



THE CORPORATION OF THE **TOWNSHIP OF MOONBEAM**

2024 OPERATIONAL BUDGET



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	2023		2024	
Government Services		600,585		763,582
Protection and Emergency Services		347,465		350,350
Transportation Services		1,163,650		1,243,329
Health, Social and Family Services		452,749		474,814
Cultural and Recreational Services		452,533		687,668
Planning and Development Services		365,171		430,560
Finances and Other expenses		893,723		818,360
Total Expenses	\$	4,275,875	\$	4,768,663
Total Revenues	\$	4,494,026	\$	4,827,465
<i>Transfer to Capitals</i>	<i>\$</i>	<i>-218,151</i>	<i>\$</i>	<i>-58,802</i>
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 :

$$\text{The current property assessment} \times \text{The tax rate} = \text{Property taxes payable}$$

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 2023 tax year).

BREAKDOWN OF EVALUATION BY PROPERTY TYPE

PROPERTY TYPE	2023 ASSESSMENT	2024 ASSESSMENT	%VARIANCE
Farming	269 700	270 000	+ 0.11 %
Residential	113 135 700	114 045 760	+ 0.80 %
Multi-Residential	489 000	489 000	0 %
Pipeline	27 598 000	27 598 000	0 %
Commercial	3 435 624	3 359 564	- 2.21 %
Commercial vacant	91 500	91 500	0 %
Managed forests or protected lands	50 400	50 200	- 0.40 %
Industrial	1 317 800	1 502 500	+ 14.02 %
Exempt	3 599 976	3 771 076	+ 4.75 %
Total Assessment	149 987 700	151 177 600	+ 0.79 %

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 2023 – 2024

PROPERTY TYPE	2023 ASSESSMENT	2023 TAX RATE	2023 LEVY	2024 LEVY BASED ON THE 2023 TAX RATE
Farming	269 700	0.00449889	1 213.35 \$	1 214.70 \$
Residential	113 135 700	0.01799553	2 035 936.88 \$	2 052 313.90 \$
Multi-Residential	489 000	0.01895470	9 269.00 \$	9 268.85 \$
Pipeline	27 598 000	0.01237193	341 440.52 \$	341 440.52 \$
Commercial	3 435 624	0.02192756	75 334.85 \$	73 667.04 \$
Commercial vacant	91 500	0.01534929	1 404.46 \$	1 404.46 \$
Managed forests or protected lands	50 400	0.00449889	226.74 \$	225.84 \$
Industrial	1 317 800	0.01558233	20 534.39	23 412.45 \$
Exempt	3 599 976	-	-	-
Total Assessment	149 987 700		2 485 360.06 \$	2 502 947.76 \$

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 licenses 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 CONSOLIDATED REVENUES

REVENUES	2023 BUDGET	2024 BUDGET
PORPERTY TAXES	2,981,071	3,050,635
<i>Municipal Levy</i>	2,525,121	2,592,768
<i>Educational Levy</i>	455,950	457,867
GOVERNMENT	998,065	1,051,340
Unconditional Funds	934,333	937,797
<i>Ontario Municipalities Partnership Funds</i>	933,500	937,000
<i>Community safety initiatives and resources</i>	833	797
Conditional funds	63,732	113,543
<i>Canada Summer Jobs (0-23612985) (projet étudiant)</i>	2,170	37,095
<i>Francophone Community Grants (PAFO)</i>	-	40,000
<i>Age-friendly and accessibility grants</i>	57,750	25,000
<i>Summer Employment Opportunities (Summer students)</i>	3,812	11,448
USER FEES	2,600	20,000
Community activities	2,600	20,000
<i>Community activities</i>	2,600	15,000
<i>Cultural activities</i>	-	2,500
<i>Recreational activities</i>	-	2,500
FEES AND CHARGES	31,500	45,500
<i>Tax certificates</i>	1,500	1,500
<i>Penalty and Interest charges</i>	30,00	44,000
LICENSES AND PERMITS	21,500	34,050
<i>Licenses</i>	1,000	750
<i>Building / Demolishing permits</i>	20,000	33,000
<i>Fire permits</i>	500	300
RENTAL FEES	24,600	49,178
Buildings / Municipal Properties	14,006	48,178
<i>Cultural Centre</i>	-	500
<i>Raymond-Bouchard Community Centre</i>	3,000	13,042
<i>Information Centre</i>	7,506	7,754
<i>Dome</i>	2,500	3,262
<i>Sportsplex</i>	1,000	1,120
<i>Golf Club</i>	-	23,500
Equipment	10,000	-

<i>Equipment / Machinery</i>	10,000	-
OTHER REVENUES	435,285	576,762
Agreements	260,985	149,799
<i>Garbage / Recycling Collection</i>	55,893	63,203
<i>Equipment Rental</i>	-	35,000
<i>Moonbeam Economic Development Board</i>	55,162	51,596
<i>Public Library</i>	149,930	-
Transfer from Reserves	5,000	190,838
<i>Moonbeam 100th Anniversary</i>	5,000	-
<i>Canada Day</i>	-	2,000
<i>Charrette Lake</i>	-	22,700
<i>Rémi Lake</i>	-	4,377
<i>Official Plan Update</i>	-	5,572
<i>Kapuskasing/Moonbeam Landfill</i>		20,000
<i>2023 Surplus</i>		136,189
Cemetery	-	11,525
<i>Cemetery Revenues</i>	-	11,525
Misc	169,300	224,600
<i>Provincial Offences Act Revenues (POA)</i>	9,300	9,600
<i>Interest on investment</i>	100,000	165,000
<i>Land Sale</i>	30,000	20,000
<i>Other</i>	30,000	30,000
TOTAL REVENUES	4,494,026 \$	4,827,865 \$

YOUR MUNICIPAL SERVICES:

ADMINISTERED BY THE TOWNSHIP



Example of services :

- *Municipal Council, administrative and corporate services*
- *Fire services*
- *Road network*
- *Waste and Recycling Services*
- *Community, recreational and cultural services*
- *Cemetery*

IN SHARED SERVICES



Example of services :

- *Building Inspector*
- *By-Law Enforcement*
- *Commercial garbage collection*

ADMINISTERED BY THE PROVINCE



Example of services :

- *Social and family services*
- *Education*
- *Police and 911 services*
- *Natural and Environmental services*

SCHEDULE OF CONSOLIDATED EXPENSES

EXPENSES	2023 BUDGET	2024 BUDGET
GOVERNEMENT SERVICES	600,585	763,582
Municipal Council	102,388	93,204
<i>Remuneration and allowances</i>	88,470	86,204
<i>Professional and Contractual Services</i>	13,918	7,000
Administration	498,197	670,378
<i>Wages and Benefits</i>	279,536	418,924
<i>Utilities</i>	17,601	15,088
<i>Insurance</i>	16,910	17,013
<i>Professional and Contractual Services</i>	79,750	74,853
<i>Materials and supplies</i>	15,000	65,000
<i>Repair and maintenance</i>	15,000	15,000
<i>Operation Fees</i>	74,400	64,500
PROTECTION AND EMERGENCY SERVICES	347,465	350,350
Fire Department (Volunteer Fire Fighters)	99,776	105,254
<i>Remuneration and allowances</i>	43,500	52,080
<i>Utilities</i>	5,436	6,601
<i>Insurance</i>	13,240	11,423
<i>Professional and Contractual Services</i>	8,600	10,650
<i>Materials and supplies</i>	15,000	14,000
<i>Repair and maintenance</i>	11,500	8,000
<i>Operation Fees</i>	2,500	2,500
Police Services	247,189	244,596
<i>Police</i>	242,689	239,996
<i>911 Contribution</i>	4,500	4,600
Emergency Services	500	500
<i>Community Emergency Management Coordinator (CEMC)</i>	500	500
TRANSPORTATION	1,163,650	1,243,329
Public Works	962,772	1,069,424
<i>Wages and Benefits</i>	533,551	599,497
<i>Utilities</i>	18,664	22,662
<i>Insurance</i>	17,431	22,390
<i>Professional and Contractual Services</i>	37,800	43,100
<i>Materials and supplies</i>	12,500	12,500

<i>Repair and maintenance</i>	34,794	47,885
<i>Operation Fees</i>	10,750	10,750
<i>Road Maintenance</i>	242,281	245,641
<i>Winter Maintenance</i>	25,000	45,000
<i>Other expenses</i>	30,000	20,000
Garbage / Recycling Services	169,402	144,083
<i>Wages and Benefits</i>	93,753	96,500
<i>Insurance</i>	2,049	4,583
<i>Materials and supplies</i>	33,600	28,000
<i>Repair and maintenance</i>	40,000	15,000
Recycling Site	31,476	29,822
<i>Wages and Benefits</i>	6,576	6,822
<i>Professional and Contractual Services</i>	20,900	17,000
<i>Materials and supplies</i>	4,000	1,000
<i>Repair and maintenance</i>	-	5,000
HEALTH, SOCIAL AND FAMILY SERVICES	452,749	474,814
Health Services	174,338	185,866
<i>Porcupine Health Unit</i>	48,455	59,983
<i>Ambulance Services</i>	125,883	125,883
Cemetery	7,547	18,084
<i>Insurance</i>	1,162	1,280
<i>Utilities</i>	385	804
<i>Repair and maintenance</i>	6,000	16,000
Social and Family Services	270,864	270,864
<i>Cochrane District Social Services Administration Board</i>	223,304	223,304
<i>North Centennial Manor</i>	47,560	47,560
CULTURAL AND RECREATIONAL SERVICES	452,533	687,668
<i>Wages and Benefits</i>	50,875	76,467
<i>Operation Fees</i>	37,000	70,500
Cultural Services	203,037	278,829
Cultural Centre	21,597	112,218
<i>Insurance</i>	2,365	2,475
<i>Utilities</i>	7,232	6,243
<i>Operation Fees</i>	-	80,000
<i>Materials and supplies</i>	2,000	13,500
<i>Repair and maintenance</i>	10,000	3,000
Public Library	181,440	166,611

<i>Insurance</i>	1,247	1,146
<i>Repair and maintenance</i>	3,000	3,000
<i>Operation Fees</i>	177,193	162,465
Recreational Services	161,621	261,872
<i>Operation Fees</i>	-	75,000
Sportsplex	21,393	18,664
<i>Wages and Benefits</i>	11,341	12,034
<i>Utilities</i>	1,552	1,630
<i>Materials and supplies</i>	3,500	-
<i>Repair and maintenance</i>	5,000	5,000
Parks, Playgrounds and Play Areas	70,623	58,243
<i>Insurances</i>	11,704	13,519
<i>Utilities</i>	2,419	2,224
<i>Materials and supplies</i>	-	7,000
<i>Repair and maintenance</i>	56,500	35,500
Raymond-Bouchard Community Centre	49,752	66,009
<i>Insurances</i>	8,730	9,435
<i>Utilities</i>	18,022	18,574
<i>Professional and Contractual Services</i>	8,000	8,000
<i>Materials and supplies</i>	5,000	20,000
<i>Repair and maintenance</i>	10,000	10,000
Dome (Ouellette Bay)	19,853	18,346
<i>Insurances</i>	6,402	6,906
<i>Utilities</i>	1,451	1,440
<i>Materials and supplies</i>	2,000	-
<i>Repair and maintenance</i>	10,000	10,000
Golf Club	-	25,610
<i>Insurances</i>	-	2,478
<i>Utilities</i>	-	13,132
<i>Repair and maintenance</i>	-	10,000
PLANNING AND DEVELOPMENT SERVICES	365,171	430,560
Planning	215,108	298,539
<i>By-Law Enforcement</i>	40,000	42,000
<i>Land Surveying</i>	20,000	25,000
<i>Housing Study</i>	57,750	-
<i>Lake Sutedies</i>	-	27,077
<i>Building Inspection Services</i>	30,733	32,462

<i>Community Improvement Plan (CIP)</i>	25,000	-
<i>CGIS System</i>	11,625	-
<i>Official Plan and Zoning By-Law Update</i>	-	142,000
<i>Professional and Contractual Services (Consultants)</i>	30,000	30,000
Development	150,063	144,021
<i>Wages and Benefits</i>	128,373	116,267
Information Centre	21,690	15,754
<i>Insurances</i>	1,292	1,381
<i>Utilities</i>	7,398	6,373
<i>Materials and supplies</i>	5,000	-
<i>Repair and maintenance</i>	8,000	8,000
FINANCES AND OTHER SERVICES	893,723	818,360
Finances	572,410	583,810
<i>Wages and Benefits - Summer Students</i>	73,601	87,772
<i>Property Assessment</i>	26,860	27,179
<i>Write Offs - Property Taxes</i>	15,000	10,000
<i>Property Taxes – English Seperate School Board (ES)</i>	48,450	49,367
<i>Property Taxes – French Seperate School Board (FS)</i>	168,470	166,362
<i>Property Taxes – English Public School Board (EP)</i>	216,099	221,997
<i>Property Taxes – French Public School Board (FP)</i>	22,930	20,133
<i>Bad Debt</i>	1,000	1,000
Other	321,313	224,550
<i>Remi Ski Club Board of Directors</i>	-	20,000
<i>Kapuskasing & District Professional Health Care Recruitment & Retention Board of Directors</i>	5,282	9,204
<i>Moonbeam Economic Development Board</i>	192,281	97,521
<i>Shared Services Agreement - FLEX</i>	6,250	-
<i>Kap/Moonbeam Landfill Board</i>	90,000	20,000
<i>Ministry of Natural Resources and Forestry (Forest Fire Management Agreement)</i>	4,500	4,825
<i>Human Resouces</i>	20,000	40,000
<i>Health and Safety</i>	3,000	3,000
Transfer from Reserves	-	40,000
<i>Special Project – Community Improvement Plan</i>	-	40,000
TOTAL EXPENSES	\$ 4,275,875	\$ 4,768,622