

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
	<b>TAXATION REVENUE</b>				
10-10-51000	Property Taxes	(4,754,115)	(4,801,588)	(5,033,529)	4.93%
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>(4,811,623)</b>	<b>(4,861,190)</b>	<b>(5,091,037)</b>	
	<b>Operating Grant Revenue</b>				
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)	
	<b>Total Operating Grant Revenues</b>	<b>(1,169,900)</b>	<b>(1,164,421)</b>	<b>(1,295,300)</b>	
	<b>Licenses</b>				
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
	<b>Total Licenses</b>	<b>(17,800)</b>	<b>(14,475)</b>	<b>(15,100)</b>	
	<b>Service Charges</b>				
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)	-	-	
	<b>Total Service Charges</b>	<b>(115,600)</b>	<b>(152,748)</b>	<b>(130,200)</b>	
	<b>General Government</b>				
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
	<b>Total General Government</b>	<b>(12,600)</b>	<b>(93,283)</b>	<b>(29,450)</b>	
	<b>250 Clark Street</b>				
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)	
	<b>Total 250 Clark</b>	<b>(184,500)</b>	<b>(234,175)</b>	<b>(201,000)</b>	

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	<b>Protection to Persons and Property</b>				
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)	
	<b>Total Protection Services</b>	<b>(35,200)</b>	<b>(40,493)</b>	<b>(38,900)</b>	
	<b>Building</b>				
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
	<b>Total Building</b>	<b>(62,400)</b>	<b>(69,400)</b>	<b>(67,050)</b>	
	<b>Transportation</b>				
10-20-55500	Transportation	(33,600)	(34,827)	(34,100)	aggregate pmt, misc
	<b>Total Transportation</b>	<b>(33,600)</b>	<b>(34,827)</b>	<b>(34,100)</b>	
	<b>Environment</b>				
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
	<b>Total Environment</b>	<b>(244,425)</b>	<b>(272,101)</b>	<b>(205,200)</b>	
	<b>Health Services</b>				
10-60-56500	Medical Centre Rent	(18,000)	(19,000)	(24,000)	medical centre leases
	<b>Total Health Services</b>	<b>(18,000)</b>	<b>(19,000)</b>	<b>(24,000)</b>	
	<b>Cemetery</b>				
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)	
	<b>Total Cemetery</b>	<b>(29,100)</b>	<b>(25,405)</b>	<b>(26,500)</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	(5,000)	(14,236)	(5,000)	Canada Day grant

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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)	
<b>Total Recreation &amp; Cultural Services</b>		<b>(81,900)</b>	<b>(120,576)</b>	<b>(75,215)</b>	
<b>Trout Creek Community Centre</b>					
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
<b>Total TCCC Revenues</b>		<b>(87,500)</b>	<b>(109,623)</b>	<b>(98,900)</b>	
<b>Sportsplex</b>					
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
<b>Total Sportsplex Revenues</b>		<b>(246,300)</b>	<b>(264,171)</b>	<b>(260,400)</b>	
<b>Planning &amp; Economic Development</b>					
10-70-58000	Planning Fees	(5,000)	(11,780)	(10,000)	planning admin fees
<b>Total Planning and Economic Development</b>		<b>(5,000)</b>	<b>(11,780)</b>	<b>(10,000)</b>	
Total Non-Tax Operating Revenues		(2,343,827)	(2,626,479)	(2,511,317)	
<b>TOTAL OPERATING REVENUES</b>		<b>(7,155,450)</b>	<b>(7,487,669)</b>	<b>(7,602,354)</b>	
<b>General Government</b>					
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	

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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	4,000	
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	
<b>Total General Government Expenses</b>		<b>887,313</b>	<b>828,651</b>	<b>971,236</b>	
<b>250 Clark</b>					
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	
<b>Total 250 Clark Expenses</b>		<b>307,400</b>	<b>270,582</b>	<b>283,800</b>	
<b>Fire Department</b>					
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.
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
<b>Total Fire Department Expenses</b>		<b>373,175</b>	<b>358,794</b>	<b>415,775</b>	

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	<b>Protection to Persons and Property</b>				
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
	<b>Total Protection Expenses</b>	<b>700,644</b>	<b>680,882</b>	<b>761,928</b>	
	<b>Transportation Services</b>				
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
10-20-63040	Public Works - Training & Development	15,000	7,827	15,000	incl health & safety training, driver training, OGRA, CRS
10-20-61500	Public Works - Labour Expenses	567,900	757,789	569,900	per detailed calculation
10-20-63060	Public Works - Mat/Supplies	77,600	85,655	83,500	insurance, other miscellaneous
10-20-63062	Public Works Buildings Utilities	18,600	18,037	18,700	inflationary increase over actuals
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
10-20-63210	Bridges & Culverts - Mat/Supplies	19,000	3,042	39,000	replacement of culverts 17k, beaver trapping 2k; OSIM 20k
10-20-63230	Brushing - Materials/Supplies	19,000	2,745	19,000	roadside mowing 8k, brushing 11k
10-20-63270	Roadside Maintenance - Mat/Supplies	23,500	15,067	16,500	ditching, signage, other
10-20-63320	Hardtop Maintenance - Mat/Supplies	59,000	52,116	69,800	cold patching 25k, sweeping 45k
10-20-63370	Loose Top Maintenance-Mat/Supplies	143,300	129,026	139,700	dust control, gravel stockpile
10-20-63420	Winter Control - Mat/Supplies	95,300	119,634	116,700	salt, sand, plowing
10-20-63470	Safety Devices/CN - Mat/Supplies	29,000	30,978	29,500	reg monthly fees
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	

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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	-	1,000	
10-50-63900	Crossing Guard - Labour / Benefits	5,200	-	5,300	
<b>Total Transportation Services</b>		<b>1,383,700</b>	<b>1,535,721</b>	<b>1,454,800</b>	
<b>Environmental Services</b>					
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 of
10-25-64930	Hazardous Waste	5,524	5,524	6,985	per levy notification
10-25-64940	Recycling Program	146,400	115,499	25,600	commercial recycling- contract ending
10-25-64965	Landfill Site Maintenance as per C of A	67,400	57,806	69,200	Knight Piesold, SGS
<b>Total Environmental Services</b>		<b>499,941</b>	<b>377,141</b>	<b>357,143</b>	
<b>Health Services</b>					
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 -Powassan 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.
<b>Total Health Services</b>		<b>371,062</b>	<b>361,423</b>	<b>382,739</b>	
<b>Social &amp; Family Services</b>					
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
<b>Total Social &amp; Family Services</b>		<b>294,662</b>	<b>294,662</b>	<b>308,869</b>	
<b>Recreation &amp; Cultural Services</b>					
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	

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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	
<b>Total Recreation &amp; Cultural Services</b>		<b>328,092</b>	<b>283,355</b>	<b>316,230</b>	
<b>Trout Creek Community Centre</b>					
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	
<b>Total TCCC Expenses</b>		<b>111,400</b>	<b>106,503</b>	<b>114,600</b>	
<b>Sportsplex</b>					
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	

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
<b>Total Sportsplex Expenses</b>		<b>643,950</b>	<b>522,448</b>	<b>656,850</b>	
	<b>Planning &amp; Economic Development</b>				
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
<b>Total Planning &amp; Economic Development</b>		<b>28,521</b>	<b>28,831</b>	<b>30,936</b>	
	<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	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	
<b>Total Debt Repayment</b>		<b>542,948</b>	<b>543,038</b>	<b>508,430</b>	
	<b>Operating Reserve Transfers</b>				
10-10-63875	Transfer to Reserve - Election	6,250	6,250	-	election year- restart in 2027
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
<b>Total Operating Reserve Transfers</b>		<b>142,838</b>	<b>143,638</b>	<b>207,320</b>	
<b>TOTAL OPERATING EXPENDITURES</b>		<b>6,615,646</b>	<b>6,335,669</b>	<b>6,770,656</b>	
<b>NET OPERATING REVENUE- AVAILABLE FOR CAPITAL</b>		<b>(539,804)</b>	<b>(1,152,000)</b>	<b>(831,698)</b>	
	<b>Capital Revenues</b>				
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

ACCOUNT	DESCRIPTION	2025 DRAFT BUDGET	2025 YTD (PRE-AUDIT)	2026 Draft Budget	NOTES
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
<b>Total Capital Revenues</b>		<b>(1,058,925)</b>	<b>(390,666)</b>	<b>(1,132,475)</b>	
<b>Capital Projects</b>					
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
<b>250 Clark</b>					
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
<b>Fire Department</b>					
10-15-62070	Capital - Fire Department	79,300	130,017	46,200	Station 2 repairs (fire protection grant); roof repairs
<b>Transportation</b>					
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
<b>Environmental Services</b>					
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	-	
<b>Recreation Services</b>					
10-55-67900	Recreation-Major Projects	615,900	355,094	286,600	EASE 49,700; SHCC 130,700; TC swingset 10,200; Rec Master Plan 70,000; netting 26,000
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
<b>Total Capital Projects</b>		<b>1,427,400</b>	<b>959,636</b>	<b>1,934,950</b>	
<b>Net Reserve Transfers</b>					
10-15-62080	Fire Dept.- Transfer to Reserve				

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2025 DRAFT BUDGET</b>	<b>2025 YTD (PRE-AUDIT)</b>	<b>2026 Draft Budget</b>	<b>NOTES</b>
10-10-61710	Transfer to Reserve - Working Capital	16,329	16,329	19,223	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
<b>Total Reserve Transfers</b>		<b>171,329</b>	<b>171,329</b>	<b>29,223</b>	
<b>NET CAPITAL EXPENDITURES</b>		<b>539,804</b>	<b>740,299</b>	<b>831,698</b>	
<b>BALANCE</b>		<b>-</b>	<b>(411,701)</b>	<b>0</b>	