

# 2022 Budget Highlights

## Taxation

2022 assessment growth compared to the previous year on average was 0.587%. Total assessment increase was \$3,883,000.

The Municipal Tax Levy will increase by 2.18% compared to 2021, which is an increase of \$92,345.62. The total Municipal Levy will be \$4,320,196.68. The tax levy increase was significantly impacted by the insurance premium increases received for 2022. Insurance increased \$181,387 over 2021. Council has had delegations with the Province relating to these increasing insurance costs and the lack of sustainability for municipalities in the long run.

This increase was largely offset by the working capital reserve (\$178,200), thus limiting the ability to offset other increases in the budget from working capital reserve. Council has worked diligently at reducing the tax levy increase while providing the services residents are seeking.

The tax rates have not yet been established as we are awaiting the final ratios 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 2021 would see an approximate increase in the municipal portion of taxation of \$14.78.

## **Water and Sewer**

Water and sewer rates will remain the same. 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.

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.

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

## **User Fees**

Council has reviewed several fees in the Fees and Charges By-law 2021-40 and has the proposed changes effective once the by-law is passed:

1. Lottery Licence for Not-For-Profit/Charitable Tweed-based Organizations - \$25 per licence
2. Tax Certificate Letters - \$125
3. Zoning Letter - \$125
4. Zoning Compliance Letter - \$125
5. Zoning Amendment - \$984
6. Minor Variance - \$601
7. Fire Inspection - \$150
8. Fire Return Inspection - \$75
9. Soccer Field Outside Group - \$27
10. Soccer Field Tournaments - \$60

The proposed changes below would be effective for the 2022 fall Arena season:

1. Prime Time Ice Rental - \$145
2. Non-Prime Time Ice Rental - \$92
3. Minor Hockey & Figure Skating in Prime Time - \$102
4. Protective Cover for 1<sup>st</sup> time Board Sign Purchase - \$113
5. Zamboni Signs - \$452

## Overall Budget Figures

Total revenues projected for the current year are \$13,419,650.67.

Total operating expenses projected for the current year are \$9,273,342.63.

Total capital costs projected for the current year are \$4,146,308.04.

There will be total transfers from reserves and reserve funds of \$2,288,672.20 to balance the budget this year and fund capital projects.

## Capital Projects

There are several capital projects planned for 2022. Some of the projects are as follows:

\$1,029,682.51	Secondary River Crossing for Water Mains – if successful with grant
\$ 702,860.00	Vanderwater Road
\$ 357,000.00	Queensborough Hall Renovations
\$ 326,025.00	Greatrix Bridge Replacement
\$ 280,000.00	Tandem plow/wing combination
\$ 240,000.00	Queensborough Road
\$ 170,000.00	Backhoe
\$ 108,500.00	Joe Allore Bridge Pre-Engineering Work
\$ 102,000.00	Accessible Lift and Washroom at Arena

## Reserves and Reserve Funds

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

Reserves – 2022 beginning balance	\$ 3,945,923.51
Transfers to reserves	\$ 1,003,829.00
Transfers from reserves	<u>\$(2,181,382.20)</u>
Projected balance end of 2022	\$ 2,768,370.31

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

Reserve Funds –	2022 beginning balance	\$ 1,481,691.82
	Transfers to reserve funds	\$ 290,043.00
	Transfers from reserve funds	<u>\$( 132,290.00)</u>
	Projected balance end of 2022	\$ 1,639,444.82

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 -	2022 beginning balance	\$ 420,264.67
	Receipts	\$ 386,573.00
	Transfers to projects	<u>\$( 741,517.00)</u>
	Projected balance end of 2022	\$ 65,320.67

**Municipality of Tweed  
2022 Budget Summary**

<b>Department</b>		<b>Revenues</b>	<b>Operating Expens</b>	<b>Capital Expens</b>	<b>Net Tax Requirements</b>
Grants	105	2,103,700.00			(2,103,700.00)
Administration	110	1,490,534.82	1,784,033.88	94,107.31	387,606.37
Asset Management Plan	315	41,850.00	52,300.00		10,450.00
Health & Dental	900	45,250.00	47,250.00		2,000.00
Fire	210	217,539.32	367,030.75	163,900.22	313,391.65
Joint Fire	215		140,950.00		140,950.00
Police	220		1,062,144.00		1,062,144.00
Animal Control	230	6,000.00	16,450.00		10,450.00
Livestock Valuation	235	450.00	900.00		450.00
Building Dept	240	-			-
By-Law	250	500.00	-		(500.00)
Joint By-Law	255		30,000.00		30,000.00
Conservation	270		72,519.00		72,519.00
Roads	310	1,827,491.34	2,735,203.00	1,978,385.00	2,886,096.66
Streetlights	320	28,430.00	28,430.00		-
Aggregates	330	30,990.00	2,400.00	13,590.00	(15,000.00)
Sewer	410	488,646.00	471,979.00	16,667.00	-
Water	420	1,584,781.51	454,373.00	1,130,408.51	-
Garbage Collection	430	38,829.00	38,829.00		-
Garbage Disposal	440	348,700.00	519,106.00	28,100.00	198,506.00
Recycling	450	-	96,950.00		96,950.00
Environmental Control Programs	460	-	-	-	-
Parks	510	113,450.00	354,828.00	143,500.00	384,878.00
Actinolite	512	-	7,266.00	3,000.00	10,266.00
Marlbank	514	-	6,036.00	3,000.00	9,036.00
Queensborough	516	357,000.00	6,207.00	357,000.00	6,207.00
Thomasburg	518	-	6,846.00	3,000.00	9,846.00
Arena	520	290,850.00	391,799.00	184,150.00	285,099.00
Tweed Oil Kings	521	56,500.00	42,880.00		(13,620.00)
Splashpad	525	1,250.00	2,200.00	23,500.00	24,450.00
Library	530	-	160,381.00	-	160,381.00
Soccer Pitch	550	-	-	-	-
Pool	555	-	89,200.00	-	89,200.00
Parkland	630	-			-
Youth Centre	710		-		-
Community Development	120	8,000.00	261,135.00		253,135.00
BR&E	125	-	-	4,000.00	4,000.00
Fly Fishing Tournament	126	4,500.00	4,500.00		-
Youth Advisory Committee	130	-	5,000.00	-	5,000.00
Tile Drainage	280	-	-		-
Rezoning	610	11,808.00	11,810.00		2.00
Minor Variance	620	2,404.00	2,407.00		3.00
		<b>9,099,453.99</b>	<b>9,273,342.63</b>	<b>4,146,308.04</b>	<b>4,320,196.68</b>

## Municipality of Tweed 2022 Budget Summary

2021 Taxation Levy		4,227,851.06
Increase/(Decrease)		<u>92,345.62</u>
Change	Difference from 2% increase	<u>(7,788.60)      2.18%</u>
Expenses		9,273,342.63
Transfers to reserves		(1,293,872.00)
Change in Landfill		19,257.00
Amortization		2,237,025.00
Non TCA non-operating expenses		884,420.89
Loss on disposal of TCA		<u>155,094.50</u>
PSAB Expenses		<u>11,275,268.02</u>
Reserves		2,768,370.31
Reserve Funds		<u>1,639,444.82</u>
		<u>4,407,815.13</u>
	Difference from 50% minimum	<u>39.09%      1,229,818.88</u>
Example Property Assessment - residential dwelling		250,000.00
Municipal Portion Tax Increase Estimate (excluding streetlight or collection fees)		<u>14.78</u>

**Municipality of Tweed  
Summary of Tax Impact by Department**

Department		2022 Net Tax Requirements	Increase due to Insurance Premiums	Increase to Working Capital Reserve Transfer	Adjusted 2022 Net Tax Requirement	2021 Net Tax Requirements	Difference	% Change to 2021 Taxation
Grants	105 -	2,103,700.00			2,103,700.00 -	2,147,300.00	43,600.00	1.03%
Administration	110	387,606.37	206,681.00	178,200.00	359,125.37	386,655.00 -	27,529.63	-0.65%
Asset Management Plan	315	10,450.00			10,450.00	12,500.00 -	2,050.00	-0.05%
Health & Dental	900	2,000.00			2,000.00	-	2,000.00	0.05%
<b>Total General Government</b>		<b>- 1,703,643.63</b>	<b>- 206,681.00</b>	<b>178,200.00</b>	<b>- 1,732,124.63</b>	<b>- 1,748,145.00</b>	<b>16,020.37</b>	
Fire	210	313,391.65	5,382.00		308,009.65	301,608.06	6,401.59	0.15%
Joint Fire	215	140,950.00			140,950.00	133,900.00	7,050.00	0.17%
Police	220	1,062,144.00			1,062,144.00	1,082,289.00 -	20,145.00	-0.48%
Animal Control	230	10,450.00			10,450.00	11,915.00 -	1,465.00	-0.03%
Livestock Valuation	235	450.00			450.00	400.00	50.00	0.00%
By-Law	250 -	500.00			500.00	500.00 -	1,000.00	-0.02%
Joint By-Law	255	30,000.00			30,000.00	30,000.00	-	0.00%
Conservation	270	72,519.00			72,519.00	69,128.00	3,391.00	0.08%
<b>Total Protection Services</b>		<b>1,629,404.65</b>	<b>- 5,382.00</b>	<b>-</b>	<b>1,624,022.65</b>	<b>1,629,740.06</b>	<b>- 5,717.41</b>	
Roads	310	2,886,096.66	2,108.00		2,888,204.66	2,937,152.00 -	48,947.34	-1.16%
Aggregates	330 -	15,000.00			15,000.00	-	15,000.00	-0.35%
<b>Total Transportation Services</b>		<b>2,871,096.66</b>	<b>2,108.00</b>	<b>-</b>	<b>2,873,204.66</b>	<b>2,937,152.00</b>	<b>- 63,947.34</b>	
Garbage Disposal	440	198,506.00	311.00		198,817.00	239,147.00 -	40,330.00	-0.95%
Recycling	450	96,950.00			96,950.00	87,601.00	9,349.00	0.22%
<b>Total Environmental Services - Other</b>		<b>295,456.00</b>	<b>311.00</b>	<b>-</b>	<b>295,767.00</b>	<b>326,748.00</b>	<b>- 30,981.00</b>	
Parks	510	384,878.00	11,630.00		396,508.00	326,819.00	69,689.00	1.65%
Actinolite	512	10,266.00	134.00		10,400.00	10,400.00	-	0.00%
Marlbank	514	9,036.00	464.00		9,500.00	9,500.00	-	0.00%
Queensborough	516	6,207.00	353.00		6,560.00	9,560.00 -	3,000.00	-0.07%
Thomasburg	518	9,846.00	41.00		9,805.00	9,805.00	-	0.00%
Arena	520	285,099.00	17,384.00		302,483.00	183,881.00	118,602.00	2.81%
Tweed Oil Kings	521 -	13,620.00			13,620.00	-	13,620.00	-0.32%
Splashpad	525	24,450.00			24,450.00	2,750.00	21,700.00	0.51%
Library	530	160,381.00	1,791.00		158,590.00	155,510.00	3,080.00	0.07%

**Municipality of Tweed  
Summary of Tax Impact by Department**

Department		2022 Net Tax Requirements	Increase due to Insurance Premiums	Increase to Working Capital Reserve Transfer	Adjusted 2022 Net Tax Requirement	2021 Net Tax Requirements	Difference	% Change to 2021 Taxation
Pool	555	89,200.00			89,200.00	124,500.00	- 35,300.00	-0.83%
Parkland	630	-			-	-	-	0.00%
Youth Centre	710	-			-	775.00	- 775.00	-0.02%
<b>Total Recreation Services</b>		<b>965,743.00</b>	<b>28,133.00</b>	<b>-</b>	<b>993,876.00</b>	<b>833,500.00</b>	<b>160,376.00</b>	
Community Development	120	253,135.00	124.00		253,259.00	247,456.00	5,803.00	0.14%
BR&E	125	4,000.00			4,000.00	4,000.00	-	0.00%
Youth Advisory Committee	130	5,000.00			5,000.00	-	5,000.00	0.12%
Rezoning	610	2.00			2.00	4,500.00	4,502.00	0.11%
Minor Variance	620	3.00			3.00	1,900.00	- 1,897.00	-0.04%
<b>Total Planning &amp; Development Servic</b>		<b>262,140.00</b>	<b>124.00</b>	<b>-</b>	<b>262,264.00</b>	<b>248,856.00</b>	<b>13,408.00</b>	
<b>Total</b>		<b>4,320,196.68</b>	<b>- 181,387.00</b>	<b>178,200.00</b>	<b>4,317,009.68</b>	<b>4,227,851.06</b>	<b>89,158.62</b>	

**Overall Taxation Increase over 2021 excluding insurance and change in transfer to reduce budget 2.11%**  
**Insurance increase as % of 2021 Taxation 4.29%**  
**Transfer to reduce budget incase as % of 2021 Taxation -4.21%**  
**Total increase to 2021 Taxation 2.18%**



## Allocation of Tax by Department

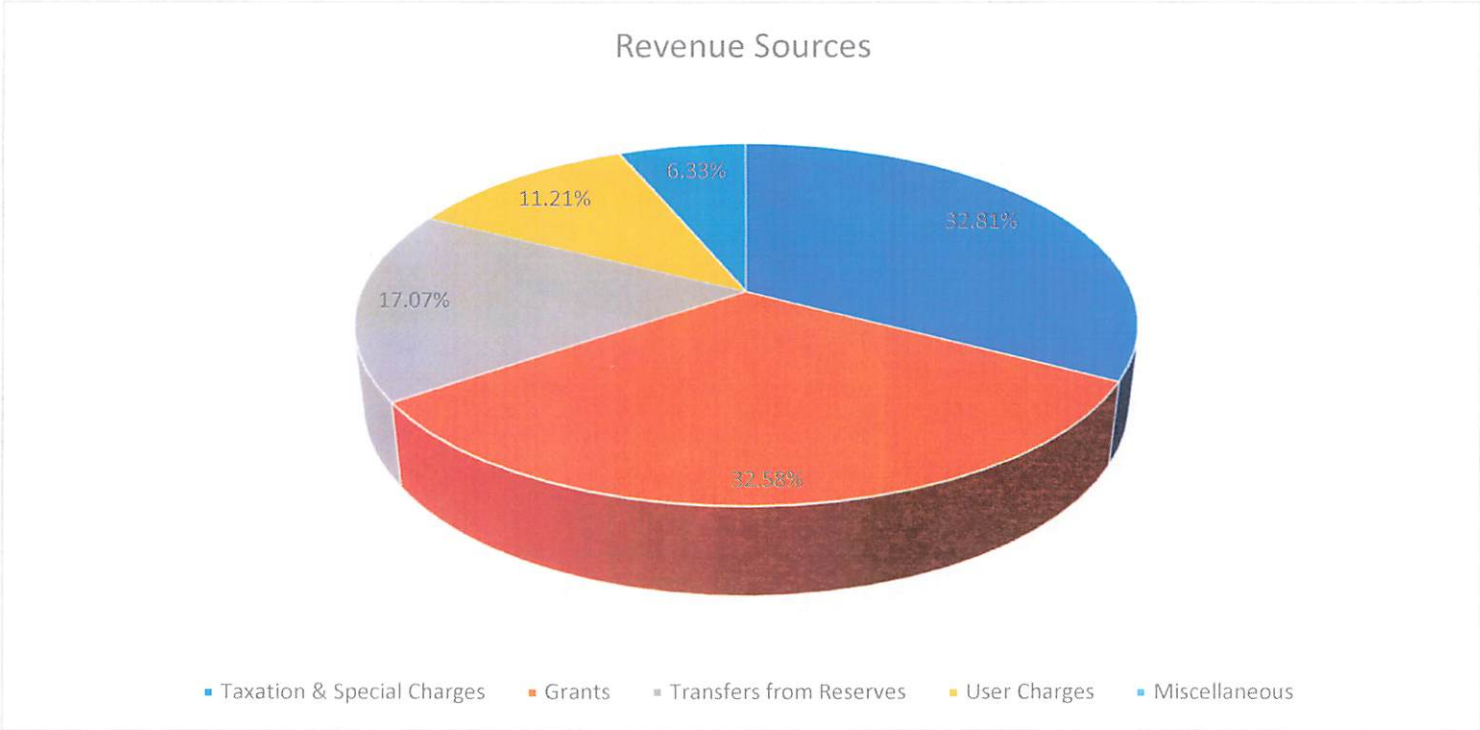
The allocation below identifies the amount per \$1,000 paid in general Municipal taxes only that relates to each department.

	<b>Tax Needs</b>	<b>% of Total</b>	<b>\$1,000 Annual Municipal Tax Allocation</b>
OMPF	(2,103,700.00)	-48.69%	(486.95)
Administration	400,056.37	9.26%	92.60
Fire	454,341.65	10.52%	105.17
Police	1,062,144.00	24.59%	245.86
Animal Control	10,450.00	0.24%	2.42
Livestock	450.00	0.01%	0.10
By-Law	29,500.00	0.68%	6.83
Conservation	72,519.00	1.68%	16.79
Roads	2,871,096.66	66.46%	664.58
Waste Disposal	198,506.00	4.59%	45.95
Recycling	96,950.00	2.24%	22.44
Parks	384,878.00	8.91%	89.09
Actinolite	10,266.00	0.24%	2.38
Marlbank	9,036.00	0.21%	2.09
Queensborough	6,207.00	0.14%	1.44
Thomasburg	9,846.00	0.23%	2.28
Arena	271,479.00	6.28%	62.84
Splashpad	24,450.00	0.57%	5.66
Library	160,381.00	3.71%	37.12
Pool	89,200.00	2.06%	20.65
Community Development	262,135.00	6.07%	60.68
Rezoning	2.00	0.00%	0.00
Minor Variance	3.00	0.00%	0.00
	<u>4,320,196.68</u>		<u>1,000.00</u>

# Revenue Summary

Taxation & Special Charges	32.81%	4,397,455.68
Grants	32.58%	4,367,358.79
Transfers from Reserves	17.07%	2,288,672.20
User Charges	11.21%	1,502,814.00
Miscellaneous	6.33%	848,350.00

**13,404,650.67**

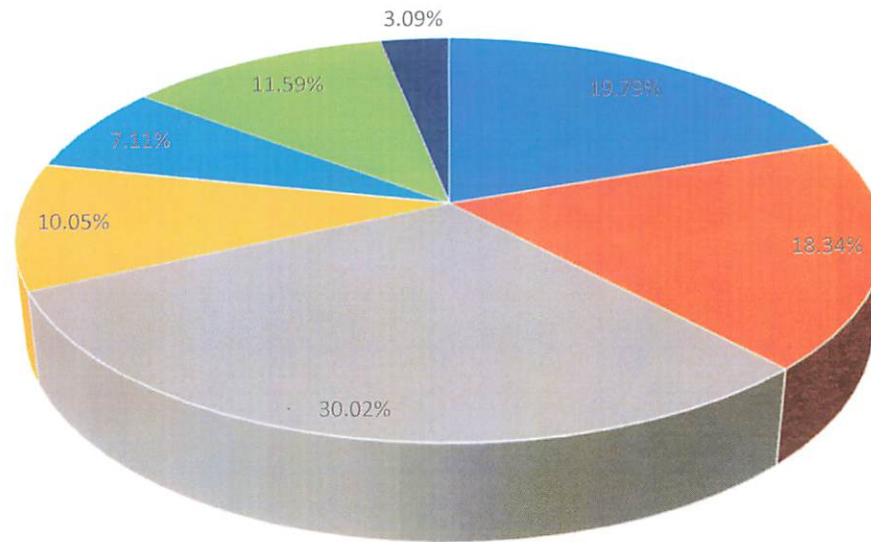


## Operating Expense Summary

General Government	19.79%	1,823,333.88
Protection Services	18.34%	1,689,993.75
Transportation Services	30.02%	2,766,033.00
Water and Sewer Services	10.05%	926,352.00
Other Environmental Services	7.11%	654,885.00
Recreation Services	11.59%	1,067,643.00
Planning Services	3.09%	284,852.00

**9,213,092.63**

Operating Expense Needs



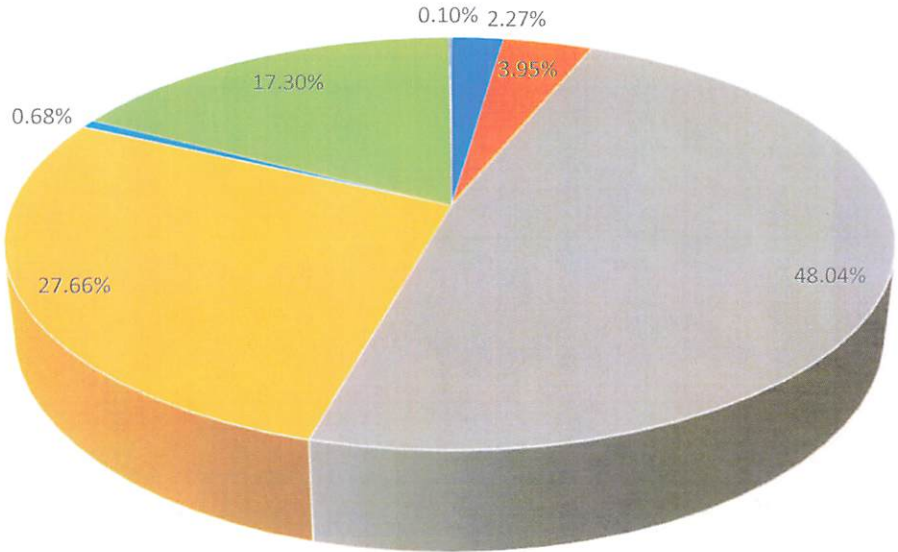
- General Government
- Protection Services
- Transportation Services
- Water and Sewer Services
- Other Environmental Services
- Recreation Services
- Planning Services

# Capital Expense Summary

General Government	2.27%	94,107.31
Protection Services	3.95%	163,900.22
Transportation Services	48.04%	1,991,975.00
Water and Sewer Services	27.66%	1,147,075.51
Other Environmental Services	0.68%	28,100.00
Recreation Services	17.30%	717,150.00
Planning Services	0.10%	4,000.00

**4,146,308.04**

Capital Expense Needs



- General Government
- Protection Services
- Transportation Services
- Water and Sewer Services
- Other Environmental Services
- Recreation Services
- Planning Services

## Municipality of Tweed Performance Measures

### Performance Measures - Grants (105)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total grants revenues	2,776,708.98	2,123,258.98	2,134,300.00	2,103,700.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Grant per property	584.32	445.31	446.32	439.83
Remove one-time items described below	- 125.70	- 4.62	-	-
Normalized grant per property	<u>458.62</u>	<u>440.69</u>	<u>446.32</u>	<u>439.83</u>

In 2019, the Municipality received a one-time unconditional modernization grant for \$597,300. This increased the grant per property by \$125.70.

In 2020, the Municipality received a one-time conditional modernization grant for \$21,994.40. This increased the grant per property by \$4.62.

## Municipality of Tweed Performance Measures

### Performance Measures - Administration (110)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total administration expenses	2,327,448.70	1,414,309.75	1,444,296.67	1,784,033.88
Total hours office open to public	1,956	1,988	1,964	1,968
Total cost per hour	1,189.90	711.42	735.39	906.52
Remove one-time items described below	- 241.54	-	7.63 -	14.47
Normalized administration costs per hour	948.36	711.42	743.02	892.05
Total revenues	483,276.33	755,172.47	1,111,962.44	1,406,506.88
Total revenue per hour	247.07	379.87	566.17	714.69
<b>Net operating tax impact per hour</b>	<b>701.29</b>	<b>331.56</b>	<b>176.84</b>	<b>177.36</b>

Note that the expenses are operating only.

Note that the hours office open to public includes the COVID days where our doors were closed to the public but staff were on site answering phones and providing services at the doors.

In 2019, the administration department held all transfers to reserves for all departments surpluses from previous years. This included \$472,442 of amounts from 2018 and prior. Impacted cost per hour by \$241.54.

In 2021, there are still some outstanding invoices for items like utilities that bills are delayed by 1 to 2 months.

Total expected additional expenses of \$14,970 or \$7.63 per hour.

In 2022, the administration department has increased insurance higher than normal that impacted this department more than the others. In addition, the transfer from revenues was increased to offset this where possible. This is a total of \$206,681 increase in costs and \$178,200 increase in revenues. Impacted per hour of \$105.02 offset by \$90.55 for net one-time impact of \$14.47.

## Municipality of Tweed Performance Measures

### Performance Measures - Dental (900)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total health and dental costs	47,574.29	41,364.48	34,737.50	47,250.00
Total staff with dental benefits	33	38	38	35
Total cost per eligible staff	1,441.65	1,088.54	914.14	1,350.00
Total revenues	48,561.45	43,213.57	33,411.85	45,250.00
Revenue per eligible staff	1,471.56	1,137.20	879.26	1,292.86
<b>Net operating tax impact per staff</b>	<b>- 29.91 -</b>	<b>48.66</b>	<b>34.89</b>	<b>57.14</b>

Note that the net cost is the PST owing on these benefits provided that are paid directly to CRA. The costs shown above are total claims paid during the year.

**Municipality of Tweed  
Operating Budget - 2022**

	Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change	
Revenues	01-105-40127	GRANT Others	13,000.00	58,118.98	(45,118.98)	21,000.00	664.58	20,335.42	1,000.00	5,000.00	(4,000.00)	1,000.00	-		
	01-105-40128	GRANT One-Time Provincial Pymt	597,390.00	597,390.00	-	50,000.00	21,994.40	28,005.60	17,000.00	-	17,000.00	-	(17,000.00)	Prior year budgeted for potential accessibility funding for accessible washroom upgrades in Administration - uncertain if will be available	
	01-105-40130	GRANT Ontario Mun. Partnership Fund	2,084,600.00	2,121,200.00	(36,600.00)	2,100,600.00	2,100,600.00	-	2,129,300.00	2,129,300.00	-	2,102,700.00	(26,600.00)		
<b>Total Grants (Dept 105)</b>			<b>2,694,990.00</b>	<b>2,776,708.98</b>	<b>(81,718.98)</b>	<b>2,171,600.00</b>	<b>2,123,258.98</b>	<b>48,341.02</b>	<b>2,147,300.00</b>	<b>2,134,300.00</b>	<b>13,000.00</b>	<b>2,103,700.00</b>	<b>(43,600.00)</b>		
Revenues	01-110-40145	ADMIN Solar Panel Revenue	6,000.00	6,479.85	(479.85)	6,000.00	5,908.81	91.19	6,000.00	5,740.21	259.79	6,000.00	-		
	01-110-40155	ADMIN Sale of Municipal Property	-	-	-	-	-	-	100,000.00	359,607.00	(259,607.00)	365,200.00	265,200.00	Additional properties for consideration this year. 9 properties (though 1 is dependant on Council assessment) with MPAC values totalling \$418,900. Budget for all proceeds to go into reserves. Additional 19 for consideration as well with total MPAC value of \$484,400.	
	01-110-40202	ADMIN Penalty and Interest - Taxes	125,000.00	118,031.02	6,968.98	118,000.00	103,571.40	14,428.60	110,000.00	98,746.77	11,253.23	100,000.00	(10,000.00)	As we are working on collection of outstanding taxes and reducing the amounts outstanding, penalty and interest revenues will decrease	
	01-110-40206	ADMIN Rentals - Halls	15,000.00	22,752.95	(7,752.95)	16,500.00	14,916.05	1,583.95	12,000.00	21,144.00	(9,144.00)	20,000.00	8,000.00	Regular years earning more than \$20,000, increasing to expected regular operations	
	01-110-40208	ADMIN Fines / Lottery Licences	3,500.00	3,920.36	(420.36)	3,500.00	2,153.35	1,346.65	3,500.00	1,585.00	1,915.00	3,500.00	-		
	01-110-40210	ADMIN Marriage/Death Licences	4,200.00	4,868.00	(668.00)	4,200.00	5,120.00	(920.00)	5,000.00	4,760.00	240.00	5,000.00	-		
	01-110-40218	ADMIN Investment Income	45,000.00	97,914.34	(52,914.34)	58,400.00	31,100.99	27,299.01	58,400.00	13,526.90	44,873.10	45,000.00	(13,400.00)	Expectation for cash balances to return close to normal with receipt of grant funding and loan proceeds	
	01-110-40220	ADMIN Tax Certificates	11,000.00	16,725.00	(5,725.00)	12,000.00	15,050.00	(3,050.00)	12,000.00	20,550.00	(8,550.00)	23,000.00	11,000.00	Last few years identified increased property sales, increasing need for tax certificates. Expect this to continue	
	01-110-40221	ADMIN Tax Sale - Payment Out of Court	-	9,090.70	(9,090.70)	-	-	-	-	-	-	-	-	-	
	01-110-40222	ADMIN Miscellaneous Receipts	13,000.00	25,487.06	(12,487.06)	10,000.00	17,786.12	(7,786.12)	10,000.00	18,406.03	(8,406.03)	18,000.00	8,000.00	\$15,000 from BISB plus \$3,000 for other unknown miscellaneous receipts	
	01-110-40228	ADMIN Tax Sale Expense Recovery	30,000.00	64,643.78	(34,643.78)	30,000.00	50,233.03	(20,233.03)	30,000.00	56,620.26	(26,620.26)	87,000.00	57,000.00	Based on expected total files through each stage of tax sale process	
	01-110-40400	ADMIN Transfer From Reserves	-	-	-	287,692.61	287,692.61	-	490,800.00	459,381.90	31,418.10	651,816.42	161,016.42	Transfer to reduce taxation increase plus unspent IT project due to timing issues	
	01-110-40600	COVID Funding	-	-	-	-	195,800.00	(195,800.00)	57,950.00	25,685.42	32,264.58	23,240.46	(34,709.54)	Unspent 2021 project due to timina	
		ADMIN Modernization Funding	-	-	-	-	-	-	-	-	-	33,750.00	33,750.00	75% of the Modernization Intake 3 grant application submitted	
	01-110-41020	ADMIN Supplementary - Taxation	18,000.00	113,363.27	(95,363.27)	25,000.00	25,840.11	(840.11)	25,000.00	26,208.95	(1,208.95)	25,000.00	-		
				<b>270,700.00</b>	<b>483,276.33</b>	<b>(212,576.33)</b>	<b>571,292.61</b>	<b>755,172.47</b>	<b>(183,879.86)</b>	<b>920,650.00</b>	<b>1,111,962.44</b>	<b>(191,312.44)</b>	<b>1,406,506.88</b>	<b>485,856.88</b>	
	Expenses	01-110-51002	ADMIN Members Council - Remuneration	86,000.00	70,134.70	15,865.30	76,300.00	75,999.48	300.52	76,838.00	76,587.46	250.54	77,406.00	568.00	Per by-law increases for 2022.
		01-110-51004	ADMIN Members Council - Benefits	23,000.00	27,626.50	(4,626.50)	28,203.00	25,270.18	2,932.82	31,780.00	25,690.11	6,089.89	30,068.00	(1,712.00)	Per by-law increases for 2022.
		01-110-51006	ADMIN Members Council - Mileage	1,000.00	1,268.16	(268.16)	1,300.00	231.12	1,068.88	1,300.00	297.54	1,002.46	1,300.00	-	
		01-110-51008	ADMIN Members Council - Conventions	14,000.00	8,956.89	5,043.11	14,000.00	7,506.61	6,493.39	2,500.00	1,480.61	1,019.39	9,000.00	6,500.00	Assuming some resumption of regular conferences in 2022 after COVID
			<b>124,000.00</b>	<b>108,086.25</b>	<b>15,913.75</b>	<b>119,803.00</b>	<b>109,007.39</b>	<b>10,795.61</b>	<b>111,638.00</b>	<b>103,555.71</b>	<b>8,082.29</b>	<b>117,714.00</b>	<b>7,176.00</b>		



**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change
01-110-52000	ADMIN Salaries and Wages	354,500.00	345,273.59	9,226.41	351,838.00	357,004.09	(5,166.09)	364,910.00	358,444.25	6,465.75	388,709.00	23,799.00	Per by-law increases for 2022 less amount allocated to zoning and minor variance files.  Requesting additional 1 day a week for one of the 2 day a week admin positions to help with scanning and sorting documents for destruction or sending to archives
01-110-52030	ADMIN Asset Management Expense	-	4,416.38	(4,416.38)	-	-	-	-	-	-	-	-	
01-110-52100	ADMIN CPP	16,500.00	16,663.02	(163.02)	16,520.00	17,395.27	(875.27)	16,811.00	17,815.84	(1,004.84)	19,473.00	2,662.00	Per by-law increases for 2022.
01-110-52110	ADMIN EI	6,500.00	6,553.91	(53.91)	6,140.00	6,338.83	(198.83)	5,958.00	6,160.12	(202.12)	6,844.00	886.00	Per by-law increases for 2022.
01-110-52120	ADMIN Employer Health Tax	11,000.00	11,702.31	(702.31)	11,452.00	8,261.43	3,190.57	8,135.00	8,502.08	(367.08)	8,788.00	653.00	Per by-law increases for 2022.
01-110-52130	ADMIN OMERS	36,500.00	36,094.10	405.90	35,609.00	35,109.55	499.45	38,415.00	35,742.19	2,672.81	41,220.00	2,805.00	Per by-law increases for 2022.
01-110-52140	ADMIN WSIB	13,000.00	13,031.72	(31.72)	14,169.00	12,822.27	1,346.73	14,600.00	13,777.70	822.30	15,773.00	1,173.00	Per by-law increases for 2022.
01-110-52150	ADMIN Group Insurance	5,040.00	4,942.44	97.56	3,622.00	4,896.34	(1,274.34)	4,838.00	4,927.29	(89.29)	4,623.00	(215.00)	Per by-law increases for 2022.
01-110-52160	ADMIN Extended Health care	20,000.00	19,332.28	667.72	24,725.00	20,673.25	4,051.75	29,687.00	24,642.46	5,044.54	26,204.00	(3,483.00)	Per by-law increases for 2022.
01-110-52170	ADMIN RRSP	2,200.00	2,601.08	(401.08)	3,207.00	11,253.29	(8,046.29)	2,611.00	5,985.79	(3,374.79)	2,663.00	52.00	Per by-law increases for 2022.
01-110-52180	ADMIN Dental Plan	9,500.00	11,147.48	(1,647.48)	16,875.00	11,396.80	5,478.20	19,792.00	10,648.80	9,143.20	9,250.00	(10,542.00)	Per by-law increases for 2022.
01-110-52190	ADMIN Mileage	600.00	1,159.66	(559.66)	1,000.00	210.83	789.17	1,000.00	785.68	214.32	1,000.00	-	
01-110-52228	ADMIN-Electronic Sign Internet	650.00	567.69	82.31	650.00	575.69	74.31	650.00	2,193.44	(1,543.44)	650.00	-	
01-110-53120	ADMIN Building Repair and Maintenance	15,000.00	18,703.66	(3,703.66)	15,000.00	17,501.73	(2,501.73)	15,000.00	14,074.05	925.95	18,000.00	3,000.00	Consistently above budget for a few years.
01-110-53130	ADMIN Building Hydro	12,000.00	12,102.20	(102.20)	12,250.00	12,248.83	1.17	12,500.00	12,335.20	164.80	13,000.00	500.00	2% increase for inflation potential plus increase for increased usage of building with renting out of basement space
01-110-53140	ADMIN Water and Sewer	1,600.00	1,543.00	57.00	1,600.00	1,558.57	41.43	1,600.00	1,176.82	423.18	1,600.00	-	
01-110-53150	ADMIN Building Fuel	7,000.00	6,489.44	510.56	7,000.00	5,679.70	1,320.30	7,000.00	4,021.42	2,978.58	6,500.00	(500.00)	Consistently under budget
01-110-53160	ADMIN Building Janitorial	6,300.00	7,031.92	(731.92)	10,000.00	6,004.66	3,995.34	10,000.00	2,581.18	7,418.82	8,000.00	(2,000.00)	Under budget last few years
01-110-53170	ADMIN Hungerford Hall / Office	1,000.00	1,070.77	(70.77)	1,000.00	727.58	272.42	1,000.00	1,507.32	(507.32)	1,000.00	-	
01-110-53190	ADMIN Elzevir Office	2,000.00	4,008.99	(2,008.99)	2,000.00	1,820.91	179.09	2,000.00	4,635.36	(2,635.36)	4,000.00	2,000.00	Averaging above budget for repairs in addition to other operating expenses, increased to accommodate
01-110-53200	ADMIN Misc Expense	2,000.00	(1,542.30)	3,542.30	2,000.00	1,523.55	476.45	2,000.00	991.20	1,008.80	1,000.00	(1,000.00)	
01-110-53202	ADMIN Training	5,800.00	8,474.04	(2,674.04)	8,300.00	4,496.82	3,803.18	5,500.00	8,266.15	(2,766.15)	5,500.00	-	last year included 4 AMCTO courses for the CAO towards the diploma in municipal administration as well as 1 AMCTO course for the Deputy Clerk and some elections training for the Clerk and Deputy Clerk in preparation for 2022. Although over budget in the prior year, the CAO is only taking 2 AMCTO courses this year and therefore, the budget should be more appropriate at this level again.



**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change
01-110-53345	ADMIN Plowing Match	750.00	415.31	334.69	750.00	-	750.00	750.00	-	750.00	950.00	200.00	\$250 for mileage, \$200 for corn give away, and \$500 for promotional items
01-110-53347	ADMIN Volunteer Appreciation	4,300.00	3,543.26	756.74	5,500.00	4,586.87	913.13	5,500.00	5,259.18	240.82	5,600.00	100.00	\$4,500 for meal for 300 people, \$200 for dessert, \$350 for awards, \$250 for music, \$100 for beverages, \$150 for décor, and \$50 for miscellaneous
01-110-53350	ADMIN Transfer to Reserves	-	1,372,474.07	(1,372,474.07)	3,400.00	377,871.17	(374,471.17)	123,600.00	365,541.97	(241,941.97)	356,550.00	232,950.00	Based on long term capital budget for 5 years at 50% plus net proceeds on sale of surplus lands
01-110-57010	COVID Salaries - Administration	-	-	-	-	6,604.19	(6,604.19)	-	15,662.46	(15,662.46)	-	-	No longer budgeting for pandemic impacts
01-110-57020	COVID Benefits - Administration	-	-	-	-	1,964.76	(1,964.76)	-	5,248.50	(5,248.50)	-	-	No longer budgeting for pandemic impacts
01-110-57030	COVID Supplies and other costs - Administration	-	-	-	-	17,071.69	(17,071.69)	1,950.00	1,637.82	312.18	-	(1,950.00)	No longer budgeting for pandemic impacts
		933,443.00	2,327,448.70	(1,394,005.70)	1,055,627.96	1,414,309.75	(358,681.79)	1,233,305.00	1,444,296.67	(210,991.67)	1,784,033.88	550,728.88	
<b>Capital Funding</b>													
01-105-40128	GRANT One-Time Provincial Pymt	-	-	-	-	-	-	17,000.00	-	17,000.00	-	(17,000.00)	Prior year budgeted for potential accessibility funding for accessible washroom upgrades in Administration - uncertain if will be available
01-110-40400	ADMIN Transfer From Reserves	-	46,638.71	(46,638.71)	22,340.41	11,443.66	10,896.75	61,050.00	39,779.44	21,270.56	84,027.94	22,977.94	Capital funded from reserves
		-	46,638.71	(46,638.71)	22,340.41	11,443.66	10,896.75	78,050.00	39,779.44	38,270.56	84,027.94	5,977.94	
<b>Capital</b>													
01-110-58000	ADMIN Capital - Paint Admin Bldg	10,000.00	8,636.95	1,363.05	-	-	-	-	-	-	-	-	
01-110-58010	ADMIN Hungerford Hall-New Awning	10,000.00	814.08	9,185.92	-	3,165.40	(3,165.40)	-	-	-	-	-	
01-110-58012	Admin Bldg - Washroom Improvements	3,000.00	-	3,000.00	4,000.00	4,329.41	(329.41)	17,000.00	-	17,000.00	17,000.00	-	Prior year planned if funding available, was not available, plan to do this year from municipal building fund
01-110-58013	ADMIN Thomasburg Hall - Propane Furnace	10,000.00	-	10,000.00	-	-	-	-	-	-	-	-	
01-110-58014	ADMIN Computers & Software	5,000.00	1,285.15	3,714.85	-	-	-	5,000.00	3,345.82	1,654.18	9,880.00	4,880.00	Annual renewal of \$5,000, \$750 for annual renewal of printers and \$5,000 for renewal of Council iPads with election
01-110-58024	ADMIN Building - Repair Roof	10,000.00	200.00	9,800.00	10,000.00	-	10,000.00	50,000.00	59,527.67	(9,527.67)	-	(50,000.00)	Unfunded project from 2021
01-110-58025	Capital - Building repairs	-	-	-	1,000.00	709.65	290.35	37,500.00	15,173.36	22,326.64	45,000.00	7,500.00	Annual renewal of furniture needs
01-110-58026	Capital - Office Furniture	-	-	-	1,016.00	938.93	77.07	2,000.00	600.36	1,399.64	3,199.64	1,199.64	One time purchase need
01-110-58030	Capital - Dehumidifiers	-	-	-	474.00	504.17	(30.17)	-	-	-	-	-	
01-110-58032	ADMIN Capital - Folder & Stuffer	-	-	-	-	-	-	13,550.00	10,370.36	3,179.64	-	(13,550.00)	
01-110-58100	CAPITAL Non-Budget Items	-	44,906.59	(44,906.59)	20,000.00	19,898.68	101.32	10,000.00	9,840.23	159.77	-	(10,000.00)	
01-110-58132	ADMIN Equipment	-	-	-	-	-	-	-	-	-	9,500.00	9,500.00	
01-110-60000	AMORTIZATION Administration	-	35,319.21	(35,319.21)	-	-	-	-	-	-	-	-	
01-110-60100	Gain/Loss on Disposal of Assets (new 2017)	-	62,835.80	(62,835.80)	-	10,592.81	(10,592.81)	-	-	-	-	-	
01-110-60200	Change in Unfunded Capital	-	-	-	-	-	-	-	(9,527.67)	9,527.67	9,527.67	9,527.67	Unfunded project from 2021
01-110-60300	Change in TCA Equity	-	-	-	-	2,398,865.24	(2,398,865.24)	-	-	-	-	-	
		48,000.00	153,997.78	(105,997.78)	36,490.00	2,470,271.71	(2,433,781.71)	135,050.00	89,330.13	45,719.87	94,107.31	(40,942.69)	
<b>Total Administration (Dept 110)</b>		(710,743.00)	(1,951,531.44)	1,240,788.44	(498,484.94)	(3,117,965.33)	2,619,480.39	(369,655.00)	(381,884.92)	12,229.92	(387,606.37)	(17,951.37)	
<b>Revenues</b>													
01-315-40000	FCM Grant for MAMP Studies	50,000.00	50,000.00	-	-	-	-	50,000.00	15,180.56	34,819.44	41,850.00	(8,150.00)	One time grant for first 18 buildings into AMP
01-315-40400	Transfer From Reserves	-	-	-	-	34,282.94	(34,282.94)	-	-	-	-	-	
		50,000.00	50,000.00	-	-	34,282.94	(34,282.94)	50,000.00	15,180.56	34,819.44	41,850.00	(8,150.00)	
<b>Expenses</b>													
01-315-50000	MAMP Studies-Road, Water, Wastewater	50,000.00	58,725.70	(8,725.70)	-	34,282.94	(34,282.94)	62,500.00	30,016.66	32,483.34	52,300.00	(10,200.00)	Completed stormwater plan in 2021 and started 18 of the 38 buildings, 20 to complete in 2022

**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019			2020			2021			2022 Proposed		Explanation of Change
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	YTD	Difference	Budget	Change from 2021	
<b>Total Asset Management Plan (Dept 315)</b>		50,000.00	58,725.70	(8,725.70)	-	34,282.94	(34,282.94)	62,500.00	30,016.66	32,483.34	52,300.00	(10,200.00)	
		-	(8,725.70)	8,725.70	-	-	-	(12,500.00)	(14,836.10)	2,336.10	(10,450.00)	2,050.00	
<b>Revenues</b>	01-900-40222 HEALTH & WELFARE (Dental) Revenues	-	48,561.45	(48,561.45)	-	43,213.57	(43,213.57)	-	33,411.85	(33,411.85)	45,250.00	45,250.00	Net between these in essence becomes the PST owing on the dental claims. Not previously budgeted.
		-	48,561.45	(48,561.45)	-	43,213.57	(43,213.57)	-	33,411.85	(33,411.85)	45,250.00	45,250.00	
<b>Expenses</b>	01-900-53200 HEALTH & WELFARE (Dental) - Expenses	-	47,574.29	(47,574.29)	-	41,364.48	(41,364.48)	-	34,737.50	(34,737.50)	47,250.00	47,250.00	Net between these in essence becomes the PST owing on the dental claims. Not previously budgeted.
		-	47,574.29	(47,574.29)	-	41,364.48	(41,364.48)	-	34,737.50	(34,737.50)	47,250.00	47,250.00	
<b>Total Health and Dental (Dept 900)</b>		-	987.16	(987.16)	-	1,849.09	(1,849.09)	-	(1,325.65)	1,325.65	(2,000.00)	(2,000.00)	
<b>Total Administration Services</b>		1,984,247.00	817,439.00	1,166,808.00	1,673,115.06	(92,857.26)	2,665,972.32	1,765,145.00	1,736,253.33	28,891.67	1,703,643.63	(61,501.37)	
		-			(0.00)			-			0.00		

## Municipality of Tweed Performance Measures

### Performance Measures - Fire (210 & 215)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total fire expenses	419,655.85	453,513.49	399,842.24	507,980.75
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	88.31	95.12	83.61	106.21
Remove one-time items described below	-	-	-	-
Normalized cost per property	88.31	95.12	83.61	106.21
Total revenues	69,352.23	21,764.96	43,608.12	53,639.10
Revenue per property	14.59	4.56	9.12	11.21
<b>Net operating tax impact per property</b>	<b>73.72</b>	<b>90.55</b>	<b>74.49</b>	<b>94.99</b>

Note that the expenses are operating only.

## Municipality of Tweed Performance Measures

### Performance Measures - Policing (220)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total policing expenses	1,100,133.00	1,095,739.18	889,470.45	1,062,144.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	231.51	229.81	186.00	222.07
Remove one-time items described below	-	-	36.60	-
Normalized cost per property	<u>231.51</u>	<u>229.81</u>	<u>222.60</u>	<u>222.07</u>

In 2021, the Municipality has not yet paid out all months of the police service agreement and owes approximately \$175,000 more, or \$36.60 per property.

## Municipality of Tweed Performance Measures

### Performance Measures - Animal Control (230)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total animal control expenses	15,197.80	18,253.84	15,921.18	16,450.00
Total dog tags/kennel licenses issued	420	291	309	350
Cost per dog tag/license	36.19	62.73	51.52	47.00
Remove one-time items described below	-	-	4.34	-
Normalized cost per dog tag/license	36.19	62.73	55.86	47.00
Total revenues	7,138.00	6,155.00	5,435.00	6,000.00
Revenue per tag/license	17.00	21.15	17.59	17.14
<b>Net operating tax impact per property</b>	<b>19.19</b>	<b>41.58</b>	<b>38.28</b>	<b>29.86</b>

In 2021, the Municipality has to complete the contract by another \$1,340 or \$4.34 per tag/license

# Municipality of Tweed Performance Measures

**Performance Measures - Livestock Valuation (235)**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total livestock valuation expenses	809.46	917.11	1,000.20	900.00
Total claims administered	17	15	16	15
<b>Cost per claim</b>	<b>47.62</b>	<b>61.14</b>	<b>62.51</b>	<b>60.00</b>
Receive flat provincial fee for costs of \$30 per application. Therefore, calculated net excess per claim:				
	<b>17.62</b>	<b>31.14</b>	<b>32.51</b>	<b>30.00</b>



## Municipality of Tweed Performance Measures

### Performance Measures - By-Law Enforcement (250 & 255)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total by-law enforcement expenses	13,803.34	29,240.63	39,214.52	30,000.00
Total hours of services received	346	622	648	624
Cost per hour	39.89	46.99	60.52	48.08
Remove one-time items described below	-	-	25.08	-
Normalized cost per hour	<u>39.89</u>	<u>46.99</u>	<u>35.44</u>	<u>48.08</u>
Total revenues	-	-	115.00	500.00
Revenue per hour	<u>-</u>	<u>-</u>	<u>0.18</u>	<u>0.80</u>
<b>Net operating tax impact per hour</b>	<b><u>39.89</u></b>	<b><u>46.99</u></b>	<b><u>35.26</u></b>	<b><u>47.28</u></b>

In 2021, the Municipality had included our share of the purchase of a vehicle of \$16,251.70 or \$25.08 per hour

# Municipality of Tweed Performance Measures

## Performance Measures - Conservation Authority (270)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total conservation expenses	69,051.00	68,602.00	69,128.00	72,519.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	14.53	14.39	14.46	15.16



**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change
01-210-58002	Miscellaneous Capital	-	-	-	-	2,506.35	(2,506.35)	-	-	-	-	-	-
01-210-58010	FIRE Communications Repeater on Tower	20,000.00	273.19	19,726.81	20,000.00	-	20,000.00	20,000.00	19,379.80	620.20	-	(20,000.00)	
01-210-58011	FIRE Reface Front of Fire Hall	22,000.00	814.08	21,185.92	50,000.00	-	50,000.00	80,000.00	138,900.22	(58,900.22)	-	(80,000.00)	
01-210-58012	FIRE Replace Drainage Grates	1,800.00	1,277.10	522.90	-	-	-	-	-	-	-	-	
01-210-58013	FIRE Re-Gravel Driveway to Hall	2,000.00	-	2,000.00	-	-	-	-	-	-	-	-	
01-210-58014	FIRE Replace Airpack Bottles	5,500.00	(672.01)	6,172.01	-	-	-	-	-	-	-	-	
01-210-58015	FIRE Masks for Airpacks and Straps	2,800.00	2,672.01	127.99	-	-	-	-	-	-	-	-	
01-210-58016	FIRE Grass Fire Skid Unit for Unit #5	16,500.00	-	16,500.00	-	-	-	-	-	-	-	-	
01-210-58017	FIRE Gas Detectors & CO2 Bump Station	3,800.00	3,201.72	598.28	-	-	-	-	-	-	-	-	
01-210-58028	Capital - Off road vehicle	-	-	-	22,500.00	-	22,500.00	-	-	-	-	-	
01-210-58032	Capital - High volume hose replacement	-	-	-	7,500.00	-	7,500.00	-	-	-	-	-	
01-210-58034	Capital - Air packs and bottle replacement	-	-	-	18,000.00	-	18,000.00	-	-	-	-	-	
01-210-58035	Capital - Heat alarm detector	-	-	-	5,000.00	3,678.62	1,321.38	-	-	-	-	-	
01-210-58132	Capital - Equipment Vehicles	-	-	-	-	-	-	-	5,202.98	(5,202.98)	60,000.00	60,000.00	See capital budget
01-210-60000	AMORTIZATION Fire	-	95,556.58	(95,556.58)	-	99,321.35	(99,321.35)	-	-	-	-	-	
01-210-60200	Change in Unfunded Capital	-	-	-	-	-	-	-	(58,900.22)	58,900.22	58,900.22	58,900.22	Firehall refacing
<b>Total Fire (Dept 210)</b>		<b>74,400.00</b>	<b>103,122.67</b>	<b>(28,722.67)</b>	<b>123,000.00</b>	<b>110,512.82</b>	<b>12,487.18</b>	<b>100,000.00</b>	<b>104,582.78</b>	<b>(4,582.78)</b>	<b>163,900.22</b>	<b>63,900.22</b>	
		<b>(285,590.00)</b>	<b>(332,348.99)</b>	<b>46,758.99</b>	<b>(387,584.00)</b>	<b>(391,455.58)</b>	<b>3,871.58</b>	<b>(301,608.06)</b>	<b>(271,889.20)</b>	<b>(29,718.86)</b>	<b>(313,391.65)</b>	<b>(11,783.59)</b>	
Expenses	01-215-50000 JOINT FIRE SERVICE BOARD	126,400.00	120,263.22	6,136.78	128,000.00	136,704.89	(8,704.89)	133,900.00	103,155.96	30,744.04	140,950.00	7,050.00	50% of estimated JFSB budget for 2022
<b>Total Joint Fire (Dept 215)</b>		<b>(126,400.00)</b>	<b>(120,263.22)</b>	<b>(6,136.78)</b>	<b>(128,000.00)</b>	<b>(136,704.89)</b>	<b>8,704.89</b>	<b>(133,900.00)</b>	<b>(103,155.96)</b>	<b>(30,744.04)</b>	<b>(140,950.00)</b>	<b>(7,050.00)</b>	
Expenses	01-220-51300 POLICING OPP	1,106,392.00	1,094,725.79	11,666.21	1,103,745.00	1,090,796.16	12,948.84	1,077,289.00	885,779.85	191,509.15	1,057,144.00	(20,145.00)	Based on OPP 2022 Estimated Billing Statement
	01-220-51310 POLICING CPAC	5,000.00	5,407.21	(407.21)	5,000.00	4,943.02	56.98	5,000.00	3,690.60	1,309.40	5,000.00	-	
<b>Total Policing (Dept 220)</b>		<b>1,111,392.00</b>	<b>1,100,133.00</b>	<b>11,259.00</b>	<b>1,108,745.00</b>	<b>1,095,739.18</b>	<b>13,005.82</b>	<b>1,082,289.00</b>	<b>889,470.45</b>	<b>192,818.55</b>	<b>1,062,144.00</b>	<b>(20,145.00)</b>	
		<b>(1,111,392.00)</b>	<b>(1,100,133.00)</b>	<b>(11,259.00)</b>	<b>(1,108,745.00)</b>	<b>(1,095,739.18)</b>	<b>(13,005.82)</b>	<b>(1,082,289.00)</b>	<b>(889,470.45)</b>	<b>(192,818.55)</b>	<b>(1,062,144.00)</b>	<b>20,145.00</b>	
Revenues	01-230-40500 ANIMAL CONTROL Dog Tags	6,000.00	7,138.00	(1,138.00)	6,000.00	6,155.00	(155.00)	6,000.00	5,435.00	565.00	6,000.00	-	Suggesting permanent dog tags as cost savings measure and hoping to avoid missed dog tag sales in 2023.
		<b>6,000.00</b>	<b>7,138.00</b>	<b>(1,138.00)</b>	<b>6,000.00</b>	<b>6,155.00</b>	<b>(155.00)</b>	<b>6,000.00</b>	<b>5,435.00</b>	<b>565.00</b>	<b>6,000.00</b>	<b>-</b>	
Expenses	01-230-52000 ANIMAL CONTROL Salaries and Wages	9,500.00	8,420.73	1,079.27	9,500.00	7,163.91	2,336.09	6,900.00	5,612.07	1,287.93	6,900.00	-	
	01-230-52190 ANIMAL CONTROL Mileage	1,500.00	1,153.85	346.15	1,500.00	1,468.59	31.41	1,500.00	1,098.11	401.89	1,500.00	-	
	01-230-52700 ANIMAL CONTROL Supplies	550.00	826.25	(276.25)	550.00	381.34	168.66	550.00	363.00	187.00	550.00	-	Including advertising costs for 2023 permanent dog tags option
	01-230-52710 ANIMAL CONTROL Kennel	2,500.00	4,796.97	(2,296.97)	4,800.00	9,240.00	(4,440.00)	8,965.00	8,848.00	117.00	7,500.00	(1,465.00)	Based on total kennels and kennel inspections
<b>Total Animal Control (Dept 230)</b>		<b>14,050.00</b>	<b>15,197.80</b>	<b>(1,147.80)</b>	<b>16,350.00</b>	<b>18,253.84</b>	<b>(1,903.84)</b>	<b>17,915.00</b>	<b>15,921.18</b>	<b>1,993.82</b>	<b>16,450.00</b>	<b>(1,465.00)</b>	
		<b>(8,050.00)</b>	<b>(8,059.80)</b>	<b>9.80</b>	<b>(10,350.00)</b>	<b>(12,098.84)</b>	<b>1,748.84</b>	<b>(11,915.00)</b>	<b>(10,486.18)</b>	<b>(1,428.82)</b>	<b>(10,450.00)</b>	<b>1,465.00</b>	
Revenues	01-235-40500 LIVESTOCK VALUATION Admin Fees	450.00	630.00	(180.00)	450.00	480.00	(30.00)	450.00	510.00	(60.00)	450.00	-	\$30 per claim
		<b>450.00</b>	<b>630.00</b>	<b>(180.00)</b>	<b>450.00</b>	<b>480.00</b>	<b>(30.00)</b>	<b>450.00</b>	<b>510.00</b>	<b>(60.00)</b>	<b>450.00</b>	<b>-</b>	
Expenses	01-235-52000 LIVESTOCK EVALUATION Remuneration	500.00	675.00	(175.00)	500.00	721.95	(221.95)	500.00	814.09	(314.09)	700.00	200.00	Average cost per claim of \$48.13 in 2020 and \$39.71 in 2019 and an average cost in 2021 to November 19th of \$50.88. Used average cost of \$46.24 per claim for 2022

**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change
01-235-52190	LIVESTOCK EVALUATION Mileage	150.00	134.46	15.54	150.00	195.16	(45.16)	150.00	186.11	(36.11)	200.00	50.00	
01-235-52710	LIVESTOCK EVALUATION Misc/Supplies	200.00	-	200.00	200.00	-	200.00	200.00	-	200.00	-	(200.00)	Haven't needed and don't typically provide them with supplies separate from mileage and hourly remuneration
<b>Total Livestock Valuation (Dept 235)</b>		850.00	809.46	40.54	850.00	917.11	(67.11)	850.00	1,000.20	(150.20)	900.00	50.00	
		(400.00)	(179.46)	(220.54)	(400.00)	(437.11)	37.11	(400.00)	(490.20)	90.20	(450.00)	(50.00)	
Revenues	01-240-40160 Forfeited Road Deposits	-	-	-	-	-	-	-	63,105.00	(63,105.00)	-	-	With passing of new by-law in 2021, if final inspection not arranged within 3 years or an extension to that, road deposits are forfeited. No budget established.
<b>Total Building Permit Road Deposits (Dept 240)</b>		-	-	-	-	-	-	-	63,105.00	(63,105.00)	-	-	
Revenues	01-250-40208 Fines / Parking Tickets	-	-	-	-	-	-	-	115.00	(115.00)	500.00	500.00	
		-	-	-	-	-	-	-	115.00	(115.00)	500.00	500.00	
Expenses	01-250-52000 BYLAW Salaries and Wages	20,000.00	13,803.34	6,196.66	3,600.00	5,120.93	(1,520.93)	-	-	-	-	-	
	01-250-52700 BYLAW Supplies	150.00	-	150.00	100.00	58.70	41.30	500.00	462.82	37.18	-	(500.00)	Additional trail cameras for inspections
<b>Total By-Law (Dept 250)</b>		20,150.00	13,803.34	6,346.66	3,700.00	5,179.63	(1,479.63)	500.00	462.82	37.18	-	(500.00)	
		(20,150.00)	(13,803.34)	(6,346.66)	(3,700.00)	(5,179.63)	1,479.63	(500.00)	(347.82)	(152.18)	500.00	1,000.00	
Expenses	01-255-52000 Joint By-Law Contract Costs	-	-	-	26,250.00	24,061.00	2,189.00	30,000.00	38,751.70	(8,751.70)	30,000.00	-	2021 was higher due to the truck that was required to be purchased
<b>Total Joint By-Law (Dept 255)</b>		-	-	-	(26,250.00)	(24,061.00)	(2,189.00)	(30,000.00)	(38,751.70)	8,751.70	(30,000.00)	-	
Expenses	01-270-51000 CONSERVATION AUTHORITY Levy	64,851.00	69,051.00	(4,200.00)	68,602.00	68,602.00	-	69,128.00	69,128.00	-	72,519.00	3,391.00	Per draft budget provided from Quinte on Oct 22, 2021
<b>Total Conservation (Dept 270)</b>		(64,851.00)	(69,051.00)	4,200.00	(68,602.00)	(68,602.00)	-	(69,128.00)	(69,128.00)	-	(72,519.00)	(3,391.00)	
<b>Total Protection Services</b>		(1,616,833.00)	(1,643,838.81)	27,005.81	(1,733,631.00)	(1,734,278.23)	647.23	(1,629,740.06)	(1,320,614.51)	(309,125.55)	(1,629,404.65)	335.41	

(0.00)

## Municipality of Tweed Performance Measures

### Performance Measures - Roads (310)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total roads expenses	2,324,881.02	2,283,537.54	2,837,845.74	2,735,203.00
Total km of roads and bridge decks	411.79	411.79	412.19	412.19
Cost per kilometre	5,645.73	5,545.34	6,884.73	6,635.71
Remove one-time items described below	-	-	77.08	-
Normalized cost per kilometre	5,645.73	5,545.34	6,961.81	6,635.71
Total revenues	7,113.61	9,726.16	45,294.91	3,450.00
One-time revenues	-	-	44.47	-
Revenue per kilometre	17.27	23.62	109.78	8.37
<b>Net operating tax impact per km</b>	<b>5,628.46</b>	<b>5,521.72</b>	<b>6,852.03</b>	<b>6,627.34</b>

Note that the expenses are operating only.

Note that 2021 has a one time revenue for sale of unopened road allowance for \$18,330 or \$44.47 per km

Note that 2021 still has outstanding costs of about \$31,768 or \$77.08 per km.

## Municipality of Tweed Performance Measures

### Performance Measures - Streetlights (320)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total streetlight expenses	39,646.62	27,460.16	28,757.36	28,430.00
Total properties subject to fee	871	871	885	885
<b>Cost per property</b>	<b>45.52</b>	<b>31.53</b>	<b>32.49</b>	<b>32.12</b>
Total revenues	41,338.97	40,248.09	25,701.28	28,430.00
Revenue per property	47.46	46.21	29.04	32.12
<b>Net operating tax impact per property</b>	<b>- 1.94 -</b>	<b>14.68</b>	<b>3.45</b>	<b>-</b>

## Municipality of Tweed Performance Measures

### Performance Measures - Aggregates (330)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total aggregate expenses	33,755.10	80,140.94	1,604.90	2,400.00
Total km of roads	410.74	410.74	411.14	411.14
Cost per kilometre	82.18	195.11	3.90	5.84
Remove one-time items described below	- -	184.73	-	-
Normalized cost per kilometre	82.18	10.38	3.90	5.84
Total revenues	21,363.58	17,179.68	23,492.41	17,400.00
Revenue per kilometre	52.01	41.83	57.14	42.32
<b>Net operating tax impact per km</b>	<b>30.17 -</b>	<b>31.44 -</b>	<b>53.24 -</b>	<b>36.48</b>

In 2020, the Esker Pit project did not go as far as expected and the unspent portion of \$75,947.26 was transferred to reserves as a one-time expense or \$184.73 per kilometre.





Municipality of Tweed  
Operating Budget - 2022

Account	Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTT	2021 Difference	2022 Proposed	Change from 21	Explanation of Change
01-310-52335	ROADS Truck #3 - 2007 Two Ton Black	6,000.00	2,968.49	3,031.51	4,000.00	5,916.72	(1,916.72)	40.00	6,405.51	(6,365.51)	6,000.00	5,960.00	
01-310-52340	ROADS Truck #301 - 2016 Blue Ford 1/2 Ton	3,000.00	1,344.16	1,655.84	3,000.00	1,543.84	1,456.16	3,000.00	1,321.47	1,678.53	3,000.00	-	
01-310-52345	ROADS Truck #302 - 2014 Dodge	3,000.00	1,669.44	1,330.56	3,000.00	3,127.23	(127.23)	-	2,620.50	(2,620.50)	3,000.00	3,000.00	3,000.00 new truck? Capital
01-310-52350	ROADS Truck #300 - 2008 Blue Ford Pickup	3,000.00	1,877.83	1,122.17	3,000.00	235.80	2,764.20	-	40.20	(40.20)	-	-	
01-310-52352	ROADS Truck #5 - 2010 Dodge	3,000.00	3,773.00	(773.00)	3,000.00	989.67	2,010.33	-	149.69	(149.69)	1,000.00	-	
01-310-52355	ROADS Floater - 1994	1,000.00	1,000.00	1,000.00	1,000.00	-	1,000.00	1,000.00	54,094.63	(39,094.63)	15,000.00	-	
01-310-52360	ROADS Grader #21 - 2000 740 Volvo	15,000.00	13,733.62	1,266.38	15,000.00	18,300.41	(3,300.41)	15,000.00	5,000.00	10,000.00	17,000.00	17,000.00	4 new tires
01-310-52365	ROADS Grader - 2019 Cat	3,000.00	13,076.02	(10,076.02)	5,000.00	5,848.10	(848.10)	5,000.00	6,259.70	(1,259.70)	3,000.00	3,000.00	new tires 2021
01-310-52370	ROADS Loader #31 - L70 Volvo	3,000.00	5,339.67	(2,339.67)	3,000.00	786.92	2,213.08	18,000.00	5,555.37	(2,555.37)	5,000.00	5,000.00	
01-310-52372	ROADS Loader #35 - 2013 John Deere	3,000.00	8,282.35	(282.35)	8,000.00	5,618.99	2,381.11	8,000.00	14,078.05	(3,921.95)	16,000.00	8,000.00	
01-310-52375	ROADS Excavator	8,000.00	101.96	7,998.04	3,000.00	11,183.04	(3,183.04)	3,000.00	54,429.56	(46,429.56)	4,000.00	1,000.00	
01-310-52380	ROADS Tractor #41 - New Holland	3,000.00	101.96	2,898.04	3,000.00	-	3,000.00	8,000.00	4,583.54	(1,583.54)	4,000.00	1,000.00	
01-310-52385	ROADS Backhoe #51 - 580	6,000.00	4,871.10	1,128.90	6,000.00	6,924.02	(924.02)	2,000.00	2,893.42	(893.42)	3,000.00	1,000.00	replace 2022 capital
01-310-52392	ROADS SideWalk PLOW #54	2,000.00	2,604.62	(604.62)	2,000.00	2,798.53	(798.53)	2,000.00	2,94.81	1,705.19	2,000.00	-	
01-310-52400	ROADS Grader PLOW Steel	25,000.00	25,041.96	(41.96)	25,000.00	23,660.79	1,339.21	25,000.00	23,058.84	1,941.16	25,000.00	-	
01-310-52405	ROADS Equipment R&M	1,000.00	77.43	922.57	1,000.00	660.67	339.33	1,000.00	48.79	951.21	1,000.00	-	
01-310-52415	ROADS Skoolmatia Lane Agreement	60,000.00	48,332.06	11,667.94	30,000.00	15,040.00	14,960.00	-	-	-	-	-	
01-310-52420	ROADS Truck Licenses	15,000.00	13,553.50	1,446.50	15,000.00	10,028.66	4,971.34	15,000.00	157.93	14,842.07	15,000.00	-	
01-310-52422	ROADS GPS System	6,000.00	8,428.67	(2,428.67)	7,000.00	5,343.44	1,656.56	7,000.00	5,324.04	1,675.96	7,000.00	-	
01-310-52425	ROADS Sidewalks R&M	1,000.00	1,000.00	1,000.00	1,000.00	-	1,000.00	1,000.00	1,294.77	(294.77)	1,000.00	-	
01-310-53201	ROADS Professional Development	2,500.00	2,506.96	(6.96)	-	-	-	1,000.00	-	-	-	-	
01-310-53202	ROADS Training	3,000.00	516.97	2,483.03	5,500.00	5,649.38	(149.38)	8,500.00	2,015.38	6,484.62	8,500.00	8,500.00	55% increase based on significant increasing trends over last few years
01-310-53270	ROADS Insurance	40,420.00	41,342.19	(922.19)	44,646.00	45,773.00	(1,127.00)	45,539.00	51,936.81	(6,397.81)	43,431.00	2,107.00	Capital requirements for bridges plus repayment of bag tag reserve fund loans for grader, Napanee Rd and the 2021 Everlife roads. However, due to restricted budget increases, reduced capital set aside for roads and bridges to a portion of needs. Plus \$20,000 for equipment repair reserves.
01-310-53350	Transfer to Reserves	-	293,544.00	(293,544.00)	214,106.00	214,106.00	-	381,300.00	381,300.00	-	237,343.00	(143,957.00)	
01-310-57010	COVID Salaries - Public Works	-	-	-	-	5,505.99	(5,505.99)	-	12,467.17	(12,467.17)	-	-	
01-310-57020	COVID Benefits - Public Works	-	-	-	-	1,638.04	(1,638.04)	-	3,878.54	(3,878.54)	-	-	
01-310-57030	COVID Supplies and other costs - Public Works	-	-	-	-	1,231.84	(1,231.84)	2,900.00	-	2,900.00	-	(2,900.00)	
01-310-40135	ROADS Gas Tax Revenue	2,337,350.00	2,324,881.02	12,468.98	2,609,261.00	2,283,537.54	325,723.46	2,819,226.00	2,837,845.74	(18,619.74)	2,735,203.00	(84,023.00)	
01-105-40140	GRANT Bogart Bridge Construction	-	38,633.46	(38,633.46)	-	-	-	-	-	-	-	-	
01-310-40141	ROADS - ICP - Hawkins Bay Bridge	-	-	-	1,475,774.30	1,255,489.88	220,284.42	-	1,740.20	(1,740.20)	-	-	
01-310-40142	ROADS OCIF	131,010.00	131,010.00	-	132,396.00	132,396.00	2,004.00	135,000.00	132,396.00	2,604.00	331,368.00	196,368.00	
01-310-40400	Transfer From Reserves	-	537,277.64	(537,277.64)	925,659.00	885,423.09	40,235.91	739,692.00	369,867.81	369,824.19	642,656.34	(97,035.69)	
01-310-58100	ROADS Loan Proceeds	497,714.00	1,231,923.48	(734,215.48)	3,463,433.30	3,157,506.07	305,927.23	1,293,692.00	923,004.01	370,687.99	1,824,041.34	530,349.34	
01-310-58010	ROADS 2019 Grader	375,000.00	-	375,000.00	-	-	-	-	-	-	-	-	
01-310-58013	ROADS Six Propane Furnaces	25,000.00	-	25,000.00	-	-	-	-	-	-	-	-	
01-310-58100	ROADS TarChp Sulphide Road	445,000.00	-	445,000.00	-	-	-	-	-	-	-	-	
01-310-58102	ROADS CAPITAL - Marbank Road	-	-	-	1,062,000.00	-	1,062,000.00	134,150.06	110,725.06	23,425.00	-	(134,150.06)	
01-310-58106	ROADS CAPITAL - Hawkins Bay Bridge	1,400,000.00	-	1,400,000.00	1,776,194.30	-	1,776,194.30	-	-	-	-	-	
01-310-58107	ROADS Rapids Road Bridge to Culvert	60,000.00	-	60,000.00	-	-	-	-	-	-	-	-	
01-310-58112	CAPITAL Rapids Road	-	-	-	86,000.00	-	86,000.00	300,000.00	22,670.60	277,329.40	-	(300,000.00)	
01-310-58113	CAPITAL Greatix Bridge	-	-	-	50,000.00	-	50,000.00	-	-	-	-	-	

**Municipality of Tweed  
Operating Budget - 2022**

Account	Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTI	2021 Difference	2022 Proposed	Change from 21	Explanation of Change
01-310-58127	ROADS CAPITAL - Napanee Rd	-	-	-	-	-	-	726,820.94	573,197.35	153,623.59		(726,820.94)	
01-310-58128	ROADS - Spring Street	368,000.00	-	368,000.00	-	-	-	-	-	-		-	
01-310-58129	CAPITAL Tractor and boom mower	-	-	-	266,000.00	-	266,000.00	-	-	-		-	
01-310-58130	CAPITAL Stoco Sand Storage Building	-	-	-	252,000.00	-	252,000.00	-	-	-		-	
01-310-58131	ROADS Capital Roads	-	-	-	-	-	-	225,000.00	261,757.35	(36,757.35)	990,860.00	765,860.00	
01-310-58132	ROADS Capital Equipment & Vehicles	-	-	-	-	-	-	35,000.00	32,643.66	2,356.34	553,000.00	518,000.00	
01-310-58133	ROADS Bridges	-	-	-	-	-	-	-	-	-	434,525.00	434,525.00	
01-310-60000	AMORTIZATION Public Works	-	1,592,854.20	(1,592,854.20)	-	1,339,395.54	(1,339,395.54)	-	-	-	-	-	
01-310-60200	Change in Unfunded Capital	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Roads (Dept 310)</b>		<b>2,673,000.00</b>	<b>1,592,854.20</b>	<b>1,080,145.80</b>	<b>3,492,194.30</b>	<b>1,339,395.54</b>	<b>2,152,798.76</b>	<b>1,420,971.00</b>	<b>1,000,994.02</b>	<b>419,976.98</b>	<b>1,978,385.00</b>	<b>557,414.00</b>	
		<b>(4,508,636.00)</b>	<b>(2,678,692.13)</b>	<b>(1,829,943.87)</b>	<b>(2,634,022.00)</b>	<b>(455,700.85)</b>	<b>(2,178,321.15)</b>	<b>(2,937,152.00)</b>	<b>(2,870,540.84)</b>	<b>(66,611.16)</b>			
<b>Revenues</b>	01-320-40045 STREETLIGHTS Special Charges	41,350.00	41,338.97	11.03	40,350.00	40,248.09	101.91	25,950.00	25,701.28	248.72	28,430.00	2,480.00	Increased to match expected expenses below
<b>Expenses</b>	01-320-54000 STREETLIGHTS Utilities - Tweed	10,000.00	8,528.16	1,471.84	10,000.00	7,528.46	2,471.54	6,500.00	6,887.57	(387.57)	7,500.00	1,000.00	Based on 2 year average
	01-320-54002 STREETLIGHTS R&M - Tweed	1,000.00	528.02	471.98	1,000.00	599.37	400.63	500.00	2,655.92	(2,155.92)	750.00	250.00	Based on 2 year average
	01-320-54004 STREETLIGHTS R&M - Actinolite	2,200.00	1,814.75	385.25	2,200.00	1,051.45	1,148.55	1,000.00	835.42	164.58	1,050.00	50.00	Based on 2 year average
	01-320-54006 STREETLIGHTS R&M - Queensborough	900.00	758.93	141.07	900.00	609.04	290.96	500.00	607.04	(107.04)	650.00	150.00	Based on 2 year average
	01-320-54008 STREETLIGHTS R&M - Maribank	2,000.00	2,472.66	(472.66)	2,000.00	1,780.20	219.80	1,500.00	1,631.69	(131.69)	1,780.00	280.00	Based on 2 year average
	01-320-54010 STREETLIGHTS R&M - Thomasburg	2,000.00	1,705.37	294.63	2,000.00	1,820.60	179.40	1,200.00	1,889.62	(689.62)	1,650.00	450.00	Based on 2 year average
	01-320-54012 STREETLIGHTS R&M - Stoco	250.00	198.53	51.47	250.00	149.28	100.72	250.00	147.05	102.95	150.00	(100.00)	Based on 2 year average
	01-320-54050 STREETLIGHTS Traffic Lights Utilities	15,000.00	14,257.51	742.49	15,000.00	12,598.88	2,401.12	12,000.00	11,940.65	59.35	12,800.00	800.00	Based on 2 year average
	01-320-54052 STREETLIGHTS Traffic Lights R&M	7,000.00	9,382.69	(2,382.69)	7,000.00	1,322.88	5,677.12	2,500.00	2,162.40	337.60	2,100.00	(400.00)	Based on 2 year average
<b>Total Streetlights (Dept 320)</b>		<b>40,350.00</b>	<b>39,646.62</b>	<b>703.38</b>	<b>40,350.00</b>	<b>27,460.16</b>	<b>12,889.84</b>	<b>25,950.00</b>	<b>28,757.36</b>	<b>(2,807.36)</b>	<b>28,430.00</b>	<b>2,480.00</b>	
		<b>1,000.00</b>	<b>1,692.35</b>	<b>(692.35)</b>	<b>-</b>	<b>12,787.93</b>	<b>(12,787.93)</b>	<b>-</b>	<b>(3,056.08)</b>	<b>3,056.08</b>	<b>-</b>	<b>-</b>	
<b>Revenues</b>	01-330-40216 PITS & QUARRIES Revenue	-	21,363.58	(21,363.58)	-	14,780.00	(14,780.00)	-	21,887.51	(21,887.51)	15,000.00	15,000.00	estimate based on last 3 years
	01-330-40218 AGGREGATE Investment Income	-	-	-	4,000.00	2,399.68	1,600.32	4,000.00	1,604.90	2,395.10	2,400.00	(1,600.00)	Based on actual in 2020
<b>Expenses</b>	01-330-53200 PITS & QUARRIES Expense	1,000.00	1,773.67	(773.67)	1,000.00	1,794.00	(794.00)	4,000.00	23,492.41	(19,492.41)	17,400.00	13,400.00	
	01-330-53350 Transfer to Reserves	-	31,981.43	(31,981.43)	4,000.00	78,346.94	(74,346.94)	4,000.00	1,604.90	2,395.10	2,400.00	(1,600.00)	Interest earned on reserve fund transferred directly into reserve fund
<b>Capital Funding</b>	01-330-40400 Transfer From Reserves	1,000.00	33,755.10	(32,755.10)	5,000.00	80,140.94	(75,140.94)	4,000.00	1,604.90	2,395.10	2,400.00	(1,600.00)	
		-	12,876.71	(12,876.71)	-	-	-	20,000.00	8,983.46	11,016.54	13,590.00	(6,410.00)	
<b>Capital</b>	01-330-58000 GRAVEL PIT Broek Pit Rehabilitation	-	12,876.71	(12,876.71)	-	-	-	20,000.00	8,983.46	11,016.54	13,590.00	(6,410.00)	
	01-330-58014 GRAVEL PIT Esker Rd Pit Licence	-	(0.01)	0.01	-	-	-	-	-	-	-	-	
		50,000.00	12,876.71	37,123.29	80,000.00	4,052.74	75,947.26	20,000.00	10,564.30	9,435.70	13,590.00	(6,410.00)	
<b>Total Pits &amp; Quarries (Dept 330)</b>		<b>50,000.00</b>	<b>12,876.70</b>	<b>37,123.30</b>	<b>80,000.00</b>	<b>4,052.74</b>	<b>75,947.26</b>	<b>20,000.00</b>	<b>10,564.30</b>	<b>9,435.70</b>	<b>13,590.00</b>	<b>(6,410.00)</b>	
		<b>(51,000.00)</b>	<b>(12,391.51)</b>	<b>(38,608.49)</b>	<b>(81,000.00)</b>	<b>(67,014.00)</b>	<b>(13,986.00)</b>	<b>-</b>	<b>20,306.67</b>	<b>(20,306.67)</b>	<b>15,000.00</b>	<b>15,000.00</b>	
<b>Total Transportation Services</b>		<b>(4,558,636.00)</b>	<b>(2,689,391.29)</b>	<b>(1,869,244.71)</b>	<b>(2,715,022.00)</b>	<b>(509,926.92)</b>	<b>(2,205,095.08)</b>	<b>(2,937,152.00)</b>	<b>(2,853,290.25)</b>	<b>(83,861.75)</b>	<b>(2,871,096.66)</b>	<b>66,055.34</b>	

0.00

## Municipality of Tweed Performance Measures

### Performance Measures - Sewer (410)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total sewer expenses	354,675.88	433,523.33	660,243.61	471,979.00
Total sewer connections	972.00	972.00	972.00	972.00
Cost per connection	364.89	446.01	679.26	485.58
Remove one-time items described below	81.60	- -	331.66	-
Normalized cost per connection	446.49	446.01	347.60	485.58
Base Revenue per Rate 1	366.98	370.64	373.42	374.36
<b>Net impact per Rate 1</b>	<b>79.51</b>	<b>75.37 -</b>	<b>25.82</b>	<b>111.22</b>

Note that the expenses are operating only.

Note that the total sewer connections of 708 were then weighted for units into weighted connections of 972

In 2019, the surplus transferred to reserve for future capital needs was not separating the capital deficit portion out for \$79,314.48 or \$81.60 pe connection.

In 2021, there are also one-time biosolid removal costs of \$322,370.03 or \$331.66 per connection

## Municipality of Tweed Performance Measures

### Performance Measures - Water (420)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total water expenses	394,851.73	388,158.04	316,966.81	454,373.00
Total water connections	1,000	1,000	1,000	1,000
Cost per connection	394.85	388.16	316.97	454.37
Remove one-time items described below	-	-	-	-
Normalized cost per connection	<u>394.85</u>	<u>388.16</u>	<u>316.97</u>	<u>454.37</u>
Base Revenue per Rate 1	<u>404.66</u>	<u>408.72</u>	<u>411.80</u>	<u>412.84</u>
<b>Net impact per Rate 1</b>	<b>- 9.81 -</b>	<b>20.56 -</b>	<b>94.83</b>	<b>41.53</b>

Note that the expenses are operating only.

Note that the total water connections of 730 were then weighted for units into weighted connections of 1,000

## Municipality of Tweed Performance Measures

### Performance Measures - Garbage Collection (430)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total garbage collection expenses	36,589.04	37,038.04	34,462.38	38,829.00
Total properties receiving collection	674	674	682	682
Cost per property	54.29	54.95	50.53	56.93
Remove one-time items described below	-	-	4.71	-
Normalized cost per property	54.29	54.95	55.24	56.93
Total revenues	35,948.36	37,017.00	37,674.28	38,829.00
Revenue per property	53.34	54.92	55.24	56.93
<b>Net operating tax impact per property</b>	<b>0.95</b>	<b>0.03</b>	<b>0.00</b>	<b>-</b>

Note that the expenses are operating only.

In 2021, there are contract costs and other expenses still expected to be incurred to December 31st of \$3,208.97 or \$4.71 per collection

## Municipality of Tweed Performance Measures

### Performance Measures - Garbage Disposal (440)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total garbage disposal expenses	514,793.28	503,420.87	618,514.96	519,106.00
Total properties per MPAC	4,752	4,768	4,782	4,783
<b>Cost per property</b>	<b>108.33</b>	<b>105.58</b>	<b>129.34</b>	<b>108.53</b>
Total revenues	201,484.99	246,538.50	269,022.34	230,000.00
Revenue per property	42.40	51.71	56.26	48.09
<b>Net operating tax impact per property</b>	<b>65.93</b>	<b>53.88</b>	<b>73.09</b>	<b>60.44</b>

Note that the expenses are operating only.

# Municipality of Tweed Performance Measures

## Performance Measures - Recycling (450)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total recycling expenses	77,206.12	82,486.89	88,613.52	96,950.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	16.25	17.30	18.53	20.27



**Municipality of Tweed  
Operating Budget - 2022**

Account	Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
<b>Revenues</b> 01-410-40035	SANITARY SEWER Levy	440,000.00	433,849.13	6,150.87	445,000.00	446,430.54	(1,430.54)	447,225.00	337,122.20	110,102.80	467,479.00	20,254.00	No proposed rate change. Based on 3rd quarter charges from 2021 x 4 quarters in 2022
01-410-40204	SANITARY SEWER Penalty Revenue	4,500.00	3,843.77	656.23	4,500.00	5,016.73	(516.73)	4,500.00	4,850.15	(350.15)	4,500.00	-	
		444,500.00	437,692.90	6,807.10	449,500.00	451,447.27	(1,947.27)	451,725.00	341,972.35	109,752.65	471,979.00	20,254.00	
<b>Expenses</b> 01-410-52000	SANITARY SEWER Salaries and Wages	30,600.00	29,316.90	1,283.10	30,600.00	30,600.00	-	30,600.00	30,600.00	-	30,600.00	-	
01-410-53130	SANITARY SEWER Hydro - River St Pumping Station	20,000.00	18,638.98	1,361.02	20,000.00	15,569.81	4,430.19	20,000.00	12,932.38	7,067.62	17,000.00	(3,000.00)	Based on 3 year average
01-410-53270	SANITARY SEWER Insurance	5,060.00	5,052.28	7.72	-	-	-	-	104.68	(104.68)	876.00	876.00	
01-410-53300	Short Term Loan - Principal/interest	-	-	-	-	-	-	-	1,435.19	(1,435.19)	-	-	Amount for interest paid on the construction financing prior to it being converted to long term
01-410-53350	Transfer to Reserves	-	192,477.84	(192,477.84)	264,916.00	273,642.22	(8,726.22)	274,521.00	176,440.81	98,080.19	144,793.00	(129,728.00)	To meet capital needs, transfer of \$262,405 required. However, transfer recorded is amount to balance department
01-410-54102	SANITARY SEWER R&M	5,000.00	1,785.58	3,214.42	5,000.00	2,848.57	2,151.43	5,000.00	1,436.61	3,563.39	5,000.00	-	
01-410-54104	SANITARY SEWER Storm Sewer R&M	1,000.00	2,204.50	(1,204.50)	6,000.00	5,998.75	1.25	-	6,890.43	(6,890.43)	6,000.00	6,000.00	
01-410-54118	SANITARY SEWER Waste Water Contract - OCWA	110,000.00	105,199.80	4,800.20	110,000.00	104,864.04	5,135.96	110,000.00	108,033.48	1,966.52	108,050.00	(1,950.00)	Contract costs per month of \$9,002.79
01-410-54500	Biosolid removal	-	-	-	-	-	-	-	322,370.03	(322,370.03)	-	-	
01-410-55000	Repymt of Long-Term Debt	-	-	-	-	-	-	-	-	-	159,660.00	159,660.00	Estimate of annual payment amounts for long term IO loan based on full \$3.1 million loan with 30 year amortizer interest rates as at November 4, 2021 of 3.14%
		171,660.00	354,675.88	(183,015.88)	436,516.00	433,523.39	2,992.61	440,121.00	660,243.61	(220,122.61)	471,979.00	31,858.00	
<b>Capital Funding</b> 01-410-40128	SANITARY SEWER ICIP Funding	-	-	-	-	-	-	2,066,938.00	2,066,938.04	(0.04)	-	(2,066,938.00)	One time funding project
01-410-40200	SANTIARY SEWER IO Loan Proceeds	-	-	-	-	-	-	1,033,062.00	1,545,299.64	(512,237.64)	-	(1,033,062.00)	
01-410-40400	Transfer From Reserves	-	-	-	560,000.00	551,463.95	8,536.05	-	322,370.03	(322,370.03)	16,667.00	16,667.00	
		-	-	-	560,000.00	551,463.95	8,536.05	3,100,000.00	3,934,607.71	(834,607.71)	16,667.00	(3,083,333.00)	
<b>Capital</b> 01-410-58000	SANITARY SEWER Alexander St Development	6,000.00	-	6,000.00	-	-	-	-	-	-	-	-	
01-410-58021	SANITARY SEWER Lagoon Development	100,000.00	-	100,000.00	560,000.00	-	560,000.00	3,100,000.00	3,612,237.68	(512,237.68)	-	(3,100,000.00)	
01-410-58022	SANITARY SEWER OCWA	12,524.00	3,702.54	8,821.46	12,984.00	2,878.80	10,105.20	11,604.00	4,098.77	7,505.23	16,667.00	5,063.00	
01-410-60000	AMORTIZATION Environmental	-	277,368.60	(277,368.60)	-	259,535.19	(259,535.19)	-	-	-	-	-	
		118,524.00	281,071.14	(162,547.14)	572,984.00	262,413.99	310,570.01	3,111,604.00	3,616,336.45	(504,732.45)	16,667.00	(3,094,937.00)	
<b>Total Sewer (Dept 410)</b>		154,316.00	(198,054.12)	352,370.12	-	306,973.84	(306,973.84)	-	-	-	-	-	
<b>Revenues</b> 01-420-40036	WATER Levy	425,000.00	411,310.41	13,689.59	430,000.00	424,862.22	5,137.78	432,150.00	323,064.37	109,085.63	450,373.00	18,223.00	No proposed rate change. Based on 3rd quarter charges from 2021 x 4 quarters in 2022
01-420-40204	WATER Penalty Revenue	4,000.00	4,123.16	(123.16)	4,000.00	5,327.73	(1,327.73)	400.00	5,053.94	(4,653.94)	4,000.00	3,600.00	
01-420-40222	Miscellaneous Receipts	-	-	-	-	-	-	-	763.36	(763.36)	-	-	
		429,000.00	415,433.57	13,566.43	434,000.00	430,189.95	3,810.05	432,550.00	328,881.67	103,668.33	454,373.00	21,823.00	
<b>Expenses</b> 01-420-52000	WATER Salaries and Wages	64,900.00	62,158.90	2,741.10	64,900.00	64,899.00	1.00	64,900.00	64,899.00	1.00	64,900.00	-	
01-420-52202	WATER Training	1,000.00	-	1,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	-	(5,000.00)	No licenced operator
01-420-52816	WATER Property Tax - PIL	-	-	-	2,371.00	2,352.23	18.77	2,371.00	2,295.68	75.32	2,342.00	(29.00)	2% increase for tax levy increase
01-420-53130	WATER Hydro - Well #2 & #3	30,000.00	29,229.21	770.79	30,000.00	26,038.72	3,961.28	30,000.00	23,223.46	6,776.54	30,000.00	-	
01-420-53270	WATER Insurance	15,160.00	15,156.83	3.17	-	-	-	-	-	-	-	-	
01-420-53350	Transfer to Reserves	-	70,983.44	(70,983.44)	71,839.00	100,249.38	(28,410.38)	103,551.00	1,870.33	101,680.67	146,031.00	42,480.00	To meet capital needs, transfer of \$190,094.73 required. However, transfer recorded is amount to balance department
01-420-54106	WATER Mains R&M	8,000.00	21,271.37	(13,271.37)	10,000.00	494.97	9,505.03	10,000.00	22,789.43	(12,789.43)	15,000.00	5,000.00	Increase cost
01-420-54108	WATER Fire Hydrant R&M	1,000.00	988.75	11.25	1,000.00	4,852.40	(3,852.40)	1,000.00	1,168.36	(168.36)	2,000.00	1,000.00	
01-420-54110	WATER Meters R&M	1,000.00	6,403.90	(5,403.90)	1,000.00	2,385.83	(1,385.83)	1,000.00	(226.28)	1,226.28	1,000.00	-	
01-420-54112	WATER Contract - OCWA	155,000.00	154,176.26	823.74	155,000.00	152,515.56	2,484.44	155,000.00	157,637.45	(2,637.45)	157,500.00	2,500.00	\$13,049.32 per month for 12 months based on contract plus water bills
01-420-54113	WATER - ORO - OCWA	35,000.00	32,130.72	2,869.28	35,000.00	32,129.28	2,870.72	35,000.00	33,100.56	1,899.44	33,100.00	(1,900.00)	Contract for \$2,758.38 each month for 12 months
01-420-54114	WATER Licensing - DWQMS	1,500.00	1,296.56	203.44	1,500.00	1,143.47	356.53	1,500.00	9,471.58	(7,971.58)	1,500.00	-	

**Municipality of Tweed  
Operating Budget - 2022**

	Account	Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
	01-420-54116	WATER R&M / Supplies	1,000.00	1,055.79	(55.79)	1,000.00	1,097.20	(97.20)	1,000.00	737.24	262.76	1,000.00	-	
			313,560.00	394,851.73	(81,291.73)	378,610.00	388,158.04	(9,548.04)	410,322.00	316,966.81	93,355.19	454,373.00	44,051.00	
<b>Capital Funding</b>	01-420-40128	WATER ICIP Funding	-	-	-	-	-	-	-	-	-	742,133.33	742,133.33	One time funding project
	01-420-40400	Transfer From Reserves	-	-	-	-	-	-	-	-	-	388,275.18	388,275.18	
			-	-	-	-	-	-	-	-	-	1,130,408.51	1,130,408.51	
<b>Capital</b>	01-420-58001	WATER CAPITAL	-	-	-	-	-	-	-	-	-	45,000.00	45,000.00	
	01-420-58011	WATER Water Meters & (3) Hydrants & Valves	-	-	-	26,000.00	-	26,000.00	-	-	-	30,000.00	30,000.00	
	01-420-58018	SEWER Environmental Assessment	5,000.00	423.06	4,576.94	-	-	-	-	-	-	-	-	
	01-420-58022	WATER OCWA	15,660.00	20,158.78	(4,498.78)	29,390.00	16,693.67	12,696.33	22,228.00	9,167.34	13,060.66	25,726.00	3,498.00	
	01-420-58023	Watermain River Crossing Capital	-	-	-	-	-	-	-	2,747.52	(2,747.52)	1,029,682.51	1,029,682.51	
	01-420-60000	Amortization - Water System	-	-	-	-	464.52	(464.52)	-	-	-	-	-	
			20,660.00	20,581.84	78.16	55,390.00	17,158.19	38,231.81	22,228.00	11,914.86	10,313.14	1,130,408.51	1,108,180.51	
<b>Total Water (Dept 420)</b>			94,780.00	(0.00)	94,780.00	-	24,873.72	(24,873.72)	-	(0.00)	0.00	-	-	
<b>Revenues</b>	01-430-40040	GARBAGE COLLECTION Special Charges	36,000.00	35,948.36	51.64	37,015.00	37,017.00	(2.00)	37,672.00	37,674.28	(2.28)	38,829.00	1,157.00	
			36,000.00	35,948.36	51.64	37,015.00	37,017.00	(2.00)	37,672.00	37,674.28	(2.28)	38,829.00	1,157.00	
<b>Expenses</b>	01-430-52221	GARBAGE COLLECTION Waste Collection	36,000.00	36,589.04	(589.04)	37,015.00	37,038.04	(23.04)	37,672.00	34,462.38	3,209.62	38,829.00	1,157.00	Based on new contract rates from August 2020: \$37,841.66 x 7/12 + \$38,598.47 x 5/12 + non-rebated HST impacts
			36,000.00	36,589.04	(589.04)	37,015.00	37,038.04	(23.04)	37,672.00	34,462.38	3,209.62	38,829.00	1,157.00	
<b>Total Garbage Collection (Dept 430)</b>			-	(640.68)	640.68	-	(21.04)	21.04	-	3,211.90	(3,211.90)	-	-	
<b>Revenues</b>	01-440-40216	GARBAGE DISPOSAL Bag Tag & Tipping Revenues	250,000.00	189,060.68	60,939.32	200,000.00	212,911.61	(12,911.61)	200,000.00	252,791.03	(52,791.03)	210,000.00	10,000.00	Based on increases seen over last 5 years
	01-440-40218	GARBAGE DISPOSAL Investment Income	-	12,424.31	(12,424.31)	12,500.00	33,626.89	(21,126.89)	15,000.00	15,496.28	(496.28)	20,000.00	5,000.00	
	01-440-40600	WASTE DISPOSAL COVID Funding	-	-	-	-	-	-	24,922.00	735.03	24,186.97	-	(24,922.00)	
			250,000.00	201,484.99	48,515.01	212,500.00	246,538.50	(34,038.50)	239,922.00	269,022.34	(29,100.34)	230,000.00	(9,922.00)	
<b>Expenses</b>	01-440-52000	GARBAGE DISPOSAL Salaries and Waives	119,000.00	109,594.55	9,405.45	118,576.00	119,497.86	(921.86)	142,534.00	137,334.52	5,199.48	149,661.00	7,127.00	Per by-law increases for 2022.
	01-440-52100	GARBAGE DISPOSAL CPP	5,500.00	4,913.17	586.83	5,972.00	6,458.23	(486.23)	7,074.00	5,823.38	1,250.62	8,068.00	994.00	Per by-law increases for 2022.
	01-440-52110	GARBAGE DISPOSAL EI	2,500.00	2,250.79	249.21	2,325.00	3,012.37	(687.37)	2,685.00	2,705.92	(20.92)	3,005.00	320.00	Per by-law increases for 2022.
	01-440-52120	GARBAGE DISPOSAL EHT	2,500.00	2,382.67	117.33	2,463.00	3,044.14	(581.14)	2,387.00	2,944.27	(557.27)	2,935.00	548.00	Per by-law increases for 2022.
	01-440-52130	GARBAGE DISPOSAL OMERS	-	-	-	5,107.00	-	5,107.00	5,193.00	-	5,193.00	5,296.00	103.00	Per by-law increases for 2022.
	01-440-52140	GARBAGE DISPOSAL WSIB	4,000.00	3,848.93	151.07	4,421.00	4,933.04	(512.04)	4,285.00	4,771.23	(486.23)	5,267.00	982.00	Per by-law increases for 2022.
	01-440-52150	GARBAGE DISPOSAL Group Insurance	1,075.00	1,074.56	0.44	768.00	1,175.82	(407.82)	936.00	1,242.35	(306.35)	1,248.00	312.00	Per by-law increases for 2022.
	01-440-52160	GARBAGE DISPOSAL Extended Health care	8,000.00	11,082.83	(3,082.83)	12,066.00	6,188.53	5,877.47	8,115.00	16,253.32	(8,138.32)	11,631.00	3,516.00	Per by-law increases for 2022.
	01-440-52170	GARBAGE DISPOSAL RRSP	8,100.00	7,841.67	258.33	2,894.00	19,073.88	(16,179.88)	2,051.00	10,910.77	(8,859.77)	4,131.00	2,080.00	Per by-law increases for 2022.
	01-440-52180	GARBAGE DISPOSAL Dental Plan	3,500.00	5,319.65	(1,819.65)	7,500.00	6,722.68	777.32	5,000.00	3,005.10	1,994.90	5,000.00	-	Per by-law increases for 2022.
	01-440-52200	GARBAGE DISPOSAL Repair & Mtce	3,000.00	8,025.03	(5,025.03)	3,000.00	5,277.98	(2,277.98)	3,000.00	6,661.46	(3,661.46)	4,000.00	1,000.00	increase cost
	01-440-52202	GARBAGE DISPOSAL Communications/Advertise	600.00	443.77	156.23	600.00	290.23	309.77	600.00	278.31	321.69	600.00	-	
	01-440-52206	GARBAGE DISPOSAL Uniform Rental/Boot Allowance	2,400.00	2,469.11	(69.11)	2,400.00	2,620.86	(220.86)	2,400.00	3,035.88	(635.88)	2,400.00	-	
	01-440-52211	GARBAGE DISPOSAL Marlbank Road Monitoring/D&O Plan	22,000.00	22,865.26	(865.26)	22,000.00	24,765.79	(2,765.79)	24,000.00	23,983.79	16.21	22,000.00	(2,000.00)	
	01-440-52215	GARBAGE DISPOSAL Hunt Road Monitoring/D&O	15,000.00	23,269.20	(8,269.20)	15,000.00	30,218.71	(15,218.71)	17,000.00	20,577.37	(3,577.37)	17,000.00	-	
	01-440-52235	GARBAGE DISPOSAL Loader #52	3,000.00	2,062.84	937.16	3,000.00	366.56	2,633.44	3,000.00	516.64	2,483.36	3,000.00	-	
	01-440-52238	GARBAGE DISPOSAL Compactor	3,000.00	7,895.47	(4,895.47)	3,000.00	307.49	2,692.51	3,000.00	3,545.74	(545.74)	3,000.00	-	
	01-440-52816	GARBAGE DISPOSAL Property Tax - PIL	-	-	-	3,468.00	3,440.64	27.36	3,537.00	3,357.92	179.08	3,425.00	(112.00)	2% increase for tax levy increase
	01-440-53202	GARBAGE DISPOSAL Training	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	
	01-440-53240	GARBAGE DISPOSAL Supplies	500.00	318.18	181.82	500.00	272.50	227.50	500.00	551.50	(51.50)	5,000.00	4,500.00	
	01-440-53242	GARBAGE DISPOSAL Bulk Items Removal	90,000.00	98,095.61	(8,095.61)	90,000.00	99,391.28	(9,391.28)	90,000.00	100,498.18	(10,498.18)	90,600.00	600.00	
	01-440-53270	WASTE Insurance	-	-	-	833.00	832.68	0.32	850.00	1,384.56	(534.56)	539.00	(311.00)	55% increase based on significant increasing trends over last few years
	01-440-53350	Transfer to Reserves	-	201,039.99	(201,039.99)	122,500.00	136,712.02	(14,212.02)	215,000.00	268,287.31	(53,287.31)	170,300.00	(44,700.00)	
	01-440-57010	COVID Salaries - Waste	-	-	-	-	22,359.03	(22,359.03)	21,050.00	639.22	20,410.78	-	(21,050.00)	
	01-440-57020	COVID Benefits - Waste	-	-	-	-	6,651.82	(6,651.82)	2,625.00	206.22	2,418.78	-	(2,625.00)	

**Municipality of Tweed  
Operating Budget - 2022**

Account	Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
01-440-57030	COVID Supplies and other costs - Waste	-	-	-	-	(193.27)	193.27	1,247.00	-	1,247.00			(1,247.00)
		294,675.00	514,793.28	(220,118.28)	429,393.00	503,420.87	(74,027.87)	569,069.00	618,514.96	(49,445.96)	519,106.00	(49,963.00)	
<b>Capital Funding</b>	01-440-40222 Miscellaneous Receipts	-	-	-	-	-	-	-	96,464.90	(96,464.90)			-
	01-440-40400 Transfer From Reserves	-	111,193.25	(111,193.25)	26,000.00	2,723.18	23,276.82	122,000.00	110,559.47	11,440.53	118,700.00	(3,300.00)	
		-	111,193.25	(111,193.25)	26,000.00	2,723.18	23,276.82	122,000.00	207,024.37	(85,024.37)	118,700.00	(3,300.00)	
<b>Capital</b>	01-440-58000 GARBAGE DISPOSAL Blu Metric Capital	42,000.00	13,097.64	28,902.36	26,000.00	(59,045.89)	85,045.89	32,000.00	5,061.29	26,938.71	28,100.00	(3,900.00)	
	01-440-58132 Capital Equipment & Vehicles	-	-	-	-	-	-	-	101,464.90	(101,464.90)			-
	01-110-60400 Change in Landfill Equity	-	-	-	-	61,769.07	(61,769.07)	-	-	-			-
		42,000.00	13,097.64	28,902.36	26,000.00	2,723.18	23,276.82	32,000.00	106,526.19	(74,526.19)	28,100.00	(3,900.00)	
		(86,675.00)	(215,212.68)	128,537.68	(216,893.00)	(256,882.37)	39,989.37	(239,147.00)	(248,994.44)	9,847.44	(198,506.00)	40,641.00	
<b>Total Garbage Disposal (Dept 440)</b>													
<b>Revenues</b>	01-450-40222 Miscellaneous Receipts	-	-	-	-	-	-	-	594.00	(594.00)			-
		-	-	-	-	-	-	-	594.00	(594.00)			-
<b>Expenses</b>	01-450-52225 RECYCLING Waste Service Board	90,000.00	77,206.12	12,793.88	81,875.00	82,486.89	(611.89)	87,601.00	88,613.52	(1,012.52)	96,950.00	9,349.00	
		90,000.00	77,206.12	12,793.88	81,875.00	82,486.89	(611.89)	87,601.00	88,613.52	(1,012.52)	96,950.00	9,349.00	
<b>Total Recycling (Dept 450)</b>		(90,000.00)	(77,206.12)	(12,793.88)	(81,875.00)	(82,486.89)	611.89	(87,601.00)	(88,019.52)	418.52	(96,950.00)	(9,349.00)	
<b>Expenses</b>	Gypsy Moth Program	-	-	-	-	-	-	-	-	-			-
	Noxious Weeds Control Program	-	-	-	-	-	-	-	-	-			-
<b>Total Environmental Control Programs (Dept 460)</b>		-	-	-	-	-	-	-	-	-			-
<b>Total Environmental Services</b>		72,421.00	(491,113.60)	563,534.60	(298,768.00)	(7,542.74)	(291,225.26)	(326,748.00)	(333,802.06)	7,054.06	(295,456.00)	31,292.00	

(0.00)

## Municipality of Tweed Performance Measures

### Performance Measures - Parks (510)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total parks expenses	304,790.03	319,870.98	288,692.33	354,828.00
Total acres of parks and recreation spaces	38.05	38.05	38.05	38.05
Cost per acre	8,010.25	8,406.60	7,587.18	9,325.31
Remove one-time items described below	-	-	-	-
Normalized cost per connection	8,010.25	8,406.60	7,587.18	9,325.31
Total revenues	13,483.06	4,531.98	19,034.28	33,450.00
Revenue per acre	354.35	119.11	500.24	879.11
<b>Net operating tax impact per acre</b>	<b>7,655.90</b>	<b>8,287.49</b>	<b>7,086.94</b>	<b>8,446.20</b>

Note that the expenses are operating only.

## Municipality of Tweed Performance Measures

### Performance Measures - Arena (520 & 521)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total arena expenses	287,234.63	340,714.50	340,932.07	434,679.00
Total rental hours served	1,459.0	1,371.5	753.5	1,377.5
Cost per hour	196.87	248.42	452.46	315.56
Total revenues	95,189.50	82,377.65	164,634.89	163,200.00
Revenue per hour	65.24	60.06	218.49	118.48
<b>Net operating tax impact per hour</b>	<b>131.63</b>	<b>188.36</b>	<b>233.97</b>	<b>197.08</b>

Note that the expenses are operating only.

## Municipality of Tweed Performance Measures

### Performance Measures - Library (530)

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Pre-Audit Actuals</b>	<b>Budget</b>
Total library expenses	157,736.37	167,411.93	156,933.28	160,381.00
Total hours library open to public	1,583.5	1,577.0	1,580.5	1,560.0
Cost per hour	99.61	106.16	99.29	102.81
Remove one-time items described below	- -	7.57	-	-
Normalized cost per hour	99.61	98.59	99.29	102.81

Note that the expenses are operating only.

In 2020, there were COVID costs funded of \$11,935.57 or \$7.57 per hour

## Municipality of Tweed Performance Measures

### Performance Measures - Pool (555)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total pool expenses	34,777.80	6,569.94	96,984.93	89,200.00
Total hours pool open	760.5	-	526.5	760.5
Cost per hour	45.73		184.21	117.29
Remove one-time items described below	-		53.19	-
Normalized cost per hour	<u>45.73</u>		<u>237.40</u>	<u>117.29</u>
Total revenues	3,054.42		15,800.00	-
Revenue per hour	<u>4.02</u>		<u>30.01</u>	-
<b>Net operating tax impact per hour</b>	<b><u>41.71</u></b>		<b><u>207.39</u></b>	<b><u>117.29</u></b>

Note that the expenses are operating only.

In 2020, there were COVID kept the pool closed.

In 2021, costs still to be paid for the season, waiting on invoice, of \$28,000 or \$53.19 per hour

**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budg	Change from 2021	Explanation of Change
Revenues													
01-510-40125	Federal Student Grant	-	-	-	-	-	-	-	6,913.50	(6,913.50)	3,450.00	3,450.00	
01-510-40159	PARKS - Donations	-	-	-	-	3,055.00	(3,055.00)	-	5,000.00	(5,000.00)	-	-	
01-510-40600	PARKS COVID Funding	-	-	-	-	-	-	37,298.00	6,570.78	30,727.22	-	-	(37,298.00)
01-510-40400	Transfer From Reserves	4,700.00	13,483.06	(8,783.06)	4,700.00	1,476.98	3,223.02	4,700.00	550.00	4,150.00	25,000.00	25,000.00	
01-510-40702	RECREATION Revenue	4,700.00	13,483.06	(8,783.06)	4,700.00	4,531.98	168.02	41,996.00	19,034.28	22,961.72	5,000.00	5,000.00	
Expenses													
01-510-52000	PARKS Salaries and Wages	105,000.00	112,162.34	(7,162.34)	111,235.00	106,313.78	4,921.22	106,484.00	135,059.47	(28,575.47)	34,450.00	34,450.00	Per by-law increases for 2022. 3 FT, 2 PT, 1,000 casual hours and 1,200 student hours
01-510-52100	PARKS CPP	4,800.00	5,224.98	(424.98)	5,336.00	5,940.49	(604.49)	5,366.00	7,058.61	(1,692.61)	7,603.00	7,603.00	Per by-law increases for 2022.
01-510-52110	PARKS EI	2,100.00	2,336.28	(236.28)	2,099.00	2,427.54	(328.54)	2,077.00	2,609.44	(532.44)	2,885.00	2,885.00	Per by-law increases for 2022.
01-510-52120	PARKS Employer Health Tax	2,200.00	2,252.56	(52.56)	2,184.00	2,331.34	(147.34)	2,087.00	2,742.96	(655.96)	2,830.00	2,830.00	Per by-law increases for 2022.
01-510-52130	PARKS OMERS	6,000.00	7,489.55	(1,489.55)	7,430.00	7,705.69	(275.69)	6,929.00	7,248.31	(319.31)	7,403.00	7,403.00	Per by-law increases for 2022.
01-510-52140	PARKS WSIB	3,600.00	3,638.73	(38.73)	3,920.00	3,777.97	142.03	3,745.00	7,000.83	(3,255.83)	5,079.00	5,079.00	Per by-law increases for 2022.
01-510-52150	PARKS Group Insurance	1,000.00	1,038.71	(38.71)	753.00	977.02	(224.02)	855.00	989.39	(134.39)	1,434.00	1,434.00	Per by-law increases for 2022.
01-510-52160	PARKS Extended Health Care	6,000.00	5,877.38	122.62	6,049.00	(41.89)	6,090.89	4,786.00	5,244.60	(458.60)	7,208.00	7,208.00	Per by-law increases for 2022.
01-510-52170	PARKS RRSP	-	-	-	-	7,175.13	(7,175.13)	-	2,912.20	(2,912.20)	3,938.00	3,938.00	Per by-law increases for 2022.
01-510-52180	PARKS Dental Plan	2,500.00	2,901.63	(401.63)	3,750.00	913.68	2,836.32	3,750.00	1,941.30	1,808.70	3,125.00	3,125.00	Per by-law increases for 2022.
01-510-52190	PARKS Mileage	200.00	-	200.00	200.00	9.00	191.00	200.00	-	200.00	2,250.00	2,250.00	Additional staff
01-510-52210	PARKS Boot/Clothing Allowance	800.00	1,414.88	(614.88)	1,400.00	1,546.01	(146.01)	1,400.00	1,686.67	(286.67)	10,000.00	10,000.00	500.00
01-510-52210	PARKS Hydro/Water Sewer	9,500.00	10,348.85	(848.85)	9,500.00	7,375.29	2,124.71	9,500.00	8,087.30	1,412.70	9,000.00	9,000.00	Gas price increase
01-510-52545	PARKS Gas	7,500.00	7,871.60	(371.60)	7,044.31	7,044.31	455.69	7,500.00	8,390.51	(890.51)	9,000.00	9,000.00	Partial cell coverage
01-510-52605	PARKS Communications	1,000.00	1,044.49	(44.49)	1,000.00	1,056.42	(56.42)	1,000.00	2,694.57	(1,694.57)	2,500.00	2,500.00	Based on a 2% overall tax levy increase
01-510-52816	PARKS Property Tax - PIL	-	-	-	1,527.00	1,515.00	12.00	1,560.00	1,478.58	81.42	1,510.00	1,510.00	
01-510-52900	PARKS Ball Diamond R&M	2,500.00	2,717.77	(213.77)	2,500.00	311.71	2,188.29	2,500.00	606.93	1,893.07	2,500.00	2,500.00	
01-510-52901	PARKS Fairgrounds R&M	2,000.00	1,122.22	877.78	2,000.00	458.58	1,541.42	2,000.00	458.58	1,541.42	2,000.00	2,000.00	
01-510-52902	PARKS Soccer Field R&M	4,000.00	3,251.44	748.56	4,000.00	477.60	3,522.40	4,000.00	704.55	2,995.45	2,000.00	2,000.00	
01-510-52905	PARKS Splash Pad	23,000.00	18,159.34	4,840.66	23,000.00	14,251.10	8,748.90	23,000.00	17,012.47	5,987.53	20,000.00	20,000.00	(3,000.00)
01-510-52910	PARKS Supplies	1,700.00	1,978.80	(278.80)	2,000.00	1,700.86	299.14	2,000.00	3,383.83	(1,383.83)	2,500.00	2,500.00	Increase in cost
01-510-52915	PARKS Equipment	5,000.00	4,100.31	899.69	5,000.00	8,719.32	(3,719.32)	5,000.00	6,796.97	(1,796.97)	5,000.00	5,000.00	
	PARKS Equipment R&M - Tractor	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	PARKS Equipment R&M - Sup Truck	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	PARKS Equipment R&M - Dodge Truck	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	PARKS Equipment R&M - 1 Tonne Truck	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
01-510-52930	PARKS Repair and Maintenance	6,500.00	3,859.65	2,640.35	6,500.00	5,993.87	506.13	6,500.00	6,057.99	442.01	6,500.00	6,500.00	
01-510-52933	PARKS Weed Harvesting	9,000.00	8,395.00	605.00	9,000.00	10,624.76	(1,624.76)	9,000.00	13,135.00	(4,135.00)	9,000.00	9,000.00	Parks spraying
01-510-53201	Invasive Species Spraying	950.00	121.60	828.40	1,500.00	-	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00	55% increase based on trends over last few years
01-510-53202	PARKS Professional/Training	12,650.00	12,630.69	19.31	24,780.00	24,779.08	0.92	25,280.00	28,405.83	(3,125.83)	13,650.00	13,650.00	Based on long term capital budget for 5 years at 50%
01-510-53270	PARKS Insurance	-	-	-	75,000.00	75,000.00	-	11,000.00	14,763.23	(3,763.23)	45,740.00	45,740.00	
01-510-53350	Transfer to Reserves	-	84,855.23	(84,855.23)	-	-	-	-	-	-	-	-	
01-510-53420	Recreation Programming	-	-	-	-	-	-	-	53.47	(53.47)	25,000.00	25,000.00	
01-510-57010	COVID Salaries - Parks	-	-	-	11,853.33	11,853.33	-	31,200.00	2,021.93	29,178.07	31,200.00	31,200.00	
01-510-57020	COVID Benefits - Parks	-	-	-	3,526.37	3,526.37	-	3,891.00	573.02	3,317.98	3,891.00	3,891.00	
01-510-57030	COVID Supplies and other costs - Parks	-	-	-	6,566.20	6,566.20	-	2,207.00	573.79	1,633.21	2,207.00	2,207.00	
Capital Funding													
01-510-40127	Other Grants	219,500.00	304,790.03	(85,290.03)	319,163.00	319,870.98	(707.98)	284,317.00	288,692.33	(4,375.33)	354,828.00	354,828.00	
01-510-40129	PARKS Downtown Revitalization	-	-	-	5,700.13	5,700.13	-	-	-	-	-	-	
01-510-40152	PARKS - Insurance Grants	-	-	-	5,000.00	5,000.00	-	-	-	-	25,000.00	25,000.00	
01-510-40157	PARKS - Kiwanis Donations	-	24,490.00	(24,490.00)	-	-	-	-	14,400.83	(14,400.83)	-	-	
01-510-40158	PARKS - Other Grants	-	-	-	84,000.00	84,000.00	-	-	25,400.00	(25,400.00)	-	-	
01-510-40400	Transfer From Reserves	-	7,681.22	(7,681.22)	44,000.00	14,134.83	29,865.17	87,500.00	107,950.40	(20,450.40)	80,000.00	80,000.00	
		-	32,171.22	(32,171.22)	138,700.13	127,776.96	10,923.17	423,500.00	374,781.66	48,718.34	80,000.00	80,000.00	



Municipality of Tweed  
Operating Budget - 2022

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budg	Change from 2021	Explanation of Change
Capital													
01-510-58000	PARKS Buildings	6,300.00	(6,035.73)	12,335.73	6,300.00	-	6,300.00	-	-	-	42,500.00	42,500.00	
01-510-58014	PARKS Ball Diamond - Dugout Covers - Fairgrounds	2,000.00	(1,119.58)	3,119.58	2,000.00	-	2,000.00	-	-	-	-	-	
01-510-58015	PARKS Ball Diamond - Netting at Stoco Diamond	12,049.00	-	12,049.00	-	-	-	-	-	-	-	-	
01-510-58016	PARKS - Tweed Rec Area - Park Benches - 6	3,000.00	-	3,000.00	4,000.00	-	4,000.00	-	-	-	-	-	
01-510-58017	PARKS - Tweed Rec Area Picnic Tables	3,000.00	-	3,000.00	5,000.00	-	5,000.00	-	-	-	-	-	
01-510-58018	PARKS Replace Trees	6,000.00	1,877.62	4,122.38	10,000.00	-	10,000.00	16,500.00	13,738.10	2,761.90	15,000.00	(1,500.00)	
01-510-58019	PARKS Purchase Recycling Bins	4,000.00	3,131.26	868.74	5,000.00	-	5,000.00	-	-	-	5,000.00	5,000.00	
01-510-58020	PARKS Tweed Park Vacuum Sweeper	3,000.00	-	3,000.00	-	-	-	-	-	-	-	-	
01-510-58021	PARKS Replace Benches	2,000.00	-	2,000.00	-	-	-	2,500.00	324.52	2,175.48	-	(2,500.00)	
01-510-58022	PARKS Tweed Park - Washroom Renovations	5,000.00	2,984.04	2,015.96	-	-	-	-	-	-	-	-	
01-510-58023	PARKS Seasonal Decorations	5,000.00	5,831.42	(831.42)	-	-	-	-	-	-	-	-	
01-510-58024	PARKS Jailhouse Renovations	10,000.00	6,234.32	3,765.68	-	-	-	-	-	-	-	-	
01-510-58025	PARKS Replace Pillars at Main Entrance	2,500.00	2,544.00	(44.00)	-	-	-	-	-	-	-	-	
01-510-58033	PARKS - Kiwanis Playground	-	-	-	25,000.00	15.26	24,984.74	386,000.00	315,032.53	70,967.47	-	(386,000.00)	
01-510-58036	PARKS Downtown Recycling Bins	-	-	-	5,000.00	-	5,000.00	-	-	-	-	-	
01-510-58037	PARKS Downtown Benches	-	-	-	2,000.00	-	2,000.00	-	-	-	-	-	
01-510-58038	PARKS Planters	-	-	-	2,000.00	-	2,000.00	2,200.00	2,524.06	(324.06)	-	(2,200.00)	
01-510-58039	PARKS Christmas Decorations	-	-	-	5,000.00	-	5,000.00	5,000.00	1,421.83	3,578.17	5,000.00	(40,000.00)	
01-510-58040	PARKS Hamlet Entrance Signs	-	-	-	30,000.00	-	30,000.00	40,000.00	41,828.45	(1,828.45)	-	(40,000.00)	
01-510-58041	PARKS Outdoor Fitness Equipment Shelter	-	-	-	40,000.00	-	40,000.00	34,000.00	38,402.24	(4,402.24)	-	(34,000.00)	
01-510-58042	PARKS New Entrance Sign	-	-	-	5,000.00	-	5,000.00	5,000.00	4,024.61	975.39	-	(5,000.00)	
01-510-58043	PARKS Lighting	-	-	-	16,000.00	-	16,000.00	-	-	-	-	-	
01-510-58044	PARKS Replacement Mower	-	-	-	15,000.00	-	15,000.00	-	-	-	-	-	
01-510-58045	PARKS Park Fountain Repair	-	-	-	2,000.00	-	2,000.00	-	-	-	-	-	
01-510-58046	PARKS Pillar Repair	-	-	-	5,000.00	-	5,000.00	7,500.00	7,632.00	(132.00)	-	(7,500.00)	
01-510-58047	PARKS Cover - Charlton Dugouts	-	-	-	2,000.00	-	2,000.00	-	-	-	-	-	
01-510-58048	PARKS Marbank Dome	-	-	-	94,000.00	-	94,000.00	-	-	-	40,000.00	40,000.00	
01-510-58050	PARKS Land Improvements	-	-	-	-	-	-	-	-	-	-	-	
01-510-58054	PARKS - Stoco Ball Shelter	-	-	-	-	-	-	7,100.00	6,385.29	714.71	-	(7,100.00)	
01-510-58056	PARKS Cameras	-	-	-	-	-	-	2,200.00	1,920.25	279.75	-	(2,200.00)	
01-510-58057	PARKS Locator	-	-	-	-	-	-	-	-	-	-	-	
01-510-58058	Recreation Trail Construction	-	-	-	-	-	-	-	-	-	-	-	
01-510-58132	PARKS Vehicles and Equipment	-	-	-	-	-	-	-	-	-	36,000.00	36,000.00	
01-510-60000	AMORTIZATION Recreation & Culture	-	199,957.76	(199,957.76)	-	195,766.96	(195,766.96)	-	-	-	-	-	
01-510-60200	Change in Unfunded Capital	-	-	-	-	(36,367.04)	36,367.04	-	-	-	-	-	
<b>Total Parks (Dept 510)</b>		<b>63,849.00</b>	<b>215,405.11</b>	<b>(151,556.11)</b>	<b>290,300.00</b>	<b>159,415.18</b>	<b>120,884.82</b>	<b>508,000.00</b>	<b>433,233.88</b>	<b>74,766.12</b>	<b>143,500.00</b>	<b>(364,500.00)</b>	
		<b>(278,649.00)</b>	<b>(474,340.86)</b>	<b>195,691.86</b>	<b>(456,062.87)</b>	<b>(346,977.22)</b>	<b>(109,085.65)</b>	<b>(326,619.00)</b>	<b>(328,110.27)</b>	<b>1,291.27</b>	<b>(384,878.00)</b>	<b>(58,059.00)</b>	
Revenues													
01-512-40400	Transfer From Reserves	-	1,985.45	(1,985.45)	3,000.00	-	3,000.00	3,000.00	6,975.53	(3,975.53)	-	(3,000.00)	
01-512-52909	HAMLET REC Actinollite Operating Grant	2,000.00	2,978.57	(978.57)	3,000.00	2,019.95	3,000.00	2,000.00	2,044.52	(44.52)	2,000.00	(3,000.00)	
01-512-52910	Actinollite Hall Snow Plowing	-	-	-	-	-	-	3,000.00	9,975.53	(6,975.53)	3,000.00	-	
01-512-52911	HAMLET REC Actinollite Beautification	3,000.00	1,985.45	1,014.55	3,000.00	436.24	2,563.76	3,000.00	9,975.53	(6,975.53)	3,000.00	-	
01-512-53270	ACTINOLLITE HALL Insurance	-	-	-	1,850.00	1,859.76	0.24	1,900.00	1,220.40	679.60	1,786.00	(134.00)	
01-512-53285	ACTINOLLITE BEAUTIFICATION	-	61.02	(61.02)	-	-	-	-	-	-	-	-	
01-512-53350	150 Celebrations Transfer to Reserves	-	6,000.00	(6,000.00)	3,000.00	5,563.76	(2,563.76)	3,000.00	3,000.00	-	3,000.00	(3,000.00)	
01-512-54126	HAMLET REC Actinollite Hall Water Testing	5,500.00	1,394.83	(4,105.17)	5,000.00	83.44	4,116.56	5,000.00	288.52	2,111.48	500.00	-	
Capital													
01-512-58014	HAMLET REC Actinollite Hall Improvements	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	3,000.00	7,286.00	(3,134.00)	
<b>Total Actinollite Hall (Dept 512)</b>		<b>3,000.00</b>	<b>(10,424.42)</b>	<b>1,924.42</b>	<b>(10,360.00)</b>	<b>(9,963.15)</b>	<b>(396.85)</b>	<b>3,000.00</b>	<b>(9,553.44)</b>	<b>(6,465.56)</b>	<b>(10,286.00)</b>	<b>134.00</b>	
Revenues													
01-514-40222	HAMLET REC Marbank Misc Revenue	-	1,667.50	(1,667.50)	3,000.00	-	3,000.00	3,000.00	7,204.53	(4,204.53)	-	(3,000.00)	
01-514-40400	Transfer From Reserves	-	1,667.50	(1,667.50)	3,000.00	67.20	2,932.80	3,000.00	7,304.53	(4,304.53)	-	(3,000.00)	

55% increase based on significant increasing trends over last few years

Municipality of Tweed  
Operating Budget - 2022

Account	Account Name	2019 Budget	2019 Actual	2019 Difference	2020 Budget	2020 Actual	2020 Difference	2021 Budget	2021 Actual YTD	2021 Difference	2022 Proposed Budg	Change from 2021	Explanation of Change
Expenses 01-514-52909	HAML'ET REC Marbank Operating Grant	2,000.00	602.62	1,397.38	2,000.00	460.90	1,539.10	2,700.00	2,535.16	164.84	2,700.00	-	
01-514-52910	Marbank Hall Snow Plowing	-	-	-	-	-	-	3,000.00	9,989.85	(6,989.85)	3,000.00	-	
01-514-53270	HAML'ET REC Marbank Beautification	3,000.00	1,667.50	1,332.50	3,000.00	1,252.80	1,747.20	3,000.00	3,969.91	(9,969.91)	3,000.00	-	
01-514-53270	MARLBANK Insurance	-	-	-	-	780.84	(780.84)	800.00	396.91	403.09	336.00	(464.00)	55% increase based on significant increasing trends over last few years
01-514-53350	Transfer to Reserves	-	6,000.00	(6,000.00)	3,000.00	4,747.20	(1,252.80)	3,000.00	3,000.00	-	6,036.00	(3,000.00)	
01-514-58014	HAML'ET REC Marbank Pavilion Improvements	5,000.00	8,270.12	(3,270.12)	8,000.00	7,241.74	758.26	9,500.00	15,921.92	(6,421.92)	3,000.00	(3,464.00)	
01-514-58014	HAML'ET REC Marbank Pavilion Improvements	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	214.68	2,785.32	3,000.00	-	
Total Marbank Pavilion (Dept 514)		3,000.00	(6,602.62)	3,000.00	3,000.00	(7,174.54)	3,000.00	3,000.00	214.68	2,785.32	3,000.00	(464.00)	
Revenues 01-516-40400	Transfer From Reserves	-	2,518.31	(2,518.31)	3,000.00	4,254.32	(1,254.32)	3,000.00	-	3,000.00	2,000.00	(3,000.00)	
01-516-40800	Queensborough Hall - Donations	-	2,518.31	(2,518.31)	3,000.00	4,254.32	(1,254.32)	3,000.00	2,400.00	2,400.00	2,400.00	(2,400.00)	
Expenses 01-516-52909	HAML'ET REC Queensborough Operating Grant	2,000.00	2,050.13	(50.13)	2,000.00	2,035.62	(35.62)	2,000.00	2,487.47	(487.47)	2,000.00	-	
01-516-52910	HAML'ET REC Queensborough Beautification	3,000.00	1,441.61	1,558.39	3,000.00	2,347.20	652.80	3,000.00	2,356.93	641.07	3,000.00	-	
01-516-53270	QUEENSBOROUGH HALL Insurance	-	-	-	1,040.00	1,040.04	(0.04)	1,050.00	1,242.00	(182.00)	707.00	(353.00)	55% increase based on significant increasing trends over last few years
01-516-53350	Transfer to Reserves	-	6,000.00	(6,000.00)	3,000.00	3,652.80	(2,347.20)	3,000.00	6,041.07	(3,041.07)	500.00	(3,000.00)	
01-516-54128	HAML'ET REC Queensborough Water Testing	500.00	289.66	210.34	500.00	83.45	416.55	500.00	83.78	416.22	500.00	-	
01-516-40158	Queensborough Hall Other Grants	-	9,781.40	(4,281.40)	9,540.00	9,159.11	380.89	9,560.00	12,213.25	(2,653.25)	6,207.00	(3,353.00)	
Capital Funding	Queensborough Hall Loan Proceeds	-	-	-	-	-	-	-	-	-	256,400.00	256,400.00	Trillium funding if successful
Capital	01-516-58014 HAML'ET REC Queensborough Hall Improvements	3,000.00	1,076.70	1,923.30	3,000.00	4,254.32	(1,254.32)	3,000.00	-	3,000.00	357,000.00	357,000.00	Queensborough Hall needs major renovations to address the moisture issues
01-516-58020	Queensborough Hall Renovations	(8,500.00)	(8,339.79)	(160.21)	(9,540.00)	(9,159.11)	(380.89)	(9,560.00)	(12,213.25)	2,653.25	(6,207.00)	357,000.00	357,000.00
Total Queensborough Hall (Dept 516)		1,000.00	-	1,000.00	-	-	-	-	-	-	-	-	
Revenues 01-518-40222	HAML'ET REC Thomasburg Spring Garden	-	6,842.07	(6,842.07)	3,000.00	1,136.59	1,863.41	3,000.00	-	3,000.00	3,000.00	-	
01-518-40400	Transfer From Reserves	-	6,842.07	(6,842.07)	3,000.00	1,136.59	1,863.41	3,000.00	-	3,000.00	3,000.00	-	
01-518-40800	Thomasburg Beautification - Donations	-	430.00	(430.00)	-	60.00	(60.00)	-	-	-	-	-	
Expenses 01-518-52909	HAML'ET REC Thomasburg Operating Grant	2,000.00	7,272.07	(6,272.07)	2,000.00	1,196.59	1,803.41	2,000.00	2,349.80	(349.80)	2,000.00	-	
01-518-52910	Thomasburg Hall Snow Plowing	3,000.00	1,514.93	1,485.07	3,000.00	983.74	2,016.26	3,000.00	967.43	2,032.57	3,000.00	-	
01-518-53270	THOMASBURG HALL Insurance	-	-	-	1,278.00	1,277.64	0.36	1,305.00	907.20	397.80	1,346.00	41.00	55% increase based on significant increasing trends over last few years
01-518-53350	Transfer to Reserves	-	6,430.00	(6,430.00)	3,000.00	5,016.26	(2,016.26)	3,000.00	5,032.57	(2,032.57)	500.00	(3,000.00)	
01-518-54130	HAML'ET REC Thomasburg Hall Water Testing	5,000.00	728.78	4,271.22	5,000.00	83.44	4,116.56	5,000.00	276.15	2,223.85	500.00	-	
01-518-58014	HAML'ET REC Thomasburg Hall Improvements	3,000.00	5,327.14	(2,327.14)	3,000.00	1,136.59	1,863.41	3,000.00	-	3,000.00	3,000.00	-	
Total Thomasburg Hall (Dept 518)		3,000.00	5,327.14	(2,327.14)	3,000.00	1,136.59	1,863.41	3,000.00	-	3,000.00	3,000.00	-	
Revenues 01-520-40500	ARENA COVID Funding	1,500.00	-	1,500.00	-	250.00	750.00	46,388.00	48,851.95	(2,463.95)	500.00	(46,388.00)	
01-520-40502	ARENA Hall Rentals	46,000.00	44,254.05	1,745.95	46,000.00	26,951.87	19,048.13	20,000.00	663.71	(463.71)	500.00	300.00	
01-520-40504	ARENA Ice Rentals	57,000.00	31,876.98	25,123.02	57,000.00	45,177.23	11,822.77	57,000.00	20,250.45	36,749.55	46,000.00	(14,000.00)	
01-520-40506	ARENA Minor Hockey Rentals	10,000.00	14,213.65	(4,213.65)	10,000.00	8,429.20	1,570.80	10,000.00	8,971.69	1,028.31	10,500.00	500.00	
01-520-40510	ARENA Figure Skating Rentals	3,500.00	3,315.93	184.07	3,500.00	-	3,500.00	-	-	-	1,000.00	1,000.00	

Municipality of Tweed  
Operating Budget - 2022

Account	Account Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
01-520-40612	ARENA Miscellaneous Revenues	1,000.00	1,100.40	(100.40)	1,000.00	773.60	226.40	1,000.00	156.52	843.48	1,000.00	-	
01-520-40614	ARENA Sign Rentals	4,700.00	(521.51)	5,221.51	4,700.00	795.75	3,904.25	4,700.00	2,826.00	1,874.00	4,700.00	-	
		123,700.00	95,189.50	28,510.50	123,200.00	82,377.65	40,822.35	165,288.00	127,614.14	37,673.86	106,700.00	(58,588.00)	
<b>Expenses</b>	01-520-52000 ARENA Salaries and Wages	107,000.00	99,572.29	7,427.71	111,235.00	84,261.65	26,973.35	106,484.00	112,643.04	(6,159.04)	144,673.00	38,189.00	Per by-law increases for 2022. 3 FT, 2 PT, 1,000 casual hours and 1,200 student hours
	01-520-52045 Contract Employee	-	-	-	-	-	-	-	1,800.00	(1,800.00)	6,000.00	6,000.00	\$1,000 for Saturday Night leagues referee/time keeper per month
	01-520-52100 ARENA CPP	4,900.00	4,976.02	(76.02)	5,336.00	5,257.38	78.62	5,366.00	6,040.68	(674.68)	7,603.00	2,237.00	Per by-law increases for 2022.
	01-520-52110 ARENA EI	2,100.00	2,026.59	73.41	2,099.00	2,091.61	7.39	2,077.00	2,239.15	(162.15)	2,885.00	808.00	Per by-law increases for 2022.
	01-520-52120 ARENA Employer Health Tax	2,000.00	2,042.89	(42.89)	2,184.00	2,030.97	153.03	2,087.00	2,399.62	(312.62)	2,830.00	743.00	Per by-law increases for 2022.
	01-520-52130 ARENA OMERS	9,000.00	7,918.95	1,081.05	7,430.00	5,839.88	1,590.12	6,929.00	5,978.11	950.89	7,403.00	474.00	Per by-law increases for 2022.
	01-520-52140 ARENA WSIB	3,200.00	3,300.08	(100.08)	3,920.00	3,291.22	628.78	3,745.00	3,888.63	(143.63)	5,079.00	1,334.00	Per by-law increases for 2022.
	01-520-52150 ARENA Group Insurance	1,200.00	1,038.70	161.30	753.00	977.00	(224.00)	855.00	989.41	(134.41)	1,434.00	579.00	Per by-law increases for 2022.
	01-520-52160 ARENA Extended Health Care	7,000.00	5,877.34	1,122.66	6,049.00	3,843.45	2,205.55	4,786.00	4,571.99	214.01	7,208.00	2,422.00	Per by-law increases for 2022.
	01-520-52170 ARENA RRSP	-	-	-	-	7,891.57	(7,891.57)	-	2,683.56	(2,683.56)	3,938.00	3,938.00	Per by-law increases for 2022.
	01-520-52180 ARENA Dental Plan	2,500.00	2,816.11	(316.11)	3,750.00	913.68	2,836.32	3,750.00	1,941.30	1,808.70	3,125.00	(625.00)	Per by-law increases for 2022.
	01-520-52202 ARENA Office Supplies	200.00	102.57	97.43	200.00	59.82	140.18	200.00	117.34	82.66	200.00	-	
	01-520-52535 ARENA Telephone	1,700.00	1,139.03	560.97	1,400.00	1,112.61	287.39	1,400.00	1,119.58	280.42	1,400.00	-	
	01-520-52700 ARENA Supplies	2,200.00	1,640.39	559.61	5,465.00	4,386.41	1,078.59	5,500.00	1,994.19	3,505.81	5,500.00	-	
	01-520-52805 ARENA Hydro	40,000.00	43,629.28	(3,629.28)	40,000.00	31,071.06	8,928.94	40,000.00	31,302.81	8,697.19	40,000.00	-	
	01-520-52810 ARENA Water and Sewer	7,700.00	7,542.22	157.78	7,700.00	7,161.69	538.31	7,700.00	6,104.35	1,595.65	7,700.00	-	
	01-520-52820 ARENA Fuel	8,000.00	8,533.55	(533.55)	8,000.00	6,710.14	1,289.86	8,000.00	4,381.37	3,618.63	8,000.00	-	
	01-520-52830 ARENA Zamboni	4,000.00	2,160.68	1,839.32	4,000.00	550.92	3,449.08	4,000.00	2,760.64	1,239.36	4,000.00	-	
	01-520-52835 ARENA Equipment R&M	600.00	162.56	437.44	600.00	3,626.82	(3,026.82)	1,000.00	1,355.67	(355.67)	1,000.00	-	
	01-520-52840 ARENA Building R&M	16,500.00	19,238.15	(2,738.15)	16,500.00	15,923.75	576.25	16,500.00	12,218.37	4,281.63	16,500.00	-	
	01-520-52845 ARENA Plant R&M	14,500.00	20,803.96	(6,303.96)	14,500.00	18,386.78	(3,886.78)	15,550.00	12,767.34	2,782.66	15,550.00	-	
	01-520-52855 ARENA Dues and Fees	1,000.00	947.31	52.69	1,000.00	750.00	250.00	1,000.00	770.00	230.00	1,000.00	-	
	01-520-53201 ARENA Professional Dev/Training	-	119.50	(119.50)	-	-	-	-	-	-	-	-	
	01-520-53202 ARENA Training	1,500.00	1,043.04	456.96	1,500.00	650.00	850.00	1,500.00	-	1,500.00	1,500.00	-	
	01-520-53270 ARENA Insurance	26,104.00	26,103.42	0.58	31,754.00	31,753.08	0.92	32,390.00	39,126.24	(6,736.24)	15,006.00	(17,384.00)	55% increase based on significant increasing trends over last few years
	01-520-53280 ARENA Snowplowing Contract	-	-	-	-	-	-	5,597.00	2,500.00	3,097.00	6,000.00	403.00	Allocations for winter maintenance of arena parking lots started in 2021
	01-520-53281 ARENA PW Time & Salt/Sand	-	-	-	-	-	-	2,453.00	-	2,453.00	2,500.00	47.00	
	01-520-53350 Transfer to Reserves	-	24,500.00	(24,500.00)	76,000.00	76,000.00	-	21,800.00	21,800.00	-	73,765.00	51,965.00	Based on long term capital budget for 5 years at 50%
	01-520-57010 COVID Salaries - Arena	-	-	-	-	15,153.83	(15,153.83)	33,600.00	5,296.56	28,303.44	-	(33,600.00)	
	01-520-57020 COVID Benefits - Arena	-	-	-	-	4,508.27	(4,508.27)	4,190.00	1,516.13	2,673.87	-	(4,190.00)	
	01-520-57030 COVID Supplies and other costs	-	-	-	-	6,510.91	(6,510.91)	8,598.00	1,747.29	6,850.71	-	(8,598.00)	
		262,904.00	287,234.63	(24,330.63)	351,375.00	340,714.50	10,660.50	347,057.00	292,053.37	55,003.63	391,799.00	44,742.00	
<b>Capital Funding</b>	01-520-40128 ARENA Other Grants	-	-	-	-	-	-	85,000.00	-	85,000.00	85,000.00	-	
	01-520-40400 Transfer From Reserves	-	-	-	3,265.00	3,264.57	0.43	125,000.00	114,402.00	10,598.00	99,150.00	(25,850.00)	
		-	-	-	3,265.00	3,264.57	0.43	210,000.00	114,402.00	95,598.00	184,150.00	(25,850.00)	
<b>Capital</b>	01-520-58000 ARENA Building	-	-	-	-	-	-	-	-	-	102,000.00	102,000.00	
	01-520-58016 ARENA Water Tower Stand	6,500.00	2,500.00	4,000.00	-	-	-	-	-	-	-	-	
	01-520-58017 ARENA Tables	-	-	-	3,000.00	-	3,000.00	-	-	-	-	-	
	01-520-58022 ARENA Roof Snow Stops	-	6.63	(6.63)	-	-	-	-	-	-	-	-	
	01-520-58049 ARENA VFD Replacement	-	-	-	7,300.00	-	7,300.00	-	-	-	-	-	
	01-520-58050 ARENA Zamboni Conditioner	-	-	-	-	-	-	5,000.00	3,902.00	1,098.00	-	(5,000.00)	
	01-520-58051 ARENA Condenser Replacement	-	-	-	-	-	-	122,112.00	110,500.00	11,612.00	-	(122,112.00)	
	01-520-58052 ARENA Accessibility Upgrades	-	-	-	-	-	-	85,000.00	-	85,000.00	-	(85,000.00)	
	01-520-58132 ARENA Equipment	-	-	-	-	-	-	-	-	-	82,150.00	82,150.00	
		6,500.00	2,506.63	3,993.37	10,300.00	-	10,300.00	212,112.00	114,402.00	97,710.00	184,150.00	(27,962.00)	
		(145,704.00)	(194,551.76)	48,847.76	(235,210.00)	(255,072.28)	19,862.28	(183,881.00)	(164,439.23)	(19,441.77)	(285,099.00)	(101,218.00)	
<b>Total Arena (Dept 520)</b>													
<b>Revenues</b>	01-521-40159 Donations	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	



**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
<b>Revenues</b> 01-550-40400	Soccer Pitch - Transfer From Reserves	-	-	-	-	5,543.88	(5,543.88)	-	-	-	-	-	
		-	-	-	-	5,543.88	(5,543.88)	-	-	-	-	-	
<b>Expenses</b> 01-550-53350	Transfer to Reserves	-	6,289.44	(6,289.44)	-	-	-	-	-	-	-	-	
01-550-58000	Soccer Pitch - Capital - Benches	-	-	-	-	-	-	-	-	-	-	-	
		-	6,289.44	(6,289.44)	-	-	-	-	-	-	-	-	
<b>Total Soccer Pitch (Dept 550)</b>		-	(6,289.44)	6,289.44	-	5,543.88	(5,543.88)	-	-	-	-	-	
<b>Revenues</b> 01-555-40128	Hastings County Grant	-	-	-	-	-	-	-	13,500.00	(13,500.00)	-	-	
01-555-40222	SWIMMING POOL Donations Revenue	2,000.00	3,054.42	(1,054.42)	2,000.00	1,048.00	952.00	-	2,300.00	(2,300.00)	-	-	
01-555-40400	SWIMMING POOL Transfer From Reserves	-	-	-	-	-	-	6,500.00	-	6,500.00	-	(6,500.00)	
	SWIMMING POOL Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	
		2,000.00	3,054.42	(1,054.42)	2,000.00	1,048.00	952.00	6,500.00	15,800.00	(9,300.00)	-	(6,500.00)	
<b>Expenses</b> 01-555-53200	SWIMMING POOL Operational Expense	35,000.00	34,777.80	222.20	35,500.00	6,569.94	28,930.06	35,500.00	7,525.89	27,974.11	36,000.00	500.00	
01-555-53350	SWIMMING POOL Transfer to Reserves	-	-	-	-	-	-	89,000.00	89,000.00	-	53,200.00	(35,800.00)	Based on long term capital budget for 5 years at 50%
01-555-57030	COVID Supplies and other costs	-	-	-	-	-	-	-	459.04	(459.04)	-	-	
		35,000.00	34,777.80	222.20	35,500.00	6,569.94	28,930.06	124,500.00	96,984.93	27,515.07	89,200.00	(35,300.00)	
01-555-58000	Pool Capital	-	-	-	-	-	-	-	-	-	-	-	
01-555-58051	POOL Pump	-	-	-	7,500.00	-	7,500.00	-	-	-	-	-	
01-555-58052	SWIMMING POOL Heater Repair	-	-	-	-	-	-	6,500.00	-	6,500.00	-	(6,500.00)	
		-	-	-	7,500.00	-	7,500.00	6,500.00	-	6,500.00	-	(6,500.00)	
<b>Total Swimming Pool (Dept 555)</b>		(33,000.00)	(31,723.38)	(1,276.62)	(41,000.00)	(5,521.94)	(35,478.06)	(124,500.00)	(81,184.93)	(43,315.07)	(89,200.00)	35,300.00	
<b>Revenues</b> 01-630-40216	PARKLAND Revenue	4,250.00	-	4,250.00	40,000.00	40,000.00	-	-	-	-	-	-	
<b>Total Grants (Dept 630)</b>		4,250.00	-	4,250.00	40,000.00	40,000.00	-	-	-	-	-	-	
<b>Expenses</b> 01-710-53400	YOUTH CENTRE Municipal Expense	775.00	771.64	3.36	775.00	779.36	(4.36)	775.00	122.64	652.36	-	(775.00)	Started renting portion of Administration basement area in 2021 and therefore not funding water and sewer costs for an alternate location
<b>Total Youth Centre (Dept 710)</b>		(775.00)	(771.64)	(3.36)	(775.00)	(779.36)	4.36	(775.00)	(122.64)	(652.36)	-	775.00	
<b>Total Recreation &amp; Cultural Services</b>		(641,118.00)	(864,336.21)	223,218.21	(890,202.87)	(724,179.30)	(166,023.57)	(833,500.00)	(785,530.21)	(47,969.79)	(965,743.00)	(132,243.00)	

## Municipality of Tweed Performance Measures

### Performance Measures - Community Development (120 & 125 & 126 & 130)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Pre-Audit Actuals</b>	<b>2022 Budget</b>
Total community development expenses	281,342.93	309,131.42	213,232.30	270,635.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per acre	59.21	64.83	44.59	56.58
Remove one-time items described below	-	-	-	-
Normalized cost per connection	59.21	64.83	44.59	56.58
Total revenues	58,197.14	134,493.15	21,438.77	8,000.00
Revenue per property	12.25	28.21	4.48	1.67
<b>Net operating tax impact per property</b>	<b>46.96</b>	<b>36.63</b>	<b>40.11</b>	<b>54.91</b>

Note that the expenses are operating only.

**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
<b>Revenues</b>													
01-120-40131	CFDC Strategic Digital Marketing Campaign Revenues	-	-	-	-	10,800.00	(10,800.00)	-	-	-	-	-	-
01-120-40150	CD Canada Day Grant	2,000.00	1,500.00	500.00	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)	21,296.00	17,624.00	3,672.00	-	-	-	-	-	-
01-120-40153	CD - Canadian Experience Fund	-	25,000.00	(25,000.00)	50,000.00	50,000.00	-	-	-	-	-	-	-
01-120-40159	Donations	-	-	-	-	1,000.00	(1,000.00)	-	1,197.77	(1,197.77)	-	-	-
01-120-40225	CD Senators Tickets Revenue	-	-	-	4,300.00	5,611.50	(1,311.50)	-	-	-	-	-	-
01-120-40400	Transfer From Reserves	-	-	-	86,757.76	38,341.13	48,416.63	-	-	-	-	-	-
01-120-40410	CD Promotional Items Sold	500.00	617.25	(117.25)	500.00	1,754.57	(1,254.57)	500.00	601.00	(101.00)	500.00	-	-
01-120-43190	CD Taste of Tweed	-	-	-	6,000.00	1,685.00	4,315.00	6,000.00	18,406.00	(12,406.00)	6,000.00	-	-
01-120-43192	CD Farm to Table	14,950.00	17,610.00	(2,660.00)	-	-	-	-	-	-	-	-	-
01-120-43200	CD Stoco Lake Black Crappie Tournament	8,300.00	9,766.00	(1,466.00)	5,300.00	5,836.95	(536.95)	5,300.00	-	5,300.00	-	(5,300.00)	Re-start tournaments in 2023
01-120-43201	CD Kids Fishing Tournament	-	-	-	-	340.00	(340.00)	-	-	-	-	-	Re-start tournaments in 2023
		25,750.00	58,197.14	(32,447.14)	175,653.76	134,493.15	41,160.61	13,300.00	21,704.77	(8,404.77)	8,000.00	(5,300.00)	
<b>Expenses</b>													
01-120-52000	CD Salary Expense	115,000.00	108,623.10	6,376.90	95,627.00	99,787.52	(4,160.52)	105,001.00	103,545.14	1,455.86	111,382.00	6,381.00	Per by-law increases for 2022.
01-120-52100	CD CPP	-	-	-	4,078.00	4,403.63	(325.63)	4,530.00	4,626.24	(96.24)	5,147.00	617.00	Per by-law increases for 2022.
01-120-52110	CD EI	-	-	-	1,509.00	1,645.66	(136.66)	1,649.00	1,699.52	(50.52)	1,780.00	131.00	Per by-law increases for 2022.
01-120-52120	CD Employer Health Tax	-	-	-	1,880.00	2,040.42	(160.42)	2,062.00	2,130.98	(68.98)	2,188.00	126.00	Per by-law increases for 2022.
01-120-52130	CD OMERS	-	-	-	8,194.00	8,567.04	(373.04)	8,005.00	7,900.83	104.17	10,764.00	2,759.00	Per by-law increases for 2022.
01-120-52140	CD WSIB	-	-	-	3,374.00	3,306.54	67.46	3,701.00	3,453.28	247.72	3,927.00	226.00	Per by-law increases for 2022.
01-120-52150	CD Group Insurance	1,240.00	849.92	390.08	771.00	802.64	(31.64)	830.00	601.54	228.46	1,183.00	353.00	Per by-law increases for 2022.
01-120-52160	CD Extended Health Care	6,000.00	4,607.50	1,392.50	5,080.00	2,682.82	2,397.18	4,228.00	2,769.27	1,458.73	6,203.00	1,975.00	Per by-law increases for 2022.
01-120-52180	CD Dental Plan	3,750.00	821.88	2,928.12	3,125.00	4,681.80	(1,556.80)	2,708.00	2,701.08	6.92	2,000.00	(708.00)	Per by-law increases for 2022.
01-120-52182	CD Supplies	250.00	30.21	219.79	250.00	107.48	142.52	250.00	212.71	37.29	250.00	-	-
01-120-52184	CD Mileage	1,500.00	1,262.93	237.07	1,500.00	1,118.59	381.41	1,500.00	318.25	1,181.75	1,500.00	-	-
01-120-52186	CD Phone	1,200.00	799.93	400.07	800.00	1,030.91	(230.91)	800.00	933.15	(133.15)	1,200.00	400.00	-
01-120-52925	CD Floral Displays / Flags	10,000.00	9,339.65	660.35	13,000.00	10,039.01	2,960.99	13,000.00	12,142.45	857.55	14,000.00	1,000.00	Increase due to expanded planters
01-120-52935	CD Canada Day	7,000.00	6,333.32	666.68	7,100.00	2,360.90	4,739.10	7,600.00	7,969.86	(369.86)	7,600.00	-	\$250 for glow sticks, \$200 for face painting, \$200 for parade candy, \$200 for ice, \$250 for music, \$3,000 for fireworks, \$300 for cake, \$600 for hot dogs, \$300 for crafts, \$100 for water and \$1,700 for inflatables/sno cones, \$500 miscellaneous
01-120-52936	CFDC Strategic Digital Marketing Campaign Expenses	-	-	-	-	10,990.08	(10,990.08)	-	-	-	-	-	-
01-120-52937	CD Joint Marketing Initiative	-	-	-	-	12,651.89	(12,651.89)	-	-	-	-	-	Businesses have been asking if we will be doing it again. We did this for COVID, however, it was very successful
01-120-53190	CD Taste of Tweed	-	-	-	8,000.00	1,754.11	6,245.89	6,000.00	20,009.92	(14,009.92)	8,000.00	2,000.00	\$2,750 for 5 chefs, \$2,800 for local food product, \$350 for music, \$300 for basket challenge, \$800 for advertising, \$50 for propane, \$200 for decorations, \$200 for tickets, \$300 for supplies (napkins/tables), \$100 for water and ice, and \$150 for SOP
01-120-53191	Tweed Harvest Fest Extravaganza	-	-	-	-	-	-	8,500.00	-	8,500.00	-	(8,500.00)	Event due to COVID
01-120-53195	CD Farm To Table	17,950.00	20,374.28	(2,424.28)	-	-	-	-	-	-	-	-	-
01-120-53200	CD Fishing Tournament	8,300.00	8,714.97	(414.97)	5,300.00	5,519.08	(219.08)	5,300.00	-	5,300.00	-	(5,300.00)	Re-start tournaments in 2023
01-120-53201	CD Professional Development	4,000.00	501.32	3,498.68	2,500.00	1,800.25	699.75	2,500.00	52.89	2,447.11	2,500.00	-	-
01-120-53202	CD Health & Safety Training	500.00	-	500.00	500.00	-	500.00	500.00	890.40	(390.40)	500.00	-	-

**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
01-120-53203	CD Promotional Items	2,000.00	2,011.39	(11.39)	2,000.00	2,541.51	(541.51)	2,000.00	1,879.50	120.50	2,000.00	-	
01-120-53204	CD Sponsorship	5,000.00	4,409.52	590.48	4,500.00	1,930.86	2,569.14	2,500.00	2,517.60	(17.60)	5,500.00	3,000.00	\$2,500 for Tweed and Company Theatre, \$2,000 for Fireworks Tweed Winter Carnival, \$1,000 for Youth2Youth Bowmanville Fishing Show
01-120-53206	CD Tradeshows	100.00	81.41	18.59	100.00	-	100.00	100.00	-	100.00	100.00	-	
01-120-53207	CD Advertising	7,300.00	3,919.77	3,380.23	10,300.00	2,507.07	7,792.93	9,257.00	1,762.10	7,494.90	8,500.00	(757.00)	\$1,500 for Discover Guide (summer) and \$7,000 for online distribution
01-120-53209	CD Product Development	11,950.00	5,086.02	6,863.98	5,350.00	1,935.25	3,414.75	3,000.00	1,358.74	1,641.26	9,000.00	6,000.00	\$6,000 for video development (2) promoting municipality as great place to reside, \$500 photo booth updating, \$500 signage, \$1,000 printing and \$1,000 additional marketing (display ads, banners, etc.)
01-120-53210	Community Trees	-	-	-	-	497.50	(497.50)	1,000.00	973.75	26.25	1,000.00	-	
01-120-53270	CD Insurance	-	-	-	424.00	423.36	0.64	435.00	211.68	223.32	311.00	(124.00)	55% increase based on significant increasing trends over last few years
01-120-53285	CD Community Improvement Plan	-	13,440.97	(13,440.97)	25,000.00	16,112.50	8,887.50	25,000.00	5,000.00	20,000.00	15,000.00	(10,000.00)	Less due to intake
01-120-53349	CD Senators Tickets Expense	-	-	-	4,300.00	5,227.58	(927.58)	-	-	-	-	-	
01-120-53350	Transfer to Reserves	-	15,000.00	(15,000.00)	-	-	-	-	-	-	5,800.00	5,800.00	Based on long term capital budget
01-120-54200	CD Tourist Bureau Rent	8,500.00	8,400.00	100.00	8,500.00	8,400.00	100.00	8,500.00	8,400.00	100.00	8,500.00	-	
01-120-54210	CD Memberships	300.00	96.12	203.88	300.00	16.26	283.74	300.00	-	300.00	300.00	-	
01-120-54230	CD Web Design	5,500.00	1,585.99	3,914.01	8,000.00	4,861.83	3,138.17	8,000.00	1,077.27	6,922.73	8,000.00	-	
01-120-54250	CD Signs	500.00	610.56	(110.56)	500.00	-	500.00	500.00	-	500.00	500.00	-	
01-120-54255	CD.Stoco Lake Plan	5,000.00	4,703.36	296.64	5,000.00	-	5,000.00	5,000.00	4,609.00	391.00	5,000.00	-	
01-120-54256	CD Tweed B.R. & E.	2,000.00	974.77	1,025.23	5,000.00	-	5,000.00	5,000.00	-	5,000.00	-	(5,000.00)	Committee Disbanded
01-120-54257	CD Jailhouse	11,500.00	10,874.11	625.89	11,500.00	747.23	10,752.77	11,500.00	10,205.78	1,294.22	11,500.00	-	
01-120-54301	CD - Seniors Community Grant	-	3,703.89	(3,703.89)	21,296.11	17,627.15	3,668.96	-	-	-	-	-	
01-120-54303	CD - Canadian Experience Fund Contracts	-	25,440.00	(25,440.00)	65,000.00	67,365.13	(2,365.13)	-	-	-	-	-	
01-120-57010	COVID Salaries - Community Development	-	-	-	-	121.38	(121.38)	-	2,558.25	(2,558.25)	-	-	
01-120-57020	COVID Benefits - Community Development	-	-	-	-	34.22	(34.22)	-	721.12	(721.12)	-	-	
<b>Total Community Development (Dept 120)</b>		<b>236,340.00</b>	<b>262,596.89</b>	<b>(26,256.89)</b>	<b>339,658.11</b>	<b>305,639.20</b>	<b>34,018.91</b>	<b>260,756.00</b>	<b>213,232.30</b>	<b>47,523.70</b>	<b>261,135.00</b>	<b>379.00</b>	
		<b>(210,590.00)</b>	<b>(204,399.75)</b>	<b>(6,190.25)</b>	<b>(164,004.35)</b>	<b>(171,146.05)</b>	<b>7,141.70</b>	<b>(247,456.00)</b>	<b>(191,527.53)</b>	<b>(55,928.47)</b>	<b>(253,135.00)</b>	<b>(5,679.00)</b>	
<b>Revenues</b>	01-125-40400	-	-	-	-	-	-	-	3,765.12	(3,765.12)	-	-	
	01-125-44000	-	-	-	-	-	-	-	300.00	(300.00)	-	-	
<b>Expenses</b>	01-125-53200	-	-	-	-	-	-	-	4,065.12	(4,065.12)	-	-	
	01-125-58014	3,200.00	3,200.00	-	-	-	-	-	-	-	-	-	
	01-125-58015	6,800.00	6,582.59	217.41	-	-	-	-	-	-	-	-	
	01-125-58016	25,000.00	-	25,000.00	16,757.76	-	16,757.76	-	3,765.12	(3,765.12)	-	-	
	01-125-58017	4,250.00	3,968.56	281.44	4,000.00	3,080.11	919.89	4,000.00	3,901.73	98.27	4,000.00	-	
	01-125-58132	-	-	-	-	-	-	-	-	-	-	-	
	01-125-60000	-	377.77	(377.77)	-	412.11	(412.11)	-	-	-	-	-	
<b>Total BR&amp;E (Dept 125)</b>		<b>39,250.00</b>	<b>14,128.92</b>	<b>25,121.08</b>	<b>20,757.76</b>	<b>3,492.22</b>	<b>17,265.54</b>	<b>4,000.00</b>	<b>7,666.85</b>	<b>(3,666.85)</b>	<b>4,000.00</b>	<b>-</b>	
		<b>(39,250.00)</b>	<b>(14,128.92)</b>	<b>(25,121.08)</b>	<b>(20,757.76)</b>	<b>(3,492.22)</b>	<b>(17,265.54)</b>	<b>(4,000.00)</b>	<b>(3,601.73)</b>	<b>(398.27)</b>	<b>(4,000.00)</b>	<b>-</b>	
<b>Revenues</b>	01-126-40222	-	7,455.00	(7,455.00)	4,500.00	300.00	4,200.00	4,500.00	-	4,500.00	4,500.00	-	\$3,000 entry fees for 30 teams, \$500 advertising and \$1,000 fundraising
<b>Expenses</b>	01-126-52202	-	4,617.12	(4,617.12)	4,500.00	-	4,500.00	4,500.00	-	4,500.00	4,500.00	-	\$400 for awards, \$1,200 for dinner for 60 people, \$1,500 for tent rental, \$150 for music, \$150 for lunch, \$120 for toilet, \$980 miscellaneous
		-	4,617.12	(4,617.12)	4,500.00	-	4,500.00	4,500.00	-	4,500.00	4,500.00	-	



**Municipality of Tweed  
Operating Budget - 2022**

Account	Account Name	2019 Budget	2019 Actual	2019 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
<b>Total Fly Fishing Tournament (Dept 126)</b>		-	2,837.88	(2,837.88)	-	300.00	(300.00)	-	-	-	-	-	
<b>Expenses</b>	<b>Youth Advisory Committee</b>												
		-	-	-	-	-	-	-	-	-	5,000.00	5,000.00	New Committee established in 2021 (\$1,000 each per 4 pillars plus \$1,000 for executive)
		-	-	-	-	-	-	-	-	-	5,000.00	5,000.00	
<b>Total Youth Advisory Committee (Dept 130)</b>		-	-	-	-	-	-	-	-	-	(5,000.00)	(5,000.00)	
<b>Revenues 01-280-40214</b>	<b>TILE DRAINAGE Revenue</b>	6,794.00	8,158.82	(1,364.82)	6,794.00	1,793.40	5,000.60	6,794.00	1,793.40	5,000.60	-	(6,794.00)	Fully repaid in 2021, no new loans issued yet
		6,794.00	8,158.82	(1,364.82)	6,794.00	1,793.40	5,000.60	6,794.00	1,793.40	5,000.60	-	(6,794.00)	
<b>Expenses 01-280-53200</b>	<b>TILE DRAINAGE Expense</b>	6,794.00	8,158.82	(1,364.82)	6,794.00	1,793.40	5,000.60	6,794.00	1,815.94	4,978.06	-	(6,794.00)	Fully repaid in 2021, no new loans issued yet
		6,794.00	8,158.82	(1,364.82)	6,794.00	1,793.40	5,000.60	6,794.00	1,815.94	4,978.06	-	(6,794.00)	
<b>Total Tile Drainage (Dept 280)</b>		-	-	-	-	-	-	-	(22.54)	22.54	-	-	
<b>Revenues 01-610-40224</b>	<b>REZONING Fees</b>	6,000.00	7,200.00	(1,200.00)	6,000.00	7,275.00	(1,275.00)	6,000.00	13,544.00	(7,544.00)	11,808.00	5,808.00	Consistently above budget last 3 years. Budgeted for 12 rezoning files this year at \$984 per file.
		6,000.00	7,200.00	(1,200.00)	6,000.00	7,275.00	(1,275.00)	6,000.00	13,544.00	(7,544.00)	11,808.00	5,808.00	
<b>Expenses 01-610-52000</b>	<b>REZONING Salaries</b>										8,760.00	8,760.00	Estimate of administration time spent in rezoning files throughout the year based on a 5 month average in 2021, cost per file averaged \$730, inclusive of benefits
01-610-53200	REZONING Expense	500.00	-	500.00	500.00	3,095.48	(2,595.48)	1,500.00	1,942.98	(442.98)	3,050.00	1,550.00	Average cost per file estimated to be \$253.50
		500.00	-	500.00	500.00	3,095.48	(2,595.48)	1,500.00	1,942.98	(442.98)	11,810.00	10,310.00	
<b>Total Rezoning (Dept 610)</b>		5,500.00	7,200.00	(1,700.00)	5,500.00	4,179.52	1,320.48	4,500.00	11,601.02	(7,101.02)	(2.00)	(4,502.00)	
<b>Revenues 01-620-40226</b>	<b>MINOR VARIANCE Fees</b>	1,200.00	1,800.00	(600.00)	1,200.00	1,141.00	59.00	1,200.00	4,400.00	(3,200.00)	2,404.00	1,204.00	Consistently above budget last 3 years. Budgeted for 4 minor variance files this year at \$601 per file.
		1,200.00	1,800.00	(600.00)	1,200.00	1,141.00	59.00	1,200.00	4,400.00	(3,200.00)	2,404.00	1,204.00	
<b>Expenses 01-620-52000</b>	<b>MINOR VARIANCE Salaries</b>										1,132.00	1,132.00	Estimate of administration time spent in minor variance files throughout the year based on a 5 month average in 2021, cost per file averaged \$263, inclusive of benefits
01-620-53200	MINOR VARIANCE Expense	3,100.00	3,329.19	(229.19)	3,100.00	-	3,100.00	3,100.00	2,082.87	1,017.13	1,275.00	(1,825.00)	Average cost per file estimated to be \$318.19 per file
		3,100.00	3,329.19	(229.19)	3,100.00	-	3,100.00	3,100.00	2,082.87	1,017.13	2,407.00	(693.00)	
<b>Total Minor Variance (Dept 620)</b>		(1,900.00)	(1,529.19)	(370.81)	(1,900.00)	1,141.00	(3,041.00)	(1,900.00)	2,317.13	(4,217.13)	(3.00)	1,897.00	
<b>Total Planning &amp; Development Services</b>		(246,240.00)	(210,019.98)	(36,220.02)	(181,162.11)	(169,017.75)	(12,144.36)	(248,856.00)	(181,233.65)	(67,622.35)	(262,140.00)	(13,284.00)	

**Municipality of Tweed  
2022 Capital Budget Planned Financing Sources**

Account	Capital Project	2022 Budgeted Expense	Federal Funding	Provincial Funding	Other Grant Funding	Reserve Funding	Reserve Funds Funding	Obligatory Reserve Fund Funding	Other Funding Sources	Municipal Tax Impact	Notes
01-110-58012	Washroom improvements	17,000.00				17,000.00				-	Convert public washroom at Council Chambers area into accessible washroom
01-110-58014	Annual Computer Renewals	1,500.00				1,500.00				-	Annual needs based on long term capital plan
01-110-58014	Annual Printer/Scanner Renewals	1,130.00				550.63				579.37	Annual needs based on long term capital plan
01-110-58014	iPad Renewals	7,250.00				7,250.00				-	Replacement with each election
01-110-58024	Unfunded 2021 Roof Project	9,527.67				9,527.67				-	Due to rising costs, Council approved funding remainder in 2022 for this project
01-110-58025	Building Repairs	30,000.00				30,000.00				-	2021 carry over project for administration renovations
01-110-58025	Emergency Exit Improvements	15,000.00				15,000.00				-	Some of the emergency exits for the administration office do not have the panic bars or steps that do not meet code. Propose installing panic bars on 3 doors and improve steps outside 1 door on south side of building that is currently too high of a drop
01-110-58026	Annual Office Furniture Renewals	3,199.64				3,199.64				-	Annual needs based on long term capital plan plus 2021 unspent due to timing of deliveries
01-110-58132	Electronic sign	5,000.00								5,000.00	
01-110-58132	Coming Events sign	4,500.00								4,500.00	
		<u>94,107.31</u>	-	-	-	<u>84,027.94</u>	-	-	-	<u>10,079.37</u>	
01-210-58000	Roof replacement	45,000.00				45,000.00				-	Roof was partially repaired with addition this year, the remainder of the roof is required to be completed. Costs based on verbal estimate from local contractor. To be funded with remainder of the fire hall reserve from 2021 plus municipal building reserve for the remainder of costs
01-210-58011	Unfunded 2021 Firehall Addition Project	58,900.22				58,900.22				-	Due to rising costs, Council approved funding remainder in 2022 for this project

**Municipality of Tweed  
2022 Capital Budget Planned Financing Sources**

Account	Capital Project	2022 Budgeted Expense	Federal Funding	Provincial Funding	Other Grant Funding	Reserve Funding	Reserve Funds Funding	Obligatory Reserve Fund Funding	Other Funding Sources	Municipal Tax Impact	Notes
01-210-58132	Vehicle Replacement	60,000.00				60,000.00				-	Costs based on verbal estimate from local dealer for a 1 ton truck to replace the 2010 Dodge Crew Cab
		163,900.22	-	-	-	163,900.22	-	-	-	-	
01-310-58131	Vanderwater Road	702,860.00						702,860.00		-	Full Road 30 mm Hotmix Everlife
01-310-58131	Queensborough Road	240,000.00		201,343.00				38,657.00		-	Barry Rd to Boundary, Hall parking lot with asphalt, gutter, catch basis, 50 mm HL3 Hotmix
01-310-58131	King Street	25,000.00		25,000.00						-	Queensborough 30mm Everlife Hotmix
01-310-58131	Charles Rd stormwater management	15,000.00		15,000.00						-	Stage 1 of Jewell Engineering Proposal
01-310-58131	Sidewalk	8,000.00		8,000.00						-	50 metres on St. Joseph St where low and holding water/ice
01-310-58132	Tandem Plow/Wing combination	280,000.00				280,000.00				-	Like to purchase new with rent to own option as backhoe needs \$20,000 work on engine
01-310-58132	Backhoe	170,000.00				118,656.34				51,343.66	
01-310-58132	Mower for Holland Tractor	48,000.00								48,000.00	
01-310-58132	Patrol Truck (replace 300)	55,000.00								55,000.00	
01-310-58133	Greatrix Bridge	326,025.00		82,025.00		244,000.00				-	
01-310-58133	Pre-engineering Joe Allore Bridge	108,500.00							108,500.00	-	
		1,978,385.00	-	331,368.00	-	642,656.34	-	741,517.00	108,500.00	154,343.66	
01-330-58014	GRAVEL PIT Esker Rd Pit Licence	13,590.00					13,590.00			-	
		13,590.00	-	-	-	-	13,590.00	-	-	-	
01-410-58022	SANITARY SEWER OCWA	16,667.00				16,667.00				-	
		16,667.00	-	-	-	16,667.00	-	-	-	-	
01-420-58023	River Crossing	1,029,682.51	404,800.00	337,333.33		287,549.18				-	Green Stream 2 grant application
01-420-58001	Water filter media system	45,000.00				45,000.00				-	
01-420-58011	WATER Water Meters & Hydrants & Valves	30,000.00				30,000.00				-	2 hydrants and shut off valves
01-420-58022	WATER OCWA	25,726.00				25,726.00				-	
		1,130,408.51	404,800.00	337,333.33	-	388,275.18	-	-	-	-	
01-440-58000	BluMetric Hunt Road	22,400.00					22,400.00			-	
01-440-58000	BluMetric Marlbank Road	5,700.00					5,700.00			-	
		28,100.00	-	-	-	-	28,100.00	-	-	-	
01-510-58000	Recreation Area Shelter	40,000.00				40,000.00				-	
01-510-58000	Repainting barns	2,500.00								2,500.00	50% Fairboard
01-510-58018	Tree removal and replanting	15,000.00								15,000.00	
01-510-58019	Garbage and recycling receptacles	5,000.00								5,000.00	
01-510-58039	Christmas/Seasonal Decorations	5,000.00				5,000.00				-	

**Municipality of Tweed  
2022 Capital Budget Planned Financing Sources**

Account	Capital Project	2022 Budgeted Expense	Federal Funding	Provincial Funding	Other Grant Funding	Reserve Funding	Reserve Funds Funding	Obligatory Reserve Fund Funding	Other Funding Sources	Municipal Tax Impact	Notes
01-510-58050	LED lighting at Stoco/Chareilton	5,000.00								5,000.00	Realignment of lights only
01-510-58050	Chareilton in-field screenings and edg	10,000.00								10,000.00	
01-510-58050	Beach sand	25,000.00								25,000.00	
01-510-58132	New mower	15,000.00				15,000.00				-	
01-510-58132	Rake for tractor	1,000.00								1,000.00	
01-510-58132	Aqua thruster (2)	20,000.00				20,000.00				-	
		<u>143,500.00</u>	-	-	-	80,000.00	-	-	-	63,500.00	
01-512-58014	HAMLET REC Actinolite Hall Improver	3,000.00								3,000.00	
01-514-58014	HAMLET REC Marlbank Pavilion Impr	3,000.00								3,000.00	
01-516-58020	Queensborough Hall Renovations	357,000.00			256,400.00				100,600.00	-	
01-518-58014	HAMLET REC Thomasburg Hall Imprc	3,000.00								3,000.00	
		<u>366,000.00</u>	-	-	256,400.00	-	-	-	100,600.00	9,000.00	
01-520-58000	Arena - accessible lift/washroom	102,000.00			85,000.00	17,000.00				-	
01-520-58132	Dehumidifiers	45,000.00				45,000.00				-	
01-520-58132	Ice edger	6,000.00				6,000.00				-	
01-520-58132	Cameras - parking lot	3,000.00				3,000.00				-	
01-520-58132	Canteen - grill	1,500.00				1,500.00				-	
01-520-58132	Scrolling message board	1,650.00				1,650.00				-	
01-520-58132	Control box for score clock	6,000.00				6,000.00				-	
01-520-58132	Sound system	15,000.00				15,000.00				-	
01-520-58132	Floor scrubber	4,000.00				4,000.00				-	
		<u>184,150.00</u>	-	-	85,000.00	99,150.00	-	-	-	-	
01-525-58000	Splashpad filter pump replacement	3,000.00								3,000.00	
01-525-58000	Splashpad rain diverter	20,000.00				1,250.00				18,750.00	
01-525-58000	Splashpad replace painting instead of fixture graphics plus covers	500.00								500.00	
		<u>23,500.00</u>	-	-	-	1,250.00	-	-	-	22,250.00	
01-125-58017	Hydrant Painting	4,000.00								4,000.00	
		<u>4,000.00</u>	-	-	-	-	-	-	-	4,000.00	
		<u>4,146,308.04</u>	<u>404,800.00</u>	<u>668,701.33</u>	<u>341,400.00</u>	<u>1,475,926.68</u>	<u>41,690.00</u>	<u>741,517.00</u>	<u>209,100.00</u>	<u>263,173.03</u>	

## **Budget Reconciliation Required under O.Reg. 284/09**

**Purpose:** To provide Council with the 2021 Budget Reconciliation report in accordance with *Ontario Regulation 284/09*.

**Background:** Since tangible capital assets were fully integrated into municipal financial statements in 2009, this has had an impact on budgeting. In order to not result in a significant increase in tax levy in 2009, the Province passed *Ontario Regulation 284/09* which allows for non-cash items for amortization, post-employment benefits and landfill closure and post-closure costs to be excluded from budgeting.

However, this exclusion requires a report to be prepared and adopted by resolution prior to adopting the budget, and this has been in effect since 2011. This report must include an estimate for the change in accumulated surplus as a result of the exclusions as well as an analysis of the estimated impact on future tangible capital asset funding requirements.

The draft budget reconciliation is attached.

The budget is adjusted for the following items for the following reasons:

1. Transfers to and from reserves included in revenues do not meet the PSAB definition of revenues but an allocation and use of accumulated surplus.
2. Proceeds on disposal of tangible capital assets do not meet the PSAB definition of revenues but feed the gain or loss on disposal of TCA.
3. Projected gain on disposition of TCA meets the definition of revenues under PSAB and is the net proceeds less the unamortized costs disposed.
4. TCA additions differ from capital/non-operating expenditures as not all non-operating projects result in improvements to tangible capital asset useful lives or are below thresholds.
5. Amortization is based on the audited 2020 amount, excluding the library's portion, adjusted for the expected amortization for 2021 capital additions and the proposed 2022 capital project additions for TCA and using expected useful lives for the projects.
6. As this year is not expected to see significant changes to annual usage of the landfills and no work will be completed for the main site for closure activities, it is expected that the impact of the landfill costs excluded is based on the average useful lives of the landfills of 17 and 18 years and the need to monitor for 25 years post-closure.
7. Proceeds from loans do not meet the PSAB definition of revenues.

**Budget Reconciliation 284/09:****Budgeted Revenues**

Operating	9,536,515.66	
Capital	<u>3,883,135.01</u>	
	13,419,650.67	
Plus gain on disposition of TCA	155,094.50	Note 3
Less transfers from reserves	(2,288,672.20)	Note 1
Less proceeds of debt	(209,100.00)	Note 7
Less proceeds on disposal of TCA	<u>(350,000.00)</u>	Note 2
	<u><u>10,726,972.97</u></u>	

**Budgeted Expenses**

Operating	9,273,342.63	
Capital/Non-operating	<u>4,146,308.04</u>	
	13,419,650.67	
Less transfers to reserves	(1,293,872.00)	Note 1
Less TCA additions	(3,261,887.15)	Note 4
Plus amortization	2,237,025.00	Note 5
Plus change in landfill closure/post-closure liability	<u>19,257.00</u>	Note 6
	<u><u>11,120,173.52</u></u>	