

THE CORPORATION OF THE TOWN OF KEARNEY

By-law No. 2023-42

**Being a By-law to provide for the
Adoption of the 2023 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

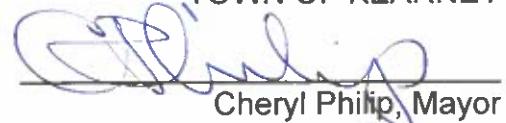
- (a) amounts sufficient to pay all debts of the municipality falling due within the year;
- (b) amounts required to be raised for sinking funds or retirement funds; and
- (c) amounts required for any board, commission or other body;

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

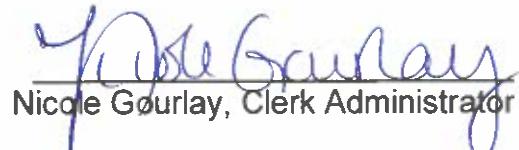
1. That Appendix 'A' attached hereto be hereby adopted as the Budget for 2023;
2. That this 2023 Budget may be amended from time to time by a Resolution of Council with appropriate Notice having been given;
3. That this By-law shall come into full force and effect on the date of final passing.

READ A FIRST AND SECOND AND THIRD TIME, passed, signed and the Corporate Seal attached hereto, this 13th day of July, 2023.

THE CORPORATION OF THE
TOWN OF KEARNEY



Cheryl Philip, Mayor



Nicole Gourlay, Clerk Administrator

The Corporation of the Town of Kearney

Budget 2023

See attached

Appendix 'A'
to By-law 2023-42

The Corporation of the Town of Kearney

Budget 2023

See attached

	A	B	N	O	Q	T
1	TOWN OF KEARNEY					
2	2023 Budget					
3	July 13, 2023					
4						
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
12	REVENUES					
13	Net Taxation Revenue					
14	020-001	Tax Levy - Set-up Taxes (includes payments in lieu of taxes 020-003)	4,023,594	4,023,596	4,256,043	4.4% increase over OPTA's adjusted 2022 levy of 4,076,635. 1% levy increase = 40,766
15	020-001	Tax Levy - Set-up Taxes- area rating	2,663	2,663	2,663	
17	020-002	Supplementary Taxes	13,821	15,000	15,000	
18	032-060	Property Tax Write-offs	(2,558)	(8,000)	(12,500)	Known YTD = 7,400
19	020-201	Education Levy - English Public	(559,957)	(558,350)	(566,600)	School board rates and distribution known at March 2023.
20	020-202	Education Levy - French Public	(3,258)	(3,310)	(3,050)	
21	020-203	Education Levy - English Separate	(34,644)	(34,770)	(34,508)	
22	020-204	Education Levy - French Separate	(7,680)	(7,810)	(7,478)	
23		Sub-total	3,431,982	3,429,019	3,649,570	
24						
25	Operating Grants					
26	021-001	Mun. Support - OMPF	701,900	701,900	735,400	Per notification.
31	021-023	OPP Detachment Revenue	1,772	1,300	1,540	3-year average.
33	021-421	Provincial Offences Act Revenue	3,477	5,500	1,000	As of May 31, no payments received in over a year.
34	021-422	CSPT-prisoner transportation	1,142	1,457	1,109	Per OPP notification.
35	021-423	OCLIF (Cannabis) funding	4,171	3,700	3,289	Balance available for qualifying expenditures = 7,172. YTD expenditures on Cannabis Production site = 3,289.
36	021-441	CBO cost-share Magnetawan	(19,287)	-	-	
38	021-443	Bldg Dpt - WSIB reimbursement	17,670	-	-	
40	021-502	Aggregate Resources Trust	2,923	3,880	3,290	3-year average.
42	021-601	Recycling/Hazardous Waste Grants	79,075	78,580	96,227	The Kearney catchment area is moving to full producer responsibility in 2025. Expect last blue box payments to be received by Kearney in 2025, based on 2023 Datacall. Budget based on blue box per notification (95,227); electronics (1,000).
43	021-711	Elderly Persons Operating Grant	11,225	10,225	12,825	Based on budget approvals received for the 22/23 and 23/24 grants.
44	021-712	Elderly Persons Special Grant	6,741	6,741	8,738	23/24 approved grant for multiple small items.
48	021-821	Provincial Water Works Grant	944	4,000	-	Continued participation in grant program is dependent on the Ministry streamlining the process for small operators.
49	021-901	NOHFC - Intern	-	-	30,962	Per grant details for Communications and Public Relations coordinator
52		Sub-total	811,753	817,283	894,380	
53	User Fees					
54	022-321	Tax Certificates	1,950	2,590	2,610	3-year average.
55	022-322	Fax & Photocopy Revenue	203	200	200	
56	022-324	Tax Sale Fees & Proceeds	-	1,500	-	Budget depends on number of tax sales expected to be completed in 2023. Have assumed none will be finalized in the year.
57	022-401	Fire Department Miscellaneous Revenue	350	2,170	1,670	E.g., burning fines, MTO response revenue. 3-year average.
58	022-441	Bldg Dept - Zoning Compliance	2,100	3,000	2,190	3-year average.
59	022-442	Bldg Dept - Abandoned Permits	5,038	5,000	3,460	3-year average.
60	022-443	Bldg Dept - Special Inspections	400	1,000	400	3-year average.
61	022-491	911 Civic Number Signs	935	700	840	3-year average.
63	022-601	Transfer Station Tipping Fees/Other (scrap metal) Revenue	30,118	20,110	24,910	3-year average.
65	022-811	Kearney Dog Sled Races Revenue	-	-	25,027	Based on YTD as of June 15/23.
66	022-812	Regatta/Fireworks Revenue	23,119	13,000	24,000	Based on 2022 actual revenue.
67	022-813	Recreation Programs	2,297	2,800	750	Baseball and Lion's donation (500).
68	022-814	Swim Programs	-	-	960	Estimate = 2019 # of participants @ \$60 per participant.
69	022-821	KCC Revenue	4,868	4,000	4,000	KCC committee revenue re fundraising.

	A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
70	022-841	Art Show Revenue	222	110	6,000	Budget based on event resuming in 2023. Revenue = 2019, the last time the event was held.
71	022-901	Planning Revenue	13,525	9,000	10,690	3-year average.
72	027-001	By-Law Enforcement Revenue (fines)	-	300	-	
73		Sub-total	85,126	65,480	107,707	
74		Licenses/Permits				
75	023-001	Lottery License Revenue	498	650	3,000	YTD at June 15/23 = 2,271.
76	023-002	Trailer Permits Revenue	2,920	4,000	3,000	Based on 2022 actual revenue.
77	023-003	Marriage Licence Revenue	875	500	900	Based on 2022 actual revenue.
78	023-004	Encroachment Revenue	200	-	200	YTD actual as of June 15/23.
79	023-401	Fire Permits and Inspection Revenue	6,368	2,510	6,500	Based on 2022 actual revenue.
80	023-441	Building Permits Revenue	257,060	175,000	187,000	Per CBO report to Council, Jan 6/23: approx = 3-yr average. To May 31, 2023 permits = 87,867 in 2023 and 127,480 in 2022.
81	023-461	Dog Tag Revenue	59	150	200	= YTD as of June 15/23.
82	023-501	Entrance Permit Revenue	6,050	4,200	5,080	3-year average.
83		Sub-total	274,031	187,010	205,880	
84		Rental Income				
85	024-821	Community Hall - Gym Rentals	100	-	-	Not determinable at present.
86	024-822	Seniors Lounge	1,065	740	200	2022 includes 965 re election rental.
87	024-823	MNR Room	12,152	12,061	-	No longer renting room.
88		Sub-total	13,316	12,801	200	
89		Donations				
90	025-001	General Donations	-	-	-	
91	025-501	Scarborough School Board Donation	10,899	10,899	11,542	Jan-June invoice issued increased by 5.9%.
92		Sub-total	10,899	10,899	11,542	
93		Interest				
94	026-001	Bank Interest	108,503	49,000	185,000	Based on current interest rate and opening KCU balance, adjusted for expected decline re capital projects.
95	026-002	Interest On Taxes	35,106	38,000	51,500	
96		Sub-total	143,610	87,000	236,500	
97		Sales and Miscellaneous Revenue				
100	027-811	Centennial Committee Revenue	-	210	20	YTD at June 15/23.
101	028-001	Miscellaneous revenue	12,782	2,300	2,700	Debit card charges, NSF fees, sale of shore road allowance. Shore road allowance sales are not budgeted. These are transferred to a reserve for recreation and culture and year-end. 2022 included a one-time WSIB surplus distribution of approximately 10,100.
102		Sub-total	12,782	2,510	2,720	
103						
104		TOTAL REVENUES	4,783,498	4,612,002	5,108,499	
105						
106		EXPENDITURES				
107		GENERAL GOVERNMENT				
108		Council Expenditures				
109	030-001	Council - Honorariums	44,000	45,600	49,050	Increase effective February 1; annual honorarium for one councillor donated.
110	030-010	Council EHT & CPP	858	1,064	960	
111	030-020	Council - Sundry Expenses	2,602	2,100	2,750	GoTo meetings, staff Christmas turkeys, misc purchases.
112	030-035	Council - Insurance	1,521	1,521	1,367	Per final insurance distribution. Overall insurance increased by 21% over 2022.
113	030-040	Council - Training, Dues & Mileage Expense	1,174	500	11,400	YTD committed expenses plus 1,100 re potential Sudbury planning/DPSMA meeting.
114	030-050	Council - Donations	1,200	1,000	3,850	1,000 plus KWEF donation of 2,850 in lieu of council honorarium (also see parks materials and library contribution for additional use of waived councillor honorarium)
115		Sub-total	51,354	51,785	69,377	
116		Election Costs				
117	031-020	Election Expenses	18,973	19,000	2,304	DataFix/Voterview annual cost (resolution 8-23) plus Cda Post bulk return mail fee.

A	B	N	O	Q	T	
S	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
118		Sub-total	18,973	19,000	2,304	
119		Administration wages and benefits				
120	032-001	Administration wages and benefits	332,782	347,200	459,000	Existing positions plus addition of CAO mid-June, part-time treasurer for 6 months and admin assistant commencing September.
122	032-701	Unfunded sick leave liability	1,677	-	-	Decrease (increase) in estimated liability is included in actual wages and benefits. Funded in future years so no need to budget.
123	032-056	Human resources consultant	-	-	-	
124	032-002	Years of Service Awards-all departments	493	600	-	Removed per May 29 budget meeting.
125	032-003	Recognition Awards-all departments	1,000	1,000	-	Removed per May 29 budget meeting.
126		Sub-total	335,952	348,800	459,000	
127		General Government Operating Expenses				
128	032-020	Office Postage, Supplies and Sundries	10,097	10,125	10,730	
130	032-023	Computer and Equipment Maintenance	33,859	32,700	39,200	Account includes internet (currently Bell, ACI and Starlink), Munisoft/Paymate/GoDaddy/Office/ Dropbox licenses, Global Terminals, website contract, photocopier supplies/contract and computer maintenance and repairs. Added monthly maintenance contract commencing March 2023 and additional work re Library. 2022 included 3-yr wifi license renewal (7,935).
131	032-025	CGIS Expenses	12,457	12,070	11,586	Inflationary increase on recurring charge. 2022 included one-time COOP fee.
132	032-026	Advertising	298	500	2,000	Increased re potential recruitment ads.
133	032-027	Association Dues	4,618	4,950	4,773	YTD plus 1 additional AMCTO.
134	032-030	Telephone	5,788	5,520	5,800	Inflationary increase.
135	032-031	Hydro	4,788	4,160	4,420	Inflationary increase.
136	032-035	Insurance - Administration	47,965	47,965	57,771	Per final insurance distribution. Overall insurance increased by 21% over 2022.
137	032-036	Insurance - Deductible	-	25,000	25,000	Contingency for developing issues.
138	032-040	Training & Professional Development	2,021	13,000	5,000	YTD = 1,671 re ROMA.
139	032-050	Property Assessment	56,389	56,389	56,049	Per levy notification.
140	032-051	Contracted Services -Legal/Title Searches	84,759	30,000	50,000	20% increase over 2022 legal fees re General matters.
141	032-052	MFIPPA/IPC Legal Expense	-	500	-	
142	032-057	CUPE Negotiation Costs - Legal/other	221	-	20,566	Existing CUPE agreement expected to be renegotiated in 2023. Cost of previous negotiations = \$43,500 (high re number of meetings). Budget \$8,000 net expense for 2023 (net of transfer from reserve of \$12,566).
143	032-058	UFCW Negotiation Costs - Legal/Other	307	-	16,389	Negotiations have been completed for 2023 but charges recorded to June 15/23 are only \$442. Have budgeted net expenses for the year of \$2,500, (net of transfer from reserve of \$13,889). Actual reserve transfer to be based on actual expenses incurred, up to a maximum of full reserve balance.
144	032-053	Auditor	18,653	14,240	20,585	New tender commencing 2022. 2023 excludes additional quote re preparation of FIR and financial statements if required (7,700).
145	032-054	Contracted Accounting	33,356	45,000	45,000	YTD = 30,000. AMP must be updated with current data before June/24 (should be done in 2023).
148	032-063	Adjustments for allowance for doubtful tax arrears	945	-	(945)	Offset by actual writeoff.
149	032-065	Bank Charges & Interest	2,589	4,000	3,000	Bank charges and late payment fees.
150	032-100	Mileage Expenses	48	200	700	Primarily re bank deposits.
151	032-802	Land Exchange	271	-	-	N/A in 2023
152		Sub-total	319,428	306,319	377,624	
153		SUB-TOTAL GENERAL GOVERNMENT	725,706	725,904	908,305	
154		PROTECTION				
155		Policing				
156	042-020	Policing	310,440	310,445	301,307	Per levy notification.
157		Sub-total	310,440	310,445	301,307	
158		Fire and First Response				
159	040-001	Fire wages and benefits	55,054	52,500	79,000	Based on new contract estimate

	A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
162	040-003	Volunteer Compensation and Training	58,010	62,000	70,000	Timesheet-based honorariums (60,000) based on new UFCW contract and training (10,000) including NFPA courses and training material.
164	040-010	Volunteer WSIB, EHT	4,004	3,100	3,900	
165	040-020	Administrative Expenses	5,674	5,470	7,430	Office supplies, internet, photocopier, association dues, personal medicals, mileage. Inflated 2022 adjusted for additional cost of Starlink/cancellation of ACI (1,400)
167	040-022	Public Education/Prevention	2,708	3,000	3,000	
168	040-023	Repeater Tower & Dispatch Services	7,087	6,070	7,500	Spectrum re Pevensey repeater tower&internet, Parry Sound dispatch services and Fluent MS Who's. 2023 added recording calls (400)
169	040-025	Equipment Maintenance	2,522	8,500	8,000	Radio license, maintenance of bunker suits and other equipment. 2023 includes tanker shuttle recertifications (2,600)
170	040-026	Small Equipment Purchases -	8,165	7,642	15,150	
171		tablet for safety plans 2,000				
172		battery chain saw and batteries 800				
173		battery cut-off saw 1,400				
174		spare batteries 500				
175		1/5 contribution to shared inflataibe rehab centre 2,600				
176		1/3 contribution to shared hose tester 2,000				
177		20 bunker gear hangers 400				
178		8 SCBA chest straps 950				
179		2 bunker gear storage racks on wheels 4,500				
180	040-030	Telephone	811	830	860	Bell and Telizon.
181	040-031	Hydro/Heat	7,726	8,360	8,210	Electricity, furnace fuel and generator propane.
182	040-032	Building Expenses	3,897	4,000	7,900	Building, furnace, water system, generator maintenance. 2023 includes 4,900 re 2 electric door openers.
183	040-035	Fire Dept - Firefighters and General Insurance	26,515	26,515	33,065	Per final insurance distribution. Overall insurance increased by 21% over 2022.
185	040-041	Joint Training Officer	16,682	17,182	17,182	Kearney share of joint training officer per committee budget
186	040-042	Uniforms	9,140	4,600	6,000	
187	040-060	MNR Fire Agreement	7,265	7,265	7,572	Fire protection Crown land. New agreement in effect in 2023.
188	041-021	First Response - Medical Supplies	2,289	2,500	2,500	Masks, gloves, COVID supplies.
189	040-100	Vehicle Expenses	26,877	16,000	18,000	Vehicle operation and maintenance expenses.
190		Sub-total	244,424	235,534	295,269	
197		Building, By-Law & Animal Control				
198	044-001	Building Dpt. wages and benefits	235,443	260,600	234,400	Based on two existing full-time positions.
200	044-002	Building Dpt. wages and benefits administration allocation	-	-	-	permit clerk included in above
202	044-020	Building Department Office Expenses	2,666	5,000	12,000	Office supplies, postage specifically related to building dpt. Cloudpermit costs commencing 2023.
203	044-027	Building Department - Memberships	742	1,000	1,000	
204	044-040	Building Department - Training and miscellaneous costs	4,267	10,000	10,000	
208	044-058	Building Department Legal Expenses (TOK only)	24,515	40,000	40,000	
209	044-100	Building Department - Mileage/vehicle expenses	4,189	14,000	7,000	Budget includes operating costs of Town vehicle (license, insurance, fuel, maintenance and lighting) and supplementary mileage.
210	045-001	By-Law enforcement Wages	64,601	69,800	83,300	Based on 70 hours/pay period.
211	045-020	By-Law - Mileage/Expenses	4,109	7,000	6,500	
212	045-021	By-Law Property Cleanup/Impound	-	10,000	-	Removed per June 26 budget meeting.
213	045-023	By-Law Training	2,416	3,850	3,740	
214	045-058	By-Law Legal	2,045	7,500	3,000	Revised per June 26 budget meeting.
215	046-020	Animal Control	1,752	1,752	1,862	Vet unit and SPCA.
216		Sub-total	346,746	430,502	402,802	
217		Emergency Measurers				
218	049-020	Emergency Measurers Expenses	901	1,000	1,200	OPP PSAP annual bill, 911 numbering.
219		Sub-total	901	1,000	1,200	
220		SUB-TOTAL PROTECTION	902,511	977,481	1,000,578	

	A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
221		TRANSPORTATION				
222		PW - Overhead				
223	059-001	PW - Wages & Benefits holding account	596,987	492,700	533,500	Based on existing positions.
225	050-020	Garage - Bldg & Equipment Supplies and R&M	10,049	14,000	53,800	Includes recurring charges: internet, pest control and misc. supplies. 2023 also includes mold remediation/wall and ceiling repairs (43,100). Additional engineering and building permit fees to be added.
226	050-030	PW - Telephone & Radio	7,964	4,300	4,000	Radio air time, phone and cell. 2022 includes one-time charges re radio upgrades of 4,205
227	050-031	Garage - Hydro/Heat	14,766	12,000	15,700	Electricity and furnace fuel.
228	050-035	PW - Insurance	31,783	31,783	38,491	Per final insurance distribution. Overall insurance increased by 21% over 2022.
229	050-040	PW - Employee Expenses & Training	2,645	4,200	13,945	Clothing allowance (350/employee net of HST rebate) and training (TJ Mahoney, OGRA, Book 7 - 11,000), OGRA membership (740)
230	050-050	PW - Road Needs Study	-	-	-	
231		Sub-total	664,195	558,983	659,436	
232		Public Works Equipment				
233	050-100	Public Works - All Vehicles Diesel Fuel	74,484	61,000	86,000	2023 charges to beginning of March are 5,380 (35%) higher than they were in the comparable 2022 period. Have assumed a 10% increase on charges for the balance of the year. Additional taxes introduced at the beginning of April and July.
234	050-105	2012 GMC Sierra - fuel, license and repairs	4,184	6,900	-	Stopped using in 2022. Estimated sale proceeds included in capital section.
236	050-106	2021 Dodge - fuel, license and repairs	6,125	8,400	6,500	
237	050-115	License and Repairs - 2007 Sterling Tandem	-	-	3,760	No longer in use. Estimated sale/trade-in proceeds included in capital section. YTD charges = retro license fee.
238	050-120	License and Repairs - 2008 Sterling Tandem	8,488	26,250	15,000	Intend to keep for spare when replacement unit arrives. 2023 YTD charges 8,322
239	050-121	License and Repairs - 2016 Freightliner	4,756	10,500	10,500	
240	050-122	License and Repairs - 2019 Ford 550	3,108	5,250	3,500	
241	050-123	License and Repairs - 2020 Freightliner	13,359	10,500	14,000	
242	new 050-124?	License and Repairs - 2023 combination plow/sander			1,000	New per 2023 capital list.
243	050-125	Repairs - Sanding Unit for 1 Ton	2,576	1,050	2,500	Chains, etc.
245	050-135	Repairs - Caterpillar Excavator	5,151	5,000	5,000	
247	050-145	Propane/Repairs - Equipment Steamer	104	300	200	Propane only.
248	050-155	Repairs - Grader	31,407	10,500	26,000	1 ytd repair bill re turntable/moldboard/tilt frame = 15,154. 2022 included one large repair of 11,000.
250	050-160	Repairs - 2020 CAT Backhoe	7,803	2,500	8,000	
251	050-165	Repairs - Trackless sidewalk machine	759	1,000	1,200	
252	050-166	Repairs - Sweeper	2,944	2,500	3,000	
253	050-170	Repairs - Public Works Trailer	3,365	1,050	3,500	
254		Sub-total	168,612	152,700	189,660	
255		Roadways Maintenance				
257	051-020	Paved Rd - Cold Patch/Patching	3,084	3,050	3,300	12 tonnes = usual purchase.
258	051-021	Paved Rd - Sweeping	-	3,100	-	to be performed in-house.
259	051-022	Paved Rd - Line Painting	12,937	9,875	13,000	Annual maintenance: stop blocks and parking lots. Estimated 2023 cost = 2022.
260	051-023	Stormwater System Maintenance	1,399	1,600	1,500	
261	052-020	Unpaved Rd - Gravel	7,592	5,000	-	Use of gravel in inventory for road maintenance. 2022 inventory cost = 4.83/tonne, 80,178 to be used for capital improvements.
262	052-021	Unpaved Rd - Dust Control	45,669	35,500	53,550	Includes 10, 1-tonne bags calcium (8,650) and liquid calcium (44,900).
263	052-022	Unpaved Rd - Gravel Pits	2,912	3,200	1,100	License and annual royalty based on quantity of gravel removed from pit. 2023 royalty for gravel used is included in capital section.
264	052-023	Unpaved Rd - Armour Mtce Agreement	3,358	3,358	3,358	Armour maintenance agreement. 2023 invoice paid.
265	053-020	Bridges & Culverts - Bridge Maintenance/Inspections	763	5,000	10,000	OSIM inspection required in 2023. Special inspection for Sucker Creek bridge
266	053-021	Bridges & Culverts - Culverts	887	20,200	900	Culverts used for routine maintenance.

A	B	N	O	Q	T
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268	054-020	Roadside - Mowing/Brushing	6,545	7,400	8,000
269	054-021	Roadside - Signs	5,312	2,000	5,500
270	054-022	Roadside - Beaver Trapping	1,600	-	500
271	054-023	Roadside - Guardrails	448	450	500
272	055-020	Winter Ctrl - Sand & Salt	62,169	70,000	75,000
274	055-021	Winter Ctrl - Contracted Services	4,560	4,560	5,123
275	056-020	Street Lights - Energy & Repairs	5,549	5,800	5,900
276		Sub-total	164,783	180,093	187,231
277		SUB-TOTAL TRANSPORTATION	997,590	891,776	1,036,327
278		ENVIRONMENT			
280	060-001	Transfer Station Wages and Benefits	35,203	65,600	60,522
283	060-021	Joint Waste Management	80,424	80,424	87,121
284	060-022	BFI - Recycling Pick-up	108,820	113,560	115,680
285	060-023	BFI shingles/metal	8,410	6,300	8,940
286	060-024	Transfer Station - Operating Expenses	3,115	3,000	4,710
287	060-025	MNR Land Use Permits	-	173	173
288	060-026	Hazardous Waste Days	13,310	11,680	14,150
289	060-031	Transfer Station - Hydro and Phones	4,513	4,060	4,800
290	060-035	Transfer Station - Insurance (Backhoe)	368	368	434
291	060-060	Repairs - John Deere Backhoe	159	3,000	6,400
292	060-100	Landfill Closure and Post-Closure (net of amt to be recovered)	12,068	12,070	9,413
294		SUB-TOTAL ENVIRONMENT	266,391	300,235	312,343
295		HEALTH SERVICES			
296	070-020	North Bay/Parry Sound Health Unit	25,747	25,748	27,548
298	070-021	Ambulance	122,326	122,326	128,342
299	070-022	V of BF - Almaguin Highlands Health Centre/Ontario Telemedicine Network Contribution, physiotherapist contribution and AHHC operating contribution	7,053	7,053	2,603
302		SUB-TOTAL HEALTH SERVICES	155,126	155,127	158,493
303		SOCIAL AND FAMILY SERVICES			
304	071-022	Eastholme - Levy	129,622	129,622	133,884
305	071-025	DSSAB	164,114	164,114	169,625
306	071-033	Seniors Room - One Time Grant Expenses	15,591	15,591	8,738
307	071-032	Seniors Grant - Kearney expenses	3,564	5,335	3,000
308		SUB-TOTAL SOCIAL & FAMILY SERVICES	312,891	314,662	315,247
309		RECREATION & CULTURE			
310		Parks			
311	080-001	Parks - Grass Cutting wages and benefits	14,463	11,950	14,600
312	080-020	Parks - Parks & Trails maintenance supplies	4,064	7,800	7,370
313	080-025	Parks - Town Dock Hydro	375	360	400
314	080-027	Ralph Bice Committee expenditures	-	9,620	9,924
					= reserve balance at end of 2022.

	A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
315	080-090	Parks - Lions Park / Rink net of revenue including reserve transfer	4,083	500	4,340	2022 includes hydro (2,727) and maintenance including portable toilets (1,356)
316	080-035	Parks/Recreation Insurance	14,262	14,262	16,114	Per final insurance distribution. Overall insurance increased by 21% over 2022.
317	080-100	Parks Vehicle - operating expenses	3,260	5,500	3,590	
318		Sub-total	40,508	49,992	56,338	
319		Recreation Programs				
320	081-001	Recreation - Swimming Wages & Benefits	-	-	1,225	2 instructors: 10 sessions plus coordination time.
321	081-020	Recreation - Program Expenses	6,380	7,200	1,400	2022 included fitness instructors at the beginning of the year. 2023 includes baseball (100), Lion's donation expenses (500) and Christmas contest (800).
322	081-021	Recreation - Swim Program Expenses	-	-	275	Sundry expenses.
323	081-035	Recreation - Events/Mun Liability Insurance	810	810	810	Per final insurance distribution. Overall insurance increased by 21% over 2022.
324	081-050	KCC Committee	3,708	4,000	4,000	= revenue account 022-821.
326	081-051	Christmas Festival Committee	456	500	500	Kid's treats.
327	081-501	Dog Sled Races Expenses	2,305	2,560	33,332	YTD expenditures.
328	081-502	Regatta/Fireworks Expenses	20,052	13,000	24,000	Expenditures = revenue account 022-812.
329		Sub-total	33,711	28,070	65,542	
330		Community Centre				
331	082-001	KCC - Salaries and Benefits	58,181	37,170	61,245	Existing position.
333	082-020	KCC - Supplies and Maintenance Expenses	6,892	15,000	10,000	R&M, supplies, security and fire protection.
334	082-021	KCC - Water Operations & Maintenance	944	4,000	1,000	Water testing, water system supplies
336	082-031	KCC - Hydro/Heat	17,247	16,500	18,300	Electricity and furnace fuel.
337	082-035	KCC - Insurance	6,204	6,204	7,739	Per final insurance distribution. Overall insurance increased by 21% over 2022.
338	082-040	KCC - Employee Expenses and Training	311	815	815	Training (water) and related travel expenses, clothing allowance.
339		Sub-total	89,779	79,689	99,099	
340		Library				
341	083-020	Library Levy	27,654	27,654	30,832	Library draft budget adjusted for 2022 actual surplus/reserve balances.
342	083-021	Library Operating Expenses	1,945	1,820	7,420	Expenses paid by Town: hydro, insurance, Telizon (photocopy charges ended in 2022). Includes inflationary increase and 5,700 donation to library computer reserve as part of waived council honorarium.
343		Sub-total	29,599	29,474	38,252	
344		Cultural Services				
345	084-020	Art Show Expenses	-	-	6,000	Event is generally revenue-neutral. Have budgeted revenue account as if the event is to be held in 2023.
346		Sub-total	-	-	6,000	
347		SUB-TOTAL RECREATION & CULTURE	193,598	187,225	265,231	
348		PLANNING AND DEVELOPMENT				
350	090-020	Planning expenses	12,566	12,200	20,000	Contracted planner assistance. Includes 10,000 re development of site alteration by-law or updates to zoning by-law.
351	090-021	Update Official Plan / Zoning	4,614	4,850	-	ZBL finalized in 2022. N/A for 2023.
352	090-022	LPAT Planning Appeals	-	2,000	-	
356	090-051	New Development Net Expenses (Revenue)	65,024	(1)	847	Costs previously accumulating in saleable inventory asset account were expensed in 2022 re Council decision to retain property for public park purposes. 2023 budget = YTD expenses.
357	091-020	Economic Development miscellaneous expenses	1,282	1,500	1,384	Budget includes TODS cost, Almaguin Highlands Community Guide.
358		SUB-TOTAL PLANNING & DEVELOPMENT	83,485	20,549	22,231	
359		Total Expenses	3,637,299	3,572,959	4,018,755	
360		TRANSFERS FROM (TO) RESERVES RE OPERATING ACTIVITIES				

	A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
367	029-001 (031-900)	From (To) Election Reserve	11,208	11,208	(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.
368	029-001 (031-901)	From (To) CUPE Reserve	(8,000)	(8,000)	12,566	Transfer existing reserve re anticipated CUPE negotiations costs in the year to produce net 2023 expense of 8,000.
369	029-001 (031-902)	From (To) UFCW Reserve	(1,500)	(1,500)	13,389	Transfer existing reserve re anticipated costs 2023 costs to produce net 2023 expense of 2,500.
371	029-001 (031-904)	From (To) Sick Leave Reserve	-	-	-	Existing reserve is sufficient to fund year-end balance of accumulated sick leave: no top-up required for 2023.
373	029-001	From Ralph Bice Wilderness Centre Reserve	-	9,620	9,924	Reserve balance at end of 2022. Earmarked for bursaries.
374	029-001 (081-900)	From (To) Dog Sled Reserve	2,305	2,560	8,305	Net Dog Sled Expense (Revenue).
375	081-900	Kearney contribution to Dog Sled Races (via transfer to Dog Sled Reserve)	-	-	-	Per May 29 budget meeting - no independent Kearney contribution required.
376	029-001 (081-903)	From (To) Regatta Reserve	(2,267)	800	800	800 from reserve re band shelter reserve contribution plus net Regatta expense (revenue).
377	029-001	From (To) KCC Reserve	(1,160)	-	-	
379	029-001 (032-900)	From (To) To Recreation and Culture Reserve	-	-	-	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.
380	SUB-TOTAL FROM (TO) RESERVES RE OPERATING ACTIVITIES		586	14,688	40,909	
381						
382	Total Revenues		4,783,498	4,612,002	5,108,499	
383	Less. Total Expenses		(3,637,299)	(3,572,959)	(4,018,755)	
384	Add Net from (to) Reserves re Operating Activities		586	14,688	40,909	
385	Net Operating Income		1,146,785	1,053,731	1,130,653	AMP target: increase enough to keep up with rising capital asset costs plus add 1% increase to close the infrastructure gap. 2023 target = 1,130,653
386						
387						
388	CAPITAL TRANSACTIONS - SOURCES OF FUNDING					
389	Grants, Deferred Revenue and Miscellaneous Capital Revenue					
390	028-003	Asset sale proceeds/insurance proceeds	75,000	79,000	11,500	2022 = trade-in of excavator. 2023 = estimated proceeds from sale of 2012 GMC Sierra (1,500) and sale/trade-in of '07 Sterling (10,000).
391	028-002	Sale of surplus lands/local improvement charge	-	404,114	-	Further investigation of saleable properties required in 2023.
392	025-001	Donations	-	1,000	4,000	ATV club donation re new side by side for Fire Department.
395	021-712	Elderly Person's Special Grant	-	-	-	22/23 grant applied to specific aspects of KCC renovation. Removed after June 26 budget draft.
397	021-007	ICIP: COVID-19 Resilience Funding (Municipal Complex Retrofit and Expansion)	6,133	100,000	93,867	Balance of grant re HVAC portion of reno.
402	021-005	NORDS Funding	-	-	-	Funding is currently earmarked for Chetwynd Road rehab, deferred in the 2022 budget. Allocation = 96,994.28/yr for 5 years for years ending March 31/22-March 31/26. Is stackable with other funding programs. Accumulated funding available in 2023: 290,983 (3 years)
403	021-802	Federal Heritage Grant - Mirror Bay	-	4,000	-	2022 grant refunded as project not undertaken.
404	021-504	OCIF - Formula-based funding	123,960	153,227	207,734	All available funding applied to gravel application and pavement deficiency at Cashman Creek Bridge.
408	021-002	Gas Tax Deferred Revenue	-	109,728	119,568	Applied to cost of slurry seal Rain Lake Road and SST Lawson's.
409	021-821	NOHFC - KCC renovation	260,800	-	739,200	Up to 1,000,000 for KCC renovation

A	B	N	O	Q	T
5	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget
410	028-801	Parkland Deferred Revenue - Public Recreation Purposes	-	13,778	21,722
411		Sub-total	465,893	864,847	1,197,591
412		Transfers from Reserves for Capital Purposes			
413	029-001	Capital Asset Reserve	-	-	
414	029-001	Modernization Funding Reserve	-	337,316	337,316
416	029-001	Building Reserve		450,000	450,000
422	029-001	Fire - air bottle fill station and air pack reserves	68,000	68,000	-
423	029-001	Fire - Fire Truck reserve	-	-	321,074
424	029-001	Bridge and Culvert Reserve	-	-	-
425	029-001	Reserve for Public Works Equipment	169,143	169,143	-
426	029-001	Recreation and Culture Reserve	-	143,489	143,489
427	029-001	KCC Kitchen Equipment (Trillium) Reserve			25,800
428	029-001	Trail Development Reserve			5,000
429					
431		Sub-total	237,143	1,167,948	1,282,679
432		Total sources of funding - capital transactions	703,036	2,032,795	2,480,270
433					
434		USES OF FUNDING			
435		Net Long-term Debt Repayments			
438	040-723	Principal - 2007 E-One Pumper/Tanker Loan	8,865	8,865	9,302
439	040-724	Interest - 2007 E-One Pumper/Tanker Loan	4,329	4,329	3,892
448	050-728	Principal - West Bay Road Bridge	13,934	13,934	14,407
449	050-729	Interest - West Bay Road Bridge	1,023	1,023	550
452		Sub-total	28,151	28,151	28,151
453		Capital Expenditures			See itemized list of capital items for details.
454	032-800	Capital - Administration	-	-	48,045
461	032-802	Land Exchange	-	271	-
462	040-800	Fire Dept - Pumper			511,635
463	040-800	Fire Dept - Other Capital Purchases	144,860	152,585	65,900
470	044-800	Building Dept - Capital Purchases	12,728	12,000	10,672
472	050-801	Capital - PW building and equipment	247,514	246,291	334,632
473	050-802	Capital Road Construction	131,361	512,955	405,073
475	050-803	Bridges & Culverts Capital	(34,211)	-	-
477	060-800	Transfer Station Capital	-	-	40,000
480	080-801&803	Boat Ramps & docks special projects	-	-	135,374
481	080-802	Parks Capital	-	35,257	-
482	080-804	Lion's Park Capital	-	-	-
489	080-806	Capital - Island Lake Parking Lot	45,215	40,277	-
490	082-800	KCC Capital	731,484	2,158,830	1,972,260
492		Sub-total	1,278,951	3,158,466	3,523,591
493		Transfers to Reserves for Capital Purposes/Extraordinary Items			
494	032-900	Provision for Working Funds Reserve	-	-	184,623
501	050-900	To Bridges & Culverts Reserve	240,000	240,000	240,000
502	050-900	To Reserve - Public Works Equipment	-	-	167,819
504	070-900	To Reserve - Muskoka Hospital			108,750
505	081-902	To Regatta Band Shelter Reserve (re Trillium Requirement)	800	800	800
509		Sub-total	240,800	240,800	701,992
510					
511		Net Long-term Debt, Capital and Reserve Expenditures	(844,866)	(1,394,622)	(1,773,464)
512					
513		Overall Budget			
514					
515	029-002	Prior Year Surplus (Deficit)	340,891	340,891	642,811
516		Net Operating Income	1,146,785	1,053,731	1,130,653

	A	B	N	O	Q	T
S	Account #	Description	2022 Projected	2022 Budget	2023 Draft Budget	Comments
518		Net Capital and Reserve Expenditures	(844,866)	(1,394,622)	(1,773,464)	
519						
520		Net Income (Deficit) (must = 0 for balanced budget)	642,811	-	0	
521						

Itemized Capital Budget 2023

July 13, 2023

2023 CAPITAL PROJECTS

	Special Funding Notes
Administration (032-800)	
Server	30,000
Council chambers audio system - actual ytd cost	13,045
3 computer upgrades, printer, monitor	5,000
	<u>48,045</u>
Fire Department (040-800) (Paul's itemized list has been regrouped between capital, small equipment and building mtce)	
1/5th share - training burn facility	20,000
3 sets bunker gear	9,000
Propane furnace	10,400
2 door openers (budgeted under building maintenance)	-
2002 Pumper Replacement	511,635 Fire truck reserve - 321,074
ATV - existing ATV to be transferred to Parks for trail maintenance	26,500 4,000 ATV club donation. 5,000 trail development reserve
Dry hydrant - no incremental costs	<u>577,535</u>
Building Department (044-800)	
2 desks and miscellaneous purchases re WSIB requirements per actual invoices	5,672
Computer for permit clerk position - cost estimate per Matt	<u>5,000</u>
	<u>10,672</u>
Public Works Building and Equipment (050-801)	
Sand shed - removed June 26 budget meeting	-
Combination Plow/Sander including plow equipment - based on quotes received.	333,000 10,000 estimated trade-in/sale proceeds from '07 tandem
PW laptop - actual price	1,632
Speed radar sign - removed June 26 budget meeting	<u>-</u>
	<u>334,632</u>
Road Construction (050-802)	
Clam Lake Road relocation: engineering only in 2023. Based on Tatham high estimate for work up to recommendation for award of construction contract. Actual construction in 2024	58,000
DST 2 km Clam Lake Rd (ending at new construction) - complete in conjunction with relocation in 2024	-
Slurry seal 2.5 km Rain Lake Road - based on quote - applied gas tax	89,040
Culvert patch on Lynx Road - based on quote	2,544
SST 1 km Lawson's - based on quote - applied gas tax	30,528
Pavement at Cashman Creek Bridge (previous contract deficiency) - cost based on quote received - applied OCIF	50,683
3.4 km Chetwynd Road: from end of 2021 project to Island Lk Rd Section 0036 - project deferred to 2024	-
Use of 2022 gravel inventory (16,600 tonnes) for gravel road resurfacing - applied OCIF	80,178
Aggregate resources fee on 16,600 tonnes of gravel	9,100
Belly dump gravel - per calculation below	85,000
	<u>405,073</u>
	Deferred Grants Available for Roadwork
	Gas Tax 170,881
	NORDS 290,983
	OCIF 207,734
	<u>669,598</u>
	NORDS funding currently earmarked for this project

Itemized Capital Budget 2023

July 13, 2023

Bridges and Culverts (050-803)

Transfer Station Capital (060-800)

Transfer station trailer, outfitting, and disposal of existing
Compactors for both transfer stations - to be investigated in 2023

40,000
-
40,000

Senior's One Time Grant Expenses

23/24 expenses are operating expenditures. 22/23 grant expenditures
relate to specific items in KCC renovation costs

-
-

Trail Development (080-800)

Transfer existing fire ATV to parks - no incremental costs
Resolution 04-09-03-2023 - widening of Dog Sled trail in consultation with
Dog Sled Committee. No incremental cost

-
-
-

Parks Boat Ramps & Docks (080-801)

Sand Lake Boat ramp repair - based on quote

Parkland funds
135,374 21,722
135,374

Parks (080-802)

Dog sled tent to be funded by Dog Sled Committee - no incremental cost
to Kearney

-
-

Lion's Park (080-804)

Lion's Park work to be funded by Lions - no incremental cost to Kearney

-
-

KCC (082-800)

HVAC and KCC gym/kitchen renovation:

Construction contract up to change order 21 (June 21/23, basketball backstops) plus non-refundable HST	2,145,498	NOHFC grant - balance	739,200
Subsequent known approved changes:		ICIP-COVID-19 Resilience grant - balance	93,867
175 kw generator - 276,301 already included in original contract (vs 178,996 May 29 estimate)	-	Modernization Funding reserve - balance	337,316
Septic system - Conservation Authority (LEA estimate)	4,500	Building reserve - balance	450,000
Septic system - design/investigation - actual invoice received	2,216	Rec & Culture reserve - balance	143,489
Septic system (cost estimate per May 29 budget meeting)	100,000	22/23 Senior's special grant-removed	-
Septic system change order #23-Bradanick septic investigation	15,578	KCC Trillium kitchen equipment reserve - balance	25,800
Construction Contingency (5% of original contract price)	91,578	Total of above funding	1,789,672

Building permit, signage, purolator 25,900

Engineering/design/contract management fees 2022 estimate = 10% of
construction (actual to March '23 = 193,937) 226,800

Quotes received for equipment: stage, sound system, volleyball posts,
tables & chairs, utility carts, sound system, stools 70,985

Additional outdoor shed to achieve total NOHFC for category as of June 21 11,000

Less costs incurred in 2022 (731,484)

Subtotal - KCC gym/kitchen/HVAC reno 1,962,571

Other KCC capital:

Renovate former MNRF room for building department use	7,150
1 laptop (Mike) - actual ytd cost	1,632
Replace 3 fire bells with horns to match renovations	907

1,972,260