

Municipality of Tweed

2021 BUDGET

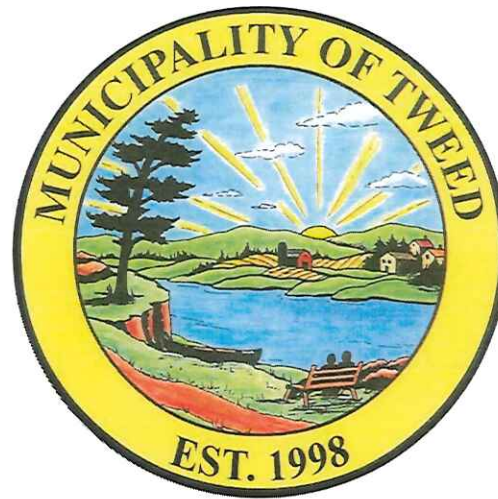
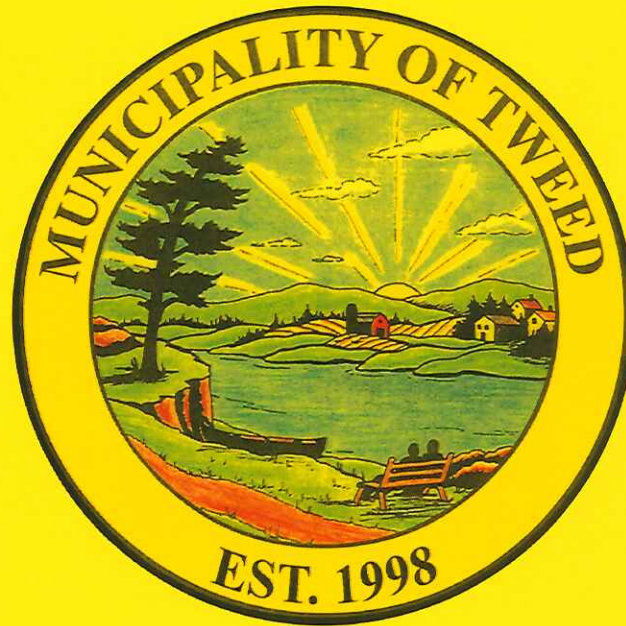




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A 2021 Budget Highlights



2021 Budget Highlights

Taxation

2021 assessment growth compared to the previous year on average was 0.56%. Total assessment increase was \$3,660,900.

The Municipal Tax Levy will increase by 1.98% compared to 2020, which is an increase of \$82,180.14. The total Municipal Levy will be \$4,227,851.06.

The tax rates have not yet been established as we are awaiting the approved education rates for 2021 from the Province of Ontario as well as the final ratios for the new assessment categories (commercial small scale on farm business – C7) from the County of Hastings. Once these are received, Council will be able to return and approve the final tax rates.

Assuming no change to a properties assessment, no changes to education rates or the ratios from the County, a property assessed at \$250,000 in 2020 would see an approximate increase in the municipal portion of taxation of \$33.21.

Water and Sewer

Water and sewer rates will increase by 0.5%. The minimum 3-month water charge for up to 36 cubic meters (Rate 1) is expected to be \$93.59 minimum fee plus \$1.297 per cubic meter over the base usage, effective July 1, 2021.

The minimum 3-month sewer charge for up to 36 cubic meters (Rate 1) is expected to be \$103.20 minimum fee plus \$1.429 per cubic meter over the base usage, effective July 1, 2021.

This is a total expected fee of \$196.79 minimum fee plus \$2.726 per cubic meter over the base usage.

Overall Budget Figures

Total revenues projected for the current year are \$12,479,401.06.

Total operating expenses projected for the current year are \$8,601,870.00.

Total capital costs projected for the current year are \$5,585,965.00.

There will be total transfers from reserves and reserve funds of \$1,708,433.94 to balance the budget this year.

Capital Projects

There are a number of capital projects planned for 2021 including some that were not able to be completed in 2020 and have carried over to 2021. Some of the projects are as follows:

\$3,100,000.00	Lagoon Expansion
\$ 660,150.00	Napanee Road Reconstruction
\$ 386,000.00	Kiwanis Playground
\$ 300,000.00	Greatrix Bridge Replacement
\$ 225,000.00	Resurfacing Roads (Actinolite Roads, Gallagher Road, Old Troy Road, Declair Road)
\$ 200,821.00	Marlbank Road Guardrails
\$ 122,112.00	Arena Condenser Replacement
\$ 85,000.00	Arena Accessibility Upgrades
\$ 80,000.00	Firehall Addition
\$ 50,000.00	Administration Building Roof Replacement

Reserves and Reserve Funds

Reserves are an allocation of surpluses set aside for specific purposes, such as future capital projects and contingencies.

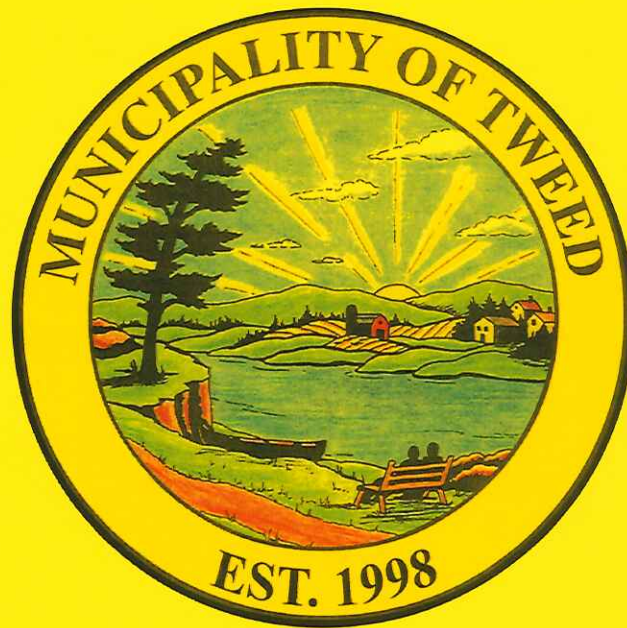
Reserves – 2021 beginning balance	\$ 3,717,860.98
Transfers to reserves	\$ 1,063,522.00
Transfers from reserves	<u>\$(1,060,599.94)</u>
Projected balance end of 2021	\$ 3,720,783.04

Reserve Funds are an allocation of surpluses that also have an asset set aside with them, generally cash or investments.

Reserve Funds –	2021 beginning balance	\$ 1,590,310.09
	Transfers to reserve funds	\$ 219,000.00
	Transfers from reserve funds	<u>\$(647,834.00)</u>
	Projected balance end of 2021	\$ 1,161,476.09

Obligatory Reserve Funds are those that are mandated by a governing body and include Federal Gas Tax funds not yet spent and the unspent collected Parkland Fees.

Obligatory Reserve Funds -	2021 beginning balance	\$ 89,549.08
	Receipts	\$ 379,800.00
	Transfers to projects	<u>\$(419,000.00)</u>
	Projected balance end of 2021	\$ 50,349.08



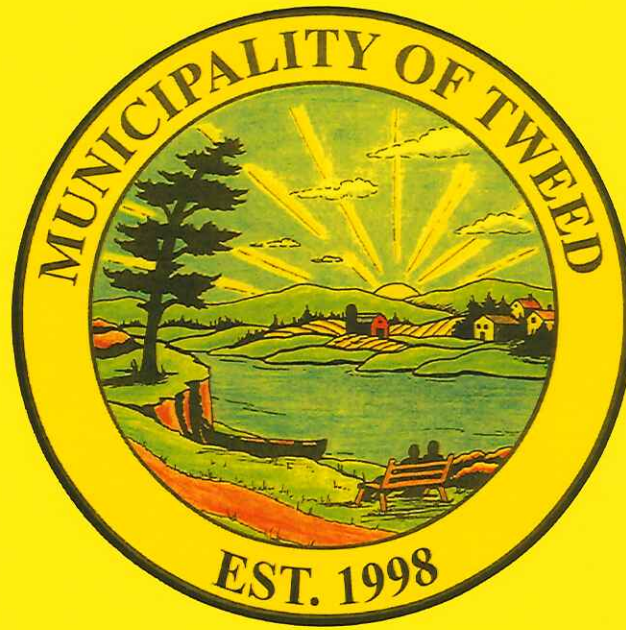
B Budget Summary & Tax Impact

**Municipality of Tweed
2021 Proposed Budget Summary**

Department	Revenues	Operating Expenses	Capital Expenses	Net Tax Requirements
Administration	3,129,000.00	1,233,305.00	135,050.00	(1,760,645.00)
Asset Management Plan	50,000.00	62,500.00	-	12,500.00
Fire	115,391.94	450,900.00	100,000.00	435,508.06
Police	-	1,082,289.00	-	1,082,289.00
Animal Control	6,000.00	17,915.00	-	11,915.00
Livestock	450.00	850.00	-	400.00
By-Law	-	30,500.00	-	30,500.00
Conservation	-	69,128.00	-	69,128.00
Roads	1,303,045.00	2,819,226.00	1,420,971.00	2,937,152.00
Streetlights	25,950.00	25,950.00	-	-
Aggregate	24,000.00	4,000.00	20,000.00	-
Sewer	3,551,725.00	440,121.00	3,111,604.00	-
Water	432,550.00	410,322.00	22,228.00	-
Garbage Collection	37,672.00	37,672.00	-	-
Waste Disposal	361,922.00	569,069.00	32,000.00	239,147.00
Recycling	-	87,601.00	-	87,601.00
Parks	465,498.00	284,317.00	508,000.00	326,819.00
Parkland	-	-	-	-
Actinolite	3,000.00	10,400.00	3,000.00	10,400.00
Marlbank	3,000.00	9,500.00	3,000.00	9,500.00
Queensborough	3,000.00	9,560.00	3,000.00	9,560.00
Thomasburg	3,000.00	9,805.00	3,000.00	9,805.00
Arena	375,288.00	347,057.00	212,112.00	183,881.00
Splashpad	31,198.00	32,448.00	1,500.00	2,750.00
Library	-	155,510.00	-	155,510.00
Pool	6,500.00	124,500.00	6,500.00	124,500.00
Youth Centre	-	775.00	-	775.00
Community Development	17,800.00	265,256.00	4,000.00	251,456.00
Tile Drainage	6,794.00	6,794.00	-	-
Rezoning	6,000.00	1,500.00	-	(4,500.00)
Minor Variance	1,200.00	3,100.00	-	1,900.00
	<u>9,959,983.94</u>	<u>8,601,870.00</u>	<u>5,585,965.00</u>	<u>4,227,851.06</u>
2020 Tax	-	-	-	4,145,670.92

**Municipality of Tweed
2021 Proposed Budget Summary**

Increase		<u>82,180.14</u>
Total Tax increase		<u>1.98%</u>
Expenses		8,601,870.00
Transfers to reserves		(1,282,522.00)
Change in Landfill		14,000.00
Amortization		<u>2,246,329.00</u>
PSAB Expenses		<u>9,579,677.00</u>
Reserves		3,720,783.04
Reserve Funds		<u>1,161,476.09</u>
	50.96%	<u>4,882,259.13</u>
Example Property Assessment		250,000.00
Municipal Portion Tax Increase Estimate		<u>33.21</u>

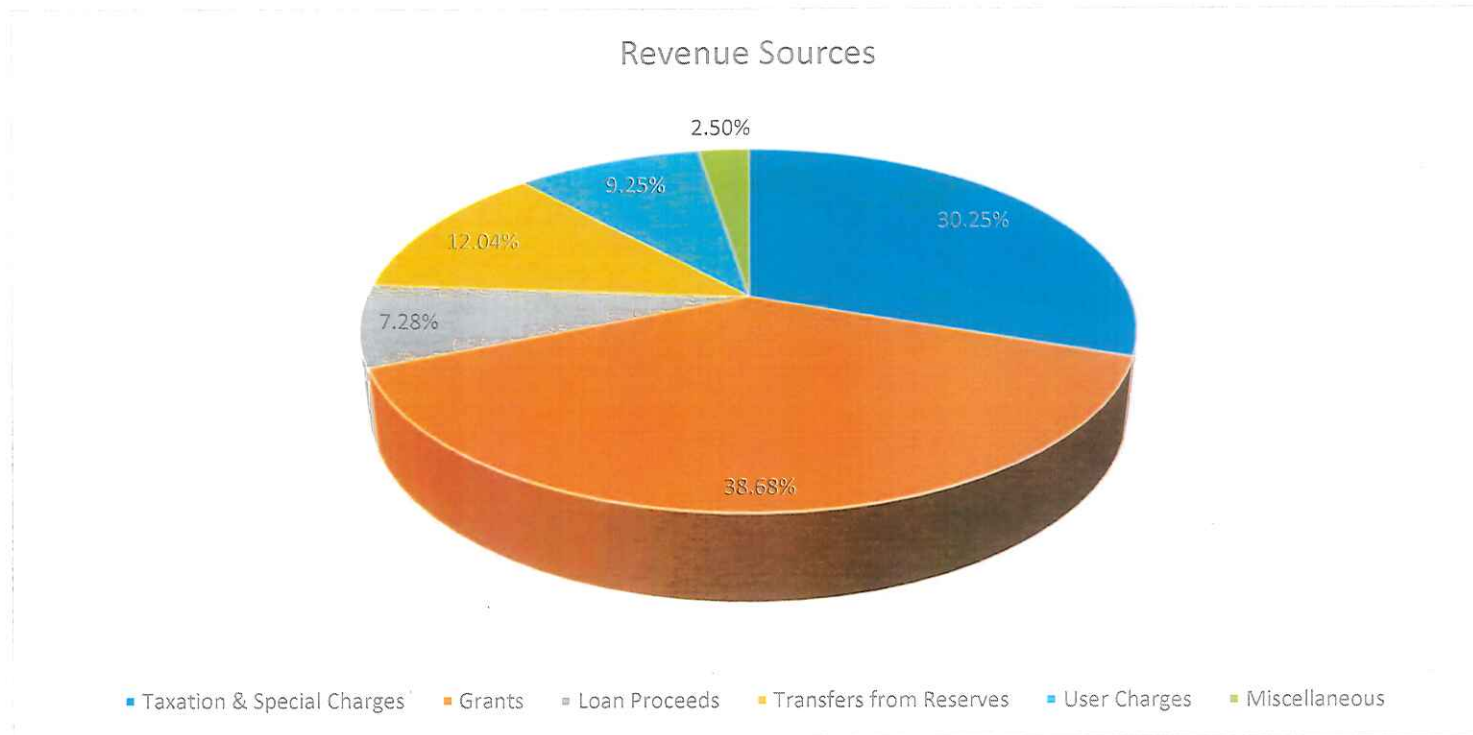


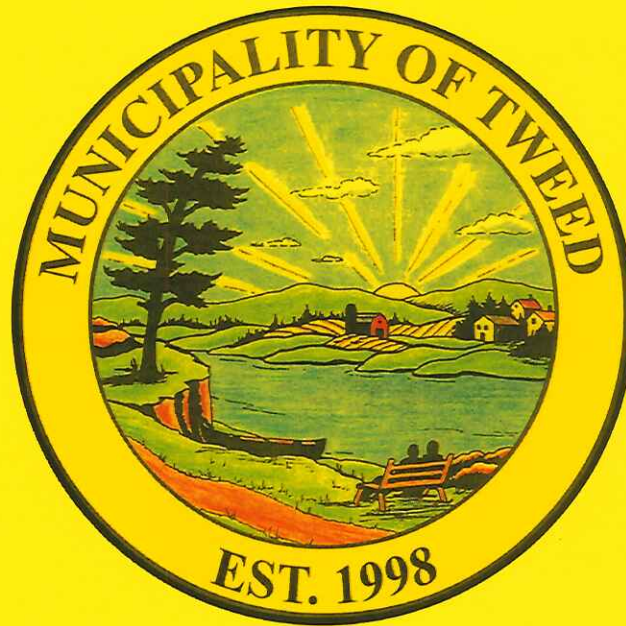
C Revenue Summary

Revenue Summary

Taxation & Special Charges	30.25%	4,291,473.06
Grants	38.68%	5,487,894.00
Loan Proceeds	7.28%	1,033,062.00
Transfers from Reserves	12.04%	1,708,433.94
User Charges	9.25%	1,312,878.00
Miscellaneous	2.50%	354,094.00

14,187,835.00





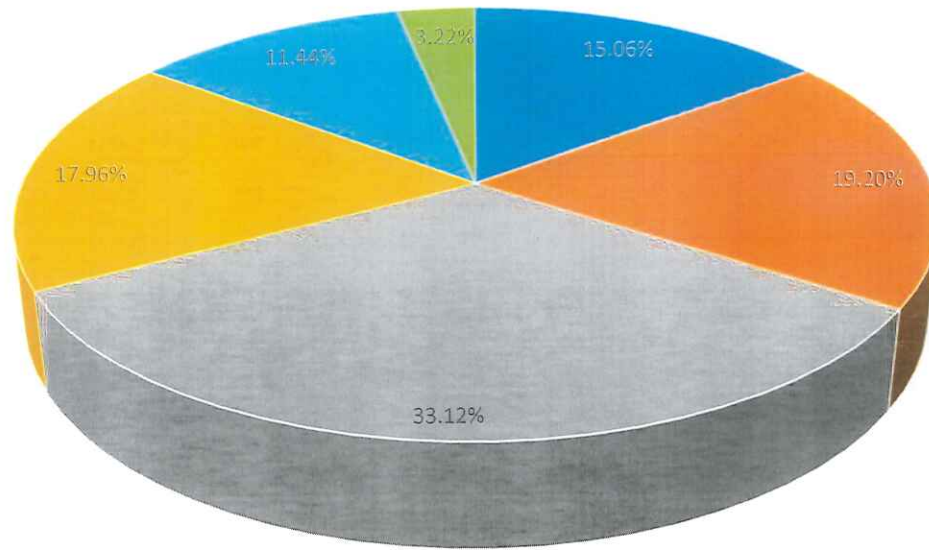
D Operating Expense Summary

Operating Expense Summary

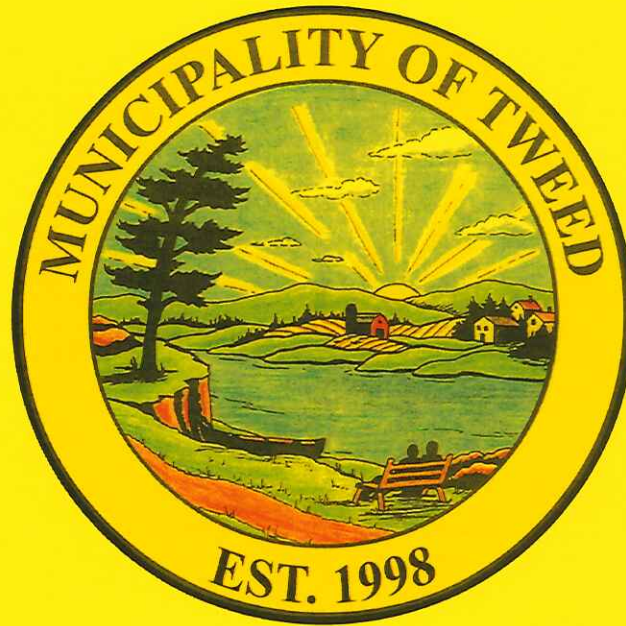
General Government	15.06%	1,295,805.00
Protection Services	19.20%	1,651,582.00
Transportation Services	33.12%	2,849,176.00
Environmental Services	17.96%	1,544,785.00
Recreation Services	11.44%	983,872.00
Planning Services	3.22%	276,650.00

8,601,870.00

Operating Expense Needs



■ General Government
 ■ Protection Services
 ■ Transportation Services
 ■ Environmental Services
 ■ Recreation Services
 ■ Planning Services



E General Government Detailed Budget

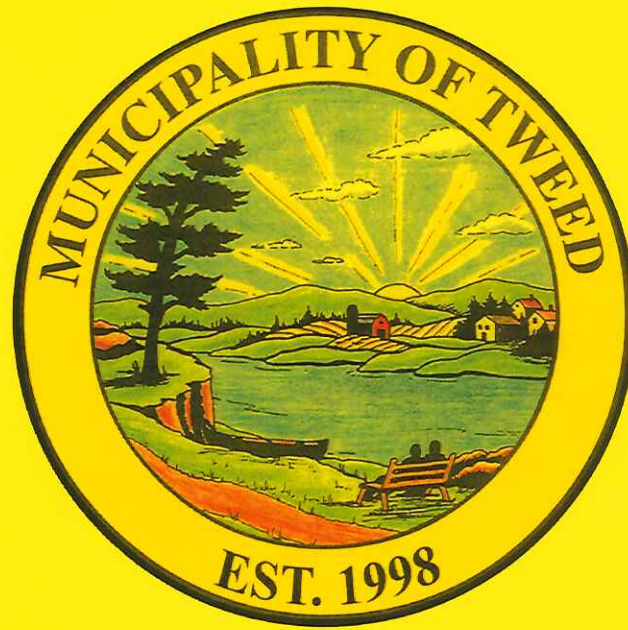
Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-105-40127	GRANT Others	58,118.98	13,000.00	664.58	21,000.00	1,000.00	(20,000.00)	No additional ontario Cannabis funding grants
01-105-40128	GRANT One-Time Provincial Pymt	597,390.00	597,390.00	21,994.40	50,000.00	17,000.00	(33,000.00)	No known modernization funding grants available. Accessible funding for washroom upgrades.
01-105-40130	GRANT Ontario Mun. Partnership Fund	2,121,200.00	2,084,600.00	2,100,600.00	2,100,600.00	2,129,300.00	28,700.00	Announced that 2021 would be same as 2020
01-110-40145	ADMIN Solar Panel Revenue	6,479.85	6,000.00	5,908.81	6,000.00	6,000.00	-	
01-110-40155	ADMIN Sale of Municipal Property	-	-	-	-	100,000.00	100,000.00	10 proposed surplus properties with more than 10 acres of land to be declared surplus and advertised for sale. Assessment values total \$334,500. Conservative estimate of sales and amounts to be transferred to municipal buildings reserve.
01-110-40202	ADMIN Penalty and Interest - Taxes	118,031.02	125,000.00	103,571.40	118,000.00	110,000.00	(8,000.00)	With lowering tax balances outstanding expected, penalty/interest to decrease
01-110-40206	ADMIN Rentals - Halls	22,752.95	15,000.00	14,916.05	16,500.00	12,000.00	(4,500.00)	Expect some impact due to COVID on rental capacity for next 1 to 2 years
01-110-40208	ADMIN Fines / Lottery Licences	3,920.36	3,500.00	2,153.35	3,500.00	3,500.00	-	
01-110-40210	ADMIN Marriage/Death Licences	4,868.00	4,200.00	5,120.00	4,200.00	5,000.00	800.00	Been steady increase in these licences over the last number of years, increased budget to reflect this
01-110-40218	ADMIN Investment Income	97,914.34	45,000.00	31,100.99	58,400.00	58,400.00	-	
01-110-40220	ADMIN Tax Certificates	16,725.00	11,000.00	15,050.00	12,000.00	12,000.00	-	
01-110-40222	ADMIN Miscellaneous Receipts	25,487.06	13,000.00	17,786.12	10,000.00	10,000.00	-	
01-110-40228	ADMIN Tax Sale Expense Recovery	64,643.78	30,000.00	50,233.03	30,000.00	30,000.00	-	
01-110-40400	ADMIN Transfer From Reserves	46,638.71	-	299,136.27	310,033.02	507,850.00	197,816.98	\$10,000 roof, \$15,000 new meeting room, \$446,800 from working capital to limit impact on tax levy, \$22,500 Heritage for Pavillon upgrades (windows & air circulation projects), \$13,550 for stuffer from modernization
01-110-40600	COVID Funding	-	-	195,800.00	-	101,950.00	101,950.00	\$100,000 infrastructure portion
01-110-41020	ADMIN Supplemetary - Taxation	113,363.27	18,000.00	25,840.11	25,000.00	25,000.00	-	
Administration Revenues		3,297,533.32	2,965,690.00	2,889,875.11	2,765,233.02	3,129,000.00	363,766.98	
01-110-51002	ADMIN Members Council - Remuneration	70,134.70	86,000.00	75,999.48	76,300.00	76,838.00	538.00	Reflects By 2019-07 2021 changes
01-110-51004	ADMIN Members Council - Benefits	27,626.50	23,000.00	25,062.62	28,203.00	31,780.00	3,577.00	Reflects By 2019-07 2021 changes
01-110-51006	ADMIN Members Council - Mileage	1,268.16	1,000.00	231.12	1,300.00	1,300.00	-	
01-110-51008	ADMIN Members Council - Conventions	8,956.89	14,000.00	7,506.61	14,000.00	2,500.00	(11,500.00)	Reduction due to COVID
01-110-52000	ADMIN Salaries and Wages	345,273.59	354,500.00	350,573.42	351,838.00	364,910.00	13,072.00	Reflects By 2019-07 2021 changes
01-110-52100	ADMIN CPP	16,663.02	16,500.00	16,959.01	16,520.00	16,811.00	291.00	Reflects By 2019-07 2021 changes
01-110-52110	ADMIN EI	6,553.91	6,500.00	6,183.61	6,140.00	5,958.00	(182.00)	Reflects By 2019-07 2021 changes
01-110-52120	ADMIN Employer Health Tax	11,702.31	11,000.00	6,856.93	11,452.00	8,135.00	(3,317.00)	Reflects By 2019-07 2021 changes
01-110-52130	ADMIN OMERS	36,094.10	36,500.00	29,200.32	35,609.00	38,415.00	2,806.00	Reflects By 2019-07 2021 changes
01-110-52140	ADMIN WSIB	13,031.72	13,000.00	10,546.27	14,169.00	14,600.00	431.00	Reflects By 2019-07 2021 changes
01-110-52150	ADMIN Group Insurance	4,942.44	5,040.00	4,896.34	3,622.00	4,838.00	1,216.00	Reflects By 2019-07 2021 changes
01-110-52160	ADMIN Extended Health care	19,332.28	20,000.00	20,950.95	24,725.00	29,687.00	4,962.00	Reflects By 2019-07 2021 changes
01-110-52170	ADMIN RRSP	2,601.08	2,200.00	18,929.12	3,207.00	2,611.00	(596.00)	Reflects By 2019-07 2021 changes

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-110-52180	ADMIN Dental Plan	11,147.48	9,500.00	11,396.80	16,875.00	19,792.00	2,917.00	Reflects By 2019-07 2021 changes
01-110-52190	ADMIN Mileage	1,159.66	600.00	210.83	1,000.00	1,000.00	-	
01-110-52228	ADMIN-Electronic Sign Internet	567.69	650.00	490.41	650.00	650.00	-	
01-110-53120	ADMIN Building Repair and Maintenance	18,703.66	15,000.00	17,333.83	15,000.00	15,000.00	-	
01-110-53130	ADMIN Building Hydro	12,102.20	12,000.00	11,154.61	12,250.00	12,500.00	250.00	2% inflationary increase
01-110-53140	ADMIN Water and Sewer	1,543.00	1,600.00	1,166.95	1,600.00	1,600.00	-	
01-110-53150	ADMIN Building Fuel	6,489.44	7,000.00	5,679.70	7,000.00	7,000.00	-	
01-110-53160	ADMIN Building Janitorial	7,031.92	6,300.00	6,004.66	10,000.00	10,000.00	-	Reflects new contract fee (administration portion only) of \$362.36 monthly Jan to Jul and \$373.96 monthly Aug to Dec. Also includes costs of janitorial cleaning supplies
01-110-53170	ADMIN Hungerford Hall / Office	1,070.77	1,000.00	727.58	1,000.00	1,000.00	-	
01-110-53190	ADMIN Elzevir Office	3,435.68	2,000.00	1,534.20	2,000.00	2,000.00	-	
01-110-53200	ADMIN Misc Expense	(1,542.30)	2,000.00	2,015.55	2,000.00	2,000.00	-	
01-110-53202	ADMIN Training	243.21	800.00	4,496.82	8,300.00	5,500.00	(2,800.00)	\$1,500 for CAO to take Unit 2 and 3 of Municipal Administration Program (AMCTO) and Unit 2 and 3 of Municipal Law Program (AMCTO) as further steps towards Diploma in Municipal Administration. \$4,000 for other administration training
01-110-53203	ADMIN Festivities/Ceremonies	6,786.51	6,000.00	7,389.02	8,400.00	7,900.00	(500.00)	
01-110-53204	ADMIN Emergency Management	3,164.50	3,000.00	11,348.09	15,210.00	10,470.00	(4,740.00)	Prior year included 6 AED purchases totalling \$10,000 as well as updated first aide equipment for \$1,440. This year proposed 4 AED as 8 remaining replacement (4 this year, 4 in 2022)
01-110-53205	ADMIN Computers & IT	9,764.32	11,000.00	15,281.59	11,000.00	14,184.00	3,184.00	Current monthly contract costs of \$1,182
01-110-53208	CENTRAL HASTINGS TRANSIT & HOSPICE	5,000.00	5,000.00	8,000.00	8,000.00	8,000.00	-	\$5,000 Hospice, \$3,000 Transit
01-110-53210	ADMIN Election Expense	1,500.96	2,000.00	1,500.96	1,500.96	1,501.00	0.04	
01-110-53220	ADMIN Telephone	7,529.22	8,000.00	6,914.03	8,000.00	8,000.00	-	
01-110-53230	ADMIN Publications and Memberships	5,707.90	6,000.00	5,958.21	6,000.00	6,000.00	-	
01-110-53240	ADMIN Office Supplies	15,529.61	14,000.00	14,866.42	14,000.00	14,000.00	-	
01-110-53250	ADMIN Equipment Rental	22,385.08	21,000.00	30,520.14	28,000.00	27,150.00	(850.00)	2020 included eScribe software and startup costs of about \$7,000 but with no longer requiring startup fees be at \$6,142.50.
01-110-53255	ADMIN Advertising	7,774.94	6,000.00	5,032.18	6,500.00	6,500.00	-	
01-110-53260	ADMIN Postage	16,658.23	18,000.00	16,391.21	18,000.00	18,000.00	-	
01-110-53270	ADMIN Insurance	58,483.56	54,303.00	94,134.08	95,007.00	96,275.00	1,268.00	Includes cyber insurance policy as well. 2% inflationary
01-110-53280	ADMIN Legal and Professional Fees	15,394.90	30,000.00	21,768.34	30,000.00	25,000.00	(5,000.00)	
01-110-53287	Modernization / COVID Infrastructure expenses	-	-	21,994.20	50,000.00	100,000.00	50,000.00	Project to implement modernization suggestions - fibre lines, updated server, filing system
01-110-53290	ADMIN Bank Charges	5,853.00	3,800.00	6,146.52	5,500.00	5,500.00	-	
01-110-53310	ADMIN Taxes Written Off	77,981.71	15,000.00	27,176.94	15,000.00	15,000.00	-	
01-110-53320	ADMIN Tax Sale Expense	3,827.43	35,000.00	35,669.65	35,000.00	35,000.00	-	
01-110-53330	ADMIN Audit	35,780.20	25,000.00	27,475.20	25,500.00	26,000.00	500.00	2% inflationary increase
01-110-53340	ADMIN Trail - Municipal Expense	540.36	600.00	569.61	600.00	600.00	-	Janitorial costs

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-110-53345	ADMIN Plowing Match	415.31	750.00	-	750.00	750.00	-	
01-110-53347	ADMIN Volunteer Appreciation	3,543.26	4,300.00	4,586.87	5,500.00	5,500.00	-	
01-110-53350	ADMIN Transfer to Reserves	1,372,474.07	-	545,854.43	3,400.00	123,600.00	120,200.00	\$100,000 proceeds from sale of properties, \$22,700 for annual capital renewal planning plus \$900 recreation/tourism building renewals
01-110-57010	COVID Salaries - Administration	-	-	6,505.43	-	-	-	
01-110-57020	COVID Benefits - Administration	-	-	1,935.37	-	-	-	
01-110-57030	COVID Supplies and other costs - Administration	-	-	21,259.49	-	1,950.00	1,950.00	1 container of wipes per week, 1 case of sanitizer per quarter, 20 boxes of gloves per year, 1 box bi-weekly of masks
Administration Operating Expenses		2,302,228.18	916,443.00	1,574,385.72	1,055,627.96	1,233,305.00	177,677.04	
01-110-58012	Admin Bldg - Washroom Improvements	-	3,000.00	4,329.41	4,000.00	17,000.00	13,000.00	Council Chamber Washrooms - accessibility upgrades including automatic door opener - costs based on the Federally set rates under the Enabling Accessibility Fund - single occupant accessible washroom starts around \$16,849
01-110-58014	ADMIN Computers & Software	1,285.15	5,000.00	-	-	5,000.00	5,000.00	Annual computer renewals of \$5,000
01-110-58024	ADMIN Building - Repair Roof	200.00	10,000.00	-	10,000.00	50,000.00	40,000.00	Quote coming in for full roof replacement of \$50,000. Use prior year's funding of \$10,000.
01-110-58025	Capital - Building repairs	-	-	709.65	1,000.00	37,500.00	36,500.00	New meeting room (prior year repairs for locked door in basement, mirror indicator, etc.) & two doors. \$22,500 for Pavillon
01-110-58026	Capital - Office Furniture	-	-	938.93	1,016.00	2,000.00	984.00	Annual renewal costs
01-110-58030	Capital - Dehumidifiers	-	-	504.17	474.00	-	(474.00)	
01-110-58031	Capital - appliances	-	-	-	-	-	-	
01-110-58032	Capital - Folder & Stuffer	-	-	-	-	13,550.00	13,550.00	Expected to reduce time at tax billings from 3 days to 5 hours and quarterly water/sewer billings from 5 hours to 45 minutes
01-110-58100	CAPITAL Non-Budget Items	44,906.59	-	13,513.70	20,000.00	10,000.00	(10,000.00)	
Administration Capital Expenditures		46,391.74	18,000.00	19,995.86	36,490.00	135,050.00	98,560.00	
Net Department Taxation Requirements		(948,913.40)	(2,031,247.00)	(1,295,493.53)	(1,673,115.06)	(1,760,645.00)	(87,529.94)	

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-315-40000	FCM Grant for MAMP Studies	50,000.00	50,000.00	-	-	50,000.00	50,000.00	Submitted funding application
Asset Management Plan Revenue		50,000.00	50,000.00	-	-	50,000.00	50,000.00	
01-315-50000	MAMP Studies-Road, Water, Wastewater	58,725.70	50,000.00	34,282.94	-	62,500.00	62,500.00	
Asset Management Plan Operating Expenses		58,725.70	50,000.00	34,282.94	-	62,500.00	62,500.00	
Net Department Taxation Requirements		8,725.70	-	34,282.94	-	12,500.00	12,500.00	



F Protection Services Detailed Budget

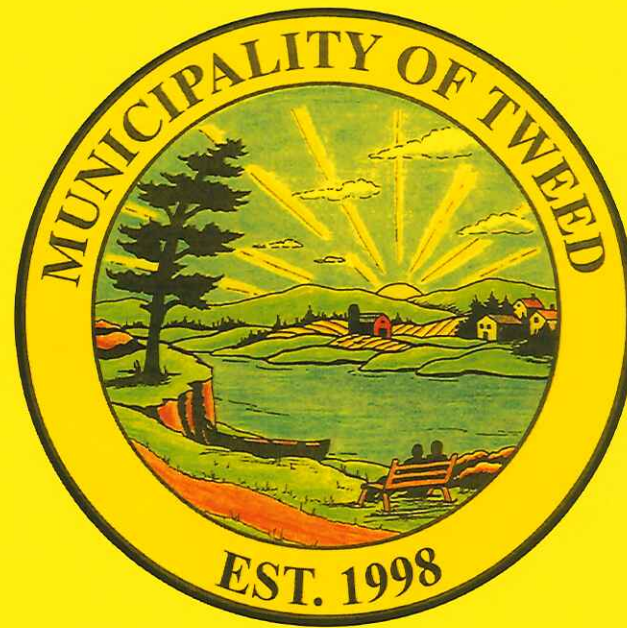
**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-210-40400	Transfer From Reserves	814.08	-	14,100.88	72,930.63	86,391.94	13,461.31	
01-210-40410	FIRE Revenues	69,352.23	25,000.00	19,984.96	25,000.00	25,000.00	-	
01-210-40600	FIRE COVID Phase 2	-	-	-	-	4,000.00	4,000.00	
Fire Revenues		70,166.31	25,000.00	34,085.84	97,930.63	115,391.94	17,461.31	
01-210-52015	FIRE Wages - Firefighters	70,876.29	45,000.00	71,349.06	87,500.00	90,000.00	2,500.00	Increase in dollar per point amount wages
01-210-52120	FIRE Employer Health Tax	1,598.14	-	-	1,600.00	1,600.00	-	
01-210-52140	FIRE WSIB	4,124.44	5,000.00	3,439.13	5,000.00	5,000.00	-	
01-210-52150	FIRE Group Insurance	3,777.46	3,000.00	3,679.49	4,000.00	4,500.00	500.00	
01-210-52185	FIRE Accident and Sickness	4,072.33	6,500.00	6,609.60	6,500.00	6,800.00	300.00	
01-210-52210	FIRE Clothing Allowance	5,228.82	5,000.00	3,553.01	5,000.00	5,000.00	-	
01-210-52416	FIRE Unit 1 - Pumper R&M	1,763.32	4,000.00	5,200.40	4,000.00	4,000.00	-	
01-210-52417	FIRE Unit 2 - Tanker R&M	2,176.51	3,000.00	507.53	3,000.00	3,000.00	-	
01-210-52418	FIRE Unit 3 - Van R&M	2,981.98	3,000.00	829.43	3,000.00	3,000.00	-	
01-210-52419	FIRE Unit 4 - Tanker R&M	1,664.85	3,000.00	1,669.60	3,500.00	3,500.00	-	
01-210-52420	FIRE Unit 5 - 1/2 Ton R&M	1,879.81	2,000.00	1,492.12	2,500.00	2,500.00	-	
01-210-52421	FIRE Inspection Test/R&M	10,167.12	12,000.00	9,355.28	12,000.00	12,000.00	-	
01-210-52510	FIRE Hydro/Water Sewer	3,887.18	4,000.00	3,150.20	3,500.00	3,500.00	-	
01-210-52515	FIRE Firehall Fuel	2,987.13	3,500.00	2,883.22	3,500.00	3,500.00	-	
01-210-52525	FIRE Training	15,214.61	15,000.00	15,485.27	20,000.00	20,000.00	-	
01-210-52535	FIRE Communications	4,472.22	7,500.00	4,770.04	7,500.00	7,500.00	-	
01-210-52540	FIRE Dispatch	11,785.80	12,600.00	12,390.20	12,600.00	15,800.00	3,200.00	Next generation 911/Who's Responding and Burn permit program
01-210-52545	FIRE Vehicle Gas	3,080.71	6,500.00	1,939.97	6,500.00	6,500.00	-	
01-210-52555	FIRE Building R&M	6,139.69	4,000.00	2,868.04	4,000.00	4,000.00	-	
01-210-52560	FIRE Prevention	2,104.31	3,000.00	1,490.39	3,000.00	3,000.00	-	
01-210-52565	FIRE Misc/Automatic Aid	5,166.02	5,500.00	2,225.33	5,500.00	6,000.00	500.00	Increase in mutual aid fees
01-210-52700	FIRE Supplies	8,327.69	14,000.00	10,501.11	14,286.00	14,000.00	(286.00)	
01-210-52705	FIRE Medical Supplies	2,001.95	3,000.00	1,288.32	3,000.00	3,000.00	-	
01-210-52706	FIRE Food for Firefighters	-	-	707.17	2,000.00	2,000.00	-	
01-210-53203	FIRE Festivities	1,659.39	1,800.00	-	1,800.00	1,800.00	-	
01-210-53270	FIRE Insurance	11,788.64	11,790.00	14,796.52	14,584.00	15,000.00	416.00	Increased costs
01-210-53280	FIRE Personal Protective Equip	15,388.80	15,000.00	15,284.27	17,644.63	17,000.00	(644.63)	
01-210-53285	FIRE Radio/Pagers/R&M	3,200.72	4,000.00	2,066.79	4,000.00	4,000.00	-	
01-210-53286	FIRE Mileage	1,096.65	1,000.00	280.53	1,500.00	1,500.00	-	
01-210-53350	Transfer to Reserves	82,644.63	-	100,000.00	100,000.00	44,000.00	(56,000.00)	Going to need a new roof in next couple of years and probably look at unit #5 replacement in 2 to 3 years and based on the long range asset management planning.

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-210-57030	COVID Supplies and other costs - Fire	-	-	6,069.24	-	4,000.00	4,000.00	Gloves and shields/gloves cleaning 2 times a week of station and truck after every call and washing of coverall and bunker gear/Sanitizer/gowns/masks N95 and surgical
Fire Operating Expenses		291,257.21	203,690.00	305,881.26	362,514.63	317,000.00	(45,514.63)	
01-215-50000	JOINT FIRE SERVICE BOARD	120,263.22	126,400.00	113,109.06	128,000.00	133,900.00	5,900.00	Proposed 2021 budget from JFSB
Joint Fire Operating Expenses		120,263.22	126,400.00	113,109.06	128,000.00	133,900.00	5,900.00	
01-210-58010	FIRE Communications Repeater on Tower	273.19	20,000.00	-	20,000.00	20,000.00	-	Carried forward project as still waiting on licencing approval
01-210-58011	FIRE Reface Front of Fire Hall	814.08	22,000.00	3,333.53	50,000.00	80,000.00	30,000.00	Increased budget and redesigned layout
01-210-58028	Capital - Off road vehicle	-	-	22,586.43	22,500.00	-	(22,500.00)	
01-210-58032	Capital - High volume hose replacement	-	-	7,200.25	7,500.00	-	(7,500.00)	
01-210-58034	Capital - Air packs and bottle replacement	-	-	24,084.84	18,000.00	-	(18,000.00)	
01-210-58035	Capital - Heat alarm detector	-	-	3,678.62	5,000.00	-	(5,000.00)	
Fire Capital Expenditures		1,087.27	42,000.00	60,883.67	123,000.00	100,000.00	(23,000.00)	
Net Fire Department Taxation Requirements		342,441.39	347,090.00	445,788.15	515,584.00	435,508.06	(80,075.94)	

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-220-51300	POLICING OPP	1,094,725.79	1,106,392.00	998,817.16	1,103,745.00	1,077,289.00	(26,456.00)	Based on the 2021 proposed submission from OPP
01-220-51310	POLICING CPAC	5,407.21	5,000.00	2,148.52	5,000.00	5,000.00	-	
Policing Operating Expenses		1,100,133.00	1,111,392.00	1,000,965.68	1,108,745.00	1,082,289.00	(26,456.00)	
Net Department Taxation Requirements		1,100,133.00	1,111,392.00	1,000,965.68	1,108,745.00	1,082,289.00	(26,456.00)	
01-230-40500	ANIMAL CONTROL Dog Tags	7,138.00	6,000.00	6,245.00	6,000.00	6,000.00	-	
Animal Control Revenues		7,138.00	6,000.00	6,245.00	6,000.00	6,000.00	-	
01-230-52000	ANIMAL CONTROL Salaries and Wages	8,420.73	9,500.00	7,163.91	9,500.00	6,900.00	(2,600.00)	Updated to epected average monthly costs
01-230-52190	ANIMAL CONTROL Mileage	1,153.85	1,500.00	1,468.59	1,500.00	1,500.00	-	
01-230-52700	ANIMAL CONTROL Supplies	826.25	550.00	381.34	550.00	550.00	-	
01-230-52710	ANIMAL CONTROL Kennel	4,796.97	2,500.00	9,240.00	4,800.00	8,965.00	4,165.00	Updated to correct contracted rates
Animal Control Operating Expenses		15,197.80	14,050.00	18,253.84	16,350.00	17,915.00	1,565.00	
Net Department Taxation Requirements		8,059.80	8,050.00	12,008.84	10,350.00	11,915.00	1,565.00	
01-235-40500	LIVESTOCK VALUATION Admin Fees	630.00	450.00	480.00	450.00	450.00	-	
Livestock Valuation Revenues		630.00	450.00	480.00	450.00	450.00	-	
01-235-52000	LIVESTOCK EVALUATION Remuneration	675.00	500.00	641.95	500.00	500.00	-	
01-235-52190	LIVESTOCK EVALUATION Mileage	134.46	150.00	184.36	150.00	150.00	-	
01-235-52710	LIVESTOCK EVALUATION Misc/Supplies	-	200.00	-	200.00	200.00	-	
Livestock Valuation Operating Expenses		809.46	850.00	826.31	850.00	850.00	-	
Net Department Taxation Requirements		179.46	400.00	346.31	400.00	400.00	-	
01-250-52000	BYLAW Salaries and Wages	13,803.34	20,000.00	5,120.93	3,600.00	-	(3,600.00)	Now through Joint Contract
01-250-52700	BYLAW Supplies	-	150.00	58.70	100.00	500.00	400.00	Increase to purchase some trail cams to help in investigations as well as a digital camera.
01-255-52000	Joint By-Law Contract Costs	-	-	24,072.00	26,250.00	30,000.00	3,750.00	Increase to full year estimate
By-Law Operating Expenses		13,803.34	20,150.00	29,251.63	29,950.00	30,500.00	550.00	
Net Department Taxation Requirements		13,803.34	20,150.00	29,251.63	29,950.00	30,500.00	550.00	
01-270-51000	CONSERVATION AUTHORITY Levy	69,051.00	64,851.00	64,192.00	68,602.00	69,128.00	526.00	
Conservation Authority Operating Expenses		69,051.00	64,851.00	64,192.00	68,602.00	69,128.00	526.00	
Net Department Taxation Requirements		69,051.00	64,851.00	64,192.00	68,602.00	69,128.00	526.00	



G Transportation Services Detailed Budget

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-310-40135	GRANT Gas Tax Revenue	-	366,704.00	884,197.10	929,604.00	419,000.00	(510,604.00)	\$374,000 for Napanee Rd, \$45,000 for Marlbank Rd Guardrails
01-310-40142	GRANT OCIF Formula Component Funding	131,010.00	131,010.00	132,396.00	132,396.00	135,000.00	2,604.00	
01-310-40141	ROADS - ICIP - Hawkins Bay Bridge	-	-	1,202,264.84	1,475,774.30	-	(1,475,774.30)	Project is now completed
01-310-40400	Transfer From Reserves	537,277.64	-	844,864.21	925,659.00	739,692.00	(185,967.00)	
01-310-40404	ROADS Receipts	7,113.61	4,000.00	48,965.73	4,000.00	6,453.00	2,453.00	Increased \$2,453 for Arena's share of PW time and sand/salt for arena parking lot maintenance
01-310-40600	COVID Phase 2 Funding	-	-	-	-	2,900.00	2,900.00	
Road Revenues		675,401.25	501,714.00	3,112,687.88	3,467,433.30	1,303,045.00	(2,164,388.30)	
01-310-52000	ROADS Salaries and Wages	543,686.21	580,500.00	541,114.62	593,329.00	653,911.00	60,582.00	Reflects By 2019-07 2021 changes
01-310-52010	ROADS Standby Wages	2,750.00	3,000.00	3,000.00	3,000.00	3,000.00	-	Reflects By 2019-07 2021 changes
01-310-52030	ROADS Part - Time Staff Wages	39,211.11	37,000.00	59,903.09	44,500.00	44,500.00	-	Reflects By 2019-07 2021 changes
01-310-52040	ROADS Over Time Wages	33,195.65	30,000.00	19,421.25	35,000.00	35,000.00	-	Reflects By 2019-07 2021 changes
01-310-52100	ROADS CPP	30,211.50	32,000.00	32,255.40	33,621.00	38,296.00	4,675.00	Reflects By 2019-07 2021 changes
01-310-52110	ROADS EI	11,614.94	13,000.00	11,993.76	12,445.00	13,626.00	1,181.00	Reflects By 2019-07 2021 changes
01-310-52120	ROADS Employer Health Tax	13,695.22	14,500.00	12,079.13	14,319.00	15,514.00	1,195.00	Reflects By 2019-07 2021 changes
01-310-52130	ROADS OMERS	55,259.93	56,500.00	45,916.72	56,033.00	60,796.00	4,763.00	Reflects By 2019-07 2021 changes
01-310-52140	ROADS WSIB	22,123.07	23,000.00	19,574.40	25,700.00	27,844.00	2,144.00	Reflects By 2019-07 2021 changes
01-310-52150	ROADS Group Insurance	8,104.10	8,430.00	8,152.96	5,922.00	7,608.00	1,686.00	Reflects By 2019-07 2021 changes
01-310-52160	ROADS Extended Health care	42,447.60	45,000.00	38,740.14	44,431.00	48,686.00	4,255.00	Reflects By 2019-07 2021 changes
01-310-52170	ROADS RRSP	3,258.10	3,300.00	24,264.25	3,200.00	4,663.00	1,463.00	Reflects By 2019-07 2021 changes
01-310-52180	ROADS Dental Plan	17,577.00	21,500.00	13,033.12	27,500.00	30,000.00	2,500.00	Reflects By 2019-07 2021 changes
01-310-52202	ROADS Advertising	-	500.00	914.89	500.00	500.00	-	
01-310-52206	ROADS Uniform Rental	5,131.60	5,000.00	5,949.16	5,000.00	5,500.00	500.00	Add additional employee position
01-310-52208	ROADS Clothing Allowance	3,267.73	3,000.00	3,250.75	3,000.00	3,200.00	200.00	Add additional employee position
01-310-52210	ROADS Boot Allowance	2,200.00	2,200.00	2,200.00	2,200.00	2,400.00	200.00	Add additional employee position
01-310-52212	ROADS Bridges and Culverts	12,690.34	12,000.00	16,436.16	12,000.00	12,000.00	-	
01-310-52214	ROADS Brushing and Tree Trimming	3,987.73	4,000.00	5,337.17	4,000.00	4,000.00	-	
01-310-52216	ROADS Dust Reduction	107,251.25	105,000.00	111,536.03	105,000.00	110,000.00	5,000.00	Spraying more roads - increase cost
01-310-52218	ROADS Gravel Resurfacing	-	275,000.00	269,949.27	275,000.00	275,000.00	-	
01-310-52220	ROADS Sanding and Salting	298,785.95	275,000.00	272,946.62	275,000.00	275,000.00	-	
01-310-52222	ROADS Culvert Thawing	2,871.01	35,000.00	3,420.30	2,500.00	2,500.00	-	
01-310-52224	ROADS Hardtop Patching	16,510.59	17,000.00	20,436.16	17,000.00	17,000.00	-	
01-310-52226	ROADS Shoulder Maintenance	656.86	2,000.00	1,792.75	2,000.00	2,000.00	-	
01-310-52228	ROADS Signs and 911	5,981.51	7,000.00	5,998.46	7,000.00	7,000.00	-	
01-310-52232	ROADS Line Painting	30,823.05	34,000.00	37,956.87	40,000.00	40,000.00	-	
01-310-52234	ROADS Standby	45,741.12	36,000.00	74,921.81	55,000.00	55,000.00	-	
01-310-52236	ROADS O/S Grass Mowing	-	-	26,712.00	30,000.00	30,000.00	-	

**Municipality of Tweed
Draft 2021 Budget**

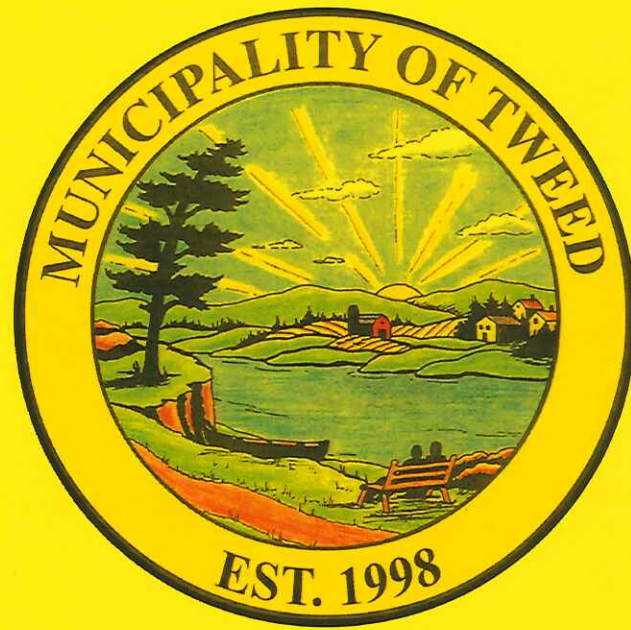
Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-310-52238	ROADS O/S Rental Ditching	-	-	-	9,570.00	-	(9,570.00)	
01-310-52242	ROADS O/S Snow Plowing	94,478.59	85,000.00	83,786.69	85,000.00	79,403.00	(5,597.00)	Reduced by \$5,597 portion relating to arena parking lot
01-310-52244	ROADS O/S Sweeping	25,948.80	30,000.00	30,528.00	30,000.00	30,000.00	-	
01-310-52246	ROADS O/S Grading	14,597.47	10,000.00	5,556.10	2,000.00	2,000.00	-	
01-310-52250	ROADS Garage R&M	10,944.06	6,000.00	8,105.41	6,000.00	6,000.00	-	
01-310-52252	ROADS Shop / Works Utilities	17,488.97	15,000.00	10,282.21	15,000.00	15,000.00	-	
01-310-52254	ROADS Shop / Works Fuel	21,126.87	20,000.00	14,269.75	20,000.00	15,000.00	(5,000.00)	New propane heaters
01-310-52256	ROADS Shop / Works Supplies	11,373.38	15,000.00	17,423.23	19,239.00	19,000.00	(239.00)	
01-310-52258	ROADS Shop / Works Telephone / Radio	11,597.62	11,000.00	11,036.18	11,000.00	11,000.00	-	
01-310-52262	ROADS Gas and Oil	40,346.47	45,000.00	29,650.06	45,000.00	45,000.00	-	
01-310-52264	ROADS Diesel Fuel	154,460.91	150,000.00	114,600.10	150,000.00	150,000.00	-	
01-310-52300	ROADS Grass Mower (On Tractor #41)	603.11	2,000.00	1,238.51	2,000.00	2,000.00	-	
01-310-52305	ROADS Truck #1 - 2017 Mack	1,820.36	5,000.00	12,692.76	5,000.00	8,000.00	3,000.00	
01-310-52310	ROADS Truck #20 - 2015 Mack	4,199.16	5,000.00	9,208.74	5,000.00	8,000.00	3,000.00	
01-310-52320	ROADS Truck #60 - 2009 Ford Sterling	19,427.08	10,000.00	17,922.21	15,000.00	15,000.00	-	
01-310-52325	ROADS Truck #40 - 2012 Intern	11,389.68	10,000.00	24,833.97	15,000.00	15,000.00	-	
01-310-52327	ROADS Truck #2 - 2012 Blue 3/4 Ton	655.98	4,000.00	2,863.56	4,000.00	4,000.00	-	
01-310-52328	ROADS Truck #70 - 2015 Mack	12,207.45	7,000.00	12,931.11	7,000.00	9,000.00	2,000.00	
01-310-52330	ROADS Truck #10 - 2011 Intern	17,621.58	10,000.00	20,029.32	10,000.00	10,000.00	-	
01-310-52332	ROADS Truck #4 - 2006 One Ton Blue	2,511.53	4,000.00	2,047.17	4,000.00	4,000.00	-	
01-310-52335	ROADS Truck #3 - 2007 Two Ton Black	2,968.49	6,000.00	5,814.96	4,000.00	40.00	(3,960.00)	
01-310-52340	ROADS Truck #301 - 2016 Blue Ford 1/2 Ton	1,344.16	3,000.00	1,543.84	3,000.00	3,000.00	-	
01-310-52345	ROADS Truck #302 - 2014 Dodge	1,669.44	3,000.00	3,127.23	3,000.00	-	(3,000.00)	
01-310-52350	ROADS Truck #300 - 2008 Blue Ford Pickup	1,877.83	3,000.00	235.80	3,000.00	-	(3,000.00)	
01-310-52352	ROADS Truck #5 - 2010 Dodge	3,773.00	3,000.00	921.14	3,000.00	-	(3,000.00)	
01-310-52355	ROADS Float - 1994	-	1,000.00	-	1,000.00	1,000.00	-	
01-310-52360	ROADS Grader #21 - 2000 740 Volvo	13,733.62	15,000.00	18,300.41	15,000.00	15,000.00	-	
01-310-52365	ROADS Grader - 2019 Cat	-	-	5,848.10	5,000.00	5,000.00	-	
01-310-52370	ROADS Loader #31 - L70 Volvo	13,076.02	3,000.00	786.92	3,000.00	3,000.00	-	
01-310-52372	ROADS Loader #35 - 2013 John Deere	5,339.67	3,000.00	5,618.89	13,000.00	18,000.00	5,000.00	4 new tires \$12,000
01-310-52375	ROADS Excavator	8,282.35	8,000.00	11,157.20	8,000.00	8,000.00	-	
01-310-52380	ROADS Tractor #41 - New Holland	101.96	3,000.00	-	3,000.00	3,000.00	-	
01-310-52385	ROADS Backhoe #51 - 580	4,871.10	6,000.00	6,454.31	6,000.00	2,000.00	(4,000.00)	Capital Request Replacement
01-310-52392	ROADS Sidewalk Plow #54	2,604.62	2,000.00	2,758.53	2,000.00	2,000.00	-	
01-310-52400	ROADS Grader Plow Steel	25,041.96	25,000.00	23,660.79	25,000.00	25,000.00	-	
01-310-52405	ROADS Equipment R&M	77.43	1,000.00	660.67	1,000.00	1,000.00	-	
01-310-52415	ROADS Skootamatta Lane Agreement	48,332.06	60,000.00	15,040.00	30,000.00	-	(30,000.00)	Ended September 2020
01-310-52420	ROADS Truck Licenses	13,553.50	15,000.00	51.00	15,000.00	15,000.00	-	
01-310-52422	ROADS GPS System	8,426.67	6,000.00	5,343.44	7,000.00	7,000.00	-	
01-310-52425	ROADS Sidewalks R&M	-	1,000.00	-	1,000.00	1,000.00	-	
01-310-53202	ROADS Training	518.97	3,000.00	4,733.54	5,500.00	8,500.00	3,000.00	Supervisor - Road School (other staff)?
01-310-53270	ROADS Insurance	41,342.19	40,420.00	44,646.00	44,646.00	45,539.00	893.00	2% inflationary increase
01-310-53350	Transfer to Reserves	293,544.00	-	214,106.00	214,106.00	381,300.00	167,194.00	\$210,000 for equipment and \$50,000 for bridges, \$46,300 for 2 Ton replacement in 2022, half of backhoe \$75,000
01-310-57010	COVID Salaries - Public Works	-	-	4,095.52	-	-	-	No specific salary impact expected
01-310-57020	COVID Benefits - Public Works	-	-	1,218.42	-	-	-	No specific impact expected
01-310-57030	COVID Supplies and other costs - Public Works	-	-	1,156.96	-	2,900.00	2,900.00	1 case of hand sanitizer/month, 20 tubs cleaning wipes/month
Road Operating Expenses		2,322,311.28	2,334,850.00	2,495,491.99	2,609,261.00	2,819,226.00	209,965.00	
01-310-55000	ROADS Capital Expense	-	-	36,189.56	-	-	-	

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-310-58102	ROADS CAPITAL - Maribank Road	-	-	1,016,593.10	1,062,000.00	200,821.00	(861,179.00)	Guard rails
01-310-58106	ROADS CAPITAL - Hawkins Bay Bridge	-	1,400,000.00	1,442,717.80	1,776,194.30	-	(1,776,194.30)	
01-310-58112	CAPITAL Rapids Road	-	-	85,514.14	86,000.00	-	(86,000.00)	
01-310-58113	CAPITAL Greatrix Bridge	-	-	31,081.06	50,000.00	300,000.00	250,000.00	
01-310-58127	ROADS CAPITAL - Napanee Rd	-	-	-	-	660,150.00	660,150.00	Main street in Maribank and Napanee Rd South to Cold Water Rd
01-310-58129	CAPITAL Tractor and boom mower	-	-	257,546.29	266,000.00	-	(266,000.00)	
01-310-58130	CAPITAL Stoco Sand Storage Building	-	-	247,277.74	252,000.00	-	(252,000.00)	
01-310-58131	CAPITAL Roads	-	-	-	-	225,000.00	225,000.00	Resurface with Everlife HMA 30 mm Hotmix - all streets in Actinolite, Gallagher Rd, Old Troy Rd, Declair Rd
01-310-58132	CAPITAL Equipment & Vehicles	-	-	-	-	35,000.00	35,000.00	New culvert steamer \$20,000, clutch for grader \$15,000
Road Capital Expenditures		-	1,400,000.00	3,116,919.69	3,492,194.30	1,420,971.00	(2,071,223.30)	
Net Department Taxation Requirements		1,646,910.03	3,233,136.00	2,499,723.80	2,634,022.00	2,937,152.00	303,130.00	
01-320-40045	STREETLIGHTS Special Charges	41,338.97	41,350.00	40,248.09	40,350.00	25,950.00	(14,400.00)	
Streetlight Revenues		41,338.97	41,350.00	40,248.09	40,350.00	25,950.00	(14,400.00)	
01-320-54000	STREETLIGHTS Utilities - Tweed	8,528.16	10,000.00	6,913.82	10,000.00	6,500.00	(3,500.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54002	STREETLIGHTS R&M - Tweed	528.02	1,000.00	-	1,000.00	500.00	(500.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54004	STREETLIGHTS R&M - Actinolite	1,814.75	2,200.00	764.08	2,200.00	1,000.00	(1,200.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54006	STREETLIGHTS R&M - Queensborough	758.93	900.00	609.04	900.00	500.00	(400.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54008	STREETLIGHTS R&M - Maribank	2,472.66	2,000.00	1,634.56	2,000.00	1,500.00	(500.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54010	STREETLIGHTS R&M - Thomasburg	1,705.37	2,000.00	1,370.73	2,000.00	1,200.00	(800.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54012	STREETLIGHTS R&M - Stoco	198.53	250.00	136.75	250.00	250.00	-	
01-320-54050	STREETLIGHTS Traffic Lights Utilities	14,257.51	15,000.00	11,576.98	15,000.00	12,000.00	(3,000.00)	LED upgrade expected to be fully repaid by end of 2020
01-320-54052	STREETLIGHTS Traffic Lights R&M	9,382.69	7,000.00	1,322.88	7,000.00	2,500.00	(4,500.00)	LED upgrade expected to be fully repaid by end of 2020
Streetlight Operating Expenses		39,646.62	40,350.00	24,328.84	40,350.00	25,950.00	(14,400.00)	
Net Department Taxation Requirements		(1,692.35)	(1,000.00)	(15,919.25)	-	-	-	
01-330-40216	PITS & QUARRIES Revenue	21,363.58	-	14,780.00	-	-	-	
01-330-40218	AGGREGATE Investment Income	-	-	2,399.68	4,000.00	4,000.00	-	Investment interest
01-330-40400	Transfer from reserves	12,876.71	-	-	-	20,000.00	20,000.00	Carry forward 2020 budget
Aggregate Revenues		34,240.29	-	17,179.68	4,000.00	24,000.00	20,000.00	
01-330-53200	PITS & QUARRIES Expense	1,773.67	1,000.00	-	1,000.00	-	(1,000.00)	
01-330-53350	Transfer to Reserves	31,981.43	-	2,399.68	4,000.00	4,000.00	-	Transfer of investment interest
Aggregate Operating Expenses		33,755.10	1,000.00	2,399.68	5,000.00	4,000.00	(1,000.00)	
01-330-58014	GRAVEL PIT Esker Rd Pit Licence	12,876.71	50,000.00	80,000.00	80,000.00	20,000.00	(60,000.00)	Proposed costs from consultant

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
	Aggregate Capital Expenditures	12,876.71	50,000.00	80,000.00	80,000.00	20,000.00	(60,000.00)	
	Net Department Taxation Requirements	12,391.52	51,000.00	65,220.00	81,000.00	-	(81,000.00)	



H Environmental Services Detailed Budget

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-410-40035	SANITARY SEWER Levy	433,849.13	440,000.00	446,430.54	445,000.00	447,225.00	2,225.00	
01-410-40128	SANITARY SEWER ICIP Funding	-	-	-		2,066,938.00	2,066,938.00	Awaiting application response
01-410-40200	SANITARY SEWER Loan Proceeds	-	-	-		1,033,062.00	1,033,062.00	Lagoon development
01-410-40204	SANITARY SEWER Penalty Revenue	3,843.77	4,500.00	5,016.73	4,500.00	4,500.00	-	
01-410-40400	Transfer From Reserves	-	-	551,463.95	560,000.00		(560,000.00)	
Sewer Revenues		437,692.90	444,500.00	1,002,911.22	1,009,500.00	3,551,725.00	2,542,225.00	
01-410-52000	SANITARY SEWER Salaries and Wages	29,316.90	30,600.00	30,600.00	30,600.00	30,600.00	-	
01-410-53130	SANITARY SEWER Hydro - River St Pumping Station	18,638.98	20,000.00	13,784.14	20,000.00	20,000.00	-	
01-410-53350	Transfer to Reserves	192,477.84	-	183,587.50	264,916.00	274,521.00	9,605.00	Department surplus to fund future capital needs
01-410-54102	SANITARY SEWER R&M	1,785.58	5,000.00	2,848.57	5,000.00	5,000.00	-	
01-410-54104	SANITARY SEWER Storm Sewer R&M	2,204.50	1,000.00	5,998.75	6,000.00		(6,000.00)	
01-410-54118	SANITARY SEWER Waste Water Contract - OCWA	105,199.80	110,000.00	104,864.04	110,000.00	110,000.00	-	
Sewer Operating Expenses		349,623.60	166,600.00	341,683.00	436,516.00	440,121.00	3,605.00	
01-410-58021	SANITARY SEWER Lagoon Development	-	100,000.00	551,463.95	560,000.00	3,100,000.00	2,540,000.00	
01-410-58022	SANITARY SEWER OCWA	3,702.54	12,524.00	-	12,984.00	11,604.00	(1,380.00)	
Sewer Capital Expenditures		3,702.54	112,524.00	551,463.95	572,984.00	3,111,604.00	2,538,620.00	
Net Sewer Department		(84,366.76)	(165,376.00)	(109,764.27)	-	-	-	

**Municipality of Tweed
Draft 2021 Budget**

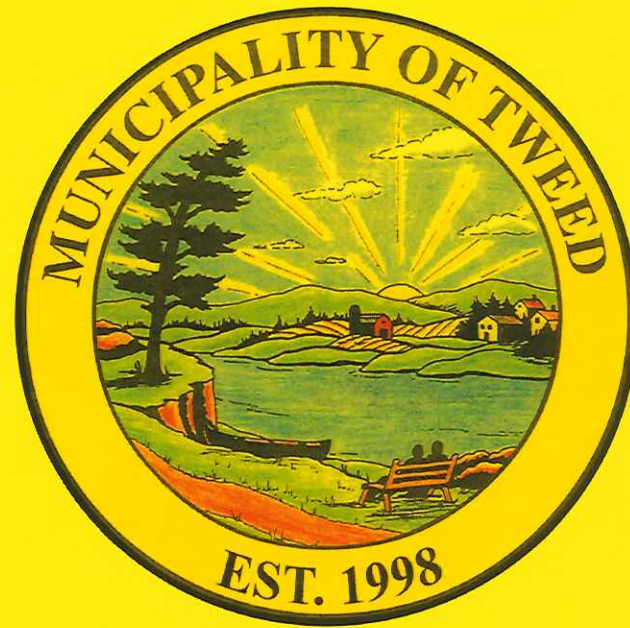
Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-420-40036	WATER Levy	411,310.41	425,000.00	424,862.22	430,000.00	432,150.00	2,150.00	
01-420-40204	WATER Penalty Revenue	4,123.16	4,000.00	5,327.73	4,000.00	400.00	(3,600.00)	
01-420-40400	Transfer From Reserves	-	-	-	-	-	-	
Water Revenues		415,433.57	429,000.00	430,189.95	434,000.00	432,550.00	(1,450.00)	
01-420-52000	WATER Salaries and Wages	62,158.90	64,900.00	64,899.00	64,900.00	64,900.00	-	
01-420-52202	WATER Training	-	1,000.00	-	5,000.00	5,000.00	-	
01-420-52816	WATER Property Tax - PIL	-	-	2,352.23	2,371.00	2,371.00	-	
01-420-53130	WATER Hydro - Well #2 & #3	29,229.21	30,000.00	22,094.94	30,000.00	30,000.00	-	
01-420-53350	Transfer to Reserves	70,983.44	-	32,261.73	71,839.00	103,551.00	31,712.00	Department surplus to fund future capital needs
01-420-54106	WATER Mains R&M	21,271.37	8,000.00	494.97	10,000.00	10,000.00	-	
01-420-54108	WATER Fire Hydrant R&M	988.75	1,000.00	4,852.40	1,000.00	1,000.00	-	
01-420-54110	WATER Meters R&M	6,403.90	1,000.00	2,385.83	1,000.00	1,000.00	-	Purchased in 2020 (stock)
01-420-54112	WATER Contract - OCWA	154,176.26	155,000.00	152,275.28	155,000.00	155,000.00	-	
01-420-54113	WATER - ORO - OCWA	32,130.72	35,000.00	32,129.28	35,000.00	35,000.00	-	
01-420-54114	WATER Licensing - DWQMS	1,296.56	1,500.00	1,143.47	1,500.00	1,500.00	-	
01-420-54116	WATER R&M / Supplies	1,055.79	1,000.00	1,097.20	1,000.00	1,000.00	-	
Water Operating Expenses		379,694.90	298,400.00	315,986.33	378,610.00	410,322.00	31,712.00	
01-420-58011	WATER Water Meters & (3) Hydrants & Valves	-	-	-	26,000.00	-	(26,000.00)	
01-420-58022	WATER OCWA	20,158.78	15,660.00	12,470.27	29,390.00	22,228.00	(7,162.00)	
Water Capital Expenditures		20,158.78	15,660.00	12,470.27	55,390.00	22,228.00	(33,162.00)	
Net Water Department		(15,579.89)	(114,940.00)	(101,733.35)	-	-	-	

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-430-40040	GARBAGE COLLECTION Special Charges	35,948.36	36,000.00	37,017.00	37,015.00	37,672.00	657.00	
Garbage Collection Revenues		35,948.36	36,000.00	37,017.00	37,015.00	37,672.00	657.00	
01-430-52221	GARBAGE COLLECTION Waste Collection	36,589.04	36,000.00	37,038.04	37,015.00	37,672.00	657.00	Village pickup weekly of \$37,672
Garbage Collection Operating Expenses		36,589.04	36,000.00	37,038.04	37,015.00	37,672.00	657.00	
Net Department Taxation Requirements		640.68	-	21.04	-	-	-	
01-440-40216	GARBAGE COLLECTION Bag Tag Revenue	189,060.68	250,000.00	202,386.41	200,000.00	200,000.00	-	
01-440-40218	Garbage Collection - Investment Income	12,424.31	-	33,626.89	12,500.00	15,000.00	2,500.00	
01-440-40400	Transfer From Reserves	111,193.25	-	2,723.18	26,000.00	122,000.00	96,000.00	
01-440-40600	COVID Phase 2 Funding	-	-	-	-	24,922.00	24,922.00	
WDS Revenues		312,678.24	250,000.00	238,736.48	238,500.00	361,922.00	123,422.00	
01-440-52000	GARBAGE DISPOSAL Salaries and Wages	109,594.55	119,000.00	117,246.20	118,576.00	142,534.00	23,958.00	Reflects By 2019-07 2021 changes
01-440-52100	GARBAGE DISPOSAL CPP	4,913.17	5,500.00	6,350.87	5,972.00	7,074.00	1,102.00	Reflects By 2019-07 2021 changes
01-440-52110	GARBAGE DISPOSAL EI	2,250.79	2,500.00	2,960.67	2,325.00	2,685.00	360.00	Reflects By 2019-07 2021 changes
01-440-52120	GARBAGE DISPOSAL EHT	2,382.67	2,500.00	2,503.92	2,463.00	2,387.00	(76.00)	Reflects By 2019-07 2021 changes
01-440-52130	GARBAGE DISPOSAL OMERS	-	-	-	5,107.00	5,193.00	86.00	Reflects By 2019-07 2021 changes
01-440-52140	GARBAGE DISPOSAL WSIB	3,848.93	4,000.00	4,057.60	4,421.00	4,285.00	(136.00)	Reflects By 2019-07 2021 changes
01-440-52150	GARBAGE DISPOSAL Group Insurance	1,074.56	1,075.00	1,175.82	768.00	936.00	168.00	Reflects By 2019-07 2021 changes
01-440-52160	GARBAGE DISPOSAL Extended Health care	11,082.83	8,000.00	5,627.32	12,066.00	8,115.00	(3,951.00)	Reflects By 2019-07 2021 changes
01-440-52170	GARBAGE DISPOSAL RRSP	7,841.67	8,100.00	21,856.90	2,894.00	2,051.00	(843.00)	Reflects By 2019-07 2021 changes
01-440-52180	GARBAGE DISPOSAL Dental Plan	5,319.65	3,500.00	6,722.68	7,500.00	5,000.00	(2,500.00)	Reflects By 2019-07 2021 changes
01-440-52200	GARBAGE DISPOSAL Repair & Mtce	8,025.03	3,000.00	5,277.98	3,000.00	3,000.00	-	
01-440-52202	GARBAGE DISPOSAL Communications/Advertise	443.77	600.00	228.67	600.00	600.00	-	
01-440-52206	GARBAGE DISPOSAL Uniform Rental/Boot Allowance	2,469.11	2,400.00	2,620.86	2,400.00	2,400.00	-	
01-440-52211	GARBAGE DISPOSAL Marlbank Road Monitoring/D&O Plan	22,865.26	22,000.00	22,551.24	22,000.00	24,000.00	2,000.00	Based on Sep 23, 2020 quote
01-440-52215	GARBAGE DISPOSAL Hunt Road Monitoring/D&O	23,269.20	15,000.00	29,048.47	15,000.00	17,000.00	2,000.00	Based on Sep 23, 2020 quote
01-440-52235	GARBAGE DISPOSAL Loader #52	2,062.84	3,000.00	366.56	3,000.00	3,000.00	-	
01-440-52238	GARBAGE DISPOSAL Compactor	7,895.47	3,000.00	307.49	3,000.00	3,000.00	-	
01-440-52816	GARBAGE DISPOSAL Property Tax - PIL	-	-	3,440.64	3,468.00	3,537.00	69.00	2% budget increase
01-440-53202	GARBAGE DISPOSAL Training	-	1,000.00	-	1,000.00	1,000.00	-	
01-440-53240	GARBAGE DISPOSAL Supplies	318.18	500.00	272.50	500.00	500.00	-	
01-440-53242	GARBAGE DISPOSAL Bulk Items Removal	98,095.61	90,000.00	94,329.74	90,000.00	90,000.00	-	
01-440-53270	WASTE Insurance	-	-	832.68	833.00	850.00	17.00	2% inflationary increase
01-440-53350	Transfer to Reserves	-	-	140,064.36	122,500.00	215,000.00	92,500.00	
01-440-57010	COVID Salaries - Waste	-	-	22,359.03	-	21,050.00	21,050.00	Based on 1 extra staff required on average 22 hours per week
01-440-57020	COVID Benefits - Waste	-	-	6,651.82	-	2,625.00	2,625.00	Based on estimated 12.47% (CPP, EI, EHT, WSIB) of COVID salaries
01-440-57030	COVID Supplies and other costs - Waste	-	-	367.94	-	1,247.00	1,247.00	1 case of hand sanitizer/month, 5 tubs cleaning wipes/month

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
WDS Operating Expenses		313,753.29	294,675.00	497,221.96	429,393.00	569,069.00	139,676.00	
01-440-58000	GARBAGE DISPOSAL Blu Metric Capital	13,097.64	42,000.00	2,723.18	26,000.00	32,000.00	6,000.00	Based on Sep 23, 2020 quote
WDS Capital Expenditures		13,097.64	42,000.00	2,723.18	26,000.00	32,000.00	6,000.00	
Net Department Taxation Requirements		14,172.69	86,675.00	261,208.66	216,893.00	239,147.00	22,254.00	
01-450-52225	RECYCLING Waste Service Board	77,206.12	90,000.00	82,486.89	81,875.00	87,601.00	5,726.00	Cost estimates based on village estimate of \$87,600.12
Recycling Operating Expenses		77,206.12	90,000.00	82,486.89	81,875.00	87,601.00	5,726.00	
Net Department Taxation Requirements		77,206.12	90,000.00	82,486.89	81,875.00	87,601.00	5,726.00	



I Recreation Services Detailed Budget

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-510-40129	PARKS Downtown Revitalization	-	-	5,700.13	5,700.13	-	(5,700.13)	
01-510-40152	PARKS - Insurance Grants	-	-	5,000.00	5,000.00	-	(5,000.00)	
01-510-40157	PARKS - Kiwanis Donations	24,490.00	24,490.00	18,942.00	-	-	-	
01-510-40158	PARKS - Other Grants	-	-	84,000.00	84,000.00	336,000.00	252,000.00	Anticipated funding for Kiwanis playground
01-510-40159	PARKS - Donations	-	-	3,055.00	-	-	-	
01-510-40400	Transfer From Reserves	7,681.22	7,681.22	14,134.83	44,000.00	87,500.00	43,500.00	See capital sheets
01-510-40600	PARKS COVID Phase 2	-	-	-	-	37,298.00	37,298.00	Based on expected application opportunity
01-510-40702	RECREATION Revenue	13,483.06	13,483.06	1,476.98	4,700.00	4,700.00	-	
Parks Revenue		45,654.28	45,654.28	132,308.94	143,400.13	465,498.00	322,097.87	
01-510-52000	PARKS Salaries and Wages	112,162.34	112,162.34	106,616.59	111,235.00	106,484.00	(4,751.00)	Reflects By 2019-07 2021 changes
01-510-52100	PARKS CPP	5,224.98	5,224.98	5,904.10	5,336.00	5,366.00	30.00	Reflects By 2019-07 2021 changes
01-510-52110	PARKS EI	2,336.28	2,336.28	2,414.64	2,099.00	2,077.00	(22.00)	Reflects By 2019-07 2021 changes
01-510-52120	PARKS Employer Health Tax	2,252.56	2,252.56	2,256.52	2,184.00	2,087.00	(97.00)	Reflects By 2019-07 2021 changes
01-510-52130	PARKS OMERS	7,489.55	7,489.55	7,522.74	7,430.00	6,929.00	(501.00)	Reflects By 2019-07 2021 changes
01-510-52140	PARKS WSIB	3,638.73	3,638.73	3,656.72	3,920.00	3,745.00	(175.00)	Reflects By 2019-07 2021 changes
01-510-52150	PARKS Group Insurance	1,038.71	1,038.71	977.02	753.00	855.00	102.00	Reflects By 2019-07 2021 changes
01-510-52160	PARKS Extended Health Care	5,877.38	5,877.38	(118.93)	6,049.00	4,786.00	(1,263.00)	Reflects By 2019-07 2021 changes
01-510-52180	PARKS Dental Plan	2,901.63	2,901.63	913.68	3,750.00	3,750.00	-	Reflects By 2019-07 2021 changes
01-510-52190	PARKS Mileage	-	-	9.00	200.00	200.00	-	
01-510-52210	PARKS Boot/Clothing Allowance	1,414.88	1,414.88	1,546.01	1,400.00	1,400.00	-	
01-510-52510	PARKS Hydro/Water Sewer	10,348.85	10,348.85	6,983.63	9,500.00	9,500.00	-	
01-510-52545	PARKS Gas	7,871.60	7,871.60	6,695.31	7,500.00	7,500.00	-	
01-510-52605	PARKS Communications	1,044.49	1,044.49	960.00	1,000.00	1,000.00	-	
01-510-52816	PARKS Property Tax - PIL	-	-	1,515.00	1,527.00	1,560.00	33.00	2% budget increase
01-510-52900	PARKS Ball Diamond R&M	2,713.77	2,713.77	311.71	2,500.00	2,500.00	-	
01-510-52901	PARKS Fairgrounds R&M	1,122.22	1,122.22	-	2,000.00	2,000.00	-	
01-510-52902	PARKS Soccer Field R&M	3,251.44	3,251.44	477.60	4,000.00	2,000.00	(2,000.00)	
01-510-52905	PARKS Splash Pad	18,159.34	18,159.34	14,025.64	23,000.00	23,000.00	-	
01-510-52910	PARKS Supplies	1,978.80	1,978.80	1,603.30	2,000.00	2,000.00	-	
01-510-52915	PARKS Equipment	4,100.31	4,100.31	8,503.20	5,000.00	5,000.00	-	
01-510-52930	PARKS Repair and Maintenance	3,859.65	3,859.65	5,841.37	6,500.00	6,500.00	-	
01-510-52933	PARKS Weed Harvesting	8,395.00	8,395.00	10,624.76	9,000.00	9,000.00	-	
01-510-53202	PARKS Training	-	-	-	1,500.00	1,500.00	-	
01-510-53270	PARKS Insurance	12,630.69	12,630.69	24,779.08	24,780.00	25,280.00	500.00	2% inflationary increase
01-510-53350	Transfer to Reserves	84,855.23	84,855.23	75,000.00	75,000.00	11,000.00	(64,000.00)	Based on long term capital plan
01-510-57010	COVID Salaries - Parks	-	-	11,550.52	-	31,200.00	31,200.00	2 individuals at 40 hours per week May to Oct

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual		2020 Pre-Audit Actual		2020 Budget		Proposed 2021 Budget	Change to Budget	Explanation for Variance
		2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	2020 Budget	2020 Budget			
01-510-57020	COVID Benefits - Parks	-	-	3,436.28	-	-	-	3,891.00	3,891.00	Based on estimated 12.47% (CPP, EI, EHT, WSIB) of COVID salaries
01-510-57030	COVID Supplies and other costs - Parks	-	-	6,733.33	-	-	-	2,207.00	2,207.00	Estimated at 5 pairs gloves/day, 5 masks/day, 1 jug of sanitizing cleaner bi-weekly, 4 containers of wipes/week and 6 small hand sanitizers per week
Parks Operating Expenses		304,668.43	304,668.43	310,738.82	319,163.00	319,163.00	319,163.00	284,317.00	(34,846.00)	
01-510-58000	PARKS Ball Diamond - Bleachers	(6,035.73)	(6,035.73)	5,543.88	6,300.00	-	-	-	(6,300.00)	
01-510-58014	PARKS Ball Diamond - Dugout Covers - Fairgrounds	(1,119.58)	(1,119.58)	-	2,000.00	-	-	-	(2,000.00)	
01-510-58016	PARKS - Tweed Rec Area - Park Benches - 6	-	-	4,567.79	4,000.00	-	-	-	(4,000.00)	
01-510-58017	PARKS - Tweed Rec Area Picnic Tables	-	-	4,033.14	5,000.00	-	-	-	(5,000.00)	
01-510-58018	PARKS Replace Trees	1,877.62	1,877.62	6,089.90	10,000.00	16,500.00	-	16,500.00	6,500.00	\$1,500 3 trees are recreation area plus start of removing/replacing 19 ash trees at park over 2 year period
01-510-58019	PARKS Purchase Recycling Bins	3,131.26	3,131.26	4,970.98	5,000.00	-	-	-	(5,000.00)	
01-510-58021	PARKS Benches	-	-	-	-	2,500.00	-	2,500.00	2,500.00	
01-510-58033	PARKS - Kiwanis Playground	-	-	15.26	25,000.00	386,000.00	-	386,000.00	361,000.00	
01-510-58036	PARKS Downtown Recycling Bins	-	-	4,867.29	5,000.00	-	-	-	(5,000.00)	
01-510-58037	PARKS Downtown Benches	-	-	3,121.29	2,000.00	-	-	-	(2,000.00)	
01-510-58038	PARKS Planters	-	-	1,670.76	2,000.00	2,200.00	-	2,200.00	200.00	4 hanging basket, 2 rectangle, 2 rec area
01-510-58039	PARKS Christmas Decorations	-	-	577.21	5,000.00	5,000.00	-	5,000.00	-	
01-510-58040	PARKS Hamlet Entrance Signs	-	-	315.00	30,000.00	40,000.00	-	40,000.00	10,000.00	Project carry forward from 2020
01-510-58041	PARKS Outdoor Fitness Equipment Shelter	-	-	76,367.04	40,000.00	34,000.00	-	34,000.00	(6,000.00)	Funding of the previously unfinanced project from 2020
01-510-58042	PARKS New Entrance Sign	-	-	253.36	5,000.00	5,000.00	-	5,000.00	-	Project carry forward from 2020
01-510-58043	PARKS Lighting	-	-	13,188.10	16,000.00	-	-	-	(16,000.00)	
01-510-58044	PARKS Replacement Mower	-	-	14,134.83	15,000.00	-	-	-	(15,000.00)	
01-510-58046	PARKS Pillar Repair	-	-	-	5,000.00	7,500.00	-	7,500.00	2,500.00	
01-510-58047	PARKS Cover - Charlton Dugouts	-	-	-	2,000.00	-	-	-	(2,000.00)	
01-510-58048	PARKS Marlbank Dome	-	-	89,455.06	94,000.00	-	-	-	(94,000.00)	
01-510-58054	PARKS - Stoco Ball Shelter	-	-	2,974.55	-	-	-	-	-	
01-510-58056	PARKS - cameras	-	-	-	-	7,100.00	-	7,100.00	7,100.00	Additional cameras in parking lot and outdoor fitness equipment area in rec area plus park facing washrooms and other park areas (Marlbank, Queensborough, etc.)
01-510-58057	PARKS - locator	-	-	-	-	2,200.00	-	2,200.00	2,200.00	To allow staff to find locates, including sprinkler systems, without paying for survey
01-510-58058	PARKS - Skatepark/Pumptrack	-	-	-	-	-	-	-	-	
Parks Capital Expenditures		(2,146.43)	(2,146.43)	232,145.44	278,300.00	508,000.00	508,000.00	508,000.00	229,700.00	
Net Department Taxation Requirements		256,867.72	256,867.72	410,575.32	454,062.87	454,062.87	454,062.87	326,819.00	(127,243.87)	

**Municipality of Tweed
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Account	Description	2019 Actual	2019 Budget	2020 Pre- Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-630-40216	PARKLAND Revenue	-	-	40,000.00	40,000.00	-	(40,000.00)	
	Parkland Revenues	-	-	40,000.00	40,000.00	-	(40,000.00)	
	Net Department Taxation Requirements	-	-	40,000.00	40,000.00	-	(40,000.00)	

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-512-40400	Transfer From Reserves	1,985.45	1,985.45	-	3,000.00	3,000.00	-	
Actinolite Hall Revenues		1,985.45	1,985.45	-	3,000.00	3,000.00	-	
01-512-52909	HAMLET REC Actinolite Operating Grant	2,978.57	2,978.57	2,019.95	2,000.00	2,000.00	-	
01-512-52910	HAMLET REC Actinolite Beautification	1,985.45	1,985.45	436.24	3,000.00	3,000.00	-	
01-512-53270	ACTINOLITE HALL Insurance	-	-	1,859.76	1,860.00	1,900.00	40.00	2% inflationary increase
01-512-53350	Transfer to Reserves	6,000.00	6,000.00	5,563.76	3,000.00	3,000.00	-	
01-512-54126	HAMLET REC Actinolite Hall Water Testing	1,384.83	1,384.83	83.44	500.00	500.00	-	
Actinolite Operating Expenses		12,348.85	12,348.85	9,963.15	10,360.00	10,400.00	40.00	
01-512-58014	HAMLET REC Actinolite Hall Improvements	-	-	-	3,000.00	3,000.00	-	
Actinolite Hall Capital Expenditures		-	-	-	3,000.00	3,000.00	-	
Net Department Taxation Requirements		10,363.40	10,363.40	9,963.15	10,360.00	10,400.00	40.00	
01-514-40400	Transfer From Reserves	1,667.50	1,667.50	-	3,000.00	3,000.00	-	
Marlbank Revenues		1,667.50	1,667.50	-	3,000.00	3,000.00	-	
01-514-52909	HAMLET REC Marlbank Operating Grant	602.62	602.62	421.20	2,000.00	2,700.00	700.00	For rental for meetings
01-514-52910	HAMLET REC Marlbank Beautification	1,667.50	1,667.50	1,252.80	3,000.00	3,000.00	-	
01-514-53270	MARLBANK Insurance	-	-	780.84	-	800.00	800.00	2% inflationary increase
01-514-53350	Transfer to Reserves	6,000.00	6,000.00	4,747.20	3,000.00	3,000.00	-	
Marlbank Expenses		8,270.12	8,270.12	7,202.04	8,000.00	9,500.00	1,500.00	
01-514-58014	HAMLET REC Marlbank Pavilion Improvements	-	-	-	3,000.00	3,000.00	-	
Marlbank Hall Capital Expenditures		-	-	-	3,000.00	3,000.00	-	
Net Department Taxation Requirements		6,602.62	6,602.62	7,202.04	8,000.00	9,500.00	1,500.00	

**Municipality of Tweed
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Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-516-40400	Transfer From Reserves	2,518.31	2,518.31	4,254.32	3,000.00	3,000.00	-	
Queensborough Revenues		2,518.31	2,518.31	4,254.32	3,000.00	3,000.00	-	
01-516-52909	HAMLET REC Queensborough Operating Grant	2,050.13	2,050.13	2,035.62	2,000.00	2,000.00	-	
01-516-52910	HAMLET REC Queensborough Beautification	1,441.61	1,441.61	2,347.20	3,000.00	3,000.00	-	
01-516-53270	QUEENSBOROUGH HALL Insurance	-	-	1,040.04	1,040.00	1,060.00	20.00	2% inflationary increase
01-516-53350	Transfer to Reserves	6,000.00	6,000.00	3,652.80	3,000.00	3,000.00	-	
01-516-54128	HAMLET REC Queensborough Water Testing	289.66	289.66	83.45	500.00	500.00	-	
Queensborough Operating Expenses		9,781.40	9,781.40	9,159.11	9,540.00	9,560.00	20.00	
01-516-58014	HAMLET REC Queensborough Hall Improvements	1,076.70	1,076.70	4,254.32	3,000.00	3,000.00	-	
Queensborough Capital Expenditures		1,076.70	1,076.70	4,254.32	3,000.00	3,000.00	-	
Net Department Taxation Requirements		8,339.79	8,339.79	9,159.11	9,540.00	9,560.00	20.00	
01-518-40400	Transfer From Reserves	6,842.07	6,842.07	1,136.59	3,000.00	3,000.00	-	
01-518-40800	Thomasburg Beautification - Donations	430.00	430.00	60.00	-	-	-	
Thomasburg Revenues		6,842.07	6,842.07	1,136.59	3,000.00	3,000.00	-	
01-518-52909	HAMLET REC Thomasburg Operating Grant	2,065.38	2,065.38	2,615.12	2,000.00	2,000.00	-	
01-518-52910	HAMLET REC Thomasburg Beautification	1,514.93	1,514.93	983.74	3,000.00	3,000.00	-	
01-518-53270	THOMASBURG HALL Insurance	-	-	1,277.64	1,278.00	1,305.00	27.00	2% inflationary increase
01-518-53350	Transfer to Reserves	6,430.00	6,430.00	5,016.26	3,000.00	3,000.00	-	
01-518-54130	HAMLET REC Thomasburg Hall Water Testing	728.78	728.78	83.44	500.00	500.00	-	
Thomasburg Operating Expenses		10,739.09	10,739.09	9,976.20	9,778.00	9,805.00	27.00	
01-518-58014	HAMLET REC Thomasburg Hall Improvements	5,327.14	5,327.14	1,136.59	3,000.00	3,000.00	-	
Thomasburg Capital Expenditures		5,327.14	5,327.14	1,136.59	3,000.00	3,000.00	-	
Net Department Taxation Requirements		9,224.16	9,224.16	9,976.20	9,778.00	9,805.00	27.00	

**Municipality of Tweed
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Account	Description	2019 Actual	2019	2020 Pre-	2020	Proposed 2021	Change to	Explanation for Variance
			Budget	Audit Actual	Budget	Budget	Budget	
01-520-40128	ARENA Other Grants	-	-	-	-	85,000.00	85,000.00	Accessibility funding for lift and washroom upgrades
01-520-40400	Transfer From Reserves	-	-	3,264.57	3,265.00	125,000.00	121,735.00	See capital sheets
01-520-40600	ARENA COVID Phase 2	-	-	-	-	46,388.00	46,388.00	Based on expected application opportunity
01-520-40602	ARENA Hall Rentals	750.00	750.00	250.00	1,000.00	200.00	(800.00)	Do not anticipate large gatherings due to COVID-19.
01-520-40604	ARENA Ice Rentals	44,254.05	44,254.05	24,438.59	46,000.00	46,000.00	-	
01-520-40606	ARENA Minor Hockey Rentals	31,876.98	31,876.98	45,177.23	57,000.00	57,000.00	-	
01-520-40608	ARENA Figure Skating Rentals	14,213.65	14,213.65	8,429.20	10,000.00	10,000.00	-	
01-520-40610	ARENA Tournament Rentals	3,515.93	3,515.93	-	3,500.00	-	(3,500.00)	Has not been a tournament for last two years.
01-520-40612	ARENA Miscellaneous Revenues	1,100.40	1,100.40	773.60	1,000.00	1,000.00	-	
01-520-40614	ARENA Sign Rentals	(521.51)	(521.51)	795.75	4,700.00	4,700.00	-	
Arena Revenues		95,189.50	95,189.50	83,128.94	126,465.00	375,288.00	248,823.00	
01-520-52000	ARENA Salaries and Wages	99,572.29	99,572.29	88,827.85	111,235.00	106,484.00	(4,751.00)	Reflects By 2019-07 2021 changes
01-520-52100	ARENA CPP	4,976.02	4,976.02	5,160.33	5,336.00	5,366.00	30.00	Reflects By 2019-07 2021 changes
01-520-52110	ARENA EI	2,026.59	2,026.59	2,057.15	2,099.00	2,077.00	(22.00)	Reflects By 2019-07 2021 changes
01-520-52120	ARENA Employer Health Tax	2,042.89	2,042.89	1,468.89	2,184.00	2,087.00	(97.00)	Reflects By 2019-07 2021 changes
01-520-52130	ARENA OMERS	7,918.95	7,918.95	4,921.07	7,430.00	6,929.00	(501.00)	Reflects By 2019-07 2021 changes
01-520-52140	ARENA WSIB	3,300.08	3,300.08	2,380.36	3,920.00	3,745.00	(175.00)	Reflects By 2019-07 2021 changes
01-520-52150	ARENA Group Insurance	1,038.70	1,038.70	977.00	753.00	855.00	102.00	Reflects By 2019-07 2021 changes
01-520-52160	ARENA Extended Health Care	5,877.34	5,877.34	2,971.94	6,049.00	4,786.00	(1,263.00)	Reflects By 2019-07 2021 changes
01-520-52180	ARENA Dental Plan	2,816.11	2,816.11	913.68	3,750.00	3,750.00	-	Reflects By 2019-07 2021 changes
01-520-52202	ARENA Office Supplies	102.57	102.57	59.82	200.00	200.00	-	
01-520-52535	ARENA Telephone	1,139.03	1,139.03	1,112.61	1,400.00	1,400.00	-	
01-520-52700	ARENA Supplies	1,640.39	1,640.39	4,386.41	5,465.00	5,500.00	35.00	
01-520-52805	ARENA Hydro	43,629.28	43,629.28	26,091.35	40,000.00	40,000.00	-	
01-520-52810	ARENA Water and Sewer	7,542.22	7,542.22	5,375.57	7,700.00	7,700.00	-	
01-520-52820	ARENA Fuel	8,533.55	8,533.55	6,665.46	8,000.00	8,000.00	-	
01-520-52830	ARENA Zamboni	2,160.68	2,160.68	550.92	4,000.00	4,000.00	-	
01-520-52835	ARENA Equipment R&M	162.56	162.56	3,626.82	600.00	1,000.00	400.00	
01-520-52840	ARENA Building R&M	19,238.15	19,238.15	15,837.93	16,500.00	16,500.00	-	
01-520-52845	ARENA Plant R&M	20,803.96	20,803.96	17,610.24	14,500.00	15,550.00	1,050.00	
01-520-52855	ARENA Dues and Fees	947.31	947.31	750.00	1,000.00	1,000.00	-	
01-520-53202	ARENA Training	1,043.04	1,043.04	650.00	1,500.00	1,500.00	-	
01-520-53270	ARENA Insurance	26,103.42	26,103.42	31,753.08	31,754.00	32,390.00	636.00	2% inflationary increase
01-520-53280	ARENA Snowplowing Contract	-	-	-	-	5,597.00	5,597.00	Arena's portion of contracted snow removal

**Municipality of Tweed
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Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-520-53281	ARENA Snowplowing PW time and salt/sand	-	-	-	-	2,453.00	2,453.00	Arena's portion of PW staff laying salt and sand
01-520-53350	Transfer to Reserves	24,500.00	24,500.00	76,000.00	76,000.00	21,800.00	(54,200.00)	Based on long term capital plan
01-520-57010	COVID Salaries - Arena	-	-	7,854.67	-	33,600.00	33,600.00	2 individuals at 40 hours per week Jan to Mar and 3rd Monday Sep to Dec
01-520-57020	COVID Benefits - Arena	-	-	2,336.77	-	4,190.00	4,190.00	Based on estimated 12.47% (CPP, EI, EHT, WSIB) of COVID salaries
01-520-57030	COVID Supplies and other costs - Arena	-	-	6,447.89	-	8,598.00	8,598.00	Based on 10 pairs of gloves per day, 10 masks per day, 75 jugs of sanitizing cleaner every 3 months and 1 wall mount hand sanitizer insert per week
Arena Operating Expenses		287,115.13	287,115.13	316,787.81	351,375.00	347,057.00	(4,318.00)	
01-520-58017	ARENA Tables	-	-	2,944.81	3,000.00	-	(3,000.00)	
01-520-58049	ARENA VFD Replacement	-	-	-	7,300.00	-	(7,300.00)	
01-520-58050	ARENA Zamboni conditioner	-	-	-	-	5,000.00	5,000.00	
01-520-58051	ARENA Condenser Replacement	-	-	-	-	122,112.00	122,112.00	
01-520-58052	ARENA Accessibility upgrades	-	-	-	-	85,000.00	85,000.00	
Arena Capital Expenditures		-	-	2,944.81	10,300.00	212,112.00	201,812.00	
Net Department Taxation Requirements		191,925.63	191,925.63	236,603.68	235,210.00	183,881.00	(51,329.00)	

**Municipality of Tweed
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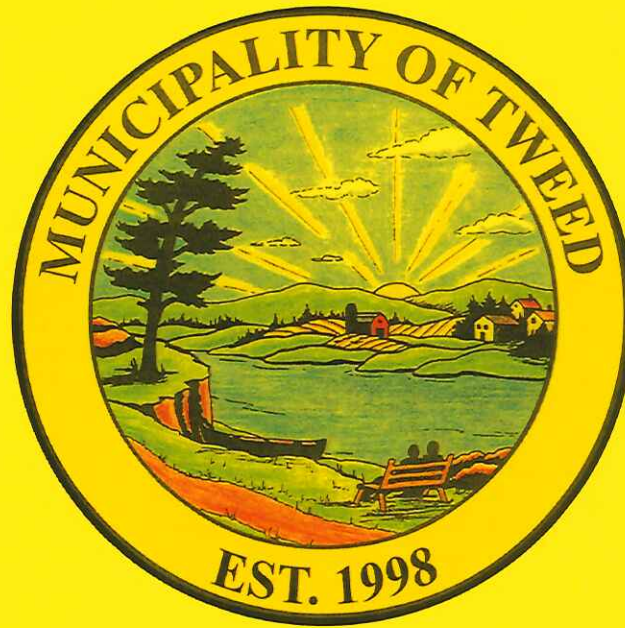
Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-525-40222	SPLASH PAD Donations	16,259.14	16,259.14	250.00	-	-	-	
01-525-40400	Transfer from reserves	-	-	-	-	1,500.00	1,500.00	See capital
01-525-40600	SPLASH PAD COVID Phase 2	-	-	-	-	29,698.00	29,698.00	Based on expected application opportunity
Splash Pad Revenues		16,259.14	16,259.14	250.00	-	31,198.00	31,198.00	
01-525-53350	Transfer to Reserves	-	-	-	-	2,750.00	2,750.00	Based on long term capital plan
01-525-57010	COVID Salaries	-	-	14,131.63	-	24,480.00	24,480.00	Based on 3 staff at 68 hours biweekly June to mid September
01-525-57020	COVID Benefits	-	-	4,204.16	-	3,053.00	3,053.00	Based on estimated 12.47% (CPP, EI, EHT, WSIB) of COVID salaries
01-525-57030	COVID Supplies and other costs	-	-	872.62	-	2,165.00	2,165.00	Based on 10 pairs of gloves per day, 10 masks per day, 1 cleaning job per week and 10 sanitizing wall mount inserts for the season
Splash Pad Operating Expenses		-	-	19,208.41	-	32,448.00	32,448.00	
01-525-58050	SPASH PAD Washroom floor painting	-	-	761.13	2,000.00	-	(2,000.00)	
01-525-58051	SPASH PAD Pump	-	-	1,256.74	2,000.00	-	(2,000.00)	
01-525-58052	SPLASH PAD Filter and sand replacement	-	-	-	-	1,500.00	1,500.00	
Splash Pad Capital Expenditures		-	-	2,017.87	4,000.00	1,500.00	(2,500.00)	
Net Department Taxation Requirements		(16,259.14)	(16,259.14)	20,976.28	4,000.00	2,750.00	(1,250.00)	

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-530-40400	Library Transfer From Reserves	-	-	59,020.00	59,020.00	-	(59,020.00)	Prior year heating unit specific transfer
Library Revenues		-	-	59,020.00	59,020.00	-	(59,020.00)	
01-530-53270	LIBRARY Insurance	6,736.37	6,740.00	1,476.36	1,477.00	1,510.00	33.00	Includes 2% inflationary
01-530-56340	LIBRARY Municipal Grant	151,000.00	151,000.00	154,000.00	154,000.00	154,000.00	-	
Library Operating Expenses		157,736.37	157,740.00	155,476.36	155,477.00	155,510.00	33.00	
01-530-58052	LIBRARY HVAC	-	-	66,601.90	59,020.00	-	(59,020.00)	One time major repair.
Library Capital Expenditures		-	-	66,601.90	59,020.00	-	(59,020.00)	
Net Department Taxation Requirements		157,736.37	157,740.00	163,058.26	155,477.00	155,510.00	33.00	

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-555-40222	SWIMMING POOL Donations Revenue	3,050.00	3,050.00	1,048.00	2,000.00	-	(2,000.00)	No longer fundraising initiatives
01-555-40400	Transfer from reserves	-	-	-	-	6,500.00	6,500.00	See capital
Pool Revenues		3,050.00	3,050.00	1,048.00	2,000.00	6,500.00	4,500.00	
01-555-53200	SWIMMING POOL Operational Expense	34,777.80	34,777.80	6,569.94	35,500.00	35,500.00	-	
01-555-53350	Transfer to Reserves	-	-	-	-	89,000.00	89,000.00	Based on long term capital plan
Pool Operating Expenses		34,777.80	34,777.80	6,569.94	35,500.00	124,500.00	89,000.00	
01-555-58051	POOL Pump	-	-	7,006.18	7,500.00	-	(7,500.00)	
01-555-58052	POOL Heater Repair	-	-	-	-	6,500.00	6,500.00	
Pool Capital Expenditures		-	-	7,006.18	7,500.00	6,500.00	(1,000.00)	
Net Department Taxation Requirements		31,727.80	31,727.80	12,528.12	41,000.00	124,500.00	83,500.00	

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-710-53400	YOUTH CENTRE Municipal Expense	771.64	775.00	583.55	775.00	775.00	-	
	Youth Centre Operating Expenses	771.64	775.00	583.55	775.00	775.00	-	
	Net Department Taxation Requirements	771.64	775.00	583.55	775.00	775.00	-	



J Planning Services Detailed Budget

**Municipality of Tweed
Draft 2021 Budget**

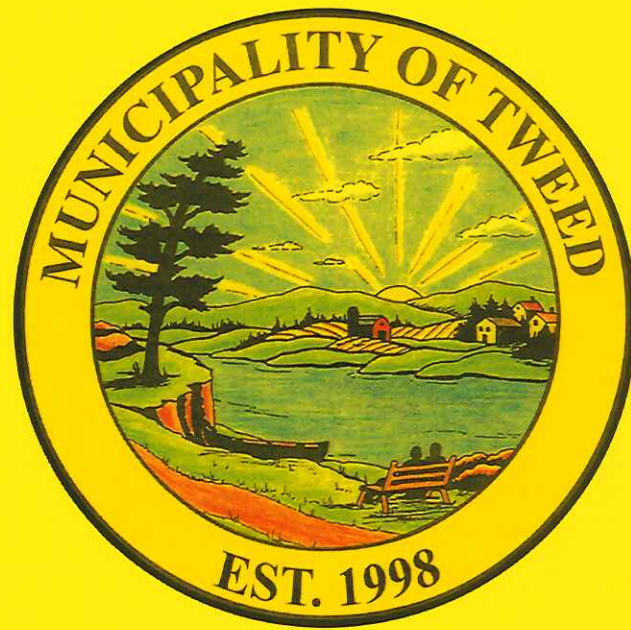
Account	Description	2019 Actual	2019	2020 Pre-	2020	Proposed 2021	Change to	Explanation for Variance
			Budget	Audit Actual	Budget	Budget	Budget	
01-120-40150	GRANT Canada Day	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	
01-120-40151	CD - Seniors Community Grant	3,703.89	3,703.89	17,365.02	21,296.00	-	(21,296.00)	One time grant project
01-120-40153	CD - Canadian Experience Fund	25,000.00	25,000.00	50,000.00	50,000.00	-	(50,000.00)	
01-120-40225	Senators Tickets Revenue	-	-	5,611.50	4,300.00	-	(4,300.00)	
01-120-40400	Transfer From Reserves	-	-	38,341.13	86,757.76	-	(86,757.76)	
01-120-40410	CD Promotional Items Sold	617.25	617.25	1,754.57	500.00	500.00	-	
01-120-43190	CD Taste of Tweed	-	-	1,685.00	6,000.00	6,000.00	-	
01-120-43200	CD Stoco Lake Black Crappie Tournament	9,766.00	9,766.00	5,836.95	5,300.00	5,300.00	-	
01-120-43201	CD Kids Fishing Tournament	-	-	340.00	-	-	-	
01-126-40222	CD Fly Fishing Tournament Revenues	7,455.00	7,455.00	300.00	4,500.00	4,500.00	-	
Community Development Revenues		48,042.14	48,042.14	122,734.17	180,153.76	17,800.00	(162,353.76)	
01-120-52000	CD Salary Expense	108,623.10	108,623.10	98,156.18	95,627.00	105,001.00	9,374.00	Reflects By 2019-07 2021 changes
01-120-52100	CD CPP	-	-	4,295.29	4,078.00	4,530.00	452.00	Reflects By 2019-07 2021 changes
01-120-52110	CD EI	-	-	1,604.47	1,509.00	1,649.00	140.00	Reflects By 2019-07 2021 changes
01-120-52120	CD Employer Health Tax	-	-	1,726.47	1,880.00	2,062.00	182.00	Reflects By 2019-07 2021 changes
01-120-52130	CD OMERS	-	-	7,111.14	8,194.00	8,005.00	(189.00)	Reflects By 2019-07 2021 changes
01-120-52140	CD WSIB	-	-	2,797.78	3,374.00	3,701.00	327.00	Reflects By 2019-07 2021 changes
01-120-52150	CD Group Insurance	849.92	849.92	802.64	771.00	830.00	59.00	Reflects By 2019-07 2021 changes
01-120-52160	CD Extended Health Care	4,607.50	4,607.50	2,680.93	5,080.00	4,228.00	(852.00)	Reflects By 2019-07 2021 changes
01-120-52180	CD Dental Plan	821.88	821.88	4,681.80	3,125.00	2,708.00	(417.00)	Reflects By 2019-07 2021 changes
01-120-52182	CD Supplies	30.21	30.21	107.48	250.00	250.00	-	
01-120-52184	CD Mileage	1,262.93	1,262.93	1,118.59	1,500.00	1,500.00	-	
01-120-52186	CD Phone	799.93	799.93	974.43	800.00	800.00	-	
01-120-52925	CD Floral Displays / Flags	9,339.65	9,339.65	10,039.01	13,000.00	13,000.00	-	
01-120-52935	CD Canada Day	-	-	2,360.90	7,100.00	7,100.00	-	
01-120-53190	CD Taste of Tweed	-	-	1,754.11	8,000.00	8,000.00	-	
01-120-53200	CD Fishing Tournament	8,714.97	8,714.97	5,519.08	5,300.00	5,300.00	-	
01-120-53201	CD Professional Development	501.32	501.32	1,800.25	2,500.00	2,500.00	-	
01-120-53202	CD Health & Safety Training	-	-	-	500.00	500.00	-	
01-120-53203	CD Promotional Items	2,011.39	2,011.39	2,541.51	2,000.00	2,000.00	-	
01-120-53204	CD Sponsorship	4,409.52	4,409.52	1,930.86	4,500.00	4,500.00	-	\$1,000 for Tweed Stampede and Jamboree, \$1,500 for Tweed and Company Theatre and \$2,000 Fireworks Tweed Winter Carnival
01-120-53206	CD Tradeshows	81.41	81.41	-	100.00	100.00	-	Bowmanville Fishing Show

**Municipality of Tweed
Draft 2021 Budget**

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-120-53207	CD Advertising	3,919.77	3,919.77	2,507.07	10,300.00	14,257.00	3,957.00	Paid for Elvis Ad for 2020. Will not have to pay in 2021. Increase in advertising online Canadian Experience. Delayed due to COVID-19. Additional Marketing Horizon Travel. Country Roads/Discover Guide (summer) \$3,000; Online Distribution \$8,000; Horizon Travel & Lifestyle \$3,257
01-120-53209	CD Product Development	5,086.02	5,086.02	1,935.25	5,350.00	3,000.00	(2,350.00)	Increase in photo booth updating/Map Printing - Decrease video development Photo Booth Updating \$500; Signage \$500; Map Printing \$1,000; Additional Marketing (display ads, banners, etc.) \$1,000
01-120-53210	Community Trees	-	-	497.50	-	1,000.00	1,000.00	Increase by \$500 - currently pay \$500 for Community Trees, most municipalities pay over \$1,000. Very successful event and need to purchase more hardwood trees. Previously budgeted in Admin Festivities and Cemermonies account
01-120-53270	CD Insurance	-	-	423.36	424.00	435.00	11.00	2% inflationary increase
01-120-53285	CD Community Improvement Plan	13,440.97	13,440.97	16,112.50	25,000.00	25,000.00	-	
01-120-53349	Senators Tickets Expense	-	-	5,227.58	4,300.00	-	(4,300.00)	
01-120-54200	CD Tourist Bureau Rent	8,400.00	8,400.00	8,400.00	8,500.00	8,500.00	-	
01-120-54210	CD Memberships	96.12	96.12	16.26	300.00	300.00	-	
01-120-54230	CD Web Design	1,585.99	1,585.99	4,861.83	8,000.00	8,000.00	-	
01-120-54250	CD Signs	610.56	610.56	-	500.00	500.00	-	
01-120-54255	CD Stoco Lake Plan	4,703.36	4,703.36	-	5,000.00	5,000.00	-	
01-120-54256	CD Tweed B.R. & E.	974.77	974.77	-	5,000.00	5,000.00	-	
01-120-54257	CD Jailhouse	10,874.11	10,874.11	698.43	11,500.00	11,500.00	-	
01-120-54301	CD - Seniors Community Grant	3,703.89	3,703.89	17,365.02	21,296.11	-	(21,296.11)	One time grant project
01-120-54303	CD - Canadian Experience Fund Contracts	25,440.00	25,440.00	67,365.13	65,000.00	-	(65,000.00)	
01-120-57010	COVID Salaries - Community Development	-	-	121.38	-	-	-	No specific impact in 2021
01-120-57020	COVID Benefits - Community Development	-	-	36.11	-	-	-	No specific impact in 2021
01-126-52202	CD Fly Fishing Tournament Expense	4,617.12	4,617.12	-	4,500.00	4,500.00	-	
Community Development Operating Expenses		225,506.41	225,506.41	277,570.34	344,158.11	265,256.00	(78,902.11)	
01-125-58016	BR&E Capital - North & South Welcome Signs	-	-	6,913.63	16,757.76	-	(16,757.76)	
01-125-58017	BR&E Capital Hydrant Painting	3,968.56	3,968.56	3,080.11	4,000.00	4,000.00	-	
BR&E Capital Expenditures		3,968.56	3,968.56	9,993.74	20,757.76	4,000.00	(16,757.76)	
Net Department Taxation Requirements		181,432.83	181,432.83	164,829.91	184,762.11	251,456.00	66,693.89	

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-280-40214	TILE DRAINAGE Revenue	8,158.82	6,794.00	1,793.40	6,794.00	6,794.00	-	Final year on two outstanding
	Tile Drainage Revenue	8,158.82	6,794.00	1,793.40	6,794.00	6,794.00	-	
01-280-53200	TILE DRAINAGE Expense	8,158.82	6,794.00	1,793.40	6,794.00	6,794.00	-	Final year on two outstanding
	Tile Drainage Operating Expenses	8,158.82	6,794.00	1,793.40	6,794.00	6,794.00	-	
	Net Department Taxation Requirements	-	-	-	-	-	-	

Account	Description	2019 Actual	2019 Budget	2020 Pre-Audit Actual	2020 Budget	Proposed 2021 Budget	Change to Budget	Explanation for Variance
01-610-40224	REZONING Fees	7,200.00	6,000.00	7,616.00	6,000.00	6,000.00	-	
Rezoning Revenues		7,200.00	6,000.00	7,616.00	6,000.00	6,000.00	-	
01-610-53200	REZONING Expense	-	500.00	3,095.48	500.00	1,500.00	1,000.00	Increased to include costs of mailings and advertisements
Rezoning Operating Expenses		-	500.00	3,095.48	500.00	1,500.00	1,000.00	
Net Department Taxation Requirements		(7,200.00)	(5,500.00)	(4,520.52)	(5,500.00)	(4,500.00)	1,000.00	
01-620-40226	MINOR VARIANCE Fees	1,800.00	1,200.00	1,141.00	1,200.00	1,200.00	-	
Minor Variance Revenues		1,800.00	1,200.00	1,141.00	1,200.00	1,200.00	-	
01-620-53200	MINOR VARIANCE Expense	3,329.19	3,100.00	-	3,100.00	3,100.00	-	
Minor Variance Operating Expenses		3,329.19	3,100.00	-	3,100.00	3,100.00	-	
Net Department Taxation Requirements		1,529.19	1,900.00	(1,141.00)	1,900.00	1,900.00	-	



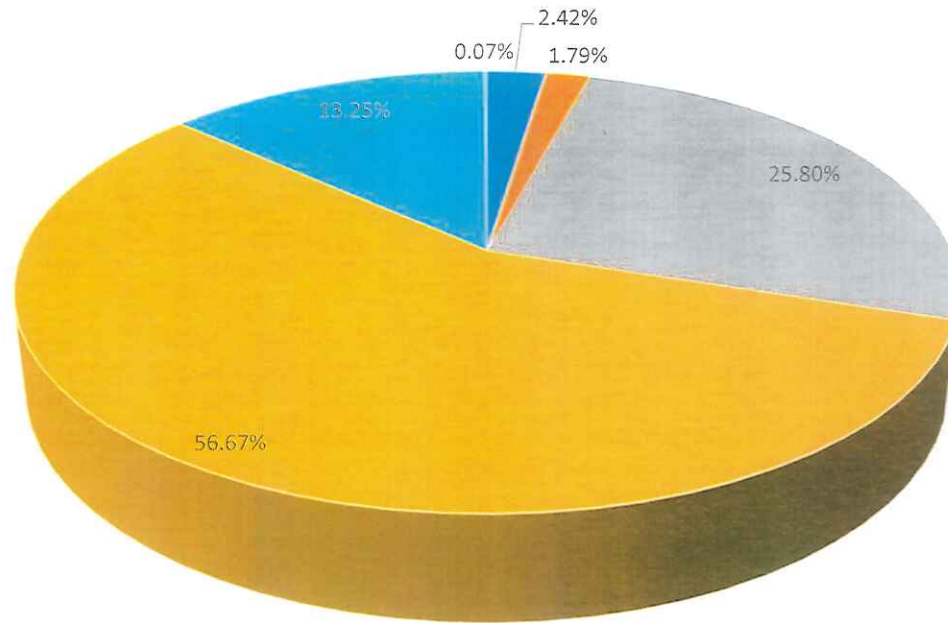
K Capital Summary

Capital Expense Summary

General Government	2.42%	135,050.00
Protection Services	1.79%	100,000.00
Transportation Services	25.80%	1,440,971.00
Environmental Services	56.67%	3,165,832.00
Recreation Services	13.25%	740,112.00
Planning Services	0.07%	4,000.00

5,585,965.00

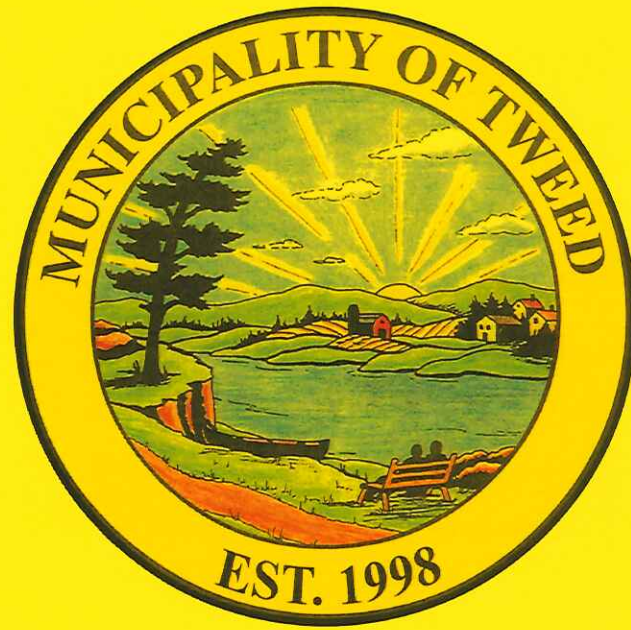
Capital Expense Needs



■ General Government
 ■ Protection Services
 ■ Transportation Services
 ■ Environmental Services
 ■ Recreation Services
 ■ Planning Services

**Municipality of Tweed
Draft 2021 Budget**

Capital Project	2021 Budget	Federal	Provincial	Other Grants	Reserves	Reserve Funds	Obligatory Reserves	Other	Municipal Tax Impact	
01-110-58012	Admin Bldg - Washroom Improvements	17,000.00	-	17,000.00	-	-	-	-	-	
01-110-58014	ADMIN Computers & Software	5,000.00	-	-	-	-	-	-	5,000.00	
01-110-58024	ADMIN Building - Repair Roof	50,000.00	-	-	-	10,000.00	-	-	40,000.00	
01-110-58025	Capitlal - Building repairs	37,500.00	-	-	-	37,500.00	-	-	-	
01-110-58026	Capital - Office Furniture	2,000.00	-	-	-	-	-	-	2,000.00	
01-110-58032	Capital - Folder & Stuffer	13,550.00	-	-	-	13,550.00	-	-	-	
01-110-58100	CAPITAL Non-Budget Items	10,000.00	-	-	-	-	-	-	10,000.00	
01-210-58010	FIRE Communications Repeater on Towe	20,000.00	-	-	-	20,000.00	-	-	-	
01-210-58011	FIRE Reface Front of Fire Hall/Addition	80,000.00	-	-	-	66,391.94	-	-	13,608.06	
01-310-58102	ROADS CAPITAL - Marlbank Road	200,821.00	-	135,000.00	-	20,000.00	-	45,000.00	821.00	
01-310-58113	CAPITAL Greatrix Bridge	300,000.00	-	-	-	178,858.00	96,914.00	-	24,228.00	
01-310-58127	ROADS CAPITAL - Napanee Rd	660,150.00	-	-	-	-	228,920.00	374,000.00	57,230.00	
01-310-58131	CAPITAL Roads	225,000.00	-	-	-	-	180,000.00	-	45,000.00	
01-310-58132	CAPITAL Equipment & Vehicles	35,000.00	-	-	-	35,000.00	-	-	-	
01-330-58014	GRAVEL PIT Esker Rd Pit Licence	20,000.00	-	-	-	20,000.00	-	-	-	
01-410-58021	SANITARY SEWER Lagoon Developmen	3,100,000.00	1,127,472.00	939,466.00	-	-	-	1,033,062.00	-	
01-410-58022	SANITARY SEWER OCWA	11,604.00	-	-	-	-	-	-	11,604.00	
01-420-58022	WATER OCWA	22,228.00	-	-	-	-	-	-	22,228.00	
01-440-58000	GARBAGE DISPOSAL Blu Metric Capital	32,000.00	-	-	-	-	32,000.00	-	-	
01-510-58018	PARKS Replace Trees	16,500.00	-	-	-	-	-	-	16,500.00	
01-510-58021	PARKS Benches	2,500.00	-	-	-	2,500.00	-	-	-	
01-510-58033	PARKS - Kiwanis Playground	386,000.00	-	336,000.00	-	50,000.00	-	-	-	
01-510-58038	PARKS Planters	2,200.00	-	-	-	-	-	-	-	
01-510-58039	PARKS Christmas Decorations	5,000.00	-	-	-	-	-	-	5,000.00	
01-510-58040	PARKS Hamlet Entrance Signs	40,000.00	-	-	-	30,000.00	-	-	10,000.00	
01-510-58041	PARKS Outdoor Fitness Equipment Shelt	34,000.00	-	-	-	-	-	-	-	
01-510-58042	PARKS New Entrance Sign	5,000.00	-	-	-	5,000.00	-	-	-	
01-510-58046	PARKS Pillar Repair	7,500.00	-	-	-	-	-	-	7,500.00	
01-510-58056	PARKS - cameras	7,100.00	-	-	-	-	-	-	7,100.00	
01-510-58057	PARKS - locator	2,200.00	-	-	-	-	-	-	2,200.00	
01-510-58058	PARKS - Skatepark/Pumptrack	-	-	-	-	-	-	-	-	
01-512-58014	HAMLET REC Actinolite Hall Improvemen	3,000.00	-	-	-	3,000.00	-	-	-	
01-514-58014	HAMLET REC Marlbank Pavilion Improve	3,000.00	-	-	-	3,000.00	-	-	-	
01-516-58014	HAMLET REC Queensborough Hall Imprc	3,000.00	-	-	-	3,000.00	-	-	-	
01-518-58014	HAMLET REC Thomasburg Hall Improver	3,000.00	-	-	-	3,000.00	-	-	-	
01-520-58050	ARENA Zamboni conditioner	5,000.00	-	-	-	5,000.00	-	-	-	
01-520-58051	ARENA Condenser Replacement	122,112.00	-	-	-	120,000.00	-	-	2,112.00	
01-520-58052	ARENA Accessibility upgrades	85,000.00	-	85,000.00	-	-	-	-	-	
01-525-58052	SPLASH PAD Filter and sand replacemer	1,500.00	-	-	-	1,500.00	-	-	-	
01-555-58052	POOL Heater Repair	6,500.00	-	-	-	6,500.00	-	-	-	
01-125-58017	BR&E Capital Hydrant Painting	4,000.00	-	-	-	-	-	-	4,000.00	
		5,585,965.00	1,127,472.00	1,512,466.00	-	633,799.94	537,834.00	419,000.00	1,033,062.00	288,331.06



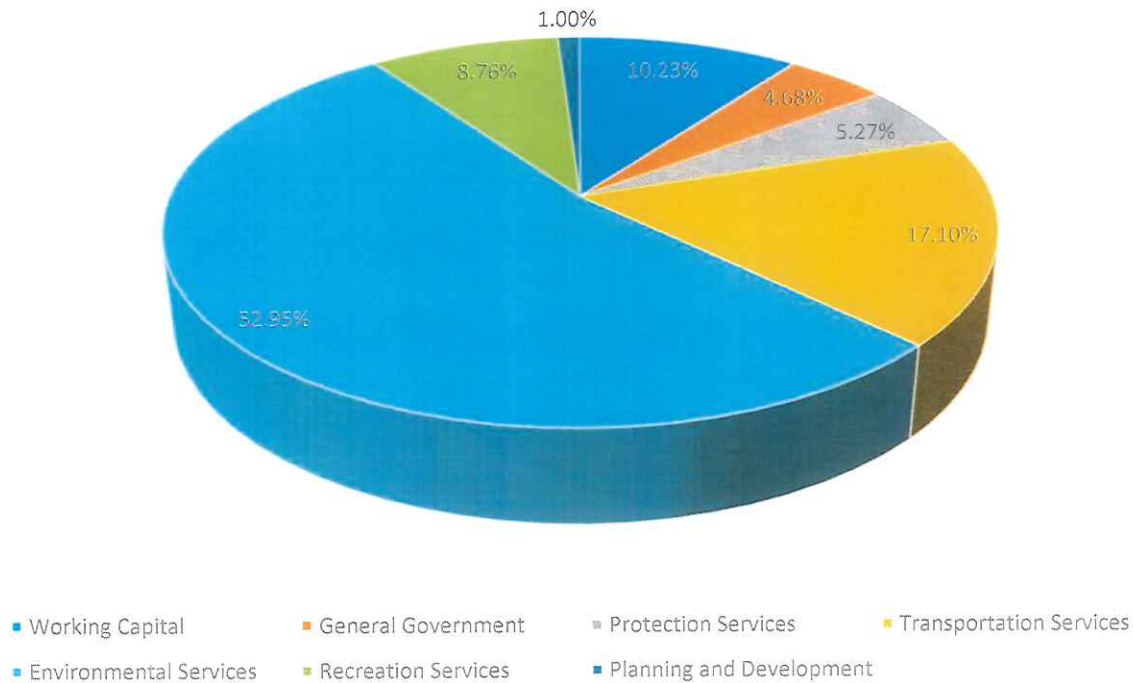
L Projected 2021 Reserves

Reserve and Reserve Funds Allocations

Working Capital	10.23%	499,613.45
General Government	4.68%	228,522.46
Protection Services	5.27%	257,202.02
Transportation Services	17.10%	835,089.71
Environmental Services	52.95%	2,585,019.29
Recreation Services	8.76%	427,893.10
Planning and Development	1.00%	48,919.10

4,882,259.13

Reserves and Reserve Funds Allocations



Reserves and Reserve Funds and Obligatory Reserve Funds

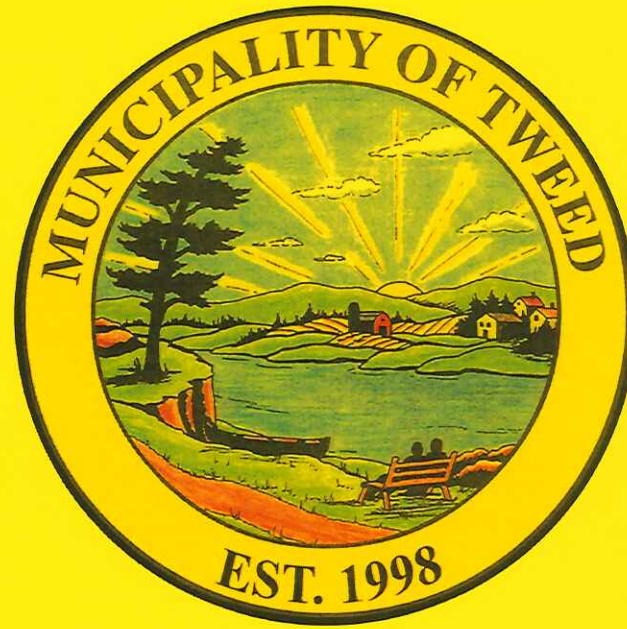
		Projected Jan 1, 2021 Balance	Budgeted Transfers To	Surplus Transferred To	Interest	Transfers From - Operating	Transfers From - Capital	Projected Dec 31, 2021 Balance
<i>Working Capital</i>								
Working Capital	03-100-25000	946,413.45				- 446,800.00		499,613.45
<i>General Government</i>								
Municipal Building	03-100-25800	34,068.36	100,000.00				- 25,000.00	109,068.36
COVID Funding	03-100-25751	11,244.69						11,244.69
Administration capital		-	22,700.00					22,700.00
Modernization	03-100-25750	119,059.41					- 33,550.00	85,509.41
<i>Protection Services</i>								
Fire equipment	03-100-25600	180,000.00	19,000.00					199,000.00
Firehall	03-100-25601	64,593.96	25,000.00				- 66,391.94	23,202.02
Fire Equip mtce	03-100-25602	20,000.00						20,000.00
Firefighter wage overage	03-100-25603	15,000.00						15,000.00
<i>Transportation Services</i>								
Public Works	03-100-25110	100,000.00	331,300.00				- 55,000.00	376,300.00
Public Works - Winter Mtce	03-100-25111	100,000.00						100,000.00
Public Works - Bridges	03-100-25112	257,744.19	50,000.00				- 178,858.00	128,886.19
Public Works - Overtime	03-100-25113	15,000.00						15,000.00
Public Works - Contingency	03-100-25200	15,000.00						15,000.00
<i>Environmental Services</i>								
Water and Sewer	03-100-25400	1,245,374.72	378,072.00					1,623,446.72
<i>Recreation Services</i>								
Parks and recreation	03-100-25804	153,840.27	11,000.00				- 62,500.00	102,340.27
Kiwanis playground	03-100-25804	70,932.00					- 25,000.00	45,932.00
Arena	03-100-25500	206,823.00	21,800.00				- 125,000.00	103,623.00
Soccer	03-100-25808	745.56						745.56
Splashpad		-	2,750.00				- 1,500.00	1,250.00
Pool		-	89,000.00				- 6,500.00	82,500.00
Heritage	03-100-25801	43,000.00	900.00				- 22,500.00	21,400.00
Hamlets (see below)	03-100-25803	70,102.27	12,000.00	-	-	-	- 12,000.00	70,102.27
<i>Planning and Development</i>								
Community Improvement	03-100-25201	45,753.87						45,753.87
Teeny Tiny Summit	03-100-25807	3,165.23						3,165.23
		3,717,860.98	1,063,522.00	-	-	- 446,800.00	- 613,799.94	3,720,783.04
<i>Aggregate</i>								
Aggregate	04-100-26000	215,903.52			4,000.00		- 20,000.00	199,903.52
Waste Site	04-100-26500	1,374,406.57	200,000.00		15,000.00	- 90,000.00	- 537,834.00	961,572.57
		1,590,310.09	200,000.00	-	19,000.00	- 90,000.00	- 557,834.00	1,161,476.09

Reserves and Reserve Funds and Obligatory Reserve Funds

		Projected Jan 1, 2021 Balance	Budgeted Transfers To	Surplus Transferred To	Interest	Transfers From - Operating	Transfers From - Capital	Projected Dec 31, 2021 Balance
Parkland	04-100-26600	38,080.83			1,300.00			39,380.83
Gas Tax	04-100-26800	51,468.25	374,000.00		4,500.00		- 419,000.00	10,968.25
		89,549.08	374,000.00	-	5,800.00	-	- 419,000.00	50,349.08

Hamlets - feeds above account

Actinolite - hall		14,800.40	3,000.00				- 3,000.00	14,800.40
Actinolite - beautification		8,670.96						8,670.96
Marlbank - ball diamond		7,614.53	3,000.00				- 3,000.00	7,614.53
Marlbank - beautification		12,103.93						12,103.93
Queensborough - hall		7,738.48	3,000.00				- 3,000.00	7,738.48
Queensborough - beautification		6,824.73						6,824.73
Thomasburg - hall		12,348.43	3,000.00				- 3,000.00	12,348.43
Thomasburg - beautification		0.81						0.81
		70,102.27	12,000.00	-	-	-	- 12,000.00	70,102.27



M Allocation of Taxes by Department

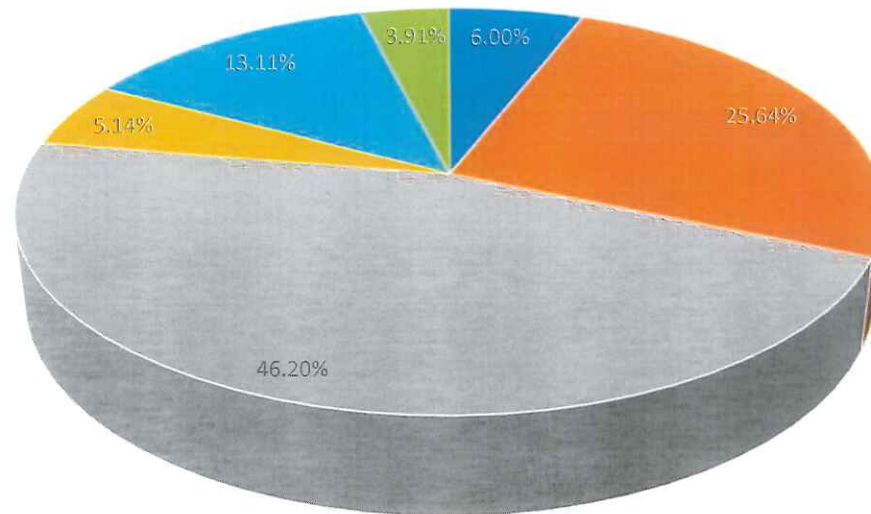
Tax Dollar Allocations by Function

Note - excludes OMPF Funds

General Government	6.00%	381,155.00
Protection Services	25.64%	1,629,740.06
Transportation Services	46.20%	2,937,152.00
Environmental Services	5.14%	326,748.00
Recreation Services	13.11%	833,500.00
Planning Services	3.91%	248,856.00

6,357,151.06

Tax Dollar By Function

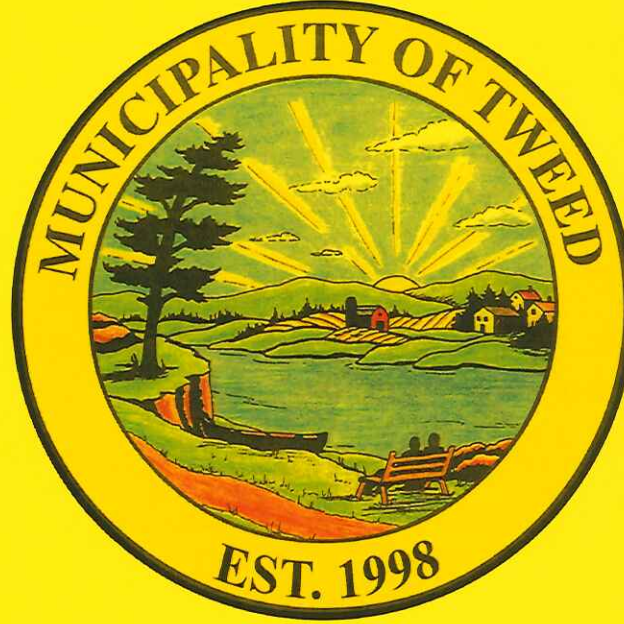


■ General Government ■ Protection Services ■ Transportation Services ■ Environmental Services ■ Recreation Services ■ Planning Services

Allocation of Tax by Department

The allocation below identifies the amount per \$100 paid in general Municipal taxes only that relates to each department.

	Tax Needs	% of Total	\$100 Annual Municipal Tax Allocation
OMPF	(2,100,600.00)	-49.68%	(49.68)
Administration	339,955.00	8.04%	8.04
Asset Management Plan	12,500.00	0.30%	0.30
Fire	435,508.06	10.30%	10.30
Police	1,082,289.00	25.60%	25.60
Animal Control	11,915.00	0.28%	0.28
Livestock	400.00	0.01%	0.01
By-Law	30,500.00	0.72%	0.72
Conservation	69,128.00	1.64%	1.64
Roads	2,937,152.00	69.47%	69.47
Waste Disposal	239,147.00	5.66%	5.66
Recycling	87,601.00	2.07%	2.07
Parks	326,819.00	7.73%	7.73
Actinolite	10,400.00	0.25%	0.25
Marlbank	9,500.00	0.22%	0.22
Queensborough	9,560.00	0.23%	0.23
Thomasburg	9,805.00	0.23%	0.23
Arena	183,881.00	4.35%	4.35
Splashpad	2,750.00	0.07%	0.07
Library	155,510.00	3.68%	3.68
Pool	124,500.00	2.94%	2.94
Youth Centre	775.00	0.02%	0.02
Community Development	251,456.00	5.95%	5.95
Rezoning	(4,500.00)	-0.11%	(0.11)
Minor Variance	1,900.00	0.04%	0.04
	4,227,851.06		100.00



N Budget Reconciliation, O.Reg.284/09

Budget Reconciliation Required under O.Reg. 284/09

Budgeted Revenues	
Operating	8,912,201.06
Capital	5,275,633.94
	14,187,835.00
Less transfers from reserves	(1,708,433.94)
Less proceeds of long term debt	(1,033,062.00)
	11,446,339.06
Budgeted Expenses	
Operating	8,601,870.00
Capital/Non-operating	5,585,965.00
	14,187,835.00
Less transfers to reserves	(1,282,522.00)
Less TCA additions	(1,612,332.06)
Plus amortization	2,246,329.00
Plus change in landfill closure/post-closure liability	14,000.00
	13,553,309.94

Notes:

1. Transfers to and from reserves are not revenues or expenses under PSAB definitions and are therefore removed from the totals.
2. Additions to tangible capital assets are not expenses under the PSAB definition and are assets and therefore are removed from the totals.
3. Amortization is required under PSAB as the allocation of the current year use of the tangible capital assets owned by the Municipality. Allocations are based on estimated expected useful lives on a straight-line basis.
4. Landfill closure and post-closure liability is the estimate of the future costs of closing and monitoring landfills owned by the Municipality. The estimated change in this liability can be excluded from tax rate determinations and therefore needs to be added back into the PSAB budget.
5. Proceeds of long term debt are not revenues under PSAB definitions and are therefore removed from the totals.