

THE CORPORATION OF THE TOWNSHIP OF PAPINEAU-CAMERON

BY-LAW NUMBER 2026-15

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR YEAR 2026

WHEREAS the Municipal Act, S. O. 2001, c. 25 as amended authorizes a municipality to adopt the estimates for the year and pass a by-law to levy a separate tax rate on the assessment in each property class, approved by Resolution 2026- 129 passed by Council on May 12, 2026;

AND WHEREAS the 2026 Levy for the municipal purposes is \$1,957,526.00 approved by Resolution 2026-118 passed by Council on April 28, 2026;

AND WHEREAS certain education rates are provided in various regulations and commercial and industrial education amount have been requisitioned by the Province;

AND WHEREAS the whole of the assessment on real property, business and ROW (Acres) in The Corporation of The Township of Papineau-Cameron, according to the assessment compiled in the year 2025 for taxation in the year 2026 assessment roll as returned and revised pursuant to the provisions of the Assessment Act, is in the amount of \$173,532,619.00 assessment and 82.78 Acres (ROW) upon which the rate of taxation for Municipal and Education purposes for the year 2026 shall be fixed and levied pursuant to the provisions of the Municipal Act, S.O. 2001, c. 25

NOW THEREFORE the Council of The Corporation of The Township of Papineau-Cameron enacts as follows;

1. THAT the tax rates for 2026 for municipal and education purposes by hereby set as follows:

CLASS	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential	0.01229690	0.00153000	0.01382690
Multi-Residential	0.01352659	0.00153000	0.01505659
New Multi-Residential	0.01352659	0.00153000	0.01505659
Commercial Occupied	0.01352659	0.00880000	0.02232659
Commercial Vacant	0.00946861	0.00880000	0.01826861
Commercial Excess Land	0.00946861	0.00880000	0.01826861
Industrial Occupied	0.02499591	0.00880000	0.03379591
Industrial Vacant	0.01624734	0.00880000	0.02504734
Industrial Excess Land	0.01624734	0.00880000	0.02504734
Aggregate Extraction	0.02033933	0.00511000	0.02544933
Landfills	0.01117809	0.00639835	0.01757644
Pipelines	0.00914722	0.00593169	0.01507891
Farmlands	0.00307423	0.00038250	0.00345673
Managed Forests	0.00307423	0.00038250	0.00345673
Railway (R.O.W.) Acres	38.89	24.78	63.67

2. THAT all taxes for the final levy shall become due and payable in one installment on the 29th day of September, 2026.
3. THAT non-payment of the amount, as noted on the date stated in accordance with this by-law constitutes default. On all taxes of the levy which are in default after the noted due date shall be added a penalty of 1.25% for each month or fraction thereof in which arrears continue.
4. THAT on all taxes unpaid as of December 31, 2026 interest shall be added at a rate of 1.25% per month for each month or fraction thereof in which the arrears continue.
5. THAT the Tax collector is hereby authorized to mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the persons to whom such notice is required to given.
6. THAT all taxes due and payable to The Corporation of The Township of Papineau-Cameron municipal office located at #4861 Highway #17, Mattawa, ON P0H 1V0

READ A FIRST, SECOND AND THIRD TIME, ENACTED AND PASSED BEFORE AN OPEN COUNCIL, THIS 12 DAY OF MAY, 2026.


MAYOR


CAO / CLERK-TREASURER

COPY

THE CORPORATION OF THE TOWNSHIP OF PAPINEAU-CAMERON
2026 FINANCIAL BUDGET
APRIL 28, 2026 APPROVED BY RESOLUTION 2026-118

REVENUES

L = Actual 2026 Levy or Fund Amount
B = Budget 2026 Amount

G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
4120	Payment-in-Lieu -CP Rail	3,219.31	3,219.31	3,219.31	3,500.00	B 3,500.00
4130	Payment-in-Lieu -Province	11,346.38	11,757.79	12,291.79	11,000.00	B 11,000.00
4150	Payment-in-Lieu -Town of Mattawa	972.46	1,010.89	1,056.89	1,000.00	B 1,000.00
4180	Payment-in-Lieu -Hurdam Dam	6,237.80	6,237.80	6,237.80	6,237.80	B 6,237.80
4210	Ontario Municipal Partnership Fund (OMPF)	329,500.00	323,300.00	367,800.00	367,800.00	L 421,200.00
4230	Special Circumstances Grant Funds	-	-	-	-	-
4230	Project 2022-01 - 2021 ICIP Fund - Fire Hall	41,362.00	48,637.59	10,000.00	10,000.00	-
4230	NORD Fund - 2023 3 of 5	69,829.66	-	-	-	-
4230	NORD Fund - 2024 4 of 5	-	67,670.61	-	-	-
4230	2950-Deferred Rev. NORD 3of5 Hardtop & Culvert	-	10,415.50	-	-	-
4230	2950-Deferred Rev. NORD 2of5 Hardtop & Culvert	-	8,047.47	-	-	-
4230	NORD Fund - 2025 5 of 5 Gravel/Hardtop/Culvert	-	-	66,501.49	65,400.00	-
4230	2950-Deferred Rev. NORD 3of5 Gravel/Hardtop/Cvt	-	-	53,758.73	52,512.05	-
4230	2950-Deferred Rev. NORD 2of5 Gravel/Hardtop/Cvt	-	-	70,486.22	68,733.65	-
4230	Project 2025- Fire Marshal Grant Cancer Prevent	-	-	8,592.18	8,230.45	-
4230	Project 2026- Fire Marshal Grant Cancer Prevent	-	-	-	-	B 18,901.96
4230	Project 2026- Emergency Prepare Grant	PENDING	-	-	-	B 48,799.00
4230	Project 2026- Pot Hole Repair Grant 2025	April 1 2025 - March 31 2026	-	-	-	B 38,000.00
4231	Admin - Landfill Royalties Tipping Fees	13,926.78	6,560.60	8,930.00	6,000.00	B 6,000.00
4240	Admin - Recycling Revenue	28,599.27	31,986.54	58,575.42	30,000.00	-
4245	Admin - Municipal Drainage Grant Funds	84.59	376.51	381.60	500.00	B 500.00
4250	Admin - Aggregate Fee Revenue	5,101.13	5,915.47	4,750.97	5,000.00	B 5,000.00
4260	Admin - Library Grant Funds	1,878.00	1,878.00	1,878.00	1,878.00	B 1,878.00
4290	2950-Deferred Rev. 2021 Gas Tax Top. -Landfill Cnslt	49,075.09	-	-	-	-
4290	2023 Gas Tax Grant - Reg. -Landfill Cnslt	67,247.16	-	-	-	-
4290	2950-Deferred Rev. 2020 Gas Tax Reg. -Landfill Cnslt	2,321.00	-	-	-	-
4290	2950-Deferred Rev. 2021 Gas Tax Reg. -Landfill Cnslt	64,445.19	-	-	-	-
4290	2024 Gas Tax Grant - Reg. - Landfill Cnslt	-	62,752.37	-	-	-
4290	2950-Deferred Rev. -2021 Gas Tax Top. -Landfill Cnslt	-	7,404.95	-	-	-
4290	2950-Deferred Rev. -2022 Gas Tax Reg. -Landfill Cnslt	-	69,906.12	-	-	-
4290	2950-Deferred Rev. -2023 Gas Tax Reg. -Landfill Cnslt	-	69,827.70	-	-	-
4290	2025 Gas Tax Grant - Reg. -Landfill Cnslt	-	-	64,321.25	64,321.25	-
4290	2026 Gas Tax Grant - Reg. -Landfill Cnslt	-	-	-	-	L 64,321.25
4360	Roads - Infrastruture - Grant Funds	-	-	-	-	-
4360	2023 OCIF Funds - 2023-02 Asset Management Plan	32,563.16	-	-	-	-
4360	2023 OCIF Funds	67,436.84	-	-	-	-
4360	2024 OCIF Funds	-	100,000.00	-	-	-
4360	2024 OCIF Funds -2024-01 Asset Management Plan	-	15,000.00	-	-	-
4360	2950-Deferred Rev.-2021 OCIF CON A/B Lot 3	-	9,996.77	-	-	-
4360	2950-Deferred Rev.-2022 OCIF CON A/B Lot 3	-	546.43	-	-	-
4360	2950-Deferred Rev.-2023 OCIF CON A/B Lot 3	-	13.39	-	-	-
4360	2950-Deferred Rev.-2023 OCIF Mindy Lane	-	3,374.75	-	-	-
4360	2950-Deferred Rev.-2023 OCIF Bridge 7	-	7,340.86	-	-	-
4360	2950-Def Rev. 2023 OCIF-2025 Asset Mgt. Plan	-	-	14,246.40	15,000.00	-
4360	2950-Def Rev. 2023 OCIF-CON A/B Lot 3 100 ft	-	-	12,051.02	40,000.00	-
4360	2950-Def Rev. 2023 OCIF-Richards Rd. Resurface	-	-	-	9,972.00	-
4360	2950-Def Rev. 2024 OCIF-Richards Rd. Resurface	-	-	-	81,528.00	-
4360	2950-Def Rev. 2024 OCIF-Jodouin Rd. Resurface	-	-	-	35,278.00	-
4360	2025 OCIF Funds - Jodouin Rd. Resurface	-	-	-	27,122.00	-
4360	2025 OCIF Funds	-	-	100,000.00	72,878.00	-
4360	2950-Def Rev. 2023 OCIF-Richards Rd. Resurface	-	-	-	-	B 40,454.01
4360	2950-Def Rev. 2024 OCIF-Richards Rd. Resurface	-	-	-	-	B 44,545.99
4360	2950-Def Rev. 2024 OCIF-Jodouin Rd. Resurface	-	-	-	-	B 63,320.00
4360	2950-Def Rev. 2024 OCIF-Jodouin Rd. Resurface	-	-	-	-	B 3,796.61
4360	2950-Def Rev. 2024 OCIF-Bridge 7 Chenier Hydrogy	-	-	-	-	B 8,000.00
4360	2950-Def Rev. 2024 OCIF Stgn Rd Culverts Rehab	-	-	-	-	B 1,086.78
4360	2950-Def Rev. 2025 OCIF Stgn Rd Culverts Rehab	-	-	-	-	B 23,913.22
4360	2026 OCIF Funds	-	-	-	-	L 125,000.00
4375	Roads - Truck Vehicle Equipment	-	-	-	-	-
4375	Roads - 2019 Linkbelt Excavator - Bank Loan	60,000.00	-	-	-	-
4375	Roads - Garbage Truck - Bank Loan	-	-	-	-	-
4430	Admin - Ministry of Food & Agricuture / Valuation	-	-	-	500.00	B 500.00
4450	Admin - Provincial Offences Act (POA) - Fine Revenue	240.00	727.51	2,765.17	200.00	B 500.00
4460	Building - Building Permits	6,200.00	9,700.00	10,900.00	6,500.00	B 7,000.00
4470	Building - Other Revenue	160.00	160.00	370.00	-	B 240.00
4470	Building - Other Rev. Shared CBO	36,422.13	34,154.22	35,013.55	34,283.26	B 39,415.05
4470	Building -Other Rev.Shared CBO & Mun. Enforce.	May-Dec 2026	-	-	-	B 29,371.20
4490	Admin - Tax Certificates Revenue	550.00	1,500.00	1,450.00	800.00	B 1,000.00
4500	Admin - Road & Shore Closure Revenue	-	-	-	-	-
4540	Admin - Interest on Tax Arrears	15,900.75	18,664.73	23,570.81	18,000.00	B 18,000.00
4560	Admin - Bank Interest	99,577.73	94,011.83	64,723.87	65,000.00	B 50,000.00
4580	Admin - Land Sales	-	-	-	-	-
4590	Admin - Cash-in-lieu 2% 5%	4,896.76	36,142.01	2,517.06	6,000.00	B 4,000.00
4610	Admin - Tax Registrations	9,168.99	-	-	5,000.00	B 5,000.00
4620	Admin - Other Revenue General	12,569.18	707.00	19,243.46	1,000.00	B 1,000.00
4630	Admin - Civic 911 Address Signs	684.00	1,476.20	620.00	800.00	B 800.00
4640	Admin - Election Revenue	-	-	-	-	B 600.00
4650	Admin - Official Plan/Zoning By-Law	2,500.00	-	-	-	-
4680	Admin - From General Reserves	-	-	-	-	-
4680	Admin - Reserve Landfill Operating (3351)	62,800.00	-	-	-	-
4680	Admin - PIL 2% 5% Reserve (3892) (parkland)	-	7,643.39	-	-	-
4680	Admin - COVID Funds Reserves (3897)	2,823.55	3,864.25	5,960.60	15,000.00	B 15,000.00
4680	Admin - COVID Funds Reserves (3897) Fire Safety	-	-	-	-	B 20,000.00
4680	Admin - Gen. Reserves Required to Balance Budget	70,893.07	33,858.44	-	104,158.00	B 66,077.00
4750	Roads - Other Revenue	8,381.33	41,891.10	16,784.38	5,000.00	B 6,000.45
4755	Roads - From Road Department Reserves	-	-	-	-	-
4810	Fire - MTO Response Calls & Government	5,430.28	-	33,567.03	18,000.00	B 10,000.00
4820	Fire - Non-Government	-	-	-	500.43	-
4825	Fire - Outside Contracts - OPG	10,000.00	10,000.00	10,000.00	10,000.00	-
4830	Fire - Inspections (Fire Prevention)	80.00	-	-	-	-
4840	Fire - HST Rebate	1,537.12	1,731.63	1,911.90	-	-
4850	Fire - From Fire Department Reserves	-	-	-	-	-
4850	Fire - 2022 Freightliner Fire Truck - Body (3300)	113,000.00	-	-	-	-
4870	Fire - Other Revenue	3,981.82	1,309.42	2,694.13	-	B 500.00
TOTAL REVENUES		1,322,942.53	1,170,719.15	1,097,171.03	1,274,632.89	1,211,458.32

COPY

OPERATING EXPENDITURES

G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
COUNCIL						
5010	Council - Remuneration	48,125.58	49,874.17	46,638.74	50,000.00	B 50,000.00
5020	Council - Travel & Expenses	3,299.80	1,429.73	1,834.03	2,000.00	B 2,000.00
5025	Council - Employer Health Tax (EHT)	938.45	985.54	911.36	975.00	B 975.00
5026	Council - Benefits (CPP, EI, Twp. Portion)	1,092.34	1,096.35	1,073.34	1,428.00	B 1,428.00
5030	Council - Election / Services	900.00	-	-	-	B 5,000.00
5040	Council - Donations	6,593.77	11,240.79	16,001.92	12,000.00	B 12,000.00
SUB-TOTAL COUNCIL		60,949.94	64,626.58	66,459.39	66,403.00	71,403.00
ADMINISTRATION						
5110	Admin - Wages	171,074.23	171,900.90	171,375.51	188,862.20	B 183,510.44
5115	Admin - CPP - Twp. Portion	8,311.56	8,287.64	8,601.50	11,375.60	B 11,018.17
5125	Admin - EI - Twp. Portion	3,207.39	3,279.28	3,303.38	4,389.64	B 4,225.79
5120	Admin - Pension Plan - Twp. Portion	5,091.89	5,224.49	5,309.26	5,254.28	B 5,449.33
5130	Admin - Extended Health Benefits	13,181.04	14,907.96	13,384.61	13,365.44	B 13,128.00
5140	Admin - Employer Health Tax (EHT)	3,349.37	3,374.79	3,384.88	3,728.14	B 3,611.00
5150	Admin - WSIB	7,916.81	8,023.35	7,605.38	6,213.56	B 5,833.15
5110	Admin - Vacation Pay (4%) (goes in above wage acct)	-	-	-	2,324.40	B 1,668.92
5160	Admin - Travel Expense	2,026.87	2,105.04	3,071.93	2,100.00	B 2,500.00
5170	Admin - Conventions/Education	1,099.56	150.00	1,108.60	500.00	B 900.00
5180	Admin - Insurance	10,731.03	10,155.67	9,012.09	10,561.00	L 16,968.48
5190	Admin - Office Supplies	4,815.01	5,354.29	4,595.53	5,000.00	B 5,000.00
5200	Admin - Telephone / Fax / Internet	2,952.49	3,184.55	3,512.19	3,000.00	B 3,200.00
5210	Admin - Postage	4,222.61	3,928.95	4,305.36	4,200.00	B 4,200.00
5220	Admin - Printing & Stationary	3,030.30	2,894.31	2,960.76	3,000.00	B 3,000.00
5230	Admin - Contracted Services	6,572.50	6,004.05	6,452.50	10,000.00	B 8,000.00
5230	Project - New Landfill/Cnslt/Survey-(Gas Tax Funds)	44,062.08	257,761.05	65,832.74	100,000.00	B 64,321.25
5240	Admin - Subscriptions & Memberships	3,349.32	4,213.04	4,931.23	3,800.00	B 4,000.00
5250	Admin - Audit Expense	14,699.23	17,421.31	18,510.14	17,500.00	B 18,600.00
5260	Admin - Legal Fees	35,057.19	108,233.49	62,525.01	100,000.00	B 150,000.00
5270	Admin - Bank Charges	720.25	735.23	595.96	800.00	B 800.00
5310	Admin - Tax Registrations (Tax Sales)	7,940.31	2,657.54	3,995.95	8,000.00	B 10,000.00
5320	Admin - Road & Shore Closures	-	-	-	1,000.00	B 500.00
5326	Admin - Office Building Maintenance Expenses	1,088.15	722.61	1,913.53	1,000.00	B 1,000.00
5330	Admin - Advertising	2,889.87	2,050.20	1,812.10	2,500.00	B 2,500.00
5410	Admin - Union Gas Heating	3,852.19	3,095.70	2,982.53	3,800.00	B 3,500.00
5420	Admin - Ontario Hydro Electricity	2,309.15	2,446.98	3,010.19	2,600.00	B 3,500.00
5460	Admin - MPAC Assessment Expenses	23,422.88	23,967.28	24,611.72	24,480.00	L 25,578.00
5465	Admin - Computers (diamond annual / server)	34,353.61	14,472.06	18,249.85	18,500.00	B 18,500.00
5465	Admin - 2026 Website Updating	-	-	-	-	-
5475	Admin - GIS Municipal Partnership Annual Fees	10,737.88	10,976.86	11,167.31	12,000.00	B 12,000.00
5930	Admin - Asset Management	2,421.87	2,542.96	2,670.11	2,600.00	B 2,600.00
5930	Project 2023-02 Asset Management Updating (OCIF)	32,563.16	-	-	-	-
5930	Project 2025 Asset Management Updating (OCIF)	-	-	14,246.40	15,000.00	-
5943	Admin - COVID-19 Expenses	2,823.55	3,864.26	5,960.60	15,000.00	B 15,000.00
SUB-TOTAL ADMINISTRATION		469,873.35	703,935.84	490,998.85	602,454.26	604,612.53
TOTAL COUNCIL & ADMIN		530,823.29	768,562.42	557,458.24	668,857.26	676,015.53
PROTECTION TO PERSONS & PROPERTY						
FIRE DEPARTMENT						
6010	Fire - Regular Points System	40,370.12	45,003.13	44,999.99	45,000.00	B 60,000.00
6011	Fire - Training Points System	-	-	4,880.00	4,880.00	B 7,500.00
6012	Fire - Deputy Fire Chief Annual Honorarium	1,200.00	1,200.00	1,200.00	1,200.00	B 1,200.00
6014	Fire - Fire Chief Call Outs	1,060.00	2,072.67	2,381.00	2,000.00	B 2,500.00
6015	Fire - Chief's Wages Salary	6,934.32	7,121.85	7,261.70	7,121.66	B 7,387.41
	Fire - Chief's Wages Salary - Increase	-	-	-	-	B 6,000.00
6020	Fire - Benefits (CPP, EI Twp. Portion)	1,042.69	1,199.33	1,213.70	1,138.29	B 1,155.81
6030	Fire - Employer Health Tax (EHT)	716.46	825.57	840.74	606.87	B 612.05
6040	Fire - WSIB	2,412.29	2,101.14	2,266.61	2,400.00	B 2,400.00
6045	Fire - Personnel Rehab	287.00	316.24	807.34	250.00	B 500.00
6050	Fire - Insurance	13,261.28	13,945.92	16,810.09	14,502.00	L 8,407.80
6060	Fire - Travel	764.17	-	658.33	800.00	B 800.00
6060	Fire - Fire Chief Monthly Travel Allowance	5,403.24	5,452.97	5,552.43	5,500.00	B 5,500.00
6070	Fire - Communications	6,882.58	8,432.01	9,225.49	7,500.00	B 8,000.00
6080	Fire - Fire Prevention	146.35	719.26	480.31	400.00	B 500.00
6090	Fire - On Call	1,500.00	-	-	-	-
6100	Fire - Bunker Suit Gear	3,408.96	2,753.46	3,916.95	6,000.00	B 6,000.00
6110	Fire - MNR Costs	6,310.72	6,523.92	6,651.84	6,651.84	L 6,779.76
6120	Fire - Licensing	-	513.75	-	400.00	B 400.00
6126	Fire - Building Maintenance	2,831.86	863.12	9,897.10	6,000.00	B 5,000.00
6130	Fire - Training	3,690.43	1,799.50	2,133.40	2,000.00	B 2,500.00
6140	Fire - Fire Fighting Supplies	6,072.50	3,452.76	7,320.34	4,000.00	B 5,000.00
6150	Fire - Fire Hall Operation Expenses	10,004.25	11,499.29	11,017.90	10,000.00	B 10,000.00
6155	Fire - Breathing Apparatus	-	14,846.01	-	3,000.00	B 3,000.00
6160	Fire - Rescue & Safety Equipment	6,122.10	7,650.10	25,479.99	13,000.00	B 15,000.00
6160	Project 2025- Fire Marshall Grant Cancer Prevent	-	-	8,802.24	8,230.45	-
6160	Project 2026- Fire Marshall Grant Cancer Prevent	-	-	-	-	B 18,901.96
6170	Fire - Membership Dues	150.00	275.44	150.00	400.00	B 400.00
6180	Fire - Communications & Repairs	247.53	168.08	994.34	800.00	B 800.00
6190	Loan 5 Interest 2022 Ftrlnr M2106 May 2027 2.75%	2,191.31	1,675.58	1,138.99	1,009.00	L 451.50
6190	Loan 4 Interest 2019 Ford F550 Mini Dec 3 2024 4.7%	3,672.46	1,325.35	-	-	-
6215	Pumper - 2022 Freightliner -Fuel & Repairs	2,448.52	1,840.65	1,666.51	2,000.00	B 2,000.00
6220	Off Road 6 - 2008 Polaris ATV -Gas & Repairs	-	-	275.21	500.00	B 500.00
6230	Pumper 3 - 2019 Ford F550 Mini -Fuel & Repairs	1,628.98	750.28	1,627.95	2,000.00	B 2,000.00
6240	Tanker 4 - 2005 Freightliner -Fuel & Repairs	4,003.78	4,003.07	940.76	2,000.00	B 2,000.00
6245	Unit 5 - 2014 Ford F250 Truck -Gas & Repairs	2,455.87	1,727.46	1,349.36	2,000.00	B 2,000.00
SUB-TOTAL FIRE DEPARTMENT OPERATIONS		137,219.77	150,057.91	181,940.61	163,290.11	195,196.30
OTHER PROTECTION						
6410	CBO - Wage, Vac, CPP, EI, Pen, Health, EHT, WSIB	65,398.00	70,762.70	67,933.31	73,569.24	B 75,667.21
6410	CBO - Travel & Education Expenses	2,626.33	1,165.17	1,449.66	2,400.00	B 2,400.00
6410	CBO - CBO & Municipal Enforcement	May-Dec 2026	-	-	-	B 56,385.49
6610	Valuer	-	-	-	500.00	B 500.00
6620	Fence Viewers	-	-	-	300.00	B 300.00
6630	Security System	-	-	-	1,000.00	B 1,000.00
6650	Street Lights	1,009.29	2,151.78	991.35	2,000.00	B 1,500.00
6680	North Bay-Mattawa Conservation Authority	7,343.00	7,691.00	7,712.00	8,190.00	L 7,697.00
6720	911 / Road Signs	488.37	767.34	434.82	500.00	B 500.00
6730	Animal Control	-	177.11	-	-	-
6740	Ontario Provincial Police	193,413.96	185,745.62	195,963.34	197,041.00	L 218,716.00
6740	Mattawa & Area Police Sevices Board	460.00	1,440.00	778.04	1,440.00	L 2,155.00
6760	Emergency Coordinator	1,531.65	613.65	797.44	1,500.00	B 800.00
SUB-TOTAL OTHER PROTECTION		272,270.60	270,514.37	276,059.96	288,440.24	367,620.70
TOTAL PROTECTION TO PERSONS & PROPERTY		409,490.37	420,572.28	458,000.57	451,730.35	562,817.00

G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET		2026 BUDGET
ROAD DEPARTMENT							
7010	Roads - General Wages	85,723.00	82,677.09	86,730.34	99,193.82	B	102,869.68
7011	Roads - CPP - Twp. Portion	16,952.04	17,900.90	18,495.35	16,364.78	B	16,972.32
7012	Roads - EI - Twp. Portion	6,757.29	7,170.81	7,228.99	6,314.88	B	6,509.38
7013	Roads - WSIB	11,053.27	11,434.69	11,035.29	8,938.75	B	8,985.35
7014	Roads - Employer Health Tax (EHT)	5,127.30	5,319.83	5,442.82	5,363.25	B	5,562.36
7015	Roads - Vacation Pay (4%)	18,006.51	24,686.17	20,038.15	-		-
7016	Roads - Sick Days	2,600.51	1,659.25	1,124.80	-		-
7017	Roads - Extended Health Benefits	23,766.24	26,860.56	23,692.04	23,110.00	B	25,344.00
7018	Roads - Student Wages	-	-	-	-	B	-
####	Roads - Student (Vacation, CPP, EI, WSIB, EHT)	-	-	-	-	B	-
7019	Roads - Pension Plan - Twp. Portion	9,203.23	9,548.35	9,769.14	9,626.34	B	9,983.72
7021	Roads - Yearly Travel Expense	2,000.00	2,000.00	2,000.00	2,000.00	B	2,000.00
7022	Roads - Insurance	12,442.41	13,425.54	14,211.69	13,962.00	L	14,620.88
7023	Roads - Phone, Hydro, Natural Gas	4,354.02	4,311.94	5,216.26	4,500.00	B	4,600.00
7024	Roads - General Supplies	16,862.15	10,620.84	13,356.15	11,000.00	B	11,000.00
7025	Roads - Service Claims	96.35	-	41.87	200.00	B	100.00
7026	Roads - Building Maintenance Expenses	3,159.65	1,731.59	798.73	2,000.00	B	2,000.00
7026	Upgrade Garage with underground 200 amp line	-	-	-	-		-
7035	Roads - Membership Dues / Education	2,155.81	906.69	2,999.70	1,780.00	B	1,500.00
7100	Roads - Winter Sand Building	-	-	-	-		-
7200	Brushing - Wages	8,970.16	24,579.71	34,666.05	13,776.92	B	14,287.46
7210	Brushing - Supplies	1,134.56	1,035.03	3,461.37	1,500.00	B	1,500.00
7220	Brushing - Equipment Charges (road side cut)	4,365.78	4,762.37	5,159.23	4,800.00	B	-
7250	Ditching - Wages	34,003.38	40,823.75	15,674.94	38,575.38	B	40,004.88
7270	Ditching - Supplies	-	-	-	-		-
7300	Grading - Wages	14,370.05	20,039.54	17,345.24	16,532.30	B	17,144.95
7350	Gravel Surface - Wages	16,184.05	18,835.54	10,003.61	19,287.69	B	20,002.44
7360	Gravel Surface- Supply	2,170.50	1,958.19	2,004.93	-	B	2,500.00
7360	Gravel Surface- Supply -Crushing - NORDS Fund	-	-	156,148.43	180,000.00		-
7400	Hardtop - Wages	3,528.18	6,440.72	5,518.41	2,755.38	B	2,857.49
7410	Hardtop - Supplies	-	-	-	-	B	6,500.00
7410	Hardtop - Supplies - NORDS Fund 3 of 5	4,491.74	-	-	-		-
7410	Hardtop - Supplies - NORDS Fund 4 of 5	-	6,771.26	-	-		-
7410	Hardtop - Supplies - NORDS Fund 5 of 5	-	-	-	-		-
7420	Hardtop - Equipment Charges	-	-	10,191.69	5,000.00		-
7450	Dust Control - Wages (sweeping)	6,199.08	5,871.43	3,636.35	8,266.15	B	8,572.47
7460	Dust Control - Supplies (calcium application) 4 loads	30,475.51	40,910.57	25,811.52	32,000.00	B	33,600.00
7470	Dust Control - Equipment Charges	-	-	-	-		-
7500	Bridge & Culvert-Supply	6,626.10	4,967.43	1,440.36	5,000.00	B	15,000.00
7500	Bridge & Culvert-Supply-Project NORDS Fund 3 of 5	11,742.79	-	-	-		-
7500	Bridge & Culvert-Supply-Project NORDS Fund 4 of 5	-	11,691.71	-	-		-
7500	Bridge & Culvert-Supply-Project NORDS Fund 5 of 5	-	-	8,387.65	8,000.00		-
7510	Bridge & Culvert - Wages	-	-	1,660.76	2,755.38	B	2,857.49
7525	Bridge & Culvert - Inspection	5,545.92	1,424.64	5,825.76	6,000.00		-
7550	Winter Control - Wages	65,385.04	38,116.06	65,681.00	74,395.37	B	77,152.26
7560	Winter Control - Supplies (Winter Sand & Salt Delivered)	33,205.44	31,902.73	34,639.93	39,000.00	B	37,000.00
7570	Winter Control - Equipment Charges	-	-	-	-		-
7580	Winter Control - Outside Contracts	2,457.51	1,175.33	2,493.11	2,800.00	B	2,800.00
7650	Roads - Safety Devices	8,430.81	7,555.04	7,463.68	6,500.00	B	8,500.00
####	Roads - Extension Developments	-	-	-	-	B	-
7700	2022 Western Star 4700 Plow/Dump -Diesel Fuel	29,273.86	21,503.39	21,871.80	28,000.00	B	35,000.00
7701	2022 Western Star 4700 Plow/Dump -Repairs	6,047.67	7,031.54	2,754.02	6,500.00	B	6,500.00
7702	2017 Western Star 4700 Plow/Dump - Diesel Fuel	29,069.73	23,577.28	21,886.57	28,000.00	B	35,000.00
7703	2017 Western Star 4700 Plow/Dump - Repairs	14,459.68	7,021.12	12,442.26	7,000.00	B	8,000.00
7703	2017 W/Star - blast and paint box	-	-	-	-		-
7720	2016 CAT 420F Backhoe - Diesel Fuel	1,847.55	3,366.54	790.87	2,500.00	B	18,000.00
7721	2016 CAT 420F Backhoe - Repairs	4,999.51	2,412.57	1,921.15	3,000.00	B	5,000.00
7722	2011 Case 580 Backhoe - Diesel Fuel	16,271.62	11,873.81	7,608.71	15,000.00	B	3,000.00
7723	2011 Case 580 Backhoe - Repairs	15,917.07	15,093.68	8,943.26	12,000.00	B	3,000.00
7730	2001 Champion 740A Grader - Diesel Fuel	15,575.12	11,873.82	13,282.55	14,000.00	B	18,000.00
7733	2001 Champion 740A Grader - Repairs	14,211.00	14,652.58	13,841.32	12,500.00	B	12,500.00
7732	Loan 2 Principal 2018 Linkbelt - May 1 2028 5.12%	1,242.07	2,588.73	2,008.94	2,009.34	L	1,400.68
7732	Loan 1 Interest 2022 W/Star Jun 13 2027 2.75%	4,464.64	3,414.34	2,320.85	2,336.15	L	1,207.65
7732	Loan 3 Interest 2019 Ford F150 Jul 4 2024 4.7%	271.53	48.26	-	-		-
7740	Thompson Steamer Expenses	-	-	-	200.00	B	300.00
7741	Hot Water Pressure Washer	6,919.68	-	-	-		-
7750	2019 Ford F150 Truck 4x4 - Gas Expense	5,601.53	5,451.66	5,254.60	6,000.00	B	7,000.00
7751	2019 Ford F150 Truck 4x4 - Repairs	1,336.59	838.75	1,629.09	1,200.00	B	2,500.00
7758	2018 Linkbelt 210 Excavator -Diesel Fuel	-	-	3,716.72	5,000.00	B	7,000.00
7759	2018 Linkbelt 210 Excavator -Repairs	2,325.69	333.86	682.93	1,500.00	B	1,500.00
7760	1995 John Deere 595D Excavator - Diesel Fuel	5,627.19	10,515.62	8,004.75	7,000.00	B	9,000.00
7761	1995 John Deere 595D Excavator - Repairs	4,715.61	2,909.54	5,779.18	4,000.00	B	5,500.00
7762	1998 Mobil TopGun Street Sweeper - Diesel Fuel	-	-	835.28	3,000.00	B	1,500.00
7763	1998 Mobil TopGun Street Sweeper - Repairs	7,535.73	3,807.39	942.80	6,000.00	B	6,000.00
7764	1981 International Water Truck - Diesel Fuel	-	-	-	200.00	B	500.00
7765	1981 International Water Truck - Repairs	379.87	-	2,087.20	4,000.00	B	1,500.00
7820	Project 2023-01 Archambeault Road - Wages	6,300.66	-	-	-		-
7898	Project 2024 - Mindy Lane -Wages	-	5,951.13	-	-		-
7911	Project 2024 - CON A/B Lot 3 Road -Wages	-	-	13,236.36	-		-
7841	Project 2026- Richards Rd Resurface -Wages	-	-	-	-		-
7832	Project 2026- Jodouin Rd Resurface -Wages	-	-	-	-		-
7824	Project 2026- Sturgeon Rd Culverts Rehab -Wages	-	-	-	-		-
TOTAL ROAD DEPARTMENT		673,939.98	643,380.91	791,236.55	842,243.88		691,235.46
ROAD DEPARTMENT WAGE SUMMARY							
7010	General Roads	85,723.00	82,677.09	86,730.34	99,193.82	B	102,869.68
7200	Brushing	8,970.16	24,579.71	34,666.05	13,776.92	B	14,287.46
7250	Ditching	34,003.38	40,823.75	15,674.94	38,575.38	B	40,004.88
7300	Grading	14,370.05	20,039.54	17,345.24	16,532.30	B	17,144.95
7350	Gravel Surface	16,184.05	18,835.54	10,003.61	19,287.69	B	20,002.44
7400	Hard Top	3,528.18	6,440.72	5,518.41	2,755.38	B	2,857.49
7450	Dust Control	6,199.08	5,871.43	3,636.35	8,266.15	B	8,572.47
7510	Bridge & Culverts	-	-	1,660.76	2,755.38	B	2,857.49
7550	Winter Control	65,385.04	38,116.06	65,681.00	74,395.37	B	77,152.26
7015	Roads - Vacation Pay (4%) & (as reg wages)	18,006.51	24,686.17	20,038.15	-		-
7016	Roads - Sick Days (as reg wages)	2,600.51	1,659.25	1,124.80	-		-
7820	Project 2023-01 Archambeault Road - Wages	6,300.66	-	-	-		-
7911	Project 2024 - Mindy Lane -Wages	-	5,951.13	-	-		-
7911	Project 2024 - CON A/B Lot 3 Road -Wages	-	-	13,236.36	-		-
7841	Project 2026- Richards Rd Resurface -Wages	-	-	-	-		-
7832	Project 2026- Jodouin Rd Resurface -Wages	-	-	-	-		-
7824	Project 2026- Sturgeon Rd Culverts Rehab -Wages	-	-	-	-		-
TOTAL ROAD DEPARTMENT WAGES		261,270.62	269,680.39	275,316.01	275,538.39		285,749.12

COPY

G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
SOCIAL SERVICES						
9020	Landfill - Shared Operating Costs (2025 estimate)	123,586.81	146,190.89	125,119.15	150,000.00	B 135,000.00
9050	Recycling / Collection (Curbside Pickup) Expense	49,352.16	60,661.23	66,788.16	66,788.00	L 18,630.00
9050	Recycling / Collection Fuel Surcharges	7,394.29	-	-	1,000.00	-
9052	Recycling Processing Fees	5,143.97	4,856.91	-	-	B 2,500.00
9054	Recycling General Expenses	1,413.04	25.00	25.00	200.00	B 100.00
9060	Garbage Collection (Curbside Pickup) Expense	66,691.68	84,090.04	92,797.92	92,798.00	L 95,342.00
9060	Garbage Collection Fuel Surcharges	11,181.73	-	-	1,000.00	B 1,000.00
9070	Transfer/Add to Reserve - Landfill	-	-	-	-	-
9080	Hazardous Waste	990.00	1,980.00	1,980.00	2,000.00	B 2,475.00
9210	North Bay Parry Sound District Health Unit	31,553.46	32,501.00	34,126.00	34,126.00	L 35,458.00
9300	Economic Development	10,226.00	11,160.06	10,000.00	11,000.00	B 3,000.00
9310	Shared Services Expenses to the Town of Mattawa	10,000.00	10,000.00	10,000.00	10,000.00	L 10,000.00
9410	DNSSAB - Social Services	308,522.03	320,381.52	329,577.64	329,577.64	L 343,153.94
9420	Disabilities/First Aid	-	-	394.57	1,120.00	B 500.00
9430	East Nip. Board of Mgt. Cassellholme -Operation Levy	57,502.00	57,711.96	57,912.96	57,913.00	L 58,290.00
9430	East Nip. Board of Mgt. Cassellholme -Capital Levy	-	-	-	30,718.00	B 36,000.00
9610	Parks & Recreation Expense to the Town of Mattawa	7,423.00	7,423.00	7,423.00	7,423.00	B 7,423.00
9615	Rail Corridor Management Planing & Maintaining	-	-	-	500.00	B 500.00
9650	Library Expense John Dixon to the Town of Mattawa	4,878.00	1,878.00	1,878.00	4,878.00	B 4,878.00
9800	Cemetery/Museum (Town of Mattawa)	500.00	500.00	500.00	500.00	B 500.00
9810	Municipal Drainage Expenses	753.02	763.00	573.67	1,000.00	B 1,000.00
9820	Official Plan & Zoning By-Law Expenses	8,399.42	3,471.44	765.75	20,000.00	B 20,000.00
9830	East Nipissing Planning Board Expenses	2,500.00	2,500.00	2,500.00	2,500.00	L 3,000.00
9860	Mattawa General Hospital - Physican Recruitment	30,546.75	12,218.70	12,218.70	12,218.70	B 12,218.70
TOTAL SOCIAL SERVICES		738,557.36	758,312.75	754,580.52	837,260.34	790,968.64
TOTAL OPERATIVE BUDGET		2,352,811.00	2,590,828.36	2,561,275.88	2,800,091.83	2,721,036.63

		CAPITAL BUDGET				OPTION 2
G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
ADMINISTRATION						
5900	Admin - Capital Equipment None	-	-	-	-	-
5920	Admin - Capital Projects					
7895	Purchase Rail Corridor Mile 57-70	-	-	-	5,000.00	-
5922	Land Purchase - (Parkland)	-	7,643.39	-	-	-
	Land Purchase (\$100,000) Landfill MNR 10 yr 6.52%	-	-	-	13,638.00	B 14,000.00
5910	Admin - Add to Capital Reserve					
5910	Admin - Cash-in-lieu 2% 5% (acct 3892)	-	36,142.01	2,517.06	6,000.00	B 4,000.00
5910	Cassellholme Exit (acct 3894)	-	-	-	-	-
Sub-total General Capital		0.00	43,785.40	2,517.06	24,638.00	18,000.00
FIRE DEPARTMENT		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
6300	Fire - Captial Equipment					
6300	2022 Freightliner M2106 Truck & Body Swap	165,334.56	-	-	-	-
6300	Loan 4 Principal 2019 Ford F550 Mini Dec 3, 2024 4.7%	49,157.78	51,500.21	-	-	-
6300	Loan 5 Principal 2022 Ftlnr M2106 Mar 9 2027 2.7%	19,203.61	19,719.34	20,255.93	20,393.85	L 20,951.34
6300	Fire - Capital Projects					
6300	Project 2022-01 - Fire Hall Addition (2021 ICIP)	46,669.68	-	-	-	-
6300	Project 2026- Emergency Prepare Grant	PENDING	-	-	-	48,799.00
6310	Fire - Add to Capital Reserve	-	-	-	-	-
Sub-total Fire Dept. Capital		280,365.63	71,219.55	\$20,255.93	20,393.85	69,750.34
ROAD DEPARTMENT		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
7850	Roads - Capital Equipment					
7850	2018 Linkbelt 210 Excavator - Landfill/Gas Tax Fund	131,779.20	-	-	-	-
7850	Garbage Truck	-	-	-	-	-
7731	Garbage Truck Prin&Int. (350,000) 5 yr term 6.52%	-	-	-	-	-
7731	30 Ton Float Prin&Int. (\$55,000) 5 yr term 6.52%	-	-	-	-	-
7731	Used Backhoe	-	-	-	-	-
7731	Loan 3 Principal 2019 Ford F150 Jul 4, 2024 4.7%	5,033.93	3,045.80	-	-	-
7731	Loan 2 Principal 2018 Linkbelt - May 1 2028 5.12%	4,435.82	11,038.23	11,618.02	11,617.62	L 12,226.28
7731	Loan 1 Principal 2022 W/Star Jun 13 2027 2.75%	38,377.62	39,427.82	40,521.31	40,522.57	L 41,651.07
Roads - Capital Projects						
7871	Project 2024- Bridge 7 Chenier Hydrology OCIF	-	7,340.86	-	-	-
7897	Project 2024- Mindy Lane - Supply - OCIF	-	3,374.75	-	-	-
7910	Project 2024- CON A/B Lot 3 - Supply - OCIF	-	10,556.59	-	-	-
7897	Mindy Lane - Supply	-	-	194.50	-	-
7910	Project 2025-CON A/B Lot 3 Road-100 frontage OCIF	-	-	18,635.79	40,000.00	-
7840	Project 2025- Richards Rd Resurface-Supply OCIF	-	-	-	91,500.00	-
7831	Project 2025- Jodouin Rd Resurface-Supply OCIF	-	-	-	62,400.00	-
7871	Project 2025- Bridge 7 Chenier Hydrology - OCIF	-	-	-	5,000.00	-
7840	Project 2026- Richards Rd Resurface-Supply OCIF	-	-	-	-	B 85,000.00
7831	Project 2026- Jodouin Rd Resurface-Supply OCIF	-	-	-	-	B 63,320.00
7871	Project 2026- Bridge 7 Chenier Hydrology - OCIF	-	-	-	-	B 8,000.00
7823	Project 2026- Sturgeon Rd Culverts Rehab - OCIF	-	-	-	-	B 25,000.00
	Project 2026- Pot Hole Repair Grant 2025	PENDING	April 1 2025 - March 31 2026	-	-	B -
7900	Roads - Add to Capital Reserve	-	-	-	-	-
7900	2026 unused OCIF Funds (2950 Deferred Revenue)	-	-	-	-	B 125,000.00
7900	2025 unused OCIF Funds (2950 Deferred Revenue)	-	-	100,000.00	72,878.00	-
7900	2024 unused OCIF Funds (2950 Deferred Revenue)	-	115,000.00	-	-	-
7900	2024 unused NORDS 4of5 (2950 Deferred Revenue)	-	67,670.61	-	-	-
7900	Unused OCIF Formual Funds (2950 Deferred Revenue)	67,436.84	-	-	-	-
7900	Unused Gas Tax Funds (2950 Deferred Revenue)	67,247.16	-	-	-	-
7900	Unused NORDS Funds (2950 Deferred Revenue)	58,086.87	-	-	-	-
7900	Unused NORDS Funds (2950 Deferred Revenue)	7,319.46	-	-	-	-
Sub-Total Road Department Capital		379,716.90	257,454.66	170,969.62	323,918.19	360,197.35
TOTAL CAPITAL BUDGET		660,082.53	372,459.61	193,742.61	368,950.04	447,947.69

COPY

G/L #	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
TOTAL REVENUES		1,322,942.53	1,170,719.15	1,097,171.03	1,274,632.89	1,211,458.32
EXPENSES						
General Government						
Council - Operations		60,949.94	64,626.58	66,459.39	66,403.00	71,403.00
Admin - Operations		469,873.35	703,935.84	490,998.85	602,454.26	604,612.53
Admin - Capital Equipment		-	-	-	-	-
Admin - Capital Projects		-	7,643.39	-	18,638.00	14,000.00
Admin - Ad to Capital Reserve		-	36,142.01	2,517.06	6,000.00	4,000.00
Total General Government		530,823.29	812,347.82	559,975.30	693,495.26	694,015.53
Fire Department						
Fire - Operations		137,219.77	150,057.91	181,940.61	163,290.11	195,196.30
Fire - Capital Equipment		233,695.95	71,219.55	20,255.93	20,393.85	20,951.34
Fire - Capital Projects		46,669.68	-	-	-	48,799.00
Fire - Add to Capital Reserve		-	-	-	-	-
Total Fire Department		417,585.40	221,277.46	202,196.54	183,683.96	264,946.64
Total Other Protection to Persons & Property		272,270.60	270,514.37	276,059.96	288,440.24	367,620.70
Road Department						
Road - Operations		673,939.98	643,380.91	\$791,236.55	\$842,243.88	691,235.46
Road - Capital Equipment		179,626.57	53,511.85	52,139.33	52,140.19	53,877.35
Road - Capital Projects		-	21,272.20	18,830.29	198,900.00	-
Road - Add to Capital Reserve		200,090.33	182,670.61	100,000.00	72,878.00	125,000.00
Total Road Department		1,053,656.88	900,835.57	\$962,206.17	\$1,166,162.07	870,112.81
Total Social Services		738,557.36	758,312.75	\$754,580.52	\$837,260.34	790,968.64
TOTAL EXPENDITURES		3,012,893.53	2,963,287.97	2,755,018.49	3,169,041.87	2,987,664.32

TOTAL OPERATION EXPENSES	\$2,352,811.00	\$2,590,828.36	\$2,561,275.88	\$2,800,091.83	\$2,721,036.63
TOTAL CAPITAL EXPENSES	\$660,082.53	\$372,459.61	\$193,742.61	\$368,950.04	\$447,947.69
TOTAL EXPENSES	\$3,012,893.53	\$2,963,287.97	\$2,755,018.49	\$3,169,041.87	\$3,168,984.32

TOTAL EXPENDITURES	\$3,012,893.53	\$2,963,287.97	\$2,755,018.49	\$3,169,041.87	\$3,168,984.32
TOTAL REVENUES	\$1,322,942.53	\$1,170,719.15	\$1,097,171.03	\$1,274,632.89	\$1,211,458.32
TOTAL 2026 TAXATION					\$1,957,526.00

