

To: The Chairperson and Members of the Board of Directors

Origin: Aaron Lougheed, Finance Manager

Date: November 12, 2025

Subject: Draft Budget 2026

Background:

The 2026 Draft Budget is present in full for the Boards consideration. The General Levy proposed for 2026 is \$1,101,120 or 14.5% greater than the 2025 Levy of \$961,544. The total 2026 draft budget of \$3,550,003 represents a 15% decrease from Budget 2025.

Sole Benefiting levy amounts to the City of North Bay total \$577,000 and will fund capital projects within the City of North Bay, Additional Parks Support, and Principal Repayment on the NBMCA Mortgage outstanding.

Expenditures leading to an increased general levy include \$75,000 in legal services, \$20,000 in additional Consulting Services, and additional equipment purchases of \$20,000 related to new weather monitoring programs. These additional expenses account for \$115,000 in additional levy or 12.5% of the increase.

Municipal Levy 2026

Municipality	Area % in CA	MCVA 2026	General Levy 2026	MCVA 2025	General Levy 2025	Diff '26-'25
Bonfield	100	3.49	\$38,418	3.43	\$33,143	\$5,276
Calvin	100	1.23	\$13,557	1.23	\$11,850	\$1,707
Chisholm	94	1.53	\$16,815	1.50	\$14,499	\$2,316
East Ferris	83	6.44	\$70,950	6.29	\$61,438	\$9,513
Mattawa	71	0.98	\$10,784	0.98	\$9,475	\$1,309
Mattawan	19	0.06	\$715	0.06	\$597	\$118
North Bay	100	78.94	\$869,266	79.23	\$760,306	\$108,960
Papineau-Cameron	35	0.80	\$8,814	0.80	\$7,712	\$1,102
Callander	100	6.48	\$71,351	6.44	\$62,131	\$9,220
Powassan	1	0.04	\$449	0.04	\$393	\$56
		Total	\$1,101,120		\$961,544	\$139,576
		2026 General Levy	\$1,101,120	14.52%		
		2025 General Levy	\$961,544			

Operating and Capital Levies 2026

Municipality	TOTAL LEVY 2026	OPERATING			Capital		
		General Levy	Sole-benefit Levy	Total Operating Levy	General Levy	Sole-benefit Levy	Total Capital Levy
Bonfield	\$ 39,196	\$ 38,418		\$ 38,418	\$ 777		\$ 777
Calvin	\$ 13,832	\$ 13,557		\$ 13,557	\$ 274		\$ 274
Chisholm	\$ 17,155	\$ 16,815		\$ 16,815	\$ 340		\$ 340
East Ferris	\$ 72,386	\$ 70,950		\$ 70,950	\$ 1,435		\$ 1,435
Mattawa	\$ 11,003	\$ 10,784		\$ 10,784	\$ 218		\$ 218
Mattawan	\$ 729	\$ 715		\$ 715	\$ 14		\$ 14
North Bay	\$ 1,463,853	\$ 869,266	\$ 292,000	\$ 1,161,266	\$ 17,587	\$ 285,000	\$ 302,587
Papineau-Cameron	\$ 8,992	\$ 8,814		\$ 8,814	\$ 178		\$ 178
Callander	\$ 72,795	\$ 71,351		\$ 71,351	\$ 1,444		\$ 1,444
Powassan	\$ 458	\$ 449		\$ 449	\$ 9		\$ 9
	\$ 1,700,398	\$1,101,120	\$ 292,000	\$ 1,393,120	\$ 22,278	\$ 285,000	\$ 307,278

Reserves Balances and Proposed Draw for 2026

Reserve Status and Deferred Revenue	Estimated at Dec. 31, 2025	Proposed Budget 2026
Reserve - Septic Building Permit	242,594	-
Reserve - Laurentian Ski Hill Capital	-	-
Reserve - Laurentian Ski Hill Operating	-	-
Reserve - Land Acquisition	82,235	-
Reserve - MRCR	12,359	-
Reserve - Lands and Properties Capital	2,369	-
Reserve - Water Resources Capital	146,705	46,570
Deferred Revenue	63,722	-
Total	549,984	

Anticipated Reserve draw of \$46,570 for Water Resources Capital Costs associated with new weather monitoring stations and staff time associated with this project.

	Revenue/Expense Category	Budget 2025	Projected 2025	TOTAL	Change
Revenue:					
1	Transfer Payment (S. 39)	133,470	133,470	133,470	0.0%
1	Transfer Payment (WECl)	100,000	-	-	-100.0%
1	Transfer Payment (DWSP)	212,002	129,411	211,389	-0.3%
1	Transfer Payment (FHIMP)	30,000	-	-	-100.0%
3	Grants from Others	-	-	-	0.0%
4	General Levy	961,544	961,544	1,101,120	14.5%
5	Sole-benefitting Levy	534,983	609,983	577,000	7.9%
6	Fees	1,036,865	899,265	905,000	-12.7%
7	Donations	23,000	19,771	20,775	-9.7%
9	Internal Rent Rev.	12,865	12,865	13,187	2.5%
10	Rental Rev. External	76,005	72,128	76,005	0.0%
13	Other Revenue	370,430	268,380	58,570	-84.2%
14	Interest Earned	54,000	26,000	26,000	-51.9%
16	Admin Overhead	628,825	628,825	427,487	-32.0%
Total Revenue		4,174,009	3,761,642	3,550,003	-14.9%
Expense:					
30	Wages and Benefits	2,129,258	1,798,817	2,048,148	-3.8%
38	Per Diem	11,500	9,100	9,500	-17.4%
39	Members Mileage	7,500	5,922	7,000	-6.7%
40	Members Expense	3,000	4,157	5,250	75.0%
41	Staff Mileage and Expense	29,000	11,735	14,250	-50.9%
42	Staff Certification and Training	23,500	20,040	17,500	-25.5%
43	Telephone	31,000	33,000	33,000	6.5%
44	Property Taxes	37,823	38,897	40,329	6.6%
45	Insurance	105,572	90,095	92,866	-12.0%
46	Natural Gas	20,000	14,000	15,000	-25.0%
47	Repair & Maintenance	35,000	33,040	40,000	14.3%
48	Office Supplies	6,500	9,218	10,000	53.8%
49	Postage	1,500	750	1,000	-33.3%
50	Equipment Purchase	1,000	9,836	39,000	3800.0%
51	Equipment Rental	8,000	4,500	5,000	-37.5%
52	Publications and Printing	500	125	1,700	240.0%
53	Advertising	2,500	1,760	2,200	-12.0%
54	Bank Charges	2,000	1,500	2,500	25.0%
55	Interest Expense - Mortgage	25,000	24,000	-	-100.0%
56	Credit Card Fees	16,500	18,000	18,500	12.1%
57	Staff Appreciation and Clothing	20,000	10,000	12,000	-40.0%
58	Audit	26,945	28,528	21,400	-20.6%
59	Legal Services	75,000	124,258	75,000	0.0%
60	Materials and Supply	31,500	29,832	42,500	34.9%
61	Cons. Ontario Levy	26,815	28,054	28,755	7.2%
62	Services	343,242	313,899	285,401	-16.9%
66	Consulting Services	219,762	21,600	20,000	-90.9%
67	Admin Overhead	628,825	628,825	427,488	-32.0%
70	Rental Expense	48,865	45,736	50,687	3.7%
71	Water	6,200	4,315	5,000	-19.4%
72	Hydro	26,020	21,950	23,000	-11.6%
73	Vehicle Gas	17,700	16,775	19,750	11.6%
74	Accounting Services	1,800	2,445	2,500	38.9%
78	Internal Chargeback	61,182	61,182	61,182	0.0%
90	Mortgage Principal Repayment	18,500	20,542	50,000	170.3%
TBD	Ski Hill Operations	65,000	122,735	-	-100.0%
TBD	Ski Hill Capital	60,000	215,789	-	-100.0%
Total Expenses		4,174,009	3,824,957	3,527,406	-15.5%
Net Surplus (-Deficit)		-	63,315	22,597	

Recommendation/Recommended Resolution:

THAT the draft budget be approved for 30 Day Consultation period required under the Conservation Authorities Act