

The Corporation of the  
**Municipality of Neebing**

AGENDA for Special Council meeting: January 26, 2022 at 6:00 p.m.

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/307015141>

You can also dial in using your phone.

Canada (Toll Free): [1 888 455 1389](tel:18884551389) Access Code: **307-015-141**

**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. Budget Discussion**

- |     |                                |      |
|-----|--------------------------------|------|
| 2.1 | Reserve Transfer Adjustment    | 1    |
| 2.2 | Budget Report                  | 2-8  |
| 2.3 | Review 2022 First Draft Budget | 9-17 |

**3. Adjourn the Meeting**

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

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**Date:** January 21, 2022 (for meeting on January 26, 2022)

**To:** Mayor and Council

**Subject:** Reserve Transfer Adjustment

**Submitted by:** Laura Jones, Deputy Clerk-Treasurer

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**RECOMMENDATION:**

Administration recommends that adjust the reserve fund transfer related to the investments gains be adjusted to \$808,995.20.

**DISCUSSION/ BACKGROUND:**

At the December 15, Council Meeting, Council was informed that the cash value of the reserves on November 26, 2021, when the investment portfolio was liquidated prior to being transferred to ONE JIB, was \$3,152,625.43.

And that, the reserve overfunding amount to be realized in 2021 will be \$816,049.20

This statement is true, however, some of the \$816,048.20 was the interest accrued in the reserve bank account and the HISA account. This interest should be allocated to all the reserve funds, instead of the only the rate stabilization reserve.

It is recommended that Council adjust the amount of \$816,049.20 down by the 2021 annual HISA interest amount of \$6,918.60 plus the annual interest amount in the reserve bank account of \$134.40, for a net reserve overfunding transfer of transfer of \$808,995.20. This way the reserve interest will be allocated across the reserve funds.

In anticipation of this resolution the reserve fund balance sheet presented to Council tonight shows this adjusted amount

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

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**Date:** January 21, 2022 (For Meeting on January 26, 2022)

**To:** Mayor and Council

**Subject:** First Draft of the 2022 Budget  
**File Number:** 01-F06-00001-2022

**Submitted by:** Laura Jones, Deputy Clerk/Treasurer

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**RECOMMENDATION:**

Administration seeks direction from Council regarding the 2022 budget.

**BACKGROUND:**

Municipal budgets are reviewed several times prior to being passed. In this first draft budget, the 2021 final figures have not been included, and instead the budget figures for 2021 and the third quarter variance reported in 2021 are provided for comparison. Preliminary 2021 values will appear in the next budget draft. Regardless, the preliminary values for 2021 are subject to change, as final year-end adjustment will be completed during the 2021 audit process in mid-March. This first draft is presented to Council to open discussions regarding projects and priorities. The purpose of this first draft review is for Council to provide direction to staff for future budget drafts.

**DISCUSSION:**

This first draft budget has been reviewed by the Roads Committee, the Working Roads Foreman, Fire Chief Ashbee, and Administrative Staff.

No closed session is provided at this meeting as upcoming staff discussions and a pending decision by NOHC regarding internship funding will cause changes to this area. It is anticipated that a closed session budget discuss will be included at the next Budget Meeting.

**GENERAL REVENUE:**

**2021 Surplus**

The surplus amount from the previous year is determined by the auditors when they produce the financial statements. The auditors can provide an estimated surplus after completing the year-end audit in March, and a placeholder value of \$100,000 has been used in this first draft budget, although the actual amount is anticipated to be higher.

## **Property Taxes**

No tax increase occurred in 2020, and a modest tax increase in 2021 resulted in less than a \$1.00 increase on \$1,000 of property tax

The reassessment of properties did not occur, and has been postponed for 2022. The 2022 MPAC Provincial Roll report shows an overall property assessment increase of 0.89%. Within that assessment growth, the Residential portion of the tax based increased by 1.53%. This represents real growth of the assessment base in the Municipality. The MPAC Change report is included as Attachment 1

The capital plan approved in 2021 acknowledges that tax increases are necessary to support future capital projects. In 2022, a proposed tax increase of 4% has been used for this first draft, and this would result in an increase of roughly \$22 on a \$1,000 tax bill.

Projects identified in the capital plan were reviewed. Changes to the capital projects identified in the capital plan include:

### **FIRE**

#### **Revenue changes from 2021**

Fire revenue was maintained at \$20,000 as per Chief Ashbee with justification that MTO calls remain down.

Transfer from the Fire Reserve Fund into revenue is \$320,000. This is to help fund the fire bay addition (\$250,000) and replace the rapid attack chassis deferred from 2021 (\$70,000) vehicle number #P-102

A pending grant application from NOHFC (estimate of \$250,000 in 2022) appears summarized with other grants in line 7.

#### **Operating expense changes from 2021**

Additions to Line 86 from 2021 are included in Administration Salaries

Transfer into reserve for future vehicles increases to \$65,000 in 2022. This will help accumulated the reserves necessary to replace the front line pumper and other vehicles identified in the capital plan.

Insurance was adjusted to the actual amount.

ADMINISTRATION**Revenue changes from 2021****Grants**

Prov. Bridge Funding	461,516.85
Stewardship	15,600.00
Canada Summer Jobs	5,000.00
NOHFC - intern	50,000.00
COVID Infrastructure	100,000.00
FCM Asset Mgt	50,000.00
NORDS	\$93,640.12
NOHFC - Blake Hall	\$300,000.00
NOHFC - Alf Olsen Park	\$75,000.00
NOHFC Fire Addition	<u>250,000.00</u>
	1,400,756.97

Other Revenue Changes shown

An Adjustment to PIL amounts does not change net taxes levied

Penalties from overdue tax payments reinstated	\$35,000
OMPF Funding increase 24,500 to	\$542,700
OCIF Funding in crease to actual for 2022	\$286,709

No land sale revenue entered

Reserve transfers for Landfill expansion,	\$260,000
Administration Office Renovation	\$70,000
Election Reserve Transfer for 2022 Election	\$13,000

**Administration Operating expense changes from 2021**

- Line item 52 is a place-holder amount and will be discussed in detail in a future report. It includes Line 55 and administrative salaries related to the fire department and Economic development.
- Line 72 Maps and Publications increased 2,000 for Teranet mapping Data (Land Registry Property PIN numbers).
- Insurance increased to 2022 actual
- Line 82 Asset Management project from 2021 was moved to 2022 for \$62,500 (\$50,000 from FCM matching grant and \$12,500 municipal contribution for asset management operationalization activities)

PUBLIC WORKS**Revenue changes from 2021**

Transfer of saved gas tax from Prior Year for Bridge replacements  
 Reserve funds Transfers for Roads Purposes  
 Prior Year OCIF \$20,000

Rate Stabilization \$400,000 (for plow truck- Rate Stabilization)  
 Bridge Funding \$195,918 (Rate Stabilization)  
 Sturgeon Bay Road Renewal \$200,000 (Rate stabilization)

### **Operating expense changes from 2021**

- Line 120 includes part-time summer staffing
- Line 128 includes an additional \$30,000 for repairs for the 2002 Grader as per the Roads Committee
- Line 130 includes a 20% increase for fuel and oil expenses.

### **Environmental Services**

- Line 159A was added to for waste monitoring

### **Capital Budget**

#### **Transferred from 2021**

- Municipal Office Upgrades, Farm Road Bridge, Pardee Road Bridge, Landfill expansion, Public Works Plow Truck purchase, Blake Hall Rink and roof, Alf Olsen Park rink Surface, Rapid Attack Chassis P102, Radio :Link Project (increased by \$10,000)

#### **2022 Additional Projects from capital plan**

- Line 193 Municipal Office Fire Bay Project \$500,000
- Line 200 Fire Protection (Dry Hydrant installation) \$20,000
- Line 201 Contracted Projects (East and West Oliver Lake) \$156,126
- Line 207 Sturgeon Bay Road (increased expenditure offset by increased OCIF and NORDS grant) \$800,000

NOTE: The Roads Department moved up part of the Cloud Lake Project to 2022, using gravel crushed in 2021 and in-house and contracted services.

### **ATTACHMENTS:**

One: 2021 Reserve Balances  
 Two 2021 Statement of Gains and Losses

### **AVAILABLE UPON REQUEST:**

Past budgets, more information on various line items, etc.



# Assessment Change Summary

## Municipality of Neebing

The following chart provides a snapshot comparing the assessed value at the beginning of one taxation year (2021), to the assessed value at the beginning of the next taxation year (2022).

Property Tax Class (RTC) Description	RTC	Based on 2016 Current Value Assessment (CVA)			
		Destination CVA <i>At time of roll return for 2021 Tax Year</i>	2022 Tax Year <i>Destination CVA at time of roll return for 2022 Tax Year</i>	Percent Change <i>2021 – 2022 Tax Year</i>	Percent of Total CVA <i>Distribution of CVA between classes for 2022 Tax Year</i>
Residential	R	331,988,061	337,113,361	1.54%	90.08%
Commercial	C	1,799,500	1,799,500	0.00%	0.48%
Commercial (New Construction)	X	60,200	60,200	0.00%	0.02%
Industrial	I	96,700	96,700	0.00%	0.03%
Industrial (New Construction)	J	1,007,400	1,007,400	0.00%	0.27%
Pipeline	P	54,000	54,000	0.00%	0.01%
Farm	F	12,703,100	10,769,300	-15.22%	2.88%
Managed Forests	T	396,400	501,700	26.56%	0.13%
PIL - Residential	R	3,369,400	3,369,400	0.00%	0.90%
PIL - Commercial	C	10,599,100	10,599,100	0.00%	2.83%
PIL - Landfill	H	40,700	40,700	0.00%	0.01%
Exempt	E	8,848,839	8,847,039	-0.02%	2.36%
TOTAL		370,963,400	374,258,400	0.89%	100.00%

Municipality of Neebing  
Reserves and Reserve Funds Continuity  
December 31, 2021

Calculated at Year End									
Opening balance			2021 Provisions	2021 Interest	2021 HISA Interest	Transfer IN 2021		Transfer OUT 2021	Closing balance
<b>Reserves</b>				134.40	6,918.60				
For Municipal Modernization Program	389,400.00	389,400.00						389,400.00	-
For Deferred Capital Projects	30,000.00	30,000.00						30,000.00	-
		-							-
<b>Reserve Funds</b>				Per stmts					
For medical bursary	21,821.28	21,821.28	0.00	-	1.12			-	21,880.20
For forest fire fighting (capped at \$250,000)	239,786.15	239,786.15	- 0.00	-	12.34	4,544.08			244,977.66
For Park Purposes (capped at \$300,000)	193,538.81	193,538.81	0.00	454,510.23	9.96				648,571.59
For fire department	527,116.46	802,766.76	- 275,650.30	30,000.00	41.30	4,844.09		100,170.51	463,957.51
For Information Technology	8,356.47	8,356.47	- 0.00	3,000.00	0.43				11,379.03
For sick leave gratuity	64,525.67	64,524.67	1.00		3.32	-			64,698.89
For landfill - future site	731,597.80	731,597.80	- 0.00	7,360.00	37.64				740,933.11
For Election Material	10,883.74	10,883.73	0.01	2,000.00	0.56				12,913.11
For OMB Hearings/Planning	78,306.36	78,306.37	- 0.01	-	4.03			-	78,517.80
For Roads Department	249,579.94	249,579.95	- 0.01	10,000.00	12.84			89,279.04	170,974.77
For Rate Stabilization	191,747.02	191,747.01	0.01	1,267,402.22	9.87				1,459,666.95
For Cannabis Implementation	15,280.16	15,280.15	0.01	5,000.00	0.79				20,321.41
For Building Department	4,037.36	4,037.38	- 0.02	-	0.21	-		-	4,048.28
<b>Balance of Reserve Funds</b>	<b>2,612,226.53</b>		<b>1,779,272.45</b>	<b>134.40</b>	<b>6,918.60</b>	<b>9,388.17</b>		<b>189,449.55</b>	<b>3,942,840.30</b>



ONE Investment Program  
2021 Summary of Gains/Losses

	Purchase Price in 2016	Value at Start of Year (2021)	Change (shown on monthly statements)												Current Value	Change since Purchase
			January	February	March	April	May	June	July	August	September	October	November	December		
Money M	256,171.46	268,586.13	18.73	9.50	11.35	11.13	2.98	5.56	5.68	3.29	4.28	3.93	10.26		268,672.82	4.88%
Bond	32,814.20	35,811.18	7.10	-315.48	-5.13	35.97	7.61	-66.08	74.25	14.07	-88.28	-337.56	-31.20		35,106.45	6.99%
Equity	864,268.74	1,225,058.08	-15,447.51	71,727.31	63,085.17	24,513.50	26,105.35	23,642.22	-6,692.35	23,326.68	-46,215.36	64,271.99	40,281.27		1,493,656.35	72.82%
	1,153,254.40	1,529,455.39	-15,421.68	71,421.33	63,091.39	24,560.60	26,115.94	23,581.70	-6,612.42	23,344.04	-46,299.36	63,938.36	40,260.33	0.00	1,797,435.62	55.86%

Total Gain/Loss in 2021	267,980.23
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(as per monthly Statements)

Portfolio Summary as of November 26, 2021

Account	Purchase Price	Start of Year	Current Value	% of Total	Change in 2021	Increase since Purchase	Municipal Amount Redeemed	Amount Redeemed to move to PI	Remainder in fund
High Interest Savings Account	1,519,942.42	1,598,172.65	1,317,634.89	42.3%	6,918.60	85,148.83	-287,456.36		1,317,634.89
Money Market Portfolio	256,171.46	268,586.13	268,672.82	8.6%	86.69	12,501.36		-268,672.82	0
Bond Portfolio	32,814.20	35,811.18	35,106.45	1.1%	-704.73	2,292.25		-35,106.45	0
Equity Portfolio	864,268.74	1,225,058.08	1,493,656.35	47.9%	268,598.27	629,387.61		-1,493,656.35	0
	2,673,196.82	3,127,628.04	3,115,070.51	100.0%	274,898.83	729,330.05	-287,456.36	-1,797,435.62	1,317,634.89

Total Gain/Loss since Start	644,181.22
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Value Nov 26, 2021	1,797,435.62
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Total year change	267,980.23
Total change	644,181.22
Percent Change since Purchase	55.86%

3,395,608.27  
1310716.29

	Purchase Price in 2018	Value at Start of Year (2021)	Interest (shown on monthly statements)												Current Value	Change since Purchase
			January	February*	March	April	May	June	July	August	September	October	November	December		
HISA	1,519,942.42	1,598,172.65	1,241.92	224.10	193.38	183.91	178.00	183.96	771.56	797.68	798.18	772.93	799.13	773.85	1,317,634.89	5.60%
	1,519,942.42	1,598,172.65	1,241.92	224.10	193.38	183.91	178.00	183.96	771.56	797.68	798.18	772.93	799.13	773.85	1,317,634.89	5.60%
Interest Rate			0.915%	0.165%	0.165%	0.165%	0.165%	0.165%	0.715%	0.715%	0.715%	0.715%	0.715%	0.715%		

* In February 2021 a withdrawal was made from the account for 2020 reserve transfers			
Withdrawal	-	287,456.36	2020 Transfers Reflected in Curent Value Total
Interest		224.10	
Net Change	-	287,232.26	

HISA VALUE	1,598,172.65
2020 Provisions	- 287,456.36
HISA VALUE	1,310,716.29

Total Interest Earned in 2021	6,918.60
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(as per monthly Statements)

Total Interest Earned Since Start	85,148.83
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Value at start of year	1,598,172.65
Total Interest 2021	6,918.60
Value prior to withdrawal	1,605,091.25
Change since Purchase	5.60%
Minus Withdrawals	- 287,456.36
BALANCE IN HISA	1,317,634.89

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>REVENUES</b>							
<b>General Government Revenues</b>							
01-00-401100	Municipal Levy	2,586,292	2,639,859	2,729,052	89,193	3.4%	
01-00-401101	Supplemental Levy	50,000	50,000	50,000	-	0.0%	
01-00-401200	School Levy	542,721	548,123	555,265	7,142	1.3%	
01-00-401201	Supplemental School Levy	10,000	10,000	10,000	-	0.0%	
01-00-403150	Library Grant	4,992	4,992	4,992	-		
01-00-403186	OCIF Fundng	156,126	156,126	286,709	130,583	83.6%	
01-00-403195	Other Grants	476,079	669,117	1,400,757	731,640		<b>OTHER GRANTS</b>
01-00-403200	OMPF (Ontario Municipal Partnership Fund)	538,300	518,200	542,700	24,500	4.7%	Prov. Bridge Funding \$461,517
01-00-404100	Pymts In Lieu - Federal	15,403	15,413	15,807	394	2.6%	Waste Recovery \$15,600
01-00-404200	Pymts In Lieu - Provincial	49,769	49,802	68,826	19,024	38.2%	Canada Summer Jobs \$5,000
01-00-404300	Pymts In Lieu - City of Thunder Bay	30,029	30,049	30,843	794	2.6%	NORDS 93640.12
01-00-405105	Provincial Offences Revenue	-	-	-	-		COVID Infra. \$100,000
01-00-405110	Business Licences	1,750	1,750	1,750	-		FCM Asset Mgt \$50,000
01-00-405130	Administrative Fees	700	700	700	-		NOHFC - Unknown
01-00-405135	Shared Services	-	-	-	-		NOHFC - Blake Hall - 300,000
01-00-405139	Neebing News	1,500	1,500	1,500	-		NOHFC Aldf Olsen - 75,000
01-00-405140	Tax Certificates & Zoning Compliance	2,000	2,000	2,000	-		NOHFC Fire Addition 250,000
01-00-406110	Penalties on Current Taxes	30,000	10,000	35,000	25,000		Penalties enforced
01-00-406210	Bank Interest Earned	10,000	6,000	6,000	-		Reduction in Interest
01-00-406220	US Exchange	-	-	-	-		
01-00-406330	Sale of Surplus Assets	-	5,000	5,000	-		
01-00-406310	Land Sales	200,000	150,000	-	-		
01-00-406509	Land Rentals & Aggregate Refund	3,000	3,000	3,000	-		
01-00-406510	General - Misc Revenues	1,000	1,000	1,000	-		
01-00-000000	Cash Surplus (Deficit) from Previous Year	(25,719)	489,150	100,000	-		Unknown
01-00-901000	Transfer from Reserves (Landfill, rate Stablization )	292,983	402,983	343,000	(59,983)		Landfill 260,000, Admin reno 60000, Election 13,000
		<b>4,976,924</b>	<b>5,764,763</b>	<b>6,193,900</b>	<b>968,287</b>	<b>7.4%</b>	
<b>Fire Revenues</b>							
01-00-403140	Conditional - Helipads	7,000	7,000	7,000	-		
01-00-405430	Fire Revenue - MTO Calls, Donations, Misc Rev	20,000	20,000	20,000	-		
01-00-901000	Transfer from Reserves	430,000	490,000	320,000	(170,000)		Replace RA Chassis, New Fire addition
		<b>457,000</b>	<b>517,000</b>	<b>347,000</b>	<b>(170,000)</b>	<b>-32.9%</b>	

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>			<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Building Revenues</b>								
01-00-405120	Building Permits		24,612	24,000	24,000	-		
			<b>24,612</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Roads Revenues</b>								
01-00-403110	Federal Gas Tax		124,682	249,364	125,308	(124,056)		
01-00-405425	Haul Permits		3,500	3,500	3,500	-		
01-00-901000	Transfer prior yr (Gas Tax)			505,848	759,565	253,717		Pardee Rd Bridge
01-00-901000	Transfer from Reserves			626,500	815,918	189,418		OCIF Deferred 20,000, Plow Truck, Rate Stabilization for Bridge
			<b>128,182</b>	<b>1,385,212</b>	<b>1,704,291</b>	<b>319,079</b>	<b>23.0%</b>	
<b>Environmental Services Revenues</b>								
01-00-405415	Recycling Refunds		3,000	3,000	3,000	-		
01-00-405417	Landfill Fees		6,000	6,000	6,000	-		
01-00-403190	RPRA Blue Box Funding		11,110	15,916	15,916	-		
			<b>20,110</b>	<b>24,916</b>	<b>24,916</b>	<b>-</b>	<b>0.0%</b>	
<b>Recreational &amp; Cultural Services Revenues</b>								
01-00-405300	Recreation Committee		650	650	650	-		
01-00-406510	Recreation Donation			10,000		(10,000)		
01-00-405310	Blake Hall Rentals		500	500	500	-		
01-00-901000	Transfer from Reserves		-	-	125,000	125,000		For Blake Hall and Alf Olsen Park rink improvements
			<b>1,150</b>	<b>11,150</b>	<b>126,150</b>	<b>125,000</b>	<b>1031.4%</b>	
<b>Cemetery</b>								
01-00-405510	Cemetery Fees		1,500	1,500	1,500	-		
			<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0.0%</b>	
<b>Planning Revenues</b>								
01-00-405210	Committee of Adjustment		-	-	-	-		
01-00-405220	Planning Amendments		6,000	6,000	6,000	-		
			<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Total Revenues:</b>			<b>5,615,478</b>	<b>7,734,541</b>	<b>8,427,757</b>	<b>1,242,366</b>	<b>9.0%</b>	
<b>OPERATING EXPENDITURES</b>								
<b>Council Expenditures</b>								
01-02-501100	Council - Salaries		71,744	72,928	74,182	1,254	1.7%	Closed Session
01-02-501180	Council - Mileage		4,500	4,500	4,500	-	0.0%	
01-02-501270	Council - Other Benefits		300	300	300	-	0.0%	
01-02-501530	Council - Telephone		450	450	450	-	0.0%	
01-02-500000	Council Projects		-	4,000	4,000	-		Proposal to change composition
01-02-501540	Council - Conf. & Travel		18,000	7,500	7,500	-	0.0%	
			<b>94,994</b>	<b>89,678</b>	<b>90,932</b>	<b>1,254</b>	<b>1.4%</b>	
<b>Elections Expenditures</b>								
01-01-501600	2022 Election		2,000	2,000	15,000	13,000		
			<b>2,000</b>	<b>2,000</b>	<b>15,000</b>	<b>13,000</b>	<b>650.0%</b>	
<b>Administration Expenditures</b>								
01-01-501200	Admin - Regular Salaries		219,538	275,321	301,238	25,917		

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
01-01-501250	Admin - Benefits	31,000	31,000	31,000	-		
01-01-501280	Admin - Mileage	1,000	1,000	1,000	-		
01-01-501300	Cleaning - Salaries	17,163	17,773		(17,773)		
01-01-501410	Heating Fuel	7,000	5,000	5,000	-		
01-01-501415	Hospitality	7,000	5,000	5,000	-		
01-01-501420	Hydro	3,000	3,000	3,000	-		
01-01-501430	Bldg. Maint. & Supplies	15,000	15,000	15,000	-		
01-01-501440	Technology Maint. & Supplies	20,000	22,500	22,500	-		OGRA Weather App, Landfill POS
01-01-501505	Office Supplies	10,000	10,000	10,000	-		
01-01-501510	Insurance	25,200	34,962	40,681	5,719		Actual 2022
01-01-501515	Audit	25,000	25,000	25,000	-		
01-01-501518	Information Technology Transfer to Reserve	3,000	3,000	3,000	-		
01-01-501520	Legal	10,000	10,000	10,000	-		
01-01-501522	Health and Safety	900	900	900	-		
01-01-501525	Postage	16,000	16,000	16,000	-		
01-01-501530	Telephone	4,500	4,500	4,500	-		
01-01-501535	Property Assessment	58,986	58,538	58,538	-		Actual 2021
01-01-501545	Admin. Conf. & Travel	7,000	4,000	4,000	-		
01-01-501550	Education & Training	6,000	6,000	6,000	-		
01-01-501555	Maps & Publications	5,000	5,000	7,000	2,000		Teranet Data
01-01-000000	Surveys	11,000	-	-	-		
01-01-501560	Memberships	10,000	10,000	10,000	-		
01-01-501565	Donations	7,000	7,000	7,000	-		
01-01-501570	Advertising	3,500	3,500	3,500	-		
01-01-501571	The Neebing News	9,000	9,000	9,000	-		
01-01-501575	Bank Charges & Interest	2,800	2,800	2,800	-		
01-01-501580	Tax Write-Offs	5,000	5,000	5,000	-		
01-01-501585	Miscellaneous	4,000	4,000	4,000	-		
01-01-501586	Library Expense	4,992	4,992	4,992	-		
01-01-000000	Asset Management	40,000	62,500	62,500	-		Offset by FCM Grant
01-01-501517	Website Accessibility	30,000	5,000	5,000			
01-01-501295	COVID Expenditures	0					
01-01-501650	Transfer to Rate Stabilization Reserve (Land Sales)	151,830	384,937	-	(384,937)		
		<b>771,409</b>	<b>1,052,223</b>	<b>683,148</b>	<b>(369,075)</b>	<b>-35.1%</b>	

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Fire Expenditures</b>							
01-03-501200	Fire -Honourariums and Salary	41,920	64,928	55,143	(9,785)		Fire Admin and Cleaning rolled into Admin
01-03-501255	Fire - Group Benefits VFIS	8,226	8,770	8,770	-		
01-03-501270	Fire - Other Benefits	3,000	3,000	3,000	-		
01-03-501260	Fire - WSIB	8,792	8,792	8,792	-		
01-03-502115	Fire - Heating Fuel	10,000	10,000	10,000	-		
01-03-502120	Fire - Hydro	9,000	9,000	9,000	-		
01-03-502125	Fire Building Maintenance	15,000	15,000	15,000	-		
01-03-502130	Fire Equipment Maintenance	10,000	10,000	10,000	-		
01-03-502131	Fire Personal Equipment Maintenance	5,000	5,000	5,000	-		
01-03-502135	Fire Fleet Maintenance	40,000	40,000	40,000	-		
01-03-502140	Fire - Gasoline	8,000	8,000	8,000	-		
01-03-502145	Fire - Training	10,000	10,000	10,000	-		
01-03-502146	Fire - Fire Prevention	1,500	2,000	2,000	-		
01-03-502147	Fire - Fire Education	1,500	2,000	2,000	-		
01-03-502150	Fire - Insurance	22,209	22,357	28,252	5,895		2022 Actual
01-03-502152	Fire - Health and Safety	1,000	1,000	1,000	-		
01-03-502155	Fire - Telephone & Internet	3,000	3,000	3,000	-		
01-03-502156	Fire - 911 Service for Municipality	6,000	6,000	6,000	-		
01-03-502157	Fire - Office Expense	5,000	5,000	5,000	-		
01-03-502158	Fire - Memberships & Publications	2,000	2,000	2,000	-		
01-03-502160	Fire - Communications	8,000	8,000	8,000	-		
01-03-502175+165	Fire - Personal Protective Clothing	4,500	4,500	4,500	-		
01-03-502185	Fire - Agreement	2,500	2,500	2,500	-		
01-03-502195	Fire - COVID Expenditures				0		
01-00-302340	Transfer to Fire Dept Reserve Fund	-	30,000	65,000	35,000		(New Pumper 2035, )
		<b>226,147</b>	<b>280,847</b>	<b>311,958</b>	<b>31,111</b>	<b>11.1%</b>	

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Policing Expenditures</b>							
01-07-502200	Municipal Law Enforcement Costs	3,000	3,000	3,000	-		
01-07-502250	Police Services Board	15,000	8,000	8,000	-		
01-07-502300	Policing	286,965	282,001	281,526	(475)		Est 2022
		<b>304,965</b>	<b>293,001</b>	<b>292,526</b>	<b>(475)</b>	<b>-0.2%</b>	
<b>Conservation Authority Expenditures</b>							
01-03-502510	LRCA	22,232	22,697	23,509	812		
		<b>22,232</b>	<b>22,697</b>	<b>23,509</b>	<b>812</b>	<b>3.6%</b>	
<b>Building Expenditures</b>							
01-16-502400	CBO - Salaries	23,587	22,751	22,751	-		Closed Session
01-16-502550	CBO - Education & Training	550	550	550	-		
01-16-502450	CBO - Supplies and software	-	-	2,442	2,442		CGIS Building Dept Software
01-16-502455	CBO - Telephone	475	475	-	(475)		
		<b>24,612</b>	<b>23,776</b>	<b>25,744</b>	<b>1,967</b>	<b>8.3%</b>	
<b>Emergency Measures Expenditures</b>							
01-03-502520	Emergency Management	1,000	1,000	1,000	-		
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Roads Expenditures</b>							
01-05-501200	PWC - Salaries	394,037	408,546	446,716	38,170		
01-05-501250+270	PWC - Benefits	45,000	45,000	45,000	-		
01-05-501505	PW - Office Supplies	1,000	1,000	1,000	-		
01-05-501522	PW - Health and Safety	1,000	1,000	1,000	-		
01-05-501570	PW Advertising	1,000	1,000	1,000	-		
01-05-503305	Heating Fuel	10,000	10,000	10,000	-		
01-05-503310	Hydro	7,000	7,000	7,000	-		
01-05-503315	Building Maint. & Supplies	6,000	6,000	6,000	-		
01-05-503319, 20	Equip. Maint. & Supplies	120,000	120,000	150,000	30,000		
01-05-503321	Bridge Inspections	24,000	12,000	12,000	-		
01-05-503325	Fuel & Oil	100,000	100,000	120,000	20,000		
01-05-503330	Vehicle License	10,500	10,500	10,500	-		
01-05-503335	Bridge Maintenance & Supplies	5,000	5,000	5,000	-		
01-05-503340	Road Materials - Summer	80,000	100,000	100,000	-		
01-05-503341	Road Materials - Winter	15,000	15,000	15,000	-		
01-05-503345	Equip. Rentals - Summer	7,500	7,500	7,500	-		
01-05-503347	Contracted Services	18,000	18,000	18,000	-		
01-05-503350	Misc. Tools & Equip.	4,000	4,000	4,000	-		
01-05-503355	PWC - Road Signs	5,000	5,000	5,000	-		
01-05-503405	Insurance	22,209	22,357	28,252	5,895		2022
01-05-503410	Telephone	2,600	2,600	2,600	-		
01-05-503415	Communications	6,500	6,500	6,500	-		
01-05-503420	Education & Training	4,000	4,000	4,000	-		
01-05-503425	Memberships	200	200	200	-		
01-05-503430	Road Inspections	-	-	-	-		
01-05-503435	Legal	1,000	1,000	1,000	-		
01-05-503490	Helipad Maintenance	7,000	7,000	7,000	-		
01-05-503395	Roads - COVID Expenses				-		

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
01-00-000000	Transfer to Roads Reserve for Rock Fall Hazard and Cott	10,000	10,000	10,000	-		
01-00-301725	Transfer to Roads Dept Reserve Fund	-	-	-	-		
		<b>907,546</b>	<b>930,204</b>	<b>1,024,269</b>	<b>94,065</b>	<b>10.1%</b>	
<b>Environmental Services Expenditures</b>							
01-08-501200	Waste Mgmt - Salaries	63,772	66,143	67,280	1,137		
01-00-000000	Waste Mgmt Committee Honourarium	1,800	1,800	1,800			
01-00-000000	Waste Mgmt Committee Projects	5,000	5,000	5,000			
01-08-501270	Waste Mgmt - Benefits	400	400	400	-		
01-08-501275	Waste Management Telephone	250	250	250	-		
01-08-504200	Waste Management Maintenance	6,000	6,000	6,000	-		
01-08-504202	Waste Management Supplies	2,500	2,500	2,500	-		
01-08-504210	Waste Management - Sanitary	6,500	6,000	6,000	-		reduction in cost
01-08-504250	Recycle Collection	18,000	32,400	32,400	-		bin rentals
01-08-504255	Waste Management Consultant	-	-	-	-		
01-08-000000	Waste - Landfill Monitoring			20,000			New expense
01-08-503420	Education, Training & Memberships	600	600	600	-		
01-08-504295	Waste - COVID expense						
01-08-504300	Transfer to Landfill Reserve Fund	6,000	6,000	6,000	-		
		<b>110,822</b>	<b>127,093</b>	<b>148,230</b>		<b>16.6%</b>	
<b>Health Unit Expenditures</b>							
01-10-505200	T.B. Dist. Health Unit	51,940	51,940	53,499	1,559		Actual 2022
		<b>51,940</b>	<b>51,940</b>	<b>53,499</b>	<b>1,559</b>	<b>3.0%</b>	
<b>Ambulance Services Expenditures</b>							
01-10-505300	Land Ambulance	240,533	261,009	280,000	18,991		
		<b>240,533</b>	<b>261,009</b>	<b>280,000</b>	<b>18,991</b>	<b>7.3%</b>	

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Social &amp; Family Services Expenditures</b>						
01-12-506100 General Welfare Assist.	219,300	94,121	99,290	5,169		
01-12-506400 Social Housing	170,594	306,162	314,419	8,257		
	<b>389,894</b>	<b>400,283</b>	<b>413,709</b>	<b>8,257</b>	<b>3.4%</b>	2022 Actual
<b>Cemetery Expenditures</b>						
01-10-501200 Cemetery - Honourarium	600	600	600	-		
01-10-505110 Cemeteries - Yard Maintenance	3,500	3,500	3,500	-		
01-10-505115 Cemeteries - Sanitary Services	1,000	1,000	1,000	-		
01-10-505140 Cemeteries - One time expense	2,000	2,000	2,000	-		Accessible porta-potty
	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>	<b>-</b>	<b>0.0%</b>	
<b>Recreation Expenditures</b>						
01-15-501200 BH - Honourarium	1,800	1,800	1,800	-		
01-15-507210 BH - Heating Fuel	4,000	4,000	4,000	-		
01-15-507215 BH - Hydro	2,000	2,000	2,000	-		
01-15-507220 BH - Building Maintenance	5,000	5,000	5,000	-		
01-15-507222 BH - Grounds Maintenance	4,187	4,187	4,187	-		
01-15-507225 BH - Insurance	702	702	1,053	351		2022
01-15-507230 BH - Telephone	300	300	300	-		
01-15-507245 BH - Miscellaneous	2,500	2,500	2,500	-		
01-15-507300 Recreation Committee	2,500	2,500	2,500	-		
01-15-507305 Fireworks	-	-	-	-		
01-15-507400 Other - Park Maintenance	2,000	2,000	2,000	-		
01-15-507410 Other - Park Maintenance - Sanitary Services	6,000	6,000	6,000	-		
	<b>30,989</b>	<b>30,989</b>	<b>31,340</b>	<b>-</b>	<b>1.1%</b>	
<b>Economic Development</b>						
01-17-501200 Economic Development Salaries	21,593	-	-	-		Included with Administration
01-17-501530 Economic Development Telephone	450	450	450	-		
01-17-501545 Economic Development Conferences & Travel	2,600	-	-	-		
01-17-501560 Economic Development Memberships	315	1,130	1,130	-		
01-17-501589 Economic Development Committee	1,535	-	-	-		
01-17-501590 Economic Development Projects & Events	4,500	10,550	10,550	-		
	<b>30,993</b>	<b>12,130</b>	<b>12,130</b>	<b>-</b>	<b>0.0%</b>	



Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Planning Expenditures</b>							
01-11-501100	Committee of Adj. - Honourarium		-	-	-		
01-11-508220	L.R.P.B.	250	250	250	-		
01-11-508300	Planning Other - Miscellaneous	2,000	2,000	2,000	-		Proposed Planning Changes
	<b>Total</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>-</b>	<b>0.0%</b>	
<b>Total Operating Expenditures</b>		<b>3,219,425</b>	<b>3,588,221</b>	<b>3,416,344</b>	<b>(292,599)</b>	<b>-4.8%</b>	
<b>CAPITAL EXPENDITURES</b>							
<b>Capital-Admin Expenditures</b>							
01-51-511300	Administration Property Purchase	-	-	-	-		
01-51-511100	Administration Building	40,000	230,000	230,000	-		COVID-Safe Entry, Renovations
01-51-511200	Administration Equipment (Phone system + Computers)	20,000			-		
	<b>Total</b>	<b>60,000</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Capital-Fire Expenditures</b>							
01-51-512125	Fire - Building Capital	20,000	35,000	500,000	465,000		Fire Bay Addition - Multit year Project
01-51-512130	Fire - Fleet Capital (TCP)	520,000	490,000	70,000	(420,000)		Rapid Attack Chassis 102 (from 2021)
01-51-512131	Fire - Fleet Capital (TCP)		5,000		(5,000)		Truck wash Unit
01-51-512131	Air Compressor Bottles		15,000	15,000	-		10 per year over three years
01-51-512132	Fire - Bunker Units	17,000	17,000	18,000	1,000		responder, wildfire coveralls
01-51-512136	Fire - Radios	11,000	11,000	11,000	-		Replace old CP radios
01-51-512136	Radio link Improvements		35,000	40,000	5,000		Improve Radio link for VFD communication
01-51-512145	Fire Protection			20,000	20,000		Dry Hydrant installation
	<b>Total</b>	<b>568,000</b>	<b>608,000</b>	<b>674,000</b>	<b>66,000</b>	<b>10.9%</b>	
<b>Capital-Roads Expenditures</b>							
01-51-513310	PW Gravel Proj (OCIF & GT)	100,000	300,000	300,000	-		Contracted services
01-51-513300	PW CRUSHING	-	100,000	-	(100,000)		
01-51-000000	PW Bridges (General Repairs)	50,000	50,000	50,000	-		maintenance as per inspection
01-51-000000	PW Projects (Misc road projects)	20,000	30,000	30,000	-		Guardrails etc
01-51-513304	Transp. - Equipment-Capital Purchase (Pick-up)	70,000	796,500	400,000	(396,500)		Plow Truck -2021 carryover
01-51-513315	PW Chip Sealing	-	-	800,000	800,000		Sturgeon Bay Road
01-51-513302	PW Culverts (General)	40,000	40,000	40,000	-		culvert replacements
01-51-513325	Gas Tax Projects (Spend on Pardee Road Bridge	124,682	505,848	759,565	253,717		Pardee bridge + Farm Road bridge
01-51-000000	Valley Road West turn around		20,000		(20,000)		
01-51-000000	PW Project (Farm Road Bridge Prov. Funding)	494,500	494,500	657,435	162,935		Farm road bridge, GT, Prov Grant offset 461,516.85
01-51-000000	Streetlight Project (Cloud Lake and Oleksuk)	7,150	7,150		(7,150)		
01-51-000000	Grants saved for future projects		-	-	-		
	<b>Total</b>	<b>906,332</b>	<b>2,343,998</b>	<b>3,037,000</b>	<b>693,002</b>	<b>29.6%</b>	

Municipality of Neebing - Schedule A, By-Law 2022-NNN  
**2022 DRAFT 1 BUDGET**

<u>Account Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Budget Incr (Decr)</u>	<u>% Chg</u>	<u>COMMENTS</u>
<b>Capital - Environmental Expenditures</b>						
01-51-000000 Recycling Bins	15,000	-	-			
01-51-000000 Landfill Projects	20,000	20,000	20,000	-		Trial alternate technologies
01-51-000000 Attendant Sheds	24,000					
01-51-000000 Landfill Expansion	260,000	246,200	246,200	-		
<b>Total</b>	<b>319,000</b>	<b>266,200</b>	<b>266,200</b>	<b>-</b>	<b>0.0%</b>	
<b>Cemetery Expenditures</b>						
01-51-NNNNNN Cemetery - Survey - Need Corner Pins		10,000		(10,000)		
<b>Total</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>		
<b>Capital - Park Expenditures</b>						2021 rink surface and boards
01-51-517400 Park (Alf Olsen rink surface, West Oliver Lk)	10,000	80,000	100,000	20,000		2021 rink surface
01-51-517400 Park (Blake Hall rink surface, roof over surface)	-	60,000	400,000			
01-51-561200 West Oliver Lake Parking	-	-	-	-		
01-51-000000 Homewagon Project	-	-	-			
01-51-517400 Park - Building Capital (Alf Olsen)	-	-	-	-		
<b>Total</b>	<b>10,000</b>	<b>140,000</b>	<b>500,000</b>	<b>20,000</b>		
<b>Total Capital Expenditures</b>	<b>1,863,332</b>	<b>3,598,198</b>	<b>4,707,200</b>	<b>769,002</b>	<b>30.8%</b>	
<b>School Board Expenditures</b>						
01-80-803000 Transfers to School Boards	542,721	548,123	555,265	7,142	1.3%	
<b>Total</b>	<b>542,721</b>	<b>548,123</b>	<b>555,265</b>	<b>7,142</b>	<b>1.3%</b>	
<b>Total Expenditures</b>	<b>5,625,478</b>	<b>7,734,541</b>	<b>8,678,809</b>	<b>944,268</b>	<b>12.2%</b>	Can transfer a bit more from Rate Stabilization