



Budget Report

2026 Bruce County Budget



STRATEGIC PLAN IN A GLANCE

VISION

Bruce County, a welcoming, innovative, thriving community, committed to the well-being of current and future generations.

MISSION

We foster innovation and sustainable growth, leading, engaging, and collaborating in the delivery of excellent services for residents, businesses, and visitors to our community.

VALUES

Our values guide all our decisions and actions:



Excellence

Committed to adapting, enhancing, and evolving responsive services for our community.



Welcoming Community

Cultivate a welcoming community of diversity, equity, and inclusion.



Good Governance

Prioritize transparency, accountability, integrity, and respect in all we do.



Environmental Stewardship

Protect, preserve, and celebrate our natural environment.



Financial Sustainability

Building financial capacity to sustain our resources.

Community and Partnerships

support the community and our partners.

Goal 1:

Build a strong and inclusive community.

Goal 2:

Enhance and grow partnerships.

Culture and Capacity

strengthen our capacity to deliver

Goal 5:

Ensure a positive, inclusive, and accountable work culture.

Goal 6:

Be an employer of choice.

Growth and Innovation

embrace innovation and foster responsible growth

Goal 3:

Strengthen County's use of technology and innovative initiatives.

Goal 4:

Promote responsible growth.

Environment and Climate Change

increase our capacity to lead in sustainable environmental practices

Goal 7:

Build capacity to adapt to and mitigate the impacts of climate change.



Table of Contents

Strategic Plan	2
CAO's Message	5
What Makes Bruce County Unique	6
Budget Overview	7
Operating Budget	22
Capital Budget	27
Reserves	38
Departmental Budgets	42
Corporate Serving Departments	47
Community Development Departments	75
Community Services	93
Full Time Equivalents (FTE) Summary	114
Consolidated Budget Summary	122
Initiatives by Pressure Category	127
Detailed Budgets	135

CAO's Message

Staff are pleased to present Bruce County's proposed 2026 budget. The budget process provides the opportunity to prioritize resources to realize the visions set out in the 2023-2026 Bruce County Strategic Plan, and our Indigenous Reconciliation Framework. It also supports the implementation of council endorsed initiatives that are foundational in realizing the County's Strategic Vision. As we reach the final year of the Council term and this Strategic Plan cycle, our focus is on completing remaining priorities while ensuring work done today strengthens the foundation upon which future progress will be built.

Our guiding documents, alongside the budget, set the stage for realizing our Strategic Values: Excellence, Welcoming Community, Good Governance, Environmental Stewardship, and Financial Sustainability. Consistent with prior years, this budget aims to maintain current levels of service, make strategic investments in areas of priority identified by Council, identify and implement efficiencies, and ensure the long-term financial stability of the County.

The Bruce County 2026 budget delivers a balanced and forward-looking approach that sustains essential County-level services while reinforcing the foundation for long-term resilience and prosperity. Developed amid global economic uncertainty, including shifting trade policies, rising tariffs and ongoing inflationary pressures – the budget reflects a commitment to stability and adaptability. The themes outlined in AMO's Social and Economic Prosperity Review continue to inform this year's budget, shaping it to the evolving realities facing local government today.

We look forward to refining this budget based on council direction and putting the plan into action in 2026, continuing to provide lasting value to the communities we serve now and for generations to come.

Christine MacDonald, CAO

What makes Bruce County Unique

Located within the traditional territory of the Saugeen Ojibway Nation we have a **population approaching 75,000**.

Our population is expected to **grow by over 20,000 residents by 2045**. However, with 45% of renters spending over 30% of their income on housing and dwelling values rising 76% from 2016 to 2021 (17% faster than the provincial average) affordability is a challenge.

Bruce County had a **4.2% unemployment rate in April 2025**, while Ontario saw unemployment of 7.6%, maintaining a 10-year trend of being among the lowest in the country. The **living wage of \$23.05 per hour**, increased and is still only surpassed by the Greater Toronto Area, and local employers are finding it increasingly challenging to attract and retain skilled talent.

Our region **supplies 30% of Ontario's electricity** and is relied upon in the electrification of Canadian society through major energy investments. We also **produce a significant portion of the world's medical isotopes**, essential for sterilizing medical equipment and treating cancer.

We receive the **lowest provincial and federal funding among six comparable upper-tier county governments**. This underfunding impacts our ability to deliver essential services.

These opportunities and changes require a budget that is responsive to ensuring the long-term sustainability of County services and finances.



Budget Overview

Budget Environment

As of September 2025, Canada's inflation rate has returned to levels more consistent with historical averages, however this is the first time since 2021. Our municipal funding models have been unresponsive to the inflationary growth in recent years. This has put unprecedented strain on municipal finances across Ontario. Recent work by the Federation of Canadian Municipalities shows that **only 8 to 10 cents of every tax dollar goes to municipalities**, with the rest going to the provincial and federal governments. However, municipalities like ours are responsible for much of the infrastructure we each use in our daily lives.

The Association of Municipalities of Ontario continues to advocate for a renewed funding model for municipalities by asking for a Social and Economic Prosperity Review. Their initial work showed that municipalities are subsidizing areas of provincial responsibility. In fact, **in 2024 Bruce County provided over \$39 Million** in additional funding for housing, health services, and social services, beyond the provincial funding for these programs.

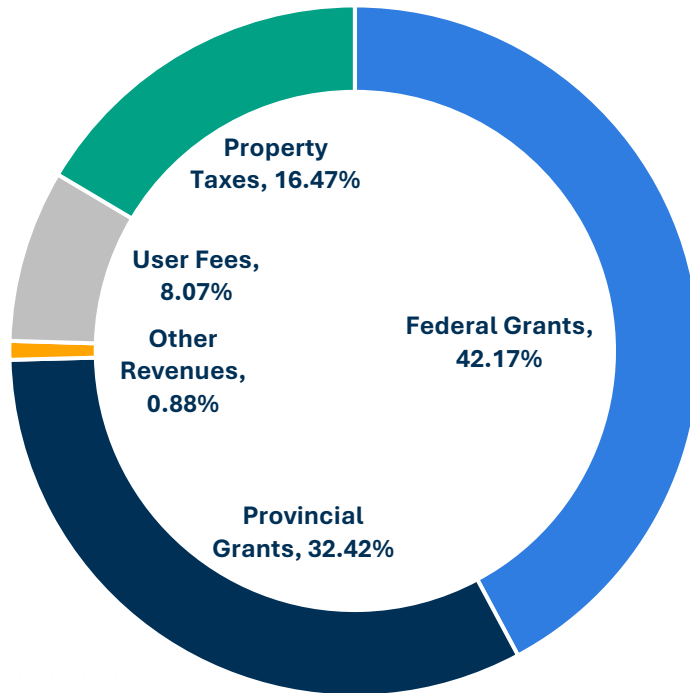
While both the provincial and federal governments have introduced programs to support housing and municipal infrastructure, **Bruce County and our area municipalities are struggling to systematically access funding**. The focus on providing funding to municipalities with housing targets has put undue strain on rural municipalities who are also experiencing unprecedented growth.

Bruce County continues to be an area that sees significant investment in energy infrastructure, agriculture, tourism, and other sectors. This investment creates incredible opportunities for the long-term wellbeing of our communities. However, this also requires long-term planning by us. This budget aims to navigate this budgetary environment and put Bruce County in a position to better realize opportunities.

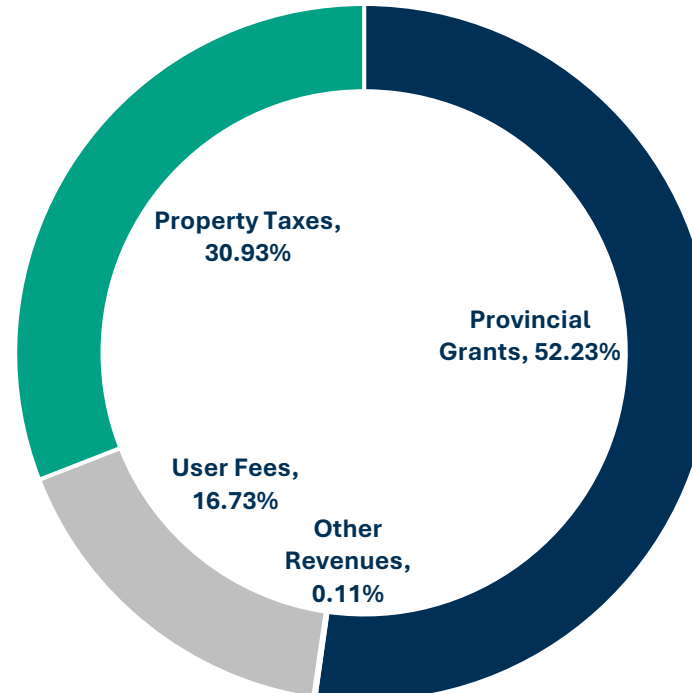
Community Services Funding

Our community serving departments receive funding through a number of sources, including other levels of government under various funding programs and formulas. The following summarizes operating and capital revenue sources.

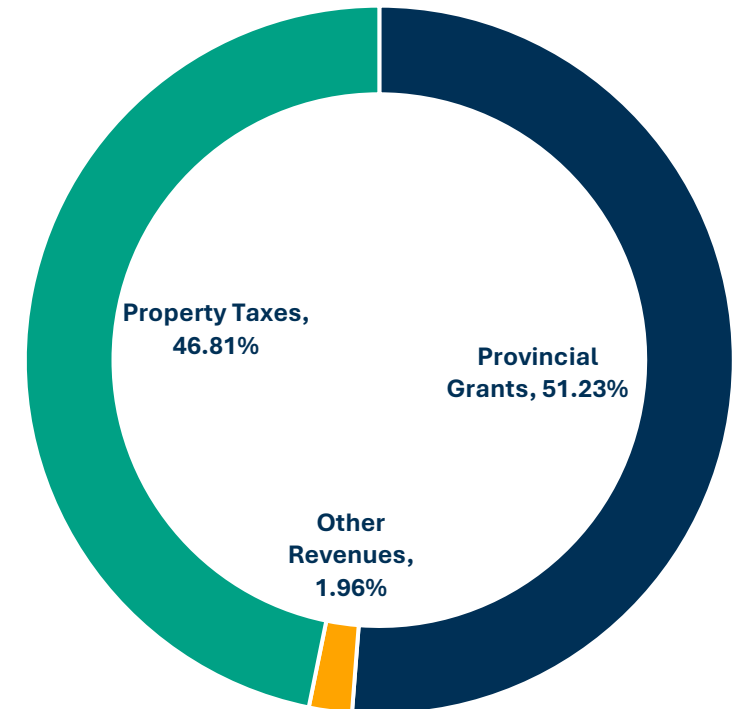
Human Services



Long Term Care

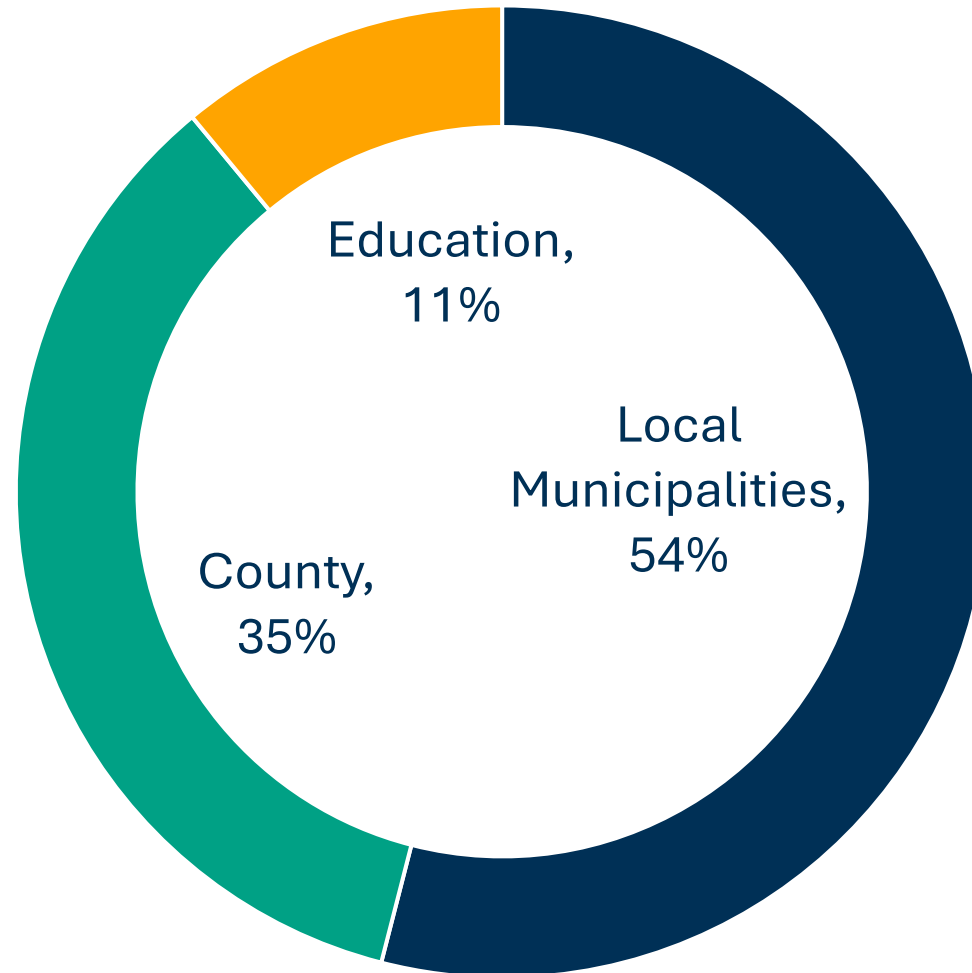


Paramedic Services



Budget Environment

Of the 8 cents from every tax dollar going to municipalities, Bruce County receives approximately 3 cents on average. The remainder goes to local municipalities and school boards.



2026 Budget Statistics

1% levy increase
is \$718,207

Assessment
Growth assumed
at 1.25%

Assumptions - Economic Factors

- Recent Inflation
 - CPI (Operating) – 2.4% in 2024, 2.6% 10-year average
 - NRBCPI (Capital) – 3.4% in 2024, 5.8% 10-year average
- Tarrieff Uncertainty – across the market and on select goods
- Lending Rates in 4 – 5% range
- Non-Union Cost of Living Increase 3.25%
 - Takes into consideration both recent inflation, and union increases

Focus & Principles

The 2026 Budget focuses on delivering on our strategic goals and objectives outlined by Council:

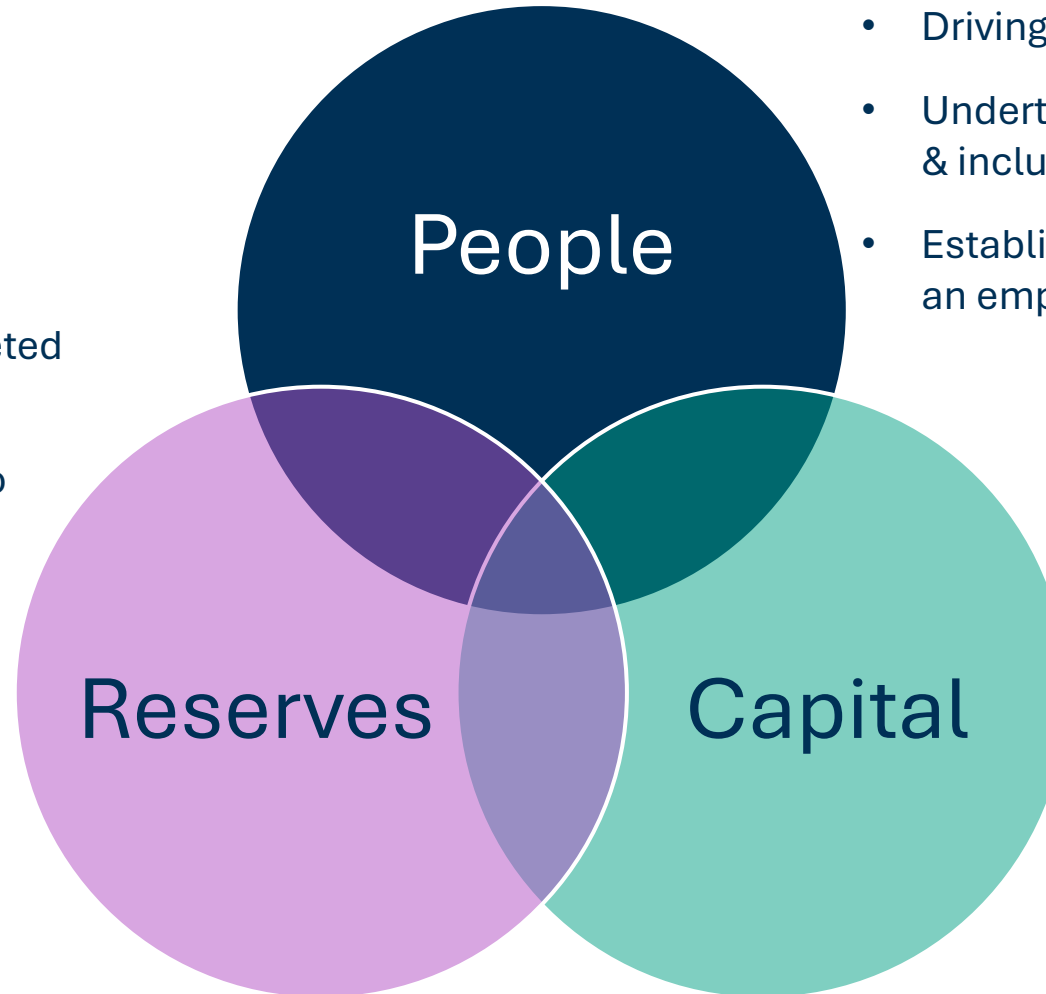
- Maintaining current services levels
- Delivering on Council approved increases to services
- Establishing the staffing needed to deliver on the above
- Balancing the use and funding of reserves
- Finding efficiencies
- Smoothing the long-term levy increases



Supporting Our Assets

Through this budget process our team has worked to balance a holistic approach which supports our assets in the form of people, capital and reserves. These initiatives include:

- Tracking progress towards targeted reserve levels
- Developing longer term plans to ensure sufficient funding



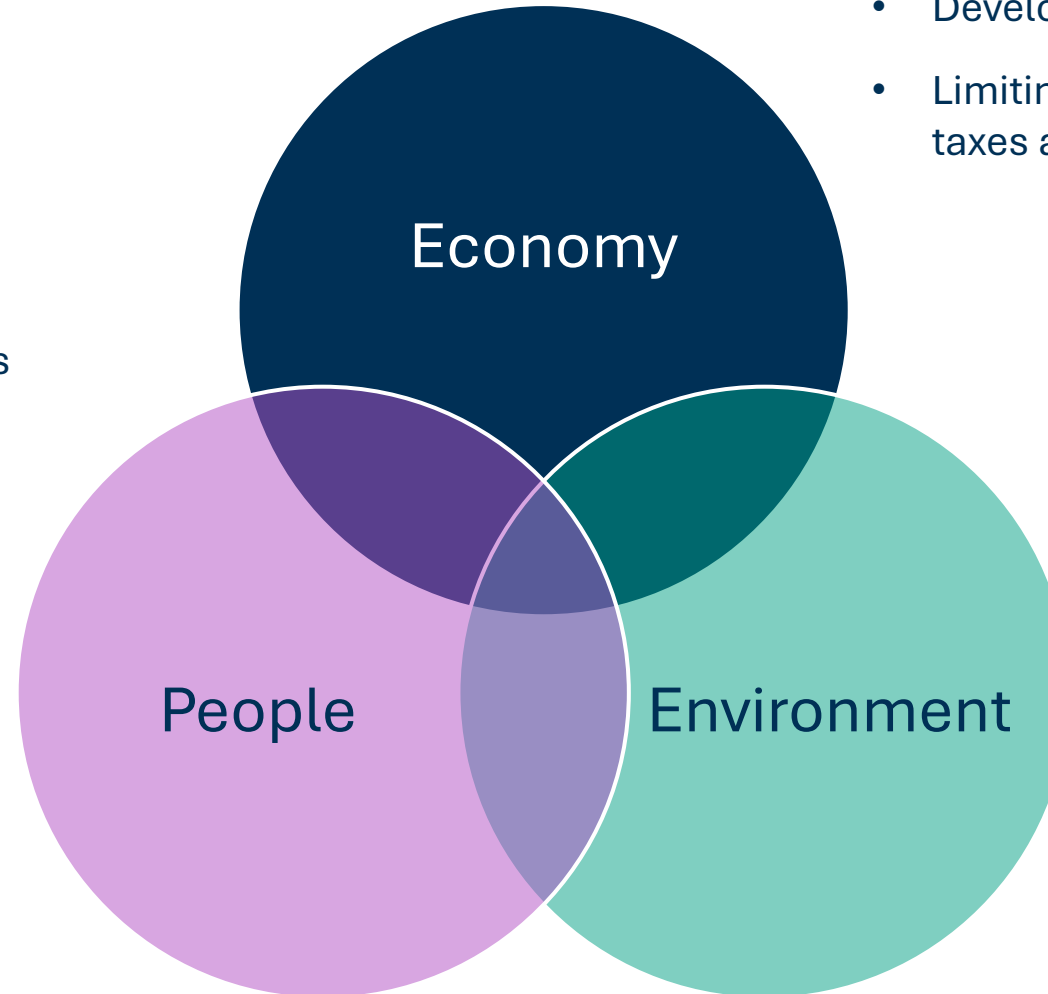
- Driving staff engagement through leadership
- Undertaking equity, diversity & inclusion initiatives
- Establishing best practices to be an employer of choice

- Reducing the County infrastructure gap
- Evidence based decision making and prioritization
- Developing longer term capital and reserve plans to ensure sufficient funding

Supporting Our Community

In addition, this budget represents a significant commitment to our community including:

- Implementing our Indigenous Reconciliation Action Plan
- Significant Investment in Housing & Homelessness Services and Initiatives
- Working towards an Age-Friendly Communities Plan
- Implementation of our Archaeological Management Plan



- Development Charges
- Limiting dependency on property taxes as a revenue source
- Developing Plans around Environmental Sustainability
- Implementing an Electric Vehicle Charging Strategy
- Investigating Alternate Transportation Options
- Implementing an Energy Transition Cluster

Budget Pressures Definitions

Incremental increases over the prior year's base budget are assigned by staff to "pressure categories." These define the reason for the increase. Definitions of each of these categories are as follows:

- **Adjustment to Base** - Reflects the annualization of costs that were only partially budgeted in prior years or added mid-year, and reallocations or redistribution of costs between budget lines or departments.
- **Maintain Services** – Additional funding requirements to continue delivering programs and services at current Council approved levels. Includes inflationary increases.
- **One-Time Items** - Costs for projects and other initiatives that are requested in the budget year but will not be required on an ongoing basis. All numbers in this column are automatically removed in the next calendar year.
- **Council Priorities** – Additional resource requirements to implement Council directed initiatives identified in the strategic plan or by resolution or direction of Council.
- **Provincially Legislated** – Additional funding requirements resulting from provincial legislation or regulations that result in the implementation of a new program or enhance the service level of an existing program or service, often offset by additional funding.
- **Growth/Cost of Growth** – Additional resources required to provide existing services to address growth in the population of the County each year and to service the new infrastructure and equipment added to the County inventory as a response to population or economic growth.
- **Service Initiatives/Savings** – Additional resources required to provide new services, change service delivery or provide a higher level of service for existing programs, as well as management initiatives to enhance organizational effectiveness.
- **Capital Project Operating Impact** – The ongoing or one-time operating costs directly attributable to a specific capital project (i.e. licensing fees, utilities, debt payments, etc.)

2025 Budget Projections

Each year as part of the budget process five-year projections are made to help inform Council about long term implications of investment made in capital and operations. The following provides an overview of the projections made as part of the 2025 budget process last year.

Levy Increase Projected in 2025 Budget for Future Years

2025	2026	2027	2028	2029
4.92%	7.08%	5.55%	4.61%	4.42%

.....
Growth was assumed at 1.5% annually for 2025 to 2029. The inflation assumption used was 3% for Operating and 5% Capital.

2026 Budget Summary

Operating

Operating Inflation (after growth, assessment growth is assumed at 1.25%)	0.55%
One-Time Items	0.23%
Council Priorities	1.06%
Provincially Legislated	0.10%
Growth	0.18%
Service Initiatives/Savings	0.30%
Impact of Capital	0.56%
Total Operating	2.98%

Capital

Replacement (AMP)	2.50%
New Assets	0.49%
Total Capital	2.99%

Total Levy Increase	(a 1% budget increase is \$718,207)	5.97%
----------------------------	-------------------------------------	--------------

to maintain services & assets	3.61%
-------------------------------	-------

to fund new initiatives & assets	2.36%
----------------------------------	-------

Levy Impact on Households

At a 5.97% increase to the County levy
the average household will see a:

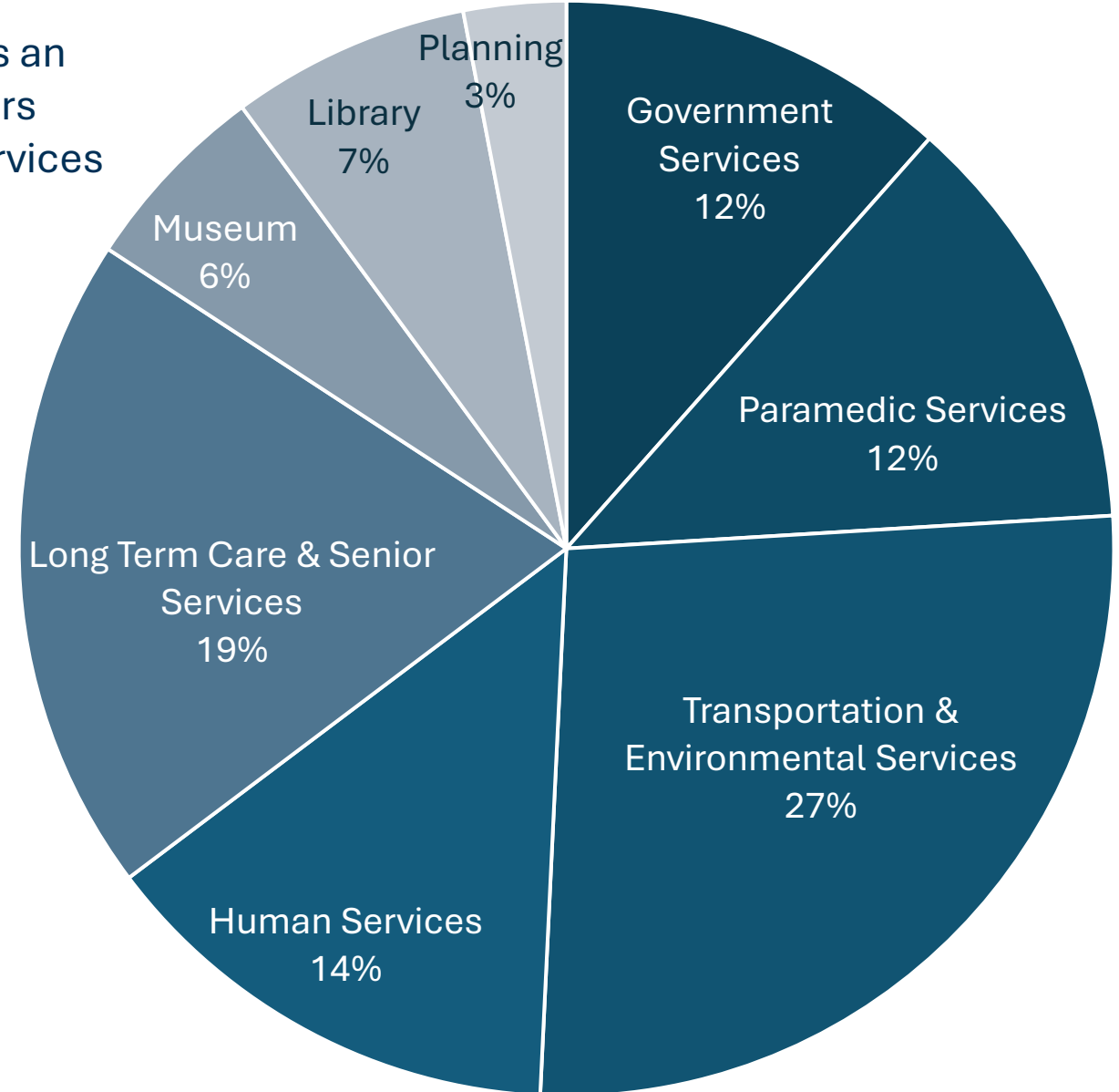
\$72

increase in their annual tax assessment

Note: a 1% change in levy is \$12 per household

Where Tax Dollars Go

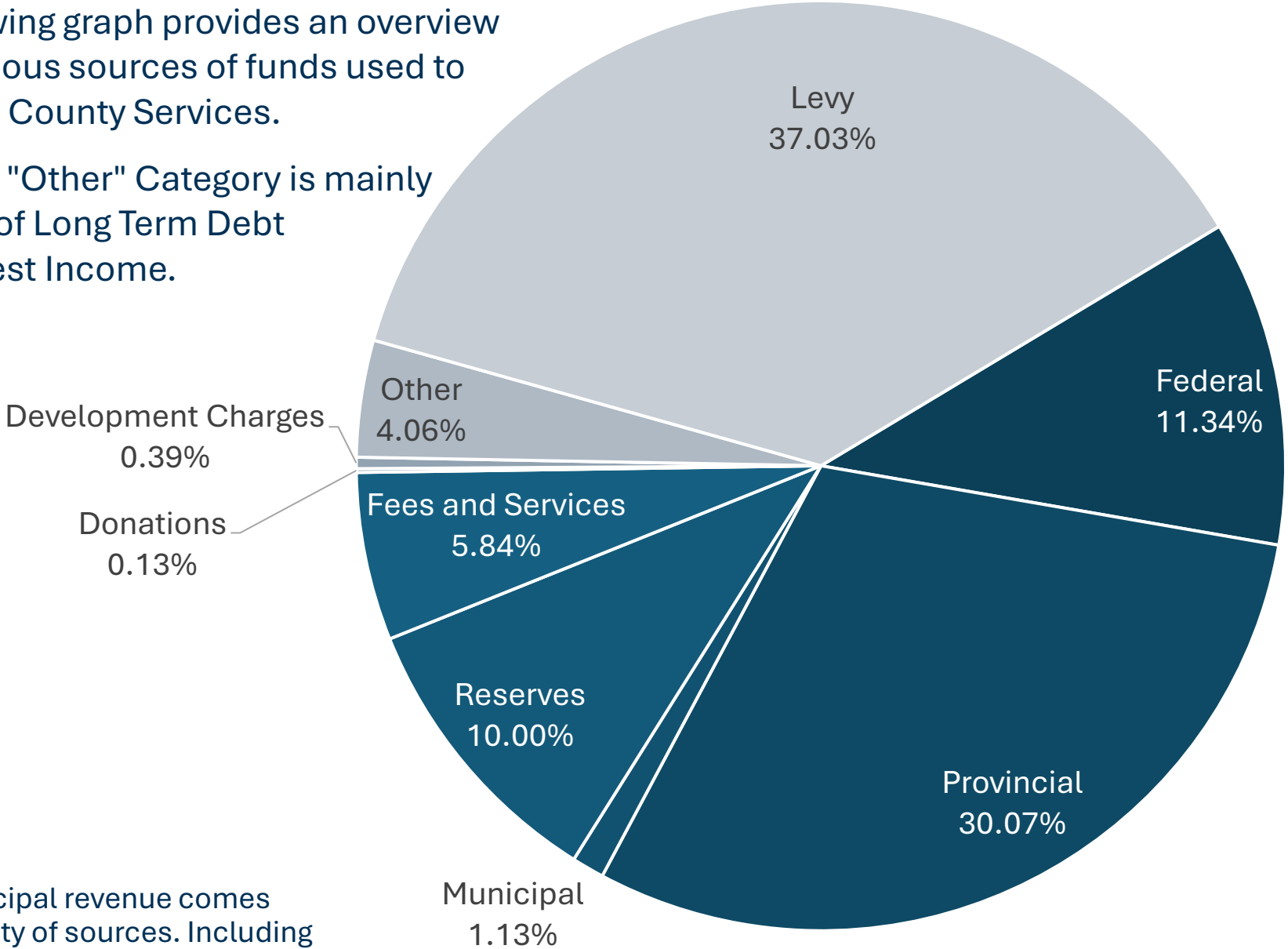
The following graph provides an overview of where levy dollars contribute to the various services offered by the County.



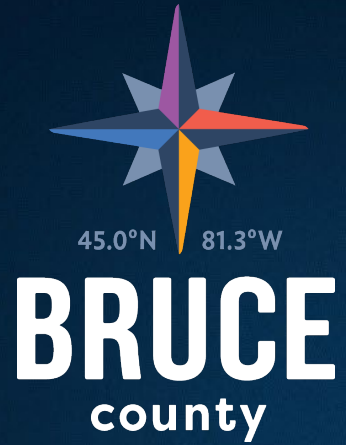
Revenue Sources

The following graph provides an overview of the various sources of funds used to deliver on County Services.

Note: The "Other" Category is mainly made up of Long Term Debt and Interest Income.



Note: Municipal revenue comes from a variety of sources. Including fee for service, etc.



Operating Budget

Expenditure or Revenue Type	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change Over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	64,318,250	72,496,910	613,467	0	2,814,667	5,071	0	252,783	0	107,773	0	76,290,671	3,793,761
Staff Related Costs	1,160,838	1,579,522	4,697	-21,000	57,600	62,000	0	0	0	1,500	0	1,684,319	104,797
Contract Services	17,196,937	16,245,709	-95,505	-122,516	-1,151,935	412,930	0	0	326,000	5,000	326,500	15,946,183	-299,526
Material	12,103,674	11,943,267	-266,963	-134,732	134,831	157,506	0	0	-1,250	0	0	11,832,659	-110,608
Transfers, Grants & Financial Chg.	36,343,038	46,673,516	106,736	-117,000	1,007,551	35,000	75,000	0	325,000	82,500	75,000	48,263,303	1,589,787
Transfer to Reserves	2,902,574	2,457,125	0	-20,000	-877,760	0	0	0	3,610	0	0	1,562,975	-894,150
Fleet Costs	2,270,816	2,525,848	0	0	55,115	0	0	0	0	0	0	2,580,963	55,115
Facility Costs	3,128,430	3,850,228	-26,652	0	111,017	38,100	0	0	0	16,516	0	3,989,209	138,981
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	139,424,557	157,772,125	335,780	-415,248	2,151,086	710,607	75,000	252,783	653,360	213,289	401,500	162,150,282	4,378,157
Percent of Expenditure Budget	0.0%	0.0%	100.0%	(0.3%)	1.4%	0.5%	0.0%	0.2%	0.4%	0.1%	0.3%	2.8%	0.0%
Revenues by Type													
Federal	1,153,570	20,882,758	71,802	0	68,531	0	(111,978)	0	0	0	0	20,911,113	28,355
Provincial	66,449,504	58,720,987	106,325	(9,000)	1,673,024	0	0	0	0	0	0	60,491,336	1,770,349
Municipal	3,013,657	2,202,138	(15,038)	(35,451)	194,664	0	0	0	0	0	0	2,346,313	144,175
Transfers from Reserves	1,887,583	3,322,127	29,334	(245,470)	(993,391)	350,422	127,198	126,391	(133,384)	0	0	2,583,227	(738,900)
Fees and Services	11,180,100	11,773,571	(12,520)	0	399,243	0	(15,000)	0	5,610	0	0	12,150,904	377,333
Donations	198,685	400,369	14,566	(23,330)	(161,680)	43,894	0	0	(1,500)	0	0	272,319	(128,050)
Development Charges	33,523	122,270	0	(43,000)	4,253	47,500	0	0	0	0	0	131,023	8,753
Fines	6,759	0	0	0	0	0	0	0	0	0	0	0	0
Other	6,532,758	4,045,340	(40,000)	0	(144,884)	43,204	0	0	18,250	0	0	3,921,910	(123,430)
Total Revenue	90,456,139	101,469,560	154,469	(356,251)	1,039,760	485,020	220	126,391	(111,024)	0	0	102,808,145	1,338,585
Net Requirement													
Percent of Prior Year Budget	0.0%	0.0%	0.3%	(0.1%)	2.0%	0.4%	0.1%	0.2%	1.4%	0.4%	0.7%	5.4%	0.0%
Full Time Equivalents (FTE's)													
Full Time Equivalents (FTE's)		648.63	0.00	0.00	2.00	0.00	0.00	2.00	0.00	1.00	0.00	653.63	5.00
Percent of Prior Year FTE's			0.0%	0.0%	0.3%	0.0%	0.0%	0.3%	0.0%	0.2%	0.0%	0.8%	

Operating Budget Analysis

Proposed operating spending is an increase of 5.4%, while levy impact increases by 4.23% before growth. This results in a net operating levy requirement increase of \$3,039,572

Expenditures

- Expenditures increasing by \$4,378,157 overall
 - Salaries and Benefits create largest increase
 - Higher Grants for Income Supports and Employment Services driven by Provincial funding

Revenue

- Revenues increasing by \$1,338,585 overall
 - Provincial funding increases mainly related to Paramedic Services, Long Term Care and Human Services
 - Continued effort to reduce dependency on transfer from reserves for ongoing costs
 - Increases to User Fees are mainly related to tenant and resident rents in line with Provincial guidelines

Operating Budget Summary

- Operating Budget Proposed Increase of \$3,039,572 Year over Year
 - A total 4.23% increase on levy before growth
 - 2.98% after growth adjustment
- Total requested increase of 5 Full Time Equivalents (FTE) from prior year

Expenditure or Revenue by Type	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type							
Salaries, Wages & Benefits	72,496,910	76,290,670	3,793,760	79,303,327	82,354,963	84,597,930	87,438,602
Staff Related Costs	1,579,522	1,684,319	104,797	1,717,568	1,716,458	1,747,717	1,776,526
Contract Services	16,245,709	15,946,183	-299,526	16,143,205	15,602,193	15,953,983	16,110,492
Material	11,943,267	11,832,659	-110,608	11,199,030	11,574,515	11,988,478	12,234,622
Transfers, Grants & Financial Charges	46,673,516	48,263,303	1,589,787	48,557,505	50,156,881	49,841,289	49,774,384
Transfer to Reserves	2,457,125	1,562,975	-894,150	1,482,153	1,465,057	1,465,988	1,491,947
Fleet Costs	2,525,848	2,580,963	55,115	2,656,537	2,732,096	2,945,749	3,031,755
Facility Costs	3,850,228	3,989,209	138,981	4,470,080	4,803,484	5,267,089	5,432,824
Other Internal Costs	0	0	0	0	0	0	0
Total Expenditures	157,772,125	162,150,281	4,378,156	165,529,405	170,405,647	173,808,223	177,291,152
Percent of Expenditure Budget		2.8%		2.1%	2.9%	2.0%	2.0%
Revenues by Type							
Federal	20,882,758	20,911,113	28,355	21,128,818	20,407,073	20,023,946	20,012,323
Provincial	58,720,987	60,491,336	1,770,349	60,173,554	60,352,749	60,817,050	61,403,294
Municipal	2,202,138	2,346,313	144,175	2,192,263	2,193,175	2,199,265	2,205,538
Transfers from Reserves	3,322,127	2,583,227	(738,900)	1,449,692	1,389,781	1,254,014	1,220,356
Fees and Services	11,773,571	12,150,904	377,333	12,289,547	12,533,733	12,781,905	13,035,193
Donations	400,369	272,319	(128,050)	193,439	197,973	202,629	207,409
Development Charges	122,270	131,023	8,753	86,023	69,232	206,732	269,232
Fines	0	0	0	0	0	0	0
Other	4,045,340	3,921,910	(123,430)	3,945,453	4,051,461	4,371,861	4,437,507
Total Revenue	101,469,560	102,808,145	1,338,585	101,458,789	101,195,177	101,857,402	102,790,852
Net Requirement	56,302,565	59,342,136	3,039,571	64,070,616	69,210,470	71,950,821	74,500,300
Percent of Prior Year Budget		5.4%		8.0%	8.0%	4.0%	3.5%
Full Time Equivalents (FTEs)	648.63	653.63	5.00	661.48	668.40	668.63	672.63
Percent of Prior Year FTE		0.8%		1.2%	1.0%	0.0%	0.6%



Capital Budget

Capital Budget Factors

Economic Conditions

Inflation, interest rates, exchange rates and tariffs

Funding

Availability and access to provincial/federal funding and grants

Growth

Expanding population and service needs

Regulatory & Legislative Requirements

Compliance with environmental, accessibility, or safety regulations require investment in risk mitigation

Technological Change

Emerging technologies drive upgrades and new investments

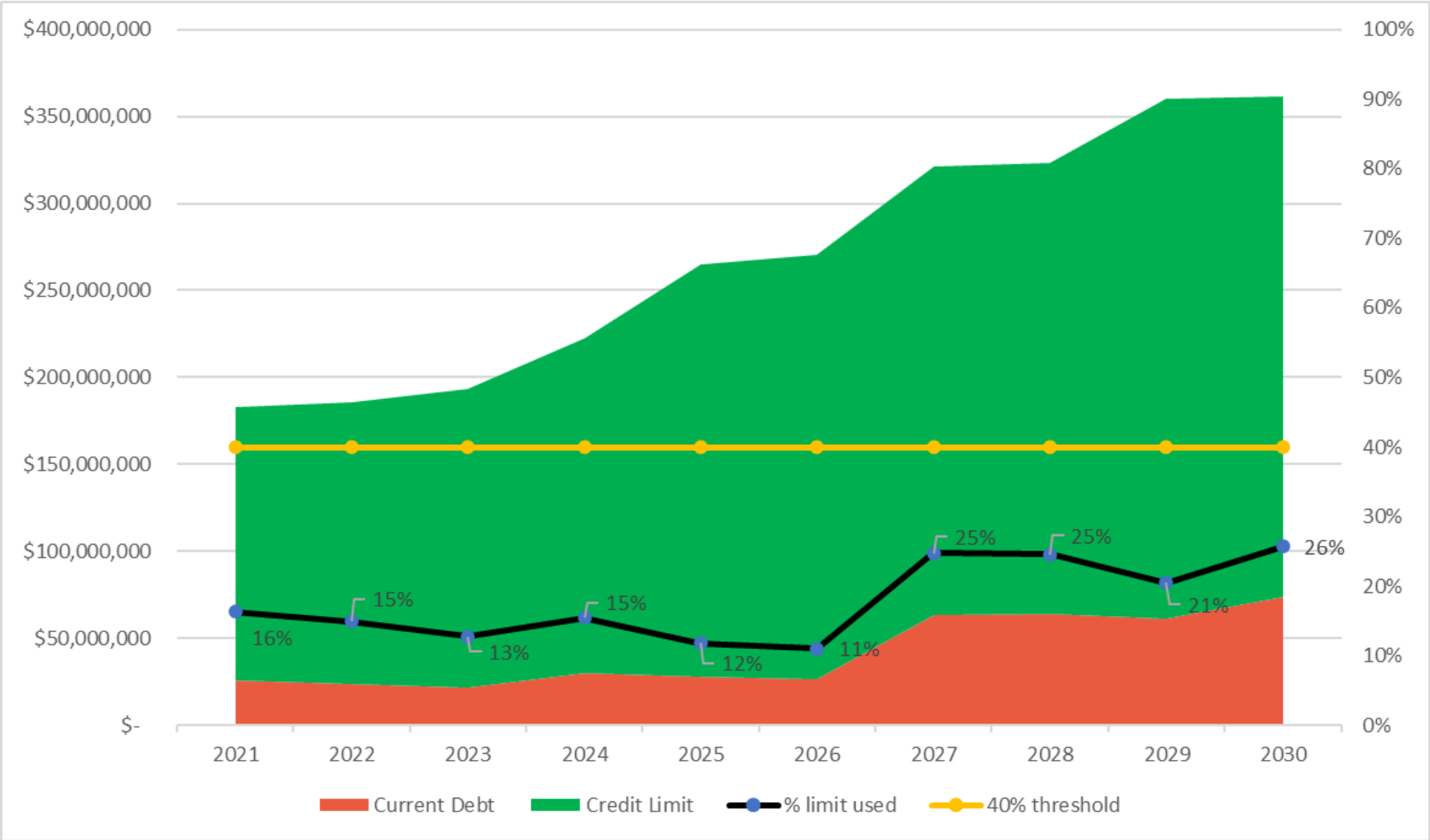
**Factors
that
Affect
our
Capital
Levy**

Capital Budget Consideration

- Grant funding amounts are estimated for future years where amount is unknown.
 - Canada Community Building Fund (Gas Tax) – \$2.4 million for 2026, increasing to \$2.5 million by 2028 per signed agreement
 - Ontario Community Infrastructure Fund – \$1.6 million estimated for 2026-2030 but could fluctuate by +/- 10% annually
- Inflation is being included based on long-term averages

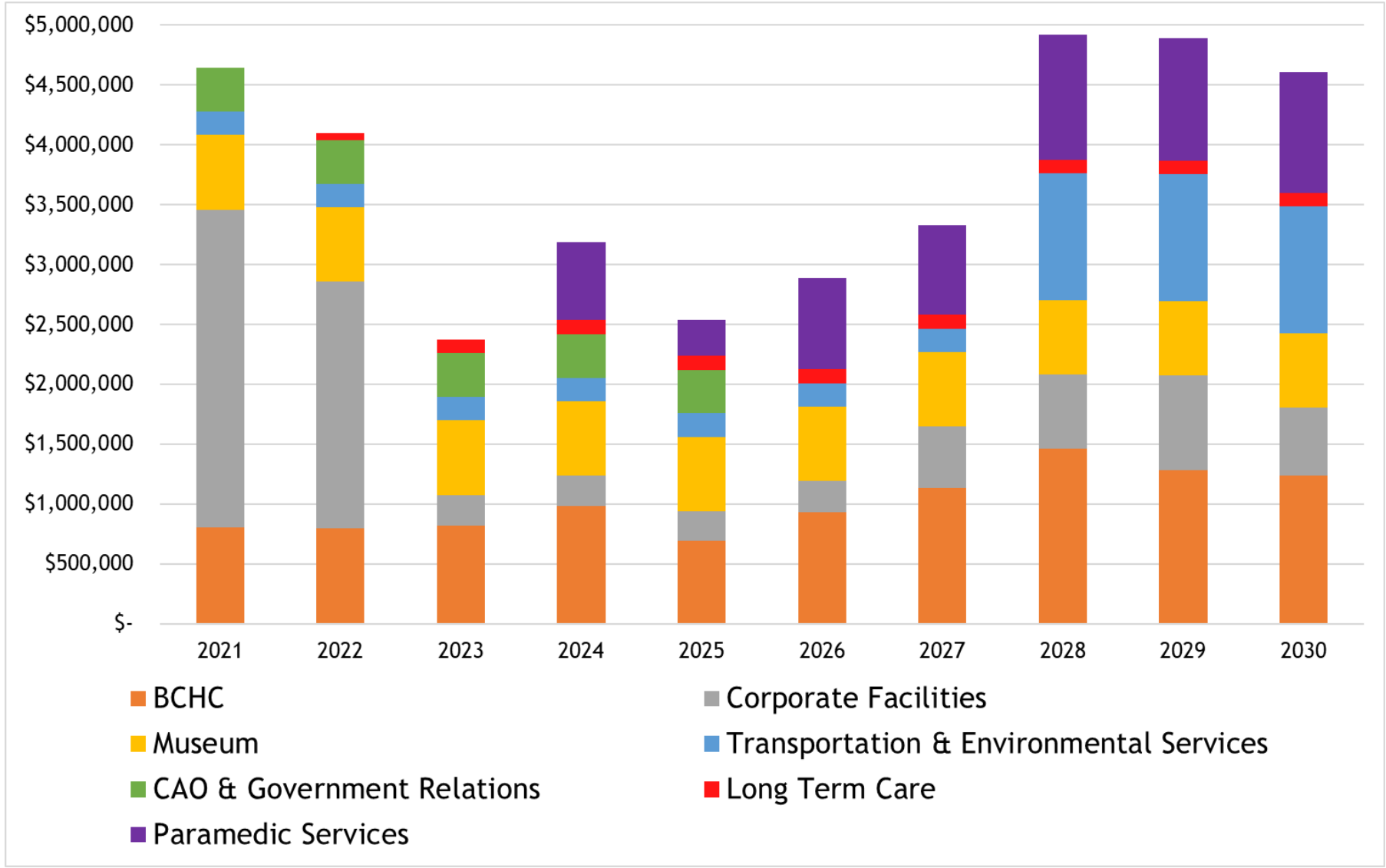
Annual Repayment Limits & Capacity

This chart outlines legislated credit limit, the Bruce County limit, our current and projected used of debt, and the proportion of the credit limit used.



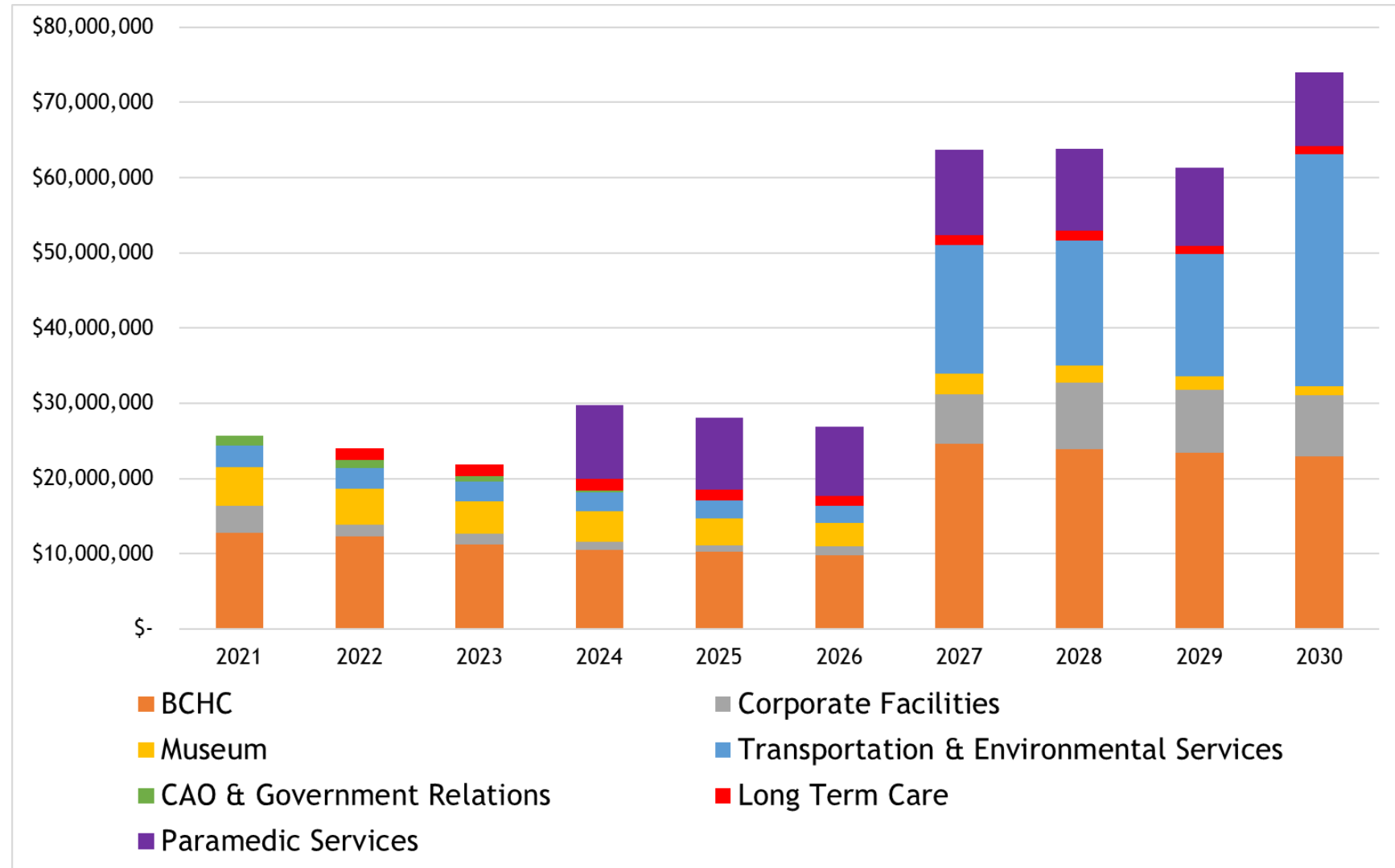
Annual Debt Payments

The following graph outlines the County's annual debt payments, both principal and interest, from 2021 to 2030.



Outstanding Debt

The following graph outlines the County's outstanding debt from 2021 to 2030.



Development Charge Impacts

This chart provides an overview of the projected impacts of phasing in the implementation of development charges. Actual numbers will vary based on building activity.

	2025	2026	2027	2028	2029	2030
Collected	617,504	1,927,406	2,380,347	2,863,283	3,374,856	3,913,344
To Be Funded By County	926,255	1,576,969	1,281,725	954,428	595,563	205,965
Expended						
Paramedic Services	33,523	33,523	33,523	181,908	69,232	69,232
Trails	90,000	80,000	73,000	75,000	32,000	--
Fleet	-	300,000	-	-	-	-
Highways	1,213,317	307,500	2,960,000	1,070,000	760,000	50,000
Studies	87,304	97,500	52,500	-	137,500	200,000
Total Expended	1,424,144	818,523	3,119,023	1,326,908	998,732	319,232
DC Funds Balance	1,567,125	4,252,977	4,796,026	7,286,828	10,258,515	14,058,593

Development Charge Projects

This chart provides a list budgeted projects to be funded with Development Charges.

	2025	2026	2027	2028	2029	2030	Total
Port Elgin Paramedic Station Loan	33,523	33,523	33,523	33,523	33,523	33,523	201,138
Holyrood Paramedic Station Loan	-	-	-	35,709	35,709	35,709	107,127
Ambulance	-	-	-	112,676	-	-	112,676
Trail Development	90,000	80,000	73,000	75,000	32,000	-	350,000
Bruce Road 6A East	-	-	1,020,000	1,020,000	-	-	2,040,000
Bruce Road 33	165,738	-	240,000	-	710,000	-	1,115,738
Bruce Road 23 (Roundabout)	683,758	-	1,650,000	-	-	-	2,333,758
Transportation – Loader	-	300,000	-	-	-	-	300,000
Pedestrian Crossing/Intersection Improvements – Bruce Road 4/McNab St	338,822	270,000	-	-	-	-	608,822
Intersection Signals ,Signage & Lighting Improvements	25,000	37,500	50,000	50,000	50,000	50,000	262,500
Studies	87,304	97,500	52,500	-	137,500	200,000	574,804
Total	1,424,144	818,523	3,119,023	1,326,908	998,732	319,232	8,006,563

Expenditure or Revenue Type (# in 000s)	2024 Actual	2025 Budget	2026 Budget	\$ Change Over 2025	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	906,235	843,548	1,055,511	211,963	1,663,636	808,914	830,348	943,378
Technology & Communications	363,854	1,377,034	3,245,676	1,868,642	563,717	365,350	241,649	753,058
Vehicles & Machinery	2,284,055	1,664,915	1,789,763	124,848	1,951,519	2,396,088	2,047,233	2,682,083
Furniture & Fixtures	94,716	26,037	173,558	147,521	17,824	18,424	6,024	6,205
Building - Structure	2,220,618	7,916,316	3,216,855	-4,699,461	31,735,078	6,419,497	1,086,697	15,530,513
Building - Site Elements	330,113	327,680	448,349	120,669	330,000	440,000	1,540,000	765,000
Building - Exterior Components	1,071,324	2,763,174	1,091,983	-1,671,191	1,153,152	4,270,461	1,487,730	5,049,606
Building - Interior Components	1,195,244	2,022,036	1,213,000	-809,036	1,566,942	1,544,472	1,017,000	1,647,600
Building - Site Services	72,171	0	60,000	60,000	0	0	0	0
Building - Mechanical & Electr.	1,437,746	1,856,531	3,436,500	1,579,969	1,754,188	3,330,000	1,167,148	3,029,909
Building - Fire & Life Safety	23,753	287,300	160,000	-127,300	50,000	0	200,000	0
Building - Elevator	431,776	45,000	2,650,000	2,605,000	0	0	0	0
Bridges & Culverts	4,474,954	4,590,000	359,378	-4,230,622	1,730,366	4,709,436	6,175,587	4,265,320
Roads Paved	2,323,104	5,058,390	8,054,593	2,996,203	11,240,796	10,927,255	7,754,280	6,536,435
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	15,696	150,000	975,000	825,000	250,000	220,000	220,000	100,000
Trails Program	178,319	176,000	196,000	20,000	182,000	231,000	138,000	182,800
Gross Expenditure	17,423,678	29,103,961	28,126,166	-977,795	54,189,218	35,680,897	23,911,696	41,491,907
Transfer to Reserves	10,576,925	6,438,627	17,663,696	11,225,069	19,761,603	22,201,430	24,900,935	27,745,205
Total Expenditure	28,000,603	35,542,588	45,789,862	10,247,274	73,950,821	57,882,327	48,812,631	69,237,112
% of Prior Expenditure			28.8%		61.5%	(21.7%)	(15.7%)	41.8%
Revenues by Type								
Federal	2,602,463	4,109,866	2,678,125	(1,431,741)	4,826,408	5,452,908	2,452,908	2,452,908
Provincial	2,208,072	1,791,410	2,027,190	235,780	1,549,190	1,549,190	1,549,190	1,549,190
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	7,225,399	6,760,135	18,208,351	11,448,216	16,506,620	24,896,123	18,592,598	22,414,809
Donations	1,390	0	0	0	0	0	0	0
Development Charges	426,786	375,000	687,500	312,500	3,033,000	1,257,676	792,000	50,000
Other	222,036	25,000	25,000	0	25,000	25,000	25,000	25,000
Debt	1,299,285	6,963,000	4,500,000	(2,463,000)	28,249,000	2,500,000	500,000	15,000,000
Total Revenue	13,985,431	20,024,411	28,126,166	8,101,755	54,189,218	35,680,897	23,911,696	41,491,907
Net Requirement	14,015,172	15,518,177	17,663,696	2,145,519	19,761,603	22,201,430	24,900,935	27,745,205
% of Prior Net Requirement			13.8%		11.9%	12.3%	12.2%	11.4%

Capital Budget Analysis

Proposed capital contribution is increasing by 13.83% resulting in levy impact of 2.99%. Net capital levy requirement increases \$2,145,519

Expenditures	Revenue
<ul style="list-style-type: none">Expenditures decrease by \$977,795 overall<ul style="list-style-type: none">This is heavily driven by the timing of Facilities projectsThe increase in Technology spending is a result of the capital outlay for ERP replacementTransfers to Reserves increase by \$11,225,069 as a result of the new approach where all Capital is funded by reserves	<ul style="list-style-type: none">Revenues increase by \$8,101,755 overall<ul style="list-style-type: none">Debt utilization is being proposed for four initiatives (three external loans, and one internal)Transfers from Capital Reserves increase in line with aboveFederal revenues decrease as a result of having utilized the majority of funds received in prior budget for housing

Capital Budget Summary

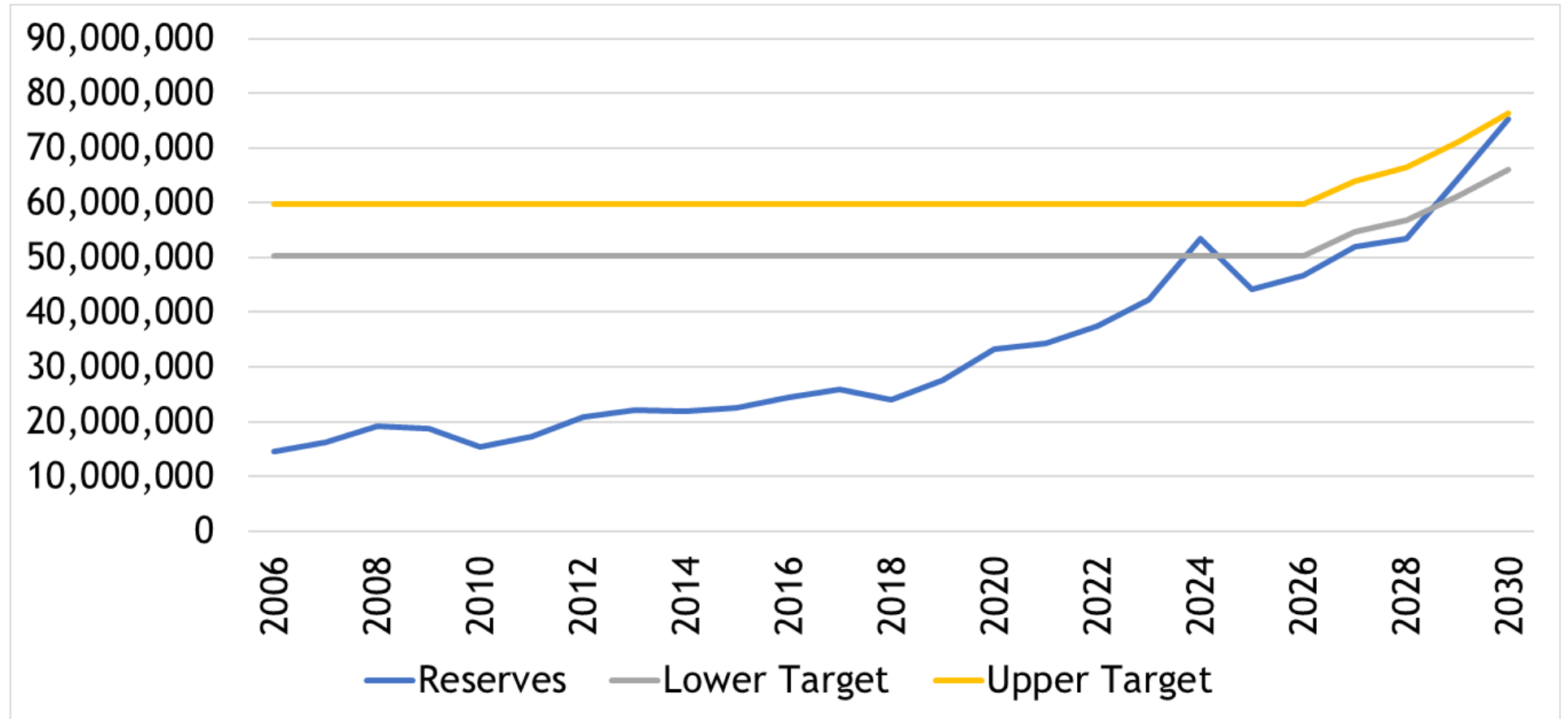
- Capital spending increases by 13.83% while levy impact increases by 2.99%
 - 2.50% for Asset Management Plan replacement Costs
 - 0.49% for new or expanded Capital Assets net of Development Charges applied
- Proposed level of Service Target in 2025 AMP of 2.8%
 - Recommend maintaining the 2.5% increase in line with current levels of service and utilize grants, investment returns, etc. to help fill variance



Reserves

Reserve Forecast

This chart illustrates the realized and projected reserve growth for the County from 2006 to 2030. A departmental breakdown of reserve funds are provided on the next page.



Note: The drop in balances projected for 2025 assumes that all budgeted projects are completed in the calendar year. These funds are pre-committed and not available to offset other work.

New Reserve Approach

This budget takes the following new approach to capital project funding:

- All capital project expenses are funded through reserves or alternative sources - no levy funding.
- The Capital Transfer to Reserves will reflect the full levy impact
- Staff will review projects and identify them as replacement (AMP) versus new initiatives to calculate alignment with targets
- While individual capital reserve balances may fluctuate yearly depending on project volume and scope, the annual transfer to reserves will steadily increase in line with the Asset Management Plan direction and/or growth project contribution plans.
- This method ensures more consistent reserve contributions, and an overall smoother impact on the tax levy.

Reserve by Department

This chart illustrates the reserves by department across the organization. The 2025 and 2026 reserves are projected based on the budget. Approval of the budget also approves these reserve allocations.



	End of 2025 (est.)	End of 2026 (proj.)	2026 Target
Corporate Services	290,690	185,690	407,000
CAO & Government Relations	427,495	339,100	300,000
Information Technology	1,471,060	1,220,168	1,302,000
Transportation & ES	10,289,619	11,612,430	22,536,000
Planning	96,523	89,727	206,000
Human Resources	4,260,884	4,665,095	5,399,000
Human Services	10,350,007	9,756,968	5,065,000
Long Term Care & Senior Services	2,057,378	1,111,378	2,661,000
Library	717,994	588,368	535,000
Museum	665,651	766,560	3,319,000
Paramedic Services	1,814,989	1,726,941	1,262,000
Non-Departmental	11,808,753	14,663,131	13,947,977 – 20,947,977
County Total	44,251,043	46,725,556	56,939,977 – 63,939,977

Note: The Affordable Housing Reserve does not have a target, however due to current priority initiatives the County has been accumulating funds to support key projects with a current balance in the reserve over \$4 million.



Departmental Budgets

Example for Orientation

Departmental mandate and description   Brief description of mandate

Each department will have an overview page, a capital page (if applicable), and a budget impact and summary page.

This page is the overview, and it outlines the department's mandate and strategic priorities.

Strategic Priorities	Strategic Linkages
----------------------	--------------------

Major Project: Example


Strategic Plan
Goals:
1


Major Project: Example

RAP

Major Project: Example

Strategic Plan
Goals:
3

 Title and description of major projects that align to organizational strategy .

 This outlines how each initiatives links to strategic priorities such as the strategic plan (provided on page 2-3), the Reconciliation Action Plan, etc.



Example for Orientation

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Project #1	Description of the project	\$1,000,000	\$500,000	AMP
Project #2	Description of the project	\$500,000	\$250,000	New Capital Growth
Total		\$1,500,000	\$750,000	

This page outlines the major capital projects for each department.

This section outlines each capital project and provides a description of the project.

These provide the total cost and levy impacts for the projects.

These three columns provide the total cost of the project, how much is being funded, and why this project is being proposed.

AMP indicates it is outlined in the asset management plan.

New Capital is a new project, and the rationale is provided below (for example Health and Safety, or Council Priority). Growth Projects are partially funded by Development Charges.

Examples for Orientation

This page outlines the major capital reserve transfers for each department.

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Description #1	Reserve #1	\$100,000	AMP
Description #2	Reserve #2	\$1,000,000	AMP
Description #3	Reserve #3	\$250,000	Growth
Total		\$1,350,000	

This section outlines each reserve and provides a description of what the funds are intended for.

These provide the total cost and levy impacts for the reserve transfers. As all capital is now funded through reserves, this number is representative of the capital budget levy impact.

This column identifies what purpose the funds are intended for to measure progress against Asset Management targets.

Example for Orientation

This page provides the overall operating and capital levy impact for each department. It also outlines the impact as a percentage on Levy, and FTEs.

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy							
Capital Levy							
Total Levy							
Increase \$							
Increase as %							
Increase as levy %							
FTEs							

Budget Notes:
Maintain Services: Increase due to inflationary costs.
Service Initiative: 1FTE proposed for new role (\$106K)

The budget note section gives a summary overview of the cost drivers that explain the investments being made. They are categorized by the pressure categories outlined on page 16.





Corporate Serving

Corporate Services | Corporate Facilities | Human Resources | IT | Office of the CAO & Government Relations

Deputy CAO Overview

In 2024, all the corporate serving departments were organized under the oversight of the Deputy CAO. These departments provide services across a number of functions, including Office of the CAO & Government Relations, Corporate Services, Corporate Facilities, Human Resources, and Information Technology Services

Strategic Priorities	Strategic Linkages
Saugeen Anishnaabek Reconciliation Pathway and Action Plan Implementation: Lead the implementation of initiatives outlined in the Action Plan in collaboration with the Saugeen Anishnaabek leadership.	Strategic Plan Goal: 2
Pre-Planning for Strategic Plan : Engage Council, staff, and the community to lay the groundwork for the County’s next strategic plan cycle to ensure focus on initiatives are best aligned with community needs.	Strategic Plan Goal: 2
Enterprise Resource Planning (ERP) Software: Oversee the implementation of a new ERP software, and update processes to modernize how County resources are managed.	Strategic Plan Goals: 3



Office of the CAO & Government Relations

The Office of the CAO & Government Relations provides executive leadership to the organization, supports Council, and the work of the Warden. Additionally, the department delivers Legislative Services, Corporate Communications, Employment Services and Economic Development within the organization and to the local community.

Strategic Priorities	Strategic Linkages
International Plowing Match: Working with the organizational team for the IPM to ensure a safe venue for all participants and highlight Bruce County as a welcoming community.	Strategic Plan Goals: 1
Records Management: Multi-year project to inventory, organize, and apply the records retention schedule to all County records.	Strategic Plan Goals: 3
Grey Bruce Local Immigration Partnership: the initiative focuses on indirect support by strengthening capacity of local partners, including governments, community organizations, and non-profits, who serve newcomers.	Strategic Plan Goals: 1

Strategic Priorities	Strategic Linkages
Economic Development Strategic Plan: Continued implementation of the plan with a focus on advancing key sectors and ensuring long-term economic resilience across the region.	Strategic Plan Goals: 4
Business to Bruce: Help local entrepreneurs navigate opportunities, access key partnerships and strengthen their presence – fostering economic growth across the region.	Strategic Plan Goals: 4
Spruce the Bruce: provide grants to support both public and private projects in our downtowns and communities across the County. 2026 initiatives will focus on projects across five local municipalities.	Strategic Plan Goals: 4
Clean Energy Transition Initiative: This initiative brings together industry, researchers, engineers, and investors to support businesses in achieving net-zero goals by developing resources, piloting technologies, and leveraging the Clean Energy Frontier brand to attract clean energy investment.	Strategic Plan Goals: 4

International Plowing Match (IPM) 2026

The Bruce County Plowmen’s Association is hosting the 2026 IPM from September 22nd to 26th, 2026, just west of Walkerton. It is anticipated to have attendance of approximately 80,000 people over the course of the event.

Bruce County has extended a \$100,000 interest free loan to the event’s organizing committee, providing essential startup funding. In addition to the loan, the committee has requested further supports through the Municipal Executive Committee.

The financial costs presented below are based on the report submitted for Council’s consideration and do not account for operational in-kind staff expenses:

Category	Budgeted Cost
In-Kind Services (including Paramedic Services & Transportation)	\$120,000
County Showcase	\$80,000



Office of the CAO & Government Relations

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$5,270,940	\$5,614,470	\$343,530	\$5,851,332	\$6,120,240	\$6,310,976	\$6,437,943
Capital Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Levy	\$5,270,940	\$5,614,470	\$343,530	\$5,851,332	\$6,120,240	\$6,310,976	\$6,437,943
Increase \$	\$279,597	\$343,530		\$236,862	\$268,908	\$190,736	\$126,967
Increase as %	5.60%	6.52%		4.22%	4.60%	3.12%	2.01%
Increase as levy %	0.42%	0.48%		0.31%	0.32%	0.21%	0.13%
FTEs	28.3	29.3	1.0	29.3	29.3	27.3	27.3

Budget Notes:

Adjustment to Base: Reallocation of funds to support Housing Initiatives from Human Services budget (\$50K), Impact of the Commissioner of Community Development role approved in 2025 (\$123K).

Maintain Services: Inflationary increases (\$135K), net of reduction in debt payments for business sustainability loan (-\$271K).

Council Priorities: Support for the 2026 IPM (\$200K).

Strategic Initiatives: 1 Full Time Equivalent as Records Management Co-Ordinator (\$107K).



Facilities

Corporate Facilities

The facilities department provides a coordinated approach to managing and maintaining all County buildings. This includes the coordination of all office-based assets, such as desks and chairs.

Strategic Priorities

Strategic Linkages

Asset Management: Implement a work-order system for tracking preventative maintenance, repairs, life cycle costs, and conditions of facilities assets. During the implementation, an inventory will be created for all facility equipment including HVAC, mechanical, and electrical systems.

Strategic Plan
Goals:
3

Lakeshore Hub Refurbishment & Museum Archives: Develop plans to redesign the Lakeshore Hub to address required maintenance and create the needed space for archives capacity.

Strategic Plan
Goals:
3

Facility Evaluation & Standardization: Create standardization of Administrative Hub practices including signage, office identification, etc. Further, develop an inventory of all facilities equipment across the County to most efficiently utilize available resources.

Strategic Plan
Goals:
3 & 5

Fleet Management System: Implement a corporate fleet management system to increase the safety and reliability of the County's fleet while minimizing costs.

Strategic Plan
Goals:
2

Corporate Facilities

Lakeshore Hub and Museum Archives Refurbishment

The Museum Archives has outgrown its existing capacity and requires additional climate-controlled space to be constructed for the purpose of storing the County's historical documents. This initiative looks to create efficiencies by combining the Museum Archives construction with the Lakeshore Hub renovations required per the County's Asset Management Plan to address components that are at end of useful life. The project aligns with both the County's and the Museum's Strategic Plans.

Lakeshore Hub and Museum Archives Refurbishment (Budgeted)	2025 Budget	Proposed 2026 Amount	Proposed 2027 Amount	Proposed 2028 Amount	Proposed 2029 Amount	Proposed 2030 Amount	Total Project Cost
Total Estimated Costs	\$500,000	\$0	\$8,000,000	\$5,500,000	\$0	\$0	\$14,000,000
Revenues							
External Funding (Grants, Donations, etc.)	\$0	\$0	\$2,373,500	\$3,000,000	\$0	\$0	\$5,373,500
Long Term Debt	\$500,000	\$0	\$5,626,500	\$2,500,000	\$0	\$0	\$8,626,500
Total Revenues	\$500,000	\$0	\$8,000,000	\$5,500,000	\$0	\$0	\$14,000,000
Capital Levy Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost of Financing (25 year loan starting 2029)	\$0	\$22,500	\$275,693	\$388,193	\$563,949	\$563,949	\$14,780,000 (over 25 years)

Museum Archives Expansion

Proposed 10,000 sq. ft. Museum Archive Facility, fulfills the requirements for the current levels of service as outlined in Museum Expansion Study Report, this includes:

- 4,500 sq. ft. archival storage room
- 5,500 sq. ft. of public service and support spaces
- And support spaces: a holding and cleaning room, processing stations, digitization lab, public research room, and staff offices.

These areas require specialized infrastructure, including biological safety enclosures, digitization stations, high-density rolling storage, a gas suppression system, and precision HVAC for temperature and humidity control.

Integration with the Lakeshore Hub enables shared access to key amenities such as the loading dock, shipping and receiving, meeting rooms, washrooms and mechanical systems.

Corporate Facilities

Corporate Hubs Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Inland Hub HVAC Replacement	The HVAC system at the Inland Hub has reached the end of its useful life and requires replacement. A review of the system will be completed to decide what type of system to install.	\$1,050,000	\$1,050,000 Reserve	AMP
		Total	\$1,050,000	\$1,050,000

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Corporate Hub Reserve Contribution	Corporate Facilities Reserve	\$1,028,755	AMP
Inland Hub Renovation Repayment	Working Capital	\$15,000	AMP
Peninsula Hub Purchase Repayment	Working Capital	\$40,000	AMP
		Total	\$1,083,755

Corporate Facilities

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$828,314	\$877,628	\$49,314	\$1,176,847	\$1,321,582	\$1,573,251	\$1,608,220
Capital Levy	\$854,316	\$1,083,755	\$229,439	\$1,174,446	\$1,282,846	\$1,411,694	\$1,462,060
Total Levy	\$1,682,630	\$1,961,383	\$278,753	\$2,351,293	\$2,604,428	\$2,984,945	\$3,070,280
Increase \$	\$411,140	\$278,753		\$389,910	\$253,135	\$380,517	\$85,335
Increase as %	32.34%	16.57%		19.88%	10.77%	14.61%	2.86%
Increase as levy %	0.61%	0.39%		0.51%	0.30%	0.42%	0.09%
FTEs	9.6	9.6	0.0	9.6	9.6	9.6	9.6

Budget Notes:

Adjustments to Base: Reallocation of Facilities oversight position from Housing budget (\$24K).

Maintain Services: Includes increases to commercial rent (-\$40K), and a reduction in consultant spending at the jail and Cayley Street facilities (-\$120K) which helps offset inflationary costs (\$163K).

Capital Impact on Operating: Included in this budget is payments for the internal loan for the renovations at the Lakeshore Hub (\$23K).



Information Technology Services

Information Technology Services

The Information Technology Department is responsible for delivering all aspects of information technology, including end user computing, server, network and cloud infrastructure, software licensing, software maintenance and integrations, voice and data communications, and cybersecurity.

Strategic Priorities

Strategic Linkages

Enterprise Resource Planning Software: Aid in the implementation of a new enterprise resource planning software for modernizing how County resources are managed.

Strategic Plan
Goals:
3

Policy and Procedures: Update existing and implement needed policies and procedures to safeguard the County's technical infrastructure using a centralized documentation platform

Strategic Plan
Goals:
3

Cyber Preparedness Plan: Develop and implement a plan to introduce new security protocols and systems while establishing an efficient response strategy.

Strategic Plan
Goals:
2

Datacenter: Complete a comprehensive performance and cost optimization plan to reduce unnecessary costs and improve resource efficiency.

Strategic Plan
Goals:
4

Information Technology Services

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
User Computing Lifecycle	Standard annual laptop, desktop and peripheral replacement.	\$138,542	\$138,542 Reserve	AMP
Network Equipment Lifecycle	Execute Phase 2 activities to procure, configure and replace networking infrastructure components with modern, supported equipment to ensure robust connectivity, reliability, and enhanced security.	\$300,000	\$300,000 Reserve	AMP
Total		\$438,542	\$438,542	

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
IT Infrastructure Reserve Contribution	Information Technology – IT Capital Reserve	\$185,400	AMP
IT Departmental Reserve Contribution	Information Technology – Capital Reserve	\$14,300	AMP
Total		\$199,700	

Information Technology Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$4,286,454	\$4,672,120	\$385,666	\$4,856,254	\$4,984,283	\$5,235,437	\$5,206,826
Capital Levy	\$204,855	\$199,700	-\$5,155	\$198,962	\$204,691	\$210,592	\$216,670
Total Levy	\$4,491,309	\$4,871,820	\$380,511	\$5,055,216	\$5,188,974	\$5,446,029	\$5,423,496
Increase \$	-\$56,508	\$380,511		\$183,396	\$133,758	\$257,055	-\$22,533
Increase as %	-1.24%	8.47%		3.76%	2.65%	4.95%	-0.41%
Increase as levy %	-0.08%	0.53%		0.24%	0.16%	0.28%	-0.02%
FTEs	12.0	13.0	1.0	14.0	14.0	14.0	14.0

Budget Notes:

Maintain Services: Inflationary increases (\$158K), in addition to removal of revenue from municipal partners (\$100K), and 1 Full Time Equivalent for Infrastructure Network & Design Analyst (\$127K).
 One Time Items: Consulting costs for the Cyber Preparedness Plan offset by Tax Stabilization Reserves.



Corporate Services

Corporate Services

Corporate Services is responsible for the delivery of Financial Services as well as Purchasing and Risk Management/Insurance. The department manages the day-to-day financial functions while prioritizing long term financial sustainability.

Strategic Priorities	Strategic Linkages
Enterprise Resource Planning (ERP) Software: Manage the implementation of a new ERP software, and update processes to modernize how County resources are managed.	Strategic Plan Goals: 3
<hr/>	
Risk Management Strategy: Continue implementation of comprehensive corporate risk management strategy and utilize software to engage the organization in a holistic approach to inventorying and managing risk.	Strategic Plan Goals: 3

Corporate Services

Enterprise Resource Planning (ERP) System

Implementation of a streamlined and user-friendly software solution that provides a single trusted source of data, as well as efficient processing and management of Human Resource and Finance functions across the County. The solution will modernize our systems, providing improved functionality, controls and security, while will also streamlining processes to improve the County's data, create efficiencies and empower staff across the organization in decision making.

ERP System	2025 Budget	Proposed 2026 Amount	Proposed 2027 Amount	Proposed 2028 Amount	Proposed 2029 Amount	Proposed 2030 Amount	Total Project Cost
Total Costs	\$1,300,000	\$2,700,000	\$0	\$0	\$0	\$0	\$4,000,000
Revenues							
Reserves/Levy	\$1,300,000	\$700,000	\$0	\$0	\$0	\$0	\$2,000,000
Internal Loan (5 years)	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Total Revenues	\$1,300,000	\$2,700,000	\$0	\$0	\$0	\$0	\$4,000,000
Operating Impact of Financing	\$0	\$52,500	\$552,500	\$535,000	\$517,500	\$500,000	\$2,157,500
Licensing Costs	\$200,000	\$485,000	\$490,000	\$500,000	\$507,000	\$515,000	\$2,697,000

Corporate Services

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026(\$)	Type
Enterprise Resource Planning Software	Implementation of an ERP system to streamline several workflows specifically in Corporate Services and Human Resources but also County-wide	\$2,700,000	\$2,000,000 Internal Loan \$700,000 Reserves	AMP
		Total	\$2,700,000	\$2,700,000

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Corporate Services Reserve Contribution	Corporate Services – Capital Reserve	\$640,000	AMP
		Total	\$640,000

Corporate Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$2,533,736	\$2,902,589	\$368,853	\$3,818,947	\$3,870,442	\$3,904,305	\$3,996,304
Capital Levy	\$460,000	\$640,000	\$180,000	\$45,000	\$50,000	\$50,000	\$50,000
Total Levy	\$2,993,736	\$3,542,589	\$548,853	\$3,863,947	\$3,920,442	\$3,954,305	\$4,046,304
Increase \$	\$277,522	\$548,853		\$321,358	\$56,495	\$33,863	\$91,999
Increase as %	10.22%	18.33%		9.07%	1.46%	0.86%	2.33%
Increase as levy %	0.41%	0.76%		0.42%	0.07%	0.04%	0.09%
FTEs	14.0	14.0	0.0	14.0	15.0	15.0	15.0

Budget Notes:

Maintain Services: Inflationary costs to deliver existing services (\$60K), net of reduction in consulting costs for Asset Management Reporting (-\$70K).

Capital Impact on Operating: Annualizing the software subscription costs for the new Enterprise Resource Planning (ERP) software and the new Insurance and Risk Management software (\$379K).



Non-Departmental

Non- Departmental

The Non-Departmental budget is representative of functions that are not directly attributable to County department efforts. It is inclusive of property tax and investment revenues, funds to support services provided by other organizations such as public health and provincial offences act, and the County’s contribution to local healthcare initiatives.

Strategic Priorities	Strategic Linkages
Court Security & Prisoner Transfer: In 2025, the County agreed to fund 50% of these unfunded expenses. Brockton has requested that the County fund 100% of the cost, which is reflected in the 2026 budget funded by the levy.	Strategic Plan Goals: 2
Supporting Healthcare: Continue with the County’s 5-year commitment to Brightshore’s Wellness and Recovery Centre, as well as continue to work with local community partners to advance physician recruitment in the area.	Strategic Plan Goals: 2

Non- Departmental

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$2,275,063	\$2,479,595	\$204,532	\$2,700,820	\$2,752,066	\$2,730,350	\$2,635,771
Capital Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Levy	\$2,275,063	\$2,479,595	\$204,532	\$2,700,820	\$2,752,066	\$2,730,350	\$2,635,771
Increase \$	-\$159,692	\$204,532		\$221,225	\$51,246	-\$21,716	-\$94,579
Increase as %	-6.56%	8.99%		8.92%	1.90%	-0.79%	-3.46%
Increase as levy %	-0.24%	0.28%		0.29%	0.06%	-0.02%	-0.10%
FTEs	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Budget Notes:

Maintain Services: Tax Supplemental and Write-Off Revenues increased revenues (-\$303K), decreased POA revenues (\$145K), as well increases for inflationary costs on items such as the annual MPAC property assessment costs (\$65K) and Public Health contribution (\$13K). Contributions to Health Care Reserve reduced (-\$75K).

Council Priorities: Court Security Costs (\$363K) paid 100% from levy.



Human Resources

Human Resources

The Human Resources department provides services for the following: recruitment; collective agreement negotiation & administration; policy & procedure development and implementation; occupational health & safety; employee relations; human resources information system; payroll; compensation & employee benefits; and staff training & development. Employing over 800 people in a variety of positions, the County is committed to supporting and developing our current and future employees.

Strategic Priorities	Strategic Linkages
Centralized Onboarding: Develop and launch a centralized onboarding program for all staff, students, and volunteers including relationship development with external partners, recruitment materials, and orientation resources.	Strategic Plan Goals: 6
Enterprise Resource Planning (ERP) Software: Manage the implementation of a new ERP software, and update processes to modernize how County resources are managed.	Strategic Plan Goals: 3
Entitlement Tools: Enhancing tools and resources to better support employees and managers in understanding entitlements.	Strategic Plan Goals: 6
Health and Safety: Standardize health and safety policies and procedures through a review of all departmental policies. Create a corporate framework to ensure consistency across department specific policies and procedures.	Strategic Plan Goals: 5

Human Resources

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$2,058,871	\$2,231,292	\$172,421	\$2,440,101	\$2,485,814	\$2,555,355	\$2,627,197
Capital Levy	\$25,000	\$25,000	\$0	\$25,000	\$27,500	\$27,500	\$27,500
Total Levy	\$2,083,871	\$2,256,292	\$172,421	\$2,465,101	\$2,513,314	\$2,582,855	\$2,654,697
Increase \$	\$71,723	\$172,421		\$208,809	\$48,213	\$69,541	\$71,842
Increase as %	3.56%	8.27%		9.25%	1.96%	2.77%	2.78%
Increase as levy %	0.11%	0.24%		0.27%	0.06%	0.08%	0.07%
FTEs	14.0	15.0	1.0	15.3	15.3	15.3	15.3

Budget Notes:

Maintain Services: Inflationary costs (\$41K) plus 1 Full Time Equivalent for Onboarding Coordinator (\$119K).
Council Priority: Continued work on the County's Equity, Diversity, and Inclusion Action Plan (\$12K).



Community Development

Planning | Transportation & Environmental Services | Human Services

Commissioner
Overview:
CDO

The Community Development Office (CDO) mandate is to address emerging challenges and opportunities across Bruce County. The CDO aims to coordinate the County’s response to energy infrastructure investments, address housing affordability, environmental issues, and alternative transportation options. Currently, the portfolio is made up of the Planning, Transportation & Environmental Services and Human Services departments.

Strategic Priorities	Strategic Linkages
Bruce "C" Workforce Assessment Review, Population Projection & Growth Management Review: In partnership with local municipalities, conduct a peer review of the Bruce C Workforce Assessment Study, update population projections to reflect growth tied to the proposed Bruce C project, and assess growth management impacts of the project.	Strategic Plan Goals: 2&4
Implement Housing Action Plan: Lead the Housing Cross-Functional team to action the 25 recommendations endorsed by County Council in the 2024-2026 Bruce County Housing Action Plan.	Strategic Plan Goals: 1&4 Housing Action Plan





Planning

Planning

Planning Department staff are change managers who help County and local councils review requests and make decisions that reflect the public interest, the needs of local communities, and the regulatory environment. The department is responsible for the County Official Plan, policy support and GIS tools supporting County and local functions.

Strategic Priorities

Strategic Linkages

Local Official Plan and By-law Updates: Work with local municipalities on updates to align with the new County Official Plan upon approval.

Strategic Plan
Goals:
2

.....

GIS Modernization: Modernizing the County's GIS platform to be Cloud-based, while completing a business requirements and cost-benefit analysis regarding online application submissions

Strategic Plan
Goals:
3

.....

Planning

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$2,231,727	\$2,328,881	\$97,154	\$2,444,060	\$2,511,686	\$2,589,417	\$2,649,028
Capital Levy	\$5,412	\$0	-\$5,412	\$0	\$0	\$0	\$0
Total Levy	\$2,237,139	\$2,328,881	\$91,742	\$2,444,060	\$2,511,686	\$2,589,417	\$2,649,028
Increase \$	\$342,137	\$91,742		\$115,179	\$67,626	\$77,731	\$59,611
Increase as %	18.05%	4.10%		4.95%	2.77%	3.09%	2.30%
Increase as levy %	0.51%	0.13%		0.15%	0.08%	0.09%	0.06%
FTEs	17.6	17.6	0.0	17.6	17.6	17.6	17.6

Budget Notes:

Maintain Services: Inflation Costs and changes to fee revenues based on development activity and policy work (\$82K).
 Provincial Legislation: Reduction in revenues (\$15K) as the Province changed the rules around Pre-submission consultation.
 One Time Item: Costs related to modernizing the County's GIS platform funded through reserves with no impact to levy.



Transportation & Environmental Services

Transportation & Environmental Services

The Transportation & Environmental Services Department is responsible for planning and coordinating transportation, environmental, trails and forestry programs. The Department maintains approximately 691 kms of roads, and 148 bridges. The transportation network provides connectivity between communities across the County. The Environmental Services division coordinates environmental initiatives, which help to protect natural environment features managed by the County, provides space for outdoor recreational activities within the County, and provides leadership for Waste Management activities completed by the eight (8) lower tier partners.

Strategic Priorities	Strategic Linkages
Climate Adaptation Action Plan: This plan will support the work done under the Environmental Sustainability Action Plan, creating a framework to enhance environmental resilience, improve public health, access to external funding grants and identify opportunities to adapt current practices in a sustainable manner.	Strategic Plan Goals: 7
Regional Transit Strategy: A collaborative initiative between Saugeen Mobility (SMART), Grey, Bruce, Dufferin and Wellington Counties to establish a comprehensive study aimed at determining optimal transit service levels including potential routes.	Strategic Plan Goals: 4

T&ES Asset Life Extending Measures

Capital Project	Location	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Crack and Seal Program	Various	Annual program to extend the life of identified roadways by 3 to 5 years.	\$275,000	\$275,000 Reserve	AMP
Micro-surfacing Program	Various	Annual program to extend the life of identified roadways by 5 to 7 years.	\$350,000	\$350,000 Reserve	AMP
Miscellaneous Asphalt Program	Various	Annual program to extend the life of identified roadways by 3 to 7 years through repairs to small isolated section(s).	\$175,000	\$175,000 Reserve	AMP
Culvert Repairs and Replacement Program	Various	Annual program to make repairs and replacements as they become due with the goal of reducing unplanned replacements from 6 per year to 1 per year.	\$309,378	\$309,378 Reserve	AMP
Total			\$1,109,378	\$1,109,378	

T&ES Road Reconstruction and Rehabilitation Projects

Capital Project	Location	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Bruce Road 9 CIP Resurfacing – From Barrow Bay Road to Cemetery Rd	Northern Bruce Peninsula	\$1,800,000	\$429,912 CCFB Grant \$1,370,088 Reserve	AMP
Bruce Road 20 Reconstruction & Rehabilitation – From Highway 9 to Concession 6, Highway 21 to Tie Rd.	South Bruce, Brockton & Kincardine	\$5,100,000	\$1.07 million OCIF Grant, \$2.36 million CCBF, \$1.67 million Reserve	AMP
Pedestrian Crossing & Intersection Signalization Improvement – Bruce Road 4 & McNab St.	Brockton	\$900,000	\$270,000 DCs, \$630,000 Reserves	AMP & Growth
Total		\$7,800,000	\$7,800,000	

T&ES Other Major Initiatives

Capital Project		Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Walkerton Transportation Shop Replacement (Design Only)	The Walkerton Transportation Shop has reached the end of its useful life, requiring replacement and expansion to meet the growing needs of the County.	\$500,000	\$500,000 Debt	AMP & Growth
Annual Fleet and Equipment Replacement	Annual replacement of pickup trucks and tandem plows in line with County’s AMP. Also includes purchase of additional equipment per DC Study.	\$1,223,500	\$300,000 DCs, \$25,000 Proceeds, \$898,500 Reserves	AMP & Growth
Sign Fabricating Equipment	Replacement of existing sign fabrication equipment at end of life with new technology.	\$100,000	\$100,000 Reserves	AMP
Total		\$1,823,500	\$1,823,500	

Transportation & Environmental Services Reserves

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Annual Contribution for Fleet & Equipment	T&ES Fleet Capital Reserve	\$1,028,500	AMP
Annual Contribution for Infrastructure	Transportation Services – Roads, Bridges, Culverts & Traffic Control Reserve	\$6,404,077	AMP
Annual Contribution for Facilities	T&ES – Facilities Reserve	\$189,000	AMP
Annual Contribution for Trails	Environmental Services – Capital Reserve	\$136,000	AMP & Growth
		Total	\$7,757,577

Transportation & Environmental Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$12,025,283	\$12,818,177	\$792,894	\$13,814,532	\$15,072,595	\$15,805,925	\$16,834,085
Capital Levy	\$7,365,336	\$7,757,577	\$392,241	\$10,589,164	\$12,350,204	\$11,196,811	\$14,156,300
Total Levy	\$19,390,619	\$20,575,754	\$1,185,135	\$24,403,696	\$27,422,799	\$27,002,736	\$30,990,385
Increase \$	\$1,472,728	\$1,185,135		\$3,827,942	\$3,019,103	-\$420,063	\$3,987,649
Increase as %	8.22%	6.11%		18.60%	12.37%	-1.53%	14.77%
Increase as levy %	2.19%	1.65%		4.97%	3.60%	-0.46%	4.12%
FTEs	56.0	56.0	0.0	57.3	58.3	59.3	59.3

Budget Notes:

Adjustment to Base: Reflects reductions in revenues for Forestry Product Sales (\$40K) and for the updated Road Boundary Agreement (\$15K).

Maintain Services: Inflationary increases to continue the delivery of services (\$392K).

One Time Item: Bridge Study (\$50K), Fuel Management System Update (\$20K), Minor Shop Repairs (\$26K), Route Patrol Implementation (\$19K) and Climate Action Pre-Development work (\$26K).

Council Priorities: Regional Transit Study (\$145K) and Winter Snow Removal contract to Neyaashiinigmiing (\$44K).

Service Initiates: Security Upgrades at four shop locations (\$16K).



Human Services

Human Services

The Human Services Department is comprised of five operational divisions or program areas and contributes to the advancement of human services goals and priorities through: business and human services integration; children’s services; housing facilities; housing services; income & support services; and strategic community initiatives. As service system manager in both Children’s Services and Housing Services, the Department is responsible for system planning, and administration of grants for various provincial funding programs. Additionally, each of the program areas provide a number of services directly in the community.

Strategic Priorities	Strategic Linkages
----------------------	--------------------

Implementation of Positive Early Childhood Education: Provide each childcare program with an active Quality Support Plan, have one Positive Early Childhood Education (PECE) accredited Team Coach, and all staff will have received personal PECE training.

Strategic Plan
Goals:
2

Pathways to Employment: Conduct a detailed caseload analysis to identify and address the barriers experienced by Ontario Works recipients for the development of strategies to support pathways back to employment.

Strategic Plan
Goals:
2

Digital Modernization of Tenant Support: Implement a tenant case management system, including online tenant portal. This system will streamline the process of submitting, tracking and resolving tenant requests and improving communications.

Strategic Plan
Goals:
1

Strategic Priorities (Continued)

Strategic Linkages

Enhancement of Homelessness Outreach Supports: Enhance afterhours response for individuals experiencing homelessness by coordinating resources and supports.

Strategic Plan
Goals:
1

Business & Human Services Integration: A strategic review and assessment of the division after 5 years of work to assess the client and staff experience. Determine future support opportunities and direction.

Strategic Plan
Goals:
2

Housing Facilities Software: Implementation of additional software functionality to enhance maintenance requests and data tracking, as well as improve operational efficiency and transparency.

Strategic Plan
Goals:
3

Human Services

Capital Project	Location	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Roof Replacement	Tobermory	Design and installation of a new asphalt roof	\$330,000	\$330,000 Reserve	AMP
Make Up Air Unit Replacements	Ripley & Tobermory	Design and installation of two new MUA Units	\$800,000	\$680,440 Reserve, \$119,560 CMHC	AMP
Elevator and Interior Enhancements	Kincardine	Design and install a new full-service elevator with additional interior enhancements being done as necessary	\$950,000	\$550,000 Reserve, \$400,000 COCHI	AMP
Unit Turn Repairs & Upgrades	Various	To be utilized across the full portfolio when a unit becomes vacant to prepare it in as efficient manner as possible for a new tenant	\$800,000	\$800,000 Reserve	AMP
Ongoing Capital Repairs	Various	To be utilized across the full portfolio for unforeseen repairs as required	\$150,000	\$150,000 Reserve	AMP
Fire, Life Safety and Security	Various	Replacement and upgrades to fire alarm systems, devices, security cameras and control systems	\$342,000	\$342,000 Reserve	AMP
Mechanical and Electrical Upgrades	Various	Rehabilitation and replacement of building systems to increase efficiency, reliability and safety	\$225,000	\$225,000 Reserve	AMP
Bruce County Housing Corporation Building	Brockton	Multi-residential apartment building to expand affordable housing in the County	\$2,270,000	\$270,000 Reserve, \$2,000,000 Debt	New Council Priority
Total			\$5,867,000	\$5,867,000	

Human Services

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Annual Contribution to Housing Facilities Reserves	Housing Facilities Capital Reserve	\$3,025,905	AMP
Transfer to Gary Street Reserve per Loan Agreement	Gary Street Replacement Reserve	\$18,500	AMP
		Total	\$3,044,405

Human Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$7,310,677	\$7,732,355	\$421,678	\$7,919,194	\$9,241,503	\$9,564,176	\$9,418,713
Capital Levy	\$2,940,627	\$3,025,905	\$85,278	\$3,113,656	\$3,203,952	\$3,296,867	\$3,392,476
Total Levy	\$10,251,304	\$10,758,260	\$506,956	\$11,032,850	\$12,445,455	\$12,861,043	\$12,811,189
Increase \$	\$359,915	\$506,956		\$274,590	\$1,412,605	\$415,588	-\$49,854
Increase as %	3.64%	4.95%		2.55%	12.80%	3.34%	-0.39%
Increase as levy %	0.54%	0.71%		0.36%	1.69%	0.45%	-0.05%
FTEs	68.4	68.4	0.0	69.4	69.4	69.4	69.4

Budget Notes:

Adjustment to Base: Reallocation of Housing Facilities oversight to Corporate Facilities division (-\$24K), Transfers to Reserves for Housing initiatives (-\$50K) moved to CAO Office, and reallocation of costs under various funding envelopes netting to zero.

Maintain Services: Inflationary increases to existing costs net of funding (\$352K).

Legislative: Federal Housing Funding adjustment net of reserve transfers (\$60K).

Services Initiatives: After Hours Emergency Outreach Supports (\$75K), Increased Children's Activity Assistance (\$8K).



Community Services

Library | Long-Term Care & Senior Services | Museum | Paramedic Services

CAO Overview

The Community Services Departments reporting to the CAO are focused on the delivery of strategic priorities for positive community impact in areas of cultural and health services. These include Library, Long-term Care and Senior Services, Museum and Cultural Services, and Paramedics.

Strategic Priorities

Strategic Linkages

Cultural Action Plan: The Cultural Action Plan (CAP) aims to advance arts, culture, and heritage across Bruce County by collaborating with municipalities and cultural organizations. The CAP Steering Committee will implement the objectives identified in the CAP.

Strategic Plan Goals:
1

Age Friendly Initiative: Building from the community needs assessment done in 2025, this phase will focus on developing a formal Age-Friendly Bruce County Framework and 2027 to 2031 Action Plan.

Strategic Plan Goals:
1



BRUCE
county

Library

Library

Bruce County Public Library (BCPL) is a vibrant hub and pillar of the community, offering services through 17 branch locations, a Bookmobile, and a virtual library. BCPL drives social connections through our welcoming community spaces, programming for all ages, and variety of services. The Library plays a fundamental role in lifelong learning by promoting innovation, providing an outlet for creative pursuits, and balancing new and exciting technologies with existing services. Whether accessing eBooks, borrowing fishing rods, or exploring 3D printing, Bruce County Public Library offers something for everyone.

Strategic Priorities	Strategic Linkages
Master Plan: Develop a comprehensive Master and Strategic Plan that outlines the County Public Library's mission, values, strategic priorities and service goals.	Strategic Plan Goals: 1
Branch Security: Improve health, safety, and security at prioritized library branches to ensure safe, welcoming, and secure spaces for staff and patrons.	Strategic Plan Goals: 1 & 6
Patron Engagement: Fully implement a system that will improve the communication between the Library and the patrons, which will include online library card renewals. This platform will increase staff efficiencies as processes will become more automated.	Strategic Plan Goals: 3

Library

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Collection Purchases	Annual purchases to keep the library collection up to date and meet the needs of the public. This budget covers books, audiobooks, and other formats.	\$337,335	\$337,335 Reserve	AMP
Branch Furnishings and Shelving	Annual replacement of furnishings and shelving that have reached the end of their useful lives. 2026 will focus on the second floor of the Kincardine Branch.	\$100,000	\$100,000 Reserve	AMP
Total		\$437,335	\$437,335	

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Library Reserve Contribution for Delivery Vans and Bookmobile	Library Capital Reserve	\$62,000	AMP
Library Reserve Contribution for Collections and Branch Furnishings	Library Capital Reserve	\$437,743	AMP
Total		\$499,743	

Library

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$4,722,632	\$4,941,466	\$218,834	\$5,468,716	\$5,720,248	\$6,053,341	\$6,127,580
Capital Levy	\$529,146	\$499,743	-\$29,403	\$530,624	\$541,849	\$508,724	\$479,905
Total Levy	\$5,251,778	\$5,441,209	\$189,431	\$5,999,340	\$6,262,097	\$6,562,065	\$6,607,485
Increase \$	\$304,536	\$189,431		\$558,131	\$262,757	\$299,968	\$45,420
Increase as %	6.16%	3.61%		10.26%	4.38%	4.79%	0.69%
Increase as levy %	0.45%	0.26%		0.72%	0.31%	0.33%	0.05%
FTEs	38.1	38.1	0.0	39.0	39.0	39.0	39.0

Budget Notes:

Maintain Services: Inflationary pressures (\$205K).

One-Time Items: Print Management Software implementation (\$6K).

Service Initiative/Savings: Additional subscription costs for new patron engagement platform (\$8K).



Long-Term Care & Senior Services

Long-Term Care & Senior Services

There are two Long Term Care Homes operated by Bruce County — Gateway Haven located in Wiarton, and Brucelea Haven in Walkerton. These homes provide quality services to the residents and their families. Both operate as municipal homes, and the not-for profit structure allows for a level of care that is of exceptional quality while also being transparent in operation and accountability. The department provides leadership for the development of senior services across the County.

Strategic Priorities	Strategic Linkages
Quality Care for Residents: The new interRAI Long Term Care Facilities assessment will provide evidence-based decisions on clinical practice, planning, benchmarking, and resource allocation. These decisions will lead to improvements in the quality of care and resident outcomes.	Strategic Plan Goals: 3
Staff Development: Newly established initiative to recognize, engage, and uplift frontline staff aiming to reduce burnout and improve staff moral while reinforcing professional skills.	Strategic Plan Goals: 5

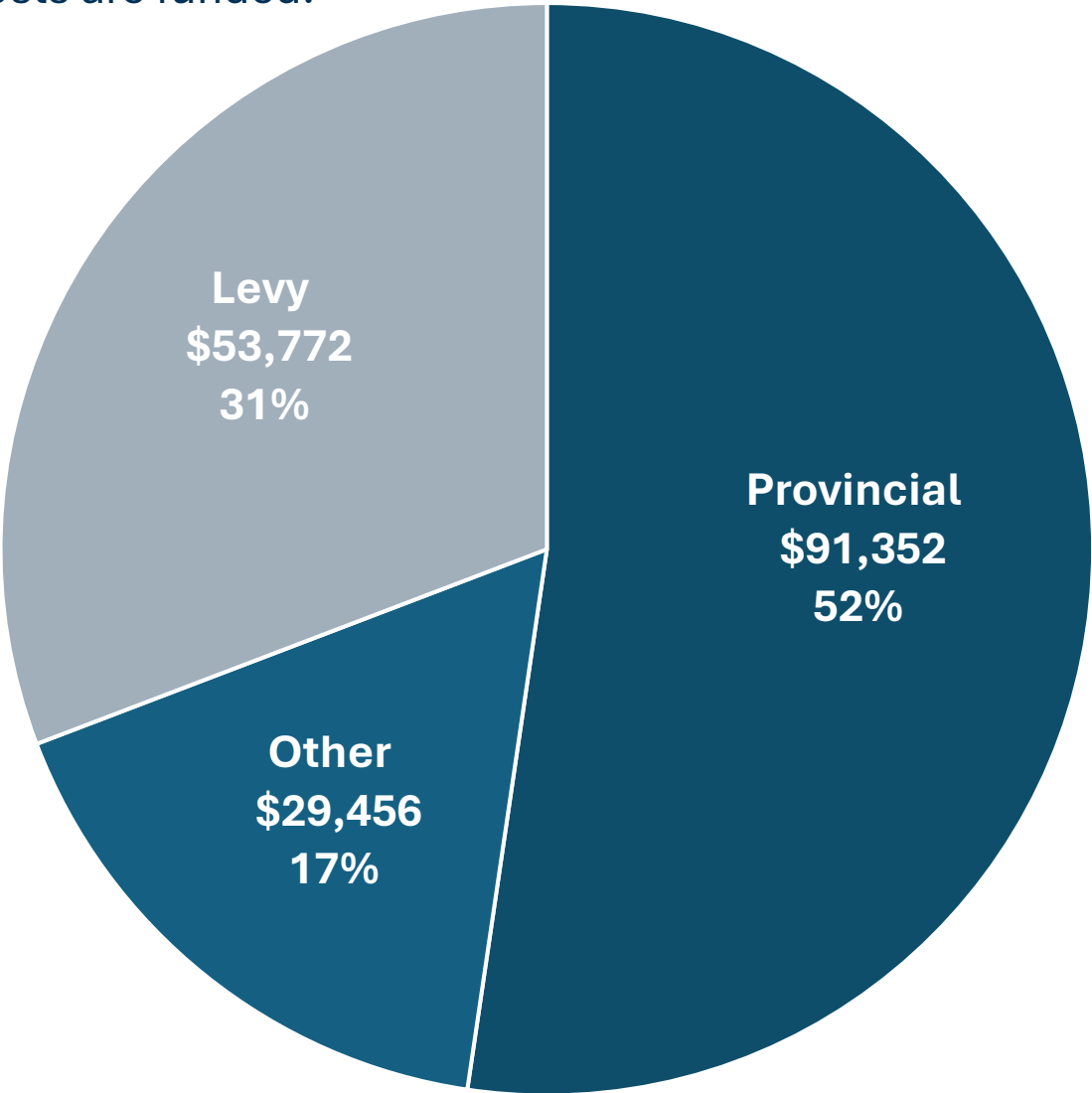
Strategic Priorities	Strategic Linkages
<p>Paperless Kitchen: Modernize dietary services and improve the dining experience for residents by implementing a digital solution to help ensure accurate delivery of meals in line with an individual’s dietary needs.</p> <p>.....</p> <p>Accreditation Canada Review: Complete assessments to evaluate the County’s compliance with national standards regarding safe and resident-centered care as part of a structured quality improvement initiative.</p> <p>.....</p>	<p>Strategic Plan Goals: 3</p> <p>.....</p> <p>Strategic Plan Goals: 2</p> <p>.....</p>

Long-Term Care Cost Per Bed

The County operates 244 long-term care beds across the two long-term care homes. The cost per bed calculation identifies the average cost to operate each bed on an annual basis, as well as how those costs are funded.

The average annual cost to operate one long term care bed is budgeted to be \$174,580. Funding is broken down as follows:

This equates to a cost per bed, per day of \$478



Long-Term Care & Senior Services Facilities

LTC Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Brucelea & Gateway Elevator Upgrades	The elevators at the facilities have reached the end of their useful lives.	\$1,700,000	\$328,000 Provincial Funding, \$1,372,000 Reserve	AMP
Ongoing Capital Flooring Repairs	Replacement of flooring which has significant wear and poses a tripping risk.	\$198,500	\$198,500 Reserve	AMP
Replacement of Handrails	Replacement of handrails throughout Brucelea Haven.	\$175,000	\$175,000 Reserve	AMP
HVAC Humidifiers	Capital works on the heating and HVAC systems.	\$190,000	\$190,000 Reserve	AMP
Total		\$2,263,500	\$2,263,500	
Reserve Contributions	Reserve	Proposed 2026 Amount (\$)		Type
Long Term Care Capital Facilities Contribution	LTC Facilities Reserves		\$1,623,000	AMP
Total			\$1,623,000	

Long-Term Care & Senior Services Equipment

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Medical Equipment Replacement – Lifts & Tornadoes	Project aims to create a safe, accessible, functional and vibrant outdoor space for residents, families and staff.	\$105,000	\$105,000 Reserves	AMP
Gateway Haven Furniture Replacement	Replacement of dated lounge and resident room furniture.	\$150,000	\$150,000 Reserves	AMP
Total		\$255,000	\$255,000	

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Medical Equipment Reserve Contribution	LTC Capital Reserves	\$273,701	AMP
Total		\$273,701	

Long-Term Care & Senior Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$12,263,631	\$13,074,394	\$810,763	\$13,846,369	\$14,378,268	\$15,006,735	\$15,506,893
Capital Levy	\$941,671	\$1,921,701	\$980,030	\$1,407,832	\$1,752,725	\$4,236,374	\$4,918,590
Total Levy	\$13,205,302	\$14,996,095	\$1,790,793	\$15,254,201	\$16,130,993	\$19,243,109	\$20,425,483
Increase \$	\$646,637	\$1,790,793		\$258,106	\$876,792	\$3,112,116	\$1,182,374
Increase as %	5.15%	13.56%		1.72%	5.75%	19.29%	6.14%
Increase as levy %	0.96%	2.49%		0.34%	1.05%	3.40%	1.22%
FTEs	274.1	274.1	0.0	274.1	274.1	274.1	274.1

Budget Notes:

Adjustment to Base: Nursing Staffing adjustments are fully offset by funding.

Maintain Services: Inflationary Pressures net of provincial level of care funding increases (\$774K) including higher than inflation increases to medical supplies and raw food.

One Time Items: Relational Approach Training (\$27K), Accreditation Canada Preparation (\$10K).



Museum

Museum

The Bruce County Museum & Cultural Centre (BCM&CC) operates under three areas of service: Museum, Archives and Cultural Centre. As a museum, we service society through research, collections, conservation, interpretation, and exhibitions of tangible and intangible heritage of Bruce County. The BCM&CC offers a variety of services including exhibitions, programming (adult/children & education), research and special events. The Archives are the official repository for the County of Bruce with a mandate is to preserve and make available the documentary heritage of Bruce County.

Strategic Priorities	Strategic Linkages
Indigenous Collections Inventory Project: Review and assessment of all Indigenous cultural belongings (non-archaeological/non-archival).	Strategic Plan Goals: 2 RAP
.....
Strategic Plan: The current Museum strategic plan ends in 2026; this project will update the plan for the next 3 to 5 years in accordance with the Community Museum Operating Grant funding.	Strategic Plan Goals: 1
.....

Museum Facilities

Museum Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Restoration of exterior of the 1878 Schoolhouse	Work on the Schoolhouse in 2026 will include foundation walls, window repairs, and repairs to the cedar shake roof.	\$556,983	\$556,983 Reserves	AMP
Repairs of the exterior of the Museum addition	Work on the addition in 2026 will include masonry replacement, as well as foundation and exterior stair repairs.	\$268,349	\$268,349 Reserves	AMP
Replacement of HVAC Units	The HVAC units at the Museum have reached the end of their useful lives.	\$589,000	\$589,000 Reserves	AMP
Total		\$1,414,332	\$1,414,332	

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Museum Capital Facilities Contribution	Museum Facilities Reserve	\$1,218,000	AMP
Museum Expansion Contribution	Museum Expansion Reserve Fund	\$285,000	New
Total		\$1,503,000	

Museum

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$2,773,128	\$2,874,019	\$100,891	\$3,225,794	\$3,353,227	\$3,452,104	\$3,543,238
Capital Levy	\$1,157,036	\$1,517,384	\$360,348	\$1,654,800	\$1,735,480	\$1,879,225	\$1,926,662
Total Levy	\$3,930,164	\$4,391,403	\$461,239	\$4,880,594	\$5,088,707	\$5,331,329	\$5,469,900
Increase \$	\$1,039,361	\$461,239		\$489,191	\$208,113	\$242,622	\$138,571
Increase as %	35.95%	11.74%		11.14%	4.26%	4.77%	2.60%
Increase as levy %	1.55%	0.64%		0.64%	0.25%	0.27%	0.14%
FTEs	19.3	19.3	0.0	21.1	21.1	21.1	21.1

Budget Notes:

Maintain Services: Inflationary pressures (\$88K).

One Time Items: Indigenous Archaeology Inventory Project net of funding (\$13K).



Paramedic Services

Paramedic Services

Bruce County Paramedic Service employs a staff of about 100 full-time and part-time paramedics who provide pre-hospital care to citizens and visitors of Bruce County. In addition to providing emergency services, Paramedic Services provide community paramedicine services. This service offers innovative, community-based rural healthcare providing in-person and virtual routine assessments and vital sign monitoring for patients that are on a trajectory towards end-of-life or long-term care placement.

Strategic Priorities	Strategic Linkages
Medical Dispatch System: Implementing a new dispatch system which will help prioritize emergency calls and allow for appropriate call out of required emergency personnel.	Strategic Plan Goals: 3
.....	
Ministry of Health Service Review: Through 2026 Paramedic Services will work through the mandated service review with the Ministry of Health.	Strategic Plan Goals: 1
.....	

Paramedic Services

Capital Project	Description	Proposed 2026 Amount (\$)	Funding 2026 (\$)	Type
Ambulance & Supervisor Vehicle Purchase	Replacement of two ambulances per the asset management plan and vehicle replacement schedule.	\$653,763	\$653,763 Reserves	AMP
Power Stretcher Purchase & Power Load installations	Replacement of power stretchers and power load for new ambulances.	\$164,246	\$164,246 Reserves	AMP
Total		\$818,009	\$818,009	

Reserve Contributions	Reserve	Proposed 2026 Amount (\$)	Type
Contribution for Vehicle and Equipment Replacements	Paramedic Services Capital Reserve	\$992,931	AMP
Total		\$992,931	

Paramedic Services

	Approved 2025	Budgeted 2026	Change	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Levy	\$8,376,377	\$8,634,773	\$258,396	\$9,373,152	\$10,692,530	\$11,134,855	\$12,064,319
Capital Levy	\$1,034,778	\$992,931	-\$41,847	\$1,022,119	\$1,052,183	\$2,083,148	\$1,115,042
Total Levy	\$9,411,155	\$9,627,704	\$216,549	\$10,395,271	\$11,744,713	\$13,218,003	\$13,179,361
Increase \$	\$72,042	\$216,549		\$767,567	\$1,349,442	\$1,473,290	-\$38,642
Increase as %	0.77%	2.30%		7.97%	12.98%	12.54%	-0.29%
Increase as levy %	0.11%	0.30%		1.00%	1.61%	1.61%	-0.04%
FTEs	97.2	99.2	2.0	100.7	105.6	106.9	110.9

Budget Notes:

Maintain Services: Inflationary pressures (\$566K), offset with additional grant funding (-\$448K).

One Time Items: Minor equipment for the re-purposed trailer (\$5K) and the newly purchased Kincardine station (\$9K).

Growth: Addition of 2 Full Time Equivalents - Logistics Technician and Business Integration Manager net of reserve offset (\$126K).



Full Time Equivalents (FTE) Summary

FTE Summary

The following chart provides an overall summary of the permanent Full Time Equivalents proposed through the various initiatives outlined in the budget.

Department	Position	Type	FTE	Net Levy Cost	Net % Increase
Human Resources	Onboarding Co-ordinator	Permanent	1	107,773	0.15%
Information Technology	Infrastructure, Network & Design Analyst	Permanent	1	126,996	0.18%
Office of the CAO & Government Relations	Records Management Co-ordinator	Permanent	1	107,773	0.15%
Paramedic Services	Logistics Technician	Permanent	1	50,300	0.07%
Paramedic Services	Business Integration Manager	Permanent	1	76,090	0.10%
		New Total	5	\$468,932	0.65%

FTE Forecast

The following chart outlines the organizations projected FTE growth through to 2030.

Department	FTE Approved 2025	FTE Adjusted 2025	FTE Proposed 2026	FTE Proposed 2027	FTE Proposed 2028	FTE Proposed 2029	FTE Proposed 2030
CAO & Government Relations	25.3	28.3	29.3	29.3	29.3	27.3	27.3
Corporate Services	14.0	14.0	14.0	14.0	15.0	15.0	15.0
Corporate Facilities	8.6	9.6	9.6	9.6	9.6	9.6	9.6
Information Technology	12.0	12.0	13.0	14.0	14.0	14.0	14.0
Human Resources	14.0	14.0	15.0	15.3	15.3	15.3	15.3
Paramedic Services	97.2	97.2	99.2	100.7	105.6	106.9	110.9
Transportation & ES	56.0	56.0	56.0	57.3	58.3	59.3	59.3
Human Services	68.8	68.4	68.4	69.4	69.4	69.4	69.4
Long Term Care & Senior Services	273.9	274.1	274.1	274.1	274.1	274.1	274.1
Museum	19.1	19.3	19.3	21.1	21.1	21.1	21.1
Library	38.1	38.1	38.1	39.0	39.0	39.0	39.0
Planning	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Total	644.6	648.6	653.6	661.5	668.4	668.6	672.6
Annual FTE Increase		4.0	5.0	7.9	6.9	0.2	4.0

*Note: 3 of the 4 FTEs adjusted in the 2025 budget are fully funded and have no levy impact for 2025 or future years.

FTE Business Case

Position:	Onboarding Coordinator	Department:	Human Resources
-----------	------------------------	-------------	-----------------

FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$107,773	\$0	\$107,773	0.15%

Position Justification

The Onboarding Coordinator will be responsible for building a robust onboarding program and will manage the end-to-end onboarding experience for new employees, students and volunteers across the County. The role will ensure a seamless, legislatively compliant and welcoming onboarding transition, positioning new hires/students/volunteers for long-term success within the County.

In addition, the Coordinator will play a key role in supporting recruitment related community engagement. They will expand on the volunteer and student programs Bruce County offers to enhance community interest in a career within local government. The position will garner interest in our career offerings and showcase Bruce County as an employer of choice.

FTE Business Case

Position:	Infrastructure, Network & Design Analyst	Department:	Information Technology
-----------	--	-------------	------------------------

FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$126,996	\$0	\$126,996	0.18%

Position Justification

To support Bruce County’s growth and expanding digital infrastructure, it is proposed to add an Infrastructure, Network & Design Analyst. With an increasing reliance on technology, this role is critical to maintaining secure, scalable systems. The position will enhance service reliability, protect sensitive data, and ensure compliance with privacy laws. The analyst will lead key projects, support daily operations, and strengthen disaster recovery. This investment safeguards public services, mitigates risk, and supports innovation—ensuring Bruce County remains resilient, efficient, and well-positioned to meet future demands.

FTE Business Case

Position:

Records Management
Coordinator

Department:

Office of the CAO &
Government Relations

FTE

Type

Total Cost

Amount Funded

Net Levy Cost

Net % Increase

1

Permanent

\$107,773

\$0

\$107,773

0.15%

Position Justification

Following up on deferral of a similar position in the 2025 budget, the proposed 2026 budget includes a Records Management Coordinator position to address a critical gap in corporate-wide records oversight. Lack of dedicated support has led to a backlog in records management. With over 500 SharePoint sites containing over 4 million documents, in addition to paper files and electronic files stored in other locations, it would align with municipal best practices to have a dedicated resource and would reduce risk to the integrity and accessibility of corporate records.

The proposed role will provide centralized oversight of the records management program including classification, retention and disposal of records and ensure compliance with MFIPPA, our County Records Retention By-law and PHIPA (Personal Health Information Protection Act) which governs records related to Long-Term Care and Paramedic Services. This addition would reduce legal risk; improves operational efficiency, while strengthening organizational accountability, continuity and responsiveness.

FTE Business Case

Position:	Logistics Technician	Department:	Paramedic Services
-----------	----------------------	-------------	--------------------

FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$100,600	\$50,300	\$50,300	0.07%

Position Justification

Given the more recent addition of paramedicine and growth of 911 response, in both scope and complexity there is an increased need for supply management, equipment maintenance and tracking, and the distribution of supplies across all seven paramedic stations. This position would directly address these operational gaps, ensuring consistent and efficient management of logistics and equipment across the department. By centralizing these responsibilities, this role would free up valuable time for the 911 response team and allows administrative leadership roles to prioritize support to frontline supervision, leadership development, and advancing strategic initiatives while being more cost effective.

FTE Business Case

Position:	Business Integration Manager	Department:	Paramedic Services
-----------	------------------------------	-------------	--------------------

FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$152,180	\$76,090	\$76,090	0.10%

Position Justification

Given the more recent addition of paramedicine and growth of 911 response, in both scope and complexity, the current structure is no longer sustainable to meet the increasing operational and administrative demands. This position would provide essential oversight and coordination across key support functions.

The Business Integration Manager would support financial management, ensure regulatory compliance, and improve reporting and accountability. This position will provide the support to infrastructure and service delivery improvements through direct supervision of the Administration, Scheduling, and Logistics, ensuring alignment, accountability, and efficiency across these critical functions.



Consolidated Budget Summary

2026 Budget Summary

Operating

Operating Inflation (after growth, assessment growth is assumed at 1.25%)	0.55%
One-Time Items	0.23%
Council Priorities	1.06%
Provincially Legislated	0.10%
Growth	0.18%
Service Initiatives/Savings	0.30%
Impact of Capital	0.56%
Total Operating	2.98%

Capital

Replacement (AMP)	2.50%
New Assets	0.49%
Total Capital	2.99%

Total Levy Increase (a 1% budget increase is \$718,207)	5.97%
to maintain services & assets	3.61%
to fund new initiatives & assets	2.36%

Consolidated Budget Summary

This chart provides a departmental overview of the consolidated budget for 2026 prior to the Program Support and Facilities Allocations.

Corporate Serving Departments	Approved 2025	Proposed 2026	\$ Change	% Levy Increase (Before Growth)
Office of the CAO & Government Relations	4,710,213	4,927,344	217,131	0.30%
Corporate Services	2,993,736	3,542,589	548,853	0.76%
Non-Departmental	2,275,063	2,479,595	204,532	0.28%
Corporate Facilities	1,682,630	1,961,383	278,753	0.39%
Information Technology	4,491,309	4,871,820	380,511	0.53%
Human Resources	2,083,871	2,256,292	172,421	0.24%
Total	18,236,822	20,039,023	1,802,201	2.51%

Community Development Office	Approved 2025	Proposed 2026	\$ Change	% Levy Increase (Before Growth)
Transportation & Environmental Services	18,408,406	19,484,973	1,076,567	1.50%
Human Services	8,872,480	9,262,200	389,720	0.54%
Planning	1,848,538	1,901,082	52,544	0.07%
Total	29,129,424	30,648,255	1,518,831	2.11%

Community Services Departments	Approved 2025	Proposed 2026	\$ Change	% Levy Increase (Before Growth)
Paramedic Services	7,790,116	7,829,522	39,406	0.05%
Long Term Care & Senior Services	8,588,285	9,927,241	1,338,956	1.86%
Museum	3,613,609	4,038,872	425,263	0.59%
Library	4,462,486	4,522,922	60,436	0.08%
Total	24,454,496	26,318,557	1,864,061	2.60%

5 Year Forecast

Each year, as part of the budget process, five-year projections are made to help inform Council about long term implications of investments made in capital and operations. The following provides an overview of the proposed increases from 2026 to 2030 inclusive of the continued implementation of the County’s Asset Management Plan recommendation.

Projected Annual Levy Increases

2026	2027	2028	2029	2030
5.97%	7.61%	7.79%	4.70%	4.32%

.....
Growth is assumed at 1.25% annually for 2026 to 2030. The inflation assumption used was 3% for Operating and 5% for future years Capital.

Multi Year Capital Projects

The following provides an outline of Capital Projects proposed for 2026 that also have a financial implication for future years:

- Enterprise Resource Planning (ERP) Software - Corporate Services (CS-2021-003)
 - Total cost \$4,000,000.
 - \$2,000,000 funded from reserves, \$2,000,000 from an internal loan repaid over the next four years.
- Lakeshore Hub Renovation & Museum Archives - Non-Departmental (ND-2023-001)
 - Total cost \$14,000,000.
 - \$8,626,500 from external borrowing, and \$5,373,500 from external grants, donations, etc.
- Bruce County Housing Corporation New Building - Human Services (HS-2023-039)
 - Project budget was approved in 2025, staff continue to refine project plan and estimates.
 - Total cost \$16,395,313.
 - \$1,102,813 from reserves, and \$15,292,500 from external borrowing.
 - Additional revenue sources and grants are being reviewed, and the budget will be amended to reflect as more information is received and prior to proceeding.



Initiatives by Pressure Category

Projects- One
Time Items

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
LTC Relational Approach Training	27,000	0.04%
T&ES Bridge Study	50,000	0.07%
T&ES Fuel Master Upgrade Software & Implementation	20,000	0.03%
T&ES Minor Shop Upgrades	26,000	0.04%
T&ES Route Patrol Implementation	19,000	0.03%
T&ES Climate Action Pre-Development Work	26,500	0.04%
	168,500	0.25%

Projects-
Provincially
Legislated

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Federal Housing Funding Adjustment net of Reserves	59,780	0.08%
.....		
Planning Pre-Submission Requirement eliminated by Province reducing Revenues	15,000	0.02%
.....		
	75,000	0.10%
	

Growth

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Paramedics Logistics Technician	50,300	0.07%
Paramedics Business Integration Manager	76,090	0.11%
	126,390	0.18%

Projects-
Council
Priorities

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Court House Security Grant (100% Provincially Unfunded)	363,384	0.51%
Regional Transit Program	145,000	0.20%
2026 IPM Contribution	200,000	0.28%
Winter Snow Removal Contract for Access to Neyaashiinigmiing	44,000	0.06%
	752,384	1.05%

Projects-
Service
Initiatives/
Savings

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Records Management Co-Ordinator	107,773	0.15%
After Hours Emergency Homelessness Outreach Services & Supports	75,000	0.10%
	182,773	0.25%

Projects-
Capital Impact
on Operating

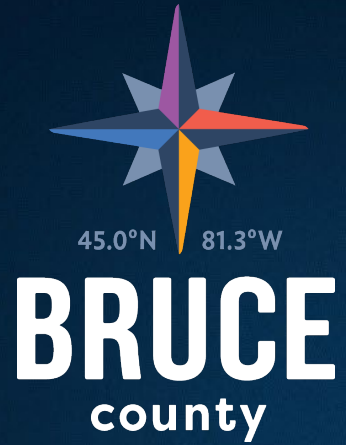
Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
ERP Software Licensing and Internal Financing Costs	337,500	0.47%
.....		
Risk Management Software Licensing	41,500	0.06%
.....		
Lakeshore Hub Renovation – Loan Payment	22,500	0.03%
.....		
	401,500	0.56%
.....		

Projects-
Capital New
Initiatives

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Museum Archives Expansion Reserve Contribution	285,000	0.40%
Transfer to Reserves for Trail Development	20,000	0.03%
Trails Development & Fencing	20,000	0.03%
Intersection Signals, Signage & Lighting Improvements	25,000	0.03%
AMP Target	1,795,519	2.50%
	2,145,519	2.99%



Detailed Budget Appendix



Reserve Budget

Dept	Reserve Name	Dec 31 2025	Transfers To	Transfers From	Dec 31 2026	Target Balance	Target Min	Target Max
Capital Reserves & Reserve Funds:								
CS	Corporate Services - Capital Reserve	140,045.17	640,000.00	- 700,000.00	80,045.17	Min: 15% of Current Replacement Value (\$57,000)	57,000.00	57,000.00
ND	Non-Departmental - Facilities Reserve	2,362,136.95	1,028,755.00	- 1,606,855.00	1,784,036.95	Min: 4% of Current Replacement Value (\$1,360,000)	1,360,000.00	1,360,000.00
IT	Information Technology - IT Capital Reserve	1,107,577.22	185,400.00	- 464,292.00	828,685.22	Min: 18% of Current Replacement Value (\$887,000)	887,000.00	887,000.00
IT	Information Technology - Capital Reserve	62,893.11	14,300.00	- 6,300.00	70,893.11	Min: 15% of Current Replacement Value (\$5,000)	5,000.00	5,000.00
HR	Human Resources - Capital Reserve	122,058.00	25,000.00		147,058.00	Min: 15% of Current Replacement Value (\$16,000)	16,000.00	16,000.00
PS	Paramedic Services - Capital Reserve	994,892.26	992,931.00	- 954,588.00	1,033,235.26	Min: 15% of Current Replacement Value (\$368,000)	368,000.00	368,000.00
TES	Transportation & Environmental Services - Other Capital Reserve	246,267.73			246,267.73	Min: 15% of Current Replacement Value (\$70,000)	70,000.00	70,000.00
TES	Transportation Services - Roads, Bridges, Culverts, and Traffic Control	6,008,651.26	6,404,077.00	- 5,223,716.00	7,189,012.26	Min: 3% of Current Replacement Value (\$18,552,000)	18,552,000.00	18,552,000.00
TES	Environmental Services - Capital Reserve	28,172.62	136,000.00	- 116,000.00	48,172.62	Min: 4% of Current Replacement Value (\$39,000)	39,000.00	39,000.00
TES	Transportation & Environmental Services - Fleet Capital Reserve	936,818.78	1,028,500.00	- 1,023,500.00	941,818.78	Min: 15% of Current Replacement Value (\$1,226,000)	1,226,000.00	1,226,000.00
TES	Transportation & Environmental Services - Facilities Reserve	18,154.78	189,000.00	- 60,000.00	147,154.78	Min: 4% of Current Replacement Value (\$749,000)	749,000.00	749,000.00

HS	Housing Facilities - Capital Reserve	4,492,608.88	3,007,405.00	- 3,167,440.00	4,332,573.88	Min: 4% of Current Replacement Value (\$4,471,000)	4,471,000.00	4,471,000.00
HS	Human Services - CMHC Gary St Replacement Reserve	100,027.57	18,500.00		118,527.57	Min: 4% of Current Replacement Value (\$444,000)	444,000.00	444,000.00
BH	Brucelea Haven LTC - Capital Reserve	318,812.20			318,812.20	Min: 15% of Current Replacement Value (\$177,000)	177,000.00	177,000.00
BH	Brucelea Haven LTC – Facilities Reserve	657,056.87	1,043,701.00	- 1,376,201.00	324,556.87	Min: 4% of Current Replacement Value (\$1,326,000)	1,326,000.00	1,326,000.00
GH	Gateway Haven LTC - Capital Reserve	99,884.37			99,884.37	Min: 15% of Current Replacement Value (\$100,000)	100,000.00	100,000.00
GH	Gateway Haven LTC – Facilities Reserve	715,789.71	853,000.00	- 1,351,000.00	217,789.71	Min: 4% of Current Replacement Value (\$1,058,000)	1,058,000.00	1,058,000.00
MU	Museum - Capital Reserve	51,363.98	6,384.00	- 1,384.00	56,363.98	Min: 15% of Current Replacement Value (\$109,000)	109,000.00	109,000.00
MU	Museum – Facilities Reserve	419,892.66	1,226,000.00	- 1,444,332.00	201,560.66	Min: 4% of Current Replacement Value (\$960,000)	960,000.00	960,000.00
LB	Library - Capital Reserve	201,515.20	499,743.00	- 442,743.00	258,515.20	Min: 15% of Current Replacement Value (\$435,000)	435,000.00	435,000.00
PD	Planning & Development - Capital Reserve	13,192.72			13,192.72	Min: 15% of Current Replacement Value (\$6,000)	6,000.00	6,000.00
Departmental Specific Reserves & Reserve Funds:								
CAO/G	Office of the CAO - Departmental Reserve	71,515.77		- 10,645.00	60,870.77	\$150,000 - \$200,000	150,000.00	200,000.00
CS	Corporate Services - Departmental Reserve	3,119.38			3,119.38	\$50,000	50,000.00	50,000.00
IT	Information Technology - Departmental Reserve	300,589.44	20,000.00		320,589.44	20% of Total Annual Subscription Costs plus known projects (\$410,000)	410,000.00	410,000.00

HR	Human Resources - Departmental Reserve	42,017.53	6,700.00		48,717.53	\$25,000 - \$50,000	25,000.00	50,000.00
HR	Human Resources - Employee Wellness Reserve	16,528.14			16,528.14	\$5,000 - \$25,000	5,000.00	25,000.00
PS	Paramedic Services - Departmental Reserve	820,096.83		- 126,391.00	693,705.83	5% of operating budget (\$894,000)	894,000.00	894,000.00
TES	Transportation Services - Departmental Reserve	445,439.12	45,000.00		490,439.12	\$250,000	250,000.00	250,000.00
TES	Transportation & Environmental Services - Municipal Drainage Reserve	226,087.06	125,000.00	- 210,050.00	141,037.06	\$150,000	150,000.00	150,000.00
TES	Waste Management Future Planning Reserve Fund	1,096,116.17		- 7,500.00	1,088,616.17	\$500,000	500,000.00	500,000.00
TES	Environmental Services - Departmental Reserve	469,645.63	36,000.00		505,645.63	\$250,000	250,000.00	250,000.00
TES	Transportation & Environmental Services - County Reforestation Reserve	64,266.00			64,266.00	N/A	-	-
CAO/G	Employment Services – Performance Based Funds Reserve	195,168.80			195,168.80	N/A	-	-
HS	Human Services - Affordable Housing Program- Home Repair Revolving Reserve	13,100.90			13,100.90	N/A	-	-
HS	Human Services - Affordable Housing Program - Creation of New Units	4,586,366.85	123,534.00	- 320,000.00	4,389,900.85	N/A	-	-
HS	Human Services - Departmental Reserve	279,145.65			279,145.65	N/A	-	-
HS	Human Services - Additional Residential Units Revolving Reserve Fund	250,000.00			250,000.00			

HS	Human Services - Affordable Housing Program- New Home Owners Pr	311,905.68		-	37,000.00	274,905.68	N/A	-	-
HS	Reserve Fund in Memory of Dorrell Young	71,976.87		-	12,000.00	59,976.87	N/A	-	-
BH	Brucelea Haven LTC - McIntosh Estate Donation Reserve	3,604.46				3,604.46	N/A	-	-
BH	Gordon Henry Amrell Trust Reserve	132,106.25		-	85,000.00	47,106.25	N/A	-	-
BH	Brucelea Haven LTC - Department Donations Reserve	95,647.48	7,500.00	-	8,000.00	95,147.48	N/A	-	-
GH	Gateway Haven LTC - Department Donations Reserve	34,476.74		-	30,000.00	4,476.74	N/A	-	-
MU	Museum - First Nations Exhibit Reserve	1,030.92				1,030.92	N/A	-	-
MU	Museum - Departmental Reserve	19,240.43	5,000.00	-	5,000.00	19,240.43	\$50,000	50,000.00	50,000.00
MU	Museum - Expansion Reserve Fund	120,970.51	305,741.00			426,711.51	\$2,200,000	2,200,000.00	2,200,000.00
MU	Museum - Department Donations Reserve	25,592.10	8,500.00			34,092.10	N/A	-	-
MU	Museum - Shilling Reserve Fund	27,560.25				27,560.25	N/A	-	-
LB	Library - Departmental Reserve	307,470.82	10,000.00	-	187,000.00	130,470.82	\$100,000	100,000.00	100,000.00
LB	Library - Department Donations Reserve	111,698.36		-	9,626.00	102,072.36	N/A	-	-

LB	Library - Southampton Branch Reserve Fund	97,309.76			97,309.76	N/A	-	-
PD	Planning - Legal Reserve	25,395.88			25,395.88	\$100,000 (SIR)	100,000.00	100,000.00
CAO/G	Economic Development - Spruce the Bruce Reserve Fund	3,090.20			3,090.20	N/A	-	-
PD	Planning - Departmental Reserve	57,934.29	-	6,796.00	51,138.29	\$100,000	100,000.00	100,000.00
CAO/G	Economic Development -Departmental Reserve	157,720.07	25,000.00	- 102,750.00	79,970.07	\$100,000	100,000.00	100,000.00
Government Funded Reserves & Reserve Funds:								
ND	Non-Departmental - Government Funded Reserves	259,503.62	-	190,874.00	68,629.62	N/A	-	-
ND	Canada Community Building Fund (former Federal Gas Tax Reserve Fu	-			-	N/A	-	-
Stabilization Reserves & Reserve Funds:								
CS	County Insurance & Legal Reserve	147,525.86	55,000.00	- 100,000.00	102,525.86	\$150,000 - \$300,000	150,000.00	300,000.00
HS	BCHC Insurance & Legal Reserve					\$75,000 - \$150,000	75,000.00	150,000.00
ND	Tax Stabilization Reserve	3,955,536.81	-	117,500.00	3,838,036.81	Suggested minimum Balance of 3% of Corporate levy (\$2,100,000), target balance of 6% (\$4,300,000), maximum 12% (\$8,600,000)	2,100,000.00	8,600,000.00
ND	Working Capital Reserve Fund	2,284,282.84	80,000.00		2,364,282.84	Equivalent of one month of annual levy (\$5,985,000)	5,985,000.00	5,985,000.00

HR	WSIB Reserve Fund	4,080,280.29	1,353,568.00	- 981,057.00	4,452,791.29	80% - 120% of Actuarial Liability (\$3,539,000 - \$5,308,000)	3,539,000.00	5,308,000.00
TES	Transportation & Environmental Services - Winter Control Reserve	750,000.00			750,000.00	\$500,000 - \$750,000	500,000.00	750,000.00
HS	Non Profit Housing Providers Subsidy Reserve	244,874.52		- 206,038.00	38,836.52	N/A	-	-
Other Reserves & Reserve Funds:								
ND	Development Charges	1,567,125.00	3,504,375.00	- 818,523.00	4,252,977.00	As per Development Charges Background Study.	4,252,977.00	4,252,977.00
ND	Operating Project Carryovers Reserve	-			-	N/A	-	-
ND	Interest Reserve to be Allocated	1,200,000.00	1,000,000.00		2,200,000.00	-	-	-
ND	Health Care Reserve Fund	180,167.77	75,000.00	- 100,000.00	155,167.77	\$250,000 to \$750,000	250,000.00	750,000.00
		<u>44,251,043.09</u>	<u>24,084,614.00</u>	<u>- 21,610,101.00</u>	<u>46,725,556.09</u>		<u>54,600,977.00</u>	<u>63,939,977.00</u>



Departmental Budget



Office of the CAO & Government Relations



County of Bruce
CAO and Government Relations
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	3,936,208	4,427,225	256,951	0	109,933	0	0	0	0	107,773	0	4,901,882	474,657
Staff Related Costs	305,311	392,413	6,197	0	13,565	0	0	0	0	0	0	412,175	19,762
Contract Services	1,457,058	2,211,699	0	(35,451)	(969,146)	25,000	0	0	270,000	(3,000)	0	1,499,102	(712,597)
Material	506,496	622,544	(2,297)	0	11,460	0	0	0	0	0	0	631,707	9,163
Transfers, Grants & Financial Charge	8,254,881	10,581,595	0	0	343,348	0	0	0	0	0	0	10,924,943	343,348
Transfer to Reserves	365,095	25,000	50,000	0	0	0	0	0	0	0	0	75,000	50,000
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	102,447	167,139	0	0	14,417	0	0	0	0	0	0	181,556	14,417
Other Internal Costs	364,066	393,588	0	0	111,983	0	0	0	0	0	0	505,571	111,983
Total Expenditures	15,291,562	18,821,203	310,851	(35,451)	(364,440)	25,000	0	0	270,000	104,773	0	19,131,936	310,733
Percent of Expenditure Budget		100.0%	100.0%	(0.2%)	(1.9%)	0.1%	0.0%	0.0%	1.4%	0.6%	0.0%	1.7%	
Revenues by Type													
Federal	8,870	298,869	0	0	83,342	0	0	0	0	0	0	382,211	83,342
Provincial	9,775,047	12,598,823	0	0	5,500	0	0	0	0	0	0	12,604,323	5,500
Municipal	90,482	89,834	0	(35,451)	36,199	0	0	0	0	0	0	90,582	748
Transfers from Reserves	223,483	357,737	137,600	0	(279,987)	25,000	0	0	50,000	0	0	290,350	(67,387)
Fees and Services	173	0	0	0	0	0	0	0	0	0	0	0	0
Donations	13,000	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	198,026	205,000	0	0	(75,000)	0	0	0	20,000	0	0	150,000	(55,000)
Total Revenue	10,309,081	13,550,263	137,600	(35,451)	(229,946)	25,000	0	0	70,000	0	0	13,517,466	(32,797)
Net Requirement	4,982,481	5,270,940	173,251	0	(134,494)	0	0	0	200,000	104,773	0	5,614,470	343,530
Percent of Prior Year Budget		100.0%	3.3%	0.0%	(2.6%)	0.0%	0.0%	0.0%	3.8%	2.0%	0.0%	6.5%	
Full Time Equivalents (FTE's)	0.00	28.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	29.32	1.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%	0.0%	3.5%	(96.5%)



County of Bruce
CAO's Office
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,357,196	1,347,882	256,951	0	39,151	0	0	0	0	107,773	0	1,751,757	403,875
Staff Related Costs	185,767	208,117	0	0	(5,459)	0	0	0	0	0	0	202,658	(5,459)
Contract Services	98,067	329,923	0	(35,451)	(175,378)	0	0	0	200,000	0	0	319,094	(10,829)
Material	91,403	131,344	0	0	19,218	0	0	0	0	0	0	150,562	19,218
Transfers, Grants & Financial Charge	75,018	90,302	0	0	(64,788)	0	0	0	0	0	0	25,514	(64,788)
Transfer to Reserves	71,916	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	38,137	52,634	0	0	(668)	0	0	0	0	0	0	51,966	(668)
Other Internal Costs	110,933	97,765	0	0	9,567	0	0	0	0	0	0	107,332	9,567
Total Expenditures	2,028,437	2,257,967	256,951	(35,451)	(178,357)	0	0	0	200,000	107,773	0	2,608,883	350,916
Percent of Expenditure Budget		100.0%	100.0%	(1.6%)	(7.9%)	0.0%	0.0%	0.0%	8.9%	4.8%	0.0%	15.5%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	11,194	0	0	(35,451)	35,451	0	0	0	0	0	0	0	0
Transfers from Reserves	0	153,284	137,600	0	(153,284)	0	0	0	0	0	0	137,600	(15,684)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	11,194	153,284	137,600	(35,451)	(117,833)	0	0	0	0	0	0	137,600	(15,684)
Net Requirement	2,017,243	2,104,683	119,351	0	(60,524)	0	0	0	200,000	107,773	0	2,471,283	366,600
Percent of Prior Year Budget		100.0%	5.7%	0.0%	(2.9%)	0.0%	0.0%	0.0%	9.5%	5.1%	0.0%	17.4%	
Full Time Equivalents (FTE's)	0.00	6.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	7.80	1.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.7%	0.0%	14.7%	(85.3%)



County of Bruce
Government Relations
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,895,486	2,310,784	0	0	83,800	0	0	0	0	0	0	2,394,584	83,800
Staff Related Costs	81,584	131,073	6,197	0	15,247	0	0	0	0	0	0	152,517	21,444
Contract Services	345,085	379,676	0	0	(2,396)	25,000	0	0	70,000	(3,000)	0	469,280	89,604
Material	391,731	471,900	(5,551)	0	(25,258)	0	0	0	0	0	0	441,091	(30,809)
Transfers, Grants & Financial Charge	675,249	647,639	0	0	(363,489)	0	0	0	0	0	0	284,150	(363,489)
Transfer to Reserves	98,010	25,000	50,000	0	0	0	0	0	0	0	0	75,000	50,000
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	64,310	102,969	0	0	15,231	0	0	0	0	0	0	118,200	15,231
Other Internal Costs	169,975	210,195	0	0	94,036	0	0	0	0	0	0	304,231	94,036
Total Expenditures	3,721,430	4,279,236	50,646	0	(182,829)	25,000	0	0	70,000	(3,000)	0	4,239,053	(40,183)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(4.3%)	0.6%	0.0%	0.0%	1.6%	(0.1%)	0.0%	(0.9%)	
Revenues by Type													
Federal	8,870	298,869	0	0	83,342	0	0	0	0	0	0	382,211	83,342
Provincial	233,352	314,823	0	0	5,500	0	0	0	0	0	0	320,323	5,500
Municipal	79,288	89,834	0	0	748	0	0	0	0	0	0	90,582	748
Transfers from Reserves	223,483	204,453	0	0	(126,703)	25,000	0	0	50,000	0	0	152,750	(51,703)
Fees and Services	173	0	0	0	0	0	0	0	0	0	0	0	0
Donations	13,000	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	198,026	205,000	0	0	(75,000)	0	0	0	20,000	0	0	150,000	(55,000)
Total Revenue	756,192	1,112,979	0	0	(112,113)	25,000	0	0	70,000	0	0	1,095,866	(17,113)
Net Requirement	2,965,238	3,166,257	50,646	0	(70,716)	0	0	0	0	(3,000)	0	3,143,187	(23,070)
Percent of Prior Year Budget		100.0%	1.6%	0.0%	(2.2%)	0.0%	0.0%	0.0%	0.0%	(0.1%)	0.0%	(0.7%)	
Full Time Equivalents (FTE's)	0.00	16.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.44	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Employment Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	683,526	768,559	0	0	(13,018)	0	0	0	0	0	0	755,541	(13,018)
Staff Related Costs	37,960	53,223	0	0	3,777	0	0	0	0	0	0	57,000	3,777
Contract Services	1,013,906	1,502,100	0	0	(791,372)	0	0	0	0	0	0	710,728	(791,372)
Material	23,362	19,300	3,254	0	17,500	0	0	0	0	0	0	40,054	20,754
Transfers, Grants & Financial Charge	7,504,614	9,843,654	0	0	771,625	0	0	0	0	0	0	10,615,279	771,625
Transfer to Reserves	195,169	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	11,536	0	0	(146)	0	0	0	0	0	0	11,390	(146)
Other Internal Costs	83,158	85,628	0	0	8,380	0	0	0	0	0	0	94,008	8,380
Total Expenditures	9,541,695	12,284,000	3,254	0	(3,254)	0	0	0	0	0	0	12,284,000	0
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	9,541,695	12,284,000	0	0	0	0	0	0	0	0	0	12,284,000	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	9,541,695	12,284,000	0	0	0	0	0	0	0	0	0	12,284,000	0
Net Requirement	0	0	3,254	0	(3,254)	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	5.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.08	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
CAO and Government Relations
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	3,614,682	3,936,208	4,427,225	4,901,882	474,657	4,882,253	4,821,819	4,887,959	5,023,212
Staff Related Costs	316,842	305,311	392,413	412,175	19,762	412,447	403,187	406,077	415,225
Contract Services	1,324,591	1,457,058	2,211,699	1,499,102	(712,597)	1,239,396	1,200,980	1,193,714	1,207,680
Material	602,271	506,496	622,544	631,707	9,163	454,593	459,576	469,232	482,092
Transfers, Grants & Financial Charge	11,429,134	8,254,881	10,581,595	10,924,943	343,348	10,845,581	10,831,568	10,815,885	10,801,082
Transfer to Reserves	0	365,095	25,000	75,000	50,000	75,000	75,000	75,000	75,000
Fleet Costs	0	0	0	0	0	0	0	0	0
Facility Costs	102,447	102,447	167,139	181,556	14,417	200,278	217,102	240,050	254,589
Other Internal Costs	354,752	364,066	393,588	505,571	111,983	573,955	580,813	594,388	552,704
Total Expenditures	17,744,719	15,291,562	18,821,203	19,131,936	310,733	18,683,503	18,590,045	18,682,305	18,811,584
Percent of Expenditure Budget				1.7%		(2.3%)	(0.5%)	0.5%	0.7%
Revenues by Type									
Federal	0	8,870	298,869	382,211	83,342	396,466	100,720	0	0
Provincial	12,480,373	9,775,047	12,598,823	12,604,323	5,500	12,284,000	12,284,000	12,284,000	12,284,000
Municipal	41,722	90,482	89,834	90,582	748	82,907	85,085	87,329	89,641
Transfers from Reserves	144,000	223,483	357,737	290,350	(67,387)	68,798	0	0	0
Fees and Services	0	173	0	0	0	0	0	0	0
Donations	0	13,000	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	76,000	198,026	205,000	150,000	(55,000)	0	0	0	0
Total Revenue	12,742,095	10,309,081	13,550,263	13,517,466	(32,797)	12,832,171	12,469,805	12,371,329	12,373,641
Net Requirement	5,002,624	4,982,481	5,270,940	5,614,470	343,530	5,851,332	6,120,240	6,310,976	6,437,943
Percent of Prior Year Budget				6.5%		4.2%	4.6%	3.1%	2.0%
Full Time Equivalents (FTEs)	22.32	0.00	28.32	29.32	1.00	29.32	29.32	27.32	27.32
Percent of Prior Year FTE				3.5%		0.0%	0.0%	(7.3%)	0.0%



Corporate Services



County of Bruce
Corporate Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,671,542	1,827,601	0	0	37,635	0	0	0	0	0	0	1,865,236	37,635
Staff Related Costs	20,426	37,050	0	0	2,000	0	0	0	0	0	0	39,050	2,000
Contract Services	380,984	562,847	0	0	(102,373)	0	0	0	0	0	326,500	786,974	224,127
Material	120,319	172,112	0	0	(8,795)	0	0	0	0	0	0	163,317	(8,795)
Transfers, Grants & Financial Charge	38,313	25,500	0	0	0	0	0	0	0	0	52,500	78,000	52,500
Transfer to Reserves	45,451	55,000	0	0	0	0	0	0	0	0	0	55,000	0
Fleet Costs	17,475	14,575	0	0	437	0	0	0	0	0	0	15,012	437
Facility Costs	154,114	212,701	0	0	(2,700)	0	0	0	0	0	0	210,001	(2,700)
Other Internal Costs	(2,870,328)	(3,206,437)	0	0	(546,153)	0	0	0	0	0	0	(3,752,590)	(546,153)
Total Expenditures	(421,704)	(299,051)	0	0	(619,949)	0	0	0	0	0	379,000	(540,000)	(240,949)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	207.3%	0.0%	0.0%	0.0%	0.0%	0.0%	(126.7%)	80.6%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	71,918	160,949	0	0	(60,949)	0	0	0	0	0	0	100,000	(60,949)
Fees and Services	36	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	71,954	160,949	0	0	(60,949)	0	0	0	0	0	0	100,000	(60,949)
Net Requirement	(493,658)	(460,000)	0	0	(559,000)	0	0	0	0	0	379,000	(640,000)	(180,000)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	121.5%	0.0%	0.0%	0.0%	0.0%	0.0%	(82.4%)	39.1%	
Full Time Equivalents (FTE's)	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Risk Management
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	164,603	182,816	0	0	2,884	0	0	0	0	0	0	185,700	2,884
Staff Related Costs	61	2,500	0	0	1,500	0	0	0	0	0	0	4,000	1,500
Contract Services	5,424	25,000	0	0	0	0	0	0	0	0	41,500	66,500	41,500
Material	72,106	116,529	0	0	(4,094)	0	0	0	0	0	0	112,435	(4,094)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	35,000	55,000	0	0	0	0	0	0	0	0	0	55,000	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	(289,800)	(331,845)	0	0	8,210	0	0	0	0	0	0	(323,635)	8,210
Total Expenditures	(12,606)	50,000	0	0	8,500	0	0	0	0	0	41,500	100,000	50,000
Percent of Expenditure Budget		100.0%	100.0%	0.0%	17.0%	0.0%	0.0%	0.0%	0.0%	0.0%	83.0%	100.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	5,444	100,000	0	0	0	0	0	0	0	0	0	100,000	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,444	100,000	0	0	0	0	0	0	0	0	0	100,000	0
Net Requirement	(18,050)	(50,000)	0	0	8,500	0	0	0	0	0	41,500	0	50,000
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(17.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	(83.0%)	(100.0%)	
Full Time Equivalents (FTE's)	0.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Finance
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,506,939	1,644,785	0	0	34,751	0	0	0	0	0	0	1,679,536	34,751
Staff Related Costs	20,365	34,550	0	0	500	0	0	0	0	0	0	35,050	500
Contract Services	375,560	537,847	0	0	(102,373)	0	0	0	0	0	285,000	720,474	182,627
Material	48,213	55,583	0	0	(4,701)	0	0	0	0	0	0	50,882	(4,701)
Transfers, Grants & Financial Charge	38,313	25,500	0	0	0	0	0	0	0	0	52,500	78,000	52,500
Transfer to Reserves	10,451	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	17,475	14,575	0	0	437	0	0	0	0	0	0	15,012	437
Facility Costs	154,114	212,701	0	0	(2,700)	0	0	0	0	0	0	210,001	(2,700)
Other Internal Costs	(2,580,528)	(2,874,592)	0	0	(554,363)	0	0	0	0	0	0	(3,428,955)	(554,363)
Total Expenditures	(409,098)	(349,051)	0	0	(628,449)	0	0	0	0	0	337,500	(640,000)	(290,949)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	180.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(96.7%)	83.4%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	66,474	60,949	0	0	(60,949)	0	0	0	0	0	0	0	(60,949)
Fees and Services	36	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	66,510	60,949	0	0	(60,949)	0	0	0	0	0	0	0	(60,949)
Net Requirement	(475,608)	(410,000)	0	0	(567,500)	0	0	0	0	0	337,500	(640,000)	(230,000)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	138.4%	0.0%	0.0%	0.0%	0.0%	0.0%	(82.3%)	56.1%	
Full Time Equivalents (FTE's)	0.00	12.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.75	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Corporate Services
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	1,823,159	1,671,542	1,827,601	1,865,236	37,635	1,916,864	2,115,585	2,174,314	2,234,805
Staff Related Costs	36,417	20,426	37,050	39,050	2,000	42,073	43,126	44,209	45,326
Contract Services	363,565	380,984	562,847	786,974	224,127	1,101,511	943,485	907,708	928,189
Material	235,766	120,319	172,112	163,317	(8,795)	165,037	166,820	168,670	170,588
Transfers, Grants & Financial Charge	29,000	38,313	25,500	78,000	52,500	578,000	560,500	543,000	525,500
Transfer to Reserves	35,000	45,451	55,000	55,000	0	100,000	125,000	150,000	175,000
Fleet Costs	13,000	17,475	14,575	15,012	437	15,462	15,926	16,404	16,896
Facility Costs	154,114	154,114	212,701	210,001	(2,700)	222,449	239,859	261,830	291,294
Other Internal Costs	(2,870,328)	(2,870,328)	(3,206,437)	(3,752,590)	(546,153)	(4,086,396)	(4,160,301)	(4,216,135)	(4,337,598)
Total Expenditures	(180,307)	(421,704)	(299,051)	(540,000)	(240,949)	55,000	50,000	50,000	50,000
Percent of Expenditure Budget				80.6%		(110.2%)	(9.1%)	0.0%	0.0%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	175,000	71,918	160,949	100,000	(60,949)	100,000	100,000	100,000	100,000
Fees and Services	0	36	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Revenue	175,000	71,954	160,949	100,000	(60,949)	100,000	100,000	100,000	100,000
Net Requirement	(355,307)	(493,658)	(460,000)	(640,000)	(180,000)	(45,000)	(50,000)	(50,000)	(50,000)
Percent of Prior Year Budget				39.1%		(93.0%)	11.1%	0.0%	0.0%
Full Time Equivalents (FTEs)	14.57	0.00	14.00	14.00	0.00	14.00	15.00	15.00	15.00
Percent of Prior Year FTE				0.0%		0.0%	7.1%	0.0%	0.0%



County of Bruce
Corporate Services
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	0	675,000	2,700,000	2,025,000	0	0	0	0
Vehicles & Machinery	0	0	0	0	80,000	40,000	70,000	0
Furniture & Fixtures	0	0	0	0	0	0	0	0
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	0	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	0	0	0	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	0	0	0	0	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	0	675,000	2,700,000	2,025,000	80,000	40,000	70,000	0
Transfer to Reserves	355,307	35,000	640,000	605,000	45,000	50,000	50,000	50,000
Total Expenditure	355,307	710,000	3,340,000	2,630,000	125,000	90,000	120,000	50,000
% of Prior Expenditure			370.4%		(96.3%)	(28.0%)	33.3%	(58.3%)
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	0	250,000	700,000	450,000	80,000	40,000	70,000	0
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt	0	0	2,000,000	2,000,000	0	0	0	0
Total Revenue	0	250,000	2,700,000	2,450,000	80,000	40,000	70,000	0
Net Requirement	355,307	460,000	640,000	180,000	45,000	50,000	50,000	50,000
% of Prior Net Requirement			39.1%		(93.0%)	11.1%	0.0%	0.0%



County of Bruce
Corporate Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
CS Corporate Services															
Capital Projects															
CS-2021-002 Vehicle Purchase	0	0	0	80,000	(80,000)	0	40,000	(40,000)	0	70,000	(70,000)	0	0	0	0
CS-2021-003 ERP Software	2,700,000	(2,700,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
CS-2021-005 Reserves: Corporate Vehicles Purchase	40,000	0	40,000	45,000	0	45,000	50,000	0	50,000	50,000	0	50,000	50,000	0	50,000
CS-2026-R01 Transfer to Capital Reserve	600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	0	0
Net Cost of Capital Projects	3,340,000	(2,700,000)	640,000	125,000	(80,000)	45,000	90,000	(40,000)	50,000	120,000	(70,000)	50,000	50,000	0	50,000
Total Corporate Services	3,340,000	(2,700,000)	640,000	125,000	(80,000)	45,000	90,000	(40,000)	50,000	120,000	(70,000)	50,000	50,000		50,000



Non Departmental



County of Bruce
Non-Departmental
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	1,694,946	1,733,574	0	0	66,591	0	0	0	0	0	0	1,800,165	66,591
Material	4,119	0	0	0	0	0	0	0	0	0	0	0	0
Transfers, Grants & Financial Charge	3,491,646	2,476,779	0	0	(17,443)	0	0	0	180,000	0	0	2,639,336	162,557
Transfer to Reserves	1,875,316	1,350,000	0	0	(275,000)	0	0	0	0	0	0	1,075,000	(275,000)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	7,066,027	5,560,353	0	0	(225,852)	0	0	0	180,000	0	0	5,514,501	(45,852)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(4.1%)	0.0%	0.0%	0.0%	3.2%	0.0%	0.0%	(0.8%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	2,580,098	1,721,906	0	0	183,000	0	0	0	0	0	0	1,904,906	183,000
Transfers from Reserves	205,000	283,384	0	0	0	0	0	0	(183,384)	0	0	100,000	(183,384)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	75,000	0	0	(50,000)	0	0	0	0	0	0	25,000	(50,000)
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	3,458,776	1,205,000	0	0	(200,000)	0	0	0	0	0	0	1,005,000	(200,000)
Total Revenue	6,243,874	3,285,290	0	0	(67,000)	0	0	0	(183,384)	0	0	3,034,906	(250,384)
Net Requirement	822,153	2,275,063	0	0	(158,852)	0	0	0	363,384	0	0	2,479,595	204,532
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(7.0%)	0.0%	0.0%	0.0%	16.0%	0.0%	0.0%	9.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Non Departmental General
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	1,694,946	1,733,574	0	0	66,591	0	0	0	0	0	0	1,800,165	66,591
Material	4,119	0	0	0	0	0	0	0	0	0	0	0	0
Transfers, Grants & Financial Charge	2,219,417	1,052,369	0	0	(5,187)	0	0	0	180,000	0	0	1,227,182	174,813
Transfer to Reserves	1,725,316	1,200,000	0	0	(200,000)	0	0	0	0	0	0	1,000,000	(200,000)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	5,643,798	3,985,943	0	0	(138,596)	0	0	0	180,000	0	0	4,027,347	41,404
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(3.5%)	0.0%	0.0%	0.0%	4.5%	0.0%	0.0%	1.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	2,580,098	1,721,906	0	0	183,000	0	0	0	0	0	0	1,904,906	183,000
Transfers from Reserves	155,000	208,384	0	0	(25,000)	0	0	0	(183,384)	0	0	0	(208,384)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	3,458,776	1,205,000	0	0	(200,000)	0	0	0	0	0	0	1,005,000	(200,000)
Total Revenue	6,193,874	3,135,290	0	0	(42,000)	0	0	0	(183,384)	0	0	2,909,906	(225,384)
Net Requirement	(550,076)	850,653	0	0	(96,596)	0	0	0	363,384	0	0	1,117,441	266,788
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(11.4%)	0.0%	0.0%	0.0%	42.7%	0.0%	0.0%	31.4%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Health Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers, Grants & Financial Charge	1,272,229	1,424,410	0	0	(12,256)	0	0	0	0	0	0	1,412,154	(12,256)
Transfer to Reserves	150,000	150,000	0	0	(75,000)	0	0	0	0	0	0	75,000	(75,000)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,422,229	1,574,410	0	0	(87,256)	0	0	0	0	0	0	1,487,154	(87,256)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(5.5%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(5.5%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	50,000	75,000	0	0	25,000	0	0	0	0	0	0	100,000	25,000
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	75,000	0	0	(50,000)	0	0	0	0	0	0	25,000	(50,000)
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	50,000	150,000	0	0	(25,000)	0	0	0	0	0	0	125,000	(25,000)
Net Requirement	1,372,229	1,424,410	0	0	(62,256)	0	0	0	0	0	0	1,362,154	(62,256)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(4.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(4.4%)	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Non-Departmental
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0
Contract Services	1,699,293	1,694,946	1,733,574	1,800,165	66,591	1,853,780	1,909,003	1,965,883	2,024,469
Material	5,000	4,119	0	0	0	0	0	0	0
Transfers, Grants & Financial Charge	2,212,013	3,491,646	2,476,779	2,639,336	162,557	2,656,946	2,702,969	2,524,373	2,371,208
Transfer to Reserves	3,502,124	1,875,316	1,350,000	1,075,000	(275,000)	975,000	850,000	800,000	800,000
Fleet Costs	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0
Total Expenditures	7,418,430	7,066,027	5,560,353	5,514,501	(45,852)	5,485,726	5,461,972	5,290,256	5,195,677
Percent of Expenditure Budget				(0.8%)		(0.5%)	(0.4%)	(3.1%)	(1.8%)
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	1,418,551	2,580,098	1,721,906	1,904,906	183,000	1,754,906	1,754,906	1,754,906	1,754,906
Transfers from Reserves	205,000	205,000	283,384	100,000	(183,384)	125,000	150,000	0	0
Fees and Services	0	0	0	0	0	0	0	0	0
Donations	0	0	75,000	25,000	(50,000)	0	0	0	0
Development Charges	2,552,124	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	808,000	3,458,776	1,205,000	1,005,000	(200,000)	905,000	805,000	805,000	805,000
Total Revenue	4,983,675	6,243,874	3,285,290	3,034,906	(250,384)	2,784,906	2,709,906	2,559,906	2,559,906
Net Requirement	2,434,755	822,153	2,275,063	2,479,595	204,532	2,700,820	2,752,066	2,730,350	2,635,771
Percent of Prior Year Budget				9.0%		8.9%	1.9%	(0.8%)	(3.5%)
Full Time Equivalents (FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE				0.0%		0.0%	0.0%	0.0%	0.0%



BRUCE
county

Facilities





County of Bruce
Facilities
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	634,056	713,751	317,383	0	228,990	0	0	0	0	0	0	1,260,124	546,373
Staff Related Costs	24,150	48,110	0	0	3,325	0	0	0	0	0	0	51,435	3,325
Contract Services	40,967	218,755	0	0	(130,630)	0	0	0	0	0	0	88,125	(130,630)
Material	89,699	126,508	(293,316)	0	(156,828)	0	0	0	0	0	0	(323,636)	(450,144)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	22,500	22,500	22,500
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	38,000	0	0	(10,000)	0	0	0	0	0	0	28,000	(10,000)
Facility Costs	445,742	533,947	0	0	74,290	0	0	0	0	0	0	608,237	74,290
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,234,614	1,679,071	24,067	0	9,147	0	0	0	0	0	22,500	1,734,785	55,714
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	3.3%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	47,780	41,517	0	10,645	(41,517)	0	0	0	0	0	0	10,645	(30,872)
Fees and Services	1,100	0	0	0	2,500	0	0	0	0	0	0	2,500	2,500
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1,509,419	1,894,592	0	0	118,343	0	0	0	0	0	0	2,012,935	118,343
Total Revenue	1,558,299	1,936,109	0	10,645	79,326	0	0	0	0	0	0	2,026,080	89,971
Net Requirement	(323,685)	(257,038)	24,067	(10,645)	(70,179)	0	0	0	0	0	22,500	(291,295)	(34,257)
Percent of Prior Year Budget		100.0%	(9.4%)	4.1%	27.3%	0.0%	0.0%	0.0%	0.0%	0.0%	(8.8%)	13.3%	
Full Time Equivalents (FTE's)	0.00	9.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.62	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
County Owned Facilities
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	492,938	517,866	0	0	20,613	0	0	0	0	0	0	538,479	20,613
Staff Related Costs	10,221	18,410	0	0	160	0	0	0	0	0	0	18,570	160
Contract Services	34,812	208,110	0	0	(149,776)	0	0	0	0	0	0	58,334	(149,776)
Material	80,564	117,008	0	0	(6,249)	0	0	0	0	0	0	110,759	(6,249)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	22,500	22,500	22,500
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	445,742	533,947	0	0	74,290	0	0	0	0	0	0	608,237	74,290
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,064,277	1,395,341	0	0	(60,962)	0	0	0	0	0	22,500	1,356,879	(38,462)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(4.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	(2.8%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	47,780	30,872	0	0	(30,872)	0	0	0	0	0	0	0	(30,872)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1,509,419	1,894,592	0	0	118,343	0	0	0	0	0	0	2,012,935	118,343
Total Revenue	1,557,199	1,925,464	0	0	87,471	0	0	0	0	0	0	2,012,935	87,471
Net Requirement	(492,922)	(530,123)	0	0	(148,433)	0	0	0	0	0	22,500	(656,056)	(125,933)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	28.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(4.2%)	23.8%	
Full Time Equivalents (FTE's)	0.00	5.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.62	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Administration and Project Management
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	141,118	195,885	317,383	0	208,377	0	0	0	0	0	0	721,645	525,760
Staff Related Costs	13,929	29,700	0	0	3,165	0	0	0	0	0	0	32,865	3,165
Contract Services	6,155	10,645	0	0	19,146	0	0	0	0	0	0	29,791	19,146
Material	9,135	9,500	(293,316)	0	(150,579)	0	0	0	0	0	0	(434,395)	(443,895)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	38,000	0	0	(10,000)	0	0	0	0	0	0	28,000	(10,000)
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	170,337	283,730	24,067	0	70,109	0	0	0	0	0	0	377,906	94,176
Percent of Expenditure Budget		100.0%	100.0%	0.0%	24.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	33.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	10,645	0	10,645	(10,645)	0	0	0	0	0	0	10,645	0
Fees and Services	1,100	0	0	0	2,500	0	0	0	0	0	0	2,500	2,500
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	1,100	10,645	0	10,645	(8,145)	0	0	0	0	0	0	13,145	2,500
Net Requirement	169,237	273,085	24,067	(10,645)	78,254	0	0	0	0	0	0	364,761	91,676
Percent of Prior Year Budget		100.0%	8.8%	(3.9%)	28.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	33.6%	
Full Time Equivalents (FTE's)	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00
Percent of Prior Year FTE's		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Facilities
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	852,311	634,056	713,751	1,260,124	546,373	1,294,953	1,330,827	1,367,779	1,405,840
Staff Related Costs	29,753	24,150	48,110	51,435	3,325	52,223	53,037	53,874	54,737
Contract Services	70,492	40,967	218,755	88,125	(130,630)	89,351	90,615	91,913	93,251
Material	(230,753)	89,699	126,508	(323,636)	(450,144)	(340,497)	(352,216)	(361,673)	(372,372)
Transfers, Grants & Financial Charge	0	0	0	22,500	22,500	275,693	388,193	563,949	563,148
Transfer to Reserves	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	38,000	28,000	(10,000)	28,000	28,000	28,000	28,000
Facility Costs	483,880	445,742	533,947	608,237	74,290	630,457	653,039	716,483	740,300
Other Internal Costs	0	0	0	0	0	0	0	0	0
Total Expenditures	1,205,683	1,234,614	1,679,071	1,734,785	55,714	2,030,180	2,191,495	2,460,325	2,512,904
Percent of Expenditure Budget				3.3%		17.0%	7.9%	12.3%	2.1%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	47,780	41,517	10,645	(30,872)	0	0	0	0
Fees and Services	0	1,100	0	2,500	2,500	2,500	2,500	2,500	2,500
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	1,541,985	1,509,419	1,894,592	2,012,935	118,343	2,332,071	2,538,697	2,866,791	2,933,504
Total Revenue	1,541,985	1,558,299	1,936,109	2,026,080	89,971	2,334,571	2,541,197	2,869,291	2,936,004
Net Requirement	(336,302)	(323,685)	(257,038)	(291,295)	(34,257)	(304,391)	(349,702)	(408,966)	(423,100)
Percent of Prior Year Budget				13.3%		4.5%	14.9%	16.9%	3.5%
Full Time Equivalents (FTEs)	8.05	0.00	9.62	9.62	0.00	9.62	9.62	9.62	9.62
Percent of Prior Year FTE				0.0%		0.0%	0.0%	0.0%	0.0%



County of Bruce
Facilities
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	0	0	0	0	0	0	0	0
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	4,251	0	0	0	0	0	0	0
Building - Structure	0	293,316	446,855	153,539	8,460,261	5,973,283	486,697	500,513
Building - Site Elements	52,274	115,000	30,000	(85,000)	0	0	500,000	0
Building - Exterior Components	3,053	115,000	20,000	(95,000)	0	0	75,000	1,480,000
Building - Interior Components	17,575	65,000	30,000	(35,000)	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	88,635	35,000	1,080,000	1,045,000	110,000	0	90,000	1,750,000
Building - Fire & Life Safety	0	187,300	0	(187,300)	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	165,788	810,616	1,606,855	796,239	8,570,261	5,973,283	1,151,697	3,730,513
Transfer to Reserves	635,355	561,000	1,083,755	522,755	1,174,446	1,282,846	1,411,694	1,462,060
Total Expenditure	801,143	1,371,616	2,690,610	1,318,994	9,744,707	7,256,129	2,563,391	5,192,573
% of Prior Expenditure			96.2%		262.2%	(25.5%)	(64.7%)	102.6%
Revenues by Type								
Federal	7,100	0	0	0	2,373,500	3,000,000	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	128,814	517,300	1,606,855	1,089,555	570,261	473,283	1,151,697	3,730,513
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	25,623	0	0	0	0	0	0	0
Debt	0	0	0	0	5,626,500	2,500,000	0	0
Total Revenue	161,537	517,300	1,606,855	1,089,555	8,570,261	5,973,283	1,151,697	3,730,513
Net Requirement	639,606	854,316	1,083,755	229,439	1,174,446	1,282,846	1,411,694	1,462,060
% of Prior Net Requirement			26.9%		8.4%	9.2%	10.0%	3.6%



County of Bruce
Facilities
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
ND Non Departmental															
Capital Projects															
ND-2021-R01 Transfer to Inland Hub Facility Reserve	686,081	0	686,081	746,621	0	746,621	813,847	0	813,847	889,595	0	889,595	992,748	0	992,748
ND-2021-R02 Transfer to Cayley St Facility Reserve	221,122	0	221,122	254,290	0	254,290	292,434	0	292,434	336,299	0	336,299	346,388	0	346,388
ND-2021-R03 Repay Working Capital Reserve for Inland	15,000	0	15,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0
ND-2021-R04 Transfer to Lakeshore Hub Facility Reserve	75,000	0	75,000	75,000	0	75,000	75,000	0	75,000	75,000	0	75,000	10,000	0	10,000
ND-2021-R05 Transfer to Peninsula Hub Facility Reserve	46,552	0	46,552	53,535	0	53,535	61,565	0	61,565	70,800	0	70,800	72,924	0	72,924
ND-2021-R06 Repay Working Capital Reserve for Peninsula	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000
ND-2023-001 Lakeshore Hub Renovation	0	0	0	8,000,000	(8,000,000)	0	5,500,000	(5,500,000)	0	0	0	0	0	0	0
ND-2024-001 Inland Hub - Parking lot Replacement	30,000	(30,000)	0	0	0	0	0	0	0	500,000	(500,000)	0	0	0	0
ND-2024-002 Cayley St - Roofing Replacement	0	0	0	0	0	0	0	0	0	33,000	(33,000)	0	650,000	(650,000)	0
ND-2024-006 Inland Hub - Asbestos Flooring Replacement	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
ND-2024-009 Capital Facilities Project Oversight	446,855	(446,855)	0	460,261	(460,261)	0	473,283	(473,283)	0	486,697	(486,697)	0	500,513	(500,513)	0
ND-2025-001 Inland Hub - Mechanical Replacement	1,050,000	(1,050,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
ND-2025-017 Cayley St - Mechanical Replacement & Repairs	0	0	0	0	0	0	0	0	0	90,000	(90,000)	0	1,750,000	(1,750,000)	0
ND-2025-021 Exterior Building Finishes	20,000	(20,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
ND-2026-001 Inland Hub - Roofing Replacement	0	0	0	0	0	0	0	0	0	42,000	(42,000)	0	830,000	(830,000)	0
ND-2027-002 Peninsula Hub - Mechanical Replacement	30,000	(30,000)	0	110,000	(110,000)	0	0	0	0	0	0	0	0	0	0
Net Cost of Capital Projects	2,690,610	(1,606,855)	1,083,755	9,744,707	(8,570,261)	1,174,446	7,256,129	(5,973,283)	1,282,846	2,563,391	(1,151,697)	1,411,694	5,192,573	(3,730,513)	1,462,060
Total Non Departmental	2,690,610	(1,606,855)	1,083,755	9,744,707	(8,570,261)	1,174,446	7,256,129	(5,973,283)	1,282,846	2,563,391	(1,151,697)	1,411,694	5,192,573	(3,730,513)	1,462,060



Information Technology Services



County of Bruce
Information Technology
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,572,369	1,588,064	0	0	172,181	0	0	0	0	0	0	1,760,245	172,181
Staff Related Costs	32,668	59,500	0	(11,000)	0	0	0	0	0	0	0	48,500	(11,000)
Contract Services	2,396,330	2,653,812	2,000	0	(67,473)	92,500	0	0	0	0	0	2,680,839	27,027
Material	154,160	175,927	0	0	77,109	0	0	0	0	0	0	253,036	77,109
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	149,693	20,000	0	0	0	0	0	0	0	0	0	20,000	0
Fleet Costs	3,329	2,000	0	0	0	0	0	0	0	0	0	2,000	0
Facility Costs	43,883	60,565	0	0	(768)	0	0	0	0	0	0	59,797	(768)
Other Internal Costs	(4,591,700)	(4,551,874)	0	0	(379,743)	0	0	0	0	0	0	(4,931,617)	(379,743)
Total Expenditures	(239,268)	7,994	2,000	(11,000)	(198,694)	92,500	0	0	0	0	0	(107,200)	(115,194)
Percent of Expenditure Budget		100.0%	100.0%	(137.6%)	(2,485.5%)	1,157.1%	0.0%	0.0%	0.0%	0.0%	0.0%	(1,441.0%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	100,000	100,000	0	0	(100,000)	0	0	0	0	0	0	0	(100,000)
Transfers from Reserves	81,824	112,849	0	0	(112,849)	92,500	0	0	0	0	0	92,500	(20,349)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	181,824	212,849	0	0	(212,849)	92,500	0	0	0	0	0	92,500	(120,349)
Net Requirement	(421,092)	(204,855)	2,000	(11,000)	14,155	0	0	0	0	0	0	(199,700)	5,155
Percent of Prior Year Budget		100.0%	(1.0%)	5.4%	(6.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.5%)	
Full Time Equivalents (FTE's)	0.00	12.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	1.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.3%	(91.7%)



County of Bruce
Information Technology
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	1,538,700	1,572,369	1,588,064	1,760,245	172,181	1,919,094	1,971,703	2,025,890	2,081,703
Staff Related Costs	50,900	32,668	59,500	48,500	(11,000)	59,500	48,500	48,500	48,500
Contract Services	2,524,884	2,396,330	2,653,812	2,680,839	27,027	2,645,924	2,681,464	2,790,148	2,794,305
Material	152,743	154,160	175,927	253,036	77,109	209,736	262,616	350,899	262,318
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	149,693	20,000	20,000	0	20,000	20,000	20,000	20,000
Fleet Costs	2,000	3,329	2,000	2,000	0	2,000	0	0	0
Facility Costs	43,883	43,883	60,565	59,797	(768)	63,341	68,299	74,555	82,945
Other Internal Costs	(4,591,700)	(4,591,700)	(4,551,874)	(4,931,617)	(379,743)	(5,118,557)	(5,257,273)	(5,520,584)	(5,506,441)
Total Expenditures	(278,590)	(239,268)	7,994	(107,200)	(115,194)	(198,962)	(204,691)	(210,592)	(216,670)
Percent of Expenditure Budget				(1,441.0%)		85.6%	2.9%	2.9%	2.9%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	100,000	100,000	100,000	0	(100,000)	0	0	0	0
Transfers from Reserves	42,500	81,824	112,849	92,500	(20,349)	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Revenue	142,500	181,824	212,849	92,500	(120,349)	0	0	0	0
Net Requirement	(421,090)	(421,092)	(204,855)	(199,700)	5,155	(198,962)	(204,691)	(210,592)	(216,670)
Percent of Prior Year Budget				(2.5%)		(0.4%)	2.9%	2.9%	2.9%
Full Time Equivalents (FTEs)	12.00	0.00	12.00	13.00	1.00	14.00	14.00	14.00	14.00
Percent of Prior Year FTE				8.3%		7.7%	0.0%	0.0%	0.0%



County of Bruce
Information Technology
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	211,702	499,039	464,292	(34,747)	475,217	365,350	241,649	753,058
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	0	0	6,300	6,300	0	0	0	0
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	0	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	0	0	0	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	0	0	0	0	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	211,702	499,039	470,592	(28,447)	475,217	365,350	241,649	753,058
Transfer to Reserves	421,090	188,000	199,700	11,700	198,962	204,691	210,592	216,670
Total Expenditure	632,792	687,039	670,292	(16,747)	674,179	570,041	452,241	969,728
% of Prior Expenditure			(2.4%)		0.6%	(15.4%)	(20.7%)	114.4%
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	211,701	482,184	470,592	(11,592)	475,217	365,350	241,649	753,058
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	211,701	482,184	470,592	(11,592)	475,217	365,350	241,649	753,058
Net Requirement	421,091	204,855	199,700	(5,155)	198,962	204,691	210,592	216,670
% of Prior Net Requirement			(2.5%)		(0.4%)	2.9%	2.9%	2.9%



County of Bruce
Information Technology
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
IT Information Technology															
Capital Projects															
IT-2021-001 Council Chambers Modernization	0	0	0	0	0	0	0	0	0	0	0	0	200,000	(200,000)	0
IT-2021-002 End User Computing Lifecycle	138,542	(138,542)	0	122,004	(122,004)	0	125,664	(125,664)	0	129,434	(129,434)	0	133,317	(133,317)	0
IT-2021-003 Meeting Room Technology	25,750	(25,750)	0	26,523	(26,523)	0	27,319	(27,319)	0	28,139	(28,139)	0	28,983	(28,983)	0
IT-2021-004 Infrastructure - Server and Storage	0	0	0	40,000	(40,000)	0	37,367	(37,367)	0	17,447	(17,447)	0	110,000	(110,000)	0
IT-2021-005 Infrastructure - Networks	300,000	(300,000)	0	286,690	(286,690)	0	175,000	(175,000)	0	66,629	(66,629)	0	280,758	(280,758)	0
IT-2021-006 Furniture and Fixtures	6,300	(6,300)	0	0	0	0	0	0	0	0	0	0	0	0	0
IT-2021-R01 Transfer to Reserves - Computing, Net	185,400	0	185,400	190,962	0	190,962	196,691	0	196,691	202,592	0	202,592	208,670	0	208,670
IT-2021-R02 ITS Vehicle	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000
IT-2026-R01 Transfer to Capital Reserve	6,300	0	6,300	0	0	0	0	0	0	0	0	0	0	0	0
Net Cost of Capital Projects	670,292	(470,592)	199,700	674,179	(475,217)	198,962	570,041	(365,350)	204,691	452,241	(241,649)	210,592	969,728	(753,058)	216,670
Total Information Technology	670,292	(470,592)	199,700	674,179	(475,217)	198,962	570,041	(365,350)	204,691	452,241	(241,649)	210,592	969,728	(753,058)	216,670



Human Resources



County of Bruce
Human Resources
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,891,810	2,065,587	0	0	159,269	0	0	0	0	0	0	2,224,856	159,269
Staff Related Costs	123,970	168,859	0	0	11,665	0	0	0	0	0	0	180,524	11,665
Contract Services	486,397	609,814	0	0	(16,661)	0	0	0	12,000	0	0	605,153	(4,661)
Material	129,099	209,669	0	(3,000)	(11,553)	0	0	0	0	0	0	195,116	(14,553)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	13,889	6,700	0	0	0	0	0	0	0	0	0	6,700	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	92,468	127,620	0	0	(1,619)	0	0	0	0	0	0	126,001	(1,619)
Other Internal Costs	(2,104,616)	(2,211,491)	0	0	(170,802)	0	0	0	0	0	0	(2,382,293)	(170,802)
Total Expenditures	633,017	976,758	0	(3,000)	(29,701)	0	0	0	12,000	0	0	956,057	(20,701)
Percent of Expenditure Budget		100.0%	100.0%	(0.3%)	(3.0%)	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	(2.1%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	721,362	1,001,758	0	0	(20,701)	0	0	0	0	0	0	981,057	(20,701)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	49	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	721,411	1,001,758	0	0	(20,701)	0	0	0	0	0	0	981,057	(20,701)
Net Requirement	(88,394)	(25,000)	0	(3,000)	(9,000)	0	0	0	12,000	0	0	(25,000)	0
Percent of Prior Year Budget		100.0%	0.0%	12.0%	36.0%	0.0%	0.0%	0.0%	(48.0%)	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	14.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	1.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.1%	(92.9%)



County of Bruce
Program Support Human Resources
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,433,374	1,505,611	0	0	136,625	0	0	0	0	0	0	1,642,236	136,625
Staff Related Costs	82,916	92,436	0	0	4,321	0	0	0	0	0	0	96,757	4,321
Contract Services	312,669	348,950	0	0	(8,009)	0	0	0	12,000	0	0	352,941	3,991
Material	62,560	105,115	0	(3,000)	(15,866)	0	0	0	0	0	0	86,249	(18,866)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	6,700	0	0	0	0	0	0	0	0	0	6,700	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	92,468	127,620	0	0	(1,619)	0	0	0	0	0	0	126,001	(1,619)
Other Internal Costs	(2,072,332)	(2,166,432)	0	0	(169,452)	0	0	0	0	0	0	(2,335,884)	(169,452)
Total Expenditures	(88,345)	20,000	0	(3,000)	(54,000)	0	0	0	12,000	0	0	(25,000)	(45,000)
Percent of Expenditure Budget		100.0%	100.0%	(15.0%)	(270.0%)	0.0%	0.0%	0.0%	60.0%	0.0%	0.0%	(225.0%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	45,000	0	0	(45,000)	0	0	0	0	0	0	0	(45,000)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	49	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	49	45,000	0	0	(45,000)	0	0	0	0	0	0	0	(45,000)
Net Requirement	(88,394)	(25,000)	0	(3,000)	(9,000)	0	0	0	12,000	0	0	(25,000)	0
Percent of Prior Year Budget		100.0%	0.0%	12.0%	36.0%	0.0%	0.0%	0.0%	(48.0%)	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	10.17	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	11.17	1.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	9.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.8%	(90.2%)



County of Bruce
Health and Safety- HR
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	458,436	559,976	0	0	22,644	0	0	0	0	0	0	582,620	22,644
Staff Related Costs	33,840	65,608	0	0	7,020	0	0	0	0	0	0	72,628	7,020
Contract Services	173,728	260,864	0	0	(8,652)	0	0	0	0	0	0	252,212	(8,652)
Material	55,359	70,310	0	0	3,287	0	0	0	0	0	0	73,597	3,287
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	721,363	956,758	0	0	24,299	0	0	0	0	0	0	981,057	24,299
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	721,362	956,758	0	0	24,299	0	0	0	0	0	0	981,057	24,299
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	721,362	956,758	0	0	24,299	0	0	0	0	0	0	981,057	24,299
Net Requirement	1	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.83	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Employee Wellness
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	7,214	10,815	0	0	324	0	0	0	0	0	0	11,139	324
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	11,180	34,244	0	0	1,026	0	0	0	0	0	0	35,270	1,026
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	13,889	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	(32,284)	(45,059)	0	0	(1,350)	0	0	0	0	0	0	(46,409)	(1,350)
Total Expenditures	(1)	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Expenditure Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	(1)	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Human Resources
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	2,014,982	1,891,810	2,065,587	2,224,856	159,269	2,418,467	2,484,507	2,552,733	2,487,707
Staff Related Costs	177,642	123,970	168,859	180,524	11,665	185,941	191,517	197,263	203,180
Contract Services	482,002	486,397	609,814	605,153	(4,661)	664,859	659,318	662,912	682,799
Material	138,691	129,099	209,669	195,116	(14,553)	200,862	206,887	213,095	219,487
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	13,889	6,700	6,700	0	0	5,000	5,000	5,000
Fleet Costs	0	0	0	0	0	0	0	0	0
Facility Costs	92,468	92,468	127,620	126,001	(1,619)	133,469	143,915	157,098	174,776
Other Internal Costs	(2,104,616)	(2,104,616)	(2,211,491)	(2,382,293)	(170,802)	(2,598,570)	(2,657,229)	(2,739,953)	(2,693,959)
Total Expenditures	801,169	633,017	976,758	956,057	(20,701)	1,005,028	1,033,915	1,048,148	1,078,990
Percent of Expenditure Budget				(2.1%)		5.1%	2.9%	1.4%	2.9%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	826,169	721,362	1,001,758	981,057	(20,701)	1,030,028	1,061,415	1,075,648	1,106,490
Fees and Services	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	0	49	0	0	0	0	0	0	0
Total Revenue	826,169	721,411	1,001,758	981,057	(20,701)	1,030,028	1,061,415	1,075,648	1,106,490
Net Requirement	(25,000)	(88,394)	(25,000)	(25,000)	0	(25,000)	(27,500)	(27,500)	(27,500)
Percent of Prior Year Budget				0.0%		0.0%	10.0%	0.0%	0.0%
Full Time Equivalents (FTEs)	14.00	0.00	14.00	15.00	1.00	15.30	15.30	15.30	15.30
Percent of Prior Year FTE				7.1%		2.0%	0.0%	0.0%	0.0%



County of Bruce
Human Resources
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	22,366	0	0	0	0	0	0	0
Technology & Communications	10,176	0	0	0	0	0	0	0
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	0	0	0	0	0	0	0	0
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	0	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	10,000	0	(10,000)	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	0	0	0	0	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	32,542	10,000	0	(10,000)	0	0	0	0
Transfer to Reserves	25,000	25,000	25,000	0	25,000	27,500	27,500	27,500
Total Expenditure	57,542	35,000	25,000	(10,000)	25,000	27,500	27,500	27,500
% of Prior Expenditure			(28.6%)		0.0%	10.0%	0.0%	0.0%
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	32,542	10,000	0	(10,000)	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	32,542	10,000	0	(10,000)	0	0	0	0
Net Requirement	25,000	25,000	25,000	0	25,000	27,500	27,500	27,500
% of Prior Net Requirement			0.0%		0.0%	10.0%	0.0%	0.0%



County of Bruce
Human Resources
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
HR Human Resources															
Capital Projects															
HR-2021-R01 Transfer to Reserves Avanti Computer	25,000	0	25,000	25,000	0	25,000	27,500	0	27,500	27,500	0	27,500	27,500	0	27,500
Net Cost of Capital Projects	25,000	0	25,000	25,000	0	25,000	27,500	0	27,500	27,500	0	27,500	27,500	0	27,500
Total Human Resources	25,000		25,000	25,000		25,000	27,500		27,500	27,500		27,500	27,500		27,500



Paramedic Services



County of Bruce
Paramedic Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	12,408,766	13,388,677	0	0	649,771	0	0	252,783	0	0	0	14,291,231	902,554
Staff Related Costs	104,570	167,346	0	0	13,045	0	0	0	0	0	0	180,391	13,045
Contract Services	238,841	239,980	26,652	0	13,524	0	0	0	0	0	0	280,156	40,176
Material	573,722	579,070	0	0	(10,772)	6,425	0	0	0	0	0	574,723	(4,347)
Transfers, Grants & Financial Charge	334,786	812,630	0	0	(48,504)	0	0	0	0	0	0	764,126	(48,504)
Transfer to Reserves	16,639	388,310	0	0	(388,310)	0	0	0	0	0	0	0	(388,310)
Fleet Costs	524,310	473,953	0	0	14,895	0	0	0	0	0	0	488,848	14,895
Facility Costs	388,838	357,831	(26,652)	0	1,806	7,100	0	0	0	0	0	340,085	(17,746)
Other Internal Costs	1,524,616	1,621,039	0	0	177,145	0	0	0	0	0	0	1,798,184	177,145
Total Expenditures	16,115,088	18,028,836	0	0	422,600	13,525	0	252,783	0	0	0	18,717,744	688,908
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.3%	0.1%	0.0%	1.4%	0.0%	0.0%	0.0%	3.8%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	8,518,113	9,141,975	0	0	447,823	0	0	0	0	0	0	9,589,798	447,823
Municipal	16,688	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	33,150	143,704	0	(57,600)	(86,104)	0	0	126,391	0	0	0	126,391	(17,313)
Fees and Services	195	0	0	0	0	0	0	0	0	0	0	0	0
Donations	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	33,523	34,966	0	0	(1,443)	0	0	0	0	0	0	33,523	(1,443)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	98,374	331,814	0	0	1,443	0	0	0	0	0	0	333,257	1,443
Total Revenue	8,701,043	9,652,459	0	(57,600)	361,719	0	0	126,391	0	0	0	10,082,969	430,510
Net Requirement	7,414,045	8,376,377	0	57,600	60,881	13,525	0	126,392	0	0	0	8,634,775	258,398
Percent of Prior Year Budget		100.0%	0.0%	0.7%	0.7%	0.2%	0.0%	1.5%	0.0%	0.0%	0.0%	3.1%	
Full Time Equivalents (FTE's)	0.00	97.17	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	99.17	2.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	2.1%	(97.9%)



County of Bruce
Paramedic Admin Services -EMS
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,546,936	1,765,988	0	0	26,775	0	0	252,783	0	0	0	2,045,546	279,558
Staff Related Costs	20,637	26,550	0	0	4,549	0	0	0	0	0	0	31,099	4,549
Contract Services	37,709	4,350	0	0	85	0	0	0	0	0	0	4,435	85
Material	106,689	103,700	0	0	10,443	1,425	0	0	0	0	0	115,568	11,868
Transfers, Grants & Financial Charge	334,786	812,630	0	0	(48,504)	0	0	0	0	0	0	764,126	(48,504)
Transfer to Reserves	0	283,310	0	0	(283,310)	0	0	0	0	0	0	0	(283,310)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	1,524,616	1,621,039	0	0	177,145	0	0	0	0	0	0	1,798,184	177,145
Total Expenditures	3,571,373	4,617,567	0	0	(112,817)	1,425	0	252,783	0	0	0	4,758,958	141,391
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(2.4%)	0.0%	0.0%	5.5%	0.0%	0.0%	0.0%	3.1%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	7,155,731	7,763,975	0	0	432,693	0	0	0	0	0	0	8,196,668	432,693
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	33,150	69,465	0	0	(69,465)	0	0	126,391	0	0	0	126,391	56,926
Fees and Services	195	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	33,523	34,966	0	0	(1,443)	0	0	0	0	0	0	33,523	(1,443)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	98,374	331,814	0	0	1,443	0	0	0	0	0	0	333,257	1,443
Total Revenue	7,320,973	8,200,220	0	0	363,228	0	0	126,391	0	0	0	8,689,839	489,619
Net Requirement	(3,749,600)	(3,582,653)	0	0	(476,045)	1,425	0	126,392	0	0	0	(3,930,881)	(348,228)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	13.3%	0.0%	0.0%	(3.5%)	0.0%	0.0%	0.0%	9.7%	
Full Time Equivalents (FTE's)	0.00	10.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	12.00	2.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	20.0%	0.0%	0.0%	0.0%	20.0%	(80.0%)



County of Bruce
Paramedic Operations-EMS
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	10,796,988	11,555,701	0	0	618,904	0	0	0	0	0	0	12,174,605	618,904
Staff Related Costs	81,346	138,008	0	0	3,996	0	0	0	0	0	0	142,004	3,996
Contract Services	186,996	213,130	26,652	0	13,214	0	0	0	0	0	0	252,996	39,866
Material	457,800	471,940	0	0	(26,215)	0	0	0	0	0	0	445,725	(26,215)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	16,639	105,000	0	0	(105,000)	0	0	0	0	0	0	0	(105,000)
Fleet Costs	524,310	472,953	0	0	12,895	0	0	0	0	0	0	485,848	12,895
Facility Costs	388,838	357,831	(26,652)	0	1,806	7,100	0	0	0	0	0	340,085	(17,746)
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	12,452,917	13,314,563	0	0	519,600	7,100	0	0	0	0	0	13,841,263	526,700
Percent of Expenditure Budget		100.0%	100.0%	0.0%	3.9%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	1,362,382	1,378,000	0	0	15,130	0	0	0	0	0	0	1,393,130	15,130
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	74,239	0	(57,600)	(16,639)	0	0	0	0	0	0	0	(74,239)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	1,363,382	1,452,239	0	(57,600)	(1,509)	0	0	0	0	0	0	1,393,130	(59,109)
Net Requirement	11,089,535	11,862,324	0	57,600	521,109	7,100	0	0	0	0	0	12,448,133	585,809
Percent of Prior Year Budget		100.0%	0.0%	0.5%	4.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%	
Full Time Equivalents (FTE's)	0.00	86.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.67	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Emergency Measures-EMS
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	64,842	66,988	0	0	4,092	0	0	0	0	0	0	71,080	4,092
Staff Related Costs	2,587	2,788	0	0	4,500	0	0	0	0	0	0	7,288	4,500
Contract Services	14,136	22,500	0	0	225	0	0	0	0	0	0	22,725	225
Material	9,233	3,430	0	0	5,000	5,000	0	0	0	0	0	13,430	10,000
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	1,000	0	0	2,000	0	0	0	0	0	0	3,000	2,000
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	90,798	96,706	0	0	15,817	5,000	0	0	0	0	0	117,523	20,817
Percent of Expenditure Budget		100.0%	100.0%	0.0%	16.4%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	21.5%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	16,688	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	16,688	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	74,110	96,706	0	0	15,817	5,000	0	0	0	0	0	117,523	20,817
Percent of Prior Year Budget		100.0%	0.0%	0.0%	16.4%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	21.5%	
Full Time Equivalents (FTE's)	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Paramedic Services
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	12,871,840	12,408,766	13,388,677	14,291,231	902,554	14,949,129	16,136,455	16,590,697	17,657,150
Staff Related Costs	146,422	104,570	167,346	180,391	13,045	185,804	191,376	197,390	203,311
Contract Services	312,564	238,841	239,980	280,156	40,176	286,602	294,705	378,051	311,647
Material	486,592	573,722	579,070	574,723	(4,347)	587,819	607,693	628,484	649,960
Transfers, Grants & Financial Charge	595,027	334,786	812,630	764,126	(48,504)	749,084	1,040,042	1,026,113	1,009,959
Transfer to Reserves	0	16,639	388,310	0	(388,310)	0	0	0	0
Fleet Costs	435,960	524,310	473,953	488,848	14,895	503,514	518,620	534,178	550,203
Facility Costs	373,463	388,838	357,831	340,085	(17,746)	355,347	367,167	379,426	392,139
Other Internal Costs	1,524,616	1,524,616	1,621,039	1,798,184	177,145	1,941,903	1,994,804	2,140,769	2,243,589
Total Expenditures	16,746,484	16,115,088	18,028,836	18,717,744	688,908	19,559,202	21,150,862	21,875,108	23,017,958
Percent of Expenditure Budget				3.8%		4.5%	8.1%	3.4%	5.2%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	8,143,499	8,518,113	9,141,975	9,589,798	447,823	9,826,490	10,070,283	10,321,390	10,580,030
Municipal	7,888	16,688	0	0	0	0	0	0	0
Transfers from Reserves	316,110	33,150	143,704	126,391	(17,313)	0	0	0	0
Fees and Services	0	195	0	0	0	0	0	0	0
Donations	0	1,000	0	0	0	0	0	0	0
Development Charges	0	33,523	34,966	33,523	(1,443)	33,523	69,232	106,732	69,232
Fines	0	0	0	0	0	0	0	0	0
Other	0	98,374	331,814	333,257	1,443	326,037	318,817	312,131	304,377
Total Revenue	8,467,497	8,701,043	9,652,459	10,082,969	430,510	10,186,050	10,458,332	10,740,253	10,953,639
Net Requirement	8,278,987	7,414,045	8,376,377	8,634,775	258,398	9,373,152	10,692,530	11,134,855	12,064,319
Percent of Prior Year Budget				3.1%		8.6%	14.1%	4.1%	8.3%
Full Time Equivalents (FTEs)	95.67	0.00	97.17	99.17	2.00	100.71	105.63	106.86	110.86
Percent of Prior Year FTE				2.1%		1.6%	4.9%	1.2%	3.7%



County of Bruce
Paramedic Services
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	189,833	181,431	198,975	17,544	1,061,344	309,914	230,348	341,678
Technology & Communications	85,817	0	0	0	88,500	0	0	0
Vehicles & Machinery	684,375	619,847	653,763	33,916	696,519	1,014,088	767,233	1,117,083
Furniture & Fixtures	0	11,500	11,850	350	12,200	12,575	0	0
Building - Structure	2,105,778	25,000	0	(25,000)	2,500,000	0	20,000	0
Building - Site Elements	0	0	70,000	70,000	0	20,000	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	0	0	0	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	45,270	43,500	20,000	(23,500)	30,000	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	3,111,073	881,278	954,588	73,310	4,388,563	1,356,577	1,017,581	1,458,761
Transfer to Reserves	890,992	222,000	992,931	770,931	1,022,119	1,052,183	2,083,148	1,115,042
Total Expenditure	4,002,065	1,103,278	1,947,519	844,241	5,410,682	2,408,760	3,100,729	2,573,803
% of Prior Expenditure			76.5%		177.8%	(55.5%)	28.7%	(17.0%)
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	1,133,198	68,500	954,588	886,088	1,888,563	1,243,901	1,017,581	1,458,761
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	112,676	0	0
Other	25,391	0	0	0	0	0	0	0
Debt	1,076,792	0	0	0	2,500,000	0	0	0
Total Revenue	2,235,381	68,500	954,588	886,088	4,388,563	1,356,577	1,017,581	1,458,761
Net Requirement	1,766,684	1,034,778	992,931	(41,847)	1,022,119	1,052,183	2,083,148	1,115,042
% of Prior Net Requirement			(4.0%)		2.9%	2.9%	98.0%	(46.5%)



County of Bruce
Paramedic Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
PS Paramedic Services															
Capital Projects															
PS-2021-002 Power Stretcher Purchase	81,276	(81,276)	0	85,340	(85,340)	0	134,412	(134,412)	0	94,086	(94,086)	0	148,188	(148,188)	0
PS-2021-003 Furniture & Fixtures	11,850	(11,850)	0	12,200	(12,200)	0	12,575	(12,575)	0	0	0	0	0	0	0
PS-2021-004 Equipment Other SC, Scoop, Bags	34,729	(34,729)	0	36,465	(36,465)	0	38,288	(38,288)	0	40,212	(40,212)	0	42,212	(42,212)	0
PS-2021-R01 transfer to rerserves for medical equip	972,931	0	972,931	1,002,119	0	1,002,119	1,032,183	0	1,032,183	2,063,148	0	2,063,148	1,095,042	0	1,095,042
PS-2021-R02 transfer to reserves for Tablets, printe	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000
PS-2022-002 Computers & Mounts for Vehicles	0	0	0	88,500	(88,500)	0	0	0	0	0	0	0	0	0	0
PS-2023-R01 Transfer to Emergency Management C	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
PS-2024-003 powerload + Installation	82,970	(82,970)	0	87,120	(87,120)	0	137,214	(137,214)	0	96,050	(96,050)	0	151,278	(151,278)	0
PS-2024-004 Holyrood Station	0	0	0	2,500,000	(2,500,000)	0	0	0	0	0	0	0	0	0	0
PS-2025-003 Ambulance Purchase	653,763	(653,763)	0	696,519	(696,519)	0	1,014,088	(1,014,088)	0	767,233	(767,233)	0	1,117,083	(1,117,083)	0
PS-2026-001 Kincardine Station Interior Lighting	20,000	(20,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
PS-2026-002 Defibrillators	0	0	0	852,419	(852,419)	0	0	0	0	0	0	0	0	0	0
PS-2027-001 Kincardine Station Asphalt Parking/Dri	70,000	(70,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
PS-2027-002 Kincardine Station - Security Access Up	0	0	0	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0
PS-2028-001 Kincardine Station - Bay Flooring Refin	0	0	0	0	0	0	20,000	(20,000)	0	0	0	0	0	0	0
PS-2029-001 Kincardine Station - Kitchen Replacem	0	0	0	0	0	0	0	0	0	20,000	(20,000)	0	0	0	0
Net Cost of Capital Projects	1,947,519	(954,588)	992,931	5,410,682	(4,388,563)	1,022,119	2,408,760	(1,356,577)	1,052,183	3,100,729	(1,017,581)	2,083,148	2,573,803	(1,458,761)	1,115,042
Total Paramedic Services	1,947,519	(954,588)	992,931	5,410,682	(4,388,563)	1,022,119	2,408,760	(1,356,577)	1,052,183	3,100,729	(1,017,581)	2,083,148	2,573,803	(1,458,761)	1,115,042



Transportation and Environmental Services



County of Bruce
Transportation & Environmental Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	4,706,059	4,922,965	3,367	0	72,400	0	0	0	0	0	0	4,998,732	75,767
Staff Related Costs	107,428	170,907	(1,500)	0	4,236	0	0	0	0	1,500	0	175,143	4,236
Contract Services	1,685,987	2,385,335	(115,400)	(56,000)	42,874	130,500	0	0	44,000	0	0	2,431,309	45,974
Material	1,593,243	1,851,898	2,200	(12,145)	(8,470)	15,000	0	0	0	0	0	1,848,483	(3,415)
Transfers, Grants & Financial Charge	281,926	210,729	0	0	397	0	0	0	145,000	0	0	356,126	145,397
Transfer to Reserves	107,206	206,000	0	0	0	0	0	0	0	0	0	206,000	0
Fleet Costs	1,617,949	1,872,354	0	0	50,687	0	0	0	0	0	0	1,923,041	50,687
Facility Costs	266,278	383,761	0	0	17,694	31,000	0	0	0	16,516	0	448,971	65,210
Other Internal Costs	881,806	927,416	0	0	109,265	0	0	0	0	0	0	1,036,681	109,265
Total Expenditures	11,247,882	12,931,365	(111,333)	(68,145)	289,083	176,500	0	0	189,000	18,016	0	13,424,486	493,121
Percent of Expenditure Budget		100.0%	100.0%	(0.5%)	2.2%	1.4%	0.0%	0.0%	1.5%	0.1%	0.0%	3.8%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	119,364	133,038	(15,038)	0	2,825	0	0	0	0	0	0	120,825	(12,213)
Transfers from Reserves	72,500	409,674	(115,400)	(5,000)	(79,224)	7,500	0	0	0	0	0	217,550	(192,124)
Fees and Services	64,582	50,878	0	0	857	0	0	0	0	0	0	51,735	857
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	77,304	0	(43,000)	(34,304)	17,500	0	0	0	0	0	17,500	(59,804)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	234,516	235,188	(40,000)	0	3,511	0	0	0	0	0	0	198,699	(36,489)
Total Revenue	490,962	906,082	(170,438)	(48,000)	(106,335)	25,000	0	0	0	0	0	606,309	(299,773)
Net Requirement	10,756,920	12,025,283	59,105	(20,145)	395,418	151,500	0	0	189,000	18,016	0	12,818,177	792,894
Percent of Prior Year Budget		100.0%	0.5%	(0.2%)	3.3%	1.3%	0.0%	0.0%	1.6%	0.1%	0.0%	6.6%	
Full Time Equivalents (FTE's)	0.00	56.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.02	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Transportation
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	4,277,933	4,403,183	3,464	0	57,237	0	0	0	0	0	0	4,463,884	60,701
Staff Related Costs	93,271	142,100	0	0	3,516	0	0	0	0	0	0	145,616	3,516
Contract Services	1,239,450	1,820,631	(115,400)	0	145,119	69,000	0	0	44,000	0	0	1,963,350	142,719
Material	1,571,290	1,788,978	1,200	(10,000)	(21,965)	15,000	0	0	0	0	0	1,773,213	(15,765)
Transfers, Grants & Financial Charge	265,385	194,832	0	0	0	0	0	0	145,000	0	0	339,832	145,000
Transfer to Reserves	107,206	190,000	0	0	(20,000)	0	0	0	0	0	0	170,000	(20,000)
Fleet Costs	1,606,363	1,854,002	0	0	50,208	0	0	0	0	0	0	1,904,210	50,208
Facility Costs	223,310	268,953	0	0	14,862	31,000	0	0	0	16,516	0	331,331	62,378
Other Internal Costs	881,806	927,416	0	0	109,265	0	0	0	0	0	0	1,036,681	109,265
Total Expenditures	10,266,014	11,590,095	(110,736)	(10,000)	338,242	115,000	0	0	189,000	16,516	0	12,128,117	538,022
Percent of Expenditure Budget		100.0%	100.0%	(0.1%)	2.9%	1.0%	0.0%	0.0%	1.6%	0.1%	0.0%	4.6%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	119,364	133,038	(15,038)	0	2,825	0	0	0	0	0	0	120,825	(12,213)
Transfers from Reserves	4,557	310,249	(115,400)	0	15,201	0	0	0	0	0	0	210,050	(100,199)
Fees and Services	48,165	34,278	0	0	857	0	0	0	0	0	0	35,135	857
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	15,750	0	0	(15,750)	0	0	0	0	0	0	0	(15,750)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	143,732	92,188	0	0	1,636	0	0	0	0	0	0	93,824	1,636
Total Revenue	315,818	585,503	(130,438)	0	4,769	0	0	0	0	0	0	459,834	(125,669)
Net Requirement	9,950,196	11,004,592	19,702	(10,000)	333,473	115,000	0	0	189,000	16,516	0	11,668,283	663,691
Percent of Prior Year Budget		100.0%	0.2%	(0.1%)	3.0%	1.0%	0.0%	0.0%	1.7%	0.2%	0.0%	6.0%	
Full Time Equivalents (FTE's)	0.00	51.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.31	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Roadways-Admin Operating
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	2,026,387	2,018,202	3,464	0	62,316	0	0	0	0	0	0	2,083,982	65,780
Staff Related Costs	93,271	142,100	0	0	3,516	0	0	0	0	0	0	145,616	3,516
Contract Services	84,116	212,019	0	0	(21,573)	50,000	0	0	0	0	0	240,446	28,427
Material	367,618	200,197	1,500	0	(90,936)	15,000	0	0	0	0	0	125,761	(74,436)
Transfers, Grants & Financial Charge	194,832	194,832	0	0	0	0	0	0	0	0	0	194,832	0
Transfer to Reserves	0	90,000	0	0	(45,000)	0	0	0	0	0	0	45,000	(45,000)
Fleet Costs	132,193	164,904	0	0	4,465	0	0	0	0	0	0	169,369	4,465
Facility Costs	212,317	256,853	0	0	14,888	31,000	0	0	0	16,516	0	319,257	62,404
Other Internal Costs	881,806	927,416	0	0	109,265	0	0	0	0	0	0	1,036,681	109,265
Total Expenditures	3,992,540	4,206,523	4,964	0	36,941	96,000	0	0	0	16,516	0	4,360,944	154,421
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.9%	2.3%	0.0%	0.0%	0.0%	0.4%	0.0%	3.7%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	50,000	0	0	(50,000)	0	0	0	0	0	0	0	(50,000)
Fees and Services	48,165	34,278	0	0	857	0	0	0	0	0	0	35,135	857
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	72,670	63,238	0	0	1,486	0	0	0	0	0	0	64,724	1,486
Total Revenue	120,835	147,516	0	0	(47,657)	0	0	0	0	0	0	99,859	(47,657)
Net Requirement	3,871,705	4,059,007	4,964	0	84,598	96,000	0	0	0	16,516	0	4,261,085	202,078
Percent of Prior Year Budget		100.0%	0.1%	0.0%	2.1%	2.4%	0.0%	0.0%	0.0%	0.4%	0.0%	5.0%	
Full Time Equivalents (FTE's)	0.00	22.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.29	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Roads - Paved Mtce
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	367,709	192,299	0	0	(680)	0	0	0	0	0	0	191,619	(680)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	160,026	104,300	0	0	42,178	0	0	0	0	0	0	146,478	42,178
Material	243,963	313,732	0	(10,000)	7,594	0	0	0	0	0	0	311,326	(2,406)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	292,402	139,749	0	0	3,785	0	0	0	0	0	0	143,534	3,785
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,064,100	750,080	0	(10,000)	52,877	0	0	0	0	0	0	792,957	42,877
Percent of Expenditure Budget		100.0%	100.0%	(1.3%)	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	17,912	20,038	(15,038)	0	0	0	0	0	0	0	0	5,000	(15,038)
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	17,912	20,038	(15,038)	0	0	0	0	0	0	0	0	5,000	(15,038)
Net Requirement	1,046,188	730,042	15,038	(10,000)	52,877	0	0	0	0	0	0	787,957	57,915
Percent of Prior Year Budget		100.0%	2.1%	(1.4%)	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.9%	
Full Time Equivalents (FTE's)	0.00	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Roads - Unpaved Mtce
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	8,382	9,050	0	0	(32)	0	0	0	0	0	0	9,018	(32)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	80,024	77,500	0	0	1,938	0	0	0	0	0	0	79,438	1,938
Material	11,391	27,900	0	0	698	0	0	0	0	0	0	28,598	698
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	5,822	10,248	0	0	278	0	0	0	0	0	0	10,526	278
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	105,619	124,698	0	0	2,882	0	0	0	0	0	0	127,580	2,882
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	105,619	124,698	0	0	2,882	0	0	0	0	0	0	127,580	2,882
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	
Full Time Equivalents (FTE's)	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Bridges & Culverts Operations Roads
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	83,090	59,953	0	0	(213)	0	0	0	0	0	0	59,740	(213)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	75,540	119,436	0	0	22,484	0	0	0	0	0	0	141,920	22,484
Material	58,019	56,492	0	0	20,912	0	0	0	0	0	0	77,404	20,912
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	38,341	27,950	0	0	757	0	0	0	0	0	0	28,707	757
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	254,990	263,831	0	0	43,940	0	0	0	0	0	0	307,771	43,940
Percent of Expenditure Budget		100.0%	100.0%	0.0%	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.7%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	5,962	6,000	0	0	150	0	0	0	0	0	0	6,150	150
Total Revenue	5,962	6,000	0	0	150	0	0	0	0	0	0	6,150	150
Net Requirement	249,028	257,831	0	0	43,790	0	0	0	0	0	0	301,621	43,790
Percent of Prior Year Budget		100.0%	0.0%	0.0%	17.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	
Full Time Equivalents (FTE's)	0.00	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.33	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Traffic Operations/Roadside Mtce- Roadways
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	686,093	536,629	0	0	(2,348)	0	0	0	0	0	0	534,281	(2,348)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	594,400	949,253	(115,400)	0	90,426	9,500	0	0	0	0	0	933,779	(15,474)
Material	168,756	231,428	(300)	0	15,786	0	0	0	0	0	0	246,914	15,486
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	100,778	100,000	0	0	25,000	0	0	0	0	0	0	125,000	25,000
Fleet Costs	287,373	337,261	0	0	9,133	0	0	0	0	0	0	346,394	9,133
Facility Costs	10,993	12,100	0	0	(26)	0	0	0	0	0	0	12,074	(26)
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,848,393	2,166,671	(115,700)	0	137,971	9,500	0	0	0	0	0	2,198,442	31,771
Percent of Expenditure Budget		100.0%	100.0%	0.0%	6.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	2,877	260,249	(115,400)	0	65,201	0	0	0	0	0	0	210,050	(50,199)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	2,877	260,249	(115,400)	0	65,201	0	0	0	0	0	0	210,050	(50,199)
Net Requirement	1,845,516	1,906,422	(300)	0	72,770	9,500	0	0	0	0	0	1,988,392	81,970
Percent of Prior Year Budget		100.0%	0.0%	0.0%	3.8%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%	
Full Time Equivalents (FTE's)	0.00	5.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.93	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Transit - Conventional
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	46,500	0	0	(31,125)	0	0	0	0	0	0	15,375	(31,125)
Material	0	10,000	0	0	250	0	0	0	0	0	0	10,250	250
Transfers, Grants & Financial Charge	70,553	0	0	0	0	0	0	0	145,000	0	0	145,000	145,000
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	70,553	56,500	0	0	(30,875)	0	0	0	145,000	0	0	170,625	114,125
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(54.6%)	0.0%	0.0%	0.0%	256.6%	0.0%	0.0%	202.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	15,750	0	0	(15,750)	0	0	0	0	0	0	0	(15,750)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	51,500	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Total Revenue	51,500	23,250	0	0	(15,750)	0	0	0	0	0	0	7,500	(15,750)
Net Requirement	19,053	33,250	0	0	(15,125)	0	0	0	145,000	0	0	163,125	129,875
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(45.5%)	0.0%	0.0%	0.0%	436.1%	0.0%	0.0%	390.6%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Roads - Winter Control
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,106,272	1,587,050	0	0	(1,806)	0	0	0	0	0	0	1,585,244	(1,806)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	245,344	311,623	0	0	40,791	9,500	0	0	44,000	0	0	405,914	94,291
Material	721,543	949,229	0	0	23,731	0	0	0	0	0	0	972,960	23,731
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	6,428	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	850,232	1,173,890	0	0	31,790	0	0	0	0	0	0	1,205,680	31,790
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	2,929,819	4,021,792	0	0	94,506	9,500	0	0	44,000	0	0	4,169,798	148,006
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.3%	0.2%	0.0%	0.0%	1.1%	0.0%	0.0%	3.7%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	101,452	113,000	0	0	2,825	0	0	0	0	0	0	115,825	2,825
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	13,600	15,450	0	0	0	0	0	0	0	0	0	15,450	0
Total Revenue	115,052	128,450	0	0	2,825	0	0	0	0	0	0	131,275	2,825
Net Requirement	2,814,767	3,893,342	0	0	91,681	9,500	0	0	44,000	0	0	4,038,523	145,181
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.4%	0.2%	0.0%	0.0%	1.1%	0.0%	0.0%	3.7%	
Full Time Equivalents (FTE's)	0.00	19.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.53	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Trails and Forestry
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	401,098	472,022	(76,648)	0	15,195	0	0	0	0	0	0	410,569	(61,453)
Staff Related Costs	14,157	28,807	(1,850)	0	720	0	0	0	0	0	0	27,677	(1,130)
Contract Services	126,727	225,582	0	(56,000)	(99,723)	20,000	0	0	0	0	0	89,859	(135,723)
Material	20,738	55,689	450	(2,145)	(1,686)	0	0	0	0	0	0	52,308	(3,381)
Transfers, Grants & Financial Charge	16,541	15,897	0	0	397	0	0	0	0	0	0	16,294	397
Transfer to Reserves	0	16,000	0	0	20,000	0	0	0	0	0	0	36,000	20,000
Fleet Costs	9,586	13,694	0	0	353	0	0	0	0	0	0	14,047	353
Facility Costs	42,968	114,808	0	0	2,832	0	0	0	0	0	0	117,640	2,832
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	631,815	942,499	(78,048)	(58,145)	(61,912)	20,000	0	0	0	0	0	764,394	(178,105)
Percent of Expenditure Budget		100.0%	100.0%	(6.2%)	(6.6%)	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	(18.9%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	67,943	84,029	0	0	(84,029)	0	0	0	0	0	0	0	(84,029)
Fees and Services	16,417	16,600	0	0	0	0	0	0	0	0	0	16,600	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	46,158	0	(38,000)	(8,158)	10,000	0	0	0	0	0	10,000	(36,158)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	9,500	68,000	(40,000)	0	0	0	0	0	0	0	0	28,000	(40,000)
Total Revenue	93,860	214,787	(40,000)	(38,000)	(92,187)	10,000	0	0	0	0	0	54,600	(160,187)
Net Requirement	537,955	727,712	(38,048)	(20,145)	30,275	10,000	0	0	0	0	0	709,794	(17,918)
Percent of Prior Year Budget		100.0%	(5.2%)	(2.8%)	4.2%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.5%)	
Full Time Equivalents (FTE's)	0.00	4.27	(0.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.61	(0.66)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(15.5%)	(115.5%)



County of Bruce
Waste Management
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	27,028	47,760	76,551	0	(32)	0	0	0	0	0	0	124,279	76,519
Staff Related Costs	0	0	350	0	0	0	0	0	0	1,500	0	1,850	1,850
Contract Services	319,810	339,122	0	0	(2,522)	41,500	0	0	0	0	0	378,100	38,978
Material	1,215	7,231	550	0	15,181	0	0	0	0	0	0	22,962	15,731
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	2,000	4,658	0	0	126	0	0	0	0	0	0	4,784	126
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	350,053	398,771	77,451	0	12,753	41,500	0	0	0	1,500	0	531,975	133,204
Percent of Expenditure Budget		100.0%	100.0%	0.0%	3.2%	10.4%	0.0%	0.0%	0.0%	0.4%	0.0%	33.4%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	15,396	0	(5,000)	(10,396)	7,500	0	0	0	0	0	7,500	(7,896)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	15,396	0	(5,000)	(10,396)	7,500	0	0	0	0	0	7,500	(7,896)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	81,284	75,000	0	0	1,875	0	0	0	0	0	0	76,875	1,875
Total Revenue	81,284	105,792	0	(10,000)	(18,917)	15,000	0	0	0	0	0	91,875	(13,917)
Net Requirement	268,769	292,979	77,451	10,000	31,670	26,500	0	0	0	1,500	0	440,100	147,121
Percent of Prior Year Budget		100.0%	26.4%	3.4%	10.8%	9.0%	0.0%	0.0%	0.0%	0.5%	0.0%	50.2%	
Full Time Equivalents (FTE's)	0.00	0.44	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.66
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	150.0%	50.0%



County of Bruce
Waste Disposal
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	38,710	(38,710)	0	0	0	0	0	0	0	0	0	(38,710)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	35,122	0	0	(35,122)	15,000	0	0	0	0	0	15,000	(20,122)
Material	0	2,931	0	0	73	0	0	0	0	0	0	3,004	73
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	76,763	(38,710)	0	(35,049)	15,000	0	0	0	0	0	18,004	(58,759)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(45.7%)	19.5%	0.0%	0.0%	0.0%	0.0%	0.0%	(76.5%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	15,396	0	(5,000)	(10,396)	7,500	0	0	0	0	0	7,500	(7,896)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	15,396	0	(5,000)	(10,396)	7,500	0	0	0	0	0	7,500	(7,896)
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	30,792	0	(10,000)	(20,792)	15,000	0	0	0	0	0	15,000	(15,792)
Net Requirement	0	45,971	(38,710)	10,000	(14,257)	0	0	0	0	0	0	3,004	(42,967)
Percent of Prior Year Budget		100.0%	(84.2%)	21.8%	(31.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(93.5%)	
Full Time Equivalents (FTE's)	0.00	0.34	(0.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.34)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	(200.0%)



County of Bruce
Waste Diversion
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	27,028	9,050	0	0	(32)	0	0	0	0	0	0	9,018	(32)
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	319,810	304,000	0	0	32,600	0	0	0	0	0	0	336,600	32,600
Material	1,215	4,300	0	0	108	0	0	0	0	0	0	4,408	108
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	2,000	4,658	0	0	126	0	0	0	0	0	0	4,784	126
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	350,053	322,008	0	0	32,802	0	0	0	0	0	0	354,810	32,802
Percent of Expenditure Budget		100.0%	100.0%	0.0%	10.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	81,284	75,000	0	0	1,875	0	0	0	0	0	0	76,875	1,875
Total Revenue	81,284	75,000	0	0	1,875	0	0	0	0	0	0	76,875	1,875
Net Requirement	268,769	247,008	0	0	30,927	0	0	0	0	0	0	277,935	30,927
Percent of Prior Year Budget		100.0%	0.0%	0.0%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	
Full Time Equivalents (FTE's)	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Environmental Sustainability
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	115,261	0	0	0	0	0	0	0	0	115,261	115,261
Staff Related Costs	0	0	350	0	0	0	0	0	0	1,500	0	1,850	1,850
Contract Services	0	0	0	0	0	26,500	0	0	0	0	0	26,500	26,500
Material	0	0	550	0	15,000	0	0	0	0	0	0	15,550	15,550
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	116,161	0	15,000	26,500	0	0	0	1,500	0	159,161	159,161
Percent of Expenditure Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	0	0	116,161	0	15,000	26,500	0	0	0	1,500	0	159,161	159,161
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Transportation & Environmental Services
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	4,751,133	4,706,059	4,922,965	4,998,732	75,767	5,261,695	5,520,168	5,672,263	5,828,919
Staff Related Costs	157,782	107,428	170,907	175,143	4,236	180,398	185,809	191,384	197,124
Contract Services	1,795,509	1,685,987	2,385,335	2,431,309	45,974	2,781,625	2,377,015	2,444,361	2,478,954
Material	1,782,352	1,593,243	1,851,898	1,848,483	(3,415)	1,905,392	1,964,023	2,019,191	2,069,801
Transfers, Grants & Financial Charge	259,766	281,926	210,729	356,126	145,397	424,765	1,399,145	1,568,138	2,250,810
Transfer to Reserves	0	107,206	206,000	206,000	0	186,000	261,000	286,000	286,000
Fleet Costs	1,772,424	1,617,949	1,872,354	1,923,041	50,687	1,981,645	2,042,126	2,236,995	2,305,058
Facility Costs	335,830	266,278	383,761	448,971	65,210	525,870	579,461	599,653	622,213
Other Internal Costs	881,806	881,806	927,416	1,036,681	109,265	1,096,236	1,135,671	1,182,491	1,200,290
Total Expenditures	11,736,602	11,247,882	12,931,365	13,424,486	493,121	14,343,626	15,464,418	16,200,476	17,239,169
Percent of Expenditure Budget				3.8%		6.8%	7.8%	4.8%	6.4%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	50,000	0	0	0
Municipal	107,600	119,364	133,038	120,825	(12,213)	124,450	128,184	132,030	135,991
Transfers from Reserves	0	72,500	409,674	217,550	(192,124)	45,000	0	0	0
Fees and Services	49,880	64,582	50,878	51,735	857	53,890	55,507	57,173	58,888
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	77,304	17,500	(59,804)	52,500	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	215,846	234,516	235,188	198,699	(36,489)	203,254	208,132	205,348	210,205
Total Revenue	373,326	490,962	906,082	606,309	(299,773)	529,094	391,823	394,551	405,084
Net Requirement	11,363,276	10,756,920	12,025,283	12,818,177	792,894	13,814,532	15,072,595	15,805,925	16,834,085
Percent of Prior Year Budget				6.6%		7.8%	9.1%	4.9%	6.5%
Full Time Equivalents (FTEs)	55.02	0.00	56.02	56.02	0.00	57.33	58.33	59.33	59.33
Percent of Prior Year FTE				0.0%		2.3%	1.7%	1.7%	0.0%



County of Bruce
Transportation & Environmental Services
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	11,301	117,500	212,500	95,000	62,500	0	94,300	95,000
Technology & Communications	22,245	105,500	0	(105,500)	0	0	0	0
Vehicles & Machinery	1,493,180	1,045,068	1,136,000	90,932	1,175,000	1,272,000	1,210,000	1,245,000
Furniture & Fixtures	5,674	0	0	0	0	0	0	0
Building - Structure	62,569	370,000	500,000	130,000	15,000,000	0	500,000	15,000,000
Building - Site Elements	87,626	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	0	0	0	0	0	0	0
Building - Site Services	38,754	0	60,000	60,000	0	0	0	0
Building - Mechanical & Electr.	151,306	35,000	0	(35,000)	10,000	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	4,474,954	4,590,000	359,378	(4,230,622)	1,730,366	4,709,436	6,175,587	4,265,320
Roads Paved	2,323,104	5,058,390	8,054,593	2,996,203	11,240,796	10,927,255	7,754,280	6,536,435
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	15,696	150,000	975,000	825,000	250,000	220,000	220,000	100,000
Trails Program	178,319	176,000	196,000	20,000	182,000	231,000	138,000	182,800
Gross Expenditure	8,864,728	11,647,458	11,493,471	(153,987)	29,650,662	17,359,691	16,092,167	27,424,555
Transfer to Reserves	4,497,673	595,000	7,757,577	7,162,577	10,589,164	12,350,204	11,196,811	14,156,300
Total Expenditure	13,362,401	12,242,458	19,251,048	7,008,590	40,239,826	29,709,895	27,288,978	41,580,855
% of Prior Expenditure			57.2%		109.0%	(26.2%)	(8.1%)	52.4%
Revenues by Type								
Federal	2,192,802	2,358,566	2,358,565	(1)	2,452,908	2,452,908	2,452,908	2,452,908
Provincial	1,408,749	1,549,190	1,499,190	(50,000)	1,549,190	1,549,190	1,549,190	1,549,190
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	2,522,582	569,366	6,423,216	5,853,850	7,590,564	12,187,593	10,773,069	8,347,457
Donations	0	0	0	0	0	0	0	0
Development Charges	426,786	375,000	687,500	312,500	3,033,000	1,145,000	792,000	50,000
Other	49,461	25,000	25,000	0	25,000	25,000	25,000	25,000
Debt	222,493	0	500,000	500,000	15,000,000	0	500,000	15,000,000
Total Revenue	6,822,873	4,877,122	11,493,471	6,616,349	29,650,662	17,359,691	16,092,167	27,424,555
Net Requirement	6,539,528	7,365,336	7,757,577	392,241	10,589,164	12,350,204	11,196,811	14,156,300
% of Prior Net Requirement			5.3%		36.5%	16.6%	(9.3%)	26.4%



County of Bruce
Transportation & Environmental Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
TS Transportation & Environmental Services															
Capital Projects															
TS-2020-017 Arran Township Shed Bridge	0	0	0	0	0	0	0	0	0	360,000	(360,000)	0	0	0	0
TS-2021-001 McCurdy Bridge-Environmental Costs	0	0	0	0	0	0	0	0	0	137,000	(137,000)	0	0	0	0
TS-2021-002 Repairs Stoney Creek Culvert	0	0	0	0	0	0	0	0	0	167,000	(167,000)	0	0	0	0
TS-2021-004 Repair Robinson B line & Blackwell Bri	0	0	0	0	0	0	0	0	0	987,000	(987,000)	0	0	0	0
TS-2021-010 Repair Silver Creek Culvert-Durham St.	0	0	0	250,000	(250,000)	0	0	0	0	0	0	0	0	0	0
TS-2021-011 Repair Schenk Bridge - BR 3 #0350650	0	0	0	0	0	0	0	0	0	750,000	(750,000)	0	0	0	0
TS-2021-018 Rehabilitation and Reconstruction of V	0	0	0	0	0	0	0	0	0	2,000,000	(2,000,000)	0	2,000,000	(2,000,000)	0
TS-2021-020 CIP Recycling BR 3 and BR 4	0	0	0	50,000	(50,000)	0	3,800,000	(3,800,000)	0	0	0	0	0	0	0
TS-2021-022 Bruce Rd. 6A East	0	0	0	4,250,000	(4,250,000)	0	4,250,000	(4,250,000)	0	0	0	0	0	0	0
TS-2021-028 Bruce Rd. 25 Imporvements (multi-yea	0	0	0	2,200,000	(2,200,000)	0	0	0	0	0	0	0	0	0	0
TS-2021-029 Bruce Rd. 33-Pre-eng/realignment/Ne	0	0	0	1,200,000	(1,200,000)	0	0	0	0	3,550,000	(3,550,000)	0	0	0	0
TS-2021-030 Bruce Rd. 23 (Roundabout)	0	0	0	2,200,000	(2,200,000)	0	0	0	0	0	0	0	0	0	0
TS-2021-048 Capital Housing-Vehicle/Equipment	1,223,500	(1,223,500)	0	1,237,500	(1,237,500)	0	1,272,000	(1,272,000)	0	1,304,300	(1,304,300)	0	1,340,000	(1,340,000)	0
TS-2021-053 Repair Bridge BR 40 (4km west of BR 3	0	0	0	0	0	0	0	0	0	613,000	(613,000)	0	0	0	0
TS-2021-054 CN Rail Trail Resurfacing	36,000	(36,000)	0	36,000	(36,000)	0	36,000	(36,000)	0	36,000	(36,000)	0	36,000	(36,000)	0
TS-2021-055 Trails-Fencing	10,000	(10,000)	0	10,000	(10,000)	0	10,000	(10,000)	0	10,000	(10,000)	0	10,000	(10,000)	0
TS-2021-R05 Transfer to reserve-Equipment (Vehicl	1,028,500	0	1,028,500	1,302,500	0	1,302,500	1,332,000	0	1,332,000	1,359,300	0	1,359,300	1,390,000	0	1,390,000
TS-2022-005 Ped. Crossing & Intersection improvem	900,000	(900,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
TS-2023-001 Repair Station Bridge	0	0	0	150,000	(150,000)	0	0	0	0	1,400,000	(1,400,000)	0	0	0	0
TS-2023-013 Bruce Road 20 Rehabilitation	5,100,000	(5,100,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
TS-2023-022 Bruce Road 6 Paved Shoulder and Storr	0	0	0	0	0	0	0	0	0	0	0	0	300,000	(300,000)	0
TS-2023-R01 Bridge Reserve contribution	620,000	0	620,000	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000



County of Bruce
Transportation & Environmental Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
TS-2023-R04 Capital Roads Program	5,784,077	0	5,784,077	8,676,544	0	8,676,544	10,421,754	0	10,421,754	9,113,425	0	9,113,425	12,233,500	0	12,233,500
TS-2024-004 CIP Recycling BR 9 (Bury Rd to Hwy 6)	1,800,000	(1,800,000)	0	0	0	0	0	0	0	735,000	(735,000)	0	0	0	0
TS-2024-008 Capital Project Management Oversight	304,593	(304,593)	0	315,796	(315,796)	0	327,255	(327,255)	0	344,280	(344,280)	0	356,435	(356,435)	0
TS-2024-010 Microsurfacing Program	350,000	(350,000)	0	425,000	(425,000)	0	450,000	(450,000)	0	450,000	(450,000)	0	450,000	(450,000)	0
TS-2024-011 Crack and Seal Program	275,000	(275,000)	0	375,000	(375,000)	0	400,000	(400,000)	0	400,000	(400,000)	0	400,000	(400,000)	0
TS-2024-012 Misc. Asphalt Program	175,000	(175,000)	0	225,000	(225,000)	0	250,000	(250,000)	0	275,000	(275,000)	0	300,000	(300,000)	0
TS-2024-014 Culvert Repairs and Replacements	309,378	(309,378)	0	309,366	(309,366)	0	309,436	(309,436)	0	309,587	(309,587)	0	309,820	(309,820)	0
TS-2025-005 CIP recycling BR 7 (South Ripley to BR	50,000	(50,000)	0	0	0	0	1,400,000	(1,400,000)	0	0	0	0	0	0	0
TS-2025-008 Dudgeon Bridge Repairs	0	0	0	165,000	(165,000)	0	0	0	0	0	0	0	0	0	0
TS-2025-010 BR 15 Bridge Con 12-13 lot 20, #10378,	0	0	0	186,000	(186,000)	0	0	0	0	0	0	0	0	0	0
TS-2025-011 Rail Trail Culvert Replacements	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0
TS-2025-016 Bruce Road 15, 1510010, Bridge	50,000	(50,000)	0	670,000	(670,000)	0	0	0	0	0	0	0	0	0	0
TS-2025-018 Trail Development	90,000	(90,000)	0	76,000	(76,000)	0	125,000	(125,000)	0	32,000	(32,000)	0	76,800	(76,800)	0
TS-2025-022 Intersection Signals,Signage & Lighting	75,000	(75,000)	0	100,000	(100,000)	0	100,000	(100,000)	0	100,000	(100,000)	0	100,000	(100,000)	0
TS-2025-R02 Capital Facilities - Transfer To Reserve	189,000	0	189,000	204,120	0	204,120	220,450	0	220,450	238,086	0	238,086	0	0	0
TS-2025-R04 Tsf to reserves - Trail Development	136,000	0	136,000	156,000	0	156,000	126,000	0	126,000	236,000	0	236,000	282,800	0	282,800
TS-2026-001 Lucknow West Culvert #8612150	0	0	0	0	0	0	4,400,000	(4,400,000)	0	0	0	0	0	0	0
TS-2026-002 Rehab Clancy Bridge BR20 #2004540	0	0	0	0	0	0	0	0	0	357,000	(357,000)	0	0	0	0
TS-2026-003 Rehab Willscroft Bridge	0	0	0	0	0	0	0	0	0	0	0	0	163,000	(163,000)	0
TS-2026-004 Rehab Wrightson Bridge BR 20	0	0	0	0	0	0	0	0	0	0	0	0	102,000	(102,000)	0
TS-2026-006 12th of Brant Bridge 000140	0	0	0	0	0	0	0	0	0	0	0	0	491,000	(491,000)	0
TS-2026-008 BR 12 Bridge Yocom #1202610	0	0	0	0	0	0	0	0	0	0	0	0	81,000	(81,000)	0
TS-2026-009 McKinnon Bridge 0604400, Asset# 439	0	0	0	0	0	0	0	0	0	253,000	(253,000)	0	0	0	0
TS-2026-010 Sauble River Bridge, 1036030, BR 10	0	0	0	0	0	0	0	0	0	0	0	0	691,000	(691,000)	0



County of Bruce
Transportation & Environmental Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
TS-2026-012 2nd Dunblane Bridge, #342250, BR 3	0	0	0	0	0	0	0	0	0	842,000	(842,000)	0	0	0	0
TS-2026-013 Line Painting Machine	25,000	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
TS-2026-014 Sign Fabricating Equipment	100,000	(100,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
TS-2026-015 Walkerton Shop Build	500,000	(500,000)	0	15,000,000	(15,000,000)	0	0	0	0	0	0	0	0	0	0
TS-2026-016 Severe Winter Weather Monitoring & N	0	0	0	150,000	(150,000)	0	120,000	(120,000)	0	120,000	(120,000)	0	0	0	0
TS-2026-017 Paisley Shop Build	0	0	0	0	0	0	0	0	0	500,000	(500,000)	0	15,000,000	(15,000,000)	0
TS-2026-018 Fuel system upgrade	60,000	(60,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
TS-2027-002 Rehab Suez Bridge BR 33	0	0	0	0	0	0	0	0	0	0	0	0	43,000	(43,000)	0
TS-2027-003 Microsurfacing BR 1	0	0	0	0	0	0	0	0	0	0	0	0	1,700,000	(1,700,000)	0
TS-2027-004 Domestic Water Heater	0	0	0	10,000	(10,000)	0	0	0	0	0	0	0	0	0	0
TS-2027-006 Concession 4/5 Lot 8/9, 2027900, BR2	0	0	0	0	0	0	0	0	0	0	0	0	1,055,000	(1,055,000)	0
TS-2027-007 Old Schenks Bridge, 000290, BR 3	0	0	0	0	0	0	0	0	0	0	0	0	285,000	(285,000)	0
TS-2028-002 Rehab Gregg Bridge GBL	0	0	0	0	0	0	0	0	0	0	0	0	84,000	(84,000)	0
TS-2028-004 Rehab Forrester Bridge BR 3	0	0	0	0	0	0	0	0	0	0	0	0	98,000	(98,000)	0
TS-2028-005 CIP Recycling BR 3 (BR 2-HWY 9)	0	0	0	0	0	0	0	0	0	0	0	0	145,000	(145,000)	0
TS-2028-007 CIP Recycling BR 40	0	0	0	0	0	0	0	0	0	0	0	0	150,000	(150,000)	0
TS-2028-008 BR 6 Bridge, 200m East of SR 5, 10365,	0	0	0	0	0	0	0	0	0	0	0	0	252,000	(252,000)	0
TS-2028-009 Pine River Culvert,BR 6 #0637900	0	0	0	0	0	0	0	0	0	0	0	0	30,000	(30,000)	0
TS-2029-003 BR 6 Culvert #0628850, 550m East of S	0	0	0	0	0	0	0	0	0	0	0	0	329,000	(329,000)	0
TS-2029-005 Lot 1 Con 1, BR 12 culvert #1201000	0	0	0	0	0	0	0	0	0	0	0	0	93,500	(93,500)	0
TS-2029-006 Deer Creek Bridge, BR 19 #1114355	0	0	0	0	0	0	0	0	0	0	0	0	107,000	(107,000)	0
TS-2029-008 Pike River Bridge, BR13 #1331600	0	0	0	0	0	0	0	0	0	0	0	0	101,000	(101,000)	0
TS-2029-009 Hepburn Bridge, BR9 #0902650	0	0	0	0	0	0	0	0	0	0	0	0	113,000	(113,000)	0
TS-2029-016 CIP-BR 7, North of Ripley to South Line	0	0	0	0	0	0	50,000	(50,000)	0	0	0	0	735,000	(735,000)	0



County of Bruce
Transportation & Environmental Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
Net Cost of Capital Projects	19,251,048	(11,493,471)	7,757,577	40,239,826	(29,650,662)	10,589,164	29,709,895	(17,359,691)	12,350,204	27,288,978	(16,092,167)	11,196,811	41,743,855	(27,587,555)	14,156,300
Total Transportation & Environmental Services	19,251,048	(11,493,471)	7,757,577	40,239,826	(29,650,662)	10,589,164	29,709,895	(17,359,691)	12,350,204	27,288,978	(16,092,167)	11,196,811	41,743,855	(27,587,555)	14,156,300



BRUCE
county

Human Services





County of Bruce
Human Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	7,793,475	8,218,168	(31,472)	0	315,778	0	0	0	0	0	0	8,502,474	284,306
Staff Related Costs	205,236	168,172	0	(5,000)	(9,773)	0	0	0	0	0	0	153,399	(14,773)
Contract Services	1,897,366	1,595,765	5,563	(1,515)	(99,894)	2,000	0	0	0	0	0	1,501,919	(93,846)
Material	4,191,707	3,464,342	23,200	(3,500)	181,182	0	0	0	0	0	0	3,665,224	200,882
Transfers, Grants & Financial Charge	23,446,009	32,055,308	106,736	(117,000)	722,066	35,000	75,000	0	0	82,500	0	32,959,610	904,302
Transfer to Reserves	211,805	323,534	(50,000)	0	(200,000)	0	0	0	0	0	0	73,534	(250,000)
Fleet Costs	70,930	80,505	0	0	(437)	0	0	0	0	0	0	80,068	(437)
Facility Costs	267,739	317,086	0	0	18,613	0	0	0	0	0	0	335,699	18,613
Other Internal Costs	1,148,409	1,159,523	0	0	113,473	0	0	0	0	0	0	1,272,996	113,473
Total Expenditures	39,232,676	47,382,403	54,027	(127,015)	1,041,008	37,000	75,000	0	0	82,500	0	48,544,923	1,162,520
Percent of Expenditure Budget		100.0%	100.0%	(0.3%)	2.2%	0.1%	0.2%	0.0%	0.0%	0.2%	0.0%	2.5%	
Revenues by Type													
Federal	1,099,677	20,512,130	71,802	0	0	0	(111,978)	0	0	0	0	20,471,954	(40,176)
Provincial	25,868,729	15,026,808	39,087	0	671,762	0	0	0	0	0	0	15,737,657	710,849
Municipal	107,025	157,360	0	0	72,640	0	0	0	0	0	0	230,000	72,640
Transfers from Reserves	150,859	265,853	7,134	(118,515)	(56,699)	37,000	127,198	0	0	0	0	261,971	(3,882)
Fees and Services	3,852,342	3,825,530	1,800	0	88,645	0	0	0	0	0	0	3,915,975	90,445
Donations	79,361	209,184	14,566	0	(100,000)	0	0	0	0	0	0	123,750	(85,434)
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	860,901	74,861	0	0	(3,600)	0	0	0	0	0	0	71,261	(3,600)
Total Revenue	32,018,894	40,071,726	134,389	(118,515)	672,748	37,000	15,220	0	0	0	0	40,812,568	740,842
Net Requirement	7,213,782	7,310,677	(80,362)	(8,500)	368,260	0	59,780	0	0	82,500	0	7,732,355	421,678
Percent of Prior Year Budget		100.0%	(1.1%)	(0.1%)	5.0%	0.0%	0.8%	0.0%	0.0%	1.1%	0.0%	5.8%	
Full Time Equivalents (FTE's)	0.00	68.38	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.39	0.01
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
HS--Business & HS Integration
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	(1)	0	0	0	9,642	0	0	0	0	0	0	9,642	9,642
Staff Related Costs	10,629	7,472	0	0	7,402	0	0	0	0	0	0	14,874	7,402
Contract Services	0	0	2,000	0	0	0	0	0	0	0	0	2,000	2,000
Material	15,635	23,833	1,500	0	(23,097)	0	0	0	0	0	0	2,236	(21,597)
Transfers, Grants & Financial Charge	36,537	36,537	0	0	0	0	0	0	0	0	0	36,537	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	(59,743)	(58,228)	0	0	1,672	0	0	0	0	0	0	(56,556)	1,672
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,057	9,614	3,500	0	(4,381)	0	0	0	0	0	0	8,733	(881)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(45.6%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(9.2%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	2,886	9,614	0	0	(2,681)	0	0	0	0	0	0	6,933	(2,681)
Fees and Services	0	0	1,800	0	0	0	0	0	0	0	0	1,800	1,800
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	2,886	9,614	1,800	0	(2,681)	0	0	0	0	0	0	8,733	(881)
Net Requirement	171	0	1,700	0	(1,700)	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
HS--Income & Employment Supports
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,771,213	1,733,442	0	0	31,409	0	0	0	0	0	0	1,764,851	31,409
Staff Related Costs	27,479	22,000	0	(5,000)	3,000	0	0	0	0	0	0	20,000	(2,000)
Contract Services	12,587	18,909	0	0	1,091	0	0	0	0	0	0	20,000	1,091
Material	54,610	107,960	0	(1,500)	4,476	0	0	0	0	0	0	110,936	2,976
Transfers, Grants & Financial Charge	5,762,136	5,321,915	0	0	683,783	0	0	0	0	0	0	6,005,698	683,783
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	62,841	78,275	0	0	5,021	0	0	0	0	0	0	83,296	5,021
Other Internal Costs	263,941	267,505	0	0	(26,379)	0	0	0	0	0	0	241,126	(26,379)
Total Expenditures	7,954,807	7,550,006	0	(6,500)	702,401	0	0	0	0	0	0	8,245,907	695,901
Percent of Expenditure Budget		100.0%	100.0%	(0.1%)	9.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	6,841,156	6,445,940	0	0	671,762	0	0	0	0	0	0	7,117,702	671,762
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	50	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	6,841,206	6,445,940	0	0	671,762	0	0	0	0	0	0	7,117,702	671,762
Net Requirement	1,113,601	1,104,066	0	(6,500)	30,639	0	0	0	0	0	0	1,128,205	24,139
Percent of Prior Year Budget		100.0%	0.0%	(0.6%)	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	
Full Time Equivalents (FTE's)	0.00	17.66	(2.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	(2.66)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(15.1%)	(115.1%)



County of Bruce
HS--Children's Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	2,898,820	3,223,030	(175)	0	114,877	0	0	0	0	0	0	3,337,732	114,702
Staff Related Costs	106,594	74,230	0	0	(29,200)	0	0	0	0	0	0	45,030	(29,200)
Contract Services	952,015	554,922	0	0	(27,157)	0	0	0	0	0	0	527,765	(27,157)
Material	96,422	98,376	0	0	(3,775)	0	0	0	0	0	0	94,601	(3,775)
Transfers, Grants & Financial Charge	13,688,250	22,936,606	(32,712)	0	(47,014)	0	0	0	0	0	0	22,856,880	(79,726)
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	153,289	182,333	0	0	6,201	0	0	0	0	0	0	188,534	6,201
Other Internal Costs	468,679	475,001	0	0	6,221	0	0	0	0	0	0	481,222	6,221
Total Expenditures	18,364,069	27,544,498	(32,887)	0	20,153	0	0	0	0	0	0	27,531,764	(12,734)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenues by Type													
Federal	267,334	19,811,348	0	0	0	0	0	0	0	0	0	19,811,348	0
Provincial	17,346,438	6,840,860	(32,712)	0	0	0	0	0	0	0	0	6,808,148	(32,712)
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1,062	1,593	0	0	0	0	0	0	0	0	0	1,593	0
Total Revenue	17,614,834	26,653,801	(32,712)	0	0	0	0	0	0	0	0	26,621,089	(32,712)
Net Requirement	749,235	890,697	(175)	0	20,153	0	0	0	0	0	0	910,675	19,978
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	
Full Time Equivalents (FTE's)	0.00	26.96	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.06	0.10
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	(99.6%)



County of Bruce
HS--Strategic Community Initiatives & Funding
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	43,612	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	40,298	10,300	21,700	0	0	0	0	0	0	0	0	32,000	21,700
Transfers, Grants & Financial Charge	69,178	90,607	0	0	1,306	0	0	0	0	7,500	0	99,413	8,806
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	153,088	100,907	21,700	0	1,306	0	0	0	0	7,500	0	131,413	30,506
Percent of Expenditure Budget		100.0%	100.0%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	7.4%	0.0%	30.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	20,000	0	0	0	0	0	0	0	0	0	20,000	0
Municipal	2,005	5,000	0	0	0	0	0	0	0	0	0	5,000	0
Transfers from Reserves	19,433	4,866	7,134	0	0	0	0	0	0	0	0	12,000	7,134
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	20,865	5,434	14,566	0	0	0	0	0	0	0	0	20,000	14,566
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	42,303	35,300	21,700	0	0	0	0	0	0	0	0	57,000	21,700
Net Requirement	110,785	65,607	0	0	1,306	0	0	0	0	7,500	0	74,413	8,806
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	11.4%	0.0%	13.4%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
HS--Housing Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,224,031	1,420,561	2,090	0	45,201	0	0	0	0	0	0	1,467,852	47,291
Staff Related Costs	26,868	32,826	0	0	4,478	0	0	0	0	0	0	37,304	4,478
Contract Services	23,054	78,917	3,563	(1,515)	(51,677)	2,000	0	0	0	0	0	31,288	(47,629)
Material	408,099	453,720	0	0	4,845	0	0	0	0	0	0	458,565	4,845
Transfers, Grants & Financial Charge	2,579,487	2,717,856	137,948	(117,000)	83,905	35,000	75,000	0	0	75,000	0	3,007,709	289,853
Transfer to Reserves	52,138	250,000	(50,000)	0	(200,000)	0	0	0	0	0	0	0	(250,000)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	70,458	75,612	0	0	8,813	0	0	0	0	0	0	84,425	8,813
Other Internal Costs	141,368	133,331	0	0	121,473	0	0	0	0	0	0	254,804	121,473
Total Expenditures	4,525,503	5,162,823	93,601	(118,515)	17,038	37,000	75,000	0	0	75,000	0	5,341,947	179,124
Percent of Expenditure Budget		100.0%	100.0%	(2.3%)	0.3%	0.7%	1.5%	0.0%	0.0%	1.5%	0.0%	3.5%	
Revenues by Type													
Federal	584,087	505,950	71,802	0	0	0	(111,978)	0	0	0	0	465,774	(40,176)
Provincial	1,681,135	1,720,008	71,799	0	0	0	0	0	0	0	0	1,791,807	71,799
Municipal	105,020	152,360	0	0	72,640	0	0	0	0	0	0	225,000	72,640
Transfers from Reserves	128,540	251,373	0	(118,515)	(54,018)	37,000	127,198	0	0	0	0	243,038	(8,335)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	58,496	203,750	0	0	(100,000)	0	0	0	0	0	0	103,750	(100,000)
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	50,748	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	2,608,026	2,833,441	143,601	(118,515)	(81,378)	37,000	15,220	0	0	0	0	2,829,369	(4,072)
Net Requirement	1,917,477	2,329,382	(50,000)	0	98,416	0	59,780	0	0	75,000	0	2,512,578	183,196
Percent of Prior Year Budget		100.0%	(2.1%)	0.0%	4.2%	0.0%	2.6%	0.0%	0.0%	3.2%	0.0%	7.9%	
Full Time Equivalents (FTE's)	0.00	7.93	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.84	2.91
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	36.7%	(63.3%)



County of Bruce
HS--Housing Facilities (BCHC)
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,855,800	1,841,135	(33,387)	0	114,649	0	0	0	0	0	0	1,922,397	81,262
Staff Related Costs	33,666	31,644	0	0	4,547	0	0	0	0	0	0	36,191	4,547
Contract Services	909,710	943,017	0	0	(22,151)	0	0	0	0	0	0	920,866	(22,151)
Material	3,576,643	2,770,153	0	(2,000)	198,733	0	0	0	0	0	0	2,966,886	196,733
Transfers, Grants & Financial Charge	1,310,421	951,787	1,500	0	86	0	0	0	0	0	0	953,373	1,586
Transfer to Reserves	159,667	73,534	0	0	0	0	0	0	0	0	0	73,534	0
Fleet Costs	70,930	80,505	0	0	(437)	0	0	0	0	0	0	80,068	(437)
Facility Costs	40,894	39,094	0	0	(3,094)	0	0	0	0	0	0	36,000	(3,094)
Other Internal Costs	274,421	283,686	0	0	12,158	0	0	0	0	0	0	295,844	12,158
Total Expenditures	8,232,152	7,014,555	(31,887)	(2,000)	304,491	0	0	0	0	0	0	7,285,159	270,604
Percent of Expenditure Budget		100.0%	100.0%	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	
Revenues by Type													
Federal	248,256	194,832	0	0	0	0	0	0	0	0	0	194,832	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	3,852,342	3,825,530	0	0	88,645	0	0	0	0	0	0	3,914,175	88,645
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	809,041	73,268	0	0	(3,600)	0	0	0	0	0	0	69,668	(3,600)
Total Revenue	4,909,639	4,093,630	0	0	85,045	0	0	0	0	0	0	4,178,675	85,045
Net Requirement	3,322,513	2,920,925	(31,887)	(2,000)	219,446	0	0	0	0	0	0	3,106,484	185,559
Percent of Prior Year Budget		100.0%	(1.1%)	(0.1%)	7.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.4%	
Full Time Equivalents (FTE's)	0.00	15.83	(0.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.49	(0.34)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.1%)	(102.1%)



County of Bruce
Human Services
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	8,237,931	7,793,475	8,218,168	8,502,474	284,306	8,861,525	9,103,142	9,352,003	9,608,331
Staff Related Costs	185,394	205,236	168,172	153,399	(14,773)	198,213	201,266	204,408	207,577
Contract Services	1,902,879	1,897,366	1,595,765	1,501,919	(93,846)	1,528,682	1,554,466	1,584,419	1,613,091
Material	3,219,877	4,191,707	3,464,342	3,665,224	200,882	3,285,772	3,383,052	3,475,791	3,577,168
Transfers, Grants & Financial Charge	21,544,686	23,446,009	32,055,308	32,959,610	904,302	32,500,592	32,698,915	32,255,974	31,700,147
Transfer to Reserves	73,534	211,805	323,534	73,534	(250,000)	73,534	73,534	73,534	73,534
Fleet Costs	76,987	70,930	80,505	80,068	(437)	81,678	84,128	86,652	87,848
Facility Costs	268,459	267,739	317,086	335,699	18,613	370,924	398,583	438,769	460,054
Other Internal Costs	1,157,723	1,148,409	1,159,523	1,272,996	113,473	1,357,766	1,393,787	1,426,368	1,423,434
Total Expenditures	36,667,470	39,232,676	47,382,403	48,544,923	1,162,520	48,258,686	48,890,873	48,897,918	48,751,184
Percent of Expenditure Budget				2.5%		(0.6%)	1.3%	0.0%	(0.3%)
Revenues by Type									
Federal	1,068,897	1,099,677	20,512,130	20,471,954	(40,176)	20,708,106	20,281,379	19,998,223	19,985,829
Provincial	24,518,269	25,868,729	15,026,808	15,737,657	710,849	15,200,431	14,875,619	14,773,015	14,777,272
Municipal	97,438	107,025	157,360	230,000	72,640	230,000	225,000	225,000	225,000
Transfers from Reserves	114,366	150,859	265,853	261,971	(3,882)	71,866	69,366	69,366	4,866
Fees and Services	3,741,112	3,852,342	3,825,530	3,915,975	90,445	3,942,601	4,009,184	4,076,926	4,145,846
Donations	30,434	79,361	209,184	123,750	(85,434)	111,627	113,961	116,351	118,797
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	74,861	860,901	74,861	71,261	(3,600)	74,861	74,861	74,861	74,861
Total Revenue	29,645,377	32,018,894	40,071,726	40,812,568	740,842	40,339,492	39,649,370	39,333,742	39,332,471
Net Requirement	7,022,093	7,213,782	7,310,677	7,732,355	421,678	7,919,194	9,241,503	9,564,176	9,418,713
Percent of Prior Year Budget				5.8%		2.4%	16.7%	3.5%	(1.5%)
Full Time Equivalents (FTEs)	68.99	0.00	68.38	68.39	0.01	69.36	69.36	69.36	69.36
Percent of Prior Year FTE				0.0%		1.4%	0.0%	0.0%	0.0%



County of Bruce
Human Services
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	4,419	0	0	0	0	0	0	0
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	8,395	0	0	0	0	0	0	0
Building - Structure	12,186	7,178,000	2,270,000	(4,908,000)	5,752,313	90,000	80,000	30,000
Building - Site Elements	177,163	190,000	0	(190,000)	330,000	320,000	40,000	765,000
Building - Exterior Components	721,341	1,541,000	440,000	(1,101,000)	1,013,144	1,137,192	1,289,864	240,000
Building - Interior Components	646,870	1,460,792	722,000	(738,792)	1,336,942	1,379,472	832,000	1,522,600
Building - Site Services	10,812	0	0	0	0	0	0	0
Building - Mechanical & Electr.	1,078,663	1,150,000	1,445,000	295,000	1,046,688	580,000	1,071,440	1,206,000
Building - Fire & Life Safety	23,753	100,000	130,000	30,000	0	0	200,000	0
Building - Elevator	431,776	45,000	950,000	905,000	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	3,115,378	11,664,792	5,957,000	(5,707,792)	9,479,087	3,506,664	3,513,304	3,763,600
Transfer to Reserves	2,865,284	2,940,627	3,025,905	85,278	3,113,656	3,203,952	3,296,867	3,392,476
Total Expenditure	5,980,662	14,605,419	8,982,905	(5,622,514)	12,592,743	6,710,616	6,810,171	7,156,076
% of Prior Expenditure			(38.5%)		40.2%	(46.7%)	1.5%	5.1%
Revenues by Type								
Federal	396,538	1,751,300	319,560	(1,431,740)	0	0	0	0
Provincial	222,862	216,300	200,000	(16,300)	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	2,505,313	2,734,192	3,437,440	703,248	4,356,587	3,506,664	3,513,304	3,763,600
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	80,939	0	0	0	0	0	0	0
Debt	0	6,963,000	2,000,000	(4,963,000)	5,122,500	0	0	0
Total Revenue	3,205,652	11,664,792	5,957,000	(5,707,792)	9,479,087	3,506,664	3,513,304	3,763,600
Net Requirement	2,775,010	2,940,627	3,025,905	85,278	3,113,656	3,203,952	3,296,867	3,392,476
% of Prior Net Requirement			2.9%		2.9%	2.9%	2.9%	2.9%



County of Bruce
Human Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
HS Human Services															
Capital Projects															
HS-2020-013 Construction - Parking Lot And Drainag	0	0	0	330,000	0	330,000	0	0	0	0	0	0	0	0	0
HS-2021-018 5008 - Parking Lot & Site Improvement	0	0	0	0	0	0	300,000	0	300,000	0	0	0	0	0	0
HS-2022-034 5024 - Unit Kitchen Replacement	0	0	0	563,942	0	563,942	0	0	0	0	0	0	583,600	0	583,600
HS-2023-039 Future New BCHC Build	2,270,000	(2,270,000)	0	5,662,313	(5,662,313)	0	0	0	0	0	0	0	0	0	0
HS-2024-046 5025 - Asphalt Roof Replacement	330,000	0	330,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2025-043 5015 - MUA Unit Replacement	400,000	(119,560)	280,440	0	0	0	0	0	0	0	0	0	0	0	0
HS-2025-044 5025 - MUA Unit Replacement	400,000	0	400,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2025-046 5020 - Full Service Elevator and Interic	950,000	(400,000)	550,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-013 Unit Turn Repairs & Upgrades	800,000	0	800,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-023 Transfer From Reserve	0	(3,167,440)	(3,167,440)	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-029 5027 - Windows & Doors Replacement	30,000	0	30,000	330,720	0	330,720	0	0	0	0	0	0	0	0	0
hs-2026-031 5006 - Common Area Flooring Replacer	0	0	0	20,000	0	20,000	381,600	0	381,600	0	0	0	0	0	0
HS-2026-032 5007 - Windows & Doors Replacement	30,000	0	30,000	418,424	0	418,424	0	0	0	0	0	0	0	0	0
HS-2026-033 5026 - MUA Unit & DWH Replacement	30,000	0	30,000	386,688	0	386,688	0	0	0	0	0	0	0	0	0
HS-2026-034 5027 - Common Area Flooring Replacer	0	0	0	20,000	0	20,000	223,872	0	223,872	0	0	0	0	0	0
HS-2026-035 Fire, Life Safety and Security Upgrade:	342,000	0	342,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-036 Mechanical, Electrical and Energy Effic	225,000	0	225,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-038 Ongoing Capital Repairs	150,000	0	150,000	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-R01 2026 Transfer To Reserve	3,007,405	0	3,007,405	0	0	0	0	0	0	0	0	0	0	0	0
HS-2026-R02 2026 Transfer to 529 Gary St Replacem	18,500	0	18,500	0	0	0	0	0	0	0	0	0	0	0	0
HS-2027-001 Transfer From Reserve	0	0	0	0	(3,816,774)	(3,816,774)	0	0	0	0	0	0	0	0	0
HS-2027-002 Unit Turn Repairs & Upgrades	0	0	0	807,000	0	807,000	0	0	0	0	0	0	0	0	0



County of Bruce
Human Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
HS-2027-004 Balcony Inspections & Repairs	0	0	0	90,000	0	90,000	0	0	0	0	0	0	0	0	0
HS-2027-007 Exterior Sealant Replacement	0	0	0	100,000	0	100,000	0	0	0	0	0	0	0	0	0
HS-2027-009 5026 - Windows & Doors Replacement	0	0	0	30,000	0	30,000	310,368	0	310,368	0	0	0	0	0	0
HS-2027-010 5002 - Asphalt Roof Replacement	0	0	0	25,000	0	25,000	172,992	0	172,992	0	0	0	0	0	0
HS-2027-011 5011 - Windows, Doors & Mansard Repl	0	0	0	30,000	0	30,000	452,832	0	452,832	0	0	0	0	0	0
HS-2027-012 5031 - Asphalt Roof Replacement	0	0	0	25,000	0	25,000	0	0	0	396,864	0	396,864	0	0	0
HS-2027-013 5024 - MUA Unit Replacement (New Se	0	0	0	30,000	0	30,000	0	0	0	661,440	0	661,440	0	0	0
HS-2027-014 Ongoing Capital Repairs	0	0	0	160,000	0	160,000	0	0	0	0	0	0	0	0	0
HS-2027-015 Mechanical, Electrical & Energy Efficie	0	0	0	200,000	0	200,000	0	0	0	0	0	0	0	0	0
HS-2027-016 Fire & Life Safey and Security Upgrade	0	0	0	250,000	0	250,000	0	0	0	0	0	0	0	0	0
HS-2027-R01 Transfer To Reserve	0	0	0	3,095,156	0	3,095,156	0	0	0	0	0	0	0	0	0
HS-2027-R02 2027 Transfer to 529 Gary St Replacem	0	0	0	18,500	0	18,500	0	0	0	0	0	0	0	0	0
HS-2028-001 Unit Turn Repairs & Upgrades	0	0	0	0	0	0	815,000	0	815,000	0	0	0	0	0	0
HS-2028-003 Balcony Inspections & Repairs	0	0	0	0	0	0	90,000	0	90,000	0	0	0	0	0	0
HS-2028-006 Exterior Sealant Replacement	0	0	0	0	0	0	100,000	0	100,000	0	0	0	0	0	0
HS-2028-007 5003 - Asphalt Roof Replacement	0	0	0	0	0	0	25,000	0	25,000	320,000	0	320,000	0	0	0
HS-2028-008 5005 - Parking Lot & Drainage Improve	0	0	0	0	0	0	20,000	0	20,000	0	0	0	315,000	0	315,000
HS-2028-009 5024 - Asphalt Roof Replacement	0	0	0	0	0	0	20,000	0	20,000	325,000	0	325,000	0	0	0
HS-2028-010 Transfer From Reserve	0	0	0	0	0	0	0	(3,506,664)	(3,506,664)	0	0	0	0	0	0
HS-2028-011 5031 - Unit Kitchen Replacement	0	0	0	0	0	0	25,000	0	25,000	0	0	0	0	0	0
HS-2028-012 Ongoing Capital Repairs	0	0	0	0	0	0	170,000	0	170,000	0	0	0	0	0	0
HS-2028-013 Mechanical, Electrical & Energy Efficie	0	0	0	0	0	0	200,000	0	200,000	0	0	0	0	0	0
HS-2028-014 Fire & Life Safety and Security Upgrad	0	0	0	0	0	0	200,000	0	200,000	0	0	0	0	0	0
HS-2028-R01 2028 Transfer To Reserve	0	0	0	0	0	0	3,185,452	0	3,185,452	0	0	0	0	0	0



County of Bruce
Human Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
HS-2028-R02 2028 Transfer to 529 Gary St Replacem	0	0	0	0	0	0	18,500	0	18,500	0	0	0	0	0	0
HS-2029-001 Unit Turn Repairs & Upgrades	0	0	0	0	0	0	0	0	0	820,000	0	820,000	0	0	0
HS-2029-002 Mechanical, Electrical & Energy Efficie	0	0	0	0	0	0	0	0	0	200,000	0	200,000	0	0	0
HS-2029-003 Balcony Inspections & Repairs	0	0	0	0	0	0	0	0	0	90,000	0	90,000	0	0	0
HS-2029-004 Building Envelope Upgrades	0	0	0	0	0	0	0	0	0	100,000	0	100,000	0	0	0
HS-2029-005 Fire, Life Safety and Security Upgrade:	0	0	0	0	0	0	0	0	0	200,000	0	200,000	0	0	0
HS-2029-006 5001 - Parking Lot, Sidewalks & Draina	0	0	0	0	0	0	0	0	0	20,000	0	20,000	275,000	0	275,000
HS-2029-008 5016 - Kitchen Replacements	0	0	0	0	0	0	0	0	0	0	0	0	175,000	0	175,000
HS-2029-009 5007 - Retaining Wall	0	0	0	0	0	0	0	0	0	20,000	0	20,000	150,000	0	150,000
HS-2029-010 5008 - Exhaust Fan Replacements	0	0	0	0	0	0	0	0	0	75,000	0	75,000	0	0	0
HS-2029-014 Transfer From Reserve	0	0	0	0	0	0	0	0	0	0	(3,513,304)	(3,513,304)	0	0	0
HS-2029-015 Ongoing Capital Repairs	0	0	0	0	0	0	0	0	0	175,000	0	175,000	0	0	0
HS-2029-016 5011 - Flat Roof Repairs	0	0	0	0	0	0	0	0	0	30,000	0	30,000	0	0	0
HS-2029-017 5016 - Asphalt Roof, Attic Insulation ar	0	0	0	0	0	0	0	0	0	30,000	0	30,000	0	0	0
HS-2029-018 5020 - MUA Replacement	0	0	0	0	0	0	0	0	0	30,000	0	30,000	625,000	0	625,000
HS-2029-R01 2029 Transfer to 529 Gary St Replacem	0	0	0	0	0	0	0	0	0	18,500	0	18,500	0	0	0
HS-2029-R02 2029 Transfer To Reserve	0	0	0	0	0	0	0	0	0	3,278,367	0	3,278,367	0	0	0
HS-2030-001 Unit Turn Repairs & Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	825,000	0	825,000
HS-2030-002 Ongoing Capital Repairs	0	0	0	0	0	0	0	0	0	0	0	0	180,000	0	180,000
HS-2030-003 Mechanical, Electrical & Energy Efficie	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000
HS-2030-004 Fire, Life Safety and Security Upgrade:	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000
HS-2030-005 Balcony Inspections & Repairs	0	0	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000
HS-2030-006 Building Envelope Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	80,000	0	80,000
HS-2030-007 5031 - Parking Lot, Sidewalks & Draina	0	0	0	0	0	0	0	0	0	0	0	0	25,000	0	25,000



County of Bruce
Human Services
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
HS-2030-008 5020 - Asphalt Roof and Attic Insulatio	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0	30,000
HS-2030-009 5029 - Asphalt Roof and Attic Insulatio	0	0	0	0	0	0	0	0	0	20,000	0	20,000	0	0	0
HS-2030-010 Transfer From Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,763,600)	(3,763,600)
HS-2030-R01 2030 Transfer to 529 Gary St Replacem	0	0	0	0	0	0	0	0	0	0	0	0	18,500	0	18,500
HS-2030-R02 2030 Transfer To Reserve	0	0	0	0	0	0	0	0	0	0	0	0	3,373,976	0	3,373,976
Net Cost of Capital Projects	8,982,905	(5,957,000)	3,025,905	12,592,743	(9,479,087)	3,113,656	6,710,616	(3,506,664)	3,203,952	6,810,171	(3,513,304)	3,296,867	7,156,076	(3,763,600)	3,392,476
Total Human Services	8,982,905	(5,957,000)	3,025,905	12,592,743	(9,479,087)	3,113,656	6,710,616	(3,506,664)	3,203,952	6,810,171	(3,513,304)	3,296,867	7,156,076	(3,763,600)	3,392,476



Long-Term Care and Senior Services



County of Bruce
Long Term Care & Senior Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	22,528,490	27,553,729	67,238	0	910,476	0	0	0	0	0	0	28,531,443	977,714
Staff Related Costs	139,045	249,853	0	(5,000)	15,543	27,000	0	0	0	0	0	287,396	37,543
Contract Services	6,496,091	3,443,232	0	(6,220)	111,796	29,762	0	0	0	0	0	3,578,570	135,338
Material	4,164,244	3,915,880	0	(108,467)	99,551	100,000	0	0	0	0	0	4,006,964	91,084
Transfers, Grants & Financial Charge	116,339	116,150	0	0	0	0	0	0	0	0	0	116,150	0
Transfer to Reserves	20,522	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Fleet Costs	2,610	1,091	0	0	2,033	0	0	0	0	0	0	3,124	2,033
Facility Costs	933,230	1,176,518	0	0	(101,322)	0	0	0	0	0	0	1,075,196	(101,322)
Other Internal Costs	4,468,569	4,617,017	0	0	451,836	0	0	0	0	0	0	5,068,853	451,836
Total Expenditures	38,869,140	41,080,970	67,238	(119,687)	1,489,913	156,762	0	0	0	0	0	42,675,196	1,594,226
Percent of Expenditure Budget		100.0%	100.0%	(0.3%)	3.6%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	
Revenues by Type													
Federal	19,233	22,100	0	0	(22,100)	0	0	0	0	0	0	0	(22,100)
Provincial	22,016,035	21,684,064	67,238	0	538,939	0	0	0	0	0	0	22,290,241	606,177
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	97,387	149,406	0	(75,000)	(66,406)	115,000	0	0	0	0	0	123,000	(26,406)
Fees and Services	6,480,585	6,914,484	0	0	226,924	0	0	0	0	0	0	7,141,408	226,924
Donations	13,935	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	103,090	39,785	0	0	(1,131)	0	0	0	0	0	0	38,654	(1,131)
Total Revenue	28,730,265	28,817,339	67,238	(75,000)	676,226	115,000	0	0	0	0	0	29,600,803	783,464
Net Requirement	10,138,875	12,263,631	0	(44,687)	813,687	41,762	0	0	0	0	0	13,074,393	810,762
Percent of Prior Year Budget		100.0%	0.0%	(0.4%)	6.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	6.6%	
Full Time Equivalents (FTE's)	0.00	274.11	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274.10	(0.01)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Senior Services
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	61,347	64,533	0	0	1,799	0	0	0	0	0	0	66,332	1,799
Staff Related Costs	1,252	1,570	0	0	39	0	0	0	0	0	0	1,609	39
Contract Services	0	37,000	0	0	(37,000)	0	0	0	0	0	0	0	(37,000)
Material	102	12,170	0	0	(10,327)	0	0	0	0	0	0	1,843	(10,327)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	62,701	115,273	0	0	(45,489)	0	0	0	0	0	0	69,784	(45,489)
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(39.5%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(39.5%)	
Revenues by Type													
Federal	0	22,100	0	0	(22,100)	0	0	0	0	0	0	0	(22,100)
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	22,100	0	0	(22,100)	0	0	0	0	0	0	0	(22,100)
Net Requirement	62,701	93,173	0	0	(23,389)	0	0	0	0	0	0	69,784	(23,389)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(25.1%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(25.1%)	
Full Time Equivalents (FTE's)	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Brucelea Haven
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	13,251,606	15,684,362	26,259	0	462,171	0	0	0	0	0	0	16,172,792	488,430
Staff Related Costs	80,313	138,192	0	(5,000)	9,664	13,500	0	0	0	0	0	156,356	18,164
Contract Services	3,256,171	1,955,575	0	(6,220)	21,440	17,852	0	0	0	0	0	1,988,647	33,072
Material	2,663,550	2,504,439	0	(42,000)	(330,888)	70,000	0	0	0	0	0	2,201,551	(302,888)
Transfers, Grants & Financial Charge	58,286	58,191	0	0	0	0	0	0	0	0	0	58,191	0
Transfer to Reserves	20,522	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Fleet Costs	2,610	1,091	0	0	33	0	0	0	0	0	0	1,124	33
Facility Costs	481,156	650,940	0	0	(103,382)	0	0	0	0	0	0	547,558	(103,382)
Other Internal Costs	2,551,116	2,652,791	0	0	259,611	0	0	0	0	0	0	2,912,402	259,611
Total Expenditures	22,365,330	23,653,081	26,259	(53,220)	318,649	101,352	0	0	0	0	0	24,046,121	393,040
Percent of Expenditure Budget		100.0%	100.0%	(0.2%)	1.3%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	
Revenues by Type													
Federal	19,233	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	13,273,380	13,018,814	26,259	0	(88,670)	0	0	0	0	0	0	12,956,403	(62,411)
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	47,294	109,406	0	(35,000)	(66,406)	85,000	0	0	0	0	0	93,000	(16,406)
Fees and Services	3,863,259	4,119,858	0	0	96,907	0	0	0	0	0	0	4,216,765	96,907
Donations	13,935	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	44,989	2,124	0	0	0	0	0	0	0	0	0	2,124	0
Total Revenue	17,262,090	17,257,702	26,259	(35,000)	(58,169)	85,000	0	0	0	0	0	17,275,792	18,090
Net Requirement	5,103,240	6,395,379	0	(18,220)	376,818	16,352	0	0	0	0	0	6,770,329	374,950
Percent of Prior Year Budget		100.0%	0.0%	(0.3%)	5.9%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	
Full Time Equivalents (FTE's)	0.00	157.28	(0.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157.18	(0.10)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(0.1%)	(100.1%)



County of Bruce
Admin Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	718,442	812,412	0	0	56,009	0	0	0	0	0	0	868,421	56,009
Staff Related Costs	40,979	26,047	0	0	11,402	13,500	0	0	0	0	0	50,949	24,902
Contract Services	128,103	119,779	0	0	55,530	2,852	0	0	0	0	0	178,161	58,382
Material	166,391	268,018	0	0	(149,394)	0	0	0	0	0	0	118,624	(149,394)
Transfers, Grants & Financial Charge	58,286	58,191	0	0	0	0	0	0	0	0	0	58,191	0
Transfer to Reserves	6,587	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	2,551,116	2,652,791	0	0	259,611	0	0	0	0	0	0	2,912,402	259,611
Total Expenditures	3,669,904	3,937,238	0	0	233,158	16,352	0	0	0	0	0	4,186,748	249,510
Percent of Expenditure Budget		100.0%	100.0%	0.0%	5.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	
Revenues by Type													
Federal	19,233	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	7,906,475	8,024,243	0	0	78,265	0	0	0	0	0	0	8,102,508	78,265
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	15,157	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	3,863,259	4,119,858	0	0	96,907	0	0	0	0	0	0	4,216,765	96,907
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	11,778	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	11,815,902	12,144,101	0	0	175,172	0	0	0	0	0	0	12,319,273	175,172
Net Requirement	(8,145,998)	(8,206,863)	0	0	57,986	16,352	0	0	0	0	0	(8,132,525)	74,338
Percent of Prior Year Budget		100.0%	0.0%	0.0%	(0.7%)	(0.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	(0.9%)	
Full Time Equivalents (FTE's)	0.00	5.56	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.16	0.60
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.8%	(89.2%)



County of Bruce
Program and Support Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	633,190	703,613	(9,817)	0	20,984	0	0	0	0	0	0	714,780	11,167
Staff Related Costs	809	8,351	0	(5,000)	712	0	0	0	0	0	0	4,063	(4,288)
Contract Services	154,405	194,308	0	0	(2,795)	0	0	0	0	0	0	191,513	(2,795)
Material	37,109	52,296	0	(7,000)	5,404	0	0	0	0	0	0	50,700	(1,596)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	825,513	958,568	(9,817)	(12,000)	24,305	0	0	0	0	0	0	961,056	2,488
Percent of Expenditure Budget		100.0%	100.0%	(1.3%)	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	5,239	9,816	(9,817)	0	1	0	0	0	0	0	0	0	(9,816)
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,239	9,816	(9,817)	0	1	0	0	0	0	0	0	0	(9,816)
Net Requirement	820,274	948,752	0	(12,000)	24,304	0	0	0	0	0	0	961,056	12,304
Percent of Prior Year Budget		100.0%	0.0%	(1.3%)	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	
Full Time Equivalents (FTE's)	0.00	6.41	(0.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.28	(0.13)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.0%)	(102.0%)



County of Bruce
Dietary Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,351,634	1,417,486	0	0	31,826	0	0	0	0	0	0	1,449,312	31,826
Staff Related Costs	215	1,700	0	0	28	0	0	0	0	0	0	1,728	28
Contract Services	45,167	12,000	0	0	300	0	0	0	0	0	0	12,300	300
Material	69,645	58,228	0	0	1,447	0	0	0	0	0	0	59,675	1,447
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,466,661	1,489,414	0	0	33,601	0	0	0	0	0	0	1,523,015	33,601
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	1,466,661	1,489,414	0	0	33,601	0	0	0	0	0	0	1,523,015	33,601
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	
Full Time Equivalents (FTE's)	0.00	16.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.04	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Nursing Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	9,456,925	11,512,096	36,076	0	305,166	0	0	0	0	0	0	11,853,338	341,242
Staff Related Costs	33,892	96,758	0	0	(2,612)	0	0	0	0	0	0	94,146	(2,612)
Contract Services	2,857,578	1,589,607	0	0	(35,400)	0	0	0	0	0	0	1,554,207	(35,400)
Material	1,421,861	1,177,634	0	0	(272,182)	0	0	0	0	0	0	905,452	(272,182)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	13,770,256	14,376,095	36,076	0	(5,028)	0	0	0	0	0	0	14,407,143	31,048
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	5,361,666	4,984,755	36,076	0	(166,936)	0	0	0	0	0	0	4,853,895	(130,860)
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	20,836	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	31,087	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,413,589	4,984,755	36,076	0	(166,936)	0	0	0	0	0	0	4,853,895	(130,860)
Net Requirement	8,356,667	9,391,340	0	0	161,908	0	0	0	0	0	0	9,553,248	161,908
Percent of Prior Year Budget		100.0%	0.0%	0.0%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	
Full Time Equivalents (FTE's)	0.00	114.21	(0.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.64	(0.57)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(0.5%)	(100.5%)



County of Bruce
Other Accomodation Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,091,415	1,238,755	0	0	48,186	0	0	0	0	0	0	1,286,941	48,186
Staff Related Costs	4,418	5,336	0	0	134	0	0	0	0	0	0	5,470	134
Contract Services	70,918	39,881	0	(6,220)	3,805	0	0	0	0	0	0	37,466	(2,415)
Material	187,842	237,871	0	0	67,057	0	0	0	0	0	0	304,928	67,057
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	2,610	1,091	0	0	33	0	0	0	0	0	0	1,124	33
Facility Costs	481,156	580,940	0	0	(33,382)	0	0	0	0	0	0	547,558	(33,382)
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,838,359	2,103,874	0	(6,220)	85,833	0	0	0	0	0	0	2,183,487	79,613
Percent of Expenditure Budget		100.0%	100.0%	(0.3%)	4.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	2,124	2,124	0	0	0	0	0	0	0	0	0	2,124	0
Total Revenue	2,124	2,124	0	0	0	0	0	0	0	0	0	2,124	0
Net Requirement	1,836,235	2,101,750	0	(6,220)	85,833	0	0	0	0	0	0	2,181,363	79,613
Percent of Prior Year Budget		100.0%	0.0%	(0.3%)	4.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	
Full Time Equivalents (FTE's)	0.00	15.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.06	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Nutritional Support Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	769,401	670,986	0	0	13,186	0	0	0	0	0	0	684,172	13,186
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	769,401	670,986	0	0	13,186	0	0	0	0	0	0	684,172	13,186
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	769,401	670,986	0	0	13,186	0	0	0	0	0	0	684,172	13,186
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Donations Brucelea
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	15,000	0	0	0	0	0	15,000	15,000
Material	11,301	39,406	0	(35,000)	3,594	70,000	0	0	0	0	0	78,000	38,594
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	13,935	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	70,000	0	0	(70,000)	0	0	0	0	0	0	0	(70,000)
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	25,236	116,906	0	(35,000)	(66,406)	85,000	0	0	0	0	0	100,500	(16,406)
Percent of Expenditure Budget		100.0%	100.0%	(29.9%)	(56.8%)	72.7%	0.0%	0.0%	0.0%	0.0%	0.0%	(14.0%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	11,301	109,406	0	(35,000)	(66,406)	85,000	0	0	0	0	0	93,000	(16,406)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	13,935	7,500	0	0	0	0	0	0	0	0	0	7,500	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	25,236	116,906	0	(35,000)	(66,406)	85,000	0	0	0	0	0	100,500	(16,406)
Net Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Gateway Haven
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	9,215,537	11,804,834	40,979	0	446,506	0	0	0	0	0	0	12,292,319	487,485
Staff Related Costs	57,480	110,091	0	0	5,840	13,500	0	0	0	0	0	129,431	19,340
Contract Services	3,239,920	1,450,657	0	0	127,356	11,910	0	0	0	0	0	1,589,923	139,266
Material	1,500,592	1,399,271	0	(66,467)	440,766	30,000	0	0	0	0	0	1,803,570	404,299
Transfers, Grants & Financial Charge	58,053	57,959	0	0	0	0	0	0	0	0	0	57,959	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	2,000	0	0	0	0	0	0	2,000	2,000
Facility Costs	452,074	525,578	0	0	2,060	0	0	0	0	0	0	527,638	2,060
Other Internal Costs	1,917,453	1,964,226	0	0	192,225	0	0	0	0	0	0	2,156,451	192,225
Total Expenditures	16,441,109	17,312,616	40,979	(66,467)	1,216,753	55,410	0	0	0	0	0	18,559,291	1,246,675
Percent of Expenditure Budget		100.0%	100.0%	(0.4%)	7.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	7.2%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	8,742,655	8,665,250	40,979	0	627,609	0	0	0	0	0	0	9,333,838	668,588
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	50,093	40,000	0	(40,000)	0	30,000	0	0	0	0	0	30,000	(10,000)
Fees and Services	2,617,326	2,794,626	0	0	130,017	0	0	0	0	0	0	2,924,643	130,017
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	58,101	37,661	0	0	(1,131)	0	0	0	0	0	0	36,530	(1,131)
Total Revenue	11,468,175	11,537,537	40,979	(40,000)	756,495	30,000	0	0	0	0	0	12,325,011	787,474
Net Requirement	4,972,934	5,775,079	0	(26,467)	460,258	25,410	0	0	0	0	0	6,234,280	459,201
Percent of Prior Year Budget		100.0%	0.0%	(0.5%)	8.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	8.0%	
Full Time Equivalents (FTE's)	0.00	116.43	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.52	0.09
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	(99.9%)



County of Bruce
Admin Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	473,917	727,183	0	0	36,089	0	0	0	0	0	0	763,272	36,089
Staff Related Costs	27,218	30,126	0	0	6,652	13,500	0	0	0	0	0	50,278	20,152
Contract Services	120,471	80,402	0	0	43,978	11,910	0	0	0	0	0	136,290	55,888
Material	133,635	170,236	17,088	(6,500)	(88,668)	0	0	0	0	0	0	92,156	(78,080)
Transfers, Grants & Financial Charge	58,053	57,959	0	0	0	0	0	0	0	0	0	57,959	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	1,917,453	1,964,226	0	0	192,225	0	0	0	0	0	0	2,156,451	192,225
Total Expenditures	2,730,747	3,030,132	17,088	(6,500)	190,276	25,410	0	0	0	0	0	3,256,406	226,274
Percent of Expenditure Budget		100.0%	100.0%	(0.2%)	6.3%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	5,254,321	5,566,745	0	0	98,281	0	0	0	0	0	0	5,665,026	98,281
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	30,697	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	2,617,326	2,794,626	0	0	130,017	0	0	0	0	0	0	2,924,643	130,017
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	7,902,344	8,361,371	0	0	228,298	0	0	0	0	0	0	8,589,669	228,298
Net Requirement	(5,171,597)	(5,331,239)	17,088	(6,500)	(38,022)	25,410	0	0	0	0	0	(5,333,263)	(2,024)
Percent of Prior Year Budget		100.0%	(0.3%)	0.1%	0.7%	(0.5%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	4.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.40	0.40
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	(90.0%)



County of Bruce
Program and Support Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	455,084	516,430	(11,664)	0	19,865	0	0	0	0	0	0	524,631	8,201
Staff Related Costs	772	3,171	0	0	(420)	0	0	0	0	0	0	2,751	(420)
Contract Services	121,210	139,296	0	0	3,482	0	0	0	0	0	0	142,778	3,482
Material	25,931	48,467	0	(10,467)	1,952	0	0	0	0	0	0	39,952	(8,515)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	602,997	707,364	(11,664)	(10,467)	24,879	0	0	0	0	0	0	710,112	2,748
Percent of Expenditure Budget		100.0%	100.0%	(1.5%)	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	11,664	(11,664)	0	0	0	0	0	0	0	0	0	(11,664)
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	11,664	(11,664)	0	0	0	0	0	0	0	0	0	(11,664)
Net Requirement	602,997	695,700	0	(10,467)	24,879	0	0	0	0	0	0	710,112	14,412
Percent of Prior Year Budget		100.0%	0.0%	(1.5%)	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%	
Full Time Equivalents (FTE's)	0.00	3.79	(0.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.64	(0.15)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(4.0%)	(104.0%)



County of Bruce
Dietary Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,016,093	1,000,080	0	0	32,281	0	0	0	0	0	0	1,032,361	32,281
Staff Related Costs	1,117	2,160	0	0	1,238	0	0	0	0	0	0	3,398	1,238
Contract Services	6,679	10,750	0	0	270	0	0	0	0	0	0	11,020	270
Material	25,211	48,540	0	(9,500)	868	0	0	0	0	0	0	39,908	(8,632)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,049,100	1,061,530	0	(9,500)	34,657	0	0	0	0	0	0	1,086,687	25,157
Percent of Expenditure Budget		100.0%	100.0%	(0.9%)	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	1,049,100	1,061,530	0	(9,500)	34,657	0	0	0	0	0	0	1,086,687	25,157
Percent of Prior Year Budget		100.0%	0.0%	(0.9%)	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	
Full Time Equivalents (FTE's)	0.00	13.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.12	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Nursing Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	6,200,873	8,464,975	52,643	0	297,168	0	0	0	0	0	0	8,814,786	349,811
Staff Related Costs	25,774	71,405	0	0	(1,710)	0	0	0	0	0	0	69,695	(1,710)
Contract Services	2,980,648	1,209,543	0	0	75,402	0	0	0	0	0	0	1,284,945	75,402
Material	638,724	390,004	(17,088)	0	493,766	0	0	0	0	0	0	866,682	476,678
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	9,846,019	10,135,927	35,555	0	864,626	0	0	0	0	0	0	11,036,108	900,181
Percent of Expenditure Budget		100.0%	100.0%	0.0%	8.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.9%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	3,488,334	3,086,841	52,643	0	529,328	0	0	0	0	0	0	3,668,812	581,971
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	19,396	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	20,902	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	3,528,632	3,086,841	52,643	0	529,328	0	0	0	0	0	0	3,668,812	581,971
Net Requirement	6,317,387	7,049,086	(17,088)	0	335,298	0	0	0	0	0	0	7,367,296	318,210
Percent of Prior Year Budget		100.0%	(0.2%)	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%	
Full Time Equivalents (FTE's)	0.00	83.28	(0.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.93	(0.35)
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(0.4%)	(100.4%)



County of Bruce
Other Accomodation Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,069,570	1,096,166	0	0	61,103	0	0	0	0	0	0	1,157,269	61,103
Staff Related Costs	2,599	3,229	0	0	80	0	0	0	0	0	0	3,309	80
Contract Services	10,912	10,666	0	0	4,224	0	0	0	0	0	0	14,890	4,224
Material	211,282	230,555	0	0	22,816	0	0	0	0	0	0	253,371	22,816
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	2,000	0	0	0	0	0	0	2,000	2,000
Facility Costs	452,074	525,578	0	0	2,060	0	0	0	0	0	0	527,638	2,060
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,746,437	1,866,194	0	0	92,283	0	0	0	0	0	0	1,958,477	92,283
Percent of Expenditure Budget		100.0%	100.0%	0.0%	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	37,199	37,661	0	0	(1,131)	0	0	0	0	0	0	36,530	(1,131)
Total Revenue	37,199	37,661	0	0	(1,131)	0	0	0	0	0	0	36,530	(1,131)
Net Requirement	1,709,238	1,828,533	0	0	93,414	0	0	0	0	0	0	1,921,947	93,414
Percent of Prior Year Budget		100.0%	0.0%	0.0%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.1%	
Full Time Equivalents (FTE's)	0.00	12.24	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.43	0.19
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	(98.4%)



County of Bruce
Nutritional Support Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	465,809	471,469	0	0	10,032	0	0	0	0	0	0	481,501	10,032
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	465,809	471,469	0	0	10,032	0	0	0	0	0	0	481,501	10,032
Percent of Expenditure Budget		100.0%	100.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	465,809	471,469	0	0	10,032	0	0	0	0	0	0	481,501	10,032
Percent of Prior Year Budget		100.0%	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Donations Gateway
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	0	40,000	0	(40,000)	0	30,000	0	0	0	0	0	30,000	(10,000)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	40,000	0	(40,000)	0	30,000	0	0	0	0	0	30,000	(10,000)
Percent of Expenditure Budget		100.0%	100.0%	(100.0%)	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(25.0%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	40,000	0	(40,000)	0	30,000	0	0	0	0	0	30,000	(10,000)
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	40,000	0	(40,000)	0	30,000	0	0	0	0	0	30,000	(10,000)
Net Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Long Term Care & Senior Services
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	24,490,156	22,528,490	27,553,729	28,531,443	977,714	29,394,993	30,231,331	31,092,742	31,979,996
Staff Related Costs	346,342	139,045	249,853	287,396	37,543	276,029	270,141	271,911	265,536
Contract Services	3,681,748	6,496,091	3,443,232	3,578,570	135,338	3,483,267	3,409,365	3,339,099	3,266,743
Material	3,298,433	4,164,244	3,915,880	4,006,964	91,084	3,953,239	4,076,139	4,201,273	4,329,119
Transfers, Grants & Financial Charge	116,339	116,339	116,150	116,150	0	115,961	116,338	116,149	116,151
Transfer to Reserves	7,500	20,522	7,500	7,500	0	7,500	7,500	7,500	7,500
Fleet Costs	1,061	2,610	1,091	3,124	2,033	3,218	2,122	2,186	2,252
Facility Costs	909,681	933,230	1,176,518	1,075,196	(101,322)	1,118,979	1,164,653	1,212,303	1,262,019
Other Internal Costs	4,468,569	4,468,569	4,617,017	5,068,853	451,836	5,365,685	5,429,747	5,556,677	5,545,243
Total Expenditures	37,319,829	38,869,140	41,080,970	42,675,196	1,594,226	43,718,871	44,707,336	45,799,840	46,774,559
Percent of Expenditure Budget				3.9%		2.4%	2.3%	2.4%	2.1%
Revenues by Type									
Federal	0	19,233	22,100	0	(22,100)	0	0	0	0
Provincial	18,392,462	22,016,035	21,684,064	22,290,241	606,177	22,543,316	22,853,530	23,169,328	23,492,675
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	40,000	97,387	149,406	123,000	(26,406)	0	0	0	0
Fees and Services	6,998,938	6,480,585	6,914,484	7,141,408	226,924	7,282,973	7,429,265	7,577,443	7,728,595
Donations	7,500	13,935	7,500	7,500	0	7,500	7,500	7,500	7,500
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	41,944	103,090	39,785	38,654	(1,131)	38,713	38,773	38,834	38,896
Total Revenue	25,480,844	28,730,265	28,817,339	29,600,803	783,464	29,872,502	30,329,068	30,793,105	31,267,666
Net Requirement	11,838,985	10,138,875	12,263,631	13,074,393	810,762	13,846,369	14,378,268	15,006,735	15,506,893
Percent of Prior Year Budget				6.6%		5.9%	3.8%	4.4%	3.3%
Full Time Equivalents (FTEs)	247.77	0.00	274.11	274.10	(0.01)	274.10	274.10	274.10	274.10
Percent of Prior Year FTE				0.0%		0.0%	0.0%	0.0%	0.0%



County of Bruce
Long Term Care & Senior Services
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	363,037	207,671	306,701	99,030	201,792	160,000	160,000	160,000
Technology & Communications	21,827	73,000	80,000	7,000	0	0	0	0
Vehicles & Machinery	39,585	0	0	0	0	0	0	0
Furniture & Fixtures	62,789	0	150,000	150,000	0	0	0	0
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	13,050	0	80,000	80,000	0	100,000	1,000,000	0
Building - Exterior Components	0	96,000	75,000	(21,000)	100,000	2,500,000	100,000	3,000,000
Building - Interior Components	466,684	215,500	361,000	145,500	140,000	75,000	115,000	75,000
Building - Site Services	22,605	0	0	0	0	0	0	0
Building - Mechanical & Electr.	73,872	70,193	302,500	232,307	557,500	2,750,000	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	1,700,000	1,700,000	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	1,063,449	662,364	3,055,201	2,392,837	999,292	5,585,000	1,375,000	3,235,000
Transfer to Reserves	439,380	657,000	1,921,701	1,264,701	1,407,832	1,752,725	4,236,374	4,918,590
Total Expenditure	1,502,829	1,319,364	4,976,902	3,657,538	2,407,124	7,337,725	5,611,374	8,153,590
% of Prior Expenditure			277.2%		(51.6%)	204.8%	(23.5%)	45.3%
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	576,461	0	328,000	328,000	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	222,347	377,693	2,727,201	2,349,508	999,292	5,585,000	1,375,000	3,235,000
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	22,622	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	821,430	377,693	3,055,201	2,677,508	999,292	5,585,000	1,375,000	3,235,000
Net Requirement	681,399	941,671	1,921,701	980,030	1,407,832	1,752,725	4,236,374	4,918,590
% of Prior Net Requirement			104.1%		(26.7%)	24.5%	141.7%	16.1%



County of Bruce
Gateway Haven
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
GH Gateway Haven															
Capital Projects															
GH-2020-004 Ongoing Capital Repairs	61,000	(61,000)	0	25,000	(25,000)	0	25,000	(25,000)	0	25,000	(25,000)	0	25,000	(25,000)	0
GH-2021-001 Beds	25,000	(25,000)	0	25,000	(25,000)	0	25,000	(25,000)	0	25,000	(25,000)	0	25,000	(25,000)	0
GH-2021-004 Mechanical Lifts and/or Tornados	45,000	(45,000)	0	45,000	(45,000)	0	45,000	(45,000)	0	45,000	(45,000)	0	45,000	(45,000)	0
GH-2021-R01 Transfer to reserves -future projects	687,000	0	687,000	509,040	0	509,040	561,725	0	561,725	2,446,500	0	2,446,500	2,570,000	0	2,570,000
GH-2021-R02 Repay working capital reserve-phone s	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	9,474	0	9,474	0	0	0
GH-2022-001 Furniture Refresh	50,000	(50,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2024-002 Elevator upgrade	850,000	(850,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2024-004 dryer upgrade	0	0	0	15,000	(15,000)	0	0	0	0	15,000	(15,000)	0	0	0	0
GH-2025-006 Gateway Haven Courtyard Refresh	80,000	(80,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-003 Security Access/Door Replacement	30,000	(30,000)	0	200,000	(200,000)	0	0	0	0	0	0	0	0	0	0
GH-2026-004 Exterior/Balcony Doors with Operators	75,000	(75,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-005 Paperless Kitchen	40,000	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-006 Humidifiers	70,000	(70,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-009 Special Events Room Furniture	5,000	(5,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-010 Emergency Planning - Evacuachairs/Slid	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-012 Resident Furniture	40,000	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-013 Resident Home Area Furniture	60,000	(60,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
GH-2026-R01 Transfer to Facilities Reserve	166,000	0	166,000	0	0	0	0	0	0	0	0	0	0	0	0
GH-2027-002 Roof Replacement	0	0	0	50,000	(50,000)	0	1,250,000	(1,250,000)	0	0	0	0	0	0	0
GH-2028-001 Air Make Up Unit Replacement	0	0	0	50,000	(50,000)	0	1,500,000	(1,500,000)	0	0	0	0	0	0	0
GH-2029-001 Window Replacement	0	0	0	0	0	0	0	0	0	50,000	(50,000)	0	1,500,000	(1,500,000)	0
GH-2029-002 Parking Lot repaving	0	0	0	0	0	0	50,000	(50,000)	0	500,000	(500,000)	0	0	0	0



County of Bruce
Gateway Haven
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
GH-2029-003 Replacement Walk in Cooler	0	0	0	0	0	0	0	0	0	25,000	(25,000)	0	0	0	0
Net Cost of Capital Projects	2,339,000	(1,461,000)	878,000	944,040	(410,000)	534,040	3,481,725	(2,895,000)	586,725	3,140,974	(685,000)	2,455,974	4,165,000	(1,595,000)	2,570,000
Total Gateway Haven	2,339,000	(1,461,000)	878,000	944,040	(410,000)	534,040	3,481,725	(2,895,000)	586,725	3,140,974	(685,000)	2,455,974	4,165,000	(1,595,000)	2,570,000



County of Bruce
Brucelea Haven
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
BH Brucelea Haven															
Capital Projects															
BH-2020-006 Beds	69,701	(69,701)	0	71,792	(71,792)	0	30,000	(30,000)	0	30,000	(30,000)	0	30,000	(30,000)	0
BH-2021-R01 Brucelea - Transfer to Reserves	770,000	0	770,000	640,000	0	640,000	1,024,000	0	1,024,000	1,638,400	0	1,638,400	2,206,590	0	2,206,590
BH-2022-001 Brucelea - Mechanical Lift Replacemer	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0	60,000	(60,000)	0
BH-2022-004 Ongoing Capital Repairs	137,500	(137,500)	0	137,500	(137,500)	0	50,000	(50,000)	0	50,000	(50,000)	0	50,000	(50,000)	0
BH-2022-R02 Transfer to Medical Equipment reserve	273,701	0	273,701	233,792	0	233,792	142,000	0	142,000	142,000	0	142,000	142,000	0	142,000
BH-2025-005 Handrail Replacement	175,000	(175,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-002 Washer/Dryer Replacement	40,000	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-003 Elevator Upgrades	850,000	(850,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-004 HVAC Humidifiers	120,000	(120,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-005 Resident Specialized Dining Room Tabl	45,000	(45,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-006 Hot Carts-Dietary	27,000	(27,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2026-007 Paperless Kitchen	40,000	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
BH-2027-001 Air Make Up Unit Replacement	0	0	0	70,000	(70,000)	0	1,250,000	(1,250,000)	0	0	0	0	0	0	0
BH-2027-002 Security Acces/Door Replacement	30,000	(30,000)	0	200,000	(200,000)	0	0	0	0	0	0	0	0	0	0
BH-2028-001 Roof Replacement	0	0	0	50,000	(50,000)	0	1,250,000	(1,250,000)	0	0	0	0	0	0	0
BH-2028-002 Parking Lot Asphalt	0	0	0	0	0	0	50,000	(50,000)	0	500,000	(500,000)	0	0	0	0
BH-2029-001 Exterior Windows	0	0	0	0	0	0	0	0	0	50,000	(50,000)	0	1,500,000	(1,500,000)	0
Net Cost of Capital Projects	2,637,902	(1,594,201)	1,043,701	1,463,084	(589,292)	873,792	3,856,000	(2,690,000)	1,166,000	2,470,400	(690,000)	1,780,400	3,988,590	(1,640,000)	2,348,590
Total Brucelea Haven	2,637,902	(1,594,201)	1,043,701	1,463,084	(589,292)	873,792	3,856,000	(2,690,000)	1,166,000	2,470,400	(690,000)	1,780,400	3,988,590	(1,640,000)	2,348,590



BRUCE
county

Museum





County of Bruce
Museum
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,960,339	2,071,219	0	0	42,599	5,071	0	0	0	0	0	2,118,889	47,670
Staff Related Costs	17,813	29,952	0	0	2,023	0	0	0	0	0	0	31,975	2,023
Contract Services	118,155	144,774	0	(23,330)	(17,203)	46,868	0	0	0	0	0	151,109	6,335
Material	283,100	412,568	0	(7,620)	12,126	29,455	0	0	(1,250)	0	0	445,279	32,711
Transfers, Grants & Financial Charge	2,561	3,500	0	0	0	0	0	0	0	0	0	3,500	0
Transfer to Reserves	27,369	29,631	0	0	1,000	0	0	0	3,610	0	0	34,241	4,610
Fleet Costs	2,919	4,500	0	0	500	0	0	0	0	0	0	5,000	500
Facility Costs	240,357	265,831	0	0	19,433	0	0	0	0	0	0	285,264	19,433
Other Internal Costs	296,042	316,555	0	0	35,976	0	0	0	0	0	0	352,531	35,976
Total Expenditures	2,948,655	3,278,530	0	(30,950)	96,454	81,394	0	0	2,360	0	0	3,427,788	149,258
Percent of Expenditure Budget		100.0%	100.0%	(0.9%)	2.9%	2.5%	0.0%	0.0%	0.1%	0.0%	0.0%	4.6%	
Revenues by Type													
Federal	25,243	49,659	0	0	7,289	0	0	0	0	0	0	56,948	7,289
Provincial	71,830	71,830	0	0	0	0	0	0	0	0	0	71,830	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	90,334	51,824	0	0	(483)	25,000	0	0	0	0	0	76,341	24,517
Fees and Services	157,612	173,404	0	0	(5,333)	0	0	0	5,610	0	0	173,681	277
Donations	71,839	108,685	0	(23,330)	(11,680)	43,894	0	0	(1,500)	0	0	116,069	7,384
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	55,148	50,000	0	0	10,650	0	0	0	(1,750)	0	0	58,900	8,900
Total Revenue	472,006	505,402	0	(23,330)	443	68,894	0	0	2,360	0	0	553,769	48,367
Net Requirement	2,476,649	2,773,128	0	(7,620)	96,011	12,500	0	0	0	0	0	2,874,019	100,891
Percent of Prior Year Budget		100.0%	0.0%	(0.3%)	3.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	
Full Time Equivalents (FTE's)	0.00	19.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.26	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Admin Operating Museum
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,960,339	2,071,219	0	0	42,599	0	0	0	0	0	0	2,113,818	42,599
Staff Related Costs	17,813	29,952	0	0	2,023	0	0	0	0	0	0	31,975	2,023
Contract Services	60,822	58,965	0	0	(18,131)	25,000	0	0	0	0	0	65,834	6,869
Material	160,486	224,469	0	(7,620)	11,576	0	0	0	0	0	0	228,425	3,956
Transfers, Grants & Financial Charge	2,561	3,500	0	0	0	0	0	0	0	0	0	3,500	0
Transfer to Reserves	10,447	7,500	0	0	1,000	0	0	0	0	0	0	8,500	1,000
Fleet Costs	2,919	4,500	0	0	500	0	0	0	0	0	0	5,000	500
Facility Costs	240,357	265,831	0	0	19,433	0	0	0	0	0	0	285,264	19,433
Other Internal Costs	296,042	316,555	0	0	35,976	0	0	0	0	0	0	352,531	35,976
Total Expenditures	2,751,786	2,982,491	0	(7,620)	94,976	25,000	0	0	0	0	0	3,094,847	112,356
Percent of Expenditure Budget		100.0%	100.0%	(0.3%)	3.2%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	
Revenues by Type													
Federal	20,243	24,659	0	0	9	0	0	0	0	0	0	24,668	9
Provincial	71,830	71,830	0	0	0	0	0	0	0	0	0	71,830	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	75,334	46,824	0	0	(483)	25,000	0	0	0	0	0	71,341	24,517
Fees and Services	75,227	80,500	0	0	0	0	0	0	0	0	0	80,500	0
Donations	13,075	12,315	0	0	35	0	0	0	0	0	0	12,350	35
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	555	1,000	0	0	5,000	0	0	0	0	0	0	6,000	5,000
Total Revenue	256,264	237,128	0	0	4,561	25,000	0	0	0	0	0	266,689	29,561
Net Requirement	2,495,522	2,745,363	0	(7,620)	90,415	0	0	0	0	0	0	2,828,158	82,795
Percent of Prior Year Budget		100.0%	0.0%	(0.3%)	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	
Full Time Equivalents (FTE's)	0.00	19.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.11	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Community Wing
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	14,633	17,250	0	0	0	0	0	0	(1,250)	0	0	16,000	(1,250)
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	16,922	17,131	0	0	0	0	0	0	3,610	0	0	20,741	3,610
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	31,555	34,381	0	0	0	0	0	0	2,360	0	0	36,741	2,360
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.9%	0.0%	0.0%	6.9%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	18,166	21,131	0	0	0	0	0	0	5,610	0	0	26,741	5,610
Donations	11,500	11,500	0	0	0	0	0	0	(1,500)	0	0	10,000	(1,500)
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1,889	1,750	0	0	0	0	0	0	(1,750)	0	0	0	(1,750)
Total Revenue	31,555	34,381	0	0	0	0	0	0	2,360	0	0	36,741	2,360
Net Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Exhibits-Museum
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	49,331	53,905	0	0	565	13,498	0	0	0	0	0	67,968	14,063
Material	13,800	24,300	0	0	12,089	0	0	0	0	0	0	36,389	12,089
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	5,000	0	0	0	0	0	0	0	0	0	5,000	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	63,131	83,205	0	0	12,654	13,498	0	0	0	0	0	109,357	26,152
Percent of Expenditure Budget		100.0%	100.0%	0.0%	15.2%	16.2%	0.0%	0.0%	0.0%	0.0%	0.0%	31.4%	
Revenues by Type													
Federal	5,000	0	0	0	7,280	0	0	0	0	0	0	7,280	7,280
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	15,000	5,000	0	0	0	0	0	0	0	0	0	5,000	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	18,361	27,250	0	0	(5,750)	13,498	0	0	0	0	0	34,998	7,748
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	38,361	32,250	0	0	1,530	13,498	0	0	0	0	0	47,278	15,028
Net Requirement	24,770	50,955	0	0	11,124	0	0	0	0	0	0	62,079	11,124
Percent of Prior Year Budget		100.0%	0.0%	0.0%	21.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.8%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
OnGoing Services-Museum
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	5,071	0	0	0	0	0	5,071	5,071
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	8,002	31,904	0	(23,330)	363	0	0	0	0	0	0	8,937	(22,967)
Material	94,181	121,549	0	0	(11,539)	25,325	0	0	0	0	0	135,335	13,786
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	102,183	153,453	0	(23,330)	(11,176)	30,396	0	0	0	0	0	149,343	(4,110)
Percent of Expenditure Budget		100.0%	100.0%	(15.2%)	(7.3%)	19.8%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.7%)	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	64,219	71,773	0	0	(5,333)	0	0	0	0	0	0	66,440	(5,333)
Donations	28,903	57,620	0	(23,330)	(5,965)	30,396	0	0	0	0	0	58,721	1,101
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	52,704	47,250	0	0	5,650	0	0	0	0	0	0	52,900	5,650
Total Revenue	145,826	176,643	0	(23,330)	(5,648)	30,396	0	0	0	0	0	178,061	1,418
Net Requirement	(43,643)	(23,190)	0	0	(5,528)	0	0	0	0	0	0	(28,718)	(5,528)
Percent of Prior Year Budget		100.0%	0.0%	0.0%	23.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.8%	
Full Time Equivalents (FTE's)	0.00	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Special Projects-Museum
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	8,370	0	0	0	0	0	8,370	8,370
Material	0	25,000	0	0	0	4,130	0	0	0	0	0	29,130	4,130
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	25,000	0	0	0	12,500	0	0	0	0	0	37,500	12,500
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	
Revenues by Type													
Federal	0	25,000	0	0	0	0	0	0	0	0	0	25,000	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	25,000	0	0	0	0	0	0	0	0	0	25,000	0
Net Requirement	0	0	0	0	0	12,500	0	0	0	0	0	12,500	12,500
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Museum
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	1,993,336	1,960,339	2,071,219	2,118,889	47,670	2,348,102	2,412,830	2,479,501	2,548,172
Staff Related Costs	25,065	17,813	29,952	31,975	2,023	32,935	33,923	34,941	35,990
Contract Services	119,443	118,155	144,774	151,109	6,335	133,139	137,133	141,246	145,484
Material	333,824	283,100	412,568	445,279	32,711	403,450	416,501	430,001	443,965
Transfers, Grants & Financial Charge	3,500	2,561	3,500	3,500	0	3,605	3,713	3,824	3,939
Transfer to Reserves	25,513	27,369	29,631	34,241	4,610	35,119	36,023	36,954	37,913
Fleet Costs	4,500	2,919	4,500	5,000	500	5,150	5,304	5,464	5,628
Facility Costs	271,612	240,357	265,831	285,264	19,433	297,065	309,380	322,237	335,656
Other Internal Costs	296,042	296,042	316,555	352,531	35,976	377,027	418,176	427,951	427,071
Total Expenditures	3,072,835	2,948,655	3,278,530	3,427,788	149,258	3,635,592	3,772,983	3,882,119	3,983,818
Percent of Expenditure Budget				4.6%		6.1%	3.8%	2.9%	2.6%
Revenues by Type									
Federal	68,973	25,243	49,659	56,948	7,289	24,246	24,974	25,723	26,494
Provincial	71,830	71,830	71,830	71,830	0	71,830	71,830	71,830	71,830
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	105,931	90,334	51,824	76,341	24,517	5,000	5,000	5,000	5,000
Fees and Services	172,771	157,612	173,404	173,681	277	178,893	184,259	189,788	195,480
Donations	87,765	71,839	108,685	116,069	7,384	74,312	76,512	78,778	81,112
Development Charges	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Other	37,550	55,148	50,000	58,900	8,900	55,517	57,181	58,896	60,664
Total Revenue	544,820	472,006	505,402	553,769	48,367	409,798	419,756	430,015	440,580
Net Requirement	2,528,015	2,476,649	2,773,128	2,874,019	100,891	3,225,794	3,353,227	3,452,104	3,543,238
Percent of Prior Year Budget				3.6%		12.2%	4.0%	2.9%	2.6%
Full Time Equivalents (FTEs)	18.78	0.00	19.26	19.26	0.00	21.11	21.11	21.11	21.11
Percent of Prior Year FTE				0.0%		9.6%	0.0%	0.0%	0.0%



County of Bruce
Museum
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	1,645	24,495	1,384	(23,111)	0	0	0	0
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	5,550	3,925	0	(3,925)	0	0	0	0
Building - Structure	40,085	50,000	0	(50,000)	22,504	356,214	0	0
Building - Site Elements	0	22,680	268,349	245,669	0	0	0	0
Building - Exterior Components	346,930	1,011,174	556,983	(454,191)	40,008	633,269	22,866	329,606
Building - Interior Components	11,984	115,744	0	(115,744)	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	522,838	589,000	66,162	0	0	5,708	73,909
Building - Fire & Life Safety	0	0	30,000	30,000	50,000	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	406,194	1,750,856	1,445,716	(305,140)	112,512	989,483	28,574	403,515
Transfer to Reserves	338,000	1,138,000	1,517,384	379,384	1,654,800	1,735,480	1,879,225	1,926,662
Total Expenditure	744,194	2,888,856	2,963,100	74,244	1,767,312	2,724,963	1,907,799	2,330,177
% of Prior Expenditure			2.6%		(40.4%)	54.2%	(30.0%)	22.1%
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	25,920	0	(25,920)	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	390,710	1,705,900	1,445,716	(260,184)	112,512	989,483	28,574	403,515
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	390,710	1,731,820	1,445,716	(286,104)	112,512	989,483	28,574	403,515
Net Requirement	353,484	1,157,036	1,517,384	360,348	1,654,800	1,735,480	1,879,225	1,926,662
% of Prior Net Requirement			31.1%		9.1%	4.9%	8.3%	2.5%



County of Bruce
Museum
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
MU Museum															
Capital Projects															
MU-2021-R02 Transfer to Reserve for Vehicle	3,000	0	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0	3,000
MU-2021-R03 Transfer to Reserve for Building	1,218,000	0	1,218,000	1,356,800	0	1,356,800	1,437,480	0	1,437,480	1,581,225	0	1,581,225	1,628,662	0	1,628,662
MU-2022-R01 Transfer to Reserve for Furniture	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
MU-2022-R02 Transfer to Reserve for Museum Expan	285,000	0	285,000	285,000	0	285,000	285,000	0	285,000	285,000	0	285,000	285,000	0	285,000
MU-2023-R01 Transfer to Reserve for Computer Soft	6,384	0	6,384	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
MU-2025-004 Fire Alarm System	30,000	(30,000)	0	50,000	(50,000)	0	0	0	0	0	0	0	0	0	0
MU-2026-004 1878 Schoolhouse Foundations/Roofing	556,983	(556,983)	0	0	0	0	0	0	0	0	0	0	0	0	0
MU-2026-005 Laptop for Indigenous Collection work	1,384	(1,384)	0	0	0	0	0	0	0	0	0	0	0	0	0
MU-2027-001 2005 Site Work, Masonry, Foundation	268,349	(268,349)	0	0	0	0	0	0	0	0	0	0	0	0	0
MU-2027-002 HVAC Condensing Units	589,000	(589,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
MU-2028-001 1878 Schoolhouse Foundation/Ext. Wal	0	0	0	62,512	(62,512)	0	989,483	(989,483)	0	0	0	0	0	0	0
MU-2029-001 2005 Building Ext Entrance Canopy, Ro	0	0	0	0	0	0	0	0	0	28,574	(28,574)	0	403,515	(403,515)	0
Net Cost of Capital Projects	2,963,100	(1,445,716)	1,517,384	1,767,312	(112,512)	1,654,800	2,724,963	(989,483)	1,735,480	1,907,799	(28,574)	1,879,225	2,330,177	(403,515)	1,926,662
Total Museum	2,963,100	(1,445,716)	1,517,384	1,767,312	(112,512)	1,654,800	2,724,963	(989,483)	1,735,480	1,907,799	(28,574)	1,879,225	2,330,177	(403,515)	1,926,662



BRUCE
county

Library





County of Bruce
Library
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	3,276,955	3,442,270	0	0	30,759	0	0	0	0	0	0	3,473,029	30,759
Staff Related Costs	44,182	49,610	0	0	1,291	35,000	0	0	0	0	0	85,901	36,291
Contract Services	76,492	93,183	0	0	84,484	6,300	0	0	0	8,000	0	191,967	98,784
Material	292,069	291,661	0	0	4,026	6,626	0	0	0	0	0	302,313	10,652
Transfers, Grants & Financial Charge	375,141	384,325	0	0	7,687	0	0	0	0	0	0	392,012	7,687
Transfer to Reserves	34,204	30,000	0	(20,000)	0	0	0	0	0	0	0	10,000	(20,000)
Fleet Costs	31,294	38,870	0	0	(3,000)	0	0	0	0	0	0	35,870	(3,000)
Facility Costs	129,027	155,799	0	0	61,057	0	0	0	0	0	0	216,856	61,057
Other Internal Costs	623,351	637,493	0	0	67,938	0	0	0	0	0	0	705,431	67,938
Total Expenditures	4,882,715	5,123,211	0	(20,000)	254,242	47,926	0	0	0	8,000	0	5,413,379	290,168
Percent of Expenditure Budget		100.0%	100.0%	(0.4%)	5.0%	0.9%	0.0%	0.0%	0.0%	0.2%	0.0%	5.7%	
Revenues by Type													
Federal	547	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	199,750	197,487	0	(9,000)	9,000	0	0	0	0	0	0	197,487	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	78,678	180,192	0	0	(25,192)	41,626	0	0	0	0	0	196,626	16,434
Fees and Services	20,307	13,800	0	0	4,000	0	0	0	0	0	0	17,800	4,000
Donations	19,550	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	50,000	0	0	0	0	0	0	50,000	50,000
Fines	6,759	0	0	0	0	0	0	0	0	0	0	0	0
Other	14,459	9,100	0	0	900	0	0	0	0	0	0	10,000	900
Total Revenue	340,050	400,579	0	(9,000)	38,708	41,626	0	0	0	0	0	471,913	71,334
Net Requirement	4,542,665	4,722,632	0	(11,000)	215,534	6,300	0	0	0	8,000	0	4,941,466	218,834
Percent of Prior Year Budget		100.0%	0.0%	(0.2%)	4.6%	0.1%	0.0%	0.0%	0.0%	0.2%	0.0%	4.6%	
Full Time Equivalents (FTE's)	0.00	38.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.12	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Admin/Operations Library
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	3,276,955	3,442,270	0	0	30,759	0	0	0	0	0	0	3,473,029	30,759
Staff Related Costs	44,182	49,610	0	0	1,291	35,000	0	0	0	0	0	85,901	36,291
Contract Services	76,492	93,183	0	0	(15,516)	6,300	0	0	0	8,000	0	91,967	(1,216)
Material	273,450	287,661	0	0	3,026	0	0	0	0	0	0	290,687	3,026
Transfers, Grants & Financial Charge	375,141	384,325	0	0	7,687	0	0	0	0	0	0	392,012	7,687
Transfer to Reserves	28,759	30,000	0	(20,000)	0	0	0	0	0	0	0	10,000	(20,000)
Fleet Costs	31,294	38,870	0	0	(3,000)	0	0	0	0	0	0	35,870	(3,000)
Facility Costs	129,027	155,799	0	0	61,057	0	0	0	0	0	0	216,856	61,057
Other Internal Costs	623,351	637,493	0	0	67,938	0	0	0	0	0	0	705,431	67,938
Total Expenditures	4,858,651	5,119,211	0	(20,000)	153,242	41,300	0	0	0	8,000	0	5,301,753	182,542
Percent of Expenditure Budget		100.0%	100.0%	(0.4%)	3.0%	0.8%	0.0%	0.0%	0.0%	0.2%	0.0%	3.6%	
Revenues by Type													
Federal	547	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	199,750	197,487	0	(9,000)	9,000	0	0	0	0	0	0	197,487	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	74,678	176,192	0	0	(76,192)	35,000	0	0	0	0	0	135,000	(41,192)
Fees and Services	20,307	13,800	0	0	4,000	0	0	0	0	0	0	17,800	4,000
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	6,759	0	0	0	0	0	0	0	0	0	0	0	0
Other	13,974	9,100	0	0	900	0	0	0	0	0	0	10,000	900
Total Revenue	316,015	396,579	0	(9,000)	(62,292)	35,000	0	0	0	0	0	360,287	(36,292)
Net Requirement	4,542,636	4,722,632	0	(11,000)	215,534	6,300	0	0	0	8,000	0	4,941,466	218,834
Percent of Prior Year Budget		100.0%	0.0%	(0.2%)	4.6%	0.1%	0.0%	0.0%	0.0%	0.2%	0.0%	4.6%	
Full Time Equivalents (FTE's)	0.00	38.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.12	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
OnGoing Ventures Library
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Material	14,590	3,000	0	0	0	6,626	0	0	0	0	0	9,626	6,626
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	3,952	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	18,542	3,000	0	0	0	6,626	0	0	0	0	0	9,626	6,626
Percent of Expenditure Budget		100.0%	100.0%	0.0%	0.0%	220.9%	0.0%	0.0%	0.0%	0.0%	0.0%	220.9%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	0	3,000	0	0	0	6,626	0	0	0	0	0	9,626	6,626
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	18,542	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	18,542	3,000	0	0	0	6,626	0	0	0	0	0	9,626	6,626
Net Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Library Special Projects
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Related Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	0	0	0	0	100,000	0	0	0	0	0	0	100,000	100,000
Material	4,029	1,000	0	0	1,000	0	0	0	0	0	0	2,000	1,000
Transfers, Grants & Financial Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	1,493	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	5,522	1,000	0	0	101,000	0	0	0	0	0	0	102,000	101,000
Percent of Expenditure Budget		100.0%	100.0%	0.0%	10,100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10,100.0%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	4,000	1,000	0	0	51,000	0	0	0	0	0	0	52,000	51,000
Fees and Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations	1,008	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	50,000	0	0	0	0	0	0	50,000	50,000
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	485	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,493	1,000	0	0	101,000	0	0	0	0	0	0	102,000	101,000
Net Requirement	29	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Prior Year Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Full Time Equivalents (FTE's)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of Prior Year FTE's		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



County of Bruce
Library
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	3,149,002	3,276,955	3,442,270	3,473,029	30,759	3,629,133	3,732,949	3,839,878	3,950,016
Staff Related Costs	46,254	44,182	49,610	85,901	36,291	52,240	53,618	55,574	56,568
Contract Services	91,051	76,492	93,183	191,967	98,784	88,054	90,219	92,470	93,959
Material	264,773	292,069	291,661	302,313	10,652	300,645	308,253	316,089	322,747
Transfers, Grants & Financial Charge	376,879	375,141	384,325	392,012	7,687	399,852	407,849	416,006	424,326
Transfer to Reserves	10,000	34,204	30,000	10,000	(20,000)	10,000	12,000	12,000	12,000
Fleet Costs	37,500	31,294	38,870	35,870	(3,000)	35,870	35,870	35,870	35,870
Facility Costs	125,137	129,027	155,799	216,856	61,057	436,377	536,211	724,116	672,382
Other Internal Costs	623,351	623,351	637,493	705,431	67,938	745,832	772,566	790,625	788,999
Total Expenditures	4,723,947	4,882,715	5,123,211	5,413,379	290,168	5,698,003	5,949,535	6,282,628	6,356,867
Percent of Expenditure Budget				5.7%		5.3%	4.4%	5.6%	1.2%
Revenues by Type									
Federal	0	547	0	0	0	0	0	0	0
Provincial	188,487	199,750	197,487	197,487	0	197,487	197,487	197,487	197,487
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	17,228	78,678	180,192	196,626	16,434	4,000	4,000	4,000	4,000
Fees and Services	11,450	20,307	13,800	17,800	4,000	17,800	17,800	17,800	17,800
Donations	0	19,550	0	0	0	0	0	0	0
Development Charges	0	0	0	50,000	50,000	0	0	0	0
Fines	10,000	6,759	0	0	0	0	0	0	0
Other	6,600	14,459	9,100	10,000	900	10,000	10,000	10,000	10,000
Total Revenue	233,765	340,050	400,579	471,913	71,334	229,287	229,287	229,287	229,287
Net Requirement	4,490,182	4,542,665	4,722,632	4,941,466	218,834	5,468,716	5,720,248	6,053,341	6,127,580
Percent of Prior Year Budget				4.6%		10.7%	4.6%	5.8%	1.2%
Full Time Equivalents (FTEs)	37.82	0.00	38.12	38.12	0.00	39.00	39.00	39.00	39.00
Percent of Prior Year FTE				0.0%		2.3%	0.0%	0.0%	0.0%



County of Bruce
Library
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	319,698	336,946	337,335	389	338,000	339,000	345,700	346,700
Technology & Communications	6,023	0	0	0	0	0	0	0
Vehicles & Machinery	66,915	0	0	0	0	70,000	0	320,000
Furniture & Fixtures	4,407	5,200	5,408	208	5,624	5,849	6,024	6,205
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	0	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	52,131	155,000	100,000	(55,000)	90,000	90,000	70,000	50,000
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	0	0	0	0	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	449,174	497,146	442,743	(54,403)	433,624	504,849	421,724	722,905
Transfer to Reserves	108,769	77,000	499,743	422,743	530,624	541,849	508,724	479,905
Total Expenditure	557,943	574,146	942,486	368,340	964,248	1,046,698	930,448	1,202,810
% of Prior Expenditure			64.2%		2.3%	8.6%	(11.1%)	29.3%
Revenues by Type								
Federal	6,023	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	76,631	45,000	442,743	397,743	433,624	504,849	421,724	722,905
Donations	1,390	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	18,000	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	102,044	45,000	442,743	397,743	433,624	504,849	421,724	722,905
Net Requirement	455,899	529,146	499,743	(29,403)	530,624	541,849	508,724	479,905
% of Prior Net Requirement			(5.6%)		6.2%	2.1%	(6.1%)	(5.7%)



County of Bruce
Library
Capital Project Listing -Future Years Detail
03.1 1st Council Review

	Capital Expense 2026	Capital Revenue 2026	Capital Levy Req 2026	Capital Expense 2027	Capital Revenue 2027	Capital Levy Req 2027	Capital Expense 2028	Capital Revenue 2028	Capital Levy Req 2028	Capital Expense 2029	Capital Revenue 2029	Capital Levy Req 2029	Capital Expense 2030	Capital Revenue 2030	Capital Levy Req 2030
LB Library															
Capital Projects															
LB-2021-001 Library Book Purchases	337,335	(337,335)	0	338,000	(338,000)	0	339,000	(339,000)	0	345,700	(345,700)	0	346,700	(346,700)	0
LB-2021-006 Branch furnishings/shelving	100,000	(100,000)	0	90,000	(90,000)	0	90,000	(90,000)	0	70,000	(70,000)	0	50,000	(50,000)	0
LB-2021-007 Office Furniture	5,408	(5,408)	0	5,624	(5,624)	0	5,849	(5,849)	0	6,024	(6,024)	0	6,205	(6,205)	0
LB-2021-008 Purchase of Library Van	0	0	0	0	0	0	70,000	(70,000)	0	0	0	0	70,000	(70,000)	0
LB-2021-R01 Transfer to Reserves for Bookmobile	40,000	0	40,000	50,000	0	50,000	60,000	0	60,000	40,000	0	40,000	30,000	0	30,000
LB-2022-001 Purchase of Library Bookmobile	0	0	0	0	0	0	0	0	0	0	0	0	250,000	(250,000)	0
LB-2022-R01 Transfer to Reserves-Library Van	22,000	0	22,000	22,000	0	22,000	22,000	0	22,000	22,000	0	22,000	22,000	0	22,000
LB-2022-R02 Library Branch Transfer to Reserves	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
LB-2026-R01 Transfer to Capital Reserve	412,743	0	412,743	433,624	0	433,624	434,849	0	434,849	421,724	0	421,724	402,905	0	402,905
Net Cost of Capital Projects	942,486	(442,743)	499,743	964,248	(433,624)	530,624	1,046,698	(504,849)	541,849	930,448	(421,724)	508,724	1,202,810	(722,905)	479,905
Total Library	942,486	(442,743)	499,743	964,248	(433,624)	530,624	1,046,698	(504,849)	541,849	930,448	(421,724)	508,724	1,202,810	(722,905)	479,905



Planning & Development



County of Bruce
Planning
Operating Budget Analysis Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2025 Adj to Base Budget	2025 One Time Reversal	2026 Maintain Services	2026 One Time Items	2026 Provincially Legislated	2026 Growth	2026 Council Priorities	2026 Service Initiatives/ Savings	2026 Oper. Impact of Capital	2026 Budget	\$ Change over 2025 Budget
Expenditures by Type													
Salaries, Wages & Benefits	1,938,181	2,277,654	0	0	84,875	0	0	0	0	0	0	2,362,529	84,875
Staff Related Costs	36,039	37,750	0	0	680	0	0	0	0	0	0	38,430	680
Contract Services	227,324	352,939	(14,320)	0	(67,824)	80,000	0	0	0	0	0	350,795	(2,144)
Material	1,697	121,088	3,250	0	(54,205)	0	0	0	0	0	0	70,133	(50,955)
Transfers, Grants & Financial Charge	1,436	7,000	0	0	0	0	0	0	0	0	0	7,000	0
Transfer to Reserves	35,385	15,450	0	0	(15,450)	0	0	0	0	0	0	0	(15,450)
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Costs	64,307	91,430	0	0	10,116	0	0	0	0	0	0	101,546	10,116
Other Internal Costs	259,785	297,171	0	0	29,082	0	0	0	0	0	0	326,253	29,082
Total Expenditures	2,564,154	3,200,482	(11,070)	0	(12,726)	80,000	0	0	0	0	0	3,256,686	56,204
Percent of Expenditure Budget		100.0%	100.0%	0.0%	(0.4%)	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	
Revenues by Type													
Federal	0	0	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	13,308	163,280	0	0	(163,280)	6,796	0	0	0	0	0	6,796	(156,484)
Fees and Services	603,168	795,475	(14,320)	0	81,650	0	(15,000)	0	0	0	0	847,805	52,330
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	10,000	0	0	(10,000)	30,000	0	0	0	0	0	30,000	20,000
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	43,204	0	0	0	0	0	43,204	43,204
Total Revenue	616,476	968,755	(14,320)	0	(91,630)	80,000	(15,000)	0	0	0	0	927,805	(40,950)
Net Requirement	1,947,678	2,231,727	3,250	0	78,904	0	15,000	0	0	0	0	2,328,881	97,154
Percent of Prior Year Budget		100.0%	0.1%	0.0%	3.5%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	4.4%	
Full Time Equivalents (FTE's)	0.00	17.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.63	0.00
Percent of Prior Year FTE's		100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)



County of Bruce
Planning
Operating Budget Summary Report
03.1 1st Council Review

	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type									
Salaries, Wages & Benefits	2,064,288	1,938,181	2,277,654	2,362,529	84,875	2,427,119	2,493,647	2,562,171	2,632,751
Staff Related Costs	45,446	36,039	37,750	38,430	680	39,765	40,958	42,186	43,452
Contract Services	317,132	227,324	352,939	350,795	(2,144)	247,015	254,425	362,059	469,921
Material	11,790	1,697	121,088	70,133	(50,955)	72,982	75,171	77,426	79,749
Transfers, Grants & Financial Charge	10,000	1,436	7,000	7,000	0	7,426	7,649	7,878	8,114
Transfer to Reserves	15,000	35,385	15,450	0	(15,450)	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0
Facility Costs	64,307	64,307	91,430	101,546	10,116	115,524	125,815	140,569	144,457
Other Internal Costs	259,785	259,785	297,171	326,253	29,082	345,119	349,239	357,403	356,668
Total Expenditures	2,787,748	2,564,154	3,200,482	3,256,686	56,204	3,254,950	3,346,904	3,549,692	3,735,112
Percent of Expenditure Budget				1.8%		(0.1%)	2.8%	6.1%	5.2%
Revenues by Type									
Federal	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0
Transfers from Reserves	43,325	13,308	163,280	6,796	(156,484)	0	0	0	0
Fees and Services	947,120	603,168	795,475	847,805	52,330	810,890	835,218	860,275	886,084
Donations	0	0	0	0	0	0	0	0	0
Development Charges	0	0	10,000	30,000	20,000	0	0	100,000	200,000
Fines	0	0	0	0	0	0	0	0	0
Other	0	0	0	43,204	43,204	0	0	0	0
Total Revenue	990,445	616,476	968,755	927,805	(40,950)	810,890	835,218	960,275	1,086,084
Net Requirement	1,797,303	1,947,678	2,231,727	2,328,881	97,154	2,444,060	2,511,686	2,589,417	2,649,028
Percent of Prior Year Budget				4.4%		4.9%	2.8%	3.1%	2.3%
Full Time Equivalents (FTEs)	16.63	0.00	17.63	17.63	0.00	17.63	17.63	17.63	17.63
Percent of Prior Year FTE				0.0%		0.0%	0.0%	0.0%	0.0%



County of Bruce
Planning
Capital Budget Summary Report
03.1 1st Council Review

	2024 Actual	2025 Budget	2026 Budget	\$ Change over 2025 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Expenditures by Type								
Land	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Technology & Communications	0	0	0	0	0	0	0	0
Vehicles & Machinery	0	0	0	0	0	0	0	0
Furniture & Fixtures	2,089	5,412	0	(5,412)	0	0	0	0
Building - Structure	0	0	0	0	0	0	0	0
Building - Site Elements	0	0	0	0	0	0	0	0
Building - Exterior Components	0	0	0	0	0	0	0	0
Building - Interior Components	0	0	0	0	0	0	0	0
Building - Site Services	0	0	0	0	0	0	0	0
Building - Mechanical & Electr.	0	0	0	0	0	0	0	0
Building - Fire & Life Safety	0	0	0	0	0	0	0	0
Building - Elevator	0	0	0	0	0	0	0	0
Bridges & Culverts	0	0	0	0	0	0	0	0
Roads Paved	0	0	0	0	0	0	0	0
Roads Unpaved	0	0	0	0	0	0	0	0
Traffic Signals & Signs	0	0	0	0	0	0	0	0
Trails Program	0	0	0	0	0	0	0	0
Gross Expenditure	2,089	5,412	0	(5,412)	0	0	0	0
Transfer to Reserves	75	0	0	0	0	0	0	0
Total Expenditure	2,164	5,412	0	(5,412)	0	0	0	0
% of Prior Expenditure			(100.0%)		0.0%	0.0%	0.0%	0.0%
Revenues by Type								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Transfers from Reserves	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Net Requirement	2,164	5,412	0	(5,412)	0	0	0	0
% of Prior Net Requirement			(100.0%)		0.0%	0.0%	0.0%	0.0%