

TOWNSHIP OF
Hornepayne

2026-2029 Operating and Capital Budgets

Council Meeting – May 14, 2026

Adopt Multi-Year Budgeting Approach

Adopt only 2026

Review Subsequent Years

Adjust for economics

Budgeting Process

Factors Staff considered in the preparation of the budget included:

- Reviewing past years expenditures to identify trends
- Ensuring informed decisions are achieved by conducting a line-by-line review of the operating budget
- Determining the impact of long-term debt
- Conversations with Department Heads to determine needs rather than wants
- Applying a lens to the future through a multi-year approach

2025 Successes

- Acquired 19 Becker Road
- Began rehabilitation of Third Ave
- Increased tax collection efforts
- Implemented the CIP
- Applied for new 2026 funding
  - Pothole Prevention Funding - $38,000
  - Emergency Preparedness - $49,700
  - Canada Day Funding - $8,000
  - WSIB Excellence - $18,000

2026 Budget Pressures



- New Long-Term Debt
- Annual Settlement Payment
- Increased Bank Charges – premium credit card fees
- Unpredictable Assessment Growth
- Reserve Deficit
- Unexpected Legal Fees

How does the Tax Rate Affect Taxpayers

Assessed Value	$70,000	$100,000
Municipal Taxes - 2025	$3,831.17	$5,473.10
Municipal Taxes - 2026	$4,006.20	$5,723.15
Annual Increase	$175.03	$250.05
Monthly Increase	$14.59	$20.84

NOTE: Shows Residential Tax Rate increase of 0.25% from 2025 to 2026

2026 Balanced Budget

Department	Revenue	Expense	Difference
Admin	$ 4,331,316	$ 2,477,916	$ 1,853,400
Protective Services	$ 101,754	$ 408,745	($ 306,991)
Public Works and Recreation	$ 333,699	$ 1,880,108	($ 1,546, 409)
Water and Wastewater	$ 1,291,283	$ 1,291,283	$ 0
TOTAL BUDGET	$6,058,052	$6,058,052	$ 0

Budget Comparison - Revenues

Department	2025 Budget	2026 Budget	Difference	Explanation
Administration	$ 3,723,550	$ 4,331,316	$ 607,766	$126,850 - Levy Increase $474,079 - Recognize provincial and federal grants $30,800 - Increase in OMPF Grant ($25,000) - Reduce Penalties and Interest on taxes
Protective Services	$ 53,300	$ 101,754	$ 48,454	$30,000 - Highway Calls – new revenue $19,626 - New Provincial Grant – Approved
Public Works and Recreation	$ 245,300	$ 333,699	$ 88,399	$58,875 - Trans. from reserves OCIF - LTD payment, General - remediation 19 Becker $6,500 - wages transferred to water $5,100 - increase in road maintenance agreements
Water and Wastewater	$ 1,225,100	$ 1,291,283	$ 66,183	$60,835 - increase user fees $5,348 - Trans. from reserves OCIF - LTD payment
TOTAL BUDGET	$5,247,250	$6,058,052	$ 810,802	15.45%

Budget Comparison - Expenses

Department	2025 Budget	2026 Budget	Difference	Explanation
Admin	$ 1,944,150	$ 2,477,916	$ 533,766	$ 52,906 - Wages and contract services $474,079 - Transfer Prov. & Fed. grants to Reserves $ 10,872 - Library Levy increase $ 61,811 - Transfer to capital $ 22,500 - Bank interest/service charges ($137,260) - Economic Development savings $ 15,056 – Health Services/Social Assistance increase
Protective Services	$ 355,400	$ 408,745	$ 53,345	$30,000 - Transfer to reserves (highway calls) $ 5,000 - Equipment increase $21,567 – Policing expenses increase (11%) ($4,047) - Decrease Materials & Supplies (redistributed)
Public Works and Recreation	$ 1,722,600	$ 1,880,108	$ 157,508	$ 192,486 - Increase in Long Term Debt ($ 5,450) - Decrease Travel & Training ($ 14,500) - Decrease Furniture & Equipment
Water and Wastewater	$ 1,225,100	$ 1,291,283	$ 66,183	$64,407 - Long Term Debt
TOTAL BUDGET	$5,247,250	$6,058,052	$ 810,802	15.45%

TAX SUPPORTED

2026 OPERATING BUDGET

ADMINISTRATION

2026-2029

OPERATING BUDGET

TOWNSHIP OF HORNEPAYNE

2026-2029 BUDGET - ADMINISTRATION

REVENUES	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
TAXATION	(2,134,748)	(2,223,550)	(2,448,569)	(2,431,850)	(2,517,313)	(2,647,046)	(2,758,774)	(2,731,773)
ADMINISTRATION	(758,716)	(847,753)	(767,839)	(941,200)	(1,448,770)	(1,323,314)	(1,339,265)	(1,346,025)
COUNCIL	-	-	-	-	(8,100)	-	-	-
ECONOMIC DEVELOPMENT	(99,000)	(80,839)	(48,172)	(60,000)	(18,890)	(61,634)	(8,075)	(4,500)
PLANNING	-	-	(4,794)	(10,000)	(1,750)	-	-	-
SERVICE ONTARIO	(15,636)	(17,003)	(27,643)	(18,000)	(31,481)	(32,543)	(33,519)	(34,525)
LIBRARY	(139,098)	(149,648)	(12,066)	(161,100)	(170,324)	(182,801)	(196,634)	(201,436)
EDUCATION	(87,904)	(70,711)	(110,383)	(101,400)	(116,688)	(116,688)	(116,688)	(116,688)
MISC / EXTERNAL BOARDS	(389,259)	-	-	-	(18,000)	(9,000)	-	-
TOTAL REVENUES	(3,624,360)	(3,389,504)	(3,419,467)	(3,723,550)	(4,331,316)	(4,373,026)	(4,452,955)	(4,434,947)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
TAXATION	-	-	-	-	-	-	-	-
ADMINISTRATION	1,251,947	906,999	1,196,766	1,052,500	1,819,860	1,769,098	1,806,530	1,784,115
COUNCIL	128,142	76,882	100,565	89,400	97,718	89,774	91,883	95,053
ECONOMIC DEVELOPMENT	142,495	145,470	126,608	157,150	19,890	68,134	59,624	11,000
PLANNING	21,107	11,615	36,161	10,000	200	200	200	200
SERVICE ONTARIO	12,649	15,235	22,401	16,500	31,680	32,742	33,718	34,724
LIBRARY	254,277	278,872	142,500	306,500	170,324	182,801	196,634	201,436
EDUCATION	93,613	70,711	78,539	97,400	107,838	107,838	107,838	107,838
MISC / EXTERNAL BOARDS	658,814	202,955	211,174	214,700	230,406	239,643	249,363	260,789
TOTAL EXPENSES	2,563,044	1,708,740	1,914,714	1,944,150	2,477,916	2,490,230	2,545,790	2,495,155
NET ADMINISTRATION	(1,061,316)	(1,680,764)	(1,504,754)	(1,779,400)	(1,853,400)	(1,882,796)	(1,907,165)	(1,939,792)

PROTECTIVE SERVICES

2026-2029

OPERATING BUDGET

TOWNSHIP OF HORNEPAYNE

2026-2029 BUDGET - PROTECTIVE SERVICES

REVENUES	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
FIRE	(25,469)	(25,978)	(28,539)	(33,000)	(81,654)	(82,194)	(82,746)	(83,308)
EMERGENCY MANAGEMENT	(6,940)	-	-	-	-	-	-	-
POLICE	(11,108)	(3,906)	(4,858)	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)
BY -LAW ENFORCEMENT	-	(20)	(21)	(200)	-	-	-	-
BUILDING DEPARTMENT	(14,268)	(4,226)	(14,562)	(10,100)	(15,100)	(15,100)	(15,100)	(15,100)
TOTAL REVENUES	(57,785)	(34,130)	(47,979)	(53,300)	(101,754)	(102,294)	(102,846)	(103,408)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
FIRE	143,069	146,981	127,674	137,800	165,678	172,341	173,080	173,758
EMERGENCY MANAGEMENT	4,911	2,131	3,053	2,000	6,000	4,000	4,000	2,500
POLICE	178,617	184,887	201,132	203,400	222,467	228,991	235,711	242,632
BY -LAW ENFORCEMENT	4	-	73	1,200	100	100	100	100
BUILDING DEPARTMENT	27,420	6,741	11,111	11,000	14,500	14,500	14,500	14,500
TOTAL EXPENSES	354,020	340,739	343,043	355,400	408,745	419,932	427,391	433,490
NET PROTECTIVE SERVICES	296,235	306,608	295,064	302,100	306,991	317,638	324,545	330,082

PUBLIC WORKS

2026-2029

OPERATING BUDGET

TOWNSHIP OF HORNEPAYNE

2026-2029 BUDGET - PUBLIC WORKS

REVENUES	2023	2024	2025		2026	2027	2028	2029
	Actual		Actual	Budget	Budget	Budget	Budget	Budget
PUBLIC WORKS DEPARTMENT	(82,674)	(88,494)	(94,786)	(95,000)	(162,545)	(228,849)	(268,461)	(248,192)
AIRPORT	(45,345)	(48,185)	(64,824)	(58,000)	(65,000)	(65,000)	(65,000)	(65,000)
LANDFILL	(8,766)	(1,371)	(2,617)	(15,500)	(2,500)	(7,500)	(7,500)	(7,500)
CEMETERY	(3,268)	(2,330)	(3,129)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
RECREATION	(86,503)	(75,401)	(73,412)	(73,500)	(100,354)	(100,354)	(100,354)	(100,354)
LONG TERM LIABILITY	-	-	-	-	-	-	-	-
TOTAL REVENUES	(226,555)	(215,781)	(238,768)	(245,300)	(333,699)	(405,003)	(444,615)	(424,346)

EXPENSES	2023	2024	2025		2026	2027	2028	2029
	Actual		Actual	Budget	Budget	Budget	Budget	Budget
PUBLIC WORKS DEPARTMENT	1,003,043	929,479	998,355	1,049,400	1,037,893	994,499	1,020,153	1,025,344
AIRPORT	72,973	109,906	108,684	73,450	96,112	98,094	98,372	98,658
LANDFILL	233,693	149,079	132,913	131,600	131,035	136,694	137,359	138,039
CEMETERY	2,285	9,887	8,848	3,300	1,600	1,600	1,600	1,600
RECREATION	399,021	460,959	424,307	437,600	405,607	416,902	427,527	433,359
LONG TERM LIABILITY	3,100	2,344	35,018	27,250	207,861	322,372	342,224	337,056
TOTAL EXPENSES	1,714,114	1,661,654	1,708,124	1,722,600	1,880,108	1,970,161	2,027,235	2,034,056
NET PUBLIC WORKS	1,487,559	1,445,873	1,469,356	1,477,300	1,546,409	1,565,158	1,582,620	1,609,710

NON-TAX SUPPORTED

2026 OPERATING BUDGET

WATER AND WASTEWATER

2026-2029

OPERATING BUDGET

TOWNSHIP OF HORNEPAYNE
2026-2029 BUDGET - WATER/WASTEWATER

REVENUES	2023	2024	2025		2026	2027	2028	2029
	Actual		Actual	Budget	Budget	Budget	Budget	Budget
WATER	(712,805)	(762,064)	(770,631)	(761,100)	(803,193)	(834,455)	(835,630)	(850,135)
WASTEWATER	(464,288)	(467,860)	(477,211)	(464,000)	(488,090)	(497,716)	(517,820)	(528,131)
TOTAL REVENUES	(1,177,094)	(1,229,924)	(1,247,842)	(1,225,100)	(1,291,283)	(1,332,171)	(1,353,450)	(1,378,266)

EXPENSES	2023	2024	2025		2026	2027	2028	2029
	Actual		Actual	Budget	Budget	Budget	Budget	Budget
WATER	685,280	774,771	766,803	761,100	803,193	834,455	835,630	850,135
WASTEWATER	408,321	442,619	362,578	464,000	488,090	497,716	517,820	528,131
TOTAL EXPENSES	1,093,601	1,217,391	1,129,381	1,225,100	1,291,283	1,332,171	1,353,450	1,378,266
NET WATER/WASTEWATER	(83,493)	(12,534)	(118,460)	-	-	-	-	-

CAPITAL PROJECTS

2026 CAPITAL BUDGET

2026 - 2029 CAPITAL BUDGET

Administrative	Adm
Public Works	PW
Protective Services	PS
Information Technology	IT

Township of Hornepayne Capital Budget
2026 - 2029

			2026					2027	2028	2029
Projects From Previous Year(s)	Dept.	Cost Previous Year(s)	Taxation	Reserves	Grants	Other	Total	Total	Total	Total
Pavilion Washrooms	PW	5,000	0	73,267	0	0	**73,267**	0	0	0
Third Avenue Rehabilitation	PW	3,657,037	0	1,468,591	984,501	522,356	**2,975,448**	0	0	0
Landfill Expansion	PW	95,475	0	38,000	0	0	**38,000**	0	0	0
Fitness Centre Library Expansion	PW	300,000	0	0	2,097,238	762,762	**2,860,000**	1,640,000	0	0
Garage Door - 19 Becker Road	PW	0	15,999	0	0	0	**15,999**	0	0	0
Furnace - 19 Becker Road	PW	0	12,000	0	0	0	**12,000**	0	0	0
Sub-Total		**4057512**	**27,999**	**1,579,858**	**3,081,739**	**1,285,118**	**5,974,714**	**1,640,000**	**0**	**0**
Recommended Projects										
Computer Hardware	Adm	0	0	0	0	0	**0**	5,000	5,000	5,000
Townhall Renovation (H&S)	Adm	0	0	120,000	0	0	**120,000**	0	0	0
Hotbox	PW	0	33,812	0	38,000	0	**71,812**	0	0	0
Pavilion Accessible Walkway	PW	0	0	0	0	0	**0**	0	0	0
Paving Block Project	PW	0	0	0	0	0	**0**	0	0	0
Hallmark Demo/Rehabilitation	PW	0	0	0	0	0	**0**	2,000,000	0	0
RV Sewage Dumping Station	PW	0	0	0	0	0	**0**	300,000	0	0
Arena - Garage for Zamboni	PW	0	0	0	0	0	**0**	0	350,000	0
Loader	PW	0	0	0	0	0	**0**	0	0	300,000
Fitness Equipment	PW	0	0	9,000	90,000	0	**99,000**	10,000	10,000	10,000
Water and Wastewater - Capital	PW	0	0	0	0	0	**0**	0	0	0
Fire Truck	PS	0	0	0	0	0	**0**	800,000	0	0
Emergency Control Centre/Sign	PS	0	0	0	49,700	0	**49,700**	0	0	0
Fire Hall Renovation	PS	0	0	160,000	0	0	**160,000**	0	0	0
Sub-Total		**0**	**33,812**	**289,000**	**177,700**	**0**	**500,512**	**3,115,000**	**365,000**	**315,000**
Long Term Planning										
CCBF Project		0	0	0	0	0	**0**	0	8,871	27,291
OCIF Project		8,146	0	0	0	0	**0**	0	0	0
Sub-Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**8,871**	**27,291**
Annual Total		**4057512**	**61,811**	**1,868,858**	**3,259,439**	**1,285,118**	**6,475,226**	**4,755,000**	**373,871**	**342,291**

Reserves 2026 to 2029

Categories	2026	2027	2028	2029
General				
Beginning Balance	$ 1,114,860	$ 706,975	$ 679,890	$ 726,815
Additions	$ 35,000	$ 35,000	$ 65,000	$58,375
Expenditures	$ 442,885	$62,085	$ 18,075	$ 14,500
Balance on December 31	$ 706,975	$ 679,890	$ 726,815	$ 771,050
Obligatory Reserves				
Beginning Balance	$ 1,224,156	$ 168,908	$ 521,237	$ 786,046
Additions	$ 543,663	$ 476,615	$ 476,615	$ 476,615
Expenditures	$ 1,598,911	$ 124,286	$ 211,806	$ 141,410
Balance on December 31	$ 168,908	$ 521,237	$ 786,046	$ 1,121,251
TOTAL RESERVES DECEMBER 31	$ 875,883	$ 1,201,127	$ 1,512,861	$1,892,301

Adopt 2026 Budget

By-Law No. 2206-26

Levy $2,517,313

Education $116,689

Adopted May 14, 2026