

2026 Budget Presentation

Submitted by Mike McMurren, Manager of
Finance/Treasurer

February 24th, 2026



MUNICIPALITY OF
South Bruce

Budget Summary

- Reflects Municipality of South Bruce Mission Statement
 - To provide appropriate and efficient services and programs to residents and ratepayers of South Bruce that will enhance the quality of life, provide a safe and desirable environment to work and raise families.
 - Supports the South Bruce Strategic Plan goals and objectives providing fiscal responsibility while facing challenges of a small rural municipality.
- Recognizes use of \$240,000 of estimated investment income earned on the South Bruce Legacy fund. The original \$8M principal remains intact for future use, in accordance with the legacy fund investment policy.
- Also recognizes assessment growth, inflationary allowances, reflects changes to Municipal User Fees and Charges, addresses approved wage grid adjustments, and increases Capital Reserve contributions to support efforts to increase long-term sustainability of infrastructure.



Budget Summary

- OPERATING BUDGET

- The 2026 Budget Operating Revenues are \$7,470,000, Expenses \$11,764,815 and Transfers to Reserves are \$3,136,700.

- USER FEES LEVIED ON TAX BILL

- Overall, user fees levied on the tax bill have decreased by \$3.

- GARBAGE/RECYCLING COLLECTION

- Fees have been reduced to \$45.00 per household/unit per year to reflect changes in the Ontario-wide recycling program; down \$44.00 per year.

- STREETLIGHTING

- Fees have remained the same at \$54.00 per household/unit per year

- WATER AND SEWER FEES

- Water Base Fees are \$670 per year; up \$25 or 3.88%
- Sanitary Sewer Base Fees are \$798 per year; up \$16 or 2.05%



Property Assessments

- Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying properties in Ontario in accordance with the Assessment Act and associated regulations.
- MPAC Assessors are trained in the field of valuation and apply industry appraisal standards and best practices, comparing sales of similar properties.
- Accurate assessments are vital to fair and equitable property taxes.
- Reassessment has been deferred by the Province and Market values continue to be assessed on 2016 values.
- 2026 Total South Bruce Taxable Assessment is \$1.289 billion – up \$15.3M, or 1.2%



Average Total Tax \$ increase per \$100,000 of Assessment (includes County, Education)

- Average Residential Taxes
 - up 2.87%
 - \$47.32 per \$100,000 assessment
- Average Farmland Taxes
 - up 2.87%
 - \$11.83 per \$100,000 assessment



Tax Rate Increases for 2026

- Municipal Tax Rate is 0.00995209, up 2.55% from 2025.
- County Tax Rate is 0.00548342, up 4.3% from 2025.
- Education Tax Rate is 0.00153000, no change from 2025.

- Total Tax Rate is 0.01696551, up 2.87% from 2025.

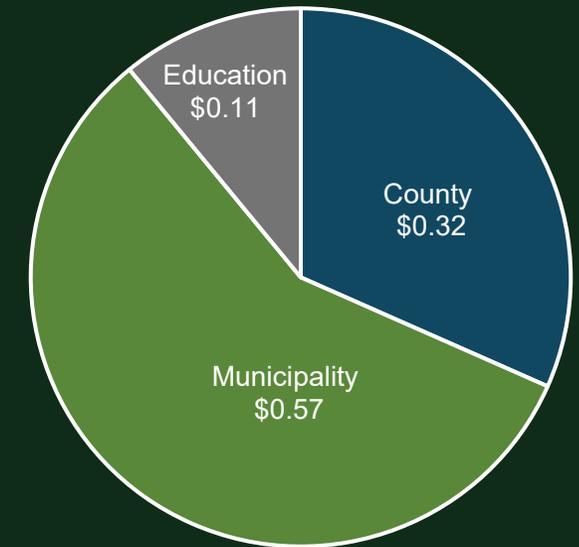
- A residential property with an average assessment of \$288,729 would see an estimated increase of \$136.62 in total property taxes in 2026 over 2025.



2026 Tax Levies

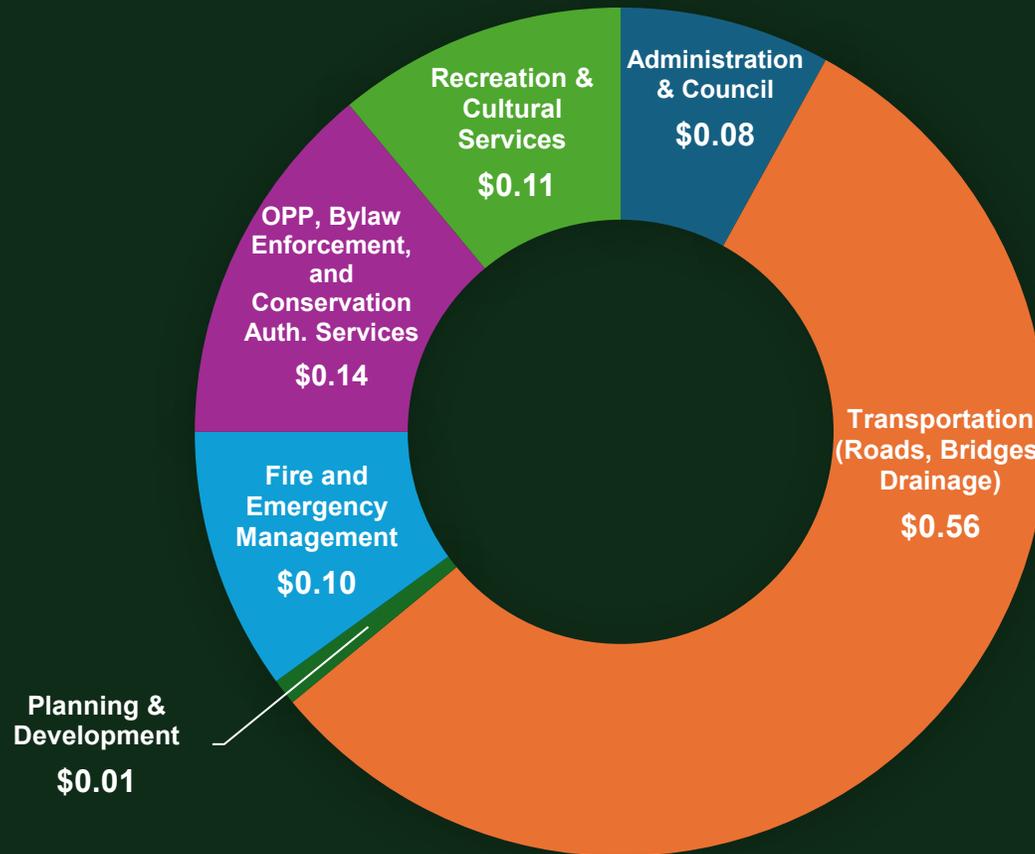
- Municipal Tax Levy is \$7,431,515, up \$318,858 or 4.48%
- County of Bruce Tax Levy for South Bruce is \$4,094,631, up \$241,586 or 6.27%
- Education Levies - \$1,416,128, up \$25,919 or 1.9%
- Total Tax Levies - \$12,942,274, up \$586,363 or 4.75%
- Note that \$0.57 of each Tax dollar is retained for Municipal purposes. \$0.32 is sent to the County of Bruce, and \$0.11 goes toward Education.

\$1 Tax Dollar Allocation

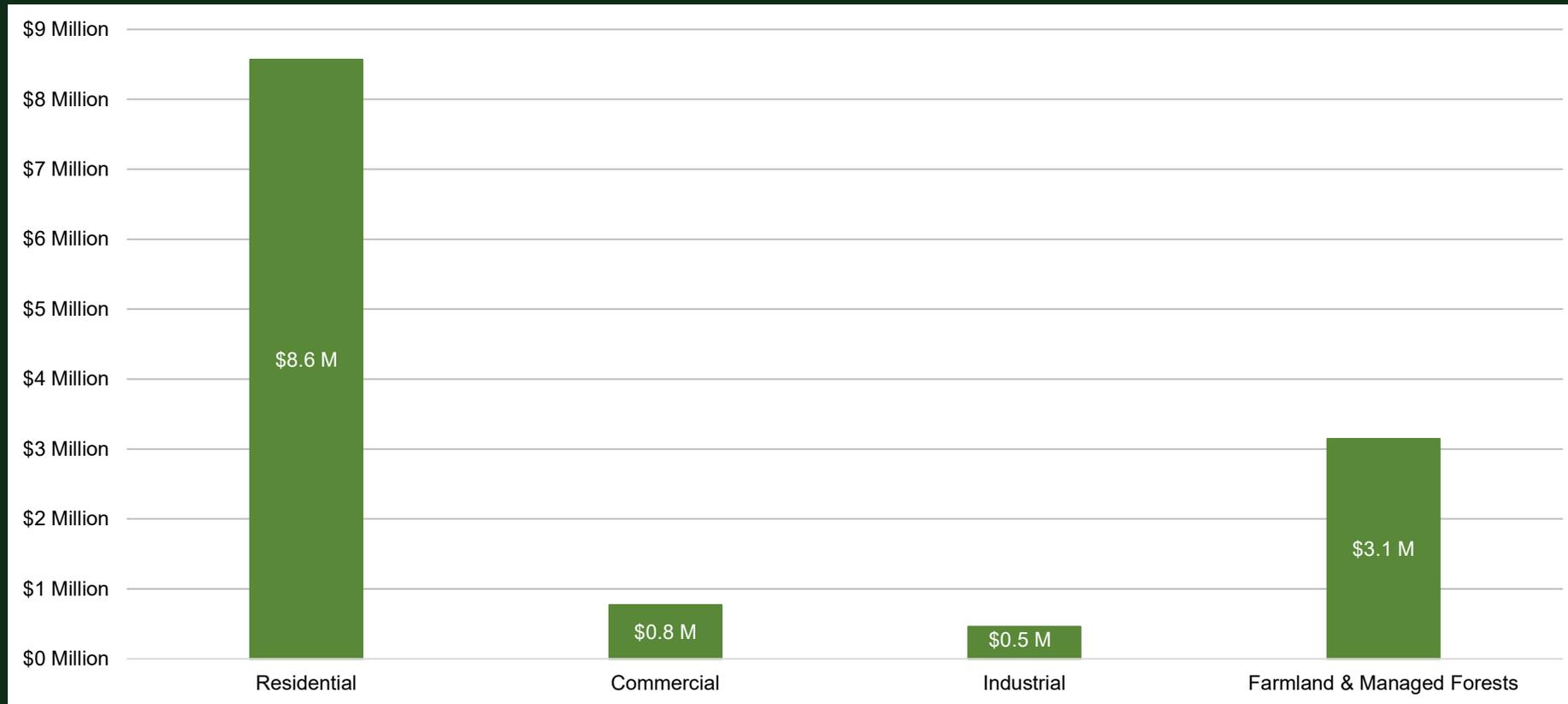


2026 Tax Levies

\$1 Tax Allocation for Municipal Services



2026 Total Taxation by Property Class



Major Impacts to 2026 Municipal Tax Levy

- A 1% increase on the 2025 Municipal Tax Levy represents \$71,113 for Municipal purposes. The major drivers of the 2026 Municipal Tax Levy are:
 - -\$80,800 in additional revenue under the Ontario Municipal Partnership Funding
 - \$88,000 increase to OPP policing costs, outside of the Municipality's control
 - \$11,750 increase to costs for local Conservation Authorities, outside of the Municipality's control
 - \$103,500 increase to budgeted costs for winter control activities, driven by recent harsh winter conditions and actual expenses incurred.
 - \$132,526 increase in budgeted net recreation costs, primarily due to aligning budgeted facility and program revenues with anticipated actuals, including the loss of grant funding and lower-than-budgeted revenues in the prior year. Rising facility maintenance costs also contribute to the increase.
 - \$84,415 increase to reserve contributions for capital purposes funded by taxation, to further long-term sustainability and reduce infrastructure gap



Operating Budget Summary – By Service Type

BUDGET SUMMARY	REVENUE	EXPENDITURES	RESERVE TRANSFERS	2026 NET BUDGET	2025 NET BUDGET	B-B \$ CHANGE	B-B % CHANGE	Tax Levy Impact
-	-	-						
Taxation & OMPF Funding	\$1,001,025	\$0	\$0	(\$1,001,025)	(\$915,075)	(\$85,950)	9.4%	-1.2%
General Gov't & Administration	\$558,550	\$1,051,600	\$189,600	\$682,650	\$672,786	\$9,864	1.5%	0.1%
Nuclear Exploration Project	\$0	\$0	\$0	\$0	(\$11,373)	\$11,373	-100.0%	0.2%
Fire, Em Mgmt, Health&Safety	\$86,000	\$814,000	\$126,000	\$854,000	\$841,610	\$12,390	1.5%	0.2%
Other Protection Services	\$208,500	\$1,364,100	(\$5,600)	\$1,150,000	\$1,049,000	\$101,000	9.6%	1.4%
Transportation Services	\$1,287,050	\$4,060,129	\$1,973,650	\$4,746,729	\$4,614,979	\$131,750	2.9%	1.9%
Water & Sanitary Sewer Services	\$2,975,950	\$2,077,900	\$898,050	\$0	\$0	\$0	0%	0.0%
Garbage, Recycling, Landfill	\$438,400	\$451,400	(\$13,000)	\$0	\$0	\$0	0%	0.0%
Health & Cemeteries	\$92,800	\$110,575	\$0	\$17,775	\$17,150	\$625	3.6%	0.0%
Recreation & Culture	\$764,725	\$1,555,411	\$119,500	\$910,186	\$775,260	\$134,926	17.4%	1.9%
Planning & Development	\$57,000	\$279,700	(\$151,500)	\$71,200	\$68,320	\$2,880	4.2%	0.0%
Operating Fund	\$7,470,000	\$11,764,815	\$3,136,700	\$7,431,515	\$7,112,657	\$318,858	4.48%	4.48%



Capital Budget Summary

2026 CAPITAL BUDGET SUMMARY								
EXPENSES		REVENUE SOURCES						
CAPITAL BUDGET	TOTAL EXPENSES BUDGET	RESERVE TRANSFERS	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	NEW DEBT	TOTAL REVENUE
GENERAL GOVERNMENT	47,800	47,800	-	-	-	-	-	47,800
PLAN & DEVELOPMENT	-	-	-	-	-	-	-	-
CEMETERY	-	-	-	-	-	-	-	-
PROTECTION SERVICES	206,725	88,000	118,725	-	-	-	-	206,725
TRANSPORTATION	2,711,000	1,362,757	1,308,243	-	-	40,000	-	2,711,000
ENVIRONMENT	7,246,000	1,925,000	953,897	1,707,000	-	-	2,660,103	7,246,000
RECREATION & FACILITIES	558,500	270,849	287,651	-	-	-	-	558,500
TOTAL CAPITAL	10,770,025	3,694,406	2,668,517	1,707,000	-	40,000	2,660,103	10,770,025



Capital Expense Budget - 1

- **General Government - \$47,800**

- Replace 6 laptop Computers and 2 printers; New Budgeting Software implementation; general office upkeep (mats, front door, flooring) .

- **Fire & Protection - \$206,725**

- **Mildmay Fire Station** – Replace PPE, Station Maintenance, Coveralls, Replace portable 2-way radios, Firefighting Hose, Lifting bags (subject to grant funding).
- **Teeswater Fire Station** – Replace PPE, Coveralls, Replace portable 2-way radios and pagers, Firefighting Hose, Lifting bags and stabilization kit (subject to grant funding).
- **Emergency Management** – Portable, towable generator, subject to Emergency Preparedness Grant.



Capital Expense Budget – continued - 2

• **Transportation - \$2,711,000**

- Equipment – \$426,000 – Complete replacement of 2007 Volvo Tandem Plow truck and replace 1997 John Deere dozer
- Buildings – \$150,000 – New sand/salt storage at Mildmay shop
- Bridges & Culverts – \$230,000 – Replacement of Structure #0013 with culverts.
- Road Reconstruction – \$260,000 – road reconstruction projects at Kleist, Dietz and Elora Street and John Street.
- Rural road resurfacing – \$1,475,000 – Resurface Huron-Bruce Boundary Road section #2000 (Howick Boundary east of Bruce Rd 12), Concession 12E sections #2039, #2040 and #2041 (from SR 20N to West Grey boundary), Concession 2 sections #1015, #1016 and #1016.1 (SR 25S to Kinloss-Culross boundary).
- Drainage & Stormwater Management – \$170,000 – Municipal share of Bell Drain and Thompson-Collison drain works, storm sewer cost for John Street project.



Capital Expense Budget – continued -3

- **Environment - \$7,246,000**

- **Mildmay Sanitary Sewer system – \$225,000** – replace Air Blower, replace sludge pump, John Street sanitary sewer upgrades and Rate Study financial report.
- **Teeswater Formosa Sanitary Sewer system – \$3,326,000** – improve Blower Room ventilation, Five E-one/Barnes pumps, Formosa Manhole Repairs, Formosa Forcemain Extension (odour solution), Grinder pump stations, etc. for new connections, Complete Treatment Plant expansion, Rate Study financial report.
- **Mildmay Water system – \$437,800** - Replace turbidity analyzer, replace water valves, New Well Water source investigations, John Street watermain upgrades.
- **Teeswater Water system – \$3,505,000** – Complete Water Tower project and second well, Rate Study financial report.



Capital Expense Budget – continued - 4

- **Recreation, Parks & Facilities - \$558,500**
 - **Mildmay Carrick Recreation Complex** –Repairs to ammonia room roof, Complete Exhaust Vent Stack (related to 2025 roof repairs), Overhaul Kit for Compressor #1, Replace Boiler for In-Floor Heat in lobby.
 - **Teeswater Culross Community Centre** – Accessible washroom project, Replace Skate-Safe Flooring, Possible replacement of Chiller/Glycol Exchanger (to be considered following receipt and review of additional information), Roof Repairs.
 - **Pools** – replace sand filters and changeroom partitions at the Teeswater Pool.
 - **Libraries** – Replace kitchen floor and landscaping at the Mildmay Library
 - **Parks** – Install box liner and upgrade suspension to improve towing capability on recreation truck.



1000 General Government/Administration – Capital Budget

GENERAL GOVERNMENT & ADMINISTRATION - CAPITAL BUDGET								
CAPITAL EXPENSES		REVENUE SOURCES:						
PARTICULARS	BUDGET EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	GRANTS	FUNDRAISING & DONATION	OTHER MUNICIPALITIES	SALES	TOTAL REVENUE
Computers, 6 laptops	10,000	Office Equipment Reserve	10,000	-	-	-	-	10,000
2 printers - main office, downstairs	2,800	Office Equipment Reserve	2,800	-	-	-	-	2,800
Budgeting Software - final implementation payment (2025 carryforward)	20,000	Modernization Reserve	20,000					
Office upkeep (mats, front door, flooring)	15,000	Office Renovation Reserve	15,000	-	-	-	-	15,000
GEN GOV'T/ADMIN CAPITAL	47,800	-	47,800	-	-	-	-	47,800



2100 Fire/Rescue Capital Budget

FIRE & PROTECTION - CAPITAL BUDGET									
CAPITAL EXPENSES		REVENUE SOURCES:			GRANTS				
PARTICULARS	BUDGET EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	Fire Protection	Trillium Roots	Firehouse	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
			-	-	-	-	-	-	-
TOTAL - SB FIRE	-	-	-	-	-	-	-	-	-
Bunker Gear & Personal Protective Equipment	16,000	M Fire Reserve	16,000	-	-	-	-	-	16,000
Structural Firefighting Boots(PPE)	3,500	M Fire Reserve	3,500	-	-	-	-	-	3,500
Fire Station Maintenance	12,000	M Fire Reserve carryover from 2025	12,000	-	-	-	-	-	12,000
2 pc.Coveralls	10,000	M Fire Reserve carryover from 2025	10,000	-	-	-	-	-	10,000
2 pc. Coveralls / Cancer Prevention PPE	17,863	Fire Protection Grant (FPG)	-	17,863	-	-	-	-	17,863
Replace Portable 2-way Radios	7,500	M Fire Reserve	7,500	-	-	-	-	-	7,500
Structural Firefighting Hose	6,000	M Fire Reserve	6,000	-	-	-	-	-	6,000
Lifting Bags	13,000	Subject to Firehouse grant	-	-	-	13,000	-	-	13,000
TOTAL - MC FIRE	85,863	-	55,000	17,863	-	13,000	-	-	85,863
Bunker Gear & Personal Protective Equipment	16,000	T Fire Reserve	16,000	-	-	-	-	-	16,000
Structural Firefighting Boots(PPE)	3,500	T Fire Reserve	3,500	-	-	-	-	-	3,500
2 pc. Coveralls / Cancer Prevention PPE	17,863	Fire Protection Grant (FPG)	-	17,863	-	-	-	-	17,863
Replace Portable 2-way Radios /4 pagers + programing	7,500	T Fire Reserve	7,500	-	-	-	-	-	7,500
Structural Firefighting Hose	6,000	T Fire Reserve	6,000	-	-	-	-	-	6,000
Lifting Bags/Stablization Kit	20,000	Subject to Trillium Grant	-	-	20,000	-	-	-	20,000
TOTAL - TC FIRE	70,863	-	33,000	17,863	20,000	-	-	-	70,863
FIRE CAPITAL	156,725		88,000	35,725	20,000	13,000	-	-	156,725



Emergency Management – Capital Budget

EMERGENCY MANAGEMENT - CAPITAL BUDGET									
CAPITAL EXPENSES		REVENUE SOURCES:			GRANTS				
PARTICULARS	BUDGET EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	Emergency Preparedness	-	-	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
Portable/Towable Generator	50,000	Subject to Emergency Preparedness Grant	-	50,000	-	-	-	-	50,000
EMERGENCY MANAGEMENT CAPITAL	50,000		-	50,000	-	-	-	-	50,000
PROTECTION SERVICES TOTAL	206,725		88,000		118,725		-	-	206,725



3000 Transportation Services – Capital Budget

TRANSPORTATION - CAPITAL BUDGET									
CAPITAL EXPENSES		REVENUE SOURCES:			GRANTS				
PARTICULARS	BUDGET EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	OCIF	Skills Dev. Fund (SDF)	AMO CCBF	FUNDRAISING & DONATION	SALES	TOTAL REVENUE
New Loader - Mildmay Shop (used equipment)	200,000	Rds/Equipment Reserve	200,000	-	-	-	-	-	200,000
Foam Fill Tires on Existing Loader - Unit#07-33 (contingent on loader purchase)	10,000	Rds/Equipment Reserve	10,000	-	-	-	-	-	10,000
Sale of Unit #97-39 Dozer - Mildmay LF	-	Transfer to Rds/Equip Reserve	(10,000)	-	-	-	-	10,000	-
Replace 2007 Volvo Tandem Plow with 2025 Western Star (item carryover from 2024/25)	216,000	Rds/Equipment Reserve	216,000	-	-	-	-	-	216,000
Sale of 2007 Volvo Tandem Plow	-	Rds/Equipment Reserve	(30,000)	-	-	-	-	30,000	-
TOTAL - VEHICLES & EQUIPMENT	426,000		386,000	-	-	-	-	40,000	426,000
Mildmay Sand and Salt Storage Building	150,000	Rds/Equipment Reserve	150,000	-	-	-	-	-	150,000
TOTAL - PW BUILDING UPGRADES	150,000		150,000	-	-	-	-	-	150,000
Structure 0013 Replacement with culverts	230,000	Bridge Reserve	230,000	-	-	-	-	-	230,000
TOTAL - BRIDGES & CULVERTS - CAPITAL	230,000		230,000	-	-	-	-	-	230,000
Dietz + Kleist Street and Elora SPS Road Reconstruction #4040, 4020 (20%) - Final Asphalt	20,000	Rds/Equipment Reserve	20,000	-	-	-	-	-	20,000
John Street Reconstruction #4073 - 40% Road	240,000	Rds/Equipment Reserve	240,000	-	-	-	-	-	240,000
TOTAL - ROAD RECONSTRUCTION	260,000		260,000	-	-	-	-	-	260,000
Huron-Bruce Road Pave #2000 joint project with Howick Twp.	175,000	CCBF	-	-	-	175,000	-	-	175,000
Conc. 12E from SR 20 N to 1,800 m east of SR 30N (West Grey boundary) #2039, 2040 & 2041	750,000	OCIF	-	750,000	-	-	-	-	750,000
Conc. 2 from SR 25 S to Kinloss-Culross Boundary #1015, 1016 & 1016.1	550,000	Rds/Equipment Reserve/OCIF	166,757	383,243	-	-	-	-	550,000
TOTAL - RESURFACING	1,475,000		166,757	1,133,243	-	175,000	-	-	1,475,000
TOTAL - STREETLIGHT	-		-	-	-	-	-	-	-
Bell Municipal Drain	80,000	Rds Drainage Reserve	80,000	-	-	-	-	-	80,000
Thompson-Collison Drain Cleanout	30,000	Rds Drainage Reserve	30,000	-	-	-	-	-	30,000
John Street Reconstruction #4073 - 10% SWM	60,000	Rds Drainage Reserve	60,000	-	-	-	-	-	60,000
TOTAL - DRAINAGE & STORMWATER Mgmt	170,000		170,000	-	-	-	-	-	170,000
TOTAL TRANSPORTATION CAPITAL	2,711,000	-	1,362,757	1,133,243	-	175,000	-	40,000	2,711,000



4000 Environmental – Capital Budget

ENVIRONMENT - CAPITAL BUDGET							
CAPITAL EXPENSES		REVENUE SOURCES:					
PARTICULARS	Budget EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	GRANTS			TOTAL REVENUE
				ICIP Green	Cap Contributions & DONATIONS	NEW DEBT / Borrowing	
TOTAL - LANDFILL	-		-	-	-	-	-
MWW - Treatment Plant - Replace 2nd Air Blower	25,000	M Sanitary Reserve	25,000	-	-	-	25,000
MWW - Replace Return Activated Sludge Pump	15,000	M Sanitary Reserve	15,000	-	-	-	15,000
MWW - John Street Reconstruction #4073 - 30% Sewer	180,000	M Sanitary Reserve	180,000	-	-	-	180,000
MWW - Rate Study Financial Report	5,000	M Sanitary Reserve	5,000	-	-	-	5,000
TOTAL - MILD MAY SANITARY SEWER SYSTEM	225,000		225,000	-	-	-	225,000
TFSS - Blower Room Ventilation Improvements	10,000	T/F Sanitary Reserve	10,000	-	-	-	10,000
TFSS - Collection System - E-one/Barnes pumps (5)	28,000	T/F Sanitary Reserve	28,000	-	-	-	28,000
TFSS - Formosa Manhole Repairs	20,000	T/F Sanitary Reserve	20,000	-	-	-	20,000
TFSS - New connections (2) - Grinder Pumps, etc	26,000	Cost recovery property owners	-	-	26,000	-	26,000
TFSS - Collection System - Formosa Forcemain Extension to Main SPS (Formosa odour)	310,000	T/F Sanitary Reserve	310,000	-	-	-	310,000
TFSS - Treatment Plant Expansion	2,889,000	Industry Contribution, T/F Sanitary Reserve	94,000	-	1,681,000	-	1,775,000
TFSS - Treatment Plant Expansion	-	Required borrowing	-	-	-	1,114,000	1,114,000
TFSS - Treatment Plant Expansion - BM Ross Peer Review	38,000	T/F Sanitary Reserve,	38,000	-	-	-	38,000
TFSS - Rate Study Financial Report	5,000	T/F Sanitary Reserve	5,000	-	-	-	5,000
TOTAL - T/F SANITARY SEWER SYSTEM	3,326,000		505,000	-	1,707,000	1,114,000	3,326,000
M Water - Replace Turbidity Analyzer	5,000	M Water Reserve	5,000	-	-	-	5,000
M Water - Water Valve Replacements	40,000	M Water Reserve	40,000	-	-	-	40,000
M Water - Investigations for Additional Well/Water Source	20,000	M Water Reserve	20,000	-	-	-	20,000
M Water - John Street Reconstruction #4073 - 20% Water	120,000	M Water Reserve	120,000	-	-	-	120,000
M Water - Rate Study Financial Report	5,000	M Water Reserve	5,000	-	-	-	5,000
TOTAL - MILD MAY WATER SYSTEM	190,000		190,000	-	-	-	190,000
T Water - New Water Tower & 2nd well	3,500,000	T Water Reserve (or other), ICIP Green	1,000,000	953,897	-	1,546,103	3,500,000
T Water - Rate Study Financial Report	5,000	T Water Reserve	5,000	-	-	-	5,000
TOTAL - TEESWATER WATER SYSTEM	3,505,000		1,005,000	953,897	-	1,546,103	3,505,000
TOTAL ENVIRONMENTAL CAPITAL	7,246,000	-	1,925,000	953,897	1,707,000	2,660,103	7,246,000



7000 – Recreation, Parks & Facilities - Capital

RECREATION & FACILITIES - CAPITAL BUDGET

CAPITAL EXPENSES		REVENUE SOURCES:			GRANTS			
	Budget EXPENSES	REVENUE EXPLANATION	RESERVE TRANSFERS	ICIP CCR	OTF Grow	OTF Capital	FUNDRAISE/DONATIONS	TOTAL REVENUE
MCRC - Ammonia room roof	50,000	MCRC Reserve	50,000	-	-	-	-	50,000
MCRC - Exhaust Vent Stack	10,000	MCRC Reserve	10,000	-	-	-	-	10,000
MCRC - Overhaul Kit for Compressor 1	10,000	MCRC Reserve	10,000	-	-	-	-	10,000
MCRC - Boiler for In-Floor Heat	8,000	MCRC Reserve	8,000	-	-	-	-	8,000
TOTAL - MCRC - CAPITAL	78,000		78,000	-	-	-	-	78,000
TCCC - Replace Chiller/Glycol Exchanger	195,000	Possible OTF Capital Grant	-	-	-	195,000	-	195,000
TCCC - Accessible washroom renovation (\$50k carryover from 2025)	59,000	\$50k 2025 Carryover - TCCC Reserve/ICIP Grant	24,183	34,818	-	-	-	59,000
TCCC - Skate safe flooring (carryover from 2025)	78,900	2025 Carryover - TCCC Reserve/ICIP Grant 73.3%	21,066	57,834	-	-	-	78,900
TCCC - Roof repairs/Installation	50,000	TCCC Reserve	50,000	-	-	-	-	50,000
TOTAL - TCCC - CAPITAL	382,900		95,249	92,651	-	195,000	-	382,900
T Pool - Sand filters	70,000	SB Pool Reserve	70,000	-	-	-	-	70,000
T Pool - Changeroom Partitions	15,000	SB Pool Reserve	15,000	-	-	-	-	15,000
TOTAL - POOLS - CAPITAL	85,000		85,000	-	-	-	-	85,000
Mildmay Library - replace Kitchen Floor (2025 carryforward)	4,500	Library Reserve	4,500	-	-	-	-	4,500
Mildmay Library - front garden landscaping (2025 carryforward)	6,000	Library Reserve	6,000	-	-	-	-	6,000
TOTAL - LIBRARIES - CAPITAL	10,500		10,500	-	-	-	-	10,500
Box liner and improved suspension	2,100	Truck Reserve	2,100	-	-	-	-	2,100
TOTAL - PARKS - CAPITAL	2,100		2,100	-	-	-	-	2,100
TOTAL RECREATION/FACILITIES CAPITAL BUDGET	558,500	-	270,849	92,651	-	195,000	-	558,500



Reserves

- Reserves projected balance at December 31, 2026 is \$15,398,626.
- Reserves are savings set aside to help plan and fund future capital and operating programs and projects.
 - Reserves enable municipalities to set aside funds for major capital projects, including asset replacement and new infrastructure.
 - Reserves support long-term financial sustainability and responsible budget planning.
 - Reserves provide flexibility to manage unexpected expenses, revenue shortfalls, and emergencies or other unforeseen events.
 - Reserves help manage cash flow and can provide short-term or one-time funding when needed.
 - Money in reserves can come from property tax levies, budget surpluses, or other municipal revenues.



Reserves Activity

RESERVES/RESERVE FUNDS	PROJECTED Balance Dec 31 2025	Yr 2025 Projected Surplus / (Deficit) Trfrs	YR 2026 BUDGETED OPERATING TRFRS	YR 2026 BUDGETED CAPITAL TRANSFERS	PROJECTED Balance Dec 31 2026
WORKING FUNDS	209,966				209,966
ELECTION	24,000		(24,000)		-
COUNCIL TRAINING/SWAG	25,890				25,890
MODERNIZATION FUND RESERVE	72,718			(20,000)	52,718
South Bruce Legacy Fund	8,160,000		-		8,160,000
GG SURPLUS RESERVE	361,535				361,535
OFFICE EQUIPMENT/ADMIN	162,953		20,000	(12,800)	170,153
OFFICE RENOVATION RESERVE	67,211			(15,000)	52,211
WSIB / INSUR DED	286,296				286,296
BRIDGES/CULVERTS	838,514		535,600	(230,000)	1,144,114
ROADS & EQUIPMENT	1,428,525		1,263,500	(962,757)	1,729,268
Rds/Drainage Carlsruhe/Deemerton	41,249				41,249
ROADS - DRAINAGE & Storm	66,157		152,000	(170,000)	48,157
TRUCK FLEET RESERVE	32,400		32,400	-	64,800
STREETLIGHTS	158,635		15,950		174,585
ANIMAL CONTROL	21,239				21,239
SAN SEWERS - T/F prepd deb	229,598				229,598
SAN SEWERS - MILD MAY	391,376		159,500	(225,000)	325,876
SAN SEWERS - T/F	191,703		420,500	(505,000)	107,203
WATER - MILD MAY	666,202		177,450	(190,000)	653,652
WATER - TEESWATER	245,576		140,600	(1,005,000)	(618,824)
WESTARIO - MILD MAY	392,329				392,329
WESTARIO - TEESWATER	-			-	-
LANDFILLS	171,916		12,000		183,916
MCFD	242,672		60,600	(55,000)	248,272
TCFD	263,310		60,600	(33,000)	290,910

Reserves Activity – cont. 2

RESERVES/RESERVE FUNDS	PROJECTED Balance Dec 31 2025	Yr 2025 Projected Surplus / (Deficit) Trfrs	YR 2026 BUDGETED OPERATING TRFRS	YR 2026 BUDGETED CAPITAL TRANSFERS	PROJECTED Balance Dec 31 2026
HEALTH & SAFETY	7,930				7,930
DOCTOR RECRUIT'T TC	74,541				74,541
DOCTOR RECRUIT'T BROCKTON	306				306
HEALTH/CENOTAPH/CEM.	22,984				22,984
T HEALTH CENTRE	(30,550)			-	(30,550)
JANETST MED BLDG	-				-
PROTECTION/INSPECTION	350,477		(5,400)	-	345,077
BUILDING PERMIT STABILIZATION	(1,944)		(5,600)		(7,544)
CANNIBIS ENFORCEMENT	19,000				19,000
PLANNING & DEVELOPMENT	38,759				38,759
ECONOMIC DEVELOPMENT	24,904				24,904
SB TOURISM COMM	8,806				8,806
TOURISM - T Fundraising	7,433				7,433
TOURISM	25,005		2,100		27,105
M Rotary Sign Reserve	4,300				4,300
TREES	1,676				1,676
SB POOLS	24,863		17,000	(85,000)	(43,137)
M PARKS	41,181		2,150	-	43,331
T PARKS	34,440		800	-	35,240
F PARKS	28,255		550	-	28,805
SB PARKS - truck	4,384			(2,100)	2,284
OTHER REC FACILITIES /PARKS	8,888			-	8,888
SB LIBRARIES	119,810		2,050	(10,500)	111,360
MCRC	16,993		40,000	(78,000)	(21,007)
TCCC	117,131		40,000	(95,249)	61,882
F HALL	92,252		6,600		98,852
T TOWN HALL	(2,594)		2,300		(294)
T HALL PIANO TUNING RES	3,000				3,000
RECREATION PROGRAMS RESERVE	60,616		2,650		63,266
MC HISTORY BOOK	6,788				6,788
ACCESSIBILITY RENOS	925				925
EMERGENCY MANAGEMENT	54,448		4,800		59,248
DRAINAGE	39,355				39,355
TOTAL RESERVES	15,956,332	-	3,136,700	(3,694,406)	15,398,626

Reserve Funds

- Reserve Funds Balances are projected as follows:
 - **Canada Community Building Fund (CCBF) Reserve Fund – \$24,667 –** The 2026 budget plans to use \$175,000 of CCBF Reserve Funds to resurface section #2000 of the Huron-Bruce Road Boundary with Howick.
 - **Parkland Levy Reserve Fund – \$76,233 –** These funds have accumulated from fees that are imposed under Section 42 of the Planning Act.
 - **Development Charges Reserve Funds – \$42,704 –** Balances represent funds collected from new residential development. These funds are restricted to growth-related infrastructure projects and are applied toward eligible project costs that support new development. Separate reserve funds are maintained for each service category identified in the Development Charges Background Study.



Government Grant Funding

- The Provincial and Federal Governments provide funding to assist the Municipality to offset costs for various Programs and Construction projects.
- South Bruce would like to recognize and thank the Province and Canada for approving grants for 2026 projects.
- The 2026 budget includes the following Government Grant Funding that helps to keep assets maintained and mitigate tax increases:
 - Operating Grants - \$888,200
 - Ontario Municipal Partnership Funding - \$868,000
 - Ontario Livestock Damage - \$500
 - The Ontario Resource Aggregate Corporation - \$115,000
 - Ontario Drainage Superintendent Funding - \$4,500
 - Federal & Ontario Summer Student Funding - \$6,000
 - Seniors Community Grant Funding - \$21,225



Government and Other Grant Funding

- Capital Grants - \$2,668,517
 - **Fire Protection Grant** - \$35,725 to purchase two-piece coveralls for our Firefighters
 - **Firehouse Subs Grant** - An application under the Firehouse Subs Public Safety Foundation of Canada Grant has been submitted to request funding to replace fire service lifting bags.
 - **Trillium Roots Grant** - An application under the Trillium Roots Grant is being submitted to request funding to replace fire service lifting bags and stabilization kit.
 - **Emergency Preparedness Grant** – An application for funding of \$50,000 has been made to purchase a portable/towable generator in the case of an emergency.
 - **Canada Community Building Fund** (Federal Gas Tax Funding) - \$175,000 will be used to resurface roads
 - **Ontario Community Infrastructure Funding** - \$1,133,243 will be used to offset costs to resurface roads
 - **Investing in Canada Infrastructure Program**
 - Green Funding – \$953,897 will be used to offset costs to add a water tower and second well to the Teeswater Water Distribution system.
 - Community, Culture and Recreation Funding - \$92,651 will be used to offset costs for constructing an accessible washroom and replacing skate-safe flooring at the Teeswater Culross Arena.
 - **Ontario Trillium Foundation** – An application for funding under the Ontario Trillium Fund Capital Grant is being submitted to request \$195,000 to replace the aging Chiller and Glycol Exchanger at the Teeswater Culross Community Centre.



Fundraising and Donations

- The 2026 Budget includes donations and fundraising revenue from various sources that we would like to recognize and thank:
- Mildmay Rotary Club – provides annual donations to set aside in reserve for the maintenance and upkeep of the Mildmay electronic signs.
- South Bruce Tourism Committee – conducts fundraising events and receives community donations to fund annual events and activities to attract people to our community.
- Community sponsored ice and pool activities. A Big thank you to all community groups and businesses who donate to various activities and programs in South Bruce. In addition to Community Sponsored ice and pool activities, pool staff also participate in an annual fundraiser to raise funds for pool supplies and equipment for fun days, etc.
- Teeswater Medical Centre – The Not-for-Profit Medical Centre Foundation continues to receive community donations and pledges used to offset costs of constructing the Teeswater Medical Centre and set aside funds for future projects.



1000 General Government/Administration

Operating Budget details - 1001 TAXATION and OMPF:

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

South Bruce continues to depend on Unconditional funding from the Province (Ontario Municipal Partnership Funding) to mitigate tax rate increases. South Bruce will realize an additional \$80,800 from this funding.

GENERAL GOVT/ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget
OPERATING REVENUE	-	-	-	-	-	-	-
Vacancy - Comm & Ind - Municipal	(63)	-	-	-	-	-	-
Sup - Res & Farm - Municipal	115,000	89,733	56,972	103,288	80,000	179,839	85,000
Sup - Comm & Ind - Municipal	49,287	20,600	26,622	7,182	20,000	9,105	20,000
Writeoffs - Res & Farm - Municip	(67,775)	(46,617)	(138,812)	(54,595)	(70,000)	(58,907)	(70,000)
Writeoffs - Comm & Ind - Municip	(795)	(28,614)	(332)	(529)	(10,000)	(325)	(10,000)
Uncollectible Taxes	(18,275)	-	-	-	-	-	-
Mun & Canada Post PILs - Mun Share	2,102	2,143	2,227	2,311	2,350	2,367	2,400
MTO PIL - Mun/School Bd	64	66	71	76	80	80	80
Ontario Hydro PIL - Mun Share	21,545	21,545	21,545	21,545	21,545	21,545	21,545
County of Bruce Forests - Mun Share	2,144	2,223	2,387	2,551	2,600	2,662	2,700
Net School Board Taxation	432	484	484	484	500	-	500
Other Municipal Taxation Revenue	103,667	61,564	(28,834)	82,313	47,075	156,365	52,225
GG - CRF/OMPF Uncond Funding	821,100	821,100	832,500	781,300	868,000	868,000	948,800
NET COST/(REVENUE) TAXATION & OMPF	(924,767)	(882,664)	(803,666)	(863,613)	(915,075)	(1,024,365)	(1,001,025)



1000 General Government/Administration

Operating Budget Details - 1100 COUNCIL:

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

Council Net Budget is \$136,500, which has increased 4.8%. 2026 is an election year and new Council training will be undertaken.

GENERAL GOVT/ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
COUNCIL EXPENSES	-	-	-	-	-			0%
GG- Council Remun /Per Diem	91,271	91,930	96,825	101,016	104,000	102,216	106,000	2%
Deductions/Benefits	4,470	4,844	6,071	6,240	6,400	5,996	6,600	3%
Materials/Supplies/Maint.	-	306	137	47	300	-	300	0%
Seminars & Training & Conferences	-	1,412	4,630	1,344	4,800	964	8,700	81%
General Administrative	50	946	1,520	1,135	1,200	1,036	1,200	0%
Insurance	4,422	5,018	5,743	6,291	6,500	6,631	6,700	3%
Mileage	-	113	217	1,695	1,500	904	1,500	0%
Other	2,576	1,937	2,116	2,843	3,000	1,992	3,000	0%
Contracted Services	-	560	3,834	1,851	2,500	3,390	2,500	0%
Council Expenses	102,789	107,066	121,092	122,463	130,200	123,130	136,500	5%



1000 General Government/Administration

Operating Net Budget Details - 1200 ADMINISTRATION BUDGET – \$682,650 – up 1%.

Includes Administration Revenue and Expenses and Corporate expenses not attributable to other Departments.

Administration Revenue: Budget \$558,550, is expected to be 71% higher than 2025, reflecting anticipated investment interest on the South Bruce legacy fund being reported within this area for 2026.

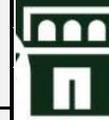
GENERAL GOVT/ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
GEN GOVT/ADMIN REVENUE	-	-	-	-	-			0%
GG - Fees & Service Chgs - Tax Certs	6,808	6,455	4,364	6,350	6,500	7,310	6,500	0%
GG - Zoning/Compliance Certs.	4,515	4,000	1,960	3,560	3,000	3,240	-	-100%
GG - Fees & Serv Chgs Other	18,490	29,996	11,707	10,908	4,300	414	1,000	-77%
GG - Licences & Permits	7,031	11,017	11,385	9,714	10,000	9,878	10,000	0%
GG - Rentals	49,800	63,450	113,550	94,800	-	-	-	0%
GG - Penalties & Interest	11,987	5,485	17,044	31,383	10,000	1,937	5,000	-50%
GG - Current Tax Penalty	28,564	11,587	11,461	12,217	11,500	12,803	11,750	2%
GG - Tax Arrears Interest	48,258	57,996	54,603	58,731	60,000	74,826	62,000	3%
GG - Investment Income - Bank	20,891	18,724	73,730	83,154	80,000	92,414	80,000	0%
GG - Credit Card surcharges		-	-	-	-	56	750	100%
GG-Investment Income-LAS and Other	63,383	137,598	138,361	188,381	110,000	126,739	110,000	0%
GG-Investment Income-Legacy Fund		-	-	-	-	-	240,000	100%
GG-Investment Income - Dividends	29,344	29,344	17,610	14,672	30,000	29,344	29,350	-2%
GG - Sale of Goods/Supplies	99	650	61	56	200	108	200	0%
GG - WSIB Trfrs	4,865	24,451	-	-	-	141,796	-	0%
GG - Transfers	1,800	1,800	2,000	2,000	2,000	2,000	2,000	0%
General Gov/Admin Revenue	287,700	402,553	457,837	515,926	327,500	502,864	558,550	71%



1000 General Government/Administration

Operating Budget Details - Administration Expense: \$915,100 – up 8.7% – This budget covers corporate management costs including administration wages, legal, software costs, licensing, records management, election expenses and other Clerk's and Finance department services. Budgeted expenses have increased due to 2026 being an election year, wage grid movements and cost of living, and additional software and technology related costs and services.

GENERAL GOVT/ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
GG - ADMIN Wages/Salaries	434,869	458,965	492,024	527,334	632,000	627,095	651,000	3%
Benefits & Deductions	117,511	128,419	138,653	141,741	177,000	170,290	182,250	3%
Materials/Supplies/Maint.	16,026	19,728	22,004	25,765	24,750	24,913	24,750	0%
Seminars & Training	5,179	4,575	3,558	5,387	7,500	4,624	9,000	20%
Professional Costs	23,435	34,629	22,215	39,668	30,250	34,975	30,000	-1%
General Administrative	26,444	30,816	28,015	27,935	23,250	25,061	24,000	3%
Hydro	5,352	5,772	5,445	4,894	5,500	4,348	5,500	0%
Heat	2,547	2,931	2,358	1,663	3,000	2,650	3,000	0%
Telephone	7,627	7,854	8,183	8,203	8,300	8,149	9,000	8%
Mun Office - water/sewer/garb/stlites	1,471	1,516	1,415	1,806	2,000	1,570	2,000	0%
Election Expenses	-	31,183	-	46,969	1,800	2,283	32,000	1678%
Insurance	24,123	25,491	27,850	29,653	31,136	28,729	30,000	-4%
Grants/Donations/Bereavement	7,102	4,347	3,866	2,613	4,050	2,102	4,050	0%
Mileage	889	1,056	1,774	1,747	1,500	1,066	1,500	0%
Other	350	561	363	363	450	350	450	0%
Rents & Financial Services	1,848	2,015	1,702	1,771	2,600	1,627	2,500	-4%
Bank Services Charges	1,003	1,007	1,167	1,577	2,000	2,552	3,250	63%
Contracted Services	42,067	50,653	52,254	59,378	102,500	87,677	122,250	19%
Interfunctional - Machine Charge	247	664	513	648	700	440	700	0%
Interfunctional Trf SWB	(205,133)	(212,328)	(211,740)	(211,740)	(218,200)	(218,200)	(222,100)	2%
Tax Adjustments	-	-	-	(50)	-	(3,138)	-	0%
Administration Expenses	544,127	607,002	601,619	717,323	842,086	809,165	915,100	9%



1000 General Government/Administration

Overall Net Budget for General Government & Administration: \$682,650 – up 1% – The major drivers of this budget compared to the prior year is increases in administrative wages, operating costs, and higher IT and computer expenses.

Reserves

- **Transfers to reserves:** \$20,000 to the office equipment reserve, \$8,000 to the Election reserve; and \$240,000 to the South Bruce legacy fund.
- **Withdrawals from reserves:** \$32,000 from the Election reserve to cover election costs, and \$46,400 to be drawn from the Legacy Fund to ease overall expense increases

GENERAL GOVT/ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Reserve Transfer - WSIB refund	-	24,451	-	-	-	141,796	-	0%
Reserve Transfer - Office Equipment	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0%
Use of Election Reserve Funds	-	-	-	(45,000)	-	-	(32,000)	100%
Election Reserve Transfer	6,000	(18,000)	8,000	8,000	8,000	8,000	8,000	0%
Trfr invest income to Legacy Fund Reserve	-	-	-	-	-	-	240,000	100%
Legacy Fund Reserve Trfr - offset of expense	-	-	-	-	-	-	(46,400)	100%
Operating Reserve Transfers	56,400	54,053	62,750	45,250	28,000	169,796	189,600	577%
NET COST - COUNCIL & ADMINISTRATION	384,447	363,963	327,624	369,111	672,786	599,227	682,650	1%



2100 Fire & Protection

Operating Net Budget Details – 2100 Fire Services - \$810,350 – up 2%.

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

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

Expenses are up 1% and Operating Revenues were increased by 3%. Reserve transfers for Capital are up 3%.

FIRE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
FIRE REVENUE	-	-	-	-	-	-	-	
FIRE - Ontario Grants	5,900	-	-	-	-	-	-	0%
FIRE - Other Municipalities Rev	10,135	10,000	10,640	14,680	10,000	10,000	10,000	0%
FIRE - Fees & Service Charges	760	5,406	6,388	5,168	8,000	975	8,000	0%
FIRE - MTO Fire Calls	9,035	11,473	3,801	1,680	8,000	-	3,000	-63%
FIRE - Mun Fire Calls/Burn Permits	9,484	22,888	52,037	71,246	45,000	79,196	55,000	22%
FIRE - Rental Income	2,400	2,489	2,400	2,400	2,500	2,400	-	-100%
FIRE - Sale of Hydro	9,556	10,860	10,737	11,115	10,000	10,583	10,000	0%
FIRE - SB Donations	750	-	-	2,500	-	-	-	0%
FIRE - MFFA Donations	-	14,255	193	1,895	-	255	-	0%
FIRE - TFFA Donations	3,785	9,201	8,435	2,597	-	13,135	-	0%
SB Fire - Operating Revenue	51,806	86,571	94,631	113,281	83,500	116,544	86,000	3%

2100 Fire & Protection Services

FIRE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
FIRE EXPENSES	-	-	-	-	-	-	-	-
Fire - wages	343,282	363,729	358,274	403,782	435,000	397,558	438,000	1%
Fire - Payroll Ded & Benefits	46,477	47,602	48,359	61,065	72,500	67,664	72,500	0%
Fire - Materials/Supplies/Maint.	31,602	41,688	37,856	31,566	40,000	43,853	45,000	13%
Fire - Truck Fuel	3,913	9,724	13,013	10,661	12,500	6,911	11,500	-8%
Fire - Truck Maint	17,095	21,512	22,579	22,106	21,000	23,855	22,000	5%
Fire - Training & Seminars	18,903	28,421	9,990	16,040	20,000	8,331	25,000	25%
Fire - Clothing	277	3,418	5,702	4,299	5,000	2,298	5,000	0%
Fire - Professional Costs	400	7,170	5,680	-	5,000	-	5,000	0%
Fire - Admin & Office Supplies	3,107	2,182	3,893	5,884	3,000	3,527	3,500	17%
Fire - Prevention supplies	2,312	3,060	2,958	2,177	4,200	3,818	4,200	0%
Fire - Hydro	4,003	5,073	5,414	5,246	5,350	6,844	5,700	7%
Fire - Heat	4,204	4,737	4,013	3,904	5,000	3,985	5,000	0%
Fire - Telephone/Radio	8,799	7,880	8,213	8,700	8,500	8,758	8,800	4%
Fire - Water/Sewer/Bag Tags/Garb/StLi	2,389	2,463	2,589	2,870	3,000	3,140	3,500	17%
Fire - Insurance	33,400	38,489	41,457	49,927	55,000	56,105	58,500	6%
Fire - Mileage	2,835	4,687	5,088	6,129	5,000	4,564	5,000	0%
Fire - Other	50	1,441	1,050	190	1,000	540	1,000	0%
Fire - Defibrillator & Medical supplies	2,732	2,565	3,387	3,723	3,500	1,413	3,000	-14%
Fire - Major Repairs/Expenses				2,597		-	-	0%
Fire - Rents & Financial Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0%
Fire - Contracted Services	21,078	21,882	24,247	26,493	41,500	31,043	35,000	-16%
Fire - Interfunctional - Machine Chg	7,000	7,000	7,000	478	7,000	7,000	7,000	0%
Fire - Admin Cost Trfr	8,600	8,944	9,600	9,600	9,750	9,750	9,950	2%
Fire - MCFFA Expenses	-	14,255	193	1,895	-	255	-	0%
Fire - TCFFA Expenses	3,785	9,201	8,435	2,597	-	13,135	-	0%
SB FIRE Operating Expenses	567,243	658,122	629,991	682,928	763,800	705,350	775,150	1%
MC FIRE Reserve trfrs	53,850	56,543	57,120	57,120	58,830	58,830	60,600	3%
TC FIRE Reserve trfrs	53,850	56,543	57,120	57,120	58,830	58,830	60,600	3%
TC FIRE Hall Reserve trfr	-	-	-	-	-	-	-	0%
Operating Reserve Transfers - Fire	107,700	113,085	114,239	114,240	117,660	117,660	121,200	3%
NET COST OPERATING - Fire	623,137	684,636	649,599	683,887	797,960	706,466	810,350	2%

Emergency Management Services

- **Operating Net Budget Details** – Emergency Management - \$29,150, up \$100.
- Reflects time being spent on emergency management and generator maintenance for the Evacuation Centre and Emergency Operation Centre.
- Fire Chief is responsible for ensuring the municipality’s obligations under the Emergency Management Civil Protection Act are completed.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
EMERGENCY MGMT								
EM MGMT Rev - Ontario Grants	-	-	-	-	-	-	-	0%
EM MGMT - Federal Grants	-	-	-	-	-	-	-	0%
Emergency Mgmt - Operating Revenue	-	-	-	-	-	-	-	0%
PLAN & DEV - EMERGENCY - Wages	4,028	3,035	7,385	9,619	10,700	3,084	10,900	2%
Emergency - Benefits	1,003	963	2,069	3,504	3,150	1,326	3,250	3%
Materials/Supplies/Maint.	160	223	-	1,627	3,400	244	2,500	-26%
Emergency - Seminars & Training	725	-	167	631	1,000	1,259	1,500	50%
General Administrative	125	250	-	53	500	-	500	0%
Contracted Services	3,714	-	30	-	-	-	-	0%
Em Mgmt - Admin Cost Trfr	4,950	5,148	5,500	5,500	5,600	5,600	5,700	2%
Emergency Mgmt - Operating Expenses	14,705	9,618	15,152	20,934	24,350	11,512	24,350	0%
Operating Reserve Transfers- EM	-	-	4,700	4,700	4,700	4,700	4,800	2%
NET COST - EMERGENCY MANAGEMEN¹	14,705	9,618	19,852	25,634	29,050	16,212	29,150	0%

Health and Safety

Operating Net Budget Details – Health & Safety - \$14,500, down \$100

Health and Safety is a high priority of Council. The budget includes costs for certification of an employee for the Joint Health and Safety committee. The Health and Safety Officer is another position held by the Fire Chief. The 2026 budget includes the Fire Chief and Admin support wages and training.

HEALTH & SAFETY	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Health & Safety Donations	-	-	-	-	-	-	-	0%
SB Health & Safety - Operating Revenue	-	-	-	-	-	-	-	0%
PH - HEALTH & SAFETY - Wages	259	(49)	6,754	6,284	9,200	6,154	9,500	3%
Benefits	55	29	2,008	1,958	2,800	1,921	2,800	0%
Materials/Supplies/Maint.	273	142	358	436	600	543	700	17%
Seminars & Training	1,247	-	-	722	2,000	253	1,500	-25%
General Admin	-	-	-	46	-	-	-	0%
H&S Program Cost Transfer	9,300	9,672	-	-	-	-	-	0%
Health & Safety Operating Expenses	11,134	9,795	9,120	9,447	14,600	8,871	14,500	-1%
H&S Reserve Transfer	-	-	-	-	-	-	-	0%
NET COST - HEALTH & SAFETY	11,134	9,795	9,120	9,447	14,600	8,871	14,500	-1%



2000 Protection and Inspection Services

Operating Net Budget Details - 2200 POLICING AND BY-LAW ENFORCEMENT: \$989,250, up 10%. The Municipality has a Fire Prevention and Bylaw enforcement officer who assists with the activities of the by-law enforcement department and the OPP provides policing services to South Bruce. The large increase in the budget is due to 2026 OPP cost increases that the municipality does not have control over. The 2026 budget maintains costs for the Police Services Board established in 2025.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
PROTECTION SERVICES								
By-law - Fines	1,129	2,785	2,247	549	500	782	500	0%
Provincial Funding - Comm Safety	-	-	-	-	-	-	-	0%
By-law - Recoverable Fees	-	-	-	-	-	-	-	0%
Policing & Bylaw Enforcement Revenue	1,129	2,785	2,247	549	500	782	500	0%
PPP BY LAW/OPP Wages	7,290	11,368	9,324	11,788	21,500	17,894	22,000	2%
Benefits	990	1,548	2,235	3,321	6,500	5,161	6,650	2%
Materials/Supplies/Maintenance	-	1,408	63	230	700	265	500	-29%
Seminars & Training	-	1,329	945	1,784	2,500	646	2,500	0%
Professional Costs	570	2,505	1,062	1,000	2,500	-	2,500	0%
General Administrative	371	464	114	174	500	274	500	0%
Telephone	1,096	1,209	1,251	1,172	1,300	1,178	1,300	0%
Bylaw - Mileage	850	1,439	349	300	700	-	600	-14%
Other	5,073	-	-	-	-	-	-	0%
Other	-	50	13	-	-	-	-	0%
Contracted Services	781,065	844,455	824,232	834,834	850,000	839,478	938,000	10%
Contracted Services	2,211	-	-	5,000	5,000	-	5,000	0%
BylawEnf - Program Cost Transfer	9,300	9,672	9,800	9,800	10,000	10,000	10,200	2%
Policing & Bylaw Enforcement Expense	808,815.49	875,446	849,387	869,402	901,200	874,896	989,750	10%
Protection/Insp Reserve Transfer	-	-	-	-	-	-	-	0%
NET COST - POLICING & BY-LAW	802,687	872,661	847,140	868,853	900,700	874,114	989,250	10%

Building and Inspection Services

2500 BUILDING AND INSPECTION SERVICES: \$0 net cost – The Chief Building Official oversees the Building and Inspection Department and enforcement of the Building Code Act. Building Permit revenues and a transfer from reserves are expected to cover all costs allocated to this department.

PROTECTION SERVICES - Building/Inspection	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Building Permits & Septic Permit	188,864	135,321	215,509	140,734	170,000	231,560	187,000	10%
Building Administration Fees & Other	100	300	12,864	484	100	1,200	500	400%
Building & Septic Inspection Revenue	188,964	135,621	228,373	141,218	170,100	232,760	187,500	10%
PPP - BUILDING - Wages	94,827	100,365	110,679	122,901	128,200	132,894	128,200	0%
Benefits	28,311	30,146	33,659	36,880	38,500	37,952	38,500	0%
Materials/Supplies/Maintenance	1,345	1,086	338	739	1,000	393	1,000	0%
Truck Expenses	-	1,504	2,153	2,620	2,600	2,334	2,600	0%
Seminars & Training	1,307	2,232	2,445	3,081	4,000	3,078	4,000	0%
Professional Costs	494	6,373	4,284	1,730	6,000	-	4,500	-25%
General Administrative	588	828	864	868	1,200	998	1,200	0%
Telephone	338	389	408	408	600	408	500	-17%
Insurance			381	948	1,200	1,125	1,300	8%
Mileage	5,413	3,838	83	143	500	83	250	-50%
Other	9,371	15,477	12,424	12,311	13,500	17,272	14,050	4%
Plan/Zoning Interfunctional Cost Trfr		-	-	-	-	-	(3,000)	100%
Contracted Services	280	-			-	-	-	0%
Building & Septic Inspection Expenses	142,273.07	162,237	167,717	182,628	197,300	196,536	193,100	-2%
Protection/Insp Reserve Transfer	8,350	10,750	(9,500)	-	(5,400)	(5,400)	(5,400)	0%
Transfer to Truck Reserve	-	-	-	-	5,400	5,400	5,400	0%
Building Stabilization Reserve Transfer	-	-	-	(9,035)	(27,200)	-	(5,600)	-79%
NET COST - BUILDING & SEPTIC INSP	(50,540)	25,167	(70,156)	41,410	-	(36,224)	-	0%

Other Protection and Inspection Service

- **Operating Net Budget Details - 2600 OTHER PROTECTION SERVICES: \$160,750 – up 8%** - This budget includes costs for the Conservation Authority levies and Animal Control services. The part-time by-law enforcement officer enforces the Dog Control By-law. The major impact to this budget is the increase of \$11,750 (9%) to the Conservation Authority Budget.

PROTECTION SERVICES - Other Protection Services	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Ontario Grant-Livestock Damage	-	399	763	4,193	500	-	500	0%
Animal Control - fees and charges	-	250	206	305	-	100	-	0%
Dogs - Licences & Permits	19,380	17,065	22,545	19,405	20,000	19,641	20,000	0%
Other Protection - Revenue	19,380	17,714	23,514	23,903	20,500	19,741	20,500	0%
Conservation Authorities Expense	84,800	90,740	101,596	117,911	135,600	141,036	147,350	9%
PPP - DOG -Wages	-	11,196	8,137	7,556	12,000	11,735	12,750	6%
Benefits	-	1,398	1,715	1,848	3,600	3,571	3,850	7%
Materials/Supplies/Maint.	-	450	82	-	300	12	200	-33%
General Administrative	-	-	-	-	100	-	-	-100%
Mileage	30	603	-	-	700	-	600	-14%
Other-Beaver/Livestock	120	294	767	70	500	70	500	0%
Other-Livestock/Bounty Claims	-	122	1,197	4,297	500	-	500	0%
Contracted Services	2,211	78	1,748	209	1,200	795	1,200	0%
Dogs - Program Cost Transfer	13,500	14,040	14,040	14,040	14,300	14,300	14,300	0%
Other Protection - Expenses	100,661	118,921	129,284	145,931	168,800	171,520	181,250	7%
Dog Control - Transfer to Reserve	2,000	(7,000)	6,000	6,000	-	-	-	0%
NET COST -OTHER PROTECTION	83,281	94,207	111,770	128,028	148,300	151,779	160,750	8%

Drainage

Operating Net Budget Details - DRAINAGE: \$22,600, down 9%. The Tile and Municipal Drain programs for municipalities are legislated through the Drainage Act. South Bruce appoints a certified Drain Superintendent to carry out the duties under the legislation. In 2026, the firm of RJ Burnside Engineering will carry out these duties.

DRAINAGE	2021 Actuals	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
USER FEES Tile Drainage	37,527	35,366	29,823	24,905	30,000	38,478	27,900	-7%
Drainage - Ont Grants	11,722	6,473	11,627	7,282	9,000	4,360	4,500	-50%
Other Drainage Revenue	-	50			-	-	-	0%
DRAINAGE - Operating Revenue	49,249	41,890	41,450	32,187	39,000	42,838	32,400	-17%
PLAN & DEV - DRAINAGE - Wages	389	2,563	2,414	461	2,000	2,076	3,000	50%
Benefits	121	601	1,590	120	600	631	900	50%
Debt Charges- Tile Drainage (OMA	8,713	6,984	6,182	4,763	6,000	9,549	8,000	33%
Tile Loans Principal	28,813	28,382	23,641	20,142	24,000	28,929	19,900	-17%
Materials/Supplies/Maint.	524	(118)	110	2,468	800	(122)	800	0%
Seminars & Training	-	685	619	204	1,700	-	1,250	-26%
General Administrative	223	555	205	-	250	-	250	0%
Mileage	-	105	-	-	100	-	100	0%
Other	-	-	-	20,221	4,000	12,020	5,000	25%
Contracted Services	21,736	13,716	20,002	15,582	18,000	8,978	9,000	-50%
Interfunctional - Machine Charge	177	1,178	700	180	300	330	500	67%
Drainage - Program Cost Trfr	5,600	5,824	6,000	6,000	6,200	6,200	6,300	2%
DRAINAGE - Operating Expenses	66,296.62	60,475	61,463	70,140	63,950	68,591	55,000	-14%
Drainage Operating Reserve Trfr	-	-	-	-	-	-	-	0%
NET COST - DRAINAGE	17,048	18,586	20,013	37,954	24,950	25,753	22,600	-9%



3000 Transportation Services

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

ROADS and BRIDGES net budget is \$4,504,429, up 2.8%. The Roads and Bridges net budget represents over 63% of the total net budget for the municipality. \$52,700 of the budget increase can be attributed to setting aside more funds to help with capital replacement costs and projects. The remaining \$70,050 reflects an increase in budgeted winter control costs and an increase in the grant revenue from the province for municipal gravel pits.

ROADS/BRIDGES/TREES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
TR - Ontario Grants	124,451	78,113	96,355	104,751	105,000	120,311	115,000	10%
TR - Other Municipal Grants	6,938	25,766	7,160	11,614	12,000	7,907	12,000	0%
TR - Fees & Service Charges	10,135	7,373	4,998	7,758	4,000	6,025	6,000	50%
TR - Machine Chgs (Interfunction	1,059,427	1,117,871	914,865	944,548	955,450	1,033,619	1,000,950	5%
TR - Licences & Permits (driveway)	3,675	2,350	2,175	1,900	2,000	2,200	2,000	0%
TR - Rentals	4,893	6,446	4,608	8,465	6,000	5,725	6,000	0%
TR - Sale of Goods & Supplies	13,038	15,524	2,054	2,540	4,000	3,886	4,000	0%
TR Sale of Hydro	8,200	8,380	5,365	8,943	9,000	10,747	10,000	11%
TR Donations	-	1,098	-	100	-	-	-	0%
GRAVEL PIT - McKague - Rent	3,640	3,200	5,890	4,800	4,000	3,900	3,900	-3%
GRAVEL PIT - McKague - Sales	-	6,267	122	-	-	-	-	0%
ROADS- Operating Revenue	1,234,397	1,272,388	1,043,592	1,095,418	1,101,450	1,194,319	1,159,850	5%

3000 Transportation Services – Roads & Bridges

ROADS/BRIDGES/TREES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Debenture Principal - Roads	105,198	109,361	113,689	118,188	122,865	122,865	127,728	4%
Debenture Interest - Roads	68,181	63,352	59,690	55,191	50,513	50,513	45,651	-10%
ROADS - Loan Repayment	173,379	172,713	173,379	173,379	173,379	173,379	173,379	0%
TR - ROADSIDE -Wages	94,716	93,560	88,969	87,074	106,700	88,769	108,000	1%
Benefits	23,261	25,642	23,226	25,109	32,000	24,970	32,000	0%
Materials/Supplies/Maint.	3,958	7,785	9,581	5,861	8,000	6,264	8,000	0%
Contracted Services	36,044	16,513	35,321	53,439	40,000	39,180	42,000	5%
Interfunctional - Machine Charge	145,787	134,745	121,318	115,355	128,000	110,288	128,000	0%
ROADSIDES Expenses	303,766	278,246	278,415	286,838	314,700	269,471	318,000	1%
TR - HARDTOP - Wages	40,671	56,576	68,880	68,208	73,750	70,336	75,250	2%
Benefits	10,458	16,404	18,353	19,769	22,150	19,718	22,500	2%
Materials/Supplies/Maint.	11,635	30,043	36,040	28,204	28,000	37,512	30,000	7%
Contracted Services	24,066	25,436	6,723	43,101	40,000	28,233	40,000	0%
Interfunctional - Machine Charge	83,471	95,293	112,353	104,618	108,000	87,334	108,000	0%
ROADS HARDTOP Expenses	170,301	223,751	242,350	263,900	271,900	243,133	275,750	1%
TR - LOOSETOP -Wages	50,850	48,396	60,937	46,984	66,050	50,760	67,000	1%
Benefits	13,529	13,738	17,346	13,614	19,800	13,657	20,000	1%
Materials/Supplies/Maint.	93,687	13,021	7,097	5,796	6,000	13,884	8,000	33%
Contracted Services	258,267	355,776	432,880	450,611	499,000	511,560	480,000	-4%
Interfunctional - Machine Charge	175,795	148,903	172,563	131,840	180,000	143,443	180,000	0%
ROADS LOOSETOP Expenses	592,127	579,834	690,824	648,845	770,850	733,304	755,000	-2%
TR - WINTER CONTROL - Wages	213,749	247,351	221,559	222,074	255,000	336,337	280,000	10%
Benefits	46,222	55,977	52,103	50,677	76,500	79,609	84,000	10%
Materials/Supplies/Maint.	81,438	113,568	86,059	71,401	105,000	165,060	120,000	14%
Contracted Services	15,219	21,330	19,213	18,377	24,000	56,063	30,000	25%
Interfunctional - Machine Charge	398,333	575,093	366,150	431,395	400,000	540,519	450,000	13%
ROADS - WINTER CONTROL Expense	754,962	1,013,319	745,083	793,925	860,500	1,177,587	964,000	12%



3000 Transportation Services – Roads & Bridges

ROADS/BRIDGES/TREES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
TR - SAFETY DEVICES - Wages	23,166	18,385	15,067	22,224	22,500	20,215	22,950	2%
Benefits	5,947	5,100	4,039	6,393	6,700	5,350	6,900	3%
Materials/Supplies/Maint.	14,277	13,893	19,686	21,513	22,000	17,982	23,500	7%
Hydro	4,014	4,000	4,354	4,687	4,150	4,216	4,250	2%
Other	1,200	19,207	1,350	1,500	1,500	1,500	1,500	0%
Contracted Services	11,767	10,840	14,118	8,291	10,000	10,486	11,000	10%
Interfunctional - Machine Charge	27,598	16,283	14,815	20,495	22,000	14,900	22,000	0%
ROADS - SAFETY DEVICES Expense	87,968	87,708	73,428	85,103	88,850	74,649	92,100	4%
TR - OVERHEAD -Wages	164,573	195,470	196,147	231,721	241,000	198,918	245,000	2%
Benefits	52,893	61,429	76,378	77,635	79,350	72,911	81,000	2%
Materials/Supplies/Maint.	2,060	1,996	659	1,882	2,000	1,814	2,000	0%
Seminars & Training	4,698	9,154	5,723	6,373	10,000	7,502	12,000	20%
Professional Costs	-	555	49	-	1,000	475	1,000	0%
General Administrative	6,019	5,985	7,596	8,036	8,000	2,489	8,000	0%
Telephone	446	481	301	202	250	203	250	0%
Insurance	46,594	42,568	47,830	52,974	52,250	51,599	54,850	5%
Mileage	104	512	436	280	450	1,039	600	33%
Other	995	745	945	776	800	758	800	0%
Contracted Services	11,151	18,315	73,300	18,051	30,500	24,823	30,500	0%
Interfunctional - Machine Charge	19,153	26,748	34,155	23,995	22,000	16,540	22,000	0%
Interfunctional Trf SWB	27,400	26,196	27,700	30,000	30,600	30,600	31,200	2%
ROADS - OVERHEAD Expenses	336,086	390,154	471,220	451,925	478,200	409,671	489,200	2%
Accessible Transit - SMART program	-	-	-	-	-	-	15,000	100%
ROADS - ACCESSIBLE TRANSIT Expenses	-	-	-	-	-	-	15,000	100%
TR -BLDGS - WAGES	33,241	50,106	34,455	33,372	44,700	29,998	45,600	2%
Benefits	7,300	13,108	8,509	9,224	13,400	7,772	13,700	2%
Materials/Supplies/Maint.	41,951	54,637	46,310	52,814	50,000	54,099	52,000	4%
Equipment Fuel	164,800	278,067	190,571	191,413	215,000	236,467	215,000	0%
General Administrative	14,802	22,502	15,496	860	1,000	934	1,000	0%
Hydro	6,724	7,724	8,892	7,876	8,000	8,158	8,250	3%
Heat	13,103	15,846	14,931	13,237	15,000	17,104	15,000	0%
Telephone	6,981	7,479	6,790	5,861	7,000	3,083	5,000	-29%
Shops - water/sewer /stlites, etc	1,197	1,235	1,324	1,510	2,000	1,713	2,000	0%
Rents & Financial Services	600	600	530	502	550	500	550	0%
Contracted Services	382	1,601	1,395	7,555	5,000	6,914	6,000	20%
ROADS - BUILDINGS Expenses	291,687	453,022	329,201	324,225	361,650	404,511	364,100	1%

3000 Transportation Services – Roads & Bridges

RESERVE TRANSFERS - \$1,805,700 – Council continues to work toward improving the infrastructure gap between the amount set aside annually for Capital replacement and improvement projects, and the annual amount required to become sustainable in this area.

ROADS/BRIDGES/TREES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
TR - BRIDGES\CULVERTS - Wages	3,406	8,748	5,667	4,511	7,000	3,095	7,000	0%
Benefits	853	2,519	1,971	1,365	2,100	859	2,100	0%
Materials/Supplies/Maint.	275	7,050	3,053	606	3,000	626	3,000	0%
Professional Costs -engineer	-	16,180	-	-	-	-	20,000	100%
Contracted Services	324	124	1,781	1,826	5,000	3,053	5,000	0%
Interfunctional - Machine Charge	5,602	5,665	11,643	4,965	10,000	2,545	7,000	-30%
ROADS - BRIDGES & CULVERTS Exp	10,460	40,284	24,115	13,274	27,100	10,178	44,100	63%
RDS-MCKAGUE GRAVEL PIT - Wages	2,027	184	238	1,249	2,000	342	2,000	0%
Benefits	592	52	66	643	750	97	750	0%
Other	8,357	8,408	8,848	12,763	13,000	10,489	13,000	0%
Interfunctional - Machine Charge	6,211	60	260	2,810	4,000	195	4,000	0%
ROADS - GRAVEL PIT Expense	17,187	8,704	9,411	17,466	19,750	11,124	19,750	0%
OTHER - RECOVERABLE - Wages	3,079	2,818	2,443	1,296	3,000	541	3,000	0%
Benefits	1,084	897	763	664	900	274	900	0%
Materials/Supplies/Maint.	693	1,963	266	(104)	500	73	300	-40%
Other	1,678	173	-	-	-	35	-	0%
Interfunctional - Machine Charge	4,964	5,535	4,268	2,640	8,000	825	3,000	-63%
ROADS - RECOVERABLE Expense	11,499	11,386	7,739	4,496	12,400	1,748	7,200	-42%
ROADS - MACHINERY/EQUIP Op Expenses	206,956.28	264,078	360,491	294,880	335,850	349,322	341,000	2%
Roads/Equipment Capital Transfer	1,025,000	1,045,150	1,100,000	1,200,000	1,226,400	1,226,400	1,263,500	3%
Roads/Equipment Operating Transfer	-	(4,824)	-	-	-	-	-	0%
Pick up Truck Reserve Transfer	-	-	-	-	21,600	21,600	21,600	0%
Bridges/Culverts Reserve Transfer	379,600	459,600	478,000	500,000	520,000	520,000	535,600	3%
Legacy Fund Reserve Trfr - SMART accessible transit	-	-	-	-	-	-	(15,000)	100%
Operating Reserve Transfers - ROADS	1,404,600	1,499,926	1,578,000	1,700,000	1,768,000	1,768,000	1,805,700	2%
NET COST - ROADS/BRIDGES	3,126,581	3,750,735	3,940,063	3,962,837	4,381,679	4,431,757	4,504,429	2.8%

3000 Transportation Services - Trees

Operating Net Budget Details – Trees – \$6,300, up \$3,000

The South Bruce Tree committee is responsible to oversee and maintain a healthy tree population in the rural and urban areas of the Municipality with the assistance of the Public Works Department. There is minimal reserve funds for trees left, which means budgeted expenses must be collected through the levy.

ROADS/BRIDGES/TREES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
TREES - Sales/Fees Charges	-	-	-	-	-	-	-	0%
TREES-Donations	2,100	4,137	-	-	-	1,510	-	0%
TREES- Operating Revenue	2,100	4,137	-	-	-	1,510	-	0%
SB PARKS/TREES - Wages	-	-	-	4	-	-	-	0%
SB PARKS/TREES - Benefits	-	-	-	14	-	-	-	0%
SB PARKS/Trees - Maint & Supplies	2,936	2,616	3,802	4,648	4,000	120	4,000	0%
SB PARKS/TREES - Gen Admin	-	-	-	-	-	-	-	0%
SB PARKS/TREES-Prog Cost Trfr	2,200	2,300	2,300	-	2,300	2,300	2,300	0%
TREES- Operating Expense	5,136	4,916	6,102	4,666	6,300	2,420	6,300	0%
Tree Reserve Transfer	-	2,000	(3,000)	(3,000)	(3,000)	(910)	-	-100%
NET COST - TREES	3,036	2,779	3,102	1,666	3,300	0	6,300	91%



3000 Transportation Services - Streetlighting

Operating Net Budget Details - STREETLIGHTING - \$0 – The streetlight costs are funded through a flat rate user charge applied to properties located within the urban areas of Mildmay, Teeswater, Formosa, Belmore, and Carlsruhe. The user charge for 2026 has not changed from the 2025 rate of \$54 per household.

STREET LIGHTING	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
USER FEES Streetlights	79,020	79,463	79,825	86,984	87,150	88,317	89,000	2%
Streetlight - Interest Incom	372	-	5,719	5,778	5,800	5,557	5,800	0%
STREET LIGHTING- Op Rev	79,392	79,463	85,544	92,761	92,950	93,874	94,800	2%
TR - STREETLIGHTS - Wages	312	2,828	1,666	3,569	3,300	575	3,350	2%
Benefits	82	827	489	1,008	1,000	158	1,000	0%
Materials/Supplies/Maint.	676	-	1,657	1,004	3,000	4,856	3,000	0%
Hydro	46,867	50,706	56,082	52,078	60,300	51,335	62,000	3%
Other	-	-	-	285	-	-	-	0%
Contracted Services	252	974	1,669	6,732	5,500	4,880	5,500	0%
Interfunctional - Machine Charge	232	4,180	1,803	4,360	4,000	605	4,000	0%
STREET LIGHTING- OpExp	48,421	59,515	63,366	69,037	77,100	62,408	78,850	2%
STREET LIGHTING Reserves Trfrs	38,350	23,000	16,340	15,300	15,850	15,850	15,950	1%
NET COST -STREET LIGHTING	7,379	3,053	(5,838)	(8,425)	-	(15,616)	-	0%



4000 Environmental Services

- **Operating Budget Details – Environment** - The Operations Manager also oversees the Environmental Operations for the Municipality. This includes the Water and Sewer Systems, Source Water Protection activities, and the Solid Waste collection and disposal services which are fully funded through local improvement charges and user fees. Storm Water Management is funded through taxation.
- **WATER/SANITARY:** Veolia Canada Inc. is contracted to provide the role of Operator in Charge of the water and sewer systems and is responsible for maintenance and operations of the systems. Base rates for the users of the Sanitary sewer systems and Municipal Water Systems have increased. This is in keeping with the recommendations in the 2016 Water and Sanitary Financial Plan to work toward full life-cycle financing of the water and sewer infrastructure. Source Water Protection activities are funded by the users of the Water systems.
 - Mildmay & Teeswater Water Distribution base fees - \$675.00, increased by 3.88% or \$25 per year.
 - Mildmay & Teeswater/Formosa Sanitary base fees - \$798.00, increased by 2.05% or \$16 per year.
- **SOLID WASTE:** This service area includes the maintenance and operations of the Municipal Landfill Sites, Garbage Collection & Recycling Services which are fully funded through landfill charges and garbage and recycling collection fees. Garbage/Recycling Collection fees have been reduced from \$89.00 to \$45.00 per unit per year for 2026 due to the new Ontario-wide recycling program.
- **STORM WATER MANAGEMENT:** \$213,400 – up 4% - Rural and Urban storm water maintenance activities are included in the storm water management budget, including the roads portion of maintenance on municipal drains.



4200 Environmental – Mildmay Wastewater

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
WASTEWATER - SANITARY SEWERS								
MILDMAY WASTEWATER SYSTEM								
USER FEES M Sewers - Residential	384,565	401,015	419,039	438,433	460,750	471,742	483,000	5%
USER FEES M Sewers Non Res	48,398	48,824	50,120	52,150	54,000	54,216	54,000	0%
M Sewers - Fees & Service Chgs	6,875	1,882	2,939	1,985	3,000	3,201	500	-83%
M Sewers - Interest Income	7,341	21,534	34,579	30,482	28,000	13,711	10,000	-64%
MILDMAY SEWERS- Operating Rev	447,179	473,255	506,677	523,050	545,750	542,869	547,500	0%
ENV - MSTP- Wages	15,031	15,650	15,646	20,221	21,000	20,156	21,500	2%
Benefits	4,404	4,632	4,870	5,894	6,300	5,461	6,500	3%
Materials/Supplies/Maint.	1,472	105	-	-	1,500	-	500	-67%
Seminars & Training	-	-	64	-	500	-	500	0%
Professional Fees	-	-	1,604	-	-	2,609	1,000	100%
General Administrative	1,564	1,465	1,619	1,640	1,900	1,707	1,950	3%
Hydro	44,688	49,191	48,024	45,483	55,000	47,171	56,900	3%
Insurance	8,754	11,540	12,619	13,770	14,400	14,744	15,500	8%
Contracted Services	171,827	175,574	195,609	227,973	205,900	201,075	210,000	2%
Interfunctional - Machine Charge	1,723	1,185	1,126	3,105	3,000	1,118	3,000	0%
Interfunctional Trf SWB	9,850	10,244	10,800	10,800	11,000	11,000	11,250	2%
Taxes	1,874	1,990	2,144	2,274	2,400	2,385	2,500	4%
ENV - MC SAN COLLECT. WAGES	2,167	3,739	4,616	2,766	4,000	1,698	4,000	0%
Benefits	591	1,059	1,403	814	1,200	450	1,200	0%
Materials/Supplies/Maint.	1,242	1,513	-	198	1,500	-	500	-67%
Hydro	8,176	7,952	11,437	9,246	11,000	9,978	11,400	4%
Contracted Services Veolia	19,933	23,492	41,557	24,203	34,100	27,180	34,800	2%
Interfunctional - Machine Charge	1,074	2,455	5,820	1,805	6,000	500	5,000	-17%
MILDMAY SEWERS- Operating Expen:	296,035	312,540	358,959	370,192	380,700	353,142	388,000	2%
MILDMAY SEWERS RESERVE TRFR	119,232	160,715	147,718	152,858	165,050	189,727	159,500	-3%
NET COST MILDMAY SEWERS	(31,912)	-	-	-	-	-	-	0%



4200 Environmental – Teeswater/Formosa Wastewater

	2021	2022	2023	2024	2025	Actual to Dec	2026	
WASTEWATER - SANITARY SEWERS	Actual	Actual	Actual	Actual	Budget	30/25	Budget	B-B%
TEESWATER WASTEWATER SYSTEM								
TFSS CAP CONTRIBUTION -5YR	-	-	-	-	-	-	-	0%
TFSS CAP CONTRIBUTION 15 YR	215,771	182,203	191,090	176,193	199,100	176,747	199,650	0%
TFSS CAP CONTRIBUTION 25 YR	53,580	49,201	49,201	60,237	50,780	48,413	50,800	0%
TFSS User Fees - Residential	288,733	304,010	338,195	440,459	565,600	574,575	590,500	4%
TFSS User Fees Non Res	38,885	38,808	42,925	56,217	71,950	71,358	72,000	0%
TFSS Interest Revenue	(212)	(12)	21,717	30,546	18,000	14,759	7,500	-58%
TFSS Fees & Charges	419,470	500,518	475,324	526,022	480,100	579,083	580,000	21%
T/F SEWERS- Operating Revenue	1,016,227	1,074,727	1,118,452	1,289,674	1,385,530	1,464,935	1,500,450	8%
TFTP- Wages	13,874	15,187	15,599	18,276	19,000	19,623	20,000	5%
TFTP Benefits	4,141	4,461	4,869	5,318	6,500	5,279	6,500	0%
Debenture Principal -Industry-2	70,485	72,703	74,991	19,113	-	-	-	0%
Debenture Principal - 15 Yr Residents	150,482	155,973	161,665	167,564	173,700	173,678	180,050	4%
Debenture Principal - 25 Yr Residents	24,493	25,502	26,574	27,681	28,850	28,833	30,050	4%
Debenture Interest -Industry 2	6,563	3,992	2,058	149	-	-	-	0%
Debenture Interest - 15 Yr Residents	49,060	42,692	37,878	31,979	25,950	25,865	19,600	-24%
Debenture Interest - 25 Yr Residents	26,285	25,112	24,203	23,096	21,950	21,944	20,750	-5%
TFTP- Maint/Supplies	30,326	52,796	81,107	54,437	87,000	44,104	70,000	-20%
TFTP - Professional Fees	6,507	9,711	3,276	-	8,000	2,998	5,000	-38%
TFTP - General Administration	467	-	100	-	500	-	500	0%
TFTP - hydro	109,639	139,327	150,858	176,054	167,400	165,414	195,000	16%
TFTP - Sewer fee	596	613	641	669	1,100	699	1,100	0%
TFTP - Insurance	21,460	24,871	27,272	29,146	31,000	29,347	32,550	5%
TFTP - Contracted Services	334,479	302,504	269,137	377,075	391,000	299,269	391,000	0%
TFTP machine charges	-	40	-	-	500	75	500	0%
TFTP Admin Cost Transfer	9,700	10,244	10,600	10,600	11,000	11,000	11,250	2%
TFTP - Taxes	4,173	4,431	4,774	5,063	5,250	5,309	5,500	5%
TFSS Wages	4,650	4,206	1,976	3,155	5,000	1,953	5,100	2%
TFSS - Benefits	1,183	1,291	643	921	1,500	522	1,500	0%
TFSS - Maint/Supplies	2,650	4,437	775	563	3,000	-	3,000	0%
TFSS - Professional Fees	-	4,929	-	-	1,000	945	1,000	0%
TFSS - Hydro	19,868	24,115	28,005	26,546	28,100	29,420	30,000	7%
TFSS Contracted Services	26,087	38,410	34,826	25,263	50,000	40,892	45,000	-10%
TFSS - machine charges	4,067	5,063	928	2,795	5,200	875	5,000	-4%
T/F SEWERS- Operating Expenses	921,235	972,610	962,754	1,005,463	1,072,500	908,043	1,079,950	1%
Transfer Prepd Cap Contr Reserves	34,744	6,063	-	16,218	-	-	-	0%
TFsewer System Reserve Transfers	15,976	94,660	155,698	267,993	313,030	556,892	420,500	34%
T/F SEWERS RESERVE TRANSFERS	50,720	100,723	155,698	284,211	313,030	556,892	420,500	34%
NET COST -T/F SEWERS	(44,273)	(1,393)	-	-	-	-	-	0%



4500 Environmental – Source Water Protection

- Operating Budget Details - SOURCE WATER PROTECTION
 - The Grey Sauble Conservation Authority continue to implement the relevant legislation for Source Water Protection. This service is funded through the Water user fees.

WATERWORKS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
SB WATER - Fees & Serv Chgs	-	-	-	-	-	-	-	0%
SOURCE WATER PROTECTION Revenue	-	-	-	-	-	-	-	0%
SB Water - Gen Admin	149	160	143	-	200	-	100	-50%
SB Water - Other	423	43	-	110	200	43	100	-50%
SB Water - Contracted Services	2,500	2,500	2,500	2,500	3,000	2,400	3,500	17%
SOURCE WATER PROTECTION-Expenses	3,071	2,703	2,643	2,610	3,400	2,443	3,700	9%
SWP RESERVE Transfers M WATER	(2,000)	(1,351)	(1,700)	(1,700)	(1,700)	(1,221)	(1,850)	9%
SWP RESERVE Transfers T WATER	(2,000)	(1,351)	(1,700)	(1,700)	(1,700)	(1,221)	(1,850)	9%
NET COST SOURCE WATER PROTECTION	(928.89)	-	(758)	(790)	-	-	-	0%



4510 Environmental – Mildmay Water

MILDMAY WATER SYSTEM	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
USER FEES M Water - Residential	303,687	317,027	331,035	373,039	391,300	400,730	417,000	7%
USER FEES M Water - Non Res	43,532	44,106	45,293	50,738	53,600	52,780	52,000	-3%
M WATER - Fees & Serv Chgs	6,387	1,993	2,883	1,675	3,000	2,875	3,000	0%
M WATER-Investment Income	5,636	28,001	50,851	48,384	48,000	37,083	25,000	-48%
MILDMAY WATER- Operating Revenue	359,242	391,126	430,062	473,835	495,900	493,469	497,000	0%
ENV - MC WATER DISTR. - Wages	20,175	21,104	20,163	25,478	22,350	25,653	22,800	2%
Benefits	5,746	6,130	6,292	7,391	6,700	6,878	6,850	2%
Materials/Supplies/Maint.	6,172	5,914	9,668	13,755	8,700	5,896	9,000	3%
Professional Costs	-	3,307	1,604	3,229	1,500	2,773	1,000	-33%
General Administrative	393	289	25	25	200	-	100	-50%
Hydro	10,945	11,675	12,241	11,478	13,000	12,773	13,000	0%
Insurance	2,645	2,835	3,136	4,147	4,300	8,707	9,000	109%
Contracted Services Veolia	182,629	221,156	232,846	210,407	218,000	240,113	230,000	6%
Interfunctional - Machine Charge	5,890	4,183	5,045	6,745	6,650	4,653	6,650	0%
Interfunctional Trf SWb	16,700	17,400	18,300	18,300	18,700	18,700	19,000	2%
Taxes	219	233	251	266	300	279	300	0%
MILDMAY WATER- Operating Expenses	252,073	294,420	309,572	301,221	300,400	326,425	317,700	6%
Reserve Transfer	107,169	96,706	120,490	172,614	195,500	167,044	179,300	-8%
MILDMAY WATER RESERVE TRFR	99,000	96,706	120,490	172,614	195,500	167,044	179,300	-8%
NET COST MILDMAY WATER	-	-	-	-	-	-	-	0%



4500 Environmental - Teeswater Water

TEESWATER WATER SYSTEM	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
USER FEES T Water - Residential	279,352	292,322	308,923	324,409	340,300	347,024	363,500	7%
USER FEES T Water - Non Res	46,820	46,588	48,905	51,236	53,600	53,051	54,000	1%
T WATER - Fees & Serv Chgs	1,936	942	1,390	3,894	2,000	16,611	6,000	200%
T WATER -Investment Income	2,910	13,848	33,486	24,740	30,000	8,603	7,500	-75%
TEESWATER WATER-Revenue	331,018	353,701	392,704	404,278	425,900	425,290	431,000	1%
ENV - TC WATER DISTR. - Wages	15,751	24,102	19,122	20,923	22,350	27,025	22,800	2%
Benefits	4,776	7,764	6,155	6,204	6,700	7,340	6,850	2%
Materials/Supplies/Maint.	249	4,244	1,740	81	8,500	975	6,500	-24%
Professional Costs	1,987	-	1,604	3,979	5,000	287	2,500	-50%
General Administrative	143	289	25	25	300	-	150	-50%
Hydro	9,895	11,914	12,077	11,617	12,000	12,123	12,500	4%
Insurance	1,740	2,751	3,046	3,393	3,550	3,727	3,900	10%
T WATER Major Repairs/Expense	-	-	-	-	-	-	-	0%
Contracted Services Veolia	160,643	175,787	184,175	183,460	198,000	223,593	210,000	6%
Interfunctional - Machine Charge	391	10,613	1,300	578	3,000	5,183	4,000	33%
Interfunctional Trf SWB	16,700	17,400	18,300	18,300	18,700	18,700	19,000	2%
Taxes	252	268	289	306	350	321	350	0%
TEESWATER WATER-Expenses	212,527	255,186	247,833	248,866	278,450	299,273	288,550	4%
Other Transfers to Reserves	118,492	98,515	100,700	155,412	147,450	126,017	142,450	-3%
TEESWATER WATER RESERVE TRFR	118,492	98,515	100,700	155,412	147,450	126,017	142,450	-3%
NET COST TEESWATER WATER	-	-	(44,171)	-	-	-	-	0%



4400 Environmental – Solid Waste Mgmt.

SOLID WASTE MGMT	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
USER FEES Garbage Coll	92,829	99,187	113,180	126,853	130,000	129,339	65,700	-49%
Bag Tag Revenue	127,715	127,157	127,623	129,802	140,000	137,056	140,000	0%
Recycling Depots payment	-	-	-	-	-	-	28,300	100%
Sales-Recycling Materials	370	160	320	285	300	255	-	-100%
RECYCLING/WASTE COLL Rev	220,914	226,504	241,123	256,940	270,300	266,651	234,000	-13%
MCLF - Fees & Service Chgs	2,664	1,400	1,218	1,151	1,500	1,024	1,200	-20%
MCLF Revenue - WEE	1,216	575	1,222	1,057	1,200	1,470	1,500	25%
MCLF- Machine Charge Revenue	26,362	25,825	29,560	23,398	25,500	20,744	25,500	0%
MCLF - land rent	2,250	2,880	2,880	2,880	3,000	3,600	3,700	23%
MCLF- Sale of Goods-metal	11,776	15,156	12,804	7,365	13,000	9,605	13,000	0%
CARRICK LANDFILL- Revenue	44,268	45,836	47,683	35,850	44,200	36,443	44,900	2%
TCLF - Fees & Service Chgs	112,066	109,919	113,731	95,486	120,000	107,170	120,000	0%
TCLF Revenue - WEE	2,415	1,122	950	1,890	1,200	1,861	1,500	25%
TCLF Machine Charges	35,248	23,225	15,308	16,273	25,000	8,020	25,000	0%
TCLF - Sale of Goods	17,333	15,427	12,517	16,168	13,000	11,551	13,000	0%
CULROSS LANDFILL- Revenue	167,062	149,693	142,505	129,816	159,200	128,601	159,500	0%
TOTAL SOLID WASTE MGMT REV	432,244	422,033	431,310	422,606	473,700	431,695	438,400	-7%
Blue boxes	627	-	431	431	450	-	-	-100%
#17-WAGES-1993 JD DOZER	3,203	2,052	-	-	3,000	-	3,000	0%
#17-BENEFITS-1993 JD DOZER	629	647	-	-	1,000	-	1,000	0%
#17-MAT/SUP/MTN-1993 JD DOZER	32,159	7,297	10,155	827	7,500	8,154	7,500	0%
# 31 Float Repairs/Service	-	2,970	2,800	-	2,000	-	2,000	0%
#XX Compactor - wages	-	115	-	2,064	2,000	-	2,000	0%
Compactor benefits	-	39	-	-	600	-	600	0%
Compactor maintenance	-	2,482	1,263	3,498	3,000	15,833	4,000	33%
Recycling Contract	52,524	53,643	56,528	66,304	65,000	73,711	-	-100%
Recycling - Professional Costs	-	-	-	-	-	-	25,000	100%
Garb. Collect. - Contract	48,736	54,809	64,388	64,388	65,000	64,388	69,000	6%
Admin-Bag Tags	-	1,812	-	2,385	2,000	-	2,000	0%
Post Closure Liability Transfer	35,679.89	3,900	-	-	9,000	9,000	9,000	0%
RECYCLE/WASTE COLL- Expenses	173,559	129,768	135,565	139,898	160,550	171,087	125,100	-22%



4400 Environmental Solid Waste Mgmt. cont.

SOLID WASTE MGMT	2021	2022	2023	2024	2025	Actual to Dec	2026	B-B%
	Actual	Actual	Actual	Actual	Budget	30/25	Budget	
ENV - MC LANDFILL - Wages	40,727	37,543	41,657	44,894	45,000	38,367	45,900	2%
Benefits	7,741.56	6,792	8,896	8,989	10,000	6,458	10,200	2%
Materials/Supplies/Maint.	147	3,930	1,502	1,548	2,800	1,685	2,500	-11%
Equipment Fuel	68	288	-	-	1,200	-	1,500	25%
Equipment Maintenance	-	-	-	-	200	-	-	-100%
Seminars & Training	-	-	-	-	250	45	250	0%
Professional Costs	9,679	8,939	13,707	11,652	11,500	13,966	12,000	4%
General Administrative	216	-	-	-	200	-	-	-100%
Telephone	153	70	233	233	300	233	300	0%
Insurance	389	591	788	929	950	1,126	1,200	26%
Other	329	400	484	250	400	400	400	0%
Rents & Financial Services	2,190	2,409	3,104	2,569	2,400	2,666	2,500	4%
Contracted Services	6,648	9,979	9,511	15,503	13,000	19,364	16,000	23%
Interfunctional - Machine Charge	26,413	26,095	29,560	23,398	27,500	20,056	27,500	0%
MCLF Admin Cost Trfr	13,100	13,780	14,300	14,300	14,300	14,300	14,600	2%
Taxes	2,038	2,497	2,690	2,852	2,950	2,991	3,150	7%
CARRICK LANDFILL- Expenses	109,875	113,312	126,432	127,117	132,950	121,657	138,000	4%
ENV - TC LANDFILL - Wages	60,434	62,654	67,268	60,783	68,100	52,998	69,000	1%
Benefits	9,605	13,944	14,020	13,640	15,000	9,374	15,200	1%
Materials/Supplies/Maint.	4,566	2,992	2,593	4,943	3,000	3,252	3,500	17%
Equipment Fuel	199	7,796	8,553	7,452	8,000	5,986	7,000	-13%
Seminars & Training	-	-	-	-	250	35	250	0%
Professional Costs	14,479	7,415	14,807	12,863	14,500	19,702	16,000	10%
General Administrative	52	160	-	-	250	-	250	0%
Telephone	61	58	204	233	300	213	300	0%
Insurance	389	591	788	929	950	1,126	1,200	26%
Other	329	400	400	400	400	400	400	0%
Rents & Financial Services	2,063	2,279	2,452	2,569	2,400	2,666	2,500	4%
Contracted Services	28,166	27,559	23,601	19,276	28,000	25,464	28,000	0%
Interfunctional - Machine Charge	35,248	23,225	15,308	16,288	24,500	8,020	24,500	0%
TCLF Admin Cost Transfer	13,250	13,780	14,500	14,500	14,750	14,750	15,050	2%
Taxes	3,860	4,099	4,416	4,683	4,900	4,911	5,150	5%
CULROSS LANDFILL Expenses	173,646	166,952	168,909	158,560	185,300	148,898	188,300	2%
Carlsruhe LF- Professional Costs	2,989	-	-	4,732	-	2,269	-	0%
CARLSRUHE LANDFILL-Expenses	2,989	-	-	4,732	-	2,269	-	0%
TOTAL LANDFILL/RECYCLE/WASTE EXPE	460,070	410,031	430,905	430,306	478,800	443,912	451,400	-6%
LANDFILL - Reserves Trfr	30,690	10,131	680	(2,890)	(5,100)	(5,100)	12,000	-335%
Legacy Fund Reserve Trfr - Recycling	-	-	-	-	-	-	(25,000)	100%
NET COST -SOLID WASTE MGMT	58,516	(1,871)	275	4,810	-	7,117	-	0%

4600 Environmental – Storm Water Management

STORMWATER MANAGEMENT	2021	Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Urban Storm Water Mgmt- wages		2,207	2,054	2,720	1,674	3,550	4,278	3,650	3%
Urban StormWater Mgmt - Benefits		618	566	759	470	1,050	1,305	1,100	5%
UrbanStormWaterMgmt-Maint/Supplies		769	3,615	3,812	2,499	3,750	3,809	3,800	1%
UrbanStormWaterMgmt-Contracted Ser		8,280	7,437	7,072	7,627	12,000	9,195	12,000	0%
Urban Storm Water - Machine chges		2,689	1,805	2,478	1,565	3,500	5,830	3,500	0%
Rural Storm Water - wages		9,221	4,425	2,814	4,397	5,100	4,837	5,250	3%
Rural Storm Water - Benefits		2,478	1,303	769	1,262	1,550	1,369	1,600	3%
Rural Storm Water - Materials/Supplies		5,712	769	146	2,499	4,500	1,624	4,500	0%
Rural Storm Water - Contracted Services		8,776	4,932	2,595	4,376	10,000	3,463	10,000	0%
Rural Storm Water-Machine Charges		15,479	8,060	7,735	2,595	10,000	6,195	6,000	-40%
RDS DRAINAGE - Maintenance		3,262	1,608	-	15,147	2,500	-	10,000	300%
STORMWATER MGMT- Expenses		59,491	36,573	30,898	44,110	57,500	41,905	61,400	7%
Rds Drainage - Transfer to Reserve		116,010	125,000	130,000	143,250	147,550	147,550	152,000	3%
NET COST STORMWATER MGMT		175,501	161,573	160,898	187,360	205,050	189,455	213,400	4%



5000 – Public Health and Cemeteries

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

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

Cenotaph & Mortuary Budget - \$2,600 is used to maintain the Cenotaphs and Mildmay Mortuary Building. Abandoned cemeteries in South Bruce are maintained on an as-needed basis.

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

The **Teeswater Medical Centre** non-profit corporation oversees the operations of the medical clinic. Operating costs are 100% funded through the non-profit corporation.

Doctor Recruitment - \$15,175 – up \$475 (3%) - The Brockton and Area Physician Recruitment Committee and the Wingham and Area Health Professionals Recruitment Committee provide for the recruitment of Doctors and health professionals for South Bruce.



5000 – Public Health and Cemeteries, cont.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
PUBLIC HEALTH/CEMETERIES								
MC Mortuary - fees	-	-	100	-	100	-	100	0%
MORTUARY/CENOTAPH- Operating Revenue	-	-	100	-	100	-	100	0%
M MED CLINIC - Rental Income	36,903	36,903	36,903	36,903	36,900	36,903	36,900	0%
Med Clinic Sale of Hydro	5,151	5,314	5,198	5,327	5,650	5,187	5,650	0%
M MED CLINIC - Other	1,754	2,138	1,994	1,843	2,000	2,019	2,000	0%
M MEDICAL CLINIC - Operating Revenue	43,808	44,355	44,094	44,072	44,550	44,109	44,550	0%
TC Cemetery Board	14,737	20,382	25,614	28,723	27,600	26,817	37,550	36%
SH Cemetery	3,486	5,325	6,033	5,560	6,500	6,854	6,800	5%
CEMETERY BOARDS- Revenue	18,223	25,707	31,647	34,283	34,100	33,672	44,350	30%
T Medical Centre - Rental Income	17,522	19,115	21,352	-	-	-	-	0%
T Medical Clinic -Other Revenue Donations	-	-	-	4,278	4,150	3,738	3,800	-8%
TDOCTORS OFFICE/Medical Clinic -Operating Re	17,522	19,115	21,352	4,278	4,150	3,738	3,800	-8%
PH - CENOTAPH/Mortuary - Wages	1,130	811	663	1,095	1,000	1,023	1,100	10%
Benefits	266	232	180	276	300	275	300	0%
Hydro	257	309	324	318	350	308	350	0%
Water/Sewer	567	583	599	669	700	699	750	7%
M Mortuary Machine Charges	345	-	355	150	200	180	200	0%
MORTUARY/CENOTAPH- Expense	2,565.76	1,936	2,121	2,508	2,550	2,485	2,700	6%
PH - TC CEMETERY - Wages	6,396	8,054	9,273	11,100	11,100	11,060	11,500	4%
Benefits	1,237	1,435	1,855	1,458	1,500	1,389	1,500	0%
Materials/Supplies/Maint.	912	376	1,331	1,861	1,750	1,835	10,000	471%
Seminars & Training	-	-	-	-	100	-	100	0%
Professional Costs	720	912	1,685	800	1,000	800	1,000	0%
General Administrative	1,101	1,081	1,347	1,616	1,000	1,890	1,000	0%
Insurance	1,020	913	853	1,126	1,150	1,468	1,500	30%
Other	-	1,939	1,532	2,785	1,600	-	1,600	0%
Rents & Financial Services	3,050	5,512	7,342	7,888	8,000	8,105	8,750	9%
Contracted Services	300	160	395	90	400	270	600	50%
PH - SH CEMETERY - Wages	2,180	2,952	3,195	2,736	3,300	4,029	3,500	6%
Benefits	(12)	429	927	890	1,000	1,014	1,100	10%
Other	180	339	200	200	400	200	400	0%
Rents & Financial Services	1,050	1,606	1,720	1,733	1,800	1,612	1,800	0%
CEMETERY BOARDS- Expenses	18,135	25,707	31,656	34,283	34,100	33,672	44,350	30%

5000 – Public Health and Cemeteries, cont.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
PUBLIC HEALTH/CEMETERIES								
DrRecruit't/Hosp Donations Brockton & Area - o	3,850	4,450	9,250	5,000	5,000	5,000	5,100	2%
Doctor Incentive Funding - B&A	3,850	28,250	4,250	625	17,775	17,775	2,875	-84%
DrRecruit't/Hosp Donations Wingham & Area	7,128	7,128	7,128	7,128	7,200	7,128	7,200	0%
HEALTH/DOCTOR RECRUITMENT Operating Expe	14,828.00	39,828	20,628	12,753	29,975	29,903	15,175	-49%
M HEALTH CLINIC - Wages	14,006	14,372	15,339	16,370	16,500	17,679	17,250	5%
M Health Clinic - Benefits	1,709	2,927	3,247	3,502	3,600	3,964	3,800	6%
M Health Clinic - Mat/Supplies/Maint	1,762	2,176	6,334	2,084	2,500	2,244	2,500	0%
M Health Clinic - Hydro	3,273	4,449	5,324	4,214	5,000	4,404	5,000	0%
M Health Clinic - Heat	2,017	1,432	1,956	1,157	2,000	1,347	2,000	0%
M Health Clinic - Telephone	3,160	3,274	3,336	3,382	3,500	3,404	3,500	0%
M Health Clinic - Water Sewer Fees	1,309	1,349	1,395	1,503	1,550	1,570	1,650	6%
M Health Clinic - Insurance	1,482	2,181	2,453	2,592	2,700	2,410	2,700	0%
M Health Clinic - Other	50	50	50	50	50	50	50	0%
M Health Clinic - Contracted Services	200	200	1,054	325	400	843	400	0%
M Health Clinic - Machine Chgs	1,002	290	75	-	500	1,325	1,000	100%
Excess funds to Medical Clinic	13,840	11,654	3,532	8,894	6,250	4,869	4,700	-25%
M MEDICAL CLINIC- Operating Expenses	43,808	44,354.92	44,094.37	44,072.36	44,550	44,109	44,550	0%
Janet ST Doctors Office - Operating Expenses	8,370	11,468	11,251	6,308	-	-	-	0%
T Medical Clinic - Wages	-	72	617	167	-	34	-	0%
T Medical Clinic - Benefits	-	16	170	49	-	10	-	0%
T Medical Clinic - Professional Fees	-	7,229	19,309	-	-	-	-	0%
T Medical Clinic - Insurance	-	256	1,244	3,953	4,150	3,617	3,800	-8%
T Medical Clinic - Machine Charges	-	68	355	98	-	65	-	0%
T MEDICAL CLINIC- Operating Expenses	3,928	13,782	27,640	4,266	4,150	3,726	3,800	-8%

5000 – Public Health and Cemeteries, cont.

	2021	2022	2023	2024	2025	Actual to	2026	
PUBLIC HEALTH/CEMETERIES	Actual	Actual	Actual	Actual	Budget	Dec 30/25	Budget	B-B%
Public Health - Transfer to/fr Reserves	2,087	-	-	-	(15,275)	(15,275)	-	-100%
T Health Clinic - Reserve Transfer	-	(13,782)	(27,640)	12	-	-	-	0%
T Doctors Office - Trfr to Reserve	1,800	7,647	10,102	(6,308)	-	-	-	0%
HEALTH/CEMETER RESERVE TRFRS	2,087	(6,135)	(17,538)	(6,296)	(15,275)	(15,275)	-	-100%
NET COST PUBLIC HEALTH/CEMETERIES	(5,608)	13,514	22,658	15,261	17,150	17,101	17,775	4%
-	-	736	192	422,832	-		-	
Summary Net Costs	-	-	-					
Cenotaph/Mortuary	2,566	1,936	2,021	2,508	2,450	2,485	2,600	6%
M Medical Clinic	(13,840)	-	-	-	-	-	-	0%
T Doctors Office	(7,065)	-	-	-	-	-	-	0%
T Medical Clinic	3,928	-	-	-	-	(12)	-	0%
Cemeteries	(88)	-	8	-	-	-	-	0%
Doctor Recruitment	8,891	11,578	20,628	12,753	14,700	14,628	15,175	3%
-	(5,608)	13,514	22,658	15,261	17,150	17,101	17,775	4%



7000 – Libraries, Parks, Recreation

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

Vandalism has been previously reported in parks and recreation facilities and residents are asked to report vandalism to help address any issues that are occurring.

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

Parks Net Budget is \$106,900, up 8% - Rental fees and property taxes help fund the operations and maintenance of municipal parks, ball diamonds and soccer fields. There are agreements with local service clubs to provide for the maintenance and upkeep of some of the municipal playgrounds and parks in South Bruce.

Recreation Programs & Administration Net Budget is \$181,286, up \$34,476 or 23% - This budget includes the wages for the Recreation and Facilities Manager, Program co-ordinator and costs to provide a variety of recreational programs to the residents of South Bruce. Programs are largely funded through user charges and include summer camps, the Before and After School program, seniors' activities, pickleball, and other initiatives that are provided from time to time. South Bruce has budgeted a revenue reduction of over \$18,000 in 2026 due to the expiration of grant funding and lower program revenue in 2025 than budgeted.



7100 - Libraries

LIBRARIES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Rental Fees - Mildmay Library	11,175	11,407	11,633	11,872	12,100	12,112	12,300	2%
Rental Fees - T Library	23,079	23,558	24,024	24,519	25,000	25,014	25,500	2%
LIBRARIES- Revenue	34,254	34,965	35,657	36,391	37,100	37,126	37,800	2%
REC - MC LIBRARY - Wages	7,407	7,600	7,297	5,315	5,000	5,545	5,650	13%
Benefits	847	873	1,429	996	1,000	1,107	1,150	15%
Materials/Supplies/Maint.	886	912	1,694	2,187	1,500	346	1,250	-17%
Hydro	1,318	1,498	1,636	1,461	1,550	1,498	1,600	3%
Heat	641	653	670	669	700	604	700	0%
MLIB-Water/Sewer , bag tags	1,309	1,349	1,395	1,503	1,600	1,570	1,700	6%
M Library - insurance	-	487	751	1,072	1,100	1,359	1,450	32%
Other	526	50	50	50	50	50	50	0%
Contracted Services	-	-	446	-	-	-	-	0%
Interfun. Machine Chgs-	623	240	60	-	300	120	300	0%
M LIBRARY- Expense	13,557	13,662	15,429	13,252	12,800	12,199	13,850	8%
REC - TC LIBRARY - Wages	3,186	6,801	5,970	5,163	6,050	4,785	6,050	0%
Benefits	584	879	1,314	1,202	1,400	1,143	1,400	0%
Materials/Supplies/Maint.	597	1,150	616	275	950	1,784	950	0%
General Administrative	23	13	13	-	-	-	-	0%
Hydro	1,609	2,093	2,235	1,826	2,200	1,965	2,300	5%
Heat	1,416	1,849	1,866	1,863	2,000	1,927	2,100	5%
Telephone	673	673	673	673	700	673	700	0%
T Library - water/sewer , tags	1,080	1,114	1,194	1,367	1,550	1,570	1,650	6%
Insurance	366	980	1,862	2,439	2,500	2,484	2,650	6%
Contracted Services	2,892	4,414	3,380	3,668	3,600	3,691	3,700	3%
Interfunctional - Machine Cha	197	335	350	188	400	705	400	0%
T LIBRARY- Operating Expense	12,623	20,300	19,472	18,663	21,350	20,727	21,900	3%
SB Library Transfer	9,798	10,194	6,595	5,968	2,950	2,950	2,050	-31%
NET COST LIBRARIES	1,724	9,192	5,839	1,492	-	(1,251)	-	0%



7200 - Parks & Ball Diamonds

PARKS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
MC BALL PARK - Rentals	1,981	3,654	5,535	5,290	5,500	4,823	5,250	-5%
MPARKS - Revenue - Fees	3,041	5,003	4,421	5,854	5,900	6,441	6,000	2%
M PARKS - Rentals (Burger Box)	3,450	3,660	3,660	3,660	4,050	4,039	4,050	0%
TC Ball Park - Rentals	220	433	755	753	1,000	1,081	1,000	0%
PARKS - Donations	-	150	150	20	-	-	-	0%
F BALL PARKS - Rentals	-	1,353	460	123	500	212	250	-50%
Homecoming - fees/charges	-	1,600	1,600	-	-	-	-	0%
PARKS- Operating Revenue	8,692	15,852	16,581	15,699	16,950	16,596	16,550	-2%
REC - MC PARKS - Wages	19,430	23,324	20,435	19,043	22,000	24,822	25,000	14%
Benefits	5,025	6,444	5,380	5,247	6,050	6,430	6,750	12%
Materials/Supplies/Maint.	4,385	5,056	4,162	9,153	4,000	6,809	5,500	38%
Professional Costs	-	144	86	17	-	-	-	0%
Seminars & Training	106	322		180	600	123	600	0%
Hydro	6,550	7,603	8,131	7,225	8,000	8,183	8,400	5%
Water/Sewer/St Lites/Garb/BagTags	5,225	3,303	3,576	3,826	4,000	3,985	4,200	5%
Insurance	4,021	4,953	4,954	4,739	5,000	4,970	5,250	5%
Contracted Services	684	539	1,325	950	1,100	1,130	1,200	9%
Interfunctional - Machine Charge	6,127	14,299	12,259	8,845	10,000	13,465	10,000	0%
M PARKS- Operating Expense	51,553	65,987	60,308	59,225	60,750	69,916	66,900	10%
REC - TC PARKS - Wages	14,417	9,079	10,632	11,663	12,500	13,267	13,000	4%
Benefits	2,644	2,146	2,777	3,433	3,700	3,578	3,850	4%
Materials/Supplies/Maint.	1,143	782	790	3,561	2,500	2,826	2,500	0%
General Administrative	212	466	86	147	-	-	-	0%
Hydro	1,467	1,714	2,112	1,833	1,800	1,982	2,100	17%
T Parks - water/sewer/stlites/bagtags/garb	1,726	1,777	1,885	2,090	2,400	2,323	2,500	4%
Insurance	2,912	3,587	3,072	2,935	3,050	3,466	3,650	20%
Interfunctional - Machine Charge	8,915	7,910	6,588	9,300	9,500	6,715	9,500	0%
T PARKS - Operating Expense	33,435	27,461	27,941	34,962	35,450	34,157	37,100	5%
FORMOSA PARKS - Wages	4,414	2,063	4,800	4,814	5,500	3,228	4,750	-14%
Benefits	1,423	512	1,241	1,432	1,650	800	1,450	-12%
Materials/Supplies/Maint	187	492	969	4,196	1,500	5,389	1,500	0%
General Administrative	294	466	86	147	-	-	-	0%
Formosa Park - hydro	1,096	1,552	1,438	1,333	1,600	1,310	1,600	0%
F Parks - Water/Sewer	651	672	733	895	1,050	1,024	1,100	5%
F Parks - Insurance	-	-	1,336	2,672	2,800	2,881	3,050	9%
F Parks - Contracted Services	-	-	2,461	49	-	-	-	0%
Interfunctional Mach Chgs	4,825	1,680	2,608	3,550	2,500	1,878	2,500	0%
F PARKS- Operating Expense	12,890	7,437	15,671	19,088	16,600	16,509	15,950	-4%
M Parks Transfer to Reserve	2,000	2,000	2,000	2,000	2,050	2,050	2,150	5%
T Parks Transfer to Reserve	700	700	700	700	750	750	800	7%
F BALL PARK Transfer to Reserves	500	500	500	500	500	500	550	10%
PARKS RESERVE TRFRS	3,200	3,200	3,200	3,200	3,300	3,300	3,500	6%
NET COST PARKS	92,386	88,232	90,539	100,776	99,150	107,286	106,900	8%



7300 – Recreation Admin & Programs

RECREATION PROGRAMS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
SB Rec - Ont Grants (Srs,etc.)	-	38,530	48,304	10,807	9,500	8,229	21,225	123%
SB Rec - OTF Resilience Community Grant	-	-	-	2,400	19,500	15,287	-	-100%
SB Rec - Student Grants	-	1,996	6,510	-	1,500	-	-	-100%
SB Rec -Fitness	2,157	22	635	1,928	2,600	4,729	4,500	73%
SB Rec - School Camps	-	6,016	48,452	6,269	5,550	3,868	5,550	0%
SB Rec - Summer Camps	-	-	-	52,415	53,400	51,501	52,500	-2%
SB Rec - Culinary Classes	-	1,535	765	646	4,500	500	800	-82%
SB REC - Pickleball fees	4,274	3,820	3,135	2,946	3,500	4,089	3,500	0%
SB Rec -Seniors Fees	-	1,343	752	1,632	1,900	1,006	1,000	-47%
SB Rec - Machine Chgs Truck	7,894	7,658	20,400	7,560	20,400	23,670	20,400	0%
SB Rec - Donations	-	2,500	-	-	-	-	-	0%
MC REC-Tennis Fees	102	159	885	664	1,000	686	650	-35%
MC REC - Program Fees	341	25	485	-	6,000	956	750	-88%
MC REC Gymnastics Fees	5,895	14,517	1,991	2,271	-	-	-	0%
MC REC - Donations	-	-	-	168	-	-	-	0%
TC Rec - Donations	100	100	995	-	-	-	-	0%
RECREATION REVENUE - TOTAL	20,763	78,220	133,309	89,706	129,350	114,522	110,875	-14%
REC-SB RECREATION WAGES	79,291	76,679	79,932	96,733	99,800	120,060	101,800	2%
School Camps Wages	-	868	22,671	3,994	4,000	2,759	4,000	0%
Summer Camp Wages	-	-	-	25,170	24,250	25,412	29,750	23%
CulinaryClass Wages	-	-	655	82	1,500	-	250	-83%
Benefits - SB Recreation	22,721	22,740	24,218	28,852	30,900	35,161	27,486	-11%
School Camps Benefits	-	103	4,800	859	850	628	850	0%
Summer Camp Benefits	-	-	-	4,588	4,600	4,252	4,600	0%
Culinary Class Benefits	-	-	165	9	400	-	50	-88%
SB Rec Materials/Supplies/Maint.	35	1,041	90	372	19,500	16,911	15,500	-21%
School Camps - Mat/Supplies/Maint	-	3,163	6,471	685	700	520	700	0%
Summer Camp Mat/Supplies/Maint	-	-	-	7,458	7,000	1,912	7,500	7%
Cooking Classes Expenses	-	886	499	45	750	161	500	-33%
Fitness Expenses	-	-	600	1,707	1,500	1,920	2,000	33%



Recreation Programs & Administration

RECREATION PROGRAMS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Truck Maintenance	-	-	4,304	4,728	2,250	2,428	2,250	0%
Truck - Fuel	2,138	2,549	4,230	2,774	3,500	3,509	3,600	3%
Seminars & Training	560	560	273	-	-	-	-	0%
General Administration	407	332	445	664	100	1,286	500	400%
Rec Camps Other	-	-	-	1,004	-	-	-	0%
SB Rec - Pickle Ball	109	3,170	117	3,180	1,750	141	1,000	-43%
SB Rec - Seniors Program Exp	-	1,429	771	9,842	4,250	8,229	21,225	399%
SB Rec - Telephone	719	543	271	273	300	504	600	100%
SB Rec - Truck insurance	-	-	997	1,681	1,750	1,324	1,750	0%
Mileage	-	33	1,043	80	100	206	150	50%
Other	50	50	50	50	50	100	100	100%
Rec Programmer wages	-	29,675	35,503	124	38,665	38,540	41,500	7%
Rec Programmer benefits	-	3,418	9,707	39	11,595	9,036	10,000	-14%
Rec Programmer expenses	-	5,628	2,733	-	-	-	-	0%
Rec Programmer telephone	-	-	215	-	250	-	-	-100%
REC - Gymnastics Wages	4,612.09	5,843	914	1,025	-	-	-	0%
Fitness wages	4,655	194	-	-	-	-	-	0%
Other Program Wages	189	-	-	-	1,500	-	500	-67%
Gymnastics Benefits	140	484	193	191	-	-	-	0%
Fitness Benefits	129	7	-	-	-	-	-	0%
Other Program Benefits	5	-	-	-	400	-	100	-75%
Gymnastics Expenses	60	2,500	-	-	-	-	-	0%
Kickboxing Expenses	271	-	600	-	-	-	-	0%
Other Program Expenses	-	-	6,193	6,000	-	-	-	0%
Tennis Program Expenses	-	-	141	-	100	3	100	0%
Other	50	-	-	-	50	-	-	-100%
T REC Other	-	297	995	-	-	-	-	0%
Homecoming Expenses	-	5,475	16,620	-	-	-	-	0%
RECREATION - Operating Expense	121,517	178,655	226,414	202,207	262,360	275,002	278,361	6%
SB Recreation - Reserve Trfr	-	-	-	900	900	900	900	0%
Reserve Transfer - Truck	-	10,500	12,500	12,900	5,400	5,400	5,400	0%
MC Recreation Reserve Transfer	-	-	2,500	-	7,500	7,500	7,500	0%
Rec Co-ordinator Reserve Transfer	-	-	-	6,500	-	-	-	0%
RECREATION RESERVE TRFRS	-	5,025	(1,620)	20,300	13,800	13,800	13,800	0%
NET COST RECREATION	100,754	105,459	91,485	132,801	146,810	174,281	181,286	23%

Before & After School Program

This is a program that began in the fall of 2022. The Program Coordinator and Recreation and Facilities Manager oversee this department, which is offered on a revenue neutral basis.

Before/After School Program	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Before/After School Program fees	-	28,602	87,859	102,371	104,250	103,890	105,000	1%
Before/After School Program County/govt	-	9,743	6,543	10,179	17,500	7,973	11,500	-34%
RECREATION REVENUE - TOTAL	-	38,345	95,674	112,550	121,750	111,863	116,500	-4%
Before/After School Program wages	-	28,113	65,729	61,389	91,650	85,209	91,650	0%
Before/After School Program ben/ded	-	3,078	14,002	13,319	21,600	21,616	22,600	5%
Before/After School Program expenses	-	6,907	5,526	10,698	8,500	8,029	8,000	-6%
RECREATION - Operating Expense	-	38,098	85,258	85,405	121,750	114,854	122,250	0%
Reserve Transfer - Before/After school prc	-	-	-	12,200	-	(2,990)	(5,750)	100%
Net Cost Before/After School Program	-	(246)	(10,416)	(14,945)	-	-	-	0%
Total Net Cost - Rec Programs & Admin	100,754	105,212	81,069	117,856	146,810	174,281	181,286	23%



7500 – Swimming Pools

Pools Net Budget is \$142,000, up \$17,850 or 14% - This budget area funds the Outdoor Pool programs and activities in Mildmay and Teeswater pools. Summer staff oversee the Learn to Swim program and outdoor pool activities all summer long. Budgeted revenues are lower due to reduced grant funding and 2025 actual revenue coming in below budget.

SWIMMING POOLS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
MCPool - Federal Grants	-	1,996	10,308	1,510	5,000	3,618	3,000	-40%
MCPool - Fees & SC	-	4,362	247	340	350	-	300	-14%
MPool-Fees-Swim Team	1,808	1,020	1,446	650	1,500	1,308	1,500	0%
MCPool - Admissions	4,755	3,993	2,887	3,923	4,500	3,589	4,000	-11%
MCPool - Lessons	17,516	19,412	23,552	23,307	24,000	18,328	23,000	-4%
MC Pool - Seasons Passes	4,997	8,839	4,859	4,628	5,000	5,733	5,500	10%
MC Pool - Rentals	350	1,241	1,979	1,899	1,900	3,063	1,900	0%
MC Pool - Sales	-	-	715	664	800	511	800	0%
MC Pool - Donations	1,700	2,058	5,325	4,825	5,500	3,730	3,000	-45%
M POOL - Operating Revenue	31,126	42,920	51,318	41,745	48,550	39,879	43,000	-11%
TCPool - Federal Grants	-	1,996	10,308	1,010	5,000	4,950	3,000	-40%
TCPool - Fees & SC	1,324	3,930	1,342	220	2,000	-	-	-100%
TCPool - Admissions	5,192	3,439	3,118	4,173	4,200	3,712	4,200	0%
TCPool - Lessons	8,826	12,513	17,640	15,603	17,000	12,634	16,500	-3%
TCPool - Seasons Passes	3,471	5,600	5,699	8,022	7,500	3,339	7,500	0%
TCPool - Rentals	462	983	3,007	1,630	3,000	4,890	3,000	0%
TCPool - Sales	-	-	432	341	500	506	500	0%
TCPool Rev - Donations	2,722	2,040	8,069	7,289	7,500	21,675	3,000	-60%
T POOL - Operating Revenue	21,998	30,501	49,615	38,287	46,700	51,706	37,700	-19%



7500 Swimming Pools – Mildmay Expenses

SWIMMING POOLS	2021				2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
	Actual	2022 Actual	2023 Actual	2024 Actual				
REC - MC POOL - Wages	50,388	54,376	58,017	67,072	62,000	53,055	60,500	-2%
Benefits	6,418	6,359	9,737	11,294	10,400	8,683	10,150	-2%
Materials/Supplies/Maint.	7,998	6,622	4,747	10,445	5,000	5,444	6,000	20%
MC Pool - RLSS & Red Cross	878	1,072	667	927	900	440	900	0%
MC Pool Open/Close/Chemica	3,206	6,132	10,462	8,544	8,650	7,003	8,650	0%
Seminars & Training	454	281	305	-	-	-	250	100%
General Administrative	179	35	110	76	100	140	150	50%
Hydro	4,557	5,120	5,330	5,135	5,300	5,082	5,400	2%
Heat	472	-	-	81	-	81	100	100%
Telephone	229	256	694	650	700	878	900	29%
Water/Sewer/Garb/St lites	2,343	2,415	2,493	2,733	2,900	2,860	3,000	3%
Insurance	4,748	5,157	5,838	5,800	6,050	5,945	6,250	3%
Mileage	123	15	81	220	100	-	100	0%
Other	61	1,336	870	87	100	-	100	0%
Contracted Services	-	-	-	-	500	438	500	0%
Interfunctional - Machine Char	524	310	2,050	675	2,000	1,365	2,000	0%
Interfunctional Trf SWB	4,125	4,290	4,500	4,500	4,600	4,600	4,700	2%
M POOL - Operating Expense	86,705	93,774	105,901	118,238	109,300	96,015	109,650	0%



Swimming Pools, cont.

SWIMMING POOLS	2021					2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
	Actual	2022 Actual	2023 Actual	2024 Actual	Actual				
REC - TC POOL - Wages	36,136	35,229	47,411	58,378		51,000	48,346	52,000	2%
Benefits	4,098	4,169	7,052	9,061		7,900	7,557	8,100	3%
Materials/Supplies/Maint.	7,354	8,216	4,356	5,833		5,000	7,781	5,500	10%
TCPool - RLSS/RedCross	422	690	2,446	1,359		1,500	440	1,500	0%
TCPool-Open/Close/Chemicals	2,365	4,687	6,416	7,591		7,500	4,438	7,500	0%
Seminars & Training	280	870	478	-		-	-	250	100%
General Administrative	251	35	110	-		100	112	100	0%
Hydro	4,528	4,604	4,518	4,743		4,850	4,216	4,850	0%
Heat	-	-	-	-		-	-	-	0%
Telephone	231	255	675	751		800	873	900	13%
Water/Sewer/Garb/St lites	2,172	2,240	2,376	2,597		3,000	2,860	3,000	0%
Insurance	4,924	5,532	6,235	6,021		6,300	5,930	6,350	1%
Mileage	58	15	-	142		50	-	50	0%
Other	324	4,195	-	-		-	-	-	0%
Contracted Services		-	9,000	2,151		500	879	750	50%
Interfunctional - Machine Char	-	50	3,015	135		500	1,230	500	0%
Interfunctional Trf SWB	4,125	4,290	4,500	4,500		4,600	4,600	4,700	2%
T POOL - Operating Expense	67,267.31	75,077	98,588	103,261		93,600	89,262	96,050	3%
Transfers to Reserves	7,000	7,300	8,000	8,000		8,250	8,250	8,500	3%
Transfers to Reserves	7,000	7,300	8,000	8,000		8,250	8,250	8,500	3%
SWIMMING POOLS RESERVE TI	14,000	14,600	16,000	16,000		16,500	16,500	17,000	3%
NET COST SWIMMING POOLS	114,849	110,029	119,555	157,466		124,150	110,192	142,000	14%
	-	-	-	-		-	-	-	
M POOL NET COST	62,579	58,154	62,583	84,493		69,000	64,386	75,150	9%
T POOL NET COST	52,269	51,876	56,973	72,973		55,150	45,807	66,850	21%



7600 – Recreational Facilities

- There are a number of facilities in South Bruce that are available for a variety of recreational, community and cultural events and programs for the ratepayers and residents of South Bruce. The cost to maintain these facilities are funded through user fees and charges, community donations, and property taxation. The budgeted 2026 tax dollars needed for these facilities is \$480,000, up \$74,850, or 18% from the 2025 budget.
- Over the past several years, some facility reserve balances were used to offset tax funding shortfalls, leaving certain facilities with limited or no reserves. The 2026 budget aims to align taxation collections more closely with facility operating requirements.
- The following facilities are included in the 2026 Budget:
 - Mildmay Carrick Recreation Complex - \$204,150
 - Teeswater Culross Community Centre - \$199,850
 - Formosa Community Hall - \$39,900
 - Formosa Recreation Centre - \$10,500
 - Belmore Community Hall - \$4,000
 - Teeswater Town Hall - \$21,600



7600 – Recreation Facilities

ARENAS & COMMUNITY HALLS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
MCRC - Fees & SC	2,368	4,117	2,907	4,861	4,900	4,282	5,000	2%
MCRC - Bar Corkage	-	3,116	6,859	9,557	9,200	5,041	6,000	-35%
MCRC - Public Skating	1,735	2,658	3,783	2,743	4,000	1,827	3,500	-13%
MCRC - Vending Machines	1,101	1,327	2,579	3,409	3,000	3,009	3,000	0%
MCRC - Hall Rentals	4,768	19,910	16,042	29,088	28,000	16,595	24,000	-14%
MCRC - Seniors/Meeting Room Rent	222	1,716	6,499	5,874	6,700	6,973	6,700	0%
MCRC - Minor Hockey	38,813	45,384	61,148	84,257	86,500	82,663	84,000	-3%
MCRC - Figure Skating	-	-	898	-	-	-	-	0%
MCRC - Rec & Intermed Hockey	23,256	31,887	41,970	42,964	45,500	42,096	43,000	-5%
MCRC - Broomball	8,307	18,145	19,831	20,813	22,500	18,806	22,000	-2%
MCRC - Other Ice Rentals	4,869	5,008	4,224	3,696	7,750	7,588	7,750	0%
MCRC - Arena Floor Rental	-	4,370	9,110	2,622	3,500	3,413	3,500	0%
MCRC - Sale of Hydro	3,353	3,458	4,478	4,401	4,750	3,833	4,400	-7%
MCRC - Donations	-	-	700	400	600	300	500	-17%
MCRC - Operating Revenue	88,792	141,097	181,029	214,684	226,900	196,426	213,350	-6%
TCCC - Fees & SC	658	715	30	1,537	600	648	600	0%
TCCC - Bar Corkage	483	1,287	4,605	2,439	4,700	1,731	2,500	-47%
TCCC - Public Skating	2,082	3,455	4,487	1,711	4,400	1,565	3,500	-20%
TCCC - Vending Machines	696	742	2,154	3,460	2,500	1,073	2,000	-20%
TCCC - Other Revenue	1,171	2,067	1,952	3,075	3,800	2,517	3,000	-21%
TCCC - Hall Rentals	14,463	8,024	15,475	15,144	16,000	7,203	11,500	-28%
TCCC - Meeting Room Rentals	205	721	6,193	1,596	2,500	500	1,500	-40%
TCCC - Minor Hockey	31,847	46,376	61,717	67,063	69,000	77,765	71,000	3%
TCCC - Rec & Intermed Hockey	21,657	42,671	46,437	51,202	52,500	42,945	50,000	-5%
TCCC - Broomball	438	-	339	617	1,000	1,652	1,100	10%
TCCC - Other Ice Rentals	3,915	8,696	10,624	9,079	10,400	7,610	9,500	-9%
TCCC - Arena Floor Rental	-	-	2,995	685	1,000	883	900	-10%
TCCC - Sale of Hydro	3,787	3,987	3,771	2,351	4,000	4,657	4,000	0%
TCCC - Donations	-	-	975	-	-	-	-	0%
TCCC - Operating Revenue	81,404	118,744	161,753	159,958	172,400	150,749	161,100	-7%

7600 – Recreational Facilities, cont.

ARENAS & COMMUNITY HALLS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
Town Hall - Rentals	6,805	10,030	19,493	16,753	17,500	14,353	15,000	-14%
Town Hall - Donations	1,000	-	-	-	-	-	-	0%
TOWN HALL - Operating Revenue	7,805	10,030	19,493	16,753	17,500	14,353	15,000	-14%
FCH - Fees & SC	-	-	-	287	350	761	350	0%
FCH - Bar Corkage	29	380	1,140	102	500	-	500	0%
FCH - Hall Rent & Kitchen Fees	2,128	10,378	10,780	12,710	13,750	8,381	12,000	-13%
FCH - Donations	-	-	-	-	-	-	-	0%
F HALL - Operating Revenue	2,305	12,153	13,423	13,099	14,600	9,142	12,850	-12%
F RECREATION Donations	-	-	-	6,830	-	-	-	0%
F REC CENTER - Operating Revenue	-	-	-	6,830	-	-	-	0%
ARENAS/HALLS - OPERATING REVENUE	180,306	282,025	375,699	411,324	431,400	370,670	402,300	-7%
EXPENSES	-	-	-	-	-	-	-	-
REC - MCRC - Wages	89,992	106,547	125,406	144,296	134,000	152,989	150,000	12%
Benefits	22,766	30,341	35,963	41,720	40,150	43,430	44,950	12%
Materials/Supplies/Maint.	23,784	18,016	25,060	33,617	26,000	28,034	28,000	8%
Bar	167	1,376	2,677	3,108	3,000	1,873	2,500	-17%
Vending Machine	1,387	1,448	3,473	2,311	1,500	1,955	2,000	33%
Equipment Fuel	975	1,807	1,661	2,558	1,800	1,940	2,000	11%
Seminars & Training	670	1,220	1,250	1,927	1,500	1,602	1,500	0%
General Administrative	1,178	453	490	529	500	100	500	0%
Hydro	34,889	44,648	62,126	46,252	52,500	41,330	50,000	-5%
Heat	8,508	11,856	6,967	15,040	10,350	11,376	11,000	6%
Telephone	3,499	3,818	3,429	3,564	4,000	3,929	4,100	3%
Water/Sewer /Bag tags	12,080	12,448	12,828	13,968	14,700	14,647	15,250	4%
Insurance	12,081	17,070	18,563	20,486	21,300	23,835	24,500	15%
Other	500	511	814	780	650	730	700	8%
Major Repairs/Expense	-	-	-	9,013	1,000	9,362	1,000	0%
Contracted Services	23,107	41,103	25,928	30,629	21,000	30,404	25,000	19%
Interfunctional - Machine Charge	2,031	2,375	2,773	1,525	3,000	5,140	3,000	0%
Interfunctional Trf WSB	10,200	10,608	11,100	11,100	11,300	11,300	11,500	2%
MCRC - Operating Expense	247,817	305,643	340,508	382,425	348,250	384,391	377,500	8%

7600 – Recreation Facilities, cont.

ARENAS & COMMUNITY HALLS	2021	2022	2023	2024	2025	Actual to	2026	B-B%
	Actual	Actual	Actual	Actual	Budget	Dec 30/25	Budget	
REC - TCCC - Wages	80,844	88,515	104,606	114,596	111,500	117,123	116,250	4%
Benefits	17,410	22,161	32,361	32,814	34,400	35,139	35,500	3%
Materials/Supplies/Maint.	21,284	21,509	19,103	17,823	23,450	23,921	22,000	-6%
Bar	-	448	2,563	634	1,000	411	1,000	0%
TCCC-Vending Machine Expenses	1,419	-	2,606	2,898	2,200	-	2,000	-9%
Equipment Fuel	1,194	1,197	2,105	3,349	2,500	1,365	2,500	0%
Seminars & Training	240	1,100	1,450	1,927	1,250	677	1,250	0%
Professional Costs	-	-	-	71	-	-	-	0%
General Administrative	257	487	965	1,290	500	-	500	0%
Hydro	24,949	38,943	66,092	59,800	60,000	55,226	60,250	0%
Heat	7,474	7,894	5,660	6,668	8,100	7,646	8,300	2%
Telephone	2,804	3,381	2,268	2,401	2,300	2,726	2,800	22%
Water/Sewers	10,680	11,013	11,715	13,016	15,000	14,647	15,300	2%
Insurance	11,326	15,583	16,984	16,941	17,850	18,740	19,600	10%
Mileage	322	249	120	56	100	469	100	0%
Other	250	536	280	630	300	630	300	0%
TCCC Major Repairs/Expense	-	-	-	-	-	-	-	0%
Rents & Financial Services	-	-	-	-	-	-	-	0%
Contracted Services	11,471	20,179	22,194	26,159	15,000	18,071	19,000	27%
Interfunctional - Machine Charge	1,002	3,443	2,815	2,893	2,800	6,740	2,800	0%
Interfunctional Trf SWB	9,333	10,608	11,100	11,100	11,300	11,300	11,500	2%
TCCC - Operating Expense	202,257	247,245	304,986	315,065	309,550	314,830	320,950	4%
FORMOSA HALL - Wages	2,762	8,479	10,082	10,648	11,000	9,910	11,000	0%
Benefits	671	1,826	2,194	2,374	2,450	2,395	2,450	0%
Materials/Supplies/Maintenance	7,029	5,786	4,425	4,871	5,000	2,319	5,000	0%
Bar	-	345	852	25	750	98	750	0%
Hydro	3,732	6,464	10,245	7,356	9,500	7,155	8,500	-11%
Heat & Propane	2,141	2,822	2,694	2,490	2,700	2,646	2,900	7%
Telephone	1,477	1,598	1,640	1,758	1,800	1,687	1,800	0%
F Hall - water/sewer	534	551	603	752	900	925	1,000	11%
Insurance	3,087	4,230	5,117	5,559	5,950	6,000	6,300	6%
Other	300	25	25	50	50	50	50	0%
Contracted Services	3,965	4,793	9,721	6,431	5,500	6,007	6,300	15%
Interfunctional Machine Chgs	-	60	-	-	100	-	100	0%
F HALL - Operating Expense	25,698.75	36,979	47,598	42,314	45,700	39,192	46,150	1%

7600 – Recreational Facilities, cont.

ARENAS & COMMUNITY HALLS	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Actual to Dec 30/25	2026 Budget	B-B%
FORMOSA RECREATION - Wages	23	142	28	-	500	248	500	0%
FORMOSA REC BENEFITS	5	35	6	-	100	67	100	0%
F REC Materials/Supplies/Maint	3	1,346	-	7,479	500	353	500	0%
Hydro	702	1,374	1,560	1,588	1,700	2,011	1,900	12%
Heat	1,111	1,804	1,818	1,374	1,500	1,521	1,650	10%
Telephone	-	-	-	1,263	1,500	1,081	1,500	0%
F Rec Centre - sewers	534	551	603	752	850	925	1,000	18%
Insurance	2,761	3,274	3,849	3,398	4,050	3,000	3,250	-20%
Contracted Services	-	94	-	-	100	1,061	100	0%
F REC CENTER - Operating Expense	5,140.80	8,619	7,864	15,854	10,800	10,267	10,500	-3%
REC - TOWN HALL - Wages	2,877	8,281	10,412	11,496	11,000	8,010	11,000	0%
Benefits	709	1,048	2,361	2,885	2,550	2,307	2,550	0%
Materials/Supplies/Maint.	1,863	1,339	1,904	2,083	2,000	3,245	2,100	5%
General Administrative	-	-	-	-	-	-	-	0%
Hydro	1,305	1,738	2,380	1,510	2,200	1,988	2,200	0%
Heat	2,035	3,606	3,985	3,922	4,000	3,999	4,250	6%
Town Hall - Telephone	1,762	1,827	1,881	1,908	1,900	1,926	2,100	11%
Town Hall - Water/Sewer	1,080	1,114	1,194	1,367	1,550	1,570	1,650	6%
Town Hall - Insurance	3,123	4,043	4,703	4,480	4,950	4,497	4,750	-4%
Town Hall - Mileage & Other	38	13	13	25	-	-	-	0%
Major Repairs /Expense	-	-	-	-	-	-	-	0%
Contracted Services	2,737	2,129	3,093	2,670	3,000	964	3,000	0%
Interfunctional-Machine Charge	213	396	608	488	700	1,410	700	0%
TOWN HALL - Operating Expense	17,742	25,533	32,531	32,832	33,850	29,915	34,300	1%
OTHER REC FACILITIES -Insurance	3,918	3,745	3,799	3,471	4,000	3,476	4,000	0%
OTHER FACILITIES - Operating Expense	3,917.88	3,745	3,799	3,471	4,000	3,476	4,000	0%
ARENAS/HALLS - OPERATING EXPENSES	502,573	627,765	737,286	791,962	752,150	782,070	793,400	5%
MCRC RESERVE Transfers	33,660	35,000	36,750	36,750	37,900	37,900	40,000	6%
TCCC RESERVE Transfers	33,660	35,000	36,750	36,750	37,900	37,900	40,000	6%
TOWN HALL RESERVE Transfers	-	2,000	2,100	2,100	2,200	2,200	2,300	5%
Pandemic Transfer from Reserves	-	(19,123)	-	-	-	-	-	0%
F HALL RESERVE Transfers	6,100	6,100	6,400	6,400	6,400	6,400	6,600	3%
ARENAS/HALLS - RESERVE TRFRS	73,420	58,977	82,000	82,000	84,400	84,400	88,900	5%
NET COST ARENAS/HALLS	395,688	404,717	443,587	462,638	405,150	495,800	480,000	18%



8000 – Planning & Development

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

PLANNING & ZONING Net Budget is \$21,600, down \$4,600 or 18% - The County of Bruce provides planning reports and advice to Council regarding minor variances, severances, zoning and official plan changes and local subdivision initiatives in accordance with the Planning Act. The Chief Building Official is responsible for ensuring building matters comply with the Official Plan and Zoning Bylaw. Fewer non-recoverable expenses are anticipated for 2026.

TOURISM Net Budget is \$49,600, up \$7,480 or 18% - Activities in this budget include maintaining flower beds, installing, and removing flower containers, Christmas Lights, Flags, Banners and signage. The Teeswater Horticulture Society and the Mildmay Chamber of Commerce assist with maintaining flower beds and pots. The Tourism committee also hosts where revenues are generated for Tourism initiatives.

ECONOMIC DEVELOPMENT Net Budget is \$0 – Economic Development initiatives in 2026 are funded from the South Bruce Legacy Fund through expected investment interest. Funds are used to further business attraction and to support economic development activities. Planned 2026 programs include a Business Development Attraction Marketing Campaign, a Housing Forum, Downtown Revitalization Grants, Business Networking and Training Opportunities, among others.



8000 – Planning & Development

	2021	2022	2023	2024	2025	Actual to	2026	
PLANNING & DEVELOPMENT	Actual	Actual	Actual	Actual	Budget	Dec 30/25	Budget	B-B%
Planning - fees/charges	3,380	11,808	6,042	1,030	3,000	6,310	3,000	0%
GG - Zoning/Compliance Certs.		-	-	-	-	3,240	3,000	100%
Donations & Recoverable fees	4,983	-	1,730	28,422	15,000	14,947	15,000	0%
Fence Viewers/Agr Nut Mgmt	-	7,689	-	-	-	-	-	0%
PLANNING - Operating Revenue	8,363	19,497	7,772	29,452	18,000	24,497	21,000	17%
Other Tourism -Fees & Service Char	2,967	3,207	4,514	4,125	4,000	3,463	4,000	0%
SB Tourism Committee Revenue	3,542	9,495	12,989	22,810	15,000	9,292	10,000	-33%
Tourism Rotary Sign Interest on Rev	510	317	100	-	-	-	-	0%
Other Tourism Donations	2,910	-	75	1,962	-	150	-	0%
TOURISM - Operating Revenue	9,929	13,019	17,678	28,897	19,000	12,905	14,000	-26%
ECON DEV Ontario Grant	-	-	-	-	-	-	15,000	100%
ECON DEV Fees & Charges	-	-	-	-	-	-	7,000	100%
ECON DEVT - Operating Revenue	-	-	-	-	-	-	22,000	100%
Professional Costs	6,386	19,480	52,594	8,689	10,000	14,926	15,000	50%
General Administrative	5	179	191	28,393	15,000	-	5,000	-67%
Contracted Services	-	-	-	-	-	-	-	0%
Planning - Admin Cost Trfr	17,200	17,888	18,800	18,800	19,200	19,200	19,600	2%
Planning - Building Cost Trfr	-	-	-	-	-	-	3,000	100%
Planning - Agriculture/Nutrient	-	7,310	-	-	-	-	-	0%
PLANNING - Operating Expense	23,590.67	44,857	71,584	55,882	44,200	34,126	42,600	-4%
PLAN & DEV - TOURISM - Wages	12,558	11,184	14,793	15,369	14,000	16,873	15,700	12%
Benefits	1,920	3,351	4,383	5,615	4,200	4,755	4,700	12%
Materials/Supplies/Maint.	587	1,501	994	1,212	1,000	13	1,000	0%
Tourism - signs	2,700	1,207	2,514	2,125	2,000	1,813	2,000	0%
Hydro	989	1,420	1,317	1,271	1,500	1,225	1,500	0%
Insurance				119	120	246	300	150%
Grants/Donations/Bereavement	3,550	3,550	3,550	4,300	4,300	4,300	4,300	0%
Other-So. Br. Tourism Group	3,623	9,294	11,026	19,647	15,000	14,526	15,000	0%
Other-Tourism costs/initiatives	-	-	2,198	1,962	-	-	-	0%
Interfunctional - Machine Charge	21,858	15,860	20,810	16,440	17,000	25,220	17,000	0%
TOURISM - Operating Expense	50,438.90	47,367	61,586	68,060	59,120	68,971	61,500	4%



Planning & Development – cont.

	2021	2022	2023	2024	2025	Actual to	2026	
PLANNING & DEVELOPMENT	Actual	Actual	Actual	Actual	Budget	Dec 30/25	Budget	B-B%
Ec Dev - Wages	-	-	-	-	88,776	88,776	90,600	2%
Ec Dev - Benefits	-	-	-	-	26,633	25,555	26,500	0%
Econ Dev - Materials/Supplies/Mair	257	343	444	-	450	344	5,250	1067%
Econ Dev - Seminars/training	-	-	-	-	-	-	2,500	100%
Econ Dev - Gen Administrative	-	44	-	-	-	-	-	0%
Econ Dev - Telephone	-	-	-	-	-	229	250	100%
Econ Dev - Mileage	-	-	-	-	-	-	500	100%
Ec Dev - Programs	-	-	-	-	50,000	36,803	50,000	0%
Econ Dev - Other	-	18	-	-	-	-	-	0%
ECONOMIC DEV - Operating Expens	257	405	444	-	165,859	151,707	175,600	6%
PLANNING Reserve Transfer	-	-	-	(20,000)	-	-	-	0%
TOURISM Reserve Transfer	2,000	2,317	2,100	2,100	2,000	2,000	2,100	5%
Legacy Fund Reserve Trfr - Ec Dev	-	-	-	-	(165,859)	(151,707)	(153,600)	-7%
SB TOURISM Reserve Transfer	510	-	1,962	3,163	-	-	-	0%
PLANNING & DEV RESERVE TRFRS	2,510	2,317	4,062	(14,737)	(163,859)	(149,707)	(151,500)	-8%
NET COST PLANNING & DEV	58,505	62,430	112,225	50,855	68,320	67,695	71,200	4%
Summary Net Costs	-	-	-	-	-	-	-	0%
Planning Net Cost	15,228	25,360	63,812	6,430	26,200	9,629	21,600	-18%
SB Tourism Committee Net Cost	-	-	-	-	-	-	-	0%
Tourism Net Cost	43,020	36,665	47,970	44,426	42,120	58,066	49,600	18%
Economic Devel't Net Cost	257	405	444	-	-	-	-	0%
-	58,505	62,430	112,225	50,855	68,320	67,695	71,200	4%



Asset Management Planning

The Asset Management Plan adopted by Council in 2025 provides an explanation of the challenges Council faces when determining where and how limited resources are spent. A copy of the plan can be found on the municipality's website @www.southbruce.ca.

The Municipality uses licensed software to track its assets. Staff continue to ensure compliance with Regulation 588/17, as amended, while supporting long-term planning. This includes updating asset data such as condition assessments, useful life and replacement cost estimates, levels of service, componentization where appropriate, and lifecycle strategies. These efforts enable the Municipality to evaluate its asset management strategies and monitor progress towards its long-term financial plans.



Other

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

- Thank you!

