

2023 Budget

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Municipality of Tweed 2023 Budget

Definitions

Functional Categories

- **General Government** consists of the activities of Council and general financial and administrative management of the Municipality and its programs and services.
- **Protection Services** include fire, police, conservation authority and other protective inspection and control services such as by-law enforcement, animal control, livestock valuation, and building permits.
- **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.
- **Environmental Services** consists of the function for providing water and sewer services to the Village residents as well as waste collection, disposal and recycling services to ratepayers.
- **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.
- **Planning and Development** function manages commercial, industrial and residential development within the Municipality through community development activities and zoning and minor variance processes.

Types of Revenues:

- **Property Taxation** consists of municipal portion collected from property owners. Excludes amounts collected for Hastings County and school boards.

- **User Charges** consist of pay per use fees. These include items such as ice rentals, bag tag fees, water and sewer charges, and other fees charged per service or item delivered to resident/taxpayer/customer.
- **Government Transfers** consist of grants earned from Federal, Provincial and other municipal levels. Excludes grants received from agencies other than a government.
- **Penalties and Interest on Taxes** consist of the 1.25% charged per month that a taxpayer is late at paying their property taxes. Penalties, under Provincial legislation, relates to the 1.25% charged on current year amounts not paid by their scheduled due dates. Interest is charged at 1.25% on all amounts from previous years not yet collected. Interest and penalties are not charged on unpaid penalties and interest.
- **Investment Income** consists of interest earned, dividends received, or earned market value amounts not yet collected on cash and investment balances.
- **Donations** consist of amounts freely gifted to the municipality for specific purposes or departments or generated through fundraising efforts.
- **Other Grants** consist of all grants earned from sources other than a government, such as Trillium Funding.
- **Other Revenues** contain all amounts of revenue that do not fall into any other revenue category.
- **Canada Community – Building Fund** was formerly referred to Federal Gas Tax and consists of amounts earned on specific projects funded from this source during the year.
- **IO Loan Proceeds** consist of funds received from Infrastructure Ontario Lending Corporation for specific capital projects.
- **Transfers from Reserves and Reserve Funds** consist of amounts brought in from past amounts set aside in reserves or reserve funds for specific capital or other operating needs.

Municipality of Tweed 2023 Budget

Types of Expenditures:

- **Salaries and Benefits** consist of all amounts paid to employees for wages and salaries as well as all benefit program costs, including dental, health plan, pension plans and other legislated costs such as CPP, EI, EHT and WSIB.
- **Long-Term Debt Payments** consist of all principal and interest amounts paid during the year towards long-term capital loans.
- **Materials** consist of expenses that do not meet the other categories by typically include physical items required to perform public services such as office supplies, repairs and maintenance on vehicles or other services such as phones and internet.
- **Contracted Services** consist of amounts owing or paid to outside contractors who were hired to perform public services on our behalf such as capital construction work, garbage collection and water and sewer treatment services but also include items such as insurance, legal expenses and audit fees.
- **Rents and Financial** consists of amounts owing or paid for bank services or interest on short-term lending.
- **External Transfers** consist of amounts owing or paid to other agencies as grants, donations or other sponsorship amounts.
- **Transfers to Reserves and Reserve Funds** consist of amounts being set aside for specific future capital or operating needs.
- **Change in Unfunded Capital** consists of amounts being set aside to fund past capital projects that had not yet received a full funding source.

Department Setups

Each department within the Municipality operates different from each other. Some departments and services are offered on a user pay system while the

others are funded largely from the tax base. Departments that run on a user pay system include:

- Sewer
- Water
- Waste Collection
- Zoning
- Minor Variances

Departments that run largely on the tax base include:

- Administration
- Fire
- Police
- Livestock Valuation
- By-law Enforcement
- Conservation Authority
- Roads and other public works
- Parks
- Splashpad

Departments that run on a hybrid system with user pay system subsidized by the tax base include:

- Animal Control
- Waste disposal
- Recycling
- Arena
- Community Halls
- Swimming Pool
- Community Development

2023 Budget Variance Highlights

No Specific Department

- Department includes OMPF which will decrease by (2.18%) - **\$45,800**
- Operating transfer from reserves has decreased as the last two years have been subsidized by working capital reserve as the original expectation was that some of the COVID increases would dissipate, however, they have not; as the full reserve was used by end of 2022 none is available for 2023; however, Council authorized deferring this impact over 4 years with an internal loan from the Bag Tag Reserve Fund – decrease of revenues of **\$227,345**
- Total net impact to tax rate for non-departmental items – additional taxes required **\$273,145**
- Total non-departmental revenues generate \$511.79 per property to fund civic services

Administration

- User charges increased for the reimbursement adjustment from BISB from \$15,000 in 2022 budget to \$50,000 in 2023 based on the additional 2022 amounts reimbursed - **\$35,000**
- User charges then decreased due to less tax sale expense recovery expected in 2023 as fewer properties expected to send for tax sale (in past years, final notice letters issued in December for potential tax sale registration in January or February would total over 120 properties; in December 2022, only 46 letters were required; the additional payment plan options are aiding residents with getting caught up) - **\$54,118**
- Government transfers for operating related to the additional modernization funding grant for online fillable forms and online payments in 2022 as well as COVID ICIP funding, no known grants available for administrative operating matters – decrease of revenues of **\$56,990**
- Other grants in 2022 related to Federation of Canadian Municipalities (FCM) grant towards asset management plan (AMP) updates, no known grants available for the AMP this year – decrease of revenues of **\$41,850**
- Operating transfers from reserves decreased for 2023 as 2022 had the remaining of the IT upgrade funded from modernization reserve and modernization grants – decrease of revenues of **\$26,816**
- Salaries and benefits increase to reflect the increase in inflation on wages less the one time extra 1 day per week for digital document transition project funded from modernization reserves for net increase of **\$20,561**

2023 Budget Variance Highlights

- Material costs in 2022 included modernization costs for the costs funded by ICIP COVID funding and the modernization grants as well as the remaining costs funded from the reserves from the 2019 modernization funding – decrease of expenses of **\$95,057**
- Material costs to decrease in 2023 as 2022 was an election year and 2023 will only see the costs of maintaining the voting list company for tracking changes for net decrease in expenses of **\$18,000**
- With the improvement of tax collection accounts, fewer are requiring tax sale processes and therefore, the estimate of tax sale costs has decreased in Material costs – decrease of expenses of **\$41,542**
- With offerings of online payments and ebilling for taxes and water and sewer billings but offset by additional mailings planned for newsletters during the year, expected savings in postage and office supplies for net decrease in expenses of **\$7,000**
- Contracted services decreased due to the insurance premium report showing increase in liability premiums due to specific departments, therefore, premium reallocated to various departments **\$96,191**

- Total change in property taxes required for net administration operating costs of **\$81,134** (**\$92,455** explained above)

- Capital projects included for administration of:
 - Finishing Accessible Washroom with adult change table - \$15,000
 - Emergency Exit Improvements at Administration Building and Hungerford Hall - \$57,000
 - Annual Computer renewal needs - \$3,500
 - Scanners annual renewal needs - \$765
 - Furniture annual renewal needs - \$2,000
- Budget to sell additional surplus properties for \$200,000 plus cost recovery with the \$200,000 proceeds to be transferred to reserves
- Allocated transfer to reserves of \$5,600 for future capital needs based on the long-term capital plan (funding based on 5 year review and if exceed \$10,000 then at 50%)
- All of these projects proposed to be funded from reserves, except for the additional \$42,000 for the emergency exit improvements which quotes exceeded last years' budget by **\$42,000**

- Total net impact to tax rate for administration department – reduced taxes required **\$43,613.37**

2023 Budget Variance Highlights

- Total net operating administration costs estimate to \$475.94 per hour the administration building is opened to the public (this is an decrease of \$41.39 over last year's hour cost but \$49.08 is due to the insurance decrease)

Fire

- Operating transfers from reserves increased due to the approved additional accounts unused 2022 amounts being transferred to 2023 per Council resolution December 14, 2022 – increase of **\$33,170**
- Salaries increased due to allocation of expected additional training time to salaries account – increase of **\$25,000**
- Materials increased due to unused accounts from 2022 transferring to 2023 due to timing of delivery of items – increase of **\$33,170**
- Materials increased due to expected increase in automatic aide services for additional Ministry coverage of tornado areas – increase of **\$9,000**
- Contracted services increased due to insurance increases – increase of **\$10,435**
- Contracted services increased due to increased costs of dispatch services – increase of **\$16,500**
- External transfers increased due to increased expectation of 50% share of the Joint Fire Services Board (JFSB) as JSFB is currently considering potentially hiring an additional part time individual for managing the increased training administrative requirements for fire services as per legislated changes in 2022 – increase **\$33,050**
- Total change in property taxes required for net fire operating costs of **\$86,025** (**\$93,985** explained above)
- Capital projects included for fire of:
 - 1 Ton truck ordered in 2022, delivery in 2023 - \$75,000
 - CO System for building exhaust as now required under legislation - \$20,000
 - Jaws of Life & Extraction Tool replacement - \$60,000
 - Pump forestry replacement - \$10,000
 - Radios and pagers - \$18,000

2023 Budget Variance Highlights

- Allocated transfer to reserves of \$110,000 for future capital needs based on long-term capital plan (funding based on 5-year review and if exceed \$10,000 then at 50%)
- All of these projects proposed to be funded from reserves, except for the **\$20,000** for the CO system for the building's exhaust needs

- Total net operating fire costs estimate to \$104.17 per property (this is an increase of \$17.94 but the increase in JFSB amounts is \$6.89, the increase in dispatch services is \$3.44 and \$2.18 due to the insurance increase)

Other Protection Services

- Quote from OPP saw savings based on historical calls for service – decrease in taxes required **\$42,486**
- Total net operating policing costs estimate to \$212.71 per property (this is a decrease of \$8.75)

- Increase in contracted service costs for animal control services and kennel services due to retendered contracts in 2022 at substantially higher rates than historical amounts **\$12,934**
- Total net operating animal services costs estimate to \$79.49 per licence or tag issued (this is an increase of \$35.39)

- Total net operating livestock summary costs estimate to \$105 per claim (increase of \$55 due to increase in contract costs – Province only refunds \$50 of the fee)

- Total net operating by-law enforcement summary costs estimate to \$47.12 per hour of service received (this is a decrease of \$0.16)

- Conservation Authority levies increased due to capital projects, as per draft budget received November 2022 – expected increase in taxes of **\$10,075**
- Total net operating conservation authority summary costs estimate to \$17.22 per property (this is an increase of \$2.10)

2023 Budget Variance Highlights

Transportation Services

- User fee revenues increased due to prior year not budgeting for miscellaneous road receipts (entrance permit fees, sale of calcium chloride applications, etc.) - increase of **\$6,000**
- User fee revenues increased due to expected increase in annual quarries revenues from the Province as the last several years averaged higher amounts based on actual aggregate usage in the Municipality – increase of **\$5,000**
- Transfers from reserves for operating increased reflecting the amounts unspent from 2020 that were placed in the Aggregate Reserve Fund for the Esker Pit opening costs – increase of **\$55,968**

- Salaries and benefits increase to reflect the increase in inflation on wages less an amount estimated for an employee for wages that was on long-term leave and therefore no additional wages to be paid – decrease of **\$18,061**
- Materials decreased due to being able to utilize the Esker pit for gravel instead of purchasing all of it offset by the opening Esker Pit costs – decrease of **\$144,032**
- Materials increased due to the rising costs of gas, diesel, and oil – increase of **\$115,000**
- Materials increased due to expected increase in vehicle and equipment repairs and maintenance costs (based on age of assets) - increase of **\$21,000**
- Materials increased due to shop fuel cost increases – increase of **\$10,000**
- Contracted services increased due to insurance – increase of **\$59,119**

- Total change in property taxes required for net road operating costs of **\$21,282** (**\$23,942** explained above)

- Capital projects included for roads of:
 - Joe Allore Bridge - \$1,971,600
 - Pomeroy Avenue and Storm Water Phase 1 - \$1,518,916
 - Marlbank & Old Hungerford Roads spot repairs - \$25,000
 - Tandem plow/wing combination that was ordered in 2022 but delivery not until 2023 - \$351,238
 - Flail mower - \$68,600
 - 2 Ton replacement - \$120,000

2023 Budget Variance Highlights

- Allocated transfer to reserves of \$140,000 for future capital needs based on long-term capital plan and \$134,919 for repayment of previous loans from Bag Tag Reserve Fund
- Planned funding of these projects as follows:
 - OCIF - \$381,073
 - Reserves - \$443,131
 - Gas Tax - \$390,000
 - Developer Contributions - \$250,000
 - Debt (for bridge and road projects – both internal and external) - \$2,566,150
 - Taxes (for Marlbank and Old Hungerford Rd spot repairs) - **\$25,000**

- Total net operating road costs estimate to \$6,045.07 per kilometre of road and/or bridge deck length (this is a decrease of \$51.63)

Sewer

- User charges decreased due to the prior 2 years average revenues at only \$450,000 but then offset by planning rate increases – decrease of **\$4,229**

- Long term debt repayment decreased due to prior year assuming full loan required but total project came in less than original budget – decrease of **\$27,635**
- Materials increased due to the additional hydro costs for the building operating the blowers for the lagoons – increase of **\$36,000**

- Total change in user pay net operating costs of **\$12,590** (**\$12,594** explained above)

- Capital projects included for sewer of:
 - Pomeroy Avenue sewer infrastructure Phase 1 - \$515,224
 - OCWA capital items - \$20,557
- Allocated transfer to reserves for future capital needs and to balance the user pay system of \$132,203

2023 Budget Variance Highlights

- Planned funding of these capital projects as follows:
 - \$420,557 from reserves
 - \$115,224 from long-term debt
- Total operating costs per weighted sewer connection estimate to \$345.73 (increase over prior year by \$9.12), leaving \$100.16 per connection to be set aside for capital purposes

Water

- User charges decreased due to the prior 2 years average revenues at only \$425,000 but then offset by planning rate increases – decrease of **\$10,123**
- Materials increased due to increase in water meter costs – increase of **\$4,000**
- Total change in user pay net operating costs of **\$13,231** (**\$14,123** explained above)
- Capital projects included for water of:
 - Watermain crossing river - \$1,029,682.50
 - OCWA capital items - \$50,152
 - New well drilled for village system - \$103,000
 - Nitrate medium change to meet Province issued order for plan by June 2023 - \$400,000
 - New plant control system needed to work the other units - \$100,000
 - New hydrant at end of Brooklyn street - \$15,000
 - Pomeroy Avenue water infrastructure Phase 1 - \$479,131
- Allocated transfer to reserves for future capital needs and to balance the user pay system of \$132,800
- Planned funding of these capital projects as follows:

2023 Budget Variance Highlights

- ICIP Green Stream 2 - \$755,100.50
 - Reserve \$588,158
 - Long-term debt (both internal and external) \$833,707
- Total operating costs per weighted water connection estimate to \$312.45 (increase over prior year by \$4.11), leaving \$91.88 per connection to be set aside for capital purposes

Other Environmental Services

- User charges increased due to increased volume of usage at landfill with bag tags and increased fees for bulk collection - **\$40,000**
 - User charges increased due to the special collection fees from Village residents for pickup as costs increased - **\$7,921**
 - Transfers from reserves increased to cover the additional bulk item costs - **\$34,400**
-
- Salaries and benefits increase to reflect the increase in inflation on wages increase of **\$8,333**
 - Contracted services increased due to increased contract costs for bulk item removal – increase of **\$34,400**
 - Contracted services increased due to increase in collection contract costs – increase of **\$7,921**
 - Contracted services increased due to increase in recycling levy – increase of **\$20,527**
 - Transfers to reserves decreased as less amounts are being subsidized by general taxes and funded from the bag tag collection fees - **\$76,100**
-
- Total change in property taxes required for net waste and recycling operating costs of **\$92,544** (**\$87,240** explained above)
-
- Capital projects included for roads of:
 - Closure of Hunt Road site as previously approved by Council to proceed - \$500,000
 - Marlbank monitoring - \$23,000
 - Hunt monitoring - \$17,000

2023 Budget Variance Highlights

- Allocated transfer to reserves of \$11,700 for future capital needs based on long-term capital plan (funding based on 5 year review and if exceed \$10,000 then at 50%)
- All of these projects proposed to be funded from reserve fund

- Total net operating landfill, recycling and collection costs estimate to \$179.25 per hour landfill is open (this is a decrease of \$81.75 which is largely due to the reduced amount subsidized by taxes \$77.56 per hour)

Parks

- Salaries and benefits increase to reflect the increase in inflation on wages increase of **\$18,774**
- Increase in Materials due to increase in repairs and maintenance. Invasive species are in our parks especially in Marlbank and the Cosy Cove boat launch area. Cost to have this program is approximately **\$10,000**.
- Decrease in Materials due to reduction in recreation programming costs. Residents are enjoying the free recreation program. We can still run the programming effectively if Council wishes with a decrease of **\$10,000**.
- Increase in Materials due to rising costs of gas **\$5,000**
- Increase in Contracted Services due to insurance premium increase - **\$42,777**

- Total change in property taxes required for net parks operating costs of **\$64,841** (**\$66,551** explained above)

- Capital projects included for parks of:
 - Beach sand - \$27,000 – carry over project from 2022 with an appeal in Quinte Conservation Authority
 - LED lighting at Stoco and Charlton - \$45,000
 - Pumptrack allocation toward project run by Lions - \$25,000
 - Tree removal and replanting - \$8,000
 - Garbage and recycling receptacles - \$5,000
 - Installation of aqua thrusters - \$10,000 – carry over project from 2022 as installation was more than expected

2023 Budget Variance Highlights

- Tweed playground retaining wall and sidewalk repair - \$30,000
- Mower ordered in 2022 but delivery delayed until 2023 - \$25,440
- Playground sweeper - \$650
- Seasonal decorations - \$10,000
- Tractor - \$45,000
- Allocated transfer to reserves of \$60,780 for future capital needs based on long-term capital plan (funding based on 5-year review and if exceed \$10,000 then at 50%)
- These projects to be funded as follows:
 - \$35,000 from a provincial grant
 - \$105,440 from reserves
 - \$45,000 from parkland reserve fund
 - **\$45,650** from taxes
- Total net operating parks costs estimate to \$9,736.64 per acre of parkland (this is an increase of \$1,704.10 but \$1,124.23 is due to the insurance increase)

Arena

- User charges increased by **\$42,450** due to an increase cost and ice time and more ice time being rented than previous years
- Salaries and benefits increase to reflect the increase in inflation on wages increase of **\$18,774**
- Increase in Materials due to Oil King costs increasing as more games and expanded revenues earned (more sales of product increases volume of product purchases) - **\$5,870**
- Increase in Contracted services due to insurance rates increasing - **\$53,620**
- Increase in Contracted Services as more weekend referee shifts are required that are fully paid for by the Saturday and Sunday hockey leagues - **\$4,000**
- Total change in property taxes required for net arena operating costs of **\$65,964** (**\$75,426** explained above)

2023 Budget Variance Highlights

- Capital projects included for arena of:
 - Zamboni - \$96,000
 - Accessible lift and washroom - \$85,000
- Allocated transfer to reserves of \$59,000 for future capital needs based on long-term capital plan (funding based on 5-year review and if exceed \$10,000 then at 50%)
- These projects to be funded as follows:
 - Federal funding - \$85,000
 - Reserves - \$96,000

- Total net operating arena costs estimate to \$179.68 per hour in operation (increase of \$44.95 but \$36.54 is due to the insurance increase)
- When excluding the revenues and looking purely at costs to operate arena, cost estimate of \$324.04 per hour of operation

Other Recreation Services

- Increase in contracted services due to increase in operational costs for pool and summer camp from YMCA - **\$9,000**
- Increase in contracted services due to increase in insurance costs - **\$7,058**

- Total change in property taxes required for net other recreational services operating costs of **\$22,911** (**\$16,058** explained above)

- Capital projects included for other recreational services of:
 - Actinolite septic and weeping tiles - \$30,000
 - Actinolite Hall Committee annual funding - \$3,000
 - Marlbank Recreation annual funding - \$3,000
 - Queensborough Hall renovations - \$430,000
 - Thomasburg Hall Committee annual funding - \$3,000

2023 Budget Variance Highlights

- Rain diverter for splashpad ordered in 2022 but delivery delayed to 2023 - \$10,000
- Leaflet panel replacement on splashpad - \$5,000
- Pool repainting of floor - \$3,000
- Pool winter cover - \$12,000
- Pool sponsorship sign replacement - \$4,000
- Pool water bottle refilling station - \$4,000
- Allocated transfer to reserves of \$29,400 for future capital needs based on long-term capital plan (funding based on 5-year review and if exceed \$10,000 then at 50%)
- These projects to be funded as follows:
 - Actinolite Hamlet Capital reserve - \$10,000
 - Queensborough Hamlet Capital reserve and specific donation for renovation reserve and building reserve - \$432,930
 - Internal Debt - \$7,070
 - Reserves - \$15,000 (splashpad)
 - Reserves - \$12,000 (pool)
 - Taxes - **\$40,000**
- Total net operating other recreation costs estimate to \$51.22 per property (increase of \$4.78)

Community Development

- User fees expected to increase due to switching from Taste of Tweed to Farm to Table event in 2023 (alternate between events each year but due to COVID, this halted) - **\$13,000** We increased the cost to \$15 per plate as cost of food has risen
- User fees decreased due to not hosting the Fly Fishing Tournament now - **\$4,500**
- Other Grants decreased due to prior year having a one time grant for the Community Development Strategic Plan development - **\$40,000**
- Transfer from reserves increased to cover the anticipated increase in Community Improvement Plan offerings - **\$5,000**
- Salaries and benefits increase to reflect the increase in inflation on wages increase of **\$5,222**

2023 Budget Variance Highlights

- Materials increased due to switch from Taste of Tweed to Farm to Table event - **\$14,500**.
- Materials decreased due to no longer hosting the Fly Fishing Tournament - **\$4,500**
- Contracted services decreased due to prior year having the one time Community Development Strategic Plan development - **\$50,000**
- External transfers increased due to anticipated more businesses accessing the Community Improvement Plan Funding - **\$5,000**

- Total change in property taxes required for net community development operating costs of **\$6,626** (**\$3,278** explained above)

- Capital projects included in community development are:
 - Hydrant painting - \$4,000
 - Town banners (north and south Village gateway) - \$6,500
- Allocated transfer to reserves of \$5,800 for future capital needs based on long-term capital plan (funding based on 5-year review and if exceed \$10,000 then at 50%)
- To be funded from taxes - **\$10,500**

- Total net operating community development costs of \$51.23 per property (decrease of \$1.38)

Other Planning Services

- User charges increased as assumed 12 rezoning applications and 5 minor variances in 2023 as opposed to only 4 minor variances expected in 2022 but with fee increases as proposed - **\$4,928**

- Salaries and benefits increased due to reassessment of average time spent per file and on planning matters in general as well as inflationary increases - **\$3,073** (averages \$930 per rezoning file and \$361 for minor variance files)
- Material costs increased due to reassessment of average material costs spent per file (including additional payments made for Committee members on rezoning files not previously budgeted for) - **\$7,087** (averages \$706 per rezoning file and \$588 per minor variance file)

2023 Budget Variance Highlights

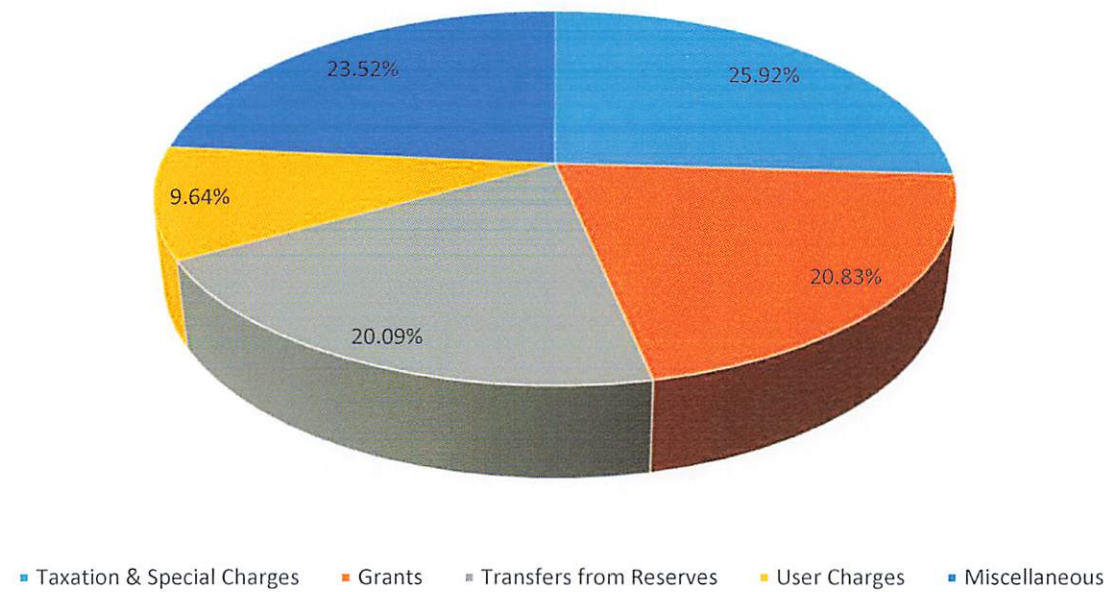
- Material costs increased for expected legal costs for the 1 active appeal known - **\$5,902**
- Total change in property taxes required for new planning operating costs of **\$11,134** (all explained above)
- Total net operating cost per planning application of \$1,781.12 (increase of \$944.82)

Municipality of Tweed 2023 Budget

Revenue Summary

Taxation & Special Charges	25.92%	4,635,635.00
Grants	20.83%	3,723,873.50
Transfers from Reserves	20.09%	3,592,156.12
User Charges	9.64%	1,724,334.00
Miscellaneous	23.52%	4,205,050.00
		<u>17,881,048.62</u>

Revenue Sources



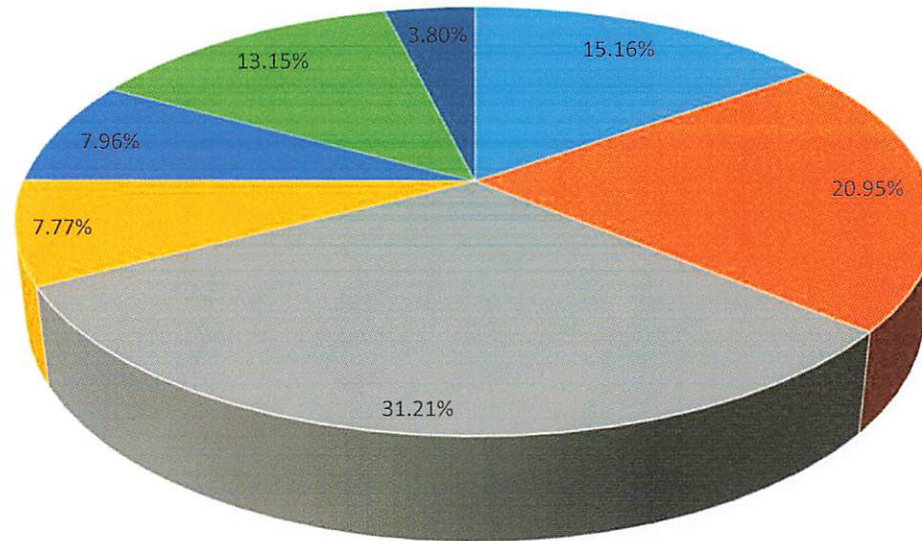
Municipality of Tweed 2023 Budget

Operating Expense Summary

General Government	15.16%	1,265,325.00
Protection Services	20.95%	1,748,718.00
Transportation Services	31.21%	2,605,316.12
Water and Sewer Services	7.77%	648,497.08
Other Environmental Services	7.96%	664,644.00
Recreation Services	13.15%	1,098,104.00
Planning Services	3.80%	317,288.00

8,347,892.20

Operating Expense Needs



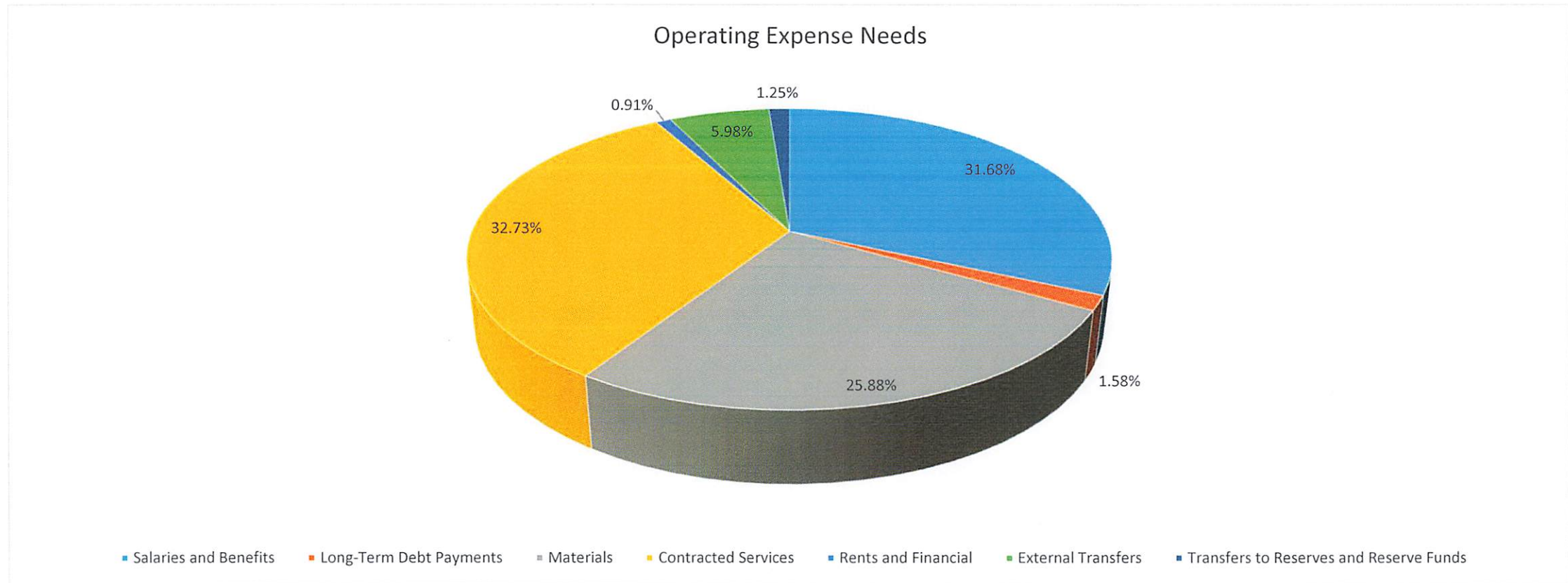
■ General Government
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 ■ Planning Services

Municipality of Tweed 2023 Budget

Operating Expense Summary

Salaries and Benefits	31.68%	2,644,373.00
Long-Term Debt Payments	1.58%	132,025.08
Materials	25.88%	2,160,210.00
Contracted Services	32.73%	2,732,147.12
Rents and Financial	0.91%	75,910.00
External Transfers	5.98%	499,227.00
Transfers to Reserves and Reserve Funds	1.25%	104,000.00

8,347,892.20



Municipality of Tweed 2023 Budget

Budget Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	Property Taxation	4,237,851.06	4,245,375.57	7,524.51	4,330,196.68	4,346,851.39	16,654.71	4,635,635.00	305,438.32
	User Charges	1,413,044.00	1,611,792.65		1,647,855.00	1,690,282.82	42,427.82	1,724,334.00	76,479.00
	Government Transfers	2,334,406.00	2,241,125.03	(93,280.97)	2,168,540.46	2,129,123.94	(39,416.52)	2,062,700.00	(105,840.46)
	Penalties and Interest on Taxes	110,000.00	98,746.77	(11,253.23)	100,000.00	87,568.73	(12,431.27)	90,000.00	(10,000.00)
	Investment income	77,400.00	36,486.56	(40,913.44)	67,400.00	86,015.52	18,615.52	67,500.00	100.00
	Donations	-	34,919.27	34,919.27	18,400.00	102,545.09	84,145.09	18,400.00	-
	Other Grants	51,000.00	59,877.58	8,877.58	82,850.00	167,789.28	84,939.28	-	(82,850.00)
	Other Revenues	-	63,105.00	63,105.00	-	6,556.00	6,556.00	-	-
	Transfers from Reserves and Reserve Funds	580,800.00	892,588.36	311,788.36	786,055.52	1,153,151.98	367,096.46	739,675.12	(46,380.40)
		8,804,501.06	9,284,016.79	280,767.08	9,201,297.66	9,769,884.75	568,587.09	9,338,244.12	136,946.46
Expenditures	Salaries and Benefits	2,524,840.00	2,367,788.94	(157,051.06)	2,561,764.00	2,517,800.75	(43,963.25)	2,644,373.00	82,609.00
	Long-Term Debt Payments	6,794.00	6,815.94	21.94	159,660.00	66,012.54	(93,647.46)	132,025.08	(27,634.92)
	Materials	1,947,160.00	2,171,116.37	223,956.37	2,222,460.63	2,436,260.63	213,800.00	2,160,210.00	(62,250.63)
	Contracted Services	2,347,708.00	2,354,096.21	6,388.21	2,588,752.00	2,709,587.16	120,835.16	2,732,147.12	143,395.12
	Rents and Financial	55,618.00	68,352.18	12,734.18	71,457.00	79,530.13	8,073.13	75,910.00	4,453.00
	External Transfers	442,228.00	411,109.17	(31,118.83)	443,749.00	454,642.91	10,893.91	499,227.00	55,478.00
	Transfers to Reserves and Reserve Funds	219,000.00	301,307.23	82,307.23	199,250.00	678,081.25	478,831.25	104,000.00	(95,250.00)
		7,543,348.00	7,680,586.04	137,238.04	8,247,092.63	8,941,915.37	694,822.74	8,347,892.20	100,799.57
	Property Taxes Required - Operating	(1,261,153.06)	(1,603,430.75)	(143,529.04)	(954,205.03)	(827,969.38)	126,235.65	(990,351.92)	(36,146.89)
Capital									
Revenues	User Charges	-	96,464.90	96,464.90	-	-	-	-	-
	Government Transfers	2,639,938.00	2,428,104.67	(211,833.33)	1,158,501.33	354,637.71	(803,863.62)	1,271,173.50	112,672.17
	Donations	-	14,400.83	14,400.83	-	-	-	-	-
	Other Grants	-	5,202.98	5,202.98	256,400.00	-	(256,400.00)	-	(256,400.00)
	Other Revenues	100,000.00	359,607.00	259,607.00	465,800.00	303,042.07	(162,757.93)	219,070.00	(246,730.00)
	Canada Community - Building Fund	419,000.00	419,000.00	-	741,517.00	741,517.00	-	390,000.00	(351,517.00)
	Parkland fees earned	-	-	-	-	-	-	45,000.00	45,000.00
	IO Loan Proceeds/Unfunded Capital	1,033,062.00	2,151,403.36	1,118,341.36	108,500.00	178,488.06	69,988.06	3,765,080.00	3,656,580.00
	Transfers from Reserves and Reserve Funds	1,171,633.94	829,037.38	(342,596.56)	1,513,056.68	795,477.73	(717,578.95)	2,852,481.00	1,339,424.32
		5,363,633.94	6,303,221.12	939,587.18	4,243,775.01	2,373,162.57	(1,870,612.44)	8,542,804.50	4,299,029.49
Expenditures	Materials	255,662.00	358,353.29	102,691.29	586,869.64	471,181.63	(115,688.01)	1,019,693.00	432,823.36
	Contracted Services	5,276,303.00	6,237,578.01	961,275.01	3,448,060.51	2,315,338.98	(1,132,721.53)	7,491,261.50	4,043,200.99
	Transfers to Reserves and Reserve Funds	1,063,522.00	1,312,568.31	249,046.31	1,094,622.00	699,343.69	(395,278.31)	1,022,201.92	(72,420.08)
	Change in Unfunded Capital	34,000.00	(32,060.85)	(66,060.85)	68,427.89	68,427.89	-	-	(68,427.89)
		6,629,487.00	7,876,438.76	1,246,951.76	5,197,980.04	3,554,292.19	(1,643,687.85)	9,533,156.42	4,335,176.38
	Property Taxes Required - Capital	1,265,853.06	1,573,217.64	307,364.58	954,205.03	1,181,129.62	226,924.59	990,351.92	36,146.89
Total Surplus / (Deficit)		(4,700.00)	30,213.11	(163,835.54)	-	(353,160.24)	(353,160.24)	-	-

**Municipality of Tweed
2023 Budget**

Department	2023 Net Tax Requirements	Increase due to Insurance Premiums	Increase due to Previous Working Capital Reserve Contributions	Adjusted 2023 Net Tax Requirement	2022 Net Tax Requirements	Difference	% Change to 2022 Taxation
Non-Departmental Administration	(2,518,797.00)		(163,103.00)	(2,681,900.00)	(2,727,700.00)	45,800.00	1.06%
Total General Government	(1,538,354.00)	96,191.00	(163,103.00)	(1,605,266.00)	(1,703,643.63)	98,377.63	
Fire	629,617.00	(10,435.00)		619,182.00	454,341.65	164,840.35	3.82%
Police	1,020,158.00			1,020,158.00	1,062,144.00	(41,986.00)	-0.97%
Animal Control	22,199.00			22,199.00	10,450.00	11,749.00	0.27%
Livestock Valuation	990.00			990.00	450.00	540.00	0.01%
By-Law	29,400.00			29,400.00	29,500.00	(100.00)	0.00%
Conservation	82,594.00			82,594.00	72,519.00	10,075.00	0.23%
Total Protection Services	1,784,958.00	(10,435.00)	-	1,774,523.00	1,629,404.65	145,118.35	
Total Transportation Services	2,791,637.00	(59,119.00)		2,732,518.00	2,871,096.66	(138,578.66)	-3.21%
Total Environmental Services - Other	214,612.00	(1,211.00)		213,401.00	295,456.00	(82,055.00)	-1.90%
Parks	476,909.00	(42,777.00)		434,132.00	384,878.00	49,254.00	1.14%
Arena	307,678.00	(53,620.00)		254,058.00	271,479.00	(17,421.00)	-0.40%
Other Recreation	315,047.00	(7,058.00)		307,989.00	309,386.00	(1,397.00)	-0.03%
Total Recreation Services	1,099,634.00	(103,455.00)	-	996,179.00	965,743.00	30,436.00	
Community Development	262,009.00	98.00		262,107.00	262,135.00	(28.00)	0.00%
Rezoning & Minor Variance	11,139.00			11,139.00	5.00	11,134.00	0.26%
Total Planning & Development Services	273,148.00	98.00	-	273,246.00	262,140.00	11,106.00	
Total	4,625,635.00	(77,931.00)	(163,103.00)	4,384,601.00	4,320,196.68	64,404.32	
Overall Taxation Increase over 2022 excluding insurance							1.49%
Insurance increase as % of 2022 Taxation							1.80%
Working Capital Reserve Support decrease as % of 2022 Taxation							3.78%
Total increase to 2022 Taxation							7.07%

**Municipality of Tweed
2023 Budget**

Residential home with \$100,000 assessment

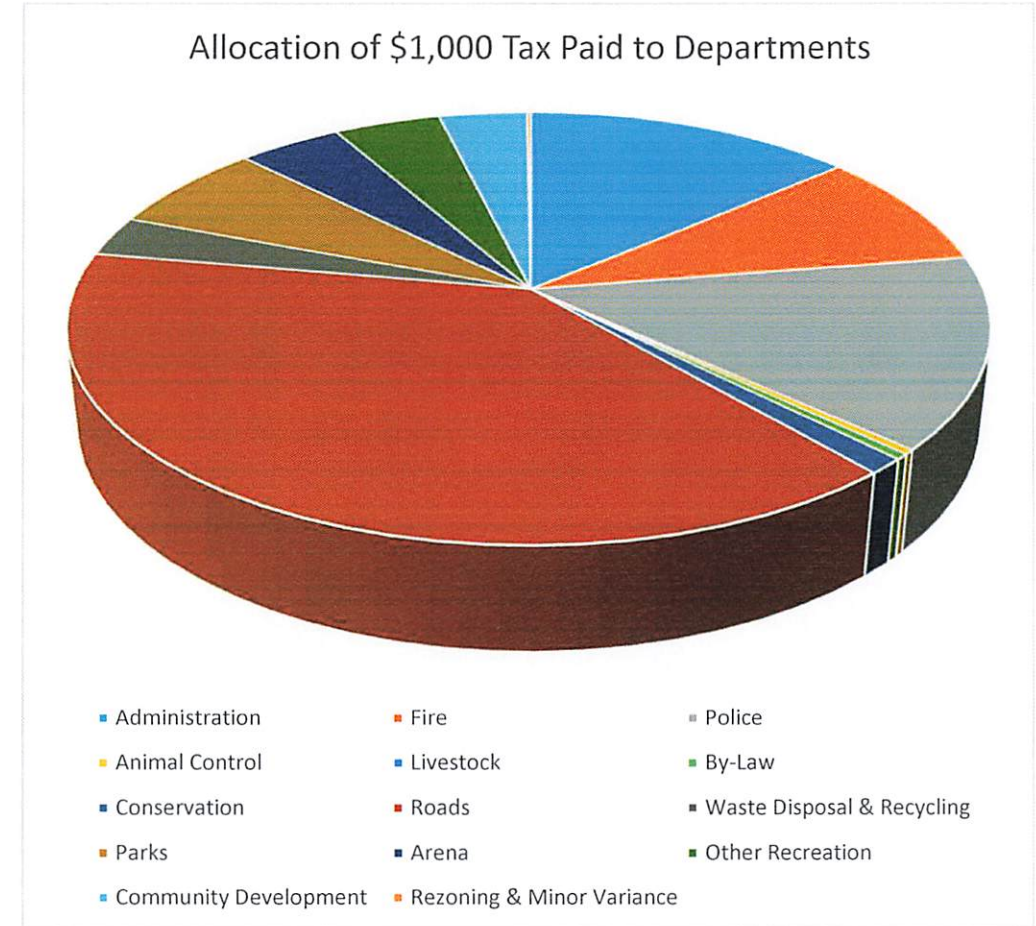
681.31	Tax for 2022 for municipal tax portion only
<u>722.53</u>	Estimated Tax for 2023 for municipal tax portion only
<u><u>41.22</u></u>	Estimated Increase to Annual Municipal Tax Bill

Municipality of Tweed 2023 Budget

Allocation of Tax by Department

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

	% of Total	Tax Needs	\$1,000 Annual Municipal Tax Allocation
OMPF	-54.45%	(2,518,797.00)	(544.53)
Administration	21.20%	980,443.00	211.96
Fire	13.61%	629,617.00	136.11
Police	22.05%	1,020,158.00	220.54
Animal Control	0.48%	22,199.00	4.80
Livestock	0.02%	990.00	0.21
By-Law	0.64%	29,400.00	6.36
Conservation	1.79%	82,594.00	17.86
Roads	60.35%	2,791,637.00	603.51
Waste Disposal & Recycling	4.64%	214,612.00	46.40
Parks	10.31%	476,909.00	103.10
Arena	6.65%	307,678.00	66.52
Other Recreation	6.81%	315,047.00	68.11
Community Development	5.66%	262,009.00	56.64
Rezoning & Minor Variance	0.24%	11,139.00	2.41
		4,625,635.00	1,000.00

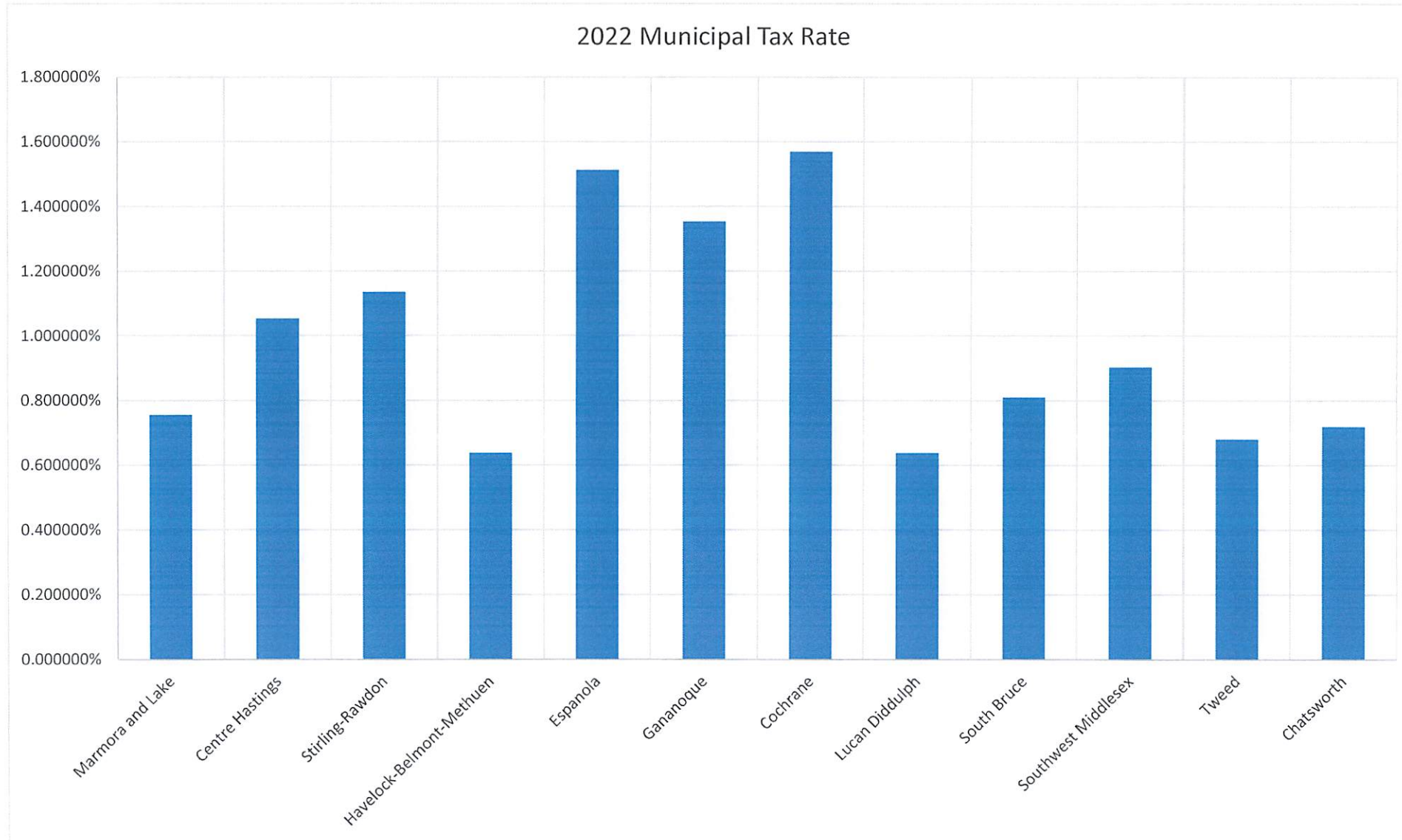


Municipality of Tweed Taxes and Water and Sewer Rate Comparisons

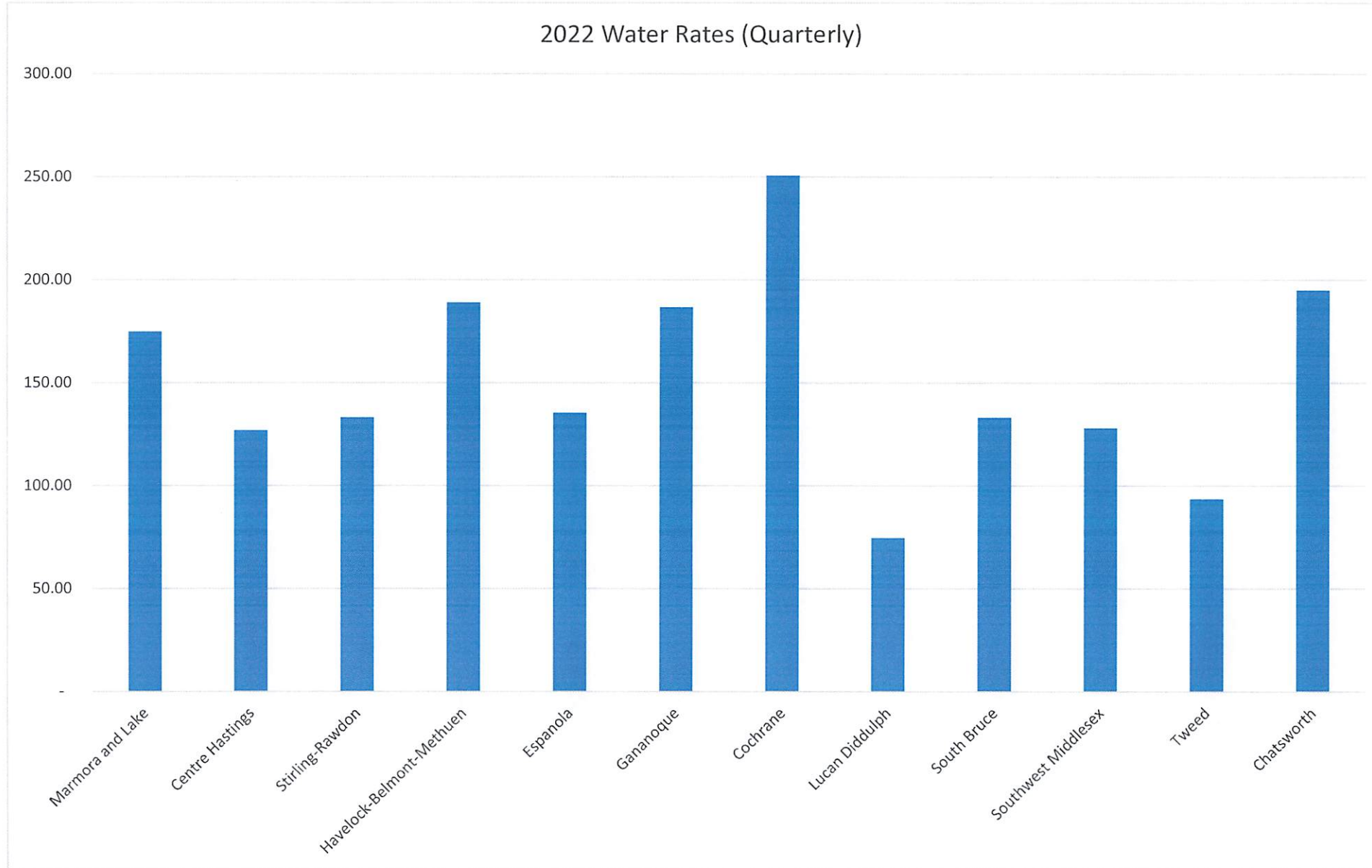
Municipality	Population	2022 Municipal Tax Rate	2022 Water Rates (Quarterly)	2022 Sewer Rates (Quarterly)
Marmora and Lake	4,267	0.756106%	174.99	174.99
Centre Hastings	4,801	1.054258%	126.93	119.52
Stirling-Rawdon	5,015	1.136100%	133.21	166.65
Havelock-Belmont-Methuen	5,083	0.637734%	189.00	180.00
Espanola	5,185	1.512761%	135.45	135.45
Gananoque	5,383	1.353730%	186.77	188.66
Cochrane	5,390	1.569216%	250.62	191.16
Lucan Diddulph	5,680	0.637733%	74.66	109.80
South Bruce	5,880	0.810725%	133.25	173.75
Southwest Middlesex	5,893	0.904089%	128.04	83.22
Tweed	6,067	0.681306%	93.59	103.21
Chatsworth	7,080	0.719799%	195.12	N/A

Note: Only included Municipalities with comparable populations (about 1,000 +/-) and neighbouring municipalities with water and sewer
All information was taken from their websites or Statistics Canada

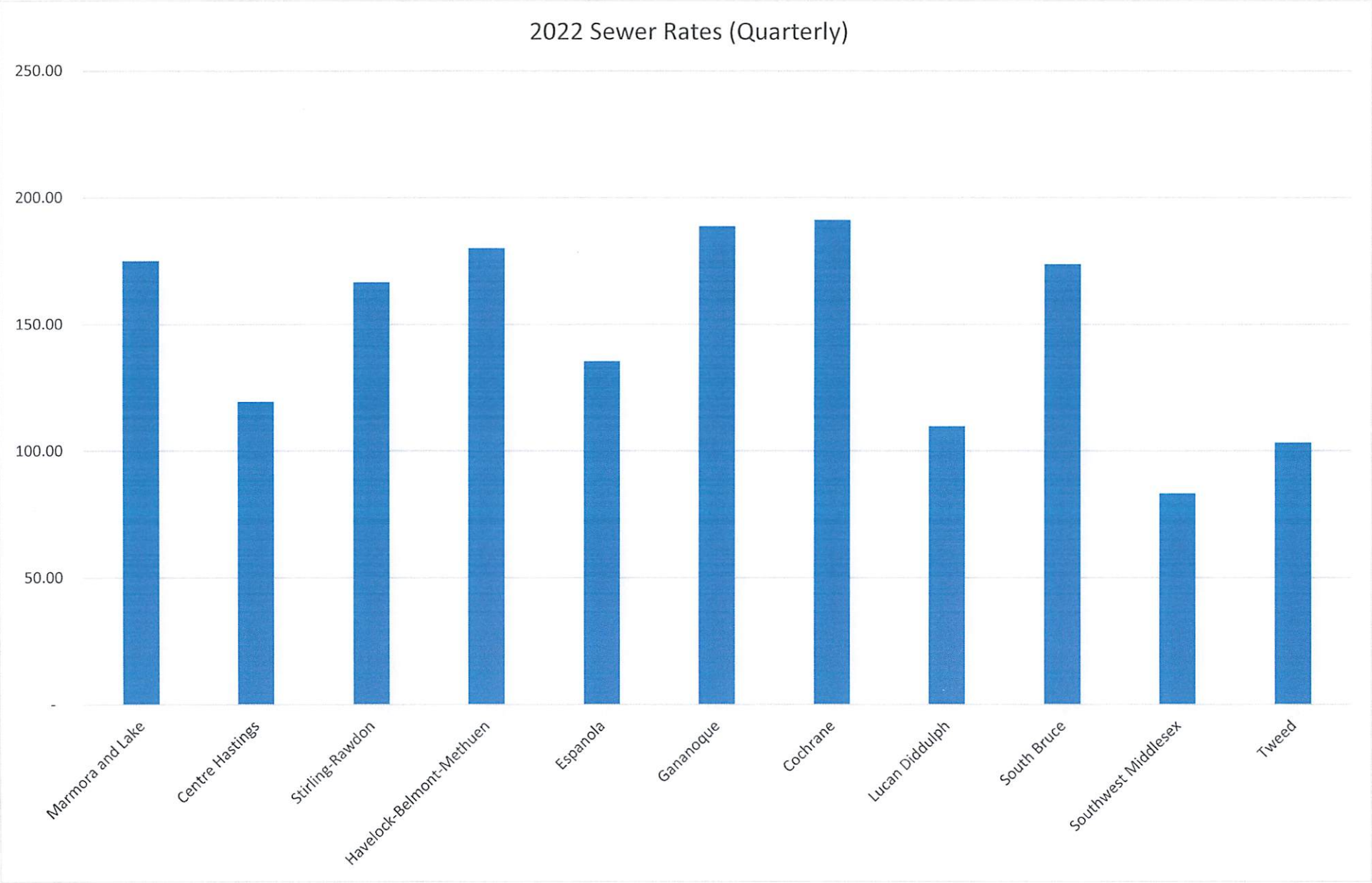
Municipality of Tweed Taxes and Water and Sewer Rate Comparisons



Municipality of Tweed Taxes and Water and Sewer Rate Comparisons



Municipality of Tweed Taxes and Water and Sewer Rate Comparisons



**Municipality of Tweed
2023 Non-Departmental Summary Budget**

No Specific Department Summary (OMPF)

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	6,794.00	6,793.40	(0.60)	-	-	-	-	-
	Government Transfers	2,129,300.00	2,129,300.00	-	2,102,700.00	2,102,700.00	-	2,056,900.00	(45,800.00)
	Other Revenues	-	63,105.00	63,105.00	-	6,556.00	6,556.00	-	-
	Transfers from Reserves and Reserve Funds	446,800.00	419,007.00	(27,793.00)	625,000.00	531,166.79	(93,833.21)	461,897.00	(163,103.00)
		2,582,894.00	2,618,205.40	35,311.40	2,727,700.00	2,640,422.79	(87,277.21)	2,518,797.00	(208,903.00)
Expenditures	Long-term Debt Payments	6,794.00	6,815.94	21.94	-	-	-	-	-
		6,794.00	6,815.94	21.94	-	-	-	-	-
	Property Taxes Required - Operating	(2,576,100.00)	(2,611,389.46)	(35,289.46)	(2,727,700.00)	(2,640,422.79)	87,277.21	(2,518,797.00)	208,903.00
	Total Properties Per MPAC	4,782	4,782	4,782	4,792	4,792	4,792	4,796	4,796
	Operating Cost Per Property	(538.71)	(546.09)	(7.38)	(569.22)	(551.01)	18.21	(525.19)	43.56

**Ontario Municipal Partnership Fund (OMPF)
5 Year Historical Support**

Upon request of the Mayor, a 5 year comparison of the OMPF funding follows for information purposes:

		Increase/(Reduction) in Funding
2023	\$2,056,900.00	-\$45,800.00
2022	\$2,102,700.00	-\$26,600.00
2021	\$2,129,300.00	\$28,700.00
2020	\$2,100,600.00	-\$20,600.00
2019	\$2,121,200.00	\$36,600.00

\$2,102,140.00 Average Annual

**Municipality of Tweed
2023 Administration Summary Budget**

Administration Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	Property Taxation	10,000.00	14,735.91	4,735.91	10,000.00	31,559.68	21,559.68	10,000.00	-
	User Charges	78,500.00	167,591.54	89,091.54	207,750.00	235,837.40	28,087.40	186,482.00	(21,268.00)
	Government Transfers	57,950.00	19,322.36	(38,627.64)	56,990.46	21,073.94	(35,916.52)	-	(56,990.46)
	Penalties and Interest on Taxes	110,000.00	98,746.77	(11,253.23)	100,000.00	87,568.73	(12,431.27)	90,000.00	(10,000.00)
	Investment income	58,400.00	15,053.19	(43,346.81)	45,000.00	59,807.53	14,807.53	46,000.00	1,000.00
	Donations	-	-	-	-	2,742.62	2,742.62	-	-
	Other Grants	51,000.00	20,180.56	(30,819.44)	42,850.00	33,807.52	(9,042.48)	-	(42,850.00)
	Transfers from Reserves and Reserve Funds	44,000.00	40,374.90	(3,625.10)	26,816.42	69,758.34	42,941.92	-	(26,816.42)
		409,850.00	376,005.23	(33,844.77)	489,406.88	542,155.76	52,748.88	332,482.00	(156,924.88)
Expenditures	Salaries and Benefits	614,375.00	624,218.14	9,843.14	631,021.00	634,758.78	3,737.78	651,582.00	20,561.00
	Materials	268,996.00	275,390.90	6,394.90	385,056.88	271,685.79	(113,371.09)	220,678.00	(164,378.88)
	Contracted Services	233,959.00	213,576.76	(20,382.24)	426,756.00	430,031.38	3,275.38	334,565.00	(92,191.00)
	Rents and Financial	32,650.00	36,919.63	4,269.63	46,000.00	46,956.68	956.68	49,000.00	3,000.00
	External Transfers	8,000.00	8,000.00	-	8,000.00	8,500.00	500.00	9,500.00	1,500.00
	Transfers to Reserves and Reserve Funds	-	-	-	6,550.00	107,033.00	100,483.00	-	(6,550.00)
		1,157,980.00	1,158,105.43	125.43	1,503,383.88	1,498,965.63	(4,418.25)	1,265,325.00	(238,058.88)
	Property Taxes Required - Operating	748,130.00	782,100.20	33,970.20	1,013,977.00	956,809.87	(57,167.13)	932,843.00	(81,134.00)
	Total Hours Office Open to Public	1,964	1,964	1,964	1,968	1,968	1,968	1,960	1,960
	Net Operating Cost Per Hour	380.92	398.22	17.30	515.23	486.18	(29.05)	475.94	(41.39)
Capital									
Revenues	Government Transfers	17,000.00	-	(17,000.00)	-	-	-	-	-
	Other Revenues	100,000.00	359,607.00	259,607.00	365,200.00	303,042.07	(62,157.93)	212,000.00	(153,200.00)
	Transfers from Reserves and Reserve Funds	61,050.00	39,779.44	(21,270.56)	84,027.94	52,090.43	(31,937.51)	36,265.00	(47,762.94)
		178,050.00	399,386.44	221,336.44	449,227.94	355,132.50	(94,095.44)	248,265.00	(200,962.94)
Expenditures	Materials	30,550.00	64,500.62	33,950.62	37,779.64	59,817.77	22,038.13	18,265.00	(19,514.64)
	Contracted Services	104,500.00	74,701.03	(29,798.97)	62,000.00	61,631.71	(368.29)	72,000.00	10,000.00
	Transfers to Reserves and Reserve Funds	123,600.00	365,541.97	241,941.97	350,000.00	175,301.00	(174,699.00)	205,600.00	(144,400.00)
	Change in Unfunded Capital	-	(9,527.67)	(9,527.67)	9,527.67	9,527.67	-	-	(9,527.67)
		258,650.00	495,215.95	236,565.95	459,307.31	306,278.15	(153,029.16)	295,865.00	(163,442.31)
	Property Taxes Required - Capital	80,600.00	95,829.51	15,229.51	10,079.37	(48,854.35)	(58,933.72)	47,600.00	37,520.63
	Total Administration Property Taxes Required	828,730.00	877,929.71	49,199.71	1,024,056.37	907,955.52	(116,100.85)	980,443.00	(43,613.37)

Municipality of Tweed 2023 Fire Summary Budget

Fire Department Summary

Operating

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	User Charges	25,000.00	23,005.12	(1,994.88)	25,000.00	24,981.96	(18.04)	23,000.00	(2,000.00)
	Government Transfers	4,000.00	-	(4,000.00)	-	-	-	-	-
	Donations	-	14,613.00	14,613.00	-	-	-	-	-
	Other Grants	-	797.02	797.02	-	-	-	-	-
	Transfers from Reserves and Reserve Funds	-	-	-	28,639.10	57,132.00	28,492.90	61,810.00	33,170.90
		29,000.00	38,415.14	9,415.14	53,639.10	82,113.96	28,474.86	84,810.00	31,170.90
Expenditures	Salaries and Benefits	112,900.00	87,649.81	(25,250.19)	113,600.00	101,137.71	(12,462.29)	139,533.00	25,933.00
	Materials	123,300.00	107,497.27	(15,802.73)	166,798.75	102,384.89	(64,413.86)	198,077.00	31,278.25
	Contracted Services	30,800.00	37,879.48	7,079.48	39,882.00	38,574.41	(1,307.59)	66,817.00	26,935.00
	External Transfers	139,900.00	109,919.12	(29,980.88)	146,950.00	157,963.44	11,013.44	180,000.00	33,050.00
	Transfers to Reserves and Reserve Funds	-	28,639.10	28,639.10	-	61,815.86	61,815.86	-	-
		406,900.00	371,584.78	(35,315.22)	467,230.75	461,876.31	(5,354.44)	584,427.00	117,196.25
	Property Taxes Required - Operating	377,900.00	333,169.64	(44,730.36)	413,591.65	379,762.35	(33,829.30)	499,617.00	86,025.35
	Total Properties Per MPAC	4,782	4,782	4,782	4,783	4,783	4,783	4,796	4,796
	Net Operating Cost Per Property	79.03	69.67	(9.35)	86.47	79.40	(7.07)	104.17	17.94
Capital									
Revenues	Other Grants	-	5,202.98	5,202.98	-	-	-	-	-
	Transfers from Reserves and Reserve Funds	86,391.94	85,771.74	(620.20)	163,900.22	58,900.22	(105,000.00)	163,000.00	(900.22)
		86,391.94	90,974.72	4,582.78	163,900.22	58,900.22	(105,000.00)	163,000.00	(900.22)
Expenditures	Materials	-	5,202.98	5,202.98	60,000.00	-	(60,000.00)	163,000.00	103,000.00
	Contracted Services	100,000.00	158,280.02	58,280.02	30,000.00	28,492.80	(1,507.20)	20,000.00	(10,000.00)
	Transfers to Reserves and Reserve Funds	44,000.00	44,000.00	-	55,750.00	55,750.00	-	110,000.00	54,250.00
	Change in Unfunded Capital	-	(58,900.22)	(58,900.22)	58,900.22	58,900.22	-	-	(58,900.22)
		144,000.00	148,582.78	4,582.78	204,650.22	143,143.02	(61,507.20)	293,000.00	88,349.78
	Property Taxes Required - Capital	57,608.06	57,608.06	(0.00)	40,750.00	84,242.80	43,492.80	130,000.00	89,250.00
	Total Fire Property Taxes Required	435,508.06	390,777.70	(44,730.36)	454,341.65	464,005.15	9,663.50	629,617.00	175,275.35

Municipality of Tweed 2023 Policing Summary Budget

Police Department Summary

Operating

Expenditures Contracted Services
Property Taxes Required - Operating

Total Properties Per MPAC
Operating Cost Per Property

2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
1,082,289.00	1,070,535.45	(11,753.55)	1,062,144.00	1,052,729.00	(9,415.00)	1,020,158.00	(41,986.00)
1,082,289.00	1,070,535.45	(11,753.55)	1,062,144.00	1,052,729.00	(9,415.00)	1,020,158.00	(41,986.00)
4,782	4,782	4,782	4,783	4,783	4,783	4,796	4,796
226.33	223.87	(2.46)	222.07	220.10	(1.97)	212.71	(8.75)

Municipality of Tweed 2023 Animal Control Summary Budget

Animal Control Services Department Summary

Operating

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	User Charges	6,000.00	5,185.34	(814.66)	6,000.00	7,740.00	1,740.00	7,450.00	1,450.00
		6,000.00	5,185.34	(814.66)	6,000.00	7,740.00	1,740.00	7,450.00	1,450.00
Expenditures	Materials	2,050.00	1,311.71	(738.29)	2,050.00	1,735.84	(314.16)	2,315.00	265.00
	Contracted Services	15,865.00	15,019.75	(845.25)	14,400.00	23,830.38	9,430.38	27,334.00	12,934.00
		17,915.00	16,331.46	(1,583.54)	16,450.00	25,566.22	9,116.22	29,649.00	13,199.00
	Property Taxes Required - Operating	11,915.00	11,146.12	(768.88)	10,450.00	17,826.22	7,376.22	22,199.00	11,749.00
	Total Dog Tags/Licences Issued	350	309	309	350	368	368	373	373
	Operating Cost Per Tag/Licence	51.19	52.85	(5.12)	47.00	69.47	24.77	79.49	35.39
	Current Tag Fee (pre Apr 1st increase)	15.00	15.00	-	15.00	15.00	-	15.00	-

Municipality of Tweed 2023 Livestock Summary Budget

Livestock Valuation Department Summary

Operating

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	Government Transfers	450.00	540.00	90.00	450.00	1,150.00	700.00	900.00	450.00
		450.00	540.00	90.00	450.00	1,150.00	700.00	900.00	450.00
Expenditures	Materials	350.00	282.00	(68.00)	200.00	504.85	304.85	396.00	196.00
	Contracted Services	500.00	1,299.72	799.72	700.00	1,957.20	1,257.20	1,494.00	794.00
		850.00	1,581.72	731.72	900.00	2,462.05	1,562.05	1,890.00	990.00
	Property Taxes Required - Operating	400.00	1,041.72	641.72	450.00	1,312.05	862.05	990.00	540.00
		15	15	15	15	25	25	18	18
	Total Claims Administered	15	15	15	15	25	25	18	18
	Operating Cost Per Claim	56.67	105.45	48.78	60.00	98.48	62.48	105.00	55.00
	Actual Provincial Administration Fee Per Claim	30.00	30.00	-	30.00	50.00	(20.00)	50.00	(20.00)

Municipality of Tweed 2023 By-Law Summary Budget

By-Law Enforcement Department Summary

Operating

	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues User Charges	-	115.00	115.00	500.00	-	(500.00)	600.00	100.00
	-	115.00	115.00	500.00	-	(500.00)	600.00	100.00
Expenditures Materials	500.00	462.82	(37.18)	-	-	-	-	-
External Transfers	30,000.00	38,751.70	8,751.70	30,000.00	22,424.77	(7,575.23)	30,000.00	-
	30,500.00	39,214.52	8,714.52	30,000.00	22,424.77	(7,575.23)	30,000.00	-
Property Taxes Required - Operating	30,500.00	39,099.52	8,599.52	29,500.00	22,424.77	(7,075.23)	29,400.00	(100.00)
Total Hours of Services Received	648	648	648	624	552	624	624	624
Net Operating Cost Per Hour	47.07	60.34	13.27	47.28	40.62	(11.34)	47.12	(0.16)

Municipality of Tweed 2023 Conservation Authority Summary Budget

Conservation Authority Department Summary

Operating
 Expenditures External Transfers
 Property Taxes Required - Operating

Total Properties Per MPAC
 Operating Cost Per Property

2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
69,128.00	73,758.50	4,630.50	72,519.00	77,380.43	4,861.43	82,594.00	10,075.00
69,128.00	73,758.50	4,630.50	72,519.00	77,380.43	4,861.43	82,594.00	10,075.00
4,782	4,782	4,782	4,783	4,783	4,783	4,796	4,796
14.46	15.42	0.97	15.16	16.18	1.02	17.22	2.10

Municipality of Tweed 2023 Roads Summary Budget

Roads Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues									
	User Charges	32,403.00	71,104.10	38,701.10	43,430.00	56,389.74	12,959.74	54,430.00	11,000.00
	Government Transfers	2,900.00	20,387.15	17,487.15	3,450.00	1,050.00	(2,400.00)	1,700.00	(1,750.00)
	Investment income	4,000.00	1,639.10	(2,360.90)	2,400.00	2,960.73	560.73	1,500.00	(900.00)
	Transfers from Reserves and Reserve Funds	-	-	-	-	-	-	55,968.12	55,968.12
		39,303.00	93,130.35	53,827.35	49,280.00	60,400.47	11,120.47	113,598.12	64,318.12
Expenditures									
	Salaries and Benefits	989,044.00	891,832.05	(97,211.95)	993,929.00	932,925.25	(61,003.75)	975,868.00	(18,061.00)
	Materials	1,187,390.00	1,410,435.03	223,045.03	1,248,430.00	1,584,841.45	336,411.45	1,205,930.00	(42,500.00)
	Contracted Services	301,942.00	310,525.28	8,583.28	293,021.00	355,555.90	62,534.90	397,518.12	104,497.12
	Rents and Financial	5,500.00	4,327.60	(1,172.40)	4,500.00	4,265.46	(234.54)	4,500.00	-
	Transfers to Reserves and Reserve Funds	4,000.00	1,639.10	(2,360.90)	22,400.00	259,392.57	236,992.57	21,500.00	(900.00)
		2,487,876.00	2,618,759.06	130,883.06	2,562,280.00	3,136,980.63	574,700.63	2,605,316.12	43,036.12
Property Taxes Required - Operating		2,448,573.00	2,525,628.71	77,055.71	2,513,000.00	3,076,580.16	563,580.16	2,491,718.00	(21,282.00)
Total KMs of Roads and Bridge Decks		412.19	412.19	412.19	412.19	412.19	412.19	412.19	412.19
Net Operating Cost Per Hour		5,940.40	6,127.34	186.94	6,096.70	7,463.99	1,367.28	6,045.07	(51.63)
Capital									
Revenues									
	Government Transfers	135,000.00	134,136.20	(863.80)	331,368.00	321,327.14	(10,040.86)	381,073.00	49,705.00
	Canada Community - Building Fund	419,000.00	419,000.00	-	741,517.00	741,517.00	-	390,000.00	(351,517.00)
	IO Loan Proceeds/Unfunded Capital	-	-	-	108,500.00	110,021.70	1,521.70	2,816,150.00	2,707,650.00
	Transfers from Reserves and Reserve Funds	759,692.00	456,742.45	(302,949.55)	656,246.34	587,487.60	(68,758.74)	443,131.00	(213,115.34)
		1,313,692.00	1,009,878.65	(303,813.35)	1,837,631.34	1,760,353.44	(77,277.90)	4,030,354.00	2,192,722.66
Expenditures									
	Materials	35,000.00	32,643.66	(2,356.34)	273,000.00	262,500.86	(10,499.14)	539,838.00	266,838.00
	Contracted Services	1,385,971.00	1,046,241.53	(339,729.47)	1,705,385.00	1,643,333.69	(62,051.31)	3,515,516.00	1,810,131.00
	Transfers to Reserves and Reserve Funds	381,300.00	381,300.00	-	217,343.00	-	(217,343.00)	274,919.00	57,576.00
		1,802,271.00	1,460,185.19	(342,085.81)	2,195,728.00	1,905,834.55	(289,893.45)	4,330,273.00	2,134,545.00
Property Taxes Required - Capital		488,579.00	450,306.54	(38,272.46)	358,096.66	145,481.11	(212,615.55)	299,919.00	(58,177.66)
Total Roads Property Taxes Required		2,937,152.00	2,975,935.25	38,783.25	2,871,096.66	3,222,061.27	350,964.61	2,791,637.00	(79,459.66)

Municipality of Tweed 2023 Sewer Summary Budget

Sewer Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	451,725.00	448,026.05	(3,698.95)	471,979.00	452,924.08	(19,054.92)	468,250.00	(3,729.00)
	Transfers from Reserves and Reserve Funds	-	322,370.03	322,370.03	-	310,951.67	310,951.67	-	-
		451,725.00	770,396.08	318,671.08	471,979.00	763,875.75	291,896.75	468,250.00	(3,729.00)
Expenditures	Salaries and Benefits	30,600.00	30,600.00	-	30,600.00	30,600.00	-	30,600.00	-
	Long Term Debt Repayment	-	-	-	159,660.00	66,012.54	(93,647.46)	132,025.08	(27,634.92)
	Materials	25,000.00	24,663.11	(336.89)	28,000.00	65,382.59	37,382.59	65,000.00	37,000.00
	Contracted Services	110,000.00	430,508.19	320,508.19	108,926.00	111,579.74	2,653.74	108,422.00	(504.00)
	Rents and Financial	-	1,435.19	1,435.19	-	10,756.07	10,756.07	-	-
		165,600.00	487,206.49	321,606.49	327,186.00	284,330.94	(42,855.06)	336,047.08	8,861.08
	User Fees Required - Operating	(286,125.00)	(283,189.59)	2,935.41	(144,793.00)	(479,544.81)	(334,751.81)	(132,202.92)	12,590.08
Weighted Sewer Connections		972	972	972	972	972	972	972	972
Operating Cost Per Connection		170.37	169.58	(0.79)	336.61	(27.39)	(364.00)	345.73	9.12
Quarterly Allocation		42.59	42.40	(0.20)	84.15	(6.85)	(91.00)	86.43	2.28
Quarterly Base Rate		103.21	103.21	103.21	103.21	103.21	103.21	111.47	111.47
Collected for Capital		60.62	60.81	103.41	19.06	110.06	194.21	25.04	109.19
Capital									
Revenues	Government Transfers	2,066,938.00	2,066,938.04	0.04	-	-	-	-	-
	IO Loan Proceeds/Unfunded Capital	1,033,062.00	2,151,403.36	1,118,341.36	-	68,466.36	68,466.36	115,223.50	115,223.50
	Transfers from Reserves and Reserve Funds	-	-	-	16,667.00	-	(16,667.00)	420,557.00	403,890.00
		3,100,000.00	4,218,341.40	1,118,341.40	16,667.00	68,466.36	51,799.36	535,780.50	519,113.50
Expenditures	Contracted Services	3,111,604.00	4,222,875.95	1,111,271.95	16,667.00	414,195.49	397,528.49	535,780.50	519,113.50
	Transfers to Reserves and Reserve Funds	274,521.00	278,655.04	4,134.04	144,793.00	133,815.68	(10,977.32)	132,202.92	(12,590.08)
		3,386,125.00	4,501,530.99	1,115,405.99	161,460.00	548,011.17	386,551.17	667,983.42	506,523.42
	User Fees Required - Capital	286,125.00	283,189.59	(2,935.41)	144,793.00	479,544.81	334,751.81	132,202.92	(12,590.08)
Total Sewer Property Taxes Required		-	-	0.00	-	-	-	-	(0.00)

Municipality of Tweed 2023 Water Summary Budget

Water Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	432,550.00	431,342.55	(1,207.45)	454,373.00	429,036.65	(25,336.35)	445,250.00	(9,123.00)
		432,550.00	431,342.55	(1,207.45)	454,373.00	429,036.65	(25,336.35)	445,250.00	(9,123.00)
Expenditures	Salaries and Benefits	64,900.00	64,899.00	(1.00)	64,900.00	64,900.00	-	64,900.00	-
	Materials	48,000.00	53,969.28	5,969.28	49,000.00	80,107.36	31,107.36	53,000.00	4,000.00
	Contracted Services	190,000.00	190,831.60	831.60	190,600.00	193,961.96	3,361.96	190,600.00	-
	Rents and Financial	3,871.00	11,767.26	7,896.26	3,842.00	3,539.02	(302.98)	3,950.00	108.00
		306,771.00	321,467.14	14,696.14	308,342.00	342,508.34	34,166.34	312,450.00	4,108.00
	User Fees Required - Operating	(125,779.00)	(109,875.41)	15,903.59	(146,031.00)	(86,528.31)	59,502.69	(132,800.00)	13,231.00
Weighted Water Connections		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Operating Cost Per Connection		306.77	321.47	14.70	308.34	342.51	34.17	312.45	4.11
Quarterly Allocation		76.69	80.37	3.67	77.09	85.63	8.54	78.11	1.03
Quarterly Base Rate		93.59	93.59	93.59	93.59	93.59	93.59	101.08	93.59
Collected for Capital		16.90	13.22	89.92	16.50	7.96	85.05	22.97	92.56
Capital									
Revenues	Government Transfers	-	-	-	742,133.33	33,310.57	(708,822.76)	755,100.50	12,967.17
	IO Loan Proceeds/Unfunded Capital	-	-	-	-	-	-	833,706.50	833,706.50
	Transfers from Reserves and Reserve Funds	-	-	-	388,275.18	24,343.13	(363,932.05)	588,158.00	199,882.82
		-	-	-	1,130,408.51	57,653.70	(1,072,754.81)	2,176,965.00	1,046,556.49
Expenditures	Materials	-	-	-	30,000.00	2,333.45	(27,666.55)	15,000.00	(15,000.00)
	Contracted Services	22,228.00	9,517.34	(12,710.66)	1,100,408.51	55,871.43	(1,044,537.08)	2,161,965.00	1,061,556.49
	Transfers to Reserves and Reserve Funds	103,551.00	100,358.07	(3,192.93)	146,031.00	85,977.13	(60,053.87)	132,800.00	(13,231.00)
		125,779.00	109,875.41	(15,903.59)	1,276,439.51	144,182.01	(1,132,257.50)	2,309,765.00	1,033,325.49
	User Fees Required - Capital	125,779.00	109,875.41	(15,903.59)	146,031.00	86,528.31	(59,502.69)	132,800.00	(13,231.00)
Total Water Property Taxes Required		-	-	-	-	-	-	-	-

Municipality of Tweed 2023 Waste Summary Budget

Waste Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	237,672.00	292,820.31	55,148.31	268,811.00	300,599.97	31,788.97	316,732.00	47,921.00
	Government Transfers	24,922.00	750.57	(24,171.43)	-	-	-	-	-
	Investment income	15,000.00	19,794.27	4,794.27	20,000.00	23,247.26	3,247.26	20,000.00	-
	Transfers from Reserves and Reserve Funds	90,000.00	107,071.31	17,071.31	90,600.00	121,093.67	30,493.67	125,000.00	34,400.00
		367,594.00	420,436.46	52,842.46	379,411.00	444,940.90	65,529.90	461,732.00	82,321.00
Expenditures	Salaries and Benefits	206,335.00	194,979.55	(11,355.45)	198,642.00	200,106.42	1,464.42	206,975.00	8,333.00
	Materials	12,347.00	11,599.48	(747.52)	16,600.00	9,900.10	(6,699.90)	18,600.00	2,000.00
	Contracted Services	257,123.00	(42,273.03)	(299,396.03)	285,900.00	319,439.44	33,539.44	352,959.00	67,059.00
	Rents and Financial	3,537.00	3,357.92	(179.08)	3,425.00	3,504.00	79.00	3,610.00	185.00
	Transfers to Reserves and Reserve Funds	215,000.00	268,355.39	53,355.39	170,300.00	205,438.87	35,138.87	82,500.00	(87,800.00)
		694,342.00	436,019.31	(258,322.69)	674,867.00	738,388.83	63,521.83	664,644.00	(10,223.00)
	Property Taxes Required - Operating	326,748.00	15,582.85	(311,165.15)	295,456.00	293,447.93	(2,008.07)	202,912.00	(92,544.00)
	Total Hours Landfill Open to Public	1,124	1,124	1,124	1,128	1,128	1,128	1,132	1,132
	Net Operating Cost Per Hour	290.70	13.86	(276.84)	261.93	260.15	(1.78)	179.25	(81.75)
Capital									
Revenues	User Charges	-	96,464.90	96,464.90	-	-	-	-	-
	Transfers from Reserves and Reserve Funds	32,000.00	10,061.29	(21,938.71)	28,100.00	-	(28,100.00)	540,000.00	511,900.00
		32,000.00	106,526.19	74,526.19	28,100.00	-	(28,100.00)	540,000.00	511,900.00
Expenditures	Materials	-	101,464.90	101,464.90	-	-	-	-	-
	Contracted Services	32,000.00	333,250.62	301,250.62	28,100.00	5,318.05	(22,781.95)	540,000.00	511,900.00
	Transfers to Reserves and Reserve Funds	-	-	-	-	-	-	11,700.00	11,700.00
		32,000.00	434,715.52	402,715.52	28,100.00	5,318.05	(22,781.95)	551,700.00	523,600.00
	Property Taxes Required - Capital	-	328,189.33	328,189.33	-	5,318.05	5,318.05	11,700.00	11,700.00
	Total Waste Property Taxes Required	326,748.00	343,772.18	17,024.18	295,456.00	298,765.98	3,309.98	214,612.00	(80,844.00)

Municipality of Tweed 2023 Parks Summary Budget

Parks Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	-	-	-	-	-	-	4,750.00	4,750.00
	Government Transfers	37,298.00	16,847.17	(20,450.83)	3,450.00	1,050.00	(2,400.00)	1,700.00	(1,750.00)
	Donations	-	5,000.00	5,000.00	-	6,328.00	6,328.00	-	-
	Other Grants	-	25,400.00	25,400.00	-	79,673.76	79,673.76	-	-
		37,298.00	47,247.17	9,949.17	3,450.00	87,051.76	83,601.76	6,450.00	3,000.00
Expenditures	Salaries and Benefits	172,570.00	180,725.20	8,155.20	188,428.00	205,360.29	16,932.29	207,202.00	18,774.00
	Materials	64,907.00	60,819.77	(4,087.23)	96,500.00	87,709.00	(8,791.00)	102,700.00	6,200.00
	Contracted Services	34,280.00	41,540.83	7,260.83	22,650.00	22,804.99	154.99	65,427.00	42,777.00
	Rents and Financial	1,560.00	1,478.58	(81.42)	1,510.00	1,542.90	32.90	1,600.00	90.00
	Transfers to Reserves and Reserve Funds	-	-	-	-	38,600.95	38,600.95	-	-
		273,317.00	284,564.38	11,247.38	309,088.00	356,018.13	46,930.13	376,929.00	67,841.00
	Property Taxes Required - Operating	236,019.00	237,317.21	1,298.21	305,638.00	268,966.37	(36,671.63)	370,479.00	64,841.00
	Total Acres of Parks and Recreation Areas	38.05	38.05	38.05	38.05	38.05	38.05	38.05	38.05
	Net Operating Cost Per Acre	6,202.86	6,236.98	34.12	8,032.54	7,068.76	(963.77)	9,736.64	1,704.10
Capital									
Revenues	Government Transfers	336,000.00	227,030.43	(108,969.57)	-	-	-	35,000.00	35,000.00
	Donations	-	14,400.83	14,400.83	-	-	-	-	-
	Parkland fees earned	-	-	-	-	-	-	45,000.00	45,000.00
	Transfers from Reserves and Reserve Funds	87,500.00	107,950.40	20,450.40	75,440.00	30,454.45	(44,985.55)	105,440.00	30,000.00
		423,500.00	349,381.66	(74,118.34)	75,440.00	30,454.45	(44,985.55)	185,440.00	110,000.00
Expenditures	Materials	43,000.00	36,159.33	(6,840.67)	71,440.00	41,682.64	(29,757.36)	104,090.00	32,650.00
	Contracted Services	431,000.00	382,920.79	(48,079.21)	42,500.00	81,536.01	39,036.01	127,000.00	84,500.00
	Transfers to Reserves and Reserve Funds	11,000.00	14,763.23	3,763.23	45,740.00	45,740.00	-	60,780.00	15,040.00
	Change in Unfunded Capital	34,000.00	36,367.04	2,367.04	-	-	-	-	-
		519,000.00	470,210.39	(48,789.61)	159,680.00	168,958.65	9,278.65	291,870.00	132,190.00
	Property Taxes Required - Capital	95,500.00	120,828.73	25,328.73	84,240.00	138,504.20	54,264.20	106,430.00	22,190.00
	Total Parks Property Taxes Required	331,519.00	358,145.94	26,626.94	389,878.00	407,470.57	17,592.57	476,909.00	87,031.00

Municipality of Tweed 2023 Arena Summary Budget

Arena Department Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	118,900.00	129,802.24	10,902.24	144,800.00	152,967.02	8,167.02	178,450.00	33,650.00
	Government Transfers	46,388.00	52,477.78	6,089.78	-	-	-	-	-
	Donations	-	8,858.50	8,858.50	18,400.00	24,914.94	6,514.94	18,400.00	-
	Transfers from Reserves and Reserve Funds	-	-	-	-	55,549.51	55,549.51	15,000.00	15,000.00
		165,288.00	191,138.52	25,850.52	163,200.00	233,431.47	70,231.47	211,850.00	48,650.00
Expenditures	Salaries and Benefits	173,869.00	155,157.98	(18,711.02)	186,178.00	189,365.41	3,187.41	204,952.00	18,774.00
	Materials	110,948.00	131,506.13	20,558.13	134,050.00	137,909.09	3,859.09	171,700.00	37,650.00
	Contracted Services	40,440.00	49,136.24	8,696.24	37,006.00	35,952.86	(1,053.14)	94,126.00	57,120.00
	Rents and Financial	-	666.00	666.00	3,680.00	566.00	(3,114.00)	4,750.00	1,070.00
		325,257.00	336,466.35	11,209.35	360,914.00	363,793.36	2,879.36	475,528.00	114,614.00
	Property Taxes Required - Operating	159,969.00	145,327.83	(14,641.17)	197,714.00	130,361.89	(67,352.11)	263,678.00	65,964.00
		753.5	753.5	753.5	1,377.5	1,377.5	1,377.5	1,467.5	1,467.5
	Total Rental Hours Served	753.5	753.5	753.5	1,377.5	1,377.5	1,377.5	1,467.5	1,467.5
	Net Operating Cost Per Hour	212.30	192.87	(19.43)	143.53	94.64	(48.89)	179.68	44.95
Capital									
Revenues	Government Transfers	85,000.00	-	(85,000.00)	85,000.00	-	(85,000.00)	100,000.00	15,000.00
	Transfers from Reserves and Reserve Funds	125,000.00	114,402.00	(10,598.00)	99,150.00	12,947.97	(86,202.03)	96,000.00	(3,150.00)
		210,000.00	114,402.00	(95,598.00)	184,150.00	12,947.97	(171,202.03)	196,000.00	11,850.00
Expenditures	Materials	127,112.00	114,402.00	(12,710.00)	82,150.00	82,412.57	262.57	96,000.00	13,850.00
	Contracted Services	85,000.00	-	(85,000.00)	102,000.00	-	(102,000.00)	85,000.00	(17,000.00)
	Transfers to Reserves and Reserve Funds	21,800.00	21,800.00	-	73,765.00	73,765.00	-	59,000.00	(14,765.00)
		233,912.00	136,202.00	(97,710.00)	257,915.00	156,177.57	(101,737.43)	240,000.00	(17,915.00)
	Property Taxes Required - Capital	23,912.00	21,800.00	(2,112.00)	73,765.00	143,229.60	69,464.60	44,000.00	(29,765.00)
	Total Arena Property Taxes Required	183,881.00	167,127.83	(16,753.17)	271,479.00	273,591.49	2,112.49	307,678.00	36,199.00

Municipality of Tweed 2023 Other Recreation Summary Budget

Other Recreation Department Summary

Operating

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	Government Transfers	29,698.00	-	(29,698.00)	-	-	-	-	-
	Donations	-	4,950.00	4,950.00	-	67,909.53	67,909.53	-	-
	Other Grants	-	13,500.00	13,500.00	-	-	-	-	-
		29,698.00	18,450.00	(11,248.00)	-	67,909.53	67,909.53	-	-
Expenditures	Salaries and Benefits	27,533.00	-	(27,533.00)	-	-	-	-	-
	Materials	15,665.00	24,701.87	9,036.87	13,500.00	9,063.50	(4,436.50)	13,500.00	-
	Contracted Services	42,075.00	34,225.68	(7,849.32)	43,456.00	56,215.94	12,759.94	59,514.00	16,058.00
	External Transfers	162,700.00	173,162.25	10,462.25	165,780.00	175,479.16	9,699.16	172,633.00	6,853.00
	Transfers to Reserves and Reserve Funds	-	2,673.64	2,673.64	-	-	-	-	-
		247,973.00	234,763.44	(13,209.56)	222,736.00	240,758.60	18,022.60	245,647.00	22,911.00
	Property Taxes Required - Operating	218,275.00	216,313.44	(1,961.56)	222,736.00	172,849.07	(49,886.93)	245,647.00	22,911.00
	Total Properties Per MPAC	4,782	4,782	4,782	4,783	4,783	4,783	4,796	4,796
	Net Operating Cost Per Property	45.65	45.23	(0.41)	46.57	36.14	(10.43)	51.22	4.78
Capital									
Revenues	Other Grants	-	-	-	256,400.00	-	(256,400.00)	-	(256,400.00)
	Other Revenues/Unfunded Capital	-	-	-	100,600.00	-	(100,600.00)	7,070.00	(93,530.00)
	Transfers from Reserves and Reserve Funds	20,000.00	14,330.06	(5,669.94)	1,250.00	29,253.93	28,003.93	459,930.00	458,680.00
		20,000.00	14,330.06	(5,669.94)	358,250.00	29,253.93	(328,996.07)	467,000.00	108,750.00
Expenditures	Materials	20,000.00	214.68	(19,785.32)	32,500.00	22,434.34	(10,065.66)	77,000.00	44,500.00
	Contracted Services	-	5,889.00	5,889.00	357,000.00	21,881.01	(335,118.99)	430,000.00	73,000.00
	Transfers to Reserves and Reserve Funds	103,750.00	106,150.00	2,400.00	55,400.00	128,994.88	73,594.88	29,400.00	(26,000.00)
		123,750.00	112,253.68	(11,496.32)	444,900.00	173,310.23	(271,589.77)	536,400.00	91,500.00
	Property Taxes Required - Capital	103,750.00	97,923.62	(5,826.38)	86,650.00	144,056.30	57,406.30	69,400.00	(17,250.00)
	Total Administration Property Taxes Required	322,025.00	314,237.06	(7,787.94)	309,386.00	316,905.37	7,519.37	315,047.00	5,661.00

TWEED PUBLIC LIBRARY : REVENUES

budget 23	2022	2022	2023	2023	
	Budget	Actual	Budget	Actual	
Operating Grants					
Tweed-Local Operating Grant	\$151,000.00	\$157,080.00	\$163,933.00		
Public Library Operating Grant (PLOG)	\$12,676.00	\$12,676.00	\$12,676.00		
Sub-total for operating grants	\$163,676.00	\$169,756.00	\$176,609.00		
Student/Staffing Grants					
Canada Summer Jobs Student	\$2,000.00		\$3,000.00		
Grants ON - Summer Experience Program	\$3,000.00	\$3,658.00			
Young Canada Works (YCW) Summer Work Experience	\$0.00		\$3,000.00		
Other					
Sub-total for Student/staffing Grants	\$5,000.00	\$3,658.00	\$6,000.00		
Project Grants					
	\$17,500.00		\$13,000.00		
Festival of Trees		\$1,000.00			
Kimberley Foundation		\$1,000.00			
AON		\$3,000.00			
Dyslexia Foundation		\$500.00			
Sara Badgley					
		\$4,500.00	\$13,000.00		
Sub-total for project grants					
Donations					
Kiwanis Club	\$750.00		\$750.00		
Horticultural Society	\$500.00		\$500.00		
General Donation for any use	\$9,000.00	\$5,563.00	\$5,375.00		
Donation for specific Use	\$1,000.00	\$1,465.00	\$5,375.00		
Sub-total for donations	\$11,250.00	\$11,282.90	\$12,000.00		
Self-generated revenue					
Fees for non-residents	\$60.00	\$15.00			
Fines	\$1,000.00	\$80.00	\$500.00		
Printing	\$2,000.00	\$753.00	\$2,000.00		
Meeting room revenue	\$1,500.00	\$1,235.00	\$1,000.00		
Sub-total for self-generated revenue	\$4,560.00	\$1,450.00	\$3,500.00	\$0.00	
Other Revenue					
Internet Connectivity Reimbursement (SOLS)	\$2,000.00	\$1,021.26	\$1,200.00		
Postage Reimbursement (SOLS)	\$100.00		\$500.00		
HST Rebate	\$3,800.00	\$4,219.19	\$5,000.00		
Bank interest, credits	\$0.00		\$0.00		
From Reserves	\$0.00				
Sub-total for other revenue	\$5,900.00		\$6,700.00		
<i>Covid lost revenue</i>		\$9,591.22			
	\$196,325.05	\$183,255.66	\$217,809.00		

Tweed Public Library : Expenditures (DRAFT)

budget 2023	2022	2022	2023	2023	
	Budget	Actual	Budget	Actual	
Staffing costs					
*Salaries: Regular staff	\$110,400.00	\$73,404.91	\$117,483.00		
Salaries: Grant Students (25-50% of wages)	\$2,456.25	\$0.00	\$1,150.00		
CPP	\$4,797.34	\$3,856.68	\$6,000.00		
EI	\$2,000.00	\$1,493.71	\$2,200.00		
*EHT	\$1,200.00	\$1,141.96	\$1,200.00		
WSIB	\$400.00	\$2,056.04	\$5,000.00		
Group Insurance: Manulife	\$1,300.00	\$832.23	\$1,100.00		
(EHC) Extended Health Care:	\$12,000.00	\$7,753.68	\$11,200.00		
Pension Expenses: OMERS/RRSP	\$8,100.00	\$5,545.44	\$9,300.00		
Dental	\$4,000.00	\$256.83	\$2,850.00		
Sub-total for staffing costs	\$146,653.59	\$96,341.48	\$157,483.00		
Staff training & development					
Professional development	\$2,000.00	\$631.00	\$2,500.00		
Professional membership	\$200.00	\$200.00	\$200.00		
Sub-total for staff training/development	\$2,200.00	\$831.00	\$2,700.00		
Materials expenditures					
General (books, periodicals, audiobooks)	\$15,000.00	\$12,722.27	\$17,000.00		
Electronic (eresources & Overdrive)	\$2,780.66	\$2,593.91	\$2,600.00		
Sub-total for materials	\$17,780.66	\$15,316.18	\$19,600.00		
Utilities & Cleaning					
Janitorial services	\$5,000.00	\$246.09	\$5,500.00		
Union Gas	\$3,500.00	\$2,906.40	\$5,000.00		
Hydro	\$9,000.00	\$3,591.67	\$8,000.00		
Water and sewer	\$900.00	\$624.71	\$1,000.00		
Utilities & cleaning	\$18,400.00	\$7,368.87	\$19,500.00		
Building Repair & Maintenance:					
Annual heating/AC/generator	\$3,000.00	\$2,180.90	\$2,200.00		
Annual alarm system	\$280.00	\$339.00	\$350.00		
Annual fire extinguisher check	\$200.00	\$0.00	\$50.00		
Equipment & Repairs	\$3,000.00	\$207.90			
Covid	\$1,500.00	\$176.61			
building repair & maintenance	\$7,980.00	\$2,904.41	\$2,600.00		
Building & Office Supplies:					
Snowblowing and Maintenance	\$1,200.00	\$514.15	\$1,000.00		
Office	\$2,500.00	\$776.62	\$1,200.00		
Postage & Advertising	\$200.00		\$500.00		
Bank charges	\$10.00		\$10.00		
building and office supplies	\$3,910.00	\$1,290.77	\$2,710.00		
Telecommunications costs					
Telephone	\$1,400.00	\$875.23	\$1,300.00		
Internet	\$1,500.00	\$903.92	\$2,160.00		
Photocopier		\$755.37	\$1,000.00		
Communication Costs	\$2,900.00	\$2,534.52	\$4,460.00		
Computer services					
Fee Circulation System/ JASI	\$1,500.00	\$1,459.70	\$1,500.00		

Tweed Public Library : Expenditures (DRAFT)

IT Support person	\$9,120.28	\$1,384.00	\$0.00		
Technology Plan	\$3,000.00	\$151.83	\$3,000.00		
IT Costs	\$13,620.28	\$2,995.53	\$4,500.00		

Program expense:

Children's programming	\$500.00	\$456.01	\$2,000.00		
Adult Programming	\$200.00		\$1,500.00		
Programing costs	\$700.00		\$3,500.00		

Covid Lost Revenues					
Total Expenditures	\$214,144.53	\$195,913.37	\$217,153.00		

NOTES

Municipality of Tweed 2023 Community Development Summary Budget

Community Development Departments Summary

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Operating									
Revenues	User Charges	16,300.00	19,007.00	2,707.00	11,000.00	11,190.00	190.00	19,800.00	8,800.00
	Government Transfers	1,500.00	1,500.00	-	1,500.00	2,100.00	600.00	1,500.00	-
	Donations	-	1,497.77	1,497.77	-	650.00	650.00	-	-
	Other Grants	-	-	-	40,000.00	54,308.00	14,308.00	-	(40,000.00)
	Transfers from Reserves and Reserve Funds	-	3,765.12	3,765.12	15,000.00	7,500.00	(7,500.00)	20,000.00	5,000.00
		17,800.00	25,769.89	7,969.89	67,500.00	75,748.00	8,248.00	41,300.00	(26,200.00)
Expenditures	Salaries and Benefits	132,714.00	137,727.21	5,013.21	144,574.00	140,933.89	(3,640.11)	149,796.00	5,222.00
	Materials	83,107.00	64,110.15	(18,996.85)	82,950.00	57,849.22	(25,100.78)	91,000.00	8,050.00
	Contracted Services	8,435.00	1,290.26	(7,144.74)	63,311.00	66,953.96	3,642.96	13,213.00	(50,098.00)
	Rents and Financial	8,500.00	8,400.00	(100.00)	8,500.00	8,400.00	(100.00)	8,500.00	-
	External Transfers	32,500.00	7,517.60	(24,982.40)	20,500.00	12,895.11	(7,604.89)	24,500.00	4,000.00
	Transfers to Reserves and Reserve Funds	-	-	-	-	5,800.00	5,800.00	-	-
		265,256.00	219,045.22	(46,210.78)	319,835.00	292,832.18	(27,002.82)	287,009.00	(32,826.00)
	Property Taxes Required - Operating	247,456.00	193,275.33	(54,180.67)	252,335.00	217,084.18	(35,250.82)	245,709.00	(6,626.00)
	Total Properties Per MPAC	4,782	4,782	4,782	4,783	4,783	4,783	4,796	4,796
	Net Operating Cost Per Property	51.75	40.42	(11.33)	52.76	45.39	(7.37)	51.23	(1.38)
Capital									
Expenditures	Materials	-	3,765.12	3,765.12	-	-	-	6,500.00	6,500.00
	Contracted Services	4,000.00	3,901.73	(98.27)	4,000.00	3,078.79	(921.21)	4,000.00	-
	Transfers to Reserves and Reserve Funds	-	-	-	5,800.00	-	(5,800.00)	5,800.00	-
		4,000.00	7,666.85	3,666.85	9,800.00	3,078.79	(6,721.21)	16,300.00	6,500.00
	Property Taxes Required - Capital	4,000.00	7,666.85	3,666.85	9,800.00	3,078.79	(6,721.21)	16,300.00	6,500.00
	Total Community Development Property Taxes Required	251,456.00	200,942.18	(50,513.82)	262,135.00	220,162.97	(41,972.03)	262,009.00	(126.00)

Municipality of Tweed 2023 Planning Summary Budget

Planning Department Summary

Operating

		2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	User Charges	7,200.00	17,000.00	9,800.00	14,212.00	18,616.00	4,404.00	19,140.00	4,928.00
		7,200.00	17,000.00	9,800.00	14,212.00	18,616.00	4,404.00	19,140.00	4,928.00
Expenditures	Salaries and Benefits	-	-	-	9,892.00	17,713.00	7,821.00	12,965.00	3,073.00
	Materials	4,600.00	4,366.85	(233.15)	4,325.00	27,186.95	22,861.95	17,314.00	12,989.00
	Transfers to Reserves and Reserve Funds	-	-	-	-	-	-	-	-
		4,600.00	4,366.85	(233.15)	14,217.00	44,899.95	30,682.95	30,279.00	16,062.00
	Property Taxes Required - Operating	(2,600.00)	(12,633.15)	(10,033.15)	5.00	26,283.95	26,278.95	11,139.00	11,134.00
Total Applications Processed		13	32	32	16	23	23	17	17
Operating Cost Per Application		353.85	136.46	(7.29)	888.56	1,952.17	1,334.04	1,781.12	944.82

**Municipal of Tweed
Long Term Capital Plan - Administration**

Asset	Year		Historical Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Acquired/ Last Updated	Expected Replacement/ Renovation											
Computers		every 10 years	34,766.20	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Furniture		Every 15 years	29,978.62	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Printers/Scanners		every 5 years	3,821.11	765.00	765.00	765.00	765.00	765.00					
Electronic sign	2021	2025	14,093.34			15,000.00							
Kitchen Fridge	2008	2025	600.00			600.00							
Kitchen Microwave	1989	2026	200.00				200.00						
iPads		every 4 years	11,953.19				7,250.00						
Postage Meter	2022	2027	3,177.50					3,177.50					
Fax Machine	2012	2027	594.30					594.30					
Elzevir Office	1990	2030	118,036.80							118,036.80			
Admin Bldg Signage	2012	2032	5,762.67										5,762.67
Solar Panel - Country Garage	2013	2033	40,610.38										
Furnace (rooftop units)	2014	2034	83,486.22										
Library - HVAC system	2020	2035	66,601.90										
Parking Lot pavement	2016	2036	17,362.32										
Administration building	2011	2051	319,395.98										
Phone system	2021	2041	7,341.98										
Coming Events sign	2022	2042	8,718.95										
Elevator	2017	2042	40,000.00										
Hungerford Office (Lions)	2018	2058	82,802.12										
Total Costs			82,802.12	6,265.00	6,265.00	21,865.00	13,715.00	10,036.80	5,500.00	5,500.00	123,536.80	5,500.00	11,262.67
Administration Capital Reserve			19,605.00	6,265.00	6,265.00	7,075.00							
Municipal Building Reserve			-										
Remaining Amounts to be Funded				-	-	14,790.00	13,715.00	10,036.80	5,500.00	5,500.00	123,536.80	5,500.00	11,262.67
2023 Transfer to Reserves Requirement			64,208.27	-	-	4,930.00	3,428.75	2,007.36	916.67	785.71	15,442.10	611.11	1,126.27
5 Year basis only - Admin			11,282.78										
5 Year basis only - building			-										

11.1.1

**Municipality of Tweed
Long Term Capital Plan - Administration**

Asset	2033	2034	2035	2036	2037	2040	2041	2042	2051	2058
Computers										
Furniture	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					
Printers/Scanners										
Electronic sign										
Kitchen Fridge										
Kitchen Microwave										
iPads										
Postage Meter										
Fax Machine										
Elzevir Office										
Admin Bldg Signage										
Solar Panel - Country	40,610.38									
Garage										
Furnace (rooftop units)		83,486.22								
Library - HVAC system			66,601.90							
Parking Lot pavement				17,362.32						
Administration building						60,000.00			319,395.98	
Phone system							7,341.98			
Coming Events sign								8,718.95		
Elevator								40,000.00		
Hungerford Office (Lions)										82,802.12
Total Costs	42,610.38	85,486.22	68,601.90	19,362.32	2,000.00	60,000.00	7,341.98	48,718.95	319,395.98	82,802.12
Administration Capital Reserve										
Municipal Building Reserve										
Remaining Amounts to be Funded	42,610.38	85,486.22	68,601.90	19,362.32	2,000.00	60,000.00	7,341.98	48,718.95	319,395.98	82,802.12
2023 Transfer to Reserves Requirement	3,873.67	7,123.85	5,277.07	1,383.02	133.33	3,333.33	386.42	2,435.95	11,013.65	2,300.06
5 Year basis only - Admin building										

Municipality of Tweed
Long Term Capital Plan - Fire Department

Asset	Year	Expected Replacement/ Renovation	Historical Cost/Estimated Replacement	2023	2024	2026	2027	2029	2030	2032
	Acquired / Last Updated									
Water Pump	2012	2023	10,000.00	10,000.00						
Radios/pagers	2015	2023	20,000.00	18,000.00						
Rescue Equipment	2006	2023	60,000.00	60,000.00						
Firehall and renovations	2021	2040	357,137.13	20,000.00						
1 Ton - #5		2023	75,000.00	75,000.00						
Driveway	2019	2024	2,000.00		2,000.00					
Infrared Camera	2014	2024	8,000.00		8,000.00					
Portable Pump	2016	2026	9,500.00			9,500.00				
Jaws of Life	2016	2026	18,000.00			18,000.00				
06 International Pumper - #1	2006	2026	850,000.00			850,000.00				
Air Pacs	2012	2027	102,000.00				102,000.00			
Extraction Strut	2014	2029	8,500.00					8,500.00		
Mobile Generators	2006	2030	72,345.00						72,345.00	
Air compressor	2015	2030	60,000.00						60,000.00	
Rescue Van - #3	2010	2030	450,000.00						450,000.00	
Grass Fire Trailer	2010	2030	7,500.00						7,500.00	
Air Pacs	2017	2032	41,000.00							41,000.00
Airpack bottles/masks	2019	2034	16,000.00							
Grass Fire Skid Unit	2019	2034	20,000.00							
Air Pacs	2020	2035	41,000.00							
Offroad Vehicle - #6	2020	2035	30,000.00							
ATV Trailer	2020	2035	7,500.00							
Repeater Tower	2021	2036	20,000.00							
Tanker Truck - #2	2016	2036	550,000.00							
Air bags	2021	2036	9,000.00							
Fire Hall Gas Furnace	2017	2037	22,000.00							
2015 Tanker Truck - #4	2018	2038	550,000.00							

Municipality of Tweed
Long Term Capital Plan - Fire Department

Asset	Year	Expected Replacement/ Renovation	Historical Cost/Estimated Replacement	2023	2024	2026	2027	2029	2030	2032
	Acquired / Last Updated									
Total Costs			2,894,345.00	183,000.00	10,000.00	877,500.00	102,000.00	8,500.00	589,845.00	41,000.00
Current Fire Equipment Reserve Used			254,750.00	163,000.00	10,000.00	81,750.00	-			
Remaining Amounts to be Funded				20,000.00	-	795,750.00	102,000.00	8,500.00	589,845.00	41,000.00
2023 Transfer to Reserves Requirement 5 year basis only - building			467,953.02	-	-	198,937.50	20,400.00	1,214.29	73,730.63	4,100.00
5 year basis only - equipment			-							
			219,337.50							

Municipal of Tweed
Long Term Capital Plan - Fire Department

Asset	2034	2035	2036	2037	2038	2040
Water Pump						
Radios/pagers						
Rescue Equipment						
Firehall and renovations						1,500,000.00
1 Ton - #5						
Driveway						
Infrared Camera						
Portable Pump						
Jaws of Life						
06 International Pumper - #1						
Air Pacs						
Extraction Strut						
Mobile Generators						
Air compressor						
Rescue Van - #3						
Grass Fire Trailer						
Air Pacs						
Airpack bottles/masks	16,000.00					
Grass Fire Skid Unit	20,000.00					
Air Pacs		41,000.00				
Offroad Vehicle - #6		30,000.00				
ATV Trailer		7,500.00				
Repeater Tower			20,000.00			
Tanker Truck - #2			550,000.00			
Air bags			9,000.00			
Fire Hall Gas Furnace				22,000.00		
2015 Tanker Truck - #4					550,000.00	

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

Asset	2034	2035	2036	2037	2038	2040
Total Costs	36,000.00	78,500.00	579,000.00	22,000.00	550,000.00	1,500,000.00
Current Fire Equipment Reserve Used						
Remaining Amounts to be Funded	36,000.00	78,500.00	579,000.00	22,000.00	550,000.00	1,500,000.00
2023 Transfer to Reserves Requirement	3,000.00	6,038.46	41,357.14	1,466.67	34,375.00	83,333.33
5 year basis only - building						
5 year basis only - equipment						

Municipal of Tweed
Long Term Capital Plan - Public Works

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2024	2025	2026	2027	2028	2029	2030	2031
<u>Per Asset Management Plan - 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)												
Charles Rd (Charles Court to end)		2024	120,000.00		120,000.00							
Rocky Alter Bridge (12) - Allore Rd		2024	855,000.00		855,000.00							
Arthur (Brooklyn to Louisa)		2025	61,456.00			61,456.00						
Reynolds Culvert (38) - Flinton Road		2025	510,000.00			510,000.00						
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)		2025	35,000.00			35,000.00						
Hungerford (Park to Metcalf)		2026	65,260.00				65,260.00					
Jamieson E (Victoria N to James N)		2026	79,831.00				79,831.00					
Hannah (Louisa to James N)		2026	17,428.00				17,428.00					
James St N (Jamieson to Hannah)		2026	20,271.00				20,271.00					
Moir (Brooklyn to Hwy 37)		2027	133,528.00					133,528.00				
Pomeroy Court (College to end)		2028	5,915.00						5,915.00			

Municipal of Tweed
Long Term Capital Plan - Public Works

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2024	2025	2026	2027	2028	2029	2030	2031
<u>All Other Assets</u>												
Joe Allore Bridge (#46)		2023	1,971,600.00	1,971,600.00								
McClellan St & Pomeroy Ave		2023	3,037,832.38	1,518,916.19	1,518,916.19							
Marlbank & Old Hungerford Rd spot repairs		2023	25,000.00	25,000.00								
Dowling Bridge		2024	585,000.00		585,000.00							
Roads - all others noted in AMP									11,096,840.00	1,559,268.00	1,683,296.00	1,150,479.00
Bridges - all others noted in AMP									2,151,000.00	3,232,500.00		
<u>Per TCA (other assets not yet in AMP)</u>												
2008 550 Ford Dump Truck/Plow	2008	2025	280,000.00	120,000.00								
2008 Sterling Lt9513 Tandem Flail mower	2008	2025	300,000.00	351,238.00								
		2023	68,600.00	68,600.00								
2011 Intern 7600 Tandem	2011	2023	300,000.00			394,320.00						
1996 Volvo/L-70 Loader	2013	2028	70,486.15		70,486.15							
2011 Excavator	2011	2023	227,120.54			227,120.54						
2012 Intern 7600 Tandem	2012	2024	300,000.00			300,000.00						
Countryman Salt Dome	1978	2025	38,569.05			38,569.05						
GPS Indicators	2015	2025	19,524.38			19,524.38						
2014 1/2 Ton Truck	2018	2028	17,119.00			20,000.00						
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 Truck	2016	2026	229,669.00				229,669.00					
Sidewalk Plow blower & broom	2016	2026	67,451.50				67,451.50					
Actinolite Garage	1992	2032	181,301.75				181,301.75					
2002 Volve/G740 Grader	2018	2033	213,074.20				213,074.20					
2015 Mack Tandem	2015	2025	242,847.79					242,847.79				
2017 Mack Tandem Plow & Wing	2018	2028	265,663.59						265,663.59			
Quanset Hut	1975	2030	25,458.02								25,458.02	
2020 Ford F150	2020	2030	29,500.00								29,500.00	
Culvert Steamer	1990	2030	20,000.00								20,000.00	
Actinolite Sand Dome	1992	2032	103,390.00									

Municipal of Tweed
Long Term Capital Plan - Public Works

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2024	2025	2026	2027	2028	2029	2030	2031
Stoco Sand Dome	2016	2036	98,701.86									
Pickup Truck	2022	2037	55,000.00									
Gravel Packer	2019	2039	20,835.36									
Stoco Shop Furnace	2019	2039	40,308.15									
Grader	2019	2039	380,993.33									
Countryman Garage	1978	2040	79,948.80									
John Deere	2022	2042	15,264.00									
Backhoe	2022	2042	170,000.00									
Marlbank Sand Dome	2006	2046	106,106.00									
Stoco Garage	2010	2050	102,453.83									
PW Dome	2020	2050	260,000.00									
Culvert Steamer	2021	2061	17,512.90									
Total Costs			12,134,036.01	4,055,354.19	3,543,722.34	1,263,562.97	1,086,408.88	376,375.79	13,519,418.59	4,791,768.00	1,758,254.02	1,150,479.00
Gas Tax Funding				400,041.00	400,041.00	400,041.00	50,394.00	1,132.00	1,148,597.00	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	132,396.00	132,396.00
Debt Potential				2,857,565.19	1,518,916.19				2,151,000.00	3,232,500.00		
Current Road Reserve Used			280,000.00	280,000.00								
Current Bridge Reserve Used			100,514.71	100,514.00								
Remaining Amounts to be Funded				284,838.00	1,492,369.15	731,125.97	903,618.88	242,847.79	10,087,425.59	1,026,831.00	1,225,817.02	618,042.00
2023 Transfer to Reserves Requirement			3,602,193.83	-	746,184.58	243,708.66	225,904.72	48,569.56	1,681,237.60	146,690.14	153,227.13	68,671.33
5 year	Roads		818,065.01									
	Bridges		446,302.50									

Municipal of Tweed
Long Term Capital Plan - Public Works

Asset	2032	2033	2036	2037	2039	2040	2042	2046	2050	2061	2072
<i>All Other Assets</i>											
Joe Allore Bridge (#46)											
McClellan St & Pomeroy Ave											
Marlbank & Old Hungerford											
Rd spot repairs											
Dowling Bridge											
Roads - all others noted in AMP	989,568.00	2,333,175.00	834,000.00	240,000.00			699,000.00				
Bridges - all others noted in AMP											500,000.00
<i>Per TCA (other assets not yet in AMP)</i>											
2008 550 Ford Dump Truck/Plow											
2008 Sterling Lt9513 Tandem Flail mower											
2011 Intern 7600 Tandem											
1996 Volvo/L-70 Loader											
2011 Excavator											
2012 Intern 7600 Tandem											
Countryman Salt Dome											
GPS Indicators											
2014 1/2 Ton Truck											
2013 John Deere Loader											
2016 Ford 1/2 Ton											
2015 Mack Truck											
Sidewalk Plow blower & broom											
Actinolite Garage											
2002 Volve/G740 Grader											
2015 Mack Tandem											
2017 Mack Tandem Plow & Wing											
Quanset Hut											
2020 Ford F150											
Culvert Steamer											
Actinolite Sand Dome	103,390.00										

11.3.4

Municipal of Tweed
Long Term Capital Plan - Public Works

Asset	2032	2033	2036	2037	2039	2040	2042	2046	2050	2061	2072
Stoco Sand Dome			98,701.86								
Pickup Truck				55,000.00							
Gravel Packer					20,835.36						
Stoco Shop Furnace					40,308.15						
Grader					380,993.33						
Countryman Garage						79,948.80					
John Deere							15,264.00				
Backhoe							170,000.00				
Marlbank Sand Dome								106,106.00			
Stoco Garage									102,453.83		
PW Dome									260,000.00		
Culvert Steamer										17,512.90	
Total Costs	1,092,958.00	2,333,175.00	932,701.86	295,000.00	442,136.84	79,948.80	884,264.00	106,106.00	362,453.83	17,512.90	500,000.00
Gas Tax Funding	400,041.00	400,041.00	436,812.00	240,000.00			699,000.00				500,000.00
OCIF Funding	132,396.00	132,396.00	397,188.00								
Debt Potential											
Current Road Reserve Used											
Current Bridge Reserve Used											
Remaining Amounts to be Funded	560,521.00	1,800,738.00	98,701.86	55,000.00	442,136.84	79,948.80	185,264.00	106,106.00	362,453.83	17,512.90	-
2023 Transfer to Reserves Requirement	56,052.10	163,703.45	7,050.13	3,666.67	26,008.05	4,441.60	9,263.20	4,421.08	12,944.78	449.05	-

Municipal Council of Tweed
Long Term Capital Plan - Water Sewer

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2025	2026	2027	2028	2029	2030	2031	2032	2033	2035
<i>Per Asset Management Plan - Priorities</i>														
Moira River N Connection (Bridge St E to Moira St)		2023	1,029,682.51	1,029,682.51										
Hydrant 93		2023	15,000.00	15,000.00										
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									
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									
Hungerford (Park to Metcalf) - Water		2025	246,992.00			246,992.00								
Hungerford (Park to Metcalf) - Sewer		2025	148,500.00			148,500.00								
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) - 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) - 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) - 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							
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						

11.4.1

Municipal of Tweed
Long Term Capital Plan - Water Sewer

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2035
<i>All Other Assets</i>															
Charles Rd Stormwater Management		2023		-											
McClellan & Pomeroy St - Water		2023	958,261.20	479,130.60	479,130.60										
McClellan & Pomeroy St - Sewer		2023	1,030,447.20	515,223.60	515,223.60										
New Well for Village Water Nitrate Medium		2023	103,000.00	103,000.00											
Water - all others noted in AMP		2023	400,000.00	400,000.00					4,035,299.00	627,200.00	395,250.00	40,000.00	20,000.00	10,000.00	
Sewer - all others noted in AMP									1,621,563.00	296,253.00	233,500.00				60,000.00
Stormwater - all others noted in AMP															
Total Costs			6,022,682.91	2,542,036.71	994,354.20	512,800.00	1,195,442.00	716,650.00	5,718,262.00	923,453.00	628,750.00	40,000.00	20,000.00	10,000.00	60,000.00
Gas Tax Funding															60,000.00
OCIF Funding															
Other Grants				755,100.50											
Potential Debt				1,497,354.20	994,354.20										
Current Water Reserve			623,923.26	289,582.01		317,300.00	17,041.25								
Current Sewer Reserve			610,635.49			195,500.00	415,135.49								
Remaining Amounts to be Funded				-	-	-	763,265.26	716,650.00	5,718,262.00	923,453.00	628,750.00	40,000.00	20,000.00	10,000.00	-
2023 Transfer to Reserves Requirement			1,667,456.21	-	-	-	190,816.32	143,330.00	953,043.67	131,921.86	78,593.75	4,444.44	2,000.00	909.09	-
5 year Sewer			333,451.63												
5 year Water			953,738.35												

Municipal of Tweed
Long Term Capital Plan - Water Sewer

Asset	2036	2037	2038	2039	2040	2042	2044	2046	2047	2048	2049	2051	2052	2054	2055
<i>All Other Assets</i>															
Charles Rd Stormwater Management															
McClellan & Pomeroy St - Water															
McClellan & Pomeroy St - Sewer															
New Well for Village Water Nitrate Medium															
Water - all others noted in AMP	100,000.00	10,000.00	217,650.00	60,000.00		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			123,552.00	60,000.00	20,000.00							971,500.00			
Stormwater - all others noted in AMP															
Total Costs	100,000.00	10,000.00	341,202.00	120,000.00	20,000.00	30,000.00	10,000.00	60,000.00	20,000.00	40,000.00	140,000.00	1,061,850.00	60,000.00	50,000.00	10,000.00
Gas Tax Funding	100,000.00	10,000.00	76,410.00								140,000.00	400,041.00			
OCIF Funding			264,792.00	120,000.00	20,000.00	30,000.00	10,000.00	60,000.00	20,000.00	40,000.00	-	132,396.00	60,000.00	50,000.00	10,000.00
Other Grants															
Potential Debt												529,413.00			
Current Water Reserve															
Current Sewer Reserve															
Remaining Amounts to be Funded	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023 Transfer to Reserves Requirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Municipal  Tweed
Long Term Capital Plan - Water Sewer

Asset	2056	2057	2058	2059	2071	2074	2076	2082	2083	2084	2085	2088	2089
<u>All Other Assets</u>													
Charles Rd Stormwater Management													
McClellan & Pomeroy St - Water													
McClellan & Pomeroy St - Sewer													
New Well for Village Water Nitrate Medium													
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			160,650.00
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		2,610,000.00	270,000.00	
Total Costs	1,030,000.00	10,000.00	40,000.00	40,000.00	5,000,000.00	1,000,000.00	450,000.00	1,000,000.00	2,330,000.00	2,359,905.00	2,610,000.00	270,000.00	160,650.00
Gas Tax Funding	400,041.00				400,041.00	400,041.00	317,604.00	400,041.00	400,041.00	400,041.00	400,041.00	137,604.00	28,254.00
OCIF Funding	132,396.00	10,000.00	40,000.00	40,000.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00
Other Grants													
Potential Debt	497,563.00				4,467,563.00								
Current Water Reserve													
Current Sewer Reserve													
Remaining Amounts to be Funded	-	-	-	-	-	467,563.00	-	467,563.00	1,797,563.00	1,827,468.00	2,077,563.00	-	-
2023 Transfer to Reserves Requirement	-	-	-	-	-	8,991.60	-	7,792.72	29,468.25	29,475.29	32,977.19	-	-

11.4.4

Municipal of Tweed
Long Term Capital Plan - Water Sewer

Asset	2090	2098	2099	2101	2102	2106	2107	2108	2109	2111	2112	2115
<i>All Other Assets</i>												
Charles Rd Stormwater Management												
McClellan & Pomeroy St - Water												
McClellan & Pomeroy St - Sewer												
New Well for Village Water Nitrate Medium												
Water - all others noted in AMP		1,500,000.00	258,400.00	430,950.00	204,000.00	774,350.00	197,200.00	527,000.00	1,215,500.00	1,345,550.00		280,500.00
Sewer - all others noted in AMP			132,000.00	186,000.00	116,000.00		187,000.00	244,500.00	673,000.00	783,998.00		156,000.00
Stormwater - all others noted in AMP	580,000.00										10,000.00	
Total Costs	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	1,888,500.00	2,129,548.00	10,000.00	436,500.00
Gas Tax Funding	400,041.00	400,041.00	258,004.00	400,041.00	187,604.00	400,041.00	251,804.00	400,041.00	400,041.00	400,041.00		304,104.00
OCIF Funding	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	132,396.00	10,000.00	132,396.00
Other Grants												
Potential Debt												
Current Water Reserve												
Current Sewer Reserve												
Remaining Amounts to be Funded	47,563.00	967,563.00	-	84,513.00	-	241,913.00	-	239,063.00	1,356,063.00	1,597,111.00	-	-
2023 Transfer to Reserves Requirement	699.46	12,731.09	-	1,069.78	-	2,879.92	-	2,779.80	15,586.93	17,945.07	-	-

**Municipal of Tweed
Long Term Capital Plan - Waste**

Asset	Year Acquired / Last Updated	Expected Replacement/ Renovation	Replacement Cost Estimates	2023	2024	2025	2026	2027	2028	2029
WDS Compactor 936 Cat	2008	2028	93,628.85				93,628.85			
Hunt Rd Well - WDS	2013	2033	11,137.40							
Weigh scales	2013	2033	43,536.80							
2007 JD 605C Crawler Loader	2021	2037	97,587.84							
Marlbank Rd Well WDS	2022	2042	8,335.24							
WDS Depot	2008	2048	141,733.60							
WDS Scale Bldg	2013	2053	12,856.09							
Hunt Road Closure & Monitoring		2023		500,000.00	17,635.58	17,930.09	18,229.52	18,533.96	18,843.47	19,158.16
Marlbank Road Closure & Monitoring		2037								
Total Costs			315,186.97	500,000.00	17,635.58	17,930.09	111,858.37	18,533.96	18,843.47	19,158.16
Current Waste Reserve Fund Used			1,372,800.00	500,000.00	17,635.58	17,930.09	18,229.52	18,533.96	18,843.47	19,158.16
Remaining Amounts to be Funded				-	-	-	93,628.85	-	-	-
2022 Transfer to Reserves Requirement			124,920.90	-	-	-	23,407.21	-	-	-
5 year Waste			23,407.21							

**Municipal of Tweed
Long Term Capital Plan - Waste**

Asset	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
WDS Compactor 936 Cat										
Hunt Rd Well - WDS				11,137.40						
Weigh scales				43,536.80						
2007 JD 605C Crawler Loader								97,587.84		
Marlbank Rd Well WDS										
WDS Depot										
WDS Scale Bldg										
Hunt Road Closure & Monitoring	19,478.10	19,803.38	20,134.10	20,470.34	20,812.20	21,159.76	21,513.13	21,872.40	22,237.67	22,609.03
Marlbank Road Closure & Monitoring								1,251,660.47	31,200.40	31,721.45
Total Costs	19,478.10	19,803.38	20,134.10	75,144.54	20,812.20	21,159.76	21,513.13	1,371,120.71	53,438.07	54,330.48
Current Waste Reserve Fund Used	19,478.10	19,803.38	20,134.10	20,470.34	20,812.20	21,159.76	21,513.13	619,098.21		
Remaining Amounts to be Funded	-	-	-	54,674.20	-	-	-	752,022.50	53,438.07	54,330.48
2022 Transfer to Reserves Requirement	-	-	-	4,970.38	-	-	-	50,134.83	3,339.88	3,195.91

**Municipality of Tweed
Long Term Capital Plan - Waste**

Asset	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
WDS Compactor 936 Cat										
Hunt Rd Well - WDS										
Weigh scales										
2007 JD 605C Crawler Loader										
Marlbank Rd Well WDS			8,335.24							
WDS Depot									141,733.60	
WDS Scale Bldg										
Hunt Road Closure & Monitoring	22,986.61	23,370.48	23,760.77	24,157.57	24,561.00	24,971.17	25,388.19	25,812.18	26,243.24	
Marlbank Road Closure & Monitoring	32,251.20	32,789.79	33,337.38	33,894.11	34,460.15	35,035.63	35,620.73	36,215.59	36,820.39	37,435.29
Total Costs	55,237.81	56,160.27	65,433.39	58,051.68	59,021.15	60,006.80	61,008.92	62,027.77	204,797.23	37,435.29
Current Waste Reserve Fund Used										
Remaining Amounts to be Funded	55,237.81	56,160.27	65,433.39	58,051.68	59,021.15	60,006.80	61,008.92	62,027.77	204,797.23	37,435.29
2022 Transfer to Reserves Requirement	3,068.77	2,955.80	3,271.67	2,764.37	2,682.78	2,608.99	2,542.04	2,481.11	7,876.82	1,386.49

**Municipality of Tweed
Long Term Capital Plan - Waste**

Asset	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059
WDS Compactor 936 Cat										
Hunt Rd Well - WDS										
Weigh scales										
2007 JD 605C Crawler Loader										
Marlbank Rd Well WDS										
WDS Depot										
WDS Scale Bldg				12,856.09						
Hunt Road Closure & Monitoring										
Marlbank Road Closure & Monitoring	38,060.46	38,696.07	39,342.30	39,999.31	40,667.30	41,346.44	42,036.93	42,738.95	43,452.69	44,178.35
Total Costs	38,060.46	38,696.07	39,342.30	52,855.40	40,667.30	41,346.44	42,036.93	42,738.95	43,452.69	44,178.35
Current Waste Reserve Fund Used										
Remaining Amounts to be Funded	38,060.46	38,696.07	39,342.30	52,855.40	40,667.30	41,346.44	42,036.93	42,738.95	43,452.69	44,178.35
2022 Transfer to Reserves Requirement	1,359.30	1,334.35	1,311.41	1,705.01	1,270.85	1,252.92	1,236.38	1,221.11	1,207.02	1,194.01

**Municipal of Tweed
Long Term Capital Plan - Waste**

Asset	2060	2061	2062
WDS Compactor 936 Cat			
Hunt Rd Well - WDS			
Weigh scales			
2007 JD 605C Crawler Loader			
Marlbank Rd Well WDS			
WDS Depot			
WDS Scale Bldg			
Hunt Road Closure & Monitoring			
Marlbank Road Closure & Monitoring	44,916.13	45,666.22	46,428.85
Total Costs	<u>44,916.13</u>	<u>45,666.22</u>	<u>46,428.85</u>
Current Waste Reserve Fund Used			
Remaining Amounts to be Funded	<u>44,916.13</u>	<u>45,666.22</u>	<u>46,428.85</u>
2022 Transfer to Reserves Requirement	<u>1,182.00</u>	<u>1,170.93</u>	<u>1,160.72</u>

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

Asset	Year	Expected Replacement/	Historical	2023	2024	2025	2026	2027	2028	2029	2030	2031
	Acquired/ Last Updated											
Arena	2010	2030	1,255,899.85	85,000.00	220,000.00	20,000.00					2,000,000.00	
Zamboni (includes refurb and ice level system)	2006	2023	160,694.33	150,000.00			5,000.00			5,000.00		
Cameras (security)	2022	2032			5,000.00							
Canteen - Grill		2024			5,000.00							
Arena Hot Water Tank	2013	2025	1,765.54			1,765.54						
Arena cooling tower	2015	2025	15,912.00			20,000.00						
Control Box for Score clock	2022	2027						5,000.00				
Ice edger	2022	2027						6,000.00				
Arena Dehumidifers	2022	2028/2032	31,545.60						50,000.00			
Arena Lights	2017	2032	176,684.45									
Arena compressor	2017	2032	28,317.30									
Message Board TVs	2022	2032										
Floor scrubber	2022	2032										
Sound system upgrades	2022	2042										
Tree Removal and Replanting		Annual		6,000.00	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 receptacles		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
Decorations		Annual		7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
LED lighting Stoco/Charelton		2023		45,000.00								
Pumptrack/Skatepark		2024		25,000.00	325,000.00							
Beach sand		2023		27,000.00								
Aqua Thruster (2)	2022	2032		10,000.00								
Tweed playground retaining wall and sidewalk repair		2023		30,000.00								
Mower		2023		25,440.00								
Playground sweeper		2023		650.00								
Tractor		2023		45,000.00								
Marlbank Ball Diamond Fencing	2013	2024	4,273.92		7,500.00							
Truck with Dump Box		2024			70,000.00							
2009 GMC Pickup	2009	2024	35,000.00		45,000.00							
Riding mower - 15	2015	2025	10,583.04			30,000.00						
Park Washroom	1987	2027	34,637.40					34,637.40				
Tweed Storage	2012	2027	5,689.42					75,000.00				
Fountain	2021	2028	10,542.34						10,542.34			

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

Asset	Year Acquired/ Last Updated	Expected Replacement/ Renovation	Historical Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031
2018 Dodge Truck	2018	2028	32,555.08						45,000.00			
Boat Launch Parking	2018	2028	14,587.30						14,587.30			
Riding mower - Kubota	2020	2030	14,135.00								15,000.00	
Stoco Pavillion	2016	2031	41,454.06									41,454.06
Ball Diamond Upgrades (netting)	2017	2032	75,437.28									
Charlton In-Field screenings and edging	2022	2032										
Planters	2022	2032										
Outdoor fitness equipment	2018	2033	50,000.00									
Portables	2014	2034										
Marlbank Pavillion	2020	2060	94,000.00									
Tweed Recreation playground	2015	2035										
Grass catcher	2016	2036	5,088.00									
Marlbank Playground Equip	2017	2037	13,006.28									
Benches	2019	2039	4,948.11									
Picnic tables	2019	2039	3,250.72									
Vacuum sweeper	2019	2039	2,784.97									
Tweed Playground Equip	2021	2041	314,574.19									
Rake for tractor	2022	2042										
Boat Launch	2018	2048	154,326.03									
Tweed recreation washroom	2015	2055										
Pool	2010	2024	193,840.02	3,000.00	225,000.00							
Pool winter cover		2023		12,000.00								
Sponsorship signage		2023		4,000.00								
Water bottle refilling station		2023		4,000.00								
Pool pumps		2028	8,000.00						8,000.00			
Gas heater to pool		2023										
Splash Pad	2015	2035	456,963.02	15,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Kiwanis Pavillion	2022	2054	96,788.64									
Queensborough Hall	2011	2022	45,062.21	430,000.00								
Actinolite Hall	2011	2051	21,270.26	30,000.00								
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									

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

Asset	Year Acquired/ Last Updated	Expected Replacement/ Renovation	Historical Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031
Jailhouse Building	1898	2038	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 (N & S)		2023		6,500.00								
Hamlet Signs	2021	2041										
Tweed Welcome Signs	2019	2039	8,242.24									
Total Costs			3,461,467.58	969,590.00	929,500.00	98,765.54	32,000.00	147,637.40	155,129.64	32,000.00	2,042,000.00	68,454.06
Other grants				35,000.00	300,000.00							
Building reserve				422,930.00								
Parks and recreation reserve to use			134,708.00	105,440.00	29,268.00							
Parkland reserve fund to use			49,545.00	45,000.00	4,545.00							
Splash pad reserve to use			13,700.00	10,000.00	3,700.00							
Pool reserve to use			142,200.00	12,000.00	130,200.00							
Hamlet reserves			126,289.00	64,151.53								
Heritage reserve to use			34,793.00									
Arena reserve to use			118,828.00	118,000.00	828.00							
Remaining Amounts to be Funded				157,068.47	460,959.00	98,765.54	32,000.00	147,637.40	155,129.64	32,000.00	2,042,000.00	68,454.06
2022 Transfer to Reserves Requirement			731,027.80	-	230,479.50	32,921.85	8,000.00	29,527.48	25,854.94	4,571.43	255,250.00	7,606.01
5 year basis only - arena			140,291.18									
5 year basis only - parks			126,559.25									
5 year basis only - splashpad			5,400.00									
5 year basis only - pool			48,733.33									
5 year basis only - community development/heritage			5,800.00									

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

Asset	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2048	2049
Arena													
Zamboni (includes refurb and ice level system)	5,000.00			5,000.00			5,000.00			5,000.00			
Cameras (security)	5,000.00												
Canteen - Grill													
Arena Hot Water Tank													
Arena cooling tower													
Control Box for Score clock													
Ice edger													
Arena Dehumidifiers	50,000.00												
Arena Lights	176,684.45												
Arena compressor	35,000.00												
Message Board TVs	2,500.00												
Floor scrubber	3,000.00												
Sound system upgrades											50,000.00		
Tree Removal and Replanting	6,000.00												
Garbage and Recycling receptacles	5,000.00												
Decorations	7,000.00												
LED lighting Stoco/Charelton Pumptrack/Skatepark													
Beach sand													
Aqua Thruster (2)	30,000.00												
Tweed playground retaining wall and sidewalk repair													
Mower													
Playground sweeper													
Tractor													
Marlbank Ball Diamond Fencing													
Truck with Dump Box													
2009 GMC Pickup													
Riding mower - 15													
Park Washroom													
Tweed Storage	5,689.42												
Fountain													

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

Asset	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2048	2049
2018 Dodge Truck													
Boat Launch Parking													
Riding mower - Kubota													
Stoco Pavillion													
Ball Diamond Upgrades (netting)	75,437.28												
Charlton In-Field screenings and edging	10,000.00												
Planters	10,000.00												
Outdoor fitness equipment		50,000.00											
Portables			20,000.00										
Marlbank Pavillion				50,000.00									50,000.00
Tweed Recreation playground				50,000.00									
Grass catcher					5,088.00								
Marlbank Playground Equip						13,006.28							
Benches								4,948.11	2,500.00	2,500.00			
Picnic tables								3,250.72					
Vacuum sweeper								2,784.97					
Tweed Playground Equip										314,574.19			
Rake for tractor											1,000.00		
Boat Launch												175,000.00	
Tweed recreation washroom													
Pool													
Pool winter cover													
Sponsorship signage													
Water bottle refilling station													
Pool pumps													
Gas heater to pool													
Splash Pad	5,000.00	5,000.00	5,000.00	456,963.02									
Kiwanis Pavillion													
Queensborough Hall													
Actinolite Hall													
Actinolite Furnace								6,410.88					
Thomasburg Hall													
Thomasburg Furnace								3,943.20					
Jailhouse Signage		2,947.52											

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

Asset	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2048	2049
Jailhouse Building							20,000.00						
Hydrant Painting	4,000.00												
Banners (N & S)													
Hamlet Signs										50,000.00			
Tweed Welcome Signs								8,242.24					
Total Costs	435,311.15	57,947.52	25,000.00	561,963.02	5,088.00	13,006.28	25,000.00	29,580.12	2,500.00	372,074.19	51,000.00	175,000.00	50,000.00
Other grants													
Building reserve													
Parks and recreation reserve to use										20,485.73			
Parkland reserve fund to use													
Splash pad reserve to use													
Pool reserve to use													
Hamlet reserves													
Heritage reserve to use		2,947.52					20,000.00						
Arena reserve to use													
Remaining Amounts to be Funded	435,311.15	55,000.00	25,000.00	561,963.02	5,088.00	13,006.28	5,000.00	29,580.12	2,500.00	351,588.46	51,000.00	175,000.00	50,000.00
2022 Transfer to Reserves Requirement	43,531.12	5,000.00	2,083.33	43,227.92	363.43	867.09	312.50	1,740.01	138.89	18,504.66	2,550.00	6,730.77	1,851.85
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													

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

Asset	2051	2052	2054	2055	2060
2018 Dodge Truck					
Boat Launch Parking					
Riding mower - Kubota					
Stoco Pavillion					
Ball Diamond Upgrades (netting)					
Charlton In-Field screenings and edging					
Planters					
Outdoor fitness equipment					
Portables					
Marlbank Pavillion					94,000.00
Tweed Recreation playground					
Grass catcher					
Marlbank Playground Equip					
Benches					
Picnic tables					
Vacuum sweeper					
Tweed Playground Equip					
Rake for tractor					
Boat Launch					
Tweed recreation washroom				50,000.00	
Pool					
Pool winter cover					
Sponsorship signage					
Water bottle refilling station					
Pool pumps					
Gas heater to pool					
Splash Pad					
Kiwanis Pavillion			96,788.64		
Queensborough Hall	45,062.21				
Actinolite Hall	21,270.26				
Actinolite Furnace					
Thomasburg Hall		18,426.98			
Thomasburg Furnace					
Jailhouse Signage					

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

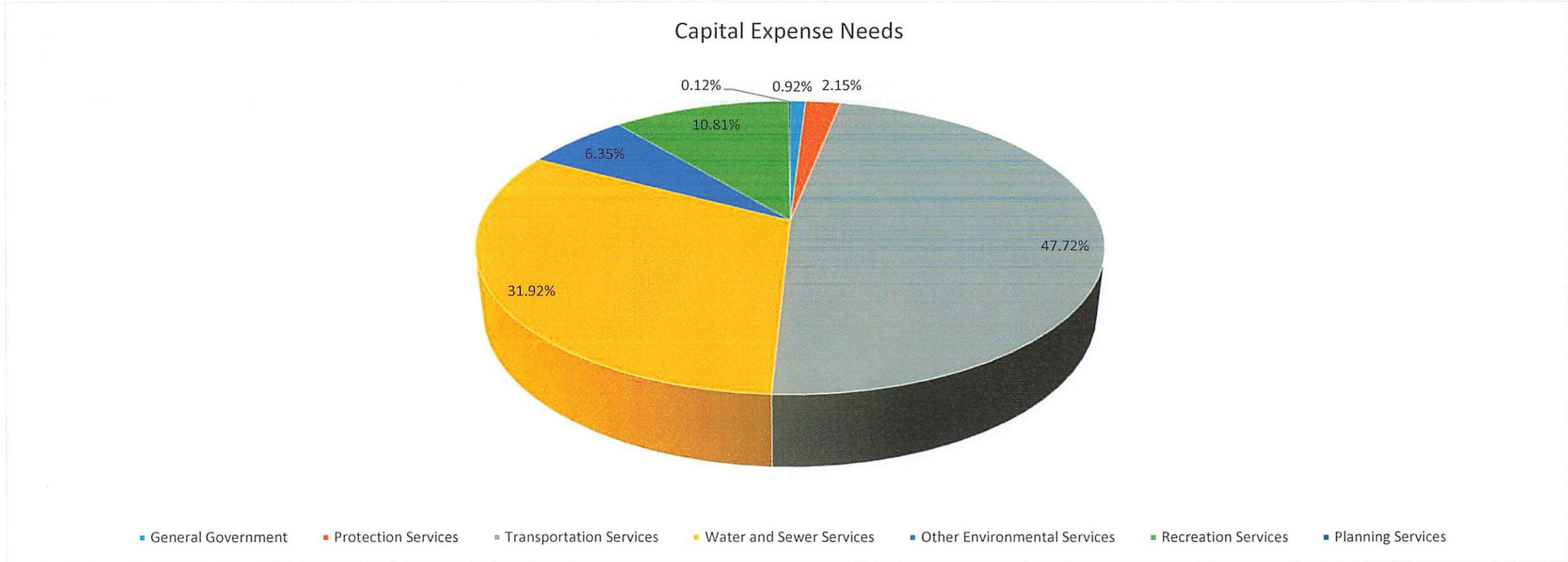
Asset	2051	2052	2054	2055	2060
Jailhouse Building					
Hydrant Painting					
Banners (N & S)					
Hamlet Signs					
Tweed Welcome Signs					
Total Costs	66,332.47	18,426.98	96,788.64	50,000.00	94,000.00
Other grants					
Building reserve					
Parks and recreation reserve to use					
Parkland reserve fund to use					
Splash pad reserve to use					
Pool reserve to use					
Hamlet reserves					
Heritage reserve to use					
Arena reserve to use					
Remaining Amounts to be Funded	66,332.47	18,426.98	96,788.64	50,000.00	94,000.00
2022 Transfer to Reserves Requirement	2,287.33	614.23	3,024.65	1,515.15	2,473.68
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 2023 Budget

Capital Expense Needs

General Government	0.92%	78,265.00
Protection Services	2.15%	183,000.00
Transportation Services	47.72%	4,055,354.00
Water and Sewer Services	31.92%	2,712,745.50
Other Environmental Services	6.35%	540,000.00
Recreation Services	10.81%	919,090.00
Planning Services	0.12%	10,500.00

8,498,954.50



**Municipality of Tweed
2023 Capital Budget**

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	Accessible washroom - adult change table	15,000.00				15,000.00				-	Required to meet legislative requirements (O.Reg. 368/13) Project carried over from 2022 for both Hungerford Hall and Administration Building - Costs plus permit fees
01-110-58012	Emergency Exit Improvements - Administration and Hungerford	57,000.00				15,000.00			42,000.00		
01-110-58014	Computers	3,500.00				3,500.00			-		
01-110-58014	Printers/Scanners	765.00				765.00			-		
01-110-58026	Furniture	2,000.00				2,000.00			-	Recommend postponing until 2024 for budgetary purposes	
	Village Boundary Consultant Assessment Report & Consultations								-		
Administration		78,265.00	-	-	-	36,265.00	-	-	-	42,000.00	
01-210-58132	1 Ton Truck (ordered 2022)	75,000.00				75,000.00				-	Ministry requirement
01-210-58000	CO system - building exhaust	20,000.00								20,000.00	
01-210-58132	Jaws of Life & Extracation Tool	60,000.00				60,000.00				-	
01-210-58132	Pump Forestry	10,000.00				10,000.00				-	
01-210-58132	Radios and Pagers	18,000.00				18,000.00				-	
Fire		183,000.00	-	-	-	163,000.00	-	-	-	20,000.00	
01-310-58131	Charles Rd Stormwater management									-	\$93,198.30 from 2022 to still be funded; Eligible for debt financing \$5,382.09 from 2022 still to be funded; Eligible for debt financing; split into 2 phases - looking for grant options
01-310-58133	Joe Allore Bridge (#46)	1,971,600.00				100,514.00		1,871,086.00		-	
01-310-58131	McClellan and Pomeroy Road & Storm Sewer	1,518,916.00		381,073.00				390,000.00	747,843.00	-	
01-310-58131	Marlbank & Old Hungerford Rd spot repairs	25,000.00								25,000.00	
01-310-58132	Tandem plow/wing combination (ordered 2022)	351,238.00				342,617.00		8,621.00		-	
01-310-58132	Flail Mower	68,600.00						68,600.00		-	
										-	

**Municipality of Tweed
2023 Capital Budget**

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
01-310-58132	2 Ton replacement	120,000.00							120,000.00	-	Use internal financing (unfunded capital)
Roads		4,055,354.00	-	381,073.00	-	443,131.00	-	390,000.00	2,816,150.00	25,000.00	
01-410-58000	McClellan and Pomeroy Sewer	515,223.50				400,000.00			115,223.50	-	Eligible for debt financing
01-410-58022	OCWA	20,557.00				20,557.00				-	
Sewer		535,780.50	-	-	-	420,557.00	-	-	115,223.50	-	
01-420-58023	2nd River crossing - Green Stream 2	1,029,682.50	411,873.00	343,227.50		274,582.00				-	
01-420-58022	OCWA	50,152.00				50,152.00				-	
01-420-58002	New well for village water system	103,000.00							103,000.00	-	Use internal financing (unfunded capital)
01-420-58002	Nitrate medium change	400,000.00				248,424.00			151,576.00	-	Province issued requirement for plan to control nitrates by June 2023; Use internal financing (unfunded capital)
01-420-58002	New plant control system	100,000.00							100,000.00	-	Use internal financing (unfunded capital)
01-420-58011	Hydrant 93 (end Brooklyn)	15,000.00				15,000.00				-	
01-420-58002	McClellan and Pomeroy Water	479,130.50							479,130.50	-	Eligible for debt financing; Split into 2 phases over 2 years
Water		2,176,965.00	411,873.00	343,227.50	-	588,158.00	-	-	833,706.50	-	
01-440-58000	Hunt Closure	500,000.00					500,000.00			-	Estimates based on landfill closure liability calculator from previous years - still awaiting quotes
01-440-58000	Marlbank Monitoring	23,000.00					23,000.00			-	Estimates based on landfill closure liability calculator from previous years - still awaiting quotes

**Municipality of Tweed
2023 Capital Budget**

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
01-440-58000	Hunt Monitoring	17,000.00					17,000.00			-	Estimates based on landfill closure liability calculator from previous years - still awaiting quotes
Waste		540,000.00	-	-	-	-	540,000.00	-	-	-	
01-510-58050	Beach Sand	27,000.00				25,000.00				2,000.00	
01-510-58050	LED lighting Stoco/Chareilton	45,000.00		35,000.00		10,000.00				-	
01-510-58050	Pumptrack	25,000.00						15,000.00		10,000.00	
01-510-58018	Tree removal and replanting	8,000.00								8,000.00	
01-510-58019	Garbage and recycling receptacles	5,000.00								5,000.00	
01-510-58132	Aqua Thruster electrical installation	10,000.00								10,000.00	
01-510-58033	Tweed playground retaining wall and sidewalk repair	30,000.00						30,000.00		-	
01-510-58132	Mower (ordered in 2022, delivery in 2023)	25,440.00				25,440.00				-	
01-510-58132	Playground sweeper	650.00								650.00	
01-510-58039	Decorations	10,000.00								10,000.00	
01-510-58132	Tractor	45,000.00				45,000.00				-	
Parks		231,090.00	-	35,000.00	-	105,440.00	-	45,000.00	-	45,650.00	
01-512-58014	HAMLET REC Actinolite Hall Improvements	33,000.00				10,000.00				23,000.00	
01-514-58014	HAMLET REC Marlbank Pavilion Improvements	3,000.00								3,000.00	
01-516-58014	HAMLET REC Queensborough Hall Improvements	430,000.00				422,930.00			7,070.00	-	Use internal financing (unfunded capital)
01-518-58014	HAMLET REC Thomasburg Hall Improvements	3,000.00								3,000.00	
		469,000.00	-	-	-	432,930.00	-	-	7,070.00	29,000.00	
01-520-58132	Zamboni	96,000.00				96,000.00				-	Funded from arena reserve
01-520-58000	Glycol pump									-	Post poned to 2024
01-520-58052	Accessible lift and washroom	85,000.00	85,000.00							-	
Arena		181,000.00	85,000.00	-	-	96,000.00	-	-	-	-	
01-525-58052	Rain diverter (motor ordered in 2022, delivery 2023)	10,000.00				10,000.00				-	

**Municipality of Tweed
2023 Capital Budget**

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
01-525-58052	Leaflet panel replacement	5,000.00				5,000.00				-	
Splashpad		15,000.00	-	-	-	15,000.00	-	-	-	-	
01-555-58000	Pool - repainting floor	3,000.00								3,000.00	
01-555-58000	Pool winter cover	12,000.00				12,000.00				-	
01-555-58000	Sponsorship sign replacement	4,000.00								4,000.00	
01-555-58000	Water bottle refilling station	4,000.00								4,000.00	
Pool		23,000.00	-	-	-	12,000.00	-	-	-	11,000.00	
01-125-58017	Hydrant painting	4,000.00								4,000.00	
01-125-58016	Town banners (north and south Village gateway)	6,500.00								6,500.00	
Community Development		10,500.00	-	-	-	-	-	-	-	10,500.00	
		8,498,954.50	496,873.00	759,300.50	-	2,312,481.00	540,000.00	435,000.00	3,772,150.00	183,150.00	

Reserves and Reserve Funds and Obligatory Reserve Funds

		Estimated Jan 1, 2023 Balance	Budgeted Transfers To	Interest	Transfers From - Operating	Transfers From - Capital	Projected December 31, 2023 Balance
<i>Working Capital</i>							
Working Capital	03-100-25000	-		-			-
<i>General Government</i>							
Municipal Building	03-100-25800	199,833.04	200,000.00	-		(399,833.04)	-
Administration capital	03-100-25809	19,605.61	5,600.00	-		(8,027.32)	17,178.29
<i>Protection Services</i>							
Fire equipment	03-100-25600	316,565.86	110,000.00	-	(61,810.00)	(163,000.00)	201,755.86
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	342,617.91	70,000.00	-		(342,617.00)	70,000.91
Public Works - Winter Mtce	03-100-25111	100,000.00		-			100,000.00
Public Works - Bridges	03-100-25112	104,161.38	70,000.00	-		(100,514.00)	73,647.38
Public Works - Overtime	03-100-25113	15,000.00		-			15,000.00
Public Works - Contingency	03-100-25200	35,000.00		-			35,000.00
<i>Environmental Services</i>							
Water	03-100-25400	707,434.55	132,800.00	-		(588,158.00)	252,076.55
Sewer	03-100-25400	434,376.11	132,202.92	-		(420,557.00)	146,022.03
<i>Recreation Services</i>							
Parks and recreation	03-100-25804	177,684.28	60,780.00	-		(105,440.00)	133,024.28
Kiwanis playground	03-100-25804	7,787.32		-			7,787.32
Arena	03-100-25500	119,488.52	59,000.00	-		(111,000.00)	67,488.52
Soccer	03-100-25808	745.56		-			745.56

Reserves and Reserve Funds and Obligatory Reserve Funds

		Estimated Jan 1, 2023 Balance	Budgeted Transfers To	Interest	Transfers From - Operating	Transfers From - Capital	Projected December 31, 2023 Balance
Splashpad	03-100-25810	28,450.00	5,400.00	-		(15,000.00)	18,850.00
Pool	03-100-25811	142,200.00	24,000.00	-		(12,000.00)	154,200.00
Heritage	03-100-25801	34,793.48	5,800.00	-			40,593.48
Hamlets (see below)	03-100-25803	121,710.06	-	-	-	(61,334.64)	60,375.42

Planning and Development

Community Improvement	03-100-25201	34,488.75		-	(20,000.00)		14,488.75
Teeny Tiny Summit	03-100-25807	3,165.23		-			3,165.23

		2,980,107.66	875,582.92	-	(81,810.00)	(2,327,481.00)	1,446,399.58
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Aggregate	04-100-26000	219,192.87	20,000.00	1,500.00	(55,968.12)		184,724.75
Waste Site	04-100-26500	1,390,676.61	209,119.00	20,000.00	(586,897.00)	(540,000.00)	492,898.61

		1,609,869.48	229,119.00	21,500.00	(642,865.12)	(540,000.00)	677,623.36
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Total Reserves and Reserve Funds as percentage of budgeted PSAB expenses:

18.28%

Province states that this calculation is considered low risk if above 20%

Parkland	04-100-26600	50,611.91	2,250.00	1,000.00		(45,000.00)	8,861.91
Gas Tax	04-100-26800	14,938.19	379,205.00	1,500.00		(390,000.00)	5,643.19

		65,550.10	381,455.00	2,500.00	-	(435,000.00)	14,505.28
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Reserves and Reserve Funds and Obligatory Reserve Funds

	Estimated Jan 1, 2023 Balance	Budgeted Transfers To	Interest	Transfers From - Operating	Transfers From - Capital	Projected December 31, 2023 Balance
Hamlets - feeds above account						
Actinolite - hall	20,431.01		-		(10,000.00)	10,431.01
Actinolite - beautification	3,831.72		-			3,831.72
Marlbank - recreation	12,986.42		-			12,986.42
Marlbank - beautification	6,422.67		-			6,422.67
Queensborough - hall	10,223.72		-		(10,223.72)	-
Queensborough - Rebuild Donations	41,110.92		-		(41,110.92)	-
Queensborough - beautification	6,749.89		-			6,749.89
Thomasburg - hall	16,342.88		-			16,342.88
Thomasburg - beautification	3,610.83		-			3,610.83
	121,710.06	-	-	-	(61,334.64)	60,375.42

Budget Reconciliation Required under O.Reg. 284/09

Purpose: To provide Council with the 2022 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 2021 amount, excluding the library's portion, adjusted for the expected amortization for 2022 capital additions and the proposed 2023 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 but closure of Hunt Rd, it is expected that the impact of the landfill costs excluded is based on the average useful life of the landfill of 14 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	9,338,244.12	
Capital	<u>8,542,804.50</u>	
	17,881,048.62	
Plus gain on disposition of TCA	10,560.00	Note 3
Less transfers from reserves	(3,592,156.12)	Note 1
Less proceeds of debt	(3,765,080.00)	Note 7
Less proceeds on disposal of TCA	<u>(200,000.00)</u>	Note 2
	<u><u>10,334,372.50</u></u>	

Budgeted Expenses

Operating	8,347,892.20	
Capital/Non-operating	<u>9,533,156.42</u>	
	17,881,048.62	
Less transfers to reserves	(1,126,201.92)	Note 1
Less TCA additions	(7,685,245.50)	Note 4
Plus amortization	2,541,000.00	Note 5
Plus change in landfill closure/post-closure liability	9,400.00	Note 6
	<u><u>11,620,001.20</u></u>	

**Municipality of Tweed
2023 Non-Departmental Detail Budget**

No Specific Department Summary (OMPF)

Account			2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues	01-105-40130	GRANT Ontario Mun. Partnership Fund	2,129,300.00	2,129,300.00	-	2,102,700.00	2,102,700.00	-	2,056,900.00	(45,800.00)
	01-110-40400	ADMIN Transfer From Reserves	446,800.00	419,007.00	27,793.00	625,000.00	531,166.79	93,833.21	461,897.00	(163,103.00)
	01-240-40160	Forfeited Road Deposits	-	63,105.00	(63,105.00)	-	6,556.00	(6,556.00)	-	-
	01-280-40214	TILE DRAINAGE Revenue	6,794.00	6,793.40	0.60	-	-	-	-	-
Expenditures	01-280-53200	TILE DRAINAGE Expense	6,794.00	6,815.94	(21.94)	-	-	-	-	-
	01-280-53350	Transfer to Reserves	-	-	-	-	-	-	-	-
			2,576,100.00	2,611,389.46	(35,289.46)	2,727,700.00	2,640,422.79	87,277.21	2,518,797.00	(208,903.00)

**Municipality of Tweed
2023 Administration Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-105-40127 GRANT Others	1,000.00	5,000.00	(4,000.00)	1,000.00	-	1,000.00	-	(1,000.00)
01-105-40128 GRANT One-Time Provincial Pymt	17,000.00	-	17,000.00	-	-	-	-	-
01-110-40145 ADMIN Solar Panel Revenue	6,000.00	5,740.21	259.79	6,000.00	5,963.06	36.94	6,000.00	-
01-110-40155 ADMIN Sale of Municipal Property	100,000.00	359,607.00	(259,607.00)	365,200.00	303,042.07	62,157.93	212,000.00	(153,200.00)
01-110-40159 Donations - Ukraine Pins	-	-	-	-	2,742.62	(2,742.62)	-	-
01-110-40202 ADMIN Penalty and Interest - Taxes	110,000.00	98,746.77	11,253.23	100,000.00	87,568.73	12,431.27	90,000.00	(10,000.00)
01-110-40206 ADMIN Rentals - Halls	12,000.00	21,144.00	(9,144.00)	20,000.00	18,904.00	1,096.00	23,600.00	3,600.00
01-110-40208 ADMIN Fines / Lottery Licences	3,500.00	1,570.00	1,930.00	3,500.00	520.00	2,980.00	1,000.00	(2,500.00)
01-110-40210 ADMIN Marriage/Death Licences	5,000.00	4,780.00	220.00	5,000.00	6,838.00	(1,838.00)	9,000.00	4,000.00
01-110-40218 ADMIN Investment Income	58,400.00	15,053.19	43,346.81	45,000.00	59,807.53	(14,807.53)	46,000.00	1,000.00
01-110-40220 ADMIN Tax Certificates	12,000.00	20,550.00	(8,550.00)	23,000.00	17,525.00	5,475.00	20,000.00	(3,000.00)
01-110-40222 ADMIN Miscellaneous Receipts	10,000.00	19,470.48	(9,470.48)	18,000.00	104,485.80	(86,485.80)	55,000.00	37,000.00
01-110-40228 ADMIN Tax Sale Expense Recovery	30,000.00	56,620.26	(26,620.26)	87,000.00	41,363.77	45,636.23	32,882.00	(54,118.00)
01-110-40400 ADMIN Transfer From Reserves	105,050.00	80,154.34	24,895.66	110,844.36	121,848.77	(11,004.41)	36,265.00	(74,579.36)
01-110-40600 COVID Funding	57,950.00	19,322.36	38,627.64	23,240.46	(293.28)	23,533.74	-	(23,240.46)
01-110-40601 Other Provincial Grants	-	-	-	33,750.00	21,367.22	12,382.78	-	(33,750.00)
01-110-41020 ADMIN Supplemetary - Taxation	25,000.00	27,334.62	(2,334.62)	25,000.00	54,032.86	(29,032.86)	25,000.00	-
01-315-40000 FCM Grant for MAMP Studies	50,000.00	15,180.56	34,819.44	41,850.00	33,807.52	8,042.48	-	(41,850.00)
01-900-40222 HEALTH & WELFARE (Dental) Revenues	-	37,716.59	(37,716.59)	45,250.00	40,237.77	5,012.23	39,000.00	(6,250.00)
	602,900.00	787,990.38	(185,090.38)	953,634.82	919,761.44	33,873.38	595,747.00	(357,887.82)
Expenditures								
01-105-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-110-51002 ADMIN Members Council - Remuneration	76,838.00	76,587.46	250.54	77,406.00	78,754.50	(1,348.50)	81,452.00	4,046.00
01-110-51004 ADMIN Members Council - Benefits	31,780.00	26,142.63	5,637.37	30,068.00	25,909.97	4,158.03	31,066.00	998.00
01-110-51006 ADMIN Members Council - Mileage	1,300.00	297.54	1,002.46	1,300.00	565.60	734.40	2,471.00	1,171.00
01-110-51008 ADMIN Members Council - Conventions	2,500.00	1,480.61	1,019.39	9,000.00	2,947.97	6,052.03	17,005.00	8,005.00
01-110-52000 ADMIN Salaries and Wages	364,910.00	367,971.74	(3,061.74)	388,709.00	390,130.25	(1,421.25)	403,508.00	14,799.00
01-110-52100 ADMIN CPP	16,811.00	17,815.84	(1,004.84)	19,473.00	20,483.30	(1,010.30)	20,862.00	1,389.00
01-110-52110 ADMIN EI	5,958.00	6,160.12	(202.12)	6,844.00	7,138.32	(294.32)	6,457.00	(387.00)
01-110-52120 ADMIN Employer Health Tax	8,135.00	8,502.08	(367.08)	8,788.00	8,189.81	598.19	9,136.00	348.00
01-110-52130 ADMIN OMERS	38,415.00	35,742.19	2,672.81	41,220.00	41,501.64	(281.64)	42,933.00	1,713.00
01-110-52140 ADMIN WSIB	14,600.00	13,777.70	822.30	15,773.00	12,940.58	2,832.42	16,021.00	248.00
01-110-52150 ADMIN Group Insurance	4,838.00	4,927.29	(89.29)	4,623.00	4,731.51	(108.51)	4,424.00	(199.00)
01-110-52160 ADMIN Extended Health care	29,687.00	27,943.10	1,743.90	26,204.00	28,330.06	(2,126.06)	23,690.00	(2,514.00)
01-110-52170 ADMIN RRSP	2,611.00	5,985.79	(3,374.79)	2,663.00	2,977.39	(314.39)	2,783.00	120.00
01-110-52180 ADMIN Dental Plan	19,792.00	10,648.80	9,143.20	9,250.00	13,671.45	(4,421.45)	9,250.00	-
01-110-52190 ADMIN Mileage	1,000.00	785.68	214.32	1,000.00	933.62	66.38	1,400.00	400.00
01-110-52228 ADMIN-Electronic Sign Internet	650.00	2,222.24	(1,572.24)	650.00	1,011.93	(361.93)	1,000.00	350.00

**Municipality of Tweed
2023 Administration Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-110-53120 ADMIN Building Repair and Maintenance	15,000.00	18,221.18	(3,221.18)	18,000.00	18,129.04	(129.04)	17,000.00	(1,000.00)
01-110-53130 ADMIN Building Hydro	12,500.00	13,484.77	(984.77)	13,000.00	13,759.19	(759.19)	13,500.00	500.00
01-110-53140 ADMIN Water and Sewer	1,600.00	1,570.42	29.58	1,600.00	1,574.40	25.60	1,600.00	-
01-110-53150 ADMIN Building Fuel	7,000.00	5,635.01	1,364.99	6,500.00	8,671.77	(2,171.77)	6,000.00	(500.00)
01-110-53160 ADMIN Building Janitorial	10,000.00	2,581.18	7,418.82	8,000.00	6,268.55	1,731.45	8,000.00	-
01-110-53170 ADMIN Hungerford Hall / Office	1,000.00	1,507.32	(507.32)	1,000.00	2,797.46	(1,797.46)	1,300.00	300.00
01-110-53190 ADMIN Elzevir Office	2,000.00	4,783.02	(2,783.02)	4,000.00	1,358.82	2,641.18	2,500.00	(1,500.00)
01-110-53200 ADMIN Misc Expense	2,000.00	27,726.93	(25,726.93)	1,000.00	7,519.29	(6,519.29)	2,000.00	1,000.00
01-110-53202 ADMIN Training	5,500.00	8,501.22	(3,001.22)	5,500.00	4,635.00	865.00	8,000.00	2,500.00
01-110-53203 ADMIN Festivities/Ceremonies	7,900.00	5,548.22	2,351.78	7,900.00	4,544.75	3,355.25	7,900.00	-
01-110-53204 ADMIN Emergency Management	10,470.00	7,615.49	2,854.51	12,000.00	7,618.52	4,381.48	8,000.00	(4,000.00)
01-110-53205 ADMIN Computers & IT	14,184.00	12,998.04	1,185.96	14,500.00	16,403.76	(1,903.76)	15,000.00	500.00
01-110-53208 CENTRAL HASTINGS TRANSIT & HOSPICE	8,000.00	8,000.00	-	8,000.00	8,000.00	-	8,000.00	-
01-110-53210 ADMIN Election Expense	1,501.00	1,717.59	(216.59)	20,000.00	21,194.48	(1,194.48)	2,000.00	(18,000.00)
01-110-53220 ADMIN Telephone	8,000.00	6,903.08	1,096.92	7,500.00	14,599.65	(7,099.65)	12,000.00	4,500.00
01-110-53230 ADMIN Publications and Memberships	6,000.00	5,943.31	56.69	6,150.00	5,438.82	711.18	6,000.00	(150.00)
01-110-53240 ADMIN Office Supplies	14,000.00	19,403.73	(5,403.73)	15,500.00	8,103.93	7,396.07	10,000.00	(5,500.00)
01-110-53250 ADMIN Equipment Rental	27,150.00	28,844.01	(1,694.01)	39,000.00	36,111.16	2,888.84	39,000.00	-
01-110-53255 ADMIN Advertising	6,500.00	7,065.21	(565.21)	6,000.00	6,613.37	(613.37)	7,000.00	1,000.00
01-110-53260 ADMIN Postage	18,000.00	16,976.19	1,023.81	17,000.00	8,852.50	8,147.50	14,000.00	(3,000.00)
01-110-53270 ADMIN Insurance	96,275.00	120,599.85	(24,324.85)	302,956.00	303,360.72	(404.72)	206,765.00	(96,191.00)
01-110-53280 ADMIN Legal and Professional Fees	25,000.00	18,606.39	6,393.61	22,500.00	30,981.99	(8,481.99)	22,500.00	-
01-110-53287 Modernization expenses	100,000.00	52,141.87	47,858.13	95,056.88	55,742.82	39,314.06	-	(95,056.88)
01-110-53290 ADMIN Bank Charges	5,500.00	8,075.62	(2,575.62)	7,000.00	10,845.52	(3,845.52)	10,000.00	3,000.00
01-110-53310 ADMIN Taxes Written Off	15,000.00	12,598.71	2,401.29	15,000.00	22,473.18	(7,473.18)	15,000.00	-
01-110-53320 ADMIN Tax Sale Expense	35,000.00	39,095.08	(4,095.08)	81,000.00	39,384.32	41,615.68	30,582.00	(50,418.00)
01-110-53325 Surplus Property Expenses	-	18,219.73	(18,219.73)	15,200.00	27,238.70	(12,038.70)	12,000.00	(3,200.00)
01-110-53330 ADMIN Audit	26,000.00	28,774.64	(2,774.64)	26,500.00	30,756.96	(4,256.96)	30,000.00	3,500.00
01-110-53340 ADMIN Trail - Municipal Expense	600.00	356.16	243.84	600.00	864.96	(264.96)	600.00	-
01-110-53342 ADMIN Grants for Events	-	-	-	-	500.00	(500.00)	1,500.00	1,500.00
01-110-53345 ADMIN Plowing Match	750.00	-	750.00	950.00	186.60	763.40	950.00	-
01-110-53347 ADMIN Volunteer Appreciation	5,500.00	5,259.18	240.82	5,600.00	4,005.08	1,594.92	5,750.00	150.00
01-110-53350 ADMIN Transfer to Reserves	123,600.00	365,541.97	(241,941.97)	356,550.00	282,334.00	74,216.00	205,600.00	(150,950.00)
01-110-57010 COVID Salaries - Administration	-	16,708.46	(16,708.46)	-	-	-	-	-
01-110-57020 COVID Benefits - Administration	-	5,304.94	(5,304.94)	-	-	-	-	-
01-110-57030 COVID Supplies and other costs - Administration	1,950.00	2,254.35	(304.35)	-	1,894.85	(1,894.85)	-	-
01-110-58012 Admin Bldg - Washroom Improvements	17,000.00	-	17,000.00	17,000.00	26,313.56	(9,313.56)	15,000.00	(2,000.00)
01-110-58014 ADMIN Computers & Software	5,000.00	4,594.59	405.41	9,880.00	5,783.27	4,096.73	4,265.00	(5,615.00)
01-110-58024 ADMIN Building - Repair Roof	50,000.00	59,527.67	(9,527.67)	-	-	-	-	-

**Municipality of Tweed
2023 Administration Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-110-58025 Capital - Building repairs (door, entrance mirror)	37,500.00	15,173.36	22,326.64	45,000.00	35,318.15	9,681.85	57,000.00	12,000.00
01-110-58026 Capital - Office Furniture	2,000.00	600.36	1,399.64	3,199.64	2,753.73	445.91	2,000.00	(1,199.64)
01-110-58032 ADMIN Capital - Folder & Stuffer	13,550.00	10,370.36	3,179.64	-	-	-	-	-
01-110-58100 CAPITAL Non-Budget Items	10,000.00	9,840.23	159.77	-	-	-	-	-
01-110-58132 Capital Equipment	-	-	-	9,500.00	11,896.45	(2,396.45)	-	(9,500.00)
01-110-60000 AMORTIZATION Administration	-	-	-	-	-	-	-	-
01-110-60100 Gain/Loss on Disposal of Assets (new 2017)	-	0.00	(0.00)	-	-	-	-	-
01-110-60200 Change in Unfunded Capital	-	(9,527.67)	9,527.67	9,527.67	9,527.67	-	-	(9,527.67)
01-110-60300 Change in TCA Equity	-	-	-	-	-	-	-	-
01-315-50000 MAMP Studies-Road, Water, Wastewater	62,500.00	30,016.66	32,483.34	52,300.00	42,259.40	10,040.60	52,300.00	-
01-315-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-710-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-710-53400 YOUTH CENTRE Municipal Expense	775.00	122.64	652.36	-	-	-	-	-
01-900-53200 HEALTH & WELFARE (Dental) - Expenses	-	39,648.21	(39,648.21)	47,250.00	40,382.67	6,867.33	42,120.00	(5,130.00)
01-900-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
	1,431,630.00	1,665,920.09	(234,290.09)	1,977,691.19	1,827,216.96	150,474.23	1,576,190.00	(401,501.19)

**Municipality of Tweed
2023 Fire Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-210-40127 Other Grants	-	6,000.00	(6,000.00)	-	-	-	-	-
01-210-40157 Fire - Donations	-	14,613.00	(14,613.00)	-	-	-	-	-
01-210-40400 Transfer From Reserves	86,391.94	85,771.74	620.20	192,539.32	116,032.22	76,507.10	224,810.00	32,270.68
01-210-40410 FIRE Revenues	25,000.00	23,005.12	1,994.88	25,000.00	24,981.96	18.04	23,000.00	(2,000.00)
01-210-40600 FIRE COVID Funding	4,000.00	-	4,000.00	-	-	-	-	-
	115,391.94	129,389.86	(13,997.92)	217,539.32	141,014.18	76,525.14	247,810.00	30,270.68
Expenditures								
01-210-52015 FIRE Wages - Firefighters	90,000.00	67,954.42	22,045.58	90,000.00	81,730.85	8,269.15	115,000.00	25,000.00
01-210-52120 FIRE Employer Health Tax	1,600.00	1,557.57	42.43	1,800.00	1,375.12	424.88	2,300.00	500.00
01-210-52140 FIRE WSIB	5,000.00	4,220.52	779.48	5,000.00	5,496.80	(496.80)	5,250.00	250.00
01-210-52150 FIRE Group Insurance	4,500.00	3,065.07	1,434.93	5,000.00	2,926.75	2,073.25	3,500.00	(1,500.00)
01-210-52185 FIRE Accident and Sickness	6,800.00	6,323.37	476.63	6,800.00	6,292.08	507.92	6,800.00	-
01-210-52210 FIRE Clothing Allowance	5,000.00	4,528.86	471.14	5,000.00	3,316.11	1,683.89	6,683.00	1,683.00
01-210-52416 FIRE Unit 1 - Pumper R&M	4,000.00	16,105.47	(12,105.47)	5,000.00	10,245.42	(5,245.42)	8,000.00	3,000.00
01-210-52417 FIRE Unit 2 - Tanker R&M	3,000.00	1,811.37	1,188.63	5,000.00	2,675.55	2,324.45	7,324.00	2,324.00
01-210-52418 FIRE Unit 3 - Van R&M	3,000.00	3,507.22	(507.22)	5,000.00	549.56	4,450.44	9,450.00	4,450.00
01-210-52419 FIRE Unit 4 - Tanker R&M	3,500.00	3,118.95	381.05	4,000.00	5,494.72	(1,494.72)	5,000.00	1,000.00
01-210-52420 FIRE Unit 5 - 1/2 Ton R&M	2,500.00	2,407.47	92.53	2,500.00	496.13	2,003.87	4,653.00	2,153.00
01-210-52421 FIRE Inspection Test/R&M	12,000.00	12,960.16	(960.16)	14,500.00	14,461.32	38.68	18,000.00	3,500.00
01-210-52510 FIRE Hydro/Water Sewer	3,500.00	3,567.48	(67.48)	3,800.00	3,476.23	323.77	3,800.00	-
01-210-52515 FIRE Firehall Fuel	3,500.00	2,453.75	1,046.25	4,000.00	4,709.91	(709.91)	5,000.00	1,000.00
01-210-52525 FIRE Training	20,000.00	1,501.25	18,498.75	38,498.75	9,093.79	29,404.96	25,711.00	(12,787.75)
01-210-52535 FIRE Communications	7,500.00	6,170.54	1,329.46	7,500.00	4,843.48	2,656.52	10,156.00	2,656.00
01-210-52540 FIRE Dispatch	15,800.00	17,527.60	(1,727.60)	19,500.00	18,192.44	1,307.56	36,000.00	16,500.00
01-210-52545 FIRE Vehicle Gas	6,500.00	4,770.75	1,729.25	21,500.00	7,181.67	14,318.33	24,318.00	2,818.00
01-210-52555 FIRE Building R&M	4,000.00	2,824.21	1,175.79	5,000.00	1,067.36	3,932.64	11,932.00	6,932.00
01-210-52560 FIRE Prevention	3,000.00	2,413.44	586.56	3,000.00	1,861.09	1,138.91	3,000.00	-
01-210-52565 FIRE Misc/Automatic Aid	6,000.00	6,763.16	(763.16)	6,000.00	6,542.58	(542.58)	15,000.00	9,000.00
01-210-52700 FIRE Supplies	14,000.00	15,953.91	(1,953.91)	15,000.00	13,413.84	1,586.16	19,586.00	4,586.00
01-210-52705 FIRE Medical Supplies	3,000.00	1,884.73	1,115.27	4,000.00	1,939.45	2,060.55	6,060.00	2,060.00
01-210-52706 FIRE Food for Firefighters	2,000.00	1,402.24	597.76	2,000.00	1,536.97	463.03	2,000.00	-
01-210-53203 FIRE Festivities	1,800.00	1,500.00	300.00	2,000.00	1,710.64	289.36	2,000.00	-

**Municipality of Tweed
2023 Fire Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-210-53270 FIRE Insurance	15,000.00	20,351.88	(5,351.88)	20,382.00	20,381.97	0.03	30,817.00	10,435.00
01-210-53280 FIRE Personal Protective Equip	17,000.00	13,115.51	3,884.49	17,000.00	10,912.19	6,087.81	24,087.00	7,087.00
01-210-53285 FIRE Radio/Pagers/R&M	4,000.00	7,653.57	(3,653.57)	6,000.00	6,001.34	(1.34)	6,000.00	-
01-210-53286 FIRE Mileage	1,500.00	-	1,500.00	1,500.00	588.33	911.67	2,000.00	500.00
01-210-53350 Transfer to Reserves	44,000.00	72,639.10	(28,639.10)	55,750.00	117,565.86	(61,815.86)	110,000.00	54,250.00
01-210-57030 COVID Supplies and other costs - Fire	4,000.00	2,375.25	1,624.75	-	125.90	(125.90)	-	-
01-210-58000 FIRE CAPITAL - Hall Renovations	-	-	-	30,000.00	28,492.80	1,507.20	20,000.00	(10,000.00)
01-210-58010 FIRE Communications Repeater on Tower	20,000.00	19,379.80	620.20	-	-	-	-	-
01-210-58011 FIRE Reface Front of Fire Hall	80,000.00	138,900.22	(58,900.22)	-	-	-	-	-
01-210-58132 Capital Equipment & Vehicles	-	5,202.98	(5,202.98)	60,000.00	-	60,000.00	163,000.00	103,000.00
01-210-60000 AMORTIZATION Fire	-	-	-	-	-	-	-	-
01-210-60200 Change in Unfunded Capital	-	(58,900.22)	58,900.22	58,900.22	58,900.22	-	-	(58,900.22)
01-215-50000 JOINT FIRE SERVICE BOARD	133,900.00	103,155.96	30,744.04	140,950.00	151,420.86	(10,470.86)	165,000.00	24,050.00
01-215-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
	550,900.00	520,167.56	30,732.44	671,880.97	605,019.33	66,861.64	877,427.00	205,546.03

Municipality of Tweed 2023 Policing Detail Budget

Police Department Summary

Account

	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-220-51300 POLICING OPP	1,077,289.00	1,065,327.85	11,961.15	1,057,144.00	1,046,312.63	10,831.37	1,014,658	(42,486.00)
01-220-51310 POLICING CPAC	5,000.00	5,207.60	(207.60)	5,000.00	6,416.37	(1,416.37)	5,500	500.00
	1,082,289.00	1,070,535.45	11,753.55	1,062,144.00	1,052,729.00	9,415.00	1,020,158.00	(41,986.00)

**Municipality of Tweed
2023 Animal Control Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre- Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-230-40500 ANIMAL CONTROL Dog Tags	6,000.00	5,185.34	814.66	6,000.00	7,740.00	(1,740.00)	7,450.00	1,450.00
Expenditures								
01-230-52000 ANIMAL CONTROL Salaries and Wages	6,900.00	6,171.75	728.25	6,900.00	14,166.38	(7,266.38)	17,520.00	10,620.00
01-230-52190 ANIMAL CONTROL Mileage	1,500.00	1,198.37	301.63	1,500.00	1,252.39	247.61	1,765.00	265.00
01-230-52700 ANIMAL CONTROL Supplies	550.00	113.34	436.66	550.00	483.45	66.55	550.00	-
01-230-52710 ANIMAL CONTROL Kennel	8,965.00	8,848.00	117.00	7,500.00	9,664.00	(2,164.00)	9,814.00	2,314.00
	17,915.00	16,331.46	1,583.54	16,450.00	25,566.22	(9,116.22)	29,649.00	13,199.00

**Municipality of Tweed
2023 Livestock Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre- Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-235-40500 LIVESTOCK VALUATION Admin Fees	450.00	540.00	(90.00)	450.00	1,150.00	(700.00)	900.00	450.00
Expenditures								
01-235-52000 LIVESTOCK EVALUATION Remuneration	500.00	1,299.72	(799.72)	700.00	1,957.20	(1,257.20)	1,494.00	794.00
01-235-52190 LIVESTOCK EVALUATION Mileage	150.00	282.00	(132.00)	200.00	504.85	(304.85)	396.00	196.00
01-235-52710 LIVESTOCK EVALUATION Misc/Supplies	200.00	-	200.00	-	-	-	-	-
	850.00	1,581.72	(731.72)	900.00	2,462.05	(1,562.05)	1,890.00	990.00

**Municipality of Tweed
2023 By-Law Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-250-40208 Fines / Parking Tickets	-	115.00	(115.00)	500.00	-	500.00	600.00	100.00
	-	115.00	(115.00)	500.00	-	500.00	600.00	100.00
Expenditures								
01-250-52700 BYLAW Supplies	500.00	462.82	37.18	-	-	-	-	-
01-255-52000 Joint By-Law Contract Costs	30,000.00	38,751.70	(8,751.70)	30,000.00	22,424.77	7,575.23	30,000.00	-
	30,500.00	39,214.52	(8,714.52)	30,000.00	22,424.77	7,575.23	30,000.00	-

Municipality of Tweed 2023 Conservation Authority Budget

Conservation Authority Department Summary

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-270-51000 CONSERVATION AUTHORITY	69,128.00	73,758.50	(4,630.50)	72,519.00	77,380.43	(4,861.43)	82,594	10,075.00
	69,128.00	73,758.50	(4,630.50)	72,519.00	77,380.43	(4,861.43)	82,594.00	10,075.00

**Municipality of Tweed
2023 Roads Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-310-40125 Federal Student Grant	-	6,913.50	(6,913.50)	3,450.00	1,050.00	2,400.00	1,700.00	(1,750.00)
01-310-40135 ROADS Gas Tax Revenue	419,000.00	419,000.00	-	741,517.00	741,517.00	-	390,000.00	(351,517.00)
01-310-40141 ROADS - ICIP - Hawkins Bay Bridge	-	1,740.20	(1,740.20)	-	-	-	-	-
01-310-40142 ROADS OCIF	135,000.00	132,396.00	2,604.00	331,368.00	321,327.14	10,040.86	381,073.00	49,705.00
01-310-40200 IO Loan Proceeds	-	-	-	108,500.00	110,021.70	(1,521.70)	2,816,150.00	2,707,650.00
01-310-40400 Transfer From Reserves	739,692.00	447,758.99	291,933.01	642,656.34	576,391.76	66,264.58	443,131.00	(199,525.34)
01-310-40404 ROADS Receipts	6,453.00	23,515.31	(17,062.31)	-	8,821.64	(8,821.64)	6,000.00	6,000.00
01-310-40600 ROADS COVID Funding	2,900.00	13,473.65	(10,573.65)	-	-	-	-	-
01-320-40045 STREETLIGHTS Special Charges	25,950.00	25,701.28	248.72	28,430.00	28,479.26	(49.26)	28,430.00	-
01-330-40216 PITS & QUARRIES Revenue	-	21,887.51	(21,887.51)	15,000.00	19,088.84	(4,088.84)	20,000.00	5,000.00
01-330-40218 AGGREGATE Investment Income	4,000.00	1,639.10	2,360.90	2,400.00	2,960.73	(560.73)	1,500.00	(900.00)
01-330-40400 Transfer From Reserves	20,000.00	8,983.46	11,016.54	13,590.00	11,095.84	2,494.16	55,968.12	42,378.12
	1,352,995.00	1,103,009.00	249,986.00	1,886,911.34	1,820,753.91	66,157.43	4,143,952.12	2,257,040.78
Expenditures								
01-310-52000 ROADS Salaries and Wages	653,911.00	590,522.91	63,388.09	673,678.00	656,098.53	17,579.47	655,359.00	(18,319.00)
01-310-52010 ROADS Standby Wages	3,000.00	2,900.00	100.00	3,000.00	3,000.00	-	3,000.00	-
01-310-52030 ROADS Part - Time Staff Wages	44,500.00	35,116.30	9,383.70	45,800.00	11,645.40	34,154.60	35,521.00	(10,279.00)
01-310-52040 ROADS Over Time Wages	35,000.00	26,265.79	8,734.21	30,000.00	38,841.63	(8,841.63)	50,000.00	20,000.00
01-310-52100 ROADS CPP	38,296.00	33,393.74	4,902.26	40,501.00	37,798.20	2,702.80	41,422.00	921.00
01-310-52110 ROADS EI	13,626.00	11,592.25	2,033.75	14,692.00	12,716.26	1,975.74	12,847.00	(1,845.00)
01-310-52120 ROADS Employer Health Tax	15,514.00	14,005.43	1,508.57	15,827.00	13,744.67	2,082.33	15,646.00	(181.00)
01-310-52130 ROADS OMERS	60,796.00	53,525.20	7,270.80	62,261.00	58,522.59	3,738.41	60,328.00	(1,933.00)
01-310-52140 ROADS WSIB	27,844.00	29,630.82	(1,786.82)	28,406.00	22,265.68	6,140.32	27,440.00	(966.00)
01-310-52150 ROADS Group Insurance	7,608.00	6,475.49	1,132.51	7,779.00	6,630.07	1,148.93	6,731.00	(1,048.00)
01-310-52160 ROADS Extended Health care	48,686.00	46,433.76	2,252.24	46,523.00	49,628.11	(3,105.11)	43,191.00	(3,332.00)
01-310-52170 ROADS RRSP	4,663.00	5,609.37	(946.37)	4,512.00	6,528.11	(2,016.11)	4,683.00	171.00
01-310-52180 ROADS Dental Plan	30,000.00	13,427.47	16,572.53	15,000.00	10,158.93	4,841.07	13,750.00	(1,250.00)
01-310-52202 ROADS Advertising	500.00	1,562.05	(1,062.05)	1,000.00	77.85	922.15	1,000.00	-
01-310-52206 ROADS Uniform Rental	5,500.00	4,327.60	1,172.40	4,500.00	4,265.46	234.54	4,500.00	-
01-310-52208 ROADS Clothing Allowance	3,200.00	3,391.79	(191.79)	3,200.00	3,147.07	52.93	3,200.00	-
01-310-52210 ROADS Boot Allowance	2,400.00	2,750.00	(350.00)	2,750.00	2,200.00	550.00	2,750.00	-
01-310-52212 ROADS Bridges and Culverts	12,000.00	39,493.98	(27,493.98)	24,000.00	24,763.87	(763.87)	24,000.00	-
01-310-52214 ROADS Brushing and Tree Trimming	4,000.00	1,609.31	2,390.69	4,000.00	3,702.77	297.23	4,000.00	-
01-310-52215 Soil and water sampling	-	7,298.17	(7,298.17)	-	-	-	-	-
01-310-52216 ROADS Dust Reduction	110,000.00	113,280.56	(3,280.56)	115,000.00	115,341.68	(341.68)	120,000.00	5,000.00
01-310-52218 ROADS Gravel Resurfacing	275,000.00	257,682.78	17,317.22	275,000.00	272,017.79	2,982.21	75,000.00	(200,000.00)
01-310-52220 ROADS Sanding and Salting	275,000.00	286,601.22	(11,601.22)	275,000.00	328,482.48	(53,482.48)	275,000.00	-
01-310-52222 ROADS Culvert Thawing	2,500.00	99.82	2,400.18	2,500.00	338.64	2,161.36	2,000.00	(500.00)

**Municipality of Tweed
2023 Roads Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-310-52224 ROADS Hardtop Patching	17,000.00	15,751.79	1,248.21	17,000.00	26,554.69	(9,554.69)	22,000.00	5,000.00
01-310-52226 ROADS Shoulder Maintenance	2,000.00	2,720.77	(720.77)	2,000.00	7,102.33	(5,102.33)	2,500.00	500.00
01-310-52228 ROADS Signs and 911	7,000.00	7,651.40	(651.40)	7,000.00	14,174.32	(7,174.32)	9,000.00	2,000.00
01-310-52232 ROADS Line Painting	40,000.00	41,378.55	(1,378.55)	44,000.00	46,711.22	(2,711.22)	47,000.00	3,000.00
01-310-52234 ROADS Standby	55,000.00	68,993.89	(13,993.89)	75,000.00	66,245.76	8,754.24	75,000.00	
01-310-52236 ROADS O/S Grass Mowing	30,000.00	-	30,000.00	-	-	-		-
01-310-52242 ROADS O/S Snow Plowing	79,403.00	91,456.79	(12,053.79)	85,000.00	160,597.78	(75,597.78)	85,000.00	-
01-310-52244 ROADS O/S Sweeping	30,000.00	32,563.20	(2,563.20)	30,000.00	27,475.20	2,524.80	30,000.00	-
01-310-52246 ROADS O/S Grading	2,000.00	1,923.26	76.74	2,000.00	-	2,000.00	2,000.00	-
01-310-52250 ROADS Garage R&M	6,000.00	10,618.10	(4,618.10)	8,000.00	14,414.88	(6,414.88)	8,000.00	-
01-310-52252 ROADS Shop / Works Utilities	15,000.00	14,961.19	38.81	15,000.00	15,000.49	(0.49)	15,000.00	-
01-310-52254 ROADS Shop / Works Fuel	15,000.00	14,231.14	768.86	15,000.00	29,626.23	(14,626.23)	25,000.00	10,000.00
01-310-52256 ROADS Shop / Works Supplies	19,000.00	17,674.80	1,325.20	19,000.00	27,183.48	(8,183.48)	22,000.00	3,000.00
01-310-52258 ROADS Shop / Works Telephone / Radio	11,000.00	11,926.78	(926.78)	11,000.00	11,712.28	(712.28)	11,000.00	-
01-310-52262 ROADS Gas and Oil	45,000.00	45,037.90	(37.90)	45,000.00	30,252.95	14,747.05	70,000.00	25,000.00
01-310-52264 ROADS Diesel Fuel	150,000.00	176,111.68	(26,111.68)	160,000.00	287,485.85	(127,485.85)	250,000.00	90,000.00
01-310-52300 ROADS Grass Mower (On Tractor #41)	2,000.00	8,561.21	(6,561.21)	1,000.00	4,042.96	(3,042.96)	1,000.00	-
01-310-52305 ROADS Truck #1 - 2017 Mack	8,000.00	19,372.05	(11,372.05)	10,000.00	22,733.52	(12,733.52)	15,000.00	5,000.00
01-310-52310 ROADS Truck #20 - 2015 Mack	8,000.00	10,979.29	(2,979.29)	10,000.00	28,784.02	(18,784.02)	15,000.00	5,000.00
01-310-52315 ROADS Truck #30 - 2000 Volvo	-	-	-	6,000.00	-	6,000.00		(6,000.00)
01-310-52320 ROADS Truck #60 - 2009 Ford Sterling	15,000.00	23,374.85	(8,374.85)	15,000.00	41,952.08	(26,952.08)	18,000.00	3,000.00
01-310-52325 ROADS Truck #40 - 2012 Intern	15,000.00	47,563.67	(32,563.67)	15,000.00	28,531.75	(13,531.75)	18,000.00	3,000.00
01-310-52327 ROADS Truck #2 - 2012 Blue 3/4 Ton	4,000.00	296.13	3,703.87	3,000.00	9,778.08	(6,778.08)	3,000.00	-
01-310-52328 ROADS Truck #70 - 2015 Mack	9,000.00	22,649.55	(13,649.55)	10,000.00	25,716.78	(15,716.78)	15,000.00	5,000.00
01-310-52330 ROADS Truck #10 - 2011 Intern	10,000.00	19,026.52	(9,026.52)	15,000.00	26,799.42	(11,799.42)	18,000.00	3,000.00
01-310-52332 ROADS Truck #4 - 2006 One Ton Blue	4,000.00	3,606.45	393.55	4,000.00	5,773.39	(1,773.39)	4,000.00	-
01-310-52335 ROADS Truck #3 - 2007 Two Ton Black	40.00	6,405.51	(6,365.51)	6,000.00	8,971.19	(2,971.19)	2,000.00	(4,000.00)
01-310-52340 ROADS Truck #301 - 2016 Blue Ford 1/2 Ton	3,000.00	1,321.47	1,678.53	3,000.00	3,170.45	(170.45)	3,000.00	-
01-310-52345 ROADS Truck #302 - 2014 Dodge	-	2,710.18	(2,710.18)	3,000.00	1,687.03	1,312.97	3,000.00	-
01-310-52350 ROADS Truck #300 - 2008 Blue Ford Pickup	-	40.20	(40.20)	-	-	-	-	-
01-310-52352 ROADS Truck #5 - 2010 Dodge	-	149.69	(149.69)	-	-	-	-	-
01-310-52351 Truck - Ford F150	-	-	-	-	142.46	(142.46)	3,000.00	3,000.00
01-310-52355 ROADS Float - 1994	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	54,094.63	(39,094.63)	15,000.00	24,577.49	(9,577.49)	20,000.00	5,000.00
01-310-52365 ROADS Grader - 2019 Cat	5,000.00	6,259.70	(1,259.70)	17,000.00	16,314.40	685.60	17,000.00	-
01-310-52370 ROADS Loader #31 - L70 Volvo	3,000.00	5,931.88	(2,931.88)	3,000.00	1,096.49	1,903.51	3,000.00	-
01-310-52372 ROADS Loader #35 - 2013 John Deere	18,000.00	14,078.05	3,921.95	5,000.00	10,779.06	(5,779.06)	7,000.00	2,000.00
01-310-52375 ROADS Excavator	8,000.00	54,429.56	(46,429.56)	16,000.00	17,481.23	(1,481.23)	16,000.00	-
01-310-52380 ROADS Tractor #41 - New Holland	3,000.00	4,583.54	(1,583.54)	4,000.00	2,581.35	1,418.65	2,000.00	(2,000.00)

**Municipality of Tweed
2023 Roads Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-310-52385 ROADS Backhoe #51 - 580	2,000.00	9,387.64	(7,387.64)	3,000.00	4,340.11	(1,340.11)	2,000.00	(1,000.00)
01-310-52392 ROADS Sidewalk Plow #54	2,000.00	294.81	1,705.19	2,000.00	8,081.79	(6,081.79)	2,000.00	-
01-310-52400 ROADS Grader Plow Steel	25,000.00	24,257.57	742.43	25,000.00	28,965.87	(3,965.87)	25,000.00	-
01-310-52405 ROADS Equipment R&M	1,000.00	48.79	951.21	1,000.00	168.03	831.97	1,000.00	-
01-310-52420 ROADS Truck Licenses	15,000.00	11,132.93	3,867.07	15,000.00	11,192.37	3,807.63	15,000.00	-
01-310-52422 ROADS GPS System	7,000.00	5,324.04	1,675.96	7,000.00	6,059.77	940.23	7,000.00	-
01-310-52425 ROADS Sidewalks R&M	1,000.00	1,294.77	(294.77)	1,000.00	-	1,000.00	1,000.00	-
01-310-53202 ROADS Training	8,500.00	2,015.38	6,484.62	8,500.00	3,903.34	4,596.66	4,000.00	(4,500.00)
01-310-53270 ROADS Insurance	45,539.00	51,936.81	(6,397.81)	43,431.00	43,430.10	0.90	102,550.00	59,119.00
01-310-53350 Transfer to Reserves	381,300.00	381,300.00	-	237,343.00	237,343.00	-	274,919.00	37,576.00
01-310-57010 COVID Salaries - Public Works	-	12,877.09	(12,877.09)	-	-	-	-	-
01-310-57020 COVID Benefits - Public Works	-	3,914.64	(3,914.64)	-	-	-	-	-
01-310-57030 COVID Supplies and other costs - Public Works	2,900.00	-	2,900.00	-	-	-	-	-
01-310-58102 ROADS CAPITAL - Marlbank Road	134,150.06	110,725.06	23,425.00	-	-	-	-	-
01-310-58113 CAPITAL Greatrix Bridge	300,000.00	22,670.60	277,329.40	-	-	-	-	-
01-310-58127 ROADS CAPITAL - Napanee Rd	726,820.94	651,088.52	75,732.42	-	-	-	-	-
01-310-58131 ROADS Capital Roads	225,000.00	261,757.35	(36,757.35)	1,270,860.00	1,009,539.56	261,320.44	1,543,916.00	273,056.00
01-310-58132 ROADS Capital Equipment & Vehicles	35,000.00	32,643.66	2,356.34	273,000.00	262,500.86	10,499.14	539,838.00	266,838.00
01-310-58133 ROADS Bridges	-	-	-	434,525.00	633,794.13	(199,269.13)	1,971,600.00	1,537,075.00
01-310-60000 AMORTIZATION Public Works	-	-	-	-	-	-	-	-
01-320-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-320-54000 STREETLIGHTS Utilities - Tweed	6,500.00	8,282.24	(1,782.24)	7,500.00	8,665.35	(1,165.35)	7,500.00	-
01-320-54002 STREETLIGHTS R&M - Tweed	500.00	3,139.28	(2,639.28)	750.00	149.33	600.67	750.00	-
01-320-54004 STREETLIGHTS R&M - Actinolite	1,000.00	997.34	2.66	1,050.00	962.69	87.31	1,050.00	-
01-320-54006 STREETLIGHTS R&M - Queensborough	500.00	727.91	(227.91)	650.00	757.47	(107.47)	650.00	-
01-320-54008 STREETLIGHTS R&M - Marlbank	1,500.00	1,955.28	(455.28)	1,780.00	2,055.69	(275.69)	1,780.00	-
01-320-54010 STREETLIGHTS R&M - Thomasburg	1,200.00	2,161.51	(961.51)	1,650.00	1,714.03	(64.03)	1,650.00	-
01-320-54012 STREETLIGHTS R&M - Stoco	250.00	177.48	72.52	150.00	188.04	(38.04)	150.00	-
01-320-54050 STREETLIGHTS Traffic Lights Utilities	12,000.00	13,541.26	(1,541.26)	12,800.00	14,432.67	(1,632.67)	12,800.00	-
01-320-54052 STREETLIGHTS Traffic Lights R&M	2,500.00	2,162.40	337.60	2,100.00	3,335.17	(1,235.17)	2,100.00	-
01-330-53200 PITS & QUARRIES Expense	-	1,085.00	(1,085.00)	-	724.00	(724.00)	1,000.00	1,000.00
01-330-53350 Transfer to Reserves	4,000.00	1,639.10	2,360.90	2,400.00	22,049.57	(19,649.57)	21,500.00	19,100.00
01-330-58014 GRAVEL PIT Esker Rd Pit Licence	20,000.00	14,974.61	5,025.39	13,590.00	11,095.84	2,494.16	55,968.12	42,378.12
	4,290,147.00	4,078,944.25	211,202.75	4,758,008.00	5,042,815.18	(284,807.18)	6,935,589.12	2,177,581.12

**Municipality of Tweed
2023 Sewer Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-410-40035 SANITARY SEWER Levy	447,225.00	443,177.05	4,047.95	467,479.00	447,427.13	20,051.87	463,250.00	(4,229.00)
01-410-40128 SANITARY SEWER ICIP Funding	2,066,938.00	2,066,938.04	(0.04)	-	-	-	-	-
01-410-40200 SANITARY SEWER IO Loan Proceeds	1,033,062.00	2,151,403.36	(1,118,341.36)	-	68,466.36	(68,466.36)	115,223.50	115,223.50
01-410-40204 SANITARY SEWER Penalty Revenue	4,500.00	4,849.00	(349.00)	4,500.00	5,496.95	(996.95)	5,000.00	500.00
01-410-40400 Transfer From Reserves	-	322,370.03	(322,370.03)	16,667.00	310,951.67	(294,284.67)	420,557.00	403,890.00
	3,551,725.00	4,988,737.48	(1,437,012.48)	488,646.00	832,342.11	(343,696.11)	1,004,030.50	515,384.50
Expenditures								
01-410-52000 SANITARY SEWER Salaries and Wages	30,600.00	30,600.00	-	30,600.00	30,600.00	-	30,600.00	-
01-410-53130 SANITARY SEWER Hydro - River St Pumping S	20,000.00	16,336.07	3,663.93	17,000.00	31,846.82	(14,846.82)	53,000.00	36,000.00
01-410-53270 SANITARY SEWER Insurance	-	104.68	(104.68)	876.00	875.78	0.22	372.00	(504.00)
01-410-53300 Short Term Loan - Principal / Interest	-	1,435.19	(1,435.19)	-	10,756.07	(10,756.07)	-	-
01-410-53350 Transfer to Reserves	274,521.00	278,655.04	(4,134.04)	144,793.00	133,815.68	10,977.32	132,202.92	(12,590.08)
01-410-54102 SANITARY SEWER R&M	5,000.00	1,436.61	3,563.39	5,000.00	26,304.45	(21,304.45)	5,000.00	-
01-410-54104 SANITARY SEWER Storm Sewer R&M	-	6,890.43	(6,890.43)	6,000.00	7,231.32	(1,231.32)	7,000.00	1,000.00
01-410-54118 SANITARY SEWER Waste Water Contract - OC	110,000.00	108,033.48	1,966.52	108,050.00	110,703.96	(2,653.96)	108,050.00	-
01-410-54500 Biosolid removal	-	322,370.03	(322,370.03)	-	-	-	-	-
01-410-55000 Repymt of Long-Term Debt	-	-	-	159,660.00	66,012.54	93,647.46	132,025.08	(27,634.92)
01-410-58000 SANITARY SEWER Development	-	-	-	-	5,957.56	(5,957.56)	515,223.50	515,223.50
01-410-58021 SANITARY SEWER Lagoon Development	3,100,000.00	4,218,341.40	(1,118,341.40)	-	402,566.26	(402,566.26)	-	-
01-410-58022 SANITARY SEWER OCWA	11,604.00	4,534.55	7,069.45	16,667.00	5,671.67	10,995.33	20,557.00	3,890.00
01-410-60000 AMORTIZATION Environmental	-	-	-	-	-	-	-	-
	3,551,725.00	4,988,737.48	(1,437,012.48)	488,646.00	832,342.11	(343,696.11)	1,004,030.50	515,384.50

**Municipality of Tweed
2023 Water Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-420-40036 WATER Levy	432,150.00	423,232.32	8,917.68	450,373.00	423,161.19	27,211.81	440,250.00	(10,123.00)
01-420-40128 WATER ICIP Funding	-	-	-	742,133.33	33,310.57	708,822.76	755,100.50	12,967.17
01-420-40200 WATER IO Loan Proceeds	-	-	-	-	-	-	833,706.50	833,706.50
01-420-40204 WATER Penalty Revenue	400.00	5,052.07	(4,652.07)	4,000.00	5,590.46	(1,590.46)	5,000.00	1,000.00
01-420-40222 Miscellaneous Receipts	-	3,058.16	(3,058.16)	-	285.00	(285.00)	-	-
01-420-40400 Transfer From Reserves	-	-	-	388,275.18	24,343.13	363,932.05	588,158.00	199,882.82
	432,550.00	431,342.55	1,207.45	1,584,781.51	486,690.35	1,098,091.16	2,622,215.00	1,037,433.49
Expenditures								
01-420-52000 WATER Salaries and Wages	64,900.00	64,899.00	1.00	64,900.00	64,900.00	-	64,900.00	-
01-420-52202 WATER Training	5,000.00	-	5,000.00	-	-	-	-	-
01-420-52816 WATER Property Tax - PIL	2,371.00	2,295.68	75.32	2,342.00	2,395.55	(53.55)	2,450.00	108.00
01-420-53130 WATER Hydro - Well #2 & #3	30,000.00	29,399.78	600.22	30,000.00	30,884.61	(884.61)	30,000.00	-
01-420-53350 Transfer to Reserves	103,551.00	100,358.07	3,192.93	146,031.00	85,977.13	60,053.87	132,800.00	(13,231.00)
01-420-54106 WATER Mains R&M	10,000.00	22,789.43	(12,789.43)	15,000.00	14,285.07	714.93	15,000.00	-
01-420-54108 WATER Fire Hydrant R&M	1,000.00	1,168.36	(168.36)	2,000.00	386.28	1,613.72	2,000.00	-
01-420-54110 WATER Meters R&M	1,000.00	(226.28)	1,226.28	1,000.00	5,002.72	(4,002.72)	5,000.00	4,000.00
01-420-54112 WATER Contract - OCWA	155,000.00	157,731.04	(2,731.04)	157,500.00	160,365.08	(2,865.08)	157,500.00	-
01-420-54113 WATER - ORO - OCWA	35,000.00	33,100.56	1,899.44	33,100.00	33,596.88	(496.88)	33,100.00	-
01-420-54114 WATER Licensing - DWQMS	1,500.00	9,471.58	(7,971.58)	1,500.00	1,143.47	356.53	1,500.00	-
01-420-54116 WATER R&M / Supplies	1,000.00	837.99	162.01	1,000.00	29,548.68	(28,548.68)	1,000.00	-
01-420-58002 WATER CAPITAL	-	-	-	45,000.00	551.18	44,448.82	1,082,130.50	1,037,130.50
01-420-58011 WATER Water Meters & (3) Hydrants & Valves	-	-	-	30,000.00	2,333.45	27,666.55	15,000.00	(15,000.00)
01-420-58022 WATER OCWA	22,228.00	9,517.34	12,710.66	25,726.00	9,097.29	16,628.71	50,152.00	24,426.00
01-420-58023 Watermain River Crossing Capital	-	-	-	1,029,682.51	46,222.96	983,459.55	1,029,682.50	(0.01)
01-420-60000 Amortization - Water System	-	-	-	-	-	-	-	-
	432,550.00	431,342.55	1,207.45	1,584,781.51	486,690.35	1,098,091.16	2,622,215.00	1,037,433.49

**Municipality of Tweed
2023 Waste Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-430-40040 GARBAGE COLLECTION Special Charges	37,672.00	37,674.28	(2.28)	58,811.00	58,638.36	172.64	66,732.00	7,921.00
01-440-40216 GARBAGE DISPOSAL Bag Tag & Tipping Reve	200,000.00	254,552.03	(54,552.03)	210,000.00	241,891.61	(31,891.61)	250,000.00	40,000.00
01-440-40218 GARBAGE DISPOSAL Investment Income	15,000.00	19,794.27	(4,794.27)	20,000.00	23,247.26	(3,247.26)	20,000.00	-
01-440-40222 Miscellaneous Receipts	-	96,464.90	(96,464.90)	-	-	-	-	-
01-440-40400 Transfer From Reserves	122,000.00	117,132.60	4,867.40	118,700.00	121,093.67	(2,393.67)	665,000.00	546,300.00
01-440-40600 WASTE DISPOSAL COVID Funding	24,922.00	750.57	24,171.43	-	-	-	-	-
01-450-40222 Miscellaneous Receipts	-	594.00	(594.00)	-	70.00	(70.00)	-	-
	399,594.00	526,962.65	(127,368.65)	407,511.00	444,940.90	(37,429.90)	1,001,732.00	594,221.00
Expenditures								
01-430-52221 GARBAGE COLLECTION Waste Collection	37,672.00	37,671.35	0.65	58,811.00	58,810.67	0.33	66,732.00	7,921.00
01-430-53350 Garbage Collection - Transfer to Reserves	-	-	-	-	-	-	-	-
01-440-52000 GARBAGE DISPOSAL Salaries and Wages	142,534.00	141,243.58	1,290.42	149,661.00	149,191.36	469.64	159,087.00	9,426.00
01-440-52100 GARBAGE DISPOSAL CPP	7,074.00	5,823.38	1,250.62	8,068.00	6,227.65	1,840.35	8,425.00	357.00
01-440-52110 GARBAGE DISPOSAL EI	2,685.00	2,705.92	(20.92)	3,005.00	2,988.44	16.56	3,107.00	102.00
01-440-52120 GARBAGE DISPOSAL EHT	2,387.00	2,944.27	(557.27)	2,935.00	2,850.38	84.62	3,117.00	182.00
01-440-52130 GARBAGE DISPOSAL OMERS	5,193.00	-	5,193.00	5,296.00	5,246.05	49.95	5,486.00	190.00
01-440-52140 GARBAGE DISPOSAL WSIB	4,285.00	4,771.23	(486.23)	5,267.00	4,633.69	633.31	5,499.00	232.00
01-440-52150 GARBAGE DISPOSAL Group Insurance	936.00	1,242.35	(306.35)	1,248.00	1,324.09	(76.09)	1,227.00	(21.00)
01-440-52160 GARBAGE DISPOSAL Extended Health care	8,115.00	17,593.84	(9,478.84)	11,631.00	15,847.39	(4,216.39)	10,284.00	(1,347.00)
01-440-52170 GARBAGE DISPOSAL RRSP	2,051.00	10,910.77	(8,859.77)	4,131.00	5,669.84	(1,538.84)	4,343.00	212.00
01-440-52180 GARBAGE DISPOSAL Dental Plan	5,000.00	3,781.08	1,218.92	5,000.00	3,059.32	1,940.68	4,000.00	(1,000.00)
01-440-52200 GARBAGE DISPOSAL Repair & Mtce	3,000.00	6,702.16	(3,702.16)	4,000.00	7,551.72	(3,551.72)	6,000.00	2,000.00
01-440-52202 GARBAGE DISPOSAL Communications/Advertisi	600.00	283.44	316.56	600.00	62.13	537.87	600.00	-
01-440-52206 GARBAGE DISPOSAL Uniform Rental/Boot Allc	2,400.00	3,102.16	(702.16)	2,400.00	3,068.21	(668.21)	2,400.00	-
01-440-52211 GARBAGE DISPOSAL Marlbank Road Monitorin	24,000.00	29,083.24	(5,083.24)	22,000.00	35,417.88	(13,417.88)	25,000.00	3,000.00
01-440-52215 GARBAGE DISPOSAL Hunt Road Monitoring/D	17,000.00	22,092.32	(5,092.32)	17,000.00	12,498.63	4,501.37	17,000.00	-
01-440-52235 GARBAGE DISPOSAL Loader #52	3,000.00	516.64	2,483.36	3,000.00	1,674.52	1,325.48	3,000.00	-
01-440-52238 GARBAGE DISPOSAL Compactor	3,000.00	3,545.74	(545.74)	3,000.00	-	3,000.00	3,000.00	-
01-440-52816 GARBAGE DISPOSAL Property Tax - PIL	3,537.00	3,357.92	179.08	3,425.00	3,504.00	(79.00)	3,610.00	185.00
01-440-53202 GARBAGE DISPOSAL Training	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-
01-440-53240 GARBAGE DISPOSAL Supplies	500.00	551.50	(51.50)	5,000.00	611.73	4,388.27	5,000.00	-
01-440-53242 GARBAGE DISPOSAL Bulk Items Removal	90,000.00	107,071.31	(17,071.31)	90,600.00	115,775.62	(25,175.62)	125,000.00	34,400.00
01-440-53270 WASTE Insurance	850.00	1,384.56	(534.56)	539.00	538.98	0.02	1,750.00	1,211.00
01-440-53350 Transfer to Reserves	215,000.00	268,355.39	(53,355.39)	170,300.00	205,438.87	(35,138.87)	94,200.00	(76,100.00)
01-440-57010 COVID Salaries - Waste	21,050.00	639.22	20,410.78	-	-	-	-	-
01-440-57020 COVID Benefits - Waste	2,625.00	221.75	2,403.25	-	-	-	-	-
01-440-57030 COVID Supplies and other costs - Waste	1,247.00	-	1,247.00	-	-	-	-	-
01-440-58000 GARBAGE DISPOSAL Blu Metric Capital	32,000.00	333,250.62	(301,250.62)	28,100.00	5,318.05	22,781.95	540,000.00	511,900.00

**Municipality of Tweed
2023 Waste Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-440-58132 Capital Equipment & Vehicles	-	101,464.90	(101,464.90)	-	-	-	-	-
01-440-60400 Change in Landfill Equity	-	(328,189.33)	328,189.33	-	-	-	-	-
01-450-52225 RECYCLING Waste Service Board	87,601.00	88,613.52	(1,012.52)	96,950.00	96,397.66	552.34	117,477.00	20,527.00
01-450-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
	726,342.00	870,734.83	(144,392.83)	702,967.00	743,706.88	(40,739.88)	1,216,344.00	513,377.00

**Municipality of Tweed
2023 Parks Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-510-40125 Federal Student Grant	-	6,913.50	(6,913.50)	3,450.00	1,050.00	2,400.00	1,700.00	(1,750.00)
01-510-40127 Other Grants	336,000.00	227,030.43	108,969.57	-	-	-	35,000.00	35,000.00
01-510-40157 PARKS - Kiwanis Donations	-	14,400.83	(14,400.83)	-	-	-	-	-
01-510-40158 PARKS - Other Grants	-	25,400.00	(25,400.00)	-	79,673.76	(79,673.76)	-	-
01-510-40159 PARKS - Donations	-	5,000.00	(5,000.00)	-	6,328.00	(6,328.00)	-	-
01-510-40400 Transfer From Reserves	87,500.00	107,950.40	(20,450.40)	75,440.00	30,454.45	44,985.55	105,440.00	30,000.00
01-510-40600 PARKS COVID Funding	37,298.00	9,933.67	27,364.33	-	-	-	-	-
01-510-40702 RECREATION Revenue	4,700.00	1,810.00	2,890.00	5,000.00	4,644.25	355.75	4,750.00	(250.00)
01-630-40216 PARKLAND Revenue	-	-	-	-	-	-	45,000.00	45,000.00
	465,498.00	398,438.83	67,059.17	83,890.00	122,150.46	(38,260.46)	191,890.00	108,000.00
Expenditures								
01-510-52000 PARKS Salaries and Wages	106,484.00	137,901.57	(31,417.57)	144,673.00	159,761.56	(15,088.56)	161,157.00	16,484.00
01-510-52100 PARKS CPP	5,366.00	7,058.61	(1,692.61)	7,603.00	7,868.87	(265.87)	8,860.00	1,257.00
01-510-52110 PARKS EI	2,077.00	2,609.44	(532.44)	2,885.00	3,120.43	(235.43)	2,996.00	111.00
01-510-52120 PARKS Employer Health Tax	2,087.00	2,742.96	(655.96)	2,830.00	3,045.31	(215.31)	3,152.00	322.00
01-510-52130 PARKS OMERS	6,929.00	7,248.31	(319.31)	7,403.00	7,991.98	(588.98)	7,837.00	434.00
01-510-52140 PARKS WSIB	3,745.00	7,000.83	(3,255.83)	5,079.00	4,950.60	128.40	5,579.00	500.00
01-510-52150 PARKS Group Insurance	855.00	989.39	(134.39)	1,434.00	1,440.48	(6.48)	1,514.00	80.00
01-510-52160 PARKS Extended Health Care	4,786.00	6,046.86	(1,260.86)	7,208.00	8,404.36	(1,196.36)	7,647.00	439.00
01-510-52170 PARKS RRSP	-	2,912.20	(2,912.20)	3,938.00	3,896.32	41.68	4,210.00	272.00
01-510-52180 PARKS Dental Plan	3,750.00	1,941.30	1,808.70	3,125.00	3,316.14	(191.14)	2,000.00	(1,125.00)
01-510-52190 PARKS Mileage	200.00	-	200.00	-	-	-	200.00	200.00
01-510-52210 PARKS Boot/Clothing Allowance	1,400.00	1,686.67	(286.67)	2,250.00	1,564.24	685.76	2,250.00	-
01-510-52510 PARKS Hydro/Water Sewer	9,500.00	8,627.40	872.60	10,000.00	7,128.12	2,871.88	10,000.00	-
01-510-52545 PARKS Gas	7,500.00	8,686.78	(1,186.78)	9,000.00	12,177.88	(3,177.88)	14,000.00	5,000.00
01-510-52605 PARKS Communications	1,000.00	2,771.65	(1,771.65)	2,500.00	1,013.62	1,486.38	2,500.00	-
01-510-52816 PARKS Property Tax - PIL	1,560.00	1,478.58	81.42	1,510.00	1,542.90	(32.90)	1,600.00	90.00
01-510-52900 PARKS Ball Diamond R&M	2,500.00	606.93	1,893.07	2,500.00	2,486.26	13.74	2,500.00	-
01-510-52901 PARKS Fairgrounds R&M	2,000.00	458.58	1,541.42	2,000.00	408.83	1,591.17	2,000.00	-
01-510-52902 PARKS Soccer Field R&M	2,000.00	704.55	1,295.45	2,000.00	369.37	1,630.63	2,000.00	-
01-510-52903 PARKS-Marlbank Recreation R&M	-	-	-	-	-	-	2,000.00	2,000.00
01-510-52905 PARKS Splash Pad	23,000.00	17,361.22	5,638.78	20,000.00	13,942.71	6,057.29	20,000.00	-
01-510-52910 PARKS Supplies	2,000.00	2,383.83	(383.83)	2,500.00	3,084.04	(584.04)	3,000.00	500.00
01-510-52915 PARKS Equipment	5,000.00	7,013.10	(2,013.10)	5,000.00	3,026.66	1,973.34	5,000.00	-
01-510-52916 PARKS Equipment R&M - Tractor	-	-	-	2,000.00	17,808.88	(15,808.88)	2,000.00	-
01-510-52917 PARKS Equipment R&M - Sup Truck	-	-	-	2,000.00	211.46	1,788.54	2,000.00	-
01-510-52918 PARKS Equipment R&M - Dodge Truck	-	-	-	2,000.00	142.46	1,857.54	2,000.00	-
01-510-52919 PARKS Equipment R&M - 1 Tonne Truck	-	-	-	2,000.00	235.42	1,764.58	2,000.00	-

**Municipality of Tweed
2023 Parks Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-510-52930 PARKS Repair and Maintenance	6,500.00	9,176.93	(2,676.93)	6,500.00	10,717.17	(4,217.17)	16,500.00	10,000.00
01-510-52933 PARKS Weed Harvesting	9,000.00	13,135.00	(4,135.00)	9,000.00	9,155.90	(155.90)	9,000.00	-
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	25,280.00	28,405.83	(3,125.83)	13,650.00	13,649.09	0.91	56,427.00	42,777.00
01-510-53350 Transfer to Reserves	11,000.00	14,763.23	(3,763.23)	45,740.00	84,340.95	(38,600.95)	60,780.00	15,040.00
01-510-53420 Recreation Programming	-	2,455.01	(2,455.01)	25,000.00	14,956.12	10,043.88	15,000.00	(10,000.00)
01-510-57010 COVID Salaries - Parks	31,200.00	2,021.93	29,178.07	-	-	-	-	-
01-510-57020 COVID Benefits - Parks	3,891.00	565.13	3,325.87	-	-	-	-	-
01-510-57030 COVID Supplies and other costs - Parks	2,207.00	573.79	1,633.21	-	-	-	-	-
01-510-58000 PARKS Buildings	-	-	-	2,500.00	200.00	2,300.00	-	(2,500.00)
01-510-58018 PARKS Replace Trees	16,500.00	15,951.38	548.62	15,000.00	15,854.21	(854.21)	8,000.00	(7,000.00)
01-510-58019 PARKS Purchase Recycling Bins	-	-	-	5,000.00	3,573.05	1,426.95	5,000.00	-
01-510-58021 PARKS Replace Benches	2,500.00	324.52	2,175.48	-	-	-	-	-
01-510-58033 PARKS - Kiwanis Playground	386,000.00	315,032.53	70,967.47	-	79,584.96	(79,584.96)	30,000.00	30,000.00
01-510-58038 PARKS Planters	2,200.00	2,524.06	(324.06)	-	-	-	-	-
01-510-58039 PARKS Christmas Decorations	5,000.00	1,421.83	3,578.17	5,000.00	6,129.68	(1,129.68)	10,000.00	5,000.00
01-510-58040 PARKS Hamlet Entrance Signs	40,000.00	41,828.45	(1,828.45)	-	-	-	-	-
01-510-58041 PARKS Outdoor Fitness Equipment Shelter	34,000.00	38,402.24	(4,402.24)	-	-	-	-	-
01-510-58042 PARKS New Entrance Sign	5,000.00	4,024.61	975.39	-	-	-	-	-
01-510-58046 PARKS Pillar Repair	7,500.00	7,632.00	(132.00)	-	-	-	-	-
01-510-58050 PARKS Land Improvements	-	-	-	40,000.00	1,751.05	38,248.95	97,000.00	57,000.00
01-510-58056 PARKS Cameras	7,100.00	6,385.29	714.71	-	-	-	-	-
01-510-58057 PARKS Locator	2,200.00	1,920.25	279.75	-	-	-	-	-
01-510-58058 Recreation Trail Construction	-	20,000.00	(20,000.00)	-	-	-	-	-
01-510-58132 PARKS Equipment & Vehicles	-	-	-	46,440.00	16,125.70	30,314.30	81,090.00	34,650.00
01-510-60000 AMORTIZATION Recreation & Culture	-	-	-	-	-	-	-	-
	792,317.00	754,774.77	37,542.23	468,768.00	524,976.78	(56,208.78)	668,799.00	200,031.00

**Municipality of Tweed
2023 Arena Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-520-40128 ARENA Other Grants	85,000.00	-	85,000.00	85,000.00	-	85,000.00	100,000.00	15,000.00
01-520-40400 Transfer From Reserves	125,000.00	114,402.00	10,598.00	99,150.00	68,497.48	30,652.52	111,000.00	11,850.00
01-520-40600 ARENA COVID Funding	46,388.00	52,477.78	(6,089.78)	-	-	-	-	-
01-520-40602 ARENA Hall Rentals	200.00	663.71	(463.71)	500.00	1,134.96	(634.96)	500.00	-
01-520-40604 ARENA Ice Rentals	46,000.00	54,791.56	(8,791.56)	46,000.00	55,029.77	(9,029.77)	54,825.00	8,825.00
01-520-40606 ARENA Minor Hockey Rentals	57,000.00	30,050.45	26,949.55	43,000.00	30,530.09	12,469.91	69,700.00	26,700.00
01-520-40608 ARENA Figure Skating Rentals	10,000.00	12,301.75	(2,301.75)	10,500.00	9,954.87	545.13	17,425.00	6,925.00
01-520-40610 ARENA Tournament Rentals	-	-	-	1,000.00	-	1,000.00	-	(1,000.00)
01-520-40612 ARENA Miscellaneous Revenues	1,000.00	156.52	843.48	1,000.00	13,150.00	(12,150.00)	2,000.00	1,000.00
01-520-40614 ARENA Sign Rentals	4,700.00	3,676.00	1,024.00	4,700.00	4,588.50	111.50	4,500.00	(200.00)
01-521-40159 Oil Kings - Donations	-	-	-	2,000.00	4,080.60	(2,080.60)	2,000.00	-
01-521-40222 Oil Kings - Miscellaneous Receipts	-	201.67	(201.67)	1,500.00	1,511.48	(11.48)	500.00	(1,000.00)
01-521-40607 Oil Kings - Ticket sales	-	12,210.58	(12,210.58)	19,600.00	22,367.35	(2,767.35)	14,000.00	(5,600.00)
01-521-40614 Oil Kings - Advertising	-	15,750.00	(15,750.00)	17,000.00	14,700.00	2,300.00	15,000.00	(2,000.00)
01-521-40616 Oil Kings - Fundraising	-	8,858.50	(8,858.50)	16,400.00	20,834.34	(4,434.34)	16,400.00	-
	375,288.00	305,540.52	69,747.48	347,350.00	246,379.44	100,970.56	407,850.00	60,500.00
Expenditures								
01-520-52000 ARENA Salaries and Wages	106,484.00	116,205.77	(9,721.77)	144,673.00	148,063.00	(3,390.00)	161,157.00	16,484.00
01-520-52045 Contract Employee	-	1,800.00	(1,800.00)	6,000.00	6,640.00	(640.00)	10,000.00	4,000.00
01-520-52100 ARENA CPP	5,366.00	6,040.68	(674.68)	7,603.00	7,735.44	(132.44)	8,860.00	1,257.00
01-520-52110 ARENA EI	2,077.00	2,239.15	(162.15)	2,885.00	2,775.61	109.39	2,996.00	111.00
01-520-52120 ARENA Employer Health Tax	2,087.00	2,399.62	(312.62)	2,830.00	2,496.54	333.46	3,152.00	322.00
01-520-52130 ARENA OMERS	6,929.00	5,978.11	950.89	7,403.00	6,993.64	409.36	7,837.00	434.00
01-520-52140 ARENA WSIB	3,745.00	3,888.63	(143.63)	5,079.00	4,058.45	1,020.55	5,579.00	500.00
01-520-52150 ARENA Group Insurance	855.00	989.41	(134.41)	1,434.00	1,440.60	(6.60)	1,514.00	80.00
01-520-52160 ARENA Extended Health Care	4,786.00	5,614.09	(828.09)	7,208.00	8,542.09	(1,334.09)	7,647.00	439.00
01-520-52170 ARENA RRSP	-	2,683.56	(2,683.56)	3,938.00	3,943.90	(5.90)	4,210.00	272.00
01-520-52180 ARENA Dental Plan	3,750.00	1,941.30	1,808.70	3,125.00	3,316.14	(191.14)	2,000.00	(1,125.00)
01-520-52202 ARENA Office Supplies	200.00	117.34	82.66	200.00	395.07	(195.07)	300.00	100.00
01-520-52535 ARENA Telephone	1,400.00	1,119.58	280.42	1,400.00	1,125.50	274.50	1,200.00	(200.00)
01-520-52700 ARENA Supplies	5,500.00	2,016.17	3,483.83	5,500.00	2,498.74	3,001.26	5,500.00	-
01-520-52805 ARENA Hydro	40,000.00	41,783.27	(1,783.27)	40,000.00	49,481.76	(9,481.76)	40,000.00	-
01-520-52810 ARENA Water and Sewer	7,700.00	8,046.64	(346.64)	7,700.00	7,139.48	560.52	7,700.00	-
01-520-52820 ARENA Fuel	8,000.00	4,585.85	3,414.15	8,000.00	4,268.50	3,731.50	8,000.00	-
01-520-52830 ARENA Zamboni	4,000.00	2,760.64	1,239.36	4,000.00	2,043.25	1,956.75	4,000.00	-
01-520-52835 ARENA Equipment R&M	1,000.00	1,355.67	(355.67)	1,000.00	529.98	470.02	1,000.00	-
01-520-52840 ARENA Building R&M	16,500.00	12,311.60	4,188.40	16,500.00	11,687.85	4,812.15	18,000.00	1,500.00
01-520-52845 ARENA Plant R&M	15,550.00	12,767.34	2,782.66	15,550.00	17,276.96	(1,726.96)	16,000.00	450.00

**Municipality of Tweed
2023 Arena Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-520-52855 ARENA Dues and Fees	1,000.00	770.00	230.00	1,000.00	770.00	230.00	1,000.00	-
01-520-53202 ARENA Training	1,500.00	-	1,500.00	1,500.00	-	1,500.00	3,000.00	1,500.00
01-520-53270 ARENA Insurance	32,390.00	39,126.24	(6,736.24)	15,006.00	15,005.86	0.14	68,626.00	53,620.00
01-520-53280 ARENA Snowplowing Contract	5,597.00	2,500.00	3,097.00	6,000.00	3,625.00	2,375.00	4,000.00	(2,000.00)
01-520-53281 ARENA PW Time & Salt/Sand	2,453.00	-	2,453.00	2,500.00	2,000.00	500.00	2,500.00	-
01-520-53282 RED Program Costs	-	-	-	-	-	-	30,000.00	30,000.00
01-520-53350 Transfer to Reserves	21,800.00	21,800.00	-	73,765.00	73,765.00	-	59,000.00	(14,765.00)
01-520-57010 COVID Salaries - Arena	33,600.00	5,636.61	27,963.39	-	-	-	-	-
01-520-57020 COVID Benefits - Arena	4,190.00	1,541.05	2,648.95	-	-	-	-	-
01-520-57030 COVID Supplies and other costs	8,598.00	1,747.29	6,850.71	-	1,270.63	(1,270.63)	-	-
01-520-58000 ARENA Building	-	-	-	102,000.00	-	102,000.00	-	(102,000.00)
01-520-58050 ARENA Zamboni Conditioner	5,000.00	3,902.00	1,098.00	-	-	-	-	-
01-520-58051 ARENA Condenser Replacement	122,112.00	110,500.00	11,612.00	-	-	-	-	-
01-520-58052 ARENA Accessibility Upgrades	85,000.00	-	85,000.00	-	-	-	85,000.00	85,000.00
01-520-58132 ARENA Equipment	-	-	-	82,150.00	82,412.57	(262.57)	96,000.00	13,850.00
01-521-52045 Oil Kings - Referees and Time Keepers	-	3,710.00	(3,710.00)	5,500.00	6,210.00	(710.00)	6,500.00	1,000.00
01-521-52182 Oil Kings - Equipment and Uniforms	-	22,673.75	(22,673.75)	10,000.00	15,111.50	(5,111.50)	12,000.00	2,000.00
01-521-52184 Oil Kings - Travel	-	4,393.16	(4,393.16)	9,000.00	12,707.00	(3,707.00)	12,000.00	3,000.00
01-521-52700 Oil Kings - Supplies	-	1,894.60	(1,894.60)	700.00	1,085.70	(385.70)	500.00	(200.00)
01-521-52705 OIL KINGS Merchandise for Sale	-	5,939.50	(5,939.50)	4,000.00	2,882.76	1,117.24	4,000.00	-
01-521-52856 Oil Kings - Alcohol Inventory & Licence	-	3,475.06	(3,475.06)	6,000.00	7,634.41	(1,634.41)	6,000.00	-
01-521-53230 Oil Kings - EOHSL League Fees	-	2,000.00	(2,000.00)	2,000.00	2,472.00	(472.00)	2,500.00	500.00
01-521-53256 Oil Kings - Logos	-	3,748.67	(3,748.67)	2,000.00	-	2,000.00	1,500.00	(500.00)
01-521-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-521-54200 Oil Kings - Ice Rental	-	666.00	(666.00)	3,680.00	566.00	3,114.00	4,750.00	1,070.00
	559,169.00	472,668.35	86,500.65	618,829.00	519,970.93	98,858.07	715,528.00	96,699.00

**Municipality of Tweed
2023 Other Recreation Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-512-40400 Transfer From Reserves	3,000.00	7,125.53	(4,125.53)	-	18,057.98	(18,057.98)	10,000.00	10,000.00
01-514-40222 HAMLET REC Marlbank Misc Revenue	-	100.00	(100.00)	-	709.60	(709.60)	-	-
01-514-40400 Transfer From Reserves	3,000.00	7,204.53	(4,204.53)	-	-	-	-	-
01-516-40158 Queensborough Hall Other Grants	-	-	-	256,400.00	-	256,400.00	-	(256,400.00)
01-516-40200 Queensborough IO Loan Proceeds	-	-	-	100,600.00	-	100,600.00	7,070.00	(93,530.00)
01-516-40400 Transfer From Reserves	3,000.00	-	3,000.00	-	3,769.83	(3,769.83)	422,930.00	422,930.00
01-516-40800 Queensborough Hall - Donations	-	2,400.00	(2,400.00)	-	60,591.93	(60,591.93)	-	-
01-518-40400 Transfer From Reserves	3,000.00	-	3,000.00	-	7,426.12	(7,426.12)	-	-
01-518-40800 Thomasburg Beautification - Donations	-	-	-	-	155.00	(155.00)	-	-
01-525-40222 SPLASH PAD Donations	-	-	-	-	2,400.00	(2,400.00)	-	-
01-525-40400 SPLASH PAD Transfer From Reserves	1,500.00	-	1,500.00	1,250.00	-	1,250.00	15,000.00	13,750.00
01-525-40600 SPLASH PAD COVID Funding	29,698.00	-	29,698.00	-	-	-	-	-
01-555-40128 Hastings County Grant	-	13,500.00	(13,500.00)	-	-	-	-	-
01-555-40222 SWIMMING POOL Donations Revenue	-	2,450.00	(2,450.00)	-	4,053.00	(4,053.00)	-	-
01-555-40400 SWIMMING POOL Transfer From Reserves	6,500.00	-	6,500.00	-	-	-	12,000.00	12,000.00
	49,698.00	32,780.06	16,917.94	358,250.00	97,163.46	261,086.54	467,000.00	108,750.00
Expenditures								
01-512-52909 HAMLET REC Actinolite Operating Grant	2,000.00	2,044.52	(44.52)	2,000.00	5,899.90	(3,899.90)	2,000.00	-
01-512-52910 HAMLET REC Actinolite Beautification	3,000.00	10,125.53	(7,125.53)	3,000.00	713.71	2,286.29	3,000.00	-
01-512-53270 ACTINOLITE HALL Insurance	1,900.00	1,220.40	679.60	1,766.00	1,765.07	0.93	3,510.00	1,744.00
01-512-53350 Transfer to Reserves	3,000.00	3,000.00	-	-	4,916.90	(4,916.90)	-	-
01-512-54126 HAMLET REC Actinolite Hall Water Testing	500.00	364.84	135.16	500.00	327.66	172.34	500.00	-
01-512-58014 HAMLET REC Actinolite Hall Improvements	3,000.00	-	3,000.00	3,000.00	14,527.47	(11,527.47)	33,000.00	30,000.00
01-514-52909 HAMLET REC Marlbank Operating Grant	2,700.00	2,585.59	114.41	2,700.00	2,662.50	37.50	2,700.00	-
01-514-52910 HAMLET REC Marlbank Beautification	3,000.00	9,989.85	(6,989.85)	3,000.00	2,401.01	598.99	3,000.00	-
01-514-53270 MARLBANK Insurance	800.00	396.91	403.09	336.00	335.80	0.20	1,119.00	783.00
01-514-53350 Transfer to Reserves	3,000.00	3,000.00	-	-	3,895.16	(3,895.16)	-	-
01-514-58014 HAMLET REC Marlbank Pavilion Improvements	3,000.00	214.68	2,785.32	3,000.00	413.43	2,586.57	3,000.00	-
01-516-52909 HAMLET REC Queensborough Operating Grant	2,000.00	2,591.12	(591.12)	2,000.00	5,388.86	(3,388.86)	2,000.00	-
01-516-52910 HAMLET REC Queensborough Beautification	3,000.00	2,358.93	641.07	3,000.00	3,715.91	(715.91)	3,000.00	-
01-516-53270 QUEENSBOROUGH HALL Insurance	1,060.00	1,242.00	(182.00)	707.00	706.04	0.96	4,482.00	3,775.00
01-516-53350 Transfer to Reserves	3,000.00	6,041.07	(3,041.07)	-	38,710.92	(38,710.92)	-	-
01-516-54128 HAMLET REC Queensborough Water Testing	500.00	83.78	416.22	500.00	-	500.00	500.00	-
01-516-58014 HAMLET REC Queensborough Hall Improve	3,000.00	-	3,000.00	-	178.95	(178.95)	-	-
01-516-58020 Queensborough Hall Renovations	-	5,889.00	(5,889.00)	357,000.00	21,881.01	335,118.99	430,000.00	73,000.00
01-518-52909 HAMLET REC Thomasburg Operating Grant	2,000.00	2,349.80	(349.80)	2,000.00	4,447.90	(2,447.90)	2,000.00	-
01-518-52910 HAMLET REC Thomasburg Beautification	3,000.00	967.43	2,032.57	3,000.00	1,577.55	1,422.45	3,000.00	-
01-518-53270 THOMASBURG HALL Insurance	1,305.00	907.20	397.80	1,346.00	1,345.95	0.05	2,462.00	1,116.00

**Municipality of Tweed
2023 Other Recreation Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-518-53350 Transfer to Reserves	3,000.00	5,032.57	(2,032.57)	-	2,571.90	(2,571.90)	-	-
01-518-54130 HAMLET REC Thomasburg Hall Water Testing	500.00	352.47	147.53	500.00	327.66	172.34	500.00	-
01-518-58014 HAMLET REC Thomasburg Hall Improvements	3,000.00	-	3,000.00	3,000.00	7,314.49	(4,314.49)	3,000.00	-
01-525-53350 SPLASH PAD Transfer to Reserves	2,750.00	2,750.00	-	2,200.00	25,700.00	(23,500.00)	5,400.00	3,200.00
01-525-57010 COVID Salaries	24,480.00	-	24,480.00	-	-	-	-	-
01-525-57020 COVID Benefits	3,053.00	-	3,053.00	-	-	-	-	-
01-525-57030 COVID Supplies and other costs	2,165.00	-	2,165.00	-	-	-	-	-
01-525-58000 CAPITAL Splash Pad	-	-	-	23,500.00	-	23,500.00	15,000.00	(8,500.00)
01-525-58052 SPLASH PAD Filter & Sand Replacement	1,500.00	-	1,500.00	-	-	-	-	-
01-530-53270 LIBRARY Insurance	1,510.00	2,933.28	(1,423.28)	3,301.00	3,300.69	0.31	2,941.00	(360.00)
01-530-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-530-56340 LIBRARY Municipal Grant	154,000.00	163,591.22	(9,591.22)	157,080.00	157,080.00	-	163,933.00	6,853.00
01-555-53200 SWIMMING POOL Operational Expense	35,500.00	27,525.89	7,974.11	36,000.00	48,762.39	(12,762.39)	45,000.00	9,000.00
01-555-53350 SWIMMING POOL Transfer to Reserves	89,000.00	89,000.00	-	53,200.00	53,200.00	-	24,000.00	(29,200.00)
01-555-57030 COVID Supplies and other costs	-	459.04	(459.04)	-	-	-	-	-
01-555-58000 SWIMMING POOL Capital	-	-	-	-	-	-	23,000.00	23,000.00
01-555-58052 SWIMMING POOL Heater Repair	6,500.00	-	6,500.00	-	-	-	-	-
	371,723.00	347,017.12	24,705.88	667,636.00	414,068.83	253,567.17	782,047.00	114,411.00

**Municipality of Tweed
2023 Community Development Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-120-40127 Other Grants	-	-	-	40,000.00	54,308.00	(14,308.00)	-	(40,000.00)
01-120-40150 CD Canada Day Grant	1,500.00	1,500.00	-	1,500.00	2,100.00	(600.00)	1,500.00	-
01-120-40159 Donations	-	1,197.77	(1,197.77)	-	350.00	(350.00)	-	-
01-120-40400 Transfer From Reserves	-	-	-	15,000.00	7,500.00	7,500.00	20,000.00	5,000.00
01-120-40410 CD Promotional Items Sold	500.00	601.00	(101.00)	500.00	1,180.00	(680.00)	800.00	300.00
01-120-43190 CD Taste of Tweed	6,000.00	18,406.00	(12,406.00)	6,000.00	10,010.00	(4,010.00)	-	(6,000.00)
01-120-43192 CD Farm to Table	-	-	-	-	-	-	19,000.00	19,000.00
01-120-43200 CD Stoco Lake Black Crappie Tournament	5,300.00	-	5,300.00	-	-	-	-	-
01-125-40400 Transfer From Reserves	-	3,765.12	(3,765.12)	-	-	-	-	-
01-125-44000 Fire hydrant sponsorship	-	300.00	(300.00)	-	300.00	(300.00)	-	-
01-126-40222 CD Fly Fishing Tournament Revenues	4,500.00	-	4,500.00	4,500.00	-	4,500.00	-	(4,500.00)
	17,800.00	25,769.89	(7,969.89)	67,500.00	75,748.00	(8,248.00)	41,300.00	(26,200.00)
Expenditures								
01-120-52000 CD Salary Expense	105,001.00	107,557.90	(2,556.90)	111,382.00	109,271.99	2,110.01	115,258.00	3,876.00
01-120-52100 CD CPP	4,530.00	4,626.24	(96.24)	5,147.00	5,311.99	(164.99)	5,616.00	469.00
01-120-52110 CD EI	1,649.00	1,699.52	(50.52)	1,780.00	1,740.46	39.54	1,722.00	(58.00)
01-120-52120 CD Employer Health Tax	2,062.00	2,130.98	(68.98)	2,188.00	2,037.23	150.77	2,264.00	76.00
01-120-52130 CD OMERS	8,005.00	7,900.83	104.17	10,764.00	10,838.36	(74.36)	11,151.00	387.00
01-120-52140 CD WSIB	3,701.00	3,453.28	247.72	3,927.00	3,311.82	615.18	3,994.00	67.00
01-120-52150 CD Group Insurance	830.00	601.54	228.46	1,183.00	920.17	262.83	1,209.00	26.00
01-120-52160 CD Extended Health Care	4,228.00	3,855.47	372.53	6,203.00	5,496.18	706.82	6,582.00	379.00
01-120-52180 CD Dental Plan	2,708.00	2,701.08	6.92	2,000.00	2,005.69	(5.69)	2,000.00	-
01-120-52182 CD Supplies	250.00	212.71	37.29	250.00	194.44	55.56	300.00	50.00
01-120-52184 CD Mileage	1,500.00	318.25	1,181.75	1,500.00	682.25	817.75	1,000.00	(500.00)
01-120-52186 CD Phone	800.00	1,180.71	(380.71)	1,200.00	1,122.68	77.32	1,200.00	-
01-120-52398 Strategic Plan	-	-	-	55,000.00	65,000.00	(10,000.00)	5,000.00	(50,000.00)
01-120-52925 CD Floral Displays / Flags	13,000.00	12,534.23	465.77	14,000.00	11,631.68	2,368.32	14,000.00	-
01-120-52935 CD Canada Day	7,600.00	7,969.86	(369.86)	7,600.00	7,142.90	457.10	8,000.00	400.00
01-120-53190 CD Taste of Tweed	6,000.00	20,009.92	(14,009.92)	8,000.00	15,373.40	(7,373.40)	-	(8,000.00)
01-120-53191 Tweed Harvest Fest Extravaganza	8,500.00	-	8,500.00	-	-	-	-	-
01-120-53195 CD Farm To Table	-	-	-	-	-	-	22,500.00	22,500.00
01-120-53200 CD Fishing Tournament	5,300.00	-	5,300.00	-	-	-	-	-
01-120-53201 CD Professional Development	2,500.00	52.89	2,447.11	2,500.00	80.96	2,419.04	2,500.00	-
01-120-53202 CD Health & Safety Training	500.00	890.40	(390.40)	500.00	-	500.00	-	(500.00)
01-120-53203 CD Promotional Items	2,000.00	1,879.50	120.50	2,000.00	2,138.03	(138.03)	2,000.00	-

**Municipality of Tweed
2023 Community Development Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
01-120-53204 CD Event Advertising	2,500.00	2,517.60	(17.60)	5,500.00	5,395.11	104.89	4,500.00	(1,000.00)
01-120-53206 CD Tradeshows	100.00	-	100.00	100.00	-	100.00	600.00	500.00
01-120-53207 CD Advertising	9,257.00	1,762.10	7,494.90	8,500.00	1,666.48	6,833.52	8,500.00	-
01-120-53209 CD Product Development	3,000.00	1,358.74	1,641.26	9,000.00	1,883.74	7,116.26	9,000.00	-
01-120-53210 Community Trees	1,000.00	973.75	26.25	1,000.00	1,100.00	(100.00)	1,100.00	100.00
01-120-53270 CD Insurance	435.00	211.68	223.32	311.00	311.03	(0.03)	213.00	(98.00)
01-120-53285 CD Community Improvement Plan	25,000.00	5,000.00	20,000.00	15,000.00	7,500.00	7,500.00	20,000.00	5,000.00
01-120-53350 Transfer to Reserves	-	-	-	5,800.00	5,800.00	-	5,800.00	-
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	-
01-120-54210 CD Memberships	300.00	-	300.00	300.00	20.00	280.00	300.00	-
01-120-54230 CD Web Design	8,000.00	1,078.58	6,921.42	8,000.00	1,642.93	6,357.07	8,000.00	-
01-120-54250 CD Signs	500.00	-	500.00	500.00	254.40	245.60	1,000.00	500.00
01-120-54255 CD.Stoco Lake Plan	5,000.00	4,609.00	391.00	5,000.00	5,000.00	-	5,000.00	-
01-120-54256 CD Tweed B.R. & E.	5,000.00	-	5,000.00	-	-	-	-	-
01-120-54257 CD Jailhouse	11,500.00	10,238.88	1,261.12	11,500.00	9,558.26	1,941.74	11,500.00	-
01-120-57010 COVID Salaries - Community Development	-	2,558.25	(2,558.25)	-	-	-	-	-
01-120-57020 COVID Benefits - Community Development	-	642.12	(642.12)	-	-	-	-	-
01-125-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-125-58016 BR&E Capital - North & South Welcome Signs	-	3,765.12	(3,765.12)	-	-	-	6,500.00	6,500.00
01-125-58017 BR&E Capital Hydrant Painting	4,000.00	3,901.73	98.27	4,000.00	3,078.79	921.21	4,000.00	-
01-125-60000 CD Amortization	-	-	-	-	-	-	-	-
01-126-52202 CD Fly Fishing Tournament Expense	4,500.00	-	4,500.00	4,500.00	-	4,500.00	-	(4,500.00)
01-130-51008 Youth Advisory Committee Expenses	-	119.21	(119.21)	5,000.00	-	5,000.00	2,500.00	(2,500.00)
01-130-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
	269,256.00	226,712.07	42,543.93	329,635.00	295,910.97	33,724.03	303,309.00	(26,326.00)

**Municipality of Tweed
2023 Planning Detail Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-610-40224 REZONING Fees	6,000.00	12,600.00	(6,600.00)	11,808.00	13,008.00	(1,200.00)	14,400.00	2,592.00
01-620-40226 MINOR VARIANCE Fees	1,200.00	4,400.00	(3,200.00)	2,404.00	5,608.00	(3,204.00)	4,740.00	2,336.00
	7,200.00	17,000.00	(9,800.00)	14,212.00	18,616.00	(4,404.00)	19,140.00	4,928.00
Expenditures								
01-610-52000 REZONING Salaries and Wages	-	-	-	8,760.00	14,600.00	(5,840.00)	11,160.00	2,400.00
01-610-53200 REZONING Expense	1,500.00	2,283.98	(783.98)	3,050.00	20,723.47	(17,673.47)	14,374.00	11,324.00
01-610-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
01-620-52000 MINOR VARIANCE Salaries and Wages	-	-	-	1,132.00	3,113.00	(1,981.00)	1,805.00	673.00
01-620-53200 MINOR VARIANCE Expense	3,100.00	2,082.87	1,017.13	1,275.00	6,463.48	(5,188.48)	2,940.00	1,665.00
01-620-53350 Transfer to Reserves	-	-	-	-	-	-	-	-
	4,600.00	4,366.85	233.15	14,217.00	44,899.95	(30,682.95)	30,279.00	16,062.00

**Municipality of Tweed
2023 Taxation Detailed Budget**

Account	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual (Pre-Audit)	Variance	Proposed 2023 Budget	Change from 2022
Revenues								
01-110-40100 ADMIN Canada Grant - in - Lieu	3,754.78	3,754.78	-	3,930.98	3,780.29	150.69	4,061.83	130.85
01-110-40105 ADMIN Ontario Grant - in - Lieu	18,758.03	19,515.81	(757.78)	18,031.44	13,276.53	4,754.91	19,388.50	1,357.06
01-110-40110 ADMIN LCBO Grant - in - Lieu	1,395.65	3,483.07	(2,087.42)	1,416.43	1,416.43	-	1,523.04	106.61
01-110-40116 ADMIN Own PILs	5,933.21	5,933.21	-	6,211.63	6,211.63	-	6,418.40	206.77
01-110-40117 ADMIN Other Municipality PILs	485.79	485.79	-	499.77	499.77	-	517.88	18.11
01-110-41010 ADMIN Property Taxation	4,197,523.60	4,197,466.80	56.80	4,290,106.43	4,290,107.07	(0.64)	4,593,725.35	303,618.92
Expenditures								
01-810-56010 COUNTY Levy	-	(1,855,186.31)	1,855,186.31	-	(1,918,042.63)	1,918,042.63	-	-
01-810-56015 COUNTY Supplementary	-	(12,081.95)	12,081.95	-	(24,124.30)	24,124.30	-	-
01-810-56020 COUNTY Write-offs	-	6,819.91	(6,819.91)	-	11,104.55	(11,104.55)	-	-
01-810-56025 COUNTY Share Grant-In-Lieu	-	(11,026.26)	11,026.26	-	(8,429.73)	8,429.73	-	-
01-810-56030 COUNTY Requisition	-	1,871,474.43	(1,871,474.43)	-	1,939,492.12	(1,939,492.12)	-	-
01-820-56010 EDUCATION (EP) Levy	-	(1,027,977.87)	1,027,977.87	-	(1,038,702.17)	1,038,702.17	-	-
01-820-56015 EDUCATION (EP) Supplementary	-	(6,524.86)	6,524.86	-	(11,831.41)	11,831.41	-	-
01-820-56020 EDUCATION (EP) Write-offs	-	5,000.15	(5,000.15)	-	8,206.29	(8,206.29)	-	-
01-820-56025 EDUCATION (EP) Share Grant-In-Lieu	-	(1,794.77)	1,794.77	-	(1,590.67)	1,590.67	-	-
01-820-56030 EDUCATION (EP) Requisition	-	1,031,297.94	(1,031,297.94)	-	1,043,917.96	(1,043,917.96)	-	-
01-830-56010 EDUCATION (ES) Levy	-	(172,629.01)	172,629.01	-	(172,750.43)	172,750.43	-	-
01-830-56015 EDUCATION (ES) Supplementary	-	(1,608.28)	1,608.28	-	(238.35)	238.35	-	-
01-830-56020 EDUCATION (ES) Write-offs	-	1,395.52	(1,395.52)	-	81.66	(81.66)	-	-
01-830-56025 EDUCATION (ES) Share Grant-In-Lieu	-	(14.98)	14.98	-	(15.16)	15.16	-	-
01-830-56030 EDUCATION (ES) Requisition	-	172,857.03	(172,857.03)	-	172,922.27	(172,922.27)	-	-
01-840-56010 EDUCATION (FP) Levy	-	(5,774.32)	5,774.32	-	(6,083.63)	6,083.63	-	-
01-840-56015 EDUCATION (FP) Supplementary	-	(45.10)	45.10	-	-	-	-	-
01-840-56020 EDUCATION (FP) Write-offs	-	65.71	(65.71)	-	-	-	-	-
01-840-56025 EDUCATION (FP) Share Grant-In-Lieu	-	(1.33)	1.33	-	(1.40)	1.40	-	-
01-840-56030 EDUCATION (FP) Requisition	-	5,754.32	(5,754.32)	-	6,085.03	(6,085.03)	-	-
01-850-56010 EDUCATION (FS) Levy	-	(4,487.62)	4,487.62	-	(4,626.97)	4,626.97	-	-
01-850-56015 EDUCATION (FS) Supplementary	-	(21.33)	21.33	-	-	-	-	-
01-850-56020 EDUCATION (FS) Write-offs	-	31.16	(31.16)	-	-	-	-	-
01-850-56025 EDUCATION (FS) Share Grant-In-Lieu	-	(0.62)	0.62	-	(0.65)	0.65	-	-
01-850-56030 REQUISITION	-	4,478.24	(4,478.24)	-	4,627.63	(4,627.63)	-	-
	4,227,851.06	4,230,639.66	(2,788.60)	4,320,196.68	4,315,291.71	4,904.97	4,625,635.00	305,438.32