



2025 Business Plan Addendum #1

November 20, 2024

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Operating – 2025 Tax Impact

Key Impacts	Percent	Avg Home *
Inflation	2.0%	\$47
Staffing	0.8%	\$19
Southampton Arts Society Operating Grant	0.5%	\$12
Municipal Housing Subsidy Increase	0.4%	\$9
Other Major Initiatives, Division Highlights and Growth	0.3%	\$6
Westario Power Dividend Increase	(0.5%)	(\$11)
Ontario Municipal Partnership Fund (OMPF) Revenue Increase **	(0.2%)	(\$5)
DEPARTMENT TOTAL INCLUDING STD POLICE INCREASE	3.3%	\$77
Police Exceptional Increase **	1.7%	\$40
DEPARTMENT AND POLICE OPERATING TOTAL ***	5.0%	\$117

* Average Home has a Current Assessed Value (CVA) of \$314,000 and paid Town tax of \$2,318 in 2024.

** Changes from package posted on November 1, 2024

*** Additionally, the average home will incur an increase to the dedicated Future Infrastructure Special Levy (Capital Special Levy) of \$108 (\$49 previously planned + \$59 to offset OCIF loss)

2025 Blended Tax Rate

	Percent	Avg Home *
Department Increase with Standard Police Increase	3.3%	\$77
Police Exceptional Increase	1.7%	\$40
County	5.0%	\$79
Education	0.0%	\$0
BLENDED RATE**	4.45%	\$196

* Average Home has a Current Assessed Value (CVA) of \$314,000 and paid Town tax of \$2,318 in 2024.

** Excluding Future Infrastructure Special Levy of \$108 per Average Household

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November 1, 2024

Dear Municipal Treasurer / Clerk-Treasurer:

I am writing to advise you of education property tax rates for the 2025 taxation year, and to confirm the continuation of a number of other property tax policies.

Education Property Taxes

Education property tax rates for 2025 will remain unchanged from the previous year as assessments continue to be based on the same valuation date used for 2024. This means that the residential education tax rate will remain at 0.153 per cent and the business education tax (BET) rate reductions implemented in 2021 will be maintained. The 2025 BET rates for your municipality are attached.

BET rates for certain properties where municipalities are permitted to retain the education portion of payments in lieu of taxes (PILs) will remain at the rates set for 2024.

The regulation implementing the education property tax rates for 2025 has been enacted and will be available on the e-laws website at <https://www.ontario.ca/laws>.

Other Property Tax Policies for 2025**Railway Rights-of-Way**

For the 2025 tax year, the property tax rates for railway rights-of-way will remain at 2024 levels.

Small Business Property Subclass

Municipalities continue to have the flexibility to offer property tax reductions to eligible small business properties through adoption of the Small Business Property Subclass. The Province will automatically match municipal property tax reductions within any municipality that adopts the subclass.

Municipalities continue to be encouraged to consult with local business stakeholders prior to making a decision to adopt the Small Business Property Subclass.

New Multi-Residential Subclass

As indicated in the 2024 Budget, to further encourage the development of purpose-built rental properties, Ontario is providing municipalities with the flexibility to set their own reduced property tax rates on new multi-residential rental properties. Single- and Upper-Tier municipalities can pass a municipal bylaw to adopt the subclass and provide a reduction of up to 35% in municipal property tax rate for the subclass, relative to the new multi-residential property class.

Levy Restriction

Municipalities with property classes subject to the levy restriction continue to have the flexibility to apply a municipal tax increase to those classes of up to 50 per cent of any increase applied to the residential class. For example, a municipality levying a 2 per cent increase in residential taxes could raise taxes on any restricted class by up to 1 per cent. A full levy restriction continues to apply to multi-residential properties for the 2025 tax year where the tax ratio set for that year is greater than 2.

Aggregate Sites

As previously communicated, the Province has created a new property class for aggregate extraction sites. For the 2025 tax year, the class will be comprised of the industrial portions of aggregate sites that are currently in the temporary aggregate extraction sub-class. Following the preparation by the Municipal Property Assessment Corporation (MPAC) of final assessments for the 2025 roll, municipal tax ratios and education tax rates will be established to provide an ongoing tax reduction to the sector. Further details will be provided in the near future.

2024 Fall Economic Statement Updates

Finally, the 2024 Ontario Fall Economic Statement included the following updates:

- **Affordable Rental Housing:** The province will provide municipalities with the ability to reduce municipal tax rates on affordable rental housing. This will be implemented through a new optional property subclass for 2026. The government will be seeking input from municipalities and other stakeholders with the intention of regulations being in place in early 2025.
- **Student Housing:** The province introduced a legislative amendment that would provide consistent treatment for university-operated student housing whether the institution's property tax status is governed by the Assessment Act or an institution-specific statute.
- **Information Sharing:** The province will work with MPAC, municipalities, and other stakeholders to enhance information sharing and develop new digital solutions, including:
 - Enabling broader municipal use of MPAC data to improve planning;
 - Evaluating new tools to help municipalities manage their assessment base;

- Making assessment roll information available to the public through a centralized electronic platform;
- Authorizing digital delivery of property assessment notices.

The review of the property assessment and taxation system is ongoing, as such the province-wide property tax reassessment will continue to be deferred.

If you have any questions related to any of these updates, please contact Chris Broughton, Director of the Property Tax Policy Branch, at Chris.Broughton@ontario.ca or 416-455-6307.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ian Freeman', is positioned above the printed name.

Ian Freeman
Assistant Deputy Minister
Provincial-Local Finance Division

County of Bruce

2025 Business Education Tax (BET) Rates

BET Rate - Broad Classes

Business Property Class	2025 BET Rate	2025 Payment-in-Lieu of Taxation (PILT) BET Rate
Commercial	0.880000%	0.980000%
Industrial	0.880000%	1.250000%
Pipeline	0.880000%	0.958720%
Landfill	0.880000%	0.980000%
Small-Scale On-Farm (Commercial & Industrial)	0.220000%	n/a

Budget Feedback Results

Please provide your feedback on the draft business plan and budget (500 words or less).

Response

Seated in the heated area of the plex would be beneficial.

Staff are looking at seating options for the Plex lobby and what could be advanced through the existing operating budget.

Pretty hard to give feedback on a plan for 2025 when all of the links go back to the business plan for 2024. There needs to be a much cleaner way to access proposed business plan and property tax increases for 2025. Would appreciate feedback so I can actually look at the draft plan for 2025 before the deadline on the 17th.

Link has been corrected and the resident has been notified and thanked.

I live on Sandy Acres Road and there is a surplus land for sale on my street. This would bring in approximately \$300K in revenue. Is this factored in for 2025? I believe it is designated for affordable housing. If so, what kind of initiative?

Sale of surplus land proceeds go into the housing reserve. Assumed revenue from the possible sale of this land is not included in the 2025 budget. It is listed at \$329k but at this point we can't predict for certain what the sale price will be.

Regarding the Community contributions, is this assumed, or does the budget assume these expenditures will come from the Town?

Community Contribution approved by Council are funded by the Town. In-kind contributions do not directly fund. In-kind could be staff resources to support an event or foregone revenue as a result of reduced fees. Any contributions that remain as Low or are changed to Low by Council will not be included in the final 2025 budget.

Is Bruce C factored in for the 10 year plan, or will this be done only after it is committed?

The implications of Bruce C will be investigated as part of the 2025 Business Plan. The impacts identified through this process will be included in the 2026 and subsequent Business Plans.

Support keeping tax increase at or below 3.5 %

-

OCIF loss - Support option B decrease capital spending. I believe there are a number of projects that can be deferred, reduced or eliminated unless outside funding is obtained.

-

In favour of users pay for recreational services (eg. Ice, pool, athletics, racquet sports, watercraft, aircraft, arts), to extent possible. However I also support having recreational services accessible to all, and subsidize those who have difficulty affording these services.

-

Not in favour of grant of \$175,000 to the Tennis club. This is far too great an amount for a private club with limited number of people using.

This has been prioritized as Low.

Support Southampton arts, but \$100 k is too large an amount. Reduce this amount, and don't provide this as an ongoing grant. Should ideally get to a stage of being self sustaining. User fees, donations, admissions, memberships instead. Town to subsidize families who need financial support to participate. Town utilizes grant writers. Can we have efficiency by offering these grant writers to support efforts of Southampton arts centre? It would be great to obtain an outside grant to make this even bigger/better so that people will be very willing to pay admission fees and participate in programs.

-

Question the high cost of cenotaph improvements - have we decided on what to do? What about fundraising that was already done? Seems like this is getting very expensive. Don't mean to dishonour vets, but I wonder if \$ could be better spent elsewhere.

Council will be presented with a report noting next steps on November 25th.

Support improvements to North Shore park - this is overdue.

-

\$1M on two Southampton park improvements is a large amount for 2025. Suggest only one park be done in 2025 (Halliwell) and defer Jubilee Recreation Master plan - \$125k is a high cost. I assume this is for consultants. If so, reduce consultant use and do more on our own.

-

Consultants will be used to advance the Recreation Master Plan. The planned update includes parks and trails. The Parks and Trails Master Plan was last updated in 2004, the Recreation Master Plan was completed in 2016.

Support taxicab/ride share review. We need to provide options for those without easy access to automobiles. Previously provided comments to council and suggested review of Town of Innisfil's partnership with Uber.

If approved by Council, the Town will approach the County and neighbouring municipalities to develop a cross-boundary approach to taxi and ride-share licensing. At present, ride-share companies would be asked to submit their documentation to the Town, the same as a taxi company, to receive a Taxi Licence. This let's riders know the driver and vehicle have met the requirements of the current by-law, but there is no fee until these County wide discussions have occurred. Eligible riders also have the option of using Saugeen Mobility for local transportation.

Support ward boundary composition review. With our growing and expanding population, it is time for a refresh. Hopefully get more public interest in government and elections. Previously provided comments to council on this.

-

Support by-law enforcement officer. I assume this is in addition to the one we currently should have

We are recommending two post-secondary students to help with higher demand for enforcement activity in the summer season.

Budget Feedback Results

Please provide your feedback on the draft business plan and budget (500 words or less).

Response

Support Municipal Housing allowance subsidy. However I hope this is required for long term, and we will have more affordable housing such that housing subsidy not required to such an extent.
Transportation Master Plan \$150 K seems steep. Use of consultants? I recall we had this updated just a few years ago.
CPPS - another \$150k for consultant fees? I don't understand why implementing this is so expensive. This has been talked about for quite some time, and I'm questioning whether the effort and cost is worth it.

-
The last TMP was approved in 2020. The cost estimate is in line with projects of this scope.
This CPPS project will be the first of its kind in Ontario and requires careful and detailed analysis and robust community engagement. There isn't capacity to undertake these tasks with the other projects/studies needed in 2025. We would continue to pursue grant opportunities to reduce the cost.

Concerned about the large increase (13%). Support police but needs to be scrutinized. Agree that some additional support/costs are needed, but the amount of increase is well over the increase in wage projection.
Snow plowing. How to apply a fair policy on this? Main access ways in towns should be considered ahead of neighbour plowing. How about requiring homeowners to clear snow from sidewalks in front of their homes? Town could provide this service for those residents who are not able to (eg seniors or people with disabilities). Look at possibility of blowing rail trail. Major route for those without cars to get between port Elgin and Southampton. Plowing this would allow use of bicycles walking during winter months.

-
The 2025 Business Plan involves a complete review and revision of the Winter Operations Plan, which will examine all aspects of winter control.

Southampton Coliseum - approaching 50 years old. Average expected useful life of a rural municipality arena is 37 years (Stats Canada). We are beyond that. Consider new facility for future. Could there be cost justification for future - perhaps in a more spacious land, allowing for more parking? Existing Coliseum footprint could possibly be used to alleviate parking issue for Southampton downtown.

Waterfront Master plan - should be sooner than 2029. hasn't been updated for > 10 years. Cost is \$50k. Significantly lower than other master plans. Less use of consultants?

-
The detailed design of the existing master plan is being complete in 2024 and 2025. Subject to Council approval, it is being recommended that construction occurs in 2026 to 2028. Following that, it is being recommended that an update of the existing master plan occur. It is anticipated that the update of the plan will be supported by a consultant and Town staff.

Southampton Town Hall/Library - \$9 M? This is a large amount and should have outside funding (Federal/provincial grants) to proceed.
Devonshire Road reconfiguration - please get it done. There is an accident waiting to happen - it is often a scary venture making a left turn onto hwy 21 with other trucks trying to turn right at the same time from hwy 21.
Official plan review - not enough public input provided in recent update. It should be a priority to establish what we want our town to be like. Advance this before 2032 with a more concerted effort to get public input. Previously provided comments to council on this.
Fire station. \$10M. This is a large amount. Need and timing should be scrutinized. Opportunity for federal/provincial grants?

-
An improved configuration design has been submitted to MTO which is the approval authority for changes to this intersection.
-
Due to the scrutiny placed on the Ontario Fire Service by the Ministry of Labour specific to Firefighter Cancers and adherence to the Ontario Health & Safety Act's Cancer Prevention Checklist, the Port Elgin Station is much too small. A Fire station requires several Health & Safety initiatives including a products of combustion free areas under negative pressure, segregated bunker gear from truck bay under positive pressure and washing machines, decontamination area under negative pressure. There also needs to be showers and change area to decontaminate firefighters before they return to their homes keeping their families contaminant free. The creation of the public education division along with an expansion in Fire support staff also necessitates larger office and meeting space. As a Director of the Ontario Association of Fire Chiefs , the Town's Fire Chief is part of an aggressive advocacy team that lobbies Queens Park and Parliament Hill to push for Capital Funding for such projects. This position also makes him aware of any and all funding opportunities when they become available.

\$1 M for Pioneer cemetery. Need to have additional funding. I do question the need if the cost is so great, but want to respect other cultures that place high value on this.
Cemetery master plan. Don't really understand why we need one.

Staff have updated our estimates and will continue to seek fundign opportunities to execute this project.

As the town continues to grow so too does the demand for more diverse burial options. A cemetery master plan will help us develop the long-term capital and operational needs. Burial Options include Natural/green burial, Cremation burial, Traditional burial, Columbarium, and Mausoleum. Currently we do not offer Natural Burials or Mausoleum burials.

Couldn't see low priority list.

Priority ratings for each of the Major Initiatives and Division & Capital highlights are shown in the right hand column of these tables. The low priority items are MAF/STR Licensing Programs, LSP WIFI/Cameras, Software Platform Modernization and the Tennis Club Project Grant.

Budget Feedback Results

Please provide your feedback on the draft business plan and budget (500 words or less). Response

Possible low priority item which could yield additional revenue is consider municipal accommodation tax. Many municipalities are doing this and it would be very beneficial. Possibly go to affordable housing? Offset housing subsidy perhaps?
Concerned about tax rate increases.
Future Infrastructure Special Levy too high.

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-
Future Infrastructure Special Levy is needed to support maintaining the condition of the Town's infrastructure. If Infrastructure needs are ignored in the short-term, it will result in an expensive degradation of the Town's assets.

Southampton Tennis club is not a town organization, they should have their own fundraising campaign for any funds needed & not use taxes.
Similarly the art society should be encouraged to have their own fundraising campaigns and not expect public funds to cover operating costs.

This has been prioritized as Low.

Can we look at town surplus land sales to offset the OCIF loss? In fact surplus land sales would seem to help fund a few things...not clear to me how much surplus land there really is though...
Why do we need to increase the Westario dividend?

Sale of surplus land proceeds go into the housing reserve. Assumed revenue (aside from potential sale of Port Elgin Firehall) from the possible sale of land is not included in the 2025 budget.

The Westario dividend referenced in the Business Plan is a payment from Westario Power to the Town. Westario Power has increased the dividend they pay the Town in 2025.

The Development Services operating budget is increasing by 25% and the Community Services budget increases by 23% (which is alot more than the new pool coming online) These increases seem to be outliers compared to other departments.

Community Services - The YoY increase for the operating budget for Community Services is \$675K. This includes a Recreation Master Plan (occurs once every 8-10years), Harbour Dredging (will only occur if water levels warrant), Harbour Strategic Plan (occurs once every 8-10 years), Centennial Pool Decommissioning (one-time cost), AWC transition plan (one-time cost), and Art Society Operating Grant (\$100K each year - subject to Council approval). Development Services increase of \$672K includes 2024 vacancies being filled, a Permit Technician (funded by Building Reserves), as well as a Transportation Master Plan Update, Natural Heritage Official Plan Update, a new Community Planning Permit System and an increase to the Municipal Housing Allowance Subsidy.

I do like the increased look at IT platforms to drive efficiency...need to ensure we are leveraging to offset added staffing costs.
Is there a reason why we need to keep the Southampton town hall...if we are one town as Saugeen Shores, surely we should be able to leverage some cost avoidance.

The intent of IT platform modernization is to minimize the impact of growth on staffing levels and enhance service delivery.
The Southampton Town Hall is not used for municipal administration offices. It is host to the auditorium (available for rentals), art gallery, art school, BIA and Chamber offices. The proposed master plan will include current uses, future potential uses and connection to the Southampton Library.

Your options for offsetting OCIF losses should account for using a combination of Option A and B, not be one or the other only.

A combination of Option A and Option B is an option that Council can choose at their discretion.

While you state that the proposed tax increase is 3.5%, it is really more like 8.2% when adding together the special levies...and that is another significant increase. Do apartment dwellers contribute to property taxes in some fashion because they use town services as much as anybody else? When tax increases outpace inflation you really are impacting the take home pay for families and increases the need for many to depend on food banks and other forms of support. What is the town doing to ensure affordability for many of the workers that town businesses need? As retired person I do not have a pension that keeps pace with these kinds of increases.

Property owners of apartment buildings pay property taxes in accordance with County by-laws that set tax ratios.

a



SAUGEEN SHORES POLICE SERVICES

The Saugeen Shores Police Service is responsible to provide adequate and effective police services as detailed in the *Community Safety and Policing Act Section 10(1)*.

Though our Mission, Vision, and Values, we work in partnership with the community to make Saugeen Shores the safest community in which to live, work, and play.... and visit.

Department Overview

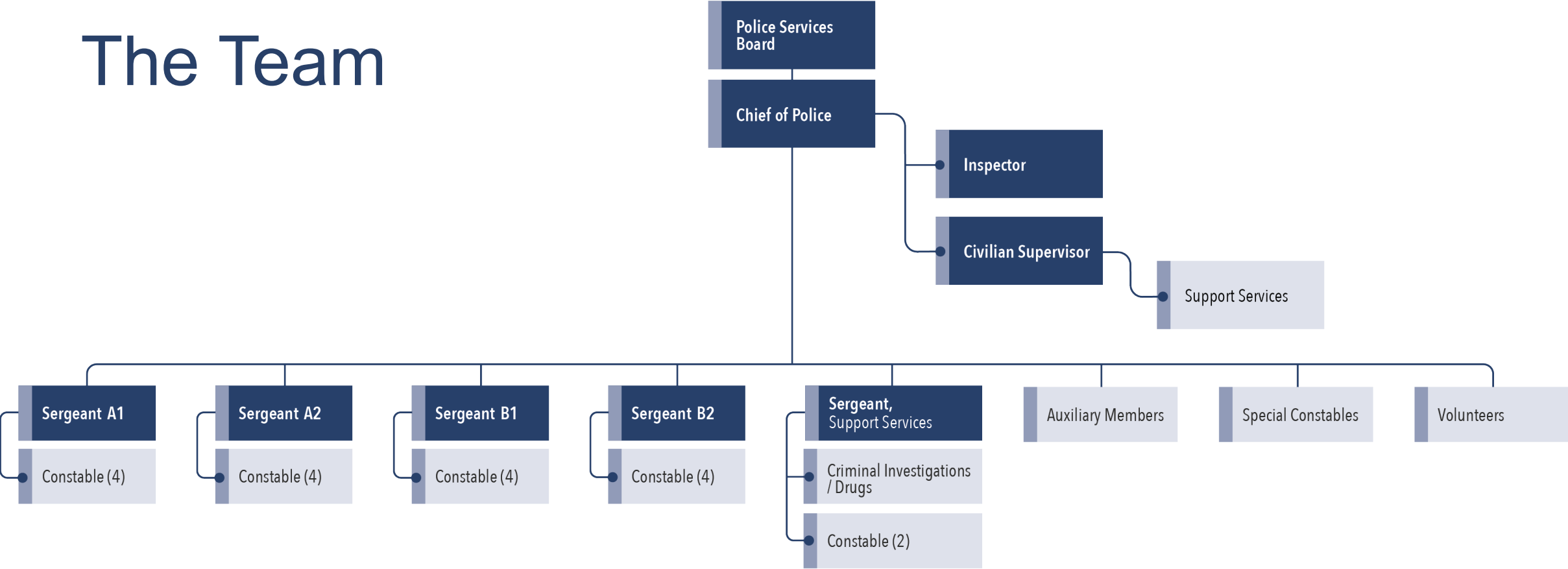
Core Police Services

- Crime prevention
- Law enforcement
- Assistance to victims of crime
- Public order maintenance
- Emergency response

Staffing Plan

	2024	2025 (Proposed)
Permanent Full Time	28	32
Permanent Part Time	3	1
Temporary / Seasonal	18	12
Total Employees	45	45

The Team



Partnerships for the Benefit of the Community

- KIDS School Program
(Knowledge, Issues, Decisions, Support)
- Crime Stoppers
- MMHART (Mobile Mental Health Addiction Response Team)
- Problem Oriented Policing
- 211 Program
- Benevolence Fund
- Positive Ticketing Campaign
- Vulnerable Person Registry
- RIDE Programs
- Special Olympics
- Violence Prevention Grey-Bruce
- Victim Service
- Situation Table for Acute Risk
- Road Safety Committee
- Attainable Housing Committee

Police Services – Emerging Trends

- Rapidly growing community requires an increased number of officers to address the increased needs of the community.
- Opioid crisis and related crimes and calls for service.
- Complexity of cases involves greater time commitment and resources.
- Mental health related incidents and calls for service.
- Homelessness and poverty
- New Community Safety and Policing Act requiring enhanced training, accountability, and supervision
- Court processes and disclosure requirements.
- Recruitment and Retention

Operating – 2025 Changes

The dollar amount increase of **\$729,388** on the 2025 Police Budget is attributed to:

Key Impacts	% of Increase	Explanation
Wages and Benefits	81%	Contractual wage Increases – Collective Agreement
Contracted Services	10%	Mental Health Supports / Legal
Ongoing Training, Equipment, and Supplies	7%	Community Safety and Policing Act compliance
One-Time Training	1%	Supervisory training required to meet legislative requirements under the Community Safety and Policing Act
Other	1%	

* The ongoing cost increases represent a 14% increase. The incremental impact of this increase will a further 1.7% on the levy.

POLICE SERVICES

Operating Highlights for 2025

Major Initiatives	Description
Authorized Strength	Increase to 27 active officers in September 2025 with the hiring of a recruit cadet. This will allow the cadet officer to have completed their basic training in time for deployment in 2026.
Retention	Promote retention by converting contract Special Constable positions, and contract Support Services position to permanent fulltime positions.
Detective Sergeant	Creation of Detective Sergeant position by promoting a confirmed Sergeant to the position. This will bolster the Criminal Investigations Unit and provide them with the assistance needed.
Senior Ranks Supervision	Enhance Senior Supervision through the creation of a Deputy Chief position.
Enhanced Mental Health Supports	Our members will be enrolled in a non-denominational chaplaincy model of mental health supports to build resiliency and options for our members

POLICE SERVICES

Capital Highlights for 2025

Major Initiative	Description
<i>Community Safety and Policing Act</i> compliance	<p>To meet mandated training requirements, the Saugeen Shores Police Service must invest in equipment, training, and supervision detailed in the legislation and regulations.</p> <ul style="list-style-type: none">• Vehicle and Officer Equipment enhancements• Leadership, Command, Equipment and Training• Office Space – Enhanced Supervision

POLICE SERVICES

2025 Operating Budget

	<u>2024 Budget</u>	<u>Forecast</u>	<u>2025 Budget</u>	<u>YOY Change</u>
7.0.000 Police Services	4,877,970	4,784,832	5,610,482	732,512
7.1.220 Police	4,807,800	4,737,449	5,537,187	729,388
7.1.230 Police Services Board	70,170	47,383	73,295	3,125

2025 Capital Budget

	2024	2025	2026 - 2028 Three-Year Average	2029 - 2033 Five-Year Average	2024 - 2033 Total
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7.0.000 Police Services					
7.1.000 Police					
7.1.220 Police	55,704	25,743	8,333	-	106,446

Note: \$31k approved for training by PSB as Capital has been reallocated to Operating by Finance to satisfy the financial auditors. Corrected version will be presented to PSB on November 20, 2024.

2025 Budget Report with FY Forecast based on June Month-End Close

	Full Year			
	<u>2024 Budget</u>	<u>Forecast</u>	<u>2025 Budget</u>	<u>YOY Change</u>
7.0.000 Police Services	4,877,970	4,784,832	5,610,482	732,512
7.1.000 Police	4,877,970	4,784,832	5,610,482	732,512
7.1.220 Police	4,807,800	4,737,449	5,537,187	729,388
1) Revenue	(654,313)	(578,056)	(574,915)	79,398
51000 Taxation	(413,505)	(413,507)	(419,708)	(6,203)
53000 User Fees	(34,801)	40,628	(35,129)	(328)
54000 Grant Revenue	(206,007)	(205,067)	(120,078)	85,929
57000 Licenses, Permits, Rents		(10)		
57600 Other Revenue		(100)		
2) Salaries & Benefits	4,604,099	4,482,983	5,195,955	591,855
61000 Salaries and Wages	3,570,566	3,461,276	4,022,410	451,844
62000 Benefits	1,033,534	1,021,707	1,173,545	140,011
3) Expense	858,013	832,522	916,148	58,134
64100 Materials and Supplies	410,051	403,513	394,922	(15,129)
65000 Contract Services	439,397	421,582	512,286	72,889
66000 Rents and Financial Expenses	8,566	7,426	8,940	374
7.1.230 Police Services Board	70,170	47,383	73,295	3,125
2) Salaries & Benefits	17,356	16,267	19,135	1,779
61000 Salaries and Wages	16,400	15,674	18,050	1,650
62000 Benefits	956	593	1,085	129
3) Expense	52,814	31,116	54,160	1,346
64100 Materials and Supplies	8,200	5,727	10,000	1,800
65000 Contract Services	42,554	24,359	42,000	(554)
67000 External Transfers	2,060	1,030	2,160	100
Grand Total	4,877,970	4,784,832	5,610,482	732,512

Capital Expense Business Plan Report - Ten-Year Summary

	2024	2025	2026 - 2028 Three-Year Average	2029 - 2033 Five-Year Average	2024 - 2033 Total
7.0.000 Police Services	55,704	25,743	8,333	-	106,446
7.1.000 Police	55,704	25,743	8,333	-	106,446
7.1.220 Police					
2) Expense	55,704	25,743	8,333	-	106,446
220-86371 POLICE-INTOXILYZER - FUTURE CAPITAL PROJECTS RESERVE	-	-	8,333	-	25,000
220-86893 Use of Force Equipment - FUTURE CAPITAL PROJECTS RESERVE	55,704	-	-	-	55,704
220-86930 POLICE-FRONTLINE VEHICLE AND OFFICER EQUIPMENT - FUTURE CAPITAL PROJECTS RESERVE	-	14,543	-	-	14,543
220-86931 POLICE-OFFICE FURNISHINGS - FUTURE CAPITAL PROJECTS RESERVE	-	11,200	-	-	11,200
Grand Total	55,704	25,743	8,333	-	106,446

Preliminary List of Changes

<i>Operating Changes</i>	Tax Impact
2024 wage reallocation correction to adjust to 2024 Approved Budget (\$108k).	-
Traffic Control Crossing Guard wages reduced by \$55k to balance against increase in contract services.	-
Municipal Heritage Student – included in Division Highlights outlining staff resource required to manage the student from the Clerks division as a Medium Priority. Also includes a Low Priority (not included in budget) for \$14k for the cost of a student if unsuccessful in grant funding through the Municipal Heritage Committee (would add 0.1% to the levy if Council chooses to include it in the budget).	-
Ontario Municipal Partnership Fund (OMPF) increased funding.	(0.2%)
Saugeen Mobility increased contribution of \$2k.	0.0%
Police Exceptional Increase.	1.7%

Preliminary List of Changes

<i>Capital Changes</i>	Special Levy Decrease/ (Increase)
Water and Wastewater Rate Study of \$50k in 2027.	-
Kolb Bridge, for which 2.5 million was included in the 2024-2032 Capital Plan, is added back in, offset by reductions to road reconstruction projects and reductions to the proposed increases in asphalt and alley resurfacing (note: was inadvertently removed in developing the 2025-2033 plan).	-
Fire Hall estimated cost reduced from \$10 million to \$7 million.	\$20
Incremental Development Charge funding of \$1.2 million for Fire Station	\$8
Sale of old Fire Hall	TBD

Southampton Arts Centre

Profit and Loss

Forecast 2024 vs Actual 2023

	Year to date	Forecasts by month				Year-end forecast	Actual prior year
	Jan-Aug 2024	Sep-24	Oct-24	Nov-24	Dec-24	2024 TOTAL	Jan - Dec 2023 (PP)
INCOME							
4205 Revenue							
4210 Courses Adult	59,529.59	2,545.00	2,000.00	0.00	0.00	64,074.59	65,653.24
4220 Courses Children	78,876.40	2,000.00	2,000.00	0.00	0.00	82,876.40	75,590.00
4240 Courses Discounts						0.00	-25,493.30
4310 Art Gallery Sales	64,473.45	4,000.00	2,500.00	1,000.00	1,000.00	72,973.45	122,352.19
4340 Gallery Special Exhibits						0.00	1,350.00
4399 Gallery Misc Revenue	1,820.92					1,820.92	3,909.53
4417 Events and Exhibitions	1,090.00		452.00		0.00	1,542.00	8,568.10
4499 Fundraising						0.00	495.00
4609 Rentals School Open Studio	1,345.00				1,600.00	2,945.00	4,315.00
4610 Rentals School	365.00					365.00	340.00
4611 Rentals Apartment	8,425.00				4,000.00	12,425.00	7,800.00
4612 Gallery Studio & Artisan Fees	15,740.75					15,740.75	19,350.00
4613 Catalogue Advertising						0.00	3,026.56
4614 2024 Catalogue Advertsing	4,480.34					4,480.34	40.27
Total 4205 Revenue	\$ 236,146.45	\$ 8,545.00	\$ 6,952.00	\$ 1,000.00	\$ 6,600.00	\$ 259,243.45	\$ 287,296.59
4700 Memberships/Donations/Sponsorships/Grants							
4712 Donations/Fundraising	7,629.11	3,000.00			1,900.00	12,529.11	4,117.65
4713 Donations-in-Kind	354.78					354.78	148.88
4714 Sponsorships	6,440.00				800.00	7,240.00	10,503.00
4715 Membership	12,000.00	2,300.00			0.00	14,300.00	2,800.00
4716 Grants	5,000.00					5,000.00	
4717 Grant-United Way						0.00	25,142.00
4718 Grants-Ontario Trillium Fund	37,982.76					37,982.76	39,717.22
4719 CSJ Grants	12,044.00	3,565.00				15,609.00	14,203.00
Total 4700 Memberships/Donations/Sponsorships/Grants	\$ 81,450.65	\$ 8,865.00	\$ 0.00	\$ 0.00	\$ 2,700.00	\$ 93,015.65	\$ 96,631.75
4950 Gift Certificate Payout							2,000.00

Total Income	\$ 317,597.10	\$ 17,410.00	\$ 6,952.00	\$ 1,000.00	\$ 9,300.00	\$ 352,259.10	\$ 385,928.34
COST OF GOODS SOLD							
5010 Cost of Goods Sold							
5210 Course Adult COGS-Instructors	23,055.31	1,800.00	1,600.00			26,455.31	24,382.00
5220 Courses Children COGS-Art Supplies	6,053.38	400.00	400.00			6,853.38	3,560.62
5222 Children's Class Facility Rentals	615.61					615.61	1,983.67
5223 Courses Childrens COGS -Instructors	30,827.50	2,000.00	2,000.00			34,827.50	21,778.00
5310 GalArtist Consign Fees	41,199.00	2,400.00	1,500.00	600.00	600.00	46,299.00	79,538.14
5311 Donation Admin Fee						0.00	30.75
5399 Exhibit & Publicity & Fundraising Costs	169.26					169.26	2,498.36
5400 Catalogue Publishing	2,893.00					2,893.00	4,200.00
5401 ArtBike expenses	1,335.49					1,335.49	7,552.90
5402 Kids Can Play Expenses						0.00	246.89
5403 OTF Fund Expenses	3,310.50					3,310.50	6,153.91
5404 OTF Wages (deleted)	0.00					0.00	20,610.72
Total 5010 Cost of Goods Sold	\$ 109,459.05	\$ 6,600.00	\$ 5,500.00	\$ 600.00	\$ 600.00	\$ 122,759.05	\$ 172,535.96
GROSS PROFIT	\$ 208,138.05	\$ 10,810.00	\$ 1,452.00	\$ 400.00	\$ 8,700.00	\$ 229,500.05	\$ 213,392.38
EXPENSES							
5404 Cost of Goods Sold (deleted)							-3,168.00
Cost of Goods Sold (deleted)							3,168.00
Total 5404 Cost of Goods Sold (deleted)	\$ 0.00						\$ 0.00
6400 Payroll Expenses							
6401 Payroll Expenses WSIB	657.40	300.00			300.00	1,257.40	1,281.56
6402 Taxes	10,489.47	900.00	900.00	900.00	900.00	14,089.47	12,142.74
6403 Wages	90,316.01	11,000.00	11,000.00	11,000.00	11,000.00	134,316.01	139,041.89
6404 YES Wages for United Way Hire (ArtBike)	10,591.20					10,591.20	4,307.04
6406 Casual Labour/Sub- Contractor						0.00	4,196.00
6408 Wages OTF Fund	38,425.00					38,425.00	0.00
DON NOT USE- Wages for Untied Way Hire (ArtBike) (deleted)							270.00
Total 6400 Payroll Expenses	\$ 150,479.08	\$ 12,200.00	\$ 11,900.00	\$ 11,900.00	\$ 12,200.00	\$ 198,679.08	\$ 161,239.23
6410 Office/General Administrative Expenses							
6411 Repairs & Maintenance	222.96					222.96	0.00
6411 Repairs & Maintenance	575.75	100.00	100.00	100.00	100.00	975.75	1,072.22
6412 Internet and Telephone	2,148.48	281.22	281.22	281.22	281.22	3,273.36	2,735.20
6414 Software Subscriptions	1,925.74	402.00	402.00	402.00	402.00	3,533.74	3,459.26
6415 Utilities	2,870.45	390.00	390.00	390.00	390.00	4,430.45	4,726.49
6416 Dues & Subscription Misc						0.00	75.00

6417 Advertising & Promotional & Outreach	1,187.87					1,187.87	2,663.68
6418 Office Supplies & Postage	2,622.69	300.00	300.00	300.00	300.00	3,822.69	4,586.08
6419 Insurance	7,077.24					7,077.24	7,209.00
6420 Rent or lease payments						0.00	7,474.92
Total 6410 Office/General Administrative Expenses	\$ 18,631.18	\$ 1,473.22	\$ 1,473.22	\$ 1,473.22	\$ 1,473.22	\$ 24,524.06	\$ 34,001.85
7000 Depreciation Expense/Amortization	3.50					3.50	569.00
7500 Professional Services	4,800.00					4,800.00	4,800.00
7501 Legal & Consulting						0.00	600.00
7503 Accounting & Bookkeeping	6,566.25	750.00	750.00	750.00	750.00	9,566.25	7,942.50
Total 7500 Professional Services	\$ 11,366.25	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 14,366.25	\$ 13,342.50
7610 Banking Expenses							10.00
7611 Cash Short/Over	-39.12	2.00	2.00	2.00	2.00	-31.12	109.19
7612 Bank charges	633.53	65.00	65.00	65.00	65.00	893.53	1,686.41
7613 Credit Card/LS Commissions	1,515.11	200.00	200.00	200.00	200.00	2,315.11	2,895.13
7616 Wix Fees	5,513.38	300.00	300.00	300.00	300.00	6,713.38	6,210.46
Total 7610 Banking Expenses	\$ 7,622.90	\$ 567.00	\$ 567.00	\$ 567.00	\$ 567.00	\$ 9,890.90	\$ 10,911.19
7699 EXP Bank Charges Misc	138.00	65.00	65.00	65.00	65.00	398.00	8.62
7701 CRA Interest & Penalties	731.26					731.26	1,057.94
Total Expenses	\$ 188,972.17	\$ 15,055.22	\$ 14,755.22	\$ 14,755.22	\$ 15,055.22	\$ 248,593.05	\$ 221,130.33
OTHER INCOME							
8112 Bank Interest Earned	61.87	5.00	5.00	5.00	5.00	81.87	776.16
Total Other Income	\$ 61.87	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 81.87	\$ 776.16
PROFIT / LOSS	\$ 19,227.75	-\$ 4,240.22	-\$ 13,298.22	-\$ 14,350.22	-\$ 6,350.22	-\$ 19,011.13	-\$ 6,961.79
	August	Short fall at end of each month - not cumulative				Year-end	2023

Jim Bundschuh

From: chair@southamptonartscentre.com
Sent: November 2, 2024 2:37 PM
To: Luke Charbonneau; Kara Van Myall; Kristan Shrider; Frank Burrows; Jim Bundschuh
Cc: Dave Ballingall; Kay Ono
Subject: Southampton Arts - follow-up to Council questions
Attachments: 2024-09-22 - SAC forecast 2024 - confidential .pdf

You don't often get email from chair@southamptonartscentre.com. [Learn why this is important](#)

Mayor Charbonneau and staff,

Thank you again for the opportunity to present to Council this past week for Southampton Arts Centre. During the meeting, some questions from Council arose for which I had only partial answers. Here is further information on those four questions:

Tom Thompson Art Gallery – government subsidy:

- One councillor asked whether I knew how much Owen Sound was spending to subsidize the Tom Thompson Art Gallery.
- I did not have the answer at my fingertips, but two days later this news story gave the financial picture. [Tom Thomson Art Gallery Fundraising Meeting Called Off for Lack of a Quorum \(owensoundcurrent.com\)](#). As the story notes:
 - In 2017, TTAG received a \$617,000 publicly funded bailout, and has been repaying the loans since then, but appears unable to make a payment in 2024 from its \$800,000-plus budget due to an unexpected operating deficit.
 - In 2023, TTAG received \$474,999 from the City of Owen Sound.
 - In April 2024, Council approved a suggestion from the City's Director of Corporate Services that [\\$122,000 from Owen Sound's net year-end surplus](#) be applied to the TTAG's 2016-17 debt repayment.

SAC staffing levels – current reduction versus summer operations:

- Councillor Mike Myatt asked for a detailed breakdown of *current* SAC staffing.
- I replied that our staffing is currently 2 full-time equivalents (FTEs): one full time manager of the Centre (5 shifts); plus three part-timers who currently have a total of 5 shifts among them; these are the Gallery Administrator (3 shifts), Gallery Coordinator (1 shift) and Funding Development Coordinator (1 shift).
- However, I am not sure I fully explained that this staffing level is a *temporary* reduction in hours and operations for *off-season* (because in Oct-Nov-Dec, we are open only Fri-Sat-Sun, 12-4), to avoid a deficit in the current year ending in December. We expect to break even, narrowly, but remain fully closed in Jan-Feb.
- Normal staffing level is closer to 7 FTEs in peak summer season when we are open more days and with longer hours (5 or 6 days a week, 10-4). The funding comes from diverse sources. As follows:
 - This past summer, we had an Art School Coordinator (5 shifts – she is now the Centre Manager over-all), a Funding Development Coordinator (3 shifts), and the same two gallery staff as at present (but with a total of 7 shifts), all funded from our operations. Total 15 shifts, or 3 FTEs.
 - We also had 3 students funded by Canada Summer Jobs (total of 15 shifts – to help run the school and gallery) and one ARTbike jockey funded by a United Way grant (5 shifts). Total of 4 FTEs funded 100% by grants.
 - We are still working on a budget and staffing model for 2025, which similarly would show more FTEs in summer, but fewer in off-season, with some jobs in summer still funded by grants. This *might* include, for example, one Centre manager, one Gallery manager, one Art School manager, plus the equivalent of

one full-time-equivalent (5 shifts) Retail Sales Assistant (or similar title) but possible comprised of two part-timers; that represents a total of 4 FTEs in peak season. Plus some summer students once again if funded by grants such as Canada Summer Jobs. *But the staffing model is not yet set by the Board for 2025.*

- The Town decision on a subsidy would help determine the future model for staffing, aligned with a model for operating hours in summer and off-season.

Detailed SAC 2024 budget:

- Asked by Council whether SAC could share a complete picture of its budget with the Town, I noted that we had shared our 2024 budget and forecast to year-end with senior staff in a meeting of Town and SAC on September 23.
- I forwarded that document again to Kristan Shrider this week (and have attached it to this email) noting the following:
 - "... We are taking action to avoid the forecast deficit, as we currently have no means to borrow (but are working to secure a line of credit). Actions include a reduction of operating hours and staff hours in Q4. In addition, a somewhat better than forecast result in September, and hopes for continued reasonably good sales in the gallery in November and December, suggest we may be able to avoid borrowing till the new year."

Formal agreement between Town and SAC:

- Mayor Luke Charbonneau, in his gracious and cautious remarks at the end of Council's questions, concluded by noting that, *if* the Town decides to assist Southampton Arts Centre, it might require an agreement between the parties on commitments and deliverables. This was not a question but a statement, so I did not reply at that time, though I nodded and smiled!
- I predict that SAC's Board of Directors will be most eager to agree with the Town on commitments and deliverables, to merit municipal support. It would be a matter for discussion, but this could perhaps include commitments on what operations we run for the year, goals for Art School deliverables such as courses and seats in classes, gallery operating hours, expected numbers of public events and exhibits, collaboration on a possible Town-wide art festival, collaboration between SAC and Bruce County Playhouse or other community organizations, guaranteed invitation to Town representatives to all SAC events, openness and transparency on all our financials (income statement, cash flow, balance sheet) in an annual report to the Town and public, public recognition of Town support on our website and in all published materials and at events, and other items you might want to put forward for consideration.

Thank you again for your consideration. I hope this is helpful information.

Best regards,

Fred

J. Fred Kuntz
Chair, Board of Directors
Southampton Arts Centre
M. 519-540-8410
Personal email jfredkuntz@gmail.com



Cc Dave Ballingall, Vice Chair; Kay Ono, Treasurer

Saugeen RailTrail Association				
2025 Budget (October 24, 2024)				
	Jan 1-Aug 31,2024	2025 Budget	2024 Budget	2023 Budget
Revenues				
Advertisements - Trail Map	\$ -	\$ 9,000.00	\$ -	\$ 8,250.00
Donations	\$ 1,077.35	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00
GIC Maturity	\$ 52,783.61	\$ 27,000.00	\$ 25,000.00	\$ 25,000.00
Grant - Town of Saugeen Shores	\$ 21,579.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Grant - Bruce Power	\$ -	\$ -	\$ -	\$ -
HST Rebate	\$ 2,662.09	\$ 3,000.00	\$ 4,000.00	\$ 4,600.00
Membership Fees	\$ 2,470.00	\$ 7,500.00	\$ 10,000.00	\$ 10,000.00
Memorial Garden Donations	\$ -	\$ 1,000.00	\$ -	\$ 2,000.00
Misc	\$ 39.60	\$ 100.00	\$ 150.00	\$ 200.00
Total Revenues	\$ 80,611.65	\$ 69,100.00	\$ 60,650.00	\$ 72,550.00
Expenditures				
Operating Costs				
Administration & Office	\$ 1,096.22	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
ATV Expense	\$ -	\$ -	\$ 200.00	\$ 400.00
GIC Purchase	\$ 52,783.61	\$ -		\$ -
HST	\$ 3,410.96	\$ 3,000.00	\$ 5,000.00	\$ 6,000.00
Insurance	\$ 2,240.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
Membership Fees	\$ -	\$ 110.00	\$ 110.00	\$ 110.00
Memorial Garden Trees & Enhancements	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Memorial Garden/River St. Maintenance	\$ -	\$ -	\$ 500.00	\$ 500.00
Public Relations	\$ 57.00	\$ 250.00	\$ 500.00	\$ 600.00
Signage	\$ 1,490.97	\$ 1,750.00	\$ 2,500.00	\$ 1,750.00
Small Tools	\$ 1,145.85	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
Trail Maintenance	\$ 2,976.87	\$ 3,500.00	\$ 3,000.00	\$ 2,000.00
Trail Maps	\$ 3,392.50	\$ 4,000.00	\$ -	\$ 4,000.00
Website	\$ -	\$ -	\$ -	\$ 1,000.00
Contingency	\$ -	\$ -	\$ -	\$ -
Total Operating Costs	\$ 68,593.98	\$ 18,110.00	\$ 18,110.00	\$ 22,860.00
Project Costs				
Trail Resurfacing with Stone Dust - Highway 21 to South Street (if not able to complete in 2024	\$ -	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00
Addition of Safety Features at Highway 21 Crossing (Hardscape gravel shoulders at the trail approach)	\$ -	\$ -	\$ 2,000.00	\$ 6,000.00
Trees Purchased & Planted	\$ 71.99	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Benches for Trails Replacements/Maintenance (Add solid permeable surfaces)	\$ -	\$ 4,075.00	\$ 4,000.00	\$ -
Repair/Upgrade Access Connectivity Trail Points at Wellington/Tomlinson Dr and Eastgate Dr	\$ -	\$ 5,000.00	\$ -	\$ -
Trail Feasibility Study for Lighting along Sections of Trail (To Be Done in Conjunction with the Municipality)	\$ -	\$ -	\$ -	\$ 1,000.00
Upgrade Alarm System at Perkins Park	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
New ATV	\$ -	\$ -	\$ 35,000.00	\$ -
Batteries for Mower	\$ 3,409.44	\$ -	\$ -	\$ -
Continue Trail Resurfacing w/ Ecocaster	\$ 13,116.94	\$ -	\$ -	\$ 40,000.00
Total Project Costs	\$ 16,598.37	\$ 49,075.00	\$ 49,000.00	\$ 46,000.00
Total Expenditures	\$ 85,192.35	\$ 67,185.00	\$ 67,110.00	\$ 68,860.00
Excess (Deficiency) of Revenue Over Expenditures	\$ (4,580.70)	\$ 1,915.00		
Bank Balance December 31, 2023	\$ 48,504.29			
Add: 2024 Revenues	\$ 80,611.65			
Less: 2024 Expenditures	\$ (85,192.35)			
Bank Balance August 31, 2024	\$ 43,923.59			
Agrees to books August 31, 2024				

PROJECTS PENDING DONATIONS:

The SRTA Board has identified the following projects of interest for 2025, should sufficient funding allow (whether due to extraordinary donations, other projects not proceeding, using funds in bank account, and/or additional funding becoming available/identified). In current order of priority, which must ultimately receive SRTA Board approval before proceeding:

• Addition of Safety Features at Highway 21 Crossing (Hardscape gravel shoulders at the trail approach)	\$ 30,000.00
• Trail Resurfacing with Stone Dust - South Street to McNabb Street	\$ 30,000.00
• Hurricane Hazel Site Installation of Sun Shade	\$ 10,000.00

The Town of Saugeen Shores Municipal Heritage Committee Report on Summer Student Request

Present Councillor Cheryl Grace, Chair
Councillor Bud Halpin
Fran Barrick
Linda Doll
Merri Fergusson
Joyce Johnston
Neil Menage
Deputy Mayor Diane Huber, Alternate

To the Mayor and Members of Council:

We, your Committee, wish to recommend the following:

That Council consider a request for the consideration of a Heritage Summer Student Position in the 2025 Business Plan.

Background/Analysis

We are pleased to advise that the Committee approved a Sub-Committee's proposed work plan which included a few key components that would be vital to the Canada Summer Jobs application and 2025 Business Plan. This work plan was divided into three priorities:

1. Updating heritage tourism materials for the urban and rural areas of the Town of Saugeen Shores. Developing standardized templates for the entry of heritage information. Developing the resources for driving, cycling, walking, or virtual tours of varying lengths, focus, or themes.
2. Creating or expanding heritage profiles for the buildings and properties on the Heritage Register and Designated Properties List. Prepare profiles of significant natural heritage and cultural features of the Town.
3. Reviewing and cataloguing Town archives and Municipal records deemed archival-worthy. Leveraging opportunities for access to the archival resources through the Town or in partnership with the Bruce County Museum and Archives.

The outcomes at the end of the placement would be content and assets that can populate existing heritage and tourism materials, can be used to develop new heritage promotional materials, and be prepared for any future uses such as the apps discussed at the October 23, 2024 Municipal Heritage Committee meeting. The skill set for the ideal candidate includes a variety of computer skills, communication skills, customer

service experience, and background or education in or adjacent to heritage, communications, archives or tourism.

The position is being proposed for 16 weeks, 35 hours per week, and would be paid in accordance with Town policies for student wages. The summer Student would report to the Manager, Legislative Services/Clerk, and work within the Corporate Services Department.

The Marine Heritage Society (MHS) will submit an application to Canada Summer Jobs for the above position as part of its 2025 Summer Student grant applications. In 2024, the MHS was successful in receiving full funding for three summer Students. If successful in its 2025 application, the MHS has offered to share its third Student with the Municipal Heritage Committee to assist with the above work plan.

Financial Impacts/Source of Funding

If the Marine Heritage Society application is successful the position would be cost-neutral. If the grant application is not successful, the cost of this position is estimated to be \$13,500. The Committee recommends that the recruitment of this position proceeds regardless of the Canada Summer Jobs funding.

All of Which is Respectfully Submitted
by Chair C. Grace