

# PROPOSED 2026 BUDGET

## Corporate Services

General Manager of Corporate Services: Heather Boyd

### Divisions:

- Corporate Services Administration
- Council Services
- Records Management
- Human Resources
- Legal Services
- Business & Technology Solutions
- Finance

## PROPOSED 2026 BUDGET

# Corporate Services Administration

Corporate Services Administration supports Council Services, Records Management, Human Resources, Legal Services, Business & Technology Solutions, Finance and Customer Service. Corporate Services Administration provides project management, resource allocation and liaison assistance to these divisions to move the County forward in alignment with Council's strategic priorities.



**Heather Boyd**, General Manager of Corporate Services

**Number of FTEs in Division: 2**

### 2025 Accomplishments

- Presentation of the Long-Term Financial Plan Annual Review, including changes to the 2026 Budget Process and implementation of updated Financial Policies.
- Implementation of Non-Union Market Study Results
- Implementation of Strong Mayor Powers Legislation into County Policies and Procedures.

### 2026 Priorities

- Implementation of Cyber Security Enhancements
- 2026 Municipal and School Board Elections and Preparations for New Term
- Updates to Financial Reporting / Benchmarking Initiatives to enhance Council understanding and oversight
- Conclusion of Appeals to 2024 Development Charges By-law
- Presentation of Council Remuneration By-law Update
- Modernization of Job Evaluation Process

### 2026 Budget Drivers

- Increase in wages and benefits related to both Corporate Services Administration staff and administrative overhead charges for Customer Services Team

## 2026 Proposed Budget - Operating Corporate Services Administration

|                            | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | One Time       | 2026 Proposed<br>Budget | \$ Change       | % Change    |
|----------------------------|----------------------------|----------------------------|----------------|-------------------------|-----------------|-------------|
| <b>REVENUES</b>            |                            |                            |                |                         |                 |             |
| <b>TOTAL REVENUES</b>      |                            |                            |                |                         |                 |             |
| <b>EXPENDITURES</b>        |                            |                            |                |                         |                 |             |
| Salaries, Wages & Benefits | 230,429                    | 27,588                     |                | 258,017                 | 27,588          | 12.0%       |
| Materials & Supplies       | 4,536                      | (2,636)                    |                | 1,900                   | (2,636)         | (58.1%)     |
| Inter-departmental Charges | 287,030                    | 18,822                     | 1,080          | 306,932                 | 19,902          | 6.9%        |
| <b>TOTAL EXPENDITURES</b>  | <b>521,995</b>             | <b>43,774</b>              | <b>1,080</b>   | <b>566,849</b>          | <b>44,854</b>   | <b>8.6%</b> |
| <b>NET LEVY</b>            | <b>\$521,995</b>           | <b>\$43,774</b>            | <b>\$1,080</b> | <b>\$566,849</b>        | <b>\$44,854</b> | <b>8.6%</b> |

# PROPOSED 2026 BUDGET

## Council Services

The Council Services Division supports the Council, committees and boards and their respective decision-making processes. The division fulfills the legislative roles and responsibilities of the Municipal Clerk and provides guidance and assistance to the public and staff in accessing local governance. Council Services conducts the municipal election, administers vital statistics, provides commissioner services and manages Council and Committee calendars, agendas and minutes.



**Sunayana Katikapalli**, Director of Council Services, Clerk

**Number of FTE's in Division: 6**

### 2025 Accomplishments

- Focused on staff training and development and onboarded the newly created Committee Secretary position
- Completed an update on the Procedural By-law
- Incorporated newly bestowed Strong Mayor status into County processes
- Prepared for the 2026 Municipal and School Board Elections

### 2026 Priorities

- Execute the 2026 Municipal and School Board Elections
- Undertake a comprehensive review of the Policy Manual

### 2026 Budget Drivers

- Increase in salaries and benefits
- Applying funds from the Elections reserve towards the 2026 Municipal and School Board Elections

## 2026 Proposed Budget - Operating Council Services

|                                           | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | One Time       | 2026 Proposed<br>Budget | \$ Change       | % Change      |
|-------------------------------------------|----------------------------|----------------------------|----------------|-------------------------|-----------------|---------------|
| <b>REVENUES</b>                           |                            |                            |                |                         |                 |               |
| Fees & Service Charges                    | 19,000                     |                            |                | 19,000                  |                 |               |
| Contribution from Reserve & Reserve Funds |                            |                            | 150,000        | 150,000                 | 150,000         |               |
| <b>TOTAL REVENUES</b>                     | <b>19,000</b>              |                            | <b>150,000</b> | <b>169,000</b>          | <b>150,000</b>  | <b>789.5%</b> |
| <b>EXPENDITURES</b>                       |                            |                            |                |                         |                 |               |
| Salaries, Wages & Benefits                | 686,346                    | 28,910                     | 10,000         | 725,256                 | 38,910          | 5.7%          |
| Materials & Supplies                      | 55,645                     | (775)                      | 193,650        | 248,520                 | 192,875         | 346.6%        |
| Rent & Financial Expenses                 | 2,215                      |                            | 2,000          | 4,215                   | 2,000           | 90.3%         |
| Transfer to Reserves                      | 55,000                     |                            | (55,000)       |                         | (55,000)        | (100.0%)      |
| <b>TOTAL EXPENDITURES</b>                 | <b>799,206</b>             | <b>28,135</b>              | <b>150,650</b> | <b>977,991</b>          | <b>178,785</b>  | <b>22.4%</b>  |
| <b>NET LEVY</b>                           | <b>\$780,206</b>           | <b>\$28,135</b>            | <b>\$650</b>   | <b>\$808,991</b>        | <b>\$28,785</b> | <b>3.7%</b>   |

# PROPOSED 2026 BUDGET

## Records Management

The Records Management Division is the caretaker of corporate records and manages requests for information. The division coordinates research and responds to inquiries from the public, internal staff and external agencies. Guidance, training and services provided allows access to both current and historical municipal records. Records Management is responsible for the retention of records to ensure legislated requirements are satisfied. Records Management fulfills the legislated roles and responsibilities of the Municipal Act and fulfills the role of Freedom of Information and Protection of Privacy Officer. The division provides services to all municipal departments and acts as the Privacy Officer managing the requirements of the Personal Health Information Act on behalf of the Brant-Brantford Paramedic Services.



**Nancy Davis**, Manager of Records Services

**Number of FTE's in Division: 2**

### 2025 Accomplishments

- Continued use of electronic documents records management system (EDRMS)
- Continued digitization of records projects to enhance access and security of corporate records
- Developed Privacy Breach Protocol
- Negotiated cost savings on EDRMS
- Renewed contract for shredding services and expanded facilities serviced

### 2026 Priorities

- Further expand internal use of the EDRMS
- Continue digitizing projects to enhance access and security of corporate records
- Expand support and knowledge transfer to department staff

### 2026 Budget Drivers

- Decrease in part-time wages and benefits

## 2026 Proposed Budget - Operating Records Management

|                            | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | One Time     | 2026 Proposed<br>Budget | \$ Change         | % Change      |
|----------------------------|----------------------------|----------------------------|--------------|-------------------------|-------------------|---------------|
| <b>REVENUES</b>            |                            |                            |              |                         |                   |               |
| Fees & Service Charges     | 3,900                      | 250                        |              | 4,150                   | 250               | 6.4%          |
| <b>TOTAL REVENUES</b>      | <b>3,900</b>               | <b>250</b>                 |              | <b>4,150</b>            | <b>250</b>        | <b>6.4%</b>   |
| <b>EXPENDITURES</b>        |                            |                            |              |                         |                   |               |
| Salaries, Wages & Benefits | 252,155                    | (4,759)                    |              | 247,396                 | (4,759)           | (1.9%)        |
| Materials & Supplies       | 68,100                     | (8,850)                    | 650          | 59,900                  | (8,200)           | (12.0%)       |
| Contracted Services        | 4,500                      | (1,000)                    |              | 3,500                   | (1,000)           | (22.2%)       |
| Rent & Financial Expenses  |                            | 975                        |              | 975                     | 975               |               |
| <b>TOTAL EXPENDITURES</b>  | <b>324,755</b>             | <b>(13,634)</b>            | <b>650</b>   | <b>311,771</b>          | <b>(12,984)</b>   | <b>(4.0%)</b> |
| <b>NET LEVY</b>            | <b>\$320,855</b>           | <b>(\$13,884)</b>          | <b>\$650</b> | <b>\$307,621</b>        | <b>(\$13,234)</b> | <b>(4.1%)</b> |

# PROPOSED 2026 BUDGET

## Human Resources

The Human Resources Division supports the Count of Brant by leading the recruitment and retention efforts of the other divisions, to ensure the County has qualified staff. Human Resources leads labour relations, compensation and benefits, pension administration, health and safety, policy development and administration, corporate training, and program development and implementation.



**Karen Dropko**, Director of Human Resources

**Number of FTE's in Division: 9**

### 2025 Accomplishments

- Implementation of Compensation Market Review
- Benefit improvements for non-union groups
- Negotiated OPSEU Collective Agreement
- Supported 100+ recruitments
- Initiation of Job Evaluation Modernization project

### 2026 Priorities

- OPSEU Negotiations
- Continuation of Job Evaluation Modernization project
- Source new software for Human Resource Information System to support modernization Human Resources functions.

### 2026 Budget Drivers

- Increase in salaries and benefits
- Increase in contracted services related to labour relations

## 2026 Proposed Budget - Operating Human Resources

|                            | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | 2026 Proposed<br>Budget | \$ Change        | % Change      |
|----------------------------|----------------------------|----------------------------|-------------------------|------------------|---------------|
| <b>REVENUES</b>            |                            |                            |                         |                  |               |
| Other Revenues             | 177,466                    | (13,006)                   | 164,460                 | (13,006)         | (7.3%)        |
| <b>TOTAL REVENUES</b>      | <b>177,466</b>             | <b>(13,006)</b>            | <b>164,460</b>          | <b>(13,006)</b>  | <b>(7.3%)</b> |
| <b>EXPENDITURES</b>        |                            |                            |                         |                  |               |
| Salaries, Wages & Benefits | 1,096,678                  | 87,017                     | 1,183,695               | 87,017           | 7.9%          |
| Materials & Supplies       | 119,250                    | 1,810                      | 121,060                 | 1,810            | 1.5%          |
| Contracted Services        | 109,000                    | 20,000                     | 129,000                 | 20,000           | 18.3%         |
| <b>TOTAL EXPENDITURES</b>  | <b>1,324,928</b>           | <b>108,827</b>             | <b>1,433,755</b>        | <b>108,827</b>   | <b>8.2%</b>   |
| <b>NET LEVY</b>            | <b>\$1,147,462</b>         | <b>\$121,833</b>           | <b>\$1,269,295</b>      | <b>\$121,833</b> | <b>10.6%</b>  |

## PROPOSED 2026 BUDGET

### Legal Services

The Legal Services Division advises the County on legal issues, such as real estate, development & policy planning, litigation risk and contractual claims and obligations. The Solicitor and Corporate Counsel represents the Corporation on Ontario Land Tribunal appeals and claims before the Superior Court of Justice. The Assistant County Counsel oversees the County's real estate transactions and drafts and revises various legal agreements. The County Prosecutor and Paralegal represents the County on complex bylaw charges before the Provincial



Offences Court and drafts corresponding bylaws. The Insurance Clerk and Legal Assistant support County lawyers in all respects, carrying out administrative tasks, those related to claims and real estate closings and any additional tasks as assigned.

**Rochelle M. Welchman**, Solicitor & Corporate Counsel

**Number of FTE's in Division: 5**

#### 2025 Accomplishments

- Acquisition of lands for the expansion of the St. George Water Treatment Facility
- Favorable settlements obtained on various OLT appeals including TCA (Curtis Ave Lands), and Pinevest Homes (Cordon Lands), which included the provision of a new school (block)
- Drafting and review of various agreements and policies including the St. George Allocation Policy, St. George Landowner's Group – Front Ending Agreement, Special Events Policy, Filming Policy and Community Partnership Policy

#### 2026 Priorities

- Identify ongoing risk/liability exposure to the County and devise efficient and cost-effective responses to same

#### 2026 Budget Drivers

- Increase in salaries and benefits
- Increase in Legal Services due to increased litigation risk

## 2026 Proposed Budget - Operating Legal Services

|                                         | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | One Time       | 2026 Proposed<br>Budget | \$ Change       | % Change    |
|-----------------------------------------|----------------------------|----------------------------|----------------|-------------------------|-----------------|-------------|
| <b>REVENUES</b>                         |                            |                            |                |                         |                 |             |
| Fees & Service Charges                  | 7,300                      | 7,500                      |                | 14,800                  | 7,500           | 102.7%      |
| Other Revenues                          | 135,900                    | 4,256                      |                | 140,156                 | 4,256           | 3.1%        |
| Inter-departmental Revenues             | 16,802                     | 3,048                      |                | 19,850                  | 3,048           | 18.1%       |
| Contribution from Reserve/Reserve Funds | 110,000                    |                            |                | 110,000                 |                 |             |
| Contribution from Capital               | 60,000                     |                            |                | 60,000                  |                 |             |
| <b>TOTAL REVENUES</b>                   | <b>330,002</b>             | <b>14,804</b>              |                | <b>344,806</b>          | <b>14,804</b>   | <b>4.5%</b> |
| <b>EXPENDITURES</b>                     |                            |                            |                |                         |                 |             |
| Salaries, Wages & Benefits              | 740,645                    | 81,151                     |                | 821,796                 | 81,151          | 11.0%       |
| Materials & Supplies                    | 53,716                     | (10,846)                   | 2,500          | 45,370                  | (8,346)         | (15.5%)     |
| Insurance                               | 437,192                    | 25,938                     |                | 463,130                 | 25,938          | 5.9%        |
| Contracted Services                     | 59,000                     | 12,500                     |                | 71,500                  | 12,500          | 21.2%       |
| Transfer to Reserves                    | 125,000                    |                            |                | 125,000                 |                 |             |
| <b>TOTAL EXPENDITURES</b>               | <b>1,415,553</b>           | <b>108,743</b>             | <b>2,500</b>   | <b>1,526,796</b>        | <b>111,243</b>  | <b>7.9%</b> |
| <b>NET LEVY</b>                         | <b>\$1,085,551</b>         | <b>\$93,939</b>            | <b>\$2,500</b> | <b>\$1,181,990</b>      | <b>\$96,439</b> | <b>8.9%</b> |

## PROPOSED 2026 BUDGET

# Business & Technology Solutions

The Business & Technology Solutions division provides reliable technology services—including Helpdesk Support, Project Management, Geographic Information Systems, Drone Services, and Network and Systems Administration. These services enable the County of Brant to achieve its strategic objectives with efficiency, resilience, and security.



**James Rickert**, Director of Business & Technology Solutions

**Number of FTE's in Division:** 16

### 2025 Accomplishments

- Automation and Process enhancements (e.g., Automated Speed Enforcement, Ivanti Neurons, AI via Copilot, new VM solution, and Data Backup System)
- Infrastructure upgrades (multi-homed Internet Service Providers, Virtual Private LAN Services, standardization of Security Camera)
- Emergency preparedness (mobile data services, chemical/smoke mapping)
- Project Management: eScribe for voting, Council Portal, FirstDue Fire Software, New GIS Hub Site, Donor Perfect, Cemetery Software, Scale House Software

### 2026 Priorities

- Complete the transition to Microsoft Teams Phone system
- Project Management of new Financial System software
- Implementation of a Citizen Permitting CityView portal
- Establishment of a Cyber Security Operations Center (SOC) and deployment of enhanced security and remote access
- Standardization of public Wi-Fi across facilities, parks, and downtown areas

### 2026 Budget Drivers

- Increase in Salaries and Benefits
- Increase in software and hardware costs due to inflation and County staff growth
- Increase in network and internet services

## 2026 Proposed Budget - Operating Business & Technology Solutions

|                             | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | Change<br>Request | 2026 Proposed<br>Budget | \$ Change        | % Change     |
|-----------------------------|----------------------------|----------------------------|-------------------|-------------------------|------------------|--------------|
| <b>REVENUES</b>             |                            |                            |                   |                         |                  |              |
| Fees & Service Charges      | 2,000                      |                            |                   | 2,000                   |                  |              |
| Inter-departmental Revenues | 131,571                    | 17,934                     |                   | 149,505                 | 17,934           | 13.6%        |
| <b>TOTAL REVENUES</b>       | <b>133,571</b>             | <b>17,934</b>              |                   | <b>151,505</b>          | <b>17,934</b>    | <b>13.4%</b> |
| <b>EXPENDITURES</b>         |                            |                            |                   |                         |                  |              |
| Salaries, Wages & Benefits  | 2,126,994                  | 206,573                    |                   | 2,333,567               | 206,573          | 9.7%         |
| Materials & Supplies        | 633,606                    | 119,772                    |                   | 753,378                 | 119,772          | 18.9%        |
| Insurance                   | 14,338                     | (10,936)                   |                   | 3,402                   | (10,936)         | (76.3%)      |
| Contracted Services         | 25,000                     | (18,000)                   | 75,000            | 82,000                  | 57,000           | 228.0%       |
| <b>TOTAL EXPENDITURES</b>   | <b>2,799,938</b>           | <b>297,409</b>             | <b>75,000</b>     | <b>3,172,347</b>        | <b>372,409</b>   | <b>13.3%</b> |
| <b>NET LEVY</b>             | <b>\$2,666,367</b>         | <b>\$279,475</b>           | <b>\$75,000</b>   | <b>\$3,020,842</b>      | <b>\$354,475</b> | <b>13.3%</b> |

# PROPOSED 2026 BUDGET

## Finance

The Finance Division is responsible for property tax, accounts receivable, accounts payable, payroll, debenture issuance and budget preparation and control. Finance is the gatekeeper for banking, investments and procurement for the County. All financial reports for the province and other stakeholders are prepared by Finance.

**Heather Mifflin**, Director of Finance, Treasurer

**Number of FTE's in Division: 24**

### 2025 Accomplishments

- Finalize, implement and maintain the Long-Term Financial Plan (LTFP)
- Continue to work through appeals of the Development Charges Bylaw
- Completed the Water & Wastewater Rate Study update
- Integrated the Asset Management Plan into the LTFP and annual budget process
- Initiated review of requirements for replacement of Finance system software
- Facilitated the application process for 28 new grants and assisted to complete all reporting requirements for 30+ ongoing grant programs
- Onboard Purchasing Clerk

### 2026 Priorities

- Implement Vendor Performance Module & Request for Proposal enhancements
- Complete procurement process for Finance system software replacement
- Participate in the Feasibility Study of a Community Benefit Charge
- Work through update to various finance policies

### 2026 Budget Drivers

- Increase in postage from increase in number of property tax bills and inflation
- Increase in audit services cost to reflect additional services for changes to accounting standards







### 2025 FINAL TAX BILL NOTICE

|                                       |                      |                           |
|---------------------------------------|----------------------|---------------------------|
| <b>2025 Final Tax Bill Due Dates:</b> | <b>July 31, 2025</b> | <b>September 29, 2025</b> |
|---------------------------------------|----------------------|---------------------------|

Your 2025 Final Tax Bill is enclosed and reflects the balance of taxes for 2025, less the interim tax amount billed previously.

**Payment Options**


- **Online Payments** - Online payments can be made on our website at [brant.ca/TaxPayments](http://brant.ca/TaxPayments). Credit Card payments are now accepted with a **credit card fee of 2.8%** in addition to your payment.
- **Debit** - Debit is available at the Burford and Paris Customer Service Offices and at the Burford, Paris, St. George and Scotland-Oakland public libraries. Visit [brant.ca/ContactUs](http://brant.ca/ContactUs) for hours and location.
- **Preauthorized Payment Plans** - See back of page for plans and form.
- **By Mail** - Cheques payable to the 'County of Brant' can be mailed to Box 249, Burford, ON N0E 1A0. Include the *instalment stub* to ensure proper credit to your account.
- **In-Person** - Tax payments can be made at:
 

|                                                                                                                                                   |                                                                                                                                                          |                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Burford Customer Service Office</b><br>29 Park Ave., Burford |  <b>Paris Customer Service Office</b><br>66 Grand River St. N., Paris |  <b>Burford Library</b><br>24 Park Ave., Burford              |
|  <b>Paris Library</b><br>32 William St., Paris                   |  <b>St. George Library</b><br>78 Main St. N., St. George              |  <b>Scotland-Oakland Library</b><br>285 Oakland Rd., Scotland |

Visit [brant.ca/ContactUs](http://brant.ca/ContactUs) for a complete list of our Customer Service Offices and the hours of operation.

- **Drop-off boxes** remain at all County of Brant offices. *The Onondaga drop-off box is now located at the Onondaga Fire Hall.*
- **Mortgage Company** - If your mortgage company is responsible for paying your taxes, please forward this bill to them as soon as possible to ensure payment before the due date.
- **Post-dated Cheques** - We encourage you to consider using post-dated cheques for payment. Please include the instalment stub when sending your post-dated cheques.

**NEW!** Sign up to receive your tax bill by email. Register at [brant.ca/EmailNews](http://brant.ca/EmailNews)



## 2026 Proposed Budget - Operating Finance

|                             | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | 2026 Proposed<br>Budget | \$ Change       | % Change     |
|-----------------------------|----------------------------|----------------------------|-------------------------|-----------------|--------------|
| <b>REVENUES</b>             |                            |                            |                         |                 |              |
| Fees & Service Charges      | 52,500                     | 3,000                      | 55,500                  | 3,000           | 5.7%         |
| Other Revenues              | 85,500                     | 7,000                      | 92,500                  | 7,000           | 8.2%         |
| Inter-departmental Revenues | 438,202                    | 95,197                     | 533,399                 | 95,197          | 21.7%        |
| <b>TOTAL REVENUES</b>       | <b>576,202</b>             | <b>105,197</b>             | <b>681,399</b>          | <b>105,197</b>  | <b>18.3%</b> |
| <b>EXPENDITURES</b>         |                            |                            |                         |                 |              |
| Salaries, Wages & Benefits  | 2,804,843                  | 159,108                    | 2,963,951               | 159,108         | 5.7%         |
| Materials & Supplies        | 159,577                    | 21,980                     | 181,557                 | 21,980          | 13.8%        |
| Contracted Services         | 126,900                    | 20,000                     | 146,900                 | 20,000          | 15.8%        |
| Rent & Financial Expenses   | 121,427                    | 27                         | 121,454                 | 27              |              |
| <b>TOTAL EXPENDITURES</b>   | <b>3,212,747</b>           | <b>201,115</b>             | <b>3,413,862</b>        | <b>201,115</b>  | <b>6.3%</b>  |
| <b>NET LEVY</b>             | <b>\$2,636,545</b>         | <b>\$95,918</b>            | <b>\$2,732,463</b>      | <b>\$95,918</b> | <b>3.6%</b>  |

## 2026 Proposed Budget - Operating Taxation & Corporate Finances

|                                         | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | Change<br>Request  | 2026 Proposed<br>Budget | \$ Change        | % Change     |
|-----------------------------------------|----------------------------|----------------------------|--------------------|-------------------------|------------------|--------------|
| <b>REVENUES</b>                         |                            |                            |                    |                         |                  |              |
| Federal/Provincial Grants               | 1,496,700                  | 127,600                    |                    | 1,624,300               | 127,600          | 8.5%         |
| Fees & Service Charges                  | 645,950                    | (52,450)                   |                    | 593,500                 | (52,450)         | (8.1%)       |
| Other Revenues                          | 3,333,687                  | 330,377                    |                    | 3,664,064               | 330,377          | 9.9%         |
| Other Tax Revenues                      | 2,892,303                  | (149,696)                  |                    | 2,742,607               | (149,696)        | (5.2%)       |
| Contribution from Reserve/Reserve Funds | 3,347,521                  | (1,006,311)                | 1,971,000          | 4,312,210               | 964,689          | 28.8%        |
| <b>TOTAL REVENUES</b>                   | <b>11,716,161</b>          | <b>(750,480)</b>           | <b>1,971,000</b>   | <b>12,936,681</b>       | <b>1,220,520</b> | <b>10.4%</b> |
| <b>EXPENDITURES</b>                     |                            |                            |                    |                         |                  |              |
| Materials & Supplies                    | 18,796                     | 29,783                     |                    | 48,579                  | 29,783           | 158.5%       |
| Insurance                               | 24,750                     | (4,921)                    |                    | 19,829                  | (4,921)          | (19.9%)      |
| Contracted Services                     | 32,460                     | 19,146                     |                    | 51,606                  | 19,146           | 59.0%        |
| Rent & Financial Expenses               | 168,807                    |                            |                    | 168,807                 |                  |              |
| External Transfers                      | 661,178                    | (142,078)                  | 283,500            | 802,600                 | 141,422          | 21.4%        |
| Principal & Interest on Long-Term Debt  | 4,886,701                  | 698,173                    |                    | 5,584,874               | 698,173          | 14.3%        |
| Transfer to Capital                     | 336,867                    | (11,867)                   |                    | 325,000                 | (11,867)         | (3.5%)       |
| Transfer to Reserves                    | 800,000                    | 70,000                     | 810,176            | 1,680,176               | 880,176          | 110.0%       |
| <b>TOTAL EXPENDITURES</b>               | <b>6,929,559</b>           | <b>658,236</b>             | <b>1,093,676</b>   | <b>8,681,471</b>        | <b>1,751,912</b> | <b>25.3%</b> |
| <b>NET LEVY</b>                         | <b>(\$4,786,602)</b>       | <b>\$1,408,716</b>         | <b>(\$877,324)</b> | <b>(\$4,255,210)</b>    | <b>\$531,392</b> | <b>11.1%</b> |

## 2026 Proposed Budget - Operating Capital Financing

|                           | Reorganized<br>2025 Budget | Adjustments<br>& Inflation | Change<br>Request | 2026 Proposed<br>Budget | \$ Change          | % Change    |
|---------------------------|----------------------------|----------------------------|-------------------|-------------------------|--------------------|-------------|
| <b>REVENUES</b>           |                            |                            |                   |                         |                    |             |
| <b>TOTAL REVENUES</b>     |                            |                            |                   |                         |                    |             |
| <b>EXPENDITURES</b>       |                            |                            |                   |                         |                    |             |
| Transfer to Capital       | 17,157,663                 | 696,862                    | 800,300           | 18,654,825              | 1,497,162          | 8.7%        |
| <b>TOTAL EXPENDITURES</b> | <b>17,157,663</b>          | <b>696,862</b>             | <b>800,300</b>    | <b>18,654,825</b>       | <b>1,497,162</b>   | <b>8.7%</b> |
| <b>NET LEVY</b>           | <b>\$17,157,663</b>        | <b>\$696,862</b>           | <b>\$800,300</b>  | <b>\$18,654,825</b>     | <b>\$1,497,162</b> | <b>8.7%</b> |

2026 Proposed Budget - Operating Forecast  
**Corporate Services Administration**

|                            | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |
|----------------------------|----------------------------|-------------------------|------------------|------------------|------------------|
| <b>REVENUES</b>            |                            |                         |                  |                  |                  |
| <b>TOTAL REVENUES</b>      |                            |                         |                  |                  |                  |
| <b>EXPENDITURES</b>        |                            |                         |                  |                  |                  |
| Salaries, Wages & Benefits | 230,429                    | 258,017                 | 270,918          | 284,463          | 298,686          |
| Materials & Supplies       | 4,536                      | 1,900                   | 1,950            | 2,000            | 2,050            |
| Inter-departmental Charges | 287,030                    | 306,932                 | 317,955          | 330,638          | 343,928          |
| <b>TOTAL EXPENDITURES</b>  | <b>521,995</b>             | <b>566,849</b>          | <b>590,823</b>   | <b>617,101</b>   | <b>644,664</b>   |
| <b>NET LEVY</b>            | <b>\$521,995</b>           | <b>\$566,849</b>        | <b>\$590,823</b> | <b>\$617,101</b> | <b>\$644,664</b> |

## 2026 Proposed Budget - Operating Forecast

# Council Services

|                                           | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |
|-------------------------------------------|----------------------------|-------------------------|------------------|------------------|------------------|
| <b>REVENUES</b>                           |                            |                         |                  |                  |                  |
| Fees & Service Charges                    | 19,000                     | 19,000                  | 19,000           | 19,000           | 19,000           |
| Contribution from Reserve & Reserve Funds |                            | 150,000                 |                  |                  |                  |
| <b>TOTAL REVENUES</b>                     | <b>19,000</b>              | <b>169,000</b>          | <b>19,000</b>    | <b>19,000</b>    | <b>19,000</b>    |
| <b>EXPENDITURES</b>                       |                            |                         |                  |                  |                  |
| Salaries, Wages & Benefits                | 686,346                    | 725,256                 | 751,019          | 788,570          | 827,998          |
| Materials & Supplies                      | 55,645                     | 248,520                 | 56,420           | 58,035           | 59,718           |
| Rent & Financial Expenses                 | 2,215                      | 4,215                   | 2,215            | 2,215            | 2,215            |
| Transfer to Reserves                      | 55,000                     |                         | 55,000           | 55,000           | 55,000           |
| <b>TOTAL EXPENDITURES</b>                 | <b>799,206</b>             | <b>977,991</b>          | <b>864,654</b>   | <b>903,820</b>   | <b>944,931</b>   |
| <b>NET LEVY</b>                           | <b>\$780,206</b>           | <b>\$808,991</b>        | <b>\$845,654</b> | <b>\$884,820</b> | <b>\$925,931</b> |

## 2026 Proposed Budget - Operating Forecast

# Records Management

|                            | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |
|----------------------------|----------------------------|-------------------------|------------------|------------------|------------------|
| <b>REVENUES</b>            |                            |                         |                  |                  |                  |
| Fees & Service Charges     | 3,900                      | 4,150                   | 4,150            | 4,150            | 4,150            |
| <b>TOTAL REVENUES</b>      | <b>3,900</b>               | <b>4,150</b>            | <b>4,150</b>     | <b>4,150</b>     | <b>4,150</b>     |
| <b>EXPENDITURES</b>        |                            |                         |                  |                  |                  |
| Salaries, Wages & Benefits | 252,155                    | 247,396                 | 260,574          | 273,227          | 286,501          |
| Materials & Supplies       | 68,100                     | 59,900                  | 64,250           | 65,900           | 65,250           |
| Contracted Services        | 4,500                      | 3,500                   | 3,500            | 3,500            | 3,500            |
| Rent & Financial Expenses  |                            | 975                     | 975              | 975              | 975              |
| <b>TOTAL EXPENDITURES</b>  | <b>324,755</b>             | <b>311,771</b>          | <b>329,299</b>   | <b>343,602</b>   | <b>356,226</b>   |
| <b>NET LEVY</b>            | <b>\$320,855</b>           | <b>\$307,621</b>        | <b>\$325,149</b> | <b>\$339,452</b> | <b>\$352,076</b> |

## 2026 Proposed Budget - Operating Forecast

# Human Resources

|                            | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast   | 2028<br>Forecast   | 2029<br>Forecast   |
|----------------------------|----------------------------|-------------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>            |                            |                         |                    |                    |                    |
| Other Revenues             | 177,466                    | 164,460                 | 177,591            | 184,874            | 190,718            |
| <b>TOTAL REVENUES</b>      | <b>177,466</b>             | <b>164,460</b>          | <b>177,591</b>     | <b>184,874</b>     | <b>190,718</b>     |
| <b>EXPENDITURES</b>        |                            |                         |                    |                    |                    |
| Salaries, Wages & Benefits | 1,096,678                  | 1,183,695               | 1,242,880          | 1,305,024          | 1,370,275          |
| Materials & Supplies       | 119,250                    | 121,060                 | 122,609            | 124,196            | 125,821            |
| Contracted Services        | 109,000                    | 129,000                 | 131,750            | 134,573            | 137,470            |
| <b>TOTAL EXPENDITURES</b>  | <b>1,324,928</b>           | <b>1,433,755</b>        | <b>1,497,239</b>   | <b>1,563,793</b>   | <b>1,633,566</b>   |
| <b>NET LEVY</b>            | <b>\$1,147,462</b>         | <b>\$1,269,295</b>      | <b>\$1,319,648</b> | <b>\$1,378,919</b> | <b>\$1,442,848</b> |

## 2026 Proposed Budget - Operating Forecast

# Legal Services

|                                           | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast   | 2028<br>Forecast   | 2029<br>Forecast   |
|-------------------------------------------|----------------------------|-------------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>                           |                            |                         |                    |                    |                    |
| Fees & Service Charges                    | 7,300                      | 14,800                  | 14,988             | 15,180             | 15,377             |
| Other Revenues                            | 135,900                    | 140,156                 | 144,361            | 148,692            | 153,153            |
| Inter-departmental Revenues               | 16,802                     | 19,850                  | 20,418             | 21,014             | 21,640             |
| Contribution from Reserve & Reserve Funds | 110,000                    | 110,000                 | 110,000            | 110,000            | 110,000            |
| Contribution from Capital                 | 60,000                     | 60,000                  | 60,000             | 60,000             | 60,000             |
| <b>TOTAL REVENUES</b>                     | <b>330,002</b>             | <b>344,806</b>          | <b>349,767</b>     | <b>354,886</b>     | <b>360,170</b>     |
| <b>EXPENDITURES</b>                       |                            |                         |                    |                    |                    |
| Salaries, Wages & Benefits                | 740,645                    | 821,796                 | 862,886            | 906,031            | 951,333            |
| Materials & Supplies                      | 53,716                     | 45,370                  | 44,547             | 43,634             | 44,030             |
| Insurance                                 | 437,192                    | 463,130                 | 476,454            | 490,178            | 504,313            |
| Contracted Services                       | 59,000                     | 71,500                  | 76,500             | 71,500             | 71,500             |
| Transfer to Reserves                      | 125,000                    | 125,000                 | 125,000            | 125,000            | 125,000            |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,415,553</b>           | <b>1,526,796</b>        | <b>1,585,387</b>   | <b>1,636,343</b>   | <b>1,696,176</b>   |
| <b>NET LEVY</b>                           | <b>\$1,085,551</b>         | <b>\$1,181,990</b>      | <b>\$1,235,620</b> | <b>\$1,281,457</b> | <b>\$1,336,006</b> |

## 2026 Proposed Budget - Operating Forecast

# Business & Technology Solutions

|                             | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast   | 2028<br>Forecast   | 2029<br>Forecast   |
|-----------------------------|----------------------------|-------------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>             |                            |                         |                    |                    |                    |
| Fees & Service Charges      | 2,000                      | 2,000                   | 2,000              | 2,000              | 2,000              |
| Inter-departmental Revenues | 131,571                    | 149,505                 | 158,788            | 165,566            | 171,774            |
| <b>TOTAL REVENUES</b>       | <b>133,571</b>             | <b>151,505</b>          | <b>160,788</b>     | <b>167,566</b>     | <b>173,774</b>     |
| <b>EXPENDITURES</b>         |                            |                         |                    |                    |                    |
| Salaries, Wages & Benefits  | 2,126,994                  | 2,333,567               | 2,450,245          | 2,572,758          | 2,701,396          |
| Materials & Supplies        | 633,606                    | 753,378                 | 776,877            | 802,296            | 829,822            |
| Insurance                   | 14,338                     | 3,402                   | 3,504              | 3,609              | 3,717              |
| Contracted Services         | 25,000                     | 82,000                  | 157,000            | 157,000            | 157,000            |
| <b>TOTAL EXPENDITURES</b>   | <b>2,799,938</b>           | <b>3,172,347</b>        | <b>3,387,626</b>   | <b>3,535,663</b>   | <b>3,691,935</b>   |
| <b>NET LEVY</b>             | <b>\$2,666,367</b>         | <b>\$3,020,842</b>      | <b>\$3,226,838</b> | <b>\$3,368,097</b> | <b>\$3,518,161</b> |

## 2026 Proposed Budget - Operating Forecast

# Finance

|                             | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast   | 2028<br>Forecast   | 2029<br>Forecast   |
|-----------------------------|----------------------------|-------------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>             |                            |                         |                    |                    |                    |
| Fees & Service Charges      | 52,500                     | 55,500                  | 55,500             | 55,500             | 55,500             |
| Other Revenues              | 85,500                     | 92,500                  | 96,325             | 100,325            | 104,550            |
| Inter-departmental Revenues | 438,202                    | 533,399                 | 575,870            | 600,043            | 623,193            |
| <b>TOTAL REVENUES</b>       | <b>576,202</b>             | <b>681,399</b>          | <b>727,695</b>     | <b>755,868</b>     | <b>783,243</b>     |
| <b>EXPENDITURES</b>         |                            |                         |                    |                    |                    |
| Salaries, Wages & Benefits  | 2,804,843                  | 2,963,951               | 3,111,958          | 3,267,358          | 3,430,527          |
| Materials & Supplies        | 159,577                    | 181,557                 | 192,057            | 204,007            | 213,507            |
| Contracted Services         | 126,900                    | 146,900                 | 151,900            | 151,900            | 151,900            |
| Rent & Financial Expenses   | 121,427                    | 121,454                 | 121,490            | 121,526            | 121,562            |
| <b>TOTAL EXPENDITURES</b>   | <b>3,212,747</b>           | <b>3,413,862</b>        | <b>3,577,405</b>   | <b>3,744,791</b>   | <b>3,917,496</b>   |
| <b>NET LEVY</b>             | <b>\$2,636,545</b>         | <b>\$2,732,463</b>      | <b>\$2,849,710</b> | <b>\$2,988,923</b> | <b>\$3,134,253</b> |

## 2026 Proposed Budget - Operating Forecast

# Taxation & Corporate Finances

|                                         | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast     | 2028<br>Forecast   | 2029<br>Forecast   |
|-----------------------------------------|----------------------------|-------------------------|----------------------|--------------------|--------------------|
| <b>REVENUES</b>                         |                            |                         |                      |                    |                    |
| Federal/Provincial Grants               | 1,496,700                  | 1,624,300               | 1,624,300            | 1,624,300          | 1,624,300          |
| Fees & Service Charges                  | 645,950                    | 593,500                 | 593,500              | 593,500            | 593,500            |
| Other Revenues                          | 3,333,687                  | 3,664,064               | 3,628,199            | 2,348,439          | 2,459,879          |
| Other Tax Revenues                      | 2,892,303                  | 2,742,607               | 2,742,607            | 2,742,607          | 2,742,607          |
| Contribution from Reserve/Reserve Funds | 3,347,521                  | 4,312,210               | 3,119,995            | 3,933,266          | 4,254,654          |
| <b>TOTAL REVENUES</b>                   | <b>11,716,161</b>          | <b>12,936,681</b>       | <b>11,708,601</b>    | <b>11,242,112</b>  | <b>11,674,940</b>  |
| <b>EXPENDITURES</b>                     |                            |                         |                      |                    |                    |
| Materials & Supplies                    | 18,796                     | 48,579                  | 48,661               | 48,743             | 48,825             |
| Insurance                               | 24,750                     | 19,829                  | 20,544               | 21,301             | 22,100             |
| Contracted Services                     | 32,460                     | 51,606                  | 51,606               | 51,606             | 51,606             |
| Rent & Financial Expenses               | 168,807                    | 168,807                 | 168,807              | 168,807            | 168,807            |
| External Transfers                      | 661,178                    | 802,600                 | 565,300              | 613,300            | 664,300            |
| Principal & Interest on Long-Term Debt  | 4,886,701                  | 5,584,874               | 6,600,882            | 7,735,211          | 8,056,599          |
| Transfer to Capital                     | 336,867                    | 325,000                 | 340,000              | 358,250            | 380,000            |
| Transfer to Reserves                    | 800,000                    | 1,680,176               | 2,621,727            | 3,617,427          | 4,686,502          |
| <b>TOTAL EXPENDITURES</b>               | <b>6,929,559</b>           | <b>8,681,471</b>        | <b>10,417,527</b>    | <b>12,614,645</b>  | <b>14,078,739</b>  |
| <b>NET LEVY</b>                         | <b>(\$4,786,602)</b>       | <b>(\$4,255,210)</b>    | <b>(\$1,291,074)</b> | <b>\$1,372,533</b> | <b>\$2,403,799</b> |

2026 Proposed Budget - Operating Forecast

**Capital Financing**

| Category                  | Reorganized<br>2025 Budget | 2026 Proposed<br>Budget | 2027<br>Forecast    | 2028<br>Forecast    | 2029<br>Forecast    |
|---------------------------|----------------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                            |                         |                     |                     |                     |
| <b>TOTAL REVENUES</b>     |                            |                         |                     |                     |                     |
| <b>EXPENDITURES</b>       |                            |                         |                     |                     |                     |
| Transfer to Capital       | 17,157,663                 | 18,654,825              | 21,233,332          | 23,555,543          | 24,352,606          |
| <b>TOTAL EXPENDITURES</b> | <b>17,157,663</b>          | <b>18,654,825</b>       | <b>21,233,332</b>   | <b>23,555,543</b>   | <b>24,352,606</b>   |
| <b>NET LEVY</b>           | <b>\$17,157,663</b>        | <b>\$18,654,825</b>     | <b>\$21,233,332</b> | <b>\$23,555,543</b> | <b>\$24,352,606</b> |