

2026 Tax Supported Operating and Capital Budget Report



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Message from the Mayor

I am pleased to present the 2026 Mayor's Budget for the Municipality of Brockton, as required under the Strong Mayor Budget legislative framework. This budget has been developed with a focus on maintaining our essential services, recognizing the economic challenges facing our residents, and ensuring the long-term sustainability of our growing community.

We continue to balance the increasing demand for services with the pressures of rising material, labour and supply costs. This budget reflects a responsible and strategic approach — investing in the people, places, and infrastructure that supports Brockton's quality of life.

Key highlights of the 2026 budget include:

- Strategic investments that support economic growth and infrastructure renewal — both built and social, above and below ground.
- Significant capital projects, including the replacement of key equipment, the installation of a fire decontamination washer, and important road work such as the Ridout Culvert.
- Exciting recreation initiatives such as new ball diamond lighting, a portable pitching mound, and the replacement of the ice resurfacer to enhance community sports and facilities.
- Continued progress in the East Ridge Business Park to support our HAF funding and long-term investment in affordable housing.
- Continued commitment to youth programming, community facilities, and services for our older adults.
- Sustained support for priority services such as roads and winter maintenance, fire services, parks, recreation, libraries, planning, and economic development.
- The introduction of a 2.2% infrastructure levy, dedicated to protecting and maintaining our municipal assets and helping close the infrastructure funding gap over the next decade.
- A renewed focus on community engagement and local events that foster pride, connection, and participation.

Municipalities are the only level of government required to present a balanced budget. I am confident that this 2026 Budget is not only balanced, but also responsible, transparent, and aligned with Brockton's long-term needs and values.

Sincerely,

Mayor Chris Peabody

Municipality of Brockton

Budget Public Engagement

To support the preparation of the 2026 Municipal Budget under the Strong Mayor Powers framework, the Municipality of Brockton conducted an anonymous online budget survey from July 18 to September 10, 2025. The survey was promoted through the Municipal website, social media, Council Agendas, and the Brockton Buzz newsletter. In total, 57 responses were received, reflecting broad participation across age groups and property types. Over half (53 %) of respondents had not participated in previous budget surveys, showing a positive expansion of public engagement.

Key Findings & Themes

- **Satisfaction with Services:**

56 % of respondents were very or somewhat satisfied with current municipal service levels, while 21 % were neutral.

- **Fiscal Preferences:**

- 51 % preferred increasing user fees to manage rising costs,
- 28 % supported reducing lower-priority services,
- 12 % suggested using reserve funds, and
- only 9 % favoured property-tax increases
- Still, 53 % indicated they would support a small (1–3 %) tax increase to maintain existing service levels.

- **Communication and Engagement:**

The Municipal website and social media remain the most used and trusted sources of budget information. Residents requested clearer updates on service disruptions and more communication about how decisions affect both urban and rural areas.

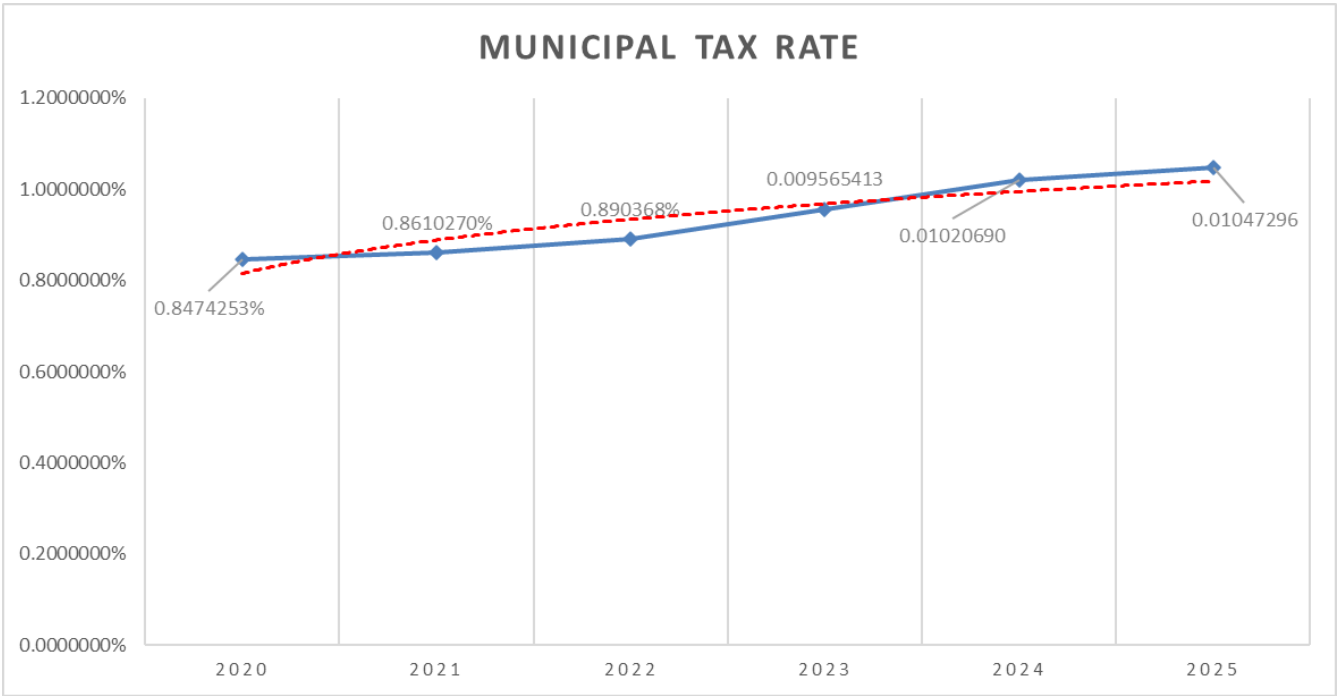
- **Participation Profile:**

A majority of respondents were long-term residents (56 % living in Brockton 20 + years). The largest age group was 65 +, followed by 35–44, showing balanced representation across generations.

Tax Rate Effect

With increased operating costs and aging infrastructure both requiring additional funds, it has been difficult to continue to offer the same high level of services while continuing to meet legislative requirements to ensure the ongoing safety of the residents who use our facilities, amenities and road networks.

During the previous term of Council, the Municipality of Brockton continued to provide quality services to residents with as little impact on the tax rate as possible, however, the investment in infrastructure and reserves was limited. During the 2018-2022 Council term there has been increased focus on the future and putting a select amount in reserve funds for future infrastructure; and adopting a budget with a responsible tax rate increase to maintain services and infrastructure in the growing community of Brockton. This has put us in a better position, but we still have significant investments to make to remotely meet the financial investments needed towards infrastructure renewal and maintenance in the recently adopted asset management plan.



For 2026, a 1% increase on the municipal tax rate equals \$129,487.

The graph above shows the Municipal tax rates from 2020 to 2025.

Tax Dollar Allocation for Municipal Services

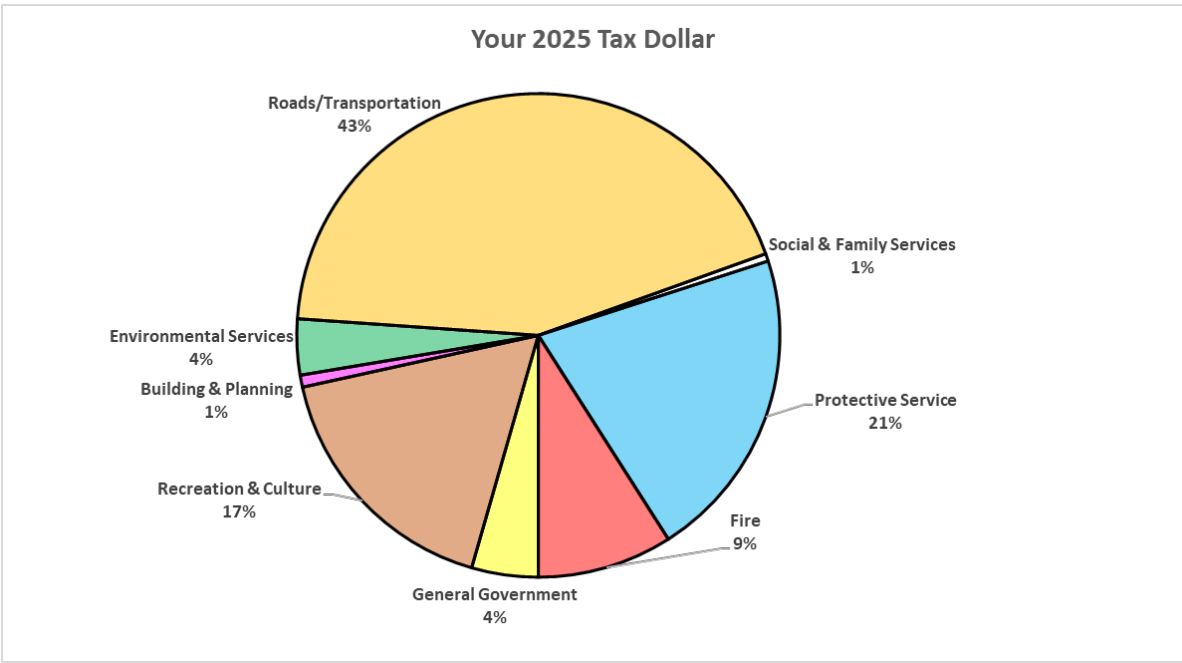
The Municipal tax rates are applied to the current value assessment (CVA) of each property as determined by MPAC which is an independent body formed by the Provincial government. Any tax increase would be contributed to the following factors:

- Assessment value increase
- Municipal Tax Rate
- County Tax Rate
- Education Tax Rate

The Municipality of Brockton can only control one of those factors - **the Municipal tax rate**

In 2025, the average household assessment in Brockton was \$264,872 which equalled municipal taxes of approximately \$2,774 with a total average employment income of \$84,000.

Below is a breakdown of the Municipal services that were provided:



Brockton Assessment

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying over five million properties across Ontario in compliance with the Provincial Assessment Act. MPAC updates these assessments on a four-year cycle to ensure property owners pay their fair share of municipal taxes based on accurate and up-to-date property values.

However, in response to the COVID-19 pandemic, the Ontario Government postponed the 2020 province-wide reassessment. As a result, property assessments for the 2021 through 2026 taxation years will continue to be based on the January 1, 2016, valuation date. This means that even newly built homes and developments in Brockton are assessed at 2016 market values, rather than reflecting today's higher property values.

MPAC determines the valuation of properties within the Municipality, and additional assessment growth arises from factors such as:

- New residential, commercial, or industrial development
- Changes in property classifications
- Shifts in market valuations
- Additions, renovations, or demolitions

While Brockton has experienced significant development activity in recent years, there is typically a lag of 12 to 18 months between the completion of a project and the corresponding increase in MPAC's assessment records. This delay, combined with the reliance on outdated 2016 assessment values, limits the Municipality's ability to fully capture the revenue from Brockton's growing housing market and development activity.

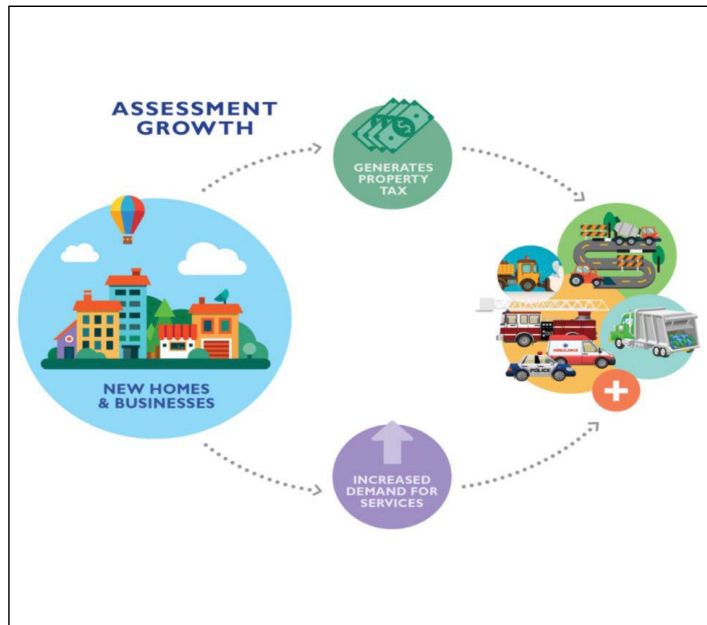
Assessment growth remains an important driver for municipal revenues, but without a province-wide reassessment, municipalities like Brockton are challenged to balance service demands and infrastructure investment with a tax base that does not reflect current property market conditions.

Net Assessment Growth

Assessment growth results from property taxes are primarily driven by phased-in assessment values determined by MPAC, along with increases from new residential, commercial, and industrial development within Brockton.

Due to the postponement of the province-wide reassessment in response to COVID-19, there has been no phased-in assessment growth for the 2021–2026 taxation years. As a result, all growth during this period has come strictly from new development activity and the reclassification of vacant commercial and industrial properties.

For 2026, Brockton will realize \$190,916 in new assessment growth revenue, representing a decrease of \$27,926 compared to 2025, when growth totaled \$218,842.

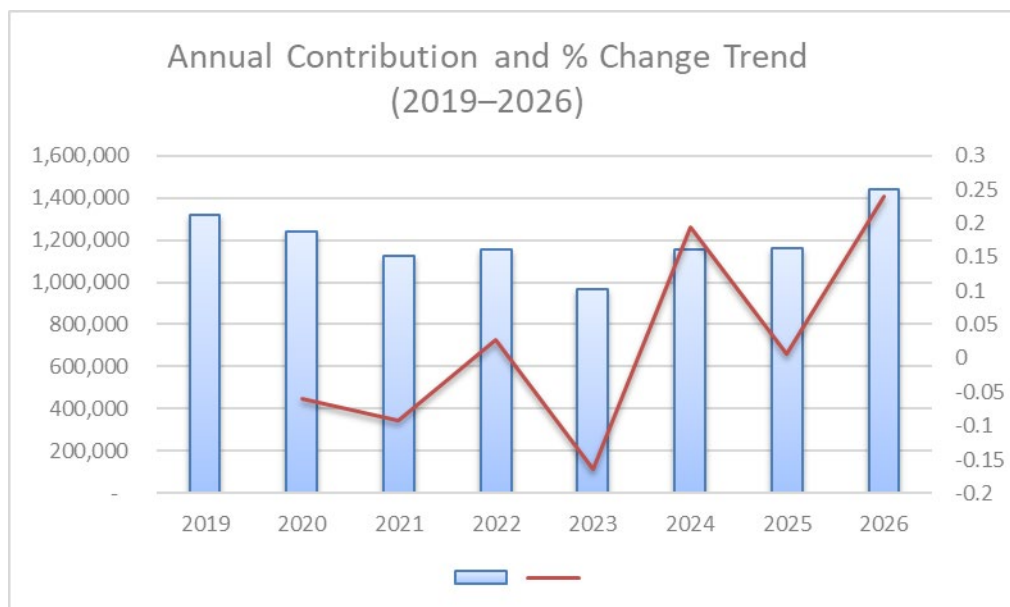


Reserve and Reserve Funds

Reserves and Reserve Funds are an essential part of the Municipality of Brockton’s financial strategy. Their purpose is to save for future infrastructure needs and to help stabilize the overall tax levy by avoiding significant year-over-year fluctuations. By setting aside funds annually, the Municipality can better manage the maintenance, replacement, and renewal of its assets over time.

The chart below illustrates annual reserve fund contributions from 2019 to 2026. While contributions fluctuated in earlier years, there has been a steady upward trend reflecting Council’s ongoing commitment to long-term financial sustainability and asset management planning. In alignment with Mayor Peabody’s direction, the 2026 Budget includes a 2.2% increase in reserve fund contributions dedicated to supporting the Municipality’s Asset Management Plan (AMP). This planned increase ensures continued progress in addressing future infrastructure requirements and maintaining the quality of municipal infrastructure residents expect.

The chart below shows moderate fluctuations in reserve fund contributions between 2019 and 2026, with noticeable decreases in 2021 and 2023 followed by strong rebounds in 2024 and 2026. The decline in contributions during 2021 through 2023 reflects the impact of COVID-19 and related financial restrictions, which led to temporary reductions in reserve fund contributions to ease budget pressures.



In 2026 increase of \$278,186 for the Reserve Funds transfers

Appendix D provides a listing of the projected balances of the Reserve and Reserve Funds as of December 2025, along with proposed additions and reductions for 2026. *Please note that these balances are subject to change based on year-end adjustments.*

Investment Portfolio Summary

The Municipality of Brockton continues to strengthen its financial position through a disciplined and diversified investment strategy that supports long-term sustainability, reserve fund growth, and responsible asset management. As of December 31, 2024, the Municipality held \$6,774,092 in total investments, a significant increase from \$2,478,340 in 2022, demonstrating steady progress toward rebuilding reserves and supporting future capital needs.

Westario Power Holdings Inc.

The Municipality owns 12.61% of Westario Power Holdings Inc., representing 1,261 common shares with a valuation of \$2,303,593. Dividend income increased significantly in 2025, with the Municipality receiving \$101,344.52, compared to \$50,435.50 in both 2023 and 2024.

CIBC Investment Portfolio

Long-Term Investments

Market-based long-term notes showed strong performance in 2024, generating a capital gain of \$453,350. As interest rates continued to decline through 2025, the value of these notes appreciated further, resulting in a market value of \$2,934,857 as of October 31, 2025.

Short-Term Investments

Short-term investments continue to provide stable income for reserve funds. Interest income totaled: 2023 - \$23,347, 2024 - \$51,530 and in 2025 - \$37,691 (between January and September).

Cemetery Trust Funds

The Municipality invests its Cemetery Care & Maintenance Trust Fund in a short-term BMO GIC valued at **\$175,042, earning 5.17% interest and generating \$1,010.48 annually**. These funds support cemetery operations in accordance with provincial legislation.

Conclusion

All investment activities are fully compliant with the Municipality's Investment Policy, which prioritizes the security of principal, diversification, and optimizing returns. Brockton's strengthened investment portfolio plays an important role in supporting reserve fund growth, reducing long-term financial pressures, and ensuring that the Municipality is well-positioned to meet future infrastructure and asset-management needs. Staff will continue to review reserve fund balances and identify opportunities for further strategic investment to support the Municipality's long-term fiscal sustainability.

Current Long-term Debt Commitments

Debt financing continues to be an important mechanism for funding large-scale capital projects that provide long-term benefits to the community. These projects—such as bridges, roads, facilities, and essential fleet—extend their value over many years, making it appropriate to distribute the costs across the life of the assets to achieve intergenerational equity.

The Municipality of Brockton strategically utilizes long-term debt to finance major capital works while maintaining overall debt levels within sustainable limits. Each year, Council authorizes new or continued debt financing through the Capital Budget process, with the related debt charges (principal and interest) reflected in the Operating Budget and funded through taxation, user fees, or reserve contributions.

Under Ontario Regulation 403/02 of the Municipal Act, 2001, municipalities may commit a maximum of 25% of their net own-source revenues toward annual debt repayment obligations. The Ministry of Municipal Affairs and Housing (MMAH) issues an Annual Repayment Limit (ARL) each year, based on the municipality's most recent Financial Information Return (FIR).

As outlined in Report FIN2025-19, presented to Council on July 15, 2025, the Ministry's 2025 ARL statement—based on Brockton's 2023 FIR—Brockton's total principal and interest payments amounted to \$4,399,385, representing 22.57% of net operating revenues based off the consolidated financial

As of January 1, 2025, the Municipality's total outstanding long-term debt is \$15,771,043, with projected repayments of \$15,031,905 in 2026. This represents a combined reduction of \$1,410,088 in principal and interest year-over-year.

The following summarizes Brockton's debt portfolio by category and maturity range:

<u>Category</u>	<u>Number of Loans</u>	<u>Representative Projects</u>	<u>Borrowing Rate Range</u>	<u>Maturity Range</u>
<u>Short-Term (≤2030)</u>	<u>11</u>	<u>Fleet, bridges, small equipment</u>	<u>0.99% – 5.49%</u>	<u>2025–2030</u>
<u>Medium-Term (2031–2039)</u>	<u>11</u>	<u>Roads, landfill, facilities, graders</u>	<u>1.70% – 5.46%</u>	<u>2031–2039</u>
<u>Long-Term (2040–2054)</u>	<u>5</u>	<u>ERBP, Riversdale, Yonge Street Reconstruction</u>	<u>4.02% – 5.03%</u>	<u>2047–2054</u>

As of January 1, 2025, the Municipality of Brockton will have the following outstanding long-term loans:

OUTSTANDING LOAN	Maturity Year	2025	2026	Annual Repayment Amount - P&I	Fixed or Variable Rate	Borrowing Rate
LANG DRAIN	2025	9,468	0	0	Fixed	1.45%
REC 2500 Sierra Crew Cab	2027	22,681	13,525	8,938	Fixed	5.49%
REC 1500 Silverado Crew Cab #1	2028	51,876	37,583	14,741	Fixed	0.99%
REC 1500 Silverado Crew Cab #2	2028	51,244	37,125	14,562	Fixed	0.99%
DS WEIS BRIDGE RECONSTRUCTION	2028	79,921	59,632	13,214	Fixed	5.53%
2023 Ford F150	2029	63,888	49,145	14,744	Fixed	0.00%
EMERGENCY SERVICES 2024 FORD F250	2029	73,271	59,399	16,913	Fixed	4.54%
BRIDGE 11	2030	116,653	93,322	29,582	Variable	.50% below prime
McCURDY BRIDGE #2	2030	173,703	159,517	21,438	Fixed	4.34%
SIDE ROAD 10	2030	63,369	50,695	16,071	Variable	.50% below prime
TRACKLESS	2030	73,776	59,021	18,713	Variable	.50% below prime
DS WEIS BRIDGE	2031	423,591	367,167	67,262	Fixed	2.724%
DS WEIS BRIDGE	2032	69,173	55,475	28,254	Fixed	.50% below prime
MCGIVERN ST	2032	70,411	60,669	13,451	Variable	.50% below prime
TRACTOR	2032	93,920	83,703	14,271	Fixed	4.54%
CAYLEY ST RECONSTRUCTION	2034	270,254	246,338	38,067	Fixed	5.46%
CDCF ENTRANCE - MUNICIPAL SHARE	2034	230,392	211,546	28,868	Fixed	4.52%
WALKERTON LANDFILL -2013-100	2034	562,500	500,000	92,717	Variable	.50% below prime
McCURDY BRIDGE	2034	168,909	153,961	23,792	Fixed	5.46%
MARKET GARDEN	2034	116,448	106,879	14,772	Fixed	4.64%
CONCESSION 6W	2035	239,783	219,787	23,913	Fixed	1.70%
CONCESSION 10 BRANT/QUEEN	2036	845,069	784,399	83,385	Fixed	2.78%
LEE & COATS 2017-074	2037	338,433	321,874	34,638	Fixed	5.46%
CHEPSTOW CULVERT	2037	454,523	428,213	48,629	Fixed	5.043%
SOUTH STREET PHASE I RECONSTRUCTION 2016-057	2038	320,137	282,348	51,209	Fixed	4.43%
SOCCER CONCESSION BOOTH	2039	218,693	208,173	20,382	Fixed	4.61%
GRADERS	2039	536,749	511,032	50,195	Fixed	4.66%
KLEIST LAND PURCHASE ERBP	2047	1,044,390	1,014,757	71,127	Fixed	4.025%
RIVERSDALE	2053	2,305,588	2,263,277	141,539	Fixed	4.34%
YONGE STREET RECONSTRUCTION/TRUNK MAIN REPLACEMENT	2053	2,265,757	2,229,957	149,323	Fixed	5.03%
ERBP - PHASE 1 & 2	2054	2,714,987	2,671,265	165,271	Fixed	4.51%
YONGE STREET RECONSTRUCTION	2054	581,601	572,235	27,491	Fixed	4.51%
WESTARIO TRANSFORMER & ERBP EXPANSION	2054	1,119,886	1,119,886	52,617	TBD	
Total		\$15,771,043	\$15,031,905	\$1,410,088		

The total annual long-term debt repayment for 2026 is \$1,410,088, reflecting a decrease of \$35,613 from the 2025 amount of \$1,445,701.

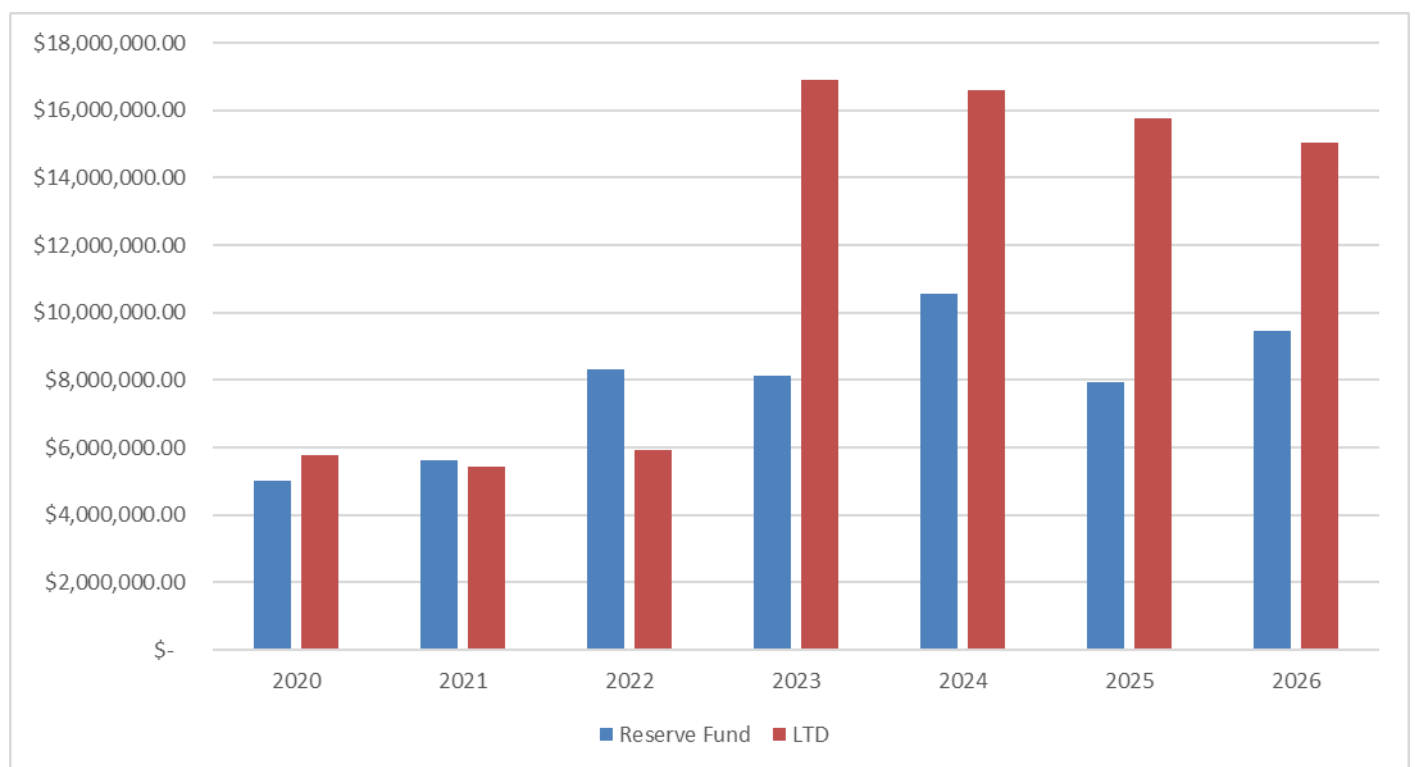
A key concern raised by the Municipality's auditors continues to be the balance between reserve funds and outstanding long-term debt (LTD). Maintaining a healthy ratio between these two financial measures is critical to ensuring the Municipality's long-term financial sustainability and flexibility.

The chart below illustrates the trend in reserve fund balances compared to outstanding long-term debt from 2020 to 2026. While reserve balances have generally improved over the period—rising from

approximately \$5.0 million in 2020 to \$9.5 million in 2026—the Municipality’s long-term debt saw a substantial increase in 2023 to fund key infrastructure and capital projects. Since that peak, the LTD balance has been gradually declining, reaching approximately \$15.0 million in 2026, demonstrating progress in debt management and repayment.

This trend underscores the importance of continuing to strengthen reserve fund contributions, including the 2.2% increase in 2026 directed by Mayor Peabody toward the Asset Management Plan (AMP). These ongoing contributions support future infrastructure renewal, enhance the Municipality’s ability to respond to unforeseen capital needs, and reduce reliance on debt financing over time.

In 2026, reserve funds represent approximately 63% of the outstanding long-term debt balance, reflecting a steady improvement in the Municipality’s overall financial position and a more sustainable balance between savings and obligations



*The 2026 balance includes all proposed funding to and from reserve funds and LTD funding for capital projects

Asset Management Plan

Municipal infrastructure provides the foundation for the economic, social, and environmental health and growth of a community through the delivery of critical services. The goal of asset management is to deliver an adequate level of service in the most cost-effective manner. This requires the development and implementation of asset management strategies alongside long-term financial planning.

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced O. Reg. 588/17 – Asset Management Planning for Municipal Infrastructure. Under this regulation:

- By July 1, 2021, municipalities were required to complete Asset Management Plans (AMPs) for core municipal infrastructure assets, reporting on current levels of service.
- By July 1, 2022, municipalities were required to integrate these plans into financial strategies.
- By July 1, 2024, municipalities were required to expand AMPs to all infrastructure assets.
- By July 1, 2025, municipalities were required to finalize proposed levels of service, including how growth will be managed and funded.

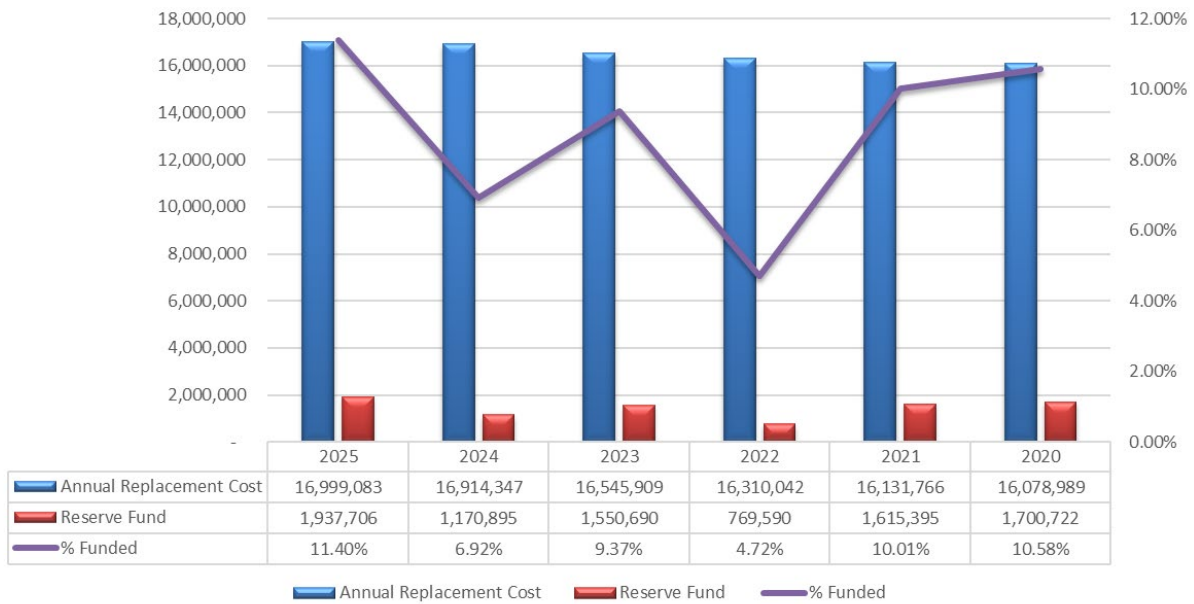
The Municipality of Brockton has achieved compliance with all requirements of O. Reg. 588/17, including the July 1, 2025, deadline. The updated 2025 Asset Management Plan identifies the following:

- The target reinvestment rate for the replacement and maintenance of Brockton's core infrastructure is 2.73%.
- Brockton is currently reinvesting 0.61%, highlighting a significant funding gap between target and actual reinvestment levels.
- To address this gap, the 2026 Draft Budget introduces an incremental 2.2% infrastructure levy dedicated to asset renewal, helping to close the long-term funding shortfall and ensure sustainability of municipal assets.

With the 2025 AMP completed, Brockton has established a strong foundation for long-term infrastructure and financial planning, ensuring that investment strategies are aligned with service level expectations, regulatory compliance, and community growth

The Municipality is currently funding less than 12% of its annual asset replacement requirements through reserves. Despite slight fluctuations year to year, the overall funding gap remains significant — averaging around \$15 million annually. Below is a graph that illustrates the funding gap between 2020 - 2025

Annual Replacement Cost VS Reserve Fund (2020 - 2025)



Combined Operating and Capital Budget

The 2026 Budget has been prepared under the Strong Mayor legislative directive as outlined in the *Municipal Act, 2001* and O. Reg. 580/22, which establishes the Mayor's responsibility to propose and present the annual budget. Under this process, the Mayor presents the proposed budget, and Council's role is to consider, and/or amend within prescribed timelines. This governance structure ensures accountability and efficiency while maintaining the Municipality's commitment to transparency and sound financial management.

The 2026 **Combined Operating and Capital Budget** forms the Municipality's comprehensive financial plan for the year, balancing current service delivery needs with long-term infrastructure and fiscal sustainability. Together, the operating and capital components represent Brockton's continued commitment to maintaining high-quality municipal services while planning responsibly for future growth and asset renewal

Relationship Between Budgets and Funding Sources

The following framework illustrates how the Municipality's budgets and funding sources are interconnected:

- **Operating Budget:** Supports day-to-day municipal operations and includes annual debt repayments, contributions to reserves, and service delivery costs.
- **Capital Budget:** Focuses on the renewal and acquisition of long-term assets and infrastructure projects guided by the Asset Management Plan.
- **Reserves and Reserve Funds:** Serve as the link between the two budgets—funding capital needs while receiving annual contributions from the operating budget.
- **Debt Financing:** Used strategically to fund major capital projects that provide long-term community benefits, consistent with Brockton's debt management policies and Annual Repayment Limit (ARL).

Capital Projects having Operating Impacts

Capital investments often have **ongoing operational impacts** that affect future budgets. These impacts may include increases or decreases to operating costs, staffing requirements, or new revenue opportunities resulting from capital improvements.

To ensure these impacts are fully considered during the Strong Mayor budget process, Brockton continues to apply the following principles:

- **Integration of Asset Management and Budgeting:** All capital submissions must identify anticipated operating impacts and life-cycle costs at the time of proposal.
- **Cross-departmental review:** Subject-matter experts collaborate to develop consistent assumptions for operating and maintenance costs tied to new assets.
- **Timing and phasing:** Projects are assessed for when operating costs, savings, or revenues will occur—whether during construction, commissioning, or post-completion.
- **Delivery model:** Distinction between in-house and contracted operations is made to ensure accurate costing.
- **Ongoing versus one-time impacts:** Clarifies whether changes to the operating budget are recurring or short-term.

Operating impact typically refers to the immediate and direct consequences or effects that an event, decision, or action has on the day-to-day operations and functions of a business or organization. It often involves changes in revenue, costs, efficiency, or productivity resulting from a specific event of operational change.

Budget Quick Facts

The budgets presented to Council will be broken down into three sections: tax rate fund operating budget, the capital budget and the non-tax funded budget. Below is an outline of the overall 2025 proposed budget



Tax-Supported
Operating Budget

3.99 % 2026 draft tax rate increase

\$125.28 Increase per average household

\$2,899.27 Total municipal portion per household



Capital Investment

2.2% Tax rate increase to fund capital

\$1,937M Total in annual capital contribution

\$246,450 Total contribution to tax-funded capital projects

\$1,962M Total 2026 capital contribution



Average Household Assessment

The average household assessment value used to calculate property taxes is **\$266,669**



Population

A population of 7,784 with an estimated 4,692 households

Grant Funding

Grants from Federal and Provincial Governments (transfers) – The municipality receives grants from the provincial and federal governments on an annual basis. These grants are budgeted based on information received from the governments. If the information is not received prior to the budget being passed, staff plan based on a five-year historical trend. The 2026 budget includes the following grants:

- **Ontario Municipal Partnership Fund (OMPF)** – This is the province’s main general assistance grant to municipalities. The program primarily supports northern and rural municipalities across the province. Its objectives are to recognize the challenges of northern and rural municipalities, while targeting funding to those with more challenging fiscal circumstances; support areas with limited property assessment; and assist municipalities that are adjusting to year-over-year funding changes. This fund is used in the operating budget to support all departments that are not self-funded.
- **Ontario Community Infrastructure Fund (OCIF)** - This grant is a formula-based grant based on a municipality’s asset management plan. It was launched in 2014 and provides funding to help small, rural and northern communities renew and rehabilitate critical infrastructure. Money provided by this fund is primarily used to fund capital projects in Public Works & Engineering, specifically bridges and culverts.
- **Canada Community-Building Fund (CCBF)** - Formerly the Gas Tax. Funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions: economic, environmental, social and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions. Money provided by this fund is primarily used to fund capital projects in Public Works & Engineering, specifically bridges and culverts.

In 2026, the municipality is set to receive a total of \$3,095,110 in grant funding. Of this total:

- **\$1,907,700** is allocated from the **Ontario Municipal Partnership Fund (OMPF)**, contributing to the municipality's **total operating revenue**. This represents an increase from 2025 funding of \$108,600.
- The remaining **\$1,187,410** is dedicated to supporting the municipality's **roads infrastructure**.

These grants are crucial for maintaining municipal services and infrastructure.

Appendix B provides a chart of each grant fund and the revenue to be received in 2026.

Developing the Budget

In preparing the **2026 Mayor's Budget**, staff were mindful of the continuing financial pressures associated with elevated inflation, interest rates, and the overall cost of goods and services. These factors continue to impact the Municipality, our residents, and the business community. The focus for 2026 is to maintain the high level of service, respond to initiatives as a result of Housing Accelerator Funding and the need for housing and associated infrastructure while continuing to ensure infrastructure renewal that Brockton residents expect, while exercising fiscal restraint and accountability.

The 2026 Budget process reflects the **Strong Mayor budget framework**, where the Mayor presents the proposed budget and Council has the opportunity to review, propose amendments, and provide feedback in accordance with provincial legislation and the Municipality's adopted procedures.

Staff reviewed all programs, services, and capital priorities to ensure alignment with Council's strategic direction and the Mayor's directive to deliver a sustainable, transparent, and efficient budget. Contributions to reserve funds were also reviewed to ensure appropriate funding for future capital requirements, while maintaining the long-term financial stability of the Municipality.

As you review the 2026 Budget, you will see the Municipality's planned capital infrastructure projects and the operating requirements needed to deliver essential municipal services. Public feedback from the 2025 community budget survey and departmental operational reviews helped guide staff in identifying the key areas of focus for this year.

The 2026 Budget continues to emphasize the delivery of core municipal services while balancing the needs of both urban and rural residents.

Budget Goals

The goals of the 2026 Budget are to:

- Deliver a fiscally responsible budget that maintains a sustainable financial position for the Municipality.
- Continue to evaluate and implement cost-saving and process-improvement measures across departments.
- Sustain and strengthen municipal reserve and reserve fund balances to support long-term asset management.

- Prioritize funding to address Brockton's infrastructure deficit and meet asset management obligations.

Comparison of Levy Growth and Inflation Trends (2015–2025)

Over the past decade, both the Municipality of Brockton's property tax rate and Ontario's inflation rate (measured by the August Consumer Price Index – COLA) have fluctuated in response to broader economic conditions. The period between 2015 and 2025 has been characterized by historically low inflation followed by rapid cost escalation during the pandemic recovery years. Comparing Brockton's tax-rate changes to inflation provides insight into the municipality's fiscal strategy and its ability to sustain services while maintaining affordability for ratepayers.

Summary of Trends

From 2015 to 2025, Brockton's municipal tax rate increased by 38.51%, while Ontario's COLA rose by 31.48%.

During the early years (2015 – 2019), the tax rate remained relatively stable, averaging modest annual increases of 1–2%, generally aligned with or below inflation. This reflected Brockton's emphasis on cost containment and operational efficiency.

Between 2020 and 2022, inflation rose sharply — from 0.1% in 2020 to 6.9% in 2022 — as global supply-chain pressures and energy costs surged. In contrast, municipal tax-rate growth during the same period totaled approximately 9%, demonstrating fiscal restraint amid volatile economic conditions and a significant increase in housing stock and population in the community.

By 2023 through 2025, as inflation moderated, the municipality implemented moderate annual increases (5–7%) to address deferred capital needs, asset-management obligations, and reserve replenishment. These adjustments ensured long-term sustainability while keeping tax growth within a reasonable margin of cumulative inflation.

Capital/Construction Inflationary increases

2012–2020 (Steady Growth): Construction inflation averaged a relatively stable rate. Non-residential building inflation averaged about 3.7% annually, while residential building inflation was slightly higher at around 5.0%.

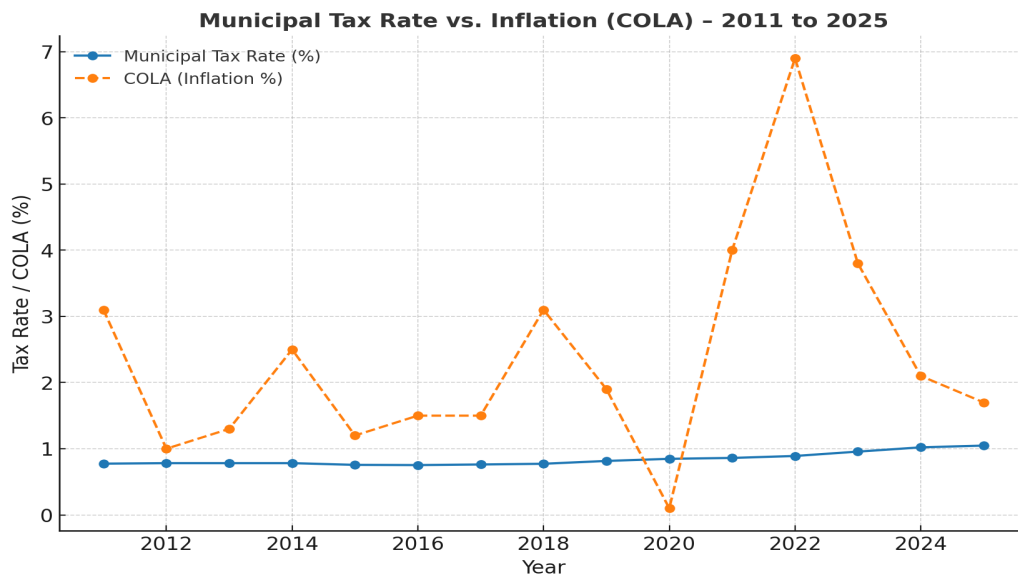
2021–2022 (Significant Spikes): This period saw unprecedented inflation due to supply chain issues, labor shortages, and high demand. Non-residential inflation jumped to 8% in 2021 and 12-12.8% in 2022, while residential inflation reached 14% in 2021 and a record 15.7-15.8% in 2022.

2023–2024 (Moderation): Inflation rates moderated but remained above historical averages. In 2023, non-residential inflation was approximately 5.6% and residential was 2.5%. In 2024, both residential and non-residential inflation were forecast at around 3.0-3.2%

Conclusion

Overall, from 2015 to 2025 the municipal tax rate rose approximately 7 percentage points above inflation. This differential reflects deliberate policy choices to fund infrastructure renewal that was necessary and meet legislative requirements under O. Reg. 588/17 and preserve service quality in a higher-cost environment.

The data illustrate that Brockton’s taxation approach has been measured and sustainable — balancing inflationary impacts with strategic reinvestment to maintain fiscal health, service reliability, and infrastructure longevity.



2026 Department Budgets

In preparing the 2026 Budget, staff worked under the direction of the Mayor to prepare a financial plan that positions the Municipality for long-term sustainability while meeting current service and infrastructure needs. Each senior manager, along with the Chief Financial Officer and Chief Administrative Officer, reviewed and compared the proposed 2026 budgets to 2025 operations. The Senior Management Team collaborated to evaluate municipal services and operations to ensure the most effective and efficient use of Municipal funds for the 2026 tax year.

The overall objective of staff was to present an operational budget that remained as lean as possible while continuing to provide high-quality services with minimal financial impact on taxpayers.

The 2026 draft budget includes tax-supported operating expenses of \$22,858 million, compared to \$21,483 million in 2025. The draft 2026 operating budget reflects an overall municipal tax rate increase of 3.99%, which includes both operating and capital requirements.

For the average residential property assessed at \$266,669, the 3.99% tax rate increase results in an annual increase of approximately \$125.28, or about \$10.44 per month.

Summary of Significant Operating Changes

Below is a summary of the operating changes amongst all departments, including a chart that summarizes the levy increase from 2025:

Significant Changes from the 2025 Municipal Levy to the 2026 Proposed Municipal Levy					
Predetermined Changes to Tax Funded Operating Budget	Tax Levy Impact	User Funded Portion	Total Budget Impact	% Levy Increase	Reason
OPP Contract Cost Increase/(Decreases)	312,203	-	312,203	2.41%	Estimated increase of maximum 11%
OMPF Funding	(108,600)	-	(108,600)	-0.84%	
Saugeen Valley C.A. Levy		-	-	0.00%	No increase at this time
BASWRA Recycling Contract	(190,000)	-	(190,000)	-1.47%	Decrease - change in service
SMART	3,795	-	3,795	0.03%	Inflationary
Saugeen Municipal Airport		-	-	0.00%	Inflationary
Insurance Premiums	34,716	6,472	28,244	0.22%	Inflationary
Utilities	700	(20,000)	20,700	0.16%	Decrease
Long-term Debt repayment	(43,566)	(39,927)	(3,639)	-0.03%	Decrease
Transfer to Reserve Fund	272,024	5,213	266,811	2.06%	
Salaries & Benefits	651,112	3,275	647,837	5.00%	COLA at 1.7%; Merit Increase; As per policy for with 144.5 employees
Total Predetermined Cost Increase:	\$ 932,384	-\$ 44,967	\$ 977,351	7.55%	
Asset Lifecycle Maintenance Activities					
Buildings - Repairs and maintenance	-	-	-	0.00%	
Materials (dust, hardtop, looasetop, sand, dust)	-	-	-	0.00%	
Asset Lifecycle Maintenance Activities Increase:	\$ 0	\$ 0	\$ 0	0.00%	
One-Time Tax Mitigation Measures					
Westario Dividend Increase	-	-	-	0.00%	
One-Time Transfer from Tax Mitigation Reserve	-	-	-	0.00%	
Removed one time Reserve Fund Transfer	-	-	-	0.00%	
Total One-Time Tax Mitigation Measures	\$ 0	\$ 0	\$ 0	0.00%	
Total Net Property Tax Impact (+/- 0.2%)	\$ 932,384	-\$ 44,967	\$ 977,351	7.55%	
Property Tax Assessment Growth impact	(\$ 190,000)		(\$ 190,000)	-1.47%	
Other cumulative budgetary variances	\$ 161,630			0.00%	
2026 Draft Operating Levy Increase	\$ 904,014			6.98%	
2026 Current tax rate				3.99%	

Goals & Objectives

Purpose

The Mayor and Council budget exists to support the statutory obligations of the *Municipal Act, 2001*, S.O. 2001, c. 25.

2025 In Review

In 2025, the following projects were completed:

- Transfer of former Heritage Committee mandate to Council
- Successful Event Mapping downtown business accessibility with Accessibility Advisory Committee
- Planning commenced for the 2026 Municipal and School Board Election
- Successful advocacy at both ROMA and AMO conferences

2026 Goals and Objectives

- Complete Appointment Process for New Member of Council
- 2026 Municipal and School Board Election
- Orientation and New Council Training

Summary of Significant Changes

- Transfer from reserve fund for election related expenses
- Increase in budget for training for Council orientation training
- Addition of line for Heritage to reflect transfer of that mandate



2026
Operating Budget Summary
3107 - Council

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Reserve Fund			32,000	32,000	
Total Revenues			32,000	32,000	(100.00%)
Expenses					
Wages & Benefits	144,786	153,732	161,371	7,639	4.97%
General Expense	34,810	38,635	42,701	4,066	10.52%
Service Agreement	14,208	69,350	92,850	23,500	33.89%
Transfers to Reserves	11,500	11,500	11,500		
Total Expenses	205,304	273,217	308,422	35,205	12.89%
Net Difference	205,304	273,217	276,422	3,205	1.17%

Goals & Objectives

Purpose

Provide open, transparent, accountable and innovative leadership in local governance and service delivery.

General Government has many components;

CAO Administration

The CAO's department oversees and coordinates all strategic and departmental activities in the Municipality of Brockton. Leads the oversight and advancement of subdivision development throughout the Municipality. The CAO's office conducts policy research, provides advice, ensures the effective and efficient administration of the Municipality and delivers the implementation of Council decisions and directions. Specifically, the CAO's office has direct oversight of human resource activities and economic development.

Treasury Department

The Treasury Department is responsible for monitoring and implementing sound financial policies that support the Municipality as a whole. Treasury advises the Chief Administrative Officer and Council on the status of the Municipality's finances and actions required to meet financial obligations and objectives.

This department is also responsible for IT, insurance coverage related to general liability, municipal asset management and responsible for the administration and maintenance of all financial records.

Clerks Department

The Clerk's Department is responsible for the development of practices and procedures that achieve transparency and lead to public confidence and trust in local government. The Clerk is a position required under the Municipal Act, 2001. Statutory duties include recording decisions and proceedings of Council and maintaining records of Council Minutes and By-laws. Appropriate records management policies must be in place to manage legal liability and risk. The Clerk's Department is also charged with accessibility, licensing and website maintenance and Municipal Drains.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Complete the 2025 Asset Management Study as per O. Reg 588/17.
- Completed the Development Charge Study and Council adopted a by-law for Development Charges.
- Re-design and implementation of Intranet for Council and Staff
- Joint Board Agreement Review.

2026 Goals and Objectives

- Roll-out a training program for staff on the features and usage of Microsoft 365
- Continue to refine and update asset management data, including updated replacement cost and condition assessments.
- Joint Board Agreement Review.

Summary of Significant Changes

- Includes donation to Victoria Jubilee Hall for \$150,000 which is funded from the Heritage Reserve Fund.
- Includes donation of \$18,000 for 2025 and 2026 to the Walkerton Hospital Foundation for the x-ray campaign.



2026
Operating Budget Summary
3108 - General Government

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	82,435	77,975	68,975	(9,000)	(11.54%)
Grants	2,631,499	1,803,050	1,911,650	108,600	6.02%
License & Permits	17,985	18,575	18,575		
Investments	185,543	215,000	225,000	10,000	4.65%
Other Revenue	31,274	27,000	17,000	(10,000)	(37.04%)
Reserve Fund			158,500	158,500	
Total Revenues	2,948,736	2,141,600	2,399,700	258,100	(12.05%)
Expenses					
Wages & Benefits	1,112,967	1,315,364	1,347,666	32,302	2.46%
Maintenance	33,193	40,000	40,000		
General Expense	326,240	349,517	527,827	178,310	51.02%
Utilities	1,402	1,560	1,560		
Service Agreement	226,551	127,080	122,905	(4,175)	(3.29%)
Other	206,001	208,084	221,879	13,795	6.63%
Transfers to Reserves	247,417	125,000	141,598	16,598	13.28%
Long-term Debt					
Total Expenses	2,153,771	2,166,605	2,403,435	236,830	10.93%
Net Difference	(794,965)	25,005	3,735	(21,270)	(85.06%)



2026
Operating Budget
3104 - Taxation

	2024 Actuals	2025 Actuals	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues						
Expenses						
1390 TAX WRITE-OFFS - MUNICIPA	25,775	118,438	90,000	120,000	30,000	33.33%
Total Expenses	25,775	118,438	90,000	120,000	30,000	33.33%
Net Difference	25,775	118,438	90,000	120,000	30,000	33.33%



2026
Operating Budget
3109 - Human Resources

Goals & Objectives

Purpose

The Human Resources Department provides support to staff and management through legislative compliance and is responsible for managing and coordinating various human resource functions, which include talent acquisition, training and development, performance management and employee relations.

2025 In Review

The ratification of the newly established union contract with the Roads Department was achieved through extensive effort and collaboration, establishing stability and clarity for both staff and management going forward. In 2025, considerable focus was also placed on recruitment across multiple departments. Brockton welcomed and onboarded new full-time, part-time, and seasonal employees throughout the year, helping to maintain service levels and support organizational needs.

2026 Goals and Objectives

- Conduct a comprehensive review of Brockton's policies to align with evolving legislation, best practices, and organizational needs while ensuring applicability to both union and non-union employees.
- Continue to strengthen retention & recruitment strategies to attract skilled candidates for full-time, part-time and seasonal roles. And retain exceptional & qualified staff.
- Strengthen onboarding programs to ensure consistency and employee success.

Summary of Significant Changes

There are no significant budget changes proposed to the Human Resources budget for 2025. Small decrease in advertising to remove the development of a recruitment video.



2026
Operating Budget Summary
3109 - Human Resources

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Wages & Benefits	78,367	108,156	109,317	1,161	1.07%
General Expense	24,222	73,260	73,780	520	0.71%
Service Agreement	9,192	12,000	12,000		
Total Expenses	111,781	193,416	195,097	1,681	0.87%
Net Difference	111,781	193,416	195,097	1,681	0.87%

Goals and Objectives

Purpose

The economic development department supports Brockton's long-term growth by focusing on community development, investment attraction, business retention and expansion, residential growth and workforce development. The Community Development Coordinator (CDC) plays a key role in promoting available land, advising on the need for new municipal programs, bylaws, or supports to encourage development, supporting initiatives that attract new businesses and facilitate housing developments, and collecting data and producing marketing resources that position Brockton as a desirable place to live, work, and invest.

2025 in Review

In 2025, the following projects were completed or are currently in the process of completion:

Business Development & Investment Attraction

- Continued marketing of land available for sale in the East Ridge Business Park
- Issued an invitation to quote for a new pylon sign at the Creighton Road / County Road 19 intersection
- Updated the existing pylon sign at Ontario Road / Bruce Road 4 to accommodate additional advertisers
- Developed an online business directory for Brockton businesses on the municipal website
- Ongoing collaboration with the Saugeen Economic Development Committee
- Secured a Spruce the Bruce grant to support three new signage projects in Walkerton

Community Improvement Initiatives

- Administered the Community Improvement Plan (CIP) grant program
- Updated the CIP to include new supports for affordable housing initiatives
- Supported the rehabilitation of the Heritage Water Garden

Business Support & Engagement

- Began a Business Retention & Expansion (BR+E) survey with support from Bruce County
- Hosted two Business After 5 networking events for local business owners and managers
- Organized and hosted a bi-annual job fair to support key employers with recruitment and workforce initiatives
- Continued promotion of Brockton Dollars to encourage local spending

Community Engagement & Events

- Participated in the Hawks' Nest entrepreneur pitch competition
- Participated in a Newcomer Familiarization Tour to support regional settlement and integration
- Solicited community feedback to develop logos and branding guidelines for three Brockton settlement areas
- Began supporting planning efforts for the 2026 Bruce County International Plowing Match & Rural Expo

Professional Development & Marketing

- Successfully completed Level 1 of the Fundamentals of Community Economic Development Certificate
- Updated various print and promotional materials to reflect current information and a forward-focused vision

2026 Goals and Objectives

- Continue to support planning and coordination efforts for the 2026 Bruce County International Plowing Match & Rural Expo (IPM)
- Ensure downtown Walkerton and broader Brockton are prepared to welcome visitors for both Walkerton Homecoming and the IPM 2026
- Actively participate in the creation of the Bruce County Showcase at the IPM and lead the development of Brockton's local exhibit
- Oversee the installation of the new pylon sign at the Creighton Road / County Road 19 intersection and manage the sale of advertising space
- Continue to promote municipal land sales in the East Ridge Business Park to attract new investment
- Host or co-host up to three Business After 5 networking events to foster local business connections



2026
Operating Budget
3186 - Economic Development

- Complete Year 2 of the Fundamentals of Community Economic Development Certificate to strengthen internal capacity
- Maintain collaboration with the Saugeen Economic Development Corporation and Bruce County's Economic Development team on joint initiatives
- Monitor and leverage grant opportunities to maximize impact within existing budget resources

Summary of Significant Changes

There are no significant changes proposed to the Economic Development budget for 2026.



2026
Operating Budget Summary
3186 - Economic Development

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Grants	2,445				
Agreements	102	1,800	1,800		
Other Revenue	800				
Total Revenues	3,347	1,800	1,800		
Expenses					
Wages & Benefits	72,556	108,041	109,317	1,276	1.18%
General Expense	29,748	33,952	38,952	5,000	14.73%
Service Agreement	7,000	7,500	3,500	(4,000)	(53.33%)
Other	13,581	17,000	23,500	6,500	38.24%
Total Expenses	122,885	166,493	175,269	8,776	5.27%
Net Difference	119,538	164,693	173,469	8,776	5.33%

Goals & Objectives

Purpose

To maintain available lands and support existing business, trade and industry within Brockton and to facilitate orderly development and expansion.

2025 In Review

In 2025, the following were completed:

- Phase 3 & 4 were completed leaving 16 additional acres available for sale.
- Marketing of the 16 acres was advanced, signage related to lots for sale was erected and marketing tools.
- Sale of 4.3 acres of land to LiUNA for a marquee skilled trades training centre, 8 acres to Price-Schonstrom

2026 Goals and Objectives

Monies related to phase 2 of the archeological assessment for the Kleist lands have been included for \$15,000

Summary of Significant Changes

- Revenue increase due to additional sign proposed on the East Ridge entrance sign



**2026
Operating Budget Summary
3185 - ERBP**

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	8,560	8,000	9,000	1,000	12.50%
Grants	35,462	25,000	(25,000)	(50,000)	(200.00%)
Sales of Lands	1,379,152	500,000	500,000		
Total Revenues	1,423,174	533,000	484,000	(49,000)	9.19%
Expenses					
Maintenance	73,934		50,000	50,000	100.00%
General Expense	93,675	49,176	54,489	5,313	10.80%
Utilities	1,420	3,000	5,500	2,500	83.33%
Service Agreement	2,768	10,000	10,000		
Other	25,633	15,500	37,500	22,000	141.94%
Transfers to Reserves	1,368,923	500,000	500,000		
Long-term Debt	308,805	285,397	289,015	3,618	1.27%
Total Expenses	1,875,158	863,073	946,504	83,431	9.67%
Net Difference	451,984	330,073	462,504	132,431	40.12%

Goals & Objectives

Purpose

To promote the Municipality's tourism assets and amenities to increase visitation and spending, and draw attention to Brockton as a prospective place to live or do business. To support tourism-related businesses (including accommodators, food services, galleries, retail shops, outfitters and tour operators) and the strategic development of tourism products. To support training seasonal staff to assist visitors and act as ambassadors to help promote festivals and events, outdoor recreation and niche activities in the area, through the operation of a Visitor Information Centre, and use of communication channels such as digital media. To support two Municipal Events and the Shop Walkerton promotions to support the business community.

2025 In Review

In 2025, the following occurred:

- Operated Visitor Information Centre in Lobies Park from mid-May to September
- Created monthly events listings, published online and posted on bulletin boards, printed a 2025 events listing on a full colour rack card
- Hosted the Summer Streetfest and Walkerton Hometown Christmas Market events
- Partnered with the Walkerton Herald-Times to produce the Brockton Visitor's Guide for 2025
- Updated Brockton map and downtown information sign in front of library
- Worked with tourism partners at the county level to highlight Brockton as a place to explore

2026 Goals and Objectives

- Develop the Brockton showcase at the Bruce County IPM in partnership with Bruce County
- Decorate public spaces for Walkerton Homecoming and the Bruce County IPM
- Operate Visitor Information Centre in Lobies Park from mid-May to September, with coverage provided by parks staff during special events
- Promote and attend all major summer events in Brockton and cover through photos/video/social media posts
- Design and print a 2026 Brockton adventurer post card, featuring activities in all four seasons
- Capture updated professional photographs of Brockton in winter and spring
- Partnership with the Walkerton Herald-Times to produce the Brockton Visitor's Guide for 2026

Summary of Significant Changes

- There are no significant changes to this budget proposed for 2026.



2026
Operating Budget Summary
3187 - Tourism/VIC

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Grants		2,875	2,875		
Other Revenue	1,977	6,000	6,000		
Total Revenues	1,977	8,875	8,875		
Expenses					
Wages & Benefits					
General Expense	20,365	20,820	22,020	1,200	5.76%
Total Expenses	20,365	20,820	22,020	1,200	5.76%
Net Difference	18,388	11,945	13,145	1,200	10.05%

Goals & Objectives

Purpose

The Public Works (PW) Department is responsible for operating, maintaining and improving the municipality's hard service infrastructure. Our infrastructure must be properly maintained in order to for the Municipality to be in a position to support existing and future residential growth and economic development opportunities. Public Safety is the Municipality's number one priority.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Purchase of replacement grader
- Purchase of replacement tandem axle plow truck
- Replacement of Structure 16 (Brant)
- Concession 8 (Brant) Resurfacing
- Installation of connecting sidewalks on Old Durham Rd

2026 Goals and Objectives

- Complete the replacement of the Ridout structural storm culvert
- Purchase a single axle plow truck for in town routes to replace the existing 2007 unit

Summary of Significant Changes

- No significant changes presented



2026
Operating Budget Summary
3130 - Streets/Roads

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Agreements	1,828				
Donations	1,500				
Other Revenue	34,933	235,000	55,000	(180,000)	(76.60%)
Total Revenues	38,261	235,000	55,000	(180,000)	76.60%
Expenses					
Wages & Benefits	1,426,319	1,604,664	1,604,386	(278)	(0.02%)
Maintenance	1,326,752	1,527,000	1,530,000	3,000	0.20%
General Expense	486,360	525,355	522,197	(3,158)	(0.60%)
Utilities	58,062	48,000	51,200	3,200	6.67%
Service Agreement	52,578	61,027	61,027		
Transfers to Reserves	426,460	425,300	473,270	47,970	11.28%
Long-term Debt	1,068,422	877,844	978,529	100,685	11.47%
Total Expenses	4,844,953	5,069,190	5,220,609	151,419	2.99%
Net Difference	4,806,692	4,834,190	5,165,609	331,419	6.86%



2026
Operating Budget
3131 - Winter Control

	2024 Actuals	2025 Actuals	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues						
Expenses						
1215 WAGES - SNOW, SAND & SAL	92,910					
1255 BENEFITS - SNOW, SAND & S.	26,766					
1357 WINTER CONTROL	171,966	242,100	300,000	300,000		
1820 INTER-DEPARTMENT EXPENS			180,000		(180,000)	100.00%
Total Expenses	291,642	242,100	480,000	300,000	(180,000)	(37.50%)
Net Difference	291,642	242,100	480,000	300,000	(180,000)	(37.50%)



2026
Operating Budget
3134 - Street Lights

Goals & Objectives

Purpose

Provides street lights to the urban areas of Brockton

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Install new street lights on streets in ERBP

2026 Goals and Objectives

- Continue to operate street lights, delivering quality lighting for businesses and residents

Summary of Significant Changes

- No significant changes



2026
Operating Budget Summary
3134 - Street Lights

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Maintenance	7,183	14,000	14,000		
General Expense	100,701	136,007	136,007		
Utilities	13,311	16,745	16,745		
Total Expenses	121,195	166,752	166,752		
Net Difference	121,195	166,752	166,752		

Goals & Objectives

Purpose

The Brockton Child Care Centre provides childcare for working and non-working families. The Centre has the licence capacity for 117 children/day. The St. Teresa School Age program is licenced for 86 children and the School Age Program at the Walkerton District Community School is licenced for 50 children. The Centre provides educational programming for all children to enhance their development. The majority of the Centre's purchases are from the Municipality of Brockton, therefore creating revenue for Brockton's local business.

2025 In Review

- The Centre and School Age programs were at full operating capacity
- In response to the 2024 Organizational Review, a Child Care Co-ordinator position was added and staffed in April, 2025.
- The Child Care Centre continues to have a significant wait list.
- The Canada Wide Early Learning Child Care program resulted in changes that require significant staff administration resulting in finance dept support.
- All the educators in the Centre program are Registered Early Childhood Educators which is very uncommon with other Child Care Centres. The majority of our school age teachers are RECE's as well.
- As of September 2025, all Full-time Early Childhood Educators are working 7.5/hr daily shifts

2026 Goals and Objectives

- To increase capacity to shorten the wait list.
- To continue to recruit and retain Registered Early Childhood Educators.
- Finalize Implementation Plan
- Implement an improved communication source (app) for families and users of the centre
- Support more training opportunities with additional supply staff available
- Improvements to playground area in relation to shade
- Decrease in food costs by leveraging different suppliers
- Add efficiency by implementing a Child Care Administration Program/app

Summary of Significant Changes

Several policies were examined and updated in 2025 to be implemented in 2026, reflecting budgetary changes.

- The licensing limits for School-Age children were increased from 30 to 60 children. This will allow increased programming, particularly in Summer 2026 and positively impact the Centre's revenue stream
- The Centre will be implementing a 1-week closure for the first week of July each year. This will increase efficiency of staffing, and have a positive revenue impact of almost \$10,000
- The Centre will be restructuring the Summer program, not only to increase the number of children who can be welcomed but also opening up the summer program to community families who only need care in the summer. This change in programming will be implemented in a complimentary program to align with the policies/registration of the Recreation Summer Camps, while continuing to offer quality, licensed child care for Brockton families.
- The centre will implement a new Child Care App, necessitating the purchase of 10 new iPads to support the program as outlined in the 2024 Organizational Review. This will be a capital cost expenditure.



2026
Operating Budget Summary
3155 - Child Care

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	2,247,860	2,232,354	2,745,715	513,361	23.00%
Grants	7,792	282,200		(282,200)	(100.00%)
Donations	413	1,000	1,000		
Other Revenue	1,242	9,000		(9,000)	(100.00%)
Total Revenues	2,257,307	2,524,554	2,746,715	222,161	(8.80%)
Expenses					
Wages & Benefits	2,237,651	2,365,108	2,567,761	202,653	8.57%
Maintenance	5,643	3,000	4,000	1,000	33.33%
General Expense	67,403	53,017	51,157	(1,860)	(3.51%)
Utilities	143				
Service Agreement	69,048	95,102	100,102	5,000	5.26%
Other	68,664	60,000	60,000		
Transfers to Reserves	500	500	556	56	11.20%
Long-term Debt					
Total Expenses	2,449,052	2,576,727	2,783,576	206,849	8.03%
Net Difference	191,745	52,173	36,861	(15,312)	(29.35%)

Goals & Objectives

Purpose

To provide a waste disposal site for the residents of the Municipality of Brockton.

To provide a recycling program to reduce the amount of material entering the landfill sites, which extends the life of the landfill.

To protect and enhance our community's environment by taking action in a responsible and sustainable manner.

To advise Council on matters and to protect and enhance our community's environment.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Weekly household waste pickup throughout the year
- Continued with the EPS recycling program, e-waste, scrap metal, corrugated cardboard, and battery recycling

2026 Goals and Objectives

- Continue weekly household waste pickup
- Continue to maintain landfill operations at or exceeding regulatory standards

Summary of Significant Changes

- Reduction to account for the takeover of recycling by the provincial government and passing it on to producer responsibility
- Increase in service agreements, contractually obligated to account for the green bin program.
- No other significant changes presented



2026 Operating Budget Summary Waste Management

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	321,344	315,000	315,000		
Other Revenue	244,841	248,515	248,515		
Reserve Fund	5,657	5,000	5,000		
Total Revenues	571,842	568,515	568,515		
Expenses					
Wages & Benefits	111,008	147,110	156,575	9,465	6.43%
Maintenance	6,276	10,000	10,000		
General Expense	77,115	72,239	73,037	798	1.10%
Utilities	6,198	7,900	7,900		
Service Agreement	457,355	709,370	569,370	(140,000)	(19.74%)
Other	210,875	211,000	21,000	(190,000)	(90.05%)
Transfers to Reserves	166,730	105,495	117,394	11,899	11.28%
Long-term Debt	86,361	102,296	92,717	(9,579)	(9.36%)
Total Expenses	1,121,918	1,365,410	1,047,993	(317,417)	(23.25%)
Net Difference	550,076	796,895	479,478	(317,417)	(39.83%)

Goals & Objectives

Purpose

To provide a range of programs to protect the lives and property of the inhabitants of the Municipality of Brockton from the adverse effects of fire or exposure to dangerous conditions created by man or nature. These programs include but are not limited to, fire prevention, public fire safety education, rescue, emergency medical aid and fire suppression services.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Completed training and implemented the new SCBA program
- 6 new Firefighters were hired and will be put through recruit training
- 3 Walkerton Firefighters completed their Level 1 NFPA Certifications
- 3 Walkerton Firefighters completed their Level 2 NFPA Certifications.
- Grant funding was received and extra PPE was purchased to ensure that clean gear is available while soiled gear is being decontaminated
- Transition was completed from Tillsonburg dispatch to St Catherines Dispatch including, new contract, new run cards, updated coverage areas with GIS mapping, NG-911 compliance, updated radio links and interoperability with all Bruce County departments.
- The regional training centre successfully hosted 10 courses, within a 12 month period, providing 145 firefighters with various Provincial certifications.
- The regional training centre successfully hosted 11 courses, to meet Provincially mandated Firefighter training, within a 12 month period. This is an increase in growth over 2023 numbers where we offered 4 courses.
- Increased the number of certified drone pilots from 3 to 6.
- Trained staff on and obtained medical oversight from a doctor to meet requirements for medical response.

2026 Goals and Objectives

- Strive to meet NFPA 1403 of annual live fire training in a safe and controlled environment.
- Maintain the course offerings for the Brockton Regional Training Centre.
- Begin training new recruits to Provincial NFPA standards.
- Continue to train staff to reach Level 2 NFPA certification.
- Maintain annual replacement program for PPE, Radios and pagers.
- Update SOG's with a focus on cancer prevention & new technology.
- Implement and train the new fire code upon its release.
- Continued update of aging building facilities.
- Review of service agreements for fire coverage.

Summary of Significant Changes

- Changing our dispatch to be interoperable with all of Bruce County was a huge change that took several years to coordinate and has significantly improved on scene safety by cleaning up the radio communications process.
- Obtaining medical oversight from a doctor significantly reduced the Municipalities liability while responding to medical emergencies



2026
Operating Budget Summary
3120 - Walkerton Fire

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	69,892	85,000	60,000	(25,000)	(29.41%)
Grants	3,755				
License & Permits	285				
Agreements	(4,129)	32,950	32,950		
Other Revenue	2,784	3,000	3,000		
Reserve Fund			27,000	27,000	
Total Revenues	72,587	120,950	122,950	2,000	(1.65%)
Expenses					
Wages & Benefits	430,292	394,639	412,301	17,662	4.48%
Maintenance	104,514	88,700	81,600	(7,100)	(8.00%)
General Expense	300,512	381,535	386,815	5,280	1.38%
Utilities	16,871	16,600	16,600		
Service Agreement	156,369	153,918	160,818	6,900	4.48%
Other	1,526				
Transfers to Reserves	180,000	150,000	166,919	16,919	11.28%
Long-term Debt	16,913	16,913	16,913		
Total Expenses	1,206,997	1,202,305	1,241,966	39,661	3.30%
Net Difference	1,134,410	1,081,355	1,119,016	37,661	3.48%

Goals & Objectives

Purpose

To provide an emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our community.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Further training of the updated emergency management plan.
- Training partnered with the County for increased effectiveness.
- Completion of red cross evacuation/reception centre setup training.
- Setup of a backup EOC at the Elmwood Fire Department.
- Training of 3 additional pilots for the emergency use of the drone EOC.

2026 Goals and Objectives

- Continue to ensure training and support for staff and newly elected officials on role within the Emergency Response Plan
- Continue public education campaigns
- Explore redundancies for the backup EOC site
- Development of the annexes of the plan.

Summary of Significant Changes

- 2025 included significant training regarding the roles within the Red Cross agreement and helped staff to understand what to expect in an evacuation/reception centre activation.



2026
Operating Budget Summary
3118 - Emergency Management

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Wages & Benefits					
Maintenance	945	3,200	3,200		
General Expense	3,157	3,500	3,500		
Service Agreement	254	7,500	8,000	500	6.67%
Transfers to Reserves	11,250	11,250	12,519	1,269	11.28%
Total Expenses	15,606	25,450	27,219	1,769	6.95%
Net Difference	15,606	25,450	27,219	1,769	6.95%

Goals & Objectives

Purpose

The Health and Safety Department promotes a safe and healthy workplace for all employees and develops and implements policies and procedures that meet legislated requirements and conducts workplace inspections, investigations and reporting of accidents/incidents.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Training regarding compliance sync
- A re-focus was initiated regarding workplace inspections and the role of the Health & Safety Advisory Committee
- Partial review of the asbestos plan and procedures for working with and removing asbestos

2026 Goals and Objectives

- Complete review of the Asbestos program including Plan, program and training.
- Reassessment of onboarding training with regards to senior staff and the requirement for specific training regarding hazards in their respective workplaces.
- Continued review and updating of Health & Safety Policies and Procedures.

Summary of Significant Changes

- There are no significant financial changes.
- Several gaps were identified regarding the onboarding of staff with regards to health and safety responsibilities and workplace hazards which have been further targeted for next years objectives



2026
Operating Budget Summary
3117 - Health & Safety

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Wages & Benefits	43,810	40,811	35,338	(5,473)	(13.41%)
Maintenance	3,470	5,500	5,500		
General Expense	561	1,850	1,850		
Total Expenses	47,841	48,161	42,688	(5,473)	(11.36%)
Net Difference	47,841	48,161	42,688	(5,473)	(11.36%)

Goals & Objectives

Purpose

The purpose of the Police Services Board is to ensure the provision of adequate and effective policing services to the Municipality of Brockton. The Board is continually working with the Police and the Community to obtain the vision "Safe Communities...A Secure Ontario" and the mission "Policing Excellence through our people, our work and our relationships."

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- The new South Bruce Detachment Board was convened and began regular meeting
- Brockton presented a proposal to the County of Bruce requesting that the County assume the net cost of the Court Security and Prisoner Transportation Grant after the application of any provincial funding

2026 Goals and Objectives

- Continuing advocacy for fair and sustainable policing costs, with particular attention to the Court Security and Prisoner Transportation Grant funding model.
- Strengthening collaboration among participating municipalities to ensure consistent service levels and accountability across the detachment area.

Summary of Significant Changes

- Increase in O.P.P. Policing Costs: An increase of \$312,203 which represents the maximum increase of 11%
- Reduction in Police Services Board Budget: Due to the establishment of the joint South Bruce Detachment Police Services Board representing five (5) municipalities, Brockton's contribution has been reduced from \$5,000 in 2025 to \$1,650 in 2026.



2026
Operating Budget Summary
3121 - O.P.P and Brockton Police Service Board

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	1,484	500	500		
Grants	540,525	417,946	528,225	110,279	26.39%
Other Revenue	193,850	140,000	283,473	143,473	102.48%
Reserve Fund		60,494		(60,494)	(100.00%)
Total Revenues	735,859	618,940	812,198	193,258	(31.22%)
Expenses					
Wages & Benefits					
General Expense	5,156	5,000	1,650	(3,350)	(67.00%)
Service Agreement	2,839,009	2,918,216	3,230,419	312,203	10.70%
Total Expenses	2,844,165	2,923,216	3,232,069	308,853	10.57%
Net Difference	2,108,306	2,304,276	2,419,871	115,595	5.02%

Goals & Objectives

Purpose

The Protective Services Animal Control and By-Law Department administers services related to the investigation and enforcement of Municipal By-Laws and delivers Animal Control services within the Municipality for dog licensing and dogs at large.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Administration an implementation of the Dog and Kennel Licencing Program
- Processing and issuance of Sign and Swimming Pool Permits
- Administration of False Alarm By-Law
- Launched a new online Complaint Form
- Respond to and investigate all by-law matters, formal and informal
- Proactive parking enforcement

2026 Goals and Objectives

- Continuation of Dog and Kennel Licensing Program
- Review of Animal Control, Sign & Fence By-Laws
- Update Traffic and Parking Set Fines
- Respond to and investigate all by-law matters, formal and informal.
- Continuation of dog licensing program

Summary of Significant Changes

- Transfer for reserve fund for future replacement of Municipal Vehicles
- Budget for encampment cleanups



2026
Operating Budget Summary
3124 - Animal Control/By-law

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	599	1,000	1,000		
License & Permits	19,074	20,250	20,250		
Other Revenue	2,241	5,500	5,500		
Total Revenues	21,914	26,750	26,750		
Expenses					
Wages & Benefits	42,372	46,000	62,658	16,658	36.21%
Maintenance	929	500	500		
General Expense	23,866	16,777	17,655	878	5.23%
Service Agreement	241				
Transfers to Reserves	1,750	1,750	1,947	197	11.26%
Total Expenses	69,158	65,027	82,760	17,733	27.27%
Net Difference	47,244	38,277	56,010	17,733	46.33%

Goals & Objectives

Purpose

The Brockton Parks and Recreation department is dedicated to delivering affordable, safe community services that are responsive to resident needs. We ensure welcoming, well-maintained parks and playgrounds, accessible facilities, and diverse recreational programs that promote healthy lifestyles. Our department is committed to improving customer service and consistently striving to exceed industry standards improvement.

2025 In Review

This year, the Brockton Parks and Recreation Department made significant strides in community engagement and facility enhancements. Key achievements included infrastructure upgrades like accessible bathrooms, Heritage Water Gardens revitalization and trail enhancements. Events such as Canada Day, Streetfest and Christmas Market thrived alongside new fitness and senior programs. Partnerships, like with LiUNA, and the New Horizon's Seniors Grant supported increased service levels and program expansion. Staff participated customer service training to enhance service delivery and community interaction.

In 2025, the following projects were completed or are currently in the process of completion:

Projects:

- New flooring installed in pool change-room facility
- Asbestos removal at WCC auditorium, and the new tiles installed.
- The first installment of the new auditorium tables have been ordered for WCC
- All 4-foot ball diamond in-field fence has been changed to be in-line with safety standards.
- New back-stop netting installed at the soccer pitches
- New diving board installed at Centennial Park Pool
- 15 new benches installed along the Saugeen Ricer Trail and in Centennial Park
- Staff have planted over 300 trees and shrubs in various parks within Brockton as part of our Tree Planting Plan
- Purchased new hockey nets for the 2025/2026 season
- Heritage Water Gardens Revitalization project including upgrades to lighting, refinished benches, fountain repairs, donation wall refinished
- LiUNA partnership supported the completion of many projects including: tree trimming, step repairs at Cunningham Park, assisted in installation of new benches, concrete removal, ball diamond clay storage facility.

Recreation Programming, Sponsorship, Events and Facility Usage:

- Consistent fitness and drop in program registrations in 2025
- Slight increase to Summer Day Camp registrations
-
- Increase of participation in Swim to Survive program
- Increase in Swim Lesson registrations by 34%
- Pool rentals increased by 52% due to new partnership with Hanover Swim Club
- Decrease in seasonal pickleball/ tennis memberships
- Ice rentals increased by 15%
- Public Skating attendance low, increased revenue due to first year implementing public skate admission fee
- Walkerton Auditorium rentals decreased by 30% as of October 2025
- Cargill Community Centre rentals increased by 16%
- Brockton Ball Diamond usage increased by 16.45%
- Soccer usage increased by 35%
- Lobies Campground decreased by 6.9%
- Winter Skating Loop in operation for almost 4 weeks
- Many successful Municipal events including Family Day Fun Day, Canada Day celebrations, Streetfest, Hometown Christmas Market, Poolside Bingo, Pooch Plunge, Movie in the Park, Music in the Park and supported major events such as Dirt Pigs, Pool Players, WDCS school events
- Arena Wall Advertising at capacity

-
- Heritage Water Garden Revitalization Project: secured funding for 5 out of 6 planters
 - Shade Tree Donations: Significant increase
 - Public Skating Sponsorships: Slight decrease

2026 Goals and Objectives

- Continued Implementation of recommendations from the Recreation Master Services and Facilities Plan
- Continuing to seek and research grant opportunities.
- Updating existing service agreements and establishing new agreements where needed
- Explore new and innovative tools and technology to increase work efficiency
- Reconstruction of Centennial Park Pavilion
- Retrofit new LED ball diamond lighting at Walkerton Ball Diamonds
- Cargill Community Centre new roof construction
- To increase day camp child care program capacities by utilizing additional community facilities.
- Continue to focus on customer service training opportunities and improving service levels
- Ensure a successful Walkerton Homecoming through positive collaboration with Walkerton Homecoming Committee
- Continue to prioritize accessibility projects within our facilities and operations

Summary of Significant Changes

- Challenges with navigating U.S. tariff regulations and sourcing Canadian- made products and equipment.
- Recruitment of additional summer students for day camp to increase capacities.
- Increases to Summer Day Camp budget to accommodate an extra week of school break in 2026
- Weather damages to two major facilities including Cargill roof and collapse of pavilion
- Flood cleanup at Lobies and trail repair at Bend Park



2026
Operating Budget Summary
3160 - Recreation Administration

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Grants	2,191				
Other Revenue	942	3,000	1,000	(2,000)	(66.67%)
Total Revenues	3,133	3,000	1,000	(2,000)	66.67%
Expenses					
Wages & Benefits	508,410	476,263	510,121	33,858	7.11%
Maintenance	366	1,000	1,000		
General Expense	87,216	83,460	95,060	11,600	13.90%
Service Agreement	27,449	68,041	68,041		
Long-term Debt	14,271				
Total Expenses	637,712	628,764	674,222	45,458	7.23%
Net Difference	634,579	625,764	673,222	47,458	7.58%



2026
Operating Budget Summary
3161 - Recreation Parks

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	19,891	20,000	20,300	300	1.50%
Grants	1,108				
Donations	9,000	2,000	2,000		
Other Revenue	1,878	6,000	2,000	(4,000)	(66.67%)
Total Revenues	31,877	28,000	24,300	(3,700)	13.21%
Expenses					
Wages & Benefits	310,619	286,480	265,296	(21,184)	(7.39%)
Maintenance	113,514	99,500	99,500		
General Expense	83,014	76,772	91,541	14,769	19.24%
Utilities	27,249	17,300	17,300		
Service Agreement	15,291	17,640	15,000	(2,640)	(14.97%)
Transfers to Reserves	22,500	22,500	25,038	2,538	11.28%
Long-term Debt	67,726	67,284	67,284		
Total Expenses	639,913	587,476	580,959	(6,517)	(1.11%)
Net Difference	608,036	559,476	556,659	(2,817)	(0.50%)



**2026
Operating Budget Summary
3162 - Recreation Pool**

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	59,461	52,500	62,000	9,500	18.10%
Grants	4,623	13,790	13,790		
Donations		3,500		(3,500)	(100.00%)
Other Revenue	278				
Total Revenues	64,362	69,790	75,790	6,000	(8.60%)
Expenses					
Wages & Benefits	107,223	107,986	146,987	39,001	36.12%
Maintenance	13,652	22,500	22,000	(500)	(2.22%)
General Expense	31,451	21,168	29,588	8,420	39.78%
Utilities	8,348	17,000	17,000		
Transfers to Reserves	11,250	11,250	12,519	1,269	11.28%
Total Expenses	171,924	179,904	228,094	48,190	26.79%
Net Difference	107,562	110,114	152,304	42,190	38.31%



2026
Operating Budget Summary
3163 - Recreation Community Centre

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	376,703	364,100	373,200	9,100	2.50%
License & Permits	5,887	8,000	8,200	200	2.50%
Donations	9,226	20,000	20,000		
Investments	2,082	1,500	1,500		
Other Revenue	3,618	20,600	32,600	12,000	58.25%
Total Revenues	397,516	414,200	435,500	21,300	(5.14%)
Expenses					
Wages & Benefits	241,712	240,836	280,116	39,280	16.31%
Maintenance	110,685	143,500	138,500	(5,000)	(3.48%)
General Expense	103,998	100,836	103,717	2,881	2.86%
Utilities	129,757	141,000	141,000		
Service Agreement	38,681	32,400	33,250	850	2.62%
Transfers to Reserves	235,000	240,000	267,070	27,070	11.28%
Long-term Debt		14,744	14,744		
Total Expenses	859,833	913,316	978,397	65,081	7.13%
Net Difference	462,317	499,116	542,897	43,781	8.77%



2026
Operating Budget Summary
3164 - Recreation Lobies Park

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	74,020	80,000	81,500	1,500	1.88%
Grants		2,170	2,170		
Other Revenue	2,962	4,500	4,500		
Total Revenues	76,982	86,670	88,170	1,500	(1.73%)
Expenses					
Wages & Benefits	35,125		24,212	24,212	100.00%
Maintenance	9,236	9,000	13,000	4,000	44.44%
General Expense	9,350	11,668	12,588	920	7.88%
Utilities	3,013	4,100	4,100		
Service Agreement	12,786	15,000	18,600	3,600	24.00%
Transfers to Reserves	11,250	11,250	12,519	1,269	11.28%
Total Expenses	80,760	51,018	85,019	34,001	66.65%
Net Difference	3,778	(35,652)	(3,151)	32,501	91.16%



2026
Operating Budget Summary
3165 - Recreation Summer Day Camp

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	153,583	145,000	209,384	64,384	44.40%
Grants		13,985	13,985		
Other Revenue	2,587		3,000	3,000	
Total Revenues	156,170	158,985	226,369	67,384	(42.38%)
Expenses					
Wages & Benefits	99,547	72,322	177,546	105,224	145.49%
General Expense	24,097	23,770	30,870	7,100	29.87%
Transfers to Reserves	3,750	3,750	4,173	423	11.28%
Total Expenses	127,394	99,842	212,589	112,747	112.93%
Net Difference	(28,776)	(59,143)	(13,780)	45,363	76.70%



2026
Operating Budget Summary
3166 - Recreation Programs

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	50,171	60,000	50,000	(10,000)	(16.67%)
Grants	9,230	7,160	7,160		
Donations	4,252	5,000		(5,000)	(100.00%)
Other Revenue	4,138	5,000	2,000	(3,000)	(60.00%)
Total Revenues	67,791	77,160	59,160	(18,000)	23.33%
Expenses					
Wages & Benefits	14,749	39,026	25,090	(13,936)	(35.71%)
General Expense	36,409	31,240	31,240		
Service Agreement	3,740	5,000	5,000		
Other	8,084	10,000	10,000		
Transfers to Reserves	3,750	3,750	4,173	423	11.28%
Total Expenses	66,732	89,016	75,503	(13,513)	(15.18%)
Net Difference	(1,059)	11,856	16,343	4,487	37.85%



2026
Operating Budget Summary
3167 - Brockton Soccer Fields

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	15,713	13,777	15,277	1,500	10.89%
Donations		5,000	5,000		
Total Revenues	15,713	18,777	20,277	1,500	(7.99%)
Expenses					
Wages & Benefits	3,930	7,851	11,379	3,528	44.94%
Maintenance	21,064	38,000	38,000		
General Expense	6,615	5,000	5,000		
Utilities	13,715	16,600	16,600		
Service Agreement	715	13,580	13,580		
Long-term Debt	20,381	20,381	20,382	1	
Total Expenses	66,420	101,412	104,941	3,529	3.48%
Net Difference	50,707	82,635	84,664	2,029	2.46%



2026
Operating Budget Summary
3169 - Recreation Cargill DCF

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	27,849	24,300	27,500	3,200	13.17%
Donations	5,250	10,000		(10,000)	(100.00%)
Other Revenue	12,095	5,000		(5,000)	(100.00%)
Total Revenues	45,194	39,300	27,500	(11,800)	30.03%
Expenses					
Wages & Benefits	123,219	122,397	198,671	76,274	62.32%
Maintenance	27,093	30,850	25,850	(5,000)	(16.21%)
General Expense	12,241	17,000	17,000		
Utilities	28,691	20,000	35,000	15,000	75.00%
Service Agreement	24,896	4,300	16,950	12,650	294.19%
Long-term Debt	28,868	28,868	28,868		
Total Expenses	245,008	223,415	322,339	98,924	44.28%
Net Difference	199,814	184,115	294,839	110,724	60.14%

Goals & Objectives

Purpose

To provide lands for the internment as per the *Funeral, Burial and Cremation Services Act, 2002* which came into effect on July 1, 2012

2025 In Review

In 2025, the following projects were completed or are currently nearing completion:

- The operations of the Walkerton and Starkvale Cemeteries were once again managed by an internal staff member. Additionally, Brockton successfully recruited a part-time cemetery maintainer to assist with succession planning and adequate coverage.
- At Walkerton Cemetery, several new trees were planted, and an inventory of older trees was conducted to assess potential maintenance or removal needs in the coming years. Staff have collaborated with a horticulturist to develop a tree replacement plan

2026 Goals and Objectives

To continue to operate the Cemetery in the most cost effective manner without compromising the service we provide to the community.

Staff will start a grass maintenance program and design for Pioneer Cemetery will focus on sustainable landscaping practices, including regular mowing, aeration, fertilization, and irrigation, while preserving the historical integrity of the site and enhancing its natural beauty. In addition, staff will have a memorial plaque, benches, trees and a small fence installed at the Pioneer Cemetery.

Summary of Significant Changes

- No Significant changes in 2026



2026 Operating Budget Summary Cemetery

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	34,270	40,730	45,130	4,400	10.80%
Sales of Lands	15,785	30,500	30,500		
Investments	9,050	6,500	10,000	3,500	53.85%
Other Revenue	200				
Total Revenues	59,305	77,730	85,630	7,900	(10.16%)
Expenses					
Wages & Benefits	55,521	57,980	58,905	925	1.60%
Maintenance	15,932	19,500	30,500	11,000	56.41%
General Expense	9,564	10,769	9,303	(1,466)	(13.61%)
Utilities	884	1,500	1,500		
Service Agreement	16,274	26,050	26,050		
Other	36	1,100	1,100		
Transfers to Reserves	20,158	23,375	24,728	1,353	5.79%
Total Expenses	118,369	140,274	152,086	11,812	8.42%
Net Difference	59,064	62,544	66,456	3,912	6.25%

Goals & Objectives

Purpose

Volunteer citizen committee, tasked with promoting Brockton and area and providing a welcoming environment for potential new doctors to the area.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Assisted with phase 2 renovations at the medical clinic in Walkerton
- Strong involvement in the medical clinics
- Hosting of the yearly Discovery Week visitation for 1st year Medical Students of Western Medical School
- Hosted Rural Retreat in Walkerton physician residents as well as their partners
- Supported two new physicians in establishing their medical practices and accepting new patients in Walkerton, contributing to improved access to primary healthcare in the community

2026 Goals and Objectives

- Planning for active recruitment, seriously pursuing local students, residents and locums who are working in our community
- Maintaining contact with persons of interest
- Supporting and contributing to the ongoing success of the Bruce-Grey Discovery Week program
- Building on existing relationships with the hospital and current physician group

Summary of Significant Changes

- No significant changes for 2026



Budget Proposal 2026

Prepared
Sept 30, 2025

Thank you Mayor Peabody and all the council members for reviewing the presented budget for the Physician Recruitment and Retention Committee.

This budget proposal outlines the financial resources required from our local Municipalities to support the ongoing efforts of Physician Recruitment and Retention Committee for the upcoming fiscal year. The primary objectives are to attract new Physicians to practice in our local area and to retain our current Physicians.

Key budget components include:

- **Advertising & Marketing:** Funds allocated for job postings on medical job boards, digital campaigns, and promotional materials.
- **Recruitment Events:** Costs for attending and hosting recruitment events and fairs, conferences, and networking events.
- **Candidate Travel & Lodging:** Support for reimbursing travel, accommodation and interview-related expenses for shortlisted candidates.
- **Physician Appreciation and Retention:** Cost of hosting events for all our local Physicians.
- **Locum & Resident Support:** Support for reimbursing travel, accommodation and other related expenses for Locums and Resident Students.

The Committee, established in 2005, has played a vital role in advancing healthcare initiatives through collaboration and expert guidance. Since its inception, the Committee has successfully recruited 16 dedicated physicians including 5 over the past 4 years. Each brings unique perspectives and expertise to support our goals.

Looking to the future, there are a few of our long-serving physicians — currently in their 60s to 80s — that may be approaching retirement within the near future. These Physicians have dedicated decades to serving our community and have built strong relationships with a large patient load. These potential retirements will leave a huge void in local patient care and will take a few (3-5) new Physicians to cover this shortfall.

With this year's budget, we are requesting \$23,925 from the Municipality of Brockton. As you will notice, this request remains consistent with our prior year's budget, reflecting our continued commitment to fiscal responsibility while maintaining the level of service and support our community has come to expect.

We remain optimistic about the opportunity to recruit one or two new Physicians in the near future to serve the growing number of residents in Brockton and South Bruce who currently do not have access to a local family doctor—or who may soon be without care due to possible upcoming retirements. The success of this recruitment effort relies heavily on the continued support and collaboration of all our local Municipalities. Together, we can help ensure that every resident has access to the healthcare they deserve.



2026
Operating Budget Summary
3148 - Physician Recruitment

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Agreements	30,000	30,000	31,900	1,900	6.33%
Reserve Fund		35,000		(35,000)	(100.00%)
Total Revenues	30,000	65,000	31,900	(33,100)	50.92%
Expenses					
Maintenance	7,254	18,600	18,800	200	1.08%
Service Agreement	22,500	67,500	35,425	(32,075)	(47.52%)
Other		1,400	1,600	200	14.29%
Total Expenses	29,754	87,500	55,825	(31,675)	(36.20%)
Net Difference	(246)	22,500	23,925	1,425	6.33%

Goals & Objectives

Purpose

The Municipality ensures that facilities are provided for the County of Bruce to deliver library services.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Increased programming at the Walkerton Library offering yoga, Tai Chi and a youth babysitting course.
- Repaired eavestrough and downspouts damaged by extreme winter weather
- Replaced air conditioning unit at Cargill Library

2026 Goals and Objectives

- Replace carpet in the Walkerton Library gallery and hall
- Replacing air conditioner
- Adding a baby change table in Cargill Library
- Replacing chairs if successful in grant application

Summary of Significant Changes

- Repairs to eavestroughs



2026 Operating Budget Summary Library

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees	2,451	1,100	1,400	300	27.27%
Donations	54,632	58,500	58,500		
Other Revenue		100	100		
Total Revenues	57,083	59,700	60,000	300	(0.50%)
Expenses					
Wages & Benefits	36,782	46,022	37,943	(8,079)	(17.55%)
Maintenance	19,082	13,000	14,000	1,000	7.69%
General Expense	10,697	12,236	12,876	640	5.23%
Utilities	19,438	26,435	26,435		
Service Agreement	19,056	11,000	14,465	3,465	31.50%
Transfers to Reserves	3,625	3,625	4,034	409	11.28%
Total Expenses	108,680	112,318	109,753	(2,565)	(2.28%)
Net Difference	51,597	52,618	49,753	(2,865)	(5.44%)

Goals & Objectives

Purpose

The Drainage Act provides a process for landowners to arrange for the construction, improvement and maintenance of drainage works in a manner that is binding on all future landowners. The Drainage Act allows landowners to petition for drainage infrastructure that is designed by a qualified engineer with the costs shared equitably amongst the landowners within the watershed.

2025 In Review

- Completion of Zettler Municipal Drain Improvements
- Letter of Credit provided to Department of Fisheries and Oceans to obtain permit to construct for the Dales Municipal Drain
- Engineering on-going for the Botter and Young Municipal Drains

2026 Goals and Objectives

- Review of final billing practices to consider sending assessments earlier
- Potential to bill landowner for Russell Municipal Drain depending on grant approval
- Potential to obtain permits for Dales Municipal Drain

Summary of Significant Changes

- Decrease in municipal contribution for Zettler Municipal Drain Improvements
- Decrease in service agreements to reflect 2024 actuals



2026
Operating Budget Summary
3180 - Drainage

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
User Fees		200,000		(200,000)	(100.00%)
Grants		10,000	10,000		
Agreements		160,000	210,000	50,000	31.25%
Total Revenues		370,000	220,000	(150,000)	40.54%
Expenses					
Wages & Benefits	35,071				
Maintenance	19,949	310,000	110,000	(200,000)	(64.52%)
General Expense	4,847	8,500	8,838	338	3.98%
Service Agreement	4,395	18,000	18,000		
Other	40,770	60,000	105,000	45,000	75.00%
Long-term Debt	10,163				
Total Expenses	115,195	396,500	241,838	(154,662)	(39.01%)
Net Difference	115,195	26,500	21,838	(4,662)	(17.59%)

Goals & Objectives

Purpose

Brockton's planning staff primarily oversee the administration of the zoning by-law and site plan interpretation and knowledge of the zoning by-law for obtaining building permits and permitted land uses. The Bruce County Planning and Development Department provides Planning services related to Zoning By-Laws and Official Plan Amendments, Minor Variances, Consent Applications and Draft Plan Approval for Subdivisions.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Completion of background and review of Planning Department Fees
- Background, review and draft of new Local Official Plan and Brockton Zoning By-Law
- Application for Plan of Subdivision for housing development in East Ridge
- Amendments to Zoning By-law to reduce parking restrictions
- Approval of Application for Urban Settlement Area Boundary Expansion

2026 Goals and Objectives

- Complete Local Official Plan and Zoning By-Law review
- Develop and Implement New Site Plan Control Policies and Promote Low-Rise Infill Development
- Consider Secondary Official Plan for lands in the recently approved Urban Settlement Area Boundary Expansion

Summary of Significant Changes

- Increase in Service Agreements to reflect additional Housing Action Plan Initiative to Develop and Implement New Site Plan Control Policies and Promote Low-Rise Infill Development
- Increase Service Agreements related to Planning Consultant for completion of Local Official Plan review and Zoning By-Law update and Secondary Plan



2026
Operating Budget Summary
3125 - Planning

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Grants	86,000	86,000	141,000	55,000	63.95%
License & Permits	10,872	22,000	24,000	2,000	9.09%
Reserve Fund	20,000	60,000	14,000	(46,000)	(76.67%)
Total Revenues	116,872	168,000	179,000	11,000	(6.55%)
Expenses					
Wages & Benefits	118,184	50,685	44,575	(6,110)	(12.05%)
Maintenance	1,181	200	200		
General Expense	6,771	17,090	17,722	632	3.70%
Service Agreement	162,495	146,000	218,500	72,500	49.66%
Transfers to Reserves	600	600	668	68	11.33%
Total Expenses	289,231	214,575	281,665	67,090	31.27%
Net Difference	172,359	46,575	102,665	56,090	120.43%

Goals & Objectives

Purpose

Saugeen Conservation was established in 1950 as a result of increased flooding problems in and around the communities developed along the Saugeen River.

The Authority has a jurisdiction of over 4,632 sq. km (1,788 square miles). There are currently 15 member municipalities within the Authority jurisdiction.

The Conservation Authorities Act was amended to require the Conservation Authority to identify programs that required cost apportioning agreements and other changes to the payment structure.

2025 In Review

In 2025, the following projects were completed or are currently in the process of completion:

- Presented the possible alternatives related to the cliff erosion study to Council
- Obtained additional geotechnical reports relating to the cliff erosion study
- Submitted application to the Disaster Mitigation and Adaptation Fund for the cliff erosion study
- Signed a new cost sharing agreement with the Saugeen Valley Conservation Authority

2026 Goals and Objectives

- Present revised geotechnical information to Council and confirm preferred alternative for the cliff erosion study
- Introduce suggested maintenance and monitoring regime for the Valleyside Cliff Erosion
- Review available grant and/or partnership opportunities for improved Walkerton flood control

Summary of Significant Changes

- No significant changes



2026
Operating Budget Summary
3122 - Conservation Authority

	2025 Actuals to Date	2025 Approved Budget	2026 Draft Budget	2026 Budget Change (\$)	2026 Budget Change (%)
Revenues					
Total Revenues					
Expenses					
Service Agreement	264,000	276,490	272,490	(4,000)	(1.45%)
Transfers to Reserves	20,000	20,000	22,256	2,256	11.28%
Total Expenses	284,000	296,490	294,746	(1,744)	(0.59%)
Net Difference	284,000	296,490	294,746	(1,744)	(0.59%)

2026 Capital Budget Overview

Brockton's capital budget supports large infrastructure and other long-term projects essential to maintaining the services residents and businesses rely on. The 2026 Capital Budget focuses on funding the minimum maintenance and rehabilitation of municipal assets to ensure the continued delivery of core services to the community.

The financial decisions made today are critical to the long-term sustainability of the Municipality. The 2026 budget reflects Brockton's corporate strategic priorities, asset management plan, and the current financial environment, while ensuring the Municipality continues to meet community needs in a responsible manner.

The capital budget outlines the Municipality's plan to purchase, build, maintain, repair, and replace tangible assets including roads, bridges, facilities, equipment, and other key infrastructure. These capital assets have a direct and indirect impact on the operating budget, as funds are required to cover the day-to-day expenses associated with their operation and maintenance.

For 2026, only critical infrastructure projects have been included to manage costs and maintain financial stability. Projects were evaluated using asset condition data, risk assessments, and service impact criteria to ensure that funding is directed toward the most essential needs.

Capital projects can be funded through a single source, but many rely on a combination of funding streams, such as reserve funds, debt financing, donations, and grants. Municipal staff continue to face the challenge of balancing community needs with available resources and funding opportunities.

Appendix C provides the detailed list of proposed 2026 Capital Budget projects.

Appendix

Appendix A - Definitions

Municipal budgets can be difficult to read and understand. The following definitions, phrases and examples will help you navigate the budget.

A

Amortization is the rate and capitalization thresholds unique to each individual municipality and can lead to significant differences between operating cost and total replacement cost.

Assessment is the market value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.

Assessment Growth is the amount of omitted and new assessments net of any tax or assessment appeals for a given year. These are changes made to the annual assessment roll after the roll has closed for a given year.

C

Consumer Price Index (CPI) is an indicator of changes in consumer prices experienced by Canadians.

Current Value Assessment (CVA) is the amount of money a property would realize if sold at arm's length by a willing seller to a willing buyer. To calculate a property's assessed value, MPAC analyzes market information from similar types of properties in the vicinity.

Canada Community-Building Fund (CCBF) -Gas Tax Funding is funding provided by the Government of Canada. This federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions—economic, environmental, social and cultural. The program is intended to achieve results leading to cleaner air, cleaner water and reduced greenhouse gas emissions.

E

Efficiencies refer to the savings realized, or additional revenue generated using existing resources.

Effectiveness refers to whether a goal or objective is achieved. For example, garbage is picked up on time; therefore, the program is effective.

G

Grant is a monetary contribution—typically from one level of government to another—as a means to lend support to a specific service, a program or function.

Growth is when additional costs are incurred to provide the same level of service to more citizens.

I

Inter-departmental Expenses are expenses allocated from one department to another.

Inter-departmental Revenue is the amount recovered by one department from another.

L

A **levy** is a percentage associated with property values to determine the taxes owing which fund Municipal services.

Long-term Debt matures more than one year after it has been issued.

M

Municipal Property Assessment Corporation (MPAC) is an independent body formed by the Provincial government. MPAC is the largest assessment jurisdiction in North America, responsible for accurately assessing and classifying more than five million properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario.

N

Non-tax Supported Budget is self-supporting and does not require a property tax transfer. The Municipality's Water Services, Wastewater, and the services regulated by the Ontario Building Code (OBC)

are represented in this budget. The costs associated with these respective service areas are 100 percent recovered through user fees, permit fees or other non-tax sources.

O

Ontario Municipal Partnership Fund (OMPF) is the province's main general assistance grant to municipalities.

Ontario Community Infrastructure Fund (OCIF) provides steady, long-term funding for small, rural and northern communities to develop and renew their infrastructure. Each year the Municipality is provided with a base amount of funding and can apply for "top-up funding" for capital projects.

Obligatory – created whenever a statute requires revenues for special purposes to be segregated, e.g., Utilities Reserve Funds, or

Discretionary – created whenever Council wishes to earmark revenues to finance a future project for which it has authority to spend money, e.g., Equipment Reserve Funds and the Asset Renewal Reserve Fund.

P

Payment-in-lieu is compensation from the federal, provincial and/or municipal governments in recognition of lost property tax revenue.

Federally and provincially owned land are exempt from taxation; however, they often compensate the municipality with "payment-in-lieu of taxes."

R

A **Reserve** is an allocation of accumulated net revenue. Reserves do not refer to any specific asset and do not require the physical segregation of money or assets.

Reserve Funds are assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be:

S

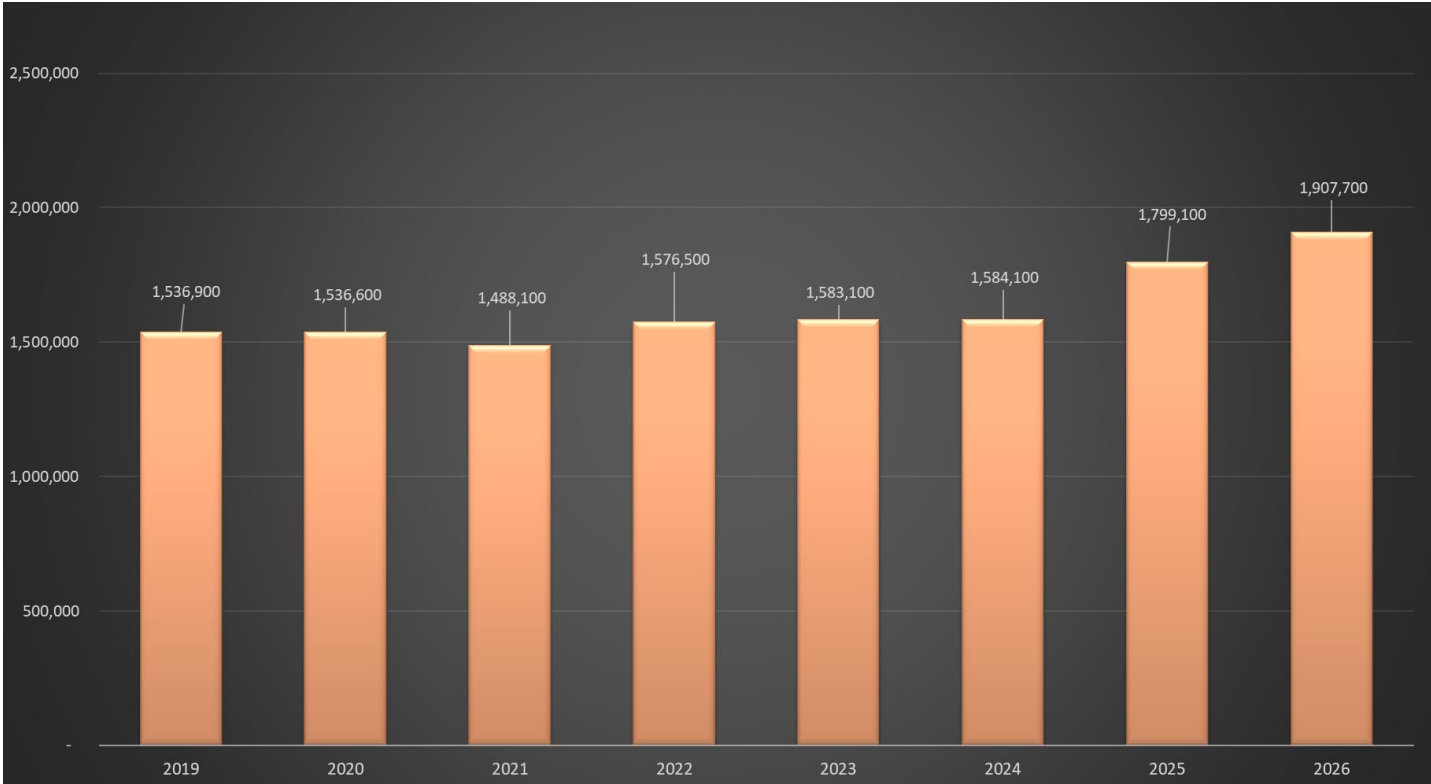
Supplementary Revenue is based on the supplementary and omitted assessments issued by MPAC for new properties or improvements to properties that were not assessed on the annual assessment roll. Omitted assessments can be issued as far back as the current year plus two years.

Appendix B – External Funding

Ontario Municipal Partnership Fund (OMPF)

Historically, the Municipality of Brockton has experienced fluctuations in Ontario Municipal Partnership Fund (OMPF) grant funding over the past seven years. In 2019 and 2020, funding levels remained consistent, followed by a decrease in 2021. The Municipality saw gradual increases from 2022 through 2024, with a more significant rise in 2025.

On October 31, 2025, the Province announced the 2026 OMPF allocation for the Municipality of Brockton at \$1,907,700, representing an increase of \$108,600 from the 2025 amount. This funding supports the Municipality’s ability to maintain core services while managing inflationary pressures, contractual obligations, and infrastructure renewal needs.

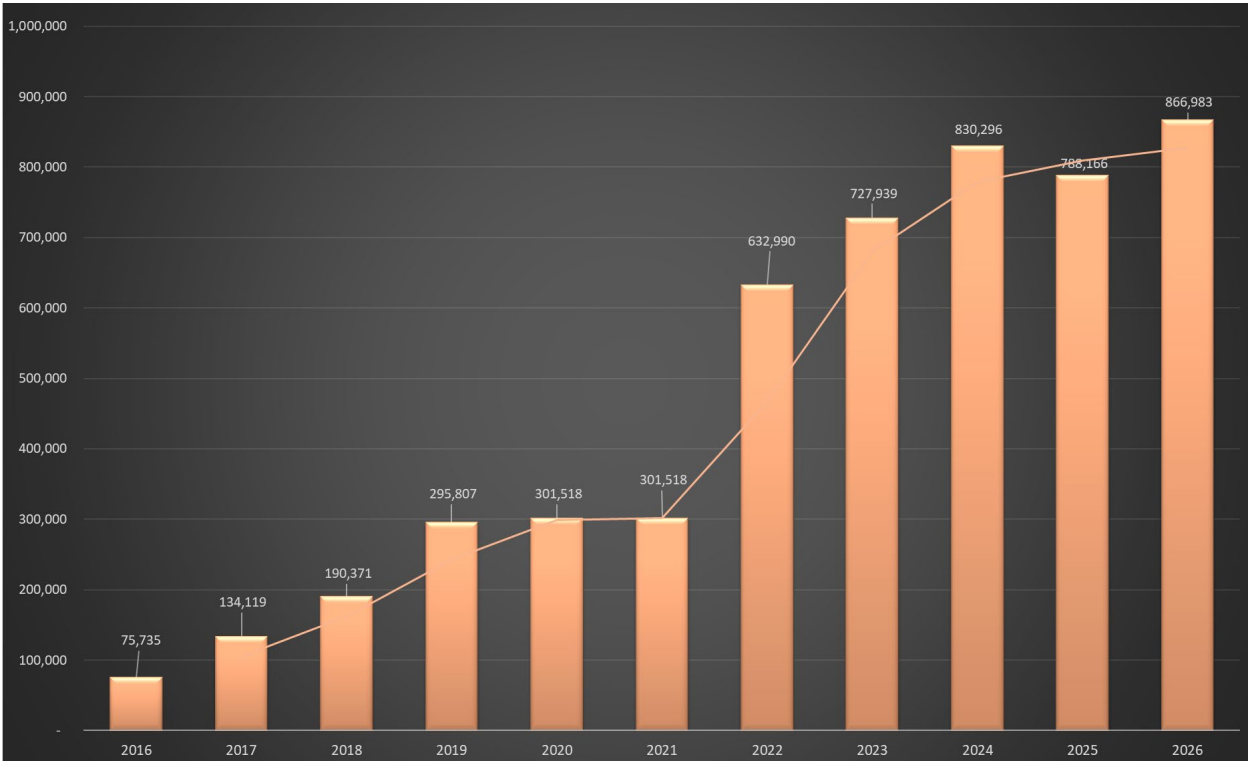


Ontario Community Infrastructure Fund (OCIF)

Each year, the Municipality receives funding from the Ontario Community Infrastructure Fund (OCIF), which is allocated towards the continuous upgrading and renewal of municipal road infrastructure. From 2014 to 2016, the Municipality of Brockton received \$75,735 annually.

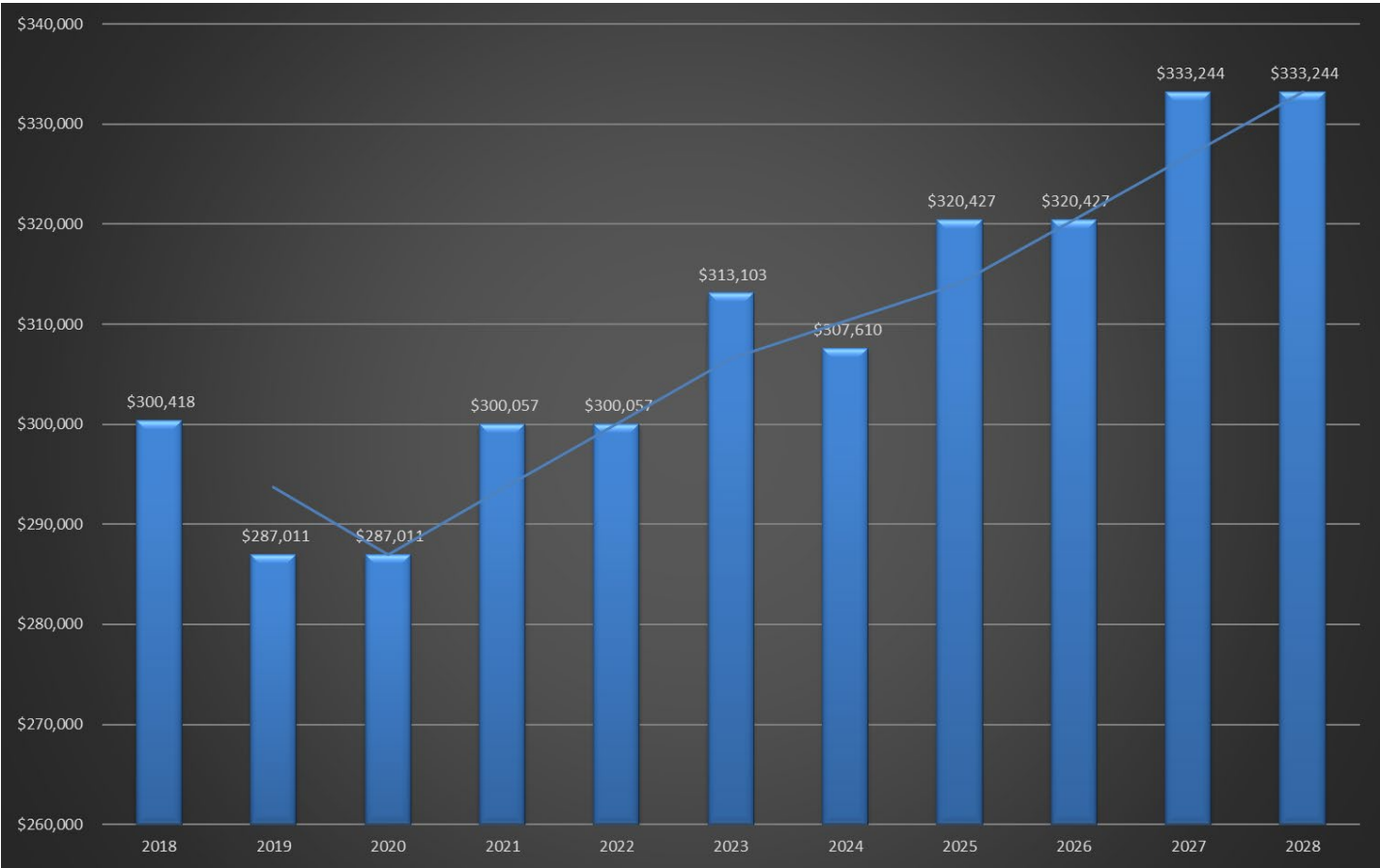
Since 2017, Brockton has seen steady increases in OCIF funding, supporting key infrastructure improvements across the community. In 2025, the Municipality received \$788,166, representing a decrease of \$42,130 from 2024.

For 2026, the Municipality has budgeted OCIF funding at \$866,983, reflecting an increase in the provincial allocation to support ongoing investment in municipal road and bridge infrastructure. This continued growth in OCIF funding strengthens the Municipality’s ability to plan long-term and maintain critical infrastructure in a fiscally sustainable manner.



Canada Community-Building Fund (CCBF) – (previously known as the Federal Gas Tax)

Brockton will receive a total of \$320,427 gas tax funds going to roads infrastructure in 2026, this funding is consistent with 2025.



Appendix C – Capital Projects



2026 Capital Budget Summary

	2025 Net Budget	2026 Revenue	2026 Expenditures	2026 Net	2026 Net Budget Change (\$)	2026 Net Budget Change (%)
Fire-Walkerton		55,000	83,000	28,000	28,000	100.0%
Streets/Roads		2,030,000	2,030,000			
Street Lights			2,500	2,500	2,500	100.0%
Water		1,185,000	1,185,000			
Brant and Greenock Landfills		125,000	125,000			
Cemetery		20,000	20,000			
Child Care		6,780	13,480	6,700	6,700	100.0%
Recreation Parks		133,750	150,500	16,750	16,750	100.0%
Recreation Community Centre		190,000	215,500	25,500	25,500	100.0%
Recreation Cargill DCF		229,500	229,500			
Library - Walkerton			25,000	25,000	25,000	100.0%
EDC		92,500	237,000	144,500	144,500	100.0%
Total		4,067,530	4,316,480	248,950	248,950	100.0%

ORGANIZATION

Capital Projects

Project	3120-2600 SOLO RESCUE DECON WASHER		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Update the Cancer prevention program initially started in 2016. Solo washer is designed to remove combustion gases, soot particles and other toxins from equipment that cannot be placed in the extractor washing machine i.e. SCBA packs, boots and helmets and bottles.

Justification of Project Need

In 2019 the government of Ontario released a firefighters guidance note regarding the best practices for protecting the health and safety of fire service workers in Ontario. This document is largely focused on cancer prevention and decon procedures. While the Walkerton Fire Department has been a leader regarding decon policies and procedures this next step would allow us to stay current on best practice for cleaning items that cannot be washed in the washing machine/extractor and would greatly reduce the possibility of contamination between calls.

Budget

	Total	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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Expenditures

Project Expenditures	55,000	55,000
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Expenditures Total

Funding

Reserve Funds	55,000	55,000
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Funding Total

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Equipment - Walkerton Fire	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3120-2601 TURN OUT GEAR		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Purchase Personal Protective Equipment (PPE) in the form of bunker gear, boots and helmet.

Justification of Project Need

6 new recruits were hired in July of 2025. These new firefighters will need NFPA certified PPE in order to attend training and calls in 2026. Bunker gear requires annual inspection to remain certified and is only certifiable for 10 years from manufacturing. This purchase will preempt the annual replacement program which purchases 3-4 sets of gear per year on a continual rotation for 1 year only and then we will return to the regular maintenance program in in 2027.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	20,000	20,000
Expenditures Total	20,000	20,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3120-2602 RADIO & PAGER REPLACEMENT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Each year a dollar value is set aside to replace aging radio equipment.

Justification of Project Need

This ongoing project allows us to continually maintain effective communications on the fire ground as well as paging systems to notify firefighters of an emergency. By maintaining this capital project each year we are able to keep the communications system updated with smaller annual purchases instead of replacing entire systems in one large project.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	8,000	8,000
Expenditures Total	8,000	8,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Fire and Emergency Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION**Capital Projects****Project**

3130-2403 SINGLE AXLE PLOW TRUCK

Department**Version**

1.Department Submission

Year

2026

Description**Project Description**

Purchase of new plow truck for the Walkerton works shop.

Justification of Project Need

In order to maintain the current level of service, and to meet and exceed the Minimum Maintenance Standards as legislated by the Province, staff are requesting the purchase of a new single axle plow truck to be stationed at the Walkerton Works Shop.

Budget**Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget****Expenditures**

Project Expenditures 420,000 420,000

Expenditures Total**420,000 420,000****Funding**

Long-Term Debt 420,000 420,000

Funding Total**420,000 420,000****Attributes**

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Equipment - Brockton Roads	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2404 RIDOUT STREET CULVERT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Replacement of CSP Arched Storm Culvert on Ridout Street

Justification of Project Need

The latest bridge inspection(2025) indicated that this structure needs replacing within the next 1-5 years. With the former Bogdon and Gross property being planned for development, this is an appropriate time to complete the project in anticipation of future growth in the area.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	950,000	950,000
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Expenditures Total	950,000	950,000
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Funding

Provincial Grants	950,000	950,000
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Funding Total	950,000	950,000
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Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Grant - Provincial	OCIF
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION**Capital Projects**

Project	3130-2501 REPLACEMENT TANDEM PLOW TRUCK		
Department			
Version	1.Department Submission	Year	2026

Description**Project Description**

Purchase of replacement plow truck as part of ongoing fleet management.

Justification of Project Need

In order to maintain the current level of service, and to meet and exceed the Minimum Maintenance Standards as legislated by the Province, staff are requesting the purchase of a new plow truck to replace an existing unit.

Budget

	Total	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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Expenditures

Project Expenditures	380,000	380,000
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Expenditures Total	380,000	380,000
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Funding

Reserve Funds	380,000	380,000
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Funding Total	380,000	380,000
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Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Reserve Fund	
Reserve Fund	Equipment - Brockton Roads	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3130-2504 DURHAM AND MCNAB INTERSECTION ROAD RECONSTRUCTION		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Durham and McNab Intersection Road and Sidewalk Reconstruction

Justification of Project Need

This project supports the replacement of the watermain in conjunction with the Bruce County Durham St bridge rehabilitation.

This project includes road, asphalt and sidewalk restoration.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	130,000	130,000
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Expenditures Total	130,000	130,000
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Funding

Reserve Funds	130,000	130,000
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Funding Total	130,000	130,000
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Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3134-2600 LAKE ROSALIND SINGLE STREET LIGHT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Installation of single traditional streetlight, connected to hydro. Cost is subject to a pole already existing at the intersection.

Justification of Project Need

Request from home owners to install street lighting at Lake Rosalind Intersection

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	2,500	2,500
Expenditures Total	2,500	2,500

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3144-2500 OPENING BRANT CELL 'C' PHASE 1		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Opening up Cell 'C' in Brant Landfill, Phase 1.

Justification of Project Need

The current Cell 'B' at the Brant Landfill only has a remaining 12-15 months of filling capacity. This item is to start the excavation in the first part of the next cell. This project is required to continue operations of the landfill without any interruption of services in 2025 and 2026.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 125,000 125,000

Expenditures Total 125,000 125,000

Funding

Reserve Funds 125,000 125,000

Funding Total 125,000 125,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Brant	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3155-2600 CHILD CARE SOFTWARE PROJECT - HARDWARE		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

The Organizational Review indicated a need for Child Care Software to modernize the centre, facilitate Centre-Parent communication and streamline administrative tasks related to billing, attendance and daily administration. This is to purchase 10 Wifi-enabled iPads.

Justification of Project Need

To facilitate this, each "classroom" will need a dedicated device with which they sign in the students in the program. The project will need 10 devices: 6 for the child care classrooms, 2 for the St. Teresa Kindergarten and School-age programs and 2 for the WDCS Kindergarten and School-Age programs. Each separate group must be able to sign their children in and out on the app.

Budget

	Total 2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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Expenditures

Project Expenditures	6,700	6,700
Expenditures Total	6,700	6,700

Attributes

Attribute	Value	Comment
Project Management		
Location		
Manager	Child Care Supervisor	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3155-2601 TODDLER WAGONS		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Ministry requirements dictate that all children enrolled in a full-time child care program must participate in outdoor time for 2 hours/day.

The purchase of 3 6-seater push wagons would allow the educators to take our smallest children on walks to explore nature and the community and to facilitate outdoor time when the weather is less than optimal.

Justification of Project Need

Currently, especially when there is a lot of rain, snow, or cold weather, our smallest children are not able to fully participate in the fresh-air opportunities mandated by the CCEYA as their extremities quickly get cold and wet. The addition of 3 wagons will allow the opportunity to expand the exploration perimeter for our toddlers, while keeping them safe, and extending their outdoor time to the mandated 2-hours/day. These wagons are designed for safety, with 5-point harnesses for each child. They also provide ergonomic support for staff as they can be pushed and steered for safety and to avoid staff injury.

Budget

	Total	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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Expenditures

Project Expenditures	6,780	6,780
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Expenditures Total	6,780	6,780
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Funding

Other	6,780	6,780
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Funding Total	6,780	6,780
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Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Child Care Supervisor	
Funding & Administration		
Funding Source	Donation	01-2000-4536 Def Rev Fundraising Donations
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2504 BALL DIAMOND LIGHTING		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Replace old deteriorated lights on ball diamonds with new LED lights while still using current light poles.

Justification of Project Need

The electrical contractor we called to repair lights on the WCC ball diamonds made us aware that the lights are at the vintage that parts are no longer available. Upon further inspection the bottoms of the light casings have started to deteriorate and the sockets themselves are beginning to fail. Without lights we are unable to meet our revenue goals as rentals would drop from multiple users an evening to just one. Switching from the older 1500 watt metal halide bulbs to new 750 watt LED will also reduce operating costs by \$1,734, User groups have made complaints and have committed to assist in fundraising efforts.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 130,000 130,000

Expenditures Total 130,000 130,000

Funding

Provincial Grants 130,000 130,000

Funding Total 130,000 130,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Grant - Provincial	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2600 PORTABLE PITCHING MOUND		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Replace existing portable pitching mound

Justification of Project Need

The portable pitching mound has been a valuable asset for the Municipality of Brockton's base ball facilities since its introduction in 2017. Over the years, the mound has been a key feature supporting the base ball program, frequently utilized by both the Minor Ball league and local high school baseball teams. Despite the ongoing efforts by facility staff to maintain its condition through temporary turf repairs, the mound has reached the end of its functional lifespan.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 7,500 7,500

Expenditures Total 7,500 7,500

Funding

Other 3,750 3,750

Funding Total 3,750 3,750

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Multi-Source Funding	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3161-2601 FLAIL MOWER		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Purchase of a flail mower for cutting along walking trails

Justification of Project Need

The trail system in Walkerton features extensive grassy edges that require regular upkeep to ensure both safety and aesthetic appeal. Currently, Parks staff must rely heavily on manual trimming using weed eaters, which is time-consuming, labor-intensive, and only allows for trimming approximately 1 to 2 feet along the trail edges. The addition of a 3-point hitch flail mower would greatly improve efficiency and effectiveness in maintaining these areas. This equipment would enable staff to cut back vegetation 3 to 4 feet on either side of the trail, significantly expanding the maintained area in a fraction of the time. The result would be not only a more polished and professional appearance across the trail network but also improved safety for trail users through increased visibility and reduced overgrowth. Purchasing a flail mower would streamline ongoing trail maintenance efforts, reduce manual labour demands, and contribute to the overall enjoyment and accessibility of the trail system for residents and visitors alike.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	13,000	13,000
Expenditures Total	13,000	13,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3163-2501 AUDITORIUM TABLE REPLACEMENT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Purchase 50 new 8' tables and 6 new 6' tables for the Walkerton Community Centre Auditorium and re-purpose the old Auditorium tables for the Walkerton Community Centre floor for summer events. This project is being spread over two years, with 25 tables purchased in 2025 and the remaining in 2026.

Justification of Project Need

The old wooden tables used during events in the summer months have deteriorated and are beginning to fall apart. There have been many tables decommissioned due to their condition being beyond repair. The new tables would be placed into service for the Walkerton Community Centre Auditorium and the tables currently being used in the auditorium would be put into service for special events and table rentals.

Budget

	Total 2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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Expenditures

Project Expenditures	7,000	7,000
Expenditures Total	7,000	7,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Tax Rate Funded	Half in 2025 and 2026
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3163-2502 EXTERIOR WALKERTON COMMUNITY CENTRE DOORS		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Replace 8 exterior doors and frames

Justification of Project Need

The exterior doors and frames of the WCC are rusted and causing maintenance problems as well as doors not operating properly. The replacement of these doors are important for security as well as the operation of these doors are important in the case of a fire. Staff have had locksmiths in to try and repair these doors, it was advised that these doors require replacement. The recent building needs assessment also flagged these doors for replacement by 2025.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	8,500	8,500
Expenditures Total	8,500	8,500

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3163-2503 WALKERTON COMMUNITY CENTRE TILES REPLACEMENT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Removal of asbestos tiles in the Walkerton Community Centre Auditorium.

Justification of Project Need

When the Walkerton Community Centre was built there are multiple areas where asbestos was used. The asbestos needs to be removed properly regardless of the decision on the WCC. The floor tiles are beginning to deteriorate, the tiles will be removed by an asbestos removal company and the new flooring will be installed in house. This item was identified to be completed by 2025 in all recent building assessments and master plan.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	10,000	10,000
Expenditures Total	10,000	10,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager		
Funding & Administration		
Funding Source		
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3163-2600 ICE RESURFACER		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Purchase of new Ice Resurfacer

Justification of Project Need

The current ice resurfacer in operation is a 2014 Millennium Olympia powered by liquid petroleum gas. It has accumulated approximately 3,400 operating hours, equivalent to nearly 20,400 ice resurfacing. At this stage, the machine has reached the end of its serviceable life. Industry standard is replacing ice resurfacers approximately every seven years. This approach helps maintain a higher trade-in value and mitigates the risk of costly mechanical failures that could disrupt ice availability. Staff are proposing to replace the existing 2014 Olympia with a new electric-powered model. Transitionary to an electric resurfacer will offer multiple benefits, including improved air quality within the arena and reduced operational costs. Specifically, the elimination of exhaust emissions will reduce the need to operate exterior ventilation fans thereby lowering energy consumption and improving overall indoor air quality.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	190,000	190,000
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Expenditures Total	190,000	190,000
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Funding

Reserve Funds	190,000	190,000
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Funding Total	190,000	190,000
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Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Reserve Fund	RECREATION RESERVE FUND
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3169-2600 CARGILL COMMUNITY CENTRE ROOF REPAIR		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Cargill Community Centre hall roof re design and repairs to interior walls.

Justification of Project Need

Cargill Community Centre Hall roof is projected to reach the end of its operational life expectancy in the next 5 years. Roof design flaws and severe winter conditions caused damage to roof and interior in February in 2025. A re engineered roof will provide substantial cost-saving through reduced operational hydro costs and potential future addition of air conditioning system to increase facility rentals, necessary roof repairs is required to prevent further interior damages.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 229,500 229,500

Expenditures Total 229,500 229,500

Funding

Reserve Funds 100,000 100,000

Other 129,500 129,500

Funding Total 229,500 229,500

Attributes

Attribute	Value	Comment
Project Management		
Location	Greenock	
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Multi-Source Funding	Donation, Insurance & Reserve Fund
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3170-1600 PURCHASES - CAPITAL-CARPET REPLACEMENT		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Removal and installation of carpet tiles in the Gallery and Hall of the Walkerton Library.

Justification of Project Need

The existing carpet in both the Gallery and the Hall at the Walkerton Library has significantly deteriorated over time. It is one of the oldest remaining flooring surfaces in the facility and has now reached a condition that warrants attention. Noticeable wrinkling has developed across several areas, creating uneven surfaces that pose potential tripping hazards for visitors, particularly seniors. In addition, there are visible signs of wear and tear, including fraying edges and small holes, which not only diminish the aesthetic appeal of the space but also raise concerns about safety and ongoing maintenance. It's important to note that the Gallery and the Hall are now the only public areas within the library where the flooring has not been replaced in recent years. Replacing the carpet in these two high traffic areas would not only improve safety and accessibility for patrons but also enhance the overall appearance and cohesion of the library's interior spaces.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures	25,000	25,000
Expenditures Total	25,000	25,000

Attributes

Attribute	Value	Comment
Project Management		
Location		
Manager	Director of Community Services	
Funding & Administration		
Funding Source	Tax Rate Funded	
Reserve Fund		
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3185-2300 ERBP STREET LIGHTS		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

Installation of remaining street lights within ERBP.

Justification of Project Need

This will complete remaining streetlight installation along Creighton and Zettler Road within existing Phases.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 12,000 12,000

Expenditures Total 12,000 12,000

Funding

Provincial Grants 12,000 12,000

Funding Total 12,000 12,000

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Grant - Provincial	HAF Funding
Reserve Fund	Equipment - Westario Funds	
Grant (If Appl.)		
Tender # (If Appl.)		
By-law # (If Appl.)		

ORGANIZATION

Capital Projects

Project	3185-2600 ERBP PAVING		
Department			
Version	1.Department Submission	Year	2026

Description

Project Description

East Ridge Road has realized significant development within the past 4 years. Traffic volumes have increased and the existing road has a base layer of asphalt only. After the installation of sidewalks and curb and gutter a top layer of asphalt is required to preserve the base and finish the road.

Justification of Project Need

This is part of the East Ridge Phased construction project. The sale of East Ridge lots contributes to the completion of infrastructure phasing within the park.

Budget

Total 2026 Budget 2027 Budget 2028 Budget 2029 Budget 2030 Budget

Expenditures

Project Expenditures 225,000 225,000

Expenditures Total 225,000 225,000

Funding

Provincial Grants 112,500 112,500

Funding Total 112,500 112,500

Attributes

Attribute	Value	Comment
Project Management		
Location	Walkerton	
Manager	Director of Operations	
Funding & Administration		
Funding Source	Multi-Source Funding	
Reserve Fund		
Grant (If Appl.)	HAF	
Tender # (If Appl.)		
By-law # (If Appl.)		

Appendix D – Reserve & Reserve Fund Summary

2026 Reserve & Reserve Fund Balances

	Bank Account (7021)	Transfer from Reserve (0141) & Reserve Fund (0142)	Interest Earned to November 2025	Transfer to Reserve (1720) & Cap. Fund (1710)	Unused Transfers in 2025	Transferred to Short/Long-Term Investments	Total Available as of December 31, 2025	2026 Reserve Fund Contributions	2026 proposed outlay	Projected balance as of December 31, 2026
DISCRETIONARY RESERVE FUNDS										
2700 Equipment Reserve Funds	5,522,652	1,293,804	78,964	1,509,520	382,000	2,200,000	3,999,332	1,714,577	1,160,804	4,553,105
6801 FM - RESERVE FUND - EQUIPMENT WALKERTON F	19,606		227	150,000			169,833	184,210		354,043
6802 FM - RESERVE FUND - EQUIPMENT BROCKTON TR	9,449		109				9,558			9,558
6803 FM - RESERVE FUND - EQUIPMENT MUNICIPAL DR	(239,404)						(239,404)			(239,404)
6804 FM - RESERVE FUND - EQUIPMENT BRANT/GREEN	768,234		8,894	75,495		500,000	352,623	92,713	125,000	320,336
6805 FM - RESERVE FUND - EQUIPMENT MUNICIPAL OF	248,306		2,875				251,181			251,181
6806 FM - RESERVE FUND - EQUIPMENT RECREATION	328,786		3,806	117,500			450,092	107,455	290,000	267,547
6807 FM - RESERVE FUND - EQUIPMENT STREETLIGHTS	201		2				203			203
6808 FM - RESERVE FUND - EQUIPMENT HERITAGE	30,270		350				30,620	2,500		33,120
6809 FM - RESERVE FUND - EQUIPMENT PROTECTIVE IN	651,578	151,804	7,543				507,317	42,047	151,804	397,560
6810 FM - RESERVE FUND - EQUIPMENT CARGIL LIBRAF	21,684		251	1,125			23,060	1,382		24,442
6811 FM - RESERVE FUND - EQUIPMENT DAYCARE	23,269		269	500			24,038	614		24,652
6812 FM - RESERVE FUND - EQUIPMENT WALKERTON L	(4,656)			2,500			(2,156)	3,070		914
6813 FM - RESERVE FUND - EQUIPMENT ZONING BY-LAI	108,659	60,000	1,258	2,350			52,267	2,886		55,153
6814 FM - RESERVE FUND - EQUIPMENT BROCKTON WE	29,458		341				29,799			29,799
6815 FM - RESERVE FUND - EQUIPMENT WESTARIO FUN	93,959	32,000	1,088		32,000		95,047		32,000	63,047
6816 FM - RESERVE FUND - EQUIPMENT DRY HYDRANT	39,419		456				39,875			39,875
6817 FM - RESERVE FUND - EQUIPMENT WALKERTON L	43,499		504	30,000			74,003	36,842		110,845
6818 FM - RESERVE FUND - EQUIPMENT INFRASTRUCTU	1,335,440		16,681	55,000		800,000	607,121	74,599		681,720
6819 FM - RESERVE FUND - EQUIPMENT WALKERTON C	46,087		534	12,000			58,621	14,737	20,000	53,358
6820 FM - RESERVE FUND - EQUIPMENT BROCKTON RC	1,103,516	1,050,000	22,539	425,300	350,000	800,000	51,355	522,296	510,000	63,651
6821 FM - RESERVE FUND - GENERAL GOVERNMENT	45,735		529				46,264			46,264
6822 FM - RESERVE FUND - EQUIPMENT ELECTIONS	35,915		416	7,500			43,831	7,500	32,000	19,331
6823 FM - RESERVE FUND - EQUIPMENT EDC EAST RID	16,118		187	500,000			516,305	500,000		1,016,305
6824 FM - RESERVE FUND - EQUIPMENT LEGAL FEES	76,605		887	50,000			127,492	53,564		181,056
6826 FM - RESERVE FUND - EQUIPMENT ACCESSIBILITY	77,845		901	5,000			83,746	6,782		90,528
6827 FM - RESERVE FUND - EQUIPMENT EMERGENCY M	69,908		809	11,250			81,967	13,816		95,783
6828 FM - RESERVE FUND - EQUIPMENT ELMWOOD FIR	331,241		3,835	30,000			365,076	30,000		395,076
6830 FM - RESERVE FUND - EQUIPMENT CDCF	2,552		30				2,582			2,582
6831 FM - RESERVE FUND - EQUIPMENT COUNCIL	14,897		172	4,000			19,069	4,000		23,069
6832 FM - RESERVE FUND - EQUIPMENT ELMWOOD COI	53						53			53
6837 FM - RESERVE FUND - EQUIPMENT WSIB	125,831		2,677			100,000	28,508			28,508
6838 FM - RESERVE FUND - EQUIPMENT SMART	28,592		331	10,000			38,923	13,564		52,487
6839 FM - RESERVE FUND - EQUIPMENT CLIFF RESTOR	40,000		463	20,000			60,463			60,463
6710 FM - RESERVE FUND - PARKING	13,354		229				13,583			13,583
6730 FM - RESERVE FUND - UTILITY	1,154,403	679,732	22,081	308,197	760,000	800,000	764,949	271,363	1,218,780	(182,468)
6740 FM - RESERVE FUND - COMMUNITY HERITAGE	157,346		2,705				160,051			160,051
6780 FM - RESERVE FUND - WESTARIO	2,200,261						2,200,261			2,200,261
6790 FM - RESERVE FUND - BROCKTON POLICE	65,656		1,473				67,129			67,129
6797 FM - RESERVE FUND - RECREATION FACILITY	1,312,257		11,885	205,000		800,000	729,142	251,753		980,895
Total Discretionary Reserve Funds	10,425,929	1,973,536	117,337	2,022,717	1,142,000	3,800,000	7,934,447	2,237,693	2,379,584	7,792,556

2026 Reserve & Reserve Fund Balances

	Bank Account (7021)	Transfer from Reserve (0141) & Reserve Fund (0142)	Interest Earned to November 2025	Transfer to Reserve (1720) & Cap. Fund (1710)	Unused Transfers in 2025	Transferred to Short/Long-Term Investments	Total Available as of December 31, 2025	2026 Reserve Fund Contributions	2026 proposed outlay	Projected balance as of December 31, 2026
OBLIGATORY RESERVE FUND										
4701 FM - PARK LAND RESERVE FUND	562,339		16,682	5,000			584,021	5,000		589,021
4702 FM - GAS TAX FUNDING	486,678	154,573	16,429				348,534			348,534
Total Obligatory Reserve Funds	1,049,017	154,573	33,111	5,000			932,555	5,000		937,555
GENERAL RESERVES										
5000 FM - WORKING CAPITAL RESERVE	143,234						143,234			143,234
5001 FM - RATE STABILIZATION	773,717						773,717			773,717
5006 FM - MEDICAL RESERVE	68,011						68,011			68,011
Total Reserves	984,962						984,962			984,962
Total Reserve & Reserve Fund Balance	12,459,908	2,128,109	150,448	2,027,717	1,142,000	3,800,000	9,851,964	2,242,693	2,379,584	9,715,073