

**THE CORPORATION OF THE TOWN OF KEARNEY**

**By-law No. 2025-28**

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**Being a By-law to provide for the  
Adoption of the 2025 Budget**

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WHEREAS the *Municipal Act* Chapter 25 S.O. 2001 Section 290 provides that for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including

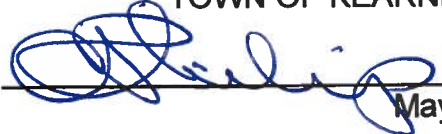
- (a) amounts sufficient to pay all debts of the municipality falling due within the year;
- (b) amounts required to be raised for sinking funds or retirement funds; and
- (c) amounts required for any board, commission or other body;

NOW THEREFORE the Council of the Corporation of the Town of Kearney hereby enacts as follows:

1. That Appendix 'A' attached hereto be hereby adopted as the Budget for 2025;
2. That this 2025 Budget may be amended from time to time by a Resolution of Council with appropriate Notice having been given;
3. That this By-law shall come into full force and effect on the date of final passing.

**READ A FIRST AND SECOND AND THIRD TIME**, passed, signed and the Corporate Seal attached hereto, this 1<sup>st</sup> day of May, 2025.

THE CORPORATION OF THE  
TOWN OF KEARNEY

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

The Corporation of the Town of Kearney

Budget 2025

*See attached*

|    | A                           | B                                                                    | P              | Q           | R                 | S                                            | U                                                                                                                                                                                                                                       |
|----|-----------------------------|----------------------------------------------------------------------|----------------|-------------|-------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | TOWN OF KEARNEY             |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 2  | 2025 Draft Operating Budget |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 3  | 17-Apr-25                   |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 4  |                             |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 5  | Account #                   | Description                                                          | 2024 Projected | 2024 Budget | 2025 Draft Budget | Budget Increase (Decrease) vs 2024 Projected | Comments                                                                                                                                                                                                                                |
| 6  |                             |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 7  |                             | REVENUES                                                             |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 8  |                             | Net Taxation Revenue                                                 |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 9  | 020-001                     | Tax Levy - Set-up Taxes (includes payments in lieu of taxes 020-003) | 4,571,044      | 4,570,717   | 4,781,986         | 210,942                                      | last year the levy increase was \$340628. This final draft increases the levy by 2.11% or \$199,906 over projected 2024 including supp/omits                                                                                            |
| 10 | 020-001                     | Tax Levy - Set-up Taxes- area rating                                 | 2,663          | 2,663       | 2,663             | -                                            |                                                                                                                                                                                                                                         |
| 12 | 020-002                     | Supplementary Taxes                                                  | 130,296        | 15,000      | 12,000            | (118,296)                                    | based on MPAC forecasting                                                                                                                                                                                                               |
| 13 | 032-060                     | Property Tax Write-offs                                              | (9,660)        | (12,500)    | (10,000)          | (340)                                        |                                                                                                                                                                                                                                         |
| 14 | 020-201                     | Education Levy - English Public                                      | (592,682)      | (578,208)   | (588,352)         | 4,330                                        | According to OPTA                                                                                                                                                                                                                       |
| 15 | 020-202                     | Education Levy - French Public                                       | (2,949)        | (2,889)     | (2,852)           | 97                                           |                                                                                                                                                                                                                                         |
| 16 | 020-203                     | Education Levy - English Separate                                    | (36,550)       | (34,395)    | (35,675)          | 875                                          |                                                                                                                                                                                                                                         |
| 17 | 020-204                     | Education Levy - French Separate                                     | (7,451)        | (7,316)     | (7,287)           | 164                                          |                                                                                                                                                                                                                                         |
| 18 |                             | Sub-total                                                            | 4,054,711      | 3,953,072   | 4,152,483         | 97,772                                       |                                                                                                                                                                                                                                         |
| 19 |                             |                                                                      |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 20 |                             | Operating Grants                                                     |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 21 | 021-001                     | Mun Support- OMPF                                                    | 720,600        | 720,600     | 800,300           | 79,700                                       | Per notification. One time increase for 2025                                                                                                                                                                                            |
| 26 | 021-023                     | OPP Detachment Revenue                                               | 1,181          | 1,460       | 1,583             | 402                                          | 3-year average                                                                                                                                                                                                                          |
| 28 | 021-421                     | Provincial Offences Act Revenue                                      | 4,567          | 5,170       | 4,057             | (510)                                        | 3-year average                                                                                                                                                                                                                          |
| 29 | 021-422                     | CSPT-prisoner transportation                                         | 1,071          | 1,071       | 1,071             | -                                            | Estimate                                                                                                                                                                                                                                |
| 30 | 021-423                     | OCLIF (Cannabis) funding                                             | 541            | 500         | 500               | (41)                                         | Use for by-law cannabis patrols.                                                                                                                                                                                                        |
| 35 | 021-502                     | Aggregate Resources Trust                                            | 2,656          | 224         | 2,959             | 303                                          | 3-year average                                                                                                                                                                                                                          |
| 37 | New                         | Fire Protection Grant                                                |                |             | 8,164             |                                              | One time Grant 2025                                                                                                                                                                                                                     |
| 38 | New                         | Emergency Preparedness Grant                                         |                |             | 41,272            |                                              | One time Grant 2025                                                                                                                                                                                                                     |
| 39 | 021-601                     | Recycling/Hazardous Waste Grants                                     | 83,285         | 83,688      | 67,084            | (16,201)                                     | Transition date in October, not a full year                                                                                                                                                                                             |
| 40 | 021-711                     | Elderly Persons Operating Grant                                      | 13,375         | 13,375      | -                 | (13,375)                                     | Applied for                                                                                                                                                                                                                             |
| 41 | 021-712                     | Elderly Persons Special Grant                                        | 8,290          | 8,738       | -                 | (8,290)                                      | Applied for                                                                                                                                                                                                                             |
| 43 | 021-714                     | Senior's Active Living Fair Grant                                    | 2,500          | 2,500       | 2,500             | -                                            | revenue=expense                                                                                                                                                                                                                         |
| 46 | 021-901                     | NOHFC - Intern                                                       | 4,038          | 4,038       |                   | (4,038)                                      | no intern for 2025                                                                                                                                                                                                                      |
| 49 |                             | Sub-total                                                            | 842,105        | 841,364     | 929,490           | 87,385                                       |                                                                                                                                                                                                                                         |
| 50 |                             | User Fees                                                            |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 51 | 022-321                     | Tax Certificates                                                     | 1,500          | 2,260       | 1,750             | 250                                          | 3-year average                                                                                                                                                                                                                          |
| 52 | 022-322                     | Fax & Photocopy Revenue                                              | 78             | 290         | 314               | 236                                          | 3-year average                                                                                                                                                                                                                          |
| 53 | 022-324                     | Tax Sale Fees & Proceeds                                             | -              |             | 7,500             | 7,500                                        | Budget depends on number of tax sales expected to be completed in 2025.                                                                                                                                                                 |
| 54 | 022-401                     | Fire Department Miscellaneous Revenue                                | 8,594          | 6,000       | 6,000             | (2,594)                                      | E.g., burning/false alarm fines, MTO response revenue.                                                                                                                                                                                  |
| 55 | 022-441                     | Bldg Dept - Zoning Compliance                                        | 1,200          | 2,290       | 1,200             | -                                            | trending down using 2024 actuals                                                                                                                                                                                                        |
| 56 | 022-442                     | Bldg Dept -Abandoned Permits                                         | -              | 5,040       | 4,000             | 4,000                                        | 3-year average                                                                                                                                                                                                                          |
| 57 | 022-443                     | Bldg Dept -Special Inspections                                       | -              | 470         | -                 | -                                            | 3-year average                                                                                                                                                                                                                          |
| 58 | 022-044                     | Bldg Dept - Misc Revenues                                            | 474            | -           | -                 | (474)                                        |                                                                                                                                                                                                                                         |
| 59 | 022-491                     | 911 Civic Number Signs                                               | 575            | 1,080       | 575               | -                                            | trending down using 2024 actuals                                                                                                                                                                                                        |
| 61 | 022-601                     | Transfer Station Tipping Fees/Other (scrap metal) Revenue            | 47,202         | 30,420      | 40,000            | (7,202)                                      | trending up with additional payment methods using 2024 actuals                                                                                                                                                                          |
| 63 | 022-811                     | Kearney Dog Sled Races Revenue                                       | 28,942         | 28,942      | 25,000            | (3,942)                                      | revenue=expense - not reconciled for 2025                                                                                                                                                                                               |
| 64 | 022-812                     | Regatta/Fireworks Revenue                                            | 29,694         | 23,000      | 33,249            | 3,555                                        | revenue=expense. Balance with reserves                                                                                                                                                                                                  |
| 65 | 022-813                     | Recreation Programs                                                  | 14,214         | 9,000       | 17,000            | 2,786                                        | Fitness classes,kids dance, no revenue for baseball as region is still sorting things out                                                                                                                                               |
| 67 | 022-821                     | KCC Revenue                                                          | 952            | 4,000       | 1,000             | 48                                           | KCC committee revenue re fundraising.                                                                                                                                                                                                   |
| 68 | 022-841                     | Art Show Revenue                                                     | 1,768          | 8,100       | 8,100             | 6,332                                        | Revenue=Expenses                                                                                                                                                                                                                        |
| 69 | 022-901                     | Planning Revenue                                                     | 10,310         | 12,000      | 10,000            | (310)                                        | 3-year average                                                                                                                                                                                                                          |
| 70 | 027-001                     | By-Law Enforcement Revenue (fines)                                   | 5,135          | 4,000       | 4,000             | (1,135)                                      |                                                                                                                                                                                                                                         |
| 71 |                             | Sub-total                                                            | 152,932        | 136,892     | 159,688           | 6,756                                        |                                                                                                                                                                                                                                         |
| 72 |                             | Licenses/Permits                                                     |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 73 | 023-001                     | Lottery License Revenue                                              | 2,952          | 1,130       | 1,130             | (1,822)                                      | 3-year average                                                                                                                                                                                                                          |
| 74 | 023-002                     | Trader Permits Revenue                                               | 3,500          | 3,130       | 3,130             | (370)                                        | 3-year average                                                                                                                                                                                                                          |
| 75 | 023-003                     | Marriage Licence Revenue                                             | 500            | 130         | 130               | (370)                                        | Based on 2024 actual revenue.                                                                                                                                                                                                           |
| 76 | 023-004                     | Encroachment Revenue                                                 | -              | 200         | 200               | 200                                          | Based on 2024 actual revenue.                                                                                                                                                                                                           |
| 77 | 023-401                     | Fire Permits and Inspection Revenue                                  | 7,898          | 6,960       | 6,960             | (938)                                        | Based on 2024 actual revenue.                                                                                                                                                                                                           |
| 78 | 023-441                     | Building Permits Revenue                                             | 63,159         | 190,310     | 60,000            | (3,159)                                      | conservative budget, treasury department will be working permits collections bu 2025                                                                                                                                                    |
| 79 | 023-461                     | Dog Tag Revenue                                                      | 457            | 250         | 400               | (57)                                         | Based on 2024 actual revenue.                                                                                                                                                                                                           |
| 80 | 023-501                     | Entrance Permit Revenue                                              | 2,450          | 3,770       | 3,370             | 920                                          | 3-year average                                                                                                                                                                                                                          |
| 81 |                             | Sub-total                                                            | 80,916         |             | 75,320            | (5,596)                                      |                                                                                                                                                                                                                                         |
| 82 |                             | Rental Income                                                        |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 83 | 024-821                     | Community Hall - Gym Rentals                                         | 1,382          | 5,000       | 1,500             | 118                                          | Based on 2024 actual rentals.                                                                                                                                                                                                           |
| 84 | 024-822                     | Seniors Lounge                                                       | 271            | 1,000       | 1,000             | 729                                          | Based on 2024 actual lounge                                                                                                                                                                                                             |
| 86 |                             | Sub-total                                                            | 1,653          |             | 2,500             | 847                                          | Based on 2024 actual total.                                                                                                                                                                                                             |
| 87 |                             | Donations                                                            |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 89 | 025-501                     | Scarborough School Board Donation                                    | 11,935         | 11,935      | 12,293            | 358                                          | estimate increase of 3%                                                                                                                                                                                                                 |
| 90 |                             | Sub-total                                                            | 11,935         |             | 12,293            | 358                                          |                                                                                                                                                                                                                                         |
| 91 |                             | Interest                                                             |                |             |                   |                                              |                                                                                                                                                                                                                                         |
| 92 | 026-001                     | Bank Interest                                                        | 153,762        | 163,000     | 120,000           | (33,762)                                     | Cannot estimate at present Will be based on current KCU interest rate (3.45%) and opening KCU balance (3,000,000), adjusted for expected change re use of opening surplus (360000) and net change in reserves (not currently completed) |
| 93 | 026-002                     | Interest On Taxes                                                    | 49,122         | 58,500      | 35,000            | (14,122)                                     | conservative budget, treasury department will be working on collections in 2025                                                                                                                                                         |
| 94 |                             | Sub-total                                                            | 202,884        |             | 155,000           | (47,884)                                     |                                                                                                                                                                                                                                         |

| A   | 3                                          | P                                                      | Q           | R                 | S                                            | U                                                                                                                                                                                                                                                               |
|-----|--------------------------------------------|--------------------------------------------------------|-------------|-------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5   | Account #                                  | 2024 Projected                                         | 2024 Budget | 2025 Draft Budget | Budget Increase (Decrease) vs 2024 Projected | Comments                                                                                                                                                                                                                                                        |
| 95  | Sales and Miscellaneous Revenue            |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 96  | Centennial Committee Revenue               | 20                                                     | 100         | 100               | 80                                           | Based on 2024 budget                                                                                                                                                                                                                                            |
| 97  |                                            |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 98  | 027-811                                    |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 99  | 028-001                                    | Miscellaneous revenue                                  | 9,141       | 2,500             | 7,500                                        | (1,641)                                                                                                                                                                                                                                                         |
|     |                                            |                                                        |             |                   |                                              | Debit card charges, NSF fees, sale of shore road allowance. Shore road allowance sales are not budgeted nor is the equivalent transfer to the recreation and culture reserve                                                                                    |
| 100 |                                            | Sub-total                                              | 9,161       | 7,600             | (1,561)                                      |                                                                                                                                                                                                                                                                 |
| 101 |                                            |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 102 | TOTAL REVENUES                             | 5,356,296                                              |             | 5,494,374         | 138,078                                      |                                                                                                                                                                                                                                                                 |
| 103 |                                            |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 104 | EXPENDITURES                               |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 105 | GENERAL GOVERNMENT                         |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 106 | Council Expenditures                       |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 107 | Council - Honorariums                      | 55,500                                                 | 55,500      |                   | 55,500                                       | Current council at current rates. Excludes portion of honorarium to be donated to KWES                                                                                                                                                                          |
| 108 | Council EHT & CPP                          | 2,955                                                  | 1,320       | 2,955             | 2,955                                        | Based on 2024 actual CPP                                                                                                                                                                                                                                        |
| 109 | Council - Sundry Expenses                  | 1,375                                                  | 4,000       | 4,000             | 2,625                                        | Goto meetings, misc purchases, staff appreciation lunch                                                                                                                                                                                                         |
| 110 | Council - Insurance                        | 1,135                                                  | 1,135       | 1,135             | 0                                            | Per final insurance distribution                                                                                                                                                                                                                                |
| 111 | Council - Training, Dues & Mileage Expense | 7,006                                                  | 7,500       | 7,500             | 494                                          | OP&MA, AMO, FOMM                                                                                                                                                                                                                                                |
| 112 | Council - Donations                        | 6,915                                                  | 6,115       | 3,000             | (1,915)                                      | Council discussion needed.                                                                                                                                                                                                                                      |
| 113 |                                            | 74,886                                                 |             | 74,090            |                                              |                                                                                                                                                                                                                                                                 |
| 114 | Election Costs                             |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 115 | Election Expenses                          | 2,455                                                  | 2,450       | 2,455             | (5)                                          | Dating/Volunteer annual cost (resolution B-23) plus Cda Post bulk return mail fee                                                                                                                                                                               |
| 116 |                                            | Sub-total                                              | 2,455       | 2,455             |                                              | (0)                                                                                                                                                                                                                                                             |
| 117 | Administration wages and benefits          |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 118 | 032-001                                    | Administration wages and benefits                      | 459,930     | 556,000           | 580,884                                      | 120,954                                                                                                                                                                                                                                                         |
|     |                                            |                                                        |             |                   |                                              | 2024 staffing complement plus full time treasurer commencing Jan 14th, 2025. Note wages across all departments are higher in 2025 and projected increases 36 payperiods plus 11 days and projected increases for union negotiations. Less 2023 credit from WSIB |
| 119 | 032-201                                    | Unfunded sick leave liability                          | (12,721)    |                   |                                              | 12,721                                                                                                                                                                                                                                                          |
|     |                                            |                                                        |             |                   |                                              | Decrease (increase) in estimated liability is included in actual wages and benefits. Funded in future years so no need to budget.                                                                                                                               |
| 120 | 032-056                                    | Human resources consultant                             |             | 20,982            |                                              |                                                                                                                                                                                                                                                                 |
| 121 | 032-002                                    | Years of Service Awards-all departments                | 750         | 750               | 1,000                                        | 250                                                                                                                                                                                                                                                             |
| 122 |                                            | Sub-total                                              | 447,959     |                   | 581,884                                      | 133,925                                                                                                                                                                                                                                                         |
| 123 | General Government Operating Expenses      |                                                        |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 124 | 032-020                                    | Office Postage, Supplies and Sundries                  | 9,338       | 12,800            | 11,000                                       | 1,662                                                                                                                                                                                                                                                           |
| 125 | 032-022                                    | Taxation Expenses - (Paper, postage, etc.) - per above |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 126 | 032-023                                    | Computer and Equipment Maintenance                     | 40,525      | 45,000            | 38,000                                       | (2,525)                                                                                                                                                                                                                                                         |
|     |                                            |                                                        |             |                   |                                              | Account includes internet (Bell and Starlink), Munisoft/Paymate/Office, Global Terminal, website contract, photocopyer supplies/contract and computer/telephone maintenance and repairs                                                                         |
| 127 | 032-025                                    | GIS Expenses                                           | 12,943      | 13,275            | 9,200                                        | (3,743)                                                                                                                                                                                                                                                         |
|     |                                            |                                                        |             |                   |                                              | Existing GIS layers plus CPI increase in fall                                                                                                                                                                                                                   |
| 128 | 032-026                                    | Advertising                                            | 1,123       | 2,500             | 1,500                                        | 377                                                                                                                                                                                                                                                             |
| 129 | 032-027                                    | Association Dues                                       | 4,495       | 5,040             | 4,307                                        | (188)                                                                                                                                                                                                                                                           |
| 130 | 032-030                                    | Telephone                                              | 3,544       | 4,225             | 4,668                                        | 1,124                                                                                                                                                                                                                                                           |
| 131 | 032-031                                    | Hydro                                                  | 9,553       | 7,485             | 10,031                                       | 477                                                                                                                                                                                                                                                             |
| 132 | 032-035                                    | Insurance - Administration                             | 62,677      | 62,677            | 61,898                                       | (779)                                                                                                                                                                                                                                                           |
| 133 | 032-036                                    | Insurance - Deductible                                 |             | 15,000            |                                              |                                                                                                                                                                                                                                                                 |
|     |                                            |                                                        |             |                   |                                              | If deductible is needed, it will come from working funds reserve                                                                                                                                                                                                |
| 134 | 032-040                                    | Training & Professional Development                    | 6,220       | 10,000            | 12,500                                       | 6,280                                                                                                                                                                                                                                                           |
|     |                                            |                                                        |             |                   |                                              | Includes treasury and administration professional development. Increase to cover mandatory Munisoft training on new modules                                                                                                                                     |
| 135 | 032-051                                    | Contracted Services - Legal/Title Searches             | 115,372     | 50,000            | 75,000                                       | (40,372)                                                                                                                                                                                                                                                        |
|     |                                            |                                                        |             |                   |                                              | Estimated based on historical data. Any overages can be paid for through working reserves                                                                                                                                                                       |
| 136 | 032-052                                    | MFP/AP/IPC Legal Expense                               |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 137 | 032-057                                    | CUPF Negotiation Costs - Legat/Other                   | 31,907      | 50,000            | 45,000                                       | 13,093                                                                                                                                                                                                                                                          |
|     |                                            |                                                        |             |                   |                                              | CUPF negotiation expenses to finish up negotiations to April 30th 2025 and start negotiating again in 2025                                                                                                                                                      |
| 138 | 032-058                                    | U/CW Negotiation Costs - Legat/Other                   | 189         | 1,500             | 10,000                                       | 9,811                                                                                                                                                                                                                                                           |
|     |                                            |                                                        |             |                   |                                              | U/CW negotiations will start in 2025                                                                                                                                                                                                                            |
| 139 | 032-059                                    | Contracted Accounting                                  | 28,519      | 27,699            | 24,000                                       | (4,519)                                                                                                                                                                                                                                                         |
| 140 | 032-065                                    | Bank Charges & Interest                                | 2,856       | 2,570             | 2,700                                        | (156)                                                                                                                                                                                                                                                           |
|     |                                            |                                                        |             |                   |                                              | Beginning of year for overlap with new treasurer                                                                                                                                                                                                                |
| 141 | 032-100                                    | Mileage Expenses                                       | 40,544      | 35,100            | 15,000                                       | (25,544)                                                                                                                                                                                                                                                        |
| 142 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 143 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 144 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 145 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 146 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 147 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 148 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 149 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 150 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 151 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 152 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 153 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 154 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 155 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 156 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 157 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 158 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 159 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 160 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 161 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 162 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 163 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 164 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 165 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 166 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 167 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 168 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 169 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 170 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 171 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 172 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 173 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 174 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 175 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 176 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 177 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 178 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 179 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 180 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 181 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 182 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 183 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 184 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 185 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 186 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 187 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 188 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 189 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 190 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 191 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 192 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 193 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 194 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 195 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 196 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 197 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 198 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 199 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |
| 200 | 032-002                                    | Land Exchange                                          |             |                   |                                              |                                                                                                                                                                                                                                                                 |

|     | A         | B                                                            | P              | Q           | R                 | S                                             | U                                                                                                                                                                                  |
|-----|-----------|--------------------------------------------------------------|----------------|-------------|-------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | Account # | Description                                                  | 2024 Projected | 2024 Budget | 2025 Draft Budget | Budget Increase (Decrease) vs. 2024 Projected | Comments                                                                                                                                                                           |
| 164 | 040-020   | Administrative Expenses                                      | 8,319          | 7,800       | 7,800             | (519)                                         | Office supplies, internet, photocopier, association dues, personal medicals, mileage.                                                                                              |
| 165 | 040-021   | Fire Dept - Fire Board                                       |                |             | -                 | -                                             |                                                                                                                                                                                    |
| 166 | 040-022   | Public Education/Prevention                                  | 6,290          | 3,000       | 7,000             | 710                                           | adding for Community Safety Days                                                                                                                                                   |
| 167 | 040-023   | Repeater Tower & Dispatch Services                           | 5,884          | 7,500       | 7,500             | 1,616                                         | Spectrum re Pevensey repeater tower&internet, Parry Sound dispatch services and Fluent MS Who's Responding                                                                         |
| 168 | 040-025   | Equipment Maintenance                                        | 10,092         | 8,000       | 8,000             | (2,092)                                       | Radio license, maintenance of bunker suits and other equipment.                                                                                                                    |
| 169 | 040-026   | Smart Equipment Purchases                                    | 11,168         | 10,529      | 10,000            | (1,168)                                       | similar budget to last year                                                                                                                                                        |
| 170 | New       | Fire Protection Grant Expenses                               |                |             | 8,164             | 8,164                                         | match grant approval                                                                                                                                                               |
| 171 | New       | Emergency Preparedness Grant Expenses                        |                |             | 41,272            | 41,272                                        | match grant approval                                                                                                                                                               |
| 172 | 040-030   | Telephone                                                    | 1,363          | 450         | 1,600             | 237                                           | Add cell phone                                                                                                                                                                     |
| 173 | 040-031   | Hydro/Heat                                                   | 7,878          | 8,600       | 9,000             | 1,122                                         | Electricity, furnace fuel and generator propane.                                                                                                                                   |
| 174 | 040-032   | Building Expenses                                            | 14,196         | 15,000      | 19,592            | 5,396                                         | Building, furnace, water system, generator maintenance. \$3500 increase over last year for lights in meeting room, cameras and pest control. Additional repairs to water system    |
| 175 | 040-035   | Fire Dept - Firefighters and General Insurance               | 43,979         | 43,979      | 45,295            | 1,316                                         | Per final insurance distribution.                                                                                                                                                  |
| 176 | 040-040   | Fire and First Response Training                             |                |             |                   |                                               |                                                                                                                                                                                    |
| 177 | 040-041   | Joint Training Officer                                       | 16,682         | 17,182      | 16,682            | (0)                                           | Kearney share of joint training officer - As per Invoice                                                                                                                           |
| 178 | 040-042   | Uniforms                                                     | 3,489          | 6,000       | 6,000             | 2,511                                         |                                                                                                                                                                                    |
| 179 | 040-060   | MNR Fire Agreement                                           | 7,828          | 7,875       | 8,190             | 362                                           | Fire protection Crown land agreement in place for 2022-2027. Annual increase = CPI, capped at 4%.                                                                                  |
| 180 | 041-021   | First Response - Medical Supplies                            | 1,958          | 2,500       | 2,500             | 542                                           | Masks, gloves and other medical supplies                                                                                                                                           |
| 181 | 040-100   | Vehicle Expenses                                             | 38,961         | 22,000      | 28,000            | (10,961)                                      | Vehicle operation and maintenance expenses. Aware of additional repair needed from first draft.                                                                                    |
| 182 |           | Sub-total                                                    | 374,180        |             | 448,602           | 74,422                                        |                                                                                                                                                                                    |
| 189 |           | Building, By-Law & Animal Control                            |                |             |                   | -                                             |                                                                                                                                                                                    |
| 190 | 044-001   | Building Dept - wages and benefits                           | 168,129        | 149,900     | 168,449           | 320                                           | Existing compliment plus Administrative Support 1/day per week. Less 2023 credit from WS B                                                                                         |
| 192 | 044-002   | Building Dept - wages and benefits administration allocation |                |             |                   | -                                             | Based on 2024 actual allocation                                                                                                                                                    |
| 194 | 044-020   | Building Department Office Expenses                          | 21,662         | 4,300       | 12,500            | (9,162)                                       | Pay out Cloud Permit Agreement in 2024 (\$12,000), increase for CGIS CBO module (\$2824), request for a drafting table (\$2500)                                                    |
| 195 | 044-027   | Building Department - Memberships                            | 521            | 577         | 1,200             | 679                                           | Additional memberships for support staff                                                                                                                                           |
| 196 | 044-040   | Building Department - Training and miscellaneous costs       | 5,394          | 7,000       | 12,500            | 7,106                                         | Increase for support staff training                                                                                                                                                |
| 200 | 044-058   | Building Department Legal Expenses                           | 13,876         | 15,000      | 10,000            | (3,876)                                       | Regular legal inquires, \$15K normally budgeted for insurance deductible will be taken from Working Funds Reserve if needed                                                        |
| 201 | 044-100   | Building Department - Mileage/Vehicle expenses               | 7,960          | 4,900       | 8,000             | 40                                            | Includes operating costs of Town vehicle (license insurance, fuel, maintenance)                                                                                                    |
| 203 | 045-020   | By-Law - Mileage/Expenses                                    | 60,432         | 61,500      | 78,500            | 18,068                                        | As per agreement with Armour services - wages mileage, training/other shared costs                                                                                                 |
| 204 | 045-021   | By-Law Property Cleanup/Impound/Legal                        | 2,468          | -           | 2,000             | (468)                                         | Based on 2024 actual legal                                                                                                                                                         |
| 207 | 048-020   | Animal Control                                               | 90             | 1,000       | 3,500             | 3,410                                         | Vet unit (90) and donation to Almaguin Pet Rescue                                                                                                                                  |
| 208 |           | Sub-total                                                    | 280,531        |             | 296,649           | 16,118                                        |                                                                                                                                                                                    |
| 209 |           | Emergency Measures                                           |                |             |                   | -                                             |                                                                                                                                                                                    |
| 210 | 049-020   | Emergency Measures Expenses                                  | 1,069          | 2,850       | 2,500             | 1,432                                         | OPP PSAP annual billing, 911 numbering. 2024 includes 1,500 re training                                                                                                            |
| 211 | NEW       | CEMC/Emergency Plan Expenses                                 |                |             | 3,700             | 3,700                                         | CEMC expenses for emergency plan review and annual exercise. Added cost for emergency communication system                                                                         |
| 212 |           | Sub-total                                                    |                |             | 6,200             |                                               |                                                                                                                                                                                    |
| 213 |           | SUB-TOTAL PROTECTION                                         | 956,871        |             | 1,067,928         | 111,057                                       |                                                                                                                                                                                    |
| 214 |           | TRANSPORTATION                                               |                |             |                   | -                                             |                                                                                                                                                                                    |
| 215 |           | PW - Overhead                                                |                |             |                   | -                                             |                                                                                                                                                                                    |
| 216 | 059-001   | PW - Wages & Benefits holding account                        | 523,359        | 601,300     | 599,408           | 76,049                                        | Existing staff compliment. Were some vacancies in 2024. Less 2023 credit from WSIB                                                                                                 |
| 218 | 050-020   | Garage - Bldg & Equipment Supplies and R&M                   | 44,827         | 50,000      | 49,000            | 4,173                                         | Includes recurring charges - internet, pest control and misc. supplies. Heat lines on roof lighting. Further repairs needed for moisture getting in building. Increase for cameras |
| 219 | 050-030   | PW - Telephone, Radio & Internet                             | 6,198          | 5,600       | 6,200             | 2                                             | Radio air time, phone and cell. Assumes savings re new phone system effective April 1                                                                                              |
| 220 | 050-031   | Garage - Hydro/Heat                                          | 14,955         | 13,780      | 15,700            | 745                                           | Electricity and furnace fuel                                                                                                                                                       |
| 221 | 050-035   | PW - Insurance                                               | 44,105         | 44,105      | 45,372            | 1,267                                         | Per final insurance distribution                                                                                                                                                   |
| 222 | 050-040   | PW - Employee Expenses & Training                            | 12,483         | 12,000      | 12,000            | (483)                                         | Clothing allowance (450/employee net of HST rebate) and training                                                                                                                   |
| 224 |           | Sub-total                                                    | 645,928        |             | 727,680           | 81,752                                        |                                                                                                                                                                                    |
| 225 |           | Public Works Equipment                                       |                |             |                   | -                                             |                                                                                                                                                                                    |
| 226 | 050-100   | Public Works - All Vehicles Diesel Fuel                      | 62,749         | 85,000      | 70,000            | 7,251                                         |                                                                                                                                                                                    |
| 228 | 050-110   | 2024 Dodge Ram 1500 - fuel, license and repairs              | 4,990          | 2,000       | 5,945             | 955                                           | New vehicle purchased Feb 2024.                                                                                                                                                    |
| 229 | 050-111   | Dodge 2500 - license and repairs                             | 3,035          | 500         | 3,000             | (35)                                          | New vehicle purchased Feb 2024.                                                                                                                                                    |
| 233 | 050-121   | License and Repairs - 2016 Freightliner                      | 11,021         | 5,000       | 7,500             | (3,521)                                       |                                                                                                                                                                                    |
| 234 | 050-122   | License and Repairs - 2019 Ford 550                          | 10,378         | 3,500       | 7,500             | (2,878)                                       |                                                                                                                                                                                    |
| 235 | 050-123   | License and Repairs - 2020 Freightliner                      | 12,031         | 14,000      | 8,500             | (3,531)                                       |                                                                                                                                                                                    |
| 236 | 050-124   | License and Repairs - 2024 Freightliner                      | 12,085         | 3,000       | 10,000            | (2,085)                                       |                                                                                                                                                                                    |
| 237 | 050-125   | Repairs - Sanding Unit for 1 Ton                             | 1,516          | 1,000       | 1,000             | (516)                                         | maintenance                                                                                                                                                                        |
| 239 | 050-135   | Repairs - Caterpillar Excavator                              | 3,381          | 5,000       | 5,000             | 1,619                                         |                                                                                                                                                                                    |
| 241 | 050-145   | Propane/Repairs - Equipment Steamer                          |                | 500         | 500               | 500                                           | Propane only                                                                                                                                                                       |
| 242 | 050-155   | Repairs - Grader                                             | 67,547         | 25,000      | 87,000            | 19,453                                        | includes the major repair that was started in 2024 plus regular maintenance, needs two tires (\$3600 est.)                                                                         |
| 244 | 050-160   | Repairs - 2020 CAT Backhoe                                   | 22,242         | 5,000       | 8,000             | (14,242)                                      | Needs new tires (\$5500 est.)                                                                                                                                                      |
| 246 | 050-166   | Repairs - Sweeper                                            | 4,962          | 3,000       | 4,000             | (962)                                         |                                                                                                                                                                                    |
| 247 | 050-170   | Repairs - Public Works Trailer                               | 1,418          | 1,000       | 1,500             | 82                                            | Based on 2024 actual                                                                                                                                                               |



|     | A                 | B                                                                | P              | Q           | R                 | S                                             | U                                                                                                                                                                                                                                         |
|-----|-------------------|------------------------------------------------------------------|----------------|-------------|-------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | Account #         | Description                                                      | 2024 Projected | 2024 Budget | 2025 Draft Budget | Budget Increase (Decrease) vs. 2024 Projected | Comments                                                                                                                                                                                                                                  |
| 327 |                   | Community Centre                                                 |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 328 | 082-001           | KCC - Salaries and Benefits                                      | 100,368        | 124,500     | 207,914           | 107,546                                       | Includes 2 FT Facilities positions and 1 FT Recreation and Economic Development coordinator in May plus one summer student Less 2023 credit from WSIB                                                                                     |
| 330 | 082-020           | KCC - Supplies and Maintenance Expenses                          | 15,839         | 17,000      | 24,500            | 8,661                                         | R&M, supplies, security, fire protection and employee telephone. Increase for cameras                                                                                                                                                     |
| 331 | 082-021           | KCC - Water Operations & Maintenance                             | 1,894          | 1,500       | 2,000             | 106                                           | Water testing, water system supplies                                                                                                                                                                                                      |
| 333 | 082-031           | KCC - HydroHeat                                                  | 21,766         | 18,000      | 22,854            | 1,088                                         | Electricity and furnace fuel                                                                                                                                                                                                              |
| 334 | 082-035           | KCC - Insurance                                                  | 9,974          | 9,974       | 11,518            | 1,544                                         | Per final insurance distribution                                                                                                                                                                                                          |
| 335 | 082-040           | KCC - Employee Expenses and Training                             | 664            | 1,000       | 2,000             | 1,336                                         | Training and related travel expenses, clothing allowance.                                                                                                                                                                                 |
| 336 |                   | Sub-total                                                        | 150,507        |             | 270,786           | 120,279                                       |                                                                                                                                                                                                                                           |
| 337 |                   | Library                                                          |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 338 | 083-020           | Library Levy                                                     | 46,015         | 46,345      | 48,240            | 2,225                                         | EST, Library Board discussing after March 17th Council Budget Meeting                                                                                                                                                                     |
| 339 | 083-021           | Library Operating Expenses                                       | 2,992          | 2,110       | 3,000             | 8                                             | Expenses paid by Town for utilities                                                                                                                                                                                                       |
| 340 |                   | Sub-total                                                        | 49,007         |             | 51,240            | 2,233                                         |                                                                                                                                                                                                                                           |
| 341 |                   | Cultural Services                                                |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 342 | 084-020           | Art Show Expenses                                                | 989            | 8,100       | 8,100             | 7,111                                         | Event is generally revenue neutral. Expenses budgeted to = revenue.                                                                                                                                                                       |
| 343 |                   | Sub-total                                                        | 989            |             | 8,100             | 7,111                                         |                                                                                                                                                                                                                                           |
| 344 |                   | SUB-TOTAL RECREATION & CULTURE                                   | 328,381        |             | 455,986           | 127,605                                       |                                                                                                                                                                                                                                           |
| 345 |                   | PLANNING AND DEVELOPMENT                                         |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 347 | 090-020           | Planning expenses                                                | 3,806          | 15,000      | 6,000             | 2,194                                         | Contracted planner assistance                                                                                                                                                                                                             |
| 348 | 090-021           | Strategic Plan / Official Plan / Zoning Review                   | 14,908         | 75,000      |                   | (14,908)                                      | Budgeted as an exceptional item in 2025 (see capital section)                                                                                                                                                                             |
| 354 | 091-020           | Economic Development miscellaneous expenses                      | 1,130          | 1,400       | 5,000             | 3,870                                         | Budget includes TODS cost. Almaguin Highlands Community Guide.                                                                                                                                                                            |
| 355 |                   | SUB-TOTAL PLANNING & DEVELOPMENT                                 | 19,936         |             | 11,000            | (8,936)                                       |                                                                                                                                                                                                                                           |
| 356 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 357 |                   | Total Expenses                                                   | 4,113,665      |             | 4,566,980         | 453,315                                       |                                                                                                                                                                                                                                           |
| 358 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 359 |                   | TRANSFERS FROM (TO) RESERVES RE OPERATING ACTIVITIES             |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 360 | 029-001           | From (To) Working Fund Reserve                                   | 2,000          | 2,000       | -                 | (2,000)                                       |                                                                                                                                                                                                                                           |
| 361 | 029-001           | From Environmental Committee Reserve                             |                |             | -                 |                                               |                                                                                                                                                                                                                                           |
| 362 | 029-001           |                                                                  |                |             | -                 |                                               |                                                                                                                                                                                                                                           |
| 363 | 029-001           | From Regatta Reserve                                             |                |             | -                 |                                               |                                                                                                                                                                                                                                           |
| 364 | 029-001 (031-900) | From (To) Election Reserve                                       | (4,075)        | (4,075)     | (4,075)           |                                               | 2022 election costs = 18,890. Transfer 1/4 anticipated 2024 election cost, less annual Datafix/Voterview charge to reserve in non election years                                                                                          |
| 365 | 029-001 (031-901) | From (To) CUPE Reserve                                           | 9,975          | 9,975       | -                 | (9,975)                                       | Use of balance for 2024 CUPE negotiations                                                                                                                                                                                                 |
| 366 | 029-001 (031-902) | From (To) UFCW Reserve                                           | (2,500)        | (2,500)     | -                 | 2,500                                         | Transfer to reserve in non negotiation years                                                                                                                                                                                              |
| 367 | 029-001 (031-904) | From (To) Sick Leave Reserve                                     | 6,864          | 6,864       | 12,721            | 5,857                                         | Adjust reserve balance to equal 2024 liability                                                                                                                                                                                            |
| 370 | 029-001           | From Ralph Bice Wilderness Centre Reserve                        | 462            | 462         | 1,000             | 538                                           | Use of funds for 2024 bursaries \$1,000/year until funds depleted per Res. 324-23                                                                                                                                                         |
| 371 | 029-001 (081-900) | From (To) Dog Sled Reserve                                       | (1,623)        | (1,623)     | 17,500            | 19,123                                        | Net Dog Sled Expense (Revenue) 2025 Not reconciled yet                                                                                                                                                                                    |
| 373 | 029-001 (081-903) | From (To) Regatta Reserve                                        | 2,430          | 2,430       |                   | (2,430)                                       | net Regatta expense (revenue)                                                                                                                                                                                                             |
| 374 | 029-001           | From (To) KCC Reserve                                            | (856)          | (856)       |                   | 856                                           |                                                                                                                                                                                                                                           |
| 375 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 376 | 029-001 (032-900) | From (To) To Recreation and Culture Reserve                      | (3,546)        | (3,546)     | -                 | 3,546                                         | All proceeds from shore road allowance sales are transferred to reserve earmarked for recreation and culture purposes. Neither sales nor reserve transfer budgeted, as no net impact on budget and proceeds vary wildly from year to year |
| 377 |                   | SUB-TOTAL FROM (TO) RESERVES RE OPERATING ACTIVITIES             | 9,132          |             | 27,146            | 18,014                                        |                                                                                                                                                                                                                                           |
| 378 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 379 |                   | Total Revenues                                                   | 5,356,296      |             | 5,494,374         | 138,078                                       |                                                                                                                                                                                                                                           |
| 380 |                   | Less Total Expenses                                              | (4,113,665)    |             | (4,566,980)       | (453,315)                                     |                                                                                                                                                                                                                                           |
| 381 |                   | Add Net from (to) Reserves re Operating Activities               | 9,132          |             | 27,146            | 18,014                                        |                                                                                                                                                                                                                                           |
| 382 |                   | Net Operating Income                                             | 1,251,763      |             | 954,540           | (297,222)                                     | To be used for Capital                                                                                                                                                                                                                    |
| 383 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 384 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 385 |                   | CAPITAL TRANSACTIONS AND EXTRAORDINARY ITEMS- SOURCES OF FUNDING |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 386 |                   | Grants, Deferred Revenue and Miscellaneous Capital Revenue       |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 387 | 028-003           | Asset sale proceeds/insurance proceeds                           | 70,314         | 45,250      | -                 |                                               |                                                                                                                                                                                                                                           |
| 388 | 028-002           | Sale of surplus lands                                            |                | 230,000     | 100,000           |                                               | Council to decide what parcels and the process to sell                                                                                                                                                                                    |
| 399 | 021-005           | NORDS Funding                                                    | 371,022        |             | 113,733           |                                               | Last year of Nords (2025-26) Being used for resurfacing of Hwy 518/Cherwynd                                                                                                                                                               |
| 401 | 021-504           | OCIF - Formula-based funding                                     | 273,107        |             | 269,307           |                                               | Use of available funding being used for resurfacing of Hwy 518/Cherwynd                                                                                                                                                                   |
| 405 | 021-002           | Gas Tax Deferred Revenue                                         | 99,000         |             | 93,017            |                                               | Use of available funding being used to surface Island Lake, Ostick, Clam Lake, Echo Ridge Roads                                                                                                                                           |
| 408 |                   | Sub-total                                                        | 909,778        |             | 576,057           |                                               |                                                                                                                                                                                                                                           |
| 409 |                   | Transfers from Reserves for Capital Purposes                     |                |             |                   |                                               |                                                                                                                                                                                                                                           |
| 410 | 028-001           | Capital                                                          |                |             | 343,607           |                                               | as per capital budget                                                                                                                                                                                                                     |
| 426 |                   |                                                                  |                |             |                   | -                                             |                                                                                                                                                                                                                                           |
| 428 |                   | Sub-total                                                        | 495,363        |             | 343,607           |                                               |                                                                                                                                                                                                                                           |
| 429 |                   | Total sources of funding - capital transactions                  | 1,405,141      |             | 919,664           |                                               |                                                                                                                                                                                                                                           |

|     |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
|-----|-----------|----------------------------------------------------------------|----------------|-------------|-------------------|----------------------------------------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | A         |                                                                | B              | P           | Q                 | R                                            | S | U                                                                                                                                                                                                  |
| 5   | Account # | Description                                                    | 2024 Projected | 2024 Budget | 2025 Draft Budget | Budget Increase (Decrease) vs 2024 Projected |   | Comments                                                                                                                                                                                           |
| 430 |           | USES OF FUNDING                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 431 |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 432 |           | Net Long-term Debt Repayments                                  |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 435 | 040-723   | Principal - 2007 E-One Pump/Jumper Loan                        | 9,302          |             | 10,244            |                                              |   | Per loan schedule                                                                                                                                                                                  |
| 436 | 040-724   | Interest - 2007 E-One Pump/Jumper Loan                         | 3,892          |             | 2,950             |                                              |   | Per loan schedule                                                                                                                                                                                  |
| 445 | 050-728   | Principal - West Bay Road Bridge                               |                | 14,407      |                   |                                              |   | Per loan schedule                                                                                                                                                                                  |
| 446 | 050-729   | Interest - West Bay Road Bridge                                |                | 550         |                   |                                              |   | Per loan schedule                                                                                                                                                                                  |
| 449 |           | Sub-total                                                      | 28,151         |             | 13,194            |                                              |   |                                                                                                                                                                                                    |
| 450 |           | Capital Expenditures and Extraordinary Items                   |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 451 |           | Capital - Fire                                                 |                |             | 50,064            |                                              |   |                                                                                                                                                                                                    |
| 452 |           | Capital - Roads                                                |                | 48,045      | 891,502           |                                              |   |                                                                                                                                                                                                    |
| 460 |           | Capital - Public Works/Transfer Station                        |                |             | 66,000            |                                              |   |                                                                                                                                                                                                    |
| 461 |           | Capital - KCC/Recreation                                       |                |             | 165,000           |                                              |   |                                                                                                                                                                                                    |
| 462 | 090-021   | Strategic Plan / Official Plan / Zoning Review                 |                |             | 100,000           |                                              |   | OP and ZBL review - Public engagement sessions for strategic plan combined with OP and ZBL                                                                                                         |
| 492 |           | Sub-total                                                      | 3,523,591      |             | 1,272,566         |                                              |   | Balance of Project not spent in 2024                                                                                                                                                               |
| 493 |           | Transfers to Reserves for Capital Purposes/Extraordinary Items |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 499 | 040-901   | To First First Response Reserve                                |                |             | 339,303           |                                              |   |                                                                                                                                                                                                    |
| 501 | 050-900   | To Budgets & Currents Reserve                                  |                | 240,000     | 200,000           |                                              |   |                                                                                                                                                                                                    |
| 502 | 050-900   | To Reserve - Public Works Equipment                            |                | 167,819     | 300,000           |                                              |   |                                                                                                                                                                                                    |
| 504 | 070-900   | To Reserve - Muskoka Hospital                                  |                | 108,750     | 108,750           |                                              |   | Per May 29/23 budget meeting - accept proposed commitment of \$1,305,000 anticipated in 12 years for the hospital construction - Annual reserve contribution for each of the next 12 years 108,750 |
| 505 | 081-902   | To Regatta Band Shelter Reserve (Minimum Requirement)          |                | 800         | 800               |                                              |   | 800/yr for 13 years (2015-2027)                                                                                                                                                                    |
| 509 |           | Sub-total                                                      | 701,992        |             | 948,853           |                                              |   |                                                                                                                                                                                                    |
| 510 |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 511 |           | Net Long-term Debt, Capital and Reserve Expenditures           | (2,848,593)    |             | (1,314,949)       |                                              |   |                                                                                                                                                                                                    |
| 512 |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 513 |           | Overall Budget                                                 |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 514 |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 515 | 029-002   | Prior Year Surplus (Deficit)                                   | 642,811        |             | 360,408           |                                              |   |                                                                                                                                                                                                    |
| 516 |           | Net Operating Income                                           | 1,251,763      |             | 954,540           |                                              |   |                                                                                                                                                                                                    |
| 518 |           | Net Capital and Reserve Expenditures                           | (2,848,593)    |             | (1,314,949)       |                                              |   |                                                                                                                                                                                                    |
| 519 |           |                                                                |                |             |                   |                                              |   |                                                                                                                                                                                                    |
| 520 |           | Net Income (Deficit) (must = 0 for balanced budget)            | (954,020)      |             | (0)               |                                              |   |                                                                                                                                                                                                    |

TOWN OF KEARNEY  
2025 FINAL 5 year Capital Budget

| Account #                                                  | Description                                                                     | 2025      | 2026      | 2027      | 2028      | 2029      |
|------------------------------------------------------------|---------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Capital Costs                                              |                                                                                 |           |           |           |           |           |
| Fire Department                                            |                                                                                 |           |           |           |           |           |
|                                                            | Ambulance 317 (First Response Vehicle)                                          |           | 120,000   |           |           |           |
|                                                            | 310 Truck (2030)                                                                |           |           |           |           |           |
|                                                            | laptop                                                                          | 7,000     |           |           |           |           |
|                                                            | Media System upgrade                                                            | 2,000     |           |           |           |           |
|                                                            | Replacement Pumper/Tanker 314                                                   |           |           |           |           |           |
|                                                            | New Fire Hall construction (7200 sqft)                                          |           |           |           | 3,000,000 | 750,000   |
|                                                            | Radios                                                                          | 8,984     |           |           |           |           |
|                                                            | Bunker gear                                                                     | 18,000    |           | 9,000     | 18,000    |           |
|                                                            | Cylinders for SCBA                                                              | 8,680     | 8,680     | 8,680     | 8,680     | 8,680     |
|                                                            | Defibrillators                                                                  | 5,400     |           | 2,700     |           |           |
| Parks and Recreation                                       |                                                                                 |           |           |           |           |           |
|                                                            | Lions Park                                                                      |           |           |           |           |           |
|                                                            | Mirror Bay Gazebo                                                               |           | 6,000     |           |           |           |
|                                                            | Zero-turn mower                                                                 | 7,500     |           |           |           |           |
|                                                            | Resurface Ball Diamond - Limestone etc (call Carr Aggregates)                   |           | 15,000    |           |           |           |
|                                                            | Downtown Beautification                                                         | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     |
|                                                            | Docking systems at mirror bay                                                   |           | 50,000    |           | 70,000    |           |
|                                                            | Sand Lake Boat Ramp                                                             | 120,000   |           |           |           |           |
|                                                            | McManus Beach (swim line)                                                       | 5,000     |           |           |           |           |
|                                                            | Ball Diamond Storage or Old Community centre                                    |           |           | 380,000   |           |           |
|                                                            | Replace 20X30 Tent (Regatta Request)                                            | 7,500     |           |           |           |           |
|                                                            | Sound System (Regatta request)                                                  | 10,000    |           |           |           |           |
|                                                            | Addition of another Prep Sink and drawers (KCCC Request)                        | 10,000    |           |           |           |           |
| Public Works Equipment/Building                            |                                                                                 |           |           |           |           |           |
|                                                            | Tandem Plow Truck                                                               | -         | 390,000   |           |           | 390,000   |
|                                                            | Grader                                                                          | -         |           |           |           | 489,000   |
|                                                            | Carbon Monoxide Detector and Exhaust Fan (PW Garage)                            | 20,000    |           |           |           |           |
| Transfer Station                                           |                                                                                 |           |           |           |           |           |
|                                                            | Garbage Compactor                                                               | 40,000    |           |           |           |           |
|                                                            | Back up Generator                                                               | 6,000     |           |           |           |           |
| Bridges and Culverts                                       |                                                                                 |           |           |           |           |           |
| Roads                                                      |                                                                                 |           |           |           |           |           |
|                                                            | Asphalt Resurfacing - 518 East/Chetwynd Road                                    | 660,072   |           |           |           |           |
|                                                            | Surface Treatment - Island Lake Road                                            | 111,400   |           |           |           |           |
|                                                            | Surface Treatment - Ostick Road                                                 | 24,280    |           |           |           |           |
|                                                            | Surface Treatment - Clam Lake Road                                              | 46,060    |           |           |           |           |
|                                                            | Surface Treatement - Echo Ridge                                                 | 49,690    |           |           |           |           |
|                                                            | Surface Treatment - decided by need and AMP                                     |           | 115,000   | 120,000   |           |           |
|                                                            | Gravel Application - various roads - have inventory for next 5 years            |           |           |           |           |           |
|                                                            | New Sidewalks, municipal building to bridge, corner to beach, end to Lions park |           | 280,000   |           |           |           |
| Total Capital Costs                                        |                                                                                 | 1,172,566 | 989,680   | 525,380   | 3,101,680 | 1,642,680 |
| Contribution to Reserves for Future                        |                                                                                 |           |           |           |           |           |
| Fire Department                                            |                                                                                 | 339,303   | 576,924   | 696,349   | 936,349   | 750,000   |
| PW Equipment                                               |                                                                                 | 300,000   | 250,000   | 250,000   | 250,000   | 250,000   |
| Bridges and Culverts                                       |                                                                                 | 200,000   | 200,000   | 200,000   | 200,000   | 200,000   |
| Capital Purchases                                          |                                                                                 |           |           |           | 28,330    | 385,613   |
| Total Contribution to Reserves                             |                                                                                 | 839,303   | 1,026,924 | 1,146,349 | 1,414,679 | 1,585,613 |
| Revenues                                                   |                                                                                 |           |           |           |           |           |
| Reserves                                                   |                                                                                 |           |           |           |           |           |
| Fire Equipment                                             |                                                                                 | 50,064    | 128,680   | 20,380    | 3,026,680 | 375,680   |
| Roads Equipment                                            |                                                                                 |           | 390,000   | -         |           | 879,000   |
| Capital Purchases                                          |                                                                                 | 293,543   |           | 138,832   | 75,000    |           |
| Grants                                                     |                                                                                 |           |           |           |           |           |
| CCBF (aka Gas Tax)                                         |                                                                                 | 93,017    | 63,797    | 66,349    | 66,349    | 66,349    |
| OCIF                                                       |                                                                                 | 269,307   | 230,000   | 230,000   | 120,000   | 230,000   |
| NORDS                                                      |                                                                                 | 113,733   | -         | -         |           | -         |
| Transfer from Operating Budget                             |                                                                                 | 1,192,205 | 1,204,127 | 1,216,168 | 1,228,330 | 1,240,613 |
| Total Revenues                                             |                                                                                 | 2,011,870 | 2,016,604 | 1,671,729 | 4,516,359 | 2,791,642 |
| Capital Costs plus Contribution to Reserves minus Revenues |                                                                                 | (0)       | (0)       | (0)       | (0)       | 436,651   |
| Long Term Loan needed                                      |                                                                                 | -         | -         | -         | -         | 436,651   |
| Balanced to zero                                           |                                                                                 | (0)       | (0)       | (0)       | (0)       | (0)       |



**THE CORPORATION OF THE TOWN OF KEARNEY**

**BY-LAW 2025-29**

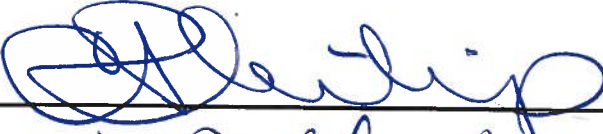
**Being a By-law to set the 2025 Tax Ratios and 2025 Tax Rates  
and to further provide for tax collection  
and penalty and interest in default of payment thereof**

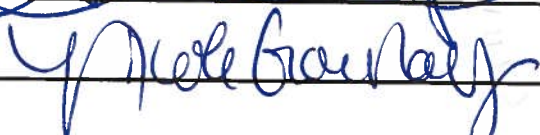
**WHEREAS** Section 312 of the *Municipal Act*, Chapter 25, S.O. 2001, as amended, requires Council to pass a by-law levying a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

**NOW THEREFORE** the Council of the Corporation of the Town of Kearney hereby enacts as follows;

1. That Appendix "A" is the schedule of Ratios for 2018 and is hereby adopted;
2. That Appendix "B" is the Schedule of Tax Rates for municipal purposes to be applied and is hereby adopted;
3. Tax rates for education purposes will be applied as specified by Provincial
4. That every owner of land shall be taxed accordingly to the Tax Rates on Appendix "A" and such tax shall become due and payable as follows:  
First  
Installment     27-Aug-25  
Second  
Installment     27-Oct-25  
and non-payment of the amount in full, on the dates stated in accordance with this section shall constitute default;
5. A percentage charge of 1.25% shall be imposed for non payment of taxes on the first day of default being the 1<sup>st</sup> day of the month following the due date and every month the default continues;
6. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy;
7. The Treasurer or designate may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice in the approved format specifying the amount of taxes payable.
8. That all monies owed to the Corporation of the Town of Kearney may be added to the tax roll and be collected in a like matter as taxes;
9. That taxes are payable in Canadian funds at the Town of Kearney Municipal Office, 8 Main Street, P.O. Box 38, Kearney, Ont. P0A 1M0 or at any Chartered Bank or Credit Union, or by direct deposit via telephone or internet banking. All payments shall be applied in accordance with Section 347 of the *Municipal Act*, S.O. 2001 c.25, as amended. All taxes shall be deposited to the credit of the Town of Kearney;
10. That this By-law shall come into full force and effect on the final date of passing.

**READ A FIRST, SECOND AND THIRD TIME passed, signed and the Corporate Seal attached hereto, this 1st day of May, 2025.**

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

**The Corporation of the Town of Kearney**  
**Appendix "A" to By-law 2025-XX**  
**Schedule of 2025 Tax Rates and Tax Ratios**

| Class                                               | Code    | 2025 Municipal<br>Tax Rates | 2025 Education<br>Tax Rates | Total Rates | 2025 Tax Ratios |
|-----------------------------------------------------|---------|-----------------------------|-----------------------------|-------------|-----------------|
| Residential /Farm                                   | RT      | 0.01033339                  | 0.00153000                  | 0.01186339  | 1.000000        |
| Multi-Residential                                   | MT      | 0.01033339                  | 0.00153000                  | 0.01186339  | 1.000000        |
| Commercial Occupied                                 | CT      | 0.011366729                 | 0.00602794                  | 0.01739467  | 1.100000        |
| Commercial Occupied                                 | XT      | 0.011366729                 | 0.00602794                  | 0.01739467  | 1.100000        |
| Commercial Excess La                                | CU      | 0.00795671                  | 0.00602794                  | 0.01398465  | 0.770000        |
| Commercial Vacant La                                | CX      | 0.00795671                  | 0.00602794                  | 0.01398465  | 0.770000        |
| Industrial Occupied                                 | IT      | 0.00909855                  | 0.00789639                  | 0.01699494  | 0.880500        |
| Industrial Excess Land                              | IU      | 0.005914057                 | 0.00789639                  | 0.01381045  | 0.880500        |
| Industrial Vacant Land                              | IX      | 0.005914057                 | 0.00789639                  | 0.01381045  | 0.880500        |
| Farm Lands                                          | FT      | 0.002583348                 | 0.00038250                  | 0.00296585  | 0.250000        |
| Managed Forest                                      | TT      | 0.002583348                 | 0.00038250                  | 0.00296585  | 0.250000        |
| Aggregate                                           | VT      | 0.00740354                  | 0.00511000                  | 0.01251354  | 0.716468        |
| Special Area (lump sur<br>Per Residence or Business | \$13.94 |                             |                             |             |                 |