

2026

# 2026 Draft Operating and Capital Budgets



Township of  
**Leeds** and the  
**Thousand Islands**



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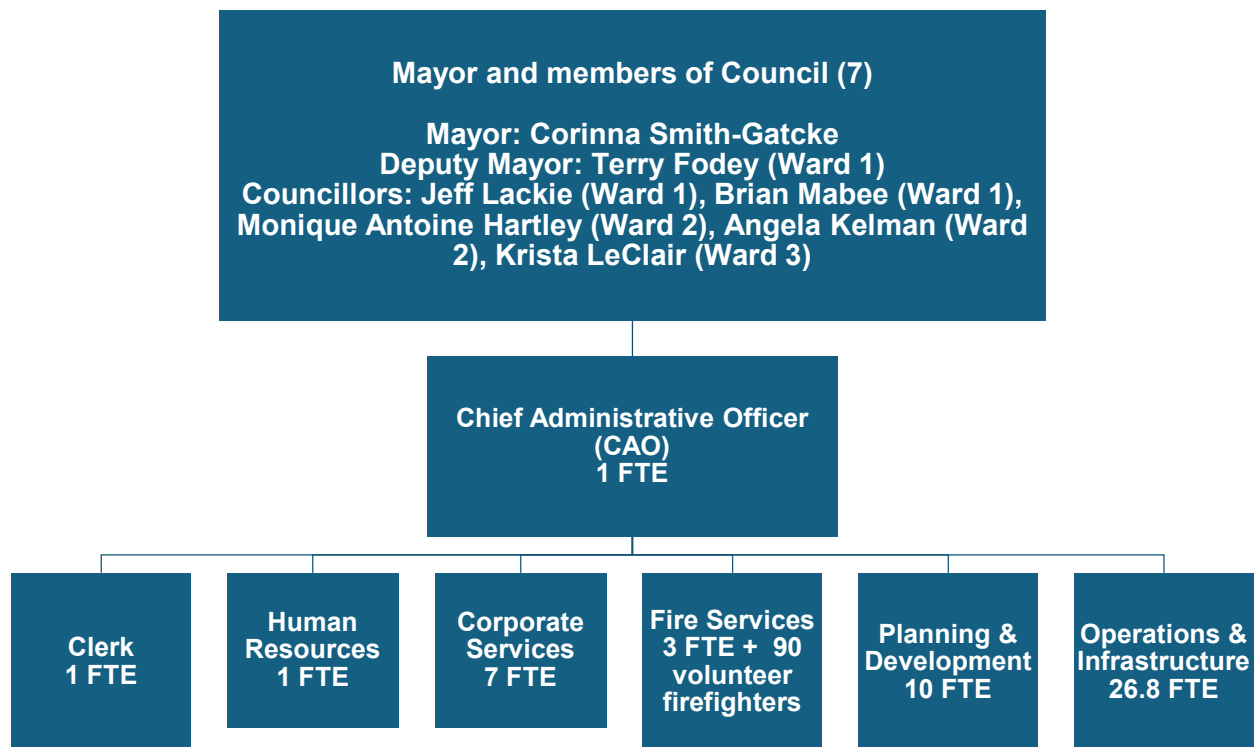


## 1. INTRODUCTION

### 1.1 ORGANIZATIONAL PROFILE

The Township of Leeds and the Thousand Islands (TLTI) is governed by seven members of Council, with the Mayor elected at-large, and six Councillors elected throughout three wards.

Under the current organizational structure, the Township's Chief Administrative Officer leads the six departments listed below and approximately 50 full-time equivalent (FTE) staff. In addition to the Township departments, there is a Library Board and Committees of Council.



As detailed throughout the budget document, services directly provided by the Township include, but are not limited to roads and sidewalks, stormwater management, recreational and community amenities, building inspection, by-law enforcement, residential and non-residential development management, infrastructure project management, and fire and emergency services.

Other public-facing services are administered through various agreements. These include but are not limited to policing (Ontario Provincial Police), conservation authority (Cataraqui Region Conservation Authority), and water & sewer (Ontario Clean Water Agency).

## 1.2 BUDGET DEVELOPMENT & SCOPE

The Township’s annual budget is a financial plan that forms the basis of financial decision making by:

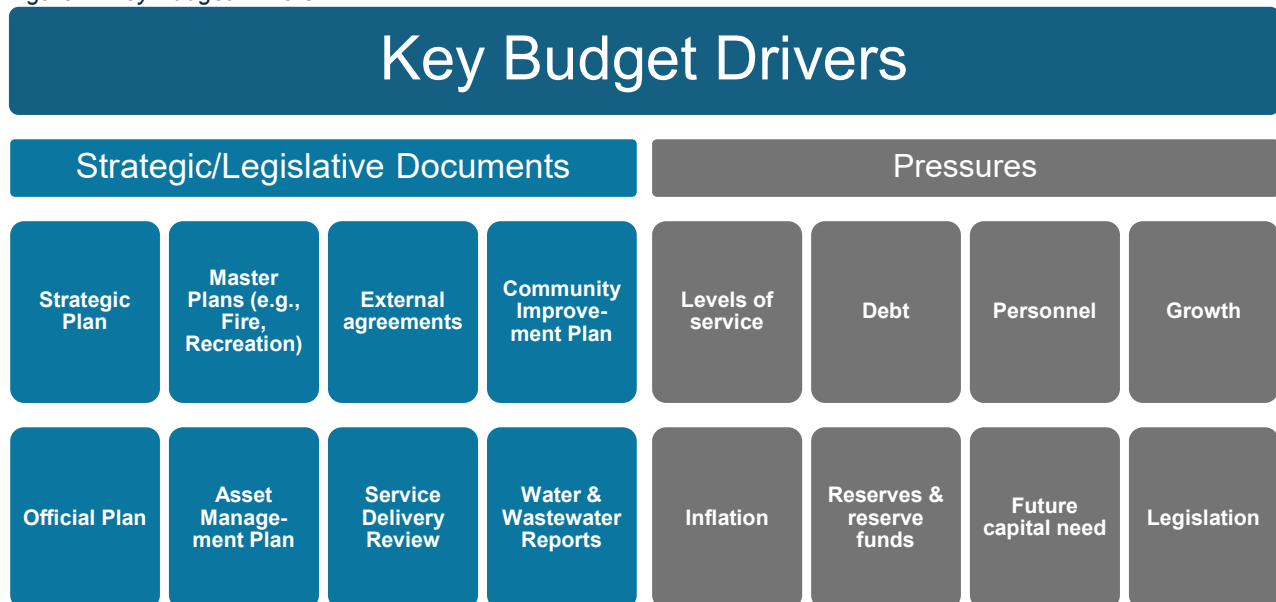
- Setting planned expenses and means of financing, and establishing spending limits on prioritized programs and services;
- Allowing for the measurement of progress both qualitatively and quantitatively; and
- Providing accountability to its ratepayers, partners, creditors, and upper levels of government.

### Key Drivers

Township staff and Council must balance the needs and wants of the community with legislative requirements and funding constraints. Although the Township has control over many factors when developing the budget, such as enhancement or reduction of service levels, there are also several factors to which the Township has little or no control. Such factors include the rate of inflation, reliance on other organizations and levels of governments, and various legislative standards that must be met. Both discretionary and non-discretionary spending is discussed in detail throughout this budget document.

Furthermore, the Township is required by provincial law to balance its operating and capital budgets each year. Simply put, the money raised must equal the money spent. To ensure a balanced budget, the Township can increase its revenues via property taxes and/or user fees or manage expenses through adapting or reducing the cost of programs and/or levels of services. The Township must also consider some key budget drivers, as illustrated in Figure 1, when prioritizing service levels and initiatives in the operating and capital budgets.

Figure 1: Key Budget Drivers



## Strategic Plan

Figure 2: Strategic Plan Pillars



The Strategic Plan was approved by Council in 2021, and established a plan for the community over a ten-year horizon.

The plan rests on four strategic pillars that set out the Township's key priorities. Each pillar is explained by a list of strategic initiatives that give effect to the pillar. Each initiative is complemented by tangible action items to support the Township in implementing the strategic priorities.

The Plan is important because it:

- Sets out the vision of the Township and catalogues the priorities and goals of the community.
- Acts as a guide for day-to-day decision making, and linking specific decisions back to the Plan can keep the municipality on the right course.
- Reporting on Plan commitments can be the anchor for performance measurement and tracking purposes.

The vision as stated in the plan is as follows:

*"The Township of Leeds and the Thousand Islands will be a future-oriented and progressive community, surrounded in natural beauty, true to its rural values where people, the economy, and nature flourish together."*

The mission as stated in the plan is as follows:

*"We operate, maintain and grow Leeds and the Thousand Islands, its services and assets, with a focus on sustainability, improvement and customer service."*

The annual draft budget has been developed with the Strategic Plan in mind. It is important to ensure internally imposed and externally legislated levels of service are met. Each departmental operating budget has an operating initiatives table to align newly proposed operating costs to the plan. The goal of incorporating the Strategic Plan into the budget binder is for staff and Council to have the tools necessary to prioritize competing initiatives and make decisions on service levels within the approved budget.

# 1. Introduction

## Scope

The purpose of this document is to present the draft proposed 2026 operating and capital budgets to Council and public for consideration. The structure of this document isolates the independent service areas listed below plus supplemental information in the Appendices that is referenced throughout this budget document.

Service Area	Draft Operating Budget	Draft Capital Budget
Tax Funded (Township-wide)	<p><b>Section 2:</b> Provides an overview of the tax funded operating budget and includes information on property taxes, debt, reserve funds, and other key revenues and expenses.</p> <p><b>Section 3:</b> Presented by department and division. Each department outlines the following:</p> <ul style="list-style-type: none"><li>• 2026 departmental initiatives with incremental budgetary impact. These are either permanent initiatives or special temporary projects that may propose an enhanced level of service; and</li><li>• Key operating changes from 2025 approved budget to retain status quo service levels.</li></ul>	<p><b>Section 4:</b> Provides an overview of the Township's current capital requirement, presented by asset class. Estimated carry-forward on previously approved capital projects.</p>
Utilities (Water & Wastewater)	<p><b>Section 5:</b> Provides an overview of the Utilities operating budget and includes information on user rates, reserve funds, and other key revenue and expenses.</p> <p>Outlines 2026 departmental initiatives and key operating changes from the 2025 approved budget to retain status quo levels of service.</p>	<p><b>Section 5:</b> Provides an overview of the Township's current capital requirement, segregated between water and wastewater, with estimated carry-forward on previously approved capital projects.</p>

# 2. TAX FUNDED OPERATING BUDGET – OVERVIEW

## 2.1 OVERVIEW

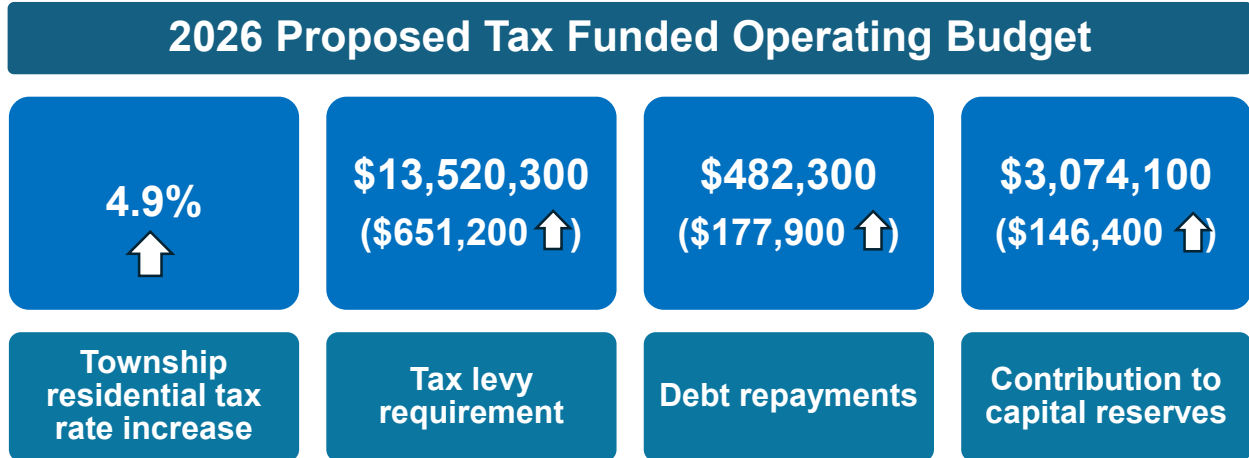


Table 1: Operating Budget by Department

	2026 Draft Budgeted Revenue (\$)	2026 Draft Budgeted Expenses (\$)	2026 Draft Net Budget (\$)
Taxation - Township (other than property taxes)	(100,000)	50,000	(50,000)
Casino & Reserve Fund Transfers	(875,000)	590,000	(285,000)
Capital Reserve Funds & Debt Servicing	(120,000)	3,483,300	3,363,300
Non-Departmental	(1,806,700)	645,200	(1,161,500)
Council	-	203,800	203,800
<b>Total Taxation and Non-Departmental</b>	<b>(2,901,700)</b>	<b>4,972,300</b>	<b>2,070,600</b>
CAO, Clerk & HR	(139,500)	887,600	748,100
Corporate Services	(620,800)	1,468,100	847,300
Fire Services	(193,500)	1,562,900	1,369,400
Planning & Development	(1,156,800)	1,667,000	510,200
Operations & Infrastructure	(854,300)	6,239,000	5,384,700
External Agencies	(128,500)	2,718,500	2,590,000
<b>Total Departmental</b>	<b>(3,093,400)</b>	<b>14,543,100</b>	<b>11,449,700</b>
<b>Draft Net Levy Requirement</b>	<b>(5,995,100)</b>	<b>19,515,400</b>	<b>13,520,300</b>

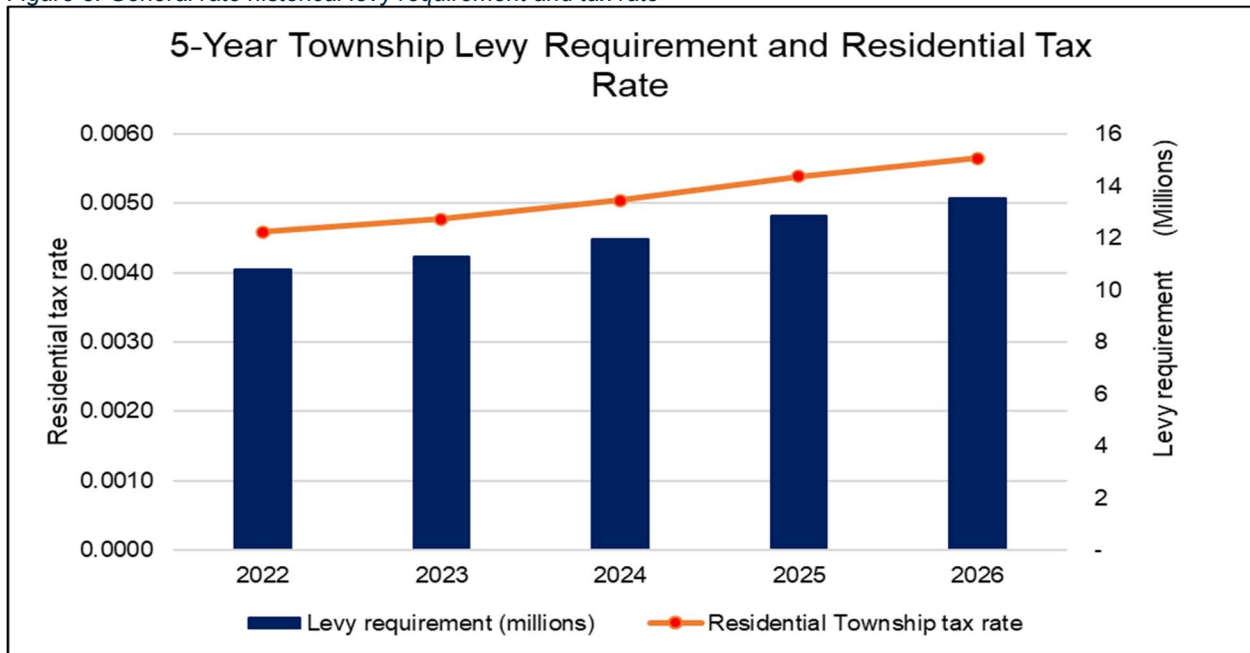
## 2. Tax Funded Operating Budget - Overview

The driving force behind the increase in the 2026 operating budget is the increase to the transfers to capital reserve funds, debt servicing, requisitions by external agencies, and increases in salary and benefits. The departmental budgets will be discussed in Section 3.

### 2.2 PROPERTY TAXES

The proposed 2026 operating budget results in a Township tax levy requirement of \$13,520,300. This is an increase from the 2025 levy requirement by \$651,200 or 5%. The 2026 levy requirement yields a Township residential rate increase of 4.9%, with the remaining increase attributed to growth in assessment. The Township's levy represents approximately 47% of a ratepayer's property tax bill. The remainder of the tax bill is requisitioned to fulfill the budgets set by the United Counties of Leeds and Grenville and the Province of Ontario for education.

Figure 3: General rate historical levy requirement and tax rate



The estimated tax rate increase is based on the assessment as provided by the Municipal Property Assessment Corporation (MPAC). MPAC continues to review properties during non-assessment update years as new homes are built, owners renovate, structures are demolished, and properties change use. Province-wide property reassessments continue to be deferred. The property assessment update was first frozen in 2021 as a response to the COVID-19 pandemic. 2026 represents the sixth year of frozen property assessment. As a result, existing property assessments for the 2026 property tax year will continue to be based on the current legislated valuation date of January 1, 2016.

The overall proposed residential tax rate in relation to the Township's services depends on property assessments and:

- The County rate increase (unknown at this time so left at 2025 rates)
- The Education rate remaining static (confirmed); and
- The overall proportion of property classes at which the ratio is set.

## 2. Tax Funded Operating Budget - Overview

The United Counties of Leeds and Grenville is responsible for setting the tax policy and tax ratios that the Township must follow. Until the County has presented and received approval from County Council, the tax ratios used to determine the Township's tax levy is an estimate. There are not expected to be any changes to the tax ratios in 2026. Table 2 reports the Township's historical levy requirements, Township tax rates, and overall tax rates (estimate 2026).

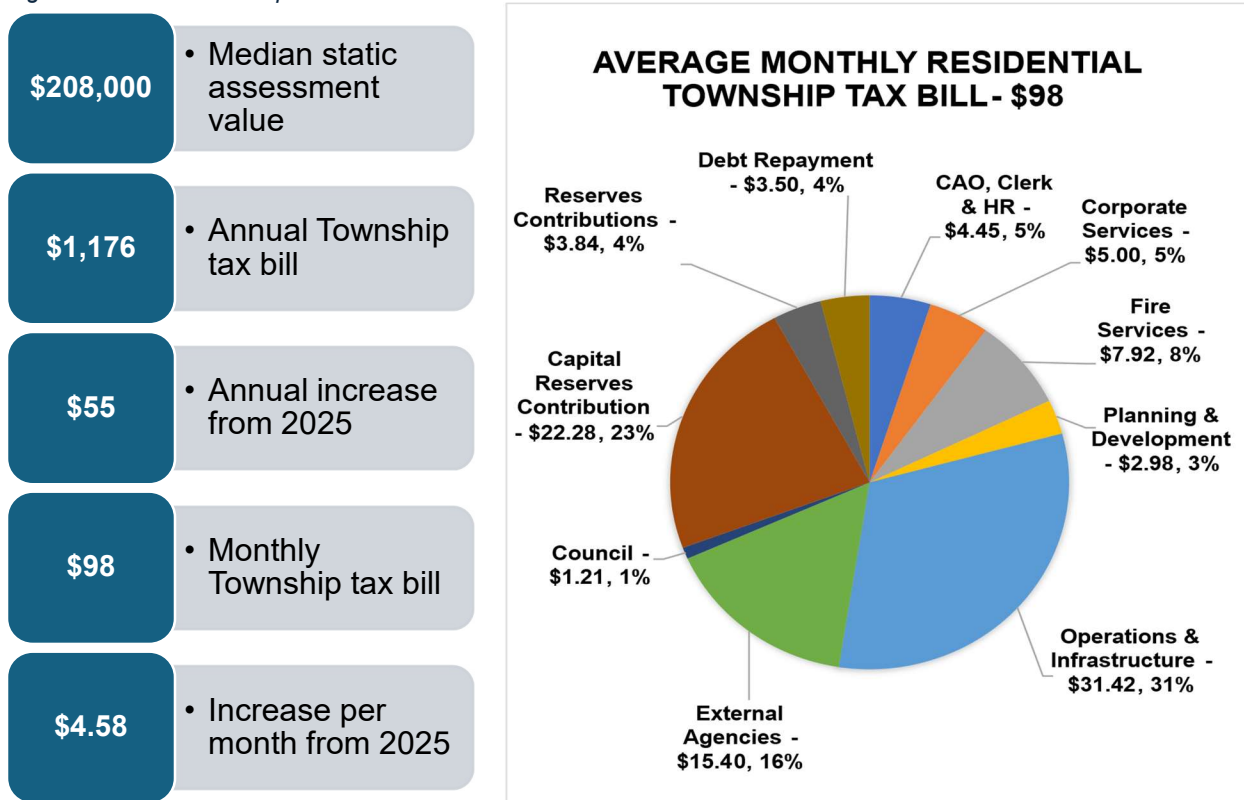
Table 2: Current and Historic Levy Requirement

	2022	2023	2024	2025	2026	Average annual increase
Levy requirement (\$)	10,779,400	11,276,000	11,974,400	12,869,100	13,520,300	548,200
Residential Township tax rate	0.00458810	0.00477906	0.00504751	0.00539115	0.00565325	
<b>Township tax rate increase</b>	<b>2.4%</b>	<b>4.2%</b>	<b>5.6%</b>	<b>6.8%</b>	<b>4.9%</b>	<b>4.8%</b>
Residential overall tax rate	0.00990118	0.01035201	0.01086874	0.01143148	0.01169358	
<b>Overall tax rate increase</b>	<b>2.0%</b>	<b>4.6%</b>	<b>5.0%</b>	<b>5.2%</b>	<b>2.3%</b>	<b>3.8%</b>

*N.B. With the County rates not yet set, the overall tax rate increase could be more or less than shown in Table 2*

Based on the median current value assessment as reported by MPAC, Figure 4 illustrates that the median residential taxpayer would pay \$1,176 annually to contribute to the Township's levy requirement. Table 3 on the next page discloses the Township's total current value assessments provided by MPAC for 2026.

Figure 4: 2026 Tax bill implications



## 2. Tax Funded Operating Budget - Overview

Table 3: Current and Historic Current Value Assessments

Property Class		2024 Current Value Assessment (\$)	2025 Current Value Assessment (\$)	2026 Current Value Assessment (\$)	Change
Residential	RT	2,061,283,389	2,075,687,288	2,081,652,988	5,965,700
Residential: Farmland 1	R1	14,300	14,300	14,300	-
Multi-Residential: Full	MT	1,733,000	1,770,000	1,770,000	-
Commercial: General	CM	1,432,000	1,432,000	1,417,669	(14,331)
Commercial: Full	CT	114,075,130	114,157,330	114,772,600	615,270
Commercial: Farmland 1	C1	83,000	83,000	83,000	-
Commercial: Excess Land	CU	1,037,100	1,037,100	1,037,100	-
Commercial: Vacant Land	CX	667,100	667,100	667,100	-
Industrial: Full	IT	5,762,788	3,101,870	2,748,300	(353,570)
Industrial: Excess Land	IU	164,000	164,000	164,000	-
Industrial: Vacant Land	IX	98,000	98,000	98,000	-
Aggregate Extraction: Full	VT	-	2,914,818	2,914,818	-
Farm: Full	FT	112,032,702	111,079,102	109,686,802	(1,392,300)
Pipeline: Full	PT	29,242,000	29,242,000	29,241,000	(1,000)
Management Forests: Full	TT	5,345,000	5,249,500	5,558,800	309,300
<b>Sub-Total: Levy</b>		<b>2,332,969,509</b>	<b>2,346,697,408</b>	<b>2,351,826,477</b>	<b>5,129,069</b>
<b>Payment in Lieu</b>					
Residential: Full	RF	29,337,000	29,391,000	29,391,000	-
Residential: General	RG	3,026,500	2,963,300	2,820,800	(142,500)
Residential: Full, Shared	RH	22,500	22,500	22,500	-
Commercial: Full	CF	2,313,000	2,313,000	2,313,000	-
Commercial: General	CG	20,101,000	20,101,000	19,941,331	(159,669)
Commercial: Full, Vacant Land	CY	23,000	23,000	23,000	-
Industrial: Full, Shared	IH	54,200	54,200	54,200	-
Industrial: Excess Land, Shared	IK	19,400	19,400	19,400	-
<b>Payments in Lieu - Taxable Tenants</b>					
Residential: Full	RP	260,600	260,600	260,600	-
Commercial: Full	CP	416,000	416,000	416,000	-
Landfill: Full	HF	104,400	104,400	104,400	-
<b>Sub-Total: Payment in Lieu</b>		<b>55,677,600</b>	<b>55,668,400</b>	<b>55,366,231</b>	<b>(302,169)</b>
Exempt		38,486,600	38,581,592	38,624,392	42,800
<b>Total</b>		<b>2,427,133,709</b>	<b>2,440,947,400</b>	<b>2,445,817,100</b>	<b>4,869,700</b>
<b>Change from prior year</b>					
		0.71%	0.57%	0.20%	

### 2.3 OTHER REVENUES

#### Casino Revenue and Government Grants/Funding

Revenue from the Ontario Lottery and Gaming Corporation (OLG) regarding casino revenues and provincial grants/funding make up an important contribution to balancing the operating budget.

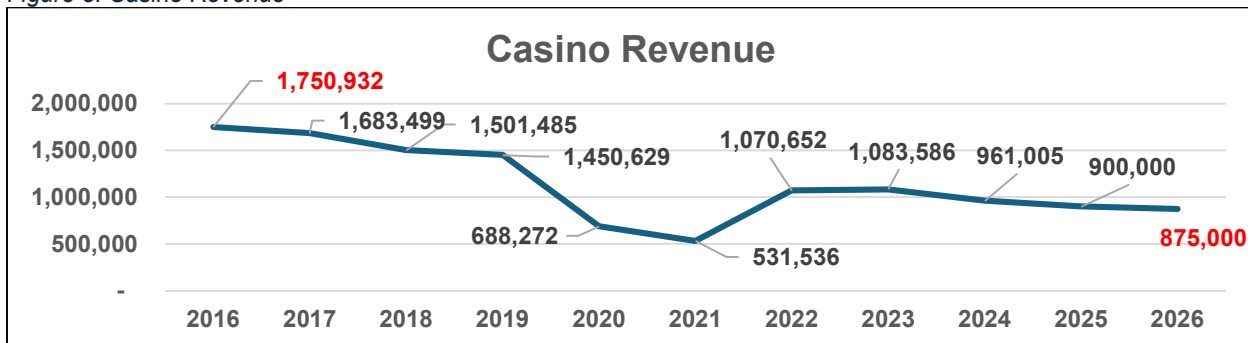
*Table 4: Casino and Government Grants/Funding*

	2026 Draft Budget (\$)	2025 Budget (\$)	\$ Change	Notes
Casino Revenue	875,000	950,000	(75,000)	1
Ontario Municipal Partnership Fund (OMPF)	1,151,500	1,068,100	83,400	
Ontario Community Infrastructure Fund (OCIF)	279,100	310,100	(31,000)	2
Canada Community Building Fund (CCBF)	321,100	321,100	-	2
Aggregate Resources Act	55,000	62,000	(7,000)	

**Notes:**  
 1 - Partially offset by contribution to Special Projects Reserve Fund  
 2 - Revenue is offset to contribution to obligatory reserve funds

The Casino revenue sharing agreement with the OLG, and the funding that has come with it, has been a valuable tool for the Township over the years to maintain a low tax rate, and fund capital projects with minimal debt incurred. Based on the decreased revenues experienced through the pandemic, it has been the practice through the last few budgets to transition the Casino funding to be tax rate neutral. Like the Ontario Community Infrastructure Fund (OCIF) or Canada Community Building Fund (CCBF) funding received, the Casino revenue will flow through the operating fund into the Special Projects Reserve Fund. The net budget impact in 2023 was \$700,000, decreasing to \$650,000 in 2024, \$625,000 in 2025, and proposed at \$600,000 for 2026. This consists of budgeted Casino revenue of \$875,000 (\$950,000 – 2025), offset partially by a transfer to the Special Projects Reserve Fund of \$275,000 (\$325,000 – 2025). The net budget impact of these two amounts is \$600,000, which is a \$25,000 decrease compared to the 2025 net budget amount of \$620,000. Over the coming years, the goal will be to continue to decrease the net budget impact, until such time that the Casino revenue 100% flows through operating into the reserve fund. This is an important goal to achieve, as Figure 5 illustrates the declining nature of Casino Revenue since a high in 2016 of \$1.75 million, to a post COVID rebound of \$1.1 million in 2022, to a projected \$875,000 in 2026.

*Figure 5: Casino Revenue*



## 2. Tax Funded Operating Budget - Overview

### From Reserve Funds

Reserve funds are an important source of funding in developing the proposed operating budget. They are utilized to rate stabilize and fund special projects. Staff have sought to leverage the use of reserve funds to keep the tax rate increase as minimal as possible. A summary of the Township's reserve and reserve funds are included in Appendix B – Reserve & Reserve Fund Continuity.

The proposed 2026 operating budget requires the withdrawal of \$1,133,500 from reserve funds as detailed in Table 5 to fund a variety of studies or one-time costs as listed in Table 6.

Table 5: Summary of reserve fund withdrawals

	2026 Draft Budget (\$)
<b>Discretionary Reserves - Other</b>	
Tax Stabilization Reserve Fund	313,900
Special Projects Reserve Fund	283,000
Election Reserve Fund	58,600
Community Grant Reserve Fund	125,000
Heritage Conservation & Celebration Grant Reserve Fund	10,000
Community Improvement Plan Reserve Fund	70,000
<b>Total Other</b>	<b>860,500</b>
<b>Discretionary Reserves - Specific Area of Business</b>	
Building Permit Reserve Fund	273,000
<b>Total</b>	<b>1,133,500</b>

Table 6: Detailed 2026 reserve fund withdrawals

Operating Cost	Tax Stabilization	Special Projects	Election	Community				Total (\$)
				Grant	Improvement Plan (CIP)	Heritage Cons.	Building Permit	
Election			58,600					58,600
Cemetery Grants Program				25,000				25,000
Community Grants Program				100,000				100,000
Doctor's Agreement		20,000						20,000
25th Anniversary Celebration		10,000						10,000
Wayfinding Signs Project		15,000						15,000
PEER Visioning Project		30,000						30,000
Volunteer Gala		10,000						10,000
Fire Comm. Risk Assessment		10,000						10,000
PTSD Training		8,000						8,000
CIP Initiatives					70,000			70,000
New Zoning By-Law		75,000						75,000
Heritage Incentive Program						10,000		10,000
Functional Review - Ivy Lea Rd.		30,000						30,000
Building Condition Assess.		75,000						75,000
New Debt Issuance	120,000							120,000
Blue Box Material Agreement	93,000							93,000
Operator/Leadhand	32,000							32,000
2026 OPP Contract	68,900							68,900
Building Division operations							273,000	273,000
<b>Total</b>	<b>313,900</b>	<b>283,000</b>	<b>58,600</b>	<b>125,000</b>	<b>70,000</b>	<b>10,000</b>	<b>273,000</b>	<b>1,133,500</b>

## 2. Tax Funded Operating Budget - Overview

The Tax Stabilization Reserve Fund is proposed to help smooth the annual tax rate increase due to several budget pressures faced in 2026. Table 7 provides the details of the proposed measures.

Table 7: 2026 Tax Stabilization Reserve Fund

Tax Stabilization Operating Cost	Budget Pressure	Phase in Period	2026		2027		2028	
			Net		Net		Tax Stab	Net Impact
			Tax Stab	Impact	Tax Stab	Impact		
Debt Issuance	179,500	3 years	120,000	59,500	60,000	60,000	-	60,000
Blue Box Material Agreement	140,000	3 years	93,000	47,000	46,500	46,500	-	46,500
Operator/Leadhand	64,100	2 years	32,000	32,100	-	32,000	-	-
2026 OPP Contract	190,900	1 year	68,900	122,000	-	-	-	-
	574,500		313,900	260,600	106,500	138,500	-	106,500

### Other Revenue

Outside of property taxes, Casino revenue, government grants/funding, and transfers from reserve funds, other revenue sources provide an integral contribution to the balanced general operating budget. The 2026 proposed operating budget requires approximately 16% of budgeted expenditures to be funded through other revenue sources. These other sources of revenue include items such as user fees and charges, third party agreements, administrative recoveries, and interest and penalty revenue. Significant other revenue items are listed in Table 8. Other revenue is outlined in more detail throughout the department subsections in Section 3.

Table 8: Other revenue

	Managing Division	Revenue Type	2026 Draft Budget (\$)
Livestock Awards	CAO, Clerk & HR	User Fees & Service Charges	25,000
Burial Permit Fees	CAO, Clerk & HR	User Fees & Service Charges	1,500
Deposit Interest Earned	Finance	Other Revenue	75,000
Penalty & Interest on Taxes	Finance	Other Revenue	286,000
Tax Certificates	Finance	User Fees & Service Charges	9,000
Fire Infraction Fines	Fire	User Fees & Service Charges	12,000
Course Registrations	Fire Training	User Fees & Service Charges	160,000
By-Law Fines	By-Law	User Fees & Service Charges	15,000
Planning Fees	Planning	User Fees & Service Charges	73,500
Building Permit Fees	Building	User Fees & Service Charges	600,000
Winter Control Contract	Winter Control	Other Revenue	40,000
Refuse Collection	Garbage Collection	User Fees & Service Charges	45,000
Waste Labels	Landfill Sites	User Fees & Service Charges	245,000
Recycling Revenue	Landfill Sites	User Fees & Service Charges	120,000
Registration Fees	Recreation	User Fees & Service Charges	22,500
Community Hall Rentals	Facilities	User Fees & Service Charges	24,000
Paramedic Rental Agreement	Facilities	User Fees & Service Charges	54,000
Marina Docking Fees	Parks	User Fees & Service Charges	18,000
Canteen Sales	Parks	Other Revenue	13,000

## 2. Tax Funded Operating Budget - Overview

### 2.4 EXPENSES

#### **Salaries and Benefits**

Salaries and benefits make up a significant portion of the total operating expenditures and will amount to a proposed \$6,742,100 in 2026. The proposed salary grid adjustment is 3% and the overall increase with benefits is 5.2%. The overall increase is attributed to the factors listed in Table 9.

Table 9: Net changes in salaries, honorariums, and benefits

	<b>Increase (\$)</b>
Annual wage adjustment and step changes	251,200
Overtime	11,000
Benefits (6%)	48,400
Volunteer firefighters	113,000
Temporary Election Assistant (note 1)	14,200
NEW student position (Recreation)	13,600
NEW Operator/Leadhand (incremental increase) (note 2)	64,100
2025 Temporary staffing expired	(182,400)
<b>Total net change in salaries, honorariums, and benefits</b>	<b>333,100</b>
Note 1: Temporary Election Assistant position to be funded through the Election Reserve Fund	
Note 2: Increase over current winter control contract	

In 2024, Council approved a non-union compensation review, the first completed since 2016. The review was in response to several pressures facing the Township including attraction of new candidates, retention of existing employees, as well as to ensure internal equity where jobs of equal or similar value are aligned within the same pay grades. The review was also completed to ensure the Township is compliant with the *Pay Equity Act – Ontario*. 2026 is the second budget year to include the approved recommendations of the compensation review. As noted above, salary grid adjustments are proposed at an increase of 3%, which is consistent with the union Collective Agreement that was ratified in 2025. There are two new permanent positions proposed for 2026, a summer student position, in the Recreation Division, as well as a 0.5 increase of FTE for the conversion of a winter control contract position to a full-time operator/leadhand position in Operations.

The benefits portion of the budget includes the employer portion of CPP, EI, and OMERS. This also includes the employer health and benefit program which provides coverage for life, long-term disability, dependent life, health, and dental benefits. Benefit costs have increased by 6% overall, driven by increases to health and long-term disability premiums of 10% and 12% respectively.

## 2. Tax Funded Operating Budget - Overview

### **Debt Repayment**

Total debt payments are budgeted based on existing debt held, which includes the new debt that was issued in 2025 for the construction of the new firehall. Based on the 2025 annual repayment limit (ARL), the Township is budgeted to use 12% (out of 100%) of the ARL as determined by the Ministry of Municipal Affairs and Housing. This limit is based on 25% of own-sourced revenues and is reported on the annual Financial Information Return (FIR).

In addition to new loan of \$6.5 million issued in 2025 for the new firehall, other existing debt consists of a loan related to the Fire Training Center (58%) and the Municipal Office and Garage (42%), with an outstanding balance of \$285,000 at the end of 2025. There is also the outstanding amount under the Ontario Tile Loan Program. Responsibility for the payment of principal and interest charges for tile drainage assistance loans has been assumed by individuals but flows through the Township.

*Table 10: Township budgeted debt*

	<b>2026 Draft Budget Principal &amp; Interest (\$)</b>
Fire Station #2	409,200
Fire Training Center	38,200
Municipal Office & Garage	27,700
Tile Loan Program	7,200
<b>Total Debt Principal &amp; Interest</b>	<b>482,300</b>

### **Contributions to Capital & Operating Reserve Funds**

Contributions to reserves/reserve funds has slightly decreased by \$69,100 from the 2025 budget, for a total of \$4,234,300 (\$4,303,400 – 2025).

### **Capital Reserve Funds**

The proposed 2026 operating budget includes significant increases to transfers to the capital reserve funds. This increase amounts to an additional \$146,400, or 5%, to the capital reserve funds in 2026. Staff recognize the importance of funding capital expenditures considering the significant capital work required in the coming years. The increase in 2026 transfers is lower (13%) than the capital financial plan presented to Council as part of the 2025 budget. This shortfall is proposed to be made up for with an allocation from Casino Revenues via the Special Projects Reserve Fund. Increases to these transfers will continue to be necessary for the next several years to one day achieve the goal of capital sustainability. This is explained more fully in Section 4 – Tax Funded Capital Budget.

## 2. Tax Funded Operating Budget - Overview

Table 11 summarizes the operating transfers to capital reserves proposed for 2026 compared to 2025.

Table 11: Summary of transfers to capital reserve funds

	2026 Draft Budget (\$)	2025 Budget (\$)	Change (\$)
<b>Discretionary Reserve Fund - Capital Funds</b>			
Buildings & Facilities	691,800	658,900	32,900
Bridges & Culverts	391,500	372,900	18,600
Fleet, Machinery & Equipment	1,305,400	1,243,200	62,200
Parks & Land Improvements	163,200	155,400	7,800
Road Network & Storm	522,200	497,300	24,900
<b>Total</b>	<b>3,074,100</b>	<b>2,927,700</b>	<b>146,400</b>

There is an additional operating transfer of \$30,000 into the Fleet, Machinery and Equipment reserve fund from the IT budget bringing the total balance to \$1,335,400.

The transfers to capital reserve funds also include budgeted obligatory operating flow throughs of \$600,200 (\$631,200 – 2025). This is the transfer of CCBF (formerly Federal Gas Tax) and OCIF revenue as previously discussed. These amounts flow in and out of the operating budget. The funding received is transferred to the respective reserve fund and withdrawals are made to fund capital projects based on Council approval of funding through the capital budget.

### Operating Reserve Funds

The proposed transfers to operating reserve funds have decreased in 2026 by \$184,500. This is summarized in Table 12.

Table 12: Summary of transfers to operating reserve funds

	2026 Draft Budget (\$)	2025 Budget (\$)	Change (\$)
<b>Discretionary Reserve Funds - Other</b>			
Election Reserve Fund	-	12,500	(12,500)
Community Grant Reserve Fund	125,000	125,000	-
Heritage Conservation Reserve Fund	10,000	10,000	-
Special Projects Reserve Fund	275,000	325,000	(50,000)
Landfill Obligations Reserve Fund	75,000	75,000	-
Tax Stabilization Reserve Fund	45,000	45,000	-
Tax Stabilization Reserve Fund - OPP	-	122,000	(122,000)
<b>Total</b>	<b>530,000</b>	<b>714,500</b>	<b>(184,500)</b>

## 2. Tax Funded Operating Budget - Overview

Changes to the operating reserve funds are the result of a variety of initiatives:

- Special Projects Reserve Fund - \$50,000 decrease to partially offset Casino revenue decrease of \$75,000, as previously discussed.
- Election Reserve Fund – \$12,500 decrease: 2026 is a municipal election year, therefore rather than contributing to, the Election Reserve Fund is being drawn down to fund the costs associated with the election.
- Tax Stabilization Reserve Fund - \$122,000 decrease: 2025 contribution was a one-time contribution because of the special relief measures brought on by the Province in response to the increase in the cost to provide police services through the OPP. \$68,900 of this one-time contribution is proposed to be utilized in 2026, leaving \$53,100 in the reserve fund for 2027.

A summary of the Township's reserves and reserve funds are included in Appendix B – Reserves & Reserve Funds Continuity Schedule.

### ***Other Expenses***

The operating budget is challenged by several non-discretionary budget pressures. In general, these non-discretionary pressures are incurred because of increases in requisitions imposed by third parties, including external agreements, and legislative requirements. Examples of third-party increases are most notable with insurance premiums increasing; OPP policing contract increasing \$190,900; CRCA requisition increasing \$10,700 and net library expenditures increasing \$44,600. The Township is also not immune to the inflationary pressures currently being experienced in society at large to maintain current levels of service.

Expenditures impacting the operating budget are discussed in more detail by department and division in Section 3.

Appendix A – Operating Budgets by Object Code provides a detailed break-down of the tax funded operating budget.



# **3. TAX FUNDED OPERATING BUDGET – DEPARTMENTAL**

### 3. Tax Funded Operating Budget - Departmental

	2026 Budgeted Revenue	2026 Budgeted Expense	2026 Net Budget	2025 Budgeted Revenue	2025 Budgeted Expense	2025 Net Budget	\$ Change In Net Budget	% Change In Net Budget
<b>Taxation and Non Departmental</b>								
Taxation - Township	(100,000)	50,000	(50,000)	(100,000)	50,000	(50,000)	-	0.0%
Casino & Reserve Transfers	(875,000)	590,000	(285,000)	(950,000)	635,000	(315,000)	30,000	-9.5%
Capital Reserves & Debt Servicing	(120,000)	3,483,300	3,363,300	-	3,157,400	3,157,400	205,900	6.5%
Non Departmental	(1,806,700)	645,200	(1,161,500)	(1,761,300)	676,200	(1,085,100)	(76,400)	7.0%
Council	-	203,800	203,800	-	190,200	190,200	13,600	7.2%
<b>Total Taxation and Non Departm</b>	<b>(2,901,700)</b>	<b>4,972,300</b>	<b>2,070,600</b>	<b>(2,811,300)</b>	<b>4,708,800</b>	<b>1,897,500</b>	<b>173,100</b>	<b>9.1%</b>
<b>CAO, Clerk &amp; HR</b>								
Election	(58,600)	113,800	55,200	-	15,000	15,000	40,200	268.0%
CAO, Clerk & HR	(30,800)	665,500	634,700	(5,500)	700,900	695,400	(60,700)	-8.7%
Health & Safety Committee	-	7,200	7,200	-	15,000	15,000	(7,800)	-52.0%
Emergency Preparedness	-	6,000	6,000	-	500	500	5,500	1100.0%
Livestock	(25,000)	27,500	2,500	(15,000)	17,000	2,000	500	25.0%
Fenceviewers	(100)	500	400	(100)	500	400	-	0.0%
Cemeteries	(25,000)	67,100	42,100	(25,000)	59,200	34,200	7,900	23.1%
<b>Total CAO, Clerk &amp; HR</b>	<b>(139,500)</b>	<b>887,600</b>	<b>748,100</b>	<b>(45,600)</b>	<b>808,100</b>	<b>762,500</b>	<b>(14,400)</b>	<b>-1.9%</b>
<b>Corporate Services</b>								
Finance	(428,600)	651,800	223,200	(448,300)	666,200	217,900	5,300	2.4%
Information Technology	-	348,800	348,800	-	314,500	314,500	34,300	10.9%
Communications	(10,000)	119,900	109,900	(10,000)	119,100	109,100	800	0.7%
Community Grants	(100,000)	100,000	-	(100,000)	100,000	-	-	-
Health Services	(20,000)	50,300	30,300	-	30,300	30,300	-	0.0%
Economic Development	(55,000)	190,100	135,100	(15,000)	158,800	143,800	(8,700)	-6.1%
Tile Drainage	(7,200)	7,200	-	(7,500)	7,500	-	-	-
<b>Total Corporate Services</b>	<b>(620,800)</b>	<b>1,468,100</b>	<b>847,300</b>	<b>(580,800)</b>	<b>1,396,400</b>	<b>815,600</b>	<b>31,700</b>	<b>3.9%</b>
<b>Fire Services</b>								
Fire	(33,500)	1,082,200	1,048,700	(58,400)	1,003,800	945,400	103,300	10.9%
Fire Prevention	-	130,000	130,000	-	123,600	123,600	6,400	5.2%
Fleet Maintenance	-	157,300	157,300	-	128,600	128,600	28,700	22.3%
Fire Training	(160,000)	193,400	33,400	(180,000)	229,400	49,400	(16,000)	-32.4%
<b>Total Fire Services</b>	<b>(193,500)</b>	<b>1,562,900</b>	<b>1,369,400</b>	<b>(238,400)</b>	<b>1,485,400</b>	<b>1,247,000</b>	<b>122,400</b>	<b>9.8%</b>
<b>Planning &amp; Development</b>								
By-Law	(18,500)	145,700	127,200	(31,000)	140,300	109,300	17,900	16.4%
Dogs	(5,300)	6,200	900	(5,300)	6,200	900	-	0.0%
Planning	(221,500)	588,400	366,900	(271,500)	623,400	351,900	15,000	4.3%
Committee of Adjustment	-	10,500	10,500	-	10,500	10,500	-	0.0%
Historical Committee	(10,000)	14,700	4,700	(10,000)	15,600	5,600	(900)	-16.1%
Building (Note 1)	(901,500)	901,500	-	(855,300)	855,300	-	-	-
<b>Total Planning &amp; Development</b>	<b>(1,156,800)</b>	<b>1,667,000</b>	<b>510,200</b>	<b>(1,173,100)</b>	<b>1,651,300</b>	<b>478,200</b>	<b>32,000</b>	<b>6.7%</b>
<b>Operations &amp; Infrastructure</b>								
Public Works	(75,000)	2,970,500	2,895,500	(15,000)	2,670,800	2,655,800	239,700	9.0%
Winter Control	(40,000)	403,400	363,400	(25,000)	627,400	602,400	(239,000)	-39.7%
Garbage Collection	(45,000)	45,000	-	(50,000)	50,000	-	-	-
Landfill Sites	(464,500)	1,152,300	687,800	(545,200)	1,124,300	579,100	108,700	18.8%
Source Water Protection	-	20,000	20,000	-	25,000	25,000	(5,000)	-20.0%
Municipal Drain	-	17,000	17,000	(50,000)	66,400	16,400	600	3.7%
Recreation	(22,500)	407,200	384,700	(30,000)	367,600	337,600	47,100	14.0%
Facilities	(165,800)	895,000	729,200	(225,800)	836,700	610,900	118,300	19.4%
Parks	(41,500)	328,600	287,100	(39,000)	345,400	306,400	(19,300)	-6.3%
<b>Total Operations &amp; Infrastructure</b>	<b>(854,300)</b>	<b>6,239,000</b>	<b>5,384,700</b>	<b>(980,000)</b>	<b>6,113,600</b>	<b>5,133,600</b>	<b>251,100</b>	<b>4.9%</b>
<b>External Agencies</b>								
Police	(82,900)	1,926,400	1,843,500	(14,000)	1,857,500	1,843,500	-	0.0%
CRCA	-	197,200	197,200	-	186,500	186,500	10,700	5.7%
Library	(45,600)	594,900	549,300	(37,800)	542,500	504,700	44,600	8.8%
<b>Total External Agencies</b>	<b>(128,500)</b>	<b>2,718,500</b>	<b>2,590,000</b>	<b>(51,800)</b>	<b>2,586,500</b>	<b>2,534,700</b>	<b>55,300</b>	<b>2.2%</b>
<b>TOTAL DEPARTMENTAL</b>	<b>(3,093,400)</b>	<b>14,543,100</b>	<b>11,449,700</b>	<b>(3,069,700)</b>	<b>14,041,300</b>	<b>10,971,600</b>	<b>478,100</b>	<b>4.4%</b>
<b>TOTAL PROPERTY TAX FUNDED</b>	<b>(5,995,100)</b>	<b>19,515,400</b>	<b>13,520,300</b>	<b>(5,881,000)</b>	<b>18,750,100</b>	<b>12,869,100</b>	<b>651,200</b>	<b>5.1%</b>

\*\*\*Note 1 - Building Division is self funded through permit fees and Building Stabilization Reserve Fund\*\*\*

### 3. Tax Funded Operating Budget - Departmental

### 3. TAX FUNDED OPERATING BUDGET – BY SEGMENT

	Taxation & Non - Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>											
User Fees & Service Charges	-	(28,400)	(25,600)	(174,500)	(718,800)	(544,300)	(1,300)	(1,492,900)	(1,650,000)	157,100	-9.5%
Government Grants	(1,806,700)	-	-	-	-	(5,000)	(34,300)	(1,846,000)	(1,844,800)	(1,200)	0.1%
Other Revenue	(975,000)	(27,500)	(410,200)	(1,000)	(10,000)	(75,000)	(24,000)	(1,522,700)	(1,547,500)	24,800	-1.6%
From Reserves/Reserve Funds	(120,000)	(83,600)	(185,000)	(18,000)	(428,000)	(230,000)	(68,900)	(1,133,500)	(838,700)	(294,800)	35.1%
<b>2026 Budgeted Revenue</b>	<b>(2,901,700)</b>	<b>(139,500)</b>	<b>(620,800)</b>	<b>(193,500)</b>	<b>(1,156,800)</b>	<b>(854,300)</b>	<b>(128,500)</b>	<b>(5,995,100)</b>	<b>(5,881,000)</b>	<b>(114,100)</b>	<b>1.9%</b>
<b>Expenses</b>											
Salaries, Benefits & Honorariums	160,900	550,000	884,800	878,200	1,234,500	2,586,100	447,600	6,742,100	6,409,000	333,100	5.2%
Debt Principal & Interest	409,200	-	7,200	38,200	-	27,700	-	482,300	304,400	177,900	58.4%
Insurance	-	98,300	8,600	87,000	105,500	392,400	5,400	697,200	690,500	6,700	1.0%
Utilities & Facility Maintenance	-	500	-	25,300	-	516,100	7,500	549,400	516,200	33,200	6.4%
Contracted Services, Consulting & Studies	190,000	65,500	165,300	11,000	120,000	1,097,000	2,132,100	3,780,900	3,452,400	328,500	9.5%
Materials, Supplies & Other Expenses	74,800	165,500	493,200	502,500	144,800	1,546,500	125,900	3,053,200	3,098,200	(45,000)	-1.5%
Transfer to Reserves/Reserve Funds	4,119,300	-	30,000	-	10,000	75,000	-	4,234,300	4,303,400	(69,100)	-1.6%
Internal Allocations	18,100	7,800	(121,000)	20,700	52,200	(1,800)	-	(24,000)	(24,000)	-	0.0%
<b>2026 Budgeted Expenses</b>	<b>4,972,300</b>	<b>887,600</b>	<b>1,468,100</b>	<b>1,562,900</b>	<b>1,667,000</b>	<b>6,239,000</b>	<b>2,718,500</b>	<b>19,515,400</b>	<b>18,750,100</b>	<b>765,300</b>	<b>4.1%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>2,070,600</b>	<b>748,100</b>	<b>847,300</b>	<b>1,369,400</b>	<b>510,200</b>	<b>5,384,700</b>	<b>2,590,000</b>	<b>13,520,300</b>	<b>12,869,100</b>	<b>651,200</b>	<b>5.1%</b>

### 3. Tax Funded Operating Budget - Departmental

## 3.1 TAXATION & NON-DEPARTMENTAL

### Overview

The Taxation and Non-Departmental section includes revenue and expenditures that relate to property taxes or those that are not necessarily specific to a certain department or division. Some significant revenue and expenditures are as follows:

- Property taxes, payments in lieu of taxes (PILT), supplementary taxes, and write-offs;
- Casino revenue and Government Grants (OMPF, CCBF, OCIF);
- Contributions to capital reserve funds and other reserve funds contributions;
- Debt principal and interest payments; and
- Council expenses.

The taxation and non-departmental net operating budget is proposed at \$2.1 million, which is an increase of 9% from the 2025 approved budget and represents 15% of the Township's total tax levy requirement. The draft operating budget for 2026 is summarized in Table 13 and Table 14.

Table 13: Taxation & Non-departmental – Draft operating budget by segment

	Taxation - Township	Casino & Reserve Transfers	Capital Reserves & Debt	Non - Dept.	Council	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>									
Government Grants	-	-	-	(1,806,700)	-	(1,806,700)	(1,761,300)	(45,400)	2.6%
Other Revenue	(100,000)	(875,000)	-	-	-	(975,000)	(1,050,000)	75,000	-7.1%
From Reserves/Reserve Funds	-	-	(120,000)	-	-	(120,000)	-	(120,000)	
<b>2026 Budgeted Revenue</b>	<b>(100,000)</b>	<b>(875,000)</b>	<b>(120,000)</b>	<b>(1,806,700)</b>	<b>-</b>	<b>(2,901,700)</b>	<b>(2,811,300)</b>	<b>(90,400)</b>	<b>3.2%</b>
<b>Expenses</b>									
Salaries, Benefits & Honorariums	-	-	-	-	160,900	160,900	157,300	3,600	2.3%
Debt Principal & Interest	-	-	409,200	-	-	409,200	229,700	179,500	78.1%
Contracted Services, Consulting & Studies	-	190,000	-	-	-	190,000	185,000	5,000	2.7%
Materials, Supplies & Other Expenses	50,000	-	-	-	24,800	74,800	64,800	10,000	15.4%
Transfer to Reserves/Reserve Funds	-	400,000	3,074,100	645,200	-	4,119,300	4,053,900	65,400	1.6%
Internal Allocations	-	-	-	-	18,100	18,100	18,100	-	0.0%
<b>2026 Budgeted Expenses</b>	<b>50,000</b>	<b>590,000</b>	<b>3,483,300</b>	<b>645,200</b>	<b>203,800</b>	<b>4,972,300</b>	<b>4,708,800</b>	<b>263,500</b>	<b>5.6%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>(50,000)</b>	<b>(285,000)</b>	<b>3,363,300</b>	<b>(1,161,500)</b>	<b>203,800</b>	<b>2,070,600</b>	<b>1,897,500</b>	<b>173,100</b>	<b>9.1%</b>

### 3. Tax Funded Operating Budget - Departmental

Table 14: Taxation & Non-departmental – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Taxation - Township	50,000	(50,000)	50,000	(50,000)	-	0.0%
Caino & Reserve Transfers	590,000	(285,000)	635,000	(315,000)	30,000	-9.5%
Capital Reserves & Debt	3,483,300	3,363,300	3,157,400	3,157,400	205,900	6.5%
Non-Departmental	645,200	(1,161,500)	676,200	(1,085,100)	(76,400)	7.0%
Council	203,800	203,800	190,200	190,200	13,600	7.2%
<b>Total Taxation &amp; Non-Departmental</b>	<b>4,972,300</b>	<b>2,070,600</b>	<b>4,708,800</b>	<b>1,897,500</b>	<b>173,100</b>	<b>9.1%</b>

### Budget Highlights

Key operating changes from 2025 approved budget		
↑	\$120,000	Contribution from Tax Stabilization reserve fund (revenue)
↓	\$75,000	Casino Revenue (revenue)
↓	\$50,000	Contribution to Special Projects reserve fund (expense)
↑	\$146,400	Contribution to Capital reserve funds (expense)
↑	\$179,500	Debt repayment (expense)
↓	\$31,000	Ontario Community Infrastructure Fund (revenue)
↑	\$83,400	Ontario Municipal Partnership Fund grant (OMPF) (revenue)
↑	\$5,000	Casino tax levy transfer to Gananoque (expense)

### Key revenue & operating expenses

\$875,000 Casino Revenue	\$1,151,500 OMPF Grant revenue	\$3,074,100 Capital reserve funds contribution	\$125,000 Grant reserve fund contribution	\$45,000 Tax Stabilization reserve contribution
\$409,200 Debt Repayment (Firehall #2)	\$275,000 Special Projects reserve fund contribution	\$190,000 Casino tax levy transfer to Gananoque	\$321,100 CCBF grant *trf to reserve fund	\$279,100 OCIF grant *trf. to reserve fund

### 3. Tax Funded Operating Budget - Departmental

## 3.2 CAO, CLERK & HUMAN RESOURCES

### Overview

The CAO, Clerk and Human Resources Department's net operating budget is proposed at \$748,100, which is a decrease of 2% from the 2025 approved budget and represents 6% of the Township's total tax levy requirement. The Department's 2026 draft operating budget is summarized by segment in Table 15.

Table 15: CAO, Clerk & Human Resources – Draft operating budget by segment

	Election	CAO, Clerk & HR	Health & Safety Committee	Emerg. Prepared - ness	Livestock	Fence - viewers	Cemeteries	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>											
User Fees & Service Charges	-	(3,300)	-	-	(25,000)	(100)	-	(28,400)	(20,600)	(7,800)	37.9%
Other Revenue	-	(27,500)	-	-	-	-	-	(27,500)	-	(27,500)	
From Reserves/Reserve Funds	(58,600)	-	-	-	-	-	(25,000)	(83,600)	(25,000)	(58,600)	234.4%
<b>2026 Budgeted Revenue</b>	<b>(58,600)</b>	<b>(30,800)</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>(100)</b>	<b>(25,000)</b>	<b>(139,500)</b>	<b>(45,600)</b>	<b>(93,900)</b>	<b>205.9%</b>
<b>Expenses</b>											
Salaries, Benefits & Honorariums	56,900	476,400	-	-	-	-	16,700	550,000	524,000	26,000	5.0%
Insurance	-	87,900	-	-	-	-	10,400	98,300	93,100	5,200	5.6%
Utilities & Facility Maintenance	-	500	-	-	-	-	500	500	2,000	(1,500)	-75.0%
Contracted Services, Consulting & Studies	-	50,500	-	-	-	-	15,000	65,500	58,400	7,100	12.2%
Materials, Supplies & Other Expenses	56,900	42,400	7,200	6,000	27,500	500	25,000	165,500	110,300	55,200	50.0%
Transfer to Reserves/Reserve Funds	-	-	-	-	-	-	-	-	12,500	(12,500)	-100.0%
Internal Allocations	-	7,800	-	-	-	-	-	7,800	7,800	-	0.0%
<b>2026 Budgeted Expenses</b>	<b>113,800</b>	<b>665,500</b>	<b>7,200</b>	<b>6,000</b>	<b>27,500</b>	<b>500</b>	<b>67,100</b>	<b>887,600</b>	<b>808,100</b>	<b>79,500</b>	<b>9.8%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>55,200</b>	<b>634,700</b>	<b>7,200</b>	<b>6,000</b>	<b>2,500</b>	<b>400</b>	<b>42,100</b>	<b>748,100</b>	<b>762,500</b>	<b>(14,400)</b>	<b>-1.9%</b>

### 3. Tax Funded Operating Budget - Departmental

#### Core Services

- Chief Administrative Officer
- Legislative support
- Council meetings, agendas, minutes, and by-laws
- Records management
- Commissioner services, licensing
- Election management
- Cemeteries management
- Labour relations
- HR policy administration
- Recruitment and selection
- Employee engagement and recognition
- Health, safety, wellness

#### Strategic Alignment

Table 16: CAO, Clerk & Human Resources – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2026	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
Corporate review/update of HR policies and practices including training, performance management, policy manual, and employee records	WSIB Incentive Program – review and update of HR policies and procedures	\$27,500 – rebate revenue
<b>Delivering Effective and Accountable Government</b>	<b>Enhance customer service experience</b>	
Regular staff training	Community Emergency Manager Coordinator (CEMC) training	\$5,000
<b>Delivering Effective and Accountable Government</b>	<b>Advocate for the community</b>	
Foster relationships within all levels of government, municipal associations and stakeholder groups to advance the interests of the Township and its residents	Election Assistant – new temporary staff position	\$14,200 – proposed to be funded by Election reserve fund

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

Table 17: CAO, Clerk & Human Resources – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Election	113,800	55,200	15,000	15,000	40,200	268.0%
CAO, Clerk & HR	665,500	634,700	700,900	695,400	(60,700)	-8.7%
Healthy & Safety Committee	7,200	7,200	15,000	15,000	(7,800)	-52.0%
Emergency Preparedness	6,000	6,000	500	500	5,500	1100.0%
Livestock	27,500	2,500	17,000	2,000	500	25.0%
Fenceviewers	500	400	500	400	-	0.0%
Cemeteries	67,100	42,100	59,200	34,200	7,900	23.1%
<b>Total CAO, Clerk &amp; HR</b>	<b>887,600</b>	<b>748,100</b>	<b>808,100</b>	<b>762,500</b>	<b>(14,400)</b>	<b>-1.9%</b>

Key operating changes from 2025 approved budget			Key operating revenue & expenses	
↓	\$2,500	Burial permit fees (revenue)	\$25,000	Cemetery Grant Program
↑	\$5,200	Insurance (expense)	\$98,300	Insurance
↓	\$7,000	CAO contingency (expense)	\$25,000	Training and development
↓	\$7,000	Training and development (Health and Safety) (expense)	\$40,000	Solicitors
↑	\$13,100	Election expenses (Non-staffing increase over 2022) (expense)	\$17,500	Contracted services
↑	\$5,000	Solicitors (Cemeteries) (expense)	\$25,000	Livestock kills
↑	\$2,500	Contracted services (Cemeteries) (expense)		
↑	\$10,000	Livestock kills (revenue/expense)		

### 3. Tax Funded Operating Budget - Departmental

## 3.3 CORPORATE SERVICES

### Overview

The Corporate Services Department consists of three main divisions: Finance, Information Technology, and Communications & Community Engagement. Corporate Services' net operating budget is proposed at \$847,300, which is an increase of 4% from the 2025 approved budget and represents 6% of the Township's total tax levy requirement. The Department's 2026 draft operating budget is summarized by segment in Table 18.

Table 18: Corporate Services – Draft operating budget by segment

	Information Finance	Technology	Comm- unications	Community Grants	Health Services	Economic Dvlpment.	Tile Drainage	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>											
User Fees & Service Charges	(25,600)	-	-	-	-	-	-	(25,600)	(23,300)	(2,300)	9.9%
Other Revenue	(403,000)	-	-	-	-	-	(7,200)	(410,200)	(402,500)	(7,700)	1.9%
From Reserves/Reserve Funds	-	-	(10,000)	(100,000)	(20,000)	(55,000)	-	(185,000)	(155,000)	(30,000)	19.4%
<b>2026 Budgeted Revenue</b>	<b>(428,600)</b>	<b>-</b>	<b>(10,000)</b>	<b>(100,000)</b>	<b>(20,000)</b>	<b>(55,000)</b>	<b>(7,200)</b>	<b>(620,800)</b>	<b>(580,800)</b>	<b>(40,000)</b>	<b>6.9%</b>
<b>Expenses</b>											
Salaries, Benefits & Honorariums	566,700	169,900	74,100	-	-	74,100	-	884,800	852,500	32,300	3.8%
Debt Principal & Interest	-	-	-	-	-	-	7,200	7,200	7,500	(300)	-4.0%
Insurance	-	8,600	-	-	-	-	-	8,600	9,000	(400)	-4.4%
Contracted Services, Consulting & Studies	24,500	108,800	-	-	-	32,000	-	165,300	167,500	(2,200)	-1.3%
Materials, Supplies & Other Expenses	80,700	135,000	43,200	100,000	50,300	84,000	-	493,200	455,400	37,800	8.3%
Transfer to Reserves/Reserve Funds	-	30,000	-	-	-	-	-	30,000	30,000	-	0.0%
Internal Allocations	(20,100)	(103,500)	2,600	-	-	-	-	(121,000)	(125,500)	4,500	-3.6%
<b>2026 Budgeted Expenses</b>	<b>651,800</b>	<b>348,800</b>	<b>119,900</b>	<b>100,000</b>	<b>50,300</b>	<b>190,100</b>	<b>7,200</b>	<b>1,468,100</b>	<b>1,396,400</b>	<b>71,700</b>	<b>5.1%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>223,200</b>	<b>348,800</b>	<b>109,900</b>	<b>-</b>	<b>30,300</b>	<b>135,100</b>	<b>-</b>	<b>847,300</b>	<b>815,600</b>	<b>31,700</b>	<b>3.9%</b>

### 3. Tax Funded Operating Budget - Departmental

## Strategic Alignment

Table 19: Corporate Services – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2026	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Commit to asset management plan and prudent funding</b>	
Regular reporting on financial health	Complete Asset Management Plan update per O. Reg. 588/17: <ul style="list-style-type: none"> <li>2026 – annual update to Council</li> </ul>	In-house
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	Review and update of Reserve and Reserve Fund Policy	In-house
Develop and implement a corporate risk management strategy	Artificial Intelligence (AI) Pilot Project and Policy adoption	\$10,000 – included in software licencing budget in Information Technology
<b>Fostering Jobs and Economic Development</b>	<b>Promote economic development: Attraction, expansion and retention</b>	
Continue business outreach and support	Township wayfinding signs project	\$15,000 – proposed to be funded by Special Projects reserve fund
Foster partnerships with stakeholders	PEER working group visioning project	\$30,000 – proposed to be funded by Special Projects reserve fund
<b>Delivering Effective and Accountable Government</b>	<b>Invest in a communications strategy and capacity</b>	
Improve communications visibility and local identity	Township 25 <sup>th</sup> anniversary celebration initiatives	\$10,000 – proposed to be funded by Special Projects reserve fund
<b>Growing a Livable Community with Great Services</b>	<b>Preserve and promote heritage and culture</b>	
Support local events and initiatives to bring the community together	Volunteer Appreciation event	\$10,000 – proposed to be funded by the Special Projects reserve fund

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

Table 20: Corporate Services – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Finance	651,800	223,200	666,200	217,900	5,300	2.4%
Information Technology	348,800	348,800	314,500	314,500	34,300	10.9%
Communications	119,900	109,900	119,100	109,100	800	0.7%
Community Grants	100,000	-	100,000	-	-	
Health Services	50,300	30,300	30,300	30,300	-	0.0%
<b>Economic Development</b>						
Economic Development	61,200	46,200	67,800	52,800	(6,600)	-12.5%
Community Engagement	128,900	88,900	91,000	91,000	(2,100)	-2.3%
<b>Total Economic Development</b>	<b>190,100</b>	<b>135,100</b>	<b>158,800</b>	<b>143,800</b>	<b>(8,700)</b>	<b>-6.1%</b>
Tile Drainage	7,200	-	7,500	-	-	
<b>Total Corporate Services</b>	<b>1,468,100</b>	<b>847,300</b>	<b>1,396,400</b>	<b>815,600</b>	<b>31,700</b>	<b>3.9%</b>

### 3. Tax Funded Operating Budget - Departmental

## Finance

### Core Services

- Accounting and internal controls
- Internal and external reporting
- Property tax
- Utility billing
- Payroll & compensation administration
- Financial planning
- Asset management
- Customer service/reception
- Financial policy administration

### Key operating revenues & expenses

\$18,000  
Tax  
certificates  
& account  
charges  
(revenue)

\$75,000  
Deposit  
interest  
earned

\$286,000  
Penalty &  
interest on  
taxes  
(revenue)

\$20,000  
Office  
supplies &  
equipment

\$25,000  
Software  
licencing

\$24,500  
Annual  
independent  
audit

### Key operating changes from 2025 approved budget

↓	\$25,000	Deposit interest (revenue)
↑	\$36,000	Penalty and interest on taxes (revenue)
↓	\$5,000	Office supplies (expense)
↑	\$2,100	Software licencing (expense)
↓	\$5,000	Postage (expense)
↓	\$4,000	Auditors (expense)

# 3. Tax Funded Operating Budget - Departmental

## Information Technology

### Core Services

- Applications management
- Security management
- IT infrastructure management
- Geotechnical Information Services (GIS) support
- End user technical support
- New IT initiatives
- IT policy administration

### Key operating expenses

\$110,500  
Software

\$108,800  
Consultants &  
contracted  
services

\$30,000  
Contribution to  
Reserve Fund -  
Machinery &  
Equipment

\$8,600  
Cyber  
Insurance

\$103,500  
Internal  
allocation  
recovery

### Key operating changes from 2025 approved budget

↑	\$15,300	Software licencing (expense)
↓	\$400	Cyber insurance (expense)
↑	\$5,800	Consultants and contracted services (expense)
↑	\$3,800	Telephone (expense)
↑	\$2,000	Supplies and equipment (expense)

### 3. Tax Funded Operating Budget - Departmental

## Communications & Community Engagement

### Core Services

- Internal and external communications
- Community engagement
- Website and social media management
- Foster and manage partnerships with community stakeholders
- Special events administration and PEER group staff resource
- Coordinate and support Township and third-party events
- Promote Township and support tourism initiatives
- Administer community grants program and youth bursary

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Communications	119,900	109,900	119,100	109,100	800	0.7%
Community Grants	100,000	-	100,000	-	-	
Health Services	50,300	30,300	30,300	30,300	-	0.0%
<b>Economic Development</b>						
Economic Development	61,200	46,200	67,800	52,800	(6,600)	-12.5%
Community Engagement	128,900	88,900	91,000	91,000	(2,100)	-2.3%
<b>Total Economic Development</b>	<b>190,100</b>	<b>135,100</b>	<b>158,800</b>	<b>143,800</b>	<b>(8,700)</b>	<b>-6.1%</b>
<b>Total Communications &amp; Community Engagement</b>	<b>460,300</b>	<b>275,300</b>	<b>408,200</b>	<b>283,200</b>	<b>(7,900)</b>	<b>-2.8%</b>

### Key operating revenues & expenses

\$19,000  
Advertising in  
Communications

\$5,200  
Software licencing

\$100,000  
Community Grant  
Program

\$30,300  
Doctors' benefits  
program

\$12,000  
Programs and  
community initiatives

\$13,000  
Admin. fees  
community groups  
(PEER)

\$16,000  
Visitor Centre  
memorandum  
agreement

\$2,000  
Youth bursary

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2025 approved budget		
↑	\$1,000	Advertising (Communications) (expense)
↓	\$1,500	Postage (Communications) (expense)
↑	\$700	Software licencing (Communications) (expense)
↓	\$5,000	Advertising (Economic Development) (expense)
↓	\$2,000	Programs (Economic Development) (expense)
↓	\$3,000	Contracted services (Community Engagement) (expense)

## 3. Tax Funded Operating Budget - Departmental

### 3.4 FIRE SERVICES

#### Overview

The Fire Services Department offers a first line of emergency response. The Department operates out of four fire stations throughout the Township. In addition, the Department operates a regional training centre from the Lyndhurst fire station property.

The Fire Services' net operating budget is proposed at \$1.4 million, which is an increase of 10% from the 2025 approved budget and represents 10% of the Township's total tax levy requirement. The Department's 2026 draft operating budget is summarized by segment in Table 21.

Table 21: Fire Services – Draft operating budget by segment

	Fire	Fire Prevention	Fleet Maintenance	Fire Training	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>								
User Fees & Service Charges	(14,500)	-	-	(160,000)	(174,500)	(187,500)	13,000	-6.9%
Other Revenue	(1,000)	-	-	-	(1,000)	(1,000)	-	0.0%
From Reserves/Reserve Funds	(18,000)	-	-	-	(18,000)	(49,900)	31,900	-63.9%
<b>2026 Budgeted Revenue</b>	<b>(33,500)</b>	<b>-</b>	<b>-</b>	<b>(160,000)</b>	<b>(193,500)</b>	<b>(238,400)</b>	<b>44,900</b>	<b>-18.8%</b>
<b>Expenses</b>								
Salaries, Benefits & Honorariums	726,100	115,400	2,300	34,400	878,200	795,900	82,300	10.3%
Debt Principal & Interest	-	-	-	38,200	38,200	39,000	(800)	-2.1%
Insurance	85,500	-	-	1,500	87,000	86,400	600	0.7%
Utilities & Facility Maintenance	-	-	-	25,300	25,300	23,200	2,100	9.1%
Contracted Services, Consulting & Studies	11,000	-	-	-	11,000	49,000	(38,000)	-77.6%
Materials, Supplies & Other Expenses	238,900	14,600	155,000	94,000	502,500	471,200	31,300	6.6%
Internal Allocations	20,700	-	-	-	20,700	20,700	-	0.0%
<b>2026 Budgeted Expenses</b>	<b>1,082,200</b>	<b>130,000</b>	<b>157,300</b>	<b>193,400</b>	<b>1,562,900</b>	<b>1,485,400</b>	<b>77,500</b>	<b>5.2%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>1,048,700</b>	<b>130,000</b>	<b>157,300</b>	<b>33,400</b>	<b>1,369,400</b>	<b>1,247,000</b>	<b>122,400</b>	<b>9.8%</b>

#### Core Services

- Emergency planning
- Annual compliance & reporting
- Fire prevention, education, and training
- Maintenance and testing of fire fleet & facilities
- Emergency accident response
- Emergency medical response
- Fire code inspections
- Administration and operation of regional fire training centre

### 3. Tax Funded Operating Budget - Departmental

## Strategic Alignment

Table 22: Fire Services – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVES	
Action Item	Initiatives for 2026	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	Updating standard operating guidelines for Fire Services	In-house
<b>Growing a Livable Community with Great Services</b>	<b>Enhance community safety and well being</b>	
Support fire services activities on prevention, recruitment, retention and recognition	Fire Community Risk Assessment	\$10,000 – proposed to be funded by special projects reserve fund
	PTSD Training – Resilient Minds	\$8,000 – proposed to be funded by special projects reserve fund

## Budget Highlights

Table 23: Fire Services – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Fire</b>	<b>1,082,200</b>	<b>1,048,700</b>	<b>1,003,800</b>	<b>945,400</b>	<b>103,300</b>	<b>10.9%</b>
Fire Prevention	130,000	130,000	123,600	123,600	6,400	5.2%
Fleet Maintenance	157,300	157,300	128,600	128,600	28,700	22.3%
Fire Training	193,400	33,400	229,400	49,400	(16,000)	-32.4%
<b>Total Fire Services</b>	<b>1,562,900</b>	<b>1,369,400</b>	<b>1,485,400</b>	<b>1,247,000</b>	<b>122,400</b>	<b>9.8%</b>

### Key operating revenues & expenses

\$486,000  
Volunteer firefighter salaries

\$78,000  
Training and development

\$87,000  
Insurance

\$19,000  
Turn out gear cleaning

\$80,000  
Protective equipment & tools

\$155,000  
Fuel & fleet maintenance

### 3. Tax Funded Operating Budget - Departmental

#### Key operating changes from 2025 approved budget

↑	\$7,000	Fire infraction fines (revenue)
↑	\$113,000	Volunteer firefighter salary (expense)
↓	\$38,000	Front of Young service agreement (expense)
↑	\$13,000	Training and development (expense)
↑	\$5,000	Protective equipment (expense)
↑	\$7,000	Fuel (expense)
↑	\$30,000	Fleet maintenance (expense)

#### Fire Training Centre

The Fire Services Department operates the regional training centre. The centre offers fire prevention, NFPA Certification and Skills and Tactics training. The centre's 2026 draft operating budget with comparison to 2025's budget and 2025 (YTD) and 2024 actual, is summarized in Table 24.

Table 24: Fire Training Centre – Draft operating budget

	2026 Budget (\$)	2025 Budget (\$)	2025 YTD Actual (Oct) (\$)	2024 Actual (\$)
<b>Revenue</b>				
Course Registrations	(160,000)	(180,000)	(128,766)	(184,020)
<b>Total Revenue</b>	<b>(160,000)</b>	<b>(180,000)</b>	<b>(128,766)</b>	<b>(184,020)</b>
<b>Expenses</b>				
Salaries & Benefits	34,400	66,500	23,277	60,802
Debt Principal & Interest	38,200	39,000	32,071	39,183
Insurance	1,500	1,500	1,462	1,336
Utilities	9,800	8,200	8,226	6,999
Office Supplies	2,500	2,000	2,068	1,272
Training & Development	2,600	2,600	36	3,028
Advertising	500	1,500	-	255
Meals	18,400	20,000	20,787	19,582
Supplies	10,000	11,400	7,958	10,854
Instructor Fees	60,000	61,700	57,608	59,928
Building & Grounds Maintenance	15,500	15,000	10,782	15,029
<b>Total Expenses</b>	<b>193,400</b>	<b>229,400</b>	<b>164,275</b>	<b>218,268</b>
<b>Net expense</b>	<b>33,400</b>	<b>49,400</b>	<b>35,509</b>	<b>34,248</b>

### 3. Tax Funded Operating Budget - Departmental

## 3.5 PLANNING & DEVELOPMENT

### Overview

The Planning & Development Department consists of By-Law Enforcement Services, the Planning Division, and the Building Division. Planning and Development's net operating budget is proposed at \$510,200, which is an increase of 6% from the 2025 approved budget and represents 4% of the Township's total tax levy requirement. The Department's 2026 draft operating budget is summarized by segment in Table 25.

Table 25: Planning & Development – Draft operating budget by segment

	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>										
User Fees & Service Charges	(18,500)	(5,300)	(73,500)	-	-	(628,500)	(725,800)	(753,800)	28,000	-3.7%
Other Revenue	-	-	(3,000)	-	-	-	(3,000)	(3,000)	-	0.0%
From Reserves/Reserve Funds	-	-	(145,000)	-	(10,000)	(273,000)	(428,000)	(416,300)	(11,700)	2.8%
<b>2026 Budgeted Revenue</b>	<b>(18,500)</b>	<b>(5,300)</b>	<b>(221,500)</b>	<b>-</b>	<b>(10,000)</b>	<b>(901,500)</b>	<b>(1,156,800)</b>	<b>(1,173,100)</b>	<b>16,300</b>	<b>-1.4%</b>
<b>Expenses</b>										
Salaries, Benefits & Honorariums	131,600	-	405,200	5,500	-	692,200	1,234,500	1,164,400	70,100	6.0%
Debt Principal & Interest	-	-	-	-	-	-	-	-	-	-
Insurance	2,100	-	-	-	-	103,400	105,500	105,100	400	0.4%
Contracted Services, Consulting & Studies	6,000	6,000	88,000	-	-	20,000	120,000	122,000	(2,000)	-1.6%
Materials, Supplies & Other Expenses	3,400	200	84,800	5,000	4,700	46,700	144,800	190,800	(46,000)	-24.1%
Transfer to Reserves/Reserve Funds	-	-	-	-	10,000	-	10,000	10,000	-	0.0%
Internal Allocations	2,600	-	10,400	-	-	39,200	52,200	59,000	(6,800)	-11.5%
<b>2026 Budgeted Expenses</b>	<b>145,700</b>	<b>6,200</b>	<b>588,400</b>	<b>10,500</b>	<b>14,700</b>	<b>901,500</b>	<b>1,667,000</b>	<b>1,651,300</b>	<b>15,700</b>	<b>1.0%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>127,200</b>	<b>900</b>	<b>366,900</b>	<b>10,500</b>	<b>4,700</b>	<b>-</b>	<b>510,200</b>	<b>478,200</b>	<b>32,000</b>	<b>6.7%</b>

### 3. Tax Funded Operating Budget - Departmental

#### Core Services

- By-law enforcement and canine control
- Property standards
- Planning application review and approval
- Administration of planning and development documents such as the building by-law, official plan, and zoning by-law
- Oversees Committee of Adjustment
- Oversees Historical Committee, including heritage permits and grant review and approval
- Administration of Community Improvement Plan
- Building permit application review and approval
- Building inspections
- Building code and zoning enforcement

#### Strategic Alignment

Table 26: Planning & Development – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2026	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	New Zoning By-law and mapping to be consistent with Official Plan and planning policy changes	2026 - \$75,000 – proposed to be funded by the Special Projects Reserve Fund 2027 - \$75,000
	Public launch of new software for planning and building to standardize application review	Nil – acquired in 2024, installed and configured in 2025, public launch in 2026
<b>Delivering Effective and Accountable Government</b>	<b>Advocate for the community</b>	
Foster relationships within all levels of government, municipal associations and stakeholder groups to advance the interests of the Township and its residents	Community Improvement Plan initiatives funding	\$70,000 – proposed to be funded by the Community Improvement Plan Reserve Fund

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

Table 27: Planning & Development – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>By-Law</b>	<b>145,700</b>	<b>127,200</b>	<b>140,300</b>	<b>109,300</b>	<b>17,900</b>	<b>16.4%</b>
Dogs	6,200	900	6,200	900	-	0.0%
<b>Planning</b>						
Planning & Zoning	586,400	367,900	620,400	351,900	16,000	4.5%
Civic Addressing	2,000	(1,000)	3,000	-	(1,000)	
<b>Total Planning</b>	<b>588,400</b>	<b>366,900</b>	<b>623,400</b>	<b>351,900</b>	<b>15,000</b>	<b>4.3%</b>
<b>Committee of Adjustment</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>	<b>0.0%</b>
<b>Historical Committee</b>	<b>14,700</b>	<b>4,700</b>	<b>15,600</b>	<b>5,600</b>	<b>(900)</b>	<b>-16.1%</b>
<b>Building</b>	<b>901,500</b>	<b>-</b>	<b>855,300</b>	<b>-</b>	<b>-</b>	
<b>Total Planning &amp; Development</b>	<b>1,667,000</b>	<b>510,200</b>	<b>1,651,300</b>	<b>478,200</b>	<b>32,000</b>	<b>6.7%</b>

## By-Law, Planning, and Committees

### Key revenue & operating expenses

\$21,500 Fines levied through AMP by-law	\$6,000 Canine control (pound service)	\$10,000 Heritage incentive program	\$5,500 CoA honorarium	\$17,000 Amendment fees planning
\$5,000 Consent review fees	\$35,000 Minor variance fees	\$8,000 Site plan fees	\$3,000 Consultants - Planning	\$10,000 Solicitors - Planning

### Key operating changes from 2025 approved budget

↓	\$15,000	Fines through enforcement (revenue)
↓	\$3,000	Amendment fees (revenue)
↑	\$3,000	Site plan fees (revenue)
↓	\$2,000	Consultants (Planning) (expense)
↑	\$2,200	Advertising (Historical Committee) (expense)

### 3. Tax Funded Operating Budget - Departmental

#### Building Division

The Building Division is committed to administering and the enforcement of the Building Code and related legislation for new construction and development. The *Building Code Act* authorizes municipalities to charge fees for building permit applications and related activity. Such services should be self-funded through fees charged. Permit application fees should be set at an amount to achieve cost recovery to operate the Building Division. Therefore, the delivery of building services should not have an impact on the municipal budget, or tax levy requirement.

The Building Division budget includes both a computer maintenance internal allocation, \$12,900 (2025 - \$12,900), as well as an overhead cost allocation, \$26,300 (2025 - \$33,100) for the operation of the municipal office building. This results in a cost recovery in the municipal budget of \$39,200 (2025 - \$46,000).

The division's 2026 draft operating budget with comparison to 2025's budget and 2025 (YTD) and 2024 actual, is summarized by segment in Table 28.

Table 28: Building Division – Draft operating budget by segment

	2026 Budget (\$)	2025 Budget (\$)	2025 YTD Actual (Oct) (\$)	2024 Actual (\$)
<b>Revenue</b>				
User Fees & Service Charges	(628,500)	(644,000)	(529,040)	(471,543)
From Reserves/Reserve Funds	(273,000)	(211,300)	-	(345,418)
<b>Total Revenue</b>	<b>(901,500)</b>	<b>(855,300)</b>	<b>(529,040)</b>	<b>(816,961)</b>
<b>Expenses</b>				
Salaries, Benefits & Honorariums	692,200	644,200	460,986	589,556
Insurance	103,400	102,900	98,515	93,569
Contracted Services, Consulting & Studies	20,000	20,000	54,067	14,592
Materials, Supplies & Other Expenses	46,700	42,200	43,069	85,444
Internal Allocations	39,200	46,000	-	33,800
<b>Total Expenses</b>	<b>901,500</b>	<b>855,300</b>	<b>656,637</b>	<b>816,961</b>
<b>Net Expense</b>	<b>-</b>	<b>-</b>	<b>127,597</b>	<b>-</b>

#### Key operating revenue & expenses

\$600,000  
Permit fees

\$273,000  
Reserve  
Fund  
transfer to  
balance

\$15,100  
Software  
licencing

\$103,400  
Insurance

\$20,000  
Solicitors

\$9,000  
Training and  
development

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2025 approved budget		
↓	\$20,000	Permit fees (revenue)
↑	\$2,500	Building permit renewal fees (revenue)
↑	\$2,000	Work order letters (revenue)
↑	\$4,800	Software licencing costs (expense)
↑	\$2,000	Training and development (expense)

The 2026 draft budget includes a budgeted transfer of \$273,000 from the Building Permit Reserve Fund to balance the Building Division’s budget for 2026. The 2025 budget also proposed a withdrawal from the reserve fund, in the amount of \$211,300. Based on the year-to-date actuals for 2025, it is not expected that an amount of that much will be necessary to balance the 2025 budget. It’s important to note that the 2024 Financial Statements included the adoption of PS3400, which was a new accounting standard that differentiates between revenue transactions that include performance obligations. The adoption of this standard resulted in a portion of building permit fees, that in previous years were recognized at 100% at the time of being issued (received), being deferred, based on the permit status and what obligation had been reached. Therefore, in addition to the Building Permit Reserve Fund, there is additional deferred Building Permit revenue that is show on the Township’s Statement of Financial Position. Table 29 below summarizes the expected activity in the Building Reserve Fund and Building Permit Deferred Revenue in 2026.

Table 29: Building Permit Reserve Fund – 2026 projected balance

	Balance (\$)
<b>Estimated balance December 31, 2025</b>	
Building Permit Reserve Fund	56,500
Building Permit Deferred Revenue	296,000
<b>Total Estimated Balance</b>	<b>352,500</b>
Contribution to balance operating budget 2026	(273,000)
Deferred revenue recognized in 2026	(266,300)
Revenued deferred in 2026	259,200
<b>Estimated balance December 31, 2026</b>	<b>72,400</b>

A complete summary of the Township’s reserves and reserve funds are included in Appendix B – Reserves & Reserve Funds Continuity Schedule.

### 3. Tax Funded Operating Budget - Departmental

## 3.6 OPERATIONS & INFRASTRUCTURE

### Overview

The Operations & Infrastructure Department consists of six main divisions: public works and winter control, garbage collection and landfills, source water protection and municipal drain, recreation, facilities, and parks. The Operations & Infrastructure Department's net operating budget is proposed at \$5.4 million, which is an increase of 5% from the 2025 approved budget and represents 40% of the Township's total tax levy requirement. The Department's 2026 draft operating budget is summarized by segment in Table 30.

Table 30: Operations & Infrastructure – Draft operating budget by segment

	Public Works	Winter Control	Garbage Collection & Landfill Sites	Source Water Protection	Municipal Drain	Recreation	Facilities	Parks	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>												
User Fees & Service Charges	(3,000)	-	(416,500)	-	-	(22,500)	(78,800)	(23,500)	(544,300)	(670,500)	126,200	-18.8%
Government Grants	-	-	-	-	-	-	-	(5,000)	(5,000)	(55,000)	50,000	-90.9%
Other Revenue	(10,000)	(40,000)	-	-	-	-	(12,000)	(13,000)	(75,000)	(62,000)	(13,000)	21.0%
From Reserves/Reserve Funds	(62,000)	-	(93,000)	-	-	-	(75,000)	-	(230,000)	(192,500)	(37,500)	19.5%
<b>2026 Budgeted Revenue</b>	<b>(75,000)</b>	<b>(40,000)</b>	<b>(509,500)</b>	<b>-</b>	<b>-</b>	<b>(22,500)</b>	<b>(165,800)</b>	<b>(41,500)</b>	<b>(854,300)</b>	<b>(980,000)</b>	<b>125,700</b>	<b>-12.8%</b>
<b>Expenses</b>												
Salaries, Benefits & Honorariums	1,390,100	218,400	405,300	-	15,300	127,500	259,600	169,900	2,586,100	2,517,400	68,700	2.7%
Debt Principal & Interest	-	-	-	-	-	-	27,700	-	27,700	28,200	(500)	-1.8%
Insurance	186,600	-	12,300	-	-	32,100	99,000	62,400	392,400	391,400	1,000	0.3%
Utilities & Facility Maintenance	27,400	-	34,800	-	-	-	415,100	38,800	516,100	484,000	32,100	6.6%
Contracted Services, Consulting & Studies	195,000	-	615,000	20,000	-	172,000	75,000	20,000	1,097,000	942,000	155,000	16.5%
Materials, Supplies & Other Expenses	1,158,500	185,000	54,900	-	1,700	73,000	35,900	37,500	1,546,500	1,679,700	(133,200)	-7.9%
Transfer to Reserves/Reserve Funds	-	-	75,000	-	-	-	-	-	75,000	75,000	-	0.0%
Internal Allocations	12,900	-	-	-	-	2,600	(17,300)	-	(1,800)	(4,100)	2,300	-56.1%
<b>2026 Budgeted Expenses</b>	<b>2,970,500</b>	<b>403,400</b>	<b>1,197,300</b>	<b>20,000</b>	<b>17,000</b>	<b>407,200</b>	<b>895,000</b>	<b>328,600</b>	<b>6,239,000</b>	<b>6,113,600</b>	<b>125,400</b>	<b>2.1%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>2,895,500</b>	<b>363,400</b>	<b>687,800</b>	<b>20,000</b>	<b>17,000</b>	<b>384,700</b>	<b>729,200</b>	<b>287,100</b>	<b>5,384,700</b>	<b>5,133,600</b>	<b>251,100</b>	<b>4.9%</b>

### 3. Tax Funded Operating Budget - Departmental

#### Core Services

- Roadside maintenance
- Gravel road maintenance and rehabilitation
- Surface treated road maintenance and rehabilitation
- Management of other infrastructure such as culverts, bridges, and sidewalks
- Fleet management
- Winter control
- Waste management including management of landfill sites
- Source water protection and municipal drain
- Recreation programming
- Township-wide facilities maintenance
- Parks and sports field inspections and maintenance
- Management of high-value Township capital projects

#### Budget Highlights

Table 31: Operations & Infrastructure – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Public Works	2,970,500	2,895,500	2,670,800	2,655,800	239,700	9.0%
Winter Control	403,400	363,400	627,400	602,400	(239,000)	-39.7%
Garbage Collection	45,000	-	50,000	-	-	
Landfill Sites	1,152,300	687,800	1,124,300	579,100	108,700	18.8%
Source Water Protection	20,000	20,000	25,000	25,000	(5,000)	-20.0%
Municipal Drain	17,000	17,000	66,400	16,400	600	3.7%
Recreation	407,200	384,700	367,600	337,600	47,100	14.0%
Facilities	895,000	729,200	836,700	610,900	118,300	19.4%
Parks	328,600	287,100	345,400	306,400	(19,300)	-6.3%
<b>Total Operations &amp; Infrastructure</b>	<b>6,239,000</b>	<b>5,384,700</b>	<b>6,113,600</b>	<b>5,133,600</b>	<b>251,100</b>	<b>4.9%</b>

### 3. Tax Funded Operating Budget - Departmental

## Strategic Alignment

Table 32: Operations & Infrastructure – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2026	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Commit to asset management plan and prudent funding</b>	
Employ financial strategies to leverage available funding sources to meet the infrastructure requirements as outlined in the Asset Management Plan and to ensure long term financial sustainability	Rubber Tire Excavator – purchased as part of 2025 capital budget	\$80,000 – contracted services (expense) budget reduction in ditching from 2025 level
	Building Condition Assessments – five-year update	\$75,000 - proposed to be funded by the Special Projects Reserve Fund
	Functional Review – Ivy Lea Road	\$30,000 - proposed to be funded by the Special Projects Reserve Fund
<b>Growing a Livable Community with Great Services</b>	<b>Improve trails, lookouts, and waterfront access</b>	
Development and implement sustainable parks maintenance program	Operator/Leadhand Position – increase of 0.5 FTE from current Winter Control contract	\$64,100 – total incremental annual increase over previous winter control contract
<b>Promoting Quality of Life and Environmental Stewardship</b>	<b>Address solid waste management issues</b>	
Align with blue box regulations	Blue Box Material agreement	\$172,000 – decrease in recycling revenue from Stewardship Ontario to Circular Materials Ontario agreement
<b>Growing a Livable Community with Great Services</b>	<b>Enhance community safety and well being</b>	
Deliver recreation and leisure programming to contribute to an active, healthy lifestyle	Recreation Student Position - summer	\$13,600 – total salaries and benefits

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

### Public Works and Winter Control

Table 33: Public Works and Winter Control – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Public Works</b>						
Roads Administration	1,047,500	972,500	802,200	787,200	185,300	23.5%
Birdges & Culverts	177,100	177,100	155,400	155,400	21,700	14.0%
Ditching	138,500	138,500	204,900	204,900	(66,400)	-32.4%
Sidewalks	15,000	15,000	15,000	15,000	-	0.0%
Roadside Maintenance	218,100	218,100	215,400	215,400	2,700	1.3%
Hardtop Maintenance	115,600	115,600	79,600	79,600	36,000	45.2%
Dust Layer & Priming	167,300	167,300	170,200	170,200	(2,900)	-1.7%
Patching & Washouts	21,400	21,400	37,900	37,900	(16,500)	-43.5%
Grading & Scarifying	77,100	77,100	80,200	80,200	(3,100)	-3.9%
Gravel Resurfacing	290,800	290,800	288,400	288,400	2,400	0.8%
Safety Devices	63,500	63,500	48,700	48,700	14,800	30.4%
Signage	45,600	45,600	31,500	31,500	14,100	44.8%
Street Lights	16,900	16,900	14,500	14,500	2,400	16.6%
Summer Patrol	15,900	15,900	9,300	9,300	6,600	71.0%
Fleet Maintenance	560,200	560,200	517,600	517,600	42,600	8.2%
<b>Total Public Works</b>	<b>2,970,500</b>	<b>2,895,500</b>	<b>2,670,800</b>	<b>2,655,800</b>	<b>239,700</b>	<b>9.0%</b>
<b>Winter Control</b>						
Winter Patrol	54,800	54,800	34,200	34,200	20,600	60.2%
Snowplowing/Sanding/Salting	348,600	308,600	593,200	568,200	(259,600)	-45.7%
<b>Total Winter Control</b>	<b>403,400</b>	<b>363,400</b>	<b>627,400</b>	<b>602,400</b>	<b>(239,000)</b>	<b>-39.7%</b>
<b>Total Public Works &amp; Winter Control</b>	<b>3,373,900</b>	<b>3,258,900</b>	<b>3,298,200</b>	<b>3,258,200</b>	<b>700</b>	<b>0.0%</b>

### Key operating expenses

\$537,500 Supplies/ materials	\$165,000 Contracted services	\$230,000 Fuel and diesel	\$195,000 Fleet maintenance and tires	\$25,000 Railway crossings
\$186,600 Insurance	\$25,000 Training and development	\$17,500 Software licencing	\$75,000 Private Road Grant program	\$185,000 Materials (Winter Control)

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2025 approved budget		
↓	\$15,000	Contracted services (Bridges & Culverts) (expense)
↓	\$80,000	Contracted services (Ditching) (expense)
↑	\$20,000	Contracted services (Hardtop Maintenance) (expense)
↑	\$5,000	Training and development (expense)
↑	\$25,000	Fleet maintenance and tires (expense)
↑	\$5,000	Fuel (expense)
↑	\$15,000	Front of Yonge service agreement (Winter Control) (revenue)
↑	\$10,000	Materials (Winter Control) (expense)

### Garbage Collection & Landfill Sites

Table 34: Garbage Collection & Landfill Sites – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Garbage Collection</b>	<b>45,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	
<b>Landfill Sites</b>						
Landfill Site	609,200	144,700	626,000	80,800	63,900	79.1%
Lansdowne Landfill	264,500	264,500	218,500	218,500	46,000	21.1%
Lyndhurst Landfill	162,300	162,300	150,800	150,800	11,500	7.6%
Escott Landfill	116,300	116,300	129,000	129,000	(12,700)	-9.8%
<b>Total Landfill Sites</b>	<b>1,152,300</b>	<b>687,800</b>	<b>1,124,300</b>	<b>579,100</b>	<b>108,700</b>	<b>18.8%</b>
<b>Total Garbage Collection &amp; Landfill Sites</b>	<b>1,197,300</b>	<b>687,800</b>	<b>1,174,300</b>	<b>579,100</b>	<b>108,700</b>	<b>18.8%</b>

### Key operating revenues & expenses

\$45,000 Garbage collection contract	\$245,000 Waste label revenue	\$120,000 Recycling revenue	\$75,000 Landfill Obligations Reserve Fund
\$210,000 Contracted services (all sites)	\$235,000 Consultants (all sites)	\$125,000 Recycling contract (all sites)	\$20,500 Property Tax

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2025 approved budget		
↑	\$40,000	Waste label revenue (revenue)
↑	\$30,000	Contracted services (all sites) (expense)
↑	\$25,000	Consultants (all sites) (expense)
↑	\$20,000	Recycling contract (all sites) (expense)

## Recreation

Table 35: Recreation – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Recreation</b>						
Recreation	357,200	357,200	318,600	318,600	38,600	12.1%
Children & Youth Programs	16,000	13,500	19,000	14,000	(500)	-3.6%
Adult & Senior Programs	34,000	14,000	30,000	5,000	9,000	180.0%
<b>Total Recreation</b>	<b>407,200</b>	<b>384,700</b>	<b>367,600</b>	<b>337,600</b>	<b>47,100</b>	<b>14.0%</b>

## Key operating revenue & expenses

\$22,500 Registration fees (revenue)	\$28,000 Instructor fees	\$8,400 Software licencing	\$32,100 Insurance	\$16,000 Supplies	\$165,000 Arena agreement
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Key operating changes from 2025 approved budget		
↑	\$13,600	Salaries & benefits – new Recreation summer student position (expense)
↑	\$2,500	Insurance (expense)
↑	\$5,000	Instructor fees (expense)
↑	\$2,000	Memberships (expense)
↓	\$7,500	Registration fees (revenue)

### 3. Tax Funded Operating Budget - Departmental

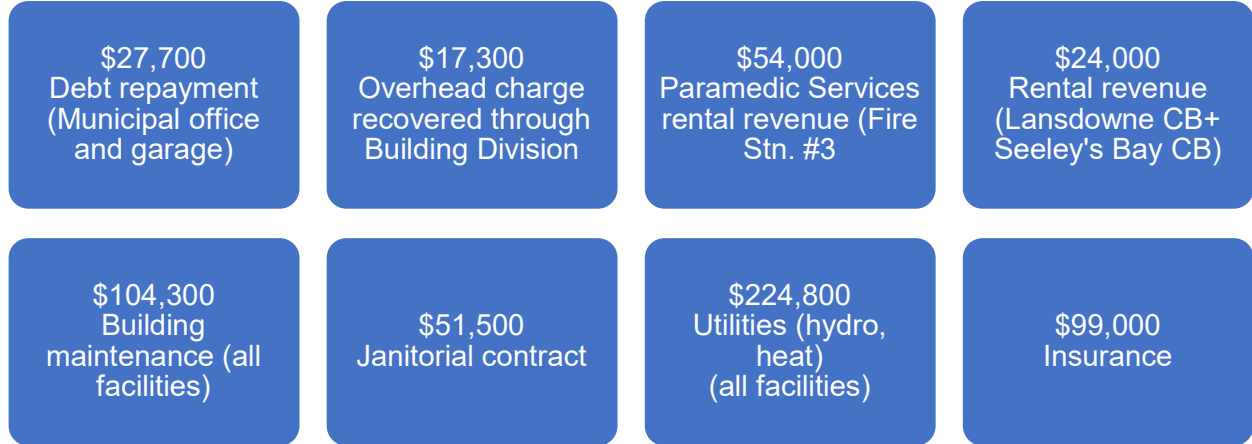
## Facilities

Table 36: Facilities – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Municipal Building &amp; Garage</b>						
Program Support	322,900	247,900	299,500	157,000	90,900	57.9%
Municipal Office	75,300	71,300	72,800	68,800	2,500	3.6%
Garage	125,000	125,000	114,600	114,600	10,400	9.1%
<b>Total Municipal Office &amp; Garage</b>	<b>523,200</b>	<b>444,200</b>	<b>486,900</b>	<b>340,400</b>	<b>103,800</b>	<b>30.5%</b>
<b>Fire Stations</b>						
Fire Station #3	45,700	(8,300)	44,800	(8,200)	(100)	1.2%
Fire Station #2	43,700	43,700	33,700	33,700	10,000	29.7%
Fire Station #4	45,300	41,300	43,400	39,400	1,900	4.8%
<b>Total Fire Stations</b>	<b>134,700</b>	<b>76,700</b>	<b>121,900</b>	<b>64,900</b>	<b>11,800</b>	<b>18.2%</b>
<b>Public Works</b>						
Cold Storage Dome, Prince Street	3,200	3,200	3,000	3,000	200	6.7%
Salt & Sand Dome, Price Street	4,200	4,200	6,200	6,200	(2,000)	-32.3%
Escott Garage	7,800	7,800	7,500	7,500	300	4.0%
Sand Dome, Escott	-	-	2,200	2,200	(2,200)	-100.0%
Salt & Sand Dome, Lyndhurst	5,900	5,900	5,600	5,600	300	5.4%
<b>Total Public Works</b>	<b>21,100</b>	<b>21,100</b>	<b>24,500</b>	<b>24,500</b>	<b>(3,400)</b>	<b>-13.9%</b>
<b>Recreation &amp; Culture</b>						
Lansdowne Community Building	94,800	72,300	78,400	63,900	8,400	13.1%
Escott Hall	25,500	25,500	24,700	24,700	800	3.2%
Springfield House	21,200	21,200	27,100	27,100	(5,900)	-21.8%
Seeley's Bay Community Bldg.	33,200	27,200	41,200	33,700	(6,500)	-19.3%
Rockport Recreation Centre	3,100	3,100	2,600	2,600	500	19.2%
Rockport Customs Building	13,800	13,800	12,600	12,600	1,200	9.5%
Lyndhurst Storage Building	4,100	4,100	3,300	3,300	800	24.2%
<b>Total Recreation &amp; Culture</b>	<b>195,700</b>	<b>167,200</b>	<b>189,900</b>	<b>167,900</b>	<b>(700)</b>	<b>-0.4%</b>
<b>Libraries</b>						
Lyndhurst	11,800	11,500	7,600	7,300	4,200	57.5%
Seeley's Bay	8,500	8,500	5,900	5,900	2,600	44.1%
<b>Total Libraries</b>	<b>20,300</b>	<b>20,000</b>	<b>13,500</b>	<b>13,200</b>	<b>6,800</b>	<b>51.5%</b>
<b>Total Facilities</b>	<b>895,000</b>	<b>729,200</b>	<b>836,700</b>	<b>610,900</b>	<b>118,300</b>	<b>19.4%</b>

### 3. Tax Funded Operating Budget - Departmental

#### Key operating revenues & expenses



#### Key operating changes from 2025 approved budget

↑	\$6,500	Rental revenue (Lansdowne CB + Seeley's CB) (revenue)
↑	\$1,000	Building maintenance (all facilities) (expense)
↑	\$5,000	Janitorial contract (all facilities) (expense)
↑	\$2,500	Training and development (expense)
↑	\$23,300	Utilities (hydro, heat) (all facilities) (expense)

### 3. Tax Funded Operating Budget - Departmental

## Parks

Table 37: Parks – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Parks</b>						
Parks Administration	123,700	118,700	172,800	167,800	(49,100)	-29.3%
Kendrick's Park	48,100	34,100	44,700	31,700	2,400	7.6%
Kendrick's Park Facilities	5,800	5,800	4,500	4,500	1,300	28.9%
Centennial Park	31,500	29,500	17,900	17,900	11,600	64.8%
Centennial Park Canteen	2,100	2,100	2,200	2,200	(100)	-4.5%
Centennial Park Multi-Use Court	1,000	1,000	-	-	1,000	
Centennial Park Baseball Diamond	1,000	1,000	-	-	1,000	
Furnace Falls Park	11,300	11,300	10,600	10,600	700	6.6%
Furnace Falls Park Washroom	1,600	1,600	1,500	1,500	100	6.7%
Jerry Park	42,400	39,900	36,100	35,100	4,800	13.7%
Jerry Park Multi-Use Court	1,000	1,000	-	-	1,000	
Jerry Park - Baseball Diamonds	1,000	1,000	-	-	1,000	
Bateau Channel Park	9,600	9,600	11,700	11,700	(2,100)	-17.9%
Rockport Community Hall Grounds	1,000	1,000	3,200	3,200	(2,200)	-68.8%
Horticultural Program	15,200	15,200	5,000	5,000	10,200	204.0%
Seeley's Bay Marina	25,300	7,300	27,900	7,900	(600)	-7.6%
Ivy Lea Dock/Ramp	4,500	4,500	3,300	3,300	1,200	36.4%
Rockport Ramp	500	500	1,000	1,000	(500)	-50.0%
Haskin's Point Park	500	500	1,500	1,500	(1,000)	-66.7%
Fleet Maintenance	1,500	1,500	1,500	1,500	-	0.0%
<b>Total Parks</b>	<b>328,600</b>	<b>287,100</b>	<b>345,400</b>	<b>306,400</b>	<b>(19,300)</b>	<b>-6.3%</b>

### Key operating revenues & expenses

\$14,000  
Rentals and  
concession revenue  
(Kendrick's Park)

\$18,000  
Marina docking fees  
(Seeley's Bay  
Marina)

\$20,000  
Contracted services  
(all parks)

\$17,000  
Supplies/materials  
(all parks)

\$17,000  
Maintenance  
(all parks)

\$5,000  
Equipment and tools

\$12,000  
Water (Jerry Park)

\$62,400  
Insurance

### Key operating changes from 2025 approved budget

↑ \$2,000 Contracted services (expense)

↑ \$4,200 Maintenance (expense)

### 3. Tax Funded Operating Budget - Departmental

## 3.7 EXTERNAL AGENCIES

### Overview

External agencies represent requisitions to the Ontario Provincial Police (OPP), Cataraqui Regional Conservation Authority (CRCA), and the Leeds and the Thousand Islands Library Board.

The net operating budget was prepared by the above-noted organizations for a total requisition of \$2.6 million, which is an increase of 2% from the 2025 approved budget and represents 19% of the Township's total tax levy requirement. The 2026 draft operating budget is summarized in Table 38 and Table 39.

Table 38: External Agencies – Draft operating budget by segment

	Police	Conservation Authority	Library	Total 2026 Budget	Total 2025 Budget	\$ Change	% Change
<b>Revenue</b>							
User Fees & Service Charges	-	-	(1,300)	(1,300)	(1,300)	-	0.0%
Government Grants	-	-	(34,300)	(34,300)	(28,500)	(5,800)	20.4%
Other Revenue	(14,000)	-	(10,000)	(24,000)	(22,000)	(2,000)	9.1%
From Reserves/Reserve Funds	(68,900)	-	-	(68,900)	-	(68,900)	
<b>2026 Budgeted Revenue</b>	<b>(82,900)</b>	<b>-</b>	<b>(45,600)</b>	<b>(128,500)</b>	<b>(51,800)</b>	<b>(76,700)</b>	<b>148.1%</b>
<b>Expenses</b>							
Salaries, Benefits & Honorariums	-	-	447,600	447,600	397,500	50,100	12.6%
Insurance	-	-	5,400	5,400	5,500	(100)	-1.8%
Utilities & Facility Maintenance	-	-	7,500	7,500	7,000	500	7.1%
Contracted Services, Consulting & Studies	1,926,400	197,200	8,500	2,132,100	1,928,500	203,600	10.6%
Materials, Supplies & Other Expenses	-	-	125,900	125,900	126,000	(100)	-0.1%
Transfer to Reserves/Reserve Funds	-	-	-	-	122,000	(122,000)	-100.0%
<b>2026 Budgeted Expenses</b>	<b>1,926,400</b>	<b>197,200</b>	<b>594,900</b>	<b>2,718,500</b>	<b>2,586,500</b>	<b>132,000</b>	<b>5.1%</b>
<b>2026 Net Budgeted Levy Requirement</b>	<b>1,843,500</b>	<b>197,200</b>	<b>549,300</b>	<b>2,590,000</b>	<b>2,534,700</b>	<b>55,300</b>	<b>2.2%</b>

Table 39: External Agencies – Draft operating budget by subcategory

	2026 Draft Budget		2025 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Police (OPP)	1,926,400	1,843,500	1,857,500	1,843,500	-	0.0%
Conservation Authority (CRCA)	197,200	197,200	186,500	186,500	10,700	5.7%
Library	594,900	549,300	542,500	504,700	44,600	8.8%
<b>Total External Agencies</b>	<b>2,718,500</b>	<b>2,590,000</b>	<b>2,586,500</b>	<b>2,534,700</b>	<b>55,300</b>	<b>2.2%</b>

### 3. Tax Funded Operating Budget - Departmental

#### Police

The cost of policing services provided by the Ontario Provincial Police (OPP) is budgeted to increase \$190,900, or 11%, compared to 2025, bringing the total policing services contract cost to \$1,926,400.

The cost of policing from the OPP is based on its budgeted costs and historic split of presence between applicable municipalities in the Province. Under this billing model, all municipalities pay the same base service cost per property, plus an additional cost based on calls for services and other charges, such as overtime, accommodation and cleaning services, and prisoner transportation.

In 2024 the OPP Association (OPPA) ratified new Uniform and Civilian collective agreements. These collective agreements made the OPPA members the highest paid police in Ontario. As a result, the Township received an initial billing statement for 2025 of \$2,033,400, which was an increase of 19% over 2024. To provide support to address the impacts of the new collective agreement on the budgets of municipalities that are served by the OPP, the Province of Ontario provided \$77 million in onetime relief for 2025. The Township received a total of \$297,900 under this program, which brought the total OPP services bill for 2025 to \$1,735,500.

Council was presented with three options as part of the 2025 budget deliberations on how to utilize this financial relief, keeping in mind 2026's potential OPP bill impact. Council decided to utilize \$175,900 in relief in 2025 and carry forward \$122,000 to 2026 in the form of a transfer to the Tax Stabilization Reserve Fund. As a result of this, although the 2026 service contract is budgeted to increase by \$190,900, there is no net impact on the levy requirement for 2026. This is summarized in Table 40 below. After 2026, an amount of \$53,100 remains in the Tax Rate Stabilization Reserve Fund, which can be utilized to help mitigate against increases in 2027.

Table 40: OPP Policing Services

	2025 Original Budget	2025 Budget	2026 Draft Budget	2026 vs 2025 Budget
Transfer <b>FROM</b> Working Fund Reserve	(115,800)	-	-	-
Transfer <b>FROM</b> Tax Stabilization Reserve	-	-	(68,900)	(68,900)
Transfer <b>TO</b> Tax Stabilization Reserve	-	122,000	-	(122,000)
OPP Policing Services	2,033,400	1,735,500	1,926,400	190,900
<b>Net Levy Impact</b>	<b>1,917,600</b>	<b>1,857,500</b>	<b>1,857,500</b>	<b>-</b>

The Ministry of the Solicitor General of Ontario notified the Township in September of 2025 that it had undertaken a review of the OPP cost recovery model. Due to this review, regulatory amendments have been made to Ontario Regulation 413/23: Amount Payable by Municipalities for Policing from Ontario Provincial Police under the *Community Safety and Policing Act, 2019*. These amendments are in effect and will inform the 2026 annual billing statement. An 11% cap has been established on the increase in policing costs owed by municipalities for the 2026

### 3. Tax Funded Operating Budget - Departmental

calendar year when compared to 2025. As of the printing of this budget document, the 2026 annual billing statement has not been received. Based on the established cap, 11% was used as a budgeted increase for 2026.

#### Conservation Authority

The conservation authority in the Township is the Cataraqui Regional Conservation Authority (CRCA). The CRCA provides a wide range of programs and services that benefit a total of eleven member municipalities. The CRCA works with municipalities and other partners to protect life and property from flooding and other hazards, conserve lakes, forests and other natural resources, and enhance health and quality of life of local communities.

The apportionment of the General Levy to each member municipality is determined by the Ontario Ministry of Natural Resources and Forestry. Special levies support specific programs and initiatives, such as the Outlet Boat Ramp and Marsh Bridge Dam. Starting with the 2024 budget the CRCA categorizes services based on provincial direction within the *Conservation Authorities Act*. General and Special Levies are split based on:

- Category 1 – Provincial Services
- Category 2 – Municipal Services
- Category 3 – Locally Supported Services

The 2026 budget requisition from the CRCA is \$197,200, which is an increase of \$10,700, or 6% over 2025 as illustrated in Table 41. David Ellingwood, General Manager for the CRCA was present at the December 1, 2025, Committee of the Whole Meeting to provide Council with an overview of the proposed 2026 draft budget.

Table 41: CRCA Levy calculation

	2026 Draft Budget (\$)	2025 Budget (\$)	Change (\$)
<b>Category 1</b>			
General Levy - Corporate services	178,580	172,198	6,382
Special Levy - Specific Properties	2,845	2,750	95
Special Levy - Water Control Structures	10,458	5,946	4,512
<b>Total Category 1</b>	<b>191,883</b>	<b>180,894</b>	<b>10,989</b>
<b>Category 2</b>			
Special Levy - Municipal Water Control Structures	-	-	-
<b>Category 3</b>			
General Levy - Locally Supported Services	5,325	5,561	(236)
<b>Total</b>	<b>197,208</b>	<b>186,455</b>	<b>10,753</b>

## 3. Tax Funded Operating Budget - Departmental

### Library

The Leeds and the Thousand Islands Public Library has prepared a 2026 budget that continues to move the Library Board in the direction of its stated vision and mission:



The Township provides support to the Library Board that goes beyond the municipal funding requisitioned each year. A memorandum of agreement, signed in June of 2021, established that the Township would provide the following administrative services to the library, at no charge:

- Payroll services;
- Human resources; including negotiation and administration of the benefits program; and
- Accounting services.

In addition to the administrative services, the Township also provides and maintains the facilities for the Library Board to operate out of.

The Library has identified six main goals for 2026, which include:

1. Organizational Culture: A commitment to library staff
2. Continual development of organizational plans
3. Community partnerships
4. Enhance, enrich and create
5. Friends of the Library Group
6. Preparing for the Future: Library Board Trustee Term 2027-2030

### 3. Tax Funded Operating Budget - Departmental

The 2026 municipal funding requisition is proposed at \$549,300, which is an increase of \$44,600 or 8.8% from the 2025 approved municipal funding request and represents 4% of the Township's total tax levy requirement. The increase is the result of increases in salaries and benefits in the amount of \$50,100. The Library 2026 draft operating budget with comparison to 2025's budget and actual (YTD), as well as 2024's actual is summarized in Table 42.

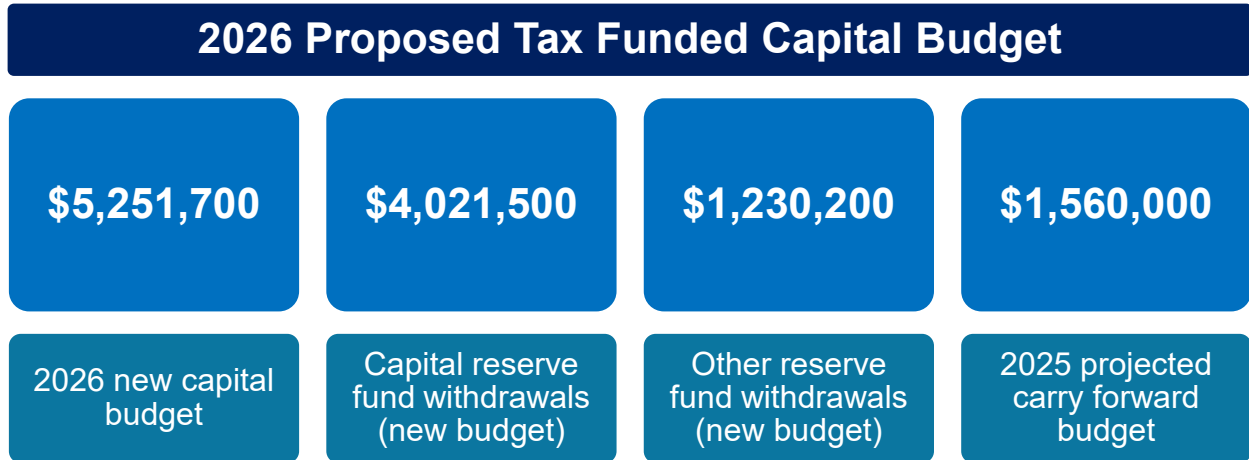
Table 42: Library – Draft operating budget by segment

	2026 Budget (\$)	2025 Budget (\$)	2025 YTD Actual (Oct) (\$)	2024 Actual (\$)
<b>Revenue</b>				
User Fees & Service Charges	(1,300)	(1,300)	(1,926)	(3,564)
Government Grants	(34,300)	(28,500)	-	(50,146)
Other Revenue	(10,000)	(8,000)	(13,878)	(11,718)
From Reserves/Reserve Funds	-	-	-	(31,103)
<b>Total Revenue</b>	<b>(45,600)</b>	<b>(37,800)</b>	<b>(15,804)</b>	<b>(96,531)</b>
<b>Expenses</b>				
Salaries, Benefits & Honorariums	447,600	397,500	295,836	395,674
Insurance	5,400	5,500	5,144	5,017
Utilities & Facility Maintenance	7,500	7,000	4,121	6,073
Contracted Services, Consulting & Studies	8,500	6,500	7,123	15,150
Materials, Supplies & Other Expenses	93,900	96,000	60,412	102,674
Transfer to Reserves/Contribution to Capital	32,000	30,000	22,866	49,873
<b>Total Expenses</b>	<b>594,900</b>	<b>542,500</b>	<b>395,502</b>	<b>574,461</b>
<b>Municipal Funding</b>	<b>549,300</b>	<b>504,700</b>	<b>379,698</b>	<b>477,930</b>



# 4. TAX FUNDED CAPITAL BUDGET

## 4.1 OVERVIEW



The proposed 2026 tax funded capital budget totals \$5,251,700. In addition to the new capital budget proposed, there is projected to be an additional \$1,560,000 in carry forward budget from 2025. Table 43 provides a summary by asset category of the new 2026 capital budget and projected carry forward.

Table 43: Tax Funded Capital – Draft capital budget by asset category

Asset Category	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Bridges & Culverts	53,200	<b>610,000</b>	663,200
Buildings & Facilities	879,500	<b>529,600</b>	1,409,100
Fleet	32,000	<b>1,265,000</b>	1,297,000
Machinery & Equipment	117,500	<b>258,000</b>	375,500
Parks & Land Improvement	271,700	<b>300,000</b>	571,700
Road Network & Storm Sewer	206,100	<b>2,289,100</b>	2,495,200
<b>Total Capital Budget</b>	<b>1,560,000</b>	<b>5,251,700</b>	<b>6,811,700</b>

The projected carry forward will vary based on any additional invoices that may be processed prior to year-end.

## 4. Tax Funded Capital Budget

The proposed funding plan for the 2026 draft capital budget is summarized in Table 44 by asset category.

Table 44: 2026 Draft capital budget by asset category

Asset Category	2026 Draft Budget (\$)	Funding				Total (\$)
		Capital Reserve Funds	Special Projects Reserve Fund	Cash in Lieu of Parkland	OCIF/CCBF	
Bridges & Culverts	610,000	610,000	-	-	-	610,000
Buildings & Facilities	529,600	529,600	-	-	-	529,600
Fleet	1,265,000	1,015,000	250,000	-	-	1,265,000
Machinery & Equipment	258,000	258,000	-	-	-	258,000
Parks & Land Improvement	300,000	50,000	-	250,000	-	300,000
Road Network & Storm Sewer	2,289,100	1,558,900	-	-	730,200	2,289,100
<b>Total Capital Budget &amp; Funding</b>	<b>5,251,700</b>	<b>4,021,500</b>	<b>250,000</b>	<b>250,000</b>	<b>730,200</b>	<b>5,251,700</b>

### Capital Reserve Funds

Capital reserve funds are the primary source of capital funding (77%). The reserve funds act as a flow through, as they receive contributions from the operating budget (\$3.1 million in 2026), and then are drawn down to fund capital projects. Capital reserve fund continuity schedules are provided as part of the Capital Financial Plan in Appendix-C.

### Special Projects Reserve Fund

The special project reserve fund is budgeted to provide \$250,000 to help fund the proposed replacement Tanker truck for Fire Services. This amount represents a portion of the annual contribution to the special project reserve fund from Casino revenues.

### Cash in Lieu of Parkland

The cash in lieu of parkland reserve fund is proposed to fund the new accessible playground surface for the new playground structure as part of the Jerry Park improvement project.

### Ontario Community Infrastructure Fund (OCIF)

The OCIF program was first launched in 2014 by the Province and provides funding to help small, rural, and northern communities renew and rehabilitate critical infrastructure. Eligible capital expenditures include core infrastructure such as roads, bridges, water and wastewater, and stormwater that are part of an asset management plan.

The Township has been notified by the Province that it will receive \$279,100 in OCIF in 2026. No application is necessary to receive the funding; however, the Province does require the Township to provide planning and reporting documents (Asset Management Plan) to receive the grant each year.

The OCIF obligatory reserve fund has a projected balance of \$132,800 at the end of 2025. It is proposed that \$409,100 be used from OCIF in 2026 to fund road network projects.

## 4. Tax Funded Capital Budget

### Canadian Community Building Fund (CCBF)

CCBF (formerly Federal Gas Tax) is a permanent source of funding provided through the Federal Government to support local infrastructure priorities on an annual basis. \$1.2 million of CCBF was included as part of the 2025 capital budget funding plan, and it is expected to be used. The CCBF obligatory reserve fund has a projected balance of \$3,600 at the end of 2025. It is proposed that \$321,100 be used in 2026 from CCBF to fund road network projects.

### 2025 Carry Forward Budget

The projected carry forward capital budget from 2025 is to be funded by wholly by capital reserve funds in the amount of \$1,560,000.

## 4.2 2025 - PROJECTED CARRY FORWARD

The total combined new and carry forward capital budget in 2025 was \$19,132,700. It is projected that as of year-end, \$8 million of this budget will have been spent and an additional \$9,543,400 in net budget will be released. It should be noted that \$8,553,300 of this released budget relates to the Lansdowne Urbanization Project in 2025, which was proposed to be funded through a potential grant and debt. As a result, it is proposed that an estimated budget of \$1,560,000 be carry forward to 2026 to complete various projects. The estimated carry forward amounts will change based on any additional invoices that may be processed prior to year-end. Some of the proposed projects to carry forward will require new additional budget in 2026. This is summarized in Table 45.

Table 45: 2025 Projected carry forward

Status	2025 Total Budget (\$)	2025 Projected Actual (\$)	2025 Net Budget Released (\$)	Projected Carry Forward (\$)
Projects completed, expected to be completed by year-end, or released	4,272,100	3,937,200	334,900	-
Waste Reduction and Diversion Pilot Project	570,300	39,200	531,100	
New Fire Station #2 Seeley's Bay	1,990,000	1,865,800	124,200	-
Lansdowne Urbanization Project	8,553,200	-	8,553,200	
Projects requiring carry forward	3,208,800	1,914,200	-	1,294,600
Projects requiring carry forward and new additional budget in 2025	538,300	272,900	-	265,400
<b>TOTAL</b>	<b>19,132,700</b>	<b>8,029,300</b>	<b>9,543,400</b>	<b>1,560,000</b>

The released budgets relating to the New Fire Station #2 and Lansdowne Urbanization Project were originally budgeted to be funded through debt, and a potential grant. The Waste Reduction and Diversion Pilot Project was budgeted to be funded through the Special Project Reserve Fund and a grant. Therefore, releasing these budgets does not provide any relief to the pressure on the capital reserve funds, unlike the other \$334,900 in released capital budget which does.

## 4. Tax Funded Capital Budget

Table 46 lists the 2025 capital projects that are completed, expected to be completed by year end or released.

*Table 46: 2025 Completed, expected to be completed, or released capital projects*

Project	2025		2025	Status
	2025 Total Budget (\$)	Projected Actual (\$)	Budget Released/ (Overage)	
Kidd Road & Fairfax Road Culverts	100,000	100,000	-	Expected to be completed by yearend
Fire Station #3 - Plumbing, HVAC & Electrical	76,500	76,500	-	Expected to be completed by yearend
Recreation Shed - Exterior Door	2,900	-	2,900	Release budget
Lansdowne Community Hall - Windows and Doors	8,400	8,400	-	Completed
Seeley's Bay Library Branch - DHW Tank	4,800	-	4,800	Release budget
Waste Reduction and Diversion Pilot Project	570,300	39,200	531,100	Completed
New Fire Station #2 - Seeley's Bay	1,990,000	1,865,800	124,200	Completed
Seeley's Bay Community Hall - HVAC, Lighting	128,400	128,400	-	Expected to be completed by yearend
Salt & Sand Dome - 1233 Prince Street	86,500	22,600	63,900	Completed
New Trailer - Escott WDS	50,000	29,700	20,300	Completed
69 - 1995 GMC Tanker (replacement)	800,000	785,500	14,500	Completed
225 - Marine 3 1999 Princecraft Boat (replacement)	162,000	166,500	(4,500)	Completed
110 - #52 2015 Chevrolet Silverado 1500 (replacement)	62,400	63,200	(800)	Completed
104 - #27 2015 Kubota F3990 Mower (replacement)	38,200	23,500	14,700	Completed
Rubber Tire Excavator	412,600	410,700	1,900	Completed
139 - #2 2017 Ford F150 (replacement)	65,100	65,100	-	Expected to be completed by yearend
Tandem Water Tank	50,000	35,600	14,400	Completed
Assistive Listening Devices	8,000	8,000	-	Expected to be completed by yearend
Firewall - Municipal Office	8,000	8,000	-	Expected to be completed by yearend
Wireless Network Upgrades	10,000	10,000	-	Expected to be completed by yearend
Network Infrastructure Upgrades	25,000	25,000	-	Expected to be completed by yearend
Security System - Public Works Garage	30,000	30,000	-	Expected to be completed by yearend
Bunker Gear (New Staff)	30,000	34,100	(4,100)	Completed
Bunker Gear (Replacement of Existing)	30,000	34,100	(4,100)	Completed
Fire Hoses	15,000	23,900	(8,900)	Completed
Battery Cutters & Spreaders	40,000	40,500	(500)	Completed
Headsets for Pumps	25,000	21,800	3,200	Completed
Fire Protection Grant - Equipment	33,400	33,300	100	Completed
New Firehall Fit Up Costs	50,000	40,700	9,300	Completed
Outdoor Furniture	27,900	27,300	600	Completed
Jonas Street Park	67,600	-	67,600	Release budget
Haskins Point Swim Area	40,000	-	40,000	Release budget
Furnance Falls - Accessible Pathways	100,000	100,000	-	Expected to be completed by yearend
Seal Coat Projects	474,400	474,400	-	Expected to be completed by yearend
Rockport Village Project	1,169,000	1,069,000	100,000	Expected to be completed by yearend
Stormwater Master Plan & Village Design	41,000	41,400	(400)	Completed
Lansdowne Urbanization Project	8,553,200	-	8,553,200	Release budget
	<b>15,385,600</b>	<b>5,842,200</b>	<b>9,543,400</b>	

## 4. Tax Funded Capital Budget

Table 47 lists the 2025 projects that are proposed to be carry forward, with no new additional budget, to be completed in 2026.

Table 47: 2025 Projects to be carry forward – No new budget

<b>Project</b>	<b>2025 Total Budget (\$)</b>	<b>2025 Projected Actual (\$)</b>	<b>Projected Carry Forward (\$)</b>
Escott Hall/Archives & Springfield House	1,356,800	869,700	487,100
Municipal Office & Garage	768,800	728,800	40,000
Fire Station #1 - Clean Room	200,000	-	200,000
80 - Mule 2011 Kawasaki Side by Side (replacement)	32,000	-	32,000
Security Systems - Waste Disposal Sites	17,700	-	17,700
Extrication Struts	40,000	-	40,000
Centennial Park Gazebo	65,000	-	65,000
Ivy Lea Wharf - Parking Lot	228,500	21,800	206,700
Gravel Road Upgrades	500,000	293,900	206,100
	<b>3,208,800</b>	<b>1,914,200</b>	<b>1,294,600</b>

### **Escott Hall/Archives & Springfield House**

The Escott Hall/Archives building is expected to be completed by the end of January 2026. Delays were experienced during the revitalization of the facility in 2025 due to interior retrofit challenges and compliance with building code.

Springfield House has also experienced delays, due to the length of time it is taking the province to provide clearance of the archaeological assessment prior to the completion of construction. The excavation and waterproofing of the foundation is delayed until the spring of 2026 at the earliest until the required provincial clearances are obtained.

### **Fire Station #1 – Clean Room**

Originally included in the 2024 capital budget, with additional budget added in 2025, the design for the project has been awarded to Eastern Engineering. It is expected that this project will be complete by the end of the second quarter in 2026.

### **Centennial Park Gazebo**

A request for proposal (RFP) for design build will be released in the new year. This is expected to be completed in 2026.

### **Ivy Lea Wharf – Parking Lot**

With the asphalt plant closing shortly for the season, the contractor has provided notice that this project will be priority in the spring when the plant re-opens. This is expected to be completed in May 2026.

## 4. Tax Funded Capital Budget

Table 48 lists the 2025 projects that are proposed to be carry forward, with new additional budget requested to complete in 2026.

*Table 48: 2025 Projects to be carry forward – New additional budget requested*

<b>Project</b>	<b>2025 Total Budget (\$)</b>	<b>2025 Projected Actual (\$)</b>	<b>Projected Carry Forward (\$)</b>	<b>2025 New Additional Budget Proposed (\$)</b>
Black Rapids Rd. Bridge	80,000	26,800	53,200	250,000
Ivy Lea Road Culvert	25,000	25,000	-	130,000
Seeley's Bay Community Hall - Visioning Project	30,000	30,000	-	100,000
Land Purchase for Landfill Site	193,500	41,100	152,400	50,000
Server Replacement	59,800	-	59,800	30,000
Jerry Park Improvements	150,000	150,000	-	265,000
	<b>538,300</b>	<b>272,900</b>	<b>265,400</b>	<b>825,000</b>

These projects will be touched on further in the next section.

## 4. Tax Funded Capital Budget

### 4.3 2026 – CAPITAL PROJECTS

The 2026 proposed capital budget totals \$5.3 million. Significant projects include:

- \$250,000 – Black Rapids Rd. Bridge, in addition to a projected carry forward of \$53,200.
- \$100,000 – Seeley’s Bay Community Hall – Adaptive Use Detailed Design.
- \$340,000 – Replacement of fire rescue vehicle
- \$770,000 – Replacement of fire tanker truck
- \$265,000 – Jerry Park improvements (\$250,000 accessible playground surface)
- \$500,000 – Gravel road upgrades (new)
- \$1,500,000 – Miller Street Project (\$100,000 additional in Wastewater capital budget)
- \$164,100 – Seal Coat Projects

The 2026 proposed capital projects are listed by asset category below and include a projected carry forward amount for capital projects approved previously in 2025.

A complete 10-year schedule of the capital financial plan is included in Appendix C – Tax Funded Capital Financial Plan.

### Bridges & Culverts

Table 49: 2026 Bridges & Culverts Capital Budget

Project	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Black Rapids Rd. Bridge	53,200	250,000	303,200
Union Road Culvert	-	230,000	230,000
Ivy Lea Road Culvert	-	130,000	130,000
<b>Total Bridges &amp; Culverts</b>	<b>53,200</b>	<b>610,000</b>	<b>663,200</b>

All bridge and culvert work proposed in 2026, is to be funded through the Bridges and Culverts capital reserve fund.

#### Black Rapids Rd. Bridge

The 2023 Ontario Structure Inspection Manual (OSIM) inspections identified the Black Rapids Bridge on Black Rapids Road as requiring replacement. \$80,000 was originally included in the 2025 capital budget to facilitate this replacement. Black Rapids Road was identified in the Transportation Master Plan as a secondary road for County Road 3, which requires that it be upgraded to a two-lane road when construction warrants. Subsequently, this replacement was paused, and additional funds are being requested to complete the broadened scope of the project. The Greer Galloway Group was the successful candidate for the design, and the construction is expected to be completed in late summer of 2026.

#### Union Road Culvert

The 2025 OSIM inspection report identified this culvert as requiring replacement. A consultant will be selected and the culvert replaced in late summer of 2026.

## 4. Tax Funded Capital Budget

### Ivy Lea Road Culvert

The 2025 OSIM inspection report identified this culvert as requiring replacement. D.M. Wills was the successful candidate for the design, and the construction is expected to be completed in late summer of 2026.

## Buildings & Facilities

*Table 50: 2026 Buildings & Facilities Capital Budget*

Project	Description	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Escott Hall/Archives & Springfield House		487,100	-	487,100
Escott Hall/Archives	Water supply	-	18,300	18,300
Springfield House	HVAC	-	17,100	17,100
Municipal Office & Garage		40,000	-	40,000
Fire Station #1	Installation of clean room	200,000	-	200,000
Fire Station #3	Clean room addition design	-	50,000	50,000
Fire Station #3	Plumbing and electrical	-	35,200	35,200
Fire Station #3	Exhaust vents for EMS	-	10,000	10,000
Fire Station #4	Apparatus bay alterations	-	50,000	50,000
Fire Station #4	Hot water tank	-	8,000	8,000
Fire Station #4	Accessible ramp repairs	-	5,000	5,000
Lansdowne Community Hall	Lighting upgrades in library	-	10,000	10,000
Lansdowne Community Hall	Kitchen fixtures	-	30,000	30,000
Lansdowne Community Hall	Gymnasium flooring	-	96,000	96,000
Seeley's Bay Community Hall	Adaptive use detailed design	-	100,000	100,000
Seeley's Bay Community Hall	Water treatment	-	35,000	35,000
Lyndhurst Library	Parkette design	-	15,000	15,000
Land purchase for landfill site	Land purchase	152,400	50,000	202,400
<b>Total Buildings &amp; Facilities</b>		<b>879,500</b>	<b>529,600</b>	<b>1,409,100</b>

All new budget for 2026 as well as the carry forward is proposed to be funded through the Buildings and Facilities capital reserve fund.

### **Fire Station #3 – Clean room addition design**

Modern fire stations incorporate specific decontamination areas, often referred to in the context of creating a “clean” fire station environment. The purpose is to reduce firefighters’ exposure to cancer-causing chemicals (carcinogens) and other hazardous materials encountered during a fire. These areas are critical to firefighter health and safety.

### **Fire Station #4 – Apparatus bay alterations**

The Operations and Fire departments share a bay in the apparatus bay of Fire Station #4. The Fire department utilizes the bay in the summer months and Operations utilizes the bay in the winter months for winter control purposes. As Fire vehicles are all emergency response, the stacking of fleet, which is what has been done to accommodate the shared space is no longer an option. The project will review the space available in the apparatus bay to see if the

## 4. Tax Funded Capital Budget

introduction of a bay in the northwest corner of the building can be accommodated. Sufficient funds have been included for construction.

### Lansdowne Community Hall

The Lansdowne Community Hall requires multiple projects as the facility continues to age. Projects scheduled for 2026 include:

- Lighting – this project includes the replacement of lighting in the library portion of the building as the ballasts are starting to fail and no longer can be repaired. Upgrades to LED lighting will be completed at this time.
- Gymnasium Flooring – the floor in the gymnasium/hall has been identified in the AMP as due for replacement. A flooring suitable for all uses will be selected to ensure it functions as expected.
- Kitchen Fixtures – this project involves the replacement of the kitchenette in the upstairs meeting room. The cupboards and appliances have all reached the end of their useful lives and require replacement.

### Seeley’s Bay Community Hall – Adaptive use detailed design

IDEA Inc. has been engaged to complete the visioning and detailed design for the adaptive re-use of the Seeley’s Bay Community Hall. With the visioning portion of the project nearing completion, additional funds are proposed in 2026 for the next phase, detailed design, subject to council approval of revisioning concept.

## Fleet

Table 51: 2026 Fleet Capital Budget

Project	Department	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
80 - Mule 2011 Kawasaki side by side	Fire Services	32,000	-	32,000
Retrofit of Marine 3 and Marine 5	Fire Services	-	17,000	17,000
71 - #47 2003 GMC Aft Rescue Vehicle	Fire Services	-	340,000	340,000
220 - #44 1997 GMC Tanker	Fire Services	-	770,000	770,000
135 - #29 2016 Chevrolet Silverado 1500	Operations & Infrastructure	-	68,000	68,000
Medium duty truck with plow and sander	Operations & Infrastructure	-	70,000	70,000
<b>Total Fleet</b>		<b>32,000</b>	<b>1,265,000</b>	<b>1,297,000</b>

All fleet proposed in 2026 is to be funded through the Fleet, Machinery & Equipment capital reserve fund, apart from \$250,000 from the Special Projects Reserve Fund for the replacement tanker. All the proposed 2026 fleet purchases are for the replacement of assets that have reached the end of their life and replacement can no longer be deferred, with the exception as discussed below.

### Medium duty truck with plow and sander

At the November 10 regular council meeting, prebudget approval was obtained to order this truck which is a replacement for a 2019 Dodge Ram 5500 that was lost due to a vehicle fire in May of 2025. Staff presented options to Council at the October 14 regular council meeting. Council

## 4. Tax Funded Capital Budget

directed staff to proceed with the acquisition of a medium duty truck with a plow and sander. The total cost of the truck is \$231,800, with \$161,800 being covered through insurance proceeds that were received, and the additional \$70,000 budget in 2026 to come from the Fleet, Machinery & Equipment capital reserve fund.

### Machinery & Equipment

Table 52: 2026 Machinery & Equipment Capital Budget

Project	Department	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Server replacement	Information Technology	59,800	30,000	89,800
Firewall - Fire Station #4	Information Technology	-	8,000	8,000
Waste Disposal Site security cameras	Information Technology	17,700	-	17,700
Bunker gear (new staff)	Fire Services	-	35,000	35,000
Bunker gear (replacement of existing)	Fire Services	-	35,000	35,000
Extrication rams (all stations)	Fire Services	-	74,000	74,000
Battery powered fans	Fire Services	-	16,000	16,000
Extrication struts (all stations)	Fire Services	40,000	30,000	70,000
#63 2017 Trailer (replacement)	Operations & Infrastructure	-	20,000	20,000
Outdoor furniture	Operations & Infrastructure	-	10,000	10,000
<b>Total Machinery &amp; Equipment</b>		<b>117,500</b>	<b>258,000</b>	<b>375,500</b>

All machinery and equipment proposed in 2026 and carried forward from 2025 is to be funded through the Fleet, Machinery & Equipment capital reserve fund.

### Parks & Land Improvements

Table 53: 2026 Parks & Land Improvements Capital Budget

Project	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Jerry Park improvements	-	265,000	265,000
Centennial Park - Gazebo	65,000	-	65,000
Centennial Park - Ball diamond fencing	-	10,000	10,000
Seeley's Bay Harbour - Section replacement	-	25,000	25,000
Ivy Lea Wharf - Parking lot	206,700	-	206,700
<b>Total Parks &amp; Land Improvements</b>	<b>271,700</b>	<b>300,000</b>	<b>571,700</b>

All work is proposed to be funded through the Parks & Land Improvements capital reserve fund, apart from the Jerry Park improvements, which is proposed to be partially (\$250,000) funded through a withdrawal from the Cash in Lieu of Parkland reserve fund.

## 4. Tax Funded Capital Budget

### Jerry Park Improvements

Building on the new accessible playground equipment installed at the end of 2025, an accessible play surface is proposed in the 2026 budget (\$250,000). In addition, pathway preparation is proposed, which would link the playground equipment to the parking lot and remainder of the park. Repairs to the ball diamond that have been identified through the recreation working group are also proposed for 2026.

### Road Network & Stormwater System

Table 54: 2026 Road Network & Storm Water System Capital Budget

Project	2025 Projected Carry Forward (\$)	2026 NEW Capital Budget (\$)	Total (\$)
Miller Street project	-	1,500,000	1,500,000
Seal coat projects	-	164,100	164,100
Gravel road upgrades	206,100	500,000	706,100
Capital infrastructure contingency	-	125,000	125,000
<b>Total Road Network &amp; Stormwater System</b>	<b>206,100</b>	<b>2,289,100</b>	<b>2,495,200</b>

The Road Network and Stormwater System new 2026 budget is to be funded by a combination of \$1,558,900 from the Road Network capital reserve fund \$409,100 in OCIF, and \$321,100 in CCBF, with the carry forward from 2025 to be funded through the capital reserve fund as well.

### Miller Street Project

Miller Street has been identified by J. L. Richards & Associates Ltd. as a priority in the village of Lansdowne, due to the condition of the sanitary main. This project will include the replacement of the sanitary main, new storm main to address drainage concerns, curb and gutter, sidewalk on one side of the road, and two lifts of asphalt. In addition to the \$1,500,000 included in the road network budget, an additional \$100,000 is also included in the wastewater capital budget for 2026.

### Seal Coat Projects

Seal coat is a cost-effective pavement preservation treatment designed to extend the service life of Low Class Bituminous (LCB) pavements by protecting the structure from further oxidation and raveling. Seal coats add between four to five years of service life when applied. In 2026, roads identified to have seal coats applied include Narrows Lane, Kyes Road South, Junetown, and Escott Younge Townline.

### Gravel Road Upgrades

For 2026, staff are proposing the upgrade of Russell Road from granular surface to surface treated. Granular base, ditching and culvert replacement are also proposed as part of this project. In addition, staff are proposing drainage and ditching on Selton Road as the first phase of upgrading Selton Road to a surface treated road. Additional granular and surface treatment will be necessary as part of the 2027 capital budget. An annual allotment of \$500,000 for gravel road

## 4. Tax Funded Capital Budget

upgrades has been included in the 10-year capital financial plan (Appendix C). The carry forward budget of \$206,100 is to complete the paving of Washburn Road from County Road 42 to the Township boundary.

### **Lansdowne Urbanization Project**

The 2025 capital budget included an amount of \$8.6 million, with an additional \$6.3 million projected over 2026 and 2027, for a total project budget of \$14.9 million for the proposed Lansdowne Urbanization Project.

The background for this project was presented to Council on October 15, 2024, through staff report Operations & Infrastructure-2024-031. The existing road network within the village of Lansdowne combines a mixture of urban and rural cross sections. Sidewalks are inconsistent and incomplete, and the storm sewer network is limited to County roads. To address long-standing issues, staff have been working with J.L. Richards Engineering to achieve a standard road cross-section through the village while also addressing drainage issues and incorporating sidewalks on the local roads. The preliminary design was completed, and a Public Information Centre was held, giving residents the opportunity to review and comment on the proposed design.

Staff applied to the Housing-Enabling Core Service (HECS) funding opportunity through the Province of Ontario, where if successful, 50% of the project would have been funded through the grant program, with the remaining 50% proposed to be funded through debt issuance. The Township was not successful with this application. As such, the Lansdowne Urbanization Project has not been included in the 2026 capital budget. Road segments identified by the Asset Management Plan, which would have been included as part of this larger project, such as Centre, Church, and Miller amongst others, are included in the 10-year capital financial plan (Appendix C). Rather than one large multi-year project encompassing several roads in the village, the necessary work will be completed over a longer period based on need and availability of resources.

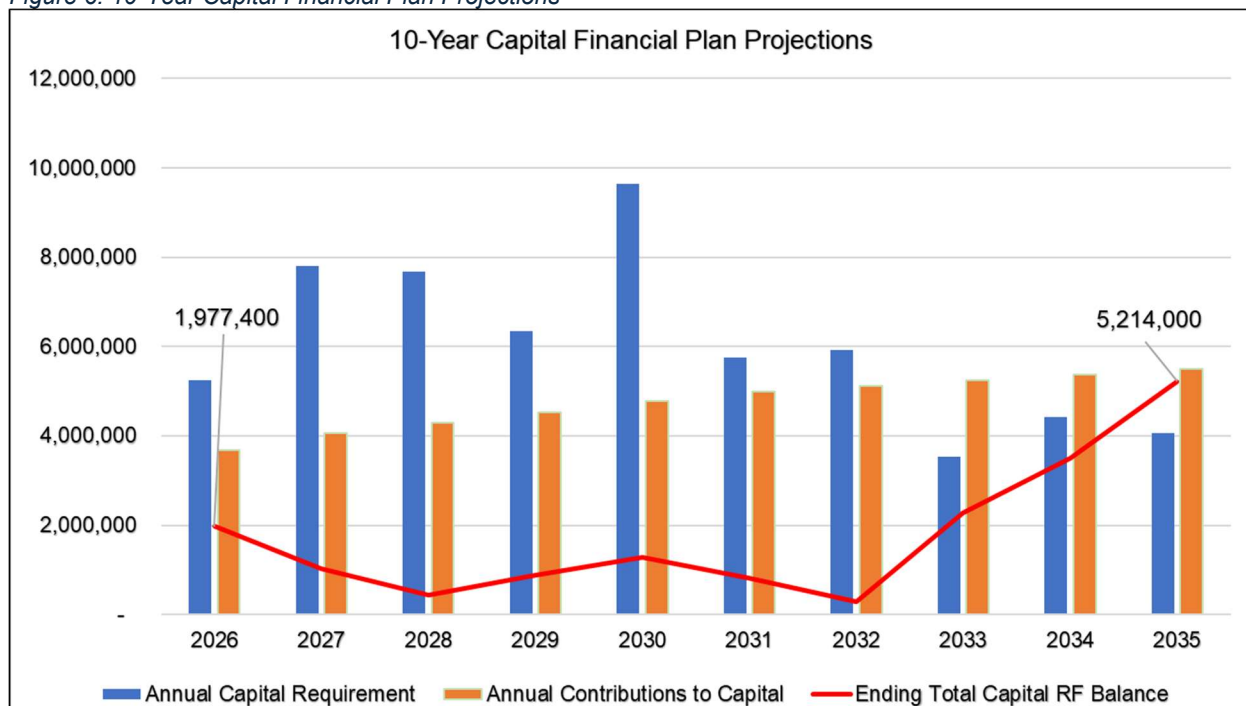
## 4. Tax Funded Capital Budget

### 4.4 CAPITAL FINANCIAL PLAN

In 2020, the Township met the first milestone of the *Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure* by completing its Asset Management Plan (AMP) for core infrastructure. The second phase of the regulation required an update of the AMP to include core and non-core infrastructure, which was presented to Council in early 2025. The next phase of the regulation requires an update of the AMP that will build on all assets and proposed levels of service based on sustainability and affordability. This updated plan will be presented to Council by the end of 2025 or in January of 2026.

As shown in Figure 6, the 10-year capital projection continually forecasts a funding gap, until 2033 to 2035. These later years in the forecast carry greater uncertainty as the likelihood of variances to the underlying assumptions increases. As future capital costs and timelines are refined through work in the asset management program, these later year forecasts are expected to change. It is important that the Township continue to prioritize asset management.

Figure 6: 10-Year Capital Financial Plan Projections



Staff have developed a capital financial plan (Appendix C) with funding strategies to address capital infrastructure requirements for the next 10 years. This financial plan will continue to be updated as asset management data is refined and updated. The long-term financial strategy is to align the annual contributions to the capital reserve funds more closely with the annual capital requirement. The intent is that the Township get to the position where it can generally fund annual capital through a “pay-as-you-go” approach, with the capital reserve funds acting as a stabilization

# 4. Tax Funded Capital Budget

tool for larger projects. It is the aim of the plan that the tax levy impact necessary to achieve this strategy is increased in the most stable and predictable method possible.

A 10-year capital financial plan is included in Appendix C – Tax Funded Capital Financial Plan, which provides a picture of the capital requirements and the proposed funding plan. The financial plan consists of six main sections that will be discussed further in this section:

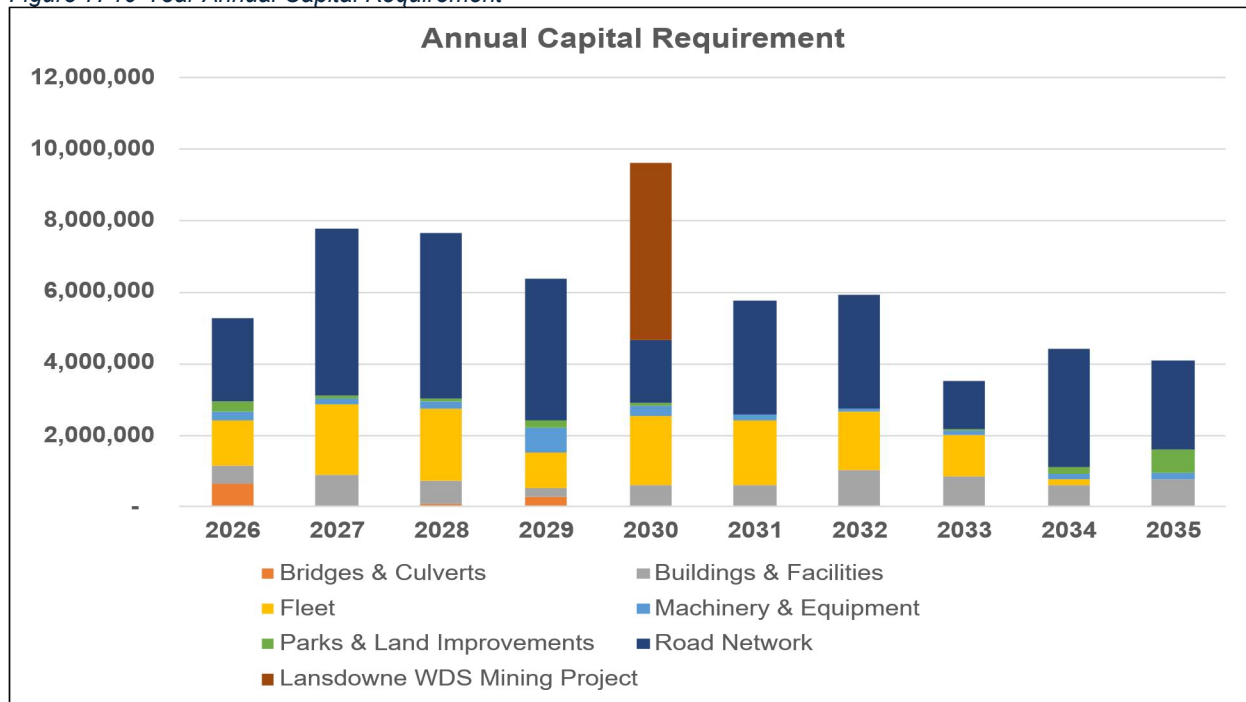
1. Capital Requirements
2. Funding Strategy
3. Debt Estimates
4. Reserve Fund Continuities
5. Contributions from Operating to Capital Reserve Funds
6. Impact to Tax Levy Requirement

## 1. Capital Requirements

The annual capital requirements are based on the asset management program. As inputs such as costing, condition assessments, and inventory completeness are updated through the asset management plan, annual capital requirements are likely to change. It is also important to note that the basis of the program is capital replacement and does not include projections for potential net new assets. However, an annual allotment of \$500,000 has been built into the plan for the purposes of gravel road upgrades. If additional capital projects are added over the timeframe, then additional funding will be required beyond this projection.

The annual capital requirement ranges from a high of \$9.6 million in 2030 to a low of \$3.5 million in 2033. The total capital requirement over the 10 years is \$60.4 million, for an average of \$6 million annually. Figure 7 summarizes the annual capital requirements by asset category.

Figure 7: 10-Year Annual Capital Requirement



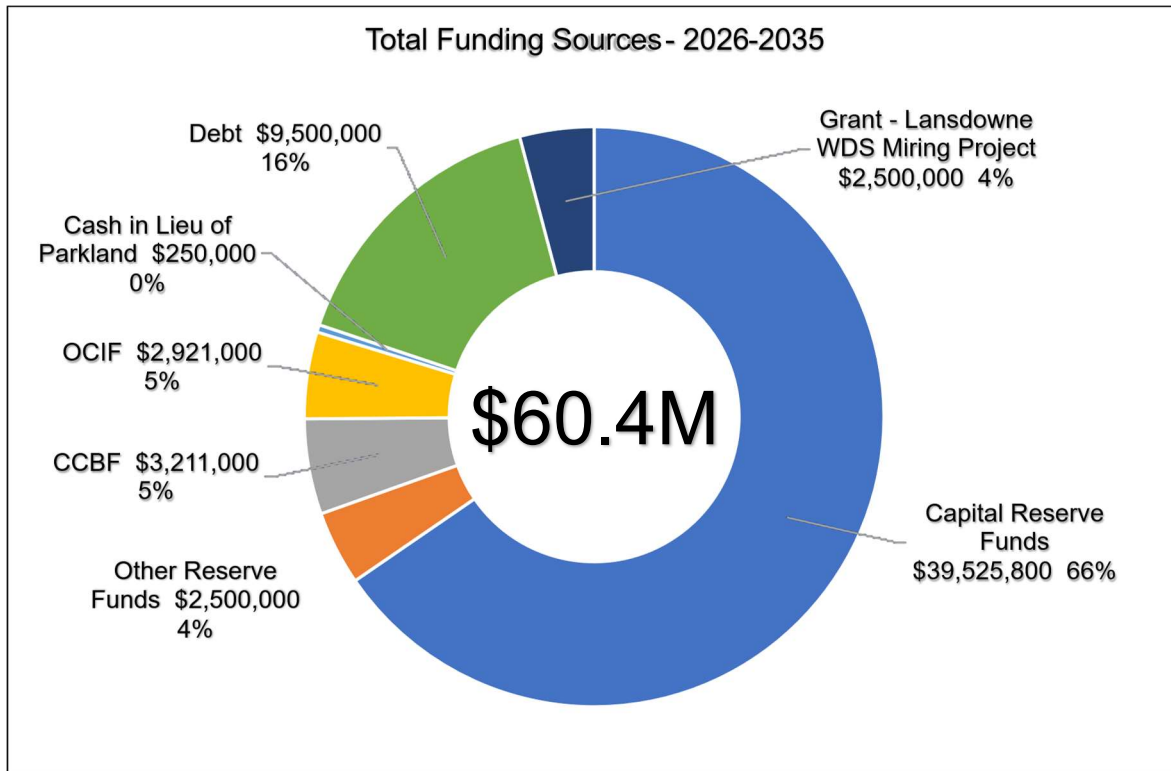
## 4. Tax Funded Capital Budget

The peak in Figure 7 is 2030, which is the year that includes the potential Lansdowne WDS Mining Project for \$5 million. This project represents 8% of total capital requirement over the 10 years. The other primary asset categories driving the capital requirement are the road network \$30.8 million (51%), fleet \$13.1 million (22%), and buildings and facilities \$6.6 million (11%).

### 2. Funding Strategy

The capital financial plan in Appendix C provides a detailed funding plan by year and asset category. The total required funding sources over the 10-year period is summarized in Figure 8.

Figure 8: 10-Year Total Funding Sources



The capital reserve funds are the primary source of funding. The reserve funds receive contributions from the operating budget each year. Therefore, to increase the contributions to the reserve funds has a direct impact on the tax levy requirement, as will be discussed later in this section.

OCIF is a stable, predictable source of annual funding from the Province to help small, rural, and northern communities renew and rehabilitate critical infrastructure. The financial plan applies the OCIF received annually to the road network.

CCBF (formerly Federal Gas Tax) is a permanent source of funding provided through the Federal Government to support local infrastructure priorities on an annual basis. The financial plan applies the CCBF received annually to the road network.

## 4. Tax Funded Capital Budget

The other reserve funds is an annual allotment from the Special Projects Reserve Fund of \$250,000 that has been included in the plan for the first time, as a flow through from the annual revenues received from the Casino, as detailed in Section 2.

The Lansdowne WDS Mining Project is budgeted at \$5 million in 2030. The financial plan proposes to fund this project 50% through debt and 50% through a potential future federal grant opportunity. This project is the next iteration of the Waste Reduction and Diversion Pilot Project that was completed in 2025.

Debt of \$9.5 million is proposed in the capital financial plan for the period of 2028 to 2031, as summarized in Table 55. Proposed debt issuance is an important financial tool to complete necessary capital work in a timely manner within the reality of financial constraints and the funding gap.

Table 55: Total planned debt issuance

Project	Project Time Frame	Proposed Debt Issuance	Proposed Total Debt (\$)
Road Network	2027	January 1, 2028	2,500,000
Road Network	2028	January 1, 2029	2,500,000
Road Network	2029	January 1, 2030	2,000,000
Lansdowne WDS Mining Project	2030	January 1, 2031	2,500,000
<b>Total</b>			<b>9,500,000</b>

## 3. Debt Estimates

Although debt is issued to fund capital infrastructure per legislation, it has a tremendous impact on the operating budget, and tax levy requirement, as the payments are funded in the operating budget. New debt of \$6.5 million for Fire Station #2 was issued in August of 2025, with an annual payment of \$409,000 to service. The 10-year funding strategy further requires the issuance of debt for the road network over multiple years and the Lansdowne WDS Mining Project. Table 56 summarizes the planned debt payments.

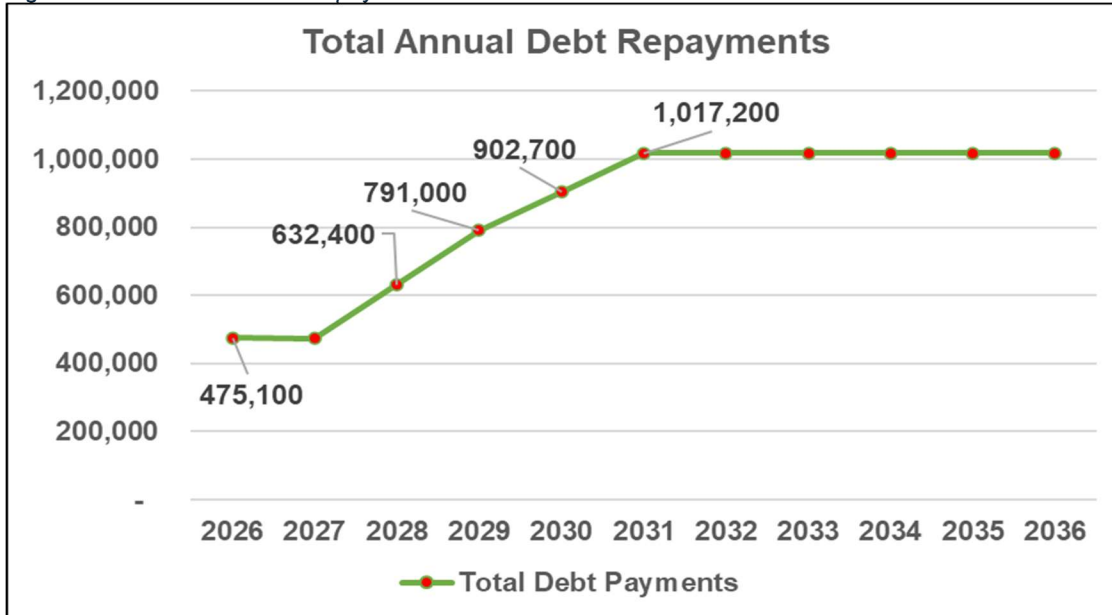
Table 56: Summary of planned debt payments

Project	Proposed Debt Issuance	Terms	Proposed Total Debt (\$)	Annual Repayment (\$)	Estimated Tax Rate Impact
Road Network	January 1, 2028	4%, 25-year term	2,500,000	160,000	1.2%
Road Network	January 1, 2029	4%, 25-year term	2,500,000	160,000	1.2%
Road Network	January 1, 2030	4%, 25-year term	2,000,000	128,000	1.0%
Lansdowne WDS Mining Project	January 1, 2031	4%, 25-year term	2,500,000	160,000	1.2%
<b>Total</b>			<b>9,500,000</b>	<b>608,000</b>	<b>5.4%</b>

Figure 9 provides a summary of the total debt repayments projected on an annual basis from 2026 to 2035. The total amount climbs from \$475,100 in 2026, before levelling off at a high of \$1 million in 2031. That is an annual increase of \$542,100 over the 5 years from 2026 to 2031, or an estimated net impact of 4.2% to the tax rate when accounting for existing debt falling off.

## 4. Tax Funded Capital Budget

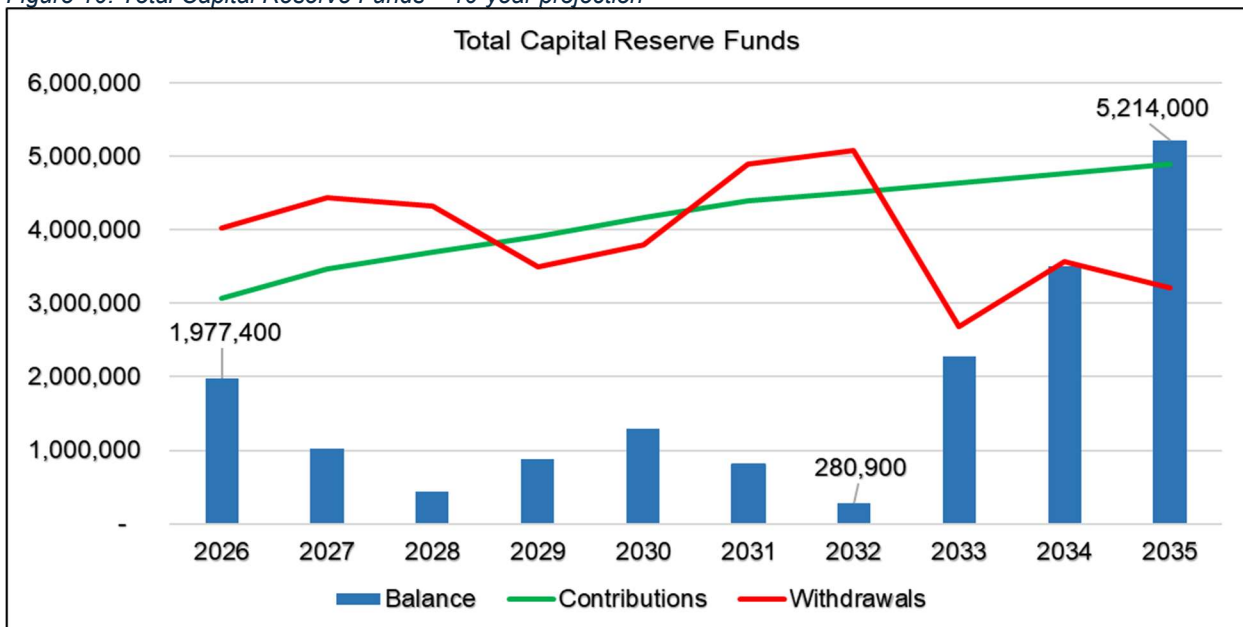
Figure 9: Total Annual Debt Repayments



### 4. Reserve Fund Continuities

Capital reserve fund continuities are included in the capital financial plan in Appendix C. Although there may be some fluctuations in individual asset category reserve funds, the financial plan attempts to balance the total capital reserve fund. Based on demands of specific reserve funds, inter fund borrowing, or adjustments to contributions to respective funds each year, may be required depending on actual spending. Figure 10 provides a ten-year projection of the total capital reserve fund balance with projected contributions and withdrawals.

Figure 10: Total Capital Reserve Funds – 10-year projection



## 4. Tax Funded Capital Budget

Over the ten years of the financial plan, the total capital reserve fund balance increases from a balance of \$2 million at the end of 2026 to a projected balance of \$5.2 million at the end of 2035. Over the period this is a positive position to be in, however there are challenges presented in the plan over that time frame. At the end of 2028, the total capital reserve fund balance is expected to be under \$500,000, followed by years of a modest increase before a projected low balance of \$280,900 at the end of 2032. After this time, the balance rebounds to over \$2 million, increasing further to \$3.5 million and then \$5.2 million at the end of 2035. This is the result of expected contributions significantly outpacing withdrawals starting in 2033.

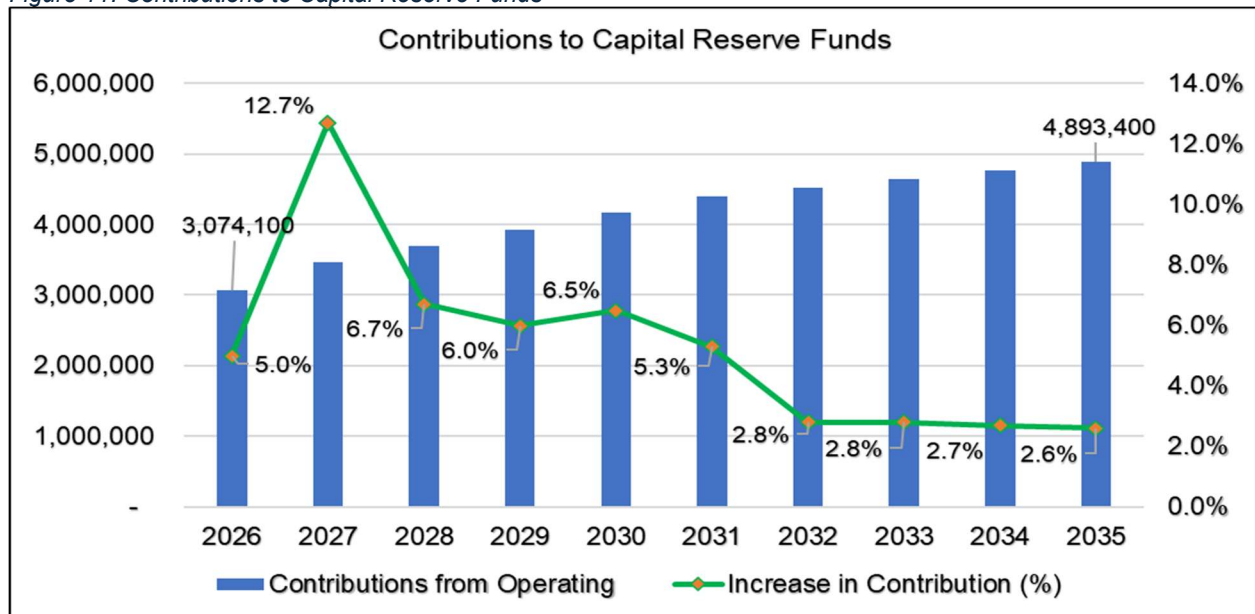
It should be noted that if not for the projected \$7 million total in debt for road network projects for the period of 2027 to 2029, the capital reserve funds would be severely hampered. Without this borrowing, the capital reserve funds would be in a negative balance of \$1.5 million by the end of 2027 and remain in a negative balance for the remainder of the ten-year period, peaking with a negative balance of \$6.7 million in 2032. If debt is not issued as proposed in the plan, the options available would be to increase contributions even further from operating, secure a grant opportunity from a senior level of government not currently identified, or defer some projects to future years when sufficient reserve fund balances are available.

Obligatory reserve fund continuity schedules are also included in the financial plan in Appendix C.

## 5. Contributions from Operating to Capital Reserve Funds

The capital financial plan proposes increases to the contributions from operating to the capital reserve funds in each of the next six years at a minimum of 5%, with a high of 12.7% in 2027. From 2032 onwards, this levels off at a more modest increase of less than 3%. Over the ten-year financial plan, contributions to capital reserve funds are proposed to increase from a total of \$3.1 million in 2026 to a total of \$4.9 million in 2035 as summarized in Figure 11.

Figure 11: Contributions to Capital Reserve Funds



## 4. Tax Funded Capital Budget

When increasing the contribution to the capital reserve funds, it is important to consider the possible debt servicing costs coming online for the road network or the potential Lansdowne WDS Mining Project, and the total combined impact on the tax levy.

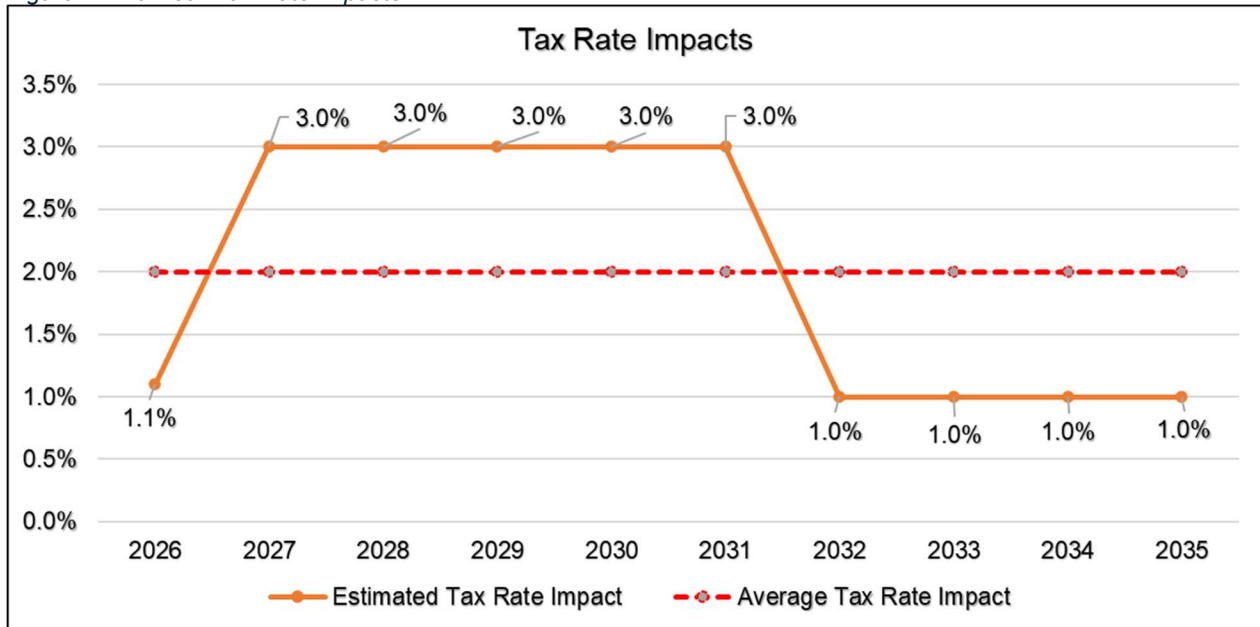
From 2032 and onwards, increases to the contributions to the capital reserve funds stabilize at just below 3%. As will be discussed in the next section, this results in a stable annual increase to the tax rate of approximately 1%.

### 6. Impact to Tax Levy Requirement

Increases to the contributions to the capital reserve funds and the addition of debt payments will impact the tax levy requirement in each year of the capital plan, therefore resulting in tax rate increases. These are considered high level estimates as each year the required tax rate is a function of both the levy requirement and the weighted assessment of properties in the Township.

In 2026, the estimated impact to the tax rate is a 1.1% increase to the Township's portion. Over the 10-year period of the capital financial plan, there is a period of stable estimated impacts at a of 3% for five years (due in part to debt payments), followed by four years with of 1%. Over the course of the 10 years of the plan, the average impact is a 2% increase. The aim of the plan, once sufficient levels of contributions are established, is that a stable, predictable increase to the tax rate annually of 1% for the purpose of capital investment is realized. This is achieved starting in 2032. Figure 12 below summarizes the estimated tax rate impacts.

Figure 12: 10-Year Tax Rate Impacts



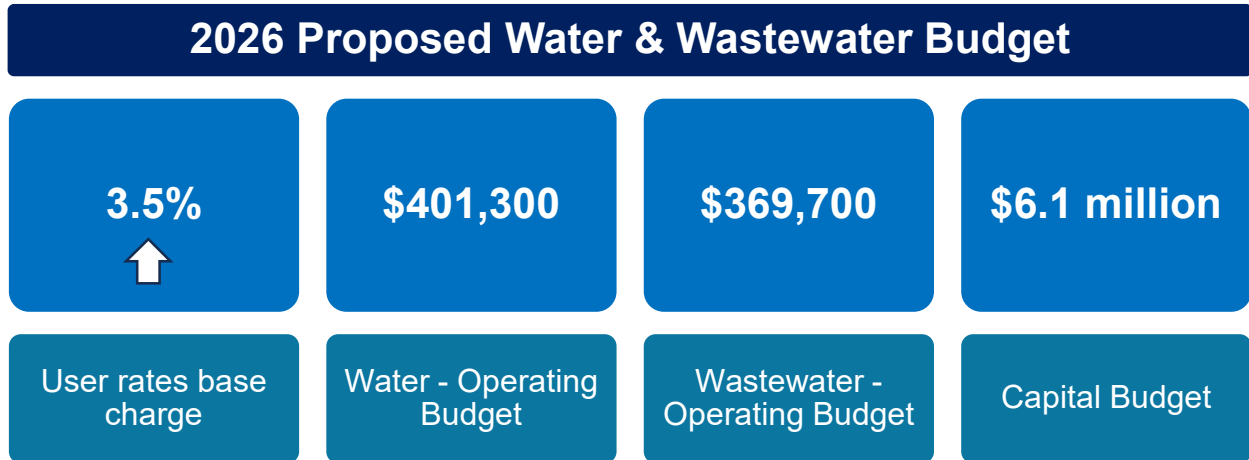
#### Going Forward

Appendix C – Tax Funded Capital Financial Plan, is a document that is founded in numerous assumptions and estimates based on the best available data at the time. It is a living document that will continue to be reviewed and updated as additional, and more refined data becomes available through asset management planning. It is the goal to provide a consistent, reliable, and sustainable capital financial plan for the Township over the long-term.



# 5. WATER & WASTERWATER – OPERATING & CAPITAL BUDGETS

## 5.1 OVERVIEW



The Water and Wastewater division is overseen by the Operations & Infrastructure department of the Township. The Township contracts out the operations and maintenance of the system through a service agreement with the Ontario Clean Water Agency (OCWA). The current agreement is for a period of five years beginning in 2023 and terminating at the end of 2027. The parties may agree to renew the agreement for one additional five-year period. The system provides water and wastewater services to approximately 300 properties within the Township’s service area of the Village of Lansdowne. The water and wastewater services are self-funded, meaning that the user rates charged are intended to recover the operating and capital costs associated with it. Therefore, the utility services are not included in the property tax levy calculation, and only the properties using the utility pay for the services.

## 5.2 USER RATES

Municipalities that provide water services to their residents are required to submit a water financial plan every five years to retain their drinking water license. The Township has historically used a third-party consultant to complete a user rate study at the same time, since the water financial plan must conclude that the Township’s water operations are financially sustainable. The most recent study was completed in 2020 (starting with rates in 2021), whereby Council approved a 3.5% annual increase to the base charge. The next rate study and accompanying financial plan contract was awarded in 2025, and the work is currently underway, with an expected completion in the first quarter of 2026. A total of \$20,000 has been budgeted for 2026 to complete this plan.

## 5. Water & Wastewater – Operating & Capital Budgets

The 2026 user rates are proposed in accordance with the Council approved 2020 rate study. Tables 57 and 58 summarize the proposed 2026 user rates.

Table 57: 1 1/2" Meter or Less – 2026 User Rates

### 1 1/2" Meter or Less

	2026 Rate	2025 Rate	Change (\$)	Change (%)
<b>Water</b>				
Water flat rate (Base)***	\$ 92.26	\$ 89.14	\$ 3.12	3.5%
Water per m3 (Volume)	\$ 2.99	\$ 2.94	\$ 0.05	1.7%
<b>Wastewater</b>				
Sewer flat rate (Base)***	\$ 87.11	\$ 84.16	\$ 2.95	3.5%
Sewer per m3 (Volume)	\$ 2.52	\$ 2.48	\$ 0.04	1.6%
<b>Total Combined</b>				
Flat rate (Base)***	\$ 179.37	\$ 173.30	\$ 6.07	3.5%
Per m3 (Volume)	\$ 5.51	\$ 5.42	\$ 0.09	1.7%

\*\*\*Flat monthly charge includes 15 m3

Table 58: 2" Meter or Less – 2026 User Rates

### 2" Meter or Greater

	2026 Rate	2025 Rate	Change (\$)	Change (%)
<b>Water</b>				
Water flat rate (Base)***	\$ 112.02	\$ 108.23	\$ 3.79	3.5%
Water per m3 (Volume)	\$ 3.96	\$ 3.89	\$ 0.07	1.7%
<b>Wastewater</b>				
Sewer flat rate (Base)***	\$ 105.77	\$ 102.19	\$ 3.58	3.5%
Sewer per m3 (Volume)	\$ 3.39	\$ 3.33	\$ 0.06	1.7%
<b>Total Combined</b>				
Flat rate (Base)***	\$ 217.79	\$ 210.42	\$ 7.37	3.5%
Per m3 (Volume)	\$ 7.34	\$ 7.22	\$ 0.12	1.7%

\*\*\*Flat monthly charge includes 15 m3

## 5.3 OPERATING BUDGET

The proposed 2026 gross operating budget for water and wastewater is \$401,300 and \$369,700 respectively for a total of \$771,000. The budget has increased by \$40,500, or 6% over 2025. Table 59 outlines the 2026 draft operating budget by segment. Appendix A – Operating Budgets by Object Code provides a detailed breakdown of the utilities operating budget.

## 5. Water & Wastewater – Operating & Capital Budgets

Table 59: Water and Wastewater – Draft operating budget by segment

	2026			2025 Total		
	2026 Water	Wastewater	2026 Total	Budget	Change (\$)	Change (%)
<b>Revenue</b>						
User Fees	(374,700)	(351,400)	(726,100)	(700,100)	(26,000)	4%
From Reserve Funds	(8,800)	-	(8,800)	-	(8,800)	-
Other Revenue	(17,800)	(18,300)	(36,100)	(30,400)	(5,700)	19%
<b>Total Revenue</b>	<b>(401,300)</b>	<b>(369,700)</b>	<b>(771,000)</b>	<b>(730,500)</b>	<b>(40,500)</b>	<b>6%</b>
<b>Expenses</b>						
OCWA contract	171,100	145,100	316,200	307,000	9,200	3%
Maintenance (OCWA)	87,100	55,500	142,600	125,000	17,600	14%
Insurance	14,800	14,800	29,600	30,200	(600)	-2%
Other supplies and expenses	128,300	48,300	176,600	94,100	82,500	88%
Total operating expenses	401,300	263,700	665,000	556,300	108,700	20%
Transfer to reserve fund	-	106,000	106,000	174,200	(68,200)	-39%
<b>Total Expenses</b>	<b>401,300</b>	<b>369,700</b>	<b>771,000</b>	<b>730,500</b>	<b>40,500</b>	<b>6%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Water

The proposed 2026 gross operating budget for water is \$401,300. The budget has increased by \$25,200, or 6% over 2025. Excluding the transfer to reserve fund, the operating budget has increased by \$117,200, or 41%. This is largely the result of a required source water protection amendment that must be completed in 2026, at a budgeted amount of \$80,000. In addition, the projected maintenance work as proposed by OCWA has increased by \$32,100, driven by \$50,000 in distribution repairs. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 60 outlines the 2026 draft operating budget for water by segment.

Table 60: Water – Draft operating budget by segment

	2026 Budget	2025 Budget	Change (\$)	Change (%)
<b>Revenue</b>				
User Fees	(374,700)	(361,300)	(13,400)	4%
From Water Reserve	(8,800)	-	(8,800)	-
Other Revenue	(17,800)	(14,800)	(3,000)	20%
<b>Total Revenue</b>	<b>(401,300)</b>	<b>(376,100)</b>	<b>(25,200)</b>	<b>7%</b>
<b>Expenses</b>				
OCWA contract	171,100	166,100	5,000	3%
Maintenance (OCWA)	87,100	55,000	32,100	58%
Insurance	14,800	15,100	(300)	-2%
Other supplies and expenses	128,300	47,900	80,400	168%
Total operating expenses	401,300	284,100	117,200	41%
Transfer to reserve fund	-	92,000	(92,000)	-100%
<b>Total Expenses</b>	<b>401,300</b>	<b>376,100</b>	<b>25,200</b>	<b>7%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2025 approved budget		
↑	\$13,400	User fees (revenue)
↑	\$8,800	Transfer from water reserve fund (revenue)
↑	\$5,000	OCWA contract (expense)
↑	\$80,000	Source water protection amendment (expense)
↑	\$10,000	Consultant for asset management (expense)
↓	\$300	Insurance (expense)
↓	\$92,000	Transfer to reserve fund (expense)

### Wastewater

The proposed 2026 gross operating budget for wastewater is \$369,700. The budget has increased by \$15,300, or 4% over 2025. Excluding the transfer to reserve fund, the operating budget has decreased by \$8,500, or 3%. This is largely the result of a decrease to projected maintenance work as proposed by OCWA when compared to 2025. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 61 outlines the 2026 draft operating budget for wastewater by segment.

Table 61: Wastewater – Draft operating budget by segment

	2026 Budget	2025 Budget	Change (\$)	Change (%)
<b>Revenue</b>				
User Fees	(351,400)	(338,800)	(12,600)	4%
Other Revenue	(18,300)	(15,600)	(2,700)	17%
<b>Total Revenue</b>	<b>(369,700)</b>	<b>(354,400)</b>	<b>(15,300)</b>	<b>4%</b>
<b>Expenses</b>				
OCWA contract	145,100	140,900	4,200	3%
Maintenance (OCWA)	55,500	70,000	(14,500)	-21%
Insurance	14,800	15,100	(300)	-2%
Other supplies and expenses	48,300	46,200	2,100	5%
Total operating expenses	263,700	272,200	(8,500)	-3%
Transfer to reserve fund	106,000	82,200	23,800	29%
<b>Total Expenses</b>	<b>369,700</b>	<b>354,400</b>	<b>15,300</b>	<b>4%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2025 approved budget		
↑	\$12,600	User fees (revenue)
↑	\$4,200	OCWA contract (expense)
↓	\$14,500	Maintenance (OCWA) (expense)
↑	\$10,000	Consultant for asset management (expense)
↓	\$300	Insurance (expense)
↑	\$23,800	Transfer to reserve fund (expense)

### 5.4 CAPITAL BUDGET

The proposed 2026 Water and Wastewater budget, including carry forward from 2025, totals \$6.1 million. This is predominately driven by the upgrade to the water storage and distribution system as will be detailed later in this section.

Table 62 outlines the proposed 2026 water and wastewater budget with funding plan.

Table 62: Water and Wastewater – Draft capital budget and funding plan

	2026 Draft Budget w/ Carry Forward	Funding			
		Reserve Funds	Debt	Grant	Total
<b>Water - Capital Projects</b>					
Water storage and distribution system upgrade	5,699,800	-	2,507,900	3,191,900	5,699,800
<b>Total Water</b>	<b>5,699,800</b>	<b>-</b>	<b>2,507,900</b>	<b>3,191,900</b>	<b>5,699,800</b>
<b>Wastewater - Capital Project</b>					
Miller Street Project	100,000	100,000	-	-	100,000
Wet well level meter & probes (OCWA)	7,500	7,500	-	-	7,500
Sanitary Municipal Class EA	250,000	250,000	-	-	250,000
<b>Total Wastewater</b>	<b>357,500</b>	<b>357,500</b>	<b>-</b>	<b>-</b>	<b>357,500</b>
<b>Total Water and Wastewater</b>	<b>6,057,300</b>	<b>357,500</b>	<b>2,507,900</b>	<b>3,191,900</b>	<b>6,057,300</b>

A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan.

### Capital Projects

#### Water and Sanitary Municipal Class Environment Assessments (MCEA)

To address the immediate needs identified in the Lansdowne Area Infrastructure Assessment and Growth Readiness Study Update (the 'Update'), (see Operations Report SR-081-22), received by Council in June of 2022, a water MCEA was completed in 2024. J.L. Richards Engineering was then engaged to complete the detailed design tender preparation for construction.

In addition to the water MCEA, a sanitary system MCEA was budgeted for in the approved 2025 budget. This is proposed to be carry forward to 2026 (\$150,000) with an additional \$100,000 in budget, to complete the MCEA.

The completed MCEAs will provide recommendations regarding the capital investment required for the water and sanitary systems going forward. Preliminary estimates and timelines have been incorporated into the water and wastewater financial plan.

#### Water Storage and Distribution System Upgrade

It has been identified that the existing standpipe does not currently provide sufficient capacity to meet the Fire Underwriters Service (FUS) standard to maintain minimum water pressure for a set period. To meet the FUS standard, the standpipe requires more elevation to maintain the expected level of pressure for the required duration. It has been confirmed that it is not possible to upgrade the current standpipe to address the matter. Additional water storage is required to achieve the appropriate head pressure to meet current needs as well as future growth opportunities in Lansdowne. The additional water storage with booster pumping station, will provide the capacity for over 600 new housing units and 21 ha of commercial and industrial development in the future.

A total updated project budget of \$5.9 million has been included in the capital plan, which includes the actual spent and carry forward from 2025.

This project is proposed to be funded by a combination of funding from the *Housing Enabling Servicing Fund (HEWSF – Intake II)* and debt. The Township received notice in August of 2025 that it was successful in its application for support, and that the Province will contribute a total of \$3,286,172 towards the total eligible costs of the project. The Township is still awaiting the results of its application for Federal support under the Canadian Housing Infrastructure Fund (CHIF) Program. The application is in the process of being reviewed, and with the recent passing of the Federal budget, it is hopefully that a decision will be made shortly. The potential Federal support under the CHIF program would be stackable with the funding to be received under the HEWSF program. If the CHIF application is unsuccessful, then the remaining \$2.5 million is budgeted to be funded through debt. This would require an estimated annual payment of \$161,100, to service beginning in 2027. The considerations for this project are being incorporated into the user rate study that is currently being undertaken.

### Water and Wastewater Financial Plan

A 10-year capital projection and financial plan is included in Appendix D – Water & Wastewater Financial Plan.

The 10-year capital projection includes significant capital investment as recommended in the Update. In addition to the water storage and distribution system upgrade, there is an additional \$8 million included as a preliminary estimate for sanitary system upgrades. The sanitary MCEA (2026 - \$250,000) will provide more reliable information regarding this investment which will be used to update the financial plan. A report regarding the MCEA and recommendations will be brought to Council when it is complete.

#### Sanitary System - \$8,000,000

As identified in the Update, there are future growth concerns with regards to the sanitary system that need to be considered. These do not pose an immediate concern to the existing system. The first concern is the capacity of the sanitary pumping station. Future proposed development will trigger the requirement for upgrades as the pump station design peak flow will be exceeded. The second concern is that proposed development will also cause the current lagoons' capacity to be exceeded, requiring expansion beyond the current threshold.

The \$8 million is a preliminary estimate that will be updated as more reliable and relevant information becomes available. For the purposes of the financial plan, \$8 million is proposed to be funded through a future grant opportunity. It is the goal of staff that these projects be 'shovel ready', so that potential funding opportunities from senior levels of government can be secured.

#### FINANCIAL PLAN

The water and wastewater financial plan (Appendix D) provides a 10-year (2026-2035) picture of the capital requirements of the systems and the proposed funding plan. The financial plan consists of four main sections that will be discussed further:

1. Capital Requirements
2. Funding Strategy
3. Debt Estimates
4. Reserve Fund Continuities

#### Capital Requirement

The total 10-year capital requirement is \$14.8 million as summarized in Table 63. This requirement is based on the asset management program, the 10-year recommendation provided by OCWA, as well recommendations made in the previously discussed 'Update'.

## 5. Water & Wastewater – Operating & Capital Budgets

Table 63: 10-year capital requirement

	Water	Wastewater	Total
Asset Management Program	153,400	321,800	475,200
OCWA Recommended Capital Program	293,000	42,500	335,500
Update:			-
Water storage and distribution system	5,699,800	-	5,699,800
Sanitary municipal class EA		250,000	250,000
Sanitary collection system upsizing	-	1,000,000	1,000,000
Sanitary pumping station upgrades	-	2,500,000	2,500,000
Wastewater treatment system	-	4,500,000	4,500,000
<b>Total Water and Wastewater</b>	<b>6,146,200</b>	<b>8,614,300</b>	<b>14,760,500</b>

The overall capital requirement is likely to change as asset data is updated, the sanitary MCEA is completed, and as future development is realized.

### Funding Strategy

The 10-year funding strategy is comprised of a combination of reserve funds, debt, and potential future grant opportunities as summarized in Table 64.

Table 64: 10-year funding plan

	Water	Wastewater	Total
Water/Wastewater Reserve Funds	446,400	614,300	1,060,700
Debt	2,507,900	-	2,507,900
Grant - HEWSF	3,191,900	-	3,191,900
Grant - Future Opportunities	-	8,000,000	8,000,000
<b>Total Water and Wastewater</b>	<b>6,146,200</b>	<b>8,614,300</b>	<b>14,760,500</b>

The capital requirements stemming from the asset management program and the OCWA recommended capital program are proposed to be funded through the water and wastewater reserve funds.

The \$13.7 million in total capital investment as identified through the Update, is planned to be funded by a combination of debt, and potential future grant opportunities. The water storage and distribution system upgrade is a short-term requirement as highlighted previously. It is proposed to be funded by a combination of a HEWSF grant and debt. The debt is necessary as the water reserve fund does not have a sufficient balance to fund this project. Future debt payments are funded in conjunction with contributions to the water reserve fund through the water system operating budget.

The remaining \$8 million in capital investment for sanitary system updates is proposed to be funded through a future grant opportunity.

Without the HEWSF grant or future grant opportunities to fund these capital investments, the water and wastewater financial plan would not be sustainable, as the projected revenues of the systems would not be sufficient to service the annual debt payments, \$369,200 water and \$506,700 wastewater, required for this amount of capital investment.

## 5. Water & Wastewater – Operating & Capital Budgets

### Debt Estimates

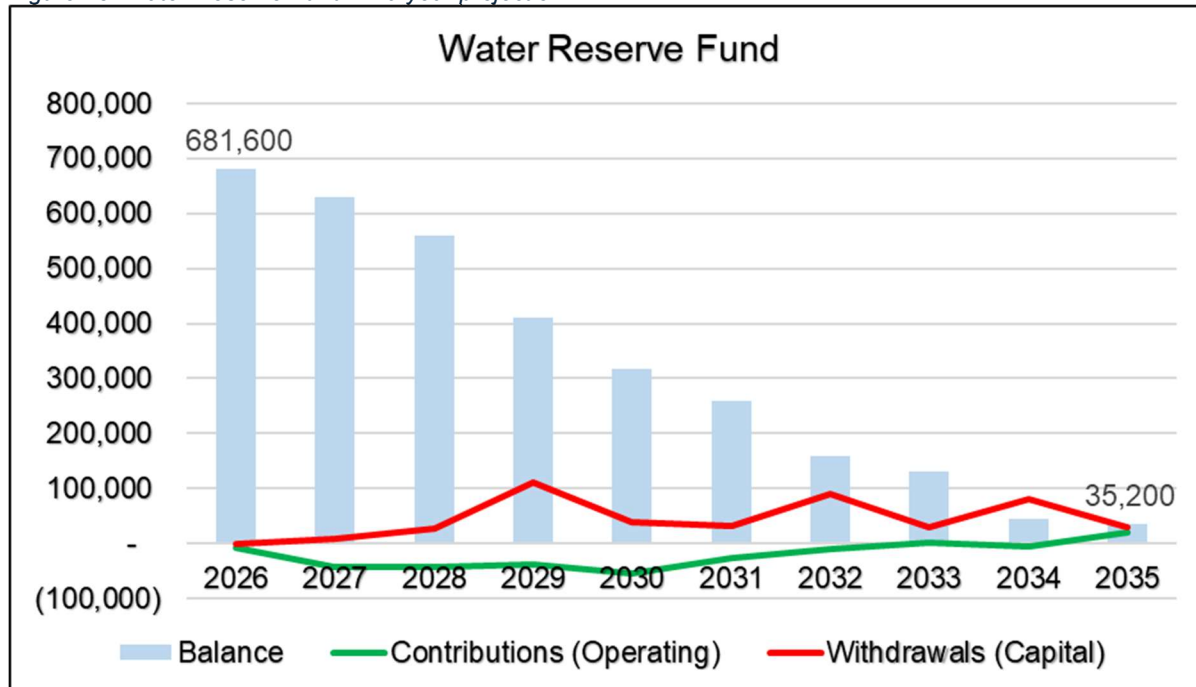
The financial plan requires the use of debt in the amount of \$2.5 million to partially fund the water storage and distribution upgrade project. Based on an estimated lending rate of 4%, and a 25-year term, it would result in an annual repayment of \$161,100. The debt repayment would be funded in conjunction with contributions to the water reserve fund through the water system operating budget.

### Reserve Fund Continuities

The water and wastewater reserve funds are an important tool in funding future capital requirements. The contributions to the reserve funds are the result of the residual amounts remaining in the operating budgets of each system on an annual basis. As a result, these contributions can vary from year to year, mainly driven by fluctuations in the projected maintenance schedule as provided by OCWA, as well as servicing debt in the case of the water reserve fund.

The following Figures provide a ten-year projection of the reserve fund balances with projected contributions/(withdrawals) from operating and capital withdrawals.

Figure 13: Water Reserve Fund – 10-year projection

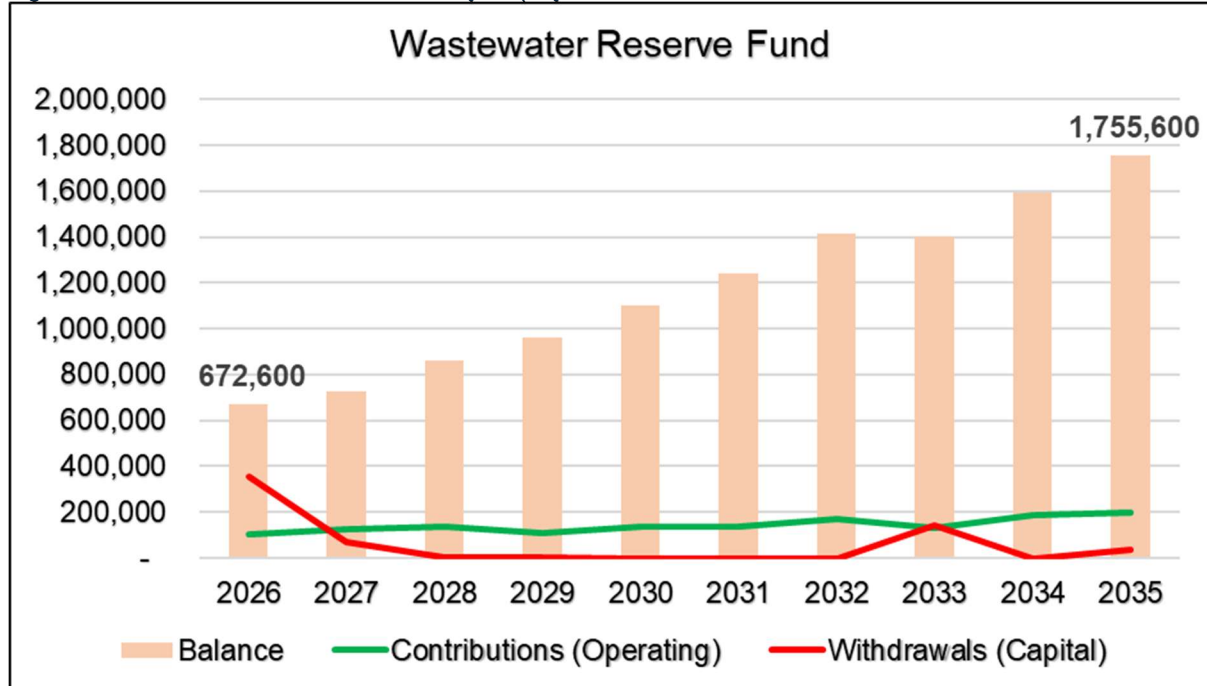


Over the ten years of the financial plan, the water reserve fund balance is projected to decrease from \$681,600 at the end of 2026 to \$35,200 at the end of 2035. OCWA is projecting on average \$86,500 annually in maintenance projects over this period. In addition to this, starting in 2027, debt repayment in the amount of \$161,100 annually is projected to partially fund the water storage and distribution system project. As a result, the contributions to the reserve fund are negative (withdrawals) from \$8,800 in 2026, to a projected high withdrawal of \$54,100 in 2030. Operations will continue to require reserve fund withdrawals until 2033 when modest contributions to the

## 5. Water & Wastewater – Operating & Capital Budgets

reserve fund are expected to occur again. The decreasing balance of the reserve fund, as well as the necessary withdrawals to balance the operating budget in several years, demonstrates the precarious nature of the health of the reserve fund. This is being considered as part of the current rate study that is underway.

Figure 14: Wastewater Reserve Fund – 10-year projection



Over the ten years of the financial plan, the wastewater reserve fund balance is projected to increase from \$672,600 at the end of 2026 to \$1.8 million at the end of 2035. OCWA is projecting on average \$77,000 annually in maintenance projects over this period. With no projected debt repayments over the period, the contributions to the reserve fund range from a low of \$106,000 in 2026 to a high of \$198,500 in 2035; with an average contribution of \$144,600 over the period. In all years, except for 2026 and 2033, the projected contributions outpace the withdrawals, resulting in a healthy reserve fund balance at the end of 2035.

Although this projection and financial plan results in a healthy reserve fund balance, it is a tenuous position. If future grant opportunities are not found for the projects identified in the Update, and debt is required for the \$8 million in sanitary system upgrades, it would require approximately \$506,700 in annual debt repayments to service. This amount of annual debt servicing would deplete the projected reserve fund balance at the end of 2035 in less than four years.

The water and wastewater systems are in a difficult position. There is a need for increased users on the systems to generate more revenue to help mitigate the required annual increases to the rates necessary to be sustainable. However, to add this increased capacity, significant capital investment is required. Staff will continue to monitor and seek grant funding opportunities in the years to come. The completion of the sanitary MCEA will be important tool in providing more accurate information necessary to assist in applying for a grant should one become available.

# Appendix A –2026 Operating Budgets by Object Code



# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>											
<b>User Fees &amp; Service Charges</b>											
Administration Fees	4305	-	(900)	(5,000)	-	(12,000)	-	(200)	(18,100)	(16,800)	(1,300)
Amendment Fees	4310	-	-	-	-	(17,000)	-	-	(17,000)	(20,000)	3,000
Licenses	4320	-	-	-	-	(6,500)	-	-	(6,500)	(6,000)	(500)
Fines	4325	-	-	-	(12,000)	(15,300)	-	(100)	(27,400)	(35,400)	8,000
Book Sales	4335	-	-	-	-	-	-	(500)	(500)	(500)	-
Lottery Licenses	4365	-	(1,000)	-	-	-	-	-	(1,000)	(1,000)	-
NSF Charges	4370	-	-	(600)	-	-	-	-	(600)	-	(600)
Permit Fees	4375	-	(1,500)	-	-	(600,000)	(3,000)	-	(604,500)	(624,000)	19,500
Building Permit Renewal Fees	4377	-	-	-	-	(7,000)	-	-	(7,000)	(4,500)	(2,500)
Photocopy - Fax - Maps	4380	-	-	-	-	-	-	(500)	(500)	(500)	-
Waste Labels - Reseller	4383	-	-	-	-	-	(210,000)	-	(210,000)	(175,000)	(35,000)
Waste Labels Sold	4384	-	-	-	-	-	(35,000)	-	(35,000)	(30,000)	(5,000)
User Fees	4385	-	-	-	-	-	-	-	-	(20,000)	20,000
Registration Fees	4386	-	-	-	-	-	(22,500)	-	(22,500)	(30,000)	7,500
Recycling Revenue	4387	-	-	-	-	-	(120,000)	-	(120,000)	(260,000)	140,000
Waste Amnesity Cards	4388	-	-	-	-	-	(6,000)	-	(6,000)	(10,000)	4,000
Household Hazardous Waste	4391	-	-	-	-	-	(500)	-	(500)	(200)	(300)
Equipment Rentals	4393	-	-	-	-	-	(500)	-	(500)	(500)	-
Tax Certificate	4430	-	-	(9,000)	-	-	-	-	(9,000)	(8,500)	(500)
Rentals	4460	-	-	(11,000)	-	-	(83,800)	-	(94,800)	(85,600)	(9,200)
Course Registrations	4462	-	-	-	(160,000)	-	-	-	(160,000)	(180,000)	20,000
Zoning Letters	4465	-	-	-	-	(4,000)	-	-	(4,000)	(3,000)	(1,000)
Work Order Letters	4470	-	-	-	(500)	(4,500)	-	-	(5,000)	(3,000)	(2,000)
Development Agreement	4475	-	-	-	-	(2,500)	-	-	(2,500)	(2,500)	-
Consent Review Fee	4480	-	-	-	-	(5,000)	-	-	(5,000)	(5,000)	-
Minor Variance Fee	4492	-	-	-	-	(35,000)	-	-	(35,000)	(35,000)	-
Site Plan Fees	4495	-	-	-	-	(8,000)	-	-	(8,000)	(5,000)	(3,000)
Official Plan Amendment	4500	-	-	-	-	(2,000)	-	-	(2,000)	(3,000)	1,000
Livestock Awards	4505	-	(25,000)	-	-	-	-	-	(25,000)	(15,000)	(10,000)
Refuse Collection	4520	-	-	-	-	-	(45,000)	-	(45,000)	(50,000)	5,000
<b>Total User Fees &amp; Service Charges</b>		-	<b>(28,400)</b>	<b>(25,600)</b>	<b>(174,500)</b>	<b>(718,800)</b>	<b>(544,300)</b>	<b>(1,300)</b>	<b>(1,492,900)</b>	<b>(1,650,000)</b>	<b>157,100</b>
<b>Government Grants</b>											
Grants - OMPF	4201	(1,151,500)	-	-	-	-	-	-	(1,151,500)	(1,068,100)	(83,400)
Conditional Provincial Grants - Library	4203	-	-	-	-	-	-	(28,500)	(28,500)	(28,500)	-
Grants - CCBF (Federal Gas Tax)	4230	(321,100)	-	-	-	-	-	-	(321,100)	(321,100)	-
Grants - Other	4250	-	-	-	-	-	(5,000)	(5,800)	(10,800)	(5,000)	(5,800)
Grants - OCIF	4252	(279,100)	-	-	-	-	-	-	(279,100)	(310,100)	31,000
Grants - Provincial	4253	-	-	-	-	-	-	-	-	(50,000)	50,000
Grants - Aggregate Resources Act	4255	(55,000)	-	-	-	-	-	-	(55,000)	(62,000)	7,000
<b>Total Government Grants</b>		<b>(1,806,700)</b>	-	-	-	-	<b>(5,000)</b>	<b>(34,300)</b>	<b>(1,846,000)</b>	<b>(1,844,800)</b>	<b>(1,200)</b>

# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Other Revenue</b>											
Township - Supplementals	4051	(100,000)	-	-	-	-	-	-	(100,000)	(100,000)	-
Policing Rebate Previous Year	4210	-	-	-	-	-	-	(14,000)	(14,000)	(14,000)	-
Community Fundraising	4256	-	-	-	-	-	-	(2,000)	(2,000)	(2,000)	-
Foreign Exchange	4301	-	-	(30,000)	-	-	-	-	(30,000)	(30,000)	-
MicroFIT Revenue - Hydro One	4302	-	-	-	-	-	(12,000)	-	(12,000)	(12,000)	-
Interest Earned	4345	-	-	(75,000)	-	-	-	(8,000)	(83,000)	(106,000)	23,000
Septic Application Review	4376	-	-	-	-	(7,000)	-	-	(7,000)	(7,000)	-
Sundry	4410	-	(27,500)	(3,000)	-	-	-	-	(30,500)	(8,000)	(22,500)
Penalty & Interest on Taxes	4415	-	-	(286,000)	-	-	-	-	(286,000)	(250,000)	(36,000)
Tax Account Charges	4420	-	-	(9,000)	-	-	-	-	(9,000)	(12,000)	3,000
Tile Drainage	4447	-	-	(7,200)	-	-	-	-	(7,200)	(7,500)	300
Roads Revenue	4530	-	-	-	-	-	(50,000)	-	(50,000)	(35,000)	(15,000)
Donations	4540	-	-	-	(1,000)	-	-	-	(1,000)	(1,000)	-
Casino Revenue	4555	(875,000)	-	-	-	-	-	-	(875,000)	(950,000)	75,000
911 Signs	4565	-	-	-	-	(3,000)	-	-	(3,000)	(3,000)	-
Sale of Goods & Services	4590	-	-	-	-	-	(13,000)	-	(13,000)	(10,000)	(3,000)
<b>Total Other Revenue</b>		<b>(975,000)</b>	<b>(27,500)</b>	<b>(410,200)</b>	<b>(1,000)</b>	<b>(10,000)</b>	<b>(75,000)</b>	<b>(24,000)</b>	<b>(1,522,700)</b>	<b>(1,547,500)</b>	<b>24,800</b>
<b>From Reserves/Reserve Funds</b>											
From Election Reserve	4905	-	(58,600)	-	-	-	-	-	(58,600)	-	(58,600)
From Building Reserve	4907	-	-	-	-	(273,000)	-	-	(273,000)	(211,300)	(61,700)
From Tax Stabilization Reserve	4915	(120,000)	-	-	-	-	(125,000)	(68,900)	(313,900)	-	(313,900)
From CIP Reserve	4918	-	-	-	-	(70,000)	-	-	(70,000)	(120,000)	50,000
From Working Fund Reserve	4903	-	-	-	-	-	-	-	-	(182,400)	182,400
From Heritage Committee Reserve	4909	-	-	-	-	(10,000)	-	-	(10,000)	(10,000)	-
From Grants Reserve	4911	-	(25,000)	(100,000)	-	-	-	-	(125,000)	(125,000)	-
From Special Projects Reserve	4922	-	-	(85,000)	(18,000)	(75,000)	(105,000)	-	(283,000)	(190,000)	(93,000)
<b>Total From Reserves/Reserve Funds</b>		<b>(120,000)</b>	<b>(83,600)</b>	<b>(185,000)</b>	<b>(18,000)</b>	<b>(428,000)</b>	<b>(230,000)</b>	<b>(68,900)</b>	<b>(1,133,500)</b>	<b>(838,700)</b>	<b>(294,800)</b>
<b>Total Revenue</b>		<b>(2,901,700)</b>	<b>(139,500)</b>	<b>(620,800)</b>	<b>(193,500)</b>	<b>(1,156,800)</b>	<b>(854,300)</b>	<b>(128,500)</b>	<b>(5,995,100)</b>	<b>(5,881,000)</b>	<b>(114,100)</b>
<b>Expenses</b>											
<b>Salaries, Benefits &amp; Honorariums</b>											
Honorarium	6003	150,500	-	-	486,000	5,500	-	-	642,000	525,600	116,400
Salaries	6005	-	425,100	662,300	296,200	926,900	1,904,000	371,900	4,586,400	4,422,800	163,600
Overtime Salaries	6006	-	-	-	3,000	-	60,100	-	63,100	52,100	11,000
Benefits	6010	10,400	123,400	219,500	92,000	299,600	608,500	75,200	1,428,600	1,389,500	39,100
Benefits Other (boots, clothing, glasses etc.)	6011	-	1,000	3,000	1,000	2,500	13,500	500	21,500	18,200	3,300
Union Expenses	6030	-	500	-	-	-	-	-	500	800	(300)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>160,900</b>	<b>550,000</b>	<b>884,800</b>	<b>878,200</b>	<b>1,234,500</b>	<b>2,586,100</b>	<b>447,600</b>	<b>6,742,100</b>	<b>6,409,000</b>	<b>333,100</b>
<b>Debt Principal &amp; Interest</b>											
Loan	6217	409,200	-	-	3,400	-	2,500	-	415,100	236,900	178,200
Principal	6223	-	-	5,500	34,800	-	25,200	-	65,500	66,200	(700)
Interest Expenses	6225	-	-	1,700	-	-	-	-	1,700	1,300	400
<b>Total Debt Principal &amp; Interest</b>		<b>409,200</b>	<b>-</b>	<b>7,200</b>	<b>38,200</b>	<b>-</b>	<b>27,700</b>	<b>-</b>	<b>482,300</b>	<b>304,400</b>	<b>177,900</b>
<b>Insurance</b>	<b>6160</b>	<b>-</b>	<b>98,300</b>	<b>8,600</b>	<b>87,000</b>	<b>105,500</b>	<b>392,400</b>	<b>5,400</b>	<b>697,200</b>	<b>690,500</b>	<b>6,700</b>

# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Utilities &amp; Facility Maintenance</b>											
Heat / Hydro	6135	-	-	-	3,300	-	153,700	-	157,000	137,100	19,900
Heat	6136	-	-	-	6,500	-	98,100	-	104,600	99,600	5,000
Property taxes (PIL) paid by Twp	6138	-	-	-	-	-	30,500	-	30,500	29,500	1,000
Water	6143	-	-	-	-	-	21,500	-	21,500	23,500	(2,000)
Water Testing	6144	-	-	-	-	-	5,000	-	5,000	3,900	1,100
Building Maintenance	6165	-	-	-	5,000	-	119,300	1,000	125,300	126,800	(1,500)
Janitorial Supplies / Maintenance	6170	-	-	-	500	-	55,500	6,500	62,500	55,800	6,700
Leases	6175	-	-	-	-	-	10,000	-	10,000	20,000	(10,000)
Maintenance	6320	-	-	-	-	-	8,500	-	8,500	2,000	6,500
Services (& Security Services)	6340	-	500	-	-	-	14,000	-	14,500	8,000	6,500
Grounds Maintenance	6350	-	-	-	10,000	-	-	-	10,000	10,000	-
<b>Total Utilities &amp; Facility Maintenance</b>		-	<b>500</b>	-	<b>25,300</b>	-	<b>516,100</b>	<b>7,500</b>	<b>549,400</b>	<b>516,200</b>	<b>33,200</b>
<b>Contracted Services, Consulting &amp; Studies</b>											
Employee Assistance Program	6015	-	8,000	-	-	-	-	-	8,000	8,400	(400)
Consultants	6190	-	-	98,800	-	3,000	20,000	-	121,800	174,000	(52,200)
Solicitors	6195	-	40,000	-	1,000	31,000	-	-	72,000	67,000	5,000
Auditors	6200	-	-	24,500	-	-	-	8,500	33,000	35,000	(2,000)
Studies & Master Plans	6272	-	-	30,000	10,000	75,000	105,000	-	220,000	165,000	55,000
Contracted Jobs	6290	-	17,500	12,000	-	5,000	447,000	-	481,500	372,000	109,500
Canine Control	6295	-	-	-	-	6,000	-	-	6,000	6,000	-
Ward One Consultants	6301	-	-	-	-	-	65,000	-	65,000	60,000	5,000
Ward Two Consultants	6302	-	-	-	-	-	60,000	-	60,000	50,000	10,000
Ward Three Consultants	6303	-	-	-	-	-	45,000	-	45,000	50,000	(5,000)
Ward One Consultants - Closed Site	6304	-	-	-	-	-	65,000	-	65,000	50,000	15,000
Policing Services	6310	-	-	-	-	-	-	1,926,400	1,926,400	1,735,500	190,900
Recycling	6315	-	-	-	-	-	125,000	-	125,000	105,000	20,000
Levy	6325	190,000	-	-	-	-	165,000	197,200	552,200	574,500	(22,300)
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>190,000</b>	<b>65,500</b>	<b>165,300</b>	<b>11,000</b>	<b>120,000</b>	<b>1,097,000</b>	<b>2,132,100</b>	<b>3,780,900</b>	<b>3,452,400</b>	<b>328,500</b>
<b>Materials, Supplies &amp; Other Expenses</b>											
Bank Charges	6103	-	-	1,200	-	-	-	100	1,300	600	700
Office Supplies	6105	-	15,500	10,500	3,800	1,300	27,000	3,000	61,100	51,100	10,000
Meetings	6110	4,000	-	-	-	-	-	500	4,500	500	4,000
Office Equipment	6113	-	-	22,000	1,500	500	1,500	5,000	30,500	26,000	4,500
Software licencing costs	6122	-	24,300	140,700	8,400	18,900	30,900	12,000	235,200	195,800	39,400
Maintenance fee - record mgmt	6124	-	-	-	-	-	-	8,000	8,000	7,000	1,000
Telephone	6125	800	1,900	9,600	3,100	4,300	16,900	4,000	40,600	43,900	(3,300)
Internet Connection Expense	6126	-	-	-	-	-	15,700	5,000	20,700	24,200	(3,500)
Postage / Courier	6130	-	-	29,000	1,000	-	1,000	12,000	43,000	49,000	(6,000)
Postage & Inter-library Loan	6131	-	-	-	-	-	-	800	800	800	-
Election	6132	-	22,000	-	-	-	-	-	22,000	-	22,000
Subscription & Publications	6147	-	-	800	500	-	-	3,000	4,300	3,700	600
Programs	6148	-	-	-	4,000	-	-	8,000	12,000	26,000	(14,000)
Library Books	6149	-	-	-	-	-	-	32,000	32,000	30,000	2,000
Staff / Council Development	6150	18,000	25,800	13,000	84,600	14,000	37,200	6,000	198,600	175,300	23,300
Meals	6151	-	500	-	18,400	-	-	-	18,900	20,000	(1,100)
Marketing	6152	-	-	16,000	-	-	-	-	16,000	16,000	-
Staff Events	6153	-	5,000	-	-	-	-	1,000	6,000	5,500	500
Advertising	6155	-	2,500	26,500	1,500	4,500	2,000	500	37,500	43,000	(5,500)

# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
Admin Fees Community Groups	6156	-	-	13,000	-	-	-	-	13,000	13,000	-
Community Partnership Initiative	6157	-	-	15,000	-	-	-	-	15,000	5,000	10,000
Community Improvement Plan (CIP)	6158	-	-	-	-	70,000	-	-	70,000	120,000	(50,000)
Leases - Vehicle	6176	-	-	-	-	14,400	2,500	-	16,900	21,900	(5,000)
Memberships / Licenses	6180	-	10,000	2,700	2,000	5,800	6,000	2,000	28,500	28,400	100
Uniforms	6185	-	-	-	10,000	2,500	7,500	-	20,000	19,000	1,000
Donations	6230	-	-	2,000	-	-	-	-	2,000	3,000	(1,000)
Fire Prevention	6235	-	-	-	6,000	-	-	-	6,000	10,000	(4,000)
Fuel	6240	-	-	-	25,000	200	66,500	-	91,700	81,700	10,000
Diesel	6241	-	-	-	20,000	-	166,000	-	186,000	183,000	3,000
Tires	6244	-	-	-	-	-	30,000	-	30,000	30,000	-
Truck Maintenance	6245	-	-	-	110,000	1,000	165,000	-	276,000	221,000	55,000
Boat Maintenance	6246	-	-	-	3,200	-	-	-	3,200	3,200	-
Equipment Rentals	6247	-	-	-	-	-	17,000	-	17,000	197,000	(180,000)
Equipment & Tools	6250	-	-	-	35,000	-	15,000	1,000	51,000	52,900	(1,900)
Radio Maintenance	6253	-	-	-	11,000	-	4,000	-	15,000	14,500	500
Mileage	6255	1,000	-	500	1,000	4,100	500	-	7,100	7,000	100
Miscellaneous	6265	1,000	1,000	-	1,000	-	-	500	3,500	3,000	500
Supplies	6270	-	1,500	8,400	16,000	1,300	773,100	500	800,800	795,000	5,800
Instructor Fees	6275	-	-	-	60,000	-	28,000	-	88,000	84,700	3,300
Ice Pad	6280	-	-	-	-	-	4,000	-	4,000	4,000	-
Railway Crossings	6285	-	-	-	-	-	30,000	-	30,000	25,000	5,000
Private Road Grant	6292	-	-	-	-	-	75,000	-	75,000	75,000	-
New Programs	6297	-	-	32,000	-	-	-	-	32,000	34,000	(2,000)
Special Events	6298	-	-	-	-	-	5,500	-	5,500	5,500	-
Livestock Killed	6305	-	25,000	-	-	-	-	-	25,000	15,000	10,000
Evaluator Fees	6306	-	2,500	-	-	-	-	-	2,500	2,000	500
Household Hazardous Waste	6316	-	-	-	-	-	400	-	400	400	-
Taxation - Write Offs	6333	50,000	-	-	-	-	-	-	50,000	50,000	-
Signs	6360	-	-	-	-	-	1,300	-	1,300	1,300	-
Expenses	6390	-	-	-	-	1,500	-	-	1,500	1,500	-
Contingency	6395	-	3,000	-	-	-	-	-	3,000	10,000	(7,000)
Protective Equipment	6405	-	-	-	45,000	-	11,000	-	56,000	50,000	6,000
Turn Out Gear Cleaning	6406	-	-	-	19,000	-	-	-	19,000	19,000	-
Rehabilitation	6410	-	-	-	2,500	-	-	-	2,500	2,500	-
Medical	6415	-	-	-	6,000	-	-	-	6,000	6,000	-
Subsidy	6445	-	-	-	-	-	6,000	-	6,000	6,000	-
Volunteer Appreciation Night	6455	-	-	-	3,000	-	-	-	3,000	3,000	-
Doctor's Benefits	6465	-	-	30,300	-	-	-	-	30,300	30,300	-
Locum	6466	-	-	20,000	-	-	-	-	20,000	-	20,000
Library audio expense	6482	-	-	-	-	-	-	8,000	8,000	8,000	-
Multimedia	6483	-	-	-	-	-	-	8,000	8,000	8,000	-
Archives	6490	-	-	-	-	-	-	5,000	5,000	4,500	500
Museum	6495	-	-	-	-	500	-	-	500	500	-
Approved Grants	7098	-	25,000	100,000	-	-	-	-	125,000	125,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>74,800</b>	<b>165,500</b>	<b>493,200</b>	<b>502,500</b>	<b>144,800</b>	<b>1,546,500</b>	<b>125,900</b>	<b>3,053,200</b>	<b>3,098,200</b>	<b>(45,000)</b>

# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Transfer to Reserves/Reserve Funds</b>											
Transfer to reserve/RF	6204	600,200	-	-	-	-	75,000	-	675,200	718,700	(43,500)
Reserves - Bridges & Culverts	6205	391,500	-	-	-	-	-	-	391,500	372,900	18,600
Reserves - Facilities	6207	691,800	-	-	-	-	-	-	691,800	658,900	32,900
Reserves - Special Projects	6208	275,000	-	-	-	-	-	-	275,000	325,000	(50,000)
Reserves - Capital	6211	522,200	-	-	-	-	-	-	522,200	497,300	24,900
Reserves - Equipment	6212	1,305,400	-	30,000	-	-	-	-	1,335,400	1,273,200	62,200
Reserves - Rec/Cultural	6213	163,200	-	-	-	-	-	-	163,200	155,400	7,800
Reserves - Grants	6215	125,000	-	-	-	-	-	-	125,000	125,000	-
Reserves Tax Stabilization	6219	45,000	-	-	-	-	-	-	45,000	167,000	(122,000)
Heritage Incentive Program	6232	-	-	-	-	10,000	-	-	10,000	10,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>4,119,300</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>10,000</b>	<b>75,000</b>	<b>-</b>	<b>4,234,300</b>	<b>4,303,400</b>	<b>(69,100)</b>
<b>Internal Allocations</b>											
Computer Maintenance	6123	18,100	7,800	(88,000)	20,700	25,900	15,500	-	-	-	-
Program Support Costs - Internal	6460	-	-	(33,000)	-	26,300	(17,300)	-	(24,000)	(24,000)	-
<b>Total Internal Allocations</b>		<b>18,100</b>	<b>7,800</b>	<b>(121,000)</b>	<b>20,700</b>	<b>52,200</b>	<b>(1,800)</b>	<b>-</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>-</b>
<b>Total Expenses</b>		<b>4,972,300</b>	<b>887,600</b>	<b>1,468,100</b>	<b>1,562,900</b>	<b>1,667,000</b>	<b>6,239,000</b>	<b>2,718,500</b>	<b>19,515,400</b>	<b>18,750,100</b>	<b>765,300</b>
<b>Net Budget Levy Requirement</b>		<b>2,070,600</b>	<b>748,100</b>	<b>847,300</b>	<b>1,369,400</b>	<b>510,200</b>	<b>5,384,700</b>	<b>2,590,000</b>	<b>13,520,300</b>	<b>12,869,100</b>	<b>651,200</b>

# Taxation & Non-Departmental - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation - Township	Casino & Reserve Transfers	Capital Reserves & Debt	Non-Departmental	Council	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>									
<b>Government Grants</b>									
Grants - OMPF	4201	-	-	-	(1,151,500)	-	(1,151,500)	(1,068,100)	(83,400)
Grants - CCBF (Federal Gas Tax)	4230	-	-	-	(321,100)	-	(321,100)	(321,100)	-
Grants - OCIF	4252	-	-	-	(279,100)	-	(279,100)	(310,100)	31,000
Grants - Aggregate Resources Act	4255	-	-	-	(55,000)	-	(55,000)	(62,000)	7,000
<b>Total Government Grants</b>		-	-	-	<b>(1,806,700)</b>	-	<b>(1,806,700)</b>	<b>(1,761,300)</b>	<b>(45,400)</b>
<b>Other Revenue</b>									
Department	4051	(100,000)	-	-	-	-	(100,000)	(100,000)	-
Casino Revenue	4555	-	(875,000)	-	-	-	(875,000)	(950,000)	75,000
<b>Total Other Revenue</b>		<b>(100,000)</b>	<b>(875,000)</b>	-	-	-	<b>(975,000)</b>	<b>(1,050,000)</b>	<b>75,000</b>
<b>From Reserves/Reserve Funds</b>									
From Tax Stabilization Reserve Fund	4915	-	-	(120,000)	-	-	(120,000)	-	(120,000)
<b>Total From Reserves/Reserve Funds</b>		-	-	<b>(120,000)</b>	-	-	<b>(120,000)</b>	-	<b>(120,000)</b>
<b>Total Revenue</b>		<b>(100,000)</b>	<b>(875,000)</b>	<b>(120,000)</b>	<b>(1,806,700)</b>	-	<b>(2,901,700)</b>	<b>(2,811,300)</b>	<b>(90,400)</b>
<b>Expenses</b>									
<b>Salaries, Benefits &amp; Honorariums</b>									
Honorarium	6003	-	-	-	-	150,500	150,500	147,100	3,400
Benefits	6010	-	-	-	-	10,400	10,400	10,200	200
<b>Total Salaries, Benefits &amp; Honorariums</b>		-	-	-	-	<b>160,900</b>	<b>160,900</b>	<b>157,300</b>	<b>3,600</b>
<b>Debt Principal &amp; Interest</b>									
Loan	6217	-	-	409,200	-	-	409,200	229,700	179,500
<b>Total Debt Principal &amp; Interest</b>		-	-	<b>409,200</b>	-	-	<b>409,200</b>	<b>229,700</b>	<b>179,500</b>
<b>Contracted Services, Consulting &amp; Studies</b>									
Levy	6325	-	190,000	-	-	-	190,000	185,000	5,000
<b>Total Contracted Services, Consulting &amp; Studies</b>		-	<b>190,000</b>	-	-	-	<b>190,000</b>	<b>185,000</b>	<b>5,000</b>
<b>Materials, Supplies &amp; Other Expenses</b>									
Meetings	6110	-	-	-	-	4,000	4,000	-	4,000
Telephone	6125	-	-	-	-	800	800	800	-
Staff / Council Development	6150	-	-	-	-	18,000	18,000	12,000	6,000
Mileage	6255	-	-	-	-	1,000	1,000	1,000	-
Miscellaneous	6265	-	-	-	-	1,000	1,000	1,000	-
Taxation - Write Offs	6333	50,000	-	-	-	-	50,000	50,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>50,000</b>	-	-	-	<b>24,800</b>	<b>74,800</b>	<b>64,800</b>	<b>6,000</b>
<b>Transfer to Reserves/Reserve Funds</b>									
Transfer to reserve/RF	6204	-	-	-	600,200	-	600,200	631,200	(31,000)
Reserves - Bridges & Culverts	6205	-	-	391,500	-	-	391,500	372,900	18,600
Reserves - Facilities	6207	-	-	691,800	-	-	691,800	658,900	32,900
Reserves - Special Projects	6208	-	275,000	-	-	-	275,000	325,000	(50,000)
Reserves - Capital	6211	-	-	522,200	-	-	522,200	497,300	24,900
Reserves - Equipment	6212	-	-	1,305,400	-	-	1,305,400	1,243,200	62,200

# Taxation & Non-Departmental - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation - Township	Casino & Reserve Transfers	Capital Reserves & Debt	Non-Departmental	Council	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
Reserves - Rec/Cultural	6213	-	-	163,200	-	-	163,200	155,400	7,800
Reserves - Grants	6215	-	125,000	-	-	-	125,000	125,000	-
Reserves Tax Stabilization	6219	-	-	-	45,000	-	45,000	45,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		-	<b>400,000</b>	<b>3,074,100</b>	<b>645,200</b>	-	<b>4,119,300</b>	<b>4,053,900</b>	<b>65,400</b>
<b>Internal Allocations</b>									
Computer Maintenance	6123	-	-	-	-	18,100	18,100	18,100	-
<b>Total Internal Allocations</b>		-	-	-	-	<b>18,100</b>	<b>18,100</b>	<b>18,100</b>	-
<b>Total Expenses</b>		<b>50,000</b>	<b>590,000</b>	<b>3,483,300</b>	<b>645,200</b>	<b>203,800</b>	<b>4,972,300</b>	<b>4,708,800</b>	<b>259,500</b>
<b>Net Budget Levy Requirement</b>		<b>(50,000)</b>	<b>(285,000)</b>	<b>3,363,300</b>	<b>(1,161,500)</b>	<b>203,800</b>	<b>2,070,600</b>	<b>1,897,500</b>	<b>169,100</b>

# CAO, Clerk & Human Resources - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Election	CAO, Clerk & HR	Health & Safety Cmmittee	Emergency Preparedness	Livestock	Fenceviewers	Cemeteries	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>											
<b>User Fees &amp; Service Charges</b>											
Administration Fees	4305	-	(800)	-	-	-	(100)	-	(900)	(600)	(300)
Lottery Licenses	4365	-	(1,000)	-	-	-	-	-	(1,000)	(1,000)	-
Permit Fees	4375	-	(1,500)	-	-	-	-	-	(1,500)	(4,000)	2,500
Livestock Awards	4505	-	-	-	-	(25,000)	-	-	(25,000)	(15,000)	(10,000)
<b>Total User Fees &amp; Service Charges</b>		-	<b>(3,300)</b>	-	-	<b>(25,000)</b>	<b>(100)</b>	-	<b>(28,400)</b>	<b>(20,600)</b>	<b>(7,800)</b>
<b>Other Revenue</b>											
Sundry	4410	-	(27,500)	-	-	-	-	-	(27,500)	-	(27,500)
<b>Total From Other Revenue</b>		-	<b>(27,500)</b>	-	-	-	-	-	<b>(27,500)</b>	-	<b>(27,500)</b>
<b>From Reserves/Reserve Funds</b>											
From Election Reserve	4905	(58,600)	-	-	-	-	-	-	(58,600)	-	(58,600)
From Grants Reserve	4911	-	-	-	-	-	-	(25,000)	(25,000)	(25,000)	-
<b>Total From Reserves/Reserve Funds</b>		<b>(58,600)</b>	-	-	-	-	-	<b>(25,000)</b>	<b>(83,600)</b>	<b>(25,000)</b>	<b>(58,600)</b>
<b>Total Revenue</b>		<b>(58,600)</b>	<b>(30,800)</b>	-	-	<b>(25,000)</b>	<b>(100)</b>	<b>(25,000)</b>	<b>(139,500)</b>	<b>(45,600)</b>	<b>(93,900)</b>
<b>Expenses</b>											
<b>Salaries, Benefits &amp; Honorariums</b>											
Salaries	6005	45,100	366,100	-	-	-	-	13,900	425,100	401,100	24,000
Benefits	6010	11,800	108,800	-	-	-	-	2,800	123,400	120,900	2,500
Benefits Other (boots,clothing,glasses etc.)	6011	-	1,000	-	-	-	-	-	1,000	1,200	(200)
Union Expenses	6030	-	500	-	-	-	-	-	500	800	(300)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>56,900</b>	<b>476,400</b>	-	-	-	-	<b>16,700</b>	<b>550,000</b>	<b>524,000</b>	<b>26,000</b>
<b>Insurance</b>	<b>6160</b>	-	<b>87,900</b>	-	-	-	-	<b>10,400</b>	<b>98,300</b>	<b>93,100</b>	<b>5,200</b>
<b>Utilities &amp; Facility Maintenance</b>											
Maintenance	6320	-	-	-	-	-	-	-	-	1,500	(1,500)
Services (& Security Services)	6340	-	500	-	-	-	-	-	500	500	-
<b>Total Utilities &amp; Facility Maintenance</b>		-	<b>500</b>	-	-	-	-	-	<b>500</b>	<b>2,000</b>	<b>(1,500)</b>
<b>Contracted Services, Consulting &amp; Studies</b>											
Employee Assistance Program	6015	-	8,000	-	-	-	-	-	8,000	8,400	(400)
Solicitors	6195	-	35,000	-	-	-	-	5,000	40,000	35,000	5,000
Contracted Jobs	6290	-	7,500	-	-	-	-	10,000	17,500	15,000	2,500
<b>Total Contracted Services, Consulting &amp; Studies</b>		-	<b>50,500</b>	-	-	-	-	<b>15,000</b>	<b>65,500</b>	<b>58,400</b>	<b>7,100</b>
<b>Materials, Supplies &amp; Other Expenses</b>											
Office Supplies	6105	15,000	500	-	-	-	-	-	15,500	1,000	14,500
Software licencing costs	6122	17,000	6,100	1,200	-	-	-	-	24,300	10,500	13,800
Telephone	6125	100	1,800	-	-	-	-	-	1,900	1,800	100
Election	6132	22,000	-	-	-	-	-	-	22,000	-	22,000
Staff / Council Development	6150	800	15,000	5,000	5,000	-	-	-	25,800	27,000	(1,200)
Meals	6151	500	-	-	-	-	-	-	500	-	500
Staff Events	6153	-	5,000	-	-	-	-	-	5,000	5,000	-
Advertising	6155	1,500	1,000	-	-	-	-	-	2,500	1,000	1,500

# CAO, Clerk & Human Resources - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Election	CAO, Clerk & HR	Health & Safety Cmmittee	Emergency Preparedness	Livestock	Fenceviewers	Cemeteries	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
Memberships / Licenses	6180	-	10,000	-	-	-	-	-	10,000	10,000	-
Mileage	6255	-	-	-	-	-	-	-	-	500	(500)
Miscellaneous	6265	-	-	-	1,000	-	-	-	1,000	500	500
Supplies	6270	-	-	1,000	-	-	500	-	1,500	1,000	500
Livestock Killed	6305	-	-	-	-	25,000	-	-	25,000	15,000	10,000
Evaluator Fees	6306	-	-	-	-	2,500	-	-	2,500	2,000	500
Contingency	6395	-	3,000	-	-	-	-	-	3,000	10,000	(7,000)
Approved Grants	7098	-	-	-	-	-	-	25,000	25,000	25,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>56,900</b>	<b>42,400</b>	<b>7,200</b>	<b>6,000</b>	<b>27,500</b>	<b>500</b>	<b>25,000</b>	<b>165,500</b>	<b>110,300</b>	<b>55,200</b>
<b>Transfer to Reserves/Reserve Funds</b>											
Transfer to reserve/RF	6204	-	-	-	-	-	-	-	-	12,500	(12,500)
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>(12,500)</b>
<b>Internal Allocations</b>											
Computer Maintenance	6123	-	7,800	-	-	-	-	-	7,800	7,800	-
<b>Total Internal Allocations</b>		<b>-</b>	<b>7,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,800</b>	<b>7,800</b>	<b>-</b>
<b>Total Expenses</b>		<b>113,800</b>	<b>665,500</b>	<b>7,200</b>	<b>6,000</b>	<b>27,500</b>	<b>500</b>	<b>67,100</b>	<b>887,600</b>	<b>808,100</b>	<b>79,500</b>
<b>Net Budget Levy Requirement</b>		<b>55,200</b>	<b>634,700</b>	<b>7,200</b>	<b>6,000</b>	<b>2,500</b>	<b>400</b>	<b>42,100</b>	<b>748,100</b>	<b>762,500</b>	<b>(14,400)</b>

# Corporate Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Finance	Information Technology	Comm-unications	Community Grants	Health Services	Economic Development	Tile Drainage	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>											
<b>User Fees &amp; Service Charges</b>											
Administration Fees	4305	(5,000)	-	-	-	-	-	-	(5,000)	(4,000)	(1,000)
NSF Charges	4370	(600)	-	-	-	-	-	-	(600)	-	(600)
Tax Certificate	4430	(9,000)	-	-	-	-	-	-	(9,000)	(8,500)	(500)
Rentals	4460	(11,000)	-	-	-	-	-	-	(11,000)	(10,800)	(200)
<b>Total User Fees &amp; Service Charges</b>		<b>(25,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,600)</b>	<b>(23,300)</b>	<b>(2,300)</b>
<b>Other Revenue</b>											
Foreign Exchange	4301	(30,000)	-	-	-	-	-	-	(30,000)	(30,000)	-
Interest Earned	4345	(75,000)	-	-	-	-	-	-	(75,000)	(100,000)	25,000
Sundry	4410	(3,000)	-	-	-	-	-	-	(3,000)	(3,000)	-
Penalty & Interest on Taxes	4415	(286,000)	-	-	-	-	-	-	(286,000)	(250,000)	(36,000)
Tax Account Charges	4420	(9,000)	-	-	-	-	-	-	(9,000)	(12,000)	3,000
Tile Drainage	4447	-	-	-	-	-	-	(7,200)	(7,200)	(7,500)	300
<b>Total Other Revenue</b>		<b>(403,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,200)</b>	<b>(410,200)</b>	<b>(402,500)</b>	<b>(7,700)</b>
<b>From Reserves/Reserve Funds</b>											
From Grants Reserve	4911	-	-	-	(100,000)	-	-	-	(100,000)	(100,000)	-
From Special Projects Reserve	4922	-	-	(10,000)	-	(20,000)	(55,000)	-	(85,000)	(55,000)	(30,000)
<b>Total From Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>(100,000)</b>	<b>(20,000)</b>	<b>(55,000)</b>	<b>-</b>	<b>(185,000)</b>	<b>(155,000)</b>	<b>(30,000)</b>
<b>Total Revenue</b>		<b>(428,600)</b>	<b>-</b>	<b>(10,000)</b>	<b>(100,000)</b>	<b>(20,000)</b>	<b>(55,000)</b>	<b>(7,200)</b>	<b>(620,800)</b>	<b>(580,800)</b>	<b>(40,000)</b>
<b>Expenses</b>											
<b>Salaries, Benefits &amp; Honorariums</b>											
Salaries	6005	422,300	129,000	55,500	-	-	55,500	-	662,300	635,000	27,300
Benefits	6010	141,900	40,400	18,600	-	-	18,600	-	219,500	215,000	4,500
Benefits Other (boots,clothing,glasses etc.)	6011	2,500	500	-	-	-	-	-	3,000	2,500	500
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>566,700</b>	<b>169,900</b>	<b>74,100</b>	<b>-</b>	<b>-</b>	<b>74,100</b>	<b>-</b>	<b>884,800</b>	<b>852,500</b>	<b>32,300</b>
<b>Debt Principal &amp; Interest</b>											
Principal	6223	-	-	-	-	-	-	5,500	5,500	6,200	(700)
Interest Expenses	6225	-	-	-	-	-	-	1,700	1,700	1,300	400
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,200</b>	<b>7,200</b>	<b>7,500</b>	<b>(300)</b>
<b>Insurance</b>	<b>6160</b>	<b>-</b>	<b>8,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,600</b>	<b>9,000</b>	<b>(400)</b>
<b>Contracted Services, Consulting &amp; Studies</b>											
Consultants	6190	-	98,800	-	-	-	-	-	98,800	94,000	4,800
Auditors	6200	24,500	-	-	-	-	-	-	24,500	28,500	(4,000)
Studies & Master Plans	6272	-	-	-	-	-	30,000	-	30,000	30,000	-
Contracted Jobs	6290	-	10,000	-	-	-	2,000	-	12,000	15,000	(3,000)
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>24,500</b>	<b>108,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>-</b>	<b>165,300</b>	<b>167,500</b>	<b>(2,200)</b>

# Corporate Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Finance	Information Technology	Comm-unications	Community Grants	Health Services	Economic Development	Tile Drainage	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>											
Bank Charges	6103	1,200	-	-	-	-	-	-	1,200	500	700
Office Supplies	6105	10,000	500	-	-	-	-	-	10,500	15,500	(5,000)
Office Equipment	6113	10,000	12,000	-	-	-	-	-	22,000	20,000	2,000
Software licencing costs	6122	25,000	110,500	5,200	-	-	-	-	140,700	122,600	18,100
Telephone	6125	1,200	7,800	600	-	-	-	-	9,600	5,800	3,800
Postage / Courier	6130	24,000	-	5,000	-	-	-	-	29,000	35,500	(6,500)
Subscription & Publications	6147	800	-	-	-	-	-	-	800	-	800
Staff / Council Development	6150	6,000	4,000	3,000	-	-	-	-	13,000	15,000	(2,000)
Marketing	6152	-	-	-	-	-	16,000	-	16,000	16,000	-
Advertising	6155	-	-	19,000	-	-	7,500	-	26,500	31,000	(4,500)
Admin Fees Community Groups	6156	-	-	-	-	-	13,000	-	13,000	13,000	-
Community Partnership Initiative	6157	-	-	-	-	-	15,000	-	15,000	5,000	10,000
Memberships / Licenses	6180	2,500	200	-	-	-	-	-	2,700	2,700	-
Mileage	6255	-	-	-	-	-	500	-	500	-	500
Supplies	6270	-	-	400	-	-	8,000	-	8,400	8,500	(100)
New Programs	6297	-	-	10,000	-	-	22,000	-	32,000	34,000	(2,000)
Doctor's Benefits	6465	-	-	-	-	30,300	-	-	30,300	30,300	-
Locum	6466	-	-	-	-	20,000	-	-	20,000	-	20,000
Approved Grants	7098	-	-	-	100,000	-	-	-	100,000	100,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>80,700</b>	<b>135,000</b>	<b>43,200</b>	<b>100,000</b>	<b>50,300</b>	<b>84,000</b>	<b>-</b>	<b>493,200</b>	<b>455,400</b>	<b>37,800</b>
<b>Transfer to Reserves/Reserve Funds</b>											
Reserves - Equipment	6212	-	30,000	-	-	-	-	-	30,000	30,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Internal Allocations</b>											
Computer Maintenance	6123	12,900	(103,500)	2,600	-	-	-	-	(88,000)	(88,000)	-
Program Support Costs - Internal	6460	(33,000)	-	-	-	-	-	-	(33,000)	(37,500)	4,500
<b>Total Internal Allocations</b>		<b>(20,100)</b>	<b>(103,500)</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(121,000)</b>	<b>(125,500)</b>	<b>4,500</b>
<b>Total Expenses</b>		<b>651,800</b>	<b>348,800</b>	<b>119,900</b>	<b>100,000</b>	<b>50,300</b>	<b>190,100</b>	<b>7,200</b>	<b>1,468,100</b>	<b>1,396,400</b>	<b>71,700</b>
<b>Net Budget Levy Requirement</b>		<b>223,200</b>	<b>348,800</b>	<b>109,900</b>	<b>-</b>	<b>30,300</b>	<b>135,100</b>	<b>-</b>	<b>847,300</b>	<b>815,600</b>	<b>31,700</b>

# Fire Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Fire	Fire Prevention	Fleet Maintenance	Fire Training	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>								
<b>User Fees &amp; Service Charges</b>								
Administration Fees	4305	-	-	-	-	-	(2,000)	2,000
Fines	4325	(12,000)	-	-	-	(12,000)	(5,000)	(7,000)
Course Registrations	4462	-	-	-	(160,000)	(160,000)	(180,000)	20,000
Work Order Letters	4470	(500)	-	-	-	(500)	(500)	-
<b>Total User Fees &amp; Service Charges</b>		<b>(14,500)</b>	<b>-</b>	<b>-</b>	<b>(160,000)</b>	<b>(174,500)</b>	<b>(187,500)</b>	<b>13,000</b>
<b>Other Revenue</b>								
Donations	4540	(1,000)	-	-	-	(1,000)	(1,000)	-
<b>Total Other Revenue</b>		<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>
<b>From Reserves/Reserve Funds</b>								
From Working Fund Reserve	4903	-	-	-	-	-	(39,900)	39,900
From Special Projects Reserve	4922	(18,000)	-	-	-	(18,000)	(10,000)	(8,000)
<b>Total From Reserves/Reserve Funds</b>		<b>(18,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,000)</b>	<b>(49,900)</b>	<b>31,900</b>
<b>Total Revenue</b>		<b>(33,500)</b>	<b>-</b>	<b>-</b>	<b>(160,000)</b>	<b>(193,500)</b>	<b>(238,400)</b>	<b>44,900</b>
<b>Expenses</b>								
<b>Salaries, Benefits &amp; Honorariums</b>								
Honorarium	6003	486,000	-	-	-	486,000	373,000	113,000
Salaries	6005	183,800	83,400	1,700	27,300	296,200	322,400	(26,200)
Overtime Salaries	6006	-	3,000	-	-	3,000	-	3,000
Benefits	6010	55,300	29,000	600	7,100	92,000	99,500	(7,500)
Benefits Other (boots,clothing,glasses etc.)	6011	1,000	-	-	-	1,000	1,000	-
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>726,100</b>	<b>115,400</b>	<b>2,300</b>	<b>34,400</b>	<b>878,200</b>	<b>795,900</b>	<b>82,300</b>
<b>Debt Principal &amp; Interest</b>								
Loan	6217	-	-	-	3,400	3,400	4,200	(800)
Principal	6223	-	-	-	34,800	34,800	34,800	-
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>38,200</b>	<b>38,200</b>	<b>39,000</b>	<b>(800)</b>
<b>Insurance</b>	<b>6160</b>	<b>85,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>87,000</b>	<b>86,400</b>	<b>600</b>
<b>Utilities &amp; Facility Maintenance</b>								
Heat / Hydro	6135	-	-	-	3,300	3,300	2,200	1,100
Heat	6136	-	-	-	6,500	6,500	6,000	500
Building Maintenance	6165	-	-	-	5,000	5,000	5,000	-
Janitorial Supplies / Maintenance	6170	-	-	-	500	500	-	500
Grounds Maintenance	6350	-	-	-	10,000	10,000	10,000	-
<b>Total Utilities &amp; Facility Maintenance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,300</b>	<b>25,300</b>	<b>23,200</b>	<b>2,100</b>

# Fire Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Fire	Fire Prevention	Fleet Maintenance	Fire Training	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Contracted Services, Consulting &amp; Studies</b>								
Solicitors	6195	1,000	-	-	-	1,000	1,000	-
Studies & Master Plans	6272	10,000	-	-	-	10,000	10,000	-
Levy	6325	-	-	-	-	-	38,000	(38,000)
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>49,000</b>	<b>(38,000)</b>
<b>Materials, Supplies &amp; Other Expenses</b>								
Office Supplies	6105	1,300	-	-	2,500	3,800	3,300	500
Office Equipment	6113	1,500	-	-	-	1,500	1,500	-
Software licencing costs	6122	8,400	-	-	-	8,400	9,500	(1,100)
Telephone	6125	2,500	600	-	-	3,100	3,000	100
Postage / Courier	6130	1,000	-	-	-	1,000	1,000	-
Subscription & Publications	6147	500	-	-	-	500	1,000	(500)
Programs	6148	-	4,000	-	-	4,000	18,000	(14,000)
Staff / Council Development	6150	78,000	4,000	-	2,600	84,600	70,600	14,000
Meals	6151	-	-	-	18,400	18,400	20,000	(1,600)
Advertising	6155	1,000	-	-	500	1,500	3,700	(2,200)
Memberships / Licenses	6180	2,000	-	-	-	2,000	4,000	(2,000)
Uniforms	6185	10,000	-	-	-	10,000	8,000	2,000
Fire Prevention	6235	-	6,000	-	-	6,000	10,000	(4,000)
Fuel	6240	-	-	25,000	-	25,000	20,000	5,000
Diesel	6241	-	-	20,000	-	20,000	18,000	2,000
Truck Maintenance	6245	-	-	110,000	-	110,000	80,000	30,000
Boat Maintenance	6246	3,200	-	-	-	3,200	3,200	-
Equipment & Tools	6250	35,000	-	-	-	35,000	35,000	-
Radio Maintenance	6253	11,000	-	-	-	11,000	11,000	-
Mileage	6255	1,000	-	-	-	1,000	800	200
Miscellaneous	6265	1,000	-	-	-	1,000	1,000	-
Supplies	6270	6,000	-	-	10,000	16,000	16,400	(400)
Instructor Fees	6275	-	-	-	60,000	60,000	61,700	(1,700)
Protective Equipment	6405	45,000	-	-	-	45,000	40,000	5,000
Turn Out Gear Cleaning	6406	19,000	-	-	-	19,000	19,000	-
Rehabilitation	6410	2,500	-	-	-	2,500	2,500	-
Medical	6415	6,000	-	-	-	6,000	6,000	-
Volunteer Appreciation Night	6455	3,000	-	-	-	3,000	3,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>238,900</b>	<b>14,600</b>	<b>155,000</b>	<b>94,000</b>	<b>502,500</b>	<b>471,200</b>	<b>31,300</b>
<b>Internal Allocations</b>								
Computer Maintenance	6123	20,700	-	-	-	20,700	20,700	-
<b>Total Internal Allocations</b>		<b>20,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,700</b>	<b>20,700</b>	<b>-</b>
<b>Total Expenses</b>		<b>1,082,200</b>	<b>130,000</b>	<b>157,300</b>	<b>193,400</b>	<b>1,562,900</b>	<b>1,485,400</b>	<b>77,500</b>
<b>Net Budget Levy Requirement</b>		<b>1,048,700</b>	<b>130,000</b>	<b>157,300</b>	<b>33,400</b>	<b>1,369,400</b>	<b>1,247,000</b>	<b>122,400</b>

# External Agencies - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Police	Conservation Authority	Library	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>							
<b>User Fees &amp; Service Charges</b>							
Administration Fees	4305	-	-	(200)	(200)	(200)	-
Fines	4325	-	-	(100)	(100)	(100)	-
Book Sales	4335	-	-	(500)	(500)	(500)	-
Photocopy - Fax - Maps	4380	-	-	(500)	(500)	(500)	-
<b>Total User Fees &amp; Service Charges</b>		-	-	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>-</b>
<b>Government Grants</b>							
Conditional Provincial Grants - Library	4203	-	-	(28,500)	(28,500)	(28,500)	-
Grants - Other	4250	-	-	(5,800)	(5,800)	-	(5,800)
<b>Total Government Grants</b>		-	-	<b>(34,300)</b>	<b>(34,300)</b>	<b>(28,500)</b>	<b>(5,800)</b>
<b>Other Revenue</b>							
Policing Rebate Previous Year	4210	(14,000)	-	-	(14,000)	(14,000)	-
Community Fundraising	4256	-	-	(2,000)	(2,000)	(2,000)	-
Interest Earned	4345	-	-	(8,000)	(8,000)	(6,000)	(2,000)
<b>Total Other Revenue</b>		<b>(14,000)</b>	-	<b>(10,000)</b>	<b>(24,000)</b>	<b>(22,000)</b>	<b>(2,000)</b>
<b>From Reserves/Reserve Funds</b>							
From Tax Stabilization Reserve	4915	(68,900)	-	-	(68,900)	-	(68,900)
<b>Total From Reserves/Reserve Funds</b>		<b>(68,900)</b>	-	-	<b>(68,900)</b>	<b>-</b>	<b>(68,900)</b>
<b>Total Revenue</b>		<b>(82,900)</b>	-	<b>(45,600)</b>	<b>(128,500)</b>	<b>(51,800)</b>	<b>(76,700)</b>
<b>Expenses</b>							
<b>Salaries, Benefits &amp; Honorariums</b>							
Salaries	6005	-	-	371,900	371,900	328,800	43,100
Benefits	6010	-	-	75,200	75,200	68,200	7,000
Benefits Other (boots,clothing,glasses etc.)	6011	-	-	500	500	500	-
<b>Total Salaries, Benefits &amp; Honorariums</b>		-	-	<b>447,600</b>	<b>447,600</b>	<b>397,500</b>	<b>50,100</b>
<b>Insurance</b>	<b>6160</b>	-	-	<b>5,400</b>	<b>5,400</b>	<b>5,500</b>	<b>(100)</b>
<b>Utilities &amp; Facility Maintenance</b>							
Building Maintenance	6165	-	-	1,000	1,000	1,000	-
Janitorial Supplies / Maintenance	6170	-	-	6,500	6,500	6,000	500
<b>Total Utilities &amp; Facility Maintenance</b>		-	-	<b>7,500</b>	<b>7,500</b>	<b>7,000</b>	<b>500</b>
<b>Contracted Services, Consulting &amp; Studies</b>							
Auditors	6200	-	-	8,500	8,500	6,500	2,000
Policing Services	6310	1,926,400	-	-	1,926,400	1,735,500	190,900
Levy	6325	-	197,200	-	197,200	186,500	10,700
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>1,926,400</b>	<b>197,200</b>	<b>8,500</b>	<b>2,132,100</b>	<b>1,928,500</b>	<b>203,600</b>

## External Agencies - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Police	Conservation Authority	Library	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>							
Bank Charges	6103	-	-	100	100	100	-
Office Supplies	6105	-	-	3,000	3,000	3,000	-
Office Expense Sundry	6110	-	-	500	500	500	-
Office Equipment	6113	-	-	5,000	5,000	4,000	1,000
Software licencing costs	6122	-	-	12,000	12,000	12,000	-
Maintenance fee - record mgmt	6124	-	-	8,000	8,000	7,000	1,000
Telephone	6125	-	-	4,000	4,000	4,600	(600)
Internet Connection Expense	6126	-	-	5,000	5,000	5,500	(500)
Postage / Courier	6130	-	-	12,000	12,000	12,000	-
Postage & Inter-library Loan	6131	-	-	800	800	800	-
Subscription & Publications	6147	-	-	3,000	3,000	2,500	500
Programs	6148	-	-	8,000	8,000	8,000	-
Library Books	6149	-	-	32,000	32,000	30,000	2,000
Staff / Council Development	6150	-	-	6,000	6,000	6,000	-
Staff Events	6153	-	-	1,000	1,000	500	500
Advertising	6155	-	-	500	500	500	-
Memberships / Licenses	6180	-	-	2,000	2,000	2,000	-
Equipment & Tools	6250	-	-	1,000	1,000	1,000	-
Miscellaneous	6265	-	-	500	500	500	-
Supplies	6270	-	-	500	500	5,000	(4,500)
Library audio expense	6482	-	-	8,000	8,000	8,000	-
Multimedia	6483	-	-	8,000	8,000	8,000	-
Archives	6490	-	-	5,000	5,000	4,500	500
<b>Total Materials, Supplies &amp; Other Expenses</b>		-	-	<b>125,900</b>	<b>125,900</b>	<b>126,000</b>	<b>(100)</b>
<b>Transfer to Reserves/Reserve Funds</b>							
Reserves Tax Stabilization	6219	-	-	-	-	122,000	(122,000)
<b>Total Transfer to Reserves/Reserve Funds</b>		-	-	-	-	<b>122,000</b>	<b>(122,000)</b>
<b>Total Expenses</b>		<b>1,926,400</b>	<b>197,200</b>	<b>594,900</b>	<b>2,718,500</b>	<b>2,586,500</b>	<b>132,000</b>
<b>Net Budget Levy Requirement</b>		<b>1,843,500</b>	<b>197,200</b>	<b>549,300</b>	<b>2,590,000</b>	<b>2,534,700</b>	<b>55,300</b>

# Planning and Development - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>										
<b>User Fees &amp; Service Charges</b>										
Administration Fees	4305	(2,000)	-	-	-	-	(10,000)	(12,000)	(10,000)	(2,000)
Amendment Fees	4310	-	-	(17,000)	-	-	-	(17,000)	(20,000)	3,000
Licenses	4320	(1,500)	(5,000)	-	-	-	-	(6,500)	(6,000)	(500)
Fines	4325	(15,000)	(300)	-	-	-	-	(15,300)	(30,300)	15,000
Permit Fees	4375	-	-	-	-	-	(600,000)	(600,000)	(620,000)	20,000
Building Permit Renewal Fees	4377	-	-	-	-	-	(7,000)	(7,000)	(4,500)	(2,500)
Zoning Letters	4465	-	-	(4,000)	-	-	-	(4,000)	(3,000)	(1,000)
Work Order Letters	4470	-	-	-	-	-	(4,500)	(4,500)	(2,500)	(2,000)
Development Agreement	4475	-	-	(2,500)	-	-	-	(2,500)	(2,500)	-
Consent Review Fee	4480	-	-	(5,000)	-	-	-	(5,000)	(5,000)	-
Minor Variance Fee	4492	-	-	(35,000)	-	-	-	(35,000)	(35,000)	-
Site Plan Fees	4495	-	-	(8,000)	-	-	-	(8,000)	(5,000)	(3,000)
Official Plan Amendment	4500	-	-	(2,000)	-	-	-	(2,000)	(3,000)	1,000
<b>Total User Fees &amp; Service Charges</b>		<b>(18,500)</b>	<b>(5,300)</b>	<b>(73,500)</b>	<b>-</b>	<b>-</b>	<b>(621,500)</b>	<b>(718,800)</b>	<b>(746,800)</b>	<b>28,000</b>
<b>Other Revenue</b>										
Septic Application Review	4376	-	-	-	-	-	(7,000)	(7,000)	(7,000)	-
911 Signs	4565	-	-	(3,000)	-	-	-	(3,000)	(3,000)	-
<b>Total Other Revenue</b>		<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>(7,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>-</b>
<b>From Reserves/Reserve Funds</b>										
From Building Reserve	4907	-	-	-	-	-	(273,000)	(273,000)	(211,300)	(61,700)
From Heritage Committee Reserve	4909	-	-	-	-	(10,000)	-	(10,000)	(10,000)	-
From CIP Reserve	4918	-	-	(70,000)	-	-	-	(70,000)	(120,000)	50,000
From Special Projects Reserve	4922	-	-	(75,000)	-	-	-	(75,000)	(75,000)	-
<b>Total From Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>(145,000)</b>	<b>-</b>	<b>(10,000)</b>	<b>(273,000)</b>	<b>(428,000)</b>	<b>(416,300)</b>	<b>(11,700)</b>
<b>Total Revenue</b>		<b>(18,500)</b>	<b>(5,300)</b>	<b>(221,500)</b>	<b>-</b>	<b>(10,000)</b>	<b>(901,500)</b>	<b>(1,156,800)</b>	<b>(1,173,100)</b>	<b>16,300</b>
<b>Expenses</b>										
<b>Salaries, Benefits &amp; Honorariums</b>										
Honorarium	6003	-	-	-	5,500	-	-	5,500	5,500	-
Salaries	6005	97,800	-	310,200	-	-	518,900	926,900	882,400	44,500
Benefits	6010	33,300	-	94,500	-	-	171,800	299,600	274,500	25,100
Benefits Other (boots,clothing,glasses etc.)	6011	500	-	500	-	-	1,500	2,500	2,000	500
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>131,600</b>	<b>-</b>	<b>405,200</b>	<b>5,500</b>	<b>-</b>	<b>692,200</b>	<b>1,234,500</b>	<b>1,164,400</b>	<b>70,100</b>
<b>Insurance</b>	<b>6160</b>	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,400</b>	<b>105,500</b>	<b>105,100</b>	<b>400</b>
<b>Contracted Services, Consulting &amp; Studies</b>										
Consultants	6190	-	-	3,000	-	-	-	3,000	5,000	(2,000)
Solicitors	6195	1,000	-	10,000	-	-	20,000	31,000	31,000	-
Studies & Master Plans	6272	-	-	75,000	-	-	-	75,000	75,000	-
Contracted Jobs	6290	5,000	-	-	-	-	-	5,000	5,000	-
Canine Control	6295	-	6,000	-	-	-	-	6,000	6,000	-
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>6,000</b>	<b>6,000</b>	<b>88,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>120,000</b>	<b>122,000</b>	<b>(2,000)</b>

# Planning and Development - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>										
Office Supplies	6105	300	-	500	-	-	500	1,300	1,300	-
Office Equipment	6113	-	-	-	-	-	500	500	500	-
Software licencing costs	6122	-	-	3,800	-	-	15,100	18,900	12,800	6,100
Telephone	6125	700	-	600	-	-	3,000	4,300	4,100	200
Staff / Council Development	6150	500	-	2,500	1,000	1,000	9,000	14,000	15,500	(1,500)
Advertising	6155	-	-	2,000	-	2,500	-	4,500	3,300	1,200
Community Improvement Plan (CIP)	6158	-	-	70,000	-	-	-	70,000	120,000	(50,000)
Leases - Vehicle	6176	-	-	-	-	-	14,400	14,400	14,400	-
Memberships / Licenses	6180	200	-	3,500	-	100	2,000	5,800	5,900	(100)
Uniforms	6185	500	-	-	-	-	2,000	2,500	2,500	-
Fuel	6240	-	-	-	-	-	200	200	200	-
Truck Maintenance	6245	1,000	-	-	-	-	-	1,000	1,000	-
Equipment & Tools	6250	-	-	-	-	-	-	-	1,500	(1,500)
Mileage	6255	-	-	-	4,000	100	-	4,100	4,200	(100)
Supplies	6270	200	200	400	-	500	-	1,300	1,600	(300)
Expenses	6390	-	-	1,500	-	-	-	1,500	1,500	-
Museum	6495	-	-	-	-	500	-	500	500	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>3,400</b>	<b>200</b>	<b>84,800</b>	<b>5,000</b>	<b>4,700</b>	<b>46,700</b>	<b>144,800</b>	<b>190,800</b>	<b>(46,000)</b>
<b>Transfer to Reserves/Reserve Funds</b>										
Heritage Incentive Program	6232	-	-	-	-	10,000	-	10,000	10,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Internal Allocations</b>										
Computer Maintenance	6123	2,600	-	10,400	-	-	12,900	25,900	25,900	-
Program Support Costs - Internal	6460	-	-	-	-	-	26,300	26,300	33,100	(6,800)
<b>Total Internal Allocations</b>		<b>2,600</b>	<b>-</b>	<b>10,400</b>	<b>-</b>	<b>-</b>	<b>39,200</b>	<b>52,200</b>	<b>59,000</b>	<b>(6,800)</b>
<b>Total Expenses</b>		<b>145,700</b>	<b>6,200</b>	<b>588,400</b>	<b>10,500</b>	<b>14,700</b>	<b>901,500</b>	<b>1,667,000</b>	<b>1,651,300</b>	<b>15,700</b>
<b>Net Budget Levy Requirement</b>		<b>127,200</b>	<b>900</b>	<b>366,900</b>	<b>10,500</b>	<b>4,700</b>	<b>-</b>	<b>510,200</b>	<b>478,200</b>	<b>32,000</b>

# Operations & Infrastructure - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Public Works	Winter Control	Garbage Collection & Landfill Sites	Source Water Protection	Municipal Drain	Recreation	Facilities	Parks	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>												
<b>User Fees &amp; Service Charges</b>												
Permit Fees	4375	(3,000)	-	-	-	-	-	-	-	(3,000)	-	(3,000)
Waste Labels - Reseller	4383	-	-	(210,000)	-	-	-	-	-	(210,000)	(175,000)	(35,000)
Waste Labels Sold	4384	-	-	(35,000)	-	-	-	-	-	(35,000)	(30,000)	(5,000)
User Fees	4385	-	-	-	-	-	-	-	-	-	(20,000)	20,000
Registration Fees	4386	-	-	-	-	-	(22,500)	-	-	(22,500)	(30,000)	7,500
Recycling Revenue	4387	-	-	(120,000)	-	-	-	-	-	(120,000)	(260,000)	140,000
Waste Amnesity Cards	4388	-	-	(6,000)	-	-	-	-	-	(6,000)	(10,000)	4,000
Household Hazardous Waste	4391	-	-	(500)	-	-	-	-	-	(500)	(200)	(300)
Equipment Rentals	4393	-	-	-	-	-	-	(500)	-	(500)	(500)	-
Rentals	4460	-	-	-	-	-	-	(78,300)	(5,500)	(83,800)	(74,800)	(9,000)
Refuse Collection	4520	-	-	(45,000)	-	-	-	-	-	(45,000)	(50,000)	5,000
<b>Total User Fees &amp; Service Charges</b>		<b>(3,000)</b>	<b>-</b>	<b>(416,500)</b>	<b>-</b>	<b>-</b>	<b>(22,500)</b>	<b>(78,800)</b>	<b>(23,500)</b>	<b>(544,300)</b>	<b>(670,500)</b>	<b>126,200</b>
<b>Government Grants</b>												
Grants - Other	4250	-	-	-	-	-	-	-	(5,000)	(5,000)	(5,000)	-
Grants - Provincial	4253	-	-	-	-	-	-	-	-	-	(50,000)	50,000
<b>Total Government Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(55,000)</b>	<b>50,000</b>
<b>Other Revenue</b>												
MicroFIT Revenue - Hydro One	4302	-	-	-	-	-	-	(12,000)	-	(12,000)	(12,000)	-
Sundry	4410	-	-	-	-	-	-	-	-	-	(5,000)	5,000
Roads Revenue	4530	(10,000)	(40,000)	-	-	-	-	-	-	(50,000)	(35,000)	(15,000)
Sale of Goods & Services	4590	-	-	-	-	-	-	-	(13,000)	(13,000)	(10,000)	(3,000)
<b>Total Other Revenue</b>		<b>(10,000)</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,000)</b>	<b>(13,000)</b>	<b>(75,000)</b>	<b>(62,000)</b>	<b>(13,000)</b>
<b>From Reserves/Reserve Funds</b>												
From Working Fund Reserve	4903	-	-	-	-	-	-	-	-	-	(142,500)	142,500
From Tax Stabilization Reserve	4915	(32,000)	-	(93,000)	-	-	-	-	-	(125,000)	-	(125,000)
From Special Projects Reserve	4922	(30,000)	-	-	-	-	-	(75,000)	-	(105,000)	(50,000)	(55,000)
<b>Total From Reserves/Reserve Funds</b>		<b>(62,000)</b>	<b>-</b>	<b>(93,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75,000)</b>	<b>-</b>	<b>(230,000)</b>	<b>(192,500)</b>	<b>(37,500)</b>
<b>Total Revenue</b>		<b>(75,000)</b>	<b>(40,000)</b>	<b>(509,500)</b>	<b>-</b>	<b>-</b>	<b>(22,500)</b>	<b>(165,800)</b>	<b>(41,500)</b>	<b>(854,300)</b>	<b>(980,000)</b>	<b>125,700</b>
<b>Expenses</b>												
<b>Salaries, Benefits &amp; Honorariums</b>												
Salaries	6005	1,024,400	126,600	312,200	-	11,600	95,600	191,600	142,000	1,904,000	1,853,100	50,900
Overtime Salaries	6006	11,100	46,000	1,000	-	-	-	2,000	-	60,100	52,100	8,000
Benefits	6010	348,600	45,800	89,600	-	3,700	30,900	62,000	27,900	608,500	601,200	7,300
Benefits Other (boots,clothing,glasses etc.)	6011	6,000	-	2,500	-	-	1,000	4,000	-	13,500	11,000	2,500
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>1,390,100</b>	<b>218,400</b>	<b>405,300</b>	<b>-</b>	<b>15,300</b>	<b>127,500</b>	<b>259,600</b>	<b>169,900</b>	<b>2,586,100</b>	<b>2,517,400</b>	<b>68,700</b>
<b>Debt Principal &amp; Interest</b>												
Loan	6217	-	-	-	-	-	-	2,500	-	2,500	3,000	(500)
Principal	6223	-	-	-	-	-	-	25,200	-	25,200	25,200	-
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,700</b>	<b>-</b>	<b>27,700</b>	<b>28,200</b>	<b>(500)</b>
<b>Insurance</b>	<b>6160</b>	<b>186,600</b>	<b>-</b>	<b>12,300</b>	<b>-</b>	<b>-</b>	<b>32,100</b>	<b>99,000</b>	<b>62,400</b>	<b>392,400</b>	<b>391,400</b>	<b>1,000</b>
<b>Utilities &amp; Facility Maintenance</b>												
Heat / Hydro	6135	12,900	-	5,200	-	-	-	128,300	7,300	153,700	134,900	18,800
Heat	6136	-	-	600	-	-	-	96,500	1,000	98,100	93,600	4,500
Property Taxes (PIL) paid by Twp	6138	-	-	20,500	-	-	-	10,000	-	30,500	29,500	1,000
Water	6143	-	-	-	-	-	-	9,500	12,000	21,500	23,500	(2,000)
Water Testing	6144	-	-	-	-	-	-	3,500	1,500	5,000	3,900	1,100
Building Maintenance	6165	-	-	5,500	-	-	-	104,300	9,500	119,300	120,800	(1,500)
Janitorial Supplies / Maintenance	6170	500	-	500	-	-	-	51,500	3,000	55,500	49,800	5,700
Leases	6175	10,000	-	-	-	-	-	-	-	10,000	20,000	(10,000)
Maintenance	6320	4,000	-	-	-	-	-	-	4,500	8,500	500	8,000
Services (& Security Services)	6340	-	-	2,500	-	-	-	11,500	-	14,000	7,500	6,500
<b>Total Utilities &amp; Facility Maintenance</b>		<b>27,400</b>	<b>-</b>	<b>34,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,100</b>	<b>38,800</b>	<b>516,100</b>	<b>484,000</b>	<b>32,100</b>

# Operations & Infrastructure - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Public Works	Winter Control	Garbage Collection & Landfill Sites	Source Water Protection	Municipal Drain	Recreation	Facilities	Parks	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Contracted Services, Consulting &amp; Studies</b>												
Consultants	6190	-	-	-	20,000	-	-	-	-	20,000	75,000	(55,000)
Studies & Master Plans	6272	30,000	-	-	-	-	-	75,000	-	105,000	50,000	55,000
Contracted Jobs	6290	165,000	-	255,000	-	-	7,000	-	20,000	447,000	337,000	110,000
Ward One Consultants	6301	-	-	65,000	-	-	-	-	-	65,000	60,000	5,000
Ward Two Consultants	6302	-	-	60,000	-	-	-	-	-	60,000	50,000	10,000
Ward Three Consultants	6303	-	-	45,000	-	-	-	-	-	45,000	50,000	(5,000)
Ward One Consultants - Closed Site	6304	-	-	65,000	-	-	-	-	-	65,000	50,000	15,000
Recycling	6315	-	-	125,000	-	-	-	-	-	125,000	105,000	20,000
Levy	6325	-	-	-	-	-	165,000	-	-	165,000	165,000	-
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>195,000</b>	<b>-</b>	<b>615,000</b>	<b>20,000</b>	<b>-</b>	<b>172,000</b>	<b>75,000</b>	<b>20,000</b>	<b>1,097,000</b>	<b>942,000</b>	<b>155,000</b>
<b>Materials, Supplies &amp; Other Expenses</b>												
Office Supplies	6105	1,000	-	25,000	-	-	500	500	-	27,000	27,000	-
Office Equipment	6113	-	-	-	-	-	-	-	1,500	1,500	-	1,500
Software licencing costs	6122	22,500	-	-	-	-	8,400	-	-	30,900	28,400	2,500
Telephone	6125	2,000	-	1,500	-	-	600	11,800	1,000	16,900	23,800	(6,900)
Internet Connection Expense	6126	-	-	-	-	-	-	13,500	2,200	15,700	18,700	(3,000)
Postage / Courier	6130	1,000	-	-	-	-	-	-	-	1,000	500	500
Subscription & Publications	6147	-	-	-	-	-	-	-	-	-	200	(200)
Staff / Council Development	6150	25,000	-	2,500	-	1,200	3,000	2,500	3,000	37,200	29,200	8,000
Advertising	6155	-	-	500	-	-	1,500	-	-	2,000	3,500	(1,500)
Leases - Vehicle	6176	2,500	-	-	-	-	-	-	-	2,500	7,500	(5,000)
Memberships / Licenses	6180	3,000	-	-	-	500	2,500	-	-	6,000	3,800	2,200
Uniforms	6185	7,500	-	-	-	-	-	-	-	7,500	8,500	(1,000)
Donations	6230	-	-	-	-	-	-	-	-	-	3,000	(3,000)
Fuel	6240	65,000	-	-	-	-	-	-	1,500	66,500	61,500	5,000
Diesel	6241	165,000	-	-	-	-	-	1,000	-	166,000	165,000	1,000
Tires	6244	30,000	-	-	-	-	-	-	-	30,000	30,000	-
Truck Maintenance	6245	165,000	-	-	-	-	-	-	-	165,000	140,000	25,000
Equipment Rentals	6247	7,000	-	10,000	-	-	-	-	-	17,000	197,000	(180,000)
Equipment & Tools	6250	5,500	-	-	-	-	500	4,000	5,000	15,000	15,400	(400)
Radio Maintenance	6253	4,000	-	-	-	-	-	-	-	4,000	3,500	500
Mileage	6255	-	-	-	-	-	500	-	-	500	500	-
Supplies	6270	537,500	185,000	15,000	-	-	16,000	2,600	17,000	773,100	762,500	10,600
Instructor Fees	6275	-	-	-	-	-	28,000	-	-	28,000	23,000	5,000
Ice Pad	6280	-	-	-	-	-	-	-	4,000	4,000	4,000	-
Railway Crossings	6285	30,000	-	-	-	-	-	-	-	30,000	25,000	5,000
Private Road Grant	6292	75,000	-	-	-	-	-	-	-	75,000	75,000	-
Special Events	6298	-	-	-	-	-	5,500	-	-	5,500	5,500	-
Household Hazardous Waste	6316	-	-	400	-	-	-	-	-	400	400	-
Signs	6360	-	-	-	-	-	-	-	1,300	1,300	1,300	-
Protective Equipment	6405	10,000	-	-	-	-	-	-	1,000	11,000	10,000	1,000
Subsidy	6445	-	-	-	-	-	6,000	-	-	6,000	6,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>1,158,500</b>	<b>185,000</b>	<b>54,900</b>	<b>-</b>	<b>1,700</b>	<b>73,000</b>	<b>35,900</b>	<b>37,500</b>	<b>1,546,500</b>	<b>1,679,700</b>	<b>(133,200)</b>
<b>Transfer to Reserves/Reserve Funds</b>												
Transfer to reserve/RF	6204	-	-	75,000	-	-	-	-	-	75,000	75,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>Internal Allocations</b>												
Computer Maintenance	6123	12,900	-	-	-	-	2,600	-	-	15,500	15,500	-
Program Support Costs - Internal	6460	-	-	-	-	-	-	(17,300)	-	(17,300)	(19,600)	2,300
<b>Total Internal Allocations</b>		<b>12,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600</b>	<b>(17,300)</b>	<b>-</b>	<b>(1,800)</b>	<b>(4,100)</b>	<b>2,300</b>
<b>Total Expenses</b>		<b>2,970,500</b>	<b>403,400</b>	<b>1,197,300</b>	<b>20,000</b>	<b>17,000</b>	<b>407,200</b>	<b>895,000</b>	<b>328,600</b>	<b>6,239,000</b>	<b>6,113,600</b>	<b>125,400</b>
<b>Net Budget Levy Requirement</b>		<b>2,895,500</b>	<b>363,400</b>	<b>687,800</b>	<b>20,000</b>	<b>17,000</b>	<b>384,700</b>	<b>729,200</b>	<b>287,100</b>	<b>5,384,700</b>	<b>5,133,600</b>	<b>251,100</b>

# Water & Wastewater - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Water	Waste-water	TOTAL 2026 BUDGET	TOTAL 2025 BUDGET	Change
<b>Revenue</b>						
<b>User Fees &amp; Service Charges</b>						
Water/Wastewater	4435	(350,400)	(330,800)	(681,200)	(656,100)	(25,100)
Consumptive Revenue	4436	(24,300)	(20,600)	(44,900)	(44,000)	(900)
<b>Total User Fees &amp; Service Charges</b>		<b>(374,700)</b>	<b>(351,400)</b>	<b>(726,100)</b>	<b>(700,100)</b>	<b>(26,000)</b>
<b>Other Revenue</b>						
Interest Earned	4345	(15,000)	(15,000)	(30,000)	(24,000)	(6,000)
Penalty & Interest (Water & Sewer)	4440	(2,500)	(2,500)	(5,000)	(5,000)	-
Water & Sewer - Shut Off/Frost Plate	4450	(300)	-	(300)	(600)	300
Rentals	4460	-	(800)	(800)	(800)	-
<b>Total Other Revenue</b>		<b>(17,800)</b>	<b>(18,300)</b>	<b>(36,100)</b>	<b>(30,400)</b>	<b>(5,700)</b>
<b>From Reserves/Reserve Funds</b>						
From Water Reserve	4940	(8,800)	-	(8,800)	-	(8,800)
<b>Total From Reserves/Reserve Funds</b>		<b>(8,800)</b>	<b>-</b>	<b>(8,800)</b>	<b>-</b>	<b>(8,800)</b>
<b>Total Revenue</b>		<b>(401,300)</b>	<b>(369,700)</b>	<b>(771,000)</b>	<b>(730,500)</b>	<b>(40,500)</b>
<b>Expenses</b>						
<b>Insurance</b>	<b>6160</b>	<b>14,800</b>	<b>14,800</b>	<b>29,600</b>	<b>30,200</b>	<b>(600)</b>
<b>Contracted Services, Consulting &amp; Studies</b>						
Consultants	6190	15,000	15,000	30,000	10,000	20,000
Auditors	6200	1,500	1,500	3,000	3,000	-
Studies & Master Plans	6272	90,000	10,000	100,000	40,000	60,000
Contracted Jobs	6290	87,100	55,500	142,600	125,000	17,600
O.C.W.A.	6400	171,100	145,100	316,200	307,000	9,200
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>364,700</b>	<b>227,100</b>	<b>591,800</b>	<b>485,000</b>	<b>106,800</b>
<b>Materials, Supplies &amp; Other Expenses</b>						
Office Supplies	6105	500	500	1,000	400	600
Software licencing costs	6122	3,500	3,500	7,000	4,000	3,000
Postage / Courier	6130	2,000	2,000	4,000	4,000	-
Equipment & Tools	6250	-	-	-	1,000	(1,000)
Water & Sewer - Grant in Lieu (Property Taxes)	6138	3,800	3,800	7,600	7,700	(100)
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>9,800</b>	<b>9,800</b>	<b>19,600</b>	<b>17,100</b>	<b>2,500</b>
<b>Transfer to Reserves/Reserve Funds</b>						
Reserves - Water/Wastewater	6210	-	106,000	106,000	174,200	(68,200)
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>106,000</b>	<b>106,000</b>	<b>174,200</b>	<b>(68,200)</b>
<b>Internal Allocations</b>						
Program Support Costs - Internal	6460	12,000	12,000	24,000	24,000	-
<b>Total Internal Allocations</b>		<b>12,000</b>	<b>12,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>
<b>Total Expenses</b>		<b>401,300</b>	<b>369,700</b>	<b>771,000</b>	<b>730,500</b>	<b>40,500</b>
<b>Net Budget</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Appendix B – Reserves and Reserve Funds Continuity Schedule**



**Township of Leeds and the Thousand Islands  
Reserves and Reserve Funds - 2026 Projected Continuity Schedule**

	Projected Balance - December 31, 2025	Contributions from Operating	Withdrawals			Projected Balance - December 31, 2026
			Operating Withdrawals	Capital Withdrawals	Total Withdrawals	
<b>Discretionary Reserves and Reserve Funds</b>						
<b>Capital Reserve Funds</b>						
Bridges & Culverts Reserve Fund	716,476	391,500	-	(663,200)	(663,200)	444,776
Facilities & Buildings Reserve Fund	654,301	691,800	-	(1,409,100)	(1,409,100)	(62,999)
Fleet, Machinery & Equipment Reserve Fund	(306,747)	1,335,400	-	(1,422,500)	(1,422,500)	(393,847)
Parks & Land Improvements Reserve Fund	172,868	163,200	-	(321,700)	(321,700)	14,368
Road Network Reserve Fund	3,217,816	522,200	-	(1,765,000)	(1,765,000)	1,975,016
	<b>4,454,713</b>	<b>3,104,100</b>	<b>-</b>	<b>(5,581,500)</b>	<b>(5,581,500)</b>	<b>1,977,313</b>
<b>Area Specific Reserve Funds</b>						
Building Permit Reserve Fund	56,501	-	(273,000)	-	(273,000)	(216,499)
Water Reserve Fund	690,361	-	(8,800)	-	(8,800)	681,561
Wastewater Reserve Fund	924,133	106,000	-	(357,500)	(357,500)	672,633
	<b>1,670,995</b>	<b>106,000</b>	<b>(281,800)</b>	<b>(357,500)</b>	<b>(639,300)</b>	<b>1,137,695</b>
<b>Other Reserve Funds</b>						
Community Grant Reserve Fund	27,127	125,000	(125,000)	-	(125,000)	27,127
Community Improvement Plan Reserve Fund	241,066	-	(70,000)	-	(70,000)	171,066
Election Reserve Fund	90,763	-	(58,600)	-	(58,600)	32,163
Heritage Conservation & Celebration Grant Reserve Fund	44,097	10,000	(10,000)	-	(10,000)	44,097
Tax Stabilization Reserve Fund	451,197	45,000	(313,900)	-	(313,900)	182,297
Special Projects Reserve Fund	747,263	275,000	(283,000)	(250,000)	(533,000)	489,263
Landfill Obligations Reserve Fund	174,789	75,000	-	-	-	249,789
COVID-19 Contingency Reserve Fund	126,993	-	-	-	-	126,993
	<b>1,903,295</b>	<b>530,000</b>	<b>(860,500)</b>	<b>(250,000)</b>	<b>(1,110,500)</b>	<b>1,322,795</b>
<b>Other Reserves</b>						
Contingency Reserve	386,453	-	-	-	-	386,453
Working Fund Reserve	1,136,170	-	-	-	-	1,136,170
	<b>1,522,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,522,623</b>
<b>Obligatory Reserve Funds</b>						
Canada Community Building Reserve Fund (CCBF)	11,479	321,100	-	(321,100)	(321,100)	11,479
Ontario Community Infrastructure Reserve Fund (OCIF)	132,803	279,100	-	(409,100)	(409,100)	2,803
Cash in Lieu of Parkland Reserve Fund	334,652	-	-	(250,000)	(250,000)	84,652
	478,934	600,200	-	(980,200)	(980,200)	98,934
<b>TOTAL MUNICIPAL FUNDS</b>	<b>10,030,559</b>	<b>4,340,300</b>	<b>(1,142,300)</b>	<b>(7,169,200)</b>	<b>(8,311,500)</b>	<b>6,059,359</b>

# Appendix C – Tax Funded Capital Financial Plan



<b>Township of Leeds and the Thousand Islands - Capital Financial Plan - 10 - Year</b>													
	<b>2025 Budget w/ CF</b>	<b>2025 Projected Actual</b>	<b>2025 CF to 2026</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
<b>1. Capital Requirements</b>													
Bridges & Culverts	205,000	151,800	53,200	610,000	-	65,000	265,000	-	-	-	-	-	-
Fire Station #2	1,990,000	1,865,800	-	-	-	-	-	-	-	-	-	-	-
Lansdowne WDS Mining Project	-	-	-	-	-	-	-	5,000,000	-	-	-	-	-
Buildings & Facilities	3,476,900	1,974,400	879,500	529,600	878,500	632,200	221,300	578,700	579,400	1,020,400	803,600	592,100	761,200
Fleet	1,622,300	1,550,100	32,000	1,265,000	1,988,000	2,029,700	1,024,600	1,939,600	1,827,100	1,634,200	1,191,100	169,200	-
Machinery & Equipment	449,800	336,700	117,500	258,000	139,600	203,100	701,100	292,800	182,200	83,700	152,900	149,700	200,300
Parks & Land Improvements	651,100	271,800	271,700	300,000	80,000	113,800	181,400	106,200	-	-	32,100	204,600	655,300
Road Network	2,184,400	1,878,700	206,100	2,289,100	4,708,800	4,625,300	3,958,300	1,728,200	3,164,000	3,189,800	1,351,900	3,301,400	2,448,700
Lansdowne Urbanization Project	8,553,200	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,132,700</b>	<b>8,029,300</b>	<b>1,560,000</b>	<b>5,251,700</b>	<b>7,794,900</b>	<b>7,669,100</b>	<b>6,351,700</b>	<b>9,645,500</b>	<b>5,752,700</b>	<b>5,928,100</b>	<b>3,531,600</b>	<b>4,417,000</b>	<b>4,065,500</b>
<b>2. Funding Strategy</b>													
<b>Bridges &amp; Culverts</b>													
Draw from reserve fund	205,000	151,800	53,200	610,000	-	65,000	265,000	-	-	-	-	-	-
<b>Total</b>	<b>205,000</b>	<b>151,800</b>	<b>53,200</b>	<b>610,000</b>	<b>-</b>	<b>65,000</b>	<b>265,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings &amp; Facilities</b>													
Draw from reserve fund	2,876,600	1,905,200	879,500	529,600	878,500	632,200	221,300	578,700	579,400	1,020,400	803,600	592,100	761,200
Draw from other reserve fund	190,100	49,600	-	-	-	-	-	-	-	-	-	-	-
Debt	1,990,000	1,865,800	-	-	-	-	-	2,500,000	-	-	-	-	-
Grant	410,200	19,600	-	-	-	-	-	2,500,000	-	-	-	-	-
<b>Total</b>	<b>5,466,900</b>	<b>3,840,200</b>	<b>879,500</b>	<b>529,600</b>	<b>878,500</b>	<b>632,200</b>	<b>221,300</b>	<b>5,578,700</b>	<b>579,400</b>	<b>1,020,400</b>	<b>803,600</b>	<b>592,100</b>	<b>761,200</b>
<b>Fleet, Machinery &amp; Equipment</b>													
Draw from reserve fund	2,038,700	1,853,500	149,500	1,273,000	1,877,600	1,982,800	1,475,700	1,982,400	1,759,300	1,467,900	1,094,000	68,900	(49,700)
Draw from other reserve fund	-	-	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Grant	33,400	33,300	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,072,100</b>	<b>1,886,800</b>	<b>149,500</b>	<b>1,523,000</b>	<b>2,127,600</b>	<b>2,232,800</b>	<b>1,725,700</b>	<b>2,232,400</b>	<b>2,009,300</b>	<b>1,717,900</b>	<b>1,344,000</b>	<b>318,900</b>	<b>200,300</b>
<b>Parks &amp; Land Improvements</b>													
Draw from reserve fund	433,500	121,800	271,700	50,000	80,000	113,800	181,400	106,200	-	-	32,100	204,600	655,300
Cash in Lieu of Parkland RF	217,600	150,000	-	250,000	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>651,100</b>	<b>271,800</b>	<b>271,700</b>	<b>300,000</b>	<b>80,000</b>	<b>113,800</b>	<b>181,400</b>	<b>106,200</b>	<b>-</b>	<b>-</b>	<b>32,100</b>	<b>204,600</b>	<b>655,300</b>
<b>Road Network</b>													
Draw from reserve fund	644,500	338,800	206,100	1,558,900	1,608,600	1,525,100	1,358,100	1,128,000	2,563,800	2,589,600	751,700	2,701,200	1,848,500
CCBF	1,159,500	1,159,500	-	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100
OCIF	380,400	380,400	-	409,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100
Debt	-	-	-	-	2,500,000	2,500,000	2,000,000	-	-	-	-	-	-
Debt - Lansdowne Urbanization	4,276,600	-	-	-	-	-	-	-	-	-	-	-	-
Grant - Lansdowne Urbanization	4,276,600	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10,737,600</b>	<b>1,878,700</b>	<b>206,100</b>	<b>2,289,100</b>	<b>4,708,800</b>	<b>4,625,300</b>	<b>3,958,300</b>	<b>1,728,200</b>	<b>3,164,000</b>	<b>3,189,800</b>	<b>1,351,900</b>	<b>3,301,400</b>	<b>2,448,700</b>
<b>TOTAL FUNDING STRATEGY</b>													
Draw from capital reserve funds	6,198,300	4,371,100	1,560,000	4,021,500	4,444,700	4,318,900	3,501,500	3,795,300	4,902,500	5,077,900	2,681,400	3,566,800	3,215,300
Draw from other reserve fund	190,100	49,600	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Cash in Lieu of Parkland	217,600	150,000	-	250,000	-	-	-	-	-	-	-	-	-
CCBF	1,159,500	1,159,500	-	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100
OCIF	380,400	380,400	-	409,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100
Debt	6,266,600	1,865,800	-	-	2,500,000	2,500,000	2,000,000	2,500,000	-	-	-	-	-
Grant - Other	443,600	52,900	-	-	-	-	-	2,500,000	-	-	-	-	-
Grant - Lansdowne Urbanization	4,276,600	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,132,700</b>	<b>8,029,300</b>	<b>1,560,000</b>	<b>5,251,700</b>	<b>7,794,900</b>	<b>7,669,100</b>	<b>6,351,700</b>	<b>9,645,500</b>	<b>5,752,700</b>	<b>5,928,100</b>	<b>3,531,600</b>	<b>4,417,000</b>	<b>4,065,500</b>

**Township of Leeds and the Thousand Islands - Capital Financial Plan - 10 - Year**

	2025 Budget w/ CF	2025 Projected Actual	2025 CF to 2026	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>3. Debt Estimates</b>													
Budgeted Debt	6,266,600	1,865,800	-	-	2,500,000	2,500,000	2,000,000	2,500,000	-	-	-	-	-
Road Network					2,500,000	-							
Borrow Jan 1, 2028 25 year at 4%					<u>2,500,000</u>	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Road Network						2,500,000							
Borrow Jan 1, 2029 25 year at 4%						<u>2,500,000</u>	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Road Network							2,000,000						
Borrow Jan 1, 2030 25 year at 4%							<u>2,000,000</u>	128,000	128,000	128,000	128,000	128,000	128,000
Lansdowne WDS Mining Project								2,500,000		-			
Borrow Jan 1, 2031 25 year at 4%								<u>2,500,000</u>	160,000	160,000	160,000	160,000	160,000
<b>TOTAL Debt Payments</b>				-	-	<b>160,000</b>	<b>320,000</b>	<b>448,000</b>	<b>608,000</b>	<b>608,000</b>	<b>608,000</b>	<b>608,000</b>	<b>608,000</b>
Impact to operating budget				-	-	160,000	160,000	128,000	160,000	-	-	-	-
<b>4. Reserve Fund Continuities</b>													
<b>Bridges &amp; Culverts</b>	495,400	495,400	716,500	663,300	444,800	886,000	1,291,800	1,525,800	2,057,200	2,616,800	3,192,100	3,783,500	4,390,900
Contribution from operating	372,900	372,900	-	391,500	441,200	470,800	499,000	531,400	559,600	575,300	591,400	607,400	623,200
Withdrawal to fund capital	(205,000)	(151,800)	(53,200)	(610,000)	-	(65,000)	(265,000)	-	-	-	-	-	-
<b>Ending reserve fund balance</b>	<b>663,300</b>	<b>716,500</b>	<b>663,300</b>	<b>444,800</b>	<b>886,000</b>	<b>1,291,800</b>	<b>1,525,800</b>	<b>2,057,200</b>	<b>2,616,800</b>	<b>3,192,100</b>	<b>3,783,500</b>	<b>4,390,900</b>	<b>5,014,100</b>
<b>Buildings &amp; Facilities</b>	1,900,600	1,900,600	654,300	(225,200)	(63,000)	(161,800)	37,900	698,400	1,058,800	1,468,300	1,464,500	1,706,000	2,187,200
Contribution from operating	658,900	658,900	-	691,800	779,700	831,900	881,800	939,100	988,900	1,016,600	1,045,100	1,073,300	1,101,200
Withdrawal to fund capital	(2,876,600)	(1,905,200)	(879,500)	(529,600)	(878,500)	(632,200)	(221,300)	(578,700)	(579,400)	(1,020,400)	(803,600)	(592,100)	(761,200)
<b>Ending reserve fund balance</b>	<b>(317,100)</b>	<b>654,300</b>	<b>(225,200)</b>	<b>(63,000)</b>	<b>(161,800)</b>	<b>37,900</b>	<b>698,400</b>	<b>1,058,800</b>	<b>1,468,300</b>	<b>1,464,500</b>	<b>1,706,000</b>	<b>2,187,200</b>	<b>2,527,200</b>
<b>Fleet, Machinery &amp; Equipment</b>	265,600	265,600	(306,700)	(456,200)	(393,800)	(770,200)	(1,153,200)	(934,900)	(1,115,100)	(978,300)	(497,800)	410,300	2,396,700
Contribution from operating	1,251,200	1,251,200	-	1,305,400	1,471,200	1,569,800	1,664,000	1,772,200	1,866,100	1,918,400	1,972,100	2,025,300	2,078,000
Withdrawal to fund capital	(2,038,700)	(1,853,500)	(149,500)	(1,273,000)	(1,877,600)	(1,982,800)	(1,475,700)	(1,982,400)	(1,759,300)	(1,467,900)	(1,094,000)	(68,900)	49,700
Contribution from operating - IT	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>Ending reserve fund balance</b>	<b>(491,900)</b>	<b>(306,700)</b>	<b>(456,200)</b>	<b>(393,800)</b>	<b>(770,200)</b>	<b>(1,153,200)</b>	<b>(934,900)</b>	<b>(1,115,100)</b>	<b>(978,300)</b>	<b>(497,800)</b>	<b>410,300</b>	<b>2,396,700</b>	<b>4,554,400</b>
<b>Parks &amp; Land Improvements</b>	139,300	139,300	172,900	(98,800)	14,400	118,300	200,700	227,300	342,600	575,800	815,500	1,029,800	1,078,300
Contribution from operating	155,400	155,400	-	163,200	183,900	196,200	208,000	221,500	233,200	239,700	246,400	253,100	259,700
Withdrawal to fund capital	(433,500)	(121,800)	(271,700)	(50,000)	(80,000)	(113,800)	(181,400)	(106,200)	-	-	(32,100)	(204,600)	(655,300)
<b>Ending reserve fund balance</b>	<b>(138,800)</b>	<b>172,900</b>	<b>(98,800)</b>	<b>14,400</b>	<b>118,300</b>	<b>200,700</b>	<b>227,300</b>	<b>342,600</b>	<b>575,800</b>	<b>815,500</b>	<b>1,029,800</b>	<b>1,078,300</b>	<b>682,700</b>
<b>Road Network</b>	3,059,300	3,059,300	3,217,800	3,011,700	1,975,000	954,900	57,700	(634,800)	(1,053,900)	(2,871,200)	(4,693,400)	(4,656,200)	(6,547,200)
Contribution from operating	497,300	497,300	-	522,200	588,500	627,900	665,600	708,900	746,500	767,400	788,900	810,200	831,300
Withdrawal to fund capital	(644,500)	(338,800)	(206,100)	(1,558,900)	(1,608,600)	(1,525,100)	(1,358,100)	(1,128,000)	(2,563,800)	(2,589,600)	(751,700)	(2,701,200)	(1,848,500)
<b>Ending reserve fund balance</b>	<b>2,912,100</b>	<b>3,217,800</b>	<b>3,011,700</b>	<b>1,975,000</b>	<b>954,900</b>	<b>57,700</b>	<b>(634,800)</b>	<b>(1,053,900)</b>	<b>(2,871,200)</b>	<b>(4,693,400)</b>	<b>(4,656,200)</b>	<b>(6,547,200)</b>	<b>(7,564,400)</b>
<b>Total Capital Reserve Funds</b>													
Total opening balance	5,860,200	5,860,200	4,454,800	2,894,800	1,977,400	1,027,200	434,900	881,800	1,289,600	811,400	280,900	2,273,400	3,505,900
Contributions from operating	2,935,700	2,935,700	-	3,074,100	3,464,500	3,696,600	3,918,400	4,173,100	4,394,300	4,517,400	4,643,900	4,769,300	4,893,400
Withdrawal to fund capital	(6,198,300)	(4,371,100)	(1,560,000)	(4,021,500)	(4,444,700)	(4,318,900)	(3,501,500)	(3,795,300)	(4,902,500)	(5,077,900)	(2,681,400)	(3,566,800)	(3,215,300)
Contribution from operating - IT	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>Total ending balance</b>	<b>2,627,600</b>	<b>4,454,800</b>	<b>2,894,800</b>	<b>1,977,400</b>	<b>1,027,200</b>	<b>434,900</b>	<b>881,800</b>	<b>1,289,600</b>	<b>811,400</b>	<b>280,900</b>	<b>2,273,400</b>	<b>3,505,900</b>	<b>5,214,000</b>

<b>Township of Leeds and the Thousand Islands - Capital Financial Plan - 10 - Year</b>													
	<b>2025 Budget w/ CF</b>	<b>2025 Projected Actual</b>	<b>2025 CF to 2026</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
<b>4. Reserve Fund Continuities continued...</b>													
Cash in Lieu of Parkland	435,300	435,300	334,700	334,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700
Interest & contribution from development	49,400	49,400	-	-	-	-	-	-	-	-	-	-	-
Withdrawal to fund capital	(217,600)	(150,000)	-	(250,000)	-	-	-	-	-	-	-	-	-
<b>Ending reserve fund balance</b>	<b>267,100</b>	<b>334,700</b>	<b>334,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>	<b>84,700</b>
<b>CGBF</b>													
CGBF	849,900	849,900	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Grant received (estimates)	321,100	321,100	-	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100	321,100
Withdrawal to fund capital	(1,159,500)	(1,159,500)	-	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)	(321,100)
<b>Ending reserve fund balance</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
<b>OCIF</b>													
OCIF	203,100	203,100	132,800	132,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Grant received (estimates)	310,100	310,100	-	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100	279,100
Withdrawal to fund capital	(380,400)	(380,400)	-	(409,100)	(279,100)	(279,100)	(279,100)	(279,100)	(279,100)	(279,100)	(279,100)	(279,100)	(279,100)
<b>Ending reserve fund balance</b>	<b>132,800</b>	<b>132,800</b>	<b>132,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>5. Contributions from Operating to Capital Reserve Funds</b>													
Bridges & Culverts	372,900	372,900	-	391,500	441,200	470,800	499,000	531,400	559,600	575,300	591,400	607,400	623,200
Buildings & Facilities	658,900	658,900	-	691,800	779,700	831,900	881,800	939,100	988,900	1,016,600	1,045,100	1,073,300	1,101,200
Fleet, Machinery & Equipment	1,243,200	1,243,200	-	1,305,400	1,471,200	1,569,800	1,664,000	1,772,200	1,866,100	1,918,400	1,972,100	2,025,300	2,078,000
Parks & Land Improvements	155,400	155,400	-	163,200	183,900	196,200	208,000	221,500	233,200	239,700	246,400	253,100	259,700
Road Network	497,300	497,300	-	522,200	588,500	627,900	665,600	708,900	746,500	767,400	788,900	810,200	831,300
<b>Total contributions</b>	<b>2,927,700</b>	<b>2,927,700</b>	<b>-</b>	<b>3,074,100</b>	<b>3,464,500</b>	<b>3,696,600</b>	<b>3,918,400</b>	<b>4,173,100</b>	<b>4,394,300</b>	<b>4,517,400</b>	<b>4,643,900</b>	<b>4,769,300</b>	<b>4,893,400</b>
Annual % increase			-	146,400 5.0%	390,400 12.7%	232,100 6.7%	221,800 6.0%	254,700 6.5%	221,200 5.3%	123,100 2.8%	126,500 2.8%	125,400 2.7%	124,100 2.6%
<b>6. Impact to Tax Levy Requirement</b>													
Increase in transfers to reserve funds			-	146,400	390,400	232,100	221,800	254,700	221,200	123,100	126,500	125,400	124,100
Increase in debt payments			-	-	-	160,000	160,000	128,000	160,000	-	-	-	-
<b>Total impact to tax levy requirement</b>			<b>-</b>	<b>146,400</b>	<b>390,400</b>	<b>392,100</b>	<b>381,800</b>	<b>382,700</b>	<b>381,200</b>	<b>123,100</b>	<b>126,500</b>	<b>125,400</b>	<b>124,100</b>
<b>Estimated tax levy impact</b>	<b>128,900</b>		<b>-</b>	<b>1.1%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

# Appendix D – Water & Wastewater Financial Plan



**Township of Leeds and the Thousand Islands - Water & Wastewater Financial Plan - 10-Year**

	2025 Budget w/CF	2025 Projected Actual	2025 CF to 2026	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>1. Capital Requirements</b>													
<b>Wastewater System</b>													
Lansdowne Sewage Pump Station	10,800	10,800	-	-	71,800	5,000	5,000	-	-	-	140,000	-	-
OCWA capital projects	-	-	-	7,500	-	-	-	-	-	-	-	-	35,000
Sanitary Municipal Class Environmental Assessment	150,000	-	150,000	100,000	-	-	-	-	-	-	-	-	-
Miller Street Project	-	-	-	100,000	-	-	-	-	-	-	-	-	-
<i>Sanitary collection system upsizing</i>	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-
<i>Sanitary pumping station upgrades</i>	-	-	-	-	-	-	-	-	-	2,500,000	-	-	-
<i>Wastewater treatment system</i>	-	-	-	-	-	-	-	-	-	-	4,500,000	-	-
<b>Sanitary Sewer System Total</b>	<b>160,800</b>	<b>10,800</b>	<b>150,000</b>	<b>207,500</b>	<b>71,800</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>1,000,000</b>	<b>2,500,000</b>	<b>4,640,000</b>	<b>-</b>	<b>35,000</b>
<b>Water System</b>													
Water Meters	2,200	2,200	-	-	-	-	-	-	-	-	-	-	-
Well Houses	-	-	-	-	-	-	110,000	-	6,400	-	6,700	30,300	-
OCWA capital projects	6,000	6,000	-	-	8,000	27,000	-	40,000	25,000	90,000	23,000	51,000	29,000
<i>Water Storage and Distribution System Upgrade</i>	<i>3,135,300</i>	<i>129,200</i>	<i>3,006,100</i>	<i>2,693,700</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Water System Total</b>	<b>3,143,500</b>	<b>137,400</b>	<b>3,006,100</b>	<b>2,693,700</b>	<b>8,000</b>	<b>27,000</b>	<b>110,000</b>	<b>40,000</b>	<b>31,400</b>	<b>90,000</b>	<b>29,700</b>	<b>81,300</b>	<b>29,000</b>
<b>TOTAL CAPITAL</b>	<b>3,304,300</b>	<b>148,200</b>	<b>3,156,100</b>	<b>2,901,200</b>	<b>79,800</b>	<b>32,000</b>	<b>115,000</b>	<b>40,000</b>	<b>1,031,400</b>	<b>2,590,000</b>	<b>4,669,700</b>	<b>81,300</b>	<b>64,000</b>
<b>2. Funding Strategy</b>													
Sanitary system funding from reserve fund	160,800	10,800	150,000	207,500	71,800	5,000	5,000	-	-	-	140,000	-	35,000
Sanitary system funding - GRANT	-	-	-	-	-	-	-	-	1,000,000	2,500,000	4,500,000	-	-
<b>Total Wastewater Funding</b>	<b>160,800</b>	<b>10,800</b>	<b>150,000</b>	<b>207,500</b>	<b>71,800</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>1,000,000</b>	<b>2,500,000</b>	<b>4,640,000</b>	<b>-</b>	<b>35,000</b>
Water system funding from reserve fund	8,200	8,200	-	-	8,000	27,000	110,000	40,000	31,400	90,000	29,700	81,300	29,000
Water system funding from debt	846,500	34,900	811,600	1,696,300	-	-	-	-	-	-	-	-	-
Water system funding - GRANT (HEWSF)	2,288,800	94,300	2,194,500	997,400	-	-	-	-	-	-	-	-	-
<b>Total Water Funding</b>	<b>3,143,500</b>	<b>137,400</b>	<b>3,006,100</b>	<b>2,693,700</b>	<b>8,000</b>	<b>27,000</b>	<b>110,000</b>	<b>40,000</b>	<b>31,400</b>	<b>90,000</b>	<b>29,700</b>	<b>81,300</b>	<b>29,000</b>
<b>3. Debt Estimates (4% interest, 25 year term)</b>													
Water storage and distribution system upgrades \$2,542,800	-	-	-	-	161,100	161,100	161,100	161,100	161,100	161,100	161,100	161,100	161,100
<b>Water debt repayments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>	<b>161,100</b>
<b>4. Reserve Fund Continuities</b>													
Wastewater reserve fund	852,700	852,700	924,100	774,100	672,600	729,500	862,100	963,900	1,103,700	1,241,600	1,412,900	1,403,000	1,592,100
Contributions operating	82,200	82,200	-	106,000	128,700	137,600	106,800	139,800	137,900	171,300	130,100	189,100	198,500
Withdrawals to fund capital	(160,800)	(10,800)	(150,000)	(207,500)	(71,800)	(5,000)	(5,000)	-	-	-	(140,000)	-	(35,000)
<b>Wastewater Reserve Fund Ending balance</b>	<b>774,100</b>	<b>924,100</b>	<b>774,100</b>	<b>672,600</b>	<b>729,500</b>	<b>862,100</b>	<b>963,900</b>	<b>1,103,700</b>	<b>1,241,600</b>	<b>1,412,900</b>	<b>1,403,000</b>	<b>1,592,100</b>	<b>1,755,600</b>
Water reserve fund	606,600	606,600	690,400	690,400	681,600	629,700	560,100	410,900	316,800	259,500	159,100	130,800	44,100
Contributions (Withdrawals) operating	92,000	92,000	-	(8,800)	(43,900)	(42,600)	(39,200)	(54,100)	(25,900)	(10,400)	1,400	(5,400)	20,100
Withdrawals to fund capital	(8,200)	(8,200)	-	-	(8,000)	(27,000)	(110,000)	(40,000)	(31,400)	(90,000)	(29,700)	(81,300)	(29,000)
<b>Water Reserve Fund Ending balance</b>	<b>690,400</b>	<b>690,400</b>	<b>690,400</b>	<b>681,600</b>	<b>629,700</b>	<b>560,100</b>	<b>410,900</b>	<b>316,800</b>	<b>259,500</b>	<b>159,100</b>	<b>130,800</b>	<b>44,100</b>	<b>35,200</b>

**(10 Year Recommended Major Maintenance & Capital from 2026 to 2035)**

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval.

WATER - RECOMMENDED MAJOR MAINTENANCE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	CR	H&SR	R/M	LR	I	SPI	Rationale for Project	
Distribution repairs (hydrants (3), valves, services, mains, valve boxes, road repair)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000							Preventive Maintenance, Water Breaks, Hydrant Repairs	
Electrical & Instrumentation Upgrades	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500							Use as required	
Unanticipated Building Maintenance (Valves)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000							Use as required	
Generator Preventative Maintenance at Well #1. \$2000 Contract			\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500							Preventive maintenance, Battery due in 2026	
DWQMS Audit. \$2000 Contract			\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000							Regulatory	
Replace Filters Annually. \$1000 Contract			\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500							Preventive maintenance	
UV Parts Balasts/Sensors. \$4000 Contract Includes Bulbs and Quartz.	\$ 4,000	\$ 4,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000							Preventive maintenance	
Rebuild Kits / Probes for 2 Chlorine Analyzers	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000							Preventive maintenance	
Chlorine Pump & parts kit	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000							Preventive maintenance	
Well # 1 & camera & inspection					\$ 15,000												Detailed report for well maintenance program	
Well # 2 & camera & inspection									\$ 15,000								Detailed report for well maintenance program	
Tower Inspection	\$ 10,000					\$ 10,000											ROV Stand Pipe Inspection-Booster Project Work?	
Generator TSSA Inspection-\$1000/ 10yr									\$ 1,000								10 Year Inspection Needed	
Fence Repairs. Reset 20% of Posts every 20 years.																	Repair as Needed	
Road Gravel Between Well # 1 & #2. ongoing																	Repair as Necessary. Town can perform at better value.	
Stand pipe isolation valve bolts/ Anodes conform with Street valve Cathodic				\$ 4,000													Preventive Maintenance	
Stand Pipe HVAC, Heater, Dehumidifier, 15 year replacement	\$ 2,000																Preventive Maintenance	
<b>Total Estimate</b>	<b>\$83,500</b>	<b>\$71,500</b>	<b>\$81,500</b>	<b>\$88,500</b>	<b>\$96,500</b>	<b>\$91,500</b>	<b>\$84,500</b>	<b>\$81,500</b>	<b>\$97,500</b>	<b>\$81,500</b>								
WATER - RECOMMENDED CAPITAL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	CR	H&SR	R/M	LR	I	SPI	Rationale for Project	
Replace flow meters (2)						\$ 15,000											Anticipated life cycle	
Replace chlorine analyzers			\$ 13,000														Anticipated life cycle	
Replace 1 ABB Turbidity Analyzer								\$ 8,000	\$ 8,000	\$ 8,000							Upgrade required	
HVAC Well #1 & #2- 15 year Replacement Dehumidifier/ Heaters					\$ 25,000				\$ 25,000								Anticipated life cycle	
Rehabilitation and Cleaning Well									\$ 25,000								Cleaning as Needed	
Chlorine Pumps Replacement. 2 Pumps.			\$ 6,000							\$ 6,000							Anticipated life cycle	
Replace Pump & Motor at Well #1					\$ 15,000												Detailed report for well maintenance program	
Replace Pump & Motor at Well #2									\$ 15,000								Detailed report for well maintenance program	
Replace Filter Train 300 Welding Repairs																	Preventive Maintenance	
Replace Filter Train 400 Welding Repairs																	Preventive Maintenance	
Replace Filter Train 500 Welding Repairs																	Preventive Maintenance	
SCADA HMI Upgrade							\$ 30,000										Anticipated life cycle	
SCADA Upgrade							\$ 60,000										Anticipated life cycle	
UV System Replacement #1																	Anticipated life cycle	
UV System Replacement #2																	Anticipated life cycle	
Replace VFD Drive Pump #1		\$ 8,000															Anticipated life cycle	
Replace VFD Drive Pump #2			\$ 8,000														Anticipated life cycle	
CL2 Analyzer Replacement-2012 Install								\$ 15,000		\$ 15,000							Anticipated life cycle	
Roof inspections Well # 1 & #2									\$ 3,000								Inspection for life cycle	
Lansdowne Small Systems +CPI-3%	\$ 3,579	\$ 3,687															Small Systems	
Replace Electric Actuator						\$ 10,000											Anticipated life cycle	
<b>Total Estimate</b>	<b>\$3,579</b>	<b>\$11,687</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$25,000</b>	<b>\$90,000</b>	<b>\$23,000</b>	<b>\$51,000</b>	<b>\$29,000</b>								
SEWAGE - RECOMMENDED MAJOR MAINTENANCE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	CR	H&SR	R/M	LR	I	SPI	Rationale for Project	
Collection System Maintenance (Manholes Repairs, Mains, Laterals)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000							Preventive maintenance. Reduce l&l	
Collection System Maintenance (Infiltration Repairs)	\$10,000			\$ 10,000		\$10,000		\$10,000	\$10,000	\$10,000							Increase System Capacity for Growth	
Flushing 1/2 System. Camera 1/4 System /Year. \$8,000 Covered in contract			\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000							Preventive maintenance	
Wet Well Cleaning. 1-2 Times/Year. \$2,000. Contract covered-2027			\$4,000	\$ 4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000							Preventive maintenance	
Electrical & Instrumentation Upgrades	\$5,000	\$5,000	\$5,000	\$ 5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000							Use as required	
Process Valve Replacement- Pipe Work	\$1,500																Preventive maintenance	
Unanticipated Building Maintenance	\$5,000	\$5,000	\$5,000	\$ 5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000							Use as required	
SPS Alum Pump Parts/Injection																	Replace pump/Repair parts	
Sludge Removal North/South Cell. ACTI Zyme Trial	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000							Preventive maintenance	
Sludge Removal from South berm Haul to Landfill																	Complete 2021	
Sludge Removal from North berm Haul to Landfill?																	Dependant on Sludge Depths/Growth. Currently Monitoring	
Entrance Road Repairs																	Preventive maintenance. Town can perform if able.	
Ditching Work East/West Side																	Preventive maintenance. Town can perform if able.	
Berm repair		TBD															Preventive maintenance- Township	
Generator at SPS. \$2000 Contract			\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500							Preventive maintenance, Battery and overhaul due 2025.	
Swab Forcemain to Lagoon- Launcher Install		\$12,000															Preventive maintenance if needed. Monitoring	
Brush Kill & Spraying at Lagoon and Irrigation Site	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000							Preventive maintenance	
Submersible Pump #1 rebuild								\$ 20,000									Preventive maintenance	
Submersible Pump #2 rebuild					20000												Preventive maintenance	
Valve Chamber Concrete Work				10000													Preventive maintenance	
Splitter Box Valve Chamber Concrete/ Repair Work		10000															Preventive maintenance	
North-South Valve Chamber and Valve Repairs						\$15,000											Preventive maintenance	
Generator TSSA Inspection-\$1000/ 10yr																	Regulatory	
Valve Chamber Gate Valve Replacement								\$20,000									Preventive Maintenance	
<b>Total Estimate</b>	<b>\$55,500</b>	<b>\$67,000</b>	<b>\$66,500</b>	<b>\$106,500</b>	<b>\$66,500</b>	<b>\$91,500</b>	<b>\$66,500</b>	<b>\$116,500</b>	<b>\$66,500</b>	<b>\$66,500</b>								
SEWAGE - RECOMMENDED CAPITAL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	CR	H&SR	R/M	LR	I	SPI	Rationale for Project	
Wet Well Submersible Pumps				TBD				TBD										Anticipated life cycle
Wet Well Level Meter & Probes	\$7,500																	Anticipated life cycle
SPS Roof Repair-Replacement										\$35,000								Anticipated life cycle-As Needed
<b>Total Estimate</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>								
<b>Total Capital Estimate</b>	<b>\$150,079</b>	<b>\$150,187</b>	<b>\$175,000</b>	<b>\$195,000</b>	<b>\$203,000</b>	<b>\$208,000</b>	<b>\$241,000</b>	<b>\$221,000</b>	<b>\$215,000</b>	<b>\$212,000</b>								

Legend:

CR = Compliance Risk H&SR = Health & Safety Risk R/M = Repair/Maintenance LR = Lifecycle Replacement I = Improvement SPI = Spare Parts Inventory

Red = priority recommended to be completed in upcoming year

Yellow = priority recommended to be completed in 1 to 3 years

Green = priority recommended to be completed in years 4 to 5

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