



AGENDA

Council -Special Meeting

4:30 PM - Thursday, February 5, 2026
Municipal Office

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1. CALL TO ORDER	
2. DISCLOSURE OF PECUNIARY INTEREST	
3. STAFF REPORTS	
3.1. Clerk Administrator's Report: Transfer Payment Agreement - Pothole Prevention Program Transfer Payment Agreement - Pothole Prevention Program - Pdf	2 - 31
3.2. Public Works Superintendent's Report: Gravel Report - Reduction of Application Rates Gravel Report - Reduction of Application Rates - Pdf	32 - 33
3.3. Treasurer's Report: 2026 Draft Budget Presentation 2026 Draft Budget Presentation - Pdf	34 - 132
4. NEW BUSINESS	
5. CLOSED SESSION	
5.1. Section 239(b) Personal Matters about an identifiable individual(s) including employees	
6. RISE AND REPORT	
7. BY-LAW CONFIRMING PROCEEDINGS	
7.1. By-law 9 of 2026 -Transfer Payment Agreement - PPP By-law 9 of 2026 - TPA Pothole Prevention and Repair	133
7.2. By-law 10 of 2026 - Confirming By-law By-law 10 of 2026 - confirming	134
8. ADJOURNMENT	



Council Staff Report

To: Mayor Ferguson and Members of Council
Subject: Transfer Payment Agreement - Pothole Prevention Program
Meeting: Council -Special - 05 Feb 2026
Department: Clerks
Staff Contact: Janet Denkers, Clerk Administrator

Recommendation:

That Council authorize the Mayor and Clerk to sign the attached agreement under Authorizing By-law 9 of 2026.

Background:

The Ministry of Transportation administers the Pothole Prevention and Repair Program to support smaller municipalities in undertaking critical road maintenance, preservation and pothole repairs.

For the 2025/2026 program year, eligible municipalities were invited to apply for funding to offset the costs of pothole prevention and repair work. The municipality submitted an application and have been approved for the maximum funding - \$38,000.

The Province requires the Municipality to enter into a Transfer Payment Agreement no later than February 6, 2026.

Comments:

Eligible work under the program includes a range of activities including surface treatments, hot mix asphalt patching and granular road maintenance. Funding may be applied to eligible costs incurred during the 2025-2026 period.

Financial Considerations:

The Municipality was awarded \$38,000 in funding. A review of the 2025 eligible expenditures is being done to determine what portion of costs under the grant qualify. Any remaining funds will be applied against eligible pothole prevention and repair works completed up to March 31, 2026. The \$38,000 amount may be altered accordingly.

ATTACHMENTS:

[BROOKE-ALVINSTON PPRP-TPA-Jan2026](#)

**ONTARIO TRANSFER PAYMENT AGREEMENT
POTHOLE PREVENTION AND REPAIR PROGRAM**

THE AGREEMENT is effective as of the 30th day of January 2026.

BETWEEN:

**His Majesty the King in right of Ontario
as represented by Hon. Minister of Transportation

(the “Province”)**

- and -

**THE CORPORATION OF THE MUNICIPALITY
OF BROOKE-ALVINSTON

(the “Recipient”)**

WHEREAS the Recipient has requested funding from the Province for the Project (as defined in section A.1.2) and the Province has agreed to provide such funding to the Recipient subject to certain terms and conditions;

AND WHEREAS the Agreement sets out the terms and conditions upon which the Province has agreed to provide funds, up to the Maximum Funds (as defined in section A1.2) to the Recipient for the purpose of carrying out the Project, and upon which the Recipient has agreed to carry out the Project.

NOW THEREFORE in consideration of the mutual covenants and agreements contained in the Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Province and the Recipient agree as follows:

1.0 ENTIRE AGREEMENT

1.1 Schedules to the Agreement. The following schedules form part of the Agreement:

Schedule “A” - General Terms and Conditions
Schedule “B” - Project Specific Information

Schedule "C" - Project Description and Timelines
 Schedule "D" - Eligible Expenditures and Ineligible Expenditures
 Schedule "E" - Payment Plan
 Schedule "F" - Reporting and Compliance Audit
 Sub-Schedule F1 - Project Reports

1.2 Entire Agreement. The Agreement constitutes the entire agreement between the Parties with respect to its subject matter and contained in the Agreement and supersedes all prior oral or written representations and agreements.

2.0 CONFLICT OR INCONSISTENCY

2.1 Conflict or Inconsistency. In the event of a conflict or inconsistency between the Additional Provisions, identified in Schedule "B" and the provisions in Schedule "A", the following rules will apply:

- (a) the Parties will interpret any Additional Provisions in so far as possible, in a way that preserves the intention of the Parties as expressed in Schedule "A"; and
- (b) where it is not possible to interpret the Additional Provisions in a way that is consistent with the provisions in Schedule "A", the Additional Provisions will prevail over the provisions in Schedule "A" to the extent of the inconsistency.

3.0 COUNTERPARTS

3.1 One and the Same Agreement. The Agreement may be executed in any number of counterparts, with the same effect as if the Parties had signed the same document, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

4.0 AMENDING THE AGREEMENT

4.1 Amending the Agreement. The Agreement may only be amended by a written agreement duly executed by the Parties.

5.0 ACKNOWLEDGEMENT

5.1 Acknowledgement. The Recipient acknowledges that:

- (a) by receiving Funds it may become subject to legislation applicable to organizations that receive funding from the Government of Ontario, including the *Broader Public Sector Accountability Act, 2010* (Ontario),

the *Public Sector Salary Disclosure Act, 1996* (Ontario), and the *Auditor General Act* (Ontario);

- (b) His Majesty the King in right of Ontario has issued expenses, perquisites, and procurement directives and guidelines pursuant to the *Broader Public Sector Accountability Act, 2010* (Ontario);
- (c) the Funds are:
 - (i) to assist the Recipient to carry out the Project and not to provide goods or services to the Province;
 - (ii) funding for the purposes of the *Public Sector Salary Disclosure Act, 1996* (Ontario);
- (d) the Province is not responsible for carrying out the Project;
- (e) the Province is bound by the *Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Province in connection with the Project or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act; and
- (f) the Province is bound by the *Financial Administration Act* (Ontario) (“FAA”) and, pursuant to subsection 11.3(2) of the FAA, payment by the Province of Funds under the Agreement will be subject to:
 - (i) an appropriation, as that term is defined in subsection 1(1) of the FAA, to which that payment can be charged being available in the Funding Year in which the payment becomes due; or
 - (ii) the payment having been charged to an appropriation for a previous fiscal year.

- SIGNATURE PAGE FOLLOWS -

IN WITNESS WHEREOF the Parties have executed the Agreement on the dates set out below.

HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the Minister of Transportation

Date Name: Prabmeet Sarkaria
Title: Minister

**THE CORPORATION OF THE MUNICIPALITY
OF BROOKE-ALVINSTON**

Date Name: Janet Deckers
Title: Clerk/Administrator

I have authority to bind the Recipient

Date Name:
Title:
I have authority to bind the Recipient

**SCHEDULE “A”
GENERAL TERMS AND CONDITIONS**

A1.0 INTERPRETATION AND DEFINITIONS

A1.1 Interpretation. For the purposes of interpretation:

- (a) words in the singular include the plural and vice-versa;
- (b) words in one gender include all genders;
- (c) the headings do not form part of the Agreement; they are for reference only and will not affect the interpretation of the Agreement;
- (d) any reference to dollars or currency will be in Canadian dollars and currency; and
- (e) “include”, “includes” and “including” denote that the subsequent list is not exhaustive.
- (f) all accounting terms not otherwise defined in the Agreement have their ordinary meanings.

A1.2 Definitions. In the Agreement, the following terms will have the following meanings:

“Additional Provisions” means the terms and conditions set out in Schedule “B”.

“Agreement” means this agreement entered into between the Province and the Recipient, all of the schedules listed in section 1.1, and any amending agreement entered into pursuant to section 4.1.

“Business Day” means any working day, Monday to Friday inclusive, excluding statutory and other holidays, namely: New Year’s Day; Family Day; Good Friday; Easter Monday; Victoria Day; Canada Day; Civic Holiday; Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day; Boxing Day and any other day on which the Province has elected to be closed for business.

“Effective Date” means the date set out at the top of the Agreement.

“Eligible Expenditures” means the costs of the Project that are eligible for funding by the Province under the Agreement and that are further described in Scheduled D.

“Event of Default” has the meaning ascribed to it in section A12.1.

“Expiry Date” means the expiry date set out in Schedule “B”.

“Final Report” means the report described in Schedule “F”.

“Funding Year” means in the case, the period commencing on the Effective Date and ending on the following March 31.

“Funds” means the money the Province provides to the Recipient pursuant to the Agreement.

“Indemnified Parties” means His Majesty the King in right of Ontario, and includes His ministers, agents, appointees, and employees.

“Loss” means any cause of action, liability, loss, cost, damage, or expense (including legal, expert and consultant fees) that anyone incurs or sustains as a result of or in connection with the Project or any other part of the Agreement.

“Materials” means material, machinery, equipment and fixtures forming part of the Project.

“Maximum Funds” means the maximum set out in Schedule “B”.

“Notice” means any communication given or required to be given pursuant to the Agreement.

“Notice Period” means the period of time within which the Recipient is required to remedy an Event of Default pursuant to section A12.3(b), and includes any such period or periods of time by which the Province extends that time pursuant to section A12.4.

“Parties” means the Province and the Recipient.

“Party” means either the Province or the Recipient.

“Proceeding” means any action, claim, demand, lawsuit, or other proceeding that anyone makes, brings or prosecutes as a result of or in connection with the Project or with any other part of the Agreement.

“Project” means the undertaking described in Schedule “C”.

“Records Review” means any assessment the Province conducts pursuant to section A7.4.

“Reports” means the reports described in Schedule “F” and Sub-schedule “F1”.

“Requirements of Law” means all applicable requirements, laws, statutes, codes, acts, ordinances, approvals, orders, decrees, injunctions, by laws, rules, regulations, official plans, permits, licenses, authorizations, directions and agreements with all authorities.

“Substantial Performance” means when the Work or a substantial part thereof has passed inspection and testing and is ready for use or is being used for intended purposes.

A1.3 References This Agreement refers to the following standards, specifications or publications:

Ontario Provincial Standard Specifications, Construction

OPSS PROV 127

OPSS MUNI 301

OPSS MUNI 303

OPSS MUNI 304

OPSS MUNI 310

OPSS MUNI 336

OPSS MUNI 337

OPSS MUNI 341

OPSS MUNI 369

A2.0 REPRESENTATIONS, WARRANTIES, AND COVENANTS

A2.1 General. The Recipient represents, warrants, and covenants that:

- (a) it is, and will continue to be, a validly existing legal entity with full power to fulfill its obligations under the Agreement;
- (b) it has, and will continue to have, the experience and expertise necessary to carry out the Project;
- (c) it is in compliance with, and will continue to comply with, all federal and provincial laws and regulations, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of the Project, the Funds, or both; and
- (d) that, unless otherwise provided for in the Agreement, any information the Recipient provided to the Province in support of its request for funds (including information relating to any eligibility requirements) was true and complete at the time the Recipient provided it and will continue to be true and complete.

A2.2 Execution of Agreement. The Recipient represents and warrants that it has:

- (a) the full power and capacity to enter into the Agreement; and
- (b) taken all necessary actions to authorize the execution of the Agreement.

A2.3 Governance. The Recipient represents, warrants, and covenants that it has, will maintain in writing, and will follow:

- (a) a code of conduct and ethical responsibilities for all persons at all levels of the Recipient's organization;
- (b) procedures to enable the Recipient's ongoing effective functioning;
- (c) decision-making mechanisms for the Recipient;
- (d) procedures to enable the Recipient to manage Funds prudently and effectively;
- (e) procedures to enable the Recipient to complete the Project successfully;
- (f) procedures to enable the Recipient to identify risks to the completion of the Project and strategies to address the identified risks, all in a timely manner;
- (g) procedures to enable the preparation and submission of all Reports required pursuant to Article A7.0; and
- (h) procedures to enable the Recipient to address such other matters as the Recipient considers necessary to enable the Recipient to carry out its obligations under the Agreement.

A2.4 Supporting Proof. Upon the request of the Province, the Recipient will provide the Province with proof of the matters referred to in Article A2.0.

A3.0 TERM OF THE AGREEMENT

A3.1 Term. The term of the Agreement will commence on the Effective Date and will expire on the Expiry Date unless terminated earlier pursuant to Article A11.0 or Article A12.0.

A4.0 FUNDS AND CARRYING OUT THE PROJECT

A4.1 Funds Provided. The Province will:

- (a) provide the Recipient with \$38,000 in Funds for the purpose of carrying out the Project;
- (b) provide the Funds to the Recipient in accordance with the payment plan

attached to the Agreement as Schedule “E” ; and

- (c) deposit the Funds into an account the Recipient designates provided that the account:
 - (i) resides at a Canadian financial institution; and
 - (ii) is in the name of the Recipient.

A4.2 Limitation on Payment of Funds. Despite section A4.1:

- (a) the Province is not obligated to provide any Funds to the Recipient until the Recipient provides the certificates of insurance or other proof required pursuant to section A10.2 ;
- (b) the Province may adjust the amount of Funds it provides to the Recipient for any Funding Year based upon the Province’s assessment of the information the Recipient provides to the Province pursuant to section A7.2.

A4.3 Use of Funds and Carry Out the Project. The Recipient will do all of the following:

- (a) carry out the Project in accordance with the Agreement;
- (b) use the Funds only for the purpose of carrying out the Project;
- (c) spend the Funds only in accordance with the maximum funds set out in Schedule B.”;
- (d) not use the Funds to cover any cost that has been or will be funded or reimbursed by any other funding program or source. .

A4.4 Interest-Bearing Account. If the Province provides Funds before the Recipient’s immediate need for the Funds, the Recipient will place the Funds in an interest-bearing account in the name of the Recipient at a Canadian financial institution.

A4.5 Interest. If the Recipient earns any interest on the Funds, the Province may do either or both of the following:

- (a) deduct an amount equal to the interest from any further instalments of Funds;
- (b) demand from the Recipient the payment of an amount equal to the

interest.

A4.6 Rebates, Credits, and Refunds. The Province will calculate Funds based on the actual costs to the Recipient to carry out the Project, less any costs (including taxes) for which the Recipient has received, will receive, or is eligible to receive, a rebate, credit, or refund.

A5.0 RECIPIENT'S ACQUISITION OF GOODS OR SERVICES, AND DISPOSAL OF ASSETS

A5.1 Acquisition. If the Recipient acquires goods, services, or both with the Funds, it will do so through a process that promotes the best value for money.

A5.2 Disposal. The Recipient will not, without the Province's prior consent, sell, lease, or otherwise dispose off any asset purchased or created with the Funds or for which the Funds were provided.

A6.0 CONFLICT OF INTEREST

A6.1 Conflict of Interest Includes. For the purposes of Article A6.0, a conflict of interest includes any circumstances where:

- (a) the Recipient; or
- (b) any person who has the capacity to influence the Recipient's decisions,

has outside commitments, relationships, or financial interests that could, or could be seen by a reasonable person to, interfere with the Recipient's objective, unbiased, and impartial judgment relating to the Project, the use of the Funds, or both.

A6.2 No Conflict of Interest. The Recipient will carry out the Project and use the Funds without an actual, potential, or perceived conflict of interest unless:

- (a) the Recipient:
 - (i) provides Notice to the Province disclosing the details of the actual, potential, or perceived conflict of interest; and
 - (ii) requests the consent of the Province to carry out the Project with an actual, potential, or perceived conflict of interest;
- (b) the Province provides its consent to the Recipient carrying out the Project with an actual, potential, or perceived conflict of interest; and
- (c) the Recipient complies with any terms and conditions the Province may

prescribe in its consent.

A7.0 REPORTS, ACCOUNTING, AND REVIEW

A7.1 Province Includes. For the purposes of sections A7.4, A7.5 and A7.6, “Province” includes any auditor or representative the Province may identify.

A7.2 Preparation and Submission. The Recipient will:

- (a) submit to the Province at the address set out in Schedule “B”:
 - (i) all Reports in accordance with the timelines and content requirements set out in Schedule “F”;
 - (ii) any other reports in accordance with any timelines and content requirements the Province may specify from time to time;
- (b) ensure that all Reports and other reports are:
 - (i) completed to the satisfaction of the Province; and
 - (i) signed by an authorized signing officer of the Recipient.

A7.3 Record Maintenance. The Recipient will keep and maintain for a period of seven years from their creation:

- (a) all financial records (including invoices and evidence of payment) relating to the Funds or otherwise to the Project in a manner consistent with either international financial reporting standards or generally accepted accounting principles or any comparable accounting standards that apply to the Recipient; and
- (b) all non-financial records and documents relating to the Funds or otherwise to the Project.

A7.4 Records Review. The Province may, at its own expense, upon twenty-four hours’ Notice to the Recipient and during normal business hours enter upon the Recipient’s premises to conduct an audit or investigation of the Recipient regarding the Recipient’s compliance with the Agreement, including assessing any of the following:

- (a) the truth of any of the Recipient’s representations and warranties;
- (b) the progress of the Project;
- (c) the Recipient’s allocation and expenditure of the Funds.

A7.5 Inspection and Removal. For the purposes of any Records Review, the Province may take one or both of the following actions:

- (a) inspect and copy any records and documents referred to in section A7.3;
- (b) remove any copies the Province makes pursuant to section A7.5(a).

A7.6 Cooperation. To assist the Province in respect of its rights provided for in section A7.5, the Recipient will cooperate with the Province by:

- (a) ensuring that the Province has access to the records and documents wherever they are located;
- (b) assisting the Province to copy records and documents;
- (c) providing to the Province, in the form the Province specifies, any information the Province identifies; and
- (d) carrying out any other activities the Province requests.

A7.7 No Control of Records. No provision of the Agreement will be construed to give the Province any control whatsoever over any of the Recipient's records.

A7.8 Auditor General. The Province's rights under Article A7.0 are in addition to any rights provided to the Auditor General pursuant to section 9.1 of the *Auditor General Act* (Ontario).

A8.0 COMMUNICATIONS REQUIREMENTS

A8.1 Acknowledge Support. Unless the Province directs the Recipient to do otherwise, the Recipient will in each of its Project-related publications, whether written, oral, or visual:

- (a) acknowledge the support of the Province for the Project;
- (b) ensure that any acknowledgement is in a form and manner as the Province directs; and
- (c) indicate that the views expressed in the publication are the views of the Recipient and do not necessarily reflect those of the Province.

A9.0 INDEMNITY

A9.1 Indemnify. The Recipient will indemnify and hold harmless the Indemnified Parties from and against any Loss and any Proceeding, unless solely caused by the gross negligence or wilful misconduct of the Indemnified Parties.

A10.0 INSURANCE

A10.1 Insurance. The Recipient represents, warrants, and covenants that it has, and will maintain, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person carrying out a project similar to the Project would maintain, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury, and property damage, to an inclusive limit of not less than the amount set out in Schedule “B” per occurrence, which commercial general liability insurance policy will include the following:

- (a) the Indemnified Parties as additional insureds with respect to liability arising in the course of performance of the Recipient’s obligations under, or otherwise in connection with, the Agreement;
- (b) a cross-liability clause;
- (c) contractual liability coverage; and
- (d) at least 30 days’ written notice of cancellation.

A10.2 Proof of Insurance. The Recipient will:

- (a) provide to the Province, either:
 - (i) certificates of insurance that confirm the insurance coverage required by section A10.1; or
 - (ii) other proof that confirms the insurance coverage required by section A10.1; and
- (b) in the event of a Proceeding, and upon the Province’s request, the Recipient will provide to the Province a copy of any of the Recipient’s insurance policies that relate to the Project or otherwise to the Agreement, or both.

A10.3 Subcontractor insurance. The Recipient will ensure that any subcontractors retained to perform any part or parts of the Project will obtain and maintain all the necessary and appropriate insurance that a prudent person in the business of the subcontractor would obtain and maintain.

A11.0 TERMINATION ON NOTICE

A11.1 Termination on Notice. The Province may terminate the Agreement at any

time without liability, penalty, or costs upon giving 30 days' Notice to the Recipient.

A11.2 Consequences of Termination on Notice by the Province. If the Province terminates the Agreement pursuant to section A11.1, the Province may take one or more of the following actions:

- (a) cancel further instalments of Funds;
- (b) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient; and
- (c) determine the reasonable costs for the Recipient to wind down the Project, and do either or both of the following:
 - (i) permit the Recipient to offset such costs against the amount the Recipient owes pursuant to section A11.2(b); and
 - (ii) subject to section A4.1(a), provide Funds to the Recipient to cover such costs.

A12.0 EVENT OF DEFAULT, CORRECTIVE ACTION, AND TERMINATION FOR DEFAULT

A12.1 Events of Default. Each of the following events will constitute an Event of Default:

- (a) in the opinion of the Province, the Recipient breaches any representation, warranty, covenant, or other term of the Agreement, including failing to do any of the following in accordance with the terms and conditions of the Agreement:
 - (i) carry out the Project;
 - (ii) use or spend Funds; or
 - (iii) provide, in accordance with section A7.2, Reports or such other reports as the Province may have requested pursuant to section A7.2(a)(ii);
- (b) the Recipient's operations, its financial condition, its organizational structure or its control changes such that it no longer meets one or more of the eligibility requirements of the program under which the Province provides the Funds;
- (c) the Recipient makes an assignment, proposal, compromise, or arrangement for the benefit of creditors, or a creditor makes an application for an order adjudging the Recipient bankrupt, or applies for the appointment of a receiver;

- (d) the Recipient ceases to operate.

A12.2 Consequences of Events of Default and Corrective Action. If an Event of Default occurs, the Province may, at any time, take one or more of the following actions:

- (a) initiate any action the Province considers necessary in order to facilitate the successful continuation or completion of the Project;
- (b) provide the Recipient with an opportunity to remedy the Event of Default;
- (c) suspend the payment of Funds for such period as the Province determines appropriate;
- (d) reduce the amount of the Funds;
- (e) cancel further instalments of Funds;
- (f) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient;
- (g) demand from the Recipient the payment of an amount equal to any Funds the Recipient used, but did not use in accordance with the Agreement;
- (h) demand from the Recipient the payment of an amount equal to any Funds the Province provided to the Recipient;
- (i) demand from the Recipient the payment of an amount equal to the costs the Province incurred or incurs to enforce its rights under the Agreement, including the costs of any Records Review and the costs it incurs to collect any amounts the Recipient owes to the Province; and
- (j) upon giving Notice to the Recipient, terminate the Agreement at any time, including immediately, without liability, penalty or costs to the Province.

A12.3 Opportunity to Remedy. If, pursuant to section A12.2(b), the Province provides the Recipient with an opportunity to remedy the Event of Default, the Province will give Notice to the Recipient of:

- (a) the particulars of the Event of Default; and
- (b) the Notice Period.

A12.4 Recipient not Remediating. If the Province provides the Recipient with an opportunity to remedy the Event of Default pursuant to section A12.2(b), and:

- (a) the Recipient does not remedy the Event of Default within the Notice Period;
- (b) it becomes apparent to the Province that the Recipient cannot completely remedy the Event of Default within the Notice Period; or
- (c) the Recipient is not proceeding to remedy the Event of Default in a way that is satisfactory to the Province,

the Province may extend the Notice Period or initiate any one or more of the actions provided for in sections A12.2(a), (c), (d), (e), (f), (g), (h), (i) and (j).

A12.5 When Termination Effective. Termination under Article A12.0 will take effect as provided for in the Notice.

A13.0 FUNDS AT THE END OF A FUNDING YEAR

A13.1 Funds at the End of a Funding Year. Without limiting any rights of the Province under Article A12.0, if, by the end of a Funding Year, the Recipient has not spent all of the Funds allocated for that Funding Year as provided for in the maximum funds set out in Schedule B.”, the Province may take one or both of the following actions:

- (a) demand from the Recipient payment of the unspent Funds;
- (b) adjust the amount of any further instalments of Funds accordingly.

A14.0 FUNDS UPON EXPIRY

A14.1 Funds Upon Expiry. Upon expiry of the Agreement, the Recipient will pay to the Province any Funds remaining in its possession, under its control, or both.

A15.0 DEBT DUE AND PAYMENT

A15.1 Payment of Overpayment. If at any time the Province provides Funds in excess of the amount to which the Recipient is entitled under the Agreement, the Province may:

- (a) deduct an amount equal to the excess Funds from any further instalments of Funds; or
- (b) demand that the Recipient pay to the Province an amount equal to the excess Funds.

A15.2 Debt Due. If, pursuant to the Agreement:

- (a) the Province demands from the Recipient the payment of any Funds, an amount equal to any Funds or any other amounts owing under the Agreement; or
- (b) the Recipient owes to the Province any Funds, an amount equal to any Funds or any other amounts owing under the Agreement, whether or not the Province has demanded their payment,

such amounts will be deemed to be debts due and owing to the Province by the Recipient, and the Recipient will pay the amounts to the Province immediately, unless the Province directs otherwise.

A15.3 Interest Rate. The Province may charge the Recipient interest on any money owing to the Province by the Recipient under the Agreement at the then current interest rate charged by the Province of Ontario on accounts receivable.

A15.4 Payment of Money to Province. The Recipient will pay any money owing to the Province by cheque payable to the “Ontario Minister of Finance” and delivered to the Province at the address set out in Schedule “B”.

A15.5 Fails to Pay. Without limiting the application of section 43 of the *Financial Administration Act* (Ontario), if the Recipient fails to pay any amount owing under the Agreement, His Majesty the King in right of Ontario may deduct any unpaid amount from any money payable to the Recipient by His Majesty the King in right of Ontario.

A16.0 NOTICE

A16.1 Notice in Writing and Addressed. Notice will be:

- (a) in writing;
- (b) delivered by email, postage-prepaid mail, personal delivery, or courier; and
- (c) addressed to the Province or the Recipient as set out in Schedule “B”, or as either Party later designates to the other by Notice.

A16.2 Notice Given. Notice will be deemed to have been given:

- (a) in the case of postage-prepaid mail, five Business Days after the Notice is mailed; or
- (b) in the case of email, personal delivery or courier on the date on which

the Notice is delivered.

A16.3 Postal Disruption. Despite section A16.2(a), in the event of a postal disruption:

- (a) Notice by postage-prepaid mail will not be deemed to be given; and
- (b) the Party giving Notice will give Notice by email, personal delivery, or courier.

A17.0 CONSENT BY PROVINCE AND COMPLIANCE BY RECIPIENT

A17.1 Consent. When the Province provides its consent pursuant to the Agreement:

- (a) it will do so by Notice;
- (b) it may attach any terms and conditions to the consent; and
- (c) the Recipient may rely on the consent only if the Recipient complies with any terms and conditions the Province may have attached to the consent.

A18.0 SEVERABILITY OF PROVISIONS

A18.1 Invalidity or Unenforceability of Any Provision. The invalidity or unenforceability of any provision of the Agreement will not affect the validity or enforceability of any other provision of the Agreement.

A19.0 WAIVER

A19.1 Condonation not a waiver. Failure or delay by the either Party to exercise any of its rights, powers or remedies under the Agreement will not constitute a waiver of those rights, powers or remedies and the obligations of the Parties with respect to such rights, powers or remedies will continue in full force and effect.

A19.2 Waiver. Either Party may waive any of its rights, powers or remedies under the Agreement by providing Notice to the other Party. A waiver will apply only to the specific rights, powers or remedies identified in the Notice and the Party providing the waiver may attach terms and conditions to the waiver.

A20.0 INDEPENDENT PARTIES

A20.1 Parties Independent. The Recipient is not an agent, joint venturer, partner, or employee of the Province, and the Recipient will not represent itself in any way that might be taken by a reasonable person to suggest that it is or take any

actions that could establish or imply such a relationship.

A21.0 ASSIGNMENT OF AGREEMENT OR FUNDS

A21.1 No Assignment. The Recipient will not, without the prior written consent of the Province, assign any of its rights or obligations under the Agreement.

A21.2 Agreement Binding. All rights and obligations contained in the Agreement will extend to and be binding on:

- (a) the Recipient's heirs, executors, administrators, successors, and permitted assigns; and
- (b) the successors to His Majesty the King in right of Ontario.

A22.0 GOVERNING LAW

A22.1 Governing Law. The Agreement and the rights, obligations, and relations of the Parties will be governed by and construed in accordance with the laws of the Province of Ontario and the applicable federal laws of Canada. Any actions or proceedings arising in connection with the Agreement will be conducted in the courts of Ontario, which will have exclusive jurisdiction over such proceedings.

A23.0 FURTHER ASSURANCES

A23.1 Agreement into Effect. The Recipient will:

- (a) provide such further assurances as the Province may request from time to time with respect to any matter to which the Agreement pertains; and
- (b) do or cause to be done all acts or things necessary to implement and carry into effect the terms and conditions of the Agreement to their full extent.

A24.0 JOINT AND SEVERAL LIABILITY

A24.1 Joint and Several Liability. Where the Recipient comprises more than one entity, each entity will be jointly and severally liable to the Province for the fulfillment of the obligations of the Recipient under the Agreement.

A25.0 RIGHTS AND REMEDIES CUMULATIVE

A25.1 Rights and Remedies Cumulative. The rights and remedies of the Province under the Agreement are cumulative and are in addition to, and not in substitution for, any of its rights and remedies provided by law or in equity.

A26.0 FAILURE TO COMPLY WITH OTHER AGREEMENTS

A26.1 Other Agreements. If the Recipient:

- (a) has failed to comply with any term, condition, or obligation under any other agreement with His Majesty the King in right of Ontario or one of His agencies (a “Failure”);
- (b) has been provided with notice of such Failure in accordance with the requirements of such other agreement;
- (c) has, if applicable, failed to rectify such Failure in accordance with the requirements of such other agreement; and
- (d) such Failure is continuing,

the Province may suspend the payment of Funds for such period as the Province determines appropriate.

A27.0 SURVIVAL

A27.1 Survival. The following Articles and sections, and all applicable cross-referenced Articles, sections and schedules, will continue in full force and effect for a period of seven years from the date of expiry or termination of the Agreement: Article 1.0, Article 2.0, Article A1.0 and any other applicable definitions, section A2.1(a), sections A4.4, A4.5, A4.6, section A5.2, section A7.1, section A7.2 (to the extent that the Recipient has not provided the Reports or other reports as the Province may have requested and to the satisfaction of the Province), sections A7.3, A7.4, A7.5, A7.6, A7.7, A7.8, Article A8.0, Article A9.0, section A11.2, section A12.1, sections A12.2(d), (e), (f), (g), (h), (i) and (j), Article A13.0, Article A14.0, Article A15.0, Article A16.0, Article A18.0, section A21.2, Article A22.0, Article A24.0, Article A25.0 and Article A27.0.

A28.0 ELECTRONIC SIGNATURE

A28.1 Electronic Signature. The Province and the Recipient agree that the Agreement may be validly executed electronically, and that their respective electronic signature is the legal equivalent of a manual signature. An electronic signature of an authorized signing representative may be evidenced by (i) a manual signature, (ii) a digital signature including the name of the authorized signing representative in the respective signature line of the Agreement, (iii) an image of a manual signature, (iv) an Adobe signature, or (v) any other digital signature with the prior written consent of both Parties, placed in the respective signature line of the

Agreement and the Agreement delivered by electronic means to the other Party, including by email.

END OF GENERAL TERMS AND CONDITIONS

SCHEDULE "B"
PROJECT SPECIFIC INFORMATION

Maximum Funds	\$38,000
Program Title	Pothole Prevention and Repair Program
Expiry Date	June 30, 2026
Insurance	\$ 5,000,000
Contact information for the purposes of Notice to the Province	Position: James Flanders, Team Lead, Special Highway Operations Initiatives Highway Operations Management Branch, Operations Division Address: 2 nd Floor 301 St. Paul Street St. Catharines, Ontario L2R 7R4 Email: PPRP@ontario.ca
Contact information for the purposes of Notice to the Recipient	Position: Address: Fax: Email:
Contact information for the senior financial person in the Recipient organization (e.g., CFO, CAO) – to respond as required to requests from the Province related to the Agreement	Position: Address: Fax: Email:

Additional Provisions:

None

SCHEDULE “C” PROJECT DESCRIPTION AND TIMELINES

C1.0 PROJECT DESCRIPTION

C1.1 Project Details. The Project will use the pothole prevention and repair measures set out in section C1.2, C1.3 and C1.4 on road(s) under the jurisdiction of the Recipient. The Project will deploy one or a combination of the methods set out in this Schedule “C”.

C1.2 Pothole Prevention Strategies

- (a) Rout and Seal, means routing, cleaning and sealing cracks using hot poured rubberized asphalt sealant compound as per OPSS MUNI 341.
- (b) Microsurfacing means applying a thin lift of polymer modified asphalt emulsion mix to distressed pavement.as per OPSS MUNI 336.
- (c) Slurry Seal means applying a homogeneous mixture of emulsified asphalt, fine aggregates, water, mineral filler, and, if required, additive in a cold fluid state on a prepared bituminous surface as per OPSS.MUNI 337.
- (d) Single Surface Treatment means a single application of bituminous binder followed by a single application of Class 1, Class 2, Class 3, Class 4, Class 5, or Class 6 aggregate as per OPSS.MUNI 304
- (e) Double Chip Seal means two successive single chip seals with different aggregate gradations as per OPSS.MUNI 303.and
- (f) Granular In-Fill and Grading, Drainage and Stabilization of Unpaved Roadways means surfaces that are typically existing granular but may include sub grade soil surfaces as per OPSS.MUNI 301.

C1.3 Pothole Repair Strategies

- (a) Hot Mix Asphalt (HMA) Patching of Flexible Pavement means resurfacing localized areas of distressed pavement using Hot Mix Asphalt as per OPSS MUNI 310.
- (b) Scarification and Grading of Unpaved Roadways means uniform loosening of the roadway surface to remove damaged areas such as raveling and potholes as per OPSS.MUNI 301.
- (c) Concrete – Pavement and Joint Seal Repairs means sawcutting, cleaning and sealing or resealing cracks in concrete pavement and concrete base as per OPSS MUNI 369.

C1.4 Other

- (a) Project design works related to pothole preservation and repair works that will be completed between April 1, 2025 and March 31, 2026.

C2.0 PROJECT TIMELINES

C2.1 Project Timelines. The Recipient will begin the Project by April 1, 2025, and will achieve Substantial Performance of the Project by March 31, 2026.

SCHEDULE “D”

ELIGIBLE AND INELIGIBLE EXPENDITURES

D1.0 ELIGIBLE EXPENDITURES

D1.1 Eligible Expenditures. Subject to Article D2.0, Eligible Expenditures include the direct costs incurred and paid by the Recipient between April 1, 2025, and March 31, 2026 and that, in the opinion and at the sole discretion of the Province, are considered to have been properly and reasonably incurred and are necessary for the successful implementation of the Project, and include:

- (a) Purchase and delivery of materials required for the Project;
- (b) Project design related to preservation and repair works that will be completed between the period of April 1, 2025, and March 31, 2026;
- (c) Labour for contracted construction and repairs if used for Eligible Expenditures;
- (d) Recipient-owned equipment to be reimbursed at OPSS 127 Rates if used for Eligible Expenditures;
- (e) Updating Road Condition Reports if prepared by an external consultant;
- (f) Any other costs, as determined by the Province from time to time and at its sole discretion.

D1.2 Required Documentation. Eligible Expenditures must be documented through paid invoices or original receipts, or both, satisfactory to the Province.

D2.0 INELIGIBLE EXPENDITURES

D2.1 Ineligible Expenditures. Without limitation, the following costs, unless they have received the prior written approval of the Province, will be considered Ineligible Expenditures:

- (a) Costs not associated with the Project;
- (b) Costs incurred before April 1, 2025, or after March 31, 2026;
- (c) Costs associated with feasibility studies and design work that will not be completed between April 1, 2025 and March 31, 2026;
- (d) Any costs related to a project that has already received funding for eligible expenses from another funding source;
- (e) Administrative costs;
- (f) Audit and financial reporting costs;
- (g) Any other costs, as determined by the Province from time to time and at its sole discretion.

**SCHEDULE “E”
PAYMENT PLAN**

Project Milestones	Required Reports/ Documents	Date	Payment
# 1 TPA Dually Executed		January 30, 2026 to February 27, 2026	100% of Maximum Funds
# 2 Compliance Reporting	<ul style="list-style-type: none"> • As per F1.1 	January 30, 2026	
# 3 Final Reporting	<ul style="list-style-type: none"> • As per F2.1 	April 17, 2026	

SCHEDULE “F” REPORTING AND COMPLIANCE AUDIT

F1.0 DEFINITION

F1.1 Definition. In this Schedule “F”:

“**Generally Accepted Auditing Standards**” means Canadian Generally Accepted Auditing Standards as adopted by the Chartered Professional Accountants of Canada or the Public Sector Accounting Board applicable as of the date on which such a record is kept or required to be kept in accordance with such standards.

F2.0 REPORTS, DOCUMENTS AND SUBMISSION DATES

F2.1 Description and Submission Dates The Recipient will submit to the Province, at the email address pprp@ontario.ca, the Reports and other documents described as requested that are further described in Sub-schedule “F1” and section A.10.2 by their respective submission dates.

F3.0 COMPLIANCE AUDIT

F3.1 Compliance Audit. The Province may, at its sole discretion and within timelines set out by the Province, request that the Recipient carry out a Project compliance audit in accordance with Generally Accepted Auditing Standards and delivers the corresponding compliance audit report(s) within the timelines set out by the Province.

F3.2 Compliance Audit Requirements. If the Province requests a Project compliance audit pursuant to section F3.1, the Recipient will retain at the Recipient’s expense and within the timelines set out by the Province, an accredited external independent auditor(s) to carry out the audit and will deliver any compliance audit reports(s) from such audit to the province within seven Business Days of the Recipient’s receipt of the report.

F3.3 Compliance Audit Objectives. The key objectives of the compliance audit(s) are to:

- (a) determine whether Funds were expended for the purposes intended and with due regard to the economy, efficiency and effectiveness;
- (b) determine compliance with the Agreement;

- (c) ensure that the Project, Reports and other reports, and financial information are complete, timely, accurate, in accordance with the terms and conditions of the Agreement;
- (d) ensure that information and monitoring processes and systems are sufficient for the identification, capture, validation and monitoring of the service performance measures;
- (e) assess the overall management and administration of the Project;
- (f) provide recommendations for improvement or redress; and
- (g) ensure that prompt and timely corrective action is taken on audit findings.

SUB SCHEDULE “F1” PROJECT REPORTS

F1.0. COMPLIANCE REPORT

F1.1. The Recipient shall submit the following to the Province by January 30th, 2026:

- (a) a copy of the Recipient’s 2022 Asset Management Plan or current;
- (b) a copy of the Recipient’s most recent Pavement/Road Condition Reports;
- (c) a confirmation of submission of the Recipient’s 2024 Financial Information Return to Ministry of Municipal Affairs and Housing;
- (d) the number of pothole complaints received by the Recipient in the 2024 and 2025 calendar years, as available;
- (e) additional information requested by the Province.

F1.2.0 FINAL REPORT

F1.2.1 Description and Submission Date. The Recipient shall submit to the Province a description of the activities completed and certify the completion of the Project as per the Agreement. The reporting period for the Projects and information that pertains to them is April 1, 2025 to March 31, 2026. The deadline to submit required reporting is April 17, 2026.

The final report will include the following:

- (a) Quantitative data on road maintenance supported by the Program, that the Recipient carried out, including the number of kilometres maintained;
- (b) Project details of activities and/or materials related to the use of the Funds. Examples of accepted documentation include: invoices and payment certificates, post construction report, purchase and delivery of assets or supplies;
- (c) Other activities that achieved the Project’s objectives.

F1.2.2 Reporting Failure. The Province requires submission of the program reports to inform future development of the Program, ensure effective administration and monitor performance of the Program. Any failure by the Recipient to provide Reports to the Province as set out in this Agreement may result in an Event of Default by the Recipient under Section A12.1.



Council -Special Staff Report

To: Mayor Ferguson and Members of Council
Subject: Gravel Report - Reduction of Application Rates
Meeting: Council -Special - 05 Feb 2026
Department: Public Works
Staff Contact: Jamie Butler, Public Works Superintendent

Recommendation:

That Council direct Staff to tender the 2026 gravel application rates to be:

- 1) status quo of 188 tonne/km on sideroads and 250 tonne/km on concession roads or**
- 2) reduce the application rate to the reduced rate of 20 tonne/km.**

Background:

At the January 22, 2026 regular council meeting, Council requested a report be prepared noting the advantages and disadvantages of lowering the rate of gravel 20 tonne per km that is applied to our granular roads each spring.

Comments:

Our gravel roads lack an adequate structural base. they were built with clay from the ditches not having proper base aggregates. If we reduce the amount of maintenance gravel applied each spring, the deterioration will become evident within a few years.

Sideroads between concessions are 2.7 km in length. At the current application rate of 188 tonnes per kilometer, each sideroad received 507 tonnes of gravel. Reducing the rate by 20 tonnes / km would lower this to 453 tonnes per sideroad.

Concession roads between sideroads are 1.8 km in length. We currently apply gravel at 250 tonnes / km, for a total of 450 tonnes per concession block. Reducing this by 20 tonnes / km would bring the total down to 414 tonnes per concession road block.

After speaking with a gravel road specialist and a geologist that teach the Gravel Roads Course their feedback was:

Positives:

- Yearly cost savings on gravel

Negatives:

- It would lower the Load Bearing Capacity which will accelerate deterioration
- Less gravel means premature road deterioration (potholes, etc.) which will:
 - Increase operating costs - more fuel, etc.
 - Increase wear and tear on equipment and parts (more maintenance)
 - Have to replace equipment sooner - shorter service life

- Increase man hours
- Increase liability due to poorer road condition

In addition to these points, dedicating more time to road maintenance reduces the time available for other essential work such as culvert replacements, waterline upkeep and equipment / building maintenance and may require certain tasks to be contracted out.

Other options to consider vs limiting gravel applications:

1) use more dust control products to keep dust down as you reducing the structural compound of the road surface

Financial Considerations:

Reducing the application rate by 20 tonnes per kilometre would result in estimated gravel cost savings of \$43,178 in the north, \$20,046.20 in the south, and \$26,712 for dolomite. However, this reduction may lead to higher long term costs and increased liability risks due to declining road conditions.

If Council directs staff to proceed with lower application rates, consideration should be given to place approximately 50% of the achieved savings in reserves for road repairs or future capital road projects. The important thing to remember regarding the MMS and liability is that these gravel roads must continue to be patrolled per the frequency in the MMS and checked for potholes and other potentially hazardous conditions. Any observed deficiencies that meet the MMS criteria must be repaired within the timelines in the MMS.



Council Staff Report

To: Mayor Ferguson and Members of Council
Subject: 2026 Draft Budget Presentation
Meeting: Council -Special - 05 Feb 2026
Department: Treasury
Staff Contact: Stephen Ikert, Treasurer

Recommendation:

That Council consider the 2026 Draft General Operating & Capital Budgets and the Operating and Capital Water and Wastewater Budgets and make recommendations for changes (if any) and adopt the Budgets for implementation.

Background:

Why Budget?

- The Municipal Act requires Municipalities to prepare a balanced budget each year.
- The budget process assists in allocating the municipality's limited financial and human resources to provide services to our residents.
- A Municipality's primary source of revenue is property tax. The budget establishes trust with the public by demonstrating how tax dollars are being spent.
- Budgeting is the basis of prudent fiscal management. Comprehensive budgets take into account the financial impact of significant future events, which may influence future capital needs, revenue sources, and expense categories.
- Comparing and analyzing actual expenditures and revenues in relation to budget is an efficient and effective way to ensure that funds are being used/collected in accordance with Council direction and are appropriate and reasonable in the circumstances. Comparison also ensures managers are aware of variances and can modify their work plans accordingly.

Comments:

During our Preliminary Budget Discussions (December 11, 2025) there was a request that more be put into Reserves, if possible, and that a Budget with a 5% Tax Rate increase be prepared. Please see the attached 2026 Budget Presentation and Budget Details by Department.

Financial Considerations:

The General Operating & Capital Budgets determine the Municipal Tax Rate(s). The Operating & Capital Water and Wastewater Budgets determine the Water and Wastewater Rates.

ATTACHMENTS:

[Municipality of Brooke-Alvinston - 2026 Budget - Presentation](#)
[2026-Brooke-Alvinston-Budget-Details](#)

Municipality of Brooke- Alvinston

2026 Draft Budget Presentation

Stephen Ikert, Treasurer

February 5, 2026

Budgeting Overview

- *Overall Strategy*
 - *Budget Process*
 - *2026 Municipal Pressures*
-

Overall Strategy

- To maintain and, if possible, improve the Levels of Service provided to our residents.
- To provide those services in the most efficient and effective manner that contribute to our long-term goals and minimizes costs.
- To create and maintain a culture of continuous improvement and accountability.
- To respond to and plan for future infrastructure needs by increasing contributions to reserves for Capital Infrastructure.

Budget Process

When preparing the budget, staff carefully review a range of important factors to ensure responsible financial planning. These factors include:

- Reviewing Prior Year Expenditures - to identify trends, efficiencies, and areas of improvement.
- Detailed Budget Analysis - a line-by-line review of the operating budget to make informed decisions based on accurate and ongoing financial data.
- New Projects and Financial Impact - Assessing new initiatives and capital projects, including their impact on the tax levy and long-term financial sustainability.
- Priority Setting - distinguishing between essential and non-essential needs to ensure that resources are directed toward the most important municipal services and projects.
- Review Service Levels - to ensure that the Municipality maintains, or where needed, improves the level of service provided to residents.

2026 Municipal Pressures

Brooke-Alvinston faces several financial pressures for the 2026 Budget:

- The need to increase Reserves to meet future Infrastructure needs
- Mandatory Fire Regulations
- Increased Policing Costs
- Increased Insurance Costs
- A general increase in Operating Costs
- Aging Equipment and Infrastructure means it costs more to maintain them
- Major Road Rehabilitation of Churchill Line (Shared Road) planned for the next 5 years
- Major Rehabilitation of our Ice Surface

Property Assessment & Taxes

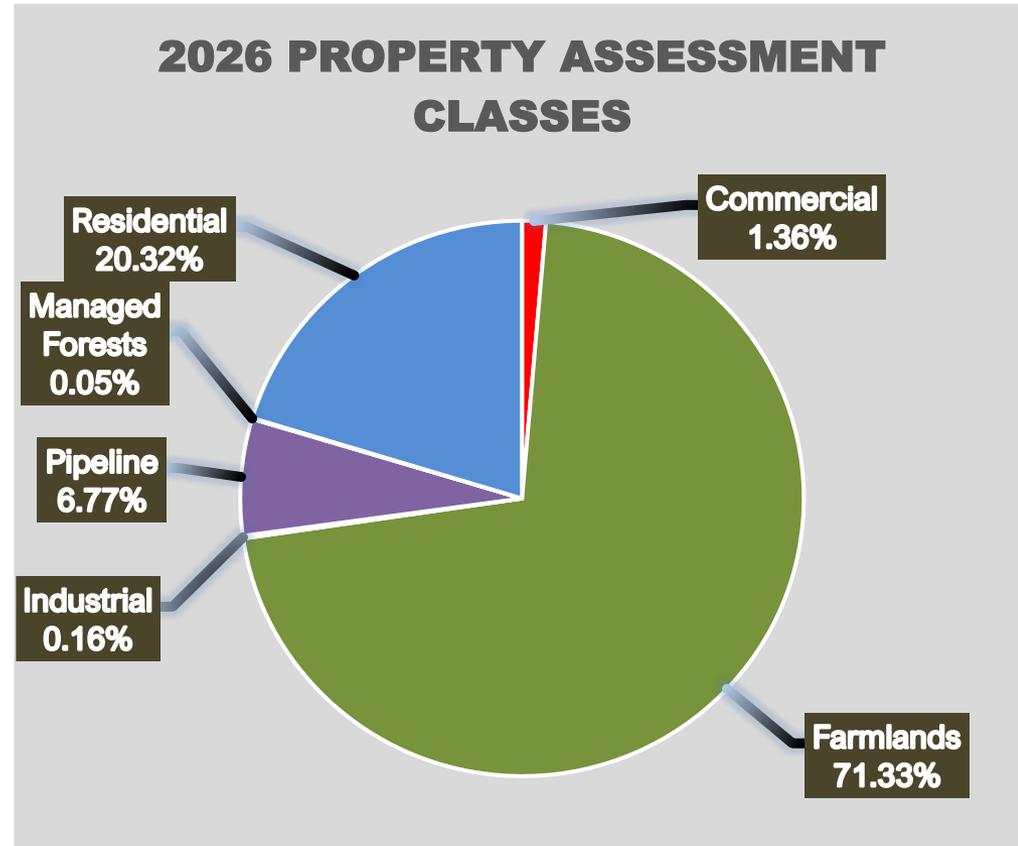
- *CVA – Continued Delay*
 - *2026 Property Assessment*
 - *Municipal Tax Revenue Impact*
 - *Levy Requirement*
 - *Tax Rate Impact*
-

CVA – Continued Delayed

- The Ontario government has continued to postpone the province-wide property assessment update while they review the entire taxation system.
- There is no indication of when this review will be complete.
- As a result, property assessments for the 2026 property tax years will continue to be based on fully phased-in January 1, 2016, current values.

2026 Property Assessment

- Farmland properties account for 71.33% of the property assessment.
- Residential properties account for 20.32% of the Township's property assessment.
- Pipeline properties represent 6.77% of the property assessment.
- Commercial properties represent 1.36% of the property assessment.
- Industrial properties are 0.16% of the property assessment.
- Managed Forest properties are 0.05% of the property assessment



Municipal Tax Revenue Impact

When considering a Tax Levy increase, it is important to recognize that:

1% Tax Levy Increase



**Revenue Increase =
\$37,158**

When considering a Tax Rate increase, it is important to recognize that:

1% Tax Rate Increase



**Revenue Increase =
\$37,858**

Levy Requirement

- The 2026 Draft Budget reflects a levy requirement of \$3,974,252, which provides additional levy revenue of \$258,429 compared to 2025.
- The levy requirements results in a Municipal Tax Rate increase of 4.98%.

- The increase in the Municipal Tax Rate will address the municipality's operational and capital needs.
- This tax increase approach allows the municipality to maintain essential services and infrastructure.

- A balance between current financial requirements and long-term growth is important for the community's overall well-being and future sustainability.
- By investing in both immediate needs and future planning with growth and strategic goals in mind, the municipality will create a more resilient and thriving environment for its residents.

How does a 4.98% Municipal Tax Rate Affect Ratepayers?

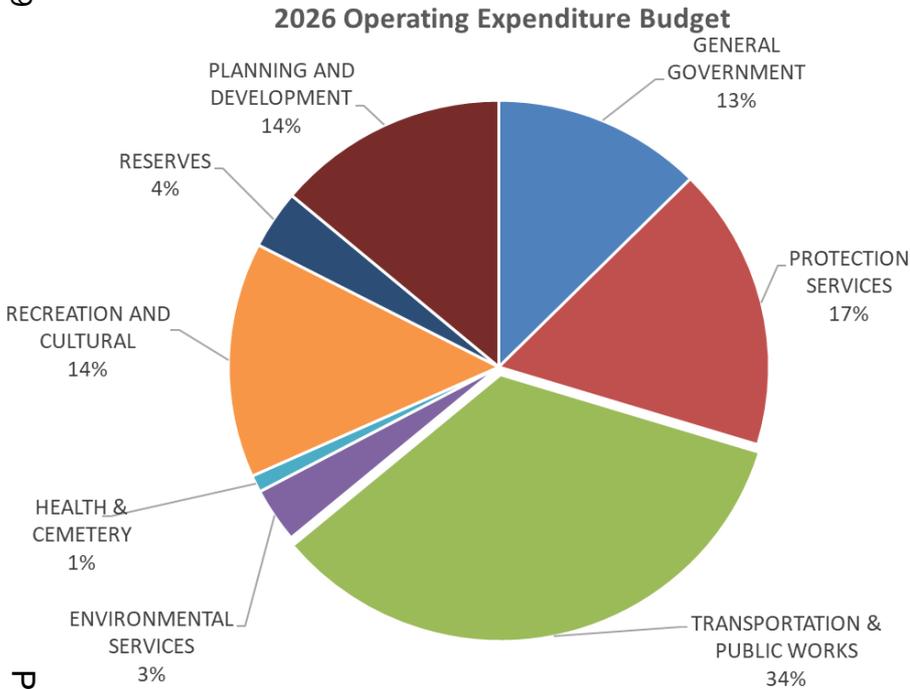
		Residential		
				
2026 Municipal Tax Rate Impacts	Assessment Value	\$ 100,000	\$ 250,000	\$ 400,000
	Annual Taxes	\$ 958	\$ 2,395	\$ 3,832
	Annual Increase	\$ 45	\$ 114	\$ 182
	Farmland			
				
	Assessment Value	\$ 500,000	\$ 1,000,000	\$ 2,500,000
Annual Taxes	\$ 1,083	\$ 2,165	\$ 5,413	
Annual Increase	\$ 51	\$ 103	\$ 257	

* Municipal Tax Rate Only. County and Education Rates are not included.

Operating Budget

- Overall Budgeted Operating Expenditures
- Operating Expenditures by Department - Detailed
- Overall Budgeted Operating Revenues
- Operating Revenues by Source - Detailed

Budgeted Operating Expenditures



OPERATING EXPENDITURES

	2026 BUDGET	2025 BUDGET	2025 PROJECTED	BUDGET VARIANCE
General Government	\$ 704,385	\$ 680,395	\$ 611,035	\$ 23,990
Protection Services	966,492	846,340	830,906	120,152
Transportation Services	1,925,847	1,989,336	1,786,264	(63,489)
Environmental Services	186,890	182,129	181,000	4,762
Health & Cemeteries	58,155	59,570	65,624	(1,415)
Recreation & Culture	803,265	734,260	733,288	69,005
Planning & Development	780,700	788,200	702,806	(7,500)
Reserves	200,000	5,000	13,000	195,000
TOTAL	<u>\$ 5,625,734</u>	<u>\$ 5,285,229</u>	<u>\$ 4,923,923</u>	<u>\$ 340,505</u>

2026 DRAFT OPERATING BUDGET - EXPENDITURES

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	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
GENERAL GOVERNMENT							
COUNCIL	70,450	67,810	(2,640)	76,200	5,750	8.16%	TAB 5
COUNCIL SUPPORT	205,025	189,853	(15,172)	233,650	28,625	13.96%	TAB 5
ADMINISTRATION	404,920	353,371	(51,549)	394,535	(10,385)	-2.56%	TAB 5
TOTAL	680,395	611,035	(69,360)	704,385	23,990	3.53%	

2026 General Government Budget Comments:

- General wage increases due to Cost of Living (COLA) increases
- Election costs for the 2026 municipal election
- Some cost savings in Administration due to reduced staff hours

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2026 DRAFT OPERATING BUDGET - EXPENDITURES

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PROTECTION SERVICES	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
FIRE - ALVINSTON	356,130	323,741	(32,389)	402,950	46,820	13.15%	TAB 6
FIRE - WATFORD	7,360	8,756	1,396	9,293	1,933	26.26%	TAB 6
POLICE	401,102	400,827	(275)	464,386	63,284	15.78%	TAB 7
CONSERVATION AUTHORITY	31,048	31,048	-	32,113	1,065	3.43%	TAB 8
INSPECTIONS & CONTROL	47,250	63,820	16,570	54,250	7,000	14.81%	TAB 9
EMERGENCY MEASURES	3,450	2,715	(736)	3,500	50	1.45%	TAB 9
TOTAL	846,340	830,906	(15,434)	966,492	120,152	14.20%	

2026 Protection Services Budget Comments:

- Firefighter wages up due to more training and COLA
- Firefighter vehicle and equipment inspection costs expected to be higher
- OPP Policing costs up significantly and planned transfer of Reserves for Cannabis monies to County Policing Group
- County costs for Building Inspections and enforcement continue to climb

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2026 DRAFT OPERATING BUDGET - EXPENDITURES

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TRANSPORTATION SERVICES	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
ROADS - MATERIALS & SERVICES	985,500	876,136	(109,364)	899,025	(86,475)	-8.77%	TAB 10
PUBLIC WORKS OVERHEAD	778,986	702,459	(76,527)	795,072	16,086	2.06%	TAB 10
VEHICLES & EQUIP	170,100	147,099	(23,001)	171,000	900	0.53%	TAB 10
SNOW REMOVAL	32,250	38,704	6,454	37,250	5,000	15.50%	TAB 10
STREET LIGHTS - ALVINSTON	14,000	15,324	1,324	15,000	1,000	7.14%	TAB 11
STREET LIGHTS - INWOOD	8,500	6,542	(1,958)	8,500	-	0.00%	TAB 11
TOTAL	1,989,336	1,786,264	(203,071)	1,925,847	(63,489)	-3.19%	

2026 Transportation Services budget Comments:

- Higher cold patching costs to repair failing road surfaces
- Lower gravel application year (no dolomite)
- Crushing cement this year
- Higher road culvert replacement costs
- Structural bridge engineering and repair costs
- Line painting costs this year
- General wage COLA increases
- Higher winter maintenance costs (salt and sand)

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2026 DRAFT OPERATING BUDGET - EXPENDITURES

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	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
ENVIRONMENTAL							
STORM SEWER	68,252	68,252	-	68,252	(0)	0.00%	TAB 14
WASTE COLLECTION/DISPOSAL	107,246	107,361	115	112,863	5,617	5.24%	TAB 16
RECYCLING	6,630	5,387	(1,243)	5,775	(855)	-12.90%	TAB 16
TOTAL	182,129	181,000	(1,128)	186,890	4,762	2.61%	
HEALTH/CEMETERIES							
HOSPITAL/CEMETERIES - DONATIONS	5,750	5,750	-	5,750	-	0.00%	TAB 17
CEMETERY OPERATIONS	53,820	59,874	6,054	52,405	(1,415)	-2.63%	TAB 17
TOTAL	59,570	65,624	6,054	58,155	(1,415)	-2.38%	

2026 Environmental budget Comments:

- Last year of storm sewer loan payment
- General inflationary cost increases in waste/recycling

2026 Health & Cemetery budget Comments:

- Same donations expected
- Cemetery operating costs expected to be lower; caretaker is now paid hourly

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2026 DRAFT OPERATING BUDGET - EXPENDITURES

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RECREATION AND CULTURAL	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
CANADA DAY	24,750	27,940	3,190	24,750	-	0.00%	TAB 20
COMMUNITY CENTER / RECREATION	682,280	679,799	(2,481)	749,015	66,735	9.78%	TAB 18
CONCESSION/VENDING	4,500	3,774	(726)	4,500	-	0.00%	TAB 18
INWOOD REC	8,460	8,477	17	9,140	680	8.04%	TAB 18
LIBRARY - ALVINSTON	8,830	8,462	(368)	10,220	1,390	15.74%	TAB 19
LIBRARY - INWOOD	5,440	4,836	(604)	5,640	200	3.68%	TAB 19
TOTAL	734,260	733,288	(972)	803,265	69,005	9.40%	

2026 Recreation and Culture Budget Comments:

- Increased labour and COLA increases
- Increased insurance costs
- Increased utility costs
- Increased repairs and maintenance costs
- General increase in library operating costs

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2026 DRAFT OPERATING BUDGET - EXPENDITURES

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	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
PLANNING AND DEVELOPMENT							
PLANNING & ZONING	32,700	7,518	(25,182)	22,700	(10,000)	-30.58%	TAB 21
COMMERCIAL INDUSTRIAL	13,750	11,258	(2,492)	9,250	(4,500)	-32.73%	TAB 22
POST OFFICE	48,000	30,617	(17,383)	40,000	(8,000)	-16.67%	TAB 23
AGRICULTURE & REFORESTATION	36,250	42,748	6,498	51,250	15,000	41.38%	TAB 24
MUNICIPAL DRAIN WORK	650,000	600,000	(50,000)	650,000	-	0.00%	TAB 24
TILE DRAIN LOANS	7,500	10,666	3,166	7,500	-	0.00%	TAB 24
TOTAL	788,200	702,806	(85,394)	780,700	(7,500)	-0.95%	

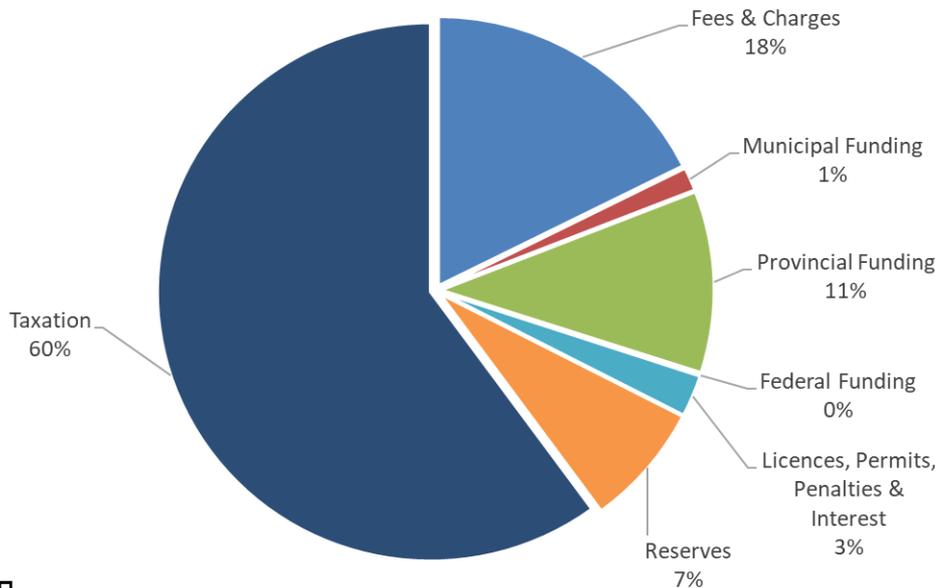
2026 Planning & Development Budget Comments:

- Cost for amending Zoning By-laws to be less than originally expected
- No provision made for downtown community improvement incentives
- Post office activity is down each year
- However, increased costs expected for Drainage Superintendent

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Budgeted Operating Revenues

2026 Operating Revenue Budget



OPERATING REVENUES

	2026 BUDGET	2025 BUDGET	2025 PROJECTED	BUDGET VARIANCE
Fees & Charges	\$ 993,175	\$ 939,290	\$1,101,891	\$ 53,885
Municipal Funding	79,051	71,206	87,620	7,845
Provincial Funding	613,200	630,200	608,944	(17,000)
Federal Funding	5,000	5,000	10,000	-
Licences, Permits, Pen. & Int.	140,380	134,505	184,091	5,875
Reserves	416,000	585,340	222,634	(169,340)
Taxation	<u>3,378,928</u>	<u>2,919,688</u>	<u>2,708,744</u>	<u>459,240</u>
TOTAL	<u>\$5,625,734</u>	<u>\$5,285,229</u>	<u>\$4,923,923</u>	<u>\$ 340,505</u>

2026 DRAFT OPERATING BUDGET – REVENUES

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FEES AND CHARGES	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
GENERAL GOVERNMENT	16,100	88,193	72,093	16,050	(50)	-0.31%	TAB 5
INSPECTIONS & CONTROL	47,500	65,341	17,841	51,750	4,250	8.95%	TAB 9
TRANSPORTATION	5,000	7,234	2,234	5,000	-	0.00%	TAB 10
WASTE COLLECTION & RECYCLING	-	584	584	-	-	0.00%	TAB 16
CEMETERY	53,820	72,711	18,891	52,405	(1,415)	-2.63%	TAB 17
COMMUNITY CENTER	276,400	364,616	88,216	337,500	61,100	22.11%	TAB 18
CONCESSION/VENDING	4,720	4,630	(90)	4,720	-	0.00%	TAB 18
CANADA DAY	19,750	17,940	(1,810)	19,750	-	0.00%	TAB 20
PLANNING FEES	10,500	16,719	6,219	10,500	-	0.00%	TAB 21
HANGING BASKETS	3,000	3,525	525	3,000	-	0.00%	TAB 22
POST OFFICE	60,000	44,734	(15,266)	50,000	(10,000)	-16.67%	TAB 23
MUNICIPAL DRAIN BILLINGS	435,000	405,000	(30,000)	435,000	-	0.00%	TAB 24
TILE DRAIN LOANS	7,500	10,666	3,166	7,500	-	0.00%	TAB 24
TOTAL	939,290	1,101,891	162,601	993,175	53,885	5.74%	

2026 Fees & Charges Budget Comments:

- Higher Building Permit revenue
- Higher Ice & room rentals
- Lower Post Office Sales
- Most other Fees and Charges expected to have little change

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2026 DRAFT OPERATING BUDGET - REVENUES

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	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
MUNICIPAL FUNDING							
BROOKE FIRE RESCUE	59,296	65,963	6,667	67,141	7,845	13.23%	TAB 6
COUNTY POLICING GRANT, etc.	11,910	11,910	-	11,910	-	0.00%	TAB 7
DONATIONS	-	9,746	9,746	-	-	0.00%	TAB 6
TOTAL	71,206	87,620	16,414	79,051	7,845	11.02%	
PROVINCIAL FUNDING							
OMRFA DRAIN SUPERINT GRANT	17,500	16,244	(1,256)	25,000	7,500	42.86%	TAB 24
OMAFRA - DRAIN SUBSIDY GRANT	215,000	195,000	(20,000)	215,000	-	0.00%	TAB 24
OMPF - GRANT	397,700	397,700	-	373,200	(24,500)	-6.16%	TAB 4
TOTAL	630,200	608,944	(21,256)	613,200	(17,000)	-2.70%	
FEDERAL FUNDING							
CANADA DAY	5,000	10,000	5,000	5,000	-	0.00%	TAB 20
TOTAL	5,000	10,000	5,000	5,000	-	0.00%	

2026 Municipal, Provincial & Federal Funding Budget Comments:

- Municipal funding up due to Fire Budget and related contributions from DE and SWM
- Provincial Funding down due to OMPF decrease
- Federal Funding – no change expected for Canada Day funding

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2026 DRAFT OPERATING BUDGET - REVENUES

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OTHER	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
LICENCES, PERMITS, RENTS	15,505	18,307	2,802	16,380	875	5.64%	TAB 4
FINES AND PENALTIES	55,000	83,849	28,849	70,000	15,000	27.27%	TAB 4
OTHER REVENUES	64,000	81,935	17,935	54,000	(10,000)	-15.63%	TAB 4
TOTAL	134,505	184,091	49,586	140,380	5,875	4.37%	
AREA RATING TAXATION							
ALVINSTON AREA RATING	49,688	55,064	5,376	36,851	(12,837)	-25.84%	TAB 3
INWOOD AREA RATING	13,381	13,404	23	13,032	(349)	-2.61%	TAB 3
TOTAL	63,069	68,468	5,399	49,883	(13,186)	-20.91%	
TAXATION							
ADJUSTMENTS/WRITE-OFFS	(25,000)	(19,076)	5,924	(25,000)	-	0.00%	TAB 4
SUPPLEMENTAL	25,000	116,095	91,095	25,000	-	0.00%	TAB 4
UTILITY TRANSMISSION	15,400	15,469	69	15,400	-	0.00%	TAB 4
TOTAL	15,400	112,488	97,088	15,400	-	0.00%	

2025/2026 Operating Revenue Comments:

- Fines & penalties continue upward trend
- Interest income expected to be lower due to rate drop

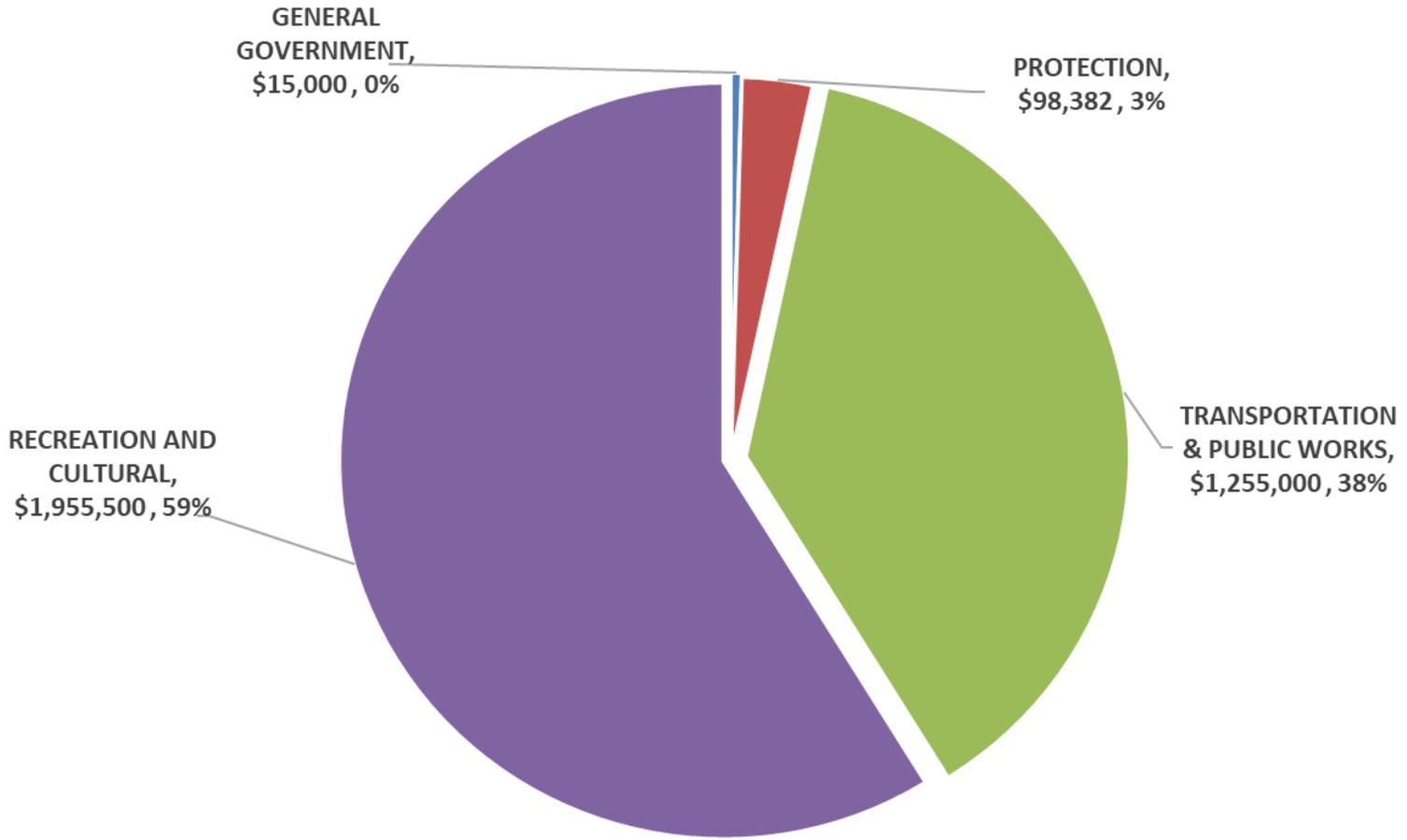
- Area Rating charges down due to 2025 supplemental
- No changes expected in provision for tax adjustments

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Capital Budget

- Budgeted Capital Expenditures – Overview
 - Budgeted Capital Expenditures– Comments
 - Budgeted Capital Revenues – Sources
 - Budgeted Capital Revenues – Comments
 - Budgeted Capital Expenditures - Details
-
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Budgeted Capital Expenditures



2026 DRAFT CAPITAL BUDGET - EXPENDITURES

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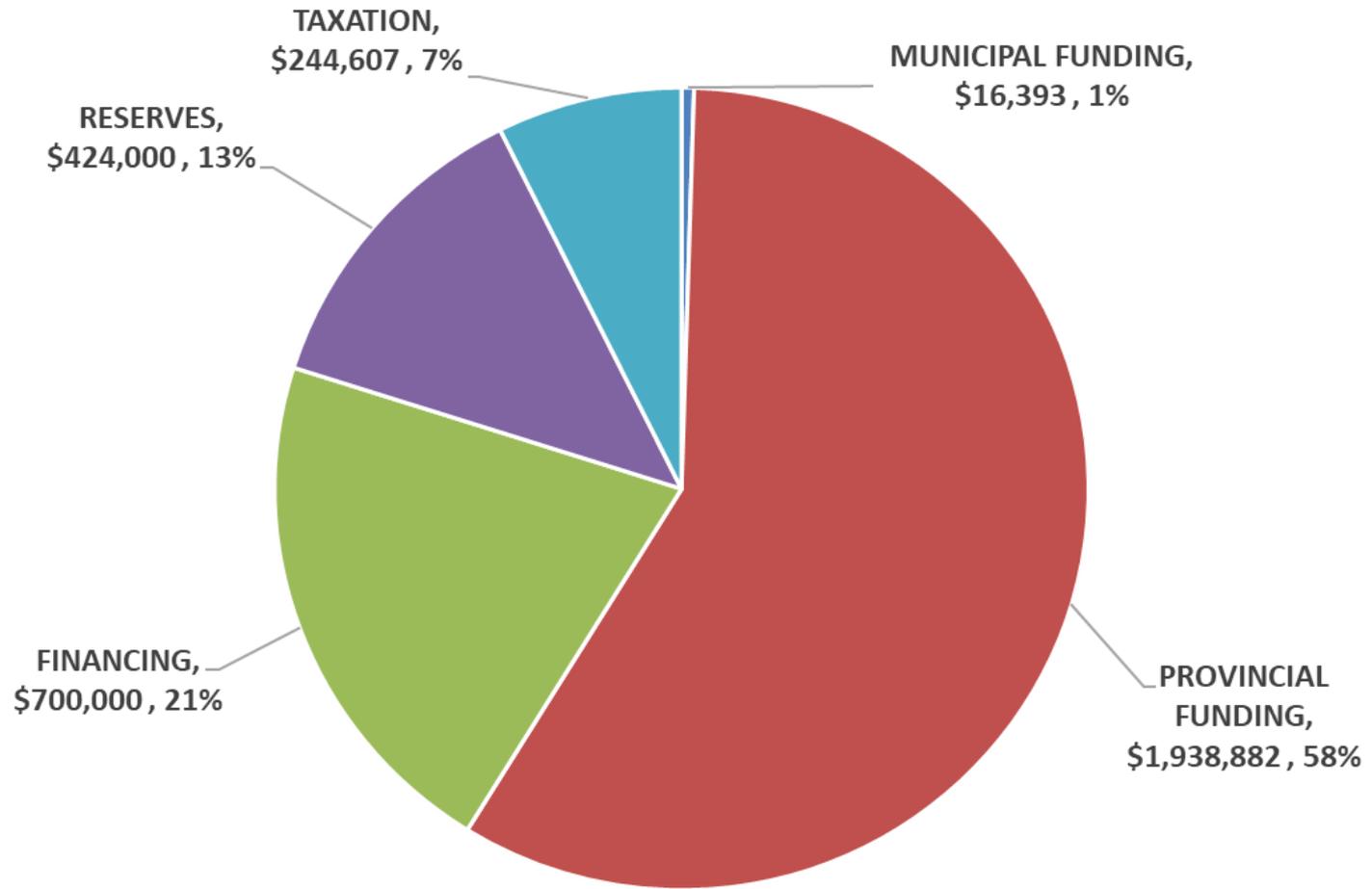
DEPARTMENT	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
GENERAL GOVERNMENT	110,000	96,299	(13,701)	15,000	(95,000)	-86.36%	TAB 5
PROTECTION SERVICES	128,500	103,285	(25,215)	98,382	(30,118)	-23.44%	TAB 6
TRANSPORTATION SERVICES	1,367,000	1,161,989	(205,011)	1,255,000	(112,000)	-8.19%	TAB 10
RECREATION AND CULTURAL	200,500	158,564	(41,936)	1,955,500	1,755,000	875.31%	TAB 18
HEALTH/CEMETERY	-	12,837	12,837	-	-	0.00%	TAB 17
TOTAL EXPENDITURES	1,806,000	1,532,973	(273,027)	3,323,882	1,517,882	84.05%	

2025/2026 Capital Expenditure Comments:

- Did not replace all computers as planned, will in 2026
- Some savings in Fire capital purchases in 2025
- 2025 culvert replacement came in under Engineer's estimate
- Churchill Line and in town paving planned for 2026
- Deferred Arena dehumidifier, will replace in 2026
- Ice surface to be replaced in 2026
- Cemetery replaced lawnmower in 2025 (not planned)

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Budgeted Capital Revenues



2026 DRAFT CAPITAL BUDGET - REVENUES

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	2025 BUDGET	2025 PROJECTED	OVER (UNDER)	2026 BUDGET	2026 VS 2025 BUDGET	2026 VS 2025 BUDGET %	BINDER REFERENCE
MUNICIPAL FUNDING							
BROOKE FIRE RESCUE	21,395	17,210	(4,185)	16,393	(5,002)	-23.38%	TAB 6
DONATIONS	-	35,500	35,500	-	-	0.00%	TAB 18
TOTAL	21,395	52,710	31,315	16,393	(5,002)	-23.38%	
ONTARIO FUNDING							
OCIF - GRANT	570,000	-	(570,000)	1,000,000	430,000	75.44%	TAB 10
ONTARIO - FIRE MARSHALL	-	7,227	7,227	13,882	13,882	0.00%	TAB 6
ONTARIO - ARENA	-	70,000	70,000	925,000	925,000	0.00%	TAB 18
TOTAL	570,000	77,227	(492,773)	1,938,882	1,368,882	240.15%	
TOTAL REVENUES	591,395	129,937	(461,458)	1,955,275	1,363,880	230.62%	

2025/2026 Capital Revenue Comments:

- Fire Revenues relate to contributions by DE and SWM
- Fire Marshall grants for cancer prevention/mitigation
- Donations received for Arena Improvements
- Arena Funding expected through the Community Sports & Recreation Infrastructure grant
- Did not use OCIF in 2025; to be used in 2026 for Churchill Line

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2026 DRAFT CAPITAL PROPOSALS - DETAIL BY DEPARTMENT

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DEPARTMENT	DESCRIPTION	AMOUNT	COMMENTS
GENERAL GOV'T	COMPUTERS & EQUIP	15,000	New Computers or other equipment
		15,000	
BROOKE FIRE	EQUIPMENT	13,882	Fire Protection Grant Equipment
	BUNKER GEAR	24,000	6 sets @ \$4000 each
	FURNITURE / INTERIOR	6,000	Media centre and storage
	BUILDING - Training	25,000	Training Facility - part 3
	BUILDING - Interior	7,500	Replace flooring, plumbing + electrical upgrades
	EQUIPMENT	12,000	Bumper mounted remote control nozzle on Tanker 2
	TRAINING EQUIPMENT	10,000	Forcible Entry Prop
		98,382	
PUBLIC WORKS	ROAD CONSTRUCTION	1,000,000	Churchill Line - 50% of year 1 costs
	ROAD CONSTRUCTION	220,000	Top Coat Railroad, Elm, Centre
	SIDEWALK CONSTRUCTION	20,000	Sidewalks
	TRACTOR	15,000	Yearly tractor upgrade
		1,255,000	
RECREATION & CULTURE	BUILDING	25,000	Replace Interior Doors
	FURNITURE	20,000	Replace aging tables/chairs
	EQUIPMENT	2,500	Hose and reel for ice making
	EQUIPMENT	20,000	Replace HWH add Showers
	BUILDING IMPROVEMENTS	1,850,000	Replace Ice Pad, Dehumidifier, etc
	EQUIPMENT	20,000	Replace Lawn mower
	LIBRARY	18,000	New flooring, etc
	1,955,500		
TOTAL CAPITAL - TAXATION BUDGET		3,323,882	

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Reserves

2026 BUDGETED RESERVE CONTRIBUTION/WITHDRAWAL PROPOSALS

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	2024 Actual <u>CLOSING</u>	-----2025 Budgeted-----		CLOSING	----- 2025 Projected -----		-----2026 Budgeted-----		CLOSING
		<u>Contributions</u>	<u>Withdrawals</u>		<u>Adjustments</u>		<u>Contributions</u>	<u>Withdrawals</u>	
RESERVES									
BUDGET SURPLUS	612,294		(585,340)	26,954	362,707	389,661	-	(381,000)	8,661
WORKING CAPITAL	870,000	-	-	870,000		870,000	-	-	870,000
ELECTION	10,000	5,000	-	15,000	-	15,000	-	(15,000)	-
GENERAL	475,000	-	-	475,000		475,000	-	-	475,000
MUNICIPAL BUILDING	40,000	-	(40,000)	-	-	-	-	-	-
BROOKE FIRE RESCUE	-	-	-	-	8,000	8,000	100,000	(8,000)	100,000
ROADS	440,000	-	(175,000)	265,000	-	265,000	100,000	-	365,000
COMMUNITY CENTER & PARKS	130,000	-	(125,000)	5,000	125,000	130,000	-	-	130,000
CANNABIS IMPLEMENTATION	20,000	-	-	20,000		20,000	-	(20,000)	-
ALVINSTON LIGHTING	5,000	-	-	5,000	-	5,000	-	-	5,000
TOTAL RESERVES	<u>2,602,294</u>	<u>5,000</u>	<u>(925,340)</u>	<u>1,681,954</u>	<u>495,707</u>	<u>2,177,661</u>	<u>200,000</u>	<u>(424,000)</u>	<u>1,953,661</u>
Deferred Revenue (Restricted Grants)									
Ontario Community Infrastructure Fund (OCIF)	342,208	379,074	(570,000)	151,282	570,000	721,282	386,419	(1,000,000)	107,702
Canada Community Benefit Fund (CCBF - formerly Gas Tax)	618	77,258	-	77,875	-	77,875	79,975	-	157,851
TOTAL DEFERRED REVENUE	<u>342,826</u>	<u>456,332</u>	<u>(570,000)</u>	<u>229,158</u>	<u>570,000</u>	<u>799,158</u>	<u>466,395</u>	<u>(1,000,000)</u>	<u>265,553</u>
GRAND TOTAL	<u>2,945,121</u>	<u>461,332</u>	<u>(1,495,340)</u>	<u>1,911,112</u>	<u>1,065,707</u>	<u>2,976,819</u>	<u>666,395</u>	<u>(1,424,000)</u>	<u>2,219,213</u>

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Water & Wastewater Operating & Capital Budgets

ALVINSTON SEWER SYSTEM - Operating Budget - SEE TAB 12

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	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUE				
SEWER BILLINGS	38,600.00	40,022.21	40,600.00	~20,000 m3 @ \$2.03/ m3
SEWER BILLING FLAT RATE	193,107.60	197,516.66	202,753.50	~85.55/bill *6 bills *395 users
SEWER CHARGES - OTHER	2,500.00	17,500.00	6,000.00	Bioxide Recoveries & Connections
TOTAL OPERATING REVENUE	<u>234,207.60</u>	<u>255,038.87</u>	<u>249,353.50</u>	
OPERATING EXPENDITURES				
ADMINISTRATION CHARGES PAYROLL	16,000.00	14,500.00	17,000.00	
L T DEBT CHGS - INTEREST	1,179.37	1,179.36	954.64	Actual per schedule until 2030
PHONE SERVICE	1,750.00	1,620.96	1,750.00	
POSTAGE AND COURIER	1,500.00	1,500.00	1,500.00	For mailing invoices
UTILITIES	29,000.00	22,862.92	27,500.00	
INSURANCE	10,300.00	9,208.43	10,500.00	Per Insurance allocation
BUILDING REPAIRS AND MAINTENANCE	2,500.00	236.20	2,500.00	
SCHOOL SEWER LINE WORK	5,000.00	-	5,000.00	Using bioxide again
OTHER	7,500.00	7,500.00	8,500.00	Water sys, hydro & water, etc. allocated
OPERATING & MTCE	35,000.00	38,748.64	35,000.00	R & M - Central Sanitation, Alum, callouts, etc.
CONTRACTED SERVICE - OCWA	96,397.50	96,397.47	98,132.66	OCWA contract - 75% of total
L T DEBT - PRINCIPAL	4,950.00	4,950.00	4,950.00	Actual per loan schedule until 2030
INTERNAL INWOOD TREATMENT SHARE	<u>(16,500.00)</u>	<u>(15,345.98)</u>	<u>(16,500.00)</u>	Inwood Sewer share of costs based on flows
TOTAL OPERATING EXPENDITURES	<u>194,576.87</u>	<u>183,358.00</u>	<u>196,787.30</u>	
NET OPERATING SURPLUS	<u>39,630.73</u>	<u>71,680.87</u>	<u>52,566.21</u>	Transferred to Reserves for Capital

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INWOOD SEWER SYSTEM - Operating Budget - SEE TAB 13

	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUES				
INWOOD SEWER CAPITAL	58,255.84	58,255.84	58,255.84	4 years to go (89 x 654.56)
INWOOD SEWER CONNECTION	1,000.00	1,075.98	1,000.00	4 years to go
SEWER BILLINGS	67,829.76	67,829.76	70,542.84	Estimate = 92 x \$766.77/property
TOTAL OPERATING REVENUES	<u>127,085.60</u>	<u>127,161.58</u>	<u>129,798.68</u>	
OPERATING EXPENDITURES				
L T DEBT CHGS - INTEREST	9,542.19	9,542.19	7,723.92	Per debt schedule until 2030
PHONE SERVICE	600.00	540.36	600.00	
UTILITIES	4,500.00	3,866.77	4,500.00	
INSURANCE	2,000.00	1,893.40	2,215.00	Per Insurance allocation
OPERATING & MTCE	5,000.00	553.88	5,000.00	clean out pump station, call outs, etc.
CONTRACTED SERVICE - OCWA	32,132.50	32,132.53	32,710.89	OCWA Contract -25% of total
W/O DEBT CHARGES	654.56	654.56	654.56	
L T DEBT - PRINCIPAL	40,050.00	40,050.00	40,050.00	Per debt schedule until 2030
INTERNAL TREATMENT SHARE	16,500.00	15,345.98	16,500.00	Share of Alvinston operating costs
TOTAL OPERATING EXPENDITURES	<u>110,979.25</u>	<u>104,579.67</u>	<u>109,954.37</u>	
NET OPERATING SURPLUS	<u>16,106.35</u>	<u>22,581.91</u>	<u>19,844.32</u>	Transferred to Reserves for Capital

WATER SYSTEM - Operating Budget - SEE TAB 15

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	<u>2025 Budget</u>	<u>2025 Projects</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUES				
WATER BILLINGS	96,000.00	103,985.13	98,400.00	30,000 m3 @ \$3.28/m3
WATER BILLING FLAT RATE	252,117.60	257,121.92	258,412.80	\$100.16 bimonthly * 6 billings * 430 users
WATER OTHER REVENUE	7,000.00	35,656.35	7,000.00	Connection charges
RENTAL INCOME	2,205.00	2,205.00	2,205.00	County Fire Radio Tower Rental
WATER TOWER	<u>10,000.00</u>	<u>8,328.37</u>	<u>10,000.00</u>	~1,880 m3 @ \$5.31/m3
TOTAL OPERATING REVENUES	<u>367,322.60</u>	<u>407,296.77</u>	<u>376,017.80</u>	
OPERATING EXPENDITURES				
ADMINISTRATION CHARGES PAYROLL	19,000.00	19,000.00	20,000.00	Allocated from Admin, etc.
L T DEBT CHGS - INTEREST	9,342.78	9,342.78	8,576.57	per loan schedules until 2035
PHONE/INTERNET SERVICES	600.00	540.36	600.00	
POSTAGE AND COURIER	1,750.00	1,750.00	1,850.00	Allocated for mailing bills & statements
UTILITIES	7,500.00	10,895.46	9,500.00	Heating in winter up
COMPUTER TECHNOLOGY & SUPPORT	1,500.00	1,172.28	1,500.00	
WATER PURCHASES	142,500.00	124,195.00	131,750.00	85,000 estimate @ 1.55 per m3
INSURANCE	13,280.00	12,912.79	14,325.00	Per Insurance allocation
BUILDING REPAIRS AND MAINTENANCE	1,500.00	521.13	1,500.00	
OTHER	(7,500.00)	(7,500.00)	(8,500.00)	To sewer - unmetered water/hydro usage & software
OPERATING & MTCE	25,000.00	31,387.21	25,000.00	Call outs, tests & repairs, meters, reading software, etc.
CONTRACTED SERVICE - OCWA	110,033.89	110,033.89	112,014.49	As per Agreement
L T DEBT - PRINCIPAL	29,975.28	29,975.28	30,741.49	from schedule until 2035
TOTAL OPERATING EXPENDITURES	<u>354,481.95</u>	<u>344,226.18</u>	<u>348,857.55</u>	
NET OPERATING SURPLUS	<u>12,840.65</u>	<u>63,070.59</u>	<u>27,160.25</u>	Transferred to Reserves for Capital

WATER AND WASTEWATER CAPITAL BUDGET

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
ALVINSTON WATER	EQUIPMENT	20,000	Chemical Pumps and Chlorine Analyser
ALVINSTON & INWOOD SEWER	COLLECTION LINES	80,000	Collection Line repairs
	PLANT EQUIPMENT	72,500	Fine Bubble Diffusers delayed until 2026
	EQUIPMENT	10,000	Generator Repairs
	PUMP STATIONS	<u>30,000</u>	Pump Station Repairs
TOTAL CAPITAL - WATER & SEWER BUDGET		<u>212,500</u>	

Water & Wastewater Reserve Funds

2026 BUDGETED WATER, WASTEWATER & STORMWATER RESERVE FUNDS

	2024 Actual			2025 Budgeted		2025 Projected		2026 Budgeted		
	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>	<u>Adjustments</u>	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>	
SEWER - Alvinston	68,591	119,631	(182,750)	5,472	105,575	111,047	92,566	(163,625)	39,988	
SEWER - Inwood	36,144	16,106	(32,250)	20,000	(6,013)	13,987	19,844	(28,875)	4,956	
WATER - Alvinston	291,320	12,841	(40,000)	264,161	50,230	314,391	27,160	(20,000)	321,551	
Alvinston General	98,800	20,000	(40,000)	78,800	7,259	86,059	20,000	(40,000)	66,059	
StormWater	-	-	-	-	-	-	40,000	-	40,000	
Total Reserve Funds	\$ 494,855	\$ 168,578	\$(295,000)	\$368,433	\$157,051	\$525,485	\$ 199,571	\$(252,500)	\$ 472,555	

Next Steps

- Questions?
- Comments and or Feedback?
- Changes?
- Council to Adopt Budgets

MUNICIPALITY OF BROOKE-ALVINSTON

2026 DRAFT BUDGET

DETAILED BY DEPARTMENT

2026 Budget Summary

COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS				CAPITAL				TOTAL BUDGET				2025 to 2026 BUDGET DIFF	
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)
GENERAL BUDGET EXPENDITURES														
GENERAL GOVERNMENT														
1 COUNCIL	70,450	67,810	(2,640)	76,200			-		70,450	67,810	(2,640)	76,200	5,750	
2 COUNCIL SUPPORT	205,025	189,853	(15,172)	233,650			-		205,025	189,853	(15,172)	233,650	28,625	
3 ADMINISTRATION	404,920	353,371	(51,549)	394,535	110,000	96,299	(13,701)	15,000	514,920	449,670	(65,250)	409,535	(105,385)	
	680,395	611,035	(69,360)	704,385	110,000	96,299	(13,701)	15,000	790,395	707,333	(83,062)	719,385	(71,010)	
PROTECTION														
4 FIRE - ALVINSTON	356,130	323,741	(32,389)	402,950	128,500	103,285	(25,215)	98,382	484,630	427,026	(57,604)	501,332	16,702	
5 FIRE - WATFORD	7,360	8,756	1,396	9,293			-		7,360	8,756	1,396	9,293	1,933	
6 POLICE	401,102	400,827	(275)	464,386			-		401,102	400,827	(275)	464,386	63,284	
7 CONSERVATION AUTHORITY	31,048	31,048	-	32,113			-		31,048	31,048	-	32,113	1,065	
8 INSPECTIONS & CONTROL	47,250	63,820	16,570	54,250			-		47,250	63,820	16,570	54,250	7,000	
9 EMERGENCY MEASURES	3,450	2,715	(736)	3,500			-		3,450	2,715	(736)	3,500	50	
	846,340	830,906	(15,434)	966,492	128,500	103,285	(25,215)	98,382	974,840	934,191	(40,649)	1,064,874	90,034	
TRANSPORTATION SERVICES														
10 ROADS - MATERIALS & SERVICES	985,500	876,136	(109,364)	899,025	737,500	549,575	(187,925)	1,240,000	1,723,000	1,425,711	(297,289)	2,139,025	416,025	
11 PUBLIC WORKS OVERHEAD	778,986	702,459	(76,527)	795,072	-	-	-	-	778,986	702,459	(76,527)	795,072	16,086	
12 VEHICLES & EQUIP	170,100	147,099	(23,001)	171,000	629,500	612,414	(17,086)	15,000	799,600	759,513	(40,087)	186,000	(613,600)	
13 SNOW REMOVAL	32,250	38,704	6,454	37,250	-	-	-	-	32,250	38,704	6,454	37,250	5,000	
14 STREET LIGHTS - ALVINSTON	14,000	15,324	1,324	15,000	-	-	-	-	14,000	15,324	1,324	15,000	1,000	
15 STREET LIGHTS - INWOOD	8,500	6,542	(1,958)	8,500	-	-	-	-	8,500	6,542	(1,958)	8,500	-	
	1,989,336	1,786,264	(203,071)	1,925,847	1,367,000	1,161,989	(205,011)	1,255,000	3,356,336	2,948,253	(408,082)	3,180,847	(175,489)	
ENVIRONMENTAL														
16 STORM SEWER	68,252	68,252	-	68,252					68,252	68,252	-	68,252	(0)	
17 WASTE COLLECTION/DISPOSAL	107,246	107,361	115	112,863	-	-	-	-	107,246	107,361	115	112,863	5,617	
18 RECYCLING	6,630	5,387	(1,243)	5,775	-	-	-	-	6,630	5,387	(1,243)	5,775	(855)	
	182,129	181,000	(1,128)	186,890	-	-	-	-	182,129	181,000	(1,128)	186,890	4,762	

2026 Budget Summary

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COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS				CAPITAL				TOTAL BUDGET				2025 to 2026 BUDGET DIFF	
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)
EXPENDITURES cont'd														
HEALTH														
19	HOSPITAL/CEMETERIES - DONATIONS	5,750	5,750	-	5,750			-		5,750	5,750	-	5,750	-
20	CEMETERY OPERATIONS	53,820	59,874	6,054	52,405	-	12,837	12,837	-	53,820	72,711	18,891	52,405	(1,415)
		59,570	65,624	6,054	58,155	-	12,837	12,837	-	59,570	78,461	18,891	58,155	(1,415)
RECREATION AND CULTURAL														
21	CANADA DAY	24,750	27,940	3,190	24,750	-	-	-	-	24,750	27,940	3,190	24,750	-
22	COMMUNITY CENTER / RECREATION	682,280	679,799	(2,481)	749,015	200,500	158,564	(41,936)	1,937,500	882,780	838,363	(44,417)	2,686,515	1,803,735
23	CC - CONCESSION/VENDING	4,500	3,774	(726)	4,500	-	-	-	-	4,500	3,774	(726)	4,500	-
24	INWOOD REC	8,460	8,477	17	9,140	-	-	-	-	8,460	8,477	17	9,140	680
25	LIBRARY - ALVINSTON	8,830	8,462	(368)	10,220	-	-	-	18,000	8,830	8,462	(368)	28,220	19,390
26	LIBRARY - INWOOD	5,440	4,836	(604)	5,640	-	-	-	-	5,440	4,836	(604)	5,640	200
		734,260	733,288	(972)	803,265	200,500	158,564	(41,936)	1,955,500	934,760	891,852	(42,908)	2,758,765	1,824,005
PLANNING AND DEVELOPMENT														
27	PLANNING & ZONING	32,700	7,518	(25,182)	22,700	-	-	-	-	32,700	7,518	(25,182)	22,700	(10,000)
28	COMMERCIAL INDUSTRIAL	13,750	11,258	(2,492)	9,250	-	-	-	-	13,750	11,258	(2,492)	9,250	(4,500)
29	POST OFFICE	48,000	30,617	(17,383)	40,000	-	-	-	-	48,000	30,617	(17,383)	40,000	(8,000)
30	AGRICULTURE & REFORESTATION	36,250	42,748	6,498	51,250	-	-	-	-	36,250	42,748	6,498	51,250	15,000
31	MUNICIPAL DRAIN WORK	650,000	600,000	(50,000)	650,000	-	-	-	-	650,000	600,000	(50,000)	650,000	-
32	TILE DRAIN LOANS	7,500	10,666	3,166	7,500	-	-	-	-	7,500	10,666	3,166	7,500	-
		788,200	702,806	(85,394)	780,700	-	-	-	-	788,200	702,806	(85,394)	780,700	(7,500)
OTHER/RESERVES														
33	RESERVES	5,000	13,000	8,000	200,000	-	-	-	-	5,000	13,000	8,000	200,000	195,000
34	RESERVE FUNDS		-	-	-	-	-	-	-	-	-	-	-	-
		5,000	13,000	8,000	200,000	-	-	-	-	5,000	13,000	8,000	200,000	195,000
35	TOTAL EXPENDITURES	5,285,229	4,923,923	(361,306)	5,625,734	1,806,000	1,532,973	(273,027)	3,323,882	7,091,229	6,456,896	(634,333)	8,949,616	1,858,387

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2026 Budget Summary

COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS				CAPITAL				TOTAL BUDGET				2025 to 2026 BUDGET DIFF	
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)
REVENUES														
FEES AND CHARGES														
36 GENERAL GOVERNMENT	16,100	88,193	72,093	16,050			-		16,100	88,193	72,093	16,050	(50)	
37 INSPECTIONS & CONTROL	47,500	65,341	17,841	51,750			-		47,500	65,341	17,841	51,750	4,250	
38 TRANSPORTATION	5,000	7,234	2,234	5,000			-		5,000	7,234	2,234	5,000	-	
39 WASTE COLLECTION & RECYCLING	-	584	584	-			-		-	584	584	-	-	
40 CEMETERY	53,820	72,711	18,891	52,405		-	-		53,820	72,711	18,891	52,405	(1,415)	
41 COMMUNITY CENTER - ALVINSTON	276,400	364,616	88,216	337,500			-		276,400	364,616	88,216	337,500	61,100	
42 CC - CONCESSION/VENDING	4,720	4,630	(90)	4,720			-		4,720	4,630	(90)	4,720	-	
43 CANADA DAY	19,750	17,940	(1,810)	19,750			-		19,750	17,940	(1,810)	19,750	-	
44 PLANNING FEES	10,500	16,719	6,219	10,500			-		10,500	16,719	6,219	10,500	-	
45 HANGING BASKETS	3,000	3,525	525	3,000			-		3,000	3,525	525	3,000	-	
46 POST OFFICE	60,000	44,734	(15,266)	50,000			-		60,000	44,734	(15,266)	50,000	(10,000)	
47 MUNICIPAL DRAIN BILLINGS	435,000	405,000	(30,000)	435,000			-		435,000	405,000	(30,000)	435,000	-	
48 TILE DRAIN LOANS	7,500	10,666	3,166	7,500			-		7,500	10,666	3,166	7,500	-	
	939,290	1,101,891	162,601	993,175	-	-	-	-	939,290	1,101,891	162,601	993,175	53,885	
MUNICIPAL														
49 BROOKE FIRE RESCUE	59,296	65,963	6,667	67,141	21,395	17,210	(4,185)	16,393	80,691	83,173	2,482	83,534	2,843	
51 COUNTY POLICING GRANT, etc.	11,910	11,910	-	11,910	-	-	-	-	11,910	11,910	-	11,910	-	
52 DONATIONS	-	9,746	9,746	-	-	35,500	35,500	-	-	45,246	45,246	-	-	
	71,206	87,620	16,414	79,051	21,395	52,710	31,315	16,393	92,601	140,330	47,729	95,444	2,843	
ONTARIO FUNDING														
53 OCIF - GRANT	-	-	-	-	570,000	-	(570,000)	1,000,000	570,000	-	(570,000)	1,000,000	430,000	
54 ONTARIO FIRE MARSHALLS	-	-	-	-	-	7,227	7,227	13,882	-	7,227	7,227	13,882	13,882	
55 PROVINCIAL - ARENA	-	-	-	-	-	70,000	70,000	925,000	-	70,000	70,000	925,000	925,000	
56 OMRFA DRAIN SUPERINTENDENT GRANT	17,500	16,244	(1,256)	25,000	-	-	-	-	17,500	16,244	(1,256)	25,000	7,500	
57 OMAFRA - DRAIN SUBSIDY GRANTS	215,000	195,000	(20,000)	215,000	-	-	-	-	215,000	195,000	(20,000)	215,000	-	
58 OMPF - GRANT	397,700	397,700	-	373,200	-	-	-	-	397,700	397,700	-	373,200	(24,500)	
	630,200	608,944	(21,256)	613,200	570,000	77,227	(492,773)	1,938,882	1,200,200	686,171	(514,029)	2,552,082	1,351,882	

2026 Budget Summary

COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS				CAPITAL				TOTAL BUDGET				2025 to 2026 BUDGET DIFF
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
REVENUES cont'd													
CANADA FUNDING													
59	FEDERAL - other			-		-	-	-		-	-	-	-
60	FEDERAL CCBF (formerly GAS TAX)					-	-	-		-	-	-	-
61	FEDERAL CANADA DAY	5,000	10,000	5,000	5,000			-		5,000	10,000	5,000	5,000
		5,000	10,000	5,000	5,000	-	-	-	-	5,000	10,000	5,000	5,000
OTHER													
62	LICENCES, PERMITS, RENTS	15,505	18,307	2,802	16,380			-		15,505	18,307	2,802	16,380
63	FINES AND PENALTIES-TAXES	55,000	83,849	28,849	70,000			-		55,000	83,849	28,849	70,000
64	OTHER REVENUES	64,000	81,935	17,935	54,000			-		64,000	81,935	17,935	54,000
													(10,000)
AREA RATINGS													
65	ALVINSTON AREA RATING	49,688	55,064	5,376	36,851			-		49,688	55,064	5,376	36,851
66	INWOOD AREA RATING	13,381	13,404	23	13,032			-		13,381	13,404	23	13,032
		63,069	68,468	5,399	49,883	-	-	-	-	63,069	68,468	5,399	49,883
													(13,186)
RESERVES/RESERVE FUNDS/FINANCING													
67	RESERVES	585,340	222,634	(362,707)	401,000	340,000	215,000	(125,000)	23,000	925,340	437,634	(487,707)	424,000
68	FINANCING			-		-	-	700,000		-	-	-	700,000
		585,340	222,634	(362,707)	401,000	340,000	215,000	(125,000)	723,000	925,340	437,634	(487,707)	1,124,000
													198,660
TAXATION													
69	ADJUSTMENTS/WRITE-OFFS	(25,000)	(19,076)	5,924	(25,000)			-		(25,000)	(19,076)	5,924	(25,000)
70	SUPPLEMENTAL	25,000	116,095	91,095	25,000			-		25,000	116,095	91,095	25,000
71	UTILITY TRANSMISSION	15,400	15,469	69	15,400			-		15,400	15,469	69	15,400
		15,400	112,488	97,088	15,400	-	-	-	-	15,400	112,488	97,088	15,400
72	TOTAL REVENUES	2,444,010	2,396,135	(47,875)	2,297,089	931,395	344,937	(586,458)	2,678,275	3,375,405	2,741,072	(634,333)	4,975,364
73	NET EXPENDITURES OVER REVENUE	(2,841,219)	(2,527,788)	313,431	(3,328,645)	(874,605)	(1,188,036)	(313,431)	(645,607)	(3,715,824)	(3,715,824)	(0)	(3,974,252)
74	ADJUSTMENTS												
75	NET ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
76	TO BE RAISED BY TAXES									3,715,824	3,715,824	0	3,974,252
										Tax Increase	258,428		6.95%

2026 Budget Summary

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COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS					CAPITAL					TOTAL BUDGET					
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 to 2026 BUDGET DIFF
	(1)	(2)	(3)	(4)	!	(5)	(6)	(7)	(8)	!	(9)	(10)	(11)	(12)	!	(13)
WATER & SEWER BUDGETS																
ALVINSTON WATER SYSTEM																
ALVINSTON WATER REVENUES																
1	ONTARIO - Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	FEDERAL - Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RESERVE FUNDS -withdrawal out	-	-	-	-	-	-	20,000	-	-	-	-	20,000	-	-	20,000
4	WATER - ALVINSTON	367,323	407,297	39,974	376,018	-	-	-	-	-	367,323	407,297	39,974	376,018	-	8,695
5	WATER - ALVINSTON - OTHER CHGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALVINSTON WATER REVENUES		367,323	407,297	39,974	376,018	-	-	-	20,000	-	367,323	407,297	39,974	396,018	-	28,695
ALVINSTON WATER EXPENDITURES																
6	WATER - ALVINSTON	354,482	344,226	(10,256)	348,858	-	-	-	20,000	-	354,482	344,226	(10,256)	368,858	-	14,376
7	RESERVE FUNDS - transfer in	12,841	63,071	50,230	27,160	-	-	-	-	-	12,841	63,071	50,230	27,160	-	14,320
TOTAL ALVINSTON WATER EXPENDITURES		367,323	407,297	39,974	376,018	-	-	-	20,000	-	367,323	407,297	39,974	396,018	-	28,695
NET ALVINSTON WATER SURPLUS/EXPENDITURE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)

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COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS					CAPITAL					TOTAL BUDGET					2025 to 2026 BUDGET DIFF
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		

WATER & SEWER BUDGETS

ALVINSTON SEWER SYSTEM

ALVINSTON SEWER REVENUES

1	ONTARIO - Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	FEDERAL - Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RESERVE FUNDS -withdrawal out	-	-	-	-	182,750	109,225	(73,525)	163,625	-	182,750	109,225	(73,525)	163,625	(19,125)
4	LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	WASTE WATER - ALVINSTON	234,208	255,039	20,831	249,354	-	-	-	-	-	234,208	255,039	20,831	249,354	15,146
6	ALVINSTON OTHER SEWER CHGS	-	-	-	-	32,250	10,602	(21,648)	28,875	-	32,250	10,602	(21,648)	28,875	(3,375)
TOTAL ALVINSTON SEWER REVENUES		234,208	255,039	20,831	249,354	215,000	119,827	(95,173)	192,500	-	449,208	374,866	(74,342)	441,854	(7,354)

ALVINSTON SEWER EXPENDITURES

7	WASTE WATER - ALVINSTON	194,577	183,358	(11,219)	196,787	215,000	119,827	(95,173)	192,500	-	409,577	303,185	(106,392)	389,287	(20,290)
8	RESERVE FUNDS - transfer in	39,631	71,681	32,050	52,566	-	-	-	-	-	39,631	71,681	32,050	52,566	12,935
TOTAL ALVINSTON SEWER EXPENDITURES		234,208	255,039	20,831	249,354	215,000	119,827	(95,173)	192,500	-	449,208	374,866	(74,342)	441,854	(7,354)

NET ALVINSTON SEWER SURPLUS/EXPENDITURE		-	-	0	-	0									
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2026 Budget Summary

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COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS					CAPITAL					TOTAL BUDGET					2025 to 2026 BUDGET DIFF
	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	2025 BUDGET	2025 Projections	OVER (UNDER)	2026 BUDGET	!	
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		

WATER & SEWER BUDGETS

INWOOD SEWER SYSTEM

INWOOD SEWER REVENUES

1	ONTARIO - Grants	-	-	-	-	#REF!									
2	FEDERAL - Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RESERVE FUNDS -withdrawal out	-	-	-	-	32,250	44,738	12,488	28,875	-	32,250	44,738	12,488	28,875	(3,375)
4	LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	WASTE WATER - INWOOD	67,830	67,830	-	70,543	-	-	-	-	-	67,830	67,830	-	70,543	2,713
6	INWOOD SEWER CAPITAL & CONNECTION	59,256	59,332	76	59,256	-	-	-	-	-	59,256	59,332	76	59,256	-
TOTAL INWOOD SEWER REVENUES		127,086	127,162	76	129,799	#REF!									

INWOOD SEWER EXPENDITURES

7	WASTE WATER - INWOOD	110,979	104,580	(6,400)	109,954	32,250	44,738	12,488	28,875	-	143,229	149,318	6,089	138,829	(4,400)
8	RESERVE FUNDS - transfer in	16,106	22,582	6,476	19,844	-	-	-	-	-	16,106	22,582	6,476	19,844	3,738
TOTAL INWOOD SEWER EXPENDITURES		127,086	127,162	76	129,799	32,250	44,738	12,488	28,875	#REF!	159,336	171,900	12,564	158,674	(662)
NET INWOOD SEWER SURPLUS/EXPENDITURE		-	-	0	-	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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Capital - detail

MUNICIPALITY OF BROOKE-ALVINSTON 2026 DRAFT CAPITAL PROPOSALS - DETAIL by DEPARTMENT

<u>DEPARTMENT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
GENERAL GOV'T	COMPUTERS & EQUIP	15,000	New Computers or other equipment
		<u>15,000</u>	
BROOKE FIRE	EQUIPMENT	13,882	Fire Protection Grant Equipment
	BUNKER GEAR	24,000	6 sets @ \$4000 each
	FURNITURE / INTERIOR	6,000	Media centre and storage
	BUILDING - Training	25,000	Training Facility - part 3
	BUILDING - Interior	7,500	Replace flooring, plumbing + electrical upgrades
	EQUIPMENT	12,000	Bumper mounted remote control nozzle on Tanker 2
	TRAINING EQUIPMENT	10,000	Forcible Entry Prop
		<u>98,382</u>	
PUBLIC WORKS	ROAD CONSTRUCTION	1,000,000	Churchill Line - 50% of year 1 costs
	ROAD CONSTRUCTION	220,000	Top Coat Railroad, Elm, Centre
	SIDEWALK CONSTRUCTION	20,000	Sidewalks
	TRACTOR	15,000	Yearly tractor upgrade
		<u>1,255,000</u>	
RECREATION & CULTURE	BUILDING	25,000	Replace Interior Doors
	FURNITURE	20,000	Replace aging tables/chairs
	EQUIPMENT	2,500	Hose and reel for ice making
	EQUIPMENT	20,000	Replace HWH add Showers
	BUILDING IMPROVEMENTS	1,850,000	Replace Ice Pad, Dehumidifier, etc
	EQUIPMENT	20,000	Replace Lawn mower
	LIBRARY	18,000	New flooring, etc
		<u>1,955,500</u>	

TOTAL CAPITAL - TAXATION BUDGET	3,323,882
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CAPITAL - WATER & SEWER

ALVINSTON WATER	EQUIPMENT	20,000	Chemical Pumps and Chlorine Analyser
ALVINSTON & INWOOD SEWER	COLLECTION LINES	80,000	Collection Line repairs
	PLANT EQUIPMENT	72,500	Fine Bubble Diffusers delayed until 2026
	EQUIPMENT	10,000	Generator Repairs
	PUMP STATIONS	30,000	Pump Station Repairs

TOTAL CAPITAL - WATER & SEWER BUDGET	212,500
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Future Major Capital - Fire

MUNICIPALITY OF BROOKE-ALVINSTON

2027 & BEYOND ESTIMATED MAJOR CAPITAL NEEDS - FIRE DEPARTMENT

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<u>Item</u>	<u>Description</u>	<u>Replacement year</u>					
		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031-2035</u>	<u>2036-2040</u>
Rescue 1	Freightliner Rescue truck		1,100,000				
Tanker 2	Freightliner Tanker truck						700,000
Pumper 3	Spartan Pumper truck						
Tanker 4	Freightliner Tanker truck						700,000
Service 5	Dodge pickup truck					90,000	
Scott	Breathing Air compressor	45,000					
Scott	Breathing Air Fill Station					15,000	
Scott	Self Contained Breathing Apparatus					367,500	
Scott	Self Contained Breathing Apparatus cylinders						70,000
Hurst	Vehicle extrication tool - spreader						24,000
Hurst	Vehicle extrication tool - cutter						24,000
Hurst	Vehicle extrication tool - scombination tool						18,000
Motorola	Radio system portables				25,200		
Motorola	Radio system mobile units				15,000		
Various	General Fire Equipment	20,000	20,000	20,000	20,000	100,000	100,000
Globe	Bunker gear	12,000	8,000	12,000	8,000	48,000	48,000
		<u>\$ 77,000</u>	<u>\$ 1,128,000</u>	<u>\$ 32,000</u>	<u>\$ 68,200</u>	<u>\$ 620,500</u>	<u>\$ 1,684,000</u>

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Future Major Capital - Roads

MUNICIPALITY OF BROOKE-ALVINSTON

2027 & BEYOND ESTIMATED MAJOR CAPITAL NEEDS - ROADS DEPARTMENT

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<u>Item</u>	<u>Description</u>	<u>Supplier/Info</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031-2035</u>	<u>2036-2040</u>
Public Works - Equipment								
Pickup	2017 Ford F250 - Diesel 4 x 4	Ford			100,000			100,000
Pickup	2019 F150 w supercab 4 x 4	Ford					65,000	
Pickup	2021 Dodge 1500 4 x 4	Dodge					65,000	
Plow/Dump	2012 International Plow truck - tandem	International				450,000		
Plow/Dump	2018 Western Star Plow truck - tandem	Western Star					450,000	
Plow/Dump	2024 Freightliner Plow Truck - Single axle	Freightliner						365,000
Backhoe	2021 Cat Backhoe	Caterpillar		250,000				
Tractor	2024 John Deere 6120 loader	John Deere	15,000	15,000	15,000	15,000	75,000	75,000
Mower	2023 Bushhog	Bushhog				50,000		
Grader	2021 CAT Grader - 150	Caterpillar						610,000
Grader	2025 CAT Grader - 150	Caterpillar						610,000
			-	-	-	-	-	-
			<u>\$ 15,000</u>	<u>\$ 265,000</u>	<u>\$ 115,000</u>	<u>\$ 515,000</u>	<u>\$ 655,000</u>	<u>\$ 1,760,000</u>

Bridges/Culverts

5	Petrolia Line - Large Span Arch Culvert	Replace culvert sections	300,000					
14	Argyl Rd - I beam/girders	Girder Repairs						
17	Dolbear Bridge - Cameron Road	Deck, Railing and Beam repairs	175,000					
21	Sutorville Rd @ Campbell - Arch Culvert	Replace Culvert with box	425,000					
27	Old Walnut Rd @ Oil Springs Ln - Arch	Replace Culvert with box				425,000		
35	Little Ireland Rd @ Rokeby -Multiplate CSP	Replace Culvert with box		425,000				
38	LaSalle Line at Old Walnut - Girder Bridge	Extend drains, replace fill, add rip rap						
44	Sutorville Rd @ LaSalle - Rectangular Culvert	Replace Culvert			425,000			
	Other - years 6-15		-	-	-	-	2,500,000	2,500,000
			<u>\$ 900,000</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>

Roads

Churchill Line	Forest Rd to Sexton Line - Shared Road	Rebuild where needed and pave	550,000	600,000	575,000	625,000		
Petrolia Line	Nauvoo Road to Sexton Road	Rebuild where needed and pave					1,750,000	
Rokeby Line	Ebenezer to Inwood Road	Rebuild where needed and pave					2,250,000	
LaSalle Line	Nauvoo Road to Forest Road	Pave					2,250,000	
Walnut Street	Lorne St to Arena	Storm drain, base and pave	325,000	100,000				
River Street	Lorne St to Shiloh Line	Storm drain, base and pave			475,000	250,000		
Morrell Street	Lorne St to Arena	Storm drain, base and pave		325,000	100,000			
Queen Street	Full length	Pave					100,000	
Sidewalks	Various	Replace aging sidewalks	20,000	20,000	20,000	20,000	100,000	100,000
			<u>\$ 895,000</u>	<u>\$ 1,045,000</u>	<u>\$ 1,170,000</u>	<u>\$ 895,000</u>	<u>\$ 6,450,000</u>	<u>\$ 100,000</u>
			<u>\$ 1,810,000</u>	<u>\$ 1,735,000</u>	<u>\$ 1,710,000</u>	<u>\$ 1,835,000</u>	<u>\$ 9,605,000</u>	<u>\$ 4,360,000</u>

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Future Major Capital-Parks-Rec

MUNICIPALITY OF BROOKE-ALVINSTON

2027 & BEYOND ESTIMATED MAJOR CAPITAL NEEDS - PARKS & REC DEPARTMENT

Page 52 of 99

<u>Item</u>	<u>Description</u>	<u>Supplier/Info</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031-2035</u>	<u>2036-2040</u>
Parks & Rec - Arena								
Equipment	Olympia	NG fueling station obsolete & Olympia past prime	120,000					120,000
Building	Low E ceiling	Helps reduce condensation		100,000				
Parks & Rec - Auditorium								
Kitchen	Upgrade Countertop, sink, cupboards	Needs replacing	5,000					
Heat/Cool	Replace Furnaces/ a/c	Current units are approx 25 years old		75,000				
Equipment	Dishwasher	Replacement due to age				30,000		
Building	Repaint exterior	Rejuvenate/more modern look	7,000					
Parks & Rec - Fleet								
Transportation	UTV for grounds maintenance, etc	Assist with maintenance & getting around	20,000				20,000	20,000
Lawn mower	Kubota zero turn	Due for replacement					20,000	20,000
Lawn mower	Hustler zero turn	Due for replacement		20,000			20,000	20,000
Tractor	Massey Compact Tractor	Due for replacement				60,000		
Parks & Rec - Grounds								
N/S Diamonds	Re-lamp Diamond Lights	Re-lamp while lights still available	25,000					
North Diamond	Replace outfield fencing, etc	Fence is aging/curling up/gates are fragile		40,000				
North Diamond	Repoint Diamond	Repoint for improved drainage			8,000			
Pole Shed	Insulate Walls/ceiling	To provide heated/cooled workspace	15,000					
Pole Shed	Install heating/cooling and pour concrete	To provide heated/cooled workspace		40,000				
Pole Shed	Install automatic door openers on O/H doors	For convenience and security			7,500			
Parking lot	Extend Parking lot and pave/repave	Parking area has deteriorated & s/b expanded			250,000			
Playground	Install Lighting for safety	Resident complaints - dark after ball lights off	2,500					
Playground	Upgrade playground equipment	Nearing end of life			75,000			
Playground	Replace soft surface	Nearing end of life				100,000		
Parks & Rec - Other								
Gazebo	River Street Park Gazebo Replacement	Nearing end of life	20,000					
Alvinston	Replace Entry Signs/gardens	Nearing end of life	15,000					
			<u>\$ 229,500</u>	<u>\$ 275,000</u>	<u>\$ 340,500</u>	<u>\$ 190,000</u>	<u>\$ 60,000</u>	<u>\$ 180,000</u>

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Reserves & Deferred Revenue

MUNICIPALITY OF BROOKE-ALVINSTON

2026 BUDGETED RESERVE CONTRIBUTION/WITHDRAWAL PROPOSALS

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	2024 Actual	-----2025 Budgeted-----		----- 2025 Projected -----		-----2026 Budgeted-----			
	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>	<u>Adjustments</u>	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>
RESERVES									
BUDGET SURPLUS	612,294		(585,340)	26,954	362,707	389,661	-	(381,000)	8,661
WORKING CAPITAL	870,000	-	-	870,000		870,000	-	-	870,000
ELECTION	10,000	5,000	-	15,000	-	15,000	-	(15,000)	-
GENERAL	475,000	-	-	475,000		475,000	-	-	475,000
MUNICIPAL BUILDING	40,000	-	(40,000)	-	-	-	-	-	-
BROOKE FIRE RESCUE	-	-	-	-	8,000	8,000	100,000	(8,000)	100,000
ROADS	440,000	-	(175,000)	265,000	-	265,000	100,000	-	365,000
COMMUNITY CENTER & PARKS	130,000	-	(125,000)	5,000	125,000	130,000	-	-	130,000
CANNABIS IMPLEMENTATION	20,000	-	-	20,000		20,000	-	(20,000)	-
ALVINSTON LIGHTING	5,000	-	-	5,000	-	5,000	-	-	5,000
TOTAL RESERVES	<u>2,602,294</u>	<u>5,000</u>	<u>(925,340)</u>	<u>1,681,954</u>	<u>495,707</u>	<u>2,177,661</u>	<u>200,000</u>	<u>(424,000)</u>	<u>1,953,661</u>
Deferred Revenue (Restricted Grants)									
Ontario Community Infrastructure Fund (OCIF)	342,208	379,074	(570,000)	151,282	570,000	721,282	386,419	(1,000,000)	107,702
Canada Community Benefit Fund (CCBF - formerly Gas Tax)	618	77,258	-	77,875	-	77,875	79,975	-	157,851
TOTAL DEFERRED REVENUE	<u>342,826</u>	<u>456,332</u>	<u>(570,000)</u>	<u>229,158</u>	<u>570,000</u>	<u>799,158</u>	<u>466,395</u>	<u>(1,000,000)</u>	<u>265,553</u>
GRAND TOTAL	<u>2,945,121</u>	<u>461,332</u>	<u>(1,495,340)</u>	<u>1,911,112</u>	<u>1,065,707</u>	<u>2,976,819</u>	<u>666,395</u>	<u>(1,424,000)</u>	<u>2,219,213</u>

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Water & Sewer Res Funds

MUNICIPALITY OF BROOKE-ALVINSTON

2026 BUDGETED WATER, WASTEWATER & STORMWATER RESERVE FUNDS

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	2024 Actual	-----2025 Budgeted-----		----2025 Projected----		-----2026 Budgeted-----			
	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>	<u>Adjustments</u>	<u>CLOSING</u>	<u>Contributions</u>	<u>Withdrawals</u>	<u>CLOSING</u>
SEWER - Alvinston	68,591	119,631	(182,750)	5,472	105,575	111,047	92,566	(163,625)	39,988
SEWER - Inwood	36,144	16,106	(32,250)	20,000	(6,013)	13,987	19,844	(28,875)	4,956
WATER - Alvinston	291,320	12,841	(40,000)	264,161	50,230	314,391	27,160	(20,000)	321,551
Alvinston General	98,800	20,000	(40,000)	78,800	7,259	86,059	20,000	(40,000)	66,059
StormWater	-	-	-	-	-	-	40,000	-	40,000
Total Reserve Funds	<u>\$ 494,855</u>	<u>\$ 168,578</u>	<u>\$ (295,000)</u>	<u>\$ 368,433</u>	<u>\$ 157,051</u>	<u>\$ 525,485</u>	<u>\$ 199,571</u>	<u>\$ (252,500)</u>	<u>\$ 472,555</u>

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Tax Rate - Whole Municipality

2026 TAX RATE CALCULATIONS

		AMOUNT TO BE RAISED PER BUDGET				3,974,252		MUNICIPAL	
PROPERTY CLASS	CODE	2026 ASSESSMENT	TAX RATIO	% OF FULL RATE	WEIGHTED ASSESSMENT	TAX RATE *	TAX LEVY		
Residential & Farm	RT	171,037,329	1.000000	100%	171,037,329	0.00958086	1,638,685		
Multi-Residential	MT	2,148,000	2.000000	100%	4,296,000	0.01916172	41,159		
Multi-Residential New Construction	NT	1,277,900	1.000000	100%	1,277,900	0.00958086	12,243		
Commercial (occupied)	CT	11,439,844	1.627101	100%	18,613,782	0.01558903	178,336		
Commercial Vacant Units Excess Land	CU	137,900	1.627101	70%	157,064	0.01091232	1,505		
Commercial Vacant Land	CX	108,700	1.091161	100%	118,609	0.01045426	1,136		
Commercial Taxable Full, Shared PIL	CH	32,000	1.627101	100%	52,067	0.01558903	499		
Commercial - On Farm Business	C7	16,600	1.627101	25%	6,752	0.00389726	65		
Commercial - On Farm Business	C0	5,100	1.627101	25%	2,075	0.00389726	20		
Industrial Occupied	IT	1,275,200	2.047572	100%	2,611,064	0.01961750	25,016		
Industrial Vacant Units Excess Land	IU	22,300	2.047572	65%	29,680	0.01275138	284		
Industrial Taxable Full, Shared PIL	IH	14,900	2.047572	100%	30,509	0.01961750	292		
Industrial - On Farm Business	I7	33,400	2.047572	25%	17,097	0.00490438	164		
Pipelines	PT	58,152,000	1.342355	100%	78,060,628	0.01286092	747,888		
Farmland	FT	612,315,709	0.226000	100%	138,383,350	0.00216527	1,325,829		
Managed Forests	TT	472,100	0.250000	100%	118,025	0.00239522	1,131		
SUBTOTAL		858,488,982							
					Base Tax Rate	414,811,931	0.00958086		
EXEMPT		E	23,786,318					Total 2026 Taxes to be Raised	3,974,253
COMMERCIAL PIL - FULL		CF	746,600					2025 amount raised	3,715,824
TOTAL ASSESSMENT PER MPAC		883,021,900					Increase (Decrease)	258,429	
							Percentage Increase	6.95%	
							2025 Base Tax Rate	0.00912633	
							Increase in Tax Rate	4.98%	

Special Area - Alvinston

2026 AREA TAX RATE CALCULATIONS - ALVINSTON			AMOUNT TO BE RAISED 68,850.61				
PROPERTY CLASS	CODE	ASSESSMENT	TAX RATIO	% OF FULL RATE	WEIGHTED ASSESSMENT	TAX RATE	TAX LEVY
Residential & Farm	RT	51,913,156	1.000000	100%	51,913,156	0.00096004	49,838.71
Multi-Residential	MT	2,148,000	2.000000	100%	4,296,000	0.00192008	4,124.33
Multi-Residential New Construction	NT	1,277,900	1.000000	100%	1,277,900	0.00096004	1,226.84
Commercial (occupied)	CT	7,806,844	1.627101	100%	12,702,524	0.00156208	12,194.91
Commercial Vacant Units Excess Land	CU	97,900	1.627101	70%	111,505	0.00109346	107.05
Commercial Vacant Land	CX	61,300	1.091161	100%	66,888	0.00104756	64.22
Commercial - On Farm Business	C7	16,600	1.627101	25%	6,752	0.00039052	6.48
Commercial - On Farm Business	C0	5,100	1.627101	25%	2,075	0.00039052	1.99
Industrial Occupied	IT	8,500	2.047572	100%	17,404	0.00196575	16.71
Industrial Vacant Units Excess Land	IU	22,300	2.047572	65%	29,680	0.00127774	28.49
Industrial Taxable Full, Shared PIL	IH	14,900	2.047572	100%	30,509	0.00196575	29.29
Industrial - On Farm Business	I7	33,400	2.047572	25%	17,097	0.00049144	16.41
Pipelines	PT	454,000	1.342355	100%	609,429	0.00128871	585.07
Farmland	FT	2,812,900	0.226000	100%	635,715	0.00021697	610.31
		66,672,800				71,716,635	68,850.82
		RESIDENTIAL BASE				0.00096004	(0.21)

BUDGET	2026	2025 amount raised
DEFICIT/(SURPLUS)	-3,839.39	
STREET LIGHTS	15,000.00	13,787.01
GARBAGE	18,403.00	
RECYLING	1,575.00	25%
STORM SEWER CHARGE	32,000.00	
AMORTIZATION	5,712.00	
	68,850.61	

	Actual 2025	Budgeted 2025	Diff
STREET LIGHTS	15,323.67	14,000.00	(1,323.67)
GARBAGE	17,527.38	17,526.74	(0.64)
RECYLING	1,471.89	1,259.72	(212.17)
WRITE OFFS / (Supplemental)	(5,375.87)	-	5,375.87
AMORTIZATION	5,712.00	5,712.00	-
Total	34,659.07	38,498.46	3,839.39

Special Area Taxation

In addition to lower tier taxes and upper tier municipal taxes, section 326 of the Municipal Act, 2001 allows municipalities to impose special area rates. A municipality can apply these area rates for any service as long as it is a "special service" (i.e., the service is not being provided throughout the municipality, or is being provided in a different way or at a different level in different parts of the municipality) and the Minister has not passed a regulation preventing the service from being area-rated. Currently, Ontario Regulation 585/06 prevents certain health programs and services from being area-rated. The area rates apply only to properties within an area which is receiving an additional benefit from the special services. Services for which municipalities commonly apply a special area rate include waste management, fire, sewer and water. Again, each property class within the special area rate jurisdiction will have its own tax rate set by the municipality.

Special Area - Inwood

2026 AREA TAX RATE CALCULATIONS - INWOOD			AMOUNT TO BE RAISED			21,032.00	
PROPERTY CLASS	CODE	ASSESSMENT	TAX RATIO	% OF FULL RATE	WEIGHTED ASSESSMENT	TAX RATE	TAX LEVY
Residential & Farm	RT	9,132,400	1.000000	100%	9,132,400	0.00176355	16,105.44
Commercial (occupied)	CT	1,350,500	1.627101	100%	2,197,400	0.00286947	3,875.22
Commercial Vacant Land	CX	40,100	1.091161	100%	43,756	0.00192432	77.17
Farmland	FT	2,444,100	0.226000	100%	552,367	0.00039856	974.12
					12,967,100	11,925,922	21,031.95
					RESIDENTIAL BASE	0.00176355	0.05
		Budget				2025 amount raised	
		2026					
SURPLUS/DEFICIT		-1,985.26					
STREET LIGHTS		8,500.00					7,627.74
GARBAGE		4,843.00					
RECYCLING		350.00					57%
STORM SEWER CHARGE		8,000.00					
Amoritization		1,324.00					
		21,031.74					

Inwood surplus/deficit	Actual 2025	Budgeted 2025	Diff
STREET LIGHTS	6,542.35	8,500.00	1,957.65
GARBAGE	4,612.40	4,612.30	(0.10)
RECYCLING	327.08	331.51	4.43
WRITE OFFS	(23.28)	-	23.28
AMORTIZATION	1,324.00	1,324.00	-
TOTAL	12,782.55	14,767.81	1,985.26

Special Area Taxation

In addition to lower tier taxes and upper tier municipal taxes, section 326 of the Municipal Act, 2001 allows municipalities to impose special area rates. A municipality can apply these area rates for any service as long as it is a "special service" (i.e., the service is not being provided throughout the municipality, or is being provided in a different way or at a different level in different parts of the municipality) and the Minister has not passed a regulation preventing the service from being area-rated. Currently, Ontario Regulation 585/06 prevents certain health programs and services from being area-rated. The area rates apply only to properties within an area which is receiving an additional benefit from the special services. Services for which municipalities commonly apply a special area rate include waste management, fire, sewer and water. Again, each property class within the special area rate jurisdiction will have its own tax rate set by the municipality.

Revenue - Taxation Etc.

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
TAXATION - OWN PURPOSES					
01-0011-0005	INTERIM TAX LEVY	-	-	-	
01-0011-0010	TAXATION RESIDENTIAL	1,511,919.45	1,511,919.34	1,638,684.70	
01-0011-0012	TAXATION MULTI RESIDENTIAL	39,590.02	39,590.02	41,159.37	
01-0011-0013	TAXATION NEW MULTI-RESIDENTIAL	11,662.54	11,662.54	12,243.38	
01-0011-0014	TAXATION FARM LANDS	1,265,139.50	1,265,139.30	1,325,828.84	
01-0011-0015	TAXATION MANAGED FORESTS	1,077.08	1,077.14	1,130.78	
01-0011-0020	TAXATION COMMERCIAL OCCUPIED	146,410.39	146,410.42	178,336.07	
01-0011-0021	TAXATION COMMERCIAL EXCESS	1,433.42	1,433.40	1,504.81	
01-0011-0022	TAXATION COMMERCIAL VACANT	1,082.47	1,082.47	1,136.38	
01-0011-0023	TAXATION COMMERCIAL NEW CONSTRU	-	-	-	
01-0011-0024	TAXATION COMMERCIAL - SHARED PIL	475.18	475.18	498.85	
01-0011-0030	TAXATION INDUSTRIAL OCCUPIED	23,829.43	23,829.43	25,016.24	
01-0011-0031	TAXATION INDUSTRIAL EXCESS	270.87	270.87	284.36	
01-0011-0032	TAXATION INDUSTRIAL VACANT	-	-	-	
01-0011-0033	TAXATION INDUSTRIAL NEW CONSTRUCT	-	-	-	
01-0011-0034	TAXATION INDUSTRIAL - SHARED PIL	278.43	278.43	292.30	
01-0011-0035	TAXATION COMMERCIAL - ON FARM BUS	80.56	80.56	84.57	
01-0011-0036	TAXATION INDUSTRIAL - ON FARM BUSIN	156.03	156.03	163.81	
01-0011-0040	TAXATION PIPELINES	712,419.03	712,419.03	747,888.22	
01-0011-0050	SUPPLEMENTAL TAXES	-	-	-	
TAXATION - OWN PURPOSES		<u>3,715,824.40</u>	<u>3,715,824.16</u>	<u>3,974,252.68</u>	
TAXATION - SP AREA - ALVINSTON					
01-0012-0003	BUDGET PURPOSE ONLY	-	-	-	
01-0012-0010	TAXATION RESIDENTIAL	36,870.28	36,870.22	49,838.71	
01-0012-0012	TAXATION MULTI RESIDENTIAL	3,175.11	3,175.12	4,124.33	
01-0012-0013	TAXATION NEW MULTI-RESIDENTIAL	935.33	935.33	1,226.84	
01-0012-0014	TAXATION FARM LANDS	468.63	468.64	610.31	
01-0012-0015	TAXATION MANAGED FORESTS	-	-	-	
01-0012-0020	TAXATION COMMERCIAL OCCUPIED	7,586.21	7,586.22	12,194.91	
01-0012-0021	TAXATION COMMERCIAL EXCESS	81.61	81.62	107.05	
01-0012-0022	TAXATION COMMERCIAL VACANT	48.96	48.96	64.22	
01-0012-0023	TAXATION COMMERCIAL NEW CONSTRU	-	-	-	
01-0012-0024	TAXATION COMMERCIAL - SHARED PIL	-	-	-	
01-0012-0030	TAXATION INDUSTRIAL OCCUPIED	12.74	12.75	16.71	
01-0012-0031	TAXATION INDUSTRIAL EXCESS	21.72	21.72	28.49	
01-0012-0032	TAXATION INDUSTRIAL VACANT	-	-	-	
01-0012-0033	TAXATION INDUSTRIAL - SHARED PIL	22.33	22.33	29.29	
01-0012-0035	TAXATION COMMERCIAL - ON FARM BUS	6.46	6.46	8.47	
01-0012-0036	TAXATION INDUSTRIAL - ON FARM BUSIN	12.51	12.51	16.41	
01-0012-0040	TAXATION PIPELINES	446.06	446.06	585.07	
01-0012-0050	SUPPLEMENTAL TAXES	-	5,483.58	-	
01-0012-7454	WRITE OFFS	-	(107.71)	-	
01-0012-7550	VACANCY REBATE	-	-	-	
TAXATION - SP AREA - ALVINSTON		<u>49,687.97</u>	<u>55,063.81</u>	<u>68,850.82</u>	
TAXATION - SP AREA - INWOOD					
01-0013-0003	BUDGET PURPOSE ONLY	-	-	-	
01-0013-0010	TAXATION RESIDENTIAL	10,196.19	10,196.17	16,105.44	
01-0013-0012	TAXATION MULTI RESIDENTIAL	-	-	-	
01-0013-0014	TAXATION FARM LANDS	628.74	628.74	974.12	
01-0013-0015	TAXATION MANAGED FORESTS	-	-	-	

Revenue - Taxation Etc.

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
01-0013-0020	TAXATION COMMERCIAL OCCUPIED	2,506.21	2,506.21	3,875.22	
01-0013-0021	TAXATION COMMERCIAL EXCESS	-	-	-	
01-0013-0022	TAXATION COMMERCIAL VACANT	49.81	49.81	77.17	
01-0013-0023	TAXATION COMMERCIAL NEW CONSTRU	-	-	-	
01-0013-0030	TAXATION INDUSTRIAL OCCUPIED	-	-	-	
01-0013-0040	TAXATION PIPELINES	-	-	-	
01-0013-0050	SUPPLEMENTAL TAXES	-	23.28	-	
01-0013-7454	WRITE OFFS	-	-	-	
01-0013-7550	VACANCY REBATES	-	-	-	
01-0013-7820	TRANSFER TO RESERVE - DRAINAGE	-	-	-	
TAXATION - SP AREA - INWOOD		<u>13,380.95</u>	<u>13,404.21</u>	<u>21,031.95</u>	
ADJUSTMENTS TO TAXES					
01-0014-0010	ADJUSTMENT TO TAXES	-	-	-	
ADJUSTMENTS TO TAXES		<u>-</u>	<u>-</u>	<u>-</u>	
SUPPLEMENTARY TAXES					
01-0015-0005	TAX ADJ CLEARING MINUTES OF SETTLE	-	-	-	
01-0015-0010	SUPPLEMENTAL TAXES -	25,000.00	116,094.82	25,000.00	Est - based on new construction, etc.
01-0015-0040	TAXATION PIPELINES	-	-	-	
SUPPLEMENTARY TAXES		<u>25,000.00</u>	<u>116,094.82</u>	<u>25,000.00</u>	
AMOUNTS ADDED TO TAX BILLS		<u>-</u>	<u>-</u>	<u>-</u>	
OTHER TAXATION AMOUNTS					
01-0017-0085	UTILITY TRANSMISSION CORRIDORS	15,400.00	15,468.87	15,400.00	No Change
OTHER TAXATION AMOUNTS		<u>15,400.00</u>	<u>15,468.87</u>	<u>15,400.00</u>	
TAX ADJUSTMENTS (WRITE OFFS)					
01-0018-0100	TAX W/O - MUNICIPAL ACT	(25,000.00)	(19,075.94)	(25,000.00)	Farm TIAs, RFRs, etc. - should be lower
01-0018-0101	VACANCY REBATES	-	-	-	
01-0018-0200	TAX ADJUSTMENTS CLEARING	-	-	-	
TAX ADJUSTMENTS (WRITE OFFS)		<u>(25,000.00)</u>	<u>(19,075.94)</u>	<u>(25,000.00)</u>	
ONTARIO UNCONDITIONAL GRANTS					
01-0040-0620	ONTARIO MUNICIPAL PARTNERSHIP FUN	397,700.00	397,700.00	373,200.00	-6.2%
01-0040-0621	OMPF - PRIOR YEARS ADJUSTMENT	-	-	-	
01-0040-0622	OTHER ONT GRANTS	-	-	-	
ONTARIO UNCONDITIONAL GRANTS		<u>397,700.00</u>	<u>397,700.00</u>	<u>373,200.00</u>	
LICENCES, PERMITS, RENTS					
01-0050-1410	TRAILER REVENUE & PERMITS	-	-	-	
01-0050-1420	LICENCES AND PERMITS	750.00	2,300.00	1,000.00	Estimate
01-0050-1421	LICENCES - HUNTING	-	-	-	
01-0050-1422	LOTTERY LICENCE	500.00	1,127.00	500.00	Estimate
01-0050-1423	LICENCE - Sidewalk rest	125.00	750.00	750.00	

Revenue - Taxation Etc.

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
01-0050-1431	CANADA POST - MUNICIPAL BLDING	9,537.00	9,537.00	9,537.00	Canada Post Rental ??
01-0050-1432	GARAGE	-	-	-	-
01-0050-1435	OTHER	4,593.00	4,592.76	4,593.00	Brooke Telecom - cell tower rental
LICENCES, PERMITS, RENTS		<u>15,505.00</u>	<u>18,306.76</u>	<u>16,380.00</u>	
FINES AND PENALTIES					
01-0060-1605	PROVINCIAL OFFENCES ACT	-	-	-	-
01-0060-1610	OTHER FINES	-	-	-	-
01-0060-1611	PARKING TICKETS	-	-	-	-
01-0060-1612	CTY - PROV OFFENCES	-	-	-	-
01-0060-1620	PENALTIES & INTEREST ON TAXES	55,000.00	83,848.55	70,000.00	Estimate, has been increasing each year
FINES AND PENALTIES		<u>55,000.00</u>	<u>83,848.55</u>	<u>70,000.00</u>	
OTHER REVENUE					
01-0070-1810	INVESTMENT INCOME - OWN FUNDS	-	-	-	-
01-0070-1815	INTEREST CHARGES A/R	4,000.00	4,873.44	4,000.00	Estimate
01-0070-1820	INVESTMENT INCOME OTHER	60,000.00	75,811.94	50,000.00	Interest rates have dropped considerably
01-0070-1830	DONATIONS	-	1,250.00	-	-
01-0070-1865	OTHER (Gov't bus enterprise)	-	-	-	-
01-0070-1866	INSURANCE CLAIMS	-	-	-	-
01-0070-1900	BWP - EQUITY INCREASE(DECREASE)	-	-	-	-
01-0070-1901	BWP - EQUITY - DIVIDEND	-	-	-	-
01-0070-7116	REBATE - STAT BENEFITS	-	-	-	-
OTHER REVENUE		<u>64,000.00</u>	<u>81,935.38</u>	<u>54,000.00</u>	
TRANSFERS FROM OWN FUNDS					
01-0080-3010	CONTRIBUTIONS - CAPITAL FUNDS	-	-	-	-
01-0080-3020	CONTRIBUTION RESERVES	-	-	20,000.00	Cannabis transfer to Lambton Policing
01-0080-3021	CONTRIBUTIONS RESERVE FUNDS	-	-	-	-
01-0080-3100	GAIN / LOSS OF FIXED ASSET DISPOSAL	-	-	-	Sale of other assets (loss/(gain) on sale)
01-0080-3500	PRIOR YEARS SURPLUS (DEFICIT)	585,340.00	222,633.50	381,000.00	Budget surplus from prior year / to next year
01-0080-3550	ALLOCATION OF DEBT PRINC AMTS RAISE	-	-	-	-
TRANSFERS FROM OWN FUNDS		<u>585,340.00</u>	<u>222,633.50</u>	<u>401,000.00</u>	
GENERAL GOVERNMENT					
01-0200-5501	TAX CERTIFICATES	3,000.00	4,020.00	3,000.00	Based on 60 certificates
01-0200-5509	OTHER	750.00	491.08	750.00	Faxing, copying, etc.
GENERAL GOVERNMENT		<u>3,750.00</u>	<u>4,511.08</u>	<u>3,750.00</u>	

0240 - GOVERNANCE (COUNCIL)

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
GOVERNANCE EXPENDITURES					
01-0240-7101	REMUNERATION	42,000.00	44,156.96	48,000.00	Estimate based on rates
01-0240-7106	BENEFITS - STATUTORY	-	-	-	-
01-0240-7107	BENEFITS - MUNICIPAL	-	-	-	-
01-0240-7115	GST RECOVERIES ON ALLOWANCES	-	-	-	-
01-0240-7116	BENEFITS - STATUTORY	3,250.00	2,613.12	4,000.00	based on wages
01-0240-7303	PHONE/INTERNET SERVICE	400.00	324.22	400.00	-
01-0240-7306	TRAVEL	2,000.00	932.37	1,000.00	To conferences, seminars, etc.
01-0240-7320	ASSOCIATION MEMBERSHIP/FEES	300.00	75.00	300.00	Lambton County Assoc/Banquet
01-0240-7325	CONFERENCES/SEMINARS	10,000.00	5,664.88	10,000.00	-
01-0240-7398	COUNCIL MEETING EXPENSES	500.00	-	500.00	-
01-0240-7399	OTHER MATERIAL (PROMOTIONAL)	6,000.00	6,673.99	6,000.00	Sponsors, flowers, retirements, marketing
01-0240-7420	CONTRACTED SERVICES - LEGAL	5,000.00	6,919.78	5,000.00	Provision for unknown legals, etc.
01-0240-7610	TRANSFERS (donations)	1,000.00	450.00	1,000.00	-
TOTAL GOVERNANCE EXPENDITURES		70,450.00	67,810.32	76,200.00	

0241 - COUNCIL SUPPORT

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
COUNCIL SUPPORT EXPENDITURES					
01-0241-7110	SALARY/WAGES	152,250.00	147,502.86	157,500.00	Per Payroll Budget
01-0241-7115	RECOVERIES FROM OTHER DEPTS	(10,000.00)	(10,000.00)	(11,000.00)	Transfer to other depts
01-0241-7116	BENEFITS - STATUTORY	16,000.00	9,030.27	16,750.00	Per Payroll Budget
01-0241-7117	BENEFITS - MUNICIPAL	32,750.00	31,853.16	33,000.00	Per Payroll Budget
01-0241-7150	EDUCATION & TRAINING	1,000.00	984.84	1,000.00	-
01-0241-7301	OFFICE SUPPLIES	1,250.00	480.00	1,000.00	-
01-0241-7302	OFFICE EQUIPMENT	-	-	-	-
01-0241-7303	PHONE/INTERNET SERVICE	1,250.00	1,104.14	1,250.00	-
01-0241-7304	COPYING & PRINTING	-	-	-	-
01-0241-7305	POSTAGE/COURIER	1,650.00	962.58	1,250.00	-
01-0241-7307	ADVERTISING	-	-	-	-
01-0241-7315	INSURANCE	-	-	-	-
01-0241-7320	ASSOCIATION FEES & MEMBERSHIPS	1,250.00	1,119.41	1,250.00	AMCTO & OMAA
01-0241-7325	CONFERENCES/SEMINARS	2,750.00	2,120.29	2,750.00	AMCTO & OMAA
01-0241-7350	TRAVEL	1,150.00	1,058.70	1,150.00	-
01-0241-7360	ELECTION	-	-	24,000.00	Municipal Election - Online Voting
01-0241-7399	OTHER MATERIAL	325.00	312.09	350.00	-
01-0241-7420	CONTRACTED SERVICES - LEGAL	-	-	-	-
01-0241-7430	CONTRACTED SERVICE - CONSULTING	3,400.00	3,325.08	3,400.00	Agenda Management software
01-0241-7440	CONTRACTED SERVICE - TRAINING	-	-	-	-
01-0241-7820	TRANSFER RESERVE - ELECTION	5,000.00	5,000.00	(15,000.00)	Election Reserves
TOTAL COUNCIL SUPPORT EXPENDITURES		<u>210,025.00</u>	<u>194,853.42</u>	<u>218,650.00</u>	

0250- CORPORATE MANAGEMENT

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
CORPORATE MANAGEMENT REVENUE					
01-0250-5508	REGISTRATION ADMIN FEES	-	71,381.75	-	Tax Sale Windfall - never to happen again
01-0250-5509	GRANTS & REBATES - LAS, ETC	50.00	-	-	-
01-0250-5555	UPPER HALL/VESTIBULE RENTALS	12,300.00	12,300.00	12,300.00	BMO & North Lambton Child Care
TOTAL CORPORATE MANAGEMENT REVENUE		<u>12,350.00</u>	<u>83,681.75</u>	<u>12,300.00</u>	
CORPORATE MANAGEMENT EXPENDITURES					
01-0250-7110	SALARY/WAGES	200,000.00	182,763.82	193,000.00	Per Payroll Budget
01-0250-7111	INTERNAL RECOVERIES/CHARGEBACK	(18,000.00)	(19,000.00)	(19,000.00)	Charge to Water, sewer & fire
01-0250-7116	BENEFITS - STATUTORY	23,750.00	12,762.07	23,250.00	Per Payroll Budget
01-0250-7117	BENEFITS - MUNICIPAL	41,500.00	35,969.86	34,500.00	Per Payroll Budget
01-0250-7150	EDUCATION & TRAINING	2,500.00	1,925.26	2,500.00	-
01-0250-7301	OFFICE SUPPLIES	4,000.00	3,252.74	4,000.00	-
01-0250-7302	OFFICE EQUIPMENT	2,500.00	-	2,500.00	Possible chairs, etc.
01-0250-7303	PHONE/INTERNET SERVICE	3,350.00	3,720.09	3,500.00	-
01-0250-7304	COPYING & PRINTING	1,800.00	810.96	1,250.00	-
01-0250-7305	POSTAGE/COURIER	4,500.00	2,887.61	5,000.00	-
01-0250-7306	UTILITIES	5,500.00	5,797.85	6,250.00	-
01-0250-7307	ADVERTISING	-	203.52	-	-
01-0250-7309	HEATING	3,250.00	2,354.48	3,500.00	-
01-0250-7310	COMPUTER TECHNOLOGY & SUPPOI	27,500.00	28,097.59	30,000.00	Keeps increasing more than inflation
01-0250-7315	INSURANCE	56,720.00	54,338.49	56,685.00	Per Insurance allocation
01-0250-7320	ASSOCIATION FEES & MEMBERSHIP	3,000.00	2,813.67	3,000.00	AMO, MFOA, CPA
01-0250-7325	CONFERENCES/SEMINARS	1,000.00	40.00	2,000.00	MFOA or other conf
01-0250-7340	BUILDING REPAIRS & MAINTENANCI	12,000.00	6,007.08	12,000.00	building is aging, furnaces & a/c, etc
01-0250-7341	SECURITY SYSTEM	1,250.00	305.28	1,000.00	-
01-0250-7350	TRAVEL	800.00	243.03	500.00	-
01-0250-7399	OTHER MATERIAL	500.00	109.16	600.00	-
01-0250-7405	CONTRACTED SERVICE - OFFICE CLEA	3,500.00	3,500.00	3,500.00	Carried out by municipal staff allocated
01-0250-7410	CONTRACTED SERVICE - AUDIT	22,000.00	23,087.96	23,000.00	As per quote from auditors
01-0250-7460	CONTRACTED SERVICE - PAYROLL CF	500.00	349.88	500.00	Easy stub Payroll costs
01-0250-7510	FINANCIAL- BANK CHARGES	1,500.00	1,030.45	1,500.00	Moneris - currently free bank charges, may change
01-0250-7820	TRANSFER - RESERVES	-	-	-	-
CORPORATE MANAGEMENT EXPENDITURES		<u>404,920.00</u>	<u>353,370.85</u>	<u>394,535.00</u>	
NET OPERATING EXPENDITURES		<u>(392,570.00)</u>	<u>(269,689.10)</u>	<u>(382,235.00)</u>	
CAPITAL					
20-0250-4600	CONTRIBUTION RESERVES	40,000.00	40,000.00	-	Withdraw Reserves for New Roof
20-0250-5500	OTHER REVENUE	-	-	-	-
		<u>40,000.00</u>	<u>40,000.00</u>	<u>-</u>	
EXPENDITURES					
20-0250-7401	BUILDING RENOVATIONS	75,000.00	79,193.70	-	-
20-0250-8050	ADMINISTRATION EQUIPMENT	35,000.00	17,105.15	15,000.00	New Computers or other equipment
20-0250-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
		<u>110,000.00</u>	<u>96,298.85</u>	<u>15,000.00</u>	
NET CAPITAL EXPENDITURES		<u>(70,000.00)</u>	<u>(56,298.85)</u>	<u>(15,000.00)</u>	

0411 - FIRE STATION - ALVINSTON

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING					
ALVINSTON FIRE DEPARTMENT REVENUE					
01-0410-1830	DONATIONS - BROOKE FIRE RESCUE	-	9,000.00	-	-
01-0411-5241	TOWNSHIP OF DAWN-EUPHEMIA	40,029.00	36,417.48	45,327.00	Estimates
01-0411-5242	SOUTHWEST MIDDLESEX	19,267.00	17,525.83	21,814.00	Estimates
01-0411-5509	OTHER MISC REVENUE	-	12,020.00	-	-
TOTAL REVENUE - OPERATING		<u>59,296.00</u>	<u>74,963.31</u>	<u>67,141.00</u>	
EXPENDITURES					
01-0410-7110	SALARY/WAGES	47,500.00	50,317.96	-	Include with Regular Wages now
01-0410-7116	BENEFITS - STATUTORY/MUNICIPAL	6,000.00	3,418.87	-	Include with Regular Wages now
01-0411-7110	WAGES - OPERATIONS	50,000.00	41,935.60	115,000.00	Includes Fire Chief now
01-0411-7111	WAGES - TRAINING	75,000.00	85,750.02	95,000.00	New FF training / Public Ed events/Officer Dev/RTC certification courses
01-0411-7115	GST RECOVERIES ON ALLOWANCES	(3,000.00)	(2,677.80)	(3,000.00)	-
01-0411-7116	BENEFITS - STATUTORY	16,000.00	8,307.40	24,000.00	Mainly WSIB based on # of firemen
01-0411-7117	BENEFITS - MUNICIPAL	6,500.00	5,120.28	6,000.00	VFIS Coverage
01-0411-7120	UNIFORMS	6,000.00	5,518.09	6,000.00	New recruits / replacement
01-0411-7125	PERSONNAL PROTECTIVE EQUIPMENT	6,000.00	2,190.10	6,000.00	Boots, traffic vests, helmets, gloves
01-0411-7150	TRAINING EXPENSES	15,000.00	14,271.55	15,000.00	Courses, Textbooks, etc.
01-0411-7175	EMPLOYEE RECOGNITION	3,500.00	983.50	3,500.00	Appreciation Dinner, certificates
01-0411-7303	PHONE/INTERNET SERVICE	1,500.00	1,340.95	1,500.00	-
01-0411-7305	POSTAGE & COURIER	300.00	45.33	250.00	-
01-0411-7306	UTILITIES	4,250.00	4,152.54	4,500.00	-
01-0411-7309	HEATING	3,000.00	2,364.62	3,250.00	-
01-0411-7310	OFFICE & ADMINISTRATION	8,000.00	9,025.67	8,000.00	Supplies/Corp mgmt. time /Firepro
01-0411-7315	INSURANCE	20,330.00	21,526.68	21,450.00	Per Insurance allocation
01-0411-7320	ASSOCIATION FEES & MEMBERSHIPS	2,000.00	1,473.57	2,000.00	O AFC, CVFSA
01-0411-7330	FIRE PREVENTION	3,500.00	2,719.21	4,500.00	Includes smoke & CO detectors, etc
01-0411-7340	BUILDING REPAIRS & MAINTENANCE	3,750.00	5,176.65	3,750.00	-
01-0411-7341	JANITORIAL SUPPLIES & MATERIALS	-	-	-	-
01-0411-7343	GROUNDS MTCE	2,500.00	2,500.00	3,000.00	Grass cutting
01-0411-7345	EQUIPMENT REPAIRS & MAINTENANCE	7,500.00	5,473.01	7,500.00	Equipment testing & maintenance
01-0411-7350	TRAVEL & ACCOMODATIONS	5,000.00	666.47	2,500.00	O AFC, CFFF
01-0411-7351	MEETINGS & MILEAGE	1,000.00	707.95	750.00	Officers Mtg, County Mutual Aid, etc.
01-0411-7360	MEDICAL SUPPLIES	2,500.00	4,979.41	2,500.00	-
01-0411-7365	PAGERS & RADIO'S	4,000.00	2,829.95	4,000.00	-
01-0411-7370	VEHICLE/EQUIPMENT - FUEL	5,500.00	4,162.91	5,000.00	-
01-0411-7371	PPE - CLEANING AND MAINTENANCE	3,000.00	3,667.07	4,000.00	additional gear to be cleaned based on 2025 cost
01-0411-7372	VEHICLE REPAIRS & MAINTENANCE	15,000.00	4,903.72	15,000.00	-
01-0411-7373	VEHICLE INSPECTIONS & TESTS	15,000.00	9,418.26	20,000.00	annual vehicle & equipment inspections
01-0411-7460	TELEPHONE DISPATCH COSTS	20,000.00	21,471.68	22,000.00	increased costing and upgrading equipment
01-0411-7820	TRANSFER - RESERVES	-	8,000.00	100,000.00	To Reserves for new firetruck
TOTAL EXPENDITURES - OPERATING		<u>356,130.00</u>	<u>331,741.22</u>	<u>502,950.00</u>	
NET EXPENDITURES OVER REVENUES - OPERATING		<u>(296,834.00)</u>	<u>(256,777.91)</u>	<u>(435,809.00)</u>	

0411 - FIRE STATION - ALVINSTON

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
CAPITAL					
REVENUE					
20-0411-1830	DONATIONS /Grants	-	7,227.00	13,882.00	Fire Protection Grant
20-0411-4600	CONTRIBUTION RESERVES	-	-	8,000.00	Prior year donation - Tanner Redick
20-0411-5241	MUNICIPAL - DAWN-EUPHEMIA	14,443.00	11,618.42	11,067.00	-
20-0411-5242	MUNICIPAL - SOUTHWEST MIDDLESEX	6,952.00	5,591.34	5,326.00	-
TOTAL REVENUE - CAPITAL		<u>21,395.00</u>	<u>24,436.76</u>	<u>38,275.00</u>	
EXPENDITURES					
20-0411-8000	EQUIPMENT - VEHICLES	10,000.00	6,726.47	13,882.00	Fire Protection Grant Equipment
20-0411-8001	BUNKER GEAR	20,000.00	18,015.45	24,000.00	6 sets @ \$4000 each
20-0411-8002	AIR PACKS	-	-	-	-
20-0411-8011	FURNITURE (TABLES)	-	-	6,000.00	Media centre and storage
20-0411-8020	COMMUNICATIONS	-	-	-	-
20-0411-8030	NEW VEHICLE	2,500.00	1,458.53	-	-
20-0411-8040	BUILDING	7,500.00	7,448.83	25,000.00	Training Facility - part 3
20-0411-8041	BUILDING -Interior	-	-	7,500.00	Replace flooring, plumbing + electrical upgrades
20-0411-8050	EQUIPMENT	85,000.00	67,432.14	12,000.00	Bumper mounted remote control nozzle on Tanker 2
20-0411-8051	TRAINING	3,500.00	2,203.10	10,000.00	Forcible Entry Prop
20-0411-9000	TO TCA	-	-	-	-
20-0411-9500	TO TANGIBLE CAPITAL ASSESTS	-	-	-	-
TOTAL EXPENDITURES - CAPITAL		<u>128,500.00</u>	<u>103,284.52</u>	<u>98,382.00</u>	
NET EXPENDITURES OVER REVENUE - CAPITAL		<u>(107,105.00)</u>	<u>(78,847.76)</u>	<u>(60,107.00)</u>	

0413 - FIRE DEPT - WATFORD

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0413-7315	INSURANCE ON VEHICLE	2,860.00	2,842.00	2,793.00	Per Insurance allocation
01-0413-7372	VEHICLE REPAIRS & MAINTENANCE	2,000.00	3,629.76	4,000.00	Safety & Repairs
01-0413-7610	WATFORD FIRE GRANT	2,500.00	2,284.00	2,500.00	Billed from Warwick
01-0413-7810	TRANSFERS - CAPITAL FD	-	-	-	-
TOTAL EXPENDITURES		<u>7,360.00</u>	<u>8,755.76</u>	<u>9,293.00</u>	
			18.96%	26.26%	

0420 - POLICE

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-0420-5201	CTY OF LAMBTON - POLICE GRANT	<u>11,910.00</u>	<u>11,910.00</u>	<u>11,910.00</u>	Same every year - Payment from County may be discontinued?
EXPENDITURES					
01-0420-7303	PHONE/INTERNET SERVICE	-	-	-	
01-0420-7325	CONFERENCE / SEMINARS	-	-	-	
11-0420-7460	POLICING	<u>401,102.00</u>	<u>400,826.57</u>	<u>464,386.00</u>	11% up, plus Lambton def, plus \$20k cannabis
EXPENDITURES		<u>401,102.00</u>	<u>400,826.57</u>	<u>464,386.00</u>	
NET		<u>(389,192.00)</u>	<u>(388,916.57)</u>	<u>(452,476.00)</u>	

0430 - CONSERVATION AUTH

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0430-7620	ST. CLAIR CONSERVATION AUTHORITY	<u>31,048.29</u>	<u>31,048.29</u>	<u>32,113.00</u>	3.43%
		<u>31,048.29</u>	<u>31,048.29</u>	<u>32,113.00</u>	

0440 - PROT INSP & CONTRL

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-0450-5507	SALE OF 911 SIGNS/BOOKS	250.00	544.20	250.00	-
01-0440-5005	ONTARIO - OMAF WILDLIFE	-	-	-	-
01-0440-5505	BUILDING PERMITS	35,000.00	52,117.01	40,000.00	Estimate for budget
01-0440-5507	PROPERTY STANDARDS RECOVERIES	3,500.00	2,844.64	2,500.00	Can't recover all charges
01-0440-5508	FENCEVIEWING CHARGES	-	-	-	-
01-0440-5510	DOG LICENCES	8,000.00	9,310.00	8,500.00	No Enumeration - 300 tags @ \$30/tag
01-0440-5511	OTHER - (KENNEL, ETC)	750.00	525.00	500.00	-
01-0440-5506	REFUND OF PERMIT DEPOSITS	-	-	-	-
TOTAL REVENUE		<u>47,500.00</u>	<u>65,340.85</u>	<u>51,750.00</u>	
EXPENDITURES					
01-0440-7420	LEGAL FEES PROPERTY STANDARDS	2,750.00	-	2,750.00	-
01-0440-7470	BUILDING INSPECTION CHARGES	35,000.00	48,888.73	40,000.00	use the county - estimated
01-0440-7472	ANIMAL CONTROL	4,000.00	3,449.41	4,000.00	Sarnia Humane Society billed for calls only
01-0440-7473	DOG TAG & LICENCING	500.00	246.68	-	Tag costs
01-0440-7474	FENCEVEIWERS	-	-	-	-
01-0440-7475	BY-LAW ENFORCEMENT	1,500.00	-	-	use the county
01-0440-7476	PROPERTY STANDARDS CHARGES	3,500.00	11,235.13	7,500.00	use the county; estimate only
01-0440-7630	LIVESTOCK CLAIMS & VALUATION	-	-	-	-
TOTAL EXPENDITURES		<u>47,250.00</u>	<u>63,819.95</u>	<u>54,250.00</u>	
NET EXPENDITURES OVER REVENUE		<u>250.00</u>	<u>1,520.90</u>	<u>(2,500.00)</u>	

0450 - EMERGENCY MEASURES

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0450-7110	SALARY/WAGES	2,500.00	2,500.00	3,000.00	From Council Support/Fire
01-0450-7116	BENEFITS - STATUTORY	-	-	-	-
01-0450-7150	TRAINING - CONSULTING	-	-	-	-
01-0450-7301	MATERIAL & SUPPLIES	750.00	214.50	500.00	-
01-0450-7331	PUBLIC EDUCATION	200.00	-	-	-
01-0450-7340	OFFICE MAINTENANCE	-	-	-	-
01-0450-7350	TRAVEL	-	-	-	-
01-0450-7372	EQUIPMENT REPAIRS & MAINTENANCE	-	-	-	-
TOTAL EXPENDITURES		<u>3,450.00</u>	<u>2,714.50</u>	<u>3,500.00</u>	

0500-0559 - MATERIAL & SERVICES

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUE					
01-0500-5501	ROAD RECEIPTS	5,000.00	6,319.07	5,000.00	Laneway Culverts, etc.
01-0500-5508	WEED CUTTING	-	75.00	-	-
01-0500-5510	ROADS LABOUR RECOVERIES	-	840.00	-	-
01-0500-5511	FUEL RECOVERY FIRE DEPT'S	-	-	-	Hot Patch
TOTAL REVENUE		<u>5,000.00</u>	<u>7,234.07</u>	<u>5,000.00</u>	
EXPENDITURES					
01-0501-7301	MATERIALS	10,000.00	12,428.19	25,000.00	Cold patch - \$ 170/tonne - 80 tonne
01-0501-7401	CONTRACTED SERVICES	-	-	-	-
01-0501-7501	RENTS	-	-	-	-
01-0503-7301	MATERIALS	45,000.00	40,632.40	10,000.00	Shouldering gravel for LaSalle & Rokeby
01-0503-7401	CONTRACTED SERVICES	-	-	-	-
01-0508-7301	MATERIALS	-	-	-	-
01-0508-7401	CONTRACTED SERVICES	-	-	-	-
01-0516-7301	MATERIALS	-	7,458.00	67,000.00	Crushing costs
01-0516-7401	CONTRACTED SERVICES	600,000.00	569,225.09	365,000.00	15,300k Tonne @ \$23/tonne "B" gravel
01-0518-7301	MATERIALS	-	-	22,000.00	Stock pile for culverts, etc
01-0518-7401	CONTRACTED SERVICES	106,000.00	79,458.28	94,000.00	Dust control 276.30/flake tonne (300 tonne) + tax
01-0531-7301	MATERIALS	15,000.00	-	70,000.00	Culverts - Quote from HubCap
01-0531-7401	CONTRACTED SERVICES	5,000.00	1,444.73	15,000.00	Culvert assistance - contractors
01-0531-7501	RENTS	-	-	-	-
01-0532-7301	MATERIALS	80,000.00	39,687.12	55,000.00	Engineering & Bridge repairs -LaSalle Line #38
01-0532-7401	CONTRACTED SERVICES	-	-	35,000.00	Bridge inspection + Engineering for Repairs
01-0535-7401	CONTRACTORS	-	-	-	-
01-0546-7301	MATERIALS	-	-	-	-
01-0546-7401	CONTRACTED SERVICES	3,500.00	-	15,000.00	Line painting
01-0546-7501	RENTS	-	-	-	-
01-0547-7301	MATERIALS	-	-	-	-
01-0547-7401	CONTRACTED SERVICES	10,000.00	4,754.72	10,000.00	Brush/tree removal
01-0547-7501	RENTS	-	-	-	-
01-0548-7301	MATERIALS	500.00	-	500.00	Grass seed - Ditching
01-0548-7401	CONTRACTED SERVICES	-	-	-	-
01-0548-7501	RENTS	-	-	-	-
01-0549-7301	MATERIALS	-	-	-	-
01-0549-7401	CONTRACTED SERVICES	2,750.00	2,673.95	2,750.00	Garbage-Waste Mgmt.
01-0550-7110	WAGES	-	-	-	-
01-0550-7301	MATERIALS	5,000.00	2,245.99	5,000.00	Posts/signs
01-0550-7401	CONTRACTED SERVICES	-	4,977.93	5,000.00	Reflectivity testing
01-0551-7301	MATERIALS	-	-	-	-
01-0551-7306	UTILITIES	250.00	233.16	275.00	Intersection lighting
01-0552-7301	MATERIALS	-	283.29	-	Sidewalks
01-0552-7401	CONTRACTORS	-	-	-	-
01-0553-7301	MATERIALS	-	82.84	-	-
01-0553-7401	CONTRACTED SERVICES	2,500.00	-	2,500.00	Catch basins
01-0554-7301	MATERIALS	-	25.44	-	-
01-0554-7401	CONTRACTED SERVICES	100,000.00	110,525.36	100,000.00	Municipal Drains - estimate
TOTAL EXPENDITURES		<u>985,500.00</u>	<u>876,136.49</u>	<u>899,025.00</u>	
NET EXPENDITURES OVER REVENUE - OPERAT		<u>(980,500.00)</u>	<u>(868,902.42)</u>	<u>(894,025.00)</u>	

0500-0559 - MATERIAL & SERVICES

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
CAPITAL REVENUE					
20-0500-4500	CONTRIBUTION REVENUE FUI	-	-	-	Borrowing
20-0500-4600	CONTRIBUTION RESERVE/RES	-	-	-	-
20-0500-5001	PROVINCE RD & BRIDGE GRAI	570,000.00	-	1,000,000.00	OCIF for Churchill
20-0500-5005	GAS TAX REBATE - AMO	-	-	-	-
20-0500-5240	EFFICIENCY FUNDING	-	-	-	-
20-0503-4600	CONTRIBUTION RESERVES	-	-	-	-
TOTAL REVENUE		<u>570,000.00</u>	<u>-</u>	<u>1,000,000.00</u>	
CAPITAL EXPENDITURES					
20-0502-7901	INTERNAL MUNICIPAL DRAIN	-	-	-	-
20-0503-7401	BUILDING IMPROVEMENTS	-	-	-	-
20-0503-7402	WATERLINE	-	-	-	-
20-0505-7307	ADVERTISING	-	-	-	-
20-0505-7398	LICENCES & PERMITS	-	-	-	-
20-0505-7401	CONTRACTOR	11,000.00	10,888.32	-	-
20-0505-7431	ENGINEERING	10,000.00	9,590.88	-	-
20-0506-7401	CONTRACTOR	-	-	-	-
20-0506-7431	ENGINEERING	-	-	-	-
20-0507-7401	CONTRACTOR	-	-	-	-
20-0507-7431	ENGINEERING	-	-	-	-
20-0508-7401	CONTRACTOR	-	-	-	-
20-0508-7431	ENGINEERING	-	-	-	-
20-0509-7307	ADVERTISING	-	-	-	-
20-0509-7401	CONTRACTOR	-	-	-	-
20-0510-7301	CONSTRUCTION MATERIAL	-	-	-	-
20-0510-7302	ENGINEERING	-	-	-	-
20-0511-7301	CONSTRUCTION MATERIAL	-	-	1,000,000.00	Churchill Line - 50% of year 1 costs
20-0512-7301	CONSTRUCTION MATERIAL	-	-	-	-
20-0512-7431	ENGINEERING	-	-	-	-
20-0513-7398	MAJOR CULVERTS LICENSES	-	-	-	-
20-0513-7401	MAJOR CULVERT CONSTRUCC	631,500.00	456,448.94	-	-
20-0513-7431	MAJOR CULVERTS	65,000.00	56,176.65	-	-
20-0513-7432	MAJOR CULVETS	-	-	-	-
20-0513-7433	MAJOR CULVERTS	-	-	-	-
20-0514-7301	RECONSTRUCTION (PULVERIZ	-	-	-	-
20-0515-7401	MAJOR REPAIRS	-	-	-	-
20-0540-7301	CONSTRUCTION MATERIAL	-	-	220,000.00	Top Coat Railroad, Elm, Centre
20-0540-7431	ENGINEERING	-	-	-	Eng for Walnut, Morrel, & River
20-0541-7398	LICENSES	-	-	-	-
20-0541-7401	CONTRACTOR	-	-	-	-
20-0541-7431	ENGINEERING	-	-	-	-
20-0552-7301	CONSTRUCTION MATERIAL	20,000.00	16,469.78	20,000.00	Sidewalks
20-0570-7431	ENGINEERING & CONSTRUCT	-	-	-	-
20-0599-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
TOTAL EXPENDITURES - CAPITAL		<u>737,500.00</u>	<u>549,574.57</u>	<u>1,240,000.00</u>	
NET CAPITAL EXPENDITURES		<u>(167,500.00)</u>	<u>(549,574.57)</u>	<u>(240,000.00)</u>	

0560 - PUBLIC WORKS DEPT

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0560-7110	SALARY/WAGES	414,500.00	389,275.95	434,500.00	Per payroll budget
01-0560-7111	PAYROLL RECOVERIES	(12,000.00)	(13,000.00)	(15,000.00)	Allocations to Water/sewer
01-0560-7116	BENEFITS - STATUTORY	50,250.00	29,737.30	52,500.00	Per payroll budget
01-0560-7117	BENEFITS - MUNICIPAL	75,750.00	67,231.42	72,500.00	Per payroll budget
01-0560-7125	PROTECTIVE CLOTHING	5,000.00	5,175.44	5,500.00	-
01-0560-7150	EDUCATION & TRAINING	13,000.00	6,534.70	10,000.00	-
01-0560-7230	LONG-TERM DEBT - INTEREST	9,035.50	9,035.50	7,696.50	Borrowed for Shiloh until 2031
01-0560-7301	OFFICE SUPPLIES	750.00	741.84	750.00	-
01-0560-7302	OFFICE EQUIPMENT	1,250.00	-	1,250.00	Misc. office equipment, etc.
01-0560-7303	PHONE/INTERNET SERVICE	4,500.00	4,331.96	4,750.00	-
01-0560-7304	SHOP SUPPLIES	12,000.00	12,438.03	12,000.00	-
01-0560-7305	POSTAGE/COURIER	-	-	-	-
01-0560-7306	UTILITIES	7,850.00	8,226.99	8,500.00	-
01-0560-7307	ADVERTISING	500.00	-	500.00	-
01-0560-7309	HEATING	4,250.00	4,010.94	4,500.00	-
01-0560-7310	COMPUTER TECHNOLOGY & SUPPORT	8,000.00	7,896.74	12,000.00	GPS & MESH/Citywide systems
01-0560-7315	INSURANCE	97,250.00	95,743.27	100,775.00	Per Insurance allocation
01-0560-7320	ASSOCIATION FEES & MEMBERSHIPS	1,350.00	1,220.90	1,350.00	-
01-0560-7325	CONFERENCES / SEMINIARS	2,750.00	129.57	2,750.00	OGRA
01-0560-7340	BUILDING REPAIRS & MAINTENANCE	12,000.00	4,745.99	7,500.00	-
01-0560-7341	SECURITY SYSTEM	750.00	-	750.00	-
01-0560-7350	TRAVEL	750.00	75.64	750.00	-
01-0560-7398	INVENTORY YEAR END ADJUSTMENT	-	-	-	-
01-0560-7399	OTHER MATERIAL	1,000.00	406.77	750.00	-
01-0560-7405	CONTRACTED SERVICE - OFFICE CLEANING	3,500.00	3,500.00	3,500.00	Performed by municipal staff
01-0560-7420	CONTRACTED SERVICES - LEGAL	-	-	-	-
01-0560-7610	TRANSFERS	-	-	-	-
01-0560-7730	LONG-TERM DEBT - PRINCIPAL	65,000.00	65,000.00	65,000.00	Borrowed for Shiloh until 2031
01-0560-7820	TRANSFER - RESERVES	-	-	100,000.00	to reserves
TOTAL EXPENDITURES		<u>778,985.50</u>	<u>702,458.95</u>	<u>895,071.50</u>	

0600-0639 - VEHICLES & EQUIP

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING					
EXPENDITURES					
01-0601-7370	FUEL	-	211.76	-	2006 Sterling PSD - sold
01-0601-7372	REPAIRS/MTCE	-	203.69	-	-
01-0601-7397	OTHER	-	-	-	-
01-0601-7850	TCA - AMORTIZATION	-	-	-	-
01-0602-5550	RENTALS	-	-	-	-
01-0602-7110	LABOUR	-	-	-	-
01-0602-7370	FUEL	6,000.00	6,944.56	6,500.00	2024 Freightliner
01-0602-7372	REPAIRS/MTCE	2,000.00	4,604.93	3,500.00	-
01-0602-7397	OTHER	1,600.00	2,369.97	1,500.00	Licence
01-0602-7850	TCA - AMORTIZATION	-	-	-	-
01-0603-5550	RENTALS	-	-	-	-
01-0603-7110	LABOUR	-	-	-	-
01-0603-7370	FUEL	6,500.00	5,263.41	6,500.00	2011 International
01-0603-7372	REPAIRS/MTCE	10,000.00	9,924.06	12,500.00	-
01-0603-7397	OTHER	2,000.00	1,917.50	2,000.00	Licence
01-0603-7850	TCA - AMORTIZATION	-	-	-	-
01-0604-7370	FUEL	6,500.00	9,572.78	9,500.00	2018 Western Star
01-0604-7372	REPAIRS/MTCE	10,000.00	8,445.06	10,000.00	-
01-0604-7397	OTHER	2,000.00	1,917.50	2,000.00	Licence
01-0604-7850	TCA - AMORTIZATION	-	-	-	-
01-0610-7370	FUEL	16,000.00	14,480.28	20,000.00	2025 CAT Grader
01-0610-7372	REPAIRS/MTCE	7,500.00	4,726.57	5,000.00	-
01-0610-7397	OTHER	-	-	-	-
01-0610-7850	TCA - AMORTIZATION	-	-	-	-
01-0611-7370	FUEL	23,500.00	18,179.02	20,000.00	2021 CAT grader
01-0611-7372	REPAIRS/MTCE	7,500.00	4,876.54	5,000.00	-
01-0611-7397	OTHER	-	-	-	-
01-0611-7850	TCA - AMORTIZATION	-	-	-	-
01-0620-7370	FUEL	6,000.00	4,968.24	6,000.00	2017 Ford 4x4
01-0620-7372	REPAIRS/MTCE	4,000.00	6,249.81	5,000.00	-
01-0620-7397	OTHER	1,000.00	947.50	1,000.00	Licence
01-0620-7850	TCA - AMORTIZATION	-	-	-	-
01-0621-7370	FUEL	5,000.00	3,743.51	5,000.00	2021 Dodge RAM 4x4
01-0621-7372	REPAIRS/MTCE	2,500.00	1,023.58	2,500.00	-
01-0621-7397	OTHER	-	-	-	No Licence Fee on small trucks
01-0621-7850	TCA - AMORTIZATION	-	-	-	-
01-0622-7370	FUEL	5,000.00	3,743.51	5,000.00	2019 Ford Pickup 4 x 4
01-0622-7372	REPAIRS/MTCE	2,500.00	505.18	2,500.00	-
01-0622-7397	OTHER	-	-	-	No Licence Fee on small trucks
01-0622-7850	TCA - AMORTIZATION	-	-	-	-
01-0623-7372	REPAIRS/MTCE	500.00	-	500.00	Water Tank & Trailer
01-0623-7397	OTHER	-	-	-	-
01-0623-7850	TCA - AMORTIZATION	-	-	-	-
01-0630-7370	FUEL	12,000.00	9,568.76	12,000.00	JD 5120 Tractor Loader
01-0630-7372	REPAIRS/MTCE	2,000.00	915.43	2,000.00	New one each year
01-0630-7397	OTHER	-	-	-	-
01-0630-7850	TCA - AMORTIZATION	-	-	-	-
01-0631-7370	FUEL	8,000.00	6,468.83	8,000.00	2021 Cat Backhoe
01-0631-7372	REPAIRS/MTCE	12,000.00	8,263.20	10,000.00	-
01-0631-7397	OTHER	-	-	-	-
01-0631-7850	TCA - AMORTIZATION	-	-	-	-
01-0632-7370	FUEL	500.00	389.78	500.00	Massey Tractor Loader
01-0632-7372	REPAIRS/MTCE	500.00	113.40	500.00	-
01-0632-7397	OTHER	-	-	-	-
01-0632-7850	TCA - AMORTIZATION	-	-	-	-

0600-0639 - VEHICLES & EQUIP

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
01-0633-7370	FUEL	2,000.00	931.54	1,000.00	Kubota & Hustler Mowers
01-0633-7372	REPAIRS/MTCE	750.00	38.24	500.00	-
01-0633-7397	OTHER	-	-	-	-
01-0633-7850	TCA - AMORTIZATION	-	-	-	-
01-0634-7370	FUEL	250.00	-	250.00	Small Engine Equipment
01-0634-7372	REPAIRS/MTCE	750.00	931.46	1,000.00	Chain saws, etc.
01-0634-7397	OTHER	-	437.56	-	-
01-0635-7372	REPAIRS/MTCE	1,500.00	1,506.71	1,500.00	Bush Hog
01-0635-7397	OTHER	-	-	-	-
01-0636-7372	REPAIRS/MTCE	500.00	762.12	500.00	Packer/Roller
01-0636-7397	OTHER	-	-	-	-
01-0637-7372	REPAIRS/MTCE	500.00	-	500.00	Sweeper
01-0637-7397	OTHER	-	-	-	-
01-0638-7372	REPAIRS/MTCE	1,000.00	855.84	1,000.00	Trailer
01-0638-7397	OTHER	-	-	-	-
01-0638-7850	TCA - AMORTIZATION	-	-	-	-
01-0639-7372	REPAIRS/MTCE	250.00	1,096.91	250.00	Road Drag
TOTAL EXPENDITURES - OPERATING		<u>170,100.00</u>	<u>147,098.74</u>	<u>171,000.00</u>	
CAPITAL - REVENUE					
20-0600-4600	CONTRIBUTION RESERVES	175,000.00	175,000.00	-	-
20-0600-8020	PICKUP TRUCK(S)	-	-	-	-
20-0600-8030	BACKHOE	-	-	-	-
20-0600-8031	TRAILER	-	-	-	-
20-0600-8032	GRADER	610,000.00	607,809.45	-	-
20-0600-8033	MOWER ETC	-	-	-	-
20-0600-8034	TRACTOR(S)	15,000.00	-	15,000.00	Yearly tractor upgrade
20-0600-8035	PLOW TRUCK(S)	-	-	-	-
20-0600-8050	EQUIPMENT	4,500.00	4,604.64	-	-
20-0699-9500	TO TANGIBLE CAPITAL ASS	-	-	-	-
CAPITAL EXPENDITURES		<u>629,500.00</u>	<u>612,414.09</u>	<u>15,000.00</u>	
NET CAPITAL EXPENDITURES		<u>(454,500.00)</u>	<u>(437,414.09)</u>	<u>(15,000.00)</u>	

0671-0673 - SNOW REMOVAL

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0671-7110	WAGES	-	-	-	-
01-0671-7118	BENEFITS	-	-	-	-
01-0671-7301	MATERIALS	30,000.00	38,704.20	35,000.00	Salt & Sand
01-0671-7350	MACHINE RENTS	-	-	-	-
01-0671-7397	MISCELLANEOUS	-	-	-	-
01-0671-7401	CONTRACTORS	-	-	-	-
01-0672-7110	WAGES	-	-	-	-
01-0672-7118	BENEFITS	-	-	-	-
01-0672-7301	MATERIALS	-	-	-	-
01-0672-7350	MACHINE RENTS	-	-	-	-
01-0672-7397	MISCELLANEOUS	-	-	-	-
01-0672-7401	CONTRACTORS	2,250.00	-	2,250.00	Snowplowing -rent Inwood
01-0673-7110	WAGES	-	-	-	-
01-0673-7118	BENEFITS	-	-	-	-
01-0673-7301	MATERIALS	-	-	-	-
01-0673-7350	MACHINE RENTS	-	-	-	-
01-0673-7397	MISCELLANEOUS	-	-	-	-
01-0673-7401	CONTRACTORS	-	-	-	-
TOTAL EXPENDITURES		<u>32,250.00</u>	<u>38,704.20</u>	<u>37,250.00</u>	

0751 - STRT LIGHTS - ALVINSTON

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0751-7306	UTILITIES - HYDRO	12,000.00	11,538.01	12,500.00	-
01-0751-7345	REPAIRS/REPLACEMENTS	2,000.00	3,785.66	2,500.00	-
01-0751-7710	TRANSFER - CAPITAL FD	-	-	-	-
01-0751-7810	TRANSFER - CAPITAL FUND	-	-	-	-
01-0751-7820	TRANSFER TO RESERVE - ALVINSTON	-	-	-	-
TOTAL EXPENDITURES		<u>14,000.00</u>	<u>15,323.67</u>	<u>15,000.00</u>	
 CAPITAL					
20-0751-4500	REVENUE FUND	-	-	-	-
20-0751-8014	NEW LIGHTS	-	-	-	-
20-0751-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
TOTAL EXPENDITURES - CAPITAL		<u>-</u>	<u>-</u>	<u>-</u>	

0752-STRT LIGHTS - INWOOD

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING EXPENDITURES					
01-0752-7306	UTILITIES - HYDRO	7,500.00	6,542.35	7,500.00	-
01-0752-7345	REPAIRS/REPLACEMENTS	1,000.00	-	1,000.00	-
01-0752-7810	TRANSFER - CAPITAL FD	-	-	-	-
TOTAL EXPENDITURES - OPERATING		<u>8,500.00</u>	<u>6,542.35</u>	<u>8,500.00</u>	

0810 - SEWER - ALVINSTON

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
OPERATING					
01-0810-5520	SEWER BILLINGS	38,600.00	40,022.21	40,600.00	~20,000 m3 @ \$2.03/ m3
01-0810-5521	SEWER BILLING FLATE RATE	193,107.60	197,516.66	202,753.50	~85.55/bill *6 bills *395 users
01-0810-5525	SEWER CHARGES - OTHER	2,500.00	17,500.00	6,000.00	School recoveries - bioxide & Connections
TOTAL OPERATING REVENUE		234,207.60	255,038.87	249,353.50	
EXPENDITURES					
01-0810-7111	ADMINISTRATION CHARGES PAYROLL	16,000.00	14,500.00	17,000.00	-
01-0810-7230	L T DEBT CHGS - INTEREST	1,179.37	1,179.36	954.64	Actual per schedule until 2030
01-0810-7303	PHONE SERVICE	1,750.00	1,620.96	1,750.00	-
01-0810-7305	POSTAGE AND COURIER	1,500.00	1,500.00	1,500.00	For mailing invoices
01-0810-7306	UTILITIES	29,000.00	22,862.92	27,500.00	-
01-0810-7315	INSURANCE	10,300.00	9,208.43	10,500.00	Per Insurance allocation
01-0810-7340	BUILDING REPAIRS AND MAINTENANCE	2,500.00	236.20	2,500.00	-
01-0810-7347	SCHOOL SEWER LINE WORK	5,000.00	-	5,000.00	Using bioxide again
01-0810-7398	ADJUSTMENTS SMALL BAL W/O'S	-	-	-	-
01-0810-7399	OTHER	7,500.00	7,500.00	8,500.00	Water sys, hydro & water, etc. allocated
01-0810-7430	CONTRACTED SERVICE - CONSULTING	-	-	-	-
01-0810-7432	OPERATING & MTCE	35,000.00	38,748.64	35,000.00	R & M - Central Sanitation, Alum, callouts, etc.
01-0810-7455	CONTRACTED SERVICE - OCWA	96,397.50	96,397.47	98,132.66	OCWA contract - 75% of total
01-0810-7456	CONTRACTED SERVICE - SPECIAL	-	-	-	ESAs
01-0810-7550	W/O FRONTAGE/CONNECTION CHARGES	-	-	-	-
01-0810-7730	L T DEBT - PRINCIPAL	4,950.00	4,950.00	4,950.00	Actual per loan schedule until 2030
01-0810-7750	INTERNAL INWOOD TREATMENT SHARE	(16,500.00)	(15,345.98)	(16,500.00)	Approx.15% to Inwood for share of costs based on flows
01-0810-7820	TRANSFER TO RESERVES	39,630.73	71,680.87	52,566.21	-
TOTAL OPERATING EXPENDITURES		234,207.60	255,038.87	249,353.50	
NET - OPERATING		-	0.00	0.00	
CAPITAL					
REVENUE					
20-0811-4345	LTL - LONG TERM BANK LOANS	-	-	-	-
20-0811-4600	RESERVE FUND CONTRIBUTION	182,750.00	109,224.80	163,625.00	Transfer from Reserves
20-0814-4501	INWOOD PROJECT CONTRIBUTION	32,250.00	10,602.43	28,875.00	Inwood share of upgrades
20-0814-5000	ONTARIO GRANTS	-	-	-	-
20-0814-5100	CANADA GRANTS	-	-	-	-
TOTAL REVENUE		215,000.00	119,827.23	192,500.00	
EXPENDITURES					
20-0811-7401	CONTRACTOR	80,000.00	49,144.34	80,000.00	Collection Line repairs
20-0811-7431	ENGINEERING	-	-	-	-
20-0811-8041	BUILDING IMPROVEMENTS	40,000.00	14,745.05	72,500.00	Fine Bubble Diffusers delayed until 2026
20-0811-8050	EQUIPMENT	30,000.00	26,995.90	10,000.00	Generator Repairs
20-0811-8060	PUMP STATIONS	65,000.00	28,941.94	30,000.00	Pump Station Repairs
20-0812-7401	CONTRACTOR	-	-	-	-
20-0812-7431	ENGINEERING	-	-	-	-
20-0812-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
20-0813-7307	ADVERTISING & OTHER EXPENSES	-	-	-	-
20-0814-7431	ENGINEERING	-	-	-	-
TOTAL EXPENDITURES		215,000.00	119,827.23	192,500.00	
NET - CAPITAL		-	-	-	

0811 - SEWER - INWOOD

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVEUNE					
TAXATION					
01-0016-0054	INWOOD SEWER CAPITAL	58,255.84	58,255.84	58,255.84	4 years to go (89 x 654.56)
01-0016-0055	INWOOD SEWER CONNECTION	1,000.00	1,075.98	1,000.00	4 years to go
TOTAL TAXATION		<u>59,255.84</u>	<u>59,331.82</u>	<u>59,255.84</u>	
OPERATING					
01-0811-5520	SEWER BILLINGS	67,829.76	67,829.76	70,542.84	Estimate = 92 x \$766.77/property
01-0811-5525	SEWER CHARGES - OTHER	-	-	-	-
TOTAL OPERATING REVENUE		<u>67,829.76</u>	<u>67,829.76</u>	<u>70,542.84</u>	
EXPENDITURES					
01-0811-7230	L T DEBT CHGS - INTEREST	9,542.19	9,542.19	7,723.92	Per debt schedule until 2030
01-0811-7303	PHONE SERVICE	600.00	540.36	600.00	-
01-0811-7306	UTILITIES	4,500.00	3,866.77	4,500.00	-
01-0811-7315	INSURANCE	2,000.00	1,893.40	2,215.00	Per Insurance allocation
01-0811-7432	OPERATING & MTCE	5,000.00	553.88	5,000.00	clean out pump station, call outs, etc.
01-0811-7455	CONTRACTED SERVICE - OCWA	32,132.50	32,132.53	32,710.89	OCWA Contract -25% of total
01-0811-7550	W/O DEBT CHARGES	654.56	654.56	654.56	-
01-0811-7730	L T DEBT - PRINCIPAL	40,050.00	40,050.00	40,050.00	Per debt schedule until 2030
01-0811-7750	INTERNAL TREATMENT SHARE	16,500.00	15,345.98	16,500.00	Share of Alvinston operating costs
01-0811-7820	TRANSFER TO RESERVES	16,106.35	22,581.91	19,844.32	-
TOTAL EXPENDITURES		<u>127,085.60</u>	<u>127,161.58</u>	<u>129,798.68</u>	
NET - OPERATING		<u>-</u>	<u>-</u>	<u>-</u>	
CAPITAL					
REVENUE					
20-0810-4345	LTL - LONG TERM BANK LOANS	-	-	-	-
20-0810-4600	RESERVE CONTRIBUTION	32,250.00	44,738.43	28,875.00	Transfer from Reserves
20-0810-5000	ONTARIO GRANTS	-	-	-	-
20-0810-5100	CANADA GRANTS	-	-	-	-
TOTAL REVENUE - CAPITAL		<u>32,250.00</u>	<u>44,738.43</u>	<u>28,875.00</u>	
EXPENDITURES					
20-0810-7401	CONTRACTOR	-	25,867.35	-	-
20-0810-7402	TO SHARE ALVINSTON UPGRADES	32,250.00	10,602.43	28,875.00	Inwood share - Alvinston Upgrades
20-0810-7431	ENGINEERING	-	-	-	-
20-0810-8012	EQUIPMENT	-	8,268.65	-	Inwood Generator Repairs
TOTAL EXPENDITURES - CAPITAL		<u>32,250.00</u>	<u>44,738.43</u>	<u>28,875.00</u>	
NET - CAPITAL		<u>-</u>	<u>-</u>	<u>-</u>	

0820 - STORM SEWER

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-0820-7230	L T DEBT CHGS - INTEREST	2,925.25	2,925.25	1,268.64	Inwood Storm Sewer to 2026
01-0820-7730	L T DEBT - PRINCIPAL	<u>65,327.17</u>	<u>65,327.17</u>	<u>66,983.76</u>	Inwood Storm Sewer to 2026
		<u>68,252.42</u>	<u>68,252.42</u>	<u>68,252.40</u>	

0830 - WATER

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUE					
01-0830-5520	WATER BILLINGS	96,000.00	103,985.13	98,400.00	30,000 m3 @ \$3.28/m3 \$100.16 bimonthly * 6 billings * 430 users
01-0830-5521	WATER BILLING FLAT RATE	252,117.60	257,121.92	258,412.80	
01-0830-5525	WATER OTHER REVENUE	7,000.00	18,200.00	7,000.00	Connection charges
01-0830-5530	SALE OF WATER	2,205.00	2,205.00	2,205.00	County Fire Radio Tower Rental
01-0830-5535	WATER TOWER	10,000.00	8,328.37	10,000.00	~1,880 m3 @ \$5.31/m3
01-0830-5550	SALE OF METERS/INSTALL	-	3,701.42	-	-
01-0830-5575	CONNECTION CHARGES	-	13,754.93	-	-
TOTAL OPERATING REVENUE		<u>367,322.60</u>	<u>407,296.77</u>	<u>376,017.80</u>	
EXPENDITURES					
01-0830-7111	ADMINISTRATION CHARGES PAYROLL	19,000.00	19,000.00	20,000.00	Allocated from Admin, etc.
01-0830-7230	L T DEBT CHGS - INTEREST	9,342.78	9,342.78	8,576.57	per loan schedules until 2035
01-0830-7303	PHONE/INTERNET SERVICES	600.00	540.36	600.00	-
01-0830-7305	POSTAGE AND COURIER	1,750.00	1,750.00	1,850.00	Allocated for mailing bills & statements
01-0830-7306	UTILITIES	7,500.00	10,895.46	9,500.00	Heating in winter up
01-0830-7310	COMPUTER TECHNOLOGY & SUPPORT	1,500.00	1,172.28	1,500.00	-
01-0830-7312	WATER PURCHASES	142,500.00	124,195.00	131,750.00	85,000 estimate @ 1.55 per m3
01-0830-7315	INSURANCE	13,280.00	12,912.79	14,325.00	Per Insurance allocation
01-0830-7340	BUILDING REPAIRS AND MAINTENANCE	1,500.00	521.13	1,500.00	-
01-0830-7398	ADJUSTMENTS SMALL BAL W/O	-	-	-	-
01-0830-7399	OTHER	(7,500.00)	(7,500.00)	(8,500.00)	To sewer - unmetered water/hydro usage & software
01-0830-7432	OPERATING & MTCE	25,000.00	27,799.92	25,000.00	Call outs, tests & repairs, meters, reading software, etc.
01-0830-7434	WATER METERS	-	3,587.29	-	-
01-0830-7455	CONTRACTED SERVICE - OCWA	110,033.89	110,033.89	112,014.49	As per Agreement
01-0830-7730	L T DEBT - PRINCIPAL	29,975.28	29,975.28	30,741.49	from schedule until 2035
01-0830-7820	TRANSFERS TO RESERVES	12,840.65	63,070.59	27,160.25	-
TOTAL EXPENDITURES		<u>367,322.60</u>	<u>407,296.77</u>	<u>376,017.80</u>	
NET - OPERATING		<u>-</u>	<u>-</u>	<u>-</u>	
CAPITAL REVENUE					
20-0830-4600	RESERVE FUND CONTRIBUTION	-	-	20,000.00	From Reserves
20-0830-5000	ONTARIO GRANTS	-	-	-	-
20-0830-5100	FEDERAL GRANTS	-	-	-	-
20-0834-5510	PREPAID SPECIAL CHARGES	-	-	-	-
TOTAL REVENUE		<u>-</u>	<u>-</u>	<u>20,000.00</u>	
EXPENDITURES					
20-0830-7401	CONTRACTOR	-	-	-	-
20-0830-7431	ENGINEERING , Etc	-	-	-	-
20-0830-8050	EQUIPMENT	-	-	20,000.00	Chemical Pumps and Chlorine Analyser
20-0831-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>20,000.00</u>	
NET - CAPITAL		<u>-</u>	<u>-</u>	<u>-</u>	

0840 - WASTE COLLECTION

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-0840-5505	OTHER REVENUE	-	583.52	-	
TOTAL REVENUE		<u>-</u>	<u>583.52</u>	<u>-</u>	
EXPENDITURES					
01-0840-7480	WASTE COLLECTION	70,106.96	70,110.22	73,617.00	Estimate 5% increase
01-0840-7481	LARGE ITEM COLLECTION	15,000.00	15,110.97	16,000.00	One collection week in the summer
01-0840-7482	GARBAGE COLLECTION - ALVINSTON 19.98%	17,526.74	17,527.38	18,403.00	Estimate 5% increase
01-0840-7483	GARBAGE COLLECTION - INWOOD 10	4,612.30	4,612.40	4,843.00	Estimate 5% increase
TOTAL EXPENDITURES		<u>107,246.00</u>	<u>107,360.97</u>	<u>112,863.00</u>	
		<u>(107,246.00)</u>	<u>(106,777.45)</u>	<u>(112,863.00)</u>	

0860 - RECYCLING

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-0860-5050	WASTE DIVERSION ONT (BLUEWATER)	-	-	-	-
01-0860-5505	SALE OF BLUE BOX ETC	-	-	-	-
TOTAL REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES					
01-0860-7399	OTHER MATERIAL FOR RESALE	-	-	-	
01-0860-7480	RECYCLING	5,038.88	3,587.95	3,850.00	Producer Resp
01-0860-7482	RECYCLING - ALVINSTON 38%	1,259.72	1,471.89	1,575.00	Estimate 5% increase
01-0860-7483	RECYCLING - INWOOD 10%	331.51	327.08	350.00	-
TOTAL EXPENDITURES		<u>6,630.11</u>	<u>5,386.92</u>	<u>5,775.00</u>	
NET EXPENDITURES OVER REVENUE		<u>(6,630.11)</u>	<u>(5,386.92)</u>	<u>(5,775.00)</u>	

1020 - HOSPITAL & CEMETERIES

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
EXPENDITURES					
01-1020-7400	COUNTY SPECIAL HOSPITAL LEVY	-	-	-	-
01-1020-7683	TRANSFERS TO OTHERS	5,300.00	5,300.00	5,300.00	\$300 to Lambton Recruit., 5,000 to Newbury
01-1020-7820	TRANSFER TO RESERVE	-	-	-	-
01-1040-7471	FEES AND PERMITS	-	-	-	-
01-1040-7683	GRANTS TO CEMETERIES	<u>450.00</u>	<u>450.00</u>	<u>450.00</u>	St. James, Mt Carmel, Saunders (\$150 each)
TOTAL EXPENDITURES		<u><u>5,750.00</u></u>	<u><u>5,750.00</u></u>	<u><u>5,750.00</u></u>	

1045 - CEMETERY

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1045-5505	GRAVE OPENINGS	7,500.00	23,380.00	20,000.00	Estimates
01-1045-5506	LOT SALES	2,500.00	7,766.00	5,000.00	Estimates
01-1045-5507	FOUNDATIONS	-	-	-	-
01-1045-5508	BURIAL RIGHTS	-	-	-	-
01-1045-5550	OTHER INCOME	2,500.00	2,525.00	1,500.00	-
01-1045-6810	INTEREST - PERPETUAL CARE FUNDS	5,000.00	9,874.93	8,000.00	Estimates
01-1045-6811	INTEREST - CEMETERY INVESTMENTS	-	3,724.93	2,500.00	Estimates
01-1045-6812	MUTUAL FUNDS GROWTH	-	-	-	Estimates
01-1045-6813	FROM CEMETERY RESERVES	26,320.00	8,764.30	3,405.00	From Cemetery reserves
01-1045-6830	DONATIONS	10,000.00	16,675.52	12,000.00	Estimates
TOTAL REVENUE		<u>53,820.00</u>	<u>72,710.68</u>	<u>52,405.00</u>	
EXPENDITURES					
01-1045-7110	SALARY & WAGES	37,500.00	38,339.79	35,000.00	Estimates
01-1045-7116	STATUTORY BENEFITS	2,500.00	-	-	Estimates
01-1045-7117	BENEFITS - MUNICIPAL	-	-	-	Estimates
01-1045-7301	OFFICE	1,000.00	1,382.79	1,500.00	Estimates
01-1045-7303	PHONE	800.00	464.66	400.00	Estimates
01-1045-7306	UTILITIES	1,000.00	435.33	1,000.00	Estimates
01-1045-7311	EQUIPMENT MAINTENANCE	4,000.00	3,083.89	4,000.00	Estimates
01-1045-7315	INSURANCE	1,770.00	2,063.21	2,005.00	Per Insurance allocation
01-1045-7341	GROUNDS MAINTENANCE	2,250.00	8,499.02	3,500.00	Estimates
01-1045-7342	GRAVE OPENINGS	3,000.00	5,605.40	5,000.00	Estimates
01-1045-7820	TRANSFER TO RESERVES	-	-	-	-
TOTAL EXPENDITURES		<u>53,820.00</u>	<u>59,874.09</u>	<u>52,405.00</u>	
NET EXPENDITURES OVER REVENUE		<u>-</u>	<u>12,836.59</u>	<u>-</u>	
CAPITAL					
20-1045-4500	CONTRIBUTION REVENUE FUND	-	-	-	-
20-1045-8010	CEMETERY EQUIPMENT	-	12,836.59	-	New Lawnmower
20-1045-8015	CEMETERY MEMORIAL GARDENS	-	-	-	-
TOTAL		<u>-</u>	<u>12,836.59</u>	<u>-</u>	

1635 - ALVIN COMMUNITY CENTRE

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING REVENUE					
01-1635-5550	ICE RENTALS	195,000.00	263,577.95	250,000.00	-
01-1635-5551	SKATE SHARPENING	750.00	1,092.89	750.00	-
01-1635-5552	ADVERTISING	27,500.00	31,530.00	30,000.00	-
01-1635-5553	ARENA FLOOR RENTAL	1,400.00	577.00	-	-
01-1635-5555	HALL RENTS - CC	35,000.00	50,369.41	45,000.00	-
01-1635-5556	ROOM RENTS - ARENA	5,000.00	5,584.72	5,000.00	-
01-1635-5557	GROUND RENTS	5,000.00	3,864.00	5,000.00	-
01-1635-5558	OTHER RENTS	-	90.00	-	-
01-1635-5560	PROGRAM - BALL HOCKEY	250.00	644.29	250.00	-
01-1635-5561	PROGRAM - YOGA	250.00	-	250.00	-
01-1635-5562	PROGRAM - PUBLIC SKATING	250.00	-	250.00	-
01-1635-5571	BAR	5,000.00	6,088.13	5,000.00	-
01-1635-5575	OTHER REVENUES	3,500.00	3,318.04	3,500.00	-
01-1635-6501	DISCOUNTS	<u>(2,500.00)</u>	<u>(7,308.00)</u>	<u>(7,500.00)</u>	Fair board, Canada Day & other disc
TOTAL REVENUE		<u>276,400.00</u>	<u>364,428.43</u>	<u>337,500.00</u>	
OPERATING EXPENDITURES					
01-1635-7110	SALARY/WAGES	307,750.00	309,734.90	345,250.00	Per Payroll Budget
01-1635-7111	INTERNAL RECOVERIES/CHARGEBACKS	(12,000.00)	(12,500.00)	(13,000.00)	Grass Park & Firehall/ Office cleaning
01-1635-7116	BENEFITS - STATATORY	37,750.00	23,693.18	42,250.00	Per Payroll Budget
01-1635-7117	BENEFITS - MUNICIPAL	63,500.00	54,161.87	65,000.00	Per Payroll Budget
01-1635-7125	PROTECTIVE CLOTHING	4,500.00	4,336.51	4,500.00	-
01-1635-7150	EDUCATION & TRAINING	5,000.00	2,446.13	5,000.00	-
01-1635-7230	L T DEBT CHGS - INTEREST	-	-	-	-
01-1635-7301	OFFICE SUPPLIES	250.00	147.13	250.00	-
01-1635-7302	OFFICE EQUIPMENT	1,000.00	-	1,000.00	-
01-1635-7303	PHONE/INTERNET SERVICE	2,500.00	2,064.42	2,500.00	-
01-1635-7304	COPYING & PRINTING	250.00	-	250.00	-
01-1635-7305	POSTAGE/COURIER	-	-	-	-
01-1635-7306	UTILITIES	80,000.00	77,138.78	85,000.00	-
01-1635-7307	ADVERTISING	500.00	25.00	500.00	-
01-1635-7309	HEATING	19,000.00	17,521.47	22,500.00	-
01-1635-7310	COMPUTER TECHNOLOGY & SUPPORT	1,500.00	1,884.67	1,500.00	-
01-1635-7315	INSURANCE	81,080.00	81,744.53	86,815.00	Per Insurance allocation
01-1635-7320	ASSOCIATION FEES & MEMBERSHIPS	950.00	920.00	950.00	-
01-1635-7330	ARENA ICE SURFACE	5,000.00	14,000.24	7,500.00	-
01-1635-7340	BUILDING REPAIRS & MAINTENANCE	35,000.00	42,305.69	40,000.00	Lots of small R & M
01-1635-7341	GROUND MAINTENANCE	3,500.00	7,521.52	3,500.00	-
01-1635-7342	KITCHEN EQUIPMENT	-	91.55	-	-
01-1635-7343	BALL DIAMONDS	2,500.00	11,468.17	5,000.00	-
01-1635-7372	EQUIPMENT REPAIRS & MTCE	35,000.00	34,532.07	35,000.00	Lots of small R & M & costs
01-1635-7375	VEHICLE RENTAL - PARKS	-	-	-	-
01-1635-7381	BAR SUPPLIES	4,000.00	3,067.57	4,000.00	-
01-1635-7383	ICE SUPPLIES	2,250.00	1,828.76	2,250.00	-
01-1635-7384	KITCHEN SUPPLIES	500.00	838.16	500.00	-
01-1635-7398	BAD DEBT EXPENSE	-	-	-	-
01-1635-7399	OTHER MATERIAL	1,000.00	826.80	1,000.00	-
01-1635-7430	CONTRACTED SERVICE - CONSULTING	-	-	-	-
01-1635-7441	CONSULTING - HEALTH & SAFETY	-	-	-	-
01-1635-7820	TRANSFER - RESERVES	-	-	-	to Reserves
TOTAL OPERATING EXPENDITURES		<u>682,280.00</u>	<u>679,799.12</u>	<u>749,015.00</u>	
NET EXPENDITURES OVER REVENUE - OPERATING		<u>(405,880.00)</u>	<u>(315,370.69)</u>	<u>(411,515.00)</u>	

1635 - ALVIN COMMUNITY CENTRE

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
CAPITAL REVENUE					
20-1635-1830	DONATIONS	-	35,500.00	-	-
20-1635-1840	SALE OF EQUIPMENT	-	-	-	-
20-1635-4500	REVENUE FUND CONTRIBUTION	-	-	700,000.00	Loan and/or fundraising
20-1635-4600	RESERVE/RESERVE FUND CONTRIBUTION	125,000.00	-	-	-
20-1635-5000	PROVINCE	-	70,000.00	925,000.00	Provincial Grant
20-1635-5100	FEDERAL GRANTS	-	-	-	-
20-1635-5400	BLUEWATER POWER	-	-	-	-
TOTAL CAPITAL REVENUE		<u>125,000.00</u>	<u>105,500.00</u>	<u>1,625,000.00</u>	
CAPITAL EXPENDITURES					
20-1635-8010	FENCING	-	-	25,000.00	Replace Interior Doors
20-1635-8011	FURNITURE (TABLES, CHAIRS ETC)	10,000.00	-	20,000.00	Replace aging tables/chairs
20-1635-8012	EQUIPMENT	-	-	2,500.00	Hose and reel for ice making
20-1635-8013	FURNACE/BOILER /REFRIGERATION	-	-	-	-
20-1635-8014	FURNACE/BOILER /REFRIGERATION	190,500.00	136,121.10	20,000.00	Replace HWH add Showers
20-1635-8015	BUILDING UPGRADES	-	22,443.15	1,850,000.00	Replace Ice Pad, Dehumidifier, etc
20-1635-8016	AUDITORIUM UPGRADES	-	-	-	-
20-1635-8017	EQUIPMENT	-	-	-	-
20-1635-8018	BALL DIAMOND LIGHTING	-	-	-	-
20-1635-8019	ELECTRONIC SCORE BOARD	-	-	-	-
20-1635-8020	SMALL UTILITY TRACTOR	-	-	20,000.00	Replace Lawn mower
20-1635-8021	ICE SURFACER (OLYMPIA)	-	-	-	-
20-1635-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
20-1638-8041	BOOTH UPGRADES	-	-	-	-
TOTAL EXPENDITURES		<u>200,500.00</u>	<u>158,564.25</u>	<u>1,937,500.00</u>	
NET EXPENDITURES OVER REVENUE - CAPITAL		<u>(75,500.00)</u>	<u>(53,064.25)</u>	<u>(312,500.00)</u>	

1637 - CONCESSION BOOTH

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1637-5570	CONCESSIONS	1,000.00	-	1,000.00	Other sales
01-1637-5572	VENDING MACHINES	3,000.00	3,619.91	3,000.00	-
01-1637-5575	OTHER REVENUES	720.00	1,009.75	720.00	120 per month
TOTAL REVENUE		<u>4,720.00</u>	<u>4,629.66</u>	<u>4,720.00</u>	
EXPENDITURES					
01-1637-7110	SALARY/WAGES	-	-	-	-
01-1637-7116	BENEFITS - STATATORY	-	-	-	-
01-1637-7301	OFFICE SUPPLIES	-	-	-	-
01-1637-7307	ADVERTISING	-	-	-	-
01-1637-7340	BUILDING REPAIRS & MAINTENANCE	-	-	-	-
01-1637-7372	EQUIPMENT RENTAL & MTCE	-	-	-	-
01-1637-7380	BOOTH SUPPLIES	-	-	-	-
01-1637-7382	VENDING MACHINE SUPPLIES	3,500.00	3,023.53	3,500.00	-
01-1637-7398	PURCHASES FOR OTHERS	-	-	-	-
01-1637-7399	OTHER MATERIAL	1,000.00	750.86	1,000.00	Tape, etc.
01-1637-7810	TRANSFER - CAPITAL FD	-	-	-	-
TOTAL EXPENDITURES		<u>4,500.00</u>	<u>3,774.39</u>	<u>4,500.00</u>	
NET EXPENDITURES OVER REVENUE		<u>220.00</u>	<u>855.27</u>	<u>220.00</u>	

1639 - INWOOD CC

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1639-1830	DONATIONS	-	746.43	-	Inwood 150
01-1639-5558	OTHER RENTALS/INCOME	-	188.00	-	-
TOTAL REVENUE		<u>-</u>	<u>934.43</u>	<u>-</u>	
EXPENDITURES					
01-1639-7306	UTILITIES - HYDRO	950.00	868.80	950.00	-
01-1639-7315	INSURANCE	2,510.00	3,265.80	3,190.00	Per Insurance allocation
01-1639-7399	MATERIAL	3,000.00	2,302.65	3,000.00	General maintenance
01-1639-7401	CONTRACTS	2,000.00	2,000.00	2,000.00	General maintenance
01-1639-7810	TRANSFER TO CAPITAL FUND	-	-	-	-
TOTAL EXPENDITURES		<u>8,460.00</u>	<u>8,476.64</u>	<u>9,140.00</u>	
NET EXPENDITURES OVER REVEUNE		<u>(8,460.00)</u>	<u>(7,542.21)</u>	<u>(9,140.00)</u>	
CAPITAL					
20-1639-1831	DONATIONS - PUBLIC	-	-	-	-
20-1639-4600	RESERVE/RESERVE FUND CONTRIBUTIC	-	-	-	-
TOTAL REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES					
20-1639-7405	MATERIALS	-	-	-	-
20-1639-8012	EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	
NET EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	

1641 - ALVIN LIBRARY

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1641-1830	DONATIONS & OTHER REVENUE	-	-	-	-
TOTAL REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES					
01-1641-7303	PHONE/INTERNET SERVICE	-	-	-	-
01-1641-7306	UTILITIES	2,750.00	2,720.72	2,750.00	-
01-1641-7309	HEATING	1,500.00	1,497.28	1,500.00	-
01-1641-7315	INSURANCE	3,080.00	3,311.96	3,470.00	Per Insurance allocation
01-1641-7340	BUILDING REPAIRS & MAINTENANCE	1,500.00	931.65	2,500.00	-
01-1641-7399	OTHER	-	-	-	-
01-1641-7810	TRANSFER - CAPITAL FUND	-	-	-	-
TOTAL EXPENDITURES		<u>8,830.00</u>	<u>8,461.61</u>	<u>10,220.00</u>	
NET EXPENDITURES OVER REVENUE		<u>(8,830.00)</u>	<u>(8,461.61)</u>	<u>(10,220.00)</u>	
CAPITAL					
20-1641-1830	DONATIONS BUILDING FUND	-	-	-	-
20-1641-4500	REVENUE FUND CONTRIBUTION	-	-	-	-
20-1641-4600	RESERVE/RESERVE FUND CONTRIBUTIC	-	-	-	-
20-1641-8041	BUILDING IMPROVEMENTS	-	-	18,000.00	New flooring, etc
		<u>-</u>	<u>-</u>	<u>18,000.00</u>	

1642 - INWOOD LIBRARY

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1642-1830	DONATIONS & OTHER REVENUE	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES					
01-1642-7303	PHONE/INTERNET SERVICE	-	-	-	-
01-1642-7306	UTILITIES	2,000.00	2,202.82	2,000.00	-
01-1642-7309	HEATING	750.00	652.92	850.00	-
01-1642-7315	INSURANCE	1,030.00	1,055.12	1,130.00	Per Insurance allocation
01-1642-7340	BUILDING REPAIRS & MAINTENANCE	1,000.00	270.61	1,000.00	-
01-1642-7399	OTHER	660.00	654.56	660.00	Sewer capital here
01-1642-7810	TRANSFER - CAPITAL FUND	-	-	-	-
		<u>5,440.00</u>	<u>4,836.03</u>	<u>5,640.00</u>	
TOTAL OPERATING EXPENDITURES		<u>5,440.00</u>	<u>4,836.03</u>	<u>5,640.00</u>	
NET		<u>(5,440.00)</u>	<u>(4,836.03)</u>	<u>(5,640.00)</u>	
CAPITAL					
20-1642-4500	REVENUE FUND CONTRIBUTION	-	-	-	-
20-1642-4600	RESERVE/RESERVE FUND CONTRIBUTION	-	-	-	-
20-1642-5100	FEDERAL CIIF GRANT	-	-	-	-
20-1642-8041	BUILDING UPGRADES	-	-	-	-
20-1642-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	

1645 - CANADA DAY

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1645-5145	FEDERAL CANADA DAY	5,000.00	10,000.00	5,000.00	Assumed grant
01-1645-5245	MUNICIPAL GRANT	-	-	-	-
01-1645-5580	BOOT	2,000.00	1,649.65	2,000.00	-
01-1645-5581	DONATIONS	9,000.00	7,800.00	9,000.00	-
01-1645-5583	OTHER RECEIPTS	2,000.00	1,060.00	2,000.00	-
01-1645-5584	BBQ	6,500.00	6,960.18	6,500.00	-
01-1645-5585	DRAW	250.00	470.00	250.00	-
TOTAL REVENUE		<u>24,750.00</u>	<u>27,939.83</u>	<u>24,750.00</u>	
EXPENDITURES					
01-1645-7301	SUPPLIES	1,750.00	1,293.49	1,750.00	-
01-1645-7307	ADVERTISING	750.00	246.51	750.00	-
01-1645-7397	BBQ	7,500.00	7,817.71	7,500.00	-
01-1645-7398	FIREWORKS	9,500.00	10,705.26	9,500.00	-
01-1645-7399	OTHER	2,000.00	4,078.37	2,000.00	-
01-1645-7550	FACILITY RENTS ETC	1,250.00	1,165.98	1,250.00	-
01-1645-7551	EQUIPMENT RENTS	2,000.00	2,632.51	2,000.00	-
TOTAL EXPENDITURES		<u>24,750.00</u>	<u>27,939.83</u>	<u>24,750.00</u>	
NET EXPENDITURES OVER REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	

1810 PLANNING & ZONING

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1810-1045	FEES AND CHARGES	3,500.00	5,343.70	3,500.00	-
01-1810-1046	CONSENT FEES (SEVERANCE)	3,500.00	7,100.00	3,500.00	-
01-1810-1047	ZONING FEES (MINOR VARIANCE)	<u>3,500.00</u>	<u>4,275.00</u>	<u>3,500.00</u>	-
TOTAL REVENUE		<u>10,500.00</u>	<u>16,718.70</u>	<u>10,500.00</u>	
EXPENDITURES					
01-1810-7101	COMMITTEE MEMBERS REMUNERATION	2,000.00	1,696.00	2,000.00	-
01-1810-7301	OFFICE SUPPLIES	-	-	-	-
01-1810-7305	POSTAGE/COURIER	-	-	-	-
01-1810-7307	ADVERTISING	700.00	106.85	700.00	-
01-1810-7320	ASSOCIATION FEES & MEMBERSHIPS	-	-	-	-
01-1810-7399	OTHER - SIGNAGE	-	-	-	-
01-1810-7430	PROFESSIONAL FEES	30,000.00	5,715.19	20,000.00	Amend zoning bylaws, etc
01-1810-7431	RESERVE TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	-
TOTAL EXPENDITURES		<u>32,700.00</u>	<u>7,518.04</u>	<u>22,700.00</u>	
NET EXPENDITURES OVER REVENUE		<u>(22,200.00)</u>	<u>9,200.66</u>	<u>(12,200.00)</u>	

1820 COMMERCIAL & INDUSTRIAL

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1820-5582	COMMUNITY GROUP FUND RAISING	3,000.00	3,525.00	3,000.00	Hanging baskets - 44 x \$65
TOTAL REVENUE		<u>3,000.00</u>	<u>3,525.00</u>	<u>3,000.00</u>	
EXPENDITURES					
01-1820-7306	ELECTRICITY CHARGES - SIGN	1,250.00	1,148.73	1,250.00	BEE sign
01-1820-7398	BUILDING CLEANUPS	-	-	-	-
01-1820-7399	OTHER MATERIAL ETC	7,500.00	10,109.05	8,000.00	Hanging baskets/other R&M/Christmas lights
01-1820-7610	TRANSFERS TO OTHERS	-	-	-	-
01-1820-7690	COMMUNITY IMPROVEMENT TAX INCENTIVE	-	-	-	This is at council's discretion
01-1820-7691	COMMUNITY IMPROVEMENT FACADE GRANT	5,000.00	-	-	This is at council's discretion
01-1820-7810	TRANSFER TO CAPITAL FUND	-	-	-	-
TOTAL EXPENDITURES		<u>13,750.00</u>	<u>11,257.78</u>	<u>9,250.00</u>	
NET EXPENDITURES OVER REVENUE		<u>(10,750.00)</u>	<u>(7,732.78)</u>	<u>(6,250.00)</u>	
CAPITAL					
REVENUE					
20-1820-1830	DONATIONS / RED GRANT	-	-	-	-
20-1820-4600	CONT'B RESERVE/RESERVE FDS	-	-	-	-
TOTAL REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES					
20-1820-7405	MATERIALS	-	-	-	-
20-1820-9500	TO TANGIBLE CAPITAL ASSETS	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	
NET		<u>-</u>	<u>-</u>	<u>-</u>	

1825 - POST OFFICE

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1825-4010	SALES	<u>60,000.00</u>	<u>44,733.96</u>	<u>50,000.00</u>	Post Office Sales
TOTAL REVENUE		<u>60,000.00</u>	<u>44,733.96</u>	<u>50,000.00</u>	
EXPENDITURES					
01-1825-6010	PURCHASES	<u>48,000.00</u>	<u>30,616.89</u>	<u>40,000.00</u>	COGS approx. 80% of sales
01-1825-6020	MATERIAL & SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	-
TOTAL EXPENDITURES		<u>48,000.00</u>	<u>30,616.89</u>	<u>40,000.00</u>	
NET EXPENDITURES OVER REVENUE		<u>12,000.00</u>	<u>14,117.07</u>	<u>10,000.00</u>	

1840 - AGRICULTURAL & REFOREST

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
01-1840-4010	TREE PROGRAM	-	-	-	Landowners pay SCRCA directly, we pay \$2/tree
01-1840-5001	PROV - DRAIN SUPERINTENDENT	17,500.00	16,244.00	25,000.00	Grant for 50% of costs, but
01-1840-5575	FEES FOR TILE DRAIN LOANS	-	-	-	hacked by province
TOTAL REVENUE		<u>17,500.00</u>	<u>16,244.00</u>	<u>25,000.00</u>	
EXPENDITURES					
01-1840-7399	OTHER	-	-	-	
01-1840-7102	REPRESENTATIVE REMUNERATION	-	-	-	
01-1840-7110	SALARY/WAGES	-	-	-	
01-1840-7116	BENEFITS - STATUTORY	-	-	-	
01-1840-7320	ASSOCIATION FEES & MEMBERSHIPS	-	-	-	
01-1840-7350	TRAVEL	-	-	-	
01-1840-7395	OTHER	-	-	-	
01-1840-7398	TREE PROGRAM	500.00	142.00	500.00	Landowners pay SCRCA directly, we pay \$2/tree
01-1840-7455	DRAINAGE SUPERINTENDENT	35,000.00	42,605.51	50,000.00	Estimate
01-1840-7610	TRANSFERS TO OTHERS (DONATIONS)	750.00	-	750.00	4H; farm safety; etc.
01-1840-7700	RESIDENTIAL DRAINAGE	-	-	-	
TOTAL EXPENDITURES		<u>36,250.00</u>	<u>42,747.51</u>	<u>51,250.00</u>	
NET EXPENDITURES OVER REVENUE		<u>(18,750.00)</u>	<u>(26,503.51)</u>	<u>(26,250.00)</u>	

1841 - MUNICIPAL DRAINS

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
OPERATING					
01-1841-7230	LONG TERM DEBT - INTEREST	-	-	-	-
01-1841-7730	LONG TERM DEBT - PRINCIPAL	-	-	-	-
		<hr/>	<hr/>	<hr/>	
		-	-	-	
		<hr/>	<hr/>	<hr/>	
CAPITAL - Construction					
20-2800-4500	REVENUE FUND CONTRIBUTION	60,000.00	60,000.00	60,000.00	Estimates
20-2800-5000	ONTARIO GRANTS	140,000.00	130,000.00	140,000.00	Estimates
20-2800-5200	OTHER MUNICIPALITIES	-	-	-	Estimates
20-2800-5510	PREPAID SPECIAL CHARGES	300,000.00	285,000.00	300,000.00	Estimates
20-2800-5515	OTHER AGENCIES	-	-	-	-
		<hr/>	<hr/>	<hr/>	
Total Revenue		<u>500,000.00</u>	<u>475,000.00</u>	<u>500,000.00</u>	
20-2800-7305	POSTAGE & COURIER	-	-	-	-
20-2800-7307	AVERTISING	-	-	-	-
20-2800-7341	ENGINEERING	-	-	-	-
20-2800-7397	INTEREST CHARGES	-	-	-	-
20-2800-7398	ALLOWANCES	-	-	-	-
20-2800-7399	OTHER	-	-	-	-
20-2800-7401	CONTRACTOR	500,000.00	475,000.00	500,000.00	Estimates
		<hr/>	<hr/>	<hr/>	
Total Expenditures		<u>500,000.00</u>	<u>475,000.00</u>	<u>500,000.00</u>	
Net		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
		-	-	-	
CAPITAL-Maintenance					
20-2900-4500	REVENUE FUND CONTRIBUTION	40,000.00	40,000.00	40,000.00	Estimates
20-2900-5000	ONTARIO GRANTS	75,000.00	65,000.00	75,000.00	Estimates
20-2900-5200	OTHER MUNICIPALITIES	10,000.00	10,000.00	10,000.00	Estimates
20-2900-5510	PREPAID SPECIAL CHARGES	125,000.00	110,000.00	125,000.00	Estimates
20-2900-5515	OTHER AGENCIES	-	-	-	-
		<hr/>	<hr/>	<hr/>	
Total Revenue		<u>250,000.00</u>	<u>225,000.00</u>	<u>250,000.00</u>	
20-2900-7305	POSTAGE & COURIER	-	-	-	-
20-2900-7307	AVERTISING	-	-	-	-
20-2900-7341	SUPERINTENDENT	-	-	-	-
20-2900-7399	OTHER	-	-	-	-
20-2900-7401	MAINTENANCE EXPENDITURES	250,000.00	225,000.00	250,000.00	Estimates
		<hr/>	<hr/>	<hr/>	
Total Expenditures		<u>250,000.00</u>	<u>225,000.00</u>	<u>250,000.00</u>	
Net		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
		-	-	-	

1850 - TILE DRAINAGE

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>COMMENTS</u>
REVENUE					
					Tile Drainage - interest
01-1850-5510	TILE DRAINS - COLLECTION ON TAX ROLL	7,500.00	10,665.88	7,500.00	income
01-1850-5511	TILE DRAINS - A/R BILLINGS	-	-	-	-
01-1850-5515	TILE DRAINAGE - INSPECTION FEES	-	-	-	-
TOTAL REVENUE		<u>7,500.00</u>	<u>10,665.88</u>	<u>7,500.00</u>	
EXPENDITURES					
					Tile Drainage - interest
01-1850-7210	TILE DRAIN LOAN INTEREST	7,500.00	10,665.88	7,500.00	expense
01-1850-7455	INSPECTION FEES	-	-	-	-
01-1850-7710	TILE DRAIN LOAN PRINCIPAL	-	23,627.20	-	-
01-1850-7799	LONG TERM DEBT PRINC REDUCTION	-	(23,627.20)	-	-
TOTAL EXPENDITURES		<u>7,500.00</u>	<u>10,665.88</u>	<u>7,500.00</u>	
NET		<u>-</u>	<u>-</u>	<u>-</u>	

THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON

BY-LAW NUMBER 9 OF 2026

Being a By-law to authorize a funding agreement under the Pothole Prevention and Repair Program with his Majesty the King in right of Ontario

WHEREAS the Corporation of the Municipality of Brooke-Alvinston is eligible to receive monies from the Pothole Prevention and Repair Program under the Ministry of Transportation.

AND WHEREAS, the Council of the Municipality of Brooke-Alvinston deems it appropriate to enter into an agreement;

NOW THEREFORE, the Council of the Municipality of Brooke-Alvinston enacts as follows:

1. That the said Agreement attached as Schedule "A" to this By-law be hereby accepted.
2. That the Mayor and Clerk Administrator be authorized to sign the agreement on behalf of the Municipality.
3. That this by-law shall take effect on the passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 5th DAY OF FEBRUARY, 2026

David Ferguson, Mayor

Janet Denkers, Clerk Administrator

THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON

BY-LAW NUMBER 10 OF 2026

Being a By-law to Confirm the Resolutions and Motions of the Corporation of the Municipality of Brooke-Alvinston which were adopted up to and including February 5, 2026

WHEREAS it has been expedient that from time to time, the Council of the Corporation of the Municipality of Brooke-Alvinston should enact by resolution or motion of Council;

AND WHEREAS it is deemed advisable that all such actions which have been adopted by resolution or motion of Council only, should be authorized by By-law;

NOW THEREFORE the Council of the Municipality of Brooke-Alvinston enacts as follows:

THAT all actions of Council which have been authorized by a resolution or motion of Council and adopted in open Council and that were recorded in the minutes of Council or the minutes of a Committee of Council and accepted by Council up to and including February 5, 2026 be hereby confirmed.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 5th day of FEBRUARY, 2026

David Ferguson, Mayor

Janet Denkers, Clerk Administrator