

EXECUTIVE SUMMARY

2022 Departmental Budgets

Department Revenue Fund	2021 BUDGET	2021 ACTUALS	PROJECTED VARIANCE	(Forecast)	2022 BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Members of Council	(158,307)	(124,925)	33,382		(138,706)	19,601	-12.38%
General Government	9,152,794	8,651,857	(500,937)		760,160	(8,392,634)	-91.69%
Fire	(968,387)	(407,083)	561,304		(1,025,372)	(56,986)	5.88%
Protection to Persons	(1,943,169)	(1,756,948)	186,221		(1,905,667)	37,502	-1.93%
Roads	(3,221,841)	(3,013,141)	208,700		(3,282,133)	(60,292)	1.87%
Fleet	0	(390,664)	(390,664)		(254,247)	(254,247)	0.00%
Marina	(4,407)	(9,149)	(4,742)		(5,514)	(1,107)	25.12%
Environment	(434,980)	(290,274)	144,706		(207,386)	227,594	-52.32%
Cemeteries	(9,351)	4,876	14,227		(10,522)	(1,171)	12.53%
Rec & Park	(2,149,470)	(1,366,937)	782,533		(2,130,822)	18,649	-0.87%
Planning & Culture	(214,024)	(177,363)	36,661		(321,465)	(107,441)	50.20%
Current Taxation surplus (deficit)	48,858	1,120,248	1,071,390		(8,521,675)	(8,570,533)	
Self-funding Operations:							
Streetlights	0	0	0		0	0	0.00%
Water	(0)	(0)	0		0	0	0.00%
Sewer	0	(0)	(0)		0	0	0.00%
Current surplus (deficit)	48,858	1,120,247	1,071,389				
Surplus (deficit) for Utilities:	0.00	(0)	(0)				

-8,521,674.74	2022 Funding requirements	
-8,407,719.95	2021 Levy	
113,954.79	Levy Change	1.36%
	Growth Rate	0.92%
	Net tax impact:	<u>0.44%</u>

MUNICIPALITY OF BLUEWATER BUDGET SUMMARY FOR 2022

The Municipality of Bluewater's PRELIMINARY 2022 budget, represents proposed net expenditures in the amount of \$ 8,521,675

This represents a 1.36% change from the 2021 levy collected through taxation of \$8,407,720.

The Bluewater Current Value Assessment (CVA) for taxation purposes for 2022 increased over the 2021 CVA for taxation purposes by 20,650,300 due to growth in the municipality or 0.92%

The 2021 CVA was 2,671,562,909 and the 2022 CVA is 2,696,206,909 for taxation purposes.

This increase in CVA results directly from growth as Market Value Reassessment was postponed.

We have used the tax ratios for the 2021 taxation year. The County of Huron sets these ratios as the upper tier municipality. We will update if any change is made.

We have updated the rates for Huron County and for Education.

For \$100,000 of assessment on a residential property, the amount of taxes for the year 2022 changes to

\$ 1,078.84 from \$ 1,064.27 in 2021. The municipal portion moves from \$450.71 to \$ 455.47

This is a 1.06% change in the municipal portion and an overall change of 1.37% in total taxes.

Year	Bluewater	County	School Board	Total Taxes
2021	\$ 450.71	\$ 460.56	\$ 153.00	\$ 1,064.27
2022	\$ 455.47	\$ 470.37	\$ 153.00	\$ 1,078.84
Difference	\$ 4.76	\$ 9.82	\$ -	\$ 14.57
% increase/decrease	1.06%	2.13%	0.00%	1.37%

Note: 0.0043821 2021 Rate
 The 2022 Notional or revenue neutral rate for Bluewater is: 0.00449499 0.00005966 1.33% increase to notional rate
 The current proposed tax rate for Bluewater is: 0.00455465 0.00017256 3.94% increase to 2020 tax rate
 The change in the levy is skewed by the increase in CVA for taxation purposes.

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For the average assessment on a residential property, the amount of taxes for the year 2022 changes to \$ 3,198.43 from \$ 3,154.58 in 2021. The municipal portion moves from \$1,335.94 to \$ 1,350.32 This is a 1.08% change in the municipal portion and an overall change of 1.39% in total taxes.

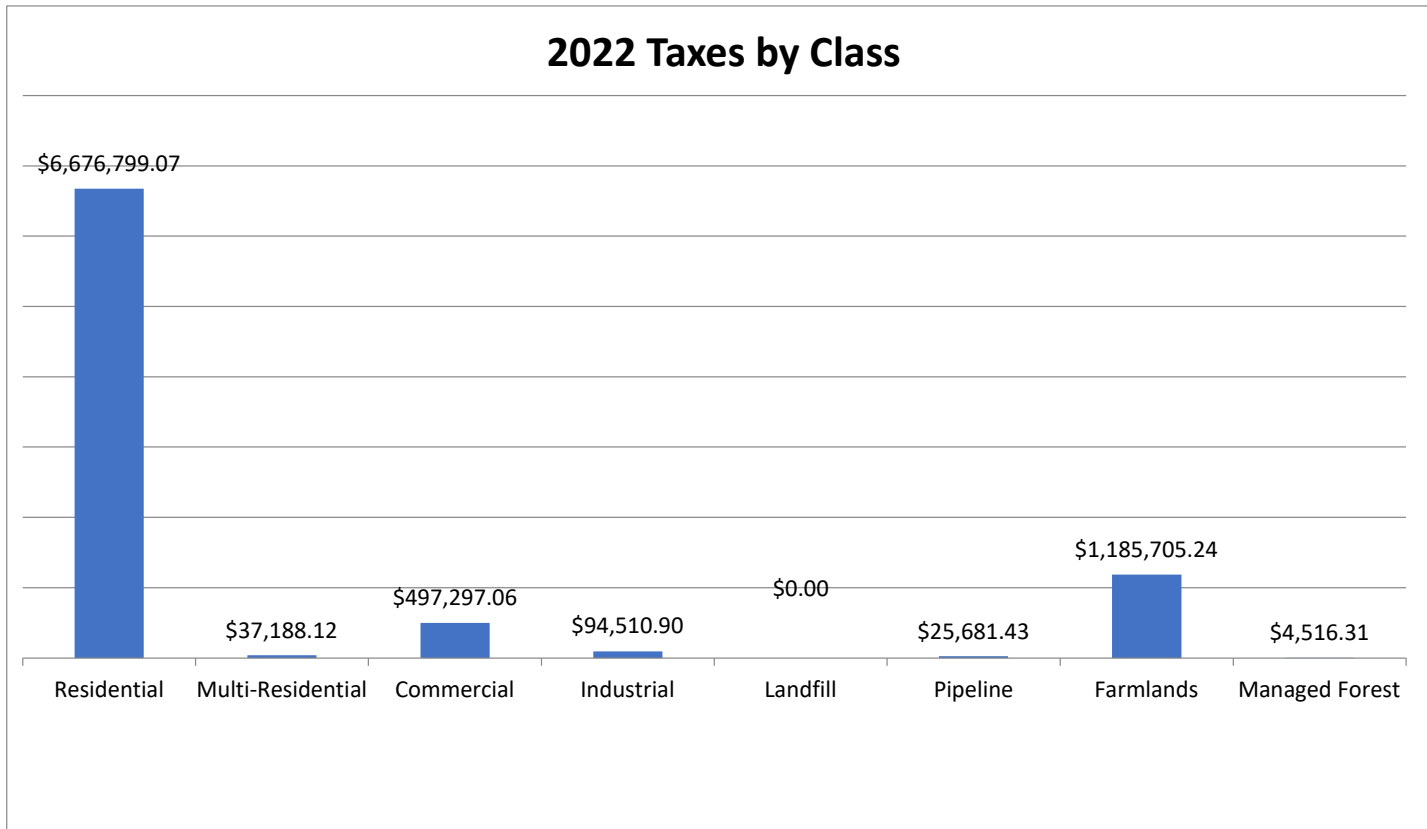
Year	Avg Assess	Bluewater	County	School Board	Total Taxes
2021	\$ 296,408.87	\$ 1,335.94	\$ 1,365.14	\$ 453.51	\$ 3,154.58
2022	\$ 296,470.00	\$ 1,350.32	\$ 1,394.51	\$ 453.60	\$ 3,198.43
Difference		\$ 14.38	\$ 29.38	\$ 0.09	\$ 43.85
% increase/decrease		1.08%	2.15%	0.02%	1.39%

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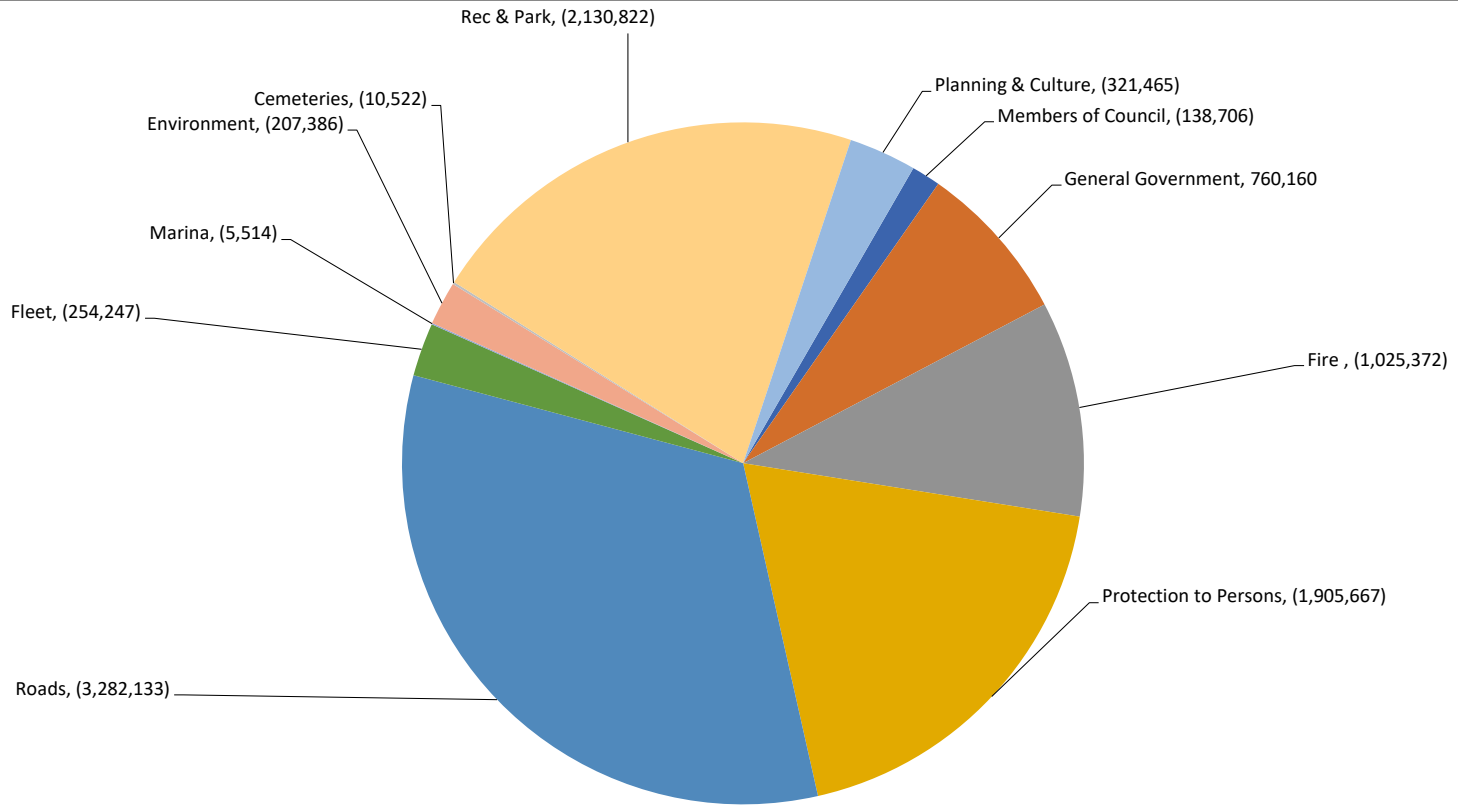
2022 Item Impact		
2021 Levy	8,407,720	
2022 Levy	8,521,675	1.36%
2021 Municipal Growth Rate		0.92%
		0.44%
Non-Discretionary Items	2022 Change	Percentage Change
Policing Costs	44,457	0.53%
Total Conservation Costs	7,306	0.09%
Hydro Increases	-	0.00%
Insurance	21,027	0.25%
Water	1,550	0.02%
Total Non-discretionary	74,340	0.88%
Revenue from 2021 Growth:	77,351	
2022 Discretionary Levy Change:	(37,736)	-0.45%
CPI as per Policy:		4.40%
Net Impact of Discretionary Levy:	(407,676)	-4.85%
Levy Increase Amount:	113,955	

Ontario Annual CPI based on prior year levy: 369,940 4.40%

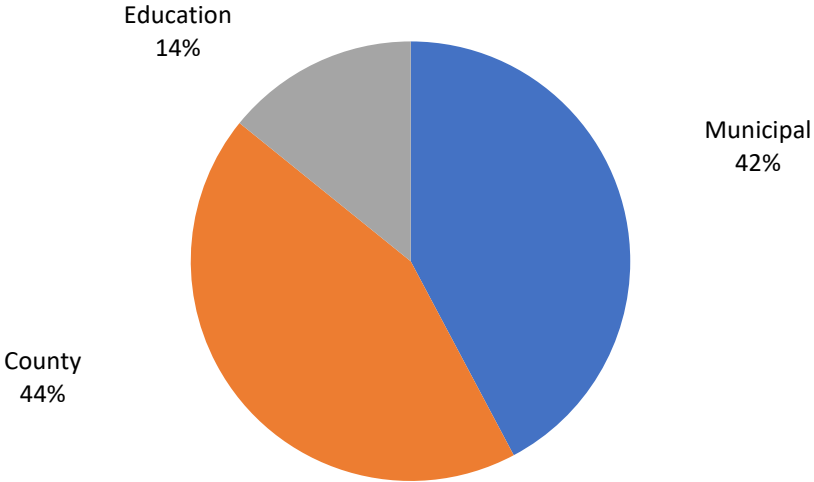
Tax Class	Levy	%
Residential	\$6,676,799.07	78.3506%
Multi-Residential	\$37,188.12	0.4364%
Commercial	\$497,297.06	5.8357%
Industrial	\$94,510.90	1.1091%
Landfill	\$0.00	0.0000%
Pipeline	\$25,681.43	0.3014%
Farmlands	\$1,185,705.24	13.9140%
Managed Forest	\$4,516.31	0.0530%
	<u>\$8,521,698.13</u>	<u>100%</u>



Municipality of Bluewater 2022 Levy Distribution



2022 Tax Rate Distribution



TAX RATE CHANGES

	Municipal	Composite
2022	1.06%	1.37%
2021	1.87%	1.12%
2020	0.37%	-1.27%
2019	-0.06%	-0.04%
2018	-0.04%	-0.04%
2017	6.57%	1.95%
2016	1.74%	-0.98%

Tax Class	2021	2022	2021	2022	Difference	Difference
	Levy	Levy	%	%	\$	%
Residential	\$6,615,705.25	\$6,676,799.07	78.6859%	78.3506%	\$61,093.82	-0.3354%
Multi-Residential	\$36,799.69	\$37,188.12	0.4377%	0.4364%	\$388.42	-0.0013%
Commercial	\$485,935.87	\$497,297.06	5.7796%	5.8357%	\$11,361.19	0.0560%
Industrial	\$94,177.19	\$94,510.90	1.1201%	1.1091%	\$333.72	-0.0111%
Large Industrial	\$0.00	\$0.00	0.0000%	0.0000%	\$0.00	0.0000%
Pipeline	\$25,337.48	\$25,681.43	0.3014%	0.3014%	\$343.95	0.0000%
Farmlands	\$1,145,781.41	\$1,185,705.24	13.6277%	13.9140%	\$39,923.83	0.2863%
Managed Forest	\$3,999.02	\$4,516.31	0.0476%	0.0530%	\$517.29	0.0054%
	<u>\$8,407,735.91</u>	<u>\$8,521,698.13</u>	<u>100%</u>	<u>100%</u>	<u>\$113,962.22</u>	<u>0%</u>

MUNICIPALITY OF BLUEWATER

1

Current Year Surplus
Prior Year Deficit/(Surplus)
Taxation Revenue
Members of Council Revenues
Members of Council Expenditures
General Government Revenue-Operating
General Government Expenditures-Operating
General Government Revenue-Capital
General Government Expenditures-Capital
Fire Department Revenue-Operating
Fire Department Expenditures-Operating
Fire Department Revenue-Capital
Fire Department Expenditures-Capital
Protection to Persons & Property Revenue-Operating
Protection to Persons & Property Expenditures-Operating
Protection to Persons & Property Revenue-Capital
Protection to Persons & Property Expenditures-Capital
Roads Revenue-Operating
Roads Expenditures-Operating
Roads Revenue-Capital
Roads Expenditures-Capital
Fleet Revenue-Operating
Fleet Expenditures-Operating
Fleet Revenue-Capital
Fleet Expenditures-Capital
Street Lights Revenue - Operating
Street Lights Expenditures - Operating
Street Lights Revenue - Capital
Street Lights Expenditures - Capital
Marina Revenue
Marina Expenditures
Environment Revenue - Operating
Environment Expenditures - Operating
Environment Revenue - Capital
Environment Expenditures - Capital
Cemeteries Revenue
Cemeteries Expenditures
Recreation & Parks & Facilities Revenue-Operating
Recreation & Parks & Facilities Expenditures-Operating
Recreation & Parks & Facilities Revenue-Capital
Recreation & Parks & Facilities Expenditures-Capital
Planning & Culture Revenue
Planning & Culture Expenditures
Water Revenue-Operating
Water Expenditures-Operating
Water Revenue-Capital
Water Expenditures-Capital
Sewer Revenue- Operating
Sewer Expenditures- Operating
Sewer Revenue- Capital
Sewer Expenditures- Capital
Raised from Taxation:
Totals:
Overall Change in Levy:
Total Revenues:
Overall change in Revenues:
Total Expenditures:
Overall change in Expenditures:
Current Year Deficit/(Surplus)

**Consolidated
Operating vs Capital**

MUNICIPALITY OF BLUEWATER

1	9	10	11	9
	2021 Proposed Budget	2021 Operating Budget	2021 Capital Budget	2022 Proposed Budget
Current Year Surplus	0			0
Prior Year Deficit/(Surplus)	(389,193)	(389,193)	0	0
Taxation Revenue	(111,939)	(111,939)	0	(108,114)
Members of Council Revenues	(3,626)	(3,626)	0	(22,000)
Members of Council Expenditures	161,934	161,934	0	160,706
General Government Revenue-Operating	(2,268,445)	(2,268,445)		(2,968,776)
General Government Expenditures-Operating	2,024,518	2,024,518		2,316,730
General Government Revenue-Capital	(35,000)		(35,000)	0
General Government Expenditures-Capital	35,000		35,000	0
Fire Department Revenue-Operating	(168,336)	(168,336)		(164,374)
Fire Department Expenditures-Operating	695,723	695,723		731,746
Fire Department Revenue-Capital	(5,000)		(5,000)	(829,000)
Fire Department Expenditures-Capital	446,000		446,000	1,287,000
Protection to Persons & Property Revenue-Operating	(403,710)	(403,710)		(452,730)
Protection to Persons & Property Expenditures-Operating	2,328,983	2,328,983		2,358,397
Protection to Persons & Property Revenue-Capital	0		0	0
Protection to Persons & Property Expenditures-Capital	17,896		17,896	0
Roads Revenue-Operating	(45,500)	(45,500)		(15,849)
Roads Expenditures-Operating	2,901,816	2,901,816		3,277,095
Roads Revenue-Capital	(3,680,827)		(3,680,827)	(6,895,954)
Roads Expenditures-Capital	4,046,351		4,046,351	6,916,841
Fleet Revenue-Operating	(624,281)	(624,281)		(5,000)
Fleet Expenditures-Operating	673,125	673,125		259,247
Fleet Revenue-Capital	(926,994)		(926,994)	(546,500)
Fleet Expenditures-Capital	926,994		926,994	546,500
Street Lights Revenue - Operating	(166,417)	(166,417)		(166,853)
Street Lights Expenditures - Operating	41,946	41,946		47,721
Street Lights Revenue - Capital	0		0	0
Street Lights Expenditures - Capital	124,471		124,471	119,132
Marina Revenue	(85,912)	(80,912)	(5,000)	(117,080)
Marina Expenditures	90,319	85,319	5,000	122,594
Environment Revenue - Operating	(885,559)	(885,559)		(786,836)
Environment Expenditures - Operating	1,120,539	1,120,539		964,222
Environment Revenue - Capital	0		0	0
Environment Expenditures - Capital	200,000		200,000	30,000
Cemeteries Revenue	(20,650)	(20,650)	0	(21,504)
Cemeteries Expenditures	30,000	30,000	0	32,026
Recreation & Parks & Facilities Revenue-Operating	(454,922)	(454,922)		(566,238)
Recreation & Parks & Facilities Expenditures-Operating	1,987,659	1,987,659		2,179,427
Recreation & Parks & Facilities Revenue-Capital	(173,166)		(173,166)	(325,740)
Recreation & Parks & Facilities Expenditures-Capital	789,899		789,899	843,373
Planning & Culture Revenue	(323,003)	(323,003)	0	(231,949)
Planning & Culture Expenditures	537,026	537,026	0	553,414
Water Revenue-Operating	(2,081,083)	(2,081,083)		(3,032,309)
Water Expenditures-Operating	2,487,356	2,487,356		2,079,856
Water Revenue-Capital	(861,912)		(861,912)	(10,068,438)
Water Expenditures-Capital	455,639		455,639	11,020,891
Sewer Revenue- Operating	-1,750,304.	(1,750,304)		-1,379,580.
Sewer Expenditures- Operating	1,817,888.	1,817,888		1,379,580.
Sewer Revenue- Capital	-219,292.		-219,292.	-520,165.
Sewer Expenditures- Capital	151,709.		151,709	520,165.
Raised from Taxation:				
Totals:	8,407,720.08	7,115,951.10	1,291,768.98	8,521,674.74
Overall Change in Levy:	0.0288	0.2350	-0.4640	0.0136
Total Revenues:	(15,685,072.31)	(9,777,881.34)	(5,907,190.97)	(29,224,988.54)
Overall change in Revenues:	0.0560	0.0968	-0.0052	0.8632
Total Expenditures:	24,092,792.38	16,893,832.43	7,198,959.95	37,746,663.12
Overall change in Expenditures:	0.0464	0.1511	-0.1376	0.5667
Current Year Deficit/(Surplus)	8,407,720.08	7,115,951.10	1,291,768.98	8,521,674.58

**Consolidated
Operating vs Capital**

MUNICIPALITY OF BLUEWATER

1	10	11
	202 Operating Budget	2022 Capital Budget
Current Year Surplus		
Prior Year Deficit/(Surplus)	0	0
Taxation Revenue	(108,114)	0
Members of Council Revenues	(22,000)	0
Members of Council Expenditures	160,706	0
General Government Revenue-Operating	(2,968,776)	
General Government Expenditures-Operating	2,316,730	
General Government Revenue-Capital		0
General Government Expenditures-Capital		0
Fire Department Revenue-Operating	(164,374)	
Fire Department Expenditures-Operating	731,746	
Fire Department Revenue-Capital		(829,000)
Fire Department Expenditures-Capital		1,287,000
Protection to Persons & Property Revenue-Operating	(452,730)	
Protection to Persons & Property Expenditures-Operating	2,358,397	
Protection to Persons & Property Revenue-Capital		0
Protection to Persons & Property Expenditures-Capital		0
Roads Revenue-Operating	(15,849)	
Roads Expenditures-Operating	3,277,095	
Roads Revenue-Capital		(6,895,954)
Roads Expenditures-Capital		6,916,841
Fleet Revenue-Operating	(5,000)	
Fleet Expenditures-Operating	259,247	
Fleet Revenue-Capital		(546,500)
Fleet Expenditures-Capital		546,500
Street Lights Revenue - Operating	(166,853)	
Street Lights Expenditures - Operating	47,721	
Street Lights Revenue - Capital		0
Street Lights Expenditures - Capital		119,132
Marina Revenue	(117,080)	0
Marina Expenditures	122,594	0
Environment Revenue - Operating	(786,836)	
Environment Expenditures - Operating	964,222	
Environment Revenue - Capital		0
Environment Expenditures - Capital		30,000
Cemeteries Revenue	(21,504)	0
Cemeteries Expenditures	32,026	0
Recreation & Parks & Facilities Revenue-Operating	(566,238)	
Recreation & Parks & Facilities Expenditures-Operating	2,179,427	
Recreation & Parks & Facilities Revenue-Capital		(325,740)
Recreation & Parks & Facilities Expenditures-Capital		843,373
Planning & Culture Revenue	(231,949)	0
Planning & Culture Expenditures	553,414	0
Water Revenue-Operating	(3,032,309)	
Water Expenditures-Operating	2,079,856	
Water Revenue-Capital		(10,068,438)
Water Expenditures-Capital		11,020,891
Sewer Revenue- Operating	(1,379,580)	
Sewer Expenditures- Operating	1,379,580	
Sewer Revenue- Capital		-520,165.
Sewer Expenditures- Capital		520,165
Raised from Taxation:		
Totals:	6,423,569.69	2,098,105.05
Overall Change in Levy:	-0.0973	0.6242
Total Revenues:	(10,039,191.60)	(19,185,796.94)
Overall change in Revenues:	0.0267	2.2479
Total Expenditures:	16,462,761.21	21,283,901.91
Overall change in Expenditures:	-0.0255	1.9565
Current Year Deficit/(Surplus)	6,423,569.61	2,098,104.97

OPERATING TO CAPITAL COMPARISON

Capital 56.39%

Operating 43.61%

Capital 25.08%

Operating 74.92%

