THE CORPORTION OF THE

TOWNSHIP OF MOONBEAM

2025 OPERATIONAL BUDGET

ADOPTED BY COUNCIL ON MAY 8, 2025



REQUIREMENTS UNDER THE MUNICIPAL ACT:

Legal obligation: article 290(1) –

◦ Council must adopt estimates of all the sums required over the next year for the purpose of the municipality

◦ The budget should be prepared during the year or the previous year.

Must present a balanced budget: article 290(2) –

◦ The budget must provide that estimated revenues equal expenses.

BUDGET OVERVIEW	2024	2025
Government Services	763,582	621,440
Protection and Emergency Services	350,350	345,410
Transportation Services	1,243,329	1,227,367
Health, Social and Family Services	474,814	525,707
Cultural and Recreational Services	687,668	459,102
Planning and Development Services	430,560	502,875
Finances and Other expenses	818,360	1,030,535
Total Expenses	**4,768,662**	**4,712,340**
Total Revenues	**4,827,465**	**4,800,741**
Transfer to Capitals	*-58,803*	*-88,401*
TOTAL OPERATIONAL BUDGET	**$ -**	**$ -**

Where does our money come from?

1. Property taxes

Property taxes collected by the municipality are used to pay for services such as general administration, community activities and services, garbage and recycling collection, road maintenance, snow removal, street lighting, and fire management and protection.

Property taxes are calculated by multiplying :

The current property assessment X The taxe rate = Property taxes payable

Current property assessment:
The property assessment is the basis on which municipalities levy taxes. A strong assessment base is essential to a municipality's ability to generate revenue. The Municipal Property Assessment Corporation (SEFM or MPAC) is responsible for the evaluation and classification of properties in the township of Moonbeam.

Property assessments for the 2024 tax year will continue to be based on current values as of January 1, 2016 (i.e. the same assessment date used for the 2024 tax year).

BREAKDOWN OF EVALUATION BY PROPERTY TYPE

PROPERTY TYPE	2024 ASSESSMENT	2025 ASSESSMENT	%VARIANCE
Farming	270,000	562,100	+ 108.10 %
Residential	114,045,760	116,140,160	+ 1.84%
Multi-Residential	489,000	489,000	0 %
Pipeline	27,598,000	27,603,000	0.02 %
Commercial	3,359,564	3,609,564	+ 7.44 %
Commercial vacant	91,500	91,500	0 %
Managed forests or protected lands	50,200	54,800	+ 9.16 %
Industrial	1,502,500	1,505,100	+ 0.17 %
Exempt	3,771,076	3,907,976	+ 3.63 %
Total Assessment	**151,177,600**	**154,004,300**	**+ 1.87 %**

The Tax Rate
The tax rate is calculated by dividing the tax levy requirement by the property assessment amount to obtain the tax rates for each property category.

EVALUATION COMPARISON 2024 – 2025

PROPERTY TYPE	2024 ASSESSMENT	2024 TAX RATE	2024 LEVY	2025 LEVY BASED ON THE 2024 TAX RATE
Farming	270 000	0.00458887	1 238.99 $	2 579.40 $
Residential	114 045 760	0.01835544	2 093360.10 $	2 131 803.74 $
Multi-Residential	489 000	0.01933379	9 454.22 $	9 454.22 $
Pipeline	27 598 000	0.01261937	348 269.37 $	348 332.47 $
Commercial	3 359 564	0.02236611	75 140.38 $	75 140.38 $
Commercial vacant	91 500	0.01565628	1 432.55 $	1 432.55 $
Managed forests or protected lands	50 200	0.00449889	1 238.99 $	246.54 $
Industrial	1 502 500	0.01589398	23 880.70 $	23 992.03 $
Exempt	3 771 076	-	-	-
Total Assessment	**151 177 600**		**2 553 002.17 $**	**2 592 911.33 $**

Property taxes are ultimately determined by how much money the municipality needs to provide you and your family with the services you need.

2. Grants

A grant is a non-refundable sum of money paid for a project. The subsidies and monetary transfers currently made to the municipality are either conditional or unconditional. Conditional grants are intended for a specific purpose and cannot be used for another project, while unconditional grants, such as the **Ontario Municipal Partnership Fund**, can be used for any purpose the municipality deems timely. The municipality budgets for subsidies each year and adjusts based on federal/provincial information transmitted such as new subsidies, increases and cancellations or reductions.

3. User Fees

Usage fees are the amount of money paid by a user to access a particular activity or service. For several years, the municipality of Moonbeam has been proud to offer its community several community, cultural and recreational activities. User fees are established on an annual basis and are reviewed by council and adopted by municipal By-Law.

4. Fees and other costs

Fees and other costs represent a minimal portion of the Town's revenues. These fees include, among other things, tax certificate fees and penalty and interest fees on property taxes.

5. Licenses and Permits

The Township of Moonbeam issues license and permits for :

- Fire permits
- Permits to construct/demolish and develop
- Licenses for cats and dogs
- Special event permits

6. Rental Fees

The municipality offers the township community spaces that can be used to organize assemblies, community, recreational and cultural events, weddings or other special events. Rental fees help cover all or part of the cost of providing specific services to residents such as recreational, community and cultural programs and provide relief from the tax rate while still ensuring the continuity of these services.

7. Other Revenues

Several other incomes such as reserves and reserve funds, partnership or shared services agreements, interest on investments and the sale of surplus land also help to reduce the tax rate.

What are reserves and reserve funds?

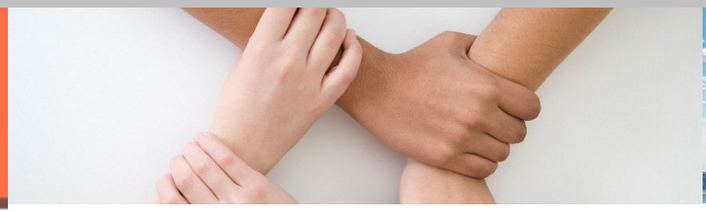
Reserves and reserve funds are established by the municipal council and by municipal by-laws. Provincial legislation may require municipalities to establish reserves for specific types of revenue. Reserves are generally part of an overall strategy to finance operational programs and projects. These funds help offset unforeseen expenses or revenue shortfalls. Money in reserves can come from budget surpluses, property tax levies or other revenues.

SCHEDULE OF CONSOLIDADTED REVENUES

REVENUES	BUDGET 2024	BUDGET 2025
MUNICIPAL TAXES	**3,050,635**	**3,246,402**
Municipal portion	2,592,768	2,788,246
Education portion	457,867	458,156
GOUVERNMENT	**1,051,340**	**1,038,246**
Unconditional	**937,797**	**1,032,097**
Ontario Municipal Partnership Fund	937,000	1,031,300
Community Safety Initiatives and Resources	797	797
Conditional	**113,543**	**6,149**
Canada Summer jobs (0-23612985) (students)	37,095	2,408
Programme d'appui à la francophonie ontarienne (PAFO)	40,000	-
Grants for Senior Inclusion and Accessibility (MSAA)	25,000	-
Summer Job Opportunities Program (Emploi étudiants)	11,448	3,741
USER FEES	**80,703**	**79,445**
Community, culturals et recreational activities	20,000	19,000
Municipal infrastructures rental	49,178	46,695
Cemetery (Burials and maintenance fees)	11,525	13,750
LICENSES AND PERMITS	**34,050**	**24,550**
Licenses animal control, lottery)	750	1,250
Permits (Construction, demolition, burning)	33,300	23,300
FEES AND CHARGES	**53,600**	**59,800**
Provincial Offences Act (POA)	9 600	7,600
Penalties and interest (on municipal taxes)	44,000	52,200
INVESTMENT INCOME	**355,838**	**122,000**
Interest on Investment	165,000	30,000
Transfer of reserves	190,838	92,000
OTHER REVENUES	**201,299**	**230,298**
Agreements	**149,799**	**169,348**
Garbage collection / Recyclage	63,203	123,275
Equipment rentals	35,000	0
Moonbeam Economic Development Administration Board	51,596	46,073
Misc (Tax ceertificates, property sales, etc.)	51,500	60,950

TOTAL OF REVENUES	**4,827,465 $**	**4,800,741 $**

YOUR MUNICIPAL SERVICES:

ADMINISTERED BY THE TOWNSHIP	IN SHARED SERVICES	ADMINISTERED BY THE PROVINCE
		
Example of services : • *Municipal Council, administrative and corporate services* • *Fire services* • *Road network* • *Waste and Recycling Services* • *Community, recreational and cultural services* • *Cemetery* • *Planning*	***Example of services :*** • *Commercial garbage collection*	***Example of services :*** • *Social and family services* • *Education* • *Police and 911 services* • *Natural and Environmental services*

SCHEDULE OF CONSOLIDATED EXPENSES

EXPENSES	2024 BUDGET	2025 BUDGET
GOVERNMENTAL SERVICES	**763,582**	**621,344**
Conseil municipal	**93,204**	**81,346**
Honoraries	56,204	56,346
Conferences/meetings/professional allowances	30,000	25,000
Agreement – Integrty Commissioner	7,000	6,000
Administration	**670,378**	**533,998**
Wages and benefits	418,924	346,355
Utilities	15,088	16,950
Insurance	17,013	20,043
Professional and Contractual Services	74,853	67,050
Materials and Supplies	65,000	40,000
Repair and Maintenance	15,000	15,000
Administration Fees	64,500	28,600
PROTECTION AND EMERGENCY SERVICES	**350,350**	**345,410**
Fire Services (Volunteer Firefighters)	**105,254**	**90,594**
Honoraries + Benefits	52,080	35,000
Utilities	6,601	6,133
Insurance	11,423	12,378
Professional and Contractual Services	10,650	9,883
Materials and supplies	14,000	12,700
Repair and maintenance	8,000	13,000
Administration Fees	2,500	1,500
Police Services	**244,596**	**254,316**
Police Services	239,996	246,943
911 Contribution	4,600	4,560
Emergency Services	**500**	**500**
Community Emergency Management Coordinator (CEMC)	500	500
TRANSPORTATION SERVICES	**1,243,329**	**1,227,367**
Public Works	**1,096,810**	**1,029,573**
Wages and benefits	599,497	606,158
Utilities	22,662	15,442

Insurance	22,390	24,463
Professional and Contractual Services	43,100	12,800
Materials and supplies	12,500	26,000
Repair and Maintenance	47,885	15,000
Administration Fees	10,750	5,500
Roads maintenance	245,641	233,000
Winter Maintenance	45,000	44,000
Other expenses	35,000	35,000
Garbage / Recycling Services	**144,083**	**163,781**
Wages and benefits	96,500	114,876
Insurance	4,583	4,705
Materials and Supplies	28,000	22,000
Repair and Maintenance	15,000	22,200
Site de recyclage	**29,822**	**34,013**
Wages and benefits	6,822	8,013
Professional and Contractual Services	17,000	20,000
Materials and Supplies	1,000	500
Repair and Maintenance	5,000	5,500
HEALTH, SOCIAL AND FAMILY SERVICES	**474,814**	**525,707**
Health Services	**185,866**	**79,380**
Porcupine Health Unit	59,983	66,000
Ambulance Services	125,883	
Committee to ensure the recruitment and permanence of health professionals in the Kapuskasing region		13,380
Cemetery	**18,084**	**4,883**
Insurance	804	510
Utilities	1,280	1,373
Repair and Maintenance	16,000	3,000
Social and Family Services	**270,864**	**441,444**
Cochrane District Social Services Administration Board (CDSSAB)	223,304	395,344
North Centennial Manor	47,560	46,100
COMMUNITY, CULTURAL AND RECREATIONAL SERVICES	**687,668**	**459,102**
Wages and benefits	76,467	76,976
Administration Fees	22,000	24,200
Community Services	**215,111**	**56,222**
Community Programming	48,500	50,000
Public Library	**166,611**	**6,222**
Insurance	1,146	3,222

Repair and Maintenance	3,000	3,000
Operation transfer	162,465	-
Cultural Services	**112,218**	**44,740**
Cultural Programming	48,500	25,000
Cultural Centre	**32,218**	**19,740**
Insurance	2,475	5,350
Utilities	6,243	6,890
Materials and Supplies	13,500	2,500
Repair and Maintenance	10,000	5,000
Recreational Services	**261,872**	**256,964**
Recreational Programming	55,000	10,000
Administration Fees	20,000	0
Sportsplex	**18,664**	**51,724**
Wages and benefits	12,034	24,443
Utilities	1,630	1,711
Materials and Supplies	0	15,570
Repair and Maintenance	5,000	10,000
Parks and Playgrounds	**58,243**	**60,080**
Insurance	13,519	14,454
Utilities	2,224	2,126
Materials and Supplies	7,000	10,000
Repair and Maintenance	35,500	35,500
Raymond-Bouchard Community Centre	**66,009**	**112,023**
Insurance	18,574	14,909
Utilities	9,435	20,314
Professional and Contractual Services	8,000	46,800
Materials and Supplies	20,000	20,000
Repair and Maintenance	10,000	10,000
Dome (Ouellette Bay)	**18,346**	**9,178**
Insurance	6,906	2,781
Utilities	1,440	1,397
Repair and Maintenance	10,000	5,000
Golf Club	**25,610**	**13,959**
Insurance	2,478	6,680
Utilities	13,132	4,279
Repair and Maintenance	10,000	3,000
PLANNING AND DEVELOPMENT SERVICES	**430,560**	**502,875**
Planning	**298,539**	**362,753**

Wages and benefits	-	100,653
Materials and Supplies		4,000
Programs		80,000
By-Law Enforcement Services	42,000	25,000
Surveying Fees	25,000	
Lake Studies	27,077	
Building Inspector Services	32,462	70,000
Official Plan and Zoning By-Law update	142,000	8,500
Professional and Contractual Services	30,000	30,000
Legal Fees	-	15,000
Professional Development/Conferences	-	26,600
Membership Fees		3,000
Development	**132,022**	**140,122**
Wages and benefits	116,267	128,320
Information Centre	**15,755**	**11,802**
Insurance	1,381	1,525
Utilities	6,374	7,277
Repair and Maintenance	8,000	3,000
FINANCES AND OTHER EXPENSE	**818,360**	**1,030,535**
Finances	**583,810**	**577,447**
Wages and benefits - Students	87,772	77,314
Property Assessment	27,179	27,887
Tax Write-offs	10,000	7,594
Property Tax – English Seperate School Board Payment (ES)	49,367	50,616
Property Tax – French Seperate School Board Payment (FS)	166,362	161,932
Property Tax – English Public School Board Payment (EP)	221,997	230,172
Property Tax – French Public School Board Payment (FS)	20,133	20,932
Bad Debt	1,000	1,000
Community Contributions	**117,521**	**394,263**
Remi Ski Club Administration Board	20,000	20,000
Moonbeam Economic Development Board	97,521	147,983
Moonbeam Public Library		191,280
Donations/Sponsorship		35,000
Other		
Kap/Moonbeam Landfill Operation Fees	2,000	
Committee to ensure the recruitment and permanence of health professionals in the Kapuskasing region	9,204	
Ministry of Natural Resources and Forests (Fire Forest Management)	4,825	4,825

Human Resources	40,000	50,000
Health and Safety	3,000	4,000
Transfer to reserves		
Special PProject Reserve – Community Improvement Plan	40,000	-
TOTAL EXPENSES	**$ 4,768,663**	**$ 4,712,340**