



Municipality of Tweed

2022 Budget

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19. User Fees By-Law and Water and Sewer Rate By-Laws Review
20. Projected 2022 Reserves and Reserve Funds
21. Budget Reconciliation, O.Reg. 284/09

Municipality of Tweed
2022 Budget Meeting Agenda – Part 3
January 19, 2022 at 9:00 a.m.

- | | |
|--|---------------------------------|
| 1. Call to Order, Land Acknowledgement, Disclosure of Pecuniary Interest | 9:00 |
| 2. Review of Overall Tax Change Impact by Department (3.3) | 9:00-9:10 (10 minutes) |
| 3. Proposed Tax Savings Options | 9:10-10:10 (60 minutes) |
| 4. Break | 10:10-10:20 (10 minutes) |
| 5. Review of Capital Budget Summary (14.1) | 10:20-10:30 (10 minutes) |
| 6. Budget Summary and Tax Impacts (3.1) | 10:30-10:40 (10 minutes) |
| 7. Projected 2022 Reserves and Reserve Funds (20.1) | 10:40-10:50 (10 minutes) |
| 8. User Fee By-law (19.1) | 10:50-11:20 (30 minutes) |
| 9. Adjournment | 11:20 |

**Municipality of Tweed
2022 Budget Summary**

Department		Revenues	Operating Expens	Capital Expens	Net Tax Requirements
Taxation		-			-
Grants	105	2,103,700.00			(2,103,700.00)
Administration	110	1,480,534.82	1,806,033.88	94,107.31	419,606.37
Asset Management Plan	315	41,850.00	52,300.00		10,450.00
Health & Dental	900	87,500.00	94,500.00		7,000.00
Fire	210	217,539.32	381,906.75	163,900.22	328,267.65
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	16,900.00		10,900.00
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	2,833,316.00	1,978,385.00	2,984,209.66
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	583,806.00	28,100.00	263,206.00
Recycling	450	-	89,000.00		89,000.00
Environmental Control Programs	460	-	-	-	-
Parks	510	288,450.00	352,133.00	399,500.00	463,183.00
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	295,323.00	429,194.00	209,150.00	343,021.00
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	43,154.19			(43,154.19)
Youth Centre	710		-		-
Community Development	120	8,000.00	261,136.00		253,136.00
BR&E	125	-	-	10,000.00	10,000.00
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
		9,354,331.18	9,547,982.63	4,433,308.04	4,626,959.49

**Municipality of Tweed
2022 Budget Summary**

2021 Taxation Levy		4,227,851.06
Increase/(Decrease)		<u>399,108.43</u>
Change	Difference from 2% increase	<u>(314,551.41) 9.44%</u>
Expenses		9,547,982.63
Transfers to reserves		(1,433,572.00)
Change in Landfill		19,257.00
Amortization		2,237,025.00
Non TCA non-operating expenses		909,420.89
Loss on disposal of TCA		<u>155,094.50</u>
PSAB Expenses		<u>11,435,208.02</u>
Reserves		2,985,832.46
Reserve Funds		<u>1,699,042.54</u>
	Difference from 50% minimum	<u>40.97% 4,684,875.00</u> <u>1,032,729.01</u>
Example Property Assessment - residential dwelling		250,000.00
Municipal Portion Tax Increase Estimate (excluding streetlight or collection fees)		<u>135.03</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	419,606.37	- 206,681.00	178,200.00	391,125.37	386,655.00	4,470.37	0.11%
Asset Management Plan	315	10,450.00			10,450.00	12,500.00	- 2,050.00	-0.05%
Health & Dental	900	7,000.00			7,000.00	-	7,000.00	0.17%
Total General Government		- 1,666,643.63	- 206,681.00	178,200.00	- 1,695,124.63	- 1,748,145.00	53,020.37	
Fire	210	328,267.65	- 2,858.00		325,409.65	301,608.06	23,801.59	0.56%
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	10,900.00			10,900.00	11,915.00	- 1,015.00	-0.02%
Livestock Valuation	235	450.00			450.00	400.00	50.00	0.00%
By-Law	250	-			-	500.00	- 500.00	-0.01%
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%
Total Protection Services		1,645,230.65	- 2,858.00	-	1,642,372.65	1,629,740.06	12,632.59	
Roads	310	2,984,209.66	- 1,005.00		2,983,204.66	2,937,152.00	46,052.66	1.09%
Aggregates	330	15,000.00			15,000.00	-	15,000.00	-0.35%
Total Transportation Services		2,969,209.66	- 1,005.00	-	2,968,204.66	2,937,152.00	31,052.66	
Garbage Disposal	440	263,206.00	311.00		263,517.00	239,147.00	24,370.00	0.58%
Recycling	450	89,000.00			89,000.00	87,601.00	1,399.00	0.03%
Total Environmental Services - Other		352,206.00	311.00	-	352,517.00	326,748.00	25,769.00	
Parks	510	463,183.00	12,220.00		475,403.00	326,819.00	148,584.00	3.51%
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	343,021.00	17,384.00		360,405.00	183,881.00	176,524.00	4.18%
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	43,154.19			43,154.19	-	- 43,154.19	-1.02%
Youth Centre	710	-			-	775.00	- 775.00	-0.02%
Total Recreation Services		1,058,815.81	28,723.00	-	1,087,538.81	833,500.00	254,038.81	
Community Development	120	253,136.00	123.00		253,259.00	247,456.00	5,803.00	0.14%
BR&E	125	10,000.00			10,000.00	4,000.00	6,000.00	0.14%
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%
Total Planning & Development Service		268,141.00	123.00	-	268,264.00	248,856.00	19,408.00	
Total		4,626,959.49	- 181,387.00	178,200.00	4,623,772.49	4,227,851.06	395,921.43	
Overall Taxation Increase over 2021 excluding insurance and change in transfer to reduce budget								9.36%
Insurance increase as % of 2021 Taxation								4.29%
Transfer to reduce budget incase as % of 2021 Taxation								-4.21%
Total increase to 2021 Taxation								9.44%

Allocation of Tax by Department

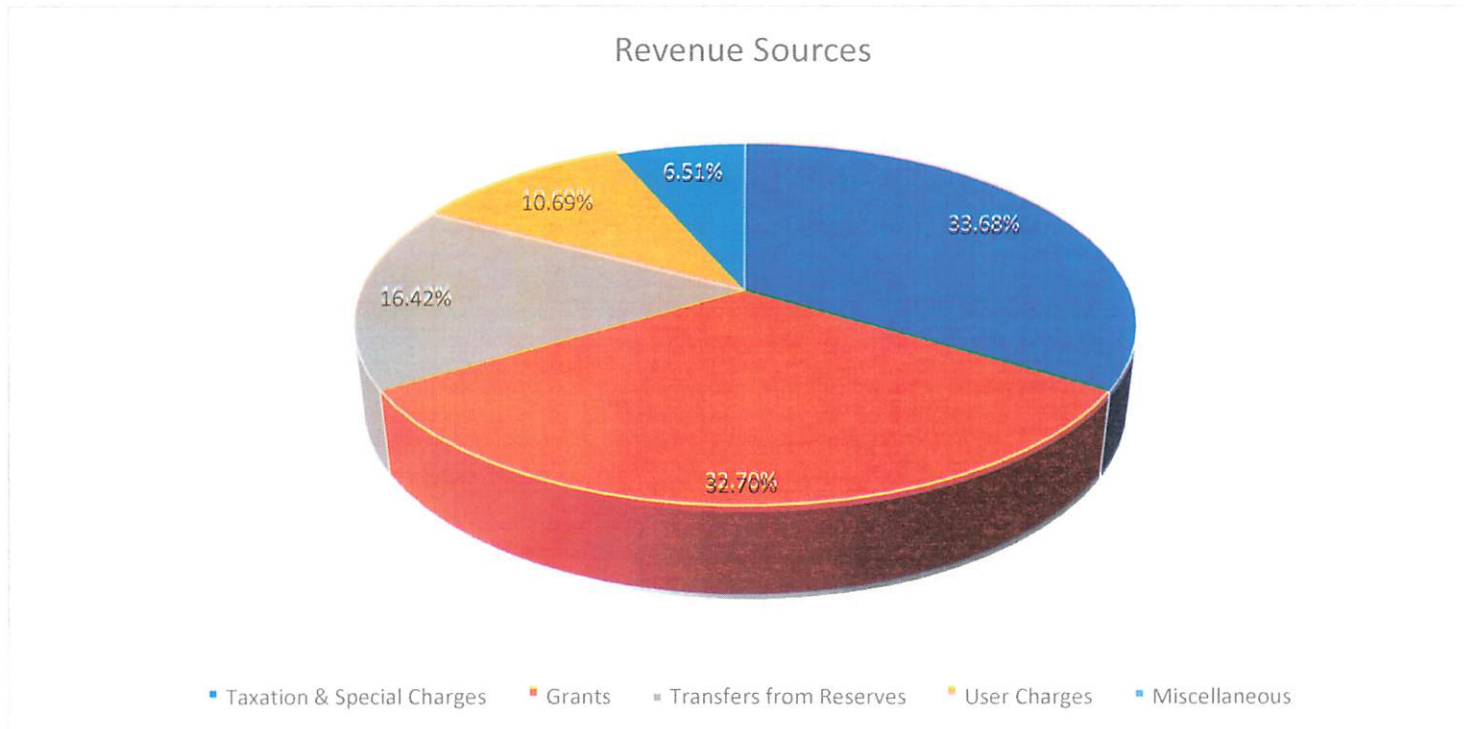
The allocation below identifies the amount per \$1,000 paid in general Municipal taxes only that relates to each department.

	Tax Needs	% of Total	\$1,000 Annual Municipal Tax Allocation
OMPF	(2,103,700.00)	-45.47%	(454.66)
Administration	437,056.37	9.45%	94.46
Fire	469,217.65	10.14%	101.41
Police	1,062,144.00	22.96%	229.56
Animal Control	10,900.00	0.24%	2.36
Livestock	450.00	0.01%	0.10
By-Law	30,000.00	0.65%	6.48
Conservation	72,519.00	1.57%	15.67
Roads	2,969,209.66	64.17%	641.72
Waste Disposal	263,206.00	5.69%	56.89
Recycling	89,000.00	1.92%	19.24
Parks	420,028.81	9.08%	90.78
Actinolite	10,266.00	0.22%	2.22
Marlbank	9,036.00	0.20%	1.95
Queensborough	6,207.00	0.13%	1.34
Thomasburg	9,846.00	0.21%	2.13
Arena	329,401.00	7.12%	71.19
Splashpad	24,450.00	0.53%	5.28
Library	160,381.00	3.47%	34.66
Pool	89,200.00	1.93%	19.28
Community Development	268,136.00	5.80%	57.95
Rezoning	2.00	0.00%	0.00
Minor Variance	3.00	0.00%	0.00
	4,626,959.49		1,000.00

Revenue Summary

Taxation & Special Charges	33.68%	4,704,218.49
Grants	32.70%	4,567,358.79
Transfers from Reserves	16.42%	2,293,145.20
User Charges	10.69%	1,492,814.00
Miscellaneous	6.51%	908,754.19

13,966,290.67

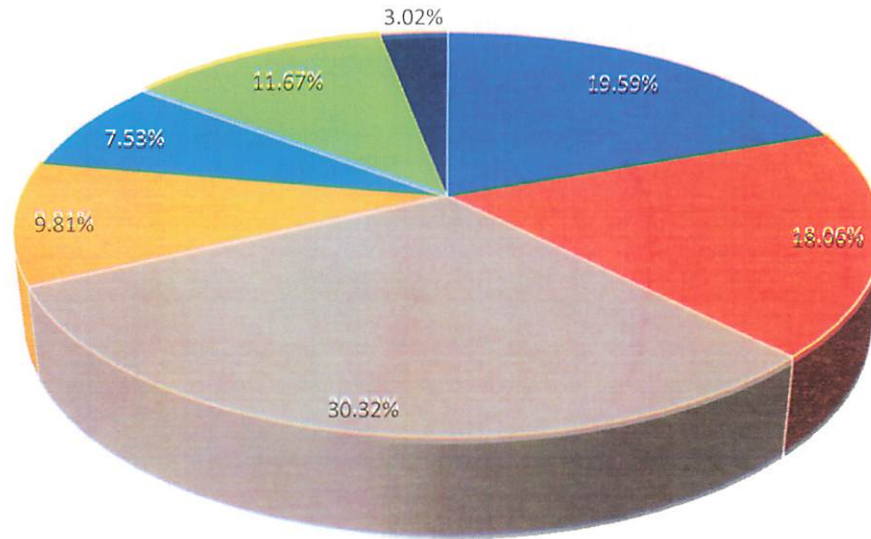


Operating Expense Summary

General Government	19.59%	1,850,333.88
Protection Services	18.06%	1,705,819.75
Transportation Services	30.32%	2,864,146.00
Water and Sewer Services	9.81%	926,352.00
Other Environmental Services	7.53%	711,635.00
Recreation Services	11.67%	1,102,343.00
Planning Services	3.02%	284,853.00

9,445,482.63

Operating Expense Needs

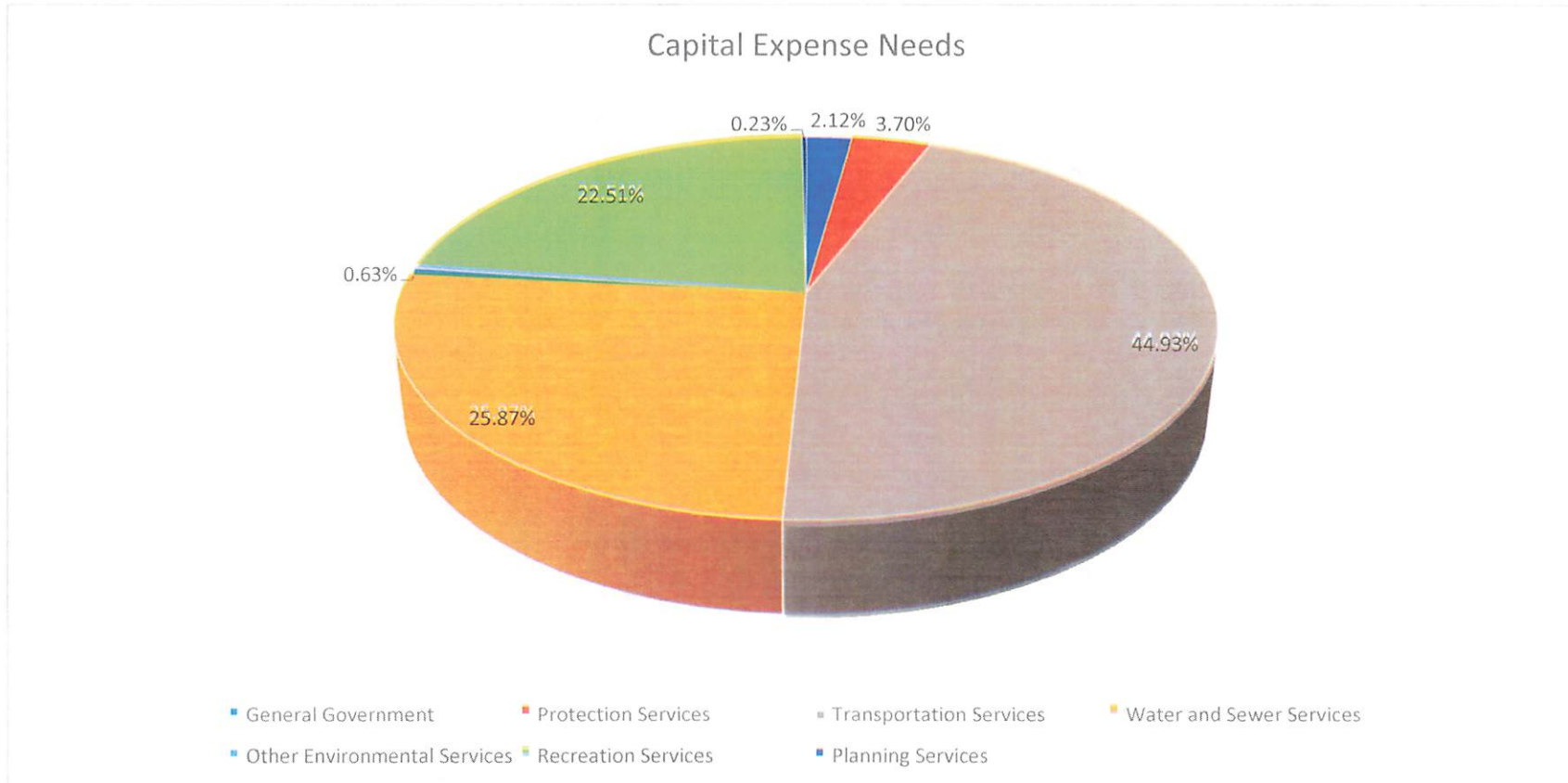


- General Government
- Protection Services
- Transportation Services
- Water and Sewer Services
- Other Environmental Services
- Recreation Services
- Planning Services

Capital Expense Summary

General Government	2.12%	94,107.31
Protection Services	3.70%	163,900.22
Transportation Services	44.93%	1,991,975.00
Water and Sewer Services	25.87%	1,147,075.51
Other Environmental Services	0.63%	28,100.00
Recreation Services	22.51%	998,150.00
Planning Services	0.23%	10,000.00

4,433,308.04



Municipality of Tweed Performance Measures

Performance Measures - Grants (105)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
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
Operating Budget - 2022**

Revenues	Account	Account Name	2019			2020			2021			2022 Proposed Budget	Change from 2021	Explanation of Change
			Budget	Actual	Difference	Budget	Actual	Difference	Budget	YTD	Difference			
	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)	
Total Grants (Dept 105)			2,694,990.00	2,776,708.98	(81,718.98)	2,171,600.00	2,123,258.98	48,341.02	2,147,300.00	2,134,300.00	13,000.00	2,103,700.00	(43,600.00)	

Municipality of Tweed Performance Measures

Performance Measures - Administration (110)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total administration expenses	2,327,448.70	1,414,309.75	1,444,296.67	1,806,033.88
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	917.70
Remove one-time items described below	- 241.54	-	7.63 -	14.47
Normalized administration costs per hour	<u>948.36</u>	<u>711.42</u>	<u>743.02</u>	<u>903.23</u>
Total revenues	483,276.33	755,172.47	1,111,962.44	1,396,506.88
Total revenue per hour	<u>247.07</u>	<u>379.87</u>	<u>566.17</u>	<u>709.61</u>
Net operating tax impact per hour	701.29	331.56	176.84	193.62

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
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	01-110-40145	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 Regular years earning more than \$20,000, increasing to expected regular operations
	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	
	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)	13,000.00	1,000.00	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 timing
		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	-	
			270,700.00	483,276.33	(212,576.33)	571,292.61	755,172.47	(183,879.86)	920,650.00	1,111,962.44	(191,312.44)	1,396,506.88	475,856.88	
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	36,318.00	4,538.00	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	12,000.00	9,500.00	Assuming some resumption of regular conferences in 2022 after COVID

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	18,500.00	(1,292.00)	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
01-110-53203	ADMIN Festivities/Ceremonies	6,000.00	6,786.51	(786.51)	8,400.00	7,540.98	859.02	7,900.00	3,562.08	4,337.92	7,900.00	-	\$6,700 for Council/Staff/Volunteer Christmas party (\$6,000 dinner for 150 people, \$500 for music and \$200 for decorations) and \$1,200 for other ceremonies or festivities
01-110-53204	ADMIN Emergency Management	3,000.00	3,164.50	(164.50)	15,210.00	11,348.09	3,861.91	10,470.00	6,852.29	3,617.71	15,500.00	5,030.00	Includes costs of 4 remaining AEDs to be replaced as well as costs for testing of system not required in 2020 due to COVID. Also, requesting, at the suggestion of the Joint Health & Safety group, for an ergonomics assessment for the administration building this year and plan for ergonomics assessment for the other departments in future years - estimated at \$3,500
01-110-53205	ADMIN Computers & IT	11,000.00	9,764.32	1,235.68	11,000.00	15,281.59	(4,281.59)	14,184.00	12,998.04	1,185.96	14,500.00	316.00	2% increase for inflation potential (regular contract is \$1,161.20 per month = \$14,179.68, additional room provides for potential unknown needs)
01-110-53208	CENTRAL HASTINGS TRANSIT & HOSPICE	5,000.00	5,000.00	-	8,000.00	8,000.00	-	8,000.00	8,000.00	-	8,000.00	-	
01-110-53210	ADMIN Election Expense	2,000.00	1,500.96	499.04	1,500.96	1,500.96	-	1,501.00	1,717.59	(216.59)	20,000.00	18,499.00	Increased for 2022 election costs
01-110-53220	ADMIN Telephone	8,000.00	7,529.22	470.78	8,000.00	7,260.51	739.49	8,000.00	6,485.00	1,515.00	7,500.00	(500.00)	Consistently under budget
01-110-53230	ADMIN Publications and Memberships	6,000.00	5,707.90	292.10	6,000.00	5,958.21	41.79	6,000.00	5,943.31	56.69	6,150.00	150.00	Increase 2% for inflation
01-110-53240	ADMIN Office Supplies	14,000.00	15,529.61	(1,529.61)	14,000.00	14,984.82	(984.82)	14,000.00	18,995.25	(4,995.25)	15,500.00	1,500.00	Consistently above budget for a few years.
01-110-53250	ADMIN Equipment Rental	21,000.00	22,385.08	(1,385.08)	28,000.00	30,520.14	(2,520.14)	27,150.00	28,844.01	(1,694.01)	39,000.00	11,850.00	Increased to accommodate inserter annual fee, electronic document hosting, and Asyst Connect hosting
01-110-53255	ADMIN Advertising	6,000.00	7,774.94	(1,774.94)	6,500.00	5,982.64	517.36	6,500.00	6,969.05	(469.05)	6,000.00	(500.00)	Consistently under budget
01-110-53260	ADMIN Postage	18,000.00	16,658.23	1,341.77	18,000.00	16,391.21	1,608.79	18,000.00	16,963.44	1,036.56	17,000.00	(1,000.00)	and a portion of these costs relating to rezoning and minor variance application files will be separated out to the other departments
01-110-53270	ADMIN Insurance	54,303.00	58,483.56	(4,180.56)	95,007.00	94,134.08	872.92	96,275.00	120,599.85	(24,324.85)	302,956.00	206,681.00	55% increase based on significant increasing trends over last few years
01-110-53280	ADMIN Legal and Professional Fees	30,000.00	15,394.90	14,605.10	30,000.00	21,768.34	8,231.66	25,000.00	17,582.89	7,417.11	22,500.00	(2,500.00)	Consistently under budget
01-110-53287	Modernization expenses	-	-	-	50,000.00	21,994.20	28,005.80	100,000.00	49,943.12	50,056.88	95,056.88	(4,943.12)	One time projects in last two years. This year holds the project applied for under modernization intake 3 (funded 75%) plus the unspent project of 2021 funded from grants and reserve
01-110-53290	ADMIN Bank Charges	3,800.00	5,853.00	(2,053.00)	5,500.00	6,146.52	(646.52)	5,500.00	8,075.62	(2,575.62)	7,000.00	1,500.00	Consistently above budget in prior years due to budget not being adjusted for additional debit machines
01-110-53310	ADMIN Taxes Written Off	15,000.00	77,981.71	(62,981.71)	15,000.00	27,176.94	(12,176.94)	15,000.00	11,800.46	3,199.54	15,000.00	-	
01-110-53320	ADMIN Tax Sale Expense	35,000.00	3,827.43	31,172.57	35,000.00	35,669.65	(669.65)	35,000.00	34,994.15	5.85	81,000.00	46,000.00	Based on expected total files through each stage of tax sale process

**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	
01-110-53325	Surplus Property Expenses	-	-	-	-	-	-	-	18,219.73	(18,219.73)	15,200.00	15,200.00	Expected costs for additional 8 properties for sale, recovered from sale per Surplus Property Policy costing about \$1,900 per property	
01-110-53330	ADMIN Audit	25,000.00	35,780.20	(10,780.20)	25,500.00	27,475.20	(1,975.20)	26,000.00	28,774.64	(2,774.64)	26,500.00	500.00	2% increase for inflation potential	
01-110-53340	ADMIN Trail - Municipal Expense	600.00	540.36	59.64	600.00	569.61	30.39	600.00	356.16	243.84	600.00	-		
01-110-53342	ADMIN Grants for Events	12,000.00	12,000.00	-	-	-	-	-	-	-	-	-		
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)	1,806,033.88	572,728.88		
Capital Funding	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	
Capital	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	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	Unfunded project from 2021
	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	Annual renewal of furniture needs
	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)	One time purchase need
	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 Vehicles and Equipment	-	-	-	-	-	-	-	-	9,500.00	9,500.00	9,500.00	
	01-110-60000	AMORTIZATION Administration	-	35,319.21	(35,319.21)	-	31,267.42	(31,267.42)	-	-	-	-	-	
	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	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)	

**Municipality of Tweed
Operating Budget - 2022**

Account Account Name
Total Administration (Dept 110)

2019			2020			2021 Actual		2021	2022 Proposed	Change from	Explanation of Change
2019 Budget	2019 Actual	Difference	2020 Budget	2020 Actual	Difference	2021 Budget	YTD	Difference	Budget	2021	
(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	(419,606.37)	(49,951.37)	

**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	01-315-40000	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)	
Expenses	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
			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)	
Total Asset Management Plan (Dept 315)			-	(8,725.70)	8,725.70	-	-	-	(12,500.00)	(14,836.10)	2,336.10	(10,450.00)	2,050.00	

Municipality of Tweed Performance Measures

Performance Measures - Dental (900)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total health and dental costs	47,574.29	41,364.48	34,737.50	94,500.00
Total staff with dental benefits	33	38	38	35
Total cost per eligible staff	1,441.65	1,088.54	914.14	2,700.00
Total revenues	48,561.45	43,213.57	33,411.85	87,500.00
Revenue per eligible staff	1,471.56	1,137.20	879.26	2,500.00
Net operating tax impact per staff	- 29.91 -	48.66	34.89	200.00

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	01-900-40222	HEALTH & WELFARE (Dental) Revenues	-	48,561.45	(48,561.45)	-	43,213.57	(43,213.57)	-	33,411.85	(33,411.85)	87,500.00	87,500.00	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)	87,500.00	87,500.00	
Expenses	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)	94,500.00	94,500.00	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)	94,500.00	94,500.00	
Total Health and Dental (Dept 900)			-	47,574.29	(47,574.29)	-	41,364.48	(41,364.48)	-	34,737.50	(34,737.50)	94,500.00	94,500.00	
			-	987.16	(987.16)	-	1,849.09	(1,849.09)	-	(1,325.65)	1,325.65	(7,000.00)	(7,000.00)	

Municipality of Tweed Performance Measures

Performance Measures - Fire (210 & 215)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
Total fire expenses	419,655.85	453,513.49	399,842.24	522,856.75
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	88.31	95.12	83.61	109.32
Remove one-time items described below	-	-	-	-
Normalized cost per property	<u>88.31</u>	<u>95.12</u>	<u>83.61</u>	<u>109.32</u>
Total revenues	69,352.23	21,764.96	43,608.12	53,639.10
Revenue per property	<u>14.59</u>	<u>4.56</u>	<u>9.12</u>	<u>11.21</u>
Net operating tax impact per property	<u>73.72</u>	<u>90.55</u>	<u>74.49</u>	<u>98.10</u>

Note that the expenses are operating only.

**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
Total Fire (Dept 210)		74,400.00	103,122.67	(28,722.67)	123,000.00	110,512.82	12,487.18	100,000.00	104,582.78	(4,582.78)	163,900.22	63,900.22	
		(285,590.00)	(332,348.99)	46,758.99	(387,584.00)	(391,455.58)	3,871.58	(301,608.06)	(271,889.20)	(29,718.86)	(328,267.65)	(26,659.59)	

**Municipality of Tweed
Operating Budget - 2022**

		2019			2020			2021			2022 Proposed	Change from	Explanation of Change
Account	Account Name	Budget	Actual	Difference	Budget	Actual	Difference	Budget	YTD	Difference	Budget	2021	
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
Total Joint Fire (Dept 215)		(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)	

Municipality of Tweed Performance Measures

Performance Measures - Policing (220)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
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	231.51	229.81	222.60	222.07

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
Operating Budget - 2022**

	Account	Account Name	2019			2020			2021 Actual YTD	2021 Difference	2022 Proposed Budget	Change from 2021	Explanation of Change	
			2019 Budget	2019 Actual	Difference	2020 Budget	2020 Actual	Difference						
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	-	
Total Policing (Dept 220)			1,111,392.00	1,100,133.00	11,259.00	1,108,745.00	1,095,739.18	13,005.82	1,082,289.00	889,470.45	192,818.55	1,062,144.00	(20,145.00)	
			(1,111,392.00)	(1,100,133.00)	(11,259.00)	(1,108,745.00)	(1,095,739.18)	(13,005.82)	(1,082,289.00)	(889,470.45)	(192,818.55)	(1,062,144.00)	20,145.00	

Municipality of Tweed Performance Measures

Performance Measures - Animal Control (230)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
Total animal control expenses	15,197.80	18,253.84	15,921.18	16,900.00
Total dog tags/kennel licenses issued	420	291	309	350
Cost per dog tag/license	36.19	62.73	51.52	48.29
Remove one-time items described below	-	-	4.34	-
Normalized cost per dog tag/license	<u>36.19</u>	<u>62.73</u>	<u>55.86</u>	<u>48.29</u>
Total revenues	7,138.00	6,155.00	5,435.00	6,000.00
Revenue per tag/license	<u>17.00</u>	<u>21.15</u>	<u>17.59</u>	<u>17.14</u>
Net operating tax impact per property	<u>19.19</u>	<u>41.58</u>	<u>38.28</u>	<u>31.14</u>

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

**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	01-230-40500	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.
			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	-	
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	1,000.00	450.00	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
			14,050.00	15,197.80	(1,147.80)	16,350.00	18,253.84	(1,903.84)	17,915.00	15,921.18	1,993.82	16,900.00	(1,015.00)	
Total Animal Control (Dept 230)			(8,050.00)	(8,059.80)	9.80	(10,350.00)	(12,098.84)	1,748.84	(11,915.00)	(10,486.18)	(1,428.82)	(10,900.00)	1,015.00	

Municipality of Tweed Performance Measures

Performance Measures - Livestock Valuation (235)

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

**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 Budget	Change from 2021	Explanation of Change
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
Expenses	01-235-52000	LIVESTOCK EVALUATION Remuneration	450.00	630.00	(180.00)	450.00	480.00	(30.00)	450.00	510.00	(60.00)	450.00	-	
			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
	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
Total Livestock Valuation (Dept 235)			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)	

**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	01-240-40160 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.
Total Building Permit Road Deposits (Dept 240)		-	-	-	-	-	-	-	63,105.00	(63,105.00)	-	-	

Municipality of Tweed Performance Measures

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

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
Total by-law enforcement expenses	13,803.34	29,240.63	39,214.52	30,500.00
Total hours of services received	346	622	648	624
Cost per hour	39.89	46.99	60.52	48.88
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>48.88</u>
Total revenues	-	-	115.00	500.00
Revenue per hour	<u>-</u>	<u>-</u>	<u>0.18</u>	<u>0.80</u>
Net operating tax impact per hour	<u>39.89</u>	<u>46.99</u>	<u>35.26</u>	<u>48.08</u>

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
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	01-250-40208	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
			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	-	
Total By-Law (Dept 250)			(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	

**Municipality of Tweed
Operating Budget - 2022**

		2019			2020			2021			2022 Proposed	Change from	Explanation of Change
Account	Account Name	Budget	Actual	Difference	Budget	Actual	Difference	Budget	YTD	Difference	Budget	2021	
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
Total Joint By-Law (Dept 255)		-	-	-	(26,250.00)	(24,061.00)	(2,189.00)	(30,000.00)	(38,751.70)	8,751.70	(30,000.00)	-	

Municipality of Tweed Performance Measures

Performance Measures - Conservation Authority (270)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
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			2020			2021			2022 Proposed Budget	Change from 2021	Explanation of Change
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	YTD	Difference			
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
Total Conservation (Dept 270)		(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)	

Municipality of Tweed Performance Measures

Performance Measures - Roads (310)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total roads expenses	2,324,881.02	2,283,537.54	2,837,845.74	2,833,316.00
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	6,873.74
Remove one-time items described below	-	-	77.08	-
Normalized cost per kilometre	<u>5,645.73</u>	<u>5,545.34</u>	<u>6,961.81</u>	<u>6,873.74</u>
Total revenues	7,113.61	9,726.16	45,294.91	3,450.00
One-time revenues	-	-	44.47	-
	<u>7,113.61</u>	<u>9,726.16</u>	<u>45,250.44</u>	<u>3,450.00</u>
Revenue per kilometre	<u>17.27</u>	<u>23.62</u>	<u>109.78</u>	<u>8.37</u>
Net operating tax impact per km	<u>5,628.46</u>	<u>5,521.72</u>	<u>6,852.03</u>	<u>6,865.37</u>

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
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
Revenues	01-310-40125	Federal Student Grant	-	-	-	-	-	-	-	6,913.50	(6,913.50)	3,450.00	3,450.00	
	01-310-40157	Roads - Donations	-	-	-	-	2,551.51	(2,551.51)	-	-	-	-	-	
	01-310-40404	ROADS Receipts	4,000.00	7,113.61	(3,113.61)	4,000.00	7,174.65	(3,174.65)	6,453.00	26,465.31	(20,012.31)	-	(6,453.00)	
	01-310-40600	ROADS COVID Funding	-	-	-	-	-	-	2,900.00	11,916.10	(9,016.10)	-	(2,900.00)	
			4,000.00	7,113.61	(3,113.61)	4,000.00	9,726.16	(5,726.16)	9,353.00	45,294.91	(35,941.91)	3,450.00	(5,903.00)	
Expenses	01-310-52000	ROADS Salaries and Wages	580,500.00	543,686.21	36,813.79	593,329.00	556,775.44	36,553.56	653,911.00	564,811.02	89,099.98	673,678.00	19,767.00	Per by-law increases for 2022.
	01-310-52010	ROADS Standby Wages	3,000.00	2,750.00	250.00	3,000.00	3,000.00	-	3,000.00	2,900.00	100.00	3,000.00	-	Per by-law increases for 2022.
	01-310-52030	ROADS Part - Time Staff Wages	37,000.00	39,211.11	(2,211.11)	44,500.00	59,903.09	(15,403.09)	44,500.00	35,116.30	9,383.70	45,800.00	1,300.00	Per by-law increases for 2022.
	01-310-52040	ROADS Over Time Wages	30,000.00	33,195.65	(3,195.65)	35,000.00	19,421.25	15,578.75	35,000.00	26,265.79	8,734.21	30,000.00	(5,000.00)	Per by-law increases for 2022.
	01-310-52100	ROADS CPP	32,000.00	30,211.50	1,788.50	33,621.00	32,966.54	654.46	38,296.00	33,393.74	4,902.26	40,501.00	2,205.00	Per by-law increases for 2022.
	01-310-52110	ROADS EI	13,000.00	11,614.94	1,385.06	12,445.00	12,247.53	197.47	13,626.00	11,592.25	2,033.75	14,692.00	1,066.00	Per by-law increases for 2022.
	01-310-52120	ROADS Employer Health Tax	14,500.00	13,695.22	804.78	14,319.00	14,043.34	275.66	15,514.00	14,005.43	1,508.57	15,827.00	313.00	Per by-law increases for 2022.
	01-310-52130	ROADS OMERS	56,500.00	55,259.93	1,240.07	56,033.00	54,524.69	1,508.31	60,796.00	53,525.20	7,270.80	62,261.00	1,465.00	Per by-law increases for 2022.
	01-310-52140	ROADS WSIB	23,000.00	22,123.07	876.93	25,700.00	22,757.42	2,942.58	27,844.00	29,630.82	(1,786.82)	28,406.00	562.00	Per by-law increases for 2022.
	01-310-52150	ROADS Group Insurance	8,430.00	8,104.10	325.90	5,922.00	8,152.96	(2,230.96)	7,608.00	6,475.49	1,132.51	7,779.00	171.00	Per by-law increases for 2022.
	01-310-52160	ROADS Extended Health care	45,000.00	42,447.60	2,552.40	44,431.00	38,245.64	6,185.36	48,686.00	38,528.83	10,157.17	46,523.00	(2,163.00)	Per by-law increases for 2022.
	01-310-52170	ROADS RRSP	3,300.00	3,258.10	41.90	3,200.00	13,547.43	(10,347.43)	4,663.00	5,609.37	(946.37)	4,512.00	(151.00)	Per by-law increases for 2022.
	01-310-52180	ROADS Dental Plan	21,500.00	17,577.00	3,923.00	27,500.00	13,033.12	14,466.88	30,000.00	13,427.47	16,572.53	30,000.00	-	Per by-law increases for 2022.
	01-310-52202	ROADS Advertising	500.00	-	500.00	500.00	914.89	(414.89)	500.00	1,562.05	(1,062.05)	1,000.00	500.00	coverage in 2021
	01-310-52206	ROADS Uniform Rental	5,000.00	5,131.60	(131.60)	5,000.00	5,949.16	(949.16)	5,500.00	4,182.54	1,317.46	4,500.00	(1,000.00)	Change supplier
	01-310-52208	ROADS Clothing Allowance	3,000.00	3,267.73	(267.73)	3,000.00	3,433.91	(433.91)	3,200.00	3,162.16	37.84	3,200.00	-	
	01-310-52210	ROADS Boot Allowance	2,200.00	2,200.00	-	2,200.00	2,200.00	-	2,400.00	2,750.00	(350.00)	2,750.00	350.00	
	01-310-52212	ROADS Bridges and Culverts	12,000.00	12,690.34	(690.34)	12,000.00	16,436.16	(4,436.16)	12,000.00	39,493.98	(27,493.98)	24,000.00	12,000.00	OSIM report
	01-310-52214	ROADS Brushing and Tree Trimming	4,000.00	3,987.73	12.27	4,000.00	5,337.17	(1,337.17)	4,000.00	1,209.31	2,790.69	4,000.00	-	
	01-310-52215	Soil and water sampling	-	-	-	-	-	-	-	7,298.17	(7,298.17)	-	-	
	01-310-52216	ROADS Dust Reduction	105,000.00	107,251.25	(2,251.25)	105,000.00	111,536.03	(6,536.03)	110,000.00	113,280.56	(3,280.56)	115,000.00	5,000.00	Spraying more and costs increased
	01-310-52218	ROADS Gravel Resurfacing	275,000.00	-	275,000.00	275,000.00	-	275,000.00	275,000.00	257,682.78	17,317.22	275,000.00	-	
	01-310-52220	ROADS Sanding and Salting	275,000.00	298,785.95	(23,785.95)	275,000.00	272,946.62	2,053.38	275,000.00	266,633.61	8,366.39	275,000.00	-	
	01-310-52222	ROADS Culvert Thawing	35,000.00	2,871.01	32,128.99	2,500.00	3,420.30	(920.30)	2,500.00	99.82	2,400.18	2,500.00	-	
	01-310-52224	ROADS Hardscaping	17,000.00	16,510.59	489.41	17,000.00	20,436.16	(3,436.16)	17,000.00	15,751.79	1,248.21	17,000.00	-	
	01-310-52226	ROADS Shoulder Maintenance	2,000.00	656.86	1,343.14	2,000.00	1,792.75	207.25	2,000.00	2,720.77	(720.77)	2,000.00	-	
	01-310-52228	ROADS Signs and 911	7,000.00	5,981.51	1,018.49	7,000.00	6,013.38	986.62	7,000.00	7,651.40	(651.40)	7,000.00	-	
	01-310-52232	ROADS Line Painting	34,000.00	30,823.05	3,176.95	40,000.00	37,956.87	2,043.13	40,000.00	41,378.55	(1,378.55)	44,000.00	4,000.00	Increase cost
	01-310-52234	ROADS Standby	36,000.00	45,741.12	(9,741.12)	55,000.00	74,921.81	(19,921.81)	55,000.00	64,109.41	(9,109.41)	75,000.00	20,000.00	Contract cost increase
	01-310-52236	ROADS O/S Grass Mowing	-	-	-	30,000.00	26,712.00	3,288.00	30,000.00	-	30,000.00	-	(30,000.00)	
	01-310-52238	ROADS O/S Rental Ditching	-	-	-	9,570.00	-	9,570.00	-	-	-	-	-	
	01-310-52242	ROADS O/S Snow Plowing	85,000.00	94,478.59	(9,478.59)	85,000.00	83,786.69	1,213.31	79,403.00	76,818.62	2,584.38	85,000.00	5,597.00	
	01-310-52244	ROADS O/S Sweeping	30,000.00	25,948.80	4,051.20	30,000.00	30,528.00	(528.00)	30,000.00	32,563.20	(2,563.20)	30,000.00	-	
	01-310-52246	ROADS O/S Grading	10,000.00	14,597.47	(4,597.47)	2,000.00	5,556.10	(3,556.10)	2,000.00	1,923.26	76.74	2,000.00	-	
	01-310-52250	ROADS Garage R&M	6,000.00	10,944.06	(4,944.06)	6,000.00	8,105.41	(2,105.41)	6,000.00	9,234.16	(3,234.16)	8,000.00	2,000.00	Overage last 3 years
	01-310-52252	ROADS Shop / Works Utilities	15,000.00	17,488.97	(2,488.97)	15,000.00	12,901.97	2,098.03	15,000.00	10,590.01	4,409.99	15,000.00	-	
	01-310-52254	ROADS Shop / Works Fuel	20,000.00	21,126.87	(1,126.87)	20,000.00	16,584.77	3,415.23	15,000.00	13,947.08	1,052.92	15,000.00	-	
	01-310-52256	ROADS Shop / Works Supplies	15,000.00	11,373.38	3,626.62	19,239.00	18,416.09	822.91	19,000.00	16,821.41	2,178.59	19,000.00	-	
	01-310-52258	ROADS Shop / Works Telephone / Radio	11,000.00	11,597.62	(597.62)	11,000.00	11,355.69	(355.69)	11,000.00	10,812.55	187.45	11,000.00	-	
	01-310-52262	ROADS Gas and Oil	45,000.00	40,346.47	4,653.53	45,000.00	34,249.14	10,750.86	45,000.00	43,777.98	1,222.02	45,000.00	-	
	01-310-52264	ROADS Diesel Fuel	150,000.00	154,460.91	(4,460.91)	150,000.00	123,262.13	26,737.87	150,000.00	170,248.99	(20,248.99)	160,000.00	10,000.00	
	01-310-52300	ROADS Grass Mower (On Tractor #41)	2,000.00	603.11	1,396.89	2,000.00	1,238.51	761.49	2,000.00	8,675.83	(6,675.83)	1,000.00	(1,000.00)	new mower? Capital
	01-310-52305	ROADS Truck #1 - 2017 Mack	5,000.00	1,820.36	3,179.64	5,000.00	13,756.34	(8,756.34)	8,000.00	19,372.05	(11,372.05)	10,000.00	2,000.00	
	01-310-52310	ROADS Truck #20 - 2015 Mack	5,000.00	4,199.16	800.84	5,000.00	9,335.94	(4,335.94)	8,000.00	10,979.29	(2,979.29)	10,000.00	2,000.00	
	01-310-52315	ROADS Truck #30 - 2000 Volvo	-	62.78	(62.78)	-	-	-	-	-	-	6,000.00	6,000.00	
	01-310-52320	ROADS Truck #60 - 2009 Ford Sterling	10,000.00	19,427.08	(9,427.08)	15,000.00	18,393.77	(3,393.77)	15,000.00	22,226.29	(7,226.29)	15,000.00	-	
	01-310-52325	ROADS Truck #40 - 2012 Intern	10,000.00	11,389.68	(1,389.68)	15,000.00	24,935.73	(9,935.73)	15,000.00	47,563.67	(32,563.67)	15,000.00	-	
	01-310-52327	ROADS Truck #2 - 2012 Blue 3/4 Ton	4,000.00	655.98	3,344.02	4,000.00	2,863.56	1,136.44	4,000.00	296.13	3,703.87	3,000.00	(1,000.00)	
	01-310-52328	ROADS Truck #70 - 2015 Mack	7,000.00	12,207.45	(5,207.45)	7,000.00	13,806.08	(6,806.08)	9,000.00	20,904.92	(11,904.92)	10,000.00	1,000.00	
	01-310-52330	ROADS Truck #10 - 2011 Intern	10,000.00	17,621.58	(7,621.58)	10,000.00	21,917.81	(11,917.81)	10,000.00	19,026.52	(9,026.52)	15,000.00	5,000.00	
	01-310-52332	ROADS Truck #4 - 2006 One Ton Blue	4,000.00	2,511.53	1,488.47	4,000.00	2,047.17	1,952.83	4,000.00	3,606.45	393.55	4,000.00	-	

**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 2021	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	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)	-	-	
01-310-52355	ROADS Float - 1994	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	
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	54,094.63	(39,094.63)	15,000.00	-	
01-310-52365	ROADS Grader - 2019 Cat	-	-	-	5,000.00	5,848.10	(848.10)	5,000.00	6,259.70	(1,259.70)	17,000.00	12,000.00	4 new tires
01-310-52370	ROADS Loader #31 - L70 Volvo	3,000.00	13,076.02	(10,076.02)	3,000.00	786.92	2,213.08	3,000.00	5,555.37	(2,555.37)	3,000.00	-	
01-310-52372	ROADS Loader #35 - 2013 John Deere	3,000.00	5,339.67	(2,339.67)	13,000.00	5,618.89	7,381.11	18,000.00	14,078.05	3,921.95	5,000.00	(13,000.00)	new tires 2021
01-310-52375	ROADS Excavator	8,000.00	8,282.35	(282.35)	8,000.00	11,183.04	(3,183.04)	8,000.00	54,429.56	(46,429.56)	16,000.00	8,000.00	8 new tires
01-310-52380	ROADS Tractor #41 - New Holland	3,000.00	101.96	2,898.04	3,000.00	-	3,000.00	3,000.00	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	2,758.53	(758.53)	2,000.00	294.81	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 Skootamatta 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	8,426.67	(2,426.67)	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	1,294.77	(294.77)	1,000.00	-	
01-310-53201	ROADS Professional Development	2,500.00	2,506.96	(6.96)	-	-	-	-	-	-	-	-	
01-310-53202	ROADS Training	3,000.00	518.97	2,481.03	5,500.00	5,649.38	(149.38)	8,500.00	2,015.38	6,484.62	8,500.00	-	
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)	46,544.00	1,005.00	55% increase based on significant increasing trends over last few years
01-310-53350	Transfer to Reserves	-	293,544.00	(293,544.00)	214,106.00	214,106.00	-	381,300.00	381,300.00	-	317,343.00	(63,957.00)	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 \$100,000 for equipment repair reserves.
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)	
		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)	2,833,316.00	14,090.00	
Capital Funding													
01-310-40135	ROADS Gas Tax Revenue	366,704.00	525,008.38	(158,304.38)	929,604.00	884,197.10	45,406.90	419,000.00	419,000.00	-	741,517.00	322,517.00	
01-105-40140	GRANT Bogart Bridge Construction	-	38,633.46	(38,633.46)	-	-	-	-	-	-	-	-	
01-310-40141	ROADS - ICIP - 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	-	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	(97,035.66)	
	ROADS Loan Proceeds	-	-	-	-	-	-	-	-	-	108,500.00	108,500.00	
		497,714.00	1,231,929.48	(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	
Capital													
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 Tar/Chip Sulphide Road	445,000.00	-	445,000.00	-	-	-	-	-	-	-	-	
01-310-58102	ROADS CAPITAL - Marlbank 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	-	-	-	-	-	
01-310-58113	CAPITAL Greatrix Bridge	-	-	-	50,000.00	-	50,000.00	300,000.00	22,670.60	277,329.40	-	(300,000.00)	

**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	-	-	-	-	-	-	-	-	-	-	-	
Total Roads (Dept 310)		2,673,000.00	1,592,854.20	1,080,145.80	3,492,194.30	1,339,395.54	2,152,798.76	1,420,971.00	1,000,994.02	419,976.98	1,978,385.00	557,414.00	
		(4,508,636.00)	(2,678,692.13)	(1,829,943.87)	(2,634,022.00)	(455,700.85)	(2,178,321.15)	(2,937,152.00)	(2,870,540.84)	(66,611.16)	(2,984,209.66)	(47,057.66)	

Municipality of Tweed Performance Measures

Performance Measures - Streetlights (320)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total streetlight expenses	39,646.62	27,460.16	28,757.36	28,430.00
Total properties subject to fee	871	871	885	885
Cost per property	45.52	31.53	32.49	32.12
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
Net operating tax impact per property	- 1.94 -	14.68	3.45	-

**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 2021	Explanation of Change
Revenues	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
			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	
Expenses	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 - Marlbank	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
			40,350.00	39,646.62	703.38	40,350.00	27,460.16	12,889.84	25,950.00	28,757.36	(2,807.36)	28,430.00	2,480.00	
Total Streetlights (Dept 320)			1,000.00	1,692.35	(692.35)	-	12,787.93	(12,787.93)	-	(3,056.08)	3,056.08	-	-	

Municipality of Tweed Performance Measures

Performance Measures - Aggregates (330)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
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
Net operating tax impact per km	30.17 -	31.44 -	53.24 -	36.48

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 YTI	2021 Difference	2022 Proposed	Change from 21	Explanation of Change
Revenues	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
			-	21,363.58	(21,363.58)	4,000.00	17,179.68	(13,179.68)	4,000.00	23,492.41	(19,492.41)	17,400.00	13,400.00	
Expenses	01-330-53200	PITS & QUARRIES Expense	1,000.00	1,773.67	(773.67)	1,000.00	1,794.00	(794.00)	-	-	-	-	-	
	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
			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)	
Capital Funding	01-330-40400	Transfer From Reserves	-	12,876.71	(12,876.71)	-	-	-	20,000.00	8,983.46	11,016.54	13,590.00	(6,410.00)	
			-	12,876.71	(12,876.71)	-	-	-	20,000.00	8,983.46	11,016.54	13,590.00	(6,410.00)	
Capital	01-330-58000	GRAVEL PIT Broek Pit Rehabilitation	-	(0.01)	0.01	-	-	-	-	-	-	-	-	
	01-330-58014	GRAVEL PIT Esker Rd Pit Licence	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)	
			50,000.00	12,876.70	37,123.30	80,000.00	4,052.74	75,947.26	20,000.00	10,564.30	9,435.70	13,590.00	(6,410.00)	
Total Pits & Quarries (Dept 330)			(51,000.00)	(12,391.51)	(38,608.49)	(81,000.00)	(67,014.00)	(13,986.00)	-	20,306.67	(20,306.67)	15,000.00	15,000.00	

Municipality of Tweed Performance Measures

Performance Measures - Sewer (410)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	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
Net impact per Rate 1	79.51	75.37 -	25.82	111.22

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
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	
Revenues	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	
Expenses	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	
Capital Funding	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)	
Capital	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)	
Total Sewer (Dept 410)			154,316.00	(198,054.12)	352,370.12	-	306,973.84	(306,973.84)	-	-	-	-	-	

Municipality of Tweed Performance Measures

Performance Measures - Water (420)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
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>
Net impact per Rate 1	- 9.81 -	20.56 -	94.83	41.53

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
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	
Revenues	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		
Expenses	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	-		
	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		
Capital Funding	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		
Capital	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		
Total Water (Dept 420)		94,780.00	(0.00)	94,780.00	-	24,873.72	(24,873.72)	-	(0.00)	0.00	-	-		

Municipality of Tweed Performance Measures

Performance Measures - Garbage Collection (430)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
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
Net operating tax impact per property	0.95	0.03	0.00	-

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
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
Revenues 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	
Expenses 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	
Total Garbage Collection (Dept 430)		-	(640.68)	640.68	-	(21.04)	21.04	-	3,211.90	(3,211.90)	-	-	

Municipality of Tweed Performance Measures

Performance Measures - Garbage Disposal (440)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total garbage disposal expenses	514,793.28	503,420.87	618,514.96	583,806.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	108.33	105.58	129.34	122.06
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
Net operating tax impact per property	65.93	53.88	73.09	73.97

Note that the expenses are operating only.

**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
Revenues	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)	
Expenses	01-440-52000 GARBAGE DISPOSAL Salaries and Wages	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	10,000.00	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 Monitorina/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 Monitorina/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)	230,000.00	15,000.00	
	01-440-57010 COVID Salaries - Waste	-	-	-	-	22,359.03	(22,359.03)	21,050.00	639.22	20,410.78	(21,050.00)	(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)	(2,625.00)	
	01-440-57030 COVID Supplies and other costs - Waste	-	-	-	-	193.27	(193.27)	1,247.00	-	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)	583,806.00	14,737.00	
Capital Funding	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)	
Capital	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)	
Total Garbage Disposal (Dept 440)		(66,675.00)	(215,212.68)	128,537.68	(216,893.00)	(256,882.37)	39,989.37	(239,147.00)	(248,994.44)	9,847.44	(263,206.00)	(24,059.00)	

Municipality of Tweed Performance Measures

Performance Measures - Recycling (450)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total recycling expenses	77,206.12	82,486.89	88,613.52	89,000.00
Total properties per MPAC	4,752	4,768	4,782	4,783
Cost per property	16.25	17.30	18.53	18.61

**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
Revenues	01-450-40222 Miscellaneous Receipts	-	-	-	-	-	-	-	594.00	(594.00)	-	-	-
Expenses	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)	89,000.00	1,399.00	1,399.00
		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)	89,000.00	1,399.00	1,399.00
Total Recycling (Dept 450)		(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	(89,000.00)	(1,399.00)	(1,399.00)

**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
Expenses	Gypsy Moth Program	-	-	-	-	-	-	-	-	-		-	
	Noxious Weeds Control Program	-	-	-	-	-	-	-	-	-		-	
Total Environmental Control Programs (Dept 460)		-	-	-	-	-	-	-	-	-		-	

Municipality of Tweed Performance Measures

Performance Measures - Parks (510)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
Total parks expenses	304,790.03	319,870.98	288,692.33	352,133.00
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	9,254.48
Remove one-time items described below	-	-	-	-
Normalized cost per connection	8,010.25	8,406.60	7,587.18	9,254.48
Total revenues	13,483.06	4,531.98	19,034.28	8,450.00
Revenue per acre	354.35	119.11	500.24	222.08
Net operating tax impact per acre	7,655.90	8,287.49	7,086.94	9,032.40

Note that the expenses are operating only.

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	-	-	-	-	-	-	-	5,000.00	(5,000.00)	5,000.00	5,000.00	
01-510-40680	PARKS COVID Funding	4,700.00	13,483.06	(8,783.06)	4,700.00	3,223.02	1,476.98	37,298.00	6,570.78	30,727.22	200,000.00	(173,272.72)	
01-510-40702	RECREATION Revenue	4,700.00	13,483.06	(8,783.06)	4,700.00	3,223.02	1,476.98	4,700.00	550.00	4,150.00	8,450.00	3,750.00	
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)	152,851.00	46,367.00	Per by-law increases for 2022. 3 P.T., 2 P.T., 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)	8,069.00	2,703.00	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)	3,066.00	989.00	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)	2,989.00	902.00	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	474.00	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)	5,366.00	1,620.00	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	579.00	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	2,422.00	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	6,250.00	2,500.00	Per by-law increases for 2022
01-510-52190	PARKS Mileage	200.00	-	200.00	200.00	9.00	191.00	200.00	1,686.67	(286.67)	2,250.00	(200.00)	Additional staff
01-510-52210	PARKS Hydro/Clothing Allowance	800.00	1,414.88	(614.88)	1,400.00	1,546.01	(146.01)	1,400.00	8,087.30	(6,687.30)	10,000.00	850.00	Gas price increase
01-510-52510	PARKS Hydro/Water Sewer	9,500.00	10,348.85	(848.85)	9,500.00	7,375.29	2,124.71	9,500.00	8,390.51	(890.51)	9,000.00	1,500.00	Partial cell coverage
01-510-52545	PARKS Gas	7,500.00	7,871.60	(371.60)	7,500.00	7,044.31	455.69	7,500.00	6,694.57	(805.43)	2,500.00	1,500.00	Based on a 2% overall tax levy increase
01-510-52665	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	(50.00)	
01-510-52816	PARKS Property Tax - P.L.L.	-	-	-	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	2,713.77	(213.77)	2,500.00	3,117.11	2,188.29	2,500.00	606.93	1,893.07	2,500.00	-	
01-510-52901	PARKS Fairgrounds R&M	2,000.00	1,122.22	877.78	2,000.00	477.60	3,522.40	2,000.00	458.58	1,541.42	2,000.00	-	
01-510-52902	PARKS Soccer Field R&M	4,000.00	3,291.44	708.56	4,000.00	4,776.00	(776.00)	2,000.00	704.55	1,295.45	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	23,000.00	-	
01-510-52910	PARKS Supplies	1,700.00	1,978.80	(278.80)	2,000.00	1,700.86	299.14	2,000.00	2,383.83	(383.83)	2,500.00	500.00	Increase in cost
01-510-52915	PARKS Equipment R&M - Tractor	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	2,000.00	
	PARKS Equipment R&M - Sup	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	Truck	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	PARKS Equipment R&M - Dodge	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	Truck	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
	PARKS Equipment R&M - 1 Tonne	-	-	-	-	-	-	-	-	-	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	-	
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	-	
	Invasive Species Spraying	-	-	-	-	-	-	-	-	-	7,500.00	7,500.00	Parks spraying
01-510-53201	PARKS Professional/Training	950.00	121.60	828.40	-	-	-	-	-	-	1,500.00	1,500.00	
01-510-53202	PARKS Training	-	-	-	1,500.00	-	1,500.00	1,500.00	-	1,500.00	1,500.00	-	
01-510-53270	PARKS Insurance	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)	13,050.00	-	
01-510-53350	Transfer to Reserves	-	84,855.23	(84,855.23)	75,000.00	75,000.00	-	11,000.00	14,763.23	(3,763.23)	45,740.00	34,740.00	55% increase based on significant increasing trends over last few years Based on long term capital budget for 5 years at 50%
01-510-53420	Recreation Programming	-	-	-	-	-	-	-	-	-	-	-	
01-510-57010	COVID Salaries - Parks	-	-	-	-	-	-	-	53.47	(53.47)	-	-	
01-510-57020	COVID Benefits - Parks	-	-	-	-	-	-	-	2,021.93	(2,021.93)	-	-	
01-510-57030	COVID Supplies and other costs - Parks	-	-	-	-	-	-	-	573.02	(573.02)	-	-	
Capital 01-510-40127	Other Grants	-	-	-	-	6,586.20	(6,586.20)	2,207.00	573.79	1,633.21	352,133.00	67,816.00	
Capital Funding 01-510-40129	PARKS Downtown Revitalization	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)	352,133.00	(336,000.00)	
01-510-40152	PARKS - Insurance Grants	-	-	-	5,700.13	5,700.13	-	-	-	-	-	-	
01-510-40157	PARKS - Kiwanis Donations	-	24,490.00	(24,490.00)	5,000.00	5,000.00	-	-	-	-	-	-	
01-510-40158	PARKS - Other Grants	-	-	-	84,000.00	84,000.00	-	-	14,400.83	(14,400.83)	200,000.00	200,000.00	
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	(7,500.00)	
Capital 01-510-58000	PARKS Buildings	6,300.00	(6,035.73)	12,335.73	6,300.00	127,776.96	(121,476.96)	423,500.00	374,781.66	48,718.34	42,500.00	(42,500.00)	

**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
01-510-58014	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)	1,000.00	(1,200.00)	
01-510-58039	PARKS Christmas Decorations	-	-	-	5,000.00	-	5,000.00	5,000.00	1,421.83	3,578.17	5,000.00	-	-
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 Marlbank Dome	-	-	-	94,000.00	-	94,000.00	-	-	-	-	-	-
01-510-58050	PARKS Land Improvements	-	-	-	-	-	-	-	-	-	295,000.00	295,000.00	
01-510-58054	PARKS - Stoco Ball Shelter	-	-	-	-	-	-	-	-	-	-	-	-
01-510-58056	PARKS Cameras	-	-	-	-	-	-	7,100.00	6,385.29	714.71	-	(7,100.00)	
01-510-58057	PARKS Locator	-	-	-	-	-	-	2,200.00	1,920.25	279.75	-	(2,200.00)	
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	-	-	-	-	-	-
Total Parks (Dept 510)		63,849.00	215,405.11	(151,556.11)	280,300.00	159,415.18	120,884.82	508,000.00	433,233.88	74,766.12	399,500.00	(108,500.00)	
		(278,649.00)	(474,540.86)	195,891.86	(456,062.87)	(346,977.22)	(109,085.65)	(326,819.00)	(328,110.27)	1,291.27	(463,183.00)	(136,364.00)	

**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
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)	
		-	1,985.45	(1,985.45)	3,000.00	-	3,000.00	3,000.00	6,975.53	(3,975.53)	-	(3,000.00)	
Expenses 01-512-52909	HAMLET REC Actinolite Operating Grant	2,000.00	2,978.57	(978.57)	2,000.00	2,019.95	(19.95)	2,000.00	2,044.52	(44.52)	2,000.00	-	
	Actinolite Hall Snow Plowing	-	-	-	-	-	-	-	-	-	-	-	
01-512-52910	HAMLET REC Actinolite 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	ACTINOLITE HALL Insurance	-	-	-	1,860.00	1,859.76	0.24	1,900.00	1,220.40	679.60	1,766.00	(134.00)	55% increase based on significant increasing trends over last few years
01-512-53285	ACTINOLITE BEAUTIFICATION 150 Celebrations	-	61.02	(61.02)	-	-	-	-	-	-	-	-	
01-512-53350	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)	
01-512-54126	HAMLET REC Actinolite Hall Water Testing	500.00	1,384.83	(884.83)	500.00	83.44	416.56	500.00	288.52	211.48	500.00	-	
		5,500.00	12,409.87	(6,909.87)	10,360.00	9,963.15	396.85	10,400.00	16,528.97	(6,128.97)	7,266.00	(3,134.00)	
Capital 01-512-58014	HAMLET REC Actinolite Hall Improvements	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	
		3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	
Total Actinolite Hall (Dept 512)		(8,500.00)	(10,424.42)	1,924.42	(10,360.00)	(9,963.15)	(396.85)	(10,400.00)	(9,553.44)	(846.56)	(10,266.00)	134.00	

**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
Revenues 01-514-40222	HAMLET REC Marlbank Misc Revenue	-	-	-	-	67.20	(67.20)	-	100.00	(100.00)		-	
01-514-40400	Transfer From Reserves	-	1,667.50	(1,667.50)	3,000.00	-	3,000.00	3,000.00	7,204.53	(4,204.53)		(3,000.00)	
		-	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)	
Expenses 01-514-52909	HAMLET REC Marlbank 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	Marlbank Hall Snow Plowing	-	-	-	-	-	-	-	-	-		-	
01-514-52910	HAMLET REC Marlbank Beautification	3,000.00	1,667.50	1,332.50	3,000.00	1,252.80	1,747.20	3,000.00	9,989.85	(6,989.85)	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	(1,747.20)	3,000.00	3,000.00	-		(3,000.00)	
		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)	6,036.00	(3,464.00)	
Capital 01-514-58014	HAMLET REC Marlbank 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	-	
		3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	214.68	2,785.32	3,000.00	-	
Total Marlbank Pavilion (Dept 514)		(8,000.00)	(6,602.62)	(1,397.38)	(8,000.00)	(7,174.54)	(825.46)	(9,500.00)	(8,832.07)	(667.93)	(9,036.00)	464.00	

**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	
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			(3,000.00)	
01-516-40800	Queensborough Hall - Donations	-	-	-	-	-	-	-	2,400.00	(2,400.00)			-	
			2,518.31	(2,518.31)	3,000.00	4,254.32	(1,254.32)	3,000.00	-	3,000.00			(3,000.00)	
Expenses 01-516-52909	HAMLET 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		-	
	Queensborough Hall Snow Plowing	-	-	-	-	-	-	-	-	-			-	
01-516-52910	HAMLET REC Queensborough Beautification	3,000.00	1,441.61	1,558.39	3,000.00	2,347.20	652.80	3,000.00	2,358.93	641.07	3,000.00		-	
01-516-53270	QUEENSBOROUGH HALL Insurance	-	-	-	1,040.00	1,040.04	(0.04)	1,060.00	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	(652.80)	3,000.00	6,041.07	(3,041.07)			(3,000.00)	
01-516-54128	HAMLET REC Queensborough Water Testing	500.00	289.66	210.34	500.00	83.45	416.55	500.00	83.78	416.22	500.00		-	
		5,500.00	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 01-516-40158	Queensborough Hall Other Grants	-	-	-	-	-	-	-	-	-	256,400.00		256,400.00	Trillium funding if successful
	Queensborough Hall Loan Proceeds	-	-	-	-	-	-	-	-	-	100,600.00		100,600.00	
		-	-	-	-	-	-	-	-	-	357,000.00		357,000.00	
Capital 01-516-58014	HAMLET 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			(3,000.00)	
01-516-58020	Queensborough Hall Renovations	-	-	-	-	-	-	-	-	-	357,000.00		357,000.00	Queensborough Hall needs major renovations to address the moisture issues
		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		354,000.00	
Total Queensborough Hall (Dept 516)		(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)		3,353.00	

**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
Revenues 01-518-40222	HAMLET REC Thomasburg Spring Garden	1,000.00	-	1,000.00	-	-	-	-	-	-	-	-	
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)	-	-	-		-	
		1,000.00	7,272.07	(6,272.07)	3,000.00	1,196.59	1,803.41	3,000.00	-	3,000.00		(3,000.00)	
Expenses 01-518-52909	HAMLET REC Thomasburg Operating Grant	2,000.00	2,065.38	(65.38)	2,000.00	2,615.12	(615.12)	2,000.00	2,349.80	(349.80)	2,000.00	-	
01-518-52910	Thomasburg Hall Snow Plowing	-	-	-	-	-	-	-	-	-	-	-	
01-518-52910	HAMLET REC Thomasburg Beautification	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)		(3,000.00)	
01-518-54130	HAMLET REC Thomasburg Hall Water Testing	500.00	728.78	(228.78)	500.00	83.44	416.56	500.00	276.15	223.85	500.00	-	
		5,500.00	10,739.09	(5,239.09)	9,778.00	9,976.20	(198.20)	9,805.00	9,533.15	271.85	6,846.00	(2,959.00)	
Capital 01-518-58014	HAMLET 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	-	
		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)		(7,500.00)	(8,794.16)	1,294.16	(9,778.00)	(9,916.20)	138.20	(9,805.00)	(9,533.15)	(271.85)	(9,846.00)	(41.00)	

Municipality of Tweed Performance Measures

Performance Measures - Arena (520 & 521)

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
Total arena expenses	287,234.63	340,714.50	340,932.07	472,074.00
Total rental hours served	1,459.0	1,371.5	753.5	1,377.5
Cost per hour	196.87	248.42	452.46	342.70
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
Net operating tax impact per hour	131.63	188.36	233.97	224.23

Note that the expenses are operating only.

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 2022 Explanation of Change
Revenues 01-520-40600	ARENA COVID Funding	1,500.00	750.00	750.00	1,000.00	250.00	750.00	46,388.00	48,851.95	(2,463.95)	500.00	(46,388.00)
01-520-40602	ARENA Hail Rentals	46,000.00	44,254.05	1,745.95	46,000.00	26,951.87	19,048.13	200.00	46,000.00	(463.71)	500.00	300.00
01-520-40604	ARENA Ice Rentals	57,000.00	31,876.98	25,123.02	57,000.00	45,177.23	11,822.77	46,000.00	45,893.82	106.18	46,000.00	106.18
01-520-40606	ARENA Minor Hockey Rentals	10,000.00	14,213.65	(4,213.65)	10,000.00	8,429.20	1,570.80	57,000.00	20,250.45	36,749.55	10,500.00	(14,000.00)
01-520-40608	ARENA Figure Skating Rentals	3,500.00	3,515.93	(15.93)	3,500.00	-	3,500.00	10,000.00	8,971.69	1,028.31	1,000.00	500.00
01-520-40610	ARENA Tournament Rentals	1,000.00	1,100.40	(100.40)	1,000.00	773.60	226.40	1,000.00	1,000.00	0.00	1,000.00	1,000.00
01-520-40612	ARENA Miscellaneous Revenues	4,700.00	(621.51)	5,321.51	4,700.00	795.75	3,904.25	4,700.00	2,826.00	1,874.00	4,700.00	0.00
01-520-40614	ARENA Sign Rentals	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)
Expenses 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	105,484.00	112,643.04	(6,159.04)	152,851.00	46,367.00
01-520-52045	Contract Employee	-	-	-	-	-	-	-	1,800.00	(1,800.00)	6,000.00	6,000.00
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)	8,069.00	2,703.00
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)	3,066.00	989.00
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)	2,989.00	902.00
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
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)	5,365.00	1,620.00
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
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
01-520-52170	ARENA RRSP	-	-	-	-	7,891.57	(7,891.57)	-	2,683.56	(2,683.56)	3,938.00	3,938.00
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	6,250.00	2,500.00
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	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	0.00
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	1,984.19	3,505.81	5,500.00	0.00
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	0.00
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	0.00
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	0.00
01-520-52830	ARENA Zamboni	4,000.00	2,160.68	1,839.32	4,000.00	3,449.08	550.92	4,000.00	2,760.64	1,239.36	4,000.00	0.00
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	0.00
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	41,500.00	25,000.00
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	0.00
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	0.00
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	0.00
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)
01-520-53280	ARENA Snowplowing Contract	-	-	-	-	-	-	5,597.00	2,500.00	3,097.00	6,000.00	403.00
01-520-53281	ARENA PW Time & Sall/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
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)
Capital Funding		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	429,194.00	82,137.00
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	103,623.00	(21,377.00)
01-520-56000	ARENA Building	-	-	-	3,265.00	3,264.57	0.43	210,000.00	114,402.00	95,598.00	188,623.00	(21,377.00)
01-520-58016	ARENA Water Tower Stand	6,500.00	2,500.00	4,000.00	-	-	-	-	-	-	127,000.00	127,000.00

**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
01-520-58017	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	209,150.00	-	(2,962.00)
Total Arena (Dept 520)		(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)	(343,021.00)	(159,140.00)	

**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 Buds	Change from 202	Explanation of Change
Revenues													
01-521-40159	Donations	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	
01-521-40222	Miscellaneous Receipts	-	-	-	-	-	-	-	201.67	(201.67)	1,500.00	1,500.00	Gas card donations
01-521-40607	Ticket sales	-	-	-	-	-	-	-	12,210.58	(12,210.58)	19,600.00	19,600.00	3 games in January plus 7 games October to December, excludes playoffs - \$14,000 door tickets and \$5,600 for season tickets
01-521-40614	Advertising	-	-	-	-	-	-	-	15,750.00	(15,750.00)	17,000.00	17,000.00	
01-521-40616	Fundraising	-	-	-	-	-	-	-	8,858.50	(8,858.50)	16,400.00	16,400.00	\$11,000 for alcohol, \$5,400 for promotional items sold
Expenses													
01-521-52045	Referees and Time Keepers	-	-	-	-	-	-	-	37,020.75	(37,020.75)	56,500.00	56,500.00	
		-	-	-	-	-	-	-	3,710.00	(3,710.00)	5,500.00	5,500.00	Based on 3 games in January plus 7 games in October to December for referees, time keepers and videographers - excludes playoffs
01-521-52182	Equipment and Uniforms	-	-	-	-	-	-	-	22,673.75	(22,673.75)	10,000.00	10,000.00	
01-521-52184	Travel	-	-	-	-	-	-	-	4,393.16	(4,393.16)	9,000.00	9,000.00	Bus, gas, accommodations for regular seasons
01-521-52700	Oil Kings - Supplies	-	-	-	-	-	-	-	1,894.60	(1,894.60)	700.00	700.00	\$200 team supplies and \$500 for coaches apparel
01-521-52705	OIL KINGS Merchandise for Sale	-	-	-	-	-	-	-	5,939.50	(5,939.50)	4,000.00	4,000.00	
01-521-52856	Oil Kings - Alcohol Inventory & Licence	-	-	-	-	-	-	-	3,853.02	(3,853.02)	6,000.00	6,000.00	
01-521-53230	EOHSL League Fees	-	-	-	-	-	-	-	2,000.00	(2,000.00)	2,000.00	2,000.00	
01-521-53256	Oil Kings - Logos	-	-	-	-	-	-	-	3,748.67	(3,748.67)	2,000.00	2,000.00	Logos and signs for new advertisers
01-521-54200	Ice Rental	-	-	-	-	-	-	-	666.00	(666.00)	3,680.00	3,680.00	Based on 3 games in January plus 7 games in October to December plus tryouts - excludes playoffs
Total Tweed Oil Kings (Dept 521)		-	-	-	-	-	-	-	48,878.70	(48,878.70)	42,880.00	42,880.00	
		-	-	-	-	-	-	-	(11,857.95)	11,857.95	13,620.00	13,620.00	

**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
Revenues 01-525-40222	SPLASH PAD Donations	3,000.00	16,259.14	(13,259.14)	-	250.00	(250.00)	-	-	-	-	-	-
01-525-40400	SPLASH PAD Transfer From Reserves	-	-	-	-	-	-	1,500.00	-	1,500.00	1,250.00	(250.00)	
01-525-40600	SPLASH PAD COVID Funding	-	-	-	-	-	-	29,698.00	-	29,698.00	-	(29,698.00)	
		3,000.00	16,259.14	(13,259.14)	-	250.00	(250.00)	31,198.00	-	31,198.00	1,250.00	(29,948.00)	
Expenses 01-525-53350	SPLASH PAD Transfer to Reserves	-	-	-	-	-	-	2,750.00	2,750.00	-	2,200.00	(550.00)	Based on long term capital budget for 5 years
01-525-57010	COVID Salaries	-	-	-	-	14,131.63	(14,131.63)	24,480.00	-	24,480.00	-	(24,480.00)	
01-525-57020	COVID Benefits	-	-	-	-	1,252.07	(1,252.07)	3,053.00	-	3,053.00	-	(3,053.00)	
01-525-57030	COVID Supplies and other costs	-	-	-	-	872.62	(872.62)	2,165.00	-	2,165.00	-	(2,165.00)	
		-	-	-	-	16,256.32	(16,256.32)	32,448.00	2,750.00	29,698.00	2,200.00	(30,248.00)	
Capital 01-525-58000	CAPITAL Splash Pad	-	(19,160.52)	19,160.52	-	-	-	-	-	-	23,500.00	23,500.00	
01-525-58050	SPASH PAD Washroom floor painting	-	-	-	2,000.00	761.13	1,238.87	-	-	-	-	-	
01-525-58051	SPASH PAD Pump	-	-	-	2,000.00	-	2,000.00	-	-	-	-	-	
01-525-58052	SPLASH PAD Filter & Sand Replacement	-	-	-	-	-	-	1,500.00	-	1,500.00	-	(1,500.00)	
		-	(19,160.52)	19,160.52	4,000.00	761.13	3,238.87	1,500.00	-	1,500.00	23,500.00	22,000.00	
Total Splash Pad (Dept 525)		3,000.00	35,419.66	(32,419.66)	(4,000.00)	(16,767.45)	12,767.45	(2,750.00)	(2,750.00)	-	(24,450.00)	(21,700.00)	

Municipality of Tweed Performance Measures

Performance Measures - Library (530)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
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 connection	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
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
Revenues 01-530-40400	Library Transfer From Reserves	-	-	-	59,020.00	59,020.00	-	-	-	-	-	-	-
		-	-	-	59,020.00	59,020.00	-	-	-	-	-	-	-
Expenses 01-530-53270	LIBRARY Insurance	6,740.00	6,736.37	3.63	1,477.00	1,476.36	0.64	1,510.00	2,933.28	(1,423.28)	3,301.00	1,791.00	55% increase based on significant increasing trends over last few years
01-530-56340	LIBRARY Municipal Grant	151,000.00	151,000.00	-	154,000.00	165,935.57	(11,935.57)	154,000.00	154,000.00	-	157,080.00	3,080.00	
		157,740.00	157,736.37	3.63	155,477.00	167,411.93	(11,934.93)	155,510.00	156,933.28	(1,423.28)	160,381.00	4,871.00	
Capital 01-530-58052	LIBRARY HVAC	-	-	-	59,020.00	-	59,020.00	-	-	-	-	-	-
		-	-	-	59,020.00	-	59,020.00	-	-	-	-	-	-
Total Library (Dept 530)		(157,740.00)	(157,736.37)	(3.63)	(155,477.00)	(108,391.93)	(47,085.07)	(155,510.00)	(156,933.28)	1,423.28	(160,381.00)	(4,871.00)	

**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
Revenues 01-540-40222	ODRAP Revenue - Miscellaneous Receipts	-	18.57	(18.57)	-	-	-	-	-	-	-	-	
Total ODRAP (Dept 540)		-	18.57	(18.57)	-	-	-	-	-	-	-	-	
Revenues 01-550-40400	Soccer Pitch - Transfer From Reserves	-	-	-	-	5,543.88	(5,543.88)	-	-	-	-	-	
		-	-	-	-	5,543.88	(5,543.88)	-	-	-	-	-	
Expenses 01-550-53350	Transfer to Reserves	-	6,289.44	(6,289.44)	-	-	-	-	-	-	-	-	
01-550-58000	Soccer Pitch - Capital - Benches	-	-	-	-	-	-	-	-	-	-	-	
Total Soccer Pitch (Dept 550)		-	6,289.44	(6,289.44)	-	-	-	-	-	-	-	-	
		-	(6,289.44)	6,289.44	-	5,543.88	(5,543.88)	-	-	-	-	-	

Municipality of Tweed Performance Measures

Performance Measures - Pool (555)

	2019 Actual	2020 Actual	2021 Pre-Audit Actuals	2022 Budget
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 connection	<u>45.73</u>		<u>237.40</u>	<u>117.29</u>
Total revenues	<u>3,054.42</u>		<u>15,800.00</u>	-
Revenue per hour	<u>4.02</u>		<u>30.01</u>	-
Net operating tax impact per hour	<u>41.71</u>		<u>207.39</u>	<u>117.29</u>

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 Differenc	2020 Budget	2020 Actual	2020 Differenc	2021 Budget	2021 Actual YT	2021 Differenc	2022 Proposed Budg	Change from 202	Explanation of Change
Revenues 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)	
Expenses 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)	
Total Swimming Pool (Dept 555)		(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	

Municipality of Tweed
Operating Budget - 2022

Account Account Name
Revenues 01-630-40216 PARKLAND Revenue
Total Grants (Dept 630)

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
4,250.00	-	4,250.00	40,000.00	40,000.00	-	-	-	-	43,154.19	43,154.19	
4,250.00	-	4,250.00	40,000.00	40,000.00	-	-	-	-	43,154.19	43,154.19	

Municipality of Tweed
Operating Budget - 2022

Account Account Name
Expenses 01-710-53400 YOUTH CENTRE Municipal
Expense

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
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
(775.00)	(771.64)	(3.36)	(775.00)	(779.36)	4.36	(775.00)	(122.64)	(652.36)	-	775.00	

Total Youth Centre (Dept 710)

Municipality of Tweed Performance Measures

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

	2019	2020	2021	2022
	Actual	Actual	Pre-Audit Actuals	Budget
Total community development expenses	281,342.93	309,131.42	213,232.30	270,636.00
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
Net operating tax impact per property	46.96	36.63	40.11	54.91

Note that the expenses are operating only.

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 Yr	2021 Difference	2022 Proposed Budg	Change from 2021	Explanation of Change
Revenues 01-120-40131	CFDC Strategic Digital Marketing	-	-	-	-	10,800.00	(10,800.00)	-	-	-	-	-	
01-120-40150	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)	17,624.00	17,624.00	-	-	-	-	-	-	
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	-	-	-	-	-	-	
01-120-40225	CD Seniors Tickets Revenue	-	-	-	4,300.00	5,611.50	(1,311.50)	-	-	-	-	-	
01-120-40400	Transfer From Reserves	-	617.25	(617.25)	86,757.76	39,341.13	48,416.63	-	-	-	-	-	
01-120-40410	CD Promotional Items Sold	500.00	-	500.00	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	-	-	-	-	-	-	-	-	-	-	-	
01-120-43200	CD Stucco Lake Black Crappie Tournament	14,950.00	17,610.00	(2,660.00)	5,300.00	5,836.95	(536.95)	5,300.00	-	5,300.00	-	-	Re-start tournaments in 2023
01-120-43201	CD Kids Fishing Tournament	8,300.00	9,766.00	(1,466.00)	-	340.00	(340.00)	-	-	-	-	-	Re-start tournaments in 2023
Expenses 01-120-52000	CD Salary Expense	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)	
01-120-52100	CD CPP	115,000.00	108,623.10	6,376.90	95,627.00	99,787.52	(4,160.52)	103,001.00	103,345.14	1,455.86	111,362.00	6,381.00	
01-120-52110	CD EI	-	-	-	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
01-120-52120	CD Employer Health Tax	-	-	-	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
01-120-52130	CD OMERS	-	-	-	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
01-120-52140	CD WSIB	-	-	-	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
01-120-52150	CD Group Insurance	1,240.00	849.92	390.08	771.00	802.64	(31.64)	830.00	601.54	228.46	3,927.00	226.00	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	4,000.00	1,292.00	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 Message	1,500.00	1,262.83	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	
01-120-52935	CD Canada Day	7,000.00	6,333.32	666.68	7,100.00	2,350.90	4,739.10	7,600.00	7,969.96	(369.96)	7,600.00	-	
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	
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)	5,300.00	5,519.08	(219.08)	5,300.00	-	5,300.00	-	(5,300.00)	Re-start tournaments in 2023
01-120-53200	CD Fishing Tournament	8,300.00	8,714.97	(414.97)	2,500.00	1,800.25	699.75	2,500.00	52.89	2,447.11	2,500.00	-	
01-120-53201	CD Professional Development	4,000.00	501.32	3,498.68	500.00	-	500.00	500.00	690.40	(390.40)	500.00	-	
01-120-53202	CD Health & Safety Training	500.00	-	500.00	-	-	-	-	-	-	-	-	

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**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 Budge	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)	3,500.00	1,000.00	\$1,500 for Tweed and Company Theatre, \$2,000 for Fireworks Tweed Winter Carnival Bowmanville Fishing Show
01-120-53206	CD Tradeshow	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	312.00	(123.00)	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)	-	-	
Total Community Development (Dept 120)		236,340.00	262,596.89	(26,256.89)	339,658.11	305,639.20	34,018.91	260,756.00	213,232.30	47,523.70	261,136.00	380.00	
		(210,590.00)	(204,399.75)	(6,190.25)	(164,004.35)	(171,146.05)	7,141.70	(247,456.00)	(191,527.53)	(55,928.47)	(253,136.00)	(5,680.00)	

**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
Revenues													
01-125-40400	Transfer from Reserves	-	-	-	-	-	-	-	3,765.12	(3,765.12)			-
01-125-44000	Fire hydrant sponsorship	-	-	-	-	-	-	-	300.00	(300.00)			-
									4,065.12	(4,065.12)			-
Expenses													
01-125-53200	COMMUNITY IMPROVEMENT PLAN	-	-	-	-	-	-	-	-	-			-
01-125-58014	BR&E Capital - Waterless Planters at Crosswalk	3,200.00	3,200.00	-	-	-	-	-	-	-			-
01-125-58015	BR&E Capital - Planters	6,800.00	6,582.59	217.41	-	-	-	-	-	-			-
01-125-58016	BR&E Capital - North & South Welcome Signs	25,000.00	-	25,000.00	16,757.76	-	16,757.76	-	3,765.12	(3,765.12)			-
01-125-58017	BR&E Capital Hydrant Painting	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	BR&E Vehicles and Equipment	-	-	-	-	-	-	-	-	-	6,000.00		6,000.00
01-125-60000	CD Amortization	-	377.77	(377.77)	-	412.11	(412.11)	-	-	-			-
		39,250.00	14,128.92	25,121.08	20,757.76	3,492.22	17,265.54	4,000.00	7,666.85	(3,666.85)	10,000.00		6,000.00
Total BR&E (Dept 125)		(39,250.00)	(14,128.92)	(25,121.08)	(20,757.76)	(3,492.22)	(17,265.54)	(4,000.00)	(3,601.73)	(398.27)	(10,000.00)		(6,000.00)

**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
Revenues 01-126-40222	CD Fly Fishing Tournament Revenues	-	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
Expenses 01-126-52202	CD Fly Fishing Tournament Expense	-	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
Total Fly Fishing Tournament (Dept 126)		-	4,617.12	(4,617.12)	4,500.00	-	4,500.00	4,500.00	-	4,500.00	4,500.00	-	
		-	2,837.88	(2,837.88)	-	300.00	(300.00)	-	-	-	-	-	

**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
Expenses	Youth Advisory Committee	-	-	-	-	-	-	-	-	-	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	
Total Youth Advisory Committee (Dept 130)		-	-	-	-	-	-	-	-	-	(5,000.00)	(5,000.00)	

**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 Budq	Change from 202	Explanation of Change
Revenues 01-280-40214	TILE DRAINAGE Revenue	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)	
Expenses 01-280-53200	TILE DRAINAGE Expense	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)	
Total Tile Drainage (Dept 280)		-	-	-	-	-	-	-	(22.54)	22.54	-	-	-

**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
Revenues 01-610-40224	REZONING Fees	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	
Expenses 01-610-52000	REZONING Salaries			-			-			-	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
				-			-			-	8,760.00	8,760.00	
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)	3,050.00	1,550.00	
Total Rezoning (Dept 610)		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)	

**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
Revenues 01-620-40226	MINOR VARIANCE Fees	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	
Expenses 01-620-52000	MINOR VARIANCE Salaries			-			-			-	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 \$283, inclusive of benefits
				-			-			-	1,132.00	1,132.00	
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	1,275.00	(1,825.00)	
Total Minor Variance (Dept 620)		(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	

**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
01-110-58025	Heating repairs										- Heating duct work in the administration building needs replacement as it is not to code; in addition, there are 3 different heating sources that are conflicting with each other - consideration to convert to a single heat source
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	
01-110-58100	CAPITAL Non-Budget Items	-									- Set amount for potential unknown capital items. In 2021 it funded the required phone system upgrades.
		<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

**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
01-210-58011	Unfunded 2021 Firehall Addition Proj	58,900.22				58,900.22					- Due to rising costs, Council approved funding remainder in 2022 for this project
01-210-58132	Rescue Equipment										
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
		<u>163,900.22</u>	-	-	-	<u>163,900.22</u>	-	-	-	-	
01-310-58131	Vanderwater Road	702,860.00						702,860.00			- Hwy 37 to Ervine Rd 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 basin, 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
01-310-58131	Victoria Cemetery fencing	-									- 750' of 4' chain link, 9 gauge mesh, residential frame with single vehicle gate and double vehicle gate
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	-	
		<u>1,978,385.00</u>	-	<u>331,368.00</u>	-	<u>642,656.34</u>	-	<u>741,517.00</u>	<u>108,500.00</u>	<u>154,343.66</u>	
01-330-58014	GRAVEL PIT Esker Rd Pit Licence	13,590.00					13,590.00				
		<u>13,590.00</u>	-	-	-	-	<u>13,590.00</u>	-	-	-	
01-410-58022	SANITARY SEWER OCWA	16,667.00				16,667.00					
		<u>16,667.00</u>	-	-	-	<u>16,667.00</u>	-	-	-	-	
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 Tower Interior Coating										-
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					-
		<u>1,130,408.51</u>	<u>404,800.00</u>	<u>337,333.33</u>	-	<u>388,275.18</u>	-	-	-	-	
01-440-58000	BluMetric Hunt Road	22,400.00					22,400.00				-
01-440-58000	BluMetric Marlbank Road	5,700.00					5,700.00				-
		<u>28,100.00</u>	-	-	-	-	<u>28,100.00</u>	-	-	-	
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
01-510-58000	Royal Victoria Parkette Gazebo	-								-	-
01-510-58018	Tree removal and replanting	15,000.00								15,000.00	

**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
01-510-58019	Garbage and recycling receptacles	5,000.00								5,000.00	
01-510-58038	PARKS Planters	1,000.00								1,000.00	
01-510-58039	Christmas/Seasonal Decorations	5,000.00				5,000.00				-	
01-510-58050	LED lighting at Stoco/Charelton	5,000.00								5,000.00	Realignment of lights only
01-510-58050	Charelton in-field screenings and edging	10,000.00								10,000.00	
01-510-58050	Pumptrack/skatepark	250,000.00			200,000.00			43,154.19		6,845.81	
01-510-58050	Fencing	5,000.00								5,000.00	
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>399,500.00</u>	-	-	200,000.00	80,000.00	-	43,154.19	-	76,345.81	
01-512-58014	HAMLET REC Actinolite Hall Improv	3,000.00								3,000.00	
01-514-58014	HAMLET REC Marlbank Pavilion Impr	3,000.00								3,000.00	
01-516-58014	HAMLET REC Queensborough Hall In	-								-	
01-516-58020	Queensborough Hall Renovations	357,000.00			256,400.00				100,600.00	-	
01-518-58014	HAMLET REC Thomasburg Hall Impr	3,000.00								3,000.00	
		<u>366,000.00</u>	-	-	256,400.00	-	-	-	100,600.00	9,000.00	
01-520-58000	Arena - upstairs renovations	25,000.00				25,000.00				-	
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				623.00				2,377.00	
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>209,150.00</u>	-	-	85,000.00	103,623.00	-	-	-	20,527.00	
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	
01-555-58000	Pool liner	-				-				-	
01-555-58052	Gas heater to pool	-				-				-	
		<u>-</u>	-	-	-	-	-	-	-	-	
01-125-58017	Hydrant Painting	4,000.00								4,000.00	
01-125-58132	Banners	6,000.00								6,000.00	
		<u>10,000.00</u>	-	-	-	-	-	-	-	10,000.00	
		<u>4,433,308.04</u>	<u>404,800.00</u>	<u>668,701.33</u>	<u>541,400.00</u>	<u>1,480,399.68</u>	<u>41,690.00</u>	<u>784,671.19</u>	<u>209,100.00</u>	<u>302,545.84</u>	

Municipal Tweed
Long Term Capital Plan - Administration

Asset	Year Acquired/ Last Updated	Expected Replacement/ Renovation	Historical Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Elevator	2017	2042	40,000.00										
Hungerford Office (Lions)	2018	2058	82,802.12										
Furnace (rooftop units)	2014	2034	83,486.22										
Administration building	2011	2051	300,850.98	62,000.00									
Admin ramp/railings	2015	2055	18,545.00										
Elzevir Office	1990	2030	118,036.80									118,036.80	
Admin Bldg Signage	2012	2032	5,762.67										
Library - HVAC system	2020	2035	66,601.90										
Parking Lot pavement	2016	2036	17,362.32										
Electronic sign	2021	2022	14,093.34	4,500.00			15,000.00						
Computers		every 5 years	32,209.10	1,500.00	5,360.00	5,360.00	5,360.00	5,360.00					
Furniture		Every 15 years	27,224.89	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Debit Machine	2007	Not to be renewed	2,500.00										
Fax Machine	2012	2027	594.30						594.30				
Filing Cabinets	2012	Not to be renewed	7,151.08										
Kitchen Fridge	2008	2023	600.00		600.00								
Map Cabinet	2007	Not to be renewed	1,600.00										
Kitchen Microwave	1989	2026	200.00					200.00					
Phone system	2021	2041	7,341.98										
Printers/Scanners	2020	every 5 years	5,657.51	1,130.00	1,130.00	1,130.00	1,130.00	1,130.00					
iPads	2012	every 4 years	5,837.74	7,250.00				6,000.00					
Solar Panel - Country Garage	2013	2033	40,610.38										
Total Costs			839,068.33	78,180.00	8,890.00	8,290.00	23,290.00	14,490.00	2,394.30	1,800.00	1,800.00	119,836.80	1,800.00
Administration Capital Reserve			22,700.00	12,350.63	2,783.34	1,937.50	1,870.00	3,558.53	200.00				
Municipal Building Reserve			267,114.40	62,000.00								118,036.80	
Remaining Amounts to be Funded				3,829.37	6,106.66	6,352.50	21,420.00	10,931.47	2,194.30	1,800.00	1,800.00	1,800.00	1,800.00
2022 Transfer to Reserves Requirement			40,210.53	-	3,053.33	2,117.50	5,355.00	2,186.29	365.72	257.14	225.00	200.00	180.00
5 Year basis only - Admin			13,077.84										
5 Year basis only - building			-										

Municipality of Tweed
Long Term Capital Plan - Administration

Asset	2032	2033	2034	2035	2036	2040	2041	2042	2051	2055	2058
Elevator								40,000.00			
Hungerford Office (Lions)											82,802.12
Furnace (rooftop units)			83,486.22								
Administration building						60,000.00			300,850.98		
Admin ramp/railings										18,545.00	
Elzevir Office											
Admin Bldg Signage	5,762.67										
Library - HVAC system				66,601.90							
Parking Lot pavement					17,362.32						
Electronic sign											
Computers											
Furniture	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00						
Debit Machine											
Fax Machine											
Filing Cabinets											
Kitchen Fridge											
Map Cabinet											
Kitchen Microwave											
Phone system							7,341.98				
Printers											
iPads											
Solar Panel - Country Garage		40,610.38									
Total Costs	7,562.67	42,410.38	85,286.22	68,401.90	19,162.32	60,000.00	7,341.98	40,000.00	300,850.98	18,545.00	82,802.12
Administration Capital Reserve											
Municipal Building Reserve			83,486.22	3,591.38							
Remaining Amounts to be Funded	7,562.67	42,410.38	1,800.00	64,810.52	19,162.32	60,000.00	7,341.98	40,000.00	300,850.98	18,545.00	82,802.12
2022 Transfer to Reserves Requirement	687.52	3,534.20	138.46	4,629.32	1,277.49	3,157.89	367.10	1,904.76	10,028.37	545.44	2,237.90
5 Year basis only - Admin											
5 Year basis only - building											

**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
01-110-58025	Heating repairs									-	Heating duct work in the administration building needs replacement as it is not to code; in addition, there are 3 different heating sources that are conflicting with each other - consideration to convert to a single heat source
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	
01-110-58100	CAPITAL Non-Budget Items	-								-	Set amount for potential unknown capital items. In 2021 it funded the required phone system upgrades.
		94,107.31	-	-	-	84,027.94	-	-	-	10,079.37	

Municipality of Tweed
Long Term Capital Plan - Fire Department

Asset	Year	Expected	Historical	2022	2023	2024	2025	2026	2027	2029
	Acquired / Last Updated	Replacement/ Renovation	Cost/Estimated Replacement							
Driveway	2019	2023	2,000.00		2,000.00		2,000.00		2,000.00	2,000.00
Firehall and renovations	2021	2040	357,137.13	45,000.00			40,000.00			
Fire Hall Gas Furnace	2017	2037	22,000.00							
Mobile Generators	2006	2030	72,345.00							
Extraction Tool	2014	2029	8,500.00							8,500.00
Portable Pump	2016	2026	8,500.00					8,500.00		
Jaws of Life	2016	2026	18,000.00					18,000.00		
Water Pump	2012	2023	8,500.00		8,500.00					
Airpack bottles/masks	2019	2034	5,800.00							
Air Pacs	2012	2027	102,000.00						102,000.00	
Air Pacs	2017	2032	41,000.00							
Air Pacs	2020	2035	20,171.15							
Air compressor	2015	2030	42,500.00							
Radios/pagers	2015	2023	18,000.00		18,000.00					
Repeater Tower	2021	2036	20,000.00							
Grass Fire Skid Unit	2019	2034	17,000.00							
Offroad Vehicle	2020	2035	22,500.00							
Rescue Equipment	2006	2023	45,000.00		45,000.00					
Infrared Camera	2014	2024	8,000.00			8,000.00				
2015 Tanker Truck	2018	2038	310,000.00							
2010 Dodge Crew Cab	2017	2022	60,000.00	60,000.00						
06 International Pumper	2007	2027	600,000.00						600,000.00	
Tanker Truck	2016	2036	385,000.00							
Rescue Van	2010	2030	300,000.00							
ATV Trailer	2020	2035	5,000.00							
Grass Fire Trailer	2010	2030	5,000.00							
Air bags	2021	2036	9,000.00							
Total Costs			2,512,953.28	105,000.00	73,500.00	8,000.00	42,000.00	26,500.00	704,000.00	10,500.00
Current Fire Building Reserve Used				23,202.02						
Current Fire Equipment Reserve Used				60,000.00	71,500.00	8,000.00	-	26,500.00	33,000.00	
Remaining Amounts to be Funded				21,797.98	2,000.00	-	42,000.00	-	671,000.00	10,500.00
2022 Transfer to Reserves Requirement			306,539.14	-	1,000.00	-	10,500.00	-	111,833.33	1,312.50
5 year basis only - building			11,833.33							
5 year basis only - equipment			111,500.00							

**Municipality of Tweed
Long Term Capital Plan - Fire Department**

Asset	2030	2031	2032	2034	2035	2036	2037	2038	2040
Driveway		2,000.00							
Firehall and renovations									1,500,000.00
Fire Hall Gas Furnace							22,000.00		
Mobile Generators	72,345.00								
Extraction Tool									
Portable Pump									
Jaws of Life									
Water Pump									
Airpack bottles/masks				5,800.00					
Air Pacs									
Air Pacs			41,000.00						
Air Pacs					20,171.15				
Air compressor	42,500.00								
Radios/pagers									
Repeater Tower						20,000.00			
Grass Fire Skid Unit				17,000.00					
Offroad Vehicle					22,500.00				
Rescue Equipment									
Infrared Camera									
2015 Tanker Truck								310,000.00	
2010 Dodge Crew Cab									
06 International Pumper									
Tanker Truck						385,000.00			
Rescue Van	300,000.00								
ATV Trailer					5,000.00				
Grass Fire Trailer	5,000.00								
Air bags						9,000.00			
Total Costs	419,845.00	2,000.00	41,000.00	22,800.00	47,671.15	414,000.00	22,000.00	310,000.00	1,500,000.00
Current Fire Building Reserve Used									
Current Fire Equipment Reserve Used									
Remaining Amounts to be Funded	419,845.00	2,000.00	41,000.00	22,800.00	47,671.15	414,000.00	22,000.00	310,000.00	1,500,000.00
2022 Transfer to Reserves Requirement	46,649.44	200.00	3,727.27	1,753.85	3,405.08	27,600.00	1,375.00	18,235.29	78,947.37
5 year basis only - building									
5 year basis only - equipment									

**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
01-210-58000	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
01-210-58132	Rescue Equipment										
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
		<u>163,900.22</u>	-	-	-	<u>163,900.22</u>	-	-	-	-	

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2022	2023	2024	2025	2026	2027	2028
<u>Per Asset Management Plan -</u>										
<u>Priorities</u>										
Lost Channel Bridge (6) - Lost Channel Rd										
Catons Bridge N (8) - Carss Rd										
Catons Bridge S (7) - Carss Rd										
East Red Bridge (30) - Black River Rd							-			
West Red Bridge (31) - Black River Rd							-			
Morton Memorial Bridge (19)										
Ross Bridge (40)										
Joe Trudeau Bridge (49)										
Moira River N Connection (Bridge St E to Moira St)		2022	1,029,682.51	1,029,682.51						
Hydrant 70		2022	15,000.00	15,000.00						
Queensborough Rd (Barry Road to Boundary and Hall Parking Lot) & Stormwater		2022	240,000.00	240,000.00						
Charles Rd (Charles Court to end)		2023	120,000.00		120,000.00					
Pomeroy Court (College to end)		2023	5,915.00		5,915.00					
Pomeroy Court (College to end) - Water		2023	37,400.00		37,400.00					
Pomeroy Court (College to end) - Sewer		2023	24,000.00		24,000.00					
Rocky Alter Bridge (12) - Allore Rd		2024	855,000.00			855,000.00				
Arthur (Brooklyn to Louisa)		2024	61,456.00			61,456.00				
Arthur (Brooklyn to Louisa) - Water		2024	224,400.00			224,400.00				
Arthur (Brooklyn to Louisa) - Sewer		2024	131,500.00			131,500.00				
Arthur - Hydrant 84, 83 and 82		2024	30,000.00			30,000.00				
Reynolds Culvert (38) - Flinton Road		2025	510,000.00				510,000.00			
Hungerford (Park to Metcalf)		2025	65,260.00				65,260.00			
Hungerford (Park to Metcalf) - Water		2025	246,992.00				246,992.00			
Hungerford (Park to Metcalf) - Sewer		2025	148,500.00				148,500.00			

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2022	2023	2024	2025	2026	2027	2028
Hydrant 94 and 93		2025	20,000.00				20,000.00			
Quinns Lane (Victoria St to Colborne)		2025	13,943.00				13,943.00			
Sexsmith (Hwy 7 to end)		2025	37,950.00				37,950.00			
James St S (River E to George)		2026	35,000.00					35,000.00		
James St S (River E to George) - Water		2026	62,900.00					62,900.00		
James St S (River E to George) - Sewer		2026	64,000.00					64,000.00		
Jamieson E (Victoria N to James N)		2026	79,831.00					79,831.00		
Jamieson E (Victoria N to James N) - Water		2026	325,550.00					325,550.00		
Jamieson E (Victoria N to James N) - Sewer		2026	192,500.00					192,500.00		
Jamieson E - Hydrant 64		2026	10,000.00					10,000.00		
Hannah (Louisa to James N)		2026	17,428.00					17,428.00		
Hannah (Louisa to James N) - Water		2026	78,200.00					78,200.00		
Hannah (Louisa to James N) - Sewer		2026	46,000.00					46,000.00		
James St N (Jamieson to Hannah)		2026	20,271.00					20,271.00		
James St N (Jamieson to Hannah) - Water		2026	95,200.00					95,200.00		
James St N (Jamieson to Hannah) - Sewer		2026	52,500.00					52,500.00		
Moira (Brooklyn to Hwy 37)		2027	133,528.00						133,528.00	
Moira (Brooklyn to Hwy 37) - Water		2027	441,150.00						441,150.00	
Moira (Arthur to Hwy 37) - Sewer		2027	265,500.00						265,500.00	
Moira - Hydrant 43		2027	10,000.00						10,000.00	
<u>All Other Assets</u>										
Hydrants (1)				15,000.00						
Vanderwater Rd (Hwy 37 to Ervine Road)		2022	652,860.00	652,860.00						
King St (Queensborough)		2022	25,000.00	25,000.00						
Charles Rd Stormwater Management		2022		15,000.00						
Greatrix Bridge - Robinson Rd		2022	22,670.60	326,025.00						
Joe Allore Bridge (#46)		2023	108,500.00	108,500.00	1,590,000.00					
McClellan St		2023	900,000.00		900,000.00					

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	Year Acquired / Last Updated	Expected Renovation/ Replacement	Replacement Cost Estimates	2022	2023	2024	2025	2026	2027	2028
McClellan St - Water		2023	300,000.00		300,000.00					
McClellan St - Sewer		2023	300,000.00		300,000.00					
Dowling Bridge		2024	585,000.00			585,000.00				
Roads - all others noted in AMP										11,096,840.00
Bridges - all others noted in AMP										2,151,000.00
Water - all others noted in AMP										4,035,299.00
Sewer - all others noted in AMP										1,621,563.00
Stormwater - all others noted in AMP										
<u>Per TCA (other assets not yet in AMP)</u>										
2 Ton		2023	100,000.00		100,000.00					
Stoco Garage	2010	2050	102,453.83							
Stoco Sand Dome	2016	2036	98,701.86							
Marlbank Sand Dome	2006	2046	106,106.00							
Countryman Garage	1978	2040	79,948.80							
Countryman Salt Dome	1978	2025	38,569.05				38,569.05			
Actinolite Garage	1992	2032	181,301.75							
Actinolite Sand Dome	1992	2032	103,390.00							
Quanset Hut	1975	2030	25,458.02							
PW Dome	2010	2050	53,628.80							
2006 Case/580 Backhoe	2006	2022	170,000.00	170,000.00						
2008 550 Ford Dump Truck/Plow	2008	2025	280,000.00				280,000.00			
New Dump truck/plow		2022	280,000.00	280,000.00						
2008 Sterling Lt9513 Tandem	2008	2025	300,000.00				300,000.00			
2008 F250 Pickup	2008	2022	55,000.00	55,000.00						
2011 Intern 7600 Tandem	2011	2023	300,000.00		300,000.00					
2011 Excavator	2011	2023	227,120.54		227,120.54					
2012 Intern 7600 Tandem	2012	2024	300,000.00			300,000.00				
1997 Holland Tractor	1997	2030	15,264.00	48,000.00						
2020 Ford F150	2020	2030	29,500.00							
2013 John Deere Loader	2013	2023	175,102.50		175,102.50					
2016 Ford 1/2 Ton	2016	2026	37,019.93					37,019.93		
2015 Mack Tandem	2015	2025	242,847.79				242,847.79			
2015 Mack Truck	2016	2026	229,669.00					229,669.00		
2017 Mack Tandem Plow & Wing	2018	2028	265,663.59							265,663.59
1996 Volvo/L-70 Loader	2013	2028	70,486.15							70,486.15
2002 Volvo/G740 Grader	2018	2033	213,074.20							

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2022	2023	2024	2025	2026	2027	2028
2014 1/2 Ton Truck	2018	2028	17,119.00							17,119.00
Gravel Packer	2019	2039	20,835.36							
GPS Indicators	2015	2025	19,524.38				19,524.38			
Sidewalk Plow blower & broom	2016	2026	67,451.50					67,451.50		
Sweeper Brush	2013	2023	1,765.54		1,765.54					
Grader	2019	2039	380,993.33							
Stoco Shop Furnace	2019	2039	40,308.15							
Culvert Steamer	2021	2061	17,512.90							
Culvert Steamer	1990	2030	20,000.00							
Hunt Rd Well - WDS	2013	2033	11,137.40							
Marlbank Rd Well WDS	2013	2033	8,335.24							
Weigh scales	2013	2023	43,536.80		43,536.80					
WDS Compactor 936 Cat	2008	2023	93,628.85		93,628.85					
WDS Scale Bldg	2013	2053	12,856.09							
WDS Depot	2008	2048	141,733.60							
2007 JD 605C Crawler Loader	2021	2037	97,587.84							
Total Costs			13,715,218.90	2,980,067.51	4,218,469.23	2,187,356.00	1,923,586.22	1,413,520.43	850,178.00	19,257,970.74
Gas Tax Funding				760,000.00	400,041.00	400,041.00	400,041.00	400,041.00	400,041.00	400,041.00
OCIF Funding				132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00
Other Grants				742,133.33						
Current Waste Reserve Fund Used			1,268,947.07		137,165.65					
Current Road Reserve Used			398,656.34	398,656.34						
Current Bridge Reserve Used			244,514.71	157,196.00	87,318.71					
Current Water Reserve			653,190.00	317,549.18	337,400.00	1,759.18				
Current Sewer Reserve			616,231.06	-	324,000.00	131,500.00	148,500.00	12,231.06		
Remaining Amounts to be Funded				472,136.66	2,800,147.87	1,525,178.18	1,242,649.22	868,852.37	317,741.00	18,725,533.74
2022 Transfer to Reserves Requirement			6,367,965.15	-	1,400,073.94	508,392.73	310,662.31	173,770.47	52,956.83	2,675,076.25
5 year	Water		190,094.73							
	Sewer		262,405.12							
	Roads		912,005.03							
	Bridges		1,081,351.40							
	Waste		-							

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2029	2030	2031	2032	2033	2035	2036	2037	2038	2039	2040
McClellan St - Water											
McClellan St - Sewer											
Dowling Bridge											
Roads - all others noted in AMP	1,559,268.00	1,683,296.00	1,150,479.00	989,568.00	2,333,175.00		834,000.00				
Bridges - all others noted in AMP	3,232,500.00										
Water - all others noted in AMP	627,200.00	395,250.00	40,000.00	20,000.00	10,000.00		100,000.00	10,000.00	217,650.00	60,000.00	
Sewer - all others noted in AMP	296,253.00	233,500.00				60,000.00			123,552.00	60,000.00	20,000.00
Stormwater - all others noted in AMP											
<u>Per TCA (other assets not yet in AMP)</u>											
2 Ton											
Stoco Garage											
Stoco Sand Dome							98,701.86				
Marlbank Sand Dome											
Countryman Garage											79,948.80
Countryman Salt Dome											
Actinolite Garage				181,301.75							
Actinolite Sand Dome				103,390.00							
Quanset Hut		25,458.02									
PW Dome											
2006 Case/580 Backhoe											
2008 550 Ford Dump Truck/Plow											
New Dump truck/plow											
2008 Sterling Lt9513 Tandem											
2008 F250 Pickup											
2011 Intern 7600 Tandem											
2011 Excavator											
2012 Intern 7600 Tandem											
1997 Holland Tractor		15,264.00									
2020 Ford F150		29,500.00									
2013 John Deere Loader											
2016 Ford 1/2 Ton											
2015 Mack Tandem											
2015 Mack Truck											
2017 Mack Tandem Plow & Wing											
1996 Volvo/L-70 Loader											
2002 Volvo/G740 Grader					213,074.20						

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2029	2030	2031	2032	2033	2035	2036	2037	2038	2039	2040
2014 1/2 Ton Truck											
Gravel Packer										20,835.36	
GPS Indicators											
Sidewalk Plow blower & broom											
Sweeper Brush											
Grader										40,308.15	
Stoco Shop Furnace										11,137.40	
Culvert Steamer											
Culvert Steamer		20,000.00									
Hunt Rd Well - WDS					11,137.40						
Marlbank Rd Well WDS					8,335.24						
Weigh scales											
WDS Compactor 936 Cat											
WDS Scale Bldg											
WDS Depot											
2007 JD 605C Crawler Loader								97,587.84			
Total Costs	5,715,221.00	2,402,268.02	1,190,479.00	1,294,259.75	2,575,721.84	60,000.00	1,032,701.86	107,587.84	341,202.00	192,280.91	99,948.80
Gas Tax Funding	400,041.00	400,041.00	400,041.00	400,041.00	400,041.00		669,208.00		76,410.00		
OCIF Funding	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00		264,792.00		264,792.00		
Other Grants											
Current Waste Reserve Fund Used					19,472.64			97,587.84			
Current Road Reserve Used											
Current Bridge Reserve Used											
Current Water Reserve											
Current Sewer Reserve											
Remaining Amounts to be Funded	5,182,784.00	1,869,831.02	658,042.00	761,822.75	2,023,812.20	60,000.00	98,701.86	10,000.00	-	192,280.91	99,948.80
2022 Transfer to Reserves Requirement	647,848.00	207,759.00	65,804.20	69,256.61	168,651.02	4,285.71	6,580.12	625.00	-	10,682.27	5,260.46

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2042	2044	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
McClellan St - Water												
McClellan St - Sewer												
Dowling Bridge												
Roads - all others noted in AMP												
Bridges - all others noted in AMP												
Water - all others noted in AMP	30,000.00	10,000.00	60,000.00	20,000.00	40,000.00	140,000.00		90,350.00	60,000.00		50,000.00	10,000.00
Sewer - all others noted in AMP								971,500.00				
Stormwater - all others noted in AMP												
<u>Per TCA (other assets not yet in AMP)</u>												
2 Ton												
Stoco Garage								102,453.83				
Stoco Sand Dome												
Marlbank Sand Dome			106,106.00									
Countryman Garage												
Countryman Salt Dome												
Actinolite Garage												
Actinolite Sand Dome												
Quanset Hut												
PW Dome								53,628.80				
2006 Case/580 Backhoe												
2008 550 Ford Dump Truck/Plow												
New Dump truck/plow												
2008 Sterling Lt9513 Tandem												
2008 F250 Pickup												
2011 Intern 7600 Tandem												
2011 Excavator												
2012 Intern 7600 Tandem												
1997 Holland Tractor												
2020 Ford F150												
2013 John Deere Loader												
2016 Ford 1/2 Ton												
2015 Mack Tandem												
2015 Mack Truck												
2017 Mack Tandem Plow & Wing												
1996 Volvo/L-70 Loader												
2002 Volvo/G740 Grader												

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2042	2044	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
2014 1/2 Ton Truck												
Gravel Packer												
GPS Indicators												
Sidewalk Plow blower & broom												
Sweeper Brush												
Grader												
Stoco Shop Furnace												
Culvert Steamer												
Culvert Steamer												
Hunt Rd Well - WDS												
Marlbank Rd Well WDS												
Weigh scales												
WDS Compactor 936 Cat												
WDS Scale Bldg										12,856.09		
WDS Depot					141,733.60							
2007 JD 605C Crawler Loader												
Total Costs	30,000.00	10,000.00	166,106.00	20,000.00	181,733.60	140,000.00	156,082.63	1,061,850.00	60,000.00	12,856.09	50,000.00	10,000.00
Gas Tax Funding												
OCIF Funding												
Other Grants												
Current Waste Reserve Fund Used					141,733.60					12,856.09		
Current Road Reserve Used												
Current Bridge Reserve Used												
Current Water Reserve												
Current Sewer Reserve												
Remaining Amounts to be Funded	30,000.00	10,000.00	166,106.00	20,000.00	40,000.00	140,000.00	156,082.63	1,061,850.00	60,000.00	-	50,000.00	10,000.00
2022 Transfer to Reserves Requirement	1,428.57	434.78	6,644.24	769.23	1,481.48	5,000.00	5,382.16	35,395.00	1,935.48	-	1,515.15	294.12

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2056	2057	2058	2059	2061	2071	2074	2076	2082	2083	2084
McClellan St - Water											
McClellan St - Sewer											
Dowling Bridge											
Roads - all others noted in AMP											
Bridges - all others noted in AMP											
Water - all others noted in AMP	1,030,000.00	10,000.00	40,000.00	40,000.00			1,000,000.00		1,000,000.00		1,347,437.00
Sewer - all others noted in AMP						5,000,000.00		450,000.00			1,012,468.00
Stormwater - all others noted in AMP										2,330,000.00	
<u>Per TCA (other assets not yet in AMP)</u>											
2 Ton											
Stoco Garage											
Stoco Sand Dome											
Marlbank Sand Dome											
Countryman Garage											
Countryman Salt Dome											
Actinolite Garage											
Actinolite Sand Dome											
Quanset Hut											
PW Dome											
2006 Case/580 Backhoe											
2008 550 Ford Dump Truck/Plow											
New Dump truck/plow											
2008 Sterling Lt9513 Tandem											
2008 F250 Pickup											
2011 Intern 7600 Tandem											
2011 Excavator											
2012 Intern 7600 Tandem											
1997 Holland Tractor											
2020 Ford F150											
2013 John Deere Loader											
2016 Ford 1/2 Ton											
2015 Mack Tandem											
2015 Mack Truck											
2017 Mack Tandem Plow & Wing											
1996 Volvo/L-70 Loader											
2002 Volvo/G740 Grader											

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2056	2057	2058	2059	2061	2071	2074	2076	2082	2083	2084
2014 1/2 Ton Truck											
Gravel Packer											
GPS Indicators											
Sidewalk Plow blower & broom											
Sweeper Brush											
Grader											
Stoco Shop Furnace											
Culvert Steamer					17,512.90						
Culvert Steamer											
Hunt Rd Well - WDS											
Marlbank Rd Well WDS											
Weigh scales											
WDS Compactor 936 Cat											
WDS Scale Bldg											
WDS Depot											
2007 JD 605C Crawler Loader											
Total Costs	1,030,000.00	10,000.00	40,000.00	40,000.00	17,512.90	5,000,000.00	1,000,000.00	450,000.00	1,000,000.00	2,330,000.00	2,359,905.00
Gas Tax Funding											
OCIF Funding											
Other Grants											
Current Waste Reserve Fund Used											
Current Road Reserve Used											
Current Bridge Reserve Used											
Current Water Reserve											
Current Sewer Reserve											
Remaining Amounts to be Funded	1,030,000.00	10,000.00	40,000.00	40,000.00	17,512.90	5,000,000.00	1,000,000.00	450,000.00	1,000,000.00	2,330,000.00	2,359,905.00
2022 Transfer to Reserves Requirement	29,428.57	277.78	1,081.08	1,052.63	437.82	100,000.00	18,867.92	8,181.82	16,393.44	37,580.65	37,458.81

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2085	2088	2089	2090	2098	2099	2101	2102	2106	2107	2108
McClellan St - Water											
McClellan St - Sewer											
Dowling Bridge											
Roads - all others noted in AMP											
Bridges - all others noted in AMP											
Water - all others noted in AMP			160,650.00		1,500,000.00	258,400.00	430,950.00	204,000.00	774,350.00	197,200.00	527,000.00
Sewer - all others noted in AMP						132,000.00	186,000.00	116,000.00		187,000.00	244,500.00
Stormwater - all others noted in AMP	2,610,000.00	270,000.00		580,000.00							
<u>Per TCA (other assets not yet in AMP)</u>											
2 Ton											
Stoco Garage											
Stoco Sand Dome											
Marlbank Sand Dome											
Countryman Garage											
Countryman Salt Dome											
Actinolite Garage											
Actinolite Sand Dome											
Quanset Hut											
PW Dome											
2006 Case/580 Backhoe											
2008 550 Ford Dump Truck/Plow											
New Dump truck/plow											
2008 Sterling Lt9513 Tandem											
2008 F250 Pickup											
2011 Intern 7600 Tandem											
2011 Excavator											
2012 Intern 7600 Tandem											
1997 Holland Tractor											
2020 Ford F150											
2013 John Deere Loader											
2016 Ford 1/2 Ton											
2015 Mack Tandem											
2015 Mack Truck											
2017 Mack Tandem Plow & Wing											
1996 Volvo/L-70 Loader											
2002 Volvo/G740 Grader											

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2085	2088	2089	2090	2098	2099	2101	2102	2106	2107	2108
2014 1/2 Ton Truck											
Gravel Packer											
GPS Indicators											
Sidewalk Plow blower & broom											
Sweeper Brush											
Grader											
Stoco Shop Furnace											
Culvert Steamer											
Culvert Steamer											
Hunt Rd Well - WDS											
Maribank Rd Well WDS											
Weigh scales											
WDS Compactor 936 Cat											
WDS Scale Bldg											
WDS Depot											
2007 JD 605C Crawler Loader											
Total Costs	2,610,000.00	270,000.00	160,650.00	580,000.00	1,500,000.00	390,400.00	616,950.00	320,000.00	774,350.00	384,200.00	771,500.00
Gas Tax Funding											
OCIF Funding											
Other Grants											
Current Waste Reserve Fund Used											
Current Road Reserve Used											
Current Bridge Reserve Used											
Current Water Reserve											
Current Sewer Reserve											
Remaining Amounts to be Funded	2,610,000.00	270,000.00	160,650.00	580,000.00	1,500,000.00	390,400.00	616,950.00	320,000.00	774,350.00	384,200.00	771,500.00
2022 Transfer to Reserves Requirement	40,781.25	4,029.85	2,362.50	8,405.80	19,480.52	5,005.13	7,711.88	3,950.62	9,110.00	4,467.44	8,867.82

Municipality of Tweed
Long Term Capital Plan - Public Works Water Sewer

Asset	2109	2111	2112	2115
McClellan St - Water				
McClellan St - Sewer				
Dowling Bridge				
Roads - all others noted in AMP				
Bridges - all others noted in AMP				
Water - all others noted in AMP	1,215,500.00	1,345,550.00		280,500.00
Sewer - all others noted in AMP	673,000.00	783,998.00		156,000.00
Stormwater - all others noted in AMP			10,000.00	

Per TCA (other assets not yet in AMP)

2 Ton
Stoco Garage
Stoco Sand Dome
Marlbank Sand Dome
Countryman Garage
Countryman Salt Dome
Actinolite Garage
Actinolite Sand Dome
Quanset Hut
PW Dome
2006 Case/580 Backhoe
2008 550 Ford Dump Truck/Plow
New Dump truck/plow
2008 Sterling Lt9513 Tandem
2008 F250 Pickup
2011 Intern 7600 Tandem
2011 Excavator
2012 Intern 7600 Tandem
1997 Holland Tractor
2020 Ford F150
2013 John Deere Loader
2016 Ford 1/2 Ton
2015 Mack Tandem
2015 Mack Truck
2017 Mack Tandem Plow & Wing
1996 Volvo/L-70 Loader
2002 Volvo/G740 Grader

Municipality of Tweed
 Long Term Capital Plan - Public Works Water Sewer

Asset	2109	2111	2112	2115
2014 1/2 Ton Truck				
Gravel Packer				
GPS Indicators				
Sidewalk Plow blower & broom				
Sweeper Brush				
Grader				
Stoco Shop Furnace				
Culvert Steamer				
Culvert Steamer				
Hunt Rd Well - WDS				
Marlbank Rd Well WDS				
Weigh scales				
WDS Compactor 936 Cat				
WDS Scale Bldg				
WDS Depot				
2007 JD 605C Crawler Loader				
Total Costs	1,888,500.00	2,129,548.00	10,000.00	436,500.00
Gas Tax Funding				
OCIF Funding				
Other Grants				
Current Waste Reserve Fund Used				
Current Road Reserve Used				
Current Bridge Reserve Used				
Current Water Reserve				
Current Sewer Reserve				
Remaining Amounts to be Funded	1,888,500.00	2,129,548.00	10,000.00	436,500.00
2022 Transfer to Reserves Requirement	21,460.23	23,661.64	109.89	4,643.62

**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
01-310-58131	Vanderwater Road	702,860.00						702,860.00		-	Hwy 37 to Ervine Rd 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
01-310-58131	Victoria Cemetery fencing	-								-	750' of 4' chain link, 9 gauge mesh, residential frame with single vehicle gate and double vehicle gate
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	-	
		<u>1,978,385.00</u>	<u>-</u>	<u>331,368.00</u>	<u>-</u>	<u>642,656.34</u>	<u>-</u>	<u>741,517.00</u>	<u>108,500.00</u>	<u>154,343.66</u>	
01-330-58014	GRAVEL PIT Esker Rd Pit Licence	13,590.00					13,590.00			-	
		<u>13,590.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,590.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	
01-410-58022	SANITARY SEWER OCWA	16,667.00				16,667.00				-	
		<u>16,667.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,667.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
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 Tower Interior Coating									-	
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				-	
		<u>1,130,408.51</u>	<u>404,800.00</u>	<u>337,333.33</u>	<u>-</u>	<u>388,275.18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
01-440-58000	BluMetric Hunt Road	22,400.00					22,400.00			-	
01-440-58000	BluMetric Marlbank Road	5,700.00					5,700.00			-	
		<u>28,100.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,100.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Municipal Tweed
Long Term Capital Plan - Community Development, Parks, and Recreation Departments

Asset	Year Acquired/ Last Updated	Expected Replacement/ Renovation	Historical Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Arena	2010	2030	1,255,899.85	127,000.00	105,000.00	65,000.00	20,000.00					2,000,000.00	140,000.00	
Arena Hot Water Tank	2013	2023	1,765.54		1,765.54									
Arena Lights	2017	2032	176,684.45											176,684.45
Arena Dehumidifiers	2014	2022	31,545.60	45,000.00						50,000.00				
Zamboni (includes refurb and ice)	2006	2024	160,694.33			185,000.00			5,000.00			5,000.00		
Arena cooling tower	2015	2025	15,912.00				15,912.00							
Arena compressor	2017	2032	28,317.30											35,000.00
Cameras - parking lot		2022		3,000.00										
Canteen - Grill		2022		1,500.00										
Scrolling Message Board		2022		1,650.00										
Control Box for Score clock		2022		6,000.00										
Sound system upgrades		2022		15,000.00										
Ice edger		2022		6,000.00					6,000.00					
Floor scrubber		2022		4,000.00										
Marlbank Ball Diamond Fencing	2013	2023	4,273.92		7,500.00									
Ball Diamond Upgrades	2017	2027	48,536.42						48,536.42					
Stoco Ball Diamond Netting	2019	2029	9,259.60								9,259.60			
Ball Diamond Netting	2018	2018	17,641.26							17,641.26				
LED lighting Stoco/Charelton		2022	45,000.00	5,000.00										
Charlton In-Field screenings and edging		2022		10,000.00										
Pumptrack/Skatepark		2022		250,000.00										
New Recreation Area Shelter		2022		40,000.00										
Fencing		2022		5,000.00										
Tree Removal and Replanting	Annual			15,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00		
Garbage and Recycling		2022		5,000.00										
Beach sand		2022		25,000.00										
Aqua Thruster (2)		2022		20,000.00										
Tweed Open Shelter	1992	2032	30,000.00											30,000.00
Park Washroom	1987	2027	34,637.40						34,637.40					
Marlbank Pavillion	2020	2060	94,000.00											
Stoco Pavillion	2016	2031	41,454.06										41,454.06	
Tweed Storage	2012	2032	5,689.42											5,689.42
Barns		2022	-	2,500.00										
Tweed Playground Equip	2021	2041	314,574.19											
Marlbank Playground Equip	2017	2037	13,006.28											
Outdoor fitness equipment	2018	2033	50,000.00											
Fountain	2021	2028	10,542.34							10,542.34				
Mower - 13 Kubota	2013	2023	11,571.23		15,000.00									
Benches	2019	2039	4,948.11											
Picnic tables	2019	2039	3,250.72											
Vacuum sweeper	2019	2039	2,784.97											
Riding mower - 15	2015	2025	10,583.04				15,000.00							
Riding mower - Kubota	2020	2030	14,135.00									15,000.00		
Mower		2022		15,000.00										
Truck with Dump Box		2023			70,000.00									
Grass catcher	2016	2036	5,088.00											
Rake for tractor		2022		1,000.00										
Royal Victoria Parkette Gazebo			25,000.00											
Planters		2022		1,000.00										
2009 GMC Pickup	2009	2024	35,000.00			35,000.00								
2018 Dodge Truck	2018	2033	32,555.08											
Decorations	Annual			5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		
Boat Launch	2018	2048	154,326.03											
Boat Launch Parking	2018	2028	14,587.30							14,587.30				

Municipal Tweed
Long Term Capital Plan - Community Development, Parks, and Recreation Departments

Asset	Year Acquired/ Last Updated	Expected Replacement/ Renovation	Historical Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Pool	2010	2022	193,840.02	-	200,000.00									
Pool pumps		2028	8,000.00							8,000.00				
Gas heater to pool		2022		-		152,700.00								
Splash Pad	2015	2035	456,963.02	23,500.00	1,500.00		2,000.00	1,000.00	4,500.00	2,000.00				
Kiwanis Pavillion	2014	2054	96,788.64											
Queensborough Hall	2011	2022	45,062.21	357,000.00										
Actinolite Hall	2011	2051	21,270.26											
Actinolite Furnace	2019	2039	6,410.88											
Thomasburg Hall	2012	2052	18,426.98											
Thomasburg Furnace	2019	2039	3,943.20											
Jailhouse Signage	2013	2033	2,947.52											
Jailhouse Building	1898	2040	7,880.40											
Hydrant Painting		Annual		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00		
Banners		2022		6,000.00										
Tweed Welcome Signs	2019	2039	8,242.24											
Total Costs			3,573,038.81	999,150.00	415,765.54	452,700.00	67,912.00	16,000.00	113,673.82	117,770.90	24,259.60	2,035,000.00	181,454.06	247,373.87
Other grants				541,400.00										
Parks and recreation reserve to				77,340.50										
Parkland reserve fund to use				43,154.19										
Splash pad reserve to use				1,250.00										
Pool reserve to use				-	89,000.00									
Heritage reserve to use														
Arena reserve to use				103,623.00	-	-	-							
Remaining Amounts to be Funded				232,382.31	326,765.54	452,700.00	67,912.00	16,000.00	113,673.82	117,770.90	24,259.60	2,035,000.00	181,454.06	247,373.87
2022 Transfer to Reserves Requirement			710,528.82	-	163,382.77	150,900.00	16,978.00	3,200.00	18,945.64	16,824.41	3,032.45	226,111.11	18,145.41	22,488.53
5 year basis only - arena			147,527.44											
5 year basis only - parks			91,478.97											
5 year basis only - splashpad			2,200.00											
5 year basis only - pool			106,400.00											
5 year basis only - community development/heritage			5,800.00											

Municipality of Tweed
Long Term Capital Plan - Community Development, Parks, and Recreation Departments

Asset	2033	2035	2036	2037	2039	2040	2041	2048	2051	2052	2054	2060
Arena												
Arena Hot Water Tank												
Arena Lights												
Arena Dehumidifiers												
Zamboni (includes refurb and ice)												
Arena cooling tower												
Arena compressor												
Cameras - parking lot												
Canteen - Grill												
Scrolling Message Board												
Control Box for Score clock												
Ice edger												
Floor scrubber												
Marbank Ball Diamond Fencing												
Ball Diamond Upgrades												
Stoco Ball Diamond Netting												
Ball Diamond Netting												
LED lighting Stoco/Charelton												
Charlton In-Field screenings and												
Pumptrack/Skatepark												
New Recreation Area Shelter												
Fencing												
Tree Removal and Replanting												
Garbage and Recycling												
Beach sand												
Aqua Thruster (2)												
Tweed Open Shelter												
Park Washroom												
Marbank Pavilion												94,000.00
Stoco Pavilion												
Tweed Storage												
Barns												
Tweed Playground Equip								314,574.19				
Marbank Playground Equip					13,006.28							
Outdoor fitness equipment	50,000.00											
Fountain												
Mower - 13 Kubota												
Benches					4,948.11	2,500.00	2,500.00					
Picnic tables					3,250.72							
Vacuum sweeper					2,784.97							
Riding mower - 15												
Riding mower - Kubota												
Mower												
Truck with Dump Box												
Grass catcher			5,088.00									
Rake for tractor												
Royal Victoria Parkette Gazebo												
Planters												
2009 GMC Pickup												
2018 Dodge Truck	32,555.08											
Decorations												
Boat Launch								175,000.00				
Boat Launch Parking												
Pool												
Pool pumps												

Municipality of Tweed
 Long Term Capital Plan - Community Development, Parks, and Recreation Departments

Asset	2033	2035	2036	2037	2039	2040	2041	2048	2051	2052	2054	2060
Gas heater to pool												
Splash Pad		456,963.02										
Kiwanis Pavilion											96,788.64	
Queensborough Hall									45,062.21			
Actinolite Hall									21,270.26			
Actinolite Furnace					6,410.88							
Thomasburg Hall										18,426.98		
Thomasburg Furnace					3,943.20							
Jailhouse Signage	2,947.52											
Jailhouse Building						7,880.40						
Hydrant Painting												
Banners												
Tweed Welcome Signs					8,242.24							
Total Costs	85,502.60	456,963.02	5,088.00	13,006.28	29,580.12	10,380.40	317,074.19	175,000.00	66,332.47	18,426.98	96,788.64	94,000.00
Other grants												
Parks and recreation reserve to												
Parkland reserve fund to use												
Splash pad reserve to use												
Pool reserve to use												
Heritage reserve to use	2,947.52					7,880.40						
Arena reserve to use												
Remaining Amounts to be	82,555.08	456,963.02	5,088.00	13,006.28	29,580.12	2,500.00	317,074.19	175,000.00	66,332.47	18,426.98	96,788.64	94,000.00
2022 Transfer to Reserves	6,879.59	32,640.22	339.20	812.89	1,643.34	131.58	15,853.71	6,481.48	2,211.08	594.42	2,932.99	2,410.26
5 year basis only - arena												
5 year basis only - parks												
5 year basis only - splashpad												
5 year basis only - pool												
5 year basis only - community development/heritage												

**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
01-510-58000	Recreation Area Shelter	40,000.00				40,000.00				-	
01-510-58000	Repainting barns	2,500.00								2,500.00	50% Fairboard
01-510-58000	Royal Victoria Parkette Gazebo	-								-	
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	
01-510-58038	PARKS Planters	1,000.00								1,000.00	
01-510-58039	Christmas/Seasonal Decorations	5,000.00				5,000.00				-	
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	Pumptrack/skatepark	250,000.00			200,000.00			43,154.19		6,845.81	
01-510-58050	Fencing	5,000.00								5,000.00	
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>399,500.00</u>	-	-	200,000.00	80,000.00	-	43,154.19	-	<u>76,345.81</u>	
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	
01-516-58014	HAMLET REC Queensborough Hall In	-								-	
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	<u>9,000.00</u>	
01-520-58000	Arena - upstairs renovations	25,000.00				25,000.00				-	
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				623.00				2,377.00	
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>209,150.00</u>	-	-	85,000.00	103,623.00	-	-	-	<u>20,527.00</u>	
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	-	-	-	<u>22,250.00</u>	
01-555-58000	Pool liner	-				-				-	
01-555-58052	Gas heater to pool	-				-				-	
		<u>-</u>	-	-	-	-	-	-	-	<u>-</u>	
01-125-58017	Hydrant Painting	4,000.00								4,000.00	
01-125-58132	Banners	6,000.00								6,000.00	
		<u>10,000.00</u>	-	-	-	-	-	-	-	<u>10,000.00</u>	

CORPORATION OF THE MUNICIPALITY OF TWEED

BY-LAW NO. 2021-24

SCHEDULE 'A'

WATER and SEWER - SCHEDULE OF RATES

Regular Rates effective for water used on and after July 1, 2021
 Overage Rates effective for water used on and after July 1, 2021

Minimum Water Bill for Three Months (times factor of 1) equals \$93.59
 (Entitles customer to 36 cubic meters or 7,920 gallons of water for three months)
 Note: 1 cubic meter equals 220 gallons.

Rate per cubic meter over base consumption equals \$1.271

Minimum Sewer Bill for Three Months (times factor of 1) equals \$103.21

Rate per cubic meter over base consumption equals \$1.429

Times Factors are based on the size of water meter or number of customers per water meter.

WATER RATES:

<u>Rate No.</u>	<u>Times Factor</u>	<u>Base Consumption For Three Months</u>	<u>Minimum Charge</u>	<u>Rate Per Cubic Meter Over Base Consumption</u>
1	1	0-36m ³	93.59	\$1.297
2	2	0-72m ³	187.18	\$1.297
3	3	0-108m ³	280.77	\$1.297
4	7	0-252m ³	655.13	\$1.297
5	4	0-144m ³	374.36	\$1.297
6	8	0-288m ³	748.72	\$1.297
7	9	0-324m ³	842.31	\$1.297
8	11	0-396m ³	1,029.49	\$1.297
9	16	0-576m ³	1,497.44	\$1.297
10	18	0-648m ³	1,684.62	\$1.297
11	20	0-720m ³	1,871.80	\$1.297
12	6	0-216m ³	561.54	\$1.297
14	32	0-1,152m ³	2,994.88	\$1.297

SEWER RATES:

<u>Rate No.</u>	<u>Times Factor</u>	<u>Base Consumption For Three Months</u>	<u>Minimum Charge</u>	<u>Rate Per Cubic Meter Over Base Consumption</u>
1	1	0-36m ³	103.21	\$1.429
2	2	0-72m ³	206.42	\$1.429
3	3	0-108m ³	309.63	\$1.429
4	7	0-252m ³	722.47	\$1.429
5	4	0-144m ³	412.84	\$1.429
6	8	0-288m ³	825.68	\$1.429
7	9	0-324m ³	928.89	\$1.429
8	11	0-396m ³	1,135.31	\$1.429
9	16	0-576m ³	1,651.36	\$1.429
10	18	0-648m ³	1,857.78	\$1.429
11	20	0-720m ³	2,064.20	\$1.429
12	6	0-216m ³	619.26	\$1.429
13	N/A	Flat Rate	103.21	N/A
14	32	0-1,152m ³	3,302.72	\$1.429

**BY-LAW NO. 2021-40
SCHEDULE 'A'**

USER FEES

<u>Administration:</u>	Photocopying – black & white	\$0.25 per page	
	Photocopying – colour	\$1.00 per page	
	Bag Tags	\$2.00 each	
	Yard Sale Permit	\$5.00	
	Blue Box	Full Cost Recovery	
	Lottery Licence	3% of total prize value; subject to minimum fee of \$5.00 and maximum fee of \$250.00.	
	Break Open Ticket Licence for Not-For-Profit/Charitable Tweed-based Organization	\$25.00 per year	
	Marriage Licence	\$100.00	
	Burial Permit	\$10.00	
	Commissioner of Oaths	\$10.00 for first 5 pages and \$1.00 per page thereafter	
	Tax Certificate (incl. Work Orders; Liens)	\$75.00	<i>proposed \$100.00</i>
	NSF Cheque Fee	\$50.00	
	Display Signs (on municipal property)	\$50.00 per year	<i>proposed \$125.00</i>
	Zoning Letter	\$75.00	<i>proposed \$125.00</i>
	Zoning Compliance	\$75.00	<i>proposed \$984.00</i>
	Zoning Amendment	\$600.00	<i>proposed \$601.00</i>
	Minor Variance	\$400.00	
	Parkland Fee	\$750.00	
	Road Closing	Applicant pays all costs (advertising, legal, etc.)	
<u>Animal Control:</u>	Fees set as per By-law No. 2014-07, as amended:		
	Dog Tag per calendar year:	January 1st - March 31st	\$15.00/dog
		April 1st - December 31st	\$45.00/dog
	Kennel Licence per calendar year:	January 1st - March 31st	\$100.00/licence
		April 1st - December 31st	\$150.00/licence
<u>Building & Plumbing:</u>	Fees set as per By-law No. 2021-34, as amended.		
<u>Fire:</u>	Burning Permit:	\$15.00 each per calendar year	
	Inspection:	\$125.00	<i>proposed \$150.00</i>
	Return Inspection:	\$15.00	<i>proposed \$75.00</i>
<u>Recreation:</u>	Arena Ice Rental:	\$138.00/hour (includes HST) Prime Time Rate	<i>proposed \$145.00</i>
		\$90.00/hour (includes HST) Non-Prime Time	<i>proposed \$92.00</i>
		\$98.00/hour (includes HST) Minor Hockey & Figure Skating in Prime Time Hours	<i>proposed \$102.00</i>
	Prime Time Hours:	Rentals after 5:30 p.m. Monday to Friday and all-day Saturday & Sunday	
	Arena - Summer Use:	Receptions \$600.00 (includes tables and chairs) plus a damage deposit of \$250.00 \$42.00/hour (includes HST) for Ball Hockey, etc.	
	Arena Sign Rental:	Wall Signs \$113.00/season (includes HST) Board Signs \$226.00/season (includes HST) Protective Cover for 1st time Board Sign Purchase \$100.00	<i>proposed \$113.00</i>
		Zamboni Signs \$282.50/season (includes HST)	<i>proposed \$452.00</i>
		Corporate Sponsorship of Public Skating \$56.50 (includes HST)	
	Ball Diamond Rental:	\$27.00 (includes HST) for day use \$33.00 (includes HST) for evening use \$20.00 (includes HST) for day use - youth rate \$25.00 (includes HST) for evening use - youth rate \$60.00 (includes HST) per day for tournaments \$100.00 (includes HST) for Corporate day use	
	Soccer Field Rental:	Tweed Soccer Association - \$1,500.00/season (includes HST) Outside Groups - \$26.00 (includes HST)	<i>proposed \$27.00</i>
		Outside Groups – Tournaments/day - \$56.00 (includes HST)	<i>proposed \$60.00</i>
	Splash Pad:	Outside School Groups - \$2.00/person (includes HST)	
<u>Public Works:</u>	Entrance Permit:	Municipality recovers all costs incurred for work carried out which includes the cost of culvert, gravel, and staff hours. Administration Fee - \$100.00 plus applicable Deposit Residential Deposit - \$500.00; Commercial Deposit - \$1,000.00	

CORPORATION OF THE MUNICIPALITY OF TWEED

BY-LAW NO. 2020-31

SCHEDULE 'B'

Waste Disposal Site Schedule of Fees

RESIDENTIAL RATES - Non-recyclable garbage in CLEAR BAGS ONLY

Regular Bags and Containers as defined in Waste Management By-law	\$2.00
Oversize Bags and Oversize Containers	\$4.00

TIRES -

No tires with rims accepted.	FREE
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ELECTRONICS -

Televisions, Computers, Printers, etc.	FREE
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METAL HOUSEHOLD APPLIANCES -

(Must be placed in scrap metal pile.)

Stoves, Washers, Dryers, Water Tanks, Toasters, Microwaves, Food Processors, Kettles, Lawn Chairs, Decommissioned Refrigerators, Freezers and Air Conditioners, etc.	FREE
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BRUSH -

FREE

BULK ITEMS -

Furniture, Construction Debris, Shingles, Painted & Stained Lumber, etc. **\$130.00 / TON**

LOADS UNDER 350 LBS. -

\$20.00 MINIMUM CHARGE

Construction debris delivered to the Waste Site must result from specific work or project within the Municipality which would be authorized by obtaining a Building Permit or Demolition Permit from the Chief Building Official. A copy of the permit is required to deposit construction debris at the Waste Site.

Tractor Trailers are **NOT** permitted access to the Waste Site.

Projected Reserves and Reserve Funds and Obligatory Reserve Funds

		Jan 1, 2022 Balance	Budgeted Transfers To	Surplus Transferred To	Interest	Transfers From - Operating	Transfers From - Capital	Projected Dec 31, 2022 Balance
<i>Working Capital</i>								
Working Capital	03-100-25000	821,652.41				- 625,000.00		196,652.41
<i>General Government</i>								
Municipal Building	03-100-25800	364,610.69	350,000.00				- 152,225.87	562,384.82
Administration capital	03-100-25809	24,099.64	6,550.00				- 12,500.27	18,149.37
Modernization	03-100-25750	39,645.36					- 26,816.42	12,828.94
<i>Protection Services</i>								
Fire equipment	03-100-25600	227,639.10	55,750.00			- 28,639.10	- 60,000.00	194,750.00
Firehall	03-100-25601	23,202.02					- 23,202.02	-
Fire Equip mtce	03-100-25602	20,000.00						20,000.00
Firefighter wage overage	03-100-25603	15,000.00						15,000.00
<i>Transportation Services</i>								
Public Works	03-100-25110	398,656.34					- 398,656.34	-
Public Works - Winter Mtce	03-100-25111	100,000.00						100,000.00
Public Works - Bridges	03-100-25112	244,514.71	100,000.00				- 244,000.00	100,514.71
Public Works - Overtime	03-100-25113	15,000.00						15,000.00
Public Works - Mtce Contingency	03-100-25200	15,000.00	100,000.00					115,000.00
<i>Environmental Services</i>								
Water	03-100-25400	650,228.28	146,031.00			- 25,726.00	- 362,549.18	407,984.10
Sewer	03-100-25400	615,352.72	144,793.00			- 16,667.00		743,478.72
<i>Recreation Services</i>								
Parks and recreation	03-100-25804	109,254.37	45,740.00				- 80,000.00	74,994.37
Kiwanis Playground	03-100-25804	22,330.73						22,330.73
Arena	03-100-25500	114,221.00	73,765.00				- 103,623.00	84,363.00
Soccer	03-100-25808	745.56						745.56
Splashpad	03-100-25810	2,750.00	2,200.00				- 1,250.00	3,700.00
Pool	03-100-25811	89,000.00	53,200.00					142,200.00
Heritage	03-100-25801	31,805.90	5,800.00					37,605.90
Hamlets (see below)	03-100-25803	72,995.85						72,995.85
<i>Planning and Development</i>								
Community Improvement	03-100-25201	41,988.75						41,988.75
Teeny Tiny Summit	03-100-25807	3,165.23						3,165.23
		<u>4,062,858.66</u>	<u>1,083,829.00</u>	-	-	- 696,032.10	- 1,464,823.10	<u>2,985,832.46</u>
Aggregate	04-100-26000	208,204.94			2,400.00		- 13,590.00	197,014.94
Waste Site	04-100-26500	1,273,384.60	327,343.00		20,000.00	- 118,700.00		1,502,027.60
		<u>1,481,589.54</u>	<u>327,343.00</u>	-	<u>22,400.00</u>	<u>- 118,700.00</u>	<u>- 13,590.00</u>	<u>1,699,042.54</u>

Projected Reserves and Reserve Funds and Obligatory Reserve Funds

		Jan 1, 2022 Balance	Budgeted Transfers To	Surplus Transferred To	Interest	Transfers From - Operating	Transfers From - Capital	Projected Dec 31, 2022 Balance
Parkland	04-100-26600	42,789.28	1,500.00		200.00		- 43,154.19	1,335.09
Gas Tax	04-100-26800	377,297.00	383,373.00		1,500.00		- 741,517.00	20,653.00
		<u>420,086.28</u>	<u>384,873.00</u>	-	<u>1,700.00</u>	-	<u>- 784,671.19</u>	<u>21,988.09</u>

Hamlets - feeds above account

Actinolite - hall		17,800.40						17,800.40
Actinolite - beautification		1,695.43						1,695.43
Marbank - ball diamond		10,399.85						10,399.85
Marbank - beautification		5,114.08						5,114.08
Queensborough - hall		10,738.48						10,738.48
Queensborough - Rebuild donations		2,400.00						2,400.00
Queensborough - beautification		7,465.80						7,465.80
Thomasburg - hall		15,348.43						15,348.43
Thomasburg - beautification		2,033.38						2,033.38
		<u>72,995.85</u>	-	-	-	-	-	<u>72,995.85</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	9,850,528.47	
Capital	<u>4,130,762.20</u>	
	13,981,290.67	
Plus gain on disposition of TCA	155,094.50	Note 3
Less transfers from reserves	(2,293,145.20)	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>11,284,139.97</u></u>	

Budgeted Expenses

Operating	9,547,982.63	
Capital/Non-operating	<u>4,433,308.04</u>	
	13,981,290.67	
Less transfers to reserves	(1,433,572.00)	Note 1
Less TCA additions	(3,523,887.15)	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>11,280,113.52</u></u>	