

2024 Tax Supported Draft Operating and Capital Budget Report



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Message from Chief Administrative Officer

The year 2024 presents us with a set of fiscal challenges that requires a pragmatic and thoughtful approach. Economic uncertainties, the delayed assessment cycle, higher interest rates have forced us to re-evaluate our priority projects, look for ways to streamline our operations, and make difficult decisions to maintain the financial stability of our community.

As Chief Administrative Officer, I am acutely aware of the profound impact that our financial decisions can have on the lives of our residents, the functionality of our public services, and the overall well-being of our community. This budget, therefore, is not merely a collection of numbers and line items; it is a carefully crafted roadmap designed to guide us through the immediate community needs and support a planned and practical future.

In the pages that follow, you will find a comprehensive overview of our revenue projections, expenditure considerations, and strategic priorities for the fiscal year ahead. We have approached this budget with a keen awareness of our responsibility to preserve essential services, invest in critical infrastructure, and support the diverse needs of our community.

One of our paramount objectives is to strategically invest in infrastructure projects that enhance the resilience and sustainability of our community. By doing so, we aim to not only address immediate needs but to lay the foundation for a thriving and interconnected future.

Simultaneously, we recognize the importance of preserving healthy reserve funds. Prudent fiscal management demands that we maintain a robust financial foundation, enabling us to navigate uncertainties with confidence and respond effectively to unforeseen challenges. Preserving healthy reserve funds is our commitment to fiscal sustainability for the Municipality of Brockton now and into the future.

I am inspired by the shared dedication of our community, and I approach the task of budgeting with a sense of optimism. The decisions we make today will shape the future of Brockton, and I am confident that we can overcome challenges and seize opportunities that will propel us toward a brighter tomorrow.

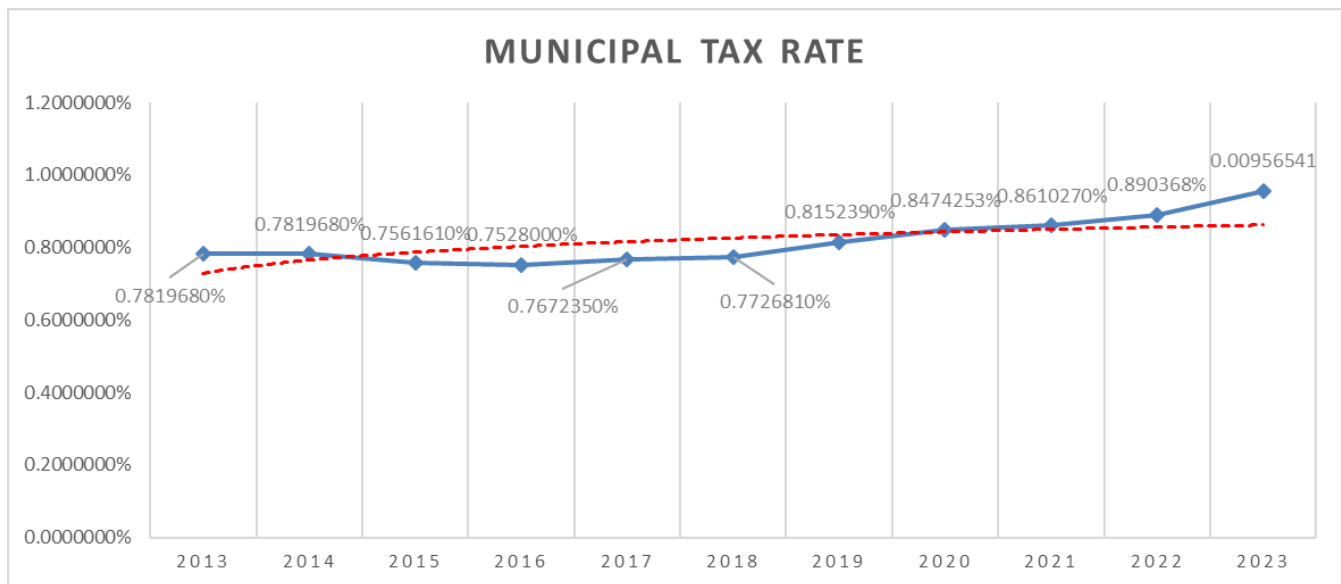


Sonya Watson, Chief Administrative Officer

Tax Rate Effect

With increased operating costs and aging infrastructure both requiring additional funds, it has been difficult to continue to offer the same high level of services while continuing to meet legislative requirements to ensure the ongoing safety of the residents who use our facilities, amenities and road networks.

During the previous term of Council, the Municipality of Brockton continued to provide quality services to residents with as little impact on the tax rate as possible, but the investment in infrastructure and reserves was limited. During the 2018-2022 Council term they have been looking ahead and putting a select amount in reserve funds for future infrastructure; and adopting a budget with a responsible tax rate increase to maintain services and infrastructure in the growing community of Brockton. This has put us in a better position but we still have significant investments to make to remotely meet the financial investments needed towards infrastructure in the recently adopted asset management plan.



For 2024, a 1% increase on the municipal tax rate equals \$117,435.

The graph above shows the Municipal tax rates from 2013 to 2023.

Tax Dollar Allocation for Municipal Services

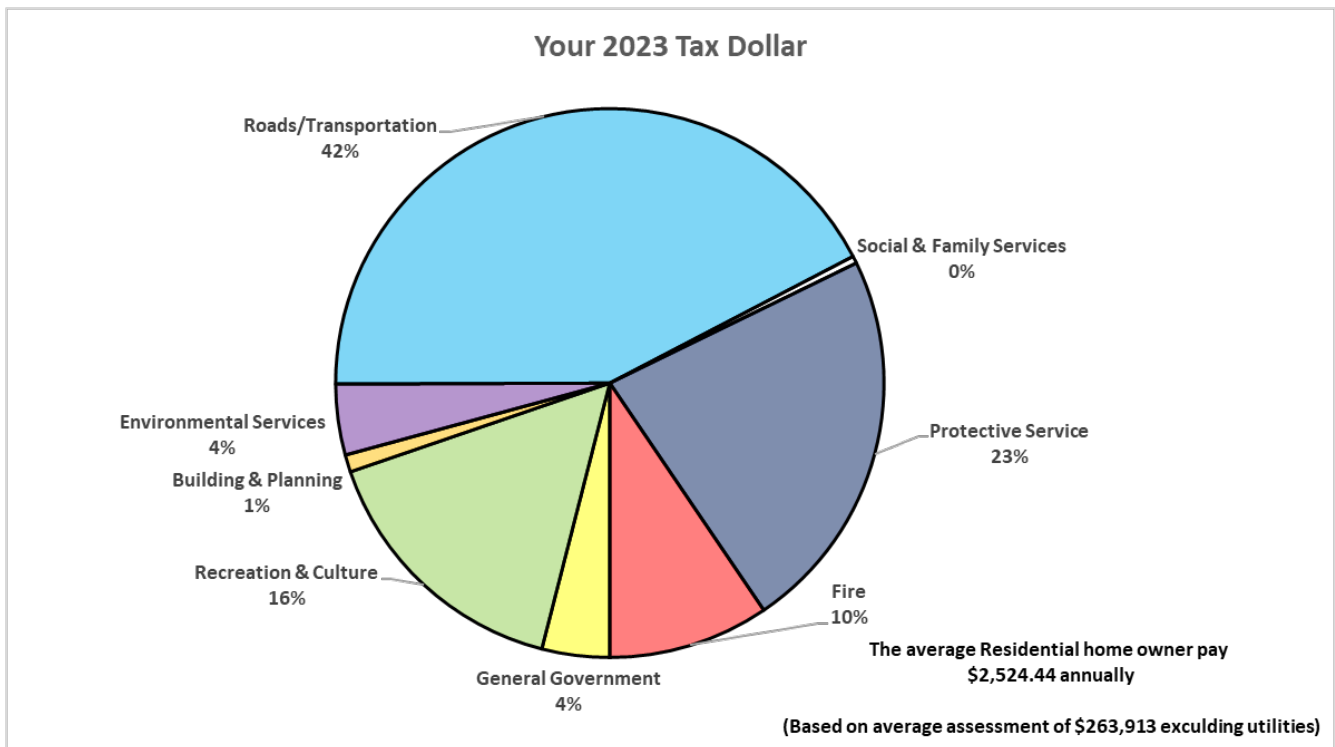
The Municipal tax rates are applied to the current value assessment (CVA) of each property as determined by MPAC which is an independent body formed by the Provincial government. Any tax increase would be contributed to the following factors:

- Assessment value increase
- Municipal Tax Rate
- County Tax Rate
- Education Tax Rate

The Municipality of Brockton can only control one of those factors - **the Municipal tax rate**

In 2023, the average household assessment in Brockton was \$263,913, which equalled municipal taxes of approximately \$2,524 representing 3.91% of the total average employment income of \$74,000 in 2020, according to Stats Canada.

Below is a breakdown of the Municipal services that were provided:



Brockton Assessment

2017 was a new assessment year for all property owners. MPAC is responsible for assessing and classifying more than five million properties in Ontario to comply with the Provincial Assessment Act. MPAC is also legislatively responsible for updating this information throughout the four-year cycle so that property owners continue to pay their fair share based on accurate assessment values.

Due to COVID-19, the Ontario Government announced that the 2020 Assessment Update would be postponed. Property assessments for the 2021 - 2024 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (i.e., the same valuation date in use for the 2020-22 taxation year).

MPAC determines the valuation of properties within the Municipality, and additional assessment growth can be related to new development, change in property class information, change in market valuations, and other factors. While the Municipality has recently seen an increase in development applications, the time between the completion of the development project and the increase in assessment can take between 12 to 18 months before it is reflected in the Municipality's assessment records. Additionally, new homes throughout Brockton are still being assessed in at the 2016 property assessment rates and not today's current market value.

Net Assessment Growth

Assessment growth results from property taxes are primarily due to the phased in assessment which is determined by MPAC as well as increases stemming from new development within Brockton.

For 2021 - 2024, there is zero increase in the assessment growth as the reassessment due to Covid-19.

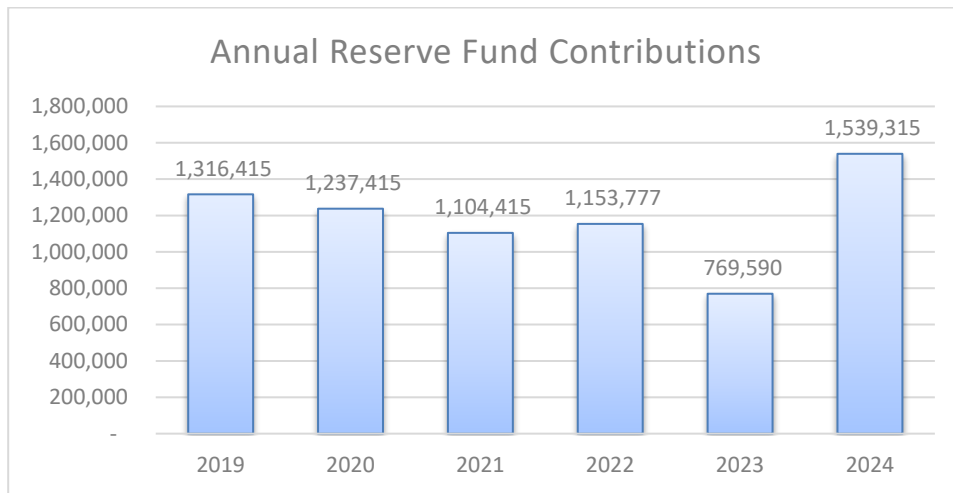
However, with the increased new development in Brockton, the municipality will realize a \$260,089 growth in revenue strictly from new development and reclassification of Vacant Commercial and Industrial properties.



Reserve and Reserve Funds

Reserves and Reserve Funds are an essential part of the Municipality of Brockton’s finances. The purpose of the Reserve and Reserve Funds is to save for future infrastructure needs to avoid spikes and dips in the overall tax levy. By setting aside funds each year, we are able to spread out the cost for the maintenance or replacement of our assets.

Below is a chart that illustrates the annual reserve fund contributions and the steady decline over the last five years. In 2023, staff reduced most reserve fund contributions by half to meet Council’s direction related to the proposed tax rate increase



In 2024 staff have increased the historical transfers and in addition the following Council directed transfers to reserve funds were added:

- Capital Repayment for One Ton Truck – Public Works \$75,000
- Capital Repayment for Sweep over 4-years – Public Works \$125,000

In addition, staff have made the following additions to the Reserve Fund contributions:

- Walkerton/Hanover Waste Management – Future Post Closure Cost \$30,000
- Future Cliff Erosion Cost \$100,000

Appendix A provides a listing of the projected balances of the Reserve and Reserve Funds as of December 2023. Also included is what we are proposing for changes (additions and reductions) for 2024. **Please note that these balances are subjected to change based on year-end adjustments.*

Current Long-term Debt Commitments

Debt financing is one mechanism used for funding large capital projects. Generally, capital projects provide benefits to residents over a number of years and therefore it is appropriate to spread the cost over the benefit period to achieve “intergenerational equity.”

Brockton has issued debentures for long-term borrowing to provide financing for larger capital work. Each year Council approves the financing of the Municipality’s Capital Plan during the budget deliberation. The Municipality records all annual debt charges (principal and interest) in the operating budget, which requires either property tax dollars or user fees to fund these amounts.

In Ontario, municipalities have the authorization to incur long-term debt for municipal infrastructure ***as long as annual debt repayments do not exceed 25% of net revenues***. The Province provides an annual statement for municipalities known as the Annual Repayment Limit (ARL) statement, outlining the revenue and debt servicing calculations. Brockton’s 2023 ARL statement from the Province indicates an ARL of \$2,857,777 based off the consolidate financial statements.

In 2023 there were five new loans established for the reconstruction of Yonge Street, three pick-up trucks for the recreation department, and the trunk main replacement.

Please note that ERBP loan is currently only interest payments as we are still using the construction loan at a reduced rate. Sales from ERBP will help off-set the overall capital costs and will be used to pay off a portion of the long-term debt that is currently outstanding, noting that the revenue received from previous lot sales has already been applied against the loan for the construction of previous phases. Infrastructure Ontario is currently offering rates lower then CIBC, which staff will continue to use with increased capital investments and higher interest rates.

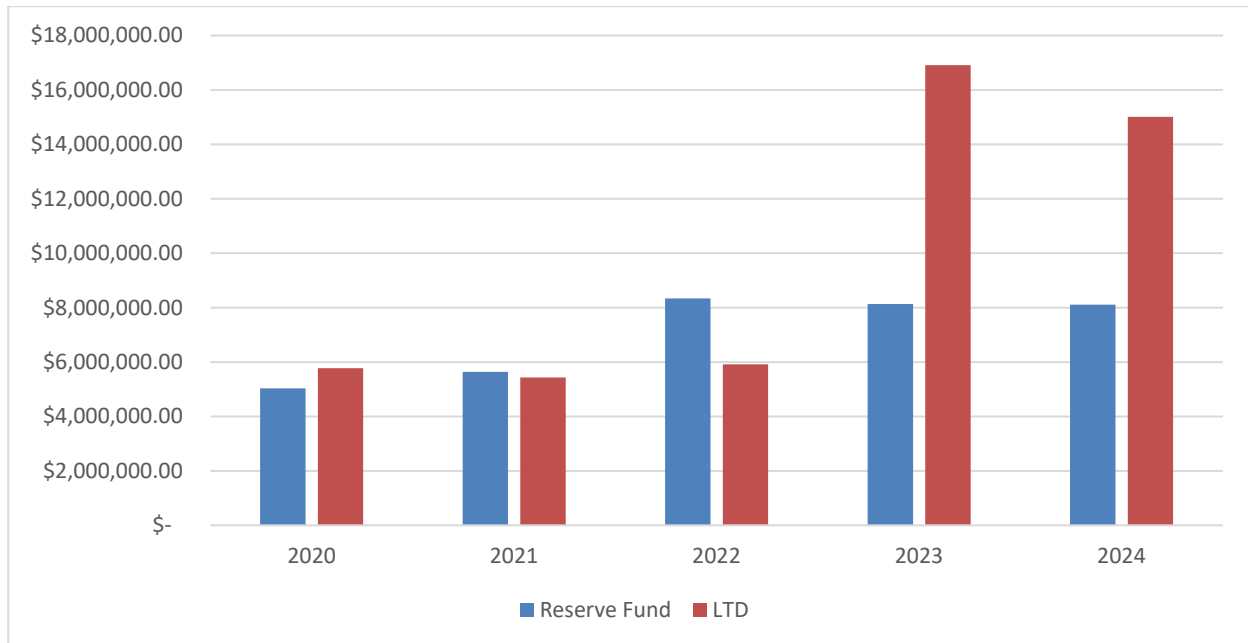
As of January 1, 2024, the Municipality of Brockton will have the following outstanding long-term loans:

OUTSTANDING LOAN	'2023 OUTSTANDING BALANCE	'2024 OUTSTANDING BALANCE	Completion Year	Annual Principal and Interest Repayment Amount	Fixed or Variable Rate
WALKERTON FIRE HALL & PROPERTY - 2002 81 & 2003 56	58,680	0	2023	0	Variable
LOAN BY-LAW 2008-73 (NON-WATER/SEWER PORTION)	33,157	0	2023	0	Variable
JACKSON & YOUNGE STREET - 2004-034	122,568	61,334	2024	62,695	Fixed
CAYLEY ST RECONSTRUCTION	317,012	292,904	2036	38,067	Fixed
CDCF ENTRANCE - MUNICIPAL SHARE	269,379	249,030	2025	26,959	Fixed
DE-OX WATER	16,000	8,000	2025	8,840	Variable
BRIDGE 11	163,315	139,984	2025	33,031	Variable
REC 3/4 TON TRUCK	63,431	0	2027	0	Fixed
REC 2500 SIERRA CREW CAB	32,034	28,403	2027	8,938	Fixed
REC 1500 SILVERADO CREW CAB #1	64,853	64,853	2028	14,741	Fixed
REC 1500 SILVERADO CREW CAB #2	64,063	64,063	2028	14,562	Fixed
McCURDY BRIDGE #2	202,763	188,247	2030	20,283	Fixed
SIDE ROAD 10	88,717	76,043	2030	14,474	Variable
TRACKLESS	103,286	88,531	2030	20,885	Variable
BALL DIAMOND ENTRANCE	43,329	21,664	2030	23,939	Variable
DS WEIS BRIDGE	798,244	660,267	2031	82,121	Fixed
MCGIVERN STREET	97,119	80,123	2031	15,125	Variable
WALKERTON LANDFILL -2013-100	687,500	625,000	2034	100,255	Variable
SOCCER FIELDS 2016-057	100,770	36,320	2034	41,259	Variable
McCURDY BRIDGE #1	198,132	183,065	2036	23,792	Fixed
KAAKE DRAIN	4,529	2,059	2035	2,292	Variable
PICK-UP TRUCK	56,000	28,000	2035	30,937	Variable
LANG DRAIN	28,128	18,800	2035	8,880	Fixed
CONCESSION 6W	279,091	259,442	2036	23,913	Fixed
CONCESSION 10 BRANT/QUEEN	1,012,711	904,078	2036	83,385	Fixed
SOUTH STREET PHASE I RECONSTRUCTION 2016-057	389,693	356,290	2037	51,209	Variable
LEE & COATS 2017-074	371,608	354,114	2037	31,496	Variable
CHEPSTOW CULVERT	511,000	479,541	2037	48,629	Fixed
KLEIST LAND PURCHASE ERBP	1,120,000	1,072,856	2047	71,127	Fixed
RIVERSDALE	2,372,159	2,342,796	2053	176,202	Fixed
ERBP - PHASE 1 & 2 – Interest only – Construction Loan	5,941,300	2,095,585	2053	96,000	TBD

YONG STREET RECONSTRUCTION/ TRUNK MAIN REPLACEMENT	1,303,309	1,293,777	2053	84,621	Fixed
HALF TON CREW CAB PICK-UP TRUCK	0	70,000		TBD	TBD
TRACTOR REPLACEMENT	0	125,000		TBD	TBD
TWO GRADERS	0	540,000		TBD	TBD
SINGLE AXEL PLOW TRUCK	0	300,000		TBD	TBD
ERBP – PHASE 3	0	1,900,000		TBD	TBD
TOTAL OUTSTANDING LONG-TERM DEBT	16,913,880	15,010,169		1,258,657	

Total annual long-term debt repayment equals \$1,258,657 which is a decrease of \$19,299 from the 2023 annual amount of \$1,276,879. The decrease is a result of three loans maturing in 2023 and a significant repayment to the ERBP construction loan in 2023 with the proceeds from lot sales.

An area which our auditors continue to stress is the balance of equal reserve funds versus our outstanding long-term debt (LTD). Below is a chart that illustrates that the operating LTD is significantly increasing compared to the available reserve fund balance over the last three years. Which illustrates the importance of continuing to contribute to our Reserve Funds for future infrastructure projects or unknown emergencies that arise throughout the year. As previously noted, staff have re-established the prior year reserve fund contributions.



*The 2024 balances include all proposed funding to and from reserve funds and LTD funding for capital projects

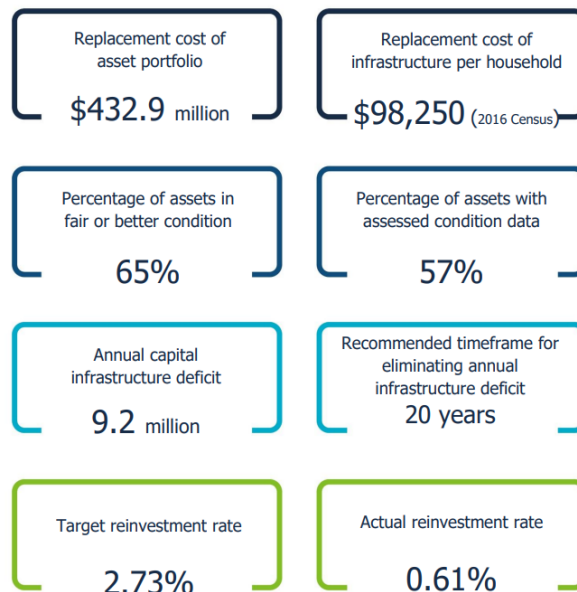
Asset Management Plan

Municipal infrastructure provides the foundation for the economic, social, and environmental health and growth of a community through the delivery of critical services. The goal of asset management is to deliver an adequate level of service in the most cost-effective manner. This involves the development and implementation of asset management strategies and long-term financial planning.

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17). Following this regulation, every municipality shall prepare an Asset Management Plan (AMP) in respect of its core municipal infrastructure assets by July 1, 2021, the municipalities shall report on specific current levels of service being provided by core municipal infrastructure assets, determined in accordance with qualitative descriptions and technical metrics defined by the regulation. The data reported should be from at most the two calendar years prior to the year in which all information required is included in the asset management plan.

The Municipality of Brockton has achieved compliance with O. Reg. 588/17 to the extent of the requirements that must be completed by July 1, 2022. There are additional requirements concerning proposed levels of service and growth that must be met by July 1, 2024 and 2025.

The 2021 Asset Management Plan identified the following key statistics, specifically that the target reinvestment rate for the replacement and maintenance of our core infrastructure is 2.73% and Brockton is only reinvesting 0.61%:



Budget Quick Facts

The budgets presented to Council will be broken down into three sections; tax rate fund operating budget, the capital budget and the non-tax funded budget. Below is an outline of the overall 2024 proposed budget

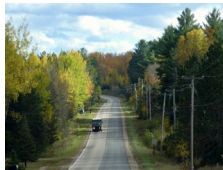


Tax-Supported
Operating Budget

8.86 % 2024 draft tax rate increase

\$234 Increase per average household

\$2,758 Total municipal portion per household



Capital Investment

3.50% Tax rate increase to fund capital

\$1.539M Total in annual capital contribution

\$410,350 Total contribution to tax-funded capital projects,
which is an increase of \$509,054 from 2023

\$2.119M Total 2024 capital contribution

Grant Funding:

There are three main grants the municipality receives on an annual basis which equals \$2,722,006 in 2024. Of the \$2.7m in grant funding, \$1.584 from the Ontario Municipal Partnership contributes to the total operating revenue. The remaining \$1.137 is allocated to our roads infrastructure.

Appendix B provides a chart of each grant fund and the revenue to be received in 2024.

Municipal Services Pressures and Trends

There are a number of current factors that are putting pressure on the Municipality to maintain its current level of service with minimal financial pressure:

• **Legislative Changes:** The introduction of new legislation by the Provincial and Federal governments places an increased burden on municipalities and results in increased costs (for example, the requirement to obtain building condition assessments to comply with the Asset Management Plan regulations). Other recent legislative changes include the following:

- New PSAB requirements for Asset Retirement Obligations (PS 3280)
- Grant applications and reporting requirements
- New provincial legislation for detachment-level Police Boards
- Changes to the Development Charges Act, as well as the introduction of new County-wide DC's which are collected through the lower-tier
- Heritage Act and changes to the Heritage Registry
- Continued monitoring of the Employment Standards Act (ESA)
- Occupational Health & Safety Act and regulations

• **Community Growth:** Increased growth in the community includes an increase in the number of real estate transactions, which then translates to additional administrative workload to process ownership changes, utility account changes/additions, routine inquiries, etc. Increase within the Building and Planning department for the increase in permits for new construction and renovations.

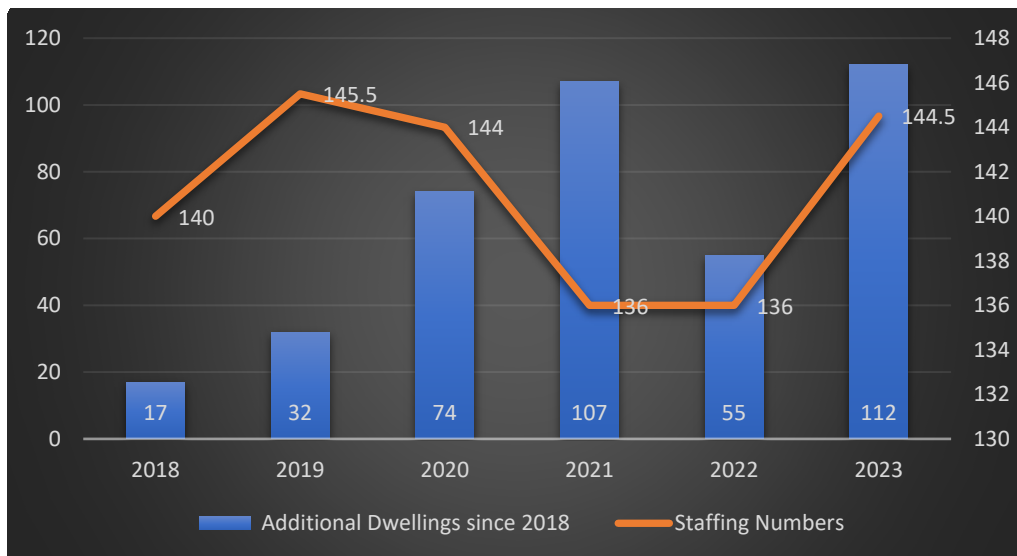
The increase in capital and operating expenditures throughout the organization results in a higher volume of invoice processing and procurements. Without a designated or centralized procurement function, coupled with the increasing complexity of public sector procurement and trade agreements, procurements can take up significant staff time both in Finance and throughout all municipal departments. Additionally, the increase in capital requirements for department heads to manage each project to ensure high quality results for the community. Further, with increased growth comes additional infrastructure throughout the community, such as sidewalks, roads, stormwater management ponds, water and sanitary infrastructure that requires additional staff time to maintain to legislative standards.

There is also an increase in calls for by-law enforcement services, especially with respect to encampment, animal control and parking violations.

Growth results in cross departmental functions that add additional workload to many departments

- **Program Growth:** With the increased growth within the community, there is a higher demand within our recreation department for programs and services. With our aging infrastructure, it has illustrated many challenges and limitations on growing our programs over the years. Additionally, the increase in our waiting list for child care services with the Brockton Child Care Centre as well as the Day camp program offered within the recreation department.

Below is a chart that illustrates the growth in new dwellings in Brockton from 2018 to 2023. As you can see there has been an additional 380 dwellings since 2018 and according to Census Canada our population growth in 2016 was 9,461 and in 2021 there was a population of 9,784 people which equals a 3.4% increase. Yet, the staffing levels have not increased over the six-year period. It should be noted the significant decrease in 2021 and 2022 would be related to the Covid-19 pandemic and limited services offered during that time.



*staffing levels include, FT, PT and seasonal staff

2024 Department Budgets

Each department head, along with the Chief Financial Officer, has reviewed and compared the proposed 2024 budgets to the 2023 operations. Further, the Senior Management Team has worked collaboratively to evaluate services and operations to ensure the best use of Municipal funds for the 2024 tax year. The overall objective of the staff was to present to Council an operational budget that was as lean as possible while continuing to provide excellent services with a minimal impact on the budget.

Inflation and rising prices for goods and services has impacted the day-to-day operations of the Municipality. Staff have noticed an increase particularly the cost of fuel which directly affect the operating costs across all departments. Price increase of goods and services for materials, equipment and supplies (chemicals, automotive parts, salt/sand, gravel, etc.) creating further pressures on the municipal budget. *With an inflation rate of 7% in 2022 and 3.98% for 2023 continues to create financial pressure on municipal operations.*

The 2024 draft budget consists of tax-supported operating expenses of \$20,994million, compared to \$20,809 million in 2023. The draft 2024 operating budget includes a municipal tax rate increase of 8.86% plus 3.50% for capital.

For the average residential property assessed at \$264,872, a municipal tax rate increase of 12.36% amounts to an annual increase of \$322.25, which equals \$26.85 per month.

Summary of Significant Operating Changes

Below is a summary of the operating changes amongst all departments, including a chart that summarizes the levy increase from 2023:

Revenue changes

- No assessment growth; \$260,089 growth in revenue strictly from new development and reclassification of the Commercial and Industrial vacant properties.
- Increase in Rate Stabilization Reserve Transfer \$150,000.
- Increase in OMPF funding of \$107,000.
- Various decreases in one time grant funding that was completed in 2023.

Expenses

- OPP decrease of \$108,947.
- Waste Management \$50,000 – estimated increase to be in line with prior year actual.
- Conservation Authority \$26,172 levy increase, plus an increase for Cliff erosion which includes \$100,000 reserve fund for future costs and \$60,000 for land purchase.
- Increase in Long-term debt repayments of (\$19,299) – due to matured loans in 2023.
- Increase in Municipal Liability Insurance 20% - \$60,444.
- Increase in utilities \$42,276 due to inflation increases
- Increase in maintenance \$208,000 due to increased supply and fuel costs.
- Increase in materials \$106,000 to be in line with actuals
- Wages and Benefits, increase \$468,495:
 - \$138,199 or 10.02% increase in benefits due to:
 - OMERS eligible to all staff, including part-time
 - Increase in WSIB Rate, CPP and EI rate
 - \$330,267 or 6.39% increase in wages, which includes legislated increases, minimum wage increase and RECE wage increase and step increase
- Increase annual Reserve Fund transfer amongst all departments of \$781,100 to be inline with prior year contributions and council directed transfers.

Significant Changes from the 2023 Municipal Levy to the 2024 Proposed Municipal Levy						
Pre-determined Changes to Tax Funded Operating Budget	Tax Levy Impact	User Funded Portion	Total Budget Impact	% Tax Rate Impact	Reason	
OPP Contract Cost Decreases	(108,947)	-	(108,947)	-0.93%	Contractual obligation	
Sageen Valley C.A. Levy	26,172	-	26,172	0.22%	Contractual obligation, additional changes expected	
BASWRA Recycling Contract	50,000	-	50,000	0.43%	Inflationary	
Insurance Premiums	410,987	78,451	332,536	2.83%	Inflationary	
Utilities	72,276	30,000	42,276	0.36%	Inflationary	
Long-term Debt repayment	199,951	219,250	(19,299)	-0.16%		
Victoria Jubelee Rental	22,000		22,000	0.19%		
Salaries & Benefits	504,904	44,409	460,495	3.92%	COLA at 3.8%; Merit Increase;	
					As per policy for with 144.5 employees	
Total Predetermined Changes	\$ 672,439	\$ 327,701	\$ 344,738	2.94%		
Asset Lifecycle Maintenance Activities	Tax Levy Impact	User Funded Portion	Total Budget Impact	% Tax Rate Impact	Reason	
Buildings - Repairs and maintenance	340,000	132,000	208,000	1.77%	Required maintenance	
Materials (dust, hardtop, looetop, sand, dust)	90,000	-	106,000	0.90%	Inflationary; Required maintenance	
Optional Expenses for Council Consideration	\$ 430,000	\$ 132,000	\$ 314,000	2.67%		
Police Services - Service Provider Review	80,000	-	80,000	0.68%		
MIC	34,000	-	34,000	0.29%		
Cliff Reserve Fund Transfer	100,000	-	100,000	0.85%		
Lobbyist	77,000	-	77,000	0.66%		
Kleist Land - Environmental Assessment Study (1/2)	50,000	-	50,000	0.43%		
Optional Expenses for Council Consideration	\$ 341,000	\$ 0	\$ 341,000	2.90%		
One-Time Tax Mitigation Measures	Tax Levy Impact	User Funded Portion	Total Budget Impact	% Tax Rate Impact	Reason	
One-Time Transfer from Tax Mitigation Reserve Increase	150,000	-	150,000	1.28%	Increased funding from 2023 to \$300,000	
OMPf Increased funding	107,000	-	107,000	0.91%		
Total One-Time Tax Mitigation Measures	\$ 257,000	\$ 0	\$ 257,000	2.19%		
Total Net Property Tax Impact (+/- 0.2%)	\$ 1,186,439	\$ 459,701	\$ 742,738	6.32%		
Property Tax Assessment Growth impact	(\$ 260,089)		(\$ 260,089)	-2.21%		
Other cumulative budgetary variances	\$ 445,525			0.00%		
2024 Draft Operating Levy Increase	\$ 1,371,875			12.00%		

Goals & Objectives

Purpose

The Mayor and Council budget exists to support the statutory obligations of the *Municipal Act, 2001*, S.O. 2001, c. 25

2023 In Review

In 2023, the following projects were completed:

- Appointment of new Integrity Commissioners
- Training on Update Council Code of Conduct and Councillor Legislative Obligations
- Expanded lobbying efforts at ROMA and AMO Conference
- Appointment of Accessibility Advisory Committee as new Committee of Council

2024 Goals and Objectives

- Additional training and support for volunteers appointed to Committees of Council
- Arranging facility tours for Accessibility Advisory Committee
- Introduction of newly Appointment Integrity Commissioners
- Accessibility Advisory Committee goal to arrange for an Accessibility Awareness Speaker

Summary of Significant Changes

- Additional funds for programming for Accessibility Advisory Committee
- Reduction in Training and Seminars to align with 2022 actuals
- Service Agreement changes for additional Council Chamber rentals and reallocation of IT costs



**2024
Operating Budget Summary
Council**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Other Revenue	1,683				
Total Revenues	1,683				
Expenses					
Wages & Benefits	146,853	154,850	150,541	(4,309)	(2.78%)
General Expense	20,244	31,325	28,449	(2,876)	(9.18%)
Service Agreement	49,097	53,800	69,350	15,550	28.90%
Transfers to Reserves	7,000	7,000	16,000	9,000	128.57%
Total Expenses	223,194	246,975	264,340	17,365	7.03%
Net Difference	221,511	246,975	264,340	17,365	7.03%

Goals & Objectives

Purpose

Provide open, transparent, accountable and innovative leadership in local governance and service delivery.

General Government has many components;

CAO Administration

The CAO's department oversees and coordinates all strategic and departmental activities in the Municipality of Brockton. Leads the oversight and advancement of subdivision development throughout the Municipality. The CAO's office conducts policy research, provides advice, ensures the effective and efficient administration of the Municipality and delivers the implementation of Council decisions and directions. Specifically, the CAO's office has direct oversight of human resource activities and economic development.

Treasury Department

The Treasury Department is responsible for monitoring and implementing sound financial policies that support the Municipality as a whole. Treasury advises the Chief Administrative Officer and Council on the status of the Municipality's finances and actions required to meet financial obligations and objectives.

This department is also responsible for IT, insurance coverage related to general liability, municipal asset management and responsible for the administration and maintenance of all financial records.

Clerks Department

The Clerk's Department is responsible for the development of practices and procedures that achieve transparency and lead to public confidence and trust in local government. The Clerk is a position required under the Municipal Act, 2001. Statutory duties include recording decisions and proceedings of Council and maintaining records of Council Minutes and By-laws. Appropriate records management policies must be in place to manage legal liability and risk. The Clerk's Department is also charged with accessibility, licensing and website maintenance and Municipal Drains.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Completed various actions in the Strategic Action Plan
- Advanced Subdivision Development for various active plans
- Initiated the Development Charge Study
- Finalized the digitization of roll files and migrated pre-amalgamation files to the museum
- Re-examined Municipal investment strategy, and invested \$3,800,000
- Expand budgeting software feature to track Reserve and Reserve Fund transactions, and Long-term debt schedule for more efficient budget process
- Implement Microsoft 365

2024 Goals and Objectives

- Complete the Building Condition Assessments that is required for each facility as legislated for completion as part of Assessment Management requirements.
- Complete the Development Charges Study.
- Assist with the County Development Charge fee tracking, collection and submission
- Continue to roll-out Records Management throughout organization and scanning historical documents
- Roll-out a training program for staff on the features and usage of Microsoft 365



2024
Operating Budget
General Government

Summary of Significant Changes

- Service agreement increase include \$77,000 for Lobbyist which was not included in the 2023 budget. As well as \$22,000 for VJH rental space.
- Administration office maintenance and office expansion, funded from prior year reserve fund transfer.
- One time increase in the transfer to legal reserve fund of \$40,000 to re-establish depleted funds
- Increase in Rate Stabilization Reserve transfer from \$150,000 in 2023 to \$300,000.



**2024
Operating Budget Summary
General Government**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	94,703	80,450	75,450	(5,000)	(6.22%)
Grants	1,591,020	1,695,050	1,588,050	(107,000)	(6.31%)
License & Permits	18,126	16,025	18,025	2,000	12.48%
Sales of Lands	5,089				
Investments	137,600	185,000	160,000	(25,000)	(13.51%)
Other Revenue	13,759	27,000	57,000	30,000	111.11%
Reserve Fund	249,445	150,000	375,000	225,000	150.00%
Total Revenues	2,109,742	2,153,525	2,273,525	120,000	(5.57%)
Expenses					
Wages & Benefits	1,136,730	1,191,528	1,262,880	71,352	5.99%
Maintenance	23,200	45,285	100,285	55,000	121.45%
General Expense	312,937	351,292	354,185	2,893	0.82%
Utilities	1,763	1,560	1,560		
Service Agreement	156,026	126,450	214,050	87,600	69.28%
Other	157,524	226,554	229,054	2,500	1.10%
Transfers to Reserves	672,000	57,500	140,000	82,500	143.48%
Long-term Debt	34,278	34,799		(34,799)	100.00%
Total Expenses	2,494,458	2,034,968	2,302,014	267,046	13.12%
Net Difference	384,716	(118,557)	28,489	147,046	(124.03%)

Goals & Objectives

Purpose

The Human Resources Department provides support to staff and management through legislative compliance and is responsible for managing and coordinating various human resource functions, which include talent acquisition, training and development, performance management and employee relations.

2023 In Review

In 2023, there was significant time spent on recruitment activities for various departments. Third-party expertise was contracted for certain HR matters.

2024 Goals and Objectives

To complete the review of HR policies throughout 2024.

To complete the salary and pay equity review as per the motion of Council.

Summary of Significant Changes

Small increase due to salary and pay equity review to be conducted by a third-party and development of a recruitment video to support increasing challenging recruitment activities.



**2024
Operating Budget Summary
Human Resources**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Other Revenue	61				
Total Revenues	61				
Expenses					
Wages & Benefits	99,013	100,584	104,962	4,378	4.35%
General Expense	44,384	61,019	65,372	4,353	7.13%
Service Agreement	30,826	12,000	24,000	12,000	100.00%
Total Expenses	174,223	173,603	194,334	20,731	11.94%
Net Difference	174,162	173,603	194,334	20,731	11.94%

Goals & Objectives

Purpose

To assist in community development, investment attraction, business retention and expansion, residential growth and helping to ensure a qualified labour pool. To advise and assist other organizations by having available and properly zoned land, and advising on the need for new municipal programs, by-laws or added supports for development and attracting new business. The Community Development Coordinator ("CDC") will collect data and create marketing resources to provide to current and prospective parties framing Brockton as a great place to invest and live.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Market Garden Park - assistance with opening event, signage, donations and programming planning
- Job Fair organized to support key employers in the community with workforce initiatives
- Preparation of East Ridge Marketing materials to support launch of Phase 3 lots
- Preparation of a video of East Ridge to support marketing initiatives in 2024
- Ongoing project work with Saugeen Economic Development Committee (SEDC)
- Administration of the Community Improvement Plan grant program
- Various business advertising supports to promote shop Walkerton and hamlets
- 2023 Hawk's Nest event
- Grant writing support for various project proposals
- Welcoming Community Initiatives in collaboration with local business

2024 Goals and Objectives

- Further promotion and expansion of CIP programs, TIFF program addition for developers
- Executing promotions for East Ridge expansion including new East Ridge sign on Cty Road 19
- Executing video promotions and advertising for East Ridge
- Continue to promote Brockton Dollars; increased role with Shop Walkerton & Win campaign
- Business/Development Bus Tour with local and area developers to promote Brockton
- Marketing monies to support area business community
- Successful application to bring the Economic Development Forum to Brockton in Sept

Summary of Significant Changes

- There are no significant changes proposed.
- There are reductions as we focus on advertising and marketing partnerships, grant opportunities, and less costly mediums that still effectively promote Brockton. There is a \$40,000 reduction to revenues as a result of a transfer from reserve that was available as a carry over from the 2022 budget. As a result of the revenue reduction there is a slight increase to this budget but overall expenses have been reduced.



**2024
Operating Budget Summary
Economic Development**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Grants	2,000				
Agreements	2,040	1,800	1,800		
Other Revenue	1,000				
Reserve Fund		40,000		(40,000)	(100.00%)
Total Revenues	5,040	41,800	1,800	(40,000)	95.69%
Expenses					
Wages & Benefits	98,977	100,584	104,962	4,378	4.35%
General Expense	24,047	44,852	41,852	(3,000)	(6.69%)
Utilities	137				
Service Agreement	5,169	6,500	5,500	(1,000)	(15.38%)
Other	12,151	23,000	20,000	(3,000)	(13.04%)
Total Expenses	140,481	174,936	172,314	(2,622)	(1.50%)
Net Difference	135,441	133,136	170,514	37,378	28.08%

Goals & Objectives

Purpose

To maintain available lands and support existing business, trade and industry within Brockton and to facilitate orderly development and expansion

2023 In Review

In 2023, the following were completed:

- Phase 1, 2 construction on the East Ridge Business Park were substantially completed
- Phase 3 tender was initiated
- The tender and re-location of the soccer parking lot was substantially completed
- EA Bird Study was completed

Certain costs included will be recoverable from specific developments.

2024 Goals and Objectives

Council approved proceeding with the tender for Phase 3 construction to start in the spring of 2024. Tenders have come in within budget at \$1,670,800.00. A significant portion of the construction loan for Phase 1 and 2 was reduced based on sales to date. Under Capital a new entrance sign is proposed for County Rd 19, and marketing materials are ready to launch Phase 3 to support ongoing lot sales.

Initial an environmental assessment (EA) for the Kleist lands purchased. This is estimated to cost \$100,000. Staff have budgeted half of this amount in the 2024 budget to start this long process to ensure lands remain available in the future for sale.

Summary of Significant Changes

- EA Study for Kleist lands, half of the cost included in 2024 to begin the lengthy process
- ERBP sales will off-set the borrowing costs for the capital infrastructure
- Decrease in survey fees from prior year
- Increase in long-term debt due to loan repayment for the purchase of Kleist lands and the expansion of the ERBP



**2024
Operating Budget Summary
ERBP**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	7,438	6,000	6,800	800	13.33%
Grants		25,000		(25,000)	(100.00%)
Agreements		2,000	2,000		
Sales of Lands	1,898,052	2,043,000	500,000	(1,543,000)	(75.53%)
Reserve Fund	1,093,137				
Total Revenues	2,998,627	2,076,000	508,800	(1,567,200)	75.49%
Expenses					
Maintenance		3,000	3,000		
General Expense	54,730	38,451	41,296	2,845	7.40%
Utilities	1,444	6,000	6,000		
Service Agreement	12,434		10,000	10,000	100.00%
Other	4,148	14,000	50,500	36,500	260.71%
Transfers to Reserves		2,043,000	500,000	(1,543,000)	(75.53%)
Long-term Debt	209,152	172,764	172,765	1	
Total Expenses	281,908	2,277,215	783,561	(1,493,654)	(65.59%)
Net Difference	(2,716,719)	201,215	274,761	73,546	36.55%

Goals & Objectives

Purpose

To promote the Municipality's tourism assets and amenities to increase visitation and spending, and draw attention to Brockton as a prospective place to live or do business. To support tourism-related businesses (including accommodators, food services, galleries, retail shops, outfitters and tour operators) and the strategic development of tourism products. To hire and train seasonal staff to assist visitors and act as ambassadors to help promote festivals and events, outdoor recreation and niche activities in the area, through the operation of a Visitor Information Centre, and use of communication channels such as digital media. To support two Municipal Events and the Shop Walkerton promotions to support the business community.

2023 In Review

In 2023, the following occurred:

- Operated Visitor Information Centre in Lobies Park from mid-May to September
- Created monthly events listings, published online and posted on bulletin boards
- Updated tourism business listings and tourism website (VisitWalkerton.com)
- Walkerton Hometown Christmas Market and Summer Street Fest Events
- Attended the Regional Brochure Swap in Cargill
- Photography - of select events, by Visitor Services summer staff
- updated Map & Attractions brochure, plus listing of events, accommodators and restaurants
- Worked with tourism partners focused on historic Cargill (swamp tours, museum, etc)

2024 Goals and Objectives

- Operate Visitor Information Centre in Lobies Park from mid-May to September, with coverage of centre by other parks staff during special events
- Events Promotion: Attend all major summer events in Brockton and cover through photos/video/social media posts.
- Publications: 2024 Where to Stay, Where to Eat, What to Do rack card, plus "Your Guide to the Best of Brockton".
- Student to assist with Walkerton Summer Streetfest, and other municipal events
- Update downtown map/business directory in front of library
- Lead Summer Streetfest and Hometown Christmas Market and Shop Walkerton and Win events with participation from local businesses.
- Partnership with Walkerton Herald to produce the Brockton Visitor's Guide for 2024

Summary of Significant Changes

- No significant changes to operations
- Increase for partnership on Visitor Information Guide



**2024
Operating Budget Summary
Tourism/VIC**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Grants		2,875	2,875		
Other Revenue	5,544	6,000	6,000		
Total Revenues	5,544	8,875	8,875		
Expenses					
Wages & Benefits		3,743	3,782	39	1.04%
General Expense	10,536	22,436	25,020	2,584	11.52%
Total Expenses	10,536	26,179	28,802	2,623	10.02%
Net Difference	4,992	17,304	19,927	2,623	15.16%

Goals & Objectives

Purpose

The Public Works (PW) Department is responsible for operating, maintaining and improving the municipality's hard service infrastructure. Our infrastructure must be properly maintained in order to for the Municipality to be in a position to support existing and future residential growth and economic development opportunities. Public Safety is the Municipality's number one priority.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Yonge Street Reconstruction Project
- Napier Street Sidewalk
- Structure 18 replacement (Greenock)
- Maple Hill Bridge Deck Rehabilitaion
- Traynor Bridge Deck Rehabilitation
- Tandem Plow Purchase
- One Ton Truck Purchases
- Street Sweeper Ordered
- 130 Wallace St Roof Replacement

2024 Goals and Objectives

- Structure 18 (Brant) Replacement
- Chepstow Road Resurfacing
- Single Axle Plow Truck Purchase for in-town route

Summary of Significant Changes

- Increase to Loose Top maintenance. Calcium has increased significantly, but is required to maintain dust control on gravel road surfaces
- Increase in training budget to be inline with training requirements for operations staff
- Increase in equipment maintenance costs due to inflation and cost of parts
- Increase to service agreements for updated GPS devices



**2024
Operating Budget Summary
Streets/Roads**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Agreements	2,338				
Donations	685				
Other Revenue	112,514	230,000	230,000		
Total Revenues	115,537	230,000	230,000		
Expenses					
Wages & Benefits	1,028,441	1,412,624	1,522,234	109,610	7.76%
Maintenance	1,338,266	1,342,000	1,462,000	120,000	8.94%
General Expense	391,513	453,752	477,351	23,599	5.20%
Utilities	39,294	47,900	48,000	100	0.21%
Service Agreement	158,596	171,200	195,357	24,157	14.11%
Transfers to Reserves	225,885	225,200	650,400	425,200	188.81%
Long-term Debt	693,272	787,626	845,324	57,698	7.33%
Total Expenses	3,875,267	4,440,302	5,200,666	760,364	17.12%
Net Difference	3,759,730	4,210,302	4,970,666	760,364	18.06%

Goals & Objectives

Purpose

Provides street lights to the urban areas of Brockton

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Replace down town street lights to LED
- Install new street lights on streets in ERBP

2024 Goals and Objectives

- Continue to operate street lights, delivering quality lighting for businesses and residents

Summary of Significant Changes

- Operating increase in Hydro expense due to inflation



**2024
Operating Budget Summary
Street Lights**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Maintenance	12,521	14,000	14,000		
General Expense	133,236	150,388	172,181	21,793	14.49%
Utilities	16,731	16,505	18,981	2,476	15.00%
Total Expenses	162,488	180,893	205,162	24,269	13.42%
Net Difference	162,488	180,893	205,162	24,269	13.42%

Goals & Objectives

Purpose

The Brockton Child Care Centre provides childcare for working and non-working families. The Centre has the licence capacity for 117 children/day. The St. Teresa School Age program is licenced for 56 children and the School Age Program at the Walkerton District Community School is licenced for 50 children. The Centre provides educational programming for all children to enhance their development. The majority of the Centre's purchases are from the Municipality of Brockton, therefore creating revenue for Brockton's local business.

2023 In Review

- The Centre and School Age programs were back to normal operations as they were pre-covid.
- The capacity of the Centre and school age programs were at 90% capacity/ Staffing is the reason why programs were not at full capacity.
- There Child Care Centre continues to have a significant wait list.
- The Canada Wide Early Learning Child Care program completed its first full year of operation. There was significant administration time needed for this program.
- All the educators in the Centre program are Registered Early Childhood Educators which is very uncommon with other Child Care Centres. The majority of our school age teachers are RECE's as well.
- The completion of the parking lot extension project.

2024 Goals and Objectives

- To increase capacity to shorten the wait list.
- To recruit Registered Early Childhood Educators.
- Continue cross training and succession planning

Summary of Significant Changes

- The Canada Wide Early Learning Child Care program requires all RECE's be paid a minimum of \$23.89/hour. This will increase the supply RECE's hourly wage.
- Anticipating the Centre being at full capacity will create an increase in staffing which increases the wages & benefits.



**2024
Operating Budget Summary
Child Care**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	1,490,356	1,529,950	1,697,950	168,000	10.98%
Grants	347,937	330,000	362,200	32,200	9.76%
Donations	1,000				
Other Revenue	7,455		19,000	19,000	
Total Revenues	1,846,748	1,859,950	2,079,150	219,200	(11.79%)
Expenses					
Wages & Benefits	1,699,641	1,771,526	1,974,967	203,441	11.48%
Maintenance	6,217	3,000	3,000		
General Expense	44,801	28,736	29,441	705	2.45%
Utilities					
Service Agreement	61,980	60,234	75,318	15,084	25.04%
Other	45,320	45,000	45,000		
Transfers to Reserves	500	500	500		
Long-term Debt					
Total Expenses	1,858,459	1,908,996	2,128,226	219,230	11.48%
Net Difference	11,711	49,046	49,076	30	0.06%

Goals & Objectives

Purpose

To provide a waste disposal site for the residents of the Municipality of Brockton.

To provide a recycling program to reduce the amount of material entering the landfill sites, which extends the life of the landfill.

To protect and enhance our community's environment by taking action in a responsible and sustainable manner.

To advise Council on matters and to protect and enhance our community's environment.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Weekly household waste pickup throughout the year
- Continued with the EPS recycling program, e-waste, scrap metal, corrugated cardboard, and battery recycling
- Continued working with CleanFarms for the collection of bale wrap, twine, silage bags and bunker cover
- Installation of security system at the Brant Landfill

2024 Goals and Objectives

- Continue weekly household waste pickup
- Continue to maintain landfill operations at or exceeding regulatory standards
- Continue to partner with CleanFarms for the recycling of agricultural waste materials

Summary of Significant Changes

- Increase in service agreements to be inline with actuals



**2024
Operating Budget Summary
Waste Management**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	304,381	323,332	338,332	15,000	4.64%
Other Revenue	240,715	216,610	252,260	35,650	16.46%
Reserve Fund	15,827	5,000	5,000		
Total Revenues	560,923	544,942	595,592	50,650	(9.29%)
Expenses					
Wages & Benefits	101,476	94,946	119,229	24,283	25.58%
Maintenance	22,140	5,000	10,000	5,000	100.00%
General Expense	38,961	57,893	59,272	1,379	2.38%
Utilities	6,995	6,900	7,900	1,000	14.49%
Service Agreement	437,413	461,370	511,370	50,000	10.84%
Other	131,198	172,262	172,262		
Transfers to Reserves	74,370	67,515	97,515	30,000	44.43%
Long-term Debt	104,607	77,783	100,255	22,472	28.89%
Total Expenses	917,160	943,669	1,077,803	134,134	14.21%
Net Difference	356,237	398,727	482,211	83,484	20.94%

Goals & Objectives

Purpose

To provide a range of programs to protect the lives and property of the inhabitants of the Municipality of Brockton from the adverse effects of fire or exposure to dangerous conditions created by man or nature. These programs include but are not limited to, fire prevention, public fire safety education, rescue, emergency medical aid and fire suppression services.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Issued a Request for Proposal for the purchase of a new pumper truck, which will be delivered in the first quarter of 2023.
- 5 new firefighters were hired and put through recruit training.
- 3 Walkerton Firefighters completed their Level 2 NFPA Certifications.
- Required upgrades to the building were scheduled and are awaiting completion.
- 2 new portable pump replacements are on order.
- Full sets of PPE, radios and pagers were purchased for new recruits as well as for our annual maintenance program.
- The regional training centre has successfully hosted all three practical courses required too meet Provincially mandated Firefighter training within a 12 month period.

2024 Goals and Objectives

- Train staff on the new pumper truck upon delivery.
- Expand the course offerings for the Brockton Regional Training Centre.
- Develop an NFPA testing centre at the Walkerton Fire Department in collaboration with AS&E .
- Develop a second classroom within the Walkerton Fire Department in collaboration with Fanshawe College.
- Begin training new recruits to Provincial NFPA standards

Summary of Significant Changes

- Long-term loan ended at the end of 2023, the annual repayment amount has been reallocated to Reserve Funds to assist with the increased capital costs.
- Increase in Service Agreements for the reallocation of IT costs throughout the organization.



**2024
Operating Budget Summary
Walkerton Fire**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	64,647	70,000	85,000	15,000	21.43%
License & Permits	995				
Agreements	28,376	32,950	32,950		
Donations	1,000				
Other Revenue	5,022	1,500	3,000	1,500	100.00%
Total Revenues	100,040	104,450	120,950	16,500	(15.80%)
Expenses					
Wages & Benefits	360,381	352,630	372,054	19,424	5.51%
Maintenance	82,070	93,100	87,100	(6,000)	(6.44%)
General Expense	233,414	329,344	344,573	15,229	4.62%
Utilities	17,551	14,100	16,600	2,500	17.73%
Service Agreement	152,787	150,277	170,696	20,419	13.59%
Other	1,427				
Transfers to Reserves	150,000	150,000	210,000	60,000	40.00%
Long-term Debt	60,345	61,981		(61,981)	100.00%
Total Expenses	1,057,975	1,151,432	1,201,023	49,591	4.31%
Net Difference	957,935	1,046,982	1,080,073	33,091	3.16%



2024
Operating Budget
Emergency Management

Goals & Objectives

Purpose

To provide an emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our community.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Appointment of new CEMC
- Transition out of Municipal Emergency Management Meetings related to Covid-19
- Completion of required training for staff and newly elected officials

2024 Goals and Objectives

- Continue to ensure training and support for staff and newly elected officials on role within the Emergency Response Plan
- Continue public education campaigns
- Potential upgrades to WebEOC shred platform

Summary of Significant Changes

- Small increase in the transfer to reserve fund to re-establish prior year contribution



**2024
Operating Budget Summary
Emergency Management**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Wages & Benefits					
Maintenance	1,724	3,200	3,200		
General Expense	2,922	3,500	3,500		
Service Agreement	61	7,500	7,500		
Transfers to Reserves	7,500	7,500	15,000	7,500	100.00%
Total Expenses	12,207	21,700	29,200	7,500	34.56%
Net Difference	12,207	21,700	29,200	7,500	34.56%

Goals & Objectives

Purpose

The Health and Safety Department promotes a safe and healthy workplace for all employees and develops and implements policies and procedures that meet legislated requirements and conducts workplace inspections, investigations and reporting of accidents/incidents.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- De-escalation training for select staff
- Expansion of the Working with sharps program including increased training, new sharps kits and sharps drop offs in the community with signage.

2024 Goals and Objectives

- Development of a more advanced crisis prevention program including training and equipment.
- Completion of updated workplace risk assessments.
- Working with the fire department on a Community Risk Assessment.
- Continued review and updating of Health & Safety Policies and Procedures.

Summary of Significant Changes

- There are no significant changes



**2024
Operating Budget Summary
Health & Safety**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Wages & Benefits	34,900	35,361	38,245	2,884	8.16%
Maintenance	2,116	5,500	5,500		
General Expense	638	2,042	1,850	(192)	(9.40%)
Total Expenses	37,654	42,903	45,595	2,692	6.27%
Net Difference	37,654	42,903	45,595	2,692	6.27%



2024
Operating Budget
O.P.P and Brockton Police Service Board

Goals & Objectives

Purpose

The purpose of the Police Services Board is to ensure the provision of adequate and effective policing services to the Municipality of Brockton. The Board is continually working with the Police and the Community to obtain the vision "Safe Communities...A Secure Ontario" and the mission "Policing Excellence through our people, our work and our relationships."

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- The Municipality of Brockton extended the contract with the South Bruce O.P.P. until December 2024
- The Board continued to share communications from the South Bruce O.P.P. through the Municipality of Brockton.
- The Board continued to monitor false alarms, and results from the Black Cat Radar and solar speed signs.
- The Board discussed conducting an anti-impaired driving campaign with local businesses and postponed the decision to implement the campaign.
- The Board received information on the approved joint South Bruce Detachment Police Services Board composition.
- The Council of the Municipality of Brockton passed a resolution requesting that the County of Bruce consider hosting the OPP Contract for South Bruce OPP serviced lower-tier municipalities.

2024 Goals and Objectives

- The Board has chosen to maintain a similar budget as the Community Safety and Policing Act, 2019 is expected to be sworn into force in early 2024 and the joint South Bruce Detachment Police Services Board will be created.

Summary of Significant Changes

- Decrease in the OPP 2024 contract of \$108,947 (from \$2,643,481 to \$2,534,534)
- Due to the joint South Bruce Detachment Police Services Board creation, there is an expectation for a combined budget for the Board representing five (5) municipalities.



2024
Operating Budget Summary
O.P.P and Brockton Police Service Board

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	1,568	2,500	2,500		
Grants	327,225	417,946	417,946		
Other Revenue	15,005		5,000	5,000	
Total Revenues	343,798	420,446	425,446	5,000	(1.19%)
Expenses					
Wages & Benefits	2,646				
General Expense	6,563	20,950	10,550	(10,400)	(49.64%)
Service Agreement	2,535,164	2,723,481	2,614,534	(108,947)	(4.00%)
Transfers to Reserves	1,000	1,000	2,000	1,000	100.00%
Total Expenses	2,545,373	2,745,431	2,627,084	(118,347)	(4.31%)
Net Difference	2,201,575	2,324,985	2,201,638	(123,347)	(5.31%)

Goals & Objectives

Purpose

The purpose of the Protective Services Animal Control/By-Law Department is to oversee the investigation of complaint based enforcement of Municipal By-Laws and provides Animal Control services for dogs within the Municipality related to licensing and dogs at large.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Continuation of door to door dog count

2024 Goals and Objectives

- Continuation of door to door dog count
- Continue review of regulatory by-laws and administrative processes.

Summary of Significant Changes

- New expense line for postage for service of notices by registered mail
- Service level increases to veterinary services and bounties as reflected in previous year actuals.
- Service level increase for mileage related to staff attending training and seminars.



**2024
Operating Budget Summary
Animal Control/By-law**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees		1,000	1,000		
Grants		2,000	2,000		
License & Permits	17,125	18,250	18,250		
Other Revenue	3,739	5,000	5,000		
Total Revenues	20,864	26,250	26,250		
Expenses					
Wages & Benefits	24,909	36,392	44,755	8,363	22.98%
Maintenance	106	500	500		
General Expense	13,225	15,491	16,470	979	6.32%
Service Agreement	302				
Total Expenses	38,542	52,383	61,725	9,342	17.83%
Net Difference	17,678	26,133	35,475	9,342	35.75%

Goals & Objectives

Purpose

Brockton Parks and Recreation department is committed to ensuring our residents have access to community services that are affordable, safe, and meet their needs. We strive to offer welcoming and well-maintained parks, playgrounds and trails, accessible recreation facilities and quality programs that support diverse needs for healthy lifestyles.

2023 In Review

Staff turnover, shortages and unplanned repairs to aging facilities continued to inundate the Recreation Department again this year. Staff did a tremendous job facing and overcoming these challenges with support from within the organization, succeeding in completing many capital projects. The completion and approval of the Recreation Master Facilities and Services Plan serves as the framework for our department planning. Recreation and Parks experienced revenue increases in our Summer Day Camp and other programming and managed marginal deficits in most budgets

In 2023, the following projects were completed or are currently in the process of completion:

- Recreation Master Services and Facilities Plan completed.
- Tennis Courts Reconstruction Project completed.
- Market Garden Park construction completed.
- Replacement of arena lighting to led lighting.
- Replacement of score board
- Construction of Accessible washrooms, change room and storage building at Bruce Power Regional Soccer Park.
- Replacement and upgrade of parks and trails signage (grant supported)
- Development and adaptation of RZone Policy
- Updated Municipal Alcohol Policy adaptation.
- Increased camp registrations by ...%
- Ball Diamond #3 back stop and fencing upgrades
- Accessible path from Walker West Subdivision to Westwood Park
- Assumed Park in JDR Subdivision
- Planted over 50 trees in various Parks
- Approval of Senior Games Grant that supported local seniors with transportation to the Ontario Senior Games and increased senior participation with several special events being held within District 27.
- Approval of Enabling Accessibility Fund- Small Component Call for Proposals Federal grant to expand our accessible playground equipment at the Walkerton Optimist Park playground.

2024 Goals and Objectives

- Implementing recommendations from the Recreation Master Services and Facilities Plan
- Continuing to seek and research grant opportunities.
- Renovating and improving facilities based on building conditions assessments and developing long term forecasts.
- Developing accessibility plans across all services with the guidance and recommendations from our Accessibility Committee
- Updating existing service agreements and establishing new agreements where needed
- Utilizing and finding new opportunities with existing assets
- Construction of pilot dog park at Lobies Park
- Continue to improve and build positive relationships with volunteer committees.
- Increase programming and events in the newly constructed Market Garden Park
- Continued improvements in developing policies and procedures.

Summary of Significant Changes

- Decrease in prior year grant funding for special projects
- Decrease in Service Agreements for special projects completed in 2023, including the Master Recreation Plan and Feasibility Study
- Increase in Day Camp revenue due to new program for the 4-5 year old



**2024
Operating Budget Summary
Recreation**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	580,677	599,200	666,300	67,100	11.20%
Grants	10,945	172,835	44,021	(128,814)	(74.53%)
License & Permits	8,632	2,000	7,000	5,000	250.00%
Donations	33,511	15,000	44,500	29,500	196.67%
Other Revenue	52,407	28,200	49,100	20,900	74.11%
Reserve Fund	8,089	26,624		(26,624)	(100.00%)
Total Revenues	694,261	843,859	810,921	(32,938)	3.90%
Expenses					
Wages & Benefits	1,070,381	1,165,869	1,170,361	4,492	0.39%
Maintenance	282,744	285,850	334,850	49,000	17.14%
General Expense	330,331	298,963	323,253	24,290	8.12%
Utilities	227,158	203,300	236,000	32,700	16.08%
Service Agreement	227,830	270,590	166,670	(103,920)	(38.40%)
Other		500		(500)	100.00%
Transfers to Reserves	235,000	235,000	291,150	56,150	23.89%
Long-term Debt	206,939	141,926	139,236	(2,690)	(1.90%)
Total Expenses	2,580,383	2,601,998	2,661,520	59,522	2.29%
Net Difference	1,886,122	1,758,139	1,850,599	92,460	5.26%



**2024
Operating Budget Summary
Recreation Administration**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Grants	(2,695)	86,496		(86,496)	(100.00%)
Other Revenue	845	3,000	3,000		
Reserve Fund	8,089	21,624		(21,624)	(100.00%)
Total Revenues	6,239	111,120	3,000	(108,120)	97.30%
Expenses					
Wages & Benefits	359,601	407,520	441,413	33,893	8.32%
Maintenance	1,171	1,000	1,000		
General Expense	71,555	64,281	70,781	6,500	10.11%
Service Agreement	72,146	121,250	71,250	(50,000)	(41.24%)
Total Expenses	504,473	594,051	584,444	(9,607)	(1.62%)
Net Difference	498,234	482,931	581,444	98,513	20.40%



**2024
Operating Budget Summary
Recreation Parks**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	19,112	8,000	19,000	11,000	137.50%
Grants		11,983	11,916	(67)	(0.56%)
Donations			2,000	2,000	
Other Revenue	5,206	5,000	6,000	1,000	20.00%
Total Revenues	24,318	24,983	38,916	13,933	(55.77%)
Expenses					
Wages & Benefits	251,301	266,837	232,572	(34,265)	(12.84%)
Maintenance	77,787	79,500	89,500	10,000	12.58%
General Expense	71,955	73,572	74,022	450	0.61%
Utilities	21,563	26,300	26,300		
Service Agreement	16,510	25,140	25,140		
Other		500		(500)	100.00%
Transfers to Reserves	15,000	15,000	30,000	15,000	100.00%
Long-term Debt	78,391	14,467	38,241	23,774	164.33%
Total Expenses	532,507	501,316	515,775	14,459	2.88%
Net Difference	508,189	476,333	476,859	526	0.11%



**2024
Operating Budget Summary
Recreation Pool**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	34,350	47,500	45,500	(2,000)	(4.21%)
Grants		6,340	13,790	7,450	117.51%
Other Revenue	6,140	4,000	5,000	1,000	25.00%
Reserve Fund		5,000		(5,000)	(100.00%)
Total Revenues	40,490	62,840	64,290	1,450	(2.31%)
Expenses					
Wages & Benefits	61,481	82,511	88,928	6,417	7.78%
Maintenance	10,457	17,500	17,500		
General Expense	10,089	13,427	17,010	3,583	26.69%
Utilities	20,812	11,500	20,000	8,500	73.91%
Service Agreement	305				
Transfers to Reserves	7,500	7,500	15,000	7,500	100.00%
Total Expenses	110,644	132,438	158,438	26,000	19.63%
Net Difference	70,154	69,598	94,148	24,550	35.27%



**2024
Operating Budget Summary
Recreation Community Centre**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	297,606	286,600	321,600	35,000	12.21%
Grants		50,000		(50,000)	(100.00%)
License & Permits	8,632	2,000	7,000	5,000	250.00%
Donations	21,091	5,000	20,000	15,000	300.00%
Other Revenue	19,625	6,200	20,600	14,400	232.26%
Total Revenues	346,954	349,800	369,200	19,400	(5.55%)
Expenses					
Wages & Benefits	213,186	178,595	202,332	23,737	13.29%
Maintenance	118,616	129,500	141,500	12,000	9.27%
General Expense	101,829	90,370	100,344	9,974	11.04%
Utilities	145,717	111,400	132,000	20,600	18.49%
Service Agreement	102,276	82,400	32,400	(50,000)	(60.68%)
Transfers to Reserves	205,000	205,000	216,150	11,150	5.44%
Long-term Debt	32,574	31,800	32,779	979	3.08%
Total Expenses	919,198	829,065	857,505	28,440	3.43%
Net Difference	572,244	479,265	488,305	9,040	1.89%



**2024
Operating Budget Summary
Recreation Lobies Park**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	79,709	85,000	80,000	(5,000)	(5.88%)
Grants		2,170	2,170		
Other Revenue	2,895	4,500	4,500		
Total Revenues	82,604	91,670	86,670	(5,000)	5.45%
Expenses					
Wages & Benefits	9,953	3,743	3,782	39	1.04%
Maintenance	9,170	8,000	9,000	1,000	12.50%
General Expense	7,917	9,427	9,780	353	3.74%
Utilities	3,739	4,100	4,100		
Service Agreement	24,190	20,000	15,000	(5,000)	(25.00%)
Transfers to Reserves	7,500	7,500	15,000	7,500	100.00%
Total Expenses	62,469	52,770	56,662	3,892	7.38%
Net Difference	(20,135)	(38,900)	(30,008)	8,892	22.86%



**2024
Operating Budget Summary
Recreation Summer Day Camp**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	94,348	65,000	95,000	30,000	46.15%
Grants		4,340	13,985	9,645	222.24%
Donations	2,000				
Other Revenue	189				
Total Revenues	96,537	69,340	108,985	39,645	(57.17%)
Expenses					
Wages & Benefits	63,031	69,680	78,959	9,279	13.32%
General Expense	21,821	4,840	5,570	730	15.08%
Transfers to Reserves			7,500	7,500	100.00%
Total Expenses	84,852	74,520	92,029	17,509	23.50%
Net Difference	(11,685)	5,180	(16,956)	(22,136)	427.34%



**2024
Operating Budget Summary
Recreation Programs**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	32,360	75,000	75,000		
Grants	13,640	11,506	2,160	(9,346)	(81.23%)
Other Revenue	11,728	5,000	5,000		
Total Revenues	57,728	91,506	82,160	(9,346)	10.21%
Expenses					
Wages & Benefits	7,381	37,119		(37,119)	100.00%
General Expense	29,052	27,746	27,746		
Service Agreement	6,832	5,000	5,000		
Transfers to Reserves			7,500	7,500	100.00%
Total Expenses	43,265	69,865	40,246	(29,619)	(42.39%)
Net Difference	(14,463)	(21,641)	(41,914)	(20,273)	(93.68%)



**2024
Operating Budget Summary
Brockton Soccer Fields**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	6,868	6,000	7,000	1,000	16.67%
Donations	5,000	5,000	5,000		
Total Revenues	11,868	11,000	12,000	1,000	(9.09%)
Expenses					
Wages & Benefits	3,024	3,085	7,254	4,169	135.14%
Maintenance	24,936	28,000	38,000	10,000	35.71%
General Expense	11	300		(300)	100.00%
Utilities	11,935	30,000	33,600	3,600	12.00%
Service Agreement	2,302	12,500	13,580	1,080	8.64%
Long-term Debt	68,932	68,701	41,258	(27,443)	(39.95%)
Total Expenses	111,140	142,586	133,692	(8,894)	(6.24%)
Net Difference	99,272	131,586	121,692	(9,894)	(7.52%)



**2024
Operating Budget Summary
Recreation Cargill DCF**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	16,324	26,100	23,200	(2,900)	(11.11%)
Donations	5,420	5,000	17,500	12,500	250.00%
Other Revenue	5,779	500	5,000	4,500	900.00%
Total Revenues	27,523	31,600	45,700	14,100	(44.62%)
Expenses					
Wages & Benefits	101,423	116,779	115,121	(1,658)	(1.42%)
Maintenance	40,607	22,350	38,350	16,000	71.59%
General Expense	16,102	15,000	18,000	3,000	20.00%
Utilities	23,392	20,000	20,000		
Service Agreement	3,269	4,300	4,300		
Long-term Debt	27,042	26,958	26,958		
Total Expenses	211,835	205,387	222,729	17,342	8.44%
Net Difference	184,312	173,787	177,029	3,242	1.87%

Goals & Objectives

Purpose

To provide lands for the internment as per the *Funeral, Burial and Cremation Services Act, 2002* which came into effect on July 1, 2012

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

The operations of the Walkerton and Starkvale Cemetery were completed once again by an internal staff member. Brockton also completed the revised Cemetery By-Law and has started the process to add a new columbarium to the Walkerton Cemetery.

The Walkerton cemetery has a new foundation for the future columbarium, which is to be delivered in 2024.

2024 Goals and Objectives

To continue to operate the Cemetery in the most cost effective manner without compromising the service we provide to the community.

Staff wish to do some more dead tree and limb removal and complete the purchase and install of a new columbarium.

Summary of Significant Changes

- Increase in ground maintenance for the purchase and replacement of trees within the cemetery



**2024
Operating Budget Summary
Cemetery**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	38,650	36,730	40,730	4,000	10.89%
Sales of Lands	11,250	30,500	30,500		
Investments	7,406	4,500	6,500	2,000	44.44%
Other Revenue	275				
Reserve Fund			1,500	1,500	
Total Revenues	57,581	71,730	79,230	7,500	(10.46%)
Expenses					
Wages & Benefits	54,379	52,839	56,674	3,835	7.26%
Maintenance	16,006	31,000	33,000	2,000	6.45%
General Expense	9,635	7,806	10,364	2,558	32.77%
Utilities	1,288	1,500	1,500		
Service Agreement	6,905	6,050	16,050	10,000	165.29%
Other		1,100	1,100		
Transfers to Reserves	15,400	16,375	23,375	7,000	42.75%
Total Expenses	103,613	116,670	142,063	25,393	21.76%
Net Difference	46,032	44,940	62,833	17,893	39.82%

Goals & Objectives

Purpose

Volunteer citizen committee, tasked with promoting Brockton and area and providing a welcoming environment for potential new doctors to the area.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Recruitment of 1 doctor including 5 new doctors in the past 24 months
- Strong involvement in the medical clinics
- Hosting of the yearly Discovery Week visitation for 1st year Medical Students of Western Medical School
- Hosted Rural Retreat in Walkerton for 21 physician residents as well as 13 of their partners
- Completed a new lease agreement for the Locum House

2024 Goals and Objectives

- Planning for active recruitment, seriously pursuing local students, residents and locums who are working in our community
- Maintaining contact with persons of interest
- Assist with phase 2 renovations at the medical clinic in Walkerton
- Supporting and contributing to the ongoing success of the Bruce-Grey Discovery Week program
- Building on existing relationships with the hospital and current physician group

Summary of Significant Changes

- Removed recruitment salary
- Allocation of \$40,000 to medical clinic to assist with the renovations



Budget Proposal 2024

Prepared
December 22, 2023

1. History

- Recruitment Success and Accomplishments
- Update on current situation
- Where we are today
- Looking to the future

2. Financials

- 5 Year historical financial data
- Proposed 2024 budget

**Physician Recruitment and Retention for
Municipalities of Brockton and South-Bruce (Mildmay)**



Report to
Municipality of Brockton
from
Physician Recruitment & Retention Committee
of Brockton and South Bruce

Mayor Chris Peabody & Members of Council,

The Physician Recruitment & Retention Committee is in its 18th year of operation as of 2023. We thank you for your ongoing support of the Physician Recruitment Committee and its efforts locally to attract physicians.

History of the Brockton and Area Physician Recruitment Committee

During the winter/spring of 2004-2005, two Physicians in our area left their local practices; Dr. Jae Cho (primary practice in Mildmay) and Dr. David Barr (primary practice in Walkerton).

Local citizens Roy Mullen and Joe Rys in reflecting upon the health crises emerging in our area, decided to take action. The emergency department at the South Bruce Grey Health Centre (Walkerton) was being heavily used and approximately 3000 citizens in our area were without a family Physicians. Local Physicians began giving up their “day off” to provide medical care of local “orphaned citizens.”

In late March 2005, Roy and Joe met with Brockton Mayor, Charlie Bagnato to bring awareness and concern to Brockton Council regarding our “growing” local Physicians shortage.

Several Ideas and plans emerged with the most important being that a citizen committee would be formed to address this serious healthcare crisis. This committee would be a committee of Brockton Municipal Council. As a Municipal Committee, the volunteers would be responsible to the Brockton Council. The Council would in fact, be the financial provider of the committee.

The first meeting of the new committee was held in April 2005.

The committee was enhanced and strengthened within the next several months (April - Dec 2005) with the addition of two additional Councils. South Bruce and Arran-Elderslie councils became partners with Brockton on a prorated basis. Both Councils immediately sent representatives to the meetings. All meetings were held at Brockton Council

Chambers. A number of citizens from Brockton (10 people), South Bruce (3-5 people), and Arran-Elderslie (2-4 people) formed the committee. The committee has been retained and has a membership of approximately 15 people to date.

The Municipality of Arran-Elderslie withdrew in 2011.

Recruitment Success and Accomplishments

- Establishment of Brockton and Area Family Health Team
- Recruitment of 16 Physicians including 5 new Physicians in the past two years
- Strong involvement in medical clinics
- Hosted MedQUEST/MedLINCS program for 10 years
 - o At least 6 of the local physician recruits did participate in the program and this does not include numerous local nurses and other allied health professionals that also participated.
- Hosting of the yearly Discovery Week visitation for 1st year Medical Students of Western Medical School
- Attendance at several recruitment fairs throughout the province
- Organization and greeting activities for new Physicians
- Continual Liaisons with Municipal Councils
- Hosted Rural Retreat in Walkerton for 25 physician residents as well as some spouses and children
- Frequent R&R Committee Meetings

The Current Reality

In the past few years there has been fluctuation in the physician population in Brockton and South Bruce. Given that we've lost a few physicians, our physicians have been struggling to provide coverage for even currently rostered patients, while new people arriving to town have been impossible to add to physician rosters. Our recent success gives us hope that by the end of 2024, with the addition of a few more new physicians, new arrivals to our town may be able to join a local physician practice. We anticipate needing at least 2 new physicians within the coming year to two years. We have a critical need for physician anesthesiologists and family Physicians, along with a moderate need for physicians trained in birthing and the emergency room.

Physicians Recruitment is a community challenge.

It is challenging for Brockton and South Bruce because of the small rural community and the competition from surrounding towns.

Where We Are Today

- Planning for active recruitment, seriously pursuing local students, residents and locums who are working in our community
- Maintaining contact with persons of interest
- Supporting and contributing to the ongoing success of the Bruce-Grey Discovery Week program
- Building on existing relationships with the hospital and current physician group

Looking to the Future

There are 2 physicians currently practising full-time and 2 working part-time in the municipalities of Brockton and South Bruce who range in age from 60's to 80's. Working with these physicians and the entire physician group to maintain open lines of communication regarding the anticipated recruitment needs is a priority. We will review physician feedback and continue to include them in distribution of meeting minutes. We will continue to work toward a strong relationship with the hospital for a complete and mutual recruitment effort among all stakeholders.

We find ourselves in the enviable position of having a solid core of new, young physicians, which also helps incoming young physicians be able to see themselves fitting in well with our physician group. We've got a great physician group in our area and need to continue to support them, largely by continuing to bring in physicians to complement their skills and make their workloads more reasonable.

Financials

Attached are the historical financial data and our proposed 2024 Budget.

We are requesting a budget of \$46,875 from Brockton for 2024. This is an increase from 2023 that is completely due to the renovations that are required at the hospital to house these new recruited physicians.

We are so fortunate to have 5 new physicians sign on to service our area over the past two years. Two of these physicians started this past summer (2023). One in the Mildmay Clinic and the other in Walkerton. We are at a critical spot in Walkerton, where we have no space for these new Physicians to work out of without some major renovations. Phase 1 of renovations have taken place for the physician that started in the summer of 2023 and that phase was just completed. They now must do phase 2 of these renovations and this phase needs to be completed for July 2024 when one of the new physicians will be here ready to start his practice. Another physician will be starting in the Fall of 2024 and a third will be starting the beginning of 2025. It is fantastic that we have all these new physicians but we could potentially lose them if we do not have a space for them to practice. Communities all over Ontario are looking for Physician and offering these graduates all kinds of goodies which include a turnkey clinic space to work out of. That is where we are lacking. The plans are in place we just need some funding to complete phase 2.



**2024
Operating Budget Summary
Physician Recruitment**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Agreements	54,000	54,000	62,500	8,500	15.74%
Reserve Fund	12,775	118,000	75,000	(43,000)	(36.44%)
Total Revenues	66,775	172,000	137,500	(34,500)	20.06%
Expenses					
Maintenance	5,196	35,600	18,600	(17,000)	(47.75%)
Service Agreement	82,000	175,500	164,375	(11,125)	(6.34%)
Other	385	1,400	1,400		
Total Expenses	87,581	212,500	184,375	(28,125)	(13.24%)
Net Difference	20,806	40,500	46,875	6,375	15.74%

Goals & Objectives

Purpose

The Library Committee has been combined with the Heritage Committee and acts as an Advisory Committee to Council to ensure that facilities are provided for the County of Bruce to deliver Library Services.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Routine maintenance and operations
- Replacement of exterior doors
- Accessibility upgrades in bathrooms at Cargill and Walkerton Libraries
- Seniors Community grant to support continued use by seniors
- Completed agreement with abutting private landowner for continued water supply to Cargill Branch

2024 Goals and Objectives

- Purchase of new floor scrubber to find efficiencies in cleaning procedures
- Increase in programming to make full use of the facility
- Work with Bruce County to create new and exciting programs to host at the Libraries

Summary of Significant Changes

- No significant changes



2024 Operating Budget Summary Library

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	908	1,100	1,100		
Donations	52,720	50,000	49,500	(500)	(1.00%)
Other Revenue		100	100		
Total Revenues	53,628	51,200	50,700	(500)	0.98%
Expenses					
Wages & Benefits	33,478	34,576	43,269	8,693	25.14%
Maintenance	25,913	13,000	13,000		
General Expense	11,177	8,754	9,560	806	9.21%
Utilities	24,531	22,935	26,435	3,500	15.26%
Service Agreement	8,460	10,000	10,000		
Transfers to Reserves	2,000	2,000	4,750	2,750	137.50%
Total Expenses	105,559	91,265	107,014	15,749	17.26%
Net Difference	51,931	40,065	56,314	16,249	40.56%

Goals & Objectives

Purpose

The Drainage Act provides a process for landowners to arrange for the construction, improvement and maintenance of drainage works in a manner that is binding on all future landowners. The Drainage Act allows landowners to petition for drainage infrastructure that is designed by a qualified engineer with the costs shared equitably amongst the landowners within the watershed.

2023 In Review

- Finalization of Ecologist Report and finalization of details for Zettler Municipal Drain Improvements
- Completion of initial survey work for Dales Municipal Drain

2024 Goals and Objectives

- Progress through Environmental Impact Study for Dales Municipal Drain if required
- Preliminary Design finalizes for Young Municipal Drain
- Potential to bill landowner for Russell Municipal Drain depending on grant approval
- Final permitted and construction for Zettler Municipal Drain Improvements

Summary of Significant Changes

- Addition of estimated engineering costs for both Dales and Young Municipal Drains
- Preliminary Assessment of Municipal Portion of Dales and Young Municipal Drain



**2024
Operating Budget Summary
Drainage**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees		200,000	200,000		
Grants		10,000	10,000		
Agreements		160,000	160,000		
Total Revenues		370,000	370,000		
Expenses					
Wages & Benefits	54,504				
Maintenance	63,669	310,000	310,000		
General Expense	3,639	5,644	4,000	(1,644)	(29.13%)
Service Agreement	6,267	15,000	15,000		
Other	16,855	60,000	60,000		
Long-term Debt	11,060				
Total Expenses	155,994	390,644	389,000	(1,644)	(0.42%)
Net Difference	155,994	20,644	19,000	(1,644)	(7.96%)

Goals & Objectives

Purpose

Brockton's planning staff primarily oversee the administration of the zoning by-law and site plan control approval process. This also includes consultation with the public related to inquiries for interpretation and knowledge of the zoning by-law for obtaining building permits and permitted land uses. The Bruce County Planning and Development Department provides Planning services related to Zoning By-Laws and Official Plan Amendments, Minor Variances, Consent Applications and Draft Plan Approval for Subdivisions.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Consultation work on the Plan the Bruce, Bruce County Official Plan
- Administration of Site Plan Approval

2024 Goals and Objectives

- Commence Local Official Plan and Zoning By-Law review.

Summary of Significant Changes

- Increase in Service Agreements to reflect continued consultant services retained for County Official Plan review as well as one time increase to retain Planning Consultant for conducting Local Official Plan review and Zoning By-Law update.
- Service level increase for mileage related to staff attending training and seminars.



2024 Operating Budget Summary Planning

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
License & Permits	20,785	21,500	21,500		
Reserve Fund			40,000	40,000	
Total Revenues	20,785	21,500	61,500	40,000	(186.05%)
Expenses					
Wages & Benefits	42,457	40,524	48,127	7,603	18.76%
Maintenance	71	200	200		
General Expense	23,213	16,149	16,702	553	3.42%
Service Agreement	21,292	60,883	80,883	20,000	32.85%
Total Expenses	87,033	117,756	145,912	28,156	23.91%
Net Difference	66,248	96,256	84,412	(11,844)	(12.30%)

Goals & Objectives

Purpose

Saugeen Conservation was established in 1950 as a result of increased flooding problems in and around the communities developed along the Saugeen River.

The Authority has a jurisdiction of over 4,632 sq. km (1,788 square miles). There are currently 15 member municipalities within the Authority jurisdiction.

The Conservation Authorities Act was amended to require the Conservation Authority to identify programs that required cost apportioning agreements and other changes to the payment structure.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Presented the possible alternatives related to the cliff erosion study to Council
- Obtained additional geotechnical reports relating to the cliff erosion study
- Submitted application to the Disaster Mitigation and Adaptation Fund for the cliff erosion study
- Signed a new cost sharing agreement with the Saugeen Valley Conservation Authority

2023 Goals and Objectives

- Present revised geotechnical information to Council and confirm preferred alternative for the cliff erosion study
- Complete engineering and design for preferred alternative for cliff erosion study
- Review available grant and/or sponsorship opportunities for the cliff erosion study

Summary of Significant Changes

- Increase in estimated engineering cost for the completion of the cliff erosion study and design if applicable.
- Increase of \$26,172 for Saugeen Valley Conservation Authority



**2024
Operating Budget Summary
Conservation Authority**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Service Agreement	218,743	257,827	343,999	86,172	33.42%
Transfers to Reserves			100,000	100,000	100.00%
Total Expenses	218,743	257,827	443,999	186,172	72.21%
Net Difference	218,743	257,827	443,999	186,172	72.21%

Goals & Objectives

Purpose

To advise Council of Heritage issues and to ensure that the historical continuity of the community is maintained.

2023 In Review

In 2023, the following projects were completed or are currently in the process of completion:

- Installation of historic plaques for Bridge 11 and Truax Dam
- Reorganization of the Heritage Archives Collection at the Greenock Works Shop
- Review of Heritage Trust Fund Program By-Law
- Planning for Doors Open 2024

2024 Goals and Objectives

- Finalizing planning of Doors Open 2024 and management of the event in September 2024
- Hold a public meeting with heritage property owners to discuss the Ontario Heritage Act changes and updating the Municipal Heritage Register
- Updating the Heritage Trust Fund Program By-Law
- Creation of Award for Preservation and Promoting Brockton Heritage

Summary of Significant Changes

- Carry over of \$7,500 budgeted in 2023 for design work and planning associated with 2024 Doors Open Event which was not used and could be transferred to the 2024 budget
- Increase of \$500 for Heritage Register public meeting advertising and refreshments
- Removal of \$10,000 Grants Ontario for summer student
- Increased Service Agreements to accurately reflect the IT costs



**2024
Operating Budget Summary
Heritage**

	2023 Actuals	2023 Approved Budget	2024 Draft Budget	2024 Budget Change (\$)	2024 Budget Change (%)
Revenues					
User Fees	(30)	1,000	1,000		
Grants		10,000	10,000		
Donations		100	100		
Other Revenue	12				
Total Revenues	(18)	11,100	11,100		
Expenses					
General Expense	38,402	8,300	2,300	(6,000)	(72.29%)
Service Agreement	710	80	80		
Total Expenses	39,112	8,380	2,380	(6,000)	(71.60%)
Net Difference	39,130	(2,720)	(8,720)	(6,000)	(220.59%)

Appendix A - Definitions

Municipal budgets can be difficult to read and understand. The following definitions, phrases and examples will help you navigate the budget.

A

Amortization is the rate and capitalization thresholds unique to each individual municipality and can lead to significant differences between operating cost and total replacement cost.

Assessment is the market value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.

Assessment Growth is the amount of omitted and new assessments net of any tax or assessment appeals for a given year. These are changes made to the annual assessment roll after the roll has closed for a given year.

C

Consumer Price Index (CPI) is an indicator of changes in consumer prices experienced by Canadians.

Current Value Assessment (CVA) is the amount of money a property would realize if sold at arm's length by a willing seller to a willing buyer. To calculate a property's assessed value, MPAC analyzes market information from similar types of properties in the vicinity.

Canada Community-Building Fund (CCBF) -Gas Tax Funding is funding provided by the Government of Canada. This federal initiative is based on a long-term

vision of sustainability for Canadian cities and communities, including four interdependent dimensions—economic, environmental, social and cultural. The program is intended to achieve results leading to cleaner air, cleaner water and reduced greenhouse gas emissions.

E

Efficiencies refer to the savings realized or additional revenue generated using existing resources.

Effectiveness refers to whether a goal or objective is achieved. For example, garbage is picked up on time; therefore, the program is effective.

G

Grant is a monetary contribution—typically from one level of government to another—as a means to lend support to a specific service, a program or function.

Growth is when additional costs are incurred to provide the same level of service to more citizens.

I

Inter-departmental Expenses are expenses allocated from one department to another.

Inter-departmental Revenue is the amount recovered by one department from another.

L

A **levy** is a percentage associated with property values to determine the taxes owing which fund Municipal services.

Long-term Debt matures more than one year after it has been issued.

M

Municipal Property Assessment Corporation (MPAC) is an independent body formed by the Provincial government. MPAC is the largest assessment jurisdiction in North America, responsible for accurately assessing and classifying more than five million properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario.

N

Non-tax Supported Budget is self-supporting and does not require a property tax transfer. The Municipality's Water Services, Wastewater, and the services regulated by the Ontario Building Code (OBC) are represented in this budget. The costs associated with these respective service areas are 100 percent recovered through user fees, permit fees or other non-tax sources.

O

Ontario Municipal Partnership Fund (OMPF) is the Province's main general assistance grant to municipalities.

Ontario Community Infrastructure Fund (OCIF) provides steady, long-term funding for small, rural and northern communities to develop and renew their infrastructure. Each year the Municipality is provided with a base amount of funding and can apply for "top-up funding" for capital projects.

Obligatory – created whenever a statute requires revenues for special purposes to be segregated, e.g., Utilities Reserve Funds, or

Discretionary – created whenever Council wishes to earmark revenues to finance a future project for which it has authority to spend money, e.g., Equipment Reserve Funds and the Asset Renewal Reserve Fund.

P

Payment-in-lieu is compensation from the federal, provincial and/or municipal governments in recognition of lost property tax revenue.

Federally and provincially owned land are exempt from taxation; however, they often compensate the municipality with "payment-in-lieu of taxes."

R

A **Reserve** is an allocation of accumulated net revenue. Reserves do not refer to any specific asset and do not require the physical segregation of money or assets.

Reserve Funds are assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be:

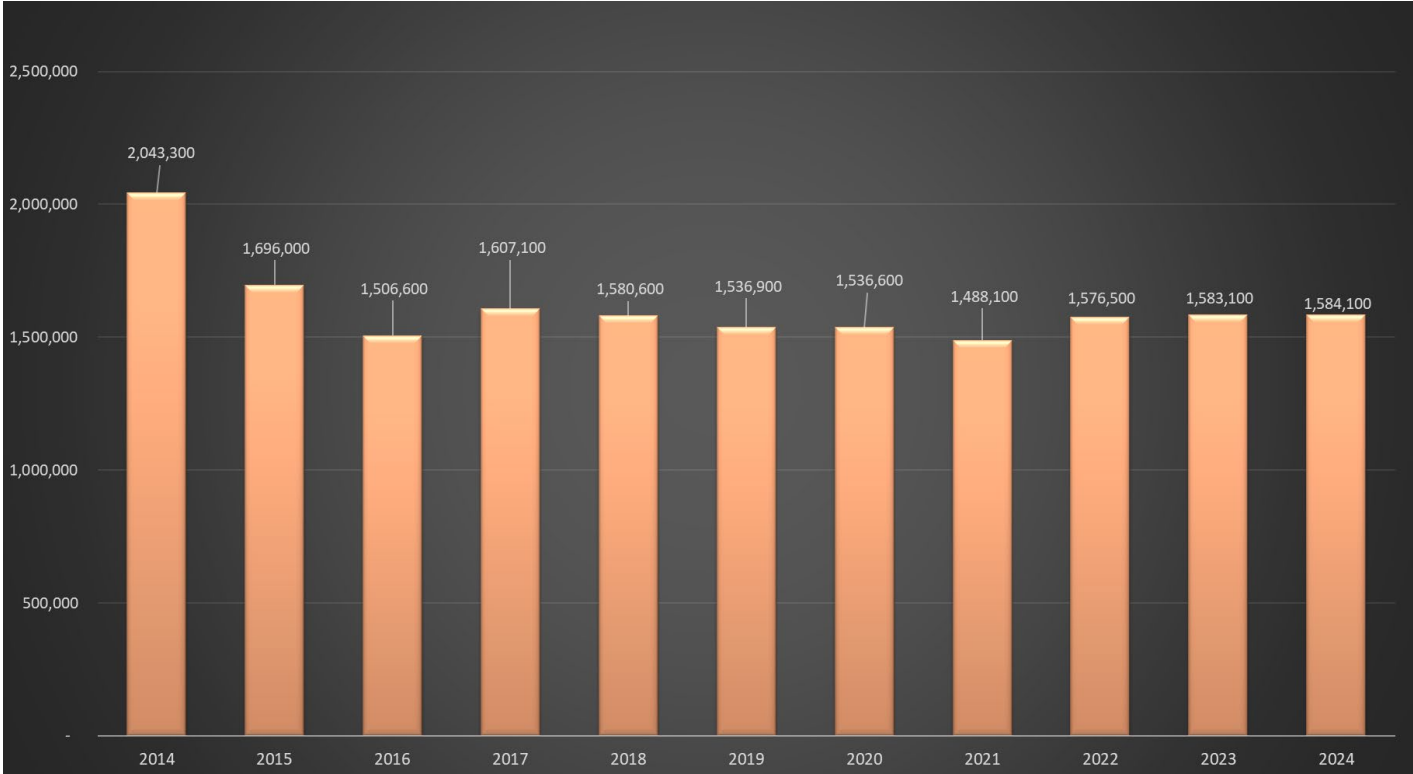
S

Supplementary Revenue is based on the supplementary and omitted assessments issued by MPAC for new properties or improvements to properties that were not assessed on the annual assessment roll. Omitted assessments can be issued as far back as the current year plus two years.

Appendix B – External Funding

Ontario Municipal Partnership Fund (OMPF)

Historically the Municipality of Brockton has experienced a decrease in the Ontario Municipal Partnership Fund (OMPF) grant funding over the past seven years. In 2019-2020, the funding stayed consistent, however for 2023 the Municipality experienced an increase of \$6,600. For 2024, the Municipality will have an increase in funding of \$1,000 however Brockton

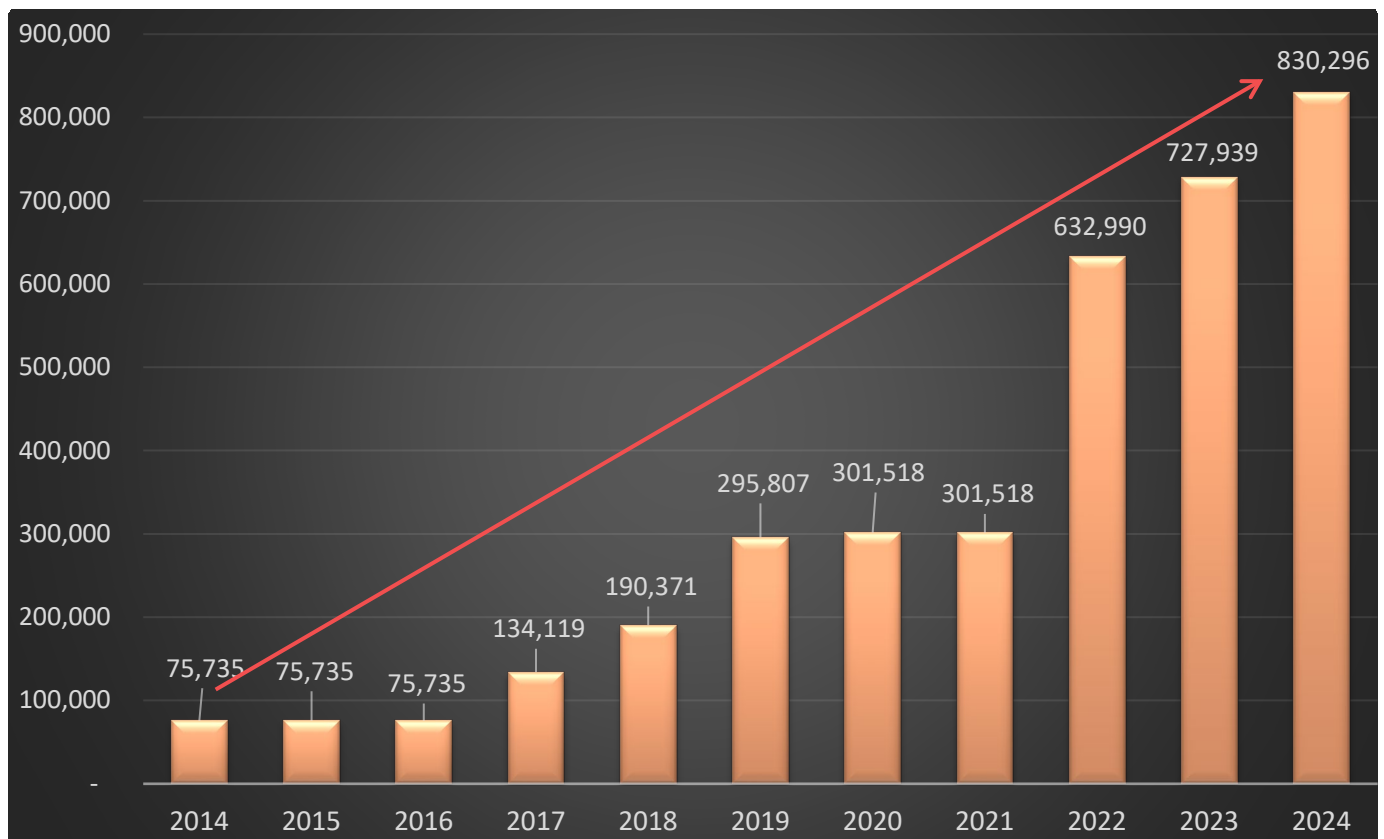


Ontario Community Infrastructure Fund (OCIF)

Each year the Municipality receives funding from the Ontario Community Infrastructure Fund (OCIF) which is allocated towards the continuous updating of our municipal roads infrastructure. From 2014 – 2016, the Municipality of Brockton received \$75,735 each year.

Since 2017 there has been an increase in the OCIF funding which goes towards the municipal roads infrastructure improvements.

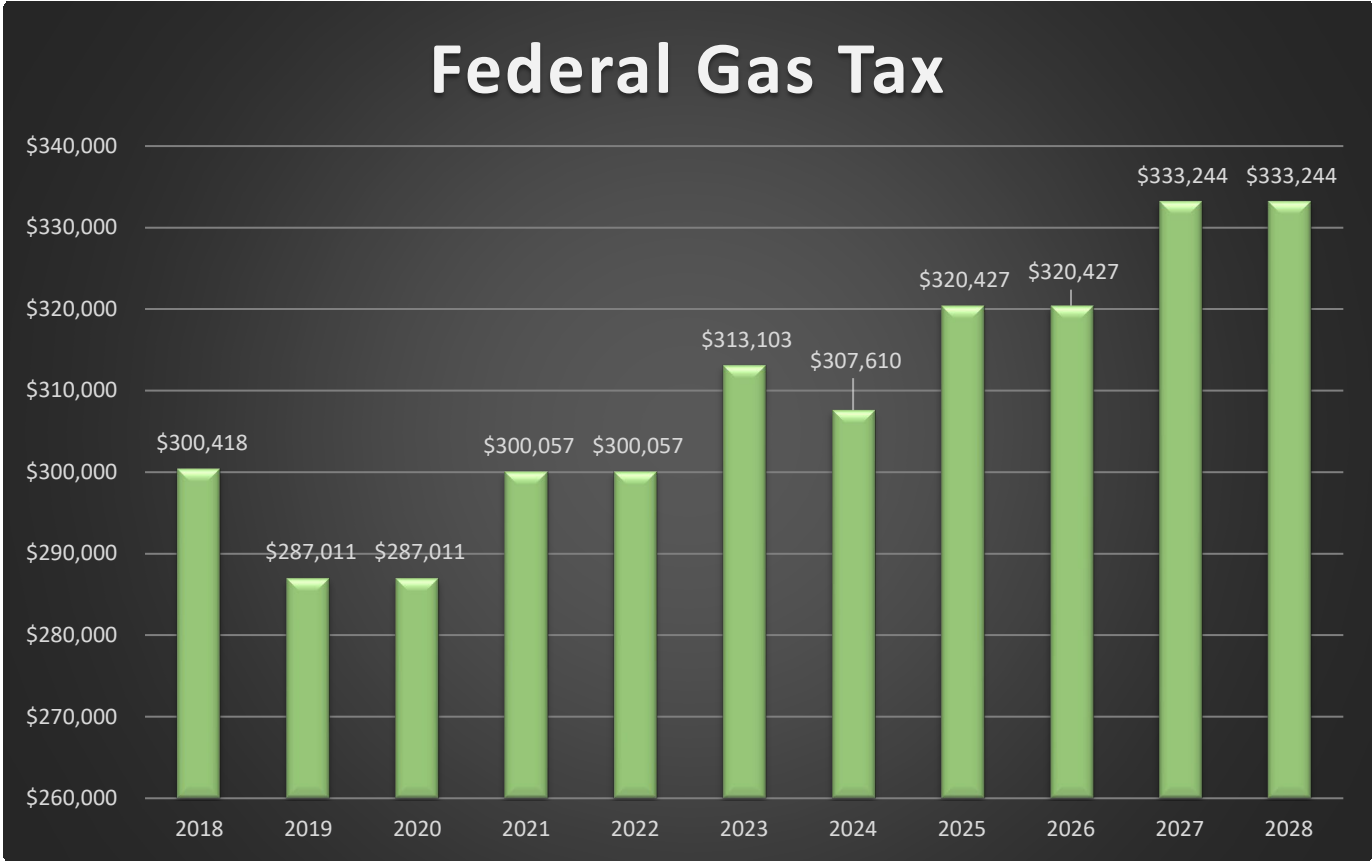
The Municipality received notification that there will be an increase to the OCIF Funding in 2024 with funding totaling \$830,296 – which is an increase of \$102,357 from 2023



Canada Community-Building Fund (CCBF) – (previously known as the Federal Gas Tax)

Brockton will receive a total of \$307,610 gas tax funds going to roads infrastructure in 2024, this is a decrease in funding of \$5,493.

As per the agreement with AMO, the Municipality of Brockton must sustain capital investments of \$2,799,181 annually to meet the incremental requirements of section 3.2 of the Funding Agreement.



Appendix C – Capital Projects



2024 Capital Budget Summary

	2023 Net Budget	2024 Revenue	2024 Expenditures	2024 Net	2024 Net Budget Change (\$)	2024 Net Budget Change (%)
General Government		30,000	30,000			
Fire-Walkerton	21,000	215,000	364,850	149,850	128,850	613.6%
Streets/Roads		1,870,296	2,075,000	204,704	204,704	100.0%
Street Lights		20,000	20,000			
Water		135,000	135,000			
Sewage Treatment Plant		685,000	685,000			
Sewage Collection System						
Cemetery	35,000				(35,000)	(100.0%)
Recreation Administration		215,000	215,000			
Recreation Parks		88,000	121,000	33,000	33,000	100.0%
Recreation Pool		36,000	36,000			
Recreation Community Centre	15,000		180,000	180,000	165,000	1,100.0%
Recreation Lobies Park						
Brockton Soccer Fields						
Library - Walkerton			7,500	7,500	7,500	100.0%
EDC		1,940,000	1,945,000	5,000	5,000	100.0%
Total	71,000	5,234,296	5,814,350	580,054	509,054	717.0%

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
General Government				
Expenses:				
02-3108-2400 WEBSITE RE-DESIGN	-	30,000	100%	30,000
	-	30,000	100%	30,000

ORGANIZATION

Capital Projects

Project	3108-2400 WEBSITE RE-DESIGN		
Department	General Government		
Version	1.Department Submission	Year	2024

Description

Project Description

The website will be transferred to a new platform as the website provider has indicated the old system will not be supported at some point in the future. The transition to the new platform will involve a theme refresh and significant improvements to the site mapping and overall functionality.

Justification of Project Need

The municipal website is one of Brockton's most prominent and commonly used methods for residents to obtain information about programs and services. It is important to ensure that the website is clear, accessible and easily searchable. The new platform will also allow staff to make changes that are more eye-catching and align better with our needs.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		30,000	30,000			
Expenditures Total		30,000	30,000			
Funding						
Reserve Funds						
Funding Total						

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Clerk	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Website Reserve Fund	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Fire-Walkerton				
Expenses:				
02-3120-2300 TURNOUT GEAR	-	21,000	100%	21,000
02-3120-2301 RADIO AND PAGER REPLACEMENT	-	9,000	100%	9,000
02-3120-2400 SCBA	-	334,850	100%	334,850
	-	364,850	100%	364,850

ORGANIZATION

Capital Projects

Project	3120-2300 TURNOUT GEAR		
Department	Walkerton Fire		
Version	1.Department Submission	Year	2024

Description

Project Description

Each year 3-4 sets of Bunker gear are purchased on a continual rotation so that the gear can be kept up to date with the requirements for NFPA standard 1851.

Justification of Project Need

NFPA 1851-Structural fire fighting ensembles and ensemble elements shall be retired in accordance with 10.2.1 or 10.2.2, no more than 10 years from the date the ensembles or ensemble elements were manufactured 10.2.1 and 10.2.2 are Disposition of Retired Elements

Budget

Total 2024 Budget 2025 Budget 2026 Budget 2027 Budget 2028 Budget

Expenditures

Project Expenditures	21,000	21,000
Expenditures Total	21,000	21,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3120-2301 RADIO AND PAGER REPLACEMENT		
Department	Walkerton Fire		
Version	1.Department Submission	Year	2024

Description

Project Description

Ongoing replacement of several radios and pagers each year to avoid a large cost to replace the entire stock of radios and pagers in a one time purchase.

Justification of Project Need

Several of our radios are no longer produced and as such we must replace them before they are no longer able to be serviced. This project will also allow us to maintain battery supplies for our older hand held radios should they need to be replaced.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	9,000	9,000			
Expenditures Total	9,000	9,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3120-2400 SCBA		
Department	Walkerton Fire		
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of 15 year old SCBA.

Justification of Project Need

The NFPA standard for replacement of air bottles is 15 years. More than 90% of the bottles used at the Walkerton fire department will reach their end of life in 2024. Bottles have changed since the last purchase of packs so the new bottles do not fit the old packs. In addition the packs we have are starting to have issues at annual inspection which increases cost of use and is minimizing the number of in service packs we have available in an emergency. Further the 15 year old packs are now obsolete making parts very difficult and expensive to get.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	334,850	334,850			
Expenditures Total	334,850	334,850			
Funding					
Reserve Funds					
Funding Total					

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Multi-Source Funding	
Reserve Fund	Equipment - Walkerton Fire	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Streets/Roads				
Expenses:				
02-3130-1612 YONGE ST (DURHAM - JACKSON)	-	200,000	100%	200,000
02-3130-2400 YONGE STREET NORTH RECONSTRUCTION	-	-	- %	-
02-3130-2401 RESURFACING OF CHEPSTOW ROAD	-	-	- %	-
02-3130-2402 1 TON DUMP BOX	-	35,000	100%	35,000
02-3130-2403 SINGLE AXLE PLOW TRUCK	-	300,000	100%	300,000
02-3130-2404 RIDOUT STREET CULVERT	-	-	- %	-
02-3130-2405 TWO GRADERS	-	540,000	100%	540,000
02-3130-2406 REPLACEMENT OF STRUCTURE 18, BRANT TOWN:	-	1,000,000	100%	1,000,000
	-	2,075,000	100%	2,075,000

ORGANIZATION

Capital Projects

Project	3130-1612 YONGE ST (DURHAM - JACKSON)		
Department	Roads		
Version	1.Department Submission	Year	2024

Description

Project Description

Complete rehabilitation of Yonge St from Durham to Jackson. Rehabilitation of Water and Wastewater systems, Storm and Sanitary Sewer. New road bed, grade and asphalt to be included.

Justification of Project Need

Complete reconstruction of road and underground services required as the assets are nearing the end of their useful lifespan .

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	200,000	200,000			
Expenditures Total	200,000	200,000			
Funding					
Reserve Funds	200,000	200,000			
Funding Total	200,000	200,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Roads Supervisor	
Funding & Administration		
Funding Source	Grant - Federal	
Reserve Fund		
Grant (If Appl.)	Federal Gas Tax	
Tender # (If Appl.)		Moorefield
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2402 1 TON DUMP BOX		
Department	Roads		
Version	1.Department Submission	Year	2024

Description

Project Description

Purchased a 1 Ton Chevrolet Cab and Chassis for the Greenock Works Shop in 2023, the dump box is required and not included in the purchase of the truck.

Justification of Project Need

As part of ongoing fleet management and expectation from rate payers to be delivering valuable service, the Greenock shop was identified as requiring a 1 ton truck to perform road maintenance activities. As approved by Council in 2023, the purchase has been completed with Reserve funds, to be replenished in the 2024 budget.

Budget

Total 2024 Budget 2025 Budget 2026 Budget 2027 Budget 2028 Budget

Expenditures

Project Expenditures	35,000	35,000
Expenditures Total	35,000	35,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2403 SINGLE AXLE PLOW TRUCK		
Department	Roads		
Version	1.Department Submission	Year	2024

Description

Project Description

Purchase of new plow truck for the Walkerton works shop.

Justification of Project Need

In order to maintain the current level of service, and to meet and exceed the Minimum Maintenance Standards as legislated by the Province, staff are requesting the purchase of a new single axle plow truck to be stationed at the Walkerton Works Shop.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	300,000	300,000			
Expenditures Total	300,000	300,000			
Funding					
Long-Term Debt	300,000	300,000			
Funding Total	300,000	300,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2405 TWO GRADERS		
Department	Roads		
Version	1.Department Submission	Year	2024

Description

Project Description

In 2019, the Operations department received approval to enter into lease agreements with John Deere for two (2) road graders, with the option to purchase at the end of the term (2024).

Justification of Project Need

The lease term ends in 2024 and the requirement to purchase the units will allow staff to continue to maintain road surface conditions as per maintenance requirements.

Operations staff use these pieces of equipment year round to maintain surface conditions and perform winter control activities to allow the movement of vehicles on suitable road surfaces.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	540,000	540,000			
Expenditures Total	540,000	540,000			
Funding					
Long-Term Debt	540,000	540,000			
Funding Total	540,000	540,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2406 REPLACEMENT OF STRUCTURE 18, BRANT TOWNSHIP		
Department			
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of Structure 18 in the Township on Brant on Concession Road 8 between sideroads 20 and 25 North.

Justification of Project Need

Existing structure is nearing the end of its useful life and requires full replacement.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
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Expenditures

Project Expenditures	1,000,000	1,000,000			
Expenditures Total	1,000,000	1,000,000			

Funding

Provincial Grants	1,000,000	1,000,000			
Funding Total	1,000,000	1,000,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Brant	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Grant - Provincial	
Reserve Fund		
Grant (If Appl.)	OCIF 2024 Funding	
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Street Lights				
Expenses:				
02-3134-2400 CATHERINE STREET PARKING LOT LIGHTS	-	20,000	100%	20,000
	-	20,000	100%	20,000

ORGANIZATION

Capital Projects

Project	3134-2400 CATHERINE STREET PARKING LOT LIGHTS		
Department	Streetlights		
Version	1.Department Submission	Year	2024

Description

Project Description

New street lights in the municipal parking lots on Catherine Street.

Justification of Project Need

Existing lights are no longer compatible and parts are not available. One of the 8 units has stopped working and is not fixable. Replacement of the 8 units to take place.

Budget

Total 2024 Budget 2025 Budget 2026 Budget 2027 Budget 2028 Budget

Expenditures

Project Expenditures	20,000	20,000
Expenditures Total	20,000	20,000

Funding

Reserve Funds		
Funding Total		

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Equipment - Westario Funds	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Recreation Administration				
Expenses:				
02-3160-2400 HALF-TON CREW CAB PICK-UP TRUCK	-	70,000	100%	70,000
02-3160-2401 TRACTOR REPLACEMENT	-	145,000	100%	145,000
	-	215,000	100%	215,000

ORGANIZATION

Capital Projects

Project	3160-2400 HALF-TON CREW CAB PICK-UP TRUCK		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of the 2008 Chevrolet Silverado with 201,600 km with a new half-ton crew cab pickup truck.

Justification of Project Need

The 2008 Chevrolet Silverado is at the end of its life expectancy. There is currently 201,600 kms on this pickup truck. The truck has been taken to a garage where it was determined that the truck needs costly repairs to the rear differential. To invest the amount of money required to repair this truck would not be the most fiscal responsible decision.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	70,000	70,000			
Expenditures Total	70,000	70,000			
Funding					
Long-Term Debt	70,000	70,000			
Funding Total	70,000	70,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Long-Term Debt	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3160-2401 TRACTOR REPLACEMENT		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Trade-in and Replacement of 2010 John Deere 303AE tractor with 1,624 hours, with cabbed tractor inclusive of front loader, bucket, forks, front mount snowblower, backhoe attachment, and sweeper.

Justification of Project Need

The tractor located at the Cargill Community Centre is undersized and beginning to have costly repairs. Recreation has added increased recreation services in winter with the Skating Oval and Ski Trails and routinely clears various parking areas. Having a tractor with a backhoe attachment would alleviate the need to have Public Works Staff bring a backhoe to a job site and result in efficiencies and minimize unnecessary costs as a result of renting a mini-excavator for certain projects. Staff will transfer the Massey Ferguson 1736, bucket, sweeper, forks and snow blower from Walkerton to Cargill to service the Cargill Community Centre.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	145,000	145,000			
Expenditures Total	145,000	145,000			
Funding					
Long-Term Debt	125,000	125,000			
Other	20,000	20,000			
Funding Total	145,000	145,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Long-Term Debt	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Recreation Parks				
Expenses:				
02-3161-2400 EVENT TRAILER	-	18,000	100%	18,000
02-3161-2402 DOWNTOWN PLANTERS	-	30,000	100%	30,000
02-3161-2403 PARK GARBAGE/RECYCLE BINS	-	30,000	100%	30,000
02-3161-2404 MOWER REPLACEMENT	-	20,000	100%	20,000
02-3161-2405 HERTIAGE WATER GARDEN PERGOLAS	-	23,000	100%	23,000
	-	121,000	100%	121,000

ORGANIZATION

Capital Projects

Project	3161-2400 EVENT TRAILER		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Purchase of a Brockton Events Trailer.

Justification of Project Need

With lack of storage within Municipal buildings we are finding ourselves storing equipment used for events in various locations. The Brockton tents are stored in a shed that pests are able to access easily. When staff set up for events they need to use all Recreation trucks to haul tents, cinder blocks, tables, chairs, sound system and whatever else is needed for an event taking trucks away from completing day to day operations. Purchasing an events trailer staff are able to have all equipment needed for events to be in one place easily accessible to hook up and go to an event. The trailer also gives Brockton a rolling advertising sign by having it wrapped in eye catching advertisement.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		18,000	18,000			
Expenditures Total		18,000	18,000			
Funding						
Municipal Grants		18,000	18,000			
Funding Total		18,000	18,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Donation	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2402 DOWNTOWN PLANTERS		
Department			
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of existing cement downtown planter with new self-watering planters.

Justification of Project Need

The current cement downtown planters are deteriorating and are beginning to show signs of cracking. The new planters being proposed are self-watering planters, they consist of a water reservoir that staff will be required to refill twice a week rather than the current planters that are required to be watered every other day.

The previous planters are no longer safe to use, the purchase of new planters is required to continue to provide a beautiful downtown. There will be no planter downtown Walkerton if we are unable to proceed with the purchase of new ones.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	30,000	30,000			
Expenditures Total	30,000	30,000			
Funding					
Municipal Grants	30,000	30,000			
Funding Total	30,000	30,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Grant - Provincial	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2403 PARK GARBAGE/RECYCLE BINS		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of 15 - 45 gallon drum garbage containers in parks with new split garbage/recycle containers.

Justification of Project Need

Currently there are 15 - 45 gallon drum garbage containers throughout the Parks in Walkerton. The drums are rusting and the bottoms of the drums are falling out. 45 gallon drum garbage cans have been a health & safety concern as staff have to use their knees to help lift the garbage into the truck/dumpsters. With the increase of needles being found in the garbages, staff are concerned with having to handle such big garbage bags. With the purchase of the combo garbage/recycle cans we can help reduce the amount of plastic that ends up in the landfill by being able to offer recycling. The bags in these cans are smaller and easier to handle.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	30,000	30,000			
Expenditures Total	30,000	30,000			
Funding					
Municipal Grants	30,000	30,000			
Funding Total	30,000	30,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Grant - Provincial	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2404 MOWER REPLACEMENT		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of 2002 John Deere Z757 zero turn mower with 3,635 hours with new stand-on lawn mower.

Justification of Project Need

The 2003 John Deere Z757 zero turn mower is at the end of its useful life for safe operation and costly fixes. This mower is used to cut a number of locations throughout Walkerton and is essential to spring, summer, fall maintenance activities.

Budget

Total 2024 Budget 2025 Budget 2026 Budget 2027 Budget 2028 Budget

Expenditures

Project Expenditures	20,000	20,000
Expenditures Total	20,000	20,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2405 HERTIAGE WATER GARDEN PERGOLAS		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Replace three deteriorating Pergolas in Heritage Water Gardens.

Justification of Project Need

The three pergolas at Heritage Water Gardens are beyond repair and are in need of being replaced. The pergolas were constructed in 2001 when the park was developed, many people come to that park and enjoy the shade the pergolas provide. The pergolas are beginning to lean and the top sections are starting to fall off causing safety concerns for all users of the park.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		23,000	23,000			
Expenditures Total		23,000	23,000			
Funding						
Reserve Funds						
Funding Total						

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Multi-Source Funding	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Recreation Pool				
Expenses:				
02-3162-2400 DIVING BOARD	-	36,000	100%	36,000
	-	36,000	100%	36,000

ORGANIZATION

Capital Projects

Project	3162-2400 DIVING BOARD		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Diving board for Centennial Park Pool.

Justification of Project Need

When the pool basin was renovated in 2020 the existing diving boards were removed due to safety concerns of the age and the height of the equipment. In recent years there has been multiple requests from users that a diving board be reinstalled. Lifeguards have noted it is better for swimming lessons to have participants jump into the water off a diving board to make participants more comfortable with water.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	36,000	36,000			
Expenditures Total	36,000	36,000			
Funding					
Other	36,000	36,000			
Funding Total	36,000	36,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Donation	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Recreation Community Centre				
Expenses:				
02-3163-2400 WALKEROTN COMMUNITY CENTRE REFRIGERATIC	-	180,000	100%	180,000
02-3163-2401 FLOOR SCRUBBER	-	-	- %	-
	-	180,000	100%	180,000

ORGANIZATION

Capital Projects

Project	3163-2400 WALKEROTN COMMUNITY CENTRE REFRIGERATION COMPRESSORS		
Department	Recreation		
Version	1.Department Submission	Year	2024

Description

Project Description

Replacement of existing Mycom reciprocating compressors and electric motors with 2 new Mycom 2MII reciprocating compressors and electric motors.

Justification of Project Need

The current refrigeration compressors are over 22 years old and are showing signs of wear and tear. 2023 summer overhaul of Compressor #2 showed signs of the compressor nearing end of life with wear to the cylinders and other reciprocating components. In the event of a compressor failure there is a high probability of the ice melting and needing to be taken out and replaced which is a two to three week process. New Mycom M2II compressor will reduce maintenance costs by increasing overhaul intervals from 8,000 hours to 16,000 hours. The new design of compressors decreases routine maintenance time by having components more accessible.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		180,000	180,000			
Expenditures Total		180,000	180,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
Library - Walkerton				
Expenses:				
02-3170-2400 FLOOR SCRUBBER	-	7,500	100%	7,500
	-	7,500	100%	7,500

ORGANIZATION

Capital Projects

Project	3170-2400 FLOOR SCRUBBER		
Department	Library		
Version	1.Department Submission	Year	2024

Description

Project Description

Purchase of a new 18" battery operated floor scrubber.

Justification of Project Need

Currently Custodial staff use a mop and bucket to clean at the Walkerton Library, Cargill Library, Walkerton Fire Hall, Brant Roads Shop/Saugeen Mobility offices and the Brockton Municipal Office. To ensure a thorough clean floor, cleaning staff are requesting the purchase of a new 18" battery operated floor scrubber than can easily be transported to each facility.

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	7,500	7,500			
Expenditures Total	7,500	7,500			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Capital Analysis For period ending

Account/Description	2024 YTD Actuals	2024 Approved Budget	% of Annual Budget Remaining	2024 Budget vs Actual Variance
EDC				
Expenses:				
02-3185-2300 ERBP Street Lights	-	30,000	100%	30,000
02-3185-2301 ERBP - Phase 3	-	1,900,000	100%	1,900,000
02-3185-2302 BUSINESS PARK ENTRANCE SIGN - PHASE II	-	15,000	100%	15,000
	-	1,945,000	100%	1,945,000

ORGANIZATION

Capital Projects

Project	3185-2300 ERBP Street Lights		
Department			
Version	1.Department Submission	Year	2024

Description

Project Description

Installation of street lights on roads constructed in 2022 , Creighton Road and remaining portion of Eastridge road.

Justification of Project Need

Currently there is no streetlights or servicing in the expanded service area, which includes the area for the apartment complex currently being constructed as well as the new location for the soccer field parking lot.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		30,000	30,000			
Expenditures Total		30,000	30,000			
Funding						
Reserve Funds						
Funding Total						

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Equipment - Westario Funds	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3185-2301 ERBP - Phase 3		
Department			
Version	1.Department Submission	Year	2024

Description

Project Description

This is the third phase of a multi-year project. All lots in East Ridge Phase 1 and 2 have now been sold or are pending sale, save and except one 4.3 acre lot . There remains strong interest in lands and we are one of only a few communities across the region with serviced Industrial Lands for sale.

Phase 3 will see approximately 16 acres of land developed with Phase 4 proposed to follow with 22 .6 acres and approximately 8 reserved for a municipal complex.

The Phase 3 project was tendered and will start early in 2024 for \$1,670,800 plus HST plus utilities which are estimated at \$150,000 for fibre, hydro and natural gas this is the third phase of a multi-year project.

Justification of Project Need

This is a multi-year -multi phased project that supports economic development and growth of assessment in the community and provides employment opportunities to residents in the community and area

Budget

	Total 2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures					
Project Expenditures	1,900,000	1,900,000			
Expenditures Total	1,900,000	1,900,000			
Funding					
Long-Term Debt	1,900,000	1,900,000			
Funding Total	1,900,000	1,900,000			

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	CAO	
Funding & Administration		
Funding Source	Long-Term Debt	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3185-2302 BUSINESS PARK ENTRANCE SIGN - PHASE II		
Department			
Version	1.Department Submission	Year	2024

Description

Project Description

New back-lit sign at the entrance to the business park off County Road 19, at Creighton Road. At least 10 feet tall to be visible to vehicles from a distance.

Justification of Project Need

There is a great deal of investment and growth in the park, with new businesses seeking increased visibility through signage. Bruce Road 19 is expected to be a major entry point.

Budget

	Total	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Expenditures						
Project Expenditures		15,000	15,000			
Expenditures Total		15,000	15,000			
Funding						
Reserve Funds						
Funding Total						

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	CAO	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

Appendix D – Reserve & Reserve Fund Summary

2024 Reserve & Reserve Fund Balances

	Bank Account (7021)	Transfer from Reserve (0141) & Reserve Fund (0142)	Interest Earned to November 2023	Transfer to Reserves (1720) & Cap. Fund (1710)	Unused Transfers in 2023	Transferred to Short/Long-Term Investments	Total Available as of December 31, 2023	2024 Reserve Fund Contributions	2024 proposed outlay	Projected balance as of December 31, 2024
DISCRETIONARY RESERVE FUNDS	7,017,491	1,861,100	79,750	2,797,201	(3,415,916)	2,200,000	2,417,426	1,513,150	355,000	3,575,576
2700 Equipment Reserve Funds	313,219	12,100	90	150,000	(463,663)		(12,454)	210,000	215,000	(17,454)
6801 FM - RESERVE FUND - EQUIPMENT WALKERTON FIRE	9,255		154				9,409			9,409
6802 FM - RESERVE FUND - EQUIPMENT BROCKTON TREE	(239,404)		(3,591)				(242,995)			(242,995)
6803 FM - RESERVE FUND - EQUIPMENT MUNICIPAL DRAIN	573,462		10,024	67,515		500,000	151,001			151,001
6804 FM - RESERVE FUND - EQUIPMENT BRANT/GREEN LA	229,997		3,692				233,689			233,689
6805 FM - RESERVE FUND - EQUIPMENT MUNICIPAL OFFIC	200,470	140,000	4,010	30,000	108,883		203,363	75,000		278,363
6806 FM - RESERVE FUND - EQUIPMENT RECREATION	187		3				190			190
6807 FM - RESERVE FUND - EQUIPMENT STREETLIGHTS	28,166		438				28,604	10,000		18,604
6808 FM - RESERVE FUND - EQUIPMENT HERITAGE	620,717		9,642	206,986			837,345			837,345
6809 FM - RESERVE FUND - EQUIPMENT PROTECTIVE INS	18,408		297	750			19,455	2,250		21,705
6810 FM - RESERVE FUND - EQUIPMENT CARGIL LIBRARY	20,705		329	500			21,534			21,534
6811 FM - RESERVE FUND - EQUIPMENT DAYCARE	(8,406)		(107)	1,250			(7,263)	2,500		(4,763)
6812 FM - RESERVE FUND - EQUIPMENT WALKERTON LIB	45,277		703		40,000		85,980	40,000		45,980
6813 FM - RESERVE FUND - EQUIPMENT ZONING BY-LAW I	46,886		728				47,614	30,000		17,614
6814 FM - RESERVE FUND - EQUIPMENT BROCKTON WEB	250,118	173,000	3,885				81,003	50,000		31,003
6815 FM - RESERVE FUND - EQUIPMENT WESTARIO FUND	36,679		570				37,249			37,249
6816 FM - RESERVE FUND - EQUIPMENT DRY HYDRANT	12,561		195				12,756	30,000		42,756
6817 FM - RESERVE FUND - EQUIPMENT WALKERTON LAN	1,362,045	316,000	18,279	35,000		800,000	299,324			299,324
6818 FM - RESERVE FUND - EQUIPMENT INFRASTRUCTUR	49,641	45,000	846	5,000			10,487	12,000		22,487
6819 FM - RESERVE FUND - EQUIPMENT WALKERTON CEN	1,724,410	1,175,000	20,373	225,200		800,000	(5,017)	650,400		645,383
6820 FM - RESERVE FUND - EQUIPMENT BROCKTON ROAL	42,556		661		35,000		78,217			78,217
6821 FM - RESERVE FUND - GENERAL GOVERNMENT	21,627		411				22,038			22,038
6822 FM - RESERVE FUND - EQUIPMENT ELECTIONS	1,067,260		182	2,043,000	(3,136,136)		(25,694)	500,000	10,000	464,306
6823 FM - RESERVE FUND - EQUIPMENT EDC EAST RIDGE	87,325		1,507	10,000			98,832			98,832
6824 FM - RESERVE FUND - EQUIPMENT LEGAL FEES	72,122		1,158	2,500			75,780			75,780
6826 FM - RESERVE FUND - EQUIPMENT ACCESSIBILITY F	47,361		848	7,500			55,709	15,000		70,709
6827 FM - RESERVE FUND - EQUIPMENT EMERGENCY ME/	234,949		3,660				238,599			238,599
6828 FM - RESERVE FUND - EQUIPMENT ELMWOOD FIRE	2,375		37				2,412			2,412
6830 FM - RESERVE FUND - EQUIPMENT GDCF	8,214		158	7,000			15,372	16,000		31,372
6831 FM - RESERVE FUND - EQUIPMENT COUNCIL	16,264		(1,483)			100,000	14,781			14,781
6832 FM - RESERVE FUND - EQUIPMENT ELMWOOD COMM	113,045		1,756	5,000			14,801			14,801
6837 FM - RESERVE FUND - EQUIPMENT WSIB	10,000		305				15,305			15,305
6838 FM - RESERVE FUND - EQUIPMENT SMART	12,107		189				12,296			12,296
6710 FM - RESERVE FUND - PARKING	2,915,714	1,405,000	28,188	506,940		800,000	1,245,842	175,036	820,000	600,878
6730 FM - RESERVE FUND - UTILITY	175,411		2,734				178,145			178,145
6740 FM - RESERVE FUND - COMMUNITY HERITAGE	2,200,261		903	1,000			2,200,261			2,200,261
6780 FM - RESERVE FUND - WESTARIO	56,530		1				58,433	2,000		60,433
6790 FM - RESERVE FUND - BROCKTON POLICE	7,130		16,353	205,000		800,000	7,131			7,131
6796 FM - RESERVE FUND - ONE TIME FUNDING	861,539		128,118				282,892	216,150		499,042
6797 FM - RESERVE FUND - RECREATION FACILITY										
Total Discretionary Reserve Funds	13,246,163	3,266,100	128,118	3,510,141	(3,415,916)	3,800,000	6,402,426	1,906,336	1,175,000	7,133,762

2024 Reserve & Reserve Fund Balances

	Bank Account (7021)	Transfer from Reserve (0141) & Reserve Fund (0142)	Interest Earned to November 2023	Transfer to Reserve (1720) & Cap. Fund (1710)	Unused Transfers in 2023	Transferred to Short/Long-Term Investments	Total Available as of December 31, 2023	2024 Reserve Fund Contributions	2024 proposed outlay	Projected balance as of December 31, 2024
OBLIGATORY RESERVE FUND										
4701 FM - PARK LAND RESERVE FUND	40,410		606	5,000			46,016			46,016
4702 FM - GAS TAX FUNDING	753,050	750,000	11,296				14,346		(200,000)	214,346
Total Obligatory Reserve Funds	793,460	750,000	11,902	5,000			60,362		(200,000)	260,362
GENERAL RESERVES										
Total Reserves										
Total Reserve & Reserve Fund Balance	14,039,643	4,016,100	140,020	3,515,141	(3,415,916)	3,800,000	6,462,788	1,906,336	975,000	7,394,124