

AGENDA

Special Budget Meeting
Thursday, February 29, 2024, 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 Treasurer/Director of Corporate Services, B. Robinson – 2024 Draft Budget

7. MOTION TO ADJOURN

To: Council
From: Treasurer/Director of Corporate Services
Re: 2024 Draft Budget

RECOMMENDATION:

Received for information purposes.

ANALYSIS:

Attached is a copy of the first draft of the 2024 Operating and Capital Budgets. This budget reflects an increase in the residential tax rate of 6.2%, representing an average annual increase of \$153 per residential household.

As noted in a previous staff report, the 2023 year-to-date results as reflected herein are not final but are a reasonably accurate representation of our financial standing at the end of the previous year. At this time, we are standing at 99.6% of budgeted operating expenditures, and will not be rolling a surplus forward into the 2024 budget.

The structure of the budget remains the same as last year, with the addition of a section in the operating budget referred to as 'Operating Reserve Transfers'. This section has arisen as a result of the Reserves and Reserve Funds Policy adopted in the previous year and allocates a certain amount of operating revenues into reserve each year as a mandatory saving mechanism. In the draft budget there is \$13,813 allocated in this section, with an additional \$40,000 allocated to begin repayment towards the \$1,024,903 loan from Water and Sewer. Note that a separate by-law will be required to establish this repayment schedule, which will be brought forward for consideration at a future regular meeting.

In addition to the reserve transfer figures as shown in the draft budget, there will be a required allocation to the landfill closure reserve, established in our by-law as the difference in the accrued landfill closure costs from the previous year. Due to changes in the accounting standard regarding landfill closure calculations, this amount is unknown at this time and will be determined over the course of our audit.

As noted in each year previous, the tax rate as established needs to be sufficient to generate a balance of Net Operating Revenue to fund capital projects. This year, the projected operating surplus is approximately \$308,000; an increase from \$71,000 in the prior year, and from a deficit of \$211,000 in 2022. While improvements have been made, the amount established is approximately 59.5% of the minimum required spend of \$516,941 as per various standing agreements, and therefore substantial ground is still to be made up in the upcoming few years.

At this time, the majority of levies are known with certainty, with only DSSAB and the Library remaining outstanding. Inflationary placeholders have been established and input into the draft budget accordingly.

The operating budget has again been structured as very bare-bones, with few changes of consequence. The following should be considered as the primary items of note:

- Fire Equipment (10-15-62040): this has increased due to substantial inflationary pressures on the cost of fire department equipment, such as bunker gear, and the allocation of funds to begin replacing expired air bottles.
- PW Bridges (10-20-63210): this has increased \$37,700 due to the requirement to complete OSIM inspections in 2024. We are working with two neighbouring municipalities on a shared project to lower that cost.
- PW Safety Devices/CN (10-20-63470): due to increases in the railway crossing fee guide, which led to substantial retroactive charges incurred in 2023.
- Backhoe-CAT420 (10-20-63626): includes the cost to replace the tires and forks on the machine.

- Landfill Site (10-25-64910): includes additional funds for cover material and an increase in the grinding cost.
- Hazmat (10-25-64930): resulting from a doubling of the per-household fee charged.
- Recreation Activities (10-55-67920): includes the costs associated with expanding the soccer program, beginning t-ball, and running a golf tournament and New Year's Eve festivities in Trout Creek.
- A note that there was a budgetary wage reallocation from 10-10-61500 to 10-80-61500, representing the Facilities Manager position.
- Total debt repayments have been reduced by \$44,000 from 2023, due to the extinguishment of the Zamboni and Chevrolet Silverado loans in 2023 and Sportsplex/TCCC loan in late 2024. As discussed above, this savings was then redirected to service the internal water and sewer loan.

With respect to the capital budget, the following have been identified by staff as the priority projects for 2024:

- Memorial Park Drive Culvert Replacement: the completion of the project that was tendered last year, with an estimated \$120,100 to be expensed in 2024. This will be funded through the NORDS grant stream.
- Hardtop Resurfacing: the grinding and resurfacing of Latour Crescent (\$118,000), as well as the resurfacing of the intersection at Joseph and Memorial (\$34,900); to be funded through the CCBF (formerly Gas Tax).
- Gravel Resurfacing: budgeted at \$292,000 and to be funded through the OCIF grant. Represents resurfacing for the North quadrant of the Municipality.
- The Pines: trail remediation re-budgeted at \$43,900, to be funded through the ICIP grant.
- Playgrounds: the installation of a new playground structure at the Lion's Park (\$103,500), predominantly funded through a Trillium grant, as well as the installation of accessible playground equipment and bleachers at the Trout Creek playground (\$41,400) as partially funded through the Community, Culture, and Recreation Fund.
- Pool: replacement of the pumps, replumbing, and reconstruction of the pool shed; estimated at \$34,800 and to be funded through the CCBF.
- Facilities Assessment: the completion of a condition assessment on all municipal facilities as a component of the asset management plan development; quote received for \$64,100 and to be funded through OCIF.
- Bridge Street Guiderail: quote received at \$45,600 and to be funded through tax dollars.
- Official Plan: \$7,700 budgeted to complete the remainder of the work in updating the Official Plan. This is to be funded through tax dollars.
- Vehicle: replacement of the CBO/By-law vehicle, estimated at \$37,900. This is to be funded through tax dollars.

There are a few other, miscellaneous line items for capital repairs to the TCCC, Sportsplex, administration, and 250 Clark.

With these projects included in the budget, the net amount remaining is \$56,343 which has been allocated as a transfer to reserves as part of the ongoing effort to stabilize cash flows. However, there are many other projects which Council may consider in the 2024 operating year, as outlined below:

- Sidewalks- replacement of the sidewalks on Edward Street (\$60,000) or McCarthy Street (\$34,200).
- Sand Dome Roof- reshingling of the roof due to leaking; estimated at \$44,700.
- Memorial Park Gazebo- tear down and reconstruction of new building, excluding the base; this was quoted at \$36,600. Note too that the light project was quoted at approximately \$25,950 and external funding has been sought out.
- Stairlift: the stairlift in 250 Clark has been decommissioned due to lack of parts. A replacement is estimated to cost \$49,400; there is some potential for future funding to arise through the Enabling Accessibility Fund.
- Butterfield Guiderail: budgeted but not completed in 2022/2023; similar costing to the Bridge Street project
- Alsace- joint project with Nipissing, last estimated at \$208,188 in 2023 per a report by K. Croskery.

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

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
	TAXATION REVENUE				
10-10-51000	Residential & Farm Taxes	(4,055,920)	(4,109,768)	(4,390,778)	
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)	
	Total Taxation Revenues	(4,113,428)	(4,167,276)	(4,448,286)	
	Operating Grant Revenue				
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)	
	Total Operating Grant Revenues	(1,052,600)	(1,052,089)	(1,034,300)	
	Licenses				
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
	Total Licenses	(17,100)	(15,066)	(19,000)	
	Service Charges				
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)	
	Total Service Charges	(110,262)	(171,588)	(118,500)	
	General Government				
10-10-54000	Administration Funds	(16,000)	(26,644)	(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
	Total General Government	(22,000)	(33,484)	(18,300)	
	250 Clark Street				
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)	(52,375)	(35,000)	
10-12-57045	Fitness Centre @ 250 Clark	(35,000)	(43,236)	(38,900)	3-year average
10-12-57580	GAP Program Revenue	(28,800)	(27,020)	(28,800)	
	Total 250 Clark	(112,100)	(152,349)	(131,700)	
	Protection to Persons and Property				
10-15-53030	Fire - Fees	(11,600)	(10,834)	(11,200)	3-year average
10-15-55040	Fire- MTO Calls	(9,800)	(29,649)	(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)	
	Total Protection Services	(23,300)	(41,551)	(25,800)	
	Building				
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
	Total Building	(73,200)	(46,795)	(52,400)	
	Transportation				
10-20-55500	Transportation	(23,000)	(42,571)	(27,800)	aggregate pmt, misc
	Total Transportation	(23,000)	(42,571)	(27,800)	
	Environment				
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)	
	Total Environment	(181,750)	(253,109)	(229,300)	
	Health Services				
10-60-56500	Medical Centre Rent	(18,000)	(15,375)	(16,500)	
	Total Health Services	(18,000)	(15,375)	(16,500)	
	Cemetery				

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
10-85-56530	Cemetery - Service Revenue	(21,200)	(21,413)	(20,700)	3-year average
10-85-56540	Cemetery - Interest Income - C&M	(3,800)	(9,200)	(6,000)	
Total Cemetery		(25,000)	(30,614)	(26,700)	
	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	-	(5,000)	-	
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)	
Total Recreation & Cultural Services		(58,600)	(76,854)	(74,050)	
	Trout Creek Community Centre				
10-75-53700	Ice Rentals	(44,000)	(56,644)	(52,000)	
10-75-53710	Hall Rentals	(3,100)	(13,821)	(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)	
Total TCCC Revenues		(58,200)	(109,940)	(91,000)	
	Sportsplex				
10-80-53700	Ice Rentals	(130,000)	(190,499)	(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)	
Total Sportsplex Revenues		(165,400)	(233,781)	(193,800)	
	Planning & Economic Development				
10-70-58000	Planning Fees	(10,000)	(5,452)	(5,000)	
Total Planning and Economic Development		(10,000)	(5,452)	(5,000)	
Total Non-Tax Operating Revenues		(1,950,514)	(2,280,620)	(2,064,152)	
TOTAL OPERATING REVENUES		(6,063,942)	(6,447,896)	(6,512,438)	
	General Government				
10-10-61000	Council Salaries	41,250	40,534	41,250	
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	-	5,000	
10-10-61500	Administration Salaries	494,300	456,582	427,700	
10-10-61510	Admin-Benefits	33,100	31,049	27,200	
10-10-61520	Admin-RRSP/OMERS	45,100	39,145	37,500	
10-10-61530	Admin-Convention, Training	5,700	6,734	9,400	
10-10-61540	Admin-Office Supplies, Copies	12,400	10,144	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	40,648	41,800	3-year average
10-10-61570	Admin-Computers	85,800	92,507	87,100	IT support, licencing 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	
Total General Government Expenses		912,054	912,472	853,761	
	250 Clark				
10-12-61500	250 Clark-Labour	96,500	94,950	86,400	
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	36,496	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	
Total 250 Clark Expenses		252,700	250,242	248,900	
	Fire Department				
10-15-61500	Fire Wages	73,100	75,760	82,500	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
Total Fire Department Expenses		272,200	260,683	295,500	
	Protection to Persons and Property				
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	108,300	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	129,400	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
Total Protection Expenses		727,030	740,330	726,559	
	Transportation Services				
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	650,730	676,800	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	89,558	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	53,361	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	94,289	100,100	salt, sand, plowing
10-20-63470	Safety Devices/CN - Mat/Supplies	18,150	40,721	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	3,305	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	
Total Transportation Services		1,427,850	1,337,865	1,478,950	
	Environmental Services				
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	42,423	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
Total Environmental Services		321,160	318,181	343,547	

ACCOUNT	DESCRIPTION	2023 BUDGET	2023 YTD (PRE-AUDIT)	2024 DRAFT BUDGET	NOTES
	Health Services				
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.
	Total Health Services	348,034	354,582	358,437	
	Social & Family Services				
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
	Total Social & Family Services	274,592	274,592	286,713	
	Recreation & Cultural Services				
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	
	Total Recreation & Cultural Services	260,688	238,008	286,200	
	Trout Creek Community Centre				
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	
	Total TCCC Expenses	91,350	102,190	104,400	
	Sportsplex				
10-80-61500	Salaries	181,800	216,760	262,700	
10-80-61510	Benefits	7,400	6,541	12,800	
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	4,036	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	11,590	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	
	Total Sportsplex Expenses	442,000	476,984	548,100	
	Planning & Economic Development				
10-70-68005	Planning Consultants	10,000	7,408	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
	Total Planning & Economic Development	27,900	24,401	28,205	
	Debt Repayment				
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	
Total Debt Repayment		635,410	637,195	591,410	
Operating Reserve Transfers					
10-10-63850	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	-	-	6,300	2% of rental revenues
XX-XX-XXXXX	Transfer to Reserve - Water Loan Repayment	-	-	40,000	
10-25-64950	Landfill - Accrued Closure Costs	-	31,247	-	cost TBD
Total Operating Reserve Transfers		-	38,736	53,813	
TOTAL OPERATING EXPENDITURES		5,992,968	5,966,460	6,204,495	
NET OPERATING REVENUE- AVAILABLE FOR CAPITAL		(70,974)	(481,435)	(307,943)	MINIMUM SPEND: \$516,941
Capital Revenues					
10-10-99999	Prior Year Deficit (Surplus)	-	325	-	
10-10-51950	Province of Ontario	(325,801)	(159,960)	(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)	(349,339)	(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)	-	
Total Capital Revenues		(720,161)	(513,504)	(768,900)	
Capital Projects					
10-10-61055	Grant Expenses-modernization & efficiencies	78,800	70,323	-	MMP Intake 3 (75/25 cost share) new CBO vehicle 37,900; computers/misc 5,000
10-10-61680	Admin-Office Capital	5,000	5,207	42,900	
10-10-61685	Reorganization Expenses	15,000	72,405	10,000	
10-70-68140	Official Plan Development	14,000	6,716	7,700	per estimate received
250 Clark					
10-12-61680	250 Clark-Building Capital	-	(9,714)	-	
10-12-61758	Fitness Centre- Equipment Capital	-	-	5,600	one replacement treadmill
Fire Department					
10-15-62070	Capital - Fire Department	7,000	8,288	-	nothing in 2024
Transportation					
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	260,937	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	88,403	152,900	Joseph/Memorial intersection; Latour
Environmental Services					
10-25-64840	Garbage - Capital	-	-	-	
10-25-64860	Landfill- Capital	-	-	-	
Recreation Services					
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
Total Capital Projects		790,800	675,122	1,020,500	
	Net Reserve Transfers				
10-15-62080	Fire Dept.- Transfer to Reserve	-	-		
10-10-61710	Transfer to Reserve - Working Capital	335	179,875	56,343	budget balancing figure
10-20-63880	Transfer to Reserve - Infrastructure Renewal	-	121,516		
10-80-99999	Surplus/Deficit Account	-	-		
Total Reserve Transfers		335	301,391	56,343	
NET CAPITAL EXPENDITURES		70,974	463,009	307,943	
BALANCE		-	(18,427)	-	