



TOWNSHIP OF NIPISSING 2026 BUDGET DRAFT

OPERATING AND CAPITAL BUDGET

UPDATED MARCH 3, 2026



LEVY AND RATE CHANGES

- Levy increase: 3.4%
- Tax Rate increase: 2.9%
- Tax Impact:
 - Per \$217,000 of assessment \$65.53 increase.

GENERAL GOVERNMENT – LEVIES AND GRANTS

2026 Budget Report				Levy Increase:		3.40%
Department Description	Revenues			Expenses		
	2025 Actual	2026 Budget		2025 Actual	2026 Budget	
General Government						
Ontario Municipal Partnership Fund	\$ 717,300.00	\$ 841,100.00	17%			
Municipal Tax Levy	\$ 3,648,676.63	\$ 3,771,555.00	3%			
Payments in Lieu (all levels govt)	\$ 29,796.25	\$ 28,762.27	-3%			
Grants Received or Pending (Gas Tax, OCIF...)	\$ 365,440.11	\$ 1,262,756.00	246%			
MPAC Property Assessment				\$ 59,017.00	\$ 61,031.46	3%
Policing Services				\$ 325,490.08	\$ 366,333.00	13%
Social Services Levy				\$ 188,255.77	\$ 201,222.13	7%
Eastholme Levy				\$ 146,823.00	\$ 152,206.00	4%
Health Unit Levy				\$ 60,041.00	\$ 62,383.00	4%
EMS Ambulance Levy				\$ 141,103.77	\$ 150,887.31	7%
Library Levy				\$ 41,554.92	\$ 51,096.47	23%
Health Centre Contribution				\$ 10,000.00	\$ 10,000.00	0%
	\$ 4,761,212.99	\$ 5,904,173.27	24%	\$ 972,285.54	\$ 1,055,159.37	9%

GENERAL GOVERNMENT – COUNCIL EXPENSES, REVENUE

2026 Budget Report						Levy Increase:	3.40%
	Revenues				Expenses		
Department Description	2025 Actual	2026 Budget	%		2025 Actual	2026 Budget	
Interest Earned (investments)	\$ 173,799.63	\$ 160,000.00	-8%				
Interest on Taxes	\$ 34,493.91	\$ 33,500.00	-3%				
Service Fees (Admin, Applications)	\$ 21,495.56	\$ 20,049.42	-7%				
Salaries, Benefits, Deductions					\$ 1,542,159.97	\$ 1,689,253.66	10%
					<i>*2 Staff off on disability benefits 2025.</i>		
Asset Management Program					\$ 50,755.45	\$ 5,000.00	
Web Page					\$ 1,155.17	\$ 10,000.00	766%
Council Donations					\$ 2,677.87	\$ 5,000.00	87%
Strategic Plan Implementation					\$ 2,523.65	\$ 4,500.00	78%
Pay Equity					\$ 44.52	\$ 5,000.00	
Council Professional Development					\$ 5,483.97	\$ 8,000.00	46%
Council Expenses - cell phones, etc.					\$ 11,963.45	\$ 8,000.00	-33%
	\$ 229,789.10	\$ 213,549.42	-7%		\$ 1,616,764.05	\$ 1,734,753.66	7%

ADMINISTRATION

2026 Budget Report						Levy Increase:	3.40%
	Revenues			Expenses			
Department Description	2025 Actual	2026 Budget	%	2025 Actual	2026 Budget		
Propane Expenses				\$ 28,857.41	\$ 29,250.00		1%
Hydro Expenses				\$ 20,013.27	\$ 20,600.00		3%
Phone Expenses				\$ 20,761.85	\$ 22,335.00		8%
Insurance Expenses				\$ 115,934.90	\$ 119,500.00		3%
Professional Development				\$ 42,004.71	\$ 55,500.00		32%
Administration Maintenance/Supplies				\$ 89,645.09	\$ 89,750.00		0%
Audit Fees				\$ 25,440.00	\$ 26,250.00		3%
Legal Fees				\$ 5,417.39	\$ 10,000.00		85%
Planning Fees				\$ 5,716.84	\$ 7,500.00		31%
Integrity Commissioner				\$ -	\$ 3,000.00		
2026 Municipal Election				\$ -	\$ 12,000.00		
	\$ -	\$ -		\$ 353,791.46	\$ 395,685.00		12%

FIRE DEPARTMENT

2026 Budget Report						Levy Increase:	3.40%
	Revenues				Expenses		
Department Description	2025 Actual	2026 Budget	%	2025 Actual	2026 Budget		
Fire Department Revenues	\$ 21,774.00	\$ 3,500.00	-84%				
Ontario Fire Marshal Grant	\$ 16,822.63	\$ 32,890.00					
Fire Department Long Term Debt				\$ 8,891.66	\$ -		-100%
Fire Station Maintenance/Supplies				\$ 38,978.16	\$ 44,250.00		14%
Fire Department New Equipment				\$ 9,424.36	\$ 10,000.00		6%
Fire Department PPE/Uniforms				\$ 15,542.52	\$ 17,000.00		9%
FD Fire Prevention Education				\$ 3,741.26	\$ 5,500.00		47%
FD Equipment Maintenance/Cert.				\$ 20,099.95	\$ 36,000.00		79%
Firefighter Points/Stipend				\$ 75,172.17	\$ 81,750.00		9%
Equipment Rental Costs * own resources				\$ 52,975.00	\$ 53,000.00		0%
	\$ 38,596.63	\$ 36,390.00		\$ 224,825.08	\$ 247,500.00		

PUBLIC SAFETY AND ENFORCEMENT AND CEMETERY OPERATIONS

2026 Budget Report						Levy Increase:	3.40%
Department Description	Revenues			Expenses			
	2025 Actual	2026 Budget	%	2025 Actual	2026 Budget		
Emergency Management/CEMC				\$ 4,598.72	\$ 5,000.00	9%	
911 Expenses	\$ -	\$ 250.00		\$ 345.98	\$ 1,000.00	189%	
By-Law Enforcement	\$ 8,557.22	\$ 8,100.00		\$ 1,961.99	\$ 4,000.00	104%	
Animal Control	\$ 2,155.00	\$ 3,300.00	53%	\$ 2,476.40	\$ 2,775.00	12%	
Building Department Expenses				\$ 113,564.63	\$ 92,828.48	-18%	
Building Permit Revenue	\$ 113,564.63	\$ 92,828.48	-18%				
Cemetery Operations	\$ 12,456.27	\$ 13,500.00	8%	\$ 20,915.35	\$ 38,000.00	82%	
	\$ 136,733.12	\$ 117,978.48		\$ 143,863.07	\$ 143,603.48		

LANDFILL AND RECYCLING OPERATIONS

2026 Budget Report					Levy Increase:		3.40%
Department Description	Revenues			%	Expenses		
	2025 Actual	2026 Budget			2025 Actual	2026 Budget	
Landfill Operations	\$ 101,477.08	\$ 95,000.00		-6%	\$ 45,686.29	\$ 42,000.00	-8%
Landfill Study/Expansion Request					\$ 31,001.19	\$ 70,000.00	126%
Long Term Debt Compactor					\$ 35,038.68	\$ 35,038.68	0%
Landfill Machinery Rental					\$ 34,562.00	\$ 30,000.00	-13%
Recycling Operations					\$ 60,689.65	\$ -	-100%
Household Hazardous Waste					\$ 4,048.00	\$ 5,060.00	25%
	\$ 101,477.08	\$ 95,000.00			\$ 211,025.81	\$ 182,098.68	

2026 Budget Report						Levy Increase:	3.40%
	Revenues			Expenses			
Department Description	2025 Actual	2026 Budget	%	2025 Actual	2026 Budget		
Road Revenues	\$ 14,983.33	\$ 12,500.00	-17%				
LTD Proceeds for trucks		\$ 617,000.00					
LTD Payments Trucks				\$ 236,077.95	\$ 234,743.40		-1%
LTD Excavator Payments				\$ 30,560.64	\$ 24,312.37		-20%
Public Works/Garage Supplies				\$ 55,705.45	\$ 64,500.00		16%
Culvert Materials				\$ 5,587.65	\$ 30,000.00		437%
Machinery Rentals				\$ 494,313.00	\$ 485,500.00		-2%
Hard Top Maintenance Materials				\$ 7,286.09	\$ 10,000.00		37%
Calcium/Dust Control Materials				\$ 56,969.39	\$ 68,000.00		19%
Bridge Study Materials				\$ 3,045.17	\$ 60,000.00		1870%
Loose Top Maintenance Materials				\$ -	\$ 8,500.00		
Quarried Gravel Program - Applied Run B				\$ 156,521.87	\$ -		
Quarried Gravel Program				\$ 25,923.53	\$ 26,000.00		0%
Quarried Gravel Materials Stockpile				\$ 25,967.35	\$ -		
Road Side Cutting Services				\$ 11,572.65	\$ 12,000.00		4%
Ditching Materials				\$ 6,856.47	\$ 8,500.00		24%
Signs Materials				\$ 5,011.79	\$ 7,000.00		40%
Street Light Maintenance				\$ 2,822.31	\$ 4,500.00		59%
Winter Maintenance Materials				\$ 98,444.12	\$ 110,000.00		12%
OCIF/Gas Tax				\$ 864,808.61	\$ 444,709.59		-49%
	\$ 14,983.33	\$ 629,500.00		\$ 2,087,474.04	\$ 1,598,265.36		

MUSEUM OPERATIONS

2026 Budget Report					Levy Increase:		3.40%
	Revenues				Expenses		
Department Description	2025 Actual	2026 Budget	%		2025 Actual	2026 Budget	
Museum Maintenance/Structural					\$ 4,118.49	\$ 5,550.00	35%
Museum Special Events	\$ 2,208.20	\$ 2,400.00	9%		\$ 1,219.86	\$ 1,500.00	23%
Museum Candy/Pop	\$ 347.50	\$ 1,000.00	188%		\$ 491.13	\$ 500.00	2%
Museum Merchandise/Gifts	\$ 1,058.00	\$ 1,500.00	42%		\$ 2,638.39	\$ 2,000.00	
Museum Books	\$ -	\$ 200.00			\$ 85.00	\$ 250.00	
Museum Programs					\$ 254.46	\$ 500.00	
Museum Yard Maintenance					\$ 6,363.45	\$ 2,000.00	
Museum Donations	\$ 969.54	\$ 1,200.00	24%				
	\$ 4,583.24	\$ 6,300.00			\$ 15,170.78	\$ 12,300.00	

RECREATION OPERATING

2026 Draft Budget Report						Levy Increase:	3.40%
Department Description	Revenues			Expenses			
	2025 Actual	2026 Draft Budget	%	2025 Actual	2026 Draft Budget		
Community Centre Operations	\$ 1,150.00	\$ 2,000.00	74%	\$ 13,285.82	\$ 25,750.00	94%	
Fitness Centre Operations	\$ 16,695.00	\$ 18,000.00	8%	\$ 32,244.91	\$ 13,500.00	-58%	
Docks/Boat Launch				\$ 2,064.63	\$ 70,000.00		
Recreation Programs	\$ 22,733.20	\$ 20,000.00	-12%	\$ 25,013.37	\$ 17,000.00		
Rink Materials				\$ 27,658.68	\$ 2,500.00		
Canada Day Event	\$ 1,920.00	\$ -		\$ 3,203.86	\$ 5,000.00		
Beaches/Park Maintenance				\$ 9,284.07	\$ 7,500.00		
Advertising/Office Supplies				\$ -	\$ 250.00		
	\$ 42,498.20	\$ 40,000.00		\$ 112,755.34	\$ 141,500.00		

CAPITAL PROJECTS

2026 Budget Report					Levy Increase:		3.40%
Department Description	Revenues			Expenses			
	2025 Actual	2026 Budget	%	2025 Actual	2026 Budget		
Administration Capital Projects				\$ 9,857.61	\$ 40,000.00		
Fire Department Capital Projects				\$ 3,887.23	\$ 81,000.00		
Landfill Capital Projects				\$ -	\$ -		
Roads/Public Works Capital Projects				\$ 461,685.20	\$ 700,000.00		
Recreation Capital Projects				\$ 10,864.08	\$ 12,000.00		
Museum Capital Projects				\$ 19,191.73	\$ -		
	\$ -	\$ -		\$ 505,485.85	\$ 833,000.00		

Department	2025 Balance	Projected 2026 Balance	Notes:
Administration			
Working Capital	\$ 1,014,580.63	\$ 1,014,580.63	
Pay Equity-HR Projects	\$ 2,455.48	\$ 2,455.48	
Software Purchase	\$ 74,885.07	\$ 27,885.07	
Asset Management Program	\$ 70.55	\$ 70.55	
Cemetery	\$ 46.00	\$ 2,046.00	
Museum	\$ 24,920.00	\$ 28,420.00	Building Reserve.
Library Levy Reserve	\$ 502.00	\$ -	
Designated for Broadband Expansion	\$ 60,000.00	\$ 30,000.00	
Hummel Bridge Replacement Reserve	\$ -	\$ 30,000.00	
Elections Reserve	\$ 9,000.00	\$ -	For 2026 Election
Integrity Commissioner Reserve	\$ 7,147.96	\$ 7,147.96	
Safe Restart Funding	\$ 73.71	\$ 73.71	
Building Department	\$ 114,410.21	\$ 114,410.21	
Roads/Public Works			
OCIF Grant Reserve	\$ 13,378.34	\$ -	
Public Works Garage/Office Construction	\$ 100,000.00	\$ 125,000.00	for replacement in future
Public Works Emergency Management Reserve	\$ 9,491.73	\$ 6,491.73	
Street Light Reserve	\$ 3,033.60	\$ 3,033.60	
Public Works Equipment Reserve	\$ 794,802.19	\$ 380,749.42	Financing 2025 Backhoe to self, 5.4% Interest x 5 years
Gravel Program Reserve	\$ 160,179.54	\$ 245,179.54	
Reseal Reserve	\$ 29.39	\$ 29.39	
Bridges Reserve	\$ 359,264.91	\$ 84,264.91	\$300,000 to Bear Creek Culvert
Fire Department			
Firefighting Equipment	\$ 29,026.14	\$ 9,026.14	
Fire Department Apparatus	\$ 144,343.52	\$ 164,343.52	
FD WSIB Presumptive response reserve	\$ 17,940.18	\$ 17,940.18	
FD Automatic Aid Response	\$ 3,187.24	\$ 3,187.24	
FD Professional Development reserve	\$ 13,409.74	\$ 3,409.74	
Fire Department Communications Reserve	\$ 13,750.00	\$ 18,750.00	
Recreation			
Community Centre	\$ 42,100.00	\$ 27,600.00	
Heritage Park/Playground	\$ 15,550.90	\$ 11,050.90	
Fitness Centre	\$ 18,000.00	\$ 20,500.00	
Bottle Drive Revenue (donation dependent)	\$ 13,076.75	\$ 3,076.75	Depends on actual
Public Docks/Boat Launch	\$ 10,000.00	\$ 2,500.00	
Landfills			
Landfill Closure Reserve	\$ 620,694.00	\$ 645,694.00	
Landfill Equipment (final years for Excavator Payments)	\$ 5,839.76	\$ -	
Gas Tax Program Reserve - Legislated	\$ 28,839.59	\$ -	Unused portion and interest to be added
Parkland Reserve - Legislated	\$ 143,694.48	\$ 93,694.48	Interest and SRA Property Sales to be added
Total	\$ 3,867,723.61	\$ 3,122,611.15	Approximate*