



THE CORPORATION OF THE TOWN OF KEARNEY

By-law No. 2022 - 25

**Being a By-law to provide for the
Adoption of the 2022 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 2022;
2. That this 2022 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 TIME, THIS 7th DAY OF July, 2022.

THE CORPORATION OF THE
TOWN OF KEARNEY



Carol Ballantyne, Mayor



Brenda J. Fraser, Clerk

READ A THIRD TIME AND FINALLY PASSED ON THIS 7th DAY OF July, 2022.

THE CORPORATION OF THE
TOWN OF KEARNEY



Carol Ballantyne, Mayor



Brenda J. Fraser, Clerk

**Appendix 'A'
to By-law 2022-25**

The Corporation of the Town of Kearney

Budget 2022

See attached

	A	B	L	M	N	P	S
1	TOWN OF KEARNEY						
2	2022 Draft Budget						
3	July 6, 2022						
4							
5	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
12	REVENUES						
13	Net Taxation Revenue						
14	020-001	Tax Levy - Set-up Taxes (includes payments in lieu of taxes)	3,764,728	3,837,008	3,837,011	4,023,596	OPTA's adjusted 2021 levy = 3,894,173 (1% levy increase = 38,942). Levy % increase reduced by 1% per June 29 meeting. Now = a 3.32% levy increase.
15	020-001	Tax Levy - Set-up Taxes- area rating	2,663	2,663	2,663	2,663	
17	020-002	Supplementary Taxes	-	17,407	15,000	15,000	
18	032-060	Property Tax Write-offs	(10,003)	(3,712)	(8,000)	(8,000)	
19	020-201	Education Levy - English Public	(543,703)	(550,616)	(548,508)	(558,350)	2022 rates and distribution known as at April/22.
20	020-202	Education Levy - French Public	(3,133)	(3,134)	(3,134)	(3,310)	
21	020-203	Education Levy - English Separate	(36,162)	(36,118)	(36,154)	(34,770)	
22	020-204	Education Levy - French Separate	(7,895)	(7,841)	(7,841)	(7,810)	
23		Sub-total	3,166,495	3,255,658	3,251,037	3,429,019	
24							
25		Operating Grants					
26	021-001	Mun. Support - OMPF	729,400	710,100	710,100	701,900	Per levy notification.
28	021-007	Safe Restart (COVID-19) Funding	157,400	64,280	63,404	-	N/A in 2022.
29	021-003	Summer Students Grants	-	-	-	-	N/A in 2022.
30	021-008	FCM Asset Management Grant	-	18,000	18,000	-	N/A in 2022.
31	021-023	OPP Detachment Revenue	1,882	960	1,420	1,300	3-year average.
32	021-401	Fire Safety Grant	-	4,800	4,800	-	N/A in 2022.
33	021-421	Provincial Offences Act Revenue	587	6,894	4,000	5,500	2021 includes distribution for 5 quarters.
34	021-422	CSPT-prisoner transportation	1,951	1,633	1,893	1,457	Notification received March/22.
35	021-423	OCLIF (Cannabis) funding	-	8,657	6,981	3,700	Balance of funding available to cover cannabis-related costs incurred = 11,343. Anticipate 2022 = completion of cannabis regulations.
36	021-441	CBO cost-share Magnetawan	115,939	80,820	144,700	-	N/A in 2022.
37	021-442	McMurrich/Monteith CBO services	14,500	-	-	-	N/A in 2022.
38	021-451	By-law Enforcement cost-share Other Municipalities	-	-	22,490	-	Cost-share not currently included in revenue or expenses.
39	021-502	Aggregate Resources Trust	3,293	3,649	980	3,880	3-year average.

	A	B	L	M	N	P	S
5	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
41	021-601	Recycling/Hazardous Waste Grants	45,488	52,074	50,685	78,580	The Kearney catchment area is moving to full producer responsibility in 2025. Last blue box payments to be received by Kearney in 2025, based on 2023 Datacall. Budget based on blue box per notification (77,580); electronics (1,000).
42	021-711	Elderly Persons Operating Grant	9,106	7,944	7,775	10,225	Increased re re-opening of KCC in April.
43	021-712	Elderly Persons Special Grant	10,027	9,581	5,346	6,741	Reflects 2022 expenditures re 21/22 grant (expires at end of March '22). If 22/23 grant available, will be spent on capital items.
45	021-723	Senior's Community Grant	5,265	-	-	-	N/A in 2022.
47	021-821	Provincial Water Works Grant	1,365	820	4,000	4,000	=expenses in account 082-021 to a maximum of 4,000. Generally don't expend full grant.
48	021-901	NOHFC - Intern	9,571	21,929	21,929	-	Approved NOHFC grant for a building inspector intern removed per June 6 meeting. Have also applied for Comm & Public Relations Admin Assistant grant, status unknown.
51		Sub-total	1,105,775	992,140	1,068,503	817,283	
52		User Fees					
53	022-321	Tax Certificates	2,844	3,035	2,430	2,590	3-year average.
54	022-322	Fax & Photocopy Revenue	707	18	-	200	Minimal revenue since KCC closure. YTD 2022 = \$96
55	022-324	Tax Sale Fees & Proceeds	2,790	-	-	1,500	Two sale proceedings expected to be finalized in 2022.
56	022-401	Fire Department Miscellaneous Revenue	485	4,174	1,000	2,170	E.g., burning fines, MTO response revenue. 3-year average.
57	022-441	Bldg Dept - Zoning Compliance	2,174	2,300	3,500	3,000	
58	022-442	Bldg Dept -Abandoned Permits	2,602	2,736	1,000	5,000	Revised June 15 re YTD revenue
59	022-443	Bldg Dept -Special Inspections	-	800	2,000	1,000	
60	022-491	911 Civic Number Signs	636	939	600	700	3-year average.
62	022-601	Transfer Station Tipping Fees/Other (scrap metal) Revenue	20,048	24,573	18,020	20,110	3-year average.
63	022-810	Christmas Committee Revenue	-	250	-	-	Nothing anticipated.
64	022-811	Kearney Dog Sled Races Revenue	21,877	-	-	-	Event cancelled for 2022.
65	022-812	Regatta/Fireworks Revenue	37	-	-	13,000	Based on 2019 revenue.

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5	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
66	022-813	Recreation Programs	-	-	300	2,800	Baseball and fitness class receipts (April-June). Transfer from reserve for public recreation and culture not available in 2022 as reserve 100% expended on KCC kitchen renovations.
67	022-814	Swim Programs	-	-	-	-	N/A in 2022.
68	022-821	KCC Revenue	4,246	1,547	4,000	4,000	KCC committee revenue re fundraising.
69	022-841	Art Show Revenue	135	112	-	110	Interest only. Event cancelled for 2022.
70	022-901	Planning Revenue	10,126	8,430	9,880	9,000	3-year average.
71	027-001	By-Law Enforcement Revenue (fines)	-	25	-	300	
72		Sub-total	68,706	48,939	42,730	65,480	
73		Licenses/Permits					
74	023-001	Lottery License Revenue	1,348	333	1,030	650	3-year average.
75	023-002	Trailer Permits Revenue	4,680	3,960	4,000	4,000	
76	023-003	Marriage Licence Revenue	-	-	-	500	
77	023-401	Fire Permits and Inspection Revenue	2,111	4,557	1,140	2,510	3-year average.
78	023-441	Building Permits Revenue	154,986	124,907	91,200	175,000	Revised June 15 based on YTD revenue of \$140,000.
79	023-461	Dog Tag Revenue	27	154	25	150	Based on 2021 revenue.
80	023-501	Entrance Permit Revenue	4,989	4,200	3,310	4,200	Excepted to match 2021 revenue.
81		Sub-total	168,141	138,111	100,705	187,010	
82		Rental Income					
83	024-821	Community Hall - Gym Rentals	458	415	-	-	No rentals anticipated for 2022 re renovation.
84	024-822	Seniors Lounge	-	-	-	740	Elections Ontario rental added June 15.
85	024-823	MNR Room	7,949	11,825	11,825	12,061	2% CPI increase as per 4-year agreement. Based on rental for full period. Current agreement ends in 2022.
86		Sub-total	8,407	12,240	11,825	12,801	
87		Donations					
88	025-001	General Donations	-	200	-	-	
89	025-501	Scarborough School Board Donation	10,400	10,470	10,470	10,899	Based on Jan-June bill already issued: \$5,449.64
90		Sub-total	10,400	10,670	10,470	10,899	
91		Interest					

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Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
92	Bank Interest	71,731	69,188	50,000	49,000	Expect significant decrease in 2022 re \$12,000 less earned on GICs to maturity in September and anticipated reduction in bank balance re use of reserves for capital projects.
93	Interest On Taxes	31,999	24,927	25,000	38,000	Per budget meeting May 16: discontinue 0% late payment penalty on current taxes, effective September 1/22.
94		103,730	94,115	75,000	87,000	
95	Sales and Miscellaneous Revenue					
98	Centennial Committee Revenue	300	-	290	210	Book sales. 3-year average.
99	Miscellaneous revenue	77,179	16,608	1,500	2,300	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. 2021 balance includes \$14,268 re sra sales (2020 - \$75,711).
100		77,479	16,608	1,790	2,510	
101						
102	TOTAL REVENUES	4,709,133	4,568,480	4,562,060	4,612,002	
103						
104	EXPENDITURES					
105	GENERAL GOVERNMENT					
106	Council Expenditures					
107	Council - Honorariums	48,000	48,000	46,400	45,600	Current rates until end of year. Waiving of one council fee for May-Oct months.
108	Council EHT & CPP	1,130	1,185	1,099	1,064	Reduction re waived Council fee for 6 months.
109	Council - Sundry Expenses	1,883	2,192	2,000	2,100	GoTo meetings (\$30/m), staff Christmas turkeys (\$1,575 in 2021), misc purchases
110	Council - Insurance	1,580	1,476	1,476	1,521	Final insurance distribution. 17.6% increase in total insurance for 2022.
111	Council - Training, Dues & Mileage Expense	1,527	500	2,000	500	Defer new Council training until 2023.
112	Council - Donations	1,550	3,572	3,850	1,000	YTD = 500 hatchery. 500 balance for remainder of year per May 16 budget meeting.
113		55,671	56,926	56,825	51,785	
114	Election Costs					

	A	B	L	M	N	P	S
S	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
115	031-020	Election Expenses	154	546	200	19,000	Previous election cost, excluding internal labour = 11,804. Datafix '22 = 10,176 vs 4,217 in 2018.
116		Sub-total	154	546	200	19,000	Significant postage increase.
117		Administration wages and benefits					
118	032-001	Administration wages and benefits	322,748	335,440	351,700	347,200	Includes Communications/Public Relations coordinator commencing Aug 1.
120	032-701	Unfunded sick leave liability	(5,686)	1,299	-	-	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	4,274	1,428	5,000	-	Not required in 2022.
122	032-002	Years of Service Awards-all departments	105	2,085	870	600	1 15-yr, 1 10-yr, 1 5-yr.
123	032-003	Recognition Awards-all departments	1,000	1,000	1,000	1,000	
124		Sub-total	322,441	341,252	358,570	348,800	
125		General Government Operating Expenses					
126	032-020	Office Postage, Supplies and Sundries	8,367	9,290	8,900	10,125	Major components re distribution of tax bills have increased by average of 10% over 2021 to date. Neither 2021 or 2022 includes any exceptional items.
128	032-023	Computer and Equipment Maintenance	19,887	26,480	25,500	32,700	Account includes internet (less 1/2 charged to library), Munisoft/Paymate/GoDaddy/Office/Dropbox licenses, Global Terminals, photocopier supplies/contract and computer repairs N.Nerds. 5-year Wi-fi license expires in 2022 (2017 cost = 9,865). NetSpectrum switch will have virtually no impact for gen govt monthly cost for 2022. However, 3,287 estimate to reconfigure admin and building department computers).
129	032-025	CGIS Expenses	7,960	10,514	10,515	12,070	Current billing plus COOP imagery payment made in April 2022.
130	032-026	Advertising	699	265	1,000	500	
131	032-027	Association Dues	4,878	4,955	5,000	4,950	Based on YTD plus o/s renewals.
132	032-030	Telephone	5,521	5,362	5,600	5,520	Anticipating 460/m.
133	032-031	Hydro	3,966	3,619	4,050	4,160	5% increase over 2020.
134	032-035	Insurance - Administration	37,899	37,185	37,185	47,965	Final insurance distribution.
135	032-036	Insurance - Deductible	-	-	5,000	25,000	Contingency for developing issues.

S	A	B	L	M	N	P	S
	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
136	032-040	Training & Professional Development	2,009	1,174	3,000	13,000	Includes 1st aid/cpr and violence & harassment training for all departments. Actual will be split among departments.
137	032-050	Property Assessment	57,128	56,709	56,709	56,389	
138	032-051	Contracted Services -Legal/Title Searches	7,398	11,100	11,000	30,000	General matters. YTD paid = 9,861
139	032-052	MFIPPA/IPC Legal Expense	2,486	784	5,000	500	No known issues.
140	032-057	CUPE Negotiation Costs - Legal/other	18,559	24,892	10,000	-	Cost of previous negotiations = \$43,500 (high re number of meetings). Budget \$8,000 transfer to reserve in non-negotiation years.
141	032-058	UFCW Negotiation Costs - Legal/Other	10,551	2,378	2,000	-	Existing UFCW contract expires at end of August 2022. Cost of previous = \$13,200. Remaining reserve balance = \$11,889. Budget \$1,500 transfer to reserve and transfer from reserve if negotiations occur in 2022.
142	032-053	Auditor	12,577	13,432	13,000	14,240	New tender required for 2022. Estimate based on 2021 actual plus 6%
143	032-054	Contracted Accounting	24,066	58,803	45,000	45,000	20,000 to end of April (inc. of 52 hours (27%) vs comparable 2021). 2021 included 24,273 AMP, 34,530 regular.
144	032-055	Contracted Engineering	-	-	5,000	-	Contingency for grant applications/miscellaneous consulting: not considered necessary for 2022.
146	032-065	Bank Charges & Interest	3,355	3,109	2,700	4,000	Bank charges and late payment fees.
147	032-100	Mileage Expenses	138	89	400	200	
148	032-802	Land Expropriation	899	-	-	-	N/A in 2022.
149		Sub-total	228,347	270,141	256,559	306,319	
150		SUB-TOTAL GENERAL GOVERNMENT	606,612	668,864	672,154	725,904	
151		PROTECTION					
152		Policing					
153	042-020	Policing	331,596	320,964	320,969	310,445	Per notification received in September 2021.
154		Sub-total	331,596	320,964	320,969	310,445	
155		Fire and First Response					
156	040-001	Fire wages and benefits	47,999	48,327	48,100	52,500	
158	040-005	Deputy Chief	-	-	-	-	
159	040-003/ 040-040	Volunteer Compensation and Training	37,960	53,833	48,000	62,000	Timesheet-based honorariums (2022 estimate 52,000) and training (10,000).
161	040-010	Volunteer WSIB, EHT	2,297	4,770	2,840	3,100	

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162	040-020	Administrative Expenses	3,091	4,434	4,600	5,470	Office supplies, internet, photocopier, association dues, personal medicals, mileage. Switch to NetSpectrum internet. Estimated additional 2022 internet cost = 870. 2022 also includes 430 re a CGIS digital Township map.
164	040-022	Public Education/Prevention	668	1,490	3,000	3,000	
165	040-023	Repeater Tower & Dispatch Services	5,833	5,905	5,300	6,070	Spectrum re Pevensey repeater tower&internet, Parry Sound dispatch services and Fluent MS Who's responding. (From 2021 potential updates to repeater tower - for power: \$150/m to get on the battery bank at the Pevensey tower-no adjustment to 2022 budget currently made).
166	040-025	Equipment Maintenance	7,921	6,353	10,000	8,500	Radio license, maintenance of bunker suits and other equipment. Left at 2021 budget level less small equipment in 2021.
167	040-026	Small Equipment Purchases - NEW ACCOUNT FOR 2022 (comparable 2021 expenses removed from account above)		1,346		7,642	4 pairs boots (2,531); gloves and balaclavas (2,400); disinfectant fogger with disinfectants (861); smoke machine for training (100); exhaust fan (200); 6" floating strainer (1,550). Per May 16 budget meeting, gas monitor removed (1,500).
168	040-030	Telephone	811	810	830	830	Bell and Telizon. (Currently 68/m)
169	040-031	Hydro/Heat	6,355	6,369	6,480	8,360	Electricity, furnace fuel and generator propane. Estimating 30% increase in fuel ptn and 5% increase in electric. Additional hydro re NetSpectrum commencing May = 360.
170	040-032	Building Expenses	2,242	1,183	3,000	4,000	Building, furnace, water system, generator maintenance. Includes ytd overhead door repair. Excludes additional estimate to replace damaged sections of doors (3,840)
171	040-035	Fire Dept - Firefighters and General Insurance	20,543	25,769	25,769	26,515	Final insurance distribution.
173	040-041	Joint Training Officer	16,682	16,682	18,580	17,182	Kearney share of joint training officer. Per Training Committee budget 2022.
174	040-042	Uniforms	1,581	3,734	4,400	4,600	
175	040-060	MNR Fire Agreement	6,958	7,009	7,100	7,265	Fire protection Crown land. Agreement with annual CPI increase in place for 2017 - 2022. (2022 CPI increase = 4% per notification)
176	041-021	First Response - Medical Supplies	2,665	500	2,800	2,500	Masks, gloves, COVID supplies.
177	040-100	Vehicle Expenses	11,842	14,682	14,000	16,000	Vehicle operation and maintenance expenses.

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S	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
178		Sub-total	175,447	203,195	204,799	235,534	
185		Building, By-Law & Animal Control					
186	044-001	Building Dpt. wages and benefits	218,193	212,383	266,200	228,700	Intern building inspector removed per June 6 meeting.
188	044-002	Building Dpt. wages and benefits administration	4,737	34,693	37,150	31,900	2021 = share of joint admin/bldg position. 2022 = building dpt permit clerk/administrative assistant commencing August 1.
189	044-010	Building Dpt. staff recruitment / contracted services	970	-	2,000	-	Removed per June 6 meeting
190	044-020	Building Department Office Expenses	1,235	2,986	2,080	5,000	Office supplies, postage specifically related to building dpt. 2021 included 1,080 re toner for multi-function printer.
191	044-027	Building Department - Memberships	302	752	1,200	1,000	2022 YTD plus Voyageur chapter dues, 1 OBOA membership, 1 quartz
192	044-040	Building Department - Training and miscellaneous costs	3,744	877	10,000	10,000	
193	044-041	Building Department - ITC adjustment on shared expenses	(75)	(12)	-	-	N/A in 2022.
195	044-057	Building Department Legal Expenses (shared)	4,967	839	10,000	-	N/A in 2022.
196	044-058	Building Department Legal Expenses (TOK only)	409	10,614	25,000	40,000	25,000 re deductible on claims against the Town; 15,000 re claims initiated by Town.
197	044-100	Building Department - Mileage/vehicle expenses	9,064	6,475	14,000	14,000	Budget includes operating costs of Town vehicle (license, insurance, fuel, maintenance and lighting) and supplementary mileage.
198	045-001	By-Law enforcement Wages	15,770	39,059	54,000	69,800	Currently budgeted as Kearney-only. Average of 60 hours/pay pd.
199	045-020	By-Law - Mileage/Expenses (Kearney only)	2,552	6,327	2,000	7,000	Includes laptop (1,200).
200	045-021	By-Law Property Cleanup/Impound (Kearney only)	-	1,151	10,000	10,000	
201	045-023	By-Law Training		763	4,600	3,850	
202	045-058	By-Law Legal				7,500	
203	046-020	Animal Control	1,657	1,670	1,688	1,752	Vet unit and SPCA. 5% increase in SPCA in 2022.
204		Sub-total	263,525	318,576	439,918	430,502	
205		Emergency Measurers					
206	049-020	Emergency Measurers Expenses	882	763	1,500	1,000	OPP PSAP annual bill (472), 911 numbering.
207		Sub-total	882	763	1,500	1,000	
208		SUB-TOTAL PROTECTION	771,450	843,498	967,186	977,481	
209		TRANSPORTATION					

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210		PW - Overhead					
211	059-001	PW - Wages & Benefits holding account	463,542	513,846	568,300	492,700	Includes lead hand for 1/2 year.
213	050-020	Garage - Bldg & Equipment Supplies and R&M	12,026	16,164	15,000	14,000	Includes recurring charges: internet, pest control and misc. supplies. 2021 included atypical expenses of 3,700 (e.g., 2,585 re generator rprs). Estimated additional \$870 in 2022 re switch to NetSpectrum
214	050-030	PW - Telephone & Radio	4,058	4,238	4,000	4,300	Radio air time, phone and cell.
215	050-031	Garage - Hydro/Heat	9,576	10,049	9,770	12,000	Electricity and furnace fuel. Estimate 30% increase on propane ptn and 5% on electric.
216	050-035	PW - Insurance	19,655	27,867	27,867	31,783	Final insurance distribution.
217	050-040	PW - Employee Expenses & Training	6,575	4,012	6,000	4,200	Clothing allowance (350/employee net of HST rebate) and training (2,300).
218	050-050	PW - Road Needs Study	14,732	11,490	10,844	-	N/A in 2022.
219			530,165	587,666	641,781	558,983	
220		Public Works Equipment					
221	050-100	Public Works - All Vehicles Diesel Fuel	44,925	42,909	64,500	61,000	Charges to end of March 2022 are 40% higher than 2021. Diesel costs continue to rise dramatically. Budget based on 2021 + 40%.
222	050-105	2012 GMC Sierra - fuel, license and repairs	9,232	7,143	-	6,900	Plan to use until license expires at end of Oct '22, then sell (est. proceeds in capital section = 4,000)
224	050-106	2021 Dodge - fuel, license and repairs		353	5,300	8,400	Based on 2021 fuel for 2012 GMC Sierra.
225	050-115	License and Repairs - 2007 Sterling Tandem	3,364	2,883	-	-	No longer in use. Plan to use as trade-in when '08 replaced.
226	050-120	License and Repairs - 2008 Sterling Tandem	18,353	25,528	25,000	26,250	Plan to use for 1 more winter. Increased budget by 5%.
227	050-121	License and Repairs - 2016 Freightliner	10,117	16,651	10,000	10,500	Annual expense (2016 to 2022) will include amortization of 7-year extended warranty (annual cost of 815.53). Increased budget by 5%.
228	050-122	License and Repairs - 2019 Ford 550	5,071	4,329	5,000	5,250	Increased budget by 5%
229	050-123	License and Repairs - 2020 Freightliner	9,039	2,985	10,000	10,500	Increased budget by 5%
230	050-125	Repairs - Sanding Unit for 1 Ton	3,142	581	1,000	1,050	Chains, etc. Increased budget by 5%

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232	050-135	Repairs - Caterpillar Excavator	7,419	5,553	8,000	5,000	New machine being delivered in May 2022. No specific repairs anticipated at present.
234	050-145	Propane/Repairs - Equipment Steamer	-	226	300	300	Propane only.
235	050-155	Repairs - Grader	7,544	13,438	10,000	10,500	2021 included 8,100 coolant leak repair. Increased budget by 5%.
236	050-160	Repairs - John Deere Backhoe	5,663	-	-	-	Expense account moved to transfer station in May 2020.
237	050-160	Repairs - 2020 CAT Backhoe	0	4,103	1,000	2,500	YTD repair (1,950) + oil changes.
238	050-165	Repairs - Trackless sidewalk machine	1,178	190	2,500	1,000	
239	050-166	Repairs - Sweeper	-	120	5,000	2,500	No brooms required in 2022.
240	050-170	Repairs - Public Works Trailer	1,513	1,983	3,000	1,050	Increased budget by 5%
241		Sub-total	126,560	128,977	150,600	152,700	
242		Roadways Maintenance					
244	051-020	Paved Rd - Cold Patch/Patching	4,847	5,951	6,000	3,050	1 load cold patch.
245	051-021	Paved Rd - Sweeping	608	2,919	3,000	3,100	Own source - budget re brooms.
246	051-022	Paved Rd - Line Painting	7,123	7,123	12,000	9,875	Annual maintenance: stop blocks and parking lots. Estimate per contractor.
247	051-023	Stormwater System Maintenance		1,526		1,600	2021 + 5%
248	052-020	Unpaved Rd - Gravel	5,635	7,049	10,000	5,000	Includes Aggregate Resources fee (5,200 in 2019; 400 in 2020; 388 in 2021). 27,823 crushed granite in inventory at the end of 2021 to be used for capital projects. 10,000 cu m tender in capital. Minimal required for spot improvements.
249	052-021	Unpaved Rd - Dust Control	33,313	33,822	39,720	35,500	2021 + 5%
250	052-022	Unpaved Rd - Gravel Pits	-	358	-	3,200	3,000 to strip Shanty + license fee.
251	052-023	Unpaved Rd - Armour Mtoe Agreement	3,358	3,358	3,358	3,358	Armour maintenance agreement.
252	053-020	Bridges & Culverts - Bridge Maintenance/Inspections	5,635	4,838	6,300	5,000	OSIM inspection not required in 2022. Engineering review of culvert feasibility: Sucker Creek and Cashman Creek Road bridge.
253	053-021	Bridges & Culverts - Culverts	19,161	9,711	12,000	20,200	Per quote received: culverts all used for routine maintenance per June 6 meeting.
255	054-020	Roadside - Mowing/Brushing	6,205	5,666	6,500	7,400	Internal brushing; contracted roadside mowing. Increased 30% re fuel price increase.
256	054-021	Roadside - Signs	8,204	3,424	7,200	2,000	
257	054-023	Roadside - Guardrails	-	-	-	450	From 2021 inventory.

	A	B	L	M	N	P	S
5	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
258	055-020	Winter Crtl - Sand & Salt	51,816	41,122	60,000	70,000	45,000 in inventory at end of 2021 used in 2022. Additional 2 months of winter sand to be used.
260	055-021	Winter Crtl - Contracted Services				4,560	Per resolution 10(c)(ii)/04/02/2022 re Fowler's maintenance contract for 21/22 to 24/25 winter seasons. Seasonal cost per resolution split between related years.
261	056-020	Street Lights - Energy & Repairs	4,162	6,703	5,200	5,800	2021 hydro * 1.05 plus 2,500 repair contingency.
262		Sub-total	150,068	133,571	171,278	180,093	
263		SUB-TOTAL TRANSPORTATION	806,793	850,215	963,659	891,776	
264		ENVIRONMENT					
266	060-001	Transfer Station Wages and Benefits	70,757	72,554	70,800	65,600	Student removed per June 6 meeting.
269	060-021	Joint Waste Management	74,474	87,071	87,071	80,424	Per joint waste 2022 budget.
270	060-022	BFI - Recycling Pick-up	104,917	108,153	107,000	113,560	5% over 2021 actual.
271	060-023	BFI shingles/metal	11,023	6,002	11,200	6,300	5% over 2021 actual.
272	060-024	Transfer Station - Operating Expenses	6,822	4,258	7,000	3,000	Mileage between sites, employee clothing allowance, dump cards, portable toilets, miscellaneous maintenance at sites.
273	060-025	MNR Land Use Permits	173	-	173	173	Estimate = 2020.
274	060-026	Hazardous Waste Days	12,580	11,123	12,830	11,680	5% over 2021 actual.
275	060-031	Transfer Station - Hydro and Phones	3,345	3,984	3,410	4,060	2% over 2021 actual.
276	060-035	Transfer Station - Insurance (Backhoe)		333	333	368	Finalized insurance distribution.
277	060-060	Repairs - John Deere Backhoe	355	-	3,000	3,000	Repairs. 2,000 rpr ytd
278	060-100	Landfill Closure and Post-Closure (net of amt to be recovered)	6,742	15,504	13,229	12,070	Scheduled tasks per DM Wills contract plus outstanding work from 2021.
280		SUB-TOTAL ENVIRONMENT	291,187	308,982	316,046	300,235	
281		HEALTH SERVICES					
282	070-020	North Bay/Parry Sound Health Unit	24,928	24,928	24,928	25,748	Per Health Unit levy notification February.
284	070-021	Ambulance	121,378	114,593	114,593	122,326	Actual 2022 levy.
285	070-022	V of BF - Almaguin Highlands Health Centre/Ontario Telemedicine Network Contribution, physiotherapist contribution and AHHC operating contribution	6,545	500	500	7,053	Commitment of \$500/year for 2018-2022, other funding approved on an annual basis. Budget includes 2022 contributions to date plus additional request for 2,646.
288		SUB-TOTAL HEALTH SERVICES	152,851	140,021	140,021	155,127	
289		SOCIAL AND FAMILY SERVICES					
290	071-022	Eastholme - Levy	112,475	134,462	134,462	129,622	Per Eastholme levy notification received March.

	A	B	L	M	N	P	S
S	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
291	071-025	DSSAB	162,067	161,645	161,645	164,114	Per DSSAB levy notification received in Jan.
292	071-033	Seniors Room - One Time Grant Expenses	10,149	9,581	5,346	15,591	21/22 grant expenditures. If grant is approved for 22/23, will be used on capital renovations to the senior's room.
293	071-032	Seniors Grant - Kearney expenses	4,535	4,669	4,500	5,335	Accounting (2,700) and Grant Thornton review (2,035), r&m specific to senior's items (600). Review of internally-prepared financial statements discontinued for 2023.
294		SUB-TOTAL SOCIAL & FAMILY SERVICES	289,226	310,357	305,953	314,662	
295		RECREATION & CULTURE					
296		Parks Department					
297	080-001	Parks - Grass Cutting wages and benefits	9,154	11,779	11,340	11,950	Based on 2 students, 360 hours each. Increase in minimum wage effective January 2022.
298	080-020	Parks - Parks & Trails maintenance supplies	8,745	5,019	6,000	7,800	Student advertising, lawnmower gas&repairs, portable toilets, Main St. flowers (1,500). Estimated additional 2022 cost of 816 re addition of NetSpectrum Wi-Fi access (balance in capital).
299	080-025	Parks - Town Dock Hydro	460	344	380	360	5% over 2021.
300	080-090	Parks - Lions Park / Rink net of revenue including reserve trans	5,645	4,247	3,000	500	Boardwalk repairs
301	080-035	Parks/Recreation Insurance	10,803	11,674	11,674	14,262	Final insurance distribution.
302	080-100	Parks Vehicle - operating expenses	6,612	4,235	4,000	5,500	30% over 2021 (primarily = gas). No major mtrce anticipated.
303		Sub-total	41,418	37,299	36,394	40,372	
304		Recreation Programs					
305	081-001	Recreation - Swimming Wages & Benefits	-	-	-	-	No program in 2022.
306	081-020	Recreation - Program Expenses	5,449	1,165	300	7,200	Per June 6 meeting: fitness instructors from April to June only, baseball and Christmas contest.
307	081-021	Recreation - Swim Program Expenses	-	-	-	-	Recruitment advertising, misc supplies. No program in 2022.
308	081-035	Recreation - Events/Mun Liability Insurance	810	810	810	810	Per renewal policy.
309	081-050	KCC Committee	482	1,716	4,000	4,000	= revenue account 022-821.
311	081-051	Christmas Festival Committee	356	967	1,000	500	Children's treats.
312	081-501	Dog Sled Races Expenses	22,029	2,405	1,617	2,560	Expense = website costs and insurance, per renewal policy.
313	081-502	Regatta/Fireworks Expenses	-	-	-	13,000	Expenditures = revenue account 022-812.

S	A	B	L	M	N	P	S
Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments	
314		29,126	7,064	7,727	28,070		
315	Community Centre						
316	KCC - Salaries and Benefits	62,083	35,482	78,000	37,170	1 PT.	
318	KCC - Supplies and Maintenance Expenses	10,925	11,101	20,000	15,000	R&M, supplies, security and fire protection. Includes cost of laptop for sign To investigate P.S. ambulance re defibrillator.	
319	KCC - Water Operations & Maintenance	1,311	1,717	4,000	4,000	Grant covers expenses up to 4,000. Generally don't expend full grant.	
320	KCC- Cell Phones	199	117	420	-	Phone cancelled in 2021.	
321	KCC - Hydro/Heat	12,468	14,109	12,720	16,500	Electricity and furnace fuel. 5% increase in hydro and 30% increase in propane.	
322	KCC - Insurance	4,671	6,466	6,466	6,204	Final insurance distribution.	
323	KCC - Employee Expenses and Training	931	244	2,000	815	Training (water) and related travel expenses, clothing allowance.	
324		92,588	69,238	123,606	79,689		
325	Library						
326	Library Levy	24,400	22,378	22,378	27,654	Library draft budget adjusted for 2021 actual surplus/reserve balances.	
327	Library Operating Expenses	2,099	1,693	2,140	1,820	Expenses paid by Town: hydro, insurance, copier contract, Telizon.	
328		26,499	24,071	24,518	29,474		
329	Cultural Services						
330	Art Show Expenses	-	-	-	-	Event cancelled for 2022.	
331		-	-	-	-		
332	SUB-TOTAL RECREATION & CULTURE	189,630	137,672	192,245	177,605		
333	PLANNING AND DEVELOPMENT						
334	Planning wages and benefits	70,702	10,095	11,430	-	N/A in 2022.	
335	Planning expenses	2,925	14,382	25,000	12,200	Contracted planner assistance with: general matters (6,000); short-term rentals (2,500 re public meeting) ; cannabis regulations (ytd 3,700).	
336	Update Official Plan / Zoning	3,454	13,427	7,500	4,850	Mapping, planning services re zoning by-law and official plan. 4,350 charged to Apr 21/22 + 500	
337	LPAT Planning Appeals	7,486	6,761	5,000	2,000	None known at present.	
341	Economic Development miscellaneous expenses	2,461	9,039	3,500	1,500	Budget includes TODS cost (1,190), Almaguin Highlands Community Guide (\$224), Community Improvement Plan (36,000 not likely to happen in 2022)	

A	B	L	M	N	P	S
Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
342	SUB-TOTAL PLANNING & DEVELOPMENT	87,028	53,704	52,430	20,550	
343						
344	Total Expenses	3,194,776	3,313,312	3,609,694	3,563,340	
345						
346	TRANSFERS FROM (TO) RESERVES RE OPERATING ACTIVITIES					
029-001 (031-900)	From (To) Election Reserve	(2,240)	(2,240)	(2,240)	11,208	Use accumulated reserve for 2022 election costs.
029-001 (031-901)	From (To) CUPE Reserve	11,334	-	-	(8,000)	Transfer \$8,000/year in non-negotiation years.
029-001 (031-902)	From (To) UFCW Reserve	3,111	-	-	(1,500)	Top up existing reserve to meet expected costs. Transfer from reserve if negotiations started in 2022.
029-001 (031-903)	From (To) COVID-19 Reserve	(59,079)	49,079	43,079	-	COVID-19 operating funding/reserve fully utilized in 2021.
029-001 (031-904)	From (To) Sick Leave Reserve	(6,628)	(4,584)	(4,584)	-	Amount required to fund year-end balance of accumulated sick leave. No transfer required in 2022.
029-001 (081-900)	From (To) Dog Sled Reserve	152	2,405	1,617	2,560	Net Dog Sled Expense (Revenue). 2022 = insurance and website costs.
029-001 (081-902)	From (To) Regatta Reserve	763	800	800	800	800 from reserve re band shelter reserve contribution plus net Regatta expense (revenue).
029-001	From (To) KCC Reserve	(3,764)	169	-	-	
029-001 (032-900)	From (To) To Recreation and Culture Reserve	(75,527)	(10,801)	2,300	-	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.
361	SUB-TOTAL FROM (TO) RESERVES RE OPERATING ACTIVITIES	(131,878)	34,828	40,972	5,068	
362						
363	Total Revenues	4,709,133	4,568,480	4,562,060	4,612,002	
364						
365	Less: Total Expenses	(3,194,776)	(3,313,312)	(3,609,694)	(3,563,340)	
366	Add: Net from (to) Reserves re Operating Activities	(131,878)	34,828	40,972	5,068	

	A	B	L	M	N	P	S
S	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
367		Net Operating Income	1,382,479	1,289,997	993,338	1,053,730	AMP target: increase enough to keep up with rising capital asset costs plus add 1% increase to close the infrastructure gap. Reported CPI at May 31 = 7.7%, but actual asset cost increases appear to be significantly higher. July 6/22 budget = 6% increase in net operating income.
368							
369							
370		CAPITAL TRANSACTIONS - SOURCES OF FUNDING					
371		Grants, Deferred Revenue and Miscellaneous Capital Revenue					
372	028-003	Asset sale proceeds/insurance proceeds	4,259	153,000	63,200	79,000	75,000 re excavator trade-in. 4,000 re pickup.
373	028-002	Sale of surplus lands/local improvement charge				404,114	Local improvement charge (or similar) to cover Island Lake expenditures. Sale of surplus lands to cover budget deficit. Additional funds, if any, to be transferred to reserve.
374	025-001	Donations				1,000	In memorandum donation to Mirror Bay upgrade.
376	021-005	Main St Revitalization Grant	305	-	-	-	N/A in 2022.
377	021-712	Elderly Person's Special Grant			5,968	-	No capital in approved 21/22 expenditures. Details of available 22/23 special grant unknown (if approved, use for stove vent replacement and washroom renos)
378	021-006	CTAF grant (COVID-19 Technology Adoption Fund)		6,414	6,414	-	N/A in 2022.
379	021-007	ICIP: COVID-19 Resilience Funding (Municipal Complex Retrofit and Expansion)			100,000	100,000	Re KCC HVAC replacement.
384	021-005	NORDS Funding					1st 2 years of funding now earmarked for Chetwynd Road rehab, deferred to 2023. Allocation = 96,994.28/yr for 5 years for years ending March 31/22-March 31/26. Is stackable with other funding programs.
385	021-802	Federal Heritage Grant - Mirror Bay				4,000	Grant approval received.
386	021-504	OCIF - Formula-based funding	238,395	86,630	86,880	153,227	Available = 2022 allocation of 153,227 plus interest earned. Use for paved and LCB road construction.
390	021-002	Gas Tax Deferred Revenue	221,632	56,250	56,446	109,728	Available = 2021 top-up (53,782) plus 2022 allocation (55,946) = 109,728 plus interest earned. Use for paved and LCB road construction costs.

S	A	B	L	M	N	P	S
	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
	028-801	Parkland Deferred Revenue - Public Recreation Purposes	77,435	7,687	8,000	13,778	13,778 available at June 15/22. Applied to Mirror Bay upgrade.
391							
392		Sub-total	542,026	309,981	326,908	864,847	
393		Transfers from Reserves for Capital Purposes					
394	029-001	Capital Asset Reserve	-	100,000	100,000	-	
395	029-001	Modernization Funding Reserve	64,232	9,052	9,591	337,316	Use balance for KCC kitchen renovation.
397	029-001	Building Reserve				450,000	Use balance for KCC kitchen renovation.
398	029-001	COVID-19 Reserve		10,000	16,000	-	N/A in 2022. COVID reserve fully spent in 2021.
403	029-001	Fire - air bottle fill station reserve				18,000	Use balance for air packs and fill station.
404	029-001	Fire - Air pack reserve				50,000	Use balance for air packs and fill station.
405	029-001	Bridge and Culvert Reserve	-	175,000	175,000	-	
406	029-001	Reserve for Public Works Equipment				169,143	Net cost of excavator.
407	029-001	Recreation and Culture Reserve			3,000	143,489	Use balance for KCC kitchen renovation.
408	029-001	Ralph Bice Wilderness Centre Reserve	-	-	9,468	9,620	Reserve balance at end of 2021. Earmarked for bursaries.
409							
411		Sub-total	64,232	294,052	313,059	1,177,568	
412		Total sources of funding - capital transactions	606,258	604,033	639,967	2,042,415	
413							
414		USES OF FUNDING					
415		Net Long-term Debt Repayments					
418	040-723	Principal - 2007 E-One Pumper/Tanker Loan	8,050	8,447	8,447	8,865	Per loan schedule.
419	040-724	Interest - 2007 E-One Pumper/Tanker Loan	5,144	4,747	4,747	4,329	Per loan schedule.
428	050-728	Principal - West Bay Road Bridge	13,034	13,477	13,477	13,934	Per loan schedule.
429	050-729	Interest - West Bay Road Bridge	1,923	1,480	1,480	1,023	Per loan schedule.
432		Sub-total	28,151	28,151	28,151	28,151	
433		Capital Expenditures					See itemized list of capital items for details.
434	032-800	Capital - Administration	64,232	32,104	131,091	-	
441	032-802	Land Exchange		160,519		271	Legal bill received in 2022.
442	040-800	Fire Dept - Capital Purchases	37,166	20,927	26,444	152,585	
449	044-800	Building Dept - Capital Purchases	40,535	11,673	10,929	12,000	
451	050-801	Capital - PW building and equipment	177,767	67,418	53,068	246,291	
452	050-802	Capital Road Construction	99,431	431,239	616,200	512,955	
454	050-803	Bridges & Culverts Capital	634,125	971,958	918,000	-	
455	060-800	Transfer Station Capital	-	14,206	8,720	-	

S	A	B	L	M	N	P	S
	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
457	071-033	Senior's One Time Special Grant Expenditures	-	-	8,000	-	
458	080-800	Trail Development	-	-	3,000	-	
459	080-801&803	Boat Ramps & docks special projects	236,440	-	7,000	-	
460	080-027	Ralph Bice Committee expenditures	-	-	9,468	9,620	= reserve balance at end of 2021.
461	080-802	Parks Capital	-	11,285	10,300	35,257	
462	080-804	Lion's Park Capital	-	1,124	1,370	-	
468	080-805	Main St. Revitalization Initiative expenditures	427	-	-	-	N/A in 2022.
469	080-806	Capital - Island Lake Parking Lot	106,089	187	63,200	40,277	
470	082-800	KCC Capital	12,123	40,245	13,844	2,158,830	
472	090-051	New Development Net Expenses (Revenue)	-	-	(1)	(1)	Costs accumulating in saleable inventory account will be expensed when property sold (59,770 to end of 2021). Any net proceeds over accumulated expenses to be transferred to reserve.
473		Sub-total	1,408,335	1,762,884	1,880,633	3,168,085	
474		Transfers to Reserves for Capital Purposes					
475	032-900	Provision for Working Capital Reserve	6,667	-	-	-	
476	032-900	Provision for Capital Asset Reserve	-	-	-	-	
477	032-900	Provision for Building Reserve	150,000	150,000	150,000	-	
478	040-900	Fire Dept. Truck Reserves	50,000	92,074	92,074	-	
479	040-900	To Fire - Air Bottle Fill Station Reserve	10,000	8,000	8,000	-	
481	040-900	To Fire - Air Pack Reserve	5,000	45,000	45,000	-	
482	050-900	To Bridges & Culverts Reserve	-	-	-	240,000	Currently in lieu of capital expenditures per OSIM report.
483	050-900	To Reserve - Public Works Equipment	100,000	100,000	100,000	-	
484	080-900	To Reserve - Trail Development	5,000	-	-	-	
485	081-902	To Regatta Band Shelter Reserve (re Trillium Requirement)	800	800	800	800	800/yr for 13 years (2015-2027).
489		Sub-total	327,467	395,874	395,874	240,800	
490							
491		Net Long-term Debt, Capital and Reserve Expenditures	(1,157,695)	(1,582,876)	(1,664,691)	(1,394,621)	
492							
493		Overall Budget					
494							
495	018-001	Prior Year Surplus (Deficit)	408,986	633,770	671,354	340,891	
496		Net Operating Income	1,382,479	1,289,997	993,338	1,053,730	
498		Net Capital and Reserve Expenditures	(1,157,695)	(1,582,876)	(1,664,691)	(1,394,621)	

	A	B	L	M	N	P	S
	Account #	Description	2020 Actual	2021 Projected	2021 Budget	2022 Draft Budget	Comments
499							
500		Net Income (Deficit) (must = 0 for balanced budget)	633,770	340,891	-	(0)	
501							