

2023 BUDGET Workbook

February 28, 2023



West Nipissing Ouest



Table of Contents

| | |
|---|-----------|
| Executive Summary | 4 |
| Highlights from 2022..... | 5 |
| 2023 Budget Summary..... | 10 |
| 2023 Key Budget Changes | 11 |
| Summary of All Categories..... | 14 |
| Summary of Revenues and Expenses..... | 16 |
| Reserve as of December 31, 2022..... | 19 |
| Operating Budget by Department..... | 20 |
| Committees, Boards, and Service Partners | 38 |
| Appendices | 44 |





Executive Summary

We are pleased to share the 2023 initial budget submission. This will be the first budget process for most of you. Speaking for staff, we are bolstered by the distinct energy and enthusiasm of the new Mayor and Council. We have participated in numerous information and training sessions with Council and have recently been a part of the term planning sessions. Such collaboration will move the Corporation and the community forward in a consistent and measurable manner.

We begin this budget year with a revenue shortfall of \$1,240,000, representing a general levy increase of 6.65%. There are several key reasons why the starting point is at this level – most reasons involve the revenue side of the equation. The post-COVID fiscal environment means that all levels of government are looking to find ways to balance their budgets. We rely on the Provincial government for stable funding, known as the Ontario Municipal Partnership Fund (OMPF), which represents roughly 20% of revenues from our general budget. Apart from not keeping pace with inflationary increases, the amount of the fund has also decreased, placing additional pressure on other sources of income, such as taxation.

The other key area affecting the large shortfall is that our municipal tax levels have not kept up with the realities of providing service to the levels expected by past Councils. Last year, for example, the general levy increase was 1%, which only translates into an increase of 0.5 of 1% on the overall budget.

I hope that we can arrive at revenue and expenditure levels which will allow the Corporation to meet its service level requirements, while at the same time, provide the quality of life that we have become accustomed to.

I look forward to productive discussions at Council regarding the above.

Jay Barbeau
Chief Administrative Officer

Visit the Budget and Finance page online for more information about the budget process, understanding tax ratios and rates, or to see last year's budget documents.

westnipissing.ca/town-hall/budget-and-finance





Highlights from 2022

End of 2022 overall surplus: \$751, 585

Human Resources Costs

- Settled collective agreements with Fire, CUPE 01 and CUPE 02.
- Settlements were higher than estimates from the Budget 2022; therefore, higher wage and benefits costs in all departments.
- Significant backlog in training, due to COVID constraints in prior years, resulting in higher training costs in 2022.

Corporate Services

- Supplementals exceed budget, capture of building activity.
- Interest and penalties on overdue taxes exceeded budget. COVID delayed legislative tax collection processes which have recommenced.
- Refund of WSIB surpluses as a result of the changing WSIB framework, creating a one-time boost to miscellaneous revenue.
- Increased interest rates resulted in higher interest on accounts and on related party debt.
- Insurance claims were higher than anticipated as a result of a COVID backlog with numerous claims reaching settlements or finally reaching the Courts.
- Legal costs exceeded budget due to numerous challenges in 2022.
- Less write offs on taxation. This is expected in a year without an MPAC reassessment.

Public Works

- Vacancies throughout the year and timing of hiring of new personnel impacted wages and benefits.
- The dramatic upswing of fuel costs early in 2022, led fuel costs to exceed budget expectations.
- Materials costs (granular, culverts, etc.) are increasing.
- Fleet maintenance costs were also impacted by vacancies throughout the year.

Community Services

- Had the benefit of COVID relief funding to offset revenues.



- Retroactive lease payments from Statistics Canada were received in 2022 and were greater than anticipated at year end 2021, creating a bump in 2022 leasing revenue.
- Community Services saw the beginning of a return to pre-COVID activity levels, reflected in increased program and membership revenues.
- Facility maintenance was strained on many fronts – lack of materials and contractors delayed projects, difficulty acquiring contractors led to higher than anticipated costs on services delivered (i.e., snow removal), renewed contracts with service providers (i.e. Honeywell) were expanded to include additional facilities to decrease long term maintenance costs but resulting in higher current year costs.
- Capital projects ran into significant hurdles (i.e. waiting for equipment delivery). These projects will be classified as work in progress and completed in 2023; unspent funds remain in reserves.

Fire

- Revenue from Fire response to emergencies on provincial highways greatly exceeded historical revenue.

Building and Planning

- Exceeded revenues by \$140,000.

Police

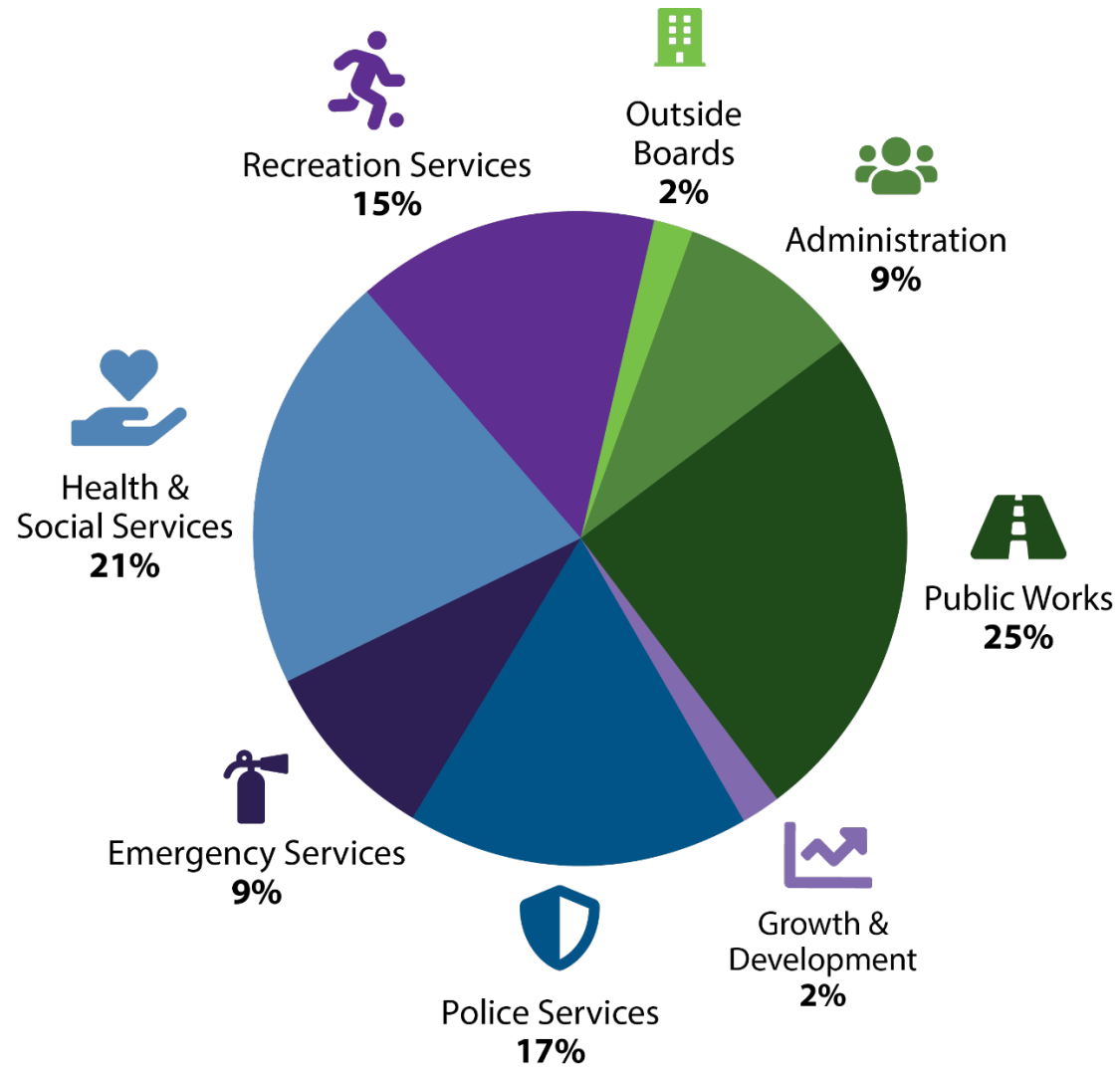
- Court Security and Prisoner Transport grants for 2020 and 2021 were reconciled by the Province. As Courts were largely closed through this period, there was a resultant overpayment that was recaptured. This created a substantial decrease in revenue recognized in 2022.

Boards and Levies

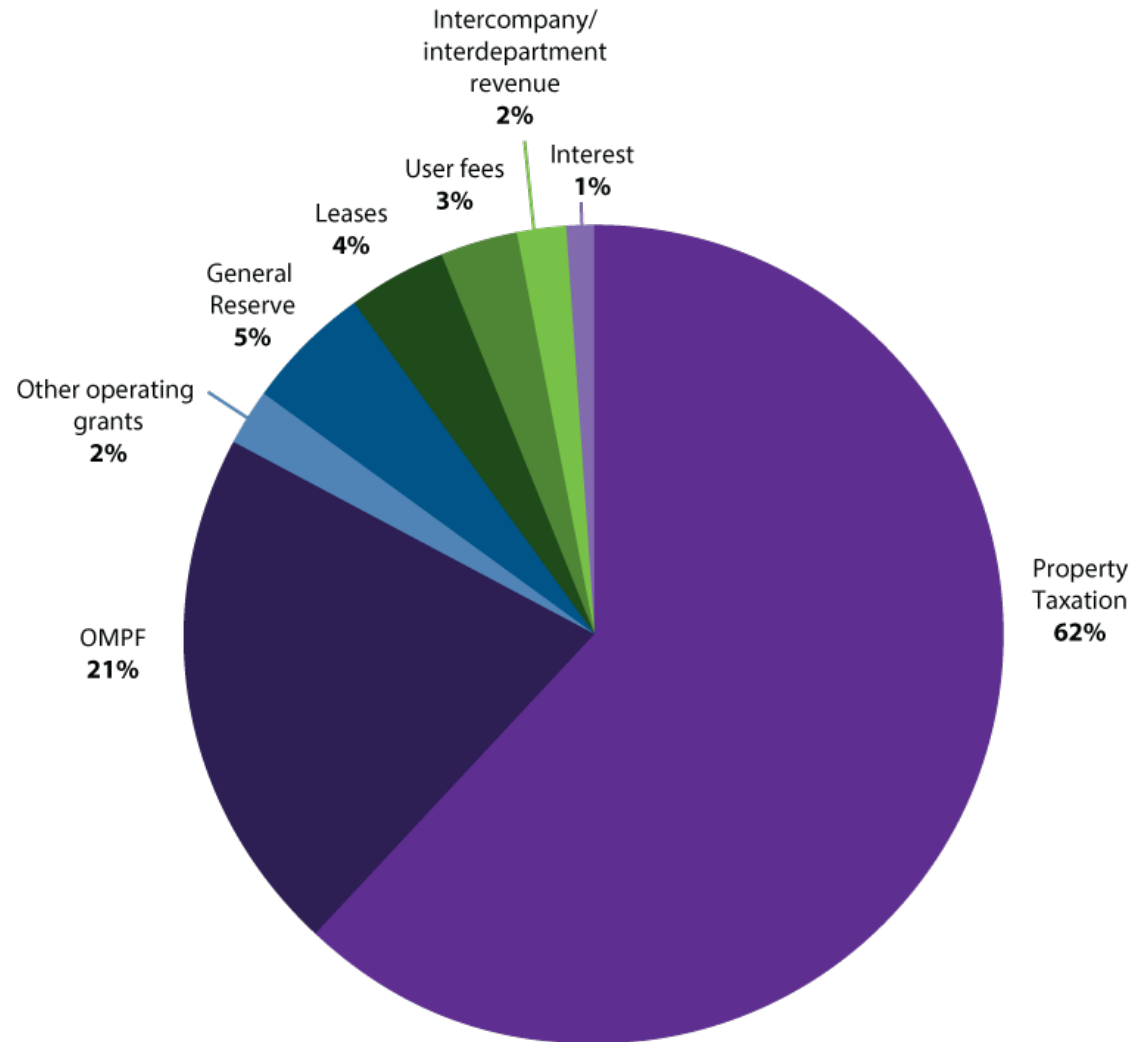
- Substantially as budgeted.



Where your tax dollars went in 2022



Sources of Revenue (2022 budget)



2022 Tax Comparators

The tax burden on ratepayers is a combination of tax rate and assessment value. West Nipissing has a lower tax rate than some other municipalities. When combined with an average assessment that is slightly lower than some of our neighbours, it produces a lower tax burden on West Nipissing ratepayers.

| | Callander | Elliot Lake | Espanola | French River | Kenora | North Bay | Sudbury | Tem. Shores | Average | West Nipissing |
|------------------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| Tax Rate Residential | 0.01050433 | 0.01888521 | 0.01512761 | 0.00871135 | 0.01248131 | 0.01466120 | 0.01152552 | 0.0115698 | 0.012933291 | 0.011065430 |
| Median Assessment | 261,000 | 98,000 | 153,000 | 152,000 | 192,000 | 226,000 | 239,000 | 192,000 | 189,125 | 174,000 |
| Tax on Median Property | \$2,741.63 | \$1,850.75 | \$2,314.52 | \$1,324.13 | \$2,396.41 | \$3,313.43 | \$2,754.60 | \$2,221.40 | \$2,446.01 | \$1,925.38 |

Relative to the average, our figures represent a taxation revenue shortfall of approximately **\$1.85 million** for single family dwellings alone.



2023 Budget Summary





2023 Key Budget Changes

The items highlighted in green are recommended changes that are considered variable, therefore requiring strategic decisions by Council.

Levies

| | | | |
|----------------|---------|---|--|
| Au Château | 35,232 | Includes a \$5,000 increase to senior's transportation. Levy increase is an estimate of 2%. | |
| DNSSAB | 133,309 | DNSSAB is a finalized levy increase and reflects the increased municipal levy from DNSSAB and the change in allocation between DNSSAB partners | |
| Health Unit | 16,264 | The Health Unit is a finalized levy increase and reflects the increased municipal levy from DNSSAB and the change in allocation between DNSSAB partners | |
| Animal Control | 1,900 | Animal Control reflects the contract with the North Bay & District Humane Society | |

Council

| | | | |
|------------------------|--------|---|--------------------|
| Conferences & Training | 15,000 | Return to pre-COVID budget estimates for conferences | |
| Poverty Initiatives | 10,000 | A base amount for Council to apply to special initiatives or Community Safety and Well-being projects led by the Municipality | Strategic Decision |

Public Works

| | | | |
|------------|---------|---|--|
| Fuel Costs | 112,000 | Increase estimate in fuel costs to reflect current conditions and current levels of service | |
| Material | 105,000 | Increased costs in calcium, culverts, granular materials | |



Corporate Services

| | | | |
|----------------------------|-----------|--|--------------------|
| Corporate Services Revenue | 341,500 | Increase in supplementals, interest revenue, and dividends | |
| Corporate Services Revenue | (240,700) | Decrease in COVID funding, OMPF, and special grants | |
| Election Reserve | 25,000 | Implementation of a \$25,000 per year contribution to a dedicated election reserve, to avoid going into General Reserve for elections every four years | |
| Junior Engineer (IT) | 87,000 | Provide support to all departments in network engineering | Strategic Decision |

Community Services

| | | | |
|----------------------------|-----------|--|--------------------|
| Community Services Revenue | 328,700 | Return to pre-COVID activities and revenue. Increased lease revenue from Statistics Canada | |
| Community Services Revenue | (178,000) | Loss of COVID funding | |
| Project Manager | 79,000 | Provide support to Facilities management, both operational and capital rehabilitation. Current staffing levels are not adequate to manage all of our existing facilities, tenants, contractors, and capital projects | Strategic Decision |
| Lead Lifeguard | 45,000 | Provide daytime lifeguard coverage to support existing programming, assist with program development and monitoring | Strategic Decision |
| Contribution to Reserve | 131,000 | As Community Services has been undertaking facility reviews and developing asset management plans, the reserve is significantly underfunded. Year over year annual increases are required | Strategic Decision |

Fire

| | | | |
|-----------------------------------|--------|---|--------------------|
| Contribution to Reserve | 50,000 | Year over year annual increases are required to Fleet reserve to meet the demands of maintaining adequate fleet over 9 stations | Strategic Decision |
| Work clothes and safety equipment | 31,000 | Annual replacement of bunker suits, etc. and addition of uniforms for volunteer firefighters | |



Economic Development

| | | | |
|------------------|---------|---|--------------------|
| Special Projects | 100,000 | Increase in budget for special projects to address recommendations from housing study and Weyerhauser land use study, pursue BDO Zone designation | Strategic Decision |
|------------------|---------|---|--------------------|

Impacts all Departments

| | | | |
|--|-----------|--|--|
| Insurance Increases | 65,000 | Reflects continued "hard market". The Municipality has a good claim record and management is participating in the risk assessment process | |
| Transfer of prior year surplus to current year | (357,100) | Decrease general reserve transfer to \$1,200,000 | |
| Payroll | | Except as noted separately, payroll increases reflect collective agreement increases, changes to benefits, and other uncontrollable changes (i.e. position was new in 2022 and only budgeted for partial year, now included as full year). | |



Summary of All Categories

| | 2022 | | | 2023 | |
|--|-------------------|-------------------|------------------|-------------------|--------------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Property Taxation | 18,796,017 | 18,664,053 | 131,964 | 19,024,713 | 360,660 |
| Payments in lieu | 556,082 | 549,550 | 6,532 | 556,150 | 6,600 |
| OMPF | 6,588,900 | 6,588,900 | - | 6,513,200 | (75,700) |
| Other Revenues | 5,924,619 | 5,063,885 | 860,734 | 5,098,370 | 34,485 |
| Total Revenues | 31,865,618 | 30,866,388 | 999,230 | 31,192,433 | 326,045 |
| Expenditures | | | | | |
| HR Costs | 8,562,923 | 8,437,575 | (125,348) | 9,168,725 | (731,150) |
| Operating Expenses | 7,795,000 | 7,796,553 | 1,553 | 8,235,235 | (438,682) |
| Policing | 4,844,109 | 4,684,750 | (159,359) | 4,684,750 | - |
| Social Programs | 5,792,137 | 5,791,496 | (641) | 5,976,301 | (184,805) |
| Total Expenditures | 26,994,169 | 26,710,374 | (283,795) | 28,065,011 | (1,354,637) |
| Local Boards | | | | | |
| Police | 5,997 | 15,662 | 9,665 | 13,662 | 2,000 |
| Library | 422,202 | 422,202 | - | 429,952 | (7,750) |
| Cemetery | 19,739 | 46,240 | 26,501 | 46,240 | - |
| Total Board Expenditures | 442,538 | 484,104 | 36,166 | 489,854 | (5,750) |
| Total Expenditures incl. Boards | 27,442,107 | 27,194,478 | (247,629) | 28,554,865 | (1,360,387) |



| | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Surplus (Deficit)-Operating | 4,423,511 | 3,671,910 | 751,601 | 2,637,568 | (1,034,342) |
| Donations | - | - | - | - | - |
| Funding | (2,948,958) | (4,037,200) | (1,088,242) | (3,513,800) | (523,400) |
| Total Revenues-Capital Fund | (2,948,958) | (4,037,200) | (1,088,242) | (3,513,800) | (523,400) |
| Transfer to Reserve | 3,459,000 | 3,459,000 | - | 3,665,000 | (206,000) |
| Contribution from Reserve | (2,705,402) | (4,685,747) | (1,980,345) | (5,119,390) | 433,643 |
| Total Change in Reserves | 753,598 | (1,226,747) | (1,980,345) | (1,454,390) | 227,643 |
| Long Term Debt Financing | | | - | | - |
| Payments on Loans | 212,926 | 212,910 | (16) | 202,210 | 10,700 |
| Total Change in Financing | 212,926 | 212,910 | (16) | 202,210 | 10,700 |
| Capital Assets | | | | | |
| Capital expenditures-Infrastructure | 4,010,630 | 5,323,500 | 1,312,870 | 4,658,000 | 665,500 |
| Capital expenditures | 1,643,730 | 3,399,447 | 1,755,717 | 3,975,190 | (575,743) |
| Total Capital Assets | 5,654,360 | 8,722,947 | 3,068,587 | 8,633,190 | 89,757 |
| | 3,671,926 | 3,671,910 | 16 | 3,867,210 | 195,300 |
| Surplus (Deficit) | 751,585 | - | 751,585 | (1,241,232) | (1,241,232) |



Summary of Revenues and Expenses

| | 2022 | | | 2023 | |
|-------------------------------|-------------|-------------|-----------|-------------|-----------|
| | Actual | Budget | Variance | Budget | Variance |
| Taxation | | | | | |
| Revenues | 18,796,017 | 18,664,053 | 131,964 | 19,024,713 | 360,660 |
| Payments in lieu | 556,082 | 549,550 | 6,532 | 556,150 | 6,600 |
| Provincial Grants-OMPF | 6,588,900 | 6,588,900 | - | 6,513,200 | (75,700) |
| General Government | | | | | |
| Revenues | 3,321,163 | 2,862,720 | 458,443 | 2,662,470 | (200,250) |
| Expenses | 3,746,840 | 3,539,596 | (207,244) | 3,510,686 | 27,820 |
| Surplus (Deficit) | (425,677) | (676,876) | 251,199 | (848,216) | (172,430) |
| Mayor & Council | | | | | |
| Expenses | 222,002 | 225,085 | 3,083 | 261,085 | (36,000) |
| Public Works | | | | | |
| Revenues | 86,071 | 80,000 | 6,071 | 80,000 | - |
| Expenses | 6,863,227 | 6,786,940 | (76,287) | 7,072,720 | (285,780) |
| Surplus (Deficit) | (6,777,156) | (6,706,940) | (70,216) | (6,992,720) | (285,780) |



Community Services

| | | | | | |
|--------------------------|--------------------|--------------------|----------------|--------------------|------------------|
| Revenues | 1,894,344 | 1,643,665 | 250,679 | 1,807,900 | 164,235 |
| Expenses | 5,729,891 | 5,650,782 | (79,109) | 6,316,192 | (645,410) |
| Surplus (Deficit) | (3,835,547) | (4,007,117) | 171,570 | (4,508,292) | (501,175) |

Fire Department

| | | | | | |
|--------------------------|--------------------|--------------------|---------------|--------------------|------------------|
| Revenues | 57,837 | 18,000 | 39,837 | 18,000 | - |
| Expenses | 2,476,099 | 2,478,575 | 2,476 | 2,679,347 | (200,772) |
| Surplus (Deficit) | (2,418,262) | (2,460,575) | 42,313 | (2,661,347) | (200,772) |

Economic Development

| | | | | | |
|--------------------------|------------------|------------------|----------------|------------------|------------------|
| Revenues | 120,077 | 154,500 | (34,423) | 155,000 | 500 |
| Expenses | 245,527 | 478,150 | 232,623 | 601,270 | (123,120) |
| Surplus (Deficit) | (125,450) | (323,650) | 198,200 | (446,270) | (122,620) |

Planning & Development

| | | | | | |
|--------------------------|-----------------|------------------|----------------|------------------|-----------------|
| Revenues | 445,127 | 305,000 | 140,127 | 375,000 | 70,000 |
| Expenses | 526,772 | 556,860 | 30,088 | 649,510 | (92,650) |
| Surplus (Deficit) | (81,645) | (251,860) | 170,215 | (274,510) | (22,650) |

Emergency Management

| | | | | | |
|----------|-----|-------|-------|-------|---|
| Expenses | 146 | 3,500 | 3,354 | 3,500 | - |
|----------|-----|-------|-------|-------|---|

Heritage Committee

| | | | | | |
|----------|---|-------|-------|-------|---|
| Expenses | - | 2,500 | 2,500 | 2,500 | - |
|----------|---|-------|-------|-------|---|



| | | | | | |
|--------------------------|--------------------|--------------------|------------------|--------------------|-----------|
| Policing | | | | | |
| Revenues | 584,731 | 719,935 | (135,204) | 502,660 | (217,275) |
| Expenses | 5,428,840 | 5,404,685 | (24,155) | 5,187,410 | 217,275 |
| Surplus (Deficit) | (4,844,109) | (4,684,750) | (159,359) | (4,684,750) | - |
| Police Board | | | | | |
| Expenses | 5,997 | 15,662 | 9,665 | 13,662 | 2,000 |
| Libraries | | | | | |
| Expenses | 422,202 | 422,202 | - | 429,952 | (7,750) |
| Cemetery | | | | | |
| Expenses | 19,739 | 46,240 | 26,501 | 46,240 | - |
| Municipal Drains | | | | | |
| Expenses | 122,917 | 87,500 | (35,417) | 87,500 | - |
| Animal Control | | | | | |
| Expenses | 96,428 | 96,550 | 122 | 98,450 | (1,900) |
| Health Services | | | | | |
| Expenses | 431,650 | 431,650 | - | 447,914 | (16,264) |
| DNSSAB | | | | | |
| Expenses | 3,345,419 | 3,344,778 | (641) | 3,478,087 | (133,309) |



Home for the Aged-Au Château

| | | | | | |
|----------|-----------|-----------|---|-----------|----------|
| Expenses | 2,015,068 | 2,015,068 | - | 2,050,300 | (35,232) |
|----------|-----------|-----------|---|-----------|----------|

Grand Total

| | | | | | |
|----------|------------|------------|---------|------------|---------|
| Revenues | 32,450,349 | 31,586,323 | 864,026 | 31,695,093 | 108,770 |
|----------|------------|------------|---------|------------|---------|

| | | | | | |
|----------|------------|------------|-----------|------------|-------------|
| Expenses | 31,698,764 | 31,586,323 | (112,441) | 32,936,325 | (1,350,002) |
|----------|------------|------------|-----------|------------|-------------|

| | | | | | |
|-----------------------|---------|---|---------|-------------|-------------|
| Net Surplus (Deficit) | 751,585 | - | 751,585 | (1,241,232) | (1,241,232) |
|-----------------------|---------|---|---------|-------------|-------------|

Reserve as of December 31, 2022

| | |
|------------------------|-----------|
| Opening Balance | 5,580,533 |
|------------------------|-----------|

Approved Transactions

| | | |
|--------------------------------|-------------|-------------|
| Transfer surplus to operations | (1,482,100) | |
| Transfer for Police Transition | (314,000) | |
| Elections | (75,000) | |
| | | (1,871,100) |

| | |
|------------------------|-----------|
| Interim Balance | 3,709,433 |
|------------------------|-----------|

| | |
|----------------|---------|
| Surplus | 751,585 |
|----------------|---------|

| | |
|-----------------------|-----------|
| Ending Balance | 4,461,018 |
|-----------------------|-----------|



Operating Budget by Department





Mayor and Council

Members of Council partake in a variety of committees within the community throughout their four-year term. They are also involved in training, conferences, and workshops. Council budget includes honorariums and associated payroll costs, special events, and small amounts of administrative expenses. Council honorariums are adjusted annually based on the CPI-W of the prior November. In November 2022, CPI-W was 6.1%.

| | 2022 | | | 2023 | |
|-------------------------------|----------------|----------------|--------------|----------------|-----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | 152,785 | 160,800 | 8,015 | 170,600 | (9,800) |
| Benefits | 14,046 | 19,860 | 5,814 | 21,060 | (1,200) |
| Education | 11,501 | 5,000 | (6,501) | 20,000 | (15,000) |
| Total HR Costs | 178,332 | 185,660 | 7,328 | 211,660 | (26,000) |
| Operating Costs | | | | | |
| Advertising | 713 | 3,000 | 2,287 | 3,000 | - |
| Community Projects | - | 7,200 | 7,200 | 7,200 | - |
| Legal | - | - | - | - | - |
| Office Supplies | 1,714 | 3,025 | 1,311 | 3,025 | - |
| Professional Fees | 26,166 | 25,000 | (1,166) | 25,000 | - |
| Utilities & Telecommunication | 825 | 1,200 | 375 | 1,200 | - |
| Miscellaneous | 1,600 | - | (1,600) | 10,000 | (10,000) |
| Non TCA Expenses | 12,652 | - | (12,652) | - | - |





| | | | | | |
|---|------------------|------------------|----------------|------------------|-----------------|
| Total Material, Supplies & Rents | 43,670 | 39,425 | (4,245) | 49,425 | (10,000) |
| Total Operating Expenditures | 222,002 | 225,085 | 3,083 | 261,085 | (36,000) |
| Capital Assets | | | | | |
| Contribution from Dedicated Reserve | (33,731) | (38,000) | (4,269) | - | (38,000) |
| Capital expenditures-Equipment | 33,731 | 38,000 | 4,269 | - | 38,000 |
| Total Capital Assets | - | - | - | - | - |
| Net Surplus (Deficit) | (222,002) | (225,085) | 3,083 | (261,085) | (36,000) |





Corporate Services

The Corporate Services Department provides administrative services that support the work of Council, management, and staff in their delivery of efficient municipal services. The team is responsible for: Accounting Services, Financial Support, Taxation and Utility Revenue, Human Resources, Policy Development, By-law Enforcement, Information Technology and Communications.

| | 2022 | | | 2023 | |
|---------------------------|-------------------|-------------------|----------------|-------------------|-----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Taxation Revenue | 18,796,017 | 18,664,053 | 131,964 | 19,024,713 | (360,660) |
| Payments in Lieu | 556,082 | 549,550 | 6,532 | 556,150 | (6,600) |
| OMPF | 6,588,900 | 6,588,900 | - | 6,513,200 | 75,700 |
| Grants | 146,520 | 200,000 | (53,480) | 50,000 | 150,000 |
| Interest Income | 314,011 | 125,500 | 188,511 | 327,000 | (201,500) |
| Licenses and Fees | 43,421 | 39,700 | 3,721 | 44,700 | (5,000) |
| P.O.A. | 10,953 | 10,000 | 953 | 10,000 | - |
| Management Fees | 143,201 | 143,000 | 201 | 143,000 | - |
| Penalties & Interest | 311,147 | 200,000 | 111,147 | 275,000 | (75,000) |
| Miscellaneous Income | 101,196 | 14,000 | 87,196 | 14,000 | - |
| COVID Relief funding | - | 15,000 | (15,000) | - | 15,000 |
| Sale of land | 101,172 | - | 101,172 | - | - |
| Interdepartmental Charges | 207,444 | 208,420 | (976) | 213,770 | (5,350) |
| General Reserve | 1,557,098 | 1,557,100 | (2) | 1,200,000 | 357,100 |
| Dividend Income | 385,000 | 350,000 | 35,000 | 385,000 | (35,000) |
| Total Revenues | 29,262,162 | 28,665,223 | 596,939 | 28,756,533 | (91,310) |



Expenditures

HR Costs

| | | | | | |
|-----------------------|------------------|------------------|-----------------|------------------|------------------|
| Salaries & Wages | 1,459,577 | 1,400,600 | (58,977) | 1,474,400 | (73,800) |
| Benefits | 360,190 | 345,080 | (15,110) | 369,570 | (24,490) |
| Education | 36,139 | 13,500 | (22,639) | 25,000 | (11,500) |
| Total HR Costs | 1,855,906 | 1,759,180 | (96,726) | 1,868,970 | (109,790) |

Operating Costs

| | | | | | |
|-------------------------------|---------|---------|----------|---------|----------|
| Advertising | 26,139 | 40,250 | 14,111 | 40,250 | - |
| Election Costs | 113,655 | 100,000 | (13,655) | - | 100,000 |
| General Insurance | 151,007 | 151,000 | (7) | 163,500 | (12,500) |
| IT and Support | 217,473 | 158,725 | (58,748) | 171,125 | (12,400) |
| Insurance Settlements | 153,176 | 75,000 | (78,176) | 75,000 | - |
| Contractors | 7,168 | 8,000 | 832 | 8,000 | - |
| Interest Expense | 13,361 | 13,000 | (361) | 13,000 | - |
| Interest on Loans | 31 | 2,600 | 2,569 | 2,500 | 100 |
| Leasing Expense | 16,260 | 28,000 | 11,740 | 17,000 | 11,000 |
| Legal | 146,513 | 50,000 | (96,513) | 65,000 | (15,000) |
| Materials | 29 | 2,000 | 1,971 | 2,000 | - |
| Memberships | 15,728 | 17,500 | 1,772 | 17,500 | - |
| Office Supplies | 70,809 | 68,020 | (2,789) | 71,020 | (3,000) |
| Professional Fees | 87,239 | 85,000 | (2,239) | 85,000 | - |
| Property Assessment | 244,458 | 244,621 | 163 | 244,621 | - |
| Repairs & Maintenance | 32,619 | 55,500 | 22,881 | 55,500 | - |
| Services and Rents | 21,102 | 18,500 | (2,602) | 18,500 | - |
| Special Projects | 57,470 | 135,000 | 77,530 | 50,000 | 85,000 |
| Utilities & Telecommunication | 51,118 | 52,000 | 882 | 52,200 | (200) |



| | | | | | |
|---|-------------------|-------------------|------------------|-------------------|-----------------|
| Vehicle Expenses | 2,043 | 15,000 | 12,957 | 15,000 | - |
| Write Offs | 136,027 | 188,000 | 51,973 | 188,000 | - |
| Non TCA Expenses | 56,793 | 2,000 | (54,793) | 2,000 | - |
| Total Material, Supplies & Rents | 1,620,218 | 1,509,716 | (110,502) | 1,356,716 | 153,000 |
| Total Expenditures | 3,476,124 | 3,268,896 | (207,228) | 3,225,686 | 43,210 |
| Net Surplus (Deficit) Operations | 25,786,038 | 25,396,327 | 389,711 | 25,530,847 | 134,520 |
| Transfer to Reserve | 210,000 | 210,000 | - | 235,000 | (25,000) |
| Contribution from Reserve | (147,525) | (140,400) | 7,125 | (158,500) | (18,100) |
| Total Change in Reserves | 62,475 | 69,600 | 7,125 | 76,500 | (43,100) |
| Payments on Loans | 60,716 | 60,700 | (16) | 50,000 | 10,700 |
| Total Change in Financing | 60,716 | 60,700 | (16) | 50,000 | 10,700 |
| Capital Assets | | | | | |
| Capital expenditures-Equipment | 147,525 | 140,400 | (7,125) | 158,500 | (18,100) |
| Total Capital Assets | 147,525 | 140,400 | (7,125) | 158,500 | (18,100) |
| | 270,716 | 270,700 | (16) | 285,000 | (14,300) |
| Surplus (Deficit) | 25,515,322 | 25,125,627 | 389,695 | 25,245,847 | 120,220 |





Public Works

The Public Works team is comprised of two service areas: road maintenance, and water distribution/collection. This team maintains our streets, gravel roads, and sidewalks while attempting to prolong infrastructure life cycle. The Municipality is required by provincial legislation to respect the Minimum Maintenance Standards for Municipal Highways (Regulation 239/02).

| | 2022 | | | 2023 | |
|------------------------|------------------|------------------|---------------|------------------|-----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Miscellaneous Income | 86,071 | 80,000 | 6,071 | 80,000 | - |
| Total Revenues | 86,071 | 80,000 | 6,071 | 80,000 | - |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | 1,696,339 | 1,777,200 | 80,861 | 1,815,900 | (38,700) |
| Benefits | 486,353 | 463,400 | (22,953) | 490,140 | (26,740) |
| Education | 19,267 | 10,500 | (8,767) | 12,500 | (2,000) |
| Total HR Costs | 2,201,959 | 2,251,100 | 49,141 | 2,318,540 | (67,440) |
| Operating Costs | | | | | |
| Advertising | 394 | 2,000 | 1,606 | 2,000 | - |
| Contractors | 300,845 | 265,000 | (35,845) | 265,000 | - |
| General Insurance | 339,251 | 341,800 | 2,549 | 366,080 | (24,280) |
| IT & Support | 23,459 | 23,200 | (259) | 23,700 | (500) |
| Leasing Expense | 3,855 | 4,500 | 645 | 4,500 | - |
| Licenses & Permits | 36,345 | 30,000 | (6,345) | 30,000 | - |

| | | | | | |
|---|--------------------|--------------------|------------------|--------------------|------------------|
| Materials | 954,308 | 935,000 | (19,308) | 1,040,000 | (105,000) |
| Office Supplies | 18,910 | 11,600 | (7,310) | 14,100 | (2,500) |
| Professional Fees | - | 4,000 | 4,000 | 4,000 | - |
| Repairs & Maintenance | (9,572) | 34,500 | 44,072 | 35,000 | (500) |
| Services and Rents | 236,740 | 236,000 | (740) | 236,000 | - |
| Supplies | 44,043 | 47,000 | 2,957 | 40,000 | 7,000 |
| Utilities & Telecommunication | 260,981 | 304,240 | 43,259 | 280,800 | 23,440 |
| Vehicle Expenses | 827,630 | 667,000 | (160,630) | 783,000 | (116,000) |
| Non TCA Expenses | (921) | 5,000 | 5,921 | 5,000 | - |
| Total Material, Supplies & Rents | 3,036,268 | 2,910,840 | (125,428) | 3,129,180 | (218,340) |
| Total Expenditures | 5,238,227 | 5,161,940 | (76,287) | 5,447,720 | (285,780) |
| Net Surplus (Deficit) Operations | (5,152,156) | (5,081,940) | (70,216) | (5,367,720) | (285,780) |
| Funding | (2,940,571) | (3,846,800) | (906,229) | (3,331,900) | 514,900 |
| Total Revenues-Capital Fund | (2,940,571) | (3,846,800) | (906,229) | (3,331,900) | 514,900 |
| Transfer to Reserve | 1,625,000 | 1,625,000 | - | 1,625,000 | - |
| Contribution from Reserve | (1,878,329) | (2,274,947) | (396,618) | (2,025,100) | 249,847 |
| Total Change in Reserves | (253,329) | (649,947) | (396,618) | (400,100) | 249,847 |
| Capital Assets | | | | | |
| Capital expenditures-Infrastructure | 4,010,630 | 5,323,500 | 1,312,870 | 4,658,000 | (665,500) |
| Capital expenditures-Equipment | 808,270 | 798,247 | (10,023) | 699,000 | (99,247) |
| Total Capital Assets | 4,818,900 | 6,121,747 | 1,302,847 | 5,357,000 | (764,747) |
| | 1,625,000 | 1,625,000 | - | 1,625,000 | - |
| Surplus (Deficit) | (6,777,156) | (6,706,940) | (70,216) | (6,992,720) | (285,780) |



Drains

The Municipality has approximately 125 Municipal Drains located primarily in agricultural and rural areas of the Municipality. Approximately 3 drains per year are constructed requiring new Engineer's Reports.

| | 2022 | | | 2023 | |
|---|------------------|-----------------|-----------------|-----------------|----------|
| | Actual | Budget | Variance | Budget | Variance |
| Expenditures | | | | | |
| Drainage Maintenance | 28,717 | 7,500 | (21,217) | 7,500 | - |
| Superintendent Fees | 34,200 | 20,000 | (14,200) | 20,000 | - |
| Municipal portion of drains | - | - | - | - | - |
| Total Expenditures | 62,917 | 27,500 | (35,417) | 27,500 | - |
| Net Surplus (Deficit) Operations | (62,917) | (27,500) | (35,417) | (27,500) | - |
| Transfer to Reserve | 60,000 | 60,000 | - | 60,000 | - |
| Contribution from Reserve | - | - | - | - | - |
| Total Change in Reserves | 60,000 | 60,000 | - | 60,000 | - |
| Surplus (Deficit) | (122,917) | (87,500) | (35,417) | (87,500) | - |





Community Services

The Community Services Department oversees a wide range of public services related to: sports and leisure, arts and culture, community events, community development, and educational programs. The Community Services team engages in strategic and collaborative partnerships with community groups, non-profit organizations, and residents. The department is also responsible for the planning, administration, operation, and maintenance of all municipal buildings and much of the green space that surrounds them. The team manages capital projects related to the repair, rehabilitation, or expansion of municipal facilities.

| | 2022 | | | 2023 | |
|---------------------------|------------------|------------------|----------------|------------------|----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Federal Grants | 24,158 | 30,000 | (5,842) | 45,000 | 15,000 |
| Provincial Grants | - | 8,000 | (8,000) | 8,000 | - |
| Donations | 6,950 | - | 6,950 | - | - |
| Arenas | 171,247 | 209,000 | (37,753) | 286,000 | 77,000 |
| Canteen Sales | 64,174 | 77,000 | (12,826) | 77,000 | - |
| Program Revenues | 18,732 | 5,000 | 13,732 | 10,000 | 5,000 |
| Fitness and Pool Revenues | 43,677 | 40,000 | 3,677 | 45,000 | 5,000 |
| Memberships | 43,375 | - | 43,375 | 108,000 | 108,000 |
| Advertising | - | 1,500 | (1,500) | 5,000 | 3,500 |
| Rentals | 1,344,172 | 1,095,165 | 249,007 | 1,223,900 | 128,735 |
| COVID relief funds | 177,859 | 178,000 | (141) | - | (178,000) |
| Miscellaneous Income | - | - | - | - | - |
| Total Revenues | 1,894,344 | 1,643,665 | 250,679 | 1,807,900 | 164,235 |
| Expenditures | | | | | |
| HR Costs | | | | | |



| | | | | | |
|---|--------------------|--------------------|-----------------|--------------------|------------------|
| Salaries & Wages | 1,776,768 | 1,662,400 | (114,368) | 1,967,900 | (305,500) |
| Benefits | 406,809 | 421,100 | 14,291 | 504,500 | (83,400) |
| Education | 15,580 | 31,500 | 15,920 | 40,500 | (9,000) |
| Total HR Costs | 2,199,157 | 2,115,000 | (84,157) | 2,512,900 | (397,900) |
| Operating Costs | | | | | |
| Cost of Goods Sold | 46,818 | 45,000 | (1,818) | 45,000 | - |
| Materials & Supplies | 18,185 | 20,000 | 1,815 | 25,000 | (5,000) |
| Subcontractors | 30,390 | 40,000 | 9,610 | 40,000 | - |
| Advertising & Promotion | 10,528 | 10,000 | (528) | 20,000 | (10,000) |
| Community Initiatives | 18,967 | 15,000 | (3,967) | 15,000 | - |
| Community Projects | 82,380 | 125,000 | 42,620 | 125,000 | - |
| General Insurance | 351,173 | 336,200 | (14,973) | 355,510 | (19,310) |
| Interest and Bank Charges | 64,926 | 73,630 | 8,704 | 62,040 | 11,590 |
| IT & Support | 48,334 | 42,600 | (5,734) | 52,800 | (10,200) |
| Licenses & Permits | 13,030 | 5,000 | (8,030) | 6,000 | (1,000) |
| Office Supplies | 34,931 | 41,500 | 6,569 | 43,500 | (2,000) |
| Professional Fees | 58,536 | 60,000 | 1,464 | 60,000 | - |
| Repairs & Maintenance | 556,421 | 453,500 | (102,921) | 472,500 | (19,000) |
| Services and Rents | 84,870 | 70,000 | (14,870) | 100,000 | (30,000) |
| Utilities & Telecommunication | 735,481 | 822,142 | 86,661 | 822,142 | - |
| Vehicle Expenses | 30,826 | 45,000 | 14,174 | 45,000 | - |
| Non TCA Expenses | 73,728 | 60,000 | (13,728) | 100,000 | (40,000) |
| Total Material, Supplies & Rents | 2,259,524 | 2,264,572 | 5,048 | 2,389,492 | (124,920) |
| Total Expenditures | 4,458,681 | 4,379,572 | (79,109) | 4,902,392 | (522,820) |
| Net Surplus (Deficit) Operations | (2,564,337) | (2,735,907) | 171,570 | (3,094,492) | (358,585) |



| | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Grants | (8,387) | (190,400) | 182,013 | (181,900) | (8,500) |
| Donations | - | - | - | - | - |
| Total Revenues-Capital Fund | (8,387) | (190,400) | 182,013 | (181,900) | (8,500) |
| Transfer to Reserve | 1,119,000 | 1,119,000 | - | 1,250,000 | (131,000) |
| Contribution from Reserve | (679,548) | (1,890,400) | (1,210,852) | (2,065,790) | (175,390) |
| Total Change in Reserves | 439,452 | (771,400) | (1,210,852) | (815,790) | (44,390) |
| Payments on Loans | 100,710 | 100,710 | - | 112,300 | (11,590) |
| Lease repayment | 51,500 | 51,500 | - | 51,500 | - |
| Total Change in Financing | 152,210 | 152,210 | - | 163,800 | (11,590) |
| Capital Assets | | | | | |
| Capital expenditures | 523,637 | 1,823,500 | 1,299,863 | 2,130,700 | (307,200) |
| Capital expenditures-Equipment | 164,298 | 257,300 | 93,002 | 116,990 | 140,310 |
| Total Capital Assets | 687,935 | 2,080,800 | 1,392,865 | 2,247,690 | (166,890) |
| | 1,271,210 | 1,271,210 | - | 1,413,800 | 142,590 |
| Surplus (Deficit) | (3,835,547) | (4,007,117) | 171,570 | (4,508,292) | (501,175) |





Planning and Building

The Planning Department provides information and guidance to the public relative to development approval processes, Official Plan policies and the Zoning By-law. Planning oversees development, controls, and zoning, as well as long-range community planning.

The Building Department utilizes an efficient system of building permits and conducts inspections to ensure that construction projects in West Nipissing adhere to provincial and municipal regulations. On average, 300 building permits are approved in West Nipissing each year.

| | 2022 | | | 2023 | |
|------------------------|----------------|----------------|----------------|----------------|-----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Building Permits | 318,139 | 225,000 | 93,139 | 280,000 | 55,000 |
| Planning Consent | 64,395 | 45,000 | 19,395 | 57,500 | 12,500 |
| Other Revenue | 62,593 | 35,000 | 27,593 | 37,500 | 2,500 |
| Total Revenues | 445,127 | 305,000 | 140,127 | 375,000 | 70,000 |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | 361,455 | 384,400 | 22,945 | 411,600 | (27,200) |
| Benefits | 117,527 | 118,360 | 833 | 134,310 | (15,950) |
| Education | 3,206 | 11,000 | 7,794 | 11,000 | - |
| Total HR Costs | 482,188 | 513,760 | 31,572 | 556,910 | (43,150) |
| Operating Costs | | | | | |
| Office Supplies | 30,452 | 24,900 | (5,552) | 31,400 | (6,500) |

| | | | | | |
|---|-----------------|------------------|----------------|------------------|-----------------|
| Legal | 2,559 | 5,000 | 2,441 | 5,000 | - |
| Professional Fees | 3,190 | 2,000 | (1,190) | 7,500 | (5,500) |
| Special Projects | - | - | - | 37,500 | (37,500) |
| Utilities & Telecommunication | 3,260 | 4,000 | 740 | 4,000 | - |
| Non TCA Expenses | 5,123 | 7,200 | 2,077 | 7,200 | - |
| Total Material, Supplies & Rents | 44,584 | 43,100 | (1,484) | 92,600 | (49,500) |
| Total Expenditures | 526,772 | 556,860 | 30,088 | 649,510 | (92,650) |
| Net Surplus (Deficit) Operations | (81,645) | (251,860) | 170,215 | (274,510) | (22,650) |





Economic Development

Economic Development promotes a stable and diverse economy through job creation, business attraction, growth, and expansion. The team collaborates closely with an established network of local, regional, provincial, and federal partners.

| | 2022 | | | 2023 | |
|------------------------|----------------|----------------|-----------------|----------------|----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Grants | 120,077 | 154,500 | (34,423) | 155,000 | 500 |
| Other Revenue | - | - | - | - | - |
| Total Revenues | 120,077 | 154,500 | (34,423) | 155,000 | 500 |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | 82,389 | 91,000 | 8,611 | 93,820 | (2,820) |
| Benefits | 16,502 | 20,700 | 4,198 | 21,800 | (1,100) |
| Education | 645 | 4,500 | 3,855 | 6,500 | (2,000) |
| Total HR Costs | 99,536 | 116,200 | 16,664 | 122,120 | (5,920) |
| Operating Costs | | | | | |
| Advertising | 2,499 | 25,000 | 22,501 | 15,000 | 10,000 |
| Community Projects | - | 110,000 | 110,000 | 350,000 | (240,000) |
| Priority Projects | 120,207 | 150,000 | 29,793 | - | 150,000 |
| Doctor Recruitment | 20,000 | 25,000 | 5,000 | 25,000 | - |
| Interest on Loans | - | - | - | - | - |
| IT and Support | 109 | 2,500 | 2,391 | 2,500 | - |
| Office Supplies | 2,249 | 7,250 | 5,001 | 9,450 | (2,200) |



| | | | | | |
|---|------------------|------------------|----------------|------------------|------------------|
| Professional Fees | 542 | 40,000 | 39,458 | 75,000 | (35,000) |
| Supplies | - | - | - | - | - |
| Materials | - | 1,000 | 1,000 | 1,000 | - |
| Telephone | 385 | 1,200 | 815 | 1,200 | - |
| Total Operating Costs | 145,991 | 361,950 | 215,959 | 479,150 | (117,200) |
| Total Expenditures | 245,527 | 478,150 | 232,623 | 601,270 | (123,120) |
| Net Surplus (Deficit) Operations | (125,450) | (323,650) | 198,200 | (446,270) | (122,620) |





Fire Service

The West Nipissing Fire Service is responsible for receiving and dispatching appropriate stations to all fire and emergency calls received in the Municipality. They are also in charge of fire and injury prevention, as well as public education.

| | 2022 | | | 2023 | |
|------------------------|------------------|------------------|-----------------|------------------|-----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Miscellaneous Income | 57,837 | 18,000 | 39,837 | 18,000 | - |
| Total Revenues | 57,837 | 18,000 | 39,837 | 18,000 | - |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | 1,194,016 | 1,130,500 | (63,516) | 1,166,300 | (35,800) |
| Benefits | 339,306 | 339,575 | 269 | 377,325 | (37,750) |
| Education | 12,523 | 26,600 | 14,077 | 34,000 | (7,400) |
| Total HR Costs | 1,545,845 | 1,496,675 | (49,170) | 1,577,625 | (80,950) |
| Operating Costs | | | | | |
| Materials & Supplies | 35,476 | 60,000 | 24,524 | 60,000 | - |
| General Insurance | 60,971 | 61,000 | 29 | 66,850 | (5,850) |
| Interfund transfers | 22,000 | 22,000 | - | 22,000 | - |
| Licenses & Permits | 625 | 1,600 | 975 | 11,600 | (10,000) |
| Office Supplies | 52,918 | 65,780 | 12,862 | 69,300 | (3,520) |



| | | | | | |
|---|--------------------|--------------------|------------------|--------------------|------------------|
| Repairs & Maintenance | 92,946 | 102,500 | 9,554 | 92,100 | 10,400 |
| Services and Rents | 14,079 | 25,500 | 11,421 | 37,500 | (12,000) |
| Utilities & Telecommunication | 109,623 | 104,220 | (5,403) | 133,072 | (28,852) |
| Vehicle Expenses | 96,616 | 94,300 | (2,316) | 114,300 | (20,000) |
| Total Material, Supplies & Rents | 485,254 | 536,900 | 51,646 | 606,772 | (69,822) |
| Total Expenditures | 2,031,099 | 2,033,575 | 2,476 | 2,184,347 | (150,772) |
| Net Surplus (Deficit) Operations | (1,973,262) | (2,015,575) | 42,313 | (2,166,347) | (150,772) |
| Transfer to Reserve | 445,000 | 445,000 | - | 495,000 | (50,000) |
| Contribution from Reserve | - | (380,000) | (380,000) | (870,000) | (490,000) |
| Total Change in Reserves | 445,000 | 65,000 | (380,000) | (375,000) | (540,000) |
| Capital Assets | | | | | |
| Capital expenditures-Equipment | - | 380,000 | 380,000 | 870,000 | (490,000) |
| Total Capital Assets | - | 380,000 | 380,000 | 870,000 | (490,000) |
| | 445,000 | 445,000 | - | 495,000 | 50,000 |
| Surplus (Deficit) | (2,418,262) | (2,460,575) | 42,313 | (2,661,347) | (200,772) |



Committees | Boards | Service Partners





Committees

| | 2022 | | | 2023 | |
|--------------------|--------|--------|----------|--------|----------|
| | Actual | Budget | Variance | Budget | Variance |
| Emergency Measures | 146 | 3,500 | 3,354 | 3,500 | - |
| Heritage Committee | - | 2,500 | 2,500 | 2,500 | - |
| | 146 | 6,000 | 5,854 | 6,000 | - |





Boards

The local boards represent services provided to the community that are governed by their own boards of directors. These services are funded, in part, by their own revenue generation and fundraising, and in part through municipal contribution. The portion shown here is the municipal contribution. Though the Council has the ability to approve the level of expenditures to these boards (amount of money that the Municipality is willing to contribute), the Council has little or no control over how the money is spent or individual line items within these budgets.

| | 2022 | | | 2023 | |
|---------------------|----------------|----------------|-----------------|----------------|----------------|
| | Actual | Budget | Variance | Budget | Variance |
| Police Board | 5,997 | 15,662 | (9,665) | 13,662 | 2,000 |
| Library | 422,202 | 422,202 | - | 429,952 | (7,750) |
| Cemetery | 19,7396 | 46,240 | (26,501) | 46,240 | - |
| Total Boards | 447,938 | 484,104 | (36,166) | 489,854 | (5,750) |

Police Services Board

As per the *Police Services Act* of Ontario, the Police Services Board advises the Ontario Provincial Police – Nipissing West Detachment Commander with respect to police services in the Municipality. This includes determining objectives and priorities for police services in consultation with the detachment commander, establishing local policing policies, and monitoring performance of the detachment commander.

West Nipissing Public Library Board

The WNPL is a community resource that is committed to furthering the acquisition of knowledge, fostering literacy, and promoting life-long learning by serving the needs of our community. The main branch is located in Sturgeon Falls, accompanied by 4 satellite branches located in Cache Bay, Field, Verner and River Valley. The management of the Library is overseen by the WNPL Board.

Cemetery Board

The Cemetery Board oversees the effective operation of municipally owned cemeteries and provides guidance to the cemetery caretakers.





Policing

The OPP – Nipissing West detachment provides police services for West Nipissing, with local objectives, priorities, and policies advised by the Police Services Board. The Policing expenditure is no longer compiled based on a transition strategy. 2023 marks our first year with the new expenditure model.

| | 2022 | | | 2023 | |
|-----------------------------------|----------------|----------------|------------------|----------------|------------------|
| | Actual | Budget | Variance | Budget | Variance |
| Revenues | | | | | |
| Grants | (68,574) | 123,735 | (192,309) | 130,000 | 6,265 |
| Lease | 307,105 | 258,200 | 48,905 | 338,660 | 80,460 |
| Other Revenue | 32,200 | 24,000 | 8,200 | 34,000 | 10,000 |
| Contribution from General Reserve | 314,000 | 314,000 | - | - | (314,000) |
| Total Revenues | 584,731 | 719,935 | (135,204) | 502,660 | (217,275) |
| Expenditures | | | | | |
| HR Costs | | | | | |
| Salaries & Wages | - | - | - | - | - |
| Benefits | 11,122 | 8,000 | (3,122) | 8,000 | - |
| Total HR Costs | 11,122 | 8,000 | (3,122) | 8,000 | - |
| Operating Costs | | | | | |
| Contractors | 4,654,910 | 4,654,562 | (348) | 3,398,600 | 1,255,962 |
| Insurance | - | 12,140 | 12,140 | 13,200 | (1,060) |
| Facility Maintenance | 110,389 | 93,168 | (17,221) | 111,000 | (17,832) |



| | | | | | |
|---|--------------------|--------------------|------------------|--------------------|------------------|
| Utilities & Telecommunication | 94,748 | 72,500 | (22,248) | 96,000 | (23,500) |
| Total Operating Costs | 4,860,047 | 4,832,370 | (27,677) | 3,618,800 | 1,213,570 |
| Total Expenditures | 4,871,169 | 4,840,370 | (30,799) | 3,626,800 | 1,213,570 |
| Net Surplus (Deficit) Operations | (4,286,438) | (4,120,435) | (166,003) | (3,124,140) | 996,295 |
| Financing Costs | 557,671 | 564,315 | (6,644) | 1,560,610 | (996,295) |
| Total Change in Financing | 557,671 | 564,315 | (6,644) | 1,560,610 | (996,295) |
| | 557,671 | 564,315 | (6,644) | 1,560,610 | 996,295 |
| Surplus (Deficit) | (4,844,109) | (4,684,750) | (159,359) | (4,684,750) | - |





Service Partners

Levies and Contracts

| | 2022 | | | 2023 | |
|-----------------------|------------------|------------------|-------------|------------------|------------------|
| | Actual | Budget | Variance | Budget | Variance |
| DNSSAB | 3,345,419 | 3,344,778 | (641) | 3,478,087 | (133,309) |
| Au Château | 2,015,068 | 2,015,068 | - | 2,050,300 | (35,232) |
| Health Unit | 431,650 | 431,650 | - | 447,914 | (16,264) |
| Animal Control | 96,428 | 96,550 | 122 | 98,450 | (1,900) |
| Total Levies | <u>5,888,565</u> | <u>5,888,046</u> | <u>-519</u> | <u>6,074,751</u> | <u>(186,705)</u> |

District of Nipissing Social Services Administration Board (DNSSAB)

The DNSSAB is responsible for the funding and administration of social housing programs and works to prevent homelessness in the Nipissing District.

Au Château

This 160-bed Long-Term Care Home supports older adults and adults with disabilities and helps individuals remain independent in their own homes for as long as possible.

Nipissing Parry Sound District Health Unit

Providing services to over 120,000 residents within an area consisting of most of Nipissing District, and all of Parry Sound District, the Health Unit works locally with individuals, families, the community and partner agencies to promote and protect health and to prevent disease. The Health Unit is governed by the Board of Health.

Animal Control Services

The North Bay and District Humane Society is contracted by the Municipality to provide animal control and after-hours emergency services for injured dogs and cats at large.



Appendices





Dedicated Reserve as of December 31, 2022

| | Opening Balance | Additions | Transfer to Capital Fund | Reserve Available | Expenditure | Ending Balance |
|--|------------------|------------------|--------------------------|-------------------|------------------|------------------|
| Municipal Reserves | | | | | | |
| General Government IT | 21,601 | 45,000 | | 66,601 | 34,022 | 32,579 |
| General Government Facilities | 26,934 | 165,000 | | 191,934 | 147,234 | 44,700 |
| Evansville Playground | 5,108 | | 15 | 5,123 | | 5,123 |
| Bylaw - vehicle | 3,075 | | | 3,075 | | 3,075 |
| Council - Seniors | 7,200 | | | 7,200 | | 7,200 |
| Fire Services-Equipment Reserve | 58,545 | 45,000 | | 103,545 | 12,174 | 91,371 |
| Fire Services - Fleet | 396,429 | 300,000 | | 696,429 | | 696,429 |
| Fire Services - Facilities | 471,700 | 100,000 | | 571,700 | | 571,700 |
| Fire Services - Fire Marque | 38,951 | | | 38,951 | | 38,951 |
| Emergency Measures | 73,768 | | | 73,768 | | 73,768 |
| Au Château | 315,240 | 500,000 | | 815,240 | | 815,240 |
| Community Services - Equipment & Parks | 980,366 | 319,000 | | 1,299,366 | 425,548 | 873,818 |
| Community Services - Facility | - | 800,000 | | 800,000 | 254,000 | 546,000 |
| Parks from Planning | 34,229 | | | 34,229 | | 34,229 |
| Museum | 52,058 | | | 52,058 | | 52,058 |
| Downtown Beautification | 425 | | | 425 | | 425 |
| Municipal Drains | - | 60,000 | | 60,000 | | 60,000 |
| Public Works (Fleet) | 151,726 | 650,000 | | 801,726 | 801,726 | - |
| Public Works (Infrastructure) | - | 975,000 | | 975,000 | 601,634 | 373,366 |
| Public Works (Planning) | 18,037 | | | 18,037 | | 18,037 |
| Public Works (Verner Garage) | 250,000 | | | 250,000 | 250,000 | - |
| Public Works (Nature's Trail) | 201,699 | | | 201,699 | 201,699 | - |
| Public Works (Front Street) | 50,000 | | | 50,000 | 23,269 | 26,731 |
| | 3,157,093 | 3,959,000 | 15 | 7,116,108 | 2,751,307 | 4,364,801 |



Board Reserves

| | | | | | |
|-------------------------------------|------------------|------------------|-----------|------------------|------------------|
| Police Services-Contingency Reserve | 469 | | 469 | | 469 |
| Police Transition | 132,396 | | 132,396 | - | 132,396 |
| Cemeteries | 27,133 | 5,400 | 32,533 | | 32,533 |
| | 159,997 | 5,400 | - | 165,397 | - |
| | 3,317,090 | 3,964,400 | 15 | 7,281,505 | 2,751,307 |
| | | | | | 4,530,198 |





Analysis of Debt as of December 31, 2022

| | |
|--------------------------|-----------------------------|
| Municipal Debt | 12,005,674.96 |
| Water & Sewer Debt: | 4,628,406.56 |
| Consolidated Debt | <u>16,634,081.52</u> |

| | Opening | Add'l loans | Principal | Interest | Payments | Closing |
|--------------------------------|----------------------|---------------------|-------------------|-------------------|-------------------|----------------------|
| Infrastructure Ontario (Emerg) | 535,356.76 | - | 102,541.50 | 10,961.96 | 113,503.46 | 432,815.26 |
| Administration Building | 10,716.08 | | 10,716.08 | 30.85 | 10,746.93 | - |
| Infrastructure Ontario (Roof) | 688,174.70 | - | 49,411.99 | 23,995.53 | 73,407.52 | 638,762.71 |
| Infrastructure Ontario (CS) | 587,138.17 | | 90,695.71 | 16,995.47 | 107,691.18 | 496,442.46 |
| Ambulance Bay | 768,087.85 | - | 64,505.30 | 23,646.94 | 88,152.24 | 703,582.55 |
| Waterfront II | 241,008.04 | - | 43,445.92 | 7,040.36 | 50,486.28 | 197,562.12 |
| Infrastructure Ontario (OPP) | 3,636,000.00 | 1,000,000.00 | 122,080.86 | 73,017.00 | 195,097.86 | 4,513,919.14 |
| Infrastructure Ontario (OPP) | 4,864,000.00 | | 46,309.69 | 85,606.40 | 131,916.09 | 4,817,690.31 |
| NOHFC Museum | 204,900.41 | | - | - | - | 204,900.41 |
| | <u>11,535,382.01</u> | <u>1,000,000.00</u> | <u>529,707.05</u> | <u>241,294.51</u> | <u>771,001.56</u> | <u>12,005,674.96</u> |

| | Opening | Add'l loans | Principal | Interest | Payments | Closing |
|-----------------------|---------------------|-------------|-------------------|-------------------|---------------------|---------------------|
| Water Sewer #1 | 3,939,319.44 | | 595,341.71 | 232,611.04 | 827,952.75 | 3,343,977.73 |
| Water Sewer #2 (2009) | 933,819.45 | - | 110,659.85 | 41,521.75 | 152,181.60 | 823,159.60 |
| Water Sewer #3 (2010) | 636,326.72 | - | 175,057.49 | 27,790.89 | 202,848.38 | 461,269.23 |
| | <u>5,509,465.61</u> | <u>-</u> | <u>881,059.05</u> | <u>301,923.68</u> | <u>1,182,982.73</u> | <u>4,628,406.56</u> |

