

THE CORPORATION OF THE TOWNSHIP OF BONFIELD

BY-LAW NO. 2026-23

**A BY-LAW TO ADOPT THE 2026 OPERATING BUDGET
INCLUDING ESTIMATES OF ALL
SUMS REQUIRED FOR THE PURPOSES OF THE
MUNICIPALITY DURING THE YEAR 2026
AND TO ESTABLISH THE TAX RATES TO BE LEVIED**

WHEREAS pursuant to Section 290 of the Municipal Act, 2001, as amended, (hereinafter referred to as "The Act"), a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312(2) of The Act, provides that, for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipal purposes;

AND WHEREAS Section 312(6) of The Act requires that the tax rates to be levied on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 of The Act;

AND WHEREAS the property assessment roll on which the **2026** taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential/Farm Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment", and the applicable subclasses pursuant to Section 7 of the Assessment Act, have been determined on the basis of the aforementioned property assessment roll;

AND WHEREAS the tax ratios and the tax ratio reductions for prescribed property subclasses on the properties for the **2026** taxation year have been set out in By-Law **2026-22**;

AND WHEREAS the tax rates on the assessment classes and the applicable subclasses have been calculated pursuant to the provision of the Municipal Act in the manner set out herein;

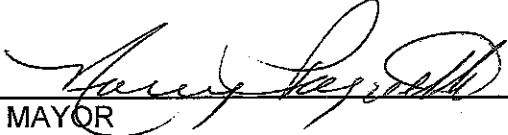
AND WHEREAS the education rates for all assessment classes shall be levied in accordance with Ontario Regulation Ontario Regulation 400/98 of the Education Act, as amended;

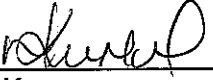
**NOW THEREFORE the Council of the Corporation of the Township of Bonfield
ENACTS AS FOLLOWS:**

1. THAT the Corporation adopts an Operating Budget with revenues totaling \$1,649,324 and expenditures totaling \$5,869,136 equalling a net municipal tax levy of \$4,219,812; Four Million, Two Hundred and Nineteen Thousand, Three Hundred and Twenty-four Dollars as detailed in Section 1 of Schedule "A" attached hereto and which forms part hereof as the gross estimate of the funds required during the year **2026** for general municipal purposes;
2. THAT the tax rates for **2026** municipal purposes, as calculated in Section 2 of Schedule "B" attached hereto, be hereby set;

3. THAT the taxes levied pursuant to the provision of this By-Law shall become due and payable in one installment being "**September 25, 2026**";
4. THAT the Treasurer of the Corporation of the Township of Bonfield shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this By-Law;
5. THAT the taxes payable, pursuant to this By-Law, shall be paid into the office of the Treasurer of the Corporation of the Township of Bonfield on or before the respective due date herein before setting forth;
6. THAT the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this By-Law;
7. THAT, in accordance with Section 345(3) of The Act, an initial penalty and then thereafter an interest charges of 1.25 per cent each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which default continues.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 14TH DAY OF APRIL 2026.


MAYOR


CLERK

THE CORPORATION OF THE TOWNSHIP OF BONFIELD
BY-LAW NO. 2026-23

SCHEDULE "A"

2026

SECTION 1: Municipal Estimates required from Taxation

Expenditures	\$5,869,136
Revenues	\$1,649,321
Levy	\$4,219,812

SECTION 2: Calculation of Taxes Rates based on Municipal Estimates

Calculations are based on the tax ratios set out in By-Law No. 2026-22 resulting in the following Tax Rates.

2026 Tax Rates Summary

Class	Subclass	Education	Municipal	Total Tax Rate
Residential	Occupied	0.00153000	0.01394073	0.01547073
New Multi-residential	Occupied	0.00153000	0.01394073	0.01547073
Multi-residential	Occupied	0.00153000	0.01394073	0.01547073
Commercial	Occupied	0.00880000	0.01403413	0.02283413
Commercial	Excess Land	0.00880000	0.00982389	0.01862389
Commercial	Vacant Land	0.00880000	0.00982389	0.01862389
Industrial	Occupied	0.00880000	0.01757926	0.02637926
Industrial	Excess Land	0.00880000	0.01142652	0.02022652
Industrial	Vacant Land	0.00880000	0.01142652	0.02022652
Aggregate Extraction	Occupied	0.00511000	0.01430436	0.01941436
Landfills	Occupied	0.00880000	0.03553905	0.04433905
Pipelines	Occupied	0.00668371	0.01090530	0.01758901
Farm	Occupied	0.00038250	0.00348518	0.00386768
Managed Forests	Occupied	0.00038250	0.00348518	0.00386768


MAYOR


CLERK

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1	Desc		2023 Actual	2024 Actual	5 YR Average				2025		2025 Actual	2026	Notes
2	Township Budget April 14, 2026 Council								Budget			Budget	
3													
200	Revenues											As of April 14, 2026	
201	Transfers and Provincial Funding												
218	Subtotal Transfers and Funding		(965,847.96)	778,264.30	(1,079,854.63)				809,200.00		809,200.00	869,800.00	
219													
220	General Government												
229	Subtotal General Government Taxes		-5547849.24	168,831.66	-3982821.158				95,000.00		144,406.87	105,000.00	
240	Subtotal Gen Gov Operations		(86,479.06)	146,354.25	(57,294.85)				73,850.00		126,571.12	62,750.00	
241	EcDev Grants / Revenue		0		-				-		-	46,833.00	Study / Intern
242	Total General Government		(5,634,328.30)	315,185.91	(4,046,081.51)				168,850.00		270,976.99	214,583.00	
243													
244	Protection to Persons and Property												
247	Subtotal PPP - OPP		-8172.04	13,857.35	(9,286.27)				7,500.00		110.00	1,000.00	
255	Subtotal PPP - Fire		(12,290.91)	13,045.33	(21,066.52)				74,904.00		69,343.34	38,408.00	
259	Subtotal PPP Building		(56,068.00)	65,465.88	(48,518.66)				60,000.00		80,076.00	65,000.00	
260	A/C - Tags & Impoundment Fees		-3	604.00	(129.40)	New Fees			500.00		1,016.11	500.00	
262	Protection to Persons and Property Subtotal		(76,533.95)	93,323.71	(79,071.08)				142,904.00		150,545.45	104,908.00	
263													
264	Health Care Services												
268	Bonfield Medical Centre		(120,940.03)	220,920.01	(140,059.04)				247,940.00		270,083.33	265,000.00	
276	Mount Pleasant Cemetery Subtotal HC Cemetery		(1,033.76)	3,788.76	(2,540.54)				1,700.00		1,649.16	1,350.00	
277	Subtotal Health Care Services		(121,973.79)	224,708.77	(142,599.58)				249,640.00		271,732.49	266,350.00	
278													
279	Public Works												
288	Subtotal Public Works Operations		(574,933.73)	56,973.66	(161,235.58)				50,000.00		463,223.47	85,900.00	
289	Environmental Services												
294	Subtotal Landfill Site		(27,756.28)	163,921.92	(55,259.04)				34,100.00		50,645.57	40,200.00	

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1		Desc	2023 Actual	2024 Actual	5 YR Average				2025		2025 Actual	2026	Notes
298		Subtotal Recycling	(32,562.12)	34,056.35	(26,647.62)				4,600.00		23,372.84	7,200.00	
299		Subtotal Public Works	(60,318.40)	197,978.27	(81,906.66)				88,700.00		537,241.88	133,300.00	
300													
301		Parks and Recreation											
312		Subtotal Parks and Recreations	(26,791.44)	29,774.82	(19,039.74)				31,500.00		24,623.60	41,745.00	
313													
314													
315		Library Services											
324		Subtotal Library Services	(6,353.75)	7,659.00	(6,722.09)				7,642.00		9,794.10	8,238.00	Levy =94269
325													
326		Planning and Development											
330		Subtotal Planning and Development	(7,385.00)	12,353.67	(11,460.73)				12,400.00		11,669.50	10,400.00	
331													
332		Total Revenues	(874,290.06)	622,771.90	(3,358,214.13)				1,510,836.00		2,085,784.01	1,649,324.00	
333											storm reserve		

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1	Desc		2023 Actual	2024 Actual	5 YR Average				2025		2025 Actual	2026	Notes
354											Township of Bonfield Budget April 14, 2026		
355													
356	EXPENSES												
356	General Government												
365		Subtotal Council Expenses	88,359.71	85,669.68	84,149.82				82,675.00		70,247.20	81,100.00	
425		Subtotal :General Government Opera	922,142.46	958,510.06	952,944.21				1,033,587.00		964,778.96	1,077,153.94	
426	Total General Government												
427			1,010,502.17	1,044,179.74	1,037,094.04		200,370.83		1,116,262.00		1,035,026.16	1,158,253.94	
428	Protection to Persons and Property												
429	Fire Department												
466		Subtotal FD Operations	166,629.84	225,089.24	184,620.40		wages / bunk,		281,115.20		233,017.84	292,823.25	
467													
485		Subtotal FD Buildings	23,461.42	25,869.06	21,376.49				38,120.00		26,520.64	64,858.00	
508		Subtotal Fire Department Equipment	19,318.92	80,247.93	29,247.56				29,350.00		22,055.24	14,600.00	
509	Subtotal Fire Department												
510			209,410.18	331,206.23	235,244.44				348,685.20		281,593.72	372,281.25	
511													
512	Emergency Management												
523		Subtotal Emergency Management	26,301.99	30,003.92	21,811.94				79,325.00		64,439.43	42,765.00	
524	Building Department												
552		Subtotal Building Department	53,292.59	99,116.06	53,601.56				99,100.00		72,686.03	98,040.00	
553	Bylaw Services												
564		Subtotal Bylaw Services	12,790.80	13,104.31	13,116.31				9,157.00		3,307.30	28,569.14	
565													
566	Police Services												
581		Subtotal Police Services	328,218.12	339,859.25	338,484.11				389,537.54		348,750.52	391,936.33	
582	NBMCA - Levy												
583			33,740.00	32,988.00	31,514.20				33,250.00		33,143.00	33,548.00	
584	Total for Protection to Persons and Property												
			663,753.68	846,277.77	693,772.55				958,954.74		803,920.00	967,139.72	

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1		Desc	2023 Actual	2024 Actual	5 YR Average				2025		2025 Actual	2026	Notes
585													
586		Health and Family Services											
606	Medical Centre	Subtotal General Operating	109,975.31	134,740.51	111,735.92				145,950.00		116,374.06	153,164.00	
622		subtotal Medical Center Building	34,230.25	68,504.90	36,091.29				100,990.00		108,112.11	98,439.15	
623		Total Medcial Center	144,205.56	203,245.41	147,827.21				246,940.00		224,486.17	251,603.15	
624													
625		Health Care Agencies											
626	1-40-402-508-384	Mattawa Hospital-Physician Recruit		1,200.00	240.00				1,200.00		1,200.00	1,200.00	
627	1-40-410-508-380	Health Unit Requisition	68,052.58	70,096.00	67,544.64		5% - 2 from reserves		73,600.00		73,601.00	76,475.00	4%
628	1-40-410-508-381	DNSSAB	577,956.00	598,929.00	558,625.53		in. 3.63%/\$20,973		613,905.30		624,726.99	657,291.00	5.10%
629	1-40-410-508-382	Cassellholme Requisition	104,381.31	108,228.00	112,958.46		per email		110,670.00		108,091.92	108,579.00	
630	1-40-410-508-383	Cassellholme Reserve		90,000.00	24,000.00		per plan		120,000.00		120,000.00	150,000.00	pd interest \$60,000
631		Health Agencies (ABC)	750,389.89	868,453.00	763,368.63				919,375.30		927,619.91	993,545.00	6.70%
632													
637	Cemetery	Subtotal Cemetery	762.51	600.00	984.27				2,700.00		747.69	1,700.00	
638													
639		Total Health Care and Family Services	895,357.96	1,072,298.41	912,180.11				1,169,015.30		1,152,853.77	1,246,848.15	
640													
641		Public Works Department											
666		Subtotal General Administration	325,378.20	83,887.51	226,684.87				100,105.00		477,494.69	131,780.00	
670		Subtotal Training	7,795.16	7,815.99	5,193.81				10,000.00		8,315.51	10,500.00	
674		Subtotal Capital Loans	92,571.02	212,294.53	93,383.04				255,791.39		191,588.80	254,852.20	
735		Subtotal Staff Costs	638,882.76	623,522.13	584,389.37				682,000.00		680,521.20	746,610.00	
743		Subtotal Bridges and Culverts	22,341.38	21,860.16	35,474.30				36,500.00		22,920.19	36,500.00	
747		Subtotal Cold Patching	38,793.97	17,876.62	27,042.27				20,000.00		7,363.45	30,000.00	
752		Subtotal Dust Control	63,484.47	75,330.96	61,344.18				110,750.00		64,530.53	64,000.00	

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1		Desc	2023 Actual	2024 Actual	5 YR Average				2025		2025 Actual	2026	Notes
758		Subtotal Gravel Program	76,163.74	249,815.71	98,068.73				260,000.00		203,133.61	302,000.00	
765		Subtotal Brushing and Ditching	28,352.67	20,576.72	25,223.42				5,500.00		11,738.88	13,000.00	
769	PW CONT	Subtotal Signs / Safety	21,331.49	17,739.07	15,817.47				23,000.00		20,052.25	26,000.00	
774		Subtotal Winter Control	328.40	54,329.66	238.06				70,400.00		76,203.61	88,270.00	
775		Subtotal Operating Programs	250,796.12	457,528.90	263,208.44		168,503.88		526,150.00		405,942.52	559,770.00	
818		Subtotal Vehicles and Equipment	242,757.60	219,109.36	231,284.01				272,520.00		261,496.97	290,900.00	
829		Subtotal Building	31,623.97	29,842.88	32,118.05				71,900.00		60,001.69	44,700.00	
835		Subtotal Street Lights	12,288.27	11,699.77	13,336.06				13,500.00		11,712.28	14,500.00	
836		Subtotal Public Works	1,602,093.10	1,645,701.07	1,449,597.65				1,931,966.39		2,097,073.66	2,052,612.20	
837	Environmental Services												
850		Subtotal Environmental Services	17,342.36	113,171.22	60,104.74				74,970.00		69,987.53	74,500.00	
851	Total Public Works		1,619,435.46	1,758,872.29	1,509,702.39				2,006,936.39		2,167,061.19	2,127,112.20	
852							196,595.70						
854	Parks and Recreation												
867		Subtotal Parks	84,921.58	44,280.28	58,661.08				51,100.00		47,932.93	82,305.00	
883		Subtotal Events and Programs	24,397.43	22,651.48	15,975.63				24,500.00		18,601.07	33,245.38	
884		Subtotal Mtnce	23,333.69	25,536.46	25,871.44				30,800.00		27,524.74	61,705.00	
885		Subtotal Administration Expense	87,784.73	20,665.40	50,988.06				43,100.00		36,278.80	22,100.00	
886													
887	Total Parks and Recreation		135,515.85	68,853.34	92,835.12				98,400.00		82,404.61	117,050.38	
888													
889	Library Services												
917		Program Expenses	3,100.90	19,201.48	8,039.00				19,800.00		21,657.74	20,800.00	
918		Staff Costs	64,536.65	68,391.81	65,220.27				74,125.00		66,901.27	69,216.00	
919		Building Costs	2,840.54	2,891.39	2,354.10				5,829.00		5,705.48	6,581.00	
920		Admin/operating Costs	19,355.88	12,210.40	9,618.96				4,494.00		4,125.07	5,900.00	
922	Total Library Services		89,833.97	102,695.08	85,232.32				104,248.00		98,389.56	102,497.00	

2026 Operating Budget Public

	I	J	P	R	T	U	V	W	X	Y	Z	AA	AB
1	Desc		2023 Actual	2024 Actual	5 YR Average		2025		2025 Actual		2026		Notes
923			4549.03		909.81								
924	Planning and Development												
939	Total Planning and Development		31,801.85	23,874.67	31,021.89		41,300.00		31,834.13		150,235.00		EcDev/OP
940													
941	Total Operating Costs						5,495,116 E		5,371,489.41		5,869,136.39		Expenses
942													
943	Total Revenues						1,510,836 R		2,085,784.01		1,649,324		Revenue
944	Total Tax Levy Requirements						3,984,280 L		3,285,705		4,219,812		Levy 3.1%
945													
984													
985													