

## **AGENDA**

**Special Budget Meeting**  
**Thursday, February 20, 2025, at 5:30 p.m.**  
**Powassan Council Chambers**  
**252 Clark Street, Powassan, ON**

**1. CALL TO ORDER**

**2. LAND ACKNOWLEDGMENT**

“We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Métis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care of, and teachings about, our earth and our relations. May we continue to honour these teachings.”

**3. ROLL CALL**

**4. DISCLOSURE OF MONETARY INTEREST AND GENERAL NATURE THEREOF**

**5. APPROVAL OF THE AGENDA**

**6. NEW BUSINESS**

6.1 Treasurer/Director of Corporate Services, B. Robinson – 2025 Draft Budget

**7. MOTION TO ADJOURN**

## STAFF REPORT

To: Council  
From: Treasurer/Director of Corporate Services  
Re: 2025 Draft Budget

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### **RECOMMENDATION:**

Received for information purposes.

### **ANALYSIS:**

Enclosed please find a copy of the first draft 2025 Operating and Capital budgets. This budget reflects an increase in the residential tax rate of 5.3%, representing an average annual increase of \$122 per residential household.

Since 2022, it has been noted annually that our tax rate increases have been designed to grow the Net Operating Revenue balance to a point where it is sufficient to sustainably fund capital projects. Per various standing agreements, the minimum required figure is \$516,941; the 2025 budget achieves this target with a NOR of \$610,782, substantial growth from the operating deficit of \$211,000 projected in the 2022 budget. While this accomplishment should be acknowledged, Council must also consider the significant backlog of capital projects to be completed over the next five years as it establishes tax rate growth targets. This will be discussed again in further detail, below.

Additional clarity with respect to the status of the Municipality's reserves and reserve funds will be provided closer to our audit completion, once 2024 figures have been finalized. Within the draft budget, minor reserve transfers in the amount of \$97,638 have been established as per our Reserve and Reserve Funds Bylaw, which includes expense equalization transfers and continued repayment of the water and sewer loan. As noted at the last regular meeting of Council, the bulk of our reserve growth comes from the mandatory allocation of any excess funds into reserves, as per the provisions of our Surplus Management Policy.

With respect to the operating budget, total operating expenses are projected to increase by 5.2% from 2024. The structure of the operating budget remains largely unchanged; there are some reallocations between categories, in order to more accurately reflect the costs of each department. To that end, landfill and garbage collection wages have been isolated from the Public Works department and placed under the Environmental Services category, and the wage costs for the Protective Services Official role has been split 50/50 between the Fire department and Protective Services. In addition, the in-house use of granular materials has been reallocated from the capital to the operating budgets, itself creating a 0.8% increase.

Note that there are a few operational changes, such as the recycling program transition and facility changes, that are not reflected in the operating budget; at this point, it has been budgeted as per status quo. Once more reliable costing is known, this will be incorporated into the second draft of the budget.

While there are generally small increases across the board, the following are the major drivers of the operating budget increase:

- 250 Clark labour and sponsored programming costs have increased substantially, due to the establishment of 250 Clark as a 'Senior's Active Living Centre'. Note that these costs are offset by grant funding.
- OPP: an increase of \$18,085 in levy costs, after mitigation funding was received.
- Public Works: while the department as a whole is virtually flat from an operating budget perspective, truck maintenance is budgeted to continue increasing. Notably, hydraulic repairs are required both on the trackless

(\$8,700) and the 710 backhoe (\$18,000).

- Library: pending a Council decision on the proposed first draft, this is projected to increase by \$27,243 (24%).
- Sportsplex: increases in staff salaries due to the creation of a full-time labourer position, as well a full year for the Operations Manager position; hydro and building repairs have also increased considerably.

With respect to the capital budget, the following have been identified by staff and/or previous Council discussion as the priority projects for 2025:

- Hunt Line Culvert: the replacement of a structural culvert on Hunt line, as identified in the 2024 OSIM inspections. This is projected at \$450,000 and will be funded through the NORDS and CCBF funding streams.
- Hummel Bridge: work required to bring the project to shovel-ready. Budgeted at \$60,300 and to be funded through the OCIF grant stream.
- Landfill Capital: \$185,000 towards the purchase of a used bulldozer for the landfill site, to be funded through tax dollars.
- Playgrounds: the installation of accessible playground equipment and bleachers at the Trout Creek playground (\$189,400) as partially funded through the ICIP Community, Culture, and Recreation Fund.
- Pool: repairs for the pool deck and repouring/relining of the bottom; estimated at \$175,500 and to be funded by the Ontario Trillium Foundation.
- Sidewalk Plow: as mentioned above, the Trackless machine requires hydraulic repairs, as well repairs to the water pump and drive shaft. These could be rebuilt for \$8,700, or new parts could be installed for \$20,900. Staff have priced out a new Kubota tractor for \$78,900 that includes a snowblower, sander, and backhoe attachment. This should lead to other cost savings through reduced equipment rentals for the cemeteries as well.
- Administration Capital: includes \$30,000 for the development of a new website, to be funded through tax dollars.
- 250 Clark Building Capital: \$73,900 for the replacement of the stair lift heading up to the municipal offices. Partially funded through NOHFC's Rural Enhancement Program, with another grant outstanding (status unknown) under the Enabling Accessibility Fund.
- Recreation Capital: repairs to the exterior wall and installation of hands-free doors at the SHCC; \$130,700 and funded through NOHFC's Rural Enhancement Program.
- Recreation Buildings: emergency electrical and mechanical repairs at various municipal facilities as per the 2024 Facilities Inspection Report; \$91,400 and to be funded through tax dollars.

There are a few other, miscellaneous line items for capital repairs to the TCCC, Sportsplex, administration, and planning.

With these projects included in the budget, the net amount remaining is \$19,932 which has been allocated as a transfer to reserves as part of the ongoing effort to stabilize cash flows. However, there are many other projects which Council may consider in the 2025 operating year, as outlined below:

- Main Street Bridge Guiderail: identified as a priority in the OSIM inspections. Estimated to cost ~\$50,000 based on similar work completed on Bridge Street in 2024.
- Gravel Resurfacing: the usual 4-year gravel resurfacing program was temporarily shelved to accommodate the Hunt Line (2025) and O'Connor Line (2026) culvert replacements. However, Council priorities could change this, or gravel could be placed on a smaller volume of roads as budget allocations permit.
- O'Connor Line: also identified as a priority in the 2024 OSIM report; with an estimated budget of \$350-400,000, this is likely not feasible to complete until 2026.
- Pickup Truck: the replacement of any pickup truck, all three of which are nearing the end of their useful lives. This is anticipated to cost \$74,800.
- Sidewalks- replacement of the sidewalks on Edward Street (\$60,000) or McCarthy Street (\$34,200).
- Sand Dome Roof- reshingling of the roof due to leaking; estimated at \$44,700.

Council may wish to consider these deferred projects, or any other priorities that have not been identified, and the draft budget can be amended accordingly.

## 5-Year Capital Forecast

As mentioned previously, there is a significant volume of capital work to be completed over the next five years. Based on reports that have been prepared externally, plus input provided from staff, the following is a non-comprehensive list of known projects to be completed with budget estimates as per these reports:

### Bridges and Culverts:

Hummel Bridge	\$1,600,000
O'Connor Line Culvert	\$400,000
Butterfield Bridge	\$550,000
Genesee Lake Road Culvert	\$440,000
Main Street Bridge (rehab)	\$232,000
Hemlock Road Culvert	\$215,000

### Buildings:

250 Clark Street	\$409,000
Legion	\$99,400
Sportsplex	\$244,000
TCCC	\$2,500,000+
Public Works Building	\$45,000
Pool Building	\$7,500
TC Fire Hall	\$8,000
Landfill Building	\$19,500

### Fire Department:

SCBAs	\$94,000
Trout Creek Tanker	\$150,000
Powassan Pumper/Tanker	\$800,000

### Public Works Vehicles:

Plow Trucks (x3)	\$1,050,000
Sidewalk Plow	\$71,000
Garbage Truck Chassis	\$250,000
Pickup Trucks (x3)	\$320,000
Loader (new, to replace backhoe)	\$300,000

### Roads:

Gravel Resurfacing Program	~\$250,000 per year
Hemlock Road	\$191,000
Lindquist Line	\$93,100
Edward Street	\$114,200
Clark Street	\$326,600
Main Street East	\$58,800

Excluding the TCCC, this is approximately \$9.3 million of capital work, or \$1,860,000 per year. Note too that this excludes all work to be done relating to water and sewer capital, as well as other capital projects, such as five-year studies, sidewalk repairs, park upgrades, and any administrative capital items that may arise over this period. This figure should be compared to the approximately \$1,000,000 in annual predictable capital funding available as per the draft budget.

Careful consideration and prioritization of capital projects on an annual basis will be required throughout this forecasted period. The Municipality will need to make a concerted effort to further streamline its operations to increase the annual capital funding allotment, while continuing to leverage any external funding opportunities that come available. Where feasible, alternative service delivery models should also be considered and can be modelled for discussion purposes.

Council will have the opportunity to develop a comprehensive 10-year capital plan as part of our continued Asset Management Plan obligations and is to be completed by July 1.

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
	<b>TAXATION REVENUE</b>				
10-10-51000	Property Taxes	(4,442,879)	(4,476,900)	(4,739,587)	Tax Rate Increase: 5.3%
10-10-51030	Railway	(6,856)	(6,856)	(6,856)	
10-10-51160	Grants in Lieu - Power Dams	(50,652)	(50,652)	(50,652)	
	<b>Total Taxation Revenues</b>	<b>(4,500,387)</b>	<b>(4,534,407)</b>	<b>(4,797,095)</b>	
	<b>Operating Grant Revenue</b>				
10-10-51950	Province of Ontario	-	-	-	
10-10-52020	Province of Ontario - OMPF	(1,033,300)	(1,033,300)	(1,158,100)	
10-10-52025	Federal Grants	-	-	-	
10-10-52035	Grants, Donations, Fundraising	(1,000)	(2,669)	(7,000)	RIDE program grant
	<b>Total Operating Grant Revenues</b>	<b>(1,034,300)</b>	<b>(1,035,969)</b>	<b>(1,165,100)</b>	
	<b>Licenses</b>				
10-50-53000	Animal Licenses	(1,200)	(1,460)	(1,500)	3-year average
10-10-53010	Lottery Licenses	(2,900)	(1,378)	(2,700)	3-year average
10-10-53015	Marriage Licencing & Officiating Rev.	(14,900)	(13,140)	(13,600)	3-year average
	<b>Total Licenses</b>	<b>(19,000)</b>	<b>(15,978)</b>	<b>(17,800)</b>	
	<b>Service Charges</b>				
10-45-53500	Interest & Tax Penalties	(62,100)	(63,844)	(52,400)	Average of 12.6% of prior year arrears collected as interest
10-45-53510	NSF Cheque Fees	(300)	(872)	(400)	
10-45-53520	Interest Earned	(45,600)	(106,200)	(54,000)	Interest on bank accounts
10-10-53530	Eides Interest Earned-Ministry of Health Fund	-	-	-	loan repaid in 2023
10-50-53550	Provincial Offences	-	(900)	(1,800)	
10-50-53560	Policing Detachment Revenues	(10,000)	(2,412)	(6,900)	pending notification
10-50-53655	Parking Tickets/Court Fees	(500)	(10)	(100)	
	<b>Total Service Charges</b>	<b>(118,500)</b>	<b>(174,238)</b>	<b>(115,600)</b>	
	<b>General Government</b>				
10-10-54000	Administration Funds	(11,600)	(25,046)	(6,100)	MFIPPA requests, tax sale fees, other misc (2024 incl demo fees)
10-65-57700	Municipal Logo Merchandise	(200)	(26)	(100)	logo merchandise
10-10-54010	Tax Certificates	(4,400)	(3,745)	(4,000)	3-year average
10-10-54030	Photocopies & Faxes & Oaths	(2,100)	(2,560)	(2,400)	3-year average
	<b>Total General Government</b>	<b>(18,300)</b>	<b>(31,377)</b>	<b>(12,600)</b>	
	<b>250 Clark Street</b>				
10-12-57040	250 Clark-Sponsorships and Donations	(2,500)	(21,187)	(30,000)	Senior's grants
10-12-57041	250 Clark-Space/Room Rental	(26,500)	(32,034)	(35,500)	planning bd, agilis, EMS, other
10-12-57042	250 Clark-Program and Event Revenue	(35,000)	(61,535)	(47,700)	3-year average
10-12-57045	Fitness Centre @ 250 Clark	(38,900)	(51,648)	(43,800)	3-year average
10-12-57580	GAP Program Revenue	(28,800)	(29,790)	(27,500)	
	<b>Total 250 Clark</b>	<b>(131,700)</b>	<b>(196,194)</b>	<b>(184,500)</b>	
	<b>Protection to Persons and Property</b>				
10-15-53030	Fire - Fees	(11,200)	(9,740)	(10,400)	3-year average
10-15-55040	Fire- MTO Calls	(12,800)	(22,081)	(23,100)	3-year average
10-15-55030	Fire- Letters and Inspections	(500)	(445)	(500)	3-year average
10-45-54550	911 Service	(700)	(960)	(600)	3-year average
10-15-54600	Nipissing Twp -fire agreement	(600)	(600)	(600)	
	<b>Total Protection Services</b>	<b>(25,800)</b>	<b>(33,826)</b>	<b>(35,200)</b>	
	<b>Building</b>				
10-45-55000	Building Permits	(50,000)	(75,717)	(60,000)	per CBO estimate
10-45-55010	Building - Zoning Letters	(1,100)	(1,050)	(1,100)	3-year average
10-45-55020	Building - Work Orders	(1,300)	(1,220)	(1,300)	3-year average
	<b>Total Building</b>	<b>(52,400)</b>	<b>(77,987)</b>	<b>(62,400)</b>	
	<b>Transportation</b>				
10-20-55500	Transportation	(27,800)	(37,151)	(33,600)	aggregate pmt, misc
	<b>Total Transportation</b>	<b>(27,800)</b>	<b>(37,151)</b>	<b>(33,600)</b>	
	<b>Environment</b>				
10-25-56200	Enviro-Lift Charges	(20,800)	(32,002)	(25,900)	3-year average
10-25-56210	Enviro-Blue Boxes	-	-	-	
10-25-56220	Enviro - Tags	(1,400)	(2,612)	(1,900)	3-year average
10-25-56230	Enviro - Gate Receipts	(40,800)	(61,400)	(51,400)	3-year average
10-25-56240	Enviro - Billings	(102,900)	(146,232)	(117,100)	3-year average
10-25-56260	WDO Rebates	(62,400)	(65,102)	(47,125)	Per RPRA allocation notice
10-25-56268	Electronic Stewardship Rebates	(1,000)	-	(1,000)	
	<b>Total Environment</b>	<b>(229,300)</b>	<b>(307,348)</b>	<b>(244,425)</b>	
	<b>Health Services</b>				
10-60-56500	Medical Centre Rent	(16,500)	(15,000)	(18,000)	
	<b>Total Health Services</b>	<b>(16,500)</b>	<b>(15,000)</b>	<b>(18,000)</b>	
	<b>Cemetery</b>				
10-85-56530	Cemetery - Service Revenue	(20,700)	(22,896)	(22,800)	3-year average

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
10-85-56540	Cemetery - Interest Income - C&M	(6,000)	(8,820)	(6,300)	
<b>Total Cemetery</b>		<b>(26,700)</b>	<b>(31,715)</b>	<b>(29,100)</b>	
	<b>Social &amp; Family Services</b>				
10-65-57020	Trout Creek Seniors Hall	(1)	-	(1)	
10-65-57030	Legion-Revenue	(1)	-	(1)	
<b>Total Social &amp; Family Services</b>		<b>(2)</b>	<b>-</b>	<b>(2)</b>	
	<b>Recreation and Cultural Services</b>				
10-55-52000	Province of Ontario - Recreation	-	(6,000)	(5,000)	Canada Day grant
10-55-57490	Recreation Activities	(20,000)	(16,226)	(20,000)	soccer, tball, ball hockey
10-55-57500	Park Rentals	(750)	(2,412)	(1,000)	
10-55-57510	Pool Revenue	(13,500)	(19,577)	(15,000)	
10-55-57550	Maple Syrup Festival	(34,800)	(48,301)	(32,975)	
10-55-57570	Donations	(5,000)	(16,847)	(5,000)	
<b>Total Recreation &amp; Cultural Services</b>		<b>(74,050)</b>	<b>(109,363)</b>	<b>(78,975)</b>	
	<b>Trout Creek Community Centre</b>				
10-75-53700	Ice Rentals	(52,000)	(68,022)	(56,100)	
10-75-53710	Hall Rentals	(3,900)	(3,953)	(4,700)	
10-75-53740	Canteen Proceeds-Downstairs	(500)	-	(500)	rent
10-75-53750	Sign Rentals	(2,600)	(100)	(2,400)	
10-75-53810	Socials Revenue	(27,000)	(29,084)	(20,000)	TC carnival
10-75-53815	Bar Revenues	(5,000)	(2,197)	(3,800)	3-year average
<b>Total TCCC Revenues</b>		<b>(91,000)</b>	<b>(103,356)</b>	<b>(87,500)</b>	
	<b>Sportsplex</b>				
10-80-53700	Ice Rentals	(155,000)	(206,670)	(173,700)	
10-80-53710	Hall Rentals	(1,000)	(1,791)	(1,300)	
10-80-53750	Sign Rentals	-	-	-	
10-80-53720	Booth Rental	(2,500)	(2,593)	(500)	candy machine royalties
10-80-53830	Other Revenues	-	(17,560)	(32,000)	canteen sales
10-80-53850	Curling Club	(19,500)	(19,520)	(19,500)	
10-80-53856	Donations	(1,000)	-	(100)	
10-80-53786	Bar Revenue-Sportsplex	(14,800)	(26,571)	(19,200)	3-year average
<b>Total Sportsplex Revenues</b>		<b>(193,800)</b>	<b>(274,706)</b>	<b>(246,300)</b>	
	<b>Planning &amp; Economic Development</b>				
10-70-58000	Planning Fees	(5,000)	(7,400)	(5,000)	
<b>Total Planning and Economic Development</b>		<b>(5,000)</b>	<b>(7,400)</b>	<b>(5,000)</b>	
<b>Total Non-Tax Operating Revenues</b>		<b>(2,064,152)</b>	<b>(2,451,607)</b>	<b>(2,336,102)</b>	
<b>TOTAL OPERATING REVENUES</b>		<b>(6,564,539)</b>	<b>(6,986,014)</b>	<b>(7,133,197)</b>	
	<b>General Government</b>				
10-10-61000	Council Salaries	46,650	44,565	46,650	
10-10-61020	Council - Other Expenses	5,100	5,437	5,200	mileage, courses, conference, etc
10-10-61030	Donations	2,500	850	2,500	
10-10-61050	Advertising	5,000	1,346	5,000	
10-10-61500	Administration Salaries	406,300	402,904	434,700	
10-10-61510	Admin-Benefits	33,500	28,161	36,900	
10-10-61520	Admin-RRSP/OMERS	37,500	33,051	40,400	
10-10-61530	Admin-Convention, Training	9,400	10,879	6,100	
10-10-61540	Admin-Office Supplies, Copies	11,800	10,581	11,200	
10-10-61545	Marriage Licencing & Officiating Exp.	4,800	3,493	4,000	cost of marriage licence forms
10-10-61550	Admin-Telephones, cells, internet	4,300	4,364	3,900	cell phones and internet
10-10-61560	Admin-Audit & Legal	41,800	37,391	44,600	3-year average
10-10-61570	Admin-Computers	87,100	89,786	97,700	IT support, licensing fees
10-10-61600	Admin-Postage/Courier/Copier	25,000	25,553	27,300	
10-10-61610	Admin-Heat & Hydro	15,500	10,043	10,800	
10-10-61640	Admin-Office & Equipment Maintenance	2,000	1,139	2,000	
10-10-61650	Admin-Insurance	17,600	17,310	18,700	
10-10-61660	Admin-Bank Charges & Interest	10,000	8,632	9,000	
10-10-61670	Admin-Financial - Taxes Written Off	11,800	18,846	10,900	Taxes on municipally-owned properties
10-10-61675	Uncollectable Debt	2,000	-	2,000	
10-10-61690	MPAC	54,411	54,411	55,713	per levy notification
10-10-61730	Memberships & Association Dues	5,800	5,504	5,500	AMCTO, AMO, MFOA, etc.
10-10-68410	B.I.A. - Material/Supplies	4,200	4,247	6,100	
<b>Total General Government Expenses</b>		<b>844,061</b>	<b>818,493</b>	<b>886,863</b>	
	<b>250 Clark</b>				
10-12-61500	250 Clark-Labour	87,900	95,557	103,700	increase due to SALC program
10-12-61525	250 Clark-Janitorial Expense	12,300	7,364	10,800	
10-12-61641	250 Clark-Building Maintenance	25,000	25,335	25,000	
10-12-61650	250 Clark-Insurance	26,300	25,882	27,900	
10-12-61753	250 Clark-Utilities	36,800	35,151	37,400	
10-12-61754	250 Clark- Program Expenses	30,000	26,976	38,200	
10-12-61755	250 Clark-Sponsored Program Expenses	1,000	21,977	36,000	Senior's Active Living Centre
10-12-61757	Fitness Centre @ 250 Clark Expense	4,900	1,481	3,400	

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
10-12-67510	GAP Program Labour	23,200	23,740	22,500	
10-12-67520	GAP Program Expense	3,000	1,537	2,500	
<b>Total 250 Clark</b>	<b>Expenses</b>	<b>250,400</b>	<b>265,001</b>	<b>307,400</b>	
	<b>Fire Department</b>				
10-15-61500	Fire Wages	82,900	96,720	150,800	per detailed calculation. 2025 includes 50% of PSO wages
10-15-62000	Fire Dept. - Answering Service	3,400	3,701	3,400	
10-15-62010	Fire Dept.- Maintenance	60,300	52,884	58,600	
10-15-62020	Fire Department - Insurance	33,950	33,437	35,100	
10-15-62030	Fire Dept. - Trucks	15,000	16,752	17,000	fuel, repairs, licenses etc.
10-15-62040	Fire Dept. - Equipment	21,100	22,026	28,100	bunker gear, gloves, coveralls, lights, nozzles, foam
10-15-62050	Fire Dept.- Gratuity/Wardens	51,250	51,249	52,175	
10-15-62060	Fire Prevention	3,000	1,778	3,000	
10-15-62061	Fire Dept- Training	10,000	3,280	10,000	
10-15-62064	Fire Hydrants & Maintenance	15,000	1,140	15,000	replace 3 hydrants
<b>Total Fire Department Expenses</b>		<b>295,900</b>	<b>282,969</b>	<b>373,175</b>	
	<b>Protection to Persons and Property</b>				
10-50-62500	Policing - OPP	469,959	469,956	488,044	per levy notification
10-50-62510	Police Services Board	2,000	7,202	9,000	includes RIDE program costs
10-50-62555	911 and Signage	1,000	2,055	2,500	
10-50-61500	Emergency Management- CEMC	109,800	103,095	41,800	per detailed calculation. 50% PSO
10-50-62600	Animal Control	5,500	500	5,500	
10-50-62585	By-Law/Property Standards Expense	3,000	3,266	4,900	
10-45-62700	Building Inspector	130,900	128,762	139,100	per detailed calculation
10-45-62710	Building Inspector - Mat/Supplies	5,400	6,533	6,300	training & conferences, forms, etc
10-45-62715	CBO/Office Vehicle Expense	2,000	2,564	3,500	cbo/office vehicle-gas, maintenance
<b>Total Protection Expenses</b>		<b>729,559</b>	<b>723,933</b>	<b>700,644</b>	
	<b>Transportation Services</b>				
10-20-63000	Street Lighting-Labour/Cont.Serv.	40,850	40,680	34,700	contract price- ends Oct 2025
10-20-63010	Street Lighting - Mat/Supplies	5,200	4,193	4,500	
10-20-63020	Street Lighting - Power	16,800	16,665	17,700	inflationary increase over actuals
10-20-63040	Public Works - Training & Development	15,000	6,734	15,000	incl health & safety training, driver training, OGRA, CRS
10-20-61500	Public Works - Labour Expenses	681,800	681,914	567,900	per detailed calculation
10-20-63060	Public Works - Mat/Supplies	74,100	73,452	77,600	insurance, other miscellaneous
10-20-63062	Public Works Buildings Utilities	19,600	16,207	18,600	inflationary increase over actuals
10-20-63065	Public Works Admin. Mat/Supplies	5,800	9,080	7,500	
10-20-63070	Public Works-Health and Safety supplies	5,000	8,828	6,300	
10-20-63075	Public Works- Fuel	107,600	80,103	100,000	
10-20-63110	Sidewalks - Mat/Supplies	5,000	713	5,000	maintenance & rehabilitation
10-20-63210	Bridges & Culverts - Mat/Supplies	54,700	54,448	19,000	replacement of culverts 17k, beaver trapping 2k; 2024 included OSIM
10-20-63230	Brushing - Materials/Supplies	19,000	17,611	19,000	roadside mowing 8k, brushing 11k
10-20-63270	Roadside Maintenance - Mat/Supplies	23,500	14,721	23,500	ditching, signage, other
10-20-63320	Hardtop Maintenance - Mat/Supplies	59,000	50,055	59,000	cold patching 24k, sweeping 35k
10-20-63370	Loose Top Maintenance-Mat/Supplies	106,500	97,388	143,300	dust control, gravel stockpile
10-20-63420	Winter Control - Mat/Supplies	100,100	88,141	95,300	salt, sand, plowing
10-20-63470	Safety Devices/CN - Mat/Supplies	29,000	28,907	29,000	reg monthly fees
10-20-63520	2011 Freightliner - Mat/Supplies	14,500	23,252	18,500	
10-20-63540	2015 GMC 4X4 Truck -mat /supplies	6,100	1,611	4,500	needs new tires (~\$2,000)
10-20-63560	2013 Freightliner Truck - Mat/Supp	18,900	23,520	25,400	
10-20-63580	2019 3/4 ton GMC-Mat/supp	2,500	1,762	2,500	
10-20-63600	2015 GMC Truck - Mat/Supp	3,500	12,002	3,800	2024 replaced transmission
10-20-63626	Backhoe-CAT 420-material/supplies	16,000	14,326	8,700	needs new forks (~\$5k)
10-20-63640	96 Backhoe - Materials/Supplies	2,000	4,458	2,500	
10-20-63660	22 Grader - Mat/Supplies	10,000	9,422	11,000	
10-20-63700	Steamer - Materials/Supplies	1,500	-	1,500	
10-20-63710	Trackless - New - Material/Supplies	3,000	5,542	5,000	
10-20-63720	Trackless - Sidewalk Sander- Mat/Supplies	5,000	8,331	14,900	hydraulic repairs required
10-20-63740	Lawn Equipment - Material/Supplies	5,000	5,552	7,000	needs new tires (~\$2,000)
10-20-63760	Other Equipment - Mat/Supplies	3,000	2,596	3,000	
10-20-63780	2014 Freightliner - Mat/Supplies	18,500	17,405	19,500	
10-20-63820	Downtown - Materials/Supplies	1,000	1,503	1,000	flower baskets, signs
10-50-63900	Crossing Guard - Labour / Benefits	4,900	4,910	5,200	
<b>Total Transportation Services</b>		<b>1,483,950</b>	<b>1,426,034</b>	<b>1,376,900</b>	
	<b>Environmental Services</b>				
10-50-64730	NB Mattawa Conservation Levy	422	395	417	per levy notification
10-25-64810	Garbage Collection - Mat/Supplies	2,000	1,947	2,000	
10-25-64830	Garbage Vehicle Expense	17,700	17,027	17,800	
10-25-64900	Waste Management - Labour	-	-	144,300	
10-25-64910	Landfill Site - Material/Supplies	57,000	34,597	53,000	grinding, cover material, glass bin
10-25-64920	Landfill Site Equipment Expenses	31,800	21,188	-	bulldozer to be purchased
10-20-63620	710 Backhoe - Material/Supplies	10,000	6,154	23,000	needs hydraulic repairs (18k)
10-25-64930	Hazardous Waste	5,525	5,524	5,524	per levy notification
10-25-64940	Recycling Program	141,600	143,191	146,400	approx \$12,200 per month

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
10-25-64965	Landfill Site Maintenance as per C of A	77,500	66,913	67,400	Knight Piesold, SGS
<b>Total Environmental Services</b>		<b>343,547</b>	<b>296,936</b>	<b>459,841</b>	
<b>Health Services</b>					
10-60-65000	Health Unit	110,919	110,919	116,465	per levy notification
10-60-65220	Land - Ambulance	121,359	121,359	124,238	per levy notification
10-70-68045	Medical Centre -Powassan Town Square	75,900	78,947	81,700	
10-60-65350	North Bay Regional Health Centre	37,359	37,359	37,359	2026 final year
10-85-65110	Cemetery - Service Materials-Interment	7,900	6,640	7,800	
10-85-65130	Cemetery- Maintenance Material	5,000	2,684	3,500	tree removal, headstone maint.
<b>Total Health Services</b>		<b>358,437</b>	<b>357,909</b>	<b>371,062</b>	
<b>Social &amp; Family Services</b>					
10-60-66100	District Social Services DSSAB	159,612	158,252	166,200	per levy notification
10-60-66200	Eastholme - Levy	127,101	127,101	131,332	per levy notification
<b>Total Social &amp; Family Services</b>		<b>286,713</b>	<b>285,353</b>	<b>297,532</b>	
<b>Recreation &amp; Cultural Services</b>					
10-55-67005	Playground Inspection Expense	500	-	500	
10-55-67010	Parks - Material/Supplies	15,200	16,754	15,100	
10-55-67020	Parks - Canada Day	5,000	4,800	5,000	
10-55-67030	Playground Equipment	3,000	-	1,000	misc costs
10-55-67100	Pool - Labour	33,500	30,695	33,700	
10-55-67110	Pool - Material and Supplies	15,000	10,696	15,000	
10-55-67112	Pool Utilities	12,000	14,110	14,600	hydro, gas, water/sewer
10-55-67115	Pool Chemicals	5,000	2,652	5,000	
10-55-67210	Outdoor Rink - Materials/Supplies	1,000	-	1,000	
10-55-67310	Beach - Material/Supplies	1,000	-	1,000	
10-55-67410	S.H.C.C. Materials/Supplies	6,700	6,767	6,700	misc costs
10-55-67500	Recreation - Fund Raising	500	21	500	
10-55-67610	Recreation - General Exp.- Mat/Supplies	500	235	500	
10-55-67650	Recreation Buildings. - Repair & Maint	3,000	1,063	3,000	
10-55-67920	Recreation-Activities Expenses	17,600	15,936	12,900	soccer, tball, new years
10-65-66030	TC Seniors Hall	2,600	3,074	2,700	misc costs (2024 incl handrail)
10-55-61052	Maple Syrup Festival expenses	26,200	33,986	41,475	per draft budget
10-65-67800	Library Levy	111,000	114,194	141,617	per draft budget
10-65-67680	Legion Building Labour/Mat/Supplies	25,900	24,487	25,800	insurance, gas, hydro
10-65-61725	Municipal Logo Merchandise expense	1,000	-	1,000	
<b>Total Recreation &amp; Cultural Services</b>		<b>286,200</b>	<b>279,470</b>	<b>328,092</b>	
<b>Trout Creek Community Centre</b>					
10-75-61500	TCCC Salaries	-	-	-	budgeted with Sportsplex
10-75-61800	Supplies	4,000	3,847	4,000	
10-75-61820	Maintenance	28,000	33,577	29,300	2024 replaced transmission
10-75-61610	Hydro	29,800	33,738	35,800	
10-75-61620	Natural Gas	8,300	5,871	6,800	
10-75-61550	Telephone	3,300	3,231	3,300	
10-75-61650	TCCC Insurance	14,700	14,466	15,600	
10-75-61840	Socials Expense - Spring	10,300	9,502	10,600	carnival excl staff wages
10-75-61865	Bar Expenses	5,000	1,849	5,000	
10-75-61870	Fees	1,000	720	1,000	
<b>Total TCCC Expenses</b>		<b>104,400</b>	<b>106,802</b>	<b>111,400</b>	
<b>Sportsplex</b>					
10-80-61500	Salaries	262,400	318,384	317,700	
10-80-61510	Benefits	16,500	17,215	11,400	
10-80-61910	Clothing Allowance	1,000	-	1,000	
10-80-61610	Hydro	106,800	112,576	119,600	
10-80-61620	Heat-Natural Gas	21,700	20,546	22,100	
10-80-61850	Canteen- Supplies	-	10,913	14,500	
10-80-61920	Water and Sewer	8,700	8,614	8,800	
10-80-61930	Zamboni-Repairs & Maintenance	15,000	7,850	14,800	requires additional servicing
10-80-61940	Equipment Repairs and Maintenance	25,000	25,408	26,500	
10-80-61945	Equipment Supplies	3,500	1,728	1,000	
10-80-61950	Building-Repairs and Maintenance	35,000	50,725	45,000	
10-80-61960	Building-Supplies	3,500	4,604	5,000	
10-80-61650	Insurance	31,900	31,389	33,900	
10-80-61970	Mat Rentals	500	893	600	
10-80-61982	Bar supplies /expenses	11,000	18,472	13,500	
10-80-61550	Telephone	500	231	250	
10-80-61555	Office Expenses	6,000	3,267	4,000	
10-80-61985	Staff training	2,500	2,716	4,300	
<b>Total Sportsplex Expenses</b>		<b>551,500</b>	<b>635,531</b>	<b>643,950</b>	
<b>Planning &amp; Economic Development</b>					
10-70-68005	Planning Consultants	10,000	10,497	10,000	
10-70-68010	Planning & Development - Mat/Supp	17,900	17,002	18,200	CGIS \$17,200; public notices, training, other misc \$1,000
10-70-68020	Green Plan	305	305	321	LAS Energy Planning tool
<b>Total Planning &amp; Economic Development</b>		<b>28,205</b>	<b>27,804</b>	<b>28,521</b>	



ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
	<b>Debt Repayment</b>				
10-10-61875	Term Loan- Principal	71,424	71,424	71,424	Final payment October 2028
10-10-61876	Term Loan- Interest	22,501	23,101	13,742	
10-10-61775	OSIFA Capital Loan Principal	88,256	88,256	90,217	Final payment 2036
10-10-61780	OSIFA Capital Loan Interest	27,816	28,543	25,838	
10-12-61756	250 Clark Loan Payments- Principal	56,483	52,716	58,042	Final payment 2048
10-12-61751	250 Clark Loan Payments- Interest	77,557	73,496	71,630	
10-15-62072	Fire Hall Loan Payment- Principal	34,407	38,174	35,535	Final payment 2048
10-15-62073	Fire Hall Loan Payment- Interest	47,039	53,221	45,809	
10-15-62075	Fire Rescue Loan- Principal	30,000	30,000	30,000	Final payment July 2026
10-15-62076	Fire Rescue Loan- Interest	4,909	4,934	2,093	
10-20-63815	2022 Grader Loan Principal	53,306	53,189	56,707	Final payment September 2029
10-20-63816	2022 Grader Loan Interest	20,625	20,742	17,224	
10-25-64880	Compactor Loan- Principal	19,762	19,762	19,762	Final payment May 2026
10-25-64885	Compactor Loan- Interest	2,980	2,985	1,174	
10-75-61883	RINC Project-Loan Principal Expense	6,736	6,715	-	Repaid in 2024
10-75-61884	RINC Project-Loan Interest Expense	133	110	-	
10-80-61883	Construction Loan Principal	26,946	26,862	-	Repaid in 2024
10-80-61884	Construction Loan Interest	530	440	-	
	<b>Total Debt Repayment</b>	<b>591,410</b>	<b>594,669</b>	<b>539,197</b>	
	<b>Operating Reserve Transfers</b>				
10-10-63875	Transfer to Reserve - Election	6,250	6,250	6,250	per reserve fund policy
10-10-61700	Transfer to Reserve - Operating Contingency	-	-	8,200	per reserve fund policy
10-20-63885	Transfer to Reserve - Accrued Pit Closure Costs	1,263	1,263	1,288	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	6,300	8,073	7,100	2% of rental revenues
10-20-63865	Transfer to Reserve - Water Loan Repayment	40,000	40,000	75,000	
10-25-64950	Landfill - Accrued Closure Costs	-	-	-	cost TBD
	<b>Total Operating Reserve Transfers</b>	<b>53,813</b>	<b>55,586</b>	<b>97,838</b>	
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,208,095</b>	<b>6,156,489</b>	<b>6,522,415</b>	
	<b>NET OPERATING REVENUE- AVAILABLE FOR CAPITAL</b>	<b>(356,444)</b>	<b>(829,525)</b>	<b>(610,782)</b>	MINIMUM SPEND: \$516,941
	<b>Capital Revenues</b>				
10-10-99999	Prior Year Deficit (Surplus)	-	-	-	
10-10-51950	Province of Ontario	(536,080)	(464,954)	(586,600)	OCIF 60,300; NORDS 133,900; Trillium 170,500; ICIP 54,900; NOHFC 167,000
10-10-52025	Federal Grants	(35,120)	(3,816)	(73,050)	ICIP 65,900; TD 7,150
10-20-52040	Federal Grants - Infrastructure-Gas Tax	(187,700)	(131,354)	(316,100)	balance of Hunt Line culvert
10-10-53650	Loan Proceeds- General Government	-	-	-	no new debt in 2025
10-10-54060	Sale of Equipment	-	(735)	-	
10-10-54510	Transfer From Reserves	(10,000)	-	-	
10-15-53035	Fire Grant/Donations	-	-	(33,400)	CEPG/Fire Protection Grant
	<b>Total Capital Revenues</b>	<b>(768,900)</b>	<b>(600,858)</b>	<b>(1,009,150)</b>	
	<b>Capital Projects</b>				
10-10-61055	Grant Expenses-modernization & efficiencies	-	-	-	replace PCs, server, switches; new website
10-10-61680	Admin-Office Capital	42,900	42,037	57,100	
10-10-61685	Reorganization Expenses	10,000	-	-	
10-70-68140	Official Plan Development	7,700	2,770	5,900	per estimate received
	<b>250 Clark</b>				
10-12-61680	250 Clark-Building Capital	6,500	6,496	73,900	accessibility lift
10-12-61758	Fitness Centre- Equipment Capital	5,600	5,641	-	
	<b>Fire Department</b>				
10-15-62070	Capital - Fire Department	-	-	38,000	fill station for SCBA, baliclavas and hoods; pagers, radios, training
	<b>Transportation</b>				
10-20-63080	Public Works - Reports and Studies	64,100	64,852	-	
10-20-63240	Capital- Bridges & Culverts	45,600	42,683	60,300	Hummel Bridge engineering
10-20-63375	Loose Top Maintenance- Gravel Resurfacing	292,000	261,408	-	
10-20-63860	Capital - Materials/Supplies	120,100	93,874	78,900	replacement machine for sidewalks
10-20-63890	Capital	-	-	-	
10-20-63895	Capital-Gas Tax Projects	152,900	134,127	450,000	Hunt Line culvert
	<b>Environmental Services</b>				
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	185,000	Used bulldozer for landfill
	<b>Recreation Services</b>				
10-55-67900	Recreation-Major Projects	223,600	154,880	605,900	Hydro Pond dock 10,900; TC Playground 189,400; pool 175,500; trees 8,000; SHCC 130,700; buildings 91,400

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
10-75-61880	TCCC Capital	70,000	65,012	15,000	engineering; other misc capital
10-80-61880	Sportsplex Capital	36,000	50,128	30,000	lights; other misc capital
<b>Total Capital Projects</b>		<b>1,077,000</b>	<b>923,908</b>	<b>1,600,000</b>	
<b>Net Reserve Transfers</b>					
10-15-62080	Fire Dept.- Transfer to Reserve	-	-	-	
10-10-61710	Transfer to Reserve - Working Capital	48,344	48,344	19,932	budget balancing figure
10-10-61700	Transfer for Reserve - Operating Contingency	-	-	-	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	-	458,132	-	
10-80-99999	Surplus/Deficit Account	-	-	-	
<b>Total Reserve Transfers</b>		<b>48,344</b>	<b>506,476</b>	<b>19,932</b>	
<b>NET CAPITAL EXPENDITURES</b>		<b>356,444</b>	<b>829,525</b>	<b>610,782</b>	
<b>BALANCE</b>		<b>-</b>	<b>(0)</b>	<b>-</b>	