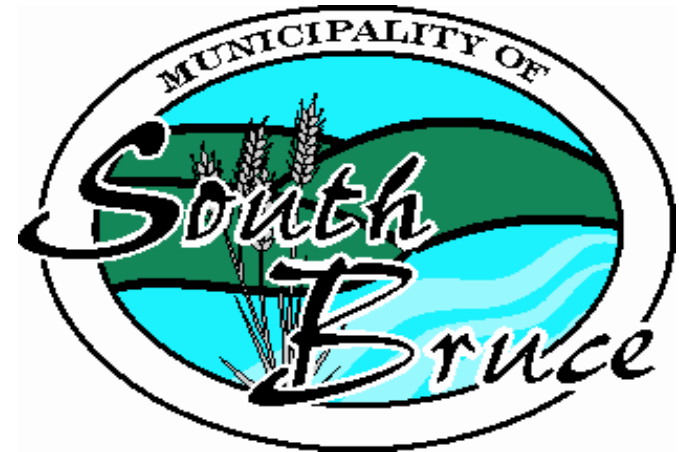

MUNICIPALITY OF
SOUTH BRUCE

2019 APPROVED BUDGET



MARCH 27, 2019

Submitted by Treasurer, Kendra Reinhart

Legislative Authority

In accordance with Council policy and decisions, and the provisions of The Municipal Act, the 2019 Budget for the Corporation of the Municipality of South Bruce, is submitted for consideration.

Budget Summary

The 2019 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 2019 Budget:

- **Maintains existing levels of service**
- **Recognizes assessment growth**
- **Includes inflationary allowances**
- **Reflects the Municipality's user fees and charges**
- **Addresses CPI wage adjustments for employees**
- **Increases Capital Reserve contributions to support efforts to increase long-term sustainability of infrastructure**

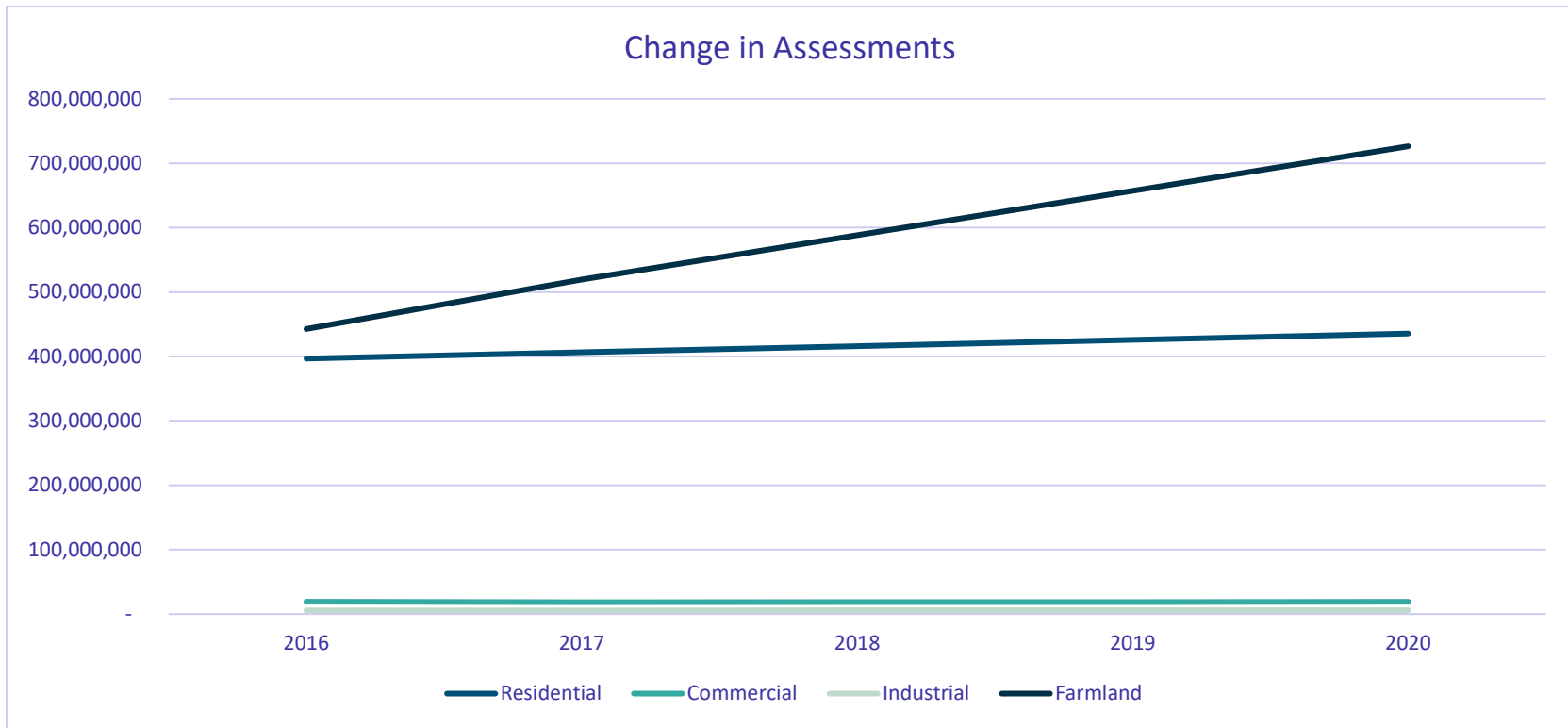
Expenses for the year total \$12,557,983 including Capital. Revenues not including taxes total \$7,080,031. \$642,575 will be transferred from Reserves to offset costs.

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 are set by the Ontario Government, and County tax rates are set by the County of Bruce, which are applied using the assessed value.

The total estimated assessment change for South Bruce in 2019 is 9.4%. Growth represents 1.2% of the change and reassessment represents 8.2% 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 2019, Farmland values have increased by 11.7% while residential properties only increased in value by 2.3%. In 2019, Farmland taxation for municipal purposes will increase 10.5% 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 2019 is \$4,835,376 which amounts to an additional \$242,029 over the 2018 budget. This is equivalent to a 5.3% increase on the South Bruce portion of taxes, which represents 58% of the total consolidated taxes to the ratepayers of South Bruce.

Tax Rate: The 2019 Class 1 Residential Tax Rate, for municipal purposes, is .00753767 which is 1.7% less than 2018.

Notional Rate: The 2019 increase to the overall Notional Tax Rate is 2.7%. The average residential increase will be 1.5% and farmland will increase 10.9%.

	2019		2019		2019		2018	Tax \$	
	Assessment		Tax Rate		Municipal Taxation		Municipal Taxation	Tax Shift Per Class	%
Residential	435,119,133	X	0.00753767	=	3,279,784	71%	3,145,869	\$ 133,915	4.3%
R1 Awaiting Develop	15,625	X	0.00565325	=	88	0%	387	\$ (299)	-77.2%
Multi-Residential	5,735,250	X	0.00753767	=	43,230	1%	43,218	\$ 13	0.0%
Commercial	16,453,220	X	0.00929470	=	152,928	3%	156,058	\$ (3,130)	-2.0%
Commercial Vacant Bldg	197,450	X	0.00650629	=	1,285	0%	1,265	\$ 20	1.6%
Commercial Excess Land	6,500	X	0.00650629	=	42	0%	43	\$ (1)	-1.6%
New Commercial	2,225,050		0.00929470	=	20,681	0%	17,405	\$ 3,277	18.8%
Industrial	5,305,115	X	0.01317358	=	69,887	2%	69,968	\$ (81)	-0.1%
Industrial Vacant	224,051	X	0.00856283	=	1,919	0%	0	\$ 1,919	
Industrial Excess	-	X	0.00856283	=	-	0%	0	\$ -	
New Industrial	493,500		0.01317358	=	6,501	0%	6,590	\$ (88)	-1.3%
Pipelines	3,064,367	X	0.00766129	=	23,477	1%	23,369	\$ 108	0.5%
Farmlands	654,604,405	X	0.00188442	=	1,233,548	27%	1,127,505	\$ 106,043	9.4%
Managed Forest	1,064,099	X	0.00188442	=	2,005	0%	1,670	\$ 335	20.1%
TOTAL	1,124,507,765				4,835,376		4,593,347	\$ 242,029	5.3%

Taxation: Due to growth and reassessment values, the average residential household increase will realize a 0.6% increase to the municipal portion of the taxes or \$9.53 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 1.5% or \$40.77 (based on 2018 Education Rates not yet announced for 2019).

Table 1.1 below compares a residential property with an assessment of \$200,000 in 2018 experiencing an average reassessment increase of 2.3%. That is, a 2018 assessed value of \$200,000 would be comparable to a 2019 assessed value of \$204,600. The overall tax impact is 1.5%.

Table 1.1	2019	2018	\$ Change	% Change
Municipal	\$1,542.21	\$1,532.68	9.53	0.6%
County	\$797.31	\$773.88	23.43	3.0%
Education	\$347.82	\$340.00	7.82	2.3%
Total	\$2,687.34	\$2646.56	\$40.77	1.5%

Table 1.2 compares \$200,000 in assessment for a farmland property experiencing an average phase-in reassessment of 11.7%. That is a 2018 assessed value of \$200,000 would be comparable to a 2019 assessed value of \$223,400. The overall tax impact is 10.9%.

Table 1.2	2019	2018	\$ Change	% Change
Municipal	\$420.98	\$383.17	\$37.81	9.9%
County	\$217.64	\$193.47	\$24.17	12.5%
Education	\$94.95	\$85.00	\$9.95	11.7%
Total	\$733.57	\$661.64	\$71.93	10.9%

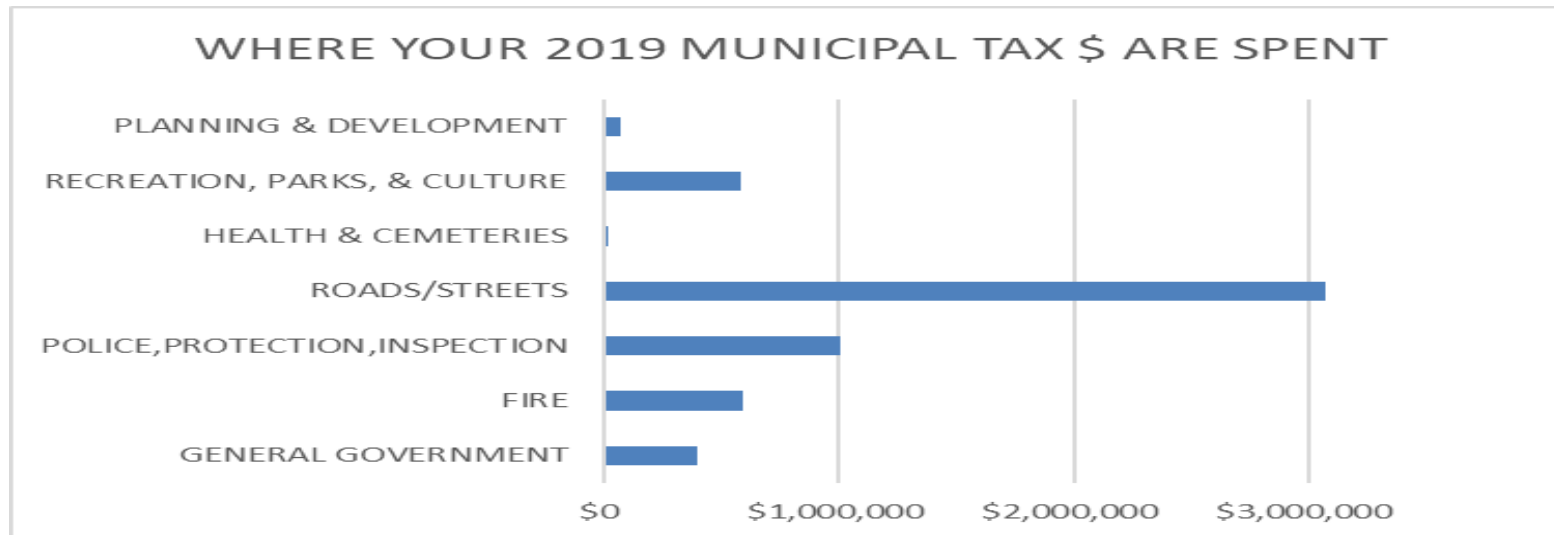
OPERATING BUDGET SUMMARY	2019			2019		2018			
	REVENUE	EXPENDITURES	RESERVE TRANSFERS	NET BUDGET		NET BUDGET	B-B \$ CHANGE	B-B % CHANGE	Tax Levy Impact
TAXATION	\$26,595			(\$26,595)	-1%	(26,595)	\$0	0%	0.0%
OMPF FUNDING	\$871,900			(\$871,900)	-18%	(920,600)	\$48,700	-5%	1.1%
COUNCIL		\$109,400		\$109,400	2%	106,000	\$3,400	3%	0.1%
GEN GOV'T & ADMIN	\$191,350	\$456,120	\$26,000	\$290,770	6%	306,570	(\$15,800)	-5%	-0.3%
NWMO RESOURCE PROGRAM	\$403,300	\$403,300		\$0	0%	-	\$0	0%	0.0%
FIRE	\$49,400	\$531,204	\$105,600	\$587,404	12%	575,656	\$11,748	2%	0.3%
EMERGENCY MANAGEMENT	\$0	\$14,240	\$0	\$14,240	0%	14,100	\$140	1%	0.0%
HEALTH/SAFETY		\$14,000		\$14,000	0%	13,850	\$150	1%	0.0%
OPP & BYLAW ENFORCEMENT	\$13,500	\$907,437	\$9,000	\$902,937	19%	881,300	\$21,637	2%	0.5%
CONSERVATION AUTHORITY		\$79,300		\$79,300	2%	77,350	\$1,950	3%	0.0%
BUILDING INSPECTION	\$150,000	\$148,355	\$1,645	(\$0)	0%	-	(\$0)	0%	0.0%
PROTECTIVE INSPECTION-Animal	\$26,000	\$18,500	\$4,000	(\$3,500)	0%	(2,900)	(\$600)	21%	0.0%
DRAINAGE	\$45,000	\$62,450	\$0	\$17,450	0%	19,050	(\$1,600)	-8%	0.0%
ROADS/STREETS	\$1,036,450	\$2,673,668	\$1,219,230	\$2,856,448	59%	2,736,557	\$119,891	4.4%	2.6%
TREES	\$500	\$5,450	\$0	\$4,950	0%	4,400	\$550	13%	0.0%
STREET LIGHTS	\$76,300	\$59,200	\$36,500	\$19,400	0%	24,400	(\$5,000)	-20.5%	-0.1%
SEWER/WATER	\$2,132,143	\$1,737,427	\$394,716	\$0	0%	-	\$0		0.0%
RECYCLING/LANDFILL	\$395,900	\$368,050	\$27,850	\$0	0%	-	\$0	0%	0.0%
STORMWATER MANAGEMENT		\$76,850	\$93,010	\$169,860	4%	146,860	\$23,000	16%	0.5%
MORTUARY/CENOTAPH	\$500	\$1,970	\$0	\$1,470	0%	1,470	\$0	0%	0.0%
PHYS RECRUITMENT/CLINIC	\$90,600	\$57,716	\$46,634	\$13,750	0%	13,750	\$0	0%	0.0%
CEMETERIES	\$27,650	\$27,650		\$0	0%	-	\$0	0%	0.0%
LIBRARIES	\$32,913	\$23,867	\$9,046	\$0	0%	-	\$0	0%	0.0%
RECREATION-PARKS	\$15,250	\$79,831	\$3,200	\$67,781	1%	68,306	(\$525)	-1%	0.0%
RECREATION ADMIN & PROGRAM	\$38,300	\$134,250	\$0	\$95,950	2%	94,750	\$1,200	1%	0.0%
RECREATION-POOL	\$73,450	\$156,567	\$14,000	\$97,117	2%	95,229	\$1,888	2%	0.0%
RECREATION - FACILITIES	\$292,650	\$535,150	\$72,000	\$314,500	7%	299,113	\$15,387	5%	0.3%
TOWN HALL	\$7,500	\$16,295		\$8,795	0%	5,280	\$3,515	67%	0.1%
PLANNING & DEVELOPMENT	\$1,200	\$21,600	\$0	\$20,400	0%	20,100	\$300	1%	0.0%
TOURISM	\$6,700	\$54,650	\$2,000	\$49,950	1%	37,850	\$12,100	32%	0.3%
ECONOMIC DEVELOPMENT	\$14,000	\$15,500		\$1,500	0%	1,500	\$0	0%	0.0%
Operating Fund	\$6,019,051	\$8,789,996	\$2,064,432	\$4,835,376		4,593,346	\$242,030	5.27%	5.27%
Capital Fund	\$1,060,980	\$3,767,987	(\$2,707,007)	\$0		-			
Total	\$7,080,031	\$12,557,983	(\$642,575)	\$4,835,376		4,593,346	242,030	5.27%	5.27%

The major impacts resulting in the increase of \$242,029 in the 2019 Municipal Tax Levy are:

- \$48,700 (1.1%) to provide for the reduced funding from the Province through the OMPF unconditional grant program.
- An additional \$21,637 (0.5%) for OPP policing services
- An additional \$130,800 (2.8%) in additional reserve contributions for capital purposes to increase long-term sustainability of infrastructure.
- An additional \$40,892 (0.9%) for other CPI and Operating Budget changes.

Department Operating Budgets

The Municipal Tax \$ that are collected in 2019 will be used for the various services provided for the ratepayers and residents of South Bruce. The Chart below demonstrates how the 2019 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 receive 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 \$48,700 is the major impact to this budget and continues to be an ongoing challenge.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change
OPERATING REVENUE						
Vacancy - Comm & Ind - Municipal	(1,020)	(604)		(95)		
Sup - Res & Farm - Municipal	24,967	41,622	35,000	59,864	35,250	101%
Sup - Comm & Ind - Municipal	2,018	5,072		3,675		
Writeoffs - Res & Farm - Municip	(41,139)	(33,988)	(35,000)	(38,378)	(35,000)	100%
Writeoffs - Comm & Ind - Municip	(3,779)	(2,677)		(878)		
Uncollectible Taxes	(6,764)					
ARB Decision- Res & Farm - Munic						
ARB Decisions - Comm & Ind - Mun						
Mun & Canada Post PILs - Mun Share	2,802	2,377	2,800	2,320	2,350	84%
MTO PIL - Mun/School Bd	73	119	100	162	150	150%
Ontario Hydro PIL - Mun Share	21,545	21,545	21,545	21,545	21,545	100%
County of Bruce Forests - Mun Share	1,465	1,648	1,650	1,799	1,800	109%
Net School Board Taxation	572	521	500	501	500	100%
Other Municipal Taxation Revenue	742	35,635	26,595	50,517	26,595	100%
GG - CRF/OMPF Uncond Funding	1,186,300	1,022,600	920,600	920,600	871,900	95%
NET COST/(REVENUE) TAXATION & OMPF	(1,187,042)	(1,058,235)	(947,195)	(971,117)	(898,495)	95%

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.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change	Explanation
COUNCIL EXPENSES							
GG- Council Remun /Per Diem	81,440	81,593	86,000	80,628	88,000	102%	new Councillor training + 1/3 exemp
Deductions/Benefits	2,252	2,251	2,400	2,182	2,400	100%	3% of wages
Materials/Supplies/Maint.	689	13	200	180	200	100%	per prior year
Seminars & Training & Conferences	2,457	3,390	6,000	1,176	6,000	100%	Council training/conferences
General Administrative	177	476	500	914	1,000	200%	municipal world+volunteer night
Insurance	4,249	3,663	4,400	3,722	3,800	86%	Add 2% to 2018
Mileage	3,062	2,984	4,000	1,996	4,000	100%	Council training/conferences
Other	1,771	1,580	2,500	1,942	2,500	100%	employee xmas
Contracted Services					1,500		integrity commissioner
Council Expenses	96,096	95,949	106,000	92,740	109,400	103%	

The 2019 Budget for Council expenses includes additional costs for obtaining advice from the Integrity Commissioner, adjustments for the removal of the 1/3 Councillor expense exemption imposed on January 1st, 2019, and new Councillor training.

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

The Administration Revenue budget is expected to increase by 3% or \$5,600. Interest earned is expected to increase by \$15,000 and represents the major impact to the Administration revenue budget.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change	Explanation
GEN GOVT/ADMIN REVENUE							
GG - Fees & Service Chgs - Tax Certs	5,820	5,060	5,000	6,115	6,000	120%	per prior yr est
GG - Zoning/Compliance Certs.	4,470	4,125	4,000	3,615	4,000	100%	per prior yr est
GG - Fees & Serv Chgs Other	15,804	12,282	9,000	16,101	10,500	117%	
GG - Licences & Permits	12,089	10,989	11,000	9,911	10,000	91%	
GG - Rentals	3,900	4,200	3,000	3,100	2,500	83%	NWMO rental fees/office
GG - Penalties & Interest	628	886	1,000	965	600	60%	a/r interest chgs
GG - Current Tax Penalty	33,613	33,459	34,000	33,542	34,000	100%	per prior yr est
GG - Tax Arrears Interest	53,993	67,803	60,000	49,307	50,000	83%	per prior yr est
GG - Investment Income - Bank	10,278	17,688.04	20,000	34,318.21	35,000	175%	per prior yr est
GG-Investment Income-LAS and Other	15,614	16,183	15,000	21,647	20,000	133%	LAS/Westario\
GG-Investment Income - Dividends	29,344	22,008	22,000	16,506	17,000	77%	Westario dividends
GG - Sale of Goods/Supplies	134	225	250	142	250	100%	maps,copies,history books
GG - WSIB Trfrs	(4,677)	2,503		(7,411)			reconciliation
GG - Transfers	900	1,500	1,500	1,500	1,500	100%	Cemetery admin/audit fees
General Gov/Admin Revenue	224,199	368,245	185,750	189,360	191,350	103%	

The Administration Expense Budget has been reduced to reflect the removal of Election Expenses in 2018, as well as hydro and maintenance/material savings realized in 2018.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change	Explanation
GG - ADMIN Wages/Salaries	360,195	358,926	390,000	364,774	390,000	100%	incl \$.47 increase + grid movements,
Wages-Winter Maint.	278	144	250	198	250	100%	est per prior yr
Benefits	102,969	100,371	109,200	99,937	109,200	100%	28% of wages
Benefits - winter maintenance	64	33	70	59	70	100%	28% of wages
Materials/Supplies/Maint.	19,133	12,743	18,500	13,673	16,550	89%	Office Supplies/Coffee/maintenanc
Seminars & Training	4,831	5,544	12,000	1,258	10,000	83%	(includes registration, rooms, meals
Professional Costs	24,676	20,130	25,350	22,132	25,350	100%	audit,legal,survey,file, consultants
General Administrative	22,138	16,377	20,200	22,614	23,650	117%	advertise,memberships,postage,etc
Hydro	6,787	5,894	7,200	4,266	5,000	69%	
Heat	1,606	1,437	2,500	2,520	2,600	104%	est per prior yr
Telephone	6,483	6,674	7,000	6,680	7,000	100%	Wightman/Bell Mobility
Mun Office - water/sewer/garb/stlites	957	982	1,150	1,005	1,050	91%	per fee bylaw
Election Expenses	-	-	25,000	18,534	-	0%	Based on 2014 election costs +%
Insurance	23,559	20,304	21,000	20,289	21,000	100%	room for 3% increase
Grants/Donations/Bereavement	2,770	2,730	2,800	2,848	3,000	107%	see breakdown
Mileage	1,886	2,797	3,000	2,076	3,000	100%	6500 km x .54
Other	325	375	400	375	400	100%	Employee Bonus xmas
GG - other - nwmo committee exp	3,009	-					office rent exp
GG Major Repairs/Expenses							from capital at yr end
Rents & Financial Services	1,700	2,089	2,600	1,592	2,000	77%	see breakdown
Bank Services Charges	451	426	500	861	500	100%	Payroll Chgs
Contracted Services	30,035	29,610	34,050	28,403	34,000	100%	see breakdown
Interfunctional - Machine Charge	151	160	200	190	200	100%	parking lots
Machine Charges - Winter Maintenance	273	259	500	224	500	100%	
Interfunctional Trf SWB	(190,088)	(194,000)	(196,250)	(196,250)	(199,200)	102%	reflects amounts expensed out
Tax Adjustments	35	-		-			
Administration & GG Expenses	424,222	394,005	487,220	418,256	456,120	94%	

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 which is 100% funded by NWMO. The 2019 budget includes costs to involve community members in learning, further build and strengthen relationships with First Nation & Metis communities, and begin engagement activities with neighbours to explore how the project might best fit in the area.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change	Explanation
NWMO - Donations	42,289	169,333	245,000	151,215	403,300	165%	NWMO costs recoverable
NWMO - General wages	20,204	32,455	68,000	37,619	59,370	87%	
NWMO - Community Learning 1a wages			2,500	-	-	0%	
NWMO - Future Skills 9 - wages		25,489	25,500	33,659	25,500	100%	
NWMO - Other wages		643	-				
NWMO - Wages - Comm Strat Planning					9,500		
NWMO - General benefits	3,505	5,901	19,000	12,360	19,049	100%	
NWMO - Community Learning 1a benefits			700			0%	
NWMO - Future Skills 9 - benefits		6,256	7,100	8,195	7,140	101%	
NWMO - Other benefits		251		184			
NWMO - Benefits - Comm Strat Planning					1,065		
NWMO - General - materials/supplies	15,571	61,818	31,500	37,688	32,976	105%	
NWMO - Materials - Other Community					10,000		
NWMO - Youth			8,600	1,330	27,800	323%	
NWMO - Future Skills 9 - mat/supplies		6,975		828	50,000		
NWMO - Other - mat/supplies		15,000	55,350	3,806	7,500	14%	
NWMO - Build Community Understanding					16,350		
NWMO - General - Training		1,005	1,650	3,121	5,750	348%	
NWMO - Community Support - Training		1,560	7,500	312		0%	
NWMO - Future Skills 9 - Training		6,182	16,100	6,217	128,800	800%	
NWMO - Other - Training				4,571			
NWMO - Early Investment Program		4,726		(380)			
NWMO - General - Mileage		16	500	1,338	1,500	300%	
NWMO - Community Learning - Mileage							
NWMO - Future Skills - Mileage		1,057	1,000	369	1,000	100%	
NWMO Expenses	39,280	169,333	245,000	151,215	403,300	165%	

RESERVE TRANSFERS: The 2019 Budget continues to transfer \$20,000 to set aside funds for the purchase and replacement of Office Equipment, Computers and Software needs.

GENERAL GOVT/ADMINISTRATION	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18	2019 Budget	B-B % Change	Explanation
Reserve Transfer							Gen Gov't
Reserve Transfer - Council Training/Swag	6,543	2,610		4,824			
Reserve Transfers Office Equipment	20,000	20,000	20,000	20,000	20,000		Office Equipment
Reserve Transfer Admin	200	75	100	-	-		History Book - M
Reserve Transfers Admin	5,000	5,000	(15,000)	(15,000)	6,000		Election
Operating Reserve Transfers	31,743	27,685	5,100	9,824	26,000		

CAPITAL: 2019 Capital plans for the General Government and Administration department includes the repair of brickwork in the front flower bed at the office, replacement of 4 computer workstations, and replacement of the outdated phone system. Funding for these projects will come from municipal reserves.

GENERAL GOVERNMENT & ADMINISTRATION								
CAPITAL EXPENSES		REVENUE SOURCES						
PARTICULARS	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Mun Office - repair brick on flower bed	2,500	2,500	GG Surplus					
Mun Office - replace 4 computer workstations	8,000	8,000	Office Equip Reserve					
Replace Phone System	11,500	11,500	Office Equip Reserve					
Swag								
	22,000	22,000		-	-	-	-	-
	22,000	22,000	-	-	-	-	-	22,000

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 2019 Fire Operating Budget has a net cost of \$587,404 which is up 2% from 2018 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.

RESERVE TRANSFERS: The annual transfer to Reserves for future capital needs for the Fire Department has increased by \$2,000 to \$105,600.

FIRE DEPARTMENT	2016 Year End Actuals	2017 Year End Actuals	2018		2019 Budget	B-B %	Explanation
			Budget Amended	Actual to Dec31/18NF			
SB Fire Reserve Trfrs	(4,076)						From Protection Reserve BL benefits
MC FIRE Reserve trfrs	45,800	51,800	51,800	51,800	52,800		
TC FIRE Reserve trfrs	42,500	48,500	51,800	51,800	52,800		
Operating Reserve Transfers - Fire	84,224	100,300	103,600	103,600	105,600	102%	

FIRE DEPARTMENT	2018						Explanation
	2016 Year End Actuals	2017 Year End Actuals	Budget Amended	Actual to Dec31/18NF	2019 Budget	B-B %	
FIRE REVENUE							
FIRE - Other Municipalities Rev	10,000	10,000	10,000	10,000	10,000		County of Bruce contribution
FIRE - Fees & Service Charges	5,305	5,813	5,000	4,804	5,000		non-resident calls, insp fees, etc.
FIRE - MTO Fire Calls		11,313	3,000	10,472	5,000		MTO accident fees
FIRE - Mun Fire Calls/Burn Permits	21,710	24,495	15,000	17,381	15,000	100%	burn permits, fire marquee, etc.
FIRE - Rental Income	2,400	2,400	2,400	2,400	2,400	100%	tower lease
FIRE - Sale of Hydro	12,342	10,910	12,000	11,365	12,000	100%	solar panel income
FIRE - MCFD Donations	240	4,584		5,600			Association Collections + Donations
FIRE - TCFD Donations	1,706	5,825		4,549			Assoc Collections & Donations
SB Fire - Operating Revenue	53,703	75,340	47,400	66,570	49,400	104%	
FIRE EXPENSES							
Fire - Chief Wages	64,616	65,213	63,600	62,638	64,834	101.9%	
Fire - Volunteer FF wages	248,808	201,385	251,656	249,717	256,200	102%	
Fire - Chief Benefits	14,834	7,300	7,120	6,263	7,552	106%	
Fire - Volunteer FF Ded & Benefits	18,606	17,126	20,500	20,720	21,788	106%	
Fire - Materials/Supplies/Maint.	40,227	27,723	30,000	32,477	30,000	100%	
Fire - Truck Fuel	8,230	4,939	8,500	6,927	8,500	100%	
Fire - Truck Maint	21,883	13,910	11,000	16,008	14,000	127%	
Fire - Training & Seminars	26,340	10,955	28,600	23,358	26,600	93%	
Fire - Clothing	2,292	381	1,000	716	1,000	100%	
Fire - Professional Costs	146						
Fire - Admin & Office Supplies	9,875	3,960	10,000	11,269	7,000	70%	
Fire - Prevention supplies					3,000		
Fire - Hydro	5,948	4,950	4,900	4,322	4,900	100%	
Fire - Heat	2,090	2,835	3,300	3,102	3,300	100%	
Fire - Telephone/Radio	4,927	4,785	5,000	4,960	6,000	120%	
Fire - Water/Sewer/Bag Tags/Garb/Stl	2,124	2,180	2,500	2,229	2,500	100%	
Fire - Insurance	24,324	26,602	27,000	26,823	28,700	106%	
Fire - Donations/Bereavements/Recog	752	434	500	25	500	100%	
Fire - Mileage	2,924	2,539	2,500	2,521	2,500	100%	
Fire - Other	1,456	692	1,500	50	1,500	100%	
Fire - Defibrillator	3,012	5,046	4,200	4,720	4,200	100%	
Fire - Rents & Financial Services	880	880	880	880	880	100%	Tower Rent & Hydro
Fire - Contracted Services	19,089	19,550	20,000	20,067	20,400	102%	Dispatch,E Dispatch,Fire Pro Upgrades
PW Snow, Mowing, Hydrant, etc	6,448	7,000	7,000	7,661	7,000	100%	
Fire - Admin Cost Trfr	7,800	8,000	8,200	8,200	8,350	102%	
Fire - MCFFA	3,708	4,584	15	5,600			Association Purchases/Donation
Fire - TCFFA		5,825		4,549			Association Purchases/Donation
SB FIRE Operating Expenses	541,341	448,793	519,456	525,802	531,204	102%	

Fire Department Capital Purchases in 2019 total \$39,187 and include new gear and personal protective equipment for firefighters, replacement of 13 SCBA cylinders, new radios, fire hose, and a water supply line holder. These purchases will be funded from Fire reserves and a donation of \$1,280 from the Teeswater Fire Fighters association.

FIRE & PROTECTION CAPITAL BUDGET - 2019									
CAPITAL BUDGET			REVENUE SOURCES - AMENDED BUDGET						
FIRE	PARTICULARS	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
MC Fire Equipment	replace 16 Helmets	8,160	8,160	M Fire Reserve					
MC Fire Equipment	13 SCBA Cylinders	18,122	18,122	M Fire Reserve					
MC Fire Equipment	Water supply line holder	575	575	M Fire Reserve					
MC Fire Equipment	repl 5 radios	2,800	2,800	M Fire Reserve					
ST MCFD		29,657	29,657	-	-	-	-	-	-
TC Fire Equipment	5 radios + 3 pagers	4,495	4,495	T Fire Reserve					
TC Fire Equipment	8 sets coveralls	2,560	1,280	T Fire Res/TFFA		1,280			
TC Fire Equipment	TFT Nozzle Mid Matic	1,100	1,100	T Fire Reserve					
TC Fire Equipment	4-50 ft fire hose 13/4	800	800	T Fire Reserve					
TC Fire Equipment	Water supply line holder	575	575	T Fire Reserve					
ST TCFD		9,530	8,250	-	-	1,280	-	-	-
	FIRE CAPITAL	39,187	37,907	-	-	1,280	-	-	39,187

8300 Emergency Management

In 2019, 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 2019 is projected to be \$14,240 and represents 1% increase from 2018.

EMERGENCY MGMT	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	B-B % Change
EM MGMT Rev - Ontario Grants							
EM MGMT - Federal Grants							
EM MGMT Transfer From Reserves							
Emergency Management - Operating Revenue		-	-	-	-		
PLAN & DEV - EMERGENCY - Wages	3,492	2,642	500	588	-		Move monies to Training
Emergency - Benefits	191	257	50	71	-		Move monies to Training
Materials/Supplies/Maint.	-	-	200	23	200		Brochures, etc
Emergency - Seminars & Training	125	81	500	-	1,050		SB staff training
General Administrative	-	-	-		1,000	NEW	Em Preparedness Campaign
Contracted Services			7,000	7,000	7,140		Add 2% per agreement
Em Mgmt - Admin Cost Trfr	5,640	5,750	5,850	5,850	4,850		
Emergency Management - Operati	9,448	8,730	14,100	13,532	14,240	101%	
Operating Reserve Transfers- EM							
NET COST - EMERGENCY MANAGEN	9,448	8,730	14,100	13,532	14,240	101%	

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 2019 Budget for the Health & Safety is \$14,000 with the majority of costs planned to train and certify an employee representative for the South Bruce Health and Safety Committee.

	2016 Year	2017 Year	2018	Actual to	2019		Explanation
	End Actuals	End Actuals	Budget Amended	Dec31/18NF	Budget	B-B %	
HEALTH & SAFETY							
PH - HEALTH & SAFETY - Wages	2,133	-	2,200	806	2,200		green books
Benefits	402	-	400	97	400		
Materials/Supplies/Maint.	114	522	400	364	400		
Seminars & Training	1,654	-	1,500	916	1,500		
Mileage	409	-	400	-	400		
H&S Program Cost Transfer	8,650	8,800	8,950	8,950	9,100		
NET COST - HEALTH & SAFETY	13,362	9,322	13,850	11,134	14,000	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. The operating budget for by-law enforcement and policing net of revenue is \$902,937 which represents a 2% increase or \$21,637 increase over 2018. The Cannabis Enforcement Funding has been recognized with the majority to be placed in reserve to help fund future costs associated with enforcement.

PROTECTION & INSPECTION SERVICES	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
By-law - Fines	1,228	1,937	1,000	2,191	1,500	150%	parking fines
Provincial Funding - Cannabis Enforcement					10,000		
By-law - Recoverable Fees	-	6,259	2,000	-	2,000	100%	property standards enf. Revenue
Policing & Bylaw Enforcemen't Revenue	1,228	8,195	3,000	2,191	13,500	450%	
PPP BY LAW/OPP Wages	4,336	5,936	9,000	5,069	9,000	100%	5 hrs/week BB +1.5%CBO
Benefits	513	779	1,200	682	1,200	100%	% of wage
Materials/Supplies/Maint.	-		200	-	1,000	500%	Cannabis enforcement
Professional Costs	1,907	361	2,200	2,454	2,200	100%	Legal
Telephone	1,001	1,001	1,100	1,021	1,100	100%	OPP internet
Bylaw - Mileage	277	609	600	289	600	100%	Bylaw Officer mileage
Contracted Services	799,952	829,956	869,150	869,148	886,287	102%	per OPP Budget
Bylaw Contracted Services	-	5,989	2,000	-	2,000	100%	recoverable- property standard:
Police - Reconciliation Adjustment	-	(9,826)	(10,000)	(9,724)	(5,000)	50%	
BylawEnf - Program Cost Transfer	8,500	8,700	8,850	8,850	9,050	102%	
Policing & Bylaw Enforcement Expenses	816,487	843,505	884,300	877,788	907,437	103%	
Reserve Transfer - bylaw training							
Reserve Transfer - Cannabis Funding					9,000.00		Reserve for Cannabis enforce't
Protection Reserve Transfer	(57,000.00)	(35,000.00)					
NET COST - POLICING & BY-LAW	758,259	800,310	881,300	875,598	902,937	102%	

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 realized higher than normal activity in 2018. Building Permit revenue and fees are expected to cover the costs allocated to this service area.

PROTECTION & INSPECTION SERVICES	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
Building Permits & Septic Permit	150,476	174,953	150,000	180,494	150,000	100%	
Building Administration Fees		600					
Decommissioning Permits	1,300	250					
Building & Septic Inspection Revenue	151,776	175,803	150,000	180,494	150,000	100%	
PPP - BUILDING - Wages	84,722	85,945	93,800	92,519	95,600	102%	CBO & AA 30 % wages
Benefits	25,223	25,221	27,600	26,782	28,055	102%	CBO & AA 30 % wages
Materials/Supplies/Maint.	281	1,021	4,500	2,990	2,500	56%	desk purchased 2018
Seminars & Training	546	3,576	6,100	2,198	6,100	100%	training expenses
Professional Costs	4,743	5,376	9,000	1,313	7,500	83%	legal & consultants
General Administrative	2,256	450	1,000	651	1,000	100%	memberships
Telephone	949	515	1,000	341	600	60%	phone
Mileage	5,871	5,539	6,500	4,572	6,500	100%	CBO mileage
Other	213	213	500	213	500	100%	
Contracted Services	84	87					
Building & Septic Inspection Expenses	124,888	127,941	150,000	131,580	148,355	99%	
Protection/Insp Reserve Transfer	-	-			1,645		
Building Stabilization Reserve Transfer							to be determined
NET COST - BUILDING & SEPTIC INSP	(26,888)	(47,861)	-	(48,914)	(0)		

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. This activity was completed in 2018. \$4000 will be transferred to the Dog Control Reserve to help offset the cost of hiring dog counters in 2021.

PROTECTION & INSPECTION SERVICES	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
Ontario Grant-Livestock Damage	237		1,000	-	1,000	100%	
Dogs - Licences & Permits	23,910	22,707	25,000	26,075	25,000	100%	Hiring of Dog Counter
Other Protection - Revenue	24,147	22,707	26,000	26,075	26,000	100%	
Conservation Authorities	74,616	75,537	77,350	78,360	79,300	102.5%	per CA budget
PPP - DOG -Wages	-		12,500	11,413			Dog Counter Wages
Benefits	-		1,500	1,331			Dog Counter Benefits
Materials/Supplies/Maint.	-	606	500	74	500	100%	
General Administrative	-		150	78	150	100%	
Mileage	60	205	150	249	150	100%	
Other-Beaver/Livestock	450	240	500	670	650	130%	Tails/Livestock claim
Other-Livestock/Bounty Claims	291		1,000	60	1,000	100%	
Contracted Services	279	1,219	3,000	324	3,000	100%	Kennel Services/dog catcher
Dogs - Program Cost Transfer	12,350	12,600	12,800	12,800	13,050	102%	
Other Protection - Expenses	88,046	90,406	109,450	105,358	97,800	89%	
Dog Control - Transfer to Reserve	3,000	3,000	(9,000)	(9,000)	4,000	-44%	
NET COST -OTHER PROTECTION	66,899	70,700	74,450	70,283	75,800	101.8%	

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 \$2,856,448 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, bridges and culverts, and trees.

The 2019 Operating Budget for Roads and Bridges has increased by 4.4% or \$119,891. \$103,900 can be attributed to an increase in the annual transfer to reserves for Roads and Bridge and Culvert Capital needs.

TREES: The Municipality of South Bruce recognizes the importance that trees hold in the Community and has appointed a “Tree Committee” to oversee and maintain a healthy tree population in urban and rural areas of the Municipality. In addition to the positive natural benefits provided by trees, one of the outcomes would be improving the visual appearance of our local parks, cemeteries, road sides and boulevards for the enjoyment of existing and future generations.

STREETLIGHTS: Streetlight maintenance and hydro costs are partially funded by a local improvement charge to properties in Mildmay, Teeswater, Formosa, Belmore and Carlsruhe and partially through the tax levy. There is no change to the Urban Streetlight rate in 2019.

CAPITAL ROADS & BRIDGES: Transportation Capital Expenses total \$2,328,000 and will be funded as follows: \$283,500 from Rural Infrastructure Initiative Funding, OCIF Formula Funding \$300,000, \$70,000 from Township of Howick, \$50,000 from equipment sales, and \$1,624,500 from Reserves.

ROADS/BRIDGES/TREES	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
TR - Ontario Grants	26,790	19,785	25,000	29,301	29,000	116%	Aggregates Grant
TR - Federal Grants	1,577	-	1,600	1,680	1,600	100%	Student
TR - Other Municipal Grants	16,315	12,162	10,000	20,825	13,000	130%	revenue for maint work
TR - Fees & Service Charges	14,844	15,010	12,000	11,556	12,000	100%	work done for others
TR - Machine Chgs (Interfunction	827,907	942,250	800,000	977,041	950,000	119%	machine charges increased
TR - Licences & Permits (drivewa	1,275	1,575	1,200	600	900	75%	
TR - Rentals	6,360	7,281	5,250	7,507	5,250	100%	machine charge for others
TR - Sale of Goods & Supplies	6,835	7,798	5,000	5,091	5,000	100%	salt/sand, pipes
TR Sale of Hydro	12,326	9,214	11,000	7,628	9,000	82%	solar panel hydro revenue
GRAVEL PIT - McKague - Rent	3,186	3,186	3,200	3,186	3,200	100%	land rent
GRAVEL SB McKague Pit - Sales	2,523	396	2,500	17,993	7,500	300%	
ROADS- Operating Revenue	919,937	1,018,655	876,750	1,082,408	1,036,450	118%	
ROADS - Loan Repayment	173,379	173,379	173,379	173,379	173,378	100%	
ROADSIDES Expenses	271,558	279,633	267,882	240,888	273,600	102%	
ROADS HARDTOP Expenses	156,744	163,985	161,107	131,107	164,100	102%	
ROADS LOOSETOP Expenses	366,648	466,666	443,500	444,352	474,800	107%	
ROADS - WINTER CONTROL Expense	611,106	732,362	595,264	828,005	733,000	123%	
ROADS - SAFETY DEVICES Expense	56,383	62,575	57,977	46,940	58,250	100%	
ROADS - OVERHEAD Expenses	282,064	255,030	252,877	224,809	248,720	98%	
ROADS - BUILDINGS/EQUIP Expenses	236,598	254,205	257,907	266,979	265,600	103%	
ROADS - BRIDGES & CULVERTS Exp	43,343	10,641	61,527	40,016	43,000	70%	
ROADS - GRAVEL PIT Expense	6,299	11,206	11,938	12,502	14,900	125%	
ROADS - RECOVERABLE Expense	33,727	23,683	26,271	28,976	27,800	106%	
ROADS - MACHINERY Op Expenses	238,354	200,122	188,350	185,440	196,520	104%	
Roads/Equipment Capital Transfer	950,000	950,000	950,000	950,000	985,000		
Roads Operating Reserve Transfer							
Bridges/Culverts Reserve Transfer	55,110	115,500	165,330	165,330	234,230		per motion M16-157
Operating Reserve Transfers - ROADS	1,005,110	1,065,500	1,115,330	1,115,330	1,219,230	109%	
NET COST - ROADS/BRIDGES	2,561,375	2,680,331	2,736,557	2,656,311	2,856,448	104.4%	

ROADS/BRIDGES/TREES	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	2018 Year End Actuals	2019 Budget	B-B %	Explanation
TREES-Ont Grants							
TREES - Sales	27						
TREES-Donations	4,935	600	500	437	500	100%	
TREES- Operating Revenue	4,962	600	500	437	500	100%	
SB PARKS/TREES - Wages	178	26	200	204	200	100%	
SB PARKS/TREES - Benefits	33	11	50	57	50	100%	
SB PARKS/Trees - Maint & Supplies	2,724	3,126	2,500	2,996	3,000	120%	
SB PARKS/TREES - Gen Admin	76			142			
Parks/Trees - Contracted Services	1,221						
SB PARKS/TREES-Prog Cost Trfr	2,100	2,100	2,150	2,150	2,200	102%	
TREES- Operating Expense	6,331	5,262	4,900	5,548	5,450	111%	
Tree Reserve Transfer	350	350		(400)			
NET COST - TREES	1,719	5,012	4,400	4,711	4,950	112.5%	

STREET LIGHTING	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	2018 Year End Actuals	2019 Budget	B-B %	Explanation
USER FEES Streetlights	75,800	76,497	76,350	76,600	76,600		no change to street light rate
Streetlight - Interest Incom	(820)	(911)	(300)	(1,225)	(300)		
STREET LIGHTING- Op Rev	74,980	75,586	76,050	75,375	76,300	100%	
TR - STREETLIGHTS - Wages	517	939	1,000	949	1,100		
Benefits	159	266	300	236	300		
Materials/Supplies/Maint.	2,462		1,000	525	1,000		
Hydro	67,797	52,468	55,000	45,935	50,000		
Other							
ST LITES Major Repair/Exp							
Rents & Financial Services							
Contracted Services	8,305	3,808	6,000	5,878	6,000		
Interfunctional - Machine Charge	511	781	650	817	800		
STREET LIGHTING- OpExp	79,750	58,261	63,950	54,341	59,200	93%	
STREET LIGHTING Reserves Trfrs	18,541	38,000	36,500	36,500	36,500	100%	
NET COST -STREET LIGHTING	23,311	20,676	24,400	15,466	19,400	79.5%	

TRANSPORTATION

CAPITAL EXPENSES		REVENUE SOURCES						
CAPITAL BUDGET - TRANSPORTATION	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Riding Lawn Mower	6,000	5,000	Rds/Equip Res				1,000	
Loader Tractor	120,000	105,000	Rds/Equip Res				15,000	
Backhoe	135,000	123,000	Rds/Equip Res				12,000	
Replace Commercial Mower	62,000	54,000	Rds/Equip Res				8,000	
Replace 1993 Champion Grader	425,000	411,000	Rds/Equip Res				14,000	
VEHICLES & EQUIPMENT	748,000	698,000		-	-	-	50,000	748,000
T Shop - New Door at back	20,000	20,000	Rds/Equip Res					
C/M Shops - replace grates & remove/pour concrete	25,000	25,000	Rds/Equip Res					
PW BUILDING UPGRADES	45,000	45,000	-	-	-	-	-	45,000
Adam St & Bridge -legal, land, engineer	315,000	31,500	Bridge Res; RIII	283,500				
#0016 Conc 14 CU bridge repairs	23,000	23,000	Bridge Reserve					
replace Conc 14 CA Culvert structure <3 meters	75,000	75,000	Bridge Reserve					
#1006 SR30N CA Bridge - girders	250,000		OCIF Formula	250,000				
BRIDGES & CULVERTS - CAPITAL	663,000	129,500		533,500	-	-	-	663,000
Mill/Isabella St - Replace Storm sewer	20,000	20,000	Rds/Equip Res					
Ignatz St - full reconstruction	322,000	322,000	Rds/Equip Res					
ROAD RECONSTRUCTION	342,000	342,000		-	-	-	-	342,000
10 km single lift Tar/Chip surface - various locations	160,000	160,000	Rds/Equip Res					160,000
Asphalt - single - HB Road - Hwy 9 to Field Road 2km	140,000	20,000	OCIF Formula/Rds/Howick	50,000		70,000		
RESURFACING	300,000	180,000		50,000	-	70,000	-	300,000
STREETLIGHT	-							-
Municipal Drain - Roads share of Cost	200,000	200,000	Drainage Reserve					
DRAINAGE	200,000	200,000		-	-	-	-	200,000
Sidewalk Study	10,000	10,000	Rds/Equip Res					
Gravel Pit Rehabilitation	20,000	20,000	Rds/Equip Res					
OTHER - CAPITAL	30,000	30,000		-	-	-	-	30,000
TOTAL TRANSPORTATION CAPITAL	2,328,000	1,624,500		583,500	-	70,000	50,000	2,328,000

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 \$642 per year and the Teeswater Formosa Sanitary Sewer System base rate is \$392 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 Water and Sanitary 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 Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
USER FEES M Sewers F&C 1977	6,726	6,726					
USER FEES M Sewers - Residential	328,215	339,591	349,800	350,123	358,000	102%	Add 2% to Base = \$642
USER FEES M Sewers Non Res	43,200	44,496	45,800	45,360	45,800	100%	will raise extra \$10380
USER FEES MC Rural Septage	46,200	45,950	46,200	46,050		0%	5 yr charge ended 2018
M Sewers - Fees & Service Chgs	404	1,992	1,000	210	1,000	100%	
M Sewers - Interest Income	7,814	10,057	8,000	17,563	15,000	188%	interest earned on reserve bala
MILDMAY SEWERS- Operating Rev	432,558	448,812	450,800	459,305	419,800	93%	
ENV - MSTP- Wages	14,195	14,157	15,250	15,741	15,500	102%	
Wages-Winter Maint	676	823	1,550	815	1,550	100%	
Benefits	4,655	4,265	4,900	4,545	4,900	100%	
Benefits-Winter Maint.	154	194	500	186	500	100%	
Materials/Supplies/Maint.	487	1,425	3,000	-	3,000	100%	
Seminars & Training	-	-	1,000	-	1,000	100%	
General Administrative	1,655	1,688	1,700	1,471	1,700	100%	
Hydro	49,922	49,671	50,000	44,393	46,000	92%	
Insurance	6,512	5,319	8,000	5,487	6,500	81%	
Contracted Services	150,151	148,317	154,000	156,633	149,000	97%	Veolia
Contracted Services			-		5,000		scada,
Interfunctional - Machine Charge	5,681	1,566	3,051	2,831	3,200	105%	
Interfun. Machine Chgs-Winter Maint	1,544	1,837	1,525	1,630	1,600	105%	
Interfunctional Trf SWB	9,000	9,200	9,350	9,350	9,550	102%	
Taxes	1,687	1,718	1,700	1,268	1,800	106%	
ENV - MC SAN SEWER COLLECT. WAGE	2,681	1,345	2,800	3,541	3,200	114%	
Wages-Winter Maint	538	488	1,000	534	1,000	100%	
Benefits	813	383	900	1,054	960	107%	
Benefits-Winter Maint	126	122	250	141	250	100%	
Materials/Supplies/Maint.	1,983	535	500	988	800	160%	
Hydro	10,932	8,677	10,000	7,513	8,000	80%	
Contracted Services Veolia	25,777	16,138	18,000	20,397	16,200	90%	
Contracted Services					4,600		sewer flushing
Interfunctional - Machine Charge	1,820	998	2,000	4,359	3,500	175%	
Interfun. Machine Chgs-Winter Maint	810	654	1,000	850	1,000	100%	
MILDMAY SEWERS- Operating Expen:	291,800	269,517	291,976	283,729	290,310	99%	
MILDMAY SEWERS RESERVE TRFR	140,758	179,295	158,824	158,824	129,490	82%	
NET COST MILDMAY SEWERS	-	-	-	(16,753)	-		

The Capital Budget for both Sanitary Sewer systems totals \$255,500. There has been no decision to expand the Teeswater Formosa Sanitary Treatment Plant to accommodate extra waste anticipated from the Gay-Lea Expansion plans. An amendment to the Budget will be prepared if the expansion of the plant is going to proceed. The other Capital Projects will be funded by the applicable Sanitary Sewer Reserve that has been funded by User Fees.

ENVIRONMENTAL SERVICES - CAPITAL BUDGET 2019

CAPITAL EXPENSES		REVENUE SOURCES					
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Sale of Equip	NEW DEBT	TOTAL REVENUE
MSS Collection - Elora pump station gene	60,000	60,000	M Sanitary Reserve				
M Treatment Plant - concrete/door, etc	43,000	43,000	M Sanitary Reserve				
MSS Collection - Ignatz St sewermain	85,000	85,000	M Sanitary Reserve				
MILDMAY SANITARY SEWER SYSTEM	188,000	188,000		-	-		188,000
TFSS Treatment Plant upgrades	60,000	60,000	TF Sewer Reserve				60,000
TFSS Formosa pump station wiring upgra	7,500	7,500	TF Sewer Reserve				
T/F SANITARY SEWER SYSTEM	67,500	67,500		-	-	-	67,500

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 ended in 2018. Grey Sauble Conservation Authority will continue to review and verify threats and negotiate, inspect and develop Risk Management Plans to ensure ongoing compliance with the plans and legislation. Users of the water systems will fund the ongoing costs to protect the municipal water sources.

WATERWORKS	2016 Year End	2017 Year End	Actual to				B-B %	Explanation	
	Actuals	Actuals	2018	Budget	Dec31/18NF	2019			Budget
SB Water - Ontario Grants	33,475	26,368	20,400		21,199			0%	
SB WATER Federal Grants									
SB WATER - Fees & Serv Chgs									
SOURCE WATER PROTECTION Revenu	33,475	26,368	20,400		21,199		-	0%	
SB WATER - Wages	3,883	3,441	5,000		1,624		5,000	100%	
SB Water - Benefits	1,184	969	2,000		488		2,000	100%	
SB Water - Materials/Supplies/Maint									
SB Water - Seminars/Training	176	-	500		-			0%	
SB Water - Professional Fees									
SB Water - Gen Admin	29								
SB Water - Mileage	-	-	100		-			0%	
SB Water - Other									
SB Water - Rents/Fin Services									
SB Water - Contracted Services	28,202	21,958	12,800		14,216		5,000	39%	
SB Water - Machine Charges									
SOURCE WATER PROTECTION-Expens	33,475	26,368	20,400		16,328		12,000	59%	
SWP RESERVE Transfers M WATER							(6,000)		
SWP Reserve Transfer to GG Surplus					4,871				2014 Grant not recorded
SWP RESERVE Transfers T WATER							(6,000)		
NET COST SOURCE WATER PROTECTIC	-	-	-		-		-		

Water Rates for Mildmay and Teeswater will increase by 3% in accordance with the Financial Plan adopted in 2016. The Mildmay Water Base Rate for 2019 will be \$492 and the Teeswater Water Base Rate will be \$520. The loan for water upgrades completed in 2014 during the installation of the Sewer System in Teeswater was paid in full in 2018. The monies will be used to replenish the Reserves for future Capital projects.

WATERWORKS	2016 Year End	2017 Year End	Actual to				B-B %	Explanation	
	Actuals	Actuals	2018	Budget	Dec31/18NF	2019			Budget
USER FEES M Water - Residential	252,870	262,177	270,000		273,075		282,000	104%	Add 3% to base rate = 492
USER FEES M Water - Non Res	39,825	39,124	40,300		40,307		41,500	103%	raises an extra \$ 13200
M WATER - Fees & Serv Chgs	615	1,595	1,500		159		1,500	100%	
M WATER-Investment Income	8,197	10,452	10,000		16,423		15,000	150%	
MILDMAY WATER- Operating Revenu	301,507	313,347	321,800		329,964		340,000	106%	
ENV - MC WATER DISTR. - Wages	18,546	16,808	17,500		18,775		18,000	103%	
Wages-Winter Maint	674	513	1,500		520		1,500	100%	
Benefits	5,137	4,759	5,150		5,132		5,400	105%	
Benefits-Winter Maint.	155	126	500		144		500	100%	
Debt Charges									
Materials/Supplies/Maint.	1,425	4,542	4,000		904		4,000	100%	testing
Equipment Fuel									
Seminars & Training	-	-	500				500	100%	
Professional Costs	1,530	1,287	2,000		-		2,000	100%	
General Administrative	664	391	500		150		500	100%	
Hydro	11,317	13,546	13,000		11,217		12,000	92%	
Telephone	115	120			78				
Insurance	3,087	2,167	3,150		2,211		2,500	79%	
Other	28	28			28				
M WATER Major Repairs/Expense									
Contracted Services Veolia	160,472	164,940	165,000		172,335		165,000	100%	Veolia
Contracted Services							6,800		Scada, hydro Vac
Interfunctional - Machine Charge	6,374	2,448	4,000		4,995		5,500	138%	
Interfun. Machine Chgs-Winter Maint	1,070	805			827				
Interfunctional Trf SWb	15,500	15,800	15,800		15,800		16,150	102%	
Taxes	196	204	200		204		200	100%	
MILDMAY WATER- Operating Expens	226,289	228,486	232,800		233,320		240,550	103%	
Other Transfers to Reserves	75,218.35	84,862	89,000		89,000		99,450		
MILDMAY WATER RESERVE TRFR	75,218	84,862	89,000		89,000		99,450	112%	
NET COST MILDMAY WATER	-	-	-		(7,644)		-		

WATERWORKS	2016 Year End	2017 Year End	Actual to				B-B %	Explanation	
	Actuals	Actuals	2018	Budget	Dec31/18NF	2019			Budget
USER FEES T Water - Residential	233,127	241,936	249,200		250,865		260,000	104%	Add 3% to base rate = 520
USER FEES T Water - Non Res	40,494	42,910	44,200		43,092		47,000	106%	raises an extra\$13600
T WATER - Fees & Serv Chgs	605	1,295	1,750		927		1,000	57%	
T WATER -Investment Income	329	165	500		980		500	100%	TWW Reserve interest
TEESWATER WATER-Revenue	274,554	286,305	295,650		295,864		308,500	104%	
Debenture Principal - Water	59,634	60,896	62,185		62,185			0%	
Debenture Interest - Water	3,700	2,438	1,149		1,149			0%	
ENV - TC WATER DISTR. - Wages	16,739	15,828	17,000		17,846		18,500	109%	
Wages-Winter Maint.	324	209	1,000		289			0%	
Benefits	5,285	4,507	5,000		4,931		5,600	112%	
Benefits-Winter Maint.	78	48	500		80			0%	
Materials/Supplies/Maint.	373	3,404	3,000		9,614		4,000	133%	testing
Seminars & Training	-	-	500		-		500	100%	
Professional Costs	4,749	1,416	2,000		-		2,000	100%	
General Administrative	664	391	500		150		500	100%	
Hydro	16,060	12,639	16,000		9,397		10,000	63%	
Telephone	359	364	250		322		250	100%	
Insurance	882	711	900		728		900	100%	
Other		28			28				
Contracted Services Veolia	143,929	144,114	145,000		146,897		145,000	100%	Veolia
Contracted Services							5,000		Scada, hydro Vac
Interfunctional - Machine Charge	6,119	1,341	3,500		3,210		3,500	100%	
Interfun. Machine Chgs-Winter Maint	289	259			273				
Interfunctional Trf SWB	15,500	15,800	15,800		15,800		16,150	102%	
Taxes	236	237	250		236		250	100%	
TEESWATER WATER-Expenses	274,920	264,630	274,534		273,135		212,150	77%	
Other Transfers to Reserves	(366.09)	21,674	21,116		21,116		96,350		
TEESWATER WATER RESERVE TRFR	(366)	21,674	21,116		21,116		96,350	456%	
NET COST TEESWATER WATER	-	-	-		(1,612.65)		-		

CAPITAL: The Capital Budget for the Municipal Waterworks systems total \$527,000 that will be funded by the relevant reserves.

ENVIRONMENTAL SERVICES - CAPITAL BUDGET 2019							
CAPITAL EXPENSES		REVENUE SOURCES					
Budget EXPENSES		RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Sale of Equip	NEW DEBT	TOTAL REVENUE
M Water - Ignatz watermain	200,000	200,000	M Water Reserve				
M Water - Repair roof at well	1,000	1,000	M Water Reserve				
M Water - Restock valves/clamps	3,000	3,000	M Water Reserve				
M Water - DWQMS report	1,750	1,750	M Water Reserve				
M Water - Raw Water Report Engineer	2,000	2,000	M Water Reserve				
M Water - Tower Painting	150,000	150,000	M Water Reserve				
MILDMAY WATER SYSTEM	357,750	357,750		-	-		357,750
T Water - new auto dialer	2,500	2,500	T Water Reserve				
T Water - DWQMS report	1,750	1,750	T Water Reserve				
T Water - restock valves, clamps, etc	3,000	3,000	T Water Reserve				
T Water - Raw Water Report Engineer	2,000	2,000	T Water Reserve				
T Water - 2nd well study	160,000	160,000	T Water Reserve				
TEESWATER WATER SYSTEM	169,250	169,250		-	-		169,250

RESERVES: \$357,750 will be funded from Mildmay Water reserves and \$169,250 from the Teeswater Water reserves, leaving the Teeswater Water Reserve in a negative balance for 2019 – (\$17,200). The Mildmay Water Reserve balance is projected to be approximately \$746,000.

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: The Capital budget includes \$25,000 in costs to amend the EA at the Teeswater Culross Site for expansion of the approved Landfill area and \$45,000 to replace the 1988 Track Loader with a used machine.

ENVIRONMENTAL SERVICES - CAPITAL BUDGET 2019

CAPITAL EXPENSES		REVENUE SOURCES					
	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPL	GRANTS	Sale of Equip	NEW DEBT	TOTAL REVENUE
Amend TCLF EA/hydro assessment	25,000	25,000	SB Landfill Reserve				
Replace 1988 Track loader	45,000	40,000	SB Landfill Reserve		5,000		
LANDFILL	70,000	65,000			5,000		70,000

SOLID WASTE MGMT	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
USER FEES Garbage Coll	89,656	90,643	91,000	91,039	92,000	101%	
Bag Tag Revenue	111,612	125,454	115,000	121,049	119,000	103%	Tag sales
Sales-Recycling Materials	300	290	300	180	300	100%	
RECYCLING/WASTE COLL Rev	201,568	216,386	206,300	212,268	211,300	102%	
MCLF - Fees & Service Chgs	520	810	750	751	750	100%	
MCLF - Tire Revenue	428	855	750	1,316	750	100%	
MCLF Revenue - WEE	1,398	1,634	1,500	1,067	1,500	100%	
MCLF- Machine Charge Revenue	17,151	14,652	15,000	22,555	22,000	147%	
MCLF - land rent	1,980	2,070	2,100	2,160	2,100	100%	
MCLF- Sale of Goods-metal	6,191	7,888	5,000	8,538	6,000	120%	scrap metal
CARRICK LANDFILL- Revenue	27,668	27,909	25,100	36,387	33,100	132%	
TCLF - Fees & Service Chgs	77,693	106,521	83,000	121,916	105,000	127%	income
TCLF - TIRE REVENUE	1,522	2,334	1,500	2,540	1,500	100%	
TCLF Revenue - WEE	1,636	2,183	2,000	1,935	2,000	100%	
TCLF Machine Charges	26,191	25,339	20,000	31,452	30,000	150%	
TCLF - Rentals							
TCLF - Sale of Goods	11,032	16,710	12,000	13,216	13,000	108%	scrap metal
GRAVEL Pit - Sales	-						
CULROSS LANDFILL- Revenue	118,075	153,088	118,500	171,059	151,500	128%	
TOTAL SOLID WASTE MGMT REV	347,311	397,382	349,900	419,713	395,900	113%	
RECYCLE/WASTE COLL- Expenses	107,020	109,558	106,575	119,321	121,150	114%	
CARRICK LANDFILL- Expenses	87,980	82,472	94,135	104,061	98,200	104%	
CULROSS LANDFILL Expenses	147,279	138,685	142,645	143,481	147,700	104%	
CARLSRUHE LANDFILL-Expenses	-	-	1,000	-	1,000	100%	
TOTAL LANDFILL/RECYCLE/WASTE	342,279	330,715	344,355	366,863	368,050	107%	
LANDFILL - Reserves Trfr	11,332	1,789	5,545	5,545	27,850		
NET COST -SOLID WASTE MGMT	6,300	(64,878)	-	(47,305)	-		

4600 Storm Water Management

Rural and Urban storm water maintenance activities are included in the Storm Water Management Budget. This includes the roads portion of maintenance on Municipal Drains.

STORMWATER MANAGEMENT	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
Urban Storm Water Mgmt- wages	2,260	302	2,500	656	2,500	100%	
Urban StormWater Mgmt - Benefits	702	86	750	183	750	100%	
UrbanStormWaterMgmt-Maint/Supplie	341	4	2,500	2,381	2,600	104%	pipes
Urban StormWaterMgmt - Prof Fees	1,755						
UrbanStormWaterMgmt-Rentals	3,511						
UrbanStormWaterMgmt-Contracted Ser	-	5,697	5,000	499	5,000	100%	
Urban Storm Water - Machine chges	-	303	3,500	904	3,500	100%	
Rural Storm Water - wages	4,346	3,284	15,000	7,827	15,000	100%	
Rural Storm Water - Benefits	1,328	973	4,000	2,010	4,000	100%	
Rural Storm Water - Materieals/Supplie	8,078	1,323	6,500	5,011	6,500	100%	pipes
Rural Storm Water - Contracted Services	5,438	8,239	15,000	7,159	15,000	100%	excavator etc
Rural Storm Water-Machine Charges	8,349	7,087	10,000	12,455	10,000	100%	
RDS DRAINAGE - Maintenance	3,665	654	12,000	574	12,000	100%	
STORMWATER MGMT- Expenses	39,773	27,950	76,750	39,659	76,850	100%	
Rds Drainage - Transfer to Reserve	33,370	53,500	70,110	70,110	93,010		per motionM16-157
NET COST STORMWATER MGMT	73,143	81,450	146,860	109,769	169,860	116%	

MOTION M16-157							
Moved by: Mike McDonagh							
Seconded by: Mike Niesen							
Report	That Council commits a 0.5% annual budget increase to the drainage reserve transfer over a five-year term;						
	And further that Council commits a 1.5% annual budget increase to the bridge reserve transfer over a ten-year term to address respective capital funding requirements.						
Motion: Carried							

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 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
USER FEES Tile Drainage	39,877	36,073	36,100	36,725	37,000		
Drainage - Ont Grants	10,964	7,636	10,000	7,922	8,000		Drain Superintendent Funding
Other Drainage Revenue	100	225					
DRAINAGE - Operating Revenue	50,942	43,934	46,100	44,648	45,000	98%	
PLAN & DEV - DRAINAGE - Wages	11,092	9,312	16,000	9,900	13,500		
Benefits	3,421	2,711	4,800	2,731	3,800		
Debt Charges- Tile Drainage (OMA	11,500	11,326	11,500	11,281	11,000		
Tile Loans Principal	28,378	24,747	24,600	25,444	26,000		
Materials/Supplies/Maint.	162	16	500	881	500		
Seminars & Training	739	857	850	541	850		Drain workshop/conference
Professional Costs	-	-	1,000	-	1,000		
General Administrative	191	175	200	175	200		Courier/Advertising
Hydro							
Telephone	167	144	200	93	200		
Mileage	273	117	200	-			Municipal Drainage Works
Other	5	9					
Contracted Services							
Interfunctional - Machine Charge							
Drainage - Program Cost Trfr	5,100	5,200	5,300	5,300	5,400		
Tile Drain - Loan to Homeowner							
DRAINAGE - Operating Expenses	61,028	54,614	65,150	56,347	62,450	96%	
Drainage Operating Reserve Trfr							
NET COST - DRAINAGE	10,086	10,679	19,050	11,700	17,450	91.6%	

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 100% funded through fees and charges, investment interest and community donations. Abandoned cemeteries are maintained on an as-needed basis.

The Mildmay Community Health Foundation continues to oversee operations of the Mildmay Health Clinic and costs are also 100% funded through rental income.

Doctor Recruitment is conducted by two volunteer Committees in South Bruce. The Brockton and Area Physician Recruitment Committee was successful in attracting 2 new doctors to the Mildmay Clinic. The Wingham and Area Health Professional Recruitment Committee was also successful in attracting a new Doctor to replace Doctor Gear. Both committees requested consideration of funding for future Doctor Incentive packages. Council approved funding in the amount of \$22,000 for Incentives for each committee from the Community Well Being Fund.

	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
PUBLIC HEALTH/CEMETERIES							
MORTUARY/CENOTAPH- Operating Revent	502	402	500	700	500	100%	
DOCTOR RECRUITMENT/HEALTH DONATIONS			40,000	40,000	44,000	110%	Well Being Fund
MEDICAL CLINIC - Operating Revenue	41,449	40,277	38,200	36,634	46,600	122%	
CEMETERY BOARDS- Revenue	20,071	29,545	24,650	27,136	27,650	112%	
PH - CENOTAPH/Mortuary - Wages	666	365	500	417	500	100%	
Benefits	166	78	100	95	100	100%	
Hydro	338	291	320	301	320	100%	
Water/Sewer	500	513	500	602	500	100%	
M Mortuary Machine Charges	575	268	550	376	550	100%	
MORTUARY/CENOTAPH- Expense	2,244	1,515	1,970	1,790	1,970	100%	
PH - TC CEMETERY - Wages	7,484	9,245	9,200	7,978	9,200	100%	
Benefits	1,073	1,477	1,500	1,075	1,500	100%	
Materials/Supplies/Maint.	1,577	1,826	3,000	6,848	6,000	200%	
Equipment Fuel	310	111	300	83	300	100%	
Seminars & Training	116	-	100	80	100	100%	
Professional Costs	600	600	650	600	650	100%	
General Administrative	1,090	1,093	1,500	1,086	1,500	100%	
Telephone	100	200	100	250	100	100%	
Insurance	1,013	842	900	866	900	100%	
Other	-	2,037		1,401			
Rents & Financial Services	1,709	1,970	2,000	2,483	2,000	100%	
Contracted Services	1,452	4,935	1,500	-	1,500	100%	tree removal in 2017
Interfunctional - Machine Charge	113	2,347	200	499	200	100%	
PH - SH CEMETERY - Wages	1,861	1,842	2,500	2,152	2,500	100%	
Benefits	254	251	350	293	350	100%	
Other	150	150	150	150	150	100%	
Contracted Services	1,169	545	700	1,292	700	100%	
Interfunctional - Machine Charge	-	75					
CEMETERY BOARDS- Expenses	20,071	29,545	24,650	27,136	27,650	112%	
DrRecruit't/Hosp Donations Brockton & Ar	5,750	5,750	14,150	46,250	5,750	41%	
DrRecruit't/Hosp Donations Wingham & Ar	7,887	7,802	8,000	7,802	8,000	100%	awaiting budget
Doctor Incentive Funding - B&A							
HEALTH/DOCTOR RECRUITMENT Operating	13,637	13,552	22,150	54,052	13,750	62%	
M HEALTH CLINIC - Wages	5,321	5,030	5,500	6,224	6,500	118%	
Wages-Winter Maint.	1,013	1,062	1,100	1,240	1,250	114%	
M Health Clinic - Benefits	610	521	650	675	700	108%	
Benefits-Winter Maint.	236	260	200	315	350	175%	
M Health Clinic -Mat/Supplies/Maint	2,404	709	2,000	998	1,000	50%	
M Health Clinic - Professional Fees	-	-	-	318	-		
M Health Clinic - Hydro	4,344	3,642	4,200	3,597	4,200	100%	
M Health Clinic - Heat	805	1,025	900	1,009	1,100	122%	
M Health Clinic - Telephone	4,679	4,901	4,800	3,272	4,800	100%	
M Health Clinic - Water Sewer Fees	1,284	1,315	1,350	1,341	1,400	104%	
M Health Clinic - Insurance	947	771	1,000	788	1,000	100%	
M Health Clinic - Other	50	50		50			
M Health Clinic - Contracted Services	-	356	200	204	200	100%	
M Health Clinic - Machine Chgs	688	-	700	-	700	100%	
Interfun. Machine Chgs-Winter Maint	1,602	1,873	1,500	2,167	2,000	133%	
Excess funds to Medical Clinic	15,910	13,060.88	8,400	8,737	18,766	223%	
MEDICAL CLINIC- Operating Expenses	39,892	34,577	32,500	30,934	43,966	135%	
Public Health - Transfer from Reserves	(14,393)						Gen Govt Surplus
Public Health - Transfer to Reserves	10,250	10,250	11,600	(20,500)	22,000		Brockton DR Recruitment
Public Health - Transfer to/fr Reserves			20,000	20,000	22,000		Wingham DR Recruitment
							Solar Power RePayment to
M Health Clinic - Trfr to Reserve	5,700	5,700	5,700	5,700	2,634		Protection Reserve
HEALTH/CEMETER RESERVE TRFRS	1,557	15,950	37,300	5,200	46,634	125%	
NET COST PUBLIC HEALTH/CEMETERIES	15,379	24,915	15,220	14,642	15,220	100%	

7000 Recreation & Culture

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

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: 2019 Capital plans include painting and replacing the front window at the Mildmay Library. The projects will be funded through the Mildmay Library Reserve.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET		RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
Budget EXPENSES								
M Library - Replace window & Paint	4,200	4,200	M Library Reserve					
T Library -			T Library Reserve					
LIBRARIES - CAPITAL	4,200	4,200	-	-	-	-	-	4,200

LIBRARIES	2016 Year End Actuals	2017 Actual	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
Rental Fees - Mildmay Library	10,067	10,324	10,530	10,533	10,741	102%	
Rental Fees - T Library	20,792	21,312	21,738	21,753	22,173	102%	
LIBRARIES- Revenue	30,859	31,636	32,268	32,285	32,913	102%	
REC - MC LIBRARY - Wages	2,717	2,781	3,000	3,470	3,200	107%	minimum wage increase
Wages-Winter Maint	830	563	850	694	850	100%	
Benefits	185	152	300	239	300	100%	
Benefits-Winter Maint.	198	136	200	177	200	100%	
Materials/Supplies/Maint.	471	162	1,000	895	1,000	100%	
Hydro	1,658	1,337	1,750	1,296	1,500	86%	
Heat	977	403	480	534	490	102%	
MLIB-Water/Sewer	1,217	1,198	1,300	1,224	1,300	100%	
Other	-	50	50	50	50	100%	Christmas Bonus
Interfun. Machine Chgs-	1,257	997	1,250	883	1,250	100%	
M LIBRARY- Expense	9,509	7,778	10,180	9,462	10,140	100%	
REC - TC LIBRARY - Wages	1,813	2,008	2,000	2,070	2,040	102%	
Wages-Winter Maint	362	180	500	329	500	100%	
Benefits	229	199	200	162	200	100%	
Benefits-Winter Maint.	87	42	100	89	100	100%	
Materials/Supplies/Maint.	898	302	1,000	478	950	95%	
General Administrative	25	25	100	25	100	100%	
Hydro	2,521	2,043	2,450	1,724	2,000	82%	
Heat	945	1,266	1,300	1,410	1,325	102%	new gas furnace installed
Telephone	672	672	712	672	712	100%	
T Library - water/sewer , tags	957	982	1,100	1,005	1,100	100%	
Contracted Services	3,522	3,073	4,000	3,235	4,000	100%	
Interfunctional - Machine Cha	155	120	200	180	200	100%	
Interfun. Machine Chgs-Winte	440	241	500	318	500	100%	
T LIBRARY- Operating Expense	12,626	11,153	14,162	11,699	13,727	97%	
M Library Reserve Transfer	1,000	(1,150)	350	350	601		
T Library Reserve Transfer	2,580	6,950	7,576	7,576	8,446		
LIBRARIES RESERVE TRFRS	3,580	5,800	7,926	7,926	9,046	114%	
NET COST LIBRARIES	(5,143)	(6,905)	-	(3,198)	-		

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, a Pickleball program in Formosa, Mildmay and Teeswater, Senior activities and programs and other program costs.

CAPITAL: Capital plans include a new bike for the Wellness Centre and new nets for the Pickleball program which will be funded by their respective reserves.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
M Wellness Centre - new bike	700	700	Wellness/Fitness Reserve					
Pickle Ball nets	300	300	Pickleball Reserve					
RECREATION PROGRAMS - CAPITAL	1,000	1,000	-	-	-	-	-	1,000

RECREATION PROGRAMS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
SB Rec - Ont Grants		5,168	-	599			2018 Seniors Grant
SB Rec -Kickboxing-Fitness	17,570	16,557	17,000	12,602	12,500		
SB REC - Pckleball fees		1,216	3,000	6,236	6,000		
SB Rec -Seniors Fees		284	-	1,754	1,500		South Bruce Senior Games
SB Rec - Donations	485	1,206		1,573			Pickle Ball donations
MC REC-Tennis Fees	40	209	50	193	100		Mildmay tennis
MC REC - Wellness Program Fees	9,647	6,030	9,500	8,550	8,500		
MC REC Gymnastics Fees	8,887	9,100	9,000	8,540	9,000		
MC REC - Donations		380	-	6,030	-		
TC Rec - Donations	1,100	700	700	625	700		Santa Bop donations
RECREATION REVENUE - TOTAL	37,729	40,850	39,250	46,701	38,300	98%	
REC-SB RECREATION WAGES	64,382	67,207	71,200	70,810	72,000		
Benefits - SB Recreation	18,641	20,318	21,500	20,659	21,500		
SB Rec Materials/Supplies/Maint.	138	773	300	12	300		
Seminars & Training	700	3,074	1,500	101	1,500		LC's Training paid for by nwmo 2018
General Administration	1,784	541	600	473	600		
SB Rec - Canada Day Exp		247	250	66	250		
SB Rec - Pickle Ball		3,765	3,000	6,274	5,500		Proposed to charge rent\$1500 to MCRC , \$1500 to TCCC, & \$1500 FCH
SB Rec - Seniors Program Exp		2,968	-	1,573	700		
SB Rec - Telephone	804	784	850	440	600		
Mileage	1,093	1,103	1,200	1,212	1,200		
Other	1,805	50	50	214	50		
SB Rec - Donations	485	1,206					
REC - Gymnastics Wages	6,222	6,364	6,200	7,526	6,200		
Kickboxing/Fitness wages	10,894	11,027	11,200	9,926	8,800		
Exercise/Wellness Program Wages	8,800	7,330	6,700	7,468	6,700		
Gymnastics Benefits	166	185	200	234	200		
Kickboxing Fitness Benefits	290	311	300	306	250		
Exercise Wellness Benefits	231	203	200	229	200		
Gymnastics Expenses	2,376	2,164	2,600	2,196	2,600		incl rent (\$2,000), supplies, maint
Kickboxing/Fitness Expenses	3,582	3,743	3,500	3,376	3,450		incl rent (\$3,000), supplies, maint
Exercise/Wellness Centre Expenses	3,449	3,378	2,600	3,885	1,600		Reduced rental fee from \$3,000 to \$1,000 2019
Tennis Program Expenses	16	-	50	-	50		
Other	140	100	-	6,100	-		
T REC Materials/Supplies/Maint	378	287	-	366	-		Santa Bop expenses
RECREATION - Operating Expense	126,376	137,129	134,000	143,444	134,250	100%	
SB Recreation - Reserve Trfr	-	(2,000)					Other Parks/Recreation
T/C Recreation - RESERVE TRFR	-	-	-	-	-		
RECREATION RESERVE TRFRS	-	(2,000)	-	-	-		
NET COST RECREATION	88,647	94,279	94,750	96,742	95,950	101%	

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, Teeswater Kinsmen 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. 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 \$6,700 and include a new toilet and netting at the Teeswater Ball Park. Playground equipment upgrades at the Formosa Park will be funded by the Community Well Being Fund.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET		RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Budget EXPENSES								
M Parks - Tennis Court surfacing - removed			Parks & Rec Res					
T Ball Park - new toilet	700	700	Parks & Rec Res					
T Park - new net for ball diamond backs	500	500	Parks & Rec Res					
F Park - playground equip upgrades	5,500		Wellbeing Fund		5,500			
PARKS - CAPITAL	6,700	1,200	-	-	5,500	-	-	6,700

PARKS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
MC BALL PARK - Rentals	5,474	5,115	5,000	4,902	5,000		
MPARKS - Revenue - Fees	4,171	3,665	4,200	3,078	4,100		Burger Box Hydro
M PARKS - Rentals (Burger Box)	3,300	3,299	3,300	3,300	3,450		Rent from Burger Box
TC Ball Park - Fees & SC	-	-	-	-	-		
TC Ball Park - Rentals	2,117	1,621	1,500	1,649	1,600		
T PARKS - Donations	20	292		110			Grove Camping Donations
T Lions Park Revitalization Proj donations		27,075					T Playground Fundraising
F BALL PARKS - Rentals	714	1,097	1,000	1,191	1,100		
PARKS- Operating Revenue	23,796	42,164	15,000	14,230	15,250	102%	
M BALL DIAMONDS- Expense	9,562	10,342	10,400	6,918	9,600	92%	
M PARKS- Operating Expense	33,781	30,229	34,500	36,256	34,550	100%	
T BALL DIAMONDS - Expense	5,878	4,802	6,440	6,797	6,475	101%	
T PARKS - Operating Expense	18,812	17,892	20,600	23,393	21,040	102%	
F BALL DIAMONDS - Expense	2,753	3,561	3,250	2,298	3,250	100%	
F PARKS- Operating Expense	3,875	4,976	4,916	3,626	4,916	100%	
M Parks Transfer to Reserve	1,900	2,000	2,000	2,000	2,000		
T Parks Transfer to Reserve	575	700	700	700	700		
Other Parks Transfers to Reserves		27,075	-	110	-		
F BALL PARK Transfer to Reserves	350	500	500	500	500		
PARKS RESERVE TRFRS	10,825	30,275	3,200	3,310	3,200	100%	
NET COST PARKS	61,689	59,914	68,306	68,370	67,781	99%	

7500 Swimming Pools

Outdoor pools offer the opportunity for summer pool programs in Mildmay and Teeswater. Qualified pool staff provide Swimming Lessons to the youth of the Municipality.

CAPITAL: The 2019 Capital Projects total \$46,300 including new roof anchors, a solar blanket, new toilet, eaves trough and costs to sand blast and paint the Teeswater Pool. All costs will be funded by the Pool Reserves.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET	Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
T Pool - Permanent Roof Anchor	1,000	1,000	T Pool Reserve					
T Pool - Solar Blanket	12,000	12,000	T Pool Reserve					
T Pool - new toilet	300	300	T Pool Reserve					
T Pool - Sand Blast & Paint pool	30,000	30,000	T Pool Reserve					
	43,300.00							
M Pool - Permanent Roof Anchors	1,000	1,000	M Pool Reserve					
M Pool - Eavestroughing	2,000	2,000	M Pool Reserve					
	3,000.00							
POOLS CAPITAL	46,300	46,300		-	-	-	-	-
								46,300

SWIMMING POOLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
MCPool - Federal Grants	1,577	1,368	1,000	3,360	3,000	300%	
MCPool - Fees & SC	250	1,043	1,000	3,538	2,500	250%	swim
MPool-Fees-Swim Team	1,026	1,045	1,100	1,115	1,100	100%	
MCPool - Admissions	4,241	3,672	4,000	3,831	4,000	100%	
MCPool - Lessons	18,946	17,697	18,000	16,505	17,000	94%	
MC Pool - Seasons Passes	8,591	7,018	7,500	7,192	7,300	97%	
MC Pool - Rentals	536	626	700	966	700	100%	
MC Pool - Donations	1,897	2,246	1,500	4,195	2,000	133%	Swimathon + Fun Friday donations
M POOL - Operating Revenue	37,063	34,715	34,800	40,702	37,600	108%	
REC - MC POOL - Wages	37,476	38,718	44,500	46,696	47,537	107%	15%
Benefits	4,321	4,204	4,850	4,779	4,900	101%	
Materials/Supplies/Maint.	5,831	3,956	4,120	5,691	4,600	112%	incl pump rep \$3426
MC Pool - RLSS & Red Cross	956	523	524	637	600	115%	
MC Pool Open/Close/Chemica	6,104	3,307	5,000	6,731	6,000	120%	
Seminars & Training	138	66	100	23	100	100%	
General Administrative	242	67	300	471	305	102%	
Hydro	6,355	5,479	6,000	4,142	4,500	75%	
Heat	-	-	100	-	100	100%	
Telephone	328	264	310	208	250	81%	
Water/Sewers	2,067	2,124	2,200	2,178	2,200	100%	
Insurance	4,265	3,890	4,000	3,986	4,000	100%	
Mileage	231	8	100	-	100	100%	
Other	61	285	200	2,535	200	100%	staff equip purchase from fundraising \$
Interfunctional - Machine Char	2,470	1,773	2,000	1,249	1,700	85%	
Interfunctional Trf SWB	3,774	3,850	3,900	3,900	4,000	103%	
M POOL - Operating Expense	74,617	68,513	78,204	83,225	81,092	104%	
Transfers to Reserves	6,000	4,000	6,000	6,000	7,000	117%	M Pool
Transfers to Reserves	6,000	3,500	6,000	6,000	7,000	117%	T Pool
SWIMMING POOLS RESERVE TI	12,000	7,500	12,000	12,000	14,000	117%	
M POOL NET COST	43,554	37,798	49,404	48,523	50,492	102%	

SWIMMING POOLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
TCPool - Federal Grants	-	1,368	1,000	3,360	3,000	300%	
TCPool - Fees & SC	3,379	5,739	5,500	5,008	5,500	100%	swim
TCPool - Admissions	4,546	3,267	3,500	5,277	3,750	107%	
TCPool - Lessons	13,413	13,196	13,000	13,512	13,000	100%	
TCPool - Seasons Passes	8,165	7,498	7,500	8,225	7,600	101%	
TCPool - Rentals	1,408	1,429	1,500	1,120	1,500	100%	
TCPool Rev - Donations	1,935	3,515	1,500	2,412	1,500	100%	\$1112 Treadation + Fun Friday donations
T POOL - Operating Revenue	32,846	36,012	33,500	38,913	35,850	107%	
REC - TC POOL - Wages	35,006	36,569	40,000	43,187	44,000	110%	
Benefits	4,109	4,015	4,600	4,842	4,600	100%	
Materials/Supplies/Maint.	5,287	4,396	4,400	5,870	4,500	102%	
TCPool - RLSS/RedCross	1,028	523	515	637	525	102%	
TCPool-Open/Close/Chemicals	4,792	5,458	5,100	3,054	4,800	94%	
T Swim Team Expenses		330					
Seminars & Training	138	110	100	63	100	100%	
General Administrative	302	67	300	371	300	100%	
Hydro	6,100	5,324	6,000	4,208	4,500	75%	
Heat	(385)						
Telephone	334	265	310	208	250	81%	
Water/Sewers	1,907	1,960	2,000	2,013	2,000	100%	
Insurance	4,265	3,890	4,000	3,986	4,000	100%	
Other	-	2,064	100	-	100	100%	
Interfunctional - Machine Char	4,416	2,112	2,000	436	1,800	90%	
Interfunctional Trf SWB	3,774	3,850	3,900	3,900	4,000	103%	
T POOL - Operating Expense	71,074	70,933	73,325	72,775	75,475	103%	
Transfers to Reserves	6,000	3,500	6,000	6,000	7,000	117%	T Pool
SWIMMING POOLS RESERVE TI	12,000	7,500	12,000	12,000	14,000	117%	
T POOL NET COST	44,228	38,421	45,825	39,862	46,625	102%	

7600 Recreation & Culture Facilities

The Recreation Facilities Budgets include operations at the Mildmay Carrick Recreation Complex (MCRC), the Teeswater Culross Community Centre (TCCC), the Teeswater Town Hall, the Formosa Community Hall, the Formosa Recreation Centre, and 1/3 of the Insurance costs for the Belmore Community Centre. The Libraries are fully funded by rental fees, the net cost for Parks is \$67,781, Recreation Program & Administration \$95,950, Pools \$97,117, Community Centres \$314,500 and the Town Hall is \$8,795. Overall these costs represent 12% of the total Municipal Budget.

CAPITAL:

MCRC Capital: Plans for the Mildmay Carrick Recreation Complex include an overhaul to the Zamboni Ice Machine, replacing the floor and an upgrade to the Electrical Panel in the Hall, which will be funded by the MCRC Reserves. Fundraising Initiatives for the Lobby Renovation project are wrapping up and Council agreed to fund the shortfall from the Mildmay Westario Reserve. The Well Being Fund will be used to replace lights over the Ice Surface.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET		RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
Budget EXPENSES								
MCRC - Paint Beams - deferred			MCRC reserve					
MCRC - Zamboni Overhaul	12,000	12,000	MCRC reserve					
MCRC - replace hall floor	45,000	45,000	MCRC reserve					
MCRC - Arena Ice Surface Lighting upgr	20,000		Wellbeing Fund		17,600			
MCRC - Arena Ice Surface Lighting upgrade			Rebate		2,400			
MCRC Lobby Renovation (items to com	9,500		Fundraising Committee		9,500			
MCRC Lobby Renovation Fundraising	-	7,800	Westario Reserve Repay't By Comm		7,800			
MCRC - Electrical Panel upgrade	5,000	5,000	MCRC reserve					
MCRC	91,500	54,200	-	-	37,300	-	-	91,500

TCCC Capital: Plans include the installation of flooring grid, a Catwalk and Railing on the TCCC roof, and light sensors, that will be funded from the TCCC Reserves. The Well Being Fund will be used to replace lights over the Arena Ice Surface.

RECREATION & CULTURE									
CAPITAL BUDGET		REVENUE SOURCES							
CAPITAL BUDGET		Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
TCCC - Occupant light sensors	1,500	1,350	TCCC Reserve			150			
TCCC Roof Catwalk & Railing	25,000	25,000	TCCC Reserve						
TCCC - Arena Ice Surface Lighting Upgr:	20,000		Wellbeing Fund			13,600			
TCCC - Arena Ice Surface Lighting Upgrade			Rebate			6,400			
TCCC - Arena Entrance Flooring grid	4,800	4,800	TCCC Reserve						
TCCC - Paint Beams - defer									
TCCC	51,300	31,150	-	-	-	20,150	-	-	51,300

Teeswater Town Hall Capital: Council plans to address the Teeswater Town Hall heating system upgrades from the Other Rec and Parks Reserve. The Fundraising Committee plans to fund the extension of the town hall stage.

RECREATION & CULTURE									
CAPITAL BUDGET		REVENUE SOURCES							
CAPITAL BUDGET		Budget EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPAL TIES	SALES	TOTAL REVENUE
T Hall Heating system upgrades	1,500	1,500	Rec & Parks Reserve						
T Hall Stage Extension	3,250		Fundraising Committee			3,250			
T Hall Washroom reno - 2020 consideration			Fundraising Committee						
TOWN HALL	4,750	1,500	-	-	-	3,250	-	-	4,750

Formosa Community Hall Capital: The capital plans for the Formosa Hall include paving of the South part of the parking lot, pot lights in the lower hall, a drain in the utility room, and re-keying the facility which will be funded from the Formosa Hall reserve. Council requested that RFM Christen continue to investigate government grant opportunities to help fund the renovation to install barrier free washrooms at the hall.

RECREATION & CULTURE								
CAPITAL BUDGET		REVENUE SOURCES						
CAPITAL BUDGET		RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Budget EXPENSES								
F Hall - S Parking Lot grade and pave	20,000	20,000	F Hall Reserve					
F Hall - Pot Lights lower hall	300	300	F Hall Reserve					
F Hall - utility room drain	1,000	1,000	F Hall Reserve					
F Hall - Re-key facility	750	750	F Hall Reserve					
F Hall - Barrier Free Washroom reno \$130,000 deferred			F Hall Reserve					
FORMOSA HALL	22,050	22,050		-	-	-	-	-
								22,050

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
MCRC - Fees & SC	2,804	2,702	2,700	3,795	2,700	100%	Ad Boards
MCRC - Bar Corkage	8,155	6,522	7,000	4,553	5,000	71%	
MCRC - Public Skating	2,096	3,223	3,051	3,358	3,000	98%	
MCRC - Vending Machines	2,735	2,822	3,000	2,295	2,000	67%	
MCRC - Rentals	2,400	2,425	2,400	2,450	2,400	100%	Booth Rental
MCRC - Hall Rentals	27,409	23,582	25,000	22,786	25,000	100%	
MCRC - Seniors/Meeting Room Rent	2,584	2,623	2,500	3,094	2,500	100%	
MCRC - Minor Hockey	46,955	49,743	50,000	52,564	52,500	105%	
MCRC - Rec & Intermed Hockey	30,780	30,466	31,000	27,626	28,500	92%	
MCRC - Broomball	19,275	17,844	19,000	20,260	19,000	100%	
MCRC - Other Ice Rentals	3,566	6,192	5,000	5,077	5,000	100%	
MCRC - Arena Floor Rental	2,854	1,517	1,550	2,770	2,000	129%	
MCRC - Sale goods & supplies	-	50		639			pepsi contribution
MCRC - Sale of Hydro	6,048	1,270	6,000	4,869	6,000	100%	Solar Panel Revenue
MCRC - Donations	1,411	-	1,500	2,191	1,500	100%	Comm Health Found
MCRC - Operating Revenue	159,073	150,980	159,701	158,328	157,100	98%	
EXPENSES							
REC - MCRC - Wages	82,003	93,358	90,000	97,138	91,800	102%	lobby renovation impact
Wages- Winter Maint	1,949	2,196	2,034	2,547	2,100	103%	
Benefits	21,000	22,028	22,374	22,801	22,500	101%	
Benefits-Winter Maint.	411	526	407	589	450	111%	
Materials/Supplies/Maint.	22,012	25,500	24,500	25,585	25,000	102%	
Bar	1,743	2,039	2,100	1,732	1,500	71%	
Vending Machine	1,564	1,370	1,500	1,505	1,500	100%	
Equipment Fuel	689	912	1,000	1,089	1,000	100%	
Seminars & Training	2,206	392	2,000	2,310	2,000	100%	
General Administrative	455	103	200	578	200	100%	
Hydro	67,100	62,135	62,000	61,450	64,000	103%	
Heat	5,305	7,533	7,700	8,268	8,400	109%	
Telephone	3,068	3,153	4,350	3,591	4,000	92%	Wightman IV proposed \$29.95 per month & extra
Water/Sewer /Bag tags	10,617	10,925	11,250	11,205	11,250	100%	
Insurance	7,498	5,743	6,000	6,172	7,200	120%	add lessee coverage
Mileage	285	89	300	191	300	100%	
Other	399	537	500	537	500	100%	
Contracted Services	1,749	5,502	8,600	8,429	8,600	100%	elevator & solar panel
Interfunctional - Machine Charge	1,753	2,522	1,800	2,342	2,200	122%	
Interfun. Machine Chgs-Winter Maint	3,755	4,707	4,000	4,484	4,400	110%	
Interfunctional Trf WSB	9,700	9,700	9,850	9,850	10,000	102%	
MCRC - Operating Expense	236,117	260,970	262,465	272,394	268,900	102%	
MCRC RESERVE Transfers	30,000	33,000	33,000	33,000	33,000		
MCRC NET COST	107,044	142,990	135,764	147,066	144,800	107%	

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
TCCC - Fees & SC	330	177	300	284	300	100%	
TCCC - Bar Corkage	5,217	4,768	4,500	4,925	4,500	100%	
TCCC - Public Skating	1,588	2,236	1,500	2,956	1,800	120%	
TCCC - Vending Machines	1,864	983	1,000	724	1,000	100%	
TCCC - Other Revenue	1,800	1,861	1,900	2,682	1,900	100%	Ad Boards
TCCC - Other Revenue		60,874		639			ins claim 2016 /pepsi 2018
TCCC - Rentals	2,400	2,425	2,400	2,450	2,400	100%	
TCCC - Hall Rentals	14,105.00	15,186	15,000	15,221	15,000	100%	
TCCC - Meeting Room Rentals	-	911	250	112	250	100%	
TCCC - Minor Hockey	56,480	45,691	56,000	45,985	50,000	89%	
TCCC - Figure Skating	624	-	-	-	-		
TCCC - Rec & Intermed Hockey	38,487	31,344	38,000	33,957	38,000	100%	
TCCC - Broomball	572	106	100	121	100	100%	
TCCC - Other Ice Rentals	2,488	2,290	2,500	1,007	2,500	100%	
TCCC - Arena Floor Rental	1,094	1,094	1,000	1,116	1,100	110%	
TCCC - Sale of Hydro	5,791	4,100	5,800	3,740	5,500	95%	
TCCC - Donations	1,315	400	500	2,079	500	100%	
TCCC - Operating Revenue	134,154	174,446	130,750	117,998	124,850	95%	
EXPENSES							
REC - TCCC - Wages	71,063	66,653	75,000	79,794	78,000	104%	grid increase
Wages-Winter Maint.	1,252	483	1,100	834	1,000	91%	
Benefits	16,501	14,854	18,000	16,472	17,000	94%	
Benefits-Winter Maint.	328	112	300	211	300	100%	
Materials/Supplies/Maint.	27,815	15,994	23,000	23,324	23,000	100%	
Bar	1,200	1,121	750	1,149	750	100%	
TCCC-Vending Machine Expenses	1,388	421	750	741	750	100%	
Equipment Fuel	799	787	1,000	1,518	1,500	150%	
Seminars & Training	2,137	343	1,000	1,255	1,250	125%	New Staff
Professional Costs	-	-	2,500	154	2,500	100%	Structural Inspection
General Administrative	455	103	500	447	500	100%	
Hydro	60,891	47,504	63,800	43,568	56,000	88%	
Heat	4,998	4,948	6,180	5,402	6,180	100%	
Telephone	1,807	1,849	1,800	2,015	2,000	111%	
Water/Sewers	9,322	9,595	9,800	9,861	10,000	102%	
Insurance	7,442	5,686	6,000	6,016	6,000	100%	
Mileage	167	256	250	302	300	120%	
Other	299	387	200	387	300	150%	
TCCC Major Repairs/Expense	-	57,400	-	-	-		insurance claim chiller
Rents & Financial Services	231	-	200	-	-	0%	
Contracted Services	2,954	4,794	4,800	3,099	4,800	100%	
Interfunctional - Machine Charge	342	641	500	1,731	1,500	300%	
Interfun. Machine Chgs-Winter Maint	1,798	634	1,500	1,126	1,200	80%	
Interfunctional Trf SWB	8,400	8,800	8,950	8,950	9,150	102%	
TCCC - Operating Expense	221,592	243,364	227,880	208,355	223,980	98%	
TCCC RESERVE Transfers	30,000	33,000	33,000	33,000	33,000		
TCCC NET COST	117,438	101,918	130,130	123,357	132,130	102%	

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
Town Hall - Rentals	10,405	8,597	8,500	5,395	7,500	88%	Closed until Jan-June 2018
Town Hall - Donations	1,177	1,080	1,000	100		0%	pipe band
Town Hall - Fundraising Proceeds	1,589	-	3,300			0%	
TOWN HALL - Operating Revenue	13,171	9,677	12,800	5,495	7,500	59%	
EXPENSES							
REC - TOWN HALL - Wages	4,200	1,822	3,400	2,772	3,400	100%	
Benefits	438	234	250	260	250	100%	
Materials/Supplies/Maint.	4,109	1,149	1,680	2,206	1,720	102%	
General Administrative	50	265	-	139	-		
Hydro	2,031	1,408	1,750	1,283	1,500	86%	
Heat	1,562	1,467	2,150	2,351	2,150	100%	
Town Hall - Telephone	479	188	1,150	1,174	1,175	102%	proposed
Town Hall - Water/Sewer	957	982	1,000	1,005	1,000	100%	
Town Hall - Insurance		2,106	2,200	2,501	2,600	118%	add lessee coverage
Fundraising Expenses	2,730	-	2,050	-		0%	
Major Repairs - Insurance				3,811			Slip n Fall claim ins ded
Contracted Services	1,724	2,580	1,950	1,905	2,000	103%	
Interfunctional-Machine Charge	386	220	400	237	400	100%	
Interfun. Machine Chgs-Winter Maint	287	143	100	130	100	100%	
TOWN HALL - Operating Expense	18,954	12,564	18,080	19,775	16,295	90%	
TOWN HALL RESERVE Transfers	-						
TOWN Hall NET Cost	5,783	2,887	5,280	14,280	8,795	167%	

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
FCH - Fees & SC	44	-	-	70	-		
FCH - Bar Corkage	667	1,101	1,000	381	700	70%	
FCH - Hall Rent	6,398	9,426	8,000	9,214	8,000	100%	
FCH - Kitchen Fees	1,734	2,680	1,800	2,976	2,000	111%	
FCH - Donations	3,874	500	4,000	-		0%	F Lions Bingo cancelled
F HALL - Operating Revenue	12,717	13,707	14,800	12,641	10,700	72%	
FORMOSA HALL - Wages	4,202	4,672	5,000	5,757	5,600	112%	
Wages-Winter Maint.	429	346	250	356	400	160%	
Benefits	893	967	1,000	1,280	1,300	130%	
Materials/Supplies/Maintenance	4,413	3,320	5,000	2,314	3,500	70%	
Bar	119	549	500	350	500	100%	Sherryl said often renters
Hydro	6,264	7,212	6,500	8,213	8,500	131%	
Heat & Propane	1,611	2,121	2,500	2,149	2,300	92%	
Telephone	1,835	1,836	2,000	1,630	2,000	100%	
F Hall - water/sewer	482	493	500	501	500	100%	
Insurance	2,506	2,068	2,200	2,202	2,500	114%	add lessee coverage
Other	50	50	50	50	50	100%	
Contracted Services	2,426	2,725	2,400	2,380	2,800	117%	Elevator
Contracted Services	98	-	2,000	1,161	2,000	100%	Snow
Interfunctional Machine Chgs	-	-		-			
F HALL - Operating Expense	25,329	26,359	29,900	28,344	31,950	107%	
F HALL RESERVE Transfers	5,000	6,000	6,000	6,000	6,000		
F HALL NET COST	17,612	18,651	21,100	21,703	27,250	129%	

ARENAS & COMMUNITY HALLS	2016 Year End Actuals	2017 Year End Actuals	2018 Budget	Actual to Dec31/18NF	2019 Budget	B-B %	Explanation
F RECREATION Donations	1,681	-	-	-	-		
F REC CENTER - Operating Revenue	1,681	-	-	-	-		
EXPENSES							
FORMOSA RECREATION - Wages	22	9	-	-	-		
FORMOSA REC BENEFITS	4	2	-	-	-		
F REC Materials/Supplies/Maint	1,982	173	1,200	19	500	42%	
Hydro	5,522	4,733	5,800	4,502	5,000	86%	
F Rec Centre - sewers	482	493	520	501	520	100%	
Insurance	2,530	2,360	2,600	2,381	2,600	100%	
Contracted Services	-	-					
F REC CENTER - Operating Expense	10,543	7,769	10,120	7,403	8,620	85%	
OTHER REC FACILITIES -Insurance	2,760	796	2,000	1,593	1,700	85%	
OTHER FACILITIES - Operating Expense	2,760	796	2,000	1,593	1,700	85%	
F REC CENTRE RESERVE Transfer	-						
OTHER FACILITIES RESERVE Trfrs	-						
F REC CENTRE NET COST	8,862	7,769	10,120	7,403	8,620	85%	
BELMORE	2,760	796	2,000	1,593	1,700	85%	

8000 Planning and Development

Planning & Zoning costs amount to \$20,400 and include costs to administer the official plan and zoning by-law updates, severances, minor variance and local subdivision initiatives. The Official Plan Review was completed in 2018. A review of the zoning by-law will be updated in the near future.

Tourism activities include maintaining installing, maintaining and removing Flower Baskets and holders, Christmas Lights, Flags, and Banners, signage and South Bruce Tourism Committee initiatives. The tourism budget is \$49,950 and is up \$12,100 from 2018.

Economic Development initiatives in 2019 include business attraction and networking activities, main street funding initiatives, community improvement programs. Spruce the Bruce, Main Street Funding, and Business to Bruce funding programs will help offset these costs. There is no change to the net budget of \$1,500.

Capital Plans total \$298,500 include the completion of a Master Servicing Plan, Wayfinding signs, Asset Management activities, and complete paving for the storm water outlet at the Industrial Park.

PLANNING & DEVELOPMENT								
CAPITAL EXPENSES		REVENUE SOURCES						
PARTICULARS	TOTAL EXPENSES	RESERVE TRANSFERS	REVENUE EXPLANATION	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Master Servicing Plan	200,000		NWMO Resource Program		200,000			
Wayfinding Signs	20,000	10,000	Plan Res/RT07 funding		10,000			
Asset Management Plan	75,000		NWMO Resource Funding		75,000			
Industrial Park paving	3,500	3,500	Plan & Dev Reserve					
PLANNING & DEVELOPMENT	298,500	13,500		-	285,000	-	-	298,500

			2018	Actual to	2019		
PLANNING & DEVELOPMENT	2016 Actual	2017 Actual	Budget	Dec31/18NF	Budget	B-B %	Explanation
Planning - fees/charges	1,289	120	1,200	1,000	1,200		deeming bylaw fee
Donations - planning		4,317		3,137			Dev't fees Legal recoverable
PLANNING - Operating Revenue	1,289	4,437	1,200	4,137	1,200	100%	
Other Tourism -Fees & Service Char	3,233	3,410	3,200	2,910	3,200		M Rotary Signs hydro & SF pay't
SB Tourism Committee Revenue	3,161	3,600	3,000	3,004	3,500		fundraising initiatives
Other Tourism Donations							
TOURISM - Operating Revenue	6,394	7,009	6,200	5,914	6,700	108%	
ECON DEV Ontario Grant					8,500		main street funding
ECON DEV Fees & Charges - recoverable				1,030			legal-site plans
ECON DEV Fees & Charges - Business Networking				570	500		
ECON DEV - Donations					5,000		NWMO bud networking donatio
ECON DEV - Donations				500			
ECON DEV - Donations		8,629	1,000	8,403			Banner Revenue
ECON DEVT - Operating Revenue	-	8,629	1,000	10,503	14,000	1400%	
Professional Costs	6,889	4,514	5,000	3,146	5,000		legal/engineer recoverable
General Administrative	-	2,254	2,000	2,756			OP Review advertise
Contracted Services	-	2,251	3,000	1,522			Official Plan Review/Legal
Planning - Admin Cost Trfr	15,650	16,000	16,300	16,300	16,600		
PLANNING - Operating Expense	22,539	25,020	26,300	23,724	21,600	82%	
PLAN & DEV - TOURISM - Wages	10,973	7,564	10,000	12,962	13,200		
Wages-Winter Maint	668	615		709	750		
Benefits	2,247	1,675	2,150	2,465	2,500		
Benefits-Winter Maint.	155	153		304	300		
Materials/Supplies/Maint.	5,217	1,058	2,000	1,859	2,000		flowers/soil/xmas lights
Tourism - signs	1,233	1,410	1,200	910	1,200		Mildmay signs N/S hydro
Hydro	1,463	1,202	1,500	1,229	1,500		xmas lighting hydro
Grants/Donations/Bereavement	2,800	3,550	3,600	3,550	3,600		THS\$750,SBT2800,Other-\$50
Other-So. Br. Tourism Group	2,510	5,717	3,000	4,608	3,500		Committee Expenses
Other-Tourism costs	709	-	500	-	-		
Contracted Services	168	-	1,100	-	-		
Interfunctional - Machine Charge	18,416	15,427	17,000	25,116	25,100		
Interfun. Machine Chgs-Winter Mai	911	1,270		1,141	1,000		
TOURISM - Operating Expense	47,469	39,642	42,050	54,853	54,650	130%	
Econ Dev - Materials/Supplies/Main	-	8,629	500	7,747	3,500		repair banners/m/s fund
Econ Dev - Seminars/Training	81	-	500				Coordinator training
Econ Dev - Gen Administrative			500	368	500		T Downtown Recognition
Econ Dev - Other					5,000		Community Improvement Progr
Econ Dev - Other				400			Spruce the Bruce Hort Soc Donat
Econ Dev - Other				1,030			legal - recoverable
Econ Dev - Other			1,000		6,500		Business Attraction/Networking
ECONOMIC DEV - Operating Expens	81	8,629	2,500	9,545	15,500	620%	
PLANNING Reserve Transfer	(4,000)	(7,000)	(5,000)	(5,000)			part of OP costs
TOURISM Reserve Transfer	2,000	2,000	2,000	2,000	2,000		Tourism Reserve Rotary Signs
SB TOURISM Reserve Transfer	651			(1,722)			
PLANNING & DEV RESERVE TRFRS	(1,349)	(5,000)	(3,000)	(4,722)	2,000		
NET COST PLANNING & DEV	61,057	48,216	59,450	62,845	71,850	121%	

Capital Summary: The 2019 Capital Budget spending totals \$3,767,987 and will be funded as follows: \$2,707,007 from Reserves, Government Grants of \$583,500, Capital Contributions, Donations and Fundraising \$357,480, Other Municipalities \$70,000 and Sale of Equipment \$50,000.

2019 SOUTH BRUCE CAPITAL BUDGET -SUMMARY

EXPENSES		REVENUE SOURCES						
CAPITAL BUDGET	TOTAL EXPENSES	RESERVE TRANSFERS	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	NEW DEBT	TOTAL REVENUE
GENERAL GOVERNMENT	22,000	22,000	-	-	-	-		22,000
PROTECTION SERVICES	39,187	37,907	-	1,280	-	-		39,187
TRANSPORTATION	2,328,000	1,624,500	583,500	-	70,000	50,000		2,328,000
ENVIRONMENT	852,500	847,500	-	5,000	-	-	-	852,500
RECREATION	227,800	161,600	-	66,200	-	-		227,800
PLAN & DEVELOPMENT	298,500	13,500	-	285,000	-	-		298,500
TOTAL CAPITAL	3,767,987	2,707,007	583,500	357,480	70,000	50,000	-	3,767,987

Reserves Summary: The Projected Balance in Reserves at the end of the year is \$5,231,452 which is \$642,575 less than the projected beginning balance. 2018 Budget Surplus and Deficit Transfer are not finalized and will be applied to the appropriate Reserve according to Council direction when the 2018 Year End statements are completed. The Projected Balance is an estimate only at this time.

Account #	RESERVES/RESERVE FUNDS	ADJUSTED	YR 2019	YR 2019	PROJECTED
	2019 BUDGET	Projected Balance Dec 31/18	OPERATING TRANSFERS	CAPITAL TRANSFERS	Balance Dec 31 2019
01-0300-3110	WORKING FUNDS	209,966			209,966
01-0300-3111	ELECTION	-	6,000		6,000
01-0300-3112	COUNCIL TRAINING/SWAG	8,322		-	8,322
01-0300-3115	GG SURPLUS RESERVE	305,177		(2,500)	302,677
01-0300-3210	OFFICE EQUIPMENT/ADMIN	74,298	20,000	(19,500)	74,798
01-0300-3213	T TOWN HALL	(239)			(239)
01-0300-3214	T TOWN HALL COMMITTEE	(0)			(0)
01-0300-3215	WSIB / INSUR DED	120,049			120,049
01-0300-3220	BRIDGES/CULVERTS	140,078	234,230	(129,500)	244,808
01-0300-3221	ROADS & EQUIPMENT	770,507	985,000	(1,295,000)	460,507
01-0300-3223	ROADS - DRAINAGE	281,183	93,010	(200,000)	174,193
01-0300-3225	STREETLIGHTS	(50,153)	36,500		(13,653)
01-0300-3226	ANIMAL CONTROL	(3,000)	4,000		1,000
01-0300-3228/9	SAN SEWERS - T/F prep d	118,337			118,337
01-0300-3230	SAN SEWERS - MILDMA	635,188	129,490	(188,000)	576,678
01-0300-3232	SAN SEWERS - T/F	(53,886)	81,426	(67,500)	(39,960)
01-0300-3240	MC BALL PARK	24,539	2,000		26,539
01-0300-3242	TC BALL PARK	17,606	700		18,306
01-0300-3243	MILDMAY TENNIS	2,048			2,048
01-0300-3250	WATER - MILDMA	1,008,332	93,450	(357,750)	744,032
01-0300-3251	WATER - TEESWATER	61,643	90,350	(169,250)	(17,257)
01-0300-3252	WESTARIO - MILDMA	443,939			443,939
01-0300-3252	WESTARIO -MCRC Lobby bo	(110,627)		7,800	(102,827)
01-0300-3253	WESTARIO - TEESWATER	163,534			163,534
01-0300-3265	LANDFILLS	145,405	27,850	(65,000)	108,255
01-0300-3271	MCFD	454,322	52,800	(29,657)	477,465
01-0300-3272	TCFD	(36,166)	52,800	(8,250)	8,384
01-0300-3280	DOCTOR RECRUIT'T TC	63,121	22,000		85,121
01-0300-3280	DOCTOR RECRUIT'T BROCKT	-	22,000		22,000
01-0300-3281	HEALTH/CENOTAPH/CEM.	10,515			10,515
01-0300-3285	POLICING/PROTECTION	199,261	4,279		203,540
01-0300-3286	BUILDING PERMIT STABILIZA	19,086			19,086
01-0300-3287	CANNIBIS ENFORCEMENT	-	9,000		9,000
01-0300-3400	MC POOL	46,255	7,000	(3,000)	50,255
01-0300-3401	TC POOL	39,919	7,000	(43,300)	3,619
01-0300-3402	M LIBRARY	10,293	601	(4,200)	6,694
01-0300-3500	PLANNING & DEVELOPME	122,829	-	(13,500)	109,329
01-0300-3550	SB TOURISM COMM	8,380			8,380
01-0300-3551	TOURISM - Teeswater Fund	7,433			7,433
01-0300-3552	TOURISM	5,000			5,000
01-0300-3553	M Rotary Sign Reserve	8,000	2,000		10,000
01-0300-3600	REC PROGRAM gymnastics	7,290			7,290
01-0300-3620	PARKLAND	1,200			1,200
01-0300-3621	T LIBRARY	87,720	8,446	-	96,166
01-0300-3700	MCRC	194,268	33,000	(62,000)	165,268
01-0300-3702	TCCC	80,787	33,000	(31,150)	82,637
01-0300-3703	T SENIORS CARD PARTY	500			500
01-0300-3800	F HALL	88,794	6,000	(22,050)	72,744
01-0300-3801	F RECREATION/BALL PK	15,962	500		16,462
01-0300-3851	OTHER REC FACILITIES /PAR	48,080		(2,700)	45,380
01-0300-3852	REC PROGRAM fitness/wellr	850		(700)	150
01-0300-3853	REC PROGRAM pickleball	-		(300)	(300)
01-0300-3900	MC HISTORY BOOK	6,888			6,888
01-0300-3910	ACCESSIBILITY RENOS	12,537			12,537
01-0300-3920	EMERGENCY MANAGEMENT	37,254			37,254
01-0300-3930	T PARK REVITALIZATION	3,406			3,406
01-0300-3951	DRAINAGE	14,780			14,780
01-0300-xxxx	TREES	3,219	-		3,219
-	TOTAL RESERVES	5,874,027	2,064,432	(2,707,007)	5,231,452

Asset Management Plan:

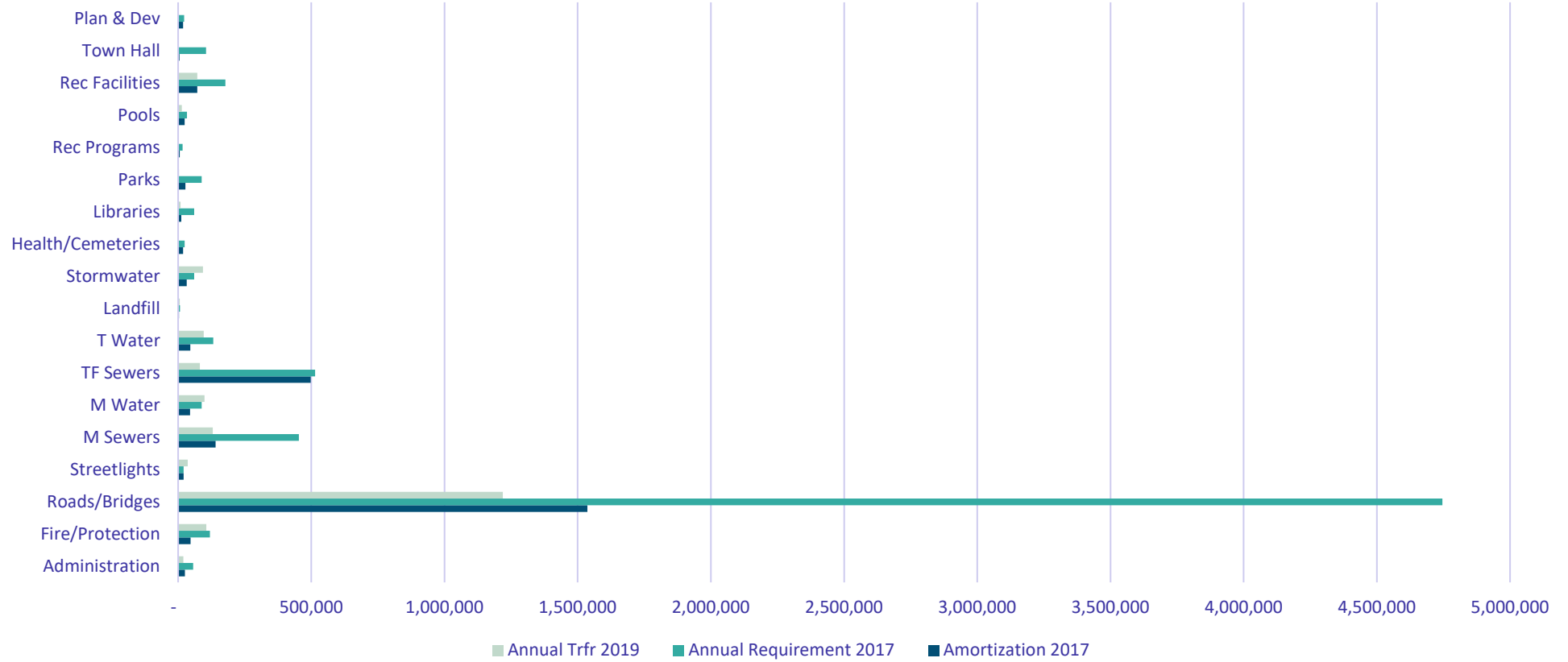
The Asset Management Plan adopted by Council in 2016 provides an explanation of the challenge Council faces when determining where and how the limited available resources are spent. A copy of the updated plan can be found on the municipal website. Based on the Asset Management plan, as of December 31st, 2016, the Municipality would need to set aside over \$6 million annually in order to fully fund the replacement of the municipality's existing assets.

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 2019 budget has increased the \$ set aside for Capital purposes however, the amount only funds 30 % of what the annual requirement is.

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.

Function	Amortization 2017	Annual Requirement 2017	Annual Trfr 2019	% funded	Shortfall
Administration	25,394	56,756	20,000	35%	36,756
Fire/Protection	46,392	118,924	105,600	89%	13,324
Roads/Bridges	1,536,003	4,745,710	1,219,230	26%	3,526,480
Streetlights	20,478	20,931	36,500	174%	- 15,569
M Sewers	140,478	453,240	129,490	29%	323,750
M Water	44,502	88,372	99,450	113%	- 11,078
TF Sewers	497,396	513,778	81,426	16%	432,352
T Water	46,200	131,458	96,350	73%	35,108
Landfill	3,234	6,878	5,600	81%	1,278
Stormwater	32,045	60,291	93,010	154%	- 32,719
Health/Cemeteries	18,660	24,437	-	0%	24,437
Libraries	11,912	60,299	9,046	15%	51,253
Parks	27,523	88,687	3,200	4%	85,487
Rec Programs	6,326	16,408	-	0%	16,408
Pools	24,869	33,296	14,000	42%	19,296
Rec Facilities	71,472	177,330	72,000	41%	105,330
Town Hall	5,058	104,936	-	0%	104,936
Plan & Dev	18,280	22,115	-	0%	22,115
	2,576,225	6,723,845	1,984,902	30%	4,738,943

Annual Transfers compared to Annual Requirement and Amortization



2019 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 2019 are estimated to be \$2,605,000.

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.

SOLID WASTE LANDFILL & POST-CLOSURE LIABILITY			
	Post Closure	2019	Dec 31/18
	Liability Projection	Budget	Balances
	at Dec 31/18		
Teeswater	151,503.48	10,000	161,503
Mildmay	193,998.95	2,000	195,999
	345,502.43	12,000	357,502

- 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.