

# Township of Georgian Bluffs

Budget Orientation,  
Draft Business Plan, &  
2023 Draft  
Consolidated Budget

FEBRUARY 27, 2023

PHOTO BY: BRIAN FOLLIS



*Township of*  
**GEORGIAN  
BLUFFS**

*"Come for the views, Stay for a lifetime"*

February 27, 2023

- ✓ Municipal Budget Orientation
- ✓ Community Priority Planning
- ✓ Draft Business Plan
- ✓ Break

- ✓ 2023 Draft Operating and Capital Budget
- ✓ 2023 Department Profiles
- ✓ Lunch

- ✓ 2023 Draft Water Budget
- ✓ Next Steps
- ✓ Staff Report – 2023 Donation Applications

*Agenda*





# Municipal Budget Orientation

PHOTO BY: DEBBIE STACEY

# What is a Budget?

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Merriam-Webster Dictionary: *“A statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them”*

Budget challenge – to deliver the needed services that residents, business and visitors rely on while keeping property taxes at a level which ensures growth and prosperity



# Legislative Requirement

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Pursuant to Section 290 of the *Municipal Act*:

- (1) For each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality included,
- (a) amounts sufficient to pay all debts of the municipality falling due within the year
  - (b) amounts required to be raised for sinking funds or retirement funds; and
  - (c) amounts required for any board, commission or other body

# How is the Budget Prepared?

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**Traditional budgeting** – a technique in which all expenses are based on the previous year's budget and are reviewed/adjusted annual based on new expenditures/revenue

**Zero-based budgeting** – a technique in which all expenses must be justified for a new period or year starting from zero versus starting with the previous budget and adjusting it as needed

While preparing the 2023 budget, a combination of traditional and zero-based budgeting is utilized. Traditional budgeting is used for items such as materials and supplies, user-fee revenues as without historical trends the amounts are indeterminable. Zero-based budgeting is utilized for expenditures such as salaries and benefits, insurance and grant revenue as the amounts are independent from previous years.

# What makes up a Budget?

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## **Expenses**

Operating - Funds incurred to provide core services at the same level as prior year

Capital- Physical infrastructure – replacement/new

Enhancements - Increases to the currently provided levels of service



## **Revenue**

Funds earned to pay for the expenses

# Examples of Expenses

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## OPERATING

- Salaries and benefits
- Contracted services
- Local board levies
- Materials and supplies
- Repairs and maintenance
- Debt repayments

## CAPITAL AND ENHANCEMENTS

- Roads
- Buildings
- Fleet
- Equipment & Furnishings
- Computer hardware and software
- Studies



# Revenues – How we pay for Expenses

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## OPERATING

- Tax levy
- Grants
- User fees
- Investment income
- Donations

## CAPITAL AND ENHANCEMENTS

- Tax levy
- Grants
- Debt
- Reserves
- Donations

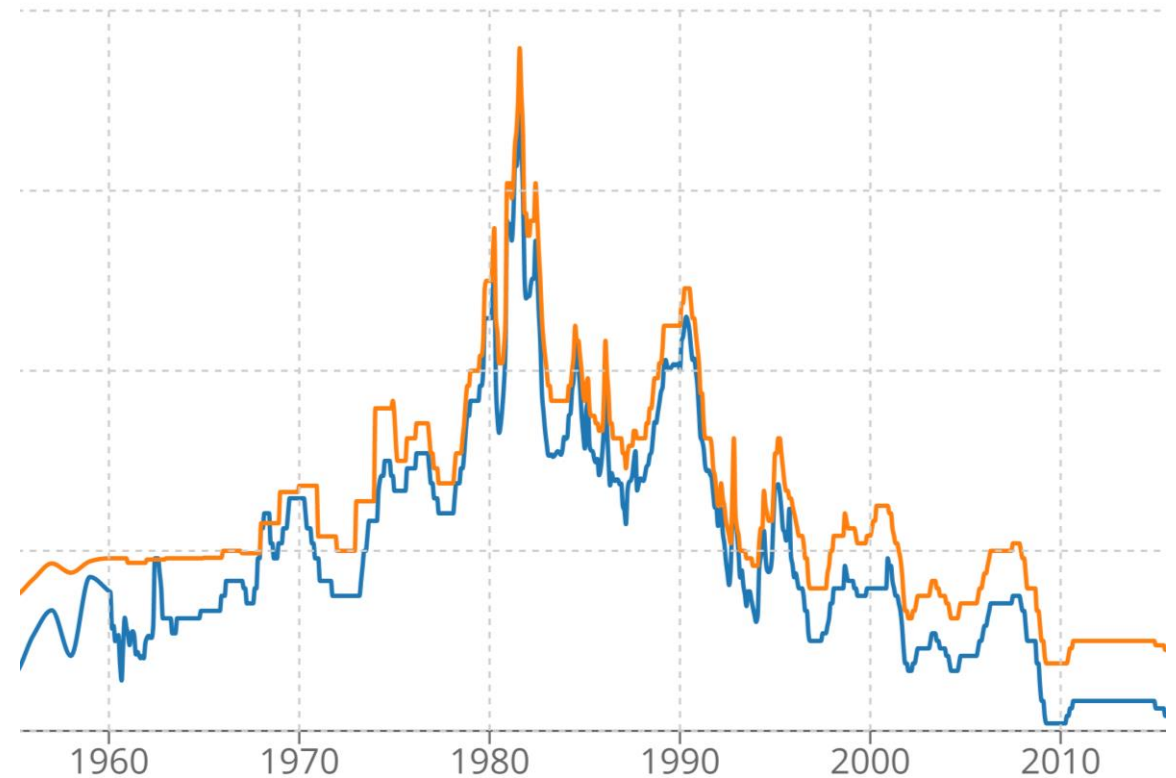
# Debt

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Long term debt is a tool which can be used to fund large capital projects/initiatives.

This allows the municipality to spread the costs of capital assets over their useful life – the asset can be paid not only by today’s taxpayer but by future taxpayers as well

Shown to the rights is the historical Prime Rate (Orange) and Bank of Canada Overnight Rate (blue) for 1935-2023 [<https://wowa.ca/banks/prime-rates-Canada>]



# 2023 Loan Analysis

Loan	2022 Budget Principal & Interest	2022 Actual (Unaudited) Principal & Interest	2023 Budget Principal & Interest	Proposed Budget + / -
Brooke Storm Drain	\$ 60,500	\$ 56,300	\$ 63,000	+ \$ 2,500
Biodigester	\$ 87,000	\$ 82,103	\$ 92,000	+ \$ 5,000
Y Rec Centre	\$ 48,250	\$ 47,193	\$ 55,500	+ \$ 7,250
<b>Total</b>	<b>\$ 195,750</b>	<b>\$ 185,596</b>	<b>\$ 210,500</b>	<b>+ \$ 14,750</b>

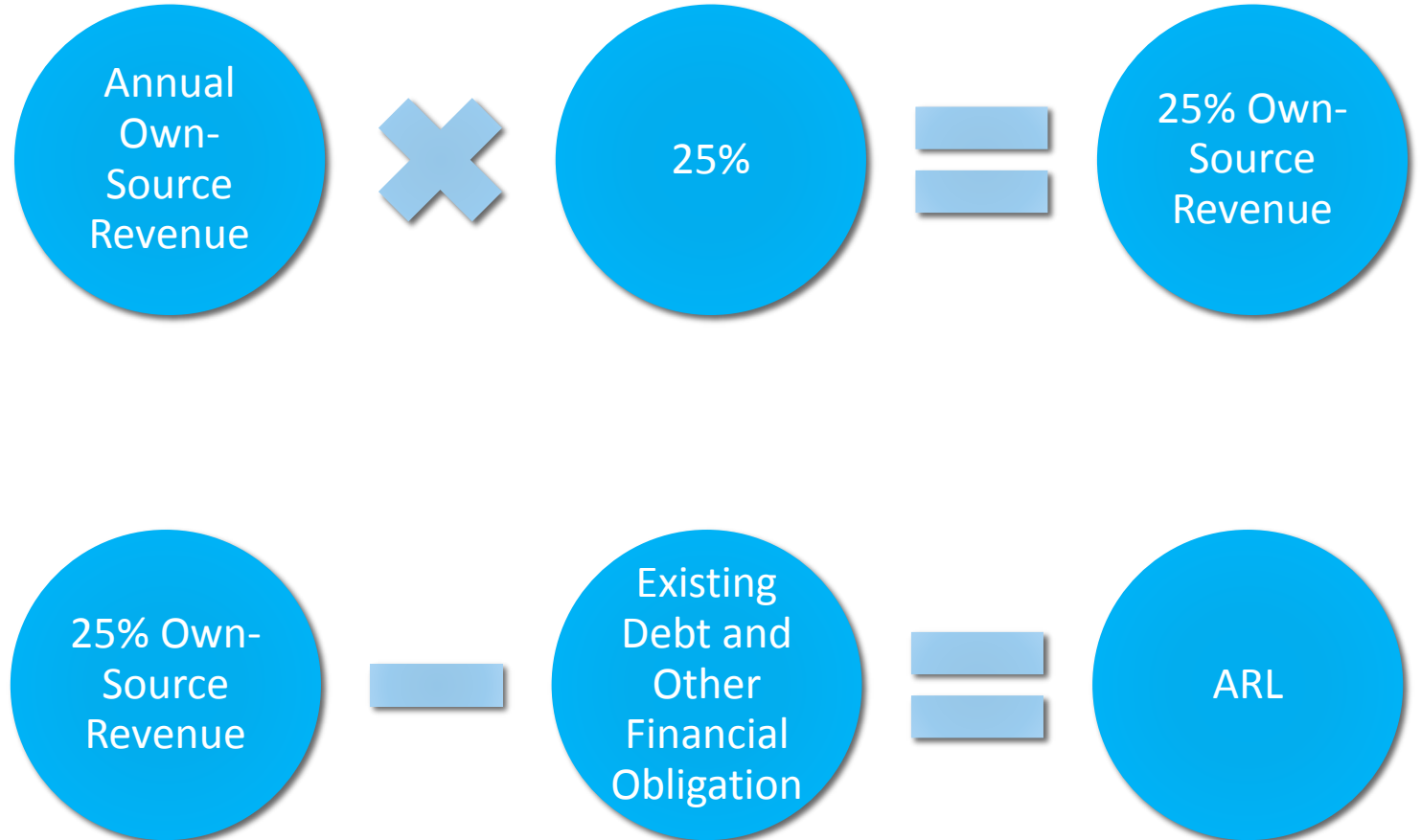
As of December 31, 2022

	Balance	Time remaining
Brooke Storm Drain	\$ 165,000	35 months
Biodigester	\$ 246,619	36 months
Y Recreation Centre	\$ 220,278	60 months

# Annual Repayment Limit (ARL)

ARL is the maximum amount a municipality in Ontario can pay each year in principal and interest payments for its long-term debt and other long-term financial commitments. This limit is calculated annually by the Ministry of Municipal Affairs and Housing.

For the 2023 year the Townships ARL is \$ 3,299,545



# Reserves & Reserve Funds

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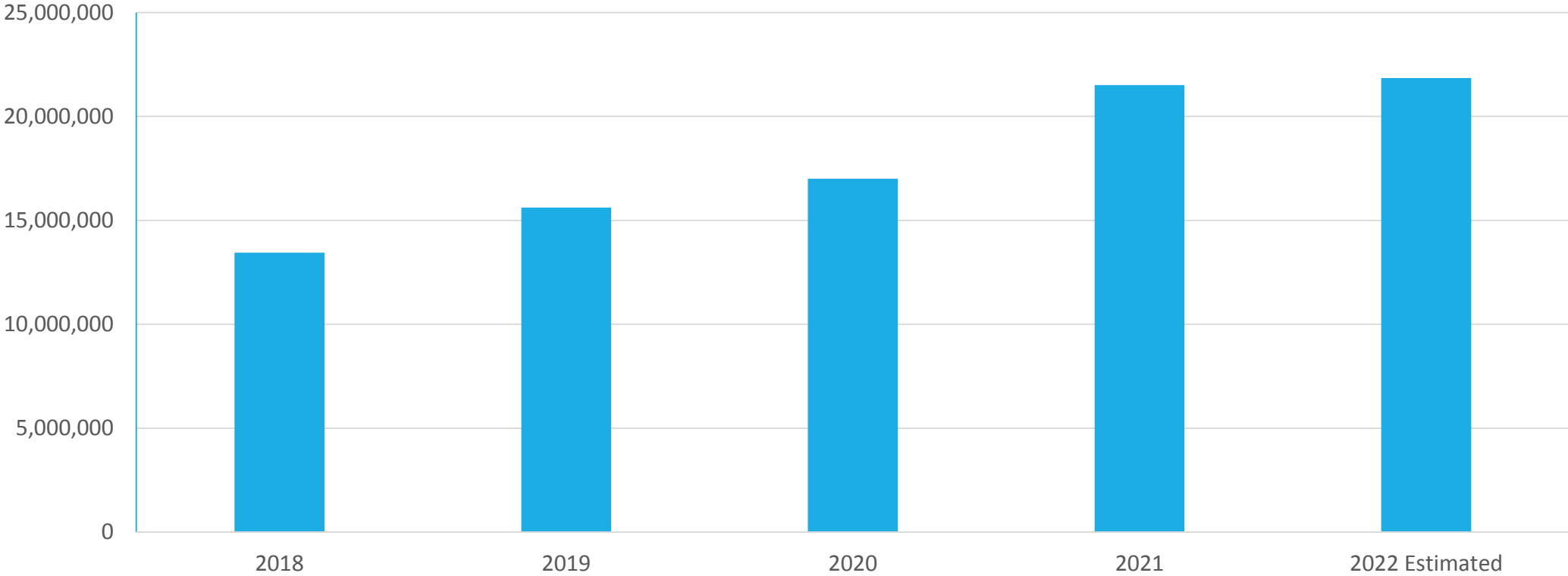
Reserve – an allocation of accumulated net revenue that makes no reference to any specific asset and does not require the physical segregation of monies

Discretionary Reserve Fund – a reserve fund created at the discretion of Council whenever revenues are earmarked to finance future expenditures

Obligatory Reserve Fund – a reserve fund that is required by legislation or agreement for a special purpose

# Reserve & Reserve Fund Balances

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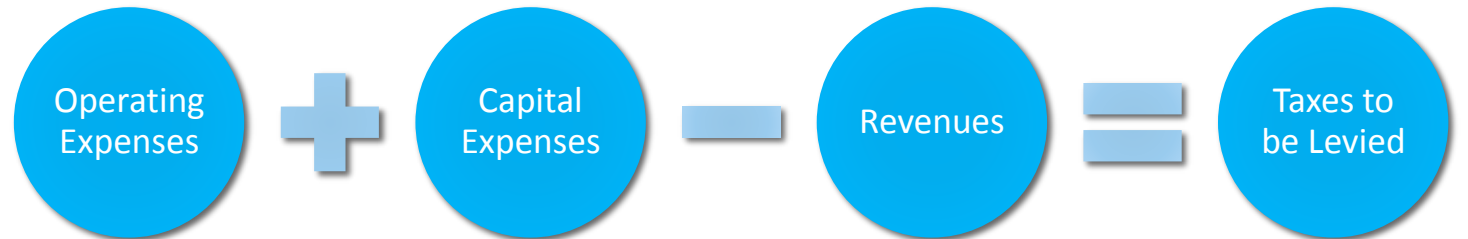


# Determining the Municipal Tax Rate

## Municipal Property Assessment Corporation (MPAC) & Upper Tier



## Council & Municipal staff



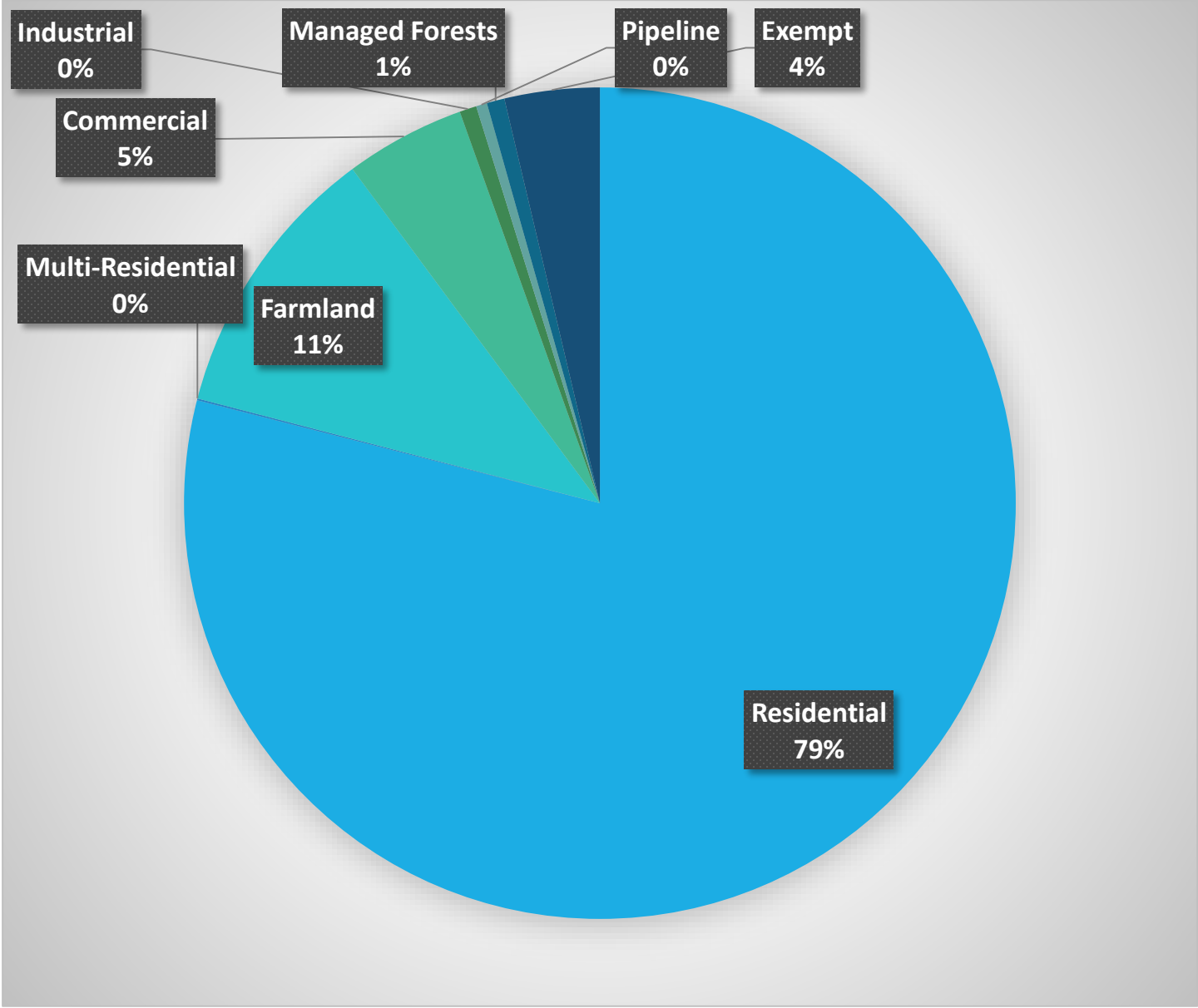
# 2022 Assessment Growth

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Tax Class	Beginning of 2022		End of 2022		2022 Growth	
	Property Count	Assessment	Property Count	Assessment	Growth	Growth %
Residential	6,286	1,632,005,718	6,320	1,662,680,835	30,675,117	1.88 %
Multi-Residential	2	1,405,000	2	1,405,000	NIL	NIL
Farm	779	223,238,000	774	220,941,500	- 2,296,500	- 1.03 %
Commercial	294	96,570,360	299	100,067,260	3,496,900	3.62 %
Industrial	48	13,651,500	47	13,647,400	- 4,100	- 0.03 %
Special/Other	744	99,348,540	734	92,701,823	- 6,646,717	- 6.69 %
<b>Total</b>	<b>8,153</b>	<b>2,066,219,118</b>	<b>8,176</b>	<b>2,091,443,818</b>	<b>25,224,700</b>	<b>1.22 %</b>

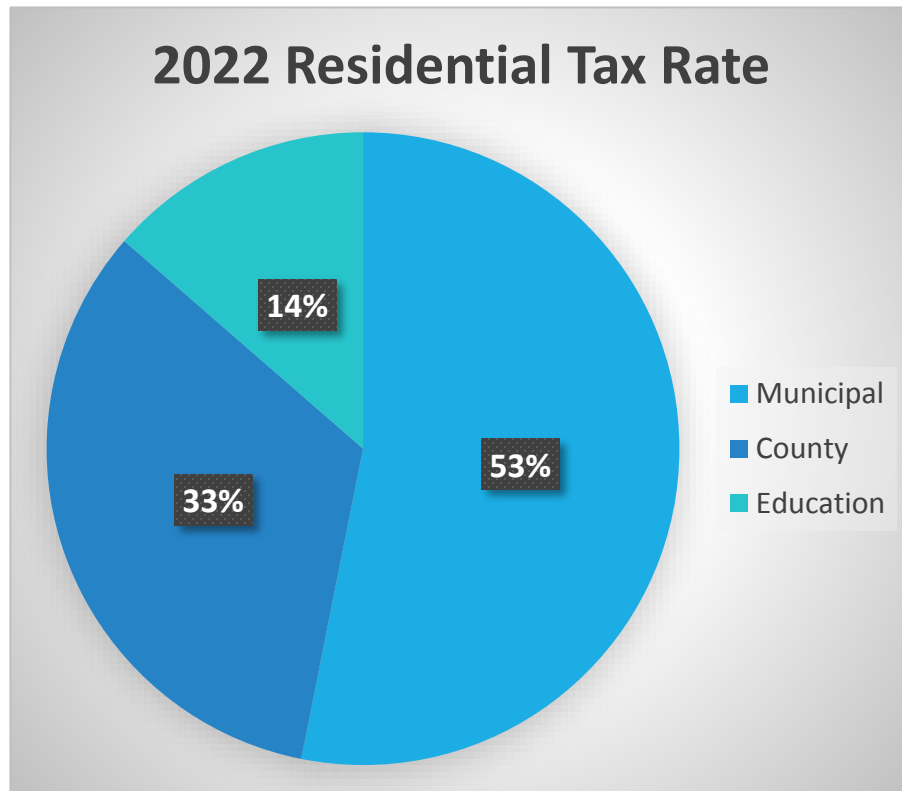
Assessment growth allows the Township to spread costs over a wider tax base

# 2022 Assessment by Tax Class



# A look back on 2022

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- In 2022, the Township budgeted \$ 11,019,800 in tax levy revenue
- The municipal residential tax rate was 0.597448%
- When combined with the County and Education tax rates, a tax rate of 1.124453%
- For every \$ 1.00 collected by the Township
  - \$ 0.53 is used for Township purposes
  - \$ 0.33 is remitted to the County of Grey
  - \$ 0.14 is remitted to the School Boards

# 2022 Neighbourhood Comparison

- ❖ \$ 294,000 reflects the average assessment of a Single-Family dwelling in Georgian Bluffs

<b>Municipality</b>	<b>Combined Residential Rate</b>	<b>Total Taxes on Assessment of \$294,000</b>
Township of Georgian Bluffs	0.01124453	\$ 3,305.89
City of Owen Sound	0.01813522	\$ 5,331.75
Township of Chatsworth	0.01246804	\$ 3,665.60
Municipality of South Bruce Peninsula	0.01165952	\$ 3,427.90
Municipality of Arran-Elderslie	0.01382715	\$ 4,065.18
Municipality of Meaford	0.01387880	\$ 4,080.37
Town of Saugeen Shores	0.01247311	\$ 3,667.09
Municipality of Grey Highlands	0.01171644	\$ 3,444.63
Municipality of West Grey	0.01217795	\$ 3,580.32
Municipality of Brockton	0.01482141	\$ 4,357.49

# Summary of Current Township Fleet/Major Equipment

## Administration

- 1 - SUV

## Community Services

- 2 – ¾ Ton Pickup
- 1 – Tractor
- 3 – Lawnmowers
- 2 – Trailers
- 1 – Ice Resurfacer

## Building/By-law

- 2 – ½ Ton Pickup

## Infrastructure

- 4 – ½ Ton Pickup
- 1 – 3 Ton Pickup
- 1 – ¾ Ton Pickup
- 1 – 1 Ton Pickup
- 3 – Backhoes
- 1 – Chipper
- 1 – Excavator
- 2 – Graders
- 8 – Single Axle Plow Trucks
- 1 – Speed Radar & Display Trailer
- 3 – Tandem Axle Plow Trucks
- 1 – Tractor
- 1 – Trailer



# Draft Business Plan

PHOTO BY: MARIE SIMPSON





# Annual Business Plan

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An organization's roadmap that details how to achieve its goals.

The 2023 Business Plan provides:

- An overview of the corporate service and resource alignment
- Department profiles, which outline the core services provided by staff
- *A work plan, linking key departmental initiatives with priority areas of focus or core service improvements*



# Administrative Service Alignment

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Georgian Bluffs Council

Chief Administrative Officer

Corporate Services

Community Services

Infrastructure and Building services

Planning and Development Services

Inter Township Fire Department

Corporate Services

Finance

Infrastructure Services

Building Services

# 2022 Success - Highlights

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- Recovery from the pandemic
- Increasing stability within our work team; strengthening relationships with external stakeholders
- Municipal and School Board election
- On-boarding new Council/ orientation
- BioGrid RFP
- 80 development applications; over 100 development consultations
- 353 building permits were issued; 92 new dwelling units created
- Supported the community-led Oxenden Indigenous art project



# 2022 Challenges- Highlights

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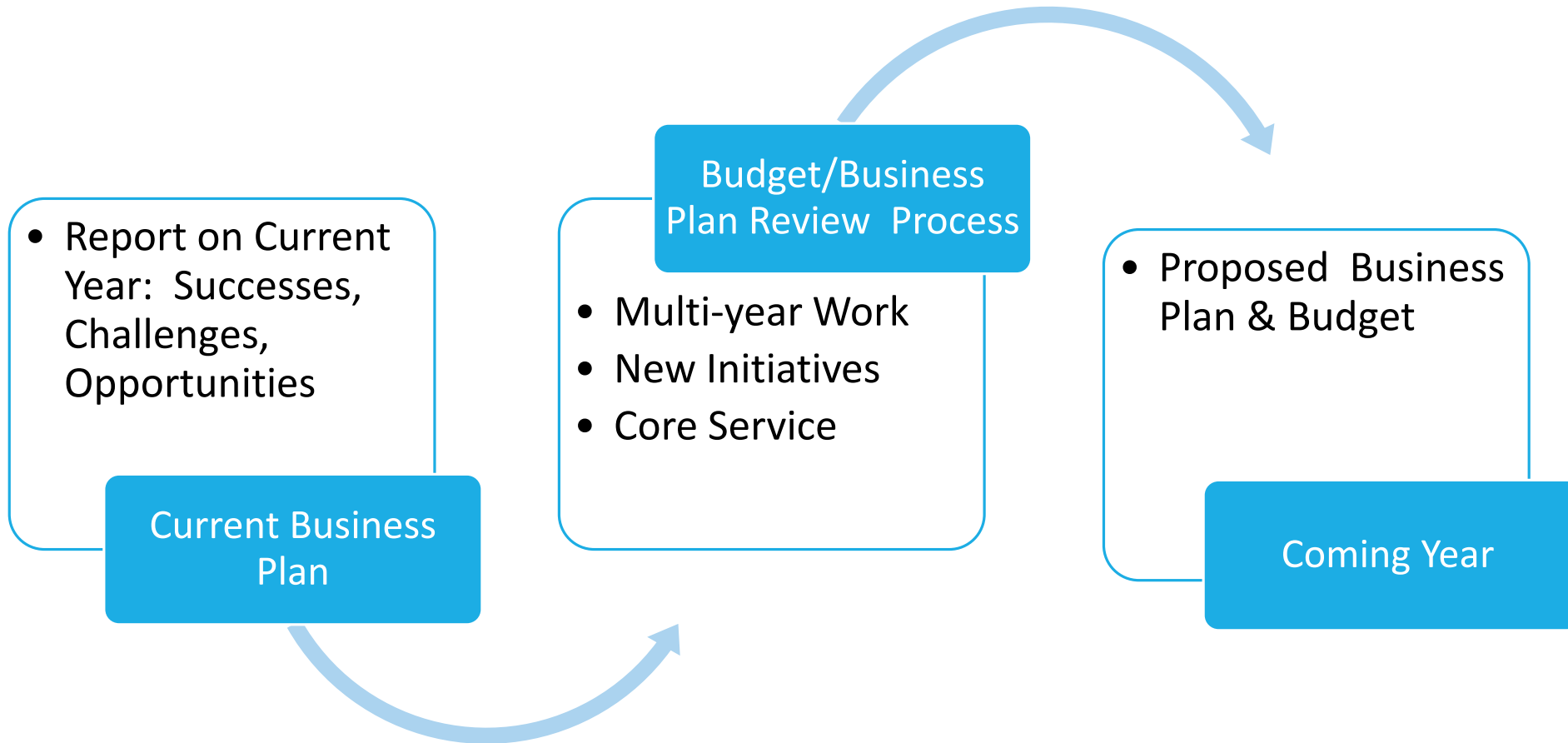


- Some workforce instability, challenges filling vacancies
- Cost increases for services, equipment, materials
- Constant tension for staff resources between Core Services and Department/Corporate Initiatives
- Department and Corporate initiatives have not progressed as much as intended



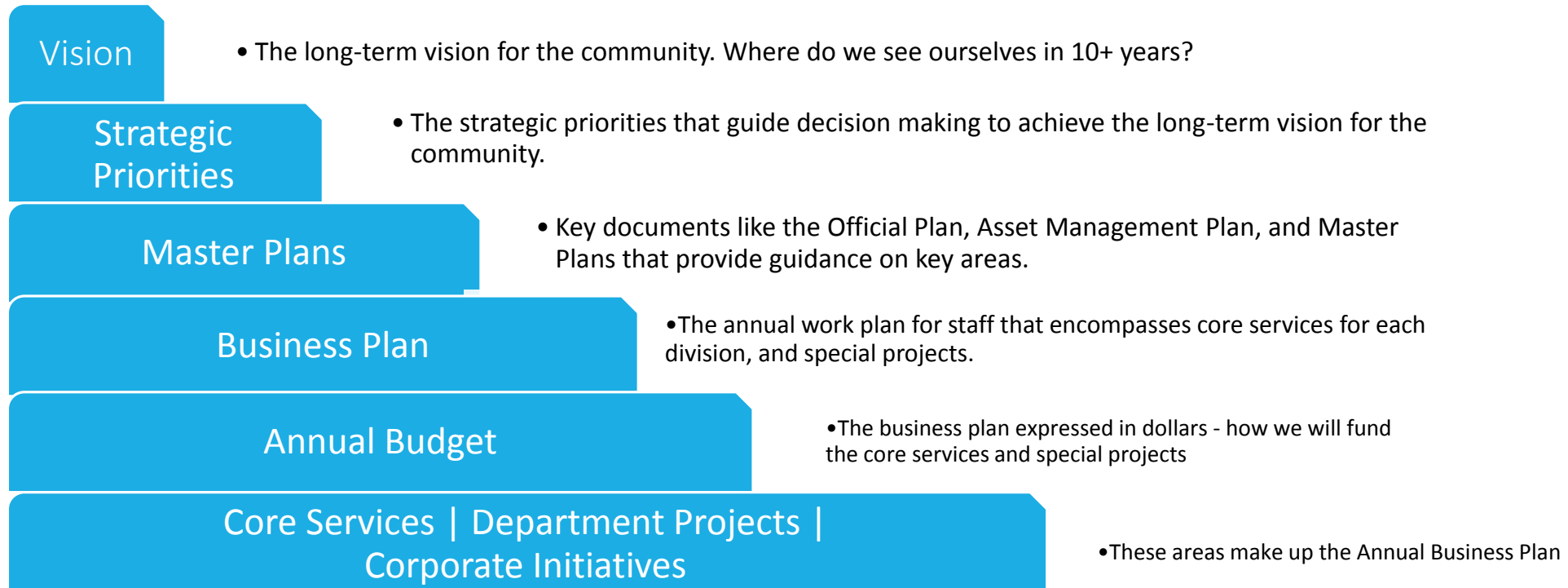
# Business Plan Process

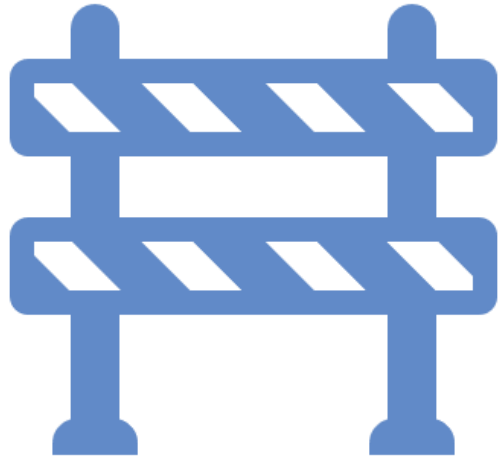
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# 2023 Business Plan

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# Core Services

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- Activities which generally fall within department operating budgets
- Part of regular, ongoing service to the community
- Ongoing annual programs of work

The Township's departments are resourced to provide day-to-day operational/core service

# Department Initiatives



- Over and above Core Service activities
- One-time projects/involves one service area: e.g. playground installation
- New legislation relevant to the service area: e.g. new legislation for cemeteries
- Internal Operating procedure review e.g. modernizing financial processes
- Continuous improvement Activities: e.g. streamlining internal processes



# Corporate Strategic Initiatives

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- Major projects, studies, master plan and reviews
- In addition to the Core Services and Department Initiatives
- Draw resources from across the corporation and/or involve external stakeholders
- Please see Appendix A for a Summary of Current Major Initiatives

**Over 40  
Major Initiatives**

# 2023 Draft Business Plan

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The Georgian Bluffs context:



Need to reassess the annual workplan(s)

- Departments are resourced for Core Service
- Department initiatives are those which support or streamline core services
- Over 40 current Major Corporate Initiatives

# 2023 Business and Work Plan


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## Major Corporate Initiatives Review Criteria

- ✓ Contractual Commitment
- ✓ Legislated Requirement/Compliance
- ✓ Impact of deferral
- ✓ Streamlines service or processes







# 2023 Operating and Capital Budget

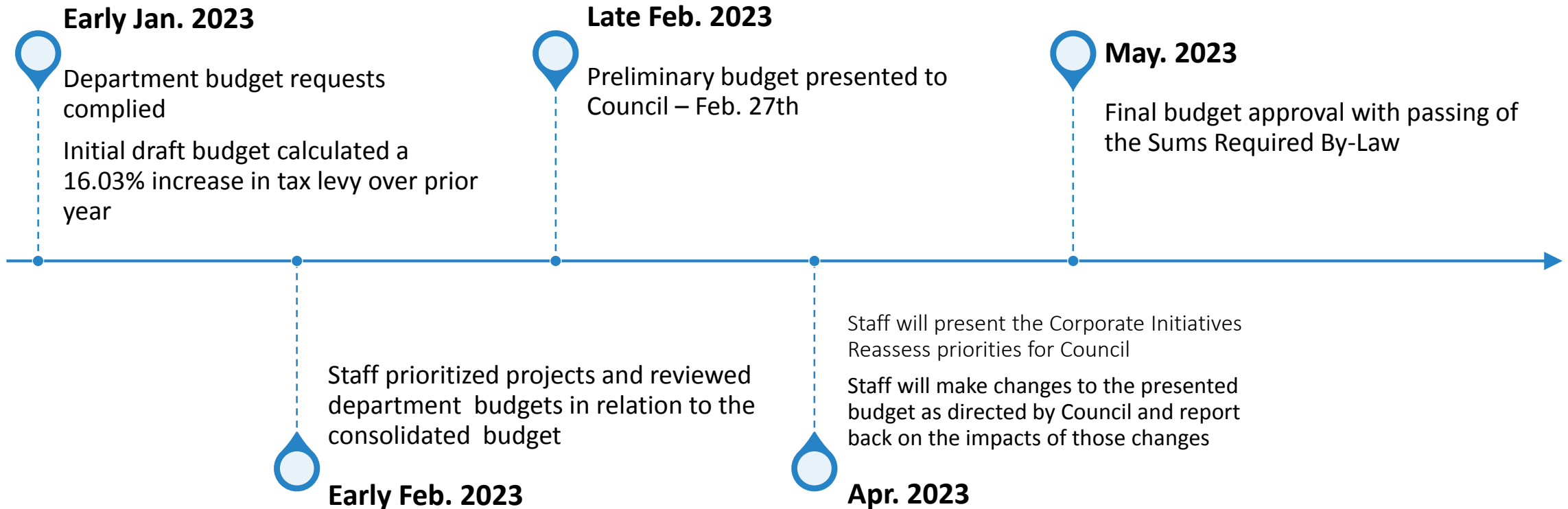
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PHOTO BY: ANN SCHNEIDER



# 2023 Budget Process & Timeline

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# Items Deferred by Staff

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## FULLY DEFERRED

- Utility ATV – budget \$ 40,000
- Rubber floor upgrades at Shallow Lake Community Centre – budget \$ 50,000
- Rail trail upgrades – budget \$ 50,000
- Budgeting and reporting software – budget \$ 30,000
- Permanent full-time Customer Service Representative – budget \$ 65,000
- Permanent full-time Community Services Facilitator – budget \$ 88,500

## PARTIALLY DEFERRED

These projects will be funded over two years, with 2023 funds going to reserves and the intention for the project to be fully funded and completed in 2024.

- Tandem Plow Truck – deferred \$ 250,000
- Tractor – deferred \$ 100,000
- Brushing Arm – deferred \$ 50,000

# Proposed 2023 Budget Summary

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% Increase in Municipal tax rate over prior year = 5.92%

Estimated Increase in Municipal Taxes for a SFD assessed at \$ 294,000 = \$ 104.00

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Proposed +/-</b>
Taxes Levied for Operating	\$ 9,916,925	\$ 10,235,575	+ \$ 318,650
Taxes Levied for Capital	\$ 1,102,875	\$ 1,655,425	+ \$ 552,550
<b>Total Taxes Levied</b>	<b>\$ 11,019,800</b>	<b>\$ 11,891,000</b>	<b>+ \$ 871,200</b>

# 2023 Budgeted Salaries & Benefits

- Differences in 2022 budget and actual due to staff vacancies throughout the year
- For all staff and Council – proposing a 3.0% COLA
- Proposing one new permanent full-time position in Building & By-law
- Proposing one new seasonal position in Administration
- 2023 budget reflects the current service alignment of staff

Department	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Council	\$ 213,000	\$ 154,409	\$ 191,250	- \$ 21,750
Administration	\$ 986,500	\$ 884,896	\$ 982,000	- \$ 4,500
Finance	\$ 458,200	\$ 378,889	\$ 485,700	+ \$ 27,500
Building & By-law	\$ 289,300	\$ 258,669	\$ 414,500	+ \$ 125,200
Planning	\$ 201,600	\$ 151,125	\$ 228,500	+ \$ 26,900
Infrastructure	\$ 1,754,500	\$ 1,308,560	\$ 1,599,750	- \$ 154,750
Community Services	\$ 386,600	\$ 279,898	\$ 574,700	+ \$ 188,100
<b>Total</b>	<b>\$ 4,289,700</b>	<b>\$ 3,416,446</b>	<b>\$ 4,476,400</b>	<b>+ \$ 186,700</b>

# 2023 Budgeted Contracted Services

- OPP – 4 year agreement expiring December 2024
- Wiaraton Fire – 5 year agreement expiring June 2026
- Garbage & Recycling – 5 year agreement expiring September 2025
- Animal Control – 4 year agreement expiring December 2025
- Cemetery Care – 4 year agreement expiring October 2023

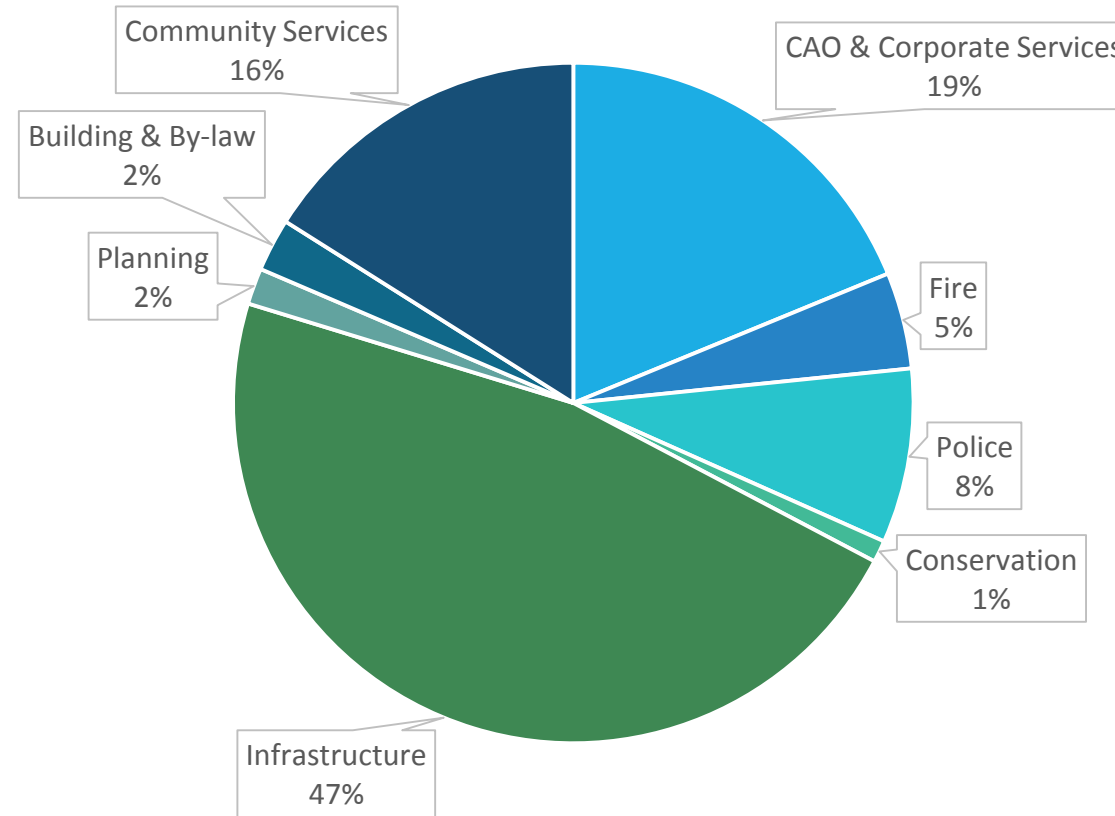
Contracted Service	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Policing (OPP)	\$ 1,685,300	\$ 1,685,300	\$ 1,675,000	- \$ 10,300
Wiaraton Fire	\$ 90,000	\$ 99,662	\$ 100,000	+ \$ 10,000
Garbage	\$ 450,000	\$ 466,699	\$ 500,000	+ \$ 50,000
Recycling	\$ 290,000	\$ 320,982	\$ 320,000	+ \$ 30,000
Animal Control	\$ 28,500	\$ 26,620	\$ 28,500	\$ NIL
Cemetery Care	\$ 50,000	\$ 41,156	\$ 52,500	+ \$ 2,500
<b>Total</b>	<b>\$ 2,593,800</b>	<b>\$ 2,640,419</b>	<b>\$ 2,676,000</b>	<b>+ \$ 82,200</b>

# 2023 Insurance

- Insurance rates are estimated to increase by 15.41% over prior year
  - 2022 Actual: \$ 807,150
  - 2023 Budget: \$ 931,500
  
- Township staff will be sitting down with Insurance to discuss this increase further

# 2023 Budgeted Expenses by Service Alignment

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# 2023 Council Operating Budget

- \$ 10,500 of 2022 actual donations consists of rental fee waiver for Kilsyth Seniors/Derby Pioneer Club pursuant to by-law 11-2015 passed by Council on February 4, 2015

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 213,000	\$ 154,409	\$ 191,250	- \$ 21,750
Mileage	\$ 13,500	\$ 4,166	\$ 8,500	- \$ 5,000
Professional Development	\$ 26,000	\$ 2,479	\$ 26,000	\$ NIL
Communications	\$ 6,000	\$ 9,625	\$ 6,000	\$ NIL
Donations	\$ 9,000	\$ 14,014	\$ 20,000	+ \$ 11,000
Other	\$ 3,000	\$ 4,680	\$ 3,000	\$ NIL
<b>Total</b>	<b>\$ 270,500</b>	<b>\$ 189,373</b>	<b>\$ 254,750</b>	<b>- \$ 15,750</b>





# Office of the CAO

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PHOTO BY: LORI PEARSON



# 2023 Initiatives – Office of the CAO

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- 1) Short-Term Accommodations – budget \$ 90,000 funded from Tax Levy
  - A detailed staff report is scheduled for the March 8<sup>th</sup> Committee of the Whole meeting
- 2) Fire Master Plan – budget \$ 75,000 funded from Reserves
- 3) Master Stormwater Management Plan for East Linton/Township – budget \$ 85,000 for the East Linton area funded from Reserves
- 4) Cobble Beach Sewer Extension Studies – budget \$ 50,000 funded from Reserves





# Corporate Services

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PHOTO BY:  
CHRISTINE (BLUEWATER  
LAVENDER)



# 2023 Corporate Services Operating Budget

- 2022 other budget includes \$ 80,000 for elections, unaudited actuals total approx. \$ 54,000
- Computer & Equipment includes IT fees paid to Infinity
- Increase in professional fees for legal costs associated with ongoing claims

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 986,500	\$ 884,896	\$ 982,000	- \$ 4,500
Professional Development	\$ 15,000	\$ 13,010	\$ 15,000	\$ NIL
Computers & Equipment	\$ 178,000	\$ 203,442	\$ 188,000	+ \$ 10,000
Materials & Supplies	\$ 85,000	\$ 92,805	\$ 85,000	\$ NIL
Communications	\$ 4,000	\$ 1,858	\$ 3,000	- \$ 1,000
Professional Fees	\$ 130,000	\$ 151,990	\$ 172,500	+ \$ 42,500
Insurance	\$ 167,000	\$ 182,927	\$ 183,000	+ \$ 16,000
Other	\$ 99,000	\$ 84,434	\$ 13,805	- \$ 85,195
<b>Total</b>	<b>\$ 1,664,500</b>	<b>\$ 1,615,362</b>	<b>\$ 1,642,305</b>	<b>- \$ 22,195</b>

# 2023 Other Services Budgets

- ITFD budget includes a 12.02% operating increase and a 20.14% capital decrease (overall increase of 7.09%). Increases due to legislative requirements related to volunteer training.
- Georgian Bluffs collects sewage fees on behalf of Cobble Beach for the Waste Water System – on the “2023 Corporate Services Operating Budget Funding” slide you will see the offsetting revenue

Local Board	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Animal Control & Livestock	\$ 33,700	\$ 31,414	\$ 33,700	\$ NIL
Emergency Planning & Protection	\$ 40,000	\$ 13,109	\$ 36,750	- \$ 3,250
Police Services	\$ 1,692,300	\$ 1,699,562	\$ 1,683,250	- \$ 9,050
Fire Services	\$ 794,875	\$ 695,488	\$ 855,000	+ \$ 60,125
Cobble Beach Sewage	\$ 170,000	\$ 224,791	\$ 200,000	+ \$ 30,000
Grey Sauble Conservation	\$ 200,500	\$ 200,475	\$ 210,500	+ \$ 10,000
Library	\$ 363,000	\$ 360,984	\$ 384,000	+ \$ 21,000
Georgian Bluffs-Chatsworth Biodigester	\$ 185,350	\$ 180,455	\$ 190,350	+ \$ 5,000
<b>Total</b>	<b>\$ 3,479,725</b>	<b>\$ 3,406,277</b>	<b>\$ 3,593,550</b>	<b>+ \$ 113,825</b>

# 2023 Finance Operating Budget

Other includes:

- Contracted support to assist with staff vacancy
- Costs associated with Tax Sales; these costs are fully recovered through the tax sale process

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 458,200	\$ 323,044	\$ 485,700	+ \$ 27,500
Professional Development	\$ 7,500	\$ 671	\$ 5,000	- \$ 2,500
Audit Fees	\$ 35,000	\$ 34,891	\$ 37,750	+ \$ 2,750
Memberships	\$ 2,000	\$ 1,321	\$ 1,500	- \$ 500
Other	\$ 13,000	\$ 92,900	\$ 25,000	+ \$ 12,000
<b>Total</b>	<b>\$ 515,700</b>	<b>\$ 452,827</b>	<b>\$ 554,950</b>	<b>+ \$ 39,250</b>

# 2023 Cemeteries Operating Budget

- Increase in General Maintenance is to reflect additional costs associated with assuming Hamilton Cemetery

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
General Maintenance	\$ 3,000	\$ 1,844	\$ 8,500	+ \$ 5,500
Boyd Cemetery	\$ 18,500	\$ 9,419	\$ 18,750	+ \$ 250
Mount Pleasant Cemetery	\$ 30,500	\$ 32,416	\$ 34,250	+ \$ 3,750
Oxenden Cemetery	\$ 13,500	\$ 11,452	\$ 13,750	+ \$ 250
Big Bay Cemetery	\$ 1,650	\$ 1,620	\$ 1,800	+ \$ 150
Jackman Cemetery	\$ 1,250	\$ 1,080	\$ 1,250	\$ NIL
St. James Cemetery	\$ 1,250	\$ 1,080	\$ 1,250	\$ NIL
<b>Total</b>	<b>\$ 69,650</b>	<b>\$ 58,911</b>	<b>\$ 79,550</b>	<b>+ \$ 9,900</b>

# 2023 Corporate Services Operating Budget Funding

This includes the funding allocations for Council, Corporate Services, Finance and Cemeteries

Description	2023 Budget
<b>Total Operating Expenditures</b>	<b>\$ 6,125,105</b>
Operating Grants	\$ 903,700
User Fees	\$ 370,450
User Fees – Cobble Sewage	\$ 200,000
Other – Investment Income	\$ 200,000
Tax Levy	\$ 4,450,955



# 2023 Initiatives – Corporate Services

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- 1) Public Citizen Portal – budget \$ 50,000 funded from Reserves
- 2) Community Engagement - “Bang the Table” – budget \$ 10,000 funded from Tax Levy
- 3) Oxenden Columbarium – budget \$ 40,000 funded from Reserves





# Planning

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PHOTO BY: KIM BURNS



# 2023 Planning Operating Budget

- Salaries & benefits includes amounts paid to the community members of the Committee of Adjustment

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 201,600	\$ 151,125	\$ 228,500	+ \$ 26,900
Professional Development	\$ 7,500	\$ 2,467	\$ 11,500	+ \$ 4,000
Professional Fees	\$ 35,000	\$ 41,621	\$ 40,000	+ \$ 5,000
Memberships	\$ 1,500	\$ 938	\$ 2,600	+ \$ 1,100
Communications	\$ 500	\$ 504	\$ 500	\$ NIL
Other	\$ 500	\$ 4,382	\$ 500	\$ NIL
<b>Total</b>	<b>\$ 246,600</b>	<b>\$ 201,037</b>	<b>\$ 283,600</b>	<b>+ \$ 37,000</b>

# 2023 Planning Operating Budget Funding

Description	2023 Budget
<b>Total Operating Expenditures</b>	<b>\$ 283,600</b>
User Fees	\$ 97,500
Tax Levy	\$ 186,100

# 2023 Initiatives - Planning

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- 1) Community Improvement Plan (CIP) – budget \$ 40,000 funded from Reserves
- 2) Cloudpermit – budget \$ 25,000 funded from Tax Levy



# Building & By-law

PHOTO BY: PAM SHOULDICE

# 2023 Building & By-Law Operating Budget

Proposing one new permanent full-time position for Building Services Technician

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 289,300	\$ 258,669	\$ 414,500	+ \$ 125,200
Professional Development	\$ 10,000	\$ 3,249	\$ 12,000	+ \$ 2,000
Professional Fees	\$ 19,500	\$ 35,098	\$ 35,000	+ \$ 15,500
Memberships	\$ 1,000	\$ 947	\$ 1,200	+ \$ 200
Communications	\$ 1,800	\$ 1,627	\$ 1,800	\$ NIL
Vehicle	\$ 19,000	\$ 24,610	\$ 29,700	+ \$ 10,700
Other	\$ 16,000	\$ 28,423	\$ 16,250	+ \$ 250
<b>Total</b>	<b>\$ 356,600</b>	<b>\$ 352,623</b>	<b>\$ 510,450</b>	<b>+ \$ 153,850</b>

# 2023 Building & By-Law Operating Budget Funding

Description	2023 Budget
<b>Total Operating Expenditures</b>	<b>\$ 510,450</b>
User Fees	\$ 416,950
Tax Levy	\$ 93,500





# Infrastructure

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PHOTO BY: PAMELA C

# 2023 Infrastructure Operating Budget

- Included in the Road Maintenance program is \$ 25,000 allocated for sidewalk and curb replacement

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 1,754,500	\$ 1,308,560	\$ 1,599,750	- \$ 154,750
Professional Development	\$ 40,000	\$ 26,114	\$ 50,000	+ \$ 10,000
Materials & Supplies	\$ 44,500	\$ 37,555	\$ 50,000	+ \$ 5,500
Communications	\$ 2,500	\$ 3,764	\$ 4,000	+ \$ 1,500
Memberships	\$ 3,000	\$ 3,971	\$ 4,000	+ \$ 1,000
Insurance	\$ 230,000	\$ 227,880	\$ 253,500	+ \$ 23,500
Road Maintenance	\$ 550,000	\$ 477,350	\$ 572,500	+ \$ 22,500
Drainage	\$ 375,500	\$ 318,766	\$ 378,000	+ \$ 2,500
Winter Control	\$ 286,500	\$ 168,133	\$ 356,500	+ \$ 70,000
Streetlights	\$ 18,000	\$ 36,522	\$ 18,000	\$ NIL
Other	\$ 2,500	\$ 5,461	\$ 2,500	\$ NIL
<b>Total</b>	<b>\$ 3,307,000</b>	<b>\$ 2,614,076</b>	<b>\$ 3,288,750</b>	<b>- \$ 18,250</b>

# 2023 Infrastructure Fleet/Equipment Operating Budget

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Repairs & Maintenance	\$ 201,000	\$ 215,810	\$ 238,000	+ \$ 37,000
Materials & Supplies	\$ 25,000	\$ 21,683	\$ 25,000	\$ NIL
Fuel	\$ 125,000	\$ 260,862	\$ 250,000	+ \$ 125,000
Insurance	\$ 107,500	\$ 107,484	\$ 139,000	+ \$ 31,500
Licenses & GPS	\$ 45,000	\$ 41,449	\$ 47,000	+ \$ 2,000
<b>Total</b>	<b>\$ 503,500</b>	<b>\$ 647,289</b>	<b>\$ 699,000</b>	<b>+ \$ 195,500</b>

# 2023 Infrastructure Operating Budget Funding

Description	2023 Budget
<b>Total Operating Expenditures</b>	<b>\$ 3,987,750</b>
Operating Grants	\$ 80,000
User Fees	\$ 61,350
Tax Levy	\$ 3,846,400

# 2023 Initiatives - Infrastructure

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- 1) Surface Treatment program – budget \$ 700,000 funded from Grants (*Please see Appendix B*)
- 2) Crack Sealing program – budget \$ 50,000 funded from Grants (*Please see Appendix B*)
- 3) Road Construction – budget \$ 220,000 funded from Reserves, Grants and Tax Levy (*Please see Appendix B*)
- 4) Elm Street – budget \$ 3,250,000 funded from Reserves ~ this project is being completed by Town of South Bruce Peninsula (*Please see Appendix B*)
- 5) Road Studies – budget \$ 20,000 funded from Tax Levy (*Please see Appendix B*)
- 6) Bridges EA study – budget \$ 40,000 funded from Tax Levy (*Please see Appendix B*)
- 7) Gravel retriever – budget \$ 50,000 funded from Reserves
- 8) 1 Ton Pickup – budget \$ 120,000 funded from Tax Levy
- 9) Float trailer – budget \$ 60,000 funded from Reserves
- 10) Stormwater Management Pond Cleaning Pre-Work – budget \$ 20,000 funded from Tax Levy
- 11) Update Streetscan database – budget \$ 50,000 funded from Tax Levy
- 12) Traffic Calming – budget \$ 25,000 funded from Tax Levy



A photograph of a rock cairn on a lakeshore at sunset. The sky is a vibrant orange and yellow, with a faint rainbow visible in the distance. The water is calm, reflecting the warm colors of the sky. In the foreground, several ducks are swimming in the water. The background shows a line of trees and a small building on the shore.

# Community Services

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PHOTO BY: PATTI GIVEN



# 2023 Community Services Operating Budget

- At this time staff have not been notified of the 2022 contribution for Keady Arena

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Salaries & Benefits	\$ 386,600	\$ 279,898	\$ 574,700	+ \$ 188,100
Professional Development	\$ 5,500	\$ 1,306	\$ 5,500	\$ NIL
Materials & Supplies	\$ 58,100	\$ 7,469	\$ 58,000	- \$ 100
Vehicle & Equipment	\$ 13,000	\$ 18,399	\$ 12,500	- \$ 500
Communications	\$ 750	\$ 681	\$ 650	- \$ 100
Sports Subsidy	\$ 32,350	\$ 31,583	\$ 32,450	+ \$ 100
Keady Arena	\$ 60,000	\$ NIL	\$ 60,000	\$ NIL
Trails	\$ 5,000	\$ 8,358	\$ 5,000	\$ NIL
Parks & Recreation	\$ 85,200	\$ 78,464	\$ 88,600	+ \$ 3,400
Garbage	\$ 479,000	\$ 491,246	\$ 529,500	+ \$ 50,500
Recycling	\$ 304,000	\$ 334,222	\$ 336,000	+ \$ 32,000
<b>Total</b>	<b>\$ 1,429,500</b>	<b>\$ 1,251,626</b>	<b>\$ 1,702,900</b>	<b>+ \$ 273,400</b>

# 2023 Facilities Operating Budget

- Includes Shallow Lake Community Centre, Derby Community Centre, Kemble Arena, Administrative Building, Keppel, Sarawak and Derby Shops

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Utilities	\$ 148,000	\$ 80,404	\$ 159,250	+ \$ 11,250
Materials & Supplies	\$ 42,250	\$ 22,652	\$ 36,500	- \$ 5,750
Communications	\$ 6,250	\$ 4,071	\$ 6,600	+ \$ 350
Insurance	\$ 183,500	\$ 130,918	\$ 214,750	+ \$ 31,250
Repairs & Maintenance	\$ 48,000	\$ 36,083	\$ 60,250	+ \$ 12,250
Other	\$ 22,000	\$ 7,654	\$ 26,000	+ \$ 4,000
<b>Total</b>	<b>\$ 450,000</b>	<b>\$ 281,782</b>	<b>\$ 503,350</b>	<b>+ \$ 53,350</b>

# 2023 Community Services Operating Budget Funding

Description	2023 Budget
<b>Total Operating Expenditures</b>	<b>\$ 2,206,250</b>
Recycling Grant	\$ 195,500
User Fees	\$ 490,250
Tax Levy	\$ 1,520,500

# 2023 Initiatives – Community Services

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- 1) Office Furniture – budget \$ 15,000 funded from Tax Levy
- 2) Climate Action Green Fleet study – budget \$ 50,000 funded from Reserves
- 3) Municipally Owned Building Modernization – budget \$ 375,000 funded from Reserves
- 4) Electric Vehicle Charging Station – budget \$ 160,000 funded from Grants and Tax Levy
- 5) Energy Demand Conservation Strategies – budget \$ 25,000 funded from Tax Levy
- 6) Sarawak Family Park Walkway – budget \$ 125,000 funded from Reserves
- 7) Kilsyth Playground and Walkway – budget \$ 175,000 funded from Reserves and Grants

# Future Capital Reserve Contributions

All contributions are funded from the current year tax levy

These are funds set aside for the future repair, purchase or construction of infrastructure and capital

Description	2023 Budget
Road Construction	\$ 300,000
Bridges	\$ 100,000
Fleet/Equipment	\$ 200,000
Fleet/Equipment – Tandem Plow Truck	\$ 250,000
Fleet/Equipment – Tractor	\$ 100,000
Fleet/Equipment – Brushing Arm	\$ 50,000
Parks & Recreation	\$ 150,000
Information Technology (IT)	\$ 15,000
Election	\$ 23,000
<b>Total</b>	<b>\$ 1,188,000</b>

# 2023 Proposed Operating Budget Summary

Category	2022 Budget	2023 Budget	Proposed Budget + / -
Operating Expenses	\$ 12,566,875	\$ 13,113,155	+ \$ 546,280
Less: Operating Revenue	\$ 2,649,950	\$ 3,015,700	+ \$ 365,750
<b>Taxes Levied for Operating Purposes</b>	<b>\$ 9,916,925</b>	<b>\$ 10,097,455</b>	<b>+ \$ 180,530</b>



# 2023 Proposed Capital Budget Summary

Category	2022 Budget	2023 Budget	Proposed Budget + / -
Total Capital & Enhancements	\$ 7,917,000	\$ 7,183,000	- \$ 734,000
Less: Reserves	\$ 4,508,350	\$ 4,388,750	- \$ 119,600
Less: Grants	\$ 2,305,775	\$ 1,000,705	- \$ 1,305,070
<b>Taxes Levied for Capital Purposes</b>	<b>\$ 1,102,875</b>	<b>\$ 1,793,545</b>	<b>+ \$ 690,670</b>

# 2023 Proposed Tax Levy

Category	2022 Budget	2023 Budget	Proposed + / -
Taxes Levied for Operating	\$ 9,916,925	\$ 10,097,455	+ \$ 180,530
Taxes Levied for Capital	\$ 1,102,875	\$ 1,793,545	+ \$ 690,670
<b>Total Taxes Levied</b>	<b>\$ 11,019,800</b>	<b>\$ 11,891,000</b>	<b>+ \$ 871,200</b>
Weighted Assessment	1,844,477,451	1,879,044,547	
Municipal Tax Rate	0.00597448	0.00632822	

% Increase in Municipal tax rate over prior year = 5.92%

What does this equate to for residents?

	2022 Municipal Tax Rate	2023 Proposed Municipal Tax Rate
2023 Average Single-Family Dwelling Assessment	\$ 294,000	\$ 294,000
Municipal Residential Tax Rate	0.00597448	0.00632822
County Tax Rate	0.00374005	0.00379556
Education Tax Rate	0.00153000	0.00153000
Combined Tax Rate	0.01124453	0.01165378
Municipal Taxes (Assessment x Municipal Tax Rate)	\$ 1,756.50	\$ 1,860.50
Combined Taxes	\$ 3,305.89	\$ 3,426.22
Estimated Increase in Combined Property Taxes		\$ 120.33

# 2023 Water System Budget

PLEASE NOTE: WATER SYSTEMS MUST BE SELF-FUNDED AND DO NOT IMPACT THE MUNICIPAL TAX LEVY

PHOTO BY: JIM MARTIN



# 2023 East Linton Water System Budget

- Any surplus will be transferred to the East Linton Water System reserve
- 2023 Capital costs consists of:
  - Membrane filtration units inspection and replacement
  - High lift pump motor replacement
  - UV system upgrades
  - Raw water main coupling replacements

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Heat & Hydro	\$ 35,000	\$ 42,651	\$ 40,000	+ \$ 5,000
Contracted Services	\$ 120,000	\$ 177,148	\$ 200,000	+ \$ 80,000
Insurance	\$ 31,250	\$ 30,618	\$ 35,000	+ \$ 3,750
Repairs & Maintenance	\$ 48,000	\$ 24,056	\$ 24,000	- \$ 24,000
Property Taxes	\$ 5,000	\$ 5,390	\$ 5,500	+ \$ 500
Capital	\$ 210,000	\$ 62,084	\$ 233,000	+ \$ 23,000
Other	\$ 1,000	\$ NIL	\$ NIL	- \$ 1,000
<b>Total Expenses</b>	<b>\$ 450,250</b>	<b>\$ 341,947</b>	<b>\$ 537,500</b>	<b>+ \$ 87,250</b>
Water Billings	\$ 454,600	\$ 482,189	\$ 558,000	+ \$ 103,400
Other	\$ 37,500	\$ 63,200	\$ 47,500	+ \$ 10,000
<b>Total Revenue</b>	<b>\$ 492,100</b>	<b>\$ 545,389</b>	<b>\$ 605,500</b>	<b>+ \$ 113,400</b>
<b>Surplus / (Deficit)</b>	<b>\$ 41,850</b>	<b>\$ 203,442</b>	<b>\$ 68,000</b>	<b>+ \$ 26,150</b>



# 2023 Shallow Lake Water System Budget

- 2023 Capital costs consists of:
  - Floc tank liner
  - New actuators for gravity filters
  - Gravity sand filters
  - Ion exchange units

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Heat & Hydro	\$ 23,000	\$ 24,443	\$ 25,000	+ \$ 2,000
Contracted Services	\$ 130,000	\$ 175,243	\$ 175,000	+ \$ 45,000
Insurance	\$ 20,000	\$ 18,198	\$ 21,000	+ \$ 1,000
Professional Fees	\$ 2,500	\$ 431	\$ 500	- \$ 2,000
Repairs & Maintenance	\$ 26,500	\$ 23,206	\$ 21,500	- \$ 5,000
Property Taxes	\$ 20,000	\$ 19,449	\$ 20,000	\$ NIL
Capital	\$ 130,000	\$ 70,784	\$ 128,550	- \$ 1,450
<b>Total Expenses</b>	<b>\$ 352,000</b>	<b>\$ 331,754</b>	<b>\$ 391,550</b>	<b>+ \$ 39,550</b>
Water Billings	\$ 325,500	\$ 335,960	\$ 393,000	+ \$ 67,500
Other	\$ NIL	\$ NIL	\$ NIL	\$ NIL
<b>Total Revenue</b>	<b>\$ 325,500</b>	<b>\$ 335,960</b>	<b>\$ 393,000</b>	<b>+ \$ 67,500</b>
<b>Surplus / (Deficit)</b>	<b>- \$ 26,500</b>	<b>\$ 4,206</b>	<b>\$ 1,450</b>	<b>+ \$ 27,950</b>



# 2023 Pottawatom Water System Budget

- Estimated that system will continue to operate in a deficit until 2027
- 2023 Capital costs consists of:
  - Short-term water system improvements

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Heat & Hydro	\$ 3,000	\$ 4,296	\$ 4,000	+ \$ 1,000
Contracted Services	\$ 56,000	\$ 61,841	\$ 65,000	+ \$ 9,000
Insurance	\$ 10,750	\$ 10,152	\$ 12,000	+ \$ 1,250
Professional Fees	\$ 1,000	\$ 431	\$ 500	- \$ 500
Repairs & Maintenance	\$ 13,650	\$ 15,592	\$ 13,650	\$ NIL
Capital	\$ 25,000	\$ NIL	\$ 20,000	- \$ 5,000
<b>Total Expenses</b>	<b>\$ 109,400</b>	<b>\$ 92,312</b>	<b>\$ 115,150</b>	<b>+ \$ 5,750</b>
<b>Water Billings Revenue</b>	<b>\$ 57,500</b>	<b>\$ 58,498</b>	<b>\$ 68,000</b>	<b>+ \$ 10,500</b>
<b>Surplus / (Deficit)</b>	<b>- \$ 51,900</b>	<b>- \$ 33,814</b>	<b>- \$ 47,150</b>	<b>+ \$ 4,750</b>

# 2023 Oxenden Water System Budget

- Any surplus will be transferred to the Oxenden Water System reserve

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Heat & Hydro	\$ 500	\$ 445	\$ 500	\$ NIL
Contracted Services	\$ 45,000	\$ 50,615	\$ 55,000	+ \$ 10,000
Insurance	\$ 10,750	\$ 10,152	\$ 12,000	+ \$ 1,250
Repairs & Maintenance	\$ 6,000	\$ 7,856	\$ 3,000	- \$ 3,000
Transfer to SBP	\$ 275,000	\$ 313,655	\$ 300,000	+ \$ 25,000
Capital	\$ 2,000	\$ NIL	\$ 2,000	\$ NIL
<b>Total Expenses</b>	<b>\$ 339,250</b>	<b>\$ 382,723</b>	<b>\$ 372,500</b>	<b>+ \$ 33,250</b>
Water Billings	\$ 203,000	\$ 128,820	\$ 134,000	- \$ 69,000
SBP Charges	\$ 275,000	\$ 275,045	\$ 300,000	+ \$ 25,000
<b>Total Revenue</b>	<b>\$ 478,000</b>	<b>\$ 403,865</b>	<b>\$ 434,000</b>	<b>- \$ 44,000</b>
<b>Surplus / (Deficit)</b>	<b>\$ 138,750</b>	<b>\$ 21,142</b>	<b>\$ 61,500</b>	<b>- \$ 77,250</b>

# 2023 Water Administration Budget

- Water administration expenses and revenue is allocated out to each water system based on the number of connected users
- 2023 capital is for waterline extension studies

Description	2022 Budget	2022 Actual (Unaudited)	2023 Budget	Proposed Budget + / -
Materials & Supplies	\$ 10,000	\$ 32,523	\$ 12,000	+ \$ 2,000
Professional Fees	\$ 5,500	\$ 215	\$ 5,000	- \$ 500
Capital	\$ NIL	\$ NIL	\$ 100,000	+ \$ 100,000
<b>Total Expenses</b>	<b>\$ 15,500</b>	<b>\$ 32,738</b>	<b>\$ 117,000</b>	<b>+ \$ 101,500</b>
Administrative Fees	\$ 7,300	\$ 4,400	\$ 7,500	+ \$ 200
Late Penalty Charges	\$ 4,500	\$ 4,748	\$ 4,500	\$ NIL
Other	\$ 3,700	\$ 7,510	\$ 105,000	+ \$ 101,300
<b>Total Revenue</b>	<b>\$ 15,500</b>	<b>\$ 16,658</b>	<b>\$ 117,000</b>	<b>+ \$ 101,500</b>

# 2023 Budget Next Steps

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## Apr. 2023

Staff will present the Corporate Initiatives Reassessed priorities to Council

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Staff will make changes to the presented budget as directed by Council

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Staff will report back to Council on the implications of changes and proposed reassessed priorities

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## May 2023

Staff will present a by-law for the approval of the 2023 budget

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Staff will present a by-law for the approval of the Sums Required (municipal tax rate)

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# Closing Remarks

PHOTO BY: LAWANDA EMERY