

The Corporation of the
Municipality of Neebing

AGENDA for Special Council meeting

March 5, 2025 at 4:00 p.m.

At the Municipal Office or join from your computer or mobile device:

[Click here to join the meeting](#)

or call-in (audio only): **1-647-794-5609**, Conference ID **462 771 303**

1. Preliminary Matters

- (a) Call to Order
- (b) Attendance
- (c) Request/Receive Declarations of Pecuniary Interests under the Municipal Conflict of Interest Act (if any)

2. Deputations

- 2.1 Jennifer Hess, from Municipal Finance Officers' Association will address Council regarding Municipal Borrowing -

3. Budget Discussion

- 3.1 2024 Summary of Projects and Funding Sources 1
- 3.2 2025 Budget Report 2-6
- 3.3 2025 Second Draft Budget 7-13
- 3.4 2024 Reserve Fund Continuity 14

4. Closed Session

Council will enter closed under paragraph 239(2)(b) and (d) to consider item 4.1, involving labour relations or employee negotiations and involving personal matters about identifiable individuals.

- 4.1 2025 Remuneration Report 15-18

5. Adjourn the Meeting

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: February 28, 2025 (for meeting on March 5, 2025)

To: Mayor and Council

Subject: 2024 Summary of Projects and Funding Sources

Submitted by: Laura Jones, Deputy Clerk-Treasurer

RECOMMENDATION:

This report is prepared for Council information.

DISCUSSION:

NOTE: The rink projects have a holdback payment due in 2025 of \$115,282.95

Description	Total 2024 Expenditures	Grants	Reserves	2024 General Funds
Blake 100 th Anniversary	16,960	3,919	13,041	
Blake Hall Renovation	125,223	79,929		45,254
Vault Toilet	32,398		32,398	
Recreation Blake Hall Rink	826,406	NOHFC 500,000 CCBF 142,945	183,461	
Alf Olsen Rink	318,640	NOHFC 155,692	162,948	
Municipal Office Renovations	38,045			38,045
Asset Mgt Plan	33,038	OCIF 28,437		4,601 (Software)
Cloud Lake Road Gravel Haul	202,485	OCIF 202,485		
Larson Road Gravel Crushing and Haul	151,804	NORDS 93,640		58,164
Crushing	48,538			48,538
Fire Hall 5 Asbestos Abatement	13,371		13,371	
Fire Rescue Vehicle	138,208		93,640	
Emergency Preparedness Generators	43,610	SolGen Emergency Preparedness 43,610		
Fire Safety Bay	13,721			13,721
TOTAL	\$2,024,307	\$1,251,438	\$543,428	\$229,441

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: February 28, 2025 (For Meeting on March 5, 2025)
To: Mayor and Council
Subject: Second Draft of the 2025 Budget
Submitted by: Laura Jones, Deputy Clerk/Treasurer

RECOMMENDATION:

Administration seeks direction from Council regarding the 2025 budget.

BACKGROUND:

Municipal budgets are reviewed several times prior to being passed. The first budget draft was reviewed January 29, 2025.

DISCUSSION:

The second draft budget includes preliminary figures from 2024, however these will change a bit as almost all expenditures for 2024 paid after year end have not been included (for example December VISA charges that were paid January of 2025).

Colour Coding Use in Budget

Light green highlight: Known item for 2025

Yellow Highlight: Unknown, changed. or to be discussed in this report.

Orange Highlight: One-time increase in expenditure

For planning purposes, this budget includes a proposed tax rate increase of 4 % and after accounting for growth the net increase to ratepayer is just under 3.75%, or roughly an additional \$37 for every \$1,000 of property tax paid. In 2024 the overall tax rate increase was 4.64% with net increase of 3.42% after accounting for growth.

This second draft Budget shows a funding deficit of \$212,476. For comparison, the first draft of the 2025 budget showed a deficit of \$337,401. Usually, the deficit is reduced when the actual surplus/deficit figure is known from the Auditor. It is unknown whether we will have a surplus for 2024.

It is important to note that when reducing capital items, the deficit number may not be sensitive to the removal of capital items such as those items that have corresponding revenue from grant funding and/or reserve transfers.

GENERAL REVENUE:**Property Taxes** (Lines 1,8,9,10)

The capital plan approved in 2024 acknowledges that tax increases of roughly 4 to 5% over ten years are necessary to support future capital projects.

Grants

Line 6: Other Grants represents an application-based grant for a Community Sport and Infrastructure Fund grant application. It is unknown at this time if Neebing will be awarded any application-based grants.

Line 17 Interest Earned increased for 2025. Every deposit earns interest. In 2024 the rate was between 3.477% and 5.05 %.

Line 19 Court Services are received annually. They were removed from the revenue portion of the budget in 2020 because the revenue is not guaranteed had been declining steadily, however the revenue has been increasing the last three years and the preliminary numbers for 2024 indicate that we can expect approximately \$20,000.

Line 23 Trailer License Fees. This line has been added for 2025.

Line 24 Merchandise Sales: This line has been added for 2025.

Line 25 Cash Surplus Deficit is unknown until the 2024 audit has been completed. A placeholder value of \$0 has been used.

Line 26 Rate Stabilization Reserve transfer was identified in the Capital Plan for various expenses (Recreation etc.)

Line 28 Transfer from other Reserves (\$10,000 from Info Tech and \$25,000 from Sick Leave Reserve (anticipating a PW retirement)

Line 31 transfer out of the Fire Department Reserve was identified in the Capital Plan and is to re-shingle Hall 6, replace the furnace at Hall 6, upgrade radio communications, provide new signage for our fire halls.

Line 33 and 34: These two lines represent funds for the Fire Safety Bay Addition at the Municipal Office.

Line 46: Landfill Transfers to address solar power, Landfill Project and expansion activities

Line 50: Transfer from Recreation reserves to help pay for playground improvements

OPERATING EXPENDITURE CHANGES

Actual values where known are shown with light green highlight. Significant changes are highlighted in bright yellow.

Council

- Line 57 – Phone expense moved from EcDev to Council for Council additional cell phone

Election

- No changes

Administration

- Line 78 Travel decreased as per Council Direction
- Line 80 Health and Safety Training Fees for all Employees
- Line 81 One-time increased cost for Surveys
- Line 90 Reaming fees for Asset Management update to the Asset Management Plan (due June 2025). (Increase in OCIF grant addresses this amount)
- Line 91 Annual website fee removed from other technology license fees
- Line 92 Transfer into Rate Stabilization matches expected income on line 21 from surplus land sales.

Fire

- Line 104 Additional training requirements
- Lines 105 and 106 Increase in outreach activities
- Line 114, 115 and 116 reflect a need to replace expired, outdated and worn items
- Line 118 There is no Miscellaneous Items category in the Fire budget and some items are difficult to categorize, previously Miscellaneous items have been grouped with Office Expenses

Policing, Conservation Authority, Health Unit, Social and Family Services

- 2025 Actual

Building

- Item is based on fees. A report to Council regarding Building Department fees and remuneration will be coming to Council

Emergency Measures

- No changes

Roads

- Line 129 Includes one additional staff member for succession planning purposes and one part-time Equipment Operator and a summer Groundskeeper
- Line 138 Reduction in the cost of annual bridge inspections, the 2024 bridge inspection fee was paid in 2025 and the chargeback to 2024 is still to be completed.
- Line 142 Increase for more calcium dust control recommended by Roads Committee

- Line 146 One-time Increase for traffic counter purchase
- Line 147 Increase for additional road signage (parking Bylaw)
- Line 157 Increase to Road Reserve as per Capital Plan

Environmental Services

- Line 161 Benefits for Boot Allowance (\$250 X 6 staff)
- Line 166 This expenditure is related to the placement of an Electronics Bin at both our Landfill sites (recycle contract only allows for an electronic pickup at one site)
- Line 167 Monitoring wells have been installed at both landfill sites and monitoring at both sites is ongoing.

Ambulance

- Line 165 A 2025 value not available, estimated a 7% increase

Cemetery

- Line 175 Decreased from 2024 (gates were replaced in 2024).

Recreation

- Line 186 \$7,000 to provide for restocking of Blake Hall Kitchen,

Economic Development

- Line 1890 – Phone moved to Council
- Line 192 – Includes Superior Country and TB Chamber of Commerce
- Line 194 – 2024 had expenses for Fishing Derby, Ride for Dad, Neebing Promotional Materials and Swag (including merchandise for sale)

Planning

- No Changes

CAPITAL EXPENDITURES

2025 Capital Projects

- Line 198, Complete office renovations: counter at payment window, add TV screen(s) to Council Chambers
- Line 199 Website upgrade \$18,000, Replace 2 new office computers
- Line 200 Fire Building Capital – New Fire Bay, re-shingle Hall 6 and new furnace at either Hall 4 or 6
- Line 201 Crown lease one-time costs for survey, lease set-up and Administration fees Hall 4 and Hall 7
- Line 205, Helipad Repairs, Fire Hall signage, Hall 6 furnace replacement and shingles
- Lines 215 and 219, \$200,000 for Chipseal repairs
- Line 221 Landfill Electricity solar power
- Line 222 Landfill Expansion \$30,000 for project expansion work.
- Line 225 Blake Hall Rink completion
- Line 226 Blake Hall cistern for water for flooding and Sturgeon Bay port-a-potty

- Line 227 Crown lease one-time costs for survey, lease set-up and Administration fees for Oliver Lake
- Line 228 Recreation expenditures related to Community Sport and Infrastructure Fund Infrastructure Grant application for 2 boat launches, playground relocate and swing set at Cloud Lake (corresponding 70% contribution in Other Grants Line 6)

2025 Projects not included in Budget or Projects subject to change

- Council direction to investigate purchase of West Oliver Lake land from MNR
- Depending on Capital Gant Applications various parks projects will be included or excluded. What is known is that one playground project needs to proceed.
- The Capital Budget Identifies a need for a Wrist Attachment for Backhoe and a Wobble Wheel for JD Grader, but also identifies that those project s are unfunded

ATTACHMENTS: None

AVAILABLE UPON REQUEST: Past Budgets, Capital Plan, more information on various line items, etc.

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
REVENUES						
General Government Revenues						
1	01-00-401100 Municipal Levy	2,996,045	2,995,623	(422)	3,116,362	
2	01-00-401101 Supplemental Levy	50,000	(335)	(50,335)	50,000	
3	01-00-401200 School Levy	564,526	564,295	(231)	566,551	
4	01-00-401201 Supplemental School Levy	10,000	1,088	(8,912)	10,000	
5	01-00-403150 Library Grant	4,992	4,992	-	4,992	
6	01-00-403195 Other Grants	720,289	141,820	(578,469)	284,066	
7	01-00-403200 OMPF (Ontario Municipal Partnership Fund)	541,400	541,400	-	597,100	
8	01-00-404100 Pymts In Lieu - Federal	17,050	17,108	58	17,666	
9	01-00-404200 Pymts In Lieu - Provincial	72,486	72,734	248	75,105	
10	01-00-404300 Pymts In Lieu - City of Thunder Bay	33,267	33,381	114	34,469	
11	01-00-405105 Provincial Offences Revenue	5,907		(5,907)	5,907	
12	01-00-405110 Business Licences	1,750	-	(1,750)	1,750	
13	01-00-405130 Administrative Fees	700	50	(650)	700	
14	01-00-405139 Neebing News	1,500	-	(1,500)	1,500	
15	01-00-405140/130 Tax Certificates & Zoning Compliance	2,000	1,900	(100)	2,000	
16	01-00-406110 Penalties on Current Taxes	40,000	44,512	4,512	40,000	
17	01-00-406210 Bank Interest /Investment Income Earned	40,000	153,352	113,352	50,000	
18	01-00-406330 Sale of Surplus Assets	1,000	3,131	2,131	1,000	
19	01-00-405105 Court Services	-	21,744	21,744	20,000	
20	01-00-406310 Land Sales	30,000	3,308	(26,692)	116,777	Shoreline and Surplus
21	01-00-406509 Land Rentals & Aggregate Refund	3,000	35,370	32,370	3,000	
22	01-00-406510 General - Misc Revenues	1,000	2,361	1,361	1,000	
23	01-00-405150 Trailer License Fees		4,550	4,550	6,000	
24	01-00-403210 Merchandise Sales		3,325	3,325	500	
25	01-00-000000 Cash Surplus (Deficit) from Previous Year	264,763	264,763	-		Unknown until Audit
26	01-00-901000 Transfer from Rate Stabilization Reserve Fund	125,000	131,355	6,355	120,000	Various one-time expenses
27	01-00-901000 Transfer from Grants received Prior Year	100,000	68,429	(31,571)		
28	01-00-901000 Transfer from Other Reserves	-	4,277	4,277	35,000	Sick Leave
		5,626,675	5,114,535	(512,140)	5,161,445	
Fire Revenues						
29	01-00-403140 Conditional - Helipads	7,000	10,000	3,000	10,000	
30	01-00-405430 Fire Revenue - MTO Calls, Donations, Misc Rev	35,000	62,756	27,756	35,000	
31	01-00-901000 Transfer from Reserves	136,000	86,027	(49,973)	70,000	
32	Fire Grant				42,252	
33	FireSafety Bay Grant	100,000	-	(100,000)	1,382,573	
34	Loan for Fire Bay	100,000	-	(100,000)	1,350,000	
		378,000	158,782	(219,218)	2,889,825	
Building Revenues						
35	01-00-405120 Building Permits	24,000	27,584	(3,584)	24,000	
36	01-00-901000 Transfer from Building Department Reserves	1,500	4276.71	(2,777)		
		25,500	31,861	(6,361)	24,000	

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Roads Revenues						
37	01-00-403110 Canada Community Building Fund (CCBF) (Gas Tax	146,789	142,945	(3,844)	146,789	AMO 2025
38	01-00-901000 Transfer prior yr (Gas Tax)			-	-	
39	01-00-403195 NORDS Grant	93,640	93,640	-	93,640	
40	01-00-403186 OCIF Grant Funding	379,172	379,172	-	436,048	
41	01-00-901000 OCIF Deferred	-	-	-	-	
42	01-00-901000 Transfer from Reserves	-	-	-	-	
		619,601	615,757	(3,844)	676,477	
Environmental Services Revenues						
43	01-00-403190/4024 Recycling Refunds/Scrap Metal	3,000	16,112	13,112	3,000	
44	01-00-405417 Landfill Fees	6,000	11,690	5,690	6,000	
45	01-00-405215 Circular Materials Recycling Funding	13,717	11,472	(2,245)	13,717	
46	01-00-901000 Transfer from Reserves (Landfill)	50,000	69,411	19,411	50,000	
		72,717	108,685	35,968	72,717	
Recreational & Cultural Services Revenues						
47	01-00-405300 Recreation Committee	650	149	(501)		
48	01-00-406510 Recreation Donation					
49	01-00-405310 Blake Hall Rentals	6,900	10,390	3,490	3,000	
50	01-00-901000 Transfer from Parks and Rec Reserves	489,158	474,597	(14,560)	40,000	
		496,708	485,137	(11,571)	43,000	
Cemetery						
51	01-00-405510 Cemetery Fees	1,500	850	(650)	1,500	
		1,500	850	(650)	1,500	
Planning Revenues						
52	01-00-405210 Committee of Adjustment	-	7,000	7,000	-	
53	01-00-405220 Planning Amendments	6,000	6,000	-	6,000	
		6,000	13,000	7,000	6,000	
	Total Revenues:	7,226,700	6,528,606	(710,815)	8,874,964	
OPERATING EXPENDITURES						
Council Expenditures						
54	01-02-501100 Council - Salaries	81,414	82,603	(1,188)	84,929	
55	01-02-501180 Council - Mileage	4,500	783	3,717	4,500	
56	01-02-501270 Council - Other Benefits	300	281	19	300	
57	01-02-501530 Council - Telephone	450	627	(177)	1,000	
58	01-02-501585 Council Committees, Misc	2,000	-	2,000	2,000	
59	01-02-501540 Council - Conf. & Travel	18,000	7,674	10,326	18,000	
		106,664	91,968	14,696	110,729	
Elections Expenditures						
60	01-00-901000 Transfer to Reserves/Election	2,000	2,000	-	2,000	
		2,000	2,000	-	2,000	

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Administration Expenditures						
61	01-01-501200 Admin - Regular Salaries	381,407	406,090	(24,683)	358,169	
62	01-01-501250 Admin - Benefits	31,000	25,001	5,999	31,000	
63	01-01-501280 Admin - Mileage	1,000	482	518	1,000	
64	01-01-501410 Heating Fuel	7,500	3,835	3,665	7,500	
65	01-01-501415 Hospitality	5,000	625	4,375	5,000	
66	01-01-501420 Hydro	3,000	2,374	626	3,000	
67	01-01-501430/440 Bldg./Equip. Maint. & Supplies	15,000	20,465	(5,465)	15,000	
68	01-01-501518 Technology Maint. & Supplies	35,000	33,814	1,186	35,000	
69	01-01-501505 Office Supplies	10,000	9,966	34	10,000	
70	01-01-501510 Insurance	45,460	45,460	-	48,363	Actual
71	01-01-501515 Audit	30,000	44,098	(14,098)	30,000	
72	01-01-000000 Information Technology Transfer to Reserve	3,000	2,500	500	4,000	
73	01-01-501517/520 Legal/Consulting	45,000	50,343	(5,343)	45,000	
74	01-01-501522 Health and Safety	900	561	339	900	
75	01-01-501525 Postage	16,000	13,024	2,976	16,000	
76	01-01-501530 Telephone/Internet	7,200	8,386	(1,186)	7,200	
77	01-01-501535 Property Assessment	58,364	56,913	1,451	59,690	Actual
78	01-01-501545 Admin. Conf. & Travel	10,000	9,880	120	8,000	
79	01-01-501550 Education & Training	6,000	2,859	3,141	6,000	
80	01-01-501521 Health and Safety				6,500	
81	01-01-501555 Maps & Publications	12,000	38,434	(26,434)	67,000	Surveys
82	01-01-501560 Memberships	10,000	9,258	742	10,000	
83	01-01-501565 Donations	7,000	2,779	4,221	7,000	
84	01-01-501570 Advertising	5,000	5,102	(102)	5,000	
85	01-01-501571 The Neebing News	12,000	9,347	2,653	12,000	
86	01-01-501575 Bank Charges & Interest	2,800	2,356	444	2,800	
87	01-01-501580 Tax Write-Offs	5,000		5,000	5,000	
88	01-01-501585 Miscellaneous	4,000	5,488	(1,488)	4,000	
89	01-01-501586 Library Expense	4,992	4,992	-	4,992	
90	01-01-501584 Asset Management	50,000	33,038	16,962	20,000	
91	01-01-501517 Website	-		-	5,500	
92	01-01-501650 Transfer to Rate Stabilization Reserve	115,057	88,365	26,692	30,000	
		938,680	935,833	2,846	870,613	
Fire Expenditures						
93	01-03-501200 Fire -Honourariums and Salary	63,030	66,425	(3,395)	63,120	
94	01-03-501255 Fire - Group Benefits VFIS	8,770	8,966	(196)	8,651	
95	01-03-501270 Fire - Other Benefits	3,000	1,303	1,697	3,000	
96	01-03-501260 Fire - WSIB	13,981	14,240	(259)	13,981	
97	01-03-502115 Fire - Heating Fuel	15,000	4,975	10,025	15,000	
98	01-03-502120 Fire - Hydro	9,000	8,417	583	9,000	
99	01-03-502125/585 Fire Building Maintenance	30,000	10,100	19,900	30,000	
100	01-03-502130/95 Fire Equipment Maintenance	10,000	7,846	2,154	10,000	
101	01-03-502131 Fire Personal Equipment Maintenance	5,000	4,014	986	5,000	
102	01-03-50213/50331 Fire Fleet Maintenance	35,000	39,215	(4,215)	35,000	

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
103	01-03-502140 Fire - Gasoline	20,000	9,625	10,375	20,000	
104	01-03-502145 Fire - Training	20,000	20,413	(413)	25,000	
105	01-03-502146 Fire - Fire Prevention	2,000	3,789	(1,789)	4,000	
106	01-03-502147 Fire - Fire Education	2,000	2,553	(553)	4,000	
107	01-03-502150 Fire - Insurance	31,571	31,581	(10)	33,587	Actual
108	01-03-502152 Fire - Health and Safety	1,000	1,317	(317)	1,000	
109	01-03-502155 Fire - Telephone & Internet	6,503	2,862	3,641	6,000	
110	01-03-502156 Fire - 911 Service for Municipality	7,283	9,141	(1,858)	9,300	
111	01-03-502157 Fire - Office Expense	8,000	14,126	(6,126)	8,000	
112	01-03-502158 Fire - Memberships & Publications	2,000	1,498	502	2,000	
113	01-03-502160 Fire - Communications	9,000	4,847	4,153	12,000	
114	01-03-502175 Fire - Personal Protective Clothing	4,500	11,101	(6,601)	10,000	Widfire
115	01-03-000000 Fire Emergency First Response Supplies				5,000	
116	01-03-000000 Fire - Uniforms				2,500	
117	01-03-502185 Fire - Agreement	2,500	-	2,500	2,700	
118	01-03-502165 Fire Misc		5,741		1,000	
119	01-00-302340 Transfer to Fire Dept Reserve Fund			-	75,000	
		309,139	284,096	30,784	413,839	
Policing Expenditures						
120	01-07-502200 Municipal Law Enforcement Costs	3,000	2,303	697	3,000	
121	01-07-502250 Police Services Board	8,000	8,783	(783)	10,000	
122	01-07-502300 Policing	278,201	248,729	29,472	290,600	
		289,201	259,815	29,386	303,600	
Conservation Authority Expenditures						
123	01-03-502510 LRCA	25,042	25,042	-	25,825	
		25,042	25,042	-	25,825	
Building Expenditures						
124	01-16-502400 CBO - Salaries	23,809	28,301	(4,492)	23,836	
125	01-16-502440 CBO - Mileage		1,518	(1,518)	1,750	
126	01-16-502450 CBO - Supplies and software	2,442	2,442	0	2,442	
127	01-16-502455 CBO - Telephone	600	439	161	600	
		26,851	32,701	(5,850)	28,628	
Emergency Measures Expenditures						
128	01-03-502520 Emergency Management	2,000	702	1,298	2,000	
		2,000	702	1,298	2,000	
Roads Expenditures						
129	01-05-501200 PWC - Salaries	549,751	532,298	17,452	602,202	
130	01-05-501250/270 PWC - Benefits	45,000	38,976	6,024	45,000	
131	01-05-501505 PW - Office Supplies	1,000	244	756	1,000	
132	01-05-501522 PW - Health and Safety	1,000	295	705	1,000	
133	01-05-501570 PW Advertising	1,000	-	1,000	1,000	
134	01-05-503305 Heating Fuel	12,000	6,342	5,658	12,000	
135	01-05-503310 Hydro	7,000	6,210	790	8,000	
136	01-05-503315 Building Maint. & Supplies	6,000	28,800	(22,800)	6,000	
137	01-05-503319/320/4 Equip. Maint. & Supplies	150,000	103,373	46,627	150,000	

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
138	01-05-503321 Bridge Inspections	10,000	-	10,000	6,500	
139	01-05-503325 Fuel & Oil	175,000	112,584	62,416	175,000	
140	01-05-503330 Vehicle License	10,500	11,347	(847)	10,500	
141	01-05-503335 Bridge Maintenance & Supplies	5,000	55	4,945	5,000	
142	01-05-503340 Road Materials - Summer	120,000	145,790	(25,790)	150,000	
143	01-05-503341 Road Materials - Winter	20,000	16,827	3,173	20,000	
144	01-05-503345 Equip. Rentals - Summer	7,500	2,320	5,180	7,500	
145	01-05-503347 Contracted Services	18,000	22,371	(4,371)	18,000	
146	01-05-503350 Misc. Tools & Equip.	4,000	1,567	2,433	9,000	
147	01-05-503355 PWC - Road Signs	7,000	951	6,049	10,000	Parking Bylaw signage
148	01-05-503405 Insurance	31,571	31,571	-	33,587	Actual
149	01-05-503410 Telephone	2,600	2,782	(182)	2,600	
150	01-05-503415 Communications	6,700	6,331	369	6,700	
151	01-05-503420 Education & Training	4,000	840	3,160	4,000	
152	01-05-503425 Memberships	200	908	(708)	200	
153	01-05-503430 Road Inspections	-	-	-	-	
154	01-05-503435 Legal	1,000	-	1,000	1,000	
155	01-05-503490 Helipad Maintenance	7,000	-	7,000	-	
156	01-00-900000 Transfer to Roads Reserve for Rock Fall Hazard	10,000	10,000	-	10,000	
157	01-00-301725 Transfer to Roads Dept Reserve Fund	30,000	30,000	-	40,000	As per Capital Plan
		1,242,822	1,112,784	130,038	1,335,789	
	Environmental Services Expenditures					
158	01-08-501200 Waste Mgmt - Salaries	83,544	84,904	(1,360)	88,888	
159	01-00-000000 Waste Mgmt Committee Honourarium	1,800	-	1,800	1,800	
160	01-00-000000 Waste Mgmt Committee Projects	5,000	-	5,000	5,000	
161	01-08-501270 Waste Mgmt - Benefits	1,900	358	1,542	1,900	Boot Allowance
162	01-08-501275 Waste Management Telephone	250	251	(1)	250	
163	01-08-504200 Waste Management Maintenance	6,000	10,255	(4,255)	6,000	
164	01-08-504202 Waste Management Supplies	2,500	6,314	(3,814)	2,500	
165	01-08-504210 Waste Management - Sanitary	6,000	2,574	3,426	6,000	
166	01-08-504250 Recycle Collection	-	1,832	(1,832)	2,000	
167	01-08-204255 Waste - Landfill Monitoring	20,000	47,664	(27,664)	50,000	
168	01-08-503420 Education, Training & Memberships	600	420	180	600	
169	01-08-504300 Transfer to Landfill Reserve Fund	6,000	11,690	(5,690)	6,000	
		133,594	166,261	(32,668)	170,938	
	Health Unit Expenditures					
170	01-10-505200 T.B. Dist. Health Unit	58,080	58,080	-	60,984	
		58,080	58,080	-	60,984	
	Ambulance Services Expenditures					
171	01-10-505300 Land Ambulance	326,000	253,048	72,952	348,820	Actual Unknown
		326,000	253,048	72,952	348,820	
	Social & Family Services Expenditures					
172	01-12-506100 General Welfare Assist.	257,495	257,495	0	268,206	Percentages Corrected
173	01-12-506400 Social Housing	200,307	200,307	(0)	208,639	
		457,802	457,802	-	476,845	

Municipality of Neebing
2025 DRAFT 2 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Cemetery Expenditures						
174	01-10-501200 Cemetery - Honourarium	600	300	300	600	
175	01-10-505110 Cemetery - Yard Maintenance	6,000	6,355	(355)	2,000	
176	01-10-505115 Cemetery- Sanitary Services	1,000	594	406	1,000	
177	01-00-900000 Cemetery - Transfer to reserves for projects	2500	2,500	-	2,500	
		10,100	9,749	351	6,100	
Recreation Expenditures						
178	01-15-501200 BH - Honourarium	1,800		1,800	1,800	
179	01-15-507210 BH - Heating Fuel	5,500	3,904	1,596	5,500	
180	01-15-507215 BH - Hydro	2,500	2,135	365	2,500	
181	01-15-507220 BH - Building Maintenance	2,000	11,111	(9,111)	7,000	
182	01-15-507222 BH - Grounds Maintenance	2,500	40	2,460	2,500	
183	01-15-507225 BH - Insurance	1,177	1,177	-	1,252	
184	01-15-507230 BH - Telephone	2,000	1,611	389	2,000	
185	01-15-507245 BH - Miscellaneous	2,500	810	1,690	2,500	
186	01-15-507300 Recreation Committee Projects	25,000	19,089	5,911	7,000	
187	01-15-507400 Park Maintenance/Development	6,000	1,569	4,431	6,000	
188	01-15-507410 Other - Park Maintenance - Sanitary Services	8,000	17,327	(9,327)	8,000	
		58,977	58,773	204	46,052	
Economic Development						
189	01-17-501200 Economic Development Salaries	-		-	-	
190	01-17-501530 Economic Development Telephone	450	439	11		
191	01-17-501545 Economic Development Conferences & Travel		38	(38)		
192	01-17-501560 Economic Development Memberships	1,130	503	627	1,530	Sup, TB Chamber
193	01-17-501589 Economic Development Committee	500	400	100	500	
194	01-17-501588 Economic Development Projects & Events	15,000	9,972	5,028	5,000	Need Ec Dev Input
		17,080	11,352	5,728	7,030	
Planning Expenditures						
195	01-11-508220 L.R.P.B.	250	-	250	250	
196	01-11-508300 Planning Other - Miscellaneous	2,000		2,000	2,000	
		2,250	-	2,250	2,250	
	Total Operating Expenditures	4,006,281	3,760,006	252,016	4,212,041	
CAPITAL EXPENDITURES						
Capital-Admin Expenditures						
197	01-51-511300 Administration Property Purchase	-	-	-	-	
198	01-51-511100 Administration Building	30,000	38,045	(8,045)	20,000	Complete Renos
199	01-51-511200 Administration Equipment (Website/ Computers)		-	-	23,000	
	Total	30,000	38,045	(8,045)	43,000	
Capital-Fire Expenditures						
200	01-51-512125/5311 Fire - Building Capital	216,000	27,092	188,908	2,775,000	Fire Bay Addition, furnace
201	Crown Lease Survey and admin fees				14,000	
202	01-51-512130 Fire - Fleet Capital (TCP)	100,000	138,208	(38,208)		
203	01-51-512131 Fire - Equipment Capital (TCP)	10,000	-	10,000	10,000	10 per year over three years
204	01-51-512132 Fire - Bunker Units	18,000	9,632	8,368	20,000	3-5 per year, \$5,000 each,

Municipality of Neebing
2025 DRAFT 2 BUDGET

3.3-7

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
205	01-51-000000 Improvements	50,000	43,610	6,390	60,000	Helipad, Hall, signage improvements
206	01-51-000000 Fire Grant Equipment (Dryer, Hoods, Gear etc)				42,250	As per Grant (Jan 15, 2025)
207	01-51-000000 SCBA Replacement					Need 15 20,000 each
208	01-51-512136 Fire - Radios/Radio Link Improvements	15,000	11,299	3,701	10,000	Improve Radio link
209	01-51-512145 Fire Protection	20,000	-	20,000		
	Total	429,000	229,842	199,158	2,931,250	
Capital - Roads Expenditures						
210	01-51-513310 PW Proj (OCIF)	329,172	202,485	126,687	386,000	Bank for 2025
211	01-51-513300 PW CRUSHING	-	48,538	(48,538)	-	
212	01-51-513206 PW Bridges (General Repairs)	50,000		50,000	50,000	Maintenance (inspections)
213	01-51-513333 PW Projects (Misc road projects)	30,000		30,000	30,000	
214	01-51-513304 Transp. - Equipment-Capital Purchase	-		-	-	
215	01-51-513315 PW Chip Sealing	-		-	106,360	More Patching In 2025
216	01-51-513302 PW Culverts (General)	40,000	31,472	8,528	40,000	
217	01-51-513325 Federal Canada Builds (Gas Tax) (Bank)	146,789	146,789	-	31,506	
218	01-51-513345 PW - Building Improvement	-		-	-	
219	01-51-513331 NORDS Project	93,640	95,836	(2,196)	93,640	Chipseal Maintance
	Total	689,601	525,120	164,481	737,506	
Capital - Environmental Expenditures						
220	01-51-581200 Landfill Projects	10,000		10,000	10,000	Per Council Direction
221	01-51-581200 Landfill Electricity	-		-	10,000	Solar
222	01-51-514250 Landfill Expansion	40,000	60,631	(20,631)	30,000	
	Total	50,000	60,631	(10,631)	50,000	
Cemetery Expenditures						
223	01-51-515110 Cemetery	-	-	-	-	
	Total	-	-	-	-	
Capital - Park Expenditures						
224	01-51-517225 Park (Alf Olsen)	357,367	318,640	38,728		
225	01-51-517220 Park (Blake Hall) Federal Canada Builds (Gas Tax)	942,097	826,406	115,691	115,283	Finish Rink, cistern for water, Holdback for Rinks
226	01-51-561100 Park Improvements	117,827	125,187	(7,360)	18,000	
227				-	8,000	
228	01-51-517400 Park Projects	40,000	32,398	7,602	405,809	
	Total	1,457,292	1,302,632	154,660	547,092	
	Total Capital Expenditures	2,655,893	2,156,270	499,623	4,308,848	
School Board Expenditures						
229	01-80-803000 Transfers to School Boards	564,526	548,670	15,856	566,551	
	Total	564,526	548,670	15,856	566,551	
	Total Expenditures	7,226,700	6,464,946	767,495	9,087,440	
	Revenue over Expenditures	0			(212,476)	
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Municipality of Neebing
Reserves and Reserve Funds Continuity

Calculated at Year End

GL	Opening balance January 2024		2024 Interest	2024 PI Reinvested Income	2024 HISA Interest	Transfer IN	Transfer OUT		Closing balance
Reserves			2,328.10 Per stmts	99,171.28 Per An Stmt	41,994.90 Per stmts				-
Reserve Funds									
For medical bursary	22,842.45	22,842.45	14.31	609.77	258.21		-		23,114.97
For forest fire fighting	255,762.31	255,762.31	160.28	6,827.52	2,891.17				258,813.76
For Park Purposes	572,616.49	572,616.49	358.84	15,285.88	6,472.93	14,560.53	489,158.00 *		104,850.80
For fire department	661,254.95	661,254.95	414.39	17,652.07	7,474.91		86,026.82 **		583,117.43
For Information Technology	12,481.81	12,481.81	7.82	333.20	141.10	2,500.00			15,130.73
For sick leave gratuity	67,544.22	67,544.22	42.33	1,803.08	763.53				68,350.08
For landfill - future site	766,814.22	766,814.22	480.54	20,469.95	8,668.17	11,690.00	69,411.07 ***		718,241.86
For Election Material	6,553.88	6,553.88	4.11	174.95	74.09	2,000.00			8,632.08
For OMB Hearings/Planning	81,970.84	81,970.84	51.37	2,188.19	926.61				82,948.82
For Roads Department	198,844.96	198,844.96	124.61	5,308.13	2,247.77	40,000.00			241,217.34
For Rate Stabilization	1,042,875.83	1,042,875.83	653.55	27,839.37	11,788.81	90,865.41	131,354.91 ****		1,014,828.69
For Cannabis Implementation	21,215.75	21,215.75	13.30	566.35	239.83				21,468.88
For Building Department	4,226.29	4,226.29	2.65	112.82	47.77	-	4,276.71		0.00
Balance of Reserve Funds	3,715,004.00	3,715,004.00	2,328.10	99,171.28	41,994.90	161,615.94	780,227.51		3,140,715.43