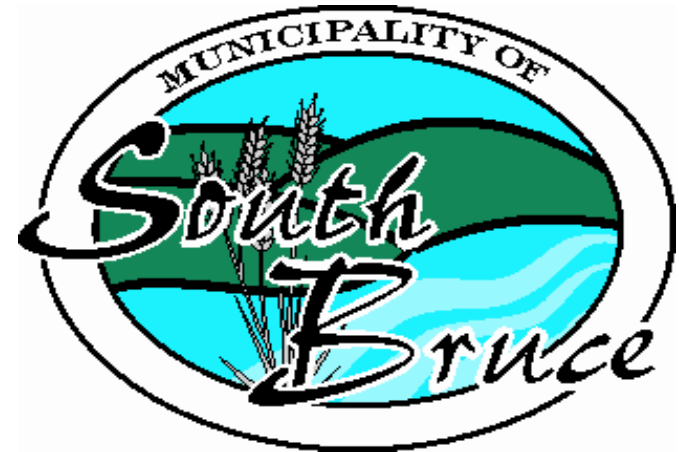

MUNICIPALITY OF
SOUTH BRUCE

2018 BUDGET



FEBRUARY 28

Submitted by Treasurer, Kendra Reinhart

Legislative Authority

In accordance with Council policy and decisions, and the provisions of The Municipal Act, the 2018 Budget is submitted for consideration.

Budget Summary

The 2018 Budget reflects the Municipality's Mission Statement to provide appropriate and efficient services and programs to the residents of the Municipality of South Bruce that will enhance the quality of life, provide a safe and desirable environment to work and raise their families. It supports the Strategic Plan's goals and objectives providing fiscal responsibility while facing challenges such as limited growth and reduced support under the Ontario Municipal Partnership fund.

The Proposed 2018 Budget:

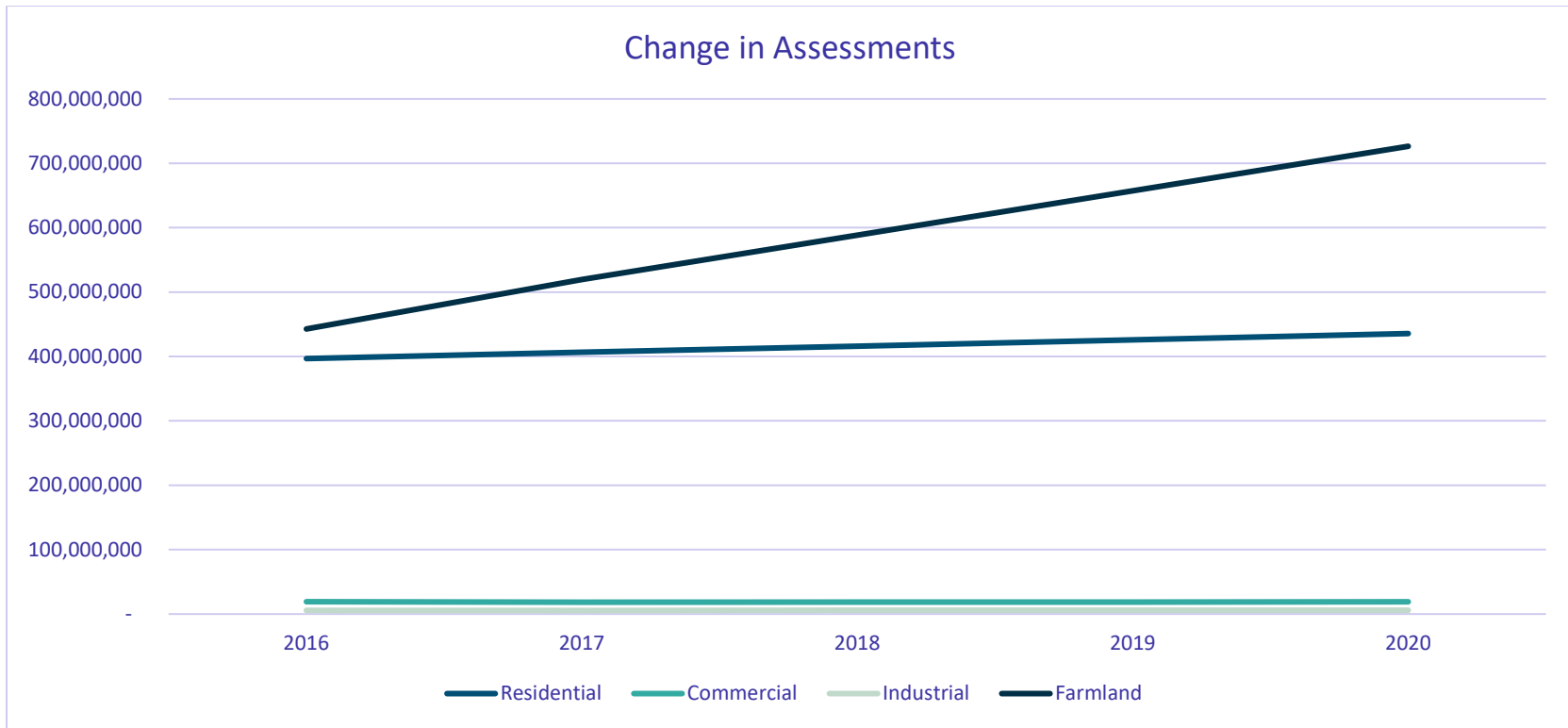
- **Maintains existing levels of service**
- **Recognizes assessment growth**
- **Includes inflationary allowances**
- **Reflects the Municipality's user fees and charges**
- **Addresses the new minimum wages and labour legislation (Bill 148) as well as CPI wage adjustments for employees**
- **Includes Capital Reserve contributions to support efforts to increase long-term sustainability of infrastructure**

Assessment: The Municipal Tax Bill is based on the Current Value Assessment of the Property.

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario. Every four years, MPAC assesses your property's value. Assessors are trained experts in the field of valuation and apply appraisal industry standards and best practices. Assessors look at sales and compare your property to similar properties that have sold in your area. This approach is called Current Value Assessment. It is the accuracy of MPAC's assessments that help to ensure property owners pay their fair share. To provide a level of property tax stability and predictability, market increases in assessed value between Assessment Updates are phased in gradually over four years. Properties continue to be reviewed during non-Assessment Update years as new homes are built, owners renovate, structures are demolished and properties change use.

Municipalities determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services based on the assessments conducted by MPAC. Education tax rates, set by the Ontario Government, and County tax rates, set by the County of Bruce are applied using the assessed value.

The total estimated assessment change for South Bruce in 2018 is 8.2%. Growth represents 1.1% of the change and reassessment represents 7.1% of the change. The 2016 reassessment of land and values in South Bruce continues to shift more of the tax burden to farmland over prior years. The 2016 Reassessment of properties indicated that Farmland Values had increased by 64%. This 64% was then applied to impacted properties over 4 years. In 2018, Farmland values have increased by 13.3% while residential properties only increased in value by 2.4%. In 2018, Farmland taxation will increase 12.5% as a result of the approved budget and the 2016 reassessment of land values. The Chart below provides a look at the shift/changes in assessment expected in the years 2016 to 2020 as provided by the Municipal Property Assessment Corporation.



Tax Levy: The proposed Municipal Tax Levy for 2018 is \$4,335,064 which amounts to an additional \$258,283 over the 2017 budget. This is equivalent to a 5.96% increase on the South Bruce portion of taxes which represents 58% of the total consolidated taxes to the ratepayers of South Bruce. The County of Bruce

Tax Rate: The 2018 Class 1 Residential Tax Rate is .00766340 which is 0.7% less than 2017.

	2018		2018		2018	2017	Tax \$	
	Assessment		Tax Rate		Municipal Taxation	Municipal Taxation	Change Per Class	%
Residential	410,505,616	X	0.00766340	=	3,145,869	3,033,631	\$ 112,238	3.7%
R1 Awaiting Develop	67,350	X	0.00574755	=	387	387	\$ 0	0.0%
Multi-Residential	5,639,500	X	0.00766340	=	43,218	42,486	\$ 732	1.7%
Commercial	16,514,550	X	0.00944974	=	156,058	170,297	\$ (14,239)	-8.4%
Commercial Vacant Bldg	191,200	X	0.00661482	=	1,265	1,491	\$ (226)	-15.2%
Commercial Excess Land	6,500	X	0.00661482	=	43	43	\$ (0)	0.0%
New Commercial	1,841,800		0.00944974	=	17,405		\$ 17,405	
Industrial	5,224,122	X	0.01339333	=	69,968	75,519	\$ (5,551)	-7.3%
Industrial Vacant		X	0.00870566	=	-	-	\$ -	
Industrial Excess		X	0.00870566	=	-	-	\$ -	
New Industrial	492,000		0.01339333	=	6,590	-	\$ 6,590	
Pipelines	3,000,268	X	0.00778908	=	23,369	22,981	\$ 388	1.7%
Farmlands	588,513,898	X	0.00191585	=	1,127,505	986,724	\$ 140,781	14.3%
Managed Forest	871,700	X	0.00191585	=	1,670	1,504	\$ 166	11.0%
TOTAL	1,032,868,504				4,593,346	4,335,063	\$ 258,283	5.96%

Taxation: Due to growth and reassessment values, the average residential household increase will realize a 2.4% increase to the municipal portion of the taxes or \$36.71 on an average residential assessment of \$200,000. When the County and School Board taxation is taken into account the average residential taxation increase will be 1.6%.

Table 1.1 below compares a residential property with an assessment of \$200,000 in 2017 experiencing an average reassessment increase of 2.4%. That is, a 2017 assessed value of \$200,000 would be comparable to a 2018 assessed value of \$204,800. The overall tax impact is 1.6%.

Table 1.1	2018	2017	\$ Change	% Change
Municipal	\$1,569	\$1,533	\$37	2.4%
County	\$792	\$775	\$17	2.2%
Education	\$348	\$358	-\$10	-2.7%
Total	\$2,710	\$2,666	\$44	1.6%

Table 1.2 compares \$100,000 in assessment for a farmland property experiencing a phase-in reassessment of 13.3%. That is a 2017 assessed value of \$100,000 would be comparable to a 2018 assessed value of \$113,300. The overall tax impact is 12.6%.

Table 1.2	2018	2017	\$ Change	% Change
Municipal	\$217	\$192	\$25	13.3%
County	\$110	\$97	\$13	13.1%
Education	\$48	\$45	\$3	7.6%
Total	\$375	\$333	\$42	12.6%

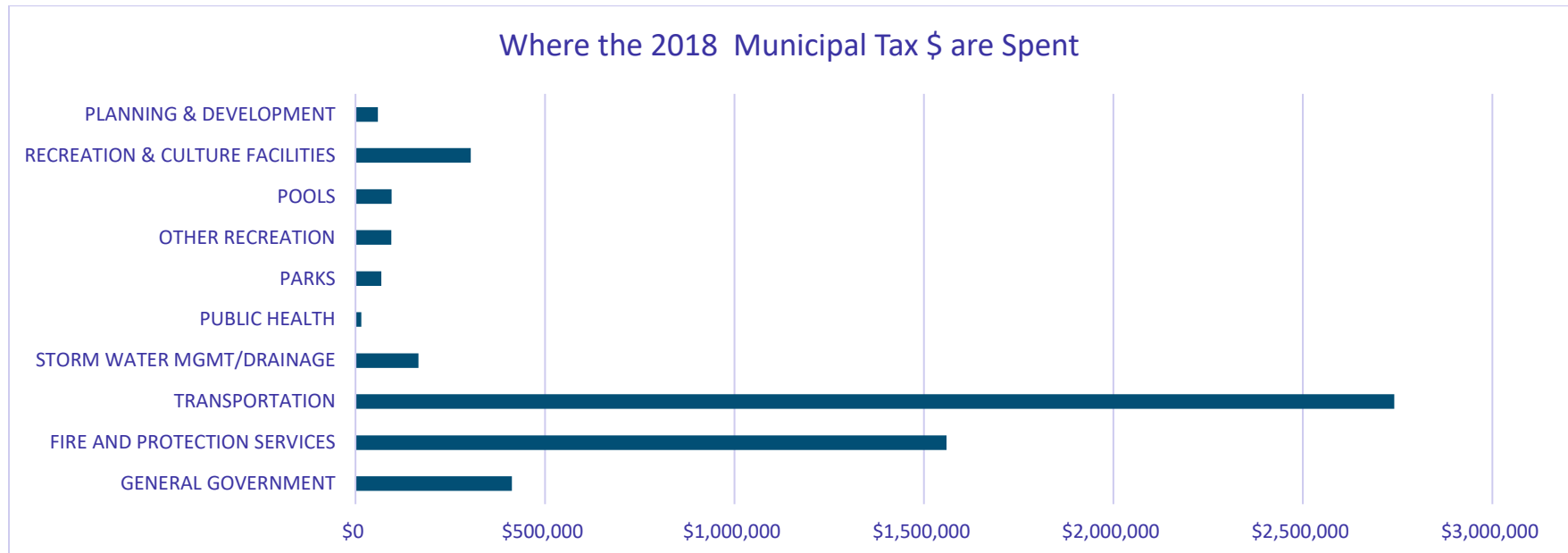
OPERATING BUDGET SUMMARY	2018			2018	YR 2017			
	REVENUE	EXPENDITURES	RESERVE TRANSFERS	NET BUDGET	NET BUDGET	B-B \$ CHANGE	B-B % CHANGE	Tax Levy Impact
TAXATION	\$26,595			(\$26,595)	(4,445)	(\$22,150)	498%	-0.5%
OMPF FUNDING	\$920,600			(\$920,600)	(1,022,600)	\$102,000	-10%	2.4%
COUNCIL		\$106,000		\$106,000	106,000	\$0	0%	0.0%
GEN GOV'T & ADMIN	\$430,750	\$732,220	\$5,100	\$306,570	318,065	(\$11,495)	-4%	-0.3%
FIRE	\$47,400	\$519,456	\$103,600	\$575,656	566,007	\$9,649	2%	0.2%
EMERGENCY MANAGEMENT	\$0	\$14,100	\$0	\$14,100	10,150	\$3,950	39%	0.1%
HEALTH/SAFETY		\$13,850		\$13,850	13,700	\$150	1%	0.0%
OPP & BYLAW ENFORCEMENT	\$3,000	\$884,300	\$0	\$881,300	809,951	\$71,349	9%	1.6%
CONSERVATION AUTHORITY		\$77,350		\$77,350	75,550	\$1,800	2%	0.0%
BUILDING INSPECTION	\$150,000	\$150,000	\$0	\$0	-	\$0	0%	0.0%
PROTECTIVE INSPECTION-Animal	\$26,000	\$32,100	(\$9,000)	(\$2,900)	(5,100)	\$2,200	-43%	0.1%
DRAINAGE	\$46,100	\$65,150	\$0	\$19,050	18,950	\$100	1%	0.0%
ROADS/STREETS	\$876,750	\$2,497,977	\$1,115,330	\$2,736,557	2,678,086	\$58,471	2.2%	1.3%
TREES	\$500	\$4,900	\$0	\$4,400	3,400	\$1,000	29%	0.0%
STREET LIGHTS	\$76,050	\$63,950	\$36,500	\$24,400	24,000	\$400	1.7%	0.0%
SEWER/WATER	\$2,447,003	\$2,133,721	\$313,282	\$0	(0)	\$0		0.0%
RECYCLING/LANDFILL	\$349,900	\$344,355	\$5,545	\$0	-	\$0	0%	0.0%
STORMWATER MANAGEMENT		\$76,750	\$70,110	\$146,860	130,250	\$16,610	13%	0.4%
MORTUARY/CENOTAPH	\$500	\$1,970	\$0	\$1,470	1,470	\$0	0%	0.0%
PHYS RECRUITMENT/CLINIC	\$38,200	\$46,250	\$5,700	\$13,750	24,250	(\$10,500)	-43%	-0.2%
CEMETERIES	\$24,650	\$24,650		\$0	-	\$0	0%	0.0%
LIBRARIES	\$32,268	\$24,342	\$7,926	\$0	-	\$0	0%	0.0%
RECREATION-PARKS	\$20,000	\$80,106	\$8,200	\$68,306	69,485	(\$1,179)	-2%	0.0%
RECREATION ADMIN & PROGRAM	\$39,250	\$134,000	\$0	\$94,750	86,800	\$7,950	9%	0.2%
RECREATION-POOL	\$68,300	\$151,529	\$12,000	\$95,229	83,035	\$12,194	15%	0.3%
RECREATION - FACILITIES	\$305,251	\$532,364	\$72,000	\$299,113	287,000	\$12,113	4%	0.3%
TOWN HALL	\$12,800	\$18,080		\$5,280	2,010	\$3,270	163%	0.1%
PLANNING & DEVELOPMENT	\$1,200	\$26,300	(\$5,000)	\$20,100	19,800	\$300	2%	0.0%
TOURISM	\$6,200	\$42,050	\$2,000	\$37,850	38,250	(\$400)	-1%	0.0%
ECONOMIC DEVELOPMENT	\$1,000	\$2,500		\$1,500	1,000	\$500	50%	0.0%
Operating Fund	\$5,950,267	\$8,800,321	\$1,743,293	\$4,593,346	4,335,064	\$258,282	5.96%	5.96%
Capital Fund	\$8,241,557	\$10,175,340	(\$1,933,783)	\$0	-			
Total	\$14,191,824	\$18,975,661	(\$190,490)	\$4,593,346	4,335,064	258,282	5.96%	5.96%

The major impacts resulting in the increase of \$258,283 in the 2018 Tax Levy are:

- \$102,000 to provide for the reduced funding from the Province through the OMPF unconditional grant program.
- An additional \$39,999 for OPP policing services
- Removal of a \$35,000 tax mitigation transfer from reserves in 2017
- An additional \$69,240 in reserve contributions for capital purposes to increase long-term sustainability of infrastructure.

Department Operating Budgets

The Municipal Tax \$ that are collected in 2018 will be used for the various services provided for the ratepayers and residents of South Bruce. The Chart below demonstrates how the 2018 Tax \$ will be used to provide these services. Water, Wastewater and Waste Collection and Disposal services are funded through user fees and charges.



1000 General Government & Administration Services

1001 Taxation

Throughout the year, MPAC updates property assessments as new structures and building occurs, and property owners appeal assessments and may received adjustments to their tax bill. These adjustments and payments in lieu of taxes are estimated each year and incorporated into the annual Budget as revenue or expense. The reduction to the Provincial Unconditional Funding of \$102,000 is the major impact to this budget and continues to be an ongoing challenge.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B % Change
OPERATING REVENUE					
Vacancy - Comm & Ind - Municipal	(1,020)		(604)		
Sup - Res & Farm - Municipal	24,967	25,000	41,622	35,000	
Sup - Comm & Ind - Municipal	2,018		5,072		
Writeoffs - Res & Farm - Municip	(41,139)	(45,000)	(33,988)	(35,000)	
Writeoffs - Comm & Ind - Municip	(3,779)		(2,677)		
Uncollectible Taxes	(6,764)				
Mun & Canada Post PILs - Mun Share	2,802	2,800	2,377	2,800	
MTO PIL - Mun/School Bd	73	100	119	100	
Ontario Hydro PIL - Mun Share	21,545	21,545	21,545	21,545	
County of Bruce Forests - Mun Share	1,465		1,648	1,650	
Net School Board Taxation	572		521	500	
Other Municipal Taxation Revenue	742	4,445	35,635	26,595	598%
GG - CRF/OMPF Uncond Funding	1,186,300	1,022,600	1,022,600	920,600	90%
NET COST/(REVENUE) TAXATION & OMPF	(1,187,042)	(1,027,045)	(1,058,235)	(947,195)	92%

Corporate Management/Administration

1100 Council

South Bruce Council consists of the Mayor, a Deputy Mayor (selected by Council) and five Councillors. The Role of Council is:

- to represent the public and to consider the well-being and interests of the municipality;
- to develop and evaluate the policies and programs of the municipality;
- to determine which services the municipality provides;
- to ensure that administrative practices and policies are in place to implement the decisions of Council;
- to maintain the financial integrity of the municipality; and to carry out the duties of council under the Municipal Act or any other Act.

	2016 Year End	2017	2017 Year End	2018	B-B %
GENERAL GOVT/ADMINISTRATION	Actuals	Budget	Forecast	Budget	Change
COUNCIL EXPENSES					
GG- Council Remun /Per Diem	81,440	86,000	81,593	86,000	
Benefits	2,252	2,400	2,251	2,400	
Materials/Supplies/Maint.	689	200	13	200	
Seminars & Training & Conferences	2,457	6,000	3,390	6,000	
General Administrative	177	500	476	500	
Insurance	4,249	4,400	3,663	4,400	
Mileage	3,062	4,000	2,984	4,000	
Other	1,771	2,500	1,580	2,500	
Council Expenses	96,096	106,000	95,949	106,000	100%

1200 General Government & Administration Budget includes Administration costs and Corporate expenses not attributable to other Departments. Examples include, taxation, payroll, licensing, records management, human resources, and other finance and clerk's department services, etc.

The 2018 Municipal and School Board Election will add a one-year cost of approximately \$25,000. \$15,000 will be transferred from the Election reserve to help offset the cost.

1300 The Nuclear Waste Management Organization continues to provide resources to assist communities that are participating in Phase 2 preliminary assessment studies to support efforts to explore interest regarding the site selection process for the Deep Geological Repository for nuclear waste and Centre of Excellence. Additional resources have been added to the existing resource program to:

- more broadly and deeply involve community members in learning
- further build and strengthen relationships with First Nation & Metis communities
- begin engagement activities with neighbours to explore how the project might best fit in the area.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B % Change
GEN GOVT/ADMIN REVENUE					
GG - Fees & Service Chgs - Tax Certs	5,820	5,000	5,060	5,000	
GG - Zoning/Compliance Certs.	4,470	4,000	4,125	4,000	
GG - Fees & Serv Chgs Other	15,804	9,000	12,282	9,000	
GG - Licences & Permits	12,089	11,000	10,989	11,000	
GG - Rentals	3,900	3,000	4,200	3,000	
GG - Penalties & Interest	628	1,200	886	1,000	
GG - Current Tax Penalty	33,613	34,000	33,459	34,000	
GG - Tax Arrears Interest	53,993	55,000	67,803	60,000	
GG - Investment Income - Bank	10,278	9,000	21,202	15,000	
GG-Investment Income-LAS and Other	15,614	17,000	16,183	15,000	
GG-Investment Income - Dividends	29,344	28,000	22,008	22,000	
GG - Sale of Goods/Supplies	134	250	225	250	
GG - WSIB Trfrs	(4,677)		2,503		
NWMO - Donations	42,288.93	60,551	169,333	245,000	
GG - Transfers	900	1,500	1,500	1,500	
General Gov/Admin Revenue	224,199	238,501	371,759	425,750	179%

GG - ADMIN Wages/Salaries	360,195	388,192	358,926	390,000	
Wages-Winter Maint.	278	500	144	250	
Benefits	102,969	110,973	100,371	109,200	
Benefits - winter maintenance	64	100	33	70	
Materials/Supplies/Maint.	19,133	18,500	12,743	18,500	
Seminars & Training	4,831	12,000	5,544	12,000	
Professional Costs	24,676	30,350	20,130	25,350	
General Administrative	22,138	21,000	16,255	20,200	
Hydro	6,787	7,200	5,894	7,200	
Heat	1,606	2,500	1,437	2,500	
Telephone	6,483	7,000	6,674	7,000	
Mun Office - water/sewer/garb/stlites	957	1,150	982	1,150	
Election Expenses	-			25,000	
Insurance	23,559	24,000	20,304	21,000	
Grants/Donations/Bereavement	2,770	2,750	2,730	2,800	
Mileage	1,886	3,000	2,797	3,000	
Other	325	400	375	400	
GG - other - nwmo committee exp	3,009	3,000	-		
Rents & Financial Services	1,700	2,000	2,089	2,600	
Bank Services Charges	451	500	426	500	
Contracted Services	30,035	32,000	29,610	34,050	
Interfunctional - Machine Charge	151	200	160	200	
Machine Charges - Winter Maintenance	273	500	259	500	
Interfunctional Trf SWB	(190,088)	(194,000)	(194,000)	(196,250)	
Tax Adjustments	35		-		
Administration & GG Expenses	424,222	473,815	393,884	487,220	103%
NWMO Expenses	39,280	57,551	169,333	245,000	426%
Reserve Transfer - Council Training/Swag	6,543		2,610		
Reserve Transfers Office Equipment	20,000	20,000	20,000	20,000	
Reserve Transfer Admin	200	200	75	100	
Reserve Transfers Admin	5,000	5,000	5,000	(15,000)	
Operating Reserve Transfers	31,743	25,200	27,685	5,100	
NET COST - COUNCIL & ADMINISTRATION	367,142	424,065	315,092	412,570	97.3%

CAPITAL: 2018 Capital plans for this Administration department includes the replacement of the main office printer/scanner/copier machine, painting, development of a fire safety plan, purchasing municipal swag, and replacing the old oil furnace in the municipal office with a more efficient/economical gas furnace. Funding for these projects will come from municipal reserves.

GENERAL GOVERNMENT & ADMINISTRATION									
CAPITAL EXPENSES			REVENUE SOURCES						
ACCOUNT	PARTICULARS	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
02-6012-9700	Replace Copier/Scanner/Printer	10,000	10,000	Admin Reserve					
02-6012-9800	New Gas Furnace	2,500	2,500	Admin Reserve					
02-6012-9800	Paint Municipal Office	7,000	7,000	Admin Reserve					
	Land								
02-6012-9800	Other - Fire Safety Plan	2,500	2,500	Admin Reserve					
02-6012-9800	Other - Swag Purchases	2,500	2,500	Council Swag Res					
		24,500	24,500		-	-	-	-	24,500
TOTAL GEN GOVERNMENT CAPITAL		24,500	24,500	-	-	-	-	-	24,500

2000 Protective Inspection and Control

2100 Fire Protection

The South Bruce Fire Department is responsible for providing Fire Protection and Emergency response services to the residents of the Municipality of South Bruce. Fire Chief Lobsinger oversees the Department's Operations including enforcement of the Fire Protection and Prevention Act, implementing applicable legislation including the Ontario Fire Code, and the operations, training and response of the volunteer Fire Department in South Bruce. Department operations include structural firefighting, rescue operations, medical response, accident response, as well as Public Education and Fire Prevention activities and enforcement. South Bruce Fire Rescue operates out of two stations (Mildmay and Teeswater) with up to 50 volunteers providing their time and talents to help protect the citizens and property in the community.

The 2018 Operating Budget has a net cost of \$575,656 and includes maintenance and repair of vehicles, equipment, and fire halls, as well as the necessary education and training of the volunteers, dispatch services, public education, and fire prevention activities.

The transfer to reserves for future capital needs has been increased by 3.3% to \$103,600.

FIRE DEPARTMENT	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
FIRE REVENUE					
FIRE - Other Municipalities Rev	10,000	10,000	10,000	10,000	
FIRE - Fees & Service Charges	5,305	5,000	5,813	5,000	
FIRE - MTO Fire Calls			11,313	3,000	
FIRE - Mun Fire Calls/Burn Permits	21,710	15,000	24,495	15,000	100%
FIRE - Rental Income	2,400	2,400	2,400	2,400	100%
FIRE - Sale of Hydro	12,342	12,000	10,910	12,000	100%
FIRE - MCFD Donations	240		4,584		
FIRE - TCFD Donations	1,706		5,825		
SB Fire - Operating Revenue	53,703	44,400	75,340	47,400	107%
FIRE EXPENSES					
Fire - Chief Wages	64,616	65,050	65,213	63,600	98%
Fire - Volunteer FF wages	248,808	247,450	201,385	251,656	101.7%
Fire - Chief Benefits	14,834	6,727	7,300	7,120	106%
Fire - Volunteer FF Ded & Benefits	18,606	20,000	17,126	20,500	103%
Fire - Materials/Supplies/Maint.	40,227	30,000	27,723	30,000	100%
Fire - Truck Fuel	8,230	8,500	4,939	8,500	100%
Fire - Truck Maint	21,883	10,000	13,910	11,000	110%
Fire - Training & Seminars	26,340	28,600	10,955	28,600	100%
Fire - Clothing	2,292	1,000	381	1,000	100%
Fire - Professional Costs	146				
Fire - Admin & Office Supplies	9,875	10,000	3,960	10,000	100%
Fire - Hydro	5,948	4,900	4,950	4,900	100%
Fire - Heat	2,090	3,300	2,835	3,300	100%
Fire - Telephone/Radio	4,927	5,500	4,785	5,000	91%
Fire - Water/Sewer/Bag Tags/Garb/Stl	2,124	2,500	2,180	2,500	100%
Fire - Insurance	24,324	25,000	26,602	27,000	108%
Fire -Donations/Bereavements/Recog	752	500	434	500	100%
Fire - Mileage	2,924	2,500	2,539	2,500	100%
Fire - Other	1,456	1,500	692	1,500	100%
Fire - Defibrillator	3,012	4,200	5,046	4,200	100%
Fire - Rents & Financial Services	880	880	880	880	100%
Fire - Contracted Services	19,089	17,000	19,550	20,000	118%
PW Snow, Mowing, Hydrant, etc	6,448	7,000	7,000	7,000	100%
Fire - Admin Cost Trfr	7,800	8,000	8,000	8,200	103%
Fire - MCFFA	3,708		4,584		
Fire - TCFFA			5,825		
SB FIRE Operating Expenses	541,341	510,107	448,793	519,456	102%
SB Fire Reserve Trfrs	(4,076)				
MC FIRE Reserve trfrs	45,800	51,800	51,800	51,800	
TC FIRE Reserve trfrs	42,500	48,500	48,500	51,800	
Operating Reserve Transfers - Fire	84,224	100,300	100,300	103,600	103%
NET COST OPERATING - Fire	571,863	566,007	473,753	575,656	101.7%

Fire Department Capital Purchases in 2018 total \$491,990 and include new gear and personal protective equipment for new firefighters, rope rescue equipment for grain bin rescue, 12 new SCBA cylinders, rerouting some ductwork and a new Fire pumper Truck to replace the 24 year old truck at the Teeswater Station. These purchases will be funded from Fire reserves and donations from the NWMO Community Well Being Fund (50,000) and a donation of \$2,600 from the Teeswater Fire Fighters association.

CAPITAL BUDGET			REVENUE SOURCES						
FIRE	PARTICULARS	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
MC Fire Equipment	2 sets Turn Out Gear, 4 Helmets, 2 boots & 4 pagers	9,600		Well Being Fund		9,600			
MC Fire Equipment	Carbon Fibre Cylinders for pumper & rescue truck	19,140	3,740	M FIRE RES/WellBeingFund		15,400			
ST MCFD	28,740								
TC Fire Equipment	Rope Rescue Equipment for Grain Bin & Slope Rescue incl 1 Sked Stretcher & 4 coveralls	7,780	5,180	T FIRE RESERVE/TFFA		2,600			
TC Fire Equipment	3 sets turn out gear incl helmets, boots, pagers, radios	10,470	10,470	T FIRE RESERVE					
TC Fire - Vehicles	New pumper truck	440,000	415,000	T FIRE RESERVE					
TC Fire - Vehicles	Pump Truck funding from Well Being			WELL BEING DONATION		25,000			
TC Fire - Vehicles	Reroute Duct Work	5,000	5,000	T FIRE RESERVE					
ST TCFD	463,250								
	FIRE CAPITAL	491,990	439,390		-	52,600	-	-	491,990

8300 Emergency Management

In 2018, the County of Bruce will be providing the services of a Community Emergency Management Co-ordinator for the Municipality of South Bruce. The Fire Chief will provide assistance to the department as the Alternate CEMC. The CEMC will be responsible for ensuring the municipality's obligations under the Emergency Management Civil Protection Act are completed. The Cost for this service for 2018 is projected to be \$14,100.

EMERGENCY MGMT and HEALTH&SAFETY	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
EM MGMT Rev - Ontario Grants					
EM MGMT - Federal Grants					
EM MGMT Transfer From Reserves					
Emergency Management - Operating Revenue		-	-	-	
PLAN & DEV - EMERGENCY - Wages	3,492	3,500	2,642	500	
Emergency - Benefits	191	200	257	50	
Materials/Supplies/Maint.	-	200	-	200	
Emergency - Seminars & Training	125	500	81	500	
General Administrative	-	-	-	-	
Contracted Services				7,000	NEW
Em Mgmt - Admin Cost Trfr	5,640	5,750	5,750	5,850	
Emergency Management - Operati	9,448	10,150	8,730	14,100	139%
Operating Reserve Transfers- EM					
NET COST - EMERGENCY MANAGER	9,448	10,150	8,730	14,100	139%

5400 Employee Health & Safety

The Fire Chief is also responsible for the duties of the Health and Safety Co-ordinator for South Bruce. Employee Health & Safety is the number #1 priority of Council. The 2018 Budget for the Health & Safety is \$13,850 with the majority of costs slated to train and certify an employee representative for the South Bruce Health and Safety Committee.

EMERGENCY MGMT and HEALTH&SAFETY	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
PH - HEALTH & SAFETY - Wages	2,133	2,200	-	2,200	
Benefits	402	400	-	400	
Materials/Supplies/Maint.	114	400	522	400	
Seminars & Training	1,654	1,500	-	1,500	
Mileage	409	400	-	400	
H&S Program Cost Transfer	8,650	8,800	8,800	8,950	
NET COST - HEALTH & SAFETY	13,362	13,700	9,322	13,850	101%

2200 By-law Enforcement & Policing

The Chief Building Official is responsible for overseeing the enforcement of Municipal Property Standards By-law, the Zoning By-law and other applicable municipal by-laws. A part-time enforcement officer assists with the activities of the by-law enforcement department. OPP provides policing services to South Bruce and represents 19% (869,150) of the municipality's 2018 tax levy. The operating budget for by-law enforcement and policing net of revenue is \$881,300 which represents a 9% increase or \$71,349 increase over 2017. The increase can be attributed higher Policing costs and a tax mitigation transfer from reserves in the amount of \$35,000 has been removed.

	2016 Year End	2017	2017 Year End	2018	
PROTECTION & INSPECTION SERVICES	Actuals	Budget	Forecast	Budget	B-B %
By-law - Fines	1,228	1,000	1,937	1,000	100%
By-law - Recoverable Fees	-	2,000	6,259	2,000	100%
Policing & Bylaw Enforcemen't Revenue	1,228	3,000	8,195	3,000	100%
PPP BY LAW/OPP Wages	4,336	11,500	5,936	9,000	78%
Benefits	513	1,400	779	1,200	86%
Materials/Supplies/Maint.	-	200		200	100%
Professional Costs	1,907	2,500	361	2,200	88%
Telephone	1,001	1,100	1,001	1,100	100%
Bylaw - Mileage	277	600	609	600	100%
Contracted Services	799,952	829,951	829,956	869,150	105%
Bylaw Contracted Services	-	2,000	5,989	2,000	100%
Police - Reconciliation Adjustment	-	(10,000)	(9,826)	(10,000)	100%
BylawEnf - Program Cost Transfer	8,500	8,700	8,700	8,850	102%
Policing & Bylaw Enforcement Expenses	816,487	847,951	843,505	884,300	104%
Protection Reserve Transfer	(57,000.00)	(35,000.00)	(35,000.00)		0%
NET COST - POLICING & BY-LAW	758,259	809,951	800,310	881,300	109%

2500 Building and Inspection Services

The Chief Building Official is responsible for overseeing the Building and Inspection Department and enforcement of the Ontario Building Code. The Department is expecting higher than normal activity in 2018. Building Permit revenue and fees cover the costs allocated to this service area. Office Equipment will be purchased in 2018 will provide a better environment for review of plans and drawings.

PROTECTION & INSPECTION SERVICES	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
Building Permits & Septic Permit	150,476	125,000	174,953	150,000	120%
Decommissioning Permits	1,300		250		
Building & Septic Inspection Revenue	151,776	125,000	175,203	150,000	120%
PPP - BUILDING - Wages	84,722	75,400	85,945	93,800	124%
Benefits	25,223	22,500	25,221	27,600	123%
Materials/Supplies/Maint.	281	2,000	1,021	4,500	225%
Seminars & Training	546	6,100	3,576	6,100	100%
Professional Costs	4,743	10,000	5,376	9,000	90%
General Administrative	2,256	1,000	450	1,000	100%
Telephone	949	1,000	515	1,000	100%
Mileage	5,871	6,500	5,539	6,500	100%
Other	213	500	213	500	100%
Contracted Services	84		87		
Building & Septic Inspection Expenses	124,888	125,000	127,941	150,000	120%
Bldg Insp Reserve Trfr	-	-	-	-	-
NET COST - BUILDING & SEPTIC INSP	(26,888)	-	(47,261)	-	-

2600 & 2700 Other Protection Services

Other Protections Services include Conservation Authority services, Dog and Animal Control Services, fence viewing, livestock damages and beaver control activities. The Municipality hires Dog Counters every three years to visit all households to determine an accurate dog count in South Bruce. \$9000 will be transferred from the Dog Control Reserve to help offset the cost of hiring dog counters in 2018. Higher revenues are anticipated from dog licences.

PROTECTION & INSPECTION SERVICES	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
Ontario Grant-Livestock Damage	237	1,000		1,000	100%
Dogs - Licences & Permits	23,910	22,500	22,707	25,000	111%
Other Protection - Revenue	24,147	23,500	22,707	26,000	111%
Conservation Authorities	74,616	75,550	75,537	77,350	102.4%
PPP - DOG -Wages	-			12,500	
Benefits	-			1,500	
Materials/Supplies/Maint.	-	500	606	500	100%
General Administrative	-	150		150	100%
Mileage	60	150	205	150	100%
Other-Beaver/Livestock	450	500	240	500	100%
Other-Livestock/Bounty Claims	291	1,000		1,000	100%
Contracted Services	279	500	1,219	3,000	600%
Dogs - Program Cost Transfer	12,350	12,600	12,600	12,800	102%
Other Protection - Expenses	88,046	90,950	90,406	109,450	120%
Dog Control - Transfer to Reserve	3,000	3,000	3,000	(9,000)	-300%
NET COST -OTHER PROTECTION	66,899	70,450	70,700	74,450	105.7%

3000/4000 Public Works

The Operations Manager is responsible for overseeing the operations of the Public Works Department including Roads & Bridges, Streetlights, Trees, Wastewater, Solid Waste Collection and Disposal, Waterworks, and Storm Water Management.

ROADS/BRIDGES: Almost 60% or \$2,736,557 of the Municipal Tax Levy is used to fund the operations and maintenance of Roads and Bridges. This department provides for roadside maintenance, hard top and paved roads, gravel roads, winter control, traffic operations and signage, road department buildings and equipment, and trees.

The 2018 Operating Budget is increased by 2.2% or \$58,471. \$49,830 can be attributed to an increase in the transfer to reserves for Bridge and Culvert Capital needs.

ROADS/BRIDGES/TREES	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
TR - Ontario Grants	26,790	25,000	19,785	25,000	100%
TR - Federal Grants	1,577	1,600	-	1,600	100%
TR - Other Municipal Grants	16,315	6,000	12,162	10,000	167%
TR - Fees & Service Charges	14,844	12,000	8,580	12,000	100%
TR - Machine Chgs (Interfunction	827,907	700,000	942,250	800,000	114%
TR - Licences & Permits (drivewa	1,275	1,200	1,575	1,200	100%
TR - Rentals	6,360	2,750	7,281	5,250	191%
TR - Sale of Goods & Supplies	6,835	5,000	7,798	5,000	100%
TR Sale of Hydro	12,326	11,000	9,214	11,000	100%
GRAVEL PIT - McKague - Rent	3,186	3,000	3,186	3,200	107%
GRAVEL SB McKague Pit - Sales	2,523	2,500	396	2,500	100%
ROADS- Operating Revenue	919,937	770,050	1,012,225	876,750	114%
ROADS - Loan Repayment	173,379	173,300	173,379	173,379	100%
ROADSIDES Expenses	271,558	265,136	279,633	267,882	101%
ROADS HARDTOP Expenses	156,744	159,500	163,985	161,107	101%
ROADS LOOSETOP Expenses	366,648	409,400	466,666	443,500	108%
ROADS - WINTER CONTROL Expense	611,106	514,000	732,362	595,264	116%
ROADS - SAFETY DEVICES Expense	56,383	57,300	62,575	57,977	101%
ROADS - OVERHEAD Expenses	282,064	252,150	255,030	252,877	100%
ROADS - BUILDINGS/EQUIP Expenses	236,598	269,300	254,205	257,907	96%
ROADS - BRIDGES & CULVERTS Exp	43,343	63,000	10,641	61,527	98%
ROADS - GRAVEL PIT Expense	6,299	11,860	11,206	11,938	101%
ROADS - RECOVERABLE Expense	33,727	21,550	23,683	26,271	122%
ROADS -MACHINERY Op Expenses	238,354	186,140	200,122	188,350	101%
Roads/Equipment Capital Transfer	950,000	950,000	950,000	950,000	
Bridges/Culverts Reserve Transfer	55,110	115,500	115,500	165,330	
Operating Reserve Transfers - ROADS	1,005,110	1,065,500	1,065,500	1,115,330	105%
NET COST - ROADS/BRIDGES	2,561,375	2,678,086	2,686,761	2,736,557	102.2%

ROADS/BRIDGES/TREES	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
TREES-Ont Grants					
TREES - Sales	27				
TREES-Donations	4,935	5,000	600	500	10%
TREES- Operating Revenue	4,962	5,000	600	500	10%
SB PARKS/TREES - Wages	178	200	26	200	100%
SB PARKS/TREES - Benefits	33	50	11	50	100%
SB PARKS/Trees - Maint & Supplies	2,724	5,700	3,126	2,500	44%
SB PARKS/TREES - Gen Admin	76				
Parks/Trees - Contracted Services	1,221				
SB PARKS/TREES-Prog Cost Trfr	2,100	2,100	2,100	2,150	102%
TREES- Operating Expense	6,331	8,050	5,262	4,900	61%
Tree Reserve Transfer	350	350	350		0%
NET COST - TREES	1,719	3,400	5,012	4,400	129.4%

The 2018 Capital Budget expenses total \$2,849,000 and are itemized in the chart below and funded as follows:

- a) \$1,269,200 from municipal reserves
- b) \$311,500 from the Ontario Community Infrastructure Funding Formula, \$303,300 from the Ontario Connecting Link funding program, \$355,000 from the Federal Gas Tax Funding program and \$317,000 from the Rural Infrastructure Investment Initiative Funding
- c) A Capital Contribution of \$100,000 from Joe Kerr Construction and \$6,000 from the Community Well Being Fund.
- d) Morris Turnberry and Howick Township will provide \$164,500 funding toward the completion Culvert replacement project and paving Huron Bruce Road from Highway 9 to Field Road.
- e) Vehicle and Equipment sales are expected to raise \$22,500.

	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
CAPITAL BUDGET - TRANSPORTATION								
Tandem Plow Truck	255,000	240,000	Rds/Equip Res				15,000	
Replace 2005 Ford F150	32,000	29,000	Rds/Equip Res				3,000	
Roadside Mower	14,000	12,500	Rds/Equip Res				1,500	
Replace Mildmay Commercial Mower	40,000	37,000	Rds/Equip Res				3,000	
VEHICLES & EQUIPMENT	341,000	318,500		-	-	-	22,500	341,000
Replace grates in T Shop - drainage	10,000	10,000	Rds/Equip Res					
PW BUILDING UPGRADES	10,000	10,000	-	-	-	-	-	10,000
Hamel Dam - trail work	20,000	20,000	Rds/Equip Res					
Adam St & Bridge -legal, land, engineer	300,000	45,000	Rd/EquipRes; RIII	255,000				300,000
Adam St & Bridge -preliminary eng. approvals	102,000	40,000	Rd/EquipRes: RIII	62,000				102,000
#11 Donaldson Bridge - reconstruction	660,000	205,000	Rds/Equip Res+GasTax+Kerr	355,000	100,000			
#1017 SR 15N structure -reconstruct	60,000	60,000	Bridge Reserve					
BRIDGES & CULVERTS - CAPITAL	1,142,000	370,000		672,000	100,000	-	-	1,142,000
HuronBruceRd - Belmore-Reconstruction	133,000	60,000	Rds/Equip+ MT/Howick			73,000		133,000
Vincent St - landscape, final lift asphalt	120,000	95,000	Rds/Equip Res					95,000
Vincent St - landscape, final lift asphalt		25,000	Mildmay Water Reserve					25,000
Carlsruhe/Deemerton - Pre-Engineering	6,000		Well Being Fund		6,000			6,000
ROAD RECONSTRUCTION	259,000	180,000		-	6,000	73,000	-	259,000
Rural Surface Treatment - 8 km single	160,000	160,000	Rds/Equip Res					160,000
Elora Street resurfacing from Vincent south 500 m	337,000	33,700	Rds/EquipRes-CL Grant	303,300				337,000
Asphalt - single lift - Brown St	30,000		OCIF Formula Fund	30,000				
Asphalt - single lift - Dietz St	30,000		OCIF Formula Fund	30,000				
Asphalt - single - HB Road - hwy9-Field Rd	183,000		OCIF Formula Fund-Howick	91,500		91,500		
HL2 - Con 14 - Bruce Rd to SR10B	160,000		OCIF Formula Fund	160,000				
RESURFACING	900,000	193,700		614,800	-	91,500	-	900,000
STREETLIGHT	-							-
Municipal Drain - Roads share of Cost	100,000	100,000	Drainage Reserve					100,000
DRAINAGE	100,000	100,000		-	-	-	-	100,000
Bruce Rd 12 Sidewalk, Curb & Gutter	77,000	77,000	Rds/Equip Res					77,000
Gravel Pit Rehabilitation	20,000	20,000	Rds/Equip Res					
OTHER - CAPITAL	97,000	97,000		-	-	-	-	97,000
TOTAL TRANSPORTATION CAPITAL	2,849,000	1,269,200		1,286,800	106,000	164,500	22,500	2,849,000

3900 Streetlights

Streetlight maintenance and hydro costs are partially funded by a local improvement charge to properties in Mildmay, Teeswater, Formosa, Belmore and Karlsruhe and partially through the tax levy.

STREET LIGHTING	2016 Year End		2017 Year End				
	Actuals	2017	Budget	Forecast	2018	Budget	B-B %
USER FEES Streetlights	75,800		76,350	76,497		76,350	
Streetlight - Interest Incom	(820)		(300)	(911)		(300)	
STREET LIGHTING- Op Rev	74,980		76,050	75,586		76,050	100%
TR - STREETLIGHTS - Wages	517		500	939		1,000	
Benefits	159		150	266		300	
Materials/Supplies/Maint.	2,462		100			1,000	
Hydro	67,797		55,000	52,468		55,000	
Other							
ST LITES Major Repair/Exp							
Rents & Financial Services							
Contracted Services	8,305		6,000	3,808		6,000	
Interfunctional - Machine Charge	511		300	781		650	
STREET LIGHTING- OpExp	79,750		62,050	58,261		63,950	103%
STREET LIGHTING Reserves Trfrs	18,541		38,000	38,000		36,500	
NET COST -STREET LIGHTING	23,311		24,000	20,676		24,400	101.7%

4100 Wastewater Services

Sanitary Sewer Operations are fully funded by local improvement charges, and other fees and charges applied to the users of the two sanitary sewer systems. 2018 is the last year for the Septage Surcharge applied to properties not connected to a sanitary main in South Bruce. Veolia Canada Inc. is contracted to provide the certified staff and maintain the Teeswater/Formosa Sanitary Sewer system and the Mildmay Sanitary Sewer System.

The Base Rates for the Sanitary Sewer Systems have been increased by 2%. The Mildmay Sanitary Sewer System base rate is \$630 per year and the Teeswater Formosa Sanitary Sewer System base rate is \$384 per year. The Base Rate for the Teeswater Formosa Users is currently set to cover Operating Cost and not full Lifecycle Replacement Costs. Council has passed a resolution deferring any rate increases specifically to recover the cost of the new Teeswater/Formosa system until 2024. The Financial Plan, prepared by Public Section Digest Inc, and adopted by Council in 2016, provides recommendations and considerations for setting the water and sewer base rates to achieve full life-cycle financing of the infrastructure.

WASTEWATER - SANITARY SEWERS	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
USER FEES M Sewers F&C 1977	6,726		6,726	6,726		0%
USER FEES M Sewers - Residential	328,215		339,900	339,591	349,800	103%
USER FEES M Sewers Non Res	43,200		45,320	44,496	45,800	101%
USER FEES MC Rural Septage	46,200		46,200	45,950	46,200	100%
M Sewers - Fees & Service Chgs	404		1,000	1,992	1,000	100%
M Sewers - Interest Income	7,814		8,000	10,057	8,000	100%
MILDMAY SEWERS- Operating Rev	432,558		447,146	448,812	450,800	101%
ENV - MSTP- Wages	14,195		15,000	14,157	15,250	102%
Wages-Winter Maint	676		1,500	823	1,550	103%
Benefits	4,655		4,800	4,265	4,900	102%
Benefits-Winter Maint.	154		500	194	500	100%
Materials/Supplies/Maint.	487		1,500	1,425	3,000	200%
Seminars & Training	-		1,000	-	1,000	100%
General Administrative	1,655		1,500	1,688	1,700	113%
Hydro	49,922		40,000	49,671	50,000	125%
Insurance	6,512		8,000	5,319	8,000	100%
Contracted Services	150,151		152,880	148,317	154,000	101%
Interfunctional - Machine Charge	5,681		5,000	1,566	3,051	61%
Interfun. Machine Chgs-Winter Maint	1,544		1,500	1,837	1,525	102%
Interfunctional Trf SWB	9,000		9,200	9,200	9,350	102%
Taxes	1,687		1,700	1,718	1,700	100%
ENV - MC SAN SEWER COLLECT. WAGI	2,681		2,800	1,345	2,800	100%
Wages-Winter Maint	538		1,000	488	1,000	100%
Benefits	813		800	383	900	113%
Benefits-Winter Maint	126		250	122	250	100%
Materials/Supplies/Maint.	1,983		500	535	500	100%
Hydro	10,932		20,000	8,677	10,000	50%
Contracted Services	25,777		20,000	16,138	18,000	90%
Interfunctional - Machine Charge	1,820		2,000	998	2,000	100%
Interfun. Machine Chgs-Winter Maint	810		1,000	654	1,000	100%
MILDMAY SEWERS- Operating Expen:	291,800		292,430	269,517	291,976	100%
MILDMAY SEWERS RESERVE TRFR	140,758		154,716	179,295	158,824	103%
NET COST MILDMAY SEWERS	-		-	-	-	

WASTEWATER - SANITARY SEWERS	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
TFSS CAP CONTRIBUTION -5YR	306,029	306,160		310,482	306,160	100%
TFSS CAP CONTRIBUTION 15 YR	236,357	199,115		216,615	199,115	100%
TFSS CAP CONTRIBUTION 25 YR	68,119	50,778		49,989	50,778	100%
TFSS CAP BRICK	66,000	66,000		49,500	60,500	92%
TFSS CAP GAYLEA	100,000	100,000		100,000	100,000	100%
TFSS User Fees - Residential	240,403	248,600		249,664	254,700	102%
TFSS User Fees Non Res	34,219	35,600		36,378	37,100	104%
TFSS Interest Revenue	(1,234)			(1,134)		
TFSS Fees & Charges	358,791	300,000		391,882	350,000	117%
T/F SEWERS- Operating Revenue	1,408,683	1,306,253		1,403,376	1,358,353	104%
TFTP- Wages	16,393	16,500		13,830	16,500	100%
TFTP Benefits	4,798	5,250		4,178	5,250	100%
Debenture Principal - Gaylea	99,450	101,555		101,555	103,705	102%
Debenture Principal - 5 Yr Residents	288,284	294,386		294,386	300,617	102%
Debenture Principal - Brick	60,371	62,270		62,270	64,230	103%
Debenture Principal - 15 Yr Residents	125,795	130,385		130,385	135,142	104%
Debenture Principal - 25 Yr Residents	19,974	20,805		20,805	21,671	104%
Debenture Interest - Gaylea	6,171	4,066		4,066	1,916	47%
Debenture Interest - 5 Yr Resident	17,888	11,786		11,786	5,555	47%
Debenture Interest - Brick	16,678	14,778		14,778	12,819	87%
Debenture Interest - 15 Yr Residents	73,748	69,161		69,158	64,400	93%
Debenture Interest - 25 Yr Residents	30,804	29,972		29,972	29,106	97%
TFTP- Maint/Supplies	34,972	30,000		39,830	40,000	133%
TFTP - Seminars & Training	-	500		-	500	100%
TFTP - Professional Fees	1,900			9,521	10,000	
TFTP - General Administration	614	500		985	1,000	200%
TFTP - hydro	141,614	120,000		143,895	140,000	117%
TFTP - Sewer fee	355	400		-	400	100%
TFTP - Insurance	21,617	25,000		15,809	25,000	100%
TFTP - Contracted Services	173,682	240,000		262,814	265,000	110%
TFTP machine charges	21	1,000		5	1,000	100%
TFTP Admin Cost Transfer	9,000	9,200		9,200	9,200	100%
TFSS Wages	2,135	2,000		3,600	2,000	100%
Wages-Winter Maint	143	500		158	500	100%
TFSS - Benefits	621	600		936	800	133%
Benefits-Winter Maint	28	200		37	200	100%
TFSS - Maint/Supplies	146	500		1,373	1,000	200%
TFSS - Hydro	33,958	32,000		23,044	32,000	100%
TFSS Contracted Services	22,460	22,000		22,248	22,500	102%
TFSS - machine charges	346	1,000		3,470	1,000	100%
Interfun. Machine Chgs-Winter Maint	183	1,000		276	1,000	100%
T/F SEWERS- Operating Expenses	1,204,145	1,247,314		1,294,370	1,314,011	105%
Transfer to Prepd Cap Contr Reserves				36,367		
TFSewer System Reserve Transfers	204,538.19	58,939		72,638	44,342	
T/F SEWERS RESERVE TRANSFERS	204,538	58,939		109,006	44,342	75%
NET COST -T/F SEWERS	-	-		-	-	

The Capital Budget for Sanitary Sewers totals \$6,061,700. The expansion to the Teeswater Formosa Sanitary Treatment Plant is required to accommodate extra waste anticipated from the Gay-Lea Expansion plans. The project is to be funded through Industry contribution and new debt in 2018. The new debt is then to be repaid by the Industry over 20 years. The other Capital Projects will be funded by the applicable Sanitary Sewer Reserve that has been funded by User Fees.

WASTEWATER - CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	FUNDRAISING & DONATION	NEW DEBT	TOTAL REVENUE
LANDFILL	2,500	2,500					2,500
M Sewers Float System	4,000	4,000	M Sanitary Reserve				
M Sewers Dialer Valve piping	30,000	30,000	M Sanitary Reserve				
M Sewers Kleist St Sewer Upgrade	6,000	6,000	M Sanitary Reserve				
MSTP - Safety Railing	9,500	9,500	M Sanitary Reserve				
MILDMAY SANITARY SEWER SYSTEM	49,500	49,500		-	-		49,500
TFSS Force Main Relief Valve	7,700	7,700	TF Sewer Reserve				
TFSTP Improve Outside Lighting	4,000	4,000	TF Sewer Reserve				
TFSTP Expansion-Testing/Legal	50,000		Gay Lea contribution		50,000		
TFSP Expansion Costs	6,000,000					6,000,000	
T/F SANITARY SEWER SYSTEM	6,061,700	11,700		-	50,000	6,000,000	6,061,700

4500 Water Services

The Mildmay and Teeswater Waterworks Operations are fully funded by local improvement charges, and other fees and charges applied to the users of the two municipal drinking water system. In the past 3 years, costs to implement the Source Water Protection activities have been funded by the provincial Source Protection Municipal Implementation Fund. The funding program is expected to end in 2018. Grey Sauble Conservation Authority will be working with property owners to complete the required risk management plans by the end of the year.

WATERWORKS	2016 Year End		2017 Year End				
	Actuals	2017	Budget	Forecast	2018	Budget	B-B %
SB Water - Ontario Grants	33,475		47,000	26,368		20,400	43%
SB WATER Federal Grants							
SB WATER - Fees & Serv Chgs							
SOURCE WATER PROTECTION Revenue	33,475		47,000	26,368		20,400	43%
SB WATER - Wages	3,883		10,000	3,441		5,000	50%
SB Water - Benefits	1,184		3,000	969		2,000	67%
SB Water - Materials/Supplies/Maint							
SB Water - Seminars/Training	176		3,000	-		500	17%
SB Water - Gen Admin	29						
SB Water - Mileage	-		1,000	-		100	10%
SB Water - Contracted Services	28,202		30,000	21,958		12,800	43%
SOURCE WATER PROTECTION-Expenses	33,475		47,000	26,368		20,400	43%
SWP RESERVE Transfers							
NET COST SOURCE WATER PROTECTION	-		-	-		-	

WATERWORKS	2016 Year End		2017 Year End				
	Actuals	2017	Budget	Forecast	2018	Budget	B-B %
USER FEES M Water - Residential	252,870		260,400	262,177		270,000	104%
USER FEES M Water - Non Res	39,825		40,500	39,124		40,300	100%
M WATER Ontario Grants							
M WATER - Federal Grants							
M WATER - Fees & Serv Chgs	615		1,500	1,595		1,500	100%
M WATER-Investment Income	8,197		10,000	10,452		10,000	100%
M WATER- Donations							
MILDMAY WATER- Operating Revenue	301,507		312,400	313,347		321,800	103%
ENV - MC WATER DISTR. - Wages	18,546		17,000	16,808		17,500	103%
Wages-Winter Maint	674		1,500	513		1,500	100%
Benefits	5,137		5,100	4,759		5,150	101%
Benefits-Winter Maint.	155		500	126		500	100%
Debt Charges							
Materials/Supplies/Maint.	1,425		1,500	4,542		4,000	267%
Equipment Fuel							
Seminars & Training	-		500	-		500	100%
Professional Costs	1,530		2,000	1,287		2,000	100%
General Administrative	664		500	391		500	100%
Hydro	11,317		8,500	13,546		13,000	153%
Heat							
Telephone	115			120			
Insurance	3,087		3,150	2,167		3,150	100%
Grants/Donations/Bereavement							
Mileage							
Other	28			28			
M WATER Major Repairs/Expense							
Rents & Financial Services							
Contracted Services	160,472		160,500	164,940		165,000	103%
Interfunctional - Machine Charge	6,374		5,000	2,448		4,000	80%
Interfun. Machine Chgs-Winter Maint	1,070			805			
Interfunctional Trf SWb	15,500		15,800	15,800		15,800	100%
Taxes	196		200	204		200	100%
MILDMAY WATER- Operating Expenses	226,289		221,750	228,486		232,800	105%
Other Transfers to Reserves	75,218.35		90,650	84,862		89,000	
MILDMAY WATER RESERVE TRFR	75,218		90,650	84,862		89,000	98%
NET COST MILDMAY WATER	-		-	-		-	

WATERWORKS	2016 Year End		2017 Year End				
	Actuals	2017	Budget	Forecast	2018	Budget	B-B %
USER FEES T Water - Residential	233,127		240,000	241,936		249,200	104%
USER FEES T Water - Non Res	40,494		41,700	42,910		44,200	106%
T WATER - Fees & Serv Chgs	605		1,500	1,295		1,750	117%
T WATER -Investment Income	329		500	165		500	100%
TEESWATER WATER-Revenue	274,554		283,700	286,305		295,650	104%
Debenture Principal - Water	59,634		60,896	60,896		62,185	102%
Debenture Interest - Water	3,700		2,438	2,438		1,149	47%
ENV - TC WATER DISTR. - Wages	16,739		15,000	15,828		17,000	113%
Wages-Winter Maint.	324		1,000	209		1,000	100%
Benefits	5,285		5,000	4,507		5,000	100%
Benefits-Winter Maint.	78		1,500	48		500	33%
Materials/Supplies/Maint.	373		1,500	3,404		3,000	200%
Seminars & Training	-		500	-		500	100%
Professional Costs	4,749		2,000	1,416		2,000	100%
General Administrative	664		500	391		500	100%
Hydro	16,060		18,000	12,639		16,000	89%
Telephone	359		250	364		250	100%
Insurance	882		900	711		900	100%
Other				28			
Contracted Services	143,929		140,800	144,114		145,000	103%
Interfunctional - Machine Charge	6,119		6,000	1,341		3,500	58%
Interfun. Machine Chgs-Winter Maint	289			259			
Interfunctional Trf SWB	15,500		15,800	15,800		15,800	100%
Taxes	236		250	237		250	100%
TEESWATER WATER-Expenses	274,920		272,334	264,630		274,534	101%
Other Transfers - Capital							
Other Transfers to Reserves	(366.09)		11,366	21,674		21,116	
TEESWATER WATER RESERVE TRFR	(366)		11,366	21,674		21,116	186%
NET COST TEESWATER WATER	-		-	-		-	

CAPITAL: The Capital Budget for the Municipality Waterworks systems total \$200,200. \$1000 will be funded from Fire Reserves for the installation of Hydrant markers and \$177,000 from Mildmay Water reserves and \$22,500 from the Teeswater Water reserves.

WATER - CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	FUNDRAISING & DONATION	NEW DEBT	TOTAL REVENUE
MWW Well 1, Flashing & Boards		2,000	2,000	M Water Reserve				
MWW Well 2 - replace VFD		6,000	6,000	M Water Reserve				
MWW Upgrade Chlorine Pumps		15,000	15,000	M Water Reserve				
MWW Hydrant markers		1,000	500	M Water Reserve				
MWW Hydrant markers			500	M Fire Reserve				
MWW Watermain valves		3,500	3,500	M Water Reserve				
MWW Paint Tower		150,000	150,000	M Water Reserve				
MILDMAY WATER SYSTEM		177,500	177,500		-	-		177,500
TWW Replace/Rebuild High Lift pump		1,700	1,700	T Water Reserve				
TWW Second Well Study		20,000	20,000	T Water Reserve				
TWW Hydrant markers		1,000	500	T Water Reserve				
TWW Hydrant markers			500	T Fire Reserve				
TEESWATER WATER SYSTEM		22,700	22,700		-	-		22,700

4400 Solid Waste Collection, Disposal and Recycling Services

This service area includes the maintenance and operations of the Municipal Landfill Sites, Garbage Collection and Recycling Services. This service area is fully funded by user fees and a local improvement charge for garbage and recycling collection services.

CAPITAL: \$2,500 will come from the Landfill Reserve to fund solar panels for a security camera at the landfill site.

LANDFILL - CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	FUNDRAISING & DONATION	NEW DEBT	TOTAL REVENUE
Solar Panels (security camera)	2,500	2,500	SB Landfill Reserve				
LANDFILL	2,500	2,500					2,500

SOLID WASTE MGMT	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
USER FEES Garbage Coll	89,656	90,000	90,000	90,643	91,000	101%
Bag Tag Revenue	111,612	108,000	108,000	125,454	115,000	106%
Sales-Recycling Materials	300	300	300	290	300	100%
RECYCLING/WASTE COLL Rev	201,568	198,300	198,300	216,386	206,300	104%
MCLF - Fees & Service Chgs	520	750	750	810	750	100%
MCLF - Tire Revenue	428	750	750	855	750	100%
MCLF Revenue - WEE	1,398	1,500	1,500	1,634	1,500	100%
MCLF- Machine Charge Revenue	17,151	20,000	20,000	14,652	15,000	75%
MCLF - land rent	1,980	2,000	2,000	2,070	2,100	105%
MCLF- Sale of Goods-metal	6,191	4,000	4,000	7,888	5,000	125%
CARRICK LANDFILL- Revenue	27,668	29,000	29,000	27,909	25,100	87%
TCLF - Fees & Service Chgs	77,693	80,000	80,000	106,521	83,000	104%
TCLF - TIRE REVENUE	1,522	1,500	1,500	2,334	1,500	100%
TCLF Revenue - WEE	1,636	2,000	2,000	2,183	2,000	100%
TCLF Machine Charges	26,191	20,000	20,000	25,339	20,000	100%
TCLF - Sale of Goods	11,032	7,500	7,500	16,710	12,000	160%
CULROSS LANDFILL- Revenue	118,075	111,000	111,000	153,088	118,500	107%
TOTAL SOLID WASTE MGMT REV	347,311	338,300	338,300	397,382	349,900	103%
RECYCLE/WASTE COLL- Expenses	95,523	101,731	101,731	109,558	106,575	105%
CARRICK LANDFILL- Expenses	87,980	96,135	96,135	82,472	94,135	98%
CULROSS LANDFILL Expenses	147,279	137,645	137,645	138,794	142,645	104%
CARLSRUHE LANDFILL-Expenses	-	1,000	1,000	-	1,000	100%
TOTAL LANDFILL/RECYCLE/WASTE	330,783	336,511	336,511	330,824	344,355	102%
LANDFILL - Reserves Trfr	16,528	1,789	1,789	1,789	5,545	
NET COST -SOLID WASTE MGMT	(0)	-	-	(64,769)	-	

4600 Storm Water Management

Rural and Urban storm water maintenance activities are included in the Storm Water Management Budget.

STORMWATER MANAGEMENT	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
Urban Storm Water Mgmt- wages	2,260		2,500	302	2,500	
Urban StormWater Mgmt - Benefits	702		750	86	750	
UrbanStormWaterMgmt-Maint/Supplie	341		2,500	4	2,500	
Urban StormWaterMgmt - Prof Fees	1,755					
UrbanStormWaterMgmt-Rentals	3,511					
UrbanStormWaterMgmt-Contracted Ser	-		5,000	5,697	5,000	
Urban Storm Water - Machine chges	-		3,500	303	3,500	
Rural Storm Water - wages	4,346		15,000	3,284	15,000	
Rural Storm Water - Benefits	1,328		4,000	973	4,000	
Rural Storm Water - Materieals/Supplie	8,078		6,500	1,323	6,500	
Rural Storm Water - Contracted Services	5,438		15,000	8,239	15,000	
Rural Storm Water-Machine Charges	8,349		10,000	7,087	10,000	
RDS DRAINAGE - Maintenance	3,665		12,000	654	12,000	
STORMWATER MGMT- Expenses	39,773		76,750	27,950	76,750	100%
Rds Drainage - Transfer to Reserve	33,370		53,500	53,500	70,110	
NET COST STORMWATER MGMT	73,143		130,250	81,450	146,860	113%

8500 Drainage

The Operations Manager also completes the duties of the Drainage Superintendent and is responsible for overseeing the maintenance and construction of Drainage works in South Bruce and implementing the provisions of the Drainage Act.

DRAINAGE	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
USER FEES Tile Drainage	39,877	36,100	36,073	36,100	
Drainage - Ont Grants	10,964	10,000	7,636	10,000	
Drainage Revenue	100		225		
DRAINAGE - Operating Revenue	50,942	46,100	43,934	46,100	100%
PLAN & DEV - DRAINAGE - Wages	11,092	16,000	9,312	16,000	
Benefits	3,421	4,800	2,711	4,800	
Debt Charges- Tile Drainage (OMA	11,500	11,500	11,326	11,500	
Tile Loans Principal	28,378	24,600	24,747	24,600	
Materials/Supplies/Maint.	162	500	16	500	
Seminars & Training	739	850	857	850	
Professional Costs	-	1,000	-	1,000	
General Administrative	191	200	175	200	
Hydro					
Telephone	167	200	144	200	
Mileage	273	200	117	200	
Other	5		9		
Contracted Services					
Interfunctional - Machine Charge					
Drainage - Program Cost Trfr	5,100	5,200	5,200	5,300	
Tile Drain - Loan to Homeowner					
DRAINAGE - Operating Expenses	61,028	65,050	54,614	65,150	100%
Drainage Operating Reserve Trfr					
NET COST - DRAINAGE	10,086	18,950	10,679	19,050	100.5%

5000 Public Health & Cemetery Services

This service area includes operations and maintenance of the Culross and Teeswater Cemetary, Mildmay Mortuary, Mildmay & Teeswater Cenotaphs, Doctor Recruitment and the Mildmay Health Clinic. Cemetery Board operations are overseen by a Volunteer Committee with operations funded through fees and charges, investment interest and community donations. Abandoned cemeteries are maintained as-needed basis. The Mildmay Community Health Foundation continues to oversee operations of the Mildmay Health Clinic.

PUBLIC HEALTH/CEMETERIES	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
MORTUARY/CENOTAPH- Operating Revenue	502	500	402	500	100%
MEDICAL CLINIC - Operating Revenue	41,449	38,200	40,277.15	38,200	100%
CEMETERY BOARDS- Revenue	20,071	23,400	29,545	24,650	105%
PH - CENOTAPH/Mortuary - Wages	666	500	365	500	100%
Benefits	166	100	78	100	100%
Hydro	338	320	291	320	100%
Water/Sewer	500	500	513	500	100%
M Mortuary Machine Charges	575	550	268	550	100%
MORTUARY/CENOTAPH- Expense	2,244	1,970	1,515	1,970	100%
CEMETERY BOARDS- Expenses	20,071	23,400	29,545	24,650	105%
DrRecruit't/Hosp Donations Brockton & Ar	5,750	5,750	5,750	5,750	100%
DrRecruit't/Hosp Donations Wingham & Ar	7,887	8,250	7,802	8,000	
HEALTH/DOCTOR RECRUITMENT Operating	13,637	14,000	13,552	13,750	98%
M HEALTH CLINIC - Wages	5,321	5,500	5,030	5,500	100%
Wages-Winter Maint.	1,013	1,100	1,062	1,100	100%
M Health Clinic - Benefits	610	650	521	650	100%
Benefits-Winter Maint.	236	200	260	200	100%
M Health Clinic -Mat/Supplies/Maint	2,404	2,000	709	2,000	100%
M Health Clinic - Hydro	4,344	4,200	3,642	4,200	100%
M Health Clinic - Heat	805	900	1,025	900	100%
M Health Clinic - Telephone	4,679	4,800	4,901	4,800	100%
M Health Clinic - Water Sewer Fees	1,284	1,300	1,315	1,350	104%
M Health Clinic - Insurance	947	1,000	771	1,000	100%
M Health Clinic - Other	50		50		
M Health Clinic - Contracted Services	-	200	356	200	100%
M Health Clinic - Machine Chgs	688	700	-	700	100%
Interfun. Machine Chgs-Winter Maint	1,602	1,500	1,873	1,500	100%
Med Clinic - Donations	15,910	8,450	14,393.24	8,400	99%
MEDICAL CLINIC- Operating Expenses	39,892	32,500	35,909	32,500	100%
Public Health - Transfer from Reserves	(14,393)				
Public Health - Transfer to Reserves	10,250	10,250	10,250		
M Health Clinic - Trfr to Reserve	5,700	5,700	5,700	5,700	
HEALTH/CEMETER RESERVE TRFRS	1,557	15,950	15,950	5,700	36%
NET COST PUBLIC HEALTH/CEMETERIES	15,379	25,720	26,247	15,220	59%

7000 Recreation & Culture

The Recreation and Facilities Manager oversees the management of municipal facilities and Recreation Programs. Recreation and Parks staff complement includes Arena/Park Supervisors, the Formosa Hall Caretaker and parks and recreation assistants, pool and recreation program staff.

7300 Recreation & Programs

This budget service area includes the wages for the Recreation and Facilities Manager, and costs to provide various recreation programs, including the Wellness centre in Mildmay, the Gymnastics program, Fitness classes, and other program costs. A Pickle Ball program for adults was introduced in 2017 and will continue to be developed in 2018. Due to low registrations, the playground program was discontinued in 2016 and a summer pool activity program has been introduced.

CAPITAL: No Capital plans for Recreation Programs in 2018.

RECREATION PROGRAMS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
SB Rec - Ont Grants		-	5,168	-	
SB Rec -Kickboxing-Fitness	17,570	17,500	16,557	17,000	
SB REC - Pckleball fees		-	1,216	3,000	
SB Rec -Seniors Fees		-	284	-	
SB Rec - Donations	485	-	1,206		
MC REC-Tennis Fees	40	50	209	50	
MC REC - Wellness Program Fees	9,647	9,500	6,030	9,500	
MC REC Gymnastics Fees	8,887	8,800	9,100	9,000	
MC REC - Donations		-	380	-	
TC Rec - Donations	1,100	1,100	700	700	
RECREATION REVENUE - TOTAL	37,729	36,950	40,850	39,250	106%
REC-SB RECREATION WAGES	64,382	67,500	67,207	71,200	
Benefits - SB Recreation	18,641	19,600	20,318	21,500	
SB Rec Materials/Supplies/Maint.	138	300	773	300	
Seminars & Training	700	3,500	3,074	1,500	
General Administration	1,784	600	541	600	
SB Rec - Canada Day Exp		-	247	250	
SB Rec - Pickle Ball		-	3,765	3,000	
SB Rec - Seniors Program Exp		-	2,968	-	
SB Rec - Telephone	804	850	784	850	
Mileage	1,093	1,200	1,103	1,200	
Other	1,805	-	50	50	
SB Rec - Contracted Services	40				
SB Rec - Donations	485		1,206		
REC - Gymnastics Wages	6,222	6,200	6,364	6,200	
Kickboxing/Fitness wages	10,894	9,000	11,027	11,200	
Exercise/Wellness Program Wages	8,800	6,000	7,330	6,700	
Gymnastics Benefits	166	200	185	200	
Kickboxing Fitness Benefits	290	300	311	300	
Exercise Wellness Benefits	231	200	203	200	
Gymnastics Expenses	2,376	2,300	2,164	2,600	
Kickboxing/Fitness Expenses	3,582	4,500	3,743	3,500	
Exercise/Wellness Centre Expenses	3,449	3,500	3,378	2,600	
Tennis Program Expenses	16	-	-	50	
Other	100	-	100	-	
T REC Materials/Supplies/Maint	378	-	287	-	
RECREATION - Operating Expense	126,376	125,750	137,129	134,000	107%
SB Recreation - Reserve Trfr	-	(2,000)	(2,000)		
T/C Recreation - RESERVE TRFR	-	-	-	-	
RECREATION RESERVE TRFRS	-	(2,000)	(2,000)	-	
NET COST RECREATION	88,647	86,800	94,279	94,750	109%

7100 Libraries

The County of Bruce provides the Library services in Teeswater and Mildmay. The Municipality is responsible for the maintenance of the buildings. The maintenance costs (not including amortization) are funded in 2018, by the Rental Fee the County pays to the Municipality. Surplus funds are transferred to reserve for capital or major upgrades.

CAPITAL: 2018 Capital Budget includes the development of Fire Safety Plans for both Libraries. \$5,000 will be transferred from the Library Reserves to fund the cost of the Fire Safety Plans.

CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
Mildmay Library Fire Safety Plan	2,500	2,500	M Library Reserve					
T Library Fire Safety Plan	3,000	3,000	T Library Reserve					
LIBRARIES - CAPITAL	5,500	5,500	-	-	-	-	-	5,500

LIBRARIES	2016 Year End		2017 Year End				
	Actuals	2017	Budget	Forecast	2018	Budget	B-B %
Rental Fees - Mildmay Library	10,067		10,300	10,324		10,530	102%
Rental Fees - T Library	20,792		21,300	21,312		21,738	102%
LIBRARIES- Revenue	30,859		31,600	31,636		32,268	102%
REC - MC LIBRARY - Wages	2,717		2,750	2,781		3,000	109%
Wages-Winter Maint	830		850	563		850	100%
Benefits	185		300	152		300	100%
Benefits-Winter Maint.	198		200	136		200	100%
Materials/Supplies/Maint.	471		1,000	162		1,000	100%
Hydro	1,658		1,750	1,337		1,750	100%
Heat	977		1,600	403		480	30%
MLIB-Water/Sewer	1,217		1,300	1,198		1,300	100%
Other	-			50		50	
Interfun. Machine Chgs-	1,257		1,700	997		1,250	74%
M LIBRARY- Expense	9,509		11,450	7,778		10,180	89%
REC - TC LIBRARY - Wages	1,813		2,000	2,008		2,000	100%
Wages-Winter Maint	362		500	180		500	100%
Benefits	229		300	199		200	67%
Benefits-Winter Maint.	87		200	42		100	50%
Materials/Supplies/Maint.	898		1,000	302		1,000	100%
General Administrative	25		100	25		100	100%
Hydro	2,521		2,450	2,043		2,450	100%
Heat	945		1,300	1,266		1,300	100%
Telephone	672		700	672		712	102%
T Library - water/sewer , tags	957		1,100	982		1,100	100%
Contracted Services	3,522		4,000	3,073		4,000	100%
Interfunctional - Machine Cha	155		200	120		200	100%
Interfun. Machine Chgs-Winte	440		500	241		500	100%
T LIBRARY- Operating Expense	12,626		14,350	11,153		14,162	99%
M Library Reserve Transfer	1,000		(1,150)	2,546		350	
T Library Reserve Transfer	2,580		6,950	10,159		7,576	
LIBRARIES RESERVE TRFRS	3,580		5,800	12,705		7,926	137%
NET COST LIBRARIES	(5,143)		-	-		-	

7200 Parks

This budget area includes all municipally owned parks and ball diamonds. Recreation staff conduct maintenance of the parks, playground and ball diamonds. The Mildmay Rotary Club, the Mildmay Lions Club, and Formosa Lions have entered into memorandums of understanding with the Municipality and are responsible for the maintenance and operations of their respective parks and/or pavilions. Over the years various community groups have donated funds to upgrade and/or purchase playground equipment, and facilities for the parks. A Teeswater Park Revitalization Committee continues to fundraise to put new playground equipment at the former Teeswater Lions Park. Parkland levies are charged to new lots created in South Bruce. These levies are now being set aside in a Reserve to fund capital initiatives at municipal parks.

2018 Capital plans for Municipal Parks total \$59,500 and include a new roof at the Mildmay Carnegie Park storage building, playground inspection upgrades at the Formosa park, and the installation of new playground equipment at the former Lions park in Teeswater. The project is subject to the Park Revitalization Committee fundraising the required money to purchase the playground equipment.

CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
M Parks Storage Building roof	4,000	4,000		Parks & Rec Res				
F Park Playground Insp Upgrade	4,000	4,000		Parks & Rec Res				
T Lions Park Playground Equipment	49,000			Fundraising Committee		49,000		
T Lions Park Site Preparation	2,500	2,500		Parks & Rec Res				
PARKS - CAPITAL	59,500	10,500	-	-	49,000	-	59,500	

PARKS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
SB Parks - Parkland Lot Levies	8,000	5,000	2,300	5,000	
MC BALL PARK - Rentals	5,474	5,000	5,115	5,000	
MPARKS - Revenue - Fees	4,171	4,200	3,665	4,200	
M PARKS - Rentals (Burger Box)	3,300	3,300	3,299	3,300	
TC Ball Park - Rentals	2,117	1,500	1,621	1,500	
T PARKS - Donations	20	-	292		
T Lions Park Revitalization Proj donations			27,075		
F BALL PARKS - Rentals	714	700	1,097	1,000	
PARKS- Operating Revenue	23,796	19,700	44,464	20,000	102%
M BALL DIAMONDS- Expense	9,562	9,900	10,342	10,400	105%
M PARKS- Operating Expense	33,781	35,500	30,229	34,500	97%
T BALL DIAMONDS - Expense	5,878	7,260	4,802	6,440	89%
T PARKS - Operating Expense	18,812	20,350	17,892	20,600	101%
F BALL DIAMONDS - Expense	2,753	3,225	3,561	3,250	101%
F PARKS- Operating Expense	3,875	4,750	4,976	4,916	103%
M Parks Transfer to Reserve	1,900	2,000	2,000	2,000	
T Parks Transfer to Reserve	575	700	700	700	
SB Parks - To Parkland Res Fund	8,000	5,000	2,300	5,000	
Other Parks Transfers to Reserves			27,075	-	
F BALL PARK Transfer to Reserves	350	500	500	500	
PARKS RESERVE TRFRS	10,825	8,200	32,575	8,200	100%
NET COST PARKS	61,689	69,485	59,914	68,306	98%

7500 Swimming Pools

Outdoor pools offer the opportunity for summer pool programs in Mildmay and Teeswater. Qualified pool staff provide the Red Cross Learn to Swim Program and Swimming Lessons to the youth of the Municipality. Bill 148 has significantly impacted the wages for pool staff and this budget.

CAPITAL: The 2018 Capital Budget includes the following projects that will be funded from the appropriate Pool reserve:

CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
T Pool - Guard Office Countertop		1,000	1,000	T Pool Reserve				
Solar Blanket		7,000	7,000	T Pool Reserve				
Permanent Roof Anchor		1,000	1,000	T Pool Reserve				
Install Emergency Light		500	500	T Pool Reserve				
	9,500.00							
Solar Blanket Roller Frame		1,800	1,800	M Pool Reserve				
Permanent Roof Anchor		1,000	1,000	M Pool Reserve				
	2,800.00							
POOLS CAPITAL		12,300	12,300	-	-	-	-	12,300

SWIMMING POOLS	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
MCPool - Federal Grants	1,577		1,000	1,368	1,000	100%
MCPool - Fees & SC	250		250	1,043	1,000	400%
MPool-Fees-Swim Team	1,026		1,100	1,045	1,100	100%
MCPool - Admissions	4,241		4,000	3,672	4,000	100%
MCPool - Lessons	18,946		18,500	17,697	18,000	97%
MC Pool - Seasons Passes	8,591		8,600	7,018	7,500	87%
MC Pool - Rentals	536		700	626	700	100%
MC Pool - Donations	1,897		1,500	2,246	1,500	100%
M POOL - Operating Revenue	37,063		35,650	34,715	34,800	98%
REC - MC POOL - Wages	37,476		37,080	38,718	44,500	120%
Benefits	4,321		4,300	4,204	4,850	113%
Materials/Supplies/Maint.	5,831		4,120	3,956	4,120	100%
MC Pool - RLSS & Red Cross	956		515	523	524	102%
MC Pool Open/Close/Chemica	6,104		5,150	3,307	5,000	97%
Seminars & Training	138		100	66	100	100%
General Administrative	242		300	67	300	100%
Hydro	6,355		6,500	5,479	6,000	92%
Heat	-		100	-	100	100%
Telephone	328		310	264	310	100%
Water/Sewers	2,067		2,035	2,124	2,200	108%
Insurance	4,265		4,400	3,890	4,000	91%
Mileage	231		-	8	100	
Other	61		2,000	285	200	10%
Interfunctional - Machine Char	2,470		2,400	1,773	2,000	83%
Interfunctional Trf SWB	3,774		3,850	3,850	3,900	101%
M POOL - Operating Expense	74,617		73,160	68,513	78,204	107%
Transfers to Reserves	6,000		4,000	4,000	6,000	
M POOL NET COST	43,554		41,510	37,798	49,404	119%

SWIMMING POOLS	2016 Year End		2017 Year End		2018	B-B %
	Actuals	2017	Budget	Forecast	Budget	
TCPool - Federal Grants	-	1,000	1,368	1,000	100%	
TCPool - Fees & SC	3,379	3,000	5,739	5,500	183%	
TCPool - Admissions	4,546	4,000	3,267	3,500	88%	
TCPool - Lessons	13,413	13,000	13,196	13,000	100%	
TCPool - Seasons Passes	8,165	7,500	7,498	7,500	100%	
TCPool - Rentals	1,408	1,700	1,429	1,500	88%	
TCPool Rev - Donations	1,935	1,500	3,515	1,500	100%	
T POOL - Operating Revenue	32,846	31,700	36,012	33,500	106%	
REC - TC POOL - Wages	35,006	34,800	36,569	40,000	115%	
Benefits	4,109	4,080	4,015	4,600	113%	
Materials/Supplies/Maint.	5,287	4,120	4,396	4,400	107%	
TCPool - RLSS/RedCross	1,028	515	523	515	100%	
TCPool-Open/Close/Chemicals	4,792	5,000	5,458	5,100	102%	
T Swim Team Expenses			330			
Seminars & Training	138	100	110	100	100%	
General Administrative	302	300	67	300	100%	
Hydro	6,100	6,000	5,324	6,000	100%	
Heat	(385)					
Telephone	334	310	265	310	100%	
Water/Sewers	1,907	1,850	1,960	2,000	108%	
Insurance	4,265	4,300	3,890	4,000	93%	
Other	-	2,500	2,064	100	4%	
Interfunctional - Machine Char	4,416	2,000	2,112	2,000	100%	
Interfunctional Trf SWB	3,774	3,850	3,850	3,900	101%	
T POOL - Operating Expense	71,074	69,725	70,933	73,325	105%	
Transfers to Reserves	6,000	3,500	3,500	6,000		
T POOL NET COST	44,228	41,525	38,421	45,825	110%	

7600 Recreation & Culture Facilities

The Recreation Facilities Budget include operations at the Mildmay Carrick Recreation Complex, the Teeswater Culross Community Centre, the Teeswater Town Hall, the Formosa Community Centre, the Formosa Recreation Centre, and 1/3 of the Insurance costs for the Belmore Community Centre. The overall budget for the Recreation and Culture Facilities represent 6.6% of the municipal tax levy.

CAPITAL:

MCRC Capital: Plans for the Mildmay Carrick Recreation Complex, as noted below, will be funded from the MCRC Reserves. The Lobby renovation items to be completed in 2018 will be raised from fundraising efforts of the MCRC Fundraising Committee. The Committee will also be raising funds to repay the bridge financing provided by the Mildmay Westario Reserve.

CAPITAL BUDGET		RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
	TOTAL EXPENSES						
MCRC Fire Safety Plan	6,000	6,000	MCRC reserve				
Gas Snow Blower	1,500	1,500	MCRC reserve				
Seniors Room Auto Door Opener	2,600	2,600	MCRC reserve				
Lobby Renovation (items to complete)	20,800		Fundraising Committee		20,800		
Lobby Renovation Fundraising		- 154,857	M Westario Reserve Repay't		154,857		
Parking Lot Line Painting	3,000	3,000	MCRC reserve				
MCRC	33,900	(141,757)	-	-	175,657	-	33,900

TCCC Capital: Plans include a new roof, roof anchor and fire safety plan. A donation from the Community Well Being Fund will help fund the new roof.

CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
TCCC Roof	70,000	2,000	TCCC Reserve/Well Being Fund			68,000		
TCCC Permanent Roof Anchor	10,000	10,000	TCCC Reserve					
TCCC Fire Safety Plan	6,000	6,000	TCCC Reserve					
TCCC	86,000	18,000		-	-	68,000	-	86,000

Teeswater Town Hall Capital: The plans to address the Teeswater Town Hall Fire Code Upgrades are underway. The Committee will continue to fundraise to cover the cost of the project. An extension to the outside railing and development of a fire safety plan will also be completed in 2018.

CAPITAL BUDGET		TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
T Hall Fire Safety Plan	2,100	2,100	Town Hall Reserve					
T Hall Fire Code Upgrades	155,000		Fundraising Committee			155,000		
T Hall Railing Extension	850	850	Town Hall Reserve					
TOWN HALL	157,950	2,950		-	-	155,000	-	157,950

Formosa Community Hall Capital: The capital plans for the Formosa Hall will be funded from the Formosa Hall reserve as well as a donation of \$20,000 from the Community Well Being Fund.

CAPITAL BUDGET		REVENUE SOURCES					
CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
F Hall Barrier Free Washroom drawing:	5,000	5,000	F Hall Reserve				
Fire Safety Plan - F Hall	2,500	2,500	F Hall Reserve				
F Hall Fire Code Upgrades	3,300	3,300	F Hall Reserve				
F Hall Parking Lot regrade/pave	20,000		Well Being Fund		20,000		
FORMOSA HALL	30,800	10,800	-	-	20,000	-	30,800

Formosa Rec Centre: A new heating system will be installed at the Formosa Rec Centre subject to a cost-sharing donation from Formosa Lions Club.

CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
Formosa Rec Centre Heating System	30,000	15,000	Parks & Rec Res/F Lions		15,000		
OTHER REC FACILITIES	30,000	15,000	-	-	15,000	-	30,000

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
MCRC - Fees & SC	2,804	2,500	2,702	2,700	108%
MCRC - Bar Corkage	8,155	8,000	6,522	7,000	88%
MCRC - Public Skating	2,096	3,000	3,223	3,051	102%
MCRC - Vending Machines	2,735	3,200	2,822	3,000	94%
MCRC - Rentals	2,400	2,400	2,425	2,400	100%
MCRC - Hall Rentals	27,409	25,000	23,582	25,000	100%
MCRC - Seniors/Meeting Room Rent	2,584	2,500	2,623	2,500	100%
MCRC - Minor Hockey	46,955	50,000	49,743	50,000	100%
MCRC - Rec & Intermed Hockey	30,780	31,000	30,466	31,000	100%
MCRC - Broomball	19,275	19,000	17,844	19,000	100%
MCRC - Other Ice Rentals	3,566	3,000	6,192	5,000	167%
MCRC - Arena Floor Rental	2,854	2,600	1,517	1,550	60%
MCRC -Sale goods & supplies	-		50		
MCRC - Sale of Hydro	6,048	6,000	1,270	6,000	100%
MCRC - Donations	1,411	1,500	-	1,500	100%
MCRC - Operating Revenue	159,073	159,700	150,980	159,701	100%
EXPENSES					
REC - MCRC - Wages	82,003	85,500	93,358	90,000	105%
Wages- Winter Maint	1,949	2,000	2,196	2,034	102%
Benefits	21,000	22,000	22,028	22,374	102%
Benefits-Winter Maint.	411	400	526	407	102%
Materials/Supplies/Maint.	22,012	24,000	25,500	24,500	102%
Bar	1,743	2,500	2,039	2,100	84%
Vending Machine	1,564	1,800	1,370	1,500	83%
Equipment Fuel	689	1,000	912	1,000	100%
Seminars & Training	2,206	2,000	392	2,000	100%
General Administrative	455	200	103	200	100%
Hydro	67,100	62,000	62,135	62,000	100%
Heat	5,305	7,700	7,533	7,700	100%
Telephone	3,068	3,300	3,153	4,350	132%
Water/Sewer /Bag tags	10,617	11,000	10,925	11,250	102%
Insurance	7,498	8,000	5,743	6,000	75%
Mileage	285	300	89	300	100%
Other	399	500	537	500	100%
Contracted Services	1,749	1,500	5,502	8,600	573%
Interfunctional - Machine Charge	1,753	1,800	2,522	1,800	100%
Interfun. Machine Chgs-Winter Maint	3,755	4,000	4,707	4,000	100%
Interfunctional Trf WSB	9,700	9,700	9,700	9,850	102%
MCRC - Operating Expense	236,117	251,200	260,970	262,465	104%
MCRC RESERVE Transfers	30,000	33,000	33,000	33,000	
MCRC NET COST	107,044	124,500	142,990	135,764	109%

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
TCCC - Fees & SC	330	300	177	300	100%
TCCC - Bar Corkage	5,217	3,200	4,768	4,500	141%
TCCC - Public Skating	1,588	1,500	2,236	1,500	100%
TCCC - Vending Machines	1,864	1,800	983	1,000	56%
TCCC - Other Revenue	1,800	1,750	1,861	1,900	109%
TCCC - Other Revenue			64,874		
TCCC - Rentals	2,400	2,400	2,425	2,400	100%
TCCC - Hall Rentals	14,105.00	15,000	15,186	15,000	100%
TCCC - Meeting Room Rentals	-	100	911	250	250%
TCCC - Minor Hockey	56,480	56,000	45,691	56,000	100%
TCCC - Figure Skating	624	600	-	-	0%
TCCC - Rec & Intermed Hockey	38,487	38,000	31,344	38,000	100%
TCCC - Broomball	572	500	106	100	20%
TCCC - Other Ice Rentals	2,488	2,500	2,290	2,500	100%
TCCC - Arena Floor Rental	1,094	1,000	1,094	1,000	100%
TCCC - Sale of Hydro	5,791	5,800	4,100	5,800	100%
TCCC - Donations	1,315	500	400	500	100%
TCCC - Operating Revenue	134,154	130,950	178,446	130,750	100%
REC - TCCC - Wages	71,063	73,000	66,653	75,000	103%
Wages-Winter Maint.	1,252	1,100	483	1,100	100%
Benefits	16,501	18,000	14,854	18,000	100%
Benefits-Winter Maint.	328	300	112	300	100%
Materials/Supplies/Maint.	27,815	22,600	15,994	23,000	102%
Bar	1,200	1,000	1,121	750	75%
TCCC-Vending Machine Expenses	1,388	1,200	421	750	63%
Equipment Fuel	799	1,000	787	1,000	100%
Seminars & Training	2,137	700	343	1,000	143%
Professional Costs	-	2,500	-	2,500	100%
General Administrative	455	500	103	500	100%
Hydro	60,891	63,800	47,504	63,800	100%
Heat	4,998	6,180	4,948	6,180	100%
Telephone	1,807	1,800	1,849	1,800	100%
Water/Sewers	9,322	9,400	9,595	9,800	104%
Insurance	7,442	8,000	5,686	6,000	75%
Mileage	167	250	256	250	100%
Other	299	200	387	200	100%
TCCC Major Repairs/Expense	-	-	57,400	-	
Rents & Financial Services	231	200	-	200	100%
Contracted Services	2,954	3,050	4,794	4,800	157%
Interfunctional - Machine Charge	342	500	641	500	100%
Interfun. Machine Chgs-Winter Maint	1,798	1,500	634	1,500	100%
Interfunctional Trf SWB	8,400	8,800	8,800	8,950	102%
TCCC - Operating Expense	221,592	225,580	243,364	227,880	101%
TCCC RESERVE Transfers	30,000	33,000	33,000	33,000	
TCCC NET COST	117,438	127,630	97,918	130,130	102%

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
Town Hall - Rentals	10,405	10,000	8,597	8,500	85%
Town Hall - Donations	1,177	1,200	1,080	1,000	83%
Town Hall - Fundraising Proceeds	1,589	3,300	-	3,300	100%
TOWN HALL - Operating Revenue	13,171	14,500	9,677	12,800	88%
REC - TOWN HALL - Wages	4,200	4,500	1,822	3,400	76%
Benefits	438	420	234	250	60%
Materials/Supplies/Maint.	4,109	1,680	1,149	1,680	100%
General Administrative	50	-	265	-	
Hydro	2,031	1,750	1,408	1,750	100%
Heat	1,562	2,150	1,467	2,150	100%
Town Hall - Telephone	479	460	188	1,150	250%
Town Hall - Water/Sewer	957	1,050	982	1,000	95%
Town Hall - Insurance			2,106	2,200	
Fundraising Expenses	2,730	2,050	-	2,050	100%
Contracted Services	1,724	1,950	2,580	1,950	100%
Interfunctional-Machine Charge	386	500	220	400	80%
Interfun. Machine Chgs-Winter Maint	287	-	143	100	
TOWN HALL - Operating Expense	18,954	16,510	12,564	18,080	110%
TOWN HALL RESERVE Transfers	-				
TOWN Hall NET Cost	5,783	2,010	2,887	5,280	263%

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
FCH - Fees & SC	44	-	-	-	
FCH - Bar Corkage	667	1,000	1,101	1,000	100%
FCH - Hall Rent	6,398	8,000	9,426	8,000	100%
FCH - Kitchen Fees	1,734	1,800	2,680	1,800	100%
FCH - Donations	3,874	4,000	500	4,000	100%
F HALL - Operating Revenue	12,717	14,800	13,707	14,800	100%
FORMOSA HALL - Wages	4,202	5,000	4,672	5,000	100%
Wages-Winter Maint.	429	250	346	250	100%
Benefits	893	1,000	967	1,000	100%
Materials/Supplies/Maintenance	4,413	5,000	3,320	5,000	100%
Bar	119	500	549	500	100%
Hydro	6,264	6,500	7,212	6,500	100%
Heat & Propane	1,611	2,500	2,121	2,500	100%
Telephone	1,835	2,000	1,836	2,000	100%
F Hall - water/sewer	482	500	493	500	100%
Insurance	2,506	2,600	2,068	2,200	85%
Other	50	50	50	50	100%
Contracted Services	2,426	2,000	2,725	2,400	120%
Contracted Services	98	2,000	-	2,000	100%
Interfunctional Machine Chgs	-	150	-		0%
F HALL - Operating Expense	25,329	30,050	26,359	29,900	100%
F HALL RESERVE Transfers	5,000	6,000	6,000	6,000	
F HALL NET COST	17,612	21,250	18,651	21,100	99%

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
F RECREATION Donations	1,681	1,000	-	-	0%
F REC CENTER - Operating Revenue	1,681	1,000	-	-	0%
FORMOSA RECREATION - Wages	22	-	9	-	
FORMOSA REC BENEFITS	4	-	2	-	
F REC Materials/Supplies/Maint	1,982	1,200	173	1,200	100%
Hydro	5,522	5,800	4,733	5,800	100%
F Rec Centre - sewers	482	520	493	520	100%
Insurance	2,530	2,600	2,360	2,600	100%
Contracted Services	-	1,000	-		0%
F REC CENTER - Operating Expense	10,543	11,120	7,769	10,120	91%
OTHER REC FACILITIES -Insurance	2,760	3,500	796	2,000	57%
OTHER FACILITIES - Operating Expense	2,760	3,500	796	2,000	57%
F REC CENTRE RESERVE Transfer	-				
OTHER FACILITIES RESERVE Trfrs	-				
F REC CENTRE NET COST	8,862	10,120	7,769	10,120	100%
BELMORE	2,760	3,500	796	2,000	57%

8000 Planning and Development

The Planning & Development Budget includes costs related to Planning & Zoning, Tourism and Economic Development. The County of Bruce Planning Department will lead the 5 year review of the Official Plan for the communities of Teeswater, Mildmay and Formosa in 2018. The Municipality plans to complete the review and update of the Official Plan in 2018 to position Formosa, Mildmay and Teeswater as local service centres for the surrounding agricultural community and as progressive, attractive communities in which to live, work and play. Public meetings have been held to gather ideas and suggestions from the residents and ratepayers of the community. South Bruce is excited to build on the economic initiatives and expansion of new and existing businesses and industries in 2017.

Economic development initiatives include work on various “Spruce the Bruce” and “Business to Bruce” initiatives.

	2016 Year End Actuals	2017 Budget	2017 Year End Forecast	2018 Budget	B-B %
PLANNING & DEVELOPMENT					
Planning - fees/charges	1,289	1,200	120	1,200	
Donations - planning			4,317		
PLANNING - Operating Revenue	1,289	1,200	4,437	1,200	100%
Other Tourism -Fees & Service Char	3,233	3,200	3,410	3,200	
SB Tourism Committee Revenue	3,161	3,000	3,600	3,000	
Other Tourism Donations		600			
TOURISM - Operating Revenue	6,394	6,800	7,009	6,200	91%
ECON DEV Ontario Grant					
ECON DEV - Donations			8,629	1,000	
ECON DEVT - Operating Revenue	-	-	8,629	1,000	
Professional Costs	6,889	5,000	4,514	5,000	
General Administrative	-	2,000	2,254	2,000	
Contracted Services	-	5,000	2,251	3,000	
Planning - Admin Cost Trfr	15,650	16,000	16,000	16,300	
PLANNING - Operating Expense	22,539	28,000	25,020	26,300	94%
PLAN & DEV - TOURISM - Wages	10,973	10,000	7,564	10,000	
Wages-Winter Maint	668		615		
Benefits	2,247	2,150	1,675	2,150	
Benefits-Winter Maint.	155		153		
Materials/Supplies/Maint.	5,217	2,000	1,058	2,000	
Tourism - signs	1,233	1,200	1,410	1,200	
Hydro	1,463	1,500	1,202	1,500	
Grants/Donations/Bereavement	2,800	3,600	3,550	3,600	
Other-So. Br. Tourism Group	2,510	3,000	5,717	3,000	
Other-Tourism costs	709	1,500	-	500	
Contracted Services	168	1,100	-	1,100	
Interfunctional - Machine Charge	18,416	17,000	15,427	17,000	
Interfun. Machine Chgs-Winter Mai	911		1,270		
TOURISM - Operating Expense	47,469	43,050	39,642	42,050	98%
Econ Dev - Materials/Supplies/Main	-	500	8,629	500	
Econ Dev - Seminars/Training	81	500	-	500	
Econ Dev - Gen Administrative				500	
Econ Dev - Other				1,000	
ECONOMIC DEV - Operating Expens	81	1,000	8,629	2,500	250%
PLANNING Reserve Transfer	(4,000)	(7,000)	(4,506)	(5,000)	
TOURISM Reserve Transfer	2,000	2,000	2,000	2,000	
SB TOURISM Reserve Transfer	651				
PLANNING & DEV RESERVE TRFRS	(1,349)	(5,000)	(2,506)	(3,000)	
NET COST PLANNING & DEV	61,057	59,050	50,710	59,450	101%

Capital Summary:

SOUTH BRUCE CAPITAL BUDGET

EXPENSES		REVENUE SOURCES						
CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	NEW DEBT	TOTAL REVENUE
GENERAL GOVERNMENT	24,500	24,500	-	-	-	-	-	24,500
PROTECTION SERVICES	491,990	439,390	-	52,600	-	-	-	491,990
TRANSPORTATION	2,849,000	1,269,200	1,286,800	106,000	164,500	22,500	-	2,849,000
ENVIRONMENT	6,313,900	263,900	-	50,000	-	-	6,000,000	6,313,900
RECREATION	415,950	(66,707)	-	482,657	-	-	-	415,950
PLAN & DEVELOPMENT	80,000	3,500	-	-	-	76,500	-	80,000
TOTAL CAPITAL	10,175,340	1,933,783	1,286,800	691,257	164,500	99,000	6,000,000	10,175,340

Asset Management Plan:

The Asset Management Plan adopted by Council in 2016 provides an explanation of the challenge Council faces when determining where and how the limited available resources are spent. A copy of the updated plan can be found on the municipal website. Based on the Asset Management plan, as of December 31st, 2016, the Municipality would need to set aside almost \$7 million annually in order to fully fund the replacement of the municipality's existing assets. Currently, we are setting aside only 26% of the funds required to replace assets at the end of their estimated lives.

In the coming months, staff will be working on updating components and data in the Asset Management plan to meet legislative requirements, provide for more accurate data and to devise a strategy for financing our municipal assets and to determine desired and affordable levels of service. Data in the current Asset Management Plan is, for the most part, based on historical costs, estimated in-service dates and estimated life of assets. Updated and more accurate information is needed to provide for financing strategies and to help determine desired levels of service.

Reserves Summary: Annually the Municipality sets aside funds for Capital and major expenses. Currently the funding for capital is insufficient to fund the amortization or lifecycle costs of the municipality's existing assets causing a significant infrastructure deficit in South Bruce. The Projected Balance in Reserves at the end of the year is \$4,446,194 which is \$190,490 less than the projected 2018 beginning balance. 2017 Budget Surplus and Deficit Transfer are not finalized and will be applied to the appropriate Reserve according to Council direction when the 2017 Year End statements are completed.

RESERVES/RESERVE FUNDS	Projected Balance Dec 31/2017	YR 2017 SURPLUS (DEFICIT) TRANSFERS	YR 2018 OPERATING TRANSFERS	YR 2018 CAPITAL TRANSFERS	PROJECTED Balance Dec 31 2018
2018 BUDGET					
WORKING FUNDS	209,966		-		209,966
ELECTION	15,000		(15,000)		-
COUNCIL TRAINING/SWAG	6,543		-	(2,500)	4,043
GG SURPLUS RESERVE	45,271		-		45,271
OFFICE EQUIPMENT/ADMIN	70,094		20,000	(22,000)	68,094
T TOWN HALL	16,930		-	(2,950)	13,980
WSIB / INSUR DED	117,333		-		117,333
BRIDGES/CULVERTS	18,253		165,330	(60,000)	123,583
ROADS & EQUIPMENT	494,062		950,000	(1,084,200)	359,862
ROADS - DRAINAGE	92,937		70,110	(100,000)	63,047
STREETLIGHTS	(110,301)		36,500		(73,801)
ANIMAL CONTROL	6,000		(9,000)		(3,000)
SAN SEWERS - T/F prepd de	97,605		-		97,605
SAN SEWERS - MILD MAY	473,796		158,824	(49,500)	583,120
MILD MAY RURAL SEPTAGE	46,450		-		46,450
SAN SEWERS - T/F	(141,585)		44,342	(11,700)	(108,943)
MC BALL PARK	21,090		2,000		23,090
TC BALL PARK	16,906		700		17,606
MILD MAY TENNIS	2,048		-		2,048
WATER - MILD MAY	1,025,074		89,000	(202,000)	912,074
WATER - TEESWATER	27,360		21,116	(22,200)	26,276
WESTARIO - MILD MAY	443,939		-		443,939
WESTARIO - MCRC Lobby bo	(154,857)		-	154,857	-
WESTARIO - TEESWATER	163,534		-		163,534
LANDFILLS	75,257		5,545	(2,500)	78,302
SB FIRE	-		-		-
MCFD	352,321		51,800	(4,240)	399,881
TCFD	267,722		51,800	(436,150)	(116,628)
DOCTOR RECRUIT'T TC	32,871		-		32,871
DOCTOR RECRUIT'T BROCKT	30,750		-		30,750
HEALTH/CENOTAPH/CEM.	11,208		-		11,208
MEDICAL CLINIC	-		-		-
POLICING/PROTECTION	90,797		5,700		96,497
MC POOL	38,378		6,000	(2,800)	41,578
SWIM TEAM RESERVE	1,625		-		1,625
TC POOL	36,128		6,000	(9,500)	32,628
M LIBRARY	6,743		350	(2,500)	4,593
PLANNING & DEVELOPMENT	157,663		(5,000)	(3,500)	149,163
SB TOURISM COMM	8,380		-		8,380
TOURISM - Teeswater Fundr	7,433		-		7,433
TOURISM	5,000		-		5,000
M Rotary Sign Reserve	6,000		2,000		8,000
RECREATION PROGRAMS gy	7,290		-		7,290
PARKLAND LEVIES	6,200		5,000		11,200
T LIBRARY	75,863		7,576	(3,000)	80,439
MCRC	136,518		33,000	(13,100)	156,418
MCRC LOBBY RENOV PROJE	27,611		-		27,611
TCCC	55,689		33,000	(18,000)	70,689
F HALL	59,332		6,000	(10,800)	54,532
F RECREATION/BALL PK	13,111		500		13,611
OTHER REC FACILITIES /PAR	55,869		-	(25,500)	30,369
RECREATION PROGRAMS fit	850		-		850
MC HISTORY BOOK	6,913		100		7,013
ACCESSIBILITY RENOS	12,537		62		12,537
EMERGENCY MANAGEMENT	35,265		-		35,265
DRAINAGE	7,081		-		7,081
TREES	4,831		-		4,831
TOTAL RESERVES	4,636,684	-	1,743,293	(1,933,783)	4,446,194

2018 Budget Reconciliation for PSAB Adjustments

OREG 284/09: The Municipal Act, 2001 Regulation 284/09, section 1, allows a municipality to exclude all or a portion of the following expenses from the budget estimates:

- **Post-employment benefits expenses**
- **Amortization Expenses**
- **Solid waste landfill closure and post-closure expenses.**

Section 2 (1) goes on to require a municipality, before adopting a budget for the year that excludes any of the above items, to prepare a report about the excluded expenses and adopt the report by resolution.

Section 3 requires the report to include at least the following:

- **An estimate of the change in the accumulated surplus to the end of the year resulting from the exclusion of the above expenses, and**
- **An analysis of the estimated impact of the exclusions on the future tangible capital asset funding requirements of the municipality.**

The information presented in this section of the budget document fulfills the reporting requirements of OReg 284/09.

Budget Reconciliation: The Public Sector Accounting Board Handbook that budget numbers be included in the Statements using the same Basis of Accounting that is used for actual results. The issue facing municipalities is that municipal budgets are prepared on a cash basis with the main focus being the determination of the Tax Levy required by the municipality.

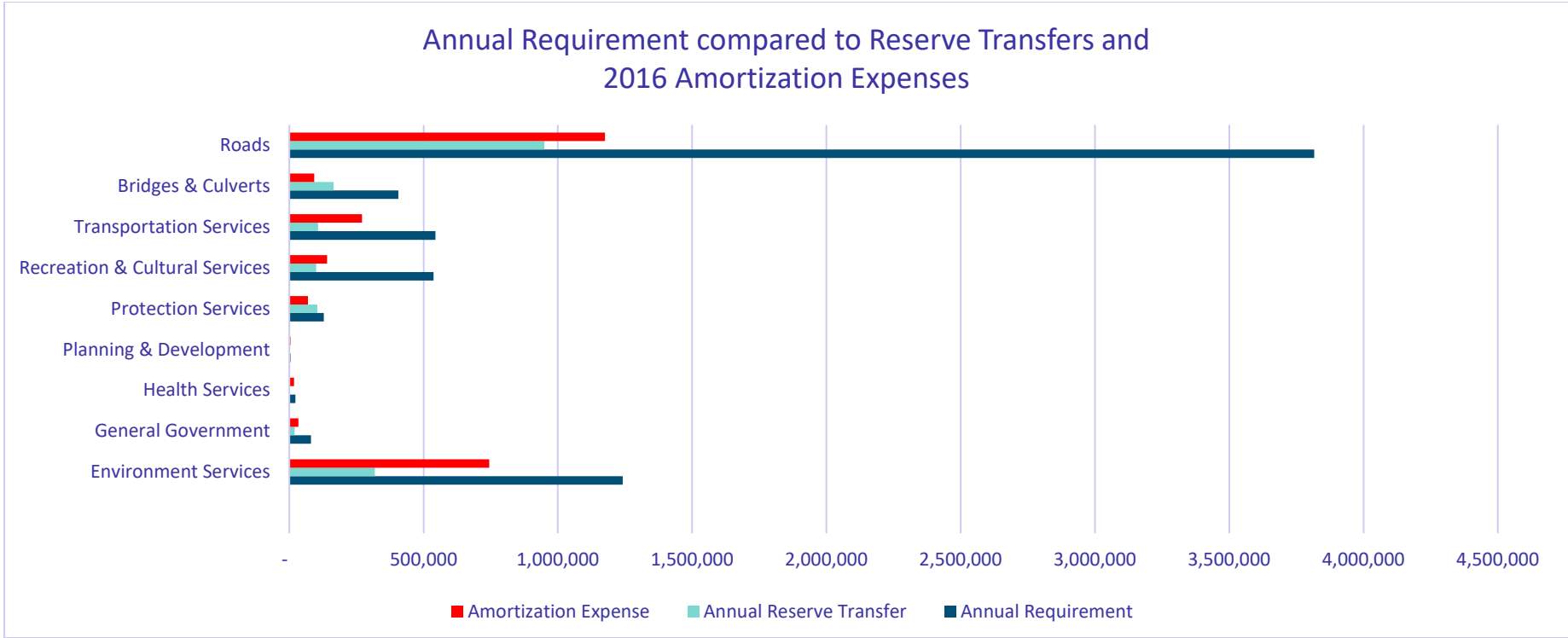
The requirements of O.Reg 284/09 force reconciliation between the typical cash budget and the Statements for those expenses noted above.

Post Employment Benefits Expense:

- Future benefit expense is generally related to the Municipality's sick leave benefit plan, and health and dental benefits for retire employees. There is no legislated authority requiring a municipality to fully fund these benefits. The Municipality of South Bruce funds current year sick leave payments from current year budget allocations. Sick leave benefits are not carried over from year to year.
- 50% of the Group benefit premiums are provided to retirees who are between the ages of 55 and 65 with at least 25 years of continuous service with South Bruce, or the pre-amalgamation municipalities, and/or meet the eligibility criteria of the OMERS Pension plan, are eligible for the following benefit coverage: Basic Life, Basic AD & D, Dependent Life, and Family Extended Health Care (Dental coverage excluded). Family Vision – the Municipality will purchase 1 pair of eye glasses for the retired employee and his/her spouse (2 sets of eyeglasses in total) upon presentation of the receipts. All benefits will be for a maximum of 5 years and/or will cease when the retired employee reaches age 65.
- The Estimated Impact of Future Benefit is immaterial in South Bruce and is not calculated for this reason.

Estimated Impact of Excluded Amortization on Future TCA Funding Requirements:

- Amortization Expense is an estimate of the consumption of future benefits from past investment in capital assets. It takes the asset's historical cost and spreads it evenly over the expected useful life of the asset. This amortization period can range from 3 years up to as many as 70 years depending on the nature of the asset. Amortization does not take into account inflation, service upgrades or increase in standards. Therefore, funding only for amortization will not provide sufficient funding for replacement in most cases.
- Amortization Expenses for 2018 are estimated to be \$2.7million



Solid waste landfill closure and post-closure expenses: Solid waste landfill closure costs deal with the ongoing costs of maintaining a landfill once it no longer accepts waste. There is no legislated authority requiring a Municipality to fully fund these costs. However, it is sound financial planning to do so. South Bruce contributes annually to post closure costs which are funded through annual Landfill surplus funds.

	Post Closure Liability Projection at Dec 31/18	Dec 31/17 Balances	2018 Budget
Teeswater	135,206.90	132,342	2,865
Mildmay	190,422.03	187,239	3,183
	325,628.93	319,581	6,048

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- **The result of the above inclusions in the budget will decrease the operating surplus as the transfers to reserve and capital will be greater than the current amortization and post employment benefit expense required under O. Reg 284/09.**