

# 2024 Budget Presentation

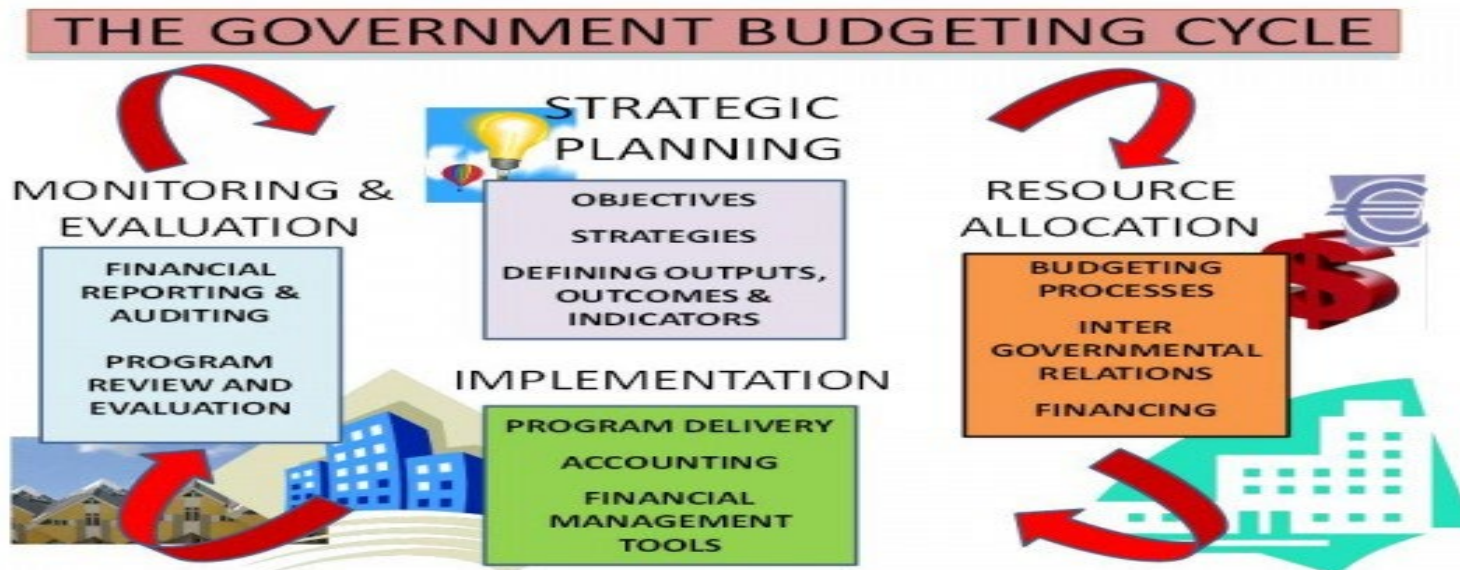
Submitted by Kendra Reinhart, Treasurer

March 12, 2024



# 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 has been deferred by the Province once again. Market values continue to be assessed on 2016 values.
- ▶ 2024 Total South Bruce Taxable Assessment is \$1.26 billion - up \$11.5M or 0.9%

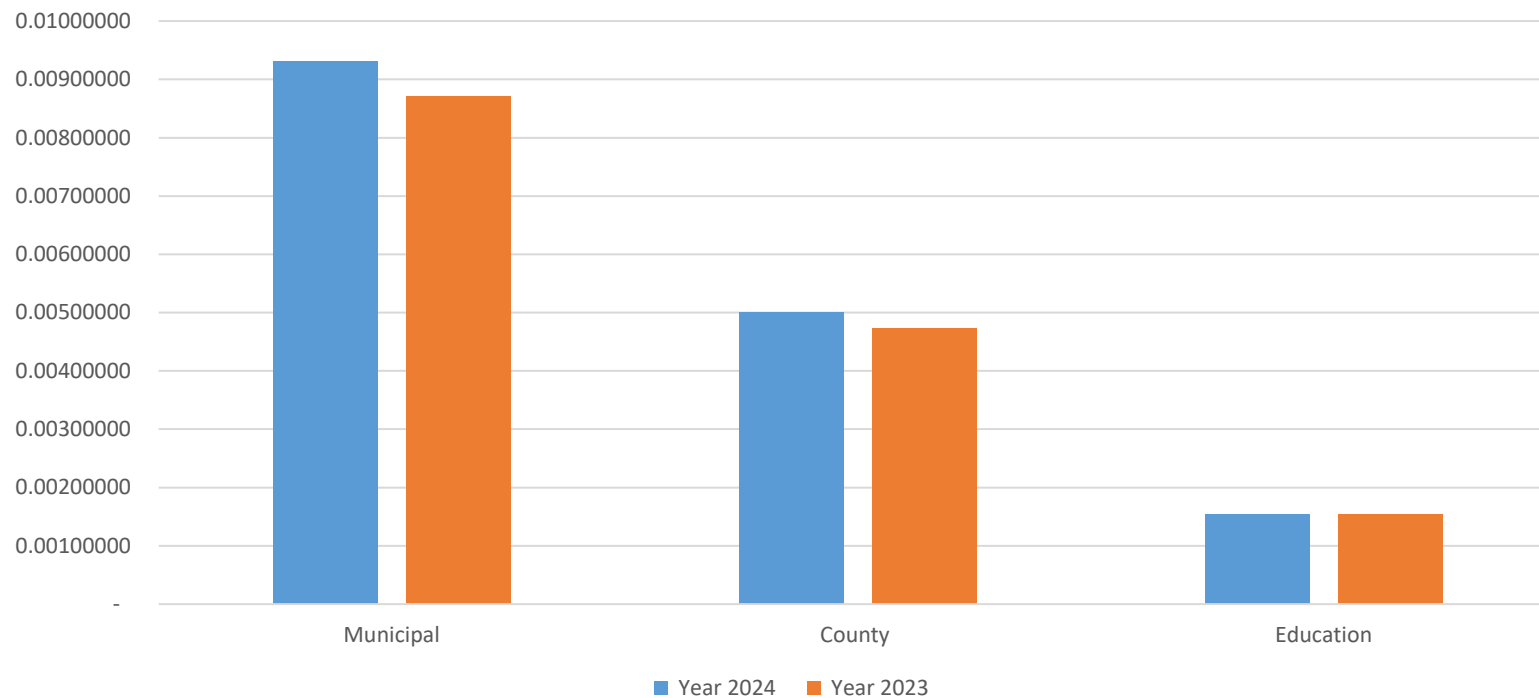
# Average Total Tax \$ increase per \$100,000 of Assessment

- ▶ Residential Taxes
  - ▶ up 5.9% - \$88.35 per \$100,000 assessment
  - ▶ Total \$1,496.26 per \$100,000 of assessment
- ▶ Farmland Taxes
  - ▶ up 5.9% - \$22.09 per \$100,000 assessment
  - ▶ Total \$396.15 per \$100,000 of Assessment

# Tax Rate Increases

- ▶ Municipal Tax Rate - .00930305 - up .00059786 - 6.87%
- ▶ County Tax Rate - .00501304 - up .0002857 - 6.04%
- ▶ Education Tax Rate - .00153000 - no change
- ▶ Total Tax Rate - .01584609 - up .00088354 - 5.9%

Year over Year Tax Rate Increases



# Budget Summary- Operating

## ▶ OPERATING BUDGET

- ▶ Operating Revenues are \$9,036,545,
- ▶ Operating Expenses are \$13,094,268
- ▶ Transfers to Reserves are \$2,726,396
- ▶ Total Tax Levy - \$6,784,119

## ▶ **GARBAGE COLLECTION - Fees are collected from urban properties that are eligible to receive Garbage Collection Services. The fee is a flat rate per unit/household.**

- ▶ Fees have increased by \$9.00 per year to \$89.00 annually

## ▶ **STREETLIGHTING - Fees are also collected from properties located in urban areas for streetlighting. The fee is a flat rate per unit/household.**

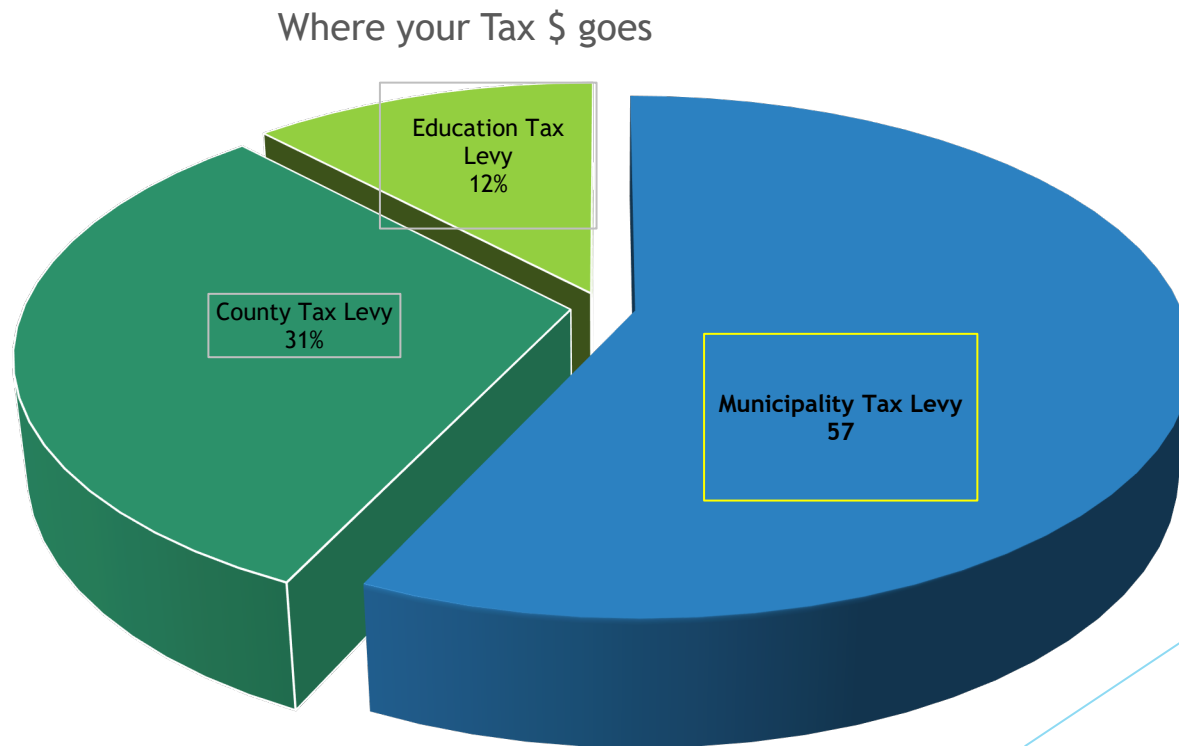
- ▶ Fees have increased by \$4.00 per year to \$54.00 per household/unit per year

# Water and Wastewater Fees

- ▶ The Municipality owns and operates 2 water distribution systems and two Sanitary Sewer systems. These are user pay systems and the fees are based on a flat rate for those connected to the system, excepting agreements with industrial properties.
- ▶ **WATER BASE RATES** - per unit per year - \$615
  - ▶ MILD MAY - up \$66 per year - 7.5%
  - ▶ TEESWATER - up \$24 per year - 4%
  - ▶ Council has elected to impose uniform rates to properties on Municipal Water systems in South Bruce. This means a higher increase for those on the Mildmay Water System in 2024
- ▶ **WASTEWATER BASE RATES - PER UNIT PER YEAR**
  - ▶ MILD MAY - \$745 - up \$29 per year - 4%
  - ▶ TEESWATER/FORMOSA - \$609 - up \$136 - 29%
  - ▶ In 2014, Council agreed to give the users of the Teeswater Formosa Sanitary Sewer System a vacation from Capital and depreciation costs for a period of 10 years from the date the system was operational. Council has now elected to impose a uniform base rate the same as the Mildmay Sanitary Sewer System. The uniform base rate will be imposed over 2 years.

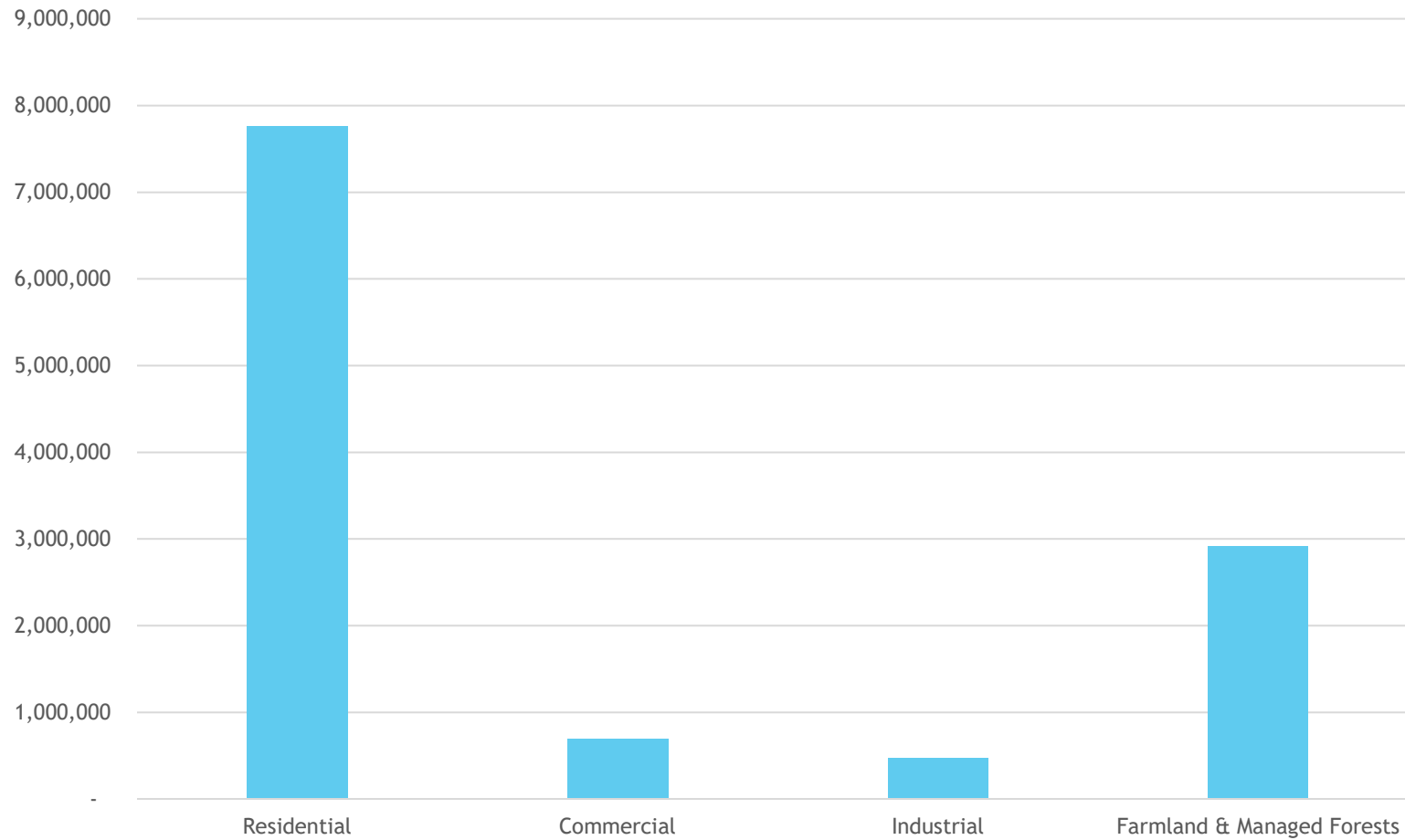
# 2024 Tax Levies

- ▶ Municipal Tax Levy - \$6,784,119 - up \$424,178 - 7.5%
- ▶ County of Bruce Tax Levy for South Bruce - \$3,655,687 - up \$227,986 - 6.7%
- ▶ Education Levies - \$1,392,010 - up \$36,680 - 2.7%
- ▶ Total Tax Levies - \$11,831,817 - up \$736,845 - 6.6%





# 2024 Total Taxation per Class



# Key Impacts to 2024 Municipal Tax Levy

- ▶ The key impacts resulting in the Municipal Tax Levy Increase are:
  - ▶ \$162,750 - additional reserve contributions for capital purposes funded by taxation, to further long-term sustainability and reduce infrastructure gap
  - ▶ \$30,209 - additional insurance costs
  - ▶ \$51,200 - reduction in Provincial Ontario Municipal Partnership Funding
  - ▶ \$18,800 - additional Conservation Authority expenses
  - ▶ 209,219 - 3.3% to address CPI, wages and other changes to departmental Operating Budgets

# Operating Budget Summary - Activity

BUDGET SUMMARY	REVENUE	EXPENDITURES	RESERVE	NET	2023	B-B \$	B-B %
-	-	-	TRANSFERS	BUDGET	Net Budget	CHANGE	CHANGE
Taxation & OMPF Funding	\$817,865	\$0	\$0	(\$817,865)	(\$868,965)	\$51,100	-5.9%
General Gov't & Administration	\$399,400	\$791,160	\$45,250	\$437,010	\$451,180	(\$14,170)	-3.1%
NWMO Exploration Project	\$2,375,017	\$2,375,017	\$0	\$0	\$0	\$0	0.0%
Fire, Em Mgmt, Health&Safety	\$75,400	\$757,900	\$118,940	\$801,440	\$750,945	\$50,495	6.7%
Other Protection Services	\$192,100	\$1,217,606	(\$3,035)	\$1,022,471	\$979,878	\$42,593	0.0%
Transportation Services	\$1,234,745	\$3,907,954	\$1,855,550	\$4,528,759	\$4,188,589	\$340,170	8.1%
Water & Sanitary Sewer Services	\$2,594,703	\$1,990,360	\$604,343	\$0	\$0	\$0	0.0%
Garbage, Recycling, Landfill	\$484,937	\$487,827	(\$2,890)	\$0	\$0	\$0	0.0%
Health & Cemeteries	\$76,500	\$105,555	(\$13,530)	\$15,525	\$22,850	(\$7,325)	-32.1%
Recreation & Culture	\$761,778	\$1,350,239	\$139,668	\$728,129	\$718,614	\$9,515	1.3%
Planning & Development	\$24,100	\$110,650	(\$17,900)	\$68,650	\$68,850	(\$200)	0.0%
<b>Operating Fund</b>	<b>\$9,036,545</b>	<b>\$13,094,268</b>	<b>\$2,726,396</b>	<b>\$6,784,119</b>	<b>\$6,311,941</b>	<b>\$472,178</b>	<b>7.5%</b>

# 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	117,602	86,952	26,650	4,000	-	-	-	117,602
PLAN & DEVELOPMENT	20,000	-	-	20,000	-	-	-	20,000
CEMETERY	80,000	-	-	80,000	-	-	-	80,000
PROTECTION SERVICES	390,000	297,000	48,000	30,000	-	15,000	-	390,000
TRANSPORTATION	2,791,900	1,197,040	1,198,000	351,860	-	45,000	-	2,791,900
ENVIRONMENT	13,639,000	886,500	2,310,200	10,442,300	-	-	-	13,639,000
RECREATION & FACILITIES	1,105,650	484,316	219,000	47,334	-	355,000	-	1,105,650
<b>TOTAL CAPITAL</b>	<b>18,144,152</b>	<b>2,951,808</b>	<b>3,801,850</b>	<b>10,975,494</b>	<b>-</b>	<b>415,000</b>	<b>-</b>	<b>18,144,152</b>

# Capital Expense Budget - 1

## ▶ **General Government - \$117,602**

- ▶ Replace Computers and a printer, Purchase HR Download System, Municipal Innovation Council contribution \$17,952; New Budgeting Software deferred from 2024, Recreation Registration Software.

## ▶ **Cemetery - \$80,000**

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

## ▶ **Planning & Development - \$20,000**

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

## ▶ **Fire & Protection - \$390,000**

- ▶ Replace Fire Chief's Truck and a Tactical Repeater at the Ambleside Tower, Conduct a Smoke Alarm Safety Education Program, On-Line Training Software
- ▶ **Mildmay Fire Station** - Replace Bunker Gear and PPE, Station Maintenance, LED Lighting upgrades, Forestry Fire Fighting tools, Replace pick-up truck and portable 2 way radios
- ▶ **Teeswater Fire Station** - Replace Bunker Gear and PPE, Station Maintenance, LED Lighting upgrades, Forestry Fire Fighting tools, replace portable 2 way radios
- ▶ **Emergency Management** - Generators for the Teeswater and Mildmay Stations, subject to approval of Community Emergency preparedness funding

# Capital Expense Budget - continued - 2

## ▶ **Transportation - \$2,791,900**

- ▶ Equipment - Replace 2007 Volvo Tandem Plow truck, purchase Rotary mower, Broom and Water Tank for the Trackless machine
- ▶ Buildings - Addition to the Teeswater Public Works Depot, LED lighting upgrades at the Mildmay and Teeswater shops, hydro service upgrade at the Teeswater shop;
- ▶ Bridges & Culverts - Replace Carrick Structure #1019, Engineering for Culross Structure #0016 and #0015 structure upgrades
- ▶ Reconstruction - Engineering for Elora Street and Dietz Street upgrades, complete Deemerton Reconstruction SR 20 N
- ▶ Rural road resurfacing - Tar & Chip resurfacing on rural roads, resurfacing section #1002 Turnberry Culross boundary road, resurface Noeckerville Hill Drive, top coat of asphalt on Adam Street, replace asphalt on portions of Absalom St East.
- ▶ Drainage & Storm water Management - Stormwater engineering Dietz streets.

# Capital Expense Budget - continued -3

## ▶ Environment - \$13,639,000

- ▶ **Mildmay Sanitary Sewer system** - replace Air Blower, construct a building over the UV system, Dietz Street engineering, service enhancement at Absalom/Beverly St Intersection, engineering for portion of sewer main on Elora Street, replace clarifier drive gear box
- ▶ **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, replace headworks PLC controller, Treatment Plant expansion
- ▶ **Mildmay Water system** - watermain upgrades on Elora Street & Absalom Street, conduct a below grade well inspection, replace hydro service and saddles on Otter Crescent, Gray Court and Melba Court
- ▶ **Teeswater Water system** - New connection service installations, Construct new water tower and well.

# Capital Expense Budget - continued - 4

## ▶ **Recreation, Parks & Facilities - \$1,105,650**

- ▶ Libraries - install accessible doors and switches at both libraries
- ▶ Parks - purchase a utility trailer, and extend the infield at the Mildmay ball diamond
- ▶ Pools - Replace the vacuum at the Mildmay Pool
- ▶ Mildmay Carrick Recreation Complex -kitchen equipment, cooler and upgrades in the hall, replace the fire vent stack, replace the stage in the hall, washroom upgrade at the Seniors room
- ▶ Teeswater Culross Community Centre - replace the Condenser, level ice and remove/replace dasher boards
- ▶ Cenotaph - replace flag poles
- ▶ Teeswater Health Centre - completion of renovation project, purchase equipment and sale of Janet Street Doctor's office.



# 1000 General Government/Administration

<b>GENERAL GOVERNMENT &amp; ADMINISTRATION - CAPITAL BUDGET</b>							
<b>CAPITAL EXPENSES</b>		<b>REVENUE</b>					
<b>PARTICULARS</b>	<b>BUDGET</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPL</b>	<b>GRANTS</b>	<b>DONATIONS</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Computers, printers, copier	16,000	16,000	Office Equipment Reserve				
HR Download System	4,000		Community Well Being		4,000		
Municipal Innovation Council Yr 2 of 3	17,952	17,952	Modernization Reserve				
Office Renovations- upgrades	38,000	38,000	Office Renovation Reserve				
Recreation & Facility Program			OTF Resilient Funding (2 yrs - subject to approval)	26,650			
Scheduling Software & Lap tops	26,650		ModernizationFund				
Budgeting Software -deferred from 2023	15,000	15,000	Reserve				
<b>GENGOV'T/ADMIN CAPITAL</b>	<b>117,602</b>	<b>86,952</b>	<b>-</b>	<b>26,650</b>	<b>4,000</b>	<b>-</b>	<b>117,602</b>
<b>PLANNING &amp; DEVELOPMENT - CAPITAL BUDGET</b>							
<b>CAPITAL EXPENSES</b>		<b>REVENUE SOURCES - BUDGET</b>					
<b>PARTICULARS</b>	<b>BUDGET</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp;</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Master Servicing Plan	20,000		Other NWMO Funding	-	20,000	-	-
<b>PLANNING &amp; DEVELOPMENT CAPITAL</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>CEMETERIES - CAPITAL BUDGET</b>							
<b>CAPITAL EXPENSES</b>		<b>REVENUE</b>					
<b>PARTICULARS</b>	<b>BUDGET</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp; DONATION</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Cemetery - columbarium, site work	80,000	-	C-T Cemetery Funds	-	80,000	-	-
<b>HEALTH/CEMETERIES CAPITAL</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>

# 2100 Fire/Emergency Mgmt. Capital Budget

<b>FIRE &amp; PROTECTION - CAPITAL BUDGET</b>									
<b>CAPITAL EXPENSES</b>		<b>REVENUE SOURCES BUDGET</b>							
<b>PARTICULARS</b>	<b>BUDGET EXPENSES</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp; DONATION</b>	<b>OTHER MUNICIPALITIES</b>	<b>NEW DEBT</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Fire Station Maintenance	12,000	12,000	M Fire Reserve						
Station lighting to LED defer from 23	6,000	6,000	M Fire Reserve						
Forestry Fire Fighting tools defer	8,000	8,000	M Fire Reserve						
Bunker Gear & Personal Protective	17,500	17,500	M Fire Reserve						
Replace Portable 2-way Radios	4,000	4,000	M Fire Reserve						
Replace Pick up Truck 4x4	90,000	82,500	M Fire Reserve					7,500	
Training Tents	4,000	4,000	M Fire Reserve						
<b>ST MC FIRE</b>	<b>141,500</b>	<b>134,000</b>	-	-	-	-		<b>7,500</b>	<b>141,500</b>
Fire Station Maintenance	12,000	12,000	T Fire Reserve						
Station lighting to LED defer from 23	6,000	6,000	T Fire Reserve						
Forestry Fire Fighting tools-deferfrom	8,000	8,000	T Fire Reserve						
Bunker Gear & Personal Protective	17,500	17,500	T Fire Reserve						
Replace Portable 2-way Radios	4,000	4,000	T Fire Reserve						
<b>TC FIRE</b>	<b>47,500</b>	<b>47,500</b>	-	-	-	-		-	<b>47,500</b>
On-line Training Software	31,000	31,000	Modernization Re						
Smoke Alarm Safety Educ Program	30,000	-	Well Being Fund		30,000				
Replace Chief's Truck	85,000	77,500	M/T Fire Reserves					7,500	
Replace Tactical Repeater at Tower	7,000	7,000	M/T Fire Reserves						
<b>ST SB FIRE</b>	<b>153,000</b>	<b>115,500</b>	-	-	<b>30,000</b>	-		<b>7,500</b>	<b>153,000</b>
<b>FIRE CAPITAL</b>	<b>342,000</b>	<b>297,000</b>		-	<b>30,000</b>		-	<b>15,000</b>	<b>342,000</b>
<b>EMERGENCY MANAGEMENT - CAPITAL BUDGET</b>									
<b>CAPITAL EXPENSES</b>		<b>REVENUE SOURCES - BUDGET</b>							
<b>PARTICULARS</b>	<b>BUDGET EXPENSES</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp; DONATION</b>	<b>OTHER MUNICIPALITIES</b>	<b>NEW DEBT</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Generators for Fire Stations	48,000		Emergency Preparedness Grant	48,000				-	-
<b>EMERG MGMT</b>	<b>48,000</b>	-	-	<b>48,000</b>	-	-		-	<b>48,000</b>

# 3000 Transportation Services - Capital - 1

<b>TRANSPORTATION - CAPITAL BUDGET</b>								
<b>CAPITAL EXPENSES</b>		<b>REVENUE SOURCES</b>						
	<b>BUDGET EXPENSES</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp; DONATION</b>	<b>COUNTY</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Replace 2007 Volvo Tandem Plow	430,000	400,000	Rds/Equipment Reserve				30,000	
Purchase 14" Rotary Mower for Trackless	25,000	25,000	Rds/Equipment Reserve					
Trackless 60" Power Angle Broom & Water T	14,400	14,400	Rds/Equipment Reserve					
Sale of Sidewalk Kubota Tractor		(15,000)	Rds/Equipment Reserve				15,000	
<b>VEHICLES &amp; EQUIPMENT</b>	<b>469,400</b>	<b>424,400</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>469,400</b>
Cap Exp Building - T Shop Lunchroom Reno/A	160,000		Skills Dev't Fund, CWB	88,000	72,000			160,000
M & T Shops LED Lighting upgrades	24,000	17,140	Rds/Equip Reserve, SaveOnEnergy Rebate		6,860			24,000
T Shop - hydro service upgrade to 200 amp/g	50,000		Community Well Being		50,000			50,000
<b>PW BUILDING UPGRADES</b>	<b>234,000</b>	<b>17,140</b>		<b>88,000</b>	<b>128,860</b>	<b>-</b>	<b>-</b>	<b>234,000</b>
2024 Bridge/Culvert OSIM Inspections - NWMO MYFA			nwmo budget					
Carrick Structure 1019 Bridge Replacement	665,000	66,500	Bridge Reserve, OCIF Grant	598,500				
Culross Structure 0016 - Bannerman Bridge E	100,000	100,000	Bridge Reserve					
Structure 0015 - Engineering	15,000	15,000	Bridge Reserve					
<b>BRIDGES &amp; CULVERTS - CAPITAL</b>	<b>780,000</b>	<b>181,500</b>		<b>598,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>780,000</b>
Elora St Engineer for CL Project #4083,4084,4	5,000	5,000	Rds/Equipment					
Dietz St Engineer	10,000	10,000	Rds/Equipment					
Complete Deemerton Reconstruction SR 20N	83,500	83,500	Rds/Equipment Reserve					
<b>ROAD RECONSTRUCTION</b>	<b>98,500</b>	<b>98,500</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,500</b>

# 3000 Transportation Services - Capital cont. 2

<b>TRANSPORTATION - CAPITAL BUDGET</b>								
<b>CAPITAL EXPENSES</b>		<b>REVENUE SOURCES</b>						
	<b>BUDGET EXPENSES</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISING &amp; DONATION</b>	<b>COUNTY</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
Turnberry Culross Resurfacing #1002	42,000	42,000	Rds & Equipment					
Resurface Noeckerville Hill Drive	65,000	65,000	Rds/Equipment					
Adam Street - top coat asphalt	223,000		Community Well Being		223,000			
Absalom St E - Replace Asphalt #4000,4001,4	200,000	30,000	Rds/Equipment. Canada Comm Building Fund	170,000				
LCB Rural Roads Resurfacing #2051, 1054	675,000	333,500	Rds/Equip Reserve, OCIF Funding	341,500				
<b>RESURFACING</b>	<b>1,205,000</b>	<b>470,500</b>		<b>511,500</b>	<b>223,000</b>	-	-	<b>1,205,000</b>
Dietz Street #4040 - Engineer Stormwater	5,000	5,000	Rds Drainage Reserve					
<b>DRAINAGE &amp; STORMWater Mgmt</b>	<b>5,000</b>	<b>5,000</b>		-	-	-	-	<b>5,000</b>
<b>OTHER - CAPITAL</b>	-	-		-	-	-	-	-
<b>TOTAL TRANSPORTATION CAPITAL</b>	<b>2,791,900</b>	<b>1,197,040</b>	-	<b>1,198,000</b>	<b>351,860</b>	-	<b>45,000</b>	<b>2,791,900</b>

# 4000 Environmental - Wastewater Capital

CAPITAL EXPENSES		REVENUE SOURCES - AMENDED BUDGET						
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Cap Contributions & DONATION	OTHER MUNICIPALITIES	NEW DEBT	TOTAL REVENUE
MWW Treatment Plant - Replace Air Blower	15,000	15,000	M Sewers Reserve					
MWW Treatment Plant - Building over UV system deferred from	30,000	30,000	M Sewers Reserve					
MWW Collection System- Dietz St Service Enhancement Engin	10,000	10,000	M Sewers Reserve					
MWW Collection System-Absalom/Beverley Intersection Service Enhancement	40,000	40,000	M Sewers Reserve					
MWW Elora St Engineering - Structure 1016 to Church	5,000	5,000	M Sewers Reserve					
MWW Treatment Plant- clarifier drive gear box defer from 2023	20,000	20,000	M Sewers Reserve					
<b>MILDMAY SANITARY SEWER SYSTEM</b>	<b>120,000</b>	<b>120,000</b>		-	-	-		<b>120,000</b>
TFSS Collection System - RebuildRaw Sewage Pump for Teeswate Main SPS - defer from 2023	30,000	30,000	T/F Sanitary Reserve					
TFSS Collection System - Formosa Odour Investigation/solution defer from 2023	60,000	60,000	T/F Sanitary Reserve					
TFSS Collection System - E-one/Barnes pumps (3)	35,000	35,000	T/F Sanitary Reserve					
Concrete Rehab for Gay Lea & Formosa Structures	35,000	35,000	T/F Sanitary Reserve					
TFSS - Treatment Plant - replace Headworks PLC Controller	11,000	11,000	T/F Sanitary Reserve					
TFSS - New connections (4) - Grinder Pumps, etc	40,000		Cost recovery property owners		40,000			
TFSS - Treatment Plant Expansion	11,340,000		Industry Contribution,		9,298,800			
TFSS - Treatment Plant Expansion			SWODF Grant	953,700				
TFSS - Treatment Plant Expansion			NWMO Near Term Invest't		600,000			
TFSS - Treatment Plant Expansion			NWMO Comm Well Being		487,500			
<b>T/F SANITARY SEWER SYSTEM</b>	<b>11,551,000</b>	<b>171,000</b>		<b>953,700</b>	<b>10,426,300</b>	-	-	<b>11,551,000</b>

# 4000 Environmental - Water Capital Budget

CAPITAL EXPENSES		REVENUE SOURCES - AMENDED BUDGET						
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Cap Contributions & DONATION	OTHER MUNICIPALITIES	NEW DEBT	TOTAL REVENUE
M Water - Watermain Elora St Engineer from Structure 1016 to Church St	5,000	5,000	M Water Reserve					
M Water - Dietz St - Section 4040 - Engineer	10,000	10,000	M Water Reserve					
M Water - Absalom St watermain upgrades	30,000	30,000	M Water Reserve					
M Water - Below Grade Well inspection	12,000	12,000	M Water Reserve					
M Water - replace hydro service- defer from 2023	15,000	15,000	M Water Reserve					
M Water - replace saddles Otter Cres, Gray Ct, Melba Ct - defer from 2023	30,000	30,000	M Water Reserve					
<b>MILDMAY WATER SYSTEM</b>	<b>102,000</b>	<b>102,000</b>	<b>M Water Reserve</b>	-	-	-		<b>102,000</b>
T Water - New Connections - Service Upgrades	16,000		Capital Contributions		16,000			
T Water - 2nd well	350,000	93,450	T Water Reserve, ICIP Green	256,550				
T Water Tower - geotech , design	1,500,000	400,050	T Water Res + ICIP Green	1,099,950				
<b>TEESWATER WATER SYSTEM</b>	<b>1,866,000</b>	<b>493,500</b>	<b>T Water Reserve</b>	<b>1,356,500</b>	<b>16,000</b>	-		<b>1,866,000</b>
<b>TOTAL ENVIRONMENTAL CAPITAL</b>	<b>13,639,000</b>	<b>886,500</b>	-	<b>2,310,200</b>	<b>10,442,300</b>	-	-	<b>13,639,000</b>

# 7000 - Recreation, Parks & Facilities - Capital

<b>RECREATION &amp; FACILITIES - CAPITAL BUDGET</b>							
<b>CAPITAL EXPENSES</b>		<b>Budget REVENUE SOURCES</b>					
	<b>Budget EXPENSES</b>	<b>RESERVE TRANSFERS</b>	<b>REVENUE EXPLANATION</b>	<b>GRANTS</b>	<b>FUNDRAISE/DONATIONS</b>	<b>SALES</b>	<b>TOTAL REVENUE</b>
M & T Libraries - Accessible doors, switches	10,000	10,000	Library Reserve				
<b>LIBRARIES - CAPITAL</b>	<b>10,000</b>	<b>10,000</b>		-	-	-	<b>10,000</b>
SB Parks - Utility Trailer - lowered by \$3000	4,000	4,000	Other Parks & Recreation Reserve				
M Ball Diamond - extend infield for Hardball-defer	3,000		Parkland Reserve Fund		3,000		
<b>PARKS - CAPITAL</b>	<b>7,000</b>	<b>4,000</b>		-	<b>3,000</b>	-	<b>7,000</b>
SB Recreation Program		-					
<b>RECREATION - CAPITAL</b>	<b>-</b>	<b>-</b>		-	-	-	<b>-</b>
M Pool - replace vacuum	4,200	3,200	Mildmay Pool Reserve/treadathon		1,000		
<b>POOLS CAPITAL</b>	<b>4,200</b>	<b>3,200</b>		-	<b>1,000</b>	-	<b>4,200</b>
MCRC - kitchen equipment/cooler/upgrades	44,200	29,200	MCRC Reserve incl funding from Homecoming, Roots Agri Fund		15,000		
MCRC - replace Boiler - emergency replace't in 2023 - \$15,000			MCRC Reserve				
MCRC - replace Fire Vent Stack	10,000	10,000	MCRC Reserve				
MCRC - new stage	30,000		Mildmay Agriculture Society/Homecoming		30,000		
MCRC - Seniors Room washroom upgrades	5,000		Mildmay Seniors 55+ Club		5,000		
<b>MCRC CAPITAL</b>	<b>89,200</b>	<b>39,200</b>		-	<b>50,000</b>		<b>89,200</b>
TCCC - replace Condenser	160,000	38,200	TCCC Reserve, ICIP CCR	116,800		5,000	
TCCC Level ice, remove/replace dasher boards defer from 2023	140,000	14,443	TCCC Reserve/ICIP Grant 73.33%, Comm Well Being	102,200	23,357		
<b>TCCC - CAPITAL</b>	<b>300,000</b>	<b>52,643</b>		<b>219,000</b>	<b>23,357</b>	<b>5,000</b>	<b>300,000</b>
Cenotaph Flag Poles	5,250	5,250	Gen Govt Reserve				
<b>Other</b>	<b>5,250</b>	<b>5,250</b>		-	-	-	<b>5,250</b>
Teeswater Medical Centre	690,000	440,000	T Health Centre Fundraising		250,000		
Janet Street Doctors Building replenish CWB defer to 2024		(69,977)	Proceeds to Medical Centre Reserve		(280,023.00)	350,000	
<b>Medical Centre/Health</b>	<b>690,000</b>	<b>370,023</b>		-	<b>(30,023)</b>	<b>350,000</b>	<b>690,000</b>
<b>TOTAL RECREATION/FACILITIES CAPITAL BUDGET</b>	<b>1,105,650</b>	<b>484,316</b>		<b>-</b>	<b>219,000</b>	<b>47,334</b>	<b>355,000</b>
							<b>1,105,650</b>

# Reserves

- ▶ Reserves projected balance at December 31, 2024 is \$6,073,421.
- ▶ 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

<b>RESERVES/RESERVE FUNDS 2024 BUDGET</b>	<b>PROJECTED Balance Dec 31 2023</b>	<b>Yr 2023 Surplus Transfers TBD</b>	<b>YR 2024 OPERATING TRFRS</b>	<b>YR 2024 CAPITAL TRANSFERS</b>	<b>PROJECTED Balance Dec 31 2024</b>
WORKING FUNDS	209,966				209,966
ELECTION	8,000		8,000		16,000
COUNCIL TRAINING/SWAG	21,604				21,604
MODERNIZATION FUND RESERVE	123,656			(63,952)	59,704
GG SURPLUS RESERVE	207,616		(45,000)	(5,250)	157,366
OFFICE EQUIPMENT/ADMIN	138,752		20,000	(16,000)	142,752
OFFICE RENOVATION RESERVE	53,351		62,250	(38,000)	77,601
WSIB / INSUR DED	120,049				120,049
BRIDGES/CULVERTS	(328,204)		500,000	(181,500)	(9,704)
ROADS & EQUIPMENT	168,152		1,200,000	(1,010,540)	357,612
Rds/Drainage Carlsruhe/Deemert	31,249				31,249
ROADS - DRAINAGE & Storm	(19,629)		143,250	(5,000)	118,621
STREETLIGHTS	117,745		15,300		133,045
ANIMAL CONTROL	6,000		6,000		12,000
SAN SEWERS - T/F prepd deb	190,292		-		190,292
SAN SEWERS - MILD MAY	793,568		138,136	(120,000)	811,704
SAN SEWERS - T/F	581,223		173,891	(171,000)	584,114
WATER - MILD MAY	745,029		161,698	(102,000)	804,727
WATER - TEESWATER	574,721		130,618	(493,500)	211,839
WESTARIO - MILD MAY	396,916				396,916
WESTARIO - TEESWATER	163,534				163,534
LANDFILLS	194,960		(2,890)		192,070
MCFD	247,756		57,120	(176,250)	128,626
TCFD	153,788		57,120	(89,750)	121,158
HEALTH & SAFETY	7,591				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	112,780		(4,500)	(370,023)	(261,743)
JANE ST MED BLDG	19,706		(9,030)		10,676
POLICING/PROTECTION	318,552				318,552
BUILDING PERMIT STABILIZATION	42,199		(9,035)		33,164
CANNIBIS ENFORCEMENT	19,000				19,000

# Reserves Activity - cont. 2

<b>RESERVES/RESERVE FUNDS 2024 BUDGET</b>	<b>PROJECTED Balance Dec 31 2023</b>	<b>Yr 2023 Surplus Transfers TBD</b>	<b>YR 2024 OPERATING TRFRS</b>	<b>YR 2024 CAPITAL TRANSFERS</b>	<b>PROJECTED Balance Dec 31 2024</b>
PLANNING & DEVELOPMENT	83,632		(20,000)		63,632
ECONOMIC DEVELOPMENT	24,310				24,310
SB TOURISM COMM	3,480				3,480
TOURISM - T Fundraising	7,433				7,433
TOURISM	26,739				26,739
M Rotary Sign Reserve	2,100		2,100		4,200
TREES	2,344		(3,000)		(656)
SB POOLS	34,010		16,000	(3,200)	46,810
MC BALL PARK	(0)				(0)
M PARKS	37,131		2,000	-	39,131
T PARKS	32,990		700		33,690
F PARKS	26,730		500		27,230
OTHER REC FACILITIES /PARKS	-		13,800	(4,000)	9,800
SB LIBRARIES	131,122		5,968	(10,000)	127,090
MCRC	4,982		36,750	(39,200)	2,532
TCCC	135,595		36,750	(52,643)	119,702
F HALL	90,404		6,400		96,804
T TOWN HALL	(1,135)		2,100		965
T HALL PIANO TUNING RES	3,000				3,000
RECREATION PROGRAMS RESERV	16,178		18,700		34,878
BEFORE/AFTER SCHOOL	5,300				5,300
MC HISTORY BOOK	6,788				6,788
ACCESSIBILITY RENOS	925				925
EMERGENCY MANAGEMENT	38,451		4,700		43,151
DRAINAGE	54,489				54,489
<b>TOTAL RESERVES</b>	<b>6,298,833</b>	<b>-</b>	<b>2,726,396</b>	<b>(2,951,808)</b>	<b>6,073,421</b>

# Reserve Funds

- ▶ Reserve Funds Balances are projected as follows:
  - ▶ **Canada Community Building Fund - \$15,391** - The 2024 budget plans to use \$170,000 of Canada Community Building Funds (formerly called Gas Tax Reserve Funds) to help offset costs to complete the top coat of asphalt on Adam Street.
  - ▶ **Parkland Levy Reserve Fund - \$66,887** - These funds have accumulated from fees that are imposed under Section 42 of the Planning Act. We will be using \$3,000 in 2024 to extend the infield for hardball in Mildmay.
  - ▶ **Community Well Being Fund** - Projected Balance at Dec 31, 2023- \$749,272. A further \$300,000 donation plus interest revenue will replenish the fund in 2024. Expenses of \$999,796 are allocated to be used in 2024 and 2025 leaving a projected balance in the fund that is not yet allocated of **\$69,476**. The 2024 Budget includes spending of \$889,857 of Community Well Being Funds provided by the Nuclear Waste Management Organization. The projects to be funded from the Community Well Being Reserve in 2024 are \$4,000 for the HR Download System, Smoke Alarm Safety Education program- \$30,000, Teeswater Public Works Shop hydro service upgrade and lunchroom/training area renovation \$122,000; Adam Reconstruction Project-\$223,000, the Teeswater Formosa Treatment Plant Expansion \$487,500, dasher board replacement at the Teeswater Community Centre-\$23,357, and funds raised from the sale of the Doctor's office will replenish the fund by \$280,023.
  - ▶ **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 \$600,000 are expected to be used in 2024 for the Teeswater Formosa Sanitary Sewer Expansion.

# Government Grant Funding

- ▶ The Provincial and Federal Governments provide funding to assist the Municipality to offset costs for various Programs and Capital projects. The 2024 budget includes the following Government Grant Funding that helps to keep our Assets maintained and lower taxes :
- ▶ Operating Grants - \$903,700
  - ▶ Ontario Municipal Partnership Funding - \$781,300
  - ▶ Ontario Livestock Damage - \$500
  - ▶ The Ontario Resource Aggregate Corporation - \$85,000
  - ▶ Ontario Drainage Superintendent Funding - \$10,400
  - ▶ Federal & Ontario Summer Student Funding - \$6,500 for camp counsellors, \$20,000 for pool staff

# Government Grant Funding - Capital

- ▶ Capital Grants - \$3,299,130
  - ▶ Ontario Trillium Foundation Resilient Funding - \$26,650 to implement an online registration program for recreation programs has been approved.
  - ▶ Emergency Preparedness Grant - An application for funding of \$48,000 to purchase generators for the Mildmay and Teeswater Fire Stations has been submitted for consideration.
  - ▶ Skills Development Fund - An application for \$88,000 has been submitted to help fund a training and lunchroom addition to the Teeswater Public Works Shop
  - ▶ Federal Gas Tax Funding - \$170,000 to help fund the top coat of asphalt on Adam Street.
  - ▶ Ontario Community Infrastructure Funding - \$940,000 will be used to fund a portion of the rural roads resurfacing program and replacement of the Bridge Structure #1019.
  - ▶ Southwestern Ontario Development Funding - \$953,700 will be used in 2024 to help fund the Teeswater Formosa Treatment Plant Expansion
  - ▶ Investing in Canada Infrastructure Program
    - ▶ Green Funding - 1,356,500 will be used in 2024 to help fund the second well and water tower in Teeswater
    - ▶ Community, Culture and Recreation Funding - \$219,000 to replace the condenser and remove/replace dasher boards at the Teeswater Culross Community Centre

# Fundraising and Donations

- ▶ The 2024 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 the build of a new columbarium as well as 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. Various business and organizations help to keep costs down by donating ice and free swimming events. 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.

# 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.
- ▶ Parkland Levies are charged to newly created lots to help offset capital costs for Parks
- ▶ The Roots Agri Fund, the Mildmay Agriculture Society and Homecoming Committee are helping to fund a new stage and further kitchen upgrades at the Mildmay Carrick Recreation Centre.

# Nuclear Waste Exploration Project

- ▶ South Bruce continues to participate in the Nuclear Waste Deep Geological Repository project. In 2024 Nuclear Waste Management Ontario is expected to fund the following projects and activities:
- ▶ Core/Resource Funding Contributions - \$2,375,017
  - ▶ 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 2024 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.



# 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, 2024.
- ▶ Council has approved the use of these funds 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 2024 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 lower Tax write-offs due to MPAC procedures to mitigate assessment changes that 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. South Bruce is seeing a further reduction of \$51,200 to the OMPF funding in 2024, which represents almost 1% of the tax levy increase.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
<b>OPERATING REVENUE</b>	-	-	-	-	-	-	-
Vacancy - Comm & Ind - Municipal	(581)	(63)	-	-	-	-	0%
Sup - Res & Farm - Municipal	25,964	115,000	89,733	80,000	56,972	80,000	100%
Sup - Comm & Ind - Municipal	57,055	49,287	20,600	20,000	26,622	20,000	100%
Writeoffs - Res & Farm - Municip	(83,594)	(67,775)	(46,617)	(80,000)	(138,812)	(80,000)	100%
Writeoffs - Comm & Ind - Municip	(561)	(795)	(28,614)	(10,000)	(332)	(10,000)	100%
Uncollectible Taxes	(17,420)	(18,275)	-	-	-	-	0%
Mun & Canada Post PILs - Mun Share	2,175	2,102	2,143	2,150	2,227	2,250	105%
MTO PIL - Mun/School Bd	62	64	66	70	71	70	100%
Ontario Hydro PIL - Mun Share	21,545	21,545	21,545	21,545	21,545	21,545	100%
County of Bruce Forests - Mun Share	2,064	2,144	2,223	2,200	2,387	2,200	100%
Net School Board Taxation	495	432	484	500	484	500	100%
<b>Other Municipal Taxation Revenue</b>	<b>7,204</b>	<b>103,667</b>	<b>61,564</b>	<b>36,465</b>	<b>(28,834)</b>	<b>36,565</b>	<b>100%</b>
<b>GG - CRF/OMPF Uncond Funding</b>	<b>817,700</b>	<b>821,100</b>	<b>821,100</b>	<b>832,500</b>	<b>832,500</b>	<b>781,300</b>	<b>94%</b>
<b>NET COST/(REVENUE) TAXATION &amp; OMPF</b>	<b>(824,904)</b>	<b>(924,767)</b>	<b>(882,664)</b>	<b>(868,965)</b>	<b>(803,666)</b>	<b>(817,865)</b>	<b>94%</b>

# 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 \$122,300 has increased 2%.



GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
<b>COUNCIL EXPENSES</b>	-	-	-	-	-	-	-
GG- Council Remun /Per Diem	89,751	91,271	91,930	98,300	96,825	98,300	100%
Deductions/Benefits	4,306	4,470	4,844	5,200	6,071	6,200	119%
Materials/Supplies/Maint.	268	-	306	300	137	300	100%
Seminars & Training & Conferences	385	-	1,412	4,000	4,630	4,800	120%
General Administrative	463	50	946	1,200	1,520	1,200	100%
Insurance	4,118	4,422	5,018	5,570	5,743	6,000	108%
Mileage	218	-	113	500	217	500	100%
Other	1,912	2,576	1,937	3,000	2,116	3,000	100%
Contracted Services	2,315	-	560	2,000	3,834	2,000	100%
<b>Council Expenses</b>	<b>103,736</b>	<b>102,789</b>	<b>107,066</b>	<b>120,070</b>	<b>121,092</b>	<b>122,300</b>	<b>102%</b>

# 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 \$399,400, is expected to increase by 17% to reflect higher investment income and interest revenue. Increases to 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 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
<b>GEN GOVT/ADMIN REVENUE</b>	-	-	-	-	-	-	-
GG - Fees & Service Chgs - Tax Certs	6,470	6,808	6,455	6,500	4,364	6,500	100%
GG - Zoning/Compliance Certs.	4,050	4,515	4,000	5,000	1,960	3,000	60%
GG - Fees & Serv Chgs Other	8,395	18,490	29,996	15,000	11,707	15,000	100%
GG - Licences & Permits	4,130	7,031	11,017	10,000	11,385	11,000	110%
GG - Rentals	46,566	49,800	63,450	63,450	113,550	85,200	134%
GG - Penalties & Interest	10,658	11,987	5,485	6,000	17,044	17,000	283%
GG - Current Tax Penalty	17,983	28,564	11,587	15,000	11,461	11,500	77%
GG - Tax Arrears Interest	29,852	48,258	57,996	58,000	54,603	58,000	100%
GG - Investment Income - Bank	18,251	20,891	18,724	35,000	73,730	50,000	143%
GG-Investment Income-LAS and Other	50,949	63,383	137,598	95,000	138,361	110,000	116%
GG-Investment Income - Dividends	29,344	29,344	29,344	30,000	17,610	30,000	100%
GG - Sale of Goods/Supplies	209	99	650	200	61	200	100%
GG - WSIB Trfrs	3,972	4,865	24,451	-	-	-	0%
GG - Transfers	1,800	1,800	1,800	2,000	2,000	2,000	100%
<b>General Gov/Admin Revenue</b>	<b>232,629</b>	<b>287,700</b>	<b>402,553</b>	<b>341,150</b>	<b>457,837</b>	<b>399,400</b>	<b>117%</b>

# 1000 General Government/Administration-3

Operating Budget Details - Administration Expense: \$668,860- up \$67,241-10%. This budget covers corporate management costs including administration wages, legal, software costs, licensing, records management, and other Clerk's and Finance department services. \$45,000 has been added to the 2024 budget to cover costs of the referendum on the Deep Geologic Repository question.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
<b>GEN GOVT/ADMIN REVENUE</b>	-	-	-	-	-	-	-
GG - Fees & Service Chgs - Tax Certs	6,470	6,808	6,455	6,500	4,364	6,500	100%
GG - Zoning/Compliance Certs.	4,050	4,515	4,000	5,000	1,960	3,000	60%
GG - Fees & Serv Chgs Other	8,395	18,490	29,996	15,000	11,707	15,000	100%
GG - ADMIN Wages/Salaries	398,069	434,869	458,965	488,455	492,024	496,400	102%
Benefits & Deductions	105,911	117,511	128,419	141,500	138,653	139,900	99%
Materials/Supplies/Maint.	16,341	16,026	19,728	19,050	22,004	21,000	110%
Seminars & Training	2,936	5,179	4,575	5,200	3,558	5,200	100%
Professional Costs	24,742	23,435	34,629	27,700	22,215	27,700	100%
General Administrative	25,057	26,444	30,816	27,400	28,015	27,400	100%
Hydro	4,870	5,352	5,772	5,500	5,445	5,500	100%
Heat	1,798	2,547	2,931	3,500	2,358	3,500	100%
Telephone	8,339	7,627	7,854	8,000	8,183	8,300	104%
Mun Office - water/sewer/garb/stlites	1,434	1,471	1,516	1,600	1,415	2,000	125%
Election Expenses	-	-	31,183	-	-	45,000	0%
Insurance	24,849	24,123	25,491	28,295	27,850	29,000	102%
Grants/Donations/Bereavement	5,487	7,102	4,347	4,050	3,866	4,050	100%
Mileage	779	889	1,056	1,000	1,774	1,200	120%
Other	375	350	561	550	363	550	100%
Rents & Financial Services	1,832	1,848	2,015	2,000	1,702	2,000	100%
Bank Services Charges	518	1,003	1,007	1,000	1,167	1,200	120%
Contracted Services	28,456	42,067	50,653	55,750	52,254	60,000	108%
Interfunctional - Machine Charge	625	247	664	700	513	700	100%
Interfunctional Trf SWB	(203,200)	(205,133)	(212,328)	(211,740)	(211,740)	(211,740)	100%
Pandemic Expenses	56,351	31,169	7,147	-	-	-	-
<b>Administration &amp; Pandemic Expenses</b>	<b>505,569</b>	<b>544,127</b>	<b>607,002</b>	<b>609,510</b>	<b>601,619</b>	<b>668,860</b>	<b>110%</b>

# 1000 General Government/Administration-4

Overall Net Budget for General Government & Administration: \$437,010 - down 3% - The major impacts of this budget is higher interest revenue and increases to Administration operating wages and expenses.

Reserves - The 2024 transfers to reserves include \$20,000 to the office equipment reserve; \$62,250 to the Office Renovation reserve created by proceeds from NWMO rent/OH charges; and \$45,000 from the General Government Surplus Reserve to fund the cost of the referendum and a further \$8,000 to the 2026 Election reserve.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
Reserve Transfer	(2,000)	(2,000)	-	-	-	-	-
Reserve Transfer - WSIB refund	-	-	24,451	-	-	-	-
Reserve Transfer - Office Equipment	20,000	20,000	20,000	20,000	20,000	20,000	100%
Reserve Transfers - Pandemic	73,429	-	(7,147)	-	-	-	-
Reserve Transfer Admin	23,400	32,400	34,750	34,750	34,750	62,250	179%
Referendum Reserve Transfer						(45,000)	
Reserve Transfers Admin	6,000	6,000	(18,000)	8,000	8,000	8,000	100%
<b>Operating Reserve Transfers</b>	<b>120,829</b>	<b>56,400</b>	<b>54,053</b>	<b>62,750</b>	<b>62,750</b>	<b>45,250</b>	<b>72%</b>
<b>NET COST - COUNCIL &amp; ADMINISTRATION</b>	<b>323,204</b>	<b>384,447</b>	<b>363,963</b>	<b>451,180</b>	<b>327,624</b>	<b>437,010</b>	<b>97%</b>



# 1000 General Government/Administration-5

## Operating Budget Details - 1300 - NUCLEAR WASTE MANAGEMENT ORGANIZATION - Net Budget \$0

NWMO continues to provide resources to support engagement of interested communities in the Nuclear Waste Management Organization site selection process. The 2024 budget includes costs to support and facilitate the involvement of the Municipality of South Bruce in the site selection process.

GENERAL GOVT/ADMINISTRATION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
<b>NWMO - Operating Donations</b>	<b>609,977</b>	<b>1,876,696</b>	<b>1,953,485</b>	<b>2,827,910</b>	<b>2,371,306</b>	<b>2,375,017</b>	<b>84%</b>
NET - Senior Care Packages	-	8,713	-	-	-	-	-
NET - Early Investment Program	38,207	31,392	23,421	30,000	28,370	30,000	100%
NET - Q3/Q4 - Admin Wages	239,059	339,839	417,264	635,000	584,257	866,528	136%
NET - Admin -Benefits	38,824	85,646	110,002	175,638	172,466	211,753	121%
NET - Admin - Materials Supplies Maint	82,447	130,369	173,184	223,048	241,435	202,136	91%
NET -Admin-Major Projects & Expenses	-	48,778	6,810	3,720	3,131	-	-
NET Learning Expenses	2,759	18,358	105,063	53,200	55,917	55,700	105%
NET - Tech Studies/Consulting	74,295	739,604	690,906	863,000	481,441	397,000	46%
NET - Planning & Capacity Bldg Exp	15,734	17,492	21,153	61,000	60,874	62,500	102%
NET - Plan & Capacity Bld Major Projects/Exp	102,064	80,614	-	35,000	42,660	50,000	143%
NET- Plan & Capacity Bld Consult/Contracted	-	366,556	370,829	619,300	610,258	393,300	64%
NET - Youth Learning/Activities	14,354	9,120	15,176	29,704	19,325	35,000	118%
NET - Build Awareness Expenses	2,232	215	8,305	62,300	64,719	61,100	98%
NET - Build Awareness Major Projects/Exper	-	-	9,768	37,000	6,451	10,000	27%
<b>NET Expenses</b>	<b>609,976.98</b>	<b>1,876,695.92</b>	<b>1,951,881</b>	<b>2,827,910</b>	<b>2,371,306</b>	<b>2,375,017</b>	<b>84%</b>
<b>NET COST - Nuclear Exploration Team</b>	<b>-</b>	<b>-</b>	<b>(1,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 2100 Fire & Protection

Operating Budget Details - 2100 Fire Services - \$759,940 - up 6%.

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 11% and Operating Revenues were increased by 56% reflecting increased revenue from insurance companies for fire calls. Reserve transfers for Capital remain the same for 2024.



# 2100 Fire & Protection Services

FIRE	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B %
<b>FIRE REVENUE</b>	-	-	-	-	-	-	0%
FIRE - Ontario Grants	-	5,900	-	-	-	-	0%
FIRE - Other Municipalities Rev	10,000	10,135	10,000	10,000	10,640	10,000	100%
FIRE - Fees & Service Charges	890	760	5,406	8,000	6,388	8,000	100%
FIRE - MTO Fire Calls	1,940	9,035	11,473	8,000	3,801	8,000	100%
FIRE - Mun Fire Calls/Burn Permits	24,620	9,484	22,888	8,000	52,037	35,000	438%
FIRE - Rental Income	2,400	2,400	2,489	2,500	2,400	2,500	100%
FIRE - Sale of Hydro	11,475	9,556	10,860	10,000	10,737	10,000	100%
FIRE - SB Donations	-	750	-	1,900	-	1,900	100%
FIRE - MFFA Donations	-	-	14,255	-	193	-	.
FIRE - TFFA Donations	-	3,785	9,201	-	8,435	-	.
<b>SB Fire - Operating Revenue</b>	<b>51,325</b>	<b>51,806</b>	<b>86,571</b>	<b>48,400</b>	<b>94,631</b>	<b>75,400</b>	<b>156%</b>
<b>FIRE EXPENSES</b>	-	-	-	-	-	-	-
Fire - wages	266,696	343,282	363,729	365,000	358,274	412,000	113%
Fire - Payroll Ded & Benefits	24,926	46,477	47,602	46,500	48,359	65,800	142%
Fire - Materials/Supplies/Maint.	37,406	31,602	41,688	45,000	37,856	45,000	100%
Fire - Truck Fuel	3,290	3,913	9,724	10,500	13,013	12,500	119%
Fire - Truck Maint	13,579	17,095	21,512	18,000	22,579	21,000	117%
Fire - Training & Seminars	3,900	18,903	28,421	28,900	9,990	25,000	87%
Fire - Clothing	3,103	277	3,418	3,500	5,702	5,000	143%
Fire - Professional Costs	-	400	7,170	7,000	5,680	5,000	71%
Fire - Admin & Office Supplies	3,205	3,107	2,182	3,500	3,893	3,500	100%
Fire - Prevention supplies	1,951	2,312	3,060	4,000	2,958	4,200	105%
Fire - Hydro	4,160	4,003	5,073	5,400	5,414	5,200	96%
Fire - Heat	3,813	4,204	4,737	5,000	4,013	5,000	100%
Fire - Telephone/Radio	6,336	8,799	7,880	8,500	8,213	8,500	100%
Fire - Water/Sewer/Bag Tags/Garb/Stl	2,326	2,389	2,463	2,600	2,589	2,800	108%
Fire - Insurance	27,990	33,400	38,489	42,000	41,457	43,500	104%
Fire - Mileage	924	2,835	4,687	4,000	5,088	5,000	125%
Fire - Other	261	50	1,441	500	1,050	1,000	200%
Fire - Defibrillator	6,716	2,732	2,565	3,500	3,387	3,500	100%
Fire - Rents & Financial Services	1,228	1,000	1,000	1,000	1,000	1,000	100%
Fire - Contracted Services	18,476	21,078	21,882	27,000	24,247	30,000	111%
PW Snow, Mowing, Hydrant, etc	7,000	7,000	7,000	7,000	575	7,000	100%
Fire - Admin Cost Trfr	8,500	8,600	8,944	9,600	9,600	9,600	100%
Fire - MCFFA Expenses	-	-	14,255	-	193	-	.
Fire - TCFFA Expenses	-	3,785	9,201	-	8,435	-	.
<b>SB FIRE Operating Expenses</b>	<b>445,786</b>	<b>567,243</b>	<b>658,122</b>	<b>648,000</b>	<b>623,566</b>	<b>721,100</b>	<b>111%</b>
MC FIRE Reserve trfrs	53,850	53,850	56,543	57,120	57,120	57,120	100%
TC FIRE Reserve trfrs	53,850	53,850	56,543	57,120	57,120	57,120	100%
<b>Operating Reserve Transfers - Fire</b>	<b>107,700</b>	<b>107,700</b>	<b>113,085</b>	<b>114,240</b>	<b>114,239</b>	<b>114,240</b>	<b>100%</b>
<b>NET COST OPERATING - Fire</b>	<b>502,161</b>	<b>623,137</b>	<b>684,636</b>	<b>713,840</b>	<b>643,174</b>	<b>759,940</b>	<b>106%</b>

# Emergency Management Services

- ▶ Operating Budget Details - Emergency Management - \$27,900 is down 12%
- ▶ Fire Chief Gallant acts as 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.

	2020	2021	2022		2023	2023	2024	
EMERGENCY MGMT	Actual	Actual	Budget	2022 Actual	Budget	Actual	Budget	B-B%
EM MGMT Rev - Ontario Grants	-	-	-	-	-	-	-	-
EM MGMT - Federal Grants	-	-	-	-	-	-	-	-
<b>Emergency Management - Operati</b>	-	-	-	-	-	-	-	-
PLAN & DEV - EMERGENCY - Wages	-	4,028	13,500	3,035	13,900	7,385	10,700	77%
Emergency - Benefits	-	1,003	4,000	963	4,200	2,069	2,900	69%
Materials/Supplies/Maint.	413	160	1,200	223	1,400		1,400	100%
Emergency - Seminars & Training	-	725	600	-	600	167	1,000	167%
General Administrative	-	125	500	250	500		500	100%
Contracted Services	7,283	3,714	-	-	1,000	30	1,200	120%
Em Mgmt - Admin Cost Trfr	4,950	4,950	5,148	5,148	5,500	5,500	5,500	100%
<b>Emergency Management - Operati</b>	<b>12,645.53</b>	<b>14,705.18</b>	<b>24,948</b>	<b>9,618</b>	<b>27,100</b>	<b>15,152</b>	<b>23,200</b>	<b>86%</b>
<b>Operating Reserve Transfers- EM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>100%</b>
<b>NET COST - EMERGENCY MANAGEN</b>	<b>12,646</b>	<b>14,705</b>	<b>24,948</b>	<b>9,618</b>	<b>31,800</b>	<b>19,852</b>	<b>27,900</b>	<b>88%</b>

# Health and Safety

Health & Safety Budget - \$13,600 - up \$8,295

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 responsibility of the Fire Chief.

	2020 Actual	2021 Actual	2022 To Date	2023 Budget	2023 To Dec30	2024 Budget	B-A %
<b>HEALTH &amp; SAFETY</b>	-	-	-	-	-	-	-
Health & Safety Donations	-	-	-	-	-	-	0%
<b>SB Health &amp; Safety - Operating Reven</b>	-	-	-	-	-	-	<b>0%</b>
PH - HEALTH & SAFETY - Wages	-	259	(49)	2,461	6,754	8,500	345%
Benefits	-	55	29	244	2,008	2,500	1025%
Materials/Supplies/Maint.	303	273	142	600	358	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	-	-	-	0%
<b>Health &amp; Safety Operating Expenses</b>	<b>9,900</b>	<b>11,134</b>	<b>9,795</b>	<b>5,305</b>	<b>9,120</b>	<b>13,600</b>	<b>256%</b>
H& S Reserve Transfer	-	-	-	-	-	-	0%
<b>NET COST - HEALTH &amp; SAFETY</b>	<b>9,899.54</b>	<b>11,134</b>	<b>9,795</b>	<b>5,305</b>	<b>9,120</b>	<b>13,600</b>	<b>256%</b>

# 2000 Protection and Inspection Services

## Operating Budget Details - 2200 POLICING AND BY-LAW ENFORCEMENT:

\$888,381 - up 3% - A full-time FPO/Bylaw Enforcement Officer will be hired in 2024 to assist with the activities of the by-law enforcement department. The OPP provides policing services to South Bruce.

PROTECTION SERVICES	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
By-law - Fines	630	1,129	2,785	2,000	2,247	1,500	75%
Provincial Funding - Comm Safety	5,000	-	-	-	-	-	0%
By-law - Recoverable Fees	-	-	-	-	-	-	0%
<b>Policing &amp; Bylaw Enforcement Revenu</b>	<b>5,630</b>	<b>1,129</b>	<b>2,785</b>	<b>2,000</b>	<b>2,247</b>	<b>1,500</b>	<b>75%</b>
PPP BY LAW/OPP Wages	1,436	7,290	11,368	12,000	9,324	19,250	160%
Benefits	366	990	1,548	2,500	2,235	5,200	208%
Materials/Supplies/Maintenance	-	-	1,408	1,000	63	700	70%
Seminars & Training	-	-	1,329	2,500	945	2,500	100%
Professional Costs	808	570	2,505	2,500	1,062	2,500	100%
General Administrative	-	371	464	500	114	500	100%
Telephone	1,066	1,096	1,209	1,300	1,251	1,300	100%
Bylaw - Mileage	293	850	1,439	800	349	700	88%
Other	-	5,073	-	-	-	-	0%
Other	-	-	50	-	13	-	0%
Contracted Services	885,685	781,065	844,455	833,038	824,232	845,931	102%
Bylaw Contracted Services	6,656	2,211	-	-	-	-	0%
BylawEnf - Program Cost Transfer	9,200	9,300	9,672	9,800	9,800	9,800	100%
<b>Policing &amp; Bylaw Enforcement Expens</b>	<b>905,510.20</b>	<b>808,815.49</b>	<b>875,446.33</b>	<b>865,938</b>	<b>849,387.46</b>	<b>888,381</b>	<b>103%</b>
Reserve Transfer - Community Safety	-	(5,000.00)	-	-	-	-	0%
Reserve Transfer - Cannabis Funding	5,000.00	-	-	-	-	-	0%
Protection Reserve Transfer	-	-	-	-	-	-	0%
<b>NET COST - POLICING &amp; BY-LAW</b>	<b>904,880</b>	<b>802,687</b>	<b>872,661</b>	<b>863,938</b>	<b>847,140</b>	<b>886,881</b>	<b>103%</b>

# 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 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
Building Permits & Septic Permit	183,685	188,864	135,321	159,000	215,509	170,000	107%
Building Administration Fees & Other	214	100	300	100	12,864	100	100%
<b>Building &amp; Septic Inspection Revenue</b>	<b>183,898</b>	<b>188,964</b>	<b>135,621</b>	<b>159,100</b>	<b>228,373</b>	<b>170,100</b>	<b>107%</b>
PPP - BUILDING - Wages	104,013	94,827	100,365	108,000	110,679	115,710	107%
Benefits	26,518	28,311	30,146	32,400	33,659	34,700	107%
Materials/Supplies/Maintenance	251	1,345	1,086	1,200	338	1,000	83%
Truck Expenses	-	-	1,504	2,800	2,153	2,600	93%
Seminars & Training	-	1,307	2,232	4,000	2,445	4,000	100%
Professional Costs	24,422	494	6,373	6,000	4,284	6,000	100%
General Administrative	2,032	588	828	900	864	1,200	133%
Telephone	268	338	389	600	408	600	100%
Insurance				381	381	425	112%
Mileage	5,064	5,413	3,838	500	83	500	100%
Other	4,964	9,371	15,477	12,200	12,424	12,400	102%
Contracted Services	84	280	-	-	-	-	0%
<b>Building &amp; Septic Inspection Expenses</b>	<b>167,615.47</b>	<b>142,273.07</b>	<b>162,237.41</b>	<b>168,981</b>	<b>167,716.71</b>	<b>179,135</b>	<b>106%</b>
Protection/Insp Reserve Transfer	6,075	8,350	10,750	(9,500)	(9,500)		100%
Transfer from Modernization Reserve	(4,500)	(12,200)	(12,200)	-	-		-
Building Stabilization Reserve Transfe	-	-	-	-	-	(9,035)	-
<b>NET COST - BUILDING &amp; SEPTIC INSP</b>	<b>(14,708)</b>	<b>(50,540)</b>	<b>25,167</b>	<b>381</b>	<b>(70,156)</b>	<b>-</b>	

# Other Protection and Inspection Service

- ▶ **Operating Budget Details - 2600 OTHER PROTECTION SERVICES: \$135,590 - up 17%** - This budget includes costs for the Conservation Authority levies and Animal Control services. The new FPO/By-law enforcement officer enforces the Dog Control By-law. The major impact to this budget is the increase of \$18,800 to the Conservation Authority Budget.

PROTECTION SERVICES	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
Building Permits & Septic Permit	183,685	188,864	135,321	159,000	215,509	170,000	107%
Building Administration Fees & Other	214	100	300	100	12,864	100	100%
<b>Building &amp; Septic Inspection Revenue</b>	<b>183,898</b>	<b>188,964</b>	<b>135,621</b>	<b>159,100</b>	<b>228,373</b>	<b>170,100</b>	<b>107%</b>
PPP - BUILDING - Wages	104,013	94,827	100,365	108,000	110,679	115,710	107%
Ontario Grant-Livestock Damage	-	-	399	500	763	500	100%
Animal Control - fees and charges	-	-	250	-	206	-	-
Dogs - Licences & Permits	21,265	19,380	17,065	20,000	22,545	20,000	100%
<b>Other Protection - Revenue</b>	<b>21,265</b>	<b>19,380</b>	<b>17,714</b>	<b>20,500</b>	<b>23,514</b>	<b>20,500</b>	<b>100%</b>
<b>Conservation Authorities Expense</b>	<b>83,390</b>	<b>84,800</b>	<b>90,740</b>	<b>101,600</b>	<b>101,596</b>	<b>120,400</b>	<b>119%</b>
PPP - DOG -Wages	99	-	11,196	10,200	8,137	9,200	90%
Benefits	29	-	1,398	2,300	1,715	2,750	120%
Materials/Supplies/Maint.	-	-	450	500	82	300	60%
General Administrative	-	-	-	100	-	100	100%
Mileage	106	30	603	200	-	700	350%
Other-Beaver/Livestock	460	120	294	500	767	500	100%
Other-Livestock/Bounty Claims	-	-	122	500	1,197	500	100%
Contracted Services	6,656	2,211	78	500	1,748	1,600	320%
Dogs - Program Cost Transfer	13,300	13,500	14,040	14,040	14,040	14,040	100%
<b>Other Protection - Expenses</b>	<b>104,040</b>	<b>100,661</b>	<b>118,921</b>	<b>130,440</b>	<b>129,284</b>	<b>150,090</b>	<b>115%</b>
Dog Control - Transfer to Reserve	4,000	2,000	(7,000)	6,000	6,000	6,000	100%
<b>NET COST -OTHER PROTECTION</b>	<b>86,775</b>	<b>83,281</b>	<b>94,207</b>	<b>115,940</b>	<b>111,770</b>	<b>135,590</b>	<b>117%</b>

# Drainage

Operating Budget Details - DRAINAGE: \$23,200- up 5% - 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 2024, the firm of R J Burnside Engineering will carry out these duties.

DRAINAGE	2020 Actuals	2021 Actuals	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
USER FEES Tile Drainage	92,039	37,527	35,366	45,000	29,823	45,000	100%
Drainage - Ont Grants	8,816	11,722	6,473	10,000	11,627	10,400	104%
Other Drainage Revenue	50	-	50	-	-	-	0%
<b>DRAINAGE - Operating Revenue</b>	<b>100,904</b>	<b>49,249</b>	<b>41,890</b>	<b>55,000</b>	<b>41,450</b>	<b>55,400</b>	<b>101%</b>
PLAN & DEV - DRAINAGE - Wages	492	389	2,563	2,500	2,414	2,500	100%
Benefits	112	121	601	600	1,590	1,000	167%
Debt Charges- Tile Drainage (OMA)	12,748	8,713	6,984	10,000	6,182	10,000	100%
Tile Loans Principal	79,291	28,813	28,382	35,000	23,641	35,000	100%
Materials/Supplies/Maint.	4	524	(118)	500	110	500	100%
Seminars & Training	-	-	685	1,500	619	1,700	113%
General Administrative	175	223	555	250	205	250	100%
Mileage	-	-	105	100	-	100	100%
Other	1,690	-	-	250	-	250	100%
Contracted Services	17,456	21,736	13,716	20,000	20,002	20,800	104%
Interfunctional - Machine Charge	106	177	1,178	500	700	500	100%
Drainage - Program Cost Trfr	5,500	5,600	5,824	6,000	6,000	6,000	100%
Tile Drain - Loan to Homeowner	-	-	-	-	-	-	0%
<b>DRAINAGE - Operating Expenses</b>	<b>117,574.53</b>	<b>66,296.62</b>	<b>60,475</b>	<b>77,200</b>	<b>61,463</b>	<b>78,600</b>	<b>102%</b>
Drainage Operating Reserve Trfr	-	-	-	-	-	-	0%
<b>NET COST - DRAINAGE</b>	<b>16,670</b>	<b>17,048</b>	<b>18,586</b>	<b>22,200</b>	<b>20,013</b>	<b>23,200</b>	<b>105%</b>



# 3000 Transportation Services

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

ROADS and BRIDGES - \$4,301,709 - up 8.3%. The Roads and Bridges budget represents over 63% of the total budget for the municipality. \$122,000 of the budget increase can be attributed to setting aside more funds to help with capital replacement costs and projects. The remaining \$206,100 is due to inflationary costs and implementation of the approved wage grid in 2024.

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
TR - Ontario Grants	42,936	47,634	124,451	78,113	75,000	96,355	85,000	113%
TR - Other Municipal Grants	12,888	9,713	6,938	25,766	12,000	7,160	8,000	67%
TR - Fees & Service Charges	10,861	4,163	10,135	7,373	10,000	4,998	5,000	50%
TR - Fees & Service Charges	-	1,500	-	-	-	-	-	0%
TR - Machine Chgs (Interfunction	1,001,705	1,036,685	1,059,427	1,117,871	1,015,000	914,865	966,255	95%
TR - Licences & Permits (drivewa	750	1,125	3,675	2,350	2,500	2,175	2,500	100%
TR - Rentals	7,268	3,243	4,893	6,446	6,000	4,608	6,000	100%
TR - Sale of Goods & Supplies	7,542	4,882	13,038	15,524	10,000	2,054	5,000	50%
TR Sale of Hydro	8,877	8,608	8,200	8,380	9,000	5,365	9,000	100%
TR Donations	-	-	-	1,098	-	-	-	0%
GRAVEL PIT - McKague - Rent	2,880	3,000	3,640	3,200	4,000	5,890	5,890	147%
GRAVEL SB McKague Pit - Sales	1,433	5,827	-	6,267	-	122	-	0%
<b>ROADS- Operating Revenue</b>	<b>1,097,140</b>	<b>1,126,381</b>	<b>1,234,397</b>	<b>1,272,388</b>	<b>1,143,500</b>	<b>1,043,592</b>	<b>1,092,645</b>	<b>96%</b>



# 3000 Transportation Services - Roads & Bridges

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
Debenture Principal - Roads	97,341	101,193	105,198	109,361	113,689	113,689	118,188	104%
Debenture Interest - Roads	76,038	71,569	68,181	63,352	59,690	59,690	54,191	91%
<b>ROADS - Loan Repayment</b>	<b>173,379</b>	<b>172,762.33</b>	<b>173,379</b>	<b>172,713</b>	<b>173,379</b>	<b>173,379</b>	<b>172,379</b>	<b>99%</b>
TR - ROADSIDE -Wages	68,458	94,283	94,716	93,560	112,000	88,969	105,000	94%
Benefits	17,880	21,029	23,261	25,642	33,600	23,226	31,500	94%
Materials/Supplies/Maint.	7,943	5,244	3,958	7,785	5,000	9,581	12,000	240%
Contracted Services	22,102	35,885	36,044	16,513	33,000	35,321	40,000	121%
Interfunctional - Machine Charge	119,093	170,731	145,787	134,745	128,000	121,318	128,000	100%
<b>ROADSIDES Expenses</b>	<b>235,477</b>	<b>327,172.06</b>	<b>303,766</b>	<b>278,246</b>	<b>311,600</b>	<b>278,415</b>	<b>316,500</b>	<b>102%</b>
TR - HARDTOP - Wages	32,705	47,574	40,671	56,576	66,000	68,880	72,600	110%
Benefits	9,530	12,466	10,458	16,404	19,800	18,353	21,780	110%
Materials/Supplies/Maint.	14,251	25,973	11,635	30,043	27,500	36,040	27,500	100%
Contracted Services	18,422	30,737	24,066	25,436	45,000	6,723	40,000	89%
Interfunctional - Machine Charge	79,713	108,736	83,471	95,293	108,000	112,353	108,000	100%
<b>ROADS HARDTOP Expenses</b>	<b>154,622</b>	<b>225,484.82</b>	<b>170,301</b>	<b>223,751</b>	<b>266,300</b>	<b>242,350</b>	<b>269,880</b>	<b>101%</b>
TR - LOOSETOP -Wages	44,583	43,080	50,850	48,396	55,000	60,937	65,000	118%
Benefits	10,181	11,074	13,529	13,738	16,500	17,346	19,500	118%
Materials/Supplies/Maint.	104,681	130,676	93,687	13,021	3,500	7,097	8,000	229%
Contracted Services	167,605	226,553	258,267	355,776	430,000	432,880	460,000	107%
Interfunctional - Machine Charge	174,218	150,505	175,795	148,903	180,000	172,563	180,000	100%
<b>ROADS LOOSETOP Expenses</b>	<b>501,267</b>	<b>561,887.48</b>	<b>592,127</b>	<b>579,834</b>	<b>685,000</b>	<b>690,824</b>	<b>732,500</b>	<b>107%</b>
TR - WINTER CONTROL - Wages	192,674	173,277	213,749	247,351	241,000	221,559	255,000	106%
Benefits	43,339	36,663	46,222	55,977	72,300	52,103	76,500	106%
Materials/Supplies/Maint.	116,484	144,107	81,438	113,568	125,000	86,059	120,000	96%
Contracted Services	29,667	25,825	15,219	21,330	32,000	19,213	28,000	88%
Interfunctional - Machine Charge	423,315	391,240	398,333	575,093	435,000	366,150	400,000	92%
<b>ROADS - WINTER CONTROL Expense</b>	<b>805,479</b>	<b>771,111.06</b>	<b>754,962</b>	<b>1,013,319</b>	<b>905,300</b>	<b>745,083</b>	<b>879,500</b>	<b>97%</b>

# 3000 Transportation Services - Roads & Bridges

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
TR - SAFETY DEVICES - Wages	22,404	14,982	23,166	18,385	23,000	15,067	22,000	96%
Benefits	4,786	3,844	5,947	5,100	6,900	4,039	6,600	96%
Materials/Supplies/Maint.	7,043	4,152	14,277	13,893	15,000	19,686	20,000	133%
Hydro	3,923	4,610	4,014	4,000	4,850	4,354	4,000	82%
Other	1,350	1,350	1,200	19,207	1,500	1,350	1,500	100%
Contracted Services	10,934	-	11,767	10,840	10,000	14,118	11,000	110%
Interfunctional - Machine Charge	19,749	22,382	27,598	16,283	22,000	14,815	22,000	100%
<b>ROADS - SAFETY DEVICES Expense</b>	<b>70,190</b>	<b>51,319.63</b>	<b>87,968</b>	<b>87,708</b>	<b>83,250</b>	<b>73,428</b>	<b>87,100</b>	<b>105%</b>
TR - OVERHEAD -Wages	114,711	136,302	164,573	195,470	157,000	196,147	228,255	145%
Benefits	43,518	45,054	52,893	61,429	47,100	76,378	75,140	160%
Materials/Supplies/Maint.	3,129	2,043	2,060	1,996	2,250	659	2,250	100%
Seminars & Training	5,403	2,274	4,698	9,154	12,000	5,723	12,000	100%
Professional Costs	100	-	-	555	2,000	49	2,000	100%
General Administrative	10,305	2,538	6,019	5,985	8,000	7,596	8,000	100%
Telephone	320	421	446	481	530	301	530	100%
Insurance	33,762	38,621	46,594	42,568	47,250	47,830	50,250	106%
Mileage	1,903	493	104	512	450	436	450	100%
Other	670	683	995	745	500	945	500	100%
Contracted Services	605	636	11,151	18,315	40,500	73,300	30,500	75%
Interfunctional - Machine Charge	9,620	8,585	19,153	26,748	22,000	34,155	22,000	100%
Interfunctional Trf SWB	26,600	27,100	27,400	26,196	30,000	27,700	30,000	100%
<b>ROADS - OVERHEAD Expenses</b>	<b>250,646</b>	<b>264,748.79</b>	<b>336,086</b>	<b>390,154</b>	<b>369,580</b>	<b>471,220</b>	<b>461,875</b>	<b>125%</b>
TR -BLDGS - WAGES	30,439	34,886	33,728	50,197	48,000	34,455	44,000	92%
Benefits	7,141	7,503	7,417	13,134	14,400	8,509	13,200	92%
Materials/Supplies/Maint.	31,588	49,135	41,951	54,637	48,000	46,310	50,000	104%
Equipment Fuel	141,341	127,074	164,800	278,067	245,000	190,571	215,000	88%
General Administrative	16,231	9,375	14,802	22,502	22,000	15,496	20,000	91%
Hydro	7,141	7,090	6,724	7,724	8,500	8,892	9,000	106%
Heat	11,722	12,340	13,103	15,846	17,000	14,931	17,000	100%
Telephone	6,439	6,571	6,981	7,479	7,500	6,790	7,500	100%
Shops - water/sewer /stlites, etc	1,146	1,169	1,197	1,235	1,350	1,324	2,270	168%
Rents & Financial Services	575	540	600	600	600	530	600	100%
Contracted Services	410	-	382	1,601	1,000	1,395	5,000	500%
<b>ROADS - BUILDINGS Expenses</b>	<b>254,174</b>	<b>255,683.57</b>	<b>291,687</b>	<b>453,022</b>	<b>413,350</b>	<b>329,201</b>	<b>383,570</b>	<b>93%</b>

# 3000 Transportation Services - Roads & Bridges - 1

ROADS/BRIDGES/TREES	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
TR - BRIDGES\CULVERTS - Wages	4,333	5,693	3,406	8,748	10,000	5,667	10,000	100%
Benefits	1,148	1,536	853	2,519	3,000	1,971	3,000	100%
Materials/Supplies/Maint.	296	259	275	7,050	1,000	3,053	3,000	300%
Professional Costs -engineer	(2,827)	-	-	16,180	-	-	-	0%
Contracted Services	1,885	17,652	324	124	2,000	1,781	2,000	100%
Interfunctional - Machine Charge	7,015	11,272	5,602	5,665	10,000	11,643	10,000	100%
<b>ROADS - BRIDGES &amp; CULVERTS Exp</b>	<b>11,850</b>	<b>36,411.86</b>	<b>10,460</b>	<b>40,284</b>	<b>26,000</b>	<b>24,115</b>	<b>28,000</b>	<b>108%</b>
RDS- GRAVEL PIT - Wages	1,402	1,594	2,027	184	2,500	238	2,000	80%
Benefits	386	512	592	52	750	66	750	100%
Other	10,101	8,478	8,357	8,408	9,000	8,848	9,500	106%
Interfunctional - Machine Charge	2,807	2,598	6,211	60	4,000	260	4,000	100%
<b>ROADS - GRAVEL PIT Expense</b>	<b>14,696</b>	<b>13,182.25</b>	<b>17,187</b>	<b>8,704</b>	<b>16,250</b>	<b>9,411</b>	<b>16,250</b>	<b>100%</b>
OTHER - RECOVERABLE - Wages	7,031	4,498	3,079	2,818	3,000	2,443	3,000	100%
Benefits	1,899	1,602	1,084	897	900	763	900	100%
Materials/Supplies/Maint.	3,980	(130)	693	1,963	1,000	266	1,000	100%
Other	-	-	1,678	173	-	-	-	0%
Interfunctional - Machine Charge	19,907	12,109	4,964	5,535	10,000	4,268	8,000	80%
<b>ROADS - RECOVERABLE Expense</b>	<b>32,817</b>	<b>18,079.18</b>	<b>11,499</b>	<b>11,386</b>	<b>14,900</b>	<b>7,739</b>	<b>12,900</b>	<b>87%</b>
<b>ROADS -MACHINERY/EQUIP Op Expenses</b>	<b>123,545</b>	<b>185,570.99</b>	<b>208,292.68</b>	<b>264,078.01</b>	<b>274,200.00</b>	<b>360,491.07</b>	<b>333,900.00</b>	<b>122%</b>
Roads/Equipment Capital Transfer	985,000	1,000,000	1,025,000	1,045,150	1,100,000	1,100,000	1,200,000	100.0%
Roads/Equipment Operating Transfer	-	-	-	(4,824)	-	-	-	0.0%
Bridges/Culverts Reserve Transfer	234,230	303,230	379,600	459,600	478,000	478,000	500,000	100.0%
<b>Operating Reserve Transfers - ROADS</b>	<b>1,219,230</b>	<b>1,303,230</b>	<b>1,404,600</b>	<b>1,499,926</b>	<b>1,578,000</b>	<b>1,578,000</b>	<b>1,700,000</b>	<b>108%</b>
<b>NET COST - ROADS/BRIDGES</b>	<b>2,750,229</b>	<b>3,060,263</b>	<b>3,127,180</b>	<b>3,750,735</b>	<b>3,973,609</b>	<b>3,940,063</b>	<b>4,301,709</b>	<b>108.3%</b>

RESERVE TRANSFERS - \$1,700,000 - 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 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
TR - BRIDGES\CULVERTS - Wages	4,333	5,693	3,406	8,748	10,000	5,667	10,000	100%
Benefits	1,148	1,536	853	2,519	3,000	1,971	3,000	100%
Materials/Supplies/Maint.	296	259	275	7,050	1,000	3,053	3,000	300%
Professional Costs -engineer	(2,827)	-	-	16,180	-	-	-	0%
Contracted Services	1,885	17,652	324	124	2,000	1,781	2,000	100%
TREES-Ont Grants	-	-	-	-	-	-	-	0%
TREES - Sales/Fees Charges	-	-	-	-	-	-	-	0%
TREES-Donations	1,000	50	2,100	4,137	-	-	-	0%
<b>TREES- Operating Revenue</b>	<b>1,000</b>	<b>50</b>	<b>2,100</b>	<b>4,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
SB PARKS/TREES - Wages	-	-	-	-	-	-	-	0%
SB PARKS/TREES - Benefits	-	-	-	-	-	-	-	0%
SB PARKS/Trees - Maint & Supplies	3,410	2,438	2,936	2,616	4,000	3,802	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	2,300	100%
<b>TREES- Operating Expense</b>	<b>5,610</b>	<b>4,638.17</b>	<b>5,136</b>	<b>4,916</b>	<b>6,300</b>	<b>6,102</b>	<b>6,300</b>	<b>100%</b>
Tree Reserve Transfer	-	-	-	2,000	(3,000)	(3,000)	(3,000)	100%
<b>NET COST - TREES</b>	<b>4,610</b>	<b>4,588</b>	<b>3,036</b>	<b>2,779</b>	<b>3,300</b>	<b>3,102</b>	<b>3,300</b>	<b>100.0%</b>

# 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 2024 has increased by \$4 per year to a rate of \$54 per household.

STREET LIGHTING	2019					2023	Budget	2023	2024	Budget	B-B
	Actuals	2020	Actual	2021	Actual						
USER FEES Streetlights	76,725	78,800	79,020	79,463	80,000	79,825	86,200	108%			
Streetlight - Interest Incom	(513)	144	372	-	500	5,719	500	100%			
<b>STREET LIGHTING- Op Rev</b>	<b>76,212</b>	<b>78,944</b>	<b>79,392</b>	<b>79,463</b>	<b>80,500</b>	<b>85,544</b>	<b>86,700</b>	<b>108%</b>			
TR - STREETLIGHTS - Wages	116	28	312	2,828	3,200	1,666	3,200	100%			
Benefits	31	8	82	827	960	489	960	100%			
Materials/Supplies/Maint.	-	1,538	676	-	1,000	1,657	3,000	300%			
Hydro	52,599	43,329	46,867	50,706	53,000	56,082	58,240	110%			
ST LITES Major Repair/Exp	-	-	-	-	-	-	-	0%			
Contracted Services	2,908	2,305	252	974	5,000	1,669	5,000	100%			
Interfunctional - Machine Charge	266	-	232	4,180	1,000	1,803	1,000	100%			
<b>STREET LIGHTING- OpExp</b>	<b>55,920</b>	<b>47,209</b>	<b>48,421</b>	<b>59,515</b>	<b>64,160</b>	<b>63,366</b>	<b>71,400</b>	<b>111%</b>			
STREET LIGHTING Reserves Trfrs	36,500	38,350	38,350	23,000	16,340	16,340	15,300	94%			
<b>NET COST -STREET LIGHTING</b>	<b>16,209</b>	<b>6,615</b>	<b>7,379</b>	<b>3,053</b>	<b>-</b>	<b>(5,838)</b>	<b>-</b>	<b>0%</b>			

# 4000 Environmental Services

- ▶ **Operating Budget Details - Environment -** The Manager of Operations 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. The rate for the Teeswater Formosa Sanitary Sewer System has increased significantly due to the reinstatement of reserve transfers for capital replacement costs, which will be increased over two years. Council has elected to impose uniform rates for the Mildmay and Teeswater Water and Wastewater systems. 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 \$89.00 per unit per year.
- ▶ **STORM WATER MANAGEMENT:** \$200,550 - up 6%- Rural and Urban storm water maintenance activities are included in the storm water management budget, including the roads portion of maintenance on municipal drains. The transfer to reserves for capital drainage projects has increased by \$13,250.



# 4200 Environmental - Mildmay Wastewater

WASTEWATER - SANITARY SEWERS	2020	Actual	2021	Actual	2022 Actual	2023	Budget	2023	Actual	2024	Budget	B-B
<b>MILDMAY WASTEWATER SYSTEM</b>												
USER FEES M Sewers - Residential	366,473		384,565		401,015	408,000		419,039.00		424,320		104%
USER FEES M Sewers Non Res	47,160		48,398		48,824	51,500		50,120.00		53,560		104%
M Sewers - Fees & Service Chgs	3,850		6,875		1,882	3,000		2,938.68		3,000		100%
M Sewers - Interest Income	10,446		7,341		21,534	15,000		34,579.00		28,000		187%
<b>MILDMAY SEWERS- Operating Rev</b>	<b>427,929</b>		<b>447,179</b>		<b>473,255</b>	<b>477,500</b>		<b>506,676.68</b>		<b>508,880</b>		<b>107%</b>
ENV - MSTP- Wages	15,674		15,031		15,650	21,000		15,646.43		21,000		100%
Benefits	4,229		4,404		4,632	6,300		4,869.53		6,300		100%
Materials/Supplies/Maint.	958		1,472		105	1,500		-		1,500		100%
Seminars & Training	-		-		-	500		64.37		500		100%
Professional Fees	-		-		-	-		1,604.29		-		new
General Administrative	1,382		1,564		1,465	1,900		1,619.19		1,900		100%
Hydro	53,801		44,688		49,191	57,700		48,024.33		57,700		100%
Insurance	6,133		8,754		11,540	12,800		12,619.35		13,824		108%
Contracted Services	170,012		171,827		175,574	187,620		195,609.13		197,620		105%
Interfunctional - Machine Charge	4,710		1,723		1,185	3,000		1,126.25		3,000		100%
Interfun. Machine Chgs-Winter Maint	1,463		528		260	-		-		-		0%
Interfunctional Trf SWB	9,750		9,850		10,244	10,800		10,800.00		10,800		100%
Taxes	1,809		1,874		1,990	2,100		2,144.49		2,250		107%
ENV - MC SAN COLLECT. WAGES	2,415		2,167		3,739	5,000		4,615.53		5,000		100%
Wages-Winter Maint	312		487		215	-		-		-		0%
Benefits	646		591		1,059	1,500		1,402.64		1,500		100%
Benefits-Winter Maint	76		116		58	-		-		-		0%
Materials/Supplies/Maint.	599		1,242		1,513	1,500		-		1,500		100%
Hydro	8,602		8,176		7,952	9,000		11,436.79		10,700		119%
Contracted Services Veolia	25,913		19,933		23,492	29,150		41,556.82		29,150		100%
Interfunctional - Machine Charge	3,012		1,074		2,455	3,500		5,820.00		6,500		186%
Interfun. Machine Chgs-Winter Maint	591		534		220	-		-		-		0%
<b>MILDMAY SEWERS- Operating Expen:</b>	<b>312,086</b>		<b>296,035</b>		<b>312,540</b>	<b>354,870</b>		<b>358,959.14</b>		<b>370,744</b>		<b>104%</b>
<b>MILDMAY SEWERS RESERVE TRFR</b>	<b>115,843</b>		<b>119,232</b>		<b>160,715</b>	<b>122,630</b>		<b>147,717.54</b>		<b>138,136</b>		<b>113%</b>
<b>NET COST MILDMAY SEWERS</b>	<b>-</b>		<b>(31,912)</b>		<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		

# 4200 - Teeswater/Formosa Wastewater

WASTEWATER - SANITARY SEWERS	2020	Actual	2021	Actual	2022 Actual	2023	Budget	2023	Actual	2024	Budget	B-B
TFSS CAP CONTRIBUTION 15 YR	210,714		215,771		182,203	198,105		191,089.78		198,105		100%
TFSS CAP CONTRIBUTION 25 YR	49,989		53,580		49,201	50,778		49,201.16		50,778		100%
TFSS User Fees - Residential	277,425		288,733		304,010	334,500		338,195.00		436,270		130%
TFSS User Fees Non Res	37,969		38,885		38,808	43,000		42,924.75		55,400		129%
TFSS Interest Revenue	3,389		(212)		(12)	-		21,717.00		18,000		0%
TFSS Fees & Charges	335,107		419,470		500,518	472,500		475,324.43		472,500		100%
<b>T/F SEWERS- Operating Revenue</b>	<b>1,031,093</b>		<b>1,016,227</b>		<b>1,074,727</b>	<b>1,098,883</b>		<b>1,118,452.12</b>		<b>1,231,053</b>		<b>112%</b>
TFTP- Wages	13,102		13,874		15,187	21,000		15,599.20		16,000		76%
TFTP Benefits	3,537		4,141		4,461	6,300		4,868.56		6,300		100%
Debenture Principal -Industry-2	68,335		70,485		72,703	74,991		74,990.62		19,113		25%
Debenture Principal - 15 Yr Residents	145,185		150,482		155,973	161,665		161,664.69		167,564		104%
Debenture Principal - 25 Yr Residents	23,514		24,493		25,502	26,574		26,574.44		27,681		104%
Debenture Interest -Industry 2	8,381		6,563		3,992	2,058		2,057.70		149		7%
Debenture Interest - 15 Yr Residents	53,542		49,060		42,692	37,878		37,877.99		31,979		84%
Debenture Interest - 25 Yr Residents	27,113		26,285		25,112	24,203		24,202.72		23,096		95%
TFTP- Maint/Supplies	48,677		30,326		52,796	55,000		81,107.11		87,000		158%
TFTP - Professional Fees	53,345		6,507		9,711	10,600		3,276.08		10,600		100%
TFTP - General Administration	269,500		467		-	1,000		100.00		1,000		100%
TFTP - hydro	109,389		109,639		139,327	155,000		150,858.27		167,400		108%
TFTP - Sewer fee	580		596		613	650		641.00		1,092		168%
TFTP - Insurance	18,235		21,460		24,871	27,600		27,271.90		29,808		108%
TFTP - Contracted Services	313,400		334,479		302,504	371,000		269,136.61		361,000		97%
TFTP machine charges	-		-		40	2,500		-		1,000		40%
TFTP Admin Cost Transfer	9,600		9,700		10,244	10,600		10,600.00		10,600		100%
TFTP - Taxes	4,027		4,173		4,431	4,750		4,774.20		5,000		105%
TFSS Wages	2,328		4,650		4,206	5,000		1,976.21		5,000		100%
TFSS - Benefits	631		1,183		1,291	1,500		643.20		1,500		100%
TFSS - Maint/Supplies	3		2,650		4,437	4,500		774.54		4,500		100%
TFSS - Professional Fees	-		-		4,929	1,500		-		1,500		100%
TFSS - Hydro	21,663		19,868		<b>24,115</b>	22,500		<b>28,005.32</b>		28,080		125%
TFSS Contracted Services	42,299		26,087		38,410	42,400		34,825.94		45,000		106%
TFSS - machine charges	3,960		4,067		5,063	5,200		927.50		5,200		100%
<b>T/F SEWERS- Operating Expenses</b>	<b>1,240,346</b>		<b>921,235</b>		<b>972,610</b>	<b>1,075,969</b>		<b>962,753.80</b>		<b>1,057,162</b>		<b>98%</b>
Transfer Prepd Cap Contr Reserves	27,453		34,744		6,063	-		-		-		0%
TFsewer System Reserve Transfers	32,794		15,976		94,660	22,914		155,698.32		173,891		759%
<b>T/F SEWERS RESERVE TRANSFERS</b>	<b>60,247</b>		<b>50,720</b>		<b>100,723</b>	<b>22,914</b>		<b>155,698.32</b>		<b>173,891</b>		<b>759%</b>
<b>NET COST -T/F SEWERS</b>	<b>269,500.00</b>		<b>(44,272.71)</b>		<b>(1,393.32)</b>	<b>-</b>		<b>-</b>		<b>-</b>		



# 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		2023		2024	
WATERWORKS	Actual	Actual	2022 Actual	Budget	2023 Actual	Budget	B-B
SB Water - Ontario Grants	-	-	-	-	-	-	0%
SB WATER - Fees & Serv Chgs	-	-	-	-	-	-	0%
<b>SOURCE WATER PROTECTION Revenu</b>	-	-	-	-	-	-	<b>0%</b>
SB Water - Gen Admin	140	149	160	200	142.50	200	100%
SB Water - Other	55	423	43	200	-	200	100%
SB Water - Contracted Services	3,500	2,500	2,500	3,000	2,500.00	3,000	100%
<b>SOURCE WATER PROTECTION-Expens</b>	<b>3,695</b>	<b>3,071</b>	<b>2,703</b>	<b>3,400</b>	<b>2,642.50</b>	<b>3,400</b>	<b>100%</b>
SWP RESERVE Transfers M WATER	(2,850)	(2,000)	(1,351)	(1,700)	(1,700.00)	(1,700)	100%
SWP Reserve Transfer to GG Surplus	-	-	-	-	-	-	0%
SWP RESERVE Transfers T WATER	(2,850)	(2,000)	(1,351)	(1,700)	(1,700.00)	(1,700)	100%
<b>NET COST SOURCE WATER PROTECTIC</b>	<b>(2,004.83)</b>	<b>(928.89)</b>	<b>-</b>	<b>-</b>	<b>(757.50)</b>	<b>-</b>	



# 4500 Environmental - Teeswater Water

	2020	2021		2023		2024	
WATERWORKS	Actual	Actual	2022 Actual	Budget	2023 Actual	Budget	B-B
USER FEES T Water - Residential	269,365	279,352	292,322	302,500	308,922.50	314,880	104%
USER FEES T Water - Non Res	45,448	46,820	46,588	51,000	48,905.25	53,040	104%
T WATER - Fees & Serv Chgs	388	1,936	942	1,300	1,390.06	1,300	100%
T WATER -Investment Income	1,963	2,910	13,848	3,000	33,486.00	30,000	1000%
<b>TEESWATER WATER-Revenue</b>	<b>317,164</b>	<b>331,018</b>	<b>353,701</b>	<b>357,800</b>	<b>392,703.81</b>	<b>399,220</b>	<b>110%</b>
ENV - TC WATER DISTR. - Wages	14,759	15,751	24,102	25,000	19,122.38	22,000	88%
Benefits	3,974	4,776	7,764	7,500	6,154.97	6,600	88%
Materials/Supplies/Maint.	4,114	249	4,244	8,500	1,740.15	8,500	100%
Professional Costs	-	1,987	-	-	1,604.30	5,000	
General Administrative	13	143	289	300	25.00	300	100%
Hydro	9,675	9,895	11,914	11,150	12,077.14	11,596	104%
Insurance	819	1,740	2,751	3,050	3,045.76	3,294	108%
Contracted Services Veolia	158,558	160,643	175,787	180,000	184,175.05	188,000	104%
Interfunctional - Machine Charge	761	391	10,613	3,000	1,300.00	3,000	100%
Interfun. Machine Chgs-Winter Maint	167	-	55	-	-	-	0%
Interfunctional Trf SWB	16,500	16,700	17,400	18,300	18,300.00	18,300	100%
Taxes	243	252	268	300	288.55	312	104%
<b>TEESWATER WATER-Expenses</b>	<b>209,584</b>	<b>212,527</b>	<b>255,186</b>	<b>257,100</b>	<b>247,833.30</b>	<b>266,902</b>	<b>104%</b>
Other Transfers to Reserves	107,580	118,492	98,515	100,700	100,700.00	132,318	131%
<b>TEESWATER WATER RESERVE TRFR</b>	<b>108,582</b>	<b>118,492</b>	<b>98,515</b>	<b>100,700</b>	<b>100,700.00</b>	<b>132,318</b>	<b>131%</b>
<b>NET COST TEESWATER WATER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,170.51)</b>	<b>-</b>	

# 4400 Environmental - Solid Waste Mgmt.

SOLID WASTE MGMT	2020	Actual	2021	Actual	2022 Actual	2023		2024		B-B
						Budget	2023 Actual	Budget		
USER FEES Garbage Coll		91,895	92,829	99,187		109,200	113,180	125,757	115%	
Bag Tag Revenue		129,980	127,715	127,157		153,600	127,623	140,000	91%	
Sales-Recycling Materials		220	370	160		300	320	300	100%	
<b>RECYCLING/WASTE COLL Rev</b>		<b>222,094</b>	<b>220,914</b>	<b>226,504</b>		<b>263,100</b>	<b>241,123</b>	<b>266,057</b>	<b>101%</b>	
MCLF - Fees & Service Chgs		1,372	2,664	1,400		2,100	1,218	2,100	100%	
MCLF - Tire Revenue		-	-	-		-	-	-	0%	
MCLF Revenue - WEE		1,755	1,216	575		1,200	1,222	1,200	100%	
MCLF- Machine Charge Revenue		26,061	26,362	25,825		25,500	29,560	25,500	100%	
MCLF - land rent		2,160	2,250	2,880		2,880	2,880	2,880	100%	
MCLF- Sale of Goods-metal		5,592	11,776	15,156		8,000	12,804	13,000	163%	
<b>CARRICK LANDFILL- Revenue</b>		<b>36,940</b>	<b>44,268</b>	<b>45,836</b>		<b>39,680</b>	<b>47,683</b>	<b>44,680</b>	<b>113%</b>	
TCLF - Fees & Service Chgs		130,429	112,066	109,919		125,000	113,731	135,000	108%	
TCLF - TIRE REVENUE		270	-	-		-	-	-	0%	
TCLF Revenue - WEE		1,153	2,415	1,122		1,500	950	1,200	80%	
TCLF Machine Charges		33,971	35,248	23,225		31,800	15,308	25,000	79%	
TCLF - Rentals		-	-	-		-	-	-	0%	
TCLF - Sale of Goods		10,027	17,333	15,427		10,000	12,517	13,000	130%	
GRAVEL Pit - Sales		-	-	-		-	-	-	0%	
<b>CULROSS LANDFILL- Revenue</b>		<b>175,850</b>	<b>167,062</b>	<b>149,693</b>		<b>168,300</b>	<b>142,505</b>	<b>174,200</b>	<b>104%</b>	
<b>TOTAL SOLID WASTE MGMT REV</b>		<b>434,885</b>	<b>432,244</b>	<b>422,033</b>		<b>471,080</b>	<b>431,310</b>	<b>484,937</b>	<b>103%</b>	
Blue boxes		284	627	-		350	431	450	129%	
#17-WAGES-1993 JD DOZER		3,905	3,203	2,052		3,000	-	3,000	100%	
#17-BENEFITS-1993 JD DOZER		947	629	647		1,000	-	1,000	100%	
#17-MAT/SUP/MTN-1993 JD DOZER		11,419	32,159	7,297		7,500	10,155	7,500	100%	
# 31 Float Repairs/Service		-	-	2,970		2,000	2,800	2,000	100%	
#XX Compactor - wages		-	-	115		1,500	-	1,500	100%	
Compactor benefits		-	-	39		450	-	450	100%	
Compactor maintenance		-	-	2,482		3,000	1,263	3,000	100%	
Recycling Contract		51,430	52,524	53,643		56,750	56,528	60,750	107%	
Garb.Collect. - Contract		46,895	48,736	54,809		68,000	64,388	68,000	100%	
Admin-Bag Tags		1,512	-	1,812		2,000	-	2,000	100%	
Post Closure Liability Transfer		7,667.70	35,679.89	3,900		9,000	-	9,000	100%	
<b>RECYCLE/WASTE COLL- Expenses</b>		<b>124,061</b>	<b>173,559</b>	<b>129,768</b>		<b>154,550</b>	<b>135,565</b>	<b>158,650</b>	<b>103%</b>	

# 4400 Environmental - Solid Waste Mgmt. cont.

SOLID WASTE MGMT	2020			2021			2022			2023		2024	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	B-B	B-B		
ENV - MC LANDFILL - Wages	37,966	40,727	37,362	45,000	41,657	45,000	100%						
Wages-Winter Maint	584	29	182	-	-	-	0%						
Benefits	8,252.09	7,741.56	6,749	13,500	8,896	13,500	100%						
Benefits-Winter Maint.	142	7	43	-	-	-	0%						
Materials/Supplies/Maint.	4,472	147	3,930	3,800	1,502	2,800	74%						
Equipment Fuel	-	68	288	1,200	-	1,200	100%						
Equipment Maintenance	-	-	-	200	-	200	100%						
Seminars & Training	-	-	-	250	-	250	100%						
Professional Costs	7,846	9,679	8,939	10,200	13,707	12,000	118%						
General Administrative	-	216	-	200	-	200	100%						
Telephone	168	153	70	250	233	275	110%						
Insurance	318	389	591	650	788	851	131%						
Other	300	329	400	300	484	400	133%						
MC Landfill Major Repairs/Exp	-	-	-	-	-	-	0%						
Rents & Financial Services	865	2,190	2,409	2,300	3,104	2,400	104%						
Contracted Services	11,160	6,648	9,979	9,000	9,511	13,000	144%						
Interfunctional - Machine Charge	27,510	26,413	26,095	27,500	29,560	27,500	100%						
MCLF Admin Cost Trfr	13,100	13,100	13,780	14,300	14,300	14,300	100%						
Taxes	1,966	2,038	2,497	2,650	2,690	2,825	107%						
<b>CARRICK LANDFILL- Expenses</b>	<b>114,650</b>	<b>109,875</b>	<b>113,312</b>	<b>131,300</b>	<b>126,432</b>	<b>136,701</b>	<b>104%</b>						
ENV - TC LANDFILL - Wages	57,471	60,434	62,654	65,000	67,268	67,000	103%						
Benefits	10,160	9,605	13,944	20,100	14,020	20,100	100%						
Materials/Supplies/Maint.	3,743	4,566	2,992	3,000	2,593	3,000	100%						
Equipment Fuel	61	199	7,796	5,000	8,553	7,500	150%						
Seminars & Training	-	-	-	250	-	250	100%						
Professional Costs	7,831	14,479	7,415	9,000	14,807	17,000	189%						
General Administrative	-	52	160	500	-	500	100%						
Telephone	61	61	58	250	204	275	110%						
Insurance	318	389	591	650	788	851	131%						
Other	300	329	400	400	400	400	100%						
Rents & Financial Services	865	2,063	2,279	2,200	2,452	2,400	109%						
Contracted Services	25,194	28,166	27,559	25,000	23,601	30,000	120%						
Interfunctional - Machine Charge	33,971	35,248	23,225	34,500	15,308	24,500	71%						
Interfun. Machine Chgs-Winter Maint	314	944	-	-	-	-	0%						
TCLF Admin Cost Transfer	13,100	13,250	13,780	14,500	14,500	14,500	100%						
Taxes	3,724	3,860	4,099	4,200	4,416	4,200	100%						
<b>CULROSS LANDFILL Expenses</b>	<b>157,113.66</b>	<b>173,645.98</b>	<b>166,952</b>	<b>184,550</b>	<b>168,909</b>	<b>192,476</b>	<b>104%</b>						
Carlsruhe LF- Professional Costs	-	2,989	-	-	-	-	0%						
<b>CARLSRUHE LANDFILL-Expenses</b>	<b>-</b>	<b>2,989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>TOTAL LANDFILL/RECYCLE/WASTE EXPE</b>	<b>395,824</b>	<b>460,070</b>	<b>410,031</b>	<b>470,400</b>	<b>430,905</b>	<b>487,827</b>	<b>104%</b>						
LANDFILL - Reserves Trfr	39,060	30,690	10,131	680	680	(2,890)	-425%						
<b>NET COST - SOLID WASTE MGMT</b>	<b>-</b>	<b>58,516</b>	<b>(1,871)</b>	<b>-</b>	<b>275</b>	<b>-</b>							

# 4600 Environmental - Storm Water Management

STORMWATER MANAGEMENT	2020	Actual	2021	Actual	2022 Actual	2023	2023	Actual	2024	B-B
						Budget			Budget	
Urban Storm Water Mgmt- wages		1,752		2,207	2,054	5,000		2,720	3,500	70%
Urban StormWater Mgmt - Benefits		472		618	566	1,500		759	1,050	70%
UrbanStormWaterMgmt-Maint/Supplies		4,468		769	3,615	3,750		3,812	3,750	100%
UrbanStormWaterMgmt-Contracted Ser		8,462		8,280	7,437	10,000		7,072	12,000	120%
Urban Storm Water - Machine chges		2,804		2,689	1,805	3,500		2,478	3,500	100%
Rural Storm Water - wages		6,406		9,221	4,425	7,100		2,814	5,000	70%
Rural Storm Water - Benefits		1,611		2,478	1,303	2,130		769	1,500	70%
Rural Storm Water - Materieals/Supplie		1,034		5,712	769	4,500		146	4,500	100%
Rural Storm Water - Contracted Services		5,704		8,776	4,932	7,500		2,595	10,000	133%
Rural Storm Water-Machine Charges		10,304		15,479	8,060	12,000		7,735	10,000	83%
RDS DRAINAGE - Maintenance		1,784		3,262	1,608	2,500		-	2,500	100%
<b>STORMWATER MGMT- Expenses</b>		<b>44,801</b>		<b>59,491</b>	<b>36,573</b>	<b>59,480</b>		<b>30,898</b>	<b>57,300</b>	<b>96%</b>
Rds Drainage - Transfer to Reserve		116,010		116,010	125,000	130,000		130,000	143,250	110%
<b>NET COST STORMWATER MGMT</b>		<b>160,811</b>		<b>175,501</b>	<b>161,573</b>	<b>189,480</b>		<b>160,898</b>	<b>200,550</b>	<b>106%</b>

# 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 and Medical Centre Buildings** were purchased in 2021 to provide for a new medical clinic in Teeswater. The Medical Centre is now operational with some fundraising \$ yet to be raised. A Non-profit corporation made up of community volunteers has been established to oversee the operations of the medical clinic. The Teeswater Doctor's is now for sale. Any proceeds from the sale will go toward the new medical centre shortfall.

**Doctor Recruitment** - \$13,125 - down \$7,325 - 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 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
MC Mortuary - fees	300	-	-	100	100	100	100%
<b>MORTUARY/CENOTAPH- Operating Revenue</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100%</b>
<b>DOCTOR RECRUITMENT/HEALTH DONATION Rev</b>	<b>11,250</b>	<b>5,937</b>	<b>28,250</b>	<b>-</b>	<b>-</b>		<b>0%</b>
M MED CLINIC - Rental Income	36,903	36,903	36,903	36,900	36,903	36,900	100%
Med Clinic Sale of Hydro	5,402	5,151	5,314	5,300	5,198	5,300	100%
M MED CLINIC - Other	1,894	1,754	2,138	2,000	1,994	2,000	100%
<b>M MEDICAL CLINIC - Operating Revenue</b>	<b>44,198</b>	<b>43,808</b>	<b>44,355</b>	<b>44,200</b>	<b>44,094</b>	<b>44,200</b>	<b>100%</b>
PH - CENOTAPH/Mortuary - Wages	661	1,130	811	900	663	900	100%
Benefits	117	266	232	250	180	250	100%
Hydro	234	257	309	300	324	350	117%
Water/Sewer	552	567	583	600	599	625	104%
M Mortuary Machine Charges	226	345	-	200	355	375	188%
<b>MORTUARY/CENOTAPH- Expense</b>	<b>1,789.77</b>	<b>2,565.76</b>	<b>1,936</b>	<b>2,250</b>	<b>2,121</b>	<b>2,500</b>	<b>111%</b>
DrRecruit't/Hosp Donations Brockton & Area - c	4,500	3,850	4,450	9,250	9,250	5,000	54%
Doctor Incentive Funding - B&A	11,250	3,850	28,250	4,250	4,250	625	15%
DrRecruit't/Hosp Donations Wingham & Area	9,328	7,128	7,128	7,200	7,128	7,500	104%
<b>HEALTH/DOCTOR RECRUITMENT Operating Expe</b>	<b>25,078.00</b>	<b>14,828.00</b>	<b>39,828</b>	<b>20,700</b>	<b>20,628</b>	<b>13,125</b>	<b>63%</b>
M HEALTH CLINIC - Wages	12,656	14,006	14,372	15,000	15,339	15,500	103%
M Health Clinic - Benefits	1,504	1,709	2,927	3,200	3,247	3,300	103%
M Health Clinic -Mat/Supplies/Maint	2,958	1,762	2,176	3,000	6,334	3,500	117%
M Health Clinic - Hydro	3,648	3,273	4,449	4,500	5,324	5,000	111%
M Health Clinic - Heat	1,148	2,017	1,432	1,700	1,956	2,000	118%
M Health Clinic - Telephone	3,109	3,160	3,274	3,350	3,336	3,500	104%
M Health Clinic - Water Sewer Fees	1,274	1,309	1,349	1,400	1,395	1,450	104%
M Health Clinic - Insurance	886	1,482	2,181	2,400	2,453	2,600	108%
M Health Clinic - Other	50	50	50	50	50	50	100%
M Health Clinic - Contracted Services	200	200	200	200	1,054	200	100%
M Health Clinic - Machine Chgs	1,678	1,002	290	500	75	500	100%
Excess funds to Medical Clinic	14,520	13,840	11,654	8,900	3,532	6,600	74%
<b>M MEDICAL CLINIC- Operating Expenses</b>	<b>44,198</b>	<b>43,808</b>	<b>44,354.92</b>	<b>44,200</b>	<b>44,094.37</b>	<b>44,200</b>	<b>100%</b>



# 5000 - Public Health and Cemeteries, cont..

	2020	2021		2023	2023	2024	
PUBLIC HEALTH/CEMETERIES	Actual	Actual	2022 Actual	Budget	Actual	Budget	B-B
TC Cemetery Board	24,759	14,737	20,382	20,200	25,614	25,700	127%
SH Cemetery	3,722	3,486	5,325	5,700	6,033	6,500	114%
<b>CEMETERY BOARDS- Revenue</b>	<b>28,481</b>	<b>18,223</b>	<b>25,707</b>	<b>25,900</b>	<b>31,647</b>	<b>32,200</b>	<b>124%</b>
PH - TC CEMETERY - Wages	6,400	6,396	8,054	8,300	9,273	9,600	116%
Benefits	1,029	1,237	1,435	1,500	1,855	2,000	133%
Materials/Supplies/Maint.	504	912	376	1,000	1,331	1,500	150%
Seminars & Training	-	-	-	100	-	100	100%
Professional Costs	1,706	720	912	1,000	1,685	1,000	100%
General Administrative	1,298	1,101	1,081	1,000	1,347	1,000	100%
Insurance	969	1,020	913	1,100	853	1,100	100%
Other	1,946	-	1,939	-	1,532	1,500	0%
Rents & Financial Services	3,630	3,050	5,512	6,000	7,342	7,500	125%
Contracted Services	7,276	300	160	200	395	400	200%
PH - SH CEMETERY - Wages	1,868	2,180	2,952	3,200	3,195	3,300	103%
Benefits	244	(12)	429	500	927	1,000	200%
Other	180	180	339	400	200	400	100%
Rents & Financial Services	1,430	1,050	1,606	1,600	1,720	1,800	113%
Interfunctional - Machine Charge	-	-	-	-	-	-	0%
<b>CEMETERY BOARDS- Expenses</b>	<b>28,481</b>	<b>18,135</b>	<b>25,707</b>	<b>25,900</b>	<b>31,656</b>	<b>32,200</b>	<b>124%</b>

# 5000 - Public Health and Cemeteries, cont...

<b>PUBLIC HEALTH/CEMETERIES</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>B-B</b>
Jane St Doctors Office - Rental Income	-	17,522	19,115	19,200	21,352	-	0%
T Medical Clinic -Other Revenue Donations	-	-	-	-	-	-	0%
<b>TDOCTORS OFFICE/Medical Clinic - Operating Re</b>	<b>-</b>	<b>17,522</b>	<b>19,115</b>	<b>19,200</b>	<b>21,352</b>	<b>-</b>	<b>0%</b>
Jane St Doctors Office - Wages	-	1,869	3,272	3,650	3,133	1,000	27%
Jane St Doctors Office - Benefits	-	391	567	700	715	230	33%
Jane St Doctor Office- Mat/Supplies/Maint	-	324	763	400	429	200	50%
Jane St Doctor Office - Hydro	-	1,005	1,061	1,200	1,231	1,200	100%
Jane St Doctors Office - Heat	-	-	959	1,000	998	1,000	100%
Jane St Doctors Office - Water/Sewer	-	3,667	3,777	4,000	4,011	4,200	105%
Jane St Doctors Office - Insurance	-	153	329	500	366	400	80%
Jane St Doctors Office- Contracted Services	-	278	-	300	-	300	100%
Jane St Doctors Office - Machine Charges	-	683	740	1,000	368	500	50%
<b>JANE ST Doctors Office - Operating Expenses</b>	<b>-</b>	<b>8,370</b>	<b>11,468</b>	<b>12,750</b>	<b>11,251</b>	<b>9,030</b>	<b>71%</b>
T Medical Clinic - Wages	-	-	72	500	617	-	0%
T Medical Clinic - Benefits	-	-	16	100	170	-	0%
T Medical Clinic - Mat/Supplies/Maint	-	-	4,055	2,000	529	-	0%
T Medical Clinic - Professional Fees	-	-	7,229	4,000	19,309	2,000	50%
T Medical Clinic - Hydro	-	142	706	2,000	60	-	0%
T Medical Clinic - Heat	-	282	1,042	1,500	2,334	-	0%
T Medical Clinic - Water/Sewer/Taxes	-	3,504	338	1,000	986	-	0%
T Medical Clinic - Insurance	-	-	256	1,100	1,244	2,500	227%
T Medical Clinic - Other	-	-	-	1,500	2,035	-	0%
T Medical Clinic - Contracted Services	-	-	-	600	-	-	0%
T Medical Clinic - Machine Charges	-	-	68	600	355	-	0%
<b>T MEDICAL CLINIC- Operating Expenses</b>	<b>-</b>	<b>3,928</b>	<b>13,782</b>	<b>14,900</b>	<b>27,640</b>	<b>4,500</b>	<b>30%</b>
Public Health - Transfer to Reserves	(10,750)	-	-	-	-	-	0%
Public Health - Transfer to/fr Reserves	-	2,087	-	-	-	-	0%
T Health Clinic - Reserve Transfer	-	-	(13,782)	(14,900)	(27,640)	(4,500)	30%
T Doctors Office - Trfr to Reserve	-	1,800	7,647	6,450	10,102	(9,030)	-140%
<b>HEALTH/CEMETER RESERVE TRFRS</b>	<b>(10,750)</b>	<b>2,087</b>	<b>(6,135)</b>	<b>(8,450)</b>	<b>(17,538)</b>	<b>(13,530)</b>	<b>160%</b>
<b>NET COST PUBLIC HEALTH/CEMETERIES</b>	<b>4,568</b>	<b>(5,608)</b>	<b>13,514</b>	<b>22,850</b>	<b>22,658</b>	<b>15,525</b>	<b>68%</b>

# 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 - \$89,522 - up 12% - 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 - \$122,474 - up 4%- 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	Actual	2023	Budget	2023	Actual	2024	Budget	B-B
Rental Fees - Mildmay Library		10,959		11,175		11,407		11,625		11,633		11,858	102%
Libraries - Fees & Charges													
Rental Fees - T Library		22,633		23,079		23,558		24,000		24,024		24,480	102%
<b>LIBRARIES- Revenue</b>		<b>33,592</b>		<b>34,254</b>		<b>34,965</b>		<b>35,625</b>		<b>35,657</b>		<b>36,338</b>	<b>102%</b>
REC - MC LIBRARY - Wages		7,749		7,407		7,600		4,880		7,297		4,880	100%
Benefits		934		847		873		950		1,429		950	100%
Materials/Supplies/Maint.		1,532		886		912		1,200		1,694		1,200	100%
Hydro		1,160		1,318		1,498		1,600		1,636		1,500	94%
Heat		625		641		653		700		670		700	100%
MLIB-Water/Sewer , bag tags		1,274		1,309		1,349		1,400		1,395		1,450	104%
M Library - insurance		-		-		487		550		751		810	147%
Other		50		526		50		50		50		50	100%
Contracted Services		3,247		-		-		-		446		-	0%
Interfun. Machine Chgs-		714		623		240		500		60		300	60%
<b>M LIBRARY- Expense</b>		<b>17,285</b>		<b>13,557</b>		<b>13,662</b>		<b>11,830</b>		<b>15,429</b>		<b>11,840</b>	<b>100%</b>
REC - TC LIBRARY - Wages		4,947		3,186		6,801		3,500		5,970		4,480	128%
Benefits		884		584		879		700		1,314		950	136%
Materials/Supplies/Maint.		1,192		597		1,150		950		616		950	100%
General Administrative		25		23		13		50		13			0%
Hydro		1,506		1,609		2,093		2,100		2,235		2,100	100%
Heat		1,515		1,416		1,849		2,000		1,866		2,000	100%
Telephone		674		673		673		700		673		700	100%
T Library - water/sewer , tags		1,052		1,080		1,114		1,200		1,194		1,500	125%
Insurance		-		366		980		1,100		1,862		1,950	177%
Contracted Services		3,345		2,892		4,414		4,500		3,380		3,500	78%
Interfunctional - Machine Cha		344		197		335		400		350		400	100%
<b>T LIBRARY- Operating Expense</b>		<b>15,485</b>		<b>12,623</b>		<b>20,300</b>		<b>17,200</b>		<b>19,472</b>		<b>18,530</b>	<b>108%</b>
<b>SB Library Transfer</b>		<b>6,231</b>		<b>9,798</b>		<b>10,194</b>		<b>6,595</b>		<b>6,595</b>		<b>5,968</b>	<b>90%</b>
<b>NET COST LIBRARIES</b>		<b>5,409</b>		<b>1,724</b>		<b>9,192</b>		<b>-</b>		<b>5,839</b>		<b>-</b>	

# 7200 - Parks & Ball Diamonds

PARKS	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
MC BALL PARK - Rentals	185	1,981	3,654	4,500	5,535	5,000	111%
MPARKS - Revenue - Fees	-	3,041	5,003	5,800	4,421	5,800	100%
M PARKS - Rentals (Burger Box)	-	3,450	3,660	3,660	3,660	3,660	100%
TC Ball Park - Rentals	257	220	433	1,600	755	1,600	100%
PARKS - Donations	400	-	150	150	150		0%
F BALL PARKS - Rentals	-	-	1,353	1,350	460	800	59%
Homecoming - fees/charges	-	-	1,600	2,650	1,600		0%
<b>PARKS- Operating Revenue</b>	<b>842</b>	<b>8,692</b>	<b>15,852</b>	<b>19,710</b>	<b>16,581</b>	<b>16,860</b>	<b>86%</b>
REC - MC PARKS - Wages	17,029	19,430	23,324	20,000	20,435	20,000	100%
Benefits	3,577	5,025	6,444	6,000	5,380	5,265	88%
Materials/Supplies/Maint.	2,951	4,385	5,056	3,100	4,162	3,100	100%
Professional Costs	-	-	144	150	86	100	67%
Seminars & Training	-	106	322	-	-	-	0%
Hydro	2,898	6,550	7,603	7,500	8,131	7,500	100%
Water/Sewer/St Lites/Garb/BagTags	3,148	5,225	3,303	3,400	3,576	3,712	109%
Insurance	3,272	4,021	4,953	5,000	4,954	5,200	104%
Contracted Services	488	684	539	600	1,325	1,500	250%
Interfunctional - Machine Charge	7,546	6,127	14,299	8,500	12,259	12,000	141%
<b>M PARKS- Operating Expense</b>	<b>40,910</b>	<b>51,553</b>	<b>65,986.60</b>	<b>54,250</b>	<b>60,307.75</b>	<b>58,377</b>	<b>108%</b>
REC - TC PARKS - Wages	13,429	14,417	9,079	11,000	10,632	11,000	100%
Benefits	3,030	2,644	2,146	3,300	2,777	2,890	88%
Materials/Supplies/Maint.	2,342	1,143	782	1,500	790	1,000	67%
General Administrative	170	212	466	200	86	100	50%
Hydro	1,258	1,467	1,714	1,700	2,112	1,800	106%
T Parks - water/sewer/stlites/bagtag	1,682	1,726	1,777	1,850	1,885	2,200	119%
Insurance	2,369	2,912	3,587	3,150	3,072	3,250	103%
Interfunctional - Machine Charge	9,477	8,915	7,910	8,850	6,588	9,200	104%
<b>T PARKS - Operating Expense</b>	<b>33,759</b>	<b>33,435</b>	<b>27,461</b>	<b>31,550</b>	<b>27,941</b>	<b>31,440</b>	<b>100%</b>
FORMOSA PARKS - Wages	3,566	4,414	2,063	3,000	4,800	4,500	150%
Benefits	866	1,423	512	900	1,241	1,165	129%
Materials/Supplies/Maint	249	187	492	700	969	700	100%
General Administrative	-	294	466	300	86	300	100%
Formosa Park - hydro	784	1,096	1,552	1,800	1,438	1,800	100%
F Parks - Water/Sewer	639	651	672	700	733	1,000	143%
F Parks - Insurance	-	-	-	1,350	1,336	1,400	104%
F Parks - Contracted Services					2,461		0%
Interfunctional Mach Chgs	3,675	4,825	1,680	2,000	2,608	2,500	125%
<b>F PARKS- Operating Expense</b>	<b>9,780</b>	<b>12,890</b>	<b>7,437</b>	<b>10,750</b>	<b>15,671</b>	<b>13,365</b>	<b>124%</b>
M Parks Transfer to Reserve	2,000	2,000	2,000	2,000	2,000	2,000	
T Parks Transfer to Reserve	700	700	700	700	700	700	
F BALL PARK Transfer to Reserves	500	500	500	500	500	500	
<b>PARKS RESERVE TRFRS</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>100%</b>
<b>NET COST PARKS</b>	<b>86,807</b>	<b>92,386</b>	<b>88,232</b>	<b>80,040</b>	<b>90,539</b>	<b>89,522</b>	<b>112%</b>

# 7300 - Recreation Programs & Admin

RECREATION PROGRAMS	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
SB Rec - Ont Grants	-	-	38,530	44,250	48,304	-	0%
SB Rec - Federal Grants	-	-	1,996	2,700	6,510	6,500	241%
SB Rec -Fitness	4,920	2,157	22	4,150	635	2,600	63%
SB Rec - Camps	-	-	6,016	26,000	48,452	56,000	215%
SB Rec - Cooking Classes/Other	-	-	1,535	3,600	765	5,350	149%
SB REC - Pckleball fees	2,556	4,274	3,820	5,610	3,135	3,500	62%
SB Rec -Seniors Fees	-	-	1,343	1,500	752	1,500	100%
SB Rec - Machine Chgs Truck	-	7,894	7,658	12,500	20,400	20,400	163%
SB Rec - Donations	40	-	2,500	-	-	-	0%
MC REC-Tennis Fees	75	102	159	500	885	1,000	200%
MC REC - Program Fees	2,874	341	25	4,000	485	6,000	150%
MC REC Gymnastics Fees	2,710	5,895	14,517	14,000	1,991	5,000	36%
TC Rec - Donations	875	100	100	-	995	-	-
<b>RECREATION REVENUE - TOTAL</b>	<b>14,050</b>	<b>20,763</b>	<b>78,220</b>	<b>118,810</b>	<b>133,309</b>	<b>107,850</b>	<b>91%</b>
REC-SB RECREATION WAGES	75,056	79,291	76,679	87,400	79,932	90,760	104%
School Camps Wages	-	-	868	17,680	22,671	31,000	175%
Cooking Class Wages					655	3,000	-
Benefits - SB Recreation	21,159	22,721	22,740	26,220	24,218	27,364	104%
School Camps Benefits	-	-	103	3,536	4,800	6,565	186%
Cooking Class Benefits					165	755	-
SB Rec Materials/Supplies/Maint.	660	35	1,041	300	90	300	100%
Camps - Mat/Supplies/Maint	-	-	3,163	4,784	6,471	18,435	385%
Cooking Classes Expenses	-	-	886	3,600	499	1,595	44%
Fitness Expenses					600		
Truck Maintenance	-	-	-	2,000	4,304	2,500	125%
Truck - Fuel	-	2,138	2,549	3,200	4,230	5,000	156%
Seminars & Training	-	560	560	-	273	-	0%
General Administration	674	407	332	600	445	1,700	283%

# Recreation Programs & Admin - 2

RECREATION PROGRAMS	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
SB Rec - Pickle Ball	2,158	109	3,170	5,610	117	3,500	62%
SB Rec - Seniors Program Exp	-	-	1,429	1,500	771	1,500	100%
SB Rec - Telephone	768	719	543	600	271	300	50%
SB Rec - Truck insurance					997	1,100	-
Mileage	429	-	33	-	897	900	-
Other	75	50	50	50	50	50	100%
Truck -Rental Charges	-	5,377	10,118	-	-	-	0%
SB Rec - contracted services	-	-	870	-	-	-	0%
Rec Co-ordinator wages	-	-	29,675	28,100	35,503	-	0%
Rec Co-ordinator benefits	-	-	3,418	5,620	9,707	-	0%
Rec Co-ordinator expenses	-	-	5,628	10,530	2,733	-	0%
Rec Co-ordinator telephone					215	-	
Rec Co-ordinator mileage					146	-	
REC - Gymnastics Wages	3,375	4,612.09	5,843	7,500	914	4,000	53%
Fitness wages	5,386	4,655	194	2,500	-	1,500	60%
Other Program Wages	1,335	189	-	-	-	-	0%
Gymnastics Benefits	89	140	484	1,500	193	500	33%
Fitness Benefits	147	129	7	500	-	300	60%
Other Program Benefits	42	5	-	-	-	-	0%
Gymnastics Expenses	1,566	60	2,500	2,500	-	500	20%
Fitness Expenses	266	271	-	1,150	600	800	70%
Other Program Expenses	188	-	-	4,000	6,193	6,000	150%
Tennis Program Expenses	-	-	-	500	141	100	20%
Other	50	50	-	-	-	-	0%
T REC Other	-	-	297	-	995	-	0%
Homecoming Expenses	-	-	5,475	6,000	16,620	-	0%
<b>RECREATION - Operating Expense</b>	<b>113,424</b>	<b>121,517</b>	<b>178,655</b>	<b>227,480</b>	<b>226,414</b>	<b>210,024</b>	<b>92%</b>
SB Recreation - Reserve Trfr	-	-	-	-	-	900	
Reserve Transfer - Truck	-	-	10,500	12,500	12,500	12,900	
MC Recreation Reserve Transfer	-	-	-	2,500	2,500	-	
Rec Co-ordinator Reserve Transfer	-	-	-	-	-	6,500	
Homecoming Exp Transfer	-	-	(5,475)	(6,000)	(16,620)	-	
<b>RECREATION RESERVE TRFRS</b>	<b>-</b>	<b>-</b>	<b>5,025</b>	<b>9,000</b>	<b>(1,620)</b>	<b>20,300</b>	<b>226%</b>
<b>NET COST RECREATION</b>	<b>99,374</b>	<b>100,754</b>	<b>105,459</b>	<b>117,670</b>	<b>91,485</b>	<b>122,474</b>	<b>104%</b>

# Before & After School Program

- ▶ This is a new program that began in the fall of 2022 which offers child care for children attending school. The Recreation and Facilities Manager oversees this department which is offered on a revenue neutral basis. The County of Bruce helps to fund this program.

Before/After School Program	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 To Dec31	2023 Budget	B-A%
Before/After School Program fees	-	-	28,602	77,000	87,859	102,000	132%
Before/After School Program Fundraiser					1,272		
Before/After School Program County/govt	-	-	9,743	6,000	6,543	3,700	62%
<b>RECREATION REVENUE - TOTAL</b>	<b>-</b>	<b>-</b>	<b>38,345</b>	<b>83,000</b>	<b>95,674</b>	<b>105,700</b>	<b>127%</b>
Before/After School Program wages	-	-	28,113	65,809	65,729	68,000	103%
Before/After School Program ben/ded	-	-	3,078	9,871	14,002	14,500	147%
Before/After School Program expenses	-	-	6,907	7,320	5,526	11,000	150%
<b>RECREATION - Operating Expense</b>	<b>-</b>	<b>-</b>	<b>38,098</b>	<b>83,000</b>	<b>85,258</b>	<b>93,500</b>	<b>113%</b>
Reserve Transfer - Before/After school prc	-	-		-	-	12,200	0%
	-	-	(246)	-	(10,416)	-	-



# 7500 - Swimming Pools

- ▶ Pools - \$118,941 - up 2% - This service area offers Outdoor Pool programs and activities in Mildmay and Teeswater. Summer staff oversee the Learn to Swim program and outdoor pool activities all summer long.

SWIMMING POOLS	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
MCPool - Federal Grants	1,829	-	-	1,996	2,000	10,308	10,000	500%
MCPool - Fees & SC	2,530	-	-	4,362	4,500	247	250	6%
MPool-Fees-Swim Team	1,713	-	1,808	1,020	1,500	1,446	1,500	100%
MCPool - Admissions	4,339	-	4,755	3,993	4,500	2,887	3,000	67%
MCPool - Lessons	19,670	-	17,516	19,412	19,500	23,552	23,900	123%
MC Pool - Seasons Passes	5,748	-	4,997	8,839	9,000	4,859	5,000	56%
MC Pool - Rentals	271	-	350	1,241	1,400	1,979	1,900	136%
MC Pool - Sales						715	800	
MC Pool - Donations	3,620	-	1,700	2,058	2,500	5,325	5,000	200%
<b>M POOL - Operating Revenue</b>	<b>39,720</b>	<b>-</b>	<b>31,126</b>	<b>42,920</b>	<b>44,900</b>	<b>51,318</b>	<b>51,350</b>	<b>114%</b>
TCPool - Federal Grants	1,829	-	-	1,996	2,000	10,308	10,000	500%
TCPool - Fees & SC	4,890	-	1,324	3,930	5,000	1,342	2,000	40%
TCPool - Admissions	4,899	-	5,192	3,439	5,200	3,118	3,200	62%
TCPool - Lessons	13,534	134	8,826	12,513	13,000	17,640	17,480	134%
TCPool - Seasons Passes	6,629	-	3,471	5,600	7,000	5,699	7,000	100%
TCPool - Rentals	2,737	-	462	983	2,200	3,007	3,000	136%
TCPool - Sales						432	500	
TCPool Rev - Donations	3,109	-	2,722	2,040	2,750	8,069	8,000	291%
<b>T POOL - Operating Revenue</b>	<b>37,627</b>	<b>134</b>	<b>21,998</b>	<b>30,501</b>	<b>37,150</b>	<b>49,615</b>	<b>51,180</b>	<b>138%</b>

# 7500 Swimming Pools - 2

SWIMMING POOLS	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
REC - MC POOL - Wages	49,615	1,064	50,388	54,376	53,000	58,017	65,728	124%
Benefits	5,010	227	6,418	6,359	10,600	9,737	11,030	104%
Materials/Supplies/Maint.	3,890	114	7,998	6,622	4,800	4,747	4,800	100%
MC Pool - RLSS & Red Cross	731	246	878	1,072	900	667	900	100%
MC Pool Open/Close/Chemicals	9,181	-	3,206	6,132	6,200	10,462	8,500	137%
Seminars & Training	52	-	454	281	100	305	250	250%
General Administrative	326	69	179	35	150	110	100	67%
Hydro	4,870	731	4,557	5,120	5,200	5,330	5,200	100%
Heat	-	-	472	-	-	-	-	0%
Telephone	353	-	229	256	300	694	700	233%
Water/Sewers	2,235	2,278	2,343	2,415	2,500	2,493	2,588	104%
Insurance	4,152	4,468	4,748	5,157	5,750	5,838	6,100	106%
Mileage	-	-	123	15	100	81	100	100%
Other	61	61	61	1,336	100	870	100	100%
Interfunctional - Machine Char	1,231	-	524	310	500	2,050	2,000	400%
Interfunctional Trf SWB	4,000	4,080	4,125	4,290	4,500	4,500	4,500	100%
<b>M POOL - Operating Expense</b>	<b>85,706</b>	<b>13,338</b>	<b>86,705</b>	<b>93,774</b>	<b>94,700</b>	<b>105,901</b>	<b>112,596</b>	<b>119%</b>
REC - TC POOL - Wages	45,650	1,082	36,136	35,229	49,950	47,411	52,000	104%
Benefits	5,168	277	4,098	4,169	9,990	7,052	7,750	78%
Materials/Supplies/Maint.	4,346	1,328	7,354	8,216	4,500	4,356	4,500	100%
TCPOOL - RLSS/RedCross	552	246	422	690	535	2,446	1,500	280%
TCPOOL-Open/Close/Chemicals	6,218	-	2,365	4,687	4,800	6,416	7,000	146%
Seminars & Training	40	-	280	870	100	478	100	100%
General Administrative	193	69	251	35	100	110	100	100%
Hydro	5,265	926	4,528	4,604	4,700	4,518	4,700	100%
Heat	-	-	-	-	-	-	-	0%
Telephone	352	-	231	255	300	675	700	233%
Water/Sewers	2,069	2,112	2,172	2,240	2,400	2,376	2,475	103%
Insurance	4,152	4,468	4,924	5,532	6,150	6,235	6,550	107%
Mileage	-	-	58	15	-	-	-	0%
Other	-	-	324	4,195	-	-	-	0%
Contracted Services						9,000	500	
Interfunctional - Machine Char	889	96	-	50	250	3,015	500	200%
Interfunctional Trf SWB	4,000	4,080	4,125	4,290	4,500	4,500	4,500	100%
<b>T POOL - Operating Expense</b>	<b>78,894</b>	<b>14,684.05</b>	<b>67,267.31</b>	<b>75,077</b>	<b>88,275</b>	<b>98,588</b>	<b>92,875</b>	<b>105%</b>
Transfers to Reserves	7,000	7,000	7,000	7,300	8,000	8,000	8,000	
Transfers to Reserves	7,000	7,000	7,000	7,300	8,000	8,000	8,000	
<b>SWIMMING POOLS RESERVE TI</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,600</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>100%</b>
<b>NET COST SWIMMING POOLS</b>	<b>101,253</b>	<b>41,888</b>	<b>114,849</b>	<b>110,029</b>	<b>116,925</b>	<b>119,555</b>	<b>118,941</b>	<b>102%</b>

# 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 \$397,192 - Down 2%.
- ▶ The following facilities are included in the 2024 Budget:
  - ▶ Mildmay Carrick Recreation Complex - \$165,145
  - ▶ Teeswater Culross Community Centre - \$165,112
  - ▶ Formosa Community Hall - \$36,690
  - ▶ Formosa Recreation Centre - \$10,460
  - ▶ Belmore Community Hall - \$4,200
  - ▶ Teeswater Town Hall - \$15,585

# 7600 - Recreation Facilities

ARENAS & COMMUNITY HALLS	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	B-B
MCRC - Fees & SC	1,713	2,368	4,117	4,200	2,907	4,200	100%
MCRC - Bar Corkage	2,045	-	3,116	7,300	6,859	8,000	110%
MCRC - Public Skating	539	1,735	2,658	3,000	3,783	4,100	137%
MCRC - Vending Machines	1,310	1,101	1,327	2,000	2,579	2,500	125%
MCRC - Rentals	2,520	-	-	-	-	-	-
MCRC - Hall Rentals	7,396	4,768	19,910	25,000	16,042	25,000	100%
MCRC - Seniors/Meeting Room Rent	789	222	1,716	2,600	6,499	6,700	258%
MCRC - Minor Hockey	41,113	38,813	45,384	54,000	61,148	62,500	116%
MCRC - Figure Skating					898		
MCRC - Rec & Intermed Hockey	21,052	23,256	31,887	29,400	41,970	43,200	147%
MCRC - Broomball	12,830	8,307	18,145	19,500	19,831	20,200	104%
MCRC - Other Ice Rentals	9,935	4,869	5,008	7,750	4,224	7,750	100%
MCRC - Arena Floor Rental	-	-	4,370	5,500	9,110	8,000	145%
MCRC - Sale of Hydro	3,653	3,353	3,458	3,500	4,478	4,400	126%
MCRC - Donations	434	-	-	1,250	700	600	48%
<b>MCRC - Operating Revenue</b>	<b>105,329</b>	<b>88,792</b>	<b>141,097</b>	<b>165,000</b>	<b>181,029</b>	<b>197,150</b>	<b>119%</b>
TCCC - Fees & SC	596	658	715	800	30	600	75%
TCCC - Bar Corkage	665	483	1,287	2,000	4,605	4,700	235%
TCCC - Public Skating	218	2,082	3,455	3,700	4,487	4,400	119%
TCCC - Vending Machines	1,459	696	742	800	2,154	1,700	213%
TCCC - Other Revenue	1,120	1,171	2,067	2,200	1,952	2,200	100%
TCCC - Hall Rentals	3,753	14,463	8,024	10,000	15,475	16,000	160%
TCCC - Meeting Room Rentals	402	205	721	2,500	6,193	2,500	100%
TCCC - Minor Hockey	35,173	31,847	46,376	52,500	61,717	63,000	120%
TCCC - Figure Skating	3,015	-	-	-	-	-	-
TCCC - Rec & Intermed Hockey	31,935	21,657	42,671	40,000	46,437	47,500	119%
TCCC - Broomball	-	438	-	-	339	1,000	-
TCCC - Other Rentals	4,160	3,915	8,696	8,500	10,624	10,400	122%
TCCC - Arena Floor Rental	-	-	-	2,500	2,995	2,500	100%
TCCC - Sale of Hydro	4,541	3,787	3,987	4,000	3,771	4,000	100%
TCCC - Donations	50	-	-	-	975	-	-
<b>TCCC - Operating Revenue</b>	<b>87,086</b>	<b>81,404</b>	<b>118,744</b>	<b>129,500</b>	<b>161,753</b>	<b>160,500</b>	<b>124%</b>

# 7600 - Recreational Facilities, cont.

	2020	2021		2023		2024	
ARENAS & COMMUNITY HALLS	Actual	Actual	2022 Actual	Budget	2023 Actual	Budget	B-B
Town Hall - Rentals	2,368	6,805	10,030	9,550	19,493	20,100	210%
Town Hall - Donations	-	1,000	-	-	-	-	-
<b>TOWN HALL - Operating Revenue</b>	<b>2,368</b>	<b>7,805</b>	<b>10,030</b>	<b>9,550</b>	<b>19,493</b>	<b>20,100</b>	<b>210%</b>
FCH - Fees & SC	-	-	-	-	-	-	-
FCH - Bar Corkage	166	29	380	750	1,140	1,200	160%
FCH - Hall Rent	3,475	2,128	10,378	10,000	10,780	12,000	120%
FCH - Kitchen Fees	311	148	1,395	1,500	1,503	1,550	103%
FCH → Donations	-	-	-	-	-	-	-
<b>F HALL - Operating Revenue</b>	<b>3,952</b>	<b>2,305</b>	<b>12,153</b>	<b>12,250</b>	<b>13,423</b>	<b>14,750</b>	<b>120%</b>
F RECREATION Donations	-	-	-	-	-	-	-
<b>F REC CENTER - Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ARENAS/HALLS - OPERATING REVENUE</b>	<b>198,735</b>	<b>180,306</b>	<b>282,025</b>	<b>316,300</b>	<b>375,699</b>	<b>392,500</b>	<b>124%</b>
<b>EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REC - MCRC - Wages	106,553	89,992	106,547	113,452	125,406	125,000	110%
Benefits	23,430	22,766	30,341	34,036	35,963	35,845	105%
Materials/Supplies/Maint.	27,905	23,784	18,016	25,500	25,060	25,500	100%
Bar	1,042	167	1,376	2,200	2,677	3,000	136%
Vending Machine	1,025	1,387	1,448	1,500	3,473	1,500	100%
Equipment Fuel	963	975	1,807	1,800	1,661	1,800	100%
Seminars & Training	356	670	1,220	1,500	1,250	1,500	100%
General Administrative	546	1,178	453	500	490	500	100%
Hydro	49,339	34,889	44,648	50,000	62,126	50,000	100%
Heat	10,163	8,508	11,856	10,350	6,967	10,350	100%
Telephone	3,892	3,499	3,818	4,000	3,429	4,000	100%
Water/Sewer /Bag tags	11,730	12,080	12,448	12,822	12,828	13,300	104%
Insurance	7,466	12,081	17,070	19,000	18,563	19,500	103%
Other	3,310	500	511	250	814	650	260%
Contracted Services	16,158	23,107	41,103	18,000	25,928	18,000	100%
Interfunctional - Machine Charge	4,858	2,031	2,375	4,400	2,773	4,000	91%
Interfunctional Trf WSB	10,200	10,200	10,608	11,100	11,100	11,100	100%
<b>MCRC - Operating Expense</b>	<b>278,937</b>	<b>247,817</b>	<b>305,643</b>	<b>310,410</b>	<b>340,508</b>	<b>325,545</b>	<b>105%</b>

# 7600 - Recreation Facilities, cont..

	2020	2021	2022 Actual	2023	2023 Actual	2024	B-B
ARENAS & COMMUNITY HALLS	Actual	Actual		Budget		Budget	
REC - TCCC - Wages	79,469	80,844	88,515	95,617	104,606	111,000	116%
Benefits	17,540	17,410	22,161	24,754.00	32,361	34,602	140%
Materials/Supplies/Maint.	27,678	21,284	21,509	23,460	19,103	23,460	100%
Bar	85	-	448	765	2,563	2,700	353%
TCCC-Vending Machine Expenses	1,071	1,419	-	1,500	2,606	1,500	100%
Equipment Fuel	732	1,194	1,197	1,300	2,105	2,000	154%
Seminars & Training	356	240	1,100	1,250	1,450	1,250	100%
General Administrative	108	257	487	500	965	500	100%
Hydro	37,723	24,949	38,943	46,000	66,092	46,000	100%
Heat	6,896	7,474	7,894	8,100	5,660	8,100	100%
Telephone	1,572	2,804	3,381	2,000	2,268	2,300	115%
Water/Sewers	10,372	10,680	11,013	11,500	11,715	14,200	123%
Insurance	7,016	11,326	15,583	17,300	16,984	17,850	103%
Mileage	2	322	249	-	120	-	-
Other	500	250	536	300	280	300	100%
Contracted Services	3,865	11,471	20,179	4,800	22,194	10,000	208%
Interfunctional - Machine Charge	1,057	1,002	3,443	1,500	2,815	2,000	133%
Interfunctional Trf SWB	9,240	9,333	10,608	11,100	11,100	11,100	100%
<b>TCCC - Operating Expense</b>	<b>205,283</b>	<b>202,257</b>	<b>247,245</b>	<b>251,746</b>	<b>304,986</b>	<b>288,862</b>	<b>115%</b>
REC - TOWN HALL - Wages	2,180	2,877	8,281	3,740	10,412	11,000	294%
Benefits	410	709	1,048	748	2,361	2,535	339%
Materials/Supplies/Maint.	577	1,863	1,339	1,500	1,904	1,800	120%
Hydro	1,194	1,305	1,738	1,575	2,380	2,200	140%
Heat	2,591	2,035	3,606	3,800	3,985	4,000	105%
Town Hall - Telephone	1,732	1,762	1,827	1,850	1,881	1,900	103%
Town Hall - Water/Sewer	1,052	1,080	1,114	1,180	1,194	1,500	127%
Town Hall - Insurance	2,949	3,123	4,043	4,500	4,703	4,950	110%
Town Hall - Mileage & Other	-	38	13	-	13	-	-
Contracted Services	3,549	2,737	2,129	3,000	3,093	3,000	100%
Interfunctional-Machine Charge	382	213	396	200	608	700	350%
<b>TOWN HALL - Operating Expense</b>	<b>16,616</b>	<b>17,742</b>	<b>25,533</b>	<b>22,093</b>	<b>32,531</b>	<b>33,585</b>	<b>152%</b>

# 7600 - Recreational Facilities, cont...

	2020	2021		2023		2024	
ARENAS & COMMUNITY HALLS	Actual	Actual	2022 Actual	Budget	2023 Actual	Budget	B-B
FORMOSA HALL - Wages	4,299	2,762	8,479	7,600	10,082	11,000	145%
Benefits	888	671	1,826	1,900	2,194	2,465	130%
Materials/Supplies/Maintenance	5,368	7,029	5,786	6,000	4,425	5,000	83%
Bar	32	-	345	500	852	750	150%
Hydro	4,381	3,732	6,464	7,000	10,245	9,500	136%
Heat & Propane	1,924	2,141	2,822	2,600	2,694	2,700	104%
Telephone	1,565	1,477	1,598	1,700	1,640	1,700	100%
F Hall - water/sewer	718	534	551	580	603	900	155%
Insurance	2,634	3,087	4,230	4,700	5,117	5,400	115%
Other	50	300	25	25	25	25	100%
Contracted Services	3,630	3,965	4,793	4,500	9,721	5,500	122%
Interfunctional Machine Chgs	212	-	60	100	-	100	100%
<b>F HALL - Operating Expense</b>	<b>25,701.09</b>	<b>25,698.75</b>	<b>36,979</b>	<b>37,205</b>	<b>47,598</b>	<b>45,040</b>	<b>121%</b>
FORMOSA RECREATION - Wages	-	23	142	1,500	28	650	2%
FORMOSA REC BENEFITS	-	5	35	300	6	140	2%
F REC Materials/Supplies/Maint	-	3	1,346	1,500	-	500	0%
Hydro	2,755	702	1,374	3,000	1,560	2,400	52%
Heat	258	1,111	1,804	2,000	1,818	2,000	91%
F Rec Centre - sewers	326	534	551	575	603	630	105%
Insurance	2,630	2,761	3,274	3,650	3,849	4,040	105%
Contracted Services	-	-	94	100	-	100	100%
<b>F REC CENTER - Operating Expense</b>	<b>5,970.12</b>	<b>5,140.80</b>	<b>8,619</b>	<b>12,625</b>	<b>7,864</b>	<b>10,460</b>	<b>83%</b>
OTHER REC FACILITIES - Insurance	3,423	3,918	3,745	4,200	3,799	4,200	100%
<b>OTHER FACILITIES - Operating Expense</b>	<b>3,422.69</b>	<b>3,917.88</b>	<b>3,745</b>	<b>4,200</b>	<b>3,799</b>	<b>4,200</b>	<b>100%</b>
<b>ARENAS/HALLS - OPERATING EXPENSES</b>	<b>535,930</b>	<b>502,573</b>	<b>627,765</b>	<b>638,279</b>	<b>737,286</b>	<b>707,692</b>	<b>111%</b>
MCRC RESERVE Transfers	33,660	33,660	35,000	36,750	36,750	36,750	-
TCCC RESERVE Transfers	33,660	33,660	35,000	36,750	36,750	36,750	-
TOWN HALL RESERVE Transfers	(1,500)	-	2,000	2,100	2,100	2,100	-
Pandemic Transfer from Reserves	-	-	(19,123)	-	-	-	-
F HALL RESERVE Transfers	6,100	6,100	6,100	6,400	6,400	6,400	-
OTHER FACILITIES RESERVE Trfrs	(430)	-	-	-	-	-	-
<b>ARENAS/HALLS - RESERVE TRFRS</b>	<b>71,490</b>	<b>73,420</b>	<b>58,977</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>100%</b>
<b>NET COST ARENAS/HALLS</b>	<b>408,685</b>	<b>395,688</b>	<b>404,717</b>	<b>403,979</b>	<b>443,587</b>	<b>397,192</b>	<b>98%</b>



# 8000 - Planning & Development

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

**PLANNING & ZONING** - \$23,800 - no change - 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** - \$43,350 - down \$150- 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 2024 include further business attraction and networking activities.

# 8000 - Planning & Development -1

	2020	2021	2022	2023	2023	2024	
PLANNING & DEVELOPMENT	Actual	Actual	Actual	Budget	Actual	Budget	B-B
Planning - fees/charges	17,105	3,380	11,808	5,000	6,042	5,000	100%
Donations & Recoverable fees	5,955	4,983	-	5,000	1,730	5,000	100%
Fence Viewers/Agr Nut Mgmt	-	-	7,689				0%
<b>PLANNING - Operating Revenue</b>	<b>23,060</b>	<b>8,363</b>	<b>19,497</b>	<b>10,000</b>	<b>7,772</b>	<b>10,000</b>	<b>100%</b>
Other Tourism -Fees & Service Char	2,854	2,967	3,207	2,800	4,514	4,000	143%
SB Tourism Committee Revenue	2,800	3,542	9,495	7,500	12,989	10,000	133%
Tourism Rotary Sign Interest on Rev	-	510	317	100	100	100	100%
Other Tourism Donations	-	2,910	-	-	75	-	0%
<b>TOURISM - Operating Revenue</b>	<b>5,654</b>	<b>9,929</b>	<b>13,019</b>	<b>10,400</b>	<b>17,678</b>	<b>14,100</b>	<b>136%</b>
Professional Costs	17,320	6,386	19,480	10,000	52,594	30,000	300%
General Administrative	1,321	5	179	5,000	191	5,000	100%
Contracted Services	356	-	-	-	-	-	0%
Planning - Admin Cost Trfr	17,000	17,200	17,888	18,800	18,800	18,800	100%
Planning - Agriculture/Nutrient	165	-	7,310	-	-	-	0%
<b>PLANNING - Operating Expense</b>	<b>36,161.27</b>	<b>23,590.67</b>	<b>44,857</b>	<b>33,800</b>	<b>71,584</b>	<b>53,800</b>	<b>159%</b>
PLAN & DEV - TOURISM - Wages	13,152	12,558	10,940	12,500	14,793	12,500	118%
Wages-Winter Maint	620	495	245	-	-	-	0%
Benefits	2,190	1,920	3,287	3,750	4,383	3,750	100%
Benefits-Winter Maint.	199	118	64	-	-	-	0%
Materials/Supplies/Maint.	495	587	1,501	2,000	994	2,000	100%
Tourism - signs	854	2,700	1,207	1,000	2,514	2,000	200%
Hydro	1,160	989	1,420	1,500	1,317	1,500	100%
Grants/Donations/Bereavement	3,550	3,550	3,550	3,600	3,550	3,600	100%
Other-So. Br. Tourism Group	1,046	3,623	9,294	7,500	11,026	10,000	133%
Other-Tourism costs	-	-	-	-	2,198	-	0%
Other - Tourism Initiatives	-	2,040	-	-	-	-	0%
Interfunctional - Machine Charge	25,868	21,858	15,860	20,000	20,810	20,000	100%
<b>TOURISM - Operating Expense</b>	<b>49,134.64</b>	<b>50,438.90</b>	<b>47,367</b>	<b>51,850</b>	<b>61,586</b>	<b>55,350</b>	<b>107%</b>

# Planning & Development - cont.

	2020	2021	2022	2023	2023	2024	
PLANNING & DEVELOPMENT	Actual	Actual	Actual	Budget	Actual	Budget	B-B
Econ Dev - Materials/Supplies/Main	-	257	343	1,000	444	1,000	100%
Econ Dev - Gen Administrative	-	-	44	500		500	100%
Econ Dev - Other	1,717	-	18	-		-	0%
<b>ECONOMIC DEV - Operating Expenses</b>	<b>1,716.52</b>	<b>257.20</b>	<b>405</b>	<b>1,500</b>	<b>444</b>	<b>1,500</b>	<b>100%</b>
PLANNING Reserve Transfer	-	-	-	-		(20,000)	
TOURISM Reserve Transfer	2,000	2,000	2,317	2,100	2,100	2,100	
SB TOURISM Reserve Transfer	1,754	510	-	-	1,962	-	
<b>PLANNING &amp; DEV RESERVE TRFRS</b>	<b>3,754</b>	<b>2,510</b>	<b>2,317</b>	<b>2,100</b>	<b>4,062</b>	<b>(17,900)</b>	<b>-852%</b>
<b>NET COST PLANNING &amp; DEV</b>	<b>59,520</b>	<b>58,505</b>	<b>62,430</b>	<b>68,850</b>	<b>112,225</b>	<b>68,650</b>	<b>99.7%</b>
-	-	13,045	10,608	-	-	-	-
<b>Planning Net Cost</b>	<b>13,101</b>	<b>15,228</b>	<b>25,360</b>	<b>23,800</b>	<b>63,812</b>	<b>23,800</b>	<b>100.0%</b>
<b>SB Tourism Committee Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tourism Net Cost</b>	<b>47,235</b>	<b>43,020</b>	<b>36,665</b>	<b>43,550</b>	<b>47,970</b>	<b>43,350</b>	<b>99.5%</b>
<b>Economic Devel't Net Cost</b>	<b>(816)</b>	<b>257</b>	<b>405</b>	<b>1,500</b>	<b>444</b>	<b>1,500</b>	<b>100.0%</b>
<b>-</b>	<b>59,520</b>	<b>58,505</b>	<b>62,430</b>	<b>68,850</b>	<b>112,225</b>	<b>68,650</b>	<b>99.7%</b>

# Asset Management Planning

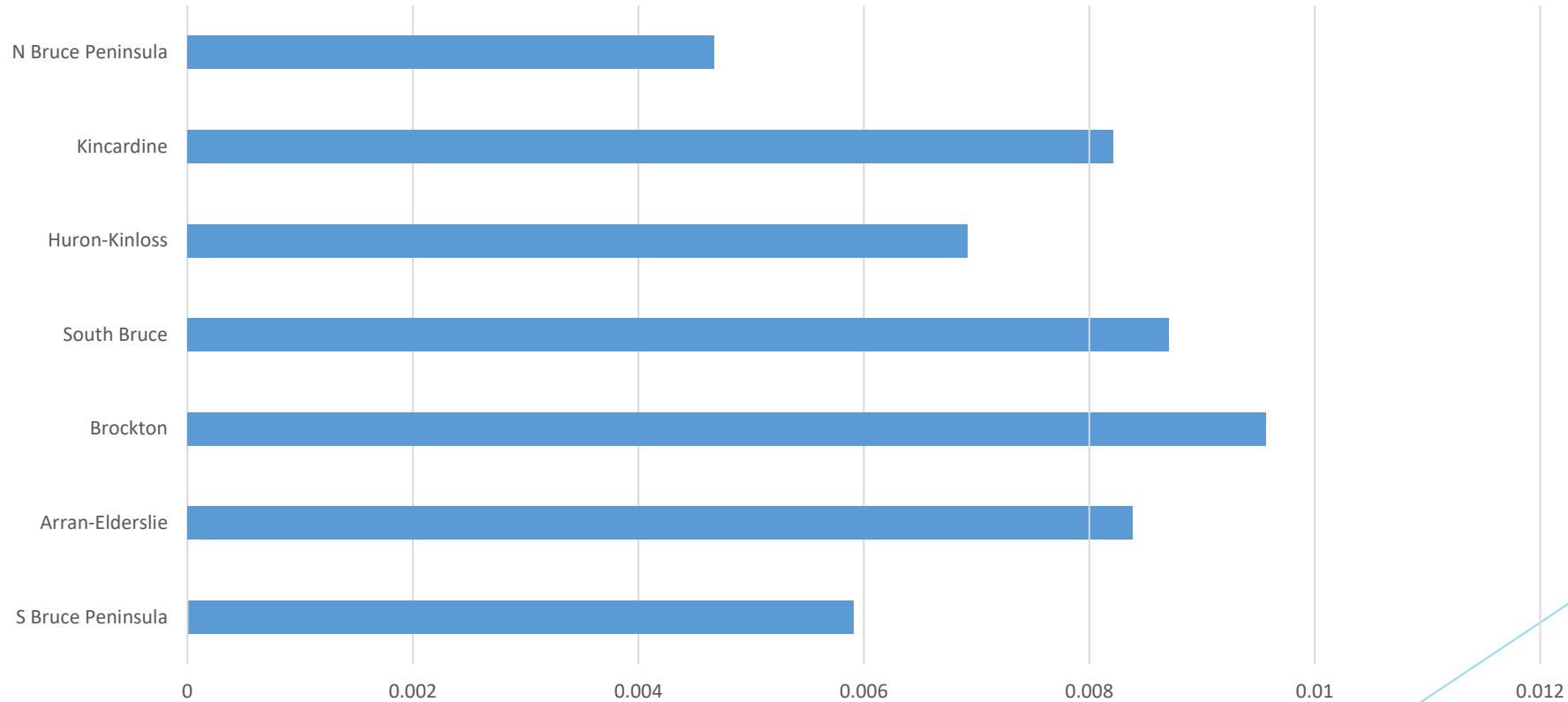
The Asset Management Plan adopted by Council in 2022 provides an explanation of the challenge Council faces when determining where and how the limited resources are spent. A copy of the plan can be found on the municipality's website.

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 over \$6M annually.

# Tax Rate Comparison among Bruce County Municipalities

2023 Tax Rate Comparisons



# 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!