

2026 Operating STAFF BUDGET



West Nipissing Ovest

November 28, 2025



Table of Contents

EXECUTIVE SUMMARY	4
HIGHLIGHTS FROM 2025	5
2026 BUDGET SUMMARY	10
2026 KEY BUDGET CHANGES	11
SUMMARY OF ALL CATEGORIES	16
SUMMARY OF REVENUES AND EXPENSES	18
PROJECTED GENERAL RESERVE.....	21
UNCONTROLLABLE EXPENSES	22
OPERATING BUDGET BY DEPARTMENT	23
MAYOR AND COUNCIL	24
CORPORATE SERVICES.....	26
PUBLIC WORKS	29
COMMUNITY SERVICES	32
PLANNING AND BUILDING	35
ECONOMIC DEVELOPMENT	37
FIRE SERVICE.....	39
BY-LAW ENFORCEMENT SERVICES.....	41
COMMITTEES BOARDS SERVICE PARTNERS	43
COMMITTEES	44
BOARDS	45
SERVICE PARTNERS	48
APPENDICES.....	49



Executive Summary

On behalf of municipal staff, I am pleased to present the 2026 staff budget for Council's consideration. This year represents a significant transition as we implement Ontario's Strong Mayor framework, adjusting timelines, roles and structures to align with provincial legislation and to support the Mayor's Budget.

This also marks my first budget as Chief Administrative Officer. Over the past several weeks, I have met with department heads and Council members to understand operational pressures, service levels, and community priorities. I want to acknowledge the professionalism of staff; the proposed budget maintains essential services with very few discretionary changes. The starting point for 2026 reflects a 3.06% levy increase. A one percent increase represents \$222,227. Resulting in a funding shortfall of \$680,454 compared to last year.

The budget supports Council's priority to strengthen community safety and frontline service delivery, including the addition of a full-time Municipal Law Enforcement Office. This added capacity will enhance proactive enforcement, improve response times and ensure consistent coverage.

We have also received a request from the West Nipissing Physician Recruitment Committee for an annual contribution of \$125,000, a \$75,000 increase over last year. This funding supports physician recruitment and helps stabilize local primary care services.

Council should note that many budget pressures remain outside municipal control. Boards and agencies submit costs that must be absorbed by the Municipality. Notably, the estimated OPP contract for 2026 reflects a \$206,905 increase (5.39%) largely due to changes to the OPP cost recovery model, as outlined by the Ministry of the Solicitor General. Rising inflation, utilities, insurance, and contractual and contractual obligations further contribute to levy pressures and inform context for evaluating service levels and policy decisions.

I am confident that, through thoughtful deliberation, Council will arrive at a responsible and sustainable final budget. I look forward to working with you all as we navigate this new provincial framework and establish a strong foundation for future budget cycles.

Sincerely,

Mike Pilon
Chief Administrative Officer

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

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





Highlights from 2025

Overall Trends

The overall municipal budget is trending within budget. As highlighted in the quarterly reports, utility costs, particularly hydro are exceeding estimates in all departments. This impacts departments differently – the majority of the Municipality’s facilities are contained within the Community Services budget. Additionally, facilities such as arenas are heavy consumers. The increase in utility costs is partially driven by consumption but primarily driven by rate increases.

Insurance costs did not increase as much as anticipated during the budget process. The allocation of insurance costs across departments may vary but overall insurance costs for the Municipality were less than budgeted.

Several departments have savings in salaries and benefits. Filing vacant positions, both unionized and non-unionized, is a longer process, frequently requiring repeat posting of positions. This may result in additional overtime offsetting the cost of the vacancy or may result in changing levels of service.

With the 2025 budget, fleet and equipment repairs and maintenance lines were adjusted up to reflect the realities of the last several years of costs. Fire and Public Works are heavily fleet dependent departments. The internal mechanic position remains vacant due to recruitment challenges, but this increases pressure on the fleet repairs and maintenance lines.

General Government

Supplemental and omitted taxes exceeded estimates for 2025. This reflects the continued strong building and development within West Nipissing. Interest revenue has slowed as rates have begun to slide.

WSIB returned a surplus rebate of \$164,315, which is reflected in Miscellaneous revenue.



Public Works

Public Works tends to see a lot of seasonal variation in expenses and therefore does not have a smooth budget to actual trend. Public Works is not a significant revenue generating department, but it has exceeded revenue projections in aggregate licensing and culvert (entrance) inspections. Wages and benefits are trending under budget. With significant changes in personnel during 2025, the department has been evaluating alternative methods of providing effective and cost-efficient project management. Additionally, the department has been dealing with rotating temporary vacancies which are difficult to fill. Fleet and equipment repairs and maintenance has continued to be an area of concern.

Community Services

The Community Services budget is heavily impacted by hydro costs. At this point, it is anticipated that the Community Services budget will be able to adjust for the expected overages in utility costs. Revenue is trending very close to expectations though marina revenue did not meet targets this season. Wages and benefits are trending under budget. Community Services has dealt with rotating temporary vacancies in addition to longer than anticipated recruitment periods on some positions.

Fire

West Nipissing Fire and Emergency Services receives revenue from the Ministry of Transportation (MTO) when it responds to calls on the Trans-Canada highway or other provincial highways within our boundaries. The Fire Service has exceeded revenue from response to MTO calls. With the assistance of Fire Marque, the Fire Services have recovered insurance costs on services; those insurance recoveries have been allocated to equipment.

Building and Planning

The Building and Planning department has had a very strong 2025 and exceeded revenue expectations.

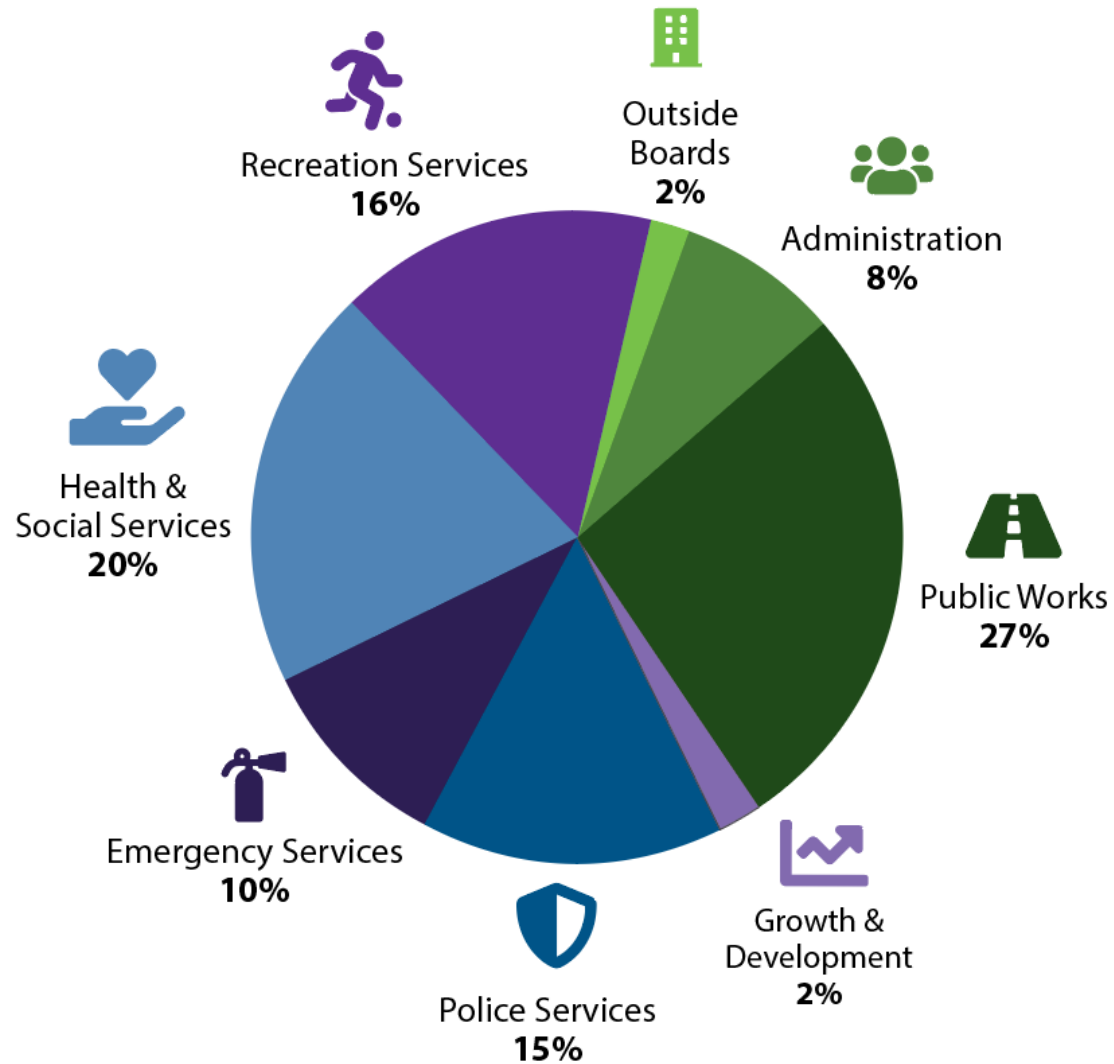


Library

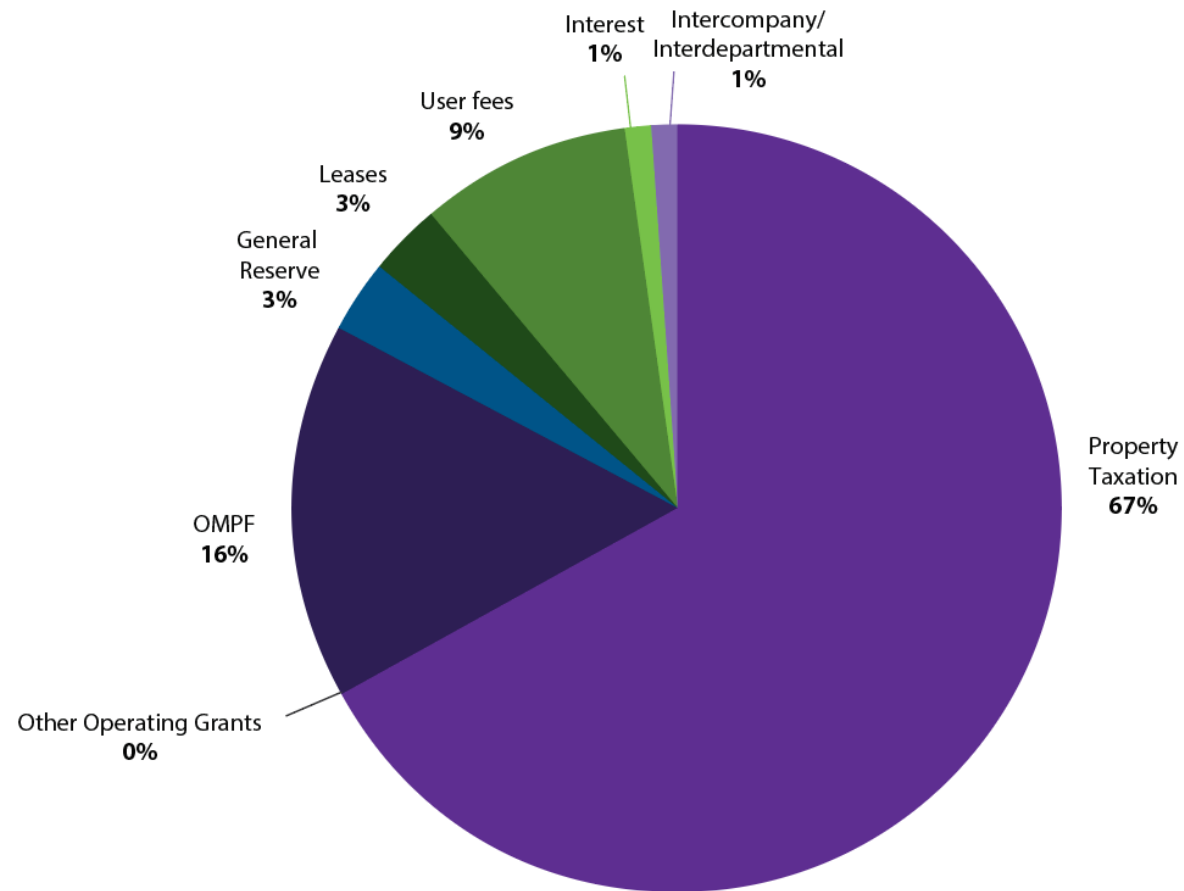
Generally, the Boards and Levies section of the budget does not have much change during the year. For agencies in the Levy section, we pay a set monthly fee based on their approved budget. Contained within the Boards section are municipal boards that set independent budgets, including a budgeted contribution from the Municipality, but some or all expenses are paid directly by the Municipality. The Library Board sets its budget and requests an amount from the Municipality. The Municipality directly pays the library employees, including benefits. Additionally, there is a “rent” that is charged to the Library Board that includes space and services provided. After the end of the year, the difference between the requested budget amount and the amounts paid to employees, etc. is reconciled and remitted to the Library Board. However, in 2024, the Library Board exceeded its allocated amount. An amount was set up as receivable from the Library Board to the Municipality. The Library Board is once again trending to exceed the allocated municipal contribution.



Where your tax dollars go (2025 budget)



Sources of Revenue (2025 budget)



2026 Budget Summary





2026 Key Budget Changes

Please note that the figured 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 implications on the budget.

COUNCIL TERM PLAN PILLARS

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


General Government

806,800	Increase in Ontario Municipal Partnership Fund (OMPF) funding. The province has committed to increasing the overall OMPF by \$100 million over the next 2 years. This is a welcome change after years of stagnation and claw backs. The enhancement in OMPF is to be targeted at small, northern, and rural municipalities.		
-	No change in the transfer from general reserve. The initial budget presentation includes a \$1,000,000 transfer from general reserve.		
-150,000	Transfer to facility reserve has been removed from the General Government budget. Community Services is responsible for all facilities. The \$150,000 reserve allocation has been transferred to the Community Services budget.		


Public Works

20,000	Increase in budgeted revenue from aggregate licensing. Aggregate licensing revenue is the Municipality's share of licence/permit fees collected from aggregate producers within our Municipality. Fees collected from licences, wayside permits and aggregate permits are distributed approximately at 61% to the lower tier/local municipality in which the site is located. While the Aggregate Resources Act does not direct how the		
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	Municipality spends these funds, the intent of the fee sharing arrangement was initiated to assist municipalities with road maintenance and other administrative matters related to the management of local aggregate resources.		
50,000	Increase in vehicle repairs and maintenance. The Municipality continues to see significant increases in costs of parts, mechanic fees, and vehicle safeties. In addition, as fleet becomes more computerized, specific dealer maintenance is often required for technical components.		
200,000	Increase transfer to reserve for infrastructure. Public Works has deferred \$1,500,000 of projects from 2026 to future years	Strategic Decision	 Infrastructure
Community Services			
15,000	Increase in services and rents. Within Community Services, services and rents reflects contracted services at all public facilities and tenanted locations. This includes items such as elevator/lift maintenance, alarm monitoring, generator maintenance, portable toilets at parks, garbage removal, etc. There has not been a change in the level of service; this reflects increasing costs of existing services.		
150,000	The \$150,000 facility reserve allocation that had previously been in General Government has been transferred to the Community Services budget		


Fire and Emergency Services

339,000	Increase in transfer to reserves in the Fire department. This amount includes an additional \$289,000 transfer for Fleet (total \$900,000 to fleet reserve), \$75,000 for equipment (total \$150,000 to equipment reserve), and a decrease of \$25,000 for facility reserve (total \$75,000 to facility reserve).	Strategic Decision	 Infrastructure
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Building and Planning

-25,000	Reduction in Special Projects as the Official Plan and Zoning Bylaw project is reaching completion		
7,000	Addition of a transfer to a fleet reserve for future replacement of vehicle	Strategic Decision	 Infrastructure

Economic Development

75,000	Doctor Recruitment Committee from the West Nipissing General Hospital (WNGH) has requested a \$125,000 annual contribution. This is a \$75,000 increase over the prior year allocation for physician recruitment.	Strategic decision	 Community
-	Reallocation of \$25,000 from Professional Fees to Priority Projects		
-85,000	Reduction in funding revenue. There is not additional funding approved for the current year priority projects		

By-law Enforcement

20,000	Additional revenue associated with Administrative Monetary Penalties. As the process is new, it is difficult to project the potential outcome.		
100,000	Additional full-time employee for bylaw enforcement. Council has commented regarding the ability to proactively vs. reactively respond to bylaw enforcement	Strategic decision	 Community

	issues. In West Nipissing's large geography with a growing population, proactive enforcement would require additional resources.		
6,000	Addition of contracted services for clean-up of encampments on municipal property.	Strategic decision	 Community
Police			
-8,500	Reduction in revenue related to fees (record checks etc.) as the province is phasing out the transfer of these payments over 4 years		
206,905	Increase in estimated OPP contract for 2026 over estimated costs in 2025. In 2025, municipalities received a discount on policing costs. Council did not take all of that discount in 2025 which mitigates the proposed increase in 2026.		
-135,400	Reduction in exit costs payments as this internal allocation has been fully repaid in 2026.		
-	Funding has been approved under the Mobile Crisis Response funding. Grant revenue and additional contracted expenses are included.		
Levies and Boards			
104,200	The West Nipissing Library Board has approved its budget submission. Though the Municipality can discuss the level of funding provided to the West Nipissing Library, the Municipality cannot dictate how those funds are spent.	Strategic decision	 Facilities
148,916	The District of Nipissing Social Services Adjustment Board (DNSSAB) levy has been estimated at a 4.00% increase over the 2025 levy.		

18,169	The North Bay Parry Sound District Health Unit (Health Unit) levy has been estimated at a 3.75% increase over the 2025 levy		
92,070	The Au Chateau levy has been estimated at a 5.00% increase over the 2025 levy.		
Impacting all			
42,300	Estimated increase in insurance costs at 7% over 2025 actuals. The 2025 actual insurance cost was less than budgeted		
56,300	Increased utility costs, largely driven by estimated increases in hydro costs.		

Summary of All Categories

	Budget			Projection	Actual			
	2026	2025	Variance	2025	2024	2023	2022	2021
Revenues								
Property Taxation	22,591,411	22,222,745	368,666	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	5,383,300	5,557,450	(174,150)	5,907,822	6,204,033	6,320,424	5,949,619	3,184,049
Total Revenues	36,544,661	35,519,745	1,024,916	35,951,555	34,425,998	33,385,286	31,890,618	28,579,820
Expenditures								
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	9,157,455	8,825,400	(332,055)	7,896,767	7,682,076	7,817,065	7,776,943	6,157,172
Policing	4,689,030	4,552,825	(136,205)	4,268,144	4,262,441	4,737,001	4,844,109	4,478,338
Social Programs	6,574,200	6,310,045	(264,155)	6,317,588	6,224,469	5,975,902	5,792,137	5,088,041
Total Expenditures	31,567,205	30,454,105	(1,113,100)	28,265,151	27,664,696	27,528,773	26,976,112	22,992,150
Local Boards								
Police	14,105	14,000	(105)	9,315	6,248	4,900	5,997	3,472
Library	558,200	454,000	(104,200)	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 Board Expenditures	628,510	524,240	(104,270)	505,640	462,511	453,008	447,938	437,896
Total Expenditures incl. Boards	32,195,715	30,978,345	(1,217,370)	28,770,790	28,127,207	27,981,781	27,424,050	23,430,046



Surplus (Deficit)- Operating	4,348,946	4,541,400	(192,454)	7,180,765	6,298,791	5,403,505	4,466,568	5,149,774
Donations	5,371,000	-	5,371,000	-	-	-	-	-
Funding	4,074,900	2,340,000	1,734,900	4,394,209	3,792,650	1,850,484	2,948,958	1,376,052
Total Revenues- Capital Fund	9,445,900	2,340,000	7,105,900	4,394,209	3,792,650	1,850,484	2,948,958	1,376,052
Transfer to Reserve	4,862,000	4,315,000	(547,000)	4,415,630	4,427,684	4,289,408	3,459,000	2,403,123
Contribution from Reserve	(6,369,000)	(5,202,400)	1,166,600	(3,184,333)	(3,002,548)	(1,746,385)	(2,705,402)	(1,862,047)
Total Change in Reserves	(1,507,000)	(887,400)	619,600	1,231,297	1,425,136	2,543,023	753,598	541,076
Long Term Debt Financing Payments on Loans	231,000	226,400	(4,600)	223,496	219,724	213,959	212,926	331,386
Total Change in Financing	231,000	226,400	(4,600)	223,496	219,724	213,959	212,926	331,386
Capital Assets								
Capital expenditures- Infrastructure	4,630,000	3,340,000	(1,290,000)	5,496,621	4,150,905	1,917,720	4,010,630	2,496,910
Capital expenditures	11,121,800	4,202,400	(6,919,400)	2,081,921	2,644,293	1,679,149	1,643,730	1,663,747
Total Capital Assets	15,751,800	7,542,400	(8,209,400)	7,578,542	6,795,198	3,596,869	5,654,360	4,160,657
	5,029,900	4,541,400	(488,500)	4,639,126	4,647,408	4,503,367	3,671,926	3,657,067
Surplus (Deficit)	(680,954)	(0)	(680,954)	2,541,639	1,651,383	900,138	794,642	1,492,707



Summary of Revenues and Expenses

	Budget			Projection	Actual			
	2025	2025	Variance	2025	2024	2023	2022	2021
Taxation								
Revenues	22,591,411	22,222,745	368,666	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
Provincial Grants-OMPF	7,973,000	7,166,200	806,800	7,166,200	6,486,700	6,513,200	6,588,900	6,608,900
General Government								
Revenues	2,877,800	2,980,050	(102,250)	3,165,835	3,489,565	3,905,233	3,321,163	1,391,200
Expenses	3,735,400	3,790,000	54,600	3,572,830	3,672,382	3,972,419	3,746,840	3,319,040
Surplus (Deficit)	(857,600)	(809,950)	(47,650)	(406,995)	(182,817)	(67,186)	(425,677)	(1,927,840)
Mayor & Council								
Expenses	434,985	421,985	(13,000)	364,327	278,921	271,164	222,002	180,815
Public Works								
Revenues	106,000	86,000	20,000	123,759	125,955	140,490	111,071	107,736
Expenses	8,818,700	8,423,600	(395,100)	7,931,524	7,706,721	7,601,085	6,845,170	6,398,870
Surplus (Deficit)	(8,712,700)	(8,337,600)	(375,100)	(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	7,038,400	6,724,615	(313,785)	6,196,906	6,175,519	5,807,452	5,729,891	4,290,629



Surplus (Deficit)	(5,189,400)	(4,828,715)	(360,685)	(4,360,940)	(4,343,309)	(4,080,553)	(3,835,547)	(3,009,584)
Fire Department								
Revenues	56,000	46,000	10,000	159,591	103,241	76,541	57,837	38,960
Expenses	3,508,500	3,174,900	(333,600)	2,977,751	2,813,267	2,572,124	2,476,099	2,296,557
Surplus (Deficit)	(3,452,500)	(3,128,900)	(323,600)	(2,818,160)	(2,710,026)	(2,495,583)	(2,418,262)	(2,257,597)
Economic Development								
Revenues	-	85,000	(85,000)	85,000	-	-	120,077	-
Expenses	573,100	494,900	(78,200)	324,898	209,526	248,491	245,527	57,425
Surplus (Deficit)	(573,100)	(409,900)	(163,200)	(239,898)	(209,526)	(248,491)	(125,450)	(57,425)
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
Surplus (Deficit)	(275,210)	(273,310)	(1,900)	(133,790)	(11,064)	(138,919)	(81,645)	(47,720)
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	-	-
Surplus (Deficit)	(273,700)	(179,445)	(94,255)	(108,103)	(123,891)	(61,154)	-	-
Emergency Management								
Expenses	-	-	-	-	-	-	146	-
Heritage Committee								
Expenses	-	-	-	-	-	-	-	1,506
Policing								



Revenues	503,060	454,160	48,900	385,621	478,357	426,113	584,731	394,669
Expenses	5,192,090	5,006,985	(185,105)	4,653,765	4,740,798	5,163,114	5,428,840	4,873,007
Surplus (Deficit)	(4,689,030)	(4,552,825)	(136,205)	(4,268,144)	(4,262,441)	(4,737,001)	(4,844,109)	(4,478,338)
Police Board								
Expenses	14,105	14,000	(105)	9,315	6,248	4,900	5,997	3,472
Libraries								
Expenses	558,200	454,000	(104,200)	454,000	442,002	429,952	422,202	416,995
Cemetery								
Expenses	56,205	56,240	35	42,325	14,261	18,156	19,739	17,429
Municipal Drains								
Expenses	79,000	85,000	6,000	70,667	82,524	79,021	122,917	30,748
Animal Control								
Expenses	102,380	100,380	(2,000)	100,077	98,317	96,147	96,428	94,420
Health Services								
Expenses	502,600	484,431	(18,169)	484,431	461,363	447,915	431,650	417,925
DNSSAB								
Expenses	3,888,400	3,734,484	(153,916)	3,739,169	3,619,068	3,477,687	3,345,419	3,207,323
Home for the Aged-Au Chateau								
Expenses	2,183,200	2,091,130	(92,070)	2,093,988	2,144,038	2,050,300	2,015,068	1,462,793
Grand Total								
Revenues	37,037,721	35,973,905	1,063,816	36,337,176	34,904,355	33,811,399	32,475,349	28,974,489
Expenses	37,718,675	35,973,905	(1,744,770)	33,795,537	33,252,972	32,911,261	31,680,707	27,481,782
Net Surplus (Deficit)	(680,954)	(0)	(680,954)	2,541,639	1,651,383	900,138	794,642	1,492,707



Projected General Reserve

Opening Balance		5,472,751
Approved Transactions		
Transfer surplus to operations	(1,000,000)	
		(1,000,000)
Interim Balance		4,472,751
Surplus		
		2,541,639
Ending Balance		7,014,390



Uncontrollable Expenses

Grants	Additional OMPF	(806,800)
Wages & Benefits		
	Wages & Benefits (no new complement)	281,585
Boards		
	DNSSAB	148,916
	Health Unit	18,169
	Au Chateau	92,070
	Police	136,205
	Library	104,200
	Insurance	35,000
Other	Utilities	56,300
	Fuel	5,000
	Animal Control contract	2,000
Total Uncontrollable Expenses		879,445
Total Uncontrollable Revenue/Expense		72,645
% increase of uncontrollable		0.33%
1% increase		222,227
% increase of uncontrollable		3.96%



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	2023	2022	2021
	2026	2025	Variance	2025	2024			
Expenditures								
HR Costs								
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
Total HR Costs	302,760	289,760	(13,000)	269,540	227,754	221,909	178,332	154,498
Operating Costs								
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	-
Total Material, Supplies & Rents	132,225	132,225	-	94,787	51,167	49,255	43,670	26,317
Total Operating Expenditures	434,985	421,985	(13,000)	364,327	278,921	271,164	222,002	180,815



**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 2025	Actual 2024	2023	2022	2021
	2026	2025	Variance					
Revenues								
Taxation Revenue	22,591,411	22,222,745	(368,666)	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
Penalties & 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	1,000,000	1,000,000	-	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
Total Revenues	34,039,161	32,942,345	(1,096,816)	33,209,568	31,711,530	30,970,095	29,262,162	26,786,971
Expenditures								
HR Costs								



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
Total HR Costs	2,218,000	2,084,700	133,300	2,032,467	1,788,870	1,724,229	1,855,906	1,646,941
Operating Costs								
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	174,700	189,500	(14,800)	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



Total Material, Supplies & Rents	1,372,400	1,410,300	(37,900)	1,223,285	1,383,763	1,222,153	1,620,218	1,040,922
Total Expenditures	3,590,400	3,495,000	95,400	3,255,752	3,172,633	2,946,382	3,476,124	2,687,863
Net Surplus (Deficit) Operations	30,448,761	29,447,345	(1,001,416)	29,953,816	28,538,897	28,023,713	25,786,038	24,099,108
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)
Total Change in Reserves	(63,400)	81,500	144,900	129,747	312,549	846,676	62,475	293,694
Payments on Loans	50,000	50,000	-	50,000	50,000	50,000	60,716	176,528
Total Change in Financing	50,000	50,000	-	50,000	50,000	50,000	60,716	176,528
Capital Assets								
Capital expenditures- Equipment	158,400	163,500	5,100	137,331	137,200	129,361	147,525	160,955
Total Capital Assets	158,400	163,500	5,100	137,331	137,200	129,361	147,525	160,955
	145,000	295,000	150,000	317,078	499,749	1,026,037	270,716	631,177
Surplus (Deficit)	30,303,761	29,152,345	(1,151,416)	29,636,738	28,039,148	26,997,676	25,515,322	23,467,931





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
Revenues								
Miscellaneous Income	106,000	86,000	20,000	123,759	125,955	140,490	111,071	107,736
Total Revenues	106,000	86,000	20,000	123,759	125,955	140,490	111,071	107,736
Expenditures								
HR Costs								
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
Total HR Costs	2,777,400	2,709,800	(67,600)	2,414,104	2,304,991	2,306,469	2,201,959	2,045,691
Operating Costs								
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	441,300	417,900	(23,400)	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
Total Material, Supplies & Rents	3,741,300	3,613,800	(127,500)	3,417,420	3,301,730	3,669,616	3,018,211	2,730,621
Total Expenditures	6,518,700	6,323,600	(195,100)	5,831,524	5,606,721	5,976,085	5,220,170	4,776,312
Net Surplus (Deficit) Operations	(6,412,700)	(6,237,600)	(175,100)	(5,707,765)	(5,480,766)	(5,835,595)	(5,109,099)	(4,668,576)
Funding	(1,925,900)	(2,340,000)	414,100	(4,320,135)	(3,792,650)	(1,668,511)	(2,940,571)	(1,376,052)
Total Revenues-Capital Fund	(1,925,900)	(2,340,000)	414,100	(4,320,135)	(3,792,650)	(1,668,511)	(2,940,571)	(1,376,052)
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	(3,839,100)	(2,105,000)	(1,734,100)	(2,162,616)	(1,737,163)	(301,107)	(1,878,329)	(715,049)
Total Change in Reserves	(1,539,100)	(5,000)	(1,934,100)	(62,616)	362,837	1,323,893	(253,329)	(15,049)
Capital Assets								
Capital expenditures-Infrastructure	4,630,000	3,340,000	1,290,000	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
Total Capital Assets	5,765,000	4,445,000	1,320,000	6,482,751	5,529,813	1,969,618	4,818,900	3,013,659
	2,300,000	2,100,000	(200,000)	2,100,000	2,100,000	1,625,000	1,625,000	1,622,558
Surplus (Deficit)	(8,712,700)	(8,337,600)	(375,100)	(7,807,765)	(7,580,766)	(7,460,595)	(6,734,099)	(6,291,134)

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			
	2026	2025	Variance	2025	2024	2023	2022	2021
Revenues								
Income	10,000	-	10,000	-	-	-	-	-
	10,000	-	10,000	-	-			
Expenditures								
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)	-	-	-	-	-
Total Expenditures	102,100	35,000	(67,100)	20,667	22,524	19,021	62,917	30,748
Net Surplus (Deficit)	(92,100)	(35,000)	(57,100)	(20,667)	(22,524)	(19,021)	(62,917)	(30,748)
Operations								
Transfer to Reserve	50,000	50,000	-	50,000	60,000	60,000	60,000	-
Contribution from Reserve	(63,100)	-	63,100	-	-	-	-	-
Total Change in Reserves	(13,100)	50,000	63,100	50,000	60,000	60,000	60,000	-
Surplus (Deficit)	(79,000)	(85,000)	6,000	(70,667)	(82,524)	(79,021)	(122,917)	(30,748)





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	2023	2022	2021
	2026	2025	Variance	2025	2024			
Revenues								
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
Total Revenues	1,849,000	1,895,900	(46,900)	1,835,966	1,832,210	1,726,899	1,894,344	1,281,045
Expenditures								
HR Costs								
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



Total HR Costs	3,047,600	3,006,615	(40,985)	2,659,309	2,683,642	2,422,712	2,199,157	1,611,254
Operating Costs								
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	433,500	408,500	(25,000)	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
Total Material, Supplies & Rents	2,529,800	2,412,600	(117,200)	2,235,101	2,193,153	2,101,781	2,259,524	1,724,517
Total Expenditures	5,577,400	5,419,215	(158,185)	4,894,410	4,876,795	4,524,493	4,458,681	3,335,771
Net Surplus (Deficit) Operations	(3,728,400)	(3,523,315)	(205,085)	(3,058,444)	(3,044,585)	(2,797,594)	(2,564,337)	(2,054,726)
Grants	(2,149,000)	-	(2,149,000)	-	-	(181,973)	(8,387)	-
Financing	(5,371,000)	-	(5,371,000)	-	-	-	-	-

Total Revenues-Capital Fund	(7,520,000)	-	(7,520,000)	-	-	(181,973)	(8,387)	-
Transfer to Reserve	1,280,000	1,129,000	(151,000)	1,129,000	1,129,000	1,119,000	1,119,000	800,000
Contribution from Reserve	(1,404,200)	(1,590,700)	186,500	(576,172)	(868,933)	(1,140,495)	(679,548)	(554,438)
Total Change in Reserves	(124,200)	(461,700)	35,500	552,828	260,067	(21,495)	439,452	245,562
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
Total Change in Financing	181,000	176,400	(4,600)	173,496	169,724	163,959	152,210	154,858
Capital Assets								
Capital expenditures	8,884,200	1,475,700	(7,408,500)	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	-
Total Capital Assets	8,924,200	1,590,700	(7,333,500)	576,172	868,933	1,322,468	687,935	554,438
	1,461,000	1,305,400	155,600	1,302,496	1,298,724	1,282,959	1,271,210	954,858
Surplus (Deficit)	(5,189,400)	(4,828,715)	(360,685)	(4,360,940)	(4,343,309)	(4,080,553)	(3,835,547)	(3,009,584)





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	2023	2022	2021
	2026	2025	Variance	2025	2024			
Revenues								
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
Total Revenues	452,500	452,500	-	525,132	643,517	470,944	445,127	365,108
Expenditures								
HR Costs								
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
Total HR Costs	640,610	636,910	(3,700)	584,048	582,754	534,952	482,188	381,044
Operating Costs								



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
Total Material, Supplies & Rents	80,100	88,900	8,800	74,874	71,827	74,911	44,584	31,784
Total Expenditures	720,710	725,810	5,100	658,922	654,581	609,863	526,772	412,828
Net Surplus (Deficit) Operations	(268,210)	(273,310)	5,100	(133,790)	(11,064)	(138,919)	(81,645)	(47,720)
Transfer to Reserve	7,000	-	7,000	-	-	-	-	-
Contribution from Reserve								
Total Change in Reserve	7,000	-	7,000	-	-	-	-	-
Surplus (Deficit)	(275,210)	(273,310)	(1,900)	(133,790)	(11,064)	(138,919)	(81,645)	(47,720)





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.

	Budget			Projection	Actual	2023	2022	2021
	2026	2025	Variance	2025	2024			
Revenues								
Grants	-	85,000	(85,000)	85,000	-	-	120,077	-
Other Revenue								
Total Revenues	-	85,000	(85,000)	85,000	-	-	120,077	-
Expenditures								
HR Costs								
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	-
Total HR Costs	125,950	121,750	(4,200)	110,203	106,299	110,542	99,536	29,892
Operating Costs								
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)	108,000	-	8,473	120,207	-
Doctor Recruitment	125,000	50,000	(75,000)	30,000	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	-	-
Total Operating Costs	447,150	373,150	(74,000)	214,695	103,227	137,949	145,991	27,533
Total Expenditures	573,100	494,900	(78,200)	324,898	209,526	248,491	245,527	57,425
Net Surplus (Deficit) Operations	(573,100)	(409,900)	(163,200)	(239,898)	(209,526)	(248,491)	(125,450)	(57,425)





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			
Revenues								
Miscellaneous Income	56,000	46,000	(10,000)	159,591	103,241	76,541	57,837	38,960
Total Revenues	56,000	46,000	(10,000)	159,591	103,241	76,541	57,837	38,960
Expenditures								
HR Costs								
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
Total HR Costs	1,756,600	1,758,000	1,400	1,604,595	1,682,613	1,623,577	1,545,845	1,399,279
Operating Costs								
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
Total Material, Supplies & Rents	626,900	630,900	4,000	508,604	441,719	439,176	485,254	448,804
Total Expenditures	2,383,500	2,388,900	5,400	2,113,199	2,124,332	2,062,753	2,031,099	1,848,083
Net Surplus (Deficit) Operations	(2,327,500)	(2,342,900)	15,400	(1,953,608)	(2,021,091)	(1,986,212)	(1,973,262)	(1,809,123)
Grants	-	-	-	(74,074)	-	-	-	-
Financing	-	-	-	-	-	-	-	-
Total Revenues-Capital Fund	-	-	-	(74,074)	-	-	-	-
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)
Total Change in Reserves	220,800	(557,200)	100,000	556,338	429,683	333,949	445,000	16,869
Capital Assets								
Capital expenditures-Equipment	904,200	1,343,200	439,000	382,288	259,252	175,422	-	431,605
Total Capital Assets	904,200	1,343,200	439,000	382,288	259,252	175,422	-	431,605
	1,125,000	786,000	339,000	864,552	688,935	509,371	445,000	448,474
Surplus (Deficit)	(3,452,500)	(3,128,900)	(323,600)	(2,818,160)	(2,710,026)	(2,495,583)	(2,418,262)	(2,257,597)



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				
Revenues									
Bylaw Revenue	32,000	12,000	20,000	12,539	9,545	317	-	-	
Total Revenues	32,000	12,000	20,000	12,539	9,545	317	-	-	
Expenditures									
HR Costs									
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	-	-	-	-	
Total HR Costs	277,600	158,300	(119,300)	108,385	118,787	54,415	-	-	
Operating Costs									
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	-	-
Total Material, Supplies & Rents	23,100	28,145	5,045	7,257	14,649	7,056	-	-
Total Expenditures	300,700	186,445	(114,255)	115,642	133,436	61,471	-	-
Net Surplus (Deficit) Operations	(268,700)	(174,445)	(94,255)	(103,103)	(123,891)	(61,154)	-	-
Transfer to Reserve	5,000	5,000	-	5,000	-	-	-	-
Contribution to Reserve								
Total Change in Reserve	5,000	5,000	-	5,000	-	-	-	-
Surplus (Deficit)	(273,700)	(179,445)	(94,255)	(108,103)	(123,891)	(61,154)	-	-



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	14,105	14,000	(105)	9,315	6,248	4,900	5,997	3,472
Library	558,200	454,000	(104,200)	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	628,510	524,240	(104,270)	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
Revenues								
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
Total Revenues	503,060	454,160	48,900	385,621	478,357	426,113	584,731	394,669
Expenditures								
HR Costs								
Salaries & Wages	-	-	-	-	-	-	-	20,296
Benefits	11,000	11,000	-	3,006	67	11,194	11,122	8,908
Total HR Costs	11,000	11,000	-	3,006	67	11,194	11,122	29,204
Operating Costs								
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	21,800	14,500	(7,300)	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
Total Operating Costs	4,407,490	4,086,985	(320,505)	3,745,931	3,696,003	3,589,482	4,860,047	4,536,101



Total Expenditures	4,418,490	4,097,985	(320,505)	3,748,937	3,696,070	3,600,676	4,871,169	4,565,305
Net Surplus (Deficit) Operations	(3,915,430)	(3,643,825)	(271,605)	(3,363,316)	(3,217,713)	(3,174,563)	(4,286,438)	(4,170,636)
Financing Costs	773,600	909,000	135,400	904,828	1,044,728	1,562,438	557,671	307,702
Total Change in Financing	773,600	909,000	135,400	904,828	1,044,728	1,562,438	557,671	307,702
	773,600	909,000	135,400	904,828	1,044,728	1,562,438	557,671	307,702
Surplus (Deficit)	(4,689,030)	(4,552,825)	(136,205)	(4,268,144)	(4,262,441)	(4,737,001)	(4,844,109)	(4,478,338)





Service Partners

Levies and Contracts

	Budget			Projection	Actual			
	2026	2025	Variance	2025	2024	2023	2022	2021
DNSSAB	3,888,400	3,734,484	(153,916)	3,739,169	3,619,068	3,477,687	3,345,419	3,207,323
Au Chateau	2,183,200	2,091,130	(92,070)	2,093,988	2,144,038	2,050,300	2,015,068	1,462,793
Health Unit	502,600	484,431	(18,169)	484,431	461,363	447,915	431,650	417,925
Animal Control	102,380	100,380	(2,000)	100,077	98,317	96,147	96,428	94,420
Total Levies	6,676,580	6,410,425	(266,155)	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.



Appendices





Projected debt as of December 31, 2025

Municipal Debt	9,823,445.26
Water & Sewer Debt	1,772,129.49
Consolidated Debt	11,595,574.75

	Opening	Add'l loans	Principal	Interest	Payments	Closing
Infrastructure Ontario (POL)	221,034.87	-	109,335.75	4,167.71	113,503.46	111,699.12
Infrastructure Ontario (roof)	534,566.27	-	54,913.49	18,494.03	73,407.52	479,652.78
Infrastructure Ontario (CS 2017)	306,716.18	-	99,199.93	8,491.25	107,691.18	207,516.25
Ambulance Bay	568,396.23	-	69,386.83	20,278.97	89,665.80	499,009.40
Waterfront II	106,262.10	-	47,696.36	3,326.20	51,022.56	58,565.74
Infrastructure Ontario (OPP)	4,006,062.74		266,083.78	124,111.94	390,195.72	3,739,978.96
Infrastructure Ontario (OPP)	4,624,156.32		101,951.22	161,880.96	263,832.18	4,522,205.10
NOHFC Museum	204,817.91		-	-	-	204,817.91
	10,572,012.62	-	748,567.36	340,751.06	1,089,318.42	9,823,445.26
	Opening	Add'l loans	Principal	Interest	Payments	Closing
Previous Loan	2,030,532.88		721,511.89	108,311.91	829,823.80	1,309,020.99
2009 Loan	588,298.64	-	125,190.14	32,105.26	157,295.40	463,108.50
2010 Advance	84,923.06	-	84,923.06	1,038.43	85,961.49	-
	2,703,754.58	-	931,625.09	141,455.60	1,073,080.69	1,772,129.49



Dedicated Reserves

	Opening Balance	Additions	Transfer to Capital Fund	Reserve Available	Expenditure	Ending Balance
Municipal Reserves						
General Government IT	133,623	70,000		203,623	23,827	179,796
General Government Facilities	212,465	150,000		362,465	113,504	248,961
Land disposition	854,743	-	22,078	876,821		876,821
Evansville Playground	5,451	-	78	5,529		5,529
Election Reserve	50,000	25,000		75,000		75,000
Council	10,000	-	10,000	20,000		20,000
Fire Services-Equipment Reserve	72,669	75,000		147,669	124,363	23,306
Fire Services - Fire Marque	34,177	-	78,552	112,729	112,729	0
Fire Services - Fleet	1,468,973	611,000		2,079,973	-	2,079,973
Fire Services - Facilities	651,732	100,000		751,732	38,448	713,284
Bylaw - vehicle	8,075	5,000		13,075	-	13,075
Emergency Measures	73,768	-		73,768		73,768
Au Chateau	1,597,780	300,000		1,897,780		1,897,780
Community Services- Equipment & Parks	713,317	80,000		793,317	279,671	513,646
Community Services - Facility	290,584	1,049,000		1,339,584	269,543	1,070,041
IPM	101,043			101,043		101,043
Parks from Planning	68,292			68,292		68,292
Museum	52,058			52,058	27,048	25,010
Downtown Beautification	425			425		425
Planning	45,508			45,508	2,609	42,899
Planning (Fleet)	7,500			7,500		7,500
EcDev	125,000			125,000	43,909	81,091
Municipal Drains	120,000	50,000		170,000		170,000
Public Works (Fleet)	371,028	1,100,000		1,471,028	1,176,486	294,542
Public Works (Infrastructure)	1,830,893	1,000,000		2,830,893	986,130	1,844,763
Public Works (Planning)	18,037	-		18,037		18,037
	8,917,141	4,615,000	110,708	13,642,849	3,198,267	10,444,582



Board Reserves

Police Services - Contingency Reserve	469			469		469
Police Transition	132,396			132,396	-	132,396
Cemeteries	37,933	11,800		49,733	36,300	13,433
	170,797	11,800	-	182,597	36,300	146,297
	9,087,938	4,626,800	110,708	13,825,446	3,234,567	10,590,879

