

AGENDA

Special Budget Meeting
Tuesday, March 24, 2026, at 6:00 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, under the terms of the Robinson-Huron Treaty of 1850 and the Williams Treaties of 1923. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude towards the Indigenous peoples for their past and present stewardship over these lands, waterways, and resources. May we continue to honour their history, culture, and teachings as we work towards reconciliation.”

3. ROLL CALL

4. DISCLOSURE OF MONETARY INTEREST AND GENERAL NATURE THEREOF

5. APPROVAL OF THE AGENDA

6. NEW BUSINESS

6.1 2026 Draft Budget

6.2 2026 Draft Water and Sewer Budget

6.3 Quotes for Municipal Fields

7. MOTION TO ADJOURN

To: Council
From: Treasurer
Re: 2026 Draft Budget - Update

RECOMMENDATION:

Received for information purposes.

ANALYSIS:

Enclosed please find a copy of the second draft 2026 municipal budget, and first draft 2026 water and sewer budget.

As compared to the previous draft, the following amendments have been made:

- 2025 wage reallocations have occurred from By-law Enforcement (10-50-61500) to Fire (10-15-61500) to reflect the 50% cost share of the PSO position; and from Public Works (10-20-61500) to Sportsplex (10-80-61500) to reflect the 25% cost share of the Manager of Operations position. Note that, due to an approximately 6-month vacancy in that position in 2025, the YTD actuals remain short of budget; however, this is not expected to repeat in 2026.
- The resurfacing of Clark Street has been added, at a total cost of \$352,600. This replaces the previously unallocated \$38,000 line item for repairs under the Pothole Prevention and Repair Program. The balance of the costs are funded through the OCIF and CCBF reserves; note this will deplete the balance in both accounts by the end of 2026.
- Updated costs to replace the lighting at the Sportsplex with LEDs have been introduced in the Sportsplex Capital account (10-80-61880). A total of \$7,900 has been added, which has reduced the balancing transfer to reserve to \$17,923.
- The Public Works Fuel line item (10-20-63075) has been increased by \$40,000.

As a result of these amendments, the total levy increase has changed to 5.33%, for an average increase of \$116.

The repairs to the Trout Creek ball diamond fencing will be completed internally with minimal budgetary impact; therefore, no additional costs have been incorporated for that project.

Also enclosed is costing to repair the Glendale ball diamond fencing, and for improved netting at the Lion's ball diamond. These figures have not been included in the draft budget.

The 2026 draft water and sewer budget is introduced at a 2.0% rate increase, in line with CPI. Due to the final repayment of the Infrastructure Ontario loan in 2025, a total of \$177,236 is earmarked to be transferred into reserves in 2026.

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
	TAXATION REVENUE				
10-10-51000	Property Taxes	(4,754,115)	(4,801,588)	(5,053,529)	5.33%
10-10-51030	Railway	(6,856)	(6,856)	(6,856)	
10-10-51160	Grants in Lieu - Power Dams	(50,652)	(50,652)	(50,652)	
	Total Taxation Revenues	(4,811,623)	(4,861,190)	(5,111,037)	
	Operating Grant Revenue				
10-10-52020	Province of Ontario - OMPF	(1,158,100)	(1,158,100)	(1,294,300)	
10-10-52025	Federal Grants	(4,800)	(4,816)	-	2025- Canada Summer Jobs
10-10-52035	Grants, Donations, Fundraising	(7,000)	(1,505)	(1,000)	
	Total Operating Grant Revenues	(1,169,900)	(1,164,421)	(1,295,300)	
	Licenses				
10-50-53000	Animal Licenses	(1,500)	(1,314)	(1,400)	3-year average
10-10-53010	Lottery Licenses	(2,700)	(3,861)	(2,700)	3-year average
10-10-53015	Marriage Licencing & Officiating Rev.	(13,600)	(9,300)	(11,000)	3-year average
	Total Licenses	(17,800)	(14,475)	(15,100)	
	Service Charges				
10-45-53500	Interest & Tax Penalties	(52,400)	(69,950)	(61,300)	Average of 12.6% of prior year arrears collected as interest
10-45-53510	NSF Cheque Fees	(400)	(235)	(400)	
10-45-53520	Interest Earned	(54,000)	(70,632)	(59,900)	Interest on bank accounts
10-50-53550	Provincial Offences	(1,800)	(1,130)	(1,400)	
10-50-53560	Policing Detachment Revenues	(6,900)	(10,802)	(7,200)	pending notification
10-50-53655	Parking Tickets/Court Fees	(100)	-	-	
	Total Service Charges	(115,600)	(152,748)	(130,200)	
	General Government				
10-10-54000	Administration Funds	(6,100)	(88,937)	(5,000)	MFIPPA requests, tax sale fees, other misc (2025- WSIB rebate)
10-65-57700	Municipal Logo Merchandise	(100)	(64)	(100)	logo merchandise
10-10-54010	Tax Certificates	(4,000)	(2,985)	(3,400)	3-year average
10-10-54510	Transfer From Reserves	-	-	(18,750)	re: election costs
10-10-54030	Photocopies & Faxes & Oaths	(2,400)	(1,297)	(2,200)	3-year average
	Total General Government	(12,600)	(93,283)	(29,450)	
	250 Clark Street				
10-12-57040	250 Clark-Sponsorships and Donations	(30,000)	(46,522)	(30,000)	Senior's Active Living grant
10-12-57041	250 Clark-Space/Room Rental	(35,500)	(32,839)	(30,400)	planning bd, agilis, EMS, other
10-12-57042	250 Clark-Program and Event Revenue	(47,700)	(67,177)	(60,800)	3-year average
10-12-57045	Fitness Centre @ 250 Clark	(43,800)	(57,974)	(50,800)	3-year average
10-12-57580	GAP Program Revenue	(27,500)	(29,664)	(29,000)	
	Total 250 Clark	(184,500)	(234,175)	(201,000)	
	Protection to Persons and Property				
10-15-53030	Fire - Fees	(10,400)	(9,210)	(10,000)	3-year average
10-15-55040	Fire- MTO Calls	(23,100)	(30,029)	(27,200)	3-year average
10-15-55030	Fire- Letters and Inspections	(500)	(264)	(500)	3-year average
10-45-54550	911 Service	(600)	(390)	(600)	3-year average
10-15-54600	Nipissing Twp -fire agreement	(600)	(600)	(600)	
	Total Protection Services	(35,200)	(40,493)	(38,900)	
	Building				
10-45-55000	Building Permits	(60,000)	(67,965)	(65,000)	per CBO estimate
10-45-55010	Building - Zoning Letters	(1,100)	(385)	(750)	3-year average
10-45-55020	Building - Work Orders	(1,300)	(1,050)	(1,300)	3-year average
	Total Building	(62,400)	(69,400)	(67,050)	
	Transportation				
10-20-55500	Transportation	(33,600)	(34,827)	(34,100)	aggregate pmt, misc
	Total Transportation	(33,600)	(34,827)	(34,100)	
	Environment				
10-25-56200	Enviro-Lift Charges	(25,900)	(24,520)	(25,500)	3-year average
10-25-56220	Enviro - Tags	(1,900)	(2,982)	(2,500)	3-year average
10-25-56230	Enviro - Gate Receipts	(51,400)	(58,267)	(56,000)	3-year average
10-25-56240	Enviro - Billings	(117,100)	(127,224)	(121,200)	3-year average
10-25-56260	WDO Rebates	(47,125)	(59,108)	-	program ended in 2025
10-25-56268	Electronic Stewardship Rebates	(1,000)	-	-	program ended in 2025
	Total Environment	(244,425)	(272,101)	(205,200)	
	Health Services				
10-60-56500	Medical Centre Rent	(18,000)	(19,000)	(24,000)	medical centre leases
	Total Health Services	(18,000)	(19,000)	(24,000)	
	Cemetery				
10-85-56530	Cemetery - Service Revenue	(22,800)	(19,725)	(21,000)	3-year average
10-85-56540	Cemetery - Interest Income - C&M	(6,300)	(5,679)	(5,500)	
	Total Cemetery	(29,100)	(25,405)	(26,500)	
	Social & Family Services				
10-65-57020	Trout Creek Seniors Hall	(1)	-	(1)	
10-65-57030	Legion-Revenue	(1)	-	(1)	

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
Total Social & Family Services		(2)	-	(2)	
Recreation and Cultural Services					
10-55-52000	Province of Ontario - Recreation	(5,000)	(14,236)	(5,000)	Canada Day grant
10-55-57490	Recreation Activities	(20,000)	(15,369)	(16,000)	soccer, tball, ball hockey
10-55-57500	Park Rentals	(1,000)	(1,150)	(1,000)	
10-55-57510	Pool Revenue	(15,000)	(20,683)	(20,000)	
10-55-57550	Maple Syrup Festival	(35,900)	(37,679)	(28,215)	per draft budget
10-55-57570	Donations	(5,000)	(31,458)	(5,000)	
Total Recreation & Cultural Services		(81,900)	(120,576)	(75,215)	
Trout Creek Community Centre					
10-75-53700	Ice Rentals	(56,100)	(67,610)	(62,900)	
10-75-53710	Hall Rentals	(4,700)	(6,595)	(6,500)	
10-75-53740	Canteen Proceeds-Downstairs	(500)	(600)	(500)	rent
10-75-53750	Sign Rentals	(2,400)	(1,800)	(1,800)	
10-75-53810	Socials Revenue	(20,000)	(26,352)	(23,100)	TC carnival
10-75-53815	Bar Revenues	(3,800)	(6,666)	(4,100)	3-year average
Total TCCC Revenues		(87,500)	(109,623)	(98,900)	
Sportsplex					
10-80-53700	Ice Rentals	(173,700)	(189,622)	(185,000)	
10-80-53710	Hall Rentals	(1,300)	(1,302)	(1,300)	
10-80-53720	Booth Rental	(500)	(582)	(500)	candy machine royalties
10-80-53830	Other Revenues	(32,000)	(36,525)	(33,000)	canteen sales
10-80-53850	Curling Club	(19,500)	(19,520)	(19,500)	
10-80-53856	Donations	(100)	-	(100)	
10-80-53786	Bar Revenue-Sportsplex	(19,200)	(16,620)	(21,000)	3-year average
Total Sportsplex Revenues		(246,300)	(264,171)	(260,400)	
Planning & Economic Development					
10-70-58000	Planning Fees	(5,000)	(11,780)	(10,000)	planning admin fees
Total Planning and Economic Development		(5,000)	(11,780)	(10,000)	
Total Non-Tax Operating Revenues		(2,343,827)	(2,626,479)	(2,511,317)	
TOTAL OPERATING REVENUES		(7,155,450)	(7,487,669)	(7,622,354)	
General Government					
10-10-61000	Council Salaries	47,100	47,305	48,200	per calculation
10-10-61020	Council - Other Expenses	5,200	5,926	9,800	mileage, courses, conference, phones, etc
10-10-61030	Donations	2,500	2,473	2,500	
10-10-61040	Elections	-	-	25,000	
10-10-61050	Advertising	5,000	1,653	2,500	
10-10-61500	Administration Salaries	434,700	411,432	481,600	per calculation
10-10-61510	Admin-Benefits	36,900	36,539	40,550	per calculation
10-10-61520	Admin-RRSP/OMERS	40,400	31,013	42,100	per calculation
10-10-61530	Admin-Convention, Training	6,100	3,653	7,400	
10-10-61540	Admin-Office Supplies, Copies	11,200	10,410	11,300	
10-10-61545	Marriage Licencing & Officiating Exp.	4,000	1,200	2,900	cost of marriage licence forms
10-10-61550	Admin-Telephones, cells, internet	3,900	3,438	4,400	cell phones and internet
10-10-61560	Admin-Audit & Legal	44,600	29,823	41,100	
10-10-61570	Admin-Computers	97,700	104,517	98,700	IT support, licensing fees
10-10-61600	Admin-Postage/Courier/Copier	27,300	24,461	26,700	
10-10-61610	Admin-Heat & Hydro	10,800	14,677	15,300	inflationary increase over actuals
10-10-61640	Admin-Office & Equipment Maintenance	2,000	863	5,500	new chairs for Council chambers
10-10-61650	Admin-Insurance	18,700	17,996	19,200	
10-10-61660	Admin-Bank Charges & Interest	9,000	7,310	9,000	
10-10-61670	Admin-Financial - Taxes Written Off	10,900	10,117	10,600	Taxes on municipally-owned properties
10-10-61675	Uncollectable Debt	2,000	-	2,000	
10-10-61690	MPAC	55,713	55,713	57,886	per levy notification
10-10-61730	Memberships & Association Dues	5,500	4,336	4,500	AMCTO, AMO, MFOA, etc.
10-10-68410	B.I.A. - Material/Supplies	6,100	3,842	4,000	
Total General Government Expenses		887,313	828,651	972,736	
250 Clark					
10-12-61500	250 Clark-Labour	103,700	118,365	100,100	
10-12-61525	250 Clark-Janitorial Expense	10,800	6,136	8,400	
10-12-61641	250 Clark-Building Maintenance	25,000	16,342	25,000	
10-12-61650	250 Clark-Insurance	27,900	27,420	28,800	
10-12-61753	250 Clark-Utilities	37,400	30,549	31,800	inflationary increase over actuals
10-12-61754	250 Clark- Program Expenses	38,200	32,045	30,400	
10-12-61755	250 Clark-Sponsored Program Expenses	36,000	35,399	30,000	Senior's Active Living Centre
10-12-61757	Fitness Centre @ 250 Clark Expense	3,400	3,257	3,400	
10-12-67510	GAP Program Labour	22,500	-	23,400	
10-12-67520	GAP Program Expense	2,500	1,069	2,500	
Total 250 Clark Expenses		307,400	270,582	283,800	
Fire Department					
10-15-61500	Fire Wages	150,800	156,439	161,500	per detailed calculation. Includes 50% of PSO wages
10-15-62000	Fire Dept. - Answering Service	3,400	3,800	4,500	
10-15-62010	Fire Dept.- Maintenance	58,600	68,522	65,400	
10-15-62020	Fire Department - Insurance	35,100	35,486	37,200	
10-15-62030	Fire Dept. - Trucks	17,000	15,454	17,000	fuel, repairs, licenses etc.

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10-15-62040	Fire Dept. - Equipment	28,100	13,934	44,000	bunker gear, gloves, coveralls, lights, nozzles, foam
10-15-62050	Fire Dept.- Gratuity/Wardens	52,175	52,179	53,175	
10-15-62060	Fire Prevention	3,000	2,049	3,000	
10-15-62061	Fire Dept- Training	10,000	6,613	15,000	
10-15-62064	Fire Hydrants & Maintenance	15,000	4,319	15,000	replace 3 hydrants
Total Fire Department Expenses		373,175	358,794	415,775	
Protection to Persons and Property					
10-50-62500	Policing - OPP	488,044	488,040	541,728	per levy notification
10-50-62510	Police Services Board	9,000	-	5,200	
10-50-62555	911 and Signage	2,500	2,243	2,500	
10-50-61500	Emergency Management- CEMC	41,800	39,942	47,100	per detailed calculation. 50% PSO
10-50-62600	Animal Control	5,500	(1,090)	5,500	
10-50-62585	By-Law/Property Standards Expense	4,900	4,421	3,900	
10-45-62700	Building Inspector	139,100	139,277	145,600	per detailed calculation
10-45-62710	Building Inspector - Mat/Supplies	6,300	7,006	6,900	training & conferences, forms, etc
10-45-62715	CBO/Office Vehicle Expense	3,500	1,043	3,500	cbo/office vehicle-gas, maintenance
Total Protection Expenses		700,644	680,882	761,928	
Transportation Services					
10-20-63000	Street Lighting-Labour/Cont.Serv.	34,700	34,663	-	contract ended Oct 2025
10-20-63010	Street Lighting - Mat/Supplies	6,400	6,992	10,500	contingency- contract ended
10-20-63020	Street Lighting - Power	17,700	14,569	16,800	inflationary increase over actuals incl health & safety training, driver training, OGRA, CRS
10-20-63040	Public Works - Training & Development	15,000	7,827	15,000	per detailed calculation
10-20-61500	Public Works - Labour Expenses	567,900	757,789	569,900	insurance, other miscellaneous
10-20-63060	Public Works - Mat/Supplies	77,600	85,655	83,500	inflationary increase over actuals
10-20-63062	Public Works Buildings Utilities	18,600	18,037	18,700	
10-20-63065	Public Works Admin. Mat/Supplies	7,500	10,721	8,400	
10-20-63070	Public Works-Health and Safety supplies	6,300	3,071	4,000	
10-20-63075	Public Works- Fuel	100,000	83,647	140,000	increase due to pricing pressure
10-20-63110	Sidewalks - Mat/Supplies	5,000	617	5,000	maintenance & rehabilitation replacement of culverts 17k, beaver trapping 2k; OSIM 20k
10-20-63210	Bridges & Culverts - Mat/Supplies	19,000	3,042	39,000	roadside mowing 8k, brushing 11k
10-20-63230	Brushing - Materials/Supplies	19,000	2,745	19,000	ditching, signage, other
10-20-63270	Roadside Maintenance - Mat/Supplies	23,500	15,067	16,500	cold patching 25k, sweeping 45k
10-20-63320	Hardtop Maintenance - Mat/Supplies	59,000	52,116	69,800	dust control, gravel stockpile
10-20-63370	Loose Top Maintenance-Mat/Supplies	143,300	129,026	139,700	salt, sand, plowing
10-20-63420	Winter Control - Mat/Supplies	95,300	119,634	116,700	reg monthly fees
10-20-63470	Safety Devices/CN - Mat/Supplies	29,000	30,978	29,500	
10-20-63520	2011 Freightliner - Mat/Supplies	18,500	36,432	23,500	
10-20-63540	2015 GMC 4X4 Truck -mat /supplies	4,500	3,338	5,000	
10-20-63560	2013 Freightliner Truck - Mat/Supp	25,400	38,834	28,000	
10-20-63580	2019 3/4 ton GMC-Mat/supp	2,500	8,104	5,000	
10-20-63600	2015 GMC Truck - Mat/Supp	3,800	16,071	5,000	
10-20-63626	Backhoe-CAT 420-material/supplies	8,700	5,989	10,000	
10-20-63640	96 Backhoe - Materials/Supplies	2,500	2,031	5,000	
10-20-63660	22 Grader - Mat/Supplies	11,000	11,972	13,000	
10-20-63700	Steamer - Materials/Supplies	1,500	-	1,500	
10-20-63710	Trackless - New - Material/Supplies	5,000	2,629	5,000	
10-20-63720	Trackless - Sidewalk Sander- Mat/Supplies	19,800	15,744	16,000	
10-20-63740	Lawn Equipment - Material/Supplies	7,000	4,114	7,000	needs new tires (~\$2,000)
10-20-63760	Other Equipment - Mat/Supplies	3,000	1,204	3,000	
10-20-63780	2014 Freightliner - Mat/Supplies	19,500	13,064	19,500	
10-20-63820	Downtown - Materials/Supplies	1,000	-	4,000	flower baskets
10-50-63900	Crossing Guard - Labour / Benefits	5,200	-	5,300	
Total Transportation Services		1,383,700	1,535,721	1,457,800	
Environmental Services					
10-50-64730	NB Mattawa Conservation Levy	417	393	458	per levy notification
10-25-64810	Garbage Collection - Mat/Supplies	2,000	2,442	2,500	
10-25-64830	Garbage Vehicle Expense	17,800	12,540	17,000	
10-25-64900	Waste Management - Labour	144,300	127,704	157,600	
10-25-64910	Landfill Site - Material/Supplies	53,000	31,116	44,500	grinding, cover material, glass bin
10-25-64920	Landfill Site Equipment Expenses	40,100	17,549	32,300	rental equipment costs
10-20-63620	710 Backhoe - Material/Supplies	23,000	6,568	1,000	to be disposed
10-25-64930	Hazardous Waste	5,524	5,524	6,985	per levy notification
10-25-64940	Recycling Program	146,400	115,499	68,400	commercial recycling- est \$5,700/month
10-25-64965	Landfill Site Maintenance as per C of A	67,400	57,806	69,200	Knight Piesold, SGS
Total Environmental Services		499,941	377,141	399,943	
Health Services					
10-60-65000	Health Unit	116,465	116,465	121,010	per levy notification
10-60-65220	Land - Ambulance	124,238	124,238	132,270	per levy notification
10-70-68045	Medical Centre -Povassan Town Square	81,700	78,320	80,800	
10-60-65350	North Bay Regional Health Centre	37,359	37,359	37,359	2027 final year
10-85-65110	Cemetery - Service Materials-Interment	7,800	1,424	7,800	
10-85-65130	Cemetery- Maintenance Material	3,500	3,616	3,500	tree removal, headstone maint.
Total Health Services		371,062	361,423	382,739	
Social & Family Services					
10-60-66100	District Social Services DSSAB	163,330	163,330	173,589	per levy notification
10-60-66200	Eastholme - Levy	131,332	131,332	135,280	per levy notification
Total Social & Family Services		294,662	294,662	308,869	

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	Recreation & Cultural Services				
10-55-67005	Playground Inspection Expense	500	-	500	
10-55-67010	Parks - Material/Supplies	15,100	19,373	17,900	
10-55-67020	Parks - Canada Day	5,000	6,810	5,000	
10-55-67030	Playground Equipment	1,000	-	1,000	misc costs
10-55-67100	Pool - Labour	33,700	30,914	34,300	
10-55-67110	Pool - Material and Supplies	15,000	10,252	12,000	
10-55-67112	Pool Utilities	14,600	6,278	14,100	hydro, gas, water/sewer
10-55-67115	Pool Chemicals	5,000	41	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	6,546	6,700	misc costs
10-55-67500	Recreation - Fund Raising	500	-	500	
10-55-67610	Recreation - General Exp.- Mat/Supplies	500	430	500	
10-55-67650	Recreation Buildings - Repair & Maint	3,000	-	3,000	
10-55-67920	Recreation-Activities Expenses	12,900	4,615	10,500	soccer, tball, new years
10-65-66030	TC Seniors Hall	2,700	3,070	3,100	misc costs
10-55-61052	Maple Syrup Festival expenses	41,475	24,813	28,250	per draft budget
10-65-67800	Library Levy	141,617	141,617	139,280	per draft budget at 60% cost share
10-65-67680	Legion Building Labour/Mat/Supplies	25,800	28,595	30,600	insurance, gas, hydro
10-65-61725	Municipal Logo Merchandise expense	1,000	-	2,000	
	Total Recreation & Cultural Services	328,092	283,355	316,230	
	Trout Creek Community Centre				
10-75-61500	TCCC Salaries	-	-	-	budgeted with Sportsplex
10-75-61510	TCCC Benefits	-	-	-	
10-75-61800	Supplies	4,000	4,226	4,400	
10-75-61820	Maintenance	29,300	29,630	27,800	
10-75-61610	Hydro	35,800	39,137	40,700	
10-75-61620	Natural Gas	6,800	5,774	6,100	
10-75-61550	Telephone	3,300	3,529	3,500	
10-75-61650	TCCC Insurance	15,600	15,326	16,100	
10-75-61840	Socials Expense - Spring	10,600	5,384	10,000	carnival excl staff wages
10-75-61865	Bar Expenses	5,000	3,177	5,000	
10-75-61870	Fees	1,000	321	1,000	
	Total TCCC Expenses	111,400	106,503	114,600	
	Sportsplex				
10-80-61500	Salaries	317,700	273,155	329,900	
10-80-61510	Benefits	11,400	11,028	20,100	
10-80-61910	Clothing Allowance	1,000	70	1,000	
10-80-61610	Hydro	119,600	93,850	115,000	
10-80-61620	Heat-Natural Gas	22,100	17,548	22,000	
10-80-61850	Canteen- Supplies	14,500	12,188	15,500	
10-80-61920	Water and Sewer	8,800	6,631	8,300	
10-80-61930	Zamboni-Repairs & Maintenance	14,800	17,031	13,800	
10-80-61940	Equipment Repairs and Maintenance	26,500	8,744	25,000	
10-80-61945	Equipment Supplies	1,000	583	1,000	
10-80-61950	Building-Repairs and Maintenance	45,000	29,251	45,000	
10-80-61960	Building-Supplies	5,000	8,941	5,000	
10-80-61650	Insurance	33,900	33,254	34,900	
10-80-61970	Mat Rentals	600	375	600	
10-80-61982	Bar supplies /expenses	13,500	5,535	13,000	
10-80-61550	Telephone	250	229	250	
10-80-61555	Office Expenses	4,000	3,318	3,500	
10-80-61985	Staff training	4,300	700	3,000	
	Total Sportsplex Expenses	643,950	522,448	656,850	
	Planning & Economic Development				
10-70-68005	Planning Consultants	10,000	10,844	12,000	
10-70-68010	Planning & Development - Mat/Supp	18,200	17,667	18,600	CGIS \$17,600; public notices, training, other misc \$1,000
10-70-68020	Green Plan	321	321	336	LAS Energy Planning tool
	Total Planning & Economic Development	28,521	28,831	30,936	
	Debt Repayment				
10-10-61875	Term Loan- Principal	71,424	71,424	71,424	Final payment October 2028
10-10-61876	Term Loan- Interest	13,742	13,272	9,247	
10-10-61775	OSIFA Capital Loan Principal	90,217	90,217	92,222	Final payment 2036
10-10-61780	OSIFA Capital Loan Interest	25,838	26,582	23,817	
10-12-61756	250 Clark Loan Payments- Principal	61,105	61,104	62,720	Final payment 2048
10-10-61751	250 Clark Loan Payments- Interest	71,568	71,400	67,415	
10-15-62072	Fire Hall Loan Payment- Principal	36,300	36,301	37,470	Final payment 2048
10-15-62073	Fire Hall Loan Payment- Interest	45,794	46,000	43,981	
10-15-62075	Fire Rescue Loan- Principal	30,000	30,000	17,500	Final payment July 2026
10-15-62076	Fire Rescue Loan- Interest	2,093	1,957	347	
10-20-63815	2022 Grader Loan Principal	56,707	56,747	60,324	Final payment September 2029
10-20-63816	2022 Grader Loan Interest	17,224	17,185	13,607	
10-25-64880	Compactor Loan- Principal	19,762	19,762	8,234	Final payment May 2026
10-25-64885	Compactor Loan- Interest	1,174	1,087	122	
	Total Debt Repayment	542,948	543,038	508,430	
	Operating Reserve Transfers				
10-10-63875	Transfer to Reserve - Election	6,250	6,250	-	election year- restart in 2027

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
10-10-61700	Transfer to Reserve - Operating Contingency	8,200	8,200	8,400	per reserve fund policy
10-20-63885	Transfer to Reserve - Accrued Pit Closure Costs	1,288	1,288	1,320	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	52,100	52,900	97,600	2% of rental revenues plus 90,000 re: Hummel Bridge replacement
10-20-63865	Transfer to Reserve - Water Loan Repayment	75,000	75,000	100,000	
10-25-64950	Landfill - Accrued Closure Costs	-	-	-	cost TBD
Total Operating Reserve Transfers		142,838	143,638	207,320	
TOTAL OPERATING EXPENDITURES		6,615,646	6,335,669	6,817,956	
NET OPERATING REVENUE- AVAILABLE FOR CAPITAL		(539,804)	(1,152,000)	(804,398)	
Capital Revenues					
10-10-99999	Prior Year Deficit (Surplus)	-	-	-	
10-10-51950	Province of Ontario	(586,600)	(108,273)	(474,325)	OCIF 232,900; PPRP 38,000; OTF SEED 60,200; NOHFC 98,025; EASE 45,200
10-10-52025	Federal Grants	(91,525)	(4,816)	(24,950)	EAF 24,950
10-10-53525	Insurance Proceeds	(31,300)	(18,716)	-	
10-20-52040	Federal Grants - Infrastructure-Gas Tax	(316,100)	(242,038)	(432,000)	O'Connor Line Culvert; Clark Street
10-20-55520	Transfer From Reserve - PW Equipment	-	-	(155,000)	2025 reserve transfer re: tandem plow
10-10-54060	Sale of Equipment	-	-	(10,000)	surplus tandem plow
10-15-53035	Fire Grant/Donations	(33,400)	(16,823)	(36,200)	Fire Protection Grant
Total Capital Revenues		(1,058,925)	(390,666)	(1,132,475)	
Capital Projects					
10-10-61580	Admin-Asset Management Program	-	-	40,000	Updated AMP per O.Reg 588/17
10-10-61680	Admin-Office Capital	57,100	11,580	44,800	replace PCs, server, switches; new website
10-10-61685	Reorganization Expenses	-	-	-	
10-70-68140	Official Plan Development	5,900	2,900	24,900	zoning by-law update per estimate received
250 Clark					
10-12-61680	250 Clark-Building Capital	73,900	19,400	24,950	stairlift replacement
10-12-61758	Fitness Centre- Equipment Capital	-	-	5,300	Vision VF pec fly/rear delt
Fire Department					
10-15-62070	Capital - Fire Department	79,300	130,017	46,200	Station 2 repairs (fire protection grant); roof repairs
Transportation					
10-20-63080	Public Works - Reports and Studies	-	-	16,800	Road needs study
10-20-63240	Capital- Bridges & Culverts	60,300	-	60,300	Hummel Bridge engineering
10-20-63375	Loose Top Maintenance- Gravel Resurfacing	-	-	-	
10-20-63790	Equipment - Capital Purchases	-	-	714,600	Plow truck; pickup; backhoe
10-20-63860	Capital - Materials/Supplies	-	4,093	352,600	Clark Street resurfacing
10-20-63895	Capital-Gas Tax Projects	450,000	403,259	250,000	O'Connor Line Culvert
Environmental Services					
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	-	
Recreation Services					
10-55-67900	Recreation-Major Projects	615,900	355,094	260,600	EASE 49,700; SHCC 130,700; TC swingset 10,200; Rec Master Plan 70,000
10-75-61880	TCCC Capital	55,000	24,650	30,000	engineering; other misc capital
10-80-61880	Sportsplex Capital	30,000	8,643	37,900	upgrade to LED lights
Total Capital Projects		1,427,400	959,636	1,908,950	
Net Reserve Transfers					
10-15-62080	Fire Dept.- Transfer to Reserve	-	-	-	
10-10-61710	Transfer to Reserve - Working Capital	16,329	16,329	17,923	budget balancing figure
10-10-61700	Transfer for Reserve - Operating Contingency	-	-	-	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	155,000	155,000	10,000	proceeds from sale of tandem plow
Total Reserve Transfers		171,329	171,329	27,923	
NET CAPITAL EXPENDITURES		539,804	740,299	804,398	
BALANCE		-	(411,701)	0	

Water & Sewer Draft Budget 2026

		2023 Actual	2024 Actual	2025 Budget	2025 YTD (12/31)	2026 DRAFT BUDGET	
Sewer - Revenue							
10-40-56050	Sewer Rates	189,420.45	196,754.02	196,500.00	198,917.92	202,900.00	2% rate increase
10-40-56080	Sewer Penalties	2,018.81	3,422.33	3,600.00	4,539.09	4,050.00	9.1% of arrears collected as penalty
10-40-56090	Sewer Transfer from Reserve	-	-	42,149.67	-	-	
Total Sewer Revenue		191,439.26	200,176.35	242,249.67	203,457.01	206,950.00	
Sewer - Expenses			2024 YTD (12/31)	2025 Budget	2025 YTD (12/31)	2026 DRAFT BUDGET	
10-40-64000	Admin - Labour	5,300.00	6,093.51	9,030.00	5,430.70	9,015.00	
10-40-64010	Admin Material and Supplies	13,689.80	14,727.66	15,950.00	15,603.02	16,400.00	insurance
10-40-64020	Transfer to Reserves	48,322.74	6,322.31	-	-	32,009.00	
10-40-64110	Pumphouse Material and Supplies	2,204.85	973.39	3,000.00	5,743.69	5,000.00	
10-40-64120	OCWA	69,308.00	72,529.00	71,864.00	59,886.70	73,301.00	
10-40-64130	Distribution Labour	7,860.00	12,687.31	20,400.00	17,167.52	21,225.00	
10-40-64140	Distribution Material and Supplies	10,227.65	52,327.01	30,000.00	13,423.06	30,000.00	
10-40-64320	Special Projects	-	-	1,000.00	100.00	1,000.00	
10-40-64310	Capital Material and Supplies	-	-	56,500.00	4,752.45	19,000.00	wet well 19k
10-40-64350	Loan Payment Interest	3,229.94	1,993.80	709.23	986.62	-	repaid in 2025
10-40-64355	Loan Payment Principal	31,296.28	32,522.36	33,796.44	33,796.43	-	
Total Sewer Expenses		191,439.26	200,176.35	242,249.67	156,890.19	206,950.00	
Water - Revenue			2024 YTD (12/31)	2025 Budget	2025 YTD (12/31)	2026 DRAFT BUDGET	
10-30-52015	Provincial Grant	-	41,456.12	-	-	-	
10-30-56005	Water Rates	415,088.74	427,449.78	434,800.00	431,624.71	440,200.00	2% rate increase
10-30-56030	Transfer From Reserves	-	17,267.22	-	-	-	
10-30-56040	Water Penalties	3,028.22	5,133.50	5,400.00	6,808.64	6,075.00	9.1% of arrears collected as penalty
Water Revenue		418,116.96	491,306.62	440,200.00	438,433.35	446,275.00	
Total Water and Sewer Revenue		609,556.22	691,482.97	682,449.67	641,890.36	653,225.00	
Water - Expenses			2024 Actual	2025 Budget	2025 YTD (12/31)	2026 DRAFT BUDGET	
10-30-64400	Admin - Labour	12,400.00	14,218.20	21,070.00	12,671.63	21,035.00	
10-30-64410	Admin Material and Supplies	25,038.64	26,936.88	30,950.00	30,962.56	32,500.00	insurance
10-30-64430	Transfer to Reserves	8,682.98	-	8,098.33	-	145,227.00	

10-30-64440	Personnel Training	1,038.00	344.40	1,500.00	-	1,500.00	
10-30-64510	Pumphouse Material and Supplies	21,241.72	18,407.38	25,000.00	20,665.25	25,000.00	
10-30-64520	Distribution Labour	18,340.00	29,603.73	47,600.00	40,057.54	49,525.00	
10-30-64530	Distribution Materials and Supplies	22,708.35	34,392.11	30,000.00	45,496.15	35,000.00	
10-30-64720	OCWA Agency Operations	115,021.14	122,868.04	121,459.00	109,781.77	123,888.00	
10-30-64715	Capital Material and Supplies	10,684.80	88,850.32	10,000.00	3,129.21	12,600.00	chlorine analyzer, valves, reservoir building (per OCWA)
10-30-64750	Meter Capital Expenditure	44,856.46	17,620.95	6,500.00	-	-	completed in 2025
10-30-64760	Loan Payment Interest	12,919.74	7,975.19	2,836.93	3,946.50	-	
10-30-64765	Loan Payment Principal	125,185.13	130,089.42	135,185.74	135,185.75	-	repaid in 2025
	Total Water Expenses	418,116.96	491,306.62	440,200.00	401,896.36	446,275.00	

Total Water and Sewer Expenses

Total Water and Sewer Revenues

609,556.22
609,556.22

691,482.97
691,482.97

682,449.67
682,449.67

558,786.55
641,890.36

653,225.00
653,225.00

Municipal Ball Field Netting and Fencing

1. Sportsplex Ball Diamond (Outfield Protection)

The total outfield length from backstop to backstop is approximately 220 metres. However, the area of concern is limited to approximately 100 metres along the north outfield wall, where the ballfield interfaces with the park and Sportsplex walking areas. The estimates below reflect only this priority section.

Option 1 – Netting System (Approx. 25 ft height):

- Estimated at approximately \$65,000 to \$74,000
- Recommended budget allocation: \$70,000

Option 2 – High Chain Link Fence (25–30 ft height):

- Estimated at approximately \$90,000 to \$140,000
- Recommended budget allocation: \$110,000

The netting option is considered the more cost-effective and visually unobtrusive solution while still providing appropriate protection.

2. Trout Creek Ballfield

Minor fencing repairs will be completed by staff in house during the spring. Any additional deficiencies identified during this work will be brought forward for further review and budget consideration if required.

3. Glendale Ballfield

A recent quote has been obtained for fencing replacement:

- Scope: 436 feet of 6-foot chain link fencing
- Subtotal: \$32,108

Summary

Sportsplex (Netting): \$70,000

Sportsplex (Fence Option): \$110,000

Trout Creek: In-house repairs

Glendale: \$32,108