

# Mayor's Budget 2026

Municipality of West Nipissing



**West Nipissing Quest**

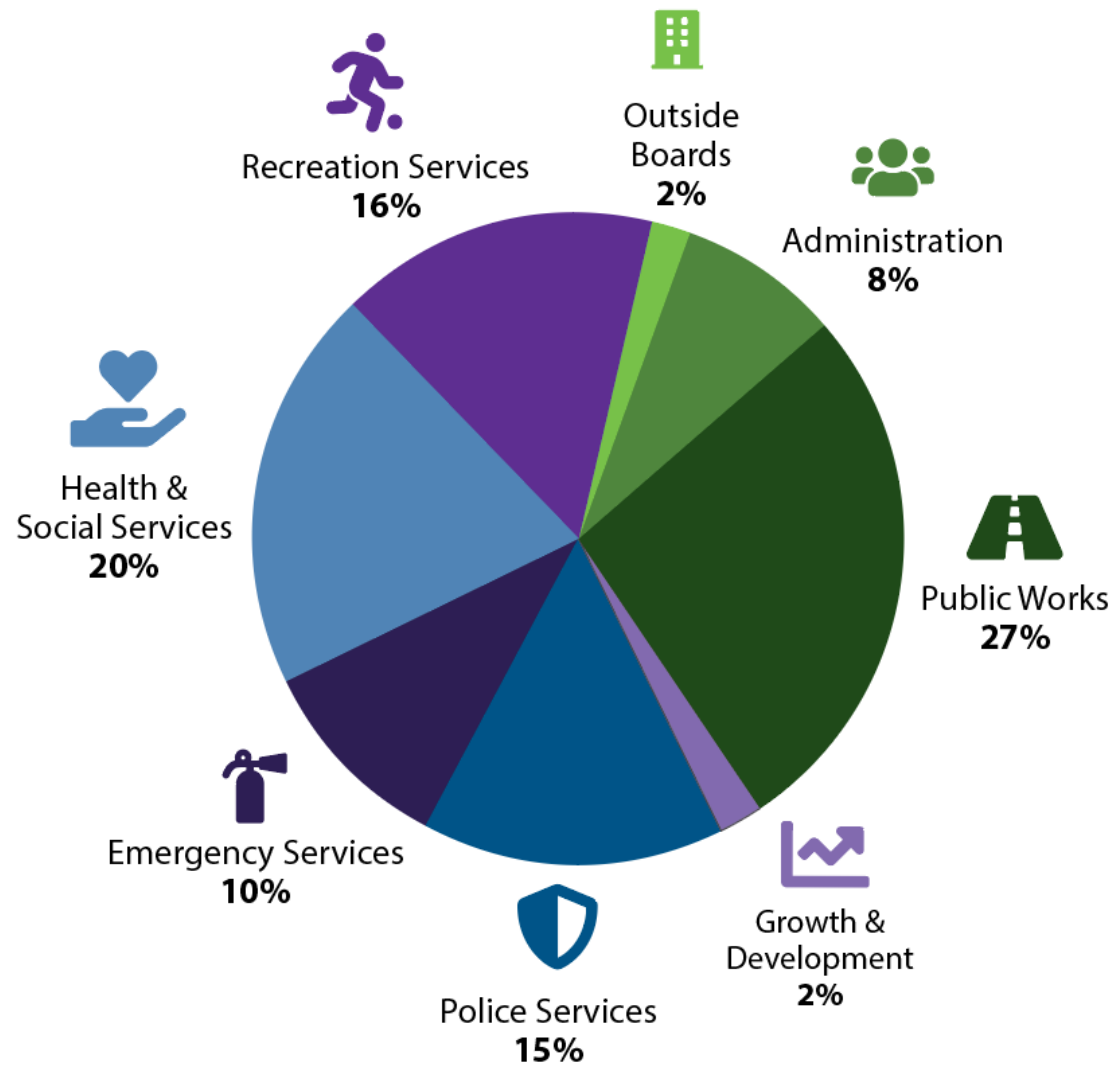
December 19, 2025

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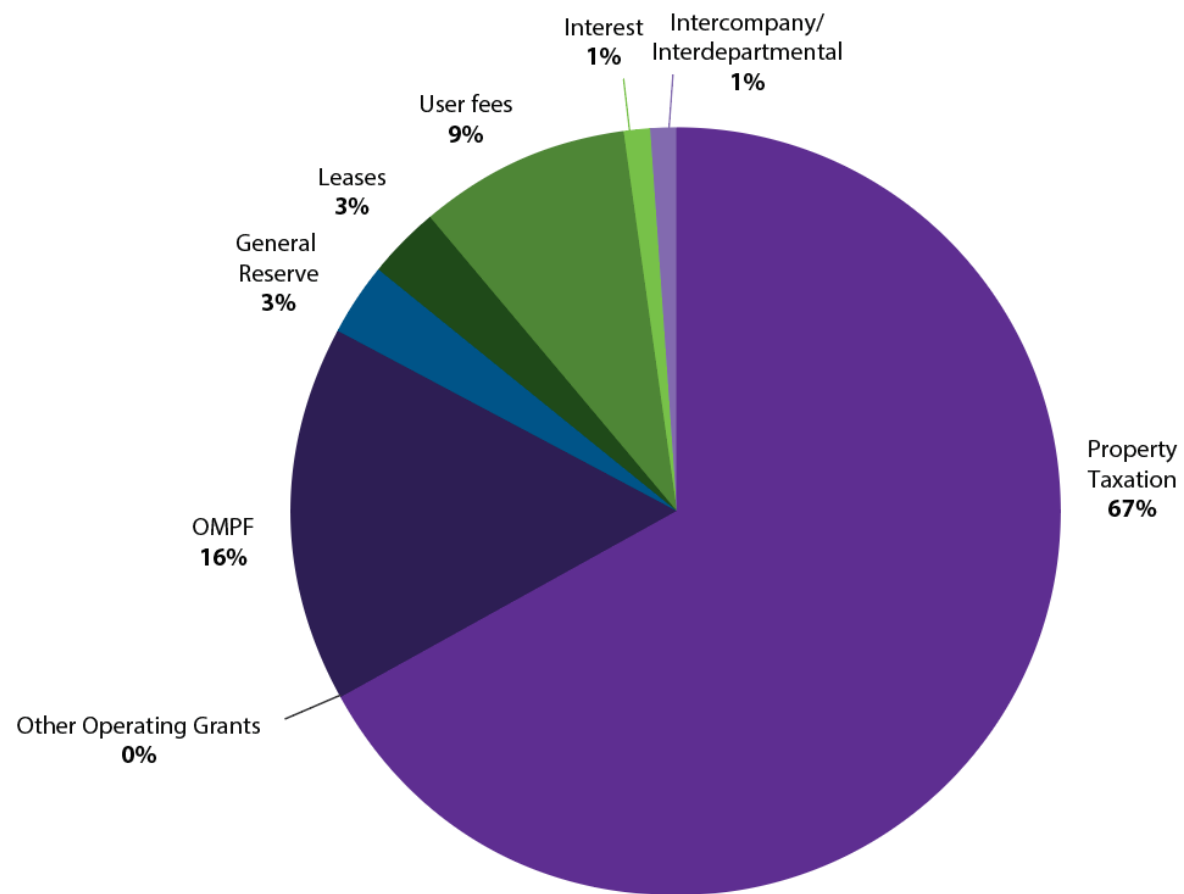
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## Where your tax dollars go (2025 budget)



## Sources of Revenue (2025 budget)







# Operating Budget



# Summary of All Categories

	2026	2025	Budget Variance	Projection 2025	2024	2023	2022	Actual 2021
<b>Revenues</b>								
Property Taxation	23,224,725	22,222,745	1,001,980	22,280,562	21,154,586	19,978,291	18,796,017	18,241,233
Payments in lieu	596,950	573,350	23,600	596,971	580,679	573,371	556,082	545,638
OMPF	7,973,000	7,166,200	806,800	7,166,200	6,486,700	6,513,200	6,588,900	6,608,900
Other Revenues	5,183,300	5,557,450	(374,150)	5,907,822	6,204,033	6,320,424	5,949,619	3,184,049
<b>Total Revenues</b>	<b>36,977,975</b>	<b>35,519,745</b>	<b>1,458,230</b>	<b>35,951,555</b>	<b>34,425,998</b>	<b>33,385,286</b>	<b>31,890,618</b>	<b>28,579,820</b>
<b>Expenditures</b>								
HR Costs	11,146,520	10,765,835	(380,685)	9,782,651	9,495,710	8,998,805	8,562,923	7,268,599
Operating Expenses	8,665,455	8,825,400	159,945	8,033,767	7,682,076	7,817,065	7,776,943	6,157,172
Policing	4,680,530	4,552,825	(127,705)	4,268,144	4,262,441	4,737,001	4,844,109	4,478,338
Social Programs	6,575,000	6,310,045	(348,655)	6,317,588	6,224,469	5,975,902	5,792,137	5,088,041
<b>Total Expenditures</b>	<b>31,067,505</b>	<b>30,454,105</b>	<b>(697,100)</b>	<b>28,402,151</b>	<b>27,664,696</b>	<b>27,528,773</b>	<b>26,976,112</b>	<b>22,992,150</b>
<b>Local Boards</b>								
Police	17,705	14,000	(3,705)	9,315	6,248	4,900	5,997	3,472
Library	472,160	454,000	(18,160)	454,000	442,002	429,952	422,202	416,995
Cemetery	56,205	56,240	35	42,325	14,261	18,156	19,739	17,429
<b>Total Board Expenditures</b>	<b>546,070</b>	<b>524,240</b>	<b>(21,830)</b>	<b>505,640</b>	<b>462,511</b>	<b>453,008</b>	<b>447,938</b>	<b>437,896</b>



<b>Total Expenditures incl. Boards</b>	<b>31,613,575</b>	<b>30,978,345</b>	<b>(718,930)</b>	<b>28,907,790</b>	<b>28,127,207</b>	<b>27,981,781</b>	<b>27,424,050</b>	<b>23,430,046</b>
<b>Surplus (Deficit)-Operating</b>	<b>5,364,400</b>	<b>4,541,400</b>	<b>739,300</b>	<b>7,043,765</b>	<b>6,298,791</b>	<b>5,403,505</b>	<b>4,466,568</b>	<b>5,149,774</b>
Financing	2,971,000	-	2,971,000	-	-	-	-	-
Funding	4,574,900	2,340,000	2,234,900	4,394,209	3,792,650	1,850,484	2,948,958	1,376,052
<b>Total Revenues-Capital Fund</b>	<b>7,545,900</b>	<b>2,340,000</b>	<b>5,205,900</b>	<b>4,394,209</b>	<b>3,792,650</b>	<b>1,850,484</b>	<b>2,948,958</b>	<b>1,376,052</b>
Transfer to Reserve	5,196,500	4,315,000	(797,800)	4,415,630	4,427,684	4,289,408	3,459,000	2,403,123
Contribution from Reserve	(5,524,100)	(5,202,400)	321,700	(3,184,333)	(3,002,548)	(1,746,385)	(2,705,402)	(1,862,047)
<b>Total Change in Reserves</b>	<b>(327,600)</b>	<b>(887,400)</b>	<b>(476,100)</b>	<b>1,231,297</b>	<b>1,425,136</b>	<b>2,543,023</b>	<b>753,598</b>	<b>541,076</b>
Long Term Debt Financing								
Payments on Loans	231,000	226,400	(4,600)	223,496	219,724	213,959	212,926	331,386
<b>Total Change in Financing</b>	<b>231,000</b>	<b>226,400</b>	<b>(4,600)</b>	<b>223,496</b>	<b>219,724</b>	<b>213,959</b>	<b>212,926</b>	<b>331,386</b>
<b>Capital Assets</b>								
Capital expenditures-Infrastructure	3,660,100	3,340,000	(320,100)	5,496,621	4,150,905	1,917,720	4,010,630	2,496,910
Capital expenditures	9,346,800	4,202,400	(5,144,400)	2,081,921	2,644,293	1,679,149	1,643,730	1,663,747
<b>Total Capital Assets</b>	<b>13,006,900</b>	<b>7,542,400</b>	<b>(5,464,500)</b>	<b>7,578,542</b>	<b>6,795,198</b>	<b>3,596,869</b>	<b>5,654,360</b>	<b>4,160,657</b>
	5,364,400	4,541,400	(739,300)	4,639,126	4,647,408	4,503,367	3,671,926	3,657,067
<b>Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,404,639</b>	<b>1,651,383</b>	<b>900,138</b>	<b>794,642</b>	<b>1,492,707</b>



# Summary of Revenues and Expenses

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Taxation</b>								
Revenues	23,224,725	22,222,745	1,001,980	22,280,562	21,154,586	19,978,291	18,796,017	18,241,233
<b>Payments in lieu</b>								
	596,950	573,350	23,600	596,971	580,679	573,371	556,082	545,638
<b>Provincial Grants-OMPF</b>								
	7,973,000	7,166,200	806,800	7,166,200	6,486,700	6,513,200	6,588,900	6,608,900
<b>General Government</b>								
Revenues	2,677,800	2,980,050	(302,250)	3,165,835	3,489,565	3,905,233	3,321,163	1,391,200
Expenses	3,680,300	3,790,000	109,700	3,572,830	3,672,382	3,972,419	3,746,840	3,319,040
Surplus (Deficit)	(1,002,500)	(809,950)	(192,550)	(406,995)	(182,817)	(67,186)	(425,677)	(1,927,840)
<b>Mayor &amp; Council</b>								
Expenses	434,985	421,985	(13,000)	364,327	278,921	271,164	222,002	180,815
<b>Public Works</b>								
Revenues	106,000	86,000	20,000	123,759	125,955	140,490	111,071	107,736
Expenses	8,647,100	8,423,600	(223,500)	7,931,524	7,706,721	7,601,085	6,845,170	6,398,870
Surplus (Deficit)	(8,541,100)	(8,337,600)	(203,500)	(7,807,765)	(7,580,766)	(7,460,595)	(6,734,099)	(6,291,134)





**Community Services**

Revenues	1,849,000	1,895,900	(46,900)	1,835,966	1,832,210	1,726,899	1,894,344	1,281,045
Expenses	7,187,800	6,724,615	(379,485)	6,196,906	6,175,519	5,807,452	5,729,891	4,290,629
<b>Surplus (Deficit)</b>	<b>(5,338,800)</b>	<b>(4,828,715)</b>	<b>(426,385)</b>	<b>(4,360,940)</b>	<b>(4,343,309)</b>	<b>(4,080,553)</b>	<b>(3,835,547)</b>	<b>(3,009,584)</b>

**Fire Department**

Revenues	56,000	46,000	10,000	159,591	103,241	76,541	57,837	38,960
Expenses	3,478,300	3,174,900	(303,400)	2,977,751	2,813,267	2,572,124	2,476,099	2,296,557
<b>Surplus (Deficit)</b>	<b>(3,422,300)</b>	<b>(3,128,900)</b>	<b>(293,400)</b>	<b>(2,818,160)</b>	<b>(2,710,026)</b>	<b>(2,495,583)</b>	<b>(2,418,262)</b>	<b>(2,257,597)</b>

**Economic Development**

Revenues	-	85,000	(85,000)	85,000	-	-	120,077	-
Expenses	523,100	494,900	(28,200)	461,898	209,526	248,491	245,527	57,425
<b>Surplus (Deficit)</b>	<b>(523,100)</b>	<b>(409,900)</b>	<b>(113,200)</b>	<b>(376,898)</b>	<b>(209,526)</b>	<b>(248,491)</b>	<b>(125,450)</b>	<b>(57,425)</b>

**Planning & Development**

Revenues	452,500	452,500	-	525,132	643,517	470,944	445,127	365,108
Expenses	727,710	725,810	(1,900)	658,922	654,581	609,863	526,772	412,828
<b>Surplus (Deficit)</b>	<b>(275,210)</b>	<b>(273,310)</b>	<b>(1,900)</b>	<b>(133,790)</b>	<b>(11,064)</b>	<b>(138,919)</b>	<b>(81,645)</b>	<b>(47,720)</b>

**Bylaw**

Revenues	32,000	12,000	20,000	12,539	9,545	317	-	-
Expenses	305,700	191,445	(114,255)	120,642	133,436	61,471	-	-
<b>Surplus (Deficit)</b>	<b>(273,700)</b>	<b>(179,445)</b>	<b>(94,255)</b>	<b>(108,103)</b>	<b>(123,891)</b>	<b>(61,154)</b>	<b>-</b>	<b>-</b>

**Emergency Management**

Expenses	-	-	-	-	-	-	146	-
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<b>Heritage Committee</b>								
Expenses	-	-	-	-	-	-	-	1,506
<b>Policing</b>								
Revenues	503,060	454,160	48,900	385,621	478,357	426,113	584,731	394,669
Expenses	5,183,590	5,006,985	(176,605)	4,653,765	4,740,798	5,163,114	5,428,840	4,873,007
<b>Surplus (Deficit)</b>	<b>(4,680,530)</b>	<b>(4,552,825)</b>	<b>(127,705)</b>	<b>(4,268,144)</b>	<b>(4,262,441)</b>	<b>(4,737,001)</b>	<b>(4,844,109)</b>	<b>(4,478,338)</b>
<b>Police Board</b>								
Expenses	17,705	14,000	(3,705)	9,315	6,248	4,900	5,997	3,472
<b>Libraries</b>								
Expenses	472,160	454,000	(18,160)	454,000	442,002	429,952	422,202	416,995
<b>Cemetery</b>								
Expenses	56,205	56,240	35	42,325	14,261	18,156	19,739	17,429
<b>Municipal Drains</b>								
Expenses	79,000	85,000	6,000	70,667	82,524	79,021	122,917	30,748
<b>Animal Control</b>								
Expenses	102,380	100,380	(2,000)	100,077	98,317	96,147	96,428	94,420
<b>Health Services</b>								
Expenses	502,600	484,431	(18,169)	484,431	461,363	447,915	431,650	417,925
<b>DNSSAB</b>								
Expenses	3,907,100	3,734,484	(256,316)	3,739,169	3,619,068	3,477,687	3,345,419	3,207,323



<b>Home for the Aged-Au Chateau</b>								
Expenses	2,165,300	2,091,130	(74,170)	2,093,988	2,144,038	2,050,300	2,015,068	1,462,793
<b>Grand Total</b>								
<b>Revenues</b>	37,471,035	35,973,905	1,497,130	36,337,176	34,904,355	33,811,399	32,475,349	28,974,489
<b>Expenses</b>	37,471,035	35,973,905	(1,497,130)	33,932,537	33,252,972	32,911,261	31,680,707	27,481,782
<b>Net Surplus (Deficit)</b>	0	0	0	2,404,639	1,651,383	900,138	794,642	1,492,707



# 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.

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	231,900	222,800	(9,100)	211,886	173,709	170,640	152,785	139,714
Benefits	25,860	21,960	(3,900)	22,194	19,400	19,115	14,046	13,868
Education	45,000	45,000	-	35,460	34,645	32,154	11,501	916
<b>Total HR Costs</b>	<b>302,760</b>	<b>289,760</b>	<b>(13,000)</b>	<b>269,540</b>	<b>227,754</b>	<b>221,909</b>	<b>178,332</b>	<b>154,498</b>
<b>Operating Costs</b>								
Advertising	3,000	3,000	-	-	1,348	4,935	713	-
Community Projects	20,000	20,000	-	17,000	13,381	7,200	-	7,200
Legal	-	-	-	-	-	-	-	-
Office Supplies	3,025	3,025	-	197	3,810	757	1,714	1,943
Professional Fees	25,000	25,000	-	18,502	21,455	24,875	26,166	16,216
Utilities & Telecommunication	1,200	1,200	-	699	1,023	900	825	958
CSWB	10,000	10,000	-	10,000	10,150	10,588	1,600	-
Discretionary Grants	70,000	70,000	-	48,389	-	-	-	-
Non TCA Expenses	-	-	-	-	-	-	12,652	-
<b>Total Material, Supplies &amp; Rents</b>	<b>132,225</b>	<b>132,225</b>	<b>-</b>	<b>94,787</b>	<b>51,167</b>	<b>49,255</b>	<b>43,670</b>	<b>26,317</b>
<b>Total Operating Expenditures</b>	<b>434,985</b>	<b>421,985</b>	<b>(13,000)</b>	<b>364,327</b>	<b>278,921</b>	<b>271,164</b>	<b>222,002</b>	<b>180,815</b>



**Capital Assets**

Contribution from Dedicated Reserve

Capital expenditures-Equipment

**Total Capital Assets****Net Surplus (Deficit)**

-	-	-	-	-	-	(33,731)	(19,813)
-	-	-	-	-	-	33,731	19,813
-	-	-	-	-	-	-	-
(434,985)	(421,985)	(13,000)	(364,327)	(278,921)	(271,164)	(222,002)	(180,815)







# 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.

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Revenues</b>								
Taxation Revenue	23,224,725	22,222,745	(1,001,980)	22,280,562	21,154,586	19,978,291	18,796,017	18,241,233
Payments in Lieu	596,950	573,350	(23,600)	596,971	580,679	573,371	556,082	545,638
OMPF	7,973,000	7,166,200	(806,800)	7,166,200	6,486,700	6,513,200	6,588,900	6,608,900
Grants	-	75,000	75,000	-	24,219	-	146,520	150,800
Interest Income	549,000	606,500	57,500	550,400	763,147	721,193	314,011	109,671
Licenses and Fees	67,500	54,700	(12,800)	85,490	58,615	45,727	43,421	32,108
P.O.A.	10,000	10,000	-	40,005	(3,458)	-	10,953	(18,846)
Management Fees	143,000	143,000	-	143,000	142,992	143,406	143,201	143,182
Pentalties & Interest	380,000	370,000	(10,000)	450,702	434,791	360,316	311,147	276,097
Miscellaneous Income	2,000	2,000	-	174,128	117,953	20,493	101,196	92,696
Sale of land	-	-	-	3,260	113,306	780,326	101,172	-
Interdepartmental Charges	226,300	218,850	(7,450)	218,850	218,000	213,772	207,444	205,492
General Reserve	800,000	1,000,000	200,000	1,000,000	1,200,000	1,200,000	1,557,098	50,000
Dividend Income	500,000	500,000	-	500,000	420,000	420,000	385,000	350,000
<b>Total Revenues</b>	<b>34,472,475</b>	<b>32,942,345</b>	<b>(1,530,130)</b>	<b>33,209,568</b>	<b>31,711,530</b>	<b>30,970,095</b>	<b>29,262,162</b>	<b>26,786,971</b>



<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	1,755,000	1,639,700	115,300	1,607,624	1,431,156	1,367,506	1,459,577	1,306,963
Benefits	438,500	421,000	17,500	416,815	346,054	344,119	360,190	322,814
Education	24,500	24,000	500	8,028	11,660	12,604	36,139	17,164
<b>Total HR Costs</b>	<b>2,218,000</b>	<b>2,084,700</b>	<b>133,300</b>	<b>2,032,467</b>	<b>1,788,870</b>	<b>1,724,229</b>	<b>1,855,906</b>	<b>1,646,941</b>
<b>Operating Costs</b>								
Advertising	34,500	26,300	8,200	24,934	38,732	33,992	26,139	35,874
Election Costs	-	-	-	-	-	-	113,655	1,831
General Insurance	119,600	189,500	(69,900)	163,257	177,113	163,568	151,007	126,368
IT and Support	224,500	214,400	10,100	215,586	216,819	216,604	217,473	147,331
Insurance Settlements	75,000	75,000	-	42,515	155,839	72,079	153,176	122,046
Contractors	8,000	8,000	-	8,087	8,098	7,398	7,168	7,165
Interest Expense	20,000	13,000	7,000	17,771	14,812	20,547	13,361	11,247
Interest on Loans	-	-	-	-	343	-	31	2,696
Leasing Expense	16,500	16,500	-	18,973	24,417	21,788	16,260	23,266
Legal	65,000	65,000	-	42,594	40,460	41,614	146,513	61,978
Materials	2,000	2,000	-	1,625	949	75	29	587
Memberships	21,000	21,000	-	16,332	18,800	17,717	15,728	15,217
Office Supplies	83,600	70,600	13,000	73,896	63,138	72,817	70,809	61,970
Professional Fees	95,000	95,000	-	108,500	78,597	105,350	87,239	60,783
Property Assessment	260,500	249,500	11,000	255,418	247,812	237,636	244,458	50,000
Repairs & Maintenance	49,500	49,500	-	39,324	40,246	46,798	32,619	33,908
Services and Rents	25,000	25,000	-	23,568	35,521	26,189	21,102	15,870
Special Projects	-	75,000	(75,000)	-	24,219	7,637	57,470	86,496
Utilities & Telecommunication	28,600	26,000	2,600	45,359	70,901	78,476	51,118	51,360



Vehicle expenses	-	-	-	-	-	-	2,043	4,076
Write Offs	188,000	188,000	-	125,546	118,755	51,868	136,027	119,528
Non TCA Expenses	1,000	1,000	-	-	8,192	-	56,793	1,325
<b>Total Material, Supplies &amp; Rents</b>	<b>1,317,300</b>	<b>1,410,300</b>	<b>(93,000)</b>	<b>1,223,285</b>	<b>1,383,763</b>	<b>1,222,153</b>	<b>1,620,218</b>	<b>1,040,922</b>
<b>Total Expenditures</b>	<b>3,535,300</b>	<b>3,495,000</b>	<b>40,300</b>	<b>3,255,752</b>	<b>3,172,633</b>	<b>2,946,382</b>	<b>3,476,124</b>	<b>2,687,863</b>
<b>Net Surplus (Deficit) Operations</b>	<b>30,937,175</b>	<b>29,447,345</b>	<b>(1,489,830)</b>	<b>29,953,816</b>	<b>28,538,897</b>	<b>28,023,713</b>	<b>25,786,038</b>	<b>24,099,108</b>
Transfer to Reserve	95,000	245,000	150,000	267,078	449,749	976,037	210,000	454,649
Contribution from Reserve	(158,400)	(163,500)	(5,100)	(137,331)	(137,200)	(129,361)	(147,525)	(160,955)
<b>Total Change in Reserves</b>	<b>(63,400)</b>	<b>81,500</b>	<b>144,900</b>	<b>129,747</b>	<b>312,549</b>	<b>846,676</b>	<b>62,475</b>	<b>293,694</b>
Payments on Loans	50,000	50,000	-	50,000	50,000	50,000	60,716	176,528
<b>Total Change in Financing</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>60,716</b>	<b>176,528</b>
<b>Capital Assets</b>								
Capital expenditures-Equipment	158,400	163,500	5,100	137,331	137,200	129,361	147,525	160,955
<b>Total Capital Assets</b>	<b>158,400</b>	<b>163,500</b>	<b>5,100</b>	<b>137,331</b>	<b>137,200</b>	<b>129,361</b>	<b>147,525</b>	<b>160,955</b>
	145,000	295,000	150,000	317,078	499,749	1,026,037	270,716	631,177
<b>Surplus (Deficit)</b>	<b>30,792,175</b>	<b>29,152,345</b>	<b>(1,639,830)</b>	<b>29,636,738</b>	<b>28,039,148</b>	<b>26,997,676</b>	<b>25,515,322</b>	<b>23,467,931</b>





# 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).

	Budget		Projection		Actual			
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Revenues</b>								
Miscellaneous Income	106,000	86,000	20,000	123,759	125,955	140,490	111,071	107,736
<b>Total Revenues</b>	<b>106,000</b>	<b>86,000</b>	<b>20,000</b>	<b>123,759</b>	<b>125,955</b>	<b>140,490</b>	<b>111,071</b>	<b>107,736</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	2,166,700	2,120,000	(46,700)	1,860,553	1,728,315	1,748,126	1,696,339	1,605,003
Benefits	592,700	575,300	(17,400)	541,256	566,392	536,533	486,353	438,568
Education	18,000	14,500	(3,500)	12,295	10,284	21,810	19,267	2,120
<b>Total HR Costs</b>	<b>2,777,400</b>	<b>2,709,800</b>	<b>(67,600)</b>	<b>2,414,104</b>	<b>2,304,991</b>	<b>2,306,469</b>	<b>2,201,959</b>	<b>2,045,691</b>
<b>Operating Costs</b>								
Advertising	2,000	2,000	-	3,000	600	198	394	1,925
Contractors	310,000	310,000	-	298,502	281,366	382,817	300,845	264,065
General Insurance	269,700	417,900	148,200	408,218	386,612	362,343	339,251	287,066



IT & Support	25,500	24,900	(600)	24,396	24,503	21,194	23,459	23,390
Leasing Expense	4,500	4,500	-	3,043	3,138	3,089	3,855	4,621
Licenses & Permits	40,000	40,000	-	33,900	35,582	40,412	36,345	35,172
Materials	1,120,000	1,130,000	10,000	1,006,857	957,561	994,026	936,251	814,759
Office Supplies	22,000	19,500	(2,500)	18,655	18,756	12,449	18,910	23,925
Professional Fees	4,000	4,000	-	-	-	4,030	-	1,414
Repairs & Maintenance	34,000	35,000	1,000	15,400	11,583	13,153	(9,572)	46,082
Services and Rents	345,000	290,000	(55,000)	341,200	342,209	348,090	236,740	257,861
Supplies	40,000	40,000	-	46,729	39,457	44,539	44,043	45,441
Utilities & Telecommunication	326,500	319,500	(7,000)	292,384	274,489	279,900	260,981	263,309
Vehicle Expenses	1,021,500	971,500	(50,000)	919,100	925,874	1,159,592	827,630	660,514
Non TCA Expenses	5,000	5,000	-	6,036	-	3,784	(921)	1,077
<b>Total Material, Supplies &amp; Rents</b>	<b>3,569,700</b>	<b>3,613,800</b>	<b>44,100</b>	<b>3,417,420</b>	<b>3,301,730</b>	<b>3,669,616</b>	<b>3,018,211</b>	<b>2,730,621</b>
<b>Total Expenditures</b>	<b>6,347,100</b>	<b>6,323,600</b>	<b>(23,500)</b>	<b>5,831,524</b>	<b>5,606,721</b>	<b>5,976,085</b>	<b>5,220,170</b>	<b>4,776,312</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(6,241,100)</b>	<b>(6,237,600)</b>	<b>(3,500)</b>	<b>(5,707,765)</b>	<b>(5,480,766)</b>	<b>(5,835,595)</b>	<b>(5,109,099)</b>	<b>(4,668,576)</b>
Funding	(1,925,900)	(2,340,000)	414,100	(4,320,135)	(3,792,650)	(1,668,511)	(2,940,571)	(1,376,052)
<b>Total Revenues-Capital Fund</b>	<b>(1,925,900)</b>	<b>(2,340,000)</b>	<b>414,100</b>	<b>(4,320,135)</b>	<b>(3,792,650)</b>	<b>(1,668,511)</b>	<b>(2,940,571)</b>	<b>(1,376,052)</b>
Transfer to Reserve	2,300,000	2,100,000	(200,000)	2,100,000	2,100,000	1,625,000	1,625,000	700,000
Contribution from Reserve	(2,869,200)	(2,105,000)	(764,200)	(2,162,616)	(1,737,163)	(301,107)	(1,878,329)	(715,049)
<b>Total Change in Reserves</b>	<b>(569,200)</b>	<b>(5,000)</b>	<b>(964,200)</b>	<b>(62,616)</b>	<b>362,837</b>	<b>1,323,893</b>	<b>(253,329)</b>	<b>(15,049)</b>
<b>Capital Assets</b>								



Capital expenditures-Infrastructure	3,660,100	3,340,000	320,100	5,496,621	4,150,905	1,917,720	4,010,630	2,496,910
Capital expenditures-Equipment	1,135,000	1,105,000	30,000	986,130	1,378,908	51,898	808,270	516,749
<b>Total Capital Assets</b>	<b>4,795,100</b>	<b>4,445,000</b>	<b>350,100</b>	<b>6,482,751</b>	<b>5,529,813</b>	<b>1,969,618</b>	<b>4,818,900</b>	<b>3,013,659</b>
	2,300,000	2,100,000	(200,000)	2,100,000	2,100,000	1,625,000	1,625,000	1,622,558
<b>Surplus (Deficit)</b>	<b>(8,541,100)</b>	<b>(8,337,600)</b>	<b>(203,500)</b>	<b>(7,807,765)</b>	<b>(7,580,766)</b>	<b>(7,460,595)</b>	<b>(6,734,099)</b>	<b>(6,291,134)</b>





## 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.

	Budget			Projection	Actual	2023	2022	2021
	2026	2025	Variance	2025	2024			
<b>Revenues</b>								
Income	10,000	-	10,000	-	-	-	-	-
	10,000	-	10,000	-	-			
<b>Expenditures</b>								
Drainage Maintenance	15,000	15,000	-	10,080	16,550	12,259	28,717	11,525
Superintendent Fees	24,000	20,000	(4,000)	10,586	5,974	6,762	34,200	19,223
Municipal portion of drains	63,100	-	(63,100)	-	-	-	-	-
<b>Total Expenditures</b>	<b>102,100</b>	<b>35,000</b>	<b>(67,100)</b>	<b>20,667</b>	<b>22,524</b>	<b>19,021</b>	<b>62,917</b>	<b>30,748</b>
<b>Net Surplus (Deficit)</b>	<b>(92,100)</b>	<b>(35,000)</b>	<b>(57,100)</b>	<b>(20,667)</b>	<b>(22,524)</b>	<b>(19,021)</b>	<b>(62,917)</b>	<b>(30,748)</b>
<b>Operations</b>								
Transfer to Reserve	50,000	50,000	-	50,000	60,000	60,000	60,000	-
Contribution from Reserve	(63,100)	-	63,100	-	-	-	-	-
<b>Total Change in Reserves</b>	<b>(13,100)</b>	<b>50,000</b>	<b>63,100</b>	<b>50,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(79,000)</b>	<b>(85,000)</b>	<b>6,000</b>	<b>(70,667)</b>	<b>(82,524)</b>	<b>(79,021)</b>	<b>(122,917)</b>	<b>(30,748)</b>





# 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.

	Budget			Projection			Actual	
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Revenues</b>								
Federal Grants	30,000	45,000	(15,000)	33,952	24,548	7,000	24,158	17,687
Provincial Grants	8,000	48,000	(40,000)	-	-	-	177,859	318,000
Donations	-	-	-	3,036	700	1,550	6,950	1,345
Arenas	325,000	301,000	24,000	291,327	270,242	249,807	171,247	82,050
Canteen Sales	67,000	77,000	(10,000)	55,281	66,585	67,177	64,174	95,054
Program Revenues	20,000	20,000	-	40,057	37,146	31,098	18,732	5,141
Fitness and Pool Revenues	83,000	70,000	13,000	97,082	108,856	67,484	43,677	18,489
Memberships	108,000	108,000	-	101,423	100,396	102,164	43,375	-
Advertising	5,000	3,000	2,000	-	-	3,000	-	-
Rentals	1,203,000	1,223,900	(20,900)	1,206,603	1,215,858	1,194,094	1,344,172	743,192
Miscellaneous Income	-	-	-	7,205	7,879	3,525	-	87
<b>Total Revenues</b>	<b>1,849,000</b>	<b>1,895,900</b>	<b>(46,900)</b>	<b>1,835,966</b>	<b>1,832,210</b>	<b>1,726,899</b>	<b>1,894,344</b>	<b>1,281,045</b>
<b>Expenditures</b>								
<b>HR Costs</b>								



Salaries & Wages	2,416,000	2,355,315	(60,685)	2,107,867	2,132,311	1,927,947	1,776,768	1,289,337
Benefits	596,100	615,800	19,700	537,472	537,054	487,201	406,809	318,619
Education	35,500	35,500	-	13,970	14,277	7,564	15,580	3,298
<b>Total HR Costs</b>	<b>3,047,600</b>	<b>3,006,615</b>	<b>(40,985)</b>	<b>2,659,309</b>	<b>2,683,642</b>	<b>2,422,712</b>	<b>2,199,157</b>	<b>1,611,254</b>
<b>Operating Costs</b>								
Cost of Goods Sold	35,000	45,000	10,000	29,526	40,941	39,933	46,818	45,105
Materials & Supplies	20,000	20,000	-	13,364	18,576	18,815	18,185	11,965
Subcontractors	60,000	60,000	-	58,376	48,943	40,817	30,390	38,431
Advertising & Promotion	10,000	10,000	-	2,658	2,525	8,562	10,528	4,493
Community Initiatives	-	-	-	250	22,108	7,634	18,967	2,001
Community Projects	125,000	125,000	-	46,810	55,988	82,320	82,380	27,492
General Insurance	248,400	408,500	160,100	405,988	386,381	361,458	351,173	299,842
Interest and Bank Charges	54,700	49,900	(4,800)	57,729	63,449	61,305	64,926	67,696
IT & Support	54,800	53,800	(1,000)	36,397	33,776	29,460	48,334	26,750
Licenses & Permits	7,500	7,500	-	8,257	8,194	4,257	13,030	3,972
Office Supplies	28,100	28,100	-	24,826	32,057	19,171	34,931	26,244
Professional Fees	80,000	80,000	-	56,489	71,318	27,900	58,536	52,165
Repairs & Maintenance	512,200	487,200	(25,000)	486,643	409,028	421,871	556,421	311,543
Services and Rents	105,000	90,000	(15,000)	98,600	115,915	74,011	84,870	53,735
Utilities & Telecommunication	899,000	842,600	(56,400)	839,555	804,167	833,152	735,481	716,369
Vehicle Expenses	40,000	40,000	-	39,433	31,541	30,238	30,826	22,073
Non TCA Expenses	65,000	65,000	-	30,200	48,246	40,877	73,728	14,641
<b>Total Material, Supplies &amp; Rents</b>	<b>2,344,700</b>	<b>2,412,600</b>	<b>67,900</b>	<b>2,235,101</b>	<b>2,193,153</b>	<b>2,101,781</b>	<b>2,259,524</b>	<b>1,724,517</b>
<b>Total Expenditures</b>	<b>5,392,300</b>	<b>5,419,215</b>	<b>26,915</b>	<b>4,894,410</b>	<b>4,876,795</b>	<b>4,524,493</b>	<b>4,458,681</b>	<b>3,335,771</b>



<b>Net Surplus (Deficit) Operations</b>	<b>(3,543,300)</b>	<b>(3,523,315)</b>	<b>(19,985)</b>	<b>(3,058,444)</b>	<b>(3,044,585)</b>	<b>(2,797,594)</b>	<b>(2,564,337)</b>	<b>(2,054,726)</b>
Grants	(2,649,000)	-	(2,649,000)	-	-	(181,973)	(8,387)	-
Financing	(2,971,000)	-	(2,971,000)	-	-	-	-	-
<b>Total Revenues-Capital Fund</b>	<b>(5,620,000)</b>	<b>-</b>	<b>(5,620,000)</b>	<b>-</b>	<b>-</b>	<b>(181,973)</b>	<b>(8,387)</b>	<b>-</b>
Transfer to Reserve	1,614,500	1,129,000	(401,800)	1,129,000	1,129,000	1,119,000	1,119,000	800,000
Contribution from Reserve	(1,529,200)	(1,590,700)	61,500	(576,172)	(868,933)	(1,140,495)	(679,548)	(554,438)
<b>Total Change in Reserves</b>	<b>85,300</b>	<b>(461,700)</b>	<b>(340,300)</b>	<b>552,828</b>	<b>260,067</b>	<b>(21,495)</b>	<b>439,452</b>	<b>245,562</b>
Payments on Loans	129,500	124,900	(4,600)	121,996	118,224	112,459	100,710	103,358
Lease repayment	51,500	51,500	-	51,500	51,500	51,500	51,500	51,500
<b>Total Change in Financing</b>	<b>181,000</b>	<b>176,400</b>	<b>(4,600)</b>	<b>173,496</b>	<b>169,724</b>	<b>163,959</b>	<b>152,210</b>	<b>154,858</b>
<b>Capital Assets</b>								
Capital expenditures	7,109,200	1,475,700	(5,633,500)	404,192	831,762	1,205,223	523,637	554,438
Capital expenditures-Equipment	40,000	115,000	75,000	171,980	37,171	117,245	164,298	-
<b>Total Capital Assets</b>	<b>7,149,200</b>	<b>1,590,700</b>	<b>(5,558,500)</b>	<b>576,172</b>	<b>868,933</b>	<b>1,322,468</b>	<b>687,935</b>	<b>554,438</b>
	1,795,500	1,305,400	406,400	1,302,496	1,298,724	1,282,959	1,271,210	954,858
<b>Surplus (Deficit)</b>	<b>(5,338,800)</b>	<b>(4,828,715)</b>	<b>(426,385)</b>	<b>(4,360,940)</b>	<b>(4,343,309)</b>	<b>(4,080,553)</b>	<b>(3,835,547)</b>	<b>(3,009,584)</b>





# 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.

	Budget			Projection	Actual			
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Revenues</b>								
Building Permits	350,000	350,000	-	368,231	513,697	346,416	318,139	260,079
Planning Consent	60,000	60,000	-	82,225	78,057	69,715	64,395	64,496
Other Revenue	42,500	42,500	-	74,676	51,763	54,813	62,593	40,533
<b>Total Revenues</b>	<b>452,500</b>	<b>452,500</b>	<b>-</b>	<b>525,132</b>	<b>643,517</b>	<b>470,944</b>	<b>445,127</b>	<b>365,108</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	493,500	483,300	(10,200)	441,346	425,584	401,061	361,455	286,779
Benefits	137,010	143,610	6,600	136,426	150,375	130,111	117,527	93,404
Education	10,100	10,000	(100)	6,276	6,795	3,780	3,206	861
<b>Total HR Costs</b>	<b>640,610</b>	<b>636,910</b>	<b>(3,700)</b>	<b>584,048</b>	<b>582,754</b>	<b>534,952</b>	<b>482,188</b>	<b>381,044</b>



<b>Operating Costs</b>								
Office Supplies	29,400	29,400	-	25,592	26,289	15,010	30,452	18,679
Legal	5,000	5,000	-	3,819	1,750	6,348	2,559	1,008
Professional Fees	6,500	6,500	-	4,521	1,710	11,784	3,190	2,957
Special Projects	25,000	35,000	10,000	35,000	37,500	37,500	-	5,272
Utilities & Telecommunication	4,000	4,000	-	3,861	4,104	3,861	3,260	3,365
Vehicle Expenses	9,000	5,000	(4,000)	2,081	196	-	-	-
Non TCA Expenses	1,200	4,000	2,800	-	278	408	5,123	503
<b>Total Material, Supplies &amp; Rents</b>	<b>80,100</b>	<b>88,900</b>	<b>8,800</b>	<b>74,874</b>	<b>71,827</b>	<b>74,911</b>	<b>44,584</b>	<b>31,784</b>
<b>Total Expenditures</b>	<b>720,710</b>	<b>725,810</b>	<b>5,100</b>	<b>658,922</b>	<b>654,581</b>	<b>609,863</b>	<b>526,772</b>	<b>412,828</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(268,210)</b>	<b>(273,310)</b>	<b>5,100</b>	<b>(133,790)</b>	<b>(11,064)</b>	<b>(138,919)</b>	<b>(81,645)</b>	<b>(47,720)</b>
Transfer to Reserve	7,000	-	7,000	-	-	-	-	-
Contribution from Reserve								
<b>Total Change in Reserve</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(275,210)</b>	<b>(273,310)</b>	<b>(1,900)</b>	<b>(133,790)</b>	<b>(11,064)</b>	<b>(138,919)</b>	<b>(81,645)</b>	<b>(47,720)</b>







# 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.

	2026	Budget 2025	Variance	Projection 2025	2024	2023	Actual 2022	2021
<b>Revenues</b>								
Grants	-	85,000	(85,000)	85,000	-	-	120,077	-
Other Revenue								
<b>Total Revenues</b>	<b>-</b>	<b>85,000</b>	<b>(85,000)</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>120,077</b>	<b>-</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	94,650	91,650	(3,000)	86,998	82,306	86,611	82,389	24,939
Benefits	24,800	23,600	(1,200)	23,027	21,346	20,750	16,502	4,953
Education	6,500	6,500	-	178	2,647	3,181	645	-
<b>Total HR Costs</b>	<b>125,950</b>	<b>121,750</b>	<b>(4,200)</b>	<b>110,203</b>	<b>106,299</b>	<b>110,542</b>	<b>99,536</b>	<b>29,892</b>
<b>Operating Costs</b>								
Advertising	10,000	10,000	-	2,459	1,756	11,994	2,499	300
Community Projects	-	-	-	-	-	-	-	386
Priority Projects	250,000	225,000	(25,000)	225,000	-	8,473	120,207	-



Doctor Recruitment	75,000	50,000	(25,000)	50,000	20,000	20,000	20,000	20,000
Interest on Loans	-	-	-	-	-	-	-	-
IT and Support	2,500	2,500	-	173	252	-	109	-
Office Supplies	8,450	8,450	-	1,527	1,722	2,960	2,249	6,009
Professional Fees	50,000	75,000	25,000	71,592	33,679	13,950	542	-
Supplies	-	-	-	-	-	-	-	-
Materials	-	1,000	1,000	-	-	-	-	-
Telephone	1,200	1,200	-	944	818	572	385	838
Loans	-	-	-	-	-	-	-	-
Transfer to reserve	-	-	-	-	45,000	80,000	-	-
<b>Total Operating Costs</b>	<b>397,150</b>	<b>373,150</b>	<b>(24,000)</b>	<b>351,695</b>	<b>103,227</b>	<b>137,949</b>	<b>145,991</b>	<b>27,533</b>
<b>Total Expenditures</b>	<b>523,100</b>	<b>494,900</b>	<b>(28,200)</b>	<b>461,898</b>	<b>209,526</b>	<b>248,491</b>	<b>245,527</b>	<b>57,425</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(523,100)</b>	<b>(409,900)</b>	<b>(113,200)</b>	<b>(376,898)</b>	<b>(209,526)</b>	<b>(248,491)</b>	<b>(125,450)</b>	<b>(57,425)</b>





# 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.

	Budget			Projection	Actual	2023	2022	2021
	2026	2025	Variance	2025	2024			
<b>Revenues</b>								
Miscellaneous Income	56,000	46,000	(10,000)	159,591	103,241	76,541	57,837	38,960
<b>Total Revenues</b>	<b>56,000</b>	<b>46,000</b>	<b>(10,000)</b>	<b>159,591</b>	<b>103,241</b>	<b>76,541</b>	<b>57,837</b>	<b>38,960</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	1,281,500	1,266,500	(15,000)	1,186,846	1,260,548	1,222,848	1,194,016	1,089,310
Benefits	430,100	441,500	11,400	390,751	393,828	390,105	339,306	304,932
Education	45,000	50,000	5,000	26,998	28,237	10,624	12,523	5,037
<b>Total HR Costs</b>	<b>1,756,600</b>	<b>1,758,000</b>	<b>1,400</b>	<b>1,604,595</b>	<b>1,682,613</b>	<b>1,623,577</b>	<b>1,545,845</b>	<b>1,399,279</b>
<b>Operating Costs</b>								
Materials & Supplies	40,000	40,000	-	33,768	24,638	16,926	35,476	44,417
General Insurance	77,000	75,600	(1,400)	71,945	70,614	66,848	60,971	52,791
Interfund transfers	22,000	22,000	-	22,000	22,000	22,000	22,000	22,000
Licenses & Permits	1,600	14,000	12,400	1,477	788	102	625	380
Office Supplies	75,500	70,100	(5,400)	60,175	46,379	58,020	52,918	60,784
Repairs & Maintenance	97,500	98,100	600	66,936	56,629	81,582	92,946	61,246
Services and Rents	31,500	31,500	-	11,917	18,641	11,653	14,079	15,404



Utilities & Telecommunication	136,800	139,600	2,800	104,474	96,679	117,619	109,623	91,290
Vehicle Expenses	145,000	140,000	(5,000)	135,912	105,351	64,426	96,616	100,492
<b>Total Material, Supplies &amp; Rents</b>	<b>626,900</b>	<b>630,900</b>	<b>4,000</b>	<b>508,604</b>	<b>441,719</b>	<b>439,176</b>	<b>485,254</b>	<b>448,804</b>
<b>Total Expenditures</b>	<b>2,383,500</b>	<b>2,388,900</b>	<b>5,400</b>	<b>2,113,199</b>	<b>2,124,332</b>	<b>2,062,753</b>	<b>2,031,099</b>	<b>1,848,083</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(2,327,500)</b>	<b>(2,342,900)</b>	<b>15,400</b>	<b>(1,953,608)</b>	<b>(2,021,091)</b>	<b>(1,986,212)</b>	<b>(1,973,262)</b>	<b>(1,809,123)</b>
Grants	-	-	-	(74,074)	-	-	-	-
Financing	-	-	-	-	-	-	-	-
<b>Total Revenues-Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(74,074)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer to Reserve	1,125,000	786,000	(339,000)	864,552	688,935	509,371	445,000	448,474
Contribution from Reserve	(904,200)	(1,343,200)	439,000	(308,214)	(259,252)	(175,422)	-	(431,605)
<b>Total Change in Reserves</b>	<b>220,800</b>	<b>(557,200)</b>	<b>100,000</b>	<b>556,338</b>	<b>429,683</b>	<b>333,949</b>	<b>445,000</b>	<b>16,869</b>
<b>Capital Assets</b>								
Capital expenditures-Equipment	904,200	1,343,200	439,000	382,288	259,252	175,422	-	431,605
<b>Total Capital Assets</b>	<b>904,200</b>	<b>1,343,200</b>	<b>439,000</b>	<b>382,288</b>	<b>259,252</b>	<b>175,422</b>	<b>-</b>	<b>431,605</b>
	1,125,000	786,000	339,000	864,552	688,935	509,371	445,000	448,474
<b>Surplus (Deficit)</b>	<b>(3,452,500)</b>	<b>(3,128,900)</b>	<b>(323,600)</b>	<b>(2,818,160)</b>	<b>(2,710,026)</b>	<b>(2,495,583)</b>	<b>(2,418,262)</b>	<b>(2,257,597)</b>



## 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.

	Budget			Projection	Actual		2023	2022	2021
	2026	2025	Variance	2025	2024				
<b>Revenues</b>									
Bylaw Revenue	32,000	12,000	20,000	12,539	9,545	317	-	-	
<b>Total Revenues</b>	<b>32,000</b>	<b>12,000</b>	<b>20,000</b>	<b>12,539</b>	<b>9,545</b>	<b>317</b>	-	-	
<b>Expenditures</b>									
<b>HR Costs</b>									
Salaries & Wages	207,100	112,500	(94,600)	85,036	94,456	45,934	-	-	
Benefits	52,500	27,800	(24,700)	18,514	24,331	8,481	-	-	
Education	18,000	18,000	-	4,835	-	-	-	-	
<b>Total HR Costs</b>	<b>277,600</b>	<b>158,300</b>	<b>(119,300)</b>	<b>108,385</b>	<b>118,787</b>	<b>54,415</b>	-	-	
<b>Operating Costs</b>									
Memberships	500	500	-	353	382	129	-	-	
Office Supplies	3,800	16,425	12,625	173	1,783	152	-	-	
Services and Rents	500	420	(80)	436	(100)	-	-	-	
Contractors	6,000	-	(6,000)	-	-	-	-	-	
Utilities & Telecommunication	1,500	1,000	(500)	1,046	10,970	4,847	-	-	
Vehicle Expenses	10,000	9,000	(1,000)	5,249	864	534	-	-	



Non TCA Expenses	800	800	-	-	750	1,394	-	-
<b>Total Material, Supplies &amp; Rents</b>	<b>23,100</b>	<b>28,145</b>	<b>5,045</b>	<b>7,257</b>	<b>14,649</b>	<b>7,056</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>300,700</b>	<b>186,445</b>	<b>(114,255)</b>	<b>115,642</b>	<b>133,436</b>	<b>61,471</b>	<b>-</b>	<b>-</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(268,700)</b>	<b>(174,445)</b>	<b>(94,255)</b>	<b>(103,103)</b>	<b>(123,891)</b>	<b>(61,154)</b>	<b>-</b>	<b>-</b>
Transfer to Reserve	5,000	5,000	-	5,000	-	-	-	-
Contribution to Reserve								
<b>Total Change in Reserve</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(273,700)</b>	<b>(179,445)</b>	<b>(94,255)</b>	<b>(108,103)</b>	<b>(123,891)</b>	<b>(61,154)</b>	<b>-</b>	<b>-</b>



# Committees | Boards | Service Partners





# Committees

	Budget			Projection	Actual		2023	2022	2021
	2026	2025	Variance	2025	2024				
Emergency Measures	-	-	-	-	-	-	-	146	-
Heritage Committee	-	-	-	-	-	-	-	-	1,506
	-	-	-	-	-	-	-	146	1,506





# 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.

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
Police Board	17,705	14,000	(3,705)	9,315	6,248	4,900	5,997	3,472
Library	472,160	454,000	(18,160)	454,000	442,002	429,952	422,202	416,995
Cemetery	56,205	56,240	35	42,325	14,261	18,156	19,739	17,429
Total Boards	546,070	524,240	(21,830)	505,640	462,511	453,008	447,938	437,896

## Police Services Board

As per the *Police Services Act* of Ontario, the West Nipissing OPP Detachment Board advises the local detachment commander on the topic of 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. The new expenditure model was initiated in 2023.

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>Revenues</b>								
Grants	147,400	90,000	57,400	28,942	141,899	19,826	(68,574)	123,137
Lease	338,660	338,660	-	338,600	298,915	377,080	307,105	48,300
Other Revenue	17,000	25,500	(8,500)	18,079	37,543	29,207	32,200	30,294
Contribution from General Reserve	-	-	-	-	-	-	314,000	192,938
<b>Total Revenues</b>	<b>503,060</b>	<b>454,160</b>	<b>48,900</b>	<b>385,621</b>	<b>478,357</b>	<b>426,113</b>	<b>584,731</b>	<b>394,669</b>
<b>Expenditures</b>								
<b>HR Costs</b>								
Salaries & Wages	-	-	-	-	-	-	-	20,296
Benefits	11,000	11,000	-	3,006	67	11,194	11,122	8,908
<b>Total HR Costs</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>	<b>3,006</b>	<b>67</b>	<b>11,194</b>	<b>11,122</b>	<b>29,204</b>
<b>Operating Costs</b>								
Contractors	4,183,990	3,863,485	(320,505)	3,583,911	3,561,913	3,423,674	4,654,910	4,487,496
Insurance	13,300	14,500	1,200	20,375	-	-	-	5,742
Professional fees	-	-	-	-	2,544	-	-	-
Facility Maintenance	111,000	111,000	-	57,754	55,934	83,734	110,389	25,023



Utilities & Telecommunication	90,700	98,000	7,300	83,891	75,612	82,074	94,748	17,840
<b>Total Operating Costs</b>	<b>4,398,990</b>	<b>4,086,985</b>	<b>(312,005)</b>	<b>3,745,931</b>	<b>3,696,003</b>	<b>3,589,482</b>	<b>4,860,047</b>	<b>4,536,101</b>
<b>Total Expenditures</b>	<b>4,409,990</b>	<b>4,097,985</b>	<b>(312,005)</b>	<b>3,748,937</b>	<b>3,696,070</b>	<b>3,600,676</b>	<b>4,871,169</b>	<b>4,565,305</b>
<b>Net Surplus (Deficit) Operations</b>	<b>(3,906,930)</b>	<b>(3,643,825)</b>	<b>(263,105)</b>	<b>(3,363,316)</b>	<b>(3,217,713)</b>	<b>(3,174,563)</b>	<b>(4,286,438)</b>	<b>(4,170,636)</b>
Financing Costs	773,600	909,000	135,400	904,828	1,044,728	1,562,438	557,671	307,702
<b>Total Change in Financing</b>	<b>773,600</b>	<b>909,000</b>	<b>135,400</b>	<b>904,828</b>	<b>1,044,728</b>	<b>1,562,438</b>	<b>557,671</b>	<b>307,702</b>
	773,600	909,000	135,400	904,828	1,044,728	1,562,438	557,671	307,702
<b>Surplus (Deficit)</b>	<b>(4,680,530)</b>	<b>(4,552,825)</b>	<b>(127,705)</b>	<b>(4,268,144)</b>	<b>(4,262,441)</b>	<b>(4,737,001)</b>	<b>(4,844,109)</b>	<b>(4,478,338)</b>





# Service Partners

## Levies and Contracts

	Budget			Projection		Actual		
	2026	2025	Variance	2025	2024	2023	2022	2021
<b>DNSSAB</b>	3,907,100	3,734,484	(256,316)	3,739,169	3,619,068	3,477,687	3,345,419	3,207,323
<b>Au Chateau</b>	2,165,300	2,091,130	(74,170)	2,093,988	2,144,038	2,050,300	2,015,068	1,462,793
<b>Health Unit</b>	502,600	484,431	(18,169)	484,431	461,363	447,915	431,650	417,925
<b>Animal Control</b>	102,380	100,380	(2,000)	100,077	98,317	96,147	96,428	94,420
<b>Total Levies</b>	6,677,380	6,410,425	(350,655)	6,417,665	6,322,786	6,072,049	5,888,565	5,182,461

### District of Nipissing Social Services Administration Board (DNSSAB)

The DNSSAB is responsible for the funding and administration of programs related to Ontario Works, children's services, housing, social housing, homelessness, and paramedic services in the Nipissing District.

### Au Château Long-Term Care Home

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.





Image: Public Works 2025 Project – Highway 64 Twin Culvert Replacement and Resurfacing

# Capital Budget



# 2026 Infrastructure

The table below is informed by the Roads Needs Study and by Public Works' 5-year Capital Plan. Public Works uses a proactive cyclical approach since many of their projects are multi-phase initiatives. The team also tries to maximize efficiencies by combining projects with other municipal infrastructure initiatives.

Road Name	From	To	Length (km)	Description	Projected Cost	Schedule
<b>PUBLIC WORKS INFRASTRUCTURE</b>						
<b>ASPHALT</b>						
BOURGEAULT	MICHAUD	DEAD END	0.20	Housing Enabled Water System (HEWS) grant project. Combined with a Distribution/Collection project for the upgrade of water, storm, and sewer systems.	\$ 400,000	NOW
ETHEL	MAIN	NIPISSING		Combined with Distribution/Collection project. Public Works portion to include sidewalks and storm water management	\$ 900,000	NOW
FRONT ST	COURSOL	MICHAUD	0.50	Municipal portion of potential Connecting Link funding. If unsuccessful with Connecting Link funding, allocation will be used to patch	\$ 250,000	
LEVAC RD	HWY 17	RITCHIE		Pulverize and resurface with 90mm	\$ 601,650	6-10 years
RIVERVIEW CT					\$ 27,000	NOW
SYLVESTRE	PRINCIPALE	GINGRAS	0.15		\$ 40,000	NOW
<b>GRANULAR RESURFACING</b>						
EAST RD	EAST RD	2,000 M WEST	2.00		\$ 76,000	
QUESNEL RD	NIPISSING	DUTRISAC	1.64		\$ 75,348	
STEWART RD			3.00		\$ 57,300	

TOMIKO	CHEBOGAN	MOOSE POINT	3.98		\$ 151,800	
<b>BRUSHING, DITCHING, AND DRAINAGE</b>						
EAST RD	2,000 M WEST OF EAST	END	4.50		\$ 300,000	
AVENUE DU LAC	POIRIER RD	END	3.25		\$ 193,000	
TROTTIER		ENTIRE	3.20	Ditching is 300mm+ for majority of road	\$ 148,000	
SALTER	DUTRISAC	COURSOL	0.82		\$ 120,000	
<b>BRIDGE REPAIRS</b>						
ASHBUTRON				Bridge deck	\$ 60,000	
<b>PATCHING</b>						
CACHE BAY AREA				Frost tapers on manholes, various	\$ 20,000	
<b>SAFETY</b>						
OVERHEAD CAMERA DETECTION SYSTEM				One signalized intersection, total of 3 intersections to be addressed	\$ 50,000	
<b>OTHER</b>						
SNOW DUMP LAND ACQUISITION					\$ 50,000	
<b>Total</b>					<b>\$ 3,560,098</b>	

## 2026 Fleet

Asset	Year of asset	Location	Life	Projected Cost	Note
<b>PUBLIC WORKS</b>					
Plow wing/harness		Verner yard	10 to 15	\$ 165,000	End of life expectancy
Plow truck (single axle)	2013	Sturgeon Falls yard	10 to 15	\$ 390,000	End of life expectancy
Plow truck	2013	Sturgeon Falls yard	10 to 15	\$ 400,000	End of life expectancy
Light vehicle	2014	Field yard	10	\$ 85,000	End of life expectancy
Trackless tow behind sander	Equipment	Sturgeon Falls yard		\$ 28,000	
Float trailer, 2 axle	Equipment	Public Works yards		\$ 55,000	
<b>Total Public Works</b>				<b>\$ 1,123,000</b>	
<b>FIRE</b>					
Fire apparatus	1999	Field Fire Hall	10 to 15	\$ 550,000	End of life expectancy
Light vehicle	2014	Crystal Falls Fire Hall	10	\$ 90,000	End of life expectancy
<b>Total Fire</b>				<b>\$ 640,000</b>	



# 2026 Facilities

Asset	Flexibility	Objective	Operating Impacts	Potential Grants	Projected Cost	Schedule / Notes
<b>Community Facilities and Outdoor Spaces</b>						
<b>Sturgeon Falls Town Hall</b>						
North retaining wall replacement	Not flexible due to BCA assessment and failing infrastructure	Prevention of potential adverse affects on building	Potential loss of access to facility		\$ 350,000	Baseline Property Condition Assessment 2020-2030
<b>Sturgeon Falls Recreational Centre</b>						
Pool tank and pool filter tank remedial work, lobby renovations, new chemical controllers	Little flexibility dues to pool upgrade requirements and AODA modernization	Pool space improvements to prevent further deterioration.	Periodic pool closure during construction.		\$ 589,500	Baseline Property Condition Assessment 2020-2030 Aquatics Consultation Concept Report 2023 Recreation Centre Class D Estimate 2024
<b>Verner Municipal Building</b>						
Building envelope rehabilitation, including masonry repair and canopy	Veneer bricks and canopy must be completed. Remainder of project has flexibility in timing.	Improve building performance and prevent equipment failure.	Prevention of building system failure		\$ 475,000	Baseline Property Condition Assessment 2020-2030
<b>Verner Arena</b>						
Chiller Replacement	Limited flexibility due to the Chiller replacement scope of work.	Improve building performance and prevent equipment failure.	Energy savings due to higher equipment efficiency.		\$ 317,000	Baseline Property Condition Assessment 2020-2030 Arena Chiller Plant Review and Class D Estimate

<b>Wharf, Docks and Floating Docks</b>						
Wharf replacement	Not flexible due to structural assessment report. Engineering 2026, construction to start at end of 2026 season. Eligible for funding application	Reinstate marina wharf. Protection of the public and ensure operation of the marina.	Prevent loss of revenue from boat slips rentals. Long term cost savings from ongoing high maintenance .	\$ 2,000,000	\$ 4,370,000	Facility Assessment FCI Priority Structural Condition Assessment 2024
<b>Fields</b>						
Goulard Park Baseball Field Repairs	Field of Dreams application in progress	Refresh aging infrastructure	No operating impact on this project.	\$ 649,000	\$ 1,250,000	Term Plan Goulard Park Redevelopment
<b>Total Community Facilities and Outdoor Spaces</b>				<b>\$ 2,649,000</b>	<b>\$ 7,001,500</b>	
<b>Fire Halls</b>						
Verner Fire Hall parking			No operating impact on this project.		\$ 20,000	
<b>Total Fire Halls</b>				<b>\$ -</b>	<b>\$ 20,000</b>	
<b>Public Works Facilities</b>						
Verner Public Works yard		Structural column repairs	No operating impact on this project.		\$ 50,000	
Sturgeon Falls Public Works yard		Structural column repairs	No operating impact on this project.		\$ 50,000	
<b>Total Public Works Facilities</b>				<b>\$ -</b>	<b>\$ 100,000</b>	

# 2026 Equipment

Asset	Location	Life	Projected Cost	Notes
<b>Fire</b>				
Self contained breathing apparatus (SCBA) compressor	Sturgeon Falls	15	\$ 50,000	*Conditionally eligible for Fire Protection Grant
SCBA bottles	Various	15	\$ 36,000	12 units in 2026, rotating replacement schedule
Firefighting helmets	Various	10	\$ 8,400	Replacement schedule of 12 units annually
Bunker suits	Various	10	\$ 38,400	Replacement schedule of 12 suits annually
Portable pumps	Various	20-25	\$ 18,000	2 portable high volume pumps
Forestry pumps	Various	20	\$ 20,000	2 forestry pumps
Pagers	Various	15	\$ 8,400	Replacement schedule of 12 units annually
Portable radios	Various	25	\$ 60,000	30 units in 2026 (additional 30 units in 2027)
Technology		5	\$ 5,000	Replacement schedule on computers and hardware
<b>Total Fire</b>			<b>\$ 244,200</b>	
<b>Community Services</b>				
Lawn mower	Sturgeon Falls Recreation Centre	10	\$ 40,000	End of life expectancy
Technology	Various	5	\$ 10,000	Replacement schedule on computers and hardware
<b>Total Community Services</b>			<b>\$ 40,000</b>	
<b>Public works</b>				

Technology	Various	5	\$ 12,000	Replacement schedule on computers and hardware
<b>Total Public Works</b>			<b>\$ 12,000</b>	
<b>General Government</b>				
Technology	Various	5	\$ 10,500	Replacement schedule on computers and hardware
Technology infrastructure	Various		\$ 10,000	Software defined WAN
Technology infrastructure	Town Hall		\$ 10,000	10G Fibre optic project (2024)
Technology infrastructure	Town Hall		\$ 8,000	Replacement of file storage appliance
Security	Town Hall		\$ 6,400	Replacement of cameras at Town Hall
<b>Total General Government</b>			<b>\$ 44,900</b>	