



TOWNSHIP OF ALBERTON  
2026 BUDGET

**DRAFT**



# 2026 BUDGET PROCESS

Maintain and ensure long-term financial stability and economic prosperity.

The operating budget is the plan for day-to-day operations at the Township including salaries, policing, health services, land ambulance, social services, materials and supplies. The operating budget is largely funded by tax dollars and user fees. For 2026, the proposed property tax increase is 3%.

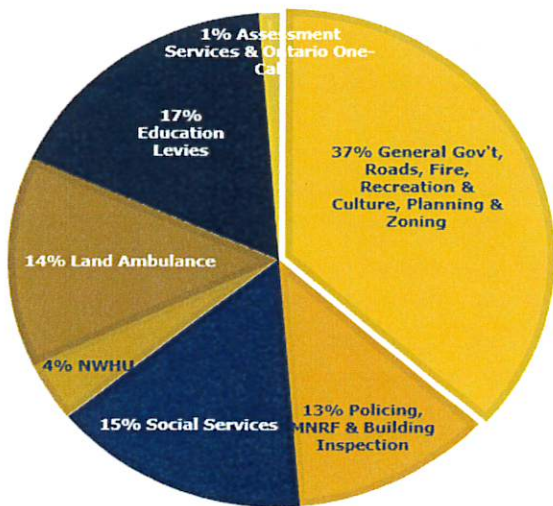
The capital budget is an annual plan for the purchase and financing of the Township's capital assets. Capital assets include road infrastructure, land, buildings, machinery and equipment.



Out of every \$1.00 in Property Taxes: .63 cents go to Provincially downloaded services such as Social Services, Land Ambulance, Policing, Building Inspection, Health Services, and Education Levies.

## WHERE DOES YOUR TAX DOLLAR GO?

- 37% General Gov't, Roads, Fire, Recreation & Culture, Planning & Zoning
- 13% Policing, MNRF & Building Inspection
- 15% Social Services
- 4% Health Services
- 14% Land Ambulance
- 17% Education Levies
- 1% Assessment Services & Ontario One-Call



Leaving only \$0.37 cents out of every tax dollar to operate & deliver Municipal services such as: Local Government Administration, Road Infrastructure, Alberton

Volunteer Fire Department, Recreation, Parks & Culture, Emergency Management Services, Livestock Investigation Services, Planning, Zoning and Asset Management. Any questions, please call Lisa at the office 807-274-6053.

November & December 2025; Capital budget requests and future asset replacement needs were prepared, circulated and reviewed

Administration prepared draft budgets for the November, December 2025, & January 2026, meetings. Cost saving measures & efficiencies are continuously evaluated and implemented wherever possible

Funding and Grant opportunities are continuously researched and submitted

Budget deliberations and line-by-line reviews were conducted at the November, December and January Council meetings

2026 proved challenging due to increases in uncontrollable costs specifically: Social Services/Land Ambulance increase of 4.63%, OPP Policing increase of 11%, Northwestern Health Unit Health services increase of 4% as well as inflationary increases in utilities, fuel and operating supplies. In addition, 2026 is a municipal election year with associated expenses relating to facilitating the municipal election process

Council for the Township of Alberton next regular meeting is Thursday, March 19<sup>th</sup>, 2026, commencing at 4:30 p.m. with Agenda to include:

- **Adoption of the 2026 Budget**
- **User Fees – Final review**



# Township of Alberton 2026 Annual Budget

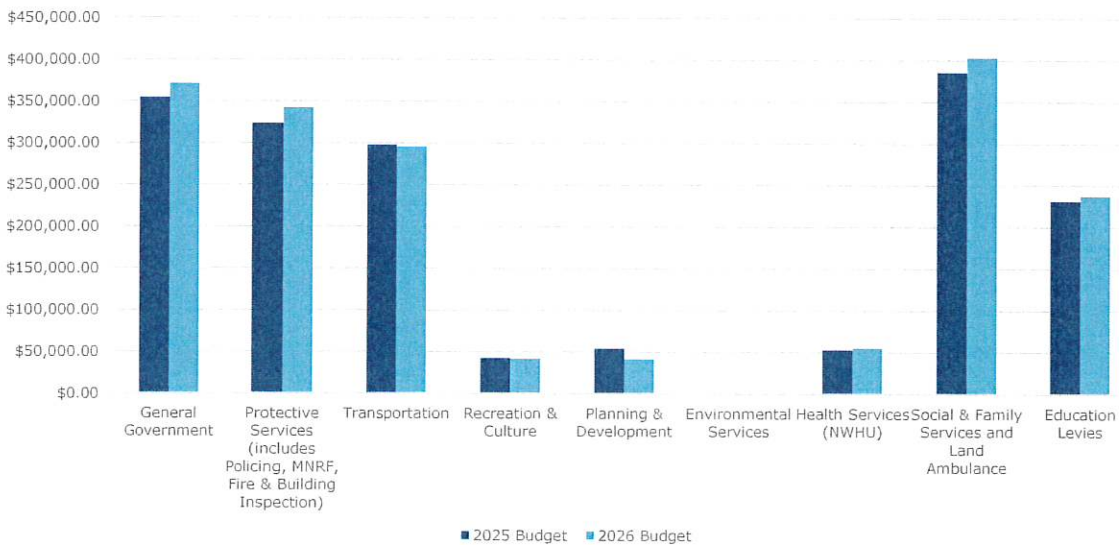
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BUDGET TOTALS	2025 BUDGET	2026 BUDGET	DIFFERENCE
Income	2,988,485.73	2,146,796.68	(841,689.05)
Expenses	2,988,485.73	2,146,796.68	(841,689.05)
Balance (income minus)	0.00	0.00	0.00

Budget Summary	2025 Budget	2026 Budget	increase (+) or decrease (-)
<b>Revenue</b>			
Grants - Unconditional	\$186,200.00	\$209,400.00	\$23,200.00
Grants - Provincial and Federal	\$1,309,203.51	\$431,529.12	-\$877,674.39
Grants - Other Municipal	\$3,800.00	\$3,800.00	\$0.00
Other Revenue Excluding Taxation	\$157,032.09	\$115,316.71	-\$41,715.38
Total Revenues Other than Taxation	\$1,656,235.60	\$760,045.83	-\$896,189.77
Taxation (Municipal + Education)	\$1,332,250.13	\$1,386,750.86	\$54,500.73
<b>TOTAL Revenues including Taxation</b>	<b>\$2,988,485.73</b>	<b>\$2,146,796.69</b>	<b>-\$841,689.03</b>
<b>Municipal Government OPERATING EXPENSES</b>			
	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>increase (+) or decrease (-)</b>
General Government	\$353,976.65	\$371,042.13	\$17,065.48
Protective Services (includes Policing, MNRF, Fire & Building Inspection)	\$323,281.51	\$342,355.25	\$19,073.74
Transportation	\$297,394.45	\$294,985.11	-\$2,409.34
Recreation & Culture	\$42,322.35	\$41,589.25	-\$733.10
Planning & Development	\$53,710.05	\$41,334.09	-\$12,375.96
Environmental Services	\$0.00	\$0.00	\$0.00
Health Services (NWHU)	\$52,822.90	\$54,935.82	\$2,112.92
Social & Family Services and Land Ambulance	\$385,244.89	\$403,081.73	\$17,836.84
Education Levies	\$231,326.24	\$237,521.46	\$6,195.22
<b>Sub-total Operating Expenses</b>	<b>\$1,740,079.04</b>	<b>\$1,786,844.83</b>	<b>\$46,765.79</b>
<b>Municipal Government CAPITAL EXPENSES</b>			
	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>increase (+) or decrease (-)</b>
General Government	\$70,312.00	\$30,204.77	-\$40,107.23
Protective Services	\$10,000.00	\$22,789.99	\$12,789.99
Transportation	\$616,019.22	\$237,599.20	-\$378,420.02
Recreation & Culture	\$552,075.47	\$69,357.89	-\$482,717.58
Sub-total Capital Expenditures	\$1,248,406.69	\$359,951.85	-\$888,454.84
<b>TOTAL Operating and Capital Expenditures</b>	<b>\$2,988,485.73</b>	<b>\$2,146,796.68</b>	<b>-\$841,689.05</b>

Operating Expenses





# Township of Alberton

## INCOME

INCOME	2025 BUDGET	2025 BUDGET DRAFT	26 BUDGET	DIFFERENCE
Taxation (Municipal & Education portions)	1,332,250.13	1,386,750.86	1,386,750.86	54,500.73
Interest & Investment Income	48,075.00	58,134.07	58,134.07	10,059.07
Ontario Municipal Partnership Funding (OMPF)	186,200.00	209,400.00	209,400.00	23,200.00
OCIF Grant Funding (Prov)	100,000.00	125,000.00	125,000.00	25,000.00
CCBF Grant Funding (Fed)	62,487.24	62,487.24	62,487.24	0.00
Building Permit Revenue	18,200.00	19,800.00	19,800.00	1,600.00
Planning & Development (applic fees)	3,000.00	5,000.00	5,000.00	2,000.00
Provincial Offences Act	5,000.00	1,000.00	1,000.00	(4,000.00)
Penalties & Interest on Tax Arrears	1,200.00	1,800.00	1,800.00	600.00
Fire Dept - Misc Revenue	5,000.00	5,000.00	5,000.00	0.00
MLRB share of Frog Creek Road	6,000.00	6,000.00	6,000.00	0.00
Burn Permit Revenue	550.00	550.00	550.00	0.00
NOHFC Funding for Rink Roof (project completed in 2025)	286,870.76	0.00	0.00	(286,870.76)
CCBF reserve funds for CCBF Project - New Official Plan and ZBL	0.00	22,500.00	22,500.00	22,500.00
NORDS Funding (2025 = Year 5 funding and is specific to Road infrastructure) and NORDS was completed in 2025	51,833.03	0.00	0.00	(51,833.03)
Modernization reserve funds	22,000.00	0.00	0.00	(22,000.00)
CCBF RESERVES to assist with Rink Roof Project	54,360.88	0.00	0.00	(54,360.88)
OCIF RESERVE funds - Road Infrastructure	6,952.18	23,122.00	23,122.00	16,169.82
Recreation Reserve Funds	22,200.00	0.00	0.00	(22,200.00)
Modernization reserve funds	86,000.00	0.00	0.00	(86,000.00)
CCBF RESERVES - Recreation	10,200.00	0.00	0.00	(10,200.00)
CCBF funds - Road Infrastructure	80,000.00	80,000.00	80,000.00	0.00
Livestock Grant	500.00	500.00	500.00	0.00
T of FF - portion of Oakwood Rd	3,800.00	3,800.00	3,800.00	0.00
Policing Rebates (decreasing every year until Jan 1, 2028 phase-out)	1,000.00	500.00	500.00	(500.00)
Library Grant	1,500.00	1,500.00	1,500.00	0.00
Other misc revenue	6,000.00	6,000.00	6,000.00	0.00
2026 Election reserves	0.00	5,000.00	5,000.00	5,000.00
Fire Protection Grant (VFD Cancer Prevention Grant)	8,592.18	19,626.05	19,626.05	11,033.87
Ontario Trillium Grant - Playground Project (project completed in 2025)	100,200.00	0.00	0.00	(100,200.00)
NORDS Funding for Asphalt Emulsion Project occurring in 2025 (project completed in 2025)	261,993.94	0.00	0.00	(261,993.94)
NOHFC Grant	58,793.83	58,793.83	58,793.83	0.00
Road Surfacing Reserves	110,386.83	0.00	0.00	(110,386.83)
New Pothole Prevention & Repair Program Grant		38,000.00	38,000.00	38,000.00
Recreation Reserve Funds for Park and Rink Projects	6,532.64	6,532.64	6,532.64	0.00
Sustainability Reserves	40,807.09	0.00	0.00	(40,807.09)
<b>Total Income</b>	<b>2,988,465.73</b>	<b>2,146,796.68</b>		<b>(841,689.05)</b>

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## Township of Alberton OPERATING EXPENSES

<b>OPERATING EXPENSES (<i>not including amortization expenses</i>)</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	<b>Specific Detail located on each Dept page tab</b>	<b>DIFFERENCE</b>
Administration-General Gov't	353,976.65	371,042.12	371,042.12	17,065.47
Volunteer Fire Department	162,193.64	169,431.45	169,431.45	7,237.81
Building Insepction Services (shared)	36,076.01	35,613.42	35,613.42	(462.59)
Roads	267,094.45	294,985.11	294,985.11	27,890.66
Recreation	37,752.57	36,693.99	36,693.99	(1,058.58)
Northwestern Health Unit	52,822.90	54,935.82	54,935.82	2,112.92
Planning, Zoning and MPAC	53,710.05	41,334.09	41,334.09	(12,375.96)
Policing, Livestock & MNR Fire - Protective Services	120,511.86	133,510.38	133,510.38	12,998.52
Education School Board(s)	231,326.24	237,521.46	237,521.46	6,195.22
Social Services - (Land Ambulance, Housing, Children Services & Homelessness - DRRSB)	385,244.89	403,081.73	403,081.73	17,836.84
Library Agreement	4,569.78	4,895.26	4,895.26	325.48
Donations (Riverside "Picture This" - fully PAID in 2024)	0.00	0.00	0.00	0.00
Emergency Management	4,500.00	3,800.00	3,800.00	(700.00)
Roads - Long Term Loan Repayment ** (completed in April 2025)	30,300.00	0.00	0.00	(30,300.00)
Other	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>1,740,079.04</b>	<b>1,786,844.83</b>	<b>1,786,844.83</b>	<b>46,765.79</b>

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## Township of Alberton CAPITAL EXPENSES

CAPITAL EXPENSES (including amortization)	2025 BUDGET	2026 Draft BUDGET	2026 BUDGET	DIFFERENCE
Accessibility - Office Front Door Replacement Project (completed in 2025)	20,312.00	0.00	0.00	(20,312.00)
Rink Roof Project - 100% complete in 2025 (Contractor target date for completion is Aug 31, 2025)	386,749.00	0.00	0.00	(386,749.00)
CCBF Roads Projects	80,000.00	80,000.00	80,000.00	0.00
Recreation - Trillium Project for Playground Equipment for little ones \$100,200 + \$17k and prepare for any unforeseen overages on the Trillium playground project	100,000.00	0.00	0.00	(100,000.00)
VFD Capital	10,000.00	0.00	0.00	(10,000.00)
Other ROADS Capital Projects	45,000.00	73,222.00	73,222.00	28,222.00
Roads Capital Projects (Twp) - NORDS SPECIFIC (Asphalt Emulsion Project)	428,531.98	0.00	0.00	(428,531.98)
NOHFC Project	65,326.47	65,326.47	65,326.47	0.00
ASSET Management	112,487.24	141,403.38	141,403.38	28,916.14
<b>Total Capital Expenses</b>	<b>1,248,406.69</b>	<b>359,951.85</b>	<b>359,951.85</b>	<b>(888,454.84)</b>

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# Administration & Council Budget Detail



Line Item description	2025 Budget	2025 Actual	2026 BUDGET	Notes
Council Honorariums & Remuneration	\$30,525.15	\$18,850.00	\$29,534.50	
Council Mileage	\$3,500.00	\$3,059.47	\$3,500.00	
Council Communication/Intern	\$2,708.40	\$2,708.40	\$2,708.40	
Council Payroll Source deduction submissions	\$324.80	\$199.40	\$324.80	
Council Conventions & Training	\$4,000.00	\$180.00	\$4,000.00	
Council - Employer Health Tax	\$530.00	\$331.22	\$530.00	
Admin Salaries, benefits, payroll remittances, pensions, WSIB and	\$201,620.94	\$204,279.88	\$207,686.94	Admin Salaries, benefits, payroll remittances, pensions, WSIB and
C/CT - Education, Training, Attendan	\$800.00	\$690.06	\$800.00	
C/CT - Mileage	\$1,020.00	\$802.23	\$1,020.00	
Admin Assist-Education/Traini	\$1,000.00	\$526.02	\$750.00	
Admin Assist - Mileage	\$175.00	\$298.52	\$175.00	
Office - Canada Summer Jobs Grant (50% our portion)	\$0.00	\$0.00	\$3,780.00	Canada Summers Jobs Program (50% is our portion for 8-12 weeks if we are approved and find a student)
Office - Operating & Supplies	\$9,500.00	\$6,346.44	\$8,183.22	
Advertising & Newsletters	\$620.00	\$758.11	\$620.00	
Software & Software Support	\$36,205.15	\$36,118.86	\$37,000.00	IT Mgmt + Financial & Asset Mgmt software
Memberships & publications (Staff & Council)	\$3,600.00	\$3,153.51	\$3,275.00	
Township Website	\$580.00	\$594.74	\$595.00	
Office - Utilities	\$3,175.00	\$3,550.62	\$3,575.00	Inflationary increases for utilities
Office - Telephone	\$1,350.00	\$1,406.40	\$1,505.00	Office telephone/fax
Office - Cleaning	\$0.00	\$0.00	\$0.00	Full-time Staff look after this
Office-Cleaning Supplies	\$140.00	\$74.59	\$140.00	
Office - Garbage Tipping fees	\$0.00	\$253.93	\$216.00	Tipping fees for garbage disposal
Office - Grounds Maintenance	\$1,966.30	\$1,192.72	\$1,200.00	
Office - New Equipment or Repairs or Maintenance of Existing	\$2,000.00	\$2,852.91	\$2,000.00	
Office - insurance	\$16,600.00	\$17,357.35	\$18,016.93	Inflationary increase
Office - Audit (38%)	\$12,653.00	\$12,644.22	\$13,000.00	Inflationary increase
Bank & Service Charges	\$350.00	\$457.71	\$495.00	
Donations & promotions	\$950.00	\$819.15	\$950.00	
Contingency Repairs	\$1,000.00	\$0.00	\$1,000.00	
Legal Expense	\$5,000.00	\$0.00	\$6,000.00	
Tax Collection Expenses	\$400.00	\$1,276.72	\$400.00	
Contingency	\$4,682.91	\$0.00	\$7,061.33	
2026 Election Expenses	\$0.00	\$0.00	\$11,000.00	2026 is a Municipal Election Year
Software upgrades or IT infrastructure upgrades	\$2,000.00	\$0.00	\$3,000.00	
Transfer to Reserves	\$5,000.00	-\$21,223.50	-\$5,000.00	Municipal Election October 2026. \$5k from Election reserves
Integrity Commissioner Services	\$0.00	\$0.00	\$2,000.00	
Amortization - Buildings	\$5,314.20	\$6,602.27	\$6,620.00	
Amortization - Equipment	\$3,531.96	\$4,175.99	\$4,200.00	
Amortization - Parking Lot 40%	\$252.72	\$252.72	\$275.00	
	\$0.00	\$0.00	\$0.00	
			\$0.00	
General Admin Capital	\$20,312.00	\$19,320.73	\$0.00	
	\$353,976.65	\$329,911.39	\$371,042.12	<b>OPERATING (not inc Amortiz)</b>

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# Volunteer Fire Department Budget Detail



Line Item description	2025 Budget Amount	2025 Actual	2026 BUDGET	Notes
Honorariums & Remuneration	\$46,400.00	\$45,280.36	\$47,800.00	FC, Captains and Brigade Points
Payroll Source Deductions	\$725.00	\$1,758.44	\$1,765.00	
Training	\$14,000.00	\$6,470.67	\$14,000.00	
Employer Health Tax	\$884.00	\$421.92	\$690.00	
WSIB (Entire VFD Brigade)	\$3,766.00	\$1,711.13	\$6,844.00	
Operating & supplies	\$6,000.00	\$580.13	\$3,000.00	
Mailings/postage/newsletters		\$210.04	\$225.00	
Memberships & Publications	\$1,350.00	\$2,028.84	\$2,100.00	Fluent, Mutual Aid and OAFc memberships
Fleetnet - Mutual Aid billing *new*	\$1,080.00	\$0.00	\$0.00	Fleetnet invoices are captured in the 911/Dispatch Communications line below
Utilities	\$5,000.00	\$4,431.67	\$4,500.00	
Communications	\$3,400.00	\$527.25	\$1,000.00	
Grounds/exterior maintenance	\$0.00	\$36.66	\$0.00	
Vehicle Repairs & Maintenance	\$15,500.00	\$7,365.58	\$13,875.00	
Vehicle Expense	\$4,895.00	\$1,638.17	\$3,000.00	Fuel
Equipment, Repairs & Maintenance	\$13,500.00	\$10,812.72	\$10,000.00	\$4k for hose replacement & 2k for nozzle replacements - leaving \$4k for misc equip
Personal Protective Equipment	\$14,697.18	\$10,872.00	\$31,000.00	Bunker Gear and PPE
PPE Cleaning & Maintenance	\$1,000.00	\$0.00	\$1,000.00	
Building Repairs & Maintenance	\$4,983.46	\$1,100.03	\$4,983.46	Fencing repair
911 & dispatch Service (includes Min of Finance for Fleetnet)	\$1,400.00	\$1,474.25	\$1,400.00	CACC 911 + Min of Finance Fleetnet
Insurance	\$10,131.00	\$10,586.70	\$10,988.99	Inflationary increase
Audit (24%)	\$7,982.00	\$7,985.82	\$8,100.00	Inflationary increase
Licenses & Medicals	\$500.00	\$159.91	\$500.00	
Miscellaneous (inc External hire)	\$5,000.00	\$1,141.00	\$2,000.00	
Amortization Fire Dept Building	\$6,481.46	\$6,481.44	\$6,481.46	
Amortization Fire Dept Equipment	\$4,723.08	\$4,723.08	\$4,723.08	
Amortization Fire Dept Parking Lot 60%	\$379.08	\$379.08	\$379.08	
Amortization Fire Dept PPE	\$10,388.88	\$10,388.88	\$10,388.88	
Amortization Fire Dept Radios & Cameras	\$897.89	\$7,153.80	\$7,200.00	
Amortization Fire Dept Vehicles	\$25,872.36	\$33,961.65	\$34,700.00	
Transfer to reserves		\$832.52	\$660.00	
	\$0.00	\$0.00	\$0.00	
Capital Expenditures - TCA	\$10,000.00	\$0.00	\$0.00	
	\$162,193.64	\$117,425.81	\$169,431.45	VFD Operating (NOT inc Capital OR Amortization)

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# Roads Department Budget Detail



Line Item description	2025 Budget	2025 Actual	2026 BUDGET	Notes
Road and Parks- Salaries, benefits, payroll remittances, pensions, WSIB and EHT	\$61,227.65	\$69,178.70	\$84,382.93	Includes Salaries, benefits, payroll remittances, pensions, WSIB and EHT
Mileage	\$0.00	\$16.85	\$0.00	
Education, Training & Mileage	\$1,150.00	\$300.00	\$750.00	
Operating & supplies	\$1,125.00	\$454.17	\$400.00	
Advertising & Newsletters	\$0.00	\$63.18	\$60.00	
Utilities	\$1,300.00	\$1,561.98	\$1,385.00	Garage utilities (gas & hydro)
PPE and Safety Gear	\$900.00	\$150.00	\$685.00	Boots, hard hat, hi-vis outerwear, gloves
Maintenance/tools/Equipment	\$2,000.00	\$3,206.41	\$2,000.00	mowers
Vehicle Expense	\$3,950.00	\$9,681.47	\$11,888.00	Fuel - Roads will be utilizing more fuel than in prior years + annual safety & maintenance on vehicle
Equipment, Repairs & Maintenance	\$500.00	\$7,028.22	\$2,700.00	\$500 general + \$2200 for a steam thawing device for culverts and other use
Building Repairs & Maintenance	\$6,000.00	\$5,466.69	\$4,775.00	Fascia install at 128 Hill Rd garage + repair tin on outside of building
Insurance	\$16,825.00	\$17,691.80	\$18,077.68	Inflationary increase
Signs/Safety/Barricades	\$7,000.00	\$8,234.03	\$8,057.95	Inflationary increase
Audit (28%)	\$9,311.88	\$9,316.78	\$9,600.00	Inflationary increase
Interest/Borrowing Expense (OLIC principal)	\$30,000.00	\$0.00	\$0.00	Removed - final payment made in April of 2025
Interest/Borrowing Expense (OLIC Interest)	\$300.00	\$299.18	\$0.00	Removed - final payment made in April of 2025
Roads- Legal, plans/drawings & site planning fees and expenses	\$500.00	\$0.00	\$6,656.00	
NEW * Ontario One-Call Base rate (based on municipality population + avg One call requests)	\$0.00	\$0.00	\$500.00	New provincially downloaded service - all municipalities will be charged a base rate for Ontario One-Call (based on population & avg One-call requests with minimum rate of \$500 to be imposed)
Contingency	\$2,724.58	\$110.54	\$7,987.54	
Railway Crossing Maintenance	\$850.00	\$0.00	\$800.00	
Miscellaneous	\$200.00	\$0.00	\$200.00	
Grading	\$6,000.00	\$3,840.25	\$6,000.00	
Dust Control	\$7,800.00	\$0.00	\$6,700.00	
Roadside Maintenance (Brushing, Ditching + roadside mowing)	\$35,050.34	\$22,369.83	\$39,000.00	
Beaver Control	\$1,000.00	\$886.49	\$1,200.00	
Road Surfacing Maintenance	\$7,700.00	\$6,816.49	\$14,880.00	
Bridges/Culvert Replacements + Repairs (non-capital - less than \$10K)	\$5,000.00	\$9,529.82	\$9,500.00	
Washouts	\$800.00	\$0.00	\$800.00	
Gravel - MINOR Repairs	\$1,900.00	\$0.00	\$1,100.00	
Equipment Repairs & Rentals	\$500.00	\$0.00	\$500.00	
Mutual Agreement Drain Expenses	\$450.00	\$32.57	\$450.00	
Roads - HIRED	\$110,386.83	\$0.00	\$0.00	
Roads HIRED - WINTER	\$0.00	\$0.00	\$8,000.00	
Snowplowing	\$40,000.00	\$31,119.91	\$0.00	
Sanding & Supplies	\$0.00	\$2,362.87	\$3,950.00	
Roads - Legal Expense	\$500.00	\$0.00	\$500.00	
Capital Expenditures - Roads	\$45,000.00	\$221,781.96	\$73,222.00	
Capital Expenditures Roads-NORDS	\$318,145.15	\$328,896.21	\$0.00	NORDS Capital Project was completed in 2025
Road Surfacing Assessments/contracts/Prep	\$1,900.00	\$2,035.20	\$0.00	
Transfer to reserves	\$0.00	-\$203,448.32	\$11,700.00	
FROG CREEK Mileage	\$0.00	\$4.21	\$0.00	
FROG CREEK - Grading	\$17,700.00	\$13,932.15	\$13,200.00	
FROG CREEK - Dust Control	\$1,300.00	\$12,538.92	\$15,200.00	
FROG CREEK - Roadside Maintenance	\$1,250.00	\$0.00	\$0.00	
FROG CREEK - Beaver Control	\$500.00	\$801.79	\$500.00	
FROG CREEK - Gravel - MINOR Repairs	\$0.00	\$0.00	\$0.00	
FROG CREEK - HIRED	\$0.00	\$0.00	\$0.00	
FROG CREEK - Snowplowing + sanding exp	\$8,800.00	\$8,139.80	\$0.00	
Frog Creek Capital Expenditures	\$80,000.00	\$0.00	\$80,000.00	Culvert replacement
OAKWOOD - Mileage	\$0.00	\$2.34	\$0.00	
OAKWOOD - Vehicle Expense	\$0.00	\$0.00	\$0.00	
OAKWOOD - Roadside Maintenance	\$0.00	\$0.00	\$0.00	
OAKWOOD - Road Surfacing Maintenance	\$7,880.00	\$0.00	\$0.00	
OAKWOOD - MINOR Repairs	\$0.00	\$0.00	\$0.00	
OAKWOOD - Hired	\$0.00	\$0.00	\$0.00	
OAKWOOD - Snowplowing + sanding exp	\$4,300.00	\$4,360.30	\$0.00	
OAKWOOD - Capital	\$0.00	\$0.00	\$0.00	
HEWARD - Wages	\$0.00	\$0.00	\$0.00	
HEWARD - Mileage	\$0.00	\$0.00	\$0.00	
HEWARD - HIRED	\$900.00	\$900.00	\$900.00	Township of LaVallee patrols and maintains Heward Road and this amount offsets maintenance costs incurred by LaVallee
HEWARD - Miscellaneous	\$0.00	\$0.00	\$0.00	
Amortization Road Dept - Building & vehicles	\$2,097.60	\$23,347.68	\$24,444.00	
Amortization Road Dept - Road Base	\$13,439.16	\$13,439.21	\$13,439.16	
Amortization Road Dept - Gravel Surface	\$17,963.96	\$23,507.19	\$24,507.00	
Amortization Road Dept - Surface Treatment	\$70,405.20	\$83,561.08	\$91,999.00	
Amortization Road Dept - Kehi Rd Bridge	\$38,498.64	\$38,498.65	\$38,498.64	
Amortization Road Dept - Ducharme Culvert	\$4,344.36	\$4,344.30	\$4,344.36	
Amortization Road - Frog Creek Culvert	\$628.68	\$628.72	\$628.68	
Amortization Road - Hammond Culvert	\$608.88	\$608.84	\$608.88	
Amortization Road Dept - Culverts (pooled)	\$4,183.68	\$4,183.68	\$4,183.68	
	\$267,094.45	\$241,103.97	\$294,985.11	Roads (not inc Loan repayments OR Amortizat
	\$30,300.00	\$30,299.18	\$0.00	Loan Repayments

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# Recreation Department Budget Detail

Line Item description	2025 Annual Budget Amount	2025 YTD Actual	2026 BUDGET	Notes
Recreation - Honorariums & Remuneration	\$2,400.00	\$1,600.00	\$2,400.00	4 or 5 mtgs/year @ 5 community members
Recreation - source deductions payroll submissions	\$400.00	\$0.00	\$0.00	
Grounds - MILEage	\$0.00	\$0.00	\$0.00	
Recreation - Operating & supplies	\$825.00	\$339.89	\$500.00	
Rec - Advertising & Newsletters	\$500.00	\$218.40	\$400.00	
Recreation - Utilities	\$5,000.00	\$4,836.92	\$5,900.00	Inflationary increase
Rink Shack Cleaning	\$0.00	\$0.00	\$0.00	included with duties of the Road & Park position
Recreation - Community Events Programming	\$0.00	\$0.00	\$2,200.00	
Recreation grounds & maintenance	\$5,618.00	\$646.48	\$1,540.12	fuel for mowing, tilling + misc maintenance
Recreation - Equipment/repairs/maintenance	\$2,000.00	\$886.27	\$2,200.00	
Rec - Building repairs & maintenance	\$4,875.00	\$410.40	\$4,000.00	\$1k for general building maintenance + \$3k for replacement tools and items for rink flooding & maintenance
Recreation - Insurance	\$3,530.00	\$3,692.95	\$6,900.00	anticipating a 3.8% increase + PLUS increase for the value of rink roof
Recreation - Audit (10%)	\$3,326.00	\$3,327.43	\$3,453.87	Inflationary increase
Recreation - Volunteer Appreciation	\$400.00	\$400.00	\$900.00	
Recreation - Contingency	\$1,200.00	\$0.00	\$1,200.00	
Recreation - Events expenses	\$5,793.57	\$3,851.41	\$3,200.00	4 events per year at \$800 each
Recreation - General Capital	\$0.00	\$0.00	\$0.00	
Library Services (01 35 1800)	\$4,569.78	\$4,729.72	\$4,895.26	
Transfer to reserves	\$1,585.00	-\$7,602.77	\$1,600.00	
Recreation - CAPITAL Rink Roof Project	\$386,749.00	\$417,557.83	\$0.00	
Recreation - CAPITAL \$100k Trillium Project	\$100,000.00	\$110,075.81	\$0.00	
Recreation - NOHFC Project	\$65,326.47	\$0.00	\$65,326.47	
Recreation miscellaneous expenses not captured above	\$300.00	\$0.00	\$300.00	
Recreation Amortization (Bldg, Equip + Land)	\$33,972.12	\$45,053.29	\$56,878.00	
	\$37,752.57	\$20,210.15	\$36,693.99	Recreation (not inc Library OR Capital OR Amortization)
	\$4,569.78	\$4,729.72	\$4,895.26	Library

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# Building Inspection Services Budget Detail



## Building Code Enforcement

Line Item description	2025 Annual Budget Amount	2025 YTD Actual Expense	2026 BUDGET	Notes
CBO Services - Contracted for Deputy CBO (vacation/sick leave coverage)	\$1,000.00	\$170.00	\$400.00	Casual Coverage for CBO vacation & sick leave
Building Inspection Salaries, benefits, payroll remittances, pensions, WSIB and EHT	\$122,850.01	\$120,979.62	\$125,114.14	
CBO - Education, Training, Attendance	\$3,200.00	\$969.41	\$1,300.00	
CBO - Mileage	\$12,000.00	\$13,412.96	\$12,800.00	
CBO AMBIS Expenses	\$1,333.00	\$3,754.66	\$2,000.00	
AMBIS Partners Shares	-\$104,307.00	-\$105,101.92	-\$106,000.72	CBO Shared Services
	\$36,076.01	\$34,184.73	\$35,613.42	

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# Planning & Zoning Budget Detail



Line Item description	2025 Annual Budget Amount	2025 YTD Actual	2026 BUDGET	Notes
MPAC Assessment	\$15,130.05	\$15,130.04	\$15,634.09	MPAC confirmed a 3.33% increase over 2025
Committee of Adjustment	\$1,800.00	\$400.00	\$1,800.00	
Planning - Advertisements,	\$1,980.00	\$1,126.79	\$1,400.00	
Planning - Hired	\$34,800.00	\$11,199.20	\$22,500.00	Finishing up the FOTENN Project for new Official Plan + ZBL + misc costs for Public Open House(s)
	\$53,710.05	\$27,856.03	\$41,334.09	

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# Emergency Management Budget Detail



	2025 Annual Budget Amount	2025 YTD Actual Expense	2026 BUDGET	Notes
CEMC Education & Training	\$4,500.00	\$2,615.30	\$3,800.00	

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# Protective Services Budget Detail



*includes: Livestock, OPP and MNR Fire*

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## Other Services

Line Item description	2025 Annual Budget Amount	2025 YTD Actual Expense	2026 BUDGET	Notes
Livestock Expense	\$800.00	\$8,325.75	\$500.00	
Livestock Valuer Expense	\$200.00	\$1,008.95	\$500.00	
Veterinary/Animal Expense	\$340.00	\$0.00	\$340.00	
Policing	\$116,412.01	\$115,836.99	\$129,217.32	11% increase has been confirmed
New Police Services Board	\$1,859.85	\$1,589.75	\$2,053.06	New effective Apr 1, 2025 - Alberton will be billed for Police Services Board cost-sharing along with the 9 other partner municipalities
MNRF-Aviation, Fire & Emergency	\$900.00	\$2,156.54	\$900.00	2025 actual includes \$805 for annual MNRF agreement + 2024 billing for MNRF ground crew aid provided for fire in 2024, but invoice not rec'd until 2025
	\$120,511.86	\$128,917.98	\$133,510.38	

# Social Services Budget Detail



## Health Services

Line Item description	2025 Annual Budget Amount	2025 YTD Actual	2026 BUDGET	Notes
Land Ambulance (01 50 3000)	\$181,568.56	\$181,568.54	\$189,975.18	DSSAB 2026 increase confirmed at 4.63%
Ambulance Supplemental Levy (01 50 3000)	\$0.00	\$0.00	\$0.00	
Northwestern Health Unit (01 50 3001)	\$52,822.90	\$52,822.92	\$54,935.82	2026 Levy as per NWHU Correspondence
Riverside-Donations (01 50 3003)	\$0.00	\$0.00	\$0.00	Lights Camera Action Pledge paid in 2024
	\$234,391.46	\$234,391.46	\$244,911.00	

## Social and Family Services

Line Item description	2025 Annual Budget Amount	2025 YTD Actual	2026 BUDGET	Notes
DSSAB-Child Care (all) (01 55 4001)	\$14,684.32	\$14,684.27	\$15,364.20	DSSAB 2026 increase confirmed at 4.63%
DSSAB - Board Admin (01 55 4000)	-\$3,720.34	-\$2,491.41	-\$3,892.59	DSSAB 2026 increase confirmed at 4.63%
DSSAB-Ontario Works (01 55 4002)	\$22,450.58	\$22,450.57	\$23,490.04	DSSAB 2026 increase confirmed at 4.63%
DSSAB-All Admin (01 50 4004 ) (includes Social Housing/Community Safety and Well	\$170,261.77	\$169,032.85	\$178,144.89	DSSAB 2026 increase confirmed at 4.63%
	\$203,676.33	\$203,676.28	\$213,106.54	

		2026 BUDGET		2026 increase	
	TOTAL DRRSB (including supplemental)	\$403,081.73	<b>DRRSB</b>	<b>4.63%</b>	\$17,826.50
	TOTAL NWHU	\$54,935.82	<b>NWHU</b>	<b>3.85%</b>	\$2,112.90
		\$0.00	<b>Other</b>	<b>0.00%</b>	

		COMPARED TO	2025 BUDGET
2025	TOTAL DRRSB		\$385,255.23
	TOTAL NWHU		\$52,822.92
	TOTAL Other		\$0.00

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# Education School Board(s) Budget Detail



## Education

Line Item description	2025 Annual Budget Amount	2025 YTD Actual	2026 BUDGET	Notes
English Public	\$203,704.47	\$203,252.17	\$210,231.68	
English Separate	\$26,531.99	\$27,876.37	\$26,200.00	
French Public	\$0.00	\$0.00	\$0.00	
French Separate	\$1,089.78	\$1,089.78	\$1,089.78	
	\$231,326.24	\$232,218.32	\$237,521.46	

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**Corporation of the Township of Alberton**

Statement of Estimates for 2026

*Revenues and Expenditures*

Schedule  
"A" to By-  
Law  
# \_\_\_/26

**EXPENDITURE**

**Municipal Government - Operating**

Government	\$371,042.13	
Protective Services	\$342,355.25	
Transportation	\$294,985.11	
Culture	\$41,589.25	
Planning & Development	\$41,334.09	
Environmental Services	\$0.00	
Health Services	\$54,935.82	
Social & Family Services	\$403,081.73	\$1,549,323.37
	\$1,549,323.37	

**Municipal Government - Capital**

Government	\$30,204.77	
Protective Services	\$22,789.99	
Transportation	\$237,599.20	
Culture	\$69,357.89	
	\$359,951.85	\$359,951.85

**Education Levies**

\$237,521.46

**TOTAL Expenditures**

**\$2,146,796.68**

**REVENUES:**

Grants - Conditional	\$265,419.88
Grants - Unconditional	\$271,887.24
Grants - Other Municipal	\$3,800.00
Other Revenue	
Excluding	\$218,938.71

**Total Revenues other than Taxation** \$760,045.83

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NET TO BE RAISED IN TAXATION (Municipal & Education):

**\$1,386,750.86**

SUMMARY	
Municipal Purposes	\$1,149,229.40
Education Purposes	\$237,521.46
	\$1,386,750.86



## Township of Alberton 2026 Consolidated Budget

Revenues		2025	2026
General Taxation		\$1,100,924.08	\$1,149,229.40
Education Taxation		\$231,326.24	\$237,521.46
<b>TOTAL TAXATION</b>		<b>\$1,332,250.32</b>	<b>\$1,386,750.86</b>

Unconditional Grants (OMPF)		\$186,200.00	\$209,400.00
Roads - Frog Creek		\$6,000.00	\$6,000.00
Roads & Bridges OCF Grant		\$100,000.00	\$125,000.00
Livestock Grant (OMAFRA)		\$500.00	\$500.00
Fire Dept Community Emergency Preparedness Grant		\$5,000.00	\$5,000.00
Library Grant		\$1,500.00	\$1,500.00
IRDFP, 75% of Project # Year 1 & 2		\$286,870.76	\$0.00
NORDS Funding		\$51,833.03	\$0.00
Fire PPE - Protection Grant for Cancer Potions		\$8,592.18	\$19,626.05
Prevention & Repair Program		\$0.00	\$38,000.00
Policing LSR Credits		\$1,000.00	\$500.00
NOHFC 50% of Project 2 Grant		\$58,793.83	\$58,793.83
Other Municipal		\$3,800.00	\$3,800.00
Canada Community Building		\$62,487.24	\$62,487.24
<b>TOTAL GRANTS</b>		<b>\$872,777.04</b>	<b>\$535,607.12</b>

Administration		\$6,000.00	\$6,000.00
Planning & Development		\$3,000.00	\$5,000.00
Recreation		\$0.00	\$0.00
Fire - Burn Permits		\$550.00	\$550.00
Permits		\$18,200.00	\$19,800.00
Investment Income		\$48,075.00	\$58,134.07
Provincial Offences		\$5,000.00	\$1,000.00
Penalties & Interest on Taxes		\$1,200.00	\$1,800.00
		\$0.00	\$0.00
Recreation Reserve Fund		\$22,200.00	\$0.00
Canada Community Building Reserve		\$0.00	\$0.00
Canada Community Building Reserve		\$144,560.88	\$102,500.00
Reserve for Working Capital		\$0.00	\$0.00
Reserve for Capital		\$493,865.59	\$29,654.64
Sustainability Reserve		\$40,806.91	\$0.00
<b>TOTAL OTHER</b>		<b>\$783,458.38</b>	<b>\$224,438.71</b>

TOTAL REVENUE OTHER THAN TAXATION	\$1,656,235.42	\$760,045.83
<b>Total Revenue INCLUDING Taxation</b>	<b>\$2,988,485.74</b>	<b>\$2,146,796.69</b>

Operating Expenses	2025	2026
General Government	\$353,976.65	\$368,042.13
Protective Services	\$323,281.51	\$342,355.25
Transportation	\$297,394.45	\$294,985.11
Recreation, Culture & Library	\$42,322.35	\$41,589.25
Planning & Development	\$53,710.05	\$41,334.09
Health Services - Ambulance	\$181,568.56	\$189,975.13
Health Services - Northwestern Health Unit	\$52,822.90	\$54,935.82
Health Services	\$0.00	\$3,000.00
Social & Family Services - Child Care	\$14,684.32	\$15,364.20
Social & Family Services - Ontario Works	\$22,450.57	\$23,490.04
Social & Family Services - Administration	-\$3,720.34	-\$3,892.59
Social & Family Services - Social Housing - Inc below	\$0.00	\$0.00
Social & Family Services - Includes Community Safety & Social Housing	\$170,261.77	\$178,144.89
EDUCATION LEVIES	\$231,326.24	\$237,521.46
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,740,079.03</b>	<b>\$1,786,844.83</b>

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CAPITAL EXPENSES	2025	2026
General Government	\$20,312.00	\$0.00
Fire Department	\$10,000.00	\$0.00
Community Emergency Planning	\$0.00	\$0.00
Transportation - Twp Roads	\$473,531.98	\$73,222.00
Transportation - Frog Creek Road	\$80,000.00	\$80,000.00
Transportation - Oakwood Road	\$0.00	\$0.00
Asset Management	\$112,487.24	\$141,403.38
Future Years Capital Requirements	\$552,075.47	\$65,326.47
Culture	\$0.00	\$0.00
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$1,248,406.69</b>	<b>\$359,951.85</b>

TOTAL Operating Expenditures	\$1,740,079.03	\$1,786,844.83
TOTAL CAPITAL Expenditures	\$1,248,406.70	\$359,951.85
<b>TOTAL EXPENSES</b>	<b>\$2,988,485.73</b>	<b>\$2,146,796.68</b>

Township of Alberton BUDGET SUMMARY	2025	2026
Revenues ALL	\$2,988,485.73	\$2,146,796.69
Expenditures ALL	\$2,988,485.73	\$2,146,796.68
Difference	\$0.00	\$0.00

# 2026 Budget

Revenues	
Taxation for Municipal	\$1,149,229.40
Taxation for Education Purposes	\$237,521.46
Ontario Municipal Partnership	\$209,400.00
MTO (Frog Creek shared roadway)	\$6,000.00
Roads Grant (OCIF and PPRP programs for eligible)	\$163,000.00
Library Grant	\$1,500.00
Canada Community Building Fund	\$62,487.24
Other Revenue (Fire Dept/MTO, Policing rebate, Livestock etc)	\$6,000.00
Ontario Fire Marshall - Fire Protection Grant	\$19,626.05
Other Grants (NOHFC, NORDS +)	\$58,793.83
Roads - Other Municipal	\$3,800.00
User Charges (Permits, fees)	\$31,350.00
Investment Income	\$58,134.07
Provincial Offences Act	\$1,000.00
Penalties/Interest on Taxes	\$1,800.00
Reserve for Working Capital	\$137,154.64
Sustainability Reserve	\$0.00
<b>Total Revenue</b>	<b>\$2,146,796.68</b>

Operating Expenses	
Council	\$40,597.70
General Government	\$330,444.43
Fire Department	\$169,431.45
CBO/Building Inspection Services	<b>\$35,613.41</b>
Policing, MNRF	<b>\$132,170.38</b>
Assessment Service (MPAC) and Ontario One-Call	<b>\$16,134.09</b>
Planning and Zoning	\$25,700.00
Emergency Planning & Preparedness & Livestock	\$5,140.00
Transportation	\$294,485.11
Recreation & Culture	\$41,589.25
Social Services (District of Rainy River Social Services)	<b>\$213,106.54</b>
Land Ambulance	<b>\$189,975.18</b>
Health Services (Northwestern Health Unit)	<b>\$54,935.82</b>
CAPITAL - General Government	\$30,204.77
CAPITAL - Fire Dept	\$22,789.99
CAPITAL - Transportation	\$237,599.20
CAPITAL - Recreation &	\$69,357.89
Education Levies	<b>\$237,521.46</b>
<b>Total Expenses</b>	<b>\$2,146,796.68</b>



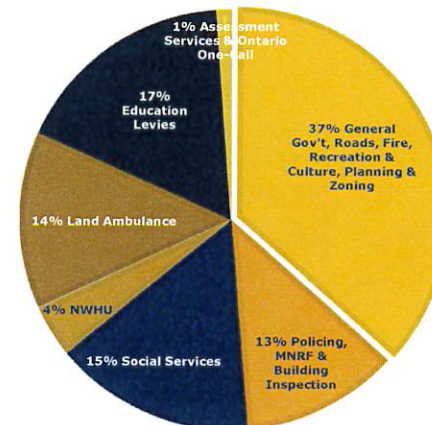
Out of every \$1.00 in Property Taxes: .63 cents go to Provincially downloaded services such as Social Services, Land Ambulance, Policing, Building Inspection, Health Services, and Education Levies.

Provincially downloaded service costs are highlighted in red

Leaving only \$0.37 cents out of every tax dollar to operate and deliver Municipal services such as: Local Government Administration, Road Infrastructure, Alberton Volunteer Fire Department, Recreation, Parks & Culture, Emergency Management Services, Livestock Investigation Services, Planning, Zoning and Asset Management

## WHERE DOES YOUR TAX DOLLAR GO?

- 37% General Gov't, Roads, Fire, Recreation & Culture, Planning & Zoning
- 13% Policing, MNRF & Building Inspection
- 15% Social Services
- 4% Health Services
- 14% Land Ambulance
- 17% Education Levies
- 1% Assessment Services & Ontario One-Call



the 2026 Draft Budget results in a property tax increase of 3% over 2025 to recognize the rising costs in Provincially Downloaded Services and inflation.

If you have any questions or would like further information - please contact Lisa at the office at 807-274-6053