

2026

BUDGET SUMMARY

Prepared for COW – Admin and Operations

Table of Contents

1. Budget at a Glance
2. Budget Highlights
3. Where the money comes from
4. Where the money goes
5. Capital Projects & Infrastructure
6. Key Budget Themes
7. How the Budget was Built



Budget at a Glance

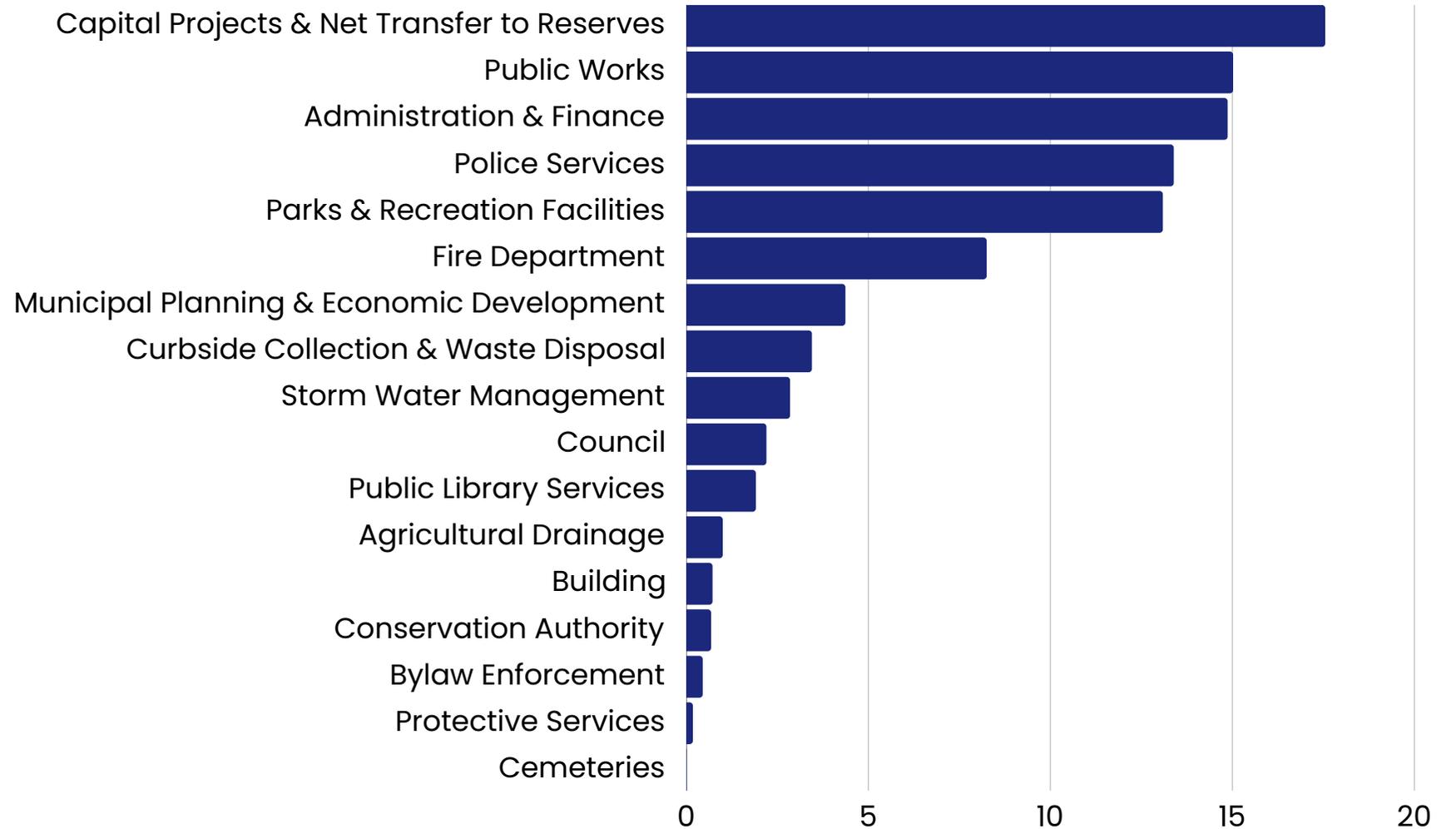
Total Operating Budget
\$11,642,134

Total Capital Budget
\$1,926,214

Municipal Tax Rate Increase
3%

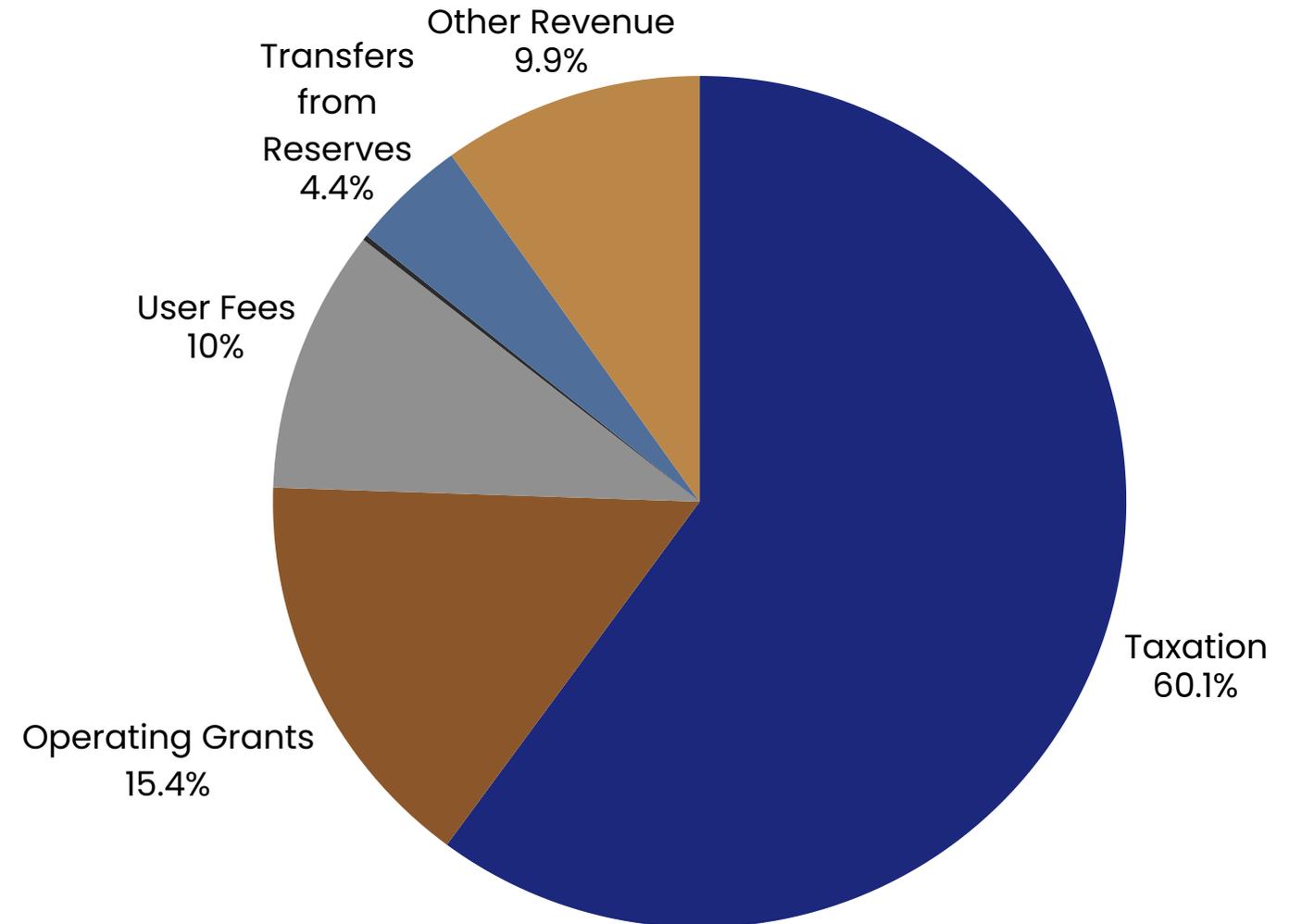
Average Household Impact
\$44.99

Assessment Growth
0.71%



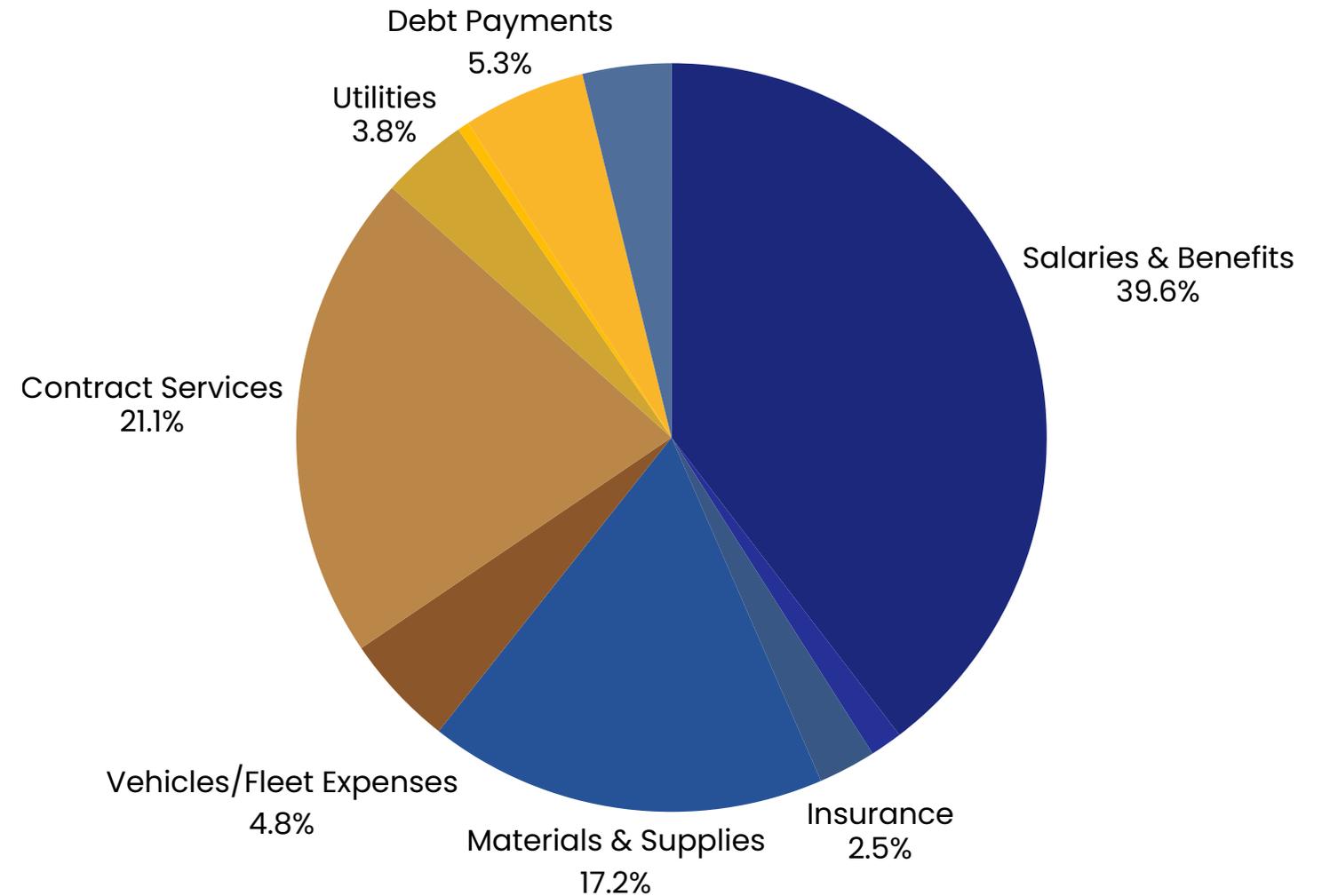
Where the Money Comes From

The Township's operating budget is funded through a combination of taxation, user fees, operating grants, and other revenues. Property taxation is the primary source of funding and is used to support core municipal services that benefit the community as a whole. User fees help offset the cost of specific services and programs for those who use them, such as recreation and permits. Operating grants from other levels of government help fund specific programs or initiatives, while other revenue includes items such as interest, penalties, and miscellaneous recoveries. Transfers from reserves may be used to help manage year-to-year cost pressures or to fund one-time expenditures, and donations support specific community programs or projects.



Where the Money Goes

The Township's operating budget is used to deliver day-to-day municipal services to the community. Salaries and benefits represent the largest portion of expenditures, reflecting the staff required to provide essential services. Contracted services support specialized or externally delivered activities, while vehicles, materials, and supplies are required to maintain roads, facilities, and municipal assets. The budget also includes costs for insurance and utilities to support municipal operations. Debt payments relate to approved capital projects, and transfers to reserves help ensure the Township can manage future capital needs and unforeseen costs in a financially responsible manner.



Capital Projects & Infrastructure

Recreation

- Side by Side 4x4
- Spencerville Library Ramp
- Cardinal Backstop
- Spencerville Splash Pad
- Johnstown Pool Liner & Piping

Contingent on Grant Funding

- Waterfront Washroom Upgrades
- Spencerville Play Structure



Capital Projects & Infrastructure

Public Works

- Sidewalk Plow
- Waterfront Clean Up
- Building Rehabilitation

Roads:

- Pittston Road East
- Middle Street - John to Dundas
- Meadowland Drive
- Dishaw Street
- Victoria Street - Lambert to Dundas
- East Street - John to Dundas

Asphalt Overlay Program - 2725 m

Microsurfacing Preservation Program 1,556 m



Key Budget Themes

- **A balanced budget that maintains service levels, supports long-term financial sustainability, and advances Council-approved strategic opportunities**
- **Focused on delivering core municipal services**
- **Addressing current operational pressures while supporting the goals and actions outlined in the Strategic Plan**



How the Budget was Built & What Happens Next



Next Steps:

Once Council approves the budget, municipal tax rates are set and property tax bills can be issued. Approved projects and services are implemented throughout the year, with ongoing monitoring and reporting to Council to ensure financial accountability.