

Overall Summary				
Category	2026 Proposed Budget	2025	\$ Change	% Change
		Approved Budget		
Revenues	(44,175,628)	(41,343,822)	(2,831,806)	6.85%
Expenses	44,175,628	41,343,822	2,831,806	6.85%

Overall Summaries By Department				
REVENUES	2026 Proposed Budget	2025	\$ Change	% Change
		Approved Budget		
100 - Municipal Purposes	(31,449,376)	(29,391,661)	(2,057,714)	7.00%
120 - Council and Administration	(71,850)	(63,071)	(8,779)	13.92%
130 - Corporate Services	(791,480)	(904,980)	113,500	(12.54%)
250 - Fire & Emergency Services	(224,799)	(236,952)	12,153	(5.13%)
300 - Operations - Public Works - Program Administration	0	0	0	0.00%
310 - Operations - Public Works - Roads	(927,487)	(837,361)	(90,126)	10.76%
320 - Operations - Public Works - Roads Maintenance	(2,300)	(2,300)	0	0.00%
325 - Operations - Public Works - Agriculture & Reforestation	(95,779)	(91,320)	(4,459)	4.88%
330 - Parking Operations	(3,522,250)	(3,756,400)	234,150	(6.23%)
350 - Public Transit	(1,540,000)	(1,200,000)	(340,000)	28.33%
450 - Community and Development	(1,083,300)	(600,800)	(482,500)	80.31%
460 - Building Services	(1,305,440)	(1,074,964)	(230,476)	21.44%
465 - By-Law Enforcement	(108,000)	(130,150)	22,150	(17.02%)
550 - Library Services	(79,876)	(102,576)	22,700	(22.13%)
650 - Operations - Parks Recreation & Facilities	(1,987,092)	(1,906,917)	(80,175)	4.20%
730 - Storm Water Management	(986,600)	(975,600)	(11,000)	1.13%
740 - Street Lighting	0	0	0	0.00%
750 - St. Davids Sewer	0	(68,771)	68,771	(100.00%)
Total Revenues	(44,175,628)	(41,343,822)	(2,831,806)	6.85%

EXPENSES	2026 Proposed	2025	\$ Change	% Change
	Budget	Approved Budget		
100 - Municipal Purposes	12,817,842	11,692,528	1,125,314	9.62%
120 - Council and Administration	1,223,139	1,080,896	142,243	13.16%
130 - Corporate Services	4,291,198	4,165,408	125,790	3.02%
250 - Fire & Emergency Services	2,730,634	2,729,497	1,136	0.04%
300 - Operations - Public Works - Program Administration	2,504,157	2,279,153	225,004	9.87%
310 - Operations - Public Works - Roads	1,683,004	1,071,349	611,655	57.09%
320 - Operations - Public Works - Roads Maintenance	1,521,852	1,512,852	9,000	0.59%
325 - Operations - Public Works - Agriculture & Reforestation	95,779	91,320	4,459	4.88%
330 - Parking Operations	3,522,250	3,756,400	(234,150)	(6.23%)
350 - Public Transit	587,500	528,013	59,488	11.27%
450 - Community and Development	2,306,972	2,023,564	283,408	14.01%
460 - Building Services	1,305,440	1,074,964	230,476	21.44%
465 - By-Law Enforcement	751,409	621,219	130,189	20.96%
550 - Library Services	1,014,872	1,037,572	(22,700)	(2.19%)
650 - Operations - Parks Recreation & Facilities	6,333,148	6,130,461	202,687	3.31%
730 - Storm Water Management	986,600	975,600	11,000	1.13%
740 - Street Lighting	499,833	504,257	(4,424)	(0.88%)
750 - St. Davids Sewer	0	68,771	(68,771)	(100.00%)
Total Expenses	44,175,628	41,343,822	2,831,806	6.85%

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments

	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change	% Impact on Levy
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)					
100 - Municipal Purposes	(534,781)	(97,690)	(437,091)	447.43%	(2.48%)
120 - Council and Administration	1,151,289	1,017,825	133,464	13.11%	0.76%
130 - Corporate Services	3,499,718	3,260,428	239,290	7.34%	1.36%
250 - Fire & Emergency Services	2,505,835	2,492,545	13,289	0.53%	0.08%
300 - Operations - Public Works - Program Administration	2,504,157	2,279,153	225,004	9.87%	1.28%
310 - Operations - Public Works - Roads	755,517	233,988	521,529	222.89%	2.96%
320 - Operations - Public Works - Roads Maintenance	1,519,552	1,510,552	9,000	0.60%	0.05%
350 - Public Transit	(952,500)	(671,988)	(280,513)	41.74%	(1.59%)
450 - Community and Development	1,223,672	1,422,764	(199,092)	(13.99%)	(1.13%)
465 - By-Law Enforcement	643,409	491,069	152,339	31.02%	0.87%
550 - Library Services	934,996	934,996	(0)	(0.00%)	(0.00%)
650 - Operations - Parks Recreation & Facilities	4,346,056	4,223,544	122,512	2.90%	0.70%
740 - Street Lighting	499,833	504,257	(4,424)	(0.88%)	(0.03%)
Net Tax Levy (before growth)	18,096,753	17,601,443	495,309	2.81%	2.81%
Growth (estimated)			(176,014)		1.00%
Net Tax Levy (after growth)			319,295		1.81%

Summary of Changes - Rate Supported Departments

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

Summary of Changes - Special Levy: Storm Water Management

	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change
SPECIAL LEVY (+ve = net expense/ -ve = net revenue)				
730 - Storm Water Management - Revenues	(986,600)	(975,600)	(11,000)	1.13%
731 - Storm Water Management - Expenses	986,600	975,600	11,000	1.13%

2026 Overall Budget Summary by Object/Category (Levy Supported)				
	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(18,096,753)	(17,601,443)	(495,309)	2.81% *1.81% after growth
Government Transfers (Grants)	(2,884,759)	(2,814,665)	(70,094)	2.49% 1)
Licenses, Permits, Rents, etc.	(1,456,161)	(1,412,466)	(43,695)	3.09% 2)
Municipal Accommodation Tax	(2,500,000)	(2,500,000)	0	0.00%
Other (Investment Income, Interest, Donations, etc.)	(2,052,520)	(2,071,756)	19,236	(0.93%)
Payment-in-lieu-of Taxes	(665,000)	(665,000)	0	0.00%
Supplemental Taxation	(250,000)	(200,000)	(50,000)	25.00% 3)
Transfer from Reserves	(4,193,573)	(3,119,630)	(1,073,943)	34.43% 4)
Transfer from Reserves - Studies	(2,423,342)	(1,753,342)	(670,000)	38.21% 5)
User Fees & Penalties	(3,329,107)	(2,781,397)	(547,710)	19.69% 6)
Revenues Total	(37,851,215)	(34,919,699)	(2,931,516)	8.40%
Expenses				
Contracted Services	4,547,563	4,254,193	293,370	6.90% 7)
Contracted Services - Studies	2,478,342	1,838,342	640,000	34.81% 5)
Debt Management -Principal	744,934	751,506	(6,572)	(0.87%)
External Transfers	826,696	698,498	128,198	18.35% 8)
Heritage Shuttle	340,000	330,000	10,000	3.03%
Interest on Long-Term Debt	484,147	456,781	27,366	5.99% 9)
Materials & Supplies	4,955,725	4,564,486	391,239	8.57% 10)
Net Chargebacks/(Recoveries)	(953,669)	(956,458)	2,789	(0.29%)
Other Personnel Expenses	163,940	165,445	(1,505)	(0.91%)
Rent and Financial Expenses	57,570	49,120	8,450	17.20% 11)
Salaries Wages & Benefits	15,769,302	14,677,014	1,092,287	7.44% 12)
Tax Write-off's & Rebates	85,500	85,500	0	0.00%
Transfer to Reserves	7,316,169	6,970,276	345,893	4.96% 13)
Library (Municipal Support)	100,000	100,000	0	0.00%
Irrigation (Municipal Support)	934,996	934,996	0	0.00%
Expenses Total	37,851,215	34,919,699	2,931,516	8.40%
Net Levy	0	0	0	0.00%

Main Change Drivers:
<p>1) Increase in OCIF funding - \$66k - reflected in 2026 Capital Budget (offset in transfer to reserves)</p> <p>2) Increase driven by arena rentals (\$41K) and planning application revenues (\$11.5K)</p> <p>3) Increase to reflect trends and align closer to expected actuals</p> <p>4) Increase reflects additional support from various reserves as follows: Election activities (\$100K); Parking revenues for one-time additional pay period (\$500K), Municipal Accommodation Tax: Museum capital contribution (\$100K), Heritage Shuttle Operations (\$340K), and Niagara College initiatives (\$10K); Fleet reserve transfer to fund the lease program (\$250K)</p> <p>5) Increase reflects the cost and funding for new studies: Facilities Space Planning - Admin Building (\$24K); Queen St. Secondary Plan (\$200K); Growth Management and Intesification Strategy (\$100K) and various Climate Change initiatives provisional on successful grant funding (\$346K)</p> <p>6) Increase is primarily driven by estimated new revenues associated with the updated approved Planning fees intended to strengthen cost recovery and generate approx. \$400K in new revenues (offsets operational costs); Further projected increases to various other revenues include: parking, tax penalty and interest, membership revenues (Community Centre), advertising revenue, and other application fees, amongst others.</p> <p>7) Several budget increases are noted, primarily driven by Elections contracts totaling \$70K (including costs for a new voter system and related initiatives), which are fully offset by a transfer from the Elections Reserve. Additional changes include Audit fees of \$6K and Fleet lease payments of \$250K, the latter fully offset by a transfer from the Fleet Reserve. Furthermore, revenue-sharing agreements with Parks Canada for the Fort George parking lot (\$45K) and 176 Wellington (\$25K) generate revenues that more than offset reductions in Group Fares and Pay-and-Display revenues, respectively.</p> <p>8) Overall increase is driven by \$100K commitment to the Museum for capital contribution of the expansion project (fully offset by MAT funds); an increase of \$10K to the Niagara College to support ongoing "highly skilled worforce" initiatives (offset with MAT funds), and Heritage incentive grants topped up by \$15K (fully offset by parking revenues)</p> <p>9) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in 50% for 2025), now accounted for at full payment cost consideration in 2026. Related projects include C02360 - Pump 1 Replacement, C02209 - Line 2 Rd Culverts and C02506 - McNab Culvert Replacement</p> <p>10) Various increases driven by: Insurance claims and premiums (\$70K and \$60K respectively) to align more with expected actuals; CAO initiatives for training and development (\$30K); IT licenses (\$14K); Postage for elections management (\$20K) and the Inaugural event for election (\$20K) both fully offset with the Elections reserve; Operating cost pressures (\$121K -utilities, building and vehicle maintenance, and fuel), amongst various other program materials and supplies</p> <p>11) Driven by increasing credit card fees via Activenet usage, slightly offset my a reduction in exchange fees as a result of lowere volume US purchases</p> <p>12) Increases driven by EBG (3.25%) and changes related to grades and steps (\$525K), in addition to an extra pay period occuring in 2026 (\$500K - 27 vs 26 pay periods) which is a rare occurrence once every 11 years. This portion has been funded one-time with parking revenues to fully offset against the tax levy (no impact); Lastly, one new FTE position has been incorporated (\$103K - Development Engineer - Planning Services) to alleviate pressures and better address development concerns</p> <p>13) Increase primarily driven by a \$150K investment into the Capital Reserve for infrastructure funding, and OCIF grant contributions of \$66K (offset in revenues). In addition, Fleet transfers approved through report CS-25-005 include \$100K to support the replacement of heavy-duty vehicles not available through the leasing program, and \$70K to support the future lease program within operating budgets.</p>

2026 Proposed Budget - Municipal Purposes				
	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change
100 - Municipal Purposes				
Revenues				
Government Transfers (Grants)	(2,849,759)	(2,779,665)	(70,094)	2.52% 1)
Municipal Accommodation Tax	(2,500,000)	(2,500,000)	0	0.00% 2)
Other (Investment Income, Interest, Donations, etc.)	(2,011,500)	(2,015,213)	3,713	(0.18%)
Payment-in-lieu-of Taxes	(665,000)	(665,000)	0	0.00%
Supplemental Taxation	(250,000)	(200,000)	(50,000)	25.00% 3)
Tax Levy	(18,096,753)	(17,601,443)	(495,309)	2.81% *Growth 1% (est)
Transfer from Reserves	(1,933,933)	(1,220,756)	(713,177)	58.42% 4)
Transfer from Reserves - Studies	(2,423,332)	(1,753,342)	(669,990)	38.21% 5)
User Fees & Penalties	(719,099)	(656,242)	(62,857)	9.58%
Revenues Total	(31,449,376)	(29,391,661)	(2,057,714)	7.00%
Expenses				
Contracted Services	2,075,523	2,002,216	73,307	3.66% 6)
Contracted Services - Studies	2,478,342	1,838,342	640,000	34.81% 5)
Debt Management -Principal	744,934	751,506	(6,572)	(0.87%)
External Transfers	750,696	637,529	113,167	17.75% 7)
Interest on Long-Term Debt	422,986	395,619	27,367	6.92% 8)
Materials & Supplies	492,210	377,578	114,632	30.36% 9)
Net Chargebacks/(Recoveries)	(1,059,959)	(1,039,411)	(20,548)	1.98%
Other Personnel Expenses	3,500	0	3,500	100.00%
Rent and Financial Expenses	20,000	26,500	(6,500)	(24.53%) 10)
Salaries Wages & Benefits	27,236	16,168	11,068	68.46% 11)
Tax Write-off's & Rebates	85,500	85,500	0	0.00%
Transfer to Reserves	6,776,874	6,600,981	175,893	2.66% 12)
Expenses Total	12,817,842	11,692,528	1,125,314	9.62%
100 - Municipal Purposes Net Levy	(18,631,534)	(17,699,133)	(932,401)	5.27%

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

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

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

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

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

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

Main Change Drivers:

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

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

Main Change Drivers:

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

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

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

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

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

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

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

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

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

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

Main Change Drivers:

1) Increase attributed to funding from the MAT reserve to support the Heritage Shuttle operations as approved via an amendment within OPS-23-030 since the service aligns with tourism initiatives.

2) Increase driven by the revenue sharing agreement with Parks Canada as identified in OPS 25-13 for Fort George Bus parking (\$30K base + 35% revenue sharing)

2026 Proposed Budget - Community & Development				
	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change
450 - Community and Development				
Revenues				
Licenses, Permits, Rents, etc.	(105,000)	(93,500)	(11,500)	12.30%
Transfer from Reserves	(125,000)	(110,000)	(15,000)	13.64%
User Fees & Penalties	(853,300)	(397,300)	(456,000)	114.77% 1)
Revenues Total	(1,083,300)	(600,800)	(482,500)	80.31%
Expenses				
Contracted Services	85,000	85,000	0	0.00%
External Transfers	75,000	60,000	15,000	25.00% 2)
Materials & Supplies	32,750	15,850	16,900	106.62% 3)
Other Personnel Expenses	16,000	20,300	(4,300)	(21.18%)
Salaries Wages & Benefits	2,088,222	1,832,414	255,808	13.96% 4)
Transfer to Reserves	10,000	10,000	0	0.00%
Expenses Total	2,306,972	2,023,564	283,408	14.01%
450 - Community and Development Net Levy	1,223,672	1,422,764	(199,092)	(13.99%)

Main Change Drivers:

1) Increase primarily driven by the newly approved Planning fees via report CDS-25-160 following a Planning & Building fee review by Town consultants which is projected to enhance cost recovery by approximately \$400K

2) Increase related to the Heritage Incentive Program, which is funded by parking

3) Increase attributed to Heritage plaques and conferences (reallocated from Municipal Purposes - offset)

4) Increases driven by EBG (3.25%) and changes related to grades and steps, in addition to an extra pay period occurring in 2026; Also, a new FTE (Development Engineer - Planning Services) has been incorporated into the budget for 2026 to help alleviate development related pressures between Operations and Planning (\$103K)

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

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

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

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

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

Main Change Drivers:

* The Library Board approved a 0% increase for 2026

1) Related to a one-time transfer from the donation reserve to fund initiatives in 2025

2) Overall reduction driven by the removal of the Library Manager position

2026 Proposed Budget - Parks Recreation & Facilities				
	2026 Proposed Budget	2025 Approved Budget	\$ Change	% Change
650 - Operations - Parks Recreation & Facilities				
Revenues				
Licenses, Permits, Rents, etc.	(964,561)	(926,716)	(37,845)	4.08%
Other (Investment Income, Interest, Donations, etc.)	(41,020)	(56,543)	15,523	(27.45%)
Transfer from Reserves	(200,000)	(200,000)	0	0.00%
User Fees & Penalties	(781,511)	(723,658)	(57,853)	7.99% 1)
Revenues Total	(1,987,092)	(1,906,917)	(80,175)	4.20%
Expenses				
Contracted Services	160,015	131,576	28,439	21.61% 1)
External Transfers	1,000	969	31	3.20%
Interest on Long-Term Debt	61,161	61,162	(1)	(0.00%)
Materials & Supplies	1,919,460	1,834,518	84,942	4.63% 2)
Net Chargebacks/(Recoveries)	(27,712)	(25,607)	(2,105)	8.22%
Other Personnel Expenses	13,290	12,495	795	6.36%
Rent and Financial Expenses	20,820	6,120	14,700	240.20% 3)
Salaries Wages & Benefits	4,061,045	3,795,749	265,296	6.99% 4)
Transfer to Reserves	124,070	124,070	0	0.00%
Expenses Total	6,333,148	5,941,052	392,096	6.60%
650 - Operations - Parks Recreation & Facilities Net Levy	4,346,056	4,034,135	311,921	7.73%

Main Change Drivers:

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

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

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

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

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

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

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