

**THE CORPORATION OF THE MUNICIPALITY OF POWASSAN**

**BYLAW NO. 2024-07**

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Being a Bylaw to adopt the 2024 Municipal Budget

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**WHEREAS** it is necessary for the Council of the Corporation of the Municipality of Powassan pursuant to the Municipal Act, 2001, (S.O. 2001, c. 25) section 290 to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Municipality of Powassan hereby enacts as follows:

1. That the attached 2024 Municipal Budget (Appendix "A") be adopted.

**READ** a **FIRST** and **SECOND** time and considered **READ** a **THIRD** and **FINAL** time and adopted as such in open Council the 2<sup>nd</sup> day of April 2024, for the immediate wellbeing of the Municipality.



MAYOR



CLERK

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
	<b>TAXATION REVENUE</b>				
10-10-51000	Residential & Farm Taxes	(4,055,920)	(4,109,768)	(4,442,879)	
10-10-51010	Commercial & Industrial Taxes	-	-	-	
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>(4,113,428)</b>	<b>(4,167,276)</b>	<b>(4,500,387)</b>	
	<b>Operating Grant Revenue</b>				
10-10-51950	Province of Ontario	-	-	-	
10-10-52020	Province of Ontario - OMPF	(1,051,600)	(1,051,600)	(1,033,300)	
10-10-52025	Federal Grants	-	-	-	
10-10-52035	Grants, Donations, Fundraising	(1,000)	(489)	(1,000)	
<b>Total Operating Grant Revenues</b>		<b>(1,052,600)</b>	<b>(1,052,089)</b>	<b>(1,034,300)</b>	
	<b>Licenses</b>				
10-50-53000	Animal Licenses	(1,100)	(1,300)	(1,200)	3-year average
10-10-53010	Lottery Licenses	(3,000)	(2,849)	(2,900)	3-year average
10-10-53015	Marriage Licencing & Officiating Rev.	(13,000)	(10,917)	(14,900)	3-year average
<b>Total Licenses</b>		<b>(17,100)</b>	<b>(15,066)</b>	<b>(19,000)</b>	
	<b>Service Charges</b>				
10-45-53500	Interest & Tax Penalties	(74,400)	(95,045)	(62,100)	Average of 12.8% of prior year arrears collected as interest
10-45-53510	NSF Cheque Fees	(200)	(390)	(300)	
10-45-53520	Interest Earned	(25,000)	(66,127)	(45,600)	Interest on bank accounts
10-10-53530	Eides Interest Earned-Ministry of Health Fund	(162)	(162)	-	loan repaid in 2023
10-50-53550	Provincial Offences	-	(1,400)	-	
10-50-53560	Policing Detachment Revenues	(10,000)	(8,464)	(10,000)	pending notification
10-50-53655	Parking Tickets/Court Fees	(500)	-	(500)	
<b>Total Service Charges</b>		<b>(110,262)</b>	<b>(171,588)</b>	<b>(118,500)</b>	
	<b>General Government</b>				
10-10-54000	Administration Funds	(16,000)	(26,661)	(11,600)	MFIPPA requests, tax sale fees, other misc
10-65-57700	Municipal Logo Merchandise	(200)	(647)	(200)	logo merchandise/bags
10-10-54010	Tax Certificates	(4,200)	(3,550)	(4,400)	3-year average
10-10-54030	Photocopies & Faxes & Oaths	(1,600)	(2,643)	(2,100)	3-year average
<b>Total General Government</b>		<b>(22,000)</b>	<b>(33,501)</b>	<b>(18,300)</b>	
	<b>250 Clark Street</b>				
10-12-57040	250 Clark-Sponsorships and Donations	(2,500)	(3,120)	(2,500)	
10-12-57041	250 Clark-Space/Room Rental	(20,800)	(26,598)	(26,500)	planning bd, agilis, EMS, other
10-12-57042	250 Clark-Program and Event Revenue	(25,000)	(54,675)	(35,000)	
10-12-57045	Fitness Centre @ 250 Clark	(35,000)	(42,996)	(38,900)	3-year average
10-12-57580	GAP Program Revenue	(28,800)	(27,020)	(28,800)	
<b>Total 250 Clark</b>		<b>(112,100)</b>	<b>(154,409)</b>	<b>(131,700)</b>	
	<b>Protection to Persons and Property</b>				
10-15-53030	Fire - Fees	(11,600)	(10,834)	(11,200)	3-year average
10-15-55040	Fire- MTO Calls	(9,800)	(29,510)	(12,800)	3-year average
10-15-55030	Fire- Letters and Inspections	(500)	(227)	(500)	3-year average
10-45-54550	911 Service	(800)	(240)	(700)	3-year average
10-15-54600	Nipissing Twp -fire agreement	(600)	(600)	(600)	
<b>Total Protection Services</b>		<b>(23,300)</b>	<b>(41,412)</b>	<b>(25,800)</b>	
	<b>Building</b>				
10-45-55000	Building Permits	(70,000)	(44,246)	(50,000)	per CBO estimate
10-45-55010	Building - Zoning Letters	(2,000)	(730)	(1,100)	3-year average
10-45-55020	Building - Work Orders	(1,200)	(1,819)	(1,300)	3-year average
<b>Total Building</b>		<b>(73,200)</b>	<b>(46,795)</b>	<b>(52,400)</b>	
	<b>Transportation</b>				
10-20-55500	Transportation	(23,000)	(40,708)	(27,800)	aggregate pmt, misc
<b>Total Transportation</b>		<b>(23,000)</b>	<b>(40,708)</b>	<b>(27,800)</b>	
	<b>Environment</b>				
10-25-56200	Enviro-Lift Charges	(25,100)	(19,151)	(20,800)	3-year average
10-25-56210	Enviro-Blue Boxes	(50)	-	-	
10-25-56220	Enviro - Tags	(1,100)	(1,646)	(1,400)	3-year average
10-25-56230	Enviro - Gate Receipts	(36,900)	(48,872)	(40,800)	3-year average
10-25-56240	Enviro - Billings	(65,600)	(121,637)	(102,900)	3-year average
10-25-56260	WDO Rebates	(52,000)	(61,014)	(62,400)	Per RPRA allocation notice
10-25-56268	Electronic Stewardship Rebates	(1,000)	(791)	(1,000)	
<b>Total Environment</b>		<b>(181,750)</b>	<b>(253,109)</b>	<b>(229,300)</b>	
	<b>Health Services</b>				
10-60-56500	Medical Centre Rent	(18,000)	(15,375)	(16,500)	
<b>Total Health Services</b>		<b>(18,000)</b>	<b>(15,375)</b>	<b>(16,500)</b>	
	<b>Cemetery</b>				

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
10-85-56530	Cemetery - Service Revenue	(21,200)	(20,563)	(20,700)	3-year average
10-85-56540	Cemetery - Interest Income - C&M	(3,800)	(9,200)	(6,000)	
<b>Total Cemetery</b>		<b>(25,000)</b>	<b>(29,764)</b>	<b>(26,700)</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	-	(4,404)	-	
10-55-57490	Recreation Activities	(20,000)	(21,978)	(20,000)	soccer, tball, golf
10-55-57500	Park Rentals	-	(1,242)	(750)	
10-55-57510	Pool Revenue	(16,500)	(6,596)	(13,500)	
10-55-57550	Maple Syrup Festival	(17,100)	(35,738)	(34,800)	per amended draft budget
10-55-57570	Donations	(5,000)	(6,300)	(5,000)	
<b>Total Recreation &amp; Cultural Services</b>		<b>(58,600)</b>	<b>(76,258)</b>	<b>(74,050)</b>	
	<b>Trout Creek Community Centre</b>				
10-75-53700	Ice Rentals	(44,000)	(53,744)	(52,000)	
10-75-53710	Hall Rentals	(3,100)	(12,339)	(3,900)	dog show not returning
10-75-53740	Canteen Proceeds-Downstairs	(400)	(500)	(500)	rent
10-75-53750	Sign Rentals	(2,700)	(2,400)	(2,600)	
10-75-53810	Socials Revenue	(3,000)	(30,551)	(27,000)	TC carnival
10-75-53815	Bar Revenues	(5,000)	(6,024)	(5,000)	
<b>Total TCCC Revenues</b>		<b>(58,200)</b>	<b>(105,557)</b>	<b>(91,000)</b>	
	<b>Sportsplex</b>				
10-80-53700	Ice Rentals	(130,000)	(190,083)	(155,000)	
10-80-53710	Hall Rentals	(500)	(1,342)	(1,000)	
10-80-53750	Sign Rentals	-	-	-	
10-80-53720	Booth Rental	(2,500)	(2,478)	(2,500)	current lease \$400/month
10-80-53850	Curling Club	(19,500)	(17,663)	(19,500)	full year rent
10-80-53856	Donations	(1,000)	-	(1,000)	
10-80-53786	Bar Revenue-Sportsplex	(11,900)	(21,798)	(14,800)	
<b>Total Sportsplex Revenues</b>		<b>(165,400)</b>	<b>(233,365)</b>	<b>(193,800)</b>	
	<b>Planning &amp; Economic Development</b>				
10-70-58000	Planning Fees	(10,000)	(5,452)	(5,000)	
<b>Total Planning and Economic Development</b>		<b>(10,000)</b>	<b>(5,452)</b>	<b>(5,000)</b>	
<b>Total Non-Tax Operating Revenues</b>		<b>(1,950,514)</b>	<b>(2,274,450)</b>	<b>(2,064,152)</b>	
<b>TOTAL OPERATING REVENUES</b>		<b>(6,063,942)</b>	<b>(6,441,726)</b>	<b>(6,564,539)</b>	
	<b>General Government</b>				
10-10-61000	Council Salaries	41,250	40,534	46,650	
10-10-61020	Council - Other Expenses	5,300	5,023	5,100	mileage, courses, conference, etc
10-10-61030	Donations	2,500	800	2,500	
10-10-61050	Advertising	5,000	1,913	5,000	
10-10-61500	Administration Salaries	494,300	438,882	406,300	
10-10-61510	Admin-Benefits	33,100	33,482	33,500	
10-10-61520	Admin-RRSP/OMERS	45,100	36,770	37,500	
10-10-61530	Admin-Convention, Training	5,700	6,734	9,400	
10-10-61540	Admin-Office Supplies, Copies	12,400	10,304	11,800	
10-10-61545	Marriage Licencing & Officiating Exp.	4,500	1,920	4,800	cost of marriage licence forms
10-10-61550	Admin-Telephones, cells, internet	5,600	4,733	4,300	cell phones and internet
10-10-61560	Admin-Audit & Legal	36,900	47,161	41,800	3-year average
10-10-61570	Admin-Computers	85,800	92,507	87,100	IT support, licensing fees
10-10-61600	Admin-Postage/Courier/Copier	25,000	25,608	25,000	
10-10-61610	Admin-Heat & Hydro	9,200	6,304	15,500	reallocation of natural gas costs
10-10-61640	Admin-Office & Equipment Maintenance	2,000	795	2,000	
10-10-61650	Admin-Insurance	15,500	16,090	17,600	
10-10-61660	Admin-Bank Charges & Interest	10,000	9,601	10,000	
10-10-61670	Admin-Financial - Taxes Written Off	7,850	63,318	11,800	Taxes on municipally-owned properties
10-10-61675	Uncollectable Debt	2,000	-	2,000	
10-10-61690	MPAC	53,754	53,754	54,411	per levy notification
10-10-61730	Memberships & Association Dues	6,200	4,634	5,800	AMCTO, AMO, MFOA, etc.
10-10-68410	B.I.A. - Material/Supplies	3,100	2,547	4,200	
<b>Total General Government Expenses</b>		<b>912,054</b>	<b>903,414</b>	<b>844,061</b>	
	<b>250 Clark</b>				
10-12-61500	250 Clark-Labour	96,500	94,950	87,900	
10-12-61525	250 Clark-Janitorial Expense	12,500	9,719	12,300	
10-12-61641	250 Clark-Building Maintenance	25,000	19,207	25,000	
10-12-61650	250 Clark-Insurance	23,200	24,058	26,300	
10-12-61753	250 Clark-Utilities	38,900	39,430	36,800	
10-12-61754	250 Clark- Program Expenses	25,000	37,107	30,000	
10-12-61755	250 Clark-Sponsored Program Expenses	1,000	215	1,000	
10-12-61757	Fitness Centre @ 250 Clark Expense	4,800	4,396	4,900	

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
10-12-67510	GAP Program Labour	23,300	20,187	23,200	
10-12-67520	GAP Program Expense	2,500	1,586	3,000	
<b>Total 250 Clark Expenses</b>		<b>252,700</b>	<b>250,853</b>	<b>250,400</b>	
<b>Fire Department</b>					
10-15-61500	Fire Wages	73,100	75,760	82,900	per detailed calculation
10-15-62000	Fire Dept. - Answering Service	4,400	4,081	3,400	
10-15-62010	Fire Dept. - Maintenance	56,500	57,306	60,300	
10-15-62020	Fire Department - Insurance	31,600	31,111	33,950	
10-15-62030	Fire Dept. - Trucks	12,000	17,801	15,000	fuel, repairs, licenses etc.
10-15-62040	Fire Dept. - Equipment	11,600	12,857	21,100	bunker gear, gloves, coveralls, lights, nozzles, foam
10-15-62050	Fire Dept.- Gratuity/Wardens	50,000	50,001	51,250	
10-15-62060	Fire Prevention	3,000	2,964	3,000	
10-15-62061	Fire Dept- Training	15,000	8,752	10,000	
10-15-62064	Fire hydrants & Maintenance	15,000	51	15,000	replace 3 hydrants
<b>Total Fire Department Expenses</b>		<b>272,200</b>	<b>260,683</b>	<b>295,900</b>	
<b>Protection to Persons and Property</b>					
10-50-62500	Policing - OPP	481,030	481,032	469,959	per levy notification
10-50-62510	Police Services Board	2,000	9,278	2,000	
10-50-62555	911 and Signage	1,000	320	1,000	
10-50-61500	Emergency Management- CEMC	102,800	103,281	109,800	per detailed calculation
10-50-62600	Animal Control	5,000	5,105	5,500	
10-50-62585	By-Law/Property Standards Expense	2,000	5,985	3,000	
10-45-62700	Building Inspector	125,600	128,763	130,900	per detailed calculation
10-45-62710	Building Inspector - Mat/Supplies	4,600	2,815	5,400	training & conferences, forms, etc
10-45-62715	CBO/Office Vehicle Expense	3,000	3,750	2,000	cbo/office vehicle-gas, maintenance
<b>Total Protection Expenses</b>		<b>727,030</b>	<b>740,330</b>	<b>729,559</b>	
<b>Transportation Services</b>					
10-20-63000	Street Lighting-Labour/Cont.Serv.	39,800	39,606	40,850	contract price
10-20-63010	Street Lighting - Mat/Supplies	6,500	4,152	5,200	
10-20-63020	Street Lighting - Power	16,700	16,157	16,800	inflationary increase over actuals
10-20-63040	Public Works - Training & Development	15,000	10,735	15,000	incl health & safety training, driver training, OGRA, CRS
10-20-61500	Public Works - Labour Expenses	667,900	624,530	681,800	per detailed calculation
10-20-63060	Public Works - Mat/Supplies	68,850	76,776	74,100	insurance, other miscellaneous
10-20-63062	Public Works Buildings Utilities	16,800	18,771	19,600	inflationary increase over actuals
10-20-63065	Public Works Admin. Mat/Supplies	8,700	6,021	5,800	
10-20-63070	Public Works-Health and Safety supplies	5,000	3,633	5,000	
10-20-63075	Public Works- Fuel	121,900	92,025	107,600	
10-20-63110	Sidewalks - Mat/Supplies	15,000	138	5,000	maintenance & rehabilitation
10-20-63210	Bridges & Culverts - Mat/Supplies	17,000	16,541	54,700	replacement of culverts 15k, beaver trapping 2k, OSIM 37,700
10-20-63230	Brushing - Materials/Supplies	17,000	17,611	19,000	roadside mowing 8k, brushing 11k
10-20-63270	Roadside Maintenance - Mat/Supplies	22,500	8,104	23,500	ditching, signage, other
10-20-63320	Hardtop Maintenance - Mat/Supplies	55,000	53,977	59,000	cold patching 24k, sweeping 35k
10-20-63370	Loose Top Maintenance-Mat/Supplies	114,400	102,827	106,500	dust control
10-20-63420	Winter Control - Mat/Supplies	99,100	66,957	100,100	salt, sand, plowing
10-20-63470	Safety Devices/CN - Mat/Supplies	18,150	40,692	29,000	reg monthly fees
10-20-63520	2011 Freightliner - Mat/Supplies	14,000	13,006	14,500	
10-20-63540	2015 GMC 4X4 Truck -mat /supplies	3,500	2,052	6,100	needs new tires (~\$2,000)
10-20-63560	2013 Freightliner Truck - Mat/Supp	21,000	22,157	18,900	
10-20-63580	2019 3/4 ton GMC-Mat/supp	1,500	1,997	2,500	
10-20-63600	2015 GMC Truck - Mat/Supp	3,000	4,855	3,500	
10-20-63626	Backhoe-CAT 420-material/supplies	10,000	4,136	16,000	needs new forks (~\$5k), tires (~\$7k)
10-20-63640	96 Backhoe - Materials/Supplies	2,500	1,256	2,000	
10-20-63660	22 Grader - Mat/Supplies	10,000	6,154	10,000	
10-20-63700	Steamer - Materials/Supplies	2,000	-	1,500	
10-20-63710	Trackless - New - Material/Supplies	-	-	3,000	
10-20-63720	Trackless - sidewalk sander- Mat/Supplies	5,300	3,777	5,000	
10-20-63740	Lawn Equipment - Material/Supplies	3,000	4,469	5,000	needs new tires (~\$2,000)
10-20-63760	Other Equipment - Mat/Supplies	3,000	660	3,000	
10-20-63780	2014 Freightliner - Mat/Supplies	18,000	17,403	18,500	
10-20-63820	Downtown - Materials/Supplies	1,000	-	1,000	flower baskets, signs
10-50-63900	Crossing Guard - Labour / Benefits	4,750	4,959	4,900	
<b>Total Transportation Services</b>		<b>1,427,850</b>	<b>1,286,135</b>	<b>1,483,950</b>	
<b>Environmental Services</b>					
10-50-64730	NB Mattawa Conservation Levy	360	397	422	per levy notification
10-25-64810	Garbage Collection - Mat/Supplies	2,000	1,761	2,000	
10-25-64830	Garbage Vehicle Expense	21,000	16,076	17,700	
10-25-64910	Landfill Site - Material/Supplies	46,500	42,008	57,000	grinding, cover material, glass bin
10-25-64920	Landfill Site Equipment Expenses	30,800	21,845	31,800	compactor costs (\$600/week)
10-20-63620	710 Backhoe - Material/Supplies	15,000	18,238	10,000	2023 included hydraulic repairs (10k)
10-25-64930	Hazardous Waste	2,500	2,492	5,525	per levy notification
10-25-64940	Recycling Program	123,600	146,640	141,600	approx \$11,800 per month
10-25-64965	Landfill Site Maintenance as per C of A	79,400	68,309	77,500	Knight Piesold, SGS
<b>Total Environmental Services</b>		<b>321,160</b>	<b>317,765</b>	<b>343,547</b>	

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
	<b>Health Services</b>				
10-60-65000	Health Unit	107,686	107,686	110,919	per levy notification
10-60-65220	Land - Ambulance	116,989	116,989	121,359	per levy notification
10-70-68045	Medical Centre -Powassan Town Square	77,300	82,605	75,900	
10-60-65350	North Bay Regional Health Centre	37,359	37,359	37,359	
10-85-65110	Cemetery - Service Materials-Interment	5,700	8,120	7,900	
10-85-65130	Cemetery- Maintenance Material	3,000	1,823	5,000	tree removal, headstone maint.
<b>Total Health Services</b>		<b>348,034</b>	<b>354,582</b>	<b>358,437</b>	
	<b>Social &amp; Family Services</b>				
10-60-66100	District Social Services DSSAB	152,011	152,011	159,612	per levy notification
10-60-66200	Eastholme - Levy	122,581	122,581	127,101	per levy notification
<b>Total Social &amp; Family Services</b>		<b>274,592</b>	<b>274,592</b>	<b>286,713</b>	
	<b>Recreation &amp; Cultural Services</b>				
10-55-67005	Playground Inspection Expense	500	-	500	
10-55-67010	Parks - Material/Supplies	9,000	14,936	15,200	
10-55-67020	Parks - Canada Day	-	4,404	5,000	
10-55-67030	Playground Equipment	2,000	-	3,000	swing seats, sand for Glendale
10-55-67100	Pool - Labour	33,500	22,669	33,500	
10-55-67110	Pool - Material and Supplies	15,000	12,191	15,000	
10-55-67112	Pool Utilities	12,000	8,277	12,000	phone, hydro, gas, water/sewer
10-55-67115	Pool Chemicals	8,000	1,172	5,000	
10-55-67210	Outdoor Rink - Materials/Supplies	2,000	-	1,000	
10-55-67310	Beach - Material/Supplies	3,000	19	1,000	
10-55-67410	S.H.C.C. Materials/Supplies	6,600	6,590	6,700	misc costs
10-55-67500	Recreation - Fund Raising	500	146	500	
10-55-67610	Recreation - General Exp.- Mat/Supplies	2,000	3,358	500	
10-55-67650	Recreation Buildings. - Repair & Maint	3,000	-	3,000	
10-55-67920	Recreation-Activities Expenses	10,200	11,878	17,600	soccer, tball, golf, new years
10-65-66030	TC Seniors Hall	8,500	8,589	2,600	misc costs (2023 incl floor repairs)
10-55-61055	Maple Syrup Festival expenses	17,100	15,181	26,200	per draft budget
10-65-67800	Library Levy	103,388	103,388	111,000	per draft budget
10-65-67680	Legion Building Labour/Mat/Supplies	23,900	25,208	25,900	insurance, gas, hydro
10-65-61725	Municipal Logo Merchandise expense	500	-	1,000	
<b>Total Recreation &amp; Cultural Services</b>		<b>260,688</b>	<b>238,008</b>	<b>286,200</b>	
	<b>Trout Creek Community Centre</b>				
10-75-61500	TCCC Salaries	-	-	-	budgeted with Sportsplex
10-75-61800	Supplies	3,000	4,311	4,000	
10-75-61820	Maintenance	27,000	24,403	28,000	
10-75-61610	Hydro	27,400	33,561	29,800	
10-75-61620	Natural Gas	6,900	7,642	8,300	
10-75-61550	Telephone	3,100	3,142	3,300	
10-75-61650	TCCC Insurance	12,950	13,446	14,700	
10-75-61840	Socials Expense - Spring	3,000	10,640	10,300	carnival excl staff wages
10-75-61865	Bar Expenses	5,000	4,898	5,000	
10-75-61870	Fees	1,000	147	1,000	
<b>Total TCCC Expenses</b>		<b>91,350</b>	<b>102,190</b>	<b>104,400</b>	
	<b>Sportsplex</b>				
10-80-61500	Salaries	181,800	216,760	262,400	
10-80-61510	Benefits	7,400	6,541	16,500	
10-80-61910	Clothing Allowance	1,000	643	1,000	
10-80-61610	Hydro	102,600	91,959	106,800	
10-80-61620	Heat-Natural Gas	19,800	29,123	21,700	
10-80-61920	Water and Sewer	8,300	8,489	8,700	
10-80-61930	Zamboni-Repairs & Maintenance	15,000	10,526	15,000	
10-80-61940	Equipment Repairs and Maintenance	25,000	19,903	25,000	
10-80-61945	Equipment Supplies	3,000	3,361	3,500	
10-80-61950	Building-Repairs and Maintenance	30,000	39,578	35,000	
10-80-61960	Building-Supplies	2,500	4,175	3,500	
10-80-61650	Insurance	28,100	29,177	31,900	
10-80-61970	Mat Rentals	500	288	500	
10-80-61982	Bar supplies /expenses	8,000	11,907	11,000	
10-80-61550	Telephone	500	229	500	
10-80-61555	Office Expenses	6,000	4,782	6,000	
10-80-61985	Staff training	2,500	-	2,500	
<b>Total Sportsplex Expenses</b>		<b>442,000</b>	<b>477,440</b>	<b>551,500</b>	
	<b>Planning &amp; Economic Development</b>				
10-70-68005	Planning Consultants	10,000	8,125	10,000	
10-70-68010	Planning & Development - Mat/Supp	17,600	16,698	17,900	CGIS \$16,900; public notices, training, other misc \$1,000
10-70-68020	Green Plan	300	295	305	LAS Energy Planning tool
<b>Total Planning &amp; Economic Development</b>		<b>27,900</b>	<b>25,118</b>	<b>28,205</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	27,610	28,534	22,501	

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
10-10-61775	OSIFA Capital Loan Principal	86,338	86,338	88,256	Final payment 2036
10-10-61780	OSIFA Capital Loan Interest	29,750	29,750	27,816	
10-12-61756	250 Clark Loan Payments- Principal	54,980	54,980	56,483	Final payment 2048
10-12-61751	250 Clark Loan Payments- Interest	80,036	80,573	77,557	
10-15-62072	Fire Hall Loan Payment- Principal	33,318	33,318	34,407	Final payment 2048
10-15-62073	Fire Hall Loan Payment- Interest	49,381	49,514	47,039	
10-15-62075	Fire Rescue Loan- Principal	30,000	30,000	30,000	Final payment July 2026
10-15-62076	Fire Rescue Loan- Interest	7,203	7,316	4,909	
10-20-63800	2019 Chevy Silverado Principal	8,487	8,487	-	Repaid in 2023
10-20-63805	2019 Chevy Silverado Interest	112	118	-	
10-20-63815	2022 Grader Loan Principal	50,110	50,104	53,306	Final payment September 2029
10-20-63816	2022 Grader Loan Interest	23,821	23,827	20,625	
10-25-64880	Compactor Loan- Principal	19,762	19,762	19,762	Final payment May 2026
10-25-64885	Compactor Loan- Interest	4,490	4,548	2,980	
10-75-61883	RINC Project-Loan Principal Expense	8,534	8,557	6,736	Final payment October 2024
10-75-61884	RINC Project-Loan Interest Expense	469	445	133	
10-80-61990	Zamboni Loan Principal	13,152	13,152	-	Repaid in 2023
10-80-61991	Zamboni Loan Interest	423	439	-	
10-80-61883	Construction Loan Principal	34,135	34,228	26,946	Final payment October 2024
10-80-61884	Construction Loan Interest	1,875	1,782	530	
<b>Total Debt Repayment</b>		<b>635,410</b>	<b>637,195</b>	<b>591,410</b>	
<b>Operating Reserve Transfers</b>					
10-10-63875	Transfer to Reserve - Election	-	6,250	6,250	per reserve fund policy
10-20-63885	Transfer to Reserve - Accrued Pit Closure Costs	-	1,239	1,263	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	-	11,455	6,300	2% of rental revenues
10-20-63865	Transfer to Reserve - Water Loan Repayment	-	-	40,000	
10-25-64950	Landfill - Accrued Closure Costs	-	31,121	-	cost TBD
<b>Total Operating Reserve Transfers</b>		-	<b>50,064</b>	<b>53,813</b>	
<b>TOTAL OPERATING EXPENDITURES</b>		<b>5,992,968</b>	<b>5,918,370</b>	<b>6,208,095</b>	
<b>NET OPERATING REVENUE- AVAILABLE FOR CAPITAL</b>		<b>(70,974)</b>	<b>(523,355)</b>	<b>(356,444)</b>	MINIMUM SPEND: \$516,941
<b>Capital Revenues</b>					
10-10-99999	Prior Year Deficit (Surplus)	-	325	-	
10-10-51950	Province of Ontario	(325,801)	(212,209)	(536,080)	OCIF 282,000; NORDS 120,100; ICIP 8,780; Trillium 94,100; CCR 21,600; Dairy 9,000
10-10-52025	Federal Grants	(35,360)	-	(35,120)	ICIP 35,120
10-20-52040	Federal Grants - Infrastructure-Gas Tax	(344,000)	(305,797)	(187,700)	pool, intersection, latour
10-10-53650	Loan Proceeds- General Government	-	-	-	no new debt in 2024
10-10-54060	Sale of Equipment	-	(4,168)	-	
10-10-54510	Transfer From Reserves	(15,000)	-	(10,000)	Total expensed in 10-10-61685
10-15-53035	Fire Grant/Donations	-	(362)	-	
<b>Total Capital Revenues</b>		<b>(720,161)</b>	<b>(522,210)</b>	<b>(768,900)</b>	
<b>Capital Projects</b>					
10-10-61055	Grant Expenses-modernization & efficiencies	78,800	70,323	-	MMP Intake 3 (75/25 cost share)
10-10-61680	Admin-Office Capital	5,000	5,207	42,900	new CBO vehicle 37,900;
10-10-61685	Reorganization Expenses	15,000	102,651	10,000	computers/misc 5,000
10-70-68140	Official Plan Development	14,000	6,716	7,700	per estimate received
<b>250 Clark</b>					
10-12-61680	250 Clark-Building Capital	-	(9,714)	6,500	
10-12-61758	Fitness Centre- Equipment Capital	-	-	5,600	one replacement treadmill
<b>Fire Department</b>					
10-15-62070	Capital - Fire Department	7,000	8,288	-	nothing in 2024
<b>Transportation</b>					
10-20-63080	Public Works - Reports and Studies	-	-	64,100	facilities condition study (OCIF)
10-20-63240	Capital- Bridges & Culverts	20,000	8,745	45,600	bridge street guiderail replacement
10-20-63375	Loose Top Maintenance- Gravel Resurfacing	261,000	251,713	292,000	Funded through OCIF
10-20-63860	Capital - Materials/Supplies	231,600	151,215	120,100	Memorial Park culvert (NORDS)
10-20-63890	Capital	-	12,211	-	
10-20-63895	Capital-Gas Tax Projects	89,200	88,659	152,900	Joseph/Memorial intersection; Latour
<b>Environmental Services</b>					
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	-	
<b>Recreation Services</b>					
10-55-67900	Recreation-Major Projects	44,200	388	223,600	Trail remediation 43,900; TC Playground 41,400; Lions Park 103,500; pool 34,800
10-75-61880	TCCC Capital	10,000	-	20,000	flooring, other misc capital
10-80-61880	Sportsplex Capital	15,000	-	36,000	bleachers, other misc capital

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
<b>Total Capital Projects</b>		<b>790,800</b>	<b>696,400</b>	<b>1,027,000</b>	
	<b>Net Reserve Transfers</b>				
10-15-62080	Fire Dept.- Transfer to Reserve	-	-		
10-10-61710	Transfer to Reserve - Working Capital	335	226,191	98,344	budget balancing figure
10-10-61700	Transfer for Reserve - Operating Contingency	-	113,095	-	
10-20-63880	Transfer to Reserve - Infrastructure Renewal	-	9,879	-	
10-80-99999	Surplus/Deficit Account	-	-	-	
<b>Total Reserve Transfers</b>		<b>335</b>	<b>349,165</b>	<b>98,344</b>	
<b>NET CAPITAL EXPENDITURES</b>		<b>70,974</b>	<b>523,355</b>	<b>356,444</b>	
<b>BALANCE</b>		<b>-</b>	<b>0</b>	<b>-</b>	