THE CORPORATION OF THE TOWN OF KEARNEY

By-law No. 2025-28

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

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 1st day of May, 2025.

THE CORPORATION OF THE
TOWN OF KEARNEY

Mayor

Nicole Gourlay

Clerk

Appendix 'A'
to By-law 2024-XX

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	Trailer 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)	

5	Account #	[illegible]	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs 2024 Projected	Comments
	A	E	P	Q	R	S	U
95		**Sales and Miscellaneous Revenue**				-	
98	027-811	Centennial Committee Revenue	20	100	**100**	80	Based on 2024 budget
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	030-001	Council - Honorariums	55,500	55,500	**55,500**	-	Current council at current rates. Excludes portion of honorarium to be donated to KWEF.
108	030-010	Council EHT & CPP	2,955	1,320	**2,955**	0	Based on 2024 actual cpp
109	030-020	Council - Sundry Expenses	1,375	4,000	**4,000**	2,625	GoTo meetings, misc purchases, staff appreciation lunch.
110	030-035	Council - Insurance	1,135	1,135	**1,135**	0	Per final insurance distribution.
111	030-040	Council - Training, Dues & Mileage Expense	7,006	7,500	**7,500**	494	OPSMA, AMO, FONOM
112	030-050	Council - Donations	6,915	6,115	**3,000**	(3,915)	Council discussion needed.
113		Sub-total	74,886		**74,090**	(796)	
114		**Election Costs**				-	
115	031-020	Election Expenses	2,455	2,450	**2,455**	(0)	Datafix/Voterview annual cost (resolution 8-23) 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 compliment plus full-time treasurer commencing Jan 14th, 2025. Note wages across all departments are higher in 2025 because there are 26 payperiods plus 11 days and projected increases for union negotiations. Less 2023 credit from WSIB
120	032-701	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.
121	032-056	Human resources consultant	-	20,982	-	-	
122	032-002	Years of Service Awards-all departments	750	750	**1,000**	250	For Staff in Years 2024 and 2025
124		Sub-total	447,959		**581,884**	133,925	
125		**General Government Operating Expenses**				-	
126	032-020	Office Postage, Supplies and Sundries	9,338	12,800	**11,000**	1,662	Moving paper out of Computer Expense
127	032-022	Taxation Expenses - (Paper, postage, etc) - per above				-	
128	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, photocopier supplies/contract and computer/telephone maintenance and repairs. Add Bank Reconciliation, Multi Cashier Receipting, Security, Accounts payable mutli batch and EFT modules for Munisoft ($2480)
129	032-025	CGIS Expenses	12,943	13,275	**9,200**	(3,743)	Existing CGIS layers plus CPI increase in fall
130	032-026	Advertising	1,123	2,500	**1,500**	377	
131	032-027	Association Dues	4,495	5,040	**4,307**	(188)	AMCTO, MFOA, AMO, FCM, LAS.
132	032-030	Telephone	3,544	4,225	**4,668**	1,124	Bell, Fibernetics, cells
133	032-031	Hydro	9,553	7,485	**10,031**	477	Inflationary increase over 2024
134	032-035	Insurance - Administration	62,677	62,677	**61,898**	(779)	As per final distribution
135	032-036	Insurance - Deductible	-	15,000	-	-	If deductible is needed, it will come from working funds reserve.
136	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
137	032-050	Property Assessment	56,845	56,845	**58,350**	1,505	Per levy notification.
138	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.
139	032-052	MFIPPA/IPC Legal Expense	-			-	Based on 2024 actual expense
140	032-057	CUPE Negotiation Costs - Legal/other	31,907	50,000	**45,000**	13,093	CUPE negotiation expenses to finish up negotiations to April 30th 2025 and start negotiating again in 2025
141	032-058	UFCW Negotiation Costs - Legal/Other	189	1,500	**10,000**	9,811	UFCW negotiations will start in 2025
142	032-053	Auditor	28,519	22,769	**24,000**	(4,519)	Estimate - going out to tender for 2025 audit services
143	032-054	Contracted Accounting	40,544	35,100	**15,000**	(25,544)	Beginning of year for overlap with new treasurer
147	032-065	Bank Charges & Interest	2,856	2,570	**2,700**	(156)	Bank charges and late payment fees - 2 year average.
148	032-100	Mileage Expenses	44	100	**100**	56	Primarily re bank deposits
149	032-802	Land Exchange	-			-	N/A in 2024
150		Sub-total	426,695		**383,253**	(43,441)	
151		SUB-TOTAL GENERAL GOVERNMENT	951,995		**1,041,682**	89,688	
152		**PROTECTION**				-	
153		**Policing**				-	
154	042-020	Policing	302,160	302,160	**315,477**	13,317	Per levy notification
155	New	Police Services Board Expenses	-		**1,000**	1,000	as per PSB
156		Sub-total	302,160		**316,477**	14,317	
157		**Fire and First Response**				-	
158	040-001	Fire wages and benefits	121,462	117,800	**127,987**	6,525	Less 2023 credit from WSIB
159	040-002	Regional Fire Prevention Department			-	-	
160	040-005	Deputy Chief			-	-	
161	040-003	Volunteer Compensation and Training	69,188	108,000	**87,192**	18,004	Timesheet-based honorariums (77,192) and training (10,000) including NFPA courses and training material.
162	040-005	Deputy Chief	-		-	-	Based on 2024 actual chief
163	040-010	Volunteer WSIB EHT	5,444	6,930	**6,829**	1,385	Based on 13 volunteers and existing coverage

5	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	Small 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 Dpt wages and benefits	168,129	149,900	168,449	320	Existing compliment plus Administrative Support 1/day per week Less 2023 credit from WSB
192	044-002	Building Dpt 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	046-020	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 Measurers**				-	
210	049-020	Emergency Measurers 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 commnication 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
S	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs 2024 Projected	Comments
248		Sub-total	229,073	156,165	**219,445**	(9,628)	
249		**Roadways Maintenance**				-	
251	051-020	Paved Rd - Cold Patch/Patching	8,376	[illegible]	**9,500**	1,124	Includes regular patching. Crack sealing budgetedfor 2024 was not complete because no contractors were interested
253	051-022	Paved Rd - Line Painting	7,811	13,500	**15,000**	7,189	Annual maintenance - stop blocks and parking lots
254	051-023	Stormwater System Maintenance	-	20,000	-	-	Budgeted to flush system in 2024, could not find a contractor to flush and camera for condition of system
255	052-020	Unpaved Rd - Gravel and gravel pits	4,100	13,500	**13,000**	8,900	Use of gravel inventory - A gravel (4.83/tonne), granite (22.86/tonne), including license and annual royalty based on quantity of gravel removed from pit.
256	052-021	Unpaved Rd - Dust Control	40,871	40,000	**42,460**	1,589	Liquid and bagged
258	052-023	Unpaved Rd - Armour Mtce Agreement	3,358	3,358	**3,600**	242	Armour maintenance agreement
259	053-020	Bridges & Culverts - Bridge Maintenance/Inspections	7,948	8,345	-	(7,948)	No OSIM report for 2025
260	053-021	Bridges & Culverts - Culverts	1,793	1,000	**4,000**	2,207	Culverts used for routine maintenance
262	054-020	Roadside - Mowing/Brushing	6,106	8,000	**8,000**	1,894	In house brushing and roadside mowing including equipment rental
263	054-021	Roadside - Signs	4,965	1,500	**2,500**	(2,465)	
264	054-022	Roadside - Beaver Trapping	2,800	1,200	**1,500**	(1,300)	
265	054-023	Roadside - Guardrails	-	750	**2,000**	2,000	Based on 2024 actual guardrails
266	055-020	Winter Ctrl - Sand & Salt	26,634	64,000	**60,000**	33,366	
268	055-021	Winter Ctrl - Contracted Services	5,225	5,225	**5,400**	175	Per resolution 10(c)(iii)/04/02/2022 re Fowler's maintenance contract for 21/22 to 24/25 winter seasons. Seasonal cost per resolution split between related years
269	056-020	Street Lights - Energy & Repairs	6,806	5,230	**6,500**	(306)	No repairs in 2023. Budget includes 2,000 repair contingency
270		Sub-total	126,793		**173,460**	46,667	
271		SUB-TOTAL TRANSPORTATION	1,001,793		**1,120,585**	118,792	
272		**ENVIRONMENT**			-	-	
274	060-001	Transfer Station Wages and Benefits	81,759	77,800	**87,851**	6,092	Less 2023 credit from WSIB
277	060-021	Joint Waste Management	95,940	95,940	**105,605**	9,665	JWMC budget provided
278	060-022	BFI - Recycling Pick-up	116,418	124,730	**87,314**	(29,105)	Cost to transition (Oct)
279	060-023	BFI shingles/metal	3,090	6,030	**5,778**	2,688	3 year average
280	060-024	Transfer Station - Operating Expenses	19,846	16,000	**10,500**	(9,346)	employee clothing allowance, portable toilets, miscellaneous maintenance at sites. Food cycler bins not included increase for cameras
282	060-026	Hazardous Waste Days	13,209	11,130	**13,869**	660	Inflated 2024 cost.
283	060-031	Transfer Station - Hydro and Phones	4,800	3,000	**5,040**	240	
284	060-035	Transfer Station - Insurance	488	488		(488)	Per final insurance distribution.
286	060-061	Transfer Station Vehicle - License and Repairs	4,667	7,500	**5,000**	333	2014 Ford F150 Truck only
287	060-100	Landfill Closure and Post Closure (net of amt to be recovered)	552	14,100	**42,000**	41,448	Estimate - working on getting quotes for 2025. Increase due to two new Monitoring wells needed
288	060-702	2B recovered - landfill closure			-	-	Based on 2024 actual closure
289		SUB-TOTAL ENVIRONMENT	354,517		**362,956**	8,439	
290		**HEALTH SERVICES**				-	
291	070-020	North Bay/Parry Sound Health Unit	28,376	28,376	**29,794**	1,418	As per notification -3% increase
293	070-021	Ambulance	134,092	134,092	**139,095**	5,003	As per notification
294	070-022	V of BF - Almaguin Highlands Health Centre/Ontario Telemedicine Network Contribution, physiotherapist contribution and AHHC operating contribution	8,007	6,007	**6,007**	(2,000)	AHHC contribution
297		SUB-TOTAL HEALTH SERVICES	170,475		**174,896**	4,421	
298		**SOCIAL AND FAMILY SERVICES**				-	
299	071-022	Eastholme - Levy	139,276	139,276	**142,834**	3,558	As Per notification - 2.5% increase
300	071-025	DSSAB	177,021	177,021	**184,611**	7,590	As per Notification - 3.95% levy increase
301	071-033	Seniors Room - One Time Grant Expenses	8,290	8,738		(8,290)	Waiting for approval. Expenses= grant
302	071-032	Seniors Grant - Kearney expenses	2,615	2,000	**2,000**	(615)	
303	071-034	Seniors Room - Active Living Fair Expense	2,494	2,500	**2,500**	6	Expenses = related grant. Unspent funds must be refunded.
304		SUB-TOTAL SOCIAL & FAMILY SERVICES	329,696		**331,945**	2,249	
305		**RECREATION & CULTURE**				-	
306		**Parks**				-	
307	080-001	Parks - Grass Cutting wages and benefits	7,265	7,800		(7,265)	
308	080-020	Parks - Parks & Trails maintenance supplies	6,410	6,000	**7,500**	1,090	Student advertising, lawnmower gas&repairs, portable toilets, Main St. flowers
309	080-024	Boat Ramps and Docks maintenance	-	1,500	**1,500**	1,500	
310	080-025	Parks - Town Dock Hydro	347	350	**365**	18	Based on 2024 actual hydro.
311	080-027	Ralph Bice Committee expenditures	1,000	1,000	**1,000**	-	Use of funds for 2024 bursaries. $1,000/year until funds depleted per Res. 324-23. Offset = transfer from Ralph Bice reserve.
312	080-090	Parks - Lions Park / Rink net of revenue including reserve transfer	13,787	4,100	**4,100**	(9,687)	Hydro, portable toilets, alarm monitoring.
313	080-035	Parks/Recreation Insurance	17,588	17,589	**17,637**	49	Per final insurance distribution.
314	080-100	Parks Vehicle - operating expenses	3,703	5,000	**4,200**	497	Original Parks vehicle until mid February and 2021 Dodge.
315		Sub-total	50,101		**36,302**	(13,800)	
316		**Recreation Programs**				-	
318	081-020	Recreation - Program Expenses	12,903	13,000	**17,000**	4,097	Fitness instructors for exercise and recreation programming
319	081-021	Recreation - Swim Program Expenses	275	2,700	**2,500**	2,225	Includes contracted swimming instructor.
320	081-035	Recreation - Events/Mun Liability Insurance	810	810	**810**	-	Per final insurance distribution.
321	081-050	KCC Committee	96	4,000	**1,000**	904	= revenue account 022-821.
323	081-051	Recreation Special Events	3,974	4,000	**10,000**	6,026	music in mirror bay, movie night, support for Christmas event, Easter and Canada Day
324	081-501	Dog Sled Races Expenses	28,395	28,942	**25,000**	(3,395)	Expenditures = revenue account 022 811. Any difference to/from reserve
325	081-502	Regatta/Fireworks Expenses	31,324	23,000	**33,249**	1,925	Council approved
326		Sub-total	77,777		**89,559**	11,782	

	A	B	P	Q	R	S	U
5	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 - Hydro/Heat	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
368	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	
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/Chetwynd
401	021-504	OCIF - Formula-based funding	273,107		269,307		Use of available funding being used for resurfacing of Hwy 518/Chetwynd
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	029-001	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							
431		**USES OF FUNDING**					
432		**Net Long-term Debt Repayments**					
435	040-723	Principal - 2007 E-One Pumper/Tanker Loan	9,302		**10,244**		Per loan schedule
436	040-724	Interest - 2007 E-One Pumper/Tanker Loan	3,892		**2,950**		Per loan schedule
445	050-728	Principal - West Bay Road Bridge	14,407		-		Per loan schedule. Loan fully repaid in '24
446	050-729	Interest - West Bay Road Bridge	550		-		Per loan schedule. Loan fully repaid in '24
449		Sub-total	28,151		**13,194**		
450		**Capital Expenditures and Extraordinary Items**					
451		Capital - Fire			**50,064**		See Itemized list of capital items for details.
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. Balance of Project not spent in 2024
492		Sub-total	3,523,591		**1,272,566**		
493		**Transfers to Reserves for Capital Purposes/Extraordinary Items**					
499	040-901	To Fire/ First Response Reserve			**339,303**		
501	050-900	To Bridges & Culverts 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 (re [illegible] 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)