2026

APPENDIX A

NORTH BAY
ONTARIO · CANADA

Water & Wastewater
OPERATING BUDGET

WATER & WASTEWATER

Budget Overview

The Water & Wastewater Operating Budget is a financial plan that describes the costs required to operate the water and wastewater systems. It is fully funded by user rates with no reliance on property taxes.

This budget determines the amount of money that must be raised through water and wastewater rates to fund the anticipated expenditures.

HOW WE ESTIMATE EXPENDITURES

- anticipated future requirements
- historical trends
- market conditions
- contractual agreements

WHAT AFFECTS THE BUDGET

The City must balance various pressures, including inflation, legislated requirements, contracts, supply chain issues, capital investments, fuel, utilities, and insurance.

THE BUDGET PROCESS

Preparation

Finance begins the process by updating personnel costs based on contracts, agreements, and wage by-laws. Benefits, legislated costs, utilities, insurance, interdepartmental charges, and required capital and reserve transfers.

Department input

Departments review budgets using past trends and future needs to maintain service levels. Draft budgets are reviewed by senior management, then submitted to Finance for analysis.

Internal review

Finance, departmental management, Business Unit Leads, the CAO, and the CFO (or designate) hold roundtable meetings to review the Water & Wastewater Budget. Adjustments are made, and the recommended budget is prepared for Council.

Council approval

Special Budget Committee meetings, open to the public, review the staff-recommended budget and associated Water & Wastewater rates. Final recommendations are presented to Council for approval.

PROFILE

Water & Wastewater

The City of North Bay's Water & Wastewater Services ensure the reliable delivery of clean, safe drinking water and the responsible management of wastewater for the community. This involves operating and maintaining the water treatment plant, water distribution system, sanitary sewer collection system, and wastewater treatment plant. All services are provided in strict accordance with applicable regulations and guidelines to protect public health and the environment.

WHAT WE DO

Water & Wastewater manages an extensive water distribution system. We perform critical repairs, water sampling, flushing, and preventative maintenance to keep the system functioning effectively and efficiently. On the wastewater side, we operate and maintain hundreds of kilometers of sanitary and force mains, multiple lift stations, and thousands of service connections and maintenance holes. The team responds to backups, conducts sewer cleaning, camera inspections, and necessary repairs to ensure system integrity. Additionally, we oversee the operation of North Bay's Class 3 drinking water plant and Class 4 wastewater treatment plant, continuously monitoring and adjusting processes, responding to emergencies, and managing capital upgrades to enhance sustainability.

WHY WE DO IT

Our mission is to protect public health, preserve the environment, and support community growth by providing safe and sustainable water and wastewater services. By maintaining and renewing critical infrastructure, we help improve the quality of life for residents, promote environmental stewardship, and facilitate local economic development.

$345 million
to replace the water and wastewater plant facilities

60
drinking water samples taken weekly

2,500
water valves

3,500
sanitary maintenance holes

PROFILE

Water & Wastewater

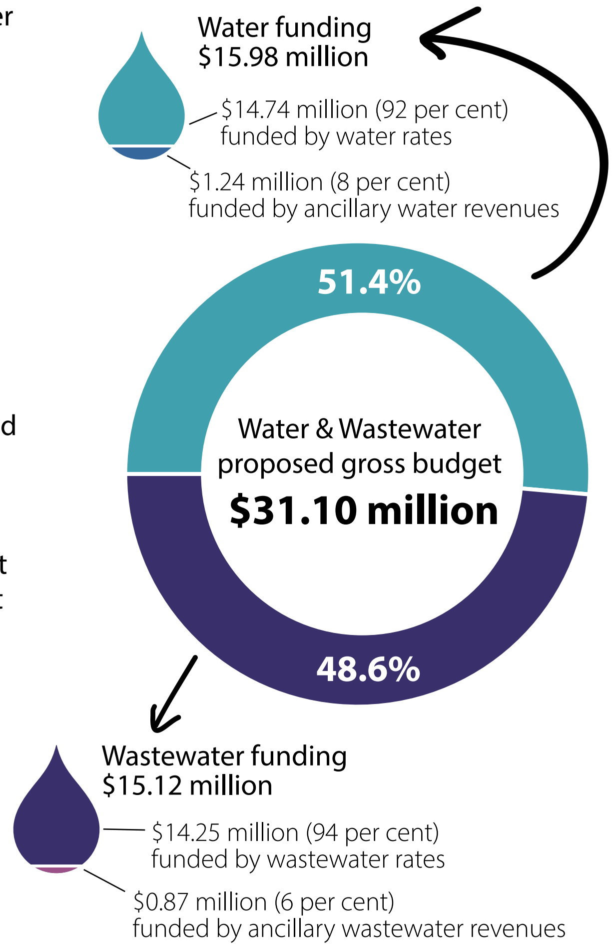
WHAT GOVERNS OUR WORK

Our work is guided by provincial and federal legislation and standards, including:

- Ontario Ministry of the Environment, Conservation and Parks (MECP) regulations
- Permits such as the Permit to Take Water, which regulate water withdrawals
- Compliance with the Safe Drinking Water Act
- Ontario Water Resources Act
- Provincial Environmental Compliance Approvals
- Canadian Fisheries Act
- Strict monitoring, recording, and reporting requirements to ensure regulatory compliance

WHO WE COLLABORATE WITH

We collaborate with various City departments to ensure integrated infrastructure management and emergency response. Our work also involves ongoing engagement with provincial and federal agencies to maintain compliance with regulations. We partner with community organizations, contractors, and the development sector to support housing growth and infrastructure projects that connect to the water and wastewater system.



ACCOMPLISHED IN 2025

The City of North Bay received 100 per cent compliance ratings from the Ministry of the Environment, Conservation and Parks for the inspection of its drinking water system, maintaining top standards that protect the health and safety of the community.

	Staff complement *(full-time equivalent)*	
	2025	**2026**
Full-time	57.00	57.00
Seasonal/student	4.63	4.63
Contract/intern	0.31	0.00
Total	**61.94**	**61.63**

PROFILE

Water & Wastewater

The 2026 Water and Wastewater gross budget is proposed at a total of $31.10 million, of which $28.99 million is to be funded through water and wastewater rates.

This reflects an overall increase of 5.27 per cent in rates revenue required from 2025, with a 7.12 per cent increase in water rates revenue required and a 3.42 per cent increase in wastewater rates revenue required.

The 40 per cent fixed / 60 per cent variable rate structure is being maintained in 2026.

WHAT THIS MEANS FOR YOU

In 2026, the average residential customer will pay a monthly bill of between $99.27 and $121.75.*

This represents an annual increase of between $43 and $50 to the residential customer bill or $3.58 to $4.18 monthly.*

**Figures are based on average residential consumption of 14 to 20 cubic meters per month.*

HOW THIS COMPARES

North Bay's water and wastewater rates are well below average.

In 2024, a North Bay household paid about 20 per cent less than the Northern Ontario average and 13 per cent below the provincial average.**

***Figures are based on a 2024 BMA study including 126 Ontario municipalities and based on 200m³ residential annual consumption.*

WATER AT A GLANCE

7 billion
litres of water processed annually

304
kilometres of water main

16,949
water customer service connections

WASTEWATER AT A GLANCE

11 billion
litres of wastewater treated annually

270
kilometres of sanitary main

16,807
sanitary customer service connections

Net Operating Budget Summary

Budget Year: 2026
YTD End Date: December 2025
Execution Date: October 21, 2025

	2024 Actuals	2025 Actuals YTD *	2025 Budget	2026 Council Review	Variance Increase / (Decrease)	Change %
Wastewater System						
WASTEWATER RATE REVENUE	(13,047,464)	(10,626,804)	0	0	0	0.00%
SANITARY SEWER DISTRIBUTION	10,118,684	9,784,593	10,797,400	11,159,950	362,550	3.36%
SANITARY SEWER PLANT	2,928,780	2,408,585	2,982,265	3,090,668	108,403	3.63%
Total Wastewater System:	**0**	**1,566,374**	**13,779,665**	**14,250,618**	**470,953**	**3.42%**
Water System						
WATER RATE REVENUE	(13,517,798)	(10,607,866)	0	0	0	0.00%
WATER DISTRIBUTION	10,920,548	10,550,998	11,169,074	11,933,975	764,901	6.85%
WATER PLANT	2,597,250	2,238,404	2,589,517	2,803,868	214,351	8.28%
Total Water System:	**0**	**2,181,536**	**13,758,591**	**14,737,843**	**979,252**	**7.12%**
Water and Wastewater Total:	**0**	**3,747,910**	**27,538,256**	**28,988,461** ***	**1,450,205**	**5.27%**

* Actuals subject to year-end adjustments and accrual
** Totals may vary slightly from computer generated budget reports due to rounding
*** This represents the net cost of the water and wastewater operating budget expenditures that must be funded through the collection of water and wastewater rates.

Executive Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System, Water System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*

Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
PERSONNEL						
SALARIES & WAGES	3,394,866	3,189,233	3,609,248	3,834,570	225,322	6.24%
FRINGE BENEFITS	1,225,965	1,182,365	1,575,146	1,710,229	135,083	8.58%
PERSONNEL TOTAL	4,620,831	4,371,598	5,184,394	5,544,799	360,405	6.95%
GOODS & SERVICES						
MATERIALS - OPERATING EXPENSES	1,609,331	1,304,006	1,573,748	1,602,418	28,670	1.82%
FUEL	204,575	161,348	223,610	191,297	(32,313)	-14.45%
UTILITIES	1,291,937	975,357	1,248,717	1,375,524	126,807	10.15%
ADMINISTRATION EXPENSES	597,755	542,928	597,675	622,346	24,671	4.13%
PROFESSIONAL FEES	4,689	2,075	1,290	1,290	0	0.00%
LEASES & RENTS	8,658	9,642	11,000	11,000	0	0.00%
MAINTENANCE EXPENSES	169,299	163,652	177,523	175,720	(1,803)	-1.02%
CONTRACTS	933,172	576,170	860,786	916,831	56,045	6.51%
INSURANCE	634,409	709,644	708,970	785,881	76,911	10.85%
OTHER SERVICES	252,303	145,506	204,500	210,635	6,135	3.00%
GOODS & SERVICES TOTAL	5,706,128	4,590,328	5,607,819	5,892,942	285,123	5.08%
FINANCIAL EXPENSES						
FINANCING EXPENSES	2,707,138	2,551,715	3,502,071	2,709,044	(793,027)	-22.64%
FINANCIAL EXPENSES TOTAL	2,707,138	2,551,715	3,502,071	2,709,044	(793,027)	-22.64%
CAPITAL/RESERVE TRANSACTIONS						
CAPITAL PURCHASES	50,284	28,810	25,500	30,000	4,500	17.65%
CAPITAL FINANCING	11,931,335	12,025,510	12,025,510	13,638,486	1,612,976	13.41%
TRANSFER TO RESERVES	25,108	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	12,006,727	12,054,320	12,051,010	13,668,486	1,617,476	13.42%
INTERNAL TRANSFERS						
INTERNAL TRANSFERS	2,888,238	2,423,168	3,044,186	3,284,840	240,654	7.91%
INTERNAL TRANSFERS TOTAL	2,888,238	2,423,168	3,044,186	3,284,840	240,654	7.91%
EXPENSE TOTAL	27,929,062	25,991,129	29,389,480	31,100,111	1,710,631	5.82%
REVENUE						
WATER & WASTEWATER RATES REVENUE	26,565,262	21,234,668	0	0	0	0.00%
LICENSES, PERMITS & FINES	87,705	57,570	70,000	75,000	5,000	7.14%
OTHER REVENUE	44,606	20,995	24,500	24,500	0	0.00%
TRANSFER FROM RESERVES	814,636	481,672	1,306,672	1,575,152	268,480	20.55%
GRANTS	30,583	9,797	8,750	0	(8,750)	-100.00%

Executive Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System, Water System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*

Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
USER FEES/SERVICE CHARGES	386,268	438,513	441,300	437,000	(4,300)	-0.97%
REVENUE TOTAL	27,929,060	22,243,215	1,851,222	2,111,652	260,430	14.07%
GRAND TOTAL:	**2**	**3,747,914**	**27,538,258**	**28,988,459**	**1,450,201**	**5.27%**

Expanded Executive Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System, Water System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*

Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	2,293,682	2,333,727	3,474,412	3,666,242	191,830	5.52%
1002 TEMPORARY SALARIES	96,692	75,843	77,634	79,439	1,805	2.33%
1003 SHIFT PREMIUM	3,562	3,554	3,300	7,152	3,852	116.73%
1004 OTHER/STANDBY	104,091	92,464	108,746	129,642	20,896	19.22%
1010 MODIFIED/ACCOMMODATED	0	43	0	0	0	0.00%
1011 SALARIES CAPITAL/Special Projects	0	0	881,716	949,069	67,353	7.64%
1101 OVERTIME FULLTIME	340,884	279,388	257,443	298,638	41,195	16.00%
1102 OVERTIME PART TIME	12	0	0	0	0	0.00%
1201 VACATION other	3,000	2,544	0	0	0	0.00%
1202 VACATION	224,673	172,499	5,637	4,994	(643)	-11.41%
1203 COMPASSIONATE LEAVE	5,941	3,797	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	134,472	88,710	0	0	0	0.00%
1207 SICK LEAVE	121,744	108,028	0	0	0	0.00%
1299 OTHER LABOUR COSTS	30	0	0	0	0	0.00%
1301 WSIB LEAVE	(861)	(4,279)	0	0	0	0.00%
1401 TRAINING & SAFETY	66,125	32,027	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	818	881	500	0	(500)	-100.00%
1801 FRINGE BENEFITS-FULLTIME	1,199,738	1,159,769	1,546,852	1,681,688	134,836	8.72%
1802 FRINGE BENEFITS-PARTTIME	26,226	22,595	28,293	28,541	248	0.88%
1900 CAPITAL WAGES CONTRA	0	0	(1,200,139)	(1,300,604)	(100,465)	-8.37%
PERSONNEL TOTAL	4,620,829	4,371,590	5,184,394	5,544,801	360,407	6.95%
GOODS & SERVICES						
2001 SAND	9,474	7,708	2,000	2,000	0	0.00%
2002 SALT	9	3,029	200	200	0	0.00%
2006 ASPHALT - COLD MIX	28,929	19,967	20,297	23,638	3,341	16.46%
2007 CONSTRUCTION SUPPLIES	77	535	0	0	0	0.00%
2008 CEMENT	0	0	1,000	500	(500)	-50.00%
2009 METALS	71	560	2,000	2,000	0	0.00%
2020 SEWER/WATER PIPE & PARTS	161,528	221,304	180,000	185,400	5,400	3.00%
2030 GRAVEL	77,471	43,125	90,758	90,758	0	0.00%
2055 CHEMICALS	813,307	734,200	834,286	859,179	24,893	2.98%
2099 MISC. MATERIALS	8,462	4,685	2,500	6,000	3,500	140.00%
2401 GAS FUEL	78,643	54,507	80,900	73,462	(7,438)	-9.19%
2405 DIESEL FUEL	87,493	60,509	108,220	78,530	(29,690)	-27.43%
2407 COLOURED/DYED DIESEL	38,386	46,272	34,490	39,305	4,815	13.96%
2410 PROPANE	52	60	0	0	0	0.00%

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Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
2415 LUBRICANTS	3,648	949	8,500	8,500	0	0.00%
2425 REPAIR PARTS	91,361	42,742	75,750	75,750	0	0.00%
2430 MECHANIC SHOP SUPPLIES	1,785	2,044	4,500	1,500	(3,000)	-66.67%
2435 TOOLS	54,096	38,306	53,514	49,055	(4,459)	-8.33%
2440 MAINTENANCE SUPPLIES	19,590	10,339	13,085	15,692	2,607	19.92%
2601 OFFICE SUPPLIES	14,420	2,139	11,400	11,000	(400)	-3.51%
2615 JANITORIAL SUPPLIES	2,368	2,925	2,200	1,700	(500)	-22.73%
2625 BUILDING MAINT SUPPLIES	6,743	5,747	8,150	5,000	(3,150)	-38.65%
2650 CLOTHING / UNIFORM	16,326	15,468	20,248	19,478	(770)	-3.80%
2655 SAFETY SUPPLIES	58,736	26,285	45,000	45,585	585	1.30%
2660 SAFETY BOOT ALLOWANCE	10,046	4,308	13,220	13,220	0	0.00%
2699 MISC GENERAL SUPPLIES	188	0	500	0	(500)	-100.00%
2701 HYDRO	1,203,567	913,502	1,149,061	1,301,987	152,926	13.31%
2705 NATURAL GAS	70,885	48,945	81,333	54,902	(26,431)	-32.50%
2715 WATER	17,485	12,910	18,323	18,635	312	1.70%
2720 MUNICIPAL TAXES	292,966	300,152	301,755	309,156	7,401	2.45%
2975 LAB TESTING	87,122	65,352	74,420	75,302	882	1.19%
2977 LABORATORY CONSUMABLES	34,745	14,715	24,720	25,461	741	3.00%
2980 INSTRUMENTATION	82,496	22,421	55,000	55,000	0	0.00%
2985 LAB EQUIPMENT	8,184	6,275	9,500	9,500	0	0.00%
2987 ELECTRICAL SUPPLIES	18,146	8,882	21,000	21,000	0	0.00%
3001 POSTAGE	111,102	109,725	115,000	115,000	0	0.00%
3005 COURIER & DELIVERY	4,852	3,079	2,000	2,000	0	0.00%
3007 ONTARIO 1 CALL CENTER	2,673	13,593	8,000	8,000	0	0.00%
3010 TELEPHONE	62,184	48,525	52,220	59,780	7,560	14.48%
3014 TELECOMMUNICATIONS	4,674	10,324	15,260	17,860	2,600	17.04%
3030 TRAVEL	0	126	0	0	0	0.00%
3035 MILEAGE	10,863	818	6,200	8,200	2,000	32.26%
3045 CONFERENCES & SEMINARS	662	0	0	0	0	0.00%
3055 MEETING COSTS	6,280	1,029	1,200	1,450	250	20.83%
3060 MEALS	901	437	0	500	500	100.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	6,483	7,373	10,940	10,800	(140)	-1.28%
3070 TRAINING	76,547	23,298	61,600	66,100	4,500	7.31%
3088 REBATES/REFUNDS	6,017	3,425	10,000	10,000	0	0.00%
3089 CONSUMPTION CREDITS	11,550	21,029	13,500	13,500	0	0.00%
3170 LEGAL SEARCHES	24	0	0	0	0	0.00%

Expanded Executive Report

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Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
3199 MISC PROFESSIONAL FEES	4,665	2,075	1,290	1,290	0	0.00%
3205 VEHICLE LEASE/RENTAL	8,658	9,358	11,000	11,000	0	0.00%
3299 MISC LEASES & RENTS	0	284	0	0	0	0.00%
3301 RADIO MAINTENANCE	76,214	64,176	74,000	69,000	(5,000)	-6.76%
3305 BUILDING MAINTENANCE	1,435	1,436	0	0	0	0.00%
3325 WATER METER MAINTENANCE	674	1,888	10,000	5,000	(5,000)	-50.00%
3340 SOFTWARE MAINTENANCE	90,708	96,152	91,023	99,220	8,197	9.01%
3350 DRY CLEANING/LAUNDERING	269	0	2,500	2,500	0	0.00%
3412 INTERNET FEES	2,124	307	2,000	2,000	0	0.00%
3418 WATER ANALYSIS	0	295	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	83,252	31,828	72,081	72,081	0	0.00%
3426 PATCHING	636,466	413,403	634,849	653,894	19,045	3.00%
3427 HYDROSEEDING	22,347	16,936	49,638	50,408	770	1.55%
3428 CONCRETE RESTORATION	17,442	12,354	21,218	21,854	636	3.00%
3445 SNOW REMOVAL CONTRACT	0	0	0	15,000	15,000	100.00%
3455 SECURITY SERVICES	4,017	1,863	1,800	1,800	0	0.00%
3480 CLEANING CONTRACT	19,487	13,025	19,800	20,394	594	3.00%
3489 CONTRACT/OUTSIDE SERVICES	147,804	86,158	59,400	79,400	20,000	33.67%
3499 MISC CONTRACTS	234	0	0	0	0	0.00%
3601 INSURANCE PREMIUMS	634,409	709,644	708,970	785,881	76,911	10.85%
3969 SLUDGE DISPOSAL	252,303	145,506	204,500	210,635	6,135	3.00%
GOODS & SERVICES TOTAL	5,706,125	4,590,336	5,607,819	5,892,942	285,123	5.08%
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	2,411,772	2,278,940	2,953,104	2,329,347	(623,757)	-21.12%
4020 DEBENTURE INTEREST	295,366	272,775	548,967	379,698	(169,269)	-30.83%
FINANCIAL EXPENSES TOTAL	2,707,138	2,551,715	3,502,071	2,709,045	(793,026)	-22.64%
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	5,064	499	500	0	(500)	-100.00%
5020 WATER METERS	45,220	28,311	25,000	30,000	5,000	20.00%
5101 CAPITAL LEVY	11,931,335	12,025,510	12,025,510	13,638,486	1,612,976	13.41%
5115 TRANSFER TO RESERVE FUND	25,108	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	12,006,727	12,054,320	12,051,010	13,668,486	1,617,476	13.42%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	888,929	776,801	1,067,046	1,139,815	72,769	6.82%
7010 ADMINISTRATION & OVERHEAD	1,989,825	1,646,367	1,975,640	2,143,525	167,885	8.50%
7050 FLEET CHARGEBACK CHARGES	9,484	0	1,500	1,500	0	0.00%
INTERNAL TRANSFERS TOTAL	2,888,238	2,423,168	3,044,186	3,284,840	240,654	7.91%

Expanded Executive Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System, Water System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*

Costing Center(s): *All*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
EXPENSE TOTAL	27,929,057	25,991,129	29,389,480	31,100,114	1,710,634	5.82%
REVENUE						
0175 DIRECT WATER BILLINGS	7,486,119	6,502,703	0	0	0	0.00%
0178 CONSTRUCTION WATER	24,956	25,455	35,000	35,000	0	0.00%
0179 FIXED WATER	6,031,679	4,105,162	0	0	0	0.00%
0180 SEWER SURCHARGE	13,047,464	10,626,804	0	0	0	0.00%
0431 PENALTIES/WATER ACCOUNTS	87,705	57,570	70,000	75,000	5,000	7.14%
0456 SALE OF SCRAP METALS	8,613	4,843	7,000	7,000	0	0.00%
0468 METER REPLACEMENT	3,949	5,337	7,500	7,500	0	0.00%
0470 TSF FROM RESERVE FUND	814,636	481,672	1,306,672	1,575,152	268,480	20.55%
0472 REIMB - CUPE BENEFITS	4,974	1,443	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	12,161	3,655	0	0	0	0.00%
0480 SUNDRY REVENUE	14,909	5,716	10,000	10,000	0	0.00%
0607 FEDNOR GRANT	25,203	9,797	8,750	0	(8,750)	-100.00%
0621 SUMMER STUD PROG GRANT	5,380	0	0	0	0	0.00%
0856 RETURN ITEM CHARGE	6,518	6,637	5,800	6,500	700	12.07%
0860 ACCOUNT ADJ./METER READS	31,040	26,855	40,000	32,500	(7,500)	-18.75%
0873 SANITARY SEWER CONNECTION	10,290	43,529	12,500	15,000	2,500	20.00%
0874 SEWER RODDINGS	23,173	13,329	20,000	20,000	0	0.00%
0876 WATER CONNECTIONS	34,092	74,612	30,000	40,000	10,000	33.33%
0877 WATER THAWS	52	2,348	3,000	3,000	0	0.00%
0878 WATER TURN ON/OFF	34,463	22,832	35,000	35,000	0	0.00%
0897 PATTON BULK WATER	27,035	27,137	30,000	30,000	0	0.00%
0899 OTHER SERVICE CHARGES	12,743	11,693	30,000	20,000	(10,000)	-33.33%
0985 SEPTAGE TREATMENT	181,907	184,085	200,000	200,000	0	0.00%
REVENUE TOTAL	27,929,061	22,243,214	1,851,222	2,111,652	260,430	14.07%
GRAND TOTAL:	**(4)**	**3,747,915**	**27,538,258**	**28,988,462**	**1,450,204**	**5.27%**

NORTH BAY
ONTARIO · CANADA

Water & Wastewater
2026 Operating Budget

Water

Water Report

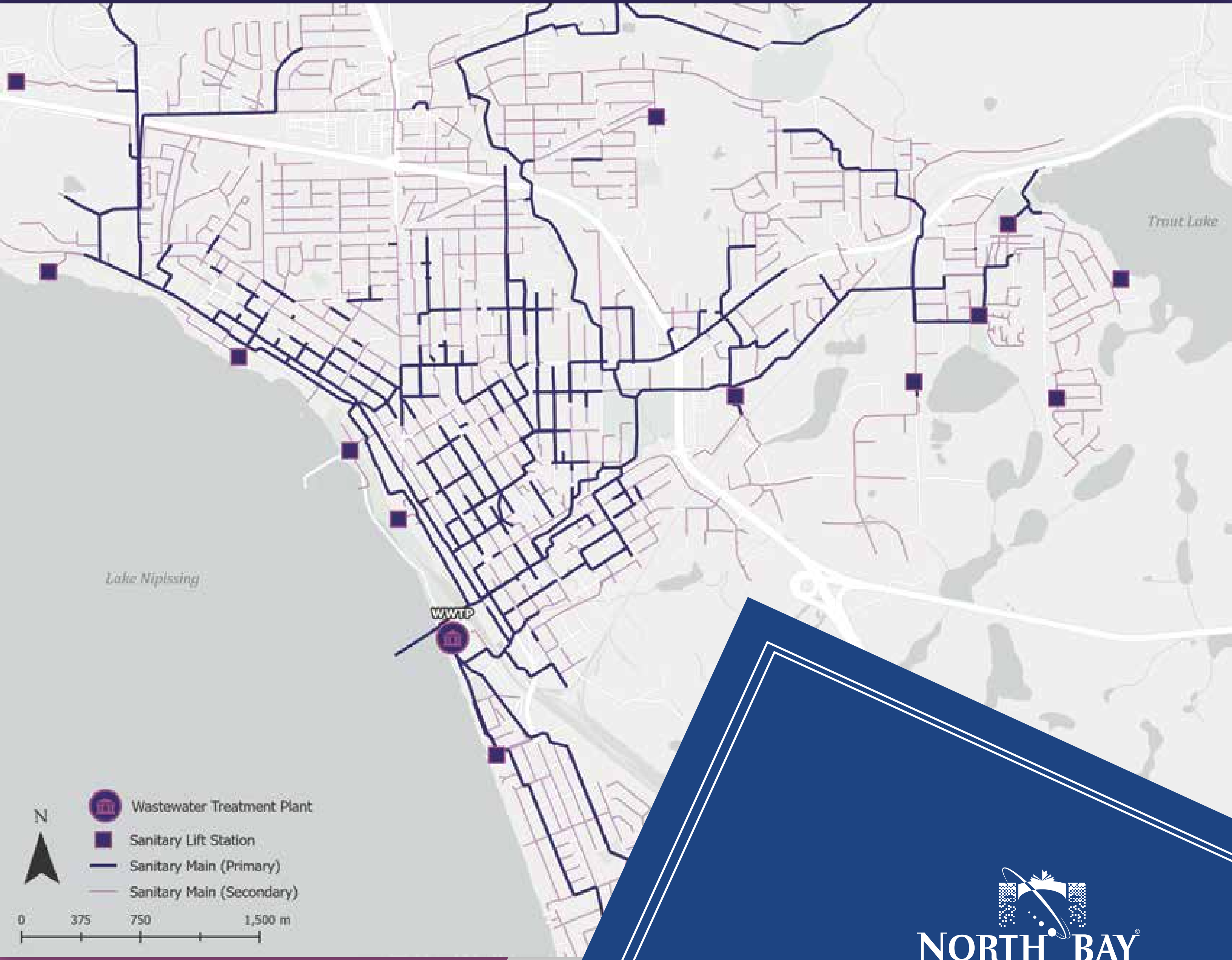
Budget Year: 2026; YTD End Date: December 2025

Department(s): *Water System*

Division(s): *WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*

Costing Center(s): *WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
PERSONNEL						
SALARIES & WAGES	1,963,369	1,811,605	1,938,969	2,069,520	130,551	6.73%
FRINGE BENEFITS	663,865	636,325	842,432	912,850	70,418	8.36%
PERSONNEL TOTAL	2,627,234	2,447,930	2,781,401	2,982,370	200,969	7.23%
GOODS & SERVICES						
MATERIALS - OPERATING EXPENSES	875,676	801,018	874,235	893,678	19,443	2.22%
FUEL	108,375	91,132	117,860	101,206	(16,654)	-14.13%
UTILITIES	815,795	638,842	762,543	900,657	138,114	18.11%
ADMINISTRATION EXPENSES	405,539	356,734	402,089	412,532	10,443	2.60%
PROFESSIONAL FEES	0	1,758	0	0	0	0.00%
LEASES & RENTS	6,153	5,199	6,000	6,000	0	0.00%
MAINTENANCE EXPENSES	123,321	114,807	131,750	125,110	(6,640)	-5.04%
CONTRACTS	599,894	353,249	421,555	446,670	25,115	5.96%
INSURANCE	261,200	291,621	292,161	322,534	30,373	10.40%
GOODS & SERVICES TOTAL	3,195,953	2,654,360	3,008,193	3,208,387	200,194	6.65%
FINANCIAL EXPENSES						
FINANCING EXPENSES	1,304,001	1,137,602	1,468,570	1,264,123	(204,447)	-13.92%
FINANCIAL EXPENSES TOTAL	1,304,001	1,137,602	1,468,570	1,264,123	(204,447)	-13.92%
CAPITAL/RESERVE TRANSACTIONS						
CAPITAL PURCHASES	45,220	28,810	25,000	30,000	5,000	20.00%
CAPITAL FINANCING	5,965,668	6,012,755	6,012,755	6,819,243	806,488	13.41%
CAPITAL/RESERVE TRANSACTIONS TOTAL	6,010,888	6,041,565	6,037,755	6,849,243	811,488	13.44%
INTERNAL TRANSFERS						
INTERNAL TRANSFERS	1,497,827	1,244,627	1,578,020	1,671,371	93,351	5.92%
INTERNAL TRANSFERS TOTAL	1,497,827	1,244,627	1,578,020	1,671,371	93,351	5.92%
EXPENSE TOTAL	14,635,903	13,526,084	14,873,939	15,975,494	1,101,555	7.41%
REVENUE						
WATER & WASTEWATER RATES REVENUE	13,517,798	10,607,864	0	0	0	0.00%
LICENSES, PERMITS & FINES	68,718	28,784	40,000	40,000	0	0.00%
OTHER REVENUE	44,606	18,903	20,500	20,500	0	0.00%
TRANSFER FROM RESERVES	814,636	481,672	856,672	985,152	128,480	15.00%
GRANTS	25,203	9,797	4,375	0	(4,375)	-100.00%
USER FEES/SERVICE CHARGES	164,941	197,527	193,800	192,000	(1,800)	-0.93%
REVENUE TOTAL	14,635,902	11,344,547	1,115,347	1,237,652	122,305	10.97%
GRAND TOTAL:	**1**	**2,181,537**	**13,758,592**	**14,737,842**	**979,250**	**7.12%**



NORTH BAY
ONTARIO · CANADA

Water & Wastewater
2026 Operating Budget

Wastewater

Wastewater Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT*

Costing Center(s): *SANITARY - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), SEWAGE TREATMENT PLANT - ADMIN, SEWAGE TREATMENT PLANT - OPERATIONS*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
PERSONNEL						
SALARIES & WAGES	1,431,497	1,377,628	1,670,279	1,765,050	94,771	5.67%
FRINGE BENEFITS	562,100	546,040	732,714	797,379	64,665	8.83%
PERSONNEL TOTAL	1,993,597	1,923,668	2,402,993	2,562,429	159,436	6.63%
GOODS & SERVICES						
MATERIALS - OPERATING EXPENSES	733,655	502,988	699,513	708,740	9,227	1.32%
FUEL	96,200	70,216	105,750	90,091	(15,659)	-14.81%
UTILITIES	476,142	336,515	486,174	474,867	(11,307)	-2.33%
ADMINISTRATION EXPENSES	192,216	186,194	195,586	209,814	14,228	7.27%
PROFESSIONAL FEES	4,689	317	1,290	1,290	0	0.00%
LEASES & RENTS	2,505	4,443	5,000	5,000	0	0.00%
MAINTENANCE EXPENSES	45,978	48,845	45,773	50,610	4,837	10.57%
CONTRACTS	333,278	222,921	439,231	470,161	30,930	7.04%
INSURANCE	373,209	418,023	416,809	463,347	46,538	11.17%
OTHER SERVICES	252,303	145,506	204,500	210,635	6,135	3.00%
GOODS & SERVICES TOTAL	2,510,175	1,935,968	2,599,626	2,684,555	84,929	3.27%
FINANCIAL EXPENSES						
FINANCING EXPENSES	1,403,137	1,414,113	2,033,501	1,444,921	(588,580)	-28.94%
FINANCIAL EXPENSES TOTAL	1,403,137	1,414,113	2,033,501	1,444,921	(588,580)	-28.94%
CAPITAL/RESERVE TRANSACTIONS						
CAPITAL PURCHASES	5,064	0	500	0	(500)	-100.00%
CAPITAL FINANCING	5,965,667	6,012,755	6,012,755	6,819,243	806,488	13.41%
TRANSFER TO RESERVES	25,108	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	5,995,839	6,012,755	6,013,255	6,819,243	805,988	13.40%
INTERNAL TRANSFERS						
INTERNAL TRANSFERS	1,390,411	1,178,541	1,466,166	1,613,469	147,303	10.05%
INTERNAL TRANSFERS TOTAL	1,390,411	1,178,541	1,466,166	1,613,469	147,303	10.05%
EXPENSE TOTAL	13,293,159	12,465,045	14,515,541	15,124,617	609,076	4.20%
REVENUE						
WATER & WASTEWATER RATES REVENUE	13,047,464	10,626,804	0	0	0	0.00%
LICENSES, PERMITS & FINES	18,987	28,786	30,000	35,000	5,000	16.67%
OTHER REVENUE	0	2,092	4,000	4,000	0	0.00%
TRANSFER FROM RESERVES	0	0	450,000	590,000	140,000	31.11%
GRANTS	5,380	0	4,375	0	(4,375)	-100.00%

Wastewater Report

Budget Year: 2026; YTD End Date: December 2025

Department(s): *Wastewater System*

Division(s): *SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT*

Costing Center(s): *SANITARY - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), SEWAGE TREATMENT PLANT - ADMIN, SEWAGE TREATMENT PLANT - OPERATIONS*

	2024 Actuals	2025 Actuals YTD	2025 Budget	2026 Council Review	Variance	Variance %
USER FEES/SERVICE CHARGES	221,327	240,986	247,500	245,000	(2,500)	-1.01%
REVENUE TOTAL	13,293,158	10,898,668	735,875	874,000	138,125	18.77%
GRAND TOTAL:	**1**	**1,566,377**	**13,779,666**	**14,250,617**	**470,951**	**3.42%**

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