



# NOTICE

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## **A Special Meeting**

**Will be held by the  
Council of the Corporation of the Town of Kearney  
Senior's Room  
8 Main St, Kearney ON**

**Monday March 17th, 2025  
9:30am**

**1. Call the Meeting to Order**

**2. Approval of Agenda**

**3. Disclosure of Interest**

*(At this time, Members of Council shall declare pecuniary interest, if any, with items on the agenda)*

**4. Items for Discussion**

**4.1 2025 Draft Operating Budget Discussion**

**4.1.1 Draft Operating Budget**

**4.1.2 Summary of Reserves and Deferred Revenue**

**4.1.3 Summary of Tax Rates and Assessment Values**

**4.1.4 OPTA – 2025 Tax Impact on Medium/Typical Property**

**5. Adjournment**

	A	B	P	Q	R	S	U
1	<b>TOWN OF KEARNEY</b>						
2	<b>2025 Draft Operating Budget</b>						
3	<b>17-Mar-25</b>						
4							
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
6							
7		<b>REVENUES</b>					
8		<b>Net Taxation Revenue</b>					
9	020-001	Tax Levy - Set-up Taxes (includes payments in lieu of taxes 020-003)	4,571,044	4,570,717	<b>4,774,510</b>	203,466	last year the levy increase was \$340628. This draft increases the levy by 1.81% or \$203,466 over projected 2024 including supp/omits
10	020-001	Tax Levy - Set-up Taxes- area rating	2,663	2,663	<b>2,663</b>	-	
12	020-002	Supplementary Taxes	130,296	15,000	<b>12,000</b>	(118,296)	based on MPAC forecasting
13	032-060	Property Tax Write-offs	(9,660)	(12,500)	<b>(10,000)</b>	(340)	
14	020-201	Education Levy - English Public	(592,682)	(578,208)	<b>(588,352)</b>	4,330	According to OPTA
15	020-202	Education Levy - French Public	(2,949)	(2,889)	<b>(2,852)</b>	97	
16	020-203	Education Levy - English Separate	(36,550)	(34,395)	<b>(35,675)</b>	875	
17	020-204	Education Levy - French Separate	(7,451)	(7,316)	<b>(7,287)</b>	164	
18		<b>Sub-total</b>	4,054,711	3,953,072	<b>4,145,007</b>	90,296	
19						-	
20		<b>Operating Grants</b>				-	
21	021-001	Mun. Support - OMPF	720,600	720,600	<b>800,300</b>	79,700	Per notification. One time increase for 2025
26	021-023	OPP Detachment Revenue	1,181	1,460	<b>1,583</b>	402	3-year average
28	021-421	Provincial Offences Act Revenue	4,567	5,170	<b>4,057</b>	(510)	3-year average
29	021-422	CSPT-prisoner transportation	1,071	1,071	<b>1,071</b>	-	Estimate
30	021-423	OCLIF (Cannabis) funding	541	500	<b>500</b>	(41)	Use for by-law cannabis patrols.
35	021-502	Aggregate Resources Trust	2,656	224	<b>2,959</b>	303	3-year average
37	New	Fire Protection Grant			<b>8,164</b>		One time Grant 2025
38	New	Emergency Preparedness Grant			<b>41,272</b>		One time Grant 2025
39	021-601	Recycling/Hazardous Waste Grants	83,285	83,688	<b>67,084</b>	(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	<b>2,500</b>	-	revenue=expense
46	021-901	NOHFC - Intern	4,038	4,038		(4,038)	no intern for 2025
49		<b>Sub-total</b>	842,105	841,364	<b>929,490</b>	87,385	
50		<b>User Fees</b>				-	
51	022-321	Tax Certificates	1,500	2,260	<b>1,750</b>	250	3-year average

	A	B	P	Q	R	S	U
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
52	022-322	Fax & Photocopy Revenue	78	290	314	236	3-year average
53	022-324	Tax Sale Fees & Proceeds	-		5,000	5,000	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 thigns 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		<b>Sub-total</b>	152,932	136,892	157,188	4,256	
72		<b>Licenses/Permits</b>				-	
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		<b>Sub-total</b>	80,916		75,320	(5,596)	
82		<b>Rental Income</b>				-	
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		<b>Sub-total</b>	1,653		2,500	847	Based on 2024 actual total.
87		<b>Donations</b>				-	
89	025-501	Scarborough School Board Donation	11,935	11,935	12,293	358	estimate increase of 3%

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5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
90		<b>Sub-total</b>	11,935		<b>12,293</b>	358	
91		<b>Interest</b>				-	
92	026-001	Bank Interest	153,762	163,000	<b>120,000</b>	(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	<b>35,000</b>	(14,122)	conservative budget, treasury department will be working on collections in 2025
94		<b>Sub-total</b>	202,884		<b>155,000</b>	(47,884)	
95		<b>Sales and Miscellaneous Revenue</b>				-	
98	027-811	Centennial Committee Revenue	20	100	<b>100</b>	80	Based on 2024 budget.
99	028-001	Miscellaneous revenue	9,141	2,500	<b>7,500</b>	(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		<b>Sub-total</b>	9,161		<b>7,600</b>	(1,561)	
101						-	
102		<b>TOTAL REVENUES</b>	5,356,296		<b>5,484,398</b>	128,102	
103						-	
104		<b>EXPENDITURES</b>				-	
105		<b>GENERAL GOVERNMENT</b>				-	
106		<b>Council Expenditures</b>				-	
107	030-001	Council - Honorariums	55,500	55,500	<b>55,500</b>	-	Current council at current rates. Excludes portion of honorarium to be donated to KWEF.
108	030-010	Council EHT & CPP	2,955	1,320	<b>2,955</b>	0	Based on 2024 actual cpp.
109	030-020	Council - Sundry Expenses	1,375	4,000	<b>4,000</b>	2,625	GoTo meetings, misc purchases, staff appreciation lunch.
110	030-035	Council - Insurance	1,135	1,135		(1,135)	Per final insurance distribution.
111	030-040	Council - Training, Dues & Mileage Expense	7,006	7,500	<b>7,500</b>	494	DPSMA, AMO, FONOM
112	030-050	Council - Donations	6,915	6,115	<b>3,000</b>	(3,915)	Council discussion needed.
113		<b>Sub-total</b>	74,886		<b>72,955</b>	(1,931)	
114		<b>Election Costs</b>				-	
115	031-020	Election Expenses	2,455	2,450	<b>2,455</b>	(0)	DataFix/Voterview annual cost (resolution 8-23) plus Cda Post bulk return mail fee.
116		<b>Sub-total</b>	2,455		<b>2,455</b>	(0)	
117		<b>Administration wages and benefits</b>				-	

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118	032-001	Administration wages and benefits	459,930	556,000	589,608	129,678	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.
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 2023 and 2024
124		Sub-total	447,959		590,608	142,649	
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	189,611	126,934	Total invoice - next draft will be split out to all departments
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	10,000	3,780	Includes treasury and administration professional development.
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

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	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
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		508,466	81,772	
151		SUB-TOTAL GENERAL GOVERNMENT	951,995		1,174,484	222,490	
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	129,087	7,625	
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.
163	040-010	Volunteer WSIB, EHT	5,444	6,930	6,829	1,385	Based on 13 volunteers and existing coverage.
164	040-020	Administrative Expenses	8,319	7,800	7,800	(519)	Office supplies, internet, photocopier, association dues, personal medicals, mileage.
166	040-022	Public Education/Prevention	6,290	3,000	3,000	(3,290)	
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	18,500	4,304	Building, furnace, water system, generator maintenance. \$3500 increase over last year for lights in meeting room, cameras and pest control.
175	040-035	Fire Dept - Firefighters and General Insurance	43,979	43,979	-	(43,979)	Per final insurance distribution.
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	

	A	B	P	Q	R	S	U
	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
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	25,000	(13,961)	Vehicle operation and maintenance expenses.
182		Sub-total	374,180		396,316	22,135	
189		Building, By-Law & Animal Control				-	
190	044-001	Building Dpt. wages and benefits	168,129	149,900	169,749	1,620	Existing compliment plus Administrative Support 1/day per week
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		297,949	17,418	
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			1,500	1,500	CEMC expenses for emergency plan review and annual exercise
212		Sub-total			4,000		
213		SUB-TOTAL PROTECTION	956,871		1,014,742	57,870	
214		TRANSPORTATION				-	
215		PW - Overhead				-	
216	059-001	PW - Wages & Benefits holding account	523,359	601,300	604,408	81,049	Existing staff compliment. Were some vacancies in 2024
218	050-020	Garage - Bldg & Equipment Supplies and R&M	44,827	50,000	44,000	(827)	Includes recurring charges: internet, pest control and misc. supplies. Heat lines on roof, lighting. Further repairs needed for moisture getting in building
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.

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5	Account #	Description					
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		(44,105)	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		682,308	36,380	
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
244	050-160	Repairs - 2020 CAT Backhoe	22,242	5,000	8,000	(14,242)	Needs new tires
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.
248		Sub-total	229,073	156,165	219,445	(9,628)	
249		Roadways Maintenance				-	
251	051-020	Paved Rd - Cold Patch/Patching	8,376	24,000	9,500	1,124	Includes regular patching. Crack sealing budgeted for 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.



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5	Account #	Description					
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)(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.
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		1,075,213	73,420	
272		ENVIRONMENT			-	-	
274	060-001	Transfer Station Wages and Benefits	81,759	77,800	81,375	(384)	
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	3,500	(16,346)	employee clothing allowance, portable toilets, miscellaneous maintenance at sites. Food cycler bins not included
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		349,480	(5,037)	
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 Notificaiton - 3.95% levy increase

	A	B	P	Q	R	S	U
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
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		<b>SUB-TOTAL SOCIAL &amp; FAMILY SERVICES</b>	329,696		331,945	2,249	
305		<b>RECREATION &amp; CULTURE</b>				-	
306		<b>Parks</b>				-	
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		(17,588)	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		<b>Sub-total</b>	50,101		18,665	(31,436)	
316		<b>Recreation Programs</b>				-	
318	081-020	Recreation - Program Expenses	12,903	13,000	17,000	4,097	Fitness instructors plus equipment 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		<b>Sub-total</b>	77,777		88,749	10,972	
327		<b>Community Centre</b>				-	
328	082-001	KCC - Salaries and Benefits	100,368	124,500	208,914	108,546	Includes 2 FT Facilities positions and 1 FT Recreation and Economic Development coordinator in May plus one summer student
330	082-020	KCC - Supplies and Maintenance Expenses	15,839	17,000	17,000	1,161	R&M, supplies, security, fire protection and employee telephone.
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.

	A	B	P	Q	R	S	U
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
334	082-035	KCC - Insurance	9,974	9,974		(9,974)	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		<b>Sub-total</b>	150,507		252,768	102,261	
337		<b>Library</b>				-	
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		<b>Sub-total</b>	49,007		51,240	2,233	
341		<b>Cultural Services</b>				-	
342	084-020	Art Show Expenses	989	8,100	8,100	7,111	Event is generally revenue-neutral. Expenses budgeted to = revenue.
343		<b>Sub-total</b>	989		8,100	7,111	
344		<b>SUB-TOTAL RECREATION &amp; CULTURE</b>	328,381		419,522	91,141	
345		<b>PLANNING AND DEVELOPMENT</b>				-	
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		<b>SUB-TOTAL PLANNING &amp; DEVELOPMENT</b>	19,936		11,000	(8,936)	
356						-	
357		<b>Total Expenses</b>	4,113,665		4,551,283	437,618	
358						-	
359		<b>TRANSFERS FROM (TO) RESERVES RE OPERATING ACTIVITIES</b>				-	
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	7,000	136	Adjust reserve balance to equal 2023 liability.
370	029-001	From Ralph Bice Wildemess Centre Reserve	462	462	1,000	538	Use of funds for 2024 bursaries. \$1,000/year until funds depleted per Res. 324-23.

	A	B	P	Q	R	S	U
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
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	(800)	(3,230)	800 from reserve re band shelter reserve contribution plus 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		<b>SUB-TOTAL FROM (TO) RESERVES RE OPERATING ACTIVITIES</b>	9,132		20,625	11,493	
378						-	
379		Total Revenues	5,356,296		5,484,398	128,102	
380		Less: Total Expenses	(4,113,665)		(4,551,283)	(437,618)	
381		Add: Net from (to) Reserves re Operating Activities	9,132		20,625	11,493	
382		<b>Net Operating Income</b>	1,251,763		953,740	(298,022)	To be used for Capital
383							
384							
385		<b>CAPITAL TRANSACTIONS AND EXTRAORDINARY ITEMS- SOURCES OF FUNDING</b>					
386		<b>Grants, Deferred Revenue and Miscellaneous Capital Revenue</b>					
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		<b>Sub-total</b>	909,778		576,057		
409		<b>Transfers from Reserves for Capital Purposes</b>					
410	029-001	Capital	-		343,607		as per capital budget
426							

	A	B	P	Q	R	S	U
			2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
5	Account #	Description					
428		<b>Sub-total</b>	495,363		<b>343,607</b>		
429		<b>Total sources of funding - capital transactions</b>	1,405,141		<b>919,664</b>		
430							
431		<b>USES OF FUNDING</b>					
432		<b>Net Long-term Debt Repayments</b>					
435	040-723	Principal - 2007 E-One Pumper/Tanker Loan	9,302		<b>10,244</b>		Per loan schedule.
436	040-724	Interest - 2007 E-One Pumper/Tanker Loan	3,892		<b>2,950</b>		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		<b>Sub-total</b>	28,151		<b>13,194</b>		
450		<b>Capital Expenditures and Extraordinary Items</b>					
451	032-800	Capital - Administration	48,045		<b>1,039,066</b>		<b>See itemized list of capital items for details. Will split out by department for next draft</b>
459	090-021	Strategic Plan /Official Plan / Zoning Review			<b>100,000</b>		OP and ZBL review. Public engagement sessions for strategic plan combined with OP and ZBL. 50% of total anticipated cost budgeted for 2024.
460	040-800	Fire Dept Capital	577,535				
467	044-800	Building Dept - Capital Purchases	10,672				
469	050-801	Capital - PW building and equipment	334,632				
470	050-802	Capital Road Construction	405,073				
472	050-803	Bridges & Culverts Capital	-				
474	060-800	Transfer Station Capital	40,000				
477	080-801	Boat Ramps & docks special projects	135,374				
478	080-802	Parks Capital	-				
479	080-804	Lion's Park Capital	-				
487	082-800	KCC Capital	1,972,260				
489		<b>Sub-total</b>	3,523,591		<b>1,139,066</b>		
490		<b>Transfers to Reserves for Capital Purposes/Extraordinary Items</b>					
491	032-900	Provision for Working Funds Reserve	184,623		<b>472,803</b>		
498	050-900	To Bridges & Culverts Reserve	240,000		<b>200,000</b>		
499	050-900	To Reserve - Public Works Equipment	167,819		<b>300,000</b>		
501	070-900	To Reserve - Muskoka Hospital	108,750		<b>108,750</b>		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.
502	081-902	To Regatta Band Shelter Reserve (re Trillium Requirement)	800		-		800/yr for 13 years (2015-2027).
506		<b>Sub-total</b>	701,992		<b>1,081,553</b>		
507							

	A	B	P	Q	R	S	U
5	Account #	Description	2024 Projected	2024 Budget	2025 Draft Budget	Budget Increase (Decrease) vs. 2024 Projected	Comments
508		<b>Net Long-term Debt, Capital and Reserve Expenditures</b>	(2,848,593)		<b>(1,314,149)</b>		
509							
510		<b>Overall Budget</b>					
511							
512	029-002	Prior Year Surplus (Deficit)	642,811		<b>360,408</b>		
513		Net Operating Income	1,251,763		<b>953,740</b>		
515		Net Capital and Reserve Expenditures	(2,848,593)		<b>(1,314,149)</b>		
516							
517		Net Income (Deficit) (must = 0 for balanced budget)	(954,020)		<b>(0)</b>		
518							

Corporation of the Town of Kearney  
Summary of Reserves, Reserve Funds and Deferred Revenue

			Projected				
Acct	Description	Balance at December 31, 2024	(+) Transfers in / Received in Year	(+) Interest	(-) Transfers out- account 029-001	Balance at December 31, 2025	Comments
Reserves							
018-100	Reserve-Working Funds	306,562.05	472,803.00			779,365.05	as per capital budget
018-105	Reserve-Election Purposes	8,150.00	4,075.00			12,225.00	Annual contribution in non-election years, based on cost of previous election.
018-106	Reserve-Municipal Capital Purposes	445,783.83			(343,607.00)	102,176.83	
018-107	Reserve-CUPE	-				-	
018-108	Reserve - Buildings	400,612.00				400,612.00	
018-109	Reserve - Bridges and Culverts	1,162,405.00	200,000.00			1,362,405.00	as per capital budget
018-110	Reserve-Fire/1st Response Equipment	3,488.99				3,488.99	
018-116	Reserve-UFCW	8,382.84				8,382.84	
018-120	Reserve-Roads Equipment	298,676.00	300,000.00			598,676.00	as per capital budget
018-130	Reserve-Sick Leave	24,348.00			(7,000.00)	17,348.00	Annually adjust to = estimated sick leave liability at the end of the previous year.
018-135	Reserve - Muskoka Hospital	217,500.00	108,750.00			326,250.00	Annual contribution for 12 years (2023- 2034) to meet proposed commitment of 1.305.000.
018-145	Reserve-Recreation Ball Diamond	2,033.53				2,033.53	
018-146	Reserve-Recreation and Culture Purposes (SRA land sale proceeds)	173,549.52				173,549.52	Utilized to produce net recreation/swim program and special events costs to zero.
018-147	Reserve-Boat Launch	60,344.33				60,344.33	
018-155	Reserve-Dog Sled Races	19,343.57			(17,500.00)	1,843.57	Budget revenue = expense. Reserve adjusted at year-end so net revenue/expense = 0
018-160	Reserve-Regatta	10,344.28				10,344.28	Budget revenue = expense. Reserve adjusted at year-end so net revenue/expense = 0
018-161	Reserve-Regatta band shelter (Trillium grant requirement)	8,000.00	800.00			8,800.00	Annual contribution of 800 from the Regatta reserve until balance reaches 10,400.
018-165	Reserve-KCC committee	15,396.86				15,396.86	Budget revenue = expense. Reserve adjusted at year-end so net revenue/expense = 0
018-170	Lions Park Reserve	34,441.69				34,441.69	These funds belong to the Lion's Club.
		3,199,362.49	1,086,428.00	-	(368,107.00)	3,917,683.49	
Reserve Funds							
018-175	Reserve-Ralph Bice Centre	10,066.29			(1,000.00)	9,066.29	Annual bursary of 1,000 until funds exhausted per resolution 324-23.
Total Reserves & Reserve Funds - Town		3,209,428.78	1,086,428.00	-	(369,107.00)	3,926,749.78	

Acct	Description	Balance at December 31, 2024	Cash in Lieu/Gas Tax/OCIF	Interest	2024 Income-re obligatory reserve usage	Balance at December 31, 2025
Deferred Revenue - Obligatory Reserve Funds						
016-001	Reserve-Gas Tax Funds	29,220.22	63,797.24		(93,017.46)	-
016-002	Reserve-Parks	36,159.88				36,159.88
016-003	Reserve-OCIF formula-based grant	38,268.14	233,039.00		(269,307.14)	-
		<u>101,648.24</u>	<u>296,836.24</u>	-	<u>(362,324.60)</u>	<u>36,159.88</u>



**Corporation of the Town of Kearney**  
**Summary of Tax Rates and Assessment Values**

Year	Tax Rate	School Rate	Total Tax Rate	% increase (decrease) over prior year	Assessment Value at time of roll	% increase over prior year	Dollar increase
2019	0.00842397	0.00161	0.01003397		374,006,335		
2020	0.00848813	0.00153	0.01001813	-0.16%	386,316,609	3.29%	12,310,274
2021	0.00862417	0.00153	0.01015417	1.36%	388,481,509	0.56%	2,164,900
2022	0.00896348	0.00153	0.01049348	3.34%	394,303,509	1.50%	5,822,000
2023	0.0094276	0.00153	0.0109576	4.42%	399,691,309	1.37%	5,387,800
2024	0.01008823	0.00153	0.01161823	6.03%	407,045,509	1.84%	7,354,200
Proposed 2025	0.010314543	0.00153	0.011844543	1.95%	414,616,000	1.86%	7,570,491

Category	Category Description	2024 Roll For Tax Year 2025	Tax Ratio	Weighted Assessment
CF	Commercial Payment in Lieu: Full	118,000	1.1	129,800
CQ	Commercial Payment in Lieu: Full, Excess Land, Taxabl	120,000	0.77	92,400
CT	Commercial Taxable: Full	2,807,100	1.1	3,087,810
CX	Commercial Taxable: Vacant Land	58,500	0.77	45,045
FT	Farm Taxable: Full	761,800	0.25	190,450
HF	Landfill Payment in Lieu: Full	15,000	1	15,000
IP	Industrial Payment in Lieu: Full, Taxable Tenant of Pro	639,200	0.8805	562,816
IQ	Industrial Payment in Lieu: Full, Excess Land, Taxable 1	43,520	0.8805	38,319
IT	Industrial Taxable: Full	348,800	0.8805	307,118
IX	Industrial Taxable: Vacant Land	40,000	0.8805	35,220
MT	Multi-Residential Taxable: Full	634,000	1	634,000
RP	Residential Payment in Lieu: Full, Taxable Tenant of Pr	980,300	1	980,300
RT	Residential Taxable: Full	393,610,500	1	393,610,500
TT	Managed Forests Taxable: Full	6,533,700	0.25	1,633,425
VT	Aggregate Extraction Taxable: Full	64,500	0.716468	46,212
		<u>406,774,920</u>		<u>401,408,416</u>

	Levy Calculation	Roll	X	Tax Rate	LEVY	
CF	Commercial Payment in Lieu: Full	118,000		0.011345997	1,339	
CQ	Commercial Payment in Lieu: Full, Excess Land,	120,000		0.007942198	953	
CT	Commercial Taxable: Full	2,807,100		0.011345997	31,849	
CX	Commercial Taxable: Vacant Land	58,500		0.007942198	465	
FT	Farm Taxable: Full	761,800		0.002578636	1,964	
HF	Landfill Payment in Lieu: Full	15,000		0.010314543	155	
IP	Industrial Payment in Lieu: Full, Taxable Tenant of Pro	639,200		0.009081955	5,805	
IQ	Industrial Payment in Lieu: Full, Excess Land,	43,520		0.009081955	395	
IT	Industrial Taxable: Full	348,800		0.009081955	3,168	
IX	Industrial Taxable: Vacant Land	40,000		0.009081955	363	
MT	Multi-Residential Taxable: Full	634,000		0.010314543	6,539	
RP	Residential Payment in Lieu: Full, Taxable Tenant of Pr	980,300		0.010314543	10,111	
RT	Residential Taxable: Full	393,610,500		0.010314543	4,059,912	
TT	Managed Forests Taxable: Full	6,533,700		0.002578636	16,848	
VT	Aggregate Extraction Taxable: Full	64,500		0.00739004	477	
		<u>406,774,920</u>		<b>2025 Levy</b>	<u>4,140,344</u>	Educ. not included
				<b>2024 Levy</b>	<u>3,947,909</u>	Educ. not included
				<b>Increase of</b>	<u>192,435</u>	

Note: There are a few minor discrepancies between MPAC and OPTA assessment values. Will resolve for next draft of operating budget.

## Tax Tools, 2025 Tax Impact on Median/Typical Property

Using Actual rates on March 13, 2025 1:29PM EST.

Kearney Town, 4918

Select Tax Purpose: Total Taxes

☒ Include Special Area Levies

OK

User Parameters Close Export to Excel

RTC	RTQ	Description	Prop Code	Prop Count	2024 CVA	2025 CVA	% CVA Change	2024 Total CVA Taxes	2025 Total CVA Taxes	\$ Tax Change	% Tax Change
R	T	Single Family Home	301	213	143,000	143,000	0.00%	1,661.41	1,693.77	32.36	1.95%
R	T	Seasonal Recreational Dwelling	391	845	259,000	259,000	0.00%	3,009.12	3,067.74	58.62	1.95%
R	T	Farm House	211	7	124,300	124,300	0.00%	1,444.15	1,472.28	28.13	1.95%
F	T	Farmland	211	4	34,100	34,100	0.00%	99.04	100.97	1.93	1.95%
T	T	Managed Forest	240	114	55,000	55,000	0.00%	159.75	162.87	3.12	1.95%
C	T	Small Retail Commercial Property	410	2	325,000	325,000	0.00%	5,565.62	5,646.53	80.91	1.45%
I	T	Standard Industrial Property	520	1	163,000	163,000	0.00%	2,734.99	2,767.47	32.48	1.19%