



MUNICIPALITY OF
West Elgin

2026 Operating & Capital Budget Overview

June 2, 2026



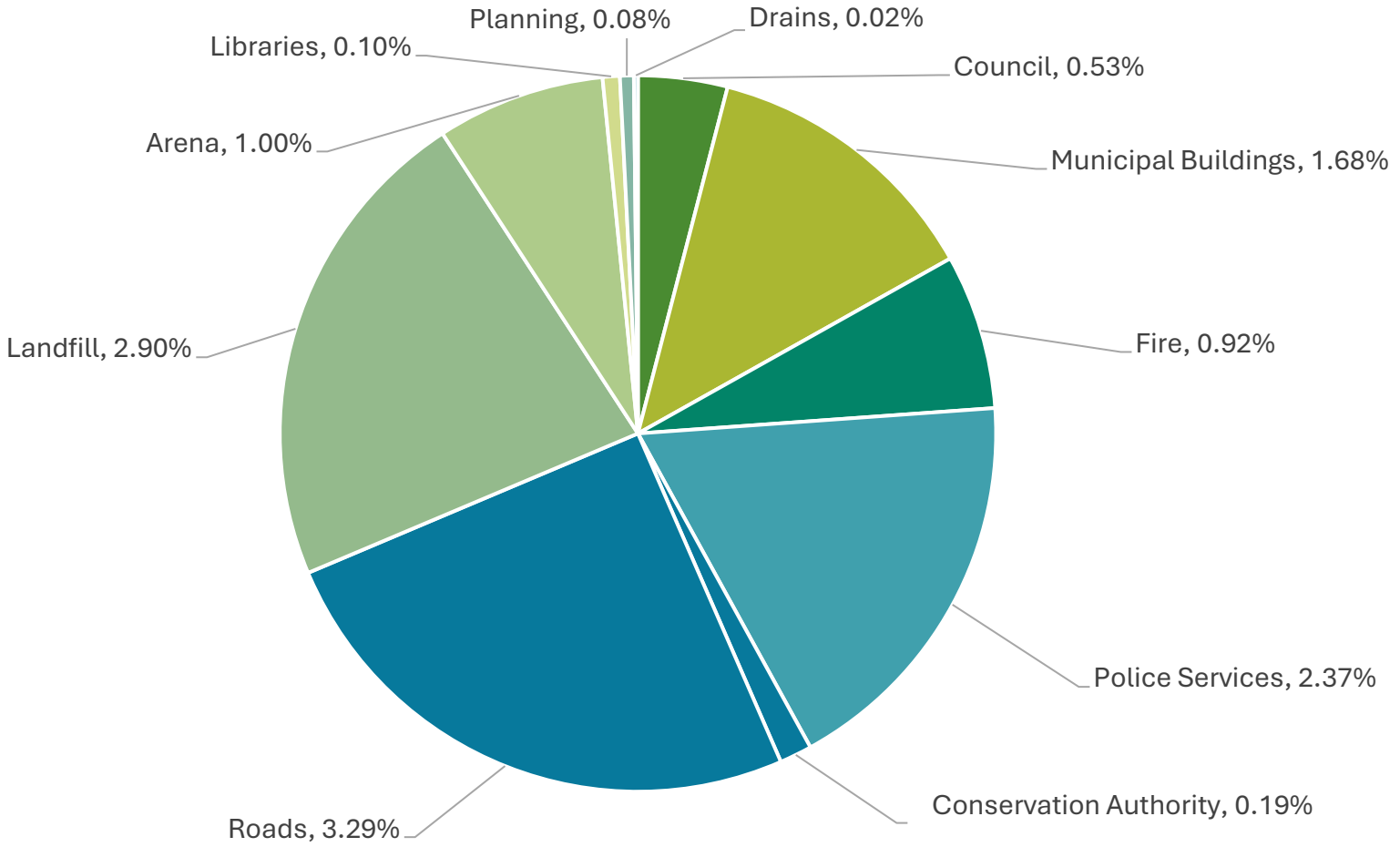
MUNICIPALITY OF West Elgin 2026 Draft Budget

	2026 Budget
Preliminary Capital	\$ 7,289,006
Operating Expenditures	\$ 11,275,554
Revenues (excluding taxation)	\$ 9,656,302
Transfer to Reserves (excluding interest allocations)	\$ 1,655,409
Transfer from Reserves	\$ 5,841,014
Levy Requirement	\$ 4,722,652



Levy Increase	Municipal Tax Rate Increase
7.09%	6.56%
\$312,519	

Levy Increase by Department



Effect on Taxpayers

	2026	2025	Increase %	Annual Increase \$	Monthly Increase \$
Municipality Taxation- residential \$200,000 CVA	\$ 1,495.48	\$ 1,403.42	6.56%	\$ 92.06	\$ 7.67
County Taxation- residential \$200,000 CVA	\$ 1,405.33	\$ 1,389.07	1.17%	\$ 16.26	\$ 1.35
Education Levy	\$ 306.00	\$ 306.00	0.0%	\$ 0.00	\$ 0.00
Total Increase	\$ 3,206.81	\$ 3,098.49	3.50%	\$ 108.32	\$ 9.02



REVENUE AT A GLANCE

Municipality of West Elgin

Rate Increase	6.56%
Levy Increase	7.09%

Revenues

Taxation

Local Improvements

PIL

Miscellaneous Revenue

Grants:

GRANT - OMPF

GRANT - OCIF

GRANT - Canada Day

GRANT - SUMMER STUDENT

2026 Budget

-\$	4,722,651.89
-	46,263.21
-	119,000.00

-	163,522.00
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-	2,223,900.00
-	238,015.00
-	8,000.00
-	6,160.00

2025 Estimates

-	4,409,538.03
-	46,263.21
-	100,473.01

-	149,038.39
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-	2,062,100.00
-	264,461.00
-	8,000.00
-	4,816.00

2025 Budget

-\$	4,410,133.31
-	48,681.89
-	98,000.00

-	137,076.00
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-	2,062,100.00
-	264,461.00
-	8,000.00
-	2,300.00



Municipality of West Elgin

Rate Increase	6.56%
Levy Increase	7.09%

Departmental Summaries

	2026 Budget	2025 Estimates	2025 Budget	Variance	% Change	Impact on Levy
Council	\$ 157,615.76	128,945.28	\$ 134,353.24	\$ 23,263	17%	0.53%
Administration	1,485,713.62	1,537,954.72	1,496,397.92	-\$ 10,684	-1%	-0.24%
Municipal Buildings	172,636.00	100,035.70	98,584.36	\$ 74,052	75%	1.68%
Fire	801,148.14	949,103.45	760,788.58	\$ 40,360	5%	0.92%
Police Services	1,080,995.00	954,144.30	976,392.00	\$ 104,603	11%	2.37%
Conservation Authority	81,948.00	73,496.00	73,496.00	\$ 8,452	11%	0.19%
Building Inspection	-	-	-	\$ -	0%	0.00%
Emergency Measures	5,000.00	-	5,000.00	\$ -	0%	0.00%
By-Law Enforcement	27,200.00	25,585.22	27,200.00	\$ -	0%	0.00%
Animal Control	11,400.00	7,401.28	11,400.00	\$ -	0%	0.00%
Roads	1,842,319.82	1,790,423.85	1,697,123.48	\$ 145,196	9%	3.29%
Four Counties Transit	10,358.00	9,831.74	10,880.00	-\$ 522	-5%	-0.01%
Street Lights	44,500.00	33,574.53	45,000.00	-\$ 500	-1%	-0.01%
Sidewalks	61,500.00	62,047.11	61,500.00	\$ -	0%	0.00%
Sewage - Rodney	- 0.00	-	-	-\$ 0	0%	0.00%
Sewage - West Lorne	- 0.00	-	-	-\$ 0	0%	0.00%
Water	0.00	0.00	-	\$ 0	0%	0.00%
Landfill	706,358.94	582,756.58	578,458.61	\$ 127,900	22%	2.90%
Cemeteries	1,000.00	662.08	1,000.00	\$ -	0%	0.00%
Arena	143,104.48	109,372.67	99,204.00	\$ 43,900	44%	1.00%
Parks & Recreation	743,083.26	642,725.00	779,040.03	-\$ 35,957	-5%	-0.82%
Port Glasgow Trailer Park	0.00	0.00	-	\$ 0	0%	0.00%
Libraries	- 0.00	-	4,466.63	\$ 4,467	-100%	0.10%
Planning	53,000.00	19,068.25	49,404.49	\$ 3,596	7%	0.08%
Economic Development	30,000.00	60,000.00	60,000.00	-\$ 30,000	-50%	-0.68%
Drains	22,367.87	20,553.55	21,314.23	\$ 1,054	5%	0.02%
Debentures	46,263.21	75,410.88	48,681.89	-\$ 2,419	-5%	-0.05%

Bridging the Gap: Capital Projects and Their Funding Sources

Department	Project Name	Amount	Sources of Revenue		
			Reserves	Grant	General Taxation
Fire	Tanker	491,000	491,000		
Fire	SCBA 2 Paks, 4 Cylinders	25,000			25,000
Fire	Hose Replacement	16,000	16,000		
Roads	Tractor Upgrade	15,000	15,000		
Roads	TRUCK 17	450,000	450,000		
Roads	PICKUP 4	60,000	60,000		
Roads	PICKUP 15	60,000	60,000		
Roads	DRAIN REPLACEMENT CSP#2	50,000			50,000
Roads	Walker Street Reconstruction - engineering, storm drains, waterline and sewer upgrade & paving	265,000	265,000		
Roads	West Lorne Storm Water Management- consulting, engineering & consulting	250,000	250,000		
Roads	Culvert replacement	300,000	300,000		
Sidewalks	SIDEWALKS - West Lorne	225,000	175,000		50,000
Sewer-Rodney	Rodney Sewage Upgrades	2,648,356	964,173	1,684,183	
Sewer- West Lorne	Collection System Flushing	120,750	120,750		
Water	AMR SOFTWARE & HARDWARE	200,000	200,000		
Water	Truck Replacement	60,000	60,000		
Water	Chestnut Water Main (Graham to Ridge)	125,000	125,000		
Arena	Arena Renovations-engineering fees	6,400	6,400		
Arena	Boards Repairs	261,500	261,500		
Parks & Recreation	Playground Equipment	400,000	400,000		
Parks & Recreation	PICKUP 2	40,000	40,000		
Port Glasgow Trailer Park	New Washroom	750,000	750,000		
Libraries	Building Renovations- West Lorne Library	470,000	370,000	100,000	
2026 Total Capital		7,289,006	5,379,823	1,784,183	125,000

2026 Transfers to Reserves

Reserve Account	Description	2026 Budget
01-6100-7900	OCIF Funding	\$ 238,015.00
01-7011-7900	Municipal Building Reserve Transfer	\$ 75,000.00
01-7070-7900	Fire Communication Equipment	\$ 30,000.00
01-7070-7900	Fire Truck	\$ 75,000.00
01-7120-7900	Building Inspection Surplus	\$ 70,835.00
01-7200-7900	Roads Equipment and Vehicle Replacement Transfer	\$ 150,000.00
01-7200-7900	Federal Gas Tax Allocation	\$ 165,716.00
01-7280-7900	Future replacement of the Transit Bus	\$ 10,000.00
01-7300-7900	Rodney Sewer Surplus	\$ 16,426.38
01-7301-7900	WL Sewer Surplus	\$ 181,629.53
01-7310-7900	Water Surplus	\$ 134,480.28
01-7350-7900	Landfill closing costs	\$ 50,000.00
01-7600-7900	Arena Boards	\$ 50,000.00
01-7610-7900	Marina Bridge Replacement	\$ 50,000.00
01-7611-7900	Multi-Use Pads	\$ 50,000.00
01-7612-7900	Recreation Center Ceiling Replacement	\$ 25,000.00
01-7613-7900	Pool Liner Replacement	\$ 50,000.00
01-7614-7900	Parks & Rec Donations	\$ 120,000.00
01-7614-7900	Parks & Rec Vehicle Reserve	\$ 20,000.00
01-7620-7900	Port Glasgow Trailer Park Surplus	\$ 88,686.44
01-7650-7900	Rodney Library Surplus	\$ 4,620.08
		\$ 1,655,408.71

2026 Interest Reserve Allocations

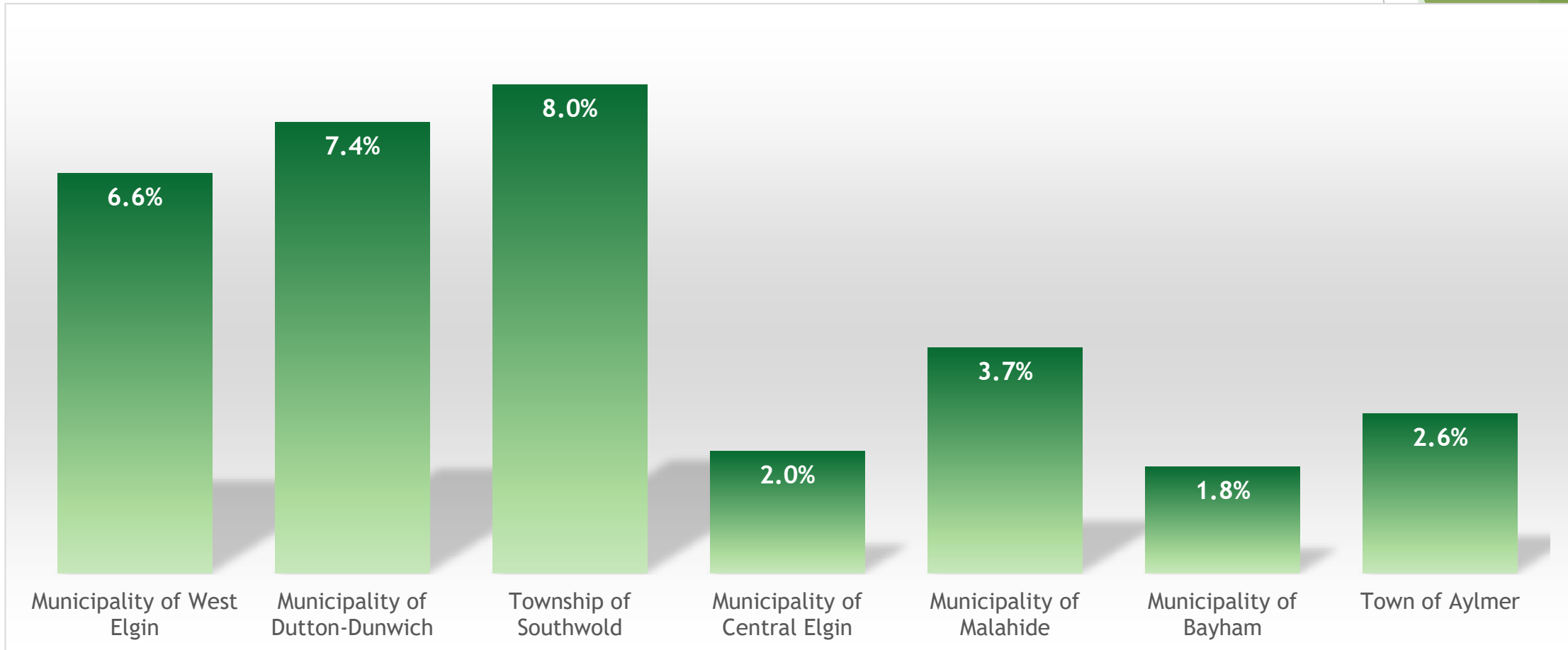
Reserve Account	Description	Interest Allocated
01-3000-3100	OCIF Funding	\$ 20,949.51
01-3000-3101	RES - FEDERAL GAS TAX	\$ 5,121.01
01-3000-3102	RES - PROVINCIAL GAS TAX	\$ 1,080.22
01-3000-3201	DISC RESERVES - RODNEY SEWAGE	\$ 6,987.26
01-3000-3202	DISC RESERVES - WEST LORNE SEWAGE	\$ 18,446.86
01-3000-3203	DISC RESERVES - WEST ELGIN WATER DEPT	\$ 47,979.22
2026 Projected Interest Allocated to Reserves		\$ 100,564.08
Interest projected to be included in Miscellaneous Revenue 01-6100-6110		\$ 250,000.00
Total 2026 Budgeted Interest Revenue		\$ 350,564.08



Municipality of West Elgin - Reserve Schedule (Estimates)

Account Number	Description	2025 Balance	Transfer In	Transfer Out	2026 Balance
01-3000-3001	RES-WORKING CAPITAL	760,227.53			760,227.53
01-3000-3002	RES-CONTINGENCIES	456,470.28			456,470.28
01-3000-3003	RES-ROADS	1,235,941.41	150,000.00	(585,000.00)	800,941.41
01-3000-3004	RES-FIRE TRUCK	573,210.65	75,000.00	(507,000.00)	141,210.65
01-3000-3005	RES-RECREATION	166,400.00	70,000.00		236,400.00
01-3000-3006	RES-PARKLAND	88,761.82			88,761.82
01-3000-3007	RES-WASTE MANAGEMENT	740,763.00	50,000.00		790,763.00
01-3000-3008	RES-WATER CONSTRUCTION	50,000.00			50,000.00
01-3000-3010	Reserves - Developments	61,446.17			61,446.17
01-3000-3011	RES - MARINA/WASHROOMS	50,000.00			50,000.00
01-3000-3012	RES - WL COMM IMPROVEMENT	25,748.24			25,748.24
01-3000-3013	RES - GEN WATER CONSTRUCTIO	96,701.52			96,701.52
01-3000-3014	RES - TAXRATE STABILIZATION	2,921,631.41	50,000.00	(228,353.00)	2,743,278.41
01-3000-3016	RES-BUILDING/SEWAGE REVEN	29,894.00			29,894.00
01-3000-3017	RES-TRAILER PARK	1,133,375.69	88,686.44	(750,000.00)	472,062.13
01-3000-3018	RES-WL HERITAGE H. & HUB	206,766.00			206,766.00
01-3000-3019	RES-CN-RODNEY PARK LAND	100,000.00			100,000.00
01-3000-3020	RES-FIRE COMMUNICATIONS	90,000.00	30,000.00		120,000.00
01-3000-3021	RES-POLICING	179,766.15		(30,000.00)	149,766.15
01-3000-3022	RES-DOWNTOWN IMPROVEMENT	250,000.00			250,000.00
01-3000-3023	RES-INSURANCE	-			-
01-3000-3024	RES-MUNICIPAL BUILDINGS	374,390.96	75,000.00	(370,000.00)	79,390.96
01-3000-3025	RES-MARINA PIER EXTENSION	396,509.02			396,509.02
01-3000-3026	Reserves - Marina Bridge	170,000.00	50,000.00		220,000.00
01-3000-3027	RES - Election	31,457.36	-	(30,000.00)	1,457.36
01-3000-3028	Reserves - Planning - Official Plan	-	-	-	-
01-3000-3029	2021-2024 Capital Carried Forward	415,000.00	25,000.00	(230,000.00)	210,000.00
01-3000-3030	Reserve - Economic Development	60,000.00		(60,000.00)	-
01-3000-3031	County Roads Reserves	239,745.64		(3,968.00)	235,777.64
01-3000-3032	County Roads Reserves	50,000.00			50,000.00
01-3000-3034	Reserves - West Lorne Complex	15,957.79		(4,209.00)	11,748.79
01-3000-3035	Reserves - Rodney Library	55,373.91	4,620.08		59,993.99
01-3000-3036	Reserves - Animal Control	9,583.49			9,583.49
01-3000-3037	Reserves - Building Inspection	191,383.40	70,835.00		262,218.40
01-3000-3040	Arena Facility Upgrades	400,000.00		(6,400.00)	393,600.00
01-3000-3042	Dehumidification System	128,147.00		(128,147.00)	-
01-3000-3043	Rodney Pool Reserves	175,000.00	50,000.00		225,000.00
01-3000-3044	Old Town Hall Reserves	20,000.00			20,000.00
01-3000-3045	Playground Equipment	288,907.90	120,000.00	(400,000.00)	8,907.90
01-3000-3100	OCIF Funding	724,135.18	258,964.51	(983,099.69)	-
01-3000-3101	RES - FEDERAL GAS TAX	546,750.12	170,836.65	(500,000.00)	217,586.77
01-3000-3102	RES - PROVINCIAL GAS TAX	40,796.29	11,080.22		51,876.51
01-3000-3201	DISC RESERVES - RODNEY SEWAGE	519,088.02	23,413.64	(519,088.02)	23,413.64
01-3000-3202	DISC RESERVES - WEST LORNE SEWAGE	717,328.04	200,076.39	(120,750.00)	796,654.43
01-3000-3203	DISC RESERVES - WEST ELGIN WATER DEPT	1,970,018.16	182,459.50	(385,000.00)	1,767,477.66
		\$ 16,756,676.15	\$ 1,755,972.43	\$ (5,841,014.71)	\$ 12,671,633.87

2026 Tax Increases for Municipalities in Elgin County



2026 Levy Increases for Municipalities in Elgin County

