

AGENDA

Special Budget Meeting
Monday, April 14, 2025, at 6:30 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 Ministry of Municipal Affairs and Housing – Financial Indicator Review

6.2 Treasurer/Director of Corporate Services, B. Robinson – 2025 Draft Water and Sewer Budget

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

7. MOTION TO ADJOURN

FINANCIAL INDICATOR REVIEW

(Based on 2023 Financial Information Return)

Powassan M

Date Prepared:	27-Jan-25
MSO Office:	Northeast
Prepared By:	Paul Prosperi
Tier	ST

2023 Households:	1,315
2023 Population	3,346
2024 MFCL Index	6.4

Median Household Income:	66,133
Taxable Residential Assessment as a % of Total Taxable Assessment:	82.4%
Own Purpose Taxation:	4,075,872

SUSTAINABILITY INDICATORS

Indicator	Ranges		Actuals	North - Population > 2500 <= 10000		Level of Risk
				Median	Average	
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2019	30.7%	8.6%	10.3%	HIGH
		2020	30.9%	8.8%	10.7%	HIGH
		2021	19.6%	6.3%	8.6%	HIGH
		2022	16.2%	6.5%	9.0%	HIGH
		2023	10.2%	6.9%	7.5%	MODERATE
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2019	-102.4%	22.8%	6.0%	HIGH
		2020	-101.8%	28.8%	19.1%	HIGH
		2021	-113.7%	41.4%	31.7%	HIGH
		2022	-101.5%	24.6%	28.2%	HIGH
		2023	-104.6%	13.6%	11.1%	HIGH
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2019	42.2%	46.1%	48.1%	LOW
		2020	38.7%	49.3%	54.8%	LOW
		2021	37.1%	54.7%	61.5%	LOW
		2022	22.8%	52.5%	59.6%	LOW
		2023	29.6%	46.5%	49.6%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 50% Mod: 50% to 25% High: < 25%	2019	37.4%	330.9%	388.1%	MODERATE
		2020	6.4%	464.0%	454.9%	HIGH
		2021	10.8%	414.0%	525.8%	HIGH
		2022	284.4%	326.7%	390.3%	LOW
		2023	341.3%	277.8%	374.9%	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2019	3.1%	3.9%	4.7%	LOW
		2020	4.8%	4.7%	5.0%	LOW
		2021	7.7%	4.1%	4.6%	MODERATE
		2022	11.4%	3.7%	4.7%	HIGH
		2023	10.7%	2.7%	3.8%	HIGH
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2019	43.4%	49.0%	48.4%	LOW
		2020	46.0%	49.0%	49.6%	LOW
		2021	44.0%	51.1%	50.4%	LOW
		2022	46.0%	51.5%	50.7%	LOW
		2023	46.3%	51.6%	54.1%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2019	17.0%	15.4%	15.1%	LOW
		2020	-10.8%	12.9%	12.2%	MODERATE
		2021	-2.4%	14.9%	14.8%	MODERATE
		2022	-5.6%	16.6%	19.5%	MODERATE
		2023	6.7%	21.5%	17.6%	LOW

The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2023 Financial Information Return)

Powassan M

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.
A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFCI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2023 Financial Information Return)

Powassan M

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied

SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)

Net Financial Assets or Net Debt as % of Own Source Revenues

SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 -
SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 -
SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

Total Reserves and Reserve Funds as a % of Municipal Expenses

(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)

SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)

(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)

SLC 51 9910 10 / SLC 51 9910 06

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues

(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 -
SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 -
SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

Water & Sewer Draft Budget 2025

	Sewer - Revenue	2022 Actual	2023 Actual	2024 Budget	2024 YTD (12/31)	2025 Budget	
10-40-56050	Sewer Rates	179,631.79	189,420.45	191,988.00	196,754.02	196,500.00	2% rate increase
10-40-56080	Sewer Penalties	4,670.56	2,018.81	3,400.00	3,422.33	3,600.00	9.1% of arrears collected as penalty
10-40-56090	Sewer Transfer from Reserve	-	-	23,827.16	-	43,999.67	
	Total Sewer Revenue	184,302.35	191,439.26	219,215.16	200,176.35	244,099.67	
	Sewer - Expenses	2022 Actual	2023 Actual	2024 Budget	2024 YTD (12/31)	2025 Budget	
10-40-64000	Admin - Labour	9,265.80	5,300.00	6,420.00	6,093.51	9,030.00	
10-40-64010	Admin Material and Supplies	11,882.35	13,689.80	14,900.00	14,727.66	17,800.00	insurance, water read computer
10-40-64020	Transfer to Reserves	8,387.76	48,322.74	-	6,322.31	-	
10-40-64030	Personnel Training	-	-	-	-	-	
10-40-64100	Pumphouse Labour	1,456.97	-	-	-	-	
10-40-64110	Pumphouse Material and Supplies	1,946.39	2,204.85	3,000.00	973.39	3,000.00	
10-40-64120	OCWA	66,555.96	69,308.00	70,929.00	72,529.00	71,864.00	
10-40-64130	Distribution Labour	19,426.02	7,860.00	13,450.00	12,687.31	20,400.00	
10-40-64140	Distribution Material and Supplies	27,080.07	10,227.65	30,000.00	52,327.01	30,000.00	
10-40-64320	Special Projects	3,765.12	-	1,000.00	-	1,000.00	
10-40-64310	Capital Material and Supplies	-	-	45,000.00	-	56,500.00	Sewer main at tennis courts 12.5k; capacity study 25k; wet well 19k
10-40-64350	Loan Payment Interest	4,419.48	3,229.94	1,993.80	1,993.80	709.23	2025 last year
10-40-64355	Loan Payment Principal	30,116.43	31,296.28	32,522.36	32,522.36	33,796.44	
	Total Sewer Expenses	184,302.35	191,439.26	219,215.16	200,176.35	244,099.67	
	Water - Revenue	2022 Actual	2023 Actual	2024 Budget	2024 YTD (12/31)	2025 Budget	
10-30-52015	Provincial Grant	-	-	554,888.00	41,456.12		
10-30-56005	Water Rates	392,317.30	415,088.74	420,303.00	427,449.78	434,800.00	2% rate increase
10-30-56030	Transfer From Reserves	-	-	231,812.00	17,267.22		
10-30-56040	Water Penalties	7,005.84	3,028.22	5,100.00	5,133.50	5,400.00	9.1% of arrears collected as penalty
	Water Revenue	399,323.14	418,116.96	1,212,103.00	491,306.62	440,200.00	
	Total Water and Sewer Revenue	583,625.49	609,556.22	1,431,318.16	691,482.97	684,299.67	
	Water - Expenses	2022 Actual	2023 Actual	2024 Budget	2024 YTD (12/31)	2025 Budget	
10-30-64400	Admin - Labour	18,253.03	12,400.00	14,980.00	14,218.20	21,070.00	

10-30-64410	Admin Material and Supplies	21,877.81	25,038.64	27,400.00	26,936.88	29,100.00	insurance
10-30-64430	Transfer to Reserves	46,907.38	8,682.98	10,375.39	-	9,948.33	
10-30-64440	Personnel Training	1,014.55	1,038.00	1,500.00	344.40	1,500.00	
10-30-64500	Pumphouse Labour	971.30	-	-	-	-	
10-30-64510	Pumphouse Material and Supplies	21,967.68	21,241.72	25,000.00	18,407.38	25,000.00	
10-30-64520	Distribution Labour	19,426.02	18,340.00	31,400.00	29,603.73	47,600.00	
10-30-64530	Distribution Materials and Supplies	3,243.35	22,708.35	20,000.00	34,392.11	30,000.00	
10-30-64720	OCWA Agency Operations	112,664.54	115,021.14	119,108.00	122,868.04	121,459.00	
10-30-64715	Capital Material and Supplies	-	10,684.80	798,700.00	88,850.32	10,000.00	valve replacements
10-30-64750	Meter Capital Expenditure	14,853.88	44,856.46	25,575.00	17,620.95	6,500.00	installation of 43 water meters
10-30-64760	Loan Payment Interest	17,677.89	12,919.74	7,975.19	7,975.19	2,836.93	
10-30-64765	Loan Payment Principal	120,465.71	125,185.13	130,089.42	130,089.42	135,185.74	2025 last year
	Total Water Expenses	399,323.14	418,116.96	1,212,103.00	491,306.62	440,200.00	

Total Water and Sewer Expenses

583,625.49 609,556.22 1,431,318.16 691,482.97 684,299.67

Total Water and Sewer Revenues

583,625.49 609,556.22 1,431,318.16 691,482.97 684,299.67

The Municipality of
Powassan
STAFF REPORT

To: Council
From: Operations
Re: Bulldozer Rental Options

That council receive this staff report for budget informational purposes.

ANALYSIS:

The purpose of this report is to outline the benefits of renting a bulldozer for landfill operations instead of purchasing a used unit. The cost savings from this approach will be recommended for allocation into the Municipal reserve fund, with the intention of utilizing these funds in the 2026 budget for the purchase of a new snowplow.

BACKGROUND:

The Municipality a machine for landfill maintenance. Historically, this equipment has been considered for purchase, however renting has been identified as a possibly more cost-effective option.

Analysis:

- The rental cost for a bulldozer for one week is \$3,937.00
- The projected usage is 6 or 7 rentals per year. This includes a monthly use during the hot summer months to try to reduce smells and animals gathering at the landfill. If we rent during June, July, August and possibly September, then one or two rentals in the winter months to facilitate compaction and maintenance.
- The estimated annual rental expenditure ranges between \$23,627.40 and \$27,565.30
- The cost of purchasing a used machine would need to include maintenance and potential repairs

If a rental option is selected by council, Operations recommends the purchase price of the used piece of machinery be allocated to the reserve fund and marked for the purchase of a new snowplow.

The Municipality of
Powassan
STAFF REPORT

To: Council
From: Operations
Re: Sidewalk Machine

Received for informational purposes.

BACKGROUND:

As part of the ongoing efforts to maintain efficient and reliable winter sidewalk maintenance, staff has evaluated the costs and benefits of repairing the existing sidewalk machine versus purchasing a new machine. The current machine has required frequent repairs, leading to increased maintenance costs, operational downtime and reduced efficiency. Given its age and the rising expenses associated with keeping the existing machine in service, staff recommends that council consider investing in a new machine to enhance reliability and improve service delivery for residents.

ANALYSIS:

The current sidewalk maintenance machine has experienced significant mechanical issues, including the need to rebuild the transmission and yolk assembly. Additionally, the radiator needs to be replaced along with the PTO shaft assembly. These repairs are essential for the continued reliable operation of the machine.

Repair Cost Estimate:

Option 1: Repair all known defects - \$ 15,756

Option 2: Repair enough to make the machine operational - \$8,756

Operations talked to the mechanic doing the repairs to our trackless machine. The mechanic said current costs to get the trackless back into the snow removal rotation would cost \$8,756. Once the machine is in working condition the mechanic has identified another \$7,000 in repairs that are pending. The mechanic said the company rebuilding the hydraulic pump will normally apply a 3 to 6 months warranty on the rebuild. Historically, the trackless machine has cost a total of \$33,551 to repair over the last 5 years. These repairs also indicate down time for the machine which lowers the overall level of service achieved on our sidewalks.

Operations received pricing to purchase a new tractor with a snowblower and sanding attachment to replace the existing trackless machine. Total cost of the new tractor is \$62,732. The new tractor comes with a 2-year bumper to bumper warranty and a 6-year drive train warranty. Current repair costs for the existing trackless machine are equal to 25 % of the purchase price of a new piece of equipment. Annual historical repairs have cost roughly 10% of the new tractor value.

Operations has priced used trackless machines which returned results ranging from \$8,500 to \$50,000. Operations recommends professional mechanical investigation if a used machine is the selected option.

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
	TAXATION REVENUE				
10-10-51000	Property Taxes	(4,442,879)	(4,476,900)	(4,739,587)	
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	(4,500,387)	(4,534,407)	(4,797,095)	
	Operating Grant Revenue				
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	-	-	(4,800)	Canada Summer Jobs
10-10-52035	Grants, Donations, Fundraising	(1,000)	(9,257)	(7,000)	RIDE program grant
	Total Operating Grant Revenues	(1,034,300)	(1,042,557)	(1,169,900)	
	Licenses				
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
	Total Licenses	(19,000)	(15,978)	(17,800)	
	Service Charges				
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)	(97,631)	(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	-	(10,168)	(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)	
	Total Service Charges	(118,500)	(174,937)	(115,600)	
	General Government				
10-10-54000	Administration Funds	(11,600)	(18,458)	(6,100)	MFIPPA requests, tax sale fees, other misc (2024 incl demo fees)
10-65-57700	Municipal Logo Merchandise	(200)	(61)	(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
	Total General Government	(18,300)	(24,824)	(12,600)	
	250 Clark Street				
10-12-57040	250 Clark-Sponsorships and Donations	(2,500)	(15,357)	(30,000)	Senior's grants
10-12-57041	250 Clark-Space/Room Rental	(26,500)	(31,617)	(35,500)	planning bd, agilis, EMS, other
10-12-57042	250 Clark-Program and Event Revenue	(35,000)	(60,670)	(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)	
	Total 250 Clark	(131,700)	(189,081)	(184,500)	
	Protection to Persons and Property				
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)	
	Total Protection Services	(25,800)	(33,826)	(35,200)	
	Building				
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
	Total Building	(52,400)	(77,987)	(62,400)	
	Transportation				
10-20-55500	Transportation	(27,800)	(37,151)	(33,600)	aggregate pmt, misc
	Total Transportation	(27,800)	(37,151)	(33,600)	
	Environment				
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)	(149,608)	(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)	
	Total Environment	(229,300)	(310,724)	(244,425)	
	Health Services				
10-60-56500	Medical Centre Rent	(16,500)	(15,000)	(18,000)	
	Total Health Services	(16,500)	(15,000)	(18,000)	

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
	Cemetery				
10-85-56530	Cemetery - Service Revenue	(20,700)	(22,428)	(22,800)	3-year average
10-85-56540	Cemetery - Interest Income - C&M	(6,000)	(9,504)	(6,300)	
Total Cemetery		(26,700)	(31,932)	(29,100)	
	Social & Family Services				
10-65-57020	Trout Creek Seniors Hall	(1)	-	(1)	
10-65-57030	Legion-Revenue	(1)	-	(1)	
Total Social & Family Services		(2)	-	(2)	
	Recreation and Cultural Services				
10-55-52000	Province of Ontario - Recreation	-	(5,784)	(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)	(48,181)	(35,900)	
10-55-57570	Donations	(5,000)	(16,847)	(5,000)	
Total Recreation & Cultural Services		(74,050)	(109,027)	(81,900)	
	Trout Creek Community Centre				
10-75-53700	Ice Rentals	(52,000)	(67,461)	(56,100)	
10-75-53710	Hall Rentals	(3,900)	(4,553)	(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
Total TCCC Revenues		(91,000)	(103,395)	(87,500)	
	Sportsplex				
10-80-53700	Ice Rentals	(155,000)	(201,362)	(173,700)	
10-80-53710	Hall Rentals	(1,000)	(1,948)	(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)	(3,241)	(100)	
10-80-53786	Bar Revenue-Sportsplex	(14,800)	(26,571)	(19,200)	3-year average
Total Sportsplex Revenues		(193,800)	(272,796)	(246,300)	
	Planning & Economic Development				
10-70-58000	Planning Fees	(5,000)	(7,400)	(5,000)	
Total Planning and Economic Development		(5,000)	(7,400)	(5,000)	
Total Non-Tax Operating Revenues		(2,064,152)	(2,446,615)	(2,343,827)	
TOTAL OPERATING REVENUES		(6,564,539)	(6,981,022)	(7,140,922)	
	General Government				
10-10-61000	Council Salaries	46,650	44,565	47,100	
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	1,548	5,000	
10-10-61500	Administration Salaries	406,300	400,628	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	10,884	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	34,830	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	25,808	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	48,573	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	
Total General Government Expenses		844,061	844,142	887,313	
	250 Clark				
10-12-61500	250 Clark-Labour	87,900	99,498	103,700	increase due to SALC program
10-12-61525	250 Clark-Janitorial Expense	12,300	7,618	10,800	

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
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	27,033	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	3,295	3,400	
10-12-67510	GAP Program Labour	23,200	23,740	22,500	
10-12-67520	GAP Program Expense	3,000	1,537	2,500	
Total 250 Clark Expenses		250,400	271,068	307,400	
	Fire Department				
10-15-61500	Fire Wages	82,900	103,488	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	54,612	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
Total Fire Department Expenses		295,900	291,465	373,175	
	Protection to Persons and Property				
10-50-62500	Policing - OPP	469,959	469,956	488,044	per levy notification
10-50-62510	Police Services Board	2,000	5,202	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	98,185	41,800	per detailed calculation. 50% PSO
10-50-62600	Animal Control	5,500	6,122	5,500	
10-50-62585	By-Law/Property Standards Expense	3,000	3,266	4,900	
10-45-62700	Building Inspector	130,900	132,210	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
Total Protection Expenses		729,559	726,092	700,644	
	Transportation Services				
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	6,400	
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	6,440	15,000	incl health & safety training, driver training, OGRA, CRS
10-20-61500	Public Works - Labour Expenses	681,800	691,478	567,900	per detailed calculation
10-20-63060	Public Works - Mat/Supplies	74,100	74,307	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	80,617	100,000	
10-20-63110	Sidewalks - Mat/Supplies	5,000	713	5,000	maintenance & rehabilitation
10-20-63210	Bridges & Culverts - Mat/Supplies	54,700	53,290	19,000	replacement of culverts 17k, beaver trapping 2k; 2024 included OSIM
10-20-63230	Brushing - Materials/Supplies	19,000	17,386	19,000	roadside mowing 8k, brushing 11k
10-20-63270	Roadside Maintenance - Mat/Supplies	23,500	5,868	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	60,769	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	23,853	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	19,800	to repair hydraulic, radiator issues
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	2,749	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	
Total Transportation Services		1,483,950	1,399,549	1,383,700	
	Environmental Services				

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
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	8,000	equipment 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
10-25-64965	Landfill Site Maintenance as per C of A	77,500	84,314	67,400	Knight Piesold, SGS
Total Environmental Services		343,547	314,338	467,841	
Health Services					
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.
Total Health Services		358,437	357,909	371,062	
Social & Family Services					
10-60-66100	District Social Services DSSAB	159,612	158,252	163,330	per levy notification
10-60-66200	Eastholme - Levy	127,101	127,101	131,332	per levy notification
Total Social & Family Services		286,713	285,353	294,662	
Recreation & Cultural Services					
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	3,928	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	17,955	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	
Total Recreation & Cultural Services		286,200	282,765	328,092	
Trout Creek Community Centre					
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	822	1,000	
Total TCCC Expenses		104,400	106,904	111,400	
Sportsplex					
10-80-61500	Salaries	262,400	310,124	317,700	
10-80-61510	Benefits	16,500	12,953	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	-	10,367	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	5,006	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	18,962	13,500	

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
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	
Total Sportsplex Expenses		551,500	623,355	643,950	
Planning & Economic Development					
10-70-68005	Planning Consultants	10,000	10,497	10,000	
10-70-68010	Planning & Development - Mat/Supp	17,900	17,086	18,200	CGIS \$17,200; public notices, training, other misc \$1,000
10-70-68020	Green Plan	305	305	321	LAS Energy Planning tool
Total Planning & Economic Development		28,205	27,888	28,521	
Debt Repayment					
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	27,816	25,838	
10-12-61756	250 Clark Loan Payments- Principal	56,483	56,483	61,105	Final payment 2048
10-12-61751	250 Clark Loan Payments- Interest	77,557	77,757	71,568	
10-15-62072	Fire Hall Loan Payment- Principal	34,407	34,406	36,300	Final payment 2048
10-15-62073	Fire Hall Loan Payment- Interest	47,039	48,089	45,794	
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	-	
Total Debt Repayment		591,410	593,071	542,948	
Operating Reserve Transfers					
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	8,612	52,100	2% of rental revenues plus 45,000 re: Hummel Bridge replacement
10-20-63865	Transfer to Reserve - Water Loan Repayment	40,000	40,000	75,000	
10-25-64950	Landfill - Accrued Closure Costs	-	79,819	-	cost TBD
Total Operating Reserve Transfers		53,813	135,945	142,838	
TOTAL OPERATING EXPENDITURES		6,208,095	6,259,844	6,583,546	
NET OPERATING REVENUE- AVAILABLE FOR CAPITAL		(356,444)	(721,179)	(557,376)	MINIMUM SPEND: \$516,941
Capital Revenues					
10-10-99999	Prior Year Deficit (Surplus)	-	5,970	-	
10-10-51950	Province of Ontario	(536,080)	(488,315)	(586,600)	OCIF 60,300; NORDS 133,900; Trillium 170,500; ICIP 54,900; NOHFC 167,000
10-10-52025	Federal Grants	(35,120)	(7,124)	(91,525)	ICIP 65,900; TD 7,150; EAF 18,475
10-10-53525	Insurance Proceeds	-	-	(31,300)	TC fire hall repairs
10-20-52040	Federal Grants - Infrastructure-Gas Tax	(187,700)	(131,302)	(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	-	(650)	-	
10-10-54510	Transfer From Reserves	(10,000)	-	-	
10-15-53035	Fire Grant/Donations	-	-	(33,400)	CEPG/Fire Protection Grant
Total Capital Revenues		(768,900)	(621,421)	(1,058,925)	
Capital Projects					
10-10-61055	Grant Expenses-modernization & efficiencies	-	-	-	
10-10-61680	Admin-Office Capital	42,900	42,043	57,100	replace PCs, server, switches; new website
10-10-61685	Reorganization Expenses	10,000	145,342	-	
10-70-68140	Official Plan Development	7,700	2,770	5,900	per estimate received
250 Clark					
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	-	
Fire Department					
10-15-62070	Capital - Fire Department	-	-	79,300	fill station for SCBA, baliclavas and hoods; pagers, radios, training; insurance claim on TC hall

ACCOUNT	DESCRIPTION	2024 BUDGET	2024 YTD (12/31)	2025 DRAFT BUDGET	NOTES
	Transportation				
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	264,875	-	
10-20-63860	Capital - Materials/Supplies	120,100	104,304	-	trackless option (78,900)
10-20-63890	Capital	-	-	-	
10-20-63895	Capital-Gas Tax Projects	152,900	134,127	450,000	Hunt Line culvert
	Environmental Services				
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	185,000	Used bulldozer for landfill
	Recreation Services				
					Hydro Pond dock 10,900; TC Playground 189,400; pool 175,500; trees 8,000; SHCC 130,700; buildings 101,400
10-55-67900	Recreation-Major Projects	223,600	153,604	615,900	
10-75-61880	TCCC Capital	70,000	66,856	55,000	engineering; other misc capital
10-80-61880	Sportsplex Capital	36,000	50,128	30,000	lights; other misc capital
Total Capital Projects		1,077,000	1,083,722	1,612,400	
	Net Reserve Transfers				
10-15-62080	Fire Dept.- Transfer to Reserve	-	-	-	
10-10-61710	Transfer to Reserve - Working Capital	48,344	163,935	3,901	budget balancing figure
10-10-61700	Transfer for Reserve - Operating Contingency	-	57,795	-	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	-	37,421	-	
10-80-99999	Surplus/Deficit Account	-	-	-	
Total Reserve Transfers		48,344	259,151	3,901	
NET CAPITAL EXPENDITURES		356,444	721,453	557,376	
BALANCE		-	273.90	-	