



# 2026 BUDGET PACKAGE

## BUDGET OVERVIEW

# MESSAGE FROM THE TREASURER

The 2026 Budget for Dufferin County is shaped by the need to balance ambitious strategic objectives with fiscal responsibility. While the County aims to advance its Corporate Strategic Plan (2023–2026), not all goals are achievable within current financial constraints. As a result, some initiatives have been deferred or scaled back, and sustaining existing programs and services remains challenging.

Budget preparation begins in the summer, involving all divisions and several rounds of review and consolidation. The process includes extensive collaboration among departments, senior management, and finance, culminating in a draft levy increase of 8.04% (6.87% after growth). Adjustments were made up to the last minute to reflect changing needs and priorities. After several reiterations, the budget presented reflects the resources required to continue providing the services the County offers. Council made several changes which resulted in a final budget increase of 5.05% (3.88% after growth).

Reserves are used strategically to offset one-time costs and stabilize the budget, but ongoing reliance is not sustainable. For 2026, allocations from the Rate Stabilization Reserve have been reduced to preserve future flexibility. Maintaining healthy reserves helps protect against unexpected expenses and supports long-term financial stability, minimizing the impact on taxpayers. Significant capital work is planned for 2026, resulting in a notable dip in capital asset fund balances.

The budget presented is a culmination of effort and hours of work from many people. It represents the planned work over the next year, highlights the key initiatives that support the strategic direction of Dufferin County, and outlines some of the challenges that impact the organization. It reflects the cost of providing services today and investing in the future.

Thank you to all who have contributed.



**AIMEE RAVES, CPA, CMA**  
**Manager of Corporate Finance/Treasurer**

# LAND ACKNOWLEDGEMENT

We would like to begin by respectfully acknowledging that Dufferin County resides within the traditional territory and ancestral lands of the Tionontati (Petun), Attawandaron (Neutral), Haudenosaunee (Six Nations), and Anishinaabe peoples.

We also acknowledge that various municipalities within the County of Dufferin reside within the treaty lands named under the Haldimand Deed of 1784 and two of the Williams Treaties of 1818: Treaty 18: the Nottawasaga Purchase, and Treaty 19: The Ajetance Treaty.

These traditional territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

## PRONUNCIATION GUIDE:

Tionontati – “Tee-oh-nahn-TAH-tee”

Attawandaron – “At-tah-wahn-da-ron”

Haudenosaunee – “ho-DEE-no-Sho-nee”

Anishinaabe – “ah-NISH-IH-nah-bay”



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# INTRODUCTION

## THE BUDGET PROCESS

- The budget is developed over several months with input from all departments. For 2026:
- June - September: Departments complete operating and capital budget templates and review with Finance
  - September - November: Finance consolidates results, provides analysis, seeks clarification, updates and reviews further with departments
  - November: Budget totals finalized, analysis of reserve and potential application
  - December: Budget Review and packages created
  - December: Initial presentation to Council
  - January: Consideration by Council



The County uses the budgeting tool Questica to gather input and compare year over year budget information. For capital work plans and analysis a series of Excel spreadsheets are currently required.

## WHAT'S IN THE DOCUMENT?

- An overview with consolidated results and details by department and division (functional area) of a 4-year financial plan and capital plan. The document includes the following for each County functional area:
- Overview of the roles and responsibilities of each area, divisional lead, Key Performance Indicators (KPIs), key functions, strategic plan initiatives and challenges
  - Financial Plan, covering Budgets for the years 2026 to 2029 including budget highlights
  - Capital Fund Summaries and Capital Workplans detailing planned work by asset category and project information
- An appendix has been included to provide more detail as to what is contained in each expense, revenue and capital category.

# SUPPORTING THE STRATEGIC PLAN

The County’s 2023 to 2026 Corporate Strategic Plan was approved by County Council in June 2023.

## STRATEGIC PLAN AT A GLANCE

### Vision

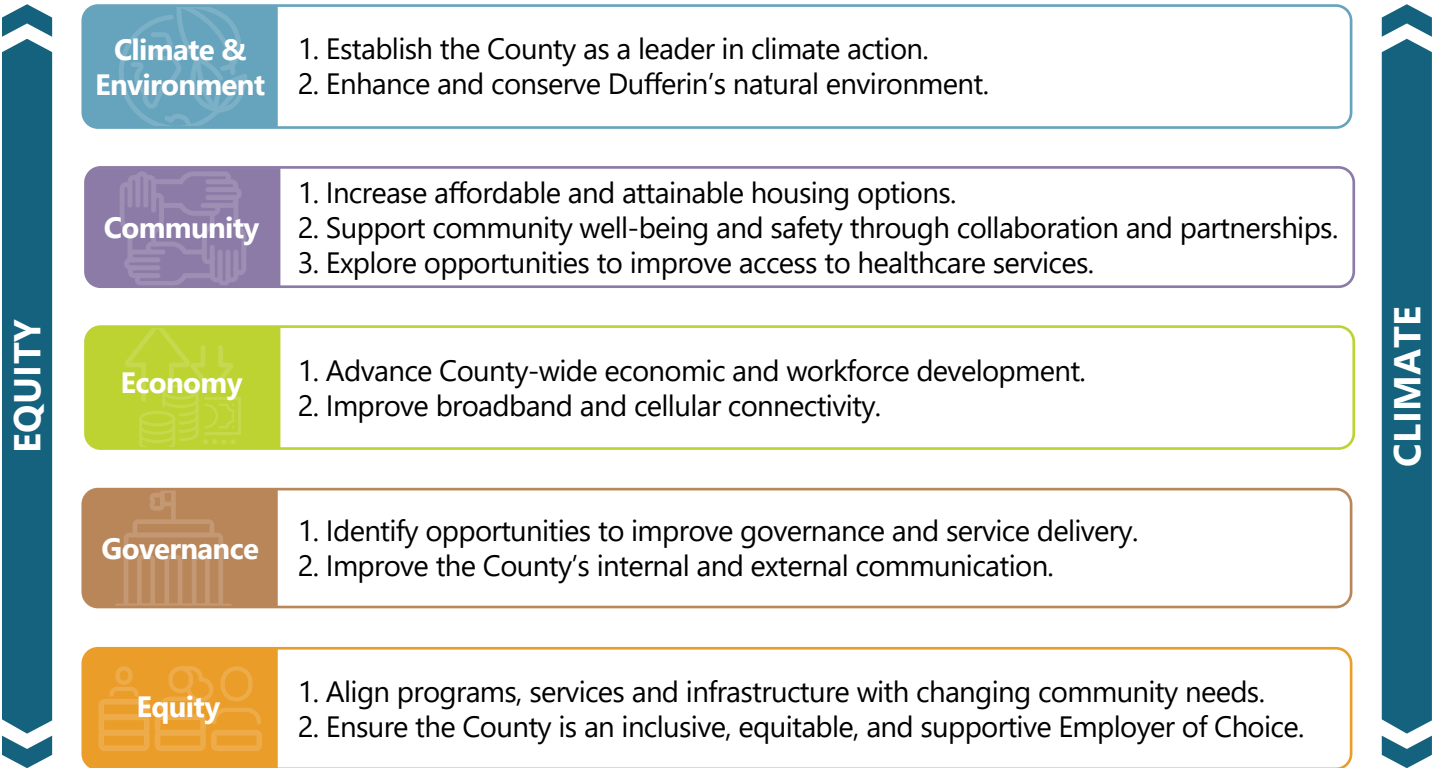
A community that grows together.

### Mission

Providing programs and services that foster a thriving, equitable and resilient community in an ever-changing world.

### Values

Collaboration | Accountability | Innovation | Compassion | Courage



The Plan is a guide for Council and staff in planning for the future. It forms the foundation of operational plans, the annual budget, recommendations to Council and day-to-day decision making. At the same time, achieving the objectives articulated in the plan must be balanced with fiscal responsibility and resource constraints.

Highlights of key initiatives included in the 2026 budget are:



### Climate and Environment

#### Establish the County as a leader in climate action

- Roll out BetterHomes Dufferin Home Retrofit Program - \$1,712,000
- Develop Climate Master Plan - \$230,000
- Additional electric vehicle charging stations for County fleet - \$100,000
- Implement climate risk assessment for critical transportation assets, enhancing the understanding of climate-related vulnerabilities and supporting the integration of resilience measures into road and bridge design standards and construction practices
- Update Active Transportation Master Plan - \$100,000

#### Enhance and conserve Dufferin’s natural environment

- Preparation of a Natural Heritage System Strategy to more accurately identify and protect key natural heritage features throughout Dufferin County - \$35,000
- Continue to prepare the community for severe weather events
- Long Term Waste Strategy Update - \$50,000



### Community

#### Increase affordable and attainable housing options

- Advance the development of affordable and attainable housing options
- In partnership with SHIP, the development of an agreement to develop three supportive housing sites
- Support Housing Strategy Implementation - \$2,000,000
- Work with housing operators to implement new operating agreements
- Complete upgrades and capital maintenance on housing stock - \$2,436,500 with \$1,102,000 in funding from CMHC
- Explore further opportunities to partner with community service providers to create more affordable and supportive housing options

#### Support community well-being and safety through collaboration and partnerships

- Enhance community resilience through public education, volunteer engagement, and preparedness initiatives - \$17,000
- Facilitate multi-agency planning and training to ensure coordinated action during emergencies that impact residents’ safety and well-being - \$5,000
- Ensure vulnerable seniors are supported in the Community through Seniors at Risk Coordinator - \$123,400
- Collaborate with childcare sector to provide education and training for providers

# SUPPORTING THE STRATEGIC PLAN CONTINUED



## Community (Cont.)

### Explore opportunities to improve access to healthcare services

- Advance the development of the Health and Human Services Hub in collaboration with the Hills of Headwaters Collaborative Ontario Health Team and other community partners - \$4,000,000
- Support the Expansion of Primary Care application for Dufferin-Caledon
- Continued work with community partners to support transportation programming to healthcare community-based programs where possible
- Continue to foster partnerships through the Dufferin Coalition for Kids (DuCK) planning table and raise awareness of the MyDufferin website as a resource for families to access services - \$25,000



## Economy

### Advance County-wide economic and workforce development

- Develop an agriculturally-focused Community Improvement Plan that can be supported and implemented by the lower-tier municipalities. - \$80,000
- Actively support clinical placement relationships with local educational institutions to foster skills development and encourage industry workforce interest

### Improve broadband and cellular connectivity

- Prioritize broadband permit applications



## Governance

### Identify opportunities to improve governance and service delivery

- Conduct a Council remuneration review
- Update the Procedural by-law for the next term of Council
- Update Council policies
- Create a council orientation program for the next term of Council
- Develop strategies to support the Paramedics master plan and service delivery addressing recommendations provided
- Initiate year 1 of the master plan and service delivery review recommendations. Management staff for Community Paramedic program \$186,000 (will be covered with CPLTC funding), and Fleet and Logistics technician \$65,000
- Complete New Operations Centre detailed design and begin construction \$15,000,000
- Ongoing implementation of asset management plan, building and equipment upgrades, repairs, and replacements - \$12,338,000
- Ongoing implementation of asset management plan, roads and bridges - \$9,255,000
- Edelbrock Centre and Courthouse Improvements - \$6,000,000
- Development of IT strategic plan, \$100,000
- Review of telecommunication system, \$30,000
- Development and review of AI, privacy and other strategic policies \$25,500
- Cybersecurity exercises and enhancements, \$30,000
- Continue Digital Modernization projects (financial information system, human resources information system, asset management software, budget software) - \$69,000
- Implement Pavement Management software, to improve asset management, \$30,000



## Governance (Cont.)

### Improve the County's internal and external communications

- Update of Care Conference scheduling process to maximize efficiency and improve external experience
- Reinforce community outreach and communication to ensure residents are well-informed to better understand and utilize waste programs



## Equity

### Align programs, services and infrastructure with changing community needs

- Work with members of the Coordinated Access Table to collectively provide support to those experiencing homelessness
- Work with Dufferin Caledon Drug Strategy that focuses on reducing stigma by providing annual community drug poisoning awareness event

### Ensure that the County is an inclusive, equitable and supportive Employer of Choice

- Bringing Indigenous perspectives to the MoD's collections, exhibitions and programs enabled by the Museum Assistance Program Grant and the Museum's Indigenous Knowledge and Cultural Specialist
- Indigenous Cultural Awareness and Competency training - \$12,000
- Policy development - \$35,000
- Community workshops and keynote presentations, \$20,000
- Leadership Core Competencies training - \$12,000

**Note** – The amounts identified are total costs for 2026 and do not reflect funding or the application of reserves.



# OVERVIEW

The Budget is a summary of the operating and capital requirements and forecasts for the next four years for each department and division.

The 2026 Budget is impacted by a number of external factors: uncertainty around federal and provincial policy changes and funding, economic conditions including exchange rates, tariffs and inflation as well as continued pressures in the labour market. These factors put not only direct financial pressure on the County but also affect staff and resource capacity. Expenses have increased significantly, mostly due to planned capital work which will require borrowing. Another large portion of the increase is offset by government transfers and a continued strategy to mitigate some of the remaining impact by applying reserves.

## BUDGET TOTALS

(OPERATING AND CAPITAL CONTRIBUTION CONSOLIDATED)

| (in 000s)                             | 2025<br>BUDGET  | 2026<br>BUDGET  | 2027 PLAN       | 2028 PLAN       | 2029 PLAN       |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Expenses                              | \$167,969       | \$169,841       | \$147,048       | \$144,310       | \$143,165       |
| Non-tax revenue                       | -\$101,155      | -\$104,709      | -\$87,129       | -\$82,042       | -\$80,955       |
| Reserves and DC's used                | -\$16,644       | -\$12,861       | -\$3,740        | -\$3,978        | -\$788          |
| <b>Status quo Tax Levy*</b>           | <b>\$50,171</b> | <b>\$52,270</b> | <b>\$56,179</b> | <b>\$58,291</b> | <b>\$61,422</b> |
| Status quo Tax Levy Increase          | \$2,701         | \$2,100         | \$3,909         | \$2,111         | \$3,131         |
| <b>Status quo Tax Levy % Increase</b> | <b>5.69%</b>    | <b>4.19%</b>    | <b>7.48%</b>    | <b>3.76%</b>    | <b>5.37%</b>    |
| Wage Market Review Impact             |                 | \$430           | \$430           | \$430           | \$430           |
| Previously Committed                  |                 | \$0             | \$424           | \$838           | \$824           |
| New                                   |                 | \$5             | \$300           | \$591           | \$579           |
| <b>Total Tax Levy</b>                 | <b>\$50,171</b> | <b>\$52,705</b> | <b>\$57,333</b> | <b>\$60,150</b> | <b>\$63,255</b> |
| Total Tax Levy Increase               | \$2,701         | \$2,535         | \$4,628         | \$2,817         | \$3,105         |
| <b>Total Tax Levy % Increase</b>      | <b>5.69%</b>    | <b>5.05%</b>    | <b>8.78%</b>    | <b>4.91%</b>    | <b>5.16%</b>    |
| New Assessment Growth                 | 1.48%           | 1.17%           | 1.50%           | 1.50%           | 1.50%           |
| <b>Net Tax Payer Impact</b>           | <b>4.21%</b>    | <b>3.88%</b>    | <b>7.28%</b>    | <b>3.41%</b>    | <b>3.66%</b>    |

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

The budget includes a 4.19% status quo increase. Shown separately is the impact of the wage market review, previously committed and new items. As a status quo budget was requested only a handful of items are being captured in previously committed and New. Several changes were approved which were incorporated into the numbers above. The result is a 5.05% increase or 3.88% after growth. A summary of the changes is captured in the next table.

## SUMMARY OF CHANGES

|                                                   |                 |
|---------------------------------------------------|-----------------|
| Additions                                         |                 |
| Shelburne Bypass                                  | \$300           |
| Road Safety Master Plan                           | \$200           |
| Increase Capital Contribution                     | \$300           |
| <b>Total Additions</b>                            | <b>\$800</b>    |
| <b>Administrative Savings</b>                     | <b>-\$500</b>   |
| Program Specific Savings                          |                 |
| Salt Management changes                           | -\$200          |
| Source separated organics                         | -\$100          |
| Planning Position                                 | -\$126          |
| <b>Total Program Specific Changes</b>             | <b>-\$426</b>   |
| Program/Project Reductions or Eliminations        |                 |
| Equity Projects                                   | -\$138          |
| Grants                                            | -\$50           |
| Rescue Calls                                      | -\$45           |
| <b>Program/Project Reductions or Eliminations</b> | <b>-\$233</b>   |
| Apply Reserves                                    |                 |
| Rate Stabilization                                | -\$250          |
| Additions                                         | -\$500          |
| OPA-5                                             | -\$40           |
| Capital Asset Fund                                | -\$350          |
| <b>Total Reserves</b>                             | <b>-\$1,140</b> |
| <b>Net Changes</b>                                | <b>-\$1,499</b> |

The impact of the current economic climate on the 2026 budget is unknown. Areas where a higher exchange rate can lead to additional costs include IT software and equipment, vehicles, snow plows and any other products that have originated outside of Canada.



ARRIVING AT THE TAX LEVY

The tax levy is the amount of money required to be raised from property taxes to fund the business of the municipality after applying all other sources of revenue including internal transfers from reserves on hand. In Ontario, municipalities must approve a balanced budget. The tax levy, plus all other sources of revenue must equal the total estimated expenses.

TOTAL EXPENSES

| (in 000s)                           | 2025<br>BUDGET   | 2026<br>BUDGET   | 2027<br>PLAN     | 2028<br>PLAN     | 2029<br>PLAN     |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Expenditures              |                  |                  |                  |                  |                  |
| Salaries and Benefits               | \$42,993         | \$45,054         | \$47,275         | \$47,633         | \$49,008         |
| Vacancy Savings                     | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         |
| Administrative and Office           | \$6,475          | \$5,411          | \$4,759          | \$4,314          | \$4,279          |
| Debt Repayment                      | \$1,045          | \$1,031          | \$1,018          | \$1,005          | \$991            |
| Service Delivery                    | \$61,675         | \$65,548         | \$64,872         | \$66,307         | \$66,713         |
| IT and Communications               | \$2,368          | \$2,613          | \$2,618          | \$2,698          | \$2,808          |
| Facilities                          | \$5,234          | \$5,487          | \$5,462          | \$5,629          | \$5,721          |
| 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         |
| <b>Total Operating Expenditures</b> | <b>\$120,480</b> | <b>\$125,897</b> | <b>\$126,809</b> | <b>\$128,452</b> | <b>\$130,411</b> |
| Capital Workplan                    | \$47,489         | \$44,374         | \$20,668         | \$16,289         | \$13,184         |
| <b>Total Expenses</b>               | <b>\$167,969</b> | <b>\$170,271</b> | <b>\$147,478</b> | <b>\$144,740</b> | <b>\$143,595</b> |

BUDGET HIGHLIGHTS

SALARIES AND BENEFITS

- Are discussed in more detail on page 21

ADMINISTRATIVE AND OFFICE

- Savings in liability insurance and discontinuance of excess indemnity insurance result in significant savings. Offset by increases in professional development, consulting and audit costs. A new term of Council brings additional expenses

SERVICE DELIVERY

- Additional support for Dufferin Oaks (raw food, high intensity needs), Early Years and Child Care, and Ontario Works. Contract increases for paramedics, public health, operations, curbside collection, raw food, and vacuum leaf collection

IT AND COMMUNICATIONS

- Experiencing an increase in software annual fees as new products to support digital modernization are brought online. Exchange rates can have a significant impact on annual fees, licenses, and subscriptions. Sporadic renewal dates for hardware maintenance contracts cause fluctuations in levy requirements, offset by transfer from reserve

BUDGET HIGHLIGHTS CONT.

FACILITIES

- Aging infrastructure is contributing to an increase in facility related costs as non-capital work needs to be completed. Decreases in housing property tax expense due to ratio changes for multi-residential buildings offset some higher costs

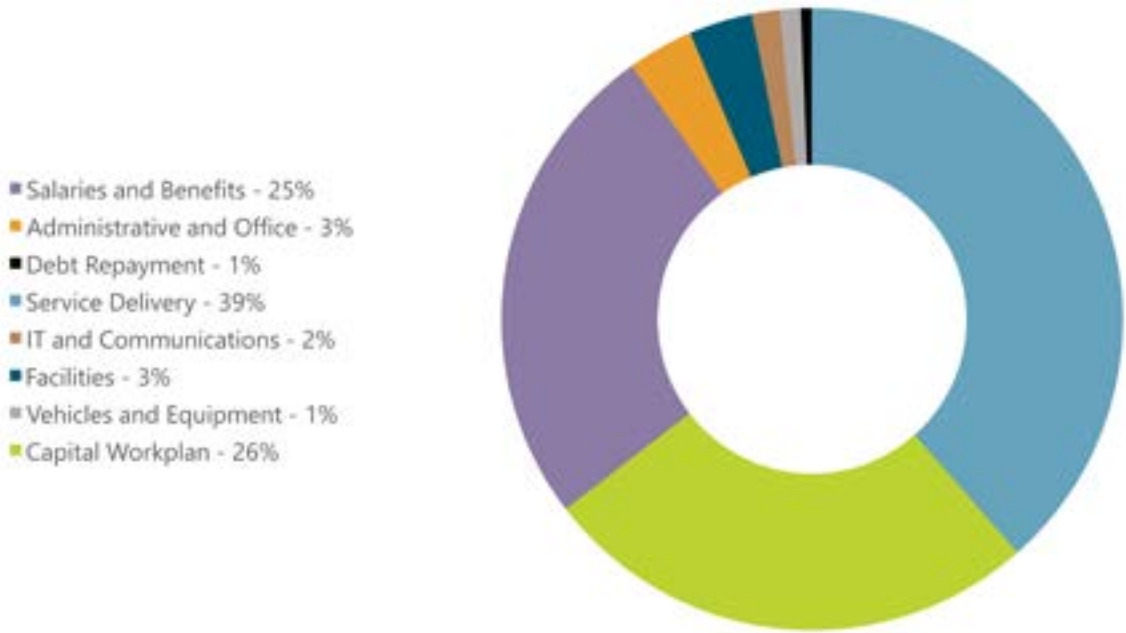
VEHICLES AND EQUIPMENT

- Decrease in vehicle insurance helps offset increases in fuel for areas that are unable to operate electric vehicles (operations, paramedics, community support services). Annual maintenance contracts for equipment across several areas increasing significantly, particularly in paramedics and nursing

INTERNAL SERVICES

- Internal services used and recovered allocate costs from one division to another, the decrease reflects the shift of using external contract for cleaning. Allocations are typically only made to divisions where external funding is received or external reporting is required

EXPENSE DISTRIBUTION



NON-PROPERTY TAX REVENUES

| (in 000s)             | 2025<br>BUDGET | 2026<br>BUDGET | 2027<br>PLAN | 2028<br>PLAN | 2029<br>PLAN |
|-----------------------|----------------|----------------|--------------|--------------|--------------|
| Revenues              |                |                |              |              |              |
| 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     |

BUDGET HIGHLIGHTS

USER FEES

- Significant increase in building revenues, anticipate one large building permit in 2026, modest increase in accommodation revenues for Dufferin Oaks, decrease in planning fee revenues to better reflect actual

SUPPLEMENTAL TAXATION

- Supplemental taxation is difficult to predict as it depends on growth within County, timing of when new assessment is added to the tax roll as well as economic conditions which can contribute to tax write offs. Small increase is expected to better reflect actual payments in lieu received

INVESTMENT INCOME

- Decrease in investment rates will reduce investment income. Cash on hand will decrease as funds are used to support the Better Homes Energy Retrofit program as well as construction of the southern operations centre

RENT REVENUE

- Rent revenue consists of annual increases from commercial tenants at Mel Lloyd Centre and Edelbrock Centre. Also includes rent and cost recovery from various tenants at the Courthouse. Modest annual increases have also been included for housing tenants

GOVERNMENT TRANSFERS

- Modest increases to both Dufferin Oaks (\$788,000) and Early Years and Child Care (\$1.2 million). Also includes increases to paramedics, Ontario Works, Canada Community-Building Fund, Ontario Community Infrastructure Fund, and some housing programs, which are offset by decreases to federal subsidies in social housing. Decreases in payments for County planning services to local municipalities

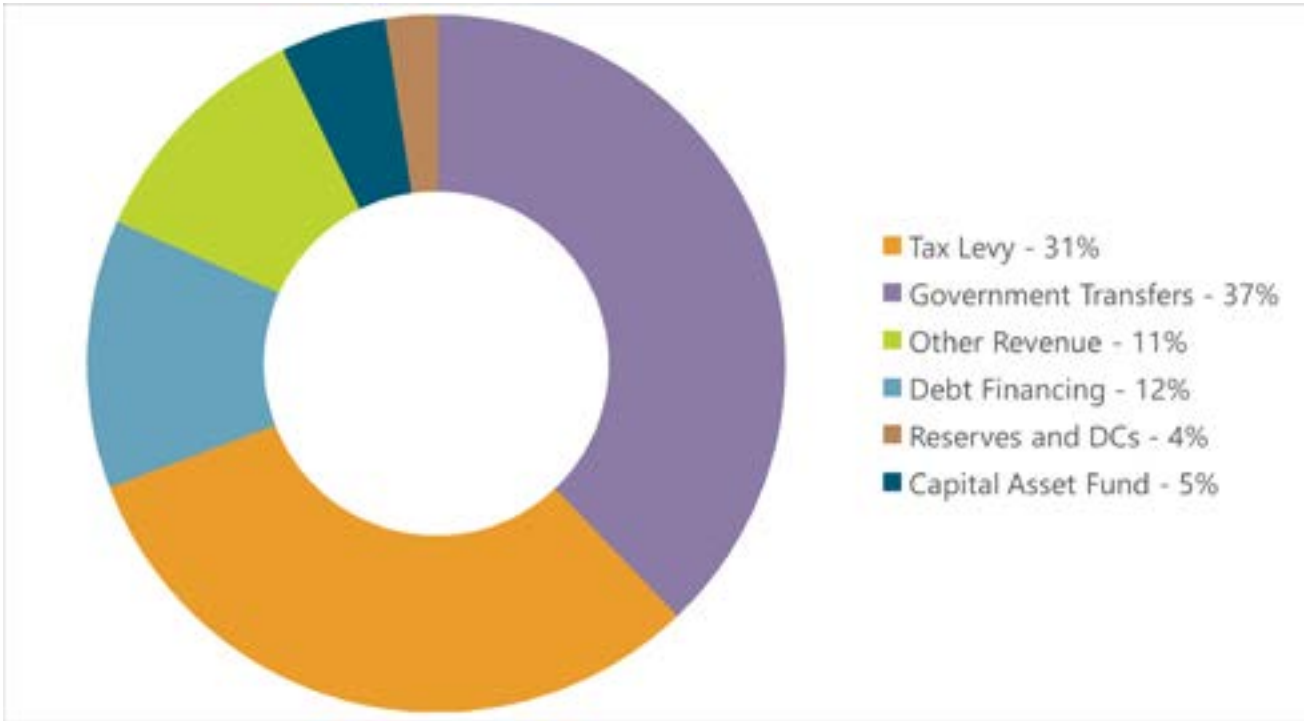
OTHER REVENUE

- Includes \$1.7 million for Better Homes Dufferin program. Also reflects hunting and load permits, Museum revenues, timber sales, donations and non-governmental grants as well as administrative funding allocations from programs in Housing and Early Years and Child Care. Within Early Years and Child Care the new funding formula has come with a shift of how dollars are allocated, decreasing Other Revenue and increasing subsidies

DEBT FINANCING

- the next two years reflects anticipated costs associated with new operations centre, and renovations at the Edelbrock Centre and Courthouse

REVENUE DISTRIBUTION



RESERVES AND DEVELOPMENT CHARGES

| (in 000s)                               | 2025            | 2026            | 2027            | 2028            | 2029            |
|-----------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                         | ESTIMATE        | ESTIMATE        | ESTIMATE        | ESTIMATE        | ESTIMATE        |
| Rate Stabilization Reserve <sup>1</sup> | \$10,981        | \$7,871         | \$6,873         | \$6,543         | \$6,463         |
| Contingencies                           | \$1,831         | \$1,751         | \$1,646         | \$1,623         | \$1,697         |
| Program Specific                        | \$5,785         | \$4,150         | \$4,150         | \$4,150         | \$4,150         |
| Digital Modernization                   | \$694           | \$624           | \$624           | \$624           | \$624           |
| Strategic Initiatives                   | \$4,731         | \$2,731         | \$2,731         | \$2,731         | \$2,731         |
| <b>Total General Reserves</b>           | <b>\$24,022</b> | <b>\$17,126</b> | <b>\$16,024</b> | <b>\$15,671</b> | <b>\$15,665</b> |
| <b>Total Reserve Funds</b>              | <b>\$11,862</b> | <b>\$12,323</b> | <b>\$12,425</b> | <b>\$12,523</b> | <b>\$12,617</b> |
| Building Department Fund                | \$2,849         | \$3,686         | \$2,919         | \$2,242         | \$1,535         |
| Development Charges                     | \$1,175         | \$3,005         | \$2,582         | \$1,782         | \$1,105         |
| <b>Obligatory Reserve Funds</b>         | <b>\$4,024</b>  | <b>\$6,690</b>  | <b>\$5,500</b>  | <b>\$4,024</b>  | <b>\$2,639</b>  |
| <b>Capital Asset Fund</b>               | <b>\$18,240</b> | <b>\$9,672</b>  | <b>\$6,853</b>  | <b>\$3,430</b>  | <b>\$2,764</b>  |
| <b>Total Reserves and DCs</b>           | <b>\$58,147</b> | <b>\$45,812</b> | <b>\$40,803</b> | <b>\$35,647</b> | <b>\$33,685</b> |

<sup>1</sup> The balance of Rate Stabilization Reserve does not include any surpluses that may result at the end of 2025.  
Reserves can be classified into the following categories:

- General Reserves for contingencies, operating, capital, and special initiatives. These can be used at Council’s discretion
- Reserve Funds are set up for specific purposes and held until required
- Obligatory Reserve Funds are established by statute and must be used in a prescribed manner, includes Development Charges and Building Reserves
- Capital Asset Fund, the largest reserve, is used for contributing to capital assets and funding annual workplans as per the Asset Management Plan (activity related to the capital asset fund is consolidated into the Expense, Revenues for the Budget Totals but is shown separately in the capital specific section of the budget)



BUDGET HIGHLIGHTS

RATE STABILIZATION RESERVE

- This Rate Stabilization Reserve (RSR) is typically used to offset one-time expenses such as studies or to mitigate increases caused by service level changes or fluctuations in expenses. In 2026 funds continue to be allocated to housing where development charge revenue is no longer permitted
- In previous years, a strategy was implemented to decrease the Rate Stabilization Reserve (RSR) balance by making substantial budget allocations from the reserve. This approach allowed prior year surpluses to be directed to the current budget, helping to minimize the pressure of inflation on operating costs
- Any general surpluses at the end of the year are typically added to this reserve, however Council approved a motion that 50% of any surpluses will be allocated to this reserve between 2024 and 2028 with the other 50% being allocated to the Reserve for Housing Strategies. This shift in practice will impact the availability of RSR funds available to be applied to future budgets

CONTINGENCY RESERVES

- Contingency reserves serve as a financial safeguard designed to address unexpected expenses, risks, or uncertainties. These include reserves for interest and insurance stabilization, future studies (designed to minimize impact of regular studies), winter control, recycling revenues and miscellaneous contingencies
- The value of these reserves is often debated, but a common guideline is to keep between 5% and 15% of own source revenues. According to the budget, this amounts to about \$7 million. With an estimated contingency reserve balance of \$1.7 million and an RSR of \$7.9 million projected by the end of 2026, there appears to be roughly \$2.6 million available for reallocation to other purposes

PROGRAM SPECIFIC RESERVES

- Program Specific reserves are those set aside for specific divisions or purposes. Most of these reserves, totaling slightly more than \$4.2 million, are associated with Dufferin Oaks. Other program specific reserves exist for housing, paramedics, county forest, and the municipal emergency readiness reserve

DIGITAL MODERNIZATION

- Digital modernization are funds that were set aside to fund future software replacement. The last bit remaining will support the implementation of the human resource information system. Additional funds will be needed in this reserve for future projects

STRATEGIC INITIATIVES

- Strategic Initiatives are ones directly related to the current strategic plan. These include funds to support the housing strategy, economic development and land aquisition

CAPITAL RESERVES

- Capital reserves have been set aside for future capital work. Separate reserves exist for each division and will experience ups and downs depending on the level of work required, the next several years will see the value of the capital reserves decrease as funds have been accumulating for upcoming work and the value of work is increasing faster than contributions

TAX LEVY BY DEPARTMENT - STATUS QUO

| (in 000s)                           | 2025<br>BUDGET  | 2026<br>BUDGET  | 2027<br>PLAN    | 2028<br>PLAN    | 2029<br>PLAN    |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Council                             | \$1,000         | \$981           | \$983           | \$981           | \$993           |
| Office of CAO                       | \$1,573         | \$1,663         | \$1,699         | \$1,751         | \$1,793         |
| People and Equity                   | \$1,882         | \$2,028         | \$2,324         | \$2,351         | \$2,407         |
| Corporate Services                  | \$4,417         | \$4,667         | \$4,864         | \$5,080         | \$5,257         |
| Corporate Finance                   | -\$2,114        | -\$2,149        | -\$1,679        | -\$1,320        | -\$1,031        |
| Infrastructure and Environment      | \$19,122        | \$19,810        | \$20,366        | \$21,213        | \$21,997        |
| 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         | \$2,494         | \$2,539         | \$2,632         | \$2,746         |
| <b>Total All County Departments</b> | <b>\$50,171</b> | <b>\$52,700</b> | <b>\$56,647</b> | <b>\$58,850</b> | <b>\$62,027</b> |

BUDGET HIGHLIGHTS

This table provides a high-level summary of the nine major County departments. Each department is made up of several divisions with detail provided in each departmental budget. This chart summarizes the anticipated changes over the next four years, excluding the impact of the wage market review and any new items proposed.

- Each division includes regular increases related to salaries and benefits, contracts, materials and services
- Human Services, and Infrastructure and Environment all reflect a full year of positions added in 2025
- Corporate Finance captures significant financial transactions that impact the bottom line, specifically investment income, supplemental property tax revenues, and the MPAC payment. It also includes vacancy savings anticipated due to vacant positions as well as contribution from Rate Stabilization Reserve to lessen the ongoing impact of rising costs. Future years decrease as the withdrawal from rate stabilization ends and investment interest is expected to shrink
- Full year of service enhancements added to paramedics in 2025 are leading to the larger increase in Health Services
- New HRIS software and continued support of strategic initiatives is contributing to the increase in People & Equity



# FINANCIAL PLAN

The Financial Plan provides an overview of the revenues, expenditures, and transfers used to calculate the operating tax levy requirement, plus the capital levy to arrive at total levy and increase over the 2026 Budget. Each of the divisional budgets provides specific details on increases and adjustments.

| (in 000s)                              | 2025             | 2026             | 2027             | 2028             | 2029             | DOLLAR         | %AGE           |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
|                                        | BUDGET           | BUDGET           | PLAN             | PLAN             | PLAN             | CHANGE         | CHANGE         |
| <u>Revenues</u>                        |                  |                  |                  |                  |                  |                |                |
| User Fees                              | \$5,722          | \$7,786          | \$6,300          | \$6,502          | \$6,627          | \$2,065        | 36.08%         |
| Supplemental Taxation                  | \$386            | \$422            | \$403            | \$379            | \$377            | \$36           | 9.25%          |
| Investment Income                      | \$1,050          | \$900            | \$750            | \$700            | \$700            | -\$150         | -14.29%        |
| Rent Revenue                           | \$4,017          | \$4,141          | \$4,221          | \$4,293          | \$4,367          | \$124          | 3.08%          |
| Government Transfers                   | \$57,880         | \$60,240         | \$60,721         | \$60,471         | \$60,784         | \$2,360        | 4.08%          |
| Other Revenue                          | \$4,357          | \$3,813          | \$4,520          | \$5,140          | \$4,187          | -\$544         | -12.48%        |
| <b>Total Revenues</b>                  | <b>\$73,411</b>  | <b>\$77,302</b>  | <b>\$76,915</b>  | <b>\$77,486</b>  | <b>\$77,043</b>  | <b>\$3,890</b> | <b>5.30%</b>   |
| <u>Expenditures</u>                    |                  |                  |                  |                  |                  |                |                |
| Salaries and Benefits                  | \$42,993         | \$45,054         | \$47,275         | \$47,633         | \$49,008         | \$2,061        | 4.79%          |
| Vacancy Savings                        | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         | -\$1,000         | \$0            | 0.00%          |
| Administrative and Office              | \$6,475          | \$5,411          | \$4,759          | \$4,314          | \$4,279          | -\$1,064       | -16.43%        |
| Debt Repayment                         | \$1,045          | \$1,031          | \$1,018          | \$1,005          | \$991            | -\$13          | -1.28%         |
| Service Delivery                       | \$61,675         | \$65,548         | \$64,872         | \$66,307         | \$66,713         | \$3,873        | 6.28%          |
| IT and Communications                  | \$2,368          | \$2,613          | \$2,618          | \$2,698          | \$2,808          | \$245          | 10.34%         |
| Facilities                             | \$5,234          | \$5,487          | \$5,462          | \$5,629          | \$5,721          | \$253          | 4.83%          |
| Vehicles and Equipment                 | \$1,690          | \$1,752          | \$1,807          | \$1,867          | \$1,892          | \$62           | 3.68%          |
| Internal Services Used                 | \$2,703          | \$2,662          | \$2,713          | \$2,789          | \$2,858          | -\$41          | -1.53%         |
| Internal Services Recovered            | -\$2,703         | -\$2,662         | -\$2,713         | -\$2,789         | -\$2,858         | \$41           | -1.53%         |
| <b>Total Expenditures</b>              | <b>\$120,480</b> | <b>\$125,897</b> | <b>\$126,809</b> | <b>\$128,452</b> | <b>\$130,411</b> | <b>\$5,416</b> | <b>4.50%</b>   |
| <u>Transfers</u>                       |                  |                  |                  |                  |                  |                |                |
| Transfers from Reserves                | -\$5,240         | -\$4,612         | -\$2,430         | -\$1,742         | -\$1,431         | \$628          | -11.99%        |
| Transfers from/to Trust                | \$2              | \$2              | \$10             | \$10             | \$10             | \$0            | 0.00%          |
| DC Contribution                        | -\$231           | -\$229           | -\$228           | -\$227           | -\$225           | \$1            | -0.56%         |
| Transfers to Reserves                  | \$989            | \$1,034          | \$1,094          | \$1,121          | \$1,148          | \$45           | 4.55%          |
| <b>Total Transfers</b>                 | <b>-\$4,479</b>  | <b>-\$3,805</b>  | <b>-\$1,554</b>  | <b>-\$837</b>    | <b>-\$498</b>    | <b>\$674</b>   | <b>-15.05%</b> |
| <b>Total All County Departments</b>    | <b>\$42,590</b>  | <b>\$44,790</b>  | <b>\$48,341</b>  | <b>\$50,129</b>  | <b>\$52,870</b>  | <b>\$2,200</b> | <b>5.17%</b>   |
| <u>Digital Transformation Projects</u> |                  |                  |                  |                  |                  |                |                |
| Expenses                               | \$843            | \$70             | \$0              | \$0              | \$0              | \$0            | 0.00%          |
| Transfers from Reserves                | -\$843           | -\$70            | \$0              | \$0              | \$0              | \$0            | 0.00%          |
| <b>Total Digital Transformation</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>     | <b>0.00%</b>   |
| <u>Additions</u>                       |                  |                  |                  |                  |                  |                |                |
| Previously Committed Expense           | \$0              | \$437            | \$974            | \$1,712          | \$1,677          |                |                |
| Previously Committed Revenue           | \$0              | -\$437           | -\$550           | -\$873           | -\$852           |                |                |
| New to 2025 Expense                    | \$0              | \$110            | \$350            | \$616            | \$604            |                |                |
| New to 2025 Revenue                    | \$0              | -\$105           | -\$50            | -\$25            | -\$25            |                |                |
| <b>Total Additions</b>                 | <b>\$0</b>       | <b>\$5</b>       | <b>\$724</b>     | <b>\$1,429</b>   | <b>\$1,403</b>   |                |                |
| <b>Total Operating Tax Levy</b>        | <b>\$42,590</b>  | <b>\$44,795</b>  | <b>\$49,065</b>  | <b>\$51,558</b>  | <b>\$54,273</b>  | <b>\$2,205</b> | <b>5.18%</b>   |
| Capital Levy                           | \$7,581          | \$7,910          | \$8,269          | \$8,592          | \$8,982          | \$329          | 4.34%          |
| <b>Total Tax Levy</b>                  | <b>\$50,171</b>  | <b>\$52,705</b>  | <b>\$57,333</b>  | <b>\$60,150</b>  | <b>\$63,255</b>  | <b>\$2,534</b> | <b>5.05%</b>   |
| <b>Assessment Growth</b>               |                  |                  |                  |                  |                  |                | <b>1.17%</b>   |
| <b>Net Impact to Tax Payers</b>        |                  |                  |                  |                  |                  |                | <b>3.88%</b>   |

# SALARIES AND BENEFITS

|                                             | 2025     | 2026     | DOLLAR         |
|---------------------------------------------|----------|----------|----------------|
| (in 000s)                                   | BUDGET   | BUDGET   | CHANGE         |
| Salaries and Benefits year over year change | \$42,993 | \$45,054 | \$2,061        |
| <i>Non-union</i>                            |          |          |                |
| Annual increases <sup>1</sup>               |          |          | \$894          |
| Sunlife Benefit increase                    |          |          | \$322          |
| Position adjustments <sup>2</sup>           |          |          | -\$616         |
| Position removed                            |          |          | -\$126         |
| Wage market review                          |          |          | \$430          |
| <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           |
| <b>Total</b>                                |          |          | <b>\$2,061</b> |

<sup>1</sup> Includes COLA of 1.94% plus step increases  
<sup>2</sup> Positions added in 2025, regraded, removed or grade adjustments

## BUDGET HIGHLIGHTS

- Non-union includes 1.94% annual cost of living adjustment (total compensation)
- CUPE includes 3.5% for 2026
- Step increases – grid movement represents progression on the respective pay grid. Movement along the grid occurs over several years until job rate is reached.
- The ONA collective agreement expired March 31, 2025, estimated increases have been incorporated into the budget
- Vacancy savings reflect an average 2.3% vacancy rate
- Rate increases to extended health and dental benefits of nearly \$444,000 equate to a 5.1% increase in total benefits over 2025
- Non salary related benefits include \$47,800 increase in non-union post retirement benefits, increases to WSIB claim costs of \$18,000 and protective clothing and footwear of \$9,700 which are offset by a decrease in per diems of \$5,000



# ADDITIONS

The 2026 budget highlights a number of new items separately. The associated expenses and any revenues, including reserve transfers are shown separately. They have been broken down into previously committed and new to 2026. Also included in this section is the impact of the wage market review.

| (in 000s)                    | 2026<br>BUDGET | 2027<br>PLAN   | 2028<br>PLAN   | 2029<br>PLAN   |
|------------------------------|----------------|----------------|----------------|----------------|
| Wage Market Review           | \$430          | \$430          | \$430          | \$430          |
| 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          |
| <b>Total Additions</b>       | <b>\$435</b>   | <b>\$1,154</b> | <b>\$1,859</b> | <b>\$1,833</b> |

## WAGE MARKET REVIEW

In fall 2025, a wage market review led to a proposed new pay grid. To ensure fairness and competitiveness, several options were evaluated, factoring in a 1.94% COLA adjustment. Staff will move to the next highest step on the new grid, with increases capped at 6%—reflecting typical step (4%) and COLA (2%) increments. This approach balances equity and fiscal responsibility. The estimated 2026 impact, including benefits, is approximately \$430,000.

## PREVIOUSLY COMMITTED

These expenses are new to 2026 that have been previously committed to by Council through policy approval, project commitments or Council motions.

In 2026, this includes several temporary staff positions all of whom are either funded by grants or reserves. Including two case workers funded through a grant from the Canadian Alliance to End Homelessness (CAEH), an indigenous knowledge and culture specialist funded through a grant and transfer from trust. Lastly the project manager for the Health and Human Services Hub and Courthouse renovations project, which will be funded by reserves.

Previously committed funds also cover remaining CAEH grant amounts for other expenses. Thus all amounts in 2026 have a zero impact on tax levy. Included in 2027 and beyond are new debenture costs related to the renovations at the Edelbrock Centre and Courthouse, as well as the southern operations centre. The construction debenture for the operations centre will be offset by development charges. Also included in future years is an estimate for the ongoing operating costs of the new operations centre.

## NEW TO 2026

As staff strived to present a status quo budget, there are only a handful of items included in New to 2026, these are items not previously contained in the budget. They include an amount of \$50,000 for a much needed space needs assessment at Dufferin Oaks and \$50,000 for an insurance valuation to ensure the value of the buildings being insured is adequate. Both of these one time items are offset by a transfer from the rate stabilization reserve.

Paramedics is phasing in a new training program to support training of Primary Care Paramedics to the Advanced Care Paramedic level. Funds will be used for tuition support and payment to the employee will be phased over multiple years. Subsidies of 50% of the cost have been included.

# CAPITAL ASSET FUND

| (in 000s)                         | 2025     | 2026     | 2027     | 2028     | 2029     |
|-----------------------------------|----------|----------|----------|----------|----------|
|                                   | BUDGET   | BUDGET   | PLAN     | PLAN     | PLAN     |
| Carry Forward from Prior Year     |          | \$6,190  |          |          |          |
| Opening Balance                   | \$21,897 | \$11,464 | \$9,402  | \$7,538  | \$4,996  |
| Total Contributions               | \$37,055 | \$36,123 | \$18,804 | \$13,748 | \$13,374 |
| 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  | \$3,403  | \$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      |
| Total Capital Work                | \$47,489 | \$44,374 | \$20,668 | \$16,289 | \$13,184 |
| Ending Capital Asset Fund Balance | \$11,464 | \$9,402  | \$7,538  | \$4,996  | \$5,187  |



# CAPITAL HIGHLIGHTS

Government transfers include the use of annual Canada Community-Building Fund contributions and Ontario Community Infrastructure Funding (OCIF). The contribution from OCIF is higher than in past years as it includes a \$56,000 allocation increase as well as additional \$200,000 contribution of prior year unspent funds. Final allocation of one-time funding from Canada Mortgage and Housing Corporation (CMHC) has been allocated towards capital work within housing.

Several transportation projects are being funded either partially or wholly by developers as seen in Other Revenue. Other Revenue also includes allocations from operating of provincial funding, specifically for Dufferin Oaks as well as contribution from operating for future replacement of operations equipment. Debt financing is proposed for construction costs for the new southern operations centre, Edelbrock Centre and Courthouse renovations.

The amount of Development Charges (DC) allocated to capital is dependent on what projects are included in the work plan, whether they are DC applicable and what other funding sources are being applied, leading to fluctuations from year to year. The projects that were included in the DC background study in 2022 have shifted and the costs have risen, an updated background study will be completed in 2026.

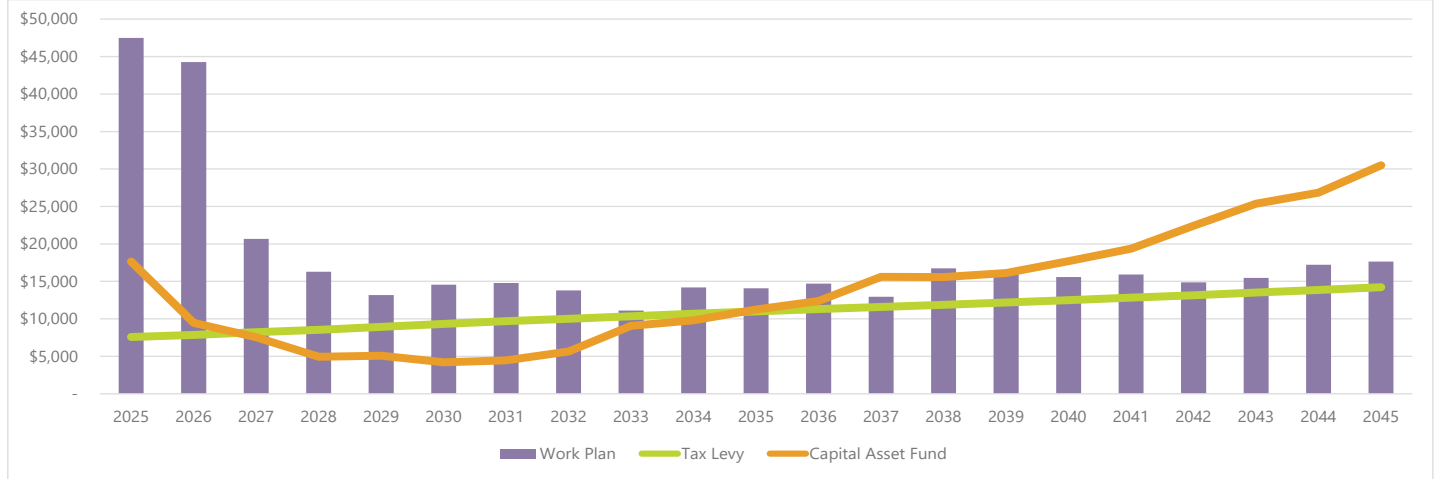
Total work planned for 2026 is \$44.4 million, of this \$21 million relate to the two projects where debt will be used to fund them, the new operations centre and renovations at Edelbrock Centre and the Courthouse.

Capital Work of \$23.3 million represents regular replacement of existing assets. Of this, over \$4.5 million is work that was deferred from 2025. Some of the larger projects in 2025 include replacement of sand/salt domes at Primrose (\$2,000,000), replacement of rooftop units (\$1,700,000) and elevators (\$750,000) at Dufferin Oaks. It also includes work at various buildings related to security (\$408,000), windows (\$1,205,000), and electrical work (\$873,000). Planned replacement of IT related equipment \$367,400, power stretchers of \$705,000 and over \$2,100,000 for replacement vehicles and large equipment, a portion of this amount are vehicles ordered in previous years that have yet to be delivered.

The value of the capital asset fund is set to decrease significantly over the next few years. To avoid this decrease there are three options, increase the capital contribution, apply reserves or decrease the level of work. Reducing the level work by shifting projects out can have significant impacts including increased operating costs to maintain the assets longer, complete failure of asset could result in higher costs for unscheduled replacement. A shift of work would also negatively impact the progress made on the current asset management plan.

It is not unusual to experience spikes in the value of capital work planned. This is often due to the age of the buildings, deferred work from prior years or new unplanned projects being added. The graph below highlights such spikes over the next few years.

20 YEAR CAPITAL PROJECTIONS (IN 000s)



The Capital Asset Fund (CAF) balances are the reserves that have been set aside for future asset replacement for each division. When determining the appropriate level of tax levy contributions for each division, the value of the planned work in coming years, external revenue sources and the CAF balance are taken into consideration.

In reviewing the graph above the CAF balance takes a large dip in 2026, this is because the CAF has been building up over the years to cover the anticipated spike in planned capital work. Occasionally the CAF of one division may go into a negative as is expected for the Museum and Paramedics in 2027. Normal practice is to keep the tax levy contributions relatively steady from year to year, over time these divisions will once again build up their CAF for future asset replacements. Those that are in a negative balance are borrowing from the other divisions until their capital asset fund is replenished. However this is not the case for Paramedics, the price of ambulances has nearly doubled in the last five years and significant increases in stretchers and defibrillators. Despite significant increases in the tax levy contribution, the CAF for Paramedics will remain in a negative balance for several years before climbing back up by 2033.

The road rationalization payments have been removed from the capital budget pending a decision from Council. The removal of the annual payments results in the CAF remaining in a positive balance. This may change depending on the outcome of their decision.

Some divisional CAF charts may include a Carry Forward from Prior Year at the top of the CAF. This represents the difference between what the budgeted 2025 ending balance was and what the actual is expected to be. A combination of savings on projects and work to be carried over contributes to this carry forward amount.

CONCLUSION

The 2026 Budget preserves all current services and programs while integrating new, funded initiatives. Comprehensive measures have been taken to ensure the budget addresses inflationary challenges, capacity limitations, and prudent asset management, with an emphasis on minimizing the fiscal burden for taxpayers.

APPENDIX

EXPENSE CATEGORIES

ADMINISTRATIVE AND OFFICE

General liability insurance, legal fees, consulting fees, promotions and advertising, office supplies, employee training, conferences, professional association memberships, and other similar costs.

SERVICE DELIVERY

Costs directly associated with providing services to the public or internal stakeholders. Includes materials and supplies, contracts, service agreements, grants, and program payments associated with government transfer programs, such as Ontario Works financial assistance, child care subsidies, and rent geared-to-income assistance.

IT AND COMMUNICATIONS

Phones, cell phones, internet, website, software and hardware expenses.

FACILITIES

Utilities, property insurance, property taxes, cleaning contracts, parking lot snow removal, general building and grounds maintenance, HVAC (heating ventilation and air conditioning), electrical, plumbing, security and safety systems.

VEHICLES AND EQUIPMENT

Costs related to operation (fuel, insurance, licensing) and maintenance of the County fleet and equipment (plows, graders, loaders, excavator, lawn tractors, power stretchers, washers and dryers).

INTERNAL SERVICES USED/RECOVERED

Allocation of support costs to reflect the full costs associated with the provision of services for that division. Typically for reporting and or funding requirements.

DIGITAL MODERNIZATION PROJECTS

Large multi-year software projects that impact the entire corporation.

CAPITAL CONTRIBUTION

The total amount of property taxes or tax levy being allocated to the capital asset fund.

# APPENDIX CONT.

## REVENUE CATEGORIES

### USER FEES

Building and septic permits, admissions, laundry, bag tags, parking fees and accommodation fees for Dufferin Oaks.

### SUPPLEMENTAL TAXATION

Supplemental taxation revenue, payment in lieu of write offs, senior and disabled refunds.

### INVESTMENT INCOME

Interest earned on cash on hand and investments.

### RENT REVENUE

Primarily rental income earned from housing tenants. Commercial tenant rents at Mel Lloyd Centre, Edelbrock Centre and the Courthouse.

### GOVERNMENT TRANSFERS

All funds received from municipal, provincial and federal levels of government.

### OTHER REVENUE

Timber sales, art and consignment sales, aggregate royalties, load and hunting permits. Includes transfers from capital to offset staff time spent on capital projects. Administrative funding allocated from government funded programs. Reimbursement for damages, Ontario Works overpayments, fundraising and donations. It includes all other revenues not captured in the other categories.

### DEBT FINANCING

Debt financing is required for larger capital projects where a new asset is being developed such as a new building or where major renovations are required to an existing building

## CAPITAL CATEGORIES

Capital work is separated into asset categories. Each of these categories relate to the replacement or rehabilitation of various assets:

### LAND

Acquisition or disposition of land

### LAND IMPROVEMENTS

Parking lots, sidewalks, fences, intersection lighting and trails development

### BUILDINGS

Security, heating, ventilation and air conditioning, windows and doors, flooring, roofing, chimneys, balconies, kitchen and bathroom upgrades

### EQUIPMENT AND MACHINERY

Elevators, appliances, lifts, tubs, laundry, kitchen and housekeeping equipment, defibrillators, stretchers, small tractors, ATV, trailers, laptops, monitors, servers

### VEHICLES

Ambulances, snow plows, heavy roads equipment, wheelchair vans, pick-up trucks

### ROADS

Design, construction and contract admin related costs for rehabilitation or reconstruction of County roads, including shared roads

### BRIDGES AND CULVERTS

Design, construction and contract admin related costs for rehabilitation or reconstruction of County bridges and culverts, including shared structures

### OTHER

Dufferin Oaks nurse call system, electric vehicle charging stations, resiliency hub, and any other items that do not fit in one of the above categories

