

Budget Totals (Operating and Capital Contribution Consolidated)

(in 000s)	2025 BUDGET	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
Expenses	\$167,969	\$171,342	\$149,133	\$146,513	\$145,393
Non-tax revenue	-\$101,155	-\$104,709	-\$87,129	-\$82,042	-\$80,955
Reserves and DC's used	-\$16,644	-\$12,864	-\$4,392	-\$4,555	-\$1,336
Status quo Tax Levy*	\$50,171	\$53,769	\$57,612	\$59,916	\$63,101
Status quo Tax Levy Increase	\$2,701	\$3,599	\$3,843	\$2,304	\$3,185
Status quo Tax Levy % Increase	5.69%	7.17%	7.15%	4.00%	5.32%
Wage Market Review Impact		\$430	\$430	\$430	\$430
Previously Committed		\$0	\$424	\$838	\$824
New		\$5	\$300	\$591	\$579
Total Tax Levy	\$50,171	\$54,204	\$58,766	\$61,776	\$64,934
Total Tax Levy Increase	\$2,701	\$4,034	\$4,562	\$3,010	\$3,159
Total Tax Levy % Increase	5.69%	8.04%	8.42%	5.12%	5.11%
New Assessment Growth	1.48%	1.17%	1.50%	1.50%	1.50%
Net Tax Payer Impact	4.21%	6.87%	6.92%	3.62%	3.61%

* Status quo includes additional provincial and federal programs that provide funding

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	BUDGET	BUDGET	PLAN	PLAN	PLAN
Expenses	\$167,969	\$171,342	\$149,133	\$146,513	\$145,393
Non-tax revenue	-\$101,155	-\$104,709	-\$87,129	-\$82,042	-\$80,955
Reserves and DC's used	-\$16,644	-\$12,864	-\$4,392	-\$4,555	-\$1,336
Net Additions	\$0	\$435	\$1,154	\$1,859	\$1,833
Tax Levy	\$50,171	\$54,204	\$58,766	\$61,776	\$64,934
Shelburne Bypass Contribution	\$0	\$300	\$0	\$0	\$0
Revised Tax Levy	\$50,171	\$54,504	\$58,766	\$61,776	\$64,934
Status quo Tax Levy Increase	\$2,701	\$4,334	\$4,262	\$3,010	\$3,159
Tax Levy % Increase	5.69%	8.64%	7.82%	5.12%	5.11%
New Assessment Growth	1.48%	1.17%	1.50%	1.50%	1.50%
Net Tax Payer Impact	4.21%	7.47%	6.32%	3.62%	3.61%

Total Expenses

(in 000s)	2025 BUDGET	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
Operating Expenditures					
Salaries and Benefits	\$42,993	\$44,750	\$46,974	\$47,337	\$48,715
Vacancy Savings	-\$1,000	-\$1,000	-\$1,000	-\$1,000	-\$1,000
Administrative and Office	\$6,475	\$5,830	\$5,166	\$4,814	\$4,779
Debt Repayment	\$1,045	\$1,031	\$1,018	\$1,005	\$991
Service Delivery	\$61,675	\$65,663	\$65,429	\$66,865	\$67,272
IT and Communications	\$2,368	\$2,613	\$2,618	\$2,698	\$2,808
Facilities	\$5,234	\$5,487	\$5,461	\$5,628	\$5,720
Vehicles and Equipment	\$1,690	\$1,752	\$1,807	\$1,867	\$1,892
Internal Services Used	\$2,703	\$2,662	\$2,713	\$2,789	\$2,858
Internal Services Recovered	-\$2,703	-\$2,662	-\$2,713	-\$2,789	-\$2,858
Total Operating Expenditures	\$120,480	\$126,126	\$127,473	\$129,213	\$131,177
Capital Workplan	\$47,489	\$45,217	\$21,660	\$17,301	\$14,216
Total Expenses	\$167,969	\$171,342	\$149,133	\$146,513	\$145,393

NON-PROPERTY TAX REVENUES

(in 000s)	2025 BUDGET	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
<u>Revenues</u>					
User Fees	\$5,722	\$7,786	\$6,300	\$6,502	\$6,627
Supplemental Taxation	\$386	\$422	\$403	\$379	\$377
Investment Income	\$1,050	\$900	\$750	\$700	\$700
Rent Revenue	\$4,017	\$4,141	\$4,221	\$4,293	\$4,367
Government Transfers	\$61,277	\$64,531	\$63,651	\$63,300	\$63,594
Other Revenue	\$6,654	\$5,930	\$11,804	\$6,867	\$5,289
Debt Financing	\$22,050	\$21,000	\$0	\$0	\$0
Total Revenues	\$101,155	\$104,709	\$87,129	\$82,042	\$80,955

Reserves and Development Charges

(in 000s)	2025	2026	2027	2028	2029
	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
Rate Stabilization Reserve ¹	\$8,046	\$5,726	\$4,728	\$4,398	\$4,318
Contingencies	\$3,571	\$3,491	\$3,386	\$3,363	\$3,437
Program Specific	\$5,145	\$4,790	\$4,790	\$4,790	\$4,790
Digital Modernization	\$78	\$9	\$9	\$9	\$9
Strategic Initiatives	\$2,943	\$943	\$943	\$943	\$943
Total General Reserves	\$19,783	\$14,958	\$13,856	\$13,503	\$13,497
Total Reserve Funds	\$9,515	\$9,976	\$10,078	\$10,176	\$10,270
Building Department Fund	\$2,316	\$3,153	\$2,386	\$1,709	\$1,002
Development Charges	\$105	\$1,935	\$1,512	\$712	\$34
Obligatory Reserve Funds	\$2,421	\$5,088	\$3,898	\$2,421	\$1,036
Capital Asset Fund	\$17,903	\$8,083	\$5,317	\$1,949	\$1,341
Total Reserves and DCs	\$49,623	\$38,105	\$33,148	\$28,048	\$26,144

¹ The balance of Rate Stabilization Reserve does not include any surpluses that may result at the end of 2025.

Tax Levy by Department - Status Quo

(in 000s)	2025 BUDGET	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
Council	\$1,000	\$1,031	\$1,033	\$1,031	\$1,043
Office of CAO	\$1,573	\$1,663	\$1,699	\$1,751	\$1,793
People and Equity	\$1,882	\$2,166	\$2,231	\$2,351	\$2,407
Corporate Services	\$4,417	\$4,667	\$4,864	\$5,080	\$5,257
Corporate Finance	-\$2,114	-\$1,783	-\$1,304	-\$945	-\$656
Infrastructure and Environment	\$19,122	\$20,160	\$20,871	\$21,722	\$22,509
Health Services	\$7,593	\$8,433	\$8,956	\$9,437	\$9,949
Human Services	\$14,123	\$14,772	\$16,594	\$16,723	\$17,916
Development and Tourism	\$2,574	\$2,660	\$2,669	\$2,766	\$2,884
Total All County Departments	\$50,171	\$53,770	\$57,613	\$59,917	\$63,102

Table 7
Salaries and Benefits

(in 000s)	2025 BUDGET	2026 BUDGET	DOLLAR CHANGE
Salaries and Benefits	\$42,993	\$44,750	\$1,757
<i>Non-union</i> □			
Annual increases ¹			\$894
Sunlife Benefit increase			\$322
Position adjustments ²			-\$616
<i>Union</i> □			
CUPE contract annual adjustment			\$439
CUPE additional hours			\$198
CUPE Sunlife Benefit increase			\$101
CUPE Step increases - grid movement			\$222
ONA contract annual adjustment			\$36
ONA Sunlife Benefit increase			\$20
ONA Step increases - grid movement			\$40
Changes to overtime			\$30
Non salary related benefits			\$70
Total			\$1,757

¹Includes COLA of 1.94% plus step increases

²Positions added in 2025, regraded, removed or step adjustments

Total NEW

(in 000s)	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
Wage Market Review	\$619	\$619	\$619	\$619
Previously Committed Expense	\$437	\$974	\$1,712	\$1,677
Previously Committed Revenue	-\$437	-\$550	-\$873	-\$852
New to 2026 Expense	\$110	\$350	\$616	\$604
New to 2026 Revenue	-\$105	-\$50	-\$25	-\$25
Total Additions	\$624	\$1,343	\$2,049	\$2,022

Table 8
Capital Asset Fund

(in 000s)	2025 BUDGET	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN
Carry Forward from Prior Year		\$5,665			
Opening Balance	\$21,896	\$11,462	\$8,083	\$5,317	\$1,949
Total Contributions	\$37,055	\$36,173	\$18,894	\$13,932	\$13,608
Capital Work					
Land	\$10,000	\$0	\$0	\$0	\$0
Land Improvement	\$1,557	\$733	\$603	\$536	\$185
Buildings	\$20,121	\$29,343	\$2,577	\$2,412	\$1,603
Equipment and Machinery	\$1,586	\$3,283	\$2,225	\$1,690	\$1,361
Vehicles	\$2,856	\$1,540	\$1,890	\$785	\$1,570
Roads	\$7,781	\$7,850	\$12,342	\$8,037	\$6,735
Bridges & Culverts	\$2,614	\$1,406	\$981	\$1,879	\$1,729
Other	\$975	\$100	\$50	\$950	\$0
Road Rationalization Payments	\$0	\$963	\$992	\$1,012	\$1,032
Total Capital Work	\$47,489	\$45,217	\$21,660	\$17,301	\$14,216
Ending Capital Asset Fund Balance	\$11,462	\$8,083	\$5,317	\$1,949	\$1,341