



TOWNSHIP OF NIPISSING 2024 BUDGET DRAFT

OPERATING AND CAPITAL BUDGET



LEVY AND RATE CHANGES

- Levy increase: 7.34%
- Tax Rate increase: 6.15%
- Tax Impact:
 - Per \$215,000 of assessment
\$124.77 increase.

GENERAL GOVERNMENT – LEVIES AND GRANTS

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget		2023 Actual	2024 Budget	
General Government						
Ontario Municipal Partnership Fund	\$ 662,700.00	\$ 634,200.00	-4%			
Municipal Tax Levy	\$ 3,149,624.91	\$ 3,400,786.00	8%			
Payments in Lieu (all levels govt)	\$ 22,613.54	\$ 23,906.27	6%			
Grants Received or Pending (Gas Tax, OCIF...)	\$ 386,617.22	\$ 515,861.54	33%			
MPAC Property Assessment				\$ 56,830.52	\$ 57,639.71	1%
Policing Services				\$ 310,195.65	\$ 313,066.00	1%
Social Services Levy				\$ 175,155.52	\$ 182,248.00	4%
Eastholme Levy				\$ 137,477.00	\$ 142,234.00	3%
Health Unit Levy				\$ 55,514.70	\$ 57,182.00	3%
EMS Ambulance Levy				\$ 131,915.68	\$ 137,481.44	4%
Library Levy				\$ 33,351.21	\$ 42,057.62	26%
Health Centre Contribution				\$ 10,000.00	\$ 10,000.00	0%
	\$ 4,221,555.67	\$ 4,574,753.81	8%	\$ 910,440.28	\$ 941,908.77	3%

GENERAL GOVERNMENT – COUNCIL EXPENSES, REVENUE

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Interest Earned (investments)	\$ 218,453.22	\$ 229,000.00	5%			
Interest on Taxes	\$ 28,929.48	\$ 30,000.00	4%			
Service Fees (Admin, Applications)	\$ 9,473.94	\$ 12,765.92	35%			
Salaries, Benefits, Deductions				\$ 1,261,000.51	\$ 1,477,176.24	17%
Asset Management Program				\$ 40,081.74	\$ 27,950.00	
Web Page				\$ 1,986.85	\$ 2,000.00	1%
Council Donations				\$ 3,356.66	\$ 5,000.00	49%
Strategic Plan Implementation				\$ 1,955.63	\$ 4,500.00	130%
Pay Equity				\$ -	\$ 24,000.00	
Council Professional Development				\$ 3,814.33	\$ 7,000.00	84%
Council Expenses - cell phones, etc.				\$ 10,865.36	\$ 11,000.00	1%
	\$ 256,856.64	\$ 271,765.92	6%	\$ 1,323,061.08	\$ 1,558,626.24	18%

ADMINISTRATION

Department Description	Expenses		
	2023 Actual	2024 Budget	
Propane Expenses	\$ 30,132.79	\$ 28,750.00	-5%
Hydro Expenses	\$ 18,643.39	\$ 21,700.00	16%
Phone Expenses	\$ 23,811.18	\$ 21,125.00	-11%
Insurance Expenses	\$ 107,631.20	\$ 120,700.00	12%
Professional Development	\$ 44,369.74	\$ 43,000.00	-3%
Administration Maintenance/Supplies	\$ 72,604.59	\$ 80,700.00	11%
Audit Fees	\$ 16,281.60	\$ 16,800.00	3%
Legal Fees	\$ 14,339.73	\$ 15,000.00	5%
Planning Fees	\$ 16,346.56	\$ 5,000.00	-69%
Integrity Commissioner	\$ 162.82	\$ 2,500.00	1435%
	\$ 344,323.60	\$ 355,275.00	3%

FIRE DEPARTMENT

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Fire Department Revenues	\$ 3,600.34	\$ 2,500.00	-31%			
Fire Department Long Term Debt				\$ 24,719.03	\$ 25,570.56	3%
Fire Station Maintenance/Supplies				\$ 49,562.58	\$ 52,800.00	7%
Fire Department New Equipment				\$ 7,325.08	\$ 10,000.00	37%
Fire Department PPE/Uniforms				\$ 14,472.54	\$ 17,000.00	17%
FD Fire Prevention Education				\$ 4,260.63	\$ 4,500.00	6%
FD Equipment Maintenance/Cert.				\$ 11,153.73	\$ 12,500.00	12%
Firefighter Points/Stipend				\$ 67,359.99	\$ 69,450.00	3%
Equipment Rental Costs				\$ 41,050.00	\$ 53,000.00	29%
	\$ 3,600.34	\$ 2,500.00		\$ 219,903.58	\$ 244,820.56	

PUBLIC SAFETY AND ENFORCEMENT AND CEMETERY OPERATIONS

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Emergency Management/CEMC				\$ 4,110.89	\$ 4,500.00	9%
911 Expenses	\$ 80.00	\$ 250.00	213%	\$ 309.77	\$ 1,000.00	223%
By-Law Enforcement	\$ -	\$ 750.00		\$ 1,973.22	\$ 2,200.00	11%
Animal Control	\$ 2,851.00	\$ 4,300.00	51%	\$ 1,970.14	\$ 2,775.00	41%
Building Department Expenses				\$ 66,386.01	\$ 74,847.00	13%
Building Permit Revenue	\$ 57,010.50	\$ 57,000.00	0%			
Cemetery Operations	\$ 16,599.60	\$ 16,000.00	-4%	\$ 9,907.30	\$ 8,500.00	-14%
	\$ 76,541.10	\$ 78,300.00		\$ 84,657.33	\$ 93,822.00	

LANDFILL AND RECYCLING OPERATIONS

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Landfill Operations	\$ 77,001.54	\$ 78,000.00	1%	\$ 38,508.15	\$ 50,000.00	30%
Landfill Study/Expansion Request				\$ 33,973.60	\$ 135,910.00	300%
Long Term Debt Compactor				\$ 23,359.12	\$ 35,040.00	50%
Landfill Machinery Rental				\$ 29,296.04	\$ 32,000.00	9%
Recycling Operations				\$ 75,648.36	\$ 77,500.00	2%
Household Hazardous Waste				\$ 2,024.00	\$ 4,048.00	100%
	\$ 77,001.54	\$ 78,000.00		\$ 202,809.27	\$ 334,498.00	

PUBLIC WORKS - ROADS	Revenues			Expenses		
Department Description	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Road Revenues	\$ 79,125.86	\$ 6,250.00	-92%			
LTD Proceeds for trucks	\$ 306,908.76	\$ 90,000.00	-71%			
LTD Payments Trucks				\$ 186,309.04	\$ 222,478.04	19%
LTD Excavator Payments				\$ 30,560.64	\$ 30,560.00	0%
Public Works/Garage Supplies				\$ 31,575.64	\$ 53,000.00	68%
Culvert Materials				\$ 16,156.69	\$ 35,000.00	117%
Machinery Rentals				\$ 520,123.31	\$ 425,000.00	-18%
Hard Top Maintenance Materials				\$ 4,020.86	\$ 4,500.00	12%
Calcium/Dust Control Materials				\$ 64,384.21	\$ 68,000.00	6%
Bridge Study Materials				\$ -	\$ 10,700.00	
Loose Top Maintenance Materials				\$ 5,834.07	\$ 7,500.00	29%
Quarried Gravel Program				\$ 254,648.42	\$ 40,000.00	-84%
Alsace Road Gravel Program				\$ 240,073.67		
Quarried Gravel Materials Stockpile				\$ -	\$ 40,000.00	
Boundary Alsace Road Gravel Maintenance				\$ 52,228.60	\$ 35,000.00	
Road Side Cutting Services				\$ 7,891.49	\$ 8,500.00	8%
Ditching Materials				\$ 4,276.50	\$ 5,500.00	29%
Signs Materials				\$ 5,929.18	\$ 7,000.00	18%
Street Light Maintenance				\$ 5,540.14	\$ 4,500.00	-19%
Winter Maintenance Materials				\$ 48,361.58	\$ 70,000.00	45%
OCIF/Gas Tax Birchgrove Reseal 1&3, Bear Creek Culvert Replacement				\$ 359,346.99	\$ 377,000.00	5%
NORDS Grant Hart Road Culvert Replacement with Mun of Callander				\$ -	\$ 65,000.00	
	\$ 386,034.62	\$ 96,250.00		\$ 1,837,261.03	\$ 1,509,238.04	

MUSEUM OPERATIONS

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Museum Maintenance/Structural				\$ 2,442.17	\$ 6,250.00	156%
Museum Special Events	\$ 1,456.15	\$ 2,400.00	65%	\$ 835.62	\$ 1,500.00	80%
Museum Candy/Pop	\$ 3,388.67	\$ 4,000.00	18%	\$ 2,108.40	\$ 2,000.00	-5%
Museum Merchandise/Gifts	\$ 850.95	\$ 950.00	12%	\$ -	\$ 500.00	
Museum Books	\$ 114.00	\$ 300.00	163%	\$ -	\$ 500.00	
Museum Programs				\$ -	\$ 700.00	
Museum Yard Maintenance				\$ 1,041.78	\$ 2,000.00	92%
Museum Donations	\$ 1,255.35	\$ 1,500.00	19%			
	\$ 7,065.12	\$ 9,150.00		\$ 6,427.97	\$ 13,450.00	

RECREATION OPERATING

Department Description	Revenues			Expenses		
	2023 Actual	2024 Budget	%	2023 Actual	2024 Budget	
Community Centre Operations	\$ 1,700.00	\$ 2,000.00	18%	\$ 8,305.08	\$ 12,350.00	49%
Fitness Centre Operations	\$ 18,810.00	\$ 20,000.00	6%	\$ 24,078.37	\$ 23,500.00	-2%
Docks/Boat Launch				\$ 3,183.03	\$ 5,000.00	
Recreation Programs	\$ 18,919.94	\$ 19,000.00	0%	\$ 17,971.76	\$ 12,500.00	-30%
Rink Materials				\$ 4,895.67	\$ 10,000.00	104%
Canada Day Event				\$ 2,004.30	\$ 5,000.00	149%
Beaches/Park Maintenance				\$ 8,977.59	\$ 10,000.00	11%
Advertising/Office Supplies				\$ 150.00	\$ 250.00	67%
	\$ 39,429.94	\$ 41,000.00		\$ 69,565.80	\$ 78,600.00	

CAPITAL PROJECTS

Department Description	Expenses		
	2023 Actual	2024 Budget	
Administration Capital Projects	\$ -	\$ 78,885.00	
Fire Department Capital Projects	\$ 38,550.40	\$ 145,350.00	277%
Landfill Capital Projects	\$ 241,680.00	\$ -	
Roads/Public Works Capital Projects	\$ 327,427.64	\$ 175,000.00	-47%
Recreation Capital Projects	\$ 29,510.40	\$ -	-100%
Museum Capital Projects	\$ -	\$ 110,000.00	
	\$ 637,168.44	\$ 509,235.00	

Department	2023 Balance	Projected 2024 Balance	Notes:
Administration			
Working Capital	\$ 1,235,127.67	\$ 1,229,087.63	Surplus from 2023, SCBAs, Garage Roof, Asset Man Reps
Pay Equity-HR Projects	\$ 5,000.00	\$ -	Use towards HR Study
Software Purchase	\$ 68,885.07	\$ 3,000.00	Will be used to finalize software purchase.
Cemetery	\$ 5,146.00	\$ 7,646.00	For fencing needs in future.
Museum	\$ 16,920.00	\$ 20,920.00	Building Reserve.
Designated for Broadband Expansion	\$ 60,000.00	\$ 60,000.00	
Elections Reserve	\$ 3,000.00	\$ 6,000.00	For 2026 Election
Integrity Commissioner Reserve	\$ 3,500.00	\$ 3,500.00	
Safe Restart Funding	\$ 11,913.52	\$ 1,913.52	\$10,000 towards Office Renovation
Building Department			
Roads/Public Works			
NORDS Grant Reserve	\$ 195,359.08	\$ 228,039.08	Amounts designated to projects per Ministry requirements
Public Works Garage/Office Construction	\$ 50,000.00	\$ 75,000.00	for replacement in future
Public Works Equipment Reserve	\$ 633,267.14	\$ 410,789.14	
Gravel Program Reserve	\$ 179.54	\$ 200,179.54	Alsace Road to be done in 2023
Bridges Reserve	\$ 334,264.91	\$ 359,264.91	
Fire Department			
Firefighting Equipment	\$ 70,276.14	\$ 25,276.14	\$50,000 toward SCBA purchase
Fire Department Apparatus	\$ 83,724.82	\$ 75,654.82	
Fire Department Communications Reserve	\$ 5,000.00	\$ 10,000.00	
Recreation			
Community Centre	\$ 36,100.00	\$ 41,100.00	
Heritage Park/Playground	\$ 3,550.90	\$ 13,050.90	
Fitness Centre	\$ 32,000.00	\$ 34,000.00	
Family/Christmas Programming (Bottle Drive Revenue)	\$ 12,404.40	\$ 12,404.40	Depends on actual
Public Docks/Boat Launch	\$ 5,000.00	\$ 7,500.00	
Landfills			
Landfill Closure Reserve	\$ 570,694.00	\$ 495,694.00	
Landfill Equipment (final years for Excavator Payments)	\$ 86,355.51	\$ 20,755.51	
Gas Tax Program Reserve - Legislated	\$ 115,411.44	\$ 21,411.44	Unused portion and interest to be added
Parkland Reserve - Legislated	\$ 147,745.62	\$ 147,745.62	Interest and SRA Property Sales to be added
Total	\$ 3,875,799.24	\$ 3,594,906.13	Approximate*