

2024 Budget

Municipality of Tweed



Agenda

- Understanding Budgeting and Taxation
- Significant Impacts on 2024 Budgeting
- Taxation Overview
- Budget Summary
- Capital Projects
- Reserves and Reserve Funds

Understanding Budgeting and Taxation

Under legislation, the Municipality is required to set a budget establishing the approved expenditures and establishing the expected funding sources for these expenditures.

Budgets have two main categories: operating and capital.

Operating budgets cover all the financial activity relating to regular day-to-day operations for providing the set services approved by Council to the public. These include parks maintenance, road maintenance, staff answering phones, providing fire protection services, policing, etc.

Capital budgets cover all the financial activity relating to the assets owned by the Municipality to provide services. These include buildings, vehicles, roads, water and sewer infrastructure, bridges, etc.

How Municipal Budgets Work

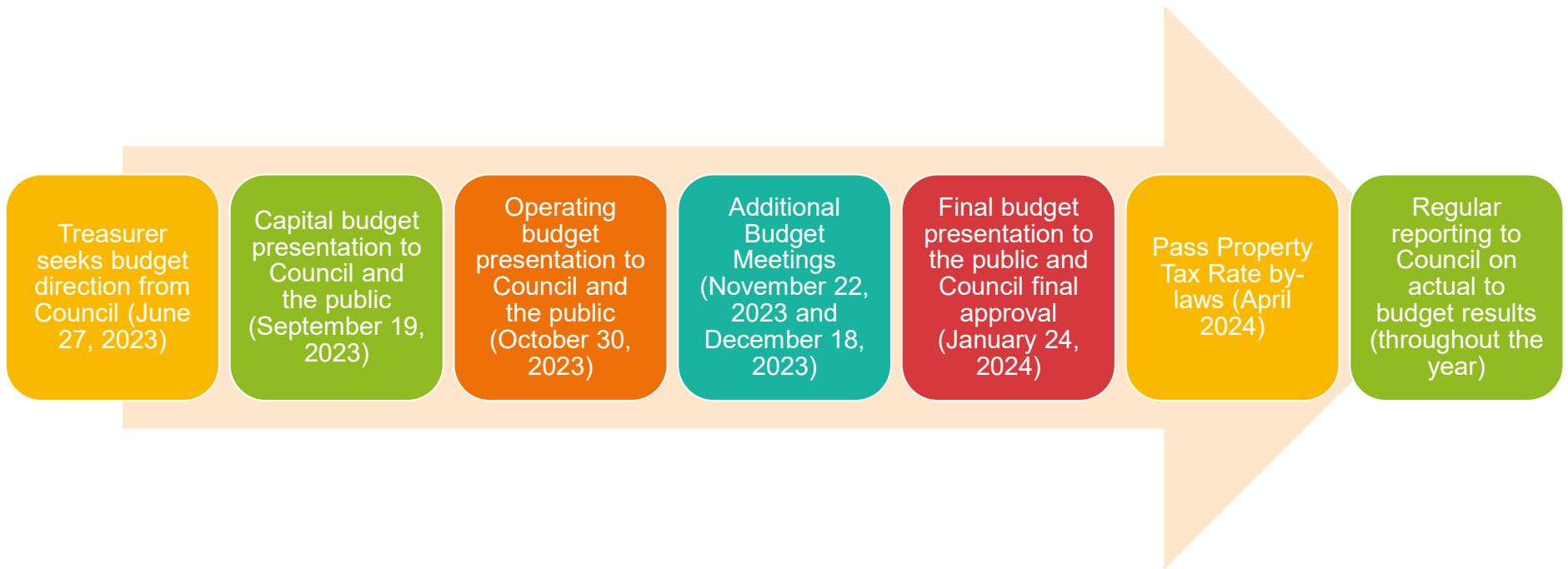
- <https://youtu.be/UG6aksviyFc>

How Property Tax is Calculated

- <https://youtu.be/nrWry5i3TBU>

Understanding Budgeting and Taxation, con't

- Property taxes are the main source of funding for many of the services that the Municipality provides to the residents and taxpayers.
- Under legislation, the Municipality is required to also collect property taxes on behalf of the upper tier (Hastings County) and schoolboards (4 school boards in our area).
- When setting property tax rates each year, Council is setting the municipal rate only but residents are required to pay all 3 portions (municipal, county and education).
- Council is required under Provincial legislation to set property taxes at an amount that balances the budget. Due to this, Council looks at all expenditures, both operating and capital, first and then identifies funding sources available, leaving the remaining amount to property taxation.
- Funding sources come from user fees, grants, loans (internal and external), reserves and reserve funds, and property taxation.



Budget Timeline and Cycle

2024 Significant Costs

\$ 5,448,962.33	Total proposed tax levy for 2024
\$(1,046,606.00)	2024 OPP Policing costs
\$ (440,815.00)	2024 Insurance
\$ (405,250.00)	2024 Gas, Fuel, and Diesel costs
\$ (354,255.71)	2024 Debt (external/internal) Payments from Taxes
\$ (330,000.00)	Tandem Plow Tax Impact
\$ (304,000.00)	2024 Vehicle and Equipment Maintenance costs
\$ (275,000.00)	2024 Sanding and Salting costs
\$ (170,000.00)	2024 Joint Fire Services costs
\$ (168,850.00)	2024 Library costs
\$ (160,000.00)	2024 Contracted Winter Maintenance costs
\$ (143,018.00)	2024 Recycling Fees
\$ (95,000.00)	2024 Firefighter Wages
\$ (90,286.00)	2024 Conservation Authority costs
\$ (90,000.00)	2024 Infrastructure Needs Studies
\$ (89,590.52)	2022 Deficit Partial Funding
\$ (50,000.00)	Sand Dome Repairs
\$ (45,000.00)	2024 Pool Operating Costs
<u>\$ (40,000.00)</u>	2024 By-Law Enforcement Services costs
\$ 1,151,291.10	All other remaining services

2024 Significant Budget Impacts

- From 2004 until 2024, operating expenses increased from \$3,446,775 per year to \$8,859,902.31 per year (increase of \$5,413,127.31)
- In the same time period, property taxes increased only from \$2,038,720 to \$5,448,962.33 (increase of \$3,410,242.33)
- This means that only 63% of the increase in annual operating expenses has been funded from property taxes and is no longer sustainable
- Average tax per household for 2023 for Marmorá & Lake, Stirling-Rawdon, Centre Hastings, Bancroft and Tweed was \$2,327
- The average 2023 tax per household for the Municipality of Tweed was \$1,521
- The proposed 2024 tax increase would increase the average 2023 tax per household to \$1,791, still \$536 per household less than the 2023 comparators

Significant Impacts on 2024 Budget



Funding debt payments and past deficits
\$443,846.23 (9.6% tax levy increase)



Tandem Plow taxation impact \$330,000 (7.13% tax levy increase)



Total increases for above two factors 16.73%



Total Tax increase 17.80%

Significant Future Capital Impacts

- 2022 OSIM Bridge Inspection Reports indicate of the 52 bridges/large culvert structures, 32 require significant maintenance, rehabilitation or replacement within 10 years
- Projected costs of these 41 bridges/large culverts total \$27,190,200 in next 10 years
 - Averages \$2,719,020 per year or 49.90% tax levy increase Equivalent to \$421 per \$100,000 of property assessment each year for 10 years
 - A property assessed at \$300,000 would experience \$1,263 extra in taxes per year for a total of \$12,630 over the 10 years
- Many other capital areas have similar concerns and impacts that were considered by Council

Taxation

Assessments Growth

2024 Assessments were held at the previous amounts by the Province for another year. Only changes relate to in year construction or loss of structures.

2024 Taxable Assessment increase 1.06%

2024 - \$681,809,409

2023 - \$674,672,275

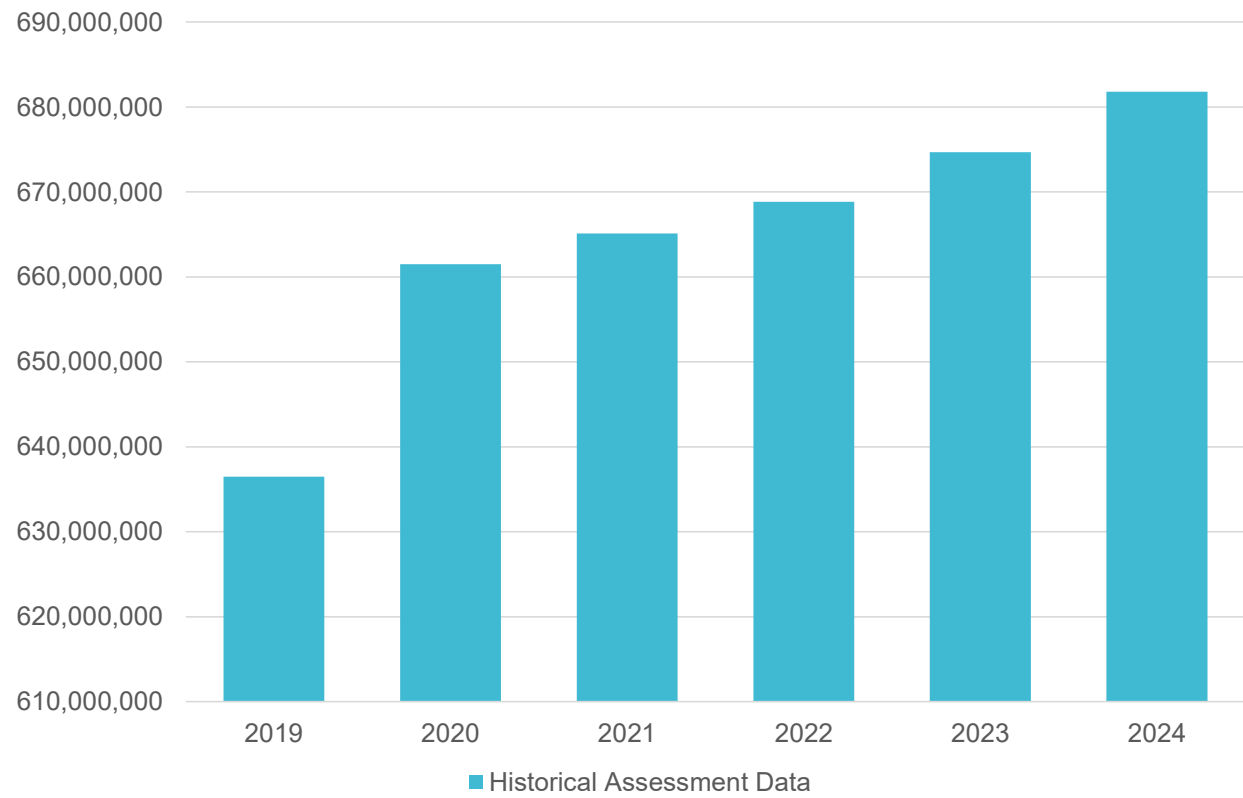
Difference \$7,137,134

The Municipal Property Assessment Corporation (MPAC) is responsible for setting assessment values for all properties and classifying properties in Ontario. The Municipality must apply the tax rate to the assessments provided from MPAC.

Taxation

Assessments
Growth
(Historical)

Historical Assessment Data



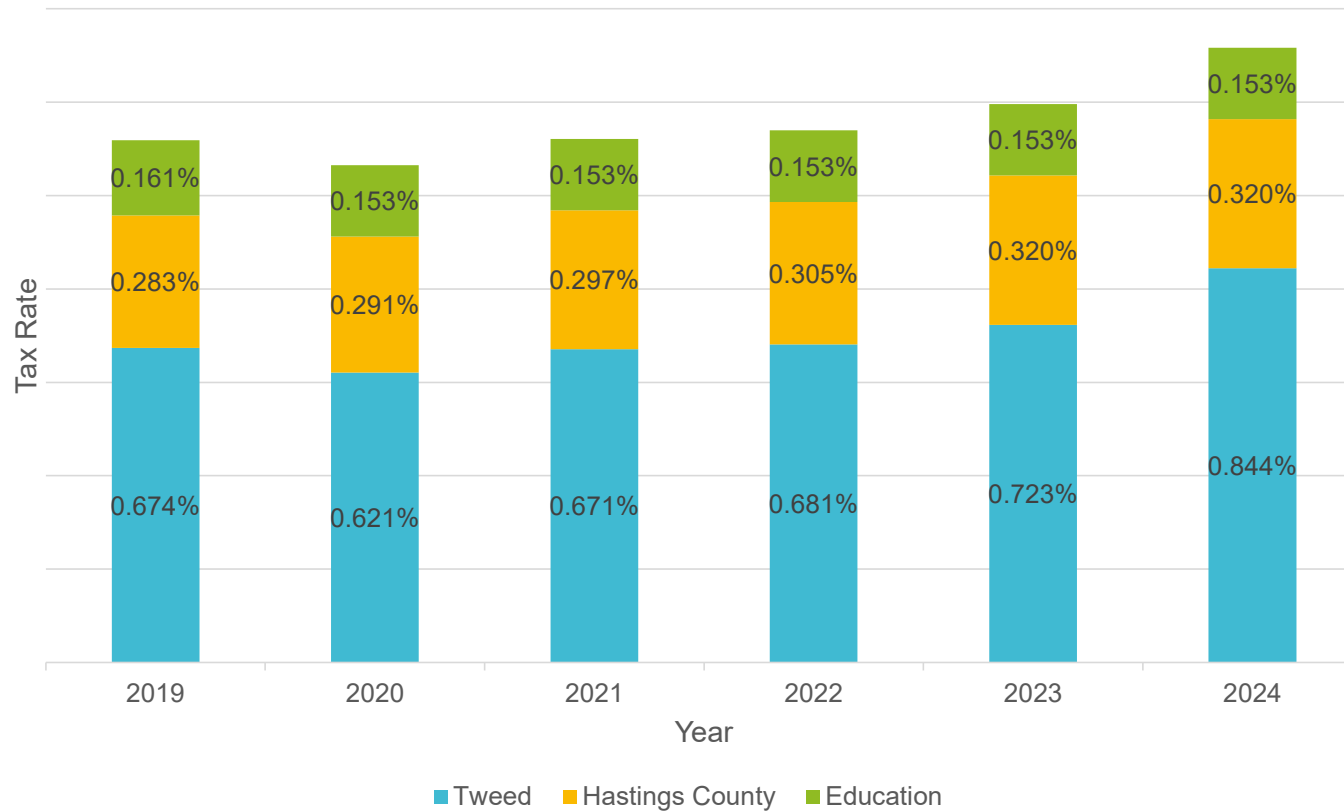
- 2024 Total Municipal Tax Levy - \$5,448,962.33
- 2023 Total Municipal Tax Levy - \$4,625,635.00

- Increase of \$823,327.33 (17.80%)

- Approximate impact per \$100,000 of property assessment for the municipal portion only, in 2024, would be about \$121 for the year. For a property with an assessment of \$172,000, this would be \$208 for the year.

Municipal Tax Levy

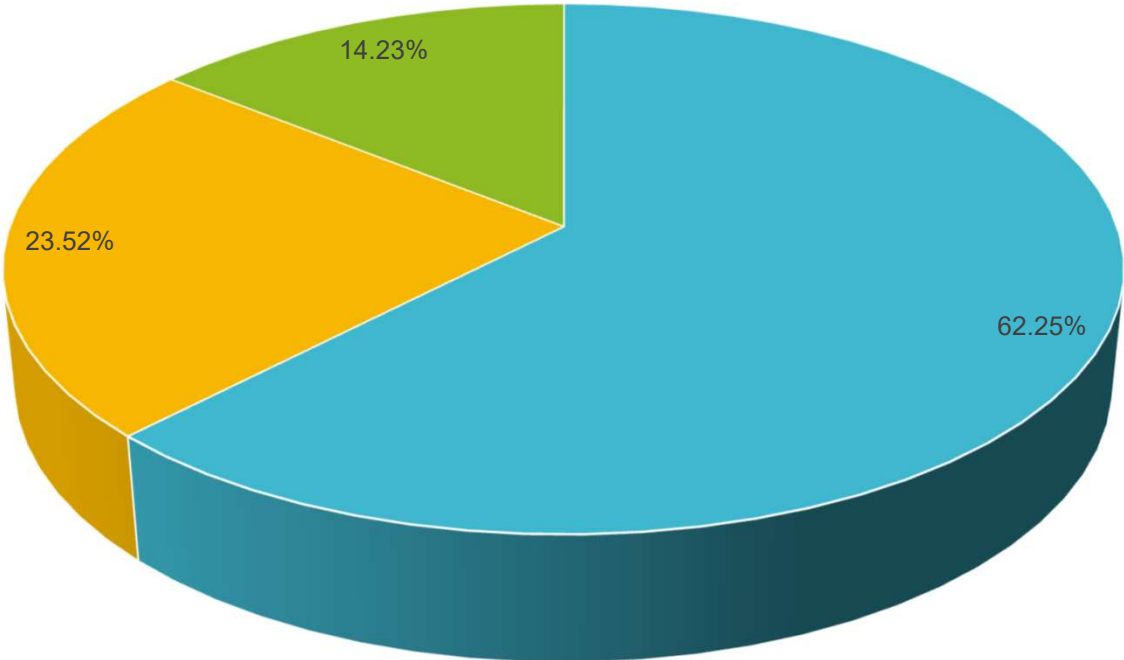
Historical Tax Rate Distribution



Note that 2024 Hastings County Rate is before their budget and is subject to change.

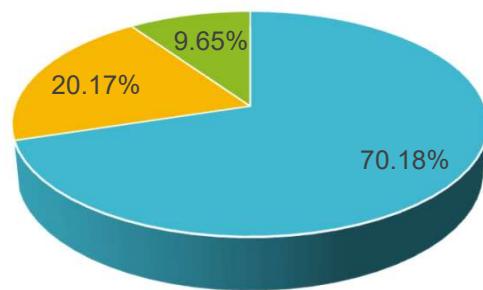
Municipal Tax Distribution

2024 Allocation of Property Tax



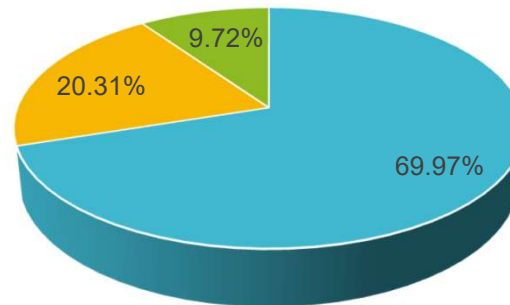
- Tweed
- Hastings County
- Education

2023 Stirling-Rawdon
Allocation of Property Tax



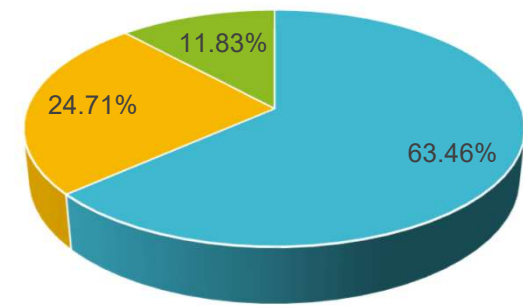
- Stirling-Rawdon
- Hastings County
- Education

2023 Centre Hastings
Allocation of Property Tax



- Centre Hastings
- Hastings County
- Education

2023 Marmora and Lake
Allocation of Property Tax



- Marmora and Lake
- Hastings County
- Education

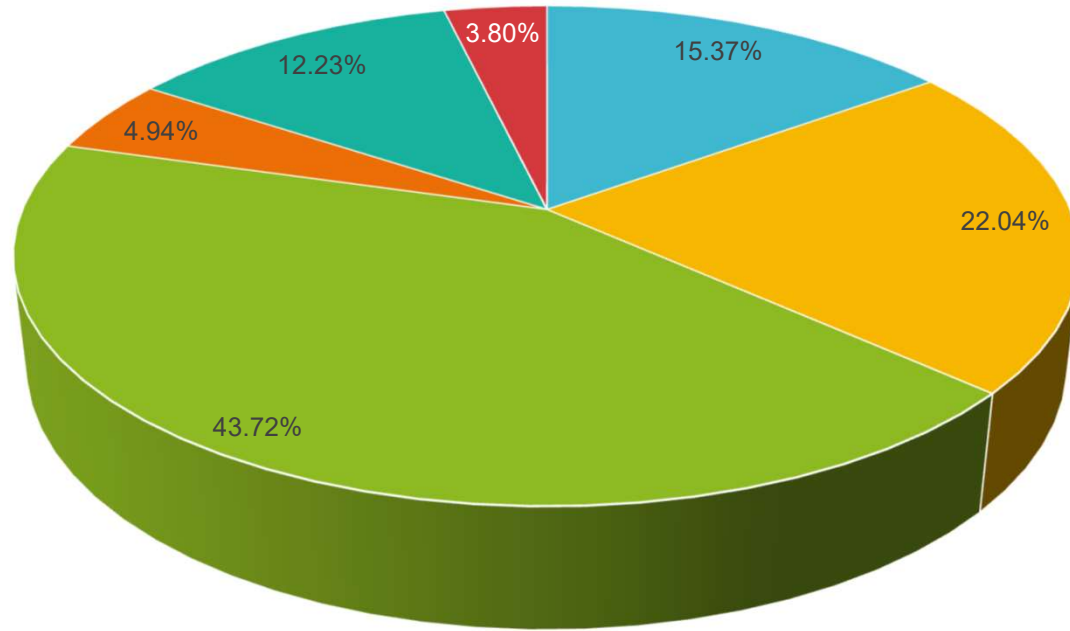
Municipal Tax Levy

For each \$1,000 collected in Municipal Taxes:

\$(420.20)	OMPF & General Reserve
\$ 218.60	Administration
\$ 93.69	Fire
\$ 192.07	Police
\$ 27.74	Other Protection Services
\$ 621.88	Roads
\$ 40.33	Waste Disposal
\$ 70.97	Parks
\$ 42.34	Arena
\$ 31.48	Library
\$ 29.23	Other Recreation
\$ 54.09	Community Development
\$ (2.23)	Rezoning & Minor Variance

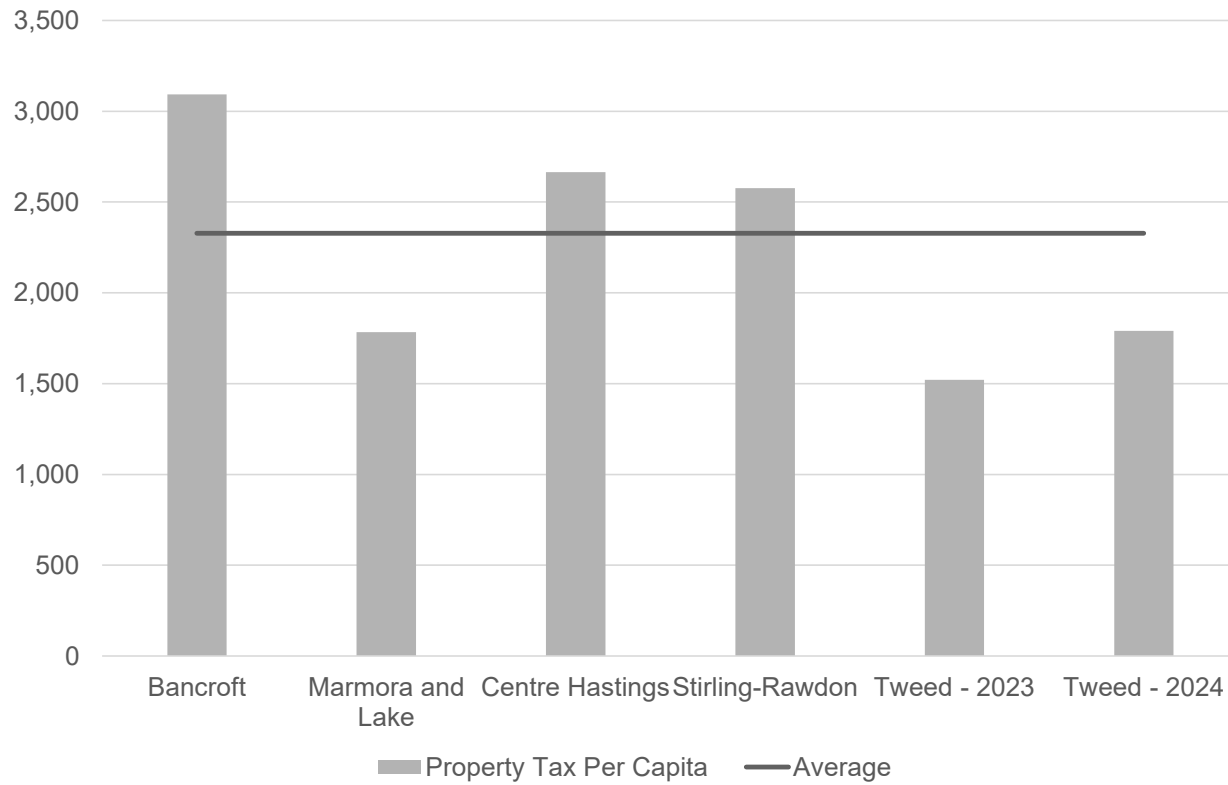
Municipal Tax Levy

Tax Dollar by Function
(excluding OMPF & General Reserve)



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

Property Tax Per Capita



Taxation per
Capita
Comparison

Special Charges on Tax Bill

Streetlights and Curbside Waste Collection

The Municipality recovers the cost for providing these services by charging a separate rate on the tax bill to those properties receiving these services.

The expense for streetlights includes hydro and maintenance costs.

These rates will be established when the final tax rate by-law is passed.

Important Note: Everyone within the Municipality must pay for the bag tags. However, those within the Village that receive curbside collection have to pay an additional fee every year in their taxes to cover the cost of collection in addition to the bag tag fees. Bag tag fees cover the cost of the landfill itself and the additional curbside tax levy covers the cost of curbside pickup.

Water and Sewer Rates

Water – minimum 3 month charge

Rate 1 – \$115.73
Rate 2 - \$231.46
Rate 3 - \$347.19
Rate 4 - \$810.11
Rate 5 - \$462.92
Rate 6 - \$925.84
Rate 7 - \$1,041.57
Rate 8 - \$1,273.03
Rate 9 - \$1,851.68
Rate 10 - \$2,083.14
Rate 11 - \$2,314.60
Rate 12 - \$694.38
Rate 14 - \$3,703.36

Rate per cubic meter over base
\$1.400

Sewer – Minimum 3 Month Charge

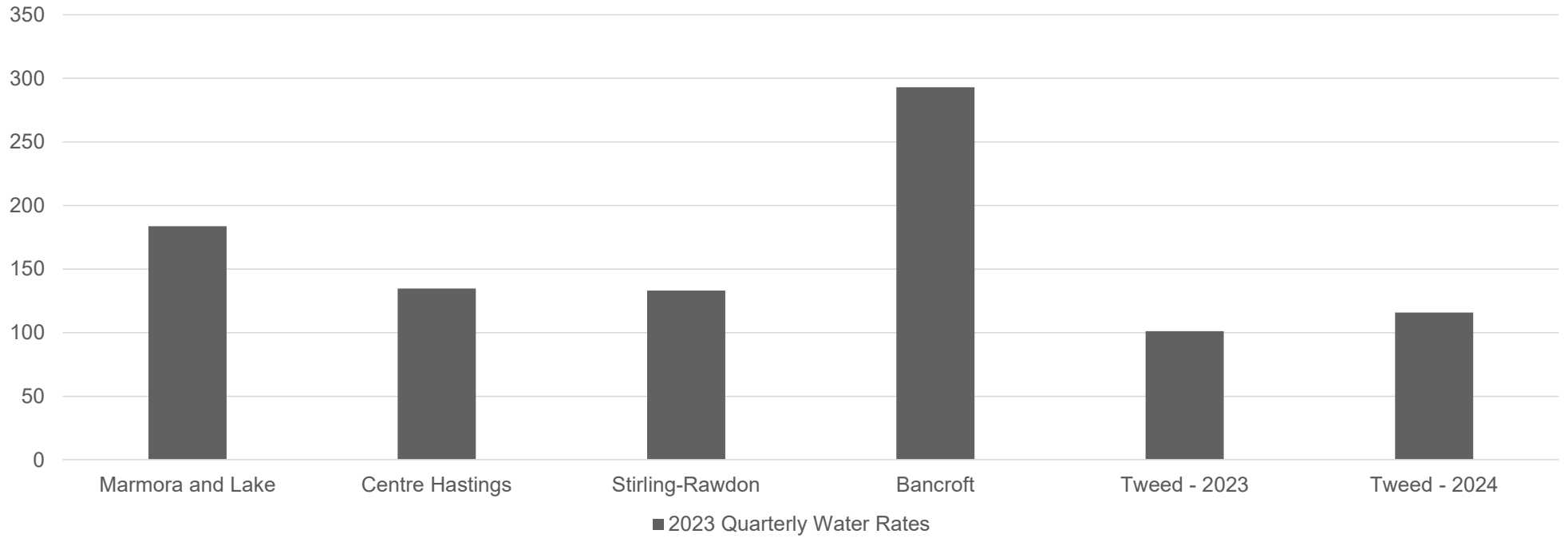
Rate 1 - \$144.66
Rate 2 - \$289.32
Rate 3 - \$433.98
Rate 4 - \$1,012.62
Rate 5 - \$578.64
Rate 6 - \$1,157.28
Rate 7 - \$1,301.94
Rate 8 - \$1,591.26
Rate 9 - \$2,314.56
Rate 10 - \$2,603.88
Rate 11 - \$2,893.20
Rate 12 - \$867.96
Rate 13 – flat rate \$144.66
Rate 14 - \$4,629.12

Rate per cubic meter over base
\$1.540

Water and Sewer Rates

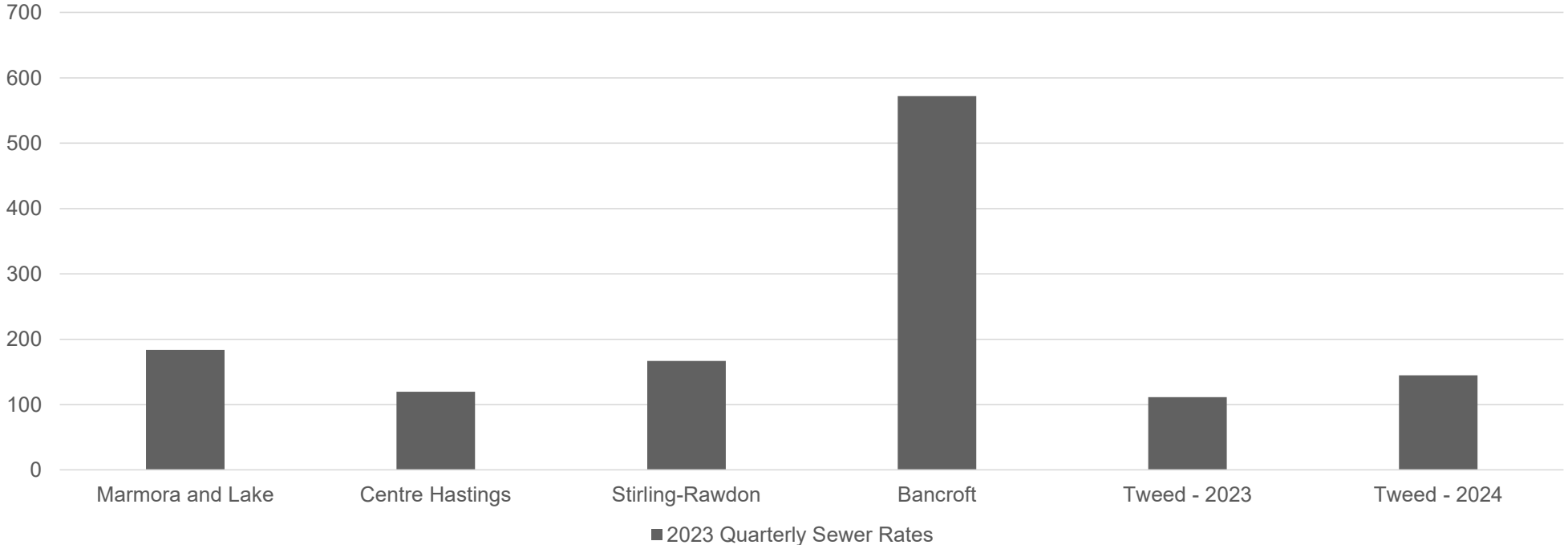
- Water and sewer capital infrastructure has estimated replacement costs of \$34,943,893 over the assets remaining useful lives (\$9,906,690 in the next 10 years)
- Projected water and sewer reserves by end of 2023 at \$411,371.83
- Tweed's quarterly billing rates are substantially lower than comparative municipalities with same amount of population (average of 5 rates in 2023 for quarterly water of \$169.18 and average of 5 rates in 2023 for quarterly sewer of \$230.69)
- Quarterly base water rate at \$115.73 provides only \$33.32 per connection per quarter to capital projects (\$133.28 per year across 1,000 weighted connections = \$133,280)
- Quarterly base sewer rate at \$144.66 provides only \$51.19 per connection per quarter to capital projects (\$204.76 per year across 972 weighted connections = \$199,026.72)

2023 Quarterly Water Rates



Water Rate Comparison

2023 Quarterly Sewer Rates



Sewer Rate Comparison

User Fee By-Law Changes

Council completed a detailed review of user fees and the following are the changes proposed for by-law approval:

- Yard Sale Permits increased to \$7.50
- Marriage Licences increased to \$200.00
- Burial Permits for Tweed Deaths increased to \$15.00
- Tax Certificates, Zoning Letters, and Zoning Compliance Letters increased to \$150.00
- NSF Cheque Fees increased to \$75.00
- Display advertising signs on municipal property increased to \$150.00 plus HST
- Zoning Amendment increased to \$1,300.00
- Minor Variance increased to \$1,000.00
- Recirculation of Planning Notices Fee (new) \$250.00

User Fee By-Law Changes, con't

- Site Plan Review (new) \$1,500.00
- Subdivision Site Plan Review (new) \$5,000.00
- Tax Sales Administration Fees increased to \$600 for start of process and \$1,000 if it proceeds to advertising of tax sale
- Dog Tags prior to April 1st increased to \$25.00
- Dog Tags after March 31st increased to \$60.00
- Kennel licences prior to April 1st increased to \$150.00
- Kennel licences after March 31st increased to \$200.00
- Burn Permits increased to \$25.00 per calendar year
- Fire Inspections increased to \$200.00
- Return Fire Inspections increased to \$125.00

User Fee By-Law Changes, con't

- Arena Prime Time to start now at 4:00 pm Mondays through Fridays and all day Saturday and Sunday
- Prime Time and Tournament hourly rate increased to \$180.00 plus HST
- Non-Prime Time and Minor Hockey & Figure Skating hourly rate increased to \$120.00 plus HST
- Arena Summer Usage increased to \$678.00 plus HST for receptions and increased to \$60.00 per hour plus HST for other rental uses
- Arena Wall signs and fence sign rentals at any recreation area increased to \$150.00 plus HST
- Arena Board signs increased to \$300.00 plus HST
- All ball diamond rental fees increased to set rate from prior year but no longer inclusive of HST (HST in addition to quoted fees)
- Soccer Field Rental for Tweed Soccer Association increased to \$1,650.01 per season plus HST
- Other soccer field rental fees increased to set rate from prior year but no longer inclusive of HST (HST in addition to quoted fees)

User Fee By-Law Changes, con't

- Entrance permit administration fee increased to \$150.00
- Road Municipal Consent application set to \$500.00 (new)
- Wide Load Permits set to \$100.00 (new)
- Bag Tags increased to \$3.00 per bag
- Oversized Bags increased to \$6.00
- Tires increased to \$1.00 per tire with no rims (new)
- Brush increased to require bag tag per load (\$3.00) (new)
- Bulk items fee increased to \$187.42 per ton
- Bulk items minimum charge for loads under 350 lbs. increased to \$30.00

Operating Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Property Taxation	\$10,000	\$10,000	\$0	
User Charges	\$147,482	\$158,049	\$10,567	Increase due to the increase in user fee rates for 2024
Government Transfers	\$2,056,900	\$2,058,700	\$1,800	Modest increase of \$1,800 in Ontario Municipal Partnership Funding (OMPF) for the year
Other Revenues	\$136,000	\$130,000	\$(6,000)	Decrease of \$10,000 in penalty and interest on taxes as more individuals are utilizing the payment plan options; Offset by \$4,000 increase in investment income to reflect increase in interest rates
Transfers from Reserves and Reserve Funds	\$461,897	\$230,947	\$(230,950)	Phase-in of the 2020 to 2021 COVID tax relief program from Working Capital Reserve
Total Revenues	\$2,812,279	\$2,587,696	\$(224,583)	

Budget Summary

General Government

Consists of activities of Council and general financial and administrative management of the Municipality and its programs and services.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$654,702	\$689,542.00	\$34,840.00	Council passed 3% wage increase to help offset past increases below inflation
Materials	\$385,323	\$364,712.00	\$(20,611.00)	Council limiting to one conference each (savings of \$8,812); Council cancelled staff/Committee Christmas Party and holiday turkey/ham handouts (savings of \$6,600); Savings in insurance \$19,166; Fuel and utility cost increases (additional costs of \$4,300; Other small cost increases \$9,667
Contracted Services	\$127,800	\$190,844.00	\$63,044.00	Pay equity consultant \$20,000; Building assessment on Heritage Centre \$5,000; Hannah Street purchase studies and planning fees \$59,784; Asset Management Plan study savings compared to 2023 \$22,300; Other small cost increases \$560

Budget Summary

General Government, cont'd

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Rents and Financial	\$49,000	\$49,000.00	\$0	
External Transfers	\$9,500	\$8,000.00	\$(1,500.00)	Not providing grants to any local community groups due to budget constraints
Repayment of 2022 Deficit	\$0	\$89,590.52	\$89,590.52	2022 ended with a deficit of \$344,369.35; Council authorized \$75,597.78 to be funded from reserves in 2023 and the remaining amount to be spread evenly over the remaining Council term (\$89,590.52 per year).
Total Expenses	\$1,226,325	\$1,391,688.52	\$165,363.52	
Operating Surplus	\$1,585,954	\$1,196,007.48	\$(389,946.52)	

Budget Summary

General Government

Consists of activities of Council and general financial and administrative management of the Municipality and its programs and services.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges	\$31,050	\$43,825	\$12,775	Increase in fire permit fees (\$7,000); Increase in dog tag fees (\$4,375); Increase in expected by-law revenues (\$1,400)
Government Transfers	\$900	\$900	\$0	
Transfers from Reserves and Reserve Funds	\$61,810	\$89,304.46	\$27,494.46	Council approved transferring unused fire operating budget items to carry forward due to delays in delivery of supplies
Total Revenues	\$93,760	\$134,029.46	\$40,269.46	

Budget Summary

Protection Services

Includes fire, police, conservation authority and other protective inspection and control services such as by-law enforcement, animal control, livestock valuation and building permits.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$139,533	\$121,755.10	\$(17,777.90)	Reduced volunteer fire fighter expected wages to reflect actual levels from last few years
Materials	\$231,209	\$289,416.46	\$58,207.46	Large portion due to the delay in delivery of items and approval to forward 2023 unspent budgets into 2024 (\$89,304.46), offset by other savings expected
Contracted Services	\$1,085,382	\$1,115,810	\$30,428	Increase in policing costs of \$31,948
External Transfers	\$292,594	\$315,286	\$22,692	Increase in joint by-law enforcement costs (\$10,000); Increase in conservation levy (\$7,692); Increase in joint fire administration costs (\$5,000)
Total Expenses	\$1,748,718	\$1,842,267.56	\$93,549.56	
Operating Deficit	\$1,654,958	\$1,708,238.10	\$53,280.10	

Budget Summary

Protection Services

Includes fire, police, conservation authority and other protective inspection and control services such as by-law enforcement, animal control, livestock valuation and building permits.

Budget Summary, continued

- Net operating cost of fire services per property \$106.16 (2023 - \$104.17)
- Net operating cost of police services per property \$218.88 (2023 - \$212.71)
- Operating cost of animal control per tag/licence \$74.07 (2023 - \$79.49)
- Operating cost of livestock valuation per claim \$107.44 (2023 - \$105.00)
- Net operating cost of by-law enforcement services per hour of services \$48.08 (2023 - \$47.12)
- Net operating cost of conservation authority per property \$18.77 (2023 - \$17.22)

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges & Special Tax Levies	\$54,430	\$113,900	\$59,470	New user fee charges for municipal consents (\$50,000), and wide load permits (\$2,500)
Government Transfers	\$1,700	\$1,700	\$0	
Other Revenues	\$1,500	\$2,000	\$500	Increase in interest rates on GIC's for the aggregate reserve fund
Transfers from Reserves and Reserve Funds	\$55,968.12	\$0	\$(55,968.12)	2023 had amounts for opening up Esker Pit once licence was obtained
Total Revenues	\$113,598	\$117,600	\$4,001.88	

Budget Summary

Transportation Services

Includes the activities of transportation function such as the construction and maintenance of the Municipality's roads and bridges, winter control services and street lighting. Gravel pit costs and operations are also included.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$975,868	\$1,014,642	\$38,774	Council passed 3% wage increase to help offset past increases below inflation
Long Term Debt Repayments	\$0	\$203,906.62	\$203,906.62	New loan for Joe Allore Bridge reconstruction and McClellan St/Pomeroy Avenue road and storm sewer work
Materials	\$1,308,480	\$1,320,234	\$11,754	Pausing gravel resurfacing program for one year (Savings of \$55,000); increased costs in dust reduction services (\$20,000), gas and diesel costs (\$15,000), equipment repairs and maintenance (\$17,000), and bridges for new maintenance program (\$10,000)
Contracted Services	\$294,968.12	\$270,000	\$(24,968.12)	Pausing gravel resurfacing program, reduced Esker Pit (\$30,968.12)
Rents and Financial	\$4,500	\$4,500	\$0	
Transfers to Reserves and Reserve Funds	\$21,500	\$20,000	\$(1,500)	Reflects expected changes in revenues for aggregate pits being transferred to reserve funds
Total Expenses	\$2,605,316	\$2,833,282.62	\$227,966.50	
Operating Deficit	\$2,491,718	\$2,715,682.62	\$223,964.62	

Budget Summary

Net operating cost per kilometre of roads/bridge decks \$6,588.42 (2023 - \$6,045.07)

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges	\$913,500	\$1,036,658.08	\$123,158.08	Increase in rates to reflect increase in operational needs (additional loan payments) and increasing reserves for future capital needs
Total Revenues	\$913,500	\$1,036,658.08	\$123,158.08	

Budget Summary

Water and Sewer Services

Consists of the function for providing water and sewer services to the Village residents.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$95,500	\$95,500	\$0	
Long Term Debt Repayment	\$132,025	\$194,667.52	\$62,642.52	Additional loans for 2023 capital projects to be converted into long term in 2024
Materials	\$118,372	\$100,342	\$(18,030)	Decrease in hydro for lagoon blower building (\$18,000); decrease in insurance (\$30)
Contracted Services	\$298,650	\$298,650	\$0	
Rents and Financial	\$3,950	\$3,900	\$(50)	Decrease in licensing costs (\$300) off set by increase in property taxes (\$250)
Total Expenses	\$648,497	\$693,059.52	\$44,562.52	
Operating Surplus	\$265,003	\$348,598.56	\$83,595.56	

Budget Summary

Water and Sewer Services

Consists of the function for providing water and sewer services to the Village residents.

Budget Summary, continued

- Sewer costs per residential connection \$373.90 (2023 - \$345.73)
- Water costs per residential connection \$329.63 (2023 - \$312.45)

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges	\$322,228	\$395,183	\$72,955	Increase in bag tag fees to \$3, adding fees for tires and brush and increasing fees for bulk
Other Revenues	\$20,000	\$15,000	\$(5,000)	With reduced investments and cash balances, expect lower interest
Transfers from Reserves and Reserve Funds	\$125,000	\$125,000	\$0	
Total Revenues	\$467,228	\$535,183	\$67,955	

Budget Summary

Other Environmental Services

Consists of the function for providing waste collection, disposal and recycling services to ratepayers.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$206,975	\$220,122	\$13,147	Council passed 3% wage increase to help offset past increases below inflation
Materials	\$20,350	\$20,210	\$(140)	Decrease in insurance premiums
Contracted Services	\$356,705	\$386,751	\$30,046	Increase in curbside collection rates paid by user specific taxes (\$4,505); Increase in recycling collection rates \$25,541
Rents and Financial	\$3,610	\$4,000	\$390	Increase in property taxes
Transfers to Reserves and Reserve Funds	\$82,500	\$114,500	\$32,000	Increase for portion of user rate fee increases to bolster reserve fund
Total Expenses	\$664,644	\$745,583	\$75,443	
Operating Deficit	\$202,912	\$210,400	\$7,488	

Budget Summary

Other Environmental Services

Consists of the function for providing waste collection, disposal and recycling services to ratepayers.

Net operating cost of waste management per hour landfill open to public \$192.15 (2023 - \$187.53)

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges	\$199,600	\$225,750	\$42,550	Increase in user rates at arena and recreation facilities
Government Transfers	\$1,700	\$1,700	\$0	
Other Revenues	\$2,000	\$0	\$(2,000)	2023 includes amounts for Oil Kings that were sold during 2023
Transfers from Reserves and Reserve Funds	\$15,000	\$0	\$(15,000)	Relates to potential RED program in 2023
Total Revenues	\$218,300	\$227,450	\$9,150	

Budget Summary

Recreation and Cultural Services

Provides indoor and outdoor recreational facilities and programs including the transfers for the library board. The Municipality's Tweed Oil Kings team is included in this function until date of sale.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$412,154	\$433,670	\$21,516	Council passed 3% wage increase to help offset past increases below inflation
Long Term Debt Repayment	\$0	\$15,430.09	\$15,430.09	New loan to be converted to long term for 2023 Hall project
Materials	\$397,467	\$351,561	\$(45,906)	Repairs and maintenance decreased (\$7,500); Insurance decrease (\$11,181); sale of Oil Kings in 2023 (\$38,500); increase in costs for halls heat and internet \$9,900
Contracted Services	\$109,500	\$55,000	\$(54,500)	Cancellation of external weed harvesting (\$9,000); sale of Oil Kings in 2023 (\$6,500); RED program proposed in 2023 (\$30,000)
Rents and Financial	\$6,350	\$1,750	\$(4,600)	Increase in property taxes (\$150); sale of Oil Kings in 2023 (\$4,750)
External Transfers	\$172,633	\$177,550	\$4,917	Increase in public library levy needs
Total Expenses	\$1,098,104	\$1,034,961.09	\$(63,142.91)	
Operating Deficit	\$879,804	\$807,511.09	\$(72,292.91)	

Budget Summary

Recreation and Cultural Services

Provides indoor and outdoor recreational facilities and programs including the transfers for the library board. The Municipality's Tweed Oil Kings team is included in this function.

Budget Summary, continued

- Net operating cost per acre of park space \$9,566.12 (2023 - \$9,736.64)
- Net operating cost of arena per hour of operation \$97.22 (2023 - \$179.68)
- Note that the operating cost of arena per hour of operation before any revenues \$223.23 (2023 - \$324.04)
- Net operating cost of other recreation services per property \$57.05 (2023 - \$51.22)

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
User Charges	\$38,940	\$38,250	\$(690)	Increase in planning fees (site plan review, rezoning and minor variances = \$10,810) offset by switching Farm To Table to Taste of Tweed
Government Transfers	\$1,500	\$1,500	\$0	
Transfers from Reserves and Reserve Funds	\$20,000	\$10,000	\$(10,000)	Community Improvement grants funding from reserve, as reserve decreases, costs of program brought into taxes
Total Revenues	\$60,440	\$49,750	\$(10,690)	

Budget Summary

Planning and Development

Function manages commercial, industrial and residential development within the Municipality through community development activities and zoning and minor variance processes.

Financial Information	2023 Budget	2024 Budget	Diff.	Notes
Salaries and Benefits	\$162,761	\$184,288	\$21,527	Council passed 3% wage increase to help offset past increases below inflation
Materials	\$103,527	\$81,272	\$(22,255)	Cost savings with switch from Farm to Table to Taste of Tweed (\$13,800); Expected reduction in rezoning and minor variance costs based on experience in materials used in files (\$6,838)
Contracted Services	\$13,000	\$11,500	\$(1,500)	Reduction in website costs as plan to overhaul website in 2025 (\$1,500)
Rents and Financial	\$8,500	\$8,500	\$0	
External Transfers	\$29,500	\$33,500	\$4,000	Increase in community improvement plan grants (\$5,000) offset by reduction in event advertising for community events (\$1,000)
Total Expenses	\$317,288	\$319,060	\$1,772	
Operating Deficit	\$256,848	\$269,310	\$12,462	

Budget Summary

Planning and Development

Function manages commercial, industrial and residential development within the Municipality through community development activities and zoning and minor variance processes.

Budget Summary, continued

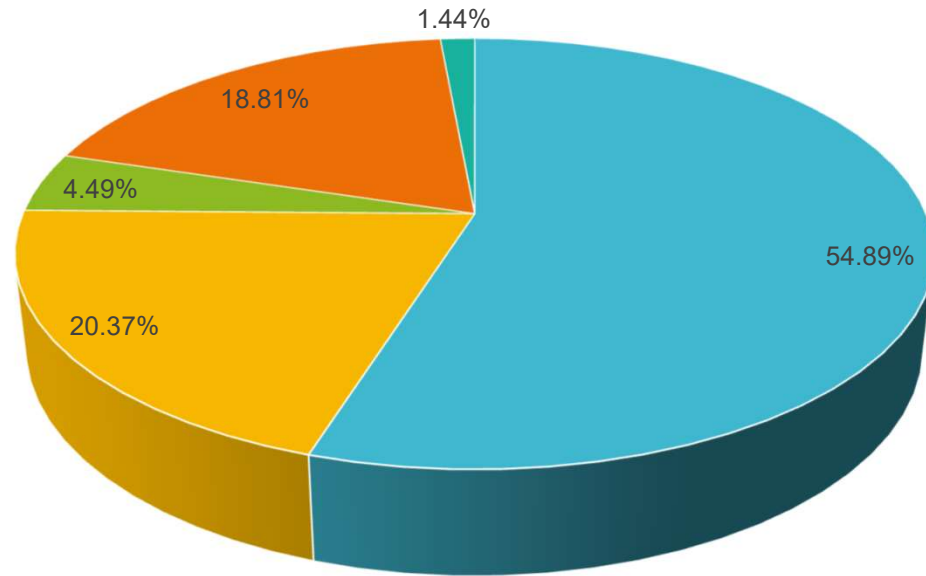
- Net operating cost of community development per property \$58.53 (2023 - \$51.23)
- Net operating cost per planning file processed \$1,047 (2023 - \$1,781.12)

Function/ Department	Total 2023 Budget	Total 2024 Budget	Difference
General Government	\$(1,538,354)	\$(1,196,007.48)	\$342,346.52
Protection Services	\$1,654,958	\$1,708,238.10	\$53,280.10
Transportation Services	\$2,491,718	\$2,715,682.62	\$223,964.62
Other Environmental Services	\$202,912	\$210,400	\$7,488
Recreation Services	\$879,804	\$807,511.09	\$(72,292.91)
Planning & Development Services	\$256,848	\$269,310	\$12,462
Total Property Taxation Needs	\$3,947,886	\$4,515,134.33	\$567,248.33

Summary of Operational Property Taxation Needs

Operating Revenue Sources

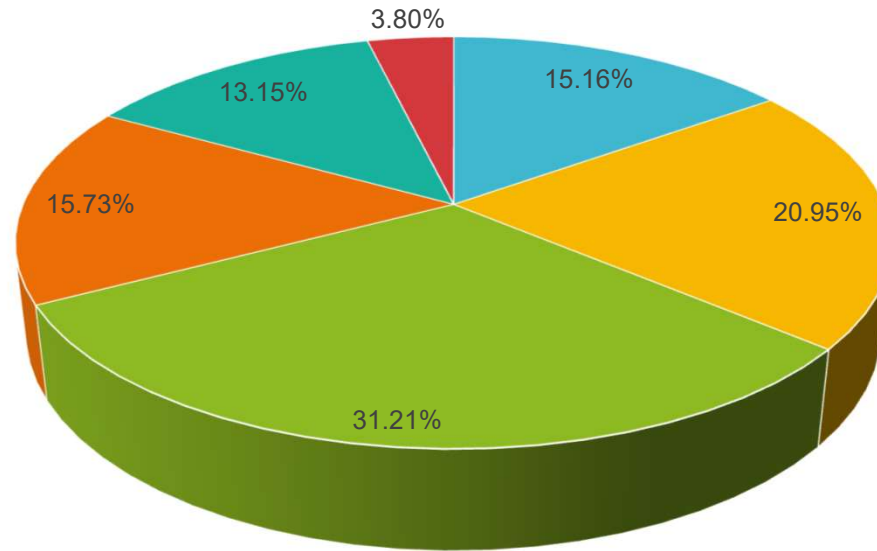
Operating Revenue Sources



- Taxation & Special Charges
- Grants
- Transfers from Reserves
- User Charges
- Miscellaneous Revenues

Operating Expense Summary

Operating Expense Summary



- General Government
- Protection Services
- Transportation Services
- Environmental Services
- Recreation & Cultural Services
- Planning & Development

Capital Administration Budget

Project	2024 Cost	Reserves & Funds	Property Taxation
Computers	\$3,500	\$3,500	
Kiwanis Pavilion Engineer Studies	\$15,000	\$15,000	
Furniture	\$2,000	\$2,000	
Master Recreational Plan, Roads Needs Study, Water Needs Study, Sewer Needs Study	\$90,000		\$90,000
Total	\$110,500	\$20,500	\$90,000

Capital Fire Budget

Project	2024 Cost	Reserves & Funds
Driveway – done by Public Works Staff	\$0	\$0
Infrared Camera	\$8,000	\$8,000
Total	\$8,000	\$8,000

Capital Roads Budget

Project	2024 Cost	Reserves & Funds	Property Taxation	Unknown
Sand Dome Repairs	\$50,000		\$50,000	
Stoco Yard Oil Tank Removal	\$10,000		\$10,000	
George St & James St S& Quinn's Lane Resurface Road	\$2,058,868			\$2,058,868
Metcalf St Sidewalk	\$8,000		\$8,000	
Tandem Replacement	\$400,000	\$70,000	\$330,000	
Total	\$2,526,868	\$70,000	\$398,000	\$2,058,868

Note: Projects with “unknown” funding only proceed if funding source found.

Capital Water & Sewer Budget

Project	2024 Cost	Reserves & Funds	Unknown
George St and James St S Sewer	\$446,651	\$146,022	\$300,629
OCWA Sewer	\$21,000	\$21,000	
George St and James St S Water	\$387,045		\$387,045
Nitrate Medium	\$400,000	\$400,000	
OCWA Water	\$50,152	\$50,152	
Total	\$1,304,848	\$617,174	\$687,674

Note: Projects with “unknown” funding only proceed if funding source found.

Capital Recreation Budget

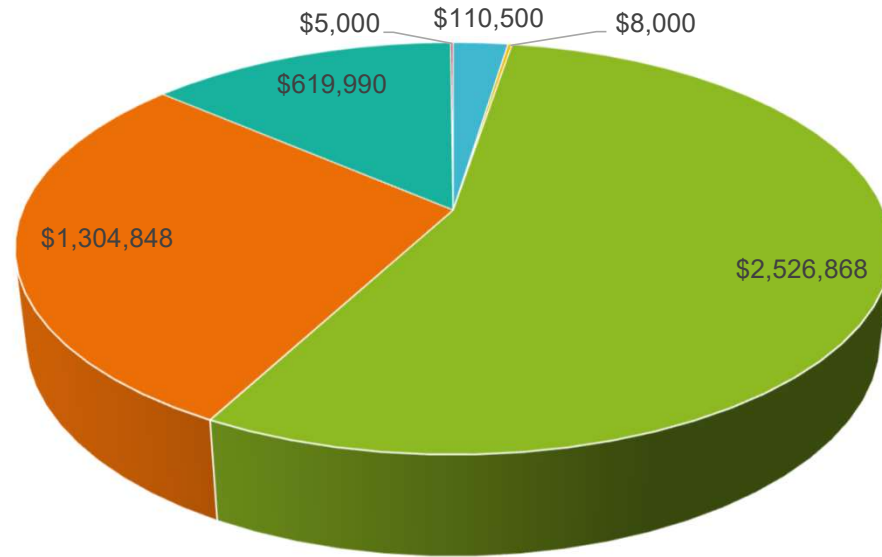
Project	2024 Cost	Reserves & Funds	Obl. Reserve Funds	Other Sources	Property Taxation
Pumptrack	\$350,000	\$25,000		\$325,000	
Water Fountain (in Lake)	\$7,500			\$7,500	
Tree Removal & Replanting	\$53,600	\$26,600	\$22,000	\$5,000	
Decorations	\$5,000	\$5,000			
Pickup Replacement	\$35,000	\$35,000			
4 Hamlet Centres	\$12,000				\$12,000
Marlbank Canteen Engineering	\$26,000			\$26,000	
Glycol Pump	\$45,000	\$45,000			
Community Centre Preliminary Conceptual Work	\$50,000			\$50,000	
Arena Building Assess.	\$4,000	\$4,000			
Hockey Nets	\$3,200	\$3,200			
Arena Tables	\$3,250	\$3,250			
Pool Heater	\$25,440			\$25,440	
Total	\$619,990	\$147,050	\$22,000	\$438,940	\$12,000

Capital Community Development Budget

Project	2024 Cost	Property Taxation
Change Electronic Sign to Handle Banners	\$1,000	\$1,000
Hydrant Painting	\$4,000	\$4,000
Total	\$5,000	\$5,000

Capital Expense Needs

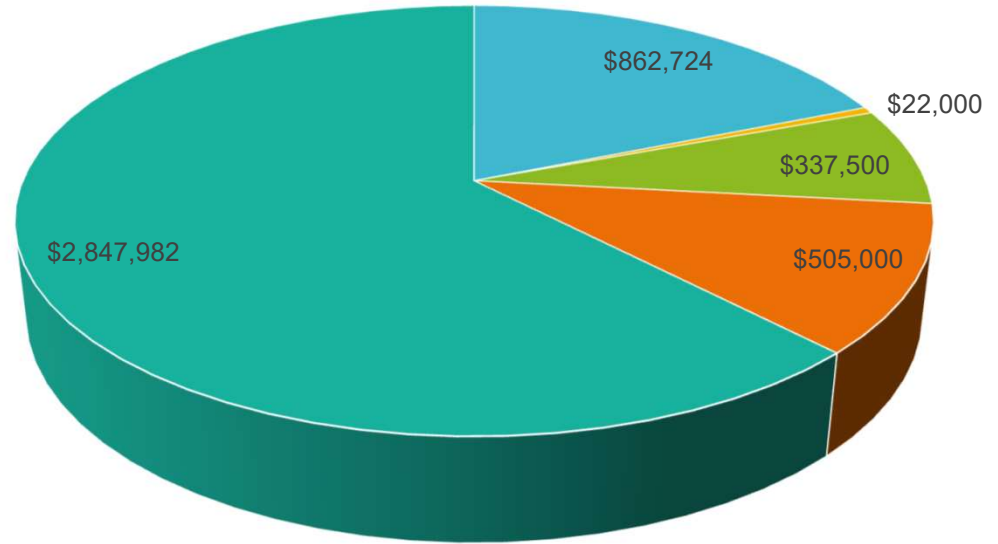
Capital Expense Needs



- General Government
- Protection Services
- Transportation Services
- Water & Sewer Services
- Recreation & Cultural Services
- Planning & Development

Capital Funding Sources

Capital Funding Source



- Reserves and Reserve Funds
- Obligatory Reserve Funds
- Other Funding Sources
- Property Taxation
- Unknown

Function	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Government	\$110,500	\$26,100	\$12,950	\$9,272	\$5,500	\$5,500	\$123,537	\$5,500	\$11,263	\$42,611
Protection Services	\$8,000	\$0	\$27,500	\$102,000	\$0	\$8,500	\$589,845	\$850,000	\$41,000	\$103,000
Transportation Services	\$2,526,868	\$4,620,264	\$619,301	\$1,021,088	\$3,497,150	\$1,383,493	\$12,501,043	\$12,393,264	\$2,765,138	\$6,983,242
Water & Sewer Services	\$1,304,848	\$0	\$503,600	\$395,492	\$10,000	\$61,400	\$4,476,399	\$339,200	\$1,491,503	\$1,335,400
Other Environmental Services	\$0	\$0	\$93,629	\$0	\$0	\$1,100,000	\$0	\$0	\$0	\$43,537
Recreation Services	\$619,990	\$840,266	\$106,000	\$140,137	\$138,130	\$23,000	\$2,033,000	\$199,454	\$416,311	\$119,440
Planning & Development Services	\$5,000	\$9,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$6,948
Totals	\$4,575,206	\$5,495,630	\$1,366,980	\$1,671,989	\$3,654,780	\$2,585,893	\$19,727,824	\$13,791,418	\$4,729,215	\$8,634,178

10 Year Capital Needs



Reserves and Reserve Funds

Reserves – 2024 beginning balance -	\$ 2,256,559.33
Transfers to	\$ 561,371.56
Transfers from	\$ <u>(987,028.46)</u>
Projected ending -	\$ 1,830,902.43
Reserve Funds – 2024 beginning -	\$ 1,242,734.53
Transfers to	\$ 278,782.00
Transfers from	\$ <u>(355,947.00)</u>
Projected ending -	\$ 1,165,569.53
Obligatory Res. Funds – 2024 beg. -	\$ 36,761.20
Transfers to	\$ 376,248.00
Transfers from	\$ <u>(392,000.00)</u>
Projected ending -	\$ 21,009.47

Questions?

Direct comments and questions to the
CAO/Treasurer at the Municipal Office, 613-478-2535
or e-mail to cao-treasurer@tweed.ca.