CORPORATION OF THE TOWNSHIP OF ALBERTON

BY-LAW NO. 25-26

Being a By-Law to approve and adopt the 2026 Township of Alberton Budget document.

WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purpose of the municipality, including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds or retirement funds, and amounts required for any board, commission or other body;

NOW THEREFORE Council for the Corporation of the Township of Alberton hereby enacts as follows:

1. The 2026 Budget document attached hereto as Schedule "A" is hereby approved and adopted for the 2026 fiscal year.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 19th DAY OF MARCH 2026.

Mike Ford, Mayor

Lisa Sheppard, Clerk

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TOWNSHIP OF ALBERTON
2026 BUDGET

2026 BUDGET PROCESS

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

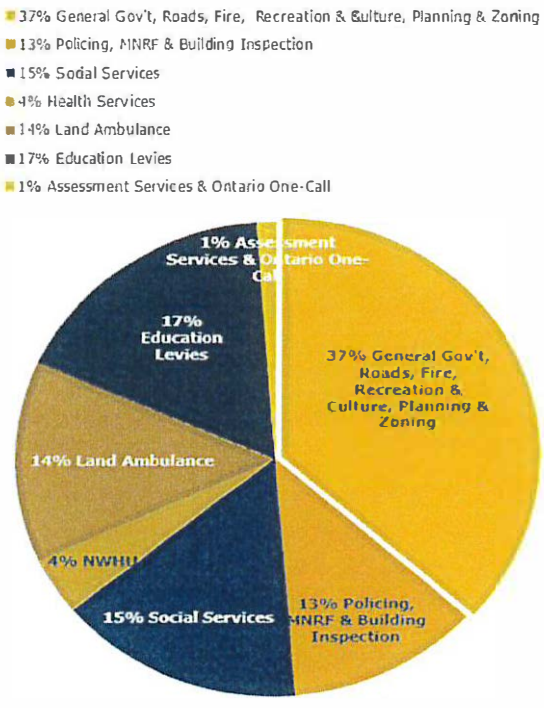
The operating budget is the plan for day-to-day operations at the Township including salaries, policing, health services, land ambulance, social services, materials and supplies. The operating budget is largely funded by tax dollars and user fees. For 2026, the proposed property tax increase is 3%.

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.

DID YOU KNOW?

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?



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 19th, 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

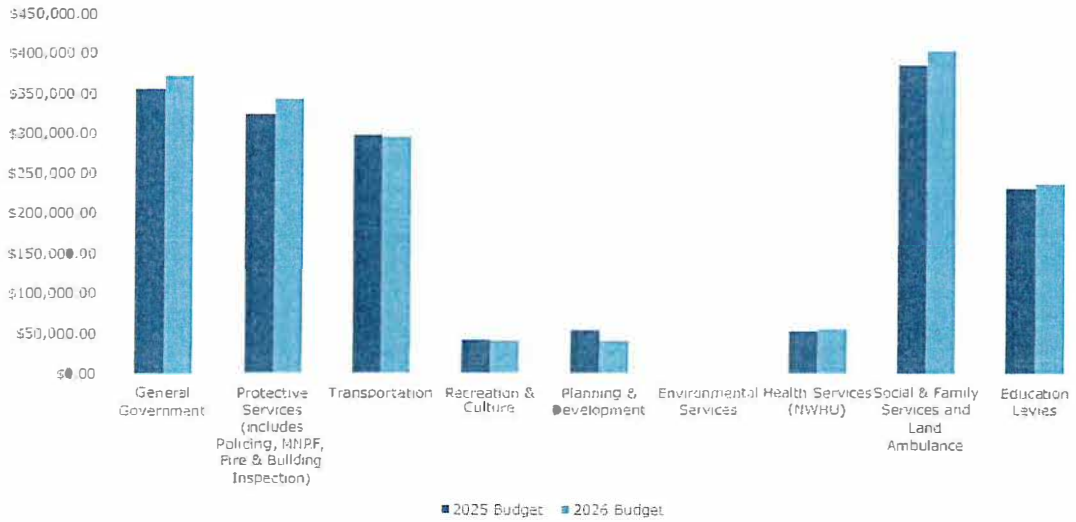
BUDGET TOTALS	2025 BUDGET	2026 BUDGET	DIFFERENCE
Income	2,988,485.73	2,146,796.68	(841,689.05)
Expenses	2,988,485.73	2,146,796.68	(841,689.05)
Balance (income minus	0.00	0.00	0.00

Budget Summary	2025 Budget	2026 Budget	increase (+) or decrease (-)
Revenue			
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
TOTAL Revenues including Taxation	$2,988,485.73	$2,146,796.69	-$841,689.03

Municipal Government OPERATING Expenses	2025 Budget	2026 Budget	increase (+) or decrease (-)
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
Sub-total Operating Expenses	$1,740,079.04	$1,786,844.83	$46,765.79

Municipal Government CAPITAL Expenses	2025 Budget	2026 Budget	increase (+) or decrease (-)
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
TOTAL Operating and Capital Expenditures	$2,988,485.73	$2,146,796.68	-$841,689.05

Operating Expenses



Township of Alberton

INCOME

INCOME	025 BUDGET	BUDGET DRAFT	2026 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) Grant	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 feas)	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 (MTO Call-outs-Hwy support)	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 Rink Roof Project	54,360.88	0.00	0.00	(54,360.88)
OCIF RESERVE funds to assist with 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)
Use of CCBF RESERVES in the event that the Trillium playground project has any unforseen overages (project completed in 2025)	10,200.00	0.00	0.00	(10,200.00)
Use of CCBF funds for big culvert replacement on Frog Creek	80,000.00	80,000.00	80,000.00	0.00
Livestock Grant	500.00	500.00	500.00	0.00
T of FF - Oakwood Rd (shared roadway)	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)	8,592.15	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 occurred in 2025 (project completed in 2025)	261,993.94	0.00	0.00	(261,993.94)
NOHFC Park Inclusivity Project (assuming 50% completed in 2025)	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 Reserve	40,807.09	0.00	0.00	(40,807.09)
Total Income	2,988,485.73	2,146,796.68	2,146,796.68	(841,689.05)

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Township of Alberton

OPERATING EXPENSES

OPERATING EXPENSES (*not including amortization expenses*)	2025 BUDGET	2026 BUDGET	Specific Detail located on each Dept page tab	DIFFERENCE
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
Total Operating Expenses	1,740,079.04	1,786,844.83	1,786,844.83	46,765.79

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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 unforseen 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
Total Capital Expenses	1,248,406.69	359,951.85	359,951.85	(888,454.84)

Administration & Council Budget Detail

Alberton

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 EHT	$201,620.94	$204,279.88	$207,686.94	Admin Salaries, benefits, payroll remittances, pensions, WSIB and EHT
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	estimate increase
Office - Audit (38%)	$12,653.00	$12,644.22	$13,000.00	estimate 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	**OPERATING (not inc Amortiz)**

Volunteer Fire Department Budget Detail

Alberton

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 - leaaving $4k for misc equip
Personal Protective Equipment	$14,697.18	$10,872.00	$31,000.00	bunker gear + PPE under the Fire Protection Grant
PPE Cleaning & Maintenance	$1,000.00	$0.00	$1,000.00	
Building Repairs & Maintenance	$4,983.46	$1,100.03	$4,983.46	Fencing around pond at the Firehall needs attention in 2026
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	anticipating a 3.8% increase
Audit (24%)	$7,982.00	$7,985.82	$8,100.00	anticipating an increase
Licenses & Medicals	$500.00	$159.91	$500.00	
Miscellaneous (inc External hir	$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)
		$0.00	$0.00	CAPITAL - VFD
		$63,087.93	$63,872.50	Amortization Expenes - VFD

Roads Department Budget Detail

Alberton

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	anticipating a 3.8% increase
Signs/Safety/Barricades	$7,000.00	$8,234.03	$8,057.95	regular and routine sign needs
Audit (28%)	$9,311.88	$9,316.78	$9,600.00	anticipating a 3.8% 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 Baserate (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 - Kent 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

Recreation Department Budget Detail

Alberton

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	Hydro at Park anticipated to increase with new lighting as part of the new Rink Roof.
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	anticipating a 3.8% 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

Building Inspection Services Budget Detail

Alberton Est. 1911

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	
	$36,076.01	$34,184.73	$35,613.42	

Planning & Zoning Budget Detail

Alberton

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	

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	

Protective Services Budget Detail

inlcudes: Livestock, OPP and MNR Fire

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 Expens	$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

Alberton

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/Commuity 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	TOTAL DRRSB (including supplemental)	$403,081.73
	TOTAL NWHU	$54,935.82
		$0.00

	2026 increase	
DRRSB	4.63%	$17,826.50
NWHU	3.85%	$2,112.90
Other	0.00%	

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

Education School Board(s) Budget Detail

Alberton

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	

Schedule "A" to By-Law #24/26

Corporation of the Township of Alberton

Statement of Estimates for 2026

Revenues and Expenditures

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	$760,045.83

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
Taxation	General Taxation	$1,100,924.08	$1,149229.40
	Education Taxation	$231,326.24	$237,521.46
	TOTAL TAXATION	$1,332,250.32	$1,386750.86
Grants	Unconditional Grants (OMPF)	$198,200.00	$209,400.00
	Roads - Frog Creek	$6,000.00	$6,000.00
	Roads & Bridges OCIF Grant	$100,000.00	$125,000.00
	Livestock Grant (OMAFRA)	$500.00	$500.00
	Fire Dept	$5,000.00	$5,000.00
	Community Emergency Preparedness Grant	$0.00	$5,000.00
	Library Grant	$1,500.00	$1,500.00
	NOHFC 75% of Project Year 1 & 2	$286,070.75	$0.00
	NORDS Funding	$51,833.03	$000
	Fire Fire Protection Grant for Cancer	$8,592.18	$19,626.05
	Provincial Prevention & Repair Program	$0.00	$38,000.00
	Policing LSR Credits	$1,000.00	$500.00
	NOHFC 50% of Project2	$58,783.83	$58783.83
	Grant	$100,200.00	$0.00
	Other Municipal	$3,600.00	$3,60000
	Canada Community Building	$62,487.24	$62,487.24
	TOTAL GRANTS	$872,777.04	$535607.12
Other Revenue	Administration	$6,000.00	$6,000.00
	Planning & Developme	$3,000.00	$5,000.00
	Recreation	$000	$0.00
	Fire - Burn Permits	$550.00	$550.00
	Building Permits	$18,200.00	$19,600.00
	Investment Income	$40,075.00	$58,13407
	Provincial Difences	$5,000.00	$1,000.00
	Penalties & Interest on Taxes	$1,200.00	$1,800.00
		$000	$0.00
	Recreation Reserve Fund	$32,200.00	$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	$000
	Reserve for Capital	$493,865.59	$29,954.84
	Sustainability Reserve	$40,808.91	$0.00
	TOTAL OTHER	$781,458.36	$224,436.71
	TOTAL REVENUE OTHER THAN TAXATION	$1,656,235.42	$760,045.83
	Total Revenue INCLUDING Taxation	$2,988,485.74	$2,146,796.69

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	$37,710.65	$41,334.69
Health Services - Ambulance	$181,965.86	$189,975.18
Health Services - Northwestern Health Unit	$52,822.80	$54,935.83
Health Services - Riverside Donation	$0.00	$2,000.00
Social & Family Services - Child Care	$14,684.32	$15,164.20
Social & Family Services - Ontario Works	$22,459.57	$23,490.04
Social & Family Services - Administration	-$3,720.34	-$3,892.59
Social & Family Services - Social Housing - Includes	$0.00	$0.00
Social & Family Services - Includes Community Safety & Social Housing	$170,251.77	$178,144.89
EDUCATION LEVIES	$231,326.24	$237,521.46
TOTAL OPERATING Expenses	$1,740,079.03	$1,786844.83

CAPITAL EXPENSES			
	General Government	$20,312.00	$0.00
	Fire Department	$10,000.00	$0.00
	Community Emergency Planning	$0.00	$0.00
	Transportation - Twin Roads	$473,531.98	$73,222.00
	Transportation - Frog Creek Road	$50,000.00	$50000.00
	Transportation - Oakwood Road	$0.00	$0.00
	Asset Management Future YearsCapital Requirements	$112,487.24	$141,403.38
	Recreation & Culture	$332,073.47	$45,328.47
	TOTAL CAPITAL Expenses	$1,248,406.69	$359951.85

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

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