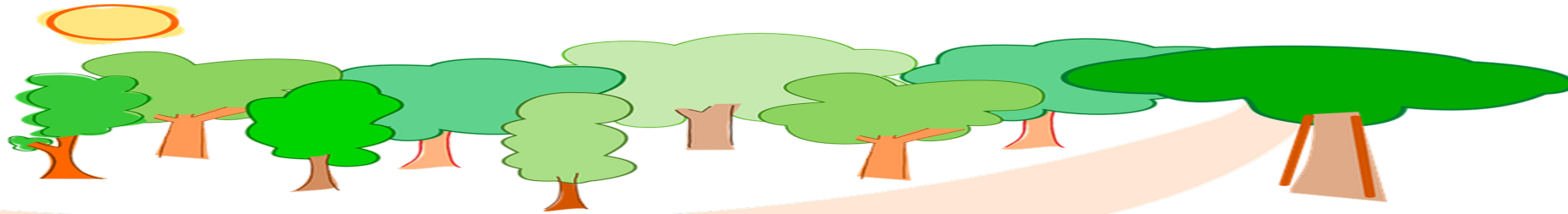


RESERVE TRANSFERS - \$1,578,000 - Council continues to work toward improving the infrastructure gap between the amount set aside annually for Capital replacement and improvement projects, and the annual amount required to become sustainable in this area.

3000 Transportation Services - Trees

Operating Budget Details - Trees - \$3,300

The South Bruce Tree committee is responsible to oversee and maintain a healthy tree population in the rural and urban areas of the Municipality with the assistance of the Public Works Department.

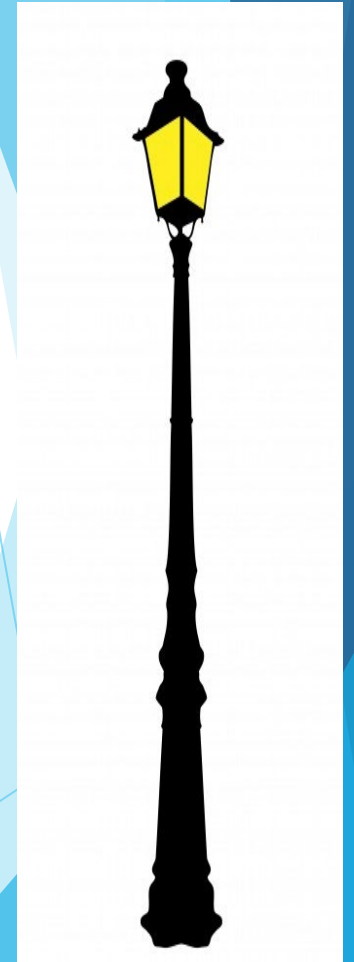


ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
TREES-Ont Grants	-	-	-	-	-	-	0%
TREES - Sales/Fees Charges	-	-	-	-	-	-	0%
TREES-Donations	1,000	50	2,100	-	4,137	-	0%
TREES- Operating Revenue	1,000	50	2,100	-	4,137	-	0%
SB PARKS/TREES - Wages	-	-	-	-	-	-	0%
SB PARKS/TREES - Benefits	-	-	-	-	-	-	0%
SB PARKS/Trees - Maint & Supplies	3,410	2,438	2,936	4,000	2,616	4,000	100%
SB PARKS/TREES - Gen Admin	-	-	-	-	-	-	0%
SB PARKS/TREES-Prog Cost Trfr	2,200	2,200	2,200	2,300	2,300	2,300	100%
TREES- Operating Expense	5,610	4,638.17	5,136	6,300	4,916	6,300	100%
Tree Reserve Transfer	-	-	-	(1,500)	2,000	(3,000)	0%
NET COST - TREES	4,610	4,588	3,036	4,800	2,779	3,300	68.8%

3000 Transportation Services - Streetlighting

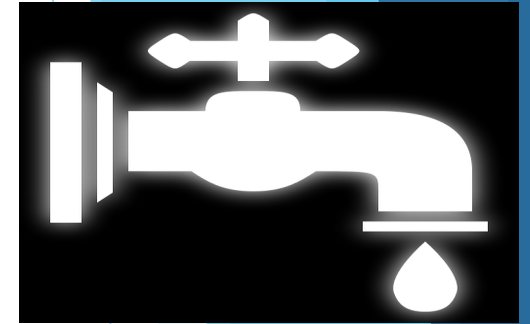
Operating Budget Details - STREETLIGHTING - \$0 - The streetlight costs now funded through a flat rate user charge applied to properties located within the urban areas of Mildmay, Teeswater, Formosa, Belmore, and Carlsruhe. The user charge for 2023 has not changed from the 2020 rate of \$50 per household.

STREET LIGHTING	2020	Actual	2021	Actual	2022	Budget	2022 To Date	2023	Budget	B-B %
USER FEES Streetlights		78,800		79,020		78,800	79,463		80,000	102%
Streetlight - Interest Incom		144		372		100	-		500	500%
STREET LIGHTING- Op Rev		78,944		79,392		78,900	79,463		80,500	102%
TR - STREETLIGHTS - Wages		28		312		1,163	2,828		3,200	275%
Benefits		8		82		317	827		960	303%
Materials/Supplies/Maint.		1,538		676		1,000	-		1,000	100%
Hydro		43,329		46,867		50,000	46,184		53,000	106%
ST LITES Major Repair/Exp		-		-		-	-		-	0%
Contracted Services		2,305		252		5,000	974		5,000	100%
Interfunctional - Machine Charge		-		232		500	4,180		1,000	200%
STREET LIGHTING- OpExp		47,209		48,421		57,980	54,993		64,160	111%
STREET LIGHTING Reserves Trfrs		38,350		38,350		23,000	23,000		16,340	71%
NET COST -STREET LIGHTING		6,615		7,379		2,080	(1,470)		-	0.0%



4000 Environmental Services

- ▶ Operating Budget Details - Environment - The Operations Manager also oversees the Environmental Operations for the Municipality. This includes the Water and Sewer Systems, Source Water Protection activities, and the Solid Waste collection and disposal services which are fully funded through local improvement charges and user fees. Storm Water Management is funded through taxation.
- ▶ WATER/SANITARY: Veolia Canada Inc. is contracted to provide the role of Operator in Charge of the water and sewer systems and is responsible for maintenance and operations of the systems. Base rates for the users of the Sanitary sewer systems and Municipal Water Systems have increased. This is in keeping with the recommendations in the 2016 Water and Sanitary Financial Plan to work toward full life-cycle financing of the water and sewer infrastructure. Source Water Protection activities are funded by the users of the Water systems.
- ▶ SOLID WASTE: This service area includes the maintenance and operations of the Municipal Landfill Sites, Garbage Collection & Recycling Services which are fully funded through landfill charges and garbage and recycling collection fees. Garbage/Recycling Collection fees have increased to \$80.00 per unit per year.
- ▶ STORM WATER MANAGEMENT: \$189,480 - down 2%- Rural and Urban storm water maintenance activities are included in the storm water management budget, including the roads portion of maintenance on municipal drains.



4200 Environmental - Mildmay Wastewater

WASTEWATER - SANITARY SEWERS	2020	Actual	2021	Actual	2022	2022 To	2023	Budget	B-B %
					Budget	Date			
USER FEES M Sewers - Residential	366,473		384,565		396,100	401,015		408,000	103%
USER FEES M Sewers Non Res	47,160		48,398		50,058	48,824		51,500	103%
M Sewers - Fees & Service Chgs	3,850		6,875		5,000	1,882		3,000	60%
M Sewers - Interest Income	10,446		7,341		10,500	21,534		15,000	143%
MILDMAY SEWERS- Operating Rev	427,929		447,179		461,658	473,255		477,500	103%
ENV - MSTP- Wages	14,937		14,616		17,047	15,417		21,000	123%
Wages-Winter Maint	737		414		1,692	233		-	0%
Benefits	4,052		4,303		5,393	4,569		6,300	117%
Benefits-Winter Maint.	176		101		550	63		-	0%
Materials/Supplies/Maint.	958		1,472		1,500	105		1,500	100%
Seminars & Training	-		-		-	-		500	0%
General Administrative	1,382		1,564		1,800	1,465		1,900	106%
Hydro	53,801		44,688		54,000	45,076		57,700	107%
Insurance	6,133		8,754		9,000	11,540		12,800	142%
Contracted Services	170,012		171,827		177,000	175,574		187,620	106%
Interfunctional - Machine Charge	4,710		1,723		2,000	1,185		3,000	150%
Interfun. Machine Chgs-Winter Maint	1,463		528		1,000	260		-	0%
Interfunctional Trf SWB	9,750		9,850		10,244	10,244		10,800	105%
Taxes	1,809		1,874		1,900	1,990		2,100	111%
ENV - MC SAN SEWER COLLECT. WAGE	2,415		2,167		3,519	3,739		5,000	142%
Wages-Winter Maint	312		487		1,058	215		-	0%
Benefits	646		591		1,058	1,059		1,500	142%
Benefits-Winter Maint	76		116		264	58		-	0%
Materials/Supplies/Maint.	599		1,242		1,500	1,513		1,500	100%
Hydro	8,602		8,176		8,700	7,952		9,000	103%
Contracted Services Veolia	25,913		19,933		27,500	23,492		29,150	106%
Interfunctional - Machine Charge	3,012		1,074		2,000	2,455		3,500	175%
Interfun. Machine Chgs-Winter Maint	591		534		1,000	220		-	0%
MILDMAY SEWERS- Operating Expen:	312,086		296,035		329,725	308,425		354,870	108%
MILDMAY SEWERS RESERVE TRFR	115,843		119,232		131,933	131,933		122,630	93%
NET COST MILDMAY SEWERS	-		(31,912)		-	(32,897)		-	0%

4200 Environmental - Teeswater/Formosa Wastewater

	2020	Actual	2021	Actual	2022	2022 To	2023	Budget	B-B %
WASTEWATER - SANITARY SEWERS					Budget	Date			
TFSS CAP CONTRIBUTION 15 YR		210,714		215,771	199,115	182,203		198,105	99%
TFSS CAP CONTRIBUTION 25 YR		49,989		53,580	50,778	49,201		50,778	100%
TFSS User Fees - Residential		277,425		288,733	297,395	304,010		334,500	112%
TFSS User Fees Non Res		37,969		38,885	40,000	38,808		43,000	108%
TFSS Interest Revenue		3,389		(212)	(2,500)	(12)		-	0%
TFSS Fees & Charges		335,107		419,470	450,000	500,518		472,500	105%
T/F SEWERS- Operating Revenue		1,031,093		1,016,227	1,034,788	1,074,727		1,098,883	106%
TFTP- Wages		13,102		13,874	18,718	15,187		21,000	112%
TFTP Benefits		3,537		4,141	5,605	4,461		6,300	112%
Debenture Principal -Industry-2		68,335		70,485	72,703	72,703		74,991	103%
Debenture Principal - 15 Yr Residents		145,185		150,482	155,973	155,973		161,665	104%
Debenture Principal - 25 Yr Residents		23,514		24,493	25,512	25,512		26,574	104%
Debenture Interest -Industry 2		8,381		6,563	4,345	4,345		2,058	47%
Debenture Interest - 15 Yr Residents		53,542		49,060	43,569	43,569		37,878	87%
Debenture Interest - 25 Yr Residents		27,113		26,285	25,265	25,265		24,203	96%
TFTP- Maint/Supplies		48,677		30,326	40,000	52,796		55,000	138%
TFTP - Professional Fees		53,345		6,507	10,000	9,711		10,600	106%
TFTP - General Administration		269,500		467	1,000	-		1,000	100%
TFTP - hydro		109,389		109,639	125,000	139,327		155,000	124%
TFTP - Sewer fee		580		596	600	613		650	108%
TFTP - Insurance		18,235		21,460	23,606	24,871		27,600	117%
TFTP - Contracted Services (Veolia)		313,400		334,479	350,000	203,786		371,000	106%
TFTP machine charges		-		-	-	40		2,500	0%
TFTP Admin Cost Transfer		9,600		9,700	10,088	10,244		10,600	105%
TFTP - Taxes		4,027		4,173	4,500	4,431		4,750	106%
TFSS Wages		2,249		4,650	2,644	4,177		5,000	189%
Wages-Winter Maint		79		-	528	29		-	0%
TFSS - Benefits		611		1,183	898	1,284		1,500	167%
Benefits-Winter Maint		20		-	212	7		-	0%
TFSS - Maint/Supplies		3		2,650	2,000	4,437		4,500	225%
TFSS - Professional Fees		-		-	-	4,929		1,500	0%
TFSS - Hydro		21,663		19,868	24,000	24,115		22,500	94%
TFSS Contracted Services (Veolia)		42,299		26,087	40,000	38,410		42,400	106%
TFSS - machine charges		3,870		4,067	4,000	5,033		5,200	130%
Interfun. Machine Chgs-Winter Maint		90		-	100	30		-	0%
T/F SEWERS- Operating Expenses		1,240,346		921,235	990,866	875,285		1,075,969	109%
Transfer Prepd Cap Contr Reserves		27,453		34,744	-	-		-	0%
TFsewer System Reserve Transfers		32,794		15,976	43,922	43,922		22,914	0%
T/F SEWERS RESERVE TRANSFERS		60,247		50,720	43,922	43,922		22,914	52%
NET COST -T/F SEWERS		269,500.00		(44,272.71)	-	(155,519.28)		-	0%

4500 Environmental - Source Water Protection

▶ Operating Budget Details - SOURCE WATER PROTECTION

- ▶ The Grey Sauble Conservation Authority continue to implement the relevant legislation for Source Water Protection. This service is funded through the Water user fees.

	2020	2021	2022		2023	
WATERWORKS	Actual	Actual	Budget	2022 To Date	Budget	B-B %
SB Water - Ontario Grants	-	-	-	-	-	0%
SB WATER - Fees & Serv Chgs	-	-	-	-	-	0%
SOURCE WATER PROTECTION Revenu	-	-	-	-	-	0%
SB WATER - Wages	-	-	-	-	-	0%
SB Water - Benefits	-	-	-	-	-	0%
SB Water - Gen Admin	140	149	200	160	200	100%
SB Water - Other	55	423	200	43	200	100%
SB Water - Contracted Services	3,500	2,500	3,700	2,500	3,000	81%
SOURCE WATER PROTECTION-Expens	3,695	3,071	4,100	2,703	3,400	83%
SWP RESERVE Transfers M WATER	(2,850)	(2,000)	(2,050)	(2,050)	(1,700)	0%
SWP Reserve Transfer to GG Surplus	-	-	-	-	-	0%
SWP RESERVE Transfers T WATER	(2,850)	(2,000)	(2,050)	(2,050)	(1,700)	0%
NET COST SOURCE WATER PROTECTIC	(2,004.83)	(928.89)	-	(1,397)	-	0%

4510 Environmental - Mildmay Water

WATERWORKS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
USER FEES M Water - Residential	289,251	303,687	312,800	317,027	328,500	105%
USER FEES M Water - Non Res	42,419	43,532	44,800	44,106	47,500	106%
M WATER - Fees & Serv Chgs	4,400	6,387	5,000	1,993	3,000	60%
M WATER-Investment Income	8,023	5,636	10,000	28,001	12,000	120%
MILDMAY WATER- Operating Revenu	344,093	359,242	372,600	391,126	391,000	105%
ENV - MC WATER DISTR. - Wages	16,533	19,694	19,775	20,894	22,000	111%
Wages-Winter Maint	340	481	635	210	-	0%
Benefits	4,455	5,630	5,711	6,076	6,600	116%
Benefits-Winter Maint.	83	115	212	55	-	0%
Materials/Supplies/Maint.	196	6,172	8,000	5,914	8,000	100%
Professional Costs	-	-	-	3,307	-	0%
General Administrative	13	393	200	289	200	100%
Hydro	12,553	10,945	16,000	11,675	15,000	94%
Insurance	2,454	2,645	3,000	2,835	3,150	105%
Contracted Services Veolia	175,402	182,629	187,000	221,156	198,220	106%
Interfunctional - Machine Charge	3,759	5,890	8,000	4,183	8,650	108%
Interfun. Machine Chgs-Winter Maint	626	559	600	195	-	0%
Interfunctional Trf SWb	16,500	16,700	17,400	17,400	18,300	105%
Taxes	211	219	245	233	300	122%
MILDMAY WATER- Operating Expens	233,125	252,073	266,778	294,420	280,420	105%
Other Transfers - Capital	-	-	-	-	-	0%
Reserve Transfer	111,970	99,000	105,822	105,822	110,580	0%
MILDMAY WATER RESERVE TRFR	111,970	99,000	105,822	105,822	110,580	104%
NET COST MILDMAY WATER	1,002	(8,169)	-	9,116	-	0%

4500 Environmental - Teeswater Water

WATERWORKS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
USER FEES T Water - Residential	269,365	279,352	287,800	292,322	302,500	105%
USER FEES T Water - Non Res	45,448	46,820	48,250	46,588	51,000	106%
T WATER - Fees & Serv Chgs	388	1,936	2,200	895	1,300	59%
T WATER -Investment Income	1,963	2,910	3,000	13,848	3,000	100%
TEESWATER WATER-Revenue	317,164	331,018	341,250	353,654	357,800	105%
ENV - TC WATER DISTR. - Wages	14,759	15,751	20,000	24,102	25,000	125%
Benefits	3,974	4,776	5,613	7,764	7,500	134%
Materials/Supplies/Maint.	4,114	249	8,000	4,244	8,500	106%
Professional Costs	-	1,987	-	-	-	0%
General Administrative	13	143	200	289	300	150%
Hydro	9,675	9,895	10,400	11,914	11,150	107%
Insurance	819	1,740	1,900	2,751	3,050	161%
T WATER Major Repairs/Expense	-	-	-	-	-	0%
Contracted Services Veolia	158,558	160,643	165,000	175,787	180,000	109%
Interfunctional - Machine Charge	761	391	1,500	10,613	3,000	200%
Interfun. Machine Chgs-Winter Maint	167	-	200	55	-	0%
Interfunctional Trf SWB	16,500	16,700	17,400	17,400	18,300	105%
Taxes	243	252	300	268	300	100%
TEESWATER WATER-Expenses	209,584	212,527	230,513	255,186	257,100	112%
Other Transfers to Reserves	108,582	108,810	110,737	110,737	100,700	0%
TEESWATER WATER RESERVE TRFR	108,582	108,810	110,737	110,737	100,700	91%
NET COST TEESWATER WATER	1,001.65	(9,681.66)	-	12,269.38	-	0%

4400 Environmental - Solid Waste Mgmt.

SOLID WASTE MGMT	2020	Actual	2021	Actual	2022 Budget	2022 To Date	2023 Budget	B-B%
USER FEES Garbage Coll	91,895		92,829		97,470	99,187	109,200	112%
Bag Tag Revenue	129,980		127,715		126,000	127,157	153,600	122%
Sales-Recycling Materials	220		370		300	160	300	100%
RECYCLING/WASTE COLL Rev	222,094		220,914		223,770	226,504	263,100	118%
MCLF - Fees & Service Chgs	1,372		2,664		2,000	1,400	2,100	105%
MCLF Revenue - WEE	1,755		1,216		1,000	575	1,200	120%
MCLF- Machine Charge Revenue	26,061		26,362		24,000	25,825	25,500	106%
MCLF - land rent	2,160		2,250		2,500	2,880	2,880	115%
MCLF- Sale of Goods-metal	5,592		11,776		8,000	15,156	8,000	100%
CARRICK LANDFILL- Revenue	36,940		44,268		37,500	45,836	39,680	106%
TCLF - Fees & Service Chgs	130,429		112,066		115,000	109,919	125,000	109%
TCLF Revenue - WEE	1,153		2,415		1,500	1,122	1,500	100%
TCLF Machine Charges	33,971		35,248		30,000	23,225	31,800	106%
TCLF - Sale of Goods	10,027		17,333		10,000	15,427	10,000	100%
CULROSS LANDFILL- Revenue	175,850		167,062		156,500	149,693	168,300	108%
TOTAL SOLID WASTE MGMT REV	434,885		432,244		417,770	422,033	471,080	113%
Blue boxes	284		627		500	-	350	70%
#17-WAGES-1993 JD DOZER	3,905		3,203		3,173	2,052	3,000	95%
#17-BENEFITS-1993 JD DOZER	947		629		952	647	1,000	105%
#17-MAT/SUP/MTN-1993 JD DOZER	11,419		32,159		5,000	7,297	7,500	150%
# 31 Float Repairs/Service	-		-		1,500	2,970	2,000	133%
#XX Compactor - wages	-		-		2,000	115	1,500	75%
Compactor benefits	-		-		500	39	450	90%
Compactor maintenance	-		-		3,000	2,482	3,000	100%
Recycling Contract	51,430		52,524		53,560	53,643	56,750	106%
Garb.Collect. - Contract	46,895		48,736		52,644	54,809	68,000	129%
Admin-Bag Tags	1,512		-		1,500	1,812	2,000	133%
Post Closure Liability Transfer	7,667.70		35,679.89		12,000	-	9,000	75%
RECYCLE/WASTE COLL- Expenses	124,061		173,559		136,329	125,868	154,550	113%

4400 Environmental - Solid Waste Mgmt. cont.

SOLID WASTE MGMT	2020	Actual	2021	Actual	2022 Budget	2022 To Date	2023 Budget	B-B%
ENV - MC LANDFILL - Wages		37,966		40,727	39,307	37,362	45,000	114%
Wages-Winter Maint		584		29	635	182	-	0%
Benefits		8,252.09		7,741.56	8,672	6,749	13,500	156%
Benefits-Winter Maint.		142		7	53	43	-	0%
Materials/Supplies/Maint.		4,472		147	1,000	3,930	3,800	380%
Equipment Fuel		-		68	200	288	1,200	600%
Equipment Maintenance		-		-	200	-	200	100%
Seminars & Training		-		-	250	-	250	100%
Professional Costs		7,846		9,679	10,200	8,939	10,200	100%
General Administrative		-		216	200	-	200	100%
Telephone		168		153	250	70	250	100%
Insurance		318		389	410	591	650	159%
Other		300		329	300	400	300	100%
Rents & Financial Services		865		2,190	1,500	2,409	2,300	153%
Contracted Services		11,160		6,648	8,000	9,979	9,000	113%
Interfunctional - Machine Charge		27,510		26,413	24,000	26,095	27,500	115%
MCLF Admin Cost Trfr		13,100		13,100	13,624	13,780	14,300	105%
Taxes		1,966		2,038	2,200	2,497	2,650	120%
CARRICK LANDFILL- Expenses		114,650		109,875	111,001	113,312	131,300	118%
ENV - TC LANDFILL - Wages		57,471		60,434	56,048	62,654	65,000	116%
Benefits		10,160		9,605	10,681	13,944	20,100	188%
Materials/Supplies/Maint.		3,743		4,566	3,000	2,992	3,000	100%
Equipment Fuel		61		199	500	7,796	5,000	1000%
Seminars & Training		-		-	250	-	250	100%
Professional Costs		7,831		14,479	12,000	7,415	9,000	75%
General Administrative		-		52	500	160	500	100%
Telephone		61		61	250	58	250	100%
Insurance		318		389	1,800	591	650	36%
Other		300		329	400	400	400	100%
Rents & Financial Services		865		2,063	1,500	2,279	2,200	147%
Contracted Services		25,194		28,166	25,000	27,559	25,000	100%
Interfunctional - Machine Charge		33,971		35,248	30,000	23,225	34,500	115%
Interfun. Machine Chgs-Winter Maint		314		944	600	-	-	0%
TCLF Admin Cost Transfer		13,100		13,250	13,780	13,780	14,500	105%
Taxes		3,724		3,860	4,000	4,099	4,200	105%
CULROSS LANDFILL Expenses		157,113.66		173,645.98	160,309	166,952	184,550	115%
Carlsruhe LF- Professional Costs		-		2,989	-	-	-	0%
CARLSRUHE LANDFILL-Expenses		-		2,989	-	-	-	0%
TOTAL LANDFILL/RECYCLE/WASTE EXPE		395,824		460,070	407,639	406,131	470,400	115%
LANDFILL - Reserves Trfr		39,060		30,690	10,131	10,131	680	7%
NET COST -SOLID WASTE MGMT		-		58,516	-	(5,771)	-	0%

4600 Environmental - Storm Water Management

STORMWATER MANAGEMENT	2020	Actual	2021	Actual	2022	2022 To	2023	B-B %
					Budget	Date	Budget	
Urban Storm Water Mgmt- wages		1,752		2,207	2,750	2,054	5,000	182%
Urban StormWater Mgmt - Benefits		472		618	793	566	1,500	189%
UrbanStormWaterMgmt-Maint/Supplie		4,468		769	3,000	3,615	3,750	125%
UrbanStormWaterMgmt-Contracted Ser		8,462		8,280	12,000	7,437	10,000	83%
Urban Storm Water - Machine chges		2,804		2,689	3,500	1,805	3,500	100%
Rural Storm Water - wages		6,406		9,221	6,345	4,425	7,100	112%
Rural Storm Water - Benefits		1,611		2,478	2,115	1,303	2,130	101%
Rural Storm Water - Materieals/Supplie		1,034		5,712	8,000	769	4,500	56%
Rural Storm Water - Contracted Services		5,704		8,776	10,000	4,932	7,500	75%
Rural Storm Water-Machine Charges		10,304		15,479	15,000	8,060	12,000	80%
RDS DRAINAGE - Maintenance		1,784		3,262	5,000	1,608	2,500	50%
STORMWATER MGMT- Expenses		44,801		59,491	68,503	36,573	59,480	277%
Rds Drainage - Transfer to Reserve		116,010		116,010	125,000	125,000	130,000	87%
NET COST STORMWATER MGMT		160,811		175,501	193,503	161,573	189,480	98%

5000 - Public Health and Cemeteries

Operating Budget Details - 5000 Public Health & Cemeteries - This service area includes operations and maintenance of Cemeteries, Mortuary and Cenotaphs, Doctor Recruitment, the Mildmay Health Clinic and the Teeswater Doctor's Office and Medical Centre.

The Culross and Teeswater Cemetery Board operations are overseen by a volunteer committee with operations 100% funded through fees and charges, investment interest and community donations.

Cenotaph & Mortuary Budget - \$2,150 is used to maintain the Cenotaphs and Mildmay Mortuary Building. Abandoned cemeteries in South Bruce are maintained on an as-needed basis.

The Mildmay Community Health Foundation continues to oversee operations of the Mildmay Health Clinic and costs are funded 100% through rental income. The Teeswater Doctor's Office Operating Expenses will also be funded from Rental Income.

The Teeswater Doctor's Office and Medical Centre Buildings were purchased in 2021 to provide for a new medical clinic in Teeswater. A steering committee has made plans for the building renovations and fundraising and will be establishing a Non-profit corporation for the operations of the medical clinic once the project is completed.

Doctor Recruitment - \$20,700 - up \$9,122 - The Brockton and Area Physician Recruitment Committee and the Wingham and Area Health Professionals Recruitment Committee provide for the recruitment of Doctors and health professionals for South Bruce.



5000 - Public Health and Cemeteries, cont.

PUBLIC HEALTH/CEMETERIES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
MC Mortuary - fees	300	-	200	-	100	50%
MORTUARY/CENOTAPH- Operating Revenue	300	-	200	-	100	50%
DOCTOR RECRUITMENT/HEALTH DONATION	11,250	5,937	28,250	28,250	-	0%
M MED CLINIC - Rental Income	36,903	36,903	39,168	36,903	36,900	94%
Med Clinic Sale of Hydro	5,402	5,151	5,000	5,314	5,300	106%
M MED CLINIC - Other	1,894	1,754	2,000	2,138	2,000	100%
M MEDICAL CLINIC - Operating Revenue	44,198	43,808	46,168	44,355	44,200	96%
TC Cemetery Board	24,759	14,737	18,000	18,443	20,200	112%
SH Cemetery	3,722	3,486	3,250	5,325	5,700	175%
CEMETERY BOARDS- Revenue	28,481	18,223	21,250	23,768	25,900	122%
Jane St Doctors Office - Rental Income	-	17,522	21,600	19,115	19,200	89%
T Medical Clinic -Other Revenue Donations	-	-	6,886	-	-	0%
TDOCTORS OFFICE/Medical Clinic -Operating Revenue	-	17,522	28,486	19,115	19,200	67%
PH - CENOTAPH/Mortuary - Wages	661	1,130	1,200	811	900	75%
Benefits	117	266	300	232	250	83%
Hydro	234	257	300	309	300	100%
Water/Sewer	552	567	600	583	600	100%
M Mortuary Machine Charges	226	345	400	-	200	50%
MORTUARY/CENOTAPH- Expense	1,789.77	2,565.76	2,800	1,936	2,250	80%
PH - TC CEMETERY - Wages	6,400	6,396	8,000	8,054	8,300	104%
Benefits	1,029	1,237	1,100	1,435	1,500	136%
Materials/Supplies/Maint.	504	912	1,100	376	1,000	91%
Seminars & Training	-	-	100	-	100	100%
Professional Costs	1,706	720	600	912	1,000	167%
General Administrative	1,298	1,101	1,500	1,081	1,000	67%
Insurance	969	1,020	1,100	913	1,100	100%
Rents & Financial Services	3,630	3,050	4,000	5,512	6,000	150%
Contracted Services	7,276	300	500	160	200	40%
PH - SH CEMETERY - Wages	1,868	2,180	2,500	2,952	3,200	128%
Benefits	244	(12)	350	429	500	143%
Other	180	180	200	339	400	200%
Rents & Financial Services	1,430	1,050	200	1,606	1,600	800%
CEMETERY BOARDS- Expenses	28,481	18,135	21,250	23,768	25,900	122%

5000 - Public Health and Cemeteries, cont..

PUBLIC HEALTH/CEMETERIES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
DrRecruit't/Hosp Donations Brockton & Ar	4,500	3,850	4,450	4,450	9,250	208%
DrRecruit't/Hosp Donations Wingham & Ar	9,328	7,128	7,200	7,128	7,200	100%
Doctor Incentive Funding - B&A	11,250	3,850	28,250	28,250	4,250	15%
HEALTH/DOCTOR RECRUITMENT Operating	25,078.00	14,828.00	39,900	39,828	20,700	52%
M HEALTH CLINIC - Wages	12,656	14,006	13,465	14,372	15,000	111%
M Health Clinic - Benefits	1,504	1,709	1,836	2,927	3,200	174%
M Health Clinic -Mat/Supplies/Maint	2,958	1,762	3,000	2,176	3,000	100%
M Health Clinic - Hydro	3,648	3,273	4,000	4,449	4,500	113%
M Health Clinic - Heat	1,148	2,017	1,700	1,432	1,700	100%
M Health Clinic - Telephone	3,109	3,160	3,300	3,274	3,350	102%
M Health Clinic - Water Sewer Fees	1,274	1,309	1,904	1,349	1,400	74%
M Health Clinic - Insurance	886	1,482	1,630	2,181	2,400	147%
M Health Clinic - Other	50	50	50	50	50	100%
M Health Clinic - Contracted Services	200	200	200	200	200	100%
M Health Clinic - Machine Chgs	1,678	1,002	2,000	290	500	0%
Excess funds to Medical Clinic	14,520	13,840	13,083	11,654	8,900	68%
M MEDICAL CLINIC- Operating Expenses	44,198	43,808	46,168	44,355	44,200	96%
Jane St Doctors Office - Wages	-	1,869	2,500	3,272	3,650	146%
Jane St Doctors Office - Benefits	-	391	500	567	700	140%
Jane St Doctor Office- Mat/Supplies/Maint	-	316	750	763	400	53%
Jane St Doctor Office - Hydro	-	1,005	1,500	1,061	1,200	80%
Jane St Doctors Office - Heat	-	-	800	959	1,000	125%
Jane St Doctors Office - Water/Sewer	-	3,667	3,777	3,777	4,000	106%
Jane St Doctors Office - Insurance	-	153	1,000	329	500	50%
Jane St Doctors Office - Other	-	8	50	-	-	0%
Jane St Doctors Office- Contracted Services	-	278	300	-	300	100%
Jane St Doctors Office - Machine Charges	-	683	1,000	740	1,000	100%
JANE ST Doctors Office - Operating Expense	-	8,370	12,177	11,468	12,750	105%

5000 - Public Health and Cemeteries, cont...

PUBLIC HEALTH/CEMETERIES	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
T Medical Clinic - Wages	-	-	800	72	500	63%
T Medical Clinic - Benefits	-	-	200	16	100	50%
T Medical Clinic - Mat/Supplies/Maint	-	-	208	2,888	2,000	962%
T Medical Clinic - Professional Fees	-	-	-	7,229	4,000	0%
T Medical Clinic - Hydro	-	142	1,648	706	2,000	121%
T Medical Clinic - Heat	-	282	676	1,042	1,500	222%
T Medical Clinic - Phone/Fax/Internet	-	-	714	-	-	0%
T Medical Clinic - Water/Sewer/Taxes	-	3,504	600	338	1,000	167%
T Medical Clinic - Insurance	-	-	1,020	256	1,100	108%
T Medical Clinic - Other	-	-	518	-	1,500	290%
T Medical Clinic - Major Repairs/Expense	-	-	-	-	-	0%
T Medical Clinic - Contracted Services	-	-	102	-	600	588%
T Medical Clinic - Machine Charges	-	-	400	68	600	150%
T MEDICAL CLINIC- Operating Expenses	-	3,928	6,886	12,614	14,900	216%
Public Health - Transfer to Reserves	(10,750)	-	-	-	-	0%
Public Health - Transfer to/fr Reserves	-	2,087	-	-	-	0%
T Health Clinic - Reserve Transfer	-	-	-	(12,614)	(14,900)	0%
T Doctors Office - Trfr to Reserve	-	1,800	9,423	7,647	6,450	0%
HEALTH/CEMETER RESERVE TRFRS	(10,750)	2,087	9,423	(4,967)	(8,450)	-90%
NET COST PUBLIC HEALTH/CEMETERIES	4,568	(5,608)	14,250	13,514	22,850	160%
Summary Net Costs	-	-	-	-	-	0%
Cenotaph/Mortuary	1,490	2,565.76	2,600	1,936	2,150	83%
M Medical Clinic	-	(13,839.68)	-	-	-	0%
T Doctors Office	-	(7,065.14)	-	-	-	0%
T Medical Clinic	-	3,928.34	-	-	-	0%
Cemeteries	-	(88.03)	-	-	-	0%
Doctor Recruitment	3,078	8,890.64	11,650	11,578	20,700	178%
-	4,568	(5,608.11)	14,250	13,514	22,850	0%

7000 - Libraries, Parks, Recreation

Operating Budget Details - The Recreation & Facilities Manager oversees the management of municipal facilities, parks, Recreation programs, pools and Community Centres and Halls.

Libraries are fully funded through rental fees paid by the County of Bruce. The Municipality provides caretaking and maintenance activities at the Libraries.

Parks - \$80,040 - up 8% - Taxes and rental fees help fund the operations and maintenance of municipal parks, ball diamonds and soccer fields. There are agreements with local service clubs to provide for the maintenance and upkeep of some of the municipal playgrounds and parks in South Bruce.

Recreation Programs & Administration - \$117,670 - up 11%- This budget includes the wages for the Recreation and Facilities Manager and costs to provide a variety of programs. Programs are largely funded through user charges and include gymnastics, seniors activities, pickleball, the Mildmay Wellness centre and fitness program, and other initiatives that are provided from time to time. Truck operating revenue and expenses were added to this budget.



7100 - Libraries

LIBRARIES	2020	Actual 2021	Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Rental Fees - Mildmay Library	10,959	11,175	11,397	11,407	11,625	102%	
Rental Fees - T Library	22,633	23,079	23,529	23,558	24,000	102%	
LIBRARIES- Revenue	33,592	34,254	34,926	34,965	35,625	102%	
REC - MC LIBRARY - Wages	7,749	7,407	4,560	7,600	4,880	107%	
Benefits	934	847	504	873	950	188%	
Materials/Supplies/Maint.	1,532	886	1,200	912	1,200	100%	
Hydro	1,160	1,318	1,560	1,498	1,600	103%	
Heat	625	641	561	653	700	125%	
MLIB-Water/Sewer , bag tags	1,274	1,309	1,350	1,349	1,400	104%	
M Library - insurance	-	-	-	487	550	0%	
Other	50	526	50	50	50	100%	
Major Repairs/Expense	3,247	-	-	-	-	0%	
Interfun. Machine Chgs-	714	623	1,000	240	500	50%	
M LIBRARY- Expense	17,285	13,557	10,785	13,662	11,830	110%	
REC - TC LIBRARY - Wages	4,947	3,186	2,610	6,801	3,500	134%	
Benefits	884	584	327	879	700	214%	
Materials/Supplies/Maint.	1,192	597	950	1,150	950	100%	
General Administrative	25	23	50	13	50	100%	
Hydro	1,506	1,609	2,040	2,093	2,100	103%	
Heat	1,515	1,416	1,400	1,849	2,000	143%	
Telephone	674	673	726	673	700	96%	
T Library - water/sewer , tags	1,052	1,080	1,144	1,114	1,200	105%	
Insurance	-	366	-	980	1,100	new	
Contracted Services	3,345	2,892	4,000	4,414	4,500	113%	
Interfunctional - Machine Cha	344	197	700	335	400	57%	
T LIBRARY- Operating Expense	15,485	12,623	13,947	20,300	17,200	123%	
M Library Reserve Transfer	(915)	644	612	612	(205)	0%	
T Library Reserve Transfer	7,146	9,154	9,582	9,582	6,800	0%	
SB Library Transfer	6,231	9,798	10,194	10,194	6,595	65%	
NET COST LIBRARIES	5,409	1,724	-	9,192	-	0%	



7200 - Parks & Ball Diamonds

PARKS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %	Explanation
MC BALL PARK - Rentals	185	1,981	4,500	3,654	4,500	100%	-
MPARKS - Revenue - Fees	-	3,041	3,400	4,903	5,800	171%	Burger Box Hydro/donation
M PARKS - Rentals (Burger Box)	-	3,450	3,554	3,660	3,660	103%	Rent from Burger Box
TC Ball Park - Rentals	257	220	1,600	433	1,600	100%	-
PARKS - Donations	400	-	-	150	150	new	Camping/Rotary Park Donations
F BALL PARKS - Rentals	-	-	1,350	1,353	1,350	100%	-
F BALL PARKS - donations	-	-	2,650	1,600	2,650	100%	Extra Fee Homecoming hydro
PARKS- Operating Revenue	842	8,692	17,054	15,752	19,710	116%	-
REC - MC PARKS - Wages	17,029	19,430	16,480	23,324	20,000	121%	-
Benefits	3,577	5,025	3,840	6,444	6,000	156%	30% of wages
Materials/Supplies/Maint.	2,951	4,385	3,680	4,956	3,100	84%	stone dust, minor repairs
Professional Costs	-	-	-	144	150	0%	PRO membership
Seminars & Training	-	106	-	322	-	0%	-
Hydro	2,898	6,550	6,644	7,603	7,500	113%	-
Water/Sewer/St Lites/Garb/BagTags	3,148	5,225	3,315	3,303	3,400	103%	incl R Park taxes
Insurance	3,272	4,021	4,423	4,953	5,500	124%	5,497.83
Contracted Services	488	684	600	539	600	100%	Pool Hill mowing
Interfunctional - Machine Charge	7,546	6,127	8,500	14,299	8,500	100%	ATV repairs & vandalism in
M PARKS- Operating Expense	40,910	51,553	47,482	65,887	54,750	115%	-
REC - TC PARKS - Wages	13,429	14,417	10,922	9,079	11,000	101%	wage grid increases
Benefits	3,030	2,644	1,877	2,146	3,300	176%	30% of wages
Materials/Supplies/Maint.	2,342	1,143	1,683	782	1,500	89%	stone dust, minor repairs
General Administrative	170	212	50	466	200	400%	Advertising, meetings, PRO
Hydro	1,258	1,467	1,560	1,714	1,700	109%	-
T Parks - water/sewer/stlites/bagtag	1,682	1,726	1,777	1,777	1,850	104%	-
Insurance	2,369	2,912	3,203	3,587	4,000	125%	3,981.57
Interfunctional - Machine Charge	9,477	8,915	8,850	7,910	8,850	100%	packer, mowers, trimming, etc
T PARKS - Operating Expense	33,759	33,435	29,922	27,461	32,400	108%	-
FORMOSA PARKS - Wages	3,566	4,414	2,731	2,063	3,000	110%	2021 incl tree trimming at park
Benefits	866	1,423	534	512	900	169%	20.5% of wages
Materials/Supplies/Maint	249	187	1,000	492	700	70%	stone dust, minor repairs
General Administrative	-	294	-	466	300	0%	Advertising, meetings, PRO
Formosa Park - hydro	784	1,096	3,800	1,552	1,800	47%	LED lighting
F Parks - Water/Sewer	639	651	714	672	700	98%	-
Interfunctional Mach Chgs	3,675	4,825	2,000	1,680	2,000	100%	2021 incl tree trimming at park
F PARKS- Operating Expense	9,780	12,890	10,779	7,437	9,400	87%	-
M Parks Transfer to Reserve	2,000	2,000	2,000	2,000	2,000	0%	-
T Parks Transfer to Reserve	700	700	700	700	700	0%	-
F BALL PARK Transfer to Reserves	500	500	500	500	500	0%	-
PARKS RESERVE TRFRS	3,200	3,200	3,200	3,200	3,200	100%	-
NET COST PARKS	86,807	92,386	74,329	88,232	80,040	108%	-



7300 - Recreation Admin & Programs

Sports, Fitness & Recreation



RECREATION PROGRAMS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
SB Rec - Ont Grants	-	-	44,250	38,530	44,250	100%
SB Rec - Federal Grants	-	-	-	1,996	2,700	0%
SB Rec -Fitness	4,920	2,157	12,530	22	4,150	33%
SB Rec - Camps	-	-	-	4,754	26,000	0%
SB Rec - Cooking Classes/Other	-	-	2,000	1,535	3,600	180%
SB REC - Pckleball fees	2,556	4,274	5,610	3,820	5,610	100%
SB Rec -Seniors Fees	-	-	714	1,343	1,500	210%
SB Rec - Machine Chgs Truck	-	7,894	12,500	7,658	12,500	100%
SB Rec - Donations	40	-	-	2,500	-	0%
MC REC-Tennis Fees	75	102	500	159	500	100%
MC REC - Program Fees	2,874	341	8,680	25	4,000	46%
MC REC Gymnastics Fees	2,710	5,895	9,267	14,517	14,000	151%
MC REC - Donations	-	-	1,000	-	-	0%
TC Rec - Donations	875	100	600	100	-	0%
RECREATION REVENUE - TOTAL	14,050	20,763	97,651	76,958	118,810	122%
REC-SB RECREATION WAGES	75,056	79,291	80,000	80,493	87,400	109%
Camps Wages	-	-	-	868	17,680	0%
Benefits - SB Recreation	21,159	22,721	21,440	23,885	26,220	122%
Camps Benefits	-	-	-	103	3,536	0%
SB Rec Materials/Supplies/Maint.	660	35	300	1,041	300	100%
Camps - Mat/Supplies/Maint	-	-	-	1,563	4,784	0%
Cooking Classes Expenses	-	-	2,000	886	3,600	0%
Truck/Trailer Insurance and Maintenance	-	-	2,000	-	2,000	100%
Truck - Fuel	-	2,138	3,000	2,549	3,200	107%
Seminars & Training	-	560	1,500	560	-	0%
General Administration	674	407	600	332	600	100%
SB Rec - Pickle Ball	2,158	109	5,610	3,170	5,610	100%
SB Rec - Seniors Program Exp	-	-	714	1,429	1,500	210%
SB Rec - Telephone	768	719	612	543	600	98%

Recreation Programs & Administration

RECREATION PROGRAMS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
SB Rec - Ont Grants	-	-	44,250	38,530	44,250	100%
SB Rec - Federal Grants	-	-	-	1,996	2,700	0%
SB Rec - Fitness	4,920	2,157	12,530	22	4,150	33%
SB Rec - Camps	-	-	-	4,754	26,000	0%
SB Rec - Cooking Classes/Other	-	-	2,000	1,535	3,600	180%
SB REC - Pckleball fees	2,556	4,274	5,610	3,820	5,610	100%
SB Rec -Seniors Fees	-	-	714	1,343	1,500	210%
SB Rec - Machine Chgs Truck	-	7,894	12,500	7,658	12,500	100%
SB Rec - Donations	40	-	-	2,500	-	0%
MC REC-Tennis Fees	75	102	500	159	500	100%
MC REC - Program Fees	2,874	341	8,680	25	4,000	46%
MC REC Gymnastics Fees	2,710	5,895	9,267	14,517	14,000	151%
MC REC - Donations	-	-	1,000	-	-	0%
TC Rec - Donations	875	100	600	100	-	0%
RECREATION REVENUE - TOTAL	14,050	20,763	97,651	76,958	118,810	122%
REC-SB RECREATION WAGES	75,056	79,291	80,000	80,493	87,400	109%
Camps Wages	-	-	-	868	17,680	0%
Benefits - SB Recreation	21,159	22,721	21,440	23,885	26,220	122%
Camps Benefits	-	-	-	103	3,536	0%
SB Rec Materials/Supplies/Maint.	660	35	300	1,041	300	100%
Camps - Mat/Supplies/Maint	-	-	-	1,563	4,784	0%
Cooking Classes Expenses	-	-	2,000	886	3,600	0%
Truck/Trailer Insurance and Maintenance	-	-	2,000	-	2,000	100%
Truck - Fuel	-	2,138	3,000	2,549	3,200	107%
Seminars & Training	-	560	1,500	560	-	0%
General Administration	674	407	600	332	600	100%
SB Rec - Pickle Ball	2,158	109	5,610	3,170	5,610	100%
SB Rec - Seniors Program Exp	-	-	714	1,429	1,500	210%
SB Rec - Telephone	768	719	612	543	600	98%

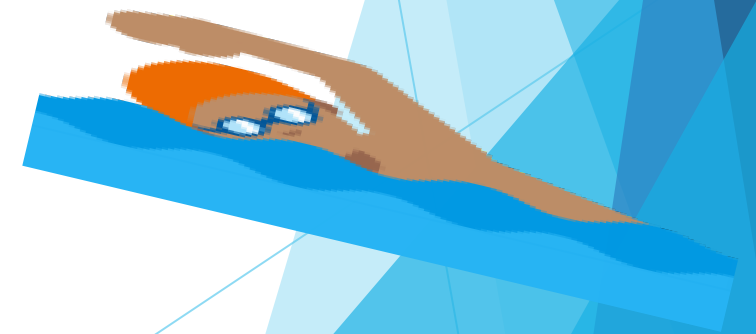
Recreation Programs & Administration -1

	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
RECREATION PROGRAMS						
Mileage	429	-	-	33	-	0%
Other	75	50	50	50	50	100%
Truck -Rental Charges	-	5,377	-	10,118	-	0%
SB Rec - contracted services	-	-	-	870	-	0%
Rec Co-ordinator wages	-	-	26,500	29,675	28,100	106%
Rec Co-ordinator benefits	-	-	6,000	3,418	5,620	94%
Rec Co-ordinator expenses	-	-	11,750	5,437	10,530	90%
REC - Gymnastics Wages	3,375	4,612.09	6,563	5,843	7,500	114%
Fitness wages	5,386	4,655	9,310	194	2,500	27%
Other Program Wages	1,335	189	6,970	-	-	0%
Gymnastics Benefits	89	140	204	484	1,500	735%
Fitness Benefits	147	129	300	7	500	167%
Other Program Benefits	42	5	210	-	-	0%
Gymnastics Expenses	1,566	60	2,500	2,500	2,500	100%
Fitness Expenses	266	271	2,920	-	1,150	39%
Other Program Expenses	188	-	1,500	-	4,000	267%
Tennis Program Expenses	-	-	500	-	500	100%
Other	50	50	-	-	-	0%
T REC Materials/Supplies/Maint	-	-	-	297	-	0%
Homecoming Expenses	-	-	6,000	5,475	6,000	100%
RECREATION - Operating Expense	113,424	121,517	218,453	181,822	227,480	104%
MC Recreation Reserve Transfer	-	-	-	-	2,500	0%
Reserve Transfer - Truck	-	-	10,500	-	12,500	0%
Reserve Transfer - Before/After school prc	-	-	5,300	-	-	0%
Homecoming Exp Transfer	-	-	(6,000)	(5,475)	(6,000)	0%
RECREATION RESERVE TRFRS	-	-	9,800	(5,475)	9,000	92%
NET COST RECREATION	99,374	100,754	105,902	99,389	117,670	111%

7500 - Swimming Pools

- Pools - \$102,794 - up 3% - This budget area funds the Outdoor Pool programs and activities in Mildmay and Teeswater. Summer staff oversee the Learn to Swim program and outdoor pool activities all summer long.

	2020 Actual	2021 Budget	To Dec 30 2021	2022 Budget	B-B %
SWIMMING POOLS					
MCPool - Federal Grants		1,800		1,800	100%
MCPool - Fees & SC		2,500		2,500	100%
MPool-Fees-Swim Team		1,200	1,808	1,500	125%
MCPool - Admissions		4,100	4,755	4,500	110%
MCPool - Lessons		19,000	17,516	19,000	100%
MC Pool - Seasons Passes		6,000	4,997	6,000	100%
MC Pool - Rentals		500	350	500	100%
MC Pool - Donations		3,000	1,700	3,000	100%
M POOL - Operating Revenue	-	38,100	31,126	38,800	102%
TCPool - Federal Grants		1,800	-	1,800	100%
TCPool - Fees & SC		5,000	1,324	5,000	100%
TCPool - Admissions		4,500	5,192	5,200	116%
TCPool - Lessons	134	13,000	8,826	13,000	100%
TCPool - Seasons Passes		7,000	3,471	7,000	100%
TCPool - Rentals		2,200	462	2,200	100%
TCPool Rev - Donations		2,750	2,722	2,750	100%
T POOL - Operating Revenue	134	36,250	21,998	36,950	102%
REC - MC POOL - Wages	1,064	48,500	50,388	49,470	102%
Benefits	227	4,850	6,418	4,947	102%
Materials/Supplies/Maint.	114	4,600	7,998	4,600	100%
MC Pool - RLSS & Red Cross	246	600	878	600	100%
MC Pool Open/Close/Chemica	-	6,000	3,206	6,000	100%
Seminars & Training	-	100	454	100	100%
General Administrative	69	311	179	300	96%
Hydro	731	4,500	4,557	4,500	100%



Before & After School Program

- ▶ This is a new program that began in the fall of 2022. The Recreation and Facilities Manager oversees this department which is offered on a revenue neutral basis.

RECREATION PROGRAMS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Before/After School Program	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Before/After School Program fees	-	-	21,700	28,602	77,000	355%
Before/After School Program County/govt	-	-	3,000	9,743	6,000	200%
RECREATION REVENUE - TOTAL	-	-	24,700	38,345	83,000	336%
Before/After School Program wages	-	-	16,000	28,113	65,809	411%
Before/After School Program ben/ded	-	-	2,400	3,078	9,871	411%
Before/After School Program expenses	-	-	1,000	8,507	7,320	732%
RECREATION - Operating Expense	-	-	19,400	39,698	83,000	428%
Reserve Transfer - Before/After school prc	-	-	5,300	5,300	-	0%
	-	-	-	6,653	-	-

7500 Swimming Pools

	2020	2021	2022	2022 To	2023	
SWIMMING POOLS	Actual	Actual	Budget	Date	Budget	B-B %
MCPool - Federal Grants	-	-	1,800	1,996	2,000	111%
MCPool - Fees & SC	-	-	2,500	4,362	4,500	180%
MPool-Fees-Swim Team	-	1,808	1,500	1,020	1,500	100%
MCPool - Admissions	-	4,755	4,500	3,993	4,500	100%
MCPool - Lessons	-	17,516	19,000	18,834	19,500	103%
MC Pool - Seasons Passes	-	4,997	6,000	8,674	9,000	150%
MC Pool - Rentals	-	350	500	1,241	1,400	280%
MC Pool - Donations	-	1,700	3,000	2,058	2,500	83%
M POOL - Operating Revenue	-	31,126	38,800	42,177	44,900	116%
TCPool - Federal Grants	-	-	1,800	1,996	2,000	111%
TCPool - Fees & SC	-	1,324	5,000	3,780	5,000	100%
TCPool - Admissions	-	5,192	5,200	3,439	5,200	100%
TCPool - Lessons	134	8,826	13,000	12,242	13,000	100%
TCPool - Seasons Passes	-	3,471	7,000	5,355	7,000	100%
TCPool - Rentals	-	462	2,200	983	2,200	100%
TCPool Rev - Donations	-	2,722	2,750	2,040	2,750	100%
T POOL - Operating Revenue	134	21,998	36,950	29,835	37,150	101%
REC - MC POOL - Wages	1,064	50,388	49,470	54,376	53,000	107%
Benefits	227	6,418	4,947	6,359	10,600	214%
Materials/Supplies/Maint.	114	7,998	4,600	6,622	4,800	104%
MC Pool - RLSS & Red Cross	246	878	600	1,072	900	150%
MC Pool Open/Close/Chemica	-	3,206	6,000	6,132	6,200	103%
Seminars & Training	-	454	100	281	100	100%
General Administrative	69	179	300	35	150	50%
Hydro	731	4,557	4,500	5,120	5,200	116%
Heat	-	472	-	-	-	0%
Telephone	-	229	285	256	300	105%
Water/Sewers	2,278	2,343	2,413	2,415	2,500	104%
Insurance	4,468	4,748	5,415	5,157	5,750	106%

7500 - Swimming Pools, cont.

SWIMMING POOLS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Mileage	-	123	100	15	100	100%
Other	61	61	100	1,336	100	100%
Interfunctional - Machine Char	-	524	1,400	310	500	36%
Interfunctional Trf SWB	4,080	4,125	4,125	4,290	4,500	109%
M POOL - Operating Expense	13,338	86,705	84,355	93,774	94,700	112%
REC - TC POOL - Wages	1,082	36,136	46,676	35,229	49,950	107%
Benefits	277	4,098	5,284	4,169	9,990	189%
Materials/Supplies/Maint.	1,328	7,354	4,500	8,216	4,500	100%
TCPool - RLSS/RedCross	246	422	535	690	535	100%
TCPool-Open/Close/Chemicals	-	2,365	4,800	4,687	4,800	100%
T Swim Team Expenses	-	-	-	-	-	0%
Seminars & Training	-	280	100	870	100	100%
General Administrative	69	251	100	35	100	100%
Hydro	926	4,528	4,590	4,604	4,700	102%
Heat	-	-	-	-	-	0%
Telephone	-	231	255	255	300	118%
Water/Sewers	2,112	2,172	2,237	2,240	2,400	107%
Insurance	4,468	4,924	5,222	5,532	6,150	118%
Mileage	-	58	-	15	-	0%
Other	-	324	-	4,195	-	0%
Interfunctional - Machine Char	96	-	1,000	50	250	25%
Interfunctional Trf SWB	4,080	4,125	4,290	4,290	4,500	105%
T POOL - Operating Expense	14,684.05	67,267.31	79,589	75,077	88,275	111%
Transfers to Reserves	7,000	7,000	7,300	7,300	8,000	0%
Transfers to Reserves	7,000	7,000	7,300	7,300	8,000	0%
SWIMMING POOLS RESERVE TI	14,000	14,000	14,600	14,600	16,000	110%
NET COST SWIMMING POOLS	41,888	114,849	102,794	111,438	116,925	114%
M POOL NET COST	20,338	62,579	52,855	58,897	57,800	109%
T POOL NET COST	21,550	52,269	49,939	52,542	59,125	118%

7600 - Recreational Facilities

- ▶ There are a number of facilities in South Bruce that are available for a variety of recreational, community and cultural events and programs for the ratepayers and residents of South Bruce. The cost to maintain these facilities are funded through user fees and charges, community donations and taxation. The 2023 tax dollars needed for these facilities is \$403,979 - Up 8%.
- ▶ The following facilities are included in the 2023 Budget:
 - ▶ Mildmay Carrick Recreation Complex - \$182,160
 - ▶ Teeswater Culross Community Centre - \$158,996
 - ▶ Formosa Community Hall - \$31,355
 - ▶ Formosa Recreation Centre - \$12,625
 - ▶ Belmore Community Hall - \$4,200
 - ▶ Teeswater Town Hall - \$14,643



7600 - Recreation Facilities

ARENAS & COMMUNITY HALLS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
MCRC - Fees & SC	1,713	2,368	1,906	4,117	4,200	220%
MCRC - Bar Corkage	2,045	-	7,210	3,116	7,300	101%
MCRC - Public Skating	539	1,735	3,500	2,658	3,000	86%
MCRC - Vending Machines	1,310	1,101	2,000	1,327	2,000	100%
MCRC - Rentals	2,520	-	-	-	-	0%
MCRC - Hall Rentals	7,396	4,768	25,000	19,910	25,000	100%
MCRC - Seniors/Meeting Room Rent	789	222	2,600	1,716	2,600	100%
MCRC - Minor Hockey	41,113	38,813	54,000	45,384	54,000	100%
MCRC - Rec & Intermed Hockey	21,052	23,256	29,355	31,887	29,400	100%
MCRC - Broomball	12,830	8,307	19,500	18,145	19,500	100%
MCRC - Other Ice Rentals	9,935	4,869	7,725	5,008	7,750	100%
MCRC - Arena Floor Rental	-	-	3,300	4,370	5,500	167%
MCRC - Sale goods & supplies	224	-	-	-	-	0%
MCRC - Sale of Hydro	3,653	3,353	4,000	3,458	3,500	88%
MCRC - Donations	210	-	1,250	-	1,250	100%
MCRC - Operating Revenue	105,329	88,792	161,346	141,097	165,000	102%
TCCC - Fees & SC	596	658	350	715	800	229%
TCCC - Bar Corkage	665	483	4,635	1,287	2,000	43%
TCCC - Public Skating	218	2,082	4,000	3,455	3,700	93%
TCCC - Vending Machines	1,459	696	2,000	742	800	40%
TCCC - Other Revenue	1,120	1,171	1,200	2,067	2,200	183%
TCCC - Rentals	500	-	-	-	-	0%
TCCC - Hall Rentals	3,753	14,463	15,450	8,024	10,000	65%
TCCC - Meeting Room Rentals	402	205	350	721	2,500	714%
TCCC - Minor Hockey	35,173	31,847	52,530	46,376	52,500	100%
TCCC - Figure Skating	3,015	-	500	-	-	0%
TCCC - Rec & Intermed Hockey	31,935	21,657	39,964	42,671	40,000	100%
TCCC - Broomball	-	438	-	-	-	0%
TCCC - Other Ice Rentals	3,660	3,915	2,575	8,696	8,500	330%
TCCC - Arena Floor Rental	-	-	1,250	-	2,500	200%
TCCC - Sale of Hydro	4,541	3,787	3,500	3,987	4,000	114%
TCCC - Donations	50	-	-	-	-	0%
TCCC - Operating Revenue	87,086	81,404	128,304	118,744	129,500	101%

7600 - Recreational Facilities, cont.

	2020	2021	2022	2022 To	2023	
ARENAS & COMMUNITY HALLS	Actual	Actual	Budget	Date	Budget	B-B %
MCRC - Fees & SC	1,713	2,368	1,906	4,117	4,200	220%
MCRC - Bar Corkage	2,045	-	7,210	3,116	7,300	101%
MCRC - Public Skating	539	1,735	3,500	2,658	3,000	86%
MCRC - Vending Machines	1,310	1,101	2,000	1,327	2,000	100%
Town Hall - Rentals	2,368	6,805	9,270	10,030	9,550	103%
Town Hall - Donations	-	1,000	-	-	-	0%
TOWN HALL - Operating Revenue	2,368	7,805	9,270	10,030	9,550	103%
FCH - Bar Corkage	166	29	750	380	750	100%
FCH - Hall Rent	3,475	2,128	9,500	10,378	10,000	105%
FCH - Kitchen Fees	311	148	2,000	1,395	1,500	75%
F HALL - Operating Revenue	3,952	2,305	12,250	12,153	12,250	100%
F RECREATION Donations	-	-	-	-	-	0%
F REC CENTER - Operating Revenue	-	-	-	-	-	0%
ARENAS/HALLS - OPERATING REVENUE	198,735	180,306	311,170	282,025	316,300	102%
EXPENSES	-	-	-	-	-	0%
REC - MCRC - Wages	105,232	88,968	104,259	106,043	111,560	107%
Wages- Winter Maint	1,320	1,024	1,768	504	1,892	107%
Benefits	23,110	22,522	24,877	30,209	33,468	135%
Benefits-Winter Maint.	320	244	625	131	568	91%
Materials/Supplies/Maint.	25,835	23,784	25,500	18,016	25,500	100%
Bar	1,042	167	2,200	1,376	2,200	100%
Vending Machine	1,025	1,387	1,500	1,448	1,500	100%
Equipment Fuel	963	975	1,020	1,807	1,800	176%
Seminars & Training	356	670	2,000	1,220	1,500	75%
General Administrative	546	1,178	300	453	500	167%
Hydro	49,339	34,889	60,000	39,026	50,000	83%
Heat	10,163	8,508	8,400	11,856	10,350	123%
Telephone	3,892	3,499	4,000	3,818	4,000	100%
Water/Sewer /Bag tags	11,730	12,080	12,442	12,448	12,822	103%
Insurance	7,466	12,081	13,289	17,070	19,000	143%
Other	3,310	500	250	511	250	100%
Major Repairs/Expense	2,071	-	-	-	-	0%
Contracted Services	16,158	23,107	18,000	41,103	18,000	100%
Interfunctional - Machine Charge	2,272	884	2,400	1,810	2,400	100%
Interfun. Machine Chgs-Winter Maint	2,586	1,147	3,500	565	2,000	57%
Interfunctional Trf WSB	10,200	10,200	10,608	10,608	11,100	105%
MCRC - Operating Expense	278,937	247,817	296,938	300,022	310,410	105%

7600 - Recreation Facilities, cont..

ARENAS & COMMUNITY HALLS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
REC - TCCC - Wages	79,265	80,844	88,584	88,445	94,785	107%
Wages-Winter Maint.	204	-	832	70	832	100%
Benefits	17,489	17,410	18,388	22,143	24,650.00	134%
Benefits-Winter Maint.	51	-	104	19	104	100%
Materials/Supplies/Maint.	27,678	21,284	23,460	21,509	23,460	100%
Bar	85	-	765	448	765	100%
TCCC-Vending Machine Expenses	1,071	1,419	1,500	-	1,500	100%
Equipment Fuel	732	1,194	1,000	1,197	1,300	130%
Seminars & Training	356	240	1,250	1,100	1,250	100%
General Administrative	108	257	500	487	500	100%
Hydro	37,723	24,949	56,000	33,985	46,000	82%
Heat	6,896	7,474	6,000	7,894	8,100	135%
Telephone	1,572	2,804	2,000	3,381	2,000	100%
Water/Sewers	10,372	10,680	11,000	11,013	11,500	105%
Insurance	7,016	11,326	12,458	15,583	17,300	139%
Mileage	2	322	-	249	-	0%
Other	500	250	300	536	300	100%
Contracted Services	3,865	11,471	4,800	20,179	4,800	100%
Interfunctional - Machine Charge	808	1,002	1,200	3,398	1,200	100%
Interfun. Machine Chgs-Winter Maint	248	-	1,000	45	300	30%
Interfunctional Trf SWB	9,240	9,333	9,706	10,608	11,100	114%
TCCC - Operating Expense	205,283	202,257	240,847	242,286	251,746	105%
REC - TOWN HALL - Wages	2,180	2,877	3,495	8,281	3,740	107%
Benefits	410	709	364	1,048	748	205%
Materials/Supplies/Maint.	577	1,863	1,500	1,339	1,500	100%
Hydro	1,194	1,305	1,530	1,738	1,575	103%
Heat	2,591	2,035	2,193	3,606	3,800	173%
Town Hall - Telephone	1,732	1,762	1,800	1,827	1,850	103%
Town Hall - Water/Sewer	1,052	1,080	1,112	1,114	1,180	106%

7600 - Recreational Facilities, cont...

ARENAS & COMMUNITY HALLS	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Town Hall - Insurance	2,949	3,123	3,434	4,043	4,500	131%
Town Hall - Mileage & Other	-	38	100	13	-	0%
Contracted Services	3,549	2,737	3,000	2,129	3,000	100%
Interfunctional-Machine Charge	382	213	200	396	200	100%
TOWN HALL - Operating Expense	16,616	17,742	18,728	25,533	22,093	118%
FORMOSA HALL - Wages	4,299	2,762	8,140	8,479	7,600	93%
Benefits	888	671	1,519	1,826	1,900	125%
Materials/Supplies/Maintenance	5,368	7,029	3,570	5,786	6,000	168%
Bar	32	-	500	345	500	100%
Hydro	4,381	3,732	8,843	6,464	7,000	79%
Heat & Propane	1,924	2,141	2,200	2,822	2,600	118%
Telephone	1,565	1,477	1,700	1,598	1,700	100%
F Hall - water/sewer	718	534	732	551	580	79%
Insurance	2,634	3,087	3,340	4,230	4,700	141%
Other	50	300	50	25	25	50%
Contracted Services	3,630	3,965	4,000	4,793	4,500	113%
Interfunctional Machine Chgs	212	-	200	60	100	50%
F HALL - Operating Expense	25,701.09	25,698.75	34,794	36,979	37,205	107%
FORMOSA RECREATION - Wages	-	23	25	142	1,500	6000%
FORMOSA REC BENEFITS	-	5	5	35	300	6000%
F REC Materials/Supplies/Maint	-	-	600	1,346	1,500	250%
Hydro	2,755	702	5,100	1,374	3,000	59%
Heat	258	1,111	800	1,804	2,000	250%
F Rec Centre - sewers	326	534	550	551	575	105%
Insurance	2,630	2,761	2,800	3,274	3,650	130%
Mileage	-	3	-	-	-	0%
Contracted Services	-	-	-	94	100	0%
F REC CENTER - Operating Expense	5,970.12	5,140.80	9,880	8,619	12,625	128%
OTHER REC FACILITIES -Insurance	3,423	3,918	4,310	3,745	4,200	97%
OTHER FACILITIES - Operating Expense	3,422.69	3,917.88	4,310	3,745	4,200	97%
ARENAS/HALLS - OPERATING EXPENSES	535,930	502,573	605,497	617,185	638,279	105%
MCRC RESERVE Transfers	33,660	33,660	35,000	35,000	36,750	0%
TCCC RESERVE Transfers	33,660	33,660	35,000	35,000	36,750	0%
TOWN HALL RESERVE Transfers	(1,500)	-	2,000	2,000	2,100	0%
Pandemic Transfer from Reserves	-	-	-	(19,123)	-	0%
F HALL RESERVE Transfers	6,100	6,100	6,100	6,100	6,400	0%
OTHER FACILITIES RESERVE Trfrs	(430)	-	-	-	-	0%
ARENAS/HALLS - RESERVE TRFRS	71,490	73,420	78,100	58,977	82,000	105%
NET COST ARENAS/HALLS	408,685	395,688	372,427	394,138	403,979	108%

8000 - Planning & Development

The Planning and Development Budget includes planning and zoning activities, tourism activities and economic development initiatives.

PLANNING & ZONING - \$19,998 - up 4% - The County of Bruce provides planning reports and advice to Council regarding minor variances, severances, zoning and official plan changes and local subdivision initiatives in accordance with the Planning Act. The Chief Building Official is responsible for ensuring building matters comply with the Official Plan and Zoning Bylaw.

TOURISM - \$51,550 - up 1%- Activities in this budget include maintaining, installing, and removing Flower baskets, Christmas Lights, Flags, Banners and signage.

ECONOMIC DEVELOPMENT - \$1,500 - Economic Development initiatives in 2022 include further business attraction and networking activities.



8000 - Planning & Development -1

	2020	2021	2022	2022 To	2023	
PLANNING & DEVELOPMENT	Actual	Actual	Budget	Date	Budget	B-B %
Planning - fees/charges	17,105	3,380	3,000	11,708	5,000	167%
Donations & Recoverable fees	5,955	4,983	5,000	-	5,000	100%
Fence Viewers/Agr Nut Mgmt	-	-	-	7,689		0%
PLANNING - Operating Revenue	23,060	8,363	8,000	19,397	10,000	125%
Other Tourism -Fees & Service Char	2,854	2,967	2,800	3,207	2,800	100%
SB Tourism Committee Revenue	2,800	3,542	7,500	9,495	7,500	100%
Tourism Rotary Sign Interest on Rev	-	510	100	317	100	100%
Other Tourism Donations	-	2,910	-	-	-	0%
TOURISM - Operating Revenue	5,654	9,929	10,400	13,019	10,400	100%
ECON DEV Ontario Grant	1,615	-	-	-	-	0%
ECON DEV Fees & Charges	918	-	-	-	-	0%
ECON DEVT - Operating Revenue	2,533	-	-	-	-	0%
Professional Costs	17,320	6,386	5,000	19,480	10,000	200%
General Administrative	1,321	5	5,000	179	5,000	100%
Contracted Services	356	-	100	-	-	0%
Planning - Admin Cost Trfr	17,000	17,200	17,888	17,888	18,800	105%
Planning - Agriculture/Nutrient	165	-	-	7,310	-	0%
PLANNING - Operating Expense	36,161.27	23,590.67	27,988	44,857	33,800	121%
PLAN & DEV - TOURISM - Wages	13,152	12,558	14,000	10,940	12,500	89%
Wages-Winter Maint	620	495	650	245	-	0%
Benefits	2,190	1,920	2,500	3,287	3,750	150%
Benefits-Winter Maint.	199	118	200	64	-	0%
Materials/Supplies/Maint.	495	587	2,000	1,501	2,000	100%
Tourism - signs	854	2,700	1,000	1,207	1,000	100%
Hydro	1,160	989	1,500	1,420	1,500	100%
Grants/Donations/Bereavement	3,550	3,550	3,600	3,550	3,600	100%
Other-So. Br. Tourism Group	1,046	3,623	7,500	9,294	7,500	100%
Other - Tourism Initiatives	-	2,040	-	-	-	0%
Interfunctional - Machine Charge	25,868	21,858	27,000	15,860	20,000	74%
TOURISM - Operating Expense	49,134.64	50,438.90	59,950	47,367	51,850	86%

Planning & Development - cont.

PLANNING & DEVELOPMENT	2020 Actual	2021 Actual	2022 Budget	2022 To Date	2023 Budget	B-B %
Econ Dev - Materials/Supplies/Mair	-	257	1,000	343	1,000	100%
Econ Dev - Gen Administrative	-	-	500	44	500	100%
Econ Dev - Other	1,717	-	-	18	-	0%
ECONOMIC DEV - Operating Expens	1,716.52	257.20	1,500	405	1,500	100%
PLANNING Reserve Transfer	-	-	-	-	-	0%
TOURISM Reserve Transfer	2,000	2,000	2,000	2,317	2,100	0%
SB TOURISM Reserve Transfer	1,754	510	-	-	-	0%
PLANNING & DEV RESERVE TRFRS	3,754	2,510	2,000	2,317	2,100	105%
NET COST PLANNING & DEV	59,520	58,505	73,038	62,530	68,850	94%
-	-	13,045	-	10,508	-	0%
Planning Net Cost	13,101	15,228	19,988	25,460	23,800	119%
SB Tourism Committee Net Cost	-	-	-	-	-	0%
Tourism Net Cost	47,235	43,020	51,550	36,665	43,550	84%
Economic Devel't Net Cost	(816)	257	1,500	405	1,500	100%
-	59,520	58,505	73,038	62,530	68,850	94%

Asset Management Planning

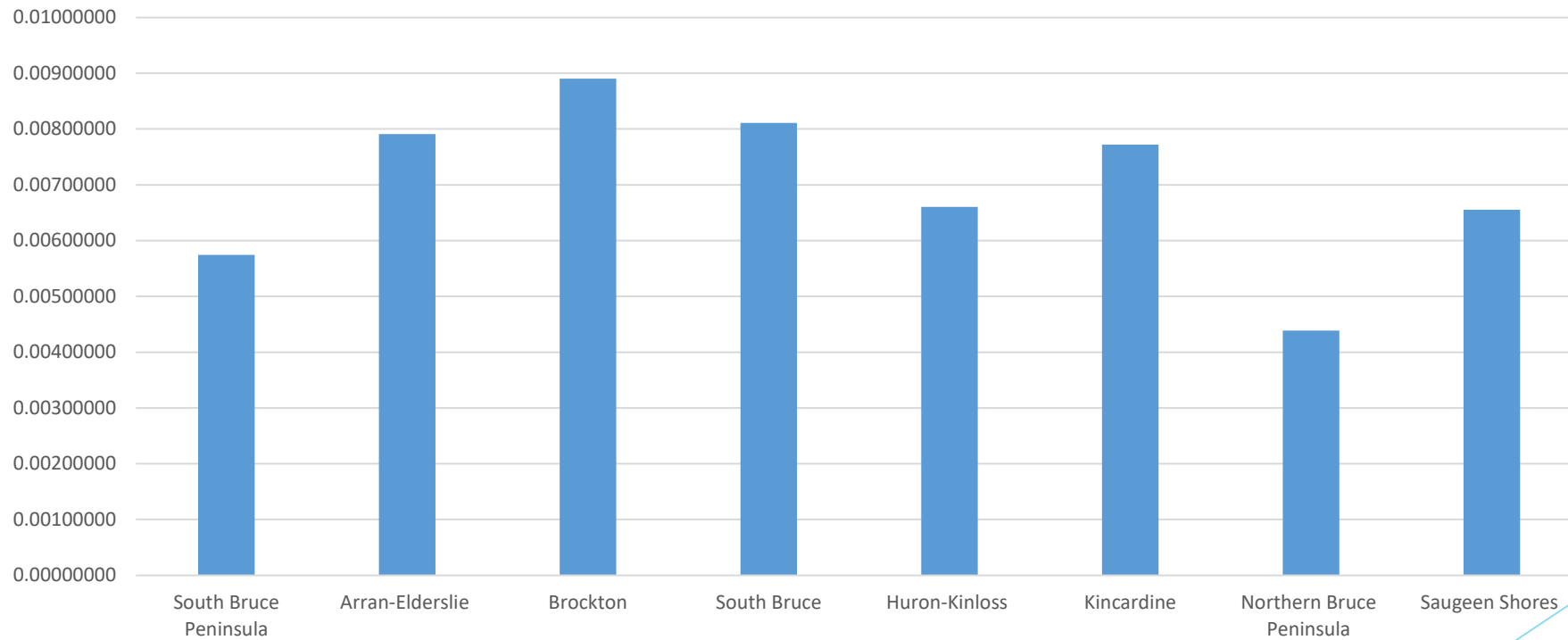
The Asset Management Plan adopted by Council in 2022 provides an explanation of the challenge Council faces when determining where and how the limited resources are spent. A copy of the plan can be found on the municipality's website.

The Municipality has purchased software to keep track of the many assets we own. Staff will be working with the Public Sector Digest consulting firm to provide for an update to the Asset Management plan to meet legislative requirements of Regulation 588/17, as amended, and to provide for better long term planning. This will include updating our data with regard to building condition assessments, useful life, replacement costs, identifying the levels of service, componentizing single assets where appropriate, lifecycle strategies, etc, that will culminate into a 10 year financial plan and strategy for the municipality's assets.

The annual capital infrastructure deficit or shortfall for South Bruce is estimated to be \$5.9M annually.

Tax Rate Comparison among Bruce County Municipalities

Bruce County Tax Rates 2022



Other

- ▶ Budget Reconciliation Report for PSAB Adjustments under O.Reg 284/09: Separate report will be prepared by the Treasurer in accordance with regulation to be considered by Council at a future meeting
- ▶ A copy of the Budget presentation will be available on the Municipality's website. Hard copies will be provided to members of Council and others upon request.
- ▶ Thank you!