Township of NIPISSING
"Life the way it should be" ESTABLISHED 1888

The Corporation of the Township of Nipissing
45 Beatty Street
Nipissing ON P0H 1W0
Telephone 705-724-2144 Fax 705-724-5385
www.nipissingtownship.com

Special Meeting of Council
*** AGENDA ***
Thursday, August 20, 2026
START TIME 6:00 p.m.

Council meetings are held at 2381 Highway 654, Township of Nipissing Community Centre

1. Disclosure of pecuniary interest.

2. Staff Report: Township Reserves, process and use.

3. Resolution: Accept the Staff Report presented by the Municipal Administrator-Clerk-Treasurer and support the recommendations.

4. Closed Session:
   239.(2)(b) personal matters about an identifiable individual, including municipal or local board employees; and
   (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

   Reason for the Closed Session: Interpretation from the municipal solicitor on a Human Relations matter.

5. By-Law: Confirming Proceedings of Council at its meeting held August 20, 2026.

6. Adjournment.

Council meetings will be held in person at 2381 Highway 654, Township of Nipissing Community Centre and virtually utilizing the Zoom platform; and will be livestreamed to the Township of Nipissing YouTube channel.
https://www.youtube.com/channel/UC2XSMZqRNHbwVppelfKcEXw

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REPORT TO COUNCIL

Date: August 17, 2026

From: Kris Croskery-Hodgins, Municipal Administrator-Clerk-Treasurer

Re: Reserve Accounts and Transfers

Background:

The Township of Nipissing has 2 lawnmowers, commercial units, within the maintenance fleet.
One was purchased in 2013 and one in 2014.
The Township lists equipment in the Capital Forecast document to provide direction of capital purchases and financial requirement estimates for a ten-year window.

In 2024, the Capital Forecast included a lawnmower replacement with a note that the amount, if not required in that year, was to be placed into reserve.
In the 2026 line of that same forecast, it stated the same for the second mower. The wording is not as clear as it could have been.

In 2024, the lawnmower did not require replacement and was not placed into the working budget, therefore, it was not moved into reserves as stated.

This continued to 2026.

In 2026, due to the duplication of the wording in 2026 for this equipment, one was not included in the listing as it should have been. Also, the 2026 budget does not include the replacement of the mower as it was not anticipated until late in the 2026 season when it began to burn oil and the PTO switch began to malfunction.

A replacement machine was purchased. The amount specifically for the machine is not listed in a reserves line, rather in the Working Capital line of the reserve records.

Financial Implications:

At the end of each year, amounts in surplus or deficit are placed or removed from the Working Capital Reserve. This acts as the tax stabilization reserve and has a number of identified reserve amounts within it.

The lawnmower was not budgeted and not placed into reserve. However, the lawnmower cost will be split in 2 and applied to the Cemetery Maintenance account and the Park Maintenance account in the budget. This will place both of these budgets into a deficit position at the end of 2026. Once the entire budget is reviewed and adjusted by the annual audit, the surplus/deficit will be accommodated by the Capital Reserve.

Summary:

For clarification of the amount coming from reserves, the entire amount of the lawnmower less the trade in amount provided by the vendor and the apportionment of taxes required, will be taken from the Working Capital Reserve.

Recommendation:

1. Tracking of the Capital Forecast will be maintained in a different software program providing a different presentation and clarification on the items. The new tracking system will be presented at the 2027 Budget.
2. The reserves will be tracked in the Munisoft system General Ledger, improving the presentation and note making ability.

Staff are routinely monitoring these records and researching improved methods of tracking and presenting the information publicly.

The Audited Financial Statements have confirmed the reserves and accounting methods used each year. These can be located on the Township website or in printed form at the Township Office.

Respectfully,

Kris Croskery-Hodgins
Municipal Administrator-Clerk-Treasurer

TOWNSHIP OF NIPISSING

RESOLUTION

DATE: August 20, 2026

NUMBER: R2026-174

Moved by

Seconded by

THAT Council receives and accepts the Staff Report provided by the Municipal Administrator-Clerk-Treasurer on the Reserves and Transfers for the recent purchase of a non-budget item;

AND THAT we support the recommendations presented to help clarify these situations moving forward.

	For	Against
CHALAPENKO		
FOOTE		
KIRKEY		
SCOTT		
YEMM		

Carried

Mayor: Dave Yemm

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TOWNSHIP OF NIPISSING

RESOLUTION

DATE: August 20, 2026

NUMBER: R2026-175

Moved by:

Seconded by:

That this part of our meeting will be closed to the public as authorized by Section 239.(2)(b) personal matters about an identifiable individual, including municipal or local board employees; and (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Purpose of this Closed Session:
Council to receive information from the municipal solicitor regarding a Human Relations matter.

Time: p.m.

	For	Against
CHALAPENKO		
FOOTE		
KIRKEY		
SCOTT		
YEMM		

Carried

Mayor: DAVE YEMM