

2024 Operating Budget

Municipality of Bluewater, Ontario



Municipality of Bluewater

2024 Operating Budget

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Tax Levy Increase

The 2024 Operating Budget includes a 6.70% increase in the tax levy, after tax assessment growth. Table 1 summarizes the total increase to the operating budget of \$623,939. The assessment growth is based on new or renovated properties and was released by the Municipal Property Assessment Corporation (MPAC) in December. Growth reduces the impact of increased taxes on existing property owners. This growth will bring in an additional \$89,539 in taxation revenue without any changes to the tax rates over the prior year.

Table 1 - 2024 Operating Budget Net Increase

2024 Operating Budget Net Increase				
	2023 Budget	2024 Budget	Budget Change	
			Dollar	Percent
Municipal Levy	\$ 7,797,005	\$ 8,518,637	\$ 721,632	9.26%
OPP Levy	\$ 1,515,698	\$ 1,507,544	\$ (8,154)	-0.54%
	<u>\$ 9,312,703</u>	<u>\$ 10,026,181</u>	<u>\$ 713,478</u>	<u>7.66%</u>
Assessment Growth - Actual			<u>\$ (89,539)</u>	-0.96%
Net Operating Budget Increase After Growth			<u>\$ 623,939</u>	6.70%

Impact on the Average Taxpayer

A household with the median/typical assessed value of \$246,000 would pay \$1,203 in Bluewater's portion of their property tax in 2023. This excludes property tax paid to the County and the School Boards, as well as street light rates, wheelie bin charges, and debentures for water and sewer capital works. The 2024 budget increase would equate to an approximate \$76 annual increase for the typical household.

Normally, the change in residential assessment value from year to year is dependent on several factors, and not all properties change at the same rate. The change in property taxes for a specific property is impacted by the tax rate for the class of property and by the assessed value of the property. The Province has announced that property tax assessment values will remain constant at the 2016 assessment value for 2024, excluding improvements to properties that are assessed by MPAC. As a result, for 2024, assessment values will be held constant to 2023 assessed values due to the impact of the pandemic (unless there is an improvement to the property which has been assessed by MPAC), which means that the property tax rate change is the primary determinant of the change in property taxes paid for 2024.

Further, the amount of property tax is impacted by changes in Tax Ratios between property classes. These Tax Ratios are set by the County, significant changes are not anticipated based on the information available to Finance Department staff at this time.

Therefore, the increase that is being estimated isn't the exact increase that every property will experience. However, the increase of \$76 per year gives an estimate of the impact per average household, all other things being equal. The combined impact of rate changes including the County and the School Boards will not be known until all of the rates and ratios have been announced.

Table 2 below provides sample increases for some common property types in the municipality.

Table 2 - 2024 Estimated Bluewater Tax Increase for Common Property Types

Property	Median/Typical Assessment Value	2023 Taxes*	2024 Taxes*	2024 Tax Change \$
Single Family Home	246,000	\$ 1,203	\$ 1,279	\$ 76
Seasonal Recreation Dwelling	338,000	\$ 1,652	\$ 1,757	\$ 105
Farmland	1,212,800	\$ 1,482	\$ 1,576	\$ 94
Small Retail Commercial	125,000	\$ 672	\$ 715	\$ 43

*Taxes for Bluewater portion only, excluding County, School Boards, street light rates, wheelie bin charges, and local improvement charges. For every dollar collected in taxes, the Federal government gets 47 cents, the Province of Ontario gets 44 cents, and Ontario municipalities get only 9 cents, while owning the majority of infrastructure assets in the province.

Summary of Net Levy Requirements

Table 3 below provides a summary of the 2024 Budget Net Levy Requirements compared to 2023.

Department	2024 Budget Net Levy Requirements	2023 Approved Net Levy Requirements
Mayor & Council	162,000	181,200
General Government	(228,438)	(15,277)
Fire Department	1,478,103	1,151,397
Conservation	323,821	316,966
Building, By-Law & Emergency	(17,700)	(75,165)
Roads Consolidated	3,501,366	3,330,773
Fleet Operations	396,765	179,666
Street Lights	-	-
Sanitary Sewer	-	-
Water	-	-
Solid Waste	417,517	256,862
Marina	130,080	9,690
Facilities, Parks & Programs	2,144,652	2,245,116
Cemetery	6,301	11,843
Culture, Planning & Development	256,170	255,626
General Levy Requirement	8,570,637	7,848,697
Less: PILS	52,000	51,692
Total General Levy Requirements	8,518,637	7,797,005
Police Services	1,507,544	1,515,698
Total Police Levy Requirements	1,507,544	1,515,698
Grand Total Levy Requirements	\$ 10,026,181	\$ 9,312,703

Summary of Community Fund/Vibrancy Agreements Projected Reserve Balance

Table 4 below provides a summary of the use of the Community Fund/Vibrancy Agreements in the 2024 Draft Budget.

Community Fund/Vibrancy Agreements Projected Reserve Balance	
2023 Estimated Reserve Ending Balance:	1,092,503
2024 Contributions:	567,050
Less 30% for Future Sustainability	(170,115)
Total Funds Available for 2024:	1,489,438
Less:	
Community Grants/Vibrancy Funding	(28,168)
Operating: Training Allocation	(131,300)
Capital: Fire Pumper - 1/2 funded in 2024, remainder to be funded in 2025	(400,000)
Capital: Plow Truck - 1/2 funded in 2024, remainder to be funded in 2025	(202,500)
Capital: Zurich Park Playground Replacement	(115,000)
Capital: Lake Access Stairs	(40,000)
Capital: Hensall Ball Diamond Light Replacement	(65,000)
2024 Budgeted Total of Funds Used:	(981,968)
2024 Estimated Reserve Ending Balance:	677,585

Mayor & Council

Council is an elected body that conducts regular meetings to address issues facing the municipality; representing the public and considering the well-being and interests of the municipality, including:

- Strategic direction of operations and services provided by the municipality;
- Approval and adoption of policies and programs of the municipality;
- Maintaining the financial integrity of the municipality

	2021	2022	2023 Actuals - As at Dec. 20/23	2023 Approved Budget	2024 Draft Budget	Budget Change		
	Actual	Actual				Dollar	Percent	Notes
Revenues								
Other Revenues	\$ 1,435	\$ 779	\$ 479	\$ 1,500	\$ 1,500	\$ -	0.00%	
Transfer from Reserve	-		-	-	-	\$ -	0.00%	
Transfer from Vibrancy	-	10,207	-	20,500	20,500	\$ -	0.00%	
Total Revenues	1,435	10,986	479	22,000	22,000	-	-	
Expenditures								
Salaries & Benefits	122,554	132,543	144,181	156,200	162,000	5,800	3.58%	(1)
Materials & Supplies	107	1,163	-	1,500	1,500	-	0.00%	
Training, Development and Conventions	4,513	9,101	11,615	20,500	20,500	-	0.00%	
Intra Municipal Purchases (Recoveries) - Internal	(9,951)	(10,388)				-	0.00%	(2)
Contract Services			25,440	25,000	-	(25,000)	0.00%	(3)
Total Expenditures	117,223	132,419	181,236	203,200	184,000	(19,200)	-10.43%	
Net Levy Requirements	\$ 115,788	\$ 121,433	\$ 180,757	\$ 181,200	\$ 162,000	(19,200)	-11.85%	

Notes:

- (1) Increased cost of benefits and COLA.
- (2) Prior year budgets allocated Council time to Planning Department.
- (3) 2023 amount included funds for Strategic Plan update.

General Government

General Government encompasses costs for the general control and management of the municipality, including the CAO office, Corporate Services Department, and the Finance Department.

- The CAO is the most senior non-elected position at the Municipality and reports to Council. The CAO is responsible for exercising general management of the affairs of the municipality and has supervisory function over all the departments' activities through the Departmental Managers. Specific elements in this budget include human resource, economic development, legal and policy matters.
- The Corporate Services Department provides legislative and administrative support to Council and is responsible for oversight of information technology, communications, freedom of information requests, records management, emergency management, cemetery administration, municipal drain administration, marriage and lottery licensing, and accessibility.
- The Finance Department ensures that municipal finances are managed in accordance with legislative and contractual requirements and is responsible for accounting, financial reporting, liaising with external auditors, budgeting, cash management and financial forecasting, debt management and issuance of debentures, property taxation, billing and collection of receivables, payroll, benefit administration, payment of invoices, and customer service support.

	2021	2022	2023	2023	2024	Budget Change			
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes	
Revenues									
Supplemental Taxation	\$ 129,453	\$ 162,257	\$ 139,650	\$ 114,279	\$ 130,000	\$ 15,721	12.09%	(1)	
Taxation - Brucefield Water	38,160	39,432	39,432	39,500	40,704	\$ 1,204	2.96%		
Taxes Written Off	(126,304)	(72,968)	(57,753)	(97,289)	(85,000)	12,289	-14.46%	(2)	
Grant Revenue - Provincial	1,436,417	1,242,000	1,402,500	1,561,055	1,588,105	27,050	1.70%	(3)	
Grant Revenue - Federal	6,372	3,710	-	-	-	-	-		
Fees	27,283	21,317	46,511	53,580	53,580	-	-		
Licenses and Permits	5,607	3,909	4,256	5,550	5,550	-	-		
Investment Income	104,756	206,067	296,281	80,000	230,000	150,000	65.22%	(4)	
Penalties and Interest	125,810	118,509	136,917	130,000	130,000	-	-		
Other Revenues	1,121,702	301	6,648	4,950	5,950	1,000	16.81%		
Transfer from Reserve	186,171	1,064,800	-	58,730	82,000	23,270	28.38%	(5)	
Vibrancy Revenues	-	-	567,050	567,050	567,050	-	-		
Transfer from Vibrancy	-	-	-	24,350	52,818	28,468	53.90%	(6)	
Total Revenues	3,055,427	2,789,333	2,581,492	2,541,755	2,800,757	259,002	9.25%		
Expenditures									
Salaries & Benefits	1,010,626	1,159,663	1,179,852	1,180,700	1,225,918	45,218	3.69%	(7)	
Materials & Supplies	230,358	144,823	47,622	110,805	115,254	4,449	3.86%		
Insurance	48,746	67,306	65,234	79,578	69,130	(10,448)	-15.11%	(8)	
Utilities	10,809	8,012	10,438	13,000	14,100	1,100	7.80%		
Training, Development and Conventions	8,862	18,349	20,661	24,350	24,650	300	1.22%		
Contract Services	221,509	169,858	238,853	448,935	439,785	(9,150)	-2.08%		

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Audit & Legal	67,034	52,355	43,994	70,000	60,000	(10,000)	-16.67%	
Rents & Financial	31,070	30,254	39,412	36,500	41,500	5,000	12.05%	(9)
Intra Municipal Purchases (Recoveries) - Internal	(51,623)	(17,173)	-	(78,940)	(78,940)	-	-	(10)
Transfer to Reserve	901,969	602,050	567,050	602,050	592,050	(10,000)	-1.69%	(11)
External Contributions	38,160	39,432	77,832	39,500	68,872	29,372	42.65%	(12)
Total Expenditures	2,517,520	2,274,929	2,290,948	2,526,478	2,572,319	45,841	1.78%	
Net Levy Requirements	\$ (537,907)	\$ (514,404)	\$ (290,544)	\$ (15,277)	\$ (228,438)	(213,161)	93.31%	

Notes:

(1) Increased to reflect 3 year average.

(2) Budget amount decreased to reflect 3 year average.

(3) 2024 Budget includes OMPF of \$1,434,800, \$68,555 efficiency funding for electronic and other records management, and \$84,750 efficiency funding for One Bluewater asset management planning. These efficiency projects were previously approved by Council.

(4) Increased to reflect 3 year average.

(5) Prior year budget included reserve transfers of \$8,730 from the building department reserve for indirect support costs and \$50,000 in COVID-19 funding to facilitate sanitization and arrangement of Council Chambers, this project has been approved for carry forward into 2024 and is also included in the 2024 amount. 2024 budget also includes carry-forward amounts of \$7,000 for the Community Safety and Wellbeing program and \$25,000 for an IT Services Review not completed in 2023.

(6) 2024 amount includes \$24,650 for staff training and development. Also includes transfer of \$26,950 for the Community Grant and Vibrancy Funding allocations for 2024 which were approved at the November 29, 2023 budget meeting.

(7) \$25,594 of increase relates to the addition of the Human Resources Coordinator position. Remaining increase relating to grid movement and COLA. Slight reduction of wages relating to temporary vacancy in the Finance department for 2024 reflected in this figure.

(8) Overall Insurance premiums expected to increase 10% over 2023 in 2024. Reduction is relating to allocation of insurance premiums across the corporation.

(9) Increase relates to increased postage costs expected to rise in 2024 over 2023.

(10) Recoveries from Building Department, Water, and Sanitary Sewer based on detailed review of recoverable costs completed in 2023. Amount not increased for 2024. Reconciliation of recoverable costs is completed during the year-end process.

(11) \$567,050 relates to vibrancy funding transferred to reserve from funds received, \$15,000 annual transfer to Elections Reserve, and \$10,000 for future replacement of phone system.

(12) \$40,704 relating to Brucefield Water, \$26,950 for payment of the Community Grant and Vibrancy Funding approved funding.

Fire Department

The Bluewater Fire Department is comprised of four (4) fire halls located in Bayfield, Brucefield, Hensall and Zurich. The Department has a compliment of a Fire Chief and eighty-eight (88) firefighters. The Fire Department provides fire protection services through a range of programs designated to protect the lives and property of the residents from the adverse effects of fires, exposure to dangerous conditions, created by man or nature first to the municipality, second to those municipalities requiring assistance through authorized emergency service plans and agreements and third to those municipalities requiring assistance through authorized mutual fire aid plan and program activities.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Provincial	\$ 6,300	\$ -	\$ -	\$ -	\$ -	-	-	
Other Revenues	24,250	19,379	19,172	18,000	18,000	-	-	
Donation Revenues	7,600	2,265	14,065	-	-	-	-	
Fire Calls & Operational Revenues	232,432	145,794	152,600	121,600	148,590	26,990	18.16%	(1)
Transfer from Reserve	744	79,369	-	153,050	10,000	(143,050)	-1430.50%	(2)
Transfer from Vibrancy	-	-	-	15,300	39,500	24,200	61.27%	(3)
Total Revenues	271,326	246,807	185,837	307,950	216,090	(91,860)	-42.51%	
Expenditures								
Salaries & Benefits	275,424	320,897	448,422	481,934	678,840	196,906	29.01%	(4)
Materials & Supplies	29,914	60,291	58,846	89,450	101,900	12,450	12.22%	(5)
Insurance	26,867	31,474	28,401	32,706	34,800	2,094	6.02%	
Utilities	23,205	24,722	25,228	35,007	33,303	(1,704)	-5.12%	
Training, Development and Conventions	744	14,333	6,884	16,300	39,500	23,200	58.73%	(6)
Contract Services	230,966	184,633	185,572	370,950	338,850	(32,100)	-9.47%	(7)
Intra Municipal Purchases (Recoveries) - Internal	26,929	39,914	-	27,000	27,000	-	-	
Transfer to Reserve	431,784	172,000	-	402,000	436,000	34,000	7.80%	(8)
External Contributions	3,984	4,027	3,442	4,000	4,000	-	-	
Total Expenditures	1,049,817	852,291	756,795	1,459,347	1,694,193	234,846	13.86%	
Net Levy Requirements	\$ 778,491	\$ 605,484	\$ 570,958	\$ 1,151,397	\$ 1,478,103	326,706	22.10%	

2021	2022	2023	2023	2024	Budget Change		
Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes

Notes:

- (1) Increased to reflect 3 year average.
- (2) Prior year amount included transfer from reserve for Bluewater's share of capital at the Dashwood Fire station. 2024 amount includes amounts placed in reserve in 2023 relating to donations received that will be utilized in 2024.
- (3) Vibrancy funding for staff training and development. \$20,000 of the 2024 increase is relating to Fire Mandatory Certifications Training.
- (4) Increase due to grid movements and COLA. Includes a full-year of wages for the fire chief. \$108,067 of increase relates to additional training time required to complete Fire Mandatory Certifications Training.
- (5) \$10,000 of 2024 increase relates to expected expenses to be incurred using 2023 donation money, which is being utilized above. Other increase amounts (\$2,450) relating to increased membership fees and increased cost of materials.
- (6) \$20,000 of the 2024 increase is relating to Fire Mandatory Certifications Training. 2024 budget now includes training costs for fire chief.
- (7) Prior year amount included expense relating to Bluewater's share of capital at the Dashwood Fire station. Current year amount includes expense for the Community Risk Assessment Report & Fire Master Plan (\$100,000). Also includes \$25,000 for contract Fire Prevention Officer.
- (8) Reserve transfer required to fund 2024 capital. 2024 increase relates to the repayment of the Zurich Fire Hall project.

Police Services

Policing in the Municipality of Bluewater is provided by the Ontario Provincial Police (O.P.P.).

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Other Revenues	\$ 14,888	\$ 13,635	\$ 12,313	\$ -	\$ 10,000	\$ 10,000	100.00%	(1)
Total Revenues	14,888	13,635	12,313	-	10,000	10,000	100.00%	
Expenditures								
Contract Services	1,572,792	1,528,332	1,263,080	1,515,698	1,517,544	\$ 1,846	0.12%	(2)
Total Expenditures	1,572,792	1,528,332	1,263,080	1,515,698	1,517,544	1,846	0.12%	
Net Levy Requirements	\$ 1,557,904	\$ 1,514,697	\$ 1,250,767	\$ 1,515,698	\$ 1,507,544	(8,154)	-0.54%	

Notes:

(1) Small amount of detachment revenues expected in 2024. Amount expected to decrease in 2025.

(2) Based on budget received from the O.P.P.

Conservation

Conservation regulated enforcement, programs and assistance to the residents of Bluewater is provided by the Ausable Bayfield Conservation Authority (ABCA). Costs related to the ABCA are shared by twelve lower tier municipalities.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Expenditures								
Contract Services	\$ 6,385	\$ 8,009	\$ -	\$ 10,000	\$ 10,000			
External Contributions	295,115	302,423	306,968	306,966	313,821	6,855	2.18%	(1)
Total Expenditures	301,500	310,432	306,968	316,966	323,821	6,855	2.12%	
Net Levy Requirements	\$ 301,500	\$ 310,432	\$ 306,968	\$ 316,966	\$ 323,821	6,855	2.12%	

Notes:
(1) Based on budget received from the ABCA.

Building, By-Law & Emergency

The Building Inspection division of the Development Services Department is responsible for administering the Ontario Building Code Act, which includes issuing permits within mandated timeframes, performing inspections, and maintaining certification to provincial standards.

The By-Law division is responsible for enforcing municipal by-laws (i.e.. Zoning By-law, Property Standards, Parking, Short-term Rentals, Animal Control, etc.), and includes a contract for support with a third part security provider.

Emergency Measures includes the cost of planning, training and response to emergency situations

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Provincial Fees	\$ 2,459 615	\$ 31,991 -	\$ - -	\$ - 300	300	\$ - -	- -	
Short-term Rental Licensing Fees	-	-	157,500	200,000	160,000	(40,000)	-25.00%	(1)
Licenses and Permits - Building Department	345,842	373,319	294,500	327,500	412,000	84,500	20.51%	(2)
Licenses and Permits - By-Law	16,256	14,701	12,714	13,125	13,000	(125)	-0.96%	
Other Revenues	2,455	1,978	1,318	2,250	11,900	9,650	81.09%	(3)
Investment Income	-	-	-	-	4,000	4,000	100.00%	(4)
Transfer from Reserve	77,103	41,831	-	249,877	167,228	(82,649)	-49.42%	(5)
Transfer from Vibrancy		44	-	10,000	12,000	2,000	16.67%	
Total Revenues	444,730	463,864	466,032	803,052	780,428	(22,624)	-2.90%	
Expenditures								
Salaries & Benefits	332,881	337,645	368,518	472,500	521,600	49,100	9.41%	(6)
Materials & Supplies	6,426	12,734	8,483	57,700	65,836	8,136	12.36%	
Insurance	-	-	-	-	2,919	2,919	100.00%	(7)
Fuel	-	-	-	-	5,750	5,750	100.00%	
Utilities	2,015	2,680	2,989	2,700	3,110	410	13.18%	
Training, Development and Conventions	4,935	4,782	6,959	22,000	22,800	800	3.51%	
Contract Services	60,014	123,420	68,419	136,110	107,950	(28,160)	-26.09%	(8)
Audit & Legal	8,275	5,514	2,136	-	5,000	5,000	100.00%	(9)
Rents & Financial	-	-	-	-	12,000	12,000	100.00%	(10)
Intra Municipal Purchases (Recoveries) - Internal	17,022	18,559	-	31,140	15,763	(15,377)	-97.55%	(11)

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Intra Municipal Purchases (Recoveries) - External	1,010	-	-	5,737	-	(5,737)	-100.00%	(7)
Transfer to Reserve	16,278	-	-	-	-	-	-	
Total Expenditures	448,856	505,334	457,504	727,887	762,728	34,841	4.57%	
Net Levy Requirements	\$ 4,126	\$ 41,469	\$ (8,528)	\$ (75,165)	\$ (17,700)	57,465	-324.66%	

Notes:

- (1) Reduction of estimated Short-term Rental Licenses based on 2023 actuals.
- (2) Increase based on projections provided in the 2023 Building Permit Fees Review.
- (3) Increase due to estimated fines to be collected from Short-term Rental Licensing.
- (4) Based on recommendations from 2023 Building Permit Fees Review.
- (5) The Building Department is self-funding and any surplus at year-end is transferred to its reserve while any deficit is transferred from its reserve.
- (6) Increase due to grid movements and COLA.
- (7) 2024 budget has moved the Building Inspection division of the Development Services Department out of the Fleet Department. Increase in expenses is offset by decrease in Internal and External recoveries expense.
- (8) 2023 budget included \$25,000 for Building Permit Fees Review. 2024 budget includes total cost of short-term rental license software.
- (9) Previous budgets did not include amount for legal although expenses were being incurred.
- (10) Previous budgets had Rent for the Development Services budget included in the Materials Line. 2024 has reallocated to its own Rent line.
- (11) Reduction is relating to fleet. Amount remaining relates to indirect costs of the building department.

Roads Consolidated

Roads Department operations include the maintenance and operation of 680 lane km of Municipally owned roads, forty-nine (49) structures/culverts, and nineteen (19) bridges and municipal stormwater systems.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Federal	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%	(1)
Fees	5,610	5,753	9,758	5,600	6,000	400	6.67%	
Other Revenues	26,948	47,714	22,183	10,300	19,800	9,500	47.98%	(2)
Transfer from Reserve	508,513	293,770	-	4,300	-	(4,300)	-100.00%	
Transfer from Vibrancy	-	-	-	13,650	15,650	2,000	12.78%	
Total Revenues	541,071	347,237	81,941	83,850	41,450	(42,400)	-102.29%	
Expenditures								
Salaries & Benefits	990,672	953,049	925,505	1,219,200	1,282,666	63,466	4.95%	
Materials & Supplies	268,422	219,021	625,906	547,100	593,050	45,950	7.75%	(3)
Insurance	17,928	20,231	25,977	28,643	38,955	10,312	26.47%	
Utilities	38,077	46,724	34,891	48,430	39,975	(8,455)	-21.15%	(4)
Training, Development and Conventions	5,441	14,249	14,788	13,650	15,650	2,000	12.78%	
Contract Services	964,276	163,603	602,694	555,300	542,400	(12,900)	-2.38%	(5)
Rents & Financial	6	-	-	120	120	-	0.00%	
Intra Municipal Purchases (Recoveries) - Internal	637,039	797,531	281,084	589,000	589,000	-	0.00%	
Transfer to Reserve	444,629	557,820	-	224,180	245,000	20,820	8.50%	(6)
External Contributions	121,802	126,558	173,854	189,000	196,000	7,000	3.57%	(7)
Total Expenditures	3,488,292	2,898,786	2,684,699	3,414,623	3,542,816	128,193	3.62%	
Net Levy Requirements	\$ 2,947,221	\$ 2,551,549	\$ 2,602,758	\$ 3,330,773	\$ 3,501,366	170,593	4.87%	

Notes:

(1) Grant for Active Transportation Master Plan which was completed in 2023.

(2) Increased revenue relating to Road Entrance permits to reflect actuals.

(3) Primarily relates to increase in gravel. \$41,000 increase over 2023.

(4) Budget line reduced to reflect actuals.

(5) Equipment leases have been moved from the Roads Department to the Fleet Department. \$90,000 reductions in contract service expenses relating to leased. Increase includes increased dust control, \$32,500 increase over 2023, \$28,500 for Roads Needs Study, \$15,00 for Sander for

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
equipment, \$15,000 for Water Tank for the Tandem Truck and \$6,000 for the GPS contract.								
(6) Reserve transfer required to fund 2024 capital expenses.								
(7) CPI increase applied to Lakeshore Road Grants.								

Fleet Operations

The Fleet Department operations include the repair and maintenance of the municipal fleet as utilized by the Facilities, Fire and Public Works departments.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Other Revenues	\$ -	\$ 1,700	\$ 20,732	\$ 21,000	\$ 37,000	\$ 16,000	43.24%	(1)
Transfer from Reserve	555,922		-	-	-	-	-	
Total Revenues	555,922	1,700	20,732	21,000	37,000	16,000	43.24%	
Expenditures								
Salaries & Benefits	84,517	91,691	84,479	132,700	132,700	-	-	
Materials & Supplies	162,002	167,266	191,876	152,216	167,430	15,214	9.09%	(2)
Insurance	25,018	28,928	31,873	35,250	39,335	4,085	10.39%	
Fuel	205,213	393,964	339,169	337,000	316,250	(20,750)	-6.56%	(3)
Contract Services	210,501	331,807	275,343	210,000	351,550	141,550	40.26%	(4)
Intra Municipal Purchases (Recoveries) - Internal	(671,850)	(670,129)	(354,284)	(713,000)	(696,000)	17,000	-2.44%	(3)
Transfer to Reserve	354,600	137,684	-	46,500	122,500	76,000	62.04%	(5)
Total Expenditures	370,001	481,211	568,456	200,666	433,765	233,099	53.74%	
Net Levy Requirements	\$ (185,921)	\$ 479,511	\$ 547,724	\$ 179,666	\$ 396,765	217,099	54.72%	

Notes:

- (1) Anticipated proceeds on disposal of vehicles after they have been replaced.
- (2) Increased to reflect 3 year average. This budget lines covers all fleet repairs and maintenance for the Fleet Department.
- (3) 2024 budget has moved the Building Inspection division of the Development Services Department out of the Fleet Department. Decrease in expenses is offset by increase in Internal recoveries expense.
- (4) Equipment leases have been moved from the Roads and Facilities budgets to the Fleet Department to ensure an accurate picture of all fleet expenses. \$50,000 relating to grader lease, \$60,00 relating to Wheel Loader Lease, \$7,600 relating to Tractor Lease, \$7,000 relating to anticipated new truck lease, \$5,500 relating to vehicle safeties.
- (5) Transfer to reserve required to fund 2024 capital expenses.

Street Lights

Street light operations include the maintenance and operation of twelve (12) streetlight systems. The systems are a user pay system in which revenue received from benefiting ratepayers offsets operational expenses.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ 3,500	3,500	100.00%	(1)
Taxation Revenue - Streetlights	169,835	168,321	169,404	166,853	166,853	-	0.00%	
Total Revenues	169,835	168,321	169,404	166,853	170,353	3,500	2.05%	
Expenditures								
Salaries & Benefits	1,380	75	1,679	1,400	1,400	-	0.00%	
Materials & Supplies	19,462	11,513	6,265	10,500	11,500	1,000	8.70%	
Intra Municipal Purchases (Recoveries) - Internal	-	1,581	-	-	-	-	-	
Utilities	31,496	36,389	33,549	34,000	39,000	5,000	12.82%	(2)
Contract Services	1,797	10,400	7,661	7,000	10,500	3,500	33.33%	(1)
Rents & Financial	-	-	-	1,500	1,500	-	0.00%	
Transfer to Reserve	115,194	108,364	-	112,453	106,453	(6,000)	-5.64%	
Total Expenditures	169,329	168,321	49,154	166,853	170,353	3,500	2.05%	
Net Levy Requirements	\$ (506)	\$ -	\$ (120,250)	\$ -	\$ -	-	-	

Notes:

(1) 2023 carryforward of spare part inventory. Will be offset by expense in Contract Services budget line.

(2) Increase in Hydro costs. Also includes assumption of Bayfield Rive Bridge Street lights.

Sanitary Sewer

Sanitary sewer operations include the operation and maintenance of over thirty-five (35) km of sanitary sewer mains, three (3) waste water treatment plants (Bayfield, Hensall & Zurich) and associated facilities and pumpstations. The operation of the Municipality's sanitary sewer system is through contract with the Ontario Clean Water Agency (OCWA).

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Debenture Added to Taxation	\$ 219,291	\$ 219,291	\$ 219,292	\$ 219,292	\$ 219,292	\$ -	-	
Fees	1,394,700	909,548	1,158,338	1,361,000	1,489,300	128,300	8.61%	
Rentals	2,240	2,240	2,240	2,240	2,240	-	-	
Other Revenues	68,006	71,740	63,284	60,000	57,500	(2,500)	-4.35%	
Transfer from Reserve	-	219,687	-	1,500	-	(1,500)	-100.00%	
Total Revenues	1,684,237	1,422,506	1,443,154	1,644,032	1,768,332	124,300	7.03%	
Expenditures								
Salaries & Benefits	77,790	132,461	138,242	133,000	140,700	7,700	5.47%	
Materials & Supplies	50,702	95,094	43,995	64,506	63,006	(1,500)	-2.38%	
Insurance	12,712	15,902	17,035	18,472	20,780	2,308	11.11%	
Utilities	92,253	110,627	96,338	116,043	116,043	-	-	
Training, Development and Conventions	-	-	-	400	400	-	-	
Contract Services - Ontario Clean Water Agency (OCWA)	353,367	244,198	338,177	372,861	302,000	(70,861)	-23.46%	(1)
Contract Services Other	15,950	26,306	51,476	39,500	33,000	(6,500)	-19.70%	
Rents & Financial	-	1,145	-	1,500	1,500	-	-	
Intra Municipal Purchases (Recoveries) - Internal	8,135	17,863	9,460	23,100	23,100	-	-	
Transfer to Reserve	783,997	600,036	471,071	761,142	954,295	193,153	20.24%	(2)
Debt Servicing	113,507	113,507	113,508	113,508	113,508	-	-	
Capital Expenditures	-	-	-	-	-	-	-	
Total Expenditures	1,508,413	1,357,139	1,279,302	1,644,032	1,768,332	124,300	7.03%	
Net Levy Requirements	\$ (175,824)	\$ (65,367)	\$ (163,852)	\$ -	\$ -	-	-	

Notes:

(1) The Sanitary Sewer Department is rate supported (not funded by the tax levy) and any surplus or deficit must be transferred to/from its reserve. In addition, transfers to reserve from billings are budgeted based on the Water and Sanitary Sewer Financial Plans.

(2) Further refinement took place during the 2024 budget to move all capital expenses incurred through OCWA to the capital budget. Amount reflected now solely reflects operating portion of OCWA costs.

Water

Water operations include the operation and maintenance of over one hundred (100) km of water mains, four (4) water systems (Bluewater Lakeshore Distribution System, Hensall Distribution System, Zurich Drinking Water System, Varna Drinking Water System) and associated facilities. The operation of the Municipality's water system is through contract with the Ontario Clean Water Agency (OCWA).

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Debenture Added to Taxation	\$ 861,912	\$ 750,369	\$ 731,080	\$ 731,080	\$ 963,955	\$ 232,875	24.16%	(1)
Grant Revenue - Provincial - OSTAR	25,001	-	25,001	25,001	25,001	-	-	
Fees	2,089,592	2,167,409	1,681,959	2,179,426	2,284,736	105,310	4.61%	
Licenses & Permits	1,700	3,525	1,800	2,000	2,000	-	-	
Penalties & Interest	20,541	25,125	26,788	22,200	22,200	-	-	
Other Revenues	37,259	65,337	21,465	39,000	39,000	-	-	
Transfer from Reserve	-	-	-	41,584	4,500	(37,084)	-824.09%	(2)
Total Revenues	3,036,005	3,011,765	2,488,093	3,040,291	3,341,392	301,101	9.01%	
Expenditures								
Salaries & Benefits	117,568	183,568	173,598	184,000	193,400	9,400	4.86%	
Materials & Supplies	313,845	360,479	331,991	333,748	352,955	19,207	5.44%	(3)
Insurance	13,902	16,986	18,300	19,648	22,555	2,907	12.89%	
Utilities	35,450	42,220	30,845	41,763	42,363	600	1.42%	
Training, Development and Conventions	-	-	-	1,000	1,000	-	-	
Contract Services - Ontario Clean Water Agency (OCWA)	530,874	555,232	511,796	531,435	464,000	(67,435)	-14.53%	(4)
Contract Services - Other	43,658	45,966	54,157	50,600	61,000	10,400	17.05%	(5)
Rents & Financial	30	27,031	11	20,250	20,250	-	-	
Intra Municipal Purchases (Recoveries) - Internal	14,817	63,023	6,145	41,700	41,700	-	-	
Transfer to Reserve	995,696	928,781	651,572	1,050,037	1,018,564	(31,473)	-3.09%	(6)
Debt Servicing	766,106	631,847	766,106	766,110	1,123,605	357,495	31.82%	(7)
Capital Expenditures	-	-	-	-	-	-	-	
Total Expenditures	2,831,946	2,855,133	2,544,521	3,040,291	3,341,392	301,101	9.01%	
Net Levy Requirements	\$ (204,059)	\$ (156,632)	\$ 56,428	\$ -	\$ -	-	-	

Notes:

(1) Zurich Water Line to be debenture in Q1/2 of 2024. To be added to final 2024 Property Tax bills. Amount is reflective of 1/2 of the charge.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
(2) 2023 Carry-forward project for Hydrant painting.								
(3) Increase is relating to increased cost of water to be purchased from the Lake Huron Primary Water Supply System.								
(4) Further refinement took place during the 2024 budget to move all capital expenses incurred through OCWA to the capital budget. Amount reflected now solely reflects operating portion of OCWA costs.								
(5) Increased expense relating to engineering support for non-capital expenses. Increased to reflect actuals.								
(6) The Water Department is rate supported (not funded by the tax levy) and any surplus or deficit must be transferred to/from its reserve. In addition, transfers to reserve from billings are budgeted based on the Water and Sanitary Sewer Financial Plans.								
(7) \$232,875 amounts to one payment being made against the Zurich Water Line debenture. Remaining amount is one estimated debenture payment for the Hensall Water Tower that will be incurred in 2024.								

Solid Waste

Solid Waste operations encompass the regular operation of the Municipality's active landfill site being the Stanley landfill, including public waste drop-off, collection of tipping fees, and cover operations, as well as the monitoring and environmental compliance of the Municipality's inactive (Hensall Landfill) and closed (Hay Landfill) sites. Additionally, the operations include the weekly curbside collection program.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Landfill Tipping Fees	\$ 181,456	\$ 111,635	\$ 34,655	\$ 160,000	\$ 40,000	\$ (120,000)	-300.00%	(1)
Waste Collection Bin Fees	572,723	577,629	1,037,163	921,830	1,038,000	116,170	11.19%	(2)
Other Revenues	(384)	-	-	-	120,000	120,000	100.00%	(3)
Transfer from Reserve	227,164	173,565	-	-	-	-	-	
Transfer from Vibrancy	-	-	-	3,000	3,000	-	-	
Total Revenues	980,959	862,828	1,071,818	1,084,830	1,201,000	116,170	9.67%	
Expenditures								
Salaries & Benefits	62,685	94,878	68,150	137,300	141,200	3,900	2.76%	
Materials & Supplies	22,622	18,081	22,578	23,723	24,350	627	2.57%	
Insurance	803	1,279	1,651	1,789	2,020	231	11.44%	
Utilities	7,476	8,905	7,159	6,046	6,475	429	6.63%	
Training, Development and Conventions	-	-	1,891	3,000	3,000	-	-	
Contract Services	917,347	863,697	1,083,931	1,017,334	892,400	(124,934)	-14.00%	(4)
Rents & Financial	-	45,708	9,667	1,500	10,000	8,500	85.00%	(5)
Intra Municipal Purchases (Recoveries) - Internal	2,198	13,666	36,599	-	-	-	-	
Transfer to Reserve & Post Closure Cost Adjustment	24,000	24,000	-	151,000	539,072	388,072	71.99%	(6)
Total Expenditures	1,037,131	1,070,215	1,231,626	1,341,692	1,618,517	276,825	17.10%	
Net Levy Requirements	\$ 56,172	\$ 207,386	\$ 159,808	\$ 256,862	\$ 417,517	160,655	38.48%	

Notes:

(1) Reduction in revenues is relating to reduced capacity at Stanley landfill.

(2) Increased to reflect actuals collected through increased fees instated in 2023.

(3) Sale of Landfill Compactor that will be transferred to Reserve to offset the 2024 capital cost of the Stanley Landfill Closure.

(4) Reduction in contract services is relating to recycling services. In the 2024 operating budget, costs have been allocated for recycling collection services until April 1, 2024. After this date, the municipality will no longer bear the costs of recycling services. Recycling services in Ontario are transitioning to a full producer responsibility model, where the industry will assume complete responsibility for the cost and operations of designated diversion programs.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
(5) Budget amount increased to reflect actual costs incurred in 2023.								
(6) Reserve transfer required to fund the 2024 Capital Budget for Landfill (Stanley Landfill Closure).								

Marina

Marina operations include the administration, oversight and coordination of the annual harbour dredge, lease agreements and the blue flag certification. The Marine is leased to a private operator who is responsible for daily operations and maintenance.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Federal	\$ 35,398	\$ 35,398	\$ 35,398	\$ 35,400	\$ 35,400	\$ -	-	
Fees	72,468	103,015	76,078	126,680	95,000	(31,680)	-33.35%	(1)
Other Revenues	5,000	5,628	5,880	5,500	5,500	-	-	
Transfer from Reserve	-	4,925	-	4,925	1,625	(3,300)	-203.08%	(2)
Total Revenues	112,866	148,965	117,356	172,505	137,525	(34,980)	-25.44%	
Expenditures								
Salaries & Benefits	5,092	3,893	2,794	4,100	4,100	-	-	
Materials & Supplies	62	3,025	5,838	5,800	1,825	(3,975)	-217.81%	(2)
Insurance	3,803	4,420	4,639	5,019	5,680	661	11.64%	
Utilities	-	-	-	500	-	(500)	-100.00%	
Contract Services	99,255	129,054	97,801	146,700	115,400	(31,300)	-27.12%	(3)
Rents & Financial	13,838	13,784	13,784	15,076	15,000	(76)	-0.51%	
Intra Municipal Purchases (Recoveries) - Internal	220	1,321	647	-	600	600	100.00%	(4)
Transfer to Reserve	5,000	5,000	-	5,000	125,000	120,000	96.00%	(5)
Total Expenditures	127,270	160,498	125,503	182,195	267,605	85,410	31.92%	
Net Levy Requirements	\$ 14,404	\$ 11,532	\$ 8,147	\$ 9,690	\$ 130,080	120,390	92.55%	

Notes:

- (1) Volume of dredging required for 2024 expected to be lower than 2023, based on 2023 work completed. Therefore funds collected will be lower.
- (2) Decrease for 2024 is relating to Blue Flag program. Expenses through Materials are also decreased to reflect reduced revenue. 2023 budget included amounts for flags and signage.
- (3) Volume of dredging required for 2024 expected to be lower than 2023, based on 2023 work completed. Therefore expense to be incurred will be lower.
- (4) Budget line added to reflect actual expenses incurred. Relates to municipal vehicle/equipment usage when at the Marina.
- (5) Increase of \$120,000 is required to fund 2024 capital projects for the Marina.

Facilities, Parks & Programs

Facilities Department operations include the administration, maintenance and safe operation of municipal facilities including arenas, community centres, libraries, halls, park amenities, sports fields, leased facilities and the municipal office. Facilities staff act as shared resources across facilities, parks and recreation, with seasonal employees added as needed.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Provincial	\$ -	\$ 7,335	\$ 62,800	\$ -	\$ 62,800	\$ 62,800	100.00%	(1)
Grant Revenue - Federal	8,462	31,000	-	8,000	8,000	-	-	
Other Municipal Revenue	31,167	34,000	34,000	34,000	34,000	-	-	
Fees	(151)	43,575	49,527	30,250	57,000	26,750	46.93%	(2)
Rentals	221,812	305,714	346,863	273,950	357,050	83,100	23.27%	(3)
Donation Revenue	6,702	8,715	25,852	6,000	10,000	4,000	40.00%	(4)
Other Revenues	41,894	87,675	81,607	55,202	56,652	1,450	2.56%	
Transfer from Reserve	115,295	236,719	-	68,500	5,000	(63,500)	-1270.00%	(5)
Transfer from Vibrancy	-	-	-	8,500	9,000	500	5.56%	
Total Revenues	425,181	754,733	600,649	484,402	599,502	115,100	19.20%	
Expenditures								
Salaries & Benefits	766,784	876,682	985,829	1,206,000	1,408,793	202,793	14.39%	(6)
Materials & Supplies	122,098	162,022	183,987	185,450	256,500	71,050	27.70%	(7)
Insurance	58,978	67,389	72,407	77,598	89,359	11,761	13.16%	
Utilities	276,249	315,568	278,151	336,400	372,600	36,200	9.72%	(8)
Training, Development and Conventions	5,482	7,116	7,849	8,500	9,000	500	5.56%	
Contract Services	259,820	457,563	328,269	361,400	357,250	(4,150)	-1.16%	
Audit & Legal	-	-	2,871	5,000	10,000	5,000	50.00%	(9)
Rents & Financial	1,928	1,805	1,849	9,500	4,000	(5,500)	-137.50%	(10)
Intra Municipal Purchases (Recoveries) - Internal	57,111	321,330	39,754	58,000	58,000	-	-	
Transfer to Reserve	504,987	638,845	118,877	470,670	178,652	(292,018)	-163.46%	(11)
External Contributions	14,941	2,035	739	11,000	-	(11,000)	-100.00%	(12)
Total Expenditures	2,068,378	2,850,355	2,020,582	2,729,518	2,744,154	14,636	0.53%	
Net Levy Requirements	\$ 1,643,197	\$ 2,095,622	\$ 1,419,933	\$ 2,245,116	\$ 2,144,652	(100,464)	-4.68%	

Notes:

- (1) Provincial Grant Money for Recreation Coordinator position, along with associated program expenses.
- (2) Fees are relating to Summer Day Camp Program (\$45,000) and projected Program Revenue (\$12,000).

2021	2022	2023	2023	2024	Budget Change		
Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes

(3) Includes revenue from pavilions, ball diamonds, ice surfaces and community centres. Increases expected based on 2023 actuals and fee increase for 2024.

(4) Increased to reflect actuals. \$4,000 relating to Hay Hall and \$6,000 relating to Commemorative Tree & Bench program.

(5) 2023 budget included use of COVID-19 funding to offset lost revenues in ice rentals, cleaning and sanitation supplies, and a Health and Safety audit. This has been removed for 2024. 2024 budget includes \$5,000 donation received in 2023 to be utilized in 2024 to offset park expenses.

(6) Increase due to grid movements and COLA. \$60,493 of increase is relating to the Program Coordinator position which was not included in the 2023 budget.

(7) Material increase includes amounts for Hensall & Zurich Hockey Net Replacement (\$6,000), Zurich Arena Volleyball Net System Replacement (\$11,000), Zurich Arena Administration Office New Desks/Furniture (\$10,000) and Security Access - Key Pad access on doors for Hensall and Zurich Arenas (\$15,000). Remainder is relating to increase program expenses and general increase in material prices.

(8) Estimated increase of the splash pad conversion is \$15,000. Remainder of increase relating to increased utility costs for increased usage of facilities.

(9) Additional \$5,000 included in budget due to expected increase of legal needed for Municipal Leasing Policy review.

(10) Decreased based on actuals. Expense primarily relates to Active Net processing fees.

(11) Decreased to reflect actuals needed to cover 2024 capital expenses.

(12) Previous budgets included budget line for discounts provided to service clubs. Budget line has been decreased to \$4,000 based on actuals and is reflected in Rentals revenue.

Cemeteries

Cemetery Operations include the maintenance and operation of three active cemeteries, being the Bayfield, Bronson, and Calvary United Cemeteries, including burials, and grounds. There are also seven (7) inactive cemeteries where grounds maintenance is performed.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Fees	\$ 19,480	\$ 18,501	\$ 26,724	\$ 18,200	\$ 21,000	\$ 2,800	13.33%	(1)
Other Revenues	3,998	4,550	-	4,000	4,000	-	-	
Transfer from Reserve	711	433	-	1,000	1,000	-	-	
Transfer from Vibrancy	-	-	-	1,000	1,000	-	-	
Total Revenues	24,189	23,484	26,724	24,200	27,000	2,800	10.37%	
Expenditures								
Materials & Supplies	-	338	-	1,050	1,050	-	-	
Insurance	1,514	1,757	1,841	1,993	2,251	258	11.46%	
Training, Development and Conventions	711	-	-	1,000	1,000	-	-	
Intra Municipal Purchases (Recoveries) - Internal	19,743	12,133	7,463	22,000	15,000	(7,000)	-46.67%	(2)
Contract Services	6,825	9,025	10,150	10,000	14,000	-	-	
Transfer to Reserve	-	-	-	-	-	-	-	
Total Expenditures	28,793	23,253	19,454	36,043	33,301	(2,742)	-8.23%	
Net Levy Requirements	\$ 4,604	\$ (231)	\$ (7,270)	\$ 11,843	\$ 6,301	(5,542)	-87.95%	

Notes:

(1) Increased to reflect 3 year average.

(2) Decreased to reflect 3 year average.

Culture, Planning & Development

The Planning division of Development Services assists the public regarding land development within the municipality, including zoning by-law and development including minor variances, zone amendments, site plan control agreements, consents/severances, and development of subdivisions.

The Heritage Committee is a committee of Council with statutory duties set out by the Ontario Heritage Act, and advises on planning elements relating to heritage properties and properties within the Bayfield Heritage Conservation District.

The municipality is responsible for the municipal drainage system and maintenance and repair of that system in accordance with the Drainage Act. Costs associated with maintenance and repair of a municipal drain or the development of a new municipal drain are recovered from the benefiting property owners in the watershed of the municipal drain. Municipal drains are established by municipal by-law and based on engineer's report.

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Revenues								
Grant Revenue - Provincial	\$ -	\$ 31,776	\$ 24,216	\$ 70,000	\$ 58,500	\$ (11,500)	-19.66%	(1)
Debenture Recovery	35,068	30,774	30,774	30,774	23,981	(6,793)	-28.33%	(2)
Fees	80,155	45,509	43,385	45,000	45,000	-	-	
Licenses & Permits - Planning	1,754	-	1,943	1,575	2,000	425	21.25%	
Other Revenues	4,068	2,911	2,329	3,250	2,825	(425)	-15.04%	
Transfer from Reserve	68,760	763	-	234,000	180,000	(54,000)	-30.00%	(3)
Transfer from Vibrancy	-	-	-	52,500	43,500	(9,000)	-20.69%	(4)
Total Revenues	189,805	111,733	102,647	437,099	355,806	(81,293)	-22.85%	
Expenditures								
Salaries & Benefits	98,739	124,509	118,738	120,900	137,900	17,000	12.33%	(5)
Materials & Supplies	11,956	4,547	2,221	18,751	22,495	3,744	16.64%	(6)
Training, Development and Conventions	-	763	3,593	4,500	8,800	4,300	48.86%	(7)
Contract Services	55,736	62,017	176,725	268,500	294,500	26,000	8.83%	(8)
Legal	20,525	17,798	8,409	25,000	20,000	(5,000)	(0.25)	
Intra Municipal Purchases (Recoveries) - Internal	218	10,601	-	-	-	-	-	
Intra Municipal Purchases (Recoveries) - External	59,432	15,510	-	24,300	24,300	-	-	
Transfer to Reserve	10,375	5,000	-	100,000	80,000	(20,000)	(0.25)	
External Contributions	22,598	-	-	-	-	-	-	
Debt Servicing - Municipal Drain and Tile Drainage	35,068	30,853	30,774	30,774	23,981	(6,793)	-28.33%	(2)
Total Expenditures	314,647	271,599	340,460	592,725	611,976	19,251	3.15%	

	2021	2022	2023	2023	2024	Budget Change		
	Actual	Actual	Actuals - As at Dec. 20/23	Approved Budget	Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 124,842	\$ 159,866	\$ 237,813	\$ 155,626	\$ 256,170	100,544	39.25%	

Notes:

- (1) \$37,500 relating to RED Grant for Heritage District Plan. Remaining relating to Drainage superintendent grant.
- (2) Tile drain loan recovery. Offset by Debt servicing expense.
- (3) 2024 budget includes \$5,000 for the CIP program that was approved in 2023 and \$175,000 to offset cost of the municipal portion of drain construction when project complete and billed out.
- (4) Primarily relates to municipal portion of the Heritage District Plan to be funded through Vibrancy when expenses are incurred.
- (5) Increase due to grid movements and COLA.
- (6) \$2,510 of increase relates to 2024 Heritage Committee budget. Remaining increase related to increased supply costs.
- (7) Increase in expenses related to drainage training expected in 2024.
- (8) Increase in Drainage superintendent grant expected for 2024. Also includes amounts for Heritage District Plan.