



# 2026 Mayor's Budget

January 7, 2026

## Summary Tax Rate Review

To Council	15-Dec-25	To target % + OPP				
	<b>2025</b>	tax rate	<b>2026</b>	tax rate	<b>Change</b>	levy
Levy	\$ 22,322,832		\$ 23,919,010		\$ 1,596,178	7.15%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00942079	<b>3.64% Tax Rate</b>	

Median Tax Impact		
2025	2026	Change
\$ 242,000	\$ 243,000	
\$ 2,200	\$ 2,289	\$ 89.42

Median Residence  
Town general levy

**Average home valued at \$243,000 would see a \$89.42 increase on annual Town portion of tax bill, or \$22.36 on quarterly installment or \$0.24 per day**

## Summary Levy/Tax Review – Reductions

1% Levy Increase = \$223,228

- At Dept Submission - levy **11.66%**, \$24,925,231; tax rate 8.0%
- After SLT Review – levy **9.33%**, \$24,406,190; tax rate 5.75%
- After Mayor's Review –
  - Target: To reach below 2.5% tax rate, outside of OPP:

Reduction Categories	
Expense Reductions	<b>(872,738)</b>
Expense Increases	<b>171,706</b>
Increase in Revenues	<b>(90,900)</b>
Decrease in Revenues	<b>203,145</b>
Use of Reserves	<b>(841,162)</b>
	<b>(1,429,949)</b>

Use of Reserves		
CAO	(160,000)	Manager of Strat Ini - Employment Reserve, year 2 of 2
		ROD 50% funding - Physician Recruitment Project - Reserve funds to come from unspent
CAO	(30,000)	2025 costs - Physician Recruitment Reserve
Fire - FT Labour	(100,000)	Fire FT Labour - Deputy Fire Chief, phase-in - Employment Reserve
OPP Contract Offset	(89,000)	Utilize Police Reserve to help offset 2026 costs - one-time
OPS-Airport	(15,000)	Airport Fuel Tank Cleaning - every 5 years - funded from Airport Reserve
RCP - Museum	(87,600)	Cover 1 Museum position - funded from Employment Reserve
WSIB Rebate Offset	(359,562)	WSIB Rebate '23-'24 of \$359,562 for the Town - from Tax Rate Res - to offset '26 levy
	<b>(841,162)</b>	

- After reductions – levy **5.25%**, \$23,495,282; tax rate 1.80%
- After adding back the OPP's \$423,728 – levy at **7.15%**, tax rate 3.64%
  - Includes BIA's \$78,959 (MOU & Capital) [will need to be added through a budget amendment]

# 2026 Overall Budget – With Reductions

## Summary Tax Rate Review

	2025	tax rate	2026	tax rate	Change	Levy
Levy	\$ 22,322,832		\$ 24,925,231		\$ 2,602,399	11.66%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00981711	8.00%	Tax Rate

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,386	\$ 185.73	Town general levy

### After Mayor's Approved Changes of \$1.4M

	2025	tax rate	2026	tax rate	Change	levy
Levy	\$ 22,322,832		\$ 23,919,010		\$ 1,596,178	7.15%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00942079	3.64%	Tax Rate

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,289	\$ 89.42	Town general levy

With all approved changed, average home valued at \$243,000 will see a \$89.42 increase on Town's portion of annual tax bill, or \$22.36 on quarterly installment or \$0.24 per day



# Summary Levy Review

- 1% Levy Increase = \$223,228

6.96%

0.19%

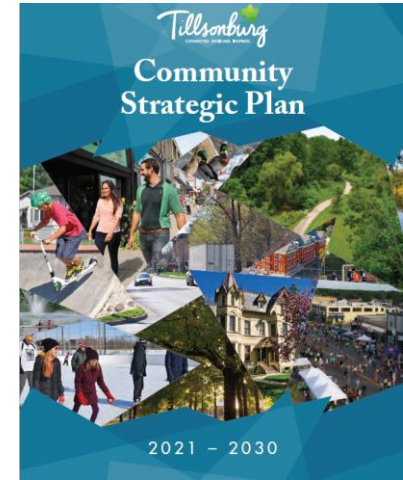
CONNECTED. ENRICHED. INSPIRED.

# Budget Development

- June-Aug – depts. submit budget
  - Sept–Oct – Finance/SLT review
    - various meetings - CAO / Finance / each Director
  - Nov – Mayor's Review
- 
- Dec – Budget binder to Council (per resolution)
  - Jan – Budget deliberations, 30-day review period commences
  - On or before Feb 28 – Budget adopted


# Strategic Direction

- 2021-2030 Community Strategic Plan
  - 5 Goals/Pillars
  - 36 Strategic Directions
  - 54 Priority Projects (1-5 years, some 10 yrs)
- “Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of municipal infrastructure”
- “Enhance employee engagement and training as the foundation for exceptional customer service”
- “Position Tillsonburg as a leader in the municipal sector”
- “Multi-year budgeting; Financial Sustainability Plan”
- “Boundary expansion initiative; industrial land purchase”
- “Plan and develop a long-term financing strategy for new services and infrastructure to support growth”
- “Replenish and grow municipal reserves”; “Asset Management Plan”



# Operating Budget Summary

2026 Budget | Overall

 <div> <b>2026 Financial Plan</b>  <b>Operating Plan - Cost Code Summary</b>  <b>Town</b> </div>				
	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Levy, PILS	633,362	492,051	(141,311)	22.31%
Grants	2,058,875	1,785,536	(273,339)	13.28%
User Charges	8,540,085	8,442,950	(97,135)	1.14%
Other Revenue	636,889	695,299	58,410	(9.17%)
Contribution from Reserves	1,279,030	2,118,864	839,834	(65.66%)
<b>Total Revenues</b>	<b>13,148,241</b>	<b>13,534,700</b>	<b>386,459</b>	<b>(2.94%)</b>
<b>Expenditures</b>				
Labour	15,207,595	15,994,013	786,418	5.17%
Purchases	6,592,243	6,722,256	130,013	1.97%
Contracted Services	6,854,504	7,357,870	503,366	7.34%
Contribution to Reserves	686,730	1,158,174	471,444	68.65%
Interfunctional Adjustments	617,842	706,843	89,001	14.41%
Debt Principal & Interest	1,806,859	1,688,449	(118,410)	(6.55%)
<b>Total Expenditures</b>	<b>31,765,773</b>	<b>33,627,605</b>	<b>1,861,832</b>	<b>5.86%</b>
<b>Total Net Levy</b>	<b>(18,617,532)</b>	<b>(20,092,905)</b>	<b>(1,475,373)</b>	<b>(7.92%)</b>

**\$33.6M Operating Budget, with \$20.1M levy**

# Capital Budget Summary

2026 Budget | Overall

Capital Plan	2025	2026	\$ Var	% Var
Roads Capital	160,000	320,039	160,039	100.02%
Storm Capital	1,146,590	418,494	(728,096)	(63.50%)
Bridges Capital	900,980	1,469,037	568,057	63.05%
Parks Capital	241,725	241,725	0	0.00%
Facilities Capital	1,256,005	1,297,851	41,846	3.33%
<b>Total Capital Levy</b>	<b>3,705,300</b>	<b>3,747,146</b>	<b>41,846</b>	<b>1.13%</b>
			<b>Of overall:</b>	<b>0.19%</b>
	2025			
	\$ 3,705,300	1% of taxes	\$ 223,228	
		90 Concession	\$ 181,382	Trsf from Operating
		Remainder	\$ 41,846	Capital balance
			\$ 223,228	

		Grants	Tax Supported	Reserves	DC
	Expenditures		Debt		Reserves
<b>Project Listing</b>					
<b>110 Corporate Services</b>	\$115,000			(\$115,000)	
<b>130 Fleet</b>	\$88,000			(\$39,550)	(\$48,450)
<b>150 Fire</b>	\$103,000			(\$103,000)	
<b>220 Public Works</b>	\$1,568,000	(\$240,000)		(\$1,225,397)	(\$102,603)
<b>450 Parks</b>	\$768,000			(\$544,750)	(\$223,250)
<b>465 Facilities</b>	\$7,192,665		(\$3,450,000)	(\$3,742,665)	
<b>Total Project Listing</b>	<b>\$9,834,665</b>	<b>(\$240,000)</b>	<b>(\$3,450,000)</b>	<b>(\$5,770,362)</b>	<b>(\$374,303)</b>

1% dedicated Capital levy for 2026 - re-aligned with asset classes of greatest need. Re-alignment will continue as asset management data is continually refined.



# Revenue Breakdown

[illegible]

**Combined Budget of \$43.46M, with combined levy of \$23.84M & other Revenues of \$19.6M**

# Budget Pressures

- **Police OPP Contract**: \$424K or 11% increase / **1.9%** of the **levy** increase
- **Inflationary costs - tenders**: Non-residential [building price index](#) for **2025 Q3 London is 8.1%** – index used as a measure of what construction tenders could be increasing by – used as the index for adjusting DC charges annually.
- **Labour requests + inflation – wages**: \$900K + 2.0% [CPI index](#) for the 12-month (Jul-June) period formula used in last 2 years – [2025 – 3.08%; 2024 – 5.43%]
- **Employer Payroll Costs**: \$84K or 2.9% [2025 - \$415K or 16.5% ; 2024 - \$255,195 or 11.3%; 2023 \$173,734 or 8.2%]
- **Fleet Charges**: Increase of \$220K – re-alignment just to recover full operating and maintenance costs + reserve transfer first time in 2025 [5-yr phase-in of \$1.1M increase]
- **IT Charges**: Increase of \$130K – phasing in of labour costs, plus inflation licensing costs
- **FTE requests**: 3 FTEs in 2026; 1.8 FTEs approved in 2025 – [13 in 2025 (8.4 new + 4.6 mid-'24 already approved) / \$1.9M 2025, \$1.4M new / \$.5M approved]
- **Capital Program**: Overall infrastructure costs over 10-year capital forecast continue to rise

# Budget Pressures

[Link](#)

Employer Payroll Costs		Variance		
	2025	2026	\$	%
OMERS	\$ 989,020	\$ 1,053,406	\$ 64,386	6.5%
EI	\$ 164,991	\$ 176,998	\$ 12,007	7.3%
CPP	\$ 442,489	\$ 471,091	\$ 28,602	6.5%
EHT	\$ 194,236	\$ 207,627	\$ 13,391	6.9%
WSIB	\$ 289,914	\$ 307,594	\$ 17,680	6.1%
Benefits	\$ 760,837	\$ 708,247	\$ (52,590)	-6.9%
	<b>\$ 2,841,487</b>	<b>\$ 2,924,963</b>	<b>\$ 83,476</b>	<b>2.9%</b>
Rates		YMPE/Maximums		
	2025	2026 *	2025	2026
OMERS - to YMPE	9.00%	9.00%	69,000	74,000
OMERS - YMPE >	14.60%	14.60%		
EI	1.66%	1.64%	64,800	68,000
CPP1	5.95%	5.95%	69,700	74,000
CPP2	4.00%	4.00%	74,000	84,000
EHT	1.95%	1.95%		
WSIB	3.01	2.99	116,600	117,000
		* forecasted		


CPI Ontario	12-mth
Products and product groups <sup>3 4</sup>	CPI
July '24 - June '25	Increase
<b>All-items</b>	<b>2.00%</b>
Food <sup>5</sup>	2.36%
Shelter <sup>6</sup>	3.95%
Household operations, furnishings and equipment	0.22%
Clothing and footwear	-1.22%
<b>Transportation</b>	<b>1.15%</b>
<b>Gasoline</b>	<b>-4.09%</b>
Health and personal care	3.04%
Recreation, education and reading	0.66%
Alcoholic beverages, tobacco products and recreation	1.04%
All-items excluding food and energy <sup>7</sup>	2.38%
All-items excluding energy <sup>7</sup>	2.40%
<b>Energy <sup>7</sup></b>	<b>-3.30%</b>
Goods <sup>8</sup>	0.13%
<b>Services <sup>9</sup></b>	<b>3.38%</b>

# FTE Change Breakdown

	Headcount '25						
Department	FT	PT	FF	Total	FTEs '25	FTEs '26	Change
CAO	6	1		7	6.8	6.8	-
CORP SERVICES/CLERK	13	2		15	12.5	13.3	0.8
ECONOMIC DEV	2	-		2	2.0	2.0	-
FIRE/EMERG SERVICES	11	8	34	53	19.0	20.8	1.8
FINANCE	10	-		10	10.5	10.5	-
HYDRO	20	-		20	20.0	20.0	-
OPERATIONS & DEV	40	22		62	45.4	45.6	0.2
RCP	40	57		97	50.6	50.9	0.3
<b>Totals</b>	<b>142</b>	<b>90</b>	<b>34</b>	<b>266</b>	<b>166.9</b>	<b>169.9</b>	<b>3.0</b>

# FTE / Labour Change Breakdown

	Full Time				Part Time								
	2026		2025*		2026		2025*						
Dept	FTE	\$	FTE	\$	FTE	\$	FTE	\$					
Corp Services	-		0.8	\$ 87,400	-	\$ -			Deputy Clerk 1 yr contract +0.8				
Finance	-	\$ -			-	\$ -							
CAO	-	\$ -			-	\$ -							
Fire	-	\$ -	1.0	\$ 160,000	0.8	\$ 46,537			Deputy Chief +1, increase in recruit hours & VFF +0.8				
Operations & Dev	-	\$ -			0.2	\$ 12,120			Roads/Parks split +0.2				
RCP	-	\$ -			0.3	\$ 46,785			CSR +0.5(approved 2024), Roads/Parks split -0.2				
Ec Dev	-	\$ -	-	\$ -	-	\$ -							
	-	\$ -	1.8	\$ 247,400	1.2	\$ 105,442	-	\$ -					
		\$ 247,400				\$ 105,442			Removed from Budget by Mayor's Review				
			3.0	Total FTEs					1.0	FTE Fire			
					1.8	* Already approved in 2025			1.0	FTE Aquatics			
					1.2	New 2026							

 <b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Town</b>				
	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
Labour				
5001 F/T Reg	13,060,144	13,823,502	763,358	5.84%
5002 F/T OT	152,092	158,913	6,821	4.48%
5003 P/T Reg	1,970,619	2,099,113	128,494	6.52%
5004 P/T OT	24,740	28,885	4,145	16.75%
<b>Total Labour</b>	<b>15,207,595</b>	<b>16,110,413</b>	<b>902,818</b>	<b>5.94%</b>

	Full Time	Part Time
<b>FT/PT Labour</b>	<b>763,358</b>	<b>128,494</b>
COLA	191,335	23,052
Payroll OH	132,973	
Benefits	71,402	-
FTE increase	247,400	105,442
Grid (step changes)	120,248	-
	763,358	128,494



# Assessment and Property Count Growth

## 2023 In-year Change

### Property Count Change

↑ 2.39%



188  
Projected

### Destination CVA Change

↑ 4%

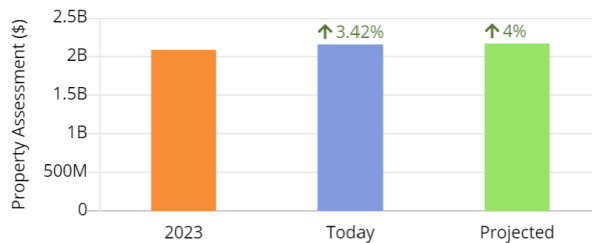


\$83.68M  
Projected

### Projected In-Year Assessment Change

↑ 3.42%

2.16B



## 2024 In-year Change

### Property Count Change

↑ 0.78%



63  
Projected

### Destination CVA Change

↑ 1.96%

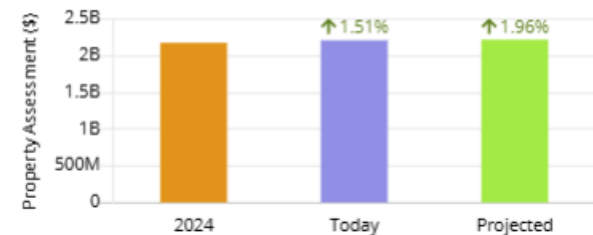


\$42.79M  
Projected

### Projected In-Year Assessment Change

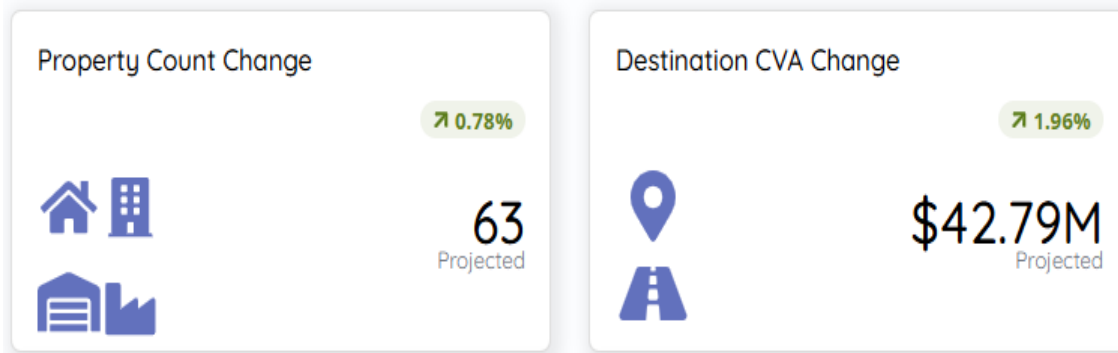
↑ 1.51%

2.22B

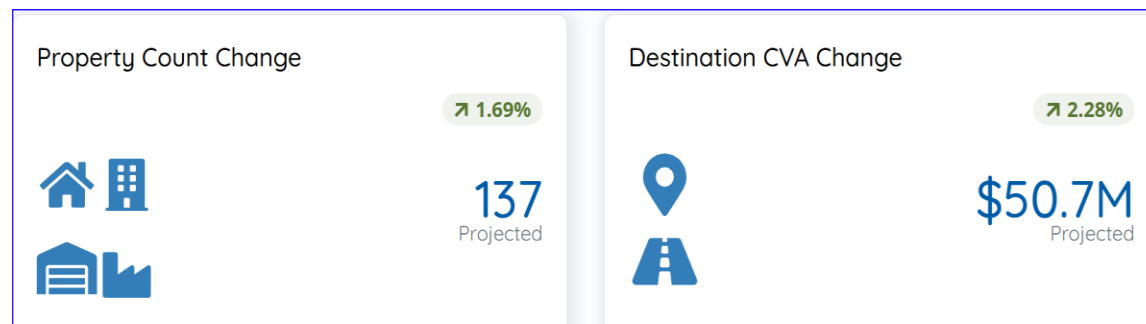


# Assessment and Property Count Growth

## 2024 In-year Change



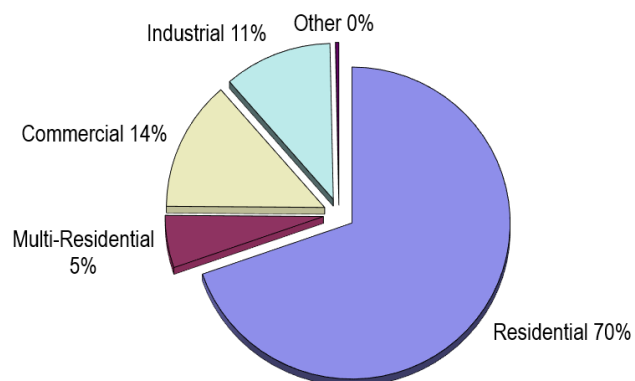
## 2025 In-year Change



Category	Variance	(%)
Commercial	\$ 4,733,234	2.63%
Exempt	\$ 294,660	0.33%
Farmland	\$ (70,600)	-1.25%
Industrial	\$ 17,508,400	22.20%
Multi-Residential	\$ 5,768,000	6.30%
Pipeline	\$ 252,000	4.10%
Residential	\$ 22,218,206	1.25%
Managed Forest	\$ -	0.00%
	\$ 50,703,900	2.28%

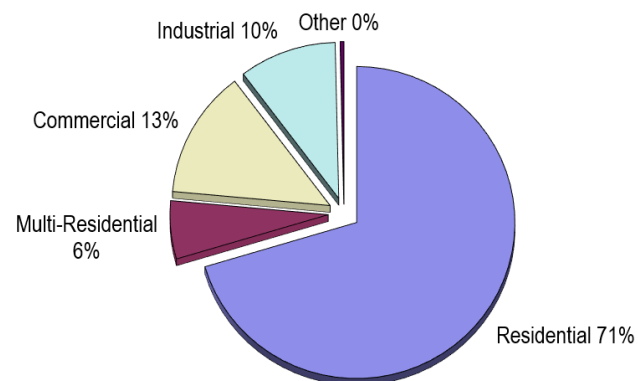
# Weighted Assessment Change 2016-2025

2016 Weighted Assessment Distribution  
(Taxable Only)  
Tillsonburg Town



Other Includes Pipeline, Farmland, Forest

2025 Weighted Assessment Distribution  
(Taxable Only)  
Tillsonburg Town



Other Includes Pipeline, Farmland, Forest

# Recommendations/Discussion

- Continue to evaluate revenue options to diversity revenue sources, to reduce reliance on property taxes
  - Revisit '21 [Revenue Study](#) for opportunities across all departments
  - Strong focus on industrial land sales, \$2.63 vs \$1 res. assessment
- Continue with Infrastructure Renewal Program
  - In 2023-4, capital levy increased to address ongoing capital needs
  - dedicated capital levy of 3% in 2024 and 2025
  - Capital levy .2% + Operating contr. to total 1% in 2026 – consider dedicated 1% onwards + Op contr. (~1.8%)
  - Continual evaluation of consolidation/rationalization of infrastructure
- Increased focus on asset management
  - \$455M replacement value of all assets – improve data accuracy
  - Utilize and leverage integrated systems as key decision tools
  - align policies with systems to inform future budgets

# Recommendations

- Budget does not include BIA financial contributions:

		2026
BIA	Capital	\$ 20,000
	MOU	\$ 58,959
	FIP	\$ -
		<u>\$ 78,959</u>

BIA MOU 2026-2028 Financials			
2025	\$ 39,233		
		Increase	
	Request	\$	%
2026	\$ 58,959	\$ 19,726	50.3%
2027	\$ 60,140	\$ 1,181	2.0%
2028	\$ 61,340	\$ 1,200	2.0%

- Requested Capital contribution of \$20K, same as 2025
- Requested MOU contributions for 2026-2028
  - MOU approved in principle Dec 8, 2025, financials to be approved
- SAMPLE
  - THAT the 2026 Mayor's budget be amended to include:
    - \$20,000 for capital contribution
    - 2026 MOU contribution of \$\_\_\_\_\_, with CPI increases of 2% for 2027 and 2% for 2028.





# Thank You

Questions?







# Asset Management / 2026 Capital Budget

January 7, 2026



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# Capital Levy Summary

2025 Capital Budget | Levy

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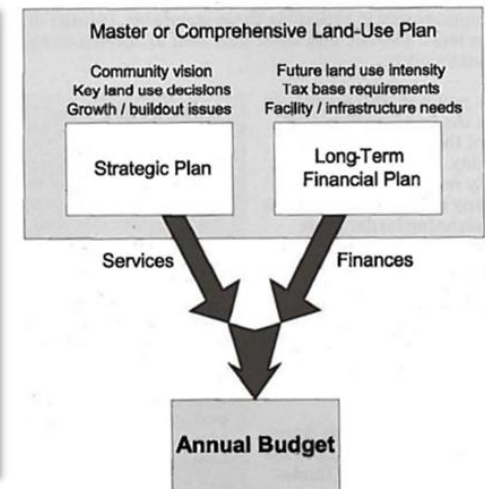
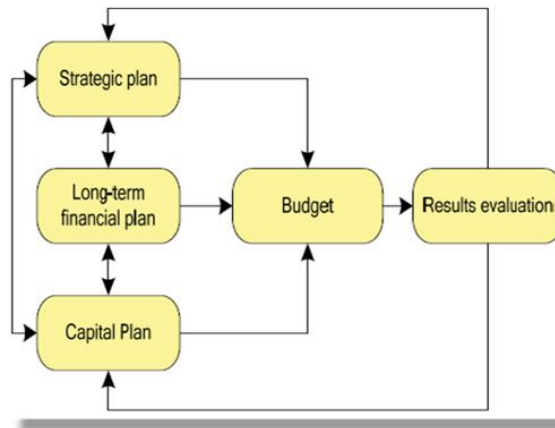
# Asset Management

## Informs Capital Budget

Part of

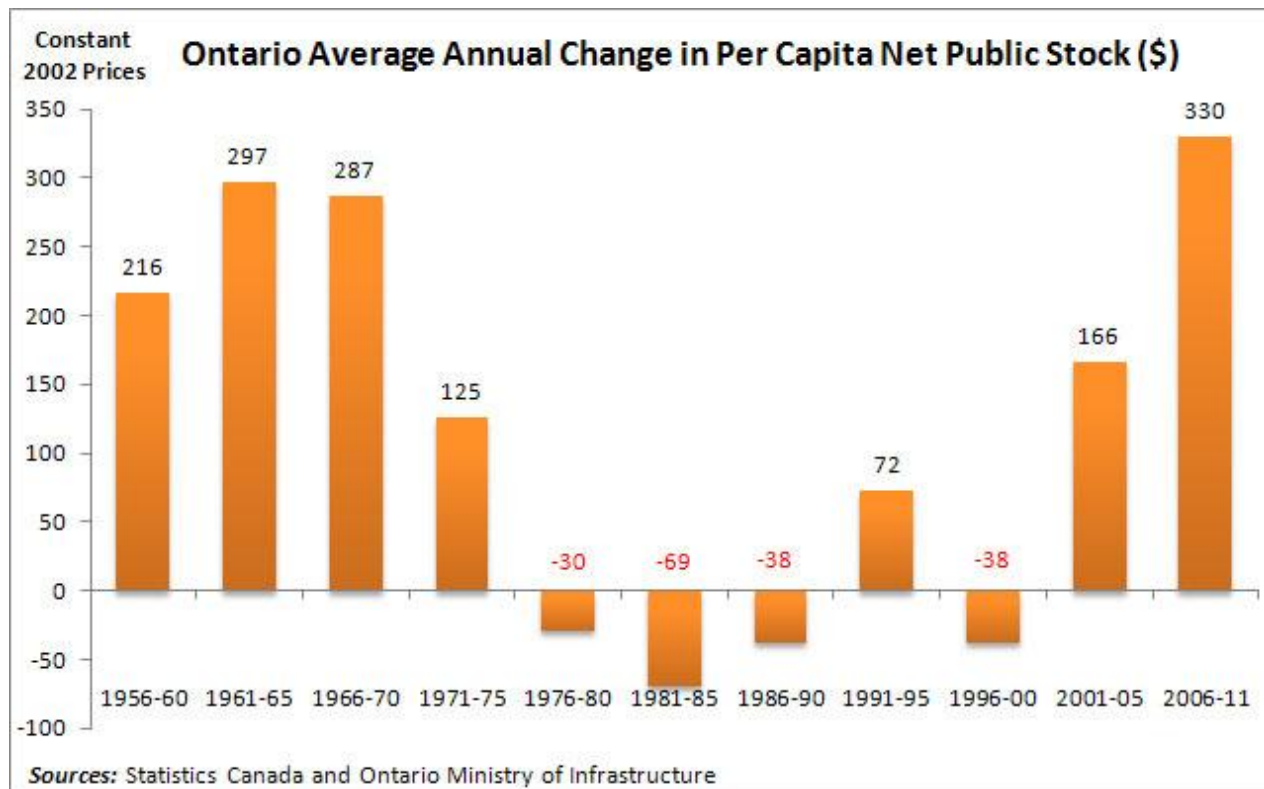
## Integrated planning

Long-term financial planning is an indispensable component of a complete planning framework



# Provincial Asset Mgmt Strategy

In 2012, the Province released a 10-year infrastructure plan, *Building Together*. This plan reinforced the commitment to continued investment in infrastructure, which saw an investment of more than \$75 billion since 2003.





# Comprehensive Asset Mgmt Plan

“Recognizing that we have more work to do with municipalities and the federal government to address municipal infrastructure challenges, the government committed through ***Building Together*** to develop a municipal infrastructure strategy.”

“Asset management will be the foundation of the strategy. Asset management planning will allow **needs to be prioritized over wants**. It will help ensure that investments are made at the right time to minimize future repair and rehabilitation costs and maintain municipal assets.”

“We are moving toward standardization and consistency in municipal asset management. **The first step is requiring any municipality seeking provincial capital funding to prepare a detailed asset management plan and show how its proposed project fits within it.** As part of this process, municipalities will need to demonstrate how they **themselves are assisting financially with the proposed project**, including engaging with Infrastructure Ontario.”

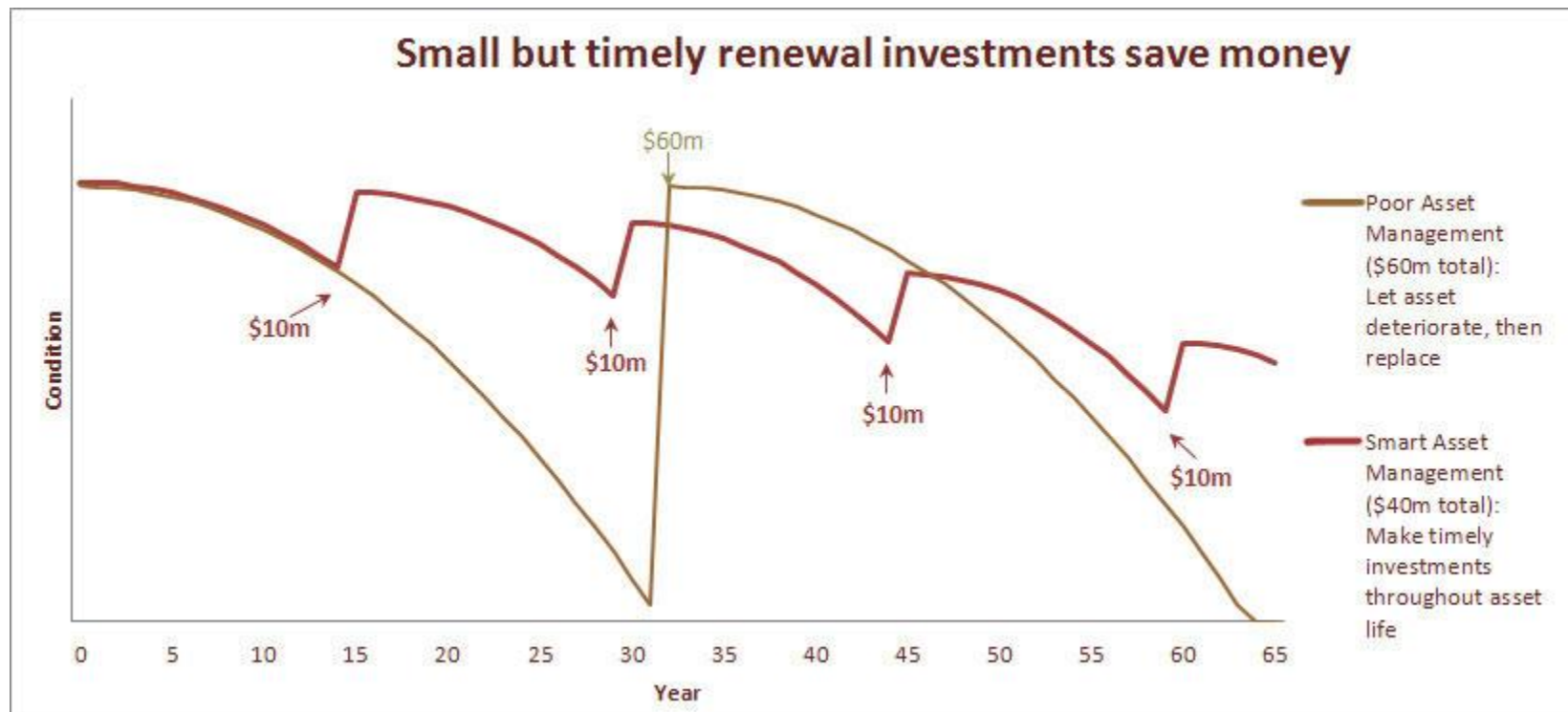
# Comprehensive Asset Mgmt Plan

An asset management plan is a strategic document that states how a group of assets are to be managed over a period of time. The plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions. A detailed asset management plan has the following sections:

- **State of local infrastructure**
  - What do we own, where is it, what condition is it in
- **Expected levels of service**
  - To what condition are we to maintain the infrastructure
- **Asset management strategy**
  - How will we manage the infrastructure to achieve optimal results
- **Financing strategy**
  - How will we pay for it

# Type of Asset Mgmt Strategy

**Long-Range Planning:** affords the opportunity to achieve cost savings by spotting deterioration early on and taking action to rehabilitate or renew the asset, as illustrated below:



# Optimal Asset Mgmt Strategy

	Activity	Condition Trigger Threshold (PCI)			Cost (2021 dollars)
		Arterial	Collector	Local	
Maintenance, Rehabilitation and Reconstruction Options	Crack Seal	90 - 75	90 - 75	90 - 75	\$1.87/m
	Partial Depth (Top Layer)	55 - 40	50 - 30	45 - 20	\$32.95/m <sup>2</sup>
	Full Depth (Surface & Base Layers) with spot curb and gutter repairs	55 - 40	50 - 30	45 - 20	\$48.89/m <sup>2</sup>
	Reconstruction	< 40	< 30	< 20	\$120.95/m <sup>2</sup>

# Roads Risk Matrix

		Likelihood				
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
Consequence	5 Severe	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	4 Major	0 Assets - \$0.00	12 Assets 3,188.35m \$4,390,827.53	24 Assets 4,082.44m \$5,881,966.08	20 Assets 2,485.18m \$4,390,827.53	25 Assets 5,634m \$6,504,745.11
	3 Moderate	7 Assets 1,406.94m \$1,174,139.94	27 Assets 5,980.55m \$5,234,310.69	33 Assets 3,983.93m \$6,504,745.11	16 Assets 1,784.16m \$7,780,033.69	47 Assets 8,034.94m \$6,906,801.22
	2 Minor	40 Assets 6,970.76m \$5,274,535.26	84 Assets 12,509.95m \$10,638,647.57	151 Assets 18,397.54m \$15,655,879.46	97 Assets 14,418.35m \$12,224,996.88	134 Assets 22,750.87m \$17,586,470.60
	1 Slight	3 Assets 202.85m \$163,636.72	21 Assets 1,718.44m \$1,086,536.60	21 Assets 1,934.10m \$1,066,168.00	11 Assets 827.04m \$500,041.43	21 Assets 1,929.40m \$1,044,074.49
Risk =		Very Low	Low	Moderate	High	Extreme

## 1.2 Asset Classes

Core and non-core infrastructure assets are represented across eight asset classes in this plan. The table below outlines the current replacement values for each asset class included in the 2025 AMP, along with a comparison to the replacement values reported in the 2024 AMP. This comparison highlights changes due to inflation, asset re-evaluation, and updates to asset inventories.

Asset Class	2024 AMP Current Replacement Value (CRV)*	2025 AMP Current Replacement Value (CRV)**
Road Network	\$157,763,035	\$180,418,992
Bridges & Culverts	\$30,933,500	\$47,751,000
Stormwater Network	\$57,420,013	\$86,735,992
Facilities	\$95,060,744	\$103,777,329
Fleet & Fleet Equipment	\$11,217,834	\$17,175,416
Machinery & Equipment	\$1,702,541	\$2,501,333
Land Improvements	\$6,393,350	\$10,836,727
Technology & Communication	\$1,939,593	\$2,668,758
<b>Total</b>	<b>\$362,430,610</b>	<b>\$451,865,547</b>

\*2024 AMP CRVs based on 2022 year-end data.

\*\*2025 AMP CRVs based on 2024 year-end data. Data validation improved over the 2024 AMP; annual indexing for construction related assets changed to the Statistics Canada Non-residential Building Construction Price Index for London, Ontario [closest CMA to Tillsonburg], such index being available from 2023 (same index as allowed under the Development Charges (DC) Act for DC rates).

[Link](#)

# July 2025 Asset Management Plan

Capital Budget | Asset Management

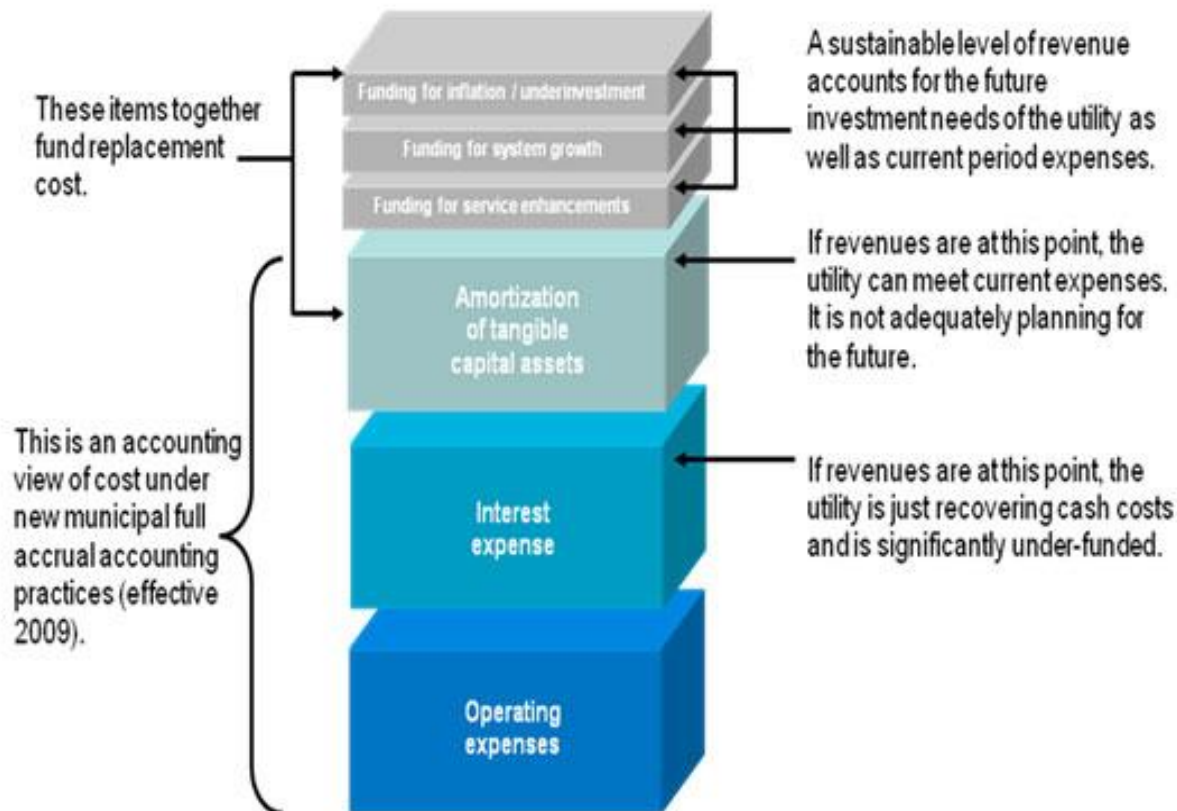
Long Term Financial Plan						
Year	Acquisition	Operation	Maintenance	Renewal	Total Budget	Shortfall
2025	220,000	7,575,949	2,423,498	10,587,127	22,908,832	2,102,258
2026	11,522,700	7,511,076	2,425,478	3,115,817	21,258,184	-3,316,887
2027	4,576,248	7,834,139	2,501,808	9,647,737	18,873,168	-5,686,764
2028	847,812	7,973,644	2,577,873	9,419,596	17,554,060	-3,264,865
2029	826,376	8,128,204	2,607,623	8,930,912	18,037,734	-2,455,381
2030	14,905,232	8,090,809	2,625,714	8,727,780	20,510,832	-13,838,703
2031	590,000	8,496,806	2,733,082	7,872,882	18,247,370	-1,445,400
2032	7,774,730	8,476,362	2,751,634	6,851,689	23,994,104	-1,860,311
2033	2,924,100	8,712,129	2,800,009	6,525,551	20,332,904	-628,885
2034	29,188,128	8,818,098	2,887,765	8,382,844	37,449,728	-11,827,107
				<b>261,388,961</b>	<b>219,166,916</b>	<b>-42,222,045</b>

Asset Class	Annual Req't	Annual Budget	Difference
Road Network	\$ 5,127,067	\$ 5,125,495	-\$ 1,572
Bridges & Culverts	\$ 1,520,815	\$ 1,631,940	\$ 111,125
Stormwater	\$ 749,032	\$ 857,363	\$ 108,331
Facilities	\$ 9,058,605	\$ 5,051,103	-\$ 4,007,502
Fleet & Fleet Eq.	\$ 2,451,128	\$ 2,563,678	\$ 112,550
Machinery & Eq	\$ 256,994	\$ 258,567	\$ 1,573
Land Improvements	\$ 1,805,074	\$ 1,263,726	-\$ 541,348
Tech & Commun	\$ 1,264,656	\$ 1,259,294	-\$ 5,362
			-\$ 4,222,205

[Link](#)

# Integration w Financial Planning

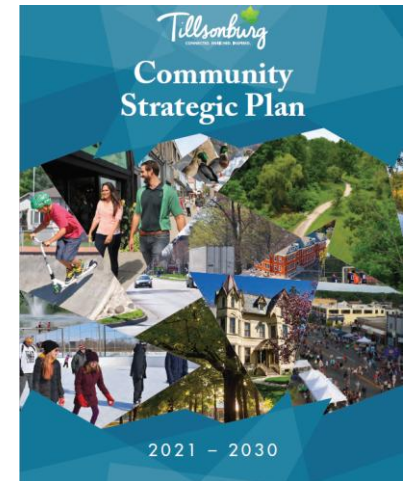
Financing strategies are a key component of a detailed asset management plan. As such, asset management planning must be integrated with financial planning and budgeting





# Strategic Plan Goals

- 2021-2030 Community Strategic Plan
  - 5 Goals/Pillars
  - 36 Strategic Directions
  - 54 Priority Projects (1-5 years, some 10 yrs)
- “Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of municipal infrastructure”
- “Position Tillsonburg as a leader in the municipal sector”
- “Multi-year budgeting”
- “Financial Sustainability Plan;
- “Municipal service review”
- “Plan and develop a long-term financing strategy for new services and infrastructure to support growth”
- “Replenish and grow municipal reserves”



## O. Reg. 588/17 Requirements

Deadline	Deliverable / Milestone
By July 1, 2019	A Strategic Asset Management <b>Policy</b> (SAMP) with 12 overarching components that will be reviewed, and if necessary, updated at least every 5 years.
By July 1, 2022	Municipal Asset Management <b>Plans</b> (AMPs) for “ <b>core municipal infrastructure assets</b> ” (includes water, wastewater and stormwater management) that address <b>current service levels, asset performance, condition, age and replacement cost</b> and the <b>10-year lifecycle costs and funding required to maintain those service levels</b> .
By July 1, 2024	AMPs for all “ <b>other municipal infrastructure assets</b> ” (including green infrastructure assets) that address <b>current service levels, asset performance, condition, age and replacement cost</b> and the <b>10-year life-cycle costs and funding required to maintain those service levels</b> .
By July 1, 2025	AMPs for <b>ALL municipal infrastructure assets</b> that build on the requirements set out for 2022/2024 AMPs and address <b>proposed levels of service, activities and funding required</b> to meet those levels of service and <b>any estimated funding shortfall</b> .
Ongoing – by July 1 each year	Municipal Council shall conduct an Annual Review of its <b>AM Planning Progress</b> .
Ongoing – starting no later than July 1, 2029	Every AMP will be <b>reviewed and updated</b> at least as frequently as once every 5 years.
Ongoing	Every AMP developed by the municipality and any subsequent updated AMPs will need to be <b>endorsed</b> by the Executive Lead of the municipality, and <b>approved</b> by resolution of the municipal council.
Ongoing	A municipality must <b>post its current SAMP and AMP on a public website</b> and provide a copy <b>on request</b> .




# Thank You

Questions?





## OPERATING BUDGET

 <div> <b>2026 Financial Plan</b>  <b>Operating Plan - Cost Code Summary</b>  <b>Town</b> </div>				
	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Levy, PILS	633,362	492,051	(141,311)	22.31%
Grants	2,058,875	1,785,536	(273,339)	13.28%
User Charges	8,540,085	8,442,950	(97,135)	1.14%
Other Revenue	636,889	695,299	58,410	(9.17%)
Contribution from Reserves	1,279,030	2,118,864	839,834	(65.66%)
<b>Total Revenues</b>	<b>13,148,241</b>	<b>13,534,700</b>	<b>386,459</b>	<b>(2.94%)</b>
<b>Expenditures</b>				
Labour	15,207,595	15,994,013	786,418	5.17%
Purchases	6,592,243	6,722,256	130,013	1.97%
Contracted Services	6,854,504	7,357,870	503,366	7.34%
Contribution to Reserves	686,730	1,158,174	471,444	68.65%
Interfunctional Adjustments	617,842	706,843	89,001	14.41%
Debt Principal & Interest	1,806,859	1,688,449	(118,410)	(6.55%)
<b>Total Expenditures</b>	<b>31,765,773</b>	<b>33,627,605</b>	<b>1,861,832</b>	<b>5.86%</b>
<b>Total Net Levy</b>	<b>(18,617,532)</b>	<b>(20,092,905)</b>	<b>(1,475,373)</b>	<b>(7.92%)</b>

## CAPITAL BUDGET

		Grants	Tax Supported	Reserves	DC
	Expenditures		Debt		Reserves
<b>Project Listing</b>					
<b>110 Corporate Services</b>	\$115,000			(\$115,000)	
<b>130 Fleet</b>	\$88,000			(\$39,550)	(\$48,450)
<b>150 Fire</b>	\$103,000			(\$103,000)	
<b>220 Public Works</b>	\$1,568,000	(\$240,000)		(\$1,225,397)	(\$102,603)
<b>450 Parks</b>	\$768,000			(\$544,750)	(\$223,250)
<b>465 Facilities</b>	\$7,192,665		(\$3,450,000)	(\$3,742,665)	
<b>Total Project Listing</b>	<b>\$9,834,665</b>	<b>(\$240,000)</b>	<b>(\$3,450,000)</b>	<b>(\$5,770,362)</b>	<b>(\$374,303)</b>

**Combined Budget of \$43.46M, with combined levy of \$23.84M & other Revenues of \$19.6M**

Levy and Rates Options

As of 1-Oct-25

	2025	tax rate	2026	tax rate	Change	Levy
Levy	\$ 22,322,832		\$ 24,925,231		\$ 2,602,399	11.66%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00981711	8.00% Tax Rate	

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,386	\$ 185.73	Town general levy
		\$ 46.43	
		\$ 0.51	

After SLT 31-Oct-25 With OPP + BIA

	2025	tax rate	2026	tax rate	Change	Levy
Levy	\$ 22,322,832		\$ 24,405,231		\$ 2,082,399	9.33%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00961230	5.74% Tax Rate	

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,336	\$ 135.96	Town general levy
		\$ 33.99	
		\$ 0.37	

Reduction in levy \$ 520,000

After Mayor 17-Nov-25 To Target of below 2.5%, Without OPP

	2025	tax rate	2026	tax rate	Change	levy
Levy	\$ 22,322,832		\$ 23,494,323		\$ 1,171,491	5.25%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00925353	1.80% Tax Rate	

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,249	\$ 48.78	Town general levy
		\$ 12.19	
		\$ 0.13	

Reduction in levy \$ 910,908

Total Net Reduction From Oct 1, 2025 \$ 1,430,908

To Council 10-Dec-25 To target % + OPP

	2025	tax rate	2026	tax rate	Change	levy
Levy	\$ 22,322,832		\$ 23,918,051		\$ 1,595,219	7.15%
Wght Assessment	\$ 2,455,703,065	0.00909020	\$ 2,538,958,800	0.00942042	3.63% Tax Rate	

Median Tax Impact			
2025	2026	Change	
\$ 242,000	\$ 243,000		Median Residence
\$ 2,200	\$ 2,289	\$ 89.33	Town general levy
		\$ 22.33	Quarterly
		\$ 0.24	Daily

Increase of Levy (OPP) \$ 423,728

Total Net Reduction From Oct 1, 2025 \$ 1,007,180

2026 Budget revisions - SLT and Mayor's Review			\$	223,228	
					2026
	Increase	Reduction			Levy
Department	(Decrease)	Categories	Notes		Impact
			Budget Levy without the \$424K OPP Increase		10.71%
			During SLT/Finance review and Mayor's review		
BIA	(78,959)	Expense Reductions	BIA Financials - to be added by Council budget amendment		-0.35%
CAO	29,120	Expense Increases	Changed THI Recovery % from 25% to 15%		0.13%
CAO	(1,500)	Expense Reductions	T&D for AMO reduction		-0.01%
CAO	(1,000)	Expense Reductions	CAO advertising/job postings - to be centralized to HR		0.00%
CAO	(100,000)	Expense Reductions	Municipal Service Review - delay until 2027		-0.45%
CAO	(160,000)	Use of Reserves	Manager of Strat Ini - Employment Reserve, year 2 of 2		-0.72%
CAO	(30,000)	Use of Reserves	ROD 50% funding - Physician Recruitment Project - Reserve funds to come from unspent 2025 costs - Physician Recruitment Reserve		-0.13%
CAO-HR	5,000	Expense Increases	HR external job postings for all depts		0.02%
CAO-HR	(5,000)	Expense Reductions	EDI Committee - Res #2023- - utilize internal and County Safe and Well resources		-0.02%
CS - IT	(27,000)	Expense Reductions	Reduce Xplorer XR software, adjusting budget to actual		-0.12%
EcDev	(25,000)	Expense Reductions	Bridge St Re-imaging - Condition Assessment - Eng - Storm annual		-0.11%
EcDev	(50,000)	Expense Reductions	Bridge St Re-imaging - Detailed Design for Station District		-0.22%
EcDev	(4,000)	Expense Reductions	Promotional Items		-0.02%
EcDev	(1,000)	Expense Reductions	Oxford Youth Robotics		0.00%
EcDev	(3,000)	Expense Reductions	High Tech Manufacturing Cluster Events		-0.01%
EcDev	(2,500)	Expense Reductions	Turtlefest Sponsorship - Cephas would prefer to have this in budget over the \$9K Council		-0.01%
EcDev	(8,000)	Expense Reductions	Meeting Expense		-0.04%
EcDev	(12,000)	Expense Reductions	Sp Project - VIP2 advertising - reduction - \$10K remaining in budget		-0.05%
EcDev	(1,000)	Expense Reductions	Newsletters, reduction of \$1K to \$1K		0.00%
EcDev	(6,000)	Expense Reductions	Advertising - reduced Town maps & fly-in packages		-0.03%
EcDev	(10,000)	Expense Reductions	CIP funding \$40K - reduced by \$10K to \$30K - lower level of support for each appl		-0.04%
EcDev	(22,550)	Expense Reductions	SOMA - Membership cancellation		-0.10%
EcDev	1,000	Decrease in Revenues	SOMA - Membership Reimbursement - adjusted to \$0, per SOMA membership cancellation		0.00%
EcDev	(400)	Expense Reductions	Memberships Adjustments, in line with actuals		0.00%
EcDev	57,055	Decrease in Revenues	Contr. From EcDev Reserve to pay for P+I, \$0 in reserve, removed for 2026		0.26%
Finance	117,990	Decrease in Revenues	OMPF Allocation Reduction - 85% of prior year - Assessment Equalization		0.53%
Finance	(20,000)	Increase in Revenues	Solar revenue increase - based on 5-yr average		-0.09%
Finance	(6,000)	Increase in Revenues	Misc Taxation user fees increase - based on 5-yr average		-0.03%
Fire - FT Labour	(100,000)	Use of Reserves	Fire FT Labour - Deputy Fire Chief, phase-in - Employment Res		-0.45%
Fire - Suppression	(82,000)	Expense Reductions	Fire PT Labour - not approved		-0.37%
OPP Contract Offset	(89,000)	Use of Reserves	Utilize Police Reserve to help offset 2026 costs - one-time		-0.40%

2026 Budget revisions - SLT and Mayor's Review			\$	223,228	
					2026
	Increase	Reduction			Levy
Department	(Decrease)	Categories	Notes		Impact
OPP CSP Grant - flowthrou	121,786	Expense Increases	CSP Grant flowthrough - Town has to give back what is not spent - Had Grant only		0.55%
OPS-Airport	(15,000)	Use of Reserves	Airport Fuel Tank Cleaning - every 5 years - funded from Airport Reserve		-0.07%
OPS-Eng	(35,000)	Expense Reductions	OSIM Transfer to Reserve - commence in 2027		-0.16%
OPS-Eng	(6,792)	Expense Reductions	Training & Development, postponing to 2027		-0.03%
OPS-Eng	(3,000)	Increase in Revenues	Encroachment fees		-0.01%
OPS-Eng	27,100	Decrease in Revenues	Subdivision review - decrease in review		0.12%
OPS-Eng	(2,600)	Increase in Revenues	Recycling blue boxes		-0.01%
OPS-Public Works	(35,000)	Expense Reductions	Winter Maintenance Supplies Exp - 5-yr avg \$107K - budget at \$141K		-0.16%
OPS-Public Works	(20,000)	Expense Reductions	Sidewalk Summer Maintenance Supplies Exp - 5-yr avg \$5.2K - budget at \$32K		-0.09%
OPS-Public Works	(6,889)	Expense Reductions	Timing of Debt proceeds received results in only one P&I payment instead of two		-0.03%
OPS-Public Works	(9,883)	Expense Reductions	Timing of Debt proceeds received results in only one P&I payment instead of two		-0.04%
Police Board - Insurance	800	Expense Increases	Insurance exp - Gen Liability, Non-owned auto, Directors & Officers Liab		0.00%
RCP - Cemeteries	(1,500)	Expense Reductions	General Supplies reduction		-0.01%
RCP - Cemeteries	(1,000)	Expense Reductions	General Phone reduction		0.00%
RCP - Cemeteries	(3,000)	Expense Reductions	Mem & Plot Supplies reduction		-0.01%
RCP - Cemeteries	(3,000)	Expense Reductions	Bldg Mtce Sub Con Expense reduction		-0.01%
RCP - Museum	(87,600)	Use of Reserves	Cover 1 Museum position - funded from Empl Reserve -		-0.39%
RCP - Parks	(44,568)	Expense Reductions	Kinsmen Ped Bridge - Interest		-0.20%
RCP - Parks	(30,890)	Expense Reductions	Kinsmen Ped Bridge - Principal		-0.14%
RCP - Parks	(10,000)	Expense Reductions	Trees Subcon Expense reduction		-0.04%
RCP - Parks	(2,000)	Expense Reductions	BIA Supplies Expense reduction		-0.01%
RCP - Programs	(73,600)	Expense Reductions	Aquatics new FTE in 2026 - not approved.		-0.33%
RCP - Programs	(2,042)	Expense Reductions	Seniors program Grant/Rent adjustment		-0.01%
RCP - Programs	(1,500)	Expense Reductions	General Prog Supp expense reduction		-0.01%
RCP - Programs	(1,500)	Expense Reductions	General Mileage expense reduction		-0.01%
RCP - Programs	(3,000)	Increase in Revenues	Arena Advertising Revenue increase - Enquire on progress/update to Council		-0.01%
RCP - Programs	(40,100)	Increase in Revenues	Arena - Ice Rental Revenue increase		-0.18%
RCP - Programs	(500)	Expense Reductions	Arena - Prog Supp expense reduction		0.00%
RCP - Programs	(500)	Expense Reductions	Arena - Advertise expense reduction		0.00%
RCP - Programs	(10,000)	Increase in Revenues	LLWP Admissions revenue increase		-0.04%
RCP - Programs	(4,000)	Increase in Revenues	LLWP Canteen revenue increase		-0.02%
RCP - Programs	(1,000)	Increase in Revenues	Vending Revenue increase		0.00%
RCP - Programs	(500)	Expense Reductions	Youth Advertising expense reduction		0.00%
RCP - Programs	(500)	Expense Reductions	Youth Training expense reduction		0.00%
RCP - Programs	(1,000)	Increase in Revenues	Concession sales		0.00%

2026 Budget revisions - SLT and Mayor's Review			\$	223,228	
					2026
	Increase	Reduction			Levy
Department	(Decrease)	Categories		Notes	Impact
RCP - TCC Facilities	15,000	Expense Increases		H, L, W rate increase Nov 1st - 10% impact on prior year actuals (adj. to 5%)	0.07%
RCP - TCC Facilities	(13,813)	Expense Reductions		Timing of Debt proceeds received results in only one P&I payment instead of two	-0.06%
RCP - TCC Facilities	(19,817)	Expense Reductions		Timing of Debt proceeds received results in only one P&I payment instead of two	-0.09%
RCP - TCC Facilities	(200)	Increase in Revenues		Rental fees - CBC antenna	0.00%
WSIB Rebate Offset	(359,562)	Use of Reserves		WSIB Rebate '23-'24 of \$359,562 for the Town - from Tax Rate Res - to offset '26 levy	-1.61%
All - Full-time Labour	(108,035)	Expense Reductions		Sunlife benefit reduction - Health, Dental, Life, ADD	-0.48%
<b>Total</b>	<b>(1,429,949)</b>				
<b>Reduction Categories</b>					
Expense Reductions	<b>(872,738)</b>				
Expense Increases	<b>171,706</b>				
Increase in Revenues	<b>(90,900)</b>				
Decrease in Revenues	<b>203,145</b>				
Use of Reserves	<b>(841,162)</b>				
	<b>(1,429,949)</b>				



**2026 Financial Plan**  
**Multiyear Budget Summary**

	2025	2026								
	Budget	Total Budget	Variance \$	Variance %	2027 Budget	% Variance	2028 Budget	% Variance	2029 Budget	% Variance
<b>Budget Requirements</b>										
Council	369,784	380,508	10,724	2.90%	431,420	0.13%	441,935	2.44%	451,676	2.20%
Financial Services	151,620	3,576,940	3,425,320	2,259.15%	4,118,191	15.13%	4,081,031	(0.90%)	4,081,531	0.01%
Office of CAO	1,064,141	923,711	(140,430)	(13.20%)	1,259,707	36.37%	1,290,088	2.41%	1,321,380	2.43%
Corporate Services	1,208,398	1,281,427	73,029	6.04%	1,480,754	15.56%	1,523,289	2.87%	1,479,767	(2.86%)
Customer Services	62,996	115,048	52,052	82.63%	119,748	4.09%	127,002	6.06%	130,712	2.92%
Fleet Services	25,577	(2,100)	(27,677)	(108.21%)	(91,802)	4,271.52%	(81,930)	(10.75%)	(70,079)	(14.46%)
THI					23,371		58,726	151.28%	90,411	53.95%
Enterprise Services	(340,000)	(340,000)			(340,000)		(340,000)		(340,000)	
Fire Services	1,592,527	1,907,210	314,683	19.76%	2,158,338	13.17%	2,224,261	3.05%	2,287,055	2.82%
Police Services	3,563,841	4,215,373	651,532	18.28%	4,783,867	13.49%	5,315,137	11.11%	5,566,276	4.72%
Protection/Bylaw	546,107	575,903	29,796	5.46%	588,985	2.27%	617,560	4.85%	634,976	2.82%
Building					(2,376)		(2,118)	(10.86%)	25,731	(1,314.87%)
OPS Admin	254,213	214,235	(39,978)	(15.73%)	221,282	3.29%	227,218	2.68%	233,333	2.69%
Engineering	567,526	732,907	165,381	29.14%	798,168	8.90%	862,215	8.02%	859,162	(0.35%)
Public Works	5,776,886	3,867,956	(1,908,930)	(33.04%)	3,987,825	3.10%	4,097,053	2.74%	4,173,198	1.86%
Parking							(2,000)			(100.00%)
Airport	(14,362)	13,650	28,012	(195.04%)	(10,747)	(178.73%)	2,077	(119.33%)	(8,023)	(486.28%)
Waste Management	68,376	45,943	(22,433)	(32.81%)	49,814	8.43%	50,578	1.53%	50,578	
Cemetery	190,038	218,379	28,341	14.91%	220,933	1.17%	233,183	5.54%	241,615	3.62%
Parks	1,300,581	1,059,010	(241,571)	(18.57%)	2,047,828	93.37%	2,420,593	18.20%	3,397,241	40.35%
Community Events	120,851	83,123	(37,728)	(31.22%)	84,794	2.01%	86,461	1.97%	86,632	0.20%
Recreation - Programs	1,072,579	1,031,262	(41,317)	(3.85%)	1,142,526	10.79%	1,181,019	3.37%	1,187,293	0.53%
Recreation - Facilities	4,455,756	3,289,771	(1,165,985)	(26.17%)	4,378,764	33.10%	8,451,838	93.02%	10,417,295	23.25%
Elliott Fairbairn Centre	(28,031)	(38,255)	(10,224)	36.47%	(41,747)	9.13%	(44,329)	6.18%	(44,033)	(0.67%)
Museum	380,603	454,132	73,529	19.32%	494,413	8.87%	507,030	2.55%	519,953	2.55%
Transit Services	60,653	161,959	101,306	167.03%	169,319	4.54%	171,677	1.39%	175,595	2.28%
Development & Communication Services	(60,000)		60,000	(100.00%)						
Economic Development	382,637	412,424	29,787	7.78%	347,747	(15.68%)	356,259	2.45%	365,026	2.46%
Municipal Taxes	(450,465)	(340,465)	110,000	(24.42%)	(345,715)	1.54%	(351,122)	1.56%	(356,692)	1.59%
<b>Consolidated Budget Requirement</b>	<b>22,322,832</b>	<b>23,840,051</b>	<b>1,517,219</b>	<b>6.80%</b>	<b>28,075,407</b>	<b>17.77%</b>	<b>33,504,731</b>	<b>19.34%</b>	<b>36,957,609</b>	<b>10.31%</b>
<b>Operating Plan</b>										
Council	369,784	380,508	10,724	2.90%	431,420	13.38%	441,935	2.44%	451,676	2.20%
Financial Services	151,620	(170,206)	(321,826)	(212.26%)	371,045	(318.00%)	333,885	(10.01%)	334,385	0.15%
Corporate Services	1,208,398	1,281,427	73,029	6.04%	1,480,754	15.56%	1,523,289	2.87%	1,479,767	(2.86%)

**2026 Financial Plan**  
Multiyear Budget Summary

	2025	2026								
	Budget	Total Budget	Variance \$	Variance %	2027 Budget	% Variance	2028 Budget	% Variance	2029 Budget	% Variance
Office of CAO	1,064,141	923,711	(140,430)	(13.20%)	1,259,707	36.37%	1,290,088	2.41%	1,321,380	2.43%
Customer Services	62,996	115,048	52,052	82.63%	119,748	4.09%	127,002	6.06%	130,712	2.92%
Fleet Services	25,577	(2,100)	(27,677)	(108.21%)	(91,802)	4,271.52%	(81,930)	(10.75%)	(70,079)	(14.46%)
THI					23,371		58,726	151.28%	90,411	53.95%
Enterprise Services	(340,000)	(340,000)			(340,000)		(340,000)		(340,000)	
Fire Services	1,592,527	1,907,210	314,683	19.76%	2,158,338	13.17%	2,224,261	3.05%	2,287,055	2.82%
Police Services	3,563,841	4,215,373	651,532	18.28%	4,783,867	13.49%	5,315,137	11.11%	5,566,276	4.72%
Protection/Bylaw	546,107	575,903	29,796	5.46%	588,985	2.27%	617,560	4.85%	634,976	2.82%
Building					(2,376)		(2,118)	(10.86%)	25,731	(1,314.87%)
OPS Admin	254,213	214,235	(39,978)	(15.73%)	221,282	3.29%	227,218	2.68%	233,333	2.69%
Engineering	567,526	732,907	165,381	29.14%	798,168	8.90%	862,215	8.02%	859,162	(0.35%)
Public Works	3,569,286	3,867,956	298,670	8.37%	3,987,825	3.10%	4,097,053	2.74%	4,173,198	1.86%
Parking							(2,000)			(100.00%)
Airport	(14,362)	13,650	28,012	(195.04%)	(10,747)	(178.73%)	2,077	(119.33%)	(8,023)	(486.28%)
Waste Management	68,376	45,943	(22,433)	(32.81%)	49,814	8.43%	50,578	1.53%	50,578	
Cemetery	190,038	218,379	28,341	14.91%	220,933	1.17%	233,183	5.54%	241,615	3.62%
Parks	1,058,881	1,059,010	129	0.01%	1,084,828	2.44%	1,122,093	3.44%	1,150,741	2.55%
Community Events	120,851	83,123	(37,728)	(31.22%)	84,794	2.01%	86,461	1.97%	86,632	0.20%
Recreation - Programs	1,072,579	1,031,262	(41,317)	(3.85%)	1,142,526	10.79%	1,181,019	3.37%	1,187,293	0.53%
Recreation - Facilities	3,199,756	3,289,771	90,015	2.81%	3,344,215	1.65%	3,396,316	1.56%	3,414,869	0.55%
Elliott Fairbairn Centre	(28,031)	(38,255)	(10,224)	36.47%	(41,747)	9.13%	(44,329)	6.18%	(44,033)	(0.67%)
Museum	380,603	454,132	73,529	19.32%	494,413	8.87%	507,030	2.55%	519,953	2.55%
Transit Services	60,653	161,959	101,306	167.03%	169,319	4.54%	171,677	1.39%	175,595	2.28%
Development & Communication Services	(60,000)		60,000	(100.00%)						
Economic Development	382,637	412,424	29,787	7.78%	347,747	(15.68%)	356,259	2.45%	365,026	2.46%
Municipal Taxes	(450,465)	(340,465)	110,000	(24.42%)	(345,715)	1.54%	(351,122)	1.56%	(356,692)	1.59%
<b>Total Operating Budget</b>	<b>18,617,532</b>	<b>20,092,905</b>	<b>1,475,373</b>	<b>7.92%</b>	<b>22,330,712</b>	<b>11.14%</b>	<b>23,403,563</b>	<b>4.80%</b>	<b>23,961,537</b>	<b>2.38%</b>
<b>Capital Plan</b>										
Financial Services		3,747,146	3,747,146		3,747,146		3,747,146		3,747,146	
Corporate Services										
Fleet Services										
Fire Services										
Engineering										
Public Works	2,207,600		(2,207,600)	(100.00%)						
Airport										

**2026 Financial Plan**  
**Multiyear Budget Summary**

	2025	2026								
	Budget	Total Budget	Variance \$	Variance %	2027 Budget	% Variance	2028 Budget	% Variance	2029 Budget	% Variance
Parks	241,700		(241,700)	(100.00%)	963,000		1,298,500	34.84%	2,246,500	73.01%
Recreation - Facilities	1,256,000		(1,256,000)	(100.00%)	1,034,549		5,055,522	388.67%	7,002,426	38.51%
Development & Communication Services										
Economic Development										
<b>Total Capital Plan</b>	<b>3,705,300</b>	<b>3,747,146</b>	<b>41,846</b>	<b>1.13%</b>	<b>5,744,695</b>	<b>53.31%</b>	<b>10,101,168</b>	<b>75.83%</b>	<b>12,996,072</b>	<b>28.66%</b>

## 2026 Financial Plan

### Multiyear Budget Summary

	2025 Budget	2026 Budget	Variance \$	Variance %	Belongs to	
<b>Levy Requirements</b>						<b>Comments</b>
Council	369,784	380,508	10,724	2.90%	Corp Ser	
Financial Services	151,620	(170,206)	(321,826)	(212.26%)	Finance	WSIB Credit flowthrough
Corporate Services	1,208,398	1,281,427	73,029	6.04%	Corp Ser	\$101K No Cont fr. Res -IT,
Office of the CAO	1,064,141	923,711	(140,430)	(13.20%)	CAO	
Customer Services	62,996	115,048	52,052	82.63%	Corp Ser	
Fleet Services	25,577	-	(25,577)	(100.00%)	Operations	\$216K Contr to Res - 5-yr
Tillsonburg Hydro	-	-		0.00%	THI	
Enterprise Services	(340,000)	(340,000)		0.00%	THI	
Fire Services	1,752,527	2,227,249	474,722	27.09%	Fire	1 FTE \$258K, \$55K Fleet, Fire Com \$100K
Police Services	3,563,841	4,215,373	651,532	18.28%	Police	\$424K OPP, \$181K transfer to Reserve
Protection/Bylaw	546,107	575,903	29,796	5.46%	Operations	
Building	-	-			Operations	Nets to \$0
OPS Admin	254,213	214,235	(39,978)	(15.73%)	Operations	
Engineering	1,714,116	1,151,401	(562,715)	(32.83%)	Operations	\$70K less (County), \$35K OSIM (Res)
Public Works	4,470,266	5,336,993	866,727	19.39%	Operations	FTE Re-al with OPS Admin, \$110K P+I culvert
Parking	-	-			Operations	Nets to \$0
Airport	(14,362)	13,650	28,012	(195.04%)	Operations	
Waste Management	68,376	45,943	(22,433)	(32.81%)	Operations	
Cemetery	190,038	218,379	28,341	14.91%	RCP	\$10K Sp,
Parks	1,300,606	1,300,735	129	0.01%	RCP	\$75K P+I Kinsmen
Community Events	120,851	83,123	(37,728)	(31.22%)	RCP	
Recreation - Programs	1,072,579	1,031,262	(41,317)	(3.85%)	RCP	
Recreation - Facilities	4,455,761	4,587,622	131,861	2.96%	RCP	\$67K P+I, IT \$24K,
Elliott Fairbairn Centre	(28,031)	(38,255)	(10,224)	36.47%	RCP	
Museum	380,603	454,132	73,529	19.32%	RCP	1 FTE \$85K , Sp \$50K
Transit Services	60,653	161,959	101,306	167.03%	Operations	25 IC grant no longer
Development Services	(60,000)	0	60,000	(100.00%)	EcDev	\$80K ground lease - moved to Finance
Economic Development	382,637	412,424	29,787	7.78%	EcDev	
Municipal Taxes	(450,465)	(340,465)	110,000	(24.42%)	Mun Taxes	Write Off increase
<b>Consolidated Levy Requirement</b>	<b>22,322,832</b>	<b>23,840,051</b>	<b>1,517,219</b>	<b>6.80%</b>		
<b>Operating Plan</b>						
Council	369,784	380,508	10,724	2.90%	Corp Ser	
Financial Services	151,620	(170,206)	(321,826)	(212.26%)	Finance	
Corporate Services	1,208,398	1,281,427	73,029	6.04%	Corp Ser	
Office of the CAO	1,064,141	923,711	(140,430)	(13.20%)	CAO	
Customer Services	62,996	115,048	52,052	82.63%	Corp Ser	
Fleet Services	25,577	(2,100)	(27,677)	(108.21%)	Operations	
THI	0	0	0	#DIV/0!	THI	
Enterprise Services	(340,000)	(340,000)	0		THI	
Fire Services	1,592,527	1,907,210	314,683	19.76%	Fire	
Police Services	3,563,841	4,215,373	651,532	18.28%	Police	
Protection/Bylaw	546,107	575,903	29,796	5.46%	Operations	
Building			0		Operations	
OPS Admin	254,213	214,235	(39,978)	(15.73%)	Operations	
Engineering	567,526	732,907	165,381	29.14%	Operations	
Public Works	3,569,286	3,867,956	298,670	8.37%	Operations	
Parking			0		Operations	
Airport	(14,362)	13,650	28,012	(195.04%)	Operations	
Waste Management	68,376	45,943	(22,433)	(32.81%)	Operations	
Cemetery	190,038	218,379	28,341	14.91%	RCP	
Parks	1,058,881	1,059,010	129	0.01%	RCP	

## 2026 Financial Plan

### Multiyear Budget Summary

	2025 Budget	2026 Budget	Variance \$	Variance %	Belongs to	
Community Events	120,851	83,123	(37,728)	(31.22%)	RCP	
Recreation - Programs	1,072,579	1,031,262	(41,317)	(3.85%)	RCP	
Recreation - Facilities	3,199,756	3,289,771	90,015	2.81%	RCP	
Elliott Fairbairn Centre	(28,031)	(38,255)	(10,224)	36.47%	RCP	
Museum	380,603	454,132	73,529	19.32%	RCP	
Transit Services	60,653	161,959	101,306	167.03%	Operations	
Development Services	(60,000)	0	60,000	(100.00%)	EcDev	
Economic Development	382,637	412,424	29,787	7.78%	EcDev	
Municipal Taxes	(450,465)	(340,465)	110,000	(24.42%)	Mun Taxes	
<b>Total Operating Levy</b>	<b>18,617,532</b>	<b>20,092,905</b>	<b>1,475,373</b>	<b>7.92%</b>		
				6.61%		
<b>Capital Plan</b>	<b>2025</b>	<b>2026</b>	<b>\$ Var</b>	<b>% Var</b>		
Roads Capital	160,000	320,039	160,039	100.02%	Operations	
Storm Capital	1,146,590	418,494	(728,096)	(63.50%)	Operations	
Bridges Capital	900,980	1,469,037	568,057	63.05%	Operations	
Parks Capital	241,725	241,725	0	0.00%	RCP	
Facilities Capital	1,256,005	1,297,851	41,846	3.33%	RCP	
<b>Total Capital Levy</b>	<b>3,705,300</b>	<b>3,747,146</b>	<b>41,846</b>	<b>1.13%</b>		

Of overall: 0.19%

2025	
\$ 3,705,300	1% of taxes \$ 223,228

90 Concession	\$ 181,382	Trsf from Operating Capital balance
Remainder	\$ 41,846	
	\$ 223,228	

INDEX	2025 Opening Balance January 1	Interest Income collected for 2025	2025 Transfers In (Inc. 2024 YE surplus)	2025 Sub-total	Commitments 2025	2025 Balance @ December 31	2026 Transfers In	Commitments New 2026	Prior Years' Commitments	Commitments from CFWD in 2026	Projected Ending Balance before Land Sales	2026 Potential Land sales	Estimated Ending Balance for 2025
<b>Operating Reserves</b>													
Council Reserve	3,479	1	26	3,505	-	3,505					3,505		3,505
<a href="#">Employment Reserve</a>	-	16	1,250,128	1,250,144	412,062	838,082			636,500		201,582		201,582
Election Reserve	39,959	7	17,793	57,759	-	57,759	19,500	52,700			24,559		24,559
Transit Reserve	0	0	-	0	-	0					0		0
Physician Recruitment Reserve	157,973	23	1,159	159,154	122,489	36,665			30,000		6,665		6,665
Tax Rate Stabilization Reserve	1,679,570	282	719,371	2,399,223	1,282,327	1,116,896		359,562	339,275		418,059		418,059
Insurance Reserve	162,138	25	1,190	163,353	-	163,353					163,353		163,353
Fire Dept. Labour Reserve	7,944	1	58	8,004	-	8,004					8,004		8,004
Police Reserve	84,708	14	5,238	89,960	-	89,960		89,000			960		960
Police Service Board Reserve	39,463	6	290	39,759	1,700	38,059					38,059		38,059
Winter Maint. Reserve	-	17	-	17	-	17					17		17
Cemetery Reserve	94,849	17	91,243	186,109	-	186,109	32,460				218,569		218,569
Econ Development Reserve	2,400,423	347	17,611	2,418,381	3,030,692	(612,311)					(612,311)		(612,311)
<b>Operating Total</b>	<b>4,670,507</b>	<b>755</b>	<b>2,104,106</b>	<b>6,775,368</b>	<b>4,849,270</b>	<b>1,926,098</b>	<b>51,960</b>	<b>501,262</b>	<b>1,005,775</b>	<b>-</b>	<b>471,021</b>	<b>-</b>	<b>471,021</b>
<b>Capital Reserves</b>													
IT Equipment Reserve	248,700	43	85,825	334,567	160,000	174,567	84,000	115,000			143,567		143,567
Asset Management reserve	1,123,665	214	649,567	1,773,446	-	1,773,446	487,252	487,252		958,000	815,446		815,446
Fleet & Equipment Reserve	952,178	173	156,385	1,108,735	708,245	400,490	216,239	39,550		97,700	479,479		479,479
Fire Dept. Equipment Reserve	550,620	92	151,364	702,076	142,316	559,760	90,000	103,000			546,760		546,760
Engineering Reserve	305,716	52	2,243	308,011	168,765	139,246					139,246		139,246
Development Remediation Reserve	30,739	5	226	30,969	-	30,969					30,969		30,969
Linear Infrastructure Reserve	2,336,938	362	17,145	2,354,445	1,452,873	901,572	2,207,570	790,645			2,318,497		2,318,497
Airport Reserve	95,942	4	704	96,650	49,700	46,950		15,000			31,950		31,950
Waste Mangement Reserve	2,003	12	15	2,030	-	2,030					2,030		2,030
<a href="#">TownHall Reserve</a>	-	-	2,550,299	2,550,299	-	2,550,299		2,550,000			299		299
RCP Reserve	800,773	144	115,250	916,166	146,808	769,358	276,725	544,750			501,333		501,333
Facility Infrastructure Reserve	2,665,526	442	363,972	3,029,940	2,601,289	428,651	1,491,733	1,192,665			727,719		727,719
Downtown Parking Reserve	505,577	81	-	509,367	-	509,367					509,367		509,367
<b>Capital Total</b>	<b>9,618,377</b>	<b>1,622</b>	<b>4,092,994</b>	<b>13,716,702</b>	<b>5,429,997</b>	<b>8,286,706</b>	<b>4,853,519</b>	<b>5,837,862</b>	<b>-</b>	<b>1,055,700</b>	<b>6,246,663</b>	<b>-</b>	<b>6,246,663</b>
<b>Total</b>	<b>14,288,883</b>	<b>2,377</b>	<b>6,197,100</b>	<b>20,492,070</b>	<b>10,279,267</b>	<b>10,212,804</b>	<b>4,905,479</b>	<b>6,339,124</b>	<b>1,005,775</b>	<b>1,055,700</b>	<b>6,717,684</b>	<b>-</b>	<b>6,717,684</b>



# TOWN OF TILLSONBURG

## 2026 Business Plan

Office of the CAO

November 27, 2025



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Physician Recruitment	<b>Goal</b> – Life Style & Amenities <b>Strategic Direction</b> – Expand community partnerships in the delivery of programs and amenities <b>Priority Project - <i>On going</i></b> - Physician recruitment program	Manager of Innovation and Strategic Initiatives	\$70,000 (matrix) + \$30,000 (internally completed recruitment initiatives)	Ongoing
Town Hall Project – Project Support	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector <b>Priority Project - <i>Immediate Term</i></b> - Consolidated Town Hall initiative; Consolidated customer service counter	CAO	TBD	TBD
Attainable and Affordable Housing– 31 Earle Street	<b>Goal</b> – Life Style & Amenities <b>Strategic Direction</b> – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options; Facilitate attainable housing options for local employees (Business Attraction, Retention and Expansion) <b>Priority Project – <i>Immediate Term</i></b> - Affordable housing collaboration with Oxford County	CAO	\$10,000 (funded from 2025 surplus)	Q2, 2026

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Application Portfolio Review and Optimization	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Explore opportunities for service efficiencies <b>Priority Project - <i>Short Term</i></b> – Municipal Service Review	Manager of Innovation and Strategic Initiatives	Staff Time	Q4, 2026

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Equity, Diversity and Inclusion training and policy development	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service <b>Priority Project - Immediate Term</b> – N/A	Manager of Human Resources	Staff Time	Q4, 2026
Collective Agreement Negotiations Renewal (Volunteer Firefighters)	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service <b>Priority Project - Immediate Term</b> – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q3, 2026
Review and update of HR and Health and Safety Policies	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service <b>Priority Project - Immediate Term</b> – Employee Engagement Strategy	Manager of Human Resources	Staff Time	On-going
SharePoint for employees	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service <b>Priority Project - Immediate Term</b> – N/A	Manager of Human Resources	Staff Time	Q4,2026

# Risks

- Projected retirements vs new physicians (supply and demand)
- Labour supply and competition in the municipal sector
- Rising costs of construction

# Opportunities

- Government funding/relationships
- Made in Tillsonburg initiatives/approaches
- Consolidate Town operations under 'one roof'
- Provide more opportunity for primary care for unattached residents
- Consolidate user applications



# Future Departmental Directions: 3 Year Outlook

- 2027-2029
  - Continue to find process efficiencies
  - Carry out strategic plan initiatives



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Office of the CAO**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants		30,000	30,000	#DIV/0!
Contribution from Reserves	390,851	235,000	(155,851)	39.9%
<b>Total Revenues</b>	<b>390,851</b>	<b>265,000</b>	<b>(125,851)</b>	<b>32.2%</b>
<b>Expenditures</b>				
Labour	970,800	1,005,200	34,400	3.5%
Purchases	468,655	225,858	(242,797)	(51.8%)
Contracted Services	53,115	53,115		
Interfunctional Adjustments	(37,578)	(95,462)	(57,884)	154.0%
<b>Total Expenditures</b>	<b>1,454,992</b>	<b>1,188,711</b>	<b>(266,281)</b>	<b>(18.3%)</b>
<b>Total Net Levy</b>	<b>(1,064,141)</b>	<b>(923,711)</b>	<b>140,430</b>	<b>13.2%</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Office of the CAO**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants		30,000	30,000			100.00%				
Contribution from Reserves	390,851	235,000	(155,851)	39.87%		100.00%				
<b>Total Revenues</b>	<b>390,851</b>	<b>265,000</b>	<b>(125,851)</b>	<b>32.20%</b>		<b>100.00%</b>				
<b>Expenditures</b>										
Labour	970,800	1,005,200	34,400	3.54%	1,034,696	2.93%	1,065,077	2.94%	1,096,369	2.94%
Purchases	468,655	225,858	(242,797)	(51.81%)	267,358	18.37%	267,358		267,358	
Contracted Services	53,115	53,115			53,115		53,115		53,115	
Interfunctional Adjustments	(37,578)	(95,462)	(57,884)	154.04%	(95,462)		(95,462)		(95,462)	
<b>Total Expenditures</b>	<b>1,454,992</b>	<b>1,188,711</b>	<b>(266,281)</b>	<b>(18.30%)</b>	<b>1,259,707</b>	<b>5.97%</b>	<b>1,290,088</b>	<b>2.41%</b>	<b>1,321,380</b>	<b>2.43%</b>
<b>Total Net Levy</b>	<b>(1,064,141)</b>	<b>(923,711)</b>	<b>140,430</b>	<b>13.20%</b>	<b>(1,259,707)</b>	<b>(36.37%)</b>	<b>(1,290,088)</b>	<b>(2.41%)</b>	<b>(1,321,380)</b>	<b>(2.43%)</b>

# TOWN OF TILLSONBURG

## 2026 Business Plan

Financial Services

November 27, 2025



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Annual Progress Review – Asset Management, July 1, 2026 [O. Reg. 588/17, S. 9]	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure <b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure <b>Priority Project – Short Term</b> - Asset Management Plan	<b>Asset Mgmt Coordinator / Director / Asset Managers / SLT</b>	Staff time	Q2 annually
Citywide Maintenance Manager module implementation (Asset Mgmt Work Order system)	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project – Short Term</b> - Financial sustainability plan	<b>Asset Mgmt Coordinator /Director /Asset Managers</b>	\$92,500 (Tax Rate Reserve 2026) and \$62,500 (Tax Rate Reserve 2027) - \$24,000 annual 2027 (IT Operating Budget) [Offset by -\$50K reduction on current software license]	2026-2027 Q4 2027 full transition
CityWide Budgeting Fund Manager implementation – Multi-year Reserve integration with Capital Budget	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project – Short Term</b> – Multi-year budgeting; Financial sustainability plan	<b>Budget Coordinator/ Director / Deputy Treasurer /</b>	\$10,000 (Tax Rate Reserve)	Q2 2026
Debt (Capital Financing) Policy Update	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence & accountability in govt <b>Priority Project – Short Term</b> - Financial sustainability plan	<b>Director / Budget Coordinator</b>	\$0	Q2 2026

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Surplus/Deficit Allocation Policy Update	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan	Director / Deputy Treasurer	\$0	Q2 2026
CityWide Budgeting Salary Plan Module Implementation	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector. <b>Priority Project</b> – N/A	Budget Coordinator / Deputy Treasurer / Director /	\$25,000 one time (Tax Rate Reserve) & \$5,000 annual (IT Budget)	Q2 2026
Accounts Receivable & Write-Off Policy	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan	Revenue Manager / Director / Deputy Treasurer	\$0	Q2 2026
Caseware software implementation - preparation of financial statements and year-end audit process improvement	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – N/A	Deputy Treasurer / Director	\$50,000 one-time (Tax Rate Reserve, Finance) plus \$4,000 annual (IT Budget)	Q3 2026



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Bids&Tender Purchasing Platform – Contract Management, Evaluation & Vendor Performance	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – N/A	<b>Purchasing Coordinator / Director / Corporate Analysts</b>	\$5,000 (Tax Rate Reserve)	Q3 2026
Digital Accounts Payable Software Implementation – dependent on replacement options for new financial system	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector. <b>Priority Project</b> – <i>Short Term</i> – n/a	<b>Purchasing Coordinator / Director / Corporate Analysts</b>	\$33,300 one-time (Tax Rate Reserve) & \$13,000 annual (IT Budget)	Q3 2027
Commence review of replacement options for new financial system	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – N/A	<b>Director / Deputy Treasurer / Contract Specialist</b>	Staff time	2027
Review and Update Procurement Policy	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Excellence and accountability in government <b>Priority Project</b> – N/A	<b>Purchasing Coordinator / Director / Manager of Innovation &amp; Strategic Initiatives / Managers</b>	Staff time	Q1 2026

# Future Departmental Directions: 3 Year Outlook

- 2027-2029
  - **Replacement of Financial System**
  - Revenue Policy
  - Refinement of multi-year budget systems and processes
  - Continued asset management data enhancement
  - Financial Sustainability Plan/Long-term Financial Plan

# Risks & Opportunities

Risk	Opportunity
Financial integrity improvement	Strengthening internal processes; fraud prevention services;
Numerous departmental transitions, workload and stretched resources	Upskilling, expand financial team/personnel resources, skills training and development
Legacy systems and processes (i.e. GP end-of-life)	Innovation and strategic investments in new technology and modernization of processes

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Financial Services**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants	1,158,456	1,106,752	(51,704)	4.5%
User Charges	111,200	227,500	116,300	(104.6%)
Other Revenue	210,000	260,000	50,000	(23.8%)
Contribution from Reserves	273,600	657,062	383,462	(140.2%)
<b>Total Revenues</b>	<b>1,753,256</b>	<b>2,251,314</b>	<b>498,058</b>	<b>(28.4%)</b>
<b>Expenditures</b>				
Labour	1,270,016	1,345,100	75,084	5.9%
Purchases	283,724	316,237	32,513	11.5%
Contracted Services	60,500	71,000	10,500	17.4%
Contribution to Reserves	442,956	487,252	44,296	10.0%
Interfunctional Adjustments	(152,320)	(138,481)	13,839	(9.1%)
<b>Total Expenditures</b>	<b>1,904,876</b>	<b>2,081,108</b>	<b>176,232</b>	<b>9.3%</b>
<b>Total Net Levy</b>	<b>(151,620)</b>	<b>170,206</b>	<b>321,826</b>	<b>212.3%</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Financial Services**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	1,158,456	1,106,752	(51,704)	4.46%	1,090,237	1.49%	1,178,108	(8.06%)	1,279,160	(8.58%)
User Charges	111,200	227,500	116,300	(104.59%)	227,800	(0.13%)	228,100	(0.13%)	228,100	
Other Revenue	210,000	260,000	50,000	(23.81%)	260,000		260,000		260,000	
Contribution from Reserves	273,600	657,062	383,462	(140.15%)	20,000	96.96%		100.00%		#DIV/0!
<b>Total Revenues</b>	<b>1,753,256</b>	<b>2,251,314</b>	<b>498,058</b>	<b>(28.41%)</b>	<b>1,598,037</b>	<b>29.02%</b>	<b>1,666,208</b>	<b>(4.27%)</b>	<b>1,767,260</b>	<b>(6.06%)</b>
<b>Expenditures</b>										
Labour	1,270,016	1,345,100	75,084	5.91%	1,318,952	(1.94%)	1,353,804	2.64%	1,354,304	0.04%
Purchases	283,724	316,237	32,513	11.46%	167,087	(47.16%)	82,187	(50.81%)	82,187	
Contracted Services	60,500	71,000	10,500	17.36%	64,500	(9.15%)	66,500	3.10%	66,500	
Contribution to Reserves	442,956	487,252	44,296	10.00%	563,662	15.68%	651,533	15.59%	752,585	15.51%
Interfunctional Adjustments	(152,320)	(138,481)	13,839	(9.09%)	(145,119)	4.79%	(153,931)	6.07%	(153,931)	
<b>Total Expenditures</b>	<b>1,904,876</b>	<b>2,081,108</b>	<b>176,232</b>	<b>9.25%</b>	<b>1,969,082</b>	<b>(5.38%)</b>	<b>2,000,093</b>	<b>1.57%</b>	<b>2,101,645</b>	<b>5.08%</b>
<b>Total Net Levy</b>	<b>(151,620)</b>	<b>170,206</b>	<b>321,826</b>	<b>212.26%</b>	<b>(371,045)</b>	<b>318.00%</b>	<b>(333,885)</b>	<b>10.01%</b>	<b>(334,385)</b>	<b>(0.15%)</b>

# TOWN OF TILLSONBURG

## 2026 Business Plan

Corporate Services

November 27, 2025



# 2026 Business Objectives

## Clerks' Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<b>Review of Committees' Terms of Reference</b> and Advisory Committees' Structure	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Engage community groups, including advisory committees and service organizations, in shaping municipal initiatives. <b>Priority Project</b> – N/A	Deputy Clerk	Staff time	Q2
<b>Business Process Reviews</b> – Improve processes such as Business Licensing	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Continue to develop digital service delivery while maintaining counter and telephone channels. <b>Priority Project</b> – Municipal Service Review	Deputy Clerk	Staff time (Clerks, Customer Service, By-law)	Q2
<b>Governance Policy Review</b> and Updates (including Procedural By-Law, Council Code of Conduct, Council-Staff Relations Policy)	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector. <b>Priority Project</b> – N/A	Acting Clerk	Staff time	Q3
<b>2026 Municipal Election</b> – Plan, deliver, and administer the October election in full compliance with the Municipal Elections Act.	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector. <b>Priority Project</b> – N/A	Acting Clerk	\$53,200	Q4
<b>New Term Council Orientation</b>	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector.	Acting Clerk	\$4,000 (Town \$1,500 and County \$2,500)	Q4
<b>Records Management User Adoption</b> – Training on Laserfiche	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector. <b>Priority Project</b> – N/A	Acting Clerk	Staff time	Q1



# 2026 Business Objectives Communications Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Communications Strategy Review and Update	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> - Develop a communications strategy to increase awareness of Council decisions and municipal programs, projects and services.	Communications Team	Staff time	Q3 2026
Communications Procedures and Policies Review	<b>Goal</b> – Customer Service, Communication and Engagement. <b>Strategic Direction</b> - Increase opportunities and promotion for public engagement in municipal initiatives.	Communications Team	Staff time	On-going

# 2026 Business Objectives

## Customer Service Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Business Licensing Program Review	<p><b>Goal</b> – Customer Service, Communication and Engagement.</p> <p><b>Strategic Direction</b> – Continue to develop digital service delivery while maintaining counter and telephone channels.</p> <p><b>Priority Project</b> - Municipal Service Review</p>	Deputy Clerk, Clerks' Office	Staff time (Clerks, Customer Service, By-law)	Q2 2026

# 2026 Business Objectives

## IT Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<b>IT Program - Services Modernization</b>	<b>Goal</b> – Customer Service, Communication and Engagement <b>Strategic Direction</b> – Explore opportunities for service efficiencies <b>Priority Project</b> – N/A	Manager, IT Services	2026 – Operational Costs  2026 – Capital Costs \$115,000 total requested	Multi-year
<b>Town Hall Project – Project Support</b>	<b>Goal</b> – Customer Service, Communications and Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector <b>Priority Project - Immediate Term</b> - Consolidated Town Hall initiative; Consolidated customer service counter	Director and Manager, IT Services	Staff time IT costs for Town Hall as part of construction project	TBD
<b>Asset Management Work</b> – Develop listing and confirm data accuracy of IT assets	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure <b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure <b>Priority Project – Short Term</b> - Asset Management Plan	Manager, IT Services	Staff time	Q3

# Risks

## IT

- Cyber security needs that are constantly evolving to prevent an attack against our municipal government assets.
- Rising costs of software and renewal cycles of IT infrastructure.

## Clerks

- The Town lacks a secure, climate-controlled facility for physical records storage. Reliance on temporary off-site storage units poses ongoing risks to record preservation, accessibility, and compliance. These should be addressed as part of the renovation of the CSC into the Town Hall.

## Insurance

- Enhancement of risk management systems and processes are required to safeguard Town's interests.

## Communications

- Increased need to utilize digital tools in need to support the growing use and expansion of various communication deliverables across the organization and digital channels.

## Corporate Services - Overall

- Keeping up with demand for service level to support ongoing initiatives.

# Opportunities

## IT

- Software reviews and analysis to ensure the best setup and utilization for end users.
- Adoption of IT tools & procedures to create stronger and more resilient environment.

## Insurance

- Expansion of risk reduction practices to mitigate exposure and costs.

## Communications

- Engage citizens in more meaningful ways.
- Increase available support to the organization and strategic communication planning.

## Clerks

- Opportunity to increase efficiencies in areas of records program modernization and meeting governance support.

## Corporate Services - Overall

- Review and implementation of updated tools and technology that can create stronger support in the overall goal in excellence in customer service.

# Future Departmental Directions: 3 Year Outlook

## **2027-2029**

- Customer Service enhancements to better serve our stakeholders.
- Modernization of the Town's Records Management program.
- Communication practice enhancements to serve a growing community and municipal government operation.
- IT improvements and expansion of support level to the organization.
- On-going training and identification of tools is necessary to ensure excellence in service delivery.

**2026 Financial Plan  
Operating Plan - Cost Code Summary  
Council**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Contribution from Reserves	9,000	52,700	43,700	(485.6%)
<b>Total Revenues</b>	<b>9,000</b>	<b>52,700</b>	<b>43,700</b>	<b>(485.6%)</b>
<b>Expenditures</b>				
Labour	235,600	232,700	(2,900)	(1.2%)
Purchases	69,640	85,740	16,100	23.1%
Contracted Services	4,500	57,500	53,000	1,177.8%
Contribution to Reserves	17,500	19,500	2,000	11.4%
Interfunctional Adjustments	51,544	37,768	(13,776)	(26.7%)
<b>Total Expenditures</b>	<b>378,784</b>	<b>433,208</b>	<b>54,424</b>	<b>14.4%</b>
<b>Total Net Levy</b>	<b>(369,784)</b>	<b>(380,508)</b>	<b>(10,724)</b>	<b>(2.9%)</b>





**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Corporate Services**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	35,000	8,500	(26,500)	75.7%
Contribution from Reserves	219,600	205,175	(14,425)	6.6%
<b>Total Revenues</b>	<b>254,600</b>	<b>213,675</b>	<b>(40,925)</b>	<b>16.1%</b>
<b>Expenditures</b>				
Labour	1,034,400	1,140,700	106,300	10.3%
Purchases	547,156	553,751	6,595	1.2%
Contracted Services	640,727	622,156	(18,571)	(2.9%)
Contribution to Reserves		84,000	84,000	#DIV/0!
Interfunctional Adjustments	(782,462)	(905,505)	(123,043)	15.7%
Debt Principal & Interest	23,177		(23,177)	(100.0%)
<b>Total Expenditures</b>	<b>1,462,998</b>	<b>1,495,102</b>	<b>32,104</b>	<b>2.2%</b>
<b>Total Net Levy</b>	<b>(1,208,398)</b>	<b>(1,281,427)</b>	<b>(73,029)</b>	<b>(6.0%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Customer Service Centre**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	154,855	169,883	15,028	(9.7%)
<b>Total Revenues</b>	<b>154,855</b>	<b>169,883</b>	<b>15,028</b>	<b>(9.7%)</b>
<b>Expenditures</b>				
Labour	387,700	408,900	21,200	5.5%
Purchases	112,965	100,698	(12,267)	(10.9%)
Contracted Services	51,856	56,901	5,045	9.7%
Interfunctional Adjustments	(341,177)	(287,919)	53,258	(15.6%)
Debt Principal & Interest	6,507	6,351	(156)	(2.4%)
<b>Total Expenditures</b>	<b>217,851</b>	<b>284,931</b>	<b>67,080</b>	<b>30.8%</b>
<b>Total Net Levy</b>	<b>(62,996)</b>	<b>(115,048)</b>	<b>(52,052)</b>	<b>(82.6%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Council**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Contribution from Reserves	9,000	52,700	43,700	(485.56%)		100.00%				
<b>Total Revenues</b>	<b>9,000</b>	<b>52,700</b>	<b>43,700</b>	<b>(485.56%)</b>		<b>100.00%</b>				
<b>Expenditures</b>										
Labour	235,600	232,700	(2,900)	(1.23%)	239,996	3.14%	247,511	3.13%	255,252	3.13%
Purchases	69,640	85,740	16,100	23.12%	107,840	25.78%	107,840		107,840	
Contracted Services	4,500	57,500	53,000	1,177.78%	18,500	(67.83%)	19,500	5.41%	19,500	
Contribution to Reserves	17,500	19,500	2,000	11.43%	24,500	25.64%	26,500	8.16%	28,500	7.55%
Interfunctional Adjustments	51,544	37,768	(13,776)	(26.73%)	40,584	7.46%	40,584		40,584	
<b>Total Expenditures</b>	<b>378,784</b>	<b>433,208</b>	<b>54,424</b>	<b>14.37%</b>	<b>431,420</b>	<b>(0.41%)</b>	<b>441,935</b>	<b>2.44%</b>	<b>451,676</b>	<b>2.20%</b>
<b>Total Net Levy</b>	<b>(369,784)</b>	<b>(380,508)</b>	<b>(10,724)</b>	<b>(2.90%)</b>	<b>(431,420)</b>	<b>(13.38%)</b>	<b>(441,935)</b>	<b>(2.44%)</b>	<b>(504,376)</b>	<b>(14.13%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Corporate Services**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	35,000	8,500	(26,500)	75.71%	8,500		8,500		8,500	
Contribution from Reserves	219,600	205,175	(14,425)	6.57%	(16,000)	107.80%	(16,000)		(16,000)	
<b>Total Revenues</b>	<b>254,600</b>	<b>213,675</b>	<b>(40,925)</b>	<b>16.07%</b>	<b>(7,500)</b>	<b>103.51%</b>	<b>(7,500)</b>		<b>(7,500)</b>	
<b>Expenditures</b>										
Labour	1,034,400	1,140,700	106,300	10.28%	1,084,876	(4.89%)	1,116,369	2.90%	1,148,807	2.91%
Purchases	547,156	553,751	6,595	1.21%	561,804	1.45%	547,634	(2.52%)	528,519	(3.49%)
Contracted Services	640,727	622,156	(18,571)	(2.90%)	648,875	4.29%	679,934	4.79%	629,112	(7.47%)
Contribution to Reserves		84,000	84,000	#DIV/0!	84,000		84,000		84,000	
Interfunctional Adjustments	(782,462)	(905,505)	(123,043)	15.73%	(906,301)	0.09%	(912,148)	0.65%	(918,171)	0.66%
Debt Principal & Interest	23,177		(23,177)	(100.00%)		#DIV/0!		#DIV/0!		#DIV/0!
<b>Total Expenditures</b>	<b>1,462,998</b>	<b>1,495,102</b>	<b>32,104</b>	<b>2.19%</b>	<b>1,473,254</b>	<b>(1.46%)</b>	<b>1,515,789</b>	<b>2.89%</b>	<b>1,472,267</b>	<b>(2.87%)</b>
<b>Total Net Levy</b>	<b>(1,208,398)</b>	<b>(1,281,427)</b>	<b>(73,029)</b>	<b>(6.04%)</b>	<b>(1,480,754)</b>	<b>(15.56%)</b>	<b>(1,523,289)</b>	<b>(2.87%)</b>	<b>(1,479,767)</b>	<b>2.86%</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Customer Service Centre**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	154,855	169,883	15,028	(9.70%)	170,583	(0.41%)	170,483	0.06%	170,483	
<b>Total Revenues</b>	<b>154,855</b>	<b>169,883</b>	<b>15,028</b>	<b>(9.70%)</b>	<b>170,583</b>	<b>(0.41%)</b>	<b>170,483</b>	<b>0.06%</b>	<b>170,483</b>	
<b>Expenditures</b>										
Labour	387,700	408,900	21,200	5.47%	421,197	3.01%	433,863	3.01%	446,909	3.01%
Purchases	112,965	100,698	(12,267)	(10.86%)	103,398	2.68%	106,302	2.81%	105,667	(0.60%)
Contracted Services	51,856	56,901	5,045	9.73%	54,981	(3.37%)	56,061	1.96%	57,141	1.93%
Interfunctional Adjustments	(341,177)	(287,919)	53,258	(15.61%)	(295,437)	2.61%	(304,933)	3.21%	(314,714)	3.21%
Debt Principal & Interest	6,507	6,351	(156)	(2.40%)	6,192	(2.50%)	6,192		6,192	
<b>Total Expenditures</b>	<b>217,851</b>	<b>284,931</b>	<b>67,080</b>	<b>30.79%</b>	<b>290,331</b>	<b>1.90%</b>	<b>297,485</b>	<b>2.46%</b>	<b>301,195</b>	<b>1.25%</b>
<b>Total Net Levy</b>	<b>(62,996)</b>	<b>(115,048)</b>	<b>(52,052)</b>	<b>(82.63%)</b>	<b>(119,748)</b>	<b>(4.09%)</b>	<b>(127,002)</b>	<b>(6.06%)</b>	<b>(130,712)</b>	<b>(2.92%)</b>

IT Capital

INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES											
Opening Balance:		174,242	148,245	127,367	127,649	54,246	(20,424)	(40,949)	(60,899)	(80,176)	(98,678)
Funding Sources:											
Contributions from Operating Budget		87,000	89,610	92,298	95,067	97,919	100,857	103,883	106,999	110,209	113,515
Total Funding Available for Projects		261,242	237,855	219,665	222,716	152,165	80,432	62,934	46,100	30,033	14,837
CAPITAL PROJECT COMMITMENTS:											
A. Work Stations	Computer Hardware Replacement	60,000	60,000	40,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
B. Printers	Printer/Copier Replacement										
D. Communication Equipment	Cell Phone Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
E. Servers	Server Replacement				50,000	50,000					
F. Network Equipment	Firewall, switches, UPSs,etc.	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
New Projects - Growth											
Additional Work Stations		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Inflation Adjustment		0	2,200	3,600	9,600	12,800	11,000	13,200	15,400	17,600	19,800
Total Committments To Capital Projects		115,000	112,200	93,600	169,600	172,800	121,000	123,200	125,400	127,600	129,800
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		115,000	112,200	93,600	169,600	172,800	121,000	123,200	125,400	127,600	129,800
Closing Balance Before Interest		146,242	125,655	126,065	53,116	(20,635)	(40,568)	(60,266)	(79,300)	(97,567)	(114,963)
Interest Income		2,003	1,712	1,584	1,130	210	(381)	(633)	(876)	(1,111)	(1,335)
Closing Reserve Balance		148,245	127,367	127,649	54,246	(20,424)	(40,949)	(60,899)	(80,176)	(98,678)	(116,298)



2026 Capital Project Listing - New Requests

Corporate Services

Project Listing	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
110 Corporate Services											
X74 Network Equipment - Firewalls, switches, etc.	20,000				(20,000)						
X73 Computer Hardware Replacement	60,000				(60,000)						
X72 Cell Phone Replacement	15,000				(15,000)						
X71 Additional Workstations - From Growth	20,000				(20,000)						
Total 110 Corporate Services	115,000				(115,000)						
Total Project Listing	\$115,000				(\$115,000)						



## Town of Tillsonburg

### Capital Projects

Project	X71 Additional Workstations - From Growth		
Department	Corporate Services		
Version	3.1 - Council Review	Year	2026

#### Description

The purchase of additional workstations for new hires due to growth.

#### Justification

As our Town is growing in population, we require more staff to provide services. As a result of these new hires, additional workstations are required to be purchased.

#### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	20,000	20,000					
<b>Expenditures Total</b>	<b>20,000</b>	<b>20,000</b>					
<b>Funding</b>							
Cont.from Reserves	20,000	20,000					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X72 Cell Phone Replacement		
<b>Department</b>	Corporate Services		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Cell phones have become a very important tool for municipal staff. They improve communication, streamline workflows and have enhanced their ability to deliver services effectively.

### Justification

Replacement of aging cell phones ensures that we maintain reliable, secure and efficient communication. It prevents performance issues, supports the latest apps, improves security with regular updates, reduces maintenance costs, and enhances productivity. This also includes the purchase of additional cell phones for new positions.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	15,000	15,000					
<b>Expenditures Total</b>	<b>15,000</b>	<b>15,000</b>					
<b>Funding</b>							
Cont.from Reserves	15,000	15,000					
<b>Funding Total</b>	<b>15,000</b>	<b>15,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X73 Computer Hardware Replacement		
<b>Department</b>	Corporate Services		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

The computer hardware replacement plan is essential for regularly updating and replacing computers and related equipment. Replacing this hardware before failure, at the end of its useful life ensures that the technology infrastructure stays reliable, secure and efficient to support the Towns operations and services.

### Justification

This allows staff to have computing equipment that is in good operating order and able to handle the processing requirements of their duties, especially for staff working remotely. This will be funded by the reserve.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	60,000	60,000					
<b>Expenditures Total</b>	<b>60,000</b>	<b>60,000</b>					
<b>Funding</b>							
Cont.from Reserves	60,000	60,000					
<b>Funding Total</b>	<b>60,000</b>	<b>60,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X74 Network Equipment - Firewalls, switches, etc.		
<b>Department</b>	Corporate Services		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

IT security is essential due to the growing complexity and frequency of digital threats. Network equipment including firewalls and switches is vital for safeguarding networks, maintaining data privacy, preventing cyber threats, ensuring compliance and enabling uninterrupted operations.

### Justification

The Town now has its own IT Department. In order to keep the network secure we need to be able to install hardware like firewalls, and virus protection, etc.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	20,000	20,000					
<b>Expenditures Total</b>	<b>20,000</b>	<b>20,000</b>					
<b>Funding</b>							
Cont.from Reserves	20,000	20,000					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					

# Town of Tillsonburg 2026 Business Plan

Operations and Development Services

November 27, 2025



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Town Hall Project	<b>Goal</b> – Customer Service, Communication & Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector <b>Priority Project</b> - Consolidated Town Hall initiative	CBO and Director of Operation and Development	Pending Council Direction	Pending Council Direction
Cranberry Construction (Carry Forward)	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure. <b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure. <b>Priority Project</b> – Ongoing - Asset Management Plan	Manager of Engineering	\$1,867,536 – Roads \$1,416,624 – Storm	Q3
Annual Road Resurfacing Program	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure. <b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure. <b>Priority Project</b> – Ongoing - Asset Management Plan	Manager of Engineering	\$240,000 - Roads	Q4

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
2025 Sidewalk Connectivity	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$150,000 (Engineering Reserve) -Roads	Q3
Hawkins Pedestrian Bridge (Pending 2025 OSIM results)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$300,000	Q4
Lisgar Ave Culvert (Pending 2025 OSIM results)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$623,000	Q4



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Stoney Creek Rehabilitation (County Project)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$850,000	Q4
Streetlights Annual Renewal program	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	THI	\$150,000	Q4
Stormwater Master Plan	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Master drainage planning study</p>	Manager of Engineering	\$450,000	Q3 2027

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Airport - Apron Extension (Carry-Forward) (Pending Lands Sales)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Manager of Public Works	\$160,000	Q4
Airport - Drainage Maintenance	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Manager of Public Works	\$20,000	Q4
Airport - Protective Shelter for fueling keypad	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Manager of Public Works	\$7,000	Q3

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<b>Airport Promotion</b>	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Manager of Public Works/ Economic Development & Marketing	\$0	Q3
<b>Implementation of the Airport Development Fund (ADF)</b>	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Manager of Public Works/ Economic Development & Marketing	\$0	Q3
<b>Communication Strategy for Roads Department</b>	<p><b>Goal</b> – Customer Service, Communication &amp; Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector</p> <p><b>Priority Project</b>- N/A</p>	Manager of Public Works/Communi- cations	\$0	Q2
<b>TGO bus RFP Process</b>	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Transit Coordinator/GIS Technician	Staff Time	Q1

## 2026 Business Objectives – Building/By-law

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
File digitization project (Carry-Forward)	<b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. <b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector. Priority Project- N/A	Development Tech.	\$10,000	Q4
Review Noise, Animal Control, and Lot Maintenance By-law's	<b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. <b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector. Priority Project- N/A	By-Law Enforcement Supervisor	\$ 0	Q4
Implement new Traffic Ticket software/hardware	<b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. <b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector. Priority Project- N/A	By-Law Enforcement Supervisor	\$12,800 (IT funded)	Q2

## 2026 Business Objectives – Fleet Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Lawn Tractor – Off Road Parks/Cemetery New Unit	<b>Goal</b> – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. <b>Strategic Direction</b> – N/A <b>Priority Project</b> – N/A	Manager of Public Works	\$25,800 - Fleet	Q4
Trackless Cold Planer Attachment Roads Fleet #139 Replacement	<b>Goal</b> – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. <b>Strategic Direction</b> – N/A <b>Priority Project</b> – N/A	Manager of Public Works	\$33,000 - Fleet	Q3

# Risks

- As development proceeds along West Town Line the need to negotiate a new Boundary Road Agreement is critical in sharing future road capital and operating costs.
  - To date a draft agreement is currently in review
- New 2024 Ontario Building Code continues to cause some frustration for contractors, developers and owners which require additional staff time/resources to educate.
- Ensure all staff maintain/upgrade their provincial qualifications as required by the Ministry of Municipal Affairs & Housing as it relates to the new 2024 Ontario Building Code.
- Increase in homelessness By-Law inquiries/complaint volumes and complexity of these issues result in longer response times causing frustrations and reduced customer service.

# Opportunities

- Boundary agreements with lower-tier and single-tier municipalities.
- Investigation of private woodlot removal options east of main Runway 08-26 is key in order to benefit from the full 5,502' runway.
- Continue implementation of records management within Public Works, Engineering and Water/Wastewater.
- Evaluate and leverage storm manhole condition assessment undertaking.
- Improvement of departmental communications to community and development industry creates positive outcomes and transparency.
- By-Law review provides updates and clarification that are relevant to current public needs.

# Opportunities

- Continue use of Corporate service request and work order management system.
  - Cartegraph integration with the Water/Wastewater group is required through the County
- Improvement of departmental communications to the community and development industry creates positive outcomes and transparency.
- Strategic organization of personnel and ongoing training reduces liability, provides consistency and business continuity.
- By-Law Officer staffing and presence will continue to provide pro-active enforcement, deter mischief and improve customer service.



# 2026 Departmental Goals

- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Implement Watermain Directional Flushing Program
- Implement Sanitary Sewer De-rooting program
- Continue annual Traffic Count Program
- Pursue available Provincial and Federal capital funding opportunities
- By-Law & Policy Review

# Future Departmental Directions:

## 2027

- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Continue annual sidewalk inspection program
- Continue Watermain Directional Flushing Program
- Continue Sewer flushing and CCTV annual program
- Continue Annual Traffic Count Program
- Continue By-annual Bridge and Culvert inspection program
- Pursue available Provincial and Federal capital funding opportunities
- Building Permit Fee Study
- Review Animal Control Contractor Agreement – 2-year extension
- By-Law Reviews

# Future Departmental Directions:

## 2028

- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Continue annual Sidewalk inspection program
- Continue Watermain Directional Flushing Program
- Continue Sewer flushing and CCTV annual program
- Continue Sanitary Sewer De-rooting program
- Continue Annual Traffic Count Program
- Pursue available Provincial and Federal capital funding opportunities
- Cloudpermit Software Contract Renewal
- By-Law Review

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Protection</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	64,500	64,500			
<b>Total Revenues</b>	<b>64,500</b>	<b>64,500</b>			
<b>Expenditures</b>					
Labour	486,317	487,643	1,326	0.3%	
Purchases	35,110	35,360	250	0.7%	
Contracted Services	14,223	38,479	24,256	170.5%	
Interfunctional Adjustments	74,957	78,921	3,964	5.3%	
<b>Total Expenditures</b>	<b>610,607</b>	<b>640,403</b>	<b>29,796</b>	<b>4.9%</b>	
<b>Total Net Levy</b>	<b>(546,107)</b>	<b>(575,903)</b>	<b>(29,796)</b>	<b>(5.5%)</b>	

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Building</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	1,156,750	1,007,670	(149,080)	12.9%	
Contribution from Reserves		107,609	107,609	#DIV/0!	
<b>Total Revenues</b>	<b>1,156,750</b>	<b>1,115,279</b>	<b>(41,471)</b>	<b>3.6%</b>	
<b>Expenditures</b>					
Labour	770,875	815,350	44,475	5.8%	
Purchases	102,260	91,542	(10,718)	(10.5%)	
Contracted Services	100,273	84,000	(16,273)	(16.2%)	
Contribution to Reserves	53,532		(53,532)	(100.0%)	
Interfunctional Adjustments	129,810	124,387	(5,423)	(4.2%)	
<b>Total Expenditures</b>	<b>1,156,750</b>	<b>1,115,279</b>	<b>(41,471)</b>	<b>(3.6%)</b>	
<b>Total Net Levy</b>				<b>#DIV/0!</b>	

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fleet</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	1,942,323	2,162,252	219,929	(11.3%)	
<b>Total Revenues</b>	<b>1,942,323</b>	<b>2,162,252</b>	<b>219,929</b>	<b>(11.3%)</b>	
<b>Expenditures</b>					
Labour	274,600	269,600	(5,000)	(1.8%)	
Purchases	986,362	998,897	12,535	1.3%	
Contracted Services	7,877	36,085	28,208	358.1%	
Contribution to Reserves		216,239	216,239	#DIV/0!	
Interfunctional Adjustments	39,273	41,360	2,087	5.3%	
Debt Principal & Interest	659,788	597,971	(61,817)	(9.4%)	
<b>Total Expenditures</b>	<b>1,967,900</b>	<b>2,160,152</b>	<b>192,252</b>	<b>9.8%</b>	
<b>Total Net Levy</b>	<b>(25,577)</b>	<b>2,100</b>	<b>27,677</b>	<b>108.2%</b>	

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>OPS Admin</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Contribution from Reserves		44,218	44,218	#DIV/0!	
<b>Total Revenues</b>		44,218	44,218	#DIV/0!	
<b>Expenditures</b>					
Labour	312,600	224,900	(87,700)	(28.1%)	
Purchases	10,022	58,235	48,213	481.1%	
Interfunctional Adjustments	(68,409)	(24,682)	43,727	(63.9%)	
<b>Total Expenditures</b>	254,213	258,453	4,240	1.7%	
<b>Total Net Levy</b>	(254,213)	(214,235)	39,978	15.7%	

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Engineering</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	199,500	105,400	(94,100)	47.2%	
Contribution from Reserves	140,000	450,000	310,000	(221.4%)	
<b>Total Revenues</b>	<b>339,500</b>	<b>555,400</b>	<b>215,900</b>	<b>(63.6%)</b>	
<b>Expenditures</b>					
Labour	647,700	697,900	50,200	7.8%	
Purchases	204,120	519,420	315,300	154.5%	
Contracted Services	22,925	33,384	10,459	45.6%	
Contribution to Reserves				#DIV/0!	
Interfunctional Adjustments	32,281	37,603	5,322	16.5%	
<b>Total Expenditures</b>	<b>907,026</b>	<b>1,288,307</b>	<b>381,281</b>	<b>42.0%</b>	
<b>Total Net Levy</b>	<b>(567,526)</b>	<b>(732,907)</b>	<b>(165,381)</b>	<b>(29.1%)</b>	




<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Public Works</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	125,000	125,000			
<b>Total Revenues</b>	<b>125,000</b>	<b>125,000</b>			
<b>Expenditures</b>					
Labour	1,388,623	1,499,974	111,351	8.0%	
Purchases	806,496	763,990	(42,506)	(5.3%)	
Contracted Services	357,463	429,991	72,528	20.3%	
Interfunctional Adjustments	631,889	784,999	153,110	24.2%	
Debt Principal & Interest	509,815	514,002	4,187	0.8%	
<b>Total Expenditures</b>	<b>3,694,286</b>	<b>3,992,956</b>	<b>298,670</b>	<b>8.1%</b>	
<b>Total Net Levy</b>	<b>(3,569,286)</b>	<b>(3,867,956)</b>	<b>(298,670)</b>	<b>(8.4%)</b>	


<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Parking</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Levy, PILS	182,897	148,371	(34,526)	18.9%	
<b>Total Revenues</b>	<b>182,897</b>	<b>148,371</b>	<b>(34,526)</b>	<b>18.9%</b>	
<b>Expenditures</b>					
Labour	35,461	36,599	1,138	3.2%	
Purchases	15,633	17,790	2,157	13.8%	
Contracted Services	50,000	50,000			
Contribution to Reserves	742	(159)	(901)	(121.4%)	
Interfunctional Adjustments	69,270	32,665	(36,605)	(52.8%)	
Debt Principal & Interest	11,791	11,476	(315)	(2.7%)	
<b>Total Expenditures</b>	<b>182,897</b>	<b>148,371</b>	<b>(34,526)</b>	<b>(18.9%)</b>	
<b>Total Net Levy</b>				<b>#DIV/0!</b>	


<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Airport</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants				#DIV/0!	
User Charges	868,800	652,338	(216,462)	24.9%	
Other Revenue	8,400	16,000	7,600	(90.5%)	
Contribution from Reserves		15,000	15,000	#DIV/0!	
<b>Total Revenues</b>	<b>877,200</b>	<b>683,338</b>	<b>(193,862)</b>	<b>22.1%</b>	
<b>Expenditures</b>					
Purchases	568,523	427,401	(141,122)	(24.8%)	
Contracted Services	270,100	255,800	(14,300)	(5.3%)	
Interfunctional Adjustments	19,465	9,285	(10,180)	(52.3%)	
Debt Principal & Interest	4,750	4,502	(248)	(5.2%)	
<b>Total Expenditures</b>	<b>862,838</b>	<b>696,988</b>	<b>(165,850)</b>	<b>(19.2%)</b>	
<b>Total Net Levy</b>	<b>14,362</b>	<b>(13,650)</b>	<b>(28,012)</b>	<b>195.0%</b>	

<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Waste Management</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	202,531	198,698	(3,833)	1.9%	
User Charges	148,400	154,200	5,800	(3.9%)	
<b>Total Revenues</b>	<b>350,931</b>	<b>352,898</b>	<b>1,967</b>	<b>(0.6%)</b>	
<b>Expenditures</b>					
Labour	95,708	97,040	1,332	1.4%	
Purchases	70,816	139,556	68,740	97.1%	
Contracted Services	107,000	32,600	(74,400)	(69.5%)	
Interfunctional Adjustments	145,783	129,645	(16,138)	(11.1%)	
<b>Total Expenditures</b>	<b>419,307</b>	<b>398,841</b>	<b>(20,466)</b>	<b>(4.9%)</b>	
<b>Total Net Levy</b>	<b>(68,376)</b>	<b>(45,943)</b>	<b>22,433</b>	<b>32.8%</b>	


<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Transit Services</b>					
	2025	2026			
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	369,202	133,600	(235,602)	63.8%	
User Charges	38,820	30,000	(8,820)	22.7%	
<b>Total Revenues</b>	<b>408,022</b>	<b>163,600</b>	<b>(244,422)</b>	<b>59.9%</b>	
<b>Expenditures</b>					
Labour	109,200	122,600	13,400	12.3%	
Purchases	33,256	5,609	(27,647)	(83.1%)	
Contracted Services	370,569	247,600	(122,969)	(33.2%)	
Interfunctional Adjustments	(44,350)	(50,250)	(5,900)	13.3%	
<b>Total Expenditures</b>	<b>468,675</b>	<b>325,559</b>	<b>(143,116)</b>	<b>(30.5%)</b>	
<b>Total Net Levy</b>	<b>(60,653)</b>	<b>(161,959)</b>	<b>(101,306)</b>	<b>(167.0%)</b>	


<div><div>2026 Financial Plan Operating Plan - Cost Code Summary Protection</div></div>											
	2025	2026			2027		2028		2029		
	Total	Total	Budget	%		%		%		%	
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance	
Revenues											
User Charges	64,500	64,500			73,500	(13.95%)	64,500	12.24%	64,500		
Total Revenues	64,500	64,500			73,500	(13.95%)	64,500	12.24%	64,500		
Expenditures											
Labour	486,317	487,643	1,326	0.27%	505,627	3.69%	517,146	2.28%	527,043	1.91%	
Purchases	35,110	35,360	250	0.71%	36,077	2.03%	36,388	0.86%	36,388		
Contracted Services	14,223	38,479	24,256	170.54%	36,013	(6.41%)	37,345	3.70%	37,345		
Interfunctional Adjustments	74,957	78,921	3,964	5.29%	84,768	7.41%	91,181	7.57%	98,700	8.25%	
Total Expenditures	610,607	640,403	29,796	4.88%	662,485	3.45%	682,060	2.95%	699,476	2.55%	
Total Net Levy	(546,107)	(575,903)	(29,796)	(5.46%)	(588,985)	(2.27%)	(617,560)	(4.85%)	(634,976)	(2.82%)	


<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Building </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	1,156,750	1,007,670	(149,080)	12.89%	1,058,820	(5.08%)	1,059,656	(0.08%)	1,059,656	
Contribution from Reserves		107,609	107,609	#DIV/0!	107,609		107,609		107,609	
Total Revenues	1,156,750	1,115,279	(41,471)	3.59%	1,166,429	(4.59%)	1,167,265	(0.07%)	1,167,265	
Expenditures										
Labour	770,875	815,350	44,475	5.77%	839,684	2.98%	864,748	2.98%	890,564	2.99%
Purchases	102,260	91,542	(10,718)	(10.48%)	92,539	1.09%	96,008	3.75%	94,976	(1.07%)
Contracted Services	100,273	84,000	(16,273)	(16.23%)	86,471	2.94%	88,933	2.85%	90,933	2.25%
Contribution to Reserves	53,532		(53,532)	(100.00%)	13,977	#DIV/0!	(21,371)	(252.90%)	(26,469)	23.85%
Interfunctional Adjustments	129,810	124,387	(5,423)	(4.18%)	131,382	5.62%	136,829	4.15%	142,992	4.50%
Total Expenditures	1,156,750	1,115,279	(41,471)	(3.59%)	1,164,053	4.37%	1,165,147	0.09%	1,192,996	2.39%
Total Net Levy				#DIV/0!	2,376	#DIV/0!	2,118	10.86%	(25,731)	1,314.87%


<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Fleet </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	1,942,323	2,162,252	219,929	(11.32%)	2,381,949	(10.16%)	2,626,050	(10.25%)	2,918,980	(11.15%)
Total Revenues	1,942,323	2,162,252	219,929	(11.32%)	2,381,949	(10.16%)	2,626,050	(10.25%)	2,918,980	(11.15%)
Expenditures										
Labour	274,600	269,600	(5,000)	(1.82%)	276,898	2.71%	284,415	2.71%	284,415	
Purchases	986,362	998,897	12,535	1.27%	994,644	(0.43%)	994,728	0.01%	994,814	0.01%
Contracted Services	7,877	36,085	28,208	358.11%	11,256	(68.81%)	11,256		11,256	
Contribution to Reserves		216,239	216,239	#DIV/0!	448,131	107.24%	693,147	54.68%	993,891	43.39%
Interfunctional Adjustments	39,273	41,360	2,087	5.31%	45,080	8.99%	48,372	7.30%	52,323	8.17%
Debt Principal & Interest	659,788	597,971	(61,817)	(9.37%)	514,138	(14.02%)	512,202	(0.38%)	512,202	
Total Expenditures	1,967,900	2,160,152	192,252	9.77%	2,290,147	6.02%	2,544,120	11.09%	2,848,901	11.98%
Total Net Levy	(25,577)	2,100	27,677	108.21%	91,802	(4,271.52%)	81,930	10.75%	70,079	14.46%



<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  OPS Admin </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Contribution from Reserves		44,218	44,218	#DIV/0!		100.00%		#DIV/0!		#DIV/0!
Total Revenues		44,218	44,218	#DIV/0!		100.00%		#DIV/0!		#DIV/0!
Expenditures										
Labour	312,600	224,900	(87,700)	(28.06%)	231,680	3.01%	238,663	3.01%	245,856	3.01%
Purchases	10,022	58,235	48,213	481.07%	14,275	(75.49%)	14,275		14,275	
Interfunctional Adjustments	(68,409)	(24,682)	43,727	(63.92%)	(24,673)	(0.04%)	(25,720)	4.24%	(26,798)	4.19%
Total Expenditures	254,213	258,453	4,240	1.67%	221,282	(14.38%)	227,218	2.68%	233,333	2.69%
Total Net Levy	(254,213)	(214,235)	39,978	15.73%	(221,282)	(3.29%)	(227,218)	(2.68%)	(233,333)	(2.69%)

<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Engineering </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	199,500	105,400	(94,100)	47.17%	105,400		105,400		105,400	
Contribution from Reserves	140,000	450,000	310,000	(221.43%)	70,000	84.44%		100.00%	70,000	#DIV/0!
Total Revenues	339,500	555,400	215,900	(63.59%)	175,400	68.42%	105,400	39.91%	175,400	(66.41%)
Expenditures										
Labour	647,700	697,900	50,200	7.75%	718,624	2.97%	739,970	2.97%	761,956	2.97%
Purchases	204,120	519,420	315,300	154.47%	140,897	(72.87%)	72,642	(48.44%)	142,642	96.36%
Contracted Services	22,925	33,384	10,459	45.62%	33,384		33,384		33,384	
Contribution to Reserves				#DIV/0!	35,000	#DIV/0!	70,000	100.00%	35,000	(50.00%)
Interfunctional Adjustments	32,281	37,603	5,322	16.49%	45,663	21.43%	51,619	13.04%	61,580	19.30%
Total Expenditures	907,026	1,288,307	381,281	42.04%	973,568	(24.43%)	967,615	(0.61%)	1,034,562	6.92%
Total Net Levy	(567,526)	(732,907)	(165,381)	(29.14%)	(798,168)	(8.90%)	(862,215)	(8.02%)	(859,162)	0.35%


<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Public Works </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	125,000	125,000			125,000		125,000		125,000	
Total Revenues	125,000	125,000			125,000		125,000		125,000	
Expenditures										
Labour	1,388,623	1,499,974	111,351	8.02%	1,543,454	2.90%	1,586,280	2.77%	1,586,280	
Purchases	806,496	763,990	(42,506)	(5.27%)	776,834	1.68%	777,224	0.05%	777,629	0.05%
Contracted Services	357,463	429,991	72,528	20.29%	438,017	1.87%	438,532	0.12%	439,057	0.12%
Interfunctional Adjustments	631,889	784,999	153,110	24.23%	851,868	8.52%	921,062	8.12%	1,000,232	8.60%
Debt Principal & Interest	509,815	514,002	4,187	0.82%	502,652	(2.21%)	498,955	(0.74%)	495,000	(0.79%)
Total Expenditures	3,694,286	3,992,956	298,670	8.08%	4,112,825	3.00%	4,222,053	2.66%	4,298,198	1.80%
Total Net Levy	(3,569,286)	(3,867,956)	(298,670)	(8.37%)	(3,987,825)	(3.10%)	(4,097,053)	(2.74%)	(4,173,198)	(1.86%)


<div><div><div>2026 Financial Plan</div><div>Operating Plan - Cost Code Summary</div><div>Parking</div></div></div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Levy, PILS	182,897	148,371	(34,526)	18.88%	175,727	(18.44%)	211,455	(20.33%)	253,929	(20.09%)
Total Revenues	182,897	148,371	(34,526)	18.88%	175,727	(18.44%)	211,455	(20.33%)	253,929	(20.09%)
Expenditures										
Labour	35,461	36,599	1,138	3.21%	37,771	3.20%	37,771		37,771	
Purchases	15,633	17,790	2,157	13.80%	17,871	0.46%	17,871		17,871	
Contracted Services	50,000	50,000			50,000		50,000		50,000	
Contribution to Reserves	742	(159)	(901)	(121.43%)	(1,084)	581.76%	(1,084)		(1,084)	
Interfunctional Adjustments	69,270	32,665	(36,605)	(52.84%)	60,021	83.75%	93,749	56.19%	138,223	47.44%
Debt Principal & Interest	11,791	11,476	(315)	(2.67%)	11,148	(2.86%)	11,148		11,148	
Total Expenditures	182,897	148,371	(34,526)	(18.88%)	175,727	18.44%	209,455	19.19%	253,929	21.23%
Total Net Levy				#DIV/0!		#DIV/0!	2,000	#DIV/0!		100.00%



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Airport

	2025	2026			2027		2028		2029		
	Total	Total	Budget	%		%		%		%	
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance	
Revenues											
Grants				#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
User Charges	868,800	652,338	(216,462)	24.92%	652,338		652,338		652,338		
Other Revenue	8,400	16,000	7,600	(90.48%)	16,000		16,000		16,000		
Contribution from Reserves		15,000	15,000	#DIV/0!		100.00%		#DIV/0!		#DIV/0!	
Total Revenues	877,200	683,338	(193,862)	22.10%	668,338	2.20%	668,338		668,338		
Expenditures											
Purchases	568,523	427,401	(141,122)	(24.82%)	386,780	(9.50%)	387,854	0.28%	387,854		
Contracted Services	270,100	255,800	(14,300)	(5.29%)	255,800		266,800	4.30%	255,800	(4.12%)	
Interfunctional Adjustments	19,465	9,285	(10,180)	(52.30%)	10,710	15.35%	11,460	7.00%	12,360	7.85%	
Debt Principal & Interest	4,750	4,502	(248)	(5.22%)	4,301	(4.46%)	4,301		4,301		
Total Expenditures	862,838	696,988	(165,850)	(19.22%)	657,591	(5.65%)	670,415	1.95%	660,315	(1.51%)	
Total Net Levy	14,362	(13,650)	(28,012)	195.04%	10,747	178.73%	(2,077)	119.33%	8,023	486.28%	

<div><div><div>2026 Financial Plan</div><div>Operating Plan - Cost Code Summary</div><div>Waste Management</div></div></div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	202,531	198,698	(3,833)	1.89%	198,698		198,698		198,698	
User Charges	148,400	154,200	5,800	(3.91%)	154,200		154,200		154,200	
Total Revenues	350,931	352,898	1,967	(0.56%)	352,898		352,898		352,898	
Expenditures										
Labour	95,708	97,040	1,332	1.39%	99,775	2.82%	99,775		99,775	
Purchases	70,816	139,556	68,740	97.07%	139,577	0.02%	139,577		139,577	
Contracted Services	107,000	32,600	(74,400)	(69.53%)	32,600		32,600		32,600	
Interfunctional Adjustments	145,783	129,645	(16,138)	(11.07%)	130,760	0.86%	131,524	0.58%	131,524	
Total Expenditures	419,307	398,841	(20,466)	(4.88%)	402,712	0.97%	403,476	0.19%	403,476	
Total Net Levy	(68,376)	(45,943)	22,433	32.81%	(49,814)	(8.43%)	(50,578)	(1.53%)	(50,578)	

<div>  <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Transit Services </div> </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	369,202	133,600	(235,602)	63.81%	133,600		133,600		133,600	
User Charges	38,820	30,000	(8,820)	22.72%	31,000	(3.33%)	31,000		31,000	
Total Revenues	408,022	163,600	(244,422)	59.90%	164,600	(0.61%)	164,600		164,600	
Expenditures										
Labour	109,200	122,600	13,400	12.27%	126,293	3.01%	130,097	3.01%	134,015	3.01%
Purchases	33,256	5,609	(27,647)	(83.13%)	5,739	2.32%	5,739		5,739	
Contracted Services	370,569	247,600	(122,969)	(33.18%)	253,539	2.40%	253,539		253,539	
Interfunctional Adjustments	(44,350)	(50,250)	(5,900)	13.30%	(51,652)	2.79%	(53,098)	2.80%	(53,098)	
Total Expenditures	468,675	325,559	(143,116)	(30.54%)	333,919	2.57%	336,277	0.71%	340,195	1.17%
Total Net Levy	(60,653)	(161,959)	(101,306)	(167.03%)	(169,319)	(4.54%)	(171,677)	(1.39%)	(175,595)	(2.28%)



2026 Capital Project Listing - New Requests

Operations

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
X70 Trackless Cold Planer Attachment Replacement	33,000				(33,000)						
X69 New Tandem Axle Trailer	20,000				(4,800)	(15,200)					
X68 Additional Lawn Tractor	35,000				(1,750)	(33,250)					
Total 130 Fleet	88,000				(39,550)	(48,450)					
220 Public Works											
X88 PXO on QTL at Trans Canada Trail	60,000				(60,000)						
X87 Annual Sidewalk Connectivity Program	150,000				(47,397)	(102,603)					
X86 Surveying Equipment - GPS Replacement	45,000				(45,000)						
X84 Annual Streetlight Renewal Program	150,000				(150,000)						
X83 Annual Asphalt Maintenance Program	240,000		(240,000)								
X82 Lisgar Ave. Culvert Replacement	623,000				(623,000)						
X81 Hawkins Pedestrian Bridge Renewal	300,000				(300,000)						
Total 220 Public Works	1,568,000		(240,000)		(1,225,397)	(102,603)					
Total Project Listing	\$1,656,000		(\$240,000)		(\$1,264,947)	(\$151,053)					



AIRPORT Capital

INDEX	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
Opening Balance:	46,827	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)
Funding Sources:										
Contributions from Capital Levy	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Municipal										
Sale of land										
Transfer from Other Reserve										
Total Funding Available for Projects	46,827	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)
CAPITAL PROJECT COMMITMENTS:										
Tillsonburg Airport EcDev Expansion and Job Creation										
Extending Taxiway Charlie to runway										
Terminal Expansion		500,000								
Extension of Taxiway southward										
Extending Delta to G3 Taxiway				360,000						
Construction of G4 Taxiway					750,000					
Extending of G3 Taxiway to Delta Runway						75,000				
Widen G1 Taxiway							550,000			
Main ramp								560,000		
Driveway to Terminal									600,000	
Papi Light(s) Installation										
Café Improvements										
** All above projects are dependant on sale of land										
Sign??										
Runway??										
Inflation Adjustment	0	10,000	0	21,600	60,000	7,500	66,000	78,400	96,000	0
Total Committments To Capital Projects	0	510,000	0	381,600	810,000	82,500	616,000	638,400	696,000	0
TRANSFERS OUT:										
Transfers to Operating budget - Fuel Tank Cleaning	15,000									
Transfer to Tax Rate Stabilization Reserve										
Total Expenditures Against Reserves	15,000	510,000	0	381,600	810,000	82,500	616,000	638,400	696,000	0
Closing Balance Before Interest	31,827	(477,681)	(480,465)	(868,071)	(1,686,537)	(1,785,056)	(2,422,853)	(3,087,689)	(3,818,295)	(3,861,674)
Interest Income	492	(2,784)	(6,006)	(8,466)	(16,019)	(21,798)	(26,436)	(34,606)	(43,379)	(48,271)
Closing Reserve Balance	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)	(3,909,945)

FLEET Capital

Fleet Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
Opening Balance:		301,436	485,874	932,400	1,644,411	2,432,622	2,901,396	3,539,347	2,379,830	2,555,072	3,120,755
TRANSFERS IN:											
Contributions from Fleet Operating		219,098	450,990	696,006	996,750	996,750	996,750	996,750	996,750	996,750	996,751
Contributions from Capital Levy		-	-	-	-	-	-	-	-	-	-
Debenture Funding											
Contribution from Development Charges Reserve		48,450	138,605						1,746,014		172,216
Sale of Fleet - Proceeds											
Total Funding Available for Projects		568,984	1,075,469	1,628,406	2,641,161	3,429,372	3,898,146	4,536,097	5,122,594	3,551,822	4,289,722
CAPITAL PROJECT COMMITMENTS:											
LIGHT DUTY											
MEDIUM DUTY							338,775			150,000	
HEAVY DUTY											
FIRE TRUCKS								1,858,064			
HYDRO TRUCKS											
OFF-ROAD					220,625	417,490		100,000		250,000	501,217
ATTACHMENTS		33,000								2,000	
TRAILERS						55,665	23,774				
GENERATORS						46,388					124,648
SMALL EQUIPMENT											91,846
NEW PROJECTS - FROM GROWTH											
HEAVY DUTY	Heavy Duty Fleet										
FIRE TRUCKS	Full Size Rescue Unit								1,500,000		
OFF-ROAD	Sidewalk Plow (1)										226,000
OFF-ROAD	Backhoe								231,800		
OFF-ROAD	Loader								363,100		
OFF-ROAD	Ice Resurfacer-3rd Ice Pad								125,000		
OFF-ROAD	Lawn Tractor	35,000									
OFF-ROAD	Mini Excavator		133,900								
TRAILERS	Tandem Axle Trailer	20,000									
TRAILERS	Single Axle Enclosed Trailer		15,000								
LIGHT DUTY	Pickup Truck								59,200		
Inflation Adjustment			2,978	0	13,238	41,563	36,255	234,968	319,074	64,320	169,868
Total Commitments To Capital Projects		88,000	151,878	0	233,863	561,106	398,804	2,193,032	2,598,174	466,320	1,113,579
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		88,000	151,878	0	233,863	561,106	398,804	2,193,032	2,598,174	466,320	1,113,579
Closing Balance Before Interest		480,984	923,591	1,628,406	2,407,299	2,868,266	3,499,342	2,343,065	2,524,420	3,085,502	3,176,143
Interest Income		4,890	8,809	16,005	25,323	33,131	40,005	36,765	30,652	35,254	39,356
Closing Reserve Balance		485,874	932,400	1,644,411	2,432,622	2,901,396	3,539,347	2,379,830	2,555,072	3,120,755	3,215,499

Town of Tillsonburg  
10 Year Continuity Schedule  
2026 - 2035

BRIDGES & Culverts

INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES											
Opening Balance:		121,000	671,962	(1,065,579)	(1,932,743)	(1,601,351)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
TRANSFERS IN:											
Contributions from Capital Levy		1,469,037	1,742,083	1,836,739	1,935,181	2,037,561	0	0	0	0	0
Debenture Funding -approved request		0									
Debenture Funding - new request											
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve											
Total Funding Available for Projects		1,590,037	2,414,045	771,160	2,438	436,210	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
CAPITAL PROJECT COMMITMENTS:											
BRIDGES	Hawkins Ped Bridge	300,000									
BRIDGES	Concession St W Bridge				182,000						
BRIDGES	Simcoe St Bridge		44,000								
CULVERTS	Lisgar Ave Culvert outlet at brock st e			968,000							
CULVERTS	Lake Lisgar Outlet culvert		295,000								
CULVERTS	Baldwin St. Culvert at participark Trail				578,000						
CULVERTS	Victoria St. Driveway access culvert			72,000							
CULVERTS	Newell Road Culvert		1,682,000								
CULVERTS	Bladwin St. Culvert at Whispering Pine				466,800						
CULVERTS	Broadway & Christie St Culvert			994,000							
CULVERTS	Lisgar Ave North Culvert				265,500						
CULVERTS	Lisgar Ave Culvert	623,000									
RETAINING WALLS	Newell Road East RW		681,000								
RETAINING WALLS	Newell Road West RW		707,000								
RETAINING WALLS	Broadway St @ Bloomer					312,000					
RETAINING WALLS	QTL - Beech Blvd?? See OSIM			548,000							
RETAINING WALLS	QTL - William St.?? See OSIM					221,000					
Inflation Adjustment		0	68,180	103,280	89,538	42,640	0	0	0	0	0
Total Committments To Capital Projects		923,000	3,477,180	2,685,280	1,581,838	575,640	0	0	0	0	0
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		923,000	3,477,180	2,685,280	1,581,838	575,640	0	0	0	0	0
Closing Balance Before Interest		667,037	(1,063,135)	(1,914,120)	(1,579,400)	(139,430)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
Interest Income		4,925	(2,445)	(18,623)	(21,951)	(10,880)	(1,879)	(1,902)	(1,926)	(1,950)	(1,975)
Closing Reserve Balance		671,962	(1,065,579)	(1,932,743)	(1,601,351)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)	(159,942)

ROADS Capital

Roads Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
Opening Balance:		252,759	1,117,204	688,248	710,212	92,430	859,696	529,677	182,765	25,994	225,675
TRANSFERS IN:											
Contributions from Capital Levy		320,039	379,524	400,145	421,591	443,896	467,092	491,216	515,340	540,649	567,201
Grants and Subsidies - Federal Gas Tax		591,042	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,684
Grants and Subsidies - Provincial - OCIF		487,252	511,615	537,195	564,055	592,258	621,871	652,964	685,612	719,893	755,888
Grants and Subsidies - Municipal				-		-					
Debenture Funding											
Contribution from Development Charges Reserve		102,603	102,603	102,603	102,603	102,603	777,148	102,603	208,715		
Total Funding Available for Projects		1,753,695	2,725,629	2,342,875	2,413,145	1,845,870	3,340,490	2,391,144	2,207,116	1,901,219	2,163,447
CAPITAL PROJECT COMMITMENTS:											
ROADS	Fox Alley Reconstruction				554,000						
ROADS	Charlotte and Clarence Construction		1,468,426								
ROADS	Cranberry Line Reconstruction - DCs										
ROADS	Woodcock and Pheasant Construction			1,038,220							
ROADS	Ball St Reconstruction				1,100,056						
ROADS	Ontario St Reconstruction							464,415	135,240		
ROADS	Thomas Ave Reconstruction					378,600	110,250				
ROADS	Coon Alley Reconstruction						426,114				
ROADS	Brock Street Reconstruction						244,425				
ROADS	Alley Alley Reconstruction						195,540				
ROADS	Earle Street Reconstruction							394,770	94,080		
ROADS	Elm Street Reconstruction							576,532	132,300		
ROADS	FairField Street Reconstruction								240,390	52,920	
ROADS	Hyman Street Reconstruction								447,392	98,490	
ROADS	Bloomer Street Reconstruction									659,947	
ROADS	Harvey Street Reconstruction									244,425	
ROADS	Lincoln Street Reconstruction										547,555
ROADS	Wolfe Street Reconstruction										
ROADS	Asphalt Maintenance Program	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
EQUIPMENT	Survey Equipment	45,000									
STREETLIGHTS	Yearly Streetlight Renewal Program	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TRAFFIC SIGNALS	PXO at QTL and the Trans Canada Trail	60,000									
NEW PROJECTS - FROM GROWTH											
ROADS	Concession Street Tillson To Maple Lane						1,046,800				
ROADS	Transportation Master Plan								325,000		
TRAFFIC SIGNALS	Signal Priority Control - From DC's										
SIDEWALKS	Sidewalk Connectivity Program	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
Inflation Adjustment			40,169	63,129	131,643	73,488	256,313	237,086	268,016	231,325	168,760
Total Committments To Capital Projects		645,000	2,048,594	1,641,349	2,325,700	992,088	2,819,442	2,212,804	2,182,419	1,677,107	1,106,315
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		645,000	2,048,594	1,641,349	2,325,700	992,088	2,819,442	2,212,804	2,182,419	1,677,107	1,106,315
Closing Balance Before Interest		1,108,695	677,034	701,526	87,445	853,782	521,048	178,340	24,697	224,112	1,057,133
Interest Income		8,509	11,214	8,686	4,985	5,914	8,630	4,425	1,297	1,563	8,018
Closing Reserve Balance		1,117,204	688,248	710,212	92,430	859,696	529,677	182,765	25,994	225,675	1,065,150

STORM CAPITAL

Storm Capital Forecast											
INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Opening Balance:	252,759	563,825	238,531	106,461	13,227	229,994	583,807	23,045	168,712	345,620
	TRANSFERS IN:										
	Contributions from Capital Levy	418,494	496,278	523,244	551,288	580,453	610,785	642,331	673,876	706,971	741,691
	Grants and Subsidies - Federal Gas Tax	-	-	-	-	-	-	-	-	-	-
	Grants and Subsidies - Provincial - OCIF	-	-	-	-	-	-	-	-	-	-
	Contribution - Development Charges Reserve										
	Grants and Subsidies - Municipal										
	Total Funding Available for Projects	671,253	1,060,103	761,775	657,749	593,680	840,779	1,226,138	696,921	875,683	1,087,311
	CAPITAL PROJECT COMMITMENTS:										
STORM	Charlotte and Clarence Reconstruction		725,349								
STORM	Cranberry Rd Construction										
STORM	Woodcock and Pheasant St. Reconstruction			547,170							
STORM	Ball St Construction				608,741						
STORM	Ontario St Reconstruction							414,791			
STORM	Thomas St Reconstruction					338,145					
STORM	Racoon Alley Reconstruction						75,000				
STORM	Brock Street Reconstruction						55,000				
STORM	Alley Alley Reconstruction						108,206				
STORM	Earle Street Reconstruction							270,516			
STORM	Elm Street Reconstruction							392,248			
STORM	FairField Street Reconstruction								162,310		
STORM	Hyman Street Reconstruction								302,076		
STORM	Bloomer Street Reconstruction									35,000	
STORM	Harvey Street Reconstruction									55,000	
STORM	Lincoln Street Reconstruction									369,705	
STORM	Otter Court Reconstruction										126,241
STORM	Christopher Court										108,206
STORM	Arbour Lane										243,464
STORM	Tillson Street										
STORM	Wolfe Street										
SWM PONDS	Storm Pond Maintenance		85,000	85,000							
	NEW PROJECTS - FROM GROWTH										
STORM	Lake Lisgar Weir										
STORM	Rolling Meadows SWM Pond sharing										
	Inflation Adjustment	0	16,207	25,287	36,524	27,052	23,821	129,307	65,014	73,553	86,024
	Total Committments To Capital Projects	0	826,555	657,457	645,265	365,197	262,027	1,206,862	529,400	533,258	563,936
	TRANSFERS OUT:										
	Transfers to Operating budget - Stormwater Mgmt Plan	112,500									
	Total Expenditures Against Reserves	112,500	826,555	657,457	645,265	365,197	262,027	1,206,862	529,400	533,258	563,936
	Closing Balance Before Interest	558,753	233,548	104,318	12,483	228,483	578,752	19,275	167,521	342,425	523,375
	Interest Income	5,072	4,984	2,143	743	1,511	5,055	3,769	1,191	3,195	5,431
	Closing Reserve Balance	563,825	238,531	106,461	13,227	229,994	583,807	23,045	168,712	345,620	528,807

# Town of Tillsonburg

## Capital Projects

Project	X68 Additional Lawn Tractor		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

### Description

Fleet Services, on behalf of the Parks & Cemetery Department, have identified the need for the purchase of an additional commercial-grade lawn tractor with a significantly wider cutting width.

### Justification

The Parks & Cemetery team currently operates two commercial-grade lawn tractors: a 2015 Gravely 452 Zero-Turn and a 2022 Gravely 152 Pro-Turn. With the addition of new parkland and increased areas requiring maintenance, there is a clear need for additional, more efficient, and specialized equipment - particularly to support the upkeep of baseball diamonds.

Current equipment limitations hinder the ability to maintain diamonds to the high standards expected by users, especially during peak seasons.

Investing in a unit specifically equipped for baseball diamond maintenance will:

- **Increase Operational Efficiencies:** Reduce the time it takes for ball diamond grass cutting and free up other units for non-ball diamond grooming tasks.
- **Improve Service Quality:** Provide a consistent, high-quality playing surface that meet user expectations.
- **Enhance Customer Satisfaction:** Deliver a better experience for players, teams, and event organizers, potentially increasing usage and community engagement.
- **Optimize Resource Allocation:** Free staff time for other essential maintenance across the Parks and Cemetery portfolio.

This investment aligns with the Town's commitment to maintaining high-quality recreational facilities and supports long-term sustainability in service delivery.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	35,000	35,000					
<b>Expenditures Total</b>	<b>35,000</b>	<b>35,000</b>					
<b>Funding</b>							
Cont.from Reserves	1,750	1,750					
Cont from DC Reserves	33,250	33,250					
<b>Funding Total</b>	<b>35,000</b>	<b>35,000</b>					



## Town of Tillsonburg

### Capital Projects

Project	X68 Additional Lawn Tractor		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

#### Gallery

C:\Users\THird\Desktop\Additional Lawn Tractor.jpg



# Town of Tillsonburg

## Capital Projects

Project	X69 New Tandem Axle Trailer		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

### Description

Fleet Services, on behalf of the Roads Department, has identified the need for a new tandem axle low-bed equipment trailer with a maximum load capacity of 14,000lbs (including the trailer) to transport existing fleet equipment.

### Justification

#### Current Status

In 2024, a new Bobcat skid steer was added to the fleet inventory allocated to the roads department to facilitate greater functionality in road maintenance activities. The purchase of a new tandem axle trailer will allow staff to safely transport the skid steer between jobsites, reducing the wear and tear on the machine, extending its lifespan and improving operational efficiency. Additionally, the trailer can be used to transport other fleet units which currently require the costs of third-party towing services.

#### Recommendation

Staff are requesting a trailer capable of safely transporting the unit and necessary attachments as noted at the cost of \$20,000.

The new tandem axle trailer will be a tandem axle, low bed float trailer and will have a maximum load carrying capacity of 14,000 lbs. including the trailer itself.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	20,000	20,000					
<b>Expenditures Total</b>	<b>20,000</b>	<b>20,000</b>					
<b>Funding</b>							
Cont.from Reserves	4,800	4,800					
Cont from DC Reserves	15,200	15,200					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					



Town of Tillsonburg

Capital Projects

Project	X69 New Tandem Axle Trailer		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

Gallery

C:\Users\THird\Desktop\New Tandem Axle Trailer.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X70 Trackless Cold Planer Attachment Replacement		
<b>Department</b>	Fleet		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Fleet Services, on behalf of the Roads Department, has identified the need for a replacement cold planer attachment for use with Trackless sidewalk machines. This attachment is used to mill or grind concrete surfaces for sidewalk and road repairs, improving safety and surface quality in areas too small for standard milling equipment.

### Justification

The current fleet unit is a 2006 Trackless Cold Planer, that was put into service in 2006. The asset was given a 10-year estimated useful life.

#### Current Unit Status

Over its operational life, the cold planer has performed reliably, with minimal issues beyond routine grinding teeth replacements. However, in the past two years, the unit's age has begun to significantly impact its functionality. Major components have already required replacement:

**Main Support Arm** – \$3,000, **Motor Assembly** – \$3,000, **Grinding Teeth (32 units)** – \$800 annually

#### Rebuild Option

Staff have assessed the unit and determined that a full rebuild is necessary to restore its performance. The preliminary estimate for the rebuild is \$23,500, which includes:

- **Body Replacement** – \$3,000
- **Drum/Teeth Replacement** – \$12,000
- **Planetary Gear Drive** – \$5,000
- **Depth Cylinder** – \$2,500
- **Miscellaneous Parts & Fittings** – \$1,000

It is anticipated that once disassembled, additional wear may be identified, potentially increasing the overall cost.

#### Replacement Option

Alternatively, a new cold planer attachment is available at an estimated cost of \$33,000. While this is a higher upfront investment, it offers several advantages:

- Full warranty coverage and manufacturer support
- Improved efficiency and reliability with reduced downtime and maintenance costs over the next

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	33,000	33,000					
<b>Expenditures Total</b>	<b>33,000</b>	<b>33,000</b>					
<b>Funding</b>							
Cont.from Reserves	33,000	33,000					
<b>Funding Total</b>	<b>33,000</b>	<b>33,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X70 Trackless Cold Planer Attachment Replacement		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

### Gallery

C:\Users\THird\Desktop\Trackless Cold Planer.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X81 Hawkins Pedestrian Bridge Renewal		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Renewal of the Hawkins Pedestrian Bridge (Unique ID RD\_BR0004).

This renewal project includes:

- a) Clean and paint abutments, end diaphragms, girder ends, end braces
- b) Repair and reinforce I-Girder at west abutment bearing
- c) Clean and paint end diaphragms
- d) Repair undermining of retaining wall; install slope protection and erosion control; Remove trees on embankment beneath deck
- e) Replace retaining walls

### Justification

Scope of Work is based on 2023 OSIM Inspection Report and pending results of 2025 OSIM Inspection Report.

#### Community Strategic Plan

Goal - Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.  
Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project – Ongoing - Asset Management Plan

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	300,000	300,000					
<b>Expenditures Total</b>	<b>300,000</b>	<b>300,000</b>					
<b>Funding</b>							
Cont.from Reserves	300,000	300,000					
<b>Funding Total</b>	<b>300,000</b>	<b>300,000</b>					



## Town of Tillsonburg

### Capital Projects

Project	X81 Hawkins Pedestrian Bridge Renewal		
Department	Public Works		
Version	3.1 - Council Review	Year	2026

### Gallery

C:\Users\THird\Desktop\Hawkins Pedestrian Bridge.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X82 Lisgar Ave. Culvert Replacement		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Replacement of the Lisgar Ave Culvert (Unique ID STM\_CUL0030), near Van Norman Drive.

### Justification

Scope of Work is based on 2023 OSIM Inspection Report and pending results of 2025 OSIM Inspection Report.

This culvert was put into service in 1975 and was given a 40-year useful life.

#### Community Strategic Plan

Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.

Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project – Ongoing - Asset Management Plan

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	623,000	623,000					
<b>Expenditures Total</b>	<b>623,000</b>	<b>623,000</b>					
<b>Funding</b>							
Cont.from Reserves	623,000	623,000					
<b>Funding Total</b>	<b>623,000</b>	<b>623,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X82 Lisgar Ave. Culvert Replacement		
Department	Public Works		
Version	3.1 - Council Review	Year	2026

### Gallery

C:\Users\THird\Desktop\Lisgar Ave. Culvert Replacement.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X83 Annual Asphalt Maintenance Program		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Resurface approximately 450 to 500 metres of existing roadways annually; segments selected based on periodic Pavement Condition Index assessments (PCI).

Roads being renewed in 2026 through this program:

- Verna Drive
- Pine Avenue from Verna Drive to Earle Street
- Duncan Street

### Justification

Realizing full useful service life of our roadway paving requires periodic larger scale rehabilitation.

#### Community Strategic Plan

Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.

Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project – Ongoing - Asset Management Plan

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	1,440,000	240,000	240,000	240,000	240,000	240,000	240,000
<b>Expenditures Total</b>	<b>1,440,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
<b>Funding</b>							
Grants	1,440,000	240,000	240,000	240,000	240,000	240,000	240,000
<b>Funding Total</b>	<b>1,440,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X84 Annual Streetlight Renewal Program		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Replace streetlight components annually; locations selected based on THI scheduled activities.

The 2026 plan allocates \$150,000 for new streetlight assets in the Annandale Subdivision. The project will include 18 new streetlight poles, reusing the existing fixtures in their current locations. New conduit will be installed at the locations that are directional drilled, along with new street light wiring where necessary. Some of the existing wiring will continue to be used until failure; however, if an underground fault occurs, new wire can be easily pulled through the conduit, allowing timely and efficient repairs.

With THI discontinuing this initiative, the Town will need to establish its own streetlight renewal program moving forward. More details regarding this program will be provided once staff have had the opportunity to develop the scope and framework.

### Justification

Coordinated replacement of streetlight components at or near end of useful service life.

#### Community Strategic Plan

Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.

Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project – Ongoing - Asset Management Plan

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	900,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>Expenditures Total</b>	<b>900,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Funding</b>							
Cont.from Reserves	900,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>Funding Total</b>	<b>900,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

# Town of Tillsonburg

## Capital Projects

Project	X85 Annual Capital Levy Contribution		
Department	Financial Services		
Version	3.1 - Council Review	Year	2026

### Description

As part of the annual budget process, the Town of Tillsonburg collects a **capital levy** to support the renewal, rehabilitation, and replacement of municipal infrastructure. Staff are recommending that the annual capital levy be transferred into the Town's **dedicated capital reserve funds** -such as the Roads Capital Reserve, Storm Capital Reserve, Facilities Reserve, Airport Capital Reserve, and Equipment Reserves. Funds would then be drawn from these reserves to support Council-approved capital projects within the 10-Year Capital Plan and the Town's Asset Management Plan.

### Justification

Transferring the capital levy into specific capital reserves, and subsequently utilizing those reserves to fund capital projects, provides a transparent, sustainable, and financially responsible approach to managing the Town's asset base. This process is rooted in Tillsonburg's Reserve and Reserve Fund Policy and supports long-term financial sustainability through the following

- **Supports Asset Management Planning:**

Capital reserves ensure the Town has funding aligned with lifecycle needs identified in the Town's Asset Management Plan, helping maintain infrastructure in a state of good repair.

- **Reduces Tax Rate Volatility:**

Building reserves with annual levy contributions allows the Town to spread the cost of major capital investments over time, preventing sharp year-to-year tax increases.

- **Ensures Funds Are Purpose-Driven:**

Dedicated reserves protect funds so they can only be used for Council-approved capital purposes, improving transparency and accountability to taxpayers.

- **Stabilizes Long-Term Capital Funding:**

Reserves provide a predictable and stable funding source that reduces reliance on debt financing and supports the Town's long-term financial strategy.

- **Provides Fiscal Flexibility:**

Maintaining healthy reserve balances allows the Town to respond to time-sensitive capital priorities, unexpected infrastructure failures, or funding opportunities (e.g., grants).

Overall, this strategy reflects municipal best practices and reinforces the Town's commitment to responsible asset management, financial sustainability, and stewardship of public assets.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Cont.to Reserves	3,747,146	3,747,146					
<b>Expenditures Total</b>	<b>3,747,146</b>	<b>3,747,146</b>					
<b>Funding</b>							
Taxation	3,747,146	3,747,146					
<b>Funding Total</b>	<b>3,747,146</b>	<b>3,747,146</b>					

## Town of Tillsonburg

### Capital Projects

Project	X86 Surveying Equipment - GPS Replacement		
Department	Public Works		
Version	3.1 - Council Review	Year	2026

#### Description

Replacement of the current GPS data collector and receiver surveying equipment .

#### Justification

Staff have experienced prior failures with the current equipment which has a 5-year useful life and was due for replacement in 2024. This equipment is essential for planning and executing capital projects, field data collection, surveying, infrastructure mapping, and maintaining accurate spatial records. Upgrading to modern GPS technology will improve data accuracy, increase workflow efficiency, reduce downtime, and eliminate the current annual satellite subscription, saving approximately \$3,600 per year.

#### Community Strategic Plan

Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.

Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project - Ongoing - Asset Management Plan

#### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	45,000	45,000					
<b>Expenditures Total</b>	<b>45,000</b>	<b>45,000</b>					
<b>Funding</b>							
Cont.from Reserves	45,000	45,000					
<b>Funding Total</b>	<b>45,000</b>	<b>45,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X86 Surveying Equipment - GPS Replacement		
Department	Public Works		
Version	3.1 - Council Review	Year	2026

#### Gallery

C:\Users\THird\Desktop\Surveying Equipment.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X87 Annual Sidewalk Connectivity Program		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

The sidewalk connectivity program allows the Town to create a safer and more accessible network of sidewalks. This program builds new sidewalks in locations where they currently do not exist, which connects key places for pedestrians.

Sidewalk segments included:

- Verna Drive
- Pine Avenue from Verna Drive to Earle Street
- Duncan Street

### Justification

The Sidewalk Connectivity Program was identified in the Development Charges study to connect sidewalks due to growth pedestrian access and safety throughout the community

#### Community Strategic Plan

Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.  
Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.

Priority Project – Ongoing - Asset Management Plan

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	900,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>Expenditures Total</b>	<b>900,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Funding</b>							
Cont.from Reserves	284,382	47,397	47,397	47,397	47,397	47,397	47,397
Cont from DC Reserves	615,618	102,603	102,603	102,603	102,603	102,603	102,603
<b>Funding Total</b>	<b>900,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X88 PXO on QTL at Trans Canada Trail		
<b>Department</b>	Public Works		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Install an accessible curb ramp and a Pedestrian Crossover (PXO) Level 2 Type B at Quarter Town Line where it intersects with the Trans Canada Trail. This includes curb cut, pavement markings, signage, flashing amber lights, and pedestrian push buttons.

### Justification

#### Current Status

Quarter Town Line is an arterial roadway with a posted speed limit of 50 km/h and an average daily traffic volume of approximately 3,500 to 4,500 vehicles. The development of a nearby subdivision has resulted in an informal extension of the Trans Canada Trail, significantly increasing pedestrian activity in the area. Currently, there is no formalized crossing at this location, creating accessibility challenges and raising safety concerns for trail users.

This item was presented to Council as OPD 25-062 on December 8, 2025 and approved for the Mayor's budget consideration.

#### Recommendation

The recommended approach is to install a Pedestrian Crossover (PXO) Level 2 Type B with a curb cut to ensure compliance with the Ontario Traffic Manual (Book 15) and TAC guidelines for arterial roads. This treatment will significantly improve pedestrian safety and accessibility, particularly for individuals accessing the adjacent soccer fields. Furthermore, the project aligns with the Town's strategic goal of providing an expanded and accessible network of parks and trails, supporting community connectivity and active transportation.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	60,000	60,000					
<b>Expenditures Total</b>	<b>60,000</b>	<b>60,000</b>					
<b>Funding</b>							
Cont.from Reserves	60,000	60,000					
<b>Funding Total</b>	<b>60,000</b>	<b>60,000</b>					

# Town of Tillsonburg

## Capital Projects

Project	X88 PXO on QTL at Trans Canada Trail		
Department	Public Works		
Version	3.1 - Council Review	Year	2026

### Gallery

C:\Users\THird\Desktop\PXO.jpg







# Town of Tillsonburg 2026 Business Plan

Fire & Rescue Services

November 27, 2025





# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Grow Fire Communications Partnerships	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief/Assistant Chief Communication	Time and Travel exp. Est. \$2500 - \$5000	Ongoing
Increase Part-Time Hours to enhance Training, Prevention, Inspection, Administrative Requirements and Increase Daytime Response Capability – Third firefighter duty staff position referenced by the Fire Master Plan with total achievement of 4	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$82,000 for 2026	2027
Within Budgetary process introduce Short Term Master Fire Plan Objectives	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief/Deputy Fire Chief	Staff Time	Ongoing

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continue to Enhance Cancer, PTSD and Mental Health Risk Reduction Initiatives <ul style="list-style-type: none"> <li>- Decontamination Shower (Capital)</li> <li>- Peer Connect emergency service employee support program</li> </ul>	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief/Deputy Fire Chief	\$25,000	Ongoing & Capital Budget Project
Complete Emergency Management Annual Compliance Requirements	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief and alternate Emergency Management coordinators	\$0	Legislated yearly requirement
NG-911 System Implementation to meet CRTC Deadline, per funding application.	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief/Assistant Chief of Communications	TBD Grant applied for, Staff Time	2026 - Goal CRTC Deadline March 2027

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Collective Bargaining: As of December 31, 2025 Current Collective Agreement with Tillsonburg Fire Fighters Association expires	<i>Community Growth – Sustain commitment and working relationship with our Volunteer/Paid on Call fire fighting division</i>	Fire Chief/Human Resources	TBD	Q2 2026
Onboarding of New Deputy Fire Chief	Community Growth – Succession planning and enhancement of department oversight and staff and operational development	Fire Chief	Time	Continual support and development
Asset Management Work – formalize the accuracy of the Fire Equipment inventory	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure <b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure <b>Priority Project – Short Term</b> - Asset Management Plan	Fire Chief/Deputy Fire Chief/Assistant Chief of Communications	Staff time	Continued support of municipal program

# Challenges

- Capacity challenges in achieving Council approved service levels, legislative compliance and industry standards and best practices related to:
- Emergency Response Staffing / Supervision & Incident Command
- Inspections, Public Education & Investigations Programs
- OFM Required NFPA Professional Qualifications Certification & Training Standards
- Administrative Support Functions

# Challenges

- Decreased staff availability results in increased response times, inadequate and unsafe staffing levels reduced firefighter safety and increased fire loss
- Increased call volume related to growth results in fewer employers allowing firefighters to leave work to respond to emergencies reducing available staffing resources for fire response during peak hours
- Increase absence to PTSD, Mental Health and Occupational Disease may increase staffing costs and reduce available staffing

# Opportunities

- Increased fire prevention and public education capacity to maintain Council approved service level, legislative compliance, industry standards and best practices is shown to reduce fire loss.
- Increasing fire training resource capacity is required to achieve and maintain OFM NFPA professional qualifications, legislative compliance and enhance firefighter safety and development of fireground officers

# Opportunities

- Implementation of Master Fire Plan objectives will help build a more sustainable fire service to meet the growing needs and circumstances of the community
- Increasing smoke and CO alarm programs to reduce false alarms and demand on fire suppression resources
- Increasing pre-incident planning increases emergency response effectiveness, safety and improves Fire Underwriter Insurance grading for residents and businesses

# Future Departmental Directions: 3 year outlook

## 2026-2029

- Implementation of Master Fire Plan Objectives
- Grow Fire Communications Partnerships
- Fire Communication to New Town Hall Building?
- Conceptual Design for Fire Hall Addition/Renovation
- Conduct Fire Underwriter Survey
- Officer Development & Succession Planning
- Annual Emergency Management Requirements
- Construction of Fire Hall Addition/Renovation



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Fire**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	1,438,344	1,338,429	(99,915)	6.9%
Contribution from Reserves		100,000	100,000	#DIV/0!
<b>Total Revenues</b>	<b>1,438,344</b>	<b>1,438,429</b>	<b>85</b>	
<b>Expenditures</b>				
Labour	2,118,106	2,369,433	251,327	11.9%
Purchases	264,794	262,162	(2,632)	(1.0%)
Contracted Services	162,251	218,056	55,805	34.4%
Contribution to Reserves	90,000	90,000		
Interfunctional Adjustments	327,542	339,118	11,576	3.5%
Debt Principal & Interest	68,178	66,870	(1,308)	(1.9%)
<b>Total Expenditures</b>	<b>3,030,871</b>	<b>3,345,639</b>	<b>314,768</b>	<b>10.4%</b>
<b>Total Net Levy</b>	<b>(1,592,527)</b>	<b>(1,907,210)</b>	<b>(314,683)</b>	<b>(19.8%)</b>

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Fire Communications**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	1,366,394	1,266,129	(100,265)	7.3%
<b>Total Revenues</b>	<b>1,366,394</b>	<b>1,266,129</b>	<b>(100,265)</b>	<b>7.3%</b>
<b>Expenditures</b>				
Labour	1,166,237	1,225,768	59,531	5.1%
Purchases	18,650	20,110	1,460	7.8%
Contracted Services	123,200	154,060	30,860	25.0%
Contribution to Reserves	45,000	45,000		
Interfunctional Adjustments	(125,547)	(156,369)	(30,822)	24.6%
Debt Principal & Interest	49,110	48,095	(1,015)	(2.1%)
<b>Total Expenditures</b>	<b>1,276,650</b>	<b>1,336,664</b>	<b>60,014</b>	<b>4.7%</b>
<b>Total Net Levy</b>	<b>89,744</b>	<b>(70,535)</b>	<b>(160,279)</b>	<b>178.6%</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Fire**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	1,438,344	1,338,429	(99,915)	6.95%	1,268,354	5.24%	1,310,806	(3.35%)	1,321,406	(0.81%)
Contribution from Reserves		100,000	100,000			100.00%				
<b>Total Revenues</b>	<b>1,438,344</b>	<b>1,438,429</b>	<b>85</b>	<b>(0.01%)</b>	<b>1,268,354</b>	<b>11.82%</b>	<b>1,310,806</b>	<b>(3.35%)</b>	<b>1,321,406</b>	<b>(0.81%)</b>
<b>Expenditures</b>										
Labour	2,118,106	2,369,433	251,327	11.87%	2,429,623	2.54%	2,490,083	2.49%	2,507,748	0.71%
Purchases	264,794	262,162	(2,632)	(0.99%)	265,188	1.15%	270,081	1.85%	274,463	1.62%
Contracted Services	162,251	218,056	55,805	34.39%	222,351	1.97%	226,596	1.91%	230,861	1.88%
Contribution to Reserves	90,000	90,000			95,000	5.56%	95,000		95,000	
Interfunctional Adjustments	327,542	339,118	11,576	3.53%	378,827	11.71%	417,676	10.26%	464,758	11.27%
Debt Principal & Interest	68,178	66,870	(1,308)	(1.92%)	35,703	(46.61%)	35,631	(0.20%)	35,631	
<b>Total Expenditures</b>	<b>3,030,871</b>	<b>3,345,639</b>	<b>314,768</b>	<b>10.39%</b>	<b>3,426,692</b>	<b>2.42%</b>	<b>3,535,067</b>	<b>3.16%</b>	<b>3,608,461</b>	<b>2.08%</b>
<b>Total Net Levy</b>	<b>(1,592,527)</b>	<b>(1,907,210)</b>	<b>(314,683)</b>	<b>(19.76%)</b>	<b>(2,158,338)</b>	<b>(13.17%)</b>	<b>(2,224,261)</b>	<b>(3.05%)</b>	<b>(2,287,055)</b>	<b>(2.82%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Fire Communications**

	2025	2026			2027	2028	2029
	Total	Total	Budget	%			
	Budget	Budget	Variance	Variance	Budget	Budget	Budget
<b>Revenues</b>							
User Charges	1,366,394	1,266,129	(100,265)	7.3%	1,195,704	1,237,556	1,248,156
<b>Total Revenues</b>	<b>1,366,394</b>	<b>1,266,129</b>	<b>(100,265)</b>	<b>7.3%</b>	<b>1,195,704</b>	<b>1,237,556</b>	<b>1,248,156</b>
<b>Expenditures</b>							
Labour	1,166,237	1,225,768	59,531	5.1%	1,270,258	1,310,068	1,316,333
Purchases	18,650	20,110	1,460	7.8%	20,551	20,997	21,443
Contracted Services	123,200	154,060	30,860	25.0%	157,090	160,120	163,150
Contribution to Reserves	45,000	45,000			50,000	50,000	50,000
Interfunctional Adjustments	(125,547)	(156,369)	(30,822)	24.6%	(159,317)	(162,046)	(164,857)
Debt Principal & Interest	49,110	48,095	(1,015)	(2.1%)	17,225	17,153	17,153
<b>Total Expenditures</b>	<b>1,276,650</b>	<b>1,336,664</b>	<b>60,014</b>	<b>4.7%</b>	<b>1,355,807</b>	<b>1,396,292</b>	<b>1,403,222</b>
<b>Total Net Levy</b>	<b>89,744</b>	<b>(70,535)</b>	<b>(160,279)</b>	<b>178.6%</b>	<b>(160,103)</b>	<b>(158,736)</b>	<b>(155,066)</b>

FIRE Equipment

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
INDEX											
RESERVES											
	Opening Balance:	354,984	335,293	257,357	196,200	(28,044)	(105,296)	(102,593)	(254,799)	(331,867)	(332,824)
TRANSFERS IN:											
Contributions from Operating Budget		45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Contributions from Development Charges		-	7,600	45,600				17,024	45,600	-	-
Contributions from Provincial Grant		-	-	-	-	-	-	-	-	-	-
	Total Available for Current Projects	399,984	387,893	347,957	241,200	16,956	(60,296)	(40,569)	(164,199)	(286,867)	(287,824)
	CAPITAL PROJECT COMMITMENTS:										
STUDIES, PLANS	Radio Communications System review/plan					10,000					
FIRE EQUIPMENT	Traffic Preemption Devices		25,000			25,000			25,000		
FIRE EQUIPMENT	Thermal Imager Cameras			25,000							
FIRE EQUIPMENT	PPE Bunker Gear R&R	35,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
FIRE EQUIPMENT	Vehicle Extrication Equip				100,000						
FIRE EQUIPMENT	Rescue Equipment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FIRE EQUIPMENT	Self-contained Breathing Apparatus (SCBA)										
FIRE EQUIPMENT	Scene lighting		7,000			7,000					
FIRE EQUIPMENT	Gas Detection Equip	20,000									
FIRE EQUIPMENT	Porta tank P2					5,000					
FIRE EQUIPMENT	Training supplies and resources					25,000					
FIRE EQUIPMENT	Confined Space Euipment				30,000						
FIRE EQUIPMENT	HAZMAT OPS Equipment		30,000								
FIRE EQUIPMENT	Defibrillators (5)				15,000						
FIRE EQUIPMENT	IPADS Trucks		7,000								
FIRE EQUIPMENT	Portable Mobile Radios/Repeaters				60,000						
	NEW PROJECTS - FROM GROWTH										
FIRE EQUIPMENT	New SCBA Units & Personal Face Masks							122,400			
STUDIES, PLANS	Community Risk Assessment/Master Fire Plan		20,000	80,000				20,000	80,000		
	Inflation Adjustment	3,978	10,218	14,574	30,288	14,424	6,006	34,611	24,024	6,829	6,829
	Total Committments To Capital Projects	68,978	134,218	154,574	270,288	121,424	41,006	212,011	164,024	41,829	41,829
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
	Total Expenditures Against Reserves	68,978	134,218	154,574	270,288	121,424	41,006	212,011	164,024	41,829	41,829
	Closing Balance Before Interest	331,006	253,676	193,383	(29,088)	(104,467)	(101,302)	(252,580)	(328,223)	(328,696)	(329,653)
Interest Income		4,287	3,681	2,817	1,044	(828)	(1,291)	(2,220)	(3,644)	(4,129)	(4,140)
	Closing Reserve Balance	335,293	257,357	196,200	(28,044)	(105,296)	(102,593)	(254,799)	(331,867)	(332,824)	(333,793)

FIRECOMM Capital

INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES											
Opening Balance:		203,945	213,538	46,876	45,449	42,998	23,210	(42,410)	(99,692)	(137,807)	(113,730)
TRANSFERS IN:											
Transfer from Comm Ops Budget		45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Contributions from Provincial Grant		0	0	0	0	0	0	0	0	0	0
Contributions from Federal Grant		0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects		248,945	263,538	96,876	95,449	92,998	73,210	7,590	(49,692)	(87,807)	(63,730)
CAPITAL PROJECT COMMITMENTS:											
FIRE DISPATCH EQUIPMENT											
Bell NG 911 Phase 4											
COMMUNICATION EQUIPMENT								70,000			70,000
Avtec Scout Radio Console Replacement											
COMMUNICATION EQUIPMENT						20,000					
Reservoir Tower Replacement/Agreement											
COMMUNICATION EQUIPMENT		14,000	14,000	14,000	14,000	14,000					
Avtec Outposts (20) at \$3500											
COMMUNICATION EQUIPMENT							35,000				
Base Radios (27) @ \$1300											
COMMUNICATION EQUIPMENT							5,000				
Power Supplies (27) @ 200											
COMMUNICATION EQUIPMENT									40,000		
Zetron Encoders (8) @ \$5000											
COMMUNICATION EQUIPMENT				10,500	10,500	10,500			10,500	10,500	10,500
Radio UPS (9)											
FIRE DISPATCH EQUIPMENT						10,000	10,000	10,000			
CAD Station Screens (5) @ \$5000 - 6 Work Stations											
FACILITIES - SECURITY		9,000									
Camera Security NG911 x 2 & wiring - Exit Monitoring			200,000								
FIRE DISPATCH EQUIPMENT											
CAD Upgrade											
FIRE DISPATCH EQUIPMENT							40,000				
Fire Server Upgrade											
COMMUNICATION EQUIPMENT		15,000						15,000			
Komutel VLR Server 1 (Main)					15,000						15,000
COMMUNICATION EQUIPMENT											
Komutel VLR Server 2 (Backup)				15,000					15,000		
FIRE DISPATCH EQUIPMENT							15,000				
Oldest Scout Radio Console Workstations (x3)											
FIRE DISPATCH EQUIPMENT											
Newest Scout Radio Console Workstations (x3)				10,500	10,500	10,500			10,500	10,500	10,500
COMMUNICATION EQUIPMENT											
Network Routers (x12) Replace 4/yr starting in 2029		0	4,280	2,000	3,000	5,200	10,500	11,400	10,640	3,360	19,080
Inflation Adjustment											
Total Commitments To Capital Projects		38,000	218,280	52,000	53,000	70,200	115,500	106,400	86,640	24,360	125,080
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		38,000	218,280	52,000	53,000	70,200	115,500	106,400	86,640	24,360	125,080
Closing Balance Before Interest		210,945	45,258	44,876	42,449	22,798	(42,290)	(98,810)	(136,332)	(112,167)	(188,810)
Interest Income		2,593	1,617	573	549	411	(119)	(883)	(1,475)	(1,562)	(1,891)
Closing Reserve Balance		213,538	46,876	45,449	42,998	23,210	(42,410)	(99,692)	(137,807)	(113,730)	(190,701)



2026 Capital Project Listing - New Requests

Fire & Police

		Contribution		Grants	Tax Supported	Reserves	DC	Donation	Miscellaneous	User Pay	Taxation	Comments
	Expenditures	to Reserves			Debt		Reserves			Debt		
Project Listing												
150 Fire												
X80 Rescue Equipment	10,000					(10,000)						
X79 PPE Bunker Gear	35,000					(35,000)						
X78 Gas Detection Equipment	20,000					(20,000)						
X77 Security Cameras - FireComm	9,000					(9,000)						
X76 Komutel VLR Server 1 - FireComm	15,000					(15,000)						
X75 Avtec Outposts - FireComm	14,000					(14,000)						
Total 150 Fire	103,000					(103,000)						
Total Project Listing	\$103,000					(\$103,000)						

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X75 Avtec Outposts - FireComm		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

#### Capital Communications System Upgrade – Avtec Outpost Replacement (4-Year Replacement Program)

This capital project proposes the scheduled replacement of Avtec Outposts used to extend and stabilize radio and dispatch communications between Fire and Rescue Services and field operations. The outposts serve as a critical link within the communications network infrastructure, providing reliable radio coverage for dispatching, incident management, and interoperability between agencies.

### Justification

Reliable and resilient radio communications are vital to effective fire and emergency service operations. The existing Avtec Outposts are approaching end-of-life, with components becoming increasingly difficult to support due to software version incompatibilities and hardware obsolescence.

Replacement will ensure the communications network continues to meet operational demands and remains compliant with **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 edition)** .

**This program also aligns with the organization’s ongoing communications modernization initiatives, ensuring continued integration with the Avtec Scout console system and compatibility with emerging digital radio tech**

#### Legislative and Standards References

#### **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 Edition)**

Relevant sections include:

- **Chapter 4 – General Requirements:** Outlines requirements for system reliability, redundancy, and operational continuity of emergency communications systems.
- **Chapter 8 – Public Safety Answering Point (PSAP) Infrastructure:** Specifies that communication systems must be maintained in reliable operating condition with regular testing and documented maintenance.
- **Chapter 9 – Emergency Services Dispatching:** Requires that dispatching systems provide dependable, interoperable, and fail-safe communications to support emergency operations.

Compliance with NFPA 1225 ensures that dispatch and communications systems meet national standards for

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	14,000	14,000					
<b>Expenditures Total</b>	<b>14,000</b>	<b>14,000</b>					
<b>Funding</b>							
Cont.from Reserves	14,000	14,000					
<b>Funding Total</b>	<b>14,000</b>	<b>14,000</b>					



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X76 Komutel VLR Server 1 - FireComm		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

This capital project proposes the installation of a new Komutel Server 1 to support Fire and Rescue Services' mission-critical dispatch and communications systems.

The Komutel Server 1 will enhance the reliability, performance, and scalability of the current communications infrastructure by supporting applications such as voice recording, call handling, and integration with CAD and Avtec dispatch systems.

### Justification

The addition of Komutel Server 1 is essential to maintaining a secure and reliable emergency communications network that meets operational and regulatory standards.

This new server will:

- Improve system redundancy and resilience.
- Support growing data and call volume demands.
- Enable better integration between existing Avtec console systems and the CAD platform.
- Ensure compliance with **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 Edition)**.

As emergency communications continue to expand in complexity, the need for dedicated, redundant, and secure server infrastructure becomes critical to maintain uninterrupted operations and to support post-incident reviews and training analysis.

### Legislative and Standards References

#### **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 Edition):**

- **Chapter 4 – General Requirements:** Mandates reliable and redundant systems to ensure communications continuity.
- **Chapter 8 – PSAP Infrastructure:** Requires dispatch and communications systems to be securely housed, maintained, and designed for high availability.
- **Chapter 9 – Emergency Services Dispatching:** Specifies standards for reliable, continuous operation of dispatch systems, including hardware supporting call logging and data management.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	15,000	15,000					
<b>Expenditures Total</b>	<b>15,000</b>	<b>15,000</b>					
<b>Funding</b>							
Cont.from Reserves	15,000	15,000					
<b>Funding Total</b>	<b>15,000</b>	<b>15,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X77 Security Cameras - FireComm		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

This capital project proposes the installation of new security camera systems across Fire and Rescue Services facilities to enhance safety, security, and operational oversight.

The system will provide continuous monitoring of key areas such as apparatus bays, building entrances, communications rooms, and external perimeters.

### Justification

Fire and Rescue facilities contain essential communications, response, and safety equipment that must remain secure and protected at all times. Currently, several locations lack adequate surveillance coverage or have no security camera systems in place.

Installing a modern camera system will:

- Strengthen facility security and deter unauthorized access.
- Protect municipal assets and critical emergency infrastructure.
- Support incident review, training, and health and safety investigations.
- Ensure compliance with national standards for emergency communications and facility safety.

This initiative supports **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 Edition)**, which outlines requirements for the protection and physical security of emergency service facilities and communication centers.

It also aligns with the **Occupational Health and Safety Act (OHSA)** requirements to take every reasonable precaution for the protection of workers, including the safety of their working environment.

### Legislative and Standards References

#### **NFPA 1225 – Standard for Emergency Services Communications Systems (2022 Edition):**

- **Chapter 4 – General Requirements:** Establishes that emergency communications infrastructure must be protected from unauthorized access and environmental hazards.
- **Chapter 8 – PSAP Infrastructure:** Specifies that physical security systems (including access control and surveillance) should be in place to protect dispatch and emergency facilities.
- **Annex A:** Highlights the importance of surveillance and monitoring as part of facility protection and continuity of operations.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	9,000	9,000					
<b>Expenditures Total</b>	<b>9,000</b>	<b>9,000</b>					
<b>Funding</b>							
Cont.from Reserves	9,000	9,000					
<b>Funding Total</b>	<b>9,000</b>	<b>9,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X78 Gas Detection Equipment		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Capital gas detection equipment replacement program.

### Justification

Program to provide regular replacement of gas detection equipment, including Carbon Monoxide and Multi-gas detection monitors and calibration testing equipment. This provides for detection of toxic gases during responses to residential occupancies, fire scenes, industrial facilities, medical responses. Gas detection equipment utilizes sensors that have replacement timelines of between 2-5 years, along with overall effectiveness that varies in length due to use and maintenance. Exposure to environmental factors, such as heat, humidity, calibration testing, and physical nature of use can also reduce effectiveness and reliability. Gas Detection is also a significant tool in managing exposure to carcinogenic gases and vapours for cancer prevention for Firefighters.

Air monitoring – Carbon Monoxide, Hydrogen Sulfide, Hydrogen Cyanide, Sulfur Dioxide, Nitrogen Dioxide, Low/high oxygen concentrations, Lower and Upper explosion limits of flammable or combustible gases.

#### Ontario Firefighter Section 21 Guidance Notes

- 4-9 Respiratory Protection Program
- 4-13 Personal Protection During Fire Investigation Operations
- Firefighters Cancer Prevention Checklist
- 6-5 Confined Space Rescue – inspection and calibration of gas detection devices

#### Occupational Health and Safety Act

Clause 25 (2) (h) for taking every reasonable precaution in the circumstances to protect workers

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	20,000	20,000					
<b>Expenditures Total</b>	<b>20,000</b>	<b>20,000</b>					
<b>Funding</b>							
Cont.from Reserves	20,000	20,000					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X79 PPE Bunker Gear		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

This program supports the regular replacement of firefighter bunker gear to ensure an adequate supply of properly fitting and fully functional protective equipment. The program also includes the provision of new bunker gear ensembles for new recruits and replacement of gear that has reached the end of its service life.

### Justification

The ongoing replacement of firefighter protective ensembles is essential to maintain compliance with occupational health and safety legislation and industry standards. Properly maintained and appropriately sized PPE is critical for ensuring firefighter safety, meeting regulatory obligations, and supporting operational readiness.

#### Legislative and Standard References

##### Occupational Health and Safety Act (OHSA):

- *Clause 25 (1)(b)*: Maintain equipment in good condition.
- *Clause 25 (2)(h)*: Take every reasonable precaution in the circumstances to protect workers.

##### O. Reg. 714/94 – Firefighters – Protective Equipment Regulation:

- *Section 4*: Requirements for wearing head-protective equipment.
- *Section 5*: Structural firefighting protective garment requirements to ensure appropriate sizing and effective protection.

##### OHSA Section 21 Guidance Notes:

- *4-1*: Firefighter Protective Equipment.
- *4-8*: Care, maintenance, inspection, and replacement of structural firefighting PPE.

##### NFPA Standards:

- *NFPA 1851*: Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural and Proximity Firefighting — specifies a maximum 10-year life cycle for bunker gear.
- *NFPA 1971*: Standard on Protective Ensembles for Structural Firefighting and Proximity Firefighting (for garments manufactured on or after March 1, 2007).

#### Additional Notes:

The life expectancy of PPE depends on several factors, including frequency of use, operational conditions, and time since manufacture. Regular assessment and replacement ensure compliance, safety, and reliability.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	35,000	35,000					
<b>Expenditures Total</b>	<b>35,000</b>	<b>35,000</b>					
<b>Funding</b>							
Cont.from Reserves	35,000	35,000					
<b>Funding Total</b>	<b>35,000</b>	<b>35,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X80 Rescue Equipment		
<b>Department</b>	Fire		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

This program ensures the ongoing replacement of rescue-related equipment used in firefighting and specialized operations, including rope, water, and technical rescue equipment. The initiative provides for the renewal of equipment and safety devices that have reached the end of their service life to maintain operational readiness and firefighter safety.

### Justification

The replacement of rescue equipment that has reached the end of its service life is essential for maintaining compliance with the Occupational Health and Safety Act (OHSA) and ensuring the safety and effectiveness of fire operations. Regular renewal guarantees that personnel are equipped with reliable, properly maintained tools necessary to perform their duties safely and efficiently.

#### Relevant Legislation

#### **Occupational Health and Safety Act:**

*Clause 25 (1)(b)* — “An employer shall ensure that the equipment, materials and protective devices provided by the employer are maintained in good condition.”

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	10,000	10,000					
<b>Expenditures Total</b>	<b>10,000</b>	<b>10,000</b>					
<b>Funding</b>							
Cont.from Reserves	10,000	10,000					
<b>Funding Total</b>	<b>10,000</b>	<b>10,000</b>					





Ontario Provincial Police

## 2026 OPP Budget

January 7, 2026

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Police**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants	121,786	121,786		
User Charges	353,500	355,464	1,964	(0.6%)
Contribution from Reserves		89,000	89,000	#DIV/0!
<b>Total Revenues</b>	<b>475,286</b>	<b>566,250</b>	<b>90,964</b>	<b>(19.1%)</b>
<b>Expenditures</b>				
Labour	32,300	35,800	3,500	10.8%
Purchases	93,301	219,032	125,731	134.8%
Contracted Services	3,913,526	4,345,409	431,883	11.0%
Contribution to Reserves		181,382	181,382	#DIV/0!
<b>Total Expenditures</b>	<b>4,039,127</b>	<b>4,781,623</b>	<b>742,496</b>	<b>18.4%</b>
<b>Total Net Levy</b>	<b>(3,563,841)</b>	<b>(4,215,373)</b>	<b>(651,532)</b>	<b>(18.3%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Police**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	121,786	121,786			121,786		121,786		121,786	
User Charges	353,500	355,464	1,964	(0.56%)	357,783	(0.65%)	360,095	(0.65%)	370,880	(3.00%)
Contribution from Reserves		89,000	89,000			100.00%				
<b>Total Revenues</b>	<b>475,286</b>	<b>566,250</b>	<b>90,964</b>	<b>(19.14%)</b>	<b>479,569</b>	<b>15.31%</b>	<b>481,881</b>	<b>(0.48%)</b>	<b>492,666</b>	<b>(2.24%)</b>
<b>Expenditures</b>										
Labour	32,300	35,800	3,500	10.84%	36,874	3.00%	37,980	3.00%	39,119	3.00%
Purchases	93,301	219,032	125,731	134.76%	222,368	1.52%	224,831	1.11%	227,061	0.99%
Contracted Services	3,913,526	4,345,409	431,883	11.04%	4,817,118	10.86%	5,340,609	10.87%	5,592,044	4.71%
Contribution to Reserves		181,382	181,382	#DIV/0!	187,076	3.14%	193,598	3.49%	200,718	3.68%
<b>Total Expenditures</b>	<b>4,039,127</b>	<b>4,781,623</b>	<b>742,496</b>	<b>18.38%</b>	<b>5,263,436</b>	<b>10.08%</b>	<b>5,797,018</b>	<b>10.14%</b>	<b>6,058,942</b>	<b>4.52%</b>
<b>Total Net Levy</b>	<b>(3,563,841)</b>	<b>(4,215,373)</b>	<b>(651,532)</b>	<b>(18.28%)</b>	<b>(4,783,867)</b>	<b>(13.49%)</b>	<b>(5,315,137)</b>	<b>(11.11%)</b>	<b>(5,566,276)</b>	<b>(4.72%)</b>



OPP 2024-2025-2026 Annual Billing Statement

Tillsonburg T

		2024			2025 Revised			2026			Difference 2025-2026		
		Cost per		Total Cost	Cost per		Total Cost	Cost per		Total Cost	Cost per		Total Cost
		Property			Property			Property			Property		
Base Service	Property Counts												
	Households	8,444			8,696			8,725					
	Commercial & Industrial	359			358			359					
	Total Properties	8,803	\$ 165.59	\$ 1,457,658	9,054	\$ 189.44	\$ 1,715,150	9,084	\$ 203.05	\$ 1,844,482	30	\$ 13.61	\$ 129,332
Calls for Service	Total all municipalities	\$ 183,003,471			\$ 209,489,870			\$ 217,602,138			\$ 8,112,268		
	Town municipal portion	1.1239%	\$ 233.65	\$ 2,056,848	1.1278%	\$ 260.95	\$ 2,362,629	1.1417%	\$ 273.50	\$ 2,484,471	0.0139%	\$ 12.55	\$ 121,842
Overtime	see notes	\$ 12.27	\$ 107,989		\$ 15.45	\$ 139,842		\$ 21.49	\$ 195,204		\$ 6.04	\$ 55,362	
Prisoner Transportation	per property cost	\$ 1.12	\$ 9,859		\$ 1.67	\$ 15,120		\$ 2.08	\$ 18,895		\$ 0.41	\$ 3,775	
Total Estimated Cost		<u>\$ 412.63</u>	<u>\$ 3,632,354</u>		<u>\$ 467.51</u>	<u>\$ 4,232,741</u>		<u>\$ 500.12</u>	<u>\$ 4,543,052</u>		<u>\$ 32.61</u>	<u>\$ 310,311</u>	
10% Discount on 2025 Estimated Costs					<u>-\$ 46.75</u>	<u>-\$ 423,274</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ 46.75</u>	<u>\$ 423,274</u>	
Total 2025 Estimated Cost After Discount					<u>\$ 420.76</u>	<u>\$ 3,809,467</u>		<u>\$ 500.12</u>	<u>\$ 4,543,052</u>		<u>\$ 79.36</u>	<u>\$ 733,585</u>	
Prior Year-End Adjustment		2022	\$ 56,406		2023	\$ 42,609		2024	\$ 468,704			\$ 426,095	
Grand Total Billing		<u>\$ 3,688,760</u>			<u>\$ 3,852,076</u>			<u>\$ 5,011,756</u>			<u>\$1,159,680</u>		30.11%
Capped Total Billing								<u>\$ 4,275,804</u>			<u>\$ 423,728</u>		11.00%
Monthly Billing Amount		\$ 307,397			\$ 321,006			\$ 356,317			\$ 96,640		

Prior Year Adj.

2023

Original

Base Service

Calls for Service

Overtime

Prisoner Transp

Revised

\$ 70,480

\$ 104,741

\$ 82,939

\$ 2,335

\$ 260,495

-\$ 217,886

Prior Year Adj.

2024

Original

Base Service

Calls for Service

Overtime

Prisoner Transp

Revised

\$ 124,903

\$ 176,184

\$ 161,018

\$ 6,602

\$ 468,707

-\$ 3

1% increase

increase

Tax Levy

2025

\$ 223,228

1.90%

OPP contract

increase

# **OPP 2026 Annual Billing Statement**

## **Tillsonburg T**

**Estimated costs for the period January 1 to December 31, 2026**

Please refer to [www.opp.ca](http://www.opp.ca) for 2026 Municipal Policing Billing General Information summary for further details.

			<b>Cost per Property \$</b>	<b>Total Cost \$</b>
<b>Base Service</b>	<b>Property Counts</b>			
	Household	8,725		
	Commercial and Industrial	359		
	Total Properties	<u>9,084</u>	203.05	1,844,482
<b>Calls for Service</b>	(see summaries)			
	Total all municipalities	217,602,138		
	Municipal portion	1.1417%	273.50	2,484,471
<b>Overtime</b>	(see notes)		21.49	195,204
<b>Prisoner Transportation</b>	(per property cost)		<u>2.08</u>	<u>18,895</u>
<b>Total 2026 Estimated Cost</b>			<b>500.12</b>	<b>4,543,052</b>
<b>2024 Year-End Adjustment</b>	(see summary)			<u>468,704</u>
<b>Calculated Billing for 2026</b>				<b>5,011,756</b>
<b>Capped Payable for 2026</b>				<b>4,275,804</b>
<b>Total Billing for 2026 (Lesser of Calculated Billing or Capped payable)</b>				<b>4,275,804</b>
<b>2026 Monthly Billing Amount</b>				<b>356,317</b>

## **Notes**

Cost increases for the Total 2026 Billing amount have been capped at 11% over the Total 2025 Billing amount.

2025 Grand Total Billing Amount	3,852,076
11% of 2025 Grand Total Billing	<u>423,728</u>
Capped Payable for 2026	4,275,804

The capped payable for 2026 is lower than the calculated billing amount by \$735,951

## **OPP 2026 Annual Billing Statement**

### **Tillsonburg T**

**Estimated costs for the period January 1 to December 31, 2026**

#### **Notes to Annual Billing Statement**

- 1) **Municipal Base Services and Calls for Service Costs** - The costs allocated to municipalities are determined based on the costs assigned to detachment staff performing municipal policing activities across the province. A statistical analysis of activity in detachments is used to determine the municipal policing workload allocation of all detachment-based staff as well as the allocation of the municipal workload between base services and calls for service activity. For 2026 billing purposes the allocation of the municipal workload in detachments has been calculated to be 51.9 % Base Services and 48.1 % Calls for Service. The total 2026 Base Services and Calls for Service cost calculation is detailed on the Base Services and Calls for Service Cost Summary included in the municipal billing package.
- 2) **Base Services** - The cost to each municipality is determined by the number of properties in the municipality and the standard province-wide average cost per property of \$203.05 estimated for 2026. The number of municipal properties is determined based on MPAC data. The calculation of the standard province-wide base cost per property is detailed on Base Services and Calls for Service Cost Summary included in the municipal billing package.
- 3) **Calls for Service** - The municipality's Calls for Service cost is a proportionate share of the total cost of municipal calls for service costs calculated for the province. A municipality's proportionate share of the costs is based on weighted time standards applied to the historical billable calls for service. The municipality's total weighted time is calculated as a percentage of the total of all municipalities.
- 4) **Overtime** - Municipalities are billed for overtime resulting from occurrences in their geographic area and a portion of overtime that is not linked specifically to a municipality, such as training. Municipalities are not charged for overtime identified as a provincial responsibility. The overtime activity for the calendar years 2021, 2022, 2023 and 2024 has been analyzed and averaged to estimate the 2026 costs. The costs incorporate the 2026 salary rates and a discount to reflect overtime paid as time in lieu. The overtime costs incurred in servicing detachments for shift shortages have been allocated on a per property basis based on straight time. Please be advised that these costs will be reconciled to actual 2026 hours and salary rates and included in the 2028 Annual Billing Statement.
- 5) **Court Security and Prisoner Transportation (CSPT)** - Municipalities with court security responsibilities in local courthouses are billed court security costs based on the cost of the staff required to provide designated court security activities. Prisoner transportation costs are charged to all municipalities based on the standard province-wide per property cost. The 2026 costs have been estimated based on the 2024 activity levels. These costs will be reconciled to the actual cost of service required in 2026.  
  
There was no information available about the status of 2026 Court Security Prisoner Transportation Grant Program at the time of the Annual Billing Statement preparation.
- 6) **Year-end Adjustment** - The 2024 adjustment accounts for the difference between the amount billed based on the estimated cost in the Annual Billing Statement and the reconciled cost in the Year-end Summary. The most significant year-end adjustments are resulting from the cost of actual versus estimated municipal requirements for overtime, contract enhancements and court security.

**OPP 2026 Estimated Base Services and Calls for Service Cost Summary**  
**Estimated Costs for the period January 1 to December 31, 2026**

Salaries and Benefits		Positions	Base		Total Base Services and Calls for Service	Base Services	Calls for Service
		FTE	%	\$/FTE	\$	\$	\$
<b>Uniform Members</b>	<b>Note 1</b>						
Inspector .....		27.66	100.0	192,976	5,337,714	5,337,714	-
Staff Sergeant-Detachment Commander. ....		8.57	100.0	175,024	1,499,952	1,499,952	-
Staff Sergeant .....		41.04	100.0	160,995	6,607,217	6,607,217	-
Sergeant .....		237.81	51.9	147,894	35,170,721	18,256,061	16,914,660
Constable. ....		1,663.92	51.9	123,513	205,515,029	106,674,098	98,840,931
Part-Time Constable .....		17.53	51.9	98,559	1,727,739	896,887	830,852
<b>Total Uniform Salaries</b>		1,996.53			255,858,373	139,271,930	116,586,444
Statutory Holiday Payout .....				6,387	12,640,216	6,798,379	5,841,836
Shift Premiums .....				1,129	2,165,924.16	1,124,243	1,041,681
Uniform Benefits - Inspector. ....				28.64%	1,528,567	1,528,567	-
Uniform Benefits - Full-Time Salaries. ....				36.39%	90,535,000	48,411,886	42,123,114
Uniform Benefits - Part-Time Salaries. ....				20.76%	358,624	186,165	172,459
<b>Total Uniform Salaries &amp; Benefits</b>					<b>363,086,704</b>	<b>197,321,170</b>	<b>165,765,534</b>
<b>Detachment Civilian Members</b>	<b>Note 1</b>						
Detachment Administrative Clerk .....		162.57	51.9	77,377	12,579,207	6,529,086	6,050,121
Detachment Operations Clerk .....		6.41	51.9	70,662	452,941	235,303	217,638
Detachment Clerk - Typist .....		2.61	51.9	64,030	167,117	86,440	80,677
Court Officer - Administration. ....		38.91	51.9	94,216	3,665,926	1,903,154	1,762,772
Crimestoppers Co-ordinator .....		0.99	51.9	75,542	74,786	38,526	36,260
Cadet. ....		6.72	51.9	52,627	353,653	183,668	169,985
<b>Total Detachment Civilian Salaries</b>		218.21			17,293,630	8,976,177	8,317,453
Civilian Benefits - Full-Time Salaries .....				35.46%	6,131,636	3,182,596	2,949,039
<b>Total Detachment Civilian Salaries &amp; Benefits</b>					<b>23,425,266</b>	<b>12,158,773</b>	<b>11,266,493</b>
<b>Support Costs - Salaries and Benefits</b>	<b>Note 2</b>						
Communication Operators .....				7,294	14,562,690	7,829,963	6,732,727
Prisoner Guards .....				2,425	4,841,585	2,603,189	2,238,396
Operational Support .....				7,250	14,474,843	7,782,730	6,692,113
RHQ Municipal Support .....				3,103	6,195,233	3,331,008	2,864,224
Telephone Support .....				162	323,438	173,904	149,534
Office Automation Support .....				937	1,870,749	1,005,851	864,898
Mobile and Portable Radio Support .....				325	654,569.50	351,839	302,731
<b>Total Support Staff Salaries and Benefits Costs</b>					<b>42,923,106</b>	<b>23,078,484</b>	<b>19,844,623</b>
<b>Total Salaries &amp; Benefits</b>					<b>429,435,076</b>	<b>232,558,427</b>	<b>196,876,649</b>
<b>Other Direct Operating Expenses</b>	<b>Note 2</b>						
Communication Centre .....				152	303,473	163,169	140,304
Operational Support .....				1,292	2,579,517	1,386,936	1,192,581
RHQ Municipal Support .....				340	678,820	364,983	313,837
Telephone .....				1,203	2,401,826	1,291,396	1,110,429
Mobile Radio Equipment Repairs & Maintenance				197	396,770	213,268	183,502
Office Automation - Uniform .....				4,688	9,359,733	5,032,474	4,327,258
Office Automation - Civilian .....				1,199	261,634	135,799	125,835
Vehicle Usage .....				10,641	21,245,076	11,422,901	9,822,175
Detachment Supplies & Equipment .....				824	1,645,141	884,548	760,593
Uniform & Equipment .....				2,930	5,901,196	3,171,959	2,729,236
Uniform & Equipment - Court Officer .....				1,055	41,050	21,311	19,739
<b>Total Other Direct Operating Expenses</b>					<b>44,814,234</b>	<b>24,088,745</b>	<b>20,725,489</b>
<b>Total 2026 Municipal Base Services and Calls for Service Cost</b>					<b>\$ 474,249,309</b>	<b>\$ 256,647,172</b>	<b>\$ 217,602,138</b>
<b>Total OPP-Policed Municipal Properties</b>						<b>1,263,977</b>	
<b>Base Services Cost per Property</b>						<b>\$ 203.05</b>	

## **OPP 2026 Estimated Base Services and Calls for Service Cost Summary**

**Estimated Costs for the period January 1 to December 31, 2026**

### **Notes:**

Total Base Services and Calls for Service Costs are based on the cost of salary, benefit, support and other direct operating expenses for staff providing policing services to municipalities. Staff is measured in full-time equivalent (FTE) units and the costs per FTE are described in the notes below.

- 1) Full-time equivalents (FTEs) are based on average municipal detachment staffing levels for the years 2021 through 2024. Additional service, court security, prisoner transportation and cleaning staff are excluded.

The equivalent of 84.1 FTEs with a cost of \$17,823,159 has been excluded from municipal costs to reflect the average municipal detachment FTEs required for provincially-mandated responsibilities eligible for Provincial Service Usage credit.

Salary rates are based on weighted average rates for municipal detachment staff by rank, level, and classification. The 2026 salaries incorporate the 2026 general salary rate increase set in the 2023 to 2026 OPPA Uniform and Civilian Agreements (uniform and civilian staff - 4.75% in 2023, 4.50% in 2024, 2.75% in 2025 and 2.75% in 2026.) The 2026 salaries also incorporate a 3% Frontline Patrol Premium and a 3% Second-In-Command premium.

The benefit rates are estimated based on the most recent rates set by the Treasury Board Secretariat, (2025-26). Statutory Holiday Payouts, Shift Premiums, and Benefit costs are subject to reconciliation.

FTEs have been apportioned between Base Services and Calls for Service costs based on the current ratio, 51.9% Base Services : 48.1% Calls for Service.

- 2) Support Staff Costs and Other Direct Operating Expenses for uniform FTEs are calculated on a per FTE basis as per rates set in the 2025 Municipal Policing Cost-Recovery Formula.

# Town Of Tillsonburg 2026 Business Plan

Economic Development & Marketing

November 27, 2025



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Community Improvement Plan (Applications)	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction <b>Priority Project</b> – N/A	Development Commissioner	\$30,000	Ongoing
31 Earle St – Affordable/Attainable Housing	<b>Goal</b> – Lifestyle and Amenities <b>Strategic Direction</b> – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options <b>Priority Project</b> – Affordable housing collaboration with Oxford County	Attainable/Affordable Housing Committee EDM	Revenue Generation	Q4
Town Hall Project Support	<b>Goal</b> – Customer Service, Communication & Engagement <b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector <b>Priority Project</b> – Consolidated Town Hall initiative	Town Hall Steering Committee/ CAO	\$5.5 M (Revenue Generation)	Ongoing

# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Asset Management Work – 1) develop an inventory of all land parcels – 2) develop a plan for disposal of lands adjacent to roadways and those for development	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure</p> <p><b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure</p> <p><b>Priority Project</b> – <i>Short Term</i> - Asset Management Plan</p>	Development Commissioner	Staff time	Q2
Discover Tillsonburg (Additional Video Production)	<p><b>Goal</b> – Community Growth</p> <p><b>Strategic Direction</b> – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg</p> <p><b>Priority Project</b> – Not applicable</p>	Economic Development & Marketing	\$10 ,000	Q4
High Tech Manufacturing Action Plan	<p><b>Goal</b> – Business Attraction, Retention and Expansion</p> <p><b>Strategic Direction</b> – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers</p> <p><b>Priority Project</b> – Increase diversity in manufacturing and other key sectors</p>	Development Commissioner/ Industry/ Associations	Staff time	Ongoing



# 2026 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Airport Promotion	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg.</p> <p><b>Priority Project</b> – Immediate Term – Airport Master Plan and implementation</p>	Economic Development & Marketing/ Manager of Public Works	\$0	Q3
Airport Land Assets (Surplus)	<p><b>Goal</b> – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p><b>Strategic Direction</b> – N/A</p> <p><b>Priority Project</b> – N/A</p>	Economic Development & Marketing	TBD	Q1
Airport Land Assets (Woodlot)	<p><b>Goal</b> – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p><b>Strategic Direction</b> – N/A</p> <p><b>Priority Project</b> – N/A</p>	Economic Development & Marketing	TBD	Q3

# 2026 Business Objectives (Carry Forward)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Project Big Swing	<p><b>Goal</b> – Community Growth  <b>Strategic Direction</b> - Pursue the acquisition of additional municipal land to accommodate growth  <b>Priority Project</b> – Recreation Master Plan</p> <p><b>Goal</b> – Lifestyle and Amenities  <b>Strategic Direction</b> – Update municipal sports facilities consistent with modern standards  Target new programs, services, amenities and attractions that will be a magnet for young families  <b>Priority Project</b> – New playgrounds construction</p>	Development Commissioner/ Recreation, Culture & Parks	\$5,500,000	Ongoing
Project Big Swing – Concession Design/Approvals	<p><b>Goal</b> – Lifestyle and Amenities  <b>Strategic Direction</b> – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options.  <b>Priority Project</b> – New playgrounds construction, Affordable housing collaboration with Oxford County</p>	Development Commissioner/ Recreation, Culture & Parks	\$500,000	Ongoing
Film Policy Implementation	<p><b>Goal</b> – Business Attraction, Retention and Expansion  <b>Strategic Direction</b> – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction  <b>Priority Project</b> – N/A</p>	Economic Development & Marketing	\$0	Q2

## 2026 Business Objectives (Carry Forward/Prior CapEx)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Van Norman Innovation Park – Planning & Design	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Ensure adequate supply of “shovel ready” land for business attraction and expansion <b>Priority Project</b> – Marketing and build out of Van Norman Innovation Park	Development Commissioner	\$300,000	Q4
Van Norman Innovation Park – Construction	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Ensure adequate supply of “shovel ready” land for business attraction and expansion <b>Priority Project</b> – Marketing and build out of Van Norman Innovation Park	Development Commissioner	\$9,312,000 offset by \$8,096,000 in land sale and debt revenues	Q4
Progress Dr Extension	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction <b>Priority Project</b> – Increase diversity in manufacturing and other key sectors	Development Commissioner	\$600,000 with offsetting \$600,000 in land sale revenues	Q4
Rokeby Road Property - Construction	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction <b>Priority Project</b> – Increase diversity in manufacturing and other key sectors	Operations Department/ Development Commissioner/Consultant	\$400,000 with offsets	Q4

## 2026 Business Objectives (Carry Forward/Prior CapEx)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Project Polyiso Investment Support – Cost of Easement - enable municipal services across the 3 Rouse Street property	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction <b>Priority Project</b> – Increase diversity in manufacturing and other key sectors	Development Commissioner	\$75,000 – Easement (subject to land sales revenues)  \$200,000 – Environmental Assessment (Need approval and funding source)	Q4
Van Norman Innovation Industrial Park – Marketing	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Ensure adequate supply of “shovel ready” land for business attraction and expansion <b>Priority Project</b> – Marketing and build out of Van Norman Innovation Park	Development Commissioner	\$10,000	Q4

# 2026 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Discover Tillsonburg – Investigate Coop Marketing Campaign with Local Home Builders	<b>Goal</b> – Community Growth <b>Strategic Direction</b> – Work with Oxford County and the development community to proactively plan for a variety of housing options that are affordable and attainable for current and prospective residents. <b>Priority Project</b> – N/A	EDM/Home Builders	TBD – Staff time, Cooperative	Q4
SCOR Affiliate Membership	<b>Goal</b> – Business Attraction, Retention and Expansion <b>Strategic Direction</b> – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers <b>Priority Project</b> – Not applicable	EDM	\$5,000	Q4

# Risks

- Each of the business plan categories (CIP, Discover Tillsonburg, Van Norman Innovation Park expansion, sponsorship, infrastructure, developer support, etc) support the ongoing development of the town as a more complete community and not supporting these comprehensive actions will detract from the growth goals identified for the Town.
- With respect to land sales, there is a risk that any slowdown in the economy could affect timing and revenue forecasts

# Opportunities

- Continue to invest in the Van Norman Innovation Park, Recreation Facilities, and business to support the growth and diversification of the Town's economy
- Continue to enhance promotion through ongoing community video production, chamber awards and newsletters
- Use updated strategy and high-tech manufacturing action plan to build resilience into local economy
- Maintain partnerships to support visitors and chamber of commerce through key sponsorships
- Generate significant revenues towards capital projects

# Future Departmental Directions: 3 year outlook

- 2027
  - Van Norman Innovation Park Expansion (Ongoing Construction)
  - Completion of Economic Development Strategy
  - Expanded support for Airport Business Development
- 2028
  - Sale of Lands in Van Norman Innovation Park (Phase 2)
  - New Economic Development Strategy (or CSP Update?)
- 2029
  - Implementation of new Economic Development Strategy



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Economic Dev**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants	6,500		(6,500)	100.0%
User Charges	44,500	129,000	84,500	(189.9%)
Contribution from Reserves	67,935		(67,935)	100.0%
<b>Total Revenues</b>	<b>118,935</b>	<b>129,000</b>	<b>10,065</b>	<b>(8.5%)</b>
<b>Expenditures</b>				
Labour	265,500	270,000	4,500	1.7%
Purchases	103,041	81,050	(21,991)	(21.3%)
Contracted Services	55,000	120,000	65,000	118.2%
Interfunctional Adjustments	20,096	13,318	(6,778)	(33.7%)
Debt Principal & Interest	57,935	57,056	(879)	(1.5%)
<b>Total Expenditures</b>	<b>501,572</b>	<b>541,424</b>	<b>39,852</b>	<b>7.9%</b>
<b>Total Net Levy</b>	<b>(382,637)</b>	<b>(412,424)</b>	<b>(29,787)</b>	<b>(7.8%)</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Economic Dev**

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	6,500		(6,500)	100.00%						
User Charges	44,500	129,000	84,500	(189.89%)	54,000	58.14%	54,000		54,000	
Contribution from Reserves	67,935		(67,935)	100.00%	56,175		56,175		56,175	
<b>Total Revenues</b>	<b>118,935</b>	<b>129,000</b>	<b>10,065</b>	<b>(8.46%)</b>	<b>110,175</b>	<b>14.59%</b>	<b>110,175</b>		<b>110,175</b>	
<b>Expenditures</b>										
Labour	265,500	270,000	4,500	1.69%	278,166	3.02%	286,577	3.02%	295,240	3.02%
Purchases	103,041	81,050	(21,991)	(21.34%)	64,154	(20.85%)	64,255	0.16%	64,359	0.16%
Contracted Services	55,000	120,000	65,000	118.18%	45,000	(62.50%)	45,000		45,000	
Interfunctional Adjustments	20,096	13,318	(6,778)	(33.73%)	14,426	8.32%	14,426		14,426	
Debt Principal & Interest	57,935	57,056	(879)	(1.52%)	56,176	(1.54%)	56,176		56,176	
<b>Total Expenditures</b>	<b>501,572</b>	<b>541,424</b>	<b>39,852</b>	<b>7.95%</b>	<b>457,922</b>	<b>(15.42%)</b>	<b>466,434</b>	<b>1.86%</b>	<b>475,201</b>	<b>1.88%</b>
<b>Total Net Levy</b>	<b>(382,637)</b>	<b>(412,424)</b>	<b>(29,787)</b>	<b>(7.78%)</b>	<b>(347,747)</b>	<b>15.68%</b>	<b>(356,259)</b>	<b>(2.45%)</b>	<b>(365,026)</b>	<b>(2.46%)</b>

# Town Of Tillsonburg 2026 Business Plan

Recreation, Culture & Parks

November 27, 2025



# 2026 Business Objectives

## RCP Department

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Enhance Cultural Opportunities and Community Events (Family day, Turtlefest movie on Museum lawn, Bike rodeo, Canada Day fireworks, Anniversaries/grand openings)	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – Short Term - Create additional community events	RCP	\$32K	2026 Q1-Q4
Implement updated Special Events policy	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – N/A	RCP	N/A	2026 Q1

# 2025 Business Objectives

## Programs & Services Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Hall of Fame event	<p>Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles</p> <p>Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg</p> <p>Priority Project – N/A</p>	RCP	\$6K	2026 Q2
Complete a Community Recreation Survey to tailor recreation programs to community need	<p>Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles</p> <p>Strategic Direction – Maintain and enhance programs and facilities to support an active, engaged senior population; Maintain and enhance programs and facilities to support an active, engaged youth population; Target new programs, services, amenities and attractions that will be a magnet for young families</p> <p>Priority Project- N/A</p>	Recreation	N/A	2026 Q3
Review FARE program in consultation with the Parks and Recreation Advisory Committee	<p>Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles</p> <p>Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg</p> <p>Priority Project- N/A</p>	Recreation	TBD	2026 Q2

# 2025 Business Objectives

## Culture & Heritage Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Extension of operating hours during the summer to accommodate tourist season	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – Short Term –N/A	Museum	N/A	2026 Q4
Deassession of artifacts that don't serve the museum collection in consultation with Museum, Culture, Heritage and Special Awards Advisory Committee	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction N/A Priority Project- N/A	Museum	N/A	2026 Q1 – Q4
Cultural Master Plan	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – N/A	Museum	\$50K	2026 Q3

# 2025 Business Objectives

## Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Memorial program implementation (trees and benches)	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – N/A Priority Project – N/A	Parks	N/A	2026 Q2
Sam Lamb diamond accessible walkway and parking spaces	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Provide an expanded, accessible network of parks and trails Priority Project – N/A	Parks	\$23K (pending grant funding)	2026 Q2
Baseball Pavillion in partnership with baseball organizations	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Expand community partnerships in the delivery of programs and amenities. Priority Project – N/A	Parks	\$30K (User groups to share additional costs)	2026 Q4
Potters Gate park development	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Provide an expanded, accessible network of parks and trails Priority Project – N/A	Parks	\$200K	2026 Q2 – Q4

# 2025 Business Objectives

## Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Additional Dressing Rooms in arena	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal sports facilities consistent with modern standards Priority Project – N/A	Facilities	\$85K	2026 Q3
Clock Tower repairs	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – N/A Priority Project – N/A	Facilities	\$200K	2026 Q4
Pool Mechanical Room upgrades	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – N/A	Facilities	\$175K	2026 Q3



# Risks

- Employee retention and recruitment, high turnover in RCP due to nature of the work
- Infrastructure reaching end of life and aging facilities requiring substantial financial investment to meet Asset Management Plan recommendations
- Meeting and maintaining legislative, AODA and regulatory compliance in all areas of operations.
- Increase requests for access to amenities and facilities from user groups
- Shortage of ice time availability for user groups and shortage of appropriate dressing room space
- Shortage of space to increase program offerings – space is near capacity during prime program times
- Increased demand for outdoor court time
- Rising costs for staffing, utilities, and maintenance may outpace revenue growth and user fee recovery.
- Reliance on external funding/sponsorships – Grants, sponsorships, and donations may not be sustainable year to year.

# Opportunities

- Improve relationships with local community and user groups
- Recreation Master Plan provides road map for long term planning
- Facility upgrades through asset management programs to maximize life cycles of equipment and building envelopes
- Operational review of Annandale House to enhance attendance, grow programs/activities and increase revenues while honouring local heritage
- Explore training and educational opportunities for staff
- Implementation of Recreation, Culture & Parks Service Standards
- Aquatics wing updates streamlines customer service providing consistent service levels
- Asset management certification for relevant RCP staff

# Future Departmental Directions: 3 year outlook

2027	Recreation Master Plan action items New Columbarium Project Big Swing
2028	Museum slate roof repairs Dressing room flooring renovation
2029	New Columbarium Hardball 1 LED Lighting

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Cem**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	200,420	203,120	2,700	(1.3%)
Other Revenue	40,000	40,000		
<b>Total Revenues</b>	<b>240,420</b>	<b>243,120</b>	<b>2,700</b>	<b>(1.1%)</b>
<b>Expenditures</b>				
Labour	202,390	208,540	6,150	3.0%
Purchases	74,116	79,712	5,596	7.6%
Contracted Services	31,815	29,270	(2,545)	(8.0%)
Contribution to Reserves	31,200	32,460	1,260	4.0%
Interfunctional Adjustments	88,877	109,489	20,612	23.2%
Debt Principal & Interest	2,060	2,028	(32)	(1.6%)
<b>Total Expenditures</b>	<b>430,458</b>	<b>461,499</b>	<b>31,041</b>	<b>7.2%</b>
<b>Total Net Levy</b>	<b>(190,038)</b>	<b>(218,379)</b>	<b>(28,341)</b>	<b>(14.9%)</b>

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Parks**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	18,300	15,000	(3,300)	18.0%
<b>Total Revenues</b>	<b>18,300</b>	<b>15,000</b>	<b>(3,300)</b>	<b>18.0%</b>
<b>Expenditures</b>				
Labour	445,500	444,150	(1,350)	(0.3%)
Purchases	145,905	152,541	6,636	4.5%
Contracted Services	252,290	231,575	(20,715)	(8.2%)
Contribution to Reserves	18,300	15,000	(3,300)	(18.0%)
Interfunctional Adjustments	147,631	165,355	17,724	12.0%
Debt Principal & Interest	67,555	65,389	(2,166)	(3.2%)
<b>Total Expenditures</b>	<b>1,077,181</b>	<b>1,074,010</b>	<b>(3,171)</b>	<b>(0.3%)</b>
<b>Total Net Levy</b>	<b>(1,058,881)</b>	<b>(1,059,010)</b>	<b>(129)</b>	



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Community Events**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants				#DIV/0!
Contribution from Reserves	20,344		(20,344)	100.0%
<b>Total Revenues</b>	<b>20,344</b>		<b>(20,344)</b>	<b>100.0%</b>
<b>Expenditures</b>				
Purchases	141,195	83,123	(58,072)	(41.1%)
<b>Total Expenditures</b>	<b>141,195</b>	<b>83,123</b>	<b>(58,072)</b>	<b>(41.1%)</b>
<b>Total Net Levy</b>	<b>(120,851)</b>	<b>(83,123)</b>	<b>37,728</b>	<b>31.2%</b>

**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec - Programs**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants	55,700	50,000	(5,700)	10.2%
User Charges	1,534,240	1,664,150	129,910	(8.5%)
Other Revenue	28,000	28,160	160	(0.6%)
Contribution from Reserves	72,000	75,500	3,500	(4.9%)
<b>Total Revenues</b>	<b>1,689,940</b>	<b>1,817,810</b>	<b>127,870</b>	<b>(7.6%)</b>
<b>Expenditures</b>				
Labour	2,286,890	2,370,133	83,243	3.6%
Purchases	325,861	344,761	18,900	5.8%
Contracted Services	12,300	15,600	3,300	26.8%
Contribution to Reserves	20,000	20,000		
Interfunctional Adjustments	117,468	98,578	(18,890)	(16.1%)
<b>Total Expenditures</b>	<b>2,762,519</b>	<b>2,849,072</b>	<b>86,553</b>	<b>3.1%</b>
<b>Total Net Levy</b>	<b>(1,072,579)</b>	<b>(1,031,262)</b>	<b>41,317</b>	<b>3.9%</b>



**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec - Bldg Mtce**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	8,186	7,246	(940)	11.5%
<b>Total Revenues</b>	<b>8,186</b>	<b>7,246</b>	<b>(940)</b>	<b>11.5%</b>
<b>Expenditures</b>				
Labour	1,492,509	1,550,619	58,110	3.9%
Purchases	950,325	956,550	6,225	0.7%
Contracted Services	287,845	299,795	11,950	4.2%
Interfunctional Adjustments	122,640	160,773	38,133	31.1%
Debt Principal & Interest	354,623	329,280	(25,343)	(7.1%)
<b>Total Expenditures</b>	<b>3,207,942</b>	<b>3,297,017</b>	<b>89,075</b>	<b>2.8%</b>
<b>Total Net Levy</b>	<b>(3,199,756)</b>	<b>(3,289,771)</b>	<b>(90,015)</b>	<b>(2.8%)</b>





**2026 Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Elliott Fairbairn Centre**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
User Charges	118,700	124,098	5,398	(4.5%)
<b>Total Revenues</b>	<b>118,700</b>	<b>124,098</b>	<b>5,398</b>	<b>(4.5%)</b>
<b>Expenditures</b>				
Purchases	35,329	37,614	2,285	6.5%
Contracted Services	2,160	2,205	45	2.1%
Contribution to Reserves	12,500	12,500		
Debt Principal & Interest	40,680	33,524	(7,156)	(17.6%)
<b>Total Expenditures</b>	<b>90,669</b>	<b>85,843</b>	<b>(4,826)</b>	<b>(5.3%)</b>
<b>Total Net Levy</b>	<b>28,031</b>	<b>38,255</b>	<b>10,224</b>	<b>(36.5%)</b>


**2026 Financial Plan  
Operating Plan - Cost Code Summary  
Museum**

	2025	2026		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
<b>Revenues</b>				
Grants	19,700	19,700		
User Charges	23,747	24,200	453	(1.9%)
Other Revenue	10,489	11,139	650	(6.2%)
Contribution from Reserves	85,700	87,600	1,900	(2.2%)
<b>Total Revenues</b>	<b>139,636</b>	<b>142,639</b>	<b>3,003</b>	<b>(2.2%)</b>
<b>Expenditures</b>				
Labour	344,800	361,132	16,332	4.7%
Purchases	123,638	162,412	38,774	31.4%
Contracted Services	26,189	27,349	1,160	4.4%
Interfunctional Adjustments	25,612	45,878	20,266	79.1%
<b>Total Expenditures</b>	<b>520,239</b>	<b>596,771</b>	<b>76,532</b>	<b>14.7%</b>
<b>Total Net Levy</b>	<b>(380,603)</b>	<b>(454,132)</b>	<b>(73,529)</b>	<b>(19.3%)</b>



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Cem

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	200,420	203,120	2,700	(1.35%)	207,190	(2.00%)	211,275	(1.97%)	215,540	(2.02%)
Other Revenue	40,000	40,000			40,000		40,000		40,000	
Total Revenues	240,420	243,120	2,700	(1.12%)	247,190	(1.67%)	251,275	(1.65%)	255,540	(1.70%)
Expenditures										
Labour	202,390	208,540	6,150	3.04%	214,370	2.80%	220,390	2.81%	220,990	0.27%
Purchases	74,116	79,712	5,596	7.55%	71,012	(10.91%)	72,007	1.40%	73,007	1.39%
Contracted Services	31,815	29,270	(2,545)	(8.00%)	29,725	1.55%	30,185	1.55%	30,650	1.54%
Contribution to Reserves	31,200	32,460	1,260	4.04%	32,460		32,460		32,460	
Interfunctional Adjustments	88,877	109,489	20,612	23.19%	118,563	8.29%	127,423	7.47%	138,055	8.34%
Debt Principal & Interest	2,060	2,028	(32)	(1.55%)	1,993	(1.73%)	1,993		1,993	
Total Expenditures	430,458	461,499	31,041	7.21%	468,123	1.44%	484,458	3.49%	497,155	2.62%
Total Net Levy	(190,038)	(218,379)	(28,341)	(14.91%)	(220,933)	(1.17%)	(233,183)	(5.54%)	(241,615)	(3.62%)

 <div> 2026 Financial Plan  Operating Plan - Cost Code Summary  Parks </div>										
	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	18,300	15,000	(3,300)	18.03%	15,000		15,000		15,000	
Total Revenues	18,300	15,000	(3,300)	18.03%	15,000		15,000		15,000	
Expenditures										
Labour	445,500	444,150	(1,350)	(0.30%)	457,640	3.04%	471,531	3.04%	473,480	0.41%
Purchases	145,905	152,541	6,636	4.55%	147,608	(3.23%)	149,413	1.22%	151,233	1.22%
Contracted Services	252,290	231,575	(20,715)	(8.21%)	236,100	1.95%	240,670	1.94%	245,325	1.93%
Contribution to Reserves	18,300	15,000	(3,300)	(18.03%)	15,000		15,000		15,000	
Interfunctional Adjustments	147,631	165,355	17,724	12.01%	181,912	10.01%	200,294	10.10%	222,131	10.90%
Debt Principal & Interest	67,555	65,389	(2,166)	(3.21%)	61,568	(5.84%)	60,185	(2.25%)	58,572	(2.68%)
Total Expenditures	1,077,181	1,074,010	(3,171)	(0.29%)	1,099,828	2.40%	1,137,093	3.39%	1,165,741	2.52%
Total Net Levy	(1,058,881)	(1,059,010)	(129)	(0.01%)	(1,084,828)	(2.44%)	(1,122,093)	(3.44%)	(1,150,741)	(2.55%)



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Community Events

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants				#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Contribution from Reserves	20,344		(20,344)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Total Revenues	20,344		(20,344)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Expenditures										
Purchases	141,195	83,123	(58,072)	(41.13%)	84,794	2.01%	86,461	1.97%	86,632	0.20%
Total Expenditures	141,195	83,123	(58,072)	(41.13%)	84,794	2.01%	86,461	1.97%	86,632	0.20%
Total Net Levy	(120,851)	(83,123)	37,728	31.22%	(84,794)	(2.01%)	(86,461)	(1.97%)	(86,632)	(0.20%)



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Rec - Programs

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	55,700	50,000	(5,700)	10.23%	50,000		50,000		50,000	
User Charges	1,534,240	1,664,150	129,910	(8.47%)	1,695,805	(1.90%)	1,727,960	(1.90%)	1,760,720	(1.90%)
Other Revenue	28,000	28,160	160	(0.57%)	28,320	(0.57%)	28,490	(0.60%)	28,670	(0.63%)
Contribution from Reserves	72,000	75,500	3,500	(4.86%)		100.00%		#DIV/0!		#DIV/0!
Total Revenues	1,689,940	1,817,810	127,870	(7.57%)	1,774,125	2.40%	1,806,450	(1.82%)	1,839,390	(1.82%)
Expenditures										
Labour	2,286,890	2,370,133	83,243	3.64%	2,430,162	2.53%	2,491,940	2.54%	2,529,539	1.51%
Purchases	325,861	344,761	18,900	5.80%	348,585	1.11%	357,305	2.50%	358,590	0.36%
Contracted Services	12,300	15,600	3,300	26.83%	15,910	1.99%	16,230	2.01%	16,560	2.03%
Contribution to Reserves	20,000	20,000			20,000		20,000		20,000	
Interfunctional Adjustments	117,468	98,578	(18,890)	(16.08%)	101,994	3.47%	101,994		101,994	
Total Expenditures	2,762,519	2,849,072	86,553	3.13%	2,916,651	2.37%	2,987,469	2.43%	3,026,683	1.31%
Total Net Levy	(1,072,579)	(1,031,262)	41,317	3.85%	(1,142,526)	(10.79%)	(1,181,019)	(3.37%)	(1,187,293)	(0.53%)



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Rec - Bldg Mtce

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	8,186	7,246	(940)	11.48%	7,246		7,246		7,246	
Total Revenues	8,186	7,246	(940)	11.48%	7,246		7,246		7,246	
Expenditures										
Labour	1,492,509	1,550,619	58,110	3.89%	1,591,779	2.65%	1,630,610	2.44%	1,634,590	0.24%
Purchases	950,325	956,550	6,225	0.66%	947,284	(0.97%)	952,889	0.59%	958,601	0.60%
Contracted Services	287,845	299,795	11,950	4.15%	301,785	0.66%	303,845	0.68%	306,000	0.71%
Interfunctional Adjustments	122,640	160,773	38,133	31.09%	170,194	5.86%	177,537	4.31%	185,685	4.59%
Debt Principal & Interest	354,623	329,280	(25,343)	(7.15%)	340,419	3.38%	338,681	(0.51%)	337,239	(0.43%)
Total Expenditures	3,207,942	3,297,017	89,075	2.78%	3,351,461	1.65%	3,403,562	1.55%	3,422,115	0.55%
Total Net Levy	(3,199,756)	(3,289,771)	(90,015)	(2.81%)	(3,344,215)	(1.65%)	(3,396,316)	(1.56%)	(3,414,869)	(0.55%)



2026 Financial Plan  
Operating Plan - Cost Code Summary  
Elliott Fairbairn Centre

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	118,700	124,098	5,398	(4.55%)	126,847	(2.22%)	129,721	(2.27%)	129,721	
Total Revenues	118,700	124,098	5,398	(4.55%)	126,847	(2.22%)	129,721	(2.27%)	129,721	
Expenditures										
Purchases	35,329	37,614	2,285	6.47%	37,960	0.92%	38,202	0.64%	38,448	0.64%
Contracted Services	2,160	2,205	45	2.08%	2,250	2.04%	2,300	2.22%	2,350	2.17%
Contribution to Reserves	12,500	12,500			12,500		12,500		12,500	
Debt Principal & Interest	40,680	33,524	(7,156)	(17.59%)	32,390	(3.38%)	32,390		32,390	
Total Expenditures	90,669	85,843	(4,826)	(5.32%)	85,100	(0.87%)	85,392	0.34%	85,688	0.35%
Total Net Levy	28,031	38,255	10,224	(36.47%)	41,747	(9.13%)	44,329	(6.18%)	44,033	0.67%





2026 Financial Plan  
Operating Plan - Cost Code Summary  
Museum

	2025	2026			2027		2028		2029	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	19,700	19,700			19,700		19,700		19,700	
User Charges	23,747	24,200	453	(1.91%)	24,685	(2.00%)	25,170	(1.96%)	25,655	(1.93%)
Other Revenue	10,489	11,139	650	(6.20%)	11,289	(1.35%)	11,439	(1.33%)	11,589	(1.31%)
Contribution from Reserves	85,700	87,600	1,900	(2.22%)		100.00%		#DIV/0!		#DIV/0!
Total Revenues	139,636	142,639	3,003	(2.15%)	55,674	60.97%	56,309	(1.14%)	56,944	(1.13%)
Expenditures										
Labour	344,800	361,132	16,332	4.74%	371,618	2.90%	382,423	2.91%	393,532	2.90%
Purchases	123,638	162,412	38,774	31.36%	103,366	(36.36%)	105,338	1.91%	107,312	1.87%
Contracted Services	26,189	27,349	1,160	4.43%	27,824	1.74%	28,299	1.71%	28,774	1.68%
Interfunctional Adjustments	25,612	45,878	20,266	79.13%	47,279	3.05%	47,279		47,279	
Total Expenditures	520,239	596,771	76,532	14.71%	550,087	(7.82%)	563,339	2.41%	576,897	2.41%
Total Net Levy	(380,603)	(454,132)	(73,529)	(19.32%)	(494,413)	(8.87%)	(507,030)	(2.55%)	(519,953)	(2.55%)

FACILITIES Capital (3)

Facilities Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
RESERVES											
Opening Balance:		262,907	438,836	1,076,613	(1,452,081)	(2,092,904)	(5,784,744)	(4,507,934)	(10,807,019)	(8,608,891)	(21,999,586)
TRANSFERS IN:											
Contributions from Capital Levy	\$ 1,297,851	\$ 1,539,079	\$ 1,622,705	\$ 1,709,676	\$ 1,800,125	\$ 4,038,229	\$ 4,246,794	\$ 4,455,358	\$ 4,674,165	\$ 4,903,718	
Contribution from Town Hall Reserve	\$ 2,550,000										
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Debenture Funding	\$ 3,450,000	\$ 1,431,264			\$ 11,480,524						
Contribution from Development Charges Reserve		\$ 1,568,736			\$ 2,519,476		\$ 5,428,043		\$ 18,313,271		
Transfer from Operating Budget - 90 Concession St.	\$ 181,382	\$ 187,076	\$ 193,598	\$ 200,718	\$ 208,142	\$ 217,142	\$ 223,656	\$ 230,366	\$ 237,277	\$ 244,395	
Total Funding Available for Projects		7,742,140	5,164,991	2,892,916	458,312	13,915,363	(1,529,373)	5,390,559	(6,121,295)	14,615,822	(16,851,473)
CAPITAL PROJECT COMMITMENTS:											
Airport Building	\$ -	\$ -	\$ 44,049	\$ 14,510	\$ 29,020	\$ 258,415	\$ 54,170	\$ 6,910	\$ -	\$ 28,191	
Museum	\$ 282,569	\$ 236,080	\$ 662,205	\$ 252,566	\$ 121,615	\$ 388,279	\$ 1,286,899	\$ 124,968	\$ 272,568	\$ 108,204	
Cemetery - Office	\$ -	\$ -	\$ -	\$ 24,582	\$ 32,554	\$ 4,252	\$ 11,480	\$ 12,756	\$ 31,359	\$ 12,756	
Cemetery - Old Building	\$ -	\$ 4,560	\$ 14,703	\$ 41,457	\$ 7,186	\$ -	\$ -	\$ 24,143	\$ -	\$ -	
Clock Tower	\$ 200,000	\$ 19,485	\$ 2,626	\$ 4,464	\$ -	\$ 33,062	\$ -	\$ -	\$ 23,147	\$ 24,874	
Customer Service Centre - Town Hall	\$ -	\$ -	\$ 98,451	\$ 271,272	\$ 124,709	\$ 135,697	\$ 44,196	\$ 275,477	\$ 59,437	\$ 12,000	
Fire Hall	\$ 54,146	\$ 51,821	\$ -	\$ 175,432	\$ 222,486	\$ 266,672	\$ 298,905	\$ 209,220	\$ 210,843	\$ 243,905	
Gibson House - Storage Bldg	\$ 7,255	\$ 5,286	\$ 56,582	\$ 6,840	\$ 29,020	\$ 43,513	\$ 43,060	\$ 16,583	\$ 10,917	\$ -	
Library Lane - Covered Walkway	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Lisgar Water Park	\$ 68,750	\$ 150,005	\$ 106,445	\$ 42,424	\$ 283,290	\$ 27,638	\$ 15,201	\$ -	\$ -	\$ 49,113	
OPP Station Bldg	\$ 80,729	\$ 134,673	\$ 73,969	\$ 343,578	\$ 365,584	\$ 113,661	\$ 92,035	\$ 70,850	\$ 144,403	\$ 158,642	
Public Works Yard - 20 Spruce St.	\$ 34,351	\$ 111,424	\$ 530,862	\$ 140,316	\$ 114,847	\$ 108,139	\$ 104,195	\$ 111,615	\$ 101,744	\$ 183,612	
Station Arts Bldg	\$ -	\$ -	\$ 42,722	\$ 141,481	\$ 876,885	\$ 130,935	\$ 179,592	\$ 157,924	\$ 141,023	\$ 74,277	
Tillsonburg Community Centre	\$ 339,865	\$ 304,107	\$ 2,543,027	\$ 927,114	\$ 1,988,341	\$ 1,139,400	\$ 4,717,728	\$ 1,065,871	\$ 1,466,548	\$ 1,367,412	
Kinsmen Canteen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NEW PROJECTS - FROM GROWTH											
Facilities - Gymnasium & Multi Use Space							\$ 7,529,730				
Facilities - Fire Station Reno & Expansion		\$ 3,000,000									
Facilities - New Third Ice Pad									\$ 28,939,127		
Facilities - New Public Works Yard					\$ 14,000,000						
Facilities - Renovation for CSC-Town Hall	\$ 6,000,000										
Inflation Adjustment		-	80,349	167,026	143,162	1,455,643	264,966	1,725,263	290,684	5,024,178	407,338
Total Committments To Capital Projects		7,307,663	4,097,790	4,342,665	2,529,198	19,651,178	2,914,631	16,102,455	2,367,000	36,425,294	2,670,324
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		7,307,663	4,097,790	4,342,665	2,529,198	19,651,178	2,914,631	16,102,455	2,367,000	36,425,294	2,670,324
Closing Balance Before Interest		434,477	1,067,201	(1,449,749)	(2,070,886)	(5,735,815)	(4,444,004)	(10,711,895)	(8,488,295)	(21,809,471)	(19,521,797)
Interest Income	4,359	9,413	(2,332)	(22,019)	(48,929)	(63,930)	(95,124)	(120,596)	(190,115)	(259,509)	
Closing Reserve Balance		438,836	1,076,613	(1,452,081)	(2,092,904)	(5,784,744)	(4,507,934)	(10,807,019)	(8,608,891)	(21,999,586)	(19,781,305)

PARKS Capital

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
INDEX											
RESERVES											
Opening Balance:		183,406	82,030	-459,644	-171,241	-510,571	-739,873	-992,841	-723,205	1,600,219	1,969,261
TRANSFERS IN:											
Contributions from Capital Levy		241,725	286,654	302,229	318,427	335,274	352,794	371,015	389,236	408,351	428,406
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Contribution from Development Charges Reserve		223,250	198,778	489,812	367,058	45,831			2,095,161		
Contribution from Parkland Trust											
Contribution from Cash-in-Lieu/Parkland Trust		200,000									
Transfers from Other Reserves - Cemetery Reserve			85,000		85,000		65,000		65,000		
Total Available Funds		848,381	652,461	332,397	599,244	(129,466)	(322,079)	(621,826)	1,826,192	2,008,570	2,397,667
CAPITAL PROJECT COMMITMENTS:											
A. Structures		\$ 80,000		\$ 130,000		\$ -		\$ -		\$ -	\$ -
B. Sports Fields		\$ 25,000	\$ 55,000	\$ 47,500	\$ 525,000	\$ 70,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 100,000
C. Site Ammenities		\$ 5,000	\$ 310,000	\$ 15,000	\$ 215,000	\$ 50,000	\$ 115,000	\$ -	\$ -	\$ -	\$ -
D. Parking Lots, Trails & Pathways		\$ 20,000	\$ 440,000	\$ 10,000	\$ 145,000	\$ 190,000	\$ 107,000	\$ 10,000	\$ -	\$ -	\$ -
E. Pavilions, Gazebos and Gathering Spaces		\$ -	\$ -	\$ 115,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
F: Studies, Plans and Landscape Designs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G: General Landscaping		\$ 203,000	\$ 158,000	\$ 133,000	\$ 63,000	\$ 148,000	\$ 163,000	\$ 71,000	\$ 53,000	\$ 53,000	\$ 53,000
H: Cemetery		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 65,000	\$ -	\$ 85,000	\$ -	\$ 100,000
I: Trails		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
J: Equipment		\$ -	\$ 40,000	\$ 25,000	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
New Projects - From Growth											
Sportsfields	Pickleball Courts	\$ 220,000									
Parks	Potters Gate Park Development	\$ 200,000									
Cemetery	Columbariums		\$ 85,000		\$ 85,000		\$ 65,000		\$ 65,000		
Trails	New Trail Head Signage Improvements	\$ 15,000									
Inflation Adjustment		-	21,760	19,220	62,580	44,640	60,000	9,720	28,420	8,480	45,540
TOTAL		768,000	1,109,760	499,720	1,105,580	602,640	660,000	90,720	231,420	61,480	298,540
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		768,000	1,109,760	499,720	1,105,580	602,640	660,000	90,720	231,420	61,480	298,540
Closing Balance Before Interest		80,381	(457,299)	(167,323)	(506,336)	(732,106)	(982,079)	(712,546)	1,594,772	1,947,090	2,099,127
Interest Income		1,649	(2,345)	(3,919)	(4,235)	(7,767)	(10,762)	(10,659)	5,447	22,171	25,427
Closing Reserve Balance		82,030	(459,644)	(171,241)	(510,571)	(739,873)	(992,841)	(723,205)	1,600,219	1,969,261	2,124,554



2026 Capital Project Listing - New Requests  
Recreation, Culture & Parks

Project Listing	Expenditures	Contribution	Grants	Tax Supported	Reserves	DC	Donation	Miscellaneous	User Pay	Taxation	Comments
		to Reserves									
450 Parks											
X57 Parks - A: Structures Projects	80,000				(80,000)						
X56 Parks - B: Sports Fields Projects	25,000				(25,000)						
X55 Parks - C: Site Amenities Projects	5,000				(5,000)						
X54 Parks - D: Parking Lots, Pathways Projects	20,000				(20,000)						
X53 Parks - G: General Landscaping Projects	203,000				(203,000)						
X52 New - Additional Pickleball Courts	220,000				(11,000)	(209,000)					
X51 New - Potters Gate Park	200,000				(200,000)						
X50 New - TCT Trailhead Signage Improvements	15,000				(750)	(14,250)					
Total 450 Parks	768,000				(544,750)	(223,250)					
465 Rec - Bldg Mtce											
X67 Town Hall - CSC Renovation	6,000,000			(3,450,000)	(2,550,000)						
X66 Facilities - ANHS - Annandale House Projects	282,569				(282,569)						
X65 Facilities - Clock Tower Project	200,000				(200,000)						
X64 Facilities - Fire Hall Projects	54,146				(54,146)						
X63 Facilities - Gibson House Projects	7,255				(7,255)						
X62 Facilities - LLWP - Lake Lisgar Waterpark Projects	68,750				(68,750)						
X61 Facilities - Library Lane Projects	125,000				(125,000)						
X60 Facilities - OPP Projects	80,729				(80,729)						
X59 Facilities - Public Works Projects	34,351				(34,351)						
X58 Facilities - TCC - Community Centre Projects	339,865				(339,865)						
Total 465 Rec - Bldg Mtce	7,192,665			(3,450,000)	(3,742,665)						
Total Project Listing	\$7,960,665			(\$3,450,000)	(\$4,287,415)	(\$223,250)					

## Town of Tillsonburg

### Capital Projects

Project	X50 New - TCT Trailhead Signage Improvements		
Department	Parks		
Version	3.1 - Council Review	Year	2026

#### Description

Installation of trail signage throughout Tillsonburg's trail systems.

#### Justification

New and improved directional and interpretive signage throughout Tillsonburg's portion of the Trans Canada Trail and other linked trail systems. This promotes healthy lifestyles for residents and attracts new trail users to the area. Grant funding is annually available through The Trans Canada Trail to assist with general upkeep and maintenance.

#### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	15,000	15,000					
<b>Expenditures Total</b>	<b>15,000</b>	<b>15,000</b>					
<b>Funding</b>							
Cont.from Reserves	750	750					
Cont from DC Reserves	14,250	14,250					
<b>Funding Total</b>	<b>15,000</b>	<b>15,000</b>					

# Town of Tillsonburg

## Capital Projects

Project	X51 New - Potters Gate Park		
Department	Parks		
Version	3.1 - Council Review	Year	2026

### Description

Development of Potters Gate Park

### Justification

Developing this area as greenspace parkland would align with the Parks and Recreation Master Plan as well as with the preferred use for Oxnard Developments who provided the land to the Town.

The Parks and Recreation Master Plan notes the following:

*Many municipalities will be challenged in the future to provide sufficient parkland to maintain current provision levels due to reductions in parkland dedication from Bill 23. In this case, the Town should focus on providing access to parkland for all residents within reasonable walking distance (typically defined as 400 - 800m).*

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	200,000	200,000					
<b>Expenditures Total</b>	<b>200,000</b>	<b>200,000</b>					
<b>Funding</b>							
Cont.from Reserves	200,000	200,000					
<b>Funding Total</b>	<b>200,000</b>	<b>200,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X52 New - Additional Pickleball Courts		
<b>Department</b>	Parks		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Pickleball Court Installation at Rotary Park.

### Justification

Installation of an additional 3 new pickleball courts. Brought forward from 2027 as per Mayor Gilvesy's request. Supports the high demand at peak-use hours. Requested by the Tillsonburg Pickleball Club.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	220,000	220,000					
<b>Expenditures Total</b>	<b>220,000</b>	<b>220,000</b>					
<b>Funding</b>							
Cont.from Reserves	11,000	11,000					
Cont from DC Reserves	209,000	209,000					
<b>Funding Total</b>	<b>220,000</b>	<b>220,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X53 Parks - G: General Landscaping Projects		
<b>Department</b>	Parks		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Item	Location	Description	2026
1	BurtNewmanPark	Replace Existing Retaining Wall	\$10,000
2	Cemetery	Upgrades to Yard	\$25,000
3	All Parks	InvasiveSpeciesControl	\$10,000
4	All Parks	Tree Planting	\$8,000
5	LakeLisgar	Install Silt Trap & Dredging of Lake	\$150,000
<b>Total</b>			<b>\$203,000</b>

### Justification

1. Garden retaining walls are approaching end of useful life, evident due to increased repair requirements. Project coincides with 2025 Capital – Burt Newman Fence Replacement and is supported by the Horticultural Society. Existing walls are slip/trip/fall hazards.
2. Installation of recycled asphalt or like within the Cemetery/Parks works yard making the space more useful while better protecting vehicle and equipment assets. Improved worker health and safety by eliminating muddy conditions replacing with secure and even footing.
3. Annual budget to continue to eradicate invasive species throughout our parks and trails.
4. Annual budget to promote and rejuvenate Tillsonburg's urban canopy. Good for health, fights global warming, keeps the town attractive and inviting, allows for better usage of parks and trails.
5. The lake is experiencing progressive silt infiltration, which is causing sediment accumulation and reducing water depth. This leads to:
  1. **Reduced Water Storage Capacity** : Accumulated silt decreases the lake's effective volume, impacting its ability to manage stormwater and maintain ecological balance.
  2. **Water Quality Degradation**: Excess silt increases turbidity, reducing sunlight penetration and harming aquatic plants and fish habitats.
  3. **Risk of Blockage and Flooding**: Continued silt deposition can obstruct inflow/outflow channels, increasing the risk of localized flooding during heavy rainfall.
  4. **Preventative Maintenance vs. Costly Restoration**: Installing a silt trap now is a proactive measure that prevents expensive dredging or full-scale lake rehabilitation later.
  5. **Environmental Compliance**: Managing sediment aligns with best practices for stormwater management and helps meet environmental regulations for water bodies.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	868,000	203,000	158,000	133,000	63,000	148,000	163,000
<b>Expenditures Total</b>	<b>868,000</b>	<b>203,000</b>	<b>158,000</b>	<b>133,000</b>	<b>63,000</b>	<b>148,000</b>	<b>163,000</b>
<b>Funding</b>							
Cont. from Reserves	203,000	203,000					
<b>Funding Total</b>	<b>203,000</b>	<b>203,000</b>					



## Town of Tillsonburg

### Capital Projects

Project	X53 Parks - G: General Landscaping Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

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Department	Parks		
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## Town of Tillsonburg

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Department	Parks		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X54 Parks - D: Parking Lots, Pathways Projects		
<b>Department</b>	Parks		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Item	Location	Description	2026
1	Carroll Trail	Signage – Informational Signage	\$10,000
2	TCT - Broadway	Signage – Design & Install of Trailhead Signage	\$10,000

### Justification

1. New and improved directional signage to highlight and link our trail systems. This promotes healthy lifestyles for residents through trail usage.
2. New and improved directional signage for the named Trans Canada Trail (County trail just south of North St). This promotes healthy lifestyles for residents through trail usage. Grant funding is annually available through The Trans Canada Trail to assist with general upkeep and maintenance.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	912,000	20,000	440,000	10,000	145,000	190,000	107,000
<b>Expenditures Total</b>	<b>912,000</b>	<b>20,000</b>	<b>440,000</b>	<b>10,000</b>	<b>145,000</b>	<b>190,000</b>	<b>107,000</b>
<b>Funding</b>							
Cont.from Reserves	20,000	20,000					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X55 Parks - C: Site Amenities Projects		
<b>Department</b>	Parks		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item	Location	Description	2026
1	Various Parks	Picnic Table Board Replacement	\$5,000
		<b>Total</b>	<b>\$5,000</b>

Justification
<p>Picnic tables are weathered, broken or vandalized. Replacement of wood bench tops and seats, reusing bench frames.</p> <p>Parks that will be included:</p> <ul style="list-style-type: none"> <li>• Cranberry Park</li> <li>• Glendale Park</li> <li>• Participark</li> <li>• Coronation Park</li> <li>• Lake Lisgar Water Park</li> <li>• Memorial Park</li> </ul>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	710,000	5,000	310,000	15,000	215,000	50,000	115,000
<b>Expenditures Total</b>	<b>710,000</b>	<b>5,000</b>	<b>310,000</b>	<b>15,000</b>	<b>215,000</b>	<b>50,000</b>	<b>115,000</b>
<b>Funding</b>							
Cont.from Reserves	5,000	5,000					
<b>Funding Total</b>	<b>5,000</b>	<b>5,000</b>					



## Town of Tillsonburg

### Capital Projects

Project	X55 Parks - C: Site Amenities Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X56 Parks - B: Sports Fields Projects		
<b>Department</b>	Parks		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description				
Item	Location	Description	2026	
1	Hardball 1	Installation of Foul Poles – Hardball 1	\$10,000	
2	Skate Park / Pump Track	Signage – Replace, Redesign Rules Signage	\$10,000	
3	Skate Park / Pump Track	Skate Park & Pump Track Repairs	\$5,000	
		<b>Total</b>	<b>\$25,000</b>	

Justification	
<p>1. HB1 currently has makeshift foul poles only. Proper foul poles are needed to increase the classification of this diamond. This project coincides with 2025 Capital – Resurfacing Hardball 1 Outfield.</p> <p>2. Identified for replacement by Intact Public Entities. Recommended to reduce liabilities relating to these extreme sports facilities.</p> <p>3. Identified by Intact Public Entities. Recommended minimum repairs to bridge gap until proper repair/replacement can take place.</p>	

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	802,500	25,000	55,000	47,500	525,000	70,000	80,000
<b>Expenditures Total</b>	<b>802,500</b>	<b>25,000</b>	<b>55,000</b>	<b>47,500</b>	<b>525,000</b>	<b>70,000</b>	<b>80,000</b>
<b>Funding</b>							
Cont.from Reserves	25,000	25,000					
<b>Funding Total</b>	<b>25,000</b>	<b>25,000</b>					

# Town of Tillsonburg

## Capital Projects

Project	X56 Parks - B: Sports Fields Projects		
Department	Parks		
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## Town of Tillsonburg

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Department	Parks		
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## Capital Projects

## X57 Parks - A: Structures Projects

Parks

### 3.1 - Council Review

2026

Justification
Reconstruction of the existing wood dock with low maintenance, weather-resistant alternatives to alleviate rising maintenance costs and liability concerns.

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## Town of Tillsonburg

### Capital Projects

Project	X57 Parks - A: Structures Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

#### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X57 Parks - A: Structures Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X57 Parks - A: Structures Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X57 Parks - A: Structures Projects		
Department	Parks		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X58 Facilities - TCC - Community Centre Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Item #	Unifomat	Asset Description	2026
1	C. Interiors	Retractable Partitions - Security Grille	\$25,000
2	C. Interiors	Carpet Floor – Seniors Centre	\$54,865
3	C. Interiors	Renovation for Additional Dressing Rooms	\$85,000
4	F. Special Construction & Demo	Pool Mechanical Room - Phase 2 of 2	\$175,000
<b>Total</b>			<b>\$339,865</b>

### Justification

1. Recommendation from the OPP Safeguard Risk Assessment. Security grille to provide access control and the ability to section off closed areas of the TCC. This will reduce vandalism, liability and safety concerns while increasing building security and staff efficiency.
2. Carpet installed in 2004, beginning to show its age. Pulling loose creating trip hazards, increasing risk for seniors with mobility issues. This project has been requested by the Seniors' Centre Board of Directors.
3. To address dressing room shortages due to expanding program needs. To support EDI initiatives for minor sports users. With the completion of the renovation, including new staff room, we now have the capability to renovate the current staff room in the arena hallway.
4. A portion of Phase 1's budget is being carried forward and combined with Phase 2 to complete under one contract. Originally included in the TCC aquatic renovation, removed for budget reason and resubmitted to the capital plan. Project to replace critical mechanical and electrical equipment in the pool's operating system including sanitary lift pump, sump pump, pool heater, circulating pumps and piping, controls and electrical system. Some equipment is nearing critical failure. Work will be completed during scheduled summer shutdown.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	7,241,854	339,865	304,107	2,543,027	927,114	1,988,341	1,139,400
<b>Expenditures Total</b>	<b>7,241,854</b>	<b>339,865</b>	<b>304,107</b>	<b>2,543,027</b>	<b>927,114</b>	<b>1,988,341</b>	<b>1,139,400</b>
<b>Funding</b>							
Cont.from Reserves	339,865	339,865					
<b>Funding Total</b>	<b>339,865</b>	<b>339,865</b>					

## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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Project	X58 Facilities - TCC - Community Centre Projects		
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### Capital Projects

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Department	Rec - Bldg Mtce		
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### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
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## Town of Tillsonburg

### Capital Projects

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Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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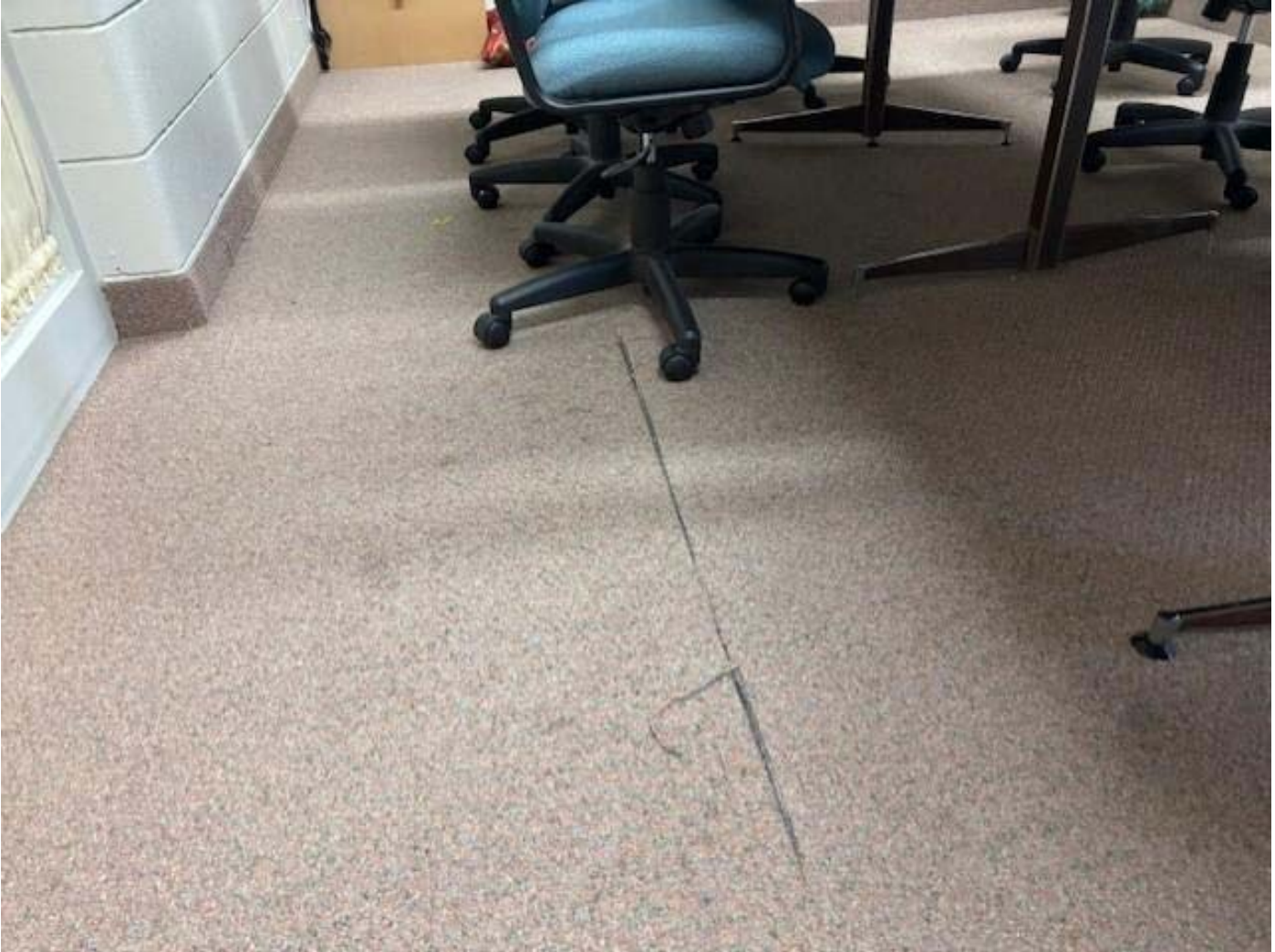
## Town of Tillsonburg

### Capital Projects

Project	X58 Facilities - TCC - Community Centre Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X59 Facilities - Public Works Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	Asset Description	2026
1	B. Shell	Roof Replacement - East Salt Dome	\$20,000
2	D. Services	Electric Domestic Water Heaters	\$14,351
		<b>Total</b>	<b>\$34,351</b>

Justification
<p>1. The salt domes were not included in the Building Condition Assessments. However, a visual inspection reveals extensive deterioration of the existing asphalt shingle roofing system. This deterioration has compromised the building envelope, resulting in water intrusion into the bay below. The water intrusion not only wastes salt supplies but also creates brine, which is known to damage concrete foundations and slabs. Installing a metal roofing system will better protect the assets and extend the timeframe before future capital replacement is required.</p> <p>2. Building Condition Assessments indicated that the water heater is at end of its useful life. Replacement was recommended in 2024.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	1,039,939	34,351	111,424	530,862	140,316	114,847	108,139
<b>Expenditures Total</b>	<b>1,039,939</b>	<b>34,351</b>	<b>111,424</b>	<b>530,862</b>	<b>140,316</b>	<b>114,847</b>	<b>108,139</b>
<b>Funding</b>							
Cont.from Reserves	34,351	34,351					
<b>Funding Total</b>	<b>34,351</b>	<b>34,351</b>					

## Town of Tillsonburg

### Capital Projects

Project	X59 Facilities - Public Works Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X59 Facilities - Public Works Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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### Capital Projects

Project	X59 Facilities - Public Works Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X60 Facilities - OPP Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Item #	Unifomat	Asset Description	2026
1	B. Shell	Solid Doors – North Staff Entrance	\$4,146
2	D. Services	Unit Heaters - Hydronic Unit Heaters	\$16,583
3	D. Services	Access Control Systems	\$60,000
<b>Total</b>			<b>\$80,729</b>

### Justification

1. This is the main entry door for officers on duty. Building Condition Assessments indicate this door is near end of life and recommends replacement in 2028, however this door has worn faster than anticipated due to its high usage, resulting in increased maintenance and repair costs. Being the main source of access, the OPP have indicated this door needs to function properly for both building security and staff safety. This project coincides with 2026 Capital Project – Access Control System.
2. Building Condition Assessment recommended replacement of the hydronic unit heaters in 2025 due to corrosion.
3. Continuous issues with access control system. Access control is pivotal in building security of an OPP facility. System is obsolete, scanners and access cards are difficult to source. Requested replacement by OPP.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	1,112,194	80,729	134,673	73,969	343,578	365,584	113,661
<b>Expenditures Total</b>	<b>1,112,194</b>	<b>80,729</b>	<b>134,673</b>	<b>73,969</b>	<b>343,578</b>	<b>365,584</b>	<b>113,661</b>
<b>Funding</b>							
Cont.from Reserves	80,729	80,729					
<b>Funding Total</b>	<b>80,729</b>	<b>80,729</b>					

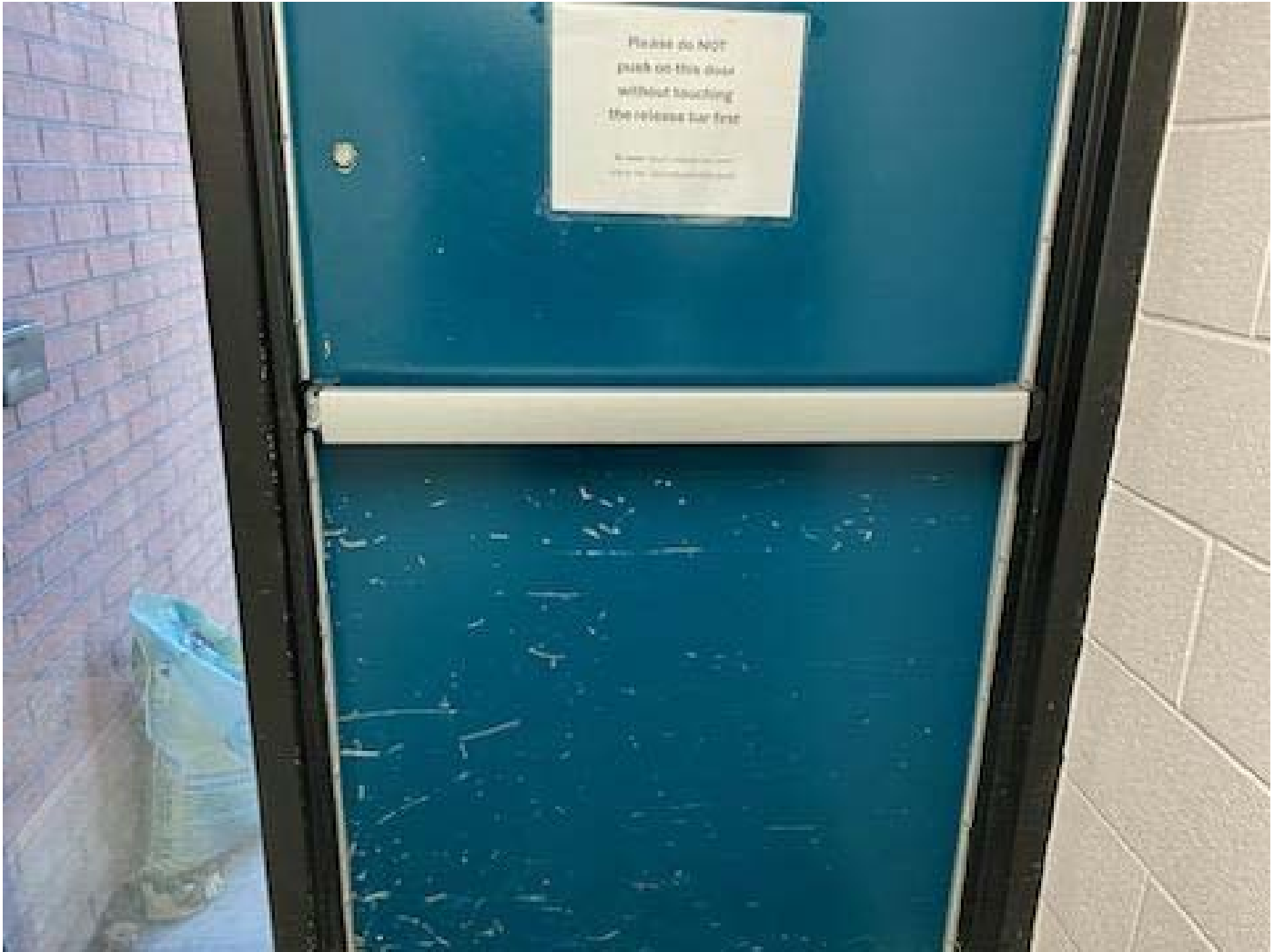
## Town of Tillsonburg

### Capital Projects

Project	X60 Facilities - OPP Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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Project	X60 Facilities - OPP Projects		
Department	Rec - Bldg Mtce		
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## Town of Tillsonburg

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Project	X60 Facilities - OPP Projects		
Department	Rec - Bldg Mtce		
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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X61 Facilities - Library Lane Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	Asset Description	2026
1	B. Shell	Structure	\$125,000
		<b>Total</b>	<b>\$125,000</b>

Justification
<p>The Building Condition Assessments recommend \$367,000 worth of repairs in the next 7-10 years. Considering the condition of this asset and its extremely limited use, demolition is recommended. Demolition requires redesigning the walkway below, more specifically the drainage, to ensure stormwater is diverted from the foundations of the neighboring buildings. Redesign will allow for revitalization of this highly visible area of the downtown core while alleviating significant burden on the future capital plan.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	479,802	125,000	21,668	45,257	54,170	157,868	75,839
<b>Expenditures Total</b>	<b>479,802</b>	<b>125,000</b>	<b>21,668</b>	<b>45,257</b>	<b>54,170</b>	<b>157,868</b>	<b>75,839</b>
<b>Funding</b>							
Cont.from Reserves	125,000	125,000					
<b>Funding Total</b>	<b>125,000</b>	<b>125,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X61 Facilities - Library Lane Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	Asset Description	2026
1	F. Special Construction & Demo	Pool Return Water Strainers	\$13,819
2	G. Building Sitework	Fences and Gates	\$54,931
		<b>Total</b>	<b>\$68,750</b>

Justification
<p>1. Replacement of the return water strainers to protect the main pool pumps. Strainers protect the pump from debris entering and damaging the pump. Installation 1995, BCA rated as "poor condition" and recommended replacement in 2024.</p> <p>2. The chain-link perimeter fence of the Lake Lisgar Water Park is in a state of disrepair. Patching and repair work is continuous and starting to become costly. Perimeter fencing is required around commercial pools to provide safety and avoid liabilities. This fence is immediately off the edge of the pool deck, and the deterioration is causing health and safety concerns for pool users, such as rust, protrusions, sharp edges, and the lack of site security.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	678,552	68,750	150,005	106,445	42,424	283,290	27,638
<b>Expenditures Total</b>	<b>678,552</b>	<b>68,750</b>	<b>150,005</b>	<b>106,445</b>	<b>42,424</b>	<b>283,290</b>	<b>27,638</b>
<b>Funding</b>							
Cont.from Reserves	68,750	68,750					
<b>Funding Total</b>	<b>68,750</b>	<b>68,750</b>					

## Town of Tillsonburg

### Capital Projects

Project	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

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Project	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
Department	Rec - Bldg Mtce		
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## Town of Tillsonburg

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Project	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
Department	Rec - Bldg Mtce		
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Project	X62 Facilities - LLWP - Lake Lisgar Waterpark Projects		
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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X63 Facilities - Gibson House Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Item #	Unifomat	Asset Description	2026
1	C. Interiors	Acoustic Tile Ceiling	\$7,255
		<b>Total</b>	<b>\$7,255</b>

### Justification

Building Condition Assessments classify the ceiling as “Poor” condition and recommended replacement in 2024 stating, “Missing and damaged tiles observed. The system has exceeded its expected service life, and a replacement is recommended.”

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	148,496	7,255	5,286	56,582	6,840	29,020	43,513
<b>Expenditures Total</b>	<b>148,496</b>	<b>7,255</b>	<b>5,286</b>	<b>56,582</b>	<b>6,840</b>	<b>29,020</b>	<b>43,513</b>
<b>Funding</b>							
Cont.from Reserves	7,255	7,255					
<b>Funding Total</b>	<b>7,255</b>	<b>7,255</b>					

## Town of Tillsonburg

### Capital Projects

Project	X63 Facilities - Gibson House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X63 Facilities - Gibson House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X64 Facilities - Fire Hall Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	Asset Description	2026
1	C. Interiors	Decontamination Showers Installation	\$25,000
2	C. Interiors	Kitchen/Breakroom Upgrades – Fire Comm	\$25,000
3	D. Services	SumpPump	\$4,146
		<b>Total</b>	<b>\$54,146</b>

Justification
<p>1. Fire Services, along with the Health and Safety Coordinator, have identified the installation of decontamination showers as a top health and safety priority. Currently, firefighters must walk through the station, including the Fire Communications area, when using the showers, creating unnecessary risk of contamination and exposure. This minor renovation would repurpose a main floor washroom providing direct access from the truck bays, improving safety and workflow.</p> <p>2. The kitchen's close proximity to Fire Communications within a shared open space creates distractions for staff handling high-pressure calls. This layout also limits Operators' ability to mentally decompress during breaks. This project would renovate and divide the kitchen and breakroom, providing proper separation for Fire Communications to meet NFPA standards. The space is also used by the Fire Duty Crew, so the improvements will benefit all staff while minimizing noise and echo during emergency call handling.</p> <p>3. Building Condition Assessments indicated the sump pump is at its end of useful life. Replacement was recommended in 2025. This is the main pump for stormwater drainage.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	770,557	54,146	51,821		175,432	222,486	266,672
<b>Expenditures Total</b>	<b>770,557</b>	<b>54,146</b>	<b>51,821</b>		<b>175,432</b>	<b>222,486</b>	<b>266,672</b>
<b>Funding</b>							
Cont.from Reserves	54,146	54,146					
<b>Funding Total</b>	<b>54,146</b>	<b>54,146</b>					

## Town of Tillsonburg

### Capital Projects

Project	X64 Facilities - Fire Hall Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X65 Facilities - Clock Tower Project		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	AssetDescription	2026
1	B. Shell	Exterior Brick Replacement	\$200,000
		<b>Total</b>	<b>\$200,000</b>

Justification
<p>Building Condition Assessment indicated widespread loose bricks, cracks, eroded masonry and damaged and broken bricks. Damage will continue to progress with exposure to the elements. Site is currently fenced off as it poses a health and safety hazard to the public. Council supported a 2025 engineering study to determine the cause of the deterioration and creation of a scope of repair to return this asset to a safe and attractive condition.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	259,637	200,000	19,485	2,626	4,464		33,062
<b>Expenditures Total</b>	<b>259,637</b>	<b>200,000</b>	<b>19,485</b>	<b>2,626</b>	<b>4,464</b>		<b>33,062</b>
<b>Funding</b>							
Cont.from Reserves	200,000	200,000					
<b>Funding Total</b>	<b>200,000</b>	<b>200,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X65 Facilities - Clock Tower Project		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X66 Facilities - ANHS - Annandale House Projects		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

Description			
Item #	Unifomat	Asset Description	2026
1	C. Interiors	Accessible Washroom Door and Operator	\$10,000
2	C. Interiors	Kitchen Cabinets – Sink Upgrade	\$11,430
3	D. Services	Passenger Elevator Replacement	\$249,937
4	G. Building Sitework	Wood Fence Replacement	\$11,202
		<b>Total</b>	<b>\$282,569</b>

Justification
<p>1. There are no accessible washroom facilities in the Museum. Project will allow for installation of a wider door with an automatic door operator. Increasing access/egress accessibility of the main floor washroom.</p> <p>2. The kitchen cabinets are in poor condition, aligning with the Building Condition Assessment, which identified them as nearing the end of their useful life. The proposed project includes replacing the cabinets and installing a three-basin sink, which would upgrade the facility to a commercial kitchen. This enhancement would expand programming capabilities and increase rental opportunities, generating additional revenue.</p> <p>3. The existing elevator, purchased used, and installed in 1988, is nearing the end of its service life. The Building Condition Assessment recommended replacement in 2025. A recent malfunction resulted in staff becoming trapped in the elevator, emphasizing the need for replacement.</p> <p>4. The wood fence located southeast of the Annandale House is compromised and requires replacement. While BCAs recommended replacement in 2028, a 2025 inspection revealed advanced decay in many structural posts, with some completely rotted and providing no structural support. Temporary supports have been installed until replacement can occur. The new fence will replicate the current design to preserve the historical appearance of the property.</p>

Budget							
	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	1,943,314	282,569	236,080	662,205	252,566	121,615	388,279
<b>Expenditures Total</b>	<b>1,943,314</b>	<b>282,569</b>	<b>236,080</b>	<b>662,205</b>	<b>252,566</b>	<b>121,615</b>	<b>388,279</b>
<b>Funding</b>							
Cont.from Reserves	282,569	282,569					
<b>Funding Total</b>	<b>282,569</b>	<b>282,569</b>					

## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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## Town of Tillsonburg

### Capital Projects

Project	X66 Facilities - ANHS - Annandale House Projects		
Department	Rec - Bldg Mtce		
Version	3.1 - Council Review	Year	2026

### Gallery

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# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X67 Town Hall - CSC Renovation		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Renovations to convert the Customer Service Centre into the Town Hall.

The Town of Tillsonburg 2021 Community Strategic Plan identified “Consolidated Town Hall” as a Priority Initiative Goal under Customer Service, Communication and Engagement. This priority initiative was assigned a timeframe of “Immediate -Term” which has resulted in various discussions and proposed options on multiple occasions over the years.

### Justification

Of the most recent decisions, at the Regular Council Meeting of August 11, 2025, Council moved into closed session to consider the Town Hall project update. Staff was directed to obtain official cost estimates for renovating and converting the Customer Service Centre into the Town Hall in a two-phased approach, as described in Council report OPD 25-060.

At its meeting of Dec. 8, 2025, Council received report CLD-OPD-25-001, Tillsonburg Customer Service Centre Design-Build Renovation, and directed staff in Open Session to provide at a future meeting a report including detailed costing and the proposed design for a Customer Service Centre Design-Build renovation.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	6,000,000	6,000,000					
<b>Expenditures Total</b>	<b>6,000,000</b>	<b>6,000,000</b>					
<b>Funding</b>							
Cont.from Reserves	2,550,000	2,550,000					
Debt	3,450,000	3,450,000					
<b>Funding Total</b>	<b>6,000,000</b>	<b>6,000,000</b>					



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X68 Additional Lawn Tractor		
<b>Department</b>	Fleet		
<b>Version</b>	3.1 - Council Review	<b>Year</b>	2026

### Description

Fleet Services, on behalf of the Parks & Cemetery Department, have identified the need for the purchase of an additional commercial-grade lawn tractor with a significantly wider cutting width.

### Justification

The Parks & Cemetery team currently operates two commercial-grade lawn tractors: a 2015 Gravely 452 Zero-Turn and a 2022 Gravely 152 Pro-Turn. With the addition of new parkland and increased areas requiring maintenance, there is a clear need for additional, more efficient, and specialized equipment - particularly to support the upkeep of baseball diamonds.

Current equipment limitations hinder the ability to maintain diamonds to the high standards expected by users, especially during peak seasons.

Investing in a unit specifically equipped for baseball diamond maintenance will:

- **Increase Operational Efficiencies:** Reduce the time it takes for ball diamond grass cutting and free up other units for non-ball diamond grooming tasks.
- **Improve Service Quality:** Provide a consistent, high-quality playing surface that meet user expectations.
- **Enhance Customer Satisfaction:** Deliver a better experience for players, teams, and event organizers, potentially increasing usage and community engagement.
- **Optimize Resource Allocation:** Free staff time for other essential maintenance across the Parks and Cemetery portfolio.

This investment aligns with the Town's commitment to maintaining high-quality recreational facilities and supports long-term sustainability in service delivery.

### Budget

	Total	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>							
Construction	35,000	35,000					
<b>Expenditures Total</b>	<b>35,000</b>	<b>35,000</b>					
<b>Funding</b>							
Cont.from Reserves	1,750	1,750					
Cont from DC Reserves	33,250	33,250					
<b>Funding Total</b>	<b>35,000</b>	<b>35,000</b>					

## Town of Tillsonburg

### Capital Projects

Project	X68 Additional Lawn Tractor		
Department	Fleet		
Version	3.1 - Council Review	Year	2026

#### Gallery

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## Capital Budget overview

The following is the **2026 proposed new** capital expenditures that are funded from various sources including grants, reserves, debt and taxation.



2026 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
105 Financial Services											
X85Annual Capital Levy Contribution		3,747,146								3,747,146	
Total 105 Financial Services		3,747,146								3,747,146	
110 Corporate Services											
X74Network Equipment - Firewalls, switches, etc.	20,000				(20,000)						
X73Computer Hardware Replacement	60,000				(60,000)						
X72Cell Phone Replacement	15,000				(15,000)						
X71Additional Workstations - From Growth	20,000				(20,000)						
Total 110 Corporate Services	115,000				(115,000)						
130 Fleet											
X70Trackless Cold Planer Attachment Replacement	33,000				(33,000)						
X69New Tandem Axle Trailer	20,000				(4,800)	(15,200)					
X68Additional Lawn Tractor	35,000				(1,750)	(33,250)					
Total 130 Fleet	88,000				(39,550)	(48,450)					
150 Fire											
X80Rescue Equipment	10,000				(10,000)						
X79PPE Bunker Gear	35,000				(35,000)						
X78Gas Detection Equipment	20,000				(20,000)						
X77Security Cameras - FireComm	9,000				(9,000)						
X76Komutel VLR Server 1 - FireComm	15,000				(15,000)						
X75Avtec Outposts - FireComm	14,000				(14,000)						
Total 150 Fire	103,000				(103,000)						
220 Public Works											
X87 Annual Sidewalk Connectivity Program	150,000				(47,397)	(102,603)					
X86Surveying Equipment - GPS Replacement	45,000				(45,000)						
X83Annual Asphalt Maintenance Program	240,000		(240,000)								
X82Lisgar Ave. Culvert Replacement	623,000				(623,000)						
X81Hawkins Pedestrian Bridge Renewal	300,000				(300,000)						
Total 220 Public Works	1,358,000		(240,000)		(1,015,397)	(102,603)					
235 Streetlights											
X84Annual Streetlight Renewal Program	150,000				(150,000)						
Total 235 Streetlights	150,000				(150,000)						
450 Parks											
X57Parks - A: Structures Projects	80,000				(80,000)						
X56Parks - B: Sports Fields Projects	25,000				(25,000)						
X55Parks - C: Site Amenities Projects	5,000				(5,000)						
X54Parks - D: Parking Lots, Pathways Projects	20,000				(20,000)						



2026 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X53Parks - G: General Landscaping Projects	203,000				(203,000)						
X52New - Additional Pickleball Courts	220,000				(11,000)	(209,000)					
X51New - Potters Gate Park	200,000				(200,000)						
X50New - TCT Trailhead Signage Improvements	15,000				(750)	(14,250)					
Total 450 Parks	768,000				(544,750)	(223,250)					
465 Rec - Bldg Mtce											
X67Town Hall - CSC Renovation	5,672,102			(3,122,102)	(2,550,000)						
X66Facilities - ANHS - Annandale House Projects	282,569				(282,569)						
X65Facilities - Clock Tower Project	200,000				(200,000)						
X64Facilities - Fire Hall Projects	54,146				(54,146)						
X63Facilities - Gibson House Projects	7,255				(7,255)						
X62Facilities - LLWP - Lake Lisgar Waterpark Projects	68,750				(68,750)						
X61Facilities - Library Lane Projects	125,000				(125,000)						
X60Facilities - OPP Projects	80,729				(80,729)						
X59Facilities - Public Works Projects	34,351				(34,351)						
X58Facilities - TCC - Community Centre Projects	339,865				(339,865)						
Total 465 Rec - Bldg Mtce	6,864,767			(3,122,102)	(3,742,665)						
Total Project Listing	\$9,446,767	\$3,747,146	(\$240,000)	(\$3,122,102)	(\$5,710,362)	(\$374,303)				\$3,747,146	

Summary Capital Levy

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OP	<a href="#">Bridges</a>	\$ 1,469,037	\$ 1,742,083	\$ 1,836,739	\$ 1,935,181	\$ 2,037,561	\$ -	\$ -	\$ -	\$ -	\$ -
OP	<a href="#">Roads</a>	\$ 320,039	\$ 379,524	\$ 400,145	\$ 421,591	\$ 443,896	\$ 467,092	\$ 491,216	\$ 515,340	\$ 540,649	\$ 567,201
OP	<a href="#">Storm</a>	\$ 418,494	\$ 496,278	\$ 523,244	\$ 551,288	\$ 580,453	\$ 610,785	\$ 642,331	\$ 673,876	\$ 706,971	\$ 741,691
RC	<a href="#">Facilities</a>	\$ 1,297,851	\$ 1,539,079	\$ 1,622,705	\$ 1,709,676	\$ 1,800,125	\$ 4,038,229	\$ 4,246,794	\$ 4,455,358	\$ 4,674,165	\$ 4,903,718
RC	<a href="#">Parks</a>	\$ 241,725	\$ 286,654	\$ 302,229	\$ 318,427	\$ 335,274	\$ 352,794	\$ 371,015	\$ 389,236	\$ 408,351	\$ 428,406
		\$ 3,747,146	\$ 4,443,618	\$ 4,685,062	\$ 4,936,164	\$ 5,197,309	\$ 5,468,900	\$ 5,751,355	\$ 6,033,810	\$ 6,330,137	\$ 6,641,017



IT Capital

INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES											
Opening Balance:		174,242	148,245	127,367	127,649	54,246	(20,424)	(40,949)	(60,899)	(80,176)	(98,678)
Funding Sources:											
Contributions from Operating Budget		87,000	89,610	92,298	95,067	97,919	100,857	103,883	106,999	110,209	113,515
Total Funding Available for Projects		261,242	237,855	219,665	222,716	152,165	80,432	62,934	46,100	30,033	14,837
CAPITAL PROJECT COMMITMENTS:											
A. Work Stations	Computer Hardware Replacement	60,000	60,000	40,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
B. Printers	Printer/Copier Replacement										
D. Communication Equipment	Cell Phone Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
E. Servers	Server Replacement				50,000	50,000					
F. Network Equipment	Firewall, switches, UPSs,etc.	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
New Projects - Growth											
Additional Work Stations		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Inflation Adjustment		0	2,200	3,600	9,600	12,800	11,000	13,200	15,400	17,600	19,800
Total Committments To Capital Projects		115,000	112,200	93,600	169,600	172,800	121,000	123,200	125,400	127,600	129,800
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		115,000	112,200	93,600	169,600	172,800	121,000	123,200	125,400	127,600	129,800
Closing Balance Before Interest		146,242	125,655	126,065	53,116	(20,635)	(40,568)	(60,266)	(79,300)	(97,567)	(114,963)
Interest Income		2,003	1,712	1,584	1,130	210	(381)	(633)	(876)	(1,111)	(1,335)
Closing Reserve Balance		148,245	127,367	127,649	54,246	(20,424)	(40,949)	(60,899)	(80,176)	(98,678)	(116,298)

FIRE Equipment

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
INDEX											
RESERVES											
Opening Balance:		354,984	335,293	257,357	196,200	(28,044)	(105,296)	(102,593)	(254,799)	(331,867)	(332,824)
TRANSFERS IN:											
Contributions from Operating Budget		45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Contributions from Development Charges		-	7,600	45,600				17,024	45,600	-	-
Contributions from Provincial Grant		-	-	-	-	-	-	-	-	-	-
Total Available for Current Projects		399,984	387,893	347,957	241,200	16,956	(60,296)	(40,569)	(164,199)	(286,867)	(287,824)
CAPITAL PROJECT COMMITMENTS:											
STUDIES, PLANS	Radio Communications System review/plan					10,000					
FIRE EQUIPMENT	Traffic Preemption Devices		25,000			25,000			25,000		
FIRE EQUIPMENT	Thermal Imager Cameras			25,000							
FIRE EQUIPMENT	PPE Bunker Gear R&R	35,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
FIRE EQUIPMENT	Vehicle Extrication Equip				100,000						
FIRE EQUIPMENT	Rescue Equipment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FIRE EQUIPMENT	Self-contained Breathing Apparatus (SCBA)										
FIRE EQUIPMENT	Scene lighting		7,000			7,000					
FIRE EQUIPMENT	Gas Detection Equip	20,000									
FIRE EQUIPMENT	Porta tank P2					5,000					
FIRE EQUIPMENT	Training supplies and resources					25,000					
FIRE EQUIPMENT	Confined Space Euipment				30,000						
FIRE EQUIPMENT	HAZMAT OPS Equipment		30,000								
FIRE EQUIPMENT	Defibrillators (5)				15,000						
FIRE EQUIPMENT	IPADS Trucks		7,000								
FIRE EQUIPMENT	Portable Mobile Radios/Repeaters				60,000						
NEW PROJECTS - FROM GROWTH											
FIRE EQUIPMENT	New SCBA Units & Personal Face Masks							122,400			
STUDIES, PLANS	Community Risk Assessment/Master Fire Plan		20,000	80,000				20,000	80,000		
Inflation Adjustment		3,978	10,218	14,574	30,288	14,424	6,006	34,611	24,024	6,829	6,829
Total Committments To Capital Projects		68,978	134,218	154,574	270,288	121,424	41,006	212,011	164,024	41,829	41,829
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		68,978	134,218	154,574	270,288	121,424	41,006	212,011	164,024	41,829	41,829
Closing Balance Before Interest		331,006	253,676	193,383	(29,088)	(104,467)	(101,302)	(252,580)	(328,223)	(328,696)	(329,653)
Interest Income		4,287	3,681	2,817	1,044	(828)	(1,291)	(2,220)	(3,644)	(4,129)	(4,140)
Closing Reserve Balance		335,293	257,357	196,200	(28,044)	(105,296)	(102,593)	(254,799)	(331,867)	(332,824)	(333,793)

FIRECOMM Capital

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
INDEX											
RESERVES											
Opening Balance:		203,945	213,538	46,876	45,449	42,998	23,210	(42,410)	(99,692)	(137,807)	(113,730)
TRANSFERS IN:											
Transfer from Comm Ops Budget		45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Contributions from Provincial Grant		0	0	0	0	0	0	0	0	0	0
Contributions from Federal Grant		0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects		248,945	263,538	96,876	95,449	92,998	73,210	7,590	(49,692)	(87,807)	(63,730)
CAPITAL PROJECT COMMITMENTS:											
FIRE DISPATCH EQUIPMENT											
Bell NG 911 Phase 4											
COMMUNICATION EQUIPMENT								70,000			70,000
Avtec Scout Radio Console Replacement											
COMMUNICATION EQUIPMENT						20,000					
Reservoir Tower Replacement/Agreement											
COMMUNICATION EQUIPMENT		14,000	14,000	14,000	14,000	14,000					
Avtec Outposts (20) at \$3500											
COMMUNICATION EQUIPMENT							35,000				
Base Radios (27) @ \$1300											
COMMUNICATION EQUIPMENT							5,000				
Power Supplies (27) @ 200											
COMMUNICATION EQUIPMENT									40,000		
Zetron Encoders (8) @ \$5000											
COMMUNICATION EQUIPMENT				10,500	10,500	10,500			10,500	10,500	10,500
Radio UPS (9)											
FIRE DISPATCH EQUIPMENT						10,000	10,000	10,000			
CAD Station Screens (5) @ \$5000 - 6 Work Stations											
FACILITIES - SECURITY		9,000									
Camera Security NG911 x 2 & wiring - Exit Monitoring			200,000								
FIRE DISPATCH EQUIPMENT											
CAD Upgrade											
FIRE DISPATCH EQUIPMENT							40,000				
Fire Server Upgrade											
COMMUNICATION EQUIPMENT		15,000						15,000			
Komutel VLR Server 1 (Main)					15,000						15,000
COMMUNICATION EQUIPMENT											
Komutel VLR Server 2 (Backup)				15,000					15,000		
FIRE DISPATCH EQUIPMENT							15,000				
Oldest Scout Radio Console Workstations (x3)											
FIRE DISPATCH EQUIPMENT											
Newest Scout Radio Console Workstations (x3)				10,500	10,500	10,500			10,500	10,500	10,500
COMMUNICATION EQUIPMENT											
Network Routers (x12) Replace 4/yr starting in 2029		0	4,280	2,000	3,000	5,200	10,500	11,400	10,640	3,360	19,080
Inflation Adjustment											
Total Commitments To Capital Projects		38,000	218,280	52,000	53,000	70,200	115,500	106,400	86,640	24,360	125,080
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		38,000	218,280	52,000	53,000	70,200	115,500	106,400	86,640	24,360	125,080
Closing Balance Before Interest		210,945	45,258	44,876	42,449	22,798	(42,290)	(98,810)	(136,332)	(112,167)	(188,810)
Interest Income		2,593	1,617	573	549	411	(119)	(883)	(1,475)	(1,562)	(1,891)
Closing Reserve Balance		213,538	46,876	45,449	42,998	23,210	(42,410)	(99,692)	(137,807)	(113,730)	(190,701)

AIRPORT Capital

INDEX	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
Opening Balance:	46,827	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)
Funding Sources:										
Contributions from Capital Levy	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Municipal										
Sale of land										
Transfer from Other Reserve										
Total Funding Available for Projects	46,827	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)
CAPITAL PROJECT COMMITMENTS:										
Tillsonburg Airport EcDev Expansion and Job Creation										
Extending Taxiway Charlie to runway										
Terminal Expansion		500,000								
Extension of Taxiway southward										
Extending Delta to G3 Taxiway				360,000						
Construction of G4 Taxiway					750,000					
Extending of G3 Taxiway to Delta Runway						75,000				
Widen G1 Taxiway							550,000			
Main ramp								560,000		
Driveway to Terminal									600,000	
Papi Light(s) Installation										
Café Improvements										
** All above projects are dependant on sale of land										
Sign??										
Runway??										
Inflation Adjustment	0	10,000	0	21,600	60,000	7,500	66,000	78,400	96,000	0
Total Committments To Capital Projects	0	510,000	0	381,600	810,000	82,500	616,000	638,400	696,000	0
TRANSFERS OUT:										
Transfers to Operating budget - Fuel Tank Cleaning	15,000									
Transfer to Tax Rate Stabilization Reserve										
Total Expenditures Against Reserves	15,000	510,000	0	381,600	810,000	82,500	616,000	638,400	696,000	0
Closing Balance Before Interest	31,827	(477,681)	(480,465)	(868,071)	(1,686,537)	(1,785,056)	(2,422,853)	(3,087,689)	(3,818,295)	(3,861,674)
Interest Income	492	(2,784)	(6,006)	(8,466)	(16,019)	(21,798)	(26,436)	(34,606)	(43,379)	(48,271)
Closing Reserve Balance	32,319	(480,465)	(486,471)	(876,537)	(1,702,556)	(1,806,853)	(2,449,289)	(3,122,295)	(3,861,674)	(3,909,945)

FLEET Capital

Fleet Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
Opening Balance:		301,436	485,874	932,400	1,644,411	2,432,622	2,901,396	3,539,347	2,379,830	2,555,072	3,120,755
TRANSFERS IN:											
Contributions from Fleet Operating		219,098	450,990	696,006	996,750	996,750	996,750	996,750	996,750	996,750	996,751
Contributions from Capital Levy		-	-	-	-	-	-	-	-	-	-
Debenture Funding											
Contribution from Development Charges Reserve		48,450	138,605						1,746,014		172,216
Sale of Fleet - Proceeds											
Total Funding Available for Projects		568,984	1,075,469	1,628,406	2,641,161	3,429,372	3,898,146	4,536,097	5,122,594	3,551,822	4,289,722
CAPITAL PROJECT COMMITMENTS:											
LIGHT DUTY											
MEDIUM DUTY							338,775			150,000	
HEAVY DUTY											
FIRE TRUCKS								1,858,064			
HYDRO TRUCKS											
OFF-ROAD					220,625	417,490		100,000		250,000	501,217
ATTACHMENTS		33,000								2,000	
TRAILERS						55,665	23,774				
GENERATORS						46,388					124,648
SMALL EQUIPMENT											91,846
NEW PROJECTS - FROM GROWTH											
HEAVY DUTY	Heavy Duty Fleet										
FIRE TRUCKS	Full Size Rescue Unit								1,500,000		
OFF-ROAD	Sidewalk Plow (1)										226,000
OFF-ROAD	Backhoe								231,800		
OFF-ROAD	Loader								363,100		
OFF-ROAD	Ice Resurfacer-3rd Ice Pad								125,000		
OFF-ROAD	Lawn Tractor	35,000									
OFF-ROAD	Mini Excavator		133,900								
TRAILERS	Tandem Axle Trailer	20,000									
TRAILERS	Single Axle Enclosed Trailer		15,000								
LIGHT DUTY	Pickup Truck								59,200		
Inflation Adjustment			2,978	0	13,238	41,563	36,255	234,968	319,074	64,320	169,868
Total Commitments To Capital Projects		88,000	151,878	0	233,863	561,106	398,804	2,193,032	2,598,174	466,320	1,113,579
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		88,000	151,878	0	233,863	561,106	398,804	2,193,032	2,598,174	466,320	1,113,579
Closing Balance Before Interest		480,984	923,591	1,628,406	2,407,299	2,868,266	3,499,342	2,343,065	2,524,420	3,085,502	3,176,143
Interest Income		4,890	8,809	16,005	25,323	33,131	40,005	36,765	30,652	35,254	39,356
Closing Reserve Balance		485,874	932,400	1,644,411	2,432,622	2,901,396	3,539,347	2,379,830	2,555,072	3,120,755	3,215,499

Town of Tillsonburg  
10 Year Continuity Schedule  
2026 - 2035

BRIDGES & Culverts

INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES											
Opening Balance:		121,000	671,962	(1,065,579)	(1,932,743)	(1,601,351)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
TRANSFERS IN:											
Contributions from Capital Levy		1,469,037	1,742,083	1,836,739	1,935,181	2,037,561	0	0	0	0	0
Debenture Funding -approved request		0									
Debenture Funding - new request											
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve											
Total Funding Available for Projects		1,590,037	2,414,045	771,160	2,438	436,210	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
CAPITAL PROJECT COMMITMENTS:											
BRIDGES	Hawkins Ped Bridge	300,000									
BRIDGES	Concession St W Bridge				182,000						
BRIDGES	Simcoe St Bridge		44,000								
CULVERTS	Lisgar Ave Culvert outlet at brock st e			968,000							
CULVERTS	Lake Lisgar Outlet culvert		295,000								
CULVERTS	Baldwin St. Culvert at participark Trail				578,000						
CULVERTS	Victoria St. Driveway access culvert			72,000							
CULVERTS	Newell Road Culvert		1,682,000								
CULVERTS	Bladwin St. Culvert at Whispering Pine				466,800						
CULVERTS	Broadway & Christie St Culvert			994,000							
CULVERTS	Lisgar Ave North Culvert				265,500						
CULVERTS	Lisgar Ave Culvert	623,000									
RETAINING WALLS	Newell Road East RW		681,000								
RETAINING WALLS	Newell Road West RW		707,000								
RETAINING WALLS	Broadway St @ Bloomer					312,000					
RETAINING WALLS	QTL - Beech Blvd?? See OSIM			548,000							
RETAINING WALLS	QTL - William St.?? See OSIM					221,000					
Inflation Adjustment		0	68,180	103,280	89,538	42,640	0	0	0	0	0
Total Committments To Capital Projects		923,000	3,477,180	2,685,280	1,581,838	575,640	0	0	0	0	0
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		923,000	3,477,180	2,685,280	1,581,838	575,640	0	0	0	0	0
Closing Balance Before Interest		667,037	(1,063,135)	(1,914,120)	(1,579,400)	(139,430)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)
Interest Income		4,925	(2,445)	(18,623)	(21,951)	(10,880)	(1,879)	(1,902)	(1,926)	(1,950)	(1,975)
Closing Reserve Balance		671,962	(1,065,579)	(1,932,743)	(1,601,351)	(150,310)	(152,189)	(154,091)	(156,017)	(157,967)	(159,942)



ROADS Capital

Roads Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
Opening Balance:		252,759	1,117,204	688,248	710,212	92,430	859,696	529,677	182,765	25,994	225,675
TRANSFERS IN:											
Contributions from Capital Levy		320,039	379,524	400,145	421,591	443,896	467,092	491,216	515,340	540,649	567,201
Grants and Subsidies - Federal Gas Tax		591,042	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,684
Grants and Subsidies - Provincial - OCIF		487,252	511,615	537,195	564,055	592,258	621,871	652,964	685,612	719,893	755,888
Grants and Subsidies - Municipal				-		-					
Debenture Funding											
Contribution from Development Charges Reserve		102,603	102,603	102,603	102,603	102,603	777,148	102,603	208,715		
Total Funding Available for Projects		1,753,695	2,725,629	2,342,875	2,413,145	1,845,870	3,340,490	2,391,144	2,207,116	1,901,219	2,163,447
CAPITAL PROJECT COMMITMENTS:											
ROADS	Fox Alley Reconstruction				554,000						
ROADS	Charlotte and Clarence Construction		1,468,426								
ROADS	Cranberry Line Reconstruction - DCs										
ROADS	Woodcock and Pheasant Construction			1,038,220							
ROADS	Ball St Reconstruction				1,100,056						
ROADS	Ontario St Reconstruction							464,415	135,240		
ROADS	Thomas Ave Reconstruction					378,600	110,250				
ROADS	Coon Alley Reconstruction						426,114				
ROADS	Brock Street Reconstruction						244,425				
ROADS	Alley Alley Reconstruction						195,540				
ROADS	Earle Street Reconstruction							394,770	94,080		
ROADS	Elm Street Reconstruction							576,532	132,300		
ROADS	FairField Street Reconstruction								240,390	52,920	
ROADS	Hyman Street Reconstruction								447,392	98,490	
ROADS	Bloomer Street Reconstruction									659,947	
ROADS	Harvey Street Reconstruction									244,425	
ROADS	Lincoln Street Reconstruction										547,555
ROADS	Wolfe Street Reconstruction										
ROADS	Asphalt Maintenance Program	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
EQUIPMENT	Survey Equipment	45,000									
STREETLIGHTS	Yearly Streetlight Renewal Program	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TRAFFIC SIGNALS	PXO at QTL and the Trans Canada Trail	60,000									
NEW PROJECTS - FROM GROWTH											
ROADS	Concession Street Tillson To Maple Lane						1,046,800				
ROADS	Transportation Master Plan								325,000		
TRAFFIC SIGNALS	Signal Priority Control - From DC's										
SIDEWALKS	Sidewalk Connectivity Program	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
Inflation Adjustment			40,169	63,129	131,643	73,488	256,313	237,086	268,016	231,325	168,760
Total Committments To Capital Projects		645,000	2,048,594	1,641,349	2,325,700	992,088	2,819,442	2,212,804	2,182,419	1,677,107	1,106,315
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		645,000	2,048,594	1,641,349	2,325,700	992,088	2,819,442	2,212,804	2,182,419	1,677,107	1,106,315
Closing Balance Before Interest		1,108,695	677,034	701,526	87,445	853,782	521,048	178,340	24,697	224,112	1,057,133
Interest Income		8,509	11,214	8,686	4,985	5,914	8,630	4,425	1,297	1,563	8,018
Closing Reserve Balance		1,117,204	688,248	710,212	92,430	859,696	529,677	182,765	25,994	225,675	1,065,150

STORM CAPITAL

Storm Capital Forecast											
INDEX		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Opening Balance:	252,759	563,825	238,531	106,461	13,227	229,994	583,807	23,045	168,712	345,620
TRANSFERS IN:											
Contributions from Capital Levy		418,494	496,278	523,244	551,288	580,453	610,785	642,331	673,876	706,971	741,691
Grants and Subsidies - Federal Gas Tax		-	-	-	-	-	-	-	-	-	-
Grants and Subsidies - Provincial - OCIF		-	-	-	-	-	-	-	-	-	-
Contribution - Development Charges Reserve											
Grants and Subsidies - Municipal											
Total Funding Available for Projects		671,253	1,060,103	761,775	657,749	593,680	840,779	1,226,138	696,921	875,683	1,087,311
	CAPITAL PROJECT COMMITMENTS:										
STORM	Charlotte and Clarence Reconstruction		725,349								
STORM	Cranberry Rd Construction										
STORM	Woodcock and Pheasant St. Reconstruction			547,170							
STORM	Ball St Construction				608,741						
STORM	Ontario St Reconstruction							414,791			
STORM	Thomas St Reconstruction					338,145					
STORM	Racoon Alley Reconstruction						75,000				
STORM	Brock Street Reconstruction						55,000				
STORM	Alley Alley Reconstruction						108,206				
STORM	Earle Street Reconstruction							270,516			
STORM	Elm Street Reconstruction							392,248			
STORM	FairField Street Reconstruction								162,310		
STORM	Hyman Street Reconstruction								302,076		
STORM	Bloomer Street Reconstruction									35,000	
STORM	Harvey Street Reconstruction									55,000	
STORM	Lincoln Street Reconstruction									369,705	
STORM	Otter Court Reconstruction										126,241
STORM	Christopher Court										108,206
STORM	Arbour Lane										243,464
STORM	Tillson Street										
STORM	Wolfe Street										
SWM PONDS	Storm Pond Maintenance		85,000	85,000							
NEW PROJECTS - FROM GROWTH											
STORM	Lake Lisgar Weir										
STORM	Rolling Meadows SWM Pond sharing										
Inflation Adjustment		0	16,207	25,287	36,524	27,052	23,821	129,307	65,014	73,553	86,024
	Total Committments To Capital Projects	0	826,555	657,457	645,265	365,197	262,027	1,206,862	529,400	533,258	563,936
TRANSFERS OUT:											
Transfers to Operating budget - Stormwater Mgmt Plan		112,500									
Total Expenditures Against Reserves		112,500	826,555	657,457	645,265	365,197	262,027	1,206,862	529,400	533,258	563,936
Closing Balance Before Interest		558,753	233,548	104,318	12,483	228,483	578,752	19,275	167,521	342,425	523,375
Interest Income		5,072	4,984	2,143	743	1,511	5,055	3,769	1,191	3,195	5,431
Closing Reserve Balance		563,825	238,531	106,461	13,227	229,994	583,807	23,045	168,712	345,620	528,807

FACILITIES Capital (3)

Facilities Capital Forecast		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<a href="#">INDEX</a>											
RESERVES											
Opening Balance:		262,907	438,836	1,076,613	(1,452,081)	(2,092,904)	(5,784,744)	(4,507,934)	(10,807,019)	(8,608,891)	(21,999,586)
TRANSFERS IN:											
Contributions from Capital Levy	\$ 1,297,851	\$ 1,539,079	\$ 1,622,705	\$ 1,709,676	\$ 1,800,125	\$ 4,038,229	\$ 4,246,794	\$ 4,455,358	\$ 4,674,165	\$ 4,903,718	
Contribution from Town Hall Reserve	\$ 2,550,000										
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Debenture Funding	\$ 3,450,000	\$ 1,431,264			\$ 11,480,524						
Contribution from Development Charges Reserve		\$ 1,568,736			\$ 2,519,476		\$ 5,428,043		\$ 18,313,271		
Transfer from Operating Budget - 90 Concession St.	\$ 181,382	\$ 187,076	\$ 193,598	\$ 200,718	\$ 208,142	\$ 217,142	\$ 223,656	\$ 230,366	\$ 237,277	\$ 244,395	
Total Funding Available for Projects		7,742,140	5,164,991	2,892,916	458,312	13,915,363	(1,529,373)	5,390,559	(6,121,295)	14,615,822	(16,851,473)
CAPITAL PROJECT COMMITMENTS:											
Airport Building	\$ -	\$ -	\$ 44,049	\$ 14,510	\$ 29,020	\$ 258,415	\$ 54,170	\$ 6,910	\$ -	\$ 28,191	
Museum	\$ 282,569	\$ 236,080	\$ 662,205	\$ 252,566	\$ 121,615	\$ 388,279	\$ 1,286,899	\$ 124,968	\$ 272,568	\$ 108,204	
Cemetery - Office	\$ -	\$ -	\$ -	\$ 24,582	\$ 32,554	\$ 4,252	\$ 11,480	\$ 12,756	\$ 31,359	\$ 12,756	
Cemetery - Old Building	\$ -	\$ 4,560	\$ 14,703	\$ 41,457	\$ 7,186	\$ -	\$ -	\$ 24,143	\$ -	\$ -	
Clock Tower	\$ 200,000	\$ 19,485	\$ 2,626	\$ 4,464	\$ -	\$ 33,062	\$ -	\$ -	\$ 23,147	\$ 24,874	
Customer Service Centre - Town Hall	\$ -	\$ -	\$ 98,451	\$ 271,272	\$ 124,709	\$ 135,697	\$ 44,196	\$ 275,477	\$ 59,437	\$ 12,000	
Fire Hall	\$ 54,146	\$ 51,821	\$ -	\$ 175,432	\$ 222,486	\$ 266,672	\$ 298,905	\$ 209,220	\$ 210,843	\$ 243,905	
Gibson House - Storage Bldg	\$ 7,255	\$ 5,286	\$ 56,582	\$ 6,840	\$ 29,020	\$ 43,513	\$ 43,060	\$ 16,583	\$ 10,917	\$ -	
Library Lane - Covered Walkway	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lake Lisgar Water Park	\$ 68,750	\$ 150,005	\$ 106,445	\$ 42,424	\$ 283,290	\$ 27,638	\$ 15,201	\$ -	\$ -	\$ 49,113	
OPP Station Bldg	\$ 80,729	\$ 134,673	\$ 73,969	\$ 343,578	\$ 365,584	\$ 113,661	\$ 92,035	\$ 70,850	\$ 144,403	\$ 158,642	
Public Works Yard - 20 Spruce St.	\$ 34,351	\$ 111,424	\$ 530,862	\$ 140,316	\$ 114,847	\$ 108,139	\$ 104,195	\$ 111,615	\$ 101,744	\$ 183,612	
Station Arts Bldg	\$ -	\$ -	\$ 42,722	\$ 141,481	\$ 876,885	\$ 130,935	\$ 179,592	\$ 157,924	\$ 141,023	\$ 74,277	
Tillsonburg Community Centre	\$ 339,865	\$ 304,107	\$ 2,543,027	\$ 927,114	\$ 1,988,341	\$ 1,139,400	\$ 4,717,728	\$ 1,065,871	\$ 1,466,548	\$ 1,367,412	
Kinsmen Canteen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NEW PROJECTS - FROM GROWTH											
Facilities - Gymnasium & Multi Use Space							\$ 7,529,730				
Facilities - Fire Station Reno & Expansion		\$ 3,000,000									
Facilities - New Third Ice Pad									\$ 28,939,127		
Facilities - New Public Works Yard					\$ 14,000,000						
Facilities - Renovation for CSC-Town Hall	\$ 6,000,000										
Inflation Adjustment		-	80,349	167,026	143,162	1,455,643	264,966	1,725,263	290,684	5,024,178	407,338
Total Committments To Capital Projects		7,307,663	4,097,790	4,342,665	2,529,198	19,651,178	2,914,631	16,102,455	2,367,000	36,425,294	2,670,324
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		7,307,663	4,097,790	4,342,665	2,529,198	19,651,178	2,914,631	16,102,455	2,367,000	36,425,294	2,670,324
Closing Balance Before Interest		434,477	1,067,201	(1,449,749)	(2,070,886)	(5,735,815)	(4,444,004)	(10,711,895)	(8,488,295)	(21,809,471)	(19,521,797)
Interest Income	4,359	9,413	(2,332)	(22,019)	(48,929)	(63,930)	(95,124)	(120,596)	(190,115)	(259,509)	
Closing Reserve Balance		438,836	1,076,613	(1,452,081)	(2,092,904)	(5,784,744)	(4,507,934)	(10,807,019)	(8,608,891)	(21,999,586)	(19,781,305)

PARKS Capital

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
INDEX											
RESERVES											
Opening Balance:		183,406	82,030	-459,644	-171,241	-510,571	-739,873	-992,841	-723,205	1,600,219	1,969,261
TRANSFERS IN:											
Contributions from Capital Levy		241,725	286,654	302,229	318,427	335,274	352,794	371,015	389,236	408,351	428,406
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Contribution from Development Charges Reserve		223,250	198,778	489,812	367,058	45,831			2,095,161		
Contribution from Parkland Trust											
Contribution from Cash-in-Lieu/Parkland Trust		200,000									
Transfers from Other Reserves - Cemetery Reserve			85,000		85,000		65,000		65,000		
Total Available Funds		848,381	652,461	332,397	599,244	(129,466)	(322,079)	(621,826)	1,826,192	2,008,570	2,397,667
CAPITAL PROJECT COMMITMENTS:											
A. Structures		\$ 80,000		\$ 130,000		\$ -		\$ -		\$ -	\$ -
B. Sports Fields		\$ 25,000	\$ 55,000	\$ 47,500	\$ 525,000	\$ 70,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 100,000
C. Site Ammenities		\$ 5,000	\$ 310,000	\$ 15,000	\$ 215,000	\$ 50,000	\$ 115,000	\$ -	\$ -	\$ -	\$ -
D. Parking Lots, Trails & Pathways		\$ 20,000	\$ 440,000	\$ 10,000	\$ 145,000	\$ 190,000	\$ 107,000	\$ 10,000	\$ -	\$ -	\$ -
E. Pavilions, Gazebos and Gathering Spaces		\$ -	\$ -	\$ 115,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
F: Studies, Plans and Landscape Designs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G: General Landscaping		\$ 203,000	\$ 158,000	\$ 133,000	\$ 63,000	\$ 148,000	\$ 163,000	\$ 71,000	\$ 53,000	\$ 53,000	\$ 53,000
H: Cemetery		\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 65,000	\$ -	\$ 85,000	\$ -	\$ 100,000
I: Trails		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
J: Equipment		\$ -	\$ 40,000	\$ 25,000	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
New Projects - From Growth											
Sportsfields	Pickleball Courts	\$ 220,000									
Parks	Potters Gate Park Development	\$ 200,000									
Cemetery	Columbariums		\$ 85,000		\$ 85,000		\$ 65,000		\$ 65,000		
Trails	New Trail Head Signage Improvements	\$ 15,000									
Inflation Adjustment		-	21,760	19,220	62,580	44,640	60,000	9,720	28,420	8,480	45,540
TOTAL		768,000	1,109,760	499,720	1,105,580	602,640	660,000	90,720	231,420	61,480	298,540
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		768,000	1,109,760	499,720	1,105,580	602,640	660,000	90,720	231,420	61,480	298,540
Closing Balance Before Interest		80,381	(457,299)	(167,323)	(506,336)	(732,106)	(982,079)	(712,546)	1,594,772	1,947,090	2,099,127
Interest Income		1,649	(2,345)	(3,919)	(4,235)	(7,767)	(10,762)	(10,659)	5,447	22,171	25,427
Closing Reserve Balance		82,030	(459,644)	(171,241)	(510,571)	(739,873)	(992,841)	(723,205)	1,600,219	1,969,261	2,124,554



## **Capital Budget overview**

The following is the 2025 approved project listing in progress.



2026 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
131 New - Single Axle Plow	424,900				(97,700)	(327,200)					CFWD from 2024
Total 130 Fleet	424,900				(97,700)	(327,200)					
220 Public Works											
181 Kinsmen Ped. Bridge	4,690,000			(2,056,300)	(1,628,900)	(1,004,800)					Cfwd from 2025
190 Cranberry Line Reconstruction	1,867,500		(349,900)		(603,000)	(914,600)					CFWD from 2025
Total 220 Public Works	6,557,500		(349,900)	(2,056,300)	(2,231,900)	(1,919,400)					
260 Storm Sewers											
190 Cranberry Line Reconstruction	1,416,600				(1,416,600)						Cfwd from 2024
Total 260 Storm Sewers	1,416,600				(1,416,600)						
450 Parks											
392 General Landscaping	138,500				(138,500)						Carry Fwd from 2025
393 Studeis,Plans,Landscape	5,000				(5,000)						Carry Fwd from 2025
395 Sportsfields	105,000				(105,000)						Carry Fwd from 2025
Total 450 Parks	248,500				(248,500)						
465 Rec - Bldg Mtce											
422 Services	414,000				(414,000)						Carry fwd from 2025
423 Interiors	120,000				(120,000)						Carry Fwd from 2025
424 Shell	752,000		(238,500)		(513,500)						Carry Fwd from 2025
643 Natatorium	200,000				(200,000)						Carry Fwd from 2024
644 TCC Office Renos	70,000				(70,000)						Carry fwd from 2024
728 TCC Furnishings	30,000				(30,000)						Carry Fwd from 2024
Total 465 Rec - Bldg Mtce	1,586,000		(238,500)		(1,347,500)						
505 Economic Dev											
814 Rokeby Road - Eng. Design	265,000				(265,000)						Cfwd from 2021
815 Rokeby Rd Reconstruction	850,300				(400,000)			(450,300)			Cfwd from 2022
817 Progress Dr Extension	907,800							(907,800)			Cfwd from 2024
818 VIP Phase 2 Construction	9,312,000			(5,846,000)				(3,466,000)			Cfwd from 2024
819 Project Big Swing	6,284,000							(6,284,000)			Cfwd from 2024
Total 505 Economic Dev	17,619,100			(5,846,000)	(665,000)			(11,108,100)			
Total Project Listing	\$27,852,600		(\$588,400)	(\$7,902,300)	(\$6,007,200)	(\$2,246,600)		(\$11,108,100)			



**PRINCIPAL BALANCES O/S AT DECEMBER 31**

Project	G/L Code	2024	2025	2026
		<u>PRINCIPAL</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>
Elliot Fairbairn Centre	10-080-2505-000-1324	108,303	92,839	77,374
Superbuild Project	10-080-2505-000-1324	55,963	47,960	39,958
Arena HVAC	10-080-2505-000-1324	187,187	158,386	129,585
Golf Course	10-080-2505-000-1324	117,013	99,014	81,015
Glendale/Glenridge/Poplar	10-080-2505-000-1316	1,005	505	-
Glendale/Glenridge/Winona	10-080-2505-000-1316	16,001	8,002	-
Glendale/Allen	10-080-2505-000-1316	7,498	3,748	-
Elgin	10-080-2505-000-1316	1,431	709	-
Lisgar	10-080-2505-000-1316	5,441	2,728	-
Dereham	10-080-2505-000-1316	1,727	865	-
Tanager	10-080-2505-000-1316	1,466	729	-
Townline	10-080-2505-000-1316	7,781	3,889	-
Delevan Road Work	10-080-2505-000-1316	30,810	28,440	26,070
Roads Resurfacing	10-080-2505-000-1316	32,500	30,000	27,500
Edgewood Drive	10-080-2505-000-1316	44,950	41,492	38,034
Venision East	10-080-2505-000-1316	8,069	7,448	6,827
Quarterline South	10-080-2505-000-1316	80,167	74,000	67,833
Concession St. Bridge	10-080-2505-000-1316	86,667	80,000	73,333
Glendale Poplar	10-080-2505-000-1316	23,111	21,333	19,556
GPS Equipment	10-080-2505-000-1313	3,083	2,055	1,028
Airport Hanger Taxiway	10-080-2505-000-1320	7,500	5,000	2,500
Airport Lighting	10-080-2505-000-1320	1,350	900	450
Airport Taxiway	10-080-2505-000-1320	3,549	2,366	1,183
Arena Floor	10-080-2505-000-1324	121,460	106,278	91,095
Tennis Courts	10-080-2505-000-1324	30,720	26,880	23,040
CCC Lobby Floor	10-080-2505-000-1324	5,133	4,491	3,850
CSC-HVAC	10-080-2505-000-1311	7,200	5,400	3,600
Maple Lane	10-080-2505-000-1316	163,112	151,461	139,810
Linkoln Street	10-080-2505-000-1316	82,870	76,951	71,031
Quarterline	10-080-2505-000-1316	189,614	176,070	162,527
350HP Truck Rep #111	10-080-2505-000-1313	25,250	19,639	14,028
Quarterline Railway Track	10-080-2505-000-1316	278,898	259,664	240,429
Misc Street Paving	10-080-2505-000-1316	183,667	171,000	158,333
Works Building Drain	10-080-2505-000-1311	14,500	13,500	12,500
Trail Development	10-080-2505-000-1328	295,473	275,096	254,718
William to Beech Blvd	10-080-2505-000-1316	128,836	120,546	112,257
Downtown Parking-Epple	10-080-2505-000-1318	105,628	98,791	91,954
Hydro Hybrid Bucket Truck	10-080-2505-000-1313	9,910	0	
Lisgar & 4th	10-080-2505-000-1316	208,000	195,000	182,000
Fire Truck	10-080-2505-000-1313	85,466	42,733	
Fleet - Replace #062	10-080-2505-000-1313	23,676	0	
Fleet - Replace #040	10-080-2505-000-1313	3,212	0	
Fleet - Replace #046	10-080-2505-000-1313	3,212	0	
TCC - Roof- Senior Centre/Auditorium	10-080-2505-000-1324	15,500	0	
EFC Roof	10-080-2505-000-1324	6,000	0	
Trotter Stage 3	10-080-2505-000-1316	240,000	220,000	200,000
Replaces 1995 Freightliner FL70 (#072)	10-080-2505-000-1313	101,733	87,200	72,667
Fleet - Replace #062	10-080-2505-000-1313	78,000	52,000	26,000
Riverview Stage 1	10-080-2505-000-1316	63,245	58,380	53,515
Fire Pumper Truck # 070	10-080-2505-000-1313	265,333	232,167	199,000
Sidewalk Machine, replaces #083	10-080-2505-000-1313	45,000	30,000	15,000
55HP Tractor Service Expansion #089	10-080-2505-000-1313	26,667	23,333	20,000
Gas detection and Air monitoring	10-080-2505-000-1312	7,800	5,200	2,600
Carroll Trail	10-080-2505-000-1324	22,500	15,000	7,500
Roof Repairs at TCC	10-080-2505-000-1324	89,333	78,167	67,000
LED lights on Ice pads at TCC	10-080-2505-000-1324	58,500	54,000	49,500
Design Energy Conservation at TCC	10-080-2505-000-1324	27,950	25,800	23,650
Water Service Truck - Rep. #044	10-080-2505-000-1313	68,857	51,643	34,428
Fire Comm - New Console	10-080-2505-000-1312	37,400	28,050	18,700
Broadway&Brock St interesction- Accessible Upgrade	10-080-2505-000-1316	42,000	39,000	36,000
TCC -Retrofit	10-080-2505-000-1324	1,459,500	1,355,250	1,251,000
Waterpark renos	10-080-2505-000-1324	40,000	30,000	20,000
Streetlights LED Conversion	10-080-2505-000-1316	675,000	525,000	375,000
Streetlights LED Conversion - BIA	10-080-2505-000-1316	46,000	34,500	23,000
Broadway&Glendale St interesction- Pedestrian Crossing	10-080-2505-000-1316	16,000	12,000	8,000
Snowplow Truck Rep #064	10-080-2505-000-1313	110,000	82,500	55,000
Bay lights conversion to LED	10-080-2505-000-1311	16,000	12,000	8,000
Roads- Lawrie/Jane & Ried St	10-080-2505-000-1316	272,000	258,400	244,800
Roads- Bradbun stage 2 of 2	10-080-2505-000-1316	392,000	372,400	352,800
DHW System replacement	10-080-2505-000-1324	47,500	38,000	28,500
Replace #41 Hydro Service Truck	10-080-2505-000-1313	32,500	26,000	19,500
Aerial Fire Truck Repl #73	10-080-2505-000-1313	667,000	621,000	575,000

**PRINCIPAL BALANCES O/S AT DECEMBER 31**

Project	G/L Code	2024	2025	2026
		<u>PRINCIPAL</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>
Replacement of heavy duty hydro cable truck	10-080-2505-000-1313	255,127	231,933	208,740
Lighting conversion to LED in the work bays at the CSC	10-080-2505-000- 1311	24,000	20,000	16,000
Replacement of a F350 Truck with and aluminum dump body	10-080-2505-000-1313	44,100	36,750	29,400
Installing municipal infrastructure/services to three privately owned lots which will be fully recovered.	10-080-2505-000-1316	23,000	0	
New Columbaria	10-080-2505-000-1310	30,240	28,800	27,360
Replacement of off road equipment 420D backhoe	10-080-2505-000-1313	78,000	65,000	52,000
Replacement of light duty cable trailer	10-080-2505-000-1313	7,333	6,667	6,000
Purchase of light duty utility van	10-080-2505-000-1313	8,000	0	
Purchase of medium duty 1-ton with aluminum dump body truck	10-080-2505-000-1313	22,500	18,750	15,000
Replacement of existing self contained breathing apparatus	10-080-2505-000-1312	90,000	75,000	60,000
To upgrade the fire dispatch radio console to move from our current system of 24 channels to 40.	10-080-2505-000-1312	22,800	19,000	15,200
widening of the intersection to accommodate a left turn lane into a potential new industrial park	10-080-2505-000-1328	65,898	61,780	57,661
Van Norman Innovation Park - Phase 2	10-080-2505-000-1328	756,000	720,000	684,000
Overhead Door Repairs	10-080-2505-000-1324	24,000	22,500	21,000
7400 Plow/wing Truck Rpl# 61	10-080-2505-000-1313	96,679	82,868	69,057
Replace Parks Unit # 88	10-080-2505-000-1313	65,320	55,988	46,657
New Cemetery Unit	10-080-2505-000-1313	25,124	12,562	0
Replace Buidling unit #39	10-080-2505-000-1313	14,644	7,322	-
TFRS Radio Communication Towers Equipment	10-080-2505-000-1312	30,718	28,158	25,598
Replace Hydro unit # 65	10-080-2505-000-1313	19,471	9,735	-
Fire Communication Customers	10-080-2505-000-1312	22,068	11,034	(0)
Next Gen 911	10-080-2505-000-1312	38,000	19,000	-
Elliot Fairbairn Roof		155,062	145,941	136,820
BIA Special Projects	10-080-2505-000-1310	25,316	15,579	5,327
LLWP Building Renos	10-080-2505-000-1324	240,000	230,000	220,000
Replace unit #87 Cemetery	10-080-2505-000-1313	164,851	148,366	131,881
New RCP Mini Cargo Van	10-080-2505-000-1313	35,673	28,538	21,404
Replace Water unit #28	10-080-2505-000-1313	36,709	29,367	22,025
New Skid Steer	10-080-2505-000-1313	128,400	115,560	102,720
Replace #099 MT6 Sidewalk	10-080-2505-000-1313	193,866	174,479	155,093
Replace # 096 - Sciard	10-080-2505-000-1313	182,000	145,600	109,200
Replace #63 -Snowplow/Sander	10-080-2505-000-1313	377,321	339,589	301,857
Replace #37 Fire	10-080-2505-000-1313	84,778	67,822	50,867
Replace #060 - Snowplow	10-080-2505-000-1313	90,000	81,000	72,000
<b>Total Debt before new debt</b>		<b>11,244,724.53</b>	<b>9,877,587.26</b>	<b>8,602,445</b>

**Retaining Wall - Quarterline Rd**
**TCC indoor pool Reno**
**Devonshire Ave**
**Big Swing Land Servicing**
**VIP Phase 2 Land Acquisition and Servicing Costs**

		864,360
		808,080
-		343,883
-		1,900,000
-		9,000,000

**Total new debt** **12,916,323**

**Total Debt outstanding** **11,244,725      9,877,587      21,518,767**

1,367,137.27 (11,641,180.10)

**Committed debt but not issued**
**Big Swing Land Acquisition**
**VIP Phase 2 Land Acquisition and Servicing Costs**
**Kinsmen Bridge**

4,344,000	-
9,000,000	-
2,056,000	2,056,000

**Total Debt Outstanding + Committed**

**25,277,587      23,574,767**

	Princpal	Interest	Total
<b>Total P&amp;I in 2026</b>	1,322,319	393,202	1,715,521
ARL repayment limit			5,198,259
Legislative limit			25.00%
Current Limit			8.25%

**PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED**

	<u>TERM</u>	Year of	2024	2025	2026
		<u>Maturity</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>
Elliot Fairbairn Centre	25	2031	108,303	92,839	77,374
Superbuild Project	25	2031	55,963	47,960	39,958
Arena HVAC	25	2031	187,187	158,386	129,585
Golf Course	25	2031	117,013	99,014	81,015
Glendale/Glenridge/Poplar	20	2026	1,005	505	0
Glendale/Glenridge/Winona	20	2026	16,001	8,002	0
Glendale/Allen	20	2026	7,498	3,748	0
Elgin	20	2026	1,431	709	0
Lisgar	20	2026	5,441	2,728	0
Dereham	20	2026	1,727	865	0
Tanager	20	2026	1,466	729	0
Townline	20	2026	7,781	3,889	0
Delevan Road Work	30	2037	30,810	28,440	26,070
Roads Resurfacing	30	2037	32,500	30,000	27,500
Edgewood Drive	30	2037	44,950	41,492	38,034
Venision East	30	2037	8,069	7,448	6,827
Quarterline South	30	2037	80,167	74,000	67,833
Concession St. Bridge	30	2037	86,667	80,000	73,333
Glendale Poplar	30	2037	23,111	21,333	19,556
GPS Equipment	20	2027	3,083	2,055	1,028
Airport Hanger Taxiway	20	2027	7,500	5,000	2,500
Airport Lighting	20	2027	1,350	900	450
Airport Taxiway	20	2027	3,549	2,366	1,183
Arena Floor	25	2032	121,460	106,278	91,095
Tennis Courts	25	2032	30,720	26,880	23,040
CCC Lobby Floor	25	2032	5,133	4,491	3,850
CSC-HVAC	20	2028	7,200	5,400	3,600
Maple Lane	30	2038	163,112	151,461	139,810
Lincoln Street	30	2038	82,870	76,951	71,031
Quarterline	30	2038	189,614	176,070	162,527
350 HP Truck Rep # 111	20	2029	25,250	19,639	14,028
Quarterline Railway Track	30	2039	278,898	259,664	240,429
Misc Street Paving	30	2039	183,667	171,000	158,333
Works Building Drain	30	2039	14,500	13,500	12,500
Trail Development	30	2039	295,473	275,096	254,718
William to Beech Blvd	30	2040	128,836	120,546	112,257
Downtown Parking-Epple	30	2040	105,628	98,791	91,954
Hydro Hybrid Bucket Truck	15	2025	9,910	0	
Fleet - Replace #075	10	2025	23,676	0	
Fleet - Replace #040	10	2025	3,212	0	
Fleet - Replace #046	10	2025	3,212	0	
TCC - Roof- Senior Centre/Auditorium	10	2025	15,500	0	
EFC Roof	10	2025	6,000	0	
Trottier Stage 3	20	2036	240,000	220,000	200,000
Fleet - Replace #062	10	2027	78,000	52,000	26,000
Riverview Stage 1	20	2037	63,245	58,380	53,515
Sidewalk Machine, replaces #083	10	2027	45,000	30,000	15,000
55HP Tractor Service Expansion #089	15	2032	26,667	23,333	20,000
Gas detection and Air monitoring	10	2027	7,800	5,200	2,600
Carroll Trail	10	2027	22,500	15,000	7,500
Roof Repairs at TCC	15	2032	89,333	78,167	67,000
LED lights on Ice pads at TCC	20	2037	58,500	54,000	49,500
Design Energy Conservation at TCC	20	2037	27,950	25,800	23,650
Broadway&Glendale St interesction- Pedestrian Crossing	10	2028	16,000	12,000	8,000
Snowplow Truck Rep #064	10	2028	110,000	82,500	55,000
Broadway&Brock St intersection- Accessible Upgrade	20	2038	42,000	39,000	36,000
Aerial Fire Truck	20	2039	667,000	621,000	575,000
Roads- Lawrie/Jane & Ried St	25	2044	272,000	258,400	244,800
Roads- Bradbun stage 2 of 2	25	2044	392,000	372,400	352,800
Replacement of a F350 Truck with and aluminum dump body	10	2030	44,100	36,750	29,400
Installing municipal infrastructure/services to three privately owned lo	5	2025	23,000	0	

**PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED**

	<u>TERM</u>	Year of	2024	2025	2026
		<u>Maturity</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL</u>
Self contained breathing apparatus - Fire	10	2030	90,000	75,000	60,000
widening of the intersection to accommodate a left turn lane into a potential new industrial park	20	2040	65,898	61,780	57,661
Van Norman Innovation Park - Phase 2	25	2045	756,000	720,000	684,000
Overhead Door Repairs	20	2040	24,000	22,500	21,000
7400 Plow/wing Truck Rpl# 61	10	2031	96,679	82,868	69,057
Replace Parks Unit # 88	10	2031	65,320	55,988	46,657
New Cemetery Unit	5	2026	25,124	12,562	0
Replace Buidling unit #39	5	2026	14,644	7,322	0
TFRS Radio Communication Towers Equipment	15	2036	30,718	28,158	25,598
Elliot Fairbairn Roof	20	2041	155,062	145,941	136,820
BIA Special Projects	3	2026	25,316	15,579	5,328
LLWP building Renovations	25	2048	240,000	230,000	220,000
070 Rpl Cemetery Unit# 87	10	2034	164,851	148,366	131,881
New RCP Mini Cargo Van	10	2034	35,673	28,735	21,796
New skid Steer	10	2034	128,400	115,560	102,720
Replace #99 MT6 Sidewalk machine	10	2034	193,866	174,479	155,093
Replace #096 - Sicard	5	2029	182,000	145,600	109,200
Replace # 63 Snowplow/Sanders	10	2034	377,321	339,589	301,857
Replace Fire Unit #37	5	2029	84,778	67,822	50,867
Rpl#60 335 Snowplow Truck	10	2034	90,000	81,000	72,000
<b>Total Tax Supported Debt before new debt</b>			<b><u>8,257,720</u></b>	<b><u>7,318,054</u></b>	<b><u>6,462,384</u></b>

**New Debt Proceeds**

Retaining Wall - Quarterline Rd	25	2051	0	0	864,360
TCC indoor pool Reno	20	2046	0	0	808,080
Devonshire Ave	20	2046	0	0	343,883
Big Swing Land Servicing					1,900,000
VIP Phase 2 Land Acquisition and Servicing Costs					9,000,000

**Total New Tax supported Debt**

**0      0      12,916,323**

**Request for 2026**

**3,450,000**

**Total Tax Supported Debt Outstanding**

**8,257,720      7,318,054      19,378,706**

**PRINCIPAL BALANCES O/S AT DECEMBER 31 - User Pay / Operational Savings Debt**

	<u>TERM</u>	<u>Year of Maturity</u>	<u>2024 PRINCIPAL</u>	<u>2025 PRINCIPAL</u>	<u>2026 PRINCIPAL</u>
<b>User Pay Debt</b>					
Service Truck Rep#044 - Water Dept	10	2028	68,857	51,643	34,428
Waterpark renos	10	2028	40,000	30,000	20,000
LED Streetlights Conversion - BIA	10	2028	46,000	34,500	23,000
Fire Comm - Dispatching equipment- Hanover	5	2023			
Fire Comm - Dispatching equipment- Ripley's	5	2023			
Fire Comm Console	10	2028	37,400	28,050	18,700
Fire Comm - Dispatching equipment- South Huron	5	2024	0		
Fleet -Replace Caravan with Dodge Ram	5	2024	-		
Hydro Service truck	10	2029	32,500	26,000	19,500
Hydro Cable truck	15	2035	255,127	231,933	208,740
New Columbaria	25	2045	30,240	28,800	27,360
Off road equipment 420D backhoe	10	2030	78,000	65,000	52,000
light duty cable trailer	5	2035	7,333	6,667	6,000
light duty utility van	5	2025	8,000	-	
medium duty 1-ton with aluminum dump body truck	10	2030	22,500	18,750	15,000
Fire dispatch radio console	10	2030	22,800	19,000	15,200
Replace Hydro unit # 65	5	2026	19,471	9,735	0
Fire Communication Customers	5	2026	22,068	11,034	(0)
Next Gen 911	5	2026	38,000	19,000	0
Replace Water Unit #28	5	2029	36,709	29,367	22,025
<b>User pay debt Outstanding</b>			<b>765,004</b>	<b>609,479</b>	<b>461,954</b>

**Committed User pay debt but not issued**

<b>Request for 2026</b>	<b>0</b>
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<b>Total User pay debt Outstanding</b>	<b>765,004</b>	<b>609,479</b>	<b>461,954</b>
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LED Streetlights Conversion - Town - Construction Financing	10	2029	675,000	525,000	375,000
TCC Retrofit - Cogen	20	2038	1,459,500	1,355,250	1,251,000
Bay lights conversion to LED	10	2028	16,000	12,000	8,000
DHW System replacement	10	2029	47,500	38,000	28,500
Lighting conversion to LED in the work bays at the CSC	10	2030	24,000	20,000	16,000

**Committed Operational Savings debt but not issued**

<b>Total Operational Savings Debt Outstanding</b>	<b>2,222,000</b>	<b>1,950,250</b>	<b>1,678,500</b>
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**Subject: 2026 O. Reg. 284/09 Budget Expenses Report**

**Report Number:** FIN-26-004

Department: Finance Department

Submitted by: Renato Pullia, Director of Finance / Treasurer

Meeting Type: Council Meeting

Meeting Date: Wednesday, January 7, 2026

## **RECOMMENDATION**

- A. THAT report FIN-26-004 titled “2026 O. Reg. 284/09 Budget Expenses Report” be received for information; and
- B. THAT Council adopts the report as required under Ontario Regulation 284/09, acknowledging that the 2026 Budget excludes amortization expenses totaling \$4,075,481, with no excluded post-employment benefit expenses and no excluded landfill closure/post-closure costs.

## **BACKGROUND**

In 2009, the Public Sector Accounting Board (PSAB) changed the accounting standards for municipalities under PS 3150, requiring financial statements to show the value of all assets the municipalities owned, and to do so on full accrual accounting basis.

Cash accounting records revenues when cash is received or expenses paid, while accrual accounting records revenues when they are earned or expenses incurred, regardless of when they are paid. Having to report the value of a municipality’s assets also meant having to account for the loss in the value of such assets annually, referred to as amortization. Amortization is included in accrual accounting to follow the matching principle, spreading an asset’s cost over its useful life, accurately reflecting its use and matching the annual expense to the revenue it helps generate.

In 2009, the new requirements would have meant municipalities would have had to budget for amortization and other such items. However, the Province passed O. Reg. 284/09, which allows a municipality to exclude Amortization Expense, Post-employment Benefits, and Landfill Closure and Post-Closure Costs from their budget if a report to Council outlining their impact on financial statements is received and passed by resolution.



The report is to include:

1. an estimate of the change in the accumulated surplus of the municipality resulting from the exclusion of any of these expenses; and
2. an analysis of the estimated impact of the exclusion of any of the expenses on the future tangible capital asset funding requirements.

In addition to the items covered in O. Reg 284/09, the following items are also excluded from the PSAB full accrual budget, as they are not considered revenues or expenses. So to reconcile the Town's budget to a PSAB budget, these items are excluded from the Town's budget, as under PSAB these items are deemed to be taken from the municipality's surplus (or Owner's Equity):

- Principal paid on debt
- Transfers to reserve accounts
- Transfers from reserve accounts
- Acquisition costs of tangible capital assets

These exclusions are why the internal financial reports and budget process differ, sometimes significantly, from the audited financial statements, that are prepared in accordance with PSAB standards and guidelines.

## **DISCUSSION**

For the 2026 Budget, the Town of Tillsonburg plans to exclude the following PSAB expenses from its budget – amortization expense and post-employment benefits, as described below. The Town does not own any landfills, therefore that does not apply.

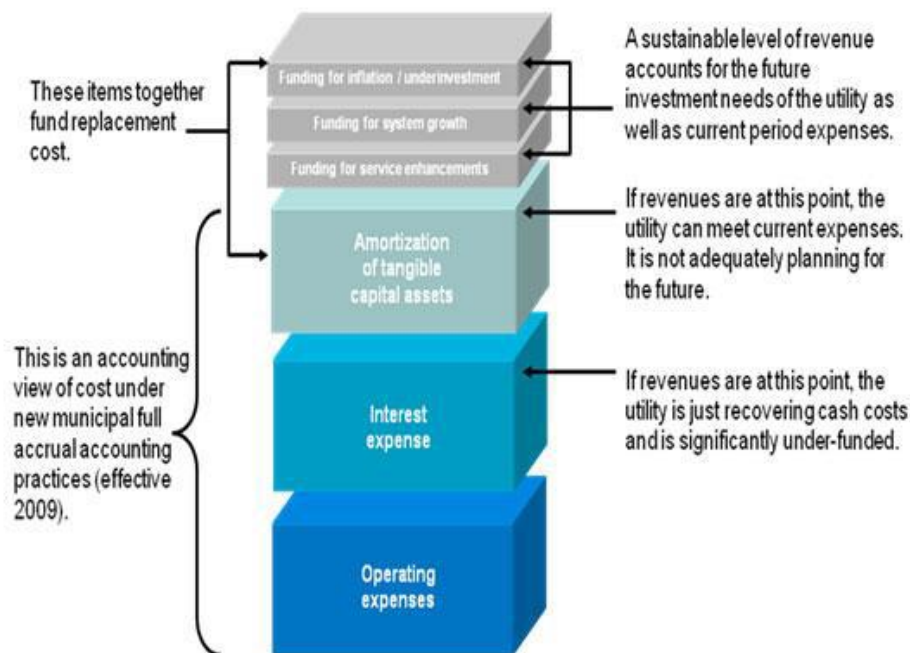
### **Amortization Expense**

Tangible capital assets are assets having physical substance that are held for use in the supply of goods and services, have useful economic lives extending beyond one year, are to be used on a continuing basis, and are not for sale in the ordinary course of operations. On its 2025 Asset Management Plan, the Town reported total replacement value for all of its tangible capital assets, such as roads, bridges, culverts, storm pipes, buildings, vehicles, IT equipment, general equipment, etc., of \$452M.

Most assets lose their value over time and must be replaced once the end of their useful life is reached. Amortization is the accounting process of allocating the cost of a tangible capital asset to operating periods in which it is used, instead of all at once at the time of acquisition or construction. The recording of this amortization reduces the net surplus (or increases deficit) as well as reduces the asset's value annually.

Estimated 2026 amortization of \$4,075,481 has been excluded from the operating budget. If the Town only funded the same amount as amortization, it would not be

funding for replacement value, and factoring in inflation, as shown in the image below. Provisions are made within the budget for capital levy (\$3.7M) and transfers to capital reserves (\$651K) to fund current year replacement and future capital expenses.



## Post-Employment Benefits

Post-retirement benefits are a result of providing benefits to employees after retirement. These benefits include items such as extended health care and dental. Under PSAB standards, the cost of these future benefits must be shown on the financial statements as a liability.

The Town undertook an actuarial valuation of the post-employment benefit costs, with an annual review of any change to the assumptions used in the original valuation. While there are no post-employment benefit expenses forecast for 2026, the Town has an existing liability of \$607k which is currently unfunded.

## Landfill Closure and Post-Closure Costs

As Oxford County is the owner of the landfill used by the Town of Tillsonburg the Town has no landfill closure or post-closure liabilities to recognize in the 2026 budget.

## FINANCIAL IMPACT/FUNDING SOURCE

If the Town were to prepare its 2026 budget in accordance with PSAB standards the Town's annual surplus would be \$4,373,155 and increase the Town's accumulated surplus by the same amount. This difference will appear when comparing the 2026 cash-based budget with the 2026 accrual-based audited financial statements.

## **CORPORATE GOALS**

How does this report support the corporate goals identified in the Community Strategic Plan?

- ☐ Lifestyle and amenities
- ☐ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☐ Community growth
- ☐ Connectivity and transportation
- ☒ Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

**Goal** – N/A

**Strategic Direction** – N/A

**Priority Project** – N/A

## **ATTACHMENTS**

Appendix A – PSAB 3150 Reconciliation



**TOWN OF TILLSONBURG**  
**PSAB 3150 RECONCILIATION**

**Appendix A**

	2025 Budget	Sub-Total	Total	2026 Budget	Sub-Total	Total
<b>REVENUES</b>						
Operating	\$33,110,268			\$33,627,605		
Capital	11,036,100			9,834,665		
<b>LESS:</b>						
Transfer from other funds	3,229,185			4,142,080		
Proceeds on debenture issue	2,056,300			3,450,000		
Proceeds on user pay debenture issue	-			-		
<b>TOTAL REVENUE</b>		<b>38,860,883</b>			<b>35,870,190</b>	
<b>EXPENSES</b>						
Operating	33,250,268			33,627,605		
Non-Tangible Capital	84,000					
Capital	10,952,100			9,834,665		
<b>LESS:</b>						
Transfer to other funds	717,198			4,905,320		
Capital Expenses	10,952,100			9,834,665		
Debt Principal payments	1,421,684			1,300,731		
<b>TOTAL EXPENSES</b>		<b>31,195,386</b>			<b>27,421,554</b>	
<b>ANNUAL SURPLUS: before exclusions</b>		<b>7,665,497</b>			<b>8,448,636</b>	
<b>EXCLUSIONS:</b>						
Amortization of TCA	4,042,322			4,075,481		
Post Employment Benefits						
Solid Waste Landfill Closure and Post-Closures						
<b>TOTAL EXCLUSIONS</b>		<b>4,042,322</b>			<b>4,075,481</b>	
<b>CHANGE TO ANNUAL SURPLUS: after exclusions</b>			<b>3,623,175</b>			<b>4,373,155</b>



**TOWN OF TILLSONBURG**  
**PSAB 3150 RECONCILIATION**

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