2026

Draft Operating & Capital Budgets

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1. INTRODUCTION

1.1. Mayor's Statement

After spending the past couple of weeks hosting town halls and listening to feedback from residents, businesses, and Council colleagues on the proposed 2026 draft budget, the draft 2026 Operating and Capital Budgets have been finalized. I have worked with staff to ensure the continuity of services to residents and businesses, and investment in our future through strategic capital infrastructure expenditures. This budget aims to foster a strong local economy, improve quality of life, enhance public safety, and protect the environment, all while maintaining the Township's financial health.

As I present this document, I encourage ongoing dialogue and collaboration with residents, businesses, and community organizations. The budget is not just a financial plan; it is a reflection of our shared values and our commitment to making the Township a better place for all who live, work, and visit here.

This report presents the detailed financial plan for the upcoming fiscal year, outlining projected revenues, planned expenditures, and key investments in the infrastructure, services, and programs that impact the daily lives of Township residents.

This budget focuses on the reopening of the WJ Henderson Community Centre and the tremendous benefits that facility will bring to the community to be more welcoming, accessible and affordable for those who need it most. The future looks bright, however in light of this significant project, we have had to delay new projects, programs and services in the 2026 budget in order to keep the tax rate increase as low as possible.

As Mayor, I am proud to serve the residents of Loyalist Township and will continue to work in 2026 to ensure responsible financial stewardship with an eye towards the long-term sustainability of the Township. I want to thank everyone who took the time to reach out to me about your priorities for the proposed draft budget. Your voice is important, so consider further opportunities to speak to all of Township Council on November 18 if you have additional 2026 budget feedback for us. I look forward to hearing from you.

Sincerely,

Jim Hegadorn
Mayor

1.2. Community Profile

Loyalist Township is in the southern most part of Lennox and Addington County, on the shores of Lake Ontario, midway between Toronto and Ottawa. Straddling the 401 corridor and encompassing an area of 342.27 square kilometers the Township consists of a variety of living environments including the fully serviced areas of Amherstview, Odessa, and Bath. Farms, countryside residences, recreational areas and a short ferry ride to Amherst Island create a community like no other.

The Loyalist Parkway (Highway #33) begins in Amherstview and continues along the Lake Ontario shore to the Glenora Ferry at Adolphustown. It is a scenic stretch of road, dotted with numerous 18th and 19th century homesteads, major historical sites, and tourist attractions.

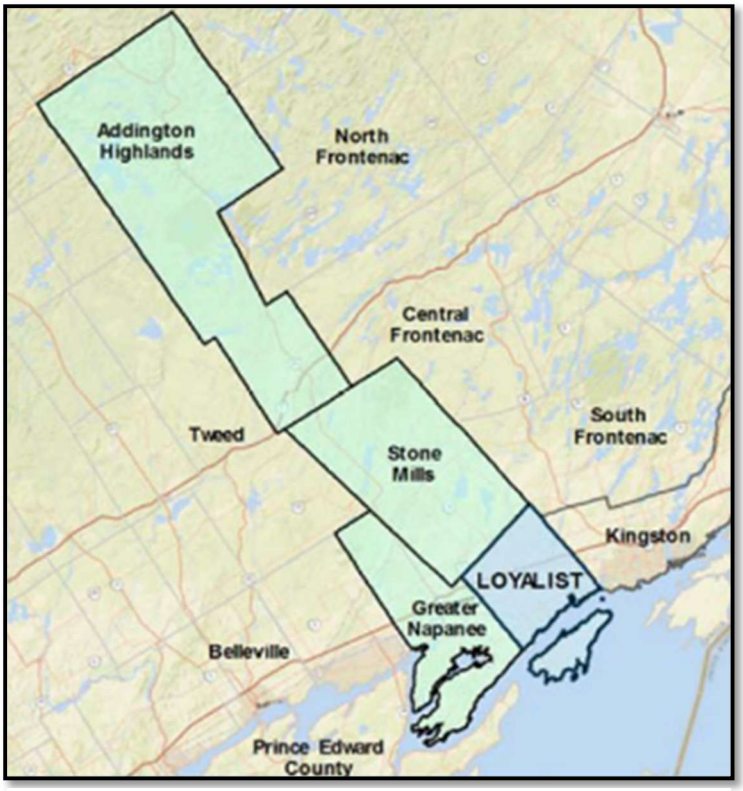
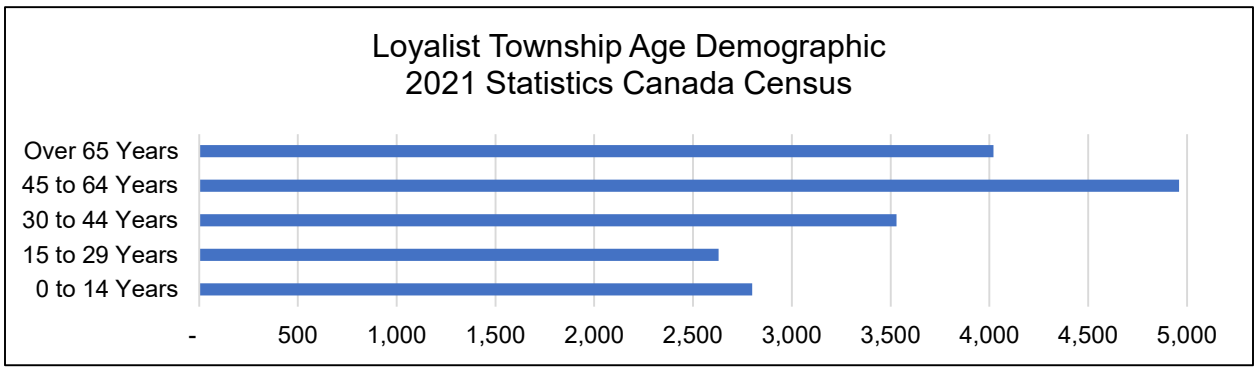


Figure 1: Lennox & Addington County Map

Population

According to Statistics Canada's 2021 Census, the Township is home to 17,943 people and has grown by 5.7% and 6.3% in population and households, respectively, since 2016. Estimated population numbers for 2023 is 18,889, which was determined by evaluating yearly housing starts with the persons per unit in each household as identified by the most recent Census. New residential dwellings have increased at a faster rate than projected in the reference scenario within the Township's *2019 Growth and Population Study*. As illustrated in Figure 2, age demographics have remained relatively consistent since 2016; whereby 50% of the population are over the age of 45.

Figure 2: Loyalist Township Age Demographic



Income

The Township's 2020 median total after-tax income per household was $83,000. This places the Township in the high range of its geographical comparators as per Table 1. As costs continue to rise, households earning under $100,000 have decreased to 65% compared to 76% in 2016 as illustrated in Figure 3: Township pre-tax household income

Table 1: Household after-tax income comparators

Municipality	After Tax Household Income per Statistics Canada 2021
Greater Napanee	$69,500
Kingston	$70,500
Prince Edward County	$72,000
Stone Mills	$80,000
Loyalist Township	$83,000
South Frontenac	$90,000

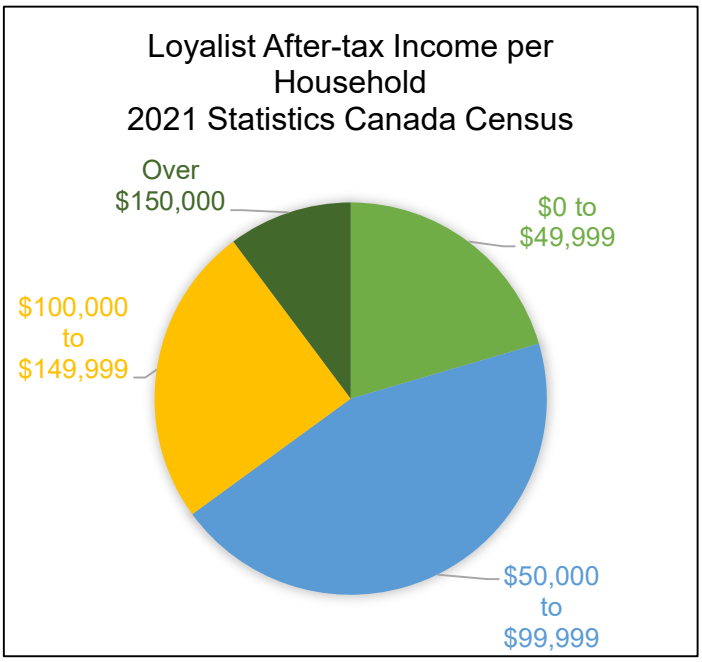


Figure 3: Township pre-tax household income

Local Economy

Loyalist Township has traditionally been considered a bedroom community; however, economic development is gaining momentum. Recent investments by Latham Pools and Tomlinson have begun to diversify the assessment base. There have also been mixed-use development (commercial with multi-residential) projects completed recently along with continued development interest in the Loyalist East Business Park. These developments are promising for the future of the Township and will enable future expansion in services. Until such time as these businesses are fully contributing to the assessment base, our budgeting needs to remain conservative. As a result, the 2026 budget is not built on any assumptions of those future economies.

The Township will continue to investigate ways to attract various entrepreneurs and investors to grow and diversify the assessment base in the areas of commercial/retail and light industrial developments. For more information, visit www.loyalist.ca/economicdevelopment.

1.3. Organizational Profile

The Township is currently governed by seven members of Council, with the Mayor and Deputy Mayor elected at large, and five councillors elected throughout three wards (Figure 4: Township Wards). The Township has undertaken a ward boundary review which is under appeal to the Ontario Land Tribunal at the time of writing. The outcome of the appeal may adjust the ward structure and/or council composition. If the appeal is decided by the Tribunal ahead of the January 1, 2026, deadline for new boundaries, the wards indicated by the decision will be implemented for the municipal election in October 2026 and subsequent terms of Council.

Figure 4: Township Wards

Under the current organizational structure, the Township's Chief Administrative Officer leads the six departments listed on the following pages and approximately 203 full-time equivalent (FTE) staff and 93 Paid On-Call Firefighters.

As detailed throughout this budget binder, services directly provided by the Township include, but are not limited to, roads and sidewalks, water and sewer in the urban areas, stormwater management, parks and recreational programs and amenities, cultural programs and events, building inspection, residential and non-residential development management, and fire and emergency services. For more information on core and non-core services offered by the Township, visit www.loyalist.ca.

Other public-facing services are administered under contract, including but not limited to waste collection (Waste Connections), policing (OPP), by-law enforcement (Frontenac By-law Enforcement), and conservation authorities (Cataraqui Region and Quinte Conservation).

1.4. Budget Development and Scope

The Township's annual budget is a comprehensive financial plan that forms the basis of operational decision making by:

- Defining planned expenses, identifying funding sources and setting spending limits for prioritized programs and services,
- Enabling both qualitative and quantitative measurement of progress
- Ensuring accountability to residents, partners and higher levels of government.

Key Drivers

Township staff and Council work to balance multiple factors to build a strong, vibrant, and sustainable community, taking into account resident requests, legislative requirements, and

funding constraints. While the Township controls some budget elements, such as adjusting service levels, other factors are largely beyond its control.

Key factors shaping the 2026 draft budget include revenue from property taxes, provincial and federal grants, and user fees. Infrastructure investment remains a priority as the Township grows, with new assets and upgrades needed for roads, bridges, facilities, vehicles, and equipment. The Township also funds essential services, including Emergency Services, Waste Management, Environmental Services, Recreation, Community Services, Building and Planning, and Economic Development.

The 2026 draft budget also encompasses utilities (water and sewer), ferry, and transit services, with costs and revenues driven by user fees or government grants. The expenses in these areas vary with demand and are managed as self-funded programs. Across all departments, the 2026 budget reflects current inflation rates, including human resources, external goods and services, intergovernmental dependencies, and compliance with legislative standards. Both discretionary and non-discretionary spending are outlined in this Budget Binder.

Provincial law requires the Township to balance its operating and capital budgets annually, meaning revenues must match expenses. To achieve balance, the Township can adjust property taxes, user fees, or program costs. Debt may be raised for large capital projects, but repayment of principal and interest affects future operating costs. Key budget drivers, as shown in Figure 5, guide the prioritisation of service levels and initiatives in the operating and capital budgets.

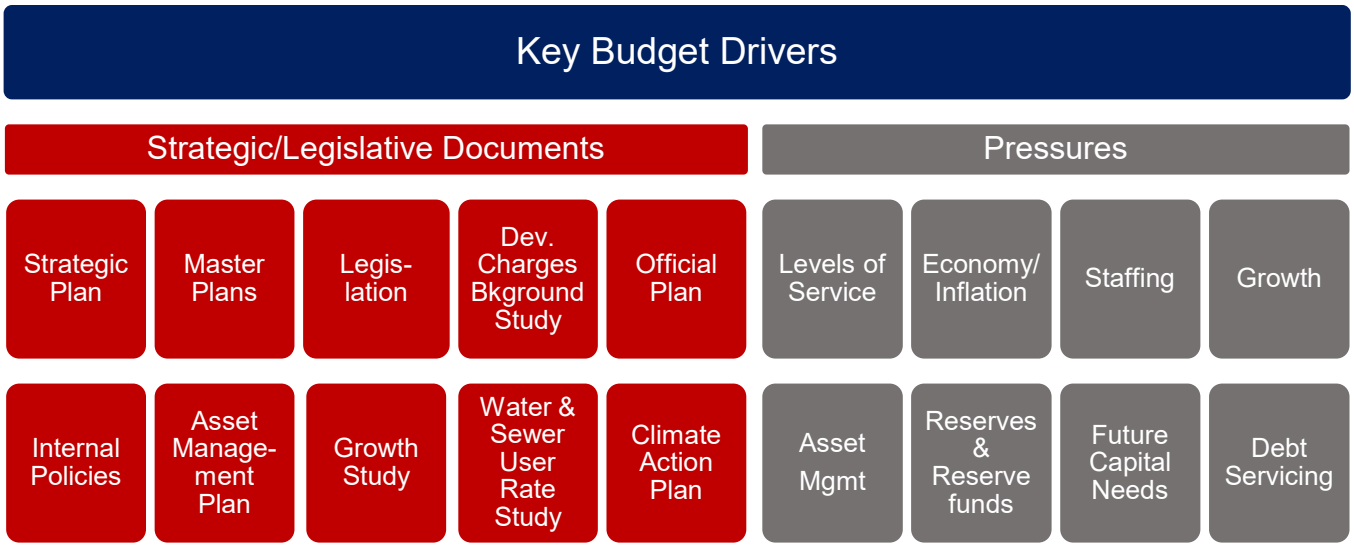


Figure 5: Key Budget Drivers

Strategic Plan

Figure 6: Strategic Plan Priorities

In 2023, Council and staff worked to update the Strategic Plan, including presentations at community Town Halls and staff and public surveys. The draft plan for the next four years was presented to Council in December 2023. It includes four strategic priorities (Figure 6) and sixteen key objectives. The final Strategic Plan was adopted by Council in March 2024 and can be found here or on loyalist.ca under Council and Administration.

The plan establishes a common vision for the municipality that defines the success for the Township and is intended to provide Council and staff with a framework for decision making, including development of these annual operating and capital budgets.

An updated Vision and Mission have also been adopted.

Vision

Thriving, innovative and sustainable community where all people are valued.

Mission

To promote a balanced quality of life for residents and businesses, through the effective delivery of services and good governance, while ensuring fiscal responsibility and environmental sustainability.

The 2026 draft budget has been developed with the new Strategic Plan in mind. It is important to ensure internally imposed and externally legislated levels of service are met. Each departmental operating budget presented includes information on strategic iniatives that align any newly proposed operating costs to the Strategic Plan. The goal of incorporating the Strategic Plan into the Budget Binder is for staff and Council to have all the tools necessary to prioritize competing initiatives and make decisions on service levels within the approved budget.

Public Engagement

To help inform the development of the 2026 budget, a public consultation plan was developed to engage citizens in the budget process. This plan was developed by incorporating principles and best practices from the Township's Community Engagement Framework.

BUDGET SURVEY

The 2026 municipal budget survey was launched on August 5, 2025, on the Township's public engagement platform (engage.loyalist.ca). The survey was available online, and in printed form based on request. The survey closed on October 5, 2025, with 206 completed responses which is 70 more than in the previous year.

A summary report of the public survey results was shared at the November 11, 2025,Council meeting and can be found on the 2026 Budget page on the Township's Engagement Platform.

Once the draft budget is published, a feedback form will be available on the 2026 Budget page to collect public input on the draft budget.

WEBPAGE

Additionally, the Township's budget webpage houses all information regarding the Township's historical budget information including by-laws and annual flyers, and draft budget presentations. Residents can also subscribe through the engagement platform to notifications that inform them of budget updates.

Scope

The purpose of this Budget Binder is for the draft 2026 operating and capital budgets to be presented to Council and the public for consideration. The structure of this document separates the independent rate-based service areas listed below and includes supplemental information in the appendices that is referenced throughout this Budget Binder.

Service Area	Draft Operating Budget	Draft Capital Budget
General Rate (Township-wide)	Section 2: Provides a brief overview of the general rate operating budget and includes information on property taxes, debt, reserve funds, and other key expenses. Section 3: Provides more information on the general rate by department and division. It outlines the following information for each department: • Organizational structure. • New 2026 departmental initiatives with incremental budgetary impact. These are either permanent initiatives or special temporary projects that may propose an enhanced level of service	Section 6: Provides an overview of the Township's current capital budget including funding gap and is presented by department and division with estimated carry-forward from previously approved capital projects.
Area Rates Transit (Amherstview)	Section 1:	Not applicable

Service Area	Draft Operating Budget	Draft Capital Budget
Ferry (Amherst Island)	Outlines both new initiatives and key operating changes from 2025 approved budget to retain current levels of service in these areas.	
Utilities (Water and Sewer)	Section 5: Provides a brief overview of the utilities operating budget and includes information on user rates, debt, reserve funds, and other key expenses. Outlines its 2026 departmental initiatives and key operating changes from the 2025 approved budget to retain current levels of service.	Section 1: Provides overview of the Utilities current capital budget including funding gap, split between water and sewer, with estimated carry-forward from previously approved capital projects.

Budget Development Process

The budget process started with a review of the projects and related asset management plans that are anticipated for the next 10 years as we work towards the goal of preparing a long-range financial plan. The long-range financial plan will incorporate both capital and operational costs. The long-range financial plan and 10-year capital plan continue to be updated by considering the updated Asset Management Plan.

To prepare this 2026 draft budget for Council consideration, revisions were made to both operations and capital projects. Some of these changes result in projects being deferred or delayed.

All external agencies including the OPP and Conservation Authorities budget estimates have been received and are included in the 2026 draft budget, as are the confirmed amounts of the provincial OCIF and OMPF grant. Federal wage tax rates and employee benefit costs have also been confirmed and are included in this draft budget.

Some highlights of significant items in the budget include the following:

- The Family Physician Recruitment Incentive Program has been increased by $40,000 to accommodate the signing of 2 additional physicians.
- Net operational and debt servicing costs totaling $650,000 related to the WJ Henderson Recreation Centre Renewal project have been included in the budget. These costs include a full year of operating the arena and part of a year of operations of the aquatic centre as well as the debt costs associated with financing the project.
    - To reduce the impact on the 2026 tax rate, $350,000 of tax rate stabilization funds have been utilized to reduce the overall impact on the tax rate to $300,000 or 1.3%.
- The operating budget also includes an additional $358,000 for capital projects and an additional $111,600 for fleet purchases. These increases align with Council's previous approval of the Township's Asset Management Plan.
- The operating budget has an additional $578,000 in new debt servicing costs. This amount covers the yearly financing costs of previously approved debt financed projects from prior

years of capital budgets. $258,000 of this amount relates to the WJ Henderson Recreation Centre Renewal project, with the remainder due to various capital projects.

- The operating budget also contains a transfer of $235,000 from the Tax Rate Stabilization Fund to help offset and transition these additional debt costs into the tax levy.

Specific adjustments to the operating budget for each division are outlined below by the various departments in more detail.

2. GENERAL RATE OPERATING BUDGET – OVERVIEW

2.1. Overview

2026 Proposed General Rate Operating Budget

$24,595,260	4.93%	$1,907,000	$3,204,600
Tax Levy Requirement	Township Tax Rate Increase	Debt Repayments	Contribution to Capital Reserves for Capital Budget

Table 2: Township-wide 2026 draft general rate operating budget summary

Operating	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,346,300)	(1,251,480)	(1,384,290)	(132,810)	11%
Licenses, Permits	(1,225,200)	(1,192,400)	(1,207,650)	(15,250)	1%
PIL Taxation Revenue	(820,000)	(836,400)	(860,000)	(23,600)	3%
Rents	(427,400)	(442,500)	(469,550)	(27,050)	6%
Other Revenue	(3,391,900)	(3,569,160)	(3,832,240)	(263,080)	7%
From Reserves/Reserve Funds	(2,188,300)	(1,298,220)	(3,741,520)	(2,443,300)	188%
Total Budgeted Revenue	**(9,399,100)**	**(8,590,160)**	**(11,495,250)**	**(2,905,090)**	
Expenses					
Salaries, Wages & Benefits	13,944,000	14,877,490	16,684,370	1,806,880	12%
Debt Principal & Interest	597,800	589,050	1,907,000	1,317,950	224%
Insurance	985,800	1,011,000	1,056,600	45,600	5%
Utilities	718,700	977,900	914,560	(63,340)	-6%
Contracted Services	5,044,700	4,986,730	5,426,300	439,570	9%
Supplies, Materials & Other	5,418,680	4,959,150	5,922,040	962,890	19%
Capital	2,763,000	2,845,890	3,204,600	358,710	13%
Contribution to Reserves/Reserve Funds	2,510,700	2,642,500	2,236,340	(406,160)	-15%
Internal Allocations	(1,146,700)	(1,176,620)	(1,261,300)	(84,680)	7%
Total Budgeted Expenses	**30,836,680**	**31,713,090**	**36,090,510**	**4,377,420**	
Net Budgeted Levy Requirements	**21,437,580**	**23,122,930**	**24,595,260**	**1,472,330**	

2.2. Property Tax and Other Revenue

Property Taxes

The draft 2026 operating budget results in a Township levy requirement of $24,595,260. This is an increase from the 2025 levy requirement of $23,122,930 or 6.4%. The 2026 levy requirement equates to a Township residential rate increase of 4.93%, with the remaining increase covered by growth in the assessment. The Township experienced development in 2025 resulting in assessment growth totalling $300,000. This growth helped reduce the tax rate by 1.3%.

The Township's levy represents approximately half of a ratepayer's property tax bill. The remainder of the tax bill is requisitioned to fulfill the budgets set by the County of Lennox and Addington and the Province of Ontario for education.

Figure 7: General Rate historical levy requirement and tax rates

Several of the challenges that are expected to have implications on the 2026 levy requirement include the provincial decision to again postpone the province-wide property assessment update. The last province-wide reassessment was completed in 2016. Reassessments were legislated to occur every four years, however the reassessment scheduled for 2021 was delayed in response to the COVID-19 pandemic. At this point the province has not indicated when an updated provincial wide reassessment will occur and are reviewing the situation. Therefore, the property assessments that we use to calculate taxes are still based at values assessed on January 1, 2016.

While the freeze on the assessments is based on 2016 values, it is important to note that the Municipal Property Assessment Corporation (MPAC) continues to review properties during non-assessment update years as new homes are built, owners renovate, structures are demolished, and properties change use. These changes are reflected at 2016 values to keep the base assessment comparable among properties.

The overall proposed residential tax rate that is reflected in the final property tax bill includes the other budgets of both the County of Lennox and Addington and the Province of Ontario for education. These amounts are not included in the amounts being reflected in this budget. The status of those impacts for 2026 are as follows:

- County of Lennox and Addington rate increase (unknown at this time so it has been left at 2025 rates as the county will not be having discussion on budget until 2026).
- Education rate has been set at the same rate as 2025 so no increase.
- Overall proportion of property classes at which the ratio is set, not yet approved by the County of Lennox and Addington.

The County of Lennox and Addington are responsible for setting the tax policy and tax ratios that the Township must follow. Until the County has presented and received approval from County Council, the tax ratios used to determine the Township's tax levy is an estimate.

Table 3 reports the Township's historical levy requirements, Township tax rates, and overall tax rates.

Table 3: Current and historic general rate levy requirement

	2022	2023	2024	2025	2026	Average annual increase
Levy requirement ($)	**18,625,700**	**19,609,900**	**21,437,780**	**23,122,930**	**24,595,260**	1,193,900
Residential Township tax rate	0.00811836	0.00825088	0.00863695	0.00907659	0.00952435	
Township tax rate increase	**2.5%**	**1.8%**	**1.6%**	**4.7%**	**4.9%**	3.1%
Residential overall tax rate	0.01503082	0.01543506	0.01596271	0.01664052	0.01685011	
Overall tax rate increase	**2.5%**	**1.9%**	**2.7%**	**2.5%**	**1.3%**	2.2%

N.B. With the County and Education rates not yet set, the overall tax rate increase could be more or less than shown in Table 3.

Based on the average current value assessment in the Township as reported by the Municipal Property Assessment Corporation (MPAC), Figure 8 illustrates that the average residential assessed property would pay $2,496 annually in 2026 to contribute to the Township's levy requirement.

Table 4 discloses the Township's total general rate current value assessments provided by MPAC for 2026.

$262,000	$2,496	$117	$208	$9.78
•Median static assessment value	•Annual Township tax bill	•Annual increase from prior year	•Monthly Township tax bill	•Increase per month from prior year

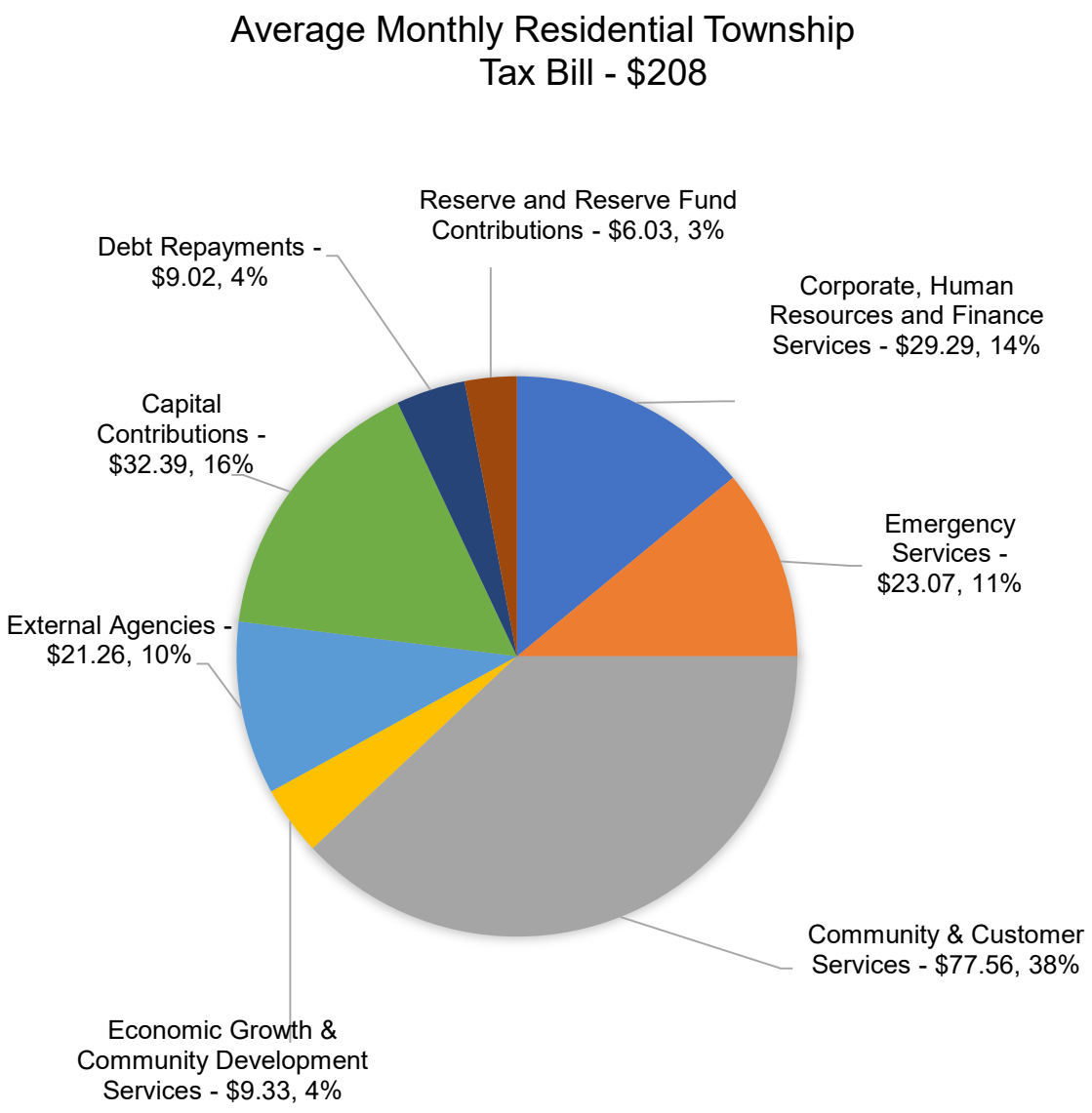


Figure 8: 2026 Average monthly residential tax-bill implications (top) and breakdown

Table 4: Current and historic general rate current value assessments

Property Class		2024 Current Value Assessment	2025 Current Value Assessment	2026 Current Value Assessment
Residential	RT	$ 2,003,963,100	$ 2,068,046,700	$ 2,099,810,900
Multi / Residential	MT	$ 40,991,000	$ 40,991,000	$ 40,991,000
New Multi / Residential	NT	$ -	$ -	$ -
Commercial - Occupied	CT	$ 58,621,900	$ 60,144,300	$ 60,245,300
Commercial - Excess Land	CU	$ 1,322,000	$ 1,120,400	$ 1,120,400
Commercial - Vacant Land	CX	$ 1,669,000	$ 1,910,500	$ 1,910,500
Commercial - Office Building	DT	$ -	$ -	$ -
Commercial - New Construction	XT	$ -	$ -	$ -
Commerical - New Construction Excess Land	XU/XX	$ -	$ -	$ -
Commerical - New Construction - Small Scale On Farm Business	X7	$ -	$ -	$ -
Shopping Centre - Occupied	ST	$ 2,708,800	$ 2,708,800	$ 2,708,900
Shopping Centre - Excess Land	SU	$ -	$ -	$ -
Industrial - Occupied	IT	$ 23,669,100	$ 24,699,600	$ 24,699,600
Industrial - Excess and Vacant Land	IU/IX	$ 8,946,800	$ 9,072,600	$ 9,072,600
Industrial - Full Support	IH	$ 142,300	$ 142,300	$ 142,300
Industrial- Vacant Shared	IJ	$ 13,100	$ 13,100	$ 13,100
Industrial- Small-Scale On-Farm Business Second Subclass	I0	$ 50,000	$ 50,000	$ 50,000
Industrial - Small Scale on Farm Business First Subclass	I7	$ 50,000	$ 50,000	$ 50,000
Large Industrial - Occupied	LT	$ 24,239,000	$ 23,631,000	$ 23,631,000
Large Industrial - Excess and Vacant Land	LU/LX	$ 1,045,500	$ 1,045,500	$ 1,045,500
Large Industrial - New Construction	KT	$ -	$ -	$ -
Landfill Taxable Full	HT	$ -	$ -	$ -
Pipelines	PT	$ 29,997,000	$ 30,158,000	$ 30,158,000
Farmlands	FT	$ 85,606,700	$ 87,073,300	$ 85,210,100
Managed Forests	TT	$ 1,156,900	$ 1,415,000	$ 1,415,000
Sub-Total: Levy		**$ 2,284,192,200**	**$ 2,352,272,100**	**$ 2,382,274,200**
Payment in Lieu				
Residential - Full support	RF	$ 674,300	$ 674,300	$ 672,300
Residential - No Support	RG	$ 834,000	$ 834,000	$ 834,000
Commercial - Full Support	CF	$ 64,430,600	$ 64,292,600	$ 64,292,600
Commercial - Excess Land Rate, Full Support	CQ	$ 42,500	$ 42,500	$ 42,500
Commercial - No School Support	CG	$ 1,238,000	$ 1,975,000	$ 1,975,000
Industrial -Full	IF	$ 1,008,800	$ 1,008,800	$ 1,008,800
Payments in Lieu - Taxable Tenants				
Residential - Full Support	RP	$ 10,200	$ 10,200	$ 10,200
Commercial - no Support	CP	$ 5,117,400	$ 5,117,400	$ 5,236,400
Commercial - Vacant Land	CR	$ -	$ -	$ -
Commercial - New Construction Excess Land	XQ	$ -	$ -	$ -
Commercial - New Construction	XP	$ -	$ -	$ -
Landfill Payment in Lieu - Full	HF	$ 40,600	$ 40,600	$ 40,600
Industrial - Full Support	IP			
Sub-Total: Payment in Lieu		**$ 73,396,400**	**$ 73,995,400**	**$ 74,112,400**
Exempt		**$ 63,125,200**	**$ 65,050,400**	**$ 65,705,400**
Total		**$ 2,420,713,800**	**$ 2,491,317,900**	**$ 2,522,092,000**
Change from prior Year		**3.60%**	**2.92%**	**1.24%**

Reserves/Reserve Funds

Reserve and reserve funds are an important source of funding in developing the 2026 draft budget. They are utilized to stabilize tax rate or to fund costs related to development. With the approval of the updated Reserve and Reserve Fund Policy and the implementation of the Surplus and Deficit Management Policy in 2021, staff have looked for ways to leverage the use

of the tax rate stabilization reserve, among others, to keep tax rate increases as low as possible.

APPENDIX D – RESERVE AND RESERVE FUND BALANCES

In order to help phase in the large impact in 2026 of the WJ Henderson Recreation Centre Renewal project, $350,000 of the Tax Rate Stabilization fund has been utilized to phase these additional costs into the tax levy over the next 3 years. An additional $235,000 of the Tax Rate Stabilization fund has also been utilized to help reduce the overall impact of new debt issuances and the impact of new fleet purchases. It is important to note that this additional reserve transfer is not intended to be utilized in 2027 and will result in a corresponding tax increase in 2027 of 1%.

Other Revenue

Outside of property taxes and transfers from reserves, other revenue sources provide an integral contribution to the balanced general operating budget. These other sources of revenue include items such as grants, third party agreements, user fees and charges, administrative recoveries, and proceeds from land sales. A significant amount of these revenues flow through operating into reserve funds. The table below outlines some of our larger Other Revenue sources.

Other revenues are outlined in more detail throughout the department subsections in Section 3.

Table 5 General Rate Other Revenue

	Managing Department	Revenue Type	2026 Budget ($)	2025 Budget ($)
Ontario Municipal Partnership Fund (OMPF)	Non-Dept.	Grants	422,000	386,600
Payments in Lieu of Taxes (PILT)	Non-Dept.	Other Revenue	521,500	499,400
Penalty & Interest on Taxes	Non-Dept.	Other Revenue	425,000	436,930
Building Permits	EGCDS	Licences, Permits	800,000	843,400
Land Sales	EGCDS	Other Revenue	576,840	677,240
Recreation & Facilities Rentals	CCS	Rent Revenue	467,350	441,300
Bag Tags	CCS	Fees & User Charges	775,000	750,000
Aggregate Revenues	CCS	Royalties	300,000	250,000
County Maintenance Recovery	CCS	Other Revenue	800,040	586,550

2.3. Expenses

Salaries, Wages, and Benefits

Salaries, wages, and benefits makeup a significant portion (29.9%) of the general rate operating expenditures. Overall, salaries and benefits are up $1.8 million from 2025. A significant portion of this increase is related to the increased staffing requirements at the WJ Henderson Community Centre. A portion of these costs are offset by corresponding user fees, however there is a large portion that is required to be absorbed into the tax levy. The increases at the WJ Henderson Community Centre are applicable to the full operations of the arena and a partial year of operations of the aquatic centre which is planned to be opened in 2026.

Appendix A – New Staff Proposals outlines new staff proposals over and above the requirements of the WJ Henderson Community Centre. Details of the new positions proposed for 2026 help meet current levels of service or to meet the objectives in the Strategic Plan. In addition, allowances have been made in this area for collective agreement impacts not yet negotiated for 2026.

Debt Repayment

Total debt payments are budgeted based on existing debt held and projected new debt for the WJ Henderson Recreation Centre Renewal project and other unfinanced capital projects previously approved. Based on the 2025 debt currently being repaid, the annual repayment limit (ARL) for the Township is 5.7%, which is well below the Provincial threshold. The Provincial limit is based on 25% of own-sourced revenues and currently held debt and is reported on the annual Financial Information Return (FIR).

Table 6: Township-wide existing debt

Total Township Debt

Lender	Maturity (Renewal Date)	Interest Rate	Combined Total Closing 2026
Toronto Dominion	March 2028	2.52%	$ 249,342
Toronto Dominion	January 2030	2.81%	423,015
Toronto Dominion	March 2028	2.50%	155,396
Infrastructure Ontario	August 2030	4.35%	347,480
Infrastructure Ontario	December 2031	2.95%	160,088
Infrastructure Ontario	December 2036	3.24%	710,413
Infrastructure Ontario	December 2041	3.42%	1,098,040
Infrastructure Ontario	September 2037	3.28%	906,547
Infrastructure Ontario	September 2042	3.42%	1,095,040
Ontario Government	June 2035	Cost of borrowing	19,000,000
Total			**$ 24,145,362**
Total 2026 Debt Repayments - General Rate & Utilities			**976,515**

The Township has acquired debt over the years for both activities funded by the General Tax Rate and by the Utilities (Water/Sewer) user fees. The debt has been acquired for various capital projects.

GENERAL RATE DEBT

In terms of the general rate existing debt, the repayment and outstanding amount is shown below. It includes a total of $509,000 in debt payments, which is a combination of principal and interest payments. Note this does not include the new debt that will be issued in 2026.

Table 7: General Rate Debt and repayments

General Rate Debt								
			General Rate 2026 Repayment					
Lender	Maturity (Renewal Date)	Interest Rate	Public Works	Emergency Services	Recreation (Parks)	Development	Total General Rate	Balance Owing end of 2026 General Rate
Toronto Dominion	March 2028	2.52%	$ 127,200				$ 127,200	$ 157,335
Toronto Dominion	January 2030	2.81%					-	$ -
Toronto Dominion	March 2028	2.50%		126,200			126,200	$ 155,396
Infrastructure Ontario	August 2030	4.35%	17,600				17,600	58,307
Infrastructure Ontario	December 2031	2.95%	26,300		4,800		31,100	143,327
Infrastructure Ontario	December 2036	3.24%	15,100	54,800			69,900	592,200
Infrastructure Ontario	December 2041	3.42%	11,700		24,900		36,600	425,600
Infrastructure Ontario	September 2037	3.28%	38,400	10,800			49,200	450,100
Infrastructure Ontario	September 2042	3.42%	51,200				51,200	625,816
Ontario Government	June 2035	Cost of borrowing				-	-	19,000,000
Total			**$ 287,500**	**$ 191,800**	**$ 29,700**	**$ -**	**$ 509,000**	**$ 21,608,081**

UTILITIES DEBT

In terms of the debt for the utilities division, the repayment and outstanding amounts are shown below. These are fully paid for from the utility (water and sewer) rates and have been identified in the Water/Sewer Rate Study completed in 2024. Please note that this does not include the allowance for new debt to be issued in 2026.

Table 8: Utilities Debt and repayments

Utilities Debt				
Lender	Maturity (Renewal Date)	Interest Rate	Utilities 2026 Repayment	Balance Owing end of 2026 Utilities
Toronto Dominion	March 2028	2.52%	$ 74,400	$ 92,007
Toronto Dominion	January 2030	2.81%	143,200	423,015
Toronto Dominion	March 2028	2.50%	-	-
Infrastructure Ontario	August 2030	4.35%	87,300	289,173
Infrastructure Ontario	December 2031	2.95%	3,700	16,761
Infrastructure Ontario	December 2036	3.24%	14,000	118,213
Infrastructure Ontario	December 2041	3.42%	57,700	672,440
Infrastructure Ontario	September 2037	3.28%	49,800	456,446
Infrastructure Ontario	September 2042	3.42%	38,400	469,225
Ontario Government	June 2035	Cost of borrowing	-	-
Total			**$ 468,500**	**$ 2,537,280**

FUTURE DEBT COMMITMENTS

A significant part of the increased levy requirements for 2026 is due to an increase in the amount of debt repayments that the Township will be taking on moving forward. To date the Township has not finalized the debt required to fund the WJ Henderson Recreation Centre renewal project as well as some other capital projects completed in prior years. These amounts will be finalized and converted into actual long-term loans in the first part of 2026.

It is important to note that while some of these amounts will be funded from Utility rates and Development Charges the overall total amount of debt taken on will influence the Township's Annual Repayment Limit (ARL). The ARL is a provincial requirement that outlines that a municipality cannot have more than 25% of their revenues being utilized to service debt.

As outlined above the current debt servicing costs for the general rate is $509,000 per year for the previously issued debt. Staff are estimating that these servicing costs will increase to $1,157,000 per year to service the current outstanding debt, resulting in an increase to the general tax levy of $648,000 which equates to a 2.75% tax increase.

Realizing that this is a significant increase in any one year and that a large portion of the debt relates to the WJ Henderson Recreation Centre renewal project, which is a one-time generational project, we have utilized money from the Tax Rate Stabilization reserve to spread out the impact resulting in only $383,000 (1.6% tax levy increase) being required of the tax levy in 2026. It is important to note that the use of the Tax Rate Stabilization reserve is meant as a one-time use requiring the additional funds to be levied in 2027.

Another advantage of phasing these costs in over two years is that in 2026 the debt amounts will be finalized, and we will know exactly the extent of the additional funds required for 2027.

A 10-year projection of the Township's Annual Repayment Limit (ARL) as prescribed by the Ministry of Municipal Affairs and Housing is included in Appendix F – 10-Year Capital Plan. The estimate shows current ARL and the projected ARL with the above debt issued.

Contributions to Capital and Reserve Funds

Contributions to capital and reserve funds are an important part of prudent financial planning.

Section 6 provides detail on the proposed 2026 capital funding plan. An important component of this funding plan is the contribution to capital that comes through the general operating budget. The 2026 proposed contribution to capital reserve totals $3,204,600 (a 13% increase over 2025). The contribution to capital reserves is important as the Township endeavours to adequately fund capital budgets and address the funding gap identified in the Township's Asset Management Plan.

Total contributions to reserves and reserve funds are proposed at $4,543,190 in 2026 which is an increase of $183,750 over 2025 levels. Most of these contributions are planned to go to asset management reserves. This includes a contribution to the Fleet and Equipment Replacement Reserve Fund as well as non-discretionary contributions that flow through the operating budget. This primarily consists of land sales through the Business Park, with the net proceeds flowing to the appropriate reserve fund. Table 9 below summarizes the reserve and reserve fund contributions.

Table 9: Summary of general rate reserve and reserve fund contributions

General Rate Reserve & Reserve Fund Contributions	2026 Draft Budget	2025 Approved Budget	Increase (Decrease) $
Contributions funded by general levy or transfers based on Reserve Fund Policy			
Discretionary reserve funds	479,690	575,640	(95,950)
Asset management reserve funds	4,226,200	3,921,090	305,110
Contingency reserve funds	-	10,000	(10,000)
Reserves	21,050	36,460	(15,410)
Total	**$ 4,726,940**	**$ 4,543,190**	**$ 183,750**

Other Expenses

Departments are challenged by several non-discretionary budget pressures. In general, these non-discretionary pressures may be due to past decisions as approved by Council, increases in costs imposed by third parties, legislative requirements, or prudent financial planning as discussed previously in contribution to capital and reserve funds. The Township is not immune to the inflationary pressures currently being experienced in the community at large. These non-discretionary increases are examples that put pressure on the levy requirement. Discretionary costs that are proposed to meet new initiatives in the Strategic Plan or maintain current levels of service also put pressure on the levy requirement. Expenditures that impact the general operating budget are discussed in more detail by division in Section 3.

3. GENERAL RATE OPERATING BUDGET – DEPARTMENTAL

3.1. General Rate Operating Budget - Overview

Table 10: Draft General Rate Operating overall budget

General Rate Operating Budget	Non-Departmental	External Agencies	Corporate Services, Finance, & HR	Emergency Services	Community & Customer Servcies	Economic Growth & Community Dev. Services	Total 2026 Budget	Total 2025 Budget	$ Change	% Change
Revenue										
Fees & User Charges	-	-	(17,390)	(300)	(1,273,900)	(92,700)	(1,384,290)	(1,251,480)	(132,810)	11%
Licenses, Permits	-	-	(27,100)	(24,600)	(321,200)	(834,750)	(1,207,650)	(1,192,400)	(15,250)	1%
Taxation Revenue	-	-	-	-	-	-	(860,000)	(836,400)	(23,600)	3%
Rents	-	-	(1,200)	(1,000)	(467,350)	-	(469,550)	(442,500)	(27,050)	6%
Other Revenue	(1,698,200)	(20,000)	(92,230)	(134,100)	(959,980)	(927,730)	(3,832,240)	(3,569,160)	(263,080)	7%
From Reserves/Reserve Funds	(2,139,200)	-	(1,364,690)	-	(12,400)	(225,230)	(3,741,520)	(1,298,220)	(2,443,300)	188%
Total Budgeted Revenue	**(3,837,400)**	**(20,000)**	**(1,502,610)**	**(160,000)**	**(3,034,830)**	**(2,080,410)**	**(11,495,250)**	**(8,590,160)**	**(2,905,090)**	**34%**
Expenses										
Salaries, Wages & Benefits	-	-	3,687,670	2,597,610	8,013,010	2,386,080	16,684,370	14,877,490	1,806,880	12%
Debt Principal & Interest	1,907,000	-	-	-	-	-	1,907,000	589,050	1,317,950	224%
Insurance	133,800	-	169,600	71,100	663,050	19,050	1,056,600	1,011,000	45,600	5%
Utilities	-	-	-	72,930	841,130	500	914,560	977,900	(63,340)	-6%
Contracted Services	-	2,965,200	577,000	98,500	1,695,600	90,000	5,426,300	4,986,730	439,570	9%
Supplies, Materials & Other	432,000	-	2,314,750	506,230	2,209,940	459,120	5,922,040	4,959,150	962,890	19%
Capital	3,204,600	-	-	-	-	-	3,204,600	2,845,890	358,710	13%
Contribution to Reserves/RFs	1,375,600	-	-	10,000	359,050	491,690	2,236,340	2,642,500	(406,160)	-15%
Internal Allocations	-	-	(1,187,600)	-	-	(73,700)	(1,261,300)	(1,176,620)	(84,680)	7%
Total Budgeted Expenses	**7,053,000**	**2,965,200**	**5,561,420**	**3,356,370**	**13,781,780**	**3,372,740**	**36,090,510**	**31,713,090**	**4,377,420**	**14%**
Net Budgeted Levy Requirements	**3,215,600**	**2,945,200**	**4,058,810**	**3,196,370**	**10,746,950**	**1,292,330**	**24,595,260**	**23,122,930**	**1,472,330**	**100%**

3.2. Non-Departmental and External Agencies

Non-departmental

The non-departmental category includes general rate revenue and expenses that are not necessarily specific to a certain department or division. Some significant revenue and expenses in this area are as follows:

- Property taxes, payments in lieu of taxes (PILT), supplemental taxes, and write-offs
- General rate contribution to capital
- General rate debt repayments
- General rate reserve and reserve fund contributions
- Indemnity insurance
- Interest and penalty income

The non-departmental net operating budget is proposed at $3,215,600, which is an increase of 3.16% from the 2025 approved budget. This category's 2026 draft operating budget is summarized below in Table 11.

Table 11: Non-departmental - Draft operating budget by category

Non-Departmental	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(1,465,800)	(1,574,730)	(1,698,200)	(123,470)	8%
From Reserves/Reserve Funds	(1,354,200)	(954,200)	(2,139,200)	(1,185,000)	124%
Total Budgeted Revenue	**(2,820,000)**	**(2,528,930)**	**(3,837,400)**	**(1,308,470)**	
Expenses					
Salaries, Wages & Benefits	-	-	-	-	0%
Debt Principal & Interest	597,800	589,050	1,907,000	1,317,950	224%
Insurance	107,000	100,000	133,800	33,800	34%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	723,700	586,950	432,000	(154,950)	-26%
Capital	2,763,000	2,845,890	3,204,600	358,710	13%
Contribution to Reserves/Reserve Funds	1,524,000	1,524,000	1,375,600	(148,400)	-10%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**5,715,500**	**5,645,890**	**7,053,000**	**1,407,110**	
Net Budgeted Levy Requirements	**2,895,500**	**3,116,960**	**3,215,600**	**98,640**	3.16%

Key Operating Changes from 2025 Approved Budget		
↑	$358,000	Increase in transfer to capital and fleet capital replacement
↑	$24,000	Payment in Lieu of Taxation
↑	$50,000	Interest on taxes
↑	$750,000	Increase in transfer from Development Charge Reserves
↑	$1,300,000	To debt – principal and interest repayments

Key Operating Revenue & Expenses

$422,000 OMPF grant revenue	$1,907,000 Debt principal & Interest	$661,600 Contribution to Fleet & Equipment Replacement reserve fund
$825,000 Interest & penalty revenue	$714,000 Annual funding from Community Benefit agreements with correlating transfer to reserve fund	$3,204,600 Contributions to capital from General Rate operating

External Agencies

External agencies represent requisitions to the Ontario Provincial Police (OPP) and two conservation authorities.

The net operating budget for the above-noted organizations total's $2.95 million, which is a decrease of $17,000 from the 2025 approved budget. The decrease is attributable to the reduction of the reserve transfer to policing in the 2025 operating budget. This reserve transfer was put in place when the actual billing costs for OPP came in under the initial costing amount that was provided to council during budget discussions. With the amendments made to the costing this reserve transfer is no longer required in 2026. It is important to note however that the actual levies from our external agencies have increased significantly from 2025 as outlined in more detail below.

The 2026 draft external agency budget is summarized below.

Table 12: External Agencies - Draft operating budget

External Agencies	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Conservation Authorities					
Cataraqui Region Conservation Authority	241,500	262,400	328,400	66,000	25%
Quinte Conservation Authority Levy	8,600	9,300	9,500	200	2%
Total Conservation Authorities	**250,100**	**271,700**	**337,900**	**66,200**	
Police Services					
Provincial Subsidy	(20,000)	(20,000)	(20,000)	-	0%
Contribution to Reserves	-	208,200	-	(208,200)	-100%
OPP Contract	2,403,200	2,502,120	2,627,300	125,180	5%
Total Police Services	**2,383,200**	**2,690,320**	**2,607,300**	**-83,020**	**-3%**

CONSERVATION AUTHORITIES

The 2026 operating budget reflects requisitions to the following two regional conservation authorities. When combined the two conservation authorities are increasing $66,200 representing a 0.3% tax levy increase.

Quinte Conservation

2026 - $9,500
$8,200 operating
$1,300 capital

2025 - $9,300
Increase $200 or 2.1%

Cataraqui Conservation Authority

2026 - $328,400
$249,400 operating (general)
$79,000 capital (special)

2025 - $262,400
Increase $66,000 or 25.2%

POLICING

At the time of writing the report the 2026 cost of policing services has not yet been provided by the Ontario Provincial Police. Knowing that there were significant increases in the 2025 levy amount an allowance for a 5% increase has been placed in the budget. This represents a $125,000 increase over the amount levied in 2025, which represents a 0.5% tax levy increase.

Annual billing from the OPP is based on its budgeted costs and historic split of presence between applicable municipalities. When a final OPP costing for 2026 is received it will be shared with council. If the increases are more than the 5% projected amount in the budget the Township does have a policing reserve with over $200,000 that can be used to offset the additional increases in 2026. The Province has capped any increase at 11%.

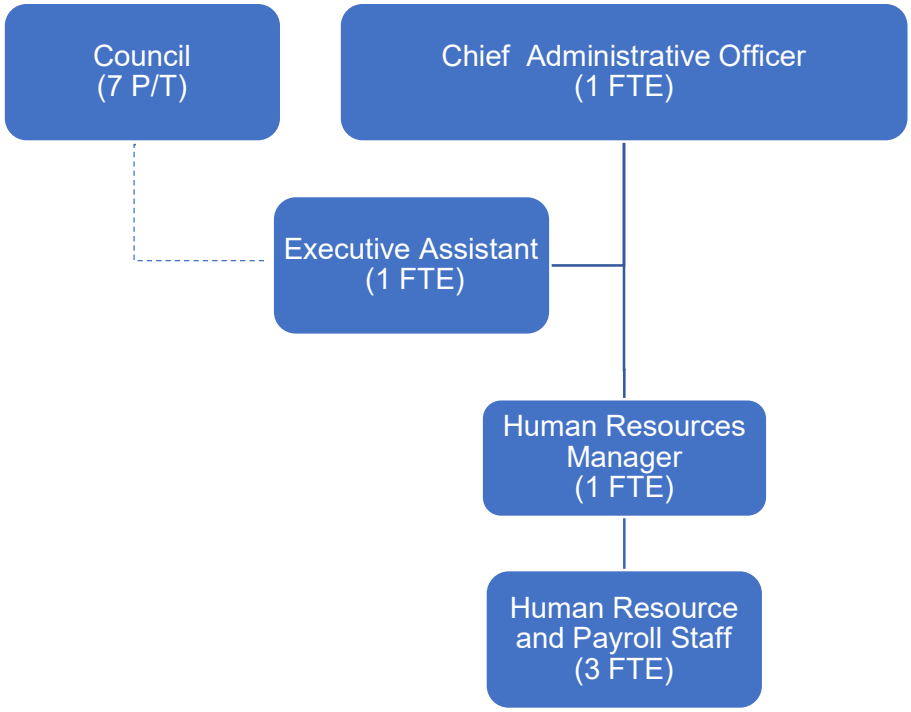
3.3. Office of Chief Administrative Officer and Human Resources

Overview of Office of Chief Administrative Officer (CAO)

The Office of the Chief Administrative Officer consists of 1.5 full-time positions. This would shift in 2026 to 2 full-time positions with the proposed realignment of the Executive Assistant position to support the CAO, Council & Human Resources. The Chief Administrative Officer provides oversight and co-ordination for the Township and is the direct liaison with members of Council. The CAO is responsible for the alignment of the corporation with the Strategic Plan as approved by Council.

Overview of Human Resources

Human Resources (HR) consists of four full-time staff. HR manages recruitment and onboarding, employee development, compensation, payroll and benefits, employee relations, labour relations for three unions, compliance, health & safety and wellness. HR ensures alignment with the Township's collective agreements and organizational goals while fostering a positive workplace culture.



The net operating budget for the CAO and Human Resources area is proposed at $727,210, which represents a decrease of $31,214. In 2026 there is a staffing vacancy backfill that is funded by reserves. This is not a recurring expense.

It is important to note that the 2025 budget figures have been restated for this department as well as the CSSI department with the merging of the CAO and HR areas into one budget. The CAO was formerly reported within the CSSI department. This is to allow for a better comparison of the year over year figures.

The 2026 draft operating budget is summarized by category in Table 15 below.

Table 1313: CAO, Human Resources- Draft operating budget by category

HR	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(135,000)	-	(93,120)	(93,120)	0%
Total Budgeted Revenue	**(135,000)**	**-**	**(93,120)**	**(93,120)**	
Expenses					
Salaries, Wages & Benefits	752,143	770,494	916,180	145,686	19%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	65,000	10,000	5,000	(5,000)	-50%
Supplies, Materials & Other	143,500	151,900	173,650	21,750	14%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(168,900)	(173,970)	(274,500)	(100,530)	58%
Total Budgeted Expenses	**791,743**	**758,424**	**820,330**	**61,906**	
Net Budgeted Levy Requirements	**656,743**	**758,424**	**727,210**	**(31,214)**	**-4%**

CAO & HUMAN RESOURCES

Core Services

- Chief Administrative Officer
- Executive Assistant
- Employee & labour relations
- Regulatory compliance
- HR policy administration
- Recruitment & selection
- Payroll & compensation administration
- Employee engagement and recognition
- Health, safety, and wellness

Key Operating Changes from 2025 Approved Budget

↓	$5,000	HR contracted services reduced as one-time expenses were incurred in 2025
↑	$5,000	Corporate training needs for 2026, including legislative compliance training

The 2026 budget merged the CAO budget (previously included in the CSSI department) with the HR budget to align with the organizational structure. It also includes most of the funding for the Executive Assistant salary to recognize the realignment of this position.

Corporate Wide HR Operating Changes from 2025

- Salaries include estimates for compensation increases due to collective agreements that are not yet settled for 2026
- Estimates included for the 2026 non-union cost-of-living increase based on the Non-Union Compensation Administration Policy.
- New/converted positions as outlined in Appendix A.
- Thorough review of staff vacancies and other staffing costs (ex. overtime) completed, and adjustments made where operationally feasible.

Key Operating Expenses

$8,000
Health & Safety Committee & Training

$14,000
Job advertisements

$19,250
Memberships, travel, conferences, training, and seminars

$40,000
Employee-related legal costs

$35,000
Corporate Training

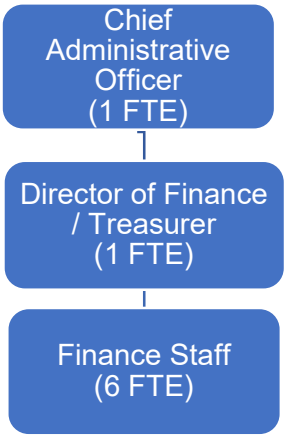
Strategic Alignment

Table 14: CAO & Human Resources - Strategic Initiatives

Initiatives for 2026	Responsible Division/Dept	Approximate Budget Impact
Strategic Priority: Strong Communities		
Develop Diversity, Equity and Inclusion Commitment and Action Plan	CAO	In-house
Continue semi-annual Community Town Hall meetings	CAO	In-house
Strategic Priority: Sustainable Infrastructure and Services		
Review and plan for township office space needs	CAO	In-house
Strategic Priority: Organizational Effectiveness		
Review and update HR policies for consistency is ongoing	Human Resources	In-house
Support, encourage and promote effective workplace culture and engagement initiatives, this includes implementation of feedback/ideas/action plans out of the Employee Engagement Survey	Human Resources	$5,000
Update staff workforce plan for the organization	Human Resources	In-house

3.4. Finance Department

Overview of Finance Department



The Finance Department consists of seven full-time staff.

The finance department manages the Township's financial resources to ensure efficient and transparent use of public funds. Key responsibilities include budgeting, financial planning, revenue collection (such as taxes and utility fees), and managing expenditures. It also handles accounting, financial reporting, debt management, and ensures compliance with financial related Federal and Provincial legislation and public sector reporting standards, contributing to fiscal stability and supporting Township services and development projects.

FINANCE DEPARTMENT

Core Services

- Accounting and internal controls
- Internal and external reporting
- Property tax
- Utility billing and analysis
- Financial planning
- Procurement
- Insurance Policy renewals
- Financial policy administration

Key Operating Revenue & Expenses

- $62,000 Administrative Recoveries (bill reprints, etc.)
- $32,800 Tax bill printing and mailing
- $51,000 Annual Independent Audit

Key Operating Changes from 2025 Approved Budget		
↑	$6,000	Increase to annual auditing fees as per new contract
↑	$12,000	Consolidation of all banking fees into the finance budget. These were spread throughout the various departments in previous years budgets. This increase is offset by corresponding decreases in other departments.

Table 15: Finance - Draft operating budget by category

Finance	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(59,000)	(63,700)	(63,900)	(200)	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(59,000)**	**(63,700)**	**(63,900)**	**(200)**	
Expenses					
Salaries, Wages & Benefits	663,700	700,470	733,200	32,730	5%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	5,200	5,800	1,000	(4,800)	-83%
Supplies, Materials & Other	70,900	95,500	122,600	27,100	28%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(178,300)	(183,650)	(233,600)	(49,950)	27%
Total Budgeted Expenses	**561,500**	**618,120**	**623,200**	**5,080**	
Net Budgeted Levy Requirements	**502,500**	**554,420**	**559,300**	**4,880**	**1%**

Strategic Alignment

Table 16: Finance - Strategic Initiatives

Initiatives for 2026	Responsible Division/Dept	Approximate Budget Impact
Strategic Priority: Sustainable Infrastructure and Services		
Create a long-range capital financial plan with projected funding	Finance	In-house
Create 3-year operating budget	Finance	In-house
Investigate updated ERP system	Finance/CSSI	In-house
Quarterly Financial Reporting to Council	Finance	In-house

3.5. Corporate Services, Strategy & Innovation Department

Overview of Corporate Services, Strategy and Innovation Department

The Corporate Services, Strategy and Innovation Department consists of four service areas (General/Strategy & Innovation, Clerks, Information Technology and Marketing and Communications) with a total of 14.9 full-time equivalent (FTE) staff plus seven part-time (PT) members of Council. The CSSI Department operates out of the Township's municipal office in Odessa and provides Township-wide administrative support and services directly to the public. The department also leads the Township's asset management program and supports operational divisions with strategic projects, including the Housing Accelerator Fund program. The department supports the development and implementation of organizational strategies, technology, best practices, and processes to ensure quality governance, corporate reporting, records management, and communications, information management, and support for strategic programs.

The net operating budget of the CSSI Department, excluding the office of the CAO, which is now combined with the HR budget, is proposed at $2.8 million, which is an increase of 16% from the 2025 approved budget. The 2026 draft operating budget is summarized by category in

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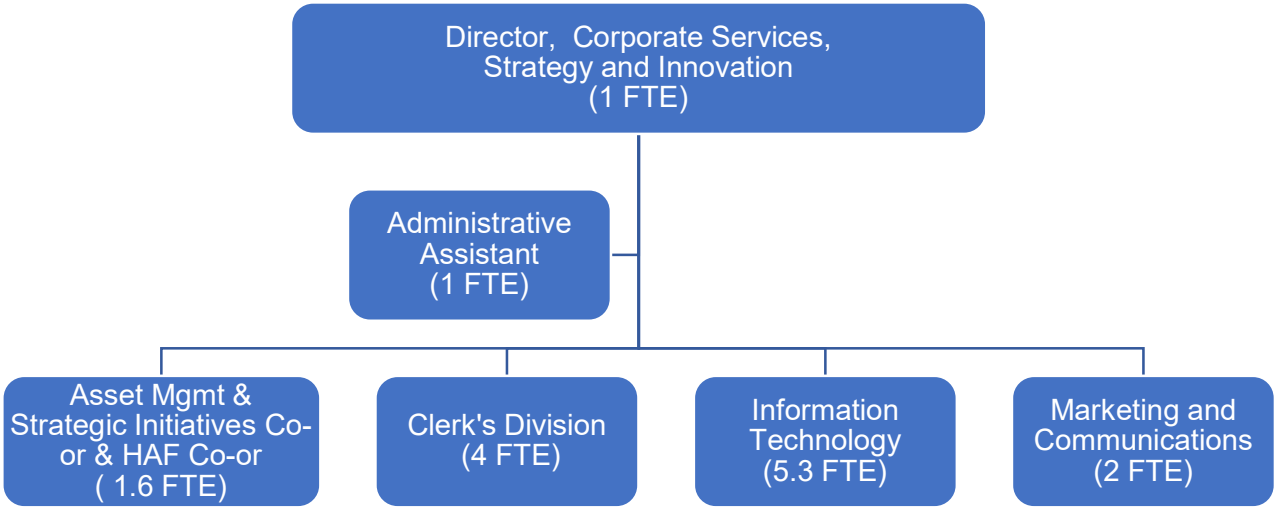


Table 17: Corporate Services, Strategy and Innovation - Draft operating budget by category

CSSI	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(15,300)	(15,940)	(17,390)	(1,450)	9%
Licenses, Permits	(11,800)	(15,600)	(27,100)	(11,500)	74%
Rents	(2,700)	(1,200)	(1,200)	-	0%
Other Revenue	(17,100)	(21,900)	(28,330)	(6,430)	29%
From Reserves/Reserve Funds	(160,000)	(115,000)	(1,271,570)	(1,156,570)	1006%
Total Budgeted Revenue	**(206,900)**	**(169,640)**	**(1,345,590)**	**(1,175,950)**	
Expenses					
Salaries, Wages & Benefits	1,741,857	1,866,686	2,038,290	171,604	9%
Debt Principal & Interest	-	-	-	-	0%
Insurance	152,700	160,000	169,600	9,600	6%
Utilities	-	-	-	-	0%
Contracted Services	113,000	214,000	571,000	357,000	167%
Supplies, Materials & Other	1,185,380	1,143,080	2,018,500	875,420	77%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	35,000	20,000	-	(20,000)	-100%
Internal Allocations	(832,400)	(842,090)	(679,500)	162,590	-19%
Total Budgeted Expenses	**2,395,537**	**2,561,676**	**4,117,890**	**1,556,214**	
Net Budgeted Levy Requirements	**2,188,637**	**2,392,036**	**2,772,300**	**380,264**	**16%**

Strategic Alignment

Table 18: Corporate Services, Strategy & Innovation - Strategic Initiatives

Initiatives for 2026	Responsible Division/Dept	Approximate Budget Impact
Strategic Priority: Strong Communities		
Develop an integrated communications and marketing strategy – planned in 2026	Communications	In-house
Promote food security in all communities through activities planned and the continued operation of the multi-organization working group	Communications	In-house
Begin distribution of a Welcome Package for new residents, businesses and visitors – initial work was completed in 2024 including the purchase of promotional products	Communications	$1,000 for print products
Strategic Priority: Sustainable Infrastructure and Services		

Initiatives for 2026	Responsible Division/Dept	Approximate Budget Impact
Redirect priorities of the cross-department working group to focus on refining condition data and preventative maintenance activities to improve AMP functionality	CSSI	In-house
Develop a corporate strategy for grant application and management, fundraising, sponsorship, and Township grants with the support of operating divisions	CSSI	In-house
Commence implementation of the IT Master Plan and Cyber Incident Response Plan, reduce risk to business continuity, and improve reliability and resilience	IT	$150,000
Strategic Priority: Organizational Effectiveness		
Identify appropriate affordable housing locations with the County and review Township's surplus lands to determine further opportunities for affordable housing	CSSI / Planning	Funded by Housing Accelerator Fund
Strategic Priority: Organizational Effectiveness		
Implement Ward Boundary Review as indicated by OLT.	Clerk	$2,000
Develop Customer Service framework, including service level benchmarks, to improve efficiency and effectiveness in service delivery	CSSI / All departments	In-house
Implement cross-departmental working group to refine configuration of customer service software and improve customer service	CSSI / All departments	In-house
Complete development of corporate records management plan and continue implementation	Clerk / All departments	$37,000

Budget Highlights

The 2026 draft budget reflects the separation of the CAO's Office from Corporate Services, Strategy & Innovation and into Human Resources, as well as the inclusion of the Housing Accelerator Fund coordinator and additional administrative support to assist with implementation of records management and strategic priorities.

COUNCIL, CORPORATE SERVICES, STRATEGY & INNOVATION, AND ASSET MANAGEMENT

Core Services

- Director, CSSI, administrative support
- Strategy and innovation including Housing Accelerator Fund Cooridinator and initiatives related to declaration and sale of surplus lands and incentives relating to affordable and purpose-built rental housing
- Asset management

Key Operating Changes from 2025 Approved Budget

↑	$99,000	Compensation impacts as described in HR section including full year impact of Housing Accelerator Fund coordinator and additional 6 months administrative support (expense funded through HAF funding and reserves)
↓	$115,800	Reallocated administrative recovery and internal allocations to Clerk's Division (revenue)
↑	$40,000	Physician recruitment (expense)
↑	$287,500	Contracted services and legal fees related to the declaration and sale of surplus lands (expense funded by Housing Accelerator Fund)
↑	$700,000	Community improvement plan incentives for affordable and purpose-built rental housing (expense funded by Housing Accelerator Fund)

Key Operating Expenses

$100,000
Legal costs

$155,000
General liability insurance

$10,000
Odessa office postage costs

$44,000
Memberships, conferences, seminars, travel for Council and staff

$287,500
Declaration and sale of surplus lands funded by Housing Accelerator Fund

$700,000
Community Improvement Plan incentives for affordable and purpose built rental housing funded by Housing Accelerator Fund

Table 19: Council, General CSSI including Asset Management and Strategy & Innovation – draft operating budget

CSSI - Council & General	2024 Approved	2025 Approved	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(800)	(1,100)	(1,500)	(400)	36%
Licenses, Permits	(11,800)	(7,100)	(7,100)	-	0%
Rents	(2,700)	(1,200)	(1,200)	-	0%
Other Revenue	(12,200)	(11,600)	-	11,600	-100%
From Reserves/Reserve Funds	-	(30,000)	(1,111,570)	(1,081,570)	3605%
Total Budgeted Revenue	**(27,500)**	**(51,000)**	**(1,121,370)**	**(1,070,370)**	
Expenses					
Salaries, Wages & Benefits	583,057	734,246	850,050	115,804	16%
Debt Principle & Interest	-	-	-	-	0%
Insurance	152,700	160,000	155,500	(4,500)	-3%
Utilities	-	-	-	-	0%
Contracted Services	20,000	85,000	382,500	297,500	350%
Supplies, Materials & Other	223,980	258,280	961,350	703,070	272%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	20,000	-	-	-	0%
Internal Allocations	(329,900)	(339,760)	(235,400)	104,360	-31%
Total Budgeted Expenses	**669,837**	**897,766**	**2,114,000**	**1,216,234**	
Net Budgeted Levy Requirements	**642,337**	**846,766**	**992,630**	**145,864**	**17%**

CLERK, CEMETERIES AND ELECTION

Core Services

- Legislative support
- Council meetings, agendas, minutes, and by-laws
- Customer service/reception
- Corporate Records management
- Corporate Accessibility
- Cemeteries administration and management (in partnership with Parks)
- Commissioner and notary services
- Licensing and Permits
- Conduct of the Municipal Election

Key Operating Expenses

$60,750
Cemetery maintenance

$80,500
Municipal Election

$21,400
OPP Board

Key Operating Changes from 2025 Approved Budget

↑	$11,500	Marriage license and ceremonies (revenue)
↑	$50,000	Contributions from the Election Reserve to fund the Municipal Election (revenue)
↓	$80,500	Conduct of the Municipal Election (Expense)
↑	$115,800	Internal allocations previously tracked in CSSI General (revenue)

Table 20: Clerks, Cemeteries, and Election - draft operating budget

CSSI - Clerk, Cemeteries, Election	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(14,500)	(14,840)	(15,890)	(1,050)	7%
Licenses, Permits	-	(8,500)	(20,000)	(11,500)	135%
Rents	-	-	-	-	0%
Other Revenue	(4,900)	(10,300)	(28,330)	(18,030)	175%
From Reserves/Reserve Funds	(75,000)	-	(60,000)	(60,000)	0%
Total Budgeted Revenue	**(94,400)**	**(33,640)**	**(124,220)**	**(90,580)**	
Expenses					
Salaries, Wages & Benefits	469,900	423,490	427,610	4,120	1%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	93,000	49,000	88,500	39,500	81%
Supplies, Materials & Other	25,100	34,200	85,160	50,960	149%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	15,000	20,000	-	(20,000)	-100%
Internal Allocations	-	-	(115,800)	(115,800)	0%
Total Budgeted Expenses	**603,000**	**526,690**	**485,470**	**(41,220)**	
Net Budgeted Levy Requirements	**508,600**	**493,050**	**361,250**	**(131,800)**	**-27%**

INFORMATION TECHNOLOGY

Core Services

- Applications management
- Cyber Security and network management
- IT infrastructure management
- Geographic Information Services (GIS)
- End user technical support
- New IT initiatives

Key Operating Changes from 2025 Approved Budget

↑	$100,000	Begin implementation of IT/GIS Master Plan and Disaster Response Plan (expense)
↓	$260,100	Internal allocations from other general rate funded Divisions (revenue)
↑	$14,100	Cyber-insurance premiums now funded in IT Division rather than CSSI General (expense)
↑	$75,000	Increased software associated with increasing security, additional licensing requirements and increases in costs (expense)
↑	$50,000	Professional fees associated with GIS server upgrades, adding additional security to application platforms (expense)
↑	$13,200	GIS staff training for software platform and professional development (expense)
↓	$10,000	Reduction in professional fees related to Managed Service Provider (expense)
↓	$14,000	Decrease in internet due to Utilities and Ferry connections being reallocated to their budgets (expense)

Key Operating Expenses

$14,100
Cyber-insurance

$50,000
Professional Fees related to Cybersecurity

$655,000
Software licenses

$100,000
Contracted Services for IT/GIS Master Plan Implementation

Table 21: Information Technology - draft operating budget

CSSI - Information Technology	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(85,000)	(85,000)	(100,000)	(15,000)	18%
Total Budgeted Revenue	**(85,000)**	**(85,000)**	**(100,000)**	**(15,000)**	
Expenses					
Salaries, Wages & Benefits	484,900	494,050	529,560	35,510	7%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	14,100	14,100	0%
Utilities	-	-	-	-	0%
Contracted Services	-	80,000	100,000	20,000	25%
Supplies, Materials & Other	899,300	813,100	933,950	120,850	15%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(428,500)	(426,110)	(254,900)	171,210	-40%
Total Budgeted Expenses	**955,700**	**961,040**	**1,322,710**	**361,670**	
Net Budgeted Levy Requirements	**870,700**	**876,040**	**1,222,710**	**346,670**	**40%**

MARKETING AND COMMUNICATIONS

Core Services

- Internal and external communications
- Public engagement & web streaming
- Website & social media management
- Emergency information
- Advertising, sponsorships, and fundraising including W.J. Henderson Fundraising Campaign
- Corporate identity

Key Operating Changes from 2025 Approved Budget

$19,530	Aside from slight inflationary increases, maintain status quo for communication expenses

Key Operating Expenses

$2,500
Municipal Calendar net of distribution

$14,500
Mobile Billboards

$8,000
Quarterly Direct Mail Information to Township Households

$6,500
Digital Communication Tools (email, event and social media management)

Table 22: Marketing and Communications - draft operating budget

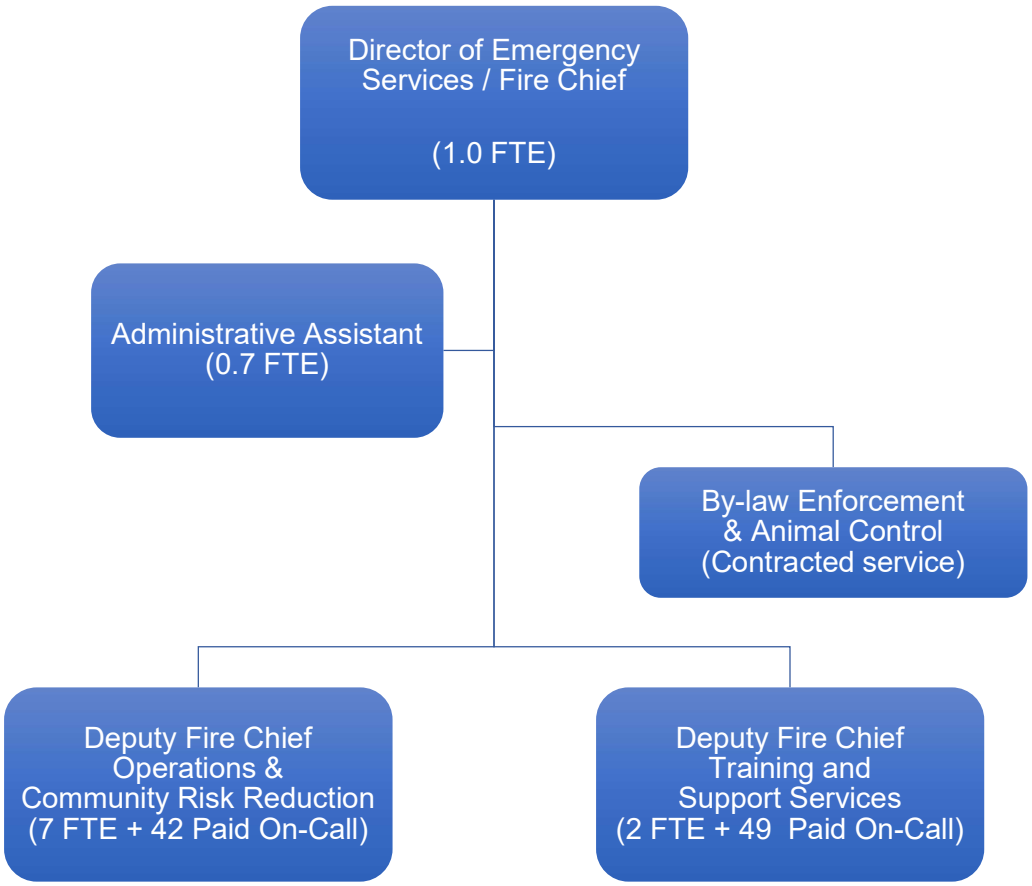
CSSI - Communications	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**-**	**-**	**-**	**-**	
Expenses					
Salaries, Wages & Benefits	204,000	214,900	231,070	16,170	8%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	37,000	37,500	38,040	540	1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(74,000)	(76,220)	(73,400)	2,820	-4%
Total Budgeted Expenses	**167,000**	**176,180**	**195,710**	**19,530**	
Net Budgeted Levy Requirements	**167,000**	**176,180**	**195,710**	**19,530**	**11%**

3.6. Emergency Services

Overview of Department

The Emergency Services department offers a first line of emergency response and consists of the two divisions listed below with a total of 10.7 FTE staff and 91 Paid On-Call firefighters.

The department operates out of four fire stations located in Odessa, Amherstview, Bath and Amherst Island. Additionally, the department uses and maintains approximately 30 vehicles including rescue units, pumpers, tankers squads, wildland units and pickup trucks. The department's organizational chart and core services are summarized below.



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Core Services

- Public Education and Prevention
- Fire Safety Standards and Code Enforcement
- Emergency Response
- Firefightger Training
- Testing and Maintenance of fleet, facilities and equipment
- Emergency Management
- By-Law Enforcement and Animal Control
- Annual compliance and reporting

Key Operating Changes from 2025 Approved Budget

↑	$28,600	Fire Fleet Contracted Services (expense)
↑	$82,066	Training and Recertification Courses (expense)
↑	$30,200	Training Centre Cost Recovery (revenue)
↑	$37,950	Fire Station Building Maintenance (expense)
↓	$17,500	Radio & Pager Replacement

Emergency Services net operating budget is proposed at approximately $3.04 million, which is an increase of 12% from the 2025 approved budget. The department's 2026 draft operating budget is summarized by category in

Additional training funds have been added to the 2026 draft budget to ensure compliance with the mandatory certification legislation that comes into effect on July 1, 2026, and July 1, 2028.

Key Operating Revenue & Expenses

$796,339
Part-time wages & benefits

$34,000
Emergency Dispatching costs

$415,506
Training costs (labour and course fees)

$249,918
Fire Prevention / Public Education costs

$87,313
Medical call staffing costs

$287,920
Fire Department Fleet costs

$50,000
Training Centre revenue

Table 23: Emergency General Services - Draft operating budget

EMS - General	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	(7,400)	(1,900)	(2,500)	(600)	32%
Rents	-	-	(1,000)	(1,000)	0%
Other Revenue	(99,000)	(73,060)	(83,700)	(10,640)	15%
From Reserves/Reserve Funds	(80,000)	(1,200)	-	1,200	-100%
Total Budgeted Revenue	**(186,400)**	**(76,160)**	**(87,200)**	**(11,040)**	
Expenses					
Salaries, Wages & Benefits	1,915,000	2,218,790	2,532,880	314,090	14%
Debt Principle & Interest	-	-	-	-	0%
Insurance	61,700	67,500	71,100	3,600	5%
Utilities	68,600	69,500	72,930	3,430	5%
Contracted Services	24,000	31,150	51,500	20,350	65%
Supplies, Materials & Other	439,700	390,600	393,180	2,580	1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	12,500	11,600	10,000	(1,600)	-14%
Internal Allocations	15,000	16,150	-	(16,150)	-100%
Total Budgeted Expenses	**2,536,500**	**2,805,290**	**3,131,590**	**326,300**	
Net Budgeted Levy Requirements	**2,350,100**	**2,729,130**	**3,044,390**	**315,260**	**12%**

Table 24: By-law Enforcement and Animal Control - Draft operating budget

EMS - Bylaw	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,000)	(500)	(300)	200	-40%
Licenses, Permits	(27,000)	(24,800)	(22,100)	2,700	-11%
Rents	-	-	-	-	0%
Other Revenue	(23,000)	(42,900)	(50,400)	(7,500)	17%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(51,000)**	**(68,200)**	**(72,800)**	**(4,600)**	
Expenses					
Salaries, Wages & Benefits	62,900	58,960	64,730	5,770	10%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	42,000	44,500	47,000	2,500	6%
Supplies, Materials & Other	102,700	103,600	113,050	9,450	9%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**207,600**	**207,060**	**224,780**	**17,720**	
Net Budgeted Levy Requirements	**156,600**	**138,860**	**151,980**	**13,120**	**9%**

Strategic Alignment

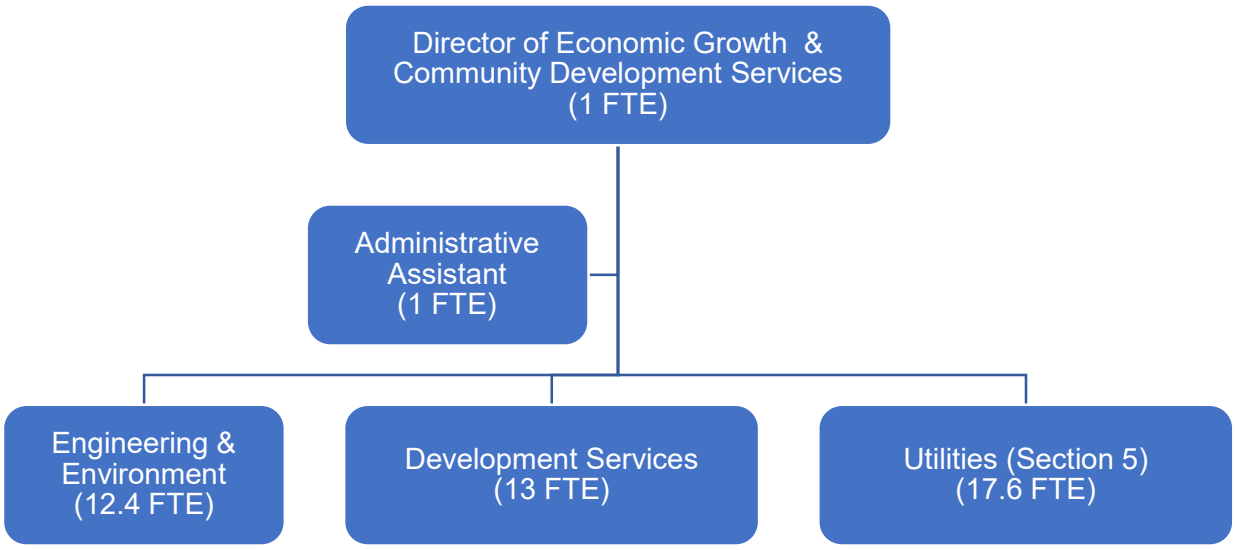
Table 25: Emergency Services - Strategic Initiatives

Strategic Initiatives for 2026	Approximate Budget Impact
Strategic Priority: Strong Communities	
Establish a Committee or Working Group to develop actions from the Community Safety and Well-being Plan	In-house
Review and update the Municipal Emergency Management Plan	In-house
Develop a modern Fire Prevention and Public Education program	In-house
Strategic Priority: Sustainable Infrastructure and Services	
Fire Master Plan	$80,000 (in progress)
Develop a long-term Emergency Services Training Centre Business Plan	In-house
Audit of communication infrastructure and hardware	Emergency Preparedness Grant
Strategic Priority: Organizational Effectiveness	
Update emergency response plan and develop individual plans for evacuation; heating/cooling centres	In-house
Update continuity of operation plans for all Divisions	In-house
2026 Volunteer Firefighter Recruitment (16 Firefighters)	$195,200
Modernize Fleet replacement schedule and update Asset Management Plan	In-house
Review of the by-law enforcement levels of service	In-house
Implement a Cancer Prevention Program	Fire Protection Grant

3.7. Economic Growth and Community Development Services

Overview of Department

The Economic Growth and Community Development Services (EGCDS) department consists of the three divisions noted below and employs 45 FTE staff funded by both the general rate and utilities user rates. The department is primarily responsible for managing the overall growth and development of the Township. Furthermore, it also manages the Utilities division that is presented separately in Section 5. The other two divisions operate out of the Township's second municipal office located at 18 Manitou Crescent in Amherstview.



EGCDS' net operating budget is proposed at $1.3M, which is an increase of $53,420 (4%) from the 2025 approved budget. The department's 2026 draft operating budget is summarized by category in Table 26.

Table 26: EGCDS - Draft Operating Budget by category

EGCDS - General Rate & Building	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(110,000)	(92,700)	(92,700)	-	0%
Licenses, Permits	(942,000)	(880,650)	(834,750)	45,900	-5%
Rents	-	-	-	-	0%
Other Revenue	(988,100)	(1,058,960)	(927,730)	131,230	-12%
From Reserves/Reserve Funds	(154,100)	(44,220)	(225,230)	(181,010)	409%
Total Budgeted Revenue	**(2,194,200)**	**(2,076,530)**	**(2,080,410)**	**(3,880)**	
Expenses					
Salaries, Wages & Benefits	2,271,100	2,285,310	2,386,080	100,770	4%
Debt Principal & Interest	-	-	-	-	0%
Insurance	17,500	18,800	19,050	250	1%
Utilities	2,000	1,000	500	(500)	-50%
Contracted Services	100,000	110,000	90,000	(20,000)	-18%
Supplies, Materials & Other	489,600	330,400	459,120	128,720	39%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	589,300	587,640	491,690	(95,950)	-16%
Internal Allocations	(17,200)	(17,710)	(73,700)	(55,990)	316%
Total Budgeted Expenses	**3,452,300**	**3,315,440**	**3,372,740**	**57,300**	
Net Budgeted Levy Requirements	**1,258,100**	**1,238,910**	**1,292,330**	**53,420**	**4%**

Strategic Alignment

Table 27: EGCDS – Strategic Initiatives

Strategic Initiatives for 2026	Approximate Budget Impact
Strategic Priority: Strong Communities	
Project management for: Lakeview Pump Station Pump 3 Upsizing & Electrical Upgrades, Odessa Main St Reconstruction, Bath WPCP Water Reclamation System, Building Mechanical Replacement Program, Roof Replacement Program, Parking Lot & Pathway Program, Building Condition Assessment Structural Investigations & Repairs, Bath WPCP Generator, etc.	In-house (capital)
Strategic Priority: Sustainable Infrastructure and Services	
Support the continued development of the long-range financial plan.	In-house

Strategic Initiatives for 2026	Approximate Budget Impact
Continue implementation of several new programs from 2025 which resulted from the Asset Management Plan including: Watermain relining, HVAC Replacement, Roof Replacement, Parking Lot and Pathway Replacement	In-house (capital)
Strategic Priority: Balanced Growth	
Adoption and implementation of a new Lot Grading Policy to improve administration of new development and reduce new housing costs	In-house
Undertake Zoning By-law update including as-of-right regulations and reviewing zoning performance standards to allow for more forms of housing as well as review of agricultural lot sizes and including as of right regulations to implement on farm diversified and agricultural related uses. Mixed use zoning to encourage commercial opportunities will also be included in the update.	$20,000 (partially funded by Development Charges)
Participate in the County's housing needs assessment.	In-house
Initiate planning applications for land identified for County affordable housing project.	In-house and consultant work funded through HAF
Work in partnership with the County in the implementation of the development application public portal.	In-house
Complete organizational review to determine resources needed to support community economic development.	In house
Strategic Priority: Organizational Effectiveness	
Implement the new Capital Project Prioritisation Policy to improve transparency of how the Township moves forward with selecting Capital projects.	In-house

Budget Highlights by Division

ENGINEERING AND ENVIRONMENT

The division's statement of purpose is to support internal and external stakeholders in the design, construction, and rehabilitation of Township infrastructure. This is achieved by creating and interpreting policy, promoting engagement, safeguarding and enhancing the environment, protecting Loyalist Township and its residents, utilizing taxpayer funds in a responsible and respectful manner, and through long term strategic planning. This is completed through the five core service areas:

Core Services

- Project Management
- Engineering Development
- Technical Expertise
- Environmental Stewardship
- Long-term Infrastructure Planning

Key Operating Expenses

$645,140
Wages and Benefits

Key Operating Changes from 2025 Approved Budget

↓	$12,650	Total Division expenses are decreasing ~2% A minor increase in Salaries, Wages, and Benefits is offset by minor decrease in Supplies, Materials, & Other, revenue reallocation under Other Revenue representing the Engineering fee on Planning Applications, and an increase in the Internal Allocation results in a slight decrease to the Engineering and Environment division budget
↑	$24,000	Community Tree Initiative – new proposed program

Table 28: EGCDS - Engineering and Environment draft operating budget

EGCDS - Engineering	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	(8,150)	(8,150)	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**-**	**-**	**(8,150)**	**(8,150)**	
Expenses					
Salaries, Wages & Benefits	636,300	629,850	645,140	15,290	2%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	39,300	33,500	29,600	(3,900)	-12%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(107,100)	(110,310)	(126,200)	(15,890)	14%
Total Budgeted Expenses	**568,500**	**553,040**	**548,540**	**(4,500)**	
Net Budgeted Levy Requirements	**568,500**	**553,040**	**540,390**	**(12,650)**	**-2%**

DEVELOPMENT SERVICES

Core Services

- Planning application review and approval
- Building permit and septic application review and approval
- Building inspections
- Property standards
- Economic development and management of the Loyalist East Business Park
- Growth monitoring
- Administration of planning & development documents such as the Official Plan, Amherstview West Secondary Plan and Zoning By-law
- Heritage Committee, including heritage permits and grant review and approval

Key Operating Changes from 2025 Approved Budget

↓	$43,400	Building permit, information and septic permit fees (revenue)
↑	$75,600	Building File Scanning (expense funded from reserves)
↑	$46,900	Planning Studies (expense partially funded from DC reserves)
↑	$5,000	Heritage Grant Program (expense)

Key Operating Revenue & Expenses

$92,700
Planning Act applications revenue

$5000
Heritage grant program

$67,950
Building Permit Software annual license

$812,300
Building permit, information and septic review fee revenue

$70,000
Consultant fees for Zoning By-law Review (parking), DC Background Study

$479,690
expected Loyalist East Business Park land sale revenue

Table 29: EGCDS – Development draft operating budget

EGCDS - Development	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(110,000)	(92,700)	(92,700)	-	0%
Licenses, Permits	(39,000)	(31,250)	(28,750)	2,500	-8%
Rents	-	-	-	-	0%
Other Revenue	(983,100)	(1,052,660)	(913,280)	139,380	-13%
From Reserves/Reserve Funds	(145,000)	(13,100)	(60,000)	(46,900)	358%
Total Budgeted Revenue	**(1,277,100)**	**(1,189,710)**	**(1,094,730)**	**94,980**	
Expenses					
Salaries, Wages & Benefits	946,000	973,920	1,012,660	38,740	4%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	2,000	1,000	500	(500)	-50%
Contracted Services	100,000	110,000	90,000	(20,000)	-18%
Supplies, Materials & Other	364,200	210,900	263,820	52,920	25%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	546,600	575,640	479,690	(95,950)	-17%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**1,958,800**	**1,871,460**	**1,846,670**	**(24,790)**	
Net Budgeted Levy Requirements	**681,700**	**681,750**	**751,940**	**70,190**	**10%**

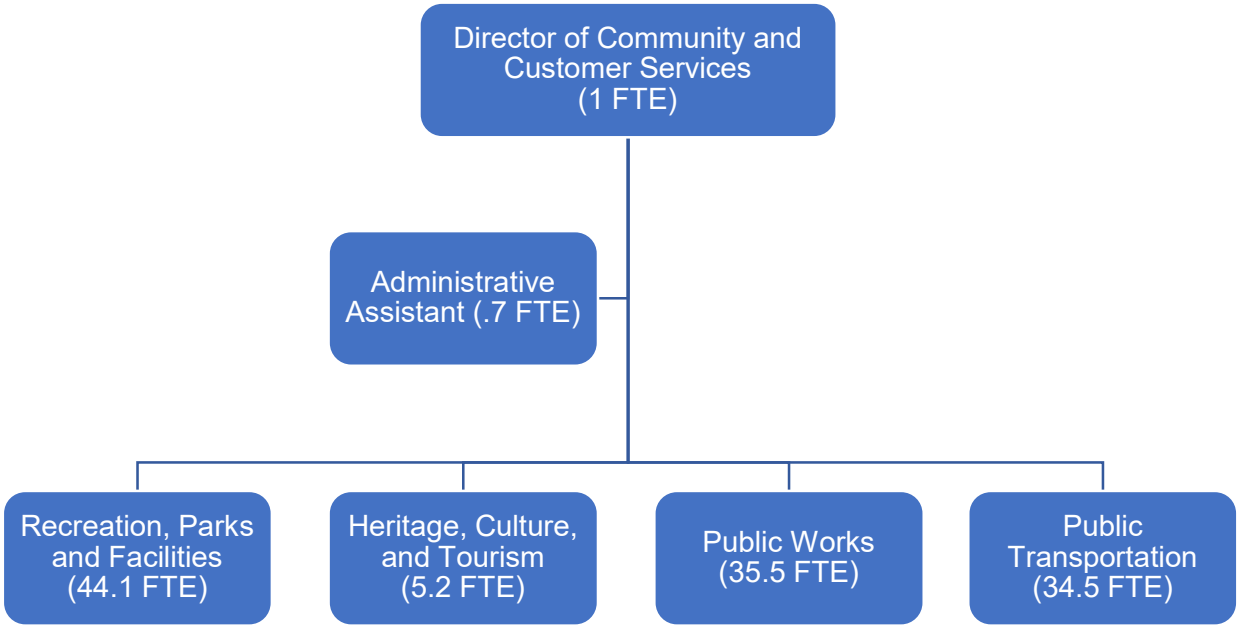
Table 30: EGCDS – Building draft operating budget

EGCDS - Building Division (User Rate)	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	(903,000)	(849,400)	(806,000)	43,400	-5%
Rents	-	-	-	-	0%
Other Revenue	(5,000)	(6,300)	(6,300)	-	0%
From Reserves/Reserve Funds	(9,100)	(31,120)	(165,230)	(134,110)	431%
Total Budgeted Revenue	**(917,100)**	**(886,820)**	**(977,530)**	**(90,710)**	
Expenses					
Salaries, Wages & Benefits	688,800	681,540	728,280	46,740	7%
Debt Principle & Interest	-	-	-	-	0%
Insurance	17,500	18,800	19,050	250	1%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	86,100	86,000	165,700	79,700	93%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	42,700	12,000	12,000	-	0%
Internal Allocations	89,900	92,600	52,500	(40,100)	-43%
Total Budgeted Expenses	**925,000**	**890,940**	**977,530**	**86,590**	
Net Budgeted Levy Requirements	**7,900**	**4,120**	**-**	**(4,120)**	**-100%**

3.8. Community and Customer Services

Overview of Department

The Community and Customer Services (CCS) department employs 121 FTE staff and consists of the four divisions outlined below. The 2026 draft budget reflects the addition of staff required in Recreation and Facilities as a result of the WJ Henderson Community Centre Renewal Project. The Public Transportation Division (Transit and Amherst Island Ferry) are presented in Section 1.



The CCS department is responsible for most front-facing services to Township residents. These services include (but are not limited to) snowplowing, stormwater management, waste management, recreation and leisure programs, maximization of community enjoyment of parks and facilities, care and operation of historic sites and collections, cultural events and experiences and volunteer management. Community engagement, volunteerism and partnerships support the delivery of programs and services while strengthening and promoting health and wellbeing in our community.

The department is also responsible for significant capital infrastructure including road maintenance and construction, corporate fleet maintenance, maintenance and day to day operations of parks, sports fields, recreation, built heritage and municipal facilities.

Road Network

- ~110 km of gravel roads
- ~140 km of asphalt and surface treated roads
- ~1,000 streetlights
- ~30 bridges and culverts

Storm Network

- ~1,200 catchbasins
- ~500 manholes
- ~40 km of storm mains

Buildings

- 2 municipal offices
- 2 indoor recreation facilities
- 3 public works garages
- 1 facilities maintenance yard
- 6 sand and salt storage facilities
- 7 built heritage properties

Land Improvements

- ~40 park lands
- ~20 playgrounds
- 7 sports fields
- 2 boat launches

Fleet

- ~50 vehicles (excluding Emergency Services vehicles) including sidewalk plows, pickup trucks, dump trucks, light and heavy duty snowplows

The net operating budget for CCS is proposed at approximately $10.7 million, which is an approximate increase of 7% from the 2025 approved budget. The department's 2026 draft operating budget is summarized by category in the table below.

Table 31: CCS - Draft operating budget by category

CCS - General Rate	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,220,000)	(1,142,340)	(1,273,900)	(131,560)	12%
Licenses, Permits	(237,000)	(269,450)	(321,200)	(51,750)	19%
Rents	(424,700)	(441,300)	(467,350)	(26,050)	6%
Other Revenue	(719,900)	(713,910)	(959,980)	(246,070)	34%
From Reserves/Reserve Funds	(305,000)	(183,600)	(12,400)	171,200	-93%
Total Budgeted Revenue	**(2,906,600)**	**(2,750,600)**	**(3,034,830)**	**(284,230)**	
Expenses					
Salaries, Wages & Benefits	6,537,300	6,976,780	8,013,010	1,036,230	15%
Debt Principal & Interest	-	-	-	-	0%
Insurance	646,900	664,700	663,050	(1,650)	0%
Utilities	648,100	907,400	841,130	(66,270)	-7%
Contracted Services	2,042,200	1,797,460	1,695,600	(101,860)	-6%
Supplies, Materials & Other	2,263,200	2,157,120	2,209,940	52,820	2%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	349,900	291,060	359,050	67,990	23%
Internal Allocations	35,100	24,650	-	(24,650)	-100%
Total Budgeted Expenses	**12,522,700**	**12,819,170**	**13,781,780**	**962,610**	
Net Budgeted Levy Requirements	**9,616,100**	**10,068,570**	**10,746,950**	**678,380**	**7%**

Strategic Alignment

Table 32: CCS - Strategic Initiatives

Strategic Initiatives for 2026	Approximate Budget Impact
Strategic Priority: Strong Communities	
Create balanced, accessible, and inclusive opportunities for recreation, leisure, culture and events within each community through the development of an events strategy.	No increase to 2026 budget. Event Strategy to be included within ACH Master Plan due to be completed in early 2026.
Establish cultural program offerings at museums and historic sites. Annual initiative.	No increase to 2026 budget.
Identify gaps and opportunities for increased partnerships with outside agencies by networking with industry stakeholders and professionals to expand tourism opportunities. Annual initiative.	No increase to 2026 budget. In-house
Develop a volunteer program to support attraction, retention, and recognition through the implementation of a Civic Awards program. Program established and implemented in 2024, to be continued annually.	$1,000 increase to 2026 budget. Volunteer Strategy to be included within ACH Master Plan due to be completed in early 2026.
Partner and acknowledge diverse groups within the Township and celebrate them and their contributions (cultural holidays, special weeks). Annual initiative.	No increase to 2026 budget.
Coordinate and implement traffic calming projects	No Increase to 2026 budget. Continued utilization of temporary measures from 2025 study.
Develop and implement a Youth Engagement Plan with focus on connecting youth with co-op, partnerships, volunteer, engagement and participation opportunities	In-house (multi-year initiative, to begin in 2026) No Budget increase for 2026
Establish Senior and Youth Centre within existing facilities	In-house. Grant funding dependent. Plan to be completed in early 2026.
Develop plan to identify signage and recognize historic settlement areas.	In-house. No increase to 2026 budget.

Strategic Initiatives for 2026	Approximate Budget Impact
Replace all Park signs with new updated design	Carry over from 2025 – No Increase to 2026 budget
Strategic Priority: Sustainable Infrastructure and Services	
Undertake steps to initiate an Arts, Culture and Heritage Master Plan that will begin during the term of the Strategic Plan.	No increase to 2026 budget. Plan to be completed in early 2026.
Develop and implement a Waste Management Master Plan and complete Odessa Stormwater Master Plan and modelling	No increase to 2026 budget. WMMP expected to be finalized in Q1 2026. Odessa SWMP modeling has been incorporated into the Odessa Main Street project.
Further develop partnership with the County of Lennox and Addington and the City of Kingston for the supply of Winter Control Liquid (DLA)	Part of the pending new Construction & Maintenance Agreement with the County of Lennox & Addington
Further develop inputs to the Asset Management Program for non-core assets	In-house
Undertake Parks and Recreation Master Plan to be implemented during term of Strategic Plan	PRMP Completed; no increase to 2026 budget; 10-year PRMP Capital Plan prepared and short-term implementation plan to be completed in Q1 2026
Implement Recreation Service Delivery Review Plan	
• Recreation Equity, Diversity, and Inclusion Policy	In-house
• Affordable Access to Recreation Policy	In-house
• Emphasize and leverage partnerships (annual initiative)	In-house
Support training, education, and professional development	No increase to 2026 budget
Increase partnership with neighbouring municipalities and community groups to provide additional or enhanced services	In-House
• Amherst Island Recreation Association – 3-year agreement executed and implemented in 2024	No increase to 2026 budget
• Others to be identified	

Strategic Initiatives for 2026	Approximate Budget Impact
Complete rate study for ferry service for sustainable future operations once new agreement is completed	$50,000
Strategic Priority: Balanced Growth	
Create museum policies and procedures to align with the Standards for Community Museums in Ontario.	No increase to 2026 budget. In-house.
Introduce naturalization of Township property policy	In-house
Strategic Priority: Organizational Effectiveness	
Develop and communicate long term workplans to ensure internal effectiveness. Annual initiative.	In-house
Review and revise outdated by-laws • Update the Parks By-law	In-house
Complete marine-specific courses and training for ferry staff	$30,000

Budget Highlights by Division

RECREATION, PARKS AND FACILITIES

Core Services

- Development, promotion and implementation of inclusive recreation and leisure programming and events for all ages in all communities, both active and in-active experiences.
- Planning and operation of aquatic services, promoting life skills and healthy active living for all ages.
- Customer and business services including facility and sport field allocation and contracting, facility use maximization and management of rental inquiries.
- Front facing customer service experience both at recreation facilities and online.
- Develop and foster partnerships with community groups and agencies for the effective delivery of services to residents.
- Parks, trails and sports field inspections, maintenance and management.
- Township beautification through horticulture program and urban forest mangement.
- Facilities maintenance including recreation facilities, libraries, community buildings, heritage sites, municipal offices and garages.
- Management of relevant capital projects.

Key Revenue & Operating Expenses

- $988,330 Park Maintenance including Horticulture and Tree programs
- $671,930 Utilities (not including fire stations, water/sewer, public works facilities)
- $478,400 Contracted Services
- $194,250 Manitou Office Lease
- $147,390 Net facility costs of 7 Designated Heritage Properties
- $146,370 Sports Field Maintenance
- $366,650 Arena Rental Revenue (note: closed Apr 1 to Sept 1)
- $134,250 Recreation & Leisure Program Revenue
- $20,000 Aquatic Program Facility Rentals (expense)
- $44,000 Recreation & Facility Rental Marketing & Communications

W.J. Henderson Renewal Project 2026 Impact
(as per Validation Report)

- Utilities (-$55,270) Prorated operational costs leading to Aquatic Center reopening compared to 2025 budget
- Staffing +$674,000 2 new FTE, 10,707 part-time hours
- Arena closed April 1 to September 1 (Summer slab floor operations) & Aquatic operations resuming Q3 2026

Key Operating Changes from 2025 Approved Budget

↑	$153,000	Recreation and Aquatic Programs Fees & User Charges (revenue)
↑	$209,950	Aquatic Specific Revenue – resuming aquatic operations in 2026 (revenue)
↑	$77,650	Arena Revenue (revenue)

Key Operating Changes from 2025 Approved Budget

↑	$25,050	Rental Revenue – Sports fields, Parks, Arena, Pool (revenue)
↑	$18,000	Floor Slab Programs & Rentals (revenue)
↑	$12,000	Advertising & Communications (expense)
↑	$7,190	Contracted services – All budget departments combined Recreation & Facilities (expense)
↓	$5,410	Materials & Supplies – All budget departments combined Recreation & Facilities (expense)
↓	$3,860	Sports Field Maintenance (expense)
↓	$55,270	Utilities due to W.J. Henderson Community Centre Renewal – as per validation report (expense)
↑	$674,000	Staffing due to W.J. Henderson Community Centre Renewal – as per validation report (expense)
↑	$2,930	Facility operating costs - Fairfield-Gutzeit House (expense)
↑	$59,820	Other Revenue increases – advertising, administrative recovery, hub/pro shop sales, sponsorships... (revenue)

Table 33: CCS – Recreation and Facilities - Draft operating budget by category

CCS - Recreation & Facilities	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(222,600)	(253,800)	(406,800)	(153,000)	60%
Licenses, Permits	-	-	-	-	0%
Rents	(422,200)	(438,300)	(463,350)	(25,050)	6%
Other Revenue	(39,600)	(18,560)	(78,380)	(59,820)	322%
From Reserves/Reserve Funds	(65,000)	-	-	-	0%
Total Budgeted Revenue	**(749,400)**	**(710,660)**	**(948,530)**	**(237,870)**	
Expenses					
Salaries, Wages & Benefits	2,713,600	2,931,470	3,622,400	690,930	24%
Debt Principle & Interest	-	-	-	-	0%
Insurance	178,700	188,000	185,550	(2,450)	-1%
Utilities	461,300	727,200	671,930	(55,270)	-8%
Contracted Services	433,600	471,210	478,400	7,190	2%
Supplies, Materials & Other	539,400	645,110	639,700	(5,410)	-1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	27,900	27,860	11,050	(16,810)	-60%
Internal Allocations	11,300	18,040	-	(18,040)	-100%
Total Budgeted Expenses	**4,365,800**	**5,008,890**	**5,609,030**	**600,140**	
Net Budgeted Levy Requirements	**3,616,400**	**4,298,230**	**4,660,500**	**362,270**	**8%**

HERITAGE, CULTURE, AND TOURISM (HCT)

Core Services

- Plan, organize, and implement Township hosted community events with a key focus on creating inclusive, accessible, and meaningful experiences for residents and visitors to enjoy and celebrate Loyalist Township.
- Ensure the stewardship of four Township owned historic sites, including the management and care of the four corresponding Township owned historic collections.
- Foster collaborative partnerships with community stakeholders and volunteer organizations.
- Lead volunteer engagement, activation, and recognition.
- Develop and implement community activations that appeal to a variety of demographics.
- Continue to strengthen and enhance Loyalist Township by expanding opportunities to share and celebrate cultural diversity.
- Work with local businesses and stakeholders to promote and encourage the development of tourism.

Key Operating Revenue and Expenses

$36,800
Care of three Township owned historic collections, furniture and equipment, 30 site activations at Bath Museum, Babcock Mill, & FGH and funds required to support the FHHA Agreement.

$1,600
Expenses related to volunteer activation and appreciation.

$3,000
Activation of the Gord Downie and Chanie Wenjack Legacy Space.

$90,000
Seven summer students required to operate three historic sites from May to August.

$27,700
Expenses related to the planning and facilitation of ten Township hosted events, including supplies, contracted services and advertising.

$37,900
Expenses related to the Township hosted Bath Canada Day event.

$5,900
Revenue from donations, ticket and gift shop sales, and admissions at the Babcock Mil, Bath Museum and FGH.

$6,500
Revenue received from sponsorships, donations, and grants to support ten Township hosted events.

$37,900
Revenue received from sponsors, grants, and reserves to fund the Bath Canada Day event.

Key Operating Changes from 2025 Approved Budget

↑	$1,000	Increase in supplies to support volunteer activation and appreciation. (expense)
↑	$2,000	Increase in revenue from historic sites to align target with actuals experienced in 2025, along with increase in ticket pricing. (revenue)
↑	$1,380	Increase in professional development and professional memberships to align with actuals and support staff development. (expense)
↑	$13,000	Increase in staffing due to the proposed hiring of one additional summer student to support with expanded cultural events and activations at the FGH and Legacy Space. (expense)

Table 34: CCS - HCT - Draft operating budget by category

CCS - HCT	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(15,000)	(23,000)	(23,000)	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	(2,500)	(3,000)	(4,000)	(1,000)	33%
Other Revenue	(16,700)	(22,900)	(12,500)	10,400	-45%
From Reserves/Reserve Funds	(15,000)	(12,600)	(12,400)	200	-2%
Total Budgeted Revenue	**(49,200)**	**(61,500)**	**(51,900)**	**9,600**	
Expenses					
Salaries, Wages & Benefits	473,100	514,180	556,120	41,940	8%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	59,600	62,600	62,600	-	0%
Supplies, Materials & Other	62,800	64,700	64,080	(620)	-1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	1,300	1,340	-	(1,340)	-100%
Total Budgeted Expenses	**596,800**	**642,820**	**682,800**	**39,980**	
Net Budgeted Levy Requirements	**547,600**	**581,320**	**630,900**	**49,580**	**9%**

PUBLIC WORKS

Core Services

- Road Surface Maintenance – Gravel and Asphalt (Township & County)
- Road Surface Rehabilitation (Township only) in coordination with Engineering & Environmental Services
- Roadside Maintenance (Township & County)
- Roadway Winter Control (Township & County)
- Stormwater Conveyance & Facility Management
- Bridge & Culvert Management
- Corporate Fleet Management
- Waste Management
- Crossing Guards

Key Revenue & Operating Expenses

$488,000 Township Roadside Maintenance	$775,000 Bag tag revenue	$365,000 Township Stormwater Management (Urban & Rural)	$1,099,000 Township Roadway & Sidewalk Winter Control

$268,000 Township Hardtop Road Maintenance	$927,000 Gravel Road Maintenance	$206,000 Recycling Collection & Processing	$300,000 Vehicle and Equipment Fuel	$608,000 Solid Waste Collection and Disposal

Key Operating Changes from 2025 Approved Budget

↓	$212,000	Loyalist Recycling	Transition to Producer Responsibility for collection & Processing
↓	$12,000	Township Safety Devices	More representative reflection of need
↑	59,000	Loosetop Maintenance	Increased Contracted Services to reflect more efficiency in hired trucking
↓	$84,700	Loyalist Solid Waste	Solid Waste Master Plan completed in 2025. No additional funding required.

Table 35: CCS - Public Works - Draft operating budget by category

CCS - Public Works	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(982,400)	(865,540)	(844,100)	21,440	-2%
Licenses, Permits	(237,000)	(269,450)	(321,200)	(51,750)	19%
Rents	-	-	-	-	0%
Other Revenue	(663,600)	(672,450)	(869,100)	(196,650)	29%
From Reserves/Reserve Funds	(225,000)	(171,000)	-	171,000	-100%
Total Budgeted Revenue	**(2,108,000)**	**(1,978,440)**	**(2,034,400)**	**(55,960)**	
Expenses					
Salaries, Wages & Benefits	3,350,600	3,531,130	3,834,490	303,360	9%
Debt Principle & Interest	-	-	-	-	0%
Insurance	468,200	476,700	477,500	800	0%
Utilities	186,800	180,200	169,200	(11,000)	-6%
Contracted Services	1,549,000	1,263,650	1,154,600	(109,050)	-9%
Supplies, Materials & Other	1,661,000	1,447,310	1,506,160	58,850	4%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	322,000	263,200	348,000	84,800	32%
Internal Allocations	22,500	5,270	-	(5,270)	-100%
Total Budgeted Expenses	**7,560,100**	**7,167,460**	**7,489,950**	**322,490**	
Net Budgeted Levy Requirements	**5,452,100**	**5,189,020**	**5,455,550**	**266,530**	**5%**

4. AREA RATE OPERATING BUDGETS - TRANSIT AND FERRY

4.1. Overview

The Amherstview Transit, Loyalist Link Transit and Amherst Island Ferry are provided by the Township in partnership with the City of Kingston, Stock Transportation, and the Ontario Ministry of Transportation (MTO), respectively.

In November 2024, the Township launched Loyalist Link, a transit pilot program to enhance transportation options for residents of additional communities in the Township, including Bath, Odessa, and the Amherst Island Ferry Terminal in Millhaven. All bus routes funded by the Township pass through WJ Henderson Community Centre, making it an important transit hub for Amherstview residents. The service also provides a vital public transportation link to workplaces in the Taylor-Kidd Industrial Park and the Loyalist East Business Park.

The Amherst Island Ferry is owned and primarily funded by the Ministry of Transportation (MTO) through a subsidy; however, the Township operates the ferry service under an agreement with MTO.

The Amherstview Transit is the extension of Kingston's Route 10 service and is primarily funded by fares and area-rated property taxes imposed in Amherstview. Transit service to Bath, Odessa, and employment lands is proposed to be primarily funded in 2026 by a combination of the Ontario Transit Investment Fund (OTIF), the Housing Accelerator Fund (HAF), and Gas Tax reserves.

As outlined later in this section, these services are self-sustaining through other revenue sources that are not included in the general rate tax levy.

4.2. Transit

Gross expenses budgeted to provide transit services total $1,559,350. This includes improvements to levels of service for which funding under the Ontario Transit Investment Initiative (OTIF) will be sought, including expanded service to the urbanized areas of Bath and Odessa on a more permanent basis and the transition of the Route 10 service to a 30-minute frequency. If the Township is not successful in accessing OTIF funding, impacts to the taxpayer in areas served by transit will be increased and implemented sooner than currently proposed.

For the twelfth consecutive year, no change to the area-rated property tax rate is proposed in 2026. This is largely in part due to proposed or secured funding such as OTIF, the Housing Accelerator Fund, and the use of Provincial Gas Tax funding and its Reserve Fund. Increases to the area rate will be required in 2027, as well as the phased-in expansion of the area assessed

to include all areas serviced by transit, such as the urban areas of Bath and Odessa and employment lands serviced.

The 2026 draft operating budget includes transit services to Bath, Odessa, the Amherst Island Ferry Terminal and employment lands. This service was previously approved by Council through a pilot program to connect these areas to Route 10 in Amherstview and to the Gardiner's Town Centre. With a successful application to OTIF, the Township will continue to provide fixed-route service between Odessa, Bath, Amherstview and Gardiners Town Centre until June 2026, after which the service will connect to Amherstview only. Effective July 2026, the Route 10 service frequency is proposed to increase from hourly to 30 minutes through this budget. Starting in 2027, the transit service to urban and employment areas outside of Amherstview is expected to transition from a fixed-route to an on-demand model, connecting local communities to the WJ Henderson transit hub.

The 2026 draft operating budget includes accessible transit service in Amherstview, Odessa, and Bath, as delineated in the service area associated with Route 10 and the Loyalist Link pilot program. The accessible transit service has historically been provided by the Kingston Area Taxi Commission (KATC); however, with the KATC's dissolution, oversight of accessible transit service is expected to change in 2026. A new service model for accessible transit is currently being discussed, and a report will be presented to Council before the end of 2025 once additional details on the new accessible transit service model for Township residents are available.

Route 10 & Loyalist Link Pilot Funded by (Normalized):

- ~36% Special Area Rate Taxes
- ~12% Fare Revenue
- ~21% Provincial Gas Tax
- ~30% Other Intergovernmental Grants

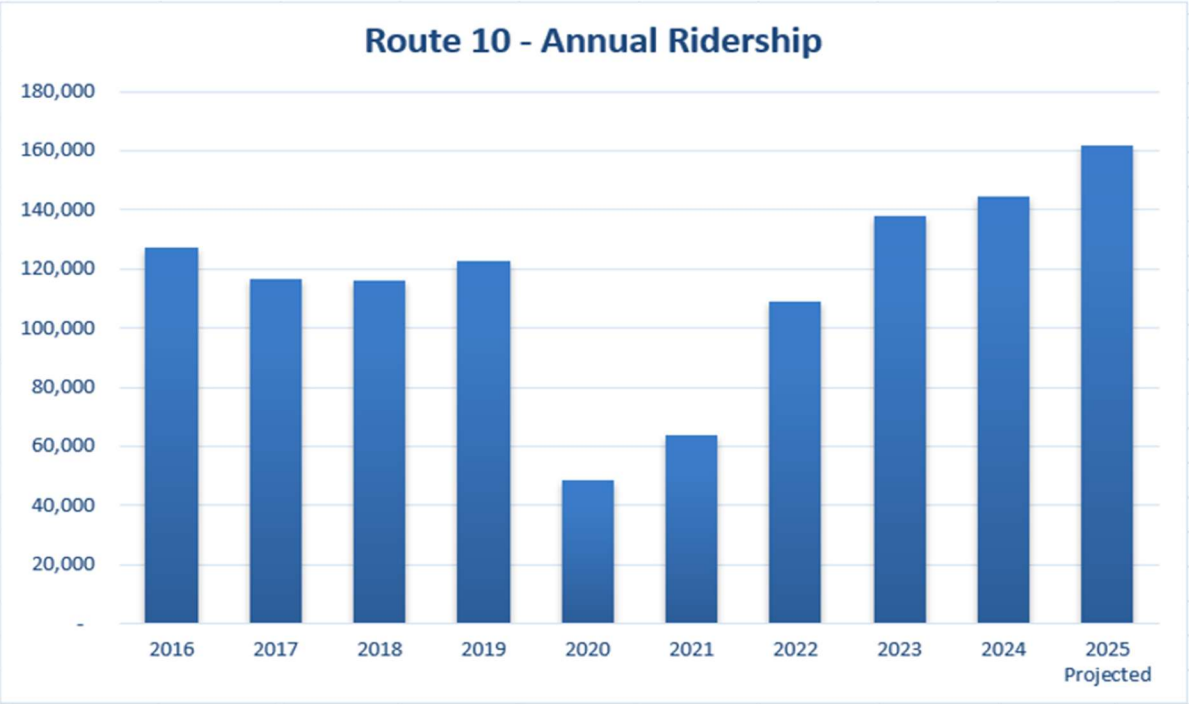


Figure 9: Route 10 Transit historical ridershipfrom 2016

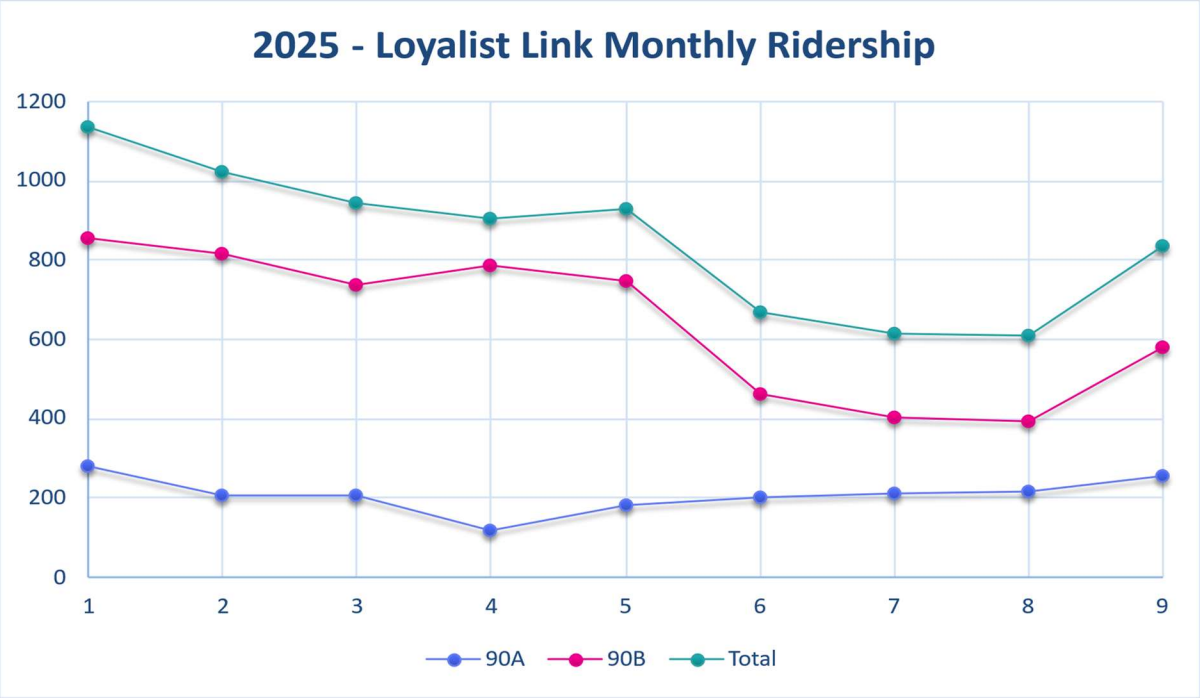


Figure 10 - Loyalist Link 2025 monthly ridership

Key Operating Revenue & Expenses

$466,077 Other provincial and federal funding	$332,473 Use of provincial gas tax funds	$567,750 Area rate tax revenues
$193,051 Fare Revenue	$80,000 Accessible transit funding	$911,930 Kingston Transit services contract

Key Operating Changes from 2025 Approved Budget

↑	$30,000	Accessible Transit (expense)
↑	$18,051	Passenger Fares & Cross-Boundary (revenue)
↑	$211,930	Kingston transit contract (expense)
↑	$3,330	Area Rate – (revenue)
↑	$32,760	Internal allocations (expense)

Table 36: CCS - Transit - Draft operating budget by category

CCS - Transit	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(75,000)	(100,000)	(83,246)	16,754	-17%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(862,100)	(1,300,880)	(1,476,105)	(175,225)	13%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(937,100)**	**(1,400,880)**	**(1,559,351)**	**(158,471)**	
Expenses					
Salaries, Wages & Benefits	105,600	113,240	115,520	2,280	2%
Debt Principle & Interest	-	-	-	-	0%
Insurance	400	400	500	100	25%
Utilities	-	-	-	-	0%
Contracted Services	679,895	1,230,000	1,350,810	120,810	10%
Supplies, Materials & Other	106,405	11,100	13,620	2,520	23%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	44,800	46,140	78,900	32,760	71%
Total Budgeted Expenses	**937,100**	**1,400,880**	**1,559,350**	**158,470**	
Net Budgeted Levy Requirements	**-**	**-**	**(1)**	**(1)**	**0%**

4.3. Amherst Island Ferry Service

The budget for operating the Amherst Island Ferry Service is projected to be $7 million. The draft budget for 2026 includes only $250,000 for fuel costs, as the Ministry of Transportation (MTO) is expected to cover the majority of the fuel expenses. Similar to 2025, 2026 will be a transitional period for the Ferry operation, as negotiations between MTO and Loyalist Township regarding a new agreement are ongoing. To establish fare rates that can sustain the Ferry Service, it is essential to have accurate operational data. A Fare Rate Study will be conducted once the new agreement is in place, using the collected data to help develop rates for a sustainable service. As a result, any additional operating expenses typically funded by passenger fares are proposed to be financed through debt in this budget. This debt may be financed internally, and the borrowed amount will accrue interest. The draft budget was submitted to MTO on October 31, 2025.

Amherst Island Ferry Service Funding

~90% *(formula)* Provincial Subsidy	~9% Passenger Fares	~0.2% Ferry Reserve/Debt

Key Operating Changes from 2025 Approved Budget

↑	$20,000	Passenger Fares (revenue)
↓	$1,625,000	Fuel (expense)
↑	$5,000	Insurance (expense)

Key Operating Revenue & Expenses

$445,000 Passenger Fares	$32,800 Insurance Expenses	$250,000 Fuel Expenses
$50,000 Ferry Rate Study	$30,000 Training Budget	$65,000 Contracted services

Table 37: CCS - Ferry - Draft operating budget by category

CCS - Ferry	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(425,000)	(425,000)	(445,000)	(20,000)	5%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(5,627,200)	(7,631,390)	(6,583,350)	1,048,040	-14%
From Reserves/Reserve Funds	(88,400)	-	-	-	0%
Total Budgeted Revenue	**(6,140,600)**	**(8,056,390)**	**(7,028,350)**	**1,028,040**	
Expenses					
Salaries, Wages & Benefits	3,852,200	4,163,910	4,301,930	138,020	3%
Debt Principle & Interest	-	-	-	-	0%
Insurance	38,500	27,800	62,800	35,000	126%
Utilities	-	-	-	-	0%
Contracted Services	473,000	850,000	668,000	(182,000)	-21%
Supplies, Materials & Other	1,561,100	2,792,000	1,789,020	(1,002,980)	-36%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	215,800	222,680	206,600	(16,080)	-7%
Total Budgeted Expenses	**6,140,600**	**8,056,390**	**7,028,350**	**(1,028,040)**	
Net Budgeted Levy Requirements	**-**	**-**	**-**	**-**	**0%**

5. UTILITIES OPERATING BUDGET

5.1. Overview

The Utilities division reports to the department of Economic Growth and Community Development Services and provides water and sewer services to approximately 5,260 properties within the Township's service areas of Fairfield/Loyalist East and Bath. With approximately 17.6 full-time equivalent staff, the Utilities division is responsible for the following core services:

- Ensuring the provision of safe municipal drinking water
- Municipal sewage collection and treatment
- Legislative compliance
- Internal and external customer service, including leak detection and water metering

The 2026 draft operating budget requirements for Utilities is $6.9 million and $5.8 million for water and sewer respectively. Excluding impost fee activity, the budget has increased by $755,770, which is 6.3% over 2025, with 73% of the increased amount going to reserves and capital projects.**Error! Reference source not found.**Table 38 on the following page outlines the 2026 draft operating budget by category and subcategory, respectively.

Significant Capital Infastructure as per the 2022 Asset Management Plan	
Water System	•~470 hydrants •~650 valves •~4,900 water meters •~81 km of water mains •2 treatment plants •5 distribution facilities
Sewer System	•~820 manholes •~71 km of sewer mains •2 treatment plants •8 collection facilities
Other	•1 utilities office/storage building •13 pick up trucks

Table 38: EGCDS - Utilities - Draft operating budget by category

EGCDS - Utilities	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(8,879,300)	(8,640,820)	(10,014,300)	(1,373,480)	16%
Licenses, Permits	(300)	(300)	(300)	-	0%
Rents	-	-	-	-	0%
Other Revenue	(3,489,200)	(3,330,310)	(2,712,600)	617,710	-19%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(12,368,800)**	**(11,971,430)**	**(12,727,200)**	**(755,770)**	
Expenses					
Salaries, Wages & Benefits	2,004,700	1,897,600	1,966,830	69,230	4%
Debt Principal & Interest	590,200	555,180	493,800	(61,380)	-11%
Insurance	134,200	138,100	150,200	12,100	9%
Utilities	1,176,300	1,129,900	1,090,600	(39,300)	-3%
Contracted Services	191,400	145,600	155,400	9,800	7%
Supplies, Materials & Other	1,701,900	1,684,630	1,678,800	(5,830)	0%
Capital	3,390,500	3,390,500	3,546,300	155,800	5%
Contribution to Reserves/Reserve Funds	2,293,700	2,122,100	2,669,470	547,370	26%
Internal Allocations	886,100	907,820	975,800	67,980	7%
Total Budgeted Expenses	**12,369,000**	**11,971,430**	**12,727,200**	**755,770**	
Net Budgeted Levy Requirements	**200**	**-**	**-**	**-**	**0%**

5.2. User Rates

Total projected ERUs for 2025	
Water	Sewer
6,833	6,160

The Township is required to submit a water financial plan every five years to retain its drinking license and provide water and sewer services to its ratepayers. This financial plan typically accompanies a water and sewer user rate study. This study was conducted in 2024 to review and project water and sewer rates required to ensure the systems remain sustainably funded over the long-term. The draft study report was presented to Committee of the Whole on October 22, 2024 and was brought to Council for final adoption on November 12, 2024.

The user rates recommended in the report have been used to present the 2026 draft operating budget.

Table 39: Township's Combined water and sewer rates from 2022 to 2026

	2022 Y3 of study	2023 Y4 of study	2024 Y5 of study	2025 New study	2026
Combined monthly fixed rate	$54.00	$52.50	$52.50	$53.96	$55.45
Combined consumption rate per m3 of water	$4.97	$5.05	$5.70	$6.05	$6.43
Water Only Monthly Fixed rate			$27.00	$27.95	$28.92
Sewer Only Monthly Fixed rate			$25.50	$26.01	$26.53
Water Only Consumption rate per m3 of water			$3.05	$3.23	$3.43
Sewer Only Consumption rate per m3 of water			$2.65	$2.82	$3.01

In 2019, Council approved a transition in the recovery of user rate revenue from a ratio of 60/40 (fixed/ consumption charges) to 40/60 by 2029. The 2024 rate study recommended to continue this transition. As a result, the fixed portion of the bill continues to increase at a slower rate (in %) than the variable charge over the planning period.

Since the user rates were harmonized in 2015, annual increases for both fixed and consumption rates were consistently 8% until 2019, meaning all user groups had an 8% increase on their bills. The above-noted change in 2020 rates yielded a shift between volume-based user groups. In addition to encouraging conservation, the transition provided for a more equitable rate structure, with a positive outcome for low users.

As shown in Figure 11 EGCDS - Utilities - Historical billing, the consumption-based billing structure expected large variances to occur for high users as compared to low and medium users. Based on historical data, approximately 65% of residential users fall within the low to medium volume user groups.

Including the operating contribution from Correctional Services Canada (CSC), Figure 12: EGCDS - Utilities - Draft budgeted revenue, illustrates that over 100% of the division’s expenses are funded by user rates.

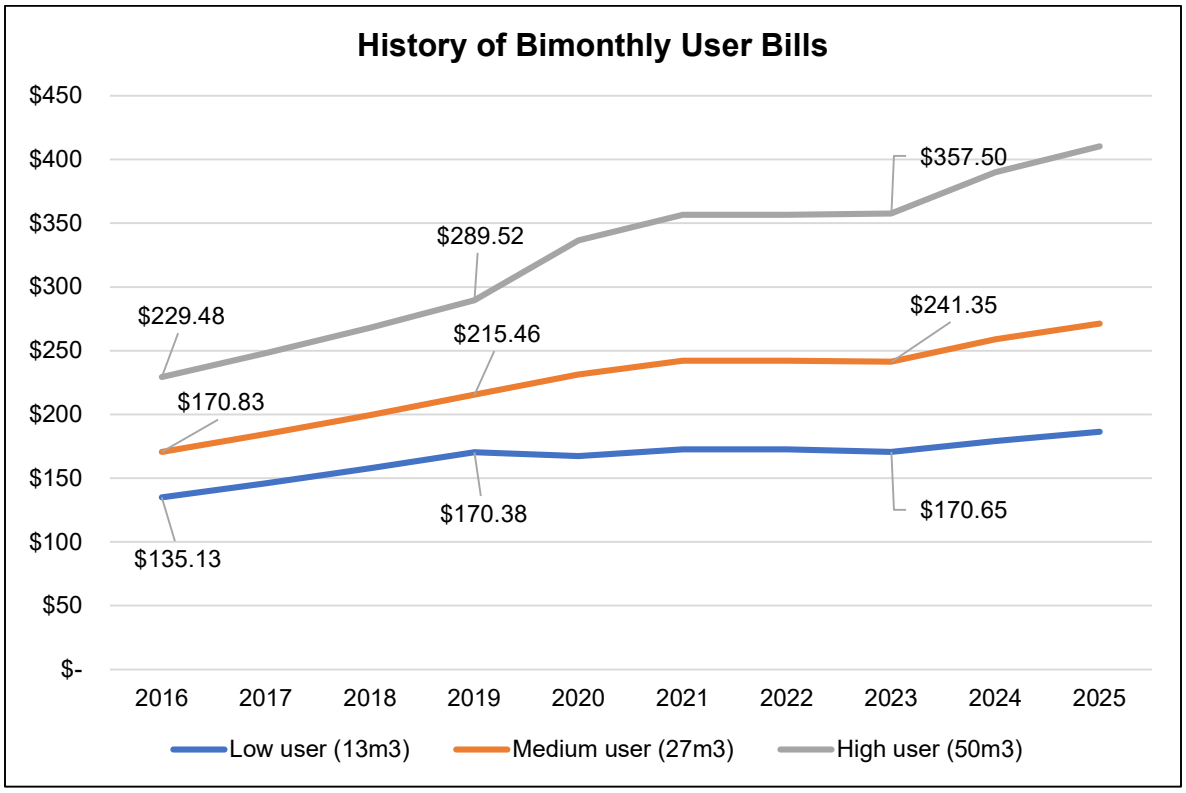


Figure 11 EGCDS - Utilities - Historical billing

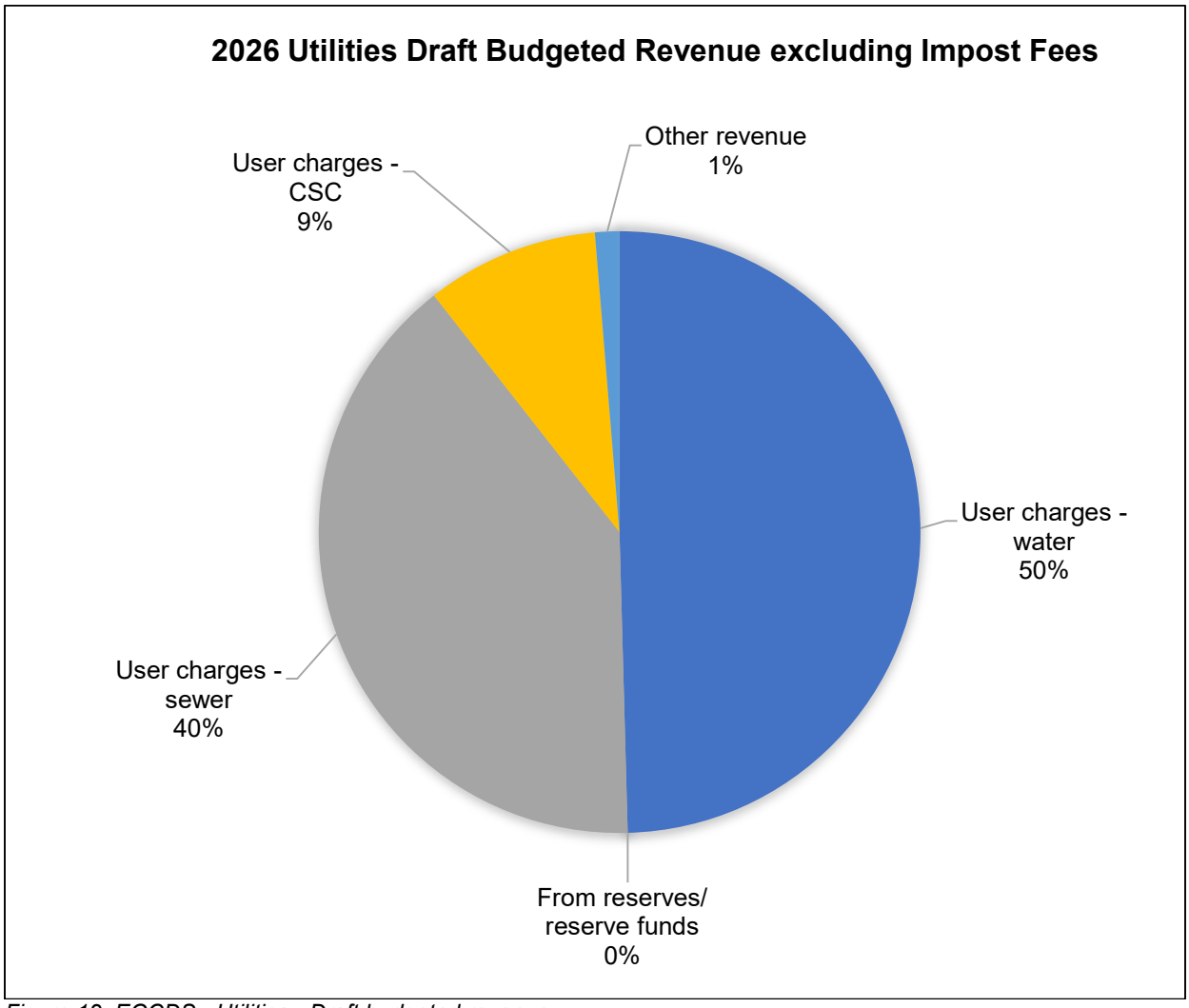


Figure 12: EGCDS - Utilities - Draft budgeted revenue

5.3. Expenses

As illustrated in Figure 13: EGCDS - Utilities Draft budgeted expenses, and as projected in the user rate study, the 2026 proposed spending includes a significant portion that contributes to the capital fund and associated capital reserve funds. As further detailed in Section 1, the Utilities division is continuing to close its infrastructure gap as depicted in the Township's 2022 Asset Management Plan.

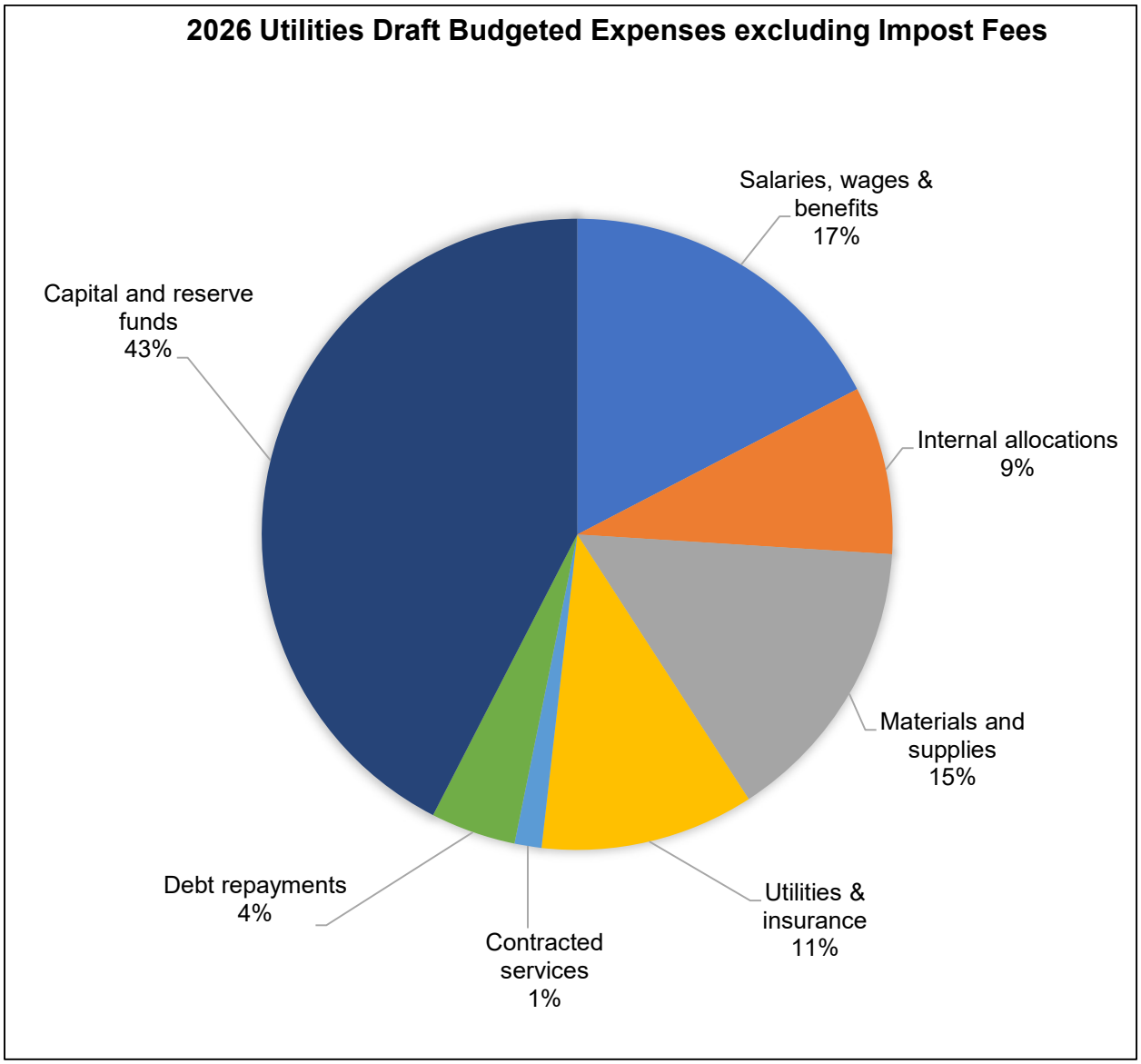


Figure 13: EGCDS - Utilities Draft budgeted expenses

Debt Repayment

Total debt repayments paid by water and sewer rates are budgeted based on existing debt held. As listed in Table 40: Utilities Debt, existing debt is projected at $2.5 million at the start of the budget year. New debt will be issued in 2026 for projects approved for debt financing in previous years. Based on the draft proposed budget, the Utilities division is not projecting any new debt issuances in 2026. Additional information regarding the Township's corporate-wide debt can be found in Section 2.3.

The 2026 draft utilities operating budget includes a total of $493,800 in debt repayments, of which $105,400 is attributable to interest. This includes the amounts outlined in Table 40 below as well as an allowance for new debt to be issued in 2026 for previously completed projects.

Table 40: Utilities Debt

Utilities Debt				
Lender	**Maturity (Renewal Date)**	**Interest Rate**	**Utilities 2026 Repayment**	**Balance Owing end of 2026 Utilities**
Toronto Dominion	March 2028	2.52%	$ 74,400	$ 92,007
Toronto Dominion	January 2030	2.81%	143,200	423,015
Toronto Dominion	March 2028	2.50%	-	-
Infrastructure Ontario	August 2030	4.35%	87,300	289,173
Infrastructure Ontario	December 2031	2.95%	3,700	16,761
Infrastructure Ontario	December 2036	3.24%	14,000	118,213
Infrastructure Ontario	December 2041	3.42%	57,700	672,440
Infrastructure Ontario	September 2037	3.28%	49,800	456,446
Infrastructure Ontario	September 2042	3.42%	38,400	469,225
Ontario Government	June 2035	Cost of borrow ing	-	-
Total			**$ 468,500**	**$ 2,537,280**

5.4. Budget Highlights

Strategic Alignment

Table 41: EGCDS - Utilities - Strategic initiatives

Strategic Initiatives for 2026	Approximate Budget Impact
Strategic Priority: Sustainable Infrastructure and Services	
Long Term SCADA Plan	$ 150,000 (capital)
Amherstview WWTP Clarifier Cover	$ 80,000 (capital)
Amherstview WWTP Water Reclamation System Refurbishment	$ 70,000 (capital)
Water Meter Replacement Program	$ 100,000 (capital)

Key Revenue & Operating Expenses

$340,400 Equipment/System Repairs & Maintenance	$290,000 WWTP Process Water Use	$360,000 Sludge Removal	$67,200 Revenue from Bulk Water Sales	$1,412,900 Revenue from Impost Fees
$23,000 Wetland/Lagoon Maintenance	$150,200 Insurance	$33,000 SCADA Support	$155,400 Contracted Services	$1,048,300 Revenue from CSC

Key Operating Changes from 2025 Approved Budget

↓	$ 50,000	Amherstview WWTP Water Charge (expense)
↑	$12,100	Insurance (water and sewer) (expense)
↓	$7,000	SCADA Contractor (water and sewer) (expense)
↑	$3,000	Wetland / Lagoon Invasive Plant Species Mitigation (expense)
↓	$61,400	Debt Principal and Interest (expense)
↑	$1,373,500	User rates projected revenue (water and sewer) (revenue)
↓	$617,700	Impost fees due to lower projected housing starts (revenue)

Table 42: Utilities - Draft operating budget by category - water

EGCDS - Utilities - Water	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(4,912,500)	(4,722,050)	(5,506,600)	(784,550)	17%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(2,027,200)	(1,843,210)	(1,435,100)	408,110	-22%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(6,939,700)**	**(6,565,260)**	**(6,941,700)**	**(376,440)**	
Expenses					
Salaries, Wages & Benefits	730,600	644,340	672,560	28,220	4%
Debt Principal & Interest	241,900	238,950	152,500	(86,450)	-36%
Insurance	24,500	25,700	30,500	4,800	19%
Utilities	356,000	357,200	358,500	1,300	0%
Contracted Services	87,000	51,700	79,700	28,000	54%
Supplies, Materials & Other	413,600	468,830	440,700	(28,130)	-6%
Capital	2,474,800	2,474,800	2,537,700	62,900	3%
Contribution to Reserves/Reserve Funds	1,400,200	1,223,000	1,556,640	333,640	27%
Internal Allocations	1,137,700	1,125,750	1,112,900	(12,850)	-1%
Total Budgeted Expenses	**6,866,300**	**6,610,270**	**6,941,700**	**331,430**	
Net Budgeted Levy Requirements	**(73,400)**	**45,010**	**-**	**(45,010)**	**-100%**

Table 43: Utilities - Draft operating budget by category - sewer

EGCDS - Utilities - Sewer	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(3,967,800)	(3,919,770)	(4,508,700)	(588,930)	15%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(1,456,200)	(1,479,700)	(1,278,400)	201,300	-14%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(5,424,000)**	**(5,399,470)**	**(5,787,100)**	**(387,630)**	
Expenses					
Salaries, Wages & Benefits	631,800	576,460	600,850	24,390	4%
Debt Principal & Interest	348,300	316,230	341,300	25,070	8%
Insurance	24,400	25,800	32,000	6,200	24%
Utilities	808,800	761,800	721,200	(40,600)	-5%
Contracted Services	85,500	62,500	56,700	(5,800)	-9%
Supplies, Materials & Other	979,200	1,001,100	973,100	(28,000)	-3%
Capital	915,700	915,700	1,008,600	92,900	10%
Contribution to Reserves/Reserve Funds	809,500	829,600	1,112,830	283,230	34%
Internal Allocations	896,000	931,870	940,520	8,650	1%
Total Budgeted Expenses	**5,499,200**	**5,421,060**	**5,787,100**	**366,040**	
Net Budgeted Levy Requirements	**75,200**	**21,590**	**-**	**(21,590)**	**-100%**

6. GENERAL RATE CAPITAL BUDGET

6.1. Overview

2026 Proposed General Rate Capital Budget

$10,030,663	NIL	$4.95 Million
Tax General Rate Capital Budget	New Debt Required	Withdrawals from Discretionary Reserve Funds

The draft general rate capital budget for 2026 totals $10,030,663. This is an increase of $572,663 from the 2025 capital budget. The following chart outlines the capital budget in terms of responsible department.

Table 44: Capital Projects

Managing Division	2026 Draft Capital Budget
Corporate Services	$ 226,000
Fleet	771,956
Emergency Services	1,681,050
Engineering & Environmental	5,154,167
Recreation & Facilities	302,490
Public Works	1,895,000
Total	**$ 10,030,663**

It is important to note that the proposed 2026 draft capital plan does include the requirement for any new general rate financed debt. Depending on the outcome of the Development Charge review taking place in 2026 there could be the requirement to issue some debt to finance some of the funding requirements from Development Charges. However, if this is the case these amounts will be funded form future Development Charges and not the General Tax base.

The proposed funding plan for the 2026 draft capital budget is summarized in the table below.

Table 45: General Rate Capital Funding Plan

General Rate Funding Plan	2026 Draft Funding Plan
General Capital Reserve Fund	$ 2,898,727
Fleet & Equipment Replacement Reserve Fund	1,956,956
Other Reserves	272,010
Canada Community Building Fund (CCBF)	587,635
Ontario Community Infrastructure Fund (OCIF)	1,389,335
Development Charges	2,597,000
Other Grants	329,000
Debt	-
Total	**$ 10,030,663**

Reserve Funds and Debt

As shown above, the General Capital Reserve fund is used in the amount of $2,898,727. This utilizes the majority of the $3,204,600 being transferred to the Capital Reserve Fund from the general tax rate. It is also important to note that the proposed use of the Fleet Reserve in the amount of $1,956,956 far exceeds the amount of $661,600 being transferred to the reserve from the general tax rate. The difference of $1,365,356 is being taken from the existing fleet reserve and will basically deplete the reserve by the end of 2026. This is an item that will have to be addressed in the long-term financial plan that will be presented to council later in 2026.

In 2025 and prior years, Council approved a $19.4 million capital funding gap that will require a future debt issuance. As noted above, the 2026 capital budget does not include any additional new debt to fund the proposed capital plan. Staff will be bringing forward to council information on securing this debt financing in early 2026.

Long Range Financial Planning

Staff are continuing to work on a Long-Range Financial Plan which will be the tool that Council and staff will use to determine what the municipality is spending its money on. Loyalist Township has built a ten-year capital plan for both the general rate and utilities. These capital plans are based on asset renewal as discussed below; however, the Long-Range Financial Plan incorporates more than the Township's assets and looks at a long-range picture of all spending for the Township including proposed assets to be built based on studies and master plans that have been undertaken or will be undertaken.

The Asset Management Plan (AMP) included a finding that the Township's general rate contributes approximately half of its annual required investment for future capital replacement of infrastructure assets, yielding an annual infrastructure funding deficit. The AMP includes a simplified financial strategy to increase tax revenues for the purpose of phasing in full funding to the asset categories to close this deficit over the next 20 years. This plan continues to refine our financial and non-financial asset strategies as they work through the improvements/ recommendations identified in the above-noted AMP.

A 10-year inflated capital plan is included in Appendix F – 10-Year Capital Plan. This plan incorporates Council's previous commitment to funding increases over time as part of the Asset Management Plan. In addition, this plan will be revised over the next year as the Township also undertakes an update to our Development Charge background study. This update will provide a key funding source for the Township's future growth-related projects. When combined with the existing funding from our Asset Management Plan this will help revise and form a solid financing plan for our future. Once completed in 2026 both the Development Charge background study and the updated long-range financial plan will be presented to Council.

The proposed 2026 capital budget includes several rural road rehabilitations and a variety of other asset interventions. Timing of capital projects is based on the factors such as:

- Risk (consequence/probability of failure) analysis;
- Condition assessments;
- Legislative requirements;
- Health and safety;
- Plans approved by Council such as the Strategic Plan, Infrastructure Master Plan, Climate Action Plan and relevant operational master planning documents;
- Council resolutions;
- Level of service and efficiency considerations;
- Funding programs;
- Staff work plans/balance between operating and capital and maintenance cost savings;
- Unforeseen capital works (e.g., emergency replacements); and
- Growth.

These factors are used to prioritize capital projects in accordance with Appendix E – Prioritisation of Capital Projects Policy. It is important to note that while Council recently approved an updated Prioritisation of Capital Projects Policy this new policy will take effect for the 2027 capital budget as the 2026 capital plan had already been finalized prior to Council's approval of the new policy.

2026 Capital Budget Adjustments made to Draft Budget

The following is a list of projects that staff have delayed or are seeking non-tax rate funding to avoid any additional debt issuance.

2026 Budget adjustments made as part of this proposed capital budget	
$30,000	**Millcreek Park Gazebo** • Staff have reviewed the gazebo determining the structure requires a repaint for aesthetics reasons and to extend the life of the asset. However, as there is no immediate health and safety concerns are recommending delaying the project one additional year due to financial constraints and exploring potential partnerships with community to help reduce the cost of the project. Project to be reconsidered during 2027 budget development.

2026 Budget adjustments made as part of this proposed capital budget

$15,000	**Event Trailer** • This project was deferred from the budget due to financial constraints and staff will continue to use personal vehicles to move around equipment and furniture for Township events.
$15,000	**Manitou Office Plotter** • The existing full-size plotter at the Manitou Office is scheduled for lifecycle replacement, however, is currently still operational. This project will be delayed one year due to financial constraints.
$2,500,000	**Oxford, Cambridge, & Clairton Roadway Rehabilitation** • This project has been delayed to 2027 to help reduce the overall impact on the general tax rate.
$366,900	**Light Duty Fleet Replacements** • Deferred the replacement of 5 pick-up trucks to 2027 or beyond.
$489,250	**Wheel Loader Replacement** • Deferred the replacement of the 1992 Caterpillar wheel loader to 2027 or beyond. Needs assessment to be performed in 2026 (internal)
$52,809	**Leisure Activity Centre Equipment** • This budget has been deferred this year and will be reconsidered during the 2027 budget development timeline.

WJ Henderson Community Centre Renewal Project

The WJ Henderson Recreation Centre renewal project is an exciting initiative which will create a place for residents to come together as a community. This first phase of the project will involve the expansion and renovation of the W.J. Henderson Community Centre and will allow for expanded recreation programming.

Infrastructure Canada announced in the fall of 2022 that Loyalist Township was successful in its application to the Green and Inclusive Community Building Fund, which will provide up to $16.5 million in funding towards the project. In addition, staff have applied for and been awarded grants from the Enabling Accessibility Fund ($86,000), Renewable Energy Benefit Fund ($669,900), RBC's Community Infrastructure Fund ($125,000), Community Building Retrofit Fund ($2,500,000) and the Community Sport and Recreation Fund ($9,174,292). The City of Kingston through a partnership agreement has agreed to contribute up to $6,550,000 to support the aquatic centre portion of the project.

Council approved the validation report for the project which established target costs and timelines for the project on November 9, 2023 (Staff Report 2526). This report was presented alongside a business and funding plan which outlined the projected costs and revenues

associated with building and operating the facility. Budget for the design and construction phases of the project have also been pre-approved with the validation report. No new capital budget is included in the 2026 budget for this project. The 2026 draft operating budget includes new positions and operating costs associated with the new facility.

To date, work has been completed on the following:

- Renovations of the existing changerooms including a new large Junior 'C' dedicated dressing room for the Amherstview Jets
- Removal of the former pool changerooms to create a large and expanded "Social Heart" public gathering area including multi-purpose room, new concession, new arena accessible viewing platform
- Improvements to the exterior including a new stormwater management facility to bring the site in line with current regulations
- New Aquatic building structure completed
- Partial concrete pours of the new pool basins
- Partial completion of the new aquatic changerooms by infilling the former pool basin and constructing new masonry wall and finishes on top of the infill
- Complete replacement of the refrigeration equipment, pad, boards, and glass of the arena
- Opening of the legacy space to the public, through partnership with the Gord Downie and Chanie Wenjack Fund

In 2026, completion of the following work is expected:

- Completion of construction and the commissioning of the new aquatic facility
- Completion of the energy efficiency upgrades including new mechanical equipment including heat pumps to meet greenhouse gas emissions target reductions.

It is anticipated that the project will open to the public in Q3 of 2026.

Details on the project, validation report and business plan are available on the Loyalist website at wjrenewal.ca. Staff intend to present an update to the Business Case to Council in 2026 based on additional information gained.

Capital Projects Detail

The 2026 proposed general rate capital projects are listed by managing division below and include an estimated carry-forward amount of capital projects approved in 2025 or before. Appendix C – 2026 Capital Projects Detail provides detailed project descriptions that are referenced below.

Staff will be bringing a report to Council in early 2026 that will list all capital projects that are carried forward from previous years. The status of the project as well as the anticipated funding will be reported to Council with 2025 year-end financial updates.

6.2. Corporate Services

Information Technology

Table 46: Corporate Services - IT - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Computer Annual Replacement	50,000	-
Security Cameras	20,000	-
Mobile Devices	20,000	-
Annual IT Network Expenses	25,000	-
Printers	16,000	-
Council Devices	20,000	-
Council Chambers Video & Audio Equipment Upgrade	75,000	-
Total	**226,000**	-

Key Projects in the 2026 Draft Capital Budget	
$106,000	Annual printer, mobile device, and computer replacements, as well as new Council devices following the 2026 election. These are all lifecycle replacements.
$75,000	This capital project proposes the replacement of the existing microphones and proposes upgrades to software in Council Chambers to support enhanced hybrid meeting capabilities. The existing microphones are outdated, increasingly unreliable, and lack compatibility with modern conferencing platforms and accessibility standards. The conferencing system is also limited to one video stream. The scope of work includes the replacement of microphones, charging stations, conferencing system, and the addition of one accessible unit. It also includes the addition of software to allow multiple video feeds to be displayed in one location. The cost also includes installation. These upgrades will improve public access to council proceedings, consider accessibility needs, improve sound quality and reduce technical disruptions at meetings. The upgrades will also allow Council Chambers to be used more often for internal and external meetings.

6.3. Emergency Services

Table 47: Emergency Services - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Annual Equipment	30,000	-
Annual Fleet Vehicles & Equipment	1,185,000	-
Annual Bunker Gear Replacement	35,000	-
Cancer Prevention Project	64,000	-
Fire Training Centre Repairs	65,000	-
Recruitment - Gear, Instructors, Medical	195,200	-
Odessa Station Garage Door Opener Replacement	21,850	-
Radio Replacement Program	85,000	-
Total	**1,681,050**	**-**

Key Projects in the 2026 Draft Capital Budget	
$80,000	Administration Vehicle (New ½ Ton Vehicle)
$110,000	Wildland Truck (New ¾ Ton Vehicle)
$850,000	Tanker for Amherst Island
$145,000	Tanker Refurb for Odessa
$85,000	Portable and Mobile Radio Replacement Program
$195,200	2026 Paid On-Call Firefighter Recruitment Program

6.4. Economic Growth and Community Development Services

Engineering and Environment

The Engineering and Environment Division manages capital projects on behalf of other divisions across the Township. These projects span different service areas and are often tied back to guiding documents adopted by Council. An example of this is the Building Mechanical Replacement Program which is listed below in the Asset Management Programs & Projects section but could also be included in the ResiLienT Climate Action Plan.

Table 48: EGCDS – Engineering and Environment draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Amherst Drive Urbanization	100,000	-
HP Water Pipe on Tower Road	-	50,000
Upgrade Purdy PRV	-	50,000
Main St & Windermere Blvd, Bath Intersection	2,990,000	1,670,000
Utilities Office & Storage	-	1,200,000
Neilson Store Roof / Veranda	250,000	-
Lakeview PS - Pump 3 Upsizing & Electrical	-	1,530,000
Odessa Main St Reconstruction	640,000	1,810,000
Bath WWTP Water Reclamation System	-	405,000
Building Mechanical Replacement Program	30,000	-
Roof Replacement Program	232,500	30,000
Parking Lot & Pathway Program	200,000	-
BCA Structural Investigations & Repairs	50,000	-
Bath WPCP Generator	-	600,000
Outdoor Splash Park - 2028	50,000	-
Cornell, Huff, Littlefield, Westran	58,333	116,667
Havergal, Asbury, Rothwell	58,333	116,667
Sanitary Sewer Upsizing - Fields of Loyalist	-	100,000
Development Charges Study	50,000	-
Sanitary Wet Weather Model	-	150,000
Willie Pratt Rehabilitation	300,000	-
Community Garden Development	15,000	-
Church St Sidewalk Extension	130,000	-

Bath WTP Disinfection Expansion	-	700,000
Bath WWTP Repair of Plant Effluent Pipe	-	600,000
Amherstview WWTP Odour Study	-	60,000
Bath WTP Citric Acid System	-	50,000
Total	**5,154,167**	**9,238,334**

Key Projects in the 2026 Draft Capital Budget

Asset Management Programs & Projects

As per the Loyalist Township Strategic Plan (2024-2027), the Strategic Objective of Sustainable Infrastructure and Services identifies the implementation of the Asset Management Plan as a key objective of the Township. In accordance with this objective staff are proposing the following annual programs and projects aimed at maintaining existing levels of service:

$30,000	Building Mechanical Replacement Program
$262,500	Roof Replacement Program
$200,000	Parking Lot and Pathway Program
$50,000	Building Condition Assessment (BCA) Structural Investigations & Repairs
$600,000	Bath WPCP Generator Replacement
$250,000	Neilson Store Roof / Verenda
$600,000	BWWTP Repair of Plant Effluent Pipe

Major Urban Road Reconstruction

Typically, the Township budgets for construction of one major urban road reconstruction project per year. This year the Sir John Johnson Dr and Pruyn Cres project includes buried services (water, sanitary, stormwater) as necessary, reducing the asphalt width on Sir John Johnson to promote traffic calming, and the introduction of a multi-use pathway in accordance with the Infrastructure Master Plan.

$2,450,000	Odessa Main St Reconstruction (Durham St to Mill St)
$4,660,000	Bath Main St and Windermere Intersection

Key Projects in the 2026 Draft Capital Budget

ResiLienT Climate Action Plan

As per the Loyalist Township Strategic Plan (2024-2027), the Guiding Principle identifies Environmental Sustainability as a key lens for decision making. In accordance with this principle and in line with the Loyalist Township ResiLienT Climate Action Plan, staff are proposing the following projects:

$405,000	Bath WWTP Water Reclamation System

Key Projects in the 2026 Draft Capital Budget

$15,000	Community Garden Development

Infrastructure Master Plan

Following adoption of the Infrastructure Master Plan by Council in June 2024, staff are recommending commencement of a number of initiatives, both growth and remedial in nature, in 2026 including:

$1,560,000	Lakeview PS - Pump 3 Upsizing and Electrical
$150,000	Sanitary Sewer Wet Weather Model
$750,000	Bath WTP Disinfection Expansion
$60,000	AWWTP - Odour Study

6.5. Community and Customer Services

Recreation, Parks and Facilities

Table 49: CCS – Recreation, Parks and Facilities - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Annual Fibar Replacement	10,000	-
Tree Asset Management Program	100,000	-
Municipal Office Awning & Cubicles	20,480	-
Fairfield Park Playground Replacement	172,010	-
Total	**302,490**	**-**

Key Projects in the 2026 Draft Capital Budget	
$10,000	Fibar Upgrades (annual program)
$100,000	Tree Asset Management Program
$172,010	Fairfield Park Playground Replacement
$20,480	Municipal Office Awning & Cubicles (Odessa)

Public Works & Corporate Fleet

Table 50: CCS - Public Works - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Park & Manitou Cres Surface Asphalt	40,000	-
Storm Ponds Clean Out/Dredging	50,000	-
Intersection Studies	10,000	-
Annual Culvert Replacements	100,000	-
HCB Lifecycle	900,000	-
Violet Road Bridge Area North to Sharpe Rd	75,000	-
County Rd 6 Garage Wash pad	200,000	-
Violet Landfill Fuel Tank	30,000	-
Violet Landfill Fence Replacement	60,000	-
Rural Road Repairs & Improvements	430,000	-
Total	**1,895,000**	**-**

Key Projects in the 2026 Draft Capital Budget	
$430,000	Rural Gravel Road Repairs & Improvements
$900,000	HCB Lifecycle – Rehabilitation of existing asphalt roadways, Micro Surfacing
$850,000	OSIM Bridge Lifecycle Program
$200,000	County Road 6 Garage wash pad
$75,000	Engineering & Design of Violet Road

Fleet

Table 51: Fleet - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Annual Heavy Duty Fleet - Corporate	505,000	-
Annual Light Duty Fleet - Corporate	70,000	-
Annual Light Duty Fleet – Utilities	-	70,000
Annual Equipment - Corporate	196,956	-
Total	**771,956**	**70,000**

Key Projects in the 2026 Draft Capital Budget

$505,000	Replacement of 2011 International Tandem Truck w/ dump box, material spreader/sander, front plow, side wing (T3111)
$196,956	Equipment Replacement • Culvert Steamer - $25,000 • Front and Rear Flail Mowers - $125,000 • 2004 John Deere Riding Mower - $37,500 • Ball Park Groomer - $9,456

7. UTILITIES CAPITAL BUDGET

7.1. Overview

2026 Proposed Utilities Capital Budget		
$9,905,534	NIL	$9.02 Million
Combined Capital Budget	New Debt Required	Withdrawals from Discretionary Reserve Funds

The proposed Utilities capital budget for 2026 totals $9,905,534. It is important to note that a Water and Sewer User Rates study was undertaken in 2024, and updated contributions are required from operations to support the Utilities capital program. These additional transfers to capital have been budgeted for in the operations section of the budget.

The 2024 study did not include an update of the impost fee requirements to offset projects that are triggered by growth. An update to the impost fee portion of the 2019 study is underway and planned for completion in 2026 and will feed into the long-range financial plan.

Appendix C – 2026 Capital Projects Detail provides detailed project descriptions that are referenced below. The projects in which 2026 funding is requested are sorted from highest to lowest priority in accordance with Appendix E – Prioritisation of Capital Projects Policy and on factors including but not limited to:

- Risk/likelihood of failure analysis
- Condition assessments
- Prioritisation of projects
- Strategic Plan
- Infrastructure Master Plan
- Council Resolutions
- Staff work plans/balance between operating and capital
- Unforeseen capital works (e.g., emergency replacements)
- Growth

On October 22, 2024, staff took a report to Council providing a general overview on this policy and received direction to update this policy prior to the 2026 budget deliberations.

Staff will be bringing a report to Council in March that will list all capital projects that are carried forward from previous years. The status of the project as well as the anticipated funding will be reported to Council with 2025 year-end financial updates. It is anticipated this will come in co-ordination with the long-range financial plan update.

Table 52: EGCDS - Utilities - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
Annual Light Duty Fleet – Utilities	-	70,000
Long-Term SCADA Plan	-	150,000
SCADA Computer Hardware Upgrades	-	60,000
Taylor Kidd SPS Pump Rebuilds	-	20,000
Hydrant Replacements	-	20,200
Meter Replacements	-	100,000
Amherstview WWTP Clarifier Cover	-	80,000
Maintenance Truck Caps	-	30,000
Amherstview WWTP Water Reclamation System Refurbishments	-	70,000
Bath WWTP Samplers Replacement	-	22,000
Amherstview WWTP Aeration Diffuser Replacements	-	25,000
Drinking Water System Auto Flusher Installation	-	20,000
Total	**-**	**667,200**

Table 53: Engineering & Environmental - Utilities - Draft capital budget

Project Name	2026 General Rate Proposed Budget	2026 Utilities Proposed Budget
HP Water Pipe on Tower Road	-	50,000
Upgrade Purdy PRV	-	50,000
Main St & Windermere Blvd, Bath Intersection	2,990,000	1,670,000
Utilities Office & Storage	-	1,200,000
Lakeview PS - Pump 3 Upsizing & Electrical	-	1,530,000
Odessa Main St Reconstruction	640,000	1,810,000
Bath WWTP Water Reclamation System	-	405,000
Roof Replacement Program	232,500	30,000
Bath WPCP Generator	-	600,000
Cornell, Huff, Littlefield, Westran	58,333	116,667
Havergal, Asbury, Rothwell	58,333	116,667
Sanitary Sewer Upsizing - Fields of Loyalist	-	100,000
Sanitary Wet Weather Model	-	150,000
Bath WTP Disinfection Expansion	-	700,000
Bath WWTP Repair of Plant Effluent Pipe	-	600,000
Amherstview WWTP Odour Study	-	60,000
Bath WTP Citric Acid System	-	50,000
Total	**3,979,166**	**9,238,334**

Table 54: EGCDS - Utilities - Draft capital funding plan

2026 Utilities Capital Budget Financing Plan	**Water**	**Sewer**	**Total**
Capital Reserve	2,537,700	1,002,787	3,540,487
Impost Fees - Growth	1,230,000	2,165,000	3,395,000
Impost Fees - Club	139,167	1,882,300	2,021,467
Fleet Reserve Fund	35,000	35,000	70,000
Third Party Agreements	-	878,580	878,580
Debt	-	-	-
Total	**3,941,867**	**5,963,667**	**9,905,534**

Key Projects in the 2026 Draft Capital Budget	
$150,000	Long Term SCADA Plan upgrades continued from 2025
$80,000	Amherstview WWTP Clarifier Cover
$70,000	Amherstview WWTP Water Reclamation System Refurbishments
$405,000	Bath WWTP Water Reclamation System (Engineering)
$100,000	Water Meter Replacement Program

Reserve Funds and Debt

Included in the proposed capital budget are discretionary reserve fund withdrawals totaling $9.02 million. This includes the use of impost club reserve funds. As planned in the 2024 impost and user rate study, the use of the club fee reserve funds acts as a stabilizing tool from year to year by alleviating large spikes in utilities capital replacement. Appendix D – Reserve and Reserve Fund Balances provide a projection of the reserves and reserve funds.

As noted in Section 5, debt issuances are not planned in the utilities service area for 2026 spending. Work completed through the Infrastructure Master Plan does not anticipate water and sewer treatment plant expansion within the next 10 years, and as such, it is likely that the impost growth reserve funds will not require debt to cover cashflow deficiencies. This has been confirmed through the Water and Sewer User Rates study that was completed in 2024. The costs to service any future utilities debt would be funded by user rates or impost fees, however, this will still impact the Township's Annual Repayment Limit (ARL), which is projected in Appendix F – 10-Year Capital Plan.

Capital Planning

Like the general rate, the Asset Management Plan concluded that the Township's Utilities division is contributing approximately half of its annual required investment for future capital replacement of infrastructure, yielding an annual infrastructure deficit. The plan includes a simplified financial strategy to close this deficit over the next 20 years, including the use of reserve funds that are more established than the general rate. Staff will continue to refine its financial and non-financial asset strategies as they work through the improvements / recommendations identified in the above-noted AMP.

A 10-year inflated capital plan is included in Appendix F – 10-Year Capital Plan. Based on funding assumptions, there are funding gaps in some years after the use of reserve funds, however, it is important to note that these reserve fund withdrawals are subjective and are used at Council's discretion.

8. APPENDIX A – NEW STAFF PROPOSALS

New Staff Proposals

Position	Estimated total cost for 2026	Description of duties	Link to strategic plan	Customer service improvement by adding position	Potential future cost savings by adding this position	Risk management mitigation by adding this position	Comments
Corporate Administrative Support Summer Student	$ 12,643	Provide administrative support to various departments across the Township.	Aligns with the Priority to "ensure business continuity, reliability, resiliency" under the "Organizational Effectiveness" Strategic Objective	Vacation backfill for customer service facing positions such as the Customer Service Associate, Operations Clerks & Administrative Assistants which would provide continuous customer service	reduce potential overtime and pulling staff from their core jobs to provide assistance	Redeploy this resource to departments across the Township to cover vacation of admin support/customer service positions and provide additional support to special projects/additional workload	
Heritage, Culture & Tourism Summer Student	$ 12,853	Support the planning, coordination, and implementation of summer activities and events at the Fairfield Gutzeit House and Legacy Space, ensuring programs are engaging, well organized, and inclusive. Provide assistance to visitors, maintain safe and welcoming spaces, and offer operational support at the Babcock Mill during peak hours and events. Collaborate with Division staff to deliver high quality experiences across all sites and help promote community engagement in Township heritage and cultural programming.	Adding one summer student within the HCT Division will help staff deliver activities and events at the Fairfield Gutzeit House and the Legacy Space, during the summer months, creating engaging and inclusive experiences that strengthen community connection and wellbeing. This additional capacity is essential to supporting the summer activations planned for 2026, as activating these spaces is a new responsibility within the Division's portfolio. The position will also help ensure that the level of service provided to residents and visitors is maintained in a sustainable way, allowing Township resources to effectively support ongoing community and cultural growth.	This position will enhance customer service by supporting the planning and facilitation of activations at the Fairfield Gutzeit House and Legacy Space. As these sites are new to the Division's portfolio for 2025, additional staffing is essential to ensure programs are well-organized, engaging, and inclusive. The student will also support operations at the Babcock Mill, providing coverage during peak hours and events to maintain consistent, high-quality service and ensure appropriate staffing resources and supports are in place.	n/a	The addition of one summer staff member will provide the necessary capacity to implement activities, support visitors, and maintain safe and well-organized spaces at the newly operational Fairfield Gutzeit House and Legacy Space. Current Division staff do not have the capacity to activate these sites without this additional support, and with residents eagerly anticipating programming, the position is essential to meeting community expectations. The student will also support operations at the Babcock Mill, assisting with coverage during peak hours and events, a need following the successes of the 2025 summer season operations.	This position is being proposed as a reoccurring summer position. Staff will continue to seek student grant funding each year to support expenses. Without this new position, activations at the Fairfield Gutzeit House and Legacy Space will be limited and staffing resources at the Babcock Mill will continue to be strained.
Realign Executive Research Assistant to CCS Director & CAO to the Executive Assistant to CAO, Council & HR and hire a PT Admin Assistant to support the Director of CCS	$ 55,000	Provide confidential administrative & executive support to CAO/Council/HR & where required other Department Head team members	Organizational Effectiveness - this position is currently shared with CCS Director and the organization has evolved and this effectively aligns duties to support administrative workload of CAO,Council & HR	Dedicated admin support to provide effective customer service for the CAO, Council & HR			
Parks Summer Student	$ 15,330	Assist with maintenance of municipal parks and green spaces. Support events and community programs via municipal park oversight. Perform landscaping tasks and ensure safety compliance at sites.	Aligns with the goal of enhancing the level of service provided in a sustainable way Aligns with strategic objectives for fostering strong communities	Improved responsiveness to community needs during peak summer months. Enhanced visitor experience through well-maintained park facilities.	Reduces overtime costs by alleviating the workload of permanent staff. Prevents costly repairs by timely maintenance and oversight.	Decreases risk of accidents with additional monitoring of safety compliance. Supports risk management by addressing maintenance issues promptly.	One-time addition with a review in the 2027 budget for a reoccurring position.
Other staffing changes identified in closed session	$ 66,589						
Full-Time Lifeguards (2)	$ 87,651	Included in the previously approved validation report for the WJ Henderson Renewal project					Mid-Year start date

9. APPENDIX B – OPERATING BUDGETS BY DIVISION

Operating	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,346,300)	(1,251,480)	(1,384,290)	(132,810)	11%
Licenses, Permits	(1,225,200)	(1,192,400)	(1,207,650)	(15,250)	1%
Taxation Revenue	(22,257,580)	(23,959,330)	(23,983,000)	(23,670)	0%
Rents	(427,400)	(442,500)	(469,550)	(27,050)	6%
Other Revenue	(3,391,900)	(3,569,160)	(3,832,240)	(263,080)	7%
From Reserves/Reserve Funds	(2,188,300)	(1,298,220)	(3,741,520)	(2,443,300)	188%
Total Budgeted Revenue	**(30,836,680)**	**(31,713,090)**	**(34,618,250)**	**(2,905,160)**	
Expenses					
Salaries, Wages & Benefits	13,944,000	14,877,490	16,684,370	1,806,880	12%
Debt Principal & Interest	597,800	589,050	1,907,000	1,317,950	224%
Insurance	985,800	1,011,000	1,056,600	45,600	5%
Utilities	718,700	977,900	914,560	(63,340)	-6%
Contracted Services	5,044,700	4,986,730	5,426,300	439,570	9%
Supplies, Materials & Other	5,418,680	4,959,150	5,922,040	962,890	19%
Capital	2,763,000	2,845,890	3,204,600	358,710	13%
Contribution to Reserves/Reserve Funds	2,510,700	2,642,500	2,236,340	(406,160)	-15%
Internal Allocations	(1,146,700)	(1,176,620)	(1,261,300)	(84,680)	7%
Total Budgeted Expenses	**30,836,680**	**31,713,090**	**36,090,510**	**4,377,420**	
Net Budgeted Levy Requirements	**-**	**-**	**1,472,260**	**1,472,260**	

Non-Departmental	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(1,465,800)	(1,574,730)	(1,698,200)	(123,470)	8%
From Reserves/Reserve Funds	(1,354,200)	(954,200)	(2,139,200)	(1,185,000)	124%
Total Budgeted Revenue	**(2,820,000)**	**(2,528,930)**	**(3,837,400)**	**(1,308,470)**	
Expenses					
Salaries, Wages & Benefits	-	-	-	-	0%
Debt Principal & Interest	597,800	589,050	1,907,000	1,317,950	224%
Insurance	107,000	100,000	133,800	33,800	34%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	723,700	586,950	432,000	(154,950)	-26%
Capital	2,763,000	2,845,890	3,204,600	358,710	13%
Contribution to Reserves/Reserve Funds	1,524,000	1,524,000	1,375,600	(148,400)	-10%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**5,715,500**	**5,645,890**	**7,053,000**	**1,407,110**	
Net Budgeted Levy Requirements	**2,895,500**	**3,116,960**	**3,215,600**	**98,640**	3.16%

External Agencies	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Conservation Authorities					
Cataraqui Region Conservation Authority	241,500	262,400	328,400	66,000	25%
Quinte Conservation Authority Levy	8,600	9,300	9,500	200	2%
Total Conservation Authorities	**250,100**	**271,700**	**337,900**	**66,200**	
Police Services					
Provincial Subsidy	(20,000)	(20,000)	(20,000)	-	0%
Contribution to Reserves	-	208,200	-	(208,200)	-100%
OPP Contract	2,403,200	2,502,120	2,627,300	125,180	5%
Total Police Services	**2,383,200**	**2,690,320**	**2,607,300**	**-83,020**	**-3%**

Finance	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(59,000)	(63,700)	(63,900)	(200)	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(59,000)**	**(63,700)**	**(63,900)**	**(200)**	
Expenses					
Salaries, Wages & Benefits	663,700	700,470	733,200	32,730	5%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	5,200	5,800	1,000	(4,800)	-83%
Supplies, Materials & Other	70,900	95,500	122,600	27,100	28%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(178,300)	(183,650)	(233,600)	(49,950)	27%
Total Budgeted Expenses	**561,500**	**618,120**	**623,200**	**5,080**	
Net Budgeted Levy Requirements	**502,500**	**554,420**	**559,300**	**4,880**	**1%**

HR	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(135,000)	-	(93,120)	(93,120)	0%
Total Budgeted Revenue	**(135,000)**	**-**	**(93,120)**	**(93,120)**	
Expenses					
Salaries, Wages & Benefits	752,143	770,494	916,180	145,686	19%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	65,000	10,000	5,000	(5,000)	-50%
Supplies, Materials & Other	143,500	151,900	173,650	21,750	14%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(168,900)	(173,970)	(274,500)	(100,530)	58%
Total Budgeted Expenses	**791,743**	**758,424**	**820,330**	**61,906**	
Net Budgeted Levy Requirements	**656,743**	**758,424**	**727,210**	**(31,214)**	**-4%**

CSSI	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(15,300)	(15,940)	(17,390)	(1,450)	9%
Licenses, Permits	(11,800)	(15,600)	(27,100)	(11,500)	74%
Rents	(2,700)	(1,200)	(1,200)	-	0%
Other Revenue	(17,100)	(21,900)	(28,330)	(6,430)	29%
From Reserves/Reserve Funds	(160,000)	(115,000)	(1,271,570)	(1,156,570)	1006%
Total Budgeted Revenue	**(206,900)**	**(169,640)**	**(1,345,590)**	**(1,175,950)**	
Expenses					
Salaries, Wages & Benefits	1,741,857	1,866,686	2,038,290	171,604	9%
Debt Principal & Interest	-	-	-	-	0%
Insurance	152,700	160,000	169,600	9,600	6%
Utilities	-	-	-	-	0%
Contracted Services	113,000	214,000	571,000	357,000	167%
Supplies, Materials & Other	1,185,380	1,143,080	2,018,500	875,420	77%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	35,000	20,000	-	(20,000)	-100%
Internal Allocations	(832,400)	(842,090)	(679,500)	162,590	-19%
Total Budgeted Expenses	**2,395,537**	**2,561,676**	**4,117,890**	**1,556,214**	
Net Budgeted Levy Requirements	**2,188,637**	**2,392,036**	**2,772,300**	**380,264**	**16%**

CSSI - Council & General	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(800)	(1,100)	(1,500)	(400)	36%
Licenses, Permits	(11,800)	(7,100)	(7,100)	-	0%
Rents	(2,700)	(1,200)	(1,200)	-	0%
Other Revenue	(12,200)	(11,600)	-	11,600	-100%
From Reserves/Reserve Funds	-	(30,000)	(1,111,570)	(1,081,570)	3605%
Total Budgeted Revenue	**(27,500)**	**(51,000)**	**(1,121,370)**	**(1,070,370)**	
Expenses					
Salaries, Wages & Benefits	583,057	734,246	850,050	115,804	16%
Debt Principle & Interest	-	-	-	-	0%
Insurance	152,700	160,000	155,500	(4,500)	-3%
Utilities	-	-	-	-	0%
Contracted Services	20,000	85,000	382,500	297,500	350%
Supplies, Materials & Other	223,980	258,280	961,350	703,070	272%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	20,000	-	-	-	0%
Internal Allocations	(329,900)	(339,760)	(235,400)	104,360	-31%
Total Budgeted Expenses	**669,837**	**897,766**	**2,114,000**	**1,216,234**	
Net Budgeted Levy Requirements	**642,337**	**846,766**	**992,630**	**145,864**	**17%**

CSSI - Clerk, Cemeteries, Election	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(14,500)	(14,840)	(15,890)	(1,050)	7%
Licenses, Permits	-	(8,500)	(20,000)	(11,500)	135%
Rents	-	-	-	-	0%
Other Revenue	(4,900)	(10,300)	(28,330)	(18,030)	175%
From Reserves/Reserve Funds	(75,000)	-	(60,000)	(60,000)	0%
Total Budgeted Revenue	**(94,400)**	**(33,640)**	**(124,220)**	**(90,580)**	
Expenses					
Salaries, Wages & Benefits	469,900	423,490	427,610	4,120	1%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	93,000	49,000	88,500	39,500	81%
Supplies, Materials & Other	25,100	34,200	85,160	50,960	149%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	15,000	20,000	-	(20,000)	-100%
Internal Allocations	-	-	(115,800)	(115,800)	0%
Total Budgeted Expenses	**603,000**	**526,690**	**485,470**	**(41,220)**	
Net Budgeted Levy Requirements	**508,600**	**493,050**	**361,250**	**(131,800)**	**-27%**

CSSI - Information Technology	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(85,000)	(85,000)	(100,000)	(15,000)	18%
Total Budgeted Revenue	**(85,000)**	**(85,000)**	**(100,000)**	**(15,000)**	
Expenses					
Salaries, Wages & Benefits	484,900	494,050	529,560	35,510	7%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	14,100	14,100	0%
Utilities	-	-	-	-	0%
Contracted Services	-	80,000	100,000	20,000	25%
Supplies, Materials & Other	899,300	813,100	933,950	120,850	15%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(428,500)	(426,110)	(254,900)	171,210	-40%
Total Budgeted Expenses	**955,700**	**961,040**	**1,322,710**	**361,670**	
Net Budgeted Levy Requirements	**870,700**	**876,040**	**1,222,710**	**346,670**	**40%**

CSSI - Communications	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**-**	**-**	**-**	**-**	
Expenses					
Salaries, Wages & Benefits	204,000	214,900	231,070	16,170	8%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	37,000	37,500	38,040	540	1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(74,000)	(76,220)	(73,400)	2,820	-4%
Total Budgeted Expenses	**167,000**	**176,180**	**195,710**	**19,530**	
Net Budgeted Levy Requirements	**167,000**	**176,180**	**195,710**	**19,530**	**11%**

EMS - General	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	(7,400)	(1,900)	(2,500)	(600)	32%
Rents	-	-	(1,000)	(1,000)	0%
Other Revenue	(99,000)	(73,060)	(83,700)	(10,640)	15%
From Reserves/Reserve Funds	(80,000)	(1,200)	-	1,200	-100%
Total Budgeted Revenue	**(186,400)**	**(76,160)**	**(87,200)**	**(11,040)**	
Expenses					
Salaries, Wages & Benefits	1,915,000	2,218,790	2,532,880	314,090	14%
Debt Principle & Interest	-	-	-	-	0%
Insurance	61,700	67,500	71,100	3,600	5%
Utilities	68,600	69,500	72,930	3,430	5%
Contracted Services	24,000	31,150	51,500	20,350	65%
Supplies, Materials & Other	439,700	390,600	393,180	2,580	1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	12,500	11,600	10,000	(1,600)	-14%
Internal Allocations	15,000	16,150	-	(16,150)	-100%
Total Budgeted Expenses	**2,536,500**	**2,805,290**	**3,131,590**	**326,300**	
Net Budgeted Levy Requirements	**2,350,100**	**2,729,130**	**3,044,390**	**315,260**	**12%**

EMS - Bylaw	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,000)	(500)	(300)	200	-40%
Licenses, Permits	(27,000)	(24,800)	(22,100)	2,700	-11%
Rents	-	-	-	-	0%
Other Revenue	(23,000)	(42,900)	(50,400)	(7,500)	17%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(51,000)**	**(68,200)**	**(72,800)**	**(4,600)**	
Expenses					
Salaries, Wages & Benefits	62,900	58,960	64,730	5,770	10%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	42,000	44,500	47,000	2,500	6%
Supplies, Materials & Other	102,700	103,600	113,050	9,450	9%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**207,600**	**207,060**	**224,780**	**17,720**	
Net Budgeted Levy Requirements	**156,600**	**138,860**	**151,980**	**13,120**	**9%**

EGCDS - General Rate & Building	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(110,000)	(92,700)	(92,700)	-	0%
Licenses, Permits	(942,000)	(880,650)	(834,750)	45,900	-5%
Rents	-	-	-	-	0%
Other Revenue	(988,100)	(1,058,960)	(927,730)	131,230	-12%
From Reserves/Reserve Funds	(154,100)	(44,220)	(225,230)	(181,010)	409%
Total Budgeted Revenue	**(2,194,200)**	**(2,076,530)**	**(2,080,410)**	**(3,880)**	
Expenses					
Salaries, Wages & Benefits	2,271,100	2,285,310	2,386,080	100,770	4%
Debt Principal & Interest	-	-	-	-	0%
Insurance	17,500	18,800	19,050	250	1%
Utilities	2,000	1,000	500	(500)	-50%
Contracted Services	100,000	110,000	90,000	(20,000)	-18%
Supplies, Materials & Other	489,600	330,400	459,120	128,720	39%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	589,300	587,640	491,690	(95,950)	-16%
Internal Allocations	(17,200)	(17,710)	(73,700)	(55,990)	316%
Total Budgeted Expenses	**3,452,300**	**3,315,440**	**3,372,740**	**57,300**	
Net Budgeted Levy Requirements	**1,258,100**	**1,238,910**	**1,292,330**	**53,420**	**4%**

EGCDS - Engineering	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	(8,150)	(8,150)	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**-**	**-**	**(8,150)**	**(8,150)**	
Expenses					
Salaries, Wages & Benefits	636,300	629,850	645,140	15,290	2%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	39,300	33,500	29,600	(3,900)	-12%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(107,100)	(110,310)	(126,200)	(15,890)	14%
Total Budgeted Expenses	**568,500**	**553,040**	**548,540**	**(4,500)**	
Net Budgeted Levy Requirements	**568,500**	**553,040**	**540,390**	**(12,650)**	**-2%**

EGCDS - Development	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(110,000)	(92,700)	(92,700)	-	0%
Licenses, Permits	(39,000)	(31,250)	(28,750)	2,500	-8%
Rents	-	-	-	-	0%
Other Revenue	(983,100)	(1,052,660)	(913,280)	139,380	-13%
From Reserves/Reserve Funds	(145,000)	(13,100)	(60,000)	(46,900)	358%
Total Budgeted Revenue	**(1,277,100)**	**(1,189,710)**	**(1,094,730)**	**94,980**	
Expenses					
Salaries, Wages & Benefits	946,000	973,920	1,012,660	38,740	4%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	2,000	1,000	500	(500)	-50%
Contracted Services	100,000	110,000	90,000	(20,000)	-18%
Supplies, Materials & Other	364,200	210,900	263,820	52,920	25%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	546,600	575,640	479,690	(95,950)	-17%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	**1,958,800**	**1,871,460**	**1,846,670**	**(24,790)**	
Net Budgeted Levy Requirements	**681,700**	**681,750**	**751,940**	**70,190**	**10%**

EGCDS - Building Division (User Rate)	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	(903,000)	(849,400)	(806,000)	43,400	-5%
Rents	-	-	-	-	0%
Other Revenue	(5,000)	(6,300)	(6,300)	-	0%
From Reserves/Reserve Funds	(9,100)	(31,120)	(165,230)	(134,110)	431%
Total Budgeted Revenue	**(917,100)**	**(886,820)**	**(977,530)**	**(90,710)**	
Expenses					
Salaries, Wages & Benefits	688,800	681,540	728,280	46,740	7%
Debt Principle & Interest	-	-	-	-	0%
Insurance	17,500	18,800	19,050	250	1%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	86,100	86,000	165,700	79,700	93%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	42,700	12,000	12,000	-	0%
Internal Allocations	89,900	92,600	52,500	(40,100)	-43%
Total Budgeted Expenses	**925,000**	**890,940**	**977,530**	**86,590**	
Net Budgeted Levy Requirements	**7,900**	**4,120**	**-**	**(4,120)**	**-100%**

CCS - General Rate	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(1,220,000)	(1,142,340)	(1,273,900)	(131,560)	12%
Licenses, Permits	(237,000)	(269,450)	(321,200)	(51,750)	19%
Rents	(424,700)	(441,300)	(467,350)	(26,050)	6%
Other Revenue	(719,900)	(713,910)	(959,980)	(246,070)	34%
From Reserves/Reserve Funds	(305,000)	(183,600)	(12,400)	171,200	-93%
Total Budgeted Revenue	**(2,906,600)**	**(2,750,600)**	**(3,034,830)**	**(284,230)**	
Expenses					
Salaries, Wages & Benefits	6,537,300	6,976,780	8,013,010	1,036,230	15%
Debt Principal & Interest	-	-	-	-	0%
Insurance	646,900	664,700	663,050	(1,650)	0%
Utilities	648,100	907,400	841,130	(66,270)	-7%
Contracted Services	2,042,200	1,797,460	1,695,600	(101,860)	-6%
Supplies, Materials & Other	2,263,200	2,157,120	2,209,940	52,820	2%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	349,900	291,060	359,050	67,990	23%
Internal Allocations	35,100	24,650	-	(24,650)	-100%
Total Budgeted Expenses	**12,522,700**	**12,819,170**	**13,781,780**	**962,610**	
Net Budgeted Levy Requirements	**9,616,100**	**10,068,570**	**10,746,950**	**678,380**	**7%**

CCS - Recreation & Facilities	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(222,600)	(253,800)	(406,800)	(153,000)	60%
Licenses, Permits	-	-	-	-	0%
Rents	(422,200)	(438,300)	(463,350)	(25,050)	6%
Other Revenue	(39,600)	(18,560)	(78,380)	(59,820)	322%
From Reserves/Reserve Funds	(65,000)	-	-	-	0%
Total Budgeted Revenue	**(749,400)**	**(710,660)**	**(948,530)**	**(237,870)**	
Expenses					
Salaries, Wages & Benefits	2,713,600	2,931,470	3,622,400	690,930	24%
Debt Principle & Interest	-	-	-	-	0%
Insurance	178,700	188,000	185,550	(2,450)	-1%
Utilities	461,300	727,200	671,930	(55,270)	-8%
Contracted Services	433,600	471,210	478,400	7,190	2%
Supplies, Materials & Other	539,400	645,110	639,700	(5,410)	-1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	27,900	27,860	11,050	(16,810)	-60%
Internal Allocations	11,300	18,040	-	(18,040)	-100%
Total Budgeted Expenses	**4,365,800**	**5,008,890**	**5,609,030**	**600,140**	
Net Budgeted Levy Requirements	**3,616,400**	**4,298,230**	**4,660,500**	**362,270**	**8%**

CCS - HCT	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(15,000)	(23,000)	(23,000)	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	(2,500)	(3,000)	(4,000)	(1,000)	33%
Other Revenue	(16,700)	(22,900)	(12,500)	10,400	-45%
From Reserves/Reserve Funds	(15,000)	(12,600)	(12,400)	200	-2%
Total Budgeted Revenue	**(49,200)**	**(61,500)**	**(51,900)**	**9,600**	
Expenses					
Salaries, Wages & Benefits	473,100	514,180	556,120	41,940	8%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	59,600	62,600	62,600	-	0%
Supplies, Materials & Other	62,800	64,700	64,080	(620)	-1%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	1,300	1,340	-	(1,340)	-100%
Total Budgeted Expenses	**596,800**	**642,820**	**682,800**	**39,980**	
Net Budgeted Levy Requirements	**547,600**	**581,320**	**630,900**	**49,580**	**9%**

CCS - Public Works	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(982,400)	(865,540)	(844,100)	21,440	-2%
Licenses, Permits	(237,000)	(269,450)	(321,200)	(51,750)	19%
Rents	-	-	-	-	0%
Other Revenue	(663,600)	(672,450)	(869,100)	(196,650)	29%
From Reserves/Reserve Funds	(225,000)	(171,000)	-	171,000	-100%
Total Budgeted Revenue	**(2,108,000)**	**(1,978,440)**	**(2,034,400)**	**(55,960)**	
Expenses					
Salaries, Wages & Benefits	3,350,600	3,531,130	3,834,490	303,360	9%
Debt Principle & Interest	-	-	-	-	0%
Insurance	468,200	476,700	477,500	800	0%
Utilities	186,800	180,200	169,200	(11,000)	-6%
Contracted Services	1,549,000	1,263,650	1,154,600	(109,050)	-9%
Supplies, Materials & Other	1,661,000	1,447,310	1,506,160	58,850	4%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	322,000	263,200	348,000	84,800	32%
Internal Allocations	22,500	5,270	-	(5,270)	-100%
Total Budgeted Expenses	**7,560,100**	**7,167,460**	**7,489,950**	**322,490**	
Net Budgeted Levy Requirements	**5,452,100**	**5,189,020**	**5,455,550**	**266,530**	**5%**

CCS - Transit	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(75,000)	(100,000)	(83,246)	16,754	-17%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(862,100)	(1,300,880)	(1,476,105)	(175,225)	13%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(937,100)**	**(1,400,880)**	**(1,559,351)**	**(158,471)**	
Expenses					
Salaries, Wages & Benefits	105,600	113,240	115,520	2,280	2%
Debt Principle & Interest	-	-	-	-	0%
Insurance	400	400	500	100	25%
Utilities	-	-	-	-	0%
Contracted Services	679,895	1,230,000	1,350,810	120,810	10%
Supplies, Materials & Other	106,405	11,100	13,620	2,520	23%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	44,800	46,140	78,900	32,760	71%
Total Budgeted Expenses	**937,100**	**1,400,880**	**1,559,350**	**158,470**	
Net Budgeted Levy Requirements	**-**	**-**	**(1)**	**(1)**	**0%**

CCS - Ferry	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(425,000)	(425,000)	(445,000)	(20,000)	5%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(5,627,200)	(7,631,390)	(6,583,350)	1,048,040	-14%
From Reserves/Reserve Funds	(88,400)	-	-	-	0%
Total Budgeted Revenue	**(6,140,600)**	**(8,056,390)**	**(7,028,350)**	**1,028,040**	
Expenses					
Salaries, Wages & Benefits	3,852,200	4,163,910	4,301,930	138,020	3%
Debt Principle & Interest	-	-	-	-	0%
Insurance	38,500	27,800	62,800	35,000	126%
Utilities	-	-	-	-	0%
Contracted Services	473,000	850,000	668,000	(182,000)	-21%
Supplies, Materials & Other	1,561,100	2,792,000	1,789,020	(1,002,980)	-36%
Capital	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	215,800	222,680	206,600	(16,080)	-7%
Total Budgeted Expenses	**6,140,600**	**8,056,390**	**7,028,350**	**(1,028,040)**	
Net Budgeted Levy Requirements	**-**	**-**	**-**	**-**	**0%**

EGCDS - Utilities	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(8,879,300)	(8,640,820)	(10,014,300)	(1,373,480)	16%
Licenses, Permits	(300)	(300)	(300)	-	0%
Rents	-	-	-	-	0%
Other Revenue	(3,489,200)	(3,330,310)	(2,712,600)	617,710	-19%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(12,368,800)**	**(11,971,430)**	**(12,727,200)**	**(755,770)**	
Expenses					
Salaries, Wages & Benefits	2,004,700	1,897,600	1,966,830	69,230	4%
Debt Principal & Interest	590,200	555,180	493,800	(61,380)	-11%
Insurance	134,200	138,100	150,200	12,100	9%
Utilities	1,176,300	1,129,900	1,090,600	(39,300)	-3%
Contracted Services	191,400	145,600	155,400	9,800	7%
Supplies, Materials & Other	1,701,900	1,684,630	1,678,800	(5,830)	0%
Capital	3,390,500	3,390,500	3,546,300	155,800	5%
Contribution to Reserves/Reserve Funds	2,293,700	2,122,100	2,669,470	547,370	26%
Internal Allocations	886,100	907,820	975,800	67,980	7%
Total Budgeted Expenses	**12,369,000**	**11,971,430**	**12,727,200**	**755,770**	
Net Budgeted Levy Requirements	**200**	**-**	**-**	**-**	**0%**

EGCDS - Utilities - Water	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(4,912,500)	(4,722,050)	(5,506,600)	(784,550)	17%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(2,027,200)	(1,843,210)	(1,435,100)	408,110	-22%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(6,939,700)**	**(6,565,260)**	**(6,941,700)**	**(376,440)**	
Expenses					
Salaries, Wages & Benefits	730,600	644,340	672,560	28,220	4%
Debt Principal & Interest	241,900	238,950	152,500	(86,450)	-36%
Insurance	24,500	25,700	30,500	4,800	19%
Utilities	356,000	357,200	358,500	1,300	0%
Contracted Services	87,000	51,700	79,700	28,000	54%
Supplies, Materials & Other	413,600	468,830	440,700	(28,130)	-6%
Capital	2,474,800	2,474,800	2,537,700	62,900	3%
Contribution to Reserves/Reserve Funds	1,400,200	1,223,000	1,556,640	333,640	27%
Internal Allocations	1,137,700	1,125,750	1,112,900	(12,850)	-1%
Total Budgeted Expenses	**6,866,300**	**6,610,270**	**6,941,700**	**331,430**	
Net Budgeted Levy Requirements	**(73,400)**	**45,010**	**-**	**(45,010)**	**-100%**

EGCDS - Utilities - Sewer	2024 Approved Budget	2025 Approved Budget	2026 Draft Budget	$ Change	% Change
Revenue					
Fees & User Charges	(3,967,800)	(3,919,770)	(4,508,700)	(588,930)	15%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(1,456,200)	(1,479,700)	(1,278,400)	201,300	-14%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	**(5,424,000)**	**(5,399,470)**	**(5,787,100)**	**(387,630)**	
Expenses					
Salaries, Wages & Benefits	631,800	576,460	600,850	24,390	4%
Debt Principal & Interest	348,300	316,230	341,300	25,070	8%
Insurance	24,400	25,800	32,000	6,200	24%
Utilities	808,800	761,800	721,200	(40,600)	-5%
Contracted Services	85,500	62,500	56,700	(5,800)	-9%
Supplies, Materials & Other	979,200	1,001,100	973,100	(28,000)	-3%
Capital	915,700	915,700	1,008,600	92,900	10%
Contribution to Reserves/Reserve Funds	809,500	829,600	1,112,830	283,230	34%
Internal Allocations	896,000	931,870	940,520	8,650	1%
Total Budgeted Expenses	**5,499,200**	**5,421,060**	**5,787,100**	**366,040**	
Net Budgeted Levy Requirements	**75,200**	**21,590**	**-**	**(21,590)**	**-100%**

10. APPENDIX C – 2026 CAPITAL PROJECTS DETAIL & 2025 CARRY FORWARD PROJECTS

Loyalist Township
2026 Capital Summary with Funding

				Funding Sources														
				Reserves & Reserve Funds										Grants			Other	
Department	Project Name	2026 General Budget	2026 Utilities Budget	General Rate Capital Reserve	Water Capital Reserve	Sewer Capital Reserve	Development Charges	Water Impost Growth	Sewer Impost Growth	Water Impost Club	Sewer Impost Club	Fleet Reserve	Other Reserves	Canada Community Building Fund (CCBF)	OCIF	Other Grants	Third Party Agreements	Debt
Annual Fleet & Equipment	Annual Heavy Duty Fleet - Corporate	505,000										505,000						
	Annual Light Duty Fleet - Corporate	70,000										70,000						
	Annual Light Duty Fleet - Utilities		70,000									70,000						
	Annual Equipment - Corporate	196,956										196,956						
Engineering	Amherst Drive Urbanization	100,000											100,000					
	HP Water Pipe on Tower Road		50,000		50,000													
	Upgrade Purdy PRV		50,000					50,000										
	Main St & Windermere Blvd, Bath Intersection	2,990,000	1,670,000		875,000		2,392,000	55,000			740,000				598,000			
	Utilities Office & Storage		1,200,000					600,000	600,000									
	Neilson Store Roof, Veranda	250,000														250,000		
	Lakeview PS - Pump 3 Upsizing & Electrical		1,530,000			215,000			1,315,000									
	Odessa Main St Reconstruction	640,000	1,810,000		1,010,833					139,167	660,000				640,000			
	Bath WWTP Water Reclamation System		405,000								186,300						218,700	
	Building Mechanical Replacement Program	30,000		30,000														
	Roof Replacement Program	232,500	30,000	232,500		30,000												
	Parking Lot & Pathway Program	200,000		200,000														
	BCA Structural Investigations & Repairs	50,000		50,000														
	Bath WPCP Generator		600,000			276,000											324,000	
	Outdoor Splash Park - 2028	50,000		25,000			25,000											
	Cornell, Huff, Littlefield, Westran	58,333	116,666	58,333	58,333	58,333												
	Havergal, Asbury, Rothwell	58,333	116,666	58,333	58,333	58,333												
	Sanitary Sewer Upsizing - Fields of Loyalist		100,000						100,000									
	Development Charges Study	50,000					50,000											
	Sanitary Wet Weather Model		150,000						150,000									
	Willie Pratt Rehabilitation	300,000		300,000														
	Community Garden Development	15,000														15,000		
	Church St Sidewalk Extension	130,000					130,000											
	Bath WTP Disinfection Expansion		700,000		175,000			525,000										
	Bath WWTP Repair of Plant Effluent Pipe		600,000								276,000						324,000	
	Amherstview WWTP Odour Study		60,000			60,000												
	Bath WTP Citric Acid System		50,000		50,000													
Emergency Services	Fire Training Centre Repairs	65,000		65,000														
	Annual Equipment	30,000		30,000														
	Cancer Prevention Project	64,000														64,000		
	Annual Fleet Vehicles & Equipment	1,185,000										1,185,000						
	Annual Bunker Gear Replacement	35,000		35,000														
	Recruitment - Gear, Instructor, Medical	195,200		195,200														
	Odessa Station Garage Door Opener Replacement	21,850		21,850														
	Radio Replacement Program	85,000		85,000														
Information Technology	Computer Annual Replacement	50,000		50,000														
	Security Cameras	20,000		20,000														
	Mobile Devices	20,000		20,000														
	Annual IT Network Expenses	25,000		25,000														
	Printers	16,000		16,000														
	Council Devices	20,000		20,000														
	Council Chambers Video & Audio Equipment Upgrade	75,000		75,000														

Loyalist Township
2026 Capital Summary with Funding

				Funding Sources														
				Reserves & Reserve Funds										Grants			Other	
Department	Project Name	2026 General Budget	2026 Utilities Budget	General Rate Capital Reserve	Water Capital Reserve	Sewer Capital Reserve	Development Charges	Water Impost Growth	Sewer Impost Growth	Water Impost Club	Sewer Impost Club	Fleet Reserve	Other Reserves	Canada Community Building Fund (CCBF)	OCIF	Other Grants	Third Party Agreements	Debt
Public Works	Park & Manitou Cres Surface Asphalt	40,000		40,000														
	Storm Ponds Clean Out/Dredging	50,000		50,000														
	Intersection Studies	10,000		10,000														
	Annual Culvert Replacements	100,000		100,000														
	HCB Lifecycle	900,000		161,030										587,635	151,335			
	Violet Road Bridge Area North to Sharpe Rd	75,000		75,000														
	County Rd 6 Garage Washpad	200,000		200,000														
	Violet Landfill Fuel Tank	30,000		30,000														
	Violet Landfill Fence Replacement	60,000		60,000														
	Rural Road Repairs & Improvements	430,000		430,000														
Recreation & Facilities	Annual Fibar Replacement	10,000		10,000														
	Tree Asset Management Program	100,000		100,000														
	Municipal Office Awning & Cubicles	20,480		20,480														
	Fairfield Park Playground Replacement	172,010											172,010					
Utilities	Long-Term SCADA Plan		150,000		75,000	75,000												
	SCADA Computer Hardware Upgrades		60,000		30,000	30,000												
	Taylor Kidd SPS Pump Rebuilds		20,000								20,000							
	Hydrant Replacements		20,200		20,200													
	Meter Replacements		100,000		100,000													
	Amherstview WWTP Clarifier Cover		80,000			80,000												
	Maintenance Truck Caps		30,000		15,000	15,000												
	Amherstview WWTP Water Reclaimation System Refurbishments		70,000			70,000												
	Bath WWTP Samplers Replacement		22,000			10,120											11,880	
	Amherstview WWTP Aeration Diffuser Replacements		25,000			25,000												
	Drinking Water System Auto Flusher Installation		20,000		20,000													
		10,030,662	9,905,532	2,898,727	2,537,700	1,002,787	2,597,000	1 230,000	2,165,000	139,167	1,882,300	2,026,956	272,010	587,635	1,389,335	329,000	878,580	-

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D1							
Project Cost Centre Name	ANNUAL HEAVY DUTY FLEET - Corporate							
Lead Department	Fleet							
Managing Dept/Division	Fleet							
Project Description	Replacement of T3111 - 2011 Tandem Axle Truck w/ dump box, materail spreader, front plow, side wing							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 637,400	$ 505,000	$ 986,400	$ 530,900	$ 1,174,800	$ 1,126,600	$ 4,323,700
Draft Funding Plan			986,400	530,900	1,174,800	1,126,600	$ 3,818,700
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		505,000					$ 505,000
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 505,000	$ 986,400	$ 530,900	$ 1,174,800	$ 1,126,600	$ 4,323,700

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D2							
Project Cost Centre Name	ANNUAL LIGHT DUTY FLEET - Corporate							
Lead Department	Fleet							
Managing Dept/Division	Fleet							
Project Description	Replacement of P6813 - 2013 Ford F-150							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 2030
Total Project Costs	$ -	$ 70,000	$ 440,600	$ 429,300	$ 168,200	$ 82,600	$ 1,190,700
Draft Funding Plan			440,600	429,300	168,200	82,600	$ 1,120,700
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		70,000					$ 70,000
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 70,000	$ 440,600	$ 429,300	$ 168,200	$ 82,600	$ 1,190,700

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D3							
Project Cost Centre Name	ANNUAL LIGHT DUTY FLEET - Utilities							
Lead Department	Fleet							
Managing Dept/Division	Fleet, Utilities							
Project Description	Replacement of U9811 - 2011 Chevy 1500							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 70,000	$ 297,900	$ 207,900	$ -	$ -	$ 575,800
Draft Funding Plan			297,900	207,900			$ 505,800
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		70,000					$ 70,000
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 70,000	$ 297,900	$ 207,900			$ 575,800

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D4							
Project Cost Centre Name	ANNUAL EQUIPMENT - Corporate							
Lead Department	Fleet							
Managing Dept/Division	Fleet							
Project Description	Replacement of ZPE04 - 2004 John Deere Mower for REC - $37,000; Replacement of BallPark6 - Bannerman Ball Park Groomer for REC - $9,456; Replacement of ZTA79 - 1979 Thompson Culvert Steamer for PW - $25,000; Replacement of side and rear flail mower attachments for PW - $125,000							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 1,605,300**	**$ 196,956**	**$ 2,186,000**	**$ 926,800**	**$ 1,084,700**	**$ 1,286,900**	**$ 5,681,356**
Draft Funding Plan			2,186,000	926,800	1,084,700	1,286,900	**$ 5,484,400**
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		196,956					**$ 196,956**
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 196,956**	**$ 2,186,000**	**$ 926,800**	**$ 1,084,700**	**$ 1,286,900**	**$ 5,681,356**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D5							
Project Cost Centre Name	AMHERST DR. URBANIZATION							
Lead Department	E&E							
Managing Dept/Division	E&E, PW							
Project Description	This project upgrades the road cross section of Amherst Drive from Speers to County Rd 6 to include storm sewer, curb as well as a wider road surface. This phase of the project will support the installation of a Multi-Use Pathwayon the South side of Amherst Dr from Loyalist Park to Speers Dr. Future phases of the project will complete the full urban cross section upgrades.							
Project Justification		Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 408,300	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		100,000					$ 100,000
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 100,000					$ 100,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D6							
Project Cost Centre Name	HP WATER PIPE ON TOWER ROAD							
Lead Department	F&F							
Managing Dept/Division	E&E, Util							
Project Description	Replacement of the High Pressure Steel Pipe feeding the Bath Water Tower directly from the Bath Water Treatment Plant. Proceeding as the Aura-by-the-Lake development progresses through various phases.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 154,000	$ 50,000	$ 350,000	$ -	$ 350,000	$ -	$ 750,000
Draft Funding Plan			350,000		350,000		$ 700,000
General Rate Capital Reserve		-					$ -
Water Capital Reserve		50,000					$ 50,000
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000	$ 350,000		$ 350,000		$ 750,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D7							
Project Cost Centre Name	UPGRADE PURDY PRV							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Installation of Purdy Street PRV which has been out of service until it could be reinstalled with development work.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 287,700	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		50,000					$ 50,000
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000					$ 50,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D8							
Project Cost Centre Name	MAIN ST., BATH AND WINDERMERE INTERSECTION							
Lead Department	E&E							
Managing Dept/Division	E&E, Util, PW, FM							
Project Description	Intersection improvements at Main Street, Bath and Windermere Blvd including the construction of a new signalized intersection and replacement of water, sanitary, and storm utilities.							
Project Justification		Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 11,700	$ 4,660,000	$ -	$ -	$ -	$ -	$ 4,660,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		875,000					$ 875,000
Sewer Capital Reserve		-					$ -
Development Charges		2,392,000					$ 2,392,000
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		55,000					$ 55,000
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		740,000					$ 740,000
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		598,000					$ 598,000
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 4,660,000					$ 4,660,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D9							
Project Cost Centre Name	UTILITIES OFFICES & STORAGE							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Construction of a new Office Building for the Utilities Department as well as renovation of existing floor space at Millhaven Garage site due to continued growth and loss of garage at Odessa STP site.							
Project Justification		Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels		Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 2,740,700	$ 1,200,000	$ -	$ -	$ -	$ -	$ 1,200,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		600,000					$ 600,000
Sewer Impost Growth		600,000					$ 600,000
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 1,200,000					$ 1,200,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D10							
Project Cost Centre Name	NEILSON STORE ROOF & VERANDA							
Lead Department	F&F							
Managing Dept/Division	E&E, RecFM							
Project Description	Designated heritage facility - veranda structure repair due to pulling away from building which has been made temporarily safe through the addition of non-histrocially appropraite posts.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 130,600	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		250,000					$ 250,000
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 250,000					$ 250,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D11							
Project Cost Centre Name	Lakeview PS - Pump 3 Upsizing and Electrical							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Construction to replace a pump at the end of lifecycle, upsizing the capacity to account for growth. Includes upgrades to the electrical system to bring the facility into code compliance.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 185,000	$ 1,530,000	$ -	$ -	$ -	$ -	$ 1,530,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		215,000					$ 215,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		1,315,000					$ 1,315,000
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 1,530,000					$ 1,530,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D12							
Project Cost Centre Name	ODESSA MAIN ST RECONSTRUCTION							
Lead Department	F&F							
Managing Dept/Division	E&E, PW, Util, Rec							
Project Description	Replacement of watermain and sanitary sewer in coordination with County of L&A road resurfacing works. This includes the reconstruction of Durham St with final design to be determined through public consultation process that is on-going.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 94,600**	**$ 2,450,000**	**$ 3,120,000**	**$ 4,660,000**	**$ -**	**$ -**	**$ 10,230,000**
Draft Funding Plan			3,120,000	4,660,000			**$ 7,780,000**
General Rate Capital Reserve		-					**$ -**
Water Capital Reserve		1,010,833					**$ 1,010,833**
Sewer Capital Reserve		-					**$ -**
Development Charges		-					**$ -**
Reserves/Reserve Funds		-					**$ -**
Fleet Reserve		-					**$ -**
Water Impost Growth		-					**$ -**
Sewer Impost Growth		-					**$ -**
Water Impost Club		139,167					**$ 139,167**
Sewer Impost Club		660,000					**$ 660,000**
Other Grants		-					**$ -**
Canada Comm. Benefit Fund (CCBF)		-					**$ -**
Ontario Comm. Infrastructure Fund (OSIF)		640,000					**$ 640,000**
Third-Party Agreements		-					**$ -**
Debt		-					**$ -**
Total New Financing Required		**$ 2,450,000**	**$ 3,120,000**	**$ 4,660,000**			**$ 10,230,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D13							
Project Cost Centre Name	BATH WWTP WATER RECLAMATION SYSTEM							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Design and installation of a water reclemation system to reduce water consumption.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives	X		

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 145,100	$ 405,000	$ -	$ -	$ -	$ -	$ 405,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		186,300					$ 186,300
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		218,700					$ 218,700
Debt		-					$ -
Total New Financing Required		$ 405,000					$ 405,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D14							
Project Cost Centre Name	Building Mechanical Replacement Program							
Lead Department	F&F							
Managing Dept/Division	E&E, All							
Project Description	Lifecycle replacement of HVAC and building mechanical equipment across the Township, consistent with the AMP. Includes review of energy efficiency and making upgrades where appropriate in alignment with the Climate Action Plan.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 176,000	$ 30,000	$ 51,300	$ 40,000	$ 148,900	$ 172,000	$ 442,200
Draft Funding Plan			51,300	40,000	148,900	172,000	$ 412,200
General Rate Capital Reserve		30,000					$ 30,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 30,000	$ 51,300	$ 40,000	$ 148,900	$ 172,000	$ 442,200

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D15							
Project Cost Centre Name	Roof Replacement Program							
Lead Department	E&E							
Managing Dept/Division	E&E, All							
Project Description	Lifecycle replacement of roof materials across the the Township, consistent with the AMP.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 100,000**	**$ 262,500**	**$ 211,200**	**$ 327,500**	**$ 253,000**	**$ 218,600**	**$ 1,272,800**
Draft Funding Plan			211,200	327,500	253,000	218,600	**$ 1,010,300**
General Rate Capital Reserve		232,500					**$ 232,500**
Water Capital Reserve		-					**$ -**
Sewer Capital Reserve		30,000					**$ 30,000**
Development Charges		-					**$ -**
Reserves/Reserve Funds		-					**$ -**
Fleet Reserve		-					**$ -**
Water Impost Growth		-					**$ -**
Sewer Impost Growth		-					**$ -**
Water Impost Club		-					**$ -**
Sewer Impost Club		-					**$ -**
Other Grants		-					**$ -**
Canada Comm. Benefit Fund (CCBF)		-					**$ -**
Ontario Comm. Infrastructure Fund (OSIF)		-					**$ -**
Third-Party Agreements		-					**$ -**
Debt		-					**$ -**
Total New Financing Required		**$ 262,500**	**$ 211,200**	**$ 327,500**	**$ 253,000**	**$ 218,600**	**$ 1,272,800**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D16							
Project Cost Centre Name	Parking Lot and Pathway Program							
Lead Department	E&E							
Managing Dept/Division	E&E, All							
Project Description	Lifecycle replacement of parking lots and pathways across the Township, consistent with the AMP.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 2030
Total Project Costs	$ 40,000	$ 200,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 640,000
Draft Funding Plan			110,000	110,000	110,000	110,000	$ 440,000
General Rate Capital Reserve		200,000					$ 200,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 200,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 640,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D17							
Project Cost Centre Name	BCA Structural Investigations and Repairs							
Lead Department	E&E							
Managing Dept/Division	E&E, All							
Project Description	Miscellaneous structural investigations and repairs as recommended by the Building Condition Assessments							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 50,000	$ 57,800	$ -	$ 46,800	$ -	$ 154,600
Draft Funding Plan			57,800		46,800		$ 104,600
General Rate Capital Reserve		50,000					$ 50,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000	$ 57,800		$ 46,800		$ 154,600

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D18							
Project Cost Centre Name	BATH WPCP GENERATOR							
Lead Department	E&E							
Managing Dept/Division	E&E,Util							
Project Description	Proposed construction to replace aging emergency generator in accordance with the AMP							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ 100,000	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		276,000					$ 276,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		324,000					$ 324,000
Debt		-					$ -
Total New Financing Required		$ 600,000					$ 600,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D19							
Project Cost Centre Name	OUTDOOR SPLASH PARK - 2028							
Lead Department	E&E							
Managing Dept/Division	E&E, RecFM							
Project Description	Funding to commence design of new spalsh pad as per Recreation Master Plan approved by Council in 2025. Business case review of construction and operation cost will be brought forward to council prior to commencing detailed design.							
Project Justification		Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth	X		
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 200,000	$ 50,000	$ -	$ 1,500,000	$ -	$ -	$ 1,550,000
Draft Funding Plan				1,500,000			$ 1,500,000
General Rate Capital Reserve		25,000					$ 25,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		25,000					$ 25,000
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000		$ 1,500,000			$ 1,550,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D20							
Project Cost Centre Name	CORNELL, HUFF, LITTLEFIELD, WESTRAN							
Lead Department	E&F							
Managing Dept/Division	E&E, Util, PW							
Project Description	Lifecycle renewal including watermain, sanitary main spot repairs, sanitary services, road surface replacement and associated curb and reinstatement work.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 175,000	$ -	$ 6,000,000	$ -	$ -	$ 6,175,000
Draft Funding Plan				6,000,000			$ 6,000,000
General Rate Capital Reserve		58,333					$ 58,333
Water Capital Reserve		58,333					$ 58,333
Sewer Capital Reserve		58,333					$ 58,333
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 175,000		$ 6,000,000			$ 6,175,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D21							
Project Cost Centre Name	HAVERGAL, ASBURY, ROTHWELL							
Lead Department	E&E							
Managing Dept/Division	E&E							
Project Description	Lifecycle renewal including watermain, sanitary main spot repairs, sanitary services, road surface replacement and associated curb and reinstatement work.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 175,000	$ -	$ -	$ 6,500,000	$ -	$ 6,675,000
Draft Funding Plan					6,500,000		$ 6,500,000
General Rate Capital Reserve		58,333					$ 58,333
Water Capital Reserve		58,333					$ 58,333
Sewer Capital Reserve		58,333					$ 58,333
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 175,000			$ 6,500,000		$ 6,675,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D22							
Project Cost Centre Name	Fields of Loyalist - Sanitary Sewer upsizing							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Sewer upsizing for future development, consistent with the Odessa West Neighbourhood Plan.							
Project Justification		Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		100,000					$ 100,000
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 100,000					$ 100,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D23							
Project Cost Centre Name	Development Charges Study							
Lead Department	E&E							
Managing Dept/Division	E&E, All							
Project Description	5 year update to the Township wide Development Charges Background Study.							
Project Justification	X	Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		50,000					$ 50,000
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000					$ 50,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D24							
Project Cost Centre Name	Sanitary Wet Weather Model							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Review of the existing sanitary system including flow monitoring to identify and reduce inflow and infiltration, in accordance with the Climate Action Plan and IMP.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives		X	

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		150,000					$ 150,000
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 150,000					$ 150,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D25							
Project Cost Centre Name	WILLIE PRATT REHABILITATION							
Lead Department	E&E							
Managing Dept/Division	E&E, RecFM							
Project Description	Rehabilitaiton of the Willie Pratt park based on requirements identified through the AMP and IMP, including irrigation system, lighting, sports fields, accessibility, safety, and drainage improvements.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 300,000	$ -	$ 2,000,000	$ -	$ -	$ 2,300,000
Draft Funding Plan				2,000,000			$ 2,000,000
General Rate Capital Reserve		300,000					$ 300,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 300,000		$ 2,000,000			$ 2,300,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D26							
Project Cost Centre Name	Community Garden Development							
Lead Department	E&E							
Managing Dept/Division	E&E, Comms, Rec							
Project Description	Development of new Community Garden infrastructure as per the Township Strategic Plan							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives	X		

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		15,000					$ 15,000
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 15,000					$ 15,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D27							
Project Cost Centre Name	Church St Sidewalk Extension							
Lead Department	E&E							
Managing Dept/Division	E&E, PW							
Project Description	Sidewalk Extension from Bath Public School to Loyalist Blvd in conjunction with new development							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth	X		
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		130,000					$ 130,000
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 130,000					$ 130,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D28							
Project Cost Centre Name	BWTP - Disinfection Expansion							
Lead Department	E&F							
Managing Dept/Division	C&E, Util							
Project Description	Design of water disinfection systems in order to improve system performance with respect to taste and odour complaints and accomodate future growth in the Bath water treatment system.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth		X	
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ -**	**$ 700,000**	**$ -**	**$ 4,000,000**	**$ -**	**$ -**	**$ 4,700,000**
Draft Funding Plan				4,000,000			**$ 4,000,000**
General Rate Capital Reserve		-					$ -
Water Capital Reserve		175,000					**$ 175,000**
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		525,000					**$ 525,000**
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 700,000**		**$ 4,000,000**			**$ 4,700,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D29							
Project Cost Centre Name	BSTP - Repair of Plant Effluent Pipe							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Repair of Bath Sewage Treatment Plant Effluent pipe across CSC property out to Lake Ontario							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		276,000					$ 276,000
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		324,000					$ 324,000
Debt		-					$ -
Total New Financing Required		$ 600,000					$ 600,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D30							
Project Cost Centre Name	AWPCP - Odour Study							
Lead Department	E&E							
Managing Dept/Division	E&E, Util							
Project Description	Proposed Odour Study for the Amherstview Waste Pollution Control Plant							
Project Justification	X	Legislative Requirement		Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		60,000					$ 60,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 60,000					$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D31							
Project Cost Centre Name	BWTP - Citric Acid System							
Lead Department	E&E							
Managing Dept/Division	E&E, util							
Project Description	Construction of a new citric acid dosing system at the Bath Water Treatment Plant to improve safety for typical maintenance activity							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 50,000	$ 150,000	$ -	$ -	$ -	$ 200,000
Draft Funding Plan			150,000				$ 150,000
General Rate Capital Reserve		-					$ -
Water Capital Reserve		50,000					$ 50,000
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000	$ 150,000				$ 200,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D32							
Project Cost Centre Name	FIRE TRAINING CENTRE REPAIRS							
Lead Department	Fire							
Managing Dept/Division	E&E, Fire							
Project Description	Lifecycle repairs of the fire protection system at the training centre.							
Project Justification		Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 118,900	$ 65,000	$ -	$ 111,800	$ -	$ 70,000	$ 246,800
Draft Funding Plan				111,800		70,000	$ 181,800
General Rate Capital Reserve		65,000					$ 65,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 65,000		$ 111,800		$ 70,000	$ 246,800

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D33							
Project Cost Centre Name	ANNUAL POOLED FIRE EQUIPMENT REPLACEMENT							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	Personal Protective Equipment required for Fire Fighters							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 60,700	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Draft Funding Plan							$ -
General Rate Capital Reserve		30,000					$ 30,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 30,000					$ 30,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D34							
Project Cost Centre Name	Cancer prevention project							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 64,000	$ -	$ -	$ -	$ -	$ 64,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		64,000					$ 64,000
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 64,000					$ 64,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D35							
Project Cost Centre Name	ANNUAL FLEET - FIRE - VEHICLES & EQUIPMENT							
Lead Department	Fire							
Managing Dept/Division	Fleet, Fire							
Project Description	Annual fire fleet replacement program in 2024 includes replacement of Pumper P912 with P911 which is to be replaced with the new Pumper - $800,000, as well as Pumper P932 with P941 which is to be replaced with a new Pumper - $800,000.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ -**	**$ 1,185,000**	**$ -**	**$ 1,185,000**	**$ -**	**$ 690,000**	**$ 3,060,000**
Draft Funding Plan				1,185,000		690,000	**$ 1,875,000**
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		1,185,000					**$ 1,185,000**
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 1,185,000**		**$ 1,185,000**		**$ 690,000**	**$ 3,060,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D36							
Project Cost Centre Name	ANNUAL BUNKER GEAR REPLACEMENT							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	Annual Bunker Gear Replacement							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 51,100	$ 35,000	$ 33,000	$ 33,000	$ 33,000	$ 33,000	$ 167,000
Draft Funding Plan			33,000	33,000	33,000	33,000	$ 132,000
General Rate Capital Reserve		35,000					$ 35,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 35,000	$ 33,000	$ 33,000	$ 33,000	$ 33,000	$ 167,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D37							
Project Cost Centre Name	RECRUITMENT ANNUAL COSTS - WAGES							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Draft Funding Plan							$ -
General Rate Capital Reserve		60,000					$ 60,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 60,000					$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D38							
Project Cost Centre Name	RECRUITMENT - BUNKER GEAR							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	Bunker Gear for New Fire Fighters							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 57,700	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
Draft Funding Plan							$ -
General Rate Capital Reserve		90,000					$ 90,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)							$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 90,000					$ 90,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D39							
Project Cost Centre Name	RECRUITMENT - UNIFORMS							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 5,600	$ -	$ -	$ -	$ -	$ 5,600
Draft Funding Plan							$ -
General Rate Capital Reserve		5,600					$ 5,600
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 5,600					$ 5,600

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D40							
Project Cost Centre Name	RECRUITMENT - INSTRUCTOR COSTS							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Draft Funding Plan							$ -
General Rate Capital Reserve		20,000					$ 20,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,000					$ 20,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D41							
Project Cost Centre Name	RECRUITMENT - MEDICAL TRAINING							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
Draft Funding Plan							$ -
General Rate Capital Reserve		3,000					$ 3,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 3,000					$ 3,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D42							
Project Cost Centre Name	RECRUITMENT - MEDICAL ASSESMENT							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 8,700	$ -	$ -	$ -	$ -	$ 8,700
Draft Funding Plan							$ -
General Rate Capital Reserve		8,700					$ 8,700
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 8,700					$ 8,700

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D43							
Project Cost Centre Name	RECRUITMENT - SUPPORT AND LOGISTICS							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	0							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 7,900	$ -	$ -	$ -	$ -	$ 7,900
Draft Funding Plan							$ -
General Rate Capital Reserve		7,900					$ 7,900
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 7,900					$ 7,900

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D44							
Project Cost Centre Name	Odessa Fire Station Garage Door Opener Replacement							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	Garage door opener replacement							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 21,850	$ -	$ -	$ -	$ -	$ 21,850
Draft Funding Plan							$ -
General Rate Capital Reserve		21,850					$ 21,850
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 21,850					$ 21,850

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D45							
Project Cost Centre Name	Portable and Mobile Radio Replacemnt Program							
Lead Department	Fire							
Managing Dept/Division	Fire							
Project Description	This is Personal Protective Equipment required for fire fighting.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
Draft Funding Plan							$ -
General Rate Capital Reserve		85,000					$ 85,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 85,000					$ 85,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D46							
Project Cost Centre Name	Computer Annual Replacements							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	This is an annual project to replace workstation hardware that has been identified as End of Life by the vendor and no longer recieves firmware/software/hardware support. Hardware in this state poses a significant risk to the organizations overall security posture. Especially as more sites begin using this type of technology.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 55,000**	**$ 50,000**	**$ 80,000**	**$ 90,000**	**$ 55,000**	**$ 90,000**	**$ 365,000**
Draft Funding Plan			80,000	90,000	55,000	90,000	**$ 315,000**
General Rate Capital Reserve		50,000					**$ 50,000**
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 50,000**	**$ 80,000**	**$ 90,000**	**$ 55,000**	**$ 90,000**	**$ 365,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D47							
Project Cost Centre Name	Security Cameras							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	This is an annual project to replace security camera hardware that has been identified as End of Life by the vendor and no longer recieves firmware/software/hardware support. Hardware in this state poses a significant risk to the organizations overall security posture. Especially as more sites begin using this type of technology.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 40,000	$ 20,000	$ -	$ -	$ 200,000	$ 60,000	$ 280,000
Draft Funding Plan					200,000	60,000	$ 260,000
General Rate Capital Reserve		20,000					$ 20,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,000			$ 200,000	$ 60,000	$ 280,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D48							
Project Cost Centre Name	Mobile Devices							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	This is an annual project to replace security camera hardware that has been identified as End of Life by the vendor and no longer recieves firmware/software/hardware support. Hardware in this state poses a significant risk to the organizations overall security posture. Especially as more sites begin using this type of technology.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 33,200	$ 20,000	$ -	$ -	$ -	$ 20,000	$ 40,000
Draft Funding Plan						20,000	$ 20,000
General Rate Capital Reserve		20,000					$ 20,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,000				$ 20,000	$ 40,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D49							
Project Cost Centre Name	Annual IT Network Expenses							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	This is an annual project to replace security camera hardware that has been identified as End of Life by the vendor and no longer recieves firmware/software/hardware support. Hardware in this state poses a significant risk to the organizations overall security posture. Especially as more sites begin using this type of technology.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 48,700**	**$ 25,000**	**$ 60,000**	**$ 200,000**	**$ -**	**$ -**	**$ 285,000**
Draft Funding Plan			60,000	200,000			**$ 260,000**
General Rate Capital Reserve		25,000					**$ 25,000**
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 25,000**	**$ 60,000**	**$ 200,000**			**$ 285,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D50							
Project Cost Centre Name	Printers							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	This is an annual project to replace printer hardware that has been identified as End of Life by the vendor and no longer recieves firmware/software/hardware support. Hardware in this state poses a significant risk to the organizations overall security posture. Especially as more sites begin using this type of technology.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 5,000	$ 16,000	$ 20,000	$ 15,000	$ -	$ -	$ 51,000
Draft Funding Plan			20,000	15,000			$ 35,000
General Rate Capital Reserve		16,000					$ 16,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 16,000	$ 20,000	$ 15,000			$ 51,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D51							
Project Cost Centre Name	Council devices							
Lead Department	IT							
Managing Dept/Division	IT							
Project Description	Council devices							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Draft Funding Plan							$ -
General Rate Capital Reserve		20,000					$ 20,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,000					$ 20,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D52							
Project Cost Centre Name	Council Chambers - Video & Audio Equipment Upgrade							
Lead Department	IT							
Managing Dept/Division	CSSI							
Project Description	Equipment upgrade to include new microphones and improvements to the video system to allow split views for delegates or staff. Will also improve ability to host hybrid meetings, open houses, training seminars and workshops.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization			
	Low (< 35)	**Medium (35 - 70)**	**High (>70)**
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Draft Funding Plan							$ -
General Rate Capital Reserve		75,000					$ 75,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 75,000					$ 75,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D53							
Project Cost Centre Name	PARK & MANITOU CRES. SURFACE ASPHALT							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Resurfacing of Park Crescent between Manitou and Briscoe and Maintou Cresent between Park and Westfield following development completion.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 480,700	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Draft Funding Plan							$ -
General Rate Capital Reserve		40,000					$ 40,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 40,000					$ 40,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D54							
Project Cost Centre Name	Storm Ponds Clean Out/Dredging							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Ensures capacity of stormwater conveyence system, maintaines structures							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 50,000	$ 50,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 520,000
Draft Funding Plan			115,000	115,000	120,000	120,000	$ 470,000
General Rate Capital Reserve		50,000					$ 50,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)							$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 520,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D55							
Project Cost Centre Name	Intersection Studies							
Lead Department	PW							
Managing Dept/Division	E&E, PW							
Project Description	Professional analysis of priority roadways and intersections to improve safety, reduce congestion, and enhance traffic flow efficiency.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives	X		

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 25,000	$ 10,000	$ 25,000	$ 25,000	$ -	$ -	$ 60,000
Draft Funding Plan			25,000	25,000			$ 50,000
General Rate Capital Reserve		10,000					$ 10,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 10,000	$ 25,000	$ 25,000			$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D56							
Project Cost Centre Name	ANNUAL CULVERT REPLACEMENTS							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Annual program to replace deteriorated cross culverts and driveway culverts. Prepare rural roadway for resurfacing program a year ahead.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 500,000**
Draft Funding Plan			100,000	100,000	100,000	100,000	**$ 400,000**
General Rate Capital Reserve		100,000					**$ 100,000**
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 500,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D57							
Project Cost Centre Name	HCB LIFECYCLE							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Micro Surfacing of various roads. Locations TBD. Rehabilitation of Park Crescent between Manitou Crescent E and Upper Canada Park Drive. Includes carry forward funds of $480,700 from 2025 (CC 220015)							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	**$ 1,545,500**	**$ 900,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 8,900,000**
Draft Funding Plan			2,000,000	2,000,000	2,000,000	2,000,000	**$ 8,000,000**
General Rate Capital Reserve		161,030					**$ 161,030**
Water Capital Reserve		-					**$ -**
Sewer Capital Reserve		-					**$ -**
Development Charges		-					**$ -**
Reserves/Reserve Funds		-					**$ -**
Fleet Reserve		-					**$ -**
Water Impost Growth		-					**$ -**
Sewer Impost Growth		-					**$ -**
Water Impost Club		-					**$ -**
Sewer Impost Club		-					**$ -**
Other Grants		-					**$ -**
Canada Comm. Benefit Fund (CCBF)		587,635					**$ 587,635**
Ontario Comm. Infrastructure Fund (OSIF)		151,335					**$ 151,335**
Third-Party Agreements		-					**$ -**
Debt		-					**$ -**
Total New Financing Required		**$ 900,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 8,900,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D58							
Project Cost Centre Name	VIOLET RD. BRIDGE AREA NORTH TO SHARPE							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Engineering and Design for drainage improvements, spot repair of road base and surface treatment of Violet Road from Sharpe Road south 700 m.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 700,000**	**$ -**	**$ 775,000**
Draft Funding Plan					700,000		**$ 700,000**
General Rate Capital Reserve		75,000					**$ 75,000**
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 75,000**			**$ 700,000**		**$ 775,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D59							
Project Cost Centre Name	WASHPAD - CTY ROAD 6 GARAGE							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Construction of a wash pad at the County Road 6 PW Garage. This is an outstanding requirement outlined in the Townships Stormwater Management ECA.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Draft Funding Plan							$ -
General Rate Capital Reserve		200,000					$ 200,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 200,000					$ 200,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D60							
Project Cost Centre Name	VIOLET LANDFILL FUEL TANK							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Replacement of the fuel tank at the Violet Road Landfill							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Draft Funding Plan							$ -
General Rate Capital Reserve		30,000					$ 30,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 30,000					$ 30,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D61							
Project Cost Centre Name	Violet Landfill Fence Replacement							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Replacement of the fence along the north boundary of the Violet Road Landfill, boardering Violet Cemetery.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Draft Funding Plan							$ -
General Rate Capital Reserve		60,000					$ 60,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 60,000					$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D62							
Project Cost Centre Name	RURAL ROAD REPAIRS & IMPROVEMENT							
Lead Department	PW							
Managing Dept/Division	PW							
Project Description	Improvements to higher volume rural gravel roads, including subgrade repairs, widening, drainage/culverts.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 430,000	$ 1,500,000	$ 1,800,000	$ 1,350,000	$ 1,350,000	$ 6,430,000
Draft Funding Plan			1,500,000	1,800,000	1,350,000	1,350,000	$ 6,000,000
General Rate Capital Reserve		430,000					$ 430,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 430,000	$ 1,500,000	$ 1,800,000	$ 1,350,000	$ 1,350,000	$ 6,430,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D63							
Project Cost Centre Name	Annual Fibar Replacement							
Lead Department	Rec							
Managing Dept/Division	RecFM							
Project Description	Replacing material around playground structures to provide safer surface as per playground standards and accessibility standards.							
Project Justification	X	Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 88,600	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Draft Funding Plan			10,000	10,000	10,000	10,000	$ 40,000
General Rate Capital Reserve		10,000					$ 10,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D64							
Project Cost Centre Name	TREE ASSET MANAGEMENT PROGRAM							
Lead Department	FM							
Managing Dept/Division	RecFM							
Project Description	Multi-year reoccuring program to manage natural assets including the replacement of existing diseased trees and the installation of new trees as per the Township's climate action plan. Includes boulevard trees, Trees on Township properties and in parks.							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency	X	Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs		X	
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 185,100	$ 100,000	$ 100,000	$ 100,000	$ 30,000	$ 100,000	$ 430,000
Draft Funding Plan			100,000	100,000	30,000	100,000	$ 330,000
General Rate Capital Reserve		100,000					$ 100,000
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 100,000	$ 100,000	$ 100,000	$ 30,000	$ 100,000	$ 430,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D65							
Project Cost Centre Name	MUNICIPAL OFFICE AWNING & CUBICLES							
Lead Department	FM							
Managing Dept/Division	RecFM							
Project Description	Lifecycle replacement of window awnings							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 20,480	$ -	$ -	$ -	$ -	$ 20,480
Draft Funding Plan							$ -
General Rate Capital Reserve		20,480					$ 20,480
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,480					$ 20,480

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D66							
Project Cost Centre Name	Fairfield Park Playground Replacement (PRP)							
Lead Department	FM							
Managing Dept/Division	RecFM							
Project Description	Lifecycle replacement of play structures in Fairfield Park							
Project Justification		Legislative Requirement		Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle		X	
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 172,010	$ -	$ -	$ -	$ -	$ 172,010
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		172,010					$ 172,010
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 172,010					$ 172,010

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D67							
Project Cost Centre Name	Transit Shelters							
Lead Department	Transit							
Managing Dept/Division	Transit							
Project Description	Transit Shelters							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		50,000					$ 50,000
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 50,000					$ 50,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D68							
Project Cost Centre Name	Long-term SCADA Plan							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	2025 : Teir 3 Communications for SCADA, Bath Radio Replacements / 2026: Bath SPS PLCS 2,3,4 , Historian Software/ 2027 : Server Installation at new Millhaven Office.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ 180,000	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000
Draft Funding Plan			150,000				$ 150,000
General Rate Capital Reserve		-					$ -
Water Capital Reserve		75,000					$ 75,000
Sewer Capital Reserve		75,000					$ 75,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 150,000	$ 150,000				$ 300,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D69							
Project Cost Centre Name	SCADA Computer Hardware Upgrades							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	2025 : Workstation replacements at Plants. Bath WTP , WWTP / 2026 : Fairfield & Amherstview WWTP . SCADA Reports to be updated as well for all locations. Server to take over SCADA operations from desk top computers in 2027.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		30,000					$ 30,000
Sewer Capital Reserve		30,000					$ 30,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 60,000					$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D70							
Project Cost Centre Name	Taylor Kidd SPS Pump Rebuilds							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Pumps require rebuilds due to age.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ 40,000**
Draft Funding Plan			20,000				**$ 20,000**
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		20,000					**$ 20,000**
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		**$ 20,000**	**$ 20,000**				**$ 40,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D71							
Project Cost Centre Name	HYDRANT REPLACEMENTS							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Annual program to replace hydrants.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			X
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ 20,200	$ 20,200	$ 20,200	$ 20,200	$ 20,200	$ 20,200	$ 101,000
Draft Funding Plan			20,200	20,200	20,200	20,200	$ 80,800
General Rate Capital Reserve		-					$ -
Water Capital Reserve		20,200					$ 20,200
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,200	$ 20,200	$ 20,200	$ 20,200	$ 20,200	$ 101,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D72							
Project Cost Centre Name	METER REPLACEMENTS							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Water Meter Replacements - Industrial , Commercial, Residential. This is to maintain accurate metering and water loss reduction in the Water Distribution Systems. Small reduction for years 2025 & 2026 due to heavy investments required in other areas.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			X
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	**$ 231,000**	**$ 100,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 660,000**
Draft Funding Plan			140,000	140,000	140,000	140,000	**$ 560,000**
General Rate Capital Reserve		-					**$ -**
Water Capital Reserve		100,000					**$ 100,000**
Sewer Capital Reserve		-					**$ -**
Development Charges		-					**$ -**
Reserves/Reserve Funds		-					**$ -**
Fleet Reserve		-					**$ -**
Water Impost Growth		-					**$ -**
Sewer Impost Growth		-					**$ -**
Water Impost Club		-					**$ -**
Sewer Impost Club		-					**$ -**
Other Grants		-					**$ -**
Canada Comm. Benefit Fund (CCBF)		-					**$ -**
Ontario Comm. Infrastructure Fund (OSIF)		-					**$ -**
Third-Party Agreements		-					**$ -**
Debt		-					**$ -**
Total New Financing Required		**$ 100,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 660,000**

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D73							
Project Cost Centre Name	Amherstview WWTP Clarifier Cover							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Procurement and installation of a Clarifier cover for the reduction of Algae growth at the Amherstview WWTP. The investment will allow for extended seasonal use of water reclamation system.							
Project Justification	X	Legislative Requirement	X	Funding Available	X	Restores or Maintains Service Levels	X	Mitigates Risk
	X	Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council	X	Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle			
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives		X	

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		80,000					$ 80,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 80,000					$ 80,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D74							
Project Cost Centre Name	Maintenance Truck Caps							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Covering and field working space for Maintenace staff on trucks. Efficiencies are found by not having tools damaged by the elements and staff being able to carry more parts inventory to work sites, requiring less travel.							
Project Justification		Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings	X	Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 2030
Total Project Costs	$ -	$ 30,000	$ 30,000	$ -	$ -	$ -	$ 60,000
Draft Funding Plan			30,000				$ 30,000
General Rate Capital Reserve		-					$ -
Water Capital Reserve		15,000					$ 15,000
Sewer Capital Reserve		15,000					$ 15,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 30,000	$ 30,000				$ 60,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D75							
Project Cost Centre Name	AWPCP Water Reclamation System Refurbishments							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Drives for water supply for the reclaimation system are past life cycle replacement. This is a critical component of the WWTP bio solids process, with considerable cost savings when using effluent water source.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		70,000					$ 70,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 70,000					$ 70,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D76							
Project Cost Centre Name	Bath STP Samplers Replacement							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Composite samplers at the WWTPs are past life cycle replacement. The samplers are a regulatory component of the WWT process.							
Project Justification		Legislative Requirement	X	Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
Draft Funding Plan							$ -
General Rate Capital Reserve							$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		10,120					$ 10,120
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		11,880					$ 11,880
Debt		-					$ -
Total New Financing Required		$ 22,000					$ 22,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D77							
Project Cost Centre Name	AWPCP Aeration Diffuser Replacements							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Diffusers are a critcal part of the WWTP process. The diffusers at the WWTPs are past life cycle replacement. We propose to replacing these over a few years with Loyalist Utilites staff completing the work.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan

Year	Estimated Carry Forward from 2025 Budget	2026	2027	2028	2029	2030	Total New 2026 - 2030
Total Project Costs	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	$ -	$ 75,000
Draft Funding Plan			25,000	25,000			$ 50,000
General Rate Capital Reserve		-					$ -
Water Capital Reserve		-					$ -
Sewer Capital Reserve		25,000					$ 25,000
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 25,000	$ 25,000	$ 25,000			$ 75,000

Loyalist Township
2026 Capital Budget Proposal

Details								
Project ID Code	D78							
Project Cost Centre Name	DWS Auto Flusher Installation							
Lead Department	Util							
Managing Dept/Division	Util							
Project Description	Auto Flushers help to maintain chlorine residuals in the drinking water system. They are usually added to a system to help with dead ends of a system to flush at times of day that will not affect service pressures in the system.							
Project Justification		Legislative Requirement		Funding Available		Restores or Maintains Service Levels		Mitigates Risk
		Maintenance Cost Savings		Improves Efficiency		Plan Approved by Council		Enhances Service Levels
Specific Funding Available								

Prioritization	Low (< 35)	Medium (35 - 70)	High (>70)
1 - Legislative, Health and Safety			
2 - Lifecycle	X		
3 - Ongoing Programs			
4 - Growth			
5 - New Initiatives			

Proposed Costs and Funding Plan							
Year	**Estimated Carry Forward from 2025 Budget**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total New 2026 - 2030**
Total Project Costs	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Draft Funding Plan							$ -
General Rate Capital Reserve		-					$ -
Water Capital Reserve		20,000					$ 20,000
Sewer Capital Reserve		-					$ -
Development Charges		-					$ -
Reserves/Reserve Funds		-					$ -
Fleet Reserve		-					$ -
Water Impost Growth		-					$ -
Sewer Impost Growth		-					$ -
Water Impost Club		-					$ -
Sewer Impost Club		-					$ -
Other Grants		-					$ -
Canada Comm. Benefit Fund (CCBF)		-					$ -
Ontario Comm. Infrastructure Fund (OSIF)		-					$ -
Third-Party Agreements		-					$ -
Debt		-					$ -
Total New Financing Required		$ 20,000					$ 20,000

Capital Projects to be Carryforward to 2026

Division	Cost Centre 1	Project Name	2025 Actuals	2025 Remaining Budget
ENG	170016	COMMUNITY HUB PHASE 1	15,017,831	13,310,469
	250040	WJ HENDERSON DONATIONS	103,103	- 103,103
	170023	BRIDGE, BATTERY, SOUTH, CROSS	100,641	291,426
	170025	POTTER, CREIGHTON, SOUTH, MAIN	1,801,254	- 1,052,754
	180015	AMHERST DR URBANIZATION	-	408,300
	180052	HP WATER PIPE ON TOWER RD.	-	154,000
	230029	UPGRADE PURDY PRV	1,425	286,275
	190003	STELLA 40FT, FRONT RD, PW GARAGE PARKING	15,635	734,065
	190024	MAIN ST BATH & WINDERMERE INTERSECTION	109,581	- 97,881
	210020	BATH MAIN ST. WINDERMERE TO EAST END	39,836	182,964
	230026	MAIN ST BATH - CENTENN. PRK > WINDERMERE	42,112	256,888
	200017	FAIRFIELD WTP INTAKE EQUIPMENT	-	59,200
	200024	RURAL ROAD DESIGN - MAPLE	259	38,041
	200025	FAIRFIELD WTP BACKFLOW PREVENTOR PIPING	3,377	38,823
	210008	FACILITIES MAINTENANCE GARAGE EXPANSION	148,039	355,961
	220004	UTILITIES OFFICE & STORAGE	14,264	2,726,436
	220016	SHANE ST RECONSTRUCTION	-	139,600
	220033	NEILSON STORE/ROOF VERANDA	58,469	72,131
	230003	FAIRFIELD GUTZEIT HOUSE REFURBISHMENT	244,726	- 213,826
	230022	AMH WPCP WETLAND LIFECYCLE	16,162	207,638
	230028	PRUYN CRES AND SIR JOHN JOHNSON DR RECO	1,759,724	3,651,476
	230052	AWPCP HEADWORKS UPGRADES	80,866	216,934
	250002	LAKEVIEW PS - PUMP 3 UPSIZING & ELECTRIC	62,215	122,785
	240013	ODESSA MAIN ST RECONSTRUCTION	19,927	74,673
	240016	LAKESIDE PH 8 - SANITARY STUB	-	50,000
	240017	COUNTY RD 6 & TKB INTERSECTION UPGRADES	34,327	189,273
	240019	WILTON HALL ROOF COATING	11,770	26,730
	240021	AWPCP SLUDGE HAULING TRIAL	12,048	32,152
	240023	AMHERST DRIVE TRAFFIC CALMING PILOT PROJ	166,063	149,437
	240040	BATH WWTP SLUDGE DECANT SYSTEM	758	63,442

	240041	BATH WWTP WATER RECLAMATION SYSTEM	49,744	95,356
	240050	LAYER CAKE HALL ADDITION	60,435	175,565
	280001	OUTDOOR SPLASH PARK	99	199,901
	250003	BWTP - RAW WATER INTAKE STRUCTURE ASSMT	3,656	46,344
	250004	SYSTEM CONNECTION - FEASIBILITY STUDY	1,576	148,424
	250006	BWTP - RECOAT TANKS & FILTER INSTALL	3,974	286,026
	250007	AMHERSTVIEW WEST - SERVICING	404,238	195,762
	250008	WATERMAIN RELINING PROGRAM	37,638	112,362
	250010	FAIRFIELD HOUSE RESTORATION	7,805	412,195
	250011	COMM ENERGY FINANCING -FEASIBILITY STUDY	7,907	142,093
	250012	HVAC REPLACEMENT PROGRAM	22,899	153,101
	250013	ROOF REPLACEMENT PROGRAM	10,300	89,700
	250014	PARKING LOT AND PATHWAY PROGRAM	1,111	38,889
	250015	E.V. CHARGER STRATEGY	2,799	197,201
	250024	BATH WPCP GENERATOR	5,624	94,376
	250033	BOOSTER STATION BACKFLOW PREVENTOR MO	2,125	47,875
	250041	SPECIES AT RISK	157,641	1,142,359
	250026	IMPOST STUDY	478	29,522
ENG Total			**20,644,461**	**25,978,606**
FIRE	240020	FIRE TRAINING CENTRE REPAIRS	48,600	70,300
	FEQUIP	ANNUAL POOLED FIRE EQUIPMENT LIFECYCLE	33,313	27,387
	FFLEET	ANNUAL FIRE FLEET	-	-
	LBUNK	ANNUAL BUNKER GEAR LIFECYCLE	31,866	19,234
	250016	SCBA FILL STATION - AMHERSTVIEW STATION	-	85,000
FIRE Total			**113,780**	**201,920**
IT	MOBDEV	ANNUAL MOBILE DEVICES	18,586	14,614
	NETWRK	ANNUAL IT NETWORK EXPENSES	16,403	32,297
		Website Refresh	-	
IT Total			**34,988**	**46,912**
PW	200051	SIMMONS ROAD RECONSTRUCTION	393,405	323,295

	200053	RURAL ROAD - ABSALOM & DOYLE	443,599	626,501
	210031	AI PW LAND ACQUISITION	-	50,000
	210032	PEDESTRIAN CROSSOVERS	-	10,000
	220015	PARK & MANITOU CRES SURFACE ASPHALT	99	480,601
	220025	FRONT RD. RECONSTRUCTION	-	507,400
	220027	OLD DOYLE ROAD BRIDGE REMOVAL	-	70,700
	240006	BATH GARAGE FUEL TANK	-	20,900
	250022	STORM PONDS CLEANOUT/DREDGING	20,934	29,066
	250021	INTERSECTION STUDIES	4,783	20,217
	BRIDGE	OSIM BRIDGE & CULVERT LIFECYCLE	373,647	977,753
	CULVER	ANNUAL NON-OSIM CULVERT REPLACEMENTS	56,930	43,070
	EQUIP	ANNUAL EQUIPMENT	566,514	1,038,786
	EQUIP	ANNUAL EQUIPMENT - Fleet Study	8,395	- 8,395
	220020	2022 EQUIPMENT	-	84,600
	HEAVY	ANNUAL HEAVY DUTY EQUIPMENT	245,445	307,355
	HEAVY	ANNUAL HEAVY DUTY EQUIPMENT - Single Axle	-	425,000
	LIGHT	ANNUAL LIGHT DUTY FLEET	367,040	492,360
	250020	POTTER ST ROUNDABOUT MODIFICATIONS	209	59,791
	HCB	HCB LIFECYCLE	1,090,373	455,127
	LCB	LCB LIFECYCLE	330,547	991,353
	LOCATE	UTILITIY RELOCATIONS FOR FUTURE PROJECTS	-	150,000
	NGUIDE	NON-OSIM GUIDERAILS	-	150,000
	OGUIDE	OSIM STRUCTURES - GUIDERAILS	-	249,800
	WIDEN	GENERAL ROAD WIDENING	691	212,509
PW Total			**3,902,612**	**7,767,788**
	190018	BABCOCK MILL UPGRADES	13,631	84,669
	240030	ANNUAL PARK SIGNS	8,725	178,275
	240034	PARKS EQUIPMENT (DETACHABLE LOADER, ETC	7,910	3,090
	250017	DINOSAUR PARK PLAYGROUND REPLACEMENT	1,804	165,196
	250018	SHARING CNTR FRONT ENTRANCE ACCESS. UPG	916	54,084

	250023	LAC EQUIPMENT	7,594	2,406
	FIBAR	ANNUAL FIBAR REPLACEMENT	5,607	82,993
	TREE	TREE ASSET MANAGEMENT PROGRAM	38,974	146,126
REC/FM Total			**134,000**	**794,200**
Public Transit				
	200018	BUS SHELTER REPLACEMENT - TRANSIT RATE	-	49,700
Public Transit Total			**-**	**49,700**
UT	220052	FWTP HIGH LIFT PUMP REPLACEMENT	-	19,100
	250027	LONG TERM SCADA PLAN	98,684	81,316
	250029	FWTP LOW LIFT PUMP REBUILD	-	45,000
	250031	BATH TOWER SCADA PLC INSTALLATION	660	59,340
	250034	SCADA COMPUTER HARDWARE UPGRADES	23,036	36,964
	250036	SCADA MASTER PLAN	-	50,000
	HYDRA	HYDRANT REPLACEMENT	-	20,200
	METER	WATER METER REPLACEMENTS	83,920	147,080
UT Total			**214,949**	**474,651**
CSSI	250001	CONDITION ASSESSMENTS & ENERGY AUDITS	124,537	25,463
	HAF	Housing Acc Fund	96,582	3,483,418
CSSI Total			**221,119**	**3,508,881**
HCT	250019	ARTS, CULTURE & HERITAGE MASTER PLAN	61,858	63,142
HCT Total			**61,858**	**63,142**
Grand Total			**25,327,767**	**38,885,800**

11. APPENDIX D – RESERVE AND RESERVE FUND BALANCES

Loyalist Township
Reserve & Reserve Fund Projections

	Ending Reserve Balances, December 31, 2024	2025 Inflows Per Budget	2025 Outflows Per Budget	Projected Reserve Balance - December 31, 2025	2026 Estimated inflows Per Budget	2026 Projected Outflows Per Budget	Projected Reserve Balance - December 31, 2026
CATEGORY A: OBLIGATORY/EXTERNALLY RESTRICTED RESERVE FUNDS							
Development Charges	1,377,291	1,078,900	(460,800)	1,995,391	1,102,600	(3,497,200)	(399,209)
Parkland	585,192	50,500	(167,000)	468,692	52,000	(172,010)	348,682
Provincial Gas Tax	522,449	198,449	-	720,898	198,449	(50,000)	869,347
Canada Community Building Fund	651,844	587,635	(235,157)	1,004,322	587,635	(587,635)	1,004,322
OCIF	1,399,839	1,299,608	(419,968)	2,279,479	1,389,335	(1,389,335)	2,279,479
Building Rate Stabilization	1,311,231	-	(31,120)	1,280,111	-	(165,230)	1,114,881
Total	5,847,847	3,215,092	(1,314,045)	7,748,894	3,330,019	(5,861,410)	5,217,503
CATEGORY B/B1: DISCRETIONARY/RESTRICTED RESERVE FUNDS							
Landfill Obligations	1,143,404	61,500	-	1,204,904	48,000	-	1,252,904
Industrial & Business Parks	2,267,385	575,640	(677,240)	2,165,785	479,690	(576,840)	2,068,635
Ameriks Scholarship	22,678	-	-	22,678	-	-	22,678
Prepaid Local Charges	649,257	-	(150,000)	499,257	-	(100,000)	399,257
Community Vibrancy Fund	1,205,101	71,280	-	1,276,381	70,000	-	1,346,381
Community Benefit Agreement Fund	1,937,105	584,820	-	2,521,925	566,200	-	3,088,125
Road Use Agreement Fund	479,731	77,800	-	557,531	77,800	-	635,331
Ferry Berthage	608,936	-	-	608,936	-	-	608,936
Total	8,313,597	1,371,040	(827,240)	8,857,397	1,241,690	(676,840)	9,422,247
CATEGORY B2: DISCRETIONARY RESERVE FUNDS - IMPOST FEES							
Water Impost Fees - Club	4,739,154	368,097	-	5,107,251	245,779	(139,167)	5,213,863
Sewer Impost Fees - Club	6,227,138	454,372	-	6,681,510	326,593	(1,882,300)	5,125,803
Water Impost Fees - Growth	2,780,065	854,903	(545,500)	3,089,468	570,821	(1,230,000)	2,430,289
Sewer Impost Fees - Growth	1,851,839	375,228	(441,950)	1,785,118	269,707	(2,165,000)	(110,176)
Total	15,598,196	2,052,600	(987,450)	16,663,346	1,412,900	(5,416,467)	12,659,779
CATEGORY C: CONTINGENCY RESERVE FUNDS							
Workers' Compensation	308,760	-	-	308,760	-	-	308,760

Loyalist Township
Reserve & Reserve Fund Projections

	Ending Reserve Balances, December 31, 2024	2025 Inflows Per Budget	2025 Outflows Per Budget	Projected Reserve Balance - December 31, 2025	2026 Estimated inflows Per Budget	2026 Projected Outflows Per Budget	Projected Reserve Balance - December 31, 2026
CATEGORY D: ASSET REPLACEMENT/MANAGEMENT RESERVE FUNDS							
General Capital	4,535,404	2,845,890	(7,649,875)	(268,581)	3,204,600	(2,898,727)	37,292
Special Area Capital - Water	1,370,347	2,474,800	(2,816,200)	1,028,947	2,537,700	(2,537,700)	1,028,947
Special Area Capital - Sewer	1,651,615	915,700	(2,209,550)	357,765	1,008,600	(1,002,787)	363,578
Fleet & Equipment Replacement	1,712,565	642,100	(490,000)	1,864,665	673,600	(2,026,956)	511,309
Amherst Island Assets	92,929	-	-	92,929	-	-	92,929
Quarry Rehabilitation & Post-Closure	643,138	191,100	-	834,238	300,000	-	1,134,238
Ice Resurfacer	26,495	-	-	26,495	-	-	26,495
Total	10,032,493	7,069,590	(13,165,625)	3,936,458	7,724,500	(8,466,170)	3,194,788
Total Reserve Funds	**40,100,893**	**13,708,322**	**(16,294,360)**	**37,514,855**	**13,709,109**	**(20,420,887)**	**30,803,077**
CATEGORY E: RESERVES							
WSIB	8,905	-	-	8,905	-	-	8,905
Land Sales (Non-Industrial or LEBP)	441,738	-	-	441,738	-	-	441,738
Working Funds	2,317,120	471,300	(429,100)	2,359,320	-	(1,247,690)	1,111,630
Election	32,814	20,000	-	52,814	-	(60,000)	(7,186)
General Rate Tax Stabilization	1,960,206	-	-	1,960,206	-	(622,000)	1,338,206
Winter Control	364,712	-	-	364,712	-	-	364,712
Ferry Operations	(78,663)	-	-	(78,663)	-	-	(78,663)
Transit Operations	11,354	-	-	11,354	-	-	11,354
General Fire Department	26,990	1,900	(600)	28,290	-	-	28,290
Fire Training Centre	67,241	9,700	-	76,941	10,000	-	86,941
Physician Recruitment	60,000	-	(20,000)	40,000	-	(20,000)	20,000
Parks Capital improvement	171	1,080	-	1,251	700	-	1,951
Sports Fields Capital Improvement	75	1,980	-	2,055	-	-	2,055
Arena Capital Improvement	8,963	-	-	8,963	-	-	8,963
Pool Capital Improvement	-	-	-	-	8,250	-	8,250
Leisure & Activity Centre Capital Improvement	17	-	-	17	-	-	17
Amherstview Community Hall Capital Improvement	527	1,800	-	2,327	2,100	-	4,427
Commemorative Program	4,000	-	-	4,000	-	-	4,000
Utilities Rate Stabilization	670,555	-	-	670,555	1,256,570	-	1,927,125
Bath Canada Day	34,510	-	(12,600)	21,910	-	(12,400)	9,510
Bath Museum Committee	8,056	-	-	8,056	-	-	8,056
Amherst Island Recreation Committee	-	-	-	-	-	-	-
Total Reserves	**5,939,289**	**507,760**	**(462,300)**	**5,984,749**	**1,277,620**	**(1,962,090)**	**5,300,279**
Grand Total	**44,640,344**	**14,216,082**	**(16,756,660)**	**43,499,605**	**14,986,729**	**(22,382,977)**	**36,103,357**

12. APPENDIX E – PRIORITISATION OF CAPITAL PROJECTS POLICY

Staff Report

To	Committee of the Whole
Department	Economic Growth and Community Development Services Department
Meeting Date	Council and Committee of the Whole Meetings - 22 Oct 2024
Subject	Capital Project Prioritization Policy
Report Number	SR- 2790
Prepared by	Luke MacDonald

Recommendation

1. That the report from the Engineering and Environment Division, dated October 22nd, 2024 re: Capital Project Prioritization Policy, be received; and
2. That Council provides direction to staff to bring an updated policy back to Committee of the Whole prior to the 2026 budget deliberations.

Executive Summary

Purpose of Report

The intent of this report is to provide Council with an overview on the current Policy and Procedure used to prioritize capital projects for the annual budget review process. This report also seeks to determine if Council is interested in updating the Policy for the 2026 Budget (next year).

Report Highlights

- The existing Prioritization of Capital Projects policy identifies five key areas including: Safety, health, and legislative; Lifecycle Maintenance; Ongoing Problems; Growth; and New Initiatives.
- To implement the Policy staff developed a Procedure utilizing a weighted matrix approach entitled "Benefit Score Calculation".
- Staff have identified recommended areas where the policy can be improved upon including: inclusion of the weighted matrix procedure in the policy itself, alignment with the asset management plan (AMP), projecting out long term priorities and links to the strategic plan.

- Staff have identified several areas council may wish to provide direction to staff for inclusion in the policy: service areas, project location, environment and climate change initiatives.

Report Details

Background and Analysis

Existing Policy

In 2009, council adopted the attached policy titled "Prioritization of Capital Projects", Council Minute No. 2009.21.18. The existing policy identifies the following five priority areas:

1. Safety, health, and legislative
2. Lifecycle Maintenance
3. Ongoing Problems
4. Growth
5. New Initiatives

The priority areas identified within the Policy are listed in order of importance, and are used annually to classify projects during the normal budget procedures.

Existing Procedure

In order to implement the attached policy, staff developed the procedure entitled "Benefit Score Calculation". The purpose of this procedure is to provide an objective means of ranking projects through the use of a weighted matrix. This allows for projects across various services areas to be compared through a prioritization lens. The benefit score calculation procedure considers the five main priority areas, along with the following additional criteria to further delineate the project ranking:

1. Legislative Requirement
2. Funding Available
3. Restores/Maintains Service Levels
4. Mitigates Risk
5. Maintenance Cost Savings
6. Improves Efficiency
7. Any Plan Approved by Council
8. Enhances Service Levels

This procedure and the resulting benefit score has historically been included in the budget binders prepared annually for council. An example project from the 2024 budget binder has been included attached to this report. In this example entitled "220052 - FWTP High Lift Pump Replacement" the project ranks of "high importance" due primarily to the legislated requirements placed on Water Treatment Plants by the Ministry of Environment, Conservation, and Parks and the potential health and safety risk that is posed if a malfunction were to occur within the system.

Review and Revision

As this Policy has not been reviewed by Council in 15 years, staff identified this as a policy that Council may wish to review and revise. While the revision of the Policy cannot be accomplished in time to implement for the 2025 budget deliberations, as

that work is well underway, staff wanted to make sure council is aware of the policy and how it is currently being implemented.

Items that staff recommend for inclusion in an updated Capital Project Prioritization Policy:

- Inclusion of the weighted matrix procedure in the policy itself
  - Currently the policy identifies the priority areas and general ranking, but lacks specifics on how Council wishes to see these priorities implemented. Staff have developed the procedures necessary to implement the Policy based on respective expertise, however including the weighted matrix component in the Policy itself would help bring greater clarity and transparency to how the Policy is implemented.
- Alignment with the asset management plan (AMP)
  - The AMP identifies assets risk ratings based on the consequence and probability of failure. These risk ratings while used by staff to help inform projects are not directly tied into the current prioritization process. As the AMP has been developed over time, and will continue to be refined, this information has become increasing useful and more relevant. Including the risk score directly from the AMP will aid in bringing greater harmony between various plans and policies adopted by council.
- Projecting out long term priorities and links to the strategic plan
  - Implementing the policy on an annual process is typically fairly straight forward, as each project is evaluated in its current condition with the work planned to occur for the following year.
  - However, when considering the long range financial plan it can become more challenging to identify project priorities year by year, primarily when considering the priority areas of Growth and New Initiatives. Staff would propose reviewing all projects within these priority areas and further delineating how these projects get prioritized. Most of these projects are derived from new plans i.e. the upcoming Solid Waste Management Master Plan, Recreation Master Plan, Fire Master Plan, etc. will all identify projects within the Growth and New Initiatives priority areas.
  - A part of this analysis would also include reviewing links to the strategic plan. While the Township has many various studies and plans which provide guidance for moving forward in various service areas, the strategic plan is intended to provide a high level structure that over arches all of the initiatives occurring within the Township. Including this connection in an updated policy would similarly bring harmony amongst the various plans.
  - This new long term projection could be utilized when developing new master plans to help contextualize where various growth and new initiatives rank in relation to projects not listed within the respective master plan itself.

Additional items that Council may wish to discuss and provide direction to staff for consideration in the Policy include:

- Service area prioritization
- Project location prioritization
- Environment and climate change initiatives prioritization

Financial Implications

The 2025 budget process will continue utilizing the existing policy and procedure. If council wish to deviate from this policy, and prioritize a specific project, they may provide the necessary direction to staff during the special committee of the whole meeting(s) that are anticipated to occur in November.
The revisions to a Capital Project Prioritization policy would have long term financial impacts on the Township as it is utilized to determine which projects are put forward for council approval and when.
The development of the revised policy would occur within the normal operating budget.

Communication and Consultation Plan

If council elects to proceed with revising the policy, staff would conduct research and discuss extensively amongst the management team various ways to structure a new policy with any additional items for inclusion that council or staff may identify as relevant. The revised policy would then be brought back to Committee of the Whole for further review by Council at that time.

Alternatives

The primary alternatives available to Council are:

1. Direct staff to update the policy prior to the 2026 budget deliberations. This is recommended for the reasons listed above.
2. Direct staff to update the policy prior to the 2025 budget deliberations. This is not recommended as staff have been working to prepare the necessary materials within the current Policy framework. Updating the Policy prior to the 2025 budget deliberations could risk delaying the whole process. Early budget approval brings clarity to staff for priority projects and operations, and can allow for early tendering of projects improving pricing.
3. Do nothing. This is not recommended for the reasons listed above.

Attachments

Financial - Prioritization of Capital Projects
Procedure for Prioritization of Capital Projects
220052 - FWTP High Lift Pump Replacement

Approved by

NAME	**Prioritization of Capital Projects**
DATE OF ADOPTION	**Administration Committee - October 5, 2009** **Council - October 13, 2009**
COUNCIL MINUTE NO.	**Administration No. 2009.104** **Council Minute No. 2009.21.18**

POLICY

Due to limits on availability of funding, capital budgeting decisions by Council are of necessity made on a priority basis. When developing Capital Budgets, Department Heads will classify projects into one of 5 categories being: **safety, health or legislated** initiatives, **lifecycle maintenance** (to care for existing assets); **ongoing programs** (to address ongoing community priorities), **growth** (to support new residents and businesses), which form the bulk of the requirement, and **new initiatives** (to fund new programs and assets that are not growth related). It is recognized that some projects will cross over between two or more categories. These will be grouped into the single category which predominates.

1. Safety, health and legislative
New initiatives resulting from safety, health, and environmental concerns or to meet new legislative requirements.

2. Lifecycle Maintenance
The Townships physical assets include roads and sewer infrastructure, sidewalks, water, fleet equipment, information technology, parks and buildings. To protect its investment and ensure the economical, efficient and effective performance of these assets, the Township must perform appropriate maintenance and repair, along with the timely replacement of key components. This long-range financial plan identifies the estimated level of expenditure needed to address ongoing needs of these physical assets, as well as the impact of deferred maintenance activity. **Generally, lifecycle maintenance is funded from the property tax base or the water and sewer surcharge rate base.**

3. Ongoing Programs
Ongoing programs are determined by community needs not characterized as lifecycle or growth related. Generally, these programs-like community-related facilities, affordable housing, new street or park pathway lighting, sports field development, and park and intersection improvements-consist of annual allotments that gradually increase the level of service throughout the City and are an important part of the City's day-to-day service delivery to residents. Also included in this category is planning work-such as the Official Plan and master plans-performed on a cyclical basis. **These programs are generally paid through taxes and utility rates.**

4. Growth
New residents and businesses require either new or expanded municipal infrastructure to service their needs. For the purposes of this long-range financial plan, this kind of infrastructure is known as growth infrastructure. Although driven by growth, these infrastructure projects often benefit existing residents. For example, if the Township standard is one ice rink for a specified number of people, when the population grows, the Township will require a proportionate number of new ice rinks. **Since all residents profit from these projects, they are funded both by development charges and by property taxes and utility rates.**

5. New Initiatives
New initiatives are large one-time projects that provide a new or improved level of service. Examples could include new transit initiatives, a new library branch, and expansion of the ambulance fleet that are driven by improving service to existing residents rather than by growth. **Generally, these initiatives are funded through taxes (including eg repayment of debenture issues) and utility rates.**

REVISION NO._____ DATE_____ MINUTE NO.

BENEFIT SCORE CALCULATION

Policy Adopted by Council:

Current Project Priority Score (main project driver)

	Current Project Types	New Priority Score (points)	Definition
1	Legislative, Health and Safety	100	New initiatives resulting from safety, health, and environmental concerns or to meet new legislative requirements. These don't need to be prioritize any farther they are the highest priority. Including signed legal agreements.
2	Lifecycle	4	The Townships physical assets include roads and bridges, storm, sidewalks, water, wastewater, fleet & equipment, information technology, parks and buildings. To protect its investment and ensure the economical, efficient and effective performance of these assets, the Township must perform appropriate maintenance and repair, along with the timely replacement of key components.
3	Ongoing Programs	4	Ongoing programs are determined by community needs. Generally, these programs consist of annual allotments that ensure the level of service throughout the Township and are an important part of the Township's day-to-day service delivery to residents. Included in this category is work performed on a cyclical basis.
4	Growth	3	New residents and businesses require either new or expanded municipal infrastructure to service their needs.
5	New Initiatives	2	New initiatives are projects that provide a new or improved level of service. Examples could include new transit initiatives, and expansion of the fleet that are driven by improving service to existing residents rather than by growth.

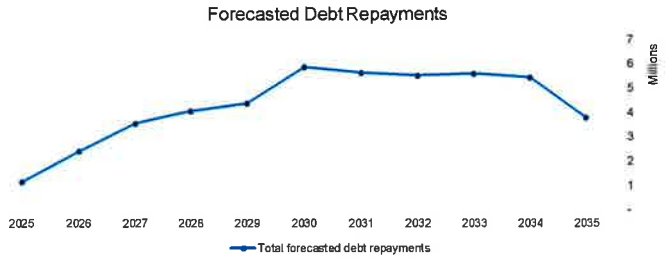
New Criteria Score (all that apply)

	New Criteria	Points	Definition
1	Legislative Requirement	5	projects that must be done due to regulation i.e. new treatment process or fire truck fleet replacement.
2	Funding Available	4	>50% of the project cost is available through grants, partnerships, etc. i.e. MTO Connecting Links (Does NOT include Carry Forward)
3	Restores/Maintains Service Levels	4	if this project isn't done the LOS will decrease as a result or the service level has been decreased and this will restore it i.e. significantly deteriorated roadways, rec programming reduced sportsfield deteriorated
4	Mitigates Risk	3	reduces financial, environmental, legal risk i.e. adding security system, cameras, extra lighting outside at a facility to reduce vandalism
5	Maintenance Cost Savings	3	project will reduce operating costs i.e. replacing the pool, replacing a watermain that requires daily flushing
6	Improves Efficiency	3	project enables staff to do more or partnerships i.e. 1 larger mower replaces 2 smaller mowers, county work, multiple service areas (roads & water)
7	Any Plan Approved by Council	3	Examples would be Strategic Plan, Master Plans, Climate Action Plan, etc
8	Enhances Service Levels	1	increases the LOS provided i.e. surface treating a gravel road, increasing fleet vehicles, bus shelters at more stops

BENEFIT SCORE = Current Project Priority Score (only 1 applies) * New Criteria Score (sum of all that apply)

13. APPENDIX F – 10-YEAR CAPITAL PLAN

Debt Repayment & Annual Repayment Limit (ARL)



	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Township-wide existing debt repayments	976,515	972,736	725,065	637,473	503,360	400,873	366,201	366,201	366,201	366,201
Estimated new debt repayments from net infrastructure deficits	1,420,365	1,800,219	1,764,594	1,728,969	1,693,344	1,657,719	1,622,094	1,586,470	1,550,845	1,515,220
Estimated new debt repayments for industrial land redevelopment	-	431,775	1,247,912	1,661,812	3,323,192	3,261,433	3,199,674	3,292,312	3,168,795	1,553,519
Estimated debt repayments on growth projects	-	325,300	325,300	325,300	325,300	325,300	325,300	325,300	325,300	325,300
Total projected debt repayments	2,396,880	3,530,030	4,062,871	4,353,554	5,845,196	5,645,325	5,513,269	5,570,283	5,411,140	3,760,240
Percentage of own-sourced revenue (ARL is 25%)	5.7%	7.9%	8.6%	8.7%	11.0%	10.0%	9.2%	8.8%	8.0%	5.3%
Risk level as prescribed by the Ministry of Municipal Affairs and Housing	Moderate	Moderate	Moderate	Moderate	High	Moderate	Moderate	Moderate	Moderate	Moderate

10-Year C..tal Plan

Project Name	Lead Dept	Dept	Sum of 10 Yr Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
Fleet													
ANNUAL HEAVY DUTY FLEET - Corporate	Fleet	Fleet	6,386,570	505,000	986,363	530,949	1,174,786	1,126,567	-	-	1,428,924	633,981	-
ANNUAL LIGHT DUTY FLEET - Corporate	Fleet	Fleet	1,552,804	70,000	440,598	429,311	168,203	82,590	-	176,191	-	185,911	-
ANNUAL LIGHT DUTY FLEET - Utilities	Fleet	Fleet, Utilities	922,617	70,000	297,923	207,886	-	-	-	256,560	90,248	-	-
ANNUAL EQUIPMENT - Corporate	Fleet	Fleet	6,831,829	196,956	2,185,978	926,811	1,084,741	1,286,870	598,515	358,357	110,357	83,244	-
ANNUAL EQUIPMENT - Utilities	Fleet	Fleet, Utilities	190,777	-	-	65,651	-	-	-	125,126	-	-	-
CSSI													
Condition Assessments & Energy Audits	CSSI	CSSI / Eng	300,000				150,000					150,000	
Engineering													
AMHERST DR. URBANIZATION	E&E	E&E, PW	100,000	100,000	-	-	-	-	-	-	-	-	
HP WATER PIPE ON TOWER ROAD	E&E	E&E, Util	1,450,000	50,000	350,000	-	350,000	-	350,000	-	350,000	-	
UPGRADE PURDY PRV	E&E	E&E, Util	50,000	50,000	-	-	-	-	-	-	-	-	
STELLA 40FT & FRONT ROAD & PW GARAGE PARKING LOT	E&E	E&E, PW	6,000,000	-	3,000,000		3,000,000	-	-	-	-	-	
MAIN ST., BATH AND WINDERMERE INTERSECTION	E&E	E&E, Util, PW, FM	4,660,000	4,660,000	-	-	-	-	-	-	-	-	
BATH MAIN ST. WINDERMERE TO EAST END	E&E	E&E, PW, Util, Rec	3,800,000	-				3,800,000	-	-	-	-	
MAIN ST BATH - CENTENN. PRK > WINDERMERE	E&E	E&E, Util, PW, RecFM	5,000,000	-	-	-	-		5,000,000	-	-	-	
UTILITIES OFFICES & STORAGE	E&E	E&E, Util	1,200,000	1,200,000	-	-	-	-	-	-	-	-	
NEILSON STORE ROOF & VERANDA	E&E	E&E, RecFM	250,000	250,000	-	-	-	-	-	-	-	-	
AWPCP HEADWORKS UPGRADES	E&E	E&E, Util	5,520,000	-	-	-		5,520,000	-		-	-	
Lakeview PS - Pump 3 Upsizing and Electrical	E&E	E&E, Util	1,530,000	1,530,000									
ODESSA MAIN ST RECONSTRUCTION	E&E	E&E, PW, Util, Rec	10,230,000	2,450,000	3,120,000	4,660,000	-	-	-	-	-	-	
BATH WWTP WATER RECLAMATION SYSTEM	E&E	E&E, Util	405,000	405,000	-	-	-	-	-	-	-	-	
Bridge St. SPS - capacity upgrades	E&E	E&E, Util	4,950,000								450,000		4,500,000
Watermain Relining Program	E&E	E&E, Util	5,600,000		700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	
Fairfield House Restoration	E&E	E&E, HCT, RecFM	1,600,000		1,600,000								
Building Mechanical Replacement Program	E&E	E&E, All	676,962	30,000	51,263	40,030	148,911	172,000	121,179	113,580	-	-	-
Roof Replacement Program	E&E	E&E, All	1,786,005	262,500	211,216	327,548	252,969	218,604	212,050	171,094	96,875	33,150	-
Parking Lot and Pathway Program	E&E	E&E, All	1,080,000	200,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	
BCA Structural Investigations and Repairs	E&E	E&E, All	225,094	50,000	57,794	-	46,776	-	-	-	70,525	-	-
BATH WPCP GENERATOR	E&E	E&E,Util	600,000	600,000	-	-	-	-	-	-	-	-	
Impost Study	E&E	E&E, Util	30,000					30,000					
OUTDOOR SPLASH PARK - 2028	E&E	E&E, RecFM	1,550,000	50,000		1,500,000	-	-	-	-	-	-	
CORNELL, HUFF, LITTLEFIELD, WESTRAN	E&E	E&E, Util, PW	6,175,000	175,000	-	6,000,000		-	-	-	-	-	
SCOTLAND & OLD WILTON ASPHALT RECON.	E&E	E&E, PW	2,000,000	-	-		-	-	2,000,000	-	-	-	
SHORELINE ROADS MITIGATION PLAN	E&E	E&E, PW	7,047,000	-	384,000		558,000	-	477,000	-	2,231,000		3,397,000
LAKESIDE PONDS OVERSIZED WATERMAIN (TWP PORTION ONLY)	E&E	E&E, Util	279,600		279,600	-	-	-	-	-	-	-	
HAVERGAL, ASBURY, ROTHWELL	E&E	E&E	6,675,000	175,000		-	6,500,000		-	-	-	-	
Fields of Loyalist - Sanitary Sewer upsizing	E&E	E&E, Util	100,000	100,000									
Development Charges Study	E&E	E&E, All	100,000	50,000					50,000				
2026 - CTY RD 6 MULTI-USE PATHWAY (PATH & STORM) - AMHERST DR TO HWY 33	E&E	E&E, PW, RecFM	1,600,000			-	-	-	-	-	-	-	1,600,000
Sanitary Wet Weather Model	E&E	E&E, Util	150,000	150,000									
WILLIE PRATT REHABILITATION	E&E	E&E, RecFM	2,300,000	300,000		2,000,000							
Odessa Municipal Office Washroom Renewal	E&E	E&E, RecFM	25,000			25,000							
BATH MUSEUM REFURBISHMENT	E&E	E&E, HCT, RecFM	1,200,000		200,000		1,000,000						
Booster Station - Valve Replacement and Pipe Insulation	E&E	E&E, Util	50,000		50,000								
Wilton Hall - Exterior Repairs	E&E	E&E, HCT, RecFM	350,000			50,000	300,000						
AMHERST DRIVE RECONSTRUCTION	E&E	E&E, PW, Util, Rec	10,500,000	-	-	-			500,000		5,000,000	5,000,000	
Reconstruction - Church, Lodge, Second, Factory	E&E	E&E, Util, PW	2,150,000					150,000		2,000,000			
Empey Road multi-use pathway	E&E	E&E, PW, RecFM	254,000				50,000	204,000					
Lot 32 Conc 3 multi-use pathway	E&E	E&E, PW, RecFM	588,000		75,000	513,000							
Lakeview Park multi-use pathway & Creek Crossing	E&E	E&E, PW, RecFM	753,000						153,000	600,000			
Multi-use pathway connecting Lakeview Park to Amherst Drive	E&E	E&E, PW, RecFM	376,000							76,000	300,000		
Marshall Forty-Foot Road allowance conversion to multi-use pathway	E&E	E&E, PW, RecFM	214,000									214,000	
Old Wilton Reconstruction (South of 401)	E&E	E&E, PW	2,400,000				200,000		2,200,000				

10-Year Capital Plan

Project Name	Lead Dept	Dept	Sum of 10 Yr Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
William St Reconstruction	E&E	E&E, PW, Util	2,800,000						300,000		2,500,000		
Centre St Reconstruction	E&E	E&E, PW, Util	1,950,000							200,000		1,750,000	
Mill St and Gore St Reconstruction	E&E	E&E, PW, Util	2,400,000								250,000		2,150,000
Community Garden Development	E&E	E&E, Comms, Rec	15,000	15,000									
Church St Sidewalk Extension	E&E	E&E, PW	130,000	130,000									
Coronation Blvd Reconstruction	E&E	E&E, PW	1,550,000			50,000		1,500,000					
Amherstview - Evaluation - Keltha Drive and Penny lane drainage deficiencies	E&E	E&E, PW	20,000			20,000							
Amherstview - Evaluation - Major storm outlet determination, Culvert crossing rear 18 Amherst Drive	E&E	E&E, PW	20,000			20,000							
Odessa - Mill Street - swale and outlet Improvements	E&E	E&E, PW	60,000				60,000						
Transportation Master Plan	E&E	E&E, PW	200,000							200,000			
Stormwater Master Plan	E&E	E&E, PW	200,000								200,000		
Solid Waste Management Master Plan	E&E	E&E, PW	150,000									150,000	
Quinte Avenue - improve outlet to street drainage	E&E	E&E, Pw	50,077						50,077				
Raglan - drainage improvements	E&E	E&E, PW	542,442							50,000		492,442	
HWY 33 - Water Service replacement	E&E	E&E, Util	450,000						50,000	400,000			
Lakeside ponds watermains - oversizing and extensions (McKee Street, Speers Boulevard)	E&E	E&E, Util	500,000				500,000						
MCEA Study - Water Storage	E&E	E&E, Util	100,000		100,000								
Hydraulic Model	E&E	E&E, Util	150,000						150,000				
BWTP - Disinfection Expansion	E&E	E&E, Util	8,700,000	700,000		4,000,000					4,000,000		
BWTP - Pump Replacement and VFDs	E&E	E&E, Util	562,000							50,000	512,000		
Mott and Bulch - Reconstruction and PRV Upgrades	E&E	E&E, Util	1,600,000		100,000		1,500,000						
AWPCP - Biosolids dewatering and cake storage facility	E&E	E&E, Util	3,112,000							100,000	500,000	2,512,000	
Bath SPS #1 pump upgrades	E&E	E&E, Util	1,197,000					197,000	1,000,000				
Bath SPS #2 - installation of standby generator and flow meter	E&E	E&E, Util	320,000					320,000					
Bath SPS #3 - installation of standby generator and flow meter	E&E	E&E, Util	320,000						320,000				
AWSP - Walden Pond Drive extension and oversizing of sewer	E&E	E&E, Util	58,000						58,000				
Bath Water Tower Rehabilitation	E&E	E&E, Util	2,100,000			100,000	2,000,000						
AWPCP - Lagoon Clean Out and Repairs	E&E	E&E, Util	200,000			100,000		100,000					
Bath PS#2 - Forcemain Replacement	E&E	E&E, Util	540,129								30,000	510,129	
Westfield Dr Reconstruction	E&E	E&E, Util	880,000				80,000	800,000					
Fairfield WTP Membrane Replacements	E&E	E&E, Util	1,500,000						1,500,000				
AWPCP - UV Disinfection	E&E	E&E, Util	3,300,000									300,000	3,000,000
AWPCP - Emergency Generator	E&E	E&E, Util	500,000				100,000	400,000					
Waterfront Strategy	E&E	E&E, RecFM	150,000		150,000								
Babcock Mill	E&E	E&E, HCT, RecFM	4,400,000				400,000		4,000,000				
Wilton Road Dam - Safety and Maintenance Improvements	E&E	E&E	619,000			619,000							
Municipal Office Expansion	E&E	E&E, All	15,100,000			200,000		1,400,000		13,500,000			
Oxford/Cambridge - Sewer Repairs	E&E	E&E, PW, Util	150,000		150,000								
BSTP - Repair of Plant Effluent Pipe	E&E	E&E, Util	600,000	600,000									
AWPCP - Odour Study	E&E	E&E, Util	60,000	60,000									
Simmons Road Reconstruction - Village Limits	E&E	E&E, PW, RecFM	6,300,000					400,000		5,900,000			
Emergency Services - Backup Generators and ATS	E&E	E&E, Fire	700,000		100,000	600,000							
Park Cres Pathway Block Reconstruction	E&E	E&E, PW	450,000		50,000	400,000							
BSTP - Misc Handrail and Step Replacement	E&E	E&E, Util	50,000		50,000								
BWTP - Citric Acid System	E&E	E&E, util	200,000	50,000	150,000								
Highway 33 Pedestrian Safety	E&E	E&E, RecFM	220,000						$ 20,000.00	$ 200,000.00			
WJH Phase 2 Study	E&E	E&E, RecFM	100,000							$ 100,000.00			
Layer Cake Hall Refurbishing	E&E	E&E, RecFM	475,000									$ 75,000.00	$ 400,000.00
LDSB Ball Diamond Replacement	E&E	E&E, RecFM	935,000				$ 85,000.00	$ 850,000.00					
New Multi-use field	E&E	E&E, RecFM	664,950						$ 60,450.00	$ 604,500.00			
Odessa Tennis Court Construction	E&E	E&E, RecFM	605,000						$ 55,000.00	$ 550,000.00			
A.W.S.P. Pickleball Courts	E&E	E&E, RecFM	825,000								$ 75,000.00	$ 750,000.00	
Odessa Centennial Park - Dog Park	E&E	E&E, RecFM	357,500				$ 32,500.00	$ 325,000.00					
Skater Park - Cooling system & upgrades	E&E	E&E, RecFM	3,300,000									$ 300,000.00	$ 3,000,000.00

10-Year C[illegible]al Plan

Project Name	Lead Dept	Dept	Sum of 10 Yr Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
Bath Park - District park conversion	E&E	E&E, RecFM	2,750,000							$ 250,000.00	$ 2,500,000.00		
A.W.S.P. Dog Park	E&E	E&E, RecFM	440,000							$ 40,000.00	$ 400,000.00		
Odessa - Pump Track	E&E	E&E, RecFM	440,000						$ 40,000.00	$ 400,000.00			
Amherst Island - Community Facility Plan	E&E	E&E, RecFM	70,000							$ 70,000.00			
Odessa Community Park Development	E&E	E&E, RecFM	2,200,000					$ 200,000.00	$ 2,000,000.00				
Aura Park and Trail Development	E&E	E&E, RecFM	1,025,000								$ 125,000.00	$ 900,000.00	
Lakeside Ponds Trail - Feasibility Study & Development	E&E	E&E, RecFM	205,000						$ 47,000.00	$ 158,000.00			
Stella Waterfront Park Development	E&E	E&E, RecFM	820,000								$ 70,000.00	$ 750,000.00	
EXTF - Masonary and Concrete Repairs	E&E	E&E, RecFM, Util, Fire	313,605	-		313,605							
EXTF - Vinyl Siding	E&E	E&E, RecFM, PW	46,313	-									46,313
EXTF - Metal Cladding	E&E	E&E, RecFM, PW, Util, Fire	648,975	-								648,975	
EXTF - Carpentry / Wood finishes	E&E	E&E, RecFM, Util, Fire	131,250	-	50,000			81,250					
INTF - Concrete Floor Resealing	E&E	E&E, RecFM, PW, Util, Fire	712,604	-									712,604
INTF - Ceiling and Wall Tiles	E&E	E&E, RecFM, PW, Util, Fire	273,481	-							273,481		
INTF - Flooring	E&E	E&E, RecFM, PW, Util, Fire	599,018	-						599,018			
Millhaven Garage - Septic System	E&E	E&E, RecFM	75,000	-					75,000				
Violet Landfill Equipment Depot - Septic System	E&E	E&E, PW	75,000	-							75,000		
Emergency Services													
FIRE TRAINING CENTRE REPAIRS	Fire	E&E, Fire	65,000	65,000	-	-	-	-	-	-	-	-	
ANNUAL POOLED FIRE EQUIPMENT REPLACEMENT	Fire	Fire	30,000	30,000							-	-	
ANNUAL EQUIPMENT - Fire	Fleet	Fleet, Fire	455,612		-	111,756	-	69,984	-	181,538	-	92,334	-
ANNUAL FLEET - FIRE - VEHICLES & EQUIPMENT	Fire	Fleet, Fire	3,220,000	1,185,000	-	1,185,000	-	690,000	-	160,000	-	-	
ANNUAL BUNKER GEAR REPLACEMENT	Fire	Fire	233,000	35,000	33,000	33,000	33,000	33,000	33,000	33,000	-	-	
Cancer prevention project	Fire	Fire	64,000	64,000									
RECRUITMENT ANNUAL COSTS - WAGES	Fire	Fire	60,000	60,000									
RECRUITMENT - BUNKER GEAR	Fire	Fire	90,000	90,000	-	-	-	-	-	-	-	-	
RECRUITMENT - UNIFORMS	Fire	Fire	5,600	5,600									
RECRUITMENT - INSTRUCTOR COSTS	Fire	Fire	20,000	20,000									
RECRUITMENT - MEDICAL TRAINING	Fire	Fire	3,000	3,000									
RECRUITMENT - MEDICAL ASSESMENT	Fire	Fire	8,700	8,700									
RECRUITMENT - SUPPORT AND LOGISTICS	Fire	Fire	7,900	7,900									
Odessa Fire Station Garage Door Opener Replacement	Fire	Fire	21,850	21,850									
Bath Fire Station Garage Door Opener Replacement	Fire	Fire	25,875		25,875								
Portable and Mobile Radio Replacemnt Program	Fire	Fire	85,000	85,000	-	-	-	-	-	-	-	-	
IT													
Computer Annual Replacements	IT	IT	655,000	50,000	80,000	90,000	55,000	90,000	55,000	90,000	55,000	90,000	
Security Cameras	IT	IT	290,000	20,000	-	-	200,000	60,000			10,000		
Mobile Devices	IT	IT	60,000	20,000				20,000				20,000	
Annual IT Network Expenses	IT	IT	285,000	25,000	60,000	200,000							
SOKKIA Handheld GPS Units - Public Works	IT	IT	20,000							20,000			
SOKKIA Handheld GPS Units - Engineering	IT	IT	20,000		20,000								
Printers	IT	IT	91,000	16,000	20,000	15,000			20,000	20,000			
Council devices	IT	IT	20,000	20,000									
Council Chambers - Video & Audio Equipment Upgrade	IT	CSSI	75,000	75,000									
Public Works													
RURAL ROAD - MAPLE	PW	PW	1,375,000		-	-		775,000	-	-	600,000	-	
PARK & MANITOU CRES. SURFACE ASPHALT	PW	PW	40,000	40,000	-	-	-	-	-	-	-	-	
Storm Ponds Clean Out/Dredging	PW	PW	1,030,000	50,000	115,000	115,000	120,000	120,000	125,000	125,000	130,000	130,000	
Intersection Studies	PW	E&E, PW	130,000	10,000	25,000	25,000			20,000	20,000	15,000	15,000	
OSIM BRIDGE LIFECYCLE	PW	PW	1,690,000	-	545,000	520,000				625,000			
ANNUAL CULVERT REPLACEMENTS	PW	PW	700,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-	
HCB LIFECYCLE	PW	PW	16,900,000	900,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
LCB LIFECYCLE	PW	PW	16,900,000	-	2,900,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
UTILITY RELOCATIONS FOR FUTURE PROJECTS	PW	PW	450,000	-	75,000	75,000	50,000	50,000	50,000	50,000	50,000	50,000	

10-Year Capital Plan

Project Name	Lead Dept	Dept	Sum of 10 Yr Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
NON-OSIM GUIDERAILS	PW	PW	50,000	-	50,000								
ANNUAL ROADWAY SIGN REPLACEMENT	PW	PW	60,000	-	10,000	10,000	10,000	10,000	10,000	10,000	-	-	
GENERAL ROAD WIDENING	PW	PW	400,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
VIOLET RD. BRIDGE AREA NORTH TO SHARPE	PW	PW	775,000	75,000	-	-	700,000	-	-	-	-	-	
GILDERSLEEVE (SOUTH END) TO SOMERSET - CONNECTING SIDEWALK	PW	E&E, PW	30,000	-	-	30,000	-	-	-	-	-	-	
ROLLER PRO ACCESSORY BINS	PW	PW	50,000	-	50,000								
WASHPAD - CTY ROAD 6 GARAGE	PW	PW	200,000	200,000									
VIOLET LANDFILL FUEL TANK	PW	PW	30,000	30,000									
Violet Landfil Fence Replacement	PW	PW	60,000	60,000									
RURAL ROAD REPAIRS & IMPROVEMENT	PW	PW	11,830,000	430,000	1,500,000	1,800,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
Substandard sidewalk width replacement program	PW	E&E	1,600,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Bridge railing deficiencies	PW	PW	560,000		60,000	65,000	65,000	70,000	70,000	75,000	75,000	80,000	
Replacement-Simmons Road twin culverts @ Thorpe Road Intersection	PW	PW	372,046							372,046			
Replacement - Third Concession Road culvert @ Miller Municipal Drain	PW	PW	562,801								562,801		
Violet Road Scale house Replacement (including foundation, septic,underground utilities, water holding tank, lights and camera relocations)	PW	PW	175,000			175,000							
Violet road Scale House Replacement Planning/Permiting	PW	PW	50,000		50,000								
Al Landfill Scale House Replacement (20' Container Building)	PW	PW	35,000	-	35,000								
Relocation of Landfill Scales Violet Landfill	PW	PW	45,000			45,000							
Cty Rd 6 Garage - Replace fuel tanks	PW		62,500					62,500					
Cty Rd 6 Garage - Replace fuel pump stations	PW		30,000					30,000					
Violet Landfil Equip. Depot - Replace fuel tanks	PW		75,000				75,000						
Recreation & Facilities													
Annual Fibar Replacement	Rec	RecFM	90,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
TREE ASSET MANAGEMENT PROGRAM	FM	RecFM	830,000	100,000	100,000	100,000	30,000	100,000	100,000	100,000	100,000	100,000	
Odessa Centennial Park - Tree Planting	RecFM	RecFM	70,000				$ 70,000.00						
MILLCREEK PARK GAZEBO	FM	RecFM	30,000		-	-	30,000	-	-	-	-	-	
AMHERSTVIEW HALL FLOOR	FM	RecFM	22,000		-	22,000	-	-	-	-	-	-	
LEISURE CENTRE FITNESS EQUIPMENT & SIGNAGE	Rec	RecFM	52,809		-	52,809	-	-	-	-	-	-	
BABCOCK MILL PARK LIGHTING, PATH EXTENSION, NORTH PAVING	FM	RecFM	550,000		-	60,000	490,000	-	-	-	-	-	
MUNICIPAL OFFICE AWNING & CUBICLES	FM	RecFM	20,480	20,480	-	-	-	-	-	-	-	-	
WJ HENDERSON LIBRARY ELECTRICAL	FM	RecFM	359,126	-	-	-	-	-	-	-	-	359,126	
2028 - WJ HENDERSON ARENA CONDENSOR	FM	RecFM	180,000	-	-	180,000	-	-	-	-	-	-	
2031 - WJ HENDERSON ARENA ELECTRICAL PANEL & AUTOMATION SYSTEM	FM	RecFM	140,000	-	-	-	-	-	140,000	-	-	-	
Heritage Neilson Store Septic Tank replacement (asset 14070)	FM	RecFM	95,000					95,000					
Skiber Park Basketball Net (asset 14569)	FM	RecFM	5,000								5,000		
Bath Centennial Park North Information Sign Replacement	FM	RecFM	5,000		5,000								
Playground Replacement Plan (PRP)	RecFM	E&E, RecFM	1,500,000				$ 300,000.00		$ 300,000.00	$ 300,000.00	$ 300,000.00		$ 300,000.00
Centennial Park Odessa Swingset Replacement (PRP)	FM	RecFM	25,000		25,000								
Easide Park Playground Replacement (PRP)	FM	RecFM	183,700					183,700					
Hawley Court Park (PRP)	FM	RecFM	125,000		125,000								
J Earl Burt Swing Set Replacement (PRP)	FM	RecFM	35,000		35,000								
Sunnyside Park Playground Replacement (PRP)	FM	RecFM	177,020			177,020							
Fairfield Park Playground Replacement (PRP)	FM	RecFM	172,010	172,010									
Bath Centennial Park South Refurbishment (PRP)	FM	RecFM	258,516									258,516	
Naturalized Planting Areas (NPA)	RecFM	RecFM	88,000		$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00		$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00
Lakeview Park Naturalized Buffer (NPA)	RecFM	E&E, RecFM, PW	30,000						$ 30,000.00				
Underused Fields Study	RecFM	RecFM	45,000			$ 45,000.00							
Outdoor volleyball court	RecFM	E&E, RecFM	40,000										$ 40,000.00
Odessa Community Park - Master Plan	RecFM	E&E, RecFM	70,000				$ 70,000.00						
Bath Tennis Court Conversion	RecFM	RecFM	30,000			$ 30,000.00							

10-Year Capital Plan

Project Name	Lead Dept	Dept	Sum of 10 Yr Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
Trails Master Plan	RecFM	E&E, RecFM	100,000					$ 100,000.00					
Loyalist Park Master Plan	RecFM	E&E, RecFM	70,000			$ 70,000.00							
Utilities													
Long-term SCADA Plan	Util	Util	300,000	150,000	150,000								
FWTP High Lift Pump Rebuild	Util	Util	45,000					45,000					
FWTP Low Lift Pump Rebuild	Util	Util	90,000		45,000		45,000						
AWPCP RAS Pump 1 Replacement	Util	Util	20,000		20,000								
SCADA Computer Hardware Upgrades	Util	Util	60,000	60,000									
Amherstview WWTP Odour Control Media Replacement	Util	Util	140,000					70,000				70,000	
SCADA Master Plan	Util	Util	150,000						150,000				
WWTP Lagoon Storage Capacity Survey	Util	Util	150,000						150,000				
Taylor Kidd SPS Pump Rebuilds	Util	Util	40,000	20,000	20,000								
HYDRANT REPLACEMENTS	Util	Util	141,400	20,200	20,200	20,200	20,200	20,200	20,200	20,200	-	-	
METER REPLACEMENTS	Util	Util	1,220,000	100,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	
Water Haulers Facility - vehichle protection barrier	Util	E&E, Util	30,000			30,000							
AWPCP - Effluent monitoring facility power supply	E&E	E&E, Util	100,000			100,000							
Water & Waste Water Master Plan	E&E	E&E, Util	400,000								400,000		
Utilities Rate Study	E&E	E&E, Util	60,000				30,000					30,000	
Bath SPS #4 - installation of flow meter	Util	E&E, Util	20,000						20,000				
Islandview SPS - installation of flow meter	Util	E&E, Util	20,000						20,000				
Amherstview WWTP Clarifier Chain	Util	Util	82,000		82,000								
Amherstview WWTP Clarifier Cover	Util	Util	80,000	80,000									
Booster Station Pump Rebuilds	Util	Util	135,000		45,000		45,000		45,000				
Fairfield GAC Media Replacement	Util	Util	150,000						150,000				
Maintenance Truck Caps	Util	Util	60,000	30,000	30,000								
AWPCP Water Reclamation System Refurbishments	Util	Util	70,000	70,000									
Bath STP Samplers Replacement	Util	Util	22,000	22,000									
AWPCP Aeration Blower Drive Replacement			30,000		30,000								
AWPCP Aeration Diffuser Replacements	Util	Util	75,000	25,000	25,000	25,000							
DWS Auto Flusher Installation	Util	Util	20,000	20,000									
Total			274,315,545	19,936,196	23,921,809	34,426,575	28,851,085	28,529,265	29,555,471	36,121,210	30,512,212	23,304,808	19,156,917

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