

# 2025 BUDGET

## Workbook



November 25, 2024



**West Nipissing Ouest**



## Table of Contents

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EXECUTIVE SUMMARY .....	4
HIGHLIGHTS FROM 2024 .....	5
2025 BUDGET SUMMARY .....	9
2025 KEY BUDGET CHANGES .....	10
SUMMARY OF ALL CATEGORIES .....	17
SUMMARY OF REVENUES AND EXPENSES .....	19
PROJECTED GENERAL RESERVE.....	22
UNCONTROLLABLE EXPENSES .....	23
OPERATING BUDGET BY DEPARTMENT .....	24
MAYOR AND COUNCIL .....	25
CORPORATE SERVICES.....	27
PUBLIC WORKS .....	30
COMMUNITY SERVICES .....	33
PLANNING AND BUILDING .....	36
ECONOMIC DEVELOPMENT .....	38
FIRE SERVICE .....	40
BY-LAW ENFORCEMENT SERVICES.....	42
COMMITTEES   BOARDS   SERVICE PARTNERS .....	44
COMMITTEES .....	45
BOARDS .....	46
SERVICE PARTNERS .....	49
APPENDICES.....	50





# Executive Summary

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On behalf of staff, we are pleased to provide with the budget submission for the 2025 fiscal year. The enclosed booklet is like previous years however we have added the actual expenditures for the past 5 years to allow Council to better understand expenditure trends.

This year's starting point is representing a 6.52% levy increase. A one percent increase represents \$211,395. The total shortfall from last year's budget is therefore 1,377,484. As with every year, the starting point raises the anxiety of Council and the public at large. As with every year, I remind Council that the work of getting the final budget document to a reasonable level happens once deliberations are complete. Council has provided their list of projects that they would like to see addressed. Staff will provide responses to those requests as we move along the process.

Council must remember that many expenditures are not within their control. The various boards and agencies such as the Home for the Aged, the Health Unit, the Social Services Board, and policing submit budget increases that Council must absorb. Other internal expenses such as utilities are also uncontrollable. These increases must be considered when determining the level of service.

As Council's role is to set policy and strategic direction, we have prepared a material changes document that highlight the major decision points for Council to consider.

I am hopeful that we can reach a final budget in order to commence our tendering process to receive competitive bids for next year.

I look forward to a productive Council deliberation process.

*Jay Barbeau*  
*Chief Administrative Officer*

Visit the Budget and Finance page online for more information about the budget process, understanding tax ratios and rates, or to see last year's budget documents.

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[westnipissing.ca/town-hall/budget-and-finance](https://westnipissing.ca/town-hall/budget-and-finance)





# Highlights from 2024

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## Overall Trends

The overall municipal budget is trending within budget. However, individual departments may be feeling budget pressures. Fleet dependent departments (Fire, Public Works, and to a smaller degree Community Services) are seeing challenges in fleet/equipment repairs and maintenance budgets. Departments are subject to a significant increase in shop rates, lack of local services (leading to travel time or requiring on-site mechanical services), and increased parts costs. Smaller pressures are being seen in services and rents (typically our contracted services such as alarms, plowing (parking lots, service agreements) and office expenses.

## General Government

Interest revenue has been budgeted to reflect the environment at the end of 2023; actual interest revenue will likely exceed budget. Supplemental taxation billing has met budget and it is not anticipated that substantial amounts of additional supplemental billing will be issued in the fourth quarter. Land sales have been recognized as revenue; however, a corresponding transfer to reserve has also been recorded.

## Public Works

Public Works tends to see a lot of seasonal variation in expenses and therefore does not have a smooth budget to actual trend. There are two areas of concern currently – fleet expenses (including repairs and maintenance, fuel, etc.) and services & rents expenses. Both areas are going to exceed budget lines. Services & rents includes contracts such as connecting link winter maintenance, snowblower lease, and other contracted services. It tends to be seasonal and may still be within budget. Vehicle repairs and maintenance is going to exceed budget.

Public Works operating budget to actual results have improved since the second quarter. Though there will be a lot of variation in individual lines, the Public Works operating budget is trending towards ending the year within budget. Given the seasonality of materials such as salt, sand, cold mix, etc. there is still risk; however, the risk has been significantly reduced. The Director of Operations continues to work closely with the CAO and Treasurer.



## Community Services

Community Services has already exceeded its revenue expectations on program revenue and daily usage passes. Facility usage and memberships are trending positively. Pressures from rising utility costs are being felt by the Community Services budget.

## Fire

West Nipissing Fire Services receives revenue from the Ministry of Transportation when it responds to calls on the Trans Canada highway or other provincial highways within our boundaries. Fire revenues are on track to meet projections. The Fire department disposed of surplus assets in 2024 and the gain on sale of those assets (purchase amount that exceeds book value) is shown as revenue.

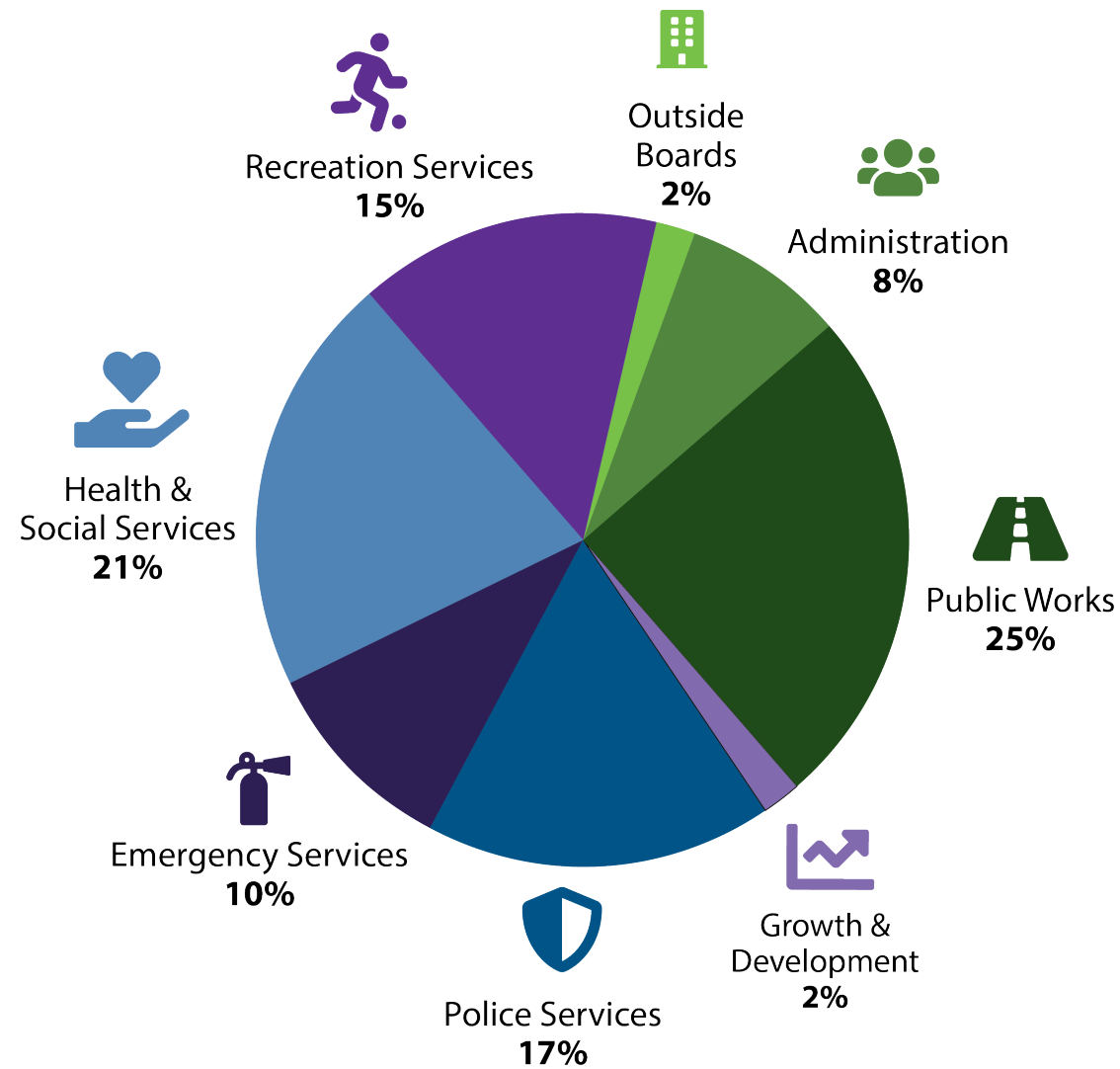
Training expenditures for the Fire department are within budget but the closure of the Fire College several years ago is still being felt. Training costs, including travel and accommodation, challenges succession planning and employee advancement. The Fire department is also seeing pressure on its fleet repairs and maintenance budget. The repairs and maintenance budget has exceeded budget allocation; however, the overall Fire department budget is trending within budget.

## Building and Planning

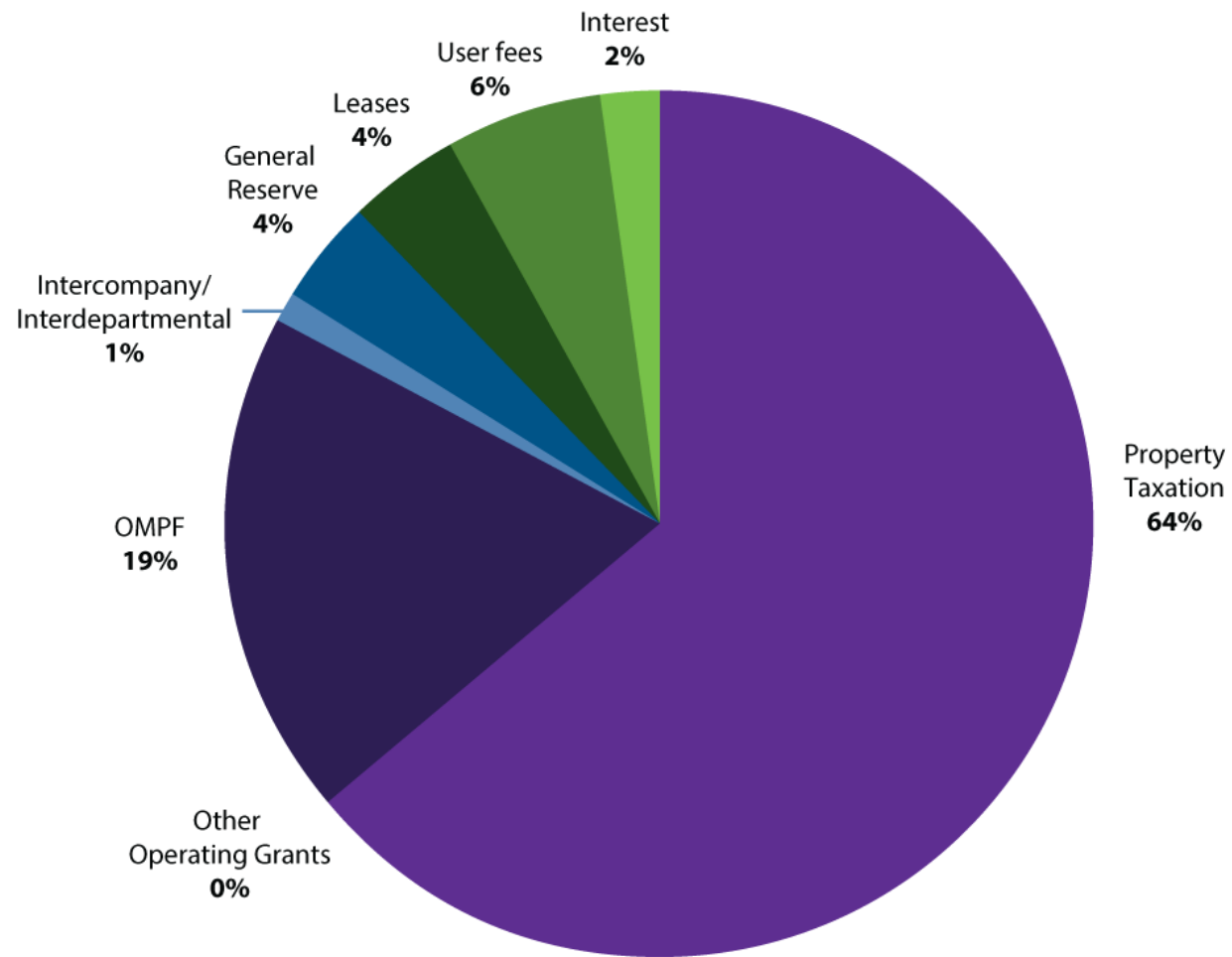
The Building and Planning department has had a very strong 2024. The department exceeds revenue projections by the end of July. This is largely driven by building permit fees though planning fees are also strong.



## Where your tax dollars go (2024 budget)



## Sources of Revenue (2024 budget)





# 2025 Budget Summary





# 2025 Key Budget Changes

Please note that the amounts in this table do not necessarily represent their net effect on the budget. An increase in expense is shown as an increase; an increase in revenue is also shown as an increase, even though they will have different impacts on the budget.

## LEGEND

Grey items : recommended changes that require a strategic decision by Council




\*\* : costs associated with these strategic items have not been included in the current budget proposal




## PILLARS





Community Development	Facilities and Public Spaces	Strategic Management/Policies	Infrastructure	Service Delivery


Mayor and Council			
12,800	Increase allocation to Senior's Supper to reflect current structure and costs.	Strategic Decision	Community
15,000	Increase in Conferences/Education budget.	Strategic Decision	Mgmt/Policy
70,000	Creation of a discretionary grant line. This is not new expenditure, but the allocations usually included in General Government and Community Services have been consolidated into this line.		
General Government			
679,500	Increase in Ontario Municipal Partnership Fund (OMPF) funding. The province has committed to increasing the overall OMPF by \$100 million over the next 2 years. This is a welcome change after years of stagnation and clawbacks. The enhancement in OMPF is to be targeted at small, northern, and rural municipalities.		





300,000	The initial budget is presented without a \$900,000 transfer from general reserve. The 2024 budget included \$1,200,000 in transfer from general reserve to current year operating.	Strategic Decision	 Mgmt/Policy
8,500	Increased training and education costs related to increased costs of courses and travel.	Strategic Decision	 Mgmt/Policy
-13,950	\$15,000 in donations and grants was removed and transferred to the Council discretionary grant line. A small increase was included to accommodate life celebrations and memorials.		
20,800	The increase in software reflects the software that is currently in place. Though some software costs are specific to departments or shared with departments, in general, General Government reports software costs that may impact the entire Municipality.		
10,000	Increase in audit fees. Professional fees are increasing annually. In addition, new reporting requirements have added additional burden on the Municipality's audit report.		
<b>Public Works</b>			
6,000	Increase in budgeted revenue from aggregate licensing and culvert installations but a decrease in inter-company revenue. Aggregate licensing revenue is the Municipality's share of licence/permit fees collected from aggregate producers within our Municipality. Fees collected from licences, wayside permits and aggregate permits are distributed approximately at 61% to the lower-tier/local municipality in which the site is located. While the Aggregate Resources Act does not direct how the Municipality spends these funds, the intent of the fee sharing arrangement was initiated to assist municipalities with road maintenance and other administrative matters related to the management of local aggregate resources.		
68,300	Additional full-time employee for contract supervision. The cost of this employee would be shared with Water and Sewer. Contract supervision is growing increasingly more significant, not just for fiscal responsibility but for overall liability. The recent Ministry of Labour case involving Sudbury and Interpaving that defined the City of Sudbury as an employer for contracted services has changed how municipalities must approach all contracts.	Strategic Decision	 Infrastructure

150,000	Increase in vehicle repairs and maintenance. Over the last two years, there have been significant increases in costs of parts, mechanic fees, and vehicle safeties. In addition, as fleet becomes more computerized, specific dealer maintenance is often required for technical components.		
44,000	Increase to services & rents. Included in the increase is additional grading and plowing for Dokis Road.	Strategic Decision	 Infrastructure
25,000	Increase to materials related to the cost of calcium application. Approximately 970,000 litres of liquid calcium chloride in a 35% solution per OPSS of dust suppressant is used each season. The average application is 2417L/KM. Most roads are given 1 pass in the center of the road, the spreader is up to 4.3 meters in width. A tanker carries 29,000 liters and this will typically cover 12km of road with one pass. High volume roads are given a double application. High volume roads are determined by the Area Forman based on known traffic in the area and previous dust suppression applications.		
10,000	Increase to licenses and permits. Annual licensing cost has been underbudgeted. This is a correction to reflect actual costs.		
Community Services			
34,000	Additional part time clerical hours to provide support to facility/project managers and Director. Director and managers are currently spending tremendous amounts of time engaged in lower level clerical duties (matching PO's to invoices, filing documentation related to training/health & safety etc.). Assigning these duties appropriately to clerical staff would provide Director/managers to focus on planning work, completing inspections, managing projects.	Strategic Decision	 Facilities/Spaces
15,000	Increased in training and education. Maintenance employees receive training in certified pool operator, refrigeration facility operator, in addition to routine health and safety training. These courses allow our staff to safely operator municipal facilities.	Strategic Decision	 Mgmt/Policy
20,000	Additional facilities/expanded parking at facilities have contributed to increased snow removal costs. In addition, costs related to dock removal are projected to increase.		

20,000	Increase in professional fees. As in other departments and capital planning, professional fees have increased substantially over the last couple years. The investment in annual professional fees allows the department to complete studies for future projects and plan rehabilitation of facilities and community assets. The investment in professional fees corresponds with the facility five year plan and ensures adequate maintenance, resulting in longer life of assets.	Strategic Decision	 Infrastructure
24,400	Increase in services and rents. Within Community Services, services and rents reflects contracted services at all public facilities and tenanted locations. This includes items such as elevator/lift maintenance, alarm monitoring, generator maintenance, portable toilets at parks, garbage removal, etc. There has not been a change in the level of service; this reflects increasing costs of existing services.		
-22,400	Decrease in machinery and equipment purchases in operating to reflect an improved funding and correct allocation of purchases in capital.		
-55,000	Allocation of community initiatives and funding that is now included in Council's discretionary grants.		
<b>Fire and Emergency Services</b>			
**	Strategic decisions with significant financial impact that were recently presented in the Fire Master plan have not been incorporated into this budget. Issues will be brought back to Council. Implementation of any Council decisions arising from the Fire Master plan will likely need planning and implementation timelines that would span future budget years.	Strategic Decision	 Infrastructure
			 Service
32,000	Education and training is offered to both professional firefighters and volunteer firefighters. The closure of the Fire College several years ago increased the cost of training. In addition to "routine" training such as Level I and II Firefighter training, fire fighters receive training in extrication, marine vessel training, confined space (silo) training, and other specialized skills to serve the diverse community.	Strategic Decision	 Mgmt/Policy
43,000	Increase in vehicle repairs and maintenance. There have been significant increases in costs of parts, mechanic fees, and vehicle safeties. In addition, as fleet becomes more computerized, specific dealer maintenance is often required for technical components.		

6,500	Increase in equipment repairs and maintenance. Similar to vehicle maintenance, the Municipality has seen an increase cost in repairs of equipment. Included in equipment repairs and maintenance are items such as equipment testing for all ladders, self-contained breathing apparatus (SCBA), and pumps. Testing must be completed annual and is required under various governing acts and/or insurance.		
Building and Planning			
14,500	Increase in overall revenue. Building permit fees have been adjusted and number/types of permits remains strong. Planning revenue has slowed and that is anticipated to continue into 2025.		
-	An increase is shown in vehicle expenses to reflect the cost of the fleet acquired in 2024. However, a corresponding decrease in mileage expense (included in benefits) has been recorded.		
Economic Development			
100,000	Doctor Recruitment Committee from the West Nipissing General Hospital (WNGH) has requested an increase in contribution from \$20,000 to \$125,000 annually. WNGH is requesting a 5 year commitment.	Strategic decision	 Community
23,000	Net change in expenses related to priority funding that had been attributed to projects.		
-10,000	Reduction of advertising expense to reflect actual level of expenditure. General Government maintains expenses related to website, municipal promotion, etc.		
Police			
-8,500	Reduction in revenue related to fees (record checks etc.) as the province is phasing out the transfer of these payments over 4 years.		
485,987	Increase in estimated OPP contract for 2025.		

**	Funding through the Community Safety and Policing grant ends in April 2025. The funding has been used to fund a mobile crisis response team and covers the salary of staff attached to West Nipissing General Hospital. At termination of the funding, the associated costs will also cease. Funding to continue to partner with WNGH was applied for under the Mobile Crisis Response funding. At this time, it is unknown if the Municipality will be successful in that application.	Strategic decision	 Community
Levies and Boards			
11,998	The West Nipissing Library Board has approved its budget submission. Though the Municipality can discuss the level of funding provided to the West Nipissing Library, the Municipality cannot dictate how those funds are spent.		
153,332	The District of Nipissing Social Services Adjustment Board (DNSSAB) levy has been estimated at a 4.25% increase over the 2024 levy.		
18,437	The North Bay Parry Sound District Health Unit (Health Unit) levy has been estimated at a 4% increase over the 2024 levy.		
69,450	The Au Chateau levy has been estimated at a net change of 6% (levy +/- any return of surplus) over the 2024 net levy.		
Cemetery			
10,000	Additional contribution to reserve. The cemetery board currently has funds to install a new columbarium. There is sufficient demand to consider installation of two new columbariums - in Lavigne and Field.	Strategic decision	 Infrastructure

## Impacting all

45,670	Estimated increase in insurance costs at 7% over 2024 actuals. The insurance market is described as improving, though not yet a "soft" market. The Municipality's claim history is considered average, and our insurer continues to work with the Municipality on risk mitigation strategies. Inflationary pressures on facility replacement costs also contribute to increasing insurance premiums.		
78,570	Increased utility costs, largely driven by estimated increases in hydro costs. For several years, the Municipality had seen savings and estimate reductions in hydro costs due to facility upgrades that contribute to lower usage. Annual increases now reflect estimated increases in rates, at the reduced consumption levels. Heating gas costs are also annual adjusted for an estimated increase in rates.		





# Summary of All Categories

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
Revenues								
Property Taxation	21,350,631	21,139,539	211,092	21,142,572	19,978,291	18,796,017	18,241,233	17,701,602
Payments in lieu	573,350	573,350	-	587,549	573,371	556,082	545,638	542,377
OMPF	7,166,200	6,486,700	679,500	6,486,700	6,513,200	6,588,900	6,608,900	6,528,600
Other Revenues	5,377,450	5,470,450	(93,000)	5,660,848	6,320,424	5,949,619	3,184,049	2,784,591
<b>Total Revenues</b>	<b>34,467,631</b>	<b>33,670,039</b>	<b>797,592</b>	<b>33,877,669</b>	<b>33,385,286</b>	<b>31,890,618</b>	<b>28,579,820</b>	<b>27,557,170</b>
Expenditures								
HR Costs	10,819,835	9,942,445	(877,390)	9,525,264	8,998,805	8,562,923	7,268,599	7,169,230
Operating Expenses	8,906,400	8,190,331	(716,069)	7,860,216	7,817,065	7,776,943	6,157,172	6,052,843
Policing	4,652,825	4,357,938	(294,887)	4,308,058	4,737,001	4,844,109	4,478,338	4,366,519
Social Programs	6,501,240	6,260,021	(241,219)	6,224,469	5,975,902	5,792,137	5,088,041	4,740,901
<b>Total Expenditures</b>	<b>30,880,300</b>	<b>28,750,735</b>	<b>(2,129,565)</b>	<b>27,918,007</b>	<b>27,528,773</b>	<b>26,976,112</b>	<b>22,992,150</b>	<b>22,329,493</b>
Local Boards								
Police	14,175	13,662	(513)	5,120	4,900	5,997	3,472	4,808
Library	454,000	442,002	(11,998)	442,002	429,952	422,202	416,995	414,920
Cemetery	56,240	46,240	(10,000)	15,824	18,156	19,739	17,429	15,110
<b>Total Board Expenditures</b>	<b>524,415</b>	<b>501,904</b>	<b>(22,511)</b>	<b>462,946</b>	<b>453,008</b>	<b>447,938</b>	<b>437,896</b>	<b>434,838</b>
<b>Total Expenditures incl. Boards</b>	<b>31,404,715</b>	<b>29,252,639</b>	<b>(2,152,076)</b>	<b>28,380,953</b>	<b>27,981,781</b>	<b>27,424,050</b>	<b>23,430,046</b>	<b>22,764,331</b>



<b>Surplus (Deficit)- Operating</b>	<b>3,062,916</b>	<b>4,417,400</b>	<b>(1,354,484)</b>	<b>5,496,716</b>	<b>5,403,505</b>	<b>4,466,568</b>	<b>5,149,774</b>	<b>4,792,840</b>
Donations	-	-	-	-	-	-	-	-
Funding	2,340,000	3,642,700	(1,302,700)	-	1,850,484	2,948,958	1,376,052	1,562,369
<b>Total Revenues- Capital Fund</b>	<b>2,340,000</b>	<b>3,642,700</b>	<b>(1,302,700)</b>	<b>-</b>	<b>1,850,484</b>	<b>2,948,958</b>	<b>1,376,052</b>	<b>1,562,369</b>
Transfer to Reserve	4,214,000	4,199,000	(15,000)	4,209,630	4,289,408	3,459,000	2,403,123	2,065,126
Contribution from Reserve	(5,202,400)	(5,357,200)	(154,800)	(1,341,200)	(1,746,385)	(2,705,402)	(1,862,047)	(1,327,891)
<b>Total Change in Reserves</b>	<b>(988,400)</b>	<b>(1,158,200)</b>	<b>(169,800)</b>	<b>2,868,430</b>	<b>2,543,023</b>	<b>753,598</b>	<b>541,076</b>	<b>737,235</b>
Long Term Debt Financing								
Payments on Loans	226,400	218,400	(8,000)	218,400	213,959	212,926	331,386	323,557
<b>Total Change in Financing</b>	<b>226,400</b>	<b>218,400</b>	<b>(8,000)</b>	<b>218,400</b>	<b>213,959</b>	<b>212,926</b>	<b>331,386</b>	<b>323,557</b>
<b>Capital Assets</b>								
Capital expenditures- Infrastructure	3,340,000	4,671,100	1,331,100	-	1,917,720	4,010,630	2,496,910	2,391,294
Capital expenditures	4,202,400	4,328,800	126,400	1,341,200	1,679,149	1,643,730	1,663,747	1,376,054
<b>Total Capital Assets</b>	<b>7,542,400</b>	<b>8,999,900</b>	<b>1,457,500</b>	<b>1,341,200</b>	<b>3,596,869</b>	<b>5,654,360</b>	<b>4,160,657</b>	<b>3,767,348</b>
	4,440,400	4,417,400	(23,000)	4,428,030	4,503,367	3,671,926	3,657,067	3,265,771
<b>Surplus (Deficit)</b>	<b>(1,377,484)</b>	<b>-</b>	<b>(1,377,484)</b>	<b>1,068,686</b>	<b>900,138</b>	<b>794,642</b>	<b>1,492,707</b>	<b>1,527,069</b>

# Summary of Revenues and Expenses

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Taxation</b>								
Revenues	21,350,631	21,139,539	211,092	21,142,572	19,978,291	18,796,017	18,241,233	17,701,602
<b>Payments in lieu</b>	573,350	573,350	-	587,549	573,371	556,082	545,638	542,377
<b>Provincial Grants-OMPF</b>	7,166,200	6,486,700	679,500	6,486,700	6,513,200	6,588,900	6,608,900	6,528,600
<b>General Government</b>								
Revenues	2,800,050	2,996,550	(196,500)	3,082,650	3,905,233	3,321,163	1,391,200	1,513,510
Expenses	3,792,500	3,613,521	(178,979)	3,469,178	3,972,419	3,746,840	3,319,040	3,510,528
<b>Surplus (Deficit)</b>	(992,450)	(616,971)	(375,479)	(386,528)	(67,186)	(425,677)	(1,927,840)	(1,997,018)
<b>Mayor &amp; Council</b>								
Expenses	421,985	278,785	(143,200)	271,954	271,164	222,002	180,815	233,240
<b>Public Works</b>								
Revenues	86,000	80,000	6,000	118,400	140,490	111,071	107,736	87,362
Expenses	8,423,600	7,922,100	501,500)	7,870,392	7,601,085	6,845,170	6,398,870	6,098,950
<b>Surplus (Deficit)</b>	(8,337,600)	(7,842,100)	(495,500)	(7,751,992)	(7,460,595)	(6,734,099)	(6,291,134)	(6,011,588)
<b>Community Services</b>								
Revenues	1,895,900	1,842,900	53,000	1,818,348	1,726,899	1,894,344	1,281,045	881,814
Expenses	6,768,615	6,414,860	(353,755)	6,108,187	5,807,452	5,729,891	4,290,629	3,858,549



<b>Surplus (Deficit)</b>	(4,872,715)	(4,571,960)	(300,755)	(4,289,839)	(4,080,553)	(3,835,547)	(3,009,584)	(2,976,735)
<b>Fire Department</b>								
Revenues	46,000	46,000	-	92,400	76,541	57,837	38,960	29,622
Expenses	3,068,900	2,857,275	(211,625)	2,809,469	2,572,124	2,476,099	2,296,557	2,148,981
<b>Surplus (Deficit)</b>	(3,022,900)	(2,811,275)	(211,625)	(2,717,069)	(2,495,583)	(2,418,262)	(2,257,597)	(2,119,359)
<b>Economic Development</b>								
Revenues	85,000	55,000	30,000	-	-	120,077	-	13,172
Expenses	569,900	422,450	(147,450)	336,428	248,491	245,527	57,425	77,832
<b>Surplus (Deficit)</b>	(484,900)	(367,450)	(117,450)	(336,428)	(248,491)	(125,450)	(57,425)	(64,660)
<b>Planning &amp; Development</b>								
Revenues	452,500	438,000	14,500	542,050	470,944	445,127	365,108	259,111
Expenses	728,310	709,910	(18,400)	645,910	609,863	526,772	412,828	416,529
<b>Surplus (Deficit)</b>	(275,810)	(271,910)	(3,900)	(103,860)	(138,919)	(81,645)	(47,720)	(157,418)
<b>Bylaw</b>								
Revenues	12,000	12,000	-	7,000	317	-	-	-
Expenses	191,445	137,395	(44,050)	123,550	61,471	-	-	-
<b>Surplus (Deficit)</b>	(179,445)	(125,395)	(44,050)	(116,550)	(61,154)	-	-	-
<b>Emergency Management</b>								
Expenses	3,500	3,500	-	-	-	146	-	-
<b>Heritage Committee</b>								
Expenses	2,500	2,500	-	-	-	-	1,506	-

<b>Policing</b>								
Revenues	454,160	462,660	(8,500)	522,400	426,113	584,731	394,669	244,760
Expenses	5,106,985	4,820,598	(286,387)	4,830,458	5,163,114	5,428,840	4,873,007	4,611,279
<b>Surplus (Deficit)</b>	<b>(4,652,825)</b>	<b>(4,357,938)</b>	<b>(294,887)</b>	<b>(4,308,058)</b>	<b>(4,737,001)</b>	<b>(4,844,109)</b>	<b>(4,478,338)</b>	<b>(4,366,519)</b>
<b>Police Board</b>								
Expenses	14,175	13,662	(513)	5,120	4,900	5,997	3,472	4,808
<b>Libraries</b>								
Expenses	454,000	442,002	(11,998)	442,002	429,952	422,202	416,995	414,920
<b>Cemetery</b>								
Expenses	56,240	46,240	(10,000)	15,824	18,156	19,739	17,429	15,110
<b>Municipal Drains</b>								
Expenses	95,000	87,500	(7,500)	80,125	79,021	122,917	30,748	50,821
<b>Animal Control</b>								
Expenses	100,380	100,380	-	98,317	96,147	96,428	94,420	92,414
<b>Health Services</b>								
Expenses	479,800	461,363	(18,437)	461,363	447,915	431,650	417,925	417,925
<b>DNSSAB</b>								
Expenses	3,772,800	3,619,468	(153,332)	3,619,068	3,477,687	3,345,419	3,207,323	3,131,548
<b>Home for the Aged-Au Chateau</b>								
Expenses	2,248,640	2,179,190	(69,450)	2,144,038	2,050,300	2,015,068	1,462,793	1,191,428
<b>Grand Total</b>								
<b>Revenues</b>	<b>34,921,791</b>	<b>34,132,699</b>	<b>789,092</b>	<b>34,400,069</b>	<b>33,811,399</b>	<b>32,475,349</b>	<b>28,974,489</b>	<b>27,801,930</b>
<b>Expenses</b>	<b>36,299,275</b>	<b>34,132,699</b>	<b>(2,156,576)</b>	<b>33,331,383</b>	<b>32,911,261</b>	<b>31,680,707</b>	<b>27,481,782</b>	<b>26,274,862</b>
<b>Net Surplus (Deficit)</b>	<b>(1,377,484)</b>	<b>-</b>	<b>(1,367,484)</b>	<b>1,068,686</b>	<b>900,138</b>	<b>794,642</b>	<b>1,492,707</b>	<b>1,527,069</b>



# Projected General Reserve

<b>Opening Balance</b>		4,818,768
<b>Approved Transactions</b>		
Transfer surplus to operations	(1,200,000)	
Transfer for Police Transition	202,600	
		(997,400)
<b>Interim Balance</b>		3,821,368
<b>Surplus from current year</b>		
		-
<b>Ending Balance</b>		3,821,368



# Uncontrollable Expenses

<b>Grants</b>	Additional OMPF	<b>(679,500)</b>
<b>Wages &amp; Benefits</b>		
	Wages & Benefits (no new complement)	598,240
<b>Boards</b>		
	DNSSAB	153,332
	Health Unit	18,437
	Au Chateau	69,450
	Police	294,887
	Library	11,998
	Cemetery	-
	Insurance	45,670
<b>Other</b>	Utilities	78,570
	Fuel	600
	Animal Control contract	-
<b>Total Uncontrollable Expenses</b>		<b>1,271,184</b>
<b>Total Uncontrollable Revenue/Expense</b>		<b>591,684</b>
<b>% increase of uncontrollable</b>		<b>2.80%</b>



# Operating Budget by Department







# Mayor and Council

Members of Council partake in a variety of committees within the community throughout their four-year term. They are also involved in training, conferences and workshops. The Council budget includes honorariums and associated payroll costs, special events, and small amounts of administrative expenses. Council honorariums are adjusted annually based on the CPI-W of the prior November.

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	222,800	177,800	(45,000)	173,710	170,640	152,785	139,714	152,066
Benefits	21,960	21,560	(400)	19,340	19,115	14,046	13,868	15,524
Education	45,000	30,000	(15,000)	34,544	32,154	11,501	916	3,211
<b>Total HR Costs</b>	<b>289,760</b>	<b>229,360</b>	<b>(60,400)</b>	<b>227,594</b>	<b>221,909</b>	<b>178,332</b>	<b>154,498</b>	<b>170,801</b>
<b>Operating Costs</b>								
Advertising	3,000	3,000	-	1,350	4,935	713	-	-
Community Projects	20,000	7,200	(12,800)	8,400	7,200	-	7,200	2,000
Legal	-	-	-	-	-	-	-	17,053
Office Supplies	3,025	3,025	-	3,500	757	1,714	1,943	1,765
Professional Fees	25,000	25,000	-	20,000	24,875	26,166	16,216	40,380
Utilities & Telecommunication	1,200	1,200	-	960	900	825	958	1,241
CSWB	10,000	10,000	-	10,150	10,588	1,600	-	-
Discretionary Grants	70,000	-	(70,000)	-	-	-	-	-
Non TCA Expenses	-	-	-	-	-	12,652	-	-
<b>Total Material, Supplies &amp; Rents</b>	<b>132,225</b>	<b>49,425</b>	<b>(82,800)</b>	<b>44,360</b>	<b>49,255</b>	<b>43,670</b>	<b>26,317</b>	<b>62,439</b>
<b>Total Operating Expenditures</b>	<b>421,985</b>	<b>278,785</b>	<b>(143,200)</b>	<b>271,954</b>	<b>271,164</b>	<b>222,002</b>	<b>180,815</b>	<b>233,240</b>
<b>Capital Assets</b>								



Contribution from Dedicated Reserve	-	-	-	-	-	(33,731)	(19,813)	-
Capital expenditures-Equipment	-	-	-	-	-	33,731	19,813	-
<b>Total Capital Assets</b>	-	-	-	-	-	-	-	-
<b>Net Surplus (Deficit)</b>	<b>(421,985)</b>	<b>(278,785)</b>	<b>(143,200)</b>	<b>(271,954)</b>	<b>(271,164)</b>	<b>(222,002)</b>	<b>(180,815)</b>	<b>(233,240)</b>





# Corporate Services

The Corporate Services Department provides administrative services that support the work of Council, management and staff in their delivery of efficient municipal services. The team is responsible for Accounting Services, Financial Support, Taxation and Utility Revenue, Human Resources, Policy Development, Information Technology and Communications.

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
Revenues								
Taxation Revenue	21,350,631	21,139,539	211,092	21,142,572	19,978,291	18,796,017	18,241,233	17,701,602
Payments in Lieu	573,350	573,350	-	587,549	573,371	556,082	545,638	542,377
OMPF	7,166,200	6,486,700	679,500	6,486,700	6,513,200	6,588,900	6,608,900	6,528,600
Grants	75,000	75,000	-	20,000	-	146,520	150,800	195,594
Interest Income	606,500	608,000	(1,500)	600,000	721,193	314,011	109,671	128,892
Licenses and Fees	54,700	44,700	10,000	58,300	45,727	43,421	32,108	157,506
P.O.A.	10,000	10,000	-	2,500	-	10,953	(18,846)	(25,052)
Management Fees	143,000	143,000	-	143,000	143,406	143,201	143,182	143,846
Penalties & Interest	370,000	275,000	95,000	415,000	360,316	311,147	276,097	118,703
Miscellaneous Income	2,000	2,000	-	5,000	20,493	101,196	92,696	20,059
Sale of land	-	-	-	-	780,326	101,172	-	-
Interdepartmental Charges	218,850	218,850	-	218,850	213,772	207,444	205,492	423,962
General Reserve	900,000	1,200,000	(300,000)	1,200,000	1,200,000	1,557,098	50,000	-
Dividend Income	420,000	420,000	-	420,000	420,000	385,000	350,000	350,000
Total Revenues	31,890,231	31,196,139	694,092	31,299,471	30,970,095	29,262,162	26,786,971	26,286,089
Expenditures								
HR Costs								
Salaries & Wages	1,639,700	1,554,700	(85,000)	1,422,000	1,367,506	1,459,577	1,306,963	1,326,469



Benefits	418,500	396,200	(22,300)	343,400	344,119	360,190	322,814	295,568
Education	29,000	20,500	(8,500)	11,800	12,604	36,139	17,164	2,544
<b>Total HR Costs</b>	<b>2,087,200</b>	<b>1,971,400</b>	<b>(115,800)</b>	<b>1,777,200</b>	<b>1,724,229</b>	<b>1,855,906</b>	<b>1,646,941</b>	<b>1,624,581</b>
<b>Operating Costs</b>								
Advertising	26,300	40,250	13,950	40,000	33,992	26,139	35,874	17,290
Election Costs	-	-	-	-	-	113,655	1,831	1,832
General Insurance	189,500	179,900	(9,600)	177,113	163,568	151,007	126,368	102,629
IT and Support	214,400	188,600	(25,800)	198,800	216,604	217,473	147,331	132,064
Insurance Settlements	75,000	75,000	-	85,000	72,079	153,176	122,046	53,800
Contractors	8,000	8,000	-	8,000	7,398	7,168	7,165	7,161
Interest Expense	13,000	13,000	-	14,000	20,547	13,361	11,247	9,992
Interest on Loans	-	-	-	-	-	31	2,696	6,929
Leasing Expense	16,500	16,500	-	24,000	21,788	16,260	23,266	55,708
Legal	65,000	65,000	-	40,000	41,614	146,513	61,978	77,071
Materials	2,000	2,000	-	1,000	75	29	587	285
Memberships	21,000	17,250	(3,750)	18,100	17,717	15,728	15,217	17,231
Office Supplies	70,600	68,800	(1,800)	68,100	72,817	70,809	61,970	53,812
Professional Fees	95,000	85,000	(10,000)	59,000	105,350	87,239	60,783	84,339
Property Assessment	249,500	244,621	(4,879)	235,500	237,636	244,458	50,000	-
Repairs & Maintenance	49,500	42,500	(7,000)	38,500	46,798	32,619	33,908	64,037
Services and Rents	25,000	18,500	(6,500)	20,000	26,189	21,102	15,870	23,858
Special Projects	75,000	75,000	-	25,000	7,637	57,470	86,496	-
Utilities & Telecommunication	26,000	28,200	2,200	60,000	78,476	51,118	51,360	230,468
Vehicle expenses	-	-	-	-	-	2,043	4,076	13,437
Write Offs	188,000	188,000	-	142,700	51,868	136,027	119,528	130,136
Non TCA Expenses	1,000	1,000	-	152,165	-	56,793	1,325	200,157
<b>Total Material, Supplies &amp; Rents</b>	<b>1,410,300</b>	<b>1,357,121</b>	<b>(53,179)</b>	<b>1,406,978</b>	<b>1,222,153</b>	<b>1,620,218</b>	<b>1,040,922</b>	<b>1,282,236</b>



<b>Total Expenditures</b>	<b>3,497,500</b>	<b>3,328,521</b>	<b>(168,979)</b>	<b>3,184,178</b>	<b>2,946,382</b>	<b>3,476,124</b>	<b>2,687,863</b>	<b>2,906,817</b>
<b>Net Surplus (Deficit)</b>	<b>28,392,731</b>	<b>27,867,618</b>	<b>525,113</b>	<b>28,115,293</b>	<b>28,023,713</b>	<b>25,786,038</b>	<b>24,099,108</b>	<b>23,379,272</b>
<b>Operations</b>								
Transfer to Reserve	245,000	235,000	(10,000)	235,000	976,037	210,000	454,649	431,424
Contribution from Reserve	(163,500)	(163,500)	-	(137,200)	(129,361)	(147,525)	(160,955)	(119,251)
<b>Total Change in Reserves</b>	<b>81,500</b>	<b>71,500</b>	<b>(10,000)</b>	<b>97,800</b>	<b>846,676</b>	<b>62,475</b>	<b>293,694</b>	<b>312,173</b>
Payments on Loans	50,000	50,000	-	50,000	50,000	60,716	176,528	172,287
<b>Total Change in Financing</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>60,716</b>	<b>176,528</b>	<b>172,287</b>
<b>Capital Assets</b>								
Capital expenditures- Equipment	163,500	163,500	-	137,200	129,361	147,525	160,955	119,251
<b>Total Capital Assets</b>	<b>163,500</b>	<b>163,500</b>	<b>-</b>	<b>137,200</b>	<b>129,361</b>	<b>147,525</b>	<b>160,955</b>	<b>119,251</b>
	295,000	285,000	(10,000)	285,000	1,026,037	270,716	631,177	603,711
<b>Surplus (Deficit)</b>	<b>28,097,731</b>	<b>27,582,618</b>	<b>515,113</b>	<b>27,830,293</b>	<b>26,997,676</b>	<b>25,515,322</b>	<b>23,467,931</b>	<b>22,775,561</b>





# Public Works

The Public Works team is comprised of two service areas: road maintenance, and water distribution/collection. This team maintains our streets, gravel roads and sidewalks while attempting to prolong infrastructure life cycle. The Municipality is required by provincial legislation to respect the Minimum Maintenance Standards for Municipal Highways (Regulation 239/02).

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
<b>Revenues</b>								
Miscellaneous Income	86,000	80,000	6,000	118,400	140,490	111,071	107,736	87,362
<b>Total Revenues</b>	<b>86,000</b>	<b>80,000</b>	<b>6,000</b>	<b>118,400</b>	<b>140,490</b>	<b>111,071</b>	<b>107,736</b>	<b>87,362</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	2,120,000	1,950,200	(169,800)	1,843,900	1,748,126	1,696,339	1,605,003	1,542,969
Benefits	575,300	530,100	(45,200)	511,700	536,533	486,353	438,568	416,706
Education	14,500	12,500	(2,000)	22,160	21,810	19,267	2,120	8,954
<b>Total HR Costs</b>	<b>2,709,800</b>	<b>2,492,800</b>	<b>(217,000)</b>	<b>2,377,760</b>	<b>2,306,469</b>	<b>2,201,959</b>	<b>2,045,691</b>	<b>1,968,629</b>
<b>Operating Costs</b>								
Advertising	2,000	2,000	-	400	198	394	1,925	294
Contractors	310,000	310,000	-	287,500	382,817	300,845	264,065	263,549
General Insurance	417,900	403,200	(14,700)	386,612	362,343	339,251	287,066	239,611
IT & Support	24,900	24,400	(500)	24,500	21,194	23,459	23,390	22,554
Leasing Expense	4,500	4,500	-	4,000	3,089	3,855	4,621	4,286
Licenses & Permits	40,000	30,000	(10,000)	40,000	40,412	36,345	35,172	40,973
Materials	1,130,000	1,105,000	(25,000)	961,000	994,026	936,251	814,759	840,392
Office Supplies	19,500	17,500	(2,000)	22,000	12,449	18,910	23,925	7,445
Professional Fees	4,000	4,000	-	-	4,030	-	1,414	1,080
Repairs & Maintenance	35,000	35,000	-	12,500	13,153	(9,572)	46,082	29,620



Services and Rents	290,000	246,000	(44,000)	258,000	348,090	236,740	257,861	256,942
Supplies	40,000	40,000	-	47,000	44,539	44,043	45,441	47,368
Utilities & Telecommunication	319,500	281,200	(38,300)	286,620	279,900	260,981	263,309	261,306
Vehicle Expenses	971,500	821,500	(150,000)	1,062,500	1,159,592	827,630	660,514	611,283
Non TCA Expenses	5,000	5,000	-	-	3,784	(921)	1,077	21,530
<b>Total Material, Supplies &amp; Rents</b>	<b>3,613,800</b>	<b>3,329,300</b>	<b>(284,500)</b>	<b>3,392,632</b>	<b>3,669,616</b>	<b>3,018,211</b>	<b>2,730,621</b>	<b>2,648,233</b>
<b>Total Expenditures</b>	<b>6,323,600</b>	<b>5,822,100</b>	<b>(501,500)</b>	<b>5,770,392</b>	<b>5,976,085</b>	<b>5,220,170</b>	<b>4,776,312</b>	<b>4,616,862</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(6,237,600)</b>	<b>(5,742,100)</b>	<b>(495,500)</b>	<b>(5,651,992)</b>	<b>(5,835,595)</b>	<b>(5,109,099)</b>	<b>(4,668,576)</b>	<b>(4,529,500)</b>
Funding	(2,340,000)	(3,642,700)	1,302,700	-	(1,668,511)	(2,940,571)	(1,376,052)	(1,562,369)
<b>Total Revenues-Capital Fund</b>	<b>(2,340,000)</b>	<b>(3,642,700)</b>	<b>1,302,700</b>	<b>-</b>	<b>(1,668,511)</b>	<b>(2,940,571)</b>	<b>(1,376,052)</b>	<b>(1,562,369)</b>
Transfer to Reserve	2,100,000	2,100,000	-	2,100,000	1,625,000	1,625,000	700,000	605,000
Contribution from Reserve	(2,105,000)	(2,655,000)	550,000	-	(301,107)	(1,878,329)	(715,049)	(643,922)
<b>Total Change in Reserves</b>	<b>(5,000)</b>	<b>(555,000)</b>	<b>550,000</b>	<b>2,100,000</b>	<b>1,323,893</b>	<b>(253,329)</b>	<b>(15,049)</b>	<b>(38,922)</b>
<b>Capital Assets</b>								
Capital expenditures-Infrastructure	3,340,000	4,671,100	(1,331,100)	-	1,917,720	4,010,630	2,496,910	2,391,294
Capital expenditures-Equipment	1,105,000	1,626,600	(521,600)	-	51,898	808,270	516,749	692,085
<b>Total Capital Assets</b>	<b>4,445,000</b>	<b>6,297,700</b>	<b>(1,852,700)</b>	<b>-</b>	<b>1,969,618</b>	<b>4,818,900</b>	<b>3,013,659</b>	<b>3,083,379</b>
	2,100,000	2,100,000	-	2,100,000	1,625,000	1,625,000	1,622,558	1,482,088
<b>Surplus (Deficit)</b>	<b>(8,337,600)</b>	<b>(7,842,100)</b>	<b>(495,500)</b>	<b>(7,751,992)</b>	<b>(7,460,595)</b>	<b>(6,734,099)</b>	<b>(6,291,134)</b>	<b>(6,011,588)</b>



## Drains

The Municipality has approximately 125 Municipal Drains located primarily in agricultural and rural areas of the municipality. Approximately 3 drains per year are constructed requiring new Engineer's Reports.

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
<b>Expenditures</b>								
Drainage Maintenance	15,000	7,500	(7,500)	16,125	12,259	28,717	11,525	4,710
Superintendent Fees	20,000	20,000	-	4,000	6,762	34,200	19,223	12,138
Municipal portion of drains	-	-	-	-	-	-	-	33,973
<b>Total Expenditures</b>	<b>35,000</b>	<b>27,500</b>	<b>(7,500)</b>	<b>20,125</b>	<b>19,021</b>	<b>62,917</b>	<b>30,748</b>	<b>50,821</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(35,000)</b>	<b>(27,500)</b>	<b>(7,500)</b>	<b>(20,125)</b>	<b>(19,021)</b>	<b>(62,917)</b>	<b>(30,748)</b>	<b>(50,821)</b>
Transfer to Reserve	60,000	60,000	-	60,000	60,000	60,000	-	-
Contribution from Reserve	-	-	-	-	-	-	-	-
<b>Total Change in Reserves</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(95,000)</b>	<b>(87,500)</b>	<b>(7,500)</b>	<b>(80,125)</b>	<b>(79,021)</b>	<b>(122,917)</b>	<b>(30,748)</b>	<b>(50,821)</b>







# Community Services

The Community Services Department oversees a wide range of public services related to sports and leisure, arts and culture, community events, community engagement, and educational programs. The Community Services team engages in strategic and collaborative partnerships with community groups, non-profit organizations, and residents. The department is also responsible for the planning, administration, operation, and maintenance of all municipal buildings and much of the green space that surrounds them. The team manages capital projects related to the repair, rehabilitation, and expansion of municipal facilities.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Revenues</b>								
Federal Grants	45,000	45,000	-	24,548	7,000	24,158	17,687	23,520
Provincial Grants	48,000	8,000	40,000	-	-	177,859	318,000	272,549
Donations	-	-	-	700	1,550	6,950	1,345	2,659
Arenas	301,000	301,000	-	258,000	249,807	171,247	82,050	128,539
Canteen Sales	77,000	77,000	-	66,500	67,177	64,174	95,054	62,704
Program Revenues	20,000	10,000	10,000	33,000	31,098	18,732	5,141	2,631
Fitness and Pool Revenues	70,000	65,000	5,000	101,700	67,484	43,677	18,489	33,689
Memberships	108,000	108,000	-	102,000	102,164	43,375	-	89
Advertising	3,000	5,000	(2,000)	-	3,000	-	-	-
Rentals	1,223,900	1,223,900	-	1,223,900	1,194,094	1,344,172	743,192	353,648
Miscellaneous Income	-	-	-	8,000	3,525	-	87	1,786
<b>Total Revenues</b>	<b>1,895,900</b>	<b>1,842,900</b>	<b>53,000</b>	<b>1,818,348</b>	<b>1,726,899</b>	<b>1,894,344</b>	<b>1,281,045</b>	<b>881,814</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	2,389,315	2,186,600	(202,715)	2,168,000	1,927,947	1,776,768	1,289,337	1,367,735
Benefits	615,800	557,300	(58,500)	529,300	487,201	406,809	318,619	344,211
Education	45,500	30,500	(15,000)	8,010	7,564	15,580	3,298	4,912
<b>Total HR Costs</b>	<b>3,050,615</b>	<b>2,774,400</b>	<b>(276,215)</b>	<b>2,705,310</b>	<b>2,422,712</b>	<b>2,199,157</b>	<b>1,611,254</b>	<b>1,716,858</b>



<b>Operating Costs</b>								
Cost of Goods Sold	45,000	45,000	-	41,000	39,933	46,818	45,105	41,486
Materials & Supplies	20,000	20,000	-	19,000	18,815	18,185	11,965	12,964
Subcontractors	60,000	40,000	(20,000)	40,000	40,817	30,390	38,431	24,649
Advertising & Promotion	10,000	10,000	-	2,500	8,562	10,528	4,493	5,839
Community Initiatives	-	15,000	15,000	15,000	7,634	18,967	2,001	13,495
Community Projects	125,000	125,000	-	55,100	82,320	82,380	27,492	41,402
General Insurance	408,500	389,230	(19,270)	384,277	361,458	351,173	299,842	230,901
Interest and Bank Charges	49,900	57,200	7,300	63,200	61,305	64,926	67,696	72,153
IT & Support	53,800	53,800	-	30,000	29,460	48,334	26,750	37,394
Licenses & Permits	7,500	6,000	(1,500)	7,400	4,257	13,030	3,972	2,193
Office Supplies	28,100	28,100	-	31,600	19,171	34,931	26,244	17,901
Professional Fees	80,000	60,000	(20,000)	25,000	27,900	58,536	52,165	8,690
Repairs & Maintenance	487,200	498,500	11,300	415,000	421,871	556,421	311,543	273,747
Services and Rents	90,000	65,600	(24,400)	100,000	74,011	84,870	53,735	31,452
Utilities & Telecommunication	842,600	798,830	(43,770)	794,000	833,152	735,481	716,369	533,400
Vehicle Expenses	40,000	43,400	3,400	26,400	30,238	30,826	22,073	23,797
Non TCA Expenses	65,000	87,400	22,400	56,000	40,877	73,728	14,641	18,958
<b>Total Material, Supplies &amp; Rents</b>	<b>2,412,600</b>	<b>2,343,060</b>	<b>(69,540)</b>	<b>2,105,477</b>	<b>2,101,781</b>	<b>2,259,524</b>	<b>1,724,517</b>	<b>1,390,421</b>
<b>Total Expenditures</b>	<b>5,463,215</b>	<b>5,117,460</b>	<b>(345,755)</b>	<b>4,810,787</b>	<b>4,524,493</b>	<b>4,458,681</b>	<b>3,335,771</b>	<b>3,107,279</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(3,567,315)</b>	<b>(3,274,560)</b>	<b>(292,755)</b>	<b>(2,992,439)</b>	<b>(2,797,594)</b>	<b>(2,564,337)</b>	<b>(2,054,726)</b>	<b>(2,225,465)</b>
Grants	-	-	-	-	(181,973)	(8,387)	-	-
Donations	-	-	-	-	-	-	-	-
<b>Total Revenues-Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(181,973)</b>	<b>(8,387)</b>	<b>-</b>	<b>-</b>
Transfer to Reserve	1,129,000	1,129,000	-	1,129,000	1,119,000	1,119,000	800,000	600,000

Contribution from Reserve	(1,590,700)	(1,322,700)	(268,000)	(928,000)	(1,140,495)	(679,548)	(554,438)	(417,355)
<b>Total Change in Reserves</b>	<b>(461,700)</b>	<b>(193,700)</b>	<b>(268,000)</b>	<b>201,000</b>	<b>(21,495)</b>	<b>439,452</b>	<b>245,562</b>	<b>182,645</b>
Payments on Loans	124,900	116,900	(8,000)	116,900	112,459	100,710	103,358	99,770
Lease repayment	51,500	51,500	-	51,500	51,500	51,500	51,500	51,500
<b>Total Change in Financing</b>	<b>176,400</b>	<b>168,400</b>	<b>(8,000)</b>	<b>168,400</b>	<b>163,959</b>	<b>152,210</b>	<b>154,858</b>	<b>151,270</b>
<b>Capital Assets</b>								
Capital expenditures	1,475,700	1,157,700	(318,000)	883,000	1,205,223	523,637	554,438	417,355
Capital expenditures-Equipment	115,000	165,000	50,000	45,000	117,245	164,298	-	-
<b>Total Capital Assets</b>	<b>1,590,700</b>	<b>1,322,700</b>	<b>(268,000)</b>	<b>928,000</b>	<b>1,322,468</b>	<b>687,935</b>	<b>554,438</b>	<b>417,355</b>
	1,305,400	1,297,400	8,000	1,297,400	1,282,959	1,271,210	954,858	751,270
<b>Surplus (Deficit)</b>	<b>(4,872,715)</b>	<b>(4,571,960)</b>	<b>(300,755)</b>	<b>(4,289,839)</b>	<b>(4,080,553)</b>	<b>(3,835,547)</b>	<b>(3,009,584)</b>	<b>(2,976,735)</b>





# Planning and Building

The Planning Department provides information and guidance to the public relative to development approval processes, Official Plan policies and the Zoning By-law. Planning oversees development, controls, and zoning, as well as long-range community planning.

The Building Department utilizes an efficient system of building permits and conducts inspections to ensure that construction projects in West Nipissing adhere to provincial and municipal regulations. On average, 300 building permits are approved in West Nipissing each year.

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
<b>Revenues</b>								
Building Permits	350,000	320,000	30,000	430,000	346,416	318,139	260,079	201,343
Planning Consent	60,000	70,000	(10,000)	72,000	69,715	64,395	64,496	30,275
Other Revenue	42,500	48,000	(5,500)	40,050	54,813	62,593	40,533	27,493
<b>Total Revenues</b>	<b>452,500</b>	<b>438,000</b>	<b>14,500</b>	<b>542,050</b>	<b>470,944</b>	<b>445,127</b>	<b>365,108</b>	<b>259,111</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	483,300	473,300	(10,000)	415,300	401,061	361,455	286,779	287,936
Benefits	146,110	147,010	900	151,010	130,111	117,527	93,404	95,480
Education	10,000	7,000	(3,000)	6,500	3,780	3,206	861	4,426
<b>Total HR Costs</b>	<b>639,410</b>	<b>627,310</b>	<b>(12,100)</b>	<b>572,810</b>	<b>534,952</b>	<b>482,188</b>	<b>381,044</b>	<b>387,842</b>
<b>Operating Costs</b>								
Office Supplies	29,400	28,400	(1,000)	27,300	15,010	30,452	18,679	20,568
Legal	5,000	5,000	-	2,000	6,348	2,559	1,008	1,561
Professional Fees	6,500	6,500	-	2,500	11,784	3,190	2,957	1,140



Special Projects	35,000	37,500	2,500	37,500	37,500	-	5,272	-
Utilities & Telecommunication	4,000	4,000	-	3,600	3,861	3,260	3,365	4,151
Vehicle Expenses	5,000	-	(5,000)					
Non TCA Expenses	4,000	1,200	(2,800)	200	408	5,123	503	1,267
<b>Total Material, Supplies &amp; Rents</b>	<b>88,900</b>	<b>82,600</b>	<b>(6,300)</b>	<b>73,100</b>	<b>74,911</b>	<b>44,584</b>	<b>31,784</b>	<b>28,687</b>
<b>Total Expenditures</b>	<b>728,310</b>	<b>709,910</b>	<b>(18,400)</b>	<b>645,910</b>	<b>609,863</b>	<b>526,772</b>	<b>412,828</b>	<b>416,529</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(275,810)</b>	<b>(271,910)</b>	<b>(3,900)</b>	<b>(103,860)</b>	<b>(138,919)</b>	<b>(81,645)</b>	<b>(47,720)</b>	<b>(157,418)</b>





# Economic Development

Economic Development promotes a stable and diverse economy through job creation, business attraction, growth, and expansion. The team collaborates closely with an established network of local, regional, provincial, and federal partners.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Revenues</b>								
Grants	85,000	55,000	30,000	-	-	120,077	-	13,172
Other Revenue								
<b>Total Revenues</b>	<b>85,000</b>	<b>55,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>120,077</b>	<b>-</b>	<b>13,172</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	91,650	87,400	(4,250)	86,500	86,611	82,389	24,939	16,989
Benefits	23,600	22,400	(1,200)	24,600	20,750	16,502	4,953	3,627
Education	6,500	6,500	-	2,665	3,181	645	-	-
<b>Total HR Costs</b>	<b>121,750</b>	<b>116,300</b>	<b>(5,450)</b>	<b>113,765</b>	<b>110,542</b>	<b>99,536</b>	<b>29,892</b>	<b>20,616</b>
<b>Operating Costs</b>								
Advertising	10,000	20,000	10,000	1,800	11,994	2,499	300	34
Community Projects	-	-	-	-	-	-	386	-
Priority Projects	225,000	172,000	(53,000)	172,000	8,473	120,207	-	-
Doctor Recruitment	125,000	25,000	(100,000)	20,000	20,000	20,000	20,000	20,000
Interest on Loans	-	-	-	-	-	-	-	168
IT and Support	2,500	2,500	-	300	-	109	-	-
Office Supplies	8,450	9,450	1,000	2,843	2,960	2,249	6,009	854



Professional Fees	75,000	75,000	-	25,000	13,950	542	-	19,183
Supplies	-	-	-	-	-	-	-	-
Materials	1,000	1,000	-	-	-	-	-	-
Telephone	1,200	1,200	-	720	572	385	838	1,623
Loans	-	-	-	-	-	-	-	15,354
Transfer to reserve	-	-	-	-	80,000	-	-	-
<b>Total Operating Costs</b>	<b>448,150</b>	<b>306,150</b>	<b>(142,000)</b>	<b>222,663</b>	<b>137,949</b>	<b>145,991</b>	<b>27,533</b>	<b>57,216</b>
<b>Total Expenditures</b>	<b>569,900</b>	<b>422,450</b>	<b>(147,450)</b>	<b>336,428</b>	<b>248,491</b>	<b>245,527</b>	<b>57,425</b>	<b>77,832</b>
<b>Net Surplus (Deficit)</b>	<b>(484,900)</b>	<b>(367,450)</b>	<b>(117,450)</b>	<b>(336,428)</b>	<b>(248,491)</b>	<b>(125,450)</b>	<b>(57,425)</b>	<b>(64,660)</b>
<b>Operations</b>								





# Fire Service

The West Nipissing Fire Service is responsible for receiving and dispatching appropriate stations to all fire and emergency calls received in the Municipality. They are also in charge of fire and injury prevention, as well as public education.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Revenues</b>								
Miscellaneous Income	46,000	46,000	-	92,400	76,541	57,837	38,960	29,622
<b>Total Revenues</b>	<b>46,000</b>	<b>46,000</b>	<b>-</b>	<b>92,400</b>	<b>76,541</b>	<b>57,837</b>	<b>38,960</b>	<b>29,622</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	1,266,500	1,169,200	(97,300)	1,230,000	1,222,848	1,194,016	1,089,310	995,746
Benefits	441,500	421,875	(19,625)	389,325	390,105	339,306	304,932	277,974
Education	55,000	23,000	(32,000)	22,000	10,624	12,523	5,037	6,183
<b>Total HR Costs</b>	<b>1,763,000</b>	<b>1,614,075</b>	<b>(148,925)</b>	<b>1,641,325</b>	<b>1,623,577</b>	<b>1,545,845</b>	<b>1,399,279</b>	<b>1,279,903</b>
<b>Operating Costs</b>								
Materials & Supplies	40,000	35,000	(5,000)	34,000	16,926	35,476	44,417	34,598
General Insurance	75,600	73,500	(2,100)	70,614	66,848	60,971	52,791	39,821
Interfund transfers	22,000	22,000	-	22,000	22,000	22,000	22,000	22,000
Licenses & Permits	14,000	11,600	(2,400)	800	102	625	380	417
Office Supplies	70,100	64,600	(5,500)	58,050	58,020	52,918	60,784	57,796
Repairs & Maintenance	98,100	92,100	(6,000)	59,350	81,582	92,946	61,246	85,964
Services and Rents	31,500	32,500	1,000	12,500	11,653	14,079	15,404	14,056





Utilities & Telecommunication	139,600	137,600	(2,000)	101,200	117,619	109,623	91,290	87,474
Vehicle Expenses	140,000	99,300	(40,700)	124,000	64,426	96,616	100,492	98,250
<b>Total Material, Supplies &amp; Rents</b>	<b>630,900</b>	<b>568,200</b>	<b>(62,700)</b>	<b>482,514</b>	<b>439,176</b>	<b>485,254</b>	<b>448,804</b>	<b>440,376</b>
<b>Total Expenditures</b>	<b>2,393,900</b>	<b>2,182,275</b>	<b>(211,625)</b>	<b>2,123,839</b>	<b>2,062,753</b>	<b>2,031,099</b>	<b>1,848,083</b>	<b>1,720,279</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(2,347,900)</b>	<b>(2,136,275)</b>	<b>(211,625)</b>	<b>(2,031,439)</b>	<b>(1,986,212)</b>	<b>(1,973,262)</b>	<b>(1,809,123)</b>	<b>(1,690,657)</b>
Transfer to Reserve	675,000	675,000	-	685,630	509,371	445,000	448,474	428,702
Contribution from Reserve	(1,343,200)	(1,216,000)	(127,200)	(276,000)	(175,422)	-	(431,605)	(147,363)
<b>Total Change in Reserves</b>	<b>(668,200)</b>	<b>(541,000)</b>	<b>(127,200)</b>	<b>409,630</b>	<b>333,949</b>	<b>445,000</b>	<b>16,869</b>	<b>281,339</b>
<b>Capital Assets</b>								
Capital expenditures- Equipment	1,343,200	1,216,000	(127,200)	276,000	175,422	-	431,605	147,363
<b>Total Capital Assets</b>	<b>1,343,200</b>	<b>1,216,000</b>	<b>(127,200)</b>	<b>276,000</b>	<b>175,422</b>	<b>-</b>	<b>431,605</b>	<b>147,363</b>
	675,000	675,000	(254,400)	685,630	509,371	445,000	448,474	428,702
<b>Surplus (Deficit)</b>	<b>(3,022,900)</b>	<b>(2,811,275)</b>	<b>42,775</b>	<b>(2,717,069)</b>	<b>(2,495,583)</b>	<b>(2,418,262)</b>	<b>(2,257,597)</b>	<b>(2,119,359)</b>





## By-law Enforcement Services

The By-law Enforcement Services team is committed to maintaining a safe and well-informed community by providing public education, investigating calls and complaints, giving warnings, and issuing penalties for by-law violations when appropriate.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Revenues</b>								
Bylaw Revenue	12,000	12,000	-	7,000	317	-	-	-
<b>Total Revenues</b>	<b>12,000</b>	<b>12,000</b>	-	<b>7,000</b>	<b>317</b>	-	-	-
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	112,500	94,300	(18,200)	84,000	45,934	-	-	-
Benefits	27,300	21,000	(6,300)	25,500	8,481	-	-	-
Education	18,500	1,500	(17,000)	-	-	-	-	-
<b>Total HR Costs</b>	<b>158,300</b>	<b>116,800</b>	<b>(41,500)</b>	<b>109,500</b>	<b>54,415</b>	-	-	-
<b>Operating Costs</b>								
Memberships	500	250	(250)	400	129	-	-	-
Office Supplies	16,425	2,925	(13,500)	1,500	152	-	-	-
Services and Rents	420	420	-	-	-	-	-	-
Utilities & Telecommunication	1,000	1,000	-	800	4,847	-	-	-
Vehicle Expenses	9,000	15,000	6,000	10,600	534	-	-	-
Non TCA Expenses	800	1,000	200	750	1,394	-	-	-



<b>Total Material, Supplies &amp; Rents</b>	<b>28,145</b>	<b>20,595</b>	<b>(7,550)</b>	<b>14,050</b>	<b>7,056</b>	-	-	-
<b>Total Expenditures</b>	<b>186,445</b>	<b>137,395</b>	<b>(49,050)</b>	<b>123,550</b>	<b>61,471</b>	-	-	-
<b>Net Surplus (Deficit) Operations</b>	<b>(174,445)</b>	<b>(125,395)</b>	<b>(49,050)</b>	<b>(116,550)</b>	<b>(61,154)</b>	-	-	-
Transfer to Reserve	5,000	-	5,000	-	-	-	-	-
Contribution from Reserve								
<b>Total Change in Reserve</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(179,445)</b>	<b>(125,395)</b>	<b>(54,050)</b>	<b>(116,550)</b>	<b>(61,154)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Committees | Boards | Service Partners





# Committees

	Budget			Projection	Actual			
	2025	2024	Variance		2024	2023	2022	2021
Emergency Measures	3,500	3,500	-	-	-	146	-	-
Heritage Committee	2,500	2,500	-	-	-	-	1,506	-
	6,000	6,000	-	-	-	146	1,506	-





# Boards

The local boards represent services provided to the community that are governed by their own boards of directors. These services are funded, in part, by their own revenue generation and fundraising, and in part through municipal contribution. The portion shown here is the municipal contribution. Though Council has the ability to approve the level of expenditures to these boards (amount of money that the Municipality is willing to contribute) Council has little or no control over how the money is spent or the individual line items within these budgets.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Police Board</b>	14,175	13,662	(513)	5,120	4,900	5,997	3,472	4,808
<b>Library</b>	454,000	442,002	(11,998)	442,002	429,952	422,202	416,995	414,920
<b>Cemetery</b>	56,240	46,240	(10,000)	15,824	18,156	19,739	17,429	15,110
<b>Total Boards</b>	524,415	501,904	(22,511)	462,946	453,008	447,938	437,896	434,838

## Police Services Board

As per the *Police Services Act* of Ontario, the West Nipissing OPP Detachment Board advises the local detachment commander on the topic of police services in the Municipality. This includes determining objectives and priorities for police services in consultation with the detachment commander, establishing local policing policies, and monitoring performance of the detachment commander.

## West Nipissing Public Library Board

The WNPL is a community resource that is committed to furthering the acquisition of knowledge, fostering literacy, and promoting life-long learning by serving the needs of our community. The main branch is located in Sturgeon Falls, accompanied by 4 satellite branches located in Cache Bay, Field, Verner and River Valley. The management of the Library is overseen by the WNPL Board.

## Cemetery Board

The Cemetery Board oversees the effective operation of municipally owned cemeteries and provides guidance to the cemetery caretakers.





## Policing

The OPP Nipissing West detachment provides police services for West Nipissing, with local objectives, priorities, and policies advised by the Police Services Board. The Policing expenditure is no longer compiled based on a transition strategy. The new expenditure model was initiated in 2023.

	Budget			Projection	Actual	2022	2021	2020
	2025	2024	Variance	2024	2023			
<b>Revenues</b>								
Grants	90,000	90,000	-	151,800	19,826	(68,574)	123,137	145,143
Lease	338,660	338,660	-	338,600	377,080	307,105	48,300	-
Other Revenue	25,500	34,000	(8,500)	32,000	29,207	32,200	30,294	29,820
Contribution from General Reserve	-	-		-	-	314,000	192,938	69,797
<b>Total Revenues</b>	<b>454,160</b>	<b>462,660</b>	<b>(8,500)</b>	<b>522,400</b>	<b>426,113</b>	<b>584,731</b>	<b>394,669</b>	<b>244,760</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	-	-		-	-	-	20,296	-
Benefits	11,000	8,000	(3,000)	11,000	11,194	11,122	8,908	4,675
<b>Total HR Costs</b>	<b>11,000</b>	<b>8,000</b>	<b>(3,000)</b>	<b>11,000</b>	<b>11,194</b>	<b>11,122</b>	<b>29,204</b>	<b>4,675</b>
<b>Operating Costs</b>								
Contractors	3,963,485	3,477,498	(485,987)	3,589,730	3,423,674	4,654,910	4,487,496	4,348,177
Insurance	14,500	14,500	-	14,500	-	-	5,742	-
Facility Maintenance	111,000	111,000	-	91,000	83,734	110,389	25,023	15,594
Utilities & Telecommunication	98,000	98,000	-	79,500	82,074	94,748	17,840	29,833
<b>Total Operating Costs</b>	<b>4,186,985</b>	<b>3,700,998</b>	<b>(485,987)</b>	<b>3,774,730</b>	<b>3,589,482</b>	<b>4,860,047</b>	<b>4,536,101</b>	<b>4,393,604</b>



<b>Total Expenditures</b>	<b>4,197,985</b>	<b>3,708,998</b>	<b>(488,987)</b>	<b>3,785,730</b>	<b>3,600,676</b>	<b>4,871,169</b>	<b>4,565,305</b>	<b>4,398,279</b>
<b>Net Surplus (Deficit)</b>	<b>(3,743,825)</b>	<b>(3,246,338)</b>	<b>(497,487)</b>	<b>(3,263,330)</b>	<b>(3,174,563)</b>	<b>(4,286,438)</b>	<b>(4,170,636)</b>	<b>(4,153,519)</b>
<b>Operations</b>								
Financing Costs	909,000	1,111,600	202,600	1,044,728	1,562,438	557,671	307,702	213,000
<b>Total Change in Financing</b>	<b>909,000</b>	<b>1,111,600</b>	<b>202,600</b>	<b>1,044,728</b>	<b>1,562,438</b>	<b>557,671</b>	<b>307,702</b>	<b>213,000</b>
	909,000	1,111,600	202,600	1,044,728	1,562,438	557,671	307,702	213,000
<b>Surplus (Deficit)</b>	<b>(4,652,825)</b>	<b>(4,357,938)</b>	<b>(294,887)</b>	<b>(4,308,058)</b>	<b>(4,737,001)</b>	<b>(4,844,109)</b>	<b>(4,478,338)</b>	<b>(4,366,519)</b>





# Service Partners

## Levies and Contracts

	Budget			Projection	Actual			
	2025	2024	Variance	2024	2023	2022	2021	2020
<b>DNSSAB</b>	3,772,800	3,619,468	(153,332)	3,619,068	3,477,687	3,345,419	3,207,323	3,131,548
<b>Au Chateau</b>	2,248,640	2,179,190	(69,450)	2,144,038	2,050,300	2,015,068	1,462,793	1,191,428
<b>Health Unit</b>	479,800	461,363	(18,437)	461,363	447,915	431,650	417,925	417,925
<b>Animal Control</b>	100,380	100,380	-	98,317	96,147	96,428	94,420	92,414
<b>Total Levies</b>	<b>6,601,620</b>	<b>6,360,401</b>	<b>(241,219)</b>	<b>6,322,786</b>	<b>6,072,049</b>	<b>5,888,565</b>	<b>5,182,461</b>	<b>4,833,315</b>

### District of Nipissing Social Services Administration Board (DNSSAB)

The DNSSAB is responsible for the funding and administration of programs related to Ontario Works, children's services, housing, social housing, homelessness, and paramedic services in the Nipissing District.

### Au Château Long-Term Care Home

This 160-bed Long-Term Care Home supports older adults and adults with disabilities and helps individuals remain independent in their own homes for as long as possible.

### Nipissing Parry Sound District Health Unit

Providing services to over 120,000 residents within an area consisting of most of Nipissing District, and all of Parry Sound District, the Health Unit works locally with individuals, families, the community and partner agencies to promote and protect health and to prevent disease. The Health Unit is governed by the Board of Health.

### Animal Control Services

The North Bay and District Humane Society is contracted by the Municipality to provide animal control and after-hours emergency services for injured dogs and cats at large.



# Appendices





## Projected debt as of December 31, 2024

Municipal Debt	10,572,173
Water & Sewer Debt	2,703,755
<b>Consolidated Debt</b>	<b>13,275,928</b>

	Opening	Add'l loans	Principal	Interest	Payments	Closing
Infrastructure Ontario (POL)	328,057	-	107,022	6,481	113,503	221,035
Infrastructure Ontario (roof)	587,581	-	53,015	20,393	73,408	534,566
Infrastructure Ontario (CS 2017)	402,996	-	96,280	11,411	107,691	306,716
Ambulance Bay	637,161	-	68,556	19,596	88,152	568,604
Waterfront II	152,707	-	46,371	4,116	50,486	106,336
Infrastructure Ontario (OPP)	4,263,959		257,896	132,300	390,196	4,006,063
Infrastructure Ontario (OPP)	4,722,611		98,455	165,377	263,832	4,624,156
NOHFC Museum	204,818		121	-	121	204,696
	11,299,890	-	727,717	359,673	1,087,390	10,572,173
	Opening	Add'l loans	Principal	Interest	Payments	Closing
Previous Loan	2,707,700		677,167	152,725	829,892	2,030,533
2009 Loan	707,216	-	118,917	33,264	152,182	588,299
2010 Advance	277,596	-	192,672	9,208	201,880	84,923
	3,692,512	-	988,757	195,197	1,183,954	2,703,755

