

# 2022 Staff Proposed Budget

## Plus 2023-2026 Forecasted Budget

2021-10-14

# 2022-2026 Budget Documents

- Budget PowerPoint presentation - PDF document
- Budget Reference - PDF document
  - Organized in same order as the presentations
  - Click on the PDF bookmarks to easily find the different departments
- Consolidated Department Detailed Projects - PDF document
  - Detailed project sheets organized by Department
  - Some reports include photos and graphics on the projects
  - Summary information on projects is in the Budget Reference PDF

# Order of Presentations

- Budget Introduction
- Consolidated Budget
- CAO's Office
- Corporate Services
- Non-Departmental
- Information Technology Services
- Workplace Engagement Services
- Paramedic Services
- Transportation and Environmental Services
- Human Services
- Long Term Care & Senior Services
- Museum
- Library
- Planning & Development
- Budget Summary

# 2022 Budget Schedule

- October 14 - Budget Presentation
- October 21 - Budget Discussion
- November 4 - Review and recommendation for approval of Budget by the Corporate Services Committee and Annual Business Plans by the Executive Committee
- December 2 - Adoption of 2022 Budget by County Council

# 2022-2026 Operating and Capital Budget

- 5 years of Operating and Capital Budget numbers
- Approving 2022 Budget only
  - Future numbers are forecast only and can be amended in future budget discussions
- The forecasted years allow for better budget planning
  - 2020 Budget and Actual
  - 2021 Budget and Year to Date Actuals as of June 30, 2021
  - 2022 Budget for Approval
  - 2023-2026 Forecast

# 2022 Budget Focus and Principles

- Prepare 5-year budget
  - provide a forecast to future years to permit more predictable budgeting
- Maintain current service levels
  - Add new services or increase existing services approved by Council/Committee
- Addition of new staff positions, where required
- Use reserves, where available
- Examine areas to find efficiencies
- Effort to flatten the long-term levy increases
- 1% levy increase is \$522,410

# Where we left off last year

Levy increase	2021	2022	2023	2024	2025
Initial SMT Budget	11.73%	0.24%	0.14%	4.48%	3.72%
Proposed to Committee	6.95%	4.78%	0.22%	4.69%	2.25%
2nd Revision incl. growth (est.)	3.95%	4.88%	3.49%	3.50%	3.49%
OCIF Revision incl. growth (est.)	2.82%	4.95%	3.54%	3.55%	3.53%

# Budget Pressures for 2022

Item	2022 Budget Implication	2022 Budget Impact \$	2022 Budget Impact %
1	Non-Mandatory Benefits Rates Increase	779,740	1.49%
2	Legislated Pay Equity Expenditures (Multiple Departments)	289,000	0.55%
3	New FTE pre-committed in 2021 net of offsetting revenue sources	404,104	0.77%
4	Repayment of Loans (Internal and External) for Covid Relief Program	457,947	0.88%
5	Completion of Loan Repayment for Administration and Long Term Care Facilities	(530,300)	-1.02%
6	Planning Applications Revenues increase due to higher fees and volumes	(324,700)	-0.62%
7	Repayment of Internal Loan for Municipal Modernization Initiative	87,500	0.17%
8	Increased Subscription costs related to Cyber Security	184,500	0.35%
9	Proposed New Positions/FTE for 2022 net of offsetting revenues	124,475	0.24%
10	Salaries and Benefits of existing staff (includes Cost of Living Increase and Grid Movements)	1,064,974	2.04%
	<b>Totals</b>	<b>2,537,240</b>	<b>4.86%</b>



# Non-Mandatory Benefits Increase 2022

## Key Factors related to Non-Mandatory Benefit Increase \$779,740

- Extended Health Care and Dental are based on claim experience
- 2020-2021 Policy year was underfunded by approximately \$251,000.
  - This represents claims paid out versus premiums paid to provider
- Long Term Disability (LTD) rate renewals are dependent on performance of overall pool, claim experience on a year of incurred basis for most recent five years and changes to employee demographics.
- 8 of 11 LTD claims within the pool were Bruce County Claims
- The February 2022 renewal is capped at 15% otherwise the increase would have been significantly higher.
- All providers (insurers) have seen significant increases in LTD claims since the beginning of the pandemic in early 2020 having a negative effect on claims experience across Canadian Insurance Industry.

# 2022-2026 Budgeting Considerations

- Forecast does not include some new initiatives as ongoing direction is unknown
- 2023-2026 Forecast does not include salary grid movements
  - Future budgeting software improvements will address this
- Grant funding extensions that have not been announced have not been included
  - Gas Tax funding is ending in 2023 - \$2,200,458 in 2023
  - OCIF has been assumed in 2022 at \$660,950 (and \$0 for 2023-2026)
    - if not received Capital Spending will need to be reduced
- 2022 Budget assumes a \$375,000 balance in the Tax Stabilization Reserve to fund a transfer to general Operating Budget
  - 2023 Budget assumes a \$375,000 balance in 2022 to fund the Tax Stabilization Reserve transfer to general Operating Budget
- Provisions have been estimated in 2022 budget to address Legislated Adjustments for Pay Equity in various departments including retroactive amounts
- Certain assumptions made on COVID funding from Province

# Items not Included in 2022-2026 Budget and Forecast

- Transit
  - Capital Purchases and ongoing Operating Costs
- Infrastructure Deficit
  - Increasing levy contributions to fully address infrastructure replacement
- Museum Expansion
  - Capital or Borrowing costs and increased Operating Costs
- Renovations to Cayley Street Facility
  - May be potential offsetting revenues from tenant(s)
- Enterprise Resource Program - integrated software implementation
- Potential unspent Safe Restart Funds

# Initial Senior Management Team Budget

Departments	Operations Approved 2021	Operations Proposed 2022	Operations \$ Change	Operations % Change	Capital Approved 2021	Capital Proposed 2022	Capital \$ Change	Capital % Change	Consolidated Approved 2021	Consolidated Proposed 2022	Consol. \$ Change	Consol. % Change	Total % Impact
CAO	1,696,672	1,905,032	208,360	12.28%	0	0	0	0.00%	1,696,672	1,905,032	208,360	12.28%	0.40%
Corporate Services	(6,000)	(31,000)	(25,000)	416.67%	6,000	31,000	25,000	416.67%	0	0	0	0.00%	0.00%
Non-Departmental	2,803,717	2,787,773	(15,944)	(0.57%)	206,000	206,000	0	0.00%	3,009,717	2,993,773	(15,944)	(0.53%)	(0.03%)
Information Technology	(256,000)	(273,410)	(17,410)	6.80%	256,000	273,410	17,410	6.80%	0	0	0	0.00%	0.00%
Workplace Engagement Services	(34,000)	(34,000)	0	0.00%	34,000	34,000	0	0.00%	0	0	0	0.00%	0.00%
Paramedic Services	6,152,521	7,003,151	850,630	13.83%	463,000	681,100	218,100	47.11%	6,615,521	7,684,251	1,068,730	16.15%	2.05%
Transportation & Enviro Services	9,487,297	10,497,451	1,010,154	10.65%	5,196,069	7,032,488	1,836,419	35.34%	14,683,366	17,529,939	2,846,573	19.39%	5.45%
Human Services	5,263,891	5,727,550	463,659	8.81%	2,548,099	2,624,020	75,921	2.98%	7,811,990	8,351,570	539,580	6.91%	1.03%
Long Term Care & Senior Services	8,164,734	9,410,279	1,245,545	15.26%	196,000	253,829	57,829	29.50%	8,360,734	9,664,108	1,303,374	15.59%	2.49%
Museum	1,998,664	2,171,189	172,525	8.63%	52,387	162,300	109,913	209.81%	2,051,051	2,333,489	282,438	13.77%	0.54%
Library	3,679,077	3,883,201	204,124	5.55%	378,000	412,800	34,800	9.21%	4,057,077	4,296,001	238,924	5.89%	0.46%
Planning & Development	3,937,837	4,215,085	277,248	7.04%	17,000	19,040	2,040	12.00%	3,954,837	4,234,125	279,288	7.06%	0.53%
<b>Total</b>	<b>42,888,410</b>	<b>47,262,301</b>	<b>4,373,891</b>	<b>10.20%</b>	<b>9,352,555</b>	<b>11,729,987</b>	<b>2,377,432</b>	<b>25.42%</b>	<b>52,240,965</b>	<b>58,992,288</b>	<b>6,751,323</b>	<b>12.92%</b>	<b>12.92%</b>

Departments	Operations Approved 2021	Operations Proposed 2022	Operations \$ Change	Operations % Change	Capital Approved 2021	Capital Proposed 2022	Capital \$ Change	Capital % Change	Consolidated Approved 2021	Consolidated Proposed 2022	Consol. \$ Change	Consol. % Change	Total % Impact
Corporate Services	1,866,454	1,958,691	92,237	4.94%	6,000	31,000	25,000	416.67%	1,872,454	1,989,691	117,237	6.26%	0.22%
Information Technology	2,518,216	3,163,102	644,886	25.61%	256,000	273,410	17,410	6.80%	2,774,216	3,436,512	662,296	23.87%	1.27%
Workplace Engagement Services	1,394,931	1,542,499	147,568	10.58%	34,000	34,000	0	0.00%	1,428,931	1,576,499	147,568	10.33%	0.28%
Non-Departmental	3,469,494	3,469,583	89	0.00%	206,000	206,000	0	0.00%	3,675,494	3,675,583	89	0.00%	0.00%
<b>Total</b>	<b>9,249,095</b>	<b>10,133,875</b>	<b>884,780</b>	<b>9.57%</b>	<b>502,000</b>	<b>544,410</b>	<b>42,410</b>	<b>8.45%</b>	<b>9,751,095</b>	<b>10,678,285</b>	<b>927,190</b>	<b>9.51%</b>	

# Initial Senior Management Team Budget

Department	2021	2022	Change	2023	2024	2025	2026
CAO	1,696,672	1,905,032	208,360	1,788,913	1,795,330	1,818,986	1,779,106
Corporate Services	0	0	0	0	0	0	(1,000)
Non-Departmental	3,009,717	2,993,773	(15,944)	2,683,291	2,858,883	3,036,072	3,115,236
Information Technology	0	0	0	0	0	0	0
Workplace Engagement Services	0	0	0	0	0	0	0
Paramedic Services	6,615,521	7,684,251	1,068,730	7,395,864	8,961,643	8,378,556	9,258,739
Transportation & Environmental Services	14,683,366	17,529,939	2,846,573	19,788,476	19,771,510	21,555,620	22,950,847
Human Services	7,811,990	8,351,570	539,580	8,734,243	8,909,775	9,194,929	9,522,662
Long Term Care & Senior Services	8,360,734	9,664,108	1,303,374	9,758,414	10,065,832	10,393,043	9,958,914
Museum	2,051,051	2,333,489	282,438	2,764,504	2,776,123	3,424,756	2,926,243
Library	4,057,077	4,296,001	238,924	4,468,361	4,519,122	4,616,975	4,714,724
Planning & Development	3,954,837	4,234,125	279,288	4,511,284	4,197,438	4,156,166	3,860,984
<b>Total</b>	<b>52,240,965</b>	<b>58,992,288</b>	<b>6,751,323</b>	<b>61,893,350</b>	<b>63,855,656</b>	<b>66,575,103</b>	<b>68,086,455</b>
Levy Increase %		12.92%		4.92%	3.17%	4.26%	2.27%

Department Pre-Allocation	2021	2022	Change	2023	2024	2025	2026
Corporate Services	1,872,454	1,989,691	117,237	2,098,422	2,186,652	2,262,372	2,433,463
Non-Departmental	3,675,494	3,675,583	89	3,427,761	3,634,514	3,823,034	3,913,939
Information Technology	2,774,216	3,436,512	662,296	3,624,512	3,594,510	3,666,802	3,811,459
Workplace Engagement Services	1,428,931	1,576,499	147,568	1,641,076	1,682,492	1,723,157	1,765,145
<b>Total</b>	<b>9,751,095</b>	<b>10,678,285</b>	<b>927,190</b>	<b>10,791,771</b>	<b>11,098,168</b>	<b>11,475,365</b>	<b>11,924,006</b>

# Major Budget Revisions made to date

- Teeswater Bridge
  - Utilized Long Term Debt to fund approximately \$2 million
- Safe Restart grant funding
  - Assigned to eligible projects (\$246,956) and against anticipated lost revenues (\$66,375)
- Tax Stabilization Reserve
  - Deferred \$175,000 reduction in transfers to Operating budget
- Affordable Housing Reserves
  - Used to offset cost of advancing housing development and facilities capital asset management rather than utilizing external contracts \$175,809

# Major Budget Revisions made to date (continued)

- Environmental Manager position deferred
  - (\$121,384) moved to 2023
  - Partial spending on Sustainability/Climate Change plans (\$50,000) to 2023
- Port Elgin Paramedic Station
  - Reduced loan cost by \$147,485 in 2022 due to delayed construction start
- Paramedic Subsidy Revenue increased for 2022
  - Adjusted to reflect the recently received 2021 increase \$313,762
  - 2021 funding from Province announced in August/September 2021
- Increased transfer to Reserve by \$250,000 for probable Legislated Cost

# Proposed Senior Management Team Budget

Department	Operations Approved 2021	Operations Proposed 2022	Operations \$ Change	Operations % Change	Capital Approved 2021	Capital Proposed 2022	Capital \$ Change	Capital % Change	Consolidated Approved 2021	Consolidated Proposed 2022	Consol. \$ Change	Consol. % Change	Total % Impact
CAO	1,696,672	1,851,521	154,849	9.13%	0	0	0	0.00%	1,696,672	1,851,521	154,849	9.13%	0.30%
Corporate Services	(6,000)	(31,000)	(25,000)	416.67%	6,000	31,000	25,000	416.67%	0	0	0	0.00%	0.00%
Non-Departmental	2,803,717	2,536,964	(266,753)	(9.51%)	206,000	206,000	0	0.00%	3,009,717	2,742,964	(266,753)	(8.86%)	(0.51%)
Information Technology	(256,000)	(273,410)	(17,410)	6.80%	256,000	273,410	17,410	6.80%	0	0	0	0.00%	0.00%
Workplace Engagement Serv.	(34,000)	(34,000)	0	0.00%	34,000	34,000	0	0.00%	0	0	0	0.00%	0.00%
Paramedic Services	6,152,521	6,646,751	494,230	8.03%	463,000	681,100	218,100	47.11%	6,615,521	7,327,851	712,330	10.77%	1.36%
Transportation & Enviro Serv.	9,487,297	10,145,675	658,378	6.94%	5,196,069	5,128,468	(67,601)	(1.30%)	14,683,366	15,274,143	590,777	4.02%	1.13%
Human Services	5,263,891	5,679,832	415,941	7.90%	2,548,099	2,624,020	75,921	2.98%	7,811,990	8,303,852	491,862	6.30%	0.94%
Long Term Care & Senior Services	8,164,734	9,353,696	1,188,962	14.56%	196,000	253,829	57,829	29.50%	8,360,734	9,607,525	1,246,791	14.91%	2.39%
Museum	1,998,664	2,154,246	155,582	7.78%	52,387	162,300	109,913	209.81%	2,051,051	2,316,546	265,495	12.94%	0.51%
Library	3,679,077	4,118,901	439,824	11.95%	378,000	372,800	(5,200)	(1.38%)	4,057,077	4,491,701	434,624	10.71%	0.83%
Planning & Development	3,937,837	4,065,963	128,126	3.25%	17,000	17,510	510	3.00%	3,954,837	4,083,473	128,636	3.25%	0.25%
<b>Total</b>	<b>42,888,410</b>	<b>46,215,139</b>	<b>3,326,729</b>	<b>7.76%</b>	<b>9,352,555</b>	<b>9,784,437</b>	<b>431,882</b>	<b>4.62%</b>	<b>52,240,965</b>	<b>55,999,576</b>	<b>3,758,611</b>	<b>7.19%</b>	<b>7.19%</b>

Department	Operations Approved 2021	Operations Proposed 2022	Operations \$ Change	Operations % Change	Capital Approved 2021	Capital Proposed 2022	Capital \$ Change	Capital % Change	Consolidated Approved 2021	Consolidated Proposed 2022	Consol. \$ Change	Consol. % Change	Total % Impact
Corporate Services	1,866,454	1,958,691	92,237	4.94%	6,000	31,000	25,000	416.67%	1,872,454	1,989,691	117,237	6.26%	0.22%
Information Technology	2,518,216	2,970,602	452,386	17.96%	256,000	273,410	17,410	6.80%	2,774,216	3,244,012	469,796	16.93%	0.90%
Workplace Engagement Serv.	1,394,931	1,542,499	147,568	10.58%	34,000	34,000	0	0.00%	1,428,931	1,576,499	147,568	10.33%	0.28%
Non-Departmental	3,469,494	3,218,774	(250,720)	(7.23%)	206,000	206,000	0	0.00%	3,675,494	3,424,774	(250,720)	(6.82%)	(0.48%)
<b>Total</b>	<b>9,249,095</b>	<b>9,690,566</b>	<b>441,471</b>	<b>4.77%</b>	<b>502,000</b>	<b>544,410</b>	<b>42,410</b>	<b>8.45%</b>	<b>9,751,095</b>	<b>10,234,976</b>	<b>483,881</b>	<b>4.96%</b>	



# Proposed Senior Management Team Budget

Department	2021	2022	Change	2023	2024	2025	2026
CAO	1,696,672	1,851,521	154,849	1,806,226	1,801,132	1,823,981	1,861,459
Corporate Services	0	0	0	0	0	0	0
Non-Departmental	3,009,717	2,742,964	(266,753)	2,329,674	2,731,043	2,779,552	3,529,949
Information Technology	0	0	0	0	0	0	0
Workplace Engagement Services	0	0	0	0	0	0	0
Paramedic Services	6,615,521	7,327,851	712,330	7,689,843	9,285,032	8,713,583	9,618,951
Transportation & Environmental Services	14,683,366	15,274,143	590,777	19,372,671	19,624,689	21,870,755	23,315,330
Human Services	7,811,990	8,303,852	491,862	8,671,924	8,846,567	9,126,841	9,514,600
Long Term Care & Senior Services	8,360,734	9,607,525	1,246,791	10,040,279	10,351,789	10,673,874	11,095,586
Museum	2,051,051	2,316,546	265,495	2,632,221	2,889,254	3,537,257	3,022,926
Library	4,057,077	4,491,701	434,624	4,435,012	4,484,610	4,579,094	4,676,305
Planning & Development	3,954,837	4,083,473	128,636	4,195,054	4,373,678	4,102,603	3,896,106
<b>Total</b>	<b>52,240,965</b>	<b>55,999,576</b>	<b>3,758,611</b>	<b>61,172,904</b>	<b>64,387,794</b>	<b>67,207,540</b>	<b>70,531,212</b>
<b>Levy Increase %</b>		<b>7.19%</b>		<b>9.24%</b>	<b>5.26%</b>	<b>4.38%</b>	<b>4.95%</b>

Department - Pre-Allocation	2021	2022	Change	2023	2024	2025	2026
Corporate Services	1,872,454	1,989,691	117,237	2,098,422	2,186,652	2,262,372	2,434,463
Non-Departmental	3,675,494	3,424,774	(250,720)	3,032,574	3,464,273	3,523,265	4,284,538
Information Technology	2,774,216	3,244,012	469,796	3,648,882	3,612,467	3,647,271	3,794,651
Workplace Engagement Services	1,428,931	1,576,499	147,568	1,641,076	1,682,492	1,723,157	1,765,145
<b>Total</b>	<b>9,751,095</b>	<b>10,234,976</b>	<b>483,881</b>	<b>10,420,954</b>	<b>10,945,884</b>	<b>11,156,065</b>	<b>12,278,797</b>

# Revised Budget - Salaries, Benefits, & FTE

Department	Salaries & Benefits 2021	Salaries & Benefits 2022	Salaries & Benefits \$ Change	Salaries & Benefits %	FTE Approved 2021	FTE Proposed 2022	FTE Quantity Change	FTE % Change
CAO	1,114,008	1,198,779	84,771	7.61%	6.00	6.00	0.00	0.00%
Corporate Services	1,479,750	1,518,935	39,185	2.65%	13.32	13.32	0.00	0.00%
Non-Departmental	549,482	683,649	134,167	24.42%	5.39	7.30	1.91	35.44%
Information Technology	1,082,882	1,218,451	135,569	12.52%	10.00	10.67	0.67	6.70%
Workplace Engagement Services	1,326,087	1,524,185	198,098	14.94%	12.00	12.00	0.00	0.00%
Paramedic Services	9,680,497	10,344,475	663,978	6.86%	81.00	82.67	1.67	2.06%
Transportation & Environmental Services	4,662,279	4,889,790	227,511	4.88%	52.77	52.77	0.00	0.00%
Human Services	6,724,481	7,006,648	282,167	4.20%	67.04	67.60	0.56	0.84%
Long Term Care & Senior Services	19,808,344	21,021,829	1,213,485	6.13%	227.39	231.74	4.35	1.91%
Museum	1,643,280	1,685,612	42,332	2.58%	17.80	17.80	0.00	0.00%
Library	2,716,062	2,836,350	120,288	4.43%	36.81	37.31	0.50	1.36%
Planning & Development	2,656,952	2,850,142	193,190	7.27%	24.28	25.28	1.00	4.12%
<b>Total</b>	<b>53,444,104</b>	<b>56,778,845</b>	<b>3,334,741</b>	<b>6.24%</b>	<b>553.80</b>	<b>564.46</b>	<b>10.66</b>	<b>1.92%</b>

# 5 Year FTE Projection

Department	FTE Approved 2021	FTE Proposed 2022	FTE Proposed 2023	FTE Proposed 2024	FTE Proposed 2025	FTE Proposed 2026
CAO	6.00	6.00	6.00	6.00	6.00	6.00
Corporate Services	13.32	13.32	13.53	13.75	13.75	13.75
Non-Departmental	5.39	7.30	6.59	5.87	5.87	5.87
Information Technology	10.00	10.67	11.00	11.00	11.00	11.00
Workplace Engagement Services	12.00	12.00	12.00	12.00	12.00	12.00
Paramedic Services	81.00	82.67	82.67	86.67	86.67	90.67
Transportation & Environmental Services	52.77	52.77	53.77	54.77	56.77	58.77
Human Services	67.04	67.60	67.60	67.60	67.60	67.60
Long Term Care & Senior Services	227.39	231.74	231.54	231.54	231.54	231.54
Museum	17.80	17.80	17.80	17.80	17.80	17.80
Library	36.81	37.31	37.81	37.81	37.81	37.81
Planning & Development	24.28	25.28	25.28	25.28	25.28	25.28
<b>Total</b>	<b>553.80</b>	<b>564.46</b>	<b>565.59</b>	<b>570.09</b>	<b>572.09</b>	<b>578.09</b>
<b>Annual FTE Increase</b>		<b>10.66</b>	<b>1.13</b>	<b>4.50</b>	<b>2.00</b>	<b>6.00</b>

# Operating Budget Analysis

- Operating spending increased by only 0.3% but revenues dropped by even more
  - Resulted in the operating budget levy increase
- Expenditures increased by \$332,084 overall
  - Main reductions in contract services, materials and transfers and grants
  - Increases to operating expenses were mainly in Salaries, Wages & Benefits
- Revenues dropped by \$2,994,645 overall
  - Federal and provincial funding reductions due to ending/uncertainty of programs
  - Reductions in transfers from reserves and grants as balances have been drawn down in past years
- Net operating levy requirement increased \$3,326,729

# Operating Budget Analysis - Consolidated

Expenditure or Revenue Type	2020 Actual	2021 Budget	2021 Adj to Base Budget	2021 One Time Reversal	2022 Maintain Services	2022 One Time Items	2022 Provincially Legislated	2022 Growth	2022 Council Priorities	2022 Service Initiatives/ Savings	2022 Oper. Impact of Capital	2022 Budget	\$ Change Over 2021 Budget
<b>Expenditures by Type</b>													
Salaries, Wages & Benefits	51,620,103	52,911,721	433,744	0	2,565,905	0	0	102,911	99,456	186,539	0	56,300,276	3,388,555
Staff Related Costs	448,123	962,570	18,975	0	16,441	15,500	0	1,000	0	(3,000)	0	1,011,486	48,916
Contract Services	9,034,490	10,059,329	32,396	(235,875)	(772,409)	245,500	0	0	262,675	100,000	0	9,691,616	(367,713)
Material	10,019,841	9,395,797	(24,830)	116,878	(566,162)	4,050	0	880	0	1,200	0	8,927,813	(467,984)
Transfers, Grants & Financial Charges	17,809,824	20,782,749	(1,719,011)	(360,337)	(1,670,301)	978,500	18,893	0	105,000	0	0	18,135,493	(2,647,256)
Transfer to Reserves	1,066,697	509,042	0	0	261,902	0	0	0	87,500	0	0	858,444	349,402
Fleet Costs	1,652,887	1,831,422	(24,913)	0	52,063	0	0	0	0	3,369	0	1,861,941	30,519
Facility Costs	2,276,085	2,701,045	(36,934)	(10,000)	(50,856)	53,302	0	0	0	42,133	0	2,698,690	(2,355)
Other Internal Costs	0	0	(140,435)	50,000	369,543	(8,000)	0	0	(87,500)	(183,608)	0	0	0
<b>Total Expenditures</b>	<b>93,928,050</b>	<b>99,153,675</b>	<b>(1,461,008)</b>	<b>(439,334)</b>	<b>206,126</b>	<b>1,288,852</b>	<b>18,893</b>	<b>104,791</b>	<b>467,131</b>	<b>146,633</b>	<b>0</b>	<b>99,485,759</b>	<b>332,084</b>
<b>Percent of Expenditure Budget</b>		<b>0.0%</b>	<b>100.0%</b>	<b>(0.4%)</b>	<b>0.2%</b>	<b>1.3%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.5%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.3%</b>	
<b>Revenues by Type</b>													
Federal	2,545,978	1,663,989	(22,046)	(133,279)	(348,179)	0	0	0	0	0	0	1,160,485	(503,504)
Provincial	38,842,565	36,703,635	(263,303)	(338,511)	(1,530,074)	983,500	(120,592)	0	0	0	0	35,434,655	(1,268,980)
Municipal	1,484,756	1,760,212	(27,431)	0	(51,526)	0	0	0	0	0	0	1,681,255	(78,957)
Transfers from Reserves	2,118,671	2,967,220	122,886	(189,885)	(1,369,092)	127,500	0	0	296,211	73,917	0	2,028,757	(938,463)
Fees and Services	9,828,965	10,566,158	0	25,900	153,791	0	0	96,800	0	0	0	10,842,649	276,491
Donations	190,098	106,752	0	0	28,232	0	0	0	0	0	0	134,984	28,232
Fines	4,065	0	0	5,000	0	0	0	0	0	0	0	5,000	5,000
Other	2,997,955	2,497,299	95,000	(115,319)	(494,145)	0	0	0	0	0	0	1,982,835	(514,464)
<b>Total Revenue</b>	<b>58,013,053</b>	<b>56,265,265</b>	<b>(94,894)</b>	<b>(746,094)</b>	<b>(3,610,993)</b>	<b>1,111,000</b>	<b>(120,592)</b>	<b>96,800</b>	<b>296,211</b>	<b>73,917</b>	<b>0</b>	<b>53,270,620</b>	<b>(2,994,645)</b>
<b>Net Requirement</b>	<b>35,914,997</b>	<b>42,888,410</b>	<b>(1,366,114)</b>	<b>306,760</b>	<b>3,817,119</b>	<b>177,852</b>	<b>139,485</b>	<b>7,991</b>	<b>170,920</b>	<b>72,716</b>	<b>0</b>	<b>46,215,139</b>	<b>3,326,729</b>
<b>Percent of Prior Year Budget</b>		<b>0.0%</b>	<b>(3.2%)</b>	<b>0.7%</b>	<b>8.9%</b>	<b>0.4%</b>	<b>0.3%</b>	<b>0.0%</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>7.8%</b>	
Full Time Equivalents (FTE's)	0.00	553.80	5.58	0.00	0.00	0.00	0.00	1.00	2.11	1.97	0.00	564.46	10.66
<b>Percent of Prior Year FTE's</b>		<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.2%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.0%</b>	<b>1.9%</b>	<b>0.0%</b>

# Capital Budget

- \$431,882 increase in levy
- Increase in Capital expenses of \$1,554,701
  - Capital Bridge spending is up - Teeswater Bridge Project
  - Capital Roads spending is reduced to offset bridges spending
- Increase in Capital Revenue of \$1,122,819
  - Federal Revenues increased by \$4,170,774 as two years of Canada Community Building Fund (Gas Tax) is applied in 2022
    - Half is from an unanticipated one-time top-up in 2021
  - Utilization of Capital Reserves decreased by \$5,923,742
  - Borrowing \$1,964,000 in long-term debt to reduce levy increase
    - Teeswater Bridge

# Capital Budget Summary Report - Consolidated

Expenditure or Revenue Type	2020 Actual	2021 Budget	2022 Budget	\$ Change Over 2021	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Expenditures by Type</b>								
Land	213	0	0	0	0	0	0	0
Equipment	466,152	607,580	624,229	16,649	618,567	657,836	585,760	622,015
Technology & Communications	352,890	1,240,650	736,614	(504,036)	374,605	290,826	804,318	793,594
Vehicles & Machinery	880,526	849,000	953,500	104,500	1,050,600	1,691,600	1,204,957	1,452,100
Furniture & Fixtures	23,571	53,200	41,100	(12,100)	32,202	32,306	32,912	27,720
Building	13,256,486	3,089,772	3,142,168	52,396	4,314,123	17,062,680	11,123,515	6,356,082
Bridges & Culverts	1,744,131	3,903,700	6,852,000	2,948,300	5,604,000	9,369,100	5,825,000	2,020,000
Roads Paved	5,598,311	8,331,004	7,151,000	(1,180,004)	3,650,000	3,600,000	5,006,481	4,070,000
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	219,888	121,550	386,980	265,430	112,922	114,898	116,908	118,954
Trails Program	86,730	105,000	90,000	(15,000)	725,000	40,000	0	0
<b>Gross Expenditure</b>	<b>22,628,898</b>	<b>18,301,456</b>	<b>19,977,591</b>	<b>1,676,135</b>	<b>16,482,019</b>	<b>32,859,246</b>	<b>24,699,851</b>	<b>15,460,465</b>
Transfer to Reserves	7,718,474	4,174,974	4,053,540	(121,434)	4,212,027	4,451,257	4,633,222	4,869,009
<b>Total Expenditure</b>	<b>30,347,372</b>	<b>22,476,430</b>	<b>24,031,131</b>	<b>1,554,701</b>	<b>20,694,046</b>	<b>37,310,503</b>	<b>29,333,073</b>	<b>20,329,474</b>
<b>Percent of Total Expenditure Budget</b>			<b>6.9%</b>		<b>(13.9%)</b>	<b>80.3%</b>	<b>(21.4%)</b>	<b>(30.7%)</b>
<b>Revenues by Type</b>								
Federal	3,003,835	2,481,272	6,652,046	4,170,774	2,217,798	17,687	18,041	18,402
Provincial	1,684,299	893,260	1,706,542	813,282	0	0	0	0
Municipal	0	0	100,000	100,000	0	100,000	0	0
Transfers from Reserves	4,434,217	9,723,343	3,799,601	(5,923,742)	3,751,521	3,461,076	3,509,416	4,501,752
Donations	12,380	5,000	5,000	0	10,000	10,000	10,000	10,000
Other	409,668	21,000	19,500	(1,500)	24,000	33,000	30,000	30,600
Debt	9,808,881	0	1,964,005	1,964,005	1,488,542	19,634,100	10,322,500	450,000
<b>Total Revenue</b>	<b>19,353,280</b>	<b>13,123,875</b>	<b>14,246,694</b>	<b>1,122,819</b>	<b>7,491,861</b>	<b>23,255,863</b>	<b>13,889,957</b>	<b>5,010,754</b>
<b>Net Requirement</b>	<b>10,994,092</b>	<b>9,352,555</b>	<b>9,784,437</b>	<b>431,882</b>	<b>13,202,185</b>	<b>14,054,640</b>	<b>15,443,116</b>	<b>15,318,720</b>
<b>Percent of Prior Year Net Requirement</b>			<b>4.6%</b>		<b>34.9%</b>	<b>6.5%</b>	<b>9.9%</b>	<b>(0.8%)</b>

# Multi Year Capital Projects

- Projects staff are requesting advance approval to Tender for costs that impact multiple years' budgets

Project	Capital Expense 2022	Capital Revenue 2022	Capital Levy Req. 2022	Capital Expense 2023	Capital Revenue 2023	Capital Levy Req. 2023	Capital Expense 2024	Capital Revenue 2024	Capital Levy Req. 2024
TS-2021-005 Replace Teeswater Bridge BR3 Paisley	6,100,000	(6,100,000)	0	3,189,000	(3,189,000)	0	464,100	(464,100)	0
<b>Net Cost of Capital Projects</b>	<b>6,100,000</b>	<b>(6,100,000)</b>	<b>0</b>	<b>3,189,000</b>	<b>(3,189,000)</b>	<b>0</b>	<b>464,100</b>	<b>(464,100)</b>	<b>0</b>



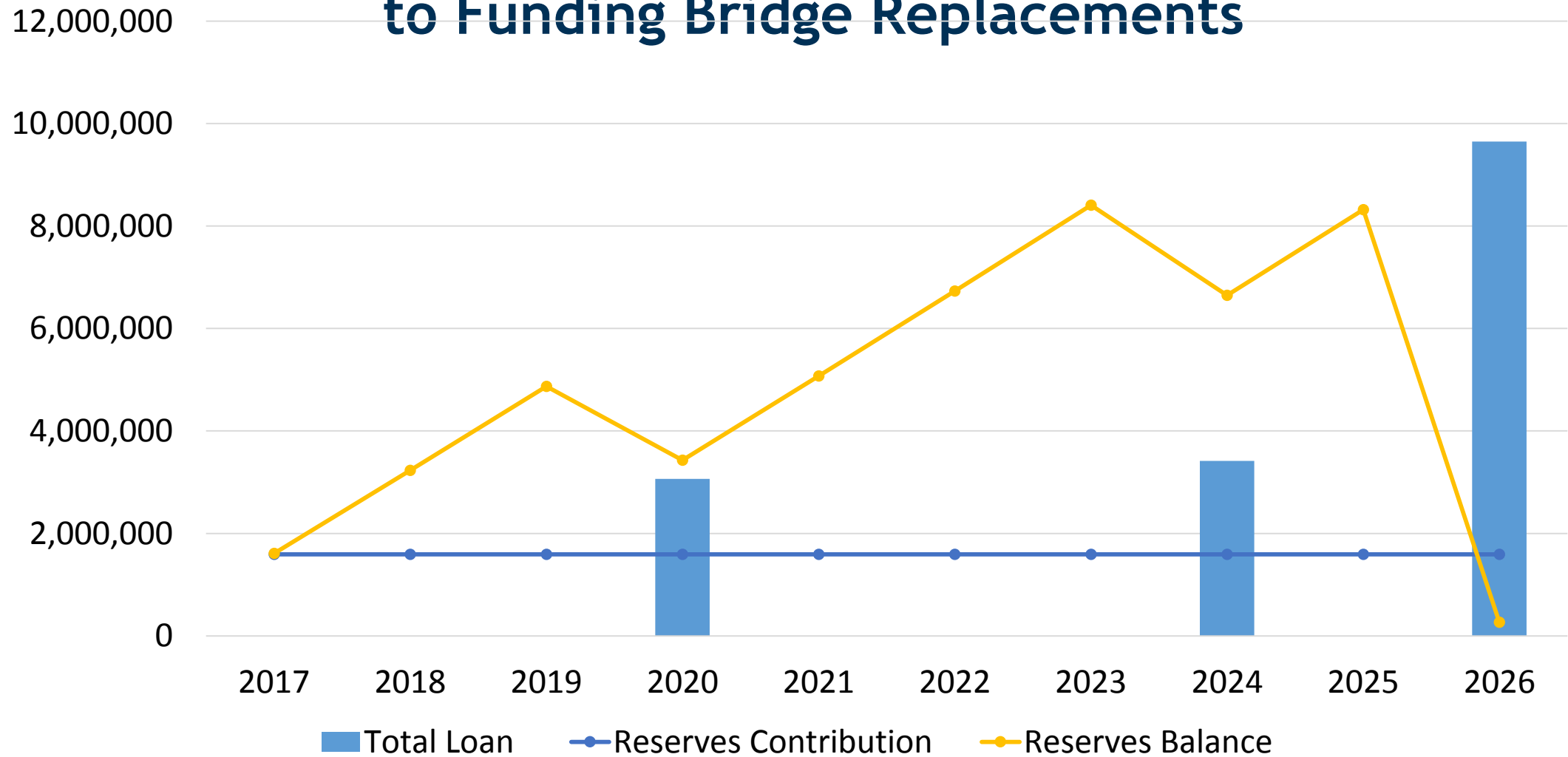
# Infrastructure Deficit - Bridges

- 2016 Asset Management Plan identified shortfall in transfers to bridge reserves
- Recommended annual spending plus transfers to reserves for future large bridge replacements
- \$4,181,000 - Recommended
- \$1,544,000 - Actual
- \$2,637,000 - Shortfall - 'infrastructure deficit'
- Three major bridge repairs from 2018-2026 require(d) borrowing as funds were not set aside in prior years due to desire to manage levy increases

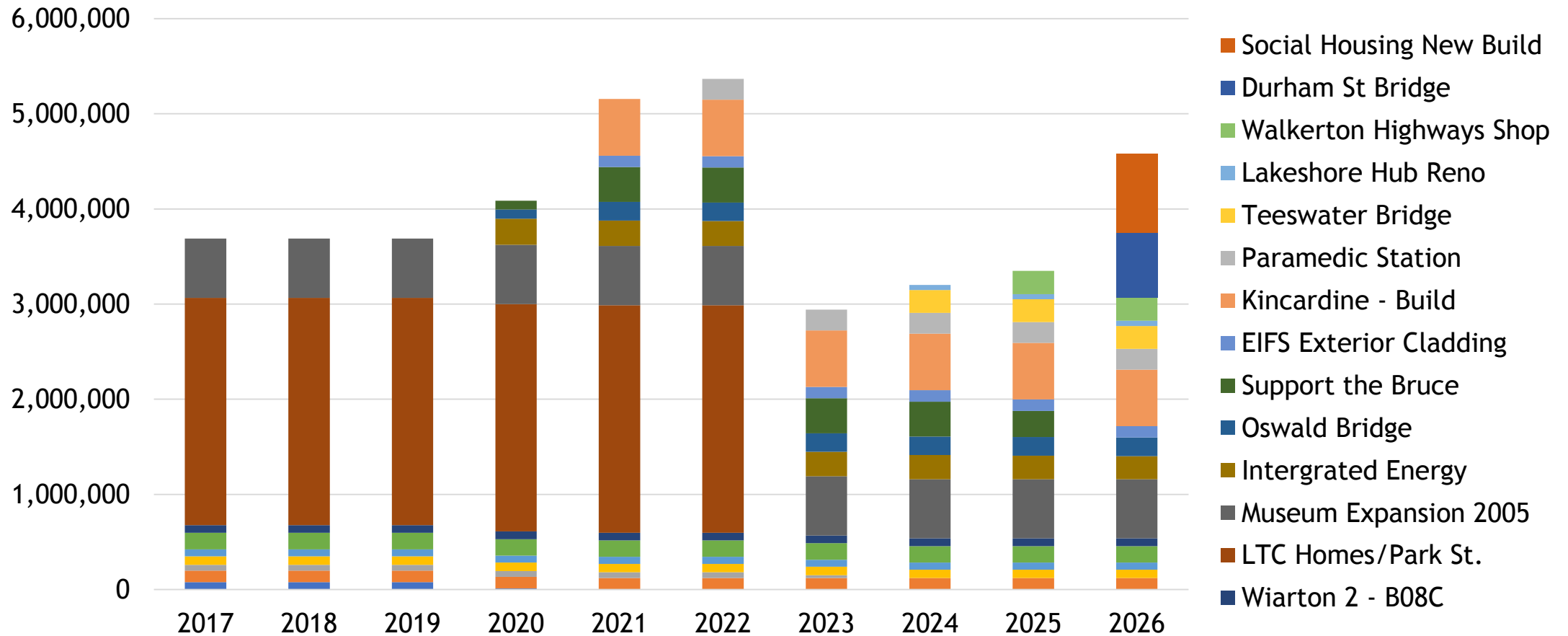
# Debt Incurred on Capital Bridges 2017-2026

- Since 2016 the County has utilized or has planned to utilize Long Term Debt to fund 3 bridge projects
  - \$ 3,066,000 Oswald Bridge in Chesley (2018-2020)
  - \$ 3,416,647 Teeswater Bridge in Paisley (2021-2024)
  - \$ 9,650,000 Durham Street Bridge in Walkerton (2024-2026)
  - \$16,132,647 Total Debt utilized (or proposed\_
- Annual debt repayments for these three projects total \$1,114,215 for 20 years
  - \$22,284,304 Total debt cost over 20 year
    - Includes \$6,151,657 Interest charges
- Debt could have been avoided if annual reserve contributions made to bridge reserve of \$1,591,775 annually from 2017 to 2026
  - Predictable annual reserve contributions reduces major ups and downs in levies
  - Saves \$6,366,554 : \$6,151,657 (loan interest) + \$214,897 (investment interest)

# Debt vs Reserves Approach to Funding Bridge Replacements

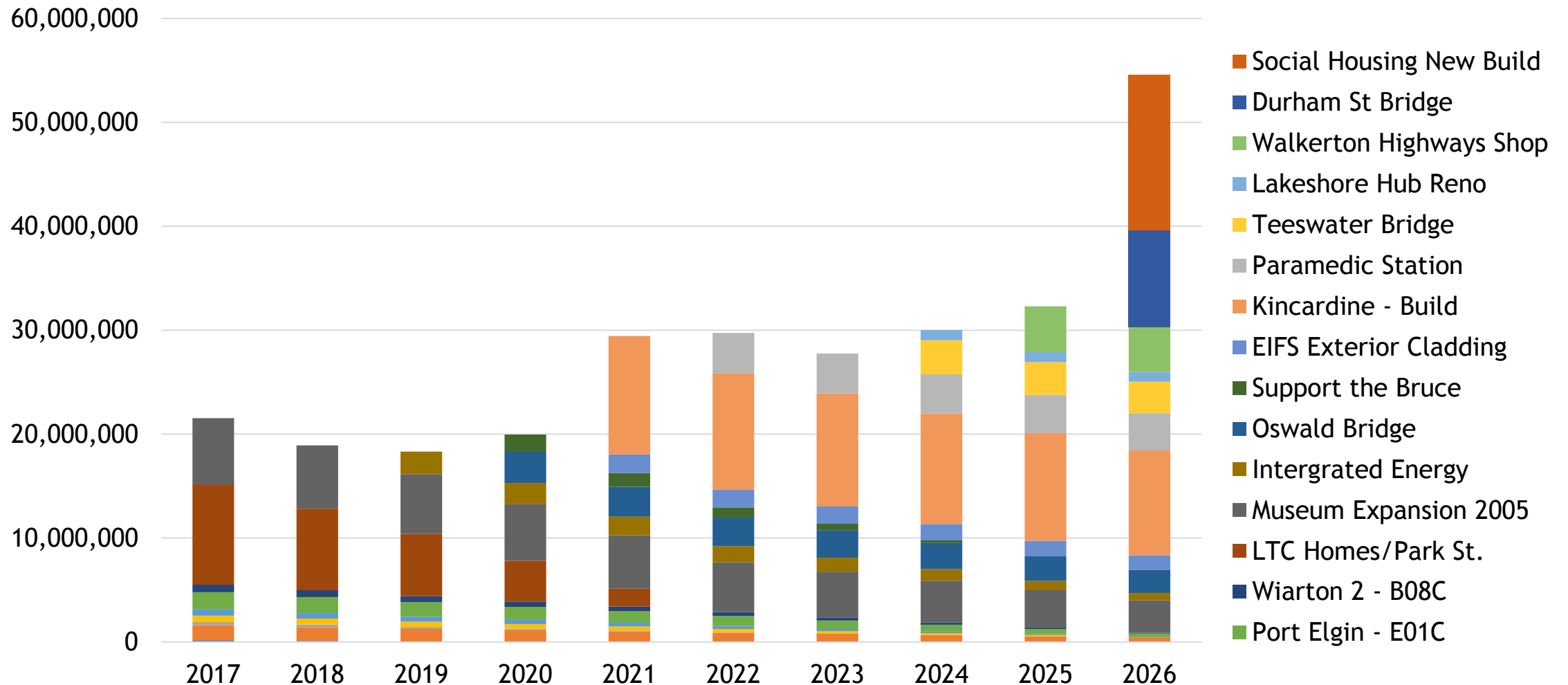


# Bruce County Annual Debt Payments (Principal + Interest) 2022-2026 Projected

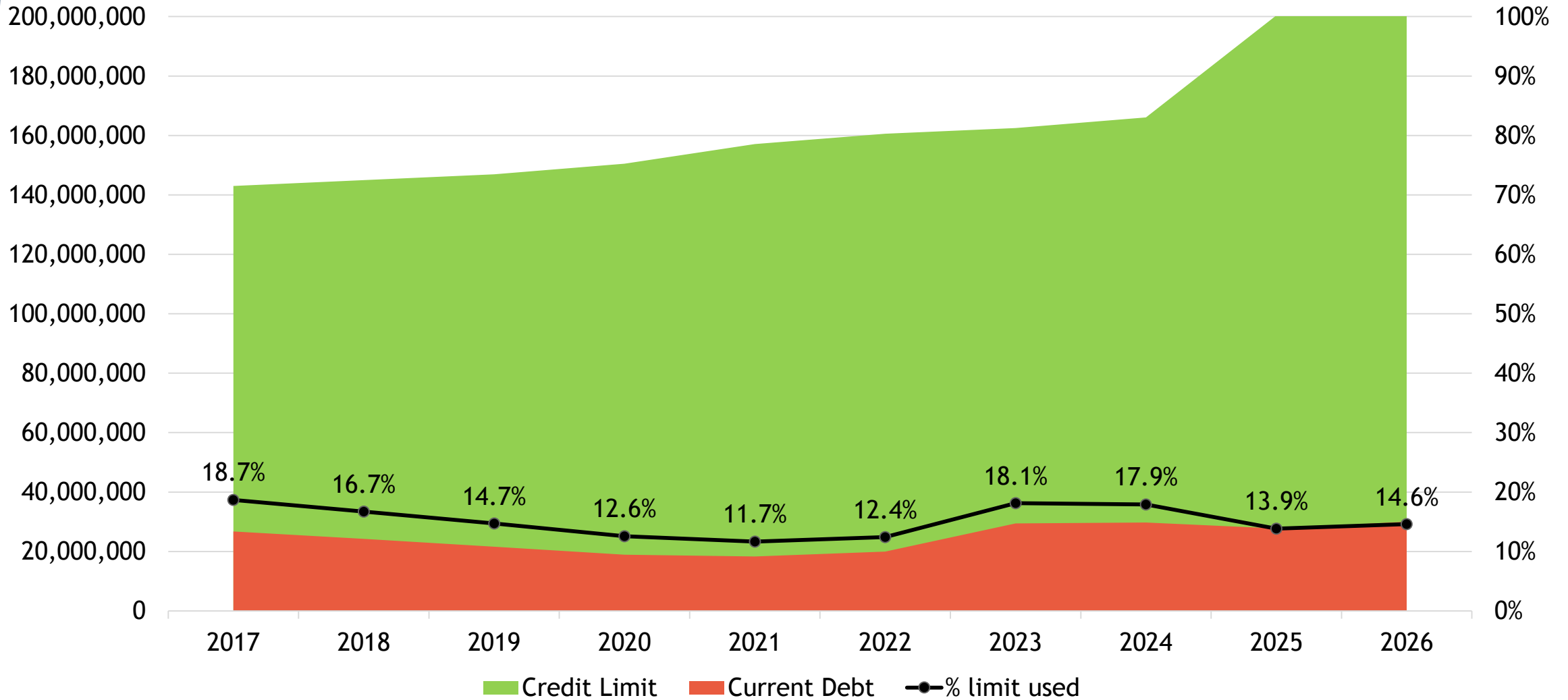


- Social Housing New Build
- Durham St Bridge
- Walkerton Highways Shop
- Lakeshore Hub Reno
- Teeswater Bridge
- Paramedic Station
- Kincardine - Build
- EIFS Exterior Cladding
- Support the Bruce
- Oswald Bridge
- Intergrated Energy
- Museum Expansion 2005
- LTC Homes/Park St.
- Wiarion 2 - B08C

# Bruce County Outstanding Debt (2022-2026 Projected)



# Bruce County Debt Capacity (2022-2026 Projected)



# Reserves

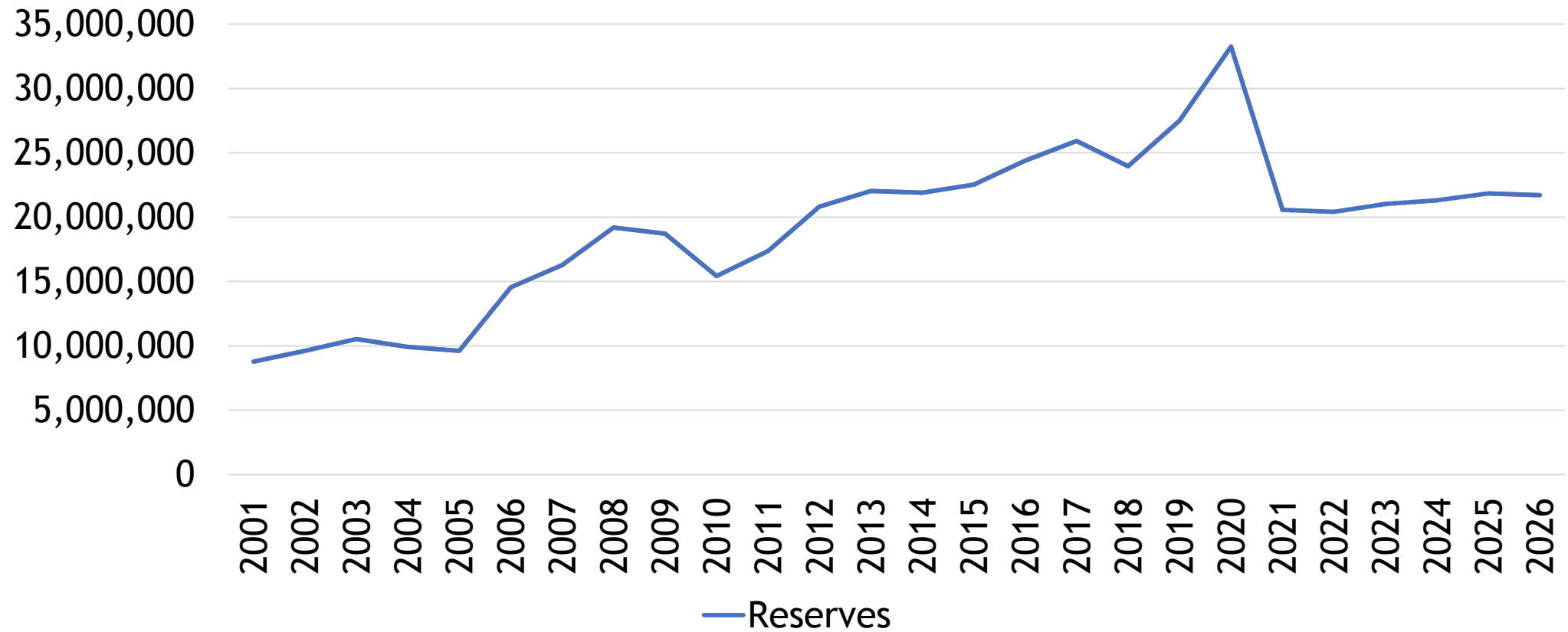
- Reserves are projected to hold approximately level if all budgeted expenses occur, totaling \$20,407,988 at 2022 year end
- Tax Stabilization Reserve (TSR) funding general operations by \$375,000
  - Same amount as 2019 to 2021
  - Estimating about \$930,000 TSR balance end of 2021 - could be lower
  - Need at least \$375,000 at end of 2021 for 2022 budget
  - Remainder of TSR may be required to offset a 2021 expense
    - Depends on the results of other mitigating efforts
  - Ideally the TSR should be for one-time project funding and based on prior year's actual year-end, not current year's anticipated balance
- WSIB Reserve no longer funding general operations

# Reserves by Department

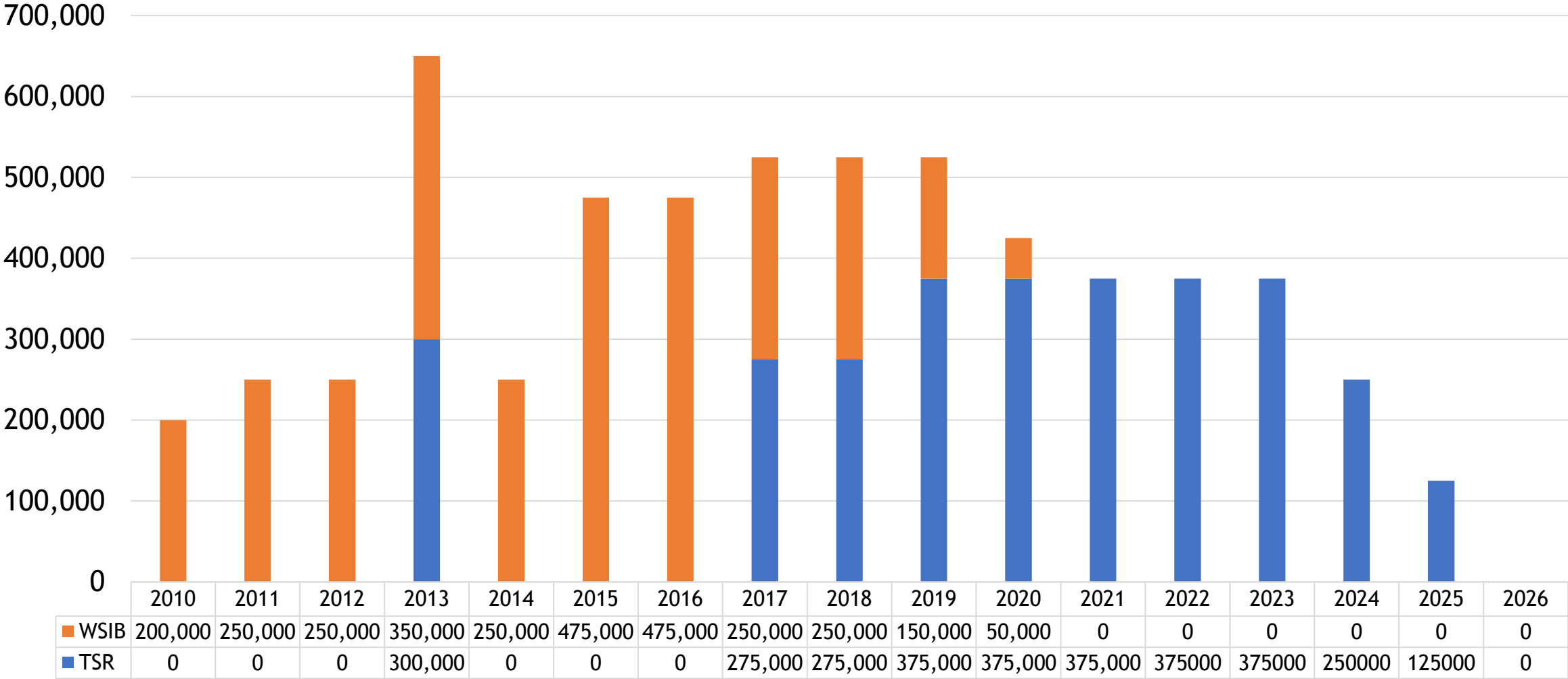
Department	End of 2021 (Estimated)	End of 2022 (Projected)
Corp Services	129,031	159,031
CAO	57,907	57,907
ITS	490,581	511,627
Transportation	4,693,264	4,379,233
Planning	105,054	115,764
WES	2,116,840	2,277,072
Human Services	5,967,263	5,944,208
Homes	806,604	884,729
Library	350,623	205,090
Museum	605,923	840,993
Paramedics	785,637	835,225
Non-Departmental	4,449,983	4,197,109
	<b>20,558,710</b>	<b>20,407,988</b>



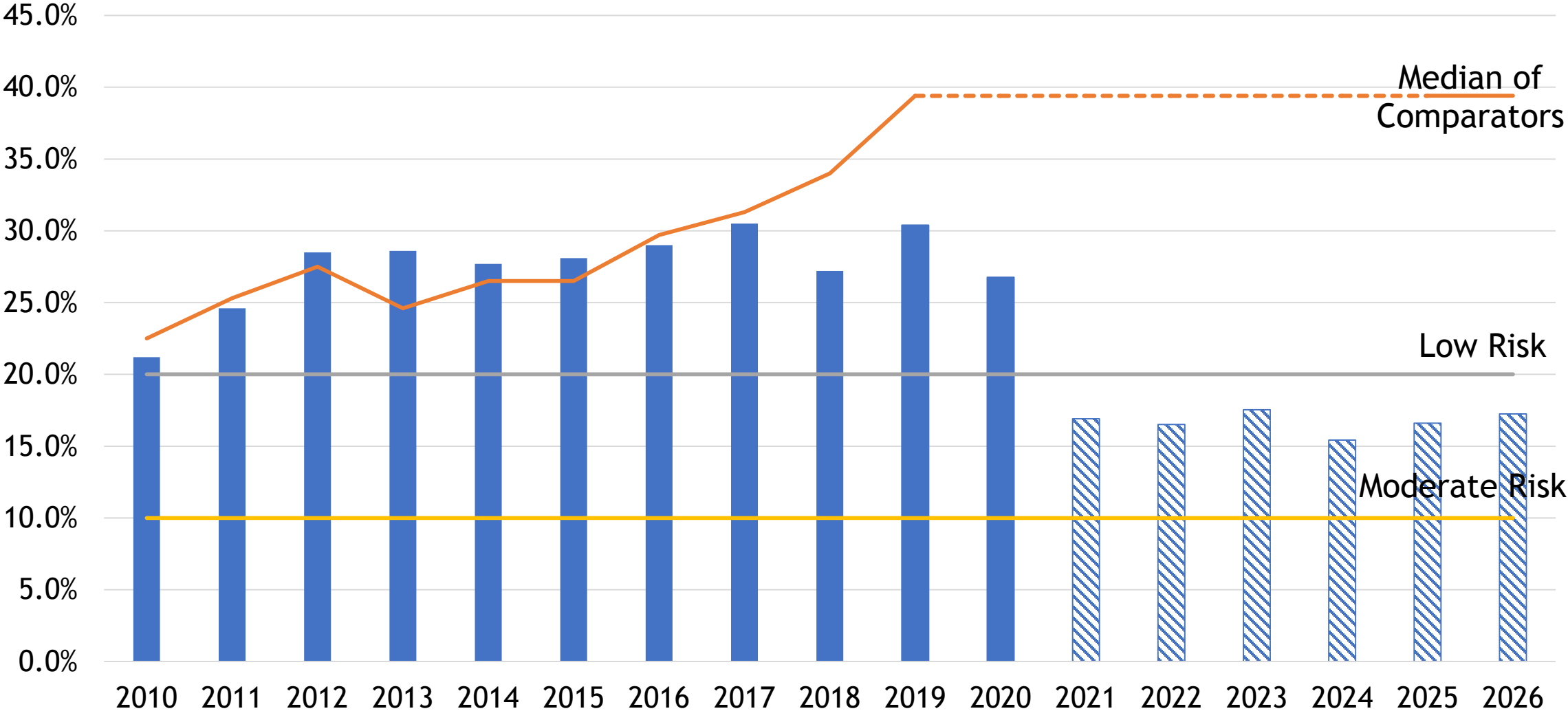
# Reserves 2001 to 2026



# Tax Stabilization and WSIB Reserves subsidization of the Operating Budget (excluding individual projects)



# Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses



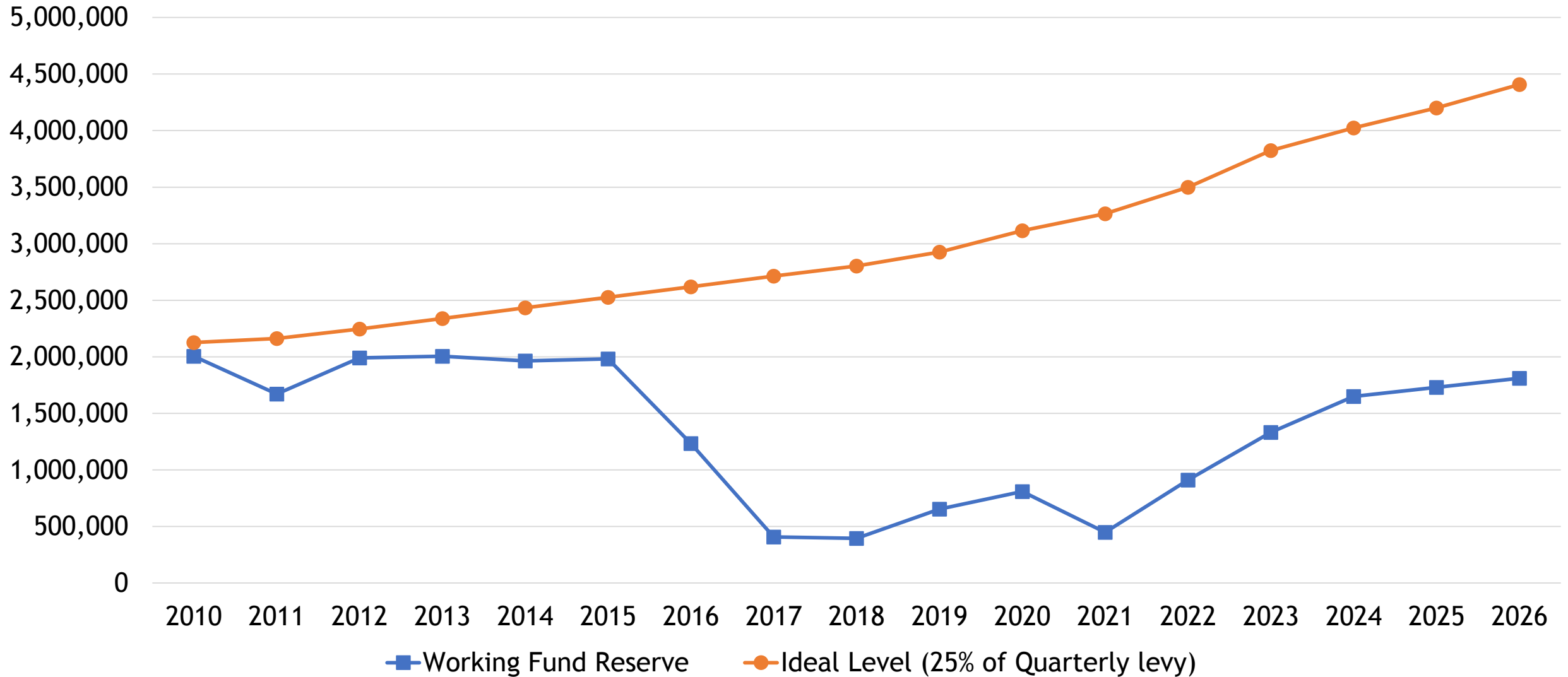
## Other General Reserves

- Insurance reserve projected at \$49,700 (2022)
  - Used to offset claims
  - Inadequate to satisfy a single 'full' claim with current \$100,000 deductible
  - Maintaining \$25,000/year transfer to reserve for 2022
- Working fund trending up to \$911,789 (2022)
  - 7 separate times used to fund unbudgeted items with repayments until 2030
  - Intended Use: to fund expenses until quarterly levy is received at end of quarter and avoid using overdraft
- Some reserves have contributions calculated at year-end that may not be included in charts/graphs

# Borrowing from Working Fund

1. Peninsula Hub Purchase - \$600,000
  - Repayment \$40,000/year until 2031
2. Gateway Haven Phone System - \$250,000
  - Repayment \$25,000/year until 2029
3. Inland Hub Renovation - \$150,000
  - Repayment \$15,000/year until 2027
4. Warton Highways Building - \$1,194,000
  - Repayment \$158,000/year until 2023
5. Support the Bruce loan offset of loan payments - \$464,718 (Newly impacting levy)
  - Repayment of \$148,428/year until 2024
6. Corporate Services vehicle buyout of \$50,000 (NEW)
  - Repayments of \$25,000/year until 2023
7. Municipal Modernization Project - \$175,000 (NEW)
  - Repayment of \$87,500/year until 2023

# Working Fund Reserve



# Safe Restart Grant Funding Usage

Annual Activity	Sub Items	Total
<b>Funding Received</b>		3,499,084
<b>2020 Usage</b>		
Revenue Replacement	163,291	
Additional Expenditures	643,942	807,233
<b>Available for 2021</b>		<b>2,691,851</b>
<b>2021 Usage</b>		
<b>Budgeted Uses</b>		
Revenue Replacement	77,989	
Additional Expenditures	443,896	521,885
<b>Additional Eligible Uses</b>		
Revenue Replacement	145,300	
Additional Expenditures	635,046	780,346
<b>Available for 2022</b>		<b>1,389,620</b>
<b>2022 Usage</b>		
Revenue Replacement	66,375	
Additional Expenditures	246,956	313,331
<b>Expected Year End Balance</b>		<b>1,076,289</b>

# CAO's Office

## 2022-2026 Operating and Capital Budget

2021-10-14



# Major Initiatives and Department Focus

Office of the CAO provides oversight and support to County Governance and Corporate Strategic Initiatives

- **2022 Planned Initiatives:**
  - Enhancing Governance / Council Process including new Council Orientation and Closed Meeting Training
  - Initiating, Developing and Implementing Strategies / Plans
    - Cultural Asset Archaeological Management, Facilities Management, Equity, Diversity and Inclusion and Indigenous Engagement
    - County Strategic Plan 2022-2026
  - Strengthening organization through staff training initiatives
  - Increasing corporate communications and engagement activities
  - County land ownership research and process improvement

# Additional Budgetary Highlights

## Office of the CAO Department

- **Staffing:** Six (6) FTEs - 2 in each service division
- One of two positions created in 2020 from reserve funding is now being proposed to be funded from levied funds (FT Contract Real Estate Clerk) to support county-wide property investigation activities
- **Training and Staff Development:** Commitment to a learning organization supporting opportunities
  - Training focus on Municipal Management, Mental Health first aid and LEAN
  - Funding to support in both department budget and CAO budget requests

# 2022 - 2026 Budget Summary

CAO	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	1,696,672	1,851,521	154,849	1,806,226	1,801,132	1,823,981	1,861,459
Capital Levy	0	0	0	0	0	0	0
<b>Total Levy</b>	<b>1,696,672</b>	<b>1,851,521</b>	<b>154,849</b>	<b>1,806,226</b>	<b>1,801,132</b>	<b>1,823,981</b>	<b>1,861,459</b>
Increase \$	352,733	154,849		-45,295	-5,094	22,849	37,478
Increase as %	26.25%	9.13%		-2.45%	-0.28%	1.27%	2.05%
Increase as levy %	0.71%	0.30%		-0.08%	-0.01%	0.04%	0.06%
CAO	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	6.00	6.00	0.00	6.00	6.00	6.00	6.00

# Operating Budget Program Highlights

- Three divisions within the Office of the CAO Department:
- **CAO office : overall increase of \$82,966**
  - **Adjustment to base - \$5,687**
    - Reduction in non-mandatory benefit costs
  - **Maintain Services - \$ 8,653**
    - Increases in staff salaries and benefits and interdepartmental Facilities Allocation and Program Support offset by operational cost reductions in many budget categories (travel, conferences)
  - **One Time Items - \$80,000**
    - Funding requested to support Council Strategic Planning Process for development of 2022- 2026 strategic plan

# Operating Budget Program Highlights

- **Legislative Services** : overall proposed increase - \$ 89,023
  - **Council Administration:** proposed increase - \$58,849
    - **Maintain Services-** proposed increase of \$53,849 includes increases to salaries and benefits (\$27,200), increase community grants funding (\$10,000), additional costs of new council orientation and training (\$6,000) and some additional operating costs
    - **Council Priorities** - proposed increase of \$5,000 for contribution to 2022 Ontario Curling Tankard
  - **Clerk's Office:** proposed increase \$ 30,174
    - **Maintain Services** - includes \$18,663 increase in salaries and benefits, \$10,000 for AODA document remediation and some slight increases in operational costs

# Operating Budget Program Highlights

Strategic Initiatives proposed overall decrease of **\$17,140**

- This budget proposals seeks to make permanent the Real Estate Officer position to continue the needed research, review and documentation of previous County real estate activities and support any new corporate and departmental initiatives and purchases.
- Currently a contract position, with a portion of wage costs covered from TSR (\$47,290) now to be proposed to be covered by the levy
- **Adjustment to Base** - reduction of **\$5,149** in staff non-mandatory benefit costs
- **Maintain Services** - reduction of **\$111,500** related to transition of salary costs as well as reductions in consultant and professional fees
- **Services Initiatives/ Savings** - proposed increase of **\$52,219** relates to transition of Real Estate Officer salary and benefit costs from contract to permanent employ

# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase - \$154,849
  - Increase in CAO Office (\$82, 966) and Legislative Services (\$89,023) and reduction in Strategic initiatives (\$17,140)
- Capital Budget Levy Increase - \$0
- Total Levy Increase
  - \$154,849
  - 9.13 % increase in department budget -primarily related to increased costs of salaries and benefits, reductions in TSR revenue transfer, additional proposed increases for community grants and 2022 Council Orientation and funds to create Strategic Plan
  - 0.30% increase to County levy

# Corporate Services

## 2022-2026 Operating and Capital Budget

2021-10-14



# Major Initiatives and Department Focus

- Enterprise Resource Planning (ERP)
  - Review options
  - Replace existing incompatible accounting system and develop plans to implement a corporate-wide ERP
- Risk Management Strategy
  - Improve risk management practices - Liability and Property Insurance
  - Internal policies and procedures
  - Leverage insurance provider expertise and external consultations

# Other Highlights

- Prepare for Enhanced 911 implementation
- Development Charge Study (operational implementation, if approved)
  - Tracking sheets to lower-tiers
  - Potentially some training with lower-tiers not currently collecting DCs
- Capital Asset Management Plan (ongoing)
  - Level of service framework development
  - Risk and criticality modeling development
  - Lifecycle framework development
  - Committee recommendations
    - Begin integration into capital budgeting
    - Set out capital funding requirements to meet recommendations

# 2022 - 2026 Budget Summary

Corporate Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	1,866,454	1,958,691	92,237	2,067,422	2,155,652	2,231,372	2,403,463
Capital Levy	6,000	31,000	25,000	31,000	31,000	31,000	31,000
<b>Total Levy</b>	<b>1,872,454</b>	<b>1,989,691</b>	<b>117,237</b>	<b>2,098,422</b>	<b>2,186,652</b>	<b>2,262,372</b>	<b>2,434,463</b>
Increase \$	-70,204	117,237		108,731	88,230	75,720	172,091
Increase as %	-3.61%	6.26%		5.46%	4.20%	3.46%	7.61%
Increase as levy %	-0.14%	0.22%		0.19%	0.14%	0.12%	0.26%

Corporate Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	13.32	13.32	0.00	13.53	13.75	13.75	13.75

# Operating Budget Program Highlights

- No major changes
- Removed Safe Restart budgeting - will re-budget as required
- Reduced revenue due to CEMC services cancelled by South Bruce
- Added previously approved tax and assessment audit consulting and subscription for maintenance manager software
- One-time Reversed reductions due to carried forward projects funded from prior year levy or grants
- Salaries/Benefits increasing faster than COLA for some staff due to several new staff paid lower on grid than prior staff
  - Higher increases expected in coming years

# Capital Budget

## 2021 Major Projects

- No major 2021 capital projects
- Preparatory work for replacement of the accounting software in 2022 or 2023

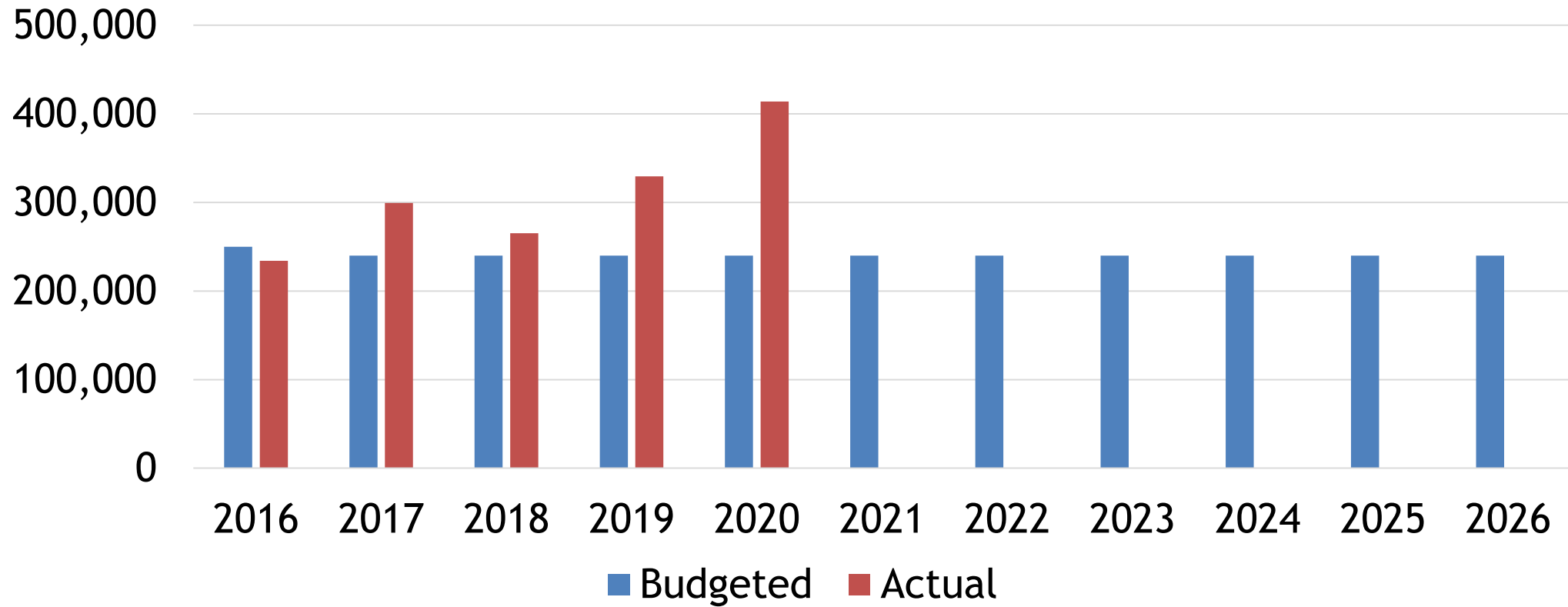
# Department Reserves Discussion

- Tax Stabilization and Working Fund Reserves have been presented earlier

# Insurance Reserve depleted

- Primary use is to offset claims and settlements
- Current balance = \$24,699
  - May be used to offset higher than anticipated insurance premiums
  - Insurance premiums usually become known in mid-December
- Current deductible is \$100,000 per liability claim
- Transfers to Insurance reserve to build up the balance
  - 2021 - \$25,000
  - 2022 - \$25,000
  - 2023 - \$50,000
  - 2024 - \$75,000
  - 2025 - \$100,000

# Tax Write-offs Expenses Increasing





# Increasing Tax Write-offs

- Actuals have consistently been above budgeted
  - 2019 - \$329,395
  - 2020 - \$413,825
- Increasing budgeted amount would impact levy
- Write-offs increased towards end of prior assessment cycle 4-year phase-in
  - 2017-2020 with January 2016 valuation date
  - due to closing out assessment appeals before next assessment cycle starts
    - Should have been (2021-2024 with January 2019 valuation date)
      - This has been delayed indefinitely
    - Up to 1.5 years wait for Assessment Review Board to hear appeals
- Anticipating write-offs to decrease to 'normal' as last two years have retained same assessment values from January 2016

# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$92,237 pre-allocation
- Capital Budget Levy Increase
  - \$25,000 pre-allocation
- Total Levy Increase
  - \$117,237 pre-allocation
  - 6.26% increase in department budget
  - 0.22% increase to County levy

# Non-Departmental

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

- Council Chambers Renovation
- Clean Energy Vehicle Strategy
  - Corporate fleet leases expire in 2021
    - April (1 vehicle) and November (2 vehicles)
  - Opportunity to add vehicle at Peninsula Hub (grant funded)
  - EV charger at Lakeshore Hub (grant funded)
  - Review Hydrogen chargers (Bruce Innovates and/or Federal grant)

# Other Highlights

- Grey Bruce Health Unit \$430,000 funding to offset Provincial funding reduction
  - Budget increase deferred to 2022 due to one-time mitigation funding
  - Estimated 0.75% levy increase in 2022 due to downloading
- Transfer maintenance of Lakeshore Hub from Library
  - Cleaning position transitions to library staff
    - Approved by Library Board in 2019
  - Budgeted increase of \$44,465 for contractors to take over duties

# 2022 - 2026 Budget Summary

Non-Departmental	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	3,469,494	3,218,774	-250,720	2,801,574	3,213,273	3,272,265	4,033,538
Capital Levy	206,000	206,000	0	231,000	251,000	251,000	251,000
<b>Total Levy</b>	<b>3,675,494</b>	<b>3,424,774</b>	<b>-250,720</b>	<b>3,032,574</b>	<b>3,464,273</b>	<b>3,523,265</b>	<b>4,284,538</b>
Increase \$	84,408	-250,720		-392,200	431,699	58,992	761,273
Increase as %	2.35%	-6.82%		-11.45%	14.24%	1.70%	21.61%
Increase as levy %	0.17%	-0.48%		-0.70%	0.71%	0.09%	1.13%

Non-Departmental	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	5.39	7.30	1.91	6.59	5.87	5.87	5.87

# Operating Budget Program Highlights

- Facilities Project management net cost of \$179,990 funded from reserve in 2021 & 2022
- Charging station installs funded from Gas Tax reserve
- Ending of large long-term care/Park Street renovation loan in 2022 results in net reduction of \$340,339.
- Shifted Lakeshore Hub contractor costs to salaries and benefits - internal hire instead of multiple contractors to provide maintenance. Replaces former cleaner position in Library services which transitioned to another Library position.
- \$23,780 inflationary increase assigned to Grey Bruce Health Unit
  - Province reduced health unit funding in 2020 but provided mitigating funds for 2021 and 2022 fiscal years. \$428,000 increase pushed to 2023 budget year.
  - Equivalent to a 0.8% levy increase.
- \$33,420 inflationary increase assigned to Municipal Property Assessment Corporation fees

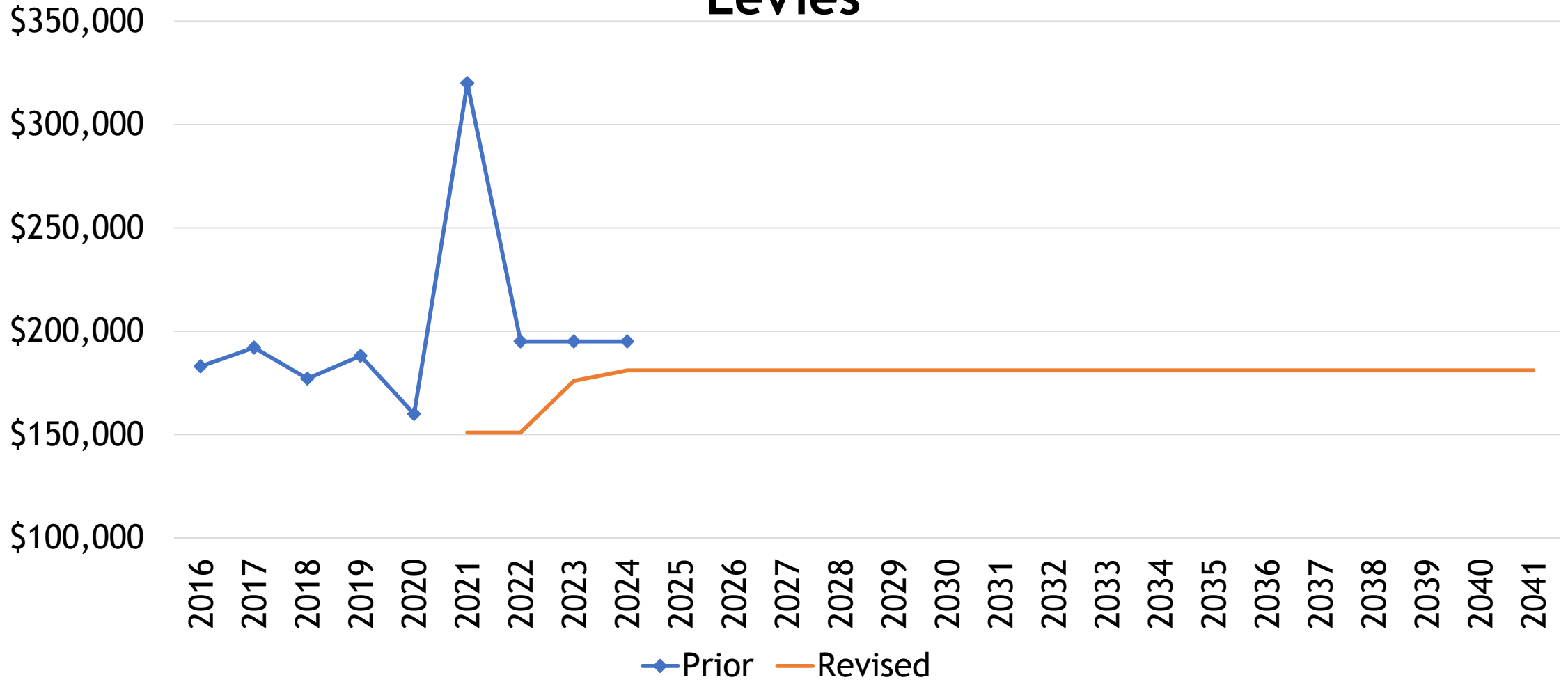
# Capital Budget

## 2022 Major Projects

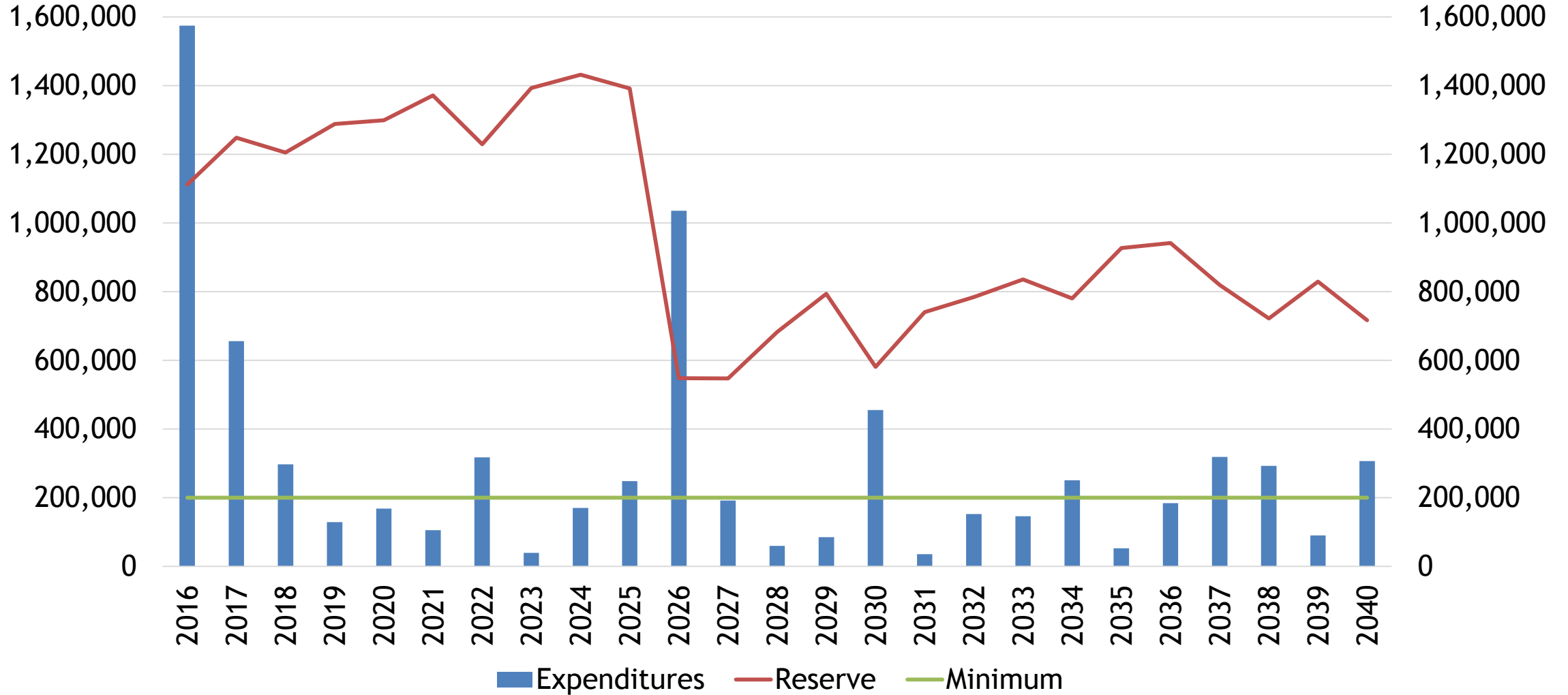
- \$28,000 - Interior Hub
  - Replace Washroom flooring, Heat Pump replacements, Wire Fencing
- \$ 15,000 - Cayley St. Complex
  - Carpeting overlay
- Other Items
  - EV Charging Stations - location TBD
- Some carry forwards
  - Interior Hub - Council Chamber Accessibility, Fob Entry System
  - Lakeshore Hub roof - to be tendered again in January



# Non-Departmental Transfer to Reserves and Levies



# TOTAL Non-Departmental Facilities



# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - -\$250,720 pre-allocation
- Capital Budget Levy Increase
  - \$0 pre-allocation
- Total Levy Increase
  - -\$250,720 pre-allocation
  - -6.82% increase in department budget
  - -0.48% increase to County levy

# Information Technology Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

## Strategic Priority - Secure Cloud Adoption

- Enable County-wide adoption of cloud services in an strategically aligned and secure manner, to accelerate innovation, modernise service delivery and drive better outcomes for the citizens of Bruce County.
  1. Use cloud services as the default
  2. Automate infrastructure wherever possible
  3. Modernise applications to make use of cloud-native services
  4. Optimise operations to reduce manual efforts and operational burdens
  5. Plan the shift of CAPEX Infrastructure hardware spend to OPEX software spend

# Major Initiatives and Department Focus

## Strategic Priority - Always Secured

Confidentiality, Integrity and Availability are the triad of Information Security, all major initiatives in 2022 are focused on these principles with the sole purpose of ensuring our data is;

- Always protected from being exposed to or accessed by unauthorized parties
- Always available to only whom it is intended to be accessed by when it is needed
- Always accurate and complete

# Major Initiatives and Department Focus

- Municipal Operations Digital Integration Platform
  - Design and build a Right of Way deficiency detection and reporting system to facilitate automated ingestion of event data from smart systems. Using Internet of Things (IoT) and Artificial Intelligence \ Machine Learning Custom Vision services to reduce manual process execution effort and report on those deficiencies in near real-time to the work management system for prioritization, tracking, scheduling and resolution.
- Corporate Cyber Security Program
  - Implement 4 projects targeted to dramatically reduce the Corporation's risk profile
    - Multi-factor Authentication, Network Access Control, BYOD controls, Host-based Inspection

# Major Initiatives and Department Focus (cont.)

- Infrastructure Optimization
  - Discovery, research and planning activities to support selection of a cloud datacentre vendor.
  - Preparation and execution of repatriation activities related to *remote to Walkerton* server workloads and hardware at identified locations to ready the corporation for the Cloud Datacentre migration activities in 2023/24 which will significantly reduce the capital server hardware expenditure budgeted in 2025



## Other Highlights

- 2021 was a foundational year for Bruce County's Cyber Security Program, in 2022 the Information Technology Services Department must build on those efforts to expand and advance on the improvements that strengthened the corporation's cyber security posture.
- Implementing strengthened system authentication methods, secure BYOD system, and network and traffic access controls will position ITS to better defend against the evolving threats that continue grow in complexity and frequency
- Continue flattening the levy curve as it relates to Capital Infrastructure replacements through the single ITS infrastructure reserve with static yearly contributions adjusted for inflation

# 2022 - 2026 Budget Summary

ITS	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	2,518,216	2,970,602	452,386	3,349,602	3,287,902	3,297,416	3,419,501
Capital Levy	256,000	273,410	17,410	299,280	324,565	349,855	375,150
<b>Total Levy</b>	<b>2,774,216</b>	<b>3,244,012</b>	<b>469,796</b>	<b>3,648,882</b>	<b>3,612,467</b>	<b>3,647,271</b>	<b>3,794,651</b>
Increase \$	186,607	469,796		404,870	-36,415	34,804	147,380
Increase as %	7.21%	16.93%		12.48%	-1.00%	0.96%	4.04%
Increase as levy %	0.37%	0.90%		0.72%	-0.06%	0.05%	0.22%

ITS	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	10.00	10.67	0.67	11.00	11.00	11.00	11.00

# Operating Budget Program Highlights

- Adjustment to Base
  - \$9,600 Wide Area Network bandwidth upgrades
- Maintain Services
  - \$80,000 - market pricing on existing service subscriptions and expanding infrastructure support contracts
  - \$70,000 - New Position Infrastructure Network and Design analyst to support the growing technical demands of the organization
  - \$66,500 - 2-year support extension of Walkerton Datacenter compute and storage - a cloud readiness initiative to defer or dramatically reduce the budgeted 2023 CAPEX spend to 2025
- Service Initiatives - Cyber Security Subscriptions
  - \$75,000 - Multi Factor Authentication
  - \$35,000 - Host Based Proxy - Traffic filtering and SSL inspection

# Operating Budget Program Highlights (cont.)

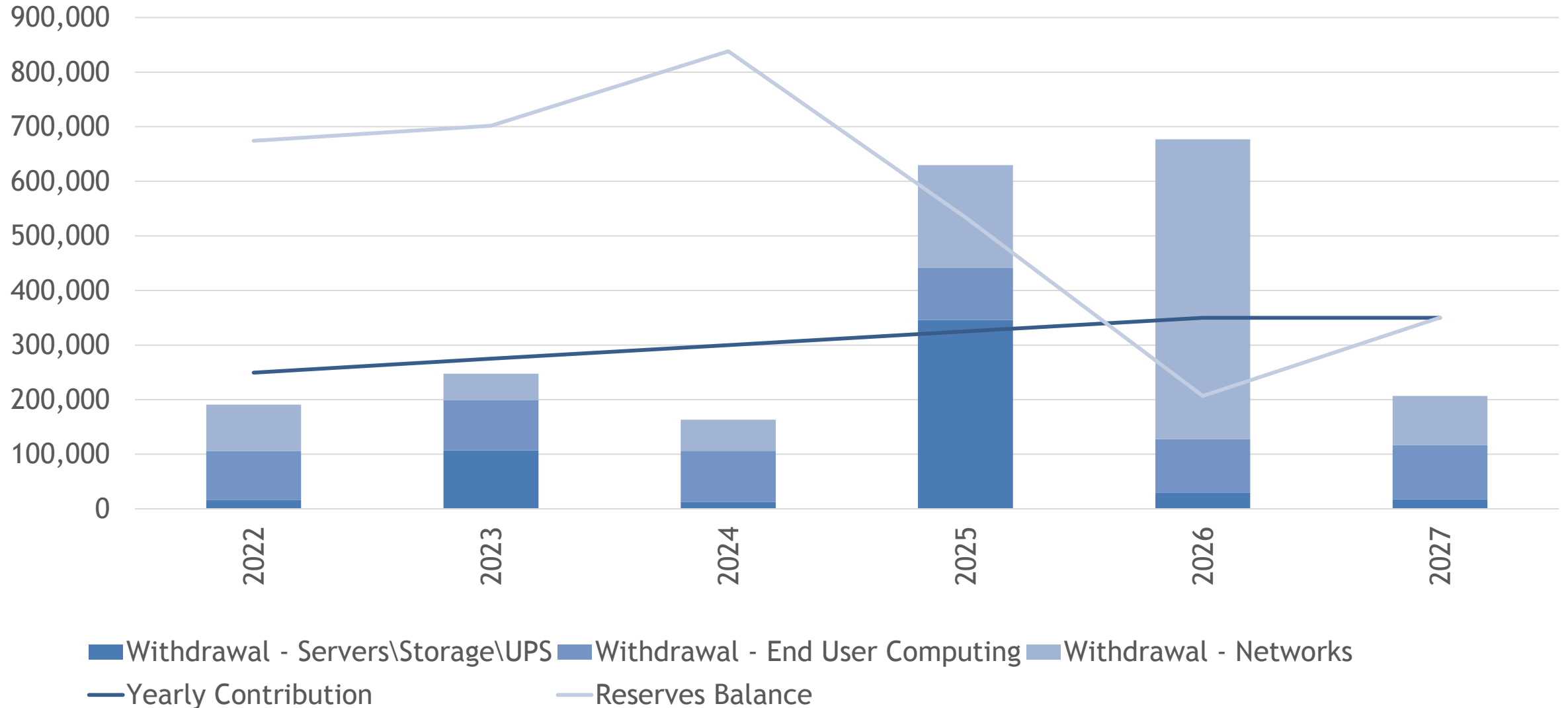
- One Time Items - Cyber Security
  - \$50,000 Implementation services: Bring your own Device (BYOD)
  - \$20,000 Implementation services: Multi Factor Authentication
  - \$15,000 Implementation services: Host Based Proxy - Traffic filtering and SSL inspection
  - \$22,500 Implementation services: Network Access Control (Year 1 of 2)
- Council Priorities
  - \$87,500 - Operations Digital Integration Platform Initiative (Year 1 of 2)

# Capital Budget

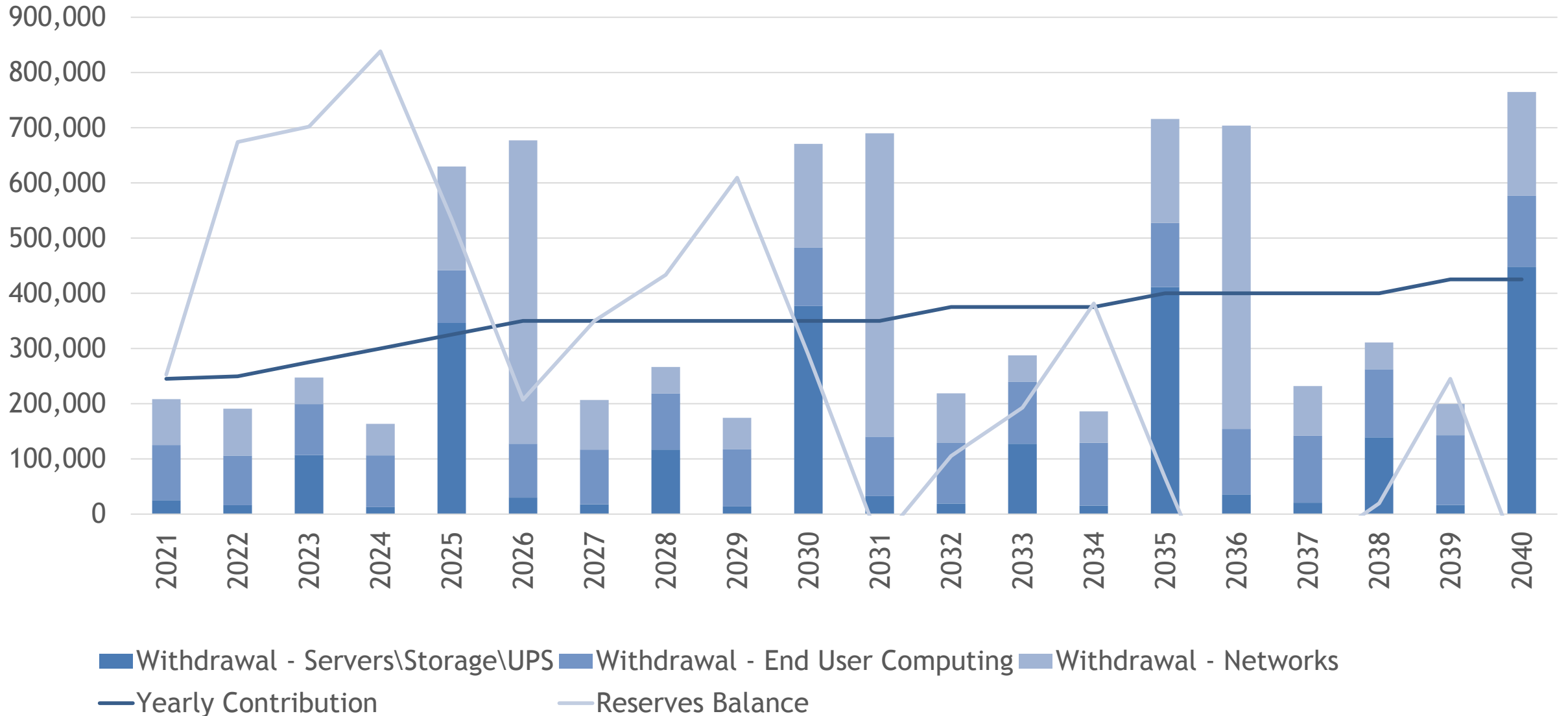
## 2022 Major Projects

- \$ 90,000 - End User Computing Lifecycle (annual)
- \$ 16,000 - Lifecycle Infrastructure - Server, Storage and Uninterruptible Power Supply
- \$ 84,800 - Lifecycle Infrastructure - Networking
- \$ 3,000 - Furniture

# ITS Reserves 2022-2027



# ITS Reserves 2021-2040



# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$452,386 pre-allocation
- Capital Budget Levy Increase
  - \$17,410 pre-allocation
- Total Levy Increase
  - \$469,796 pre-allocation
  - 16.93% increase in department budget
  - 0.90% increase to County levy



# Workplace Engagement Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

The year of 2022 will be a year of continuing to explore and discover for Workplace Engagement Services. Staying in focus with the Together “WE” can make a difference concept. WE Services will be engaging with all departments to achieve our 2022 initiatives. As we continue to guide the employment adventure, from leaders to employees, from hire to retire, we flow together on this journey discovering uncovering and inventing.

- **The Workforce Strategy & Operations Division** will be exploring a new platform for Avanti software and embracing the capabilities of FMW software to include actuals.
- **The Workforce Relations Division** will be exploring solutions to address gaps identified in our corporate attendance management program
- **The Talent & Culture Division** will continue the journey to update and develop policies, procedures, and programs to enhance recruitment, retention and promote a positive organizational culture

## Other Highlights

- Throughout 2021 staff continued to deliver corporate programs including Employee Orientation, Health & Safety Training, Interviews, Staff Management and Grievance resolution in a virtual reality. As virtual presence continued to be instrumental in moving operational initiatives forward. In 2021 this avenue was used to negotiate a settlement for three expired union contracts.
- COVID-19 transformed the workplace, work procedures and work practices in 2020 and 2021. Workforce Relations Division played a major role to ensure the corporation stayed on top of the everchanging requirements the pandemic brought upon us to ensure the safety of our workforce and workplaces.
- COVID brought along many new challenges but with them came opportunities to be creative. As we move into 2022, we are given an opportunity to capitalize on what we have learned, and how we can continue to be a progressive workplace. The workplace transformed during 2020/2021 and the workforce was challenged to adapt. The corporation was able to continue operations to meet service levels in a new way of doing business.

# 2022 - 2026 Budget Summary

WE Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	1,394,931	1,542,499	147,568	1,606,576	1,647,992	1,688,657	1,730,645
Capital Levy	34,000	34,000	0	34,500	34,500	34,500	34,500
<b>Total Levy</b>	<b>1,428,931</b>	<b>1,576,499</b>	<b>147,568</b>	<b>1,641,076</b>	<b>1,682,492</b>	<b>1,723,157</b>	<b>1,765,145</b>
Increase \$	46,694	147,568		64,577	41,416	40,665	41,988
Increase as %	3.38%	10.33%		4.10%	2.52%	2.42%	2.44%
Increase as levy %	0.09%	0.28%		0.12%	0.07%	0.06%	0.06%

WE Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	12.00	12.00	0.00	12.00	12.00	12.00	12.00

# Operating Budget Program Highlights

- **WE Services Administration Budget**
- Maintain Services(Expenditures)
  - Salary and Benefit cost increase reflects maintaining staff compliment, an increase for retirees benefit cost and includes a one-time adjustment of \$101,264 to align retirement benefits from departmental budgets into WE Services budget
  - Supplies and recurring commitments include 2% inflationary increase
  - Increase \$15,500 in advertising costs, since 2020 this budget has been incremental increased to align with actual costs incurred related to ongoing recruitment efforts
  - Decrease of \$52,923 to Consultant Expenditures and the offset decrease in reserve transfers was adjust to reflect 2021 project initiative
  - Decrease to Legal Fees 2021 budget included \$50,000 which will be transferred to a reserve for the purpose of future litigation issues.

# Operating Budget Program Highlights

- **WE Services Health & Safety Budget**
  - Salary and Benefit cost increase reflect maintaining staff compliment
  - Insurance costs increase of \$10,000 aligns budget to actuals. Costs are based on Corporate Gross Earnings reported on previous years T4-summary.
  - Consultant costs are reduced by \$27,000 related to the status of Job Demands Assessment Project
  - Totals for materials and services include inflationary increases based on assumption rates.
- **WE Services Wellness Budget**
  - Increase limited to inflationary increase based on assumption rates
- **WE Services Capital Budget**
  - Capital cost include the replacement of workstations with sit stand workstations, software upgrades and transfer to reserves to upgrade Avanti program platform.

# Department Reserves Discussion

- WSIB Reserve yearend balance is projected to be \$1,985,105. In July 2018 Council approved a funding strategy. The target to fund the WSIB Liability to 80% by the end of 2021. Based on the budget projections and the estimated liability at the end of 2021 (\$2,573,281) the liability would be approximately 77% funded. The WSIB reserve activity in the proposed 2022 budget are projected to result in the liability funded to the level of 79%.
- Computer Software reserve was established for the acquisition of new, enhanced or replacement software for WE Services. This includes but not inclusive of software for payroll, scheduling, human resource management, recruitment, and performance management. The 2021 proposed budget includes a transfer of \$21,000 to this reserve.

## 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$147,568 pre-allocation
- Capital Budget Levy Increase
  - \$0
- Total Levy Increase
  - \$147,568 pre-allocation
  - 10.33% increase in department budget
  - 0.28% increase to County levy



# Paramedic Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

Paramedic Services focus for 2022 will be on getting shovels in the ground and starting the Saugeen Shores Station. The process has been slower than expected. Anticipating going to tender first week of January 2022. The Strategic Plan calls for a base location in the Holyrood area to best utilize vehicle deployment in the Lucknow and Huron Kinloss coverage area. There will be a focus in 2022 to find a suitable location so we can have a location ready in 2024 (Strategic Plan initiative). Staff Communications is another focus, keeping staff up to date on road closures, outbreaks, staff training etc. Community Paramedicine Program has been a huge success in the northern underserviced area of the county. Patients have a hard time accessing health care due to location. We are anticipating future long-term funding for this program so we can expand it further. With the newly formed Grey-Bruce Ontario Health Team we feel we can utilize those contacts to develop the program in the southern part of the County.

- Further Implementation of Strategic Plan
- Community Paramedicine Program further development (Ministry Funded)
- Communication Screens in all stations for road closures, outbreaks and County Communications
- New Station Build Saugeen Shores
- Negotiating a new collective agreement with OPSEU

# 2022 - 2026 Budget Summary

Paramedic Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	6,152,521	6,646,751	494,230	6,996,454	7,702,256	7,961,312	8,826,731
Capital Levy	463,000	681,100	218,100	693,389	1,582,776	752,271	792,220
<b>Total Levy</b>	<b>6,615,521</b>	<b>7,327,851</b>	<b>712,330</b>	<b>7,689,843</b>	<b>9,285,032</b>	<b>8,713,583</b>	<b>9,618,951</b>
Increase \$	-79,754	712,330		361,992	1,595,189	-571,449	905,368
Increase as %	-1.19%	10.77%		4.94%	20.74%	-6.15%	10.39%
Increase as levy %	-0.16%	1.36%		0.65%	2.61%	-0.89%	1.35%

Paramedic Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	81.00	82.67	1.67	82.67	86.67	86.67	90.67

# Operating Budget Program Highlights

- With the addition of the remaining 5 months in Sauble Beach FTEs increase 1.67 Sauble Beach is now complete.
- Salaries, wages & benefits \$574,128 increase
- Facility Rental \$38,792 increase added Sauble Beach other station leases coming due 2022
- Strategic Plan calls for additional 12 hr shift in Kincardine in 2024 FTE's increase 4, another 12 hr shift in Port Elgin in 2026 FTEs increase 4
- 2024 and 2026 with increased staffing we need to increase the fleet of ambulances as well 1 in each of those years.

# Capital Budget

## 2022 Major Projects

- \$4,000,000 New Station Saugeen Shores
- \$430,000 2 New Ambulances & Supervisor Vehicle
- \$76,100 2 New Power Stretchers, Stair chairs, Scoops
- \$70,000 New Tablets and Mounts in Ambulances for Electronic Patient charting
- Transfer \$155,000 to reserves for Defibrillators, ePCR Tablets, Power Stretchers, Power Loads, Equipment Bags, Highways Printer

# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$494,230
- Capital Budget Levy Increase
  - \$218,100
- Total Levy Increase
  - \$712,330
  - 10.77% increase in department budget
  - 1.36% increase to County levy

# Transportation and Environmental Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Department Focus

- Strategic Priorities
  - Healthy and Safe Workplace and Public Safety
  - Add value with continuous improvement and accountability
  - Central planning, decentralized execution
  - Adjust transportation and environment capacity to meet needs
  - Right information, right place, right time
  - Flatten the levy curve



# Department Major Initiatives

- Safety
  - Improve driver training
  - Increase H+S Committee member certification
  - Address backlog of facilities issues
- Modernize processes
- Better planning and improve service levels measurement
- Expand capacity to meet new needs in Transportation and Environment
- Develop right fit organization
- Implement strategy to close infrastructure gap for roads and bridges

## Other Highlights

- Will not be able to catch up on capital levy reduction of past years
- No additional FTEs requested. Limited capacity available to expand mandate or services for Transportation and Environment.

# 2022 - 2026 Budget Summary

Transportation & Enviro. Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	9,487,297	10,145,675	658,378	11,196,562	11,770,013	12,515,576	13,602,285
Capital Levy	5,196,069	5,128,468	-67,601	8,176,109	7,854,676	9,355,179	9,713,045
<b>Total Levy</b>	<b>14,683,366</b>	<b>15,274,143</b>	<b>590,777</b>	<b>19,372,671</b>	<b>19,624,689</b>	<b>21,870,755</b>	<b>23,315,330</b>
Increase \$	761,266	590,777		4,098,528	252,018	2,246,066	1,444,575
Increase as %	5.47%	4.02%		26.83%	1.30%	11.45%	6.61%
Increase as levy %	1.53%	1.13%		7.32%	0.41%	3.49%	2.15%

Transportation & Enviro. Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	52.77	52.77	0.00	53.77	54.77	56.77	58.77

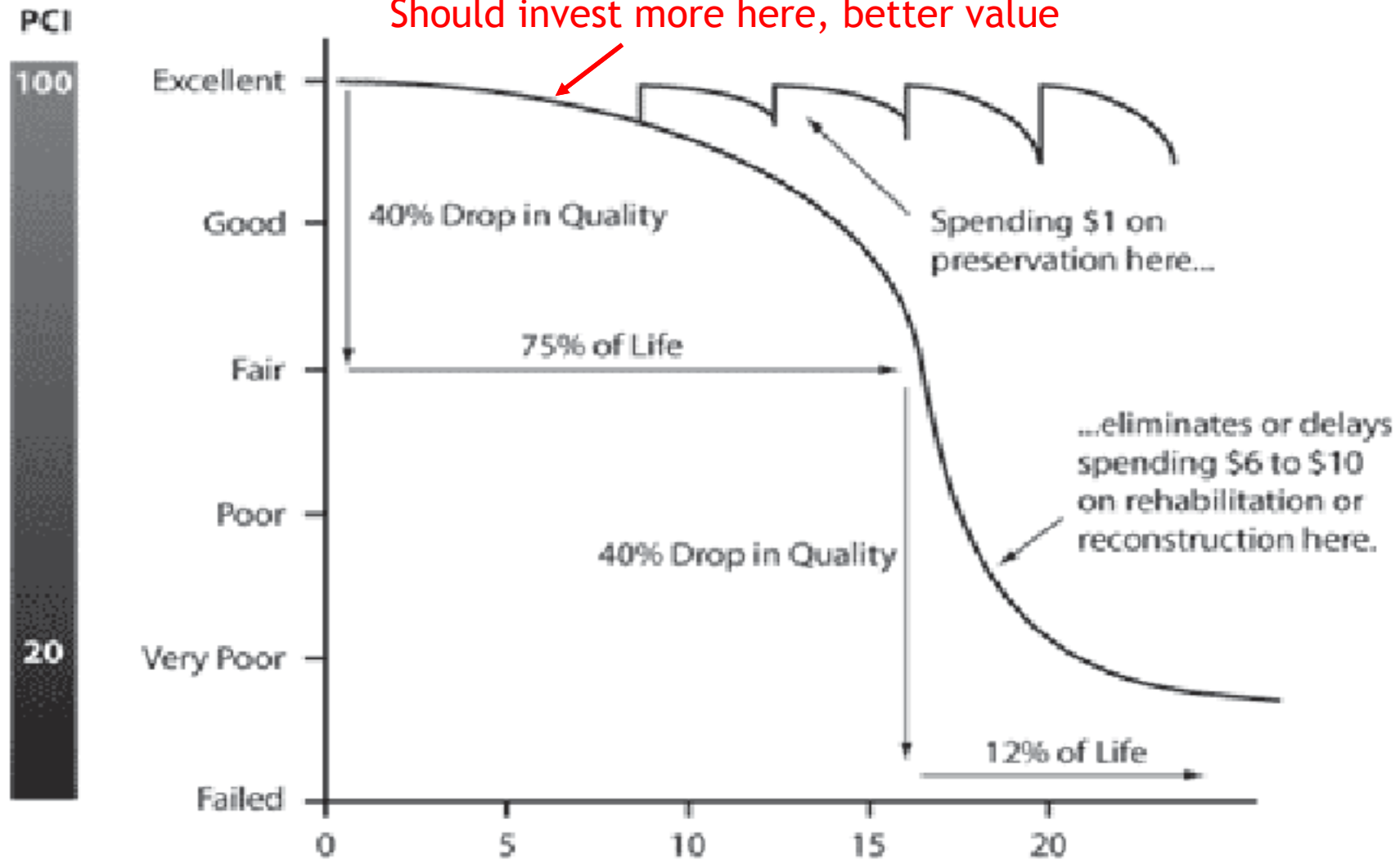
# 2021 Road and Bridge Asset Management Plan

	Roadways	Bridges, Culverts	Total
Replacement value	691 km	161 structures	
Overall condition	Fair	Fair	
30 year needs	\$261,920,250	\$194,209,418	\$ 456,129,668
Average annual needs	\$8,797,703	\$6,473,647	\$15,271,350
2021 Levy	\$1,749,920	\$2,382,700	\$4,132,620
Gap	\$7,047,783	\$4,090,947	\$11,138,730

## Tools available to reduce gap and flatten levy curve

1. Reduce portfolio and demand
2. Approve County development charges
3. Higher level funding (Short term)
4. Increase County levy. 1% (\$550,000) annual increase would close gap in about 20 years
5. Borrow funds and amortize costs for higher cost projects
6. Build reserves for unforeseen events

# Roads Lifecycle Management



## Operating Budget Highlights by Program area

Funding	2021	2022	Variance
Expenditure	\$9,961,161	\$10,621,287	\$660,126 (6.6%)
Levy	\$9,487,297	\$10,145,675	\$658,378 (6.9%)

- Salaries wages and benefits - \$350,339 increase, 0 new FTE
- Reduce summer operations week from 44 to 40 hours ~ \$60,000 reduction
- Winter control budget \$ 214,310 reduction
- Interdepartmental transfer- \$93,670 increase
- Scheduled transit routes - \$100,000 increase
- Develop active transportation and trails capital program -\$54,000 increase (reserve)
- Develop climate change strategy - \$50,000 increase
- Waste Management Master plan - \$50,000 increase (reserve)
- Traffic Calming solutions - \$71,000 increase

# Winter Control Budget Forecast

- 2021 Winter control budget - \$3,173,591
- 2022 winter control forecast - \$ 3,025,000
- 2022 winter control budget - \$ 2,967,000
- Reserve Jan 2022 - \$294,000

# Department Capital Budget Highlights

	2021	2022	Variance
Expenditure	\$14,091,559	\$15,843,590	\$1,752,031 (12.4%)
Levy	\$5,196,069	\$5,128,468	- \$ 67,601 (1.3%)

- Aim to flatten the levy curve.
- Integrated 2021 Asset Management Plan data. 10 year forecast included in budget for roads, bridges and vehicles/ machinery.
- Applied \$ 4,135,000 federal gas tax in 2022
- Incur debt of \$1,964,005 in 2022 for bridge program
- Percent of assets in good condition is expected to go down for roads and bridges

Asset	2018 Target	2021 Q2 Actual
Roads	70%	65%
Bridges	70%	64%



# Capital Bridge Program Debt

- There are several large bridge replacement projects in the next ten years that are likely to require the County to take on debt:
  - Replacement Teeswater River Bridge BR 3(Paisley) - \$9,753,100
    - Implementation 2022-2024
  - Replacement Durham Street Bridge BR 4 (Walkerton) - \$9,650,000
    - Implementation 2024-2026
  - Replace culvert @ Campbell Street in Lucknow BR 86 - \$6,000,000
    - Implementation 2029-2030

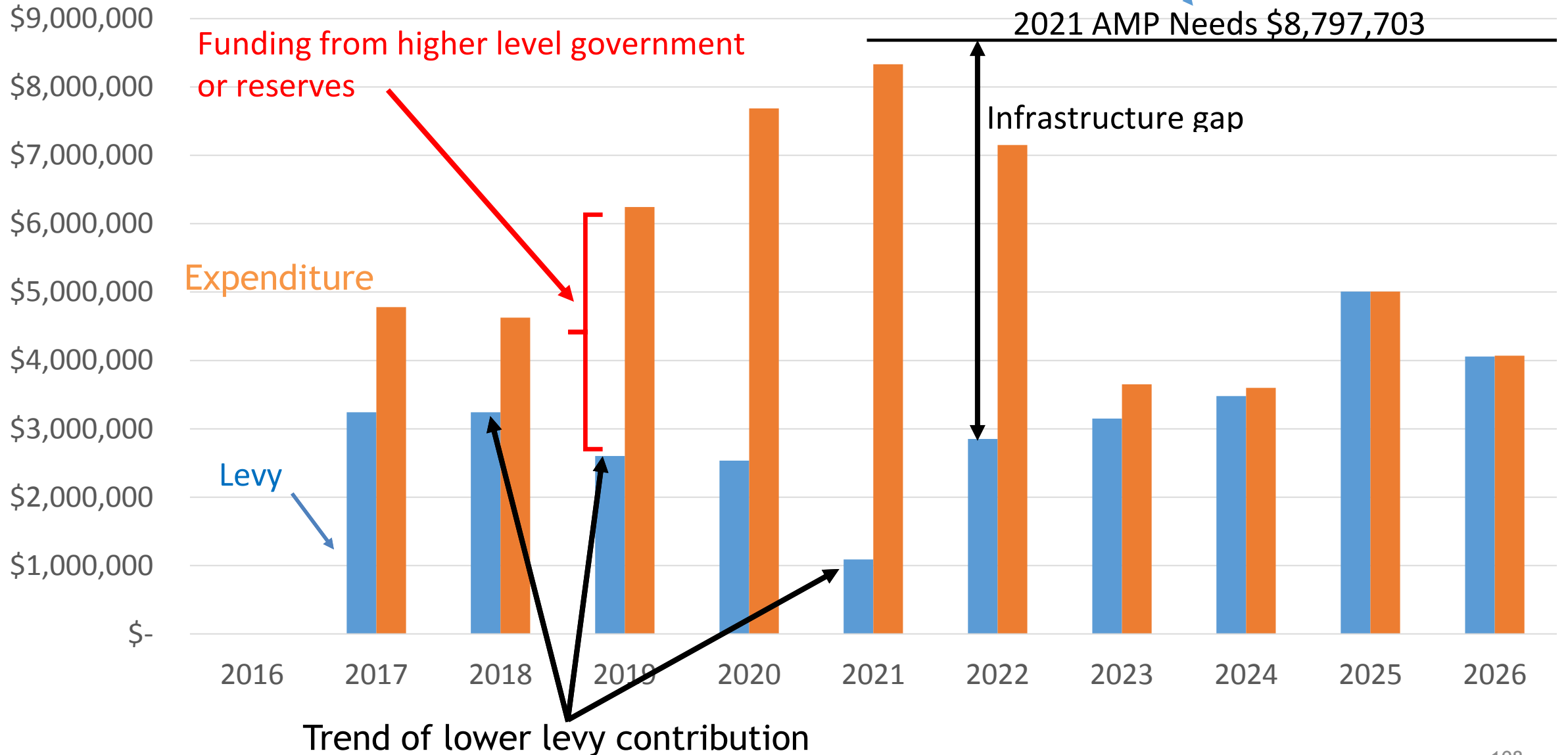
## Department Capital Budget Highlights (2)

- Developed shovel worthy projects for opportunity funding:
  - Roads. Six projects - \$12,250,000
  - Bridges. Three projects - \$1,035,000
  - Trails. One Project -\$625,000
- Vehicle/ Machinery on schedule. Replace one tandem snowplow and two pick up trucks in 2022.
- Facilities. Added backlog of safety issues (repairs/replacements (\$394K) and accessibility issues (\$654K) at all five T+ES locations, scheduled for 2022-2025. Backlog of security issues (\$400,000), scheduled for 2022-2025. Developing Walkerton Yard project (\$75,000 carry over)

# Capital Road Budget 2022

- **Program Description:**
  - \$ 100,000 Engineering design and EA work (1 projects)
  - \$1,450,000 Cold In Place recycling (1 locations)
  - \$4,755,000 Widening and rehabilitation (1 location)
  - \$ 721,000 Replace storm sewer (1 location)
  - \$ 150,000 Road rehabilitation(1 location)
  - \$ 220,000 Roundabout construction (1 location)
  - \$ 316,000 Intersection improvement
  - **\$7,151,000 Total expenditure**
  - \$ 3,961,591 Less ICIP
  - \$ 339,031 Less Road Reserves Draw
  - **\$2,850,378 - 2022 Levy = 161% increase**
  
- 2021 Levy \$1,088,970

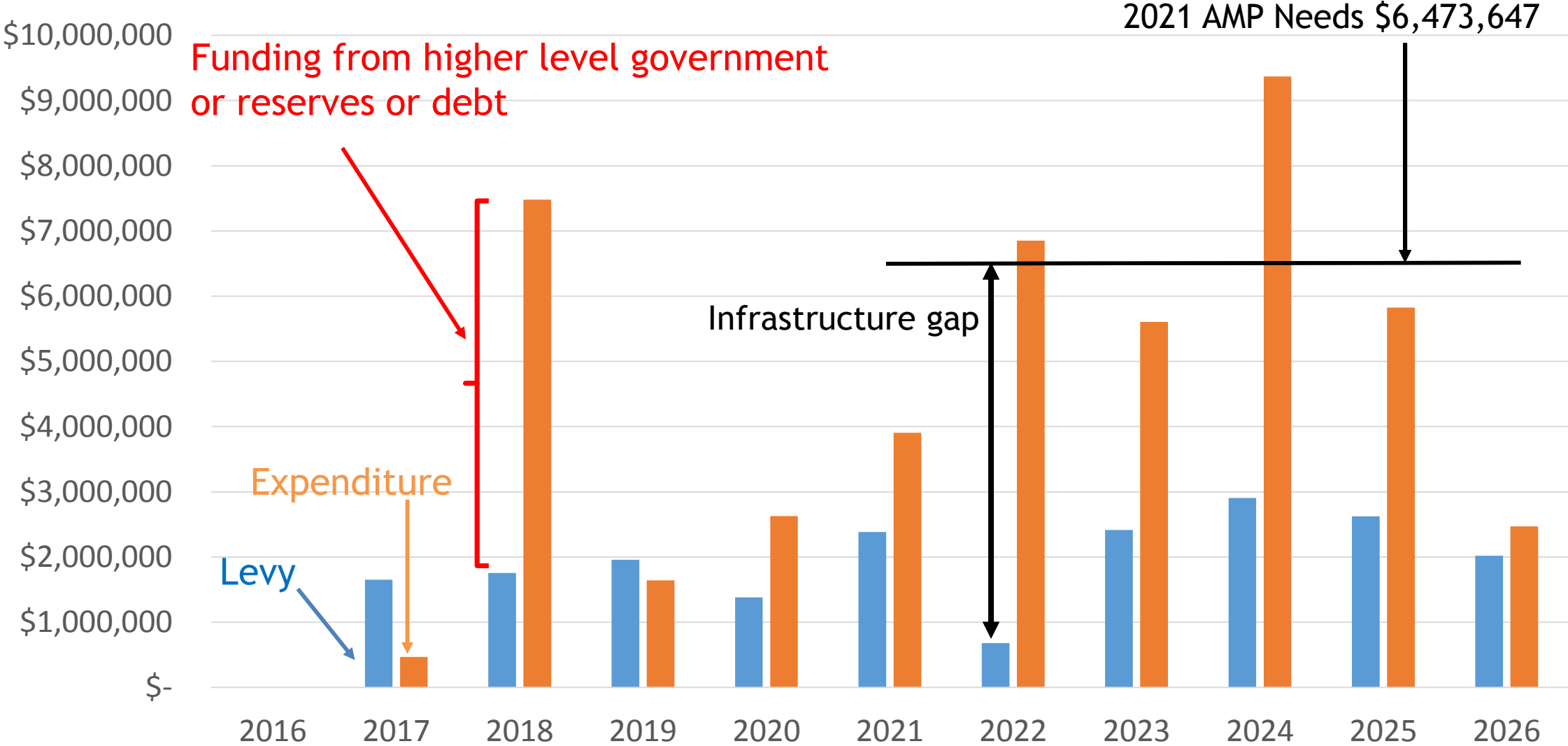
# Roads Levy & Expenditure



# Capital Bridge Budget 2022

- Program description:
  - Design and EA (3 locations)- \$335,000
  - Environment monitoring (5 locations) - \$ 8,000
  - Repairs (1 location) - \$340,000
  - Replacement (1 location) - \$6,100,000
- **Total expenditure - \$6,852,000**
- Federal Gas Tax - \$4,135,995
- Debt - \$ 1,964,005
- Bridge Reserves Draw - \$70,000
- **2022 Levy - \$682,000, 71.4% decrease**
- 2021 Levy- \$2,382,700

# Bridges Levy & Expenditure



## 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$658,378
- Capital Budget Levy Increase
  - -\$67,601
- Total Levy Increase
  - \$590,777
  - 4.02% increase in department budget
  - 1.13% increase to County levy

# Human Services

## 2022-2026 Operating and Capital Budget

2021-10-14



# Major Initiatives and Department Focus

- In 2021, there were significant impacts due to COVID-19 including the shutdown period and re-opening or modification of services as well as the addition of new program requirements which has required flexibility, adaptation and significant collaboration with internal and external partners
- In 2022 the Human Services Department will continue to focus efforts on Human Service Integration, transformation, and modernization of programs and services
- The work plan for 2022 has taken into consideration the new realities of those we serve including residents, service providers and partners and continue to be prepared to additional situations that arise.

# Other Highlights

The major initiatives in the Human Services Business Plan will include:

- Increasing Child Care Sector Capacity - moving forward on the development of strategies focused on the retention of Early Childhood Educators (ECEs) in the licensed child care sector
- Client Centric Services Transformation - continue to identify opportunities to enhance service delivery at initial point of contact with the department to optimize value to community
- Increasing Access to Affordable and Supportive Housing - engaging in collaboration with community stakeholders to support access to housing and support vulnerable individuals and families
- Social Assistance Recovery & Renewal and Employment Services Transformation - engaging in the provincial co-design process and implementing specific strategies locally that strengthen outcome-focused program delivery and client stabilization that increases quality of life

# 2022 - 2026 Budget Summary

Human Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	5,263,891	5,679,832	415,941	5,969,721	6,063,852	6,261,215	6,563,591
Capital Levy	2,548,099	2,624,020	75,921	2,702,203	2,782,715	2,865,626	2,951,009
<b>Total Levy</b>	<b>7,811,990</b>	<b>8,303,852</b>	<b>491,862</b>	<b>8,671,924</b>	<b>8,846,567</b>	<b>9,126,841</b>	<b>9,514,600</b>
Increase \$	633,746	491,862		368,072	174,643	280,274	387,759
Increase as %	8.83%	6.30%		4.43%	2.01%	3.17%	4.25%
Increase as levy %	1.27%	0.94%		0.66%	0.29%	0.44%	0.58%

Human Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	67.04	67.60	0.56	67.60	67.60	67.60	67.60

# Operating Budget Program Highlights

## Business & Human Services Integration

- With the development of the Business & Human Services Integration Division in later 2020, through a departmental reorganization the division has been included in the departmental budget for the first time in the 2022 budget.
- Adjustment to Base
  - This is re-allocation of expenses to the Business and Human Services Integration Division as a Department wide support for the other operational program areas in Human Services Integration.
- Maintain Services
  - The net change in the maintaining services is the difference between the increased cost for salaries and inter-department program support.

# Operating Budget Program Highlights Income & Support Services

- Adjustment to Base
  - This is re-allocation of expenses in the implementation of the Business and Human Services Integration Division as a Department wide support for the other operational program areas in Human Services Integration.
- Maintain Services
  - The net change in the maintaining services is the difference between the increased cost for salaries and inter-department program support and a decreased expenditure in some administrative line items.



# Operating Budget Program Highlights

## Children's Services

- Adjustment to Base
  - One-time Provincial funding allocated to Emergency Relief and Safe Restart in 2021 has been removed from the 2022 budget.
  - There is a re-allocation of expenses in the implementation of the Business and Human Services Integration Division as a Department wide support for the other operational program areas in Human Services Integration.
- Maintain Services
  - The net change in the maintaining services is the difference between the increase in costs for salaries and inter-department program supports.
- Provincially Legislated
  - In 2022, the Province of Ontario recommends the County to cost-share Expansion Plan operating funding at a rate of 80/20.
  - In 2022, the 50/50 cost shared administration envelope is reduced from a cap of ten percent (10%) to five percent (5%).

# Operating Budget Program Highlights

## Strategic Community Initiatives

- Adjustments to Base
  - The additional cost in maintain service is to reflect a full calendar year of expenditure in the Bruce County Budget. Bruce County took on the role of hosting the financial administration of the project in mid-year in May 2021. |
- Council Priority
  - The Community Safety & Well-Being Plan was approved at the end of 2020 and implementation efforts began in 2021. The implementation phase included establishment of an implementation agreement between the Counties and the local municipalities. The entry in the Council Priority is to reflect the recommendation that the funds be managed at a County level. There are reserve funds available to offset this expenditure while additional grants funds are sought for future sustainability of the work. |

# Operating Budget Program Highlights

## Housing Services (slide 1 of 2)

- Adjustment to Base
  - There is a re-allocation of expenses in the implementation of the Business and Human Services Integration Division as a Department wide support for the other operational program areas in Human Services Integration.
  - The reduction of revenues and expenditures in this pressure category reflects the ending of the second and third phases of the Social Services Relief Fund as well as the wind down of the Investment in Affordable Housing program in the first quarter of 2022.
- Maintain Services
  - The net change in the maintaining services is the difference between the increased cost for salaries and inter-department program support and a decreased expenditure in some administrative line items.
  - Includes the increased costs of delivering some housing programs such as rent supplement.
  - Includes a decrease in the Federal Funding for the legacy social housing programs, projected to 2026 based on the federal apportionment funding.



# Operating Budget Program Highlights

## Housing Services (slide 2 of 2)

- One-Time Items
  - This includes \$45,000 for the housing demographic study in preparation for the next housing and homelessness plan as well as some staffing development costs offset by provincial administration funding.
  - Social Service Relief Fund Phase 4 developed by the Ministry to respond to COVID-19. Funding was received for the 2021/2022 fiscal year.
- Council Priorities
  - This includes the cost of developing and implementing a new unit development tool kit to increase the development of affordable housing in collaboration with Planning and Development.



# Operating Budget Program Highlights

## Housing Facilities

- One-Time Reversed
  - Includes the removal of COCHI transitional funding from operating budget. COCHI funding will support capital projects in 2022.
  - Includes the removal of the self-financing of 920 Durham Rd to the end of the term in 2021.
- Adjustments to Base
  - This is re-allocation of expenses in the implementation of the Business and Human Services Integration Division as a Department wide support for the other operational program areas in Human Services Integration.
- Maintain Services
  - The net change in the maintaining services is the difference between the increased cost for salaries and inter-departmental program supports and the increase and decrease of some operating line items such as insurance and the decrease in provincial revenues.
- Service Initiatives
  - This includes internet connectivity to additional apartment buildings that will receive CCTV Systems under for the Community Housing Safety - Video Surveillance Initiative.

# Capital Budget

## 2022 Major Projects

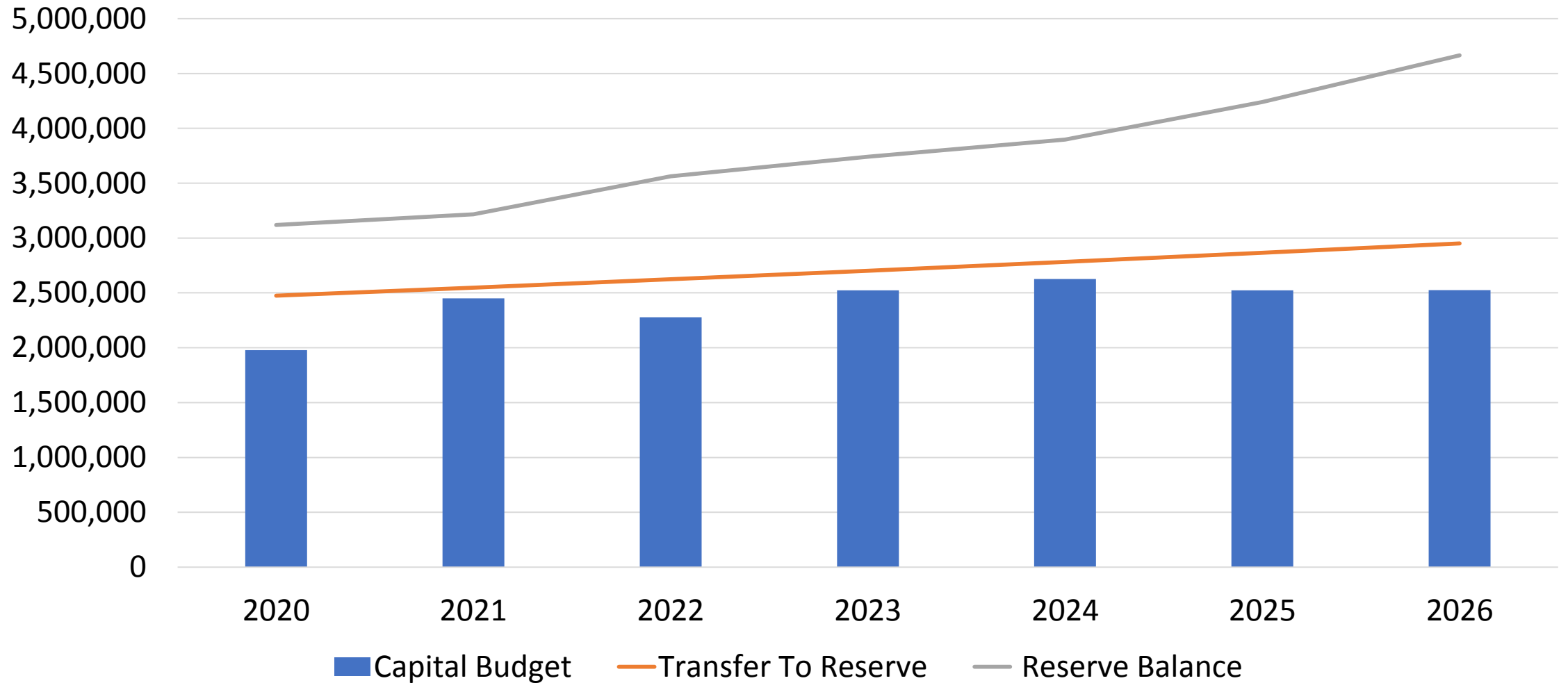
- \$781,224 - Window & Door Replacement at 510 Wellington St., Port Elgin and 59 4th St., Chesley
- \$603,902 - Parking Lot, Sidewalk and Site Drainage Upgrades at 920 Old Durham Road, Walkerton
- \$379,124 - Common Area Flooring replacements at 83 2nd St., Chesley and 52 Maria St., Tara
- \$157,329 - Building Mechanical Upgrades at 401 Cayley St., Walkerton
- \$48,560 - Unit Kitchen Replacements at 621 Mary St., Warton and 7432 Hwy 6., Tobermory
- \$36,310 - Building Electrical Upgrades across all locations
- \$30,350 - Elevator Upgrade at 116 Albert St., Southampton
- \$30,350 - Structural Building Inspection and plans for 83 2nd St., Chesley



# Department Reserves Discussion

- Currently, Housing Facilities Capital Projects for 2022 through 2026 has been limited to those that are of highest priority and can be completed based on considerations of resource availability while maintaining a positive net increase of the reserve and gradual building of the levy requirement over time.
- There is deferred capital replacement in the housing portfolio. Identifying, defining and planning to address the deferred costs is part of the Capital Asset Management Plan process. The deferred work will be addressed over time based on the Building Condition Assessments (BCAs) for the housing portfolio and the recommendations of the Capital Asset Management Plan.
- COVID-19 delayed the completion of the BCAs, however they are in the process of final review to be completed in Q4- 2021 and will be used to update the asset management software and plan allowing for a more accurate understanding of capital needs in relation to available reserves as we plan for future capital budgets.

# Housing Facilities Capital Reserves Projection



# 2022 Budget Summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$415,941
- Capital Budget Levy Increase
  - \$75,921
- Total Levy Increase
  - \$491,862
  - 6.30% increase in department budget
  - 0.94% increase to County levy

# Long Term Care & Senior Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

- Continue to ensure structure for compliance, risk and quality oversight program across the two homes.
- Continue to implement a robust response to COVID-19.
- Support the leaders of the homes with training/tools/resources to advance and support teams "Resident's First... Every day... Every way".
- Implementation of mobile devices to increase staff time at resident bedside.





# Other Highlights

- Provincial initiatives
  - Medication technology management
  - 4 hours of direct care
  - IPAC best practices.



# 2022 - 2026 Budget Summary

Long Term Care & Senior Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	8,164,734	9,353,696	1,188,962	9,783,279	10,108,789	10,444,874	10,916,586
Capital Levy	196,000	253,829	57,829	257,000	243,000	229,000	179,000
<b>Total Levy</b>	<b>8,360,734</b>	<b>9,607,525</b>	<b>1,246,791</b>	<b>10,040,279</b>	<b>10,351,789</b>	<b>10,673,874</b>	<b>11,095,586</b>
Increase \$	492,432	1,246,791		432,754	311,510	322,085	421,712
Increase as %	6.26%	14.91%		4.50%	3.10%	3.11%	3.95%
Increase as levy %	0.99%	2.39%		0.77%	0.51%	0.50%	0.63%

Long Term Care & Senior Services	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	227.39	231.74	4.35	231.54	231.54	231.54	231.54

# Operating Budget Program Highlights

## Revenues

- 1 % global per diem funding increase for both homes
- Case Mix Index( annual funding) increase and decrease
  - BLH - increase of \$ 83,233
  - GWH- decrease of \$ 14,863

## Expenses

- Increases in salaries, wages and benefits due to annual increase, wage grid increase, benefits and pay equity.
- 4 new positions include Director of Long-Term Care and Senior Service, PT Admin Assistant, Nurse Practitioner and additional housekeeping hours at Gateway Haven.
- Increase of 2 % for goods and services

# Capital Budget

## 2022 Major Projects

- Mattress/Beds/Lift replacement at both homes ( \$50,000 per home)
- Transfer to building operating reserves
  - BLH \$50,000
  - GWH \$30,000
- Sidewalk and patio repairs Gateway Haven (\$25,000) and Brucelea Haven (\$15,000).
- Brucelea Haven flooring replacement \$20,000
- Brucelea Haven resident chairs replacements \$20,000
- Gateway Haven Servedy replacement \$80,000
- Outstanding from 2021
  - \$650,000 - Nurse Call, Telephone and ELPAS system upgrade (Brucelea Haven- carried over from 2021)

# Department Reserves Discussion

- Operating reserves budgeted to have \$ 884,000 at the end of 2022.
- In Fall of 2022 the Loan Payment for the rebuild will be paid off and both homes will still be in receipt of the “Funding for Construction Costs” from the provincial government.
- This funding will be routed to the building reserves in the following amounts;
  - \$90,664 for Brucelea for 2022
  - \$62,962 for Gateway in 2022

These payments will continue in 2023 for approximately 5 months.

## 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$1,188,962
- Capital Budget Levy Increase
  - \$57,829
- Total Levy Increase
  - \$1,246,791
  - 14.91% increase in department budget
  - 2.39% increase to County levy

# Museum & Cultural Services

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

- Continued focus on recovery for all service areas with the BCM&CC
- Consideration for provincial and local requirements, guidelines and protocols for recovery of programs and services as it relates to COVID-19
- Business Plan Goals
  - Newspaper Digitization Project
    - Digitize & online hosting for 12 Bruce County Newspapers (before 1930)
  - Indigenous Cultural Awareness Professional Development
    - Online training for all Museum staff
  - Museum Expansion
    - Review plans and options, revise accordingly
    - Continue collections management work to facilitate a future move



# Other Highlights

- Exhibitions:
  - Re: Collections
  - Thangka Paintings (Nepal)
  - Summer Feature Exhibition, Sonic Sensations
  - Spirit Seeds Indigenous Beading Exhibition
  - Farm Fresh Bruce County
  - Smalltown Ontario Art Show
- Digital Presence
  - Newspaper Digitization Project (Archives)
  - School programming, virtual field trips
  - Online collections - increase records PastPerfect online

# 2022 - 2026 Budget Summary

Museum	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	1,998,664	2,154,246	155,582	2,283,821	2,328,854	2,375,099	2,425,465
Capital Levy	52,387	162,300	109,913	348,400	560,400	1,162,158	597,461
<b>Total Levy</b>	<b>2,051,051</b>	<b>2,316,546</b>	<b>265,495</b>	<b>2,632,221</b>	<b>2,889,254</b>	<b>3,537,257</b>	<b>3,022,926</b>
Increase \$	42,337	265,495		315,675	257,033	648,003	-514,331
Increase as %	2.11%	12.94%		13.63%	9.76%	22.43%	-14.54%
Increase as levy %	0.08%	0.51%		0.56%	0.42%	1.01%	-0.77%

Museum	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	17.80	17.80	0.00	17.80	17.80	17.80	17.80

# Operating Budget Program Highlights

- Maintain Services
  - Admin Operating Program
    - Increase \$42,332, Salaries, Wages & Benefits. \$35,707 Benefits increase. No new positions
    - Increase \$42,501 Material (Equipment Repairs & Maintenance, Equipment Non-TCA, Marketing (offset by grant funding)
    - Increase \$22,322 Other Internal Costs
    - Decreases in revenue admission & membership offset by Safe Restart funding
  - Exhibits Program
    - Overall decrease from Safe Restart funding and project completion in 2021. Increase in Sponsorship for temporary exhibitions

# Operating Budget Program Highlights

- Ongoing Services Program
  - Continued decrease of revenue for fees & services for facility rental, gift shop, bar sales, children and student programming being offset by Safe Restart funding
  - Transfer to Reserves estimate \$80,000 - Krug Reserve
- Council Priorities
  - Community Wing Program
    - Speaker Event, Municipal Contribution (Kincardine) and User Fees - Transfer to Reserve \$21,670

# Capital Budget 2022 Major Projects

## Projects

- \$6,000 - Protective Roof Railing (final section)
- \$5,000 - Anishnaabwe Endaat
- \$22,900 - Log Home Repair Project
- \$100,000 - Transfer to Community Wing Reserve

# Department Reserves Discussion

- End of 2022 projected to be \$840,000 total
- Of that \$455,000 is restricted usage - Krug Reserve
- Museum Building reserve was projected to be \$95,000 by year-end 2022 assuming \$25,000 transferred in 2022 - decrease by \$20,000 due to unexpended projects in 2021
- Community Wing reserve is projected to be \$216,000 by year-end 2022 assuming \$21,670 transferred from operating and \$100,000 transferred from capital in 2022
  - Due to the Covid-19 closures and restrictions our transfer to reserves in 2021 was lower since we had to cancel our main fundraising event and many other programs

# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$155,582
- Capital Budget Levy Increase
  - \$109,913
- Total Levy Increase
  - \$265,495
  - 12.94% increase in department budget
  - 0.51% increase to County levy

# Bruce County Public Library

## 2022-2026 Operating and Capital Budget

2021-10-14



# Major Initiatives and Department Focus

## Bookmobile

- The Library is targeting to have the bookmobile on the road by Q3 in 2022. This initiative will bring internet connectivity, technology, and services throughout Bruce County.

## Branch Expansion and Relocation

- Potential to relocate the Paisley Branch in 2022.

## Online Library Catalogue

- BiblioCommons catalogue will launch in 2022

## Legislated one-time payment

- \$250,000 transfer to reserves

# 2022 - 2026 Budget Summary

Library	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	3,679,077	4,118,901	439,824	4,021,834	4,111,050	4,185,148	4,281,970
Capital Levy	378,000	372,800	-5,200	413,178	373,560	393,946	394,335
<b>Total Levy</b>	<b>4,057,077</b>	<b>4,491,701</b>	<b>434,624</b>	<b>4,435,012</b>	<b>4,484,610</b>	<b>4,579,094</b>	<b>4,676,305</b>
Increase \$	58,023	434,624		-56,689	49,598	94,484	97,211
Increase as %	1.45%	10.71%		-1.26%	1.12%	2.11%	2.12%
Increase as levy %	0.12%	0.83%		-0.10%	0.08%	0.15%	0.14%

Library	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	36.81	37.31	0.50	37.81	37.81	37.81	37.81

# Operating Budget Highlights

## Library Reserves

- Community Access Project reserve will be depleted in 2022
  - Transfer \$10,361 to the operating budget
- Special One-Time Funding reserve
  - Transfer \$6,000 to the operating budget in 2022
  - Transfer remaining \$7,000 from this reserve in 2023

# Operating Budget Highlights

## Maintain Services

- Salaries, inter-department facilities and programs account for much of the library budget increase
  - \$85,782 increase to existing salaries, wages, and benefits
  - \$61,104 interdepartmental programming and facilities increase
- \$250,000 transfer to reserves for operating; one-time expense
- 2% increase to library rents and insurance
- \$8,400 increase to Ontario Library Consortium fees for new online catalogue
- \$10,000 transfer to operating reserves for Strategic and Master Plan

# Operating Budget Highlights

## Service Initiative

### Branch Expansion and Relocation

- \$50,000 estimated cost for furniture, shelving for a 2,500 square foot space. \$40,000 from COVID-19 Safe Restart funding and \$10,000 from Branch Furnishings/Shelving (Capital)
- Increased rental costs of approximately \$12,000 for the Paisley Branch. This amount is not shown in the budget as presented and may come from COVID Restart funding in 2022.
- A similar increase in rent for the Lion's Head Branch is forecasted for 2023.



# Operating Budget Highlights

## Service Initiatives Bookmobile

- Two part-time staff to be funded from the Bookmobile reserve in 2022
- Vehicle and fuel costs funded from Bookmobile reserve in 2022
- Total \$38,535 transferred from reserves
- Wages and benefits for bookmobile staff to be annualized 2023 and onwards



# Operating Budget Highlights

## One-Time Expense

- \$250,000 transfer to reserves for probable legislated costs
  - 2021 Library end of year surplus to be added to this amount

# Capital Budget

## 2021 Major Projects

- Transfer from reserves to purchase and customize the Bookmobile
- \$12,000 transfer to reserves for replacement of library van in 2024



# 2022 Budget Summary and Net Change over 2021

## Operating Budget Levy Increase

- \$439,824

## Capital Budget Levy Increase

- -\$5,200

## Total Levy Increase

- \$434,624
- 10.71% increase in department budget
- 0.83% increase to County levy

# Planning and Development

## 2022-2026 Operating and Capital Budget

2021-10-14

# Major Initiatives and Department Focus

In 2022 we will continue and complete the Major Initiatives in the 2021 Business Plan.

## LAND USE PLANNING

- Adopt a new County Official Plan
- Start to develop 5-year Land Use Planning Strategic Plan
- Manage higher development application demands to support recovery and growth

## ECONOMIC DEVELOPMENT

- Execute Year 1 of the new 5-year Economic Development Strategic Plan "Find Yourself in Bruce" to 2022-2026
- Implement the new regionally focused Community Development Program - Spruce the Bruce.

# Other Highlights

Other initiatives to be continued in 2022 will include:

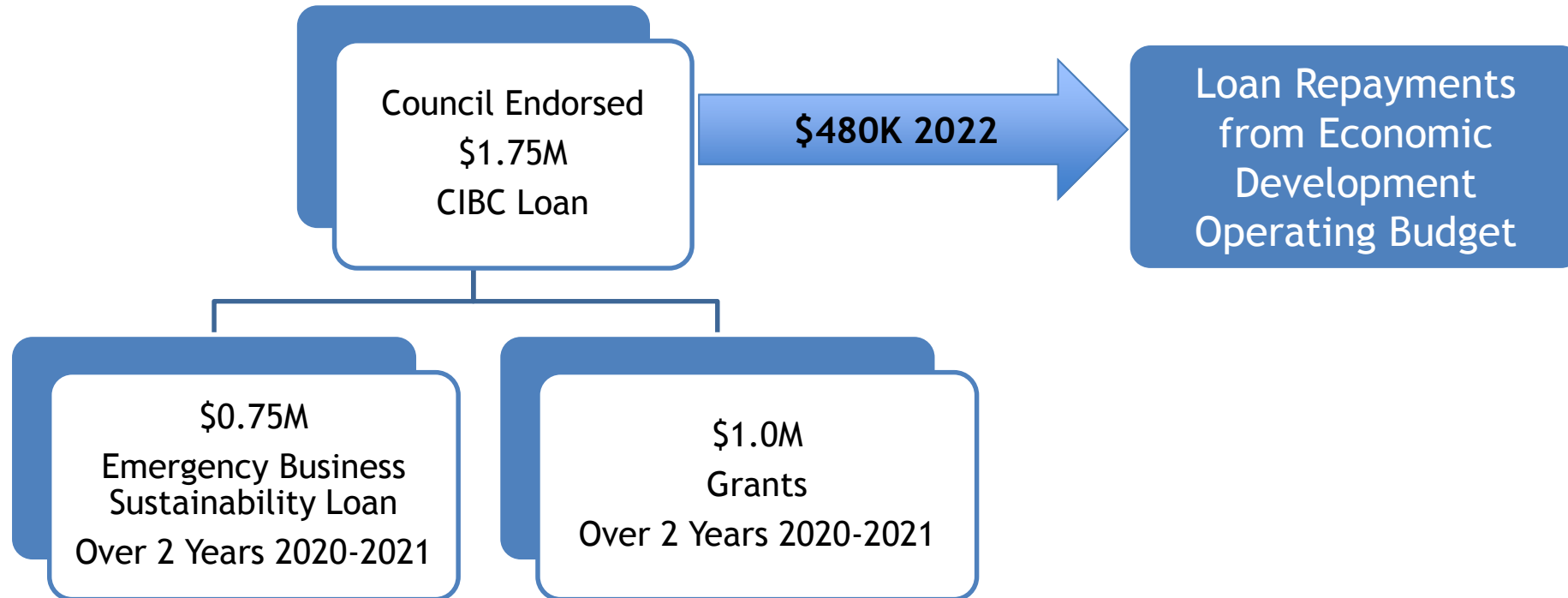
- Continue to advance the Workforce Development and Attraction Strategy
- Continue to support immigrant attraction and retention through the Grey Bruce Local Immigration Partnership
- Advance through provincial Modernization Funding:
  - improved website portal for access to development application information
  - support review of development applications and the new Official Plan by developing an Archaeological Potential Integrity Layer

# 2022 - 2026 Budget Summary

Planning & Development	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Operating Levy	3,937,837	4,065,963	128,126	4,178,928	4,357,230	4,084,022	3,896,106
Capital Levy	17,000	17,510	510	16,126	16,448	18,581	0
<b>Total Levy</b>	<b>3,954,837</b>	<b>4,083,473</b>	<b>128,636</b>	<b>4,195,054</b>	<b>4,373,678</b>	<b>4,102,603</b>	<b>3,896,106</b>
Increase \$	96,466	128,636		111,581	178,624	-271,075	-206,497
Increase as %	2.50%	3.25%		2.73%	4.26%	-6.20%	-5.03%
Increase as levy %	0.19%	0.25%		0.20%	0.29%	-0.42%	-0.31%

Planning & Development	Approved 2021	Budgeted 2022	Change	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
FTEs	24.28	25.28	1.00	25.28	25.28	25.28	25.28

# Support the Bruce: Business Sustainability Fund



- Up to \$20K loans to business owners through BCFDC and SEDC
- Top-Up Grants distributed through Economic Development
  - Spruce the Bruce
  - Starter Company/Business Pivot
  - Business Safety and Supplies
  - Tourism Innovation Lab

# Operating Budget Highlights

- Adjustment to Base
  - Approximately \$34,000 reduction through savings on overhead, eliminating duplication
- Maintain Services
  - \$479,623 increase over 2021 for the Support the Bruce: Business Stability Fund
  - Also includes net impact of increased cost of salary and benefits
  - Revenues will increase from increased planning application fees
- Growth
  - Revenues will further increase due to higher planning application volumes over historical levels, combined with the application fee increase
  - An additional FTE for a Planner is recommended to support growth and County and Local planning projects

## NOTE:

Without the Support the Bruce repayment, would be about \$350,000 less than 2021.

# Capital Budget 2022

- Mainly computer and office equipment
- 2022 Capital levy essentially unchanged from 2021 (+ \$510)
- Discontinued the transfer from reserves





# 2022 Budget summary and Net Change over 2021

- Operating Budget Levy Increase
  - \$128,126
- Capital Budget Levy Increase
  - \$510
- Total Levy Increase
  - \$128,636
  - 3.25% increase in department budget
  - 0.25% increase to County levy

# BUDGET SUMMARY

# Budget Summary and Wrap up

- Started at 12.92% increase (2022) with a forecast 4.92% increase (2023)
  - A number of changes, revisions, deferrals and funding from reserves
- Reduced to a 7.19% increase (2022) with a forecast 9.24% increase (2023)
  - Drawing down reserves
  - Deferring some expenses to a future year
  - Funding major bridge project with debt which pushes levy impact to future year

# Revised Budget Submission

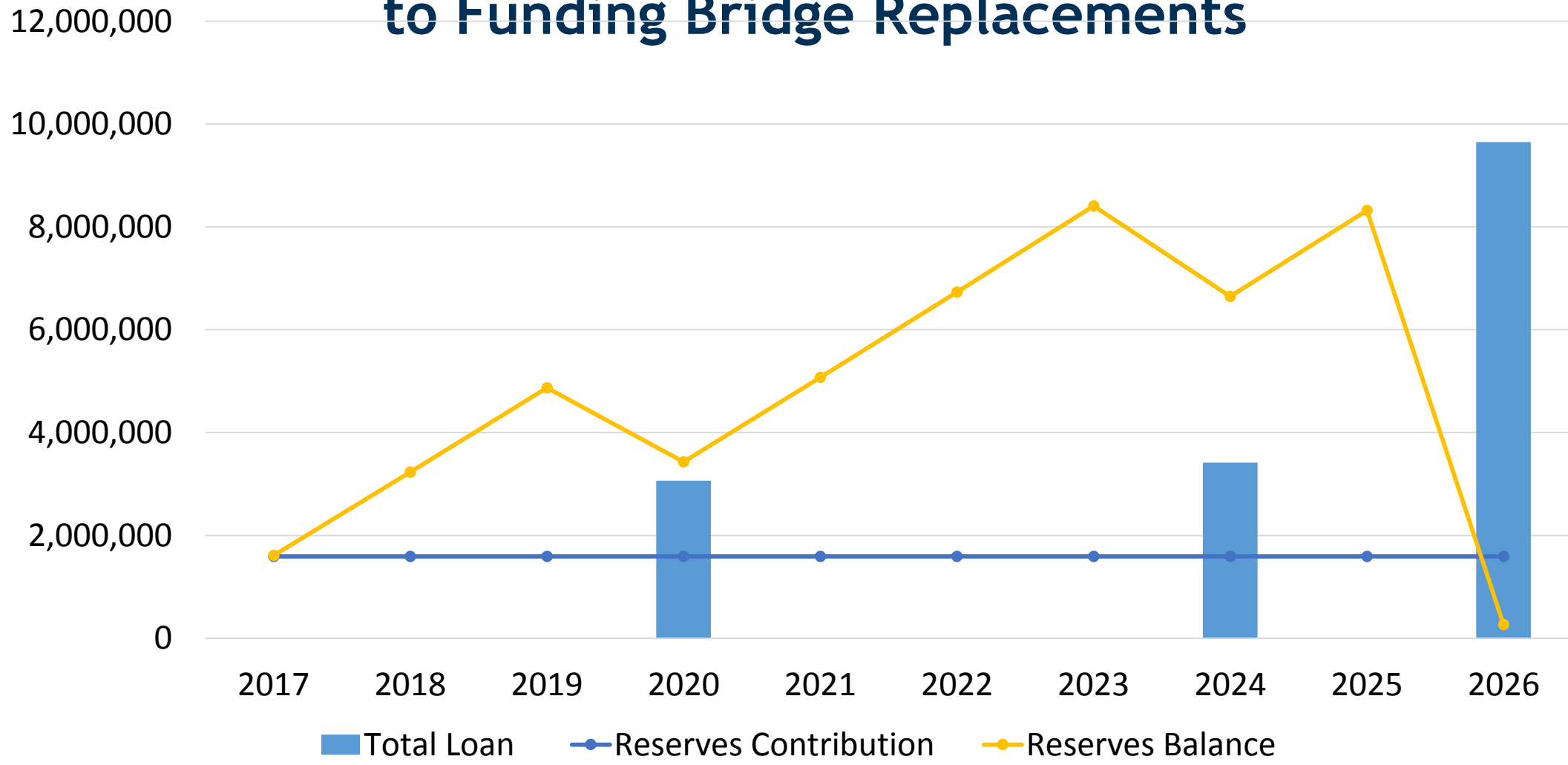
Department	2021	2022	Change	2023	2024	2025	2026
CAO	1,696,672	1,851,521	154,849	1,806,226	1,801,132	1,823,981	1,861,459
Corporate Services	0	0	0	0	0	0	0
Non-Departmental	3,009,717	2,742,964	(266,753)	2,329,674	2,731,043	2,779,552	3,529,949
Information Technology	0	0	0	0	0	0	0
Workplace Engagement Services	0	0	0	0	0	0	0
Paramedic Services	6,615,521	7,327,851	712,330	7,689,843	9,285,032	8,713,583	9,618,951
Transportation & Environmental Services	14,683,366	15,274,143	590,777	19,372,671	19,624,689	21,870,755	23,315,330
Human Services	7,811,990	8,303,852	491,862	8,671,924	8,846,567	9,126,841	9,514,600
Long Term Care & Senior Services	8,360,734	9,607,525	1,246,791	10,040,279	10,351,789	10,673,874	11,095,586
Museum	2,051,051	2,316,546	265,495	2,632,221	2,889,254	3,537,257	3,022,926
Library	4,057,077	4,491,701	434,624	4,435,012	4,484,610	4,579,094	4,676,305
Planning & Development	3,954,837	4,083,473	128,636	4,195,054	4,373,678	4,102,603	3,896,106
<b>Total</b>	<b>52,240,965</b>	<b>55,999,576</b>	<b>3,758,611</b>	<b>61,172,904</b>	<b>64,387,794</b>	<b>67,207,540</b>	<b>70,531,212</b>
<b>Levy Increase %</b>		<b>7.19%</b>		<b>9.24%</b>	<b>5.26%</b>	<b>4.38%</b>	<b>4.95%</b>

Department - Pre-Allocation	2021	2022	Change	2023	2024	2025	2026
Corporate Services	1,872,454	1,989,691	117,237	2,098,422	2,186,652	2,262,372	2,434,463
Non-Departmental	3,675,494	3,424,774	(250,720)	3,032,574	3,464,273	3,523,265	4,284,538
Information Technology	2,774,216	3,244,012	469,796	3,648,882	3,612,467	3,647,271	3,794,651
Workplace Engagement Services	1,428,931	1,576,499	147,568	1,641,076	1,682,492	1,723,157	1,765,145
<b>Total</b>	<b>9,751,095</b>	<b>10,234,976</b>	<b>483,881</b>	<b>10,420,954</b>	<b>10,945,884</b>	<b>11,156,065</b>	<b>12,278,797</b>

# Forecasted Levy Reductions - 2022 to 2026

Budget	2022	2023	2024	2025	2026
Adjusted Levy Increase %	7.19%	10.68%	5.35%	4.92%	4.97%
<b><u>Adjustments</u></b>					
Growth	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
OCIF	-1.26%				
Development Charges	-0.13%	-0.10%	-0.54%	-0.02%	-0.16%
<b>Proposed Net Levy Increase %</b>	<b>4.80%</b>	<b>9.57%</b>	<b>3.81%</b>	<b>3.89%</b>	<b>3.81%</b>

# Debt vs Reserves Approach to Funding Bridge Replacements



# Budget Summary

- The Corporate Services Committee requested a 2022 budget that maintains core service levels and current staffing, while working towards recovery from our COVID-19 reality.
- The proposed budget follows these guidelines, accurately demonstrates the costs of doing business, and as a result recommends an increase of 4.80%.
- We have limited the operating expenditures increase to \$322,084.
- However, operating revenues dropped by \$2,994,645 overall due to;
  - Significant reductions in federal and provincial funding,
  - Reductions in transfers from reserves that are being depleted,
- The Capital Levy increase is proposed as \$431,882
- With this budget, Bruce County will continue to deliver high quality municipal services like infrastructure improvements, family and housing supports, and emergency paramedic services.