| Overall Summary | | | | |
|---|---|---|---|---|
| **Category** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| Revenues | (44,238,953) | (41,343,822) | (2,895,130) | 7.00% |
| Expenses | 44,238,953 | 41,343,822 | 2,895,130 | 7.00% |

| Overall Summaries By Department | | | | |
|---|---|---|---|---|
| **REVENUES** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| 100 - Municipal Purposes | (31,515,700) | (29,391,661) | (2,124,039) | 7.23% |
| 120 - Council and Administration | (71,850) | (63,071) | (8,779) | 13.92% |
| 130 - Corporate Services | (791,480) | (904,980) | 113,500 | (12.54%) |
| 250 - Fire & Emergency Services | (224,799) | (236,952) | 12,153 | (5.13%) |
| 300 - Operations - Public Works - Program Administration | 0 | 0 | 0 | 0.00% |
| 310 - Operations - Public Works - Roads | (927,487) | (837,361) | (90,126) | 10.76% |
| 320 - Operations - Public Works - Roads Maintenance | (2,300) | (2,300) | 0 | 0.00% |
| 325 - Operations - Public Works - Agriculture & Reforestation | (95,779) | (91,320) | (4,459) | 4.88% |
| 330 - Parking Operations | (3,522,250) | (3,756,400) | 234,150 | (6.23%) |
| 350 - Public Transit | (1,540,000) | (1,200,000) | (340,000) | 28.33% |
| 450 - Community and Development | (1,083,300) | (600,800) | (482,500) | 80.31% |
| 460 - Building Services | (1,305,440) | (1,074,964) | (230,476) | 21.44% |
| 465 - By-Law Enforcement | (108,000) | (130,150) | 22,150 | (17.02%) |
| 550 - Library Services | (79,876) | (102,576) | 22,700 | (22.13%) |
| 650 - Operations - Parks Recreation & Facilities | (1,984,092) | (1,906,917) | (77,175) | 4.05% |
| 730 - Storm Water Management | (986,600) | (975,600) | (11,000) | 1.13% |
| 740 - Street Lighting | 0 | 0 | 0 | 0.00% |
| 750 - St. Davids Sewer | 0 | (68,771) | 68,771 | (100.00%) |
| **Total Revenues** | **(44,238,953)** | **(41,343,822)** | **(2,895,130)** | **7.00%** |

| EXPENSES | 2026 Proposed Budget | 2025 Approved Budget | $ Change | % Change |
|---|---|---|---|---|
| 100 - Municipal Purposes | 12,817,842 | 11,692,528 | 1,125,314 | 9.62% |
| 120 - Council and Administration | 1,223,139 | 1,080,896 | 142,243 | 13.16% |
| 130 - Corporate Services | 4,291,198 | 4,165,408 | 125,790 | 3.02% |
| 250 - Fire & Emergency Services | 2,730,634 | 2,729,497 | 1,136 | 0.04% |
| 300 - Operations - Public Works - Program Administration | 2,504,157 | 2,279,153 | 225,004 | 9.87% |
| 310 - Operations - Public Works - Roads | 1,683,004 | 1,071,349 | 611,655 | 57.09% |
| 320 - Operations - Public Works - Roads Maintenance | 1,521,852 | 1,512,852 | 9,000 | 0.59% |
| 325 - Operations - Public Works - Agriculture & Reforestation | 95,779 | 91,320 | 4,459 | 4.88% |
| 330 - Parking Operations | 3,522,250 | 3,756,400 | (234,150) | (6.23%) |
| 350 - Public Transit | 587,500 | 528,013 | 59,488 | 11.27% |
| 450 - Community and Development | 2,370,297 | 2,023,564 | 346,733 | 17.13% |
| 460 - Building Services | 1,305,440 | 1,074,964 | 230,476 | 21.44% |
| 465 - By-Law Enforcement | 751,409 | 621,219 | 130,189 | 20.96% |
| 550 - Library Services | 1,014,872 | 1,037,572 | (22,700) | (2.19%) |
| 650 - Operations - Parks Recreation & Facilities | 6,333,148 | 6,130,461 | 202,687 | 3.31% |
| 730 - Storm Water Management | 986,600 | 975,600 | 11,000 | 1.13% |
| 740 - Street Lighting | 499,833 | 504,257 | (4,424) | (0.88%) |
| 750 - St. Davids Sewer | 0 | 68,771 | (68,771) | (100.00%) |
| **Total Expenses** | **44,238,953** | **41,343,822** | **2,895,130** | **7.00%** |

| Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments | | | | | |
|---|---|---|---|---|---|
| **LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | **% Impact on Levy** |
| 100 - Municipal Purposes | (534,781) | (97,690) | (437,091) | 447.43% | (2.48%) |
| 120 - Council and Administration | 1,151,289 | 1,017,825 | 133,464 | 13.11% | 0.76% |
| 130 - Corporate Services | 3,499,718 | 3,260,428 | 239,290 | 7.34% | 1.36% |
| 250 - Fire & Emergency Services | 2,505,835 | 2,492,545 | 13,289 | 0.53% | 0.08% |
| 300 - Operations - Public Works - Program Administration | 2,504,157 | 2,279,153 | 225,004 | 9.87% | 1.28% |
| 310 - Operations - Public Works - Roads | 755,517 | 233,988 | 521,529 | 222.89% | 2.96% |
| 320 - Operations - Public Works - Roads Maintenance | 1,519,552 | 1,510,552 | 9,000 | 0.60% | 0.05% |
| 350 - Public Transit | (952,500) | (671,988) | (280,513) | 41.74% | (1.59%) |
| 450 - Community and Development | 1,286,997 | 1,422,764 | (135,767) | (9.54%) | (0.77%) |
| 465 - By-Law Enforcement | 643,409 | 491,069 | 152,339 | 31.02% | 0.87% |
| 550 - Library Services | 934,996 | 934,996 | (0) | (0.00%) | (0.00%) |
| 650 - Operations - Parks Recreation & Facilities | 4,349,056 | 4,223,544 | 125,512 | 2.97% | 0.71% |
| 740 - Street Lighting | 499,833 | 504,257 | (4,424) | (0.88%) | (0.03%) |
| **Net Tax Levy (before growth)** | **18,163,077** | **17,601,443** | **561,634** | **3.19%** | **3.19%** |
| **Growth (estimated)** | | | (176,014) | | 1.00% |
| **Net Tax Levy (after growth)** | | | **385,619** | | **2.19%** |

| Summary of Changes - Rate Supported Departments | | | | |
|---|---|---|---|---|
| **RATE SUPPORTED** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| 325 - Operations - Public Works - Agriculture & Reforestation | 95,779 | 91,320 | 4,459 | 4.88% |
| 330 - Parking Operations | 3,522,250 | 3,756,400 | (234,150) | (6.23%) |
| 460 - Building Services | 1,305,440 | 1,074,964 | 230,476 | 21.44% |
| **Total Rate Supported** | **4,923,469** | **4,922,684** | **785** | **0.02%** |

| Summary of Changes - Special Levy: Storm Water Management | | | | |
|---|---|---|---|---|
| **SPECIAL LEVY (+ve = net expense/ -ve = net revenue)** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| 730 - Storm Water Management - Revenues | (986,600) | (975,600) | (11,000) | 1.13% |
| 730 - Storm Water Management - Expenses | 986,600 | 975,600 | 11,000 | 1.13% |

| 2026 Overall Budget Summary by Object/Category (Levy Supported) | | | | | |
|---|---|---|---|---|---|
| | 2026 Proposed Budget | 2025 Approved Budget | $ Change | % Change | |
| **Revenues** | | | | | |
| **Tax Levy** | **(18,163,077)** | **(17,601,443)** | **(561,634)** | **3.19%** | ***2.19% after growth*** |
| Government Transfers (Grants) | (2,884,759) | (2,814,665) | (70,094) | 2.49% | 1) |
| Licenses, Permits, Rents, etc. | (1,456,161) | (1,412,466) | (43,695) | 3.09% | 2) |
| Municipal Accommodation Tax | (2,500,000) | (2,500,000) | 0 | 0.00% | |
| Other (Investment Income, Interest, Donations, etc. ) | (2,052,520) | (2,071,756) | 19,236 | (0.93%) | |
| Payment-in-lieu-of Taxes | (665,000) | (665,000) | 0 | 0.00% | |
| Supplemental Taxation | (250,000) | (200,000) | (50,000) | 25.00% | 3) |
| Transfer from Reserves | (4,193,573) | (3,119,630) | (1,073,943) | 34.43% | 4) |
| Transfer from Reserves - Studies | (2,423,342) | (1,753,342) | (670,000) | 38.21% | 5) |
| User Fees & Penalties | (3,326,107) | (2,781,397) | (544,710) | 19.58% | 6) |
| **Revenues Total** | **(37,914,539)** | **(34,919,699)** | **(2,994,840)** | **8.58%** | |
| **Expenses** | | | | | |
| Contracted Services | 4,547,563 | 4,254,193 | 293,370 | 6.90% | 7) |
| Contracted Services - Studies | 2,478,342 | 1,838,342 | 640,000 | 34.81% | 5) |
| Debt Management -Principal | 744,934 | 751,506 | (6,572) | (0.87%) | |
| External Transfers | 826,696 | 698,498 | 128,198 | 18.35% | 8) |
| Heritage Shuttle | 340,000 | 330,000 | 10,000 | 3.03% | |
| Interest on Long-Term Debt | 484,147 | 456,781 | 27,366 | 5.99% | 9) |
| Materials & Supplies | 4,955,725 | 4,564,486 | 391,239 | 8.57% | 10) |
| Net Chargebacks/(Recoveries) | (953,669) | (956,458) | 2,789 | (0.29%) | |
| Other Personnel Expenses | 163,940 | 165,445 | (1,505) | (0.91%) | |
| Rent and Financial Expenses | 57,570 | 49,120 | 8,450 | 17.20% | 11) |
| Salaries Wages & Benefits | 15,832,626 | 14,677,014 | 1,155,612 | 7.87% | 12) |
| Tax Write-off's & Rebates | 85,500 | 85,500 | 0 | 0.00% | |
| Transfer to Reserves | 7,316,169 | 6,970,276 | 345,893 | 4.96% | 13) |
| Library (Municipal Support) | 100,000 | 100,000 | 0 | 0.00% | |
| Irrigation (Municipal Support) | 934,996 | 934,996 | 0 | 0.00% | |
| **Expenses Total** | **37,914,539** | **34,919,699** | **2,994,840** | **8.58%** | |
| **Net Levy** | **0** | **0** | **0** | **0.00%** | |

| Main Change Drivers: |
| --- |
| 1) Increase in OCIF funding - $66k - reflected in 2026 Capital Budget (offset in transfer to reserves)<br>2) Increase driven by arena rentals ($41K) and planning application revenues ($11.5K)<br>3) Increase to reflect trends and align closer to expected actuals<br>4) Increase reflects additional support from various reserves as follows: Election activities ($100K); Parking revenues for one-time additional pay period ($500K), Municipal Accomodation Tax: Museum capital contribution ($100K), Heritage Shuttle Operations ($340K), and Niagara College initiatives ($10K); Fleet reserve transfer to fund the lease program ($250K)<br><br>5) Increase reflects the cost and funding for new studies: Facilities Space Planning - Admin Building ($24K); Queen St. Secondary Plan ($200K); Growth Management and Intesification Strategy ($100K) and various Climate Change initiatives provisional on successful grant funding ($346K)<br><br>6) Increase is primarily driven by estimated new revenues associated with the updated approved Planning fees intended to strengthen cost recovery and generate approx. $400K in new revenues (offsets operational costs); Further projected increases to various other revenues include: parking, tax penalty and interest, membership revenues (Community Centre), advertising revenue, and other application fees, amongst others.<br><br>7) Several budget increases are noted, primarily driven by Elections contracts totaling $70K (including costs for a new voter system and related initiatives), which are fully offset by a transfer from the Elections Reserve. Additional changes include Audit fees of $6K and Fleet lease payments of $250K, the latter fully offset by a transfer from the Fleet Reserve. Furthermore, revenue-sharing agreements with Parks Canada for the Fort George parking lot ($45K) and 176 Wellington ($25K) generate revenues that more than offset reductions in Group Fares and Pay-and-Display revenues, respectively.<br><br>8) Overall increase is driven by $100K commitment to the Museum for capital contribution of the expansion project (fully offset by MAT funds); an increase of $10K to the Niagara College to support ongoing "highly skilled worforce" initiatives (offset with MAT funds), and Heritage incentive grants topped up by $15K (fully offset by parking revenues)<br><br>9) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in 50% for 2025), now accounted for at full payment cost consideration in 2026. Related projects include C02360 - Pump 1 Replacement, C02209 - Line 2 Rd Culverts and C02506 - McNab Culvert Replacement<br>10) Various increases driven by: Insurance claims and premiums ($70K and $60K respectively) to align more with expected actuals; CAO initiatives for training and development ($30K); IT licenses ($14K); Postage for elections management ($20K) and the Inaugural event for election ($20K) both fully offset with the Elections reserve; Operating cost pressures ($121K -utilities, building and vehicle maintenance, and fuel), amongst various other program materials and supplies<br><br>11) Driven by increasing credit card fees via Activenet usage, slightly offset my a reduction in exchange fees as a result of lowere volume US purchases<br><br>12) Increases driven by EBG (3.25%) and changes related to grades and steps ($525K), in addition to an extra pay period occuring in 2026 ($500K - 27 vs 26 pay periods) which is a rare occurrence once every 11 years. This portion has been funded one-time with parking revenues to fully offset against the tax levy (no impact); Lastly, one new FTE position has been incorporated ($167K - Development Engineer - P. Eng) to alleviate pressures and better address development/engineering concerns<br><br>13) Increase primarily driven by a $150K investment into the Capital Reserve for infrastructure funding, and OCIF grant contributions of $66K (offset in revenues). In addition, Fleet transfers approved through report CS-25-005 include $100K to support the replacement of heavy-duty vehicles not available through the leasing program, and $70K to support the future lease program within operating budgets. |

| 2026 Proposed Budget - Municipal Purposes | | | | | |
|---|---|---|---|---|---|
| **100 - Municipal Purposes** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Government Transfers (Grants) | (2,849,759) | (2,779,665) | (70,094) | 2.52% | 1) |
| Municipal Accommodation Tax | (2,500,000) | (2,500,000) | 0 | 0.00% | 2) |
| Other (Investment Income, Interest, Donations, etc. ) | (2,011,500) | (2,015,213) | 3,713 | (0.18%) | |
| Payment-in-lieu-of Taxes | (665,000) | (665,000) | 0 | 0.00% | |
| Supplemental Taxation | (250,000) | (200,000) | (50,000) | 25.00% | 3) |
| **Tax Levy** | **(18,163,077)** | **(17,601,443)** | **(561,634)** | **3.19%** | ***Growth 1% (est)*** |
| Transfer from Reserves | (1,933,933) | (1,220,756) | (713,177) | 58.42% | 4) |
| Transfer from Reserves - Studies | (2,423,332) | (1,753,342) | (669,990) | 38.21% | 5) |
| User Fees & Penalties | (719,099) | (656,242) | (62,857) | 9.58% | |
| **Revenues Total** | **(31,515,700)** | **(29,391,661)** | **(2,124,039)** | **7.23%** | |
| | | | | | |
| **Expenses** | | | | | |
| Contracted Services | 2,075,523 | 2,002,216 | 73,307 | 3.66% | 6) |
| Contracted Services - Studies | 2,478,342 | 1,838,342 | 640,000 | 34.81% | 5) |
| Debt Management -Principal | 744,934 | 751,506 | (6,572) | (0.87%) | |
| External Transfers | 750,696 | 637,529 | 113,167 | 17.75% | 7) |
| Interest on Long-Term Debt | 422,986 | 395,619 | 27,367 | 6.92% | 8) |
| Materials & Supplies | 492,210 | 377,578 | 114,632 | 30.36% | 9) |
| Net Chargebacks/(Recoveries) | (1,059,959) | (1,039,411) | (20,548) | 1.98% | |
| Other Personnel Expenses | 3,500 | 0 | 3,500 | 100.00% | |
| Rent and Financial Expenses | 20,000 | 26,500 | (6,500) | (24.53%) | 10) |
| Salaries Wages & Benefits | 27,236 | 16,168 | 11,068 | 68.46% | 11) |
| Tax Write-off's & Rebates | 85,500 | 85,500 | 0 | 0.00% | |
| Transfer to Reserves | 6,776,874 | 6,600,981 | 175,893 | 2.66% | 12) |
| **Expenses Total** | **12,817,842** | **11,692,528** | **1,125,314** | **9.62%** | |
| | | | | | |
| **100 - Municipal Purposes Net Levy** | **(18,697,858)** | **(17,699,133)** | **(998,725)** | **5.64%** | |

| Main Change Drivers: |
| --- |
| 1) Increase driven by increase in OCIF funding - $66k - reflected in 2026 Capital Budget (offset in transfer to reserves) |
| 2) MAT budget to be reviewed closer to year-end; However, this does not directly impact the tax levy since it is shared with the Town's DMO 50% after administrative costs to Tourism NOTL - reported in revenue sharing within contracted services) and the Town MAT reserve (transfer to reserves), and therefore fully offset |
| 3) Align closer to expected actuals based on recent trends in supplemental activitiy |
| 4) Increase reflects additional support from various reserves as follows: Election activities ($100K); Parking revenues for one-time additional pay period ($500K), Municipal Accomodation Tax: Museum capital contribution ($100K), and Niagara College initiatives ($10K); |
| 5) Increase reflects cost and funding for new studies: Facilities Space Planning (Admin Building - $24k); Queen St. Secondary Plan ($200k); Growth Management and Intesification Strategy ($100k) and various Climate Change initiatives provisional on successful grant funding ($346k) |
| 6)Several increases driven by Elections contracts $70k (new voter system amongst others) fully off-set by TSF from Elections Reserve |
| 7) Increase driven by $100k commitment to the Museum for capital contribution of the expansion project (fully offset by MAT) and an increase of $10k in contributions to the Niagara College to support ongoing "highly skilled worforce" initiatives |
| 8) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in 50% for 2025), now accounted for at full payment cost consideration in 2026. Related projects include C02360 - Pump 1 Replacement, C02209 - Line 2 Rd Culverts and C02506 - McNab Culvert Replacement |
| 9) Increase driven by insurance claims ($70k) to align more with expected actuals and election activities that include the Inaugural event ($20k) and additional postage ($20k), both of which are fully offset by the transfer from the Election reserve (no levy impact) |
| 10) Decrease driven by  a reduction in exchange fees as a result of lowere volume US purchases |
| 11) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |
| 12) Increase primarily driven by a $150K investment in infrastructure planning funded through the Capital Reserve, and by OCIF grant contributions of $66K (offset in revenues). |

| 2026 Proposed Budget - Council | | | | | |
|---|---|---|---|---|---|
| **120 - Council** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Expenses** | | | | | |
| Contracted Services | 15,000 | 30,000 | (15,000) | (50.00%) | 1) |
| Materials & Supplies | 49,196 | 49,446 | (250) | (0.51%) | |
| Other Personnel Expenses | 1,000 | 1,000 | 0 | 0.00% | |
| Salaries Wages & Benefits | 279,922 | 234,468 | 45,454 | 19.39% | 2) |
| **Expenses Total** | **345,118** | **314,914** | **30,204** | **9.59%** | |
| **120 - Council** | **345,118** | **314,914** | **30,204** | **9.59%** | |

| Main Change Drivers: |
|---|
| 1) Decrease associated with Integrity Commissioner costs in alignment with expected actual costs |
| 2) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - Administration | | | | | |
|---|---|---|---|---|---|
| **120 - Administration** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Transfer from Reserves | (41,350) | (32,571) | (8,779) | 26.95% | |
| User Fees & Penalties | (30,500) | (30,500) | 0 | 0.00% | |
| **Revenues Total** | **(71,850)** | **(63,071)** | **(8,779)** | **13.92%** | |
| **Expenses** | | | | | |
| Materials & Supplies | 86,975 | 33,600 | 53,375 | 158.85% | 1) |
| Other Personnel Expenses | 2,000 | 2,000 | 0 | 0.00% | |
| Salaries Wages & Benefits | 789,046 | 730,382 | 58,664 | 8.03% | 2) |
| **Expenses Total** | **878,021** | **765,982** | **112,039** | **14.63%** | |
| **120 - Administration Net Levy** | **806,171** | **702,911** | **103,260** | **14.69%** | |

| Main Change Drivers: |
|---|
| 1) Increases earmarked for succession planning and professional development ($30K - offset within salaries) and Economic Development initiatives ($19.5K - community engagement events, marketing, and sponsorships) |
| 2) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - Corporate Services | | | | | |
|---|---|---|---|---|---|
| **130 - Corporate Services** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Licenses, Permits, Rents, etc. | (340,500) | (341,000) | 500 | (0.15%) | |
| Transfer from Reserves | (209,300) | (322,300) | 113,000 | (35.06%) | 1) |
| User Fees & Penalties | (241,680) | (241,680) | 0 | 0.00% | |
| **Revenues Total** | **(791,480)** | **(904,980)** | **113,500** | **(12.54%)** | |
| **Expenses** | | | | | |
| Contracted Services | 277,275 | 397,225 | (119,950) | (30.20%) | 1) |
| Materials & Supplies | 765,776 | 727,362 | 38,414 | 5.28% | 2) |
| Net Chargebacks/(Recoveries) | (170,000) | (170,000) | 0 | 0.00% | |
| Other Personnel Expenses | 72,750 | 68,750 | 4,000 | 5.82% | |
| Rent and Financial Expenses | 16,750 | 16,500 | 250 | 1.52% | |
| Salaries Wages & Benefits | 3,328,647 | 3,125,571 | 203,076 | 6.50% | 3) |
| **Expenses Total** | **4,291,198** | **4,165,408** | **125,790** | **3.02%** | |
| **130 - Corporate Services Net Levy** | **3,499,718** | **3,260,428** | **239,290** | **7.34%** | |

| **Main Change Drivers:** |
|---|
| 1) Related to funding of the previously approved Customer Relationship Management system (2025) that has shifted over to the Capital program and will remain funded within by the Capital Reserve |
| 2) Increases driven by Corporate Custumer Service training initiatives ($10K) and additional/increases in IT licenses ($26K offset by OCIF funding of $12K = net $14K) |
| 3) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - Fire & Emergency Services | | | | | |
|---|---|---|---|---|---|
| **250 - Fire & Emergency Services** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Transfer from Reserves | (115,982) | (116,135) | 153 | (0.13%) | |
| User Fees & Penalties | (108,817) | (120,817) | 12,000 | (9.93%) | 1) |
| **Revenues Total** | **(224,799)** | **(236,952)** | **12,153** | **(5.13%)** | |
| **Expenses** | | | | | |
| Contracted Services | 10,000 | 8,000 | 2,000 | 25.00% | |
| Materials & Supplies | 579,043 | 553,498 | 25,545 | 4.62% | 2) |
| Net Chargebacks/(Recoveries) | 393,651 | 348,890 | 44,761 | 12.83% | 3) |
| Other Personnel Expenses | 29,000 | 32,000 | (3,000) | (9.38%) | |
| Salaries Wages & Benefits | 1,718,940 | 1,787,109 | (68,170) | (3.81%) | 4) |
| **Expenses Total** | **2,730,634** | **2,729,497** | **1,136** | **0.04%** | |
| **250 - Fire & Emergency Services Net Levy** | **2,505,835** | **2,492,545** | **13,289** | **0.53%** | |

**Main Change Drivers:**

1) Decrease associated with aligning budget closer to forecasted actual since revenues have recently trended downward due to lower call volume related to billable services, suggesting prevention is more effective

2) Various increases including $10K for vehicle maintenance to align closer to expected actuals, $5K for building maintenance due to aging facilities, rising rates and usage associated with insurance and fuel, amongst various other nominal supplies expenses

3) Increase associated with full cost consideration for 2025 approved debt that was phased in at 50%, now at 100% (C02360 - Pump 1 Replacement)

4) Net decrease associated with a budget reallocation of the Director's salary to be funded partially with Parking funds since responsibilities oversee Parking operations

| 2026 Proposed Budget - Public Works - Roads & Irrigation | | | | | |
|---|---|---|---|---|---|
| **300/310/320 - Operations - Public Works - Roads** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Government Transfers (Grants) | (35,000) | (35,000) | 0 | 0.00% | |
| Licenses, Permits, Rents, etc. | (20,000) | (20,000) | 0 | 0.00% | |
| Transfer from Reserves | (328,018) | (149,097) | (178,921) | 120.00% | 1) |
| User Fees & Penalties | (212,300) | (212,300) | 0 | 0.00% | |
| **Revenues Total** | **(595,318)** | **(416,397)** | **(178,921)** | **42.97%** | |
| **Expenses** | | | | | |
| Contracted Services | 1,493,500 | 1,214,500 | 279,000 | 22.97% | 2) |
| Materials & Supplies | 742,105 | 705,817 | 36,288 | 5.14% | 3) |
| Net Chargebacks/(Recoveries) | (214,902) | (289,306) | 74,404 | (25.72%) | 4) |
| Other Personnel Expenses | 17,400 | 19,900 | (2,500) | (12.56%) | |
| Salaries Wages & Benefits | 2,855,341 | 2,667,488 | 187,853 | 7.04% | 5) |
| Transfer to Reserves | 381,100 | 211,100 | 170,000 | 80.53% | 6) |
| Irrigation (Municipal Support) | 100,000 | 100,000 | 0 | 0.00% | |
| **Expenses Total** | **5,374,544** | **4,629,499** | **745,046** | **16.09%** | |
| **300/310/320 - Operations - Public Works - Roads Net Levy** | **4,779,226** | **4,213,102** | **566,125** | **13.44%** | |

| **Main Change Drivers:** |
|---|
| 1) Increase driven by funding from the Fleet reserve to fund the new leasing program through Enterprise Fleet Management as approved via CS-25-005 ($250,000) |
| 2) Increase driven by new lease program as mentioned above ($250K) and various Roads maintenance items ($29K - ditching and sidewalk repair/maintenance) |
| 3) Increase driven by various vehicle related items ($30K - maintenance, fuel , licenses, and insurance) |
| 4) Increase associated with full cost consideration for 2025 approved debt that was phased in at 50%, now at 100% (C02359 - Line 2 Rd Culverts and C02506 - McNab Rd Culvert Replacement) |
| 5) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |
| 6) Incease attributed to additional transfer to fleet reserve as approved via CS-25-005: $100K to support replacement of heavy-duty vehicles, not offered in the leasing program, and $70K to support the lease program in future operating budgets |

| 2026 Proposed Budget - Public Works - Agriculture & Reforestation | | | | |
|---|---|---|---|---|
| **325 - Operations - Public Works - Agriculture & Reforestation** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| **Revenues** | | | | |
| Government Transfers (Grants) | (43,472) | (43,472) | 0 | 0.00% |
| User Fees & Penalties | (52,307) | (47,848) | (4,459) | 9.32% |
| **Revenues Total** | **(95,779)** | **(91,320)** | **(4,459)** | **4.88%** |
| **Expenses** | | | | |
| Contracted Services | 23,063 | 23,063 | 0 | 0.00% |
| Materials & Supplies | 8,713 | 8,713 | 0 | 0.00% |
| Net Chargebacks/(Recoveries) | 19,568 | 19,568 | 0 | 0.00% |
| Salaries Wages & Benefits | 44,436 | 39,977 | 4,459 | 11.15% |
| **Expenses Total** | **95,779** | **91,320** | **4,459** | **4.88%** |
| **325 - Operations - Public Works - Agriculture & Reforestation Net** | **0** | **0** | **0** | **0.00%** |

| 2026 Proposed Budget - Parking Operations | | | | | |
|---|---|---|---|---|---|
| **330 - Parking Operations** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Licenses, Permits, Rents, etc. | (100,000) | (85,000) | (15,000) | 17.65% | |
| User Fees & Penalties | (3,422,250) | (3,671,400) | 249,150 | (6.79%) | 1) |
| **Revenues Total** | **(3,522,250)** | **(3,756,400)** | **234,150** | **(6.23%)** | |
| **Expenses** | | | | | |
| Contracted Services | 7,250 | 6,000 | 1,250 | 20.83% | |
| Materials & Supplies | 204,918 | 228,044 | (23,126) | (10.14%) | |
| Net Chargebacks/(Recoveries) | 2,800 | 2,800 | 0 | 0.00% | |
| Other Personnel Expenses | 4,000 | 4,500 | (500) | (11.11%) | |
| Rent and Financial Expenses | 10,000 | 40,000 | (30,000) | (75.00%) | 2) |
| Salaries Wages & Benefits | 583,713 | 646,478 | (62,765) | (9.71%) | |
| Transfer to Reserves | 2,709,569 | 2,828,578 | (119,009) | (4.21%) | 3) |
| **Expenses Total** | **3,522,250** | **3,756,400** | **(234,150)** | **(6.23%)** | |
| **330 - Parking Operations Net Levy** | **0** | **0** | **0** | **0.00%** | |

| Main Change Drivers: |
|---|
| 1) Adjusted metered parking revenues to reflect closer to projected actuals based on 2025 trends |
| 2) Reduction driven by credit card processing fees to reflect closer to expected actuals |
| 3) Decrease associated with lower transfer to the Parking reserve as a result of projected lower revenues and higher expenses |

| 2026 Proposed Budget - Public Transit | | | | | |
|---|---|---|---|---|---|
| **350 - Public Transit** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Transfer from Reserves | (1,240,000) | (900,000) | (340,000) | 37.78% | 1) |
| User Fees & Penalties | (300,000) | (300,000) | 0 | 0.00% | |
| **Revenues Total** | **(1,540,000)** | **(1,200,000)** | **(340,000)** | **28.33%** | |
| **Expenses** | | | | | |
| Contracted Services | 240,000 | 190,000 | 50,000 | 26.32% | 2) |
| Heritage Shuttle | 340,000 | 330,000 | 10,000 | 3.03% | |
| Materials & Supplies | 0 | 513 | (513) | (100.00%) | |
| Net Chargebacks/(Recoveries) | 7,500 | 7,500 | 0 | 0.00% | |
| **Expenses Total** | **587,500** | **528,013** | **59,488** | **11.27%** | |
| **350 - Public Transit Net Levy** | **(952,500)** | **(671,988)** | **(280,513)** | **41.74%** | |

| Main Change Drivers: |
|---|
| 1) Increase attributed to funding from the MAT reserve to support the Heritage Shuttle operations as approved via an amendement within OPS-23-030 since the service aligns with tourism initiatives. |
| 2) Increase driven by the revenue sharing agreement with Parks Canada as identified in OPS 25-13 for Fort George Bus parking ($30K base + 35% revenue sharing) |

| 2026 Proposed Budget - Community & Development | | | | | |
|---|---|---|---|---|---|
| **450 - Community and Development** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Licenses, Permits, Rents, etc. | (105,000) | (93,500) | (11,500) | 12.30% | |
| Transfer from Reserves | (125,000) | (110,000) | (15,000) | 13.64% | |
| User Fees & Penalties | (853,300) | (397,300) | (456,000) | 114.77% | 1) |
| **Revenues Total** | **(1,083,300)** | **(600,800)** | **(482,500)** | **80.31%** | |
| **Expenses** | | | | | |
| Contracted Services | 85,000 | 85,000 | 0 | 0.00% | |
| External Transfers | 75,000 | 60,000 | 15,000 | 25.00% | 2) |
| Materials & Supplies | 32,750 | 15,850 | 16,900 | 106.62% | 3) |
| Other Personnel Expenses | 16,000 | 20,300 | (4,300) | (21.18%) | |
| Salaries Wages & Benefits | 2,151,547 | 1,832,414 | 319,133 | 17.42% | 4) |
| Transfer to Reserves | 10,000 | 10,000 | 0 | 0.00% | |
| **Expenses Total** | **2,370,297** | **2,023,564** | **346,733** | **17.13%** | |
| **450 - Community and Development Net Levy** | **1,286,997** | **1,422,764** | **(135,767)** | **(9.54%)** | |

**Main Change Drivers:**

1) Increase primarily driven by the newly approved Planning fees via report CDS-25-160 following a Planning & Building fee review by Town consultants which is projected to enhance cost recovery by approximately $400K
2) Increase related to the Heritage Incentive Program, which is funded by parking
3) Increase attributed to Heritage plaques and conferences (reallocated from Municipal Purposes - offset)
4) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026; Also, a new FTE (Development Engineer - P. Eng) has been incorporated into the budget for 2026 to help alleviate development/engineering related pressures between Operations and Planning ($167K)

| 2026 Proposed Budget - Building Services | | | | | |
|---|---|---|---|---|---|
| **460 - Building Services** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Transfer from Reserves | (245,440) | (364,964) | 119,524 | (32.75%) | 1) |
| User Fees & Penalties | (1,060,000) | (710,000) | (350,000) | 49.30% | 2) |
| **Revenues Total** | **(1,305,440)** | **(1,074,964)** | **(230,476)** | **21.44%** | |
| **Expenses** | | | | | |
| Contracted Services | 37,333 | 8,500 | 28,833 | 339.21% | 3) |
| Materials & Supplies | 82,565 | 82,704 | (139) | (0.17%) | |
| Other Personnel Expenses | 9,300 | 11,300 | (2,000) | (17.70%) | |
| Salaries Wages & Benefits | 1,167,242 | 963,460 | 203,782 | 21.15% | 4) |
| Transfer to Reserves | 9,000 | 9,000 | 0 | 0.00% | |
| **Expenses Total** | **1,305,440** | **1,074,964** | **230,476** | **21.44%** | |
| **460 - Building Services Net Levy** | **0** | **0** | **0** | **0.00%** | |

| Main Change Drivers: |
|---|
| 1) Decrease related to a reduction in Building reserve support for operations as the new Building fees have been approved via report CDS-25-160 following a Building and Planning fee review by Town consultants |
| 2) Increase driven by higher Building fees expecting to generate an additional $300K in cost recovery revenues related to the fee review mentioned above |
| 3) Increase attributed to the new vehicle lease program for Building vehicles ($33K) as approved via report CS-25-005 |
| 4) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - By-Law Enforcement | | | | | |
|---|---|---|---|---|---|
| **465 - By-Law Enforcement** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Licenses, Permits, Rents, etc. | (26,100) | (31,250) | 5,150 | (16.48%) | |
| User Fees & Penalties | (81,900) | (98,900) | 17,000 | (17.19%) | 1) |
| **Revenues Total** | **(108,000)** | **(130,150)** | **22,150** | **(17.02%)** | |
| **Expenses** | | | | | |
| Contracted Services | 87,800 | 92,226 | (4,426) | (4.80%) | |
| Materials & Supplies | 18,210 | 16,304 | 1,906 | 11.69% | |
| Other Personnel Expenses | 9,000 | 9,000 | 0 | 0.00% | |
| Salaries Wages & Benefits | 612,274 | 479,564 | 132,709 | 27.67% | 2) |
| Transfer to Reserves | 24,125 | 24,125 | 0 | 0.00% | |
| **Expenses Total** | **751,409** | **621,219** | **130,189** | **20.96%** | |
| **465 - By-Law Enforcement Net Levy** | **643,409** | **491,069** | **152,339** | **31.02%** | |

| Main Change Drivers: |
|---|
| 1) Decrease associated with property standards for grass and weeds revenue charged to resident for contracted services - remediation (offset in contracted services) |
| 2) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - Library Services | | | | | |
|---|---|---|---|---|---|
| **550 - Library Services** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Government Transfers (Grants) | (41,226) | (44,976) | 3,750 | (8.34%) | |
| Other (Investment Income, Interest, Donations, etc. ) | (8,000) | (7,000) | (1,000) | 14.29% | |
| Transfer from Reserves | (4,600) | (27,500) | 22,900 | (83.27%) | 1) |
| User Fees & Penalties | (26,050) | (23,100) | (2,950) | 12.77% | |
| **Revenues Total** | **(79,876)** | **(102,576)** | **22,700** | **(22.13%)** | |
| **Expenses** | | | | | |
| Contracted Services | 27,497 | 24,803 | 2,694 | 10.86% | |
| Materials & Supplies | 129,565 | 126,408 | 3,157 | 2.50% | |
| Net Chargebacks/(Recoveries) | 60,000 | 60,000 | 0 | 0.00% | |
| Other Personnel Expenses | 7,800 | 2,000 | 5,800 | 290.00% | |
| Rent and Financial Expenses | 500 | 500 | 0 | 0.00% | |
| Salaries Wages & Benefits | 743,266 | 794,611 | (51,345) | (6.46%) | 2) |
| Transfer to Reserves | 46,244 | 29,250 | 16,994 | 58.10% | |
| **Expenses Total** | **1,014,872** | **1,037,572** | **(22,700)** | **(2.19%)** | |
| **550 - Library Services Net Levy** | **934,996** | **934,996** | **(0)** | **(0.00%)** | |

| Main Change Drivers: |
|---|
| *** The Library Board approved a 0% increase for 2026** |
| 1) Related to a one-time transfer from the donation reserve to fund initiatives in 2025 |
| 2) Overall reduction driven by the removal of the Library Manager position |

| 2026 Proposed Budget - Parks Recreation & Facilities | | | | | |
|---|---|---|---|---|---|
| **650 - Operations - Parks Recreation & Facilities** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Licenses, Permits, Rents, etc. | (964,561) | (926,716) | (37,845) | 4.08% | |
| Other (Investment Income, Interest, Donations, etc. ) | (41,020) | (56,543) | 15,523 | (27.45%) | |
| Transfer from Reserves | (200,000) | (200,000) | 0 | 0.00% | |
| User Fees & Penalties | (778,511) | (723,658) | (54,853) | 7.58% | 1) |
| **Revenues Total** | **(1,984,092)** | **(1,906,917)** | **(77,175)** | **4.05%** | |
| **Expenses** | | | | | |
| Contracted Services | 160,015 | 131,576 | 28,439 | 21.61% | 1) |
| External Transfers | 1,000 | 969 | 31 | 3.20% | |
| Interest on Long-Term Debt | 61,161 | 61,162 | (1) | (0.00%) | |
| Materials & Supplies | 1,919,460 | 1,834,518 | 84,942 | 4.63% | 2) |
| Net Chargebacks/(Recoveries) | (27,712) | (25,607) | (2,105) | 8.22% | |
| Other Personnel Expenses | 13,290 | 12,495 | 795 | 6.36% | |
| Rent and Financial Expenses | 20,820 | 6,120 | 14,700 | 240.20% | 3) |
| Salaries Wages & Benefits | 4,061,045 | 3,795,749 | 265,296 | 6.99% | 4) |
| Transfer to Reserves | 124,070 | 124,070 | 0 | 0.00% | |
| **Expenses Total** | **6,333,148** | **5,941,052** | **392,096** | **6.60%** | |
| **650 - Operations - Parks Recreation & Facilities Net Levy** | **4,349,056** | **4,034,135** | **314,921** | **7.81%** | |

| Main Change Drivers: |
|---|
| 1) Increase driven by various recreation and membership revenues (summer camp, pool, community centre, etc.), as well as pay and display parking revenues at 176 Wellington, partially offset by revenue sharing with Parks Canada (within contracted services below) |
| 2) Increase driven by various operating pressure items including fuel, ground supplies, building maintenance, and utilities |
| 3) Increase related to credit card processing fees for Activenet as usage is on the rise |
| 4) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occuring in 2026 |

| 2026 Proposed Budget - Storm Water Management | | | | |
|---|---|---|---|---|
| **730 - Storm Water Management** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** |
| **Revenues** | | | | |
| Payment-in-lieu-of Taxes | (10,000) | (6,000) | (4,000) | 66.67% |
| Supplemental Taxation | (15,000) | (8,000) | (7,000) | 87.50% |
| Tax Levy | (961,600) | (961,600) | 0 | 0.00% |
| **Revenues Total** | **(986,600)** | **(975,600)** | **(11,000)** | **1.13%** |
| **Expenses** | | | | |
| Contracted Services | 702,000 | 696,500 | 5,500 | 0.79% |
| Materials & Supplies | 16,830 | 18,330 | (1,500) | (8.18%) |
| Net Chargebacks/(Recoveries) | 95,627 | 60,135 | 35,492 | 59.02% |
| Salaries Wages & Benefits | 53,633 | 50,000 | 3,633 | 7.27% |
| Transfer to Reserves | 118,510 | 150,635 | (32,125) | (21.33%) |
| **Expenses Total** | **986,600** | **975,600** | **11,000** | **1.13%** |
| **730 - Storm Water Management Net Levy** | **(0)** | **(0)** | **(0)** | **0.00%** |

***No proposed increase for the Storm Levy in 2026***

| 2026 Proposed Budget - Street Lighting | | | | | |
|---|---|---|---|---|---|
| **740 - Street Lighting** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Expenses** | | | | | |
| Contracted Services | 103,450 | 103,450 | 0 | 0.00% | |
| Materials & Supplies | 270,000 | 250,000 | 20,000 | 8.00% | 1) |
| Net Chargebacks/(Recoveries) | 117,753 | 142,705 | (24,952) | (17.49%) | 2) |
| Salaries Wages & Benefits | 8,630 | 8,102 | 528 | 6.51% | |
| **Expenses Total** | **499,833** | **504,257** | **(4,424)** | **(0.88%)** | |
| **740 - Street Lighting Net Levy** | **499,833** | **504,257** | **(4,424)** | **(0.88%)** | |

| Main Change Drivers: |
|---|
| 1) Increase related to aligning projected utilities budget with expected actuals based on usage/rate trends |
| 2) Decrease in debt chargeback related to the completion of phase 1 LED Realterm debenture as of year end 2025 |

| 2026 Proposed Budget - St. Davids Sewer | | | | | |
|---|---|---|---|---|---|
| **750 - St. Davids Sewer** | **2026 Proposed Budget** | **2025 Approved Budget** | **$ Change** | **% Change** | |
| **Revenues** | | | | | |
| Transfer from Reserves | 0 | (68,771) | 68,771 | (100.00%) | 1) |
| **Revenues Total** | **0** | **(68,771)** | **68,771** | **(100.00%)** | |
| **Expenses** | | | | | |
| Net Chargebacks/(Recoveries) | 0 | 68,771 | (68,771) | (100.00%) | 1) |
| **Expenses Total** | **0** | **68,771** | **(68,771)** | **(100.00%)** | |
| **750 - St. Davids Sewer** | **0** | **0** | **0** | **0.00%** | |

| Main Change Drivers: |
|---|
| 1) Decrease in transfer from reserve and debt chargeback related to the completion of the St. Davids sewer debenture as of year end 2025 |