



2026-2027 Draft Budget



November 3, 2025

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Message from the CAO

The art of budget development is evident when aspirations meet needs, when it addresses increasing service delivery demands, considers past decisions and factors in legislative downloads in the end demonstrating affordability and remaining within the financially realistic realm of the organization preparing the budget. The development of the draft 2026 - 2027 budget has been the most challenging the Treasurer, Directors and I have had. I believe the draft budget presented here for Council consideration demonstrates all the elements noted above.

The draft 2026-2027 budget prepared for Council's consideration takes into account the Community Strategic Action Plan, the Long-Term Financial Plan and the Asset Management Plan to the best of everyone's ability. The operating budget reflects service delivery needs and cost increases over which there is little control. The capital budget proposed is finely tuned so it remains affordable considering the future reserves and future debt repayments. Not all capital projects proposed in the Asset Management Plan and Long-Term Financial Plan made the list. Those removed from the list were re-evaluated for future consideration, whether in 2027 or beyond.

I am proud of the work done by the Directors team to bring this draft budget forward. The team has worked hard to demonstrate why their recommendations are worthy of your consideration. We look forward to working with Council to deliver a strong budget that is affordable and financially realistic while addressing the Township's needs and aspirations.

Message from the Directors Team

The Township of South Stormont, like many other communities across the province continues to face a number of challenges with growth, unprecedented inflation, an increasingly more complex and uncertain operating environment, aging infrastructure and asset management funding deficits, changing service needs and supporting an engaged workforce.

Council's 2023-2027 Strategic Plan continues to guide our priorities of financial sustainability, community engagement, well planned development, community safety and strengthening operational capacity. The draft 2026-2027 budget reflects the direction of the Strategic Plan, feedback from the community on budget priorities, modernization and addressing evolving service requirements while continuing to increase capital funding to ensure the sustainability of our existing infrastructure that supports the needs of our community.

Additionally, the new fire hall in Ingleside will be completed and become operational in early 2026. The budget reflects the capital and operating costs associated with this project. Events and activities will be planned, forming an important component of showcasing the new facility to the community.

In conclusion, the 2026-2027 budget reflects our commitment to fiscal responsibility and the ongoing enhancement of services for all residents, businesses, and visitors.

2026/2027 Budget Considerations

- Inflation, Cost of Goods/Services
- Growth
- Legislative requirements
- Risk Management
- Optimization of User Fees
- Technology Projects and Process Improvements
- Asset Management
- Prioritization of capital projects
- Cost distribution to more accurately reflect cost of services
- Salaries and Benefits
 - Per CUPE Agreement and Compensation Policy
- Amendments to budgeting to reflect anticipated situation (timing and wages)
- Succession Planning
- Service level requirements (“righting resourcing”) / enhancements
- Contributions to reserves for debt and future expenses



Speak up South Stormont – Public Engagement



Public Participation

Below are tools you can use to join the conversation around the 2026 Budget. Take a moment to participate and share your ideas and input, or simply ask questions.

Information shared through Speak Up South Stormont will be provided to Council and senior management to help guide decisions during budget deliberations.

Navigation bar with three buttons: **Pin Your Project** (blue), **Questions** (grey), and **Ideas** (grey).

Plot a Project!

Is there something you think needs funding? Where is it? What is it? Drop a marker on the map with a description of what you'd like to see funded in the budget.

Questions about the 2026 Budget?

Do you have any burning questions about the 2026 Budget, or the budget process in general? Ask them here and we will get back to you!

Share your budget ideas!

Take a moment to share your ideas for the 2026 budget process. Comments received will be shared with Council during budget deliberations to help guide decisions.

How would you rate your overall value received for your tax dollars?

Excellent	<input type="text"/>	0%
Good	<input type="text"/>	0%
Fair	<input type="text"/>	0%
Poor	<input type="text"/>	0%

Vote

Total Votes : 0

Municipal Property Assessment Corporation (MPAC)

Municipal Property Assessment Corporation (MPAC) determines:

- ✓ If properties are entitled to be exempt from taxation (example: Conservation Land Tax Incentive Program)
- ✓ Determines assessed values (a.k.a. current value assessment or CVA)
- ✓ Classifies properties.
 - Seven (7) main categories: residential, multi-residential, commercial, industrial, pipeline, farm and managed forest
 - *Note Farm must have an application submitted through Agri Corp*
- ✓ Prepare and deliver an annual assessment roll for municipalities (December)
- ✓ Defend assessment appeals

Municipalities determine the revenue requirements to pay for municipal services Property tax rate made up of three (3) components:

Lower Tier (Township), Upper Tier (County) & Province (Education)

To calculate property tax payable:

$$\text{Assessed value (\$)} \times \text{Tax Rate} = \text{Tax Owning (\$)}$$

No Comprehensive Reassessment:

The province has repeatedly postponed a full, province-wide property reassessment. Therefore, property assessment for the 2026 tax year will continue to be based on the 2016 valuation date.

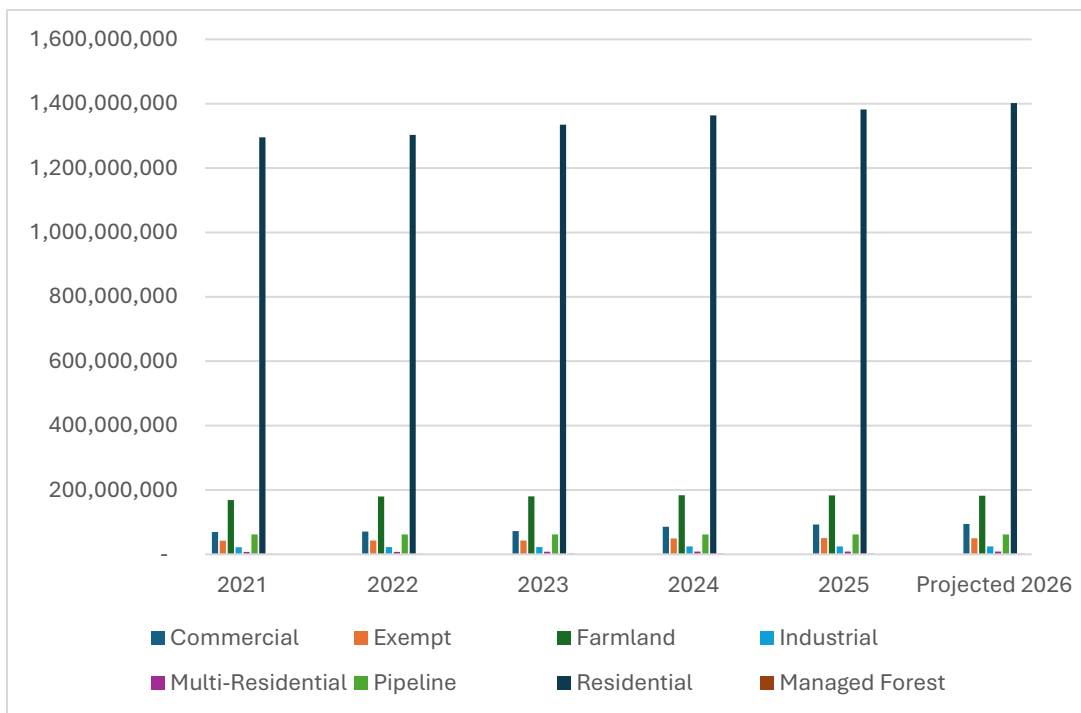
Individual Property Changes:

MPAC still performs individual property assessments for situations like new construction, renovations, or property sales. These assessments will reflect changes to your property but will still be dated at the 2016 value.

Township Property Assessment Values 2021-2026

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying all properties in Ontario. MPAC conducts property assessments to determine the value of properties for taxation purposes, which the Township uses to calculate property tax rates to fund the current year's operating and capital budget.

In the Township, residential assessment accounts for 77% of the total assessment as shown below in the graph. The Township's 2025 total assessment value (\$1,805,628,800) reflected an increase of \$26.4 M over 2024 total assessment value (\$1,779,224,400). The current projected 2026 assessment value (\$1,825,847,200) reflects an increase of \$20.2M over 2025.



Category	2021		2022		2023		2024		2025		Projected 2026	
Commercial	69,096,049	4%	70,584,249	4%	72,111,249	4%	85,693,954	5%	92,533,300	5%	94,303,500	5%
Exempt	42,610,000	3%	42,733,800	3%	42,932,800	2%	49,222,600	3%	50,260,200	3%	49,689,700	3%
Farmland	168,644,600	10%	179,793,900	11%	180,345,700	10%	183,578,200	10%	183,235,800	10%	182,349,600	10%
Industrial	22,077,400	1%	22,363,600	1%	22,819,000	1%	24,638,000	1%	24,669,400	1%	24,672,400	1%
Multi-Residential	7,548,000	0.5%	7,548,000	0.4%	7,968,000	0.5%	8,814,000	0.5%	8,835,000	0.5%	8,854,000	0.5%
Pipeline	61,644,000	4%	61,680,000	4%	61,780,000	4%	61,802,000	3%	61,838,000	3%	61,905,000	3%
Residential	1,295,804,418	78%	1,302,853,518	77%	1,335,028,018	77%	1,363,491,913	77%	1,382,179,467	77%	1,401,954,367	77%
Managed Forest	1,782,533	0.1%	1,765,033	0.1%	2,000,933	0.1%	1,983,733	0.1%	2,077,633	0.1%	2,118,633	0.1%
Total	1,669,207,000	100%	1,689,322,100	100%	1,724,985,700	100%	1,779,224,400	100%	1,805,628,800	100%	1,825,847,200	100%





























Year-Over-Year Assessment Value Growth	20,115,100	35,663,600	54,238,700	26,404,400	20,218,400
Year-Over-Year % Growth	1.21%	2.11%	3.14%	1.48%	1.12%

Services that Make a Difference

The Township of South Stormont provides a wide range of front-line programs and services to a growing and diverse community of residents and businesses.

Who does what?

A GUIDE TO GOVERNMENT SERVICES

	 Citizenship and immigration	 Criminal Law	 Employment Insurance	 Airports	 Income Tax	 Postal Service
	 Drivers' Licenses	 Schools and Post-Secondary Education	 Provincial Highways	 Hospitals and health care	 Property and Civil Rights	 Social Assistance
	 Regional Roads Network	 Libraries	 Paramedic Services	 Court Services	 Regional Economic Development	 Policing Services
	 By-law Enforcement	 Local Planning and Zoning	 Local Roads and Sidewalks	 Fire Services	 Parks and Recreation	 Animal Control

*This guide does not represent an exhaustive list of services provided by each level of government



Safe and Reliable Infrastructure



Welcoming and Vibrant Community



Diverse and Prosperous Economy



Exceptional and Accountable Government

2026 Priority Initiatives Identified in Goals

Goal 1: Safe and Reliable Infrastructure

- 4 Continue to be completed.
- 2 Initiatives Identified in Plan.



Goal 2: Welcoming and Vibrant Community

- 9 Continue to be completed.
- 2 Initiatives Identified in Plan.



Goal 3: Diverse and Prosperous Economy

- 3 Continue to be completed.
- 6 Initiatives Identified in Plan.









Goal 4: Exceptional and Accountable Government

- 8 Continue to be completed.
- 3 Initiatives Identified in Plan.



Asset Management - Overview

Why Asset Management is Critical

Benefit	Description
 Data-Driven Decisions	Supports evidence-based budgeting and planning
 Financial Sustainability	Helps manage long-term capital investment and reserve needs
 Risk Management	Identifies and mitigates risks tied to aging or failing infrastructure
 Efficient Maintenance	Prioritizes maintenance activities to extend asset life
 Public Accountability	Demonstrates transparency to council and taxpayers
 Regulatory Compliance	Meets the requirements of O. Reg. 588/17

Achievements

The Township met Ontario Regulation 588/174 key deadlines;

- 1) Strategic Asset Management Policy – July 1, 2019
- 2) Asset Management Plan for Core Assets (roads, bridges, water, wastewater, stormwater) – July 1, 2022
- 3) Asset Management Plan for All Assets - July 1, 2024
- 4) Financial Strategy for All Assets – July 1, 2025

Challenges We Face

- Aging infrastructure with high replacement costs
- Inadequate or outdated asset data
- Difficulty attracting and retaining skilled staff
- Technology gaps (e.g., lack of GIS or asset management software)
- Heavy reliance on provincial funding and conditional grants
- Limited staff and financial resources

Summary of Ongoing Obligations Post-2025

Annual progress report to council

Review of Strategic AMP Policy (at least every 5 years)

Updates to AMP content (as needed)

Continual data and process improvement (ongoing)

Reserves & Reserve Funds - Overview

Reserves

- **Internally restricted** (established by council resolution or policy)
- No dedicated bank account — tracked within the general ledger
- More **flexible** in use; council can reallocate as priorities shift

Example: Winter Control Reserve, Working Capital Reserve

Reserve Funds

- **Legally or formally restricted** — set aside for a specific purpose
- Often required by law (e.g., Development Charges Act, Planning Act)
- **Held in a separate account** — interest earned is retained by the fund
- Council must use them for their **intended purpose only**

Example: Development Charges Reserve Fund, Water Capital Reserve Fund

Reserves & Reserve Funds – Current Position (1 of 2)

Reserve/Reserve Fund Name	2026 Est. Opening	2026 Contr.	2026 Withdraw	2027 Est. Opening	2027 Contr.	2027 Withdraw	2028 Est. Opening
DEFERRED REVENUE - (FEDERAL GAS) Canada Community Building Fund (CCBF)	\$548,082	\$444,419	-\$655,000	\$337,502	\$462,196	-\$453,407	\$346,291
DEFERRED REVENUE - CASH IN LIEU OF PARKLANDS	\$201,264			\$201,264		-\$170,000	\$31,264
Total DC Reserves	\$754,453	\$400,000	-\$506,800	\$647,653	\$450,000	-\$500,000	\$597,653
WORKING FUND RESERVE - CORPORATE	\$581,376		-\$250,000	\$331,376			\$331,376
GRANTS RESERVE - CORPORATE	\$83,295			\$83,295		-\$83,295	\$0
SERVICE DELIVERY RESERVE	\$10,000			\$10,000			\$10,000
TAX RATE STABILIZATION RESERVE	\$170,477			\$170,477		-\$136,380	\$34,097
GENERAL RESERVE SURPLUS/DEFICIT	\$0			\$0			\$0
CARRY FORWARD RESERVE	\$0	\$100,000	-\$100,000	\$0			\$0
CAPITAL RESERVE - LAND - CORPORATE	\$605,291		-\$350,000	\$255,291		-\$100,000	\$155,291
ELECTION RESERVES - COUNCIL - A	\$90,000		-\$90,000	\$0	\$30,000		\$30,000
CORPORATE IT RESERVE	\$159,998	\$20,000		\$179,998	\$20,000	-\$65,000	\$134,998
CAPITAL RESERVE BUILDINGS - FACILITIES	\$502,111	\$50,000	-\$160,000	\$392,111	\$50,000	-\$283,705	\$158,406
ECONOMIC DEVELOPMENT RESERVE	\$145,000	\$25,000		\$170,000	\$25,000	-\$100,000	\$95,000
COMMUNITY RESERVES - ECONOMIC (Barlow)	\$139,507		-\$54,000	\$85,507		-\$33,500	\$52,007
GENERAL RESERVE - FIRE-ADMIN	\$68,157			\$68,157			\$68,157
FIRE VESSEL DONATION RESERVE	\$19,896			\$19,896			\$19,896
SPEC AREA RESERVE - FIRE-ADMIN	\$5,150			\$5,150			\$5,150
CAPITAL RESERVE - FIRE-ADMIN	\$100,303		-\$100,000	\$303			\$303
FIRE FACILITIES RESERVE	\$54,405	\$150,000		\$204,405	\$150,000		\$354,405

Reserves & Reserve Funds – Current Position (2 of 2)

Reserve/Reserve Fund Name	2026 Est. Opening	2026 Contr.	2026 Withdraw	2027 Est. Opening	2027 Contr.	2027 Withdraw	2028 Est. Opening
CAPITAL RESERVE EQUIPMENT - FIRE	\$16,022	\$25,000		\$41,022	\$25,000		\$66,022
GENERAL RESERVE - ANIMAL CONTROL	\$65,000			\$65,000			\$65,000
CAPITAL RESERVE INFRASTRUCTUR	-\$461,000			-\$461,000			-\$461,000
BRIDGE RESERVE	\$0			\$0			\$0
WINTER CONTROL RESERVE	\$370,000			\$370,000			\$370,000
STORM WATER RESERVE	\$55,000			\$55,000			\$55,000
CAPITAL RESERVE EQUIPMENT - FLEET	\$126,340	\$75,000	-\$70,000	\$131,340	\$75,000		\$206,340
GENERAL RESERVE - WM-SOLID WA	\$122,489			\$122,489			\$122,489
SPECIAL AREA RESERVE-TRILLIUM - W	\$140,000	\$20,000		\$160,000	\$20,000		\$180,000
CAPITAL RESERVE INFRASTRUCTUR	\$5,500			\$5,500			\$5,500
GENERAL RESERVE - CEMETERIES	\$35,000	\$5,000		\$40,000	\$5,000		\$45,000
CAPITAL RESERVE BUILDINGS - HS-SR.Support Ctr	\$36,873	\$5,000		\$41,873	\$5,000		\$46,873
GENERAL RESERVE - PARKS & RECR	\$69,166		-\$23,500	\$45,666			\$45,666
RECREATION EQUIPMENT RESERVE	\$75,000	\$15,000		\$90,000	\$15,000	-\$34,800	\$70,200
GENERAL RESERVE - PARKS	\$59,000		-\$33,500	\$25,500		-\$9,000	\$16,500
WATERFRONT RESERVE	\$1,065,000	\$50,000	-\$400,000	\$715,000	\$50,000	-\$450,000	\$315,000
SPEC AREA RESERVE - PARKS (Moul.Island)	\$700			\$700			\$700
GENERAL RESERVE - ARENA	\$88,090	\$20,000	-\$70,000	\$38,090	\$20,000		\$58,090
GENERAL RESERVE - LIBRARY	\$2,302			\$2,302			\$2,302
GENERAL RESERVE - PLANNING & ZONING	\$106,000			\$106,000			\$106,000
LOT GRADING RESERVES - BUILDING	\$98,405			\$98,405			\$98,405
BUILDING SERVICES RESERVE FUND	\$44,850		-\$35,000	\$9,850			\$9,850
	\$6,358,502	\$1,404,419	-\$2,897,800	\$4,865,121	\$1,402,196	-\$2,419,087	\$3,848,230

Infrastructure Ontario (IO) – Debentures

IO’s Loan Program provides affordable, long-term financing to public sector clients, allowing them to modernize and renew their infrastructure.

The Loan Program provides various benefits to public sector borrowers:

- Affordable interest rates
- Flexible terms of up to 30 years, designed to match the life of the asset
- No need to refinance over the life of the loan

Long-Term Financing

- Infrastructure Ontario purchases a debenture from the loan client for up to the approved amount of the loan as per their financing agreement. Principal and interest payments are payable monthly or bi-annually with the first payment being due one month or six months from the date of debenture purchase. The interest rate is fixed for the entire term. Debentures close on the 1st and 15th of every month.

Current Interest Rates – October 27, 2025

Rate updated on: 27-Oct-25

► Primary Sector

	Construction	2.99%
	Amortizing *	Serial
5Y	3.12%	3.11%
10Y	3.64%	3.61%
15Y	4.05%	3.98%
20Y	4.31%	4.22%
25Y	4.49%	4.38%
30Y	4.59%	4.48%

Existing Debt – Outlook to 2031

Projection	2025 Opening	2025 Payments	2026 Opening	2026 Payments	2027 Opening	2027 Payments	2028 Opening	2028 Payments	2029 Opening	2029 Payments	2030 Opening	2030 Payments	2031 Opening
Pumper/Rescue (25 YR)							\$ 675,000	\$ 45,203	\$ 659,937	\$ 45,203	\$ 659,937	\$ 45,203	\$ 659,937
CR.29 Transfer Station (25 YR)					\$ 1,200,000	\$ 80,362	\$ 1,173,221	\$ 80,362	\$ 1,145,226	\$ 80,362	\$ 1,115,960	\$ 80,362	\$ 1,085,366
Land Acquisition (25 YR)					\$ 1,650,000	\$ 110,497	\$ 1,613,179	\$ 110,497	\$ 1,574,686	\$ 110,497	\$ 1,534,446	\$ 110,497	\$ 1,492,378
Ingleside Fire Hall (25 YR)					\$ 2,100,000	\$ 140,633	\$ 2,053,137	\$ 140,633	\$ 2,004,146	\$ 140,633	\$ 1,952,931	\$ 140,633	\$ 1,899,390
2022 Bridge Work	\$ 636,249	\$ 52,177	\$ 615,502	\$ 52,177	\$ 593,708	\$ 52,177	\$ 570,817	\$ 52,177	\$ 546,770	\$ 52,177	\$ 521,512	\$ 52,177	\$ 494,980
2022 Fire Truck	\$ 589,694	\$ 48,359	\$ 570,465	\$ 48,359	\$ 550,266	\$ 48,359	\$ 529,049	\$ 48,359	\$ 506,763	\$ 48,359	\$ 483,352	\$ 48,359	\$ 458,762
2021 Fire Truck	\$ 484,605	\$ 35,666	\$ 460,926	\$ 35,666	\$ 436,641	\$ 35,666	\$ 411,734	\$ 35,666	\$ 376,067	\$ 35,666	\$ 340,401	\$ 35,666	\$ 313,532
Municipal Building	\$ 468,629	\$ 244,715	\$ 238,402	\$ 244,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Clinic	\$ 876,498	\$ 98,149	\$ 804,931	\$ 98,149	\$ 731,077	\$ 98,149	\$ 654,863	\$ 98,149	\$ 576,213	\$ 98,149	\$ 495,050	\$ 98,149	\$ 411,292
EMS Building (exp. Aug 2026)	\$ 503,822	\$ 36,402	\$ 478,511	\$ 24,324					\$ -		\$ -		\$ -
EMS Building (Renew 5 yr 2026)			\$ 461,315	\$ 12,162	\$ 452,619	\$ 36,486	\$ 426,133	\$ 36,486	\$ 399,040	\$ 36,486	\$ 371,325	\$ 36,486	\$ 342,974
Total Operating (excluding drainage)	\$ 3,559,498	\$ 515,468	\$ 3,630,052	\$ 515,552	\$ 7,714,312	\$ 602,330	\$ 8,107,133	\$ 647,533	\$ 7,788,849	\$ 647,533	\$ 7,474,914	\$ 647,533	\$ 7,158,611
Drainage Loans	\$ 84,574	\$ 10,274	\$ 74,300	\$ 8,879	\$ 65,421	\$ 11,544	\$ 53,877	\$ 7,835	\$ 46,042	\$ 6,579	\$ 39,463	\$ 4,270	\$ 35,193
Total Operating (including drainage)	\$ 2,355,665	\$ 525,743	\$ 3,704,352	\$ 524,431	\$ 7,779,733	\$ 613,874	\$ 8,161,010	\$ 655,368	\$ 7,834,891	\$ 654,112	\$ 7,514,377	\$ 651,803	\$ 7,193,804
WWTP/WTP Expansion-HEWSF (30-yr)					\$ 8,100,000	\$ 499,914	\$ 7,970,406	\$ 499,914	\$ 7,834,795	\$ 499,914	\$ 7,692,888	\$ 499,914	\$ 7,544,392
Water - Windermere 2019 (30-yr)	\$ 260,792	\$ 14,429	\$ 253,380	\$ 14,429	\$ 245,766	\$ 14,429	\$ 237,944	\$ 14,429	\$ 229,909	\$ 14,429	\$ 221,655	\$ 14,429	\$ 213,175
Water - 2007 (30-yr)	\$ 2,958,938	\$ 290,493	\$ 2,747,207	\$ 290,490	\$ 2,529,700	\$ 290,493	\$ 2,306,258	\$ 290,493	\$ 2,076,719	\$ 290,493	\$ 1,840,918	\$ 290,493	\$ 1,598,684
Total Water	\$ 3,128,130	\$ 304,923	\$ 3,000,587	\$ 304,920	\$ 10,875,466	\$ 804,837	\$ 10,514,607	\$ 804,837	\$ 10,141,423	\$ 804,837	\$ 9,755,461	\$ 804,837	\$ 9,356,251
Total Debt	\$ 5,483,795	\$ 830,665	\$ 6,704,940	\$ 829,351	\$ 18,655,199	\$ 1,418,711	\$ 18,675,618	\$ 1,460,205	\$ 17,976,314	\$ 1,458,949	\$ 17,269,837	\$ 1,456,640	\$ 16,550,055

Long-Term Financial Plan

Administration is using the Long-Term Financial Plan as a roadmap to proceed cautiously with reserves and debt ensuring we can adapt as growth unfolds.

Long-Term Financial Plan (LTFP) Overview

- Council approved the Long-Term Financial Plan (2025–2034) in July 2024.
- The Plan serves as a strategic framework to guide decisions during the annual budget process.
- It provides a balanced outlook over the next decade, helping align long-term goals with available resources.

Reserves and Debt Considerations

- The Plan relies in part on reserves and debt to support capital and operating needs.
- This provides short-term flexibility, especially for a smaller municipality with limited revenue growth.
- However, this approach may not be sustainable over the long term if growth and revenues do not materialize as projected.

Managing Uncertainty

- Long-term projections depend on key assumptions (e.g., growth, inflation, and grant funding).
- Factors such as provincial policy changes, economic conditions, or emergencies could affect these forecasts.
- Until growth in areas such as Long Sault Logistic Village (LSLV) and Township-led residential lands in Plans 252 and Plan 279 is confirmed, Administration is taking a cautious approach to drawing down reserves and taking on new debt at this point.

Maintaining Long-Term Sustainability

- Debt servicing costs (principal and interest) affect future operating budgets.
- Declining reserves and higher debt could create fiscal pressure for future Councils and residents.
- Administration continues to:
 - Monitor reserve levels and debt capacity closely
 - Pursue gradual adjustments to the tax levy and user rates
 - Align the LTFP with the Asset Management Plan to ensure long-term sustainability

Long-Term Financial Plan – Compared to Budget

Total Capital Forecast (Inflated)

Description	2024 - A	2025	2026	2027	2028
Capital Expenditures					
Total Expenditures	\$ 5,945,491	\$ 10,514,240	\$ 10,362,871	\$ 11,273,664	\$ 11,821,219
Total Capital Expenditures	\$ -	\$ 10,514,240	\$ 10,362,871	\$ 11,273,664	\$ 11,821,219

Budget			\$8,618,000	\$6,108,457	
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Contribution from Capital R&RFs	\$ 1,711,340	\$ 4,793,458	\$ 1,694,521	\$ 2,480,044	\$ 2,902,723
CCBF	\$ 953,374	\$ 444,419	\$ 444,419	\$ 462,196	\$ 462,196
Other Capital Funding	\$ 3,280,777	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ 5,276,363	\$ 8,223,931	\$ 8,331,425	\$ 8,456,300
Total Capital Funding	\$ 5,945,491	\$ 10,514,240	\$ 10,362,871	\$ 11,273,664	\$ 11,821,219

Budget - Contribution from Capital R&RFs			\$2,242,800	\$1,965,680	
Budget - CCBF			\$655,000	\$453,407	
Budget - Debt			\$2,850,000	\$675,000	

Total Reserve Funds Continuity

Description	2024 - A	2025	2026	2027	2028
Opening Balance	\$ 4,103,077	\$ 4,104,233	\$ 1,008,967	\$ 1,008,967	\$ 1,008,967
D.C. Revenue	\$ 200,000	\$ 412,924	\$ 425,311	\$ 790,525	\$ 814,240
Transfers to Capital (-)	\$ 1,711,340	\$ 4,793,458	\$ 1,694,521	\$ 2,480,044	\$ 2,902,723
D.C. Debt Payments	\$ -	\$ -	\$ 88,094	\$ 209,138	\$ 285,336
Interest Earned on Capital R&RFs	\$ 207,499	\$ 207,030	\$ 99,603	\$ 131,949	\$ 149,749
	\$ 4,104,233	\$ 1,008,967	\$ 1,008,967	\$ 1,008,967	\$ 1,008,967
<i>Reserve Floor (10% of average capital expenditures)</i>		\$ 1,008,967	\$ 1,008,967	\$ 1,008,967	\$ 1,008,967

Budget - Opening Balance			\$5,609,155	\$4,326,355	\$3,470,675
Budget - Closing Balance			\$4,326,355	\$3,470,675	

Operating Expenditures Forecast

Description	2024 - A	2025	2026	2027	2028
Operating Expenditures					
Corporate Administration	\$ 2,299,116	\$ 2,386,508	\$ 2,477,039	\$ 2,583,900	\$ 2,694,661
Tax-Supported Facilities	\$ 893,612	\$ 952,285	\$ 1,012,973	\$ 1,052,205	\$ 1,092,628
Economic Development	\$ 216,407	\$ 224,756	\$ 233,383	\$ 244,456	\$ 255,911
Fire	\$ 1,342,993	\$ 1,398,577	\$ 1,456,293	\$ 1,524,894	\$ 1,596,152
Outside Agencies	\$ 108,500	\$ 112,417	\$ 116,446	\$ 122,006	\$ 127,737
Municipal Law Enforcement	\$ 184,284	\$ 192,272	\$ 200,591	\$ 209,993	\$ 219,787
Public Works	\$ 4,701,264	\$ 4,797,825	\$ 4,896,504	\$ 5,008,791	\$ 5,123,564
Solid Waste Management	\$ 1,337,100	\$ 1,381,859	\$ 1,427,834	\$ 1,489,918	\$ 1,553,828
Parks and Recreation	\$ 1,445,953	\$ 1,503,654	\$ 1,563,517	\$ 1,632,702	\$ 1,704,512
Planning and Building	\$ 836,335	\$ 872,017	\$ 909,141	\$ 951,829	\$ 996,252
Contribution to Capital R&RFs	\$ 825,000	\$ 1,078,239	\$ 1,257,701	\$ 1,766,707	\$ 2,224,070
Debt Repayments	\$ 568,548	\$ 525,743	\$ 703,198	\$ 756,174	\$ 1,097,773
Contribution to Operating R&RFs	\$ 555,000	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 15,314,112	\$ 15,426,151	\$ 16,254,619	\$ 17,343,573	\$ 18,686,877
			5.37%	6.70%	7.75%
Budget			\$16,264,011	\$17,247,416	
				6.05%	

Operating Revenues Forecast

Description	2024 - A	2025	2026	2027	2028
Operating Revenues					
Corporate Administration	\$ 1,633,600	\$ 1,401,440	\$ 1,435,038	\$ 1,473,802	\$ 1,513,530
Tax-Supported Facilities	\$ 498,545	\$ 534,905	\$ 553,782	\$ 579,704	\$ 606,422
Economic Development	\$ 1,006,000	\$ 46,625	\$ 48,295	\$ 50,601	\$ 52,979
Fire	\$ 43,500	\$ 45,071	\$ 46,686	\$ 48,915	\$ 51,213
Outside Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Law Enforcement	\$ 35,500	\$ 36,782	\$ 38,100	\$ 39,919	\$ 41,794
Public Works	\$ 819,345	\$ 1,184,178	\$ 1,209,564	\$ 1,240,027	\$ 1,271,199
Solid Waste Management	\$ 305,728	\$ 316,766	\$ 328,117	\$ 343,784	\$ 359,934
Parks and Recreation	\$ 630,850	\$ 653,502	\$ 676,793	\$ 708,794	\$ 741,779
Planning and Building	\$ 431,323	\$ 446,896	\$ 462,910	\$ 485,012	\$ 507,797
DC Revenue	\$ 200,000				
PILs and ROWs	\$ 514,764	\$ 525,059	\$ 535,560	\$ 546,272	\$ 557,197
Total Operating Revenues	\$ 6,119,155	\$ 5,191,223	\$ 5,334,846	\$ 5,516,830	\$ 5,703,844
			2.77%	3.41%	3.39%
Budget			\$6,525,055	\$6,656,300	
				2.01%	

Total Debenture Repayments

Year	New Debt	2024 - A	2025	2026	2027	2028
Existing	\$ 4,093,557	\$ 568,548	\$ 525,743	\$ 524,347	\$ 282,298	\$ 278,589
2024	\$ -		\$ -	\$ -	\$ -	\$ -
2025	\$ 1,741,249			\$ 266,944	\$ 266,944	\$ 266,944
2026	\$ 2,392,518				\$ 416,069	\$ 416,069
2027	\$ 1,506,125					\$ 421,507
2028	\$ 1,565,248					
Total Annual Debt Repayments		\$ 568,548	\$ 525,743	\$ 791,292	\$ 965,312	\$ 1,383,110

Budget				\$515,552	\$602,330	\$647,533
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Target Tax Levy

Description	2024 - A	2025	2026	2027	2028
Target Tax Levy	\$ 9,556,300	\$ 10,234,928	\$ 10,919,773	\$ 11,826,744	\$ 12,983,033
Tax Levy Increase %		7.10%	6.69%	8.31%	9.78%

Budget			\$11,527,493	\$12,650,023	
		6.90%	9.86%	8.31%	

Allocation of Tax Levy

Description	2024 - A	2025	2026	2027	2028
Capital (Transfers to Reserves and Debt Payments)	14.6%	15.7%	18.0%	21.3%	25.6%
Operating	85.4%	84.3%	82.0%	78.7%	74.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Budget - Capital			15.5%	16.3%	
Budget - Operating			84.5%	83.7%	

South Stormont Background/Historical Data

Historical Levy:

Residential Tax Rates - Blended

Year	Township Rate	% change	County Rate	% change	Education Rate	% change	Total	Total Blended % change
2015	0.423911		0.601800		0.195000		1.2207	
2016	0.418073	-1.38%	0.585800	-2.66%	0.188000	-3.59%	1.1919	-2.36%
2017	0.425613	1.80%	0.593300	1.28%	0.179000	-4.79%	1.1979	0.51%
2018	0.425613	0.00%	0.591200	-0.35%	0.170000	-5.03%	1.1868	-0.93%
2019	0.446871	4.99%	0.579000	-2.06%	0.161000	-5.29%	1.1869	0.00%
2020	0.464722	3.99%	0.582600	0.62%	0.153000	-4.97%	1.2003	1.13%
2021	0.473319	1.85%	0.578300	-0.74%	0.153000	0.00%	1.2046	0.36%
2022	0.487519	3.00%	0.588840	1.82%	0.153000	0.00%	1.2294	2.05%
2023	0.511596	4.94%	0.610748	3.72%	0.153000	0.00%	1.2753	3.74%
2024	0.560525	9.56%	0.637409	4.37%	0.153000	0.00%	1.3509	5.93%
2025	0.599201	6.90%	0.668892	4.94%	0.153000	0.00%	1.4211	5.19%

Historical Usage of Debentures/Loans:

(Red indicates payments complete)

<u>Debenture</u>	<u>Principle</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Start</u>	<u>End</u>	<u>Annual Payment</u>
TAX BASE						
Admin/OPP	\$2,833,000.00	15 years	3.52%	01-May-12	01-Nov-26	\$244,714.52
Streetlights	\$550,000.00	10 years	2.69%	16-Mar-15	15-Sep-24	\$63,095.60
SLMC	\$1,455,000.00	20 years	3.15%	15-Jul-15	15-Jun-35	\$98,149.08
EMS Building	\$693,180.00	25 years	2.27%	17-Sep-16	17-Aug-41	\$36,401.76
Fire Truck(2020)	\$559,350.00	20 years	2.53%	03-Sep-21	21-Apr-41	\$38,638.60
Bridges	\$656,000.00	20 years	4.98%	04-Mar-24	03-Oct-43	\$52,177.16
Fire Truck(2022)	\$608,000.00	20 years	4.98%	04-Mar-24	03-Oct-43	\$48,359.32
RATE BASE (WT/WW)						
LS/ING Water	\$5,939,000.00	30 years	2.71%	01-Jan-07	01-Jul-36	\$290,493.34
Wales Village	\$154,560.58	20 years	3.52%	01-Jun-11	01-Dec-20	\$18,469.82
Wales Village	\$154,560.58	10 years	3.52%	01-Jun-11	01-Dec-20	\$18,469.82
Capital Water	\$341,663.81	2 years	5.58%	26-Jan-16	26-Nov-17	\$188,262.36
Windermere Dr	\$295,000.00	30 years	2.71%	16-Jun-20	16-Dec-49	\$14,429.39

Historical Reserve/Reserve Funds:

**Usage of Reserve/Reserve Funds TAXATION
(excluding Gas Tax)**

Year	Opening Balance	Withdrawal	Contribution	Closing Balance
2015	\$3,831,518	-\$637,640	\$798,635	\$3,992,513
2016	\$3,992,513	-\$265,516	\$819,117	\$4,546,114
2017	\$4,546,114	-\$442,216	\$651,051	\$4,754,949
2018	\$4,754,949	-\$3,547,238	\$3,790,838	\$4,998,549
2019	\$4,998,549	-\$872,560	\$3,219,206	\$7,345,195
2020	\$7,345,195	-\$1,440,853	\$2,774,650	\$8,678,992
2021	\$9,719,817	-\$6,835,517	\$6,452,833	\$9,337,132
2022	\$9,337,132	-\$3,374,784	\$3,231,625	\$9,193,974
2023	\$10,175,953	-\$7,193,027	\$3,479,332	\$6,462,258
2024	\$7,490,797	-\$3,410,229	\$2,805,157	\$6,885,725
2025	\$6,883,530	-\$3,134,339	\$1,374,252	\$5,123,443

**

**Correction (-\$2,190,443)

Usage of Reserve/Reserve Funds RATE BASE-WT/WW

Year	Opening Balance	Withdrawal	Contribution	Closing Balance
2015	\$3,553,350	-\$322,571	\$605,761	\$3,836,539
2016	\$3,836,539	-\$443,939	\$374,975	\$3,767,575
2017	\$3,767,575	-\$17,898	\$73,554	\$3,823,232
2018	\$3,823,232	-\$141,555	\$1,502,972	\$5,184,649
2019	\$5,184,649	-\$301,660	\$1,025,511	\$5,908,500
2020	\$5,908,500	-\$1,471,396	\$1,580,830	\$6,017,934
2021	\$6,017,934	-\$1,797,324	\$1,381,252	\$5,601,862
2022	\$5,601,862	-\$954,450	\$160,379	\$4,807,791
2023	\$4,807,791	-\$514,000	\$2,965,317	\$7,259,107
2024	\$7,259,107	-\$437,904	\$1,244,764	\$8,065,968
2025	\$8,065,968	-\$229,974	\$378,606	\$8,214,600

**

**Correction (\$2,190,443)

Operating Budget

A municipal operating budget covers the annual day-to-day expenses for providing municipal services, such as staff salaries, emergency services, roads, water, and parks, and is set by municipal councils, funded primarily by property taxes and user fees.

- 1- Office of the CAO
- 2- Corporate Services
- 3- Development Services
- 4- Financial Services
- 5- Fire and Emergency Services
- 6- Infrastructure Services
- 7- Recreation and Facilities



Overview of Overall Operational Budget

- Considerations for Human Resource Plan incorporated into the 2026-2027 budget based on Council approval of the plan.
- CPI Ontario for August to August was 1.7% and September was 2.0%
- The Township policy notes COLA to be October to October CPI. Currently the October to October is unavailable but the budget currently includes a 2% COLA.
- Departments have budgeted for department employee recognitions (By-Law 2025-029- Employee Recognition Policy).
- Human Resources has budgeted an allotment per employee for Township branded clothing.
- Infrastructure Services and Recreation & Facilities realigned operating expenditures within their departments to reflect the new management structure.
- 2026 1% change in Levy = approx. \$104,900
- 2027 1% change in Levy = approx. \$116,600
- To achieve a 9.86% increase in 2026 the following strategies were used:
 - Reduced capital projects – Roads \$512,000 and Fleet \$225,000 = \$737,000 (approx. 7.02% tax rate reduction)
 - Utilized reserves to reduce the reliance on tax dollars
 - Debentured 2 projects (\$2.85M)
- To achieve an 8.31% increase in 2027 the following strategies were used:
 - Reduced capital projects – Roads \$1,318,000 (approx. 7.95% tax rate reduction)
 - Utilized reserves to reduce the reliance on tax dollars
 - Debentured 1 project (\$675K)

- Departments will continue to actively apply for grants as they become available (Save on Energy, Skills Development, etc).
- 2027 operational budget includes payment for new debentures (estimate \$331,492)
- The Draft Budget includes a 9.86% tax rate increase for 2026 and 8.31% tax rate increase for 2027
- 2026 is an election year, an additional \$90,000 has been added to operating expenses. This cost is offset by reserves, with \$30,000 budgeted annually to reserves over the three years between elections.

2024-2027 Budget Overview

	Prior Years Budget		Draft	Draft
	2024	2025	2026	2027
<u>Revenue:</u>				
Taxation	(9,556,300)	(10,394,139)	(11,527,493)	(12,650,023)
Payments in Lieu	(514,764)	(514,764)	(514,764)	(514,764)
Fees and Charges	(1,783,995)	(1,703,385)	(1,744,370)	(1,849,503)
Conditional/Unconditional Grants	(4,783,151)	(3,669,229)	(2,328,063)	(2,159,463)
Rents	(642,793)	(1,490,726)	(1,574,021)	(1,610,533)
Investment Income	(550,000)	(833,892)	(835,000)	(850,000)
Donations and Other	(273,500)	(22,000)	(38,000)	(3,000)
Loan Funding/Debenture	-	(2,100,000)	(2,872,500)	(699,500)
Land Sales	(950,000)	(500,000)	(550,000)	(600,000)
Contribution from Reserves	(1,681,000)	(2,208,015)	(2,897,800)	(2,419,087)
TOTAL REVENUE	(20,735,503)	(23,436,150)	(24,882,011)	(23,355,872)
<u>Expenditures:</u>				
Office of the CAO	2,938,023	3,469,861	1,080,754	1,237,966
Corporate Services			1,841,589	2,134,029
Development Services	836,335	888,415	1,463,414	1,448,549
Financial Services			688,132	744,788
Fire and Emergency Services	1,831,610	5,349,375	1,701,515	1,843,713
Infrastructure Services	7,043,614	8,684,527	10,844,833	10,346,642
Recreation and Facilities	6,505,921	3,813,972	6,401,774	4,660,185
Contribution to Reserves	1,580,000	1,230,000	860,000	940,000
TOTAL EXPENDITURES	20,735,503	23,436,150	24,882,011	23,355,872
TOTAL OPERATING EXPENDITURES	13,210,012	14,392,064	15,404,011	16,307,415
TOTAL CONTRIBUTIONS TO RESERVES	1,580,000	1,230,000	860,000	940,000
TOTAL CAPITAL/PROJECT EXPENDITURE	5,945,491	7,814,086	8,618,000	6,108,457
TOTAL EXPENDITURES	20,735,503	23,436,150	24,882,011	23,355,872
Revenue/Expenditure Balanced Budget	-	-	(0)	(0)

Year 2024-2025 > General Government included CAO, Corp.Service, HR, Comm, Ec.Dev, Finance, Council

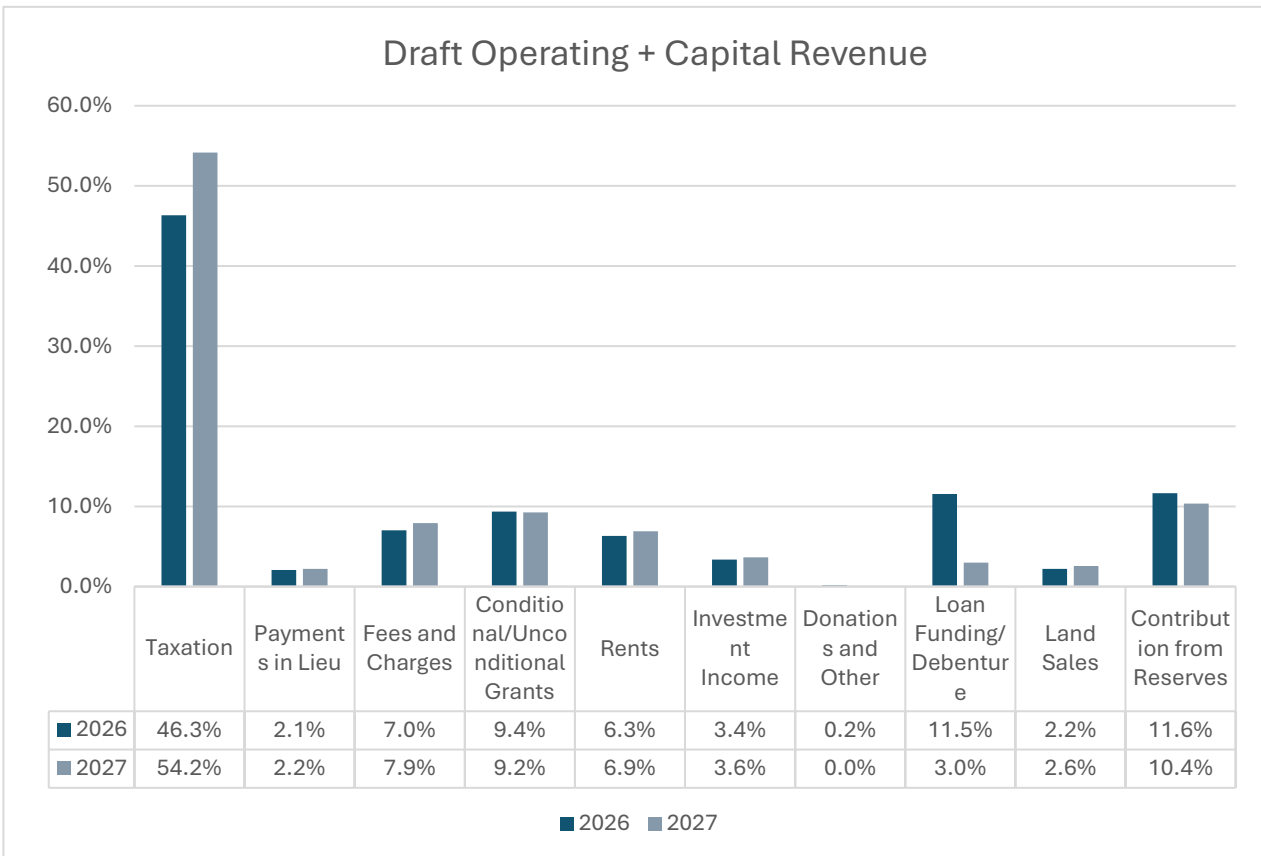
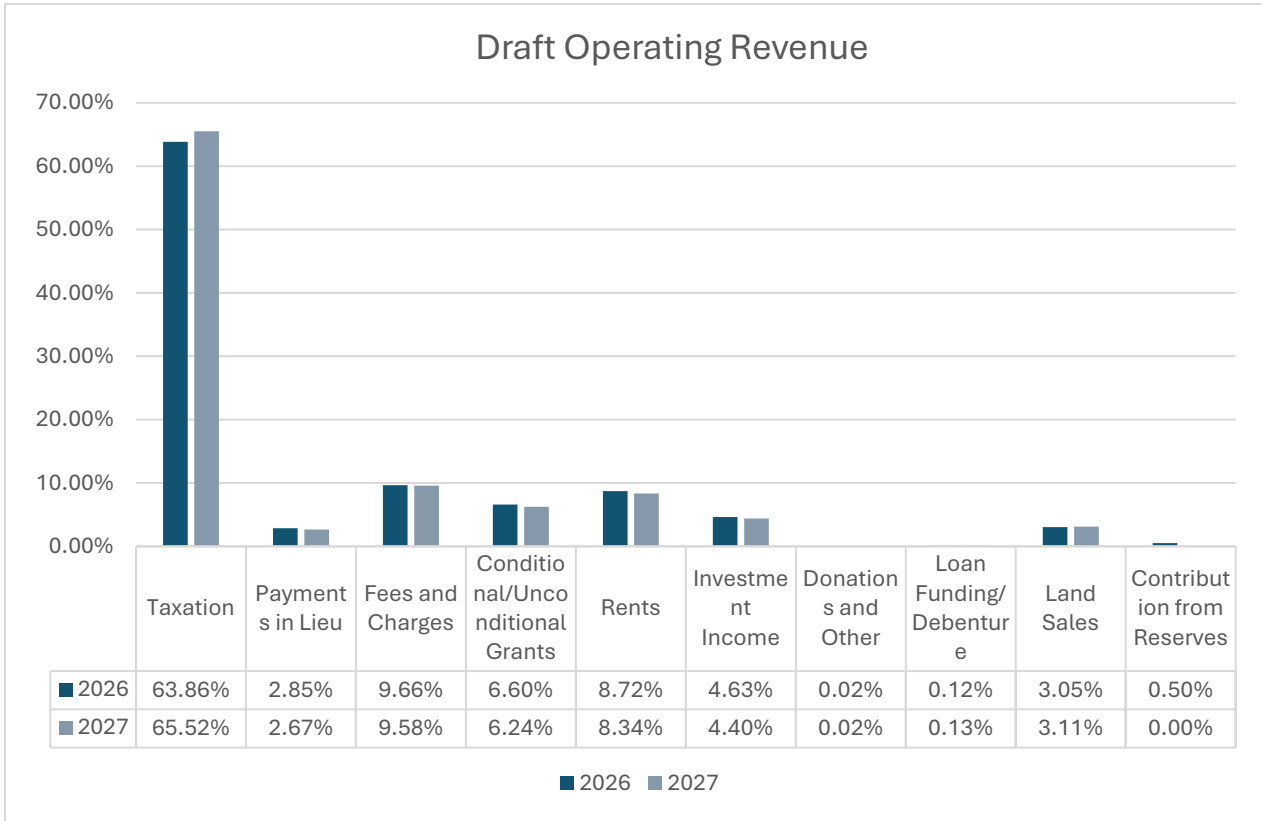
Year 2024-2025 > By-law under Fire Services / 2026 > moved to Corp. Services

Year 2026 > Ec. Dev moved to Development Services

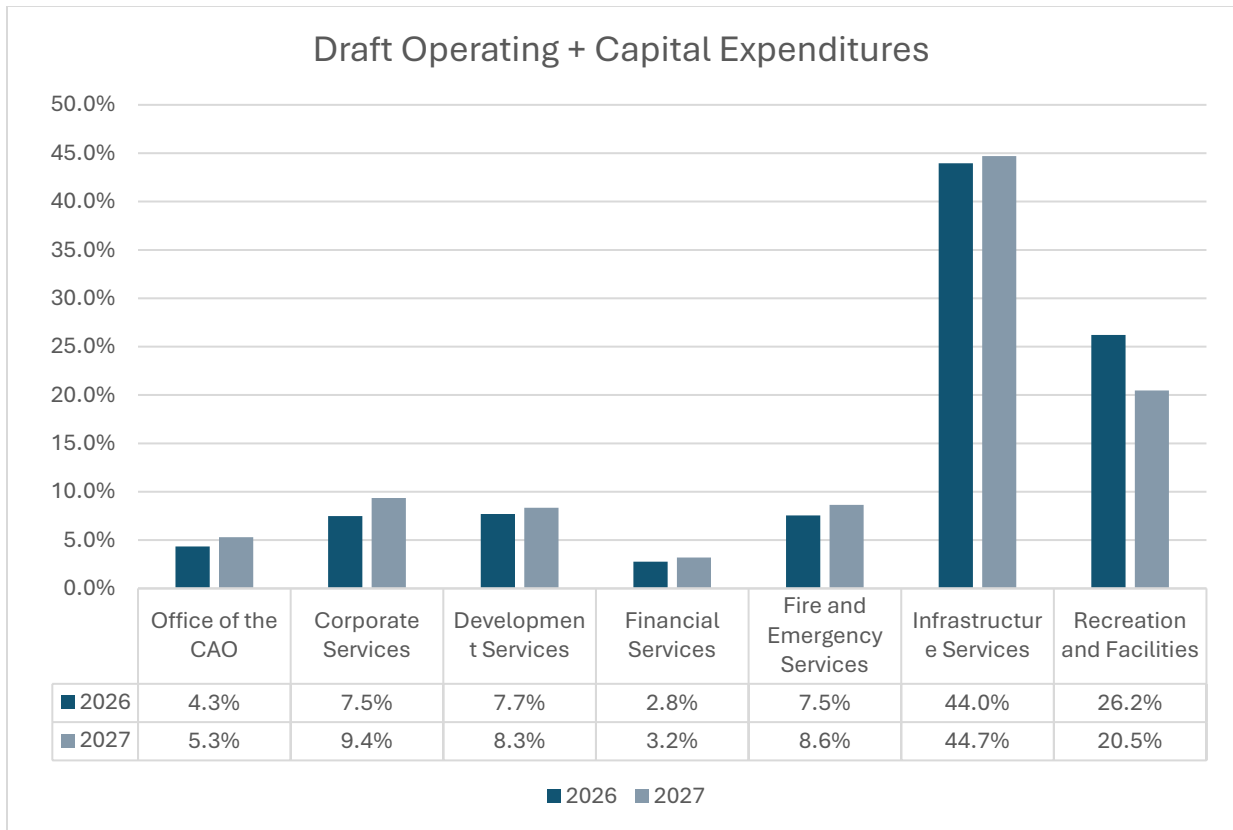
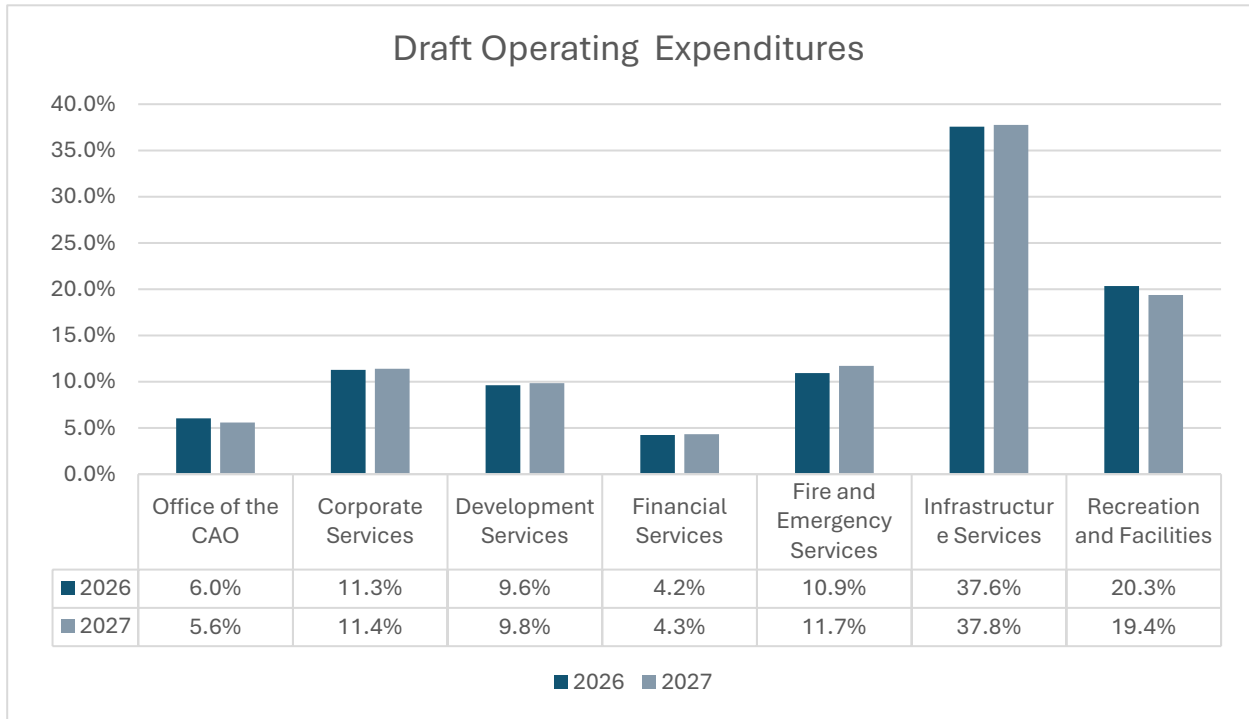
Draft Budget Summary

	Draft 2026	Draft 2027
Revenue:		
Taxation	(11,527,493)	(12,650,023)
Payments in Lieu	(514,764)	(514,764)
Fees and Charges	(1,744,370)	(1,849,503)
Conditional/Unconditional Grants	(2,328,063)	(2,159,463)
Rents	(1,574,021)	(1,610,533)
Investment Income	(835,000)	(850,000)
Donations and Other	(38,000)	(3,000)
Loan Funding/Debenture	(2,872,500)	(699,500)
Land Sales	(550,000)	(600,000)
Contribution from Reserves	(2,897,800)	(2,419,087)
TOTAL REVENUE	(24,882,011)	(23,355,872)
Expenditures:		
Office of the CAO	1,080,754	1,237,966
Corporate Services	1,841,589	2,134,029
Development Services	1,463,414	1,448,549
Financial Services	688,132	744,788
Fire and Emergency Services	1,701,515	1,843,713
Infrastructure Services	10,844,833	10,346,642
Recreation and Facilities	6,401,774	4,660,185
Contribution to Reserves	860,000	940,000
TOTAL EXPENDITURES	24,882,011	23,355,872
TOTAL OPERATING EXPENDITURES	15,404,011	16,307,415
TOTAL CONTRIBUTIONS TO RESERVES	860,000	940,000
TOTAL CAPITAL/PROJECT EXPENDITURE	8,618,000	6,108,457
TOTAL EXPENDITURES	24,882,011	23,355,872
Revenue/Expenditure Balanced Budget	(0)	(0)

Revenue by Category



Expenditures by Division



2026 Draft Residential Tax Rates and Effects

Level of Government	2026 Tax Rate DRAFT	2025 Tax Rate	Change over 2025
Township	0.00658282	0.00599201	9.86%
County	Unknown	0.00668892	Unknown
Education	Unknown	0.00153000	Unknown
TOTAL	Unknown	0.01421090	Unknown

The overall tax rate for 2026 is undetermined currently as the County and School Boards have not set their rates yet.

Based on an assessment of \$100,000 the result would be an increase in taxes (Township portion only) owing, in the amount of \$59.08 from 2025 to 2026 or \$4.92/month.

The median assessment for a single detached dwelling for the Township of South Stormont is \$212,000 therefore, the median change in taxes (Township portion only) would be:

\$212,000 x 0.00599201 = \$1,270.31 (2025 Rate)

\$212,000 x 0.00658282 = \$1,395.56 (2026 DRAFT Rate)

Illustration Purposes Only

Based on historical max increase/decrease the table below illustrates the potential blended increase if the Counties and Education increased their rates by 5%.

Assessment \$100,000	Township		Counties		Education		Total 'Illustrated' Levy		
	2025	2026	2025	2026	2025	2026	2025	2026	
	0.00599201	0.00658282	0.00668892	0.00702337	0.00153000	0.00160650	0.01421093	0.01521269	
	\$599.20	\$658.28	\$668.89	\$702.34	\$153.00	\$160.65	\$1,421.09	\$1,521.27	
		9.86%		5.00%		5.00%		7.05%	
		\$59.08		\$33.44		\$7.65		\$100.18	=annual increase/\$100K
		\$4.92		\$2.79		\$0.64		\$8.35	=monthly increase/\$100K

Operating Budget - Office of the CAO

The Chief Administrative Officer Department is responsible for the coordination, administration, and direction of all affairs of the corporation.

The Office of the CAO budget is comprised of the CAO, Human Resource, and Communications as well as the Physician Recruitment program. The position of Chief Administrative Officer (CAO), according to Section 229 of the Municipal Act, 2001, is responsible for exercising general control and management of the affairs of the municipality for the purpose of ensuring the efficient and effective operation of the municipality.

Roles/Responsibilities

- Township services oversight
- Primary link between Mayor/Council and employees
- Leadership/senior management team direction
- Human resources
- Corporate communications
- Strategic initiatives

Recent Accomplishments

Key strategic initiative for waterfront has taken major step forward.

Strategic government relations activities paying off – Phase 1 of Water and Wastewater projects received provincial grant.

Plan 279 housing initiative continues to move forward.

Sale of surplus properties.

Website revamp/update.

Introduction of Council Updates.

Consolidation of Human Resources policies into single document.

Successful recruitment for x positions.

Continuing Initiatives

Waterfront development.

Water and wastewater connections for St Lawrence Parks Commission.

Plan 279 housing initiative continues to develop and complete mandatory plans prior to development commencing.

Sale of surplus properties continues as more lands are added to the sale roster.

Challenges

Balancing needs with aspirations

Changing legislation that is not reflective of needs in rural communities

Growth demands

Operations Highlights

Transition of new CAO into organization and role in community.

Ongoing oversight of water and wastewater connections for St. Lawrence Parks Commission.

Development of waterfront plans and options for financing the projects.

Continue to move Plan 279 initiative forward, developing partnerships.

Upcoming contract negotiations with CUPE Local 4219.

Operating Budget - Corporate Services

The operating budget for Corporate Services encompasses the routine, day-to-day expenditures required to keep core municipal functions running smoothly. This includes essential departments such as the Clerk's Office, Information Technology and Municipal Law Enforcement, which provide critical administrative, regulatory, and technical support to the municipality. Funding for these operational costs primarily comes from property tax revenues, supplemented by other municipal income streams such as fees, permits, and service charges.

Roles/Responsibilities

- Legislative Clerk duties
- Council support
- Bylaw management
- Contracts/agreements
- Records management
- Reception/customer services
- Technology support
- By-law enforcement

Recent Accomplishments

Records Management Overhaul

Completed scanning and digitization of over 100,000 documents and implemented a comprehensive Records Management Program and Policy across all departments.

Modernization Initiatives

Implemented multiple software platforms, including Asset Management and Work Order, emergency email alert (Voyant Alert), website refresh, phishing prevention training (almost complete).

Continuing Initiatives

IT Master Plan Refresh and Digital Transformation

The 2026 IT Master Plan and Digital Transformation strategy together aim to modernize infrastructure, strengthen cybersecurity, and embed a digital-first culture by leveraging cloud, automation, and AI to deliver secure, efficient, and customer-focused services.

Accessibility Program Review

South Stormont's Accessibility Program review will update the Multi-Year Accessibility Plan through community engagement, facility audits, and staff training to ensure compliance with AODA standards and remove barriers for people with disabilities.

Cemetery Administration (Union, Waterdown)

The Township is working with the Union and Waterdown Cemeteries by updating required documentation, aligning with Bereavement Authority of Ontario (BAO) standards, and supporting the transition of volunteer-managed sites to municipal oversight for long-term care and compliance.

Challenges

Clerk's Office

Legislative Compliance and Election Readiness

Preparing for municipal elections and meeting statutory obligations under the *Municipal Act* and Freedom of Information legislation requires significant resources and planning. These tasks often compete with day-to-day operational priorities.

Records Management and Digital Transformation

Maintaining consistent document control across departments and transitioning to digital platforms (e.g., SharePoint) remains a challenge. Staff have recognized that change management with current records and technology processes requires improvement.

Council Support and Public Engagement

Increasing demands for transparency and public participation (e.g., open houses, consultations) add pressure on scheduling and staff capacity.

Information Technology

Digital Transformation and System Upgrades

Projects like the IT Master Plan Refresh and cloud-based solutions will require sustained funding and change management efforts.

Rising IT Costs and Cybersecurity Needs

Software licensing, hardware upgrades, and firewall replacements (e.g., Sophus firewalls) are projected to increase costs. Cybersecurity compliance will demand additional investment and expertise.



Municipal Law Enforcement

Staffing and Workload

Enforcement occurrences have increased (over 300 cases this year compared to 265 last year), straining limited staff resources. The HR plan suggests upgrading positions and possibly adding a full-time role. This may impact future budgets.

Public Expectations and Policy Updates

Development of new by-laws and programs (e.g., Transient Trader, Property Standards, AMPS) and associated public engagement sessions continue to be delayed due to competing priorities and resource constraints.

Operations Highlights

Enhance AI Program

The AI Working Group will promote collaboration and knowledge-sharing to accelerate AI adoption for most staff with CoPilot, and develop policies that

enable scalable, secure, and innovative digital services in 2026. This initiative will cost approximately \$9,500.

Municipal Elections

The Township will hold its next municipal elections on October 26, 2026, to elect a new Council for a four-year term, with online and paper ballot voting available for all eligible residents. \$90,000 is budgeted for the election; \$22,500 is budgeted each year in the four-year cycle.

Council Orientation

Following the 2026 municipal election, South Stormont will deliver a comprehensive Council Orientation program to equip new and returning members with governance fundamentals, legislative responsibilities, and strategic priorities to ensure an effective start to the term. Additional funds, (\$5,000) are budgeted over 2026 and 2027 for the extra orientation cost.

Animal Control

The Ontario SPCA has requested a \$30,000 municipal contribution, structured as \$6,000 annually over five years, to support the new Cornwall &

Operations Highlights



Municipal Elections

- Municipal Elections

IT Master Plan Refresh

& Digital Transformation



Enhance AI Program

Council Orientation



Drone Program



OSPCA Contribution

Region Animal Centre and Veterinary Clinic, ensuring sustainable animal care services for South Stormont and surrounding communities.



Municipal Law Enforcement Officer (2027)

This request is submitted in accordance with the Township of South Stormont’s Human Resources Planning and Expansion Policy, which mandates a documented rationale, financial analysis, and Council review for all new staffing proposals.

The HR Plan that was adopted in July 2025, states:

“One year after implementing this recommendation, assess whether the part-time Bylaw Enforcement Officer should be expanded to a full-time role.”

1. Problem Definition

A. Historical Increase in By-law Cases

- 2023: 224 bylaw cases (full year)
- 2024: 292 bylaw cases (full year) — a 30% increase over 2023
- 2025: 271 bylaw cases to date (as of October) — on track to exceed 2024 totals by year-end

The Township has experienced a sustained and significant rise in By-law Enforcement cases over the past three years. This trend demonstrates increasing community demand and workload for municipal law enforcement, straining current staff capacity and impacting service levels.

B. Anticipated Increase Due to MECP Downloading

- MECP Policy Change (June 2025):
The Ministry of the Environment, Conservation and Parks now refers a

broader range of low-risk incidents (odours, noise, dust, waste, water issues) directly to municipalities.

- **Expected Impact:**
This downloading is anticipated to further increase case volumes and complexity, requiring prompt response and documentation, and placing additional pressure on municipal enforcement resources.

Other Operational Factors

- **Night and Weekend Calls:** There has been a noticeable increase in requests for night and after-hours response, particularly related to parking and noise complaints. Presently, we do not respond to after hours calls.
- **Increased Time Spent on Court and Enforcement Representation:** Staff are spending more time preparing and facilitating files for court proceedings and enforcement representation, further impacting available resources for day-to-day enforcement activities.
- **Service Coverage & Risk:** Current staffing levels are strained, resulting in longer response times, gaps in coverage, and increased risk of non-compliance.
- **Customer Service Impact:** Delays and reduced service quality have been noted, with community expectations for timely and effective enforcement not being met.

2. Financial Plan

- Assess the need for full-time, part-time, or contract options; consider cross departmental positions, i.e. composite fire department.
- The position is anticipated to be paid through the annual tax base; however, options for alternative funding sources—such as user fees, or cost-recovery models—will be considered to minimize the impact on taxpayers.

Based on the above, the draft 2027 operations budget includes the addition of a full time Municipal Law Enforcement Officer, however, strong consideration will be given in advance of next steps, following the next 14 months.

Operating Budget - Development Services

Development Services in South Stormont is committed to guiding responsible and sustainable growth by aligning development with both provincial and municipal regulations. Dedicated to playing a role in shaping the future of South Stormont with foresight and accuracy while enhancing the community's character. We strive to balance innovation with tradition, and ensuring a resilient, harmonious environment for current and future generations in South Stormont.



Roles/Responsibilities

Community & Policy Planning

- Shaping the long-term vision of South Stormont through strategic land use planning and policy development that reflects community values and provincial priorities.

Development Application Review & Approvals

- Managing and evaluating planning applications to ensure alignment with municipal and provincial regulations, supporting responsible and sustainable growth.

Building Services

- Providing guidance and oversight for construction projects, ensuring safety, quality, and compliance with the Ontario Building Code.

Building Inspections & Plans Examination

- Conducting thorough reviews and on-site inspections to verify that building plans and completed work meet all regulatory standards.

Economic Development

- Promoting investment, supporting local businesses, and fostering job creation to strengthen South Stormont's economy and enhance quality of life.

Recent Accomplishments

Township-Initiated Projects (Ingleside Fire Hall & Wastewater Treatment Facility)

Development Services is actively supporting the review and coordination of key municipal infrastructure projects, including the new Ingleside Fire Hall and upgrades to the Wastewater Treatment Facility, ensuring timely approvals and alignment with provincial regulations.

Parkland Fee Update

A review of parkland dedication fees was approved to better reflect current market conditions and support future recreational capital investments, enhancing community amenities and long-term planning.

Approval Timeline Statistical Tracking (Planning & Building)

Staff implemented tracking system to monitor approval timelines for planning and building applications, improving transparency, efficiency, and service delivery.

Subdivision Approvals - Chase Meadows Phases 6 & 7

Development Services is facilitating the approval process for the next phases of the Chase Meadows subdivision, supporting residential growth and infrastructure expansion in South Stormont.

Avenue 31 Logistics - Draft Plan Amendment

Draft Plan amendment to the Avenue 31 Logistics was approved, coordination efforts continue to focus on ensuring compliance with regulatory and servicing requirements for this major employment lands development.

Building Permit Fees & Deposits

Updates to building permit fees and deposit structures were approved to better support community growth, cost recovery, and service sustainability.

OBC & Zoning By-law Information Session

A one-day information session was conducted for the development community, both local and abroad to provide updates on the Ontario Building Code and Zoning By-law, fostering collaboration and regulatory awareness.

Surplus Lands Analysis & Sales

Staff conducted a comprehensive review of surplus municipal lands to identify opportunities for strategic sales and development potential.

Plan 279 Vision Document

The Plan 279 Vision Document was developed to guide future land use and development in a key area of the Township, incorporating community input and long-term housing and planning objectives.

Site Plan Approvals - ICI Developments

Various industrial, commercial, and institutional (ICI) site plan applications were approved, supporting job creation, investment, and diversified land uses across South Stormont.



Continuing Initiatives

There are several initiatives that will continue to be a focus in the new year and 2027 in alignment with Council's strategic priorities.

- South Stormont Comprehensive Zoning By-law - First Draft 1st Quarter 2026
- Subdivision Approvals - Residential and Employment (Long Sault)
- Tree Canopy analysis
- Secondary Plans for both urbanized villages (2027)
- Economic Strategic Plan / Township Branding
- Evaluation of Community Incentive Programs (CIP's)
- Assist Public works with Master Servicing Study initiatives - Long Sault infrastructure improvements (Residential and employment lands)
- Evaluate Subdivision and Site Plan Standards in conjunction with other Township studies for offsite infrastructure requirements (sidewalks, bike paths)
- Development community open house (Building and Planning)
- Capacity Allocation Policy



Challenges

Legislative changes (Bills 5 and 17) present a complex landscape for municipalities across Ontario, requiring careful navigation to balance provincial directives with local needs and values.

The United Counties of Stormont, Dundas and Glengarry have commenced reviewing their Official Plan ensuring alignment with evolving provincial policies and local growth needs.

Maintaining appropriate staffing levels within Building Services remains a priority, as staff continue to coordinate and resolve a historically high volumes of both active and dormant building permit files.

Operations Highlights

The implementation of the Township's HR Plan and the department's new organizational structure has already yielded positive outcomes, including updated position titles and a more equitable distribution of responsibilities across the team. The economic development portfolio has been incorporated into the department, and the transition of responsibilities will be completed by years end. The department now has a full complement of staff. However, with significant growth anticipated over the next five years, staffing needs will be reevaluated, particularly as the current Administrative Assistant transitions into a new role in 2026.

Between January 2023 and September 2025, the Building Department successfully closed **1,014** building permits, spanning from 2012 to 2025, this equates to approximately **85%** of the master open list. This significant effort not only streamlines records but also reduces the Township's liability exposure by ensuring dormant and legacy files are properly resolved.

Operating Budget - Financial Services

Financial Services fulfills the statutory duties of the Treasurer; provides financial advice and information to Council, other departments, to taxpayers, and external entities; provides accounting, purchasing, payroll, AP, and AR services; performs internal audits; administers the property taxation and water/wastewater revenue function; coordinates and prepares the Corporation's operating and capital budget.

Roles/Responsibilities

- Financial planning & budgets
- Accounting
- Taxes
- Payroll
- Payments & administration
- Grants applications & reporting
- Asset management
- Procurement

Recent Accomplishments

Finalized an in-depth review and update of utility rates to ensure long-term financial sustainability and regulatory compliance.

Strengthened internal capabilities by adding a dedicated role focused on procurement and municipal risk management.

Launched the transition to a digital timesheet system to improve accuracy, streamline payroll processes, and reduce administrative burden.

Continuing Initiatives

Development Charges By-Law Review/Update

Invoice Processing and Approval Automation

Asset Management post 2025 obligations and staff training

Challenges

Ontario municipalities are continuing to calculate taxes using 2016 property values.

New financial realities like inflation, rising interest rates, labour shortages, and rapid legislative changes are impacting municipal capacity to deliver services and invest in infrastructure.

Ongoing uncertainty around infrastructure funding and evolving municipal responsibilities threaten our ability to make informed decisions for the long-term.

Operations Highlights

Finance will continue reviewing financial policies, procurement practices, and internal controls to ensure compliance with legislative requirements and best practices in municipal finance.

Ongoing staff development.

Additional Salary/Benefits for Procurement and Risk Specialist (as per the HR Review)

Operating Budget - Fire and Emergency Services

Municipalities play a critical role in addressing emergencies at the local level and are the first line of emergency preparedness, planning, mitigation, response and recovery.

Fire and Emergency Services department operates four fire stations, covering an area of 447 square kilometers and serving a population of approximately 14,000 residents. In addition to local emergency response, the department also supports neighbouring municipalities through mutual aid agreements.

Through fire prevention, public education, and emergency readiness programs, the department delivers rapid, professional service during emergencies, demonstrates compassion for those affected, and strives to minimize environmental impact.

Roles/Responsibilities

- Fire Suppression
- Rescue Operations
- Emergency Medical Services
- Fire prevention
- Disaster Response
- Public Education & community awareness
- Emergency management (CEMC)
- County emergency liaison

Recent Accomplishments

Long Sault Firefighter's Association fundraised for the past 3 years and has been successful in raising the entire proposed project through donations and grants to purchase a hybrid vessel (water and ice water rescue).

Fire service will meet provincial legislation regarding **Provincial Firefighting Certification** for 2026 deadline. The entire fire service personnel will be provincially certified with exception of ongoing training with new recruits.

Continuing Initiatives

Completion of the new Ingleside Fire Hall (early 2026)

Communications review

Challenges

Volunteer firefighter recruitment faces significant challenges driven by demographic changes, competing obligations, and training requirements.

Operations Highlights

Emergency Response – Continuity of Operations Program

The COOP initiative is designed to ensure that critical municipal services remain operational during emergencies or significant disruptions. This project addresses vulnerabilities identified in the Township’s Emergency Management Program and aligns with legislative requirements under the Emergency Management and Civil Protection Act (EMCPA). It reflects the Township’s commitment to community safety, resilience, and operational continuity during crises such as natural disasters, infrastructure failures, or large-scale emergencies.



Operating Budget - Infrastructure Services

Infrastructure Services is a core municipal department responsible for the planning, construction, maintenance, and management of essential public infrastructure and municipal assets. This includes roads, bridges, water and wastewater systems, stormwater management, and other key infrastructure that support the health, mobility, and quality of life of residents.

Through proactive planning, effective maintenance, and sustainable development, the department ensures that public infrastructure supports a safe, connected, and resilient community.

Roles/Responsibilities

- Public works/road/sidewalk maintenance & improvements
- Fleet & equipment
- Water/wastewater
- Drainage
- Garbage & landfill
- Lot grading
- Capital project management/coordination (organization wide)
- Technical services/GIS
- Maintain infrastructure asset inventory

Recent Accomplishments

Despite the challenges, this year was marked by a number of significant achievements.

Among the most notable were the successful completion of the Hunter's Road Culvert replacement and Phase 1 of the East Island Causeway reconstruction. While such projects are not new to the Township, completing them with internal resources was a major milestone.



This approach resulted in substantial cost savings, which in turn enabled Council to allocate additional funds toward further infrastructure improvements and community priorities.

Infrastructure Services also advanced several key goals identified in the Strategic Action Plan. Working collaboratively with the Finance Department, staff successfully met the 2025 Asset Management Plan submission deadline. In addition, a detailed road reconstruction program was presented to Council based on the principles and priorities outlined in the Asset Management plan.

Infrastructure Services also placed a strong emphasis on water conservation initiatives throughout the year. Efforts included a targeted social media campaign, informational flyers, updated FAQs on the Township website, and a highly successful rain barrel sales initiative that was well received by residents.

Further, in response to Council's concerns regarding road safety, staff prepared and presented a Traffic Management Plan. This proactive approach reinforces our ongoing commitment to community safety and evidence-based decision-making.

Continuing Initiatives

Building on the progress achieved in 2025, staff will continue to advance the key priorities of the Strategic Action Plan, with an ongoing focus on water conservation and community safety.

Recognizing that our staff are one of our greatest assets, continued investment in training and professional development will remain a core priority. Expanding staff skill sets not only improves efficiency but also strengthens our ability to deliver more projects internally.

Given the success of recent in-house capital projects, staff will continue to explore innovative ways to increase operational efficiency and cost-effectiveness, ensuring that Township resources are maximized for the greatest community benefit.

Following Council's direction, the department will also continue implementing a capital roads program guided by the principles and prioritization framework outlined in the Asset Management Plan.

Challenges

Although Infrastructure Service's year was productive and filled with significant progress, it was not without its challenges.

The year began with one of the largest and most prolonged winter weather events experienced in many years. This placed considerable pressure on both staff and equipment. However, the challenge was met with dedication and determination — staff who worked around the clock for several consecutive days to ensure that all Township roads were cleared and safe for the travelling public. Even though their commitment demonstrated the strength and resilience of our team, the storm had a significant impact to our operating budget.



Another ongoing challenge is the ever-increasing public expectation for higher levels of service. With a modest staff complement, careful planning, scheduling, and organization are essential to balance manpower between day-to-day maintenance, capital projects, and emergent public concerns. Responding to these competing priorities while maintaining service quality continues to test our efficiency and adaptability.

The department also continues to face challenges associated with a relatively new and less experienced workforce. The lack of skilled operators limits our ability to assign work without close supervision and restricts our capacity to undertake larger, more complex projects in-house. Vacations, training, and sick days further strain available resources, reinforcing the need for continued investment in staff development and succession planning.

Operations Highlights

One of the most significant developments this year was the departmental reorganization. The restructuring provided a clearer definition of roles, responsibilities, and reporting relationships, resulting in a more coordinated and cohesive working environment.

The establishment of two distinct divisions — Roads and Environmental Services — has allowed for greater focus on each area’s respective mandates. This organizational clarity has led to enhanced efficiency, improved communication, and a more proactive approach to service delivery.

Recognizing the challenge of an under-skilled workforce, a deliberate effort was made to equip staff with the training and resources needed to succeed. This began with a grader operator course, which provided essential technical training, and was followed by a series of targeted information and development sessions. These sessions focused on reinforcing expectations, clarifying responsibilities, and building confidence across the team.



This investment in staff development has already produced positive results — improved morale, stronger teamwork, and an increased capacity to complete work effectively and safely.

Operating Budget - Recreation and Facilities

The Recreation and Facilities Department is a vital part of our municipality, responsible for enhancing the quality of life for residents by providing accessible, inclusive, and diverse recreational programs, services, and well-maintained public facilities. The department fosters community well-being, promotes healthy lifestyles, and supports social connection through parks, sports, arts, culture, and community spaces. It plays a key role in building a vibrant, healthy, and connected community.

It operates across various locations within the municipality and includes seasonal and part-time employees to support peak programming periods.

Roles/Responsibilities

- Recreation programs
- Community events & user group liaison
- Tenant agreements & relations
- Sponsorship and partnership relations
- Customer services
- Parks & trails maintenance
- Recreation and civic facilities operations & maintenance

Recent Accomplishments

The acquisition of new parkland has been a key priority for the past two terms of Council, and 2025 has marked significant progress toward this goal. Staff are enthusiastic about the opportunities that expanded public lands will bring for recreation, community engagement, and future development.

Council placed a high priority on negotiating and securing a long-term lease extension with the Province of Ontario to ensure the continued operation of the Long Sault OPP Detachment. Following several months of discussions, staff were pleased to confirm that an agreement was reached, extending the lease for an additional fifteen years and strengthening this important partnership for the future.

The flood at the Lost Villages Museum presented an unexpected challenge, resulting in damage and the loss of some artifacts. Working closely with the dedicated volunteers of the Lost Villages Historical Society, staff collaborated with contractors to complete the remediation and reconstruction of the affected basements. Both spaces are now modernized, offer improved

circulation for staff and visitors, and include an upgraded sump pump system designed to prevent similar incidents in the future.

The department also achieved success in securing several grant opportunities that continue to provide essential funding for capital projects, programming, and research initiatives. In 2025, grant funding supported the replacement of three accessible play structures, the Canada Day fireworks display, and a comprehensive assessment to guide the long-term planning of the Lost Villages Museum.

Finally, staff have completed the implementation of new asset management and work order software, marking a significant step toward modernizing departmental operations. This system will enhance efficiency, improve tracking and reporting, and ensure the seamless transfer of knowledge in the event of future staff turnover.

Continuing Initiatives

There are several current initiatives that will continue to be a focus in the new year. The operational and capital projects identified in 2026 will help support some of the following projects.

- Grant applications for future capital projects.
- Expanded use of the asset management and work order system.
- Accessibility review for Township owned facilities and parks.
- Capital project planning and designs for new parklands.
- Completion of capital improvements to extend the life of Township owned assets.
- Strengthening partnerships with local stakeholders

Challenges

- The department's greatest challenge in 2025 was maintaining service levels following the departure of several experienced staff members throughout much of the year. After the Facilities Coordinator position became vacant in late 2024, a decision was made to keep the role unfilled until it could be reviewed as part of the Human Resources Plan. This resulted in workloads being redistributed among existing staff for the better part of eight months.
- The year also began with an unfortunate setback when two facility basements at the Lost Villages Museum were flooded due to sump pump line failures. Restoration and reconstruction efforts took several

months, and the insurance claim remains ongoing. These unforeseen projects, combined with staffing shortages, significantly affected the department's ability to deliver on its original 2025 work plan.

- Similar to Infrastructure Services, the frequent winter weather events presented a financial challenge for operating budgets associated with the clearing of snow and application of salt at Township owned facility parking lots.
- Finally, the department continues to adapt to the municipality's ongoing growth and increasing demand for facility rentals and program delivery. The rise in housing and population, along with the anticipated acquisition of new parklands and planning for major capital projects, remains a top priority. Careful and proactive planning over the next two quarters will be essential to meet these evolving service needs.

Operations Highlights

The implementation of the HR Plan and the department's new organizational structure have already produced positive results. Updated position titles and a more balanced distribution of responsibilities have given the Township a distinct advantage in attracting qualified candidates. As of September 2025, the Township successfully recruited two new Managers, both bringing extensive sector experience. Their expertise has had an immediate and meaningful impact on daily operations and the department's strategic planning for future initiatives. With these changes in place, the department is now better positioned to meet the needs of residents, respond effectively to stakeholder requests, and ensure staff have the resources and leadership required to perform at an elevated level.

The department was pleased with Council's approval of a new tractor purchase, which has significantly improved operational efficiency and reduced reliance on contractors and costly rental equipment. This investment has enabled staff to provide more consistent maintenance and enhanced service across outdoor park amenities, including sports fields, trails, and playground equipment.

Capital Budget

A municipal capital budget is a financial plan for acquiring, constructing, maintaining, repairing, and replacing long-term assets like roads, bridges, water systems, and facilities. It is a separate, distinct plan from the operating budget and is financed through various sources, including property taxes, user fees, grants, reserves, and long-term debt.



Overall Capital Budget Summary – All Departments

2026 Projects

Description	Department	Location	Project #	Project Cost	Funding Source
Office of the CAO					
Communications System	Fire, Infrastructure, Rec & Facility		GC2601	\$100,000	Reserves
Corporate Service					
Drone Program	Information Technology		IT2601	\$27,000	Grant
Development Services					
Plan 279 Studies, EA's, Preliminary development works	Economic Development	Ingleside	DS2601	\$350,000	Reserves
Infrastructure Services					
Hunters Road (west)	Roads	Newington	PT2601	\$405,000	CCBF
Wheeler Road	Roads	St. Andrews	PT2602	\$150,000	OCIF
Neville Road	Roads	Newington	PT2603	\$168,000	OCIF
North Valley Road	Roads	Newington	PT2604	\$250,000	OCIF
Manning Road	Roads	Ingleside	PT2605	\$230,000	CCBF/DC's
Morgan Road	Roads	Ingleside	PT2606	\$205,000	OCIF
Sunnyview Avenue	Roads	Rosedale	PT2607	\$40,000	CCBF
Melba Street	Roads	Rosedale	PT2608	\$30,000	CCBF
Cheryl Street	Roads	Rosedale	PT2609	\$50,000	CCBF
Mack Street	Roads	Rosedale	PT2610	\$45,000	OCIF
Black River Road	Roads	St. Andrews	PT2611	\$580,000	Tax Dollars
Moulinette Isl.	Roads	Long Sault	PT2511	\$375,000	OCIF/DC's/Tax
CR 29 Transfer Station	Landfills	Long Sault	PW2501	\$1,200,000	Debenture
Engineering / Design	Bridges & Major Culverts		PT2612	\$100,000	Tax Dollars
Gen. annual replacements	Sidewalk		PT2613	\$100,000	Tax Dollars
Gen. annual replacements	Street Lights		PT2614	\$15,000	Tax Dollars
Half Ton	Fleet	Infrastructure Services	PF2601	\$70,000	Reserve
Garbage Truck	Fleet	Infrastructure Services	PF2602	\$530,000	Tax Dollars
SUV	Fleet	Development Services	PF2603	\$35,000	Reserve
1 ton Rescue	Fleet	Fire	PF2604	\$180,000	Tax Dollars
Half Ton	Fleet	Recreation	PF2605	\$70,000	Tax Dollars
Recreation and Facility Services					
Driveway Lighting and Cameras	Recreation	Lost Villages Museum (Ault Park)	PR2601	\$16,500	Reserves
Gazebo	Recreation	Memorial Square	PR2602	\$58,500	Donation/Reserves
Level Ice Laser System	Recreation	Long Sault Arena	PR2603	\$28,000	Reserves
Water Treatment System	Recreation	Long Sault Arena	PR2604	\$42,000	Reserves

Description	Department	Location	Project #	Project Cost	Funding Source
Condenser with Stand	Recreation	Long Sault Arena	PR2605	\$250,000	Reserves
Pipeline Corridor Multi-Use Pathway (Part 3 - Chase Meadows)	Recreation	Chase Meadows	PR2508	\$225,000	Grant/Reserves
Tree Planting Program	Recreation	Various	PR2606	\$38,000	Grant/Reserves
Tennis Court Repairs & Painting	Recreation	Long Sault, Rosedale, St.Andrews	PR2607	\$33,500	Reserves
Dog Park Construction & Design	Recreation	Waterfront Lands	PR2608	\$375,000	Reserves/DC
Kayak Park Construction & Design	Recreation	Waterfront Lands	PR2609	\$250,000	Reserves/DC
Long Sault Parkette Design	Recreation	Waterfront Lands	PR2610	\$50,000	DC's
Purchase & Acquisition of Lands	Recreation	Waterfront Lands	PR2611	\$1,650,000	Debenture
Roof Replacement (Metal)	Facilities	Municipal Building	RF2601	\$160,000	Reserves
Shower Installation	Facilities	Station # 3	RF2602	\$18,000	Grants
Parking Lot Lighting	Facilities	Ingleside Library	RF2603	\$18,500	Reserves
Fire and Emergency Services					
New Fire Hall - Interior Furnishings	Station # 2	Ingleside	FP2403	\$100,000	Reserves

\$8,618,000

2027 Projects

Description	Department	Location	Project #	Project Cost	Funding Source
Office of the CAO					
Communications System	Fire, Infrastructure, Rec & Facility		GC2601	\$275,000	Tax Dollars
Corporate Service					
Rehabilitate Council Chambers	Council/IT	Town Hall	IT2701	\$217,000	Reserves
Development Services					
Secondary Plan LS or Ingleside	Planning	Ingleside	DS2701	\$150,000	Reserves
Economic Development Strategy	Economic Development		DS2702	\$100,000	Reserves
Infrastructure Services					
North Lunenburg Road East	Roads	Lunenburg	PT2701	\$212,000	OCIF
Eamer Road	Roads	Lunenburg	PT2702	\$106,000	OCIF
Dixon Road	Roads	Newington	PT2703	\$318,000	OCIF
Eligh-Beckstead Road	Roads	Newington	PT2704	\$390,000	OCIF/Tax
Otto Road	Roads	Newington	PT2705	\$291,806	CCBF
Bush Glen Road	Roads	Newington	PT2706	\$33,601	CCBF
Colonial Drive	Roads	Ingleside	PT2707	\$238,750	OCIF
Vin Vista	Roads	Ingleside	PT2708	\$108,000	CCBF
Shaver	Roads	Ingleside	PT2709	\$20,000	CCBF
Box Culvert (TBD)	Bridges & Major Culverts		PT2710	\$500,000	Tax Dollars
Annual replacements	Sidewalk		PT2711	\$100,000	Tax Dollars
Annual replacements	Street Lights		PT2712	\$15,000	Tax Dollars
Half Ton	Fleet	Infrastructure	PF2701	\$70,000	Tax Dollars
Garbage Truck	Fleet	Infrastructure	PF2702	\$530,000	Tax Dollars
Sidewalk plow	Fleet	Infrastructure	PF2703	\$250,000	Tax Dollars
Half Ton	Fleet	Recreation	PF2704	\$70,000	Tax Dollars
Pumper / Rescue	Fleet	Fire	PF2705	\$675,000	Debenture
Recreation and Facility Services					
Construction of Concrete Walkways - Phase II	Recreation	Lost Villages Museum (Ault Park)	PR2701	\$90,000	Grants/Tax Dollars
Chiller Gaskets	Recreation	Long Sault Arena	PR2702	\$34,800	Reserves
Cenotaph Improvements	Recreation	Memorial Square	PR2703	\$25,000	Grant/Reserves
Repairs & Painting (Ingleside)	Recreation	Tennis Courts	PR2704	\$33,500	Reserves
Outdoor Rink Improvements (Ingleside)	Recreation	Parks	PR2705	\$45,000	Tax Dollars
Lakeview Heights Park Improvements	Recreation	Parks	PR2706	\$75,000	DC/Tax Dollars

Description	Department	Location	Project #	Project Cost	Funding Source
Pipeline Corridor Multi-Use Pathway (Phase 2 - Parkway Estates)	Recreation	Parks	PR2509	\$95,000	Reserves
Multi-Use Pathway (Arrowhead Park)	Recreation	Parks	PR2707	\$75,000	Reserves
Long Sault Parkette Project (Phase I)	Recreation	Waterfront Lands	PR2708	\$750,000	Reserves/DC's
Roof Replacement (Metal)	Facilities	OPP Detachment	RF2701	\$175,000	Reserves
Parking Lot Lighting	Facilities	Municipal Building	RF2702	\$40,000	Reserves

\$6,108,457

Capital Project Summary – Office of the CAO

Description	Department	Project #	Project Cost	Funding Source
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Project Year 2026

Communications System	Fire, Infrastructure, Rec & Facility	GC2601	\$100,000	Reserves
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Project Year 2027

Communications System	Fire, Infrastructure, Rec & Facility	GC2601	\$275,000	Tax Dollars
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2026 – 2027 Capital Budget Project Sheet

Department: CAOs Office
Project Number: GC2601
Project Name: Corporate Wide Communication System
Project Year: 2026

Project Description

In 2023 the fire department identified the need for a communication review. This review focused on the fire departments needs to address aging infrastructure.

In 2024 the fire department began with the purchase of Tait handheld and base radios that would be compatible with new upgraded digital technology.

This capital project request seeks funding to conduct a comprehensive review and assessment of the organization's current radio communication systems across all sites and business units, including Fire Services, Infrastructure Services, Recreation, Facilities and By-Law.

The objective is to evaluate the current system's performance, coverage, compliance, and operational alignment, with a view to modernizing infrastructure, ensuring safety and reliability, and aligning with future communication needs.

Project Justification

Reliable communication is critical for operations, safety, emergency response, and coordination across departments, especially in field operations, maintenance, security, and logistics. The current system is facing challenges such as:

- Aging analog infrastructure and equipment
- Limited coverage or signal dead zones
- Incompatibility across departments/sites
- Use of employees personal equipment to meet needs in the field
- Increasing maintenance costs and vendor support issues
- Regulatory compliance concerns (e.g., FCC frequency changes)

A strategic review will ensure informed decisions on future investments, mitigate operational risks, and support business continuity and emergency response readiness.

Project Budget Expenditure / Funding

Project Total \$100,000

Funding Source - Reserves

Project Implications

Without this project the communications abilities across the departments with significant field work will continue to deteriorate. Safety of employees and increasing costs to maintain differing pieces of equipment that do not meet needs are increasing the Township’s liabilities.

Picture



2026 – 2027 Capital Budget Project Sheet

Department: CAOs Office
Project Number: GC2601
Project Name: Corporate Wide Communication System
Project Year: 2027

Project Description

Implementation of recommendations for the review of the corporate wide communication system.

Project Justification

The requested funds will enable the project to move forward with equipment and implementation based on recommendations from the comprehensive review and assessment of the current environment.

Project Budget Expenditure / Funding

Project Total \$275,000

Funding Source – Tax Dollars

Project Implications

Completing this project supports the increase in safety for employees and reduces operating costs and Township liabilities in the event of a communications failure.

Picture



Capital Project Summary – Corporate Services

Description	Department	Project #	Project Cost	Funding Source
Project Year 2026				
Drone Program	Information Technology	IT2601	\$27,000	Grant
Project Year 2027				
Rehabilitate Council Chambers	Council/IT	IT2701	\$217,000	Reserves

2026 – 2027 Capital Budget Project Sheet

Department: Corporate Services
Project Number: IT2601
Project Name: Drone Program
Project Year: 2026

Project Description

The Drone Program aims to integrate drone technology into municipal operations to enhance emergency preparedness, infrastructure monitoring, and community engagement. By leveraging drones, the Township will improve response times, reduce operational costs, and provide innovative services that align with modern emergency management and development practices.

The program will include:

- Two drones: one larger drone for emergency management and infrastructure inspections, and one smaller drone for marketing, recreational promotion, and quick-response tasks.
- Associated equipment: batteries, chargers, storage cases, and software for data processing.
- Training costs: certification and operational training for municipal staff to ensure safe and compliant drone use.

Project Justification

This project strengthens municipal emergency preparedness and resilience by leveraging drone technology for rapid response, infrastructure monitoring, and proactive risk mitigation, directly aligning with CEPG objectives—and will be fully funded through the CEPG program if the application is successful.

Project Budget Expenditure / Funding

Project Total \$27,000

Funding Source - Grant

Project Implications

Without this program, the Township would face slower emergency response times, higher inspection costs, and limited capacity to proactively manage risks and promote community development.

Picture



2026 – 2027 Capital Budget Project Sheet

Department: Corporate Services
Project Number: IT2701
Project Name: Chambers and Community Hall Rehabilitation
Project Year: 2027

Project Description

This capital project aims to modernize and enhance the audio-visual infrastructure in the Council Chambers and Community Hall to improve meeting experiences, accessibility, and streaming capabilities. The upgrades will ensure seamless integration with assistive technologies and provide a robust platform for future needs.

Scope of Work

1. Audio System Replacement
 - Replace existing audio systems in Council Chambers and Community Hall.
 - Implement a wireless system for flexibility and reduced cabling.
 - Add additional capacity to support larger meetings and events.
 - Integrate with the Hearing Assist System for accessibility compliance.
2. Livestream & Recording System Upgrade
 - Replace current livestream/recording system with:



- Encoder and multiple cameras for high-quality streaming and recording.
- Full integration with audio and visual systems for synchronized output.
- Ensure system operates independently of the Agenda Management System for reliability and flexibility.

3. Facility Upgrade

- Additional outlets and communication options, meeting Emergency Operations Centre recommendations
- Re-location of power supply
- Replace carpet

Project Justification

This upgrade is essential to ensure reliable, high-quality audio and video for Council meetings, improve accessibility through hearing assist integration, and provide modern livestreaming capabilities that enhance transparency and public engagement while future-proofing the facility for evolving technology needs. Additionally, enhancements for the Emergency Response Centre will include robust communication systems, integrated visual displays for real-time data, and improved connectivity to support rapid decision-making during critical incidents.

Project Budget Expenditure / Funding

Project Total: \$217,000

Funding Source - Reserves

Project Implications

Without this improvement, Council Chambers and Community Hall will continue to face outdated audio-visual systems that limit sound quality, hinder accessibility for hearing-impaired participants, and provide unreliable livestreaming and recording capabilities—reducing transparency and overall meeting effectiveness. Similarly, the Emergency Response Centre will remain constrained by insufficient connectivity and outlets causing strain when coordinating critical incidents.

Capital Project Summary – Development Services

Description	Department	Project #	Project Cost	Funding Source
Project Year 2026				
Plan 279 Studies, EA's, Preliminary development works	Economic Development	DS2601	\$350,000	Reserves
Project Year 2027				
Secondary Plan LS or Ingleside	Planning	DS2701	\$150,000	Reserves
Economic Development Strategy	Economic Development	DS2702	\$100,000	Reserves

2026 – 2027 Capital Budget Project Sheet

Department: Development Services
Project Number: DS2601
Project Name: Plan 279 – Studies, EA’s, Preliminary Work
Project Year: 2026

Project Description

The Area Development Strategy for the subject lands is a community-based vision to support achieving the housing needs goals identified, and foster complete, vibrant community development within Ingleside. The site consists of 34 hectares of Township owned, undeveloped, residential lands in Ingleside. Planned water and sewer infrastructure upgrades will lift barriers constraining the growth of Ingleside for almost 30 years.

Project Justification

This project Unlocks 34 hectares of municipally owned residential land in Ingleside, which has been constrained by infrastructure limitations for nearly 30 years. The project is part of an Area Development Strategy aimed at meeting housing and ICI need that will foster a vibrant complete community.

The funds directed to the project will be for:

- Conducting necessary studies and assessments.
- Preliminary development work to prepare the land for future housing and ICI projects.

Project Budget Expenditure / Funding

Project Total - \$350,000.00

Funding Source - Reserves

Project Implications

Without this project proceeding, the Township may delay unlocking critical municipally owned residential lands, this could lead to missed opportunities to meet housing demands and supporting community growth. Potential loss of alignment with long-term strategic goals.

2026 – 2027 Capital Budget Project Sheet

Department: Development Services
Project Number: DS2701
Project Name: Secondary Plan - Long Sault & Ingleside
Project Year: 2027

Project Description

A Secondary Plan is a detailed land use planning document that guides future development and infrastructure investment in a specific area of a municipality. It builds on the broader policies of the Official Plan and provides more precise direction for:

- Land use designations (e.g., residential, commercial, industrial)
- Transportation and servicing infrastructure
- Parks, open spaces, and community amenities
- Urban design guidelines
- Environmental protection measures
- Phasing and implementation strategies



Project Justification

Funds have been allocated to the department's reserve to proceed with a Secondary Plan for each unique urban village. Once the comprehensive Zoning By-law is completed the intent is to proceed with either village depending on Council's direction.

Project Budget Expenditure / Funding

Project Total - \$150,000.00 (\$75,000.00 +/- for each village)

Funding Source - Reserves

Project Implications

Without this project, the Township may face uncoordinated growth, leading to inefficient land use and missed opportunities.

2026 – 2027 Capital Budget Project Sheet

Department: Development Services
Project Number: DS2702
Project Name: Economic Development Strategy
Project Year: 2027

Project Description

An Economic Development Strategy is a roadmap that identifies opportunities to attract investment, support local businesses, and create jobs. It outlines goals, actions, and partnerships to strengthen the local economy, improve quality of life, and ensure sustainable growth. The last Economic Development Strategy was produced in 2016.

Project Justification

The last study was completed in 2013 and amended in 2016. Proceeding with a study ensures data-driven decisions, aligns growth with community priorities, and strengthens eligibility for grants and funding. It also provides a clear roadmap for attracting investment and supporting sustainable development.

Project Budget Expenditure / Funding

Project Total - \$100,000.00

Funding Source – Reserves (possible grant- Rural Ontario Development Program (ROD))

Project Implications

Without this project, the Township risks uncoordinated growth and missed investment opportunities, leading to reduced competitiveness and loss of potential funding.



Capital Project Summary – Fire and Emergency Services

Description	Department	Location	Project #	Project Cost	Funding Source
Project Year 2026					
New Fire Hall - Interior Furnishings	Station # 2	Ingleside	FP2403	\$100,000	Reserves

2026 – 2027 Capital Budget Project Sheet

Department: Fire and Emergency Services
Project Number: FP2403
Project Name: New Fire Hall Furnishings
Project Year: 2026

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project involves the procurement and installation of furnishings for the new fire hall, designed to create a functional and welcoming environment for firefighters and support staff. The furnishings will include essential items such as ergonomic workstations, comfortable seating areas, and storage solutions that enhance workflow and promote teamwork. A small kitchen area will be furnished.

Project Justification

The furnishings for the new fire hall will be required to ensure a functional, safe, and comfortable environment for our firefighters and support staff. These investments are essential for enhancing operational efficiency, promoting well-being during training, and fostering a collaborative atmosphere.

Project Budget Expenditure / Funding

Project Total \$100,000

Funding - Reserves

Project Implications

Without this project, the new Fire Hall at Station 2 Ingleside would not be fully completed. For a fully operational fire hall, the furnishings and workstations would be required.

Picture



Capital Project Summary – Infrastructure Services (Project Year 2026)

Description	Department	Project #	Project Cost	Funding Source
Hunters Road (west)	Roads	PT2601	\$405,000	CCBF
Wheeler Road	Roads	PT2603	\$150,000	OCIF
Neville Road	Roads	PT2604	\$168,000	OCIF
North Valley Road	Roads	PT2606	\$250,000	OCIF
Manning Road	Roads	PT2607	\$230,000	CCBF/DC's
Morgan Road	Roads	PT2608	\$205,000	OCIF
Sunnyview Avenue	Roads	PT2609	\$40,000	CCBF
Melba Street	Roads	PT2610	\$30,000	CCBF
Cheryl Street	Roads	PT2611	\$50,000	CCBF
Mack Street	Roads	PT2612	\$45,000	OCIF
Black River Road	Roads	PT2613	\$580,000	Tax Dollars
Moulinette Isl.	Roads	PT2511	\$375,000	OCIF/DC's/Tax
CR 29 Transfer Station	Landfills	PW2501	\$1,200,000	Debenture
Engineering / Design	Bridges & Major Culverts	PT2614	\$100,000	Tax Dollars
Annual replacements	Sidewalk	PT2615	\$100,000	Tax Dollars
Annual replacements	Street Lights	PT2616	\$15,000	Tax Dollars
Half Ton	Fleet-Infrastructure	PF2601	\$70,000	Reserve
Garbage Truck	Fleet-Infrastructure	PF2602	\$530,000	Tax Dollars
SUV	Fleet-Development Services	PF2603	\$35,000	Reserve
1 ton Rescue	Fleet-Fire	PF2604	\$180,000	Tax Dollars
Half Ton	Fleet-Recreation	PF2605	\$70,000	Tax Dollars

Capital Project Summary – Infrastructure Services (Project Year 2027)

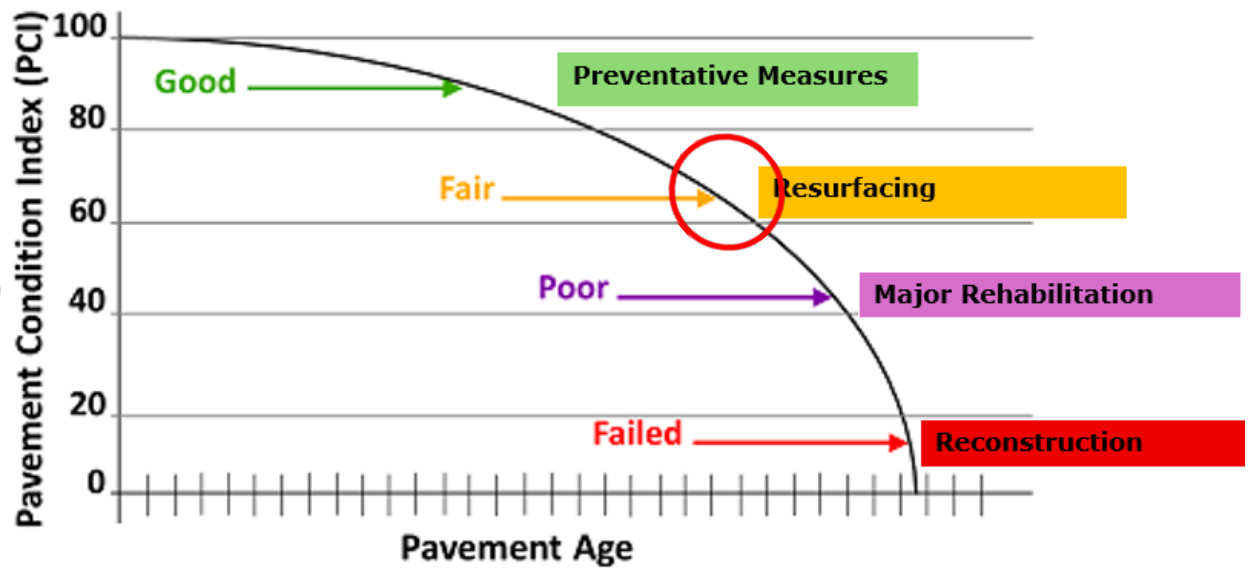
Description	Department	Project #	Project Cost	Funding Source
North Lunenburg Road East	Roads	PT2701	\$212,000	OCIF
Eamer Road	Roads	PT2702	\$106,000	OCIF
Dixon Road	Roads	PT2703	\$318,000	OCIF
Eligh-Beckstead Road	Roads	PT2704	\$390,000	OCIF/Tax
Otto Road	Roads	PT2705	\$291,806	CCBF
Bush Glen Road	Roads	PT2706	\$33,601	CCBF
Colonial Drive	Roads	PT2707	\$238,750	OCIF
Vin Vista	Roads	PT2708	\$108,000	CCBF
Shaver	Roads	PT2709	\$20,000	CCBF
Box Culvert (TBD)	Bridges & Major Culverts	PT2710	\$500,000	Tax Dollars
Annual replacements	Sidewalk	PT2711	\$100,000	Tax Dollars
Annual replacements	Street Lights	PT2712	\$15,000	Tax Dollars
Half Ton	Fleet-Infrastructure	PF2701	\$70,000	Tax Dollars
Garbage Truck	Fleet-Infrastructure	PF2702	\$530,000	Tax Dollars
Sidewalk plow	Fleet-Infrastructure	PF2703	\$250,000	Tax Dollars
Half Ton	Fleet-Recreation	PF2704	\$70,000	Tax Dollars
Pumper / Rescue	Fleet-Fire	PF2705	\$675,000	Debenture



SAFE AND RELIABLE
INFRASTRUCTURE

1.1 Taking an evidence-based approach to infrastructure renewal projects.

- Establish prioritized list of road reconstruction projects based on Asset Management Plan. (Summer 2025)



Inventory

HCB Asphalt	113 km
LCB Surface Treatment	84 km

Asphalt Life Cycle

HCB (Asphalt) requires resurfacing every 18 – 20 years

LCB (Surface Treatment) requires resurfacing every 5 – 7 years

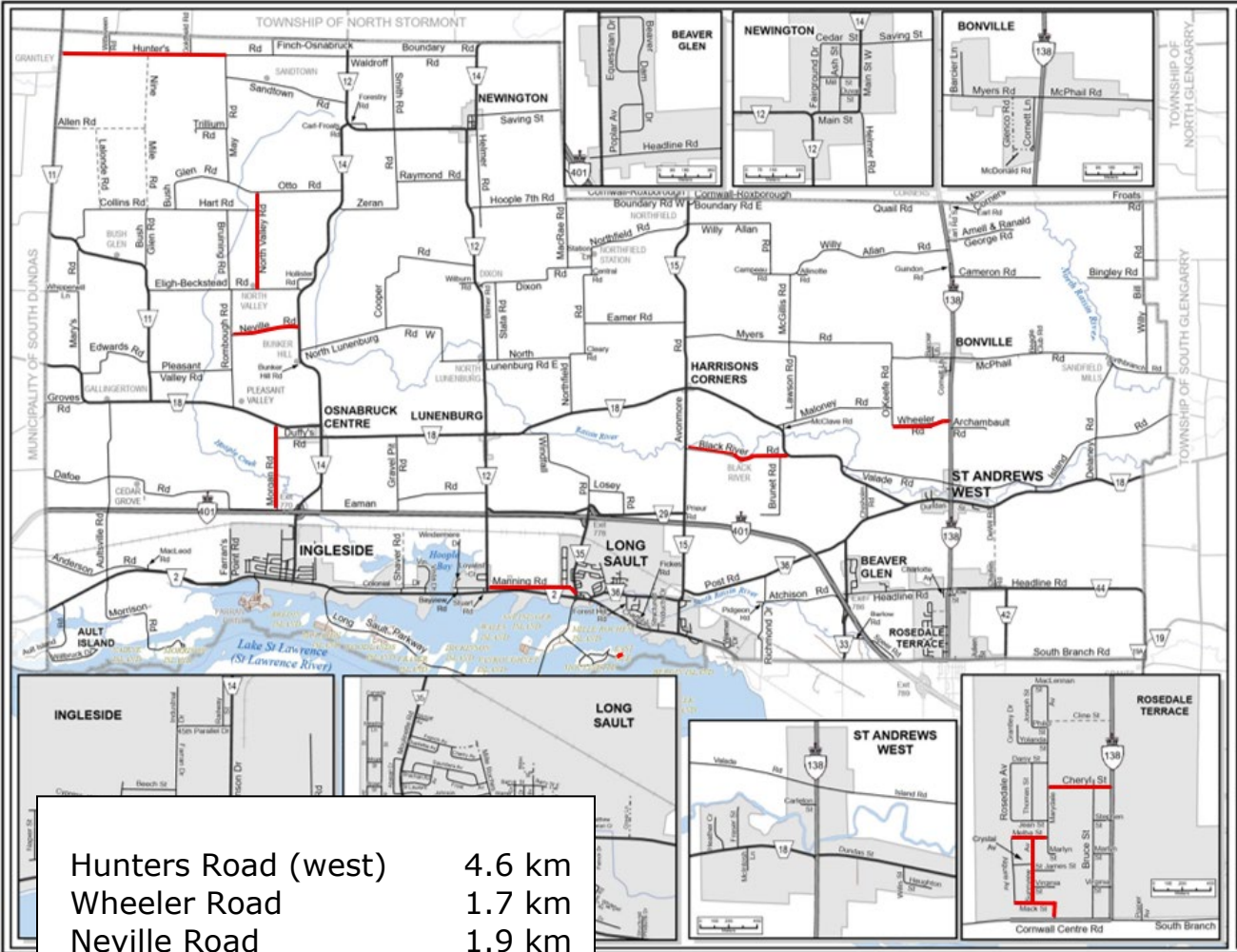
Annual Requirements for Resurfacing

HCB Asphalt	6 km
LCB Surface Treatment	16 km

Now Need Roads 3 km

25 km Annual Program

2026 Roads Capital Locations – 20 km



2026 - 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: Various
Project Name: Thin Lift Resurfacing
Project Year: 2026

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project provides for the thin lift asphalt resurfacing for a total 17 km of road. 6 km of existing HCB (asphalt) roads and 11 km of LCB (surface treatment).

Project Justification

These roads are at the age and condition that timely resurfacing will extend the life cycle of the asset reducing maintenance cost while maintaining current level of service.

Project Budget Expenditure / Funding

Project Total \$1,573,000.00

Funding Sources – CCBF/OCIF/Tax Dollars

Project Implications

Without this project, the road infrastructure will continue to deteriorate resulting in a lower level of service and higher maintenance cost.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2613
Project Name: Black River Road
Project Year: 2026

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project provides for the rehabilitation of 2.9 km of asphalt road.

Project Justification

This road is at the age and condition that it would not qualify for resurfacing. The existing asphalt will need to be pulverized, graded with added granular then paved with a full lift of asphalt.

Project Budget Expenditure / Funding

Project Total \$580,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the road will continue to deteriorate resulting in higher maintenance and replacement cost.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2511
Project Name: East Island Causeway
Project Year: 2026

Project Description

The Cost for the East Island Causeway was split over 2 years with the first phase being completed in 2025. This phase will complete the installation of the cul-de-sac, drainage, realignment of entrances and asphalt paving.

Project Justification

The requested funds will enable the completion of the Moulinette Island construction project.

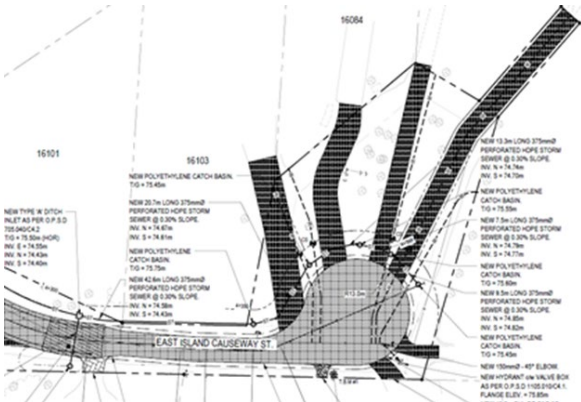
Project Budget Expenditure / Funding

Project Total \$375,000.00

Funding Source - OCIF, DCs and Tax Dollars

Project Implications

Without this project, the final phase of the project will not be completed.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PW 2501
Project Name: County Road 29 Waste Transfer Station
Project Year: 2026

Project Description

With the proposed closure of the Trillium landfill within the next year, the County Road 29 Waste Transfer Station will be required to continue providing a local waste disposal location.

Project Justification

The requested funds will enable the municipality to maintain the current level of service.

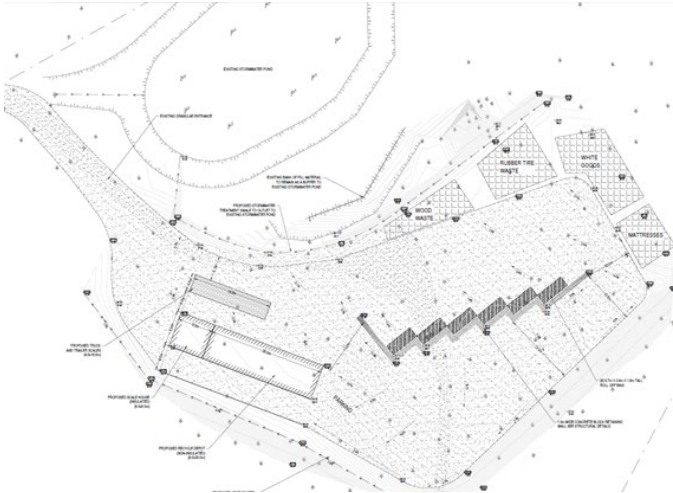
Project Budget Expenditure / Funding

Project Total \$1,200,000.00

Funding Source - Debentured

Project Implications

Without this project, there will not be a location for local residents to bring their excess waste in South Stormont. All residents will be required to bring their waste to the GFL Landfill in Moose Creek



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2614
Project Name: Bridge Design (TBD)
Project Year: 2026

Project Description

This project provides the funds needed to begin the engineering process for the installation of new structures in 2027

Project Justification

The biennial OSIM inspections were conducted in 2025 with the final report to be presented in December. This engineering report will highlight structures that will require rehabilitation or replacement within the next 5 years. These funds will allow the municipality to develop the required engineering documentation to complete the work in 2027.

Project Budget Expenditure / Funding

Project Total \$100,000.00

Funding Source - Tax Dollars

Project Implications

Under the municipal act we are required to maintain the bridges in a “state of repair”. Failing to do so will put the municipality out of compliance with the municipal act.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2615
Project Name: Annual Sidewalk Replacement
Project Year: 2026

Project Description

This project provides for the annual replacement of sidewalks that are in a state of disrepair.

Project Justification

The requested funds will enable the municipality to maintain compliance with Minimum Maintenance Standards (MMS).

Project Budget Expenditure / Funding

Project Total \$100,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, it would put the municipality out of compliance with MMS and lower the current levels of service.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2616
Project Name: Annual Street Light Replacements
Project Year: 2026

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project provides for the potential installation of 2 street lights upon the recommendation of staff or from request from the public and final approvals from council.

Project Justification

The requested funds will permit the installation of street lighting in locations that are deemed deficient or to replace failing infrastructure currently in place.

Project Budget Expenditure / Funding

Project Total \$15,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the potential for unsafe conditions may result.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PF 2601
Project Name: Half Ton Replacement
Project Year: 2026

Project Description

This project provides for the replacement of a half ton truck that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable the purchase of a similar vehicle than the unit deemed to be at the end of their service life. The vehicle being replaced is a 2011 Ford F150 with over 350,000km on the odometer.

Project Budget Expenditure / Funding

Project Total \$70,000.00

Funding Source - Reserve

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate and will need to be removed from the fleet without replacement.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PF 2605
Project Name: New Half Ton
Project Year: 2026

Project Description

This project provides for a new Half ton truck for Recreation & Facilities.

Project Justification

The requested funds will provide for the removal of a rental unit from the fleet which will be more cost effective over the service life of the vehicle.

Project Budget Expenditure / Funding

Project Total \$70,000.00

Funding Source - Tax Dollars

Project Implications

Without this project it will required that the department continue to rent a vehicle.

2026 – 2027 Capital Budget Project Sheet

Department: Development Services
Project Number: PF 2603
Project Name: SUV Replacement
Project Year: 2026

Project Description

This project provides for the replacement of a SUV that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable the purchase of a similar vehicle than the unit deemed to be at the end of their service life. The vehicle being replaced is a 2014 Ford Escape with over 260,000km on the odometer.

Project Budget Expenditure / Funding

Project Total \$35,000.00

Funding Source - Reserve

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate and will need to be removed from the fleet without replacement.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PF 2602
Project Name: Garbage Truck
Project Year: 2026

Project Description

This project provides for the replacement of a Garbage truck that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable the purchase of a similar vehicle than the unit deemed to be at the end of their service life. The vehicle being replaced is 2013 s garbage truck with over 330,000 km on the odometer.

Due to the nature of the work performed by these trucks they quickly become high maintenance and less cost effective early in their service life.

Project Budget Expenditure / Funding

Project Total \$530,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate resulting in increasing maintenance cost.



2026 – 2027 Capital Budget Project Sheet

Department: Fire and Emergency Services
Project Number: PF 2604
Project Name: Rescue One-Ton
Project Year: 2026

Project Description

This project aims to procure a new one-ton pickup truck for the South Stormont Fire and Rescue Station #4 St-Andrew's. The truck will be used as a utility vehicle and replace our current backup pumper truck which is primarily used as a transportation vehicle for fire personnel in an emergency.

Project Justification

The vehicle will serve as a versatile workhorse, essential for transporting personnel, equipment and materials to various training sites and emergency response situation.

Project Budget Expenditure / Funding

Project Total \$180,000.00

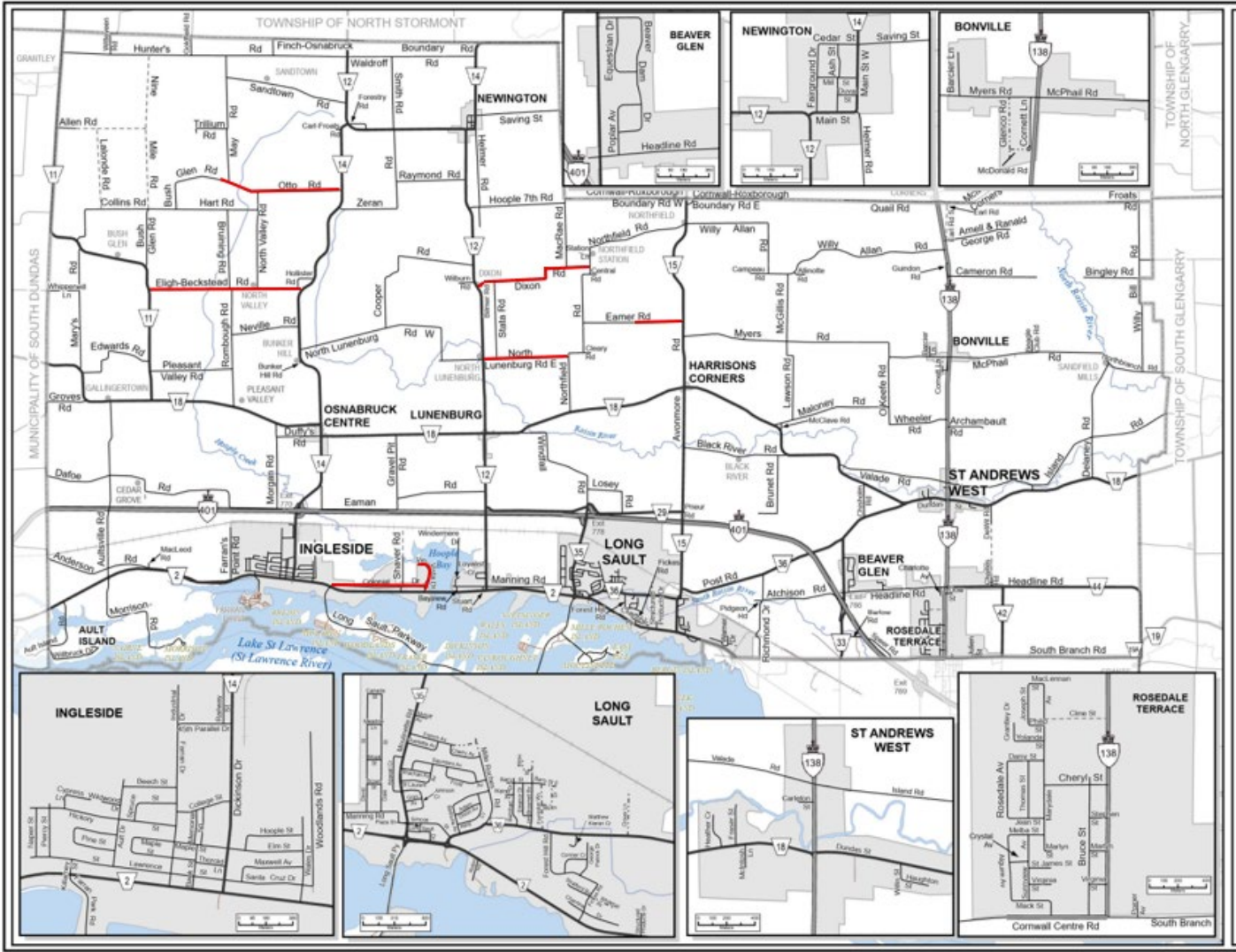
Funding Source - Tax Dollars

Project Implications

Without this project, we would need to keep and maintain our back up pumper. The pumper has an annual cost factor for maintenance and certification.



2027 Roads Capital Locations – 19km



Eamer Road	1.2 km
North Lunenburg Road East	2.4 km
Dixon Road	3.6 km
Eligh-Beckstead Road	4.4 km
Otto Road	3.3 km
Bush Glen Road	0.38 km
Colonial Drive	2.7 km
Vin Vista	1.1 km

2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: *Various*
Project Name: Thin Lift Resurfacing
Project Year: 2027

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project provides for the thin lift asphalt resurfacing of a total 19 km of road. 7 km of existing HCB (asphalt) roads and 11 km of LCB (surface treatment).

Project Justification

These roads are at the age and condition that timely resurfacing will extend the life cycle of the asset reducing maintenance cost while maintaining current level of service.

Project Budget Expenditure / Funding

Project Total \$ 1,718,157.00

Funding Sources – CCBF/ OCIF / Tax Dollars

Project Implications

Without this project, the road will continue to deteriorate resulting in higher maintenance and replacement cost.

2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2710
Project Name: Bridge & Culvert Repair / Replacement
Project Year: 2027

Project Description

This project provides for the repairs outlined in the 2025 OSIM report to be completed. At time of preparation of the budget this report has not been presented, therefore, the value is an estimate to complete on large box culvert replacement. Final values will be based on engineering designs completed in 2026.

Project Justification

The biennial OSIM inspections were conducted in 2025 with the final report to be presented in December. This engineering report will highlight structures that will require rehabilitation or replacement within the next 5 years. Pending 2026 budget approvals, engineering documentation to design the work will be completed in 2026, with construction being completed in 2027.

Project Budget Expenditure / Funding

Project Total \$ 500,000.00

Funding Source - Tax Dollars

Project Implications

Under the municipal act we are required to maintain the bridges in a “state of repair”. Failing to do so will put the municipality out of compliance with the municipal act.

2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2711
Project Name: Annual Sidewalk Replacement
Project Year: 2027

Project Description

This project provides for the annual replacement of sidewalks that are in a state of disrepair.

Project Justification

The requested funds will enable the municipality to maintain compliance with Minimum Maintenance Standards (MMS).

Project Budget Expenditure / Funding

Project Total \$100,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, it would put the municipality out of compliance with MMS and lower the current levels of service.



2026 – 2027 Capital Budget Project Sheet

Department: Infrastructure Services
Project Number: PT 2712
Project Name: Annual Street Light Replacements
Project Year: 2027

Project Description

The Township's Strategic Action Plan is the roadmap that guides Council and staff in making decisions, identifying priorities, determining service levels and approving projects. It defines the strategic focus, guiding values and strategic goals and objectives that will serve the community over the next decade.

This project provides for the potential installation of 2 street lights upon the recommendation of staff or from request from the public and final approvals from council.

Project Justification

The requested funds will permit the installation of street lighting in locations that are deemed deficient or to replace failing infrastructure currently in place.

Project Budget Expenditure / Funding

Project Total \$15,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the potential for unsafe conditions may result.



2026 – 2027 Capital Budget Project Sheet

Department: Fleet-Infrastructure Services
Project Number: PF 2701
Project Name: Half Ton Replacement
Project Year: 2027

Project Description

This project provides for the replacement of a half ton truck that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable the purchase of a similar vehicle than the unit deemed to be at the end of their service life. The vehicle being replaced is a 2014 Ford F150 with over 450,000km (2025) on the odometer.

Project Budget Expenditure / Funding

Project Total \$70,000.00

Funding Source - Tax dollars

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate and will need to be removed from the fleet without replacement.



2026 – 2027 Capital Budget Project Sheet

Department: Fleet-Infrastructure Services
Project Number: PF 2702
Project Name: Garbage Truck
Project Year: 2027

Project Description

This project provides for the replacement of a Garbage truck that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable the purchase of a similar vehicle than the unit deemed to be at the end of their service life. The vehicle being replaced is a 2020 International Garbage Truck with 200,000km (2025) on the odometer.

Due to the nature of the work performed by these trucks they quickly become high maintenance and less cost effective early in their service life.

Project Budget Expenditure / Funding

Project Total \$550,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate resulting in increasing maintenance cost.



2026 – 2027 Capital Budget Project Sheet

Department: Fleet-Infrastructure Services
Project Number: PF 2703
Project Name: Sidewalk Plow Rebuild or Replacement
Project Year: 2027

Project Description

This project provides for the replacement of a Sidewalk plow that was identified on the 10-year vehicle replacement schedule.

Project Justification

The requested funds will enable to either replace or rebuild the current unit pending its condition after two more winters.

Project Budget Expenditure / Funding

Project Total \$ 250,000.00

Funding Source - Tax Dollars

Project Implications

Without this project, the condition of the vehicle will continue to deteriorate resulting in increasing maintenance cost.



2026 – 2027 Capital Budget Project Sheet

Department: Fleet-Recreation and Facilities
Project Number: PF 2704
Project Name: Half Ton Replacement
Project Year: 2027

Project Description

This purchase will be for a replacement of a 2015 half ton truck.

Project Justification

The current vehicle is approaching its end of life and it is anticipated that it will reach 275,000 kilometers in 2027.

Project Budget Expenditure / Funding

Project Total \$ 70,000.00

Funding Source - Tax Dollars

Project Implications

If this vehicle is not purchased it will require the department to use a rental vehicle at an approximate cost of \$25,000 per year.

2026 – 2027 Capital Budget Project Sheet

Department: Fleet- Fire and Emergency Services
Project Number: PF 2705
Project Name: Pumper / Rescue
Project Year: 2027

Project Description

This project involves the replacement of the current aging pumper truck in Station #3 Newington. The current pumper truck has 27 years of service and has already had an insurance extension. A request for a second extension has been submitted to continue with the truck until 2027. The FUS (Firefighter Underwrites Survey) is an assessment conducted to evaluate the fire protection capabilities of a community or specific property. FUS determines the level of fire risk and the associated insurance premiums. Any fire truck pumper 25 years and older is deemed to be no longer a viable source of fire protection.

Project Justification

The current pumper truck #3 has reached its overall life cycle for firefighting capabilities. Based on the years of service, the truck will no longer meet the (FUS) standards for insurance in fire protection in our community. Furthermore, the aging truck could lead to reliability issues and increased maintenance costs. The new pumper truck will have modern technology which will enhance firefighter safety and operational efficiency. This new investment will be compliant with (FUS) standards and provide superior firefighting for the next 25 years.

Project Budget Expenditure / Funding

Project Total \$675,000.00

Funding Source – Debenture

Project Implications

Not purchasing a new fire truck pumper poses a significant risk to public safety and community safety. It is crucial to invest in modern firefighting equipment to ensure effective emergency response and to safeguard both residents and firefighters.



Capital Project Summary – Recreation and Facilities

Description	Department	Location	Project #	Project Cost	Funding Source
Project Year 2026					
Driveway Lighting and Cameras	Recreation	Lost Villages Museum (Ault Park)	PR2601	\$16,500	Reserves
Gazebo	Recreation	Memorial Square	PR2602	\$58,500	Donation/Reserves
Level Ice Laser System	Recreation	Long Sault Arena	PR2603	\$28,000	Reserves
Water Treatment System	Recreation	Long Sault Arena	PR2604	\$42,000	Reserves
Condenser with Stand	Recreation	Long Sault Arena	PR2605	\$250,000	Reserves
Pipeline Corridor Multi-Use Pathway (Part 3 - Chase Meadows)	Recreation	Chase Meadows	PR2508	\$225,000	Grant/Reserves
Tree Planting Program	Recreation	Various	PR2606	\$38,000	Grant/Reserves
Tennis Court Repairs & Painting	Recreation	Long Sault, Rosedale, St.And.	PR2607	\$33,500	Reserves
Dog Park Construction & Design	Recreation	Waterfront Lands	PR2608	\$375,000	Reserves/DC
Kayak Park Construction & Design	Recreation	Waterfront Lands	PR2609	\$250,000	Reserves/DC
Long Sault Parkette Design	Recreation	Waterfront Lands	PR2610	\$50,000	DC's
Purchase & Acquisition of Lands	Recreation	Waterfront Lands	PR2611	\$1,650,000	Debenture
Roof Replacement (Metal)	Facilities	Municipal Building	RF2601	\$160,000	Reserves
Shower Installation	Facilities	Station # 3	RF2602	\$18,000	Grants
Parking Lot Lighting	Facilities	Ingleside Library	RF2603	\$18,500	Reserves

Description	Department	Location	Project #	Project Cost	Funding Source
Project Year 2027					
Construction of Concrete Walkways - Phase II	Recreation	Lost Villages Museum (Ault Park)	PR2701	\$90,000	Grants/Tax Dollars
Chiller Gaskets	Recreation	Long Sault Arena	PR2702	\$34,800	Reserves
Cenotaph Improvements	Recreation	Memorial Square	PR2703	\$25,000	Grant/Reserves
Repairs & Painting (Ingleside)	Recreation	Tennis Courts	PR2704	\$33,500	Reserves
Outdoor Rink Improvements	Recreation	Ingleside	PR2705	\$45,000	Tax Dollars
Lakeview Heights Park	Recreation	Parks	PR2706	\$75,000	DC/Tax Dollars
Pipeline Corridor Multi-Use Pathway (Phase 2)	Recreation	Parkway Estates	PR2509	\$95,000	Reserves
Multi-Use Pathway	Recreation	Arrowhead Park	PR2707	\$75,000	Reserves
Long Sault Parkette Project (Phase I)	Recreation	Waterfront Lands	PR2708	\$750,000	Reserves/DC's
Roof Replacement (Metal)	Facilities	OPP Detachment	RF2701	\$175,000	Reserves
Parking Lot Lighting	Facilities	Municipal Building	RF2702	\$40,000	Reserves

2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: RF2601
Project Name: Shingle Roof Replacement (Town Hall)
Project Year: 2026

Project Description

Removal of asphalt shingles and replacement with metal roof, snow guards as required, and additional ventilation.

Project Justification

The current shingles are past their useful life expectancy and staff can no longer justify the annual maintenance cost to repair them following winter weather events or severe windstorms. The metal roof materials would have a 40-year warranty, compared to quotes received for asphalt shingles (\$115,000) at a 15-year warranty.

Project Budget Expenditure / Funding

Project Total: \$160,000

Funding Source: Reserves

Project Implications

Continuing to push the replacement of these roofing materials will risk the integrity of the rest of the building and could lead to future maintenance implications and large capital costs.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: RF2602
Project Name: Installation of Shower – Station 3
Project Year: 2026

Project Description

Installation of a shower facility at Station 3 (Newington) to provide opportunity for firefighters to shower once they return from an emergency call.

Project Justification

Showering promptly prevents them from contaminating their vehicles, homes, and family members, as the residue can be transferred through contact and off gassing from their gear.

Project Budget Expenditure / Funding

Project Total: \$18,000

Funding Source: Grant

Project Implications

A grant application has been submitted; completion of this project will result in all four (4) Fire Stations offering a shower facility for personnel that attend emergency calls / fire events.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: RF2603
Project Name: Parking Lot Lighting – Ingleside Library
Project Year: 2026

Project Description

Installation of two (2) pole lights to illuminate the parking lot at the Ingleside Library.

Project Justification

SDG County Library has requested this project to eliminate concerns of staff that the parking currently has no lighting.

Project Budget Expenditure / Funding

Project Total: \$18,500

Funding Source: Facilities Reserve

Project Implications

The parking lot is dark in the evening/night. The parking lot is also used by staff, visitors of the Senior Support Centre, and others who attend events at Memorial Square.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2601
Project Name: Security Cameras & Lighting Upgrades
Project Year: 2026

Project Description

Installation of security cameras and lighting upgrades for various buildings at the Lost Villages Museum.

Project Justification

Ault Park can be very dark at night, and we've had reports of multiple thefts taking place outside of the buildings in 2025. The addition of cameras and extra lighting within the park was a recommendation from the OPP as a measure to deter future issues.

Project Budget Expenditure / Funding

Project Total \$16,500

Funding Source: Tax Dollars

Project Implications

This project not only helps protect the investment to the facilities and grounds at Ault Park (Lost Villages Museum), it also provides a heightened sense of security during the day when volunteers and Township staff are working and interacting with a wide range of visitors.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2602
Project Name: Construction of a Park Gazebo
Project Year: 2026

Project Description

Construction of a 16’ park gazebo at Memorial Square in Ingleside.

Project Justification

A local community group presented the concept for this project during a delegation to Council. They have fundraised approximately \$35,000 towards the project; they envision this will beautify the park and encourage social activities while providing shade for library users to read books.

Project Budget Expenditure / Funding

Project Total \$58,500

Funding Source: Donation / Reserves

Project Implications

Construction of this project will create an added level of service for future maintenance. Not moving forward with the project would require the Township to deny the donation from the community group. (picture below does not represent the final design for the project).



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2603
Project Name: Level Ice Laser System (Zamboni)
Project Year: 2026

Project Description

A level ice laser system is an automated laser-controlled system that fits onto an ice resurfacer to create a consistently level and smooth ice surface. It works by using a laser transmitter to send a reference beam to a receiver on the resurfacer, which then automatically adjusts the cutting blade to maintain a precise ice thickness and eliminate operator error.

Project Justification

This project is recommended to increase the quality of ice and reduce the requirements for staff to perform lengthy weekly ice maintenance measures at the Long Sault Arena. This system is widely used throughout the industry.

Project Budget Expenditure / Funding

Project Total \$28,000

Funding Source: Arena Reserves

Project Implications

Ice Maintenance mornings require that the arena be closed to all potential rentals during those hours and thus reduce the opportunity for additional revenue.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2604
Project Name: Condenser Water Treatment System
Project Year: 2026

Project Description

Purchase and installation of a condenser water treatment system at the Long Sault Arena.

Project Justification

A condenser water treatment system is used in arenas to protect the cooling equipment, maintain energy efficiency, and reduce operating costs. It prevents scale, corrosion, and microbial growth such as legionella that can build up on heat exchanger surfaces.

Project Budget Expenditure / Funding

Project Total \$42,000

Funding Source: Reserves

Project Implications

The current unit was installed in 2010 and has lost approximately 5 years of useful life expectancy due to rust and corrosion caused by untreated water. Formation of legionella could result in health risks for Township staff or contracted service providers who perform maintenance on the equipment.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2605
Project Name: Condenser with Stand/Platform
Project Year: 2026

Project Description

An evaporative condenser in an arena's refrigeration system is a key component that helps create and maintain the ice. It works by combining the cooling effects of both water and air to efficiently remove excess heat from the system's refrigerant.

Project Justification

The current condenser has reached the end of its useful life and is starting to show significant erosion causing sediment to spill back into the system causing additional maintenance to other components of the refrigeration plant. The stand is original from 1994 and does not meet the current health and safety standards for Township staff or contracted service providers to perform routine maintenance on the components.

Project Budget Expenditure / Funding

Project Total \$250,000

Funding Source: Reserves

Project Implications

Our arena service provider has flagged this replacement for 2025 or 2026. Ammonia gas is transferred from the chiller to the condenser unit; a leak could pose serious health risks. If the condenser would fail during an ice rental season the Township could lose the ice or would require an expensive rental unit to continue operations.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2508
Project Name: Phase I – Multi-Use Trail (Pipeline)
Project Year: 2026

Project Description

Construct a 620-meter multi-use recreational trail from the Chase Meadows Park (Forrester Way) to the Long Sault Arena (Mille Roches Road).

Project Justification

The Township received a grant from the Ontario Trillium Foundation for the construction of this asphalt trail that aims to provide a safe and accessible active transportation route for residents in Chase Meadows and surrounding area to connect with the amenities within the Village of Long Sault.

Project Budget Expenditure / Funding

Project Total \$225,000

Funding Source: GRANT (\$193,200) / Reserves

Project Implications

As per the agreement with the funder, this project must be substantially completed prior to November 2026.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2606
Project Name: Tree Planting Program
Project Year: 2026

Project Description

Installation of 38 mature trees across various Township owned properties and green spaces.

Project Justification

Council previously approved a regional application lead by the Raisin Region Conservation Authority to the Federation of Canadian Municipalities to help restore our tree canopy that has been affected by the recent removal of dead ash trees.

Project Budget Expenditure / Funding

Project Total \$38,000

Funding Source: GRANT (\$19,000) / Reserves

Project Implications

This grant would provide 50% funding and provide the Township an opportunity to plant a significant number of mature trees at various locations.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2607
Project Name: Court Repairs and Painting
Project Year: 2026

Project Description

Provide maintenance to aging court surfaces with crack fill and painting of surfaces and lines at three court locations (St. Andrews West, Rosedale Terrace, Long Sault)

Project Justification

Aging courts have some significant cracks developing in the asphalt surfacing that pose a health and safety risk for users and could worsen if not corrected.

Project Budget Expenditure / Funding

Project Total \$33,500

Funding Source: Reserves

Project Implications

The longer the cracks are exposed without the proper seal the more that water forms inside and freezes during winter months and further compromises the state of the asphalt court surface.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2608
Project Name: Dog Park Design & Construction
Project Year: 2026

Project Description

Hire a landscape architect to assist with the design and tender specifications for the construction of a community dog park. This will include fencing, water source, parking, and park amenities.

Project Justification

This project has been identified by Council as a priority. Staff would like to engage members of the community as part of the design phase and create a shovel-ready plan for the commencement of construction in 2026-2027.

Project Budget Expenditure / Funding

Project Total \$375,000

Funding Source: Reserves

Project Implications

A design is required to build the specifications for a tender document.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2609
Project Name: Kayak Park Design & Construction
Project Year: 2026

Project Description

Hire a landscape architect to assist with the design and tender specifications for the construction of a community kayak park. This could include parking, docks, landscaping, kayak launch, etc.

Project Justification

This project has been identified by Council as a priority. Staff would like to engage members of the community as part of the design phase and create a shovel-ready plan for the commencement of construction in 2026-2027.

Project Budget Expenditure / Funding

Project Total \$250,000

Funding Source: Reserves

Project Implications

A design is required to build the specifications for a tender document.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR26010
Project Name: Long Sault Parkette Design
Project Year: 2026

Project Description

Hire a landscape architect to review the concepts plans of the master plan and complete final design and a phased approach to the construction of a new park. This will include class C estimates for future capital costs and tender specifications for phase I projects.

Project Justification

This project has been identified by Council as a priority. Staff would like to use the comments received from the public during past surveys and open houses to influence the design phase and create a shovel-ready phased approach for the future construction of a new park.

Project Budget Expenditure / Funding

Project Total \$50,000

Funding Source: Reserve

Project Implications

A design is required to build the specifications for a tender document.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2611
Project Name: Purchase of New Parklands
Project Year: 2026

Project Description

Purchase of new parklands to create regional style park opportunities in the Township of South Stormont.

Project Justification

This purchase has been identified by Council as a priority and enables the Township to move forward with the concept plans that were developed as part of the master plan.

Project Budget Expenditure / Funding

Project Total \$1,650,000

Funding Source: Debenture

Project Implications

A debenture to purchase these lands will require the Township to develop a financial strategy to pay for these lands over a longer period of time. If reserves are used to pay for the land's, funds would not be available to commence designs or construction of park amenities.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: RF2701
Project Name: Shingle Roof Replacement (OPP)
Project Year: 2027

Project Description

Removal of asphalt shingles and replacement with metal roof, snow guards as required, and additional ventilation.

Project Justification

The current shingles are past their useful life expectancy and staff can no longer justify the annual maintenance cost to repair them following winter weather events or severe windstorms. The metal roof materials would have a 40-year warranty, compared to quotes received for asphalt shingles (\$125,000) at a 15-year warranty.

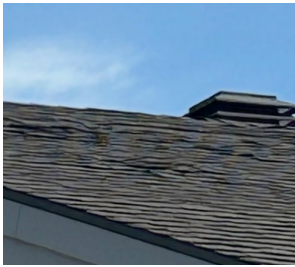
Project Budget Expenditure / Funding

Project Total: \$175,000

Funding Source: Reserves

Project Implications

Continuing to push the replacement of these roofing materials will risk the integrity of the rest of the building and could lead to future maintenance implications and large capital costs. In 2024 and 2025, contractors were hired on several occasions to repair large sections of the asphalt shingles.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: RF2702
Project Name: Parking Lot Lighting Upgrades (LED)
Project Year: 2027

Project Description

Upgrade exterior parking lot lighting at Town Hall and the Long Sault OPP Detachment to LED.

Project Justification

Parking lot lighting has been identified as insufficient. Starting in 2026 many manufactures will phase out production of fluorescent light bulbs making it increasingly more difficult to find replacements.

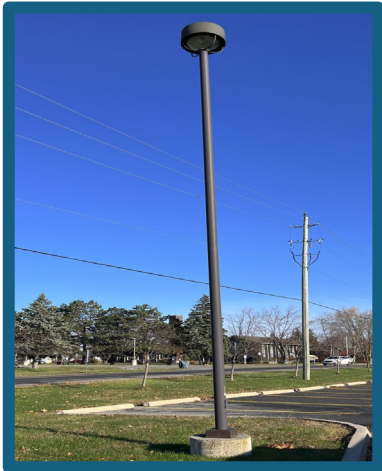
Project Budget Expenditure / Funding

Project Total \$40,000

Funding Source: Reserves

Project Implications

Replacement bulbs for this style of fluorescent lighting will be increasingly more difficult to source starting in 2027.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2701
Project Name: Construction of Concrete Walkways
Project Year: 2027

Project Description

PHASE II for the construction of accessible concrete walkways at the Lost Villages Museum.

Project Justification

Phase I was completed in 2024, staff intend to apply for funding through the Enabling Accessibility Fund to complete these upgrades. The project would provide accessible walkway connections to all facilities and amenities within Ault Park.

Project Budget Expenditure / Funding

Project Total \$90,000

Funding Source: GRANT (\$60,000) / Tax Dollars

Project Implications

This project would ensure that all walkways at the park meet accessibility standards for width and provides proper access to all amenities.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2702
Project Name: Chiller Gasket Replacement
Project Year: 2027

Project Description

Replace the gaskets on the Ammonia Chiller as part of the refrigeration system at the Long Sault Arena.

Project Justification

Industry professionals suggests that gaskets should be replaced every 8 to 12 years depending on the function of the refrigeration system. The Chiller at the Long Sault Arena was installed in 2016 and gasket replacement has been identified as a 2027 project by our refrigeration service provider.

Project Budget Expenditure / Funding

Project Total \$34,800

Funding Source: Reserves

Project Implications

This is an ammonia gas chiller and represents the highest health and safety hazard as part of the operation of a refrigeration plant. It is imperative that the Township meet or exceed industry standards for maintenance on these components.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2703
Project Name: Cenotaph Improvement Project
Project Year: 2027

Project Description

Small capital and landscaping improvements to beautify the cenotaph at Memorial Square in Ingleside.

Project Justification

Grant opportunity to enhance the current landscaping, seating, and design of the cenotaph area.

Project Budget Expenditure / Funding

Project Total \$25,000

Funding Source: GRANT (\$16,000) / Reserves

Project Implications

Opportunity to work with MP Duncan on a federal grant program to revitalize the cenotaph, similar to project that was completed in 2023-2024 at the Lost Villages Museum.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2704
Project Name: Court Repairs and Painting
Project Year: 2027

Project Description

Complete a redesign of the courts at the Ingleside Community Park to offer a combination of dedicated pickleball courts, tennis courts, adjustments to fencing, crack repair, and painting of surface and lines.

Project Justification

This court is the highest volume location in the Township for pickleball and tennis. The courts were constructed in 2018 and will be due for painting, and adjusting the design at this same time will satisfy the user groups.

Project Budget Expenditure / Funding

Project Total \$33,500

Funding Source: Reserves

Project Implications

Staff have established a meeting with key pickleball volunteers to better understand their needs prior to a decision on final design options.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2705
Project Name: Outdoor Rink Improvements
Project Year: 2027

Project Description

Construction and replacement of outdoor rink board systems across several locations, with a focus on options for Ingleside.

Project Justification

A couple of the temporary and permanent rink board systems need to be replaced above and beyond minor maintenance. Once staff presents an outdoor rink strategy for Council in 2026, we will be able to allocate these funds to address the maintenance concerns and finalize plans for the future of an outdoor rink in Ingleside.

Project Budget Expenditure / Funding

Project Total \$45,000

Funding Source: Tax Dollars

Project Implications

Some of the temporary frames and permanent posts are rotting.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2706
Project Name: Lakeview Heights Park Improvements
Project Year: 2027

Project Description

Complete research and public engagement in 2026 to better understand the desires of the residents for parkland opportunities on Columbia Avenue, Primrose Lane, and trail connections. Use 2027 capital funds to implement an action plan to meet the needs of the community.

Project Justification

Staff and Council have received requests for improvements at the current location of the outdoor rink, suggestions related to Township owned lands on Primrose, and complaints regarding the current easement for a walking trail within the subdivision.

Project Budget Expenditure / Funding

Project Total \$75,000

Funding Source: Reserves / Tax Dollars

Project Implications

Residents have been told that options will be explored.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2509
Project Name: Phase II – Multi-Use Trail (Pipeline)
Project Year: 2027

Project Description

Construct a 320-meter multi-use recreational trail from David Street in Parkway Estates to Abigail Crescent in Long Sault.

Project Justification

Project aims to provide a safe and accessible active transportation route for residents in Parkway Estates and surrounding area to connect with the amenities within the Village of Long Sault.

Project Budget Expenditure / Funding

Project Total \$95,000

Funding Source: Reserves

Project Implications

Grant opportunities for 2027 have not yet been announced. If grants are not available, it would be reasonable to reduce the budget and shorten the length of the trail.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2707
Project Name: Multi-Use Path (Arrowhead Estates)
Project Year: 2027

Project Description

Construct a 235-meter multi-use recreational trail connecting Matthew Kieren to Connor Crescent in Arrowhead Estates.

Project Justification

Project aims to provide a safe and accessible active transportation route for residents in Arrowhead Estates to safely connect to other roadways within the subdivision.

Project Budget Expenditure / Funding

Project Total \$75,000

Funding Source: Reserves

Project Implications

Grant opportunities for 2027 have not yet been announced.



2026 – 2027 Capital Budget Project Sheet

Department: Recreation and Facilities
Project Number: PR2708
Project Name: Long Sault Parkette Construction
Project Year: 2027

Project Description

Construction of Phase I projects.

Project Justification

This project has been identified by Council as a priority. Funds will be used to construct the projects that are identified as Phase I priority as part of the 2026 design.

Project Budget Expenditure / Funding

Project Total \$750,000

Funding Source: Reserves

Project Implications

Construction of amenities will depend on tender results. Grant opportunities for 2027 have not yet been announced.



2026-2027 Draft Budget Closing Remarks

The 2026 Draft Budget underscores South Stormont’s ongoing commitment to sound fiscal management, transparency, and community investment. This draft reflects our shared priorities—maintaining essential infrastructure, providing quality services, and fostering a sustainable, inclusive community for all residents.

Through collaboration between Council, staff, and the public, this document serves as a roadmap for discussion and refinement. The feedback and engagement received during this process will ensure that the final budget aligns with both our operational realities and long-term strategic objectives.

Together, we are laying the groundwork for a balanced, forward-looking financial plan that promotes accountability, resilience, and growth.

Next Steps

1. Council Review and Discussion
 - Council members review the draft budget, considering departmental submissions, funding priorities, and service levels.
 - Council may request revisions, additional information, or scenario analysis.
2. Refinement and Adjustments
 - Based on Council direction, staff prepare revised budget estimates and updated projections.
3. Final Budget Preparation
 - A final draft of the 2026-2027 Budget is prepared, incorporating all revisions and updated financial data.
 - The final version is reviewed by senior administration and presented to Council for consideration.
4. Council Approval and Adoption
 - The final 2026-2027 Budget is formally adopted by Council through by-law and once adopted, the budget guides municipal operations, capital planning, and service delivery for the fiscal year.
6. Communication and Implementation
 - The approved budget is published, highlighting key investments and priorities.
 - Departments begin implementation in alignment with approved funding and timelines. On-going monitoring and quarterly financial reporting ensures accountability and transparency.

