

2024 BUDGET Workbook

West Nipissing



West Nipissing Ovest

November 18, 2023



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Executive Summary

We are pleased to share the 2024 initial budget submission. Staff and I wish to thank the Mayor and Council for their distinct energy and enthusiasm this past year. Council's strategic approach leading to a robust Term Plan has given staff a path as to where our resources should be directed. Though this year's budgeting process has been challenging – with all other tasks to complete the fiscal year as contemplated, staff are buoyed by the prospect of having our budgets approved much earlier.

This past year has proven challenging and disappointing in terms of capital plans due to vendor submissions coming in at much greater than anticipated amounts. It is hoped that we will be able to receive more favourable pricing with a Fall budget.

We begin this budget year with a revenue shortfall of **\$1,057,233**, representing a general levy increase of **5.31%**. There are several key reasons why the starting point is at this level. As discussed last year, a portion of our revenues are dependent on the provincial government for stable funding. Apart from not keeping pace with inflationary pressure, the amounts have once again decreased, placing additional weight on other sources of income, such as taxation. That, combined with rising inflation, continues to pose challenges for all municipalities.

Given the fact that we are commencing prior to the end of this fiscal year, we will be dependent more on the budget-to-budget comparisons rather than providing the actuals, which would not yet accurately represent the year. Nevertheless, the submissions are based on historical yearly actuals, on staff's knowledge of their needs, as well as the attempt to satisfy Council's needs as expressed in their Term Plan.

We hope to arrive at revenue and expenditure levels that allow the Corporation to meet its service level requirements while providing the quality of life that we have become accustomed to.

I look forward to productive discussions at Council.

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 2023

Overall Trends

- All departments are operating within budgets.
- Areas of concern: utility costs, particularly heating costs.
- Fuel costs (fleet) have stabilized, compared to the last few years.
- Challenge: acquiring goods and materials, which impacts projects and timelines within the operating budget.
- All departments have had strong revenue for 2023.

General Government

- Billing for supplemental and omitted taxes have exceeded budget for 2023. In a large part, this represents changes and new construction that MPAC assessed in the later part of 2022 and early 2023.
- There will be some continued supplemental billing in the final quarter of 2023 but not a significant amount.
- Interest income is substantially exceeding budget.

Public Works

- Public Works expenses fluctuate greatly due to seasonal variations, therefore, do not have a smooth budget-to-actual trend.
- Areas of concern / exceeded budget lines: fleet expenses (including repairs and maintenance, fuel, etc.) and contractor (operating) expenses.
- Public Works has seen enhanced revenue, and there is potentially room within the operating budget to accommodate the overages, however; much of that depends on material and inventory levels.
- An early start to winter through November and December could result in challenges to the overall Public Works budget.

Community Services

- Exceeded revenue expectations on program revenue and daily usage passes. Facility usage and memberships are trending positively, though they may not all hit budget projections.
- Due to high water concerns in May, the Marina had a delayed start which impacted early fuel sales and Marina revenue.
- Utility costs, particular heating costs, are a challenge this year. However, Community Services is underspent in a number of operating lines. The Community Services department is anticipated to finish the year in a surplus.



Fire

- WNFS receives revenue from the Ministry of Transportation when it responds to calls on the Trans-Canada highway or other provincial highways within our boundaries. It has been a busy year. Fire revenues have already exceeded projections.
- The Fire and department has successfully recovered some insurance proceeds, with the assistance of Fire Marque. These proceeds are reflected in the revenue but are transferred to reserve as the revenues have restrictions in how the recovered funds can be use.
- Vehicle maintenance and facility maintenance are trending under budget and anticipated to remain under budget.

Building and Planning

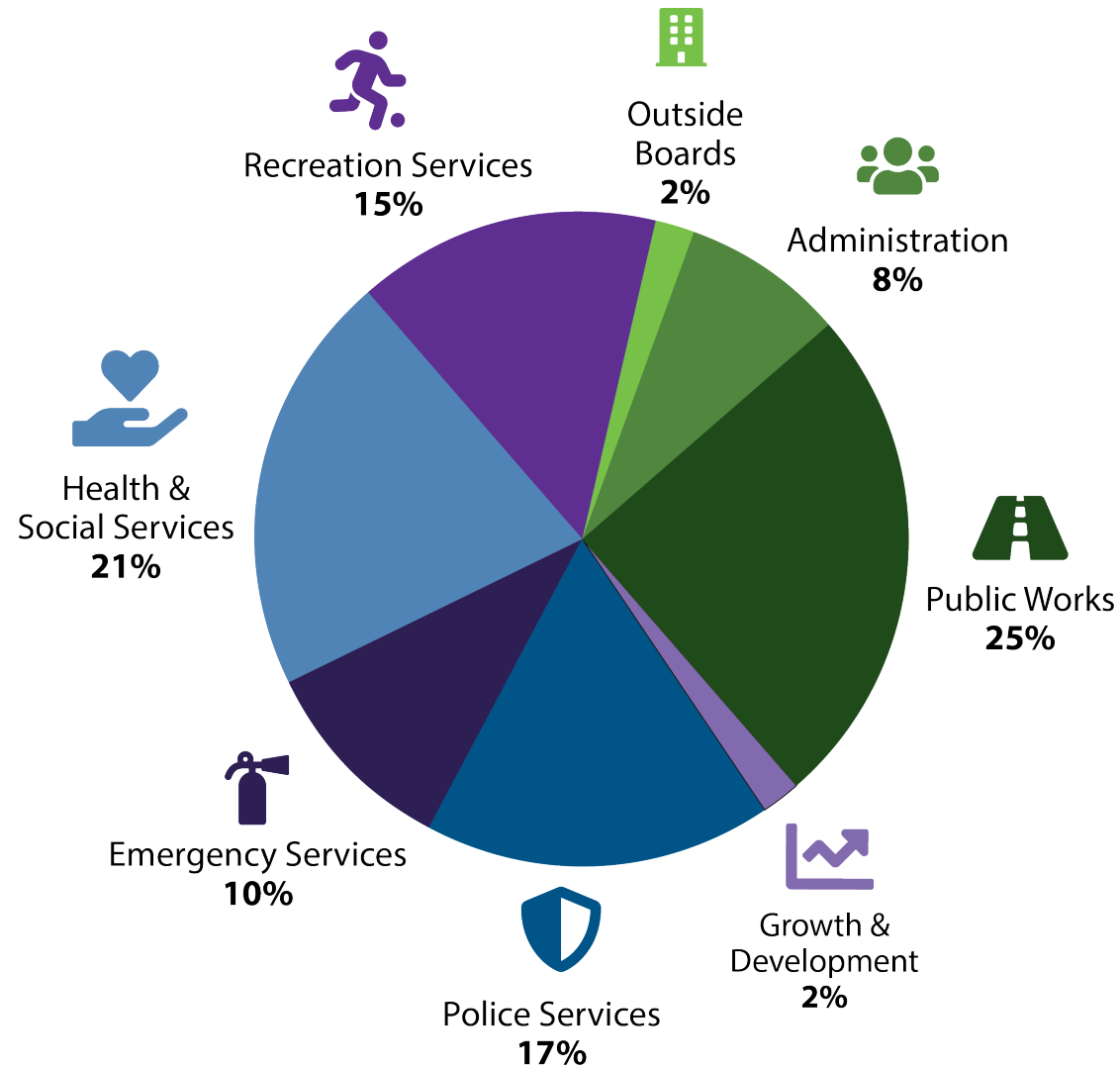
- The Building and Planning department has had a very strong 2023. Revenues for the first three quarters are almost at full year projections.
- It is anticipated that the Building and Planning department will exceed revenues and finish the year in a surplus position.
- The Official Plan review and Zoning Bylaw update have not yet been started. The Official Plan review was budgeted as a two-year project.

Economic Development

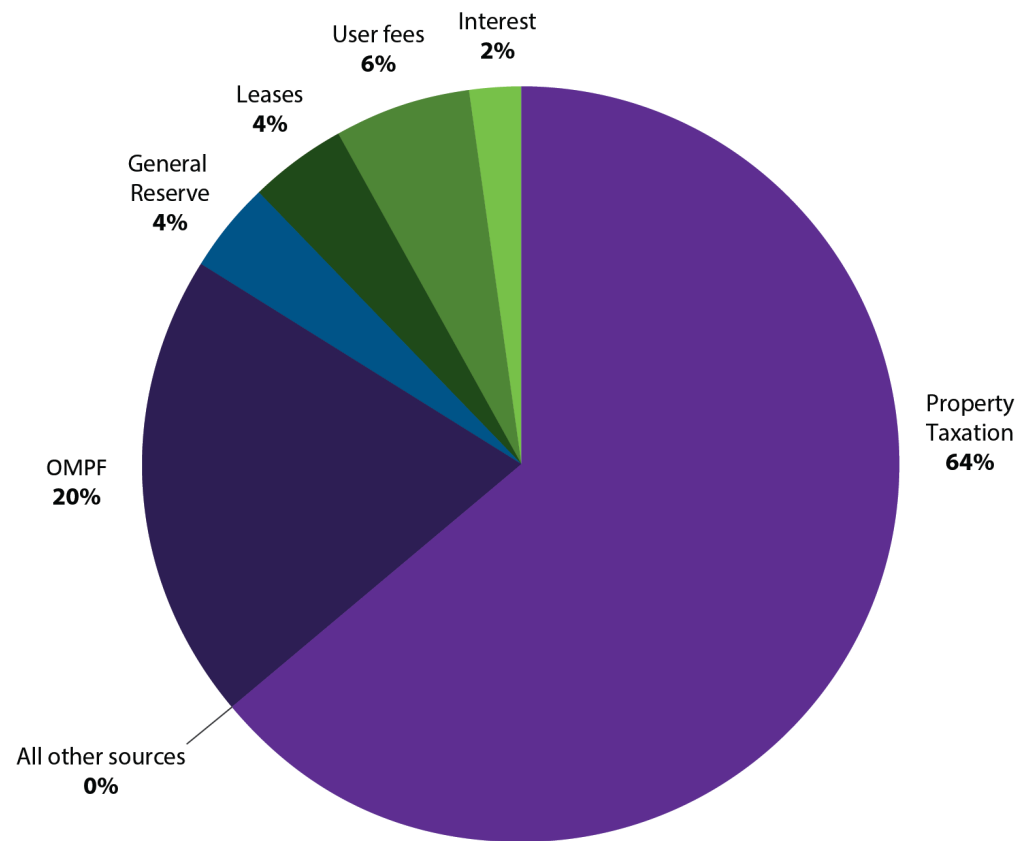
- Special projects in the Economic Development budget are awaiting confirmation of funding.



Where your tax dollars went (2023 budget)



Sources of Revenue (2023 budget)



2024 Budget Summary





2024 Key Budget Changes

Please note that the amounts in this table do not necessarily represent their net effect on the budget. An increase in expense is shown as an increase; an increase in revenue is also shown as an increase, even though they will have different impacts on the budget.

The highlighted items are recommended changes that require a strategic decision by Council. These items directly align with Council's Term Plan pillars and goals.

Community Development	Facilities and Public Spaces	Strategic Management/Policies	Infrastructure	Service Delivery

Impacting all

27,000	Increased heating costs		
95,000	Estimated increased insurance costs		

Mayor and Council


10,000	Increase in conference and training for continued education of Council, supports good process. Reflects increased travel costs	Strategic Decision	Mgmt/Policy
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Building & Planning


31,000	Conversion to full-time planner. Supports service delivery and modernization in areas of Building, Planning and Development		
28,000	Additional revenue based on rate increase was implemented mid-year 2023		
-4,000	Decrease in training – staff engaged in maintenance training, training available online		






Fire

-11,000	Decrease in training due to change in collective agreement language and ability to offer local training		
150,000	Increase in transfer to fleet reserve to meet long term capital needs	Strategic Decision	 Community
28,000	Increase in revenue related to response to highway incidents		
	Reallocation of "Materials and Supplies" to transfer to equipment reserve to match purchases with accounting principals		

Bylaw

25,100	Addition of part-time bylaw officer	Strategic Decision	 Community
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Public Works

30,000	Addition of PT employees to better support winter maintenance	Strategic Decision	 Service
-32,400	Reallocation of project management to capital		
45,000	Increase in contractors due to increasing costs, i.e., sweeping		
65,000	Increase in materials (granular, sand, salt, etc.) to reflect rising costs		
38,500	Increase in vehicle expenses, primarily related to vehicle repairs and maintenance (a result of aging fleet and rising costs)		
200,000	Increase in transfer to fleet reserve to match longer term fleet replacement schedule	Strategic Decision	 Infrastructure
275,000	Increase in transfer to infrastructure reserve to continue to close the infrastructure deficit	Strategic Decision	 Infrastructure

Community Services

130,000	Increase in wages to return to full week operation and full programming at the Recreation Centre and Arenas		
-10,000	Decrease in training to reflect remote training opportunities and better match concise training plan		



-58,000	Sustainable decrease in hydro costs at facilities, due to investment in energy savings		
	Transfer of computer replacement from operating to capital		

General Government

60,000	Increase in supplemental billings to reflect growing community and historic trends		
-23,000	Decrease costs due to transition to new phone system technology		

Levies (estimates)

156,000	District of Nipissing Social Services		
254,600	Au Chateau (includes an increase in transfer to reserve in addition to levy increase)		
18,000	Health Unit		
2,000	Animal Control		



Summary of All Categories

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Property Taxation	19,911,445	20,209,871	298,426
Payments in lieu	556,150	573,350	17,200
OMPF	6,513,200	6,486,700	(26,500)
Other Revenues	5,108,370	5,470,450	362,080
Total Revenues	32,089,165	32,740,371	651,206
Expenditures			
HR Costs	9,125,225	9,942,445	(817,220)
Operating Expenses	8,065,235	8,190,331	(125,096)
Policing	4,684,750	4,357,938	326,812
Social Programs	5,976,301	6,387,586	(411,285)
Total Expenditures	27,851,511	28,878,300	(1,026,789)
Local Boards			
Police	13,662	13,662	-
Library	429,952	442,002	(12,050)
Cemetery	46,240	46,240	-
Total Board Expenditures	489,854	501,904	(12,050)
Total Expenditures incl. Boards	28,341,365	29,380,204	(1,038,839)
Surplus (Deficit)-Operating	3,747,800	3,360,167	(387,633)



Funding	(3,513,800)	(3,701,600)	187,800
Total Revenues-Capital Fund	(3,513,800)	(3,701,600)	187,800
Transfer to Reserve	3,534,000	4,199,000	(665,000)
Contribution from Reserve	(5,119,390)	(4,759,600)	(359,790)
Total Change in Reserves	(1,585,390)	(560,600)	(1,024,790)
Long Term Debt Financing			-
Payments on Loans	213,800	218,400	(4,600)
Total Change in Financing	213,800	218,400	(4,600)
Capital Assets			
Capital expenditures-Infrastructure	4,658,000	4,730,000	(72,000)
Capital expenditures	3,975,190	3,731,200	243,990
Total Capital Assets	8,633,190	8,461,200	171,990
	3,747,800	4,417,400	669,600
Surplus (Deficit)	-	(1,057,233)	(1,057,233)



Summary of Revenues and Expenses

	2023	2024	
	Budget	Budget Review	Budget Change
Taxation			
Revenues	19,911,445	20,209,871	298,426
Payments in lieu	556,150	573,350	17,200
Provincial Grants-OMPF	6,513,200	6,486,700	(26,500)
General Government			
Revenues	2,685,470	2,996,550	311,080
Expenses	3,375,291	3,613,521	(238,230)
Surplus (Deficit)	(689,821)	(616,971)	72,850
Mayor & Council			
Expenses	261,085	278,785	(17,700)
Public Works			
Revenues	80,000	80,000	-
Expenses	7,072,720	7,922,100	(849,380)
Surplus (Deficit)	(6,992,720)	(7,842,100)	(849,380)
Community Services			
Revenues	1,807,900	1,842,900	35,000
Expenses	6,185,192	6,414,860	(229,668)
Surplus (Deficit)	(4,377,292)	(4,571,960)	(194,668)



Fire Department

Revenues	18,000	46,000	28,000
Expenses	2,679,347	2,857,275	(177,928)
Surplus (Deficit)	(2,661,347)	(2,811,275)	(149,928)

Economic Development

Revenues	100,000	55,000	(45,000)
Expenses	431,270	422,450	8,820
Surplus (Deficit)	(331,270)	(367,450)	(36,180)

Planning & Development

Revenues	405,000	438,000	33,000
Expenses	649,510	709,910	(60,400)
Surplus (Deficit)	(244,510)	(271,910)	(27,400)

Bylaw

Revenues	12,000	12,000	-
Expenses	91,895	137,395	(45,500)
Surplus (Deficit)	(79,895)	(125,395)	(45,500)

Emergency Management

Expenses	3,500	3,500	-
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Heritage Committee

Expenses	2,500	2,500	-
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Policing

Revenues	502,660	462,660	(40,000)
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Expenses	5,187,410	4,820,598	366,812
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Surplus (Deficit)	(4,684,750)	(4,357,938)	326,812
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Police Board

Expenses	13,662	13,662	-
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Libraries

Expenses	429,952	442,002	(12,050)
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Cemetery

Expenses	46,240	46,240	-
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Municipal Drains

Expenses	87,500	87,500	-
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Animal Control

Expenses	98,450	100,380	(1,930)
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Health Services

Expenses	447,914	465,830	(17,916)
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DNSSAB

Expenses	3,478,087	3,634,106	(156,019)
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Home for the Aged-Au Chateau

Expenses	2,050,300	2,287,650	(237,350)
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Grand Total

Revenues	32,591,825	33,203,031	611,206
Expenses	32,591,825	34,260,264	(1,668,439)

Net Surplus (Deficit)	-	(1,057,233)	(1,057,233)
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Projected General Reserve

Opening Balance	4,461,020
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Approved Transactions

Transfer surplus to operations	(1,200,000)	
Repayment from Police transition	657,610	
		(542,390)

Interim Balance	3,918,630
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Surplus

Ending Balance	3,918,630
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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. The 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.

	2023	2024	
	Budget	Budget Review	Budget Change
Expenditures			
HR Costs			
Salaries & Wages	170,600	177,800	(7,200)
Benefits	21,060	21,560	(500)
Education	20,000	30,000	(10,000)
Total HR Costs	211,660	229,360	(17,700)
Operating Costs			
Advertising	3,000	3,000	-
Community Projects	7,200	7,200	-
Legal	-	-	-
Office Supplies	3,025	3,025	-
Professional Fees	25,000	25,000	-
Utilities & Telecommunication	1,200	1,200	-
Miscellaneous	10,000	10,000	-
Total Material, Supplies & Rents	49,425	49,425	-
Total Operating Expenditures	261,085	278,785	(17,700)
Net Surplus (Deficit)	(261,085)	(278,785)	(17,700)





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, Information Technology and Communications.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Taxation Revenue	19,911,445	20,209,871	(298,426)
Payments in Lieu	556,150	573,350	(17,200)
OMPF	6,513,200	6,486,700	26,500
Grants	50,000	75,000	(25,000)
Interest Income	327,000	608,000	(281,000)
Licenses and Fees	44,700	44,700	-
P.O.A.	10,000	10,000	-
Management Fees	143,000	143,000	-
Penalties & Interest	275,000	275,000	-
Miscellaneous Income	2,000	2,000	-
Sale of land	-	-	-
Interdepartmental Charges	213,770	218,850	(5,080)
General Reserve	1,200,000	1,200,000	-
Dividend Income	420,000	420,000	-
Total Revenues	29,666,265	30,266,471	(600,206)
Expenditures			



HR Costs			
Salaries & Wages	1,373,400	1,554,700	(181,300)
Benefits	355,770	396,200	(40,430)
Education	25,000	20,500	4,500
Total HR Costs	1,754,170	1,971,400	(217,230)
Operating Costs			
Advertising	40,250	40,250	-
Election Costs	-	-	-
General Insurance	163,500	179,900	(16,400)
IT and Support	170,500	188,600	(18,100)
Insurance Settlements	75,000	75,000	-
Contractors	8,000	8,000	-
Interest Expense	13,000	13,000	-
Interest on Loans	2,500	-	2,500
Leasing Expense	16,500	16,500	-
Legal	65,000	65,000	-
Materials	2,000	2,000	-
Memberships	17,250	17,250	-
Office Supplies	68,800	68,800	-
Professional Fees	85,000	85,000	-
Property Assessment	244,621	244,621	-
Repairs & Maintenance	55,500	42,500	13,000
Services and Rents	18,500	18,500	-
Special Projects	50,000	75,000	(25,000)
Utilities & Telecommunication	51,200	28,200	23,000
Write Offs	188,000	188,000	-
Non TCA Expenses	1,000	1,000	-



Total Material, Supplies & Rents	1,336,121	1,357,121	(21,000)
Total Expenditures	3,090,291	3,328,521	(238,230)
Net Surplus (Deficit) Operations	26,575,974	26,937,950	361,976
Transfer to Reserve	235,000	235,000	-
Contribution from Reserve	(158,500)	(163,500)	(5,000)
Total Change in Reserves	76,500	71,500	(5,000)
Payments on Loans	50,000	50,000	-
Total Change in Financing	50,000	50,000	-
Capital Assets			
Capital expenditures-Equipment	158,500	163,500	(5,000)
Total Capital Assets	158,500	163,500	(5,000)
	285,000	285,000	-
Surplus (Deficit)	26,290,974	26,652,950	361,976





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).

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Miscellaneous Income	80,000	80,000	-
Total Revenues	80,000	80,000	-
Expenditures			
HR Costs			
Salaries & Wages	1,815,900	1,950,200	(134,300)
Benefits	490,140	530,100	(39,960)
Education	12,500	12,500	-
Total HR Costs	2,318,540	2,492,800	(174,260)
Operating Costs			
Advertising	2,000	2,000	-
Contractors	265,000	310,000	(45,000)
General Insurance	366,080	403,200	(37,120)
IT & Support	23,700	24,400	(700)
Leasing Expense	4,500	4,500	-
Licenses & Permits	30,000	30,000	-



Materials	1,040,000	1,105,000	(65,000)
Office Supplies	14,100	17,500	(3,400)
Professional Fees	4,000	4,000	-
Repairs & Maintenance	35,000	35,000	-
Services and Rents	236,000	246,000	(10,000)
Supplies	40,000	40,000	-
Utilities & Telecommunication	280,800	281,200	(400)
Vehicle Expenses	783,000	821,500	(38,500)
Non TCA Expenses	5,000	5,000	-
Total Material, Supplies & Rents	3,129,180	3,329,300	(200,120)
Total Expenditures	5,447,720	5,822,100	(374,380)
Net Surplus (Deficit) Operations	(5,367,720)	(5,742,100)	(374,380)
Funding	(3,331,900)	(3,701,600)	(369,700)
Total Revenues-Capital Fund	(3,331,900)	(3,701,600)	(369,700)
Transfer to Reserve	1,625,000	2,100,000	475,000
Contribution from Reserve	(2,025,100)	(1,878,400)	146,700
Total Change in Reserves	(400,100)	221,600	621,700
Capital Assets			
Capital expenditures-Infrastructure	4,658,000	4,730,000	72,000
Capital expenditures-Equipment	699,000	850,000	151,000
Total Capital Assets	5,357,000	5,580,000	223,000
	1,625,000	2,100,000	475,000
Surplus (Deficit)	(6,992,720)	(7,842,100)	(849,380)



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.

	2023	2024	
	Budget	Budget Review	Budget Change
Expenditures			
Drainage Maintenance	7,500	7,500	-
Superintendent Fees	20,000	20,000	-
Total Expenditures	27,500	27,500	-
Net Surplus (Deficit) Operations	(27,500)	(27,500)	-
Transfer to Reserve	60,000	60,000	-
Contribution from Reserve	-	-	-
Total Change in Reserves	60,000	60,000	-
Surplus (Deficit)	(87,500)	(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 engagement, 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, and expansion of municipal facilities.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Federal Grants	45,000	45,000	-
Provincial Grants	8,000	8,000	-
Donations	-	-	-
Arenas	286,000	301,000	15,000
Canteen Sales	77,000	77,000	-
Program Revenues	10,000	10,000	-
Fitness and Pool Revenues	45,000	65,000	20,000
Memberships	108,000	108,000	-
Advertising	5,000	5,000	-
Rentals	1,223,900	1,223,900	-
Miscellaneous Income	-	-	-
Total Revenues	1,807,900	1,842,900	35,000
Expenditures			
HR Costs			
Salaries & Wages	1,967,900	2,186,600	(218,700)



Benefits	504,500	557,300	(52,800)
Education	40,500	30,500	10,000
Total HR Costs	2,512,900	2,774,400	(261,500)
Operating Costs			
Cost of Goods Sold	45,000	45,000	-
Materials & Supplies	25,000	20,000	5,000
Subcontractors	40,000	40,000	-
Advertising & Promotion	20,000	10,000	10,000
Community Initiatives	15,000	15,000	-
Community Projects	125,000	125,000	-
General Insurance	355,510	389,230	(33,720)
Interest and Bank Charges	62,040	57,200	4,840
IT & Support	52,800	53,800	(1,000)
Licenses & Permits	6,000	6,000	-
Office Supplies	43,500	28,100	15,400
Professional Fees	60,000	60,000	-
Repairs & Maintenance	472,500	498,500	(26,000)
Services and Rents	100,000	65,600	34,400
Utilities & Telecommunication	822,142	798,830	23,312
Vehicle Expenses	45,000	43,400	1,600
Non TCA Expenses	100,000	87,400	12,600
Total Material, Supplies & Rents	2,389,492	2,343,060	46,432
Total Expenditures	4,902,392	5,117,460	(215,068)
Net Surplus (Deficit) Operations	(3,094,492)	(3,274,560)	(180,068)



Grants	(181,900)	-	(181,900)
Total Revenues-Capital Fund	(181,900)	-	(181,900)
Transfer to Reserve	1,119,000	1,129,000	(10,000)
Contribution from Reserve	(2,065,790)	(1,322,700)	743,090
Total Change in Reserves	(946,790)	(193,700)	753,090
Payments on Loans	112,300	116,900	(4,600)
Lease repayment	51,500	51,500	-
Total Change in Financing	163,800	168,400	(4,600)
Capital Assets			
Capital expenditures	2,130,700	1,157,700	973,000
Capital expenditures-Equipment	116,990	165,000	(48,010)
Total Capital Assets	2,247,690	1,322,700	924,990
	1,282,800	1,297,400	14,600
Surplus (Deficit)	(4,377,292)	(4,571,960)	(194,668)





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.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Building Permits	295,000	320,000	25,000
Planning Consent	72,500	70,000	(2,500)
Other Revenue	37,500	48,000	10,500
Total Revenues	405,000	438,000	33,000
Expenditures			
HR Costs			
Salaries & Wages	411,600	473,300	(61,700)
Benefits	134,310	147,010	(12,700)
Education	11,000	7,000	4,000
Total HR Costs	556,910	627,310	(70,400)
Operating Costs			
Office Supplies	31,400	28,400	3,000



Legal	5,000	5,000	-
Professional Fees	7,500	6,500	1,000
Special Projects	37,500	37,500	-
Utilities & Telecommunication	4,000	4,000	-
Non TCA Expenses	7,200	1,200	6,000
Total Material, Supplies & Rents	92,600	82,600	10,000
Total Expenditures	649,510	709,910	(60,400)
Net Surplus (Deficit) Operations	(244,510)	(271,910)	(27,400)





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.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Grants	100,000	55,000	(45,000)
Other Revenue	-	-	-
Total Revenues	100,000	55,000	(45,000)
Expenditures			
HR Costs			
Salaries & Wages	93,820	87,400	6,420
Benefits	21,800	22,400	(600)
Education	6,500	6,500	-
Total HR Costs	122,120	116,300	5,820
Operating Costs			
Advertising	15,000	20,000	(5,000)
Priority Projects	180,000	172,000	8,000
Doctor Recruitment	25,000	25,000	-
IT and Support	2,500	2,500	-



Office Supplies	9,450	9,450	-
Professional Fees	75,000	75,000	-
Materials	1,000	1,000	-
Telephone	1,200	1,200	-
Total Operating Costs	309,150	306,150	3,000
Total Expenditures	431,270	422,450	8,820
Net Surplus (Deficit) Operations	(331,270)	(367,450)	(36,180)





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.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Miscellaneous Income	18,000	46,000	(28,000)
Total Revenues	18,000	46,000	(28,000)
Expenditures			
HR Costs			
Salaries & Wages	1,166,300	1,169,200	(2,900)
Benefits	377,325	421,875	(44,550)
Education	34,000	23,000	11,000
Total HR Costs	1,577,625	1,614,075	(36,450)
Operating Costs			
Materials & Supplies	60,000	35,000	25,000
General Insurance	66,850	73,500	(6,650)
Interfund transfers	22,000	22,000	-
Licenses & Permits	11,600	11,600	-
Office Supplies	69,300	64,600	4,700



Repairs & Maintenance	92,100	92,100	-
Services and Rents	37,500	32,500	5,000
Utilities & Telecommunication	133,072	137,600	(4,528)
Vehicle Expenses	114,300	99,300	15,000
Total Material, Supplies & Rents	606,722	568,200	38,522
Total Expenditures	2,184,347	2,182,275	2,072
Net Surplus (Deficit) Operations	(2,166,347)	(2,136,275)	30,072
Transfer to Reserve	495,000	675,000	(180,000)
Contribution from Reserve	(870,000)	(895,000)	(25,000)
Total Change in Reserves	(375,000)	(220,000)	(205,000)
Capital Assets			
Capital expenditures-Equipment	870,000	895,000	(25,000)
Total Capital Assets	870,000	895,000	(25,000)
	495,000	675,000	180,000
Surplus (Deficit)	(2,661,347)	(2,811,275)	(149,928)





By-law Enforcement Services

The By-law Enforcement Services team is committed to maintaining a safe and well-informed community by providing public education, investigating calls and complaints, giving warnings, and issuing penalties for by-law violations when appropriate.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Bylaw Revenue	12,000	12,000	-
Total Revenues	12,000	12,000	-
Expenditures			
HR Costs			
Salaries & Wages	61,000	94,300	(33,300)
Benefits	10,300	21,000	(10,700)
Education	-	1,500	(1,500)
Total HR Costs	71,300	116,800	(45,500)
Operating Costs			
Memberships	250	250	-
Office Supplies	2,925	2,925	-
Services and Rents	420	420	-
Utilities & Telecommunication	15,000	15,000	-
Vehicle Expenses	1,000	1,000	-
Non TCA Expenses	1,000	1,000	-
Total Material, Supplies & Rents	20,595	20,595	-
Total Expenditures	91,895	137,395	(45,500)
Net Surplus (Deficit) Operations	(79,895)	(125,395)	(45,500)



Committees | Boards | Service Partners





Committees

	2023	2024	
	Budget	Budget Review	Budget Change
Emergency Measures	3,500	3,500	-
Heritage Committee	2,500	2,500	-
	6,000	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 Council has the ability to approve the level of expenditures to these boards (amount of money that the Municipality is willing to contribute) Council has little or no control over how the money is spent or the individual line items within these budgets.

	2023	2024	
	Budget	Budget Review	Budget Change
Police Board	13,662	13,662	-
Library	429,952	442,002	(12,050)
Cemetery	46,240	46,240	-
Total Boards	489,854	501,904	(12,050)

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.

	2023	2024	
	Budget	Budget Review	Budget Change
Revenues			
Grants	130,000	90,000	(40,000)
Lease	338,660	338,660	-
Other Revenue	34,000	34,000	-
Total Revenues	502,660	462,660	(40,000)
Expenditures			
HR Costs			
Benefits	8,000	8,000	-
Total HR Costs	8,000	8,000	-
Operating Costs			
Contractors	3,398,600	3,477,498	(78,898)
Insurance	13,200	14,500	(1,300)
Facility Maintenance	111,000	111,000	-
Utilities & Telecommunication	96,000	98,000	(2,000)



Total Operating Costs	3,618,800	3,700,998	(82,198)
Total Expenditures	3,626,800	3,708,998	(82,198)
Net Surplus (Deficit) Operations	(3,124,140)	(3,246,338)	(122,198)
Financing Costs	1,560,610	1,111,600	449,010
Total Change in Financing	1,560,610	1,111,600	449,010
	1,560,610	1,111,600	(449,010)
Surplus (Deficit)	(4,684,750)	(4,357,938)	326,812





Service Partners

Levies and Contracts

	2023	2024	
	Budget	Budget Review	Budget Change
DNSSAB	3,478,087	3,634,106	(156,019)
Au Chateau	2,050,300	2,287,650	(237,350)
Health Unit	447,914	465,830	(17,916)
Animal Control	98,450	100,380	(1,930)
Total Levies	6,074,751	6,487,966	(413,215)

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





Projected debt as of December 31, 2023

Municipal Debt	11,300,128.53
Water & Sewer Debt:	3,701,964.64
Consolidated Debt	<u>15,002,093.17</u>

	Opening	Add'l loans	Principal	Interest	Payments	Closing
Infrastructure Ontario (Emerg)	432,815.26	-	104,758.00	8,745.46	113,503.46	328,057.26
Infrastructure Ontario (Roof)	638,762.71	-	51,181.68	22,225.84	73,407.52	587,581.03
Infrastructure Ontario (CS)	496,442.46	-	93,446.19	14,244.99	107,691.18	402,996.27
Ambulance Bay	703,582.55	-	66,309.51	23,356.29	89,665.80	637,273.04
Waterfront II	197,562.12	-	44,811.85	6,210.71	51,022.56	152,750.27
Infrastructure Ontario (OPP)	4,513,919.14	-	249,960.32	140,235.40	390,195.72	4,263,958.82
Infrastructure Ontario (OPP)	4,817,690.31	-	95,078.88	168,753.30	263,832.18	4,722,611.43
NOHFC Museum	204,900.41	-	-	-	-	204,900.41
	<u>12,005,674.96</u>	<u>-</u>	<u>705,546.43</u>	<u>383,771.99</u>	<u>1,089,318.42</u>	<u>11,300,128.53</u>

	Opening	Add'l loans	Principal	Interest	Payments	Closing
Water Sewer #1	3,343,977.73		636,277.52	193,614.64	829,892.16	2,707,700.21
Water Sewer #2 (2009)	823,159.60	-	106,490.67	45,690.93	152,181.60	716,668.93
Water Sewer #3 (2010)	461,269.23	-	183,673.73	18,207.19	201,880.92	277,595.50
	<u>4,628,406.56</u>	<u>-</u>	<u>926,441.92</u>	<u>257,512.76</u>	<u>1,183,954.68</u>	<u>3,701,964.64</u>

