

# **Corporation of the Township of Chisholm**

*Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0*

*(705)724-3526 - Fax (705)724-5099*

[info@chisholm.ca](mailto:info@chisholm.ca)

Gail Degagne, Mayor

Lesley Marshall, CAO Clerk-Treasurer

## **AGENDA**

### **FINANCE COMMITTEE MEETING**

**March 5, 2026 7pm**

1. Call meeting to Order and Land Acknowledgement  
“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 Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings.”
2. Adoption of the Agenda
3. Notice of Pecuniary Interest
4. Open Forum
5. Discussion and Review of the 2026 Draft Budget, and summary documents
6. Adjournment

## 2026 Budget Discussions

### Summary of Levies for 2026

| Corporation of Township of Chisholm                     |                |                |               |               |  |
|---|----------------|----------------|---------------|---------------|--|
| Board Levies - Budget 2026                              |                |                |               |               |  |
| Actual (A) / Contribution (C) / Estimate (E)            | 2026           | 2025           | Inc./(Dec.)   | % Inc./(Dec.) | How is Levy Calculated?  |
| Cassellholme  | 55,979 A       | 55,635         | 344           | 0.6%          | Weighted Assessment  |
| Cassellholme - Redevelopment                            | A              | 7,919          | (7,919)       | -100.0%       |  |
| North Bay Mattawa Conservation Authority                | 14,684 A       | 14,499         | 185           | 1.3%          | MNRF's current value assessment (CVA) based levy apportionment |
| Nipissing District Social Services Administration Board | 341,471 A      | 323,701        | 17,770        | 5.5%          | Weighted Assessment  |
| North Bay-Parry Sound District Health Unit              | 44,271 A       | 44,271         | -             | 0.0%          | MPAC population  |
| Policing  | 194,548 A      | 175,269        | 19,279        | 11.0%         |  |
| Powassan & District Union Library Board                 | 41,784 A       | 28,548         | 13,236        | 46.4%         | based on current budget draft; not finalized.                  |
| <b>Total</b>  | <b>692,737</b> | <b>649,842</b> | <b>42,894</b> | <b>6.6%</b>   |  |

### Summary of Reserves for year ending 2025

| Account Name                      | Closing Balance December 31, 2024 | Transfer from Reserves (2025 Budget) | Transfer to Reserves (2025 Budget + Other) | Closing Balance December 31, 2025 |
|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------------|
| Reserve - Fire Department         | -133,340.38                       | 88,162.66                            | -140,813.58                                | -185,991.30                       |
| Reserve for Working Funds         | -32,600.65                        | 15,000.00                            |  | -17,600.65                        |
| Reserve for Capital Expenditures  | -112,746.43                       | 95,000.00                            |  | -17,746.43                        |
| Reserve for Equipment (PW)        | -117,905.59                       | 88,546.60                            | -32,500.00                                 | -61,858.99                        |
| Reserve for Levies                | -60,000.00                        | 20,000.00                            |  | -40,000.00                        |
| Reserve for Gas Tax               | -25,000.00                        |                                      |  | -25,000.00                        |
| Reserve for Aggregate Pits        | -19,600.00                        |                                      |  | -19,600.00                        |
| Reserve for Building Dept.        | -31,450.84                        | 2,316.26                             |  | -29,134.58                        |
| Reserve for Plans/Engineering     | -10,000.00                        | 15,000.00                            | -10,000.00                                 | -5,000.00                         |
| Reserve for Elections             | -2,500.00                         |                                      | -2,500.00                                  | -5,000.00                         |
| Reserve for Landfill Closure      | -129,663.59                       |                                      | -10,400.00                                 | -140,063.59                       |
| Reserve for Future Road Needs     | 20,000.00                         |                                      | -20,000.00                                 | 0.00                              |
| ***Borrow From Reserves***        | 0.00                              |                                      |  | 0.00                              |
| <b>TOTAL</b>                      | <b>-654,807.48</b>                | <b>324,025.52</b>                    | <b>-216,213.58</b>                         | <b>-546,995.54</b>                |
| Deferred Revenue - CCBF (Gas Tax) | -11,259.19                        | 119,351.00                           | -85,936.33                                 | 22,155.48                         |
| Deferred Revenue - Other          | -22,049.44                        | 0.00                                 | 0.00                                       | -22,049.44                        |
| <b>TOTAL</b>                      | <b>-33,308.63</b>                 | <b>119,351.00</b>                    | <b>-85,936.33</b>                          | <b>106.04</b>                     |
|                                   | -688,116.11                       | 443,376.52                           | -302,149.91                                | -546,889.50                       |

## At Time of Draft

Total Expenses (2026) \$3,239,949

Total Revenues (excluding levy increase) \$3,010,676

Levy Increase \$221,774

Levy Increase % 6.95%

Prior Tax Rate 1.888%

New Tax Rate 2.020%

Impact per \$100K +\$132/year

Share of the \$3.24M municipal budget:

- Public Works: ~41%
- Health / Social / Recreation / Planning: ~25%
- Administration & General Government: ~15%
- Other Expenses: ~9%
- Fire Department: ~6%
- Environmental: ~2%
- Council & Election: ~1%

## Public Works – General

We will move to a budget view that gives both vehicle licensing and fuel as general inclusive lines by department as it reflects true operational cost, is easier for Council budget monitoring, less misleading when equipment usage shifts, and licensing is a static cost – seeing the full some is more transparent. Internally we will continue to monitor the fuel by vehicle for asset lifecycle decisions, and vehicle efficiency.

The Freightliner, RAM and Western Star all saw significant repair bills, exceeding the budget amount last season. The OS can speak to this at the next meeting.

As discussed with Council, the plan is to sell the ARGO and purchase a small boat in 2026.

The structural repair at the garage was completed, and a slightly reduced cost than anticipated. That line has been reduced back down for 2026.

In 2025 we purchased a One-tonne with reserve funding.

The Emergency Preparedness grant provided for increased signage (reducing the average signage budget), including emergency trailers, as well as a drone, and upgrades to the electrical and television in the emergency control area/Council Chambers.

As Council is aware, a recent break-in at the landfill will result in replacement of the door, and materials contained inside, including the recently purchased cell phone booster, solar panel and antennae.

Fire Department

50% of the anticipated Firesmart Grant, both revenue and expense totaling \$7500 have been moved into 2026 as the completion date exceeded year end.

The Fire Department was unable to spend the threshold requested for increase in training due to availability of courses, and no current candidates for succession planning. They will continue to replace bunker suits this year, and purchased the SCBA and rescue van in 2025 as budgeted. A small increase is requested for 2026 for small equipment.

#### Administration

Variance is seen in the administration wages due to the gaps during staff turnover. All departments saw an increase last year in wages due to the collective agreement, and will see a lesser increase this year as well at the contracted percentage.

Last year we budgeted for the replacement of the server, but it was not completed so we will hope to complete that in 2026.

Final billing for the completion of the OP Review process will be included in the 2026 planning figures.

#### Roads – Gravel Application

The OS is requesting additional gravel application, as was the case last year to keep up with the basic road needs, identifying Chiswick, South Shore and River as the main areas. This line has been adjusted up to \$300,000 per this request, and the previously noted future plan for Memorial excluded, pending conversations at the next meeting.

| REVENUE                                |                                      |                      |                      |                        |          | March Draft, 2026  |   |
|--|--------------------------------------|----------------------|----------------------|------------------------|----------|--|---|
| G/L Acct#                              | G/L Name                             | Proposed Budget 2026 | ACTUALS 2025 to date | Prior Year Budget 2025 | % Change | Comments on previous year                                    | Comments on current year  |
| <b>Cemetary Revenue</b>                |                                      |                      |                      |                        |          |  |   |
| 1-3-0000-1000                          | Sale of Plots                        | -\$ 600              | -\$ 600              | -\$ 600                | 0.00%    |  |   |
| 1-3-0000-2000                          | General Revenue - Cemetery           | -\$ 3,000            | -\$ 3,108            | -\$ 3,000              | 0.00%    |  |   |
| <b>General Taxation</b>                |                                      |                      |                      |                        |          |  |   |
| 1-3-1000-1000                          | Residential and Farm                 | -\$ 1,996,653        | -\$ 1,978,217        | -\$ 1,996,653          | -0.67%   |  |   |
| 1-3-1000-2000                          | Commercial & Industrial              |                      |                      |                        | #DIV/0!  |  |   |
| 1-3-1000-4000                          | General - Supplementary Taxes        | -\$ 25,000           | -\$ 31,924           | -\$ 25,000             | 0.00%    |  |   |
| 1-3-1000-5000                          | General - Taxes Written Off          |                      |                      |                        | #DIV/0!  |  |   |
| <b>Taxation School Boards</b>          |                                      |                      |                      |                        |          |  |   |
| 1-3-1100-1000                          | English Public Levy                  | -\$ 198,852          | -\$ 198,852          | -\$ 198,852            | 0.00%    |  |   |
| 1-3-1200-1000                          | French Public Levy                   | -\$ 3,416            | -\$ 3,416            | -\$ 3,416              | 0.00%    |  |   |
| 1-3-1300-1000                          | English Separate Levy                | -\$ 17,435           | -\$ 17,435           | -\$ 17,435             | 0.00%    |  |   |
| 1-3-1400-1000                          | Fench Separate Levy                  | -\$ 13,131           | -\$ 13,131           | -\$ 13,131             | 0.00%    |  |   |
| 1-3-1500-1000                          | Education - Commercial Industrial    | -\$ 10,118           | -\$ 10,118           | -\$ 10,118             | 0.00%    |  |   |
| <b>Unconditional Grants Provincial</b> |                                      |                      |                      |                        |          |  |   |
| 1-3-4200-5120                          | Ontario Municipal Partnership Fund   | -\$ 562,600          | -\$ 562,600          | -\$ 562,600            | 0.00%    | actual   |   |
| <b>Federal Grants</b>                  |                                      |                      |                      |                        |          |  |   |
| 1-3-5100-5720                          | Federal Government                   | -\$ 2,300            | -\$ 2,408            | -\$ 2,300              | 0.00%    |  |   |
| <b>Conditional Grants (Provincial)</b> |                                      |                      |                      |                        |          |  |   |
| 1-3-5200-5200                          | Wolf Damage Grants                   | -\$ 1,000            | -\$ 4,259            | -\$ 1,000              | 0.00%    |  |   |
| 1-3-5200-5220                          | Other Grants                         | \$ -                 | -\$ 82,341           | -\$ 74,000             |          | Nords - Yr 5 of 5 Pioneer Bridge                             |   |
| 1-3-5200-5300                          | Infrastructure Grants                |                      |                      |                        | #DIV/0!  |  |   |
| 1-3-5200-5325                          | Other Provincial Grants              | -\$ 23,500           | -\$ 66,768           | -\$ 66,890             | -64.87%  | 2 fire dept grants totaling \$19K, 47,888 Emerg. Prep        | Fire Grant  |
| 1-3-5200-5355                          | Drainage Grant Revenue               | -\$ 8,000            | -\$ 2,731            | -\$ 8,000              | 0.00%    |  |   |
| 1-3-5200-5356                          | Drainage Recoverable - Owners        |                      |                      |                        | #DIV/0!  |  |   |
| <b>Adminsitration Revenue</b>          |                                      |                      |                      |                        |          |  |   |
| 1-3-6100-1910                          | Rev Re:Mandatory Septic Inspections  |                      | \$ -                 |                        | #DIV/0!  |  |   |
| 1-3-6100-5785                          | Newsletter Advertising               | -\$ 250              | -\$ 120              | -\$ 250                | 0.00%    |  |   |
| 1-3-6100-5786                          | Filming Permits                      | -\$ 100              | -\$ 100              | -\$ 100                | 0.00%    |  |   |
| 1-3-6100-5900                          | Bylaw Enforcement recovery           |                      |                      |                        | #DIV/0!  |  |   |
| 1-3-6100-7770                          | Tax Certificate                      | -\$ 2,500            | -\$ 1,840            | -\$ 2,500              | 0.00%    |  |   |
| 1-3-6100-7800                          | Tax Registration Revenue             | -\$ 2,000            | -\$ 1,850            | -\$ 2,000              | 0.00%    |  |   |
| 1-3-6100-7900                          | Provincial Offences Net Revenue      | -\$ 3,500            | -\$ 3,495            | -\$ 3,500              | 0.00%    |  |   |
| <b>Building Revenue</b>                |                                      |                      |                      |                        |          |  |   |
| 1-3-6200-7240                          | Building Permits                     | -\$ 30,000           | -\$ 33,773           | -\$ 30,000             | 0.00%    |  |   |
| 1-3-6200-7250                          | Transfer from Res - Building Dept    |                      | -\$ 2,316            |                        | #DIV/0!  |  |   |
| <b>Animal Control Revenue</b>          |                                      |                      |                      |                        |          |  |   |
| 1-3-6300-7210                          | Dog Taxes Collected                  | -\$ 1,500            | -\$ 1,490            | -\$ 1,500              | 0.00%    |  |   |
| 1-3-6300-7220                          | Dog Taxes Collect. By Animal Control |                      |                      |                        | #DIV/0!  |  |   |
| 1-3-6300-7400                          | Pound Fees and Fines                 |                      | -\$ 280              |                        | #DIV/0!  |  |   |
| <b>Roads Revenue</b>                   |                                      |                      |                      |                        |          |  |   |
| 1-3-6400-7740                          | Roads Revenue                        | -\$ 5,000            | -\$ 750              | -\$ 10,000             | -50.00%  | has been used in past for sale of vehicles, entrance permits | Adjusted down in anticipation of building downturn, and actuals |

|                                |                                     |                      |                      |                      |               |             |
|--------------------------------|-------------------------------------|----------------------|----------------------|----------------------|---------------|-------------|
| 1-3-6400-7760                  | Aggregate Resources Revenue         | -\$ 6,000            | -\$ 4,476            | -\$ 6,000            | 0.00%         |             |
| <b>Fire Department Revenue</b> |                                     |                      |                      |                      |               |             |
| 1-3-6500-5795                  | Fire Dept Revenue                   |                      | -\$ 171              |                      | #DIV/0!       |             |
| <b>Recreation Revenue</b>      |                                     |                      |                      |                      |               |             |
| 1-3-6600-5745                  | Recreation Revenue                  |                      | -\$ 195              |                      | #DIV/0!       |             |
| <b>Environmental Revenue</b>   |                                     |                      |                      |                      |               |             |
| 1-3-6700-7535                  | Recycling Revenue                   | -\$ 5,000            | -\$ 5,345            | -\$ 5,000            | 0.00%         |             |
| 1-3-6700-7540                  | Tipping Fees                        | -\$ 7,000            | -\$ 8,308            | -\$ 7,000            | 0.00%         |             |
| 1-3-6700-7542                  | Electronics Removal                 |                      |                      |                      | #DIV/0!       |             |
| 1-3-6700-7545                  | Scrap Metal Removal                 | -\$ 2,500            | -\$ 1,623            | -\$ 2,500            | 0.00%         |             |
| <b>Planning Revenue</b>        |                                     |                      |                      |                      |               |             |
| 1-3-6800-7780                  | Zoning Fees                         | -\$ 3,500            | \$ -                 | -\$ 3,500            | 0.00%         |             |
| 1-3-6800-7781                  | Deposits - Zoning By-Law Fees       |                      | \$ -                 |                      | #DIV/0!       |             |
| 1-3-6800-7782                  | Recoverable Planning Expenses       |                      |                      |                      | #DIV/0!       |             |
| 1-3-6800-7785                  | Severance Application Fees          | -\$ 12,000           | -\$ 11,036           | -\$ 12,000           | 0.00%         |             |
| 1-3-6800-7795                  | Minor Variance Fees                 | -\$ 1,000            | -\$ 750              | -\$ 1,000            | 0.00%         |             |
| 1-3-6800-7800                  | Admin Fees - Road Allowances        |                      | -\$ 500              |                      | #DIV/0!       |             |
| 1-3-6800-7805                  | Deposits - Lakeshore Road Allowance |                      | -\$ 1,006            |                      | #DIV/0!       |             |
| 1-3-6800-7810                  | Frontage Fees                       | -\$ 5,000            | -\$ 5,894            | -\$ 5,000            | 0.00%         |             |
| 1-3-6800-7820                  | Planning Fees                       | -\$ 1,500            | \$ -                 | -\$ 1,500            | 0.00%         |             |
| <b>Other Revenue</b>           |                                     |                      |                      |                      |               |             |
| 1-3-8000-5000                  | Interest Income                     | -\$ 8,000            | -\$ 18,793           | -\$ 8,000            | 0.00%         |             |
| 1-3-8000-7510                  | Penalties - Current Taxes           | -\$ 18,000           | -\$ 20,317           | -\$ 18,000           | 0.00%         |             |
| 1-3-8000-7520                  | Interest - Tax Arrears              | -\$ 19,000           | -\$ 18,059           | -\$ 19,000           | 0.00%         |             |
| 1-3-8000-9100                  | Other Revenue                       | -\$ 19,221           | -\$ 40,398           | -\$ 19,221           | 0.00%         | WSIB REBATE |
| 1-3-8000-9905                  | Cont. from Reserves - Working Funds |                      | -\$ 15,000           | -\$ 15,000           | -100.00%      |             |
| 1-3-8000-9915                  | Cont. from Capital Fund             |                      |                      |                      | #DIV/0!       |             |
| 1-3-8000-9920                  | Cont. from Reserves - Rd Equip      |                      |                      |                      | #DIV/0!       |             |
| 1-3-8000-9921                  | Cont from Reserves - Roads Exp      |                      |                      |                      | #DIV/0!       |             |
| 1-3-8000-9955                  | Contribution from Reserve - Gas Tax |                      |                      |                      | #DIV/0!       |             |
| 1-3-8000-9960                  | Contribution from reserves - FD     |                      |                      |                      | #DIV/0!       |             |
| 1-3-8000-9977                  | Cont from Res for Emerg. Planning   |                      |                      |                      | #DIV/0!       |             |
|                                | Cont from Res - Plan Review         |                      | -\$ 15,000           | -\$ 15,000           | -100.00%      |             |
|                                | Cont from Res -Levy                 |                      | -\$ 20,000           | -\$ 20,000           |               |             |
|                                | Cont from Res - Efficiencies        |                      |                      |                      |               |             |
|                                | <b>TOTAL REVENUE</b>                | <b>-\$ 3,018,176</b> | <b>-\$ 3,210,793</b> | <b>-\$ 3,190,566</b> | <b>-5.40%</b> |             |

**Budget Summary**

March Draft, 2026

|                               | Proposed Budget 2026 | ACTUALS 2025 to date | Prior Year Budget 2025 | % Change between budget yrs | Projected 2026       | Projected 2027       |
|-------------------------------|----------------------|----------------------|------------------------|-----------------------------|----------------------|----------------------|
| <b>REVENUE</b>                | <b>-\$ 3,018,176</b> | <b>-\$ 3,210,793</b> | <b>-\$ 3,190,566</b>   | <b>-5.40%</b>               | <b>-\$ 2,745,108</b> | <b>-\$ 2,786,910</b> |
| <b>EXPENSES</b>               |                      |                      |                        |                             |                      |                      |
| Fire Dept                     | \$ 182,055           | \$ 137,688           | \$ 178,272             | 2.12%                       | \$ 173,454           | \$ 174,878           |
| Public Works                  | \$ 1,344,712         | \$ 1,228,364         | \$ 1,378,148           | -2.43%                      | \$ 1,221,441         | \$ 1,233,656         |
| Council & Election            | \$ 40,000            | \$ 37,172            | \$ 32,000              | 25.00%                      | \$ 53,550            | \$ 42,550            |
| Admin and Gen Govt            | \$ 492,320           | \$ 473,127           | \$ 478,404             | 2.91%                       | \$ 499,214           | \$ 504,206           |
| Environmental                 | \$ 75,251            | \$ 66,234            | \$ 73,701              | 2.10%                       | \$ 76,004            | \$ 76,764            |
| Health/Social/Recreation/Plan | \$ 802,167           | \$ 769,166           | \$ 769,541             | 4.24%                       | \$ 584,214           | \$ 579,632           |
| Other Expenses                | \$ 303,444           | \$ 221,053           | \$ 283,980             | 6.85%                       | \$ 306,473           | \$ 309,532           |
| <b>Total Expenses</b>         | <b>\$ 3,239,949</b>  | <b>\$ 2,932,804</b>  | <b>\$ 3,194,045</b>    | <b>40.80%</b>               | <b>\$ 2,914,349</b>  | <b>\$ 2,921,217</b>  |
| <b>(Surplus)/Deficit</b>      | <b>\$ 221,774</b>    | <b>-\$ 277,989</b>   | <b>\$ 3,477</b>        |                             | <b>\$ 169,241</b>    | <b>\$ 134,307</b>    |

**Transfers into Reserves Summary:**

|  |               |
|--|---------------|
| Transfer to Reserves for Broadband     | -             |
| Transfer to Reserves Fire Dept         | 21,000        |
| Reserve for Future road needs          | 21,000        |
| Trsfr to Reserves Landfill Closure     | 10,400        |
| Transfer to Reserves for Working Funds | -             |
| Trsf to Reserves for Equipment         | 32,500        |
| Trsf to Reserves elections             | -             |
| Trsf for Integrity Commissioner        | -             |
| Trsf to Property Clean up Reserves     | -             |
| Trsf to Plan review                    | 10,000        |
|  | <u>94,900</u> |

As per budget policy, contribute, at a minimum of, 5% of previous year tax levy into capital expenditures; current year or reserves

|                     |               |
|---------------------|---------------|
| Prior Year tax levy | (1,978,217)   |
| times 5%            | <b>98,911</b> |

NOTES:



**Corporation of Township of Chisholm**

**Board Levies - Budget 2026**

Actual (A) / Contribution (C) / Estimate (E)

|   | <b>2026</b>    | <b>2025</b>    | <b>Inc./</b> (Dec.) | <b>% Inc./</b> (Dec.) | <b>How is Levy Calculated?</b>                                 |
|---|----------------|----------------|---------------------|-----------------------|--|
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| Powassan & District Union Library Board                 | 41,784 A       | 28,548         | 13,236              | 46.4%                 | based on current budget draft;                                 |
|   | <b>692,737</b> | <b>649,842</b> | <b>42,894</b>       | <b>6.6%</b>           | not finalized.   |

**Total**

**Note:**

**Budget Prep**

**March Draft, 2026**

**Department: 1-3-0100- Council**

| <b>G/L Acct#</b> | <b>G/L Name</b>                | <b>Proposed Budget 2026</b> | <b>ACTUALS 2025 to date</b> | <b>Proposed Budget 2025</b> | <b>% Change</b> | <b>Comments</b> |
|------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------|-----------------|
| 1110             | Remuneration - Meetings        | \$ 23,000                   | \$ 25,425                   | \$ 23,000                   | 0.00%           |                 |
| 1112             | Remuneration - Conferences     | \$ 3,800                    | \$ 3,520                    | \$ 3,800                    | 0.00%           | AMO(1)          |
| 1120             | Travel and Conferences         | \$ 3,000                    | \$ 6,359                    | \$ 3,000                    | 0.00%           |                 |
| 1130             | Other Expenses                 | \$ 500                      | \$ 385                      | \$ 500                      | 0.00%           |                 |
| 1141             | CPP premium                    | \$ 800                      | \$ 615                      | \$ 800                      | 0.00%           |                 |
| 1150             | EHT premium                    | \$ 600                      | \$ 564                      | \$ 600                      | 0.00%           |                 |
| 1160             | Integrity Commissioner         | \$ 300                      | \$ 305                      | \$ 300                      | 0.00%           | annual retainer |
| NEW              | Trsf to Integrity Comm Reserve |                             |                             |                             | #DIV/0!         |                 |
| <b>TOTALS</b>    |                                | <b>\$ 32,000</b>            | <b>\$ 37,172</b>            | <b>\$ 32,000</b>            | <b>0.00%</b>    |                 |

**Department: 1-3-0200- Elections**

| <b>G/L Acct#</b> | <b>G/L Name</b>               | <b>Proposed Budget 2026</b> | <b>ACTUALS 2025 to date</b> | <b>Proposed Budget 2025</b> | <b>% Change</b> | <b>Comments</b>                               |
|------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------|---|
| 1310             | Remuneration - Election Staff | \$ 1,000                    |                             | \$ -                        | #DIV/0!         | Anticipated in person voting 2026             |
|                  | Vendor                        | \$ 5,000                    |                             | \$ -                        |                 | voter view, datafix, ballot producer          |
| 1320             | Supplies and Services         | \$ 2,000                    |                             | \$ -                        | #DIV/0!         | includes materials for in person, and by mail |
| 1330             | Trsf to Election Reserve      | \$ -                        | \$ -                        | \$ -                        |                 |   |
| <b>TOTALS</b>    |                               | <b>\$ 8,000</b>             | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>#DIV/0!</b>  |   |

|               |                  |                  |                  |               |
|---------------|------------------|------------------|------------------|---------------|
| <b>TOTALS</b> | <b>\$ 40,000</b> | <b>\$ 37,172</b> | <b>\$ 32,000</b> | <b>25.00%</b> |
|---------------|------------------|------------------|------------------|---------------|

| Department: 1-4-0300 Admin     |                                   |                      |                      |                   |              |  |                   |
|--------------------------------|-----------------------------------|----------------------|----------------------|-------------------|--------------|--|-------------------|
| G/L Acct#                      | G/L Name                          | Proposed Budget 2026 | ACTUALS 2025 to date | Budget 2025       | % Change     | Comments   | Comments          |
| 1141                           | CPP Premium                       | \$ 11,260            | \$ 11,272            | \$ 10,951         | 2.82%        |  |                   |
| 1410                           | Salaries Admin                    | \$ 275,142           | \$ 249,648           | \$ 268,172        | 2.60%        | Collective Agreement adjustment                    |                   |
| 1430                           | Training                          | \$ 1,000             | \$ 4,664             | \$ 1,000          | 0.00%        |  |                   |
| 1440                           | Travel Conferences & Other        | \$ 1,000             | \$ 2,923             | \$ 1,000          | 0.00%        | AMO,   |                   |
| 1460                           | EI Premium                        | \$ 6,065             | \$ 4,661             | \$ 5,938          | 2.13%        |  |                   |
| 1470                           | EHT Premiums                      | \$ 5,268             | \$ 4,839             | \$ 5,132          | 2.65%        |  |                   |
| 1476                           | OMERS                             | \$ 18,999            | \$ 20,073            | \$ 18,531         | 2.52%        |  |                   |
| 1480                           | Group Insurance Benefits          | \$ 15,138            | \$ 14,807            | \$ 15,138         | 0.00%        |  |                   |
| 1485                           | Health and Safety                 | \$ 100               | \$ 829               | \$ 100            | 0.00%        |  |                   |
| 1490                           | WSIB Premiums                     | \$ 8,780             | \$ 8,119             | \$ 8,553          | 2.65%        |  |                   |
| 1498                           | Office Expenses                   | \$ 10,000            | \$ 7,504             | \$ 10,000         | 0.00%        |  |                   |
| 1520                           | Insurance                         | \$ 42,941            | \$ 39,760            | \$ 39,760         | 8.00%        | 2025 8%  | 2026 projected 8% |
| 1530                           | Contracted Office Services        | \$ 3,400             | \$ 3,438             | \$ 3,400          | 0.00%        |  |                   |
| 1540                           | Computer Software Expenses        | \$ 14,000            | \$ 16,535            | \$ 14,000         | 0.00%        | included camera upgrades                           |                   |
| 1610                           | Office Supplies                   | \$ 5,000             | \$ 4,828             | \$ 5,000          | 0.00%        |  |                   |
| 1620                           | Telephone, Fax, Teleconference    | \$ 7,500             | \$ 10,053            | \$ 7,500          | 0.00%        |  |                   |
| 1621                           | Cell phone                        | \$ 1,000             | \$ 902               | \$ 1,000          | 0.00%        |  |                   |
| 1630                           | Postage                           | \$ 3,500             | \$ 4,995             | \$ 3,500          | 0.00%        |  |                   |
| 1660                           | Sub and Magazines                 | \$ 3,000             | \$ 4,398             | \$ 3,000          | 0.00%        |  |                   |
| 1710                           | Office Equipment                  | \$ 1,000             | \$ 241               | \$ 1,000          | 0.00%        |  |                   |
| 1720                           | Computer Equipment                | \$ 500               | \$ 108               | \$ 500            | 0.00%        |  |                   |
| 1735                           | Miscellaneous                     | \$ -                 | \$ 648               | \$ -              | #DIV/0!      |  |                   |
| Department: 1-4-0400- Gen Govt |                                   |                      |                      |                   |              |  |                   |
| G/L Acct#                      | G/L Name                          | Proposed Budget 2026 | ACTUALS 2025 to date | Budget 2025       | % Change     | Comments   | Comments          |
| NEW                            | Asset Mgmt consulting             |                      | \$ -                 |                   |              |  |                   |
| 1670                           | Audit Fees                        | \$ 19,000            | \$ 18,782            | \$ 17,000         | 11.76%       |  | increased         |
| 1675                           | Tax Registration Expenses         | \$ 1,500             | \$ 1,541             | \$ 1,500          | 0.00%        |  |                   |
| 1680                           | Legal Fees                        | \$ 3,000             | \$ 269               | \$ 3,000          | 0.00%        | limited requirement for legal consultation         |                   |
| 1690                           | Advertising                       | \$ 500               | \$ 178               | \$ 500            | 0.00%        |  |                   |
| 1720                           | Receptions                        | \$ -                 | \$ 1,113             | \$ -              | #DIV/0!      | retirement, christmas luncheon                     |                   |
| 1740                           | Interest Expense (Operating Loan) |                      |                      |                   | #DIV/0!      |  |                   |
| 1750                           | Bank Charges                      | \$ 2,000             | \$ 1,911             | \$ 2,000          | 0.00%        |  |                   |
| 1800                           | Awards and Recognition            | \$ 1,000             | \$ 2,600             | \$ 1,000          | 0.00%        | 3 x years of service recognition, replacement sign |                   |
| 1810                           | General Donations                 | \$ 1,600             | \$ 1,395             | \$ 1,600          | 0.00%        |  |                   |
| 2770                           | Property Assessment (MPAC)        | \$ 26,628            | \$ 26,695            | \$ 26,628         | 0.00%        |  |                   |
| 2805                           | Website                           | \$ 2,500             | \$ 3,398             | \$ 2,000          | 25.00%       | mandatory updates, not recurring                   |                   |
| 5330                           | One time Efficiencies             |                      | \$ -                 |                   | #DIV/0!      |  |                   |
|                                | Transfer to Levy Reserve          |                      | \$ -                 |                   |              |  |                   |
|                                | <b>TOTALS</b>                     | <b>\$ 492,320</b>    | <b>\$ 473,127</b>    | <b>\$ 478,404</b> | <b>2.91%</b> |  |                   |

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Department: 1-4-0500- Fire Dept.

| G/L Acct#     | G/L Name                    | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments  | Comments  |
|---------------|-----------------------------|----------------------|----------------------|----------------------|--------------|---|---|
| 1141          | CPP                         | \$ 800               | \$ 764               | \$ 800               |              |   |   |
| 1460          | EI                          |                      |                      |                      |              |   |   |
| 1476          | OMERS                       | \$ 1,200             | \$ 1,183             | \$ 1,200             |              |   |   |
| 1480          | EHT                         | \$ 275               | \$ 321               | \$ 275               | 0.00%        |   |   |
| 2125          | Materials and Supplies      | \$ 1,200             | \$ 1,803             | \$ 1,200             | 0.00%        |   |   |
| 2130          | Building Maintenance        | \$ 2,000             | \$ 546               | \$ 1,500             | 33.33%       | lighting in small bay completed 2026  |   |
| 2135          | Communications              | \$ 5,500             | \$ 4,405             | \$ 5,500             | 0.00%        | dispatch services, text paging, radio frequency   |   |
| 2140          | Training                    | \$ 11,950            | \$ 3,049             | \$ 11,950            | 0.00%        | increased training for regulation, DZ testing   |   |
| 2145          | Insurance                   | \$ 30,823            | \$ 28,541            | \$ 28,540            | 8.00%        | 8% for 2025   | projected 8% for budget purposes                          |
| 2146          | WSIB                        | \$ 7,500             | \$ 8,521             | \$ 7,500             | 0.00%        |   |   |
| 2150          | Equipment Maintenance       | \$ 12,000            | \$ 9,476             | \$ 12,000            | 0.00%        |   |   |
| 2155          | Fire Agreement - MNR        | \$ 189               | \$ 200               | \$ 189               | 0.00%        |   |   |
| 2157          | Heavy Extracation           | \$ 1,200             | \$ -                 | \$ 1,200             | 0.00%        |   |   |
| 2160          | Health and Safety           | \$ 10,500            | \$ 7,782             | \$ 10,500            | 0.00%        | increasing frequency of cleaning bunker suits, includes grant for cancer prevention PPE \$4K                                      |   |
| 2165          | Radio Equipment             | \$ 2,500             | \$ 1,258             | \$ 2,500             | 0.00%        |   |   |
| 2180          | Gas and Oil                 | \$ 2,700             | \$ 2,182             | \$ 2,700             | 0.00%        |   |   |
| 2185          | Clothing                    | \$ 3,500             | \$ 130               | \$ 3,500             | 0.00%        |   |   |
| 2190          | Travel and Conferences      | \$ 3,500             | \$ 1,364             | \$ 3,500             | 0.00%        | increase travel for increased training  |   |
| 2192          | Per Diem                    | \$ 4,500             | \$ 3,975             | \$ 4,500             | 0.00%        | increased training  |   |
| 2195          | Salaries (points)           | \$ 9,750             | \$ 9,750             | \$ 9,750             | 0.00%        |   |   |
| 2200          | Honorarium                  | \$ 18,243            | \$ 18,171            | \$ 18,243            | 0.00%        |   |   |
| 2210          | Fire Fighter Recognition    | \$ 2,100             | \$ -                 | \$ 2,100             | 0.00%        |   |   |
| 2230          | Memberships & Subscriptions | \$ 425               | \$ 635               | \$ 425               | 0.00%        |   |   |
| 2235          | Heat and Hydro              | \$ 6,000             | \$ 6,058             | \$ 6,000             | 0.00%        |   |   |
| 2240          | Fire Prevention             | \$ 18,700            | \$ 5,077             | \$ 18,700            | 0.00%        | includes fire smart grant of \$15K plus firesmart program \$2K, Burnpermits.com, prevention materials, local fire smart committee | Firesmart grant \$16,000, burn permits increase requested |
| 2245          | Small Equipment             | \$ 4,000             | \$ 1,495             | \$ 3,000             | 33.33%       |   |   |
| 2250          | Transfer to Reserves        | \$ 21,000            | \$ 21,000            | \$ 21,000            | 0.00%        |   |   |
| 2255          | Capital Expenditures        |                      |                      |                      | #DIV/0!      | moved to capital budget   |   |
| <b>TOTALS</b> |                             | <b>\$ 182,055</b>    | <b>\$ 137,688</b>    | <b>\$ 178,272</b>    | <b>2.12%</b> |   |   |

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| Department: 1-4-0700 - Conservation Authority    |                                       |                      |                      |                      |              |  |                  | Projected 2026   | Projected 2027 | Comments |
|--|---------------------------------------|----------------------|----------------------|----------------------|--------------|--|------------------|------------------|----------------|----------|
| G/L Acct#  | G/L Name                              | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                                     |                  |                  |                |          |
| 2310   | Conservation Authority Levy           | \$ 14,684            | \$ 14,499            | \$ 14,499            | 1.28%        | actual                                       | \$ 14,831        | \$ 14,979        |                |          |
| 2350   | Mand. Septic Inspection Fees          |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 2400   | Source Water Protection               |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 2775   | GIS                                   | \$ 10,000            | \$ 8,951             | \$ 10,000            | 0.00%        | includes CPI increase and building module    | \$ 10,100        | \$ 10,201        |                |          |
| 2776   | Transfer to Reserves for GIS          |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| <b>TOTALS</b>                                    |                                       | <b>\$ 24,684</b>     | <b>\$ 23,450</b>     | <b>\$ 24,499</b>     | <b>0.76%</b> |  | <b>\$ 24,931</b> | <b>\$ 25,180</b> |                |          |
|  |                                       |                      |                      |                      |              |  | \$ -             | \$ -             |                |          |
| Department: 1-4-0800- Building ByLaw Enforcement |                                       |                      |                      |                      |              |  |                  | Projected 2026   | Projected 2027 | Comments |
| G/L Acct#  | G/L Name                              | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                                     |                  |                  |                |          |
| 1141   | ByLaw Enforcement - CPP               | \$ -                 | \$ -                 | \$ -                 | #DIV/0!      | zero - contract with Bonfield                | \$ -             | \$ -             |                |          |
| 1460   | ByLaw Enforcement - EI                | \$ -                 | \$ -                 | \$ -                 | #DIV/0!      | zero - contract with Bonfield                | \$ -             | \$ -             |                |          |
| 2410   | Building Inspection Salaries          | \$ 15,000            | \$ 16,815            | \$ 15,000            | 0.00%        | can use building reserves to offset overages | \$ 15,150        | \$ 15,302        |                |          |
| 2420   | Building Inspection Other Exp.        | \$ 5,000             | \$ 12,864            | \$ 5,000             | 0.00%        | can use building reserves to offset overages | \$ 5,050         | \$ 5,101         |                |          |
| 2430   | Transfer to Reserve for Building Dept |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 2450   | ByLaw Enforcement - WSIB              | \$ -                 | \$ -                 | \$ -                 | #DIV/0!      | zero - contract with Bonfield                | \$ -             | \$ -             |                |          |
| 2710   | ByLaw Enforcement Officer             | \$ 7,500             | \$ -                 | \$ 7,500             | 0.00%        | contract with Bonfield                       | \$ 7,575         | \$ 7,651         |                |          |
| 2720   | ByLaw Enforcement Other Exp           | \$ 1,500             | \$ -                 | \$ 1,500             | 0.00%        |  | \$ 1,515         | \$ 1,530         |                |          |
| 2750   | ByLaw Enforcement - EHT               | \$ -                 | \$ -                 | \$ -                 | #DIV/0!      | zero - contract with Bonfield                | \$ -             | \$ -             |                |          |
| 3000   | Property Cleanup costs                |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 3001   | Property Cleanup Cost Reserves        |                      |                      |                      |              |  | \$ -             | \$ -             |                |          |
| <b>TOTALS</b>                                    |                                       | <b>\$ 29,000</b>     | <b>\$ 29,679</b>     | <b>\$ 29,000</b>     | <b>0.00%</b> |  | <b>\$ 29,290</b> | <b>\$ 29,583</b> |                |          |
|  |                                       |                      |                      |                      |              |  | \$ -             | \$ -             |                |          |
|  |                                       |                      |                      |                      |              |  | \$ -             | \$ -             |                |          |
| Department: 1-4-0900- Animal Control Canine      |                                       |                      |                      |                      |              |  |                  | Projected 2026   | Projected 2027 | Comments |
| G/L Acct#  | G/L Name                              | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                                     |                  |                  |                |          |
| 2510   | Wages                                 | \$ 1,500             | \$ 1,625             | \$ 1,500             | 0.00%        |  | \$ 1,515         | \$ 1,530         |                |          |
| 2520   | Supplies and Other                    | \$ 500               | \$ 808               | \$ 500               | 0.00%        |  | \$ 505           | \$ 510           |                |          |
| 2530   | Live Stock Evaluator-Other Exp        |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 2540   | Live stock Evaluator                  |                      | \$ -                 |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| 2555   | Veterinary Unit Representative        |                      |                      |                      | #DIV/0!      |  | \$ -             | \$ -             |                |          |
| <b>TOTALS</b>                                    |                                       | <b>\$ 2,000</b>      | <b>\$ 2,433</b>      | <b>\$ 2,000</b>      | <b>0.00%</b> |  | <b>\$ 2,020</b>  | <b>\$ 2,040</b>  |                |          |
|  |                                       |                      |                      |                      |              |  |                  |                  |                |          |
| Department: 1-4-0901- Animal Control Livestock   |                                       |                      |                      |                      |              |  |                  | Projected 2026   | Projected 2027 | Comments |



|      |                                 |                   |                   |                   |              |        |                   |                   |  |
|------|---------------------------------|-------------------|-------------------|-------------------|--------------|--------|-------------------|-------------------|--|
| 0025 | JEPP Grant Expenditures         |                   |                   |                   | #DIV/0!      |        | \$ -              | \$ -              |  |
| 0040 | Costs Re 911 contract           | \$ 680            | \$ 736            | \$ 680            | 0.00%        |        | \$ 687            | \$ 694            |  |
| 0045 | Police Service Board Expenses   | 3182              | 1404              | 3182              | 0.00%        | Actual | \$ 3,214          | \$ 3,246          |  |
| 0050 | Policing Costs                  | 194548            | 127767            | 175269            | 11.00%       |        | \$ 196,493        | \$ 198,458        |  |
| 0060 | Wistiwasing Watershed Mgmt Comm |                   |                   |                   | #DIV/0!      |        | \$ -              | \$ -              |  |
| 1460 | Fence Viewing EI                |                   |                   |                   | #DIV/0!      |        | \$ -              | \$ -              |  |
| 1500 | Fence Viewing Expenses          |                   |                   |                   | #DIV/0!      |        | \$ -              | \$ -              |  |
|      | <b>TOTAL</b>                    | <b>\$ 246,510</b> | <b>\$ 162,658</b> | <b>\$ 227,231</b> | <b>8.48%</b> |        | <b>\$ 248,975</b> | <b>\$ 251,465</b> |  |
|      | <b>TOTALS</b>                   | <b>\$ 303,444</b> | <b>\$ 221,053</b> | <b>\$ 283,980</b> | <b>6.85%</b> |        | <b>\$ 306,473</b> | <b>\$ 309,532</b> |  |

Budget Prep

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Department: 1-4-1100- Public Works

| G/L Acct# | G/L Name                          | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change | Comments - 2025  | Comments 2026                                  |
|-----------|-----------------------------------|----------------------|----------------------|----------------------|----------|--|--|
| 1141      | CPP                               | \$ 20,869            | \$ 19,849            | \$ 20,049            | 4.09%    |  |  |
| 1460      | EI                                | \$ 7,485             | \$ 7,128             | \$ 7,200             | 3.96%    |  |  |
| 1476      | Benefits - OMERS                  | \$ 31,844            | \$ 33,251            | \$ 30,604            | 4.05%    |  |  |
| 3110      | Wages                             | \$ 364,318           | \$ 368,505           | \$ 350,547           | 3.93%    | collective agreement adjustment, departing employee      | Collective agreement 4%                        |
| 3115      | Gravel                            | \$ 20,000            | \$ 14,839            | \$ 20,000            | 0.00%    |  |  |
| 3116      | Sand and Salt                     | \$ 70,000            | \$ 87,138            | \$ 70,000            | 0.00%    |  |  |
| 3117      | Calcium                           | \$ 98,052            | \$ 99,672            | \$ 98,052            | 0.00%    |  |  |
| 3118      | Culverts                          | \$ 15,000            | \$ 3,006             | \$ 15,000            | 0.00%    |  |  |
| 3119      | Cold Mix/Crushed Asphalt          | \$ 4,500             | \$ 4,653             | \$ 4,500             | 0.00%    |  |  |
| 3120      | Materials - Shop & Supplies       | \$ 12,000            | \$ 12,848            | \$ 12,000            | 0.00%    |  |  |
| 3121      | Small Equipment Repairs           | \$ 3,000             | \$ 2,999             | \$ 3,000             | 0.00%    |  |  |
| 3122      | Advertising/Courier               | \$ 500               | \$ -                 | \$ 500               | 0.00%    |  |  |
| 3125      | Memberships & Subscriptions       | \$ 950               | \$ 228               | \$ 950               | 0.00%    | good roads, almaguin roads supers, nipissing road supers | we cancelled unnecessary subscriptions in 2025 |
| 3130      | Equipment Rentals                 | \$ 30,000            | \$ 25,165            | \$ 30,000            | 0.00%    |  |  |
| 3150      | Garage Furnace Fuel               | \$ 10,000            | \$ 10,160            | \$ 10,000            | 0.00%    |  |  |
| 3160      | Garage - Main Building            | \$ 15,000            | \$ 8,140             | \$ 15,000            | 0.00%    | Structural repair cost, garage 2025                      | Budget reduced back                            |
| 3165      | Computer Expenses                 | \$ -                 | \$ -                 | \$ -                 | #DIV/0!  |  |  |
| 3210      | Grader Expenses - Blades          |                      | \$ -                 |                      | #DIV/0!  |  |  |
| 3211      | Grader Fuel                       | \$ 18,000            | \$ 11,478            | \$ 18,000            | 0.00%    |  |  |
| 3212      | Grader Parts and Repairs          | \$ 10,000            | \$ 10,753            | \$ 10,000            | 0.00%    |  |  |
| 3220      | 24 Western Star License           | \$ 1,841             | \$ 1,841             | \$ 1,841             | 0.00%    |  |  |
| 3221      | 24 Western Star Fuel              | \$ 6,000             | \$ 13,779            | \$ 6,000             | 0.00%    |  |  |
| 3222      | 24 Western Star Parts and Repairs | \$ 5,000             | \$ 13,745            | \$ 5,000             | 0.00%    |  |  |
| 3225      | 05 Western Star License           | \$ 1,691             | \$ 1,723             | \$ 1,691             | 0.00%    |  |  |
| 3226      | 05 Western Star Fuel              | \$ 10,000            | \$ 3,007             | \$ 10,000            | 0.00%    |  |  |
| 3227      | 05 Western Star Part and Repairs  | \$ 10,000            | \$ 13,745            | \$ 10,000            | 0.00%    |  |  |
| 3241      | Backhoe Fuel                      | \$ 5,500             | \$ 5,546             | \$ 5,500             | 0.00%    |  |  |
| 3242      | Backhoe Parts and Repairs         | \$ 7,500             | \$ 8,678             | \$ 7,500             | 0.00%    | bristles replaced on sweeper this year                   |  |
| 3255      | GMC 2019 licence                  |                      | \$ -                 |                      | #DIV/0!  |  |  |
| 3256      | GMC 2019 Fuel                     | \$ 7,000             | \$ 7,292             | \$ 7,000             | 0.00%    |  |  |
| 3257      | GMC 2019                          | \$ 4,000             | \$ 7,758             | \$ 4,000             | 0.00%    | alignment needed because tires were wearing unevenly     |  |
| 3260      | RAM 2024 pick-up licence          | \$ 288               | \$ 265               | \$ 288               | 0.00%    | budget lines previously assoc. to 2015 GMC               |  |
| 3261      | RAM Fuel 2024                     | \$ 1,500             | \$ 6,888             | \$ 1,500             | 0.00%    |  |  |
| 3262      | RAM Parts & Repairs 2024          | \$ -                 | \$ 7,338             | \$ -                 | #DIV/0!  |  |  |
| 3270      | Freightliner Expense Licence      | \$ 2,144             | \$ 2,144             | \$ 2,144             | 0.00%    |  |  |
| 3271      | Freightliner Fuel                 | \$ 10,000            | \$ 11,881            | \$ 10,000            | 0.00%    |  |  |
| 3272      | Freightliner Parts & Repairs      | \$ 8,000             | \$ 18,055            | \$ 8,000             | 0.00%    | Considerable repairs                                     |  |
| 3273      | Argo Expenses                     | \$ 500               | \$ -                 | \$ 500               | 0.00%    |  |  |
| 3275      | Tractor Fuel                      | \$ 1,000             | \$ 644               | \$ 1,000             | 0.00%    |  |  |
| 3276      | Tractor repairs                   | \$ 1,000             | \$ 1,942             | \$ 1,000             | 0.00%    |  |  |
| 3280      | Excavator                         |                      |                      |                      | #DIV/0!  |  |  |
| 3281      | Excavator Fuel                    | \$ 8,500             | \$ 1,532             | \$ 8,500             | 0.00%    |  |  |
| 3282      | Excavator Parts & Repairs         | \$ 5,000             | \$ 3,085             | \$ 5,000             | 0.00%    |  |  |
| 3660      | Benefits Group Insurance          | \$ 18,920            | \$ 23,318            | \$ 18,920            | 0.00%    |  |  |
| 3690      | EHT Premiums                      | \$ 7,036             | \$ 7,228             | \$ 6,767             | 3.97%    |  |  |

|      |  |                     |                     |                     |               |   |
|------|--|---------------------|---------------------|---------------------|---------------|---|
| 3700 | WSIB Premiums                          | \$ 11,727           | \$ 12,046           | \$ 11,279           | 3.97%         |   |
| 3710 | Garage Telephone                       | \$ 1,300            | \$ 1,279            | \$ 500              | 160.00%       | public works staff (2) cell phone reimbursement             |
| 3720 | Garage Hydro                           | \$ 4,000            | \$ 4,467            | \$ 3,000            | 33.33%        |   |
| 3725 | Travel                                 | \$ 2,500            | \$ 769              | \$ 2,500            | 0.00%         |   |
| 3730 | Conferences & Training                 | \$ 4,000            | \$ 5,048            | \$ 4,000            | 0.00%         |   |
| 3740 | Plans and Studies                      | \$ 1,000            | \$ -                | \$ 1,000            | 0.00%         |   |
| 3745 | Engineering Costs - Misc.              | \$ 11,000           | \$ 7,632            | \$ 11,000           | 0.00%         |   |
| 3746 | Costs Re Road Assess. Program          |                     |                     |                     | #DIV/0!       |   |
| 3750 | Insurance                              | \$ 47,467           | \$ 43,951           | \$ 43,951           | 8.00%         | final 8% increase   |
| 3760 | Signage                                | \$ 3,000            | \$ 848              | \$ 3,000            | 0.00%         | projected 8% for upcoming year                              |
| 3765 | Health and Safety                      | \$ 9,000            | \$ 9,421            | \$ 9,000            | 0.00%         |   |
| 3770 | Clothing & Boot Allowance              | \$ 3,750            | \$ 4,685            | \$ 3,250            | 15.38%        | increased full-time staff by \$150 2025, departing employee |
| 3810 | Long Term Principal                    | \$ 168,047          | \$ 167,420          | \$ 168,047          | 0.00%         |   |
| 3915 | Long Term Loans Interest               | \$ 35,420           | \$ 36,103           | \$ 35,420           | 0.00%         |   |
| 4320 | Trsf to Reserves for Equipment         | \$ 32,500           | \$ 32,500           | \$ 32,500           | 0.00%         |   |
| 4405 | Bridge/Culvert Repairs                 | \$ -                | \$ -                | \$ -                | #DIV/0!       |   |
| 4415 | Road Patching                          |                     | \$ -                |                     | #DIV/0!       |   |
| 4430 | Costs Re Aggregate pits                | \$ 1,000            | \$ -                | \$ 1,000            | 0.00%         |   |
| 4435 | Transfer to Reserves, Aggregate pits   |                     | \$ -                |                     | #DIV/0!       |   |
| 4436 | Reserve for Future road needs          | \$ 20,000           | \$ 20,000           | \$ 20,000           | 0.00%         |   |
| 4460 | Beaver Control                         | \$ 1,000            | \$ 950              | \$ 1,000            | 0.00%         |   |
| 4466 | Transfer to Reserves for Working Funds |                     |                     |                     | #DIV/0!       |   |
|      | <b>TRSF to CAPITAL BUDGET</b>          | <b>\$ 134,064</b>   |                     | <b>\$ 190,147</b>   |               |   |
|      | <b>TOTALS</b>                          | <b>\$ 1,344,712</b> | <b>\$ 1,228,364</b> | <b>\$ 1,378,148</b> | <b>-2.43%</b> |   |

Budget Prep

March Draft, 2026

| Department: 1-4-1300 Environmental |                                       |                      |                      |                      |              |  |                                |
|------------------------------------|---------------------------------------|----------------------|----------------------|----------------------|--------------|--|--------------------------------|
| G/L Acct#                          | G/L Name                              | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments   | Comments                       |
| 1141                               | CPP Premium                           | \$ -                 | \$ 20                | \$ -                 | #DIV/0!      |  |                                |
| 1460                               | EI Premium                            | \$ 470               | \$ 296               | \$ 440               | 6.95%        |  |                                |
| 1476                               | OMERS                                 | \$ 1,843             | \$ 37                | \$ 1,723             | 6.95%        |  |                                |
| 4505                               | Site Clean up                         | \$ 13,000            | \$ 4,559             | \$ 13,000            | 0.00%        | not grinding, trying crushing with excavator to compare space saved and value for cost |                                |
| 4510                               | Site Expenditures                     | \$ 28,000            | \$ 17,490            | \$ 28,000            | 0.00%        | Knights Piesold report in 2025   |                                |
| 4512                               | Recycling/Landfill Educ Comm          |                      |                      |                      | #DIV/0!      |  |                                |
| 4515                               | Landfill Closer Study                 |                      |                      |                      | #DIV/0!      |  |                                |
| 4520                               | Trsfr to Reserves Landfill Closure    | \$ 10,400            | \$ 10,400            | \$ 10,400            | 0.00%        |  |                                |
| 4521                               | Transfer to Reserves Monitoring Wells |                      |                      |                      | #DIV/0!      |  |                                |
| 4610                               | Recycling                             | \$ -                 | \$ 13,929            | \$ -                 | #DIV/0!      | 3mths old program, 9 mths new program  | no new revenue to offset costs |
| 4620                               | Wages - Landfill                      | \$ 20,474            | \$ 18,818            | \$ 19,143            | 6.95%        | collective agreement adjustment  |                                |
| 4610                               | EHT Premium                           | \$ 399               | \$ 257               | \$ 373               | 6.95%        |  |                                |
| 4650                               | WSIB                                  | \$ 665               | \$ 428               | \$ 622               | 6.95%        |  |                                |
| 4670                               | Property Acquisition Costs            |                      | \$ -                 |                      | #DIV/0!      |  |                                |
| 4675                               | Landfill Closure Costs                |                      |                      |                      | #DIV/0!      |  |                                |
|                                    | <b>TOTALS</b>                         | <b>\$ 75,251</b>     | <b>\$ 66,234</b>     | <b>\$ 73,701</b>     | <b>2.10%</b> |  |                                |

Budget Prep

March Draft, 2026

| Department: 1-4-1400- Health            |                              |                      |                      |                      |              |                                  | Comments   |
|---|------------------------------|----------------------|----------------------|----------------------|--------------|----------------------------------|--|
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |
| 5110                                    | Health Unit                  | \$ 44,271            | \$ 44,271            | \$ 44,271            | 0.00%        | actual 2026                      |  |
| 5200                                    | Contribution to Hospital     |                      |                      |                      | #DIV/0!      |                                  |  |
| 6510                                    | Cemetery Expenses            | \$ 2,500             | \$ 5,508             | \$ 2,500             | 0.00%        | offset by revenues               |  |
| 6520                                    | One Kids Place               |                      |                      |                      | #DIV/0!      |                                  |  |
|   | <b>TOTAL</b>                 | <b>\$ 46,771</b>     | <b>\$ 49,779</b>     | <b>\$ 46,771</b>     | <b>0.00%</b> |                                  |  |
| Department: 1-4-1500- Social Assistance |                              |                      |                      |                      |              |                                  | Comments   |
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |
| 6110                                    | Social Assistance            | \$ 341,471           | \$ 323,701           | \$ 323,701           | 5.49%        | actual 2025                      |  |
| Department: 1-4-1600- Home for the Aged |                              |                      |                      |                      |              |                                  | Comments   |
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |
| 6210                                    | Home for the Aged            | \$ 55,979            | \$ 51,000            | \$ 55,635            | 0.62%        | actual 2025                      |  |
|   | Redevelopment levy           | \$ 20,000            | \$ 7,927             | \$ 7,919             |              |                                  | including \$20,000 as placeholder, not yet known |
| Department: 1-4-1700- Parks             |                              |                      |                      |                      |              |                                  | Comments   |
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |
| 1110                                    | Parks Expenses               | \$ 5,000             | \$ 7,941             | \$ 5,000             | 0.00%        | increase in port a john cleaning |  |
| 1115                                    | Tennis Court                 | \$ 500               | \$ 406               | \$ 500               | 0.00%        |                                  |  |
| 1125                                    |                              |                      |                      |                      | #DIV/0!      |                                  |  |
| 1200                                    | Parks and Rec Insurance      | \$ 8,278             | \$ 7,665             | \$ 7,665             | 8.00%        | 8 % increase                     | projected 8% not confirmed                       |
|   | <b>TOTALS</b>                | <b>\$ 13,778</b>     | <b>\$ 16,012</b>     | <b>\$ 13,165</b>     | <b>4.66%</b> |                                  |  |
| Department: 1-4-1800- Recreation        |                              |                      |                      |                      |              |                                  | Comments   |
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |
| 1310                                    | Recreation Programs & Events | \$ 800               | \$ 1,296             | \$ 800               | 0.00%        |                                  |  |
| 1500                                    |                              |                      |                      |                      | #DIV/0!      |                                  |  |
| 1510                                    | Advertising                  |                      | \$ -                 |                      | #DIV/0!      |                                  |  |
| 1915                                    | Trsf to reserve              |                      |                      |                      |              |                                  |  |
|   | <b>TOTALS</b>                | <b>\$ 800</b>        | <b>\$ 1,296</b>      | <b>\$ 800</b>        | <b>0.00%</b> |                                  |  |
| Department: 1-4-1900- Library           |                              |                      |                      |                      |              |                                  | Comments   |
| G/L Acct#                               | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments                         |  |

|      |                       |                  |                  |                  |               |  |
|------|-----------------------|------------------|------------------|------------------|---------------|--|
| 1910 | Powassan Library      | \$ 41,784        | \$ 28,548        | \$ 28,548        | 46.36%        |  |
| 1905 | East Ferris Library   | \$ 1,000         | \$ 1,330         | \$ 1,000         |               |  |
| 1920 | Library Board Members |                  |                  |                  | #DIV/0!       |  |
|      | <b>TOTALS</b>         | <b>\$ 42,784</b> | <b>\$ 29,878</b> | <b>\$ 29,548</b> | <b>44.79%</b> |  |

**Department: 1-4-2000- Planning**

| G/L Acct# | G/L Name                     | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change       | Comments |
|-----------|------------------------------|----------------------|----------------------|----------------------|----------------|----------|
| 1110      | Planning Expenses            | \$ 10,000            | \$ 4,241             | \$ 10,000            |                |          |
| 1111      | Trsf to Res - Zoning bylaw   | \$ 10,000            | \$ 10,000            | \$ 10,000            |                |          |
| 1120      | Official Plan Members        |                      |                      |                      | #DIV/0!        |          |
| 1130      | Zoning By-Law Expenses       |                      |                      |                      | #DIV/0!        |          |
| 1135      | Committee of Adjustment      | \$ 750               | \$ 450               | \$ 750               | 0.00%          |          |
| 1140      | Consent Application Expenses |                      |                      |                      | #DIV/0!        |          |
| 1320      | Economic Development         |                      |                      |                      | #DIV/0!        |          |
| 1321      | Plan Expenses                | \$ 10,000            | \$ 22,820            | \$ 21,300            | -53.05%        |          |
| 1330      | Drainage Expenses            | \$ 7,000             | \$ 3,358             | \$ 7,000             | 0.00%          |          |
|           | <b>TOTALS</b>                | <b>\$ 37,750</b>     | <b>\$ 40,869</b>     | <b>\$ 49,050</b>     | <b>-23.04%</b> |          |

**Department: 1-4-4000- Education Reg Public**

| G/L Acct# | G/L Name       | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments |
|-----------|----------------|----------------------|----------------------|----------------------|--------------|----------|
| 1000      | English Public | \$ 198,852           | \$ 207,115           | \$ 198,852           | 0.00%        |          |
| 2000      | French Public  | \$ 3,416             | \$ 4,372             | \$ 3,416             | 0.00%        |          |
|           | <b>TOTALS</b>  | <b>\$ 202,268</b>    | <b>\$ 211,487</b>    | <b>\$ 202,268</b>    | <b>0.00%</b> |          |

**Department: 1-4-4000- Education Reg Separate**

| G/L Acct# | G/L Name         | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change     | Comments |
|-----------|------------------|----------------------|----------------------|----------------------|--------------|----------|
| 2000      | English Separate | \$ 17,435            | \$ 15,164            | \$ 17,435            | 0.00%        |          |
| 1000      | French Separate  | \$ 13,131            | \$ 19,821            | \$ 13,131            | 0.00%        |          |
|           | <b>TOTALS</b>    | <b>\$ 30,566</b>     | <b>\$ 34,985</b>     | <b>\$ 30,566</b>     | <b>0.00%</b> |          |

**Department: 1-4-7000- Education Commercial/Industrial**

| G/L Acct# | G/L Name                        | Proposed Budget 2026 | ACTUALS 2025 to date | Proposed Budget 2025 | % Change | Comments |
|-----------|---------------------------------|----------------------|----------------------|----------------------|----------|----------|
| 1000      | Education Commercial/Industrial | \$ 10,000            | \$ 10,159            | \$ 10,118            | -1.17%   |          |

|               |                   |                   |                   |              |  |
|---------------|-------------------|-------------------|-------------------|--------------|--|
| <b>TOTALS</b> | <b>\$ 802,167</b> | <b>\$ 769,166</b> | <b>\$ 769,541</b> | <b>4.24%</b> |  |
|---------------|-------------------|-------------------|-------------------|--------------|--|

10 Year Capital Budget

|  | G/L       | 2026    | 2027    | 2028      | 2029        | 2030    | 2031    | 2032    | 2033   | 2034   | Total     |
|--|-----------|---------|---------|-----------|-------------|---------|---------|---------|--------|--------|-----------|
| <b>FIRE DEPARTMENT</b>                             |           |         |         |           |             |         |         |         |        |        | -         |
| Pumper   |           |         | 105,000 |           |             |         |         |         |        |        | 105,000   |
| SCBA   |           |         |         |           |             |         |         |         |        |        | 90,000    |
| Bunker Suits                                       | 2-4-0500- | 10,000  |         |           |             |         |         |         | 20,400 |        | 50,800    |
| Rescue Van   |           |         |         |           |             |         | -       |         |        | 80,000 | 60,000    |
| Tanker   |           |         |         |           | 100,000     |         |         |         |        |        | 100,000   |
| thermal imager                                     |           |         |         |           |             |         |         |         |        |        | -         |
| <b>PUBLIC WORKS</b>                                |           |         |         |           |             |         |         |         |        |        | -         |
| Grader   |           |         |         | 250,000   | refurbished |         |         |         |        |        | 250,000   |
| Backhoe  |           |         |         |           |             |         |         |         |        |        | -         |
| Dump Truck/Plow (2 trucks in 2023)                 |           |         |         |           |             |         | 400,000 |         |        |        | 400,000   |
| Tractor  |           |         |         |           |             |         |         |         |        |        | -         |
| 1 ton Truck - upgrade to 5 ton dump box            |           |         |         |           |             |         |         |         |        |        | 77,000    |
| 1/2 ton truck                                      |           |         | -       |           | 50,000      |         |         |         |        |        | 50,000    |
| Freightiner cross conveyor                         |           |         |         |           |             |         |         |         |        |        | -         |
| <b>MUNICIPAL OFFICE</b>                            |           |         |         |           |             |         |         |         |        |        | -         |
| Accounting Software                                |           |         |         |           |             |         |         |         |        |        | -         |
| Computer Hardware                                  |           |         |         | 5,000     |             |         |         |         |        |        | 10,000    |
| Computer Software                                  |           |         |         |           |             |         |         |         |        |        | -         |
| Broadband Improvements                             |           |         |         |           |             |         |         |         |        |        | -         |
|  |           |         |         |           |             |         |         |         |        |        | -         |
| <b>LANDFILL</b>                                    |           |         |         |           |             |         |         |         |        |        | -         |
|  |           |         |         |           |             |         |         |         |        |        | -         |
|  |           |         |         |           |             |         |         |         |        |        | -         |
| <b>ROADS</b>                                       |           |         |         |           |             |         |         |         |        |        | -         |
| <b>Gravel application (annually) 6 yr rotation</b> |           | 300,000 | 340,000 | 240,000   | 240,000     | 240,000 | 240,000 | 240,000 |        |        | 2,080,000 |
| Village Road (North end) reconstruction            |           |         |         |           |             |         |         |         |        |        | -         |
| Village Road (south end) reconstruction            |           |         |         |           |             |         |         |         |        |        | -         |
| Memorial Park reconstruc west of alder             |           |         | 382,000 |           |             |         |         |         |        |        | 382,000   |
| Memorial Park reconstruc east of alder             |           |         |         |           |             |         |         |         |        |        | 200,000   |
| Algonquin Road                                     |           |         |         |           |             |         |         |         |        |        | -         |
| River Road single layer hard surface               |           |         |         | 175,000   |             |         |         |         |        |        | 175,000   |
| Golf Course single layer hard surface              |           |         |         | 125,000   |             |         |         |         |        |        | 125,000   |
| Alderdale Rd single layer hard surface             |           |         |         | 425,000   |             |         |         |         |        |        | 425,000   |
| Village Road single layer hard surface             |           |         |         |           | 125,000     |         |         |         |        |        | 125,000   |
| Memorial single layer hard surface                 |           |         |         |           |             |         |         |         |        |        | -         |
| Golf Course dig out replace granulars              |           |         |         |           |             |         |         |         |        |        | -         |
| Hard surface repairs (Village and Memorial)        |           |         |         |           |             |         |         |         |        |        | -         |
| <b>BRIDGES/LG CULVERTS</b>                         |           |         |         |           |             |         |         |         |        |        | -         |
| Pioneer Bridge                                     |           |         |         |           |             |         |         |         |        |        | -         |
| Beach Road Bridge Deck                             |           |         |         |           |             |         |         |         |        |        | -         |
| South Shore Bridge Deck                            |           |         |         |           |             |         |         |         |        |        | -         |
| Bridge Report - prioritization work                |           |         |         |           |             |         |         |         |        |        | -         |
| <b>BUILDINGS</b>                                   |           |         |         |           |             |         |         |         |        |        | -         |
| Reno to Public Works Building PH1                  |           |         |         |           |             |         |         |         |        |        | -         |
| Reno to Public Works Building PH2                  |           |         |         |           |             |         |         |         |        |        | -         |
| Debt repayment for Capital Projects/Equip          |           |         |         |           | -           |         |         |         |        |        | -         |
| Interest Exp. lost on borrowing internally         |           |         |         |           |             |         |         |         |        |        | -         |
| <b>Total Capital Budget</b>                        |           | 310,000 | 827,000 | 1,220,000 | 515,000     | 240,000 | 640,000 | 240,000 | 20,400 |        | 4,779,800 |

