



MUNICIPALITY OF
West Elgin

2026 Operating & Capital Budget Overview

2026 Budget Objectives

Main core services

Support community growth

Improve infrastructure

Ensure financial sustainability

2026 Budget Overview

- ▶ The Municipal Act, 2001, sec. 290(1) requires municipalities to prepare and adopt budget including estimates of all sums required during the year for the purposes of the municipality. Municipalities must adopt a balanced budget.
- ▶ The operating budget provides the necessary resources to deliver programs and services to meet the needs of our growing community and accommodate for inflationary pressures.
- ▶ Please note that all reserve fund balances are estimates and subject to change with final year end adjustments.

2026 Budget Summary

- ▶ 2026 Draft Budget proposes to raise **\$4,722,651.89** in total property taxes, resulting in an annual increase of **\$108.32** per year (or \$9.03 per/month) for a residential home valued at \$200,000.
- ▶ This additional \$312,519 raised compared to 2025 results in a 7.09% levy increase; Council can choose to accept this proposal and vote to approve Capital and Operating Budget as presented, resulting in an increase in the Municipal portion of the property tax rate of 6.56%.
- ▶ For 2026, a 1% property tax increase represents approximately **\$44,101**.
- ▶ Reduction considerations to be discussed

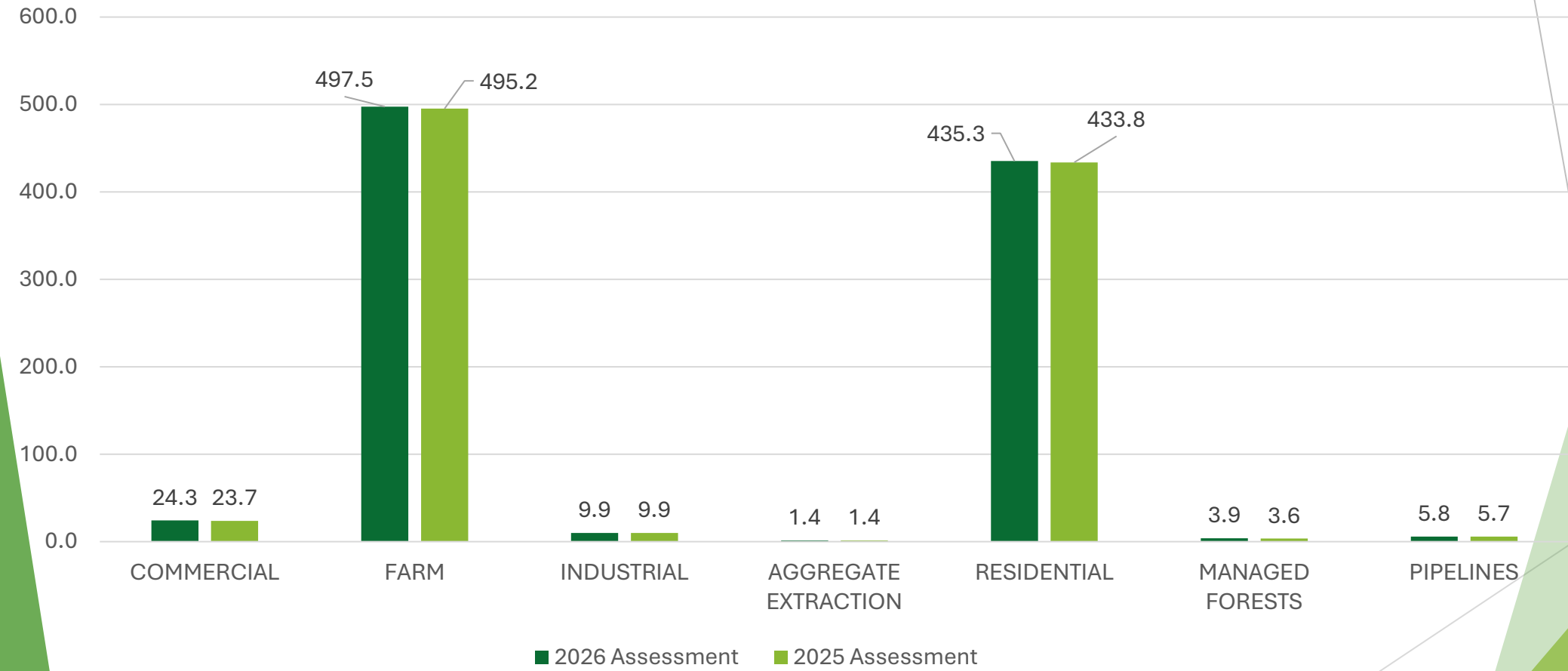


Assessment Comparison

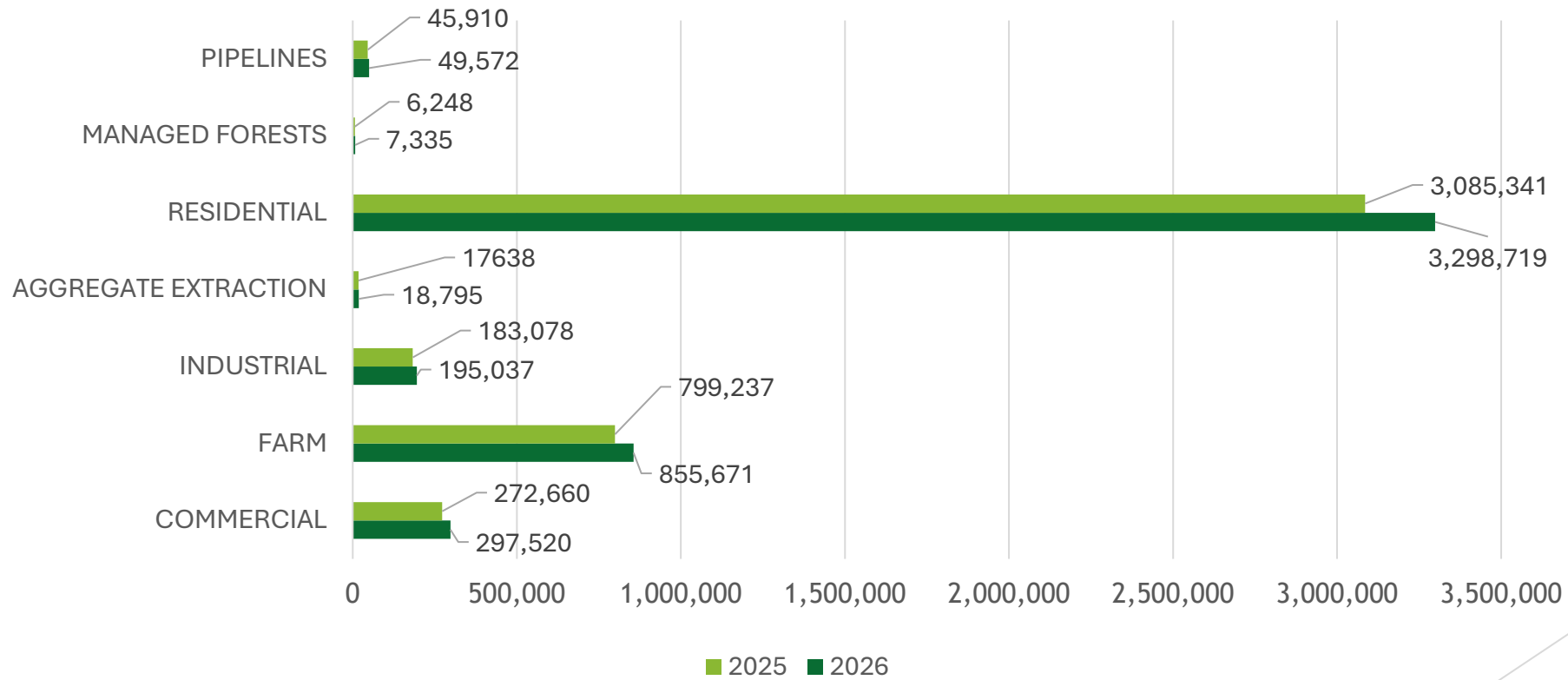
	2026	2025	Change in Assessment (\$)	Change in Assessment (%)
Total Assessment	\$ 978,132,706	\$ 973,338,206	\$ 4,794,500	0.49%
Weighted Assessment	\$ 631,589,565	\$ 628,483,084	\$ 3,106,481	0.49%

- ▶ The 0.49% growth in assessment accounts for \$20,387 in additional property taxes raised

Assessment Comparison



Tax Revenue



Residential Tax Billing Comparison

2025 Billing

Increase Levy of 5.13%

Average Assessment

\$ 200,000

2025 Municipal Rate	0.00701710	\$ 1,403.42
2025 County Rate	0.00694535	\$ 1,389.07
2025 Education Rate	0.00153000	\$ 306.00

Total Tax Bill

\$ 3,098.49

2026 Billing

Increase Levy of 7.08%

Average Assessment

\$ 200,000

2026 Municipal Rate	0.00747741	\$ 1,495.48
2026 County Rate	0.00702665	\$ 1,405.33
2026 Education Rate	0.00153000	\$ 306.00

Total Tax Bill

\$ 3,206.81

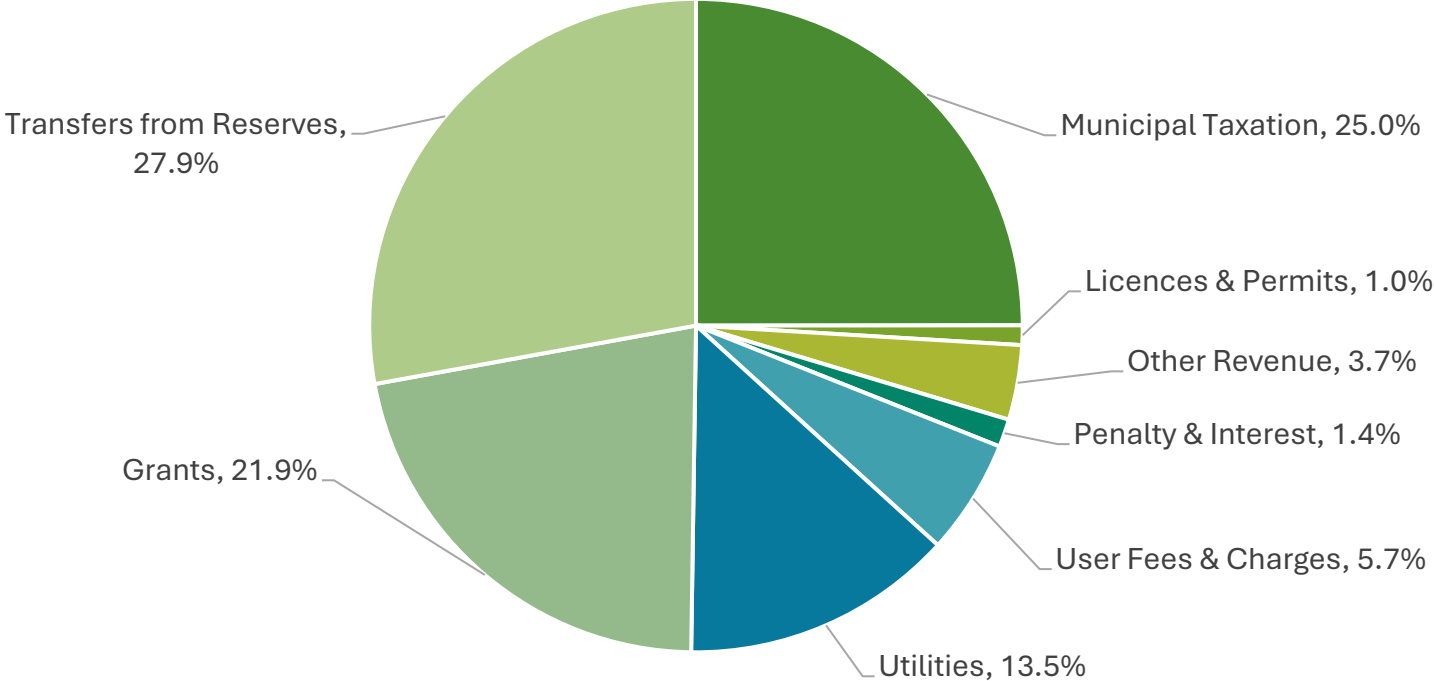
Overall Annual Increase **\$ 108.32**

Overall Monthly Increase **\$ 9.03**

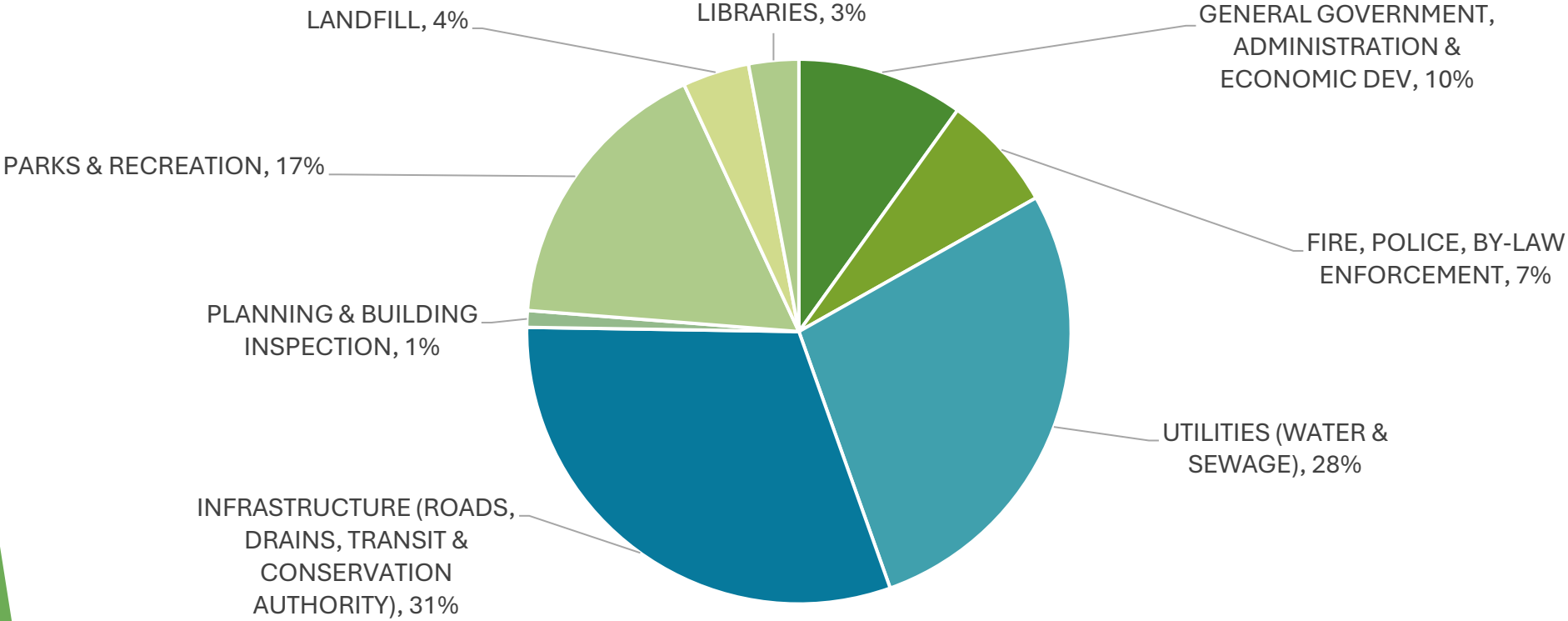
Municipal Annual Increase **\$ 92.06**

Municipal Monthly Increase **\$ 7.67**

REVENUES - \$19.6M



EXPENSES - \$19.6M





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

2026 Budget Impacts by Department

COUNCIL

- ▶ An increase of \$23,268 (Year-Over-Year)
- ▶ \$30,000 – Transfer from Reserves with a \$10,000 additional spend – Election Costs
- ▶ Increased number of conferences
- ▶ \$7,500 for IT equipment (new council)
- ▶ Inflationary increases

2026 Budget Impacts by Department- Administration

ADMINISTRATION

WAGES & BENEFITS

- ▶ A decrease of \$25,687 (Year-Over-Year) consists of the following adjustments:
 - ▶ A 2% cost of living increase
 - ▶ A 4% step increase to recognize their experience and progression.
 - ▶ Additional \$10,000 for staff recruitment
 - ▶ Above items offset by salary continuance accrued in 2025

ERGONOMIC ASSESSMENT & EQUIPMENT PURCHASE – \$15,000.

- ▶ Growing concerns about employee discomfort in the workplace.
- ▶ Potential for health-related issues due to prolonged sitting and poor workstation setup.
- ▶ Desire to improve overall employee well-being and performance.
- ▶ An additional \$15,000 from reserve transfer that was set aside in 2025.

2026 Budget Impacts by Department- Administration

ASSET MANAGEMENT

- ▶ A decrease of \$11,640 (Year-Over-Year) consists of the following adjustments:
 - ▶ Consulting services to meet O. Reg. 588/17 Proposed Levels of Service Requirements- considerable work in 2025
- ▶ Other costs include:
 - ▶ GIS Shared Services position
 - ▶ GIS Student position

SOFTWARE LICENSE

- ▶ Overall increase of \$10,000 to support the current staffing compliment
- ▶ The remainder is from standard annual adjustments.
- ▶ The 2026 budget covers approximately 15 different software licenses essential for operations

2026 Operating Budget Impacts by Department

FIRE

- ▶ Over the last 4 years, we have set aside approximately \$120,000 for communication equipment upgrades- including \$30,000 in 2026
- ▶ \$75,000 apparatus reserve transfer for future purchases
- ▶ Hose Replacements: Fully covered by transfers from reserves.
- ▶ Tanker: \$491,000 total cost to be fully covered by transfers from reserves
- ▶ Transitioning operational cost of fire services to be fully supported by the levy. In 2025, \$100,000 of fire budget was funded by reserves.

2026 Budget Impacts by Department

POLICE SERVICES

- ▶ An increase of \$104,603
 - ▶ In line with capped 11% billing increase by OPP

ROADS

- ▶ Overall increase of \$145,196
 - ▶ Wage cost of living increases- \$69,068
 - ▶ Municipal Drain Assessment- \$100,000

2026 Budget Impacts by Department

LANDFILL

- ▶ An increase of \$127,900 (Year-Over-Year) consists of the following adjustments:
 - ▶ As the landfill nears the end of its operational life, the need for additional capacity demands more frequent monitoring, compaction, and cover material application, resulting in \$20,000 additional ground maintenance.
 - ▶ Environmental compliance requirements are also increasing, necessitating more environmental assessments, testing, and reporting. \$50,000 has been budgeted to be transferred to reserve to account for the large future closing costs.
 - ▶ \$58,500 increased cost for garbage collection due to inflation and increased fuel prices. This budget aligns with proposals for new contract, aimed at minimizing cost.

2026 Budget Impacts by Department

PARKS & RECREATION

- ▶ \$31,000 budgeted fencing costs for baseball diamond
- ▶ \$1,300 portable washrooms for Rodney Park
- ▶ \$50,000 reserve transfer to fund future multi-use pads. With 2025 contribution, we have \$100,000 available to fund this future project
- ▶ \$40,000 increase for Master Plans of Rodney Park and Miller Park
- ▶ Arena: \$30,000 additional budgeted equipment maintenance, \$20,000 of which allocated for Zamboni maintenance

Port Glasgow Trailer Park Budget Summary

- ▶ An 11% increase has been applied to seasonal trailer park revenues, in line with the Council-approved three-year seasonal rate increases.
- ▶ Operating expenses are approximately 61% higher than the previous year's budget mainly due to wages increases and increased ground maintenance needs.
- ▶ Capital projects: New washroom fully funded by reserves (\$750,000)

	2026 Budget	*Unaudited 2025 Actuals	2024 Actuals
Revenues	\$462,845	\$424,677	\$408,598
Operating Expenses	\$374,158	\$231,745	\$234,429
Capital Expenses	\$750,000	\$0	\$0
Transfer to Reserve	\$88,687	\$192,932	\$174,169
Transfer from Reserve	\$750,000	\$0	\$0
Net Surplus (Deficit)	\$0	\$0	\$0

2026 Budget Impacts by Department

ECONOMIC DEVELOPMENT

- ▶ \$30,000 for economic development projects and services.
- ▶ Additional \$60,000 funded through reserves for 2025 carry over projects (marketing and branding)
- ▶ Support initiatives to attract new investment, grow local businesses, and strengthen our economic base.

Bridging the Gap: Capital Projects and Their Funding Sources

Department	Project Name	Amount	Sources of Revenue		
			Reserves	Grant	General Taxation
Fire	Tanker	\$ 491,000.00	\$ 491,000.00		
Fire	SCBA 2 Paks, 4 Cylinders	\$ 25,000.00			\$ 25,000.00
Fire	Hose Replacement	\$ 16,000.00	\$ 16,000.00		
Roads	Tractor Upgrade	\$ 15,000.00	\$ 15,000.00		
Roads	TRUCK 17	\$ 450,000.00	\$ 450,000.00		
Roads	PICKUP 4	\$ 60,000.00	\$ 60,000.00		
Roads	PICKUP 15	\$ 60,000.00	\$ 60,000.00		
Roads	DRAIN REPLACEMENT CSP#2	\$ 50,000.00			\$ 50,000.00
Roads	Walker Street Reconstruction - engineering, storm drains, waterline and sewer upgrade & paving	\$ 265,000.00	\$ 265,000.00		
Roads	West Lorne Storm Water Management- consulting, engineering & consulting	\$ 250,000.00	\$ 250,000.00		
Roads	Culvert replacement	\$ 300,000.00	\$ 300,000.00		
Sidewalks	SIDEWALKS - West Lorne	\$ 225,000.00	\$ 175,000.00		\$ 50,000.00
Sewer-Rodney	Rodney Sewage Upgrades	\$ 2,648,356.00	\$ 964,173.00	\$ 1,684,183.00	
Sewer- West Lorne	Sanitary Manhole Repair	\$ 30,000.00	\$ 30,000.00		
Sewer- West Lorne	Scum Pump Rebuild	\$ 15,000.00	\$ 15,000.00		
Sewer- West Lorne	HVAC System Upgrade	\$ 22,000.00	\$ 22,000.00		
Sewer- West Lorne	Pump Station Rebuild	\$ 15,000.00	\$ 15,000.00		
Sewer- West Lorne	Addition of tie in from filter by-pass to lagoon	\$ 45,000.00	\$ 45,000.00		
Water	AMR SOFTWARE & HARDWARE	\$ 200,000.00	\$ 200,000.00		
Water	Truck Replacement	\$ 60,000.00	\$ 60,000.00		
Water	Chestnut Water Main (Graham to Ridge)	\$ 125,000.00	\$ 125,000.00		
Arena	Arena Renovations-engineering fees	\$ 6,400.00	\$ 6,400.00		
Arena	Boards Repairs	\$ 261,500.00	\$ 261,500.00		
Parks & Recreation	Playground Equipment	\$ 400,000.00	\$ 400,000.00		
Parks & Recreation	PICKUP 2	\$ 40,000.00	\$ 40,000.00		
Port Glasgow Trailer Park	New Washroom	\$ 750,000.00	\$ 750,000.00		
Libraries	Building Renovations- West Lorne Library	\$ 470,000.00	\$ 370,000.00	\$ 100,000.00	
2026 Total Capital		\$ 7,295,256.00	\$ 5,386,073.00	\$ 1,784,183.00	\$ 125,000.00

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	\$ 60,701.38
01-7301-7900	WL Sewer Surplus	\$ 96,029.53
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
01-7650-7900	Rodney Library Surplus	\$ 4,620.08
		\$ 1,390,916.99

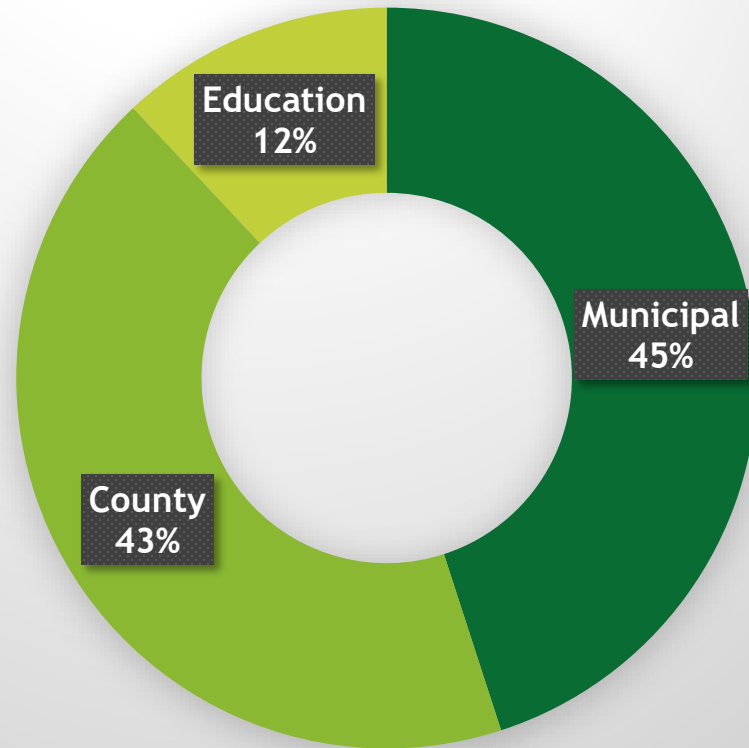
2026 Interest Reserve Allocations

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

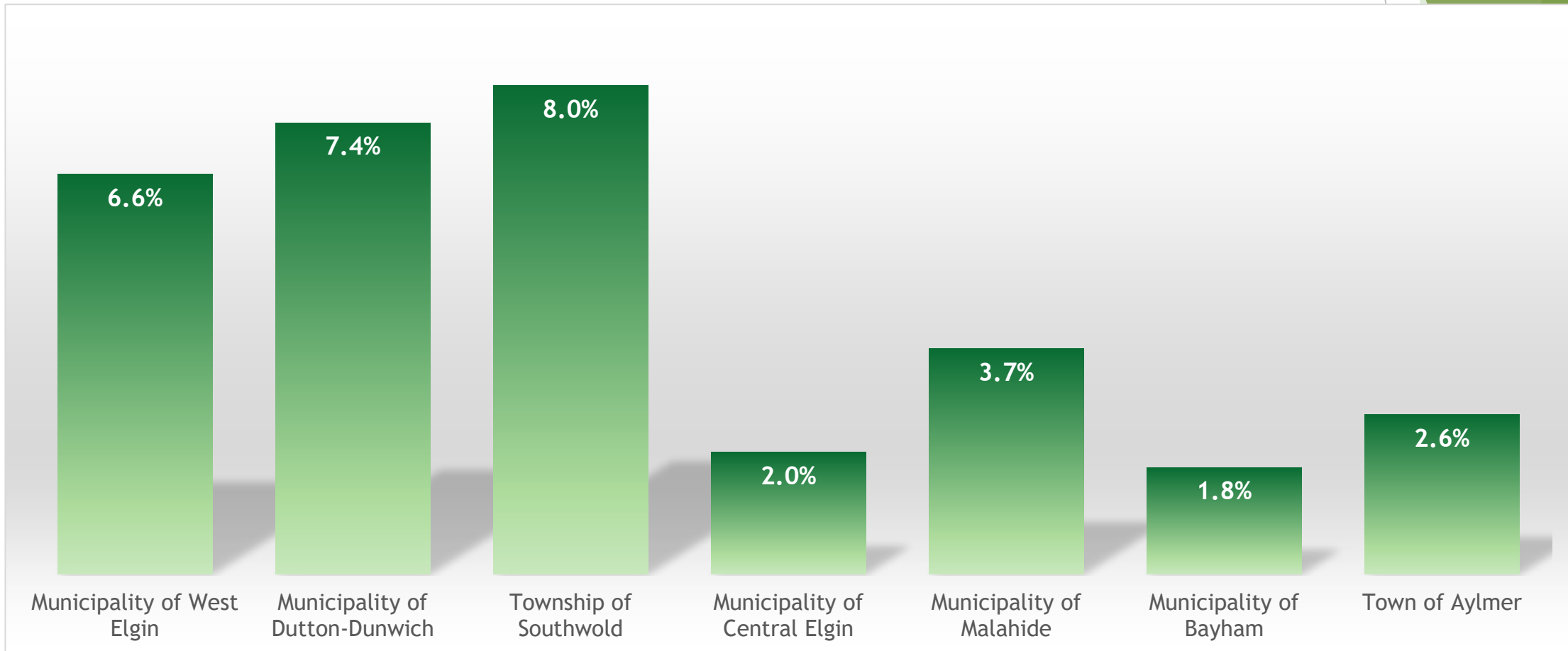


Account Number	Description	2025 Beg Balance	Transfer In	Transfer Out	2025 Balance	Transfer In	Transfer Out	2026 Balance
01-3000-3001	RES-WORKING CAPITAL	760,227.53			760,227.53			760,227.53
01-3000-3002	RES-CONTINGENCIES	456,470.28			456,470.28			456,470.28
01-3000-3003	RES-ROADS	1,462,388.17	344,080.97	(570,527.73)	1,235,941.41	150,000.00	(585,000.00)	800,941.41
01-3000-3004	RES-FIRE TRUCK	585,748.62	200,000.00	(212,537.97)	573,210.65	75,000.00	(507,000.00)	141,210.65
01-3000-3005	RES-RECREATION	116,400.00	50,000.00		166,400.00	70,000.00		236,400.00
01-3000-3006	RES-PARKLAND	88,761.82			88,761.82			88,761.82
01-3000-3007	RES-WASTE MANAGEMENT	740,763.00			740,763.00	50,000.00		790,763.00
01-3000-3008	RES-WATER CONSTRUCTION	50,000.00			50,000.00			50,000.00
01-3000-3010	Reserves - Developments	61,446.17			61,446.17			61,446.17
01-3000-3011	RES - MARINA/WASHROOMS	50,000.00			50,000.00			50,000.00
01-3000-3012	RES - WL COMM IMPROVEMENT	25,748.24			25,748.24			25,748.24
01-3000-3013	RES - GEN WATER CONSTRUCTIO	96,701.52			96,701.52			96,701.52
01-3000-3014	RES - TAXRATE STABILIZATION	2,936,076.40	15,000.00	(29,444.99)	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			29,894.00
01-3000-3017	RES-TRAILER PARK	940,693.95	192,681.74		1,133,375.69		(661,313.56)	472,062.13
01-3000-3018	RES-WL HERITAGE H. & HUB	206,766.00			206,766.00			206,766.00
01-3000-3019	RES-CN-RODNEY PARK LAND	100,000.00			100,000.00			100,000.00
01-3000-3020	RES-FIRE COMMUNICATIONS	60,000.00	30,000.00		90,000.00	30,000.00		120,000.00
01-3000-3021	RES-POLICING	209,766.15		(30,000.00)	179,766.15		(30,000.00)	149,766.15
01-3000-3022	RES-DOWNTOWN IMPROVEMENT	250,000.00			250,000.00			250,000.00
01-3000-3023	RES-INSURANCE	-			-			-
01-3000-3024	RES-MUNICIPAL BUILDINGS	423,301.99		(48,911.03)	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			396,509.02
01-3000-3026	Reserves - Marina Bridge	120,000.00	50,000.00		170,000.00	50,000.00		220,000.00
01-3000-3027	RES - Election	21,457.36	10,000.00	-	31,457.36	-	(30,000.00)	1,457.36
01-3000-3028	Reserves - Planning - Official Plan	-			-	-		-
01-3000-3029	2021-2024 Capital Carried Forward	540,000.00	50,000.00	(175,000.00)	415,000.00	25,000.00	(230,000.00)	210,000.00
01-3000-3030	Reserve - Economic Development	-	60,000.00		60,000.00		(60,000.00)	-
01-3000-3031	County Roads Reserves	247,250.58		(7,504.94)	239,745.64		(3,968.00)	235,777.64
01-3000-3032	County Roads Reserves	50,000.00			50,000.00			50,000.00
01-3000-3034	Reserves - West Lorne Complex	13,426.87	2,530.92		15,957.79		(4,209.00)	11,748.79
01-3000-3035	Reserves - Rodney Library	45,253.48	10,120.43		55,373.91	4,620.08		59,993.99
01-3000-3036	Reserves - Animal Control	9,583.49			9,583.49			9,583.49
01-3000-3037	Reserves - Building Inspection	115,893.64	75,489.76		191,383.40	70,835.00		262,218.40
01-3000-3040	Arena Facility Upgrades	400,000.00			400,000.00		(6,400.00)	393,600.00
01-3000-3042	Dehumidification System	190,000.00	50,000.00	(111,853.00)	128,147.00		(128,147.00)	-
01-3000-3043	Rodney Pool Reserves	25,000.00	150,000.00		175,000.00	50,000.00		225,000.00
01-3000-3044	Old Town Hall Reserves	20,000.00			20,000.00			20,000.00
01-3000-3045	Playground Equipment	26,236.25	262,671.65		288,907.90	120,000.00	(400,000.00)	8,907.90
01-3000-3100	OCIF Funding	1,149,272.93	300,490.07	(725,627.82)	724,135.18	258,964.51	(983,099.69)	-
01-3000-3101	RES - FEDERAL GAS TAX	368,348.94	178,401.18		546,750.12	170,836.65	(500,000.00)	217,586.77
01-3000-3102	RES - PROVINCIAL GAS TAX	29,817.41	10,978.88		40,796.29	11,080.22		51,876.51
01-3000-3201	DISC RESERVES - RODNEY SEWAGE	406,306.14	112,781.88		519,088.02	67,688.64	(519,088.02)	67,688.64
01-3000-3202	DISC RESERVES - WEST LORNE SEWAGE	511,561.28	205,766.76		717,328.04	114,476.39		831,804.43
01-3000-3203	DISC RESERVES - WEST ELGIN WATER DEPT	1,482,282.51	487,735.65	-	1,970,018.16	47,979.22	(203,944.72)	1,814,052.66
		\$ 15,819,353.74	\$2,848,729.89	\$(1,911,407.48)	\$ 16,756,676.15	\$ 1,491,480.71	\$(5,450,522.99)	\$ 12,797,633.87

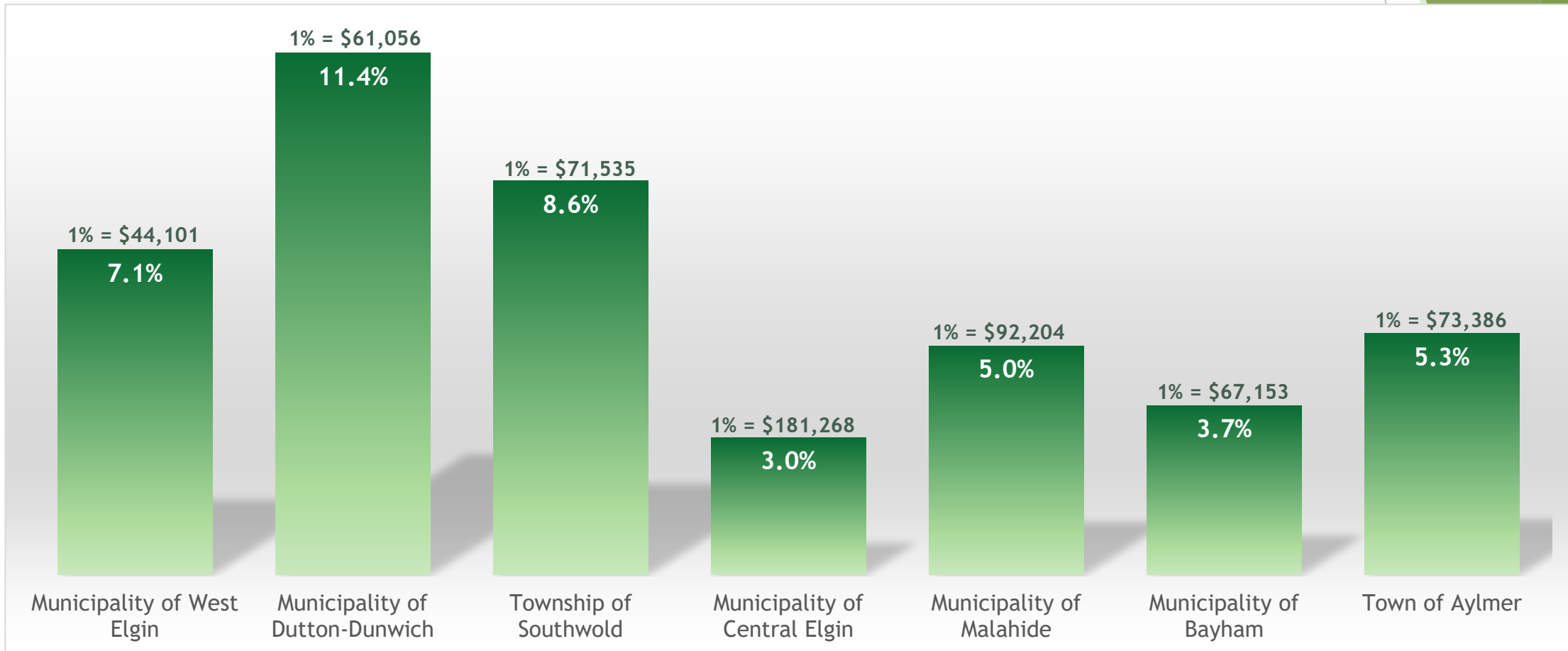
How Do Your Tax Dollars Get Spent?



2026 Tax Increases for Municipalities in Elgin County



2026 Levy Increases for Municipalities in Elgin County





Questions