



2026 Operating & Capital Budget

Township of Tay



Table of Contents

2026 Budget Summary	1
Budget Summary	1
Property Tax Levy Increase.....	4
Tay Township Property Tax Levy	5
2026 Budget Highlights	6
2026 Operating Budget Summary	8
2026 Operating Budget Detail	17
Taxation	17
Land Lease and Sale.....	23
Council and Committees of Council	24
Corporate Services.....	26
Cemeteries	32
Protective & Development Services	34
Emergency Preparedness/Disaster Response.....	34
Policing	36
Fire	36
Planning & Development Services	45
Heritage	48
Building Services	48
Municipal Law Enforcement	50
Operational Services	52
Roads	52
Roads Administration	52
Fleet & Equipment	56
Heavy Service	57
Medium Service	59
Light Service	60
Equipment	63
Roads Operations.....	66
Wastewater.....	68
Water	72
Parks and Recreation	76
Recreation Programming.....	76

Day Camp.....	77
Fitness Programming	78
Community Events	78
TOTS Soccer.....	78
Recreation Committees	79
Parks Administration.....	80
Parks Maintenance.....	82
Fleet & Equipment	85
Vehicles	85
Equipment	88
Community Centres.....	89
Library.....	90
Library Administration.....	90
Victoria Harbour Branch	92
Waubaushe Branch	93
Port McNicoll Branch	94
2026 Capital Budget.....	96
Capital Budget Summary.....	96
Corporate Services.....	96
Emergency Preparedness and Fire Services	97
Planning & Development	99
Building Services	99
Municipal Law Enforcement	101
Roads & Fleet.....	101
Wastewater.....	104
Water	106
Parks, Recreation, & Facilities.....	107
Library.....	110



Township of Tay 2026 Operating & Capital Budget

Summary

The municipal budget for Township of Tay is a proposed plan of revenue and expenditures during the year.

The operating budget contains revenue and expenses for day-to-day operations. This includes utilities, materials and supplies, wages and benefits, fuel, and equipment and repairs to equipment needed to support the services provided by the Corporate Services, Protective and Development Services, and Operational Services departments within Tay Township.

Overall operating expenses for 2026 total \$21,338,499 including transfers to reserves.

- \$6,880,922 of the overall operating expenses are attributed Building, Water, and Wastewater.
- These areas are expected to be self-funding where users who benefit or use the service bear the costs associated with that service and tax dollars generated do not ordinarily support these services. Revenues generated from these service areas support day-to-day operations, capital infrastructure maintenance and replacement within the given service area.

Removing self-funding service area expenses, the 2026 operating expenses for tax-funded areas is \$14,475,577 for Tay Township Purposes.

The capital budget contains the proposed plan for physical items and large-scale projects, that are recorded as a Tangible Capital Asset. The 2026 capital budget is \$60,035,288 and is funded through a combination of taxation, user fees, grants, borrowing, development charges, government grants and other income sources.

Tay Township is committed to delivering responsive and cost-effective municipal services and infrastructure that provide for the long-term economic, social and environmental well-being of our residents and community

Offset by other sources of funding and revenues generated, the 2026 requirement from taxation is \$12,711,974.

- \$2,055,937 For Tay Township relating to Policing
- \$10,656,037 for Tay Township Purposes

2026 Property Tax Levy Increase

The overall increase for a residential property tax bill for 2026 including County of Simcoe and Education Levy is **3.45%**.

For the median residential home in Tay Township, which has an assessed value of \$220,000 (per MPAC supplied data), the annual expected increase is:

- **\$68.98** increase in Tay Township’s levy
- **\$92.87** Overall blended increase

Council’s approval of the 2026 budget reflects our commitment to balancing affordability with the investments needed to support our growing community. Council and staff have worked hard to keep the tax increase modest while continuing to fund critical infrastructure, emergency services, and community supports. This budget ensures Tay Township remains a safe, well-served, and connected community now and into the future
 - Mayor Ted Walker



Total estimated increase \$92.87



Per **\$100** of property taxes collected:

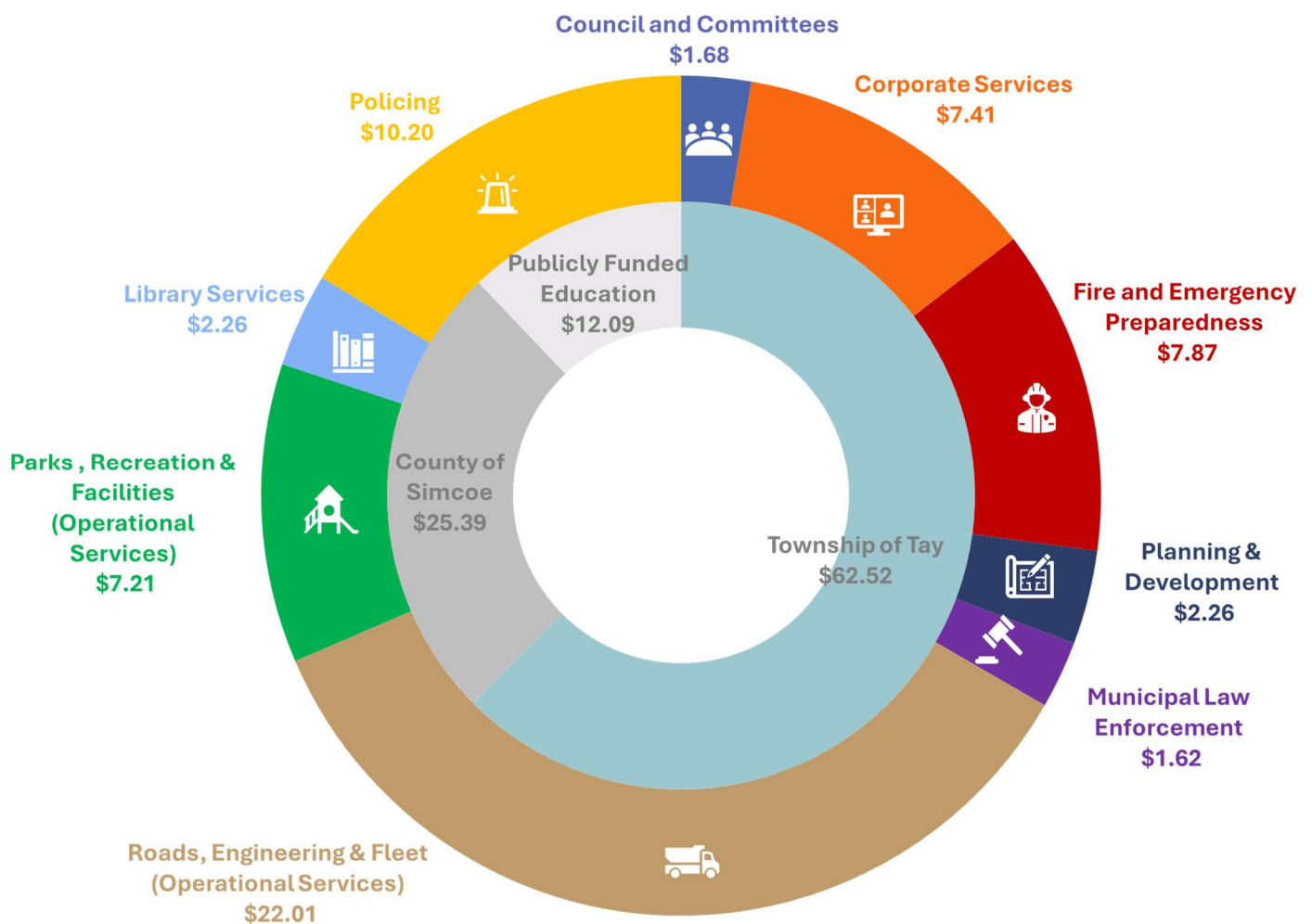


- **\$25.39** supports services provided by Simcoe County
- **\$12.09** supports publicly funded Education
- **\$62.52** supports services provided by Tay Township, including the provision of policing services

Tay Township Property Tax Levy

For every **\$100** of residential properties taxes collected by Tay Township, **\$62.52** is retained by Tay Township.

- **\$10.20** supports the provision of Policing services
- **\$52.32** supports Tay Township's provision of municipal services



Budget Highlights

Roads and Infrastructure



Funding from the 2026 Ontario Community Infrastructure Fund (OCIF), along with municipal taxation, will support the 2026 Capital Roads Program. This investment will help improve road safety, extend pavement lifespan, and ensure reliable infrastructure for residents and visitors.

Community Support and Grants

The 2026 budget maintains funding for Community Assistance Grants at \$25,000. A contribution of \$25,000 has been made to Georgian Bay General Hospital and \$12,500 Georgian Bay Physician Recruitment continue at previous levels, supporting access to local healthcare services.



Emergency Preparedness and Fire Services



To support timely and effective emergency response, funding is included to replace one of the three aging auto extrication tools. The remaining units will be replaced in future years. As identified in the Fire Master Plan, the budget also includes the purchase of an off-road vehicle. This equipment will improve Tay Fire Services' ability to respond to emergencies in remote or hard to access areas, including during severe weather events. The funding includes the off-road vehicle, track kit, transport trailer, firefighting skid unit with water and pump, and patient transport capabilities.

2026-2030 Municipal Elections

Funding for election-related services is included in the 2026 budget, with contributions set aside in non-election years to reduce the impact on taxpayers. The total cost of the 2026 election is estimated at \$76,000. Of this, \$56,000 will be funded from the Election Reserve, with the remaining \$20,000 funded through taxation, which is consistent with previous years.



Municipal Law Enforcement



Dog licensing software will improve the level of service for residents, with licenses available online or by phone. The system will connect to a national pet registry, allowing owners to create profiles, report lost pets, and receive alerts. Unique tags codes will help reunite lost dogs with their owners at any time.



Township of Tay

2026 Operating Budget Summary

	2025 Budget	2026 Budget
TOTAL UNASSIGNED	(11,835,218)	(12,332,737)
TOTAL CORPORATE SERVICES	2,149,267	2,130,848
<i>Land</i>	<i>0</i>	<i>0</i>
<i>Council & Committees of Council</i>	<i>383,369</i>	<i>387,528</i>
<i>Administration</i>	<i>1,765,898</i>	<i>1,743,320</i>
TOTAL PROTECTIVE AND DEVELOPMENT SERVICES	2,605,596	2,776,941
<i>Emergency Preparedness</i>	<i>21,215</i>	<i>25,839</i>
<i>Policing</i>	<i>0</i>	<i>0</i>
<i>Fire</i>	<i>1,738,976</i>	<i>1,829,505</i>
<i>Planning & Development</i>	<i>499,448</i>	<i>532,875</i>
<i>Building Services</i>	<i>0</i>	<i>0</i>
<i>Municipal Law Enforcement</i>	<i>337,957</i>	<i>380,622</i>
<i>Heritage</i>	<i>8,000</i>	<i>8,100</i>
TOTAL OPERATIONAL SERVICES	7,093,496	7,424,948
<i>Roads and Fleet</i>	<i>4,936,636</i>	<i>5,189,622</i>
<i>Park & Recreation</i>	<i>2,156,860</i>	<i>2,235,326</i>
<i>Water</i>	<i>0</i>	<i>0</i>
<i>Wastewater</i>	<i>0</i>	<i>0</i>
Total Library Operations		
<i>Library Grant</i>	<i>516,660</i>	<i>536,632</i>
<i>Library (Surplus)/Deficit</i>	<i>0</i>	<i>0</i>

Taxation/Unassigned

Tay Township's Own Purposes Levy

Regular Billing	(10,069,997)	(10,497,535)
Supplementary Billing/Tax Write Offs	(134,000)	(49,256)
Grants In Lieu	(53,242)	(55,620)
Taxable Class shared as P-I-L	(54,279)	(53,626)
Total Tay Township's Own Purposes Levy	(10,311,518)	(10,656,037)

Education Tax Levy

Administration	2,864,714	2,884,733
Regular Billing	(2,875,229)	(2,895,309)
Tax Write Offs	0	0
Grants In Lieu	(43,764)	(43,764)
Grants in Lieu Allocation	54,279	54,340
Total Education Tax Levy	0	0

County Tax Levy

Administration	4,910,048	5,118,938
Regular Billing	(4,885,077)	(5,092,461)
Tax Write Offs	0	0
Grants In Lieu	(24,326)	(25,827)
Grants in Lieu Allocation	(645)	(650)
Total County Tax Levy	0	0

Policing Levy

Administration	(1,908,917)	2,055,937
Regular Billing	1,899,459	(2,045,823)
Supplementary Billing/Tax Write Offs	0	0
Grants In Lieu	9,458	(10,114)
Total Policing Levy	0	0

Street lighting Levies

Street lighting Levies Total	0	0
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Total Taxation

(10,311,518) (10,656,037)

Wastewater Levies

Administration	0	0
Total Wastewater Levies	0	0

Water Levies

Administration	0	0
Total Water Levies	0	0

Tile Drainage

Tile Drainage Revenue	(4,552)	0
Tile Drainage Loans	4,552	0
Total Tile Drainage	0	0

Financial Other

Tay H.E.C. - Incorporation & Ac	0	0
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	2025 Budget	2026 Budget
Unconditional Grants	(1,623,700)	(1,776,700)
Transfer to Capital Reserve	100,000	100,000
Total Financial Other	(1,523,700)	(1,676,700)
Total Unassigned	(11,835,218)	(12,332,737)

Corporate Services

Land - Lease and Sale

Administration	0	0
Municipal Land	0	0
Total Land - Lease and Sale	0	0

Council and Committees of Council

Council

Administration	289,669	300,128
Post Retirement Benefits	21,500	15,000
Georgian Bay General Hospital	37,500	37,500
Total Council	348,669	352,628

Committees of Council

Grants and Donation Committee	25,000	25,000
Seniors Committee	2,000	2,900
Horticulture Committee	2,000	4,855
Audit Committee	0	150
Joint Accessibility Advisory Committee	0	820
Agriculture Advisory Committee	0	200
Council Committees (General)	5,700	975
Total Committees of Council	34,700	34,900

Total Council and Committees of Council	383,369	387,528
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Corporate Services Administration

Corporate Services Revenue	(1,242,694)	(1,214,695)
Corporate Services Wages & Benefits	1,823,601	1,886,977
Other Expenses		
Corporate Services Other Expenses	1,050,647	917,378
Administrative Services Other Expenses	0	7,400
Legislative Services Other Expenses	0	17,050
Financial Services Other Expenses	0	20,150
Total Corporate Services Other Expenses	1,050,647	961,978

Corporate Management

Township Re-branding/Logo	0	6,000
Health and Safety	10,000	9,000
Corporate Training	20,000	20,000
Asset Management	50,000	22,900
Marriage Ceremonies & Licences	(9,500)	(9,500)
SSEA Administration	(45,000)	(46,080)
Compensation/Organizational Review	10,000	10,000
Municipal Building (Park Street)	98,500	98,500
Mini-Mall (Albert Street)	(19,656)	(21,760)
Election	20,000	20,000
Total Corporate Management	134,344	109,060

	2025 Budget	2026 Budget
Total Corporate Services Administration	1,765,898	1,743,320
Corporate Services Total	2,149,267	2,130,848

Cemeteries

Cemeteries		
Victoria Harbour Cemetery	0	0
Waubashene Cemetery	0	0
Waverley Cemetery	0	0
Total Cemeteries	0	0

Protective And Development Services

Emergency Preparedness/Disaster Response

Emergency Preparedness	19,645	19,645
Emergency/Disaster Response	0	5,000
Spills Deployment Trailer	1,570	1,194
Total Emergency Preparedness/Disaster Response	21,215	25,839

Policing

Administration	(65,000)	(25,500)
Port McNicoll	0	500
Joint Police Service Board	65,000	25,000
Total Policing	0	0

Fire

Fire Administration

Fire Department Revenue	(71,700)	(69,000)
Fire Wages & Benefits	855,059	865,891
Fire Admin Expenses	581,276	652,447
Communications	71,722	80,722
Insurance Deductible	0	0
Training	62,968	63,748
Fire Prevention	3,800	3,800
Antique Fire Truck	1,535	1,249
Donations / Air-boat Rescue	0	0
Fire Safety Plan	5,000	7,000
Equipment	50,800	54,238
Car 1 - (Fire Chief) 2019 Ford F150 XLT	7,735	7,608
Car 2 - (Deputy Chief) 2022 Ford F150 XL	9,635	7,565
Car 3 - 2013 Chevrolet Silverado 2500	3,835	2,176
UTV - 2026	0	500
Total Fire Administration	1,581,665	1,677,944

Waubashene Hall (Station 1)

Building	16,496	16,928
Equipment	18,880	13,809
P1 - 2019 Freightliner M2 Straight Truck Pumper	3,000	3,000
T1 - 2019 Freightliner M2 Tanker	2,200	2,200
R1 - 2017 Ford F750 Rescue	2,300	2,300
Total Waubashene Hall (Station 1)	42,876	38,237

	2025 Budget	2026 Budget
Old Fort Hall (Station 2)		
Building	19,400	19,698
Equipment	12,070	8,985
P21 - 2023 Freightliner Pumper	3,000	5,000
T22 - 2021 Freightliner M2-106 Pumper Tanker	2,000	3,000
Total Old Fort Hall (Station 2)	36,470	36,683
Port McNicoll Hall (Station 4)		
Building	12,475	12,637
Equipment	9,145	6,167
P41 - 2004 Freightliner Pumper	4,000	6,000
R43 - 2012 Ford F450 Rescue	2,500	3,000
Total Port McNicoll Hall (Station 4)	28,120	27,804
Victoria Harbour Hall (Station 5)		
Building	16,825	17,493
Equipment	21,720	13,344
P51 - 2009 Freightliner Fire Truck FL80 Pumper	5,000	7,500
R53 - Ford SuperDuty F350 Rescue	1,500	3,000
T52 - 2013 Freightliner M2 Straight Truck Tanker	4,000	6,500
R3 - 2000 Ford Econoline Van Rescue	800	1,000
Total Victoria Harbour Hall (Station 5)	49,845	48,837
Total Fire	1,738,976	1,829,505

Planning & Development

Planning Revenue	(93,500)	(53,500)
Planning Wages & Benefits	333,138	340,932
Planning Admin Expenses	63,814	63,971
OMB Hearings	22,733	12,733
Committee of Adjustments	(34,350)	(34,350)
Official Plan	20,000	20,000
Municipal Sustainability Plan (Sustainable Severn Sound)	13,141	13,537
Development Charge Review	10,000	10,000
Zoning By-Law Review	20,000	0
Source Water Protection	10,024	10,851
Planning Fee Review	0	20,000
Severn Sound Environmental Association Core Services	134,448	128,701
Total Planning and Development	499,448	532,875

Heritage

Heritage	2,800	4,500
Heritage Committee	5,200	3,600
Total Heritage	8,000	8,100

Building Services

Building Revenue	(394,500)	(496,370)
Building Wages & Benefits	317,648	389,706
Building Admin Expenses	66,508	60,572
17-74 - Ford Escape SE 4WD 4 Door (2017)	4,222	3,796
24-77 - Ford Maverick xl, Crew Cab, AWD (2024)	6,122	2,296
Building Fee Review	0	40,000
Total Building	0	0

	2025 Budget	2026 Budget
Total Medium Service	42,096	41,553
Light Service		
SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014)	7,722	0
14-72 - Ford F250 3/4 Ton (2015)	8,345	0
16-03 - Ford Transit Van (2015) (Former MLEO Van)	0	3,046
17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	8,422	5,296
17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	8,422	3,596
20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020)	10,222	6,596
23-01 - Ford F150 1/2 Ton (2023)	8,172	4,596
24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024)	8,222	3,296
25-87 - Ford F250, 4X4, XLT, Regular Cab (2026)	0	6,571
Total Light Service	59,527	32,997
	0	0
Equipment		
Mobile Equipment		
18-22 - John Deere 772 GP Grader (2018)	25,000	21,590
17-25 - John Deere 410L Backhoe (2017)	24,700	21,000
21-26 - John Deere 524 Loader (2021)	20,000	25,590
09-28 - New Holland TV145 Articulating Tractor (2009)	31,000	25,000
08-34 - Trackless Track-MT6T Sidewalk Tractor (2008)	14,000	7,090
17-64 - Trackless Track-MT7T Sidewalk Tractor (2017)	12,000	4,000
14-37 - Thompson A Propane Steam Boiler (2014)	300	300
06-56 - Bandit 150 Wood Chipper (2006)	3,500	3,000
22-60 - Sure-Trac Tilt Deck 7 ton (2022)	2,170	1,694
23-69 - Holder S75 Sidewalk Tractor and attachments (2023)	10,000	11,590
23-76 - Tar and Chip Machine (2023)	500	550
26-90 - 2026 Wood Chipper (2026)	0	3,000
26-92 - 2026 Tractor with Plow Blade (2026)	0	7,000
Small Equipment		
<i>Including chainsaws, quick-cut saws, torches, welders and other small tools and equipment</i>		
Small Equipment	0	12,900
Chainsaws/Quick Cut Saws/Small Tools & Equipment	5,000	0
Torches, Welders	1,700	0
Total Equipment	149,870	144,304
Total Vehicles & Equipment	745,503	739,178
Road Operations		
Administration	1,155,997	1,314,237
Storm-water Management	60,000	75,000
Tree Removal	85,000	75,000
Bridges and Culverts	38,000	38,000
Roadside Maintenance (Tree Removal, Ditching, Shouldering)	140,000	145,000
Hardtop Maintenance (Patching, Line painting, Street Sweeping)	121,000	121,000
Loose Top Maintenance	200,000	116,000
Winter Maintenance (Sand & Salt)	170,000	272,600
Signs and Guide rails	15,700	17,700
Traffic Safety Study	10,000	10,000
Sidewalk Maintenance	80,000	80,000
Street lighting	143,000	143,000
Total Road Operations	2,218,697	2,407,537

	2025 Budget	2026 Budget
Total Operational Services - Roads & Fleet	4,936,636	5,189,622
Wastewater		
Wastewater Revenues	(3,111,621)	(3,110,034)
Wastewater Wages and Benefits	107,136	137,963
Wastewater Admin Expenses	1,642,708	1,558,123
Communications	6,880	6,780
Environmental Master Servicing Study	100,000	150,000
Port McNicoll	389,075	367,100
Victoria Harbour	616,800	649,800
Sewer Main Repair/Replace - I.I. Reduction	170,000	160,000
VH Wastewater Treatment Plant Upgrades	79,022	80,268
PM Wastewater Plant Debt	0	0
Total Wastewater	0	0
Water		
Water Revenues	(3,201,970)	(3,274,518)
Water Wages and Benefits	108,737	137,963
Water Admin Expenses	2,306,284	2,324,211
Communications	12,000	13,000
Environmental Master Servicing Study	100,000	100,000
Water Conservation	2,500	2,500
Water Service Agreement with Midland	0	0
Tay Area Water Treatment Plant	294,379	327,025
Tay Area Water Distribution	321,775	312,275
Rope Subdivision	55,625	57,250
Valve Service Trailer	670	294
Water Debt - DCA portion	0	0
Total Water	0	0
Parks & Recreation		
Recreation Programming		
Recreation Revenue	0	0
Recreation Wages and Benefits	62,435	55,008
Recreation Admin Expenses	21,050	23,150
Day Camp		
Day Camp Prog. Revenue	(93,500)	(103,580)
Day Camp Wages & Benefits	77,874	98,069
Day Camp Expenses	24,330	29,980
Total Day Camp	8,704	24,469
Teen Programs Revenue	0	0
Fitness Programs	(6,000)	(6,000)
Community Events	7,600	6,000
Soccer Program	(3,250)	(3,250)
Tay Charity Golf Tournament	0	0
Port McNicoll Recreation Committee	500	0
Victoria Harbour Recreation Committee	0	0
Waubaushe Recreation Committee	1,000	0
Total Recreation	92,039	99,377
Parks Administration		
Parks Revenues	(57,818)	(72,983)
Parks Wages & Benefits	982,055	1,044,490

	2025 Budget	2026 Budget
Parks Admin Expenses	337,402	349,282
Communications	400	0
Insurance Deductible	0	0
Total Parks Administration	1,262,039	1,320,789

Parks Maintenance

Oakwood Park	8,000	9,300
Sunset Park	6,650	6,650
Mackenzie Park	2,500	2,650
Albert Street Park	3,600	3,600
Talbot Park (2 ball diamonds, snack shack, Youth Centre)	18,500	17,500
Patterson Park	4,675	3,625
Tay Community Rink Revenue	(37,000)	(52,000)
Tay Rink Wages & Benefits	84,275	91,868
Tay Rink Expenses	61,400	70,750
Ice Resurfacer	5,500	4,750
Bridgeview Park (2 ball diamonds, portable, snack shack, rink)	10,950	11,050
Waverley Park (ball diamond, playground, changeroom, snack shack)	7,000	7,700
Tay Shore Trail	22,825	22,850
Waverley Cenotaph Committee	500	0
Total Parks Maintenance	199,375	200,293

Vehicles & Equipment

Vehicles

Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015)	5,885	0
18-05 - Chevrolet Express Cargo Van (2018)	6,782	5,862
17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017)	15,150	1,562
16-09 - Ford Super Duty F-350 1 Ton Dump (2016)	11,470	2,870
25-81 - Ford Maverick XLT, Crew Cab, AWD (2025)	0	3,996
29-91 - TR16-09 Replacement	0	7,657
Total Vehicles	39,287	21,947

Equipment

Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007)	800	0
22-31 - Mahindra 1635 Tractor (2022)	4,000	4,250
25-82 - 2025 Narrow Tractor	0	2,950
Riding Lawn Mowers	7,500	9,900
<i>Riding Lawn Mower Details:</i>		
<i>22-32 Kubota ZD1211R Zero Turn Lawn Mower (2022)</i>		
<i>06-32 Kubota ZD25-60 Zero Turn Lawn Mower (2018)</i>		
<i>Replaced 2025 - 15-32 Kubota ZD331RP Zero Turn Lawn Mower (2015)</i>		
25-83 - 2025 Riding Lawn Mower	0	2,200
Rental Equipment	3,000	3,800
Small Equipment	4,000	4,000
Trailer	1,340	0
Replaced 2025 - 15-50 A-B Landscape Trailers	1,420	0
25-84 - 2025 Landscape Trailer	0	794
25-85 - 2025 Landscape Trailer	0	794
Total Equipment	22,060	28,688

Total Vehicles & Equipment	61,347	50,635
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	2025 Budget	2026 Budget
Community Centres		
Oakwood Park Community Centre	20,325	22,100
Port McNicoll Community Centre	5,075	5,500
Total Community Centres	25,400	27,600
Library Grant		
Administration	516,660	536,632
Total Library Grant	516,660	536,632
Total Parks	2,064,821	2,135,949
Total Parks & Recreation	2,156,860	2,235,326
TOTAL OPERATIONAL SERVICES	7,093,496	7,424,948

Library Services

Library Administration		
Library Admin Revenue	(624,403)	(634,590)
Library Wages & Benefits	420,591	450,727
Library Admin Expenses	156,712	137,199
Community Donations	0	0
Programs	600	600
Total Administration	(46,500)	(46,064)
Victoria Harbour Branch		
Administration	13,372	14,374
Community Donations	(400)	(400)
Total Victoria Harbour Branch	12,972	13,974
Waubauskene Branch		
Administration	13,870	12,130
Community Donations	(200)	(500)
Total Waubauskene Branch	13,670	11,630
Port McNicoll Branch		
Administration	20,058	20,860
Community Donations	(200)	(400)
Total Port McNicoll Branch	19,858	20,460
Total Library (Surplus)/Deficit	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Tay Township's Own Purposes Levy

Regular Billing:

1-1-0011-801-0811 RESIDENTIAL AND FARM LEVY	(9,418,396)	(9,426,323)	(9,823,213)
1-1-0011-801-0813 Multi Family Residential	(34,115)	(34,145)	(35,337)
1-1-0011-801-0815 COMMERCIAL TAXATION	(438,285)	(438,656)	(452,847)
1-1-0011-801-0816 INDUSTRIAL TAXATION	(54,525)	(46,031)	(56,684)
1-1-0011-801-0817 PIPELINE TAXATION	(36,725)	(36,756)	(38,066)
1-1-0011-801-0818 FARMLAND TAXATION	(70,453)	(70,513)	(72,638)
1-1-0011-801-0819 MANAGED FORESTS TAXATION	(17,557)	(17,573)	(18,750)

Total Regular Billing	(10,070,057)	(10,069,997)	(10,497,535)
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Supplementary Billing/Tax Write Offs:

1-1-0011-803-0811 RESIDENTIAL & FARM	(35,389)	(134,000)	(49,256)
1-1-0011-803-0815 COMMERCIAL TAXATION	1,699	0	0
1-1-0011-803-0818 FARMLAND TAXATION	439	0	0

Total Supplementary Billing/Tax Write Offs	(33,251)	(134,000)	(49,256)
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Grants In Lieu:

1-1-0011-804-0870 GRANTS IN LIEU - OTHER	(895)	0	0
1-1-0011-804-0871 GRANTS IN LIEU LEVIED	(53,811)	(53,242)	(55,620)

Total Grants In Lieu	(54,706)	(53,242)	(55,620)
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Taxable Class shared as P-I-L:

1-1-0011-806-0871 GRANTS IN LIEU ALLOCATION	0	(54,279)	(53,626)
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Total Taxable Class shared as P-I-L	0	(54,279)	(53,626)
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Total Tay Township's Own Purposes Levy	(10,158,014)	(10,311,518)	(10,656,037)
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Education Tax Levy

Administration:

1-1-0012-100-7030 EDUCATION LEVY REMITTANCE	2,873,754	2,864,714	2,884,733
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Total Administration

2,873,754	2,864,714	2,884,733
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Regular Billing:

1-1-0012-801-0811 RESIDENTIAL & FARM LEVY	(2,257,584)	(2,257,583)	(2,273,208)
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1-1-0012-801-0813 MULTI FAMILY RESIDENTIAL	(8,166)	(8,166)	(8,166)
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1-1-0012-801-0815 COMMERCIAL TAXATION	(493,868)	(493,868)	(492,640)
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1-1-0012-801-0816 INDUSTRIAL TAXATION	(61,756)	(55,554)	(61,158)
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1-1-0012-801-0817 PIPELINE TAXATION	(38,993)	(38,993)	(39,019)
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1-1-0012-801-0818 FARMLAND TAXATION	(16,882)	(16,863)	(16,785)
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1-1-0012-801-0819 MANAGED FORESTS TAXATION	(4,202)	(4,202)	(4,333)
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Total Regular Billing

(2,881,451)	(2,875,229)	(2,895,309)
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Tax Write Offs:

1-1-0012-803-0811 RESIDENTIAL & FARM LEVY	(6,168)	0	0
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1-1-0012-803-0815 COMMERCIAL TAXATION	1,915	0	0
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1-1-0012-803-0818 FARMLAND TAXATION	105	0	0
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Total Tax Write Offs

(4,148)	0	0
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Grants In Lieu:

1-1-0012-804-0871 GRANTS IN LIEU LEVIED	(43,760)	(43,764)	(43,764)
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Total Grants In Lieu

(43,760)	(43,764)	(43,764)
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Grants in Lieu Allocation:

1-1-0012-806-0871 GRANTS IN LIEU ALLOCATION	0	54,279	54,340
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Total Grants in Lieu Allocation

0	54,279	54,340
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Total Education Tax Levy

(55,605)	0	0
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

County Tax Levy

Administration:

1-1-0013-100-7030 COUNTY OF SIMCOE LEVY REMITTANCE	4,929,130	4,910,048	5,118,938
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Total Administration

4,929,130	4,910,048	5,118,938
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Regular Billing:

1-1-0013-801-0811 RESIDENTIAL & FARM LEVY	(4,572,826)	(4,572,826)	(4,765,678)
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1-1-0013-801-0813 MULTI FAMILY RESIDENTIAL	(16,564)	(16,564)	(17,143)
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1-1-0013-801-0815 COMMERCIAL TAXATION	(212,796)	(212,796)	(219,697)
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1-1-0013-801-0816 INDUSTRIAL TAXATION	(26,473)	(22,330)	(27,139)
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1-1-0013-801-0817 PIPELINE TAXATION	(17,831)	(17,831)	(18,467)
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1-1-0013-801-0818 FARMLAND TAXATION	(34,214)	(34,206)	(35,240)
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1-1-0013-801-0819 MANAGED FORESTS TAXATION	(8,524)	(8,524)	(9,097)
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Total Regular Billing

(4,889,228)	(4,885,077)	(5,092,461)
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Tax Write Offs:

1-1-0013-803-0811 RESIDENTIAL & FARM LEVY	(15,584)	0	0
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1-1-0013-803-0815 COMMERCIAL TAXATION	825	0	0
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1-1-0013-803-0818 FARMLAND TAXATION	213	0	0
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Total Tax Write Offs

(14,546)	0	0
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Grants In Lieu:

1-1-0013-804-0871 GRANTS IN LIEU LEVIED	(24,318)	(24,326)	(25,827)
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Total Grants In Lieu

(24,318)	(24,326)	(25,827)
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Grants in Lieu Allocation:

1-1-0013-806-0871 GRANTS IN LIEU ALLOCATION	0	(645)	(650)
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Total Grants in Lieu Allocation

0	(645)	(650)
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Total County Tax Levy

1,038	0	0
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Policing Levy

Administration:

1-1-0014-100-7030 TRANSFER TO POLICING	0	(1,908,917)	2,055,937
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Total Administration

0	(1,908,917)	2,055,937
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Regular Billing:

1-1-0014-801-0811 RESIDENTIAL & FARM LEVY	(1,776,548)	1,778,047	(1,914,543)
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1-1-0014-801-0813 MULTI FAMILY RESIDENTIAL	(6,435)	6,440	(6,887)
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1-1-0014-801-0815 COMMERCIAL TAXATION	(82,672)	82,742	(88,260)
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1-1-0014-801-0816 INDUSTRIAL TAXATION	(10,285)	8,682	(10,903)
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1-1-0014-801-0817 PIPELINE TAXATION	(6,927)	6,933	(7,419)
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1-1-0014-801-0818 FARMLAND TAXATION	(13,292)	13,300	(14,157)
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1-1-0014-801-0819 MANAGED FORESTS TAXATION	(3,312)	3,315	(3,654)
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Total Regular Billing

(1,899,470)	1,899,459	(2,045,823)
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Supplementary Billing/Tax Write Offs:

1-1-0014-803-0811 RESIDENTIAL & FARM LEVY	(6,676)	0	0
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1-1-0014-803-0815 COMMERCIAL TAXATION	321	0	0
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1-1-0014-803-0818 FARMLAND TAXATION	83	0	0
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Total Supplementary Billing/Tax Write Offs

(6,273)	0	0
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Grants In Lieu:

1-1-0014-804-0871 GRANTS IN LIEU LEVIED	(9,448)	9,458	(10,114)
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Total Grants In Lieu

(9,448)	9,458	(10,114)
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Total Policing Levy

(1,915,191)	0	0
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Expenses relating to the Police Service Board are located under Fire and Emergency Management



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Wastewater Levies

Administration:

1-1-0016-100-0835 Wastewater Infrastructure Fee	(27,027)	(27,405)	(27,567)
1-1-0016-695-0832 PPGB WATER PROJECT	(22,286)	0	0
1-1-0016-100-7030 WASTEWATER INFRASTRUCTURE FEE REMITTANCE	0	27,405	27,567

Total Administration	(49,313)	0	0
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Total Wastewater Levies	(49,313)	0	0
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Water Levies

Administration:

1-1-0017-100-0835 Water Infrastructure Fee	(42,898)	(43,254)	(43,755)
1-1-0017-100-7030 WATER INFRASTRUCTURE FEE REMITTANCE	0	43,254	43,755

Total Administration	(42,898)	0	0
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Total Water Levies	(42,898)	0	0
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Tile Drainage

Tile Drainage Revenue:

1-1-0018-100-0833 TILE DRAINAGE	(4,552)	(4,552)	0
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Total Tile Drainage Revenue	(4,552)	(4,552)	0
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Tile Drainage Loans:

1-1-0018-100-4210 DEBT - PRINCIPAL PAYMENTS	4,294	4,294	0
1-1-0018-100-4211 DEBT - INTEREST PAYMENTS	258	258	0

Total Tile Drainage Loans	4,552	4,552	0
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Total Tile Drainage	0	0	0
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Financial Other

Tay H.E.C. - Incorporation & Ac:

1-1-1120-104-0662 INVESTMENT INCOME	(191,786)	(101,000)	0
1-1-1120-104-7020 TRANS CAPITAL EXPENDITURE	0	101,000	0
Total Tay H.E.C. - Incorporation & Ac	(191,786)	0	0

Unconditional Grants:

1-1-1120-106-0310 PROVINCE OF ONTARIO - OMPF	(811,850)	(1,623,700)	(1,776,700)
Total Unconditional Grants	(811,850)	(1,623,700)	(1,776,700)

Transfer to Capital Reserve:

1-1-1120-100-7016 TRANSFER TO RESERVES	0	100,000	100,000
Total Transfer to Capital Reserve	0	100,000	100,000

Total Financial Other (1,003,636) (1,523,700) (1,676,700)

Total Unassigned (13,223,618) (11,835,218) (12,332,737)



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Land - Lease and Sale

Administration:

1-1-1121-100-5200 LAND PURCHASE	29,217	0	0
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Total Administration	29,217	0	0
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Municipal Land:

1-1-1121-103-0497 RENTAL INCOME	(44,252)	(11,700)	(11,700)
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1-1-1121-103-0683 SALE OF LAND	(14,113)	(20,000)	(20,000)
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1-1-1121-103-2120 LEGAL FEES	2,453	15,000	15,000
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1-1-1121-103-2250 OUTSIDE SERVICES	458	1,000	1,000
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1-1-1121-103-0380 COST RECOVERIES	0	(1,500)	(1,500)
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1-1-1121-103-2160 SURVEYING FEES	0	5,000	5,000
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1-1-1121-103-7016 TRANSFER TO RESERVE	0	12,200	12,200
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Total Municipal Land	(55,454)	0	0
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Total Land - Lease and Sale	(26,236)	0	0
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Council and Committees of Council

Council

Administration:

1-1-1122-100-1110 COUNCIL HONORARIUM	205,225	205,227	214,182
1-1-1122-100-1211 C.P.P.	3,670	10,756	9,837
1-1-1122-100-1212 GROUP INSURANCE	256	182	182
1-1-1122-100-1213 EMPLOYER HEALTH TAX	4,002	4,004	4,187
1-1-1122-100-1330 MEMBERSHIPS AND DUES	6,103	9,500	9,500
1-1-1122-100-2250 OUTSIDE SERVICES	148	0	0
1-1-1122-100-2257 INTEGRITY COMMISSIONER	210	8,000	8,000
1-1-1122-100-2405 Meals & Travel On Twp Business	1,162	6,000	4,500
1-1-1122-100-2406 SPECIAL INVITATION - MAYOR'S	2,601	3,000	3,000
1-1-1122-100-2408 STAFF APPRECIATION SUMMER EVENT	9,003	6,900	6,000
1-1-1122-100-2409 SERVICE AWARDS/STAFF RECOGNITION	4,924	5,500	3,400
1-1-1122-100-2422 INTERNET CHARGES	1,500	1,500	1,500
1-1-1122-100-2446 FLOWERS GIFTS, TRIBUTES	1,690	6,000	5,000
1-1-1122-100-2510 DONATIONS TO OTHERS	4,290	10,000	5,000
1-1-1122-100-3115 CLOTHING	721	600	600
1-1-1122-100-1310 SEMINARS & COURSES	0	3,500	3,500
1-1-1122-100-2252 COMPUTER SOFTWARE MAINTENANCE	0	0	1,500
1-1-1122-100-2400 CONFERENCES	0	9,000	10,500
1-1-1122-100-2402 HEALTH AND WELLNESS (RED. EI)	0	0	6,240
1-1-1122-100-2407 STAFF HOLIDAY YEAR END EVENT	0	0	3,000
1-1-1122-100-2421 CELLULAR TELEPHONE	0	0	500

Total Administration	245,506	289,669	300,128
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Post Retirement Benefits:

1-1-1122-111-1200 BUDGETED FRINGE BENEFITS	16,449	21,500	15,000
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Total Post Retirement Benefits	16,449	21,500	15,000
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Georgian Bay General Hospital:

1-1-1122-133-2510 DONATIONS TO OTHERS (GBGH)	37,500	37,500	37,500
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Total Georgian Bay General Hospital	37,500	37,500	37,500
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Total Council	299,455	348,669	352,628
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Committees of Council

Grants and Donation Committee:

1-1-1122-113-2510 DONATIONS TO OTHERS (GADC)	22,428	25,000	25,000
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Total Grants and Donation Committee

22,428	25,000	25,000
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Seniors Committee:

1-1-1122-129-3210 SUPPLIES & MATERIALS	1,707	2,000	2,000
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1-1-1122-129-1225 HONORARIUM	0	0	900
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Total Seniors Committee

1,707	2,000	2,900
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Horticulture Committee:

1-1-1122-148-0392 FUNDRAISING - Horticulture Committee	639	0	0
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1-1-1122-148-0998 Horticulture Comm- SURPLUS	(729)	0	0
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1-1-1122-148-3210 SUPPLIES & MATERIALS	2,398	2,000	2,500
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1-1-1122-148-1225 HONORARIUM	0	0	2,355
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Total Horticulture Committee

2,308	2,000	4,855
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Audit Committee:

1-1-1122-175-1225 HONORARIUM	0	0	150
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Total Audit Committee

0	0	150
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Joint Accessibility Advisory Committee:

1-1-1122-173-1225 HONORARIUM	0	0	720
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1-1-1122-173-2405 Meals & Travel On Twp Business	0	0	100
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Total Joint Accessibility Advisory Committee

0	0	820
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Agriculture Advisory Committee:

1-1-1122-174-1225 HONORARIUM	0	0	200
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Total Agriculture Advisory Committee

0	0	200
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Council Committees (General):

1-1-1122-151-1225 HONORARIUM	3,485	5,700	975
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Total Council Committees (General)

3,485	5,700	975
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Total Committees of Council

29,928	34,700	34,900
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Total Council and Committees of Council

329,383	383,369	387,528
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Corporate Services			
Corporate Services Revenue:			
1-1-1123-100-0342 TAX CERT'S & MUN.SEARCHES	(25,572)	(27,500)	(27,500)
1-1-1123-100-0345 TAX COLLECTION ADMIN FEES-HST BY JOURNAL ENTRY	(13,992)	(5,000)	(10,000)
1-1-1123-100-0346 ADMINISTRATION FEES - HST by Journal	(53,795)	(40,000)	(50,000)
1-1-1123-100-0356 ADMINISTRATION FEES - AUTO HST ENTRY	(26,002)	(16,000)	(30,000)
1-1-1123-100-0382 PHOTOCOPYING RECOVERIES	(5,105)	(3,500)	(3,500)
1-1-1123-100-0384 Staff Sick Benefits Recovered	(199,374)	0	0
1-1-1123-100-0398 Sundry Revenue - Incl. HST	(1,458)	(700)	(1,000)
1-1-1123-100-0399 Sundry Revenue	(423)	(1,000)	(500)
1-1-1123-100-0450 GARBAGE TAG REVENUE	(930)	(1,000)	(750)
1-1-1123-100-0463 LOTTERY LICENSES	(1,815)	(2,000)	(2,000)
1-1-1123-100-0464 COMMERCIAL LICENCE FEES	(525)	(2,000)	(500)
1-1-1123-100-0551 PENALTIES & INTEREST ON TAXES	(562,215)	(400,000)	(450,000)
1-1-1123-100-0553 INTEREST ON RECEIVABLES	(437)	(500)	(500)
1-1-1123-100-0661 BANK INTEREST - CURRENT ACCT.	(761,827)	(507,000)	(400,000)
1-1-1123-100-0786 Water/WW Share -WAGES & BENEFITS	(61,745)	(110,090)	(129,640)
1-1-1123-100-0321 GOVERNMENT OF CANADA	0	(7,000)	0
1-1-1123-100-0784 INTEREST ON W/WW RECEIVABLES	0	(20,000)	(20,000)
1-1-1123-100-0785 COST SHARING EQUIPMENT	0	(37,659)	(37,659)
1-1-1123-100-0787 Salary Transfer to Library Board	0	(61,745)	(51,146)
Total Corporate Services Revenue	(1,715,214)	(1,242,694)	(1,214,695)
Corporate Services Wages & Benefits:			
1-1-1123-100-1110 SALARIES & WAGES	1,358,513	1,361,808	1,439,647
1-1-1123-100-1198 YEAR END PAYROLL ACCRUAL	21,479	5,579	0
1-1-1123-100-1210 U.I.C.	18,415	19,778	17,478
1-1-1123-100-1211 C.P.P.	55,976	55,000	58,193
1-1-1123-100-1212 GROUP INSURANCE	113,980	138,050	132,713
1-1-1123-100-1213 EMPLOYER HEALTH TAX	26,588	26,920	28,059
1-1-1123-100-1214 O.M.E.R.S.	144,085	148,495	160,988
1-1-1123-100-1220 WORKER'S COMPENSATION	33,913	33,805	34,890
1-1-1123-100-1112 PAID OVERTIME	0	15,000	15,009
1-1-1123-100-1115 WAGES - CONTRACT STAFF	0	18,428	0
1-1-1123-100-1161 VACATION - CONTRACT STAFF	0	738	0
Total Corporate Services Wages & Benefits	1,772,948	1,823,601	1,886,977



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Other Expenses			
Corporate Services Other Expenses :			
1-1-1123-100-1310 SEMINARS & COURSES	10,128	15,500	0
1-1-1123-100-1330 MEMBERSHIPS & DUES	7,380	7,000	0
1-1-1123-100-2120 LEGAL FEES	22,766	25,000	25,000
1-1-1123-100-2249 Software Licenses (Managed Services)	26,307	30,000	30,000
1-1-1123-100-2250 OUTSIDE SERVICES	2,683	7,000	5,000
1-1-1123-100-2251 COMPUTER MAINTENANCE HARDWARE	8,221	15,000	12,000
1-1-1123-100-2252 COMPUTER SOFTWARE MAINTENANCE	118,365	97,700	107,000
1-1-1123-100-2253 OUTSIDE SERVICES - ADP Payroll Software	49,435	50,400	51,375
1-1-1123-100-2254 OUTSIDE SERVICES - IT Managed Services	117,679	161,900	60,000
1-1-1123-100-2330 EQUIPMENT LEASE	777	500	1,000
1-1-1123-100-2360 CASHIER OVER/UNDER	(6)	0	0
1-1-1123-100-2370 BANK SERVICE CHARGES	4,329	4,000	4,500
1-1-1123-100-2400 CONFERENCES	13,979	15,500	0
1-1-1123-100-2405 Meals & Travel On Twp Business	4,955	6,000	0
1-1-1123-100-2410 POSTAGE & COURIER SERVICE	36,449	59,500	57,000
1-1-1123-100-2411 ELECTRONIC POSTAGE/EBILLING	2,551	2,500	5,000
1-1-1123-100-2420 TELEPHONE	5,261	7,000	7,000
1-1-1123-100-2421 CELLULAR TELEPHONE OP EXPENSE	3,617	2,000	2,100
1-1-1123-100-2430 ADVERTISING & PROMOTION	12,553	15,000	15,000
1-1-1123-100-2440 OFFICE SUPPLIES	20,576	20,000	20,000
1-1-1123-100-2450 GARBAGE TAGS	1,405	2,000	2,000
1-1-1123-100-2460 GENERAL INSURANCE	819,653	91,647	85,903
1-1-1123-100-2470 PRINTING	874	5,000	1,500
1-1-1123-100-2531 Printing - Equipment/Software Allocations	2,824	0	3,500
1-1-1123-100-3115 CLOTHING	2,857	4,000	4,000
1-1-1123-100-3120 EQUIPMENT REPAIRS & MAINT	1,565	5,000	4,500
1-1-1123-100-3540 SUBSCRIPTIONS & PUBLICATIONS	445	1,500	1,500
1-1-1123-100-5210 EQUIPMENT & FURNITURE	9,994	8,000	8,000
1-1-1123-100-2110 AUDIT/ACCOUNTING FEES	0	42,000	48,000
1-1-1123-100-7016 TRANSFER TO RESERVE	0	350,000	348,000
1-1-1123-100-7020 TRANS CAPITAL EXPENDITURE	0	0	8,500
Total Corporate Services Other Expenses	1,307,621	1,050,647	917,378



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Administrative Services Other Expenses:			
1-1-1123-169-1310 SEMINARS & COURSES <i>(New)</i>	0	0	2,700
1-1-1123-169-1330 MEMBERSHIPS & DUES <i>(New)</i>	0	0	1,200
1-1-1123-169-2400 CONFERENCES <i>(New)</i>	0	0	2,600
1-1-1123-169-2405 Meals & Travel On Twp Business <i>(New)</i>	0	0	900
Total Administrative Services Other Expenses	0	0	7,400
Legislative Services Other Expenses:			
1-1-1123-170-1310 SEMINARS & COURSES <i>(New)</i>	0	0	5,900
1-1-1123-170-2405 Meals & Travel On Twp Business <i>(New)</i>	46	0	2,550
1-1-1123-170-1330 MEMBERSHIPS & DUES <i>(New)</i>	0	0	2,700
1-1-1123-170-2400 CONFERENCES <i>(New)</i>	0	0	5,900
Total Legislative Services Other Expenses	46	0	17,050
Financial Services Other Expenses:			
1-1-1123-171-1310 SEMINARS & COURSES	0	0	7,500
1-1-1123-171-1330 MEMBERSHIPS & DUES	0	0	3,100
1-1-1123-171-2400 CONFERENCES	0	0	7,000
1-1-1123-171-2405 Meals & Travel On Twp Business	0	0	2,550
Total Financial Services Other Expenses	0	0	20,150
Total Corporate Services Other Expenses	1,307,667	1,050,647	961,978
Corporate Management			
Township Re-branding/Logo:			
1-1-1123-172-2250 OUTSIDE SERVICES	0	0	5,000
1-1-1123-172-2430 ADVERTISING & PROMOTION	0	0	1,000
Total Township Re-branding/Logo	0	0	6,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Health and Safety:			
1-1-1123-122-1310 SEMINARS & COURSES	482	1,000	0
1-1-1123-122-1315 TRAINING - CORPORATE	6,389	6,000	6,000
1-1-1123-122-1330 MEMBERSHIPS & DUES	150	200	200
1-1-1123-122-2405 Meals & Travel On Twp Business	141	500	500
1-1-1123-122-3110 MATERIALS AND SUPPLIES	376	1,000	1,000
1-1-1123-122-3540 PUBLICATIONS AND TRAINING AIDS	507	1,000	1,000
1-1-1123-122-1352 SAFETY SUPPLIES & CLOTHING	0	300	300
Total Health and Safety	8,045	10,000	9,000
Corporate Training:			
1-1-1123-120-1315 TRAINING - CORPORATE	19,335	20,000	20,000
Total Corporate Training	19,335	20,000	20,000
Asset Management:			
1-1-1123-142-2250 OUTSIDE SERVICES	51,134	50,000	16,400
1-1-1123-142-1310 SEMINARS & COURSES	0	0	2,000
1-1-1123-142-3210 MATERIALS AND SUPPLIES	0	0	2,000
1-1-1123-142-7016 TRANSFER TO RESERVES	0	0	2,500
Total Asset Management	51,134	50,000	22,900
<i>(Balance of unspent funds to be transferred to Asset Management Reserve)</i>			
Marriage Ceremonies & Licences:			
1-1-1123-149-0466 MARRIAGE LICENCE FEES (Marriage Ceremony)	(6,850)	(8,000)	(8,000)
1-1-1123-149-0467 MARRIAGE SOLEMNIZATION FEES (Marriage Ceremony)	(8,700)	(7,000)	(7,000)
1-1-1123-149-1115 WAGES-CONTRACT STAFF/STIPEND (Marriage Ceremony)	4,050	3,000	3,000
1-1-1123-149-2442 MARRIAGE LICENCE SUPPLIES (Marriage Ceremony)	2,526	2,500	2,500
Total Marriage Ceremonies & Licences	(8,975)	(9,500)	(9,500)



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
SSEA Administration:			
1-1-1123-155-0380 COST RECOVERIES (SSEA ADMINISTRATION)	(45,000)	(45,000)	(46,080)
Total SSEA Administration	(45,000)	(45,000)	(46,080)
Compensation/Organizational Review:			
1-1-1123-369-7016 TRANSFER TO RESERVE	0	10,000	10,000
Total Compensation/Organizational Review	0	10,000	10,000
Municipal Building (Park Street) - (GL Coding by Manager of Facilities):			
1-1-1123-201-2230 OFFICE CARETAKER CONTRACT	20,600	21,000	21,000
1-1-1123-201-2250 OUTSIDE SERVICES	2,161	6,000	6,000
1-1-1123-201-3410 HYDRO	19,955	17,500	17,500
1-1-1123-201-3411 WATER & SEWER	2,842	3,000	3,000
1-1-1123-201-3430 NATURAL GAS	6,192	7,000	7,000
1-1-1123-201-3480 BUILDING REPAIRS & MAINT	11,541	20,000	20,000
1-1-1123-201-5210 EQUIPMENT	1,054	21,000	21,000
1-1-1123-696-3410 HYDRO & EXPENSES LED SIGNS	2,677	3,000	3,000
Total Municipal Building (Park Street)	67,023	98,500	98,500
Mini-Mall (Albert Street) (GL Coding by Manager of Facilities):			
1-1-1123-204-0497 RENTAL INCOME	(44,317)	(41,000)	(43,000)
1-1-1123-204-0730 Rental Fee Allocated to Library Board	(5,756)	(5,756)	(5,860)
1-1-1123-204-2230 CARETAKER CONTRACT	13,751	15,000	15,000
1-1-1123-204-3410 HYDRO	2,375	2,600	2,600
1-1-1123-204-3411 WATER & SEWER	1,927	2,000	2,000
1-1-1123-204-3415 PAYMENT IN LIEU OF TAXATION	1,490	1,500	1,500
1-1-1123-204-3430 NATURAL GAS	2,243	2,500	2,500
1-1-1123-204-3480 BUILDING REPAIRS & MAINTENANCE	11,016	3,500	3,500
Total Mini-Mall (Albert Street)	(17,272)	(19,656)	(21,760)



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Election:			
1-1-1125-100-3111 ELECTION LISTS/CARDS	2,188	0	41,000
1-1-1125-100-0921 TRANSFER FROM RESERVES	0	0	(56,000)
1-1-1125-100-1115 WAGES - STUDENT/CASUAL STAFF	0	0	17,547
1-1-1125-100-1210 U.I.C.	0	0	386
1-1-1125-100-1211 C.P.P.	0	0	952
1-1-1125-100-1212 GROUP INSURANCE	0	0	26
1-1-1125-100-1213 EMPLOYER HEALTH TAX	0	0	330
1-1-1125-100-1220 WORKER'S COMPENSATION	0	0	471
1-1-1125-100-1310 SEMINARS & COURSES	0	0	1,000
1-1-1125-100-2120 LEGAL FEES	0	0	3,000
1-1-1125-100-2310 EQUIPMENT RENTAL	0	0	2,000
1-1-1125-100-2320 MEALS, TRAVEL ON TWP BUSINESS	0	0	600
1-1-1125-100-2430 ADVERTISING	0	0	2,688
1-1-1125-100-3110 MATERIALS	0	0	6,000
1-1-1125-100-7016 TRANSFER TO RESERVE	0	20,000	0
Total Election	2,188	20,000	20,000
Total Corporate Management	76,479	134,344	109,060
Total Corporate Services Administration	1,441,879	1,765,898	1,743,320
Corporate Services Total	1,745,026	2,149,267	2,130,848



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Cemeteries

Victoria Harbour Cemetery:

4-8-0010-050-0350 Cemetery Fees - Care and Maintenance	(1,700)	(1,200)	(1,200)
4-8-0010-050-0357 Cemetery Fees - Interment Rights (Lot Sales)	21	(3,000)	(3,000)
4-8-0010-050-0358 Cemetery Fees - Services/Supplies (CSERV))	(8,745)	(2,000)	(5,000)
4-8-0010-050-0359 Cemetery Fees - Monument/Marker	(787)	(500)	(500)
4-8-0010-050-0661 Bank Interest General Funds-Cemeteries	(2,630)	0	0
4-8-0010-050-2250 Outside Services-Cemeteries	14,049	5,000	8,000
4-8-0010-050-2460 INSURANCE-Cemeteries	0	500	500
4-8-0010-050-7021 Transfer to Reserves-Cemeteries	0	1,200	1,200

Total Victoria Harbour Cemetery

208

0

0

Waubashene Cemetery:

4-8-0110-050-0350 Cemetery Fees-Waub-Care and Maintenance	(4,694)	(1,200)	(1,200)
4-8-0110-050-0357 Cemetery Fees-Waub-Interment Rights	(4,439)	(3,000)	(3,000)
4-8-0110-050-0358 Cemetery Fees-Waub-Services/Supplies	(6,532)	(2,000)	(5,000)
4-8-0110-050-0662 Waub Cem- Bank Interest- Trust Funds	(3,239)	0	0
4-8-0110-050-2250 Waub Cem- Outside Services	9,242	5,000	8,000
4-8-0110-050-0359 Cemetery Fees- Waub- Monument/Marker	0	(500)	(500)
4-8-0110-050-2460 Waub Cem- Insurance	0	500	500
4-8-0110-050-7021 Transfer to Reserve-Cemeteries	0	1,200	1,200

Total Waubashene Cemetery

(9,662)

0

0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Waverley Cemetery:			
4-8-0120-050-0350 Cemetery Fees-Waverley-Care and Maintenance	(400)	(1,200)	(1,200)
4-8-0120-050-0358 Cemetery Fees- Waverley- Services/Supplies	(350)	(2,000)	(2,000)
4-8-0120-050-0396 Waverley- Due to Care and Maintenance Trust	(29,202)	0	0
4-8-0120-050-0662 Waverley Cem- Bank Interest- Trust Funds	(801)	0	0
4-8-0120-050-2250 Waverley Cem- Outside Services	7,053	5,000	5,000
4-8-0120-050-3410 Waverley Cemetery Hydro-Cemeteries	2,873	0	0
4-8-0120-050-0357 Cemetery Fees- Waverley- Interment Rights	0	(3,000)	(3,000)
4-8-0120-050-0359 Cemetery Fees- Waverley- Monument/Marker	0	(500)	(500)
4-8-0120-050-2460 Waverley Cem-Insurance	0	500	500
4-8-0120-050-7021 Transfer to Reserves-Cemeteries	0	1,200	1,200
Total Waverley Cemetery	(20,826)	0	0
Total Cemeteries	(30,281)	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Emergency Preparedness/Disaster Response

Emergency Preparedness:

1-1-1224-100-1310 SEMINARS & COURSES	4,922	5,000	5,000
1-1-1224-100-1330 MEMBERSHIP AND DUES	274	125	125
1-1-1224-100-2250 OUTSIDE SERVICES	6,363	6,500	6,500
1-1-1224-100-2420 TELEPHONE	2,256	2,520	2,520
1-1-1224-100-2430 ADVERTISING & PROMOTION	276	500	500
1-1-1224-100-2440 OFFICE SUPPLIES	2,037	1,000	1,000
1-1-1224-100-3120 Equipment Repairs and Maintenance	4,423	4,000	4,000

Total Emergency Preparedness	20,550	19,645	19,645
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(Balance of unspent funds to be transferred to Emergency/Disaster Response Reserve)

Emergency/Disaster Response:

1-1-1224-210-0551 PENALTIES AND INTEREST	(10,000)	0	0
1-1-1224-210-1110 SALARIES & WAGES	46,617	0	0
1-1-1224-210-1210 U.I.C.	876	0	0
1-1-1224-210-1211 C.P.P.	2,699	0	0
1-1-1224-210-1213 EMPLOYER HEALTH TAX	916	0	0
1-1-1224-210-1214 O.M.E.R.S.	3,005	0	0
1-1-1224-210-1220 WORKER'S COMPENSATION	1,311	0	0
1-1-1224-210-2310 VEHICLE AND EQUIPMENT RENTAL	4,525	0	0
1-1-1224-210-3110 MATERIALS AND SUPPLIES	10,139	0	0
1-1-1224-210-3350 UNMARKED DIESEL	2,247	0	0
1-1-1224-210-3360 MARKED DIESEL	10,318	0	0
1-1-1224-210-7016 TRANSFER TO RESERVE	0	0	5,000

(Establishment of Emergency Disaster Response Reserve)

Total Emergency/Disaster Response	72,652	0	5,000
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Spills Deployment Trailer:

1-1-1224-454-3380 REPAIRS AND MAINTENANCE	989	400	400
1-1-1224-454-5210 EQUIPMENT	799	500	500
1-1-1224-454-3310 VEHICLE INSURANCE	0	670	294

Total Spills Deployment Trailer	1,788	1,570	1,194
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Total Emergency Preparedness/Disaster Response	94,990	21,215	25,839
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Policing

Administration:

1-1-1239-100-0399 SUNDRY REVENUE	(7,611)	(16,000)	(1,500)
1-1-1239-100-0562 PROVINCIAL OFFENCES ACT REV	(22,009)	(30,000)	(30,000)
1-1-1239-100-2250 OUTSIDE SERVICES	1,868,331	1,870,511	1,933,879
1-1-1239-100-0895 Taxation levied for Policing	0	(1,908,917)	(2,055,937)
1-1-1239-100-0921 TRANSFER FROM RESERVES	0	0	(35,871)
1-1-1239-100-2253 PRIOR YEAR ACTUAL COST ADJ	0	19,406	163,929

Total Administration	1,838,711	(65,000)	(25,500)
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Port McNicoll:

1-1-1239-341-3480 BUILDING REPAIRS & MAINTENANCE	425	0	500
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Total Port McNicoll	425	0	500
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Joint Police Service Board:

1-1-1239-159-1225 PER DIEM/STIPEND POLICE SERVICE BOARD	25,000	51,000	25,000
1-1-1239-159-2405 Meals & Travel On Twp Business	(1)	5,000	0
1-1-1239-159-1310 SEMINARS AND COURSES	0	5,000	0
1-1-1239-159-2460 GENERAL INSURANCE	0	4,000	0

Total Joint Police Service Board	24,999	65,000	25,000
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Total Policing	1,864,135	0	0
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Fire Administration

Fire Department Revenue:

1-1-2231-100-0322 FIRE PAYMENTS MTO	(15,846)	(25,000)	(25,000)
1-1-2231-100-0340 INSPECTION & FEES	(75)	(400)	(4,000)
1-1-2231-100-0380 COST RECOVERIES	(21,704)	0	0
1-1-2231-100-0483 FIRE PERMITS	(36,348)	(40,000)	(40,000)
1-1-2231-100-0399 SUNDRY RECEIPTS	0	(6,300)	0

Total Fire Department Revenue	(73,973)	(71,700)	(69,000)
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Fire Wages & Benefits:

1-1-2231-100-1000 FIREFIGHTERS HALL GRANTS	10,000	10,000	10,000
1-1-2231-100-1110 SALARIES & WAGES	435,973	418,225	430,804
1-1-2231-100-1115 WAGES - CONTRACT STAFF	280,332	6,143	0
1-1-2231-100-1198 YEAR END PAYROLL ACCRUAL	7,332	1,714	0
1-1-2231-100-1210 U.I.C.	5,104	6,046	5,136
1-1-2231-100-1211 C.P.P.	16,133	16,819	17,188
1-1-2231-100-1212 GROUP INSURANCE	43,460	42,438	40,657
1-1-2231-100-1213 EMPLOYER HEALTH TAX	8,535	13,717	13,387
1-1-2231-100-1214 O.M.E.R.S.	45,095	45,724	49,218
1-1-2231-100-1220 WORKER'S COMPENSATION	31,325	14,727	13,733
1-1-2231-100-1112 PAID OVERTIME	0	20,000	20,000
1-1-2231-100-1121 FIREFIGHTERS COMPENSATION	0	248,102	265,768
1-1-2231-100-1161 VACATION - CONTRACT STAFF	0	11,404	0

Total Fire Wages & Benefits	883,289	855,059	865,891
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Fire Admin Expenses:			
1-1-2231-100-1310 SEMINARS AND COURSES	2,060	3,500	3,500
1-1-2231-100-1330 MEMBERSHIPS & DUES	4,550	4,500	4,500
1-1-2231-100-1351 UNIFORMS	5,734	5,000	5,000
1-1-2231-100-1360 FIREFIGHTER INSURANCE(VFIS & EAP)	25,191	15,000	15,000
1-1-2231-100-2250 OUTSIDE SERVICES	15,309	16,000	16,000
1-1-2231-100-2400 CONFERENCES	2,051	2,500	2,500
1-1-2231-100-2405 Meals & Travel On Twp Business	999	1,500	1,500
1-1-2231-100-2410 POSTAGE & COURIER SERVICE	3,930	3,000	3,000
1-1-2231-100-2421 CELL PHONES, BLACKBERRY	4,384	3,600	3,600
1-1-2231-100-2440 OFFICE SUPPLIES	684	500	500
1-1-2231-100-2483 FIRE PERMIT SOFTWARE AND COLLECTION FEES	1,117	0	0
1-1-2231-100-3115 SAFETY SUPPLIES & CLOTHING	15,945	15,000	15,000
1-1-2231-100-3180 TESTING AND CERTIFICATION	5,969	6,000	6,000
1-1-2231-100-3540 SUBSCRIPTIONS & PUBLICATIONS	1,252	1,650	1,650
1-1-2231-100-4210 DEBT - PRINCIPAL PAYMENTS	58,866	58,867	60,891
1-1-2231-100-4211 DEBT - INTEREST PAYMENTS	48,410	48,410	46,386
1-1-2231-100-2460 GENERAL INSURANCE	0	69,503	69,214
1-1-2231-100-4212 DEBT - INTEREST ACCRUAL	0	(654)	(694)
1-1-2231-100-7016 TRANSFER TO RESERVE	0	288,000	303,000
1-1-2231-100-7020 TRANSFER TO CAPITAL FUND	0	39,400	95,900
Total Fire Admin Expenses	196,453	581,276	652,447
Communications:			
1-1-2231-102-2250 OUTSIDE SERVICES - CERB 911 BILLING	6,222	6,222	6,222
1-1-2231-102-2252 COMPUTER SOFTWARE MAINTENANCE	47,568	20,000	24,000
1-1-2231-102-2261 FIRE DISPATCH AGREEMENT	39,706	37,000	40,000
1-1-2231-102-2320 FACILITY RENTAL	1,362	1,800	1,800
1-1-2231-102-3120 REPAIRS AND MAINTENANCE	8,128	3,200	5,000
1-1-2231-102-3320 LICENSE	3,025	3,000	3,200
1-1-2231-102-3410 HYDRO	370	500	500
Total Communications	106,382	71,722	80,722



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Insurance Deductible:			
1-1-2231-110-0380 COST RECOVERIES	(5,583)	0	0
1-1-2231-110-2250 OUTSIDE SERVICES - INSURANCE DEDUCTIBLE	5,000	0	0
Total Insurance Deductible	(583)	0	0
Training:			
1-1-2231-120-1197 LOST WAGES / TRAINING	29,485	26,000	26,780
1-1-2231-120-1310 SEMINARS & COURSES	5,927	7,000	7,000
1-1-2231-120-1312 VOLUNTEER RECRUIT TRAINING	25,396	25,000	25,000
1-1-2231-120-2405 Meals & Travel On Twp Business	1,487	1,468	1,468
1-1-2231-120-2425 TRAINING AIDS - FIRE DEPT	2,997	3,500	3,500
Total Training	65,293	62,968	63,748
Fire Prevention:			
1-1-2231-123-0630 DONATIONS	(277)	0	0
1-1-2231-123-2430 ADVERTISING	509	500	500
1-1-2231-123-2520 CONTRIBUTION TO MUNICIPALITY	812	800	0
1-1-2231-123-3210 SUPPLIES MATERIALS	2,996	2,500	3,300
Total Fire Prevention	4,039	3,800	3,800
Antique Fire Truck:			
1-1-2231-130-3110 MATERIALS AND SUPPLIES	1,087	950	1,000
1-1-2231-130-3310 VEHICLE INSURANCE	0	585	249
Total Antique Fire Truck	1,087	1,535	1,249
Donations / Air boat Rescue:			
1-1-2231-152-0630 Donations (Air boat Rescue)	(167,686)	0	0
Total Donations / Air boat Rescue	(167,686)	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Fire Safety Plan:			
1-1-2231-395-2250 OUTSIDE SERVICES	7,771	35,000	0
1-1-2231-395-0921 TRANS FROM RESERVES - FIRE MASTER PLAN	0	(35,000)	0
1-1-2231-395-7016 TRANSFER TO RESERVE - FIRE MASTER PLAN	0	5,000	7,000
Total Fire Safety Plan	7,771	5,000	7,000
Equipment:			
1-1-2231-400-3110 MATERIALS & EQUIPMENT	26,958	25,800	26,238
1-1-2231-400-3120 EQUIPMENT REPAIRS & MAINTENANCE	13,278	10,000	13,000
1-1-2231-400-3180 EQUIPMENT TESTING & CERTIFICATION	16,257	15,000	15,000
Total Equipment	56,492	50,800	54,238
Car 1 - (Fire Chief) 2019 Ford F150 XLT:			
1-1-2231-447-3340 GASOLINE-Car1	4,226	3,900	3,968
1-1-2231-447-3380 VEHICLE REPAIRS & MAINT	5,515	1,500	3,000
1-1-2231-447-3310 VEHICLE INSURANCE	0	2,335	640
Total Car 1 - (Fire Chief) 2019 Ford F150 XLT	9,741	7,735	7,608
Car 2 - (Deputy Chief) 2022 Ford F150 XL:			
1-1-2231-448-3340 GASOLINE-Car2	2,606	3,800	3,865
1-1-2231-448-3380 VEHICLE REPAIRS & MAINT	3,943	3,500	3,060
1-1-2231-448-3310 VEHICLE INSURANCE	0	2,335	640
Total Car 2 - (Deputy Chief) 2022 Ford F150 XL	6,549	9,635	7,565
Car 3 - 2013 Chevrolet Silverado 2500:			
1-1-2231-461-3310 VEHICLE INSURANCE	701	2,335	650
1-1-2231-461-3340 GASOLINE	1,657	500	509
1-1-2231-461-3380 VEHICLE REPAIRS & MAINT	1,965	1,000	1,017
Total Car 3 - 2013 Chevrolet Silverado 2500	4,323	3,835	2,176
UTV - 2026:			
1-1-2231-493-3310 VEHICLE INSURANCE			0
1-1-2231-493-3340 GASOLINE			500
1-1-2231-493-3380 VEHICLE REPAIRS & MAINT			0
Total UTV 2026	4,323	3,835	500
Total Fire Administration	1,099,177	1,581,665	1,677,944



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Waubauskene Hall (Station 1)

Building:

1-1-2232-200-2420 TELEPHONE	3,394	3,336	3,600
1-1-2232-200-2582 Cost Sharing - Snow Removal	65	750	773
1-1-2232-200-3210 SUPPLIES MATERIALS	636	750	763
1-1-2232-200-3410 HYDRO	3,408	3,260	3,315
1-1-2232-200-3411 WATER & SEWER	611	800	816
1-1-2232-200-3430 NATURAL GAS	3,650	3,600	3,661
1-1-2232-200-3480 BUILDING REPAIRS & MAINT	2,982	4,000	4,000
Total Building	14,745	16,496	16,928

Equipment:

1-1-2232-400-3110 MATERIALS	480	0	0
1-1-2232-400-3340 GASOLINE	1,711	3,100	3,153
1-1-2232-400-3350 UNMARKED DIESEL	3,714	0	3,577
1-1-2232-400-3120 EQUIPMENT REPAIRS & MAINT	0	0	500
1-1-2232-400-3310 VEHICLE INSURANCE	0	15,780	6,579
Total Equipment	5,905	18,880	13,809

P1 - 2019 Freightliner M2 Straight Truck Pumper:

1-1-2232-442-3380 VEHICLE REPAIRS & MAINT	7,119	3,000	3,000
Total P1 - 2019 Freightliner M2 Straight Truck Pumper	7,119	3,000	3,000

T1 - 2019 Freightliner M2 Tanker:

1-1-2232-444-3380 VEHICLE REPAIRS & MAINT	5,189	2,200	2,200
Total T1 - 2019 Freightliner M2 Tanker	5,189	2,200	2,200

R1 - 2017 Ford F750 Rescue:

1-1-2232-445-3380 VEHICLE REPAIRS & MAINT	2,988	2,300	2,300
Total R1 - 2017 Ford F750 Rescue	2,988	2,300	2,300

Total Waubauskene Hall (Station 1)	35,947	42,876	38,237
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Old Fort Hall (Station 2)

Building:

1-1-2233-200-2420 TELEPHONE	885	900	960
1-1-2233-200-3210 SUPPLIES MATERIALS	680	750	763
1-1-2233-200-3410 HYDRO	5,364	6,000	6,102
1-1-2233-200-3430 NATURAL GAS	5,487	5,000	5,085
1-1-2233-200-3480 BUILDING REPAIRS & MAINTENANCE	8,051	5,500	5,500
1-1-2233-200-2582 Cost Sharing - Snow Removal	0	1,250	1,288

Total Building	20,466	19,400	19,698
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Equipment:

1-1-2233-400-3110 MATERIALS	383	0	0
1-1-2233-400-3120 EQUIPMENT REPAIRS & MAINT	69	0	500
1-1-2233-400-3340 GASOLINE	405	1,550	1,550
1-1-2233-400-3350 UNMARKED DIESEL	2,808	0	2,549
1-1-2233-400-3310 VEHICLE INSURANCE	0	10,520	4,386

Total Equipment	3,665	12,070	8,985
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P21 - 2023 Freightliner Pumper:

1-1-2233-442-3380 VEHICLE REPAIRS & MAINT	6,072	3,000	5,000
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Total P21 - 2023 Freightliner Pumper	6,072	3,000	5,000
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T22 - 2021 Freightliner M2-106 Pumper Tanker:

1-1-2233-444-3380 VEHICLE REPAIRS & MAINT	3,631	2,000	3,000
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Total T22 - 2021 Freightliner M2-106 Pumper Tanker	3,631	2,000	3,000
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Total Old Fort Hall (Station 2)	33,835	36,470	36,683
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Port McNicoll Hall (Station 4)

Building:

1-1-2234-200-2420 TELEPHONE	778	800	840
1-1-2234-200-3210 SUPPLIES & MATERIALS	1,040	750	763
1-1-2234-200-3410 HYDRO	1,375	2,500	2,543
1-1-2234-200-3411 WATER & SEWER	1,421	1,775	1,775
1-1-2234-200-3430 NATURAL GAS	2,454	2,500	2,543
1-1-2234-200-3480 BUILDING REPAIRS & MAINTENANCE	1,559	3,400	3,400
1-1-2234-200-2582 COST SHARING - SNOW REMOVAL	0	750	773

Total Building	8,627	12,475	12,637
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Equipment:

1-1-2234-400-3110 MATERIALS	40	0	0
1-1-2234-400-3340 GASOLINE	1,016	1,550	1,550
1-1-2234-400-3350 UNMARKED DIESEL	1,173	0	1,284
1-1-2234-400-3120 EQUIPMENT REPAIRS & MAINT	0	0	500
1-1-2234-400-3310 VEHICLE INSURANCE	0	7,595	2,833

Total Equipment	2,228	9,145	6,167
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P41 - 2004 Freightliner Pumper:

1-1-2234-441-3380 VEHICLE REPAIRS & MAINT	8,776	4,000	6,000
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Total P41 - 2004 Freightliner Pumper	8,776	4,000	6,000
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R43 - 2012 Ford F450 Rescue:

1-1-2234-443-3380 VEHICLE REPAIRS & MAINT	2,704	2,500	3,000
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Total R43 - 2012 Ford F450 Rescue	2,704	2,500	3,000
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Total Port McNicoll Hall (Station 4)	22,336	28,120	27,804
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Victoria Harbour Hall (Station 5)			
Building:			
1-1-2235-200-2420 TELEPHONE	839	800	800
1-1-2235-200-3210 SUPPLIES MATERIALS	1,269	1,000	1,017
1-1-2235-200-3360 FUEL DYED- FIRE GENERATOR	409	0	500
1-1-2235-200-3410 HYDRO	4,707	4,000	4,068
1-1-2235-200-3411 WATER & SEWER	1,421	1,775	1,775
1-1-2235-200-3430 NATURAL GAS	3,161	3,500	3,560
1-1-2235-200-3480 BUILDING REPAIRS & MAINTENANCE	1,786	5,000	5,000
1-1-2235-200-2582 COST SHARING - SNOW REMOVAL	0	750	773
Total Building	13,592	16,825	17,493
Equipment:			
1-1-2235-400-3110 MATERIALS	668	0	0
1-1-2235-400-3120 EQUIPMENT REPAIRS & MAINT	69	0	500
1-1-2235-400-3340 GASOLINE	1,152	3,605	1,500
1-1-2235-400-3350 UNMARKED DIESEL	4,204	0	4,125
1-1-2235-400-3310 VEHICLE INSURANCE	0	18,115	7,219
Total Equipment	6,093	21,720	13,344
P51 - 2009 Freightliner Fire Truck FL80 Pumper:			
1-1-2235-451-3380 VEHICLE REPAIRS & MAINT	9,606	5,000	7,500
Total P51 - 2009 Freightliner Fire Truck FL80 Pumper	9,606	5,000	7,500
R53 - Ford SuperDuty F350 Rescue:			
1-1-2235-453-3380 VEHICLE REPAIRS & MAINT	5,271	1,500	3,000
Total R53 - Ford SuperDuty F350 Rescue	5,271	1,500	3,000
T52 - 2013 Freightliner M2 Straight Truck Tanker:			
1-1-2235-462-3380 VEHICLE REPAIRS & MAINTENANCE	6,751	4,000	6,500
Total T52 - 2013 Freightliner M2 Straight Truck Tanker	6,751	4,000	6,500
R3 - 2000 Ford Econoline Van Rescue:			
1-1-2235-446-3380 VEHICLE REPAIRS & MAINTENANCE	2,943	800	1,000
Total R3 - 2000 Ford Econoline Van Rescue	2,943	800	1,000
Total Victoria Harbour Hall (Station 5)	44,257	49,845	48,837
Total Fire	1,235,552	1,738,976	1,829,505



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

**Total Protection to Persons and
Property**

3,194,677

1,760,191

1,855,344



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Planning & Development

Planning Revenue:

1-1-8881-100-0344 ZONING CERTIFICATE APPLICATION FEE	(75)	(3,500)	(3,500)
1-1-8881-100-0361 APPLICATION FEES	(48,100)	(50,000)	(50,000)
1-1-8881-100-0921 TRANSFER FROM RESERVES	0	(40,000)	0

Total Planning Revenue	(48,175)	(93,500)	(53,500)
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Planning Wages & Benefits:

1-1-8881-100-1110 SALARIES & WAGES	245,429	253,025	260,664
1-1-8881-100-1198 YEAR END PAYROLL ACCRUAL	872	1,037	0
1-1-8881-100-1210 U.I.C.	3,210	3,707	3,227
1-1-8881-100-1211 C.P.P.	10,294	10,542	11,029
1-1-8881-100-1212 GROUP INSURANCE	23,857	26,100	25,017
1-1-8881-100-1213 EMPLOYER HEALTH TAX	4,806	4,935	5,084
1-1-8881-100-1214 O.M.E.R.S.	25,784	27,277	29,298
1-1-8881-100-1220 WORKER'S COMPENSATION	6,319	6,515	6,613

Total Planning Wages & Benefits	320,570	333,138	340,932
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Planning Admin Expenses:

1-1-8881-100-1310 SEMINARS & COURSES	1,755	3,500	3,500
1-1-8881-100-1330 MEMBERSHIPS & DUES	776	2,000	2,000
1-1-8881-100-2120 LEGAL FEES	2,940	25,000	25,000
1-1-8881-100-2130 CONSULTANT FEES	4,579	5,000	5,000
1-1-8881-100-2250 OUTSIDE SERVICES	1,785	3,000	1,500
1-1-8881-100-2400 CONFERENCES	10	3,000	3,000
1-1-8881-100-2430 ADVERTISING	155	3,000	3,000
1-1-8881-100-1352 Safety Supplies & Clothing	0	100	430
1-1-8881-100-2252 COMPUTER SOFTWARE MAINTENANCE	0	0	1,500
1-1-8881-100-2405 Meals & Travel On Twp Business	0	500	300
1-1-8881-100-2460 INSURANCE GENERAL	0	7,664	7,241
1-1-8881-100-3110 MATERIALS	0	750	750
1-1-8881-100-3540 SUBSCRIPTIONS & PUBLICATIONS	0	300	750
1-1-8881-100-7016 TRANSFER TO RESERVE	0	10,000	10,000

Total Planning Admin Expenses	12,001	63,814	63,971
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
OMB Hearings:			
1-1-8881-165-0921 TRANSFER FROM RESERVES	0	(29,367)	(29,367)
1-1-8881-165-2120 LEGAL FEES	0	50,000	40,000
1-1-8881-165-2130 CONSULTANT FEES	0	2,000	2,000
1-1-8881-165-2405 Meals & Travel On Twp Business	0	100	100
Total OMB Hearings	0	22,733	12,733
Committee of Adjustments:			
1-1-8881-166-0361 APPLICATION FEES	(50,750)	(40,000)	(40,000)
1-1-8881-166-1221 INSPECTION FEES	92	1,000	1,000
1-1-8881-166-1225 STIPENDS - PER DIEMS	1,120	1,700	1,700
1-1-8881-166-1310 SEMINARS & COURSES	370	2,000	2,000
1-1-8881-166-1330 MEMBERSHIPS & DUES	1,131	450	450
1-1-8881-166-2405 Meals & Travel On Twp Business	296	500	500
Total Committee of Adjustments	(47,741)	(34,350)	(34,350)
Official Plan:			
1-1-8881-389-2250 OUTSIDE SERVICES	31,835	20,000	40,165
1-1-8881-389-0921 TRANSFER FROM RESERVES	0	0	(20,165)
Total Official Plan	31,835	20,000	20,000
Municipal Sustainability Plan (Sustainable Severn Sound):			
1-1-8881-681-2250 OUTSIDE SERVICES	13,141	13,141	13,537
Total Municipal Sustainability Plan (Sustainable Severn Sound)	13,141	13,141	13,537
Development Charge Review:			
1-1-8881-682-7016 TRANSFER TO RESERVES	0	10,000	10,000
Total Development Charge Review	0	10,000	10,000
Zoning By-Law Review:			
1-1-8881-683-0921 TRANSFER FROM RESERVES	0	0	(20,000)
1-1-8881-683-2250 OUTSIDE SERVICES	0	20,000	20,000
Total Zoning By-Law Review	0	20,000	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
SSEA Source Water Protection:			
1-1-8881-684-2250 OUTSIDE SERVICES	10,023	10,024	10,851
Total SSEA Source Water Protection	10,023	10,024	10,851
Planning Fee Review:			
1-1-8881-697-2250 OUTSIDE SERVICES	0	0	20,000
Total Planning Fee Review	0	0	20,000
Severn Sound Environmental Association Core Services:			
1-1-8881-687-2250 OUTSIDE SERVICES	138,764	134,448	138,701
1-1-8881-687-0921 TRANSFER FROM RESERVES	0	0	(10,000)
Total Severn Sound Environmental Association Core Services	138,764	134,448	128,701
Total Planning and Development	430,419	499,448	532,875
Heritage			
Heritage :			
1-1-8840-100-2510 DONATIONS / REBATES	3,906	2,800	4,500
Total Heritage	3,906	2,800	4,500
Heritage Committee:			
1-1-8840-115-1225 STIPENDS - PER DIEMS	1,480	1,600	1,600
1-1-8840-115-1330 MEMBERSHIPS & DUES	75	100	100
1-1-8840-115-2446 PLAQUES AND MEMENTOS	1,547	500	600
1-1-8840-115-3210 SUPPLIES MATERIALS	103	500	500
1-1-8840-115-2405 Meals & Travel On Twp Business	0	1,000	300
1-1-8840-115-2435 SPECIAL EVENTS	0	1,500	500
Total Heritage Committee	3,205	5,200	3,600
Total Heritage	7,111	8,000	8,100



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Building Services			
Building Revenue:			
1-1-8284-100-0399 SUNDRY RECEIPTS	(35)	0	0
1-1-8284-100-0480 BUILDING PERMIT MAINTENANCE	(28,000)	(18,000)	(89,870)
1-1-8284-100-0481 BUILDING PERMITS	(254,977)	(375,000)	(405,000)
1-1-8284-100-0484 SEPTIC RECORD SEARCH	(900)	(1,500)	(1,500)
Total Building Revenue	(283,912)	(394,500)	(496,370)
Building Wages & Benefits:			
1-1-8284-100-1110 SALARIES & WAGES	233,953	238,273	303,211
1-1-8284-100-1198 YEAR END PAYROLL ACCRUAL	2,798	976	0
1-1-8284-100-1210 U.I.C.	3,709	3,707	4,495
1-1-8284-100-1211 C.P.P.	10,928	10,542	14,222
1-1-8284-100-1212 GROUP INSURANCE	20,652	25,363	24,348
1-1-8284-100-1213 EMPLOYER HEALTH TAX	4,578	4,648	5,871
1-1-8284-100-1214 O.M.E.R.S.	22,314	25,124	26,896
1-1-8284-100-1220 WORKER'S COMPENSATION	6,484	6,515	8,163
1-1-8284-100-1112 PAID OVERTIME	0	2,500	2,500
Total Building Wages & Benefits	305,417	317,648	389,706
Building Admin Expenses:			
1-1-8284-100-1310 SEMINARS & COURSES	3,146	3,000	4,000
1-1-8284-100-1330 MEMBERSHIPS & DUES	1,626	1,900	1,900
1-1-8284-100-1352 Safety Supplies & Clothing	536	600	600
1-1-8284-100-2120 LEGAL FEES	16,047	1,000	2,000
1-1-8284-100-2250 OUTSIDE SERVICES	7,564	15,000	9,500
1-1-8284-100-2252 COMPUTER SOFTWARE MAINTENANCE	21,675	27,979	27,979
1-1-8284-100-2400 CONFERENCES	1,473	3,000	3,000
1-1-8284-100-2405 Meals & Travel On TWP Business	63	500	500
1-1-8284-100-2421 CELLULAR TELEPHONE OP EXPENSE	690	1,200	1,200
1-1-8284-100-2470 PRINTING	237	1,000	1,000
1-1-8284-100-3110 MATERIALS	565	500	500
1-1-8284-100-3540 SUBSCRIPTIONS & PUBLICATIONS	1,011	1,200	500
1-1-8284-100-2430 ADVERTISING	0	0	500
<i>(New)</i>			
1-1-8284-100-2460 GENERAL INSURANCE	0	7,664	7,241
1-1-8284-100-7016 TRANSFER TO RESERVE	0	1,965	152
Total Building Admin Expenses	54,633	66,508	60,572



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
17-74 - Ford Escape SE 4WD 4 Door (2017):			
1-1-8284-474-3340 GASOLINE	763	2,000	1,500
1-1-8284-474-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,363	1,000	2,000
1-1-8284-474-3310 VEHICLE INSURANCE	0	1,100	296
1-1-8284-474-3320 LICENSE	0	122	0
Total 17-74 - Ford Escape SE 4WD 4 Door (2017)	3,126	4,222	3,796
24-77 - Ford Maverick xl, Crew Cab, AWD (2024):			
1-1-8284-477-3340 GASOLINE	834	1,500	1,500
1-1-8284-477-3380 VEHICLE-PARTS REPAIRS & MTCE	1,217	2,500	500
1-1-8284-477-3310 VEHICLE INSURANCE	0	2,000	296
1-1-8284-477-3320 LICENSE	0	122	0
Total 24-77 - Ford Maverick xl, Crew Cab, AWD (2024)	2,051	6,122	2,296
Building Fee Review:			
1-1-8284-697-2250 OUTSIDE SERVICES	0	0	40,000
Total Building Fee Review	0	0	40,000
Total Building	81,315	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

Municipal Law Enforcement	2025 Actual	2025 Budget	2026 Budget
Municipal Law Enforcement Revenue:			
1-1-8238-100-0346 ADMINISTRATION FEES - HST by Journal	(750)	(500)	(500)
1-1-8238-100-0466 LICENSES	(17,615)	(23,000)	(23,000)
1-1-8238-100-0561 FINES	(7,965)	(5,000)	(5,000)
1-1-8238-100-0562 PROVINCIAL OFFENCE ACT FINES	(2,028)	(5,000)	(5,000)
Total Municipal Law Enforcement Revenue	(28,358)	(33,500)	(33,500)
Municipal Law Enforcement Wages & Benefits:			
1-1-8238-100-1110 SALARIES & WAGES	208,906	223,506	258,064
1-1-8238-100-1198 YEAR END PAYROLL ACCRUAL	1,355	782	0
1-1-8238-100-1210 U.I.C.	3,413	3,740	3,938
1-1-8238-100-1211 C.P.P.	10,218	10,382	12,324
1-1-8238-100-1212 GROUP INSURANCE	15,769	20,351	19,529
1-1-8238-100-1213 EMPLOYER HEALTH TAX	4,084	4,336	4,989
1-1-8238-100-1214 O.M.E.R.S.	17,488	19,879	21,214
1-1-8238-100-1220 WORKER'S COMPENSATION	5,844	6,201	7,131
Total Municipal Law Enforcement Wages & Benefits	267,078	289,177	327,189
Municipal Law Enforcement Expenses:			
1-1-8238-100-1310 SEMINARS & COURSES	5,011	8,000	6,000
1-1-8238-100-1330 MEMBERSHIPS & DUES	632	600	600
1-1-8238-100-1351 UNIFORMS	1,018	1,500	1,000
1-1-8238-100-2120 LEGAL FEES	7,469	6,000	6,000
1-1-8238-100-2210 ANIMAL CONTROL CONTRACT	27,602	27,000	32,000
1-1-8238-100-2251 COMPUTER MAINTENANCE HARDWARE/SOFTWARE	4,638	6,000	10,500
1-1-8238-100-2370 ONLINE SERVICE FEES	50	300	300
1-1-8238-100-2400 CONFERENCES	2,742	2,500	2,500
1-1-8238-100-2405 Meals & Travel On Twp Business	414	1,000	750
1-1-8238-100-2410 POSTAGE AND COURIER	46	200	200
1-1-8238-100-2421 CELLULAR TELEPHONE OP EXPENSE	927	700	1,200
1-1-8238-100-2430 ADVERTISING	168	1,000	500
1-1-8238-100-3110 MATERIALS	1,320	1,750	1,500
1-1-8238-100-2250 OUTSIDE SERVICES	0	1,500	1,000
1-1-8238-100-2460 GENERAL INSURANCE	0	7,664	7,241
1-1-8238-100-7016 TRANSFER TO RESERVE	0	1,500	5,000
Total Municipal Law Enforcement Expenses	52,038	67,214	76,291



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Communications:			
1-1-8238-102-3320 LICENSE & REPAIRS	0	100	0
Total Communications	0	100	0
16-03 - Ford Transit (2015):			
1-1-8238-403-3340 GASOLINE	1,773	2,000	0
1-1-8238-403-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,012	750	0
1-1-8238-403-3310 VEHICLE INSURANCE	0	1,100	0
1-1-8238-403-3320 LICENSE	0	122	0
Total 16-03 - Ford Transit (2015)	2,785	3,972	0
15-06 - Chevrolet Silverado 1500, 1/2 Ton, Regular Cab (2015):			
1-1-8238-406-3340 GASOLINE	2,776	4,000	4,000
1-1-8238-406-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,752	1,500	2,000
1-1-8238-406-3310 VEHICLE INSURANCE	0	1,100	296
1-1-8238-406-3320 LICENSE	0	122	0
Total 15-06 - Chevrolet Silverado 1500, 1/2 Ton (2015)	4,528	6,722	6,296
25-80 - 2025 Vehicle:			
1-1-8238-480-3340 GASOLINE	525	2,000	3,000
1-1-8238-480-3380 VEHICLE PARTS, REPAIR & MAINT	1,279	750	750
1-1-8238-480-3310 INSURANCE	0	1,100	296
1-1-8238-480-3320 LICENSE	0	122	0
Total 25-80 - 2025 Vehicle	1,804	3,972	4,046
Fence Viewing:			
1-1-1126-100-1221 Inspection Fees	0	300	300
Total Fence Viewing	0	300	300
Livestock Evaluation:			
1-1-1237-100-0320 PROVINCE OF ONTARIO	(5,270)	(800)	(4,000)
1-1-1237-100-2243 LIVESTOCK COMPENSATION	5,422	800	4,000
Total Livestock Evaluation	152	0	0
Total Municipal Law Enforcement	300,026	337,957	380,622



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Roads Administration

Roads Revenue:

1-1-3350-100-0352 AGGREGATE PIT FEES/LEVIES	(21,523)	(50,000)	(38,000)
1-1-3350-100-0399 SUNDRY RECEIPTS	0	0	0
1-1-3350-100-0483 ENTRANCE PERMITS	(3,650)	(1,000)	(2,000)
1-1-3350-100-0380 COST RECOVERIES	0	(12,000)	(12,000)
1-1-3350-100-0782 SNOW REMOVAL - FIRE DEPARTMENT	0	(3,500)	(3,607)
Total Roads Revenue	(25,173)	(66,500)	(55,607)

Roads Wages & Benefits:

1-1-3350-100-1110 SALARIES & WAGES	1,337,082	1,129,988	1,374,411
1-1-3350-100-1198 YEAR END PAYROLL ACCRUAL	36,181	5,008	0
1-1-3350-100-1210 U.I.C.	22,108	25,124	23,011
1-1-3350-100-1211 C.P.P.	66,935	67,111	70,641
1-1-3350-100-1212 GROUP INSURANCE	118,893	134,413	130,409
1-1-3350-100-1213 EMPLOYER HEALTH TAX	26,153	25,600	26,661
1-1-3350-100-1214 O.M.E.R.S.	114,614	110,550	118,138
1-1-3350-100-1220 WORKER'S COMPENSATION	36,710	35,907	37,354
1-1-3350-100-1112 PAID OVERTIME	0	35,000	35,000
1-1-3350-100-1115 WAGES - CONTRACT STAFF	0	175,607	0
1-1-3350-100-1161 VACATION - CONTRACT STAFF	0	7,291	0
1-1-3350-100-1180 STANDBY TIME	0	5,500	5,500
Total Roads Wages & Benefits	1,758,677	1,757,099	1,821,125



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Roads Admin Expenses:			
1-1-3350-100-1310 SEMINARS & COURSES	15,621	15,000	15,000
1-1-3350-100-1330 MEMBERSHIPS & DUES	9,267	7,200	4,500
1-1-3350-100-1352 SAFETY SUPPLIES AND CLOTHING	10,417	11,000	11,000
1-1-3350-100-1375 DRIVER MEDICAL EXAM	475	800	800
1-1-3350-100-2140 ENGINEERING FEES	7,896	13,000	13,000
1-1-3350-100-2160 SURVEYING FEES	878	4,000	4,000
1-1-3350-100-2251 COMPUTER SOFTWARE	20,631	33,500	33,500
1-1-3350-100-2400 CONFERENCES	224	2,800	2,800
1-1-3350-100-2405 Meals & Travel On Twp Business	3,059	2,100	2,100
1-1-3350-100-2410 POSTAGE & COURIER SERVICE	33	100	100
1-1-3350-100-2420 TELEPHONE	639	1,100	1,000
1-1-3350-100-2421 CELLULAR TELEPHONE OP EXPENSE	3,422	4,200	4,200
1-1-3350-100-2430 ADVERTISING	151	1,000	1,000
1-1-3350-100-2120 LEGAL	0	4,000	4,000
1-1-3350-100-2250 OUTSIDE SERVICES	0	750	750
1-1-3350-100-2460 GENERAL INSURANCE	0	115,607	103,825
1-1-3350-100-3540 SUBSCRIPTIONS & PUBLICATIONS	0	0	3,500
Total Roads Admin Expenses	72,714	216,157	205,075
Communications (Rogers Site):			
1-1-3350-102-2320 FACILITY RENTAL	1,362	1,200	1,200
1-1-3350-102-3320 LICENSE	2,146	2,300	2,300
1-1-3350-102-3410 HYDRO	370	580	580
1-1-3350-102-2262 ALARM MONITORING & CHECK INS	0	1,000	0
Total Communications (Rogers Site)	3,878	5,080	4,080
Roads/Parks Building Services:			
1-1-3350-200-3410 HYDRO	1,842	1,600	2,000
1-1-3350-200-3430 NATURAL GAS	14,935	13,000	13,234
1-1-3350-200-3480 BUILDING REPAIRS & MAINTENANCE	48,219	15,000	15,000
1-1-3350-200-3130 WASTE AND RECYCLING DISPOSAL	0	0	13,000
Total Roads/Parks Building Services	64,995	29,600	43,234



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Undistributed Fleet Expenses:			
1-1-3350-203-0741 FUEL SALES TO OTHER DEPARTMENTS	(366,638)	(255,990)	0
1-1-3350-203-0781 REPAIR REVENUE (INTERNAL)	(14,582)	(44,880)	0
1-1-3350-203-2250 OUTSIDE SERVICES - CVOR/TANK TESTING	4,142	3,500	0
1-1-3350-203-3130 WASTE & WASTE OIL DISPOSAL	11,230	8,000	0
1-1-3350-203-3140 SHOP SUPPLIES & SHOP MTCE.	10,940	15,000	0
1-1-3350-203-3340 GASOLINE	65,890	66,000	0
1-1-3350-203-3350 UNMARKED DIESEL	135,010	110,000	0
1-1-3350-203-3360 MARKED DIESEL	68,834	58,000	0
1-1-3350-203-3370 LUBRICANTS & FLUIDS	9,680	7,500	0
1-1-3350-203-3371 BLADES	4,812	10,000	0
1-1-3350-203-7016 TRANSFER TO RESERVE	0	22,870	0
Total Undistributed Fleet Expenses	(70,684)	0	0
Mechanics Shop:			
1-1-3350-205-3120 EQUIPMENT REPAIRS AND MAINTENANCE	2,859	2,000	3,000
1-1-3350-205-3210 SUPPLIES AND MATERIALS	7,729	13,000	10,000
1-1-3350-205-5210 FURNITURE AND EQUIPMENT	4,251	16,000	7,000
1-1-3350-206-0781 REPAIR REVENUE	(313)	0	(5,000)
1-1-3350-206-3380 VEHICLE-PARTS REPAIRS & MTCE.	(12)	0	3,500
1-1-3350-205-0781 REPAIR REVENUE (INTERNAL)	0	0	(30,000)
1-1-3350-205-3130 WASTE OIL DISPOSAL	0	0	1,300
1-1-3350-205-3370 LUBRICANTS & FLUIDS	0	0	9,000
1-1-3350-205-7016 TRANSFER TO RESERVE	0	0	24,700
1-1-3350-206-7016 TRANSFER TO RESERVE	0	0	1,500
Total Mechanics Shop	14,514	31,000	25,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Fuel System:			
<i>(New - Code all costs and revenues related to the fuel system including monthly software subscription costs, fuel fills, and supplies necessary)</i>			
1-1-3350-207-0741 FUEL SALES TO OTHER DEPARTMENTS	0	0	(260,000)
1-1-3350-207-2250 OUTSIDE SERVICES - TANK TESTING	0	0	1,800
1-1-3350-207-3140 SHOP SUPPLIES & SHOP MTCE.	0	0	200
1-1-3350-207-3340 GASOLINE	0	0	66,000
1-1-3350-207-3350 UNMARKED DIESEL	0	0	110,000
1-1-3350-207-3360 MARKED DIESEL	0	0	56,300
1-1-3350-207-3540 SUBSCRIPTIONS & PUBLICATIONS	0	0	5,700
1-1-3350-207-7016 TRANSFER TO RESERVE	0	0	20,000
Total Fuel System	0	0	0
Total Roads Administration	1,818,922	1,972,436	2,042,907



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Roads Vehicles & Equipment

Fleet Administration

Fleet Administration:

1-1-3351-100-0741 TWP VEHICLE RENTALS - REVENUE	(8,985)	(12,714)	(13,000)
1-1-3351-100-0781 TWP VEHICLE RENTAL - OVERHEAD ALLOCATION	(8,884)	(13,500)	(12,000)
1-1-3351-100-7016 TRANSFER TO RESERVE	17,658	303,204	270,000
1-1-3351-100-0782 COST RECOVERIES	0	0	(1,464)
1-1-3351-100-2250 OUTSIDE SERVICES - CVOR	0	0	200
1-1-3351-100-3210 SUPPLIES AND MATERIALS	0	0	1,000
1-1-3351-100-3540 SUBSCRIPTIONS & PUBLICATIONS	0	0	15,500
1-1-3351-100-7020 TRANS CAPITAL EXPENDITURE	0	0	40,000
Total Fleet Administration	(210)	276,990	300,236
Total Fleet Administration	(210)	276,990	300,236



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Heavy Service			
08-88 - Chevrolet C75 Bucket Truck (2008):			
1-1-3351-488-3320 LICENSE	1,021	1,878	1,200
1-1-3351-488-3350 UNMARKED DIESEL	4,825	5,000	4,700
1-1-3351-488-3380 VEHICLE - PARTS REPAIRS & MTCE	9,527	1,000	5,000
1-1-3351-488-3310 VEHICLE INSURANCE	0	2,100	346
Total 08-88 - Chevrolet C75 Bucket Truck (2008)	15,373	9,978	11,246
10-20 - Volvo Dump/Plow Tandem (2010):			
1-1-3351-420-3320 LICENSE	1,841	3,687	2,000
1-1-3351-420-3350 UNMARKED DIESEL	10,893	3,600	22,000
1-1-3351-420-3380 VEHICLE-PARTS REPAIRS & MTCE.	11,190	13,500	5,590
1-1-3351-420-3310 VEHICLE INSURANCE	0	2,100	346
Total 10-20 - Volvo Dump/Plow Tandem (2010)	23,924	22,887	29,936
12-33 - Float King Trailer 20 ton (2012):			
1-1-3351-433-3380 VEHICLE REPAIRS & MAINT	1,520	3,000	1,500
1-1-3351-433-3310 VEHICLE INSURANCE	0	670	294
Total 12-33 - Float King Trailer 20 ton (2012)	1,520	3,670	1,794
19-15 - Freightliner Plow Truck (2020):			
1-1-3351-415-3320 LICENSE	2,144	2,200	2,200
1-1-3351-415-3350 UNMARKED DIESEL	18,080	7,000	12,500
1-1-3351-415-3380 VEHICLE-PARTS REPAIRS & MTCE.	14,514	7,500	8,590
1-1-3351-415-3310 VEHICLE INSURANCE	0	2,100	346
Total 19-15 - Freightliner Plow Truck (2020)	34,738	18,800	23,636
19-16 - Freightliner Plow Truck (2020):			
1-1-3351-416-3320 LICENSE	2,144	1,878	2,200
1-1-3351-416-3350 UNMARKED DIESEL	21,639	13,244	15,000
1-1-3351-416-3380 VEHICLE-PARTS REPAIRS & MTCE.	6,823	7,500	4,590
1-1-3351-416-3310 VEHICLE INSURANCE	0	2,100	346
Total 19-16 - Freightliner Plow Truck (2020)	30,606	24,722	22,136



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
19-19 - Freightliner 114SD Single Axle Plow Truck (2020):			
1-1-3351-419-3320 LICENSE	2,451	4,220	2,500
1-1-3351-419-3350 UNMARKED DIESEL	12,972	5,000	11,000
1-1-3351-419-3380 VEHICLE-PARTS REPAIRS & MTCE.	6,574	7,500	6,090
1-1-3351-419-3310 VEHICLE INSURANCE	0	2,100	346
Total 19-19 - Freightliner 114SD Single Axle Plow Truck (2020)	21,998	18,820	19,936
19-49 - Western Star Vac Truck (2019):			
1-1-3351-449-3320 LICENCE	1,841	1,878	1,900
1-1-3351-449-3350 UNMARKED DIESEL	9,997	15,000	7,500
1-1-3351-449-3380 VEHICLE REPAIRS & MAINT	21,328	17,000	17,000
1-1-3351-449-3310 VEHICLE INSURANCE	0	2,100	346
Total 19-49 - Western Star Vac Truck (2019)	33,166	35,978	26,746
23-17 - Freightliner M2-106 4x2 (2023):			
1-1-3351-417-3320 LICENSE	3,536	1,800	3,600
1-1-3351-417-3350 UNMARKED DIESEL	26,411	18,000	19,500
1-1-3351-417-3380 VEHICLE-PARTS REPAIRS & MTCE.	11,892	12,500	7,090
1-1-3351-417-3310 VEHICLE INSURANCE	0	2,100	346
Total 23-17 - Freightliner M2-106 4x2 (2023)	41,839	34,400	30,536
23-21 - Freightliner 114SD Plow Truck (2023):			
1-1-3351-421-3320 LICENSE	3,536	3,687	3,600
1-1-3351-421-3350 UNMARKED DIESEL	31,213	12,000	22,000
1-1-3351-421-3380 VEHICLE REPAIRS & MAINT	8,367	7,500	5,590
1-1-3351-421-3310 VEHICLE INSURANCE	0	2,100	346
Total 23-21 - Freightliner 114SD Plow Truck (2023)	43,117	25,287	31,536
23-65 - Freightliner Plow Truck Tandem (2023):			
1-1-3351-465-3320 License	2,144	1,878	2,150
1-1-3351-465-3350 UNMARKED DIESEL	22,828	15,000	16,000
1-1-3351-465-3380 Vehicle Repair and Maint	3,561	3,500	4,090
1-1-3351-465-3310 VEHICLE INSURANCE	0	2,100	346
Total 23-65 - Freightliner Plow Truck Tandem (2023)	28,533	22,478	22,586
Total Heavy Service	274,813	217,020	220,088



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Medium Service			
SOLD 15-04 - Chevrolet Silverado 3500(2015):			
1-1-3351-404-3340 GASOLINE	5,540	8,500	0
1-1-3351-404-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,306	2,750	0
1-1-3351-404-3310 VEHICLE INSURANCE	0	1,100	0
1-1-3351-404-3320 LICENSE	0	270	0
Total SOLD 15-04 - Chevrolet Silverado 3500 (2015)	7,846	12,620	0
15-10 - Chevrolet Silverado 3500, One Ton (2015):			
1-1-3351-410-3320 LICENSE	265	270	270
1-1-3351-410-3340 GASOLINE	7,426	6,000	7,100
1-1-3351-410-3380 VEHICLE-PARTS REPAIRS & MTCE.	6,426	10,000	4,090
1-1-3351-410-3310 VEHICLE INSURANCE	0	1,100	275
Total 15-10 - Chevrolet Silverado 3500, One Ton (2015)	14,117	17,370	11,735
23-07 - Ford F450 Dump Truck, 1 Ton (2023):			
1-1-3351-407-3320 LICENSE	1,096	506	1,100
1-1-3351-407-3340 GASOLINE	7,037	9,500	6,000
1-1-3351-407-3350 UNMARKED DIESEL	377	0	0
1-1-3351-407-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,789	0	1,500
1-1-3351-407-3310 VEHICLE INSURANCE	0	2,100	346
Total 23-07 - Ford F450 Dump Truck, 1 Ton (2023)	10,299	12,106	8,946
25-86 - Ford F250 4x4 Regular Cab 8' box (2025):			
1-1-3351-486-3320 License	265	0	275
1-1-3351-486-3340 GASOLINE25-86	4,422	0	6,000
1-1-3351-486-3380 Vehicle Repairs and Maintenance	1,665	0	3,090
1-1-3351-486-3310 Vehicle Insurance	0	0	296
Total 25-86 - Ford F250 4x4 Regular Cab 8' box (2025)	6,352	0	9,661
25-89 - Ford F550 4x4 Diesel - dump body (2025):			
1-1-3351-489-3320 License	265	0	275
1-1-3351-489-3350 UNMARKED DIESEL	2,334	0	7,500
1-1-3351-489-3380 Vehicle Repairs and Maintenance	1,825	0	3,090
1-1-3351-489-3310 Vehicle Insurance	0	0	346
Total 25-89 - Ford F550 4x4 Diesel - dump body (2025)	4,425	0	11,211
Total Medium Service	43,040	42,096	41,553



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Light Service

SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014):

1-1-3351-470-3340 GASOLINE	2,090	4,500	0
1-1-3351-470-3310 VEHICLE INSURANCE	0	1,100	0
1-1-3351-470-3320 LICENSE	0	122	0
1-1-3351-470-3380 VEHICLE-PARTS REPAIRS & MTCE.	0	2,000	0

Total SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014)	2,090	7,722	0
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14-72 - Ford F250 3/4 Ton (2015):

1-1-3351-472-3320 LICENSE	(88)	245	0
1-1-3351-472-3340 GASOLINE	4,270	5,000	0
1-1-3351-472-3380 VEHICLE REPAIRS & MAINT	790	2,000	0
1-1-3351-472-3310 VEHICLE INSURANCE	0	1,100	0

Total 14-72 - Ford F250 3/4 Ton (2015)	4,971	8,345	0
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16-03 - Ford Transit Van (2015) (Former MLEO Van):

1-1-3351-403-3310 VEHICLE INSURANCE	0	0	296
1-1-3351-403-3340 GASOLINE	0	0	2,000
1-1-3351-403-3380 VEHICLE-PARTS REPAIRS & MTCE.	0	0	750

Total 16-03 - Ford Transit Van (2015) (Former MLEO Van)	0	0	3,046
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17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017):

1-1-3351-424-3340 GASOLINE	3,521	5,200	3,500
1-1-3351-424-3380 VEHICLE - PARTS, REPAIRS & MAINTENANCE	3,719	2,000	1,500
1-1-3351-424-3310 VEHICLE INSURANCE	0	1,100	296
1-1-3351-424-3320 LICENCE	0	122	0

Total 17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	7,240	8,422	5,296
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017):			
1-1-3351-463-3340 GASOLINE	3,653	5,200	2,500
1-1-3351-463-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,118	2,000	800
1-1-3351-463-3310 VEHICLE INSURANCE	0	1,100	296
1-1-3351-463-3320 LICENSE	0	122	0
Total 17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	4,771	8,422	3,596
20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020):			
1-1-3351-458-3340 GASOLINE	6,011	7,000	5,500
1-1-3351-458-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,168	2,000	800
1-1-3351-458-3310 VEHICLE INSURANCE	0	1,100	296
1-1-3351-458-3320 LICENSE	0	122	0
Total 20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020)	7,178	10,222	6,596
23-01 - Ford F150 1/2 Ton (2023):			
1-1-3351-401-3340 GASOLINE	4,191	5,200	3,500
1-1-3351-401-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,304	1,750	800
1-1-3351-401-3310 VEHICLE INSURANCE	0	1,100	296
1-1-3351-401-3320 LICENSE	0	122	0
Total 23-01 - Ford F150 1/2 Ton (2023)	5,496	8,172	4,596
24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024) :			
1-1-3351-479-3340 Gasoline	1,927	5,000	2,000
1-1-3351-479-3380 Vehicle Repairs and Maintenance	1,714	2,000	1,000
1-1-3351-479-3310 Vehicle Insurance	0	1,100	296
1-1-3351-479-3320 License	0	122	0
Total 24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024)	3,641	8,222	3,296
25-87 - Ford F250, 4X4, XLT, Regular Cab (2026):			
1-1-3351-487-3320 License	265	0	275
1-1-3351-487-3380 Vehicle Repairs and Maintenance	1,122	0	1,000
1-1-3351-487-3310 Vehicle Insurance	0	0	296
1-1-3351-487-3340 GASOLINE25-86	0	0	5,000
Total 25-87 - Ford F250, 4X4, XLT, Regular Cab (2026)	1,388	0	6,571
Total Light Service	36,775	59,527	32,997



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Equipment

Mobile Equipment

18-22 - John Deere 772 GP Grader (2018):

1-1-3351-422-3360 MARKED DIESEL	15,989	15,000	15,000
1-1-3351-422-3380 VEHICLE REPAIRS & MAINT	12,087	10,000	6,590

Total 18-22 - John Deere 772 GP Grader (2018)	28,076	25,000	21,590
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17-25 - John Deere 410L Backhoe (2017):

1-1-3351-425-3360 MARKED DIESEL	8,636	7,200	8,000
1-1-3351-425-3380 VEHICLE REPAIRS & MAINT	29,315	17,500	13,000

Total 17-25 - John Deere 410L Backhoe (2017)	37,951	24,700	21,000
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21-26 - John Deere 524 Loader (2021):

1-1-3351-426-3360 MARKED DIESEL	17,414	7,000	15,000
1-1-3351-426-3380 VEHICLE REPAIRS & MAINT	7,816	13,000	10,590

Total 21-26 - John Deere 524 Loader (2021)	25,231	20,000	25,590
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09-28 - New Holland TV145 Articulating Tractor (2009):

1-1-3351-428-3360 MARKED DIESEL	11,524	13,000	10,000
1-1-3351-428-3380 VEHICLE REPAIRS & MAINT	26,480	18,000	15,000

Total 09-28 - New Holland TV145 Articulating Tractor (2009)	38,004	31,000	25,000
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08-34 - Trackless Track-MT6T Sidewalk Tractor (2008):

(2026 Replacing - new machine 26-92)

1-1-3351-434-3360 MARKED DIESEL	4,713	4,000	2,000
1-1-3351-434-3380 VEHICLE-PARTS REPAIRS & MTCE.	13,694	10,000	5,090

Total 08-34 - Trackless Track-MT6T Sidewalk Tractor (2008)	18,407	14,000	7,090
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17-64 - Trackless Track-MT7T Sidewalk Tractor (2017):

1-1-3351-464-3360 MARKED DIESEL	5,920	2,000	4,000
1-1-3351-464-3380 VEHICLE - PARTS REPAIRS & MAINT	9,414	10,000	0

Total 17-64 - Trackless Track-MT7T Sidewalk Tractor (2017)	15,334	12,000	4,000
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
14-37 - Thompson A Propane Steam Boiler (2014):			
1-1-3351-437-3330 PROPANE	0	200	200
1-1-3351-437-3380 VEHICLE REPAIRS & MAINT	0	100	100
Total 14-37 - Thompson A Propane Steam Boiler (2014)	0	300	300
06-56 - Bandit 150 Wood Chipper (2006): <i>(2026 Replacing - new machine 26-90)</i>			
1-1-3351-456-3360 MARKED DIESEL	2,700	2,500	2,200
1-1-3351-456-3380 VEHICLE REPAIRS & MAINTENANCE	171	1,000	800
Total 06-56 - Bandit 150 Wood Chipper (2006)	2,871	3,500	3,000
22-60 - Sure-Trac Tilt Deck 7 ton (2022):			
1-1-3351-460-3380 VEHICLE REPAIRS & MAINT	1,659	1,500	1,400
1-1-3351-460-3310 VEHICLE INSURANCE	0	670	294
Total 22-60 - Sure-Trac Tilt Deck 7 ton (2022)	1,659	2,170	1,694
23-69 - Holder S75 Sidewalk Tractor and attachments (2023):			
1-1-3351-469-3360 MARKED DIESEL	4,527	4,000	5,000
1-1-3351-469-3380 VEHICLE REPAIRS & MAINTENANCE	15,439	6,000	6,590
Total 23-69 - Holder S75 Sidewalk Tractor and attachments (2023)	19,966	10,000	11,590
23-76 - Tar and Chip Machine (2023):			
1-1-3351-476-3380 VEHICLE REPAIR & MAINTENANCE	1,459	500	400
1-1-3351-476-3350 UNMARKED DIESEL	0	0	150
Total 23-76 - Tar and Chip Machine (2023)	1,459	500	550
26-90 - 2026 Wood Chipper:			
1-1-3351-490-3360 MARKED DIESEL	0	0	2,200
1-1-3351-490-3380 VEHICLE REPAIR & MAINTENANCE	0	0	800
Total 26-90 - 2026 Wood Chipper	0	0	3,000
26-92 - Tractor With Plow Blade (2026):			
1-1-3351-492-3360 MARKED DIESEL			2,000
1-1-3351-492-3380 VEHICLE-PARTS REPAIRS & MTCE.			5,000
Total 26-92 - Tractor With Plow Blade (2026)	18,407	14,000	7,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Small Equipment

Including chainsaws, quick-cut saws, torches, welders and other small tools and equipment

Small Equipment:

1-1-3351-400-3340 GASOLINE- SMALL EQUIPMENT	1,957	0	2,000
1-1-3351-400-3360 MARKED DIESEL - SMALL EQUIPMENT	1,945	0	2,000
1-1-3351-400-3120 EQUIPMENT REPAIRS AND MAINTENANCE	0	0	5,000
1-1-3351-400-3170 OXYGEN & CYLINDER RENTAL	0	0	1,000
1-1-3351-400-3380 VEHICLE REPAIRS & MAINT	0	0	2,900

Total Small Equipment	3,901	0	12,900
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Chainsaws/Quick Cut Saws/Small Tools & Equipment:

1-1-3351-440-3380 Equipment Repairs & Maintenance	2,189	5,000	0
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Total Chainsaws/Quick Cut Saws/Small Tools & Equipment	2,189	5,000	0
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Torches, Welders:

1-1-3351-457-3170 OXYGEN & CYLINDER RENTAL	1,079	1,500	0
1-1-3351-457-3380 VEHICLE REPAIRS & MAINT	315	200	0

Total Torches, Welders	1,394	1,700	0
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Total Equipment	196,442	149,870	144,304
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Total Vehicles & Equipment	550,859	745,503	739,178
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Road Operations

Administration:

1-1-3352-100-4210 DEBT - PRINCIPAL PAYMENTS	48,293	48,293	49,919
1-1-3352-100-4211 DEBT - INTEREST PAYMENTS	20,654	20,654	19,028
1-1-3352-100-4212 DEBT - INTEREST ACCRUAL	0	(57)	633
1-1-3352-100-7016 TRANSFER TO RESERVE	0	95,000	100,000
1-1-3352-100-7020 TRANS CAPITAL EXPENDITURE	0	992,107	1,144,657

Total Administration	68,947	1,155,997	1,314,237
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Stormwater Management:

1-1-3352-337-3832 Stormwater - Repairs and Maintenance Collection	26,207	50,000	60,000
1-1-3352-337-7016 Stormwater - Transfer to Reserve	0	10,000	15,000

Total Stormwater Management	26,207	60,000	75,000
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Tree Removal:

1-1-3352-500-2250 OUTSIDE SERVICES	42,078	50,000	50,000
1-1-3352-500-3110 MATERIALS	10,766	25,000	25,000
1-1-3352-500-2310 EQUIPMENT RENTALS	0	10,000	0

Total Tree Removal	52,844	85,000	75,000
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Bridges and Culverts:

1-1-3352-501-2250 OUTSIDE SERVICES	16,294	22,000	22,000
1-1-3352-501-3110 MATERIALS	5,795	16,000	16,000

Total Bridges and Culverts	22,089	38,000	38,000
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Roadside Maintenance (Tree Removal, Ditching, Shouldering):

1-1-3352-502-2250 OUTSIDE SERVICES	43,838	80,000	80,000
1-1-3352-502-2310 EQUIPMENT RENTALS	55,339	35,000	35,000
1-1-3352-502-3110 MATERIALS	32,654	25,000	30,000

Shouldering)	131,831	140,000	145,000
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Hardtop Maintenance (Patching, Line painting, Street Sweeping):			
1-1-3352-503-2250 OUTSIDE SERVICES	6,971	38,000	45,500
1-1-3352-503-2281 TENDERED CONTRACTS	42,935	40,000	40,000
1-1-3352-503-2310 EQUIPMENT RENTAL	301	7,500	0
1-1-3352-503-3110 MATERIALS	20,504	35,500	35,500
Total Hardtop Maint. (Patching, Line painting, Street Sweeping)	70,711	121,000	121,000
Loose Top Maintenance:			
1-1-3352-504-2281 TENDERED CONTRACTS	46,681	50,000	50,000
1-1-3352-504-2310 EQUIPMENT RENTALS	517	6,000	6,000
1-1-3352-504-3110 MATERIALS	86,279	144,000	60,000
Total Loose Top Maintenance	133,477	200,000	116,000
Winter Maintenance (Sand & Salt):			
1-1-3352-505-2281 TENDERED CONTRACTS-SAND	186,813	170,000	215,000
1-1-3352-505-2250 OUTSIDE SERVICES	0	0	5,000
1-1-3352-505-2282 MATERIALS/TENDERED CONTRACTS - SALT--- TENDERED CON	0	0	50,000
1-1-3352-505-3110 MATERIALS	0	0	2,500
1-1-3352-505-7016 TRANSFER TO RESERVES	0	0	100
Total Winter Maintenance (Sand & Salt)	186,813	170,000	272,600
Signs and Guiderails:			
1-1-3352-506-2250 OUTSIDE SERVICES	10,387	8,000	10,000
1-1-3352-506-3110 MATERIALS	10,966	7,000	7,000
1-1-3352-506-3410 HYDRO	439	700	700
Total Signs and Guiderails	21,792	15,700	17,700
Traffic Safety Study:			
1-1-3352-394-2250 OUTSIDE SERVICES	0	10,000	10,000
Total Traffic Safety Study	0	10,000	10,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Sidewalk Maintenance:			
1-1-3352-530-3110 MATERIALS	25,424	78,000	78,000
1-1-3352-530-2310 Equipment Rental	0	2,000	2,000
Total Sidewalk Maintenance	25,424	80,000	80,000
Street lighting:			
1-1-3353-100-2250 OUTSIDE SERVICES	2,137	8,000	6,000
1-1-3353-100-3120 EQUIPMENT REPAIRS AND MAINTENANCE	5,483	50,000	20,000
1-1-3353-100-3410 HYDRO	81,598	65,000	75,000
1-1-3353-100-7016 TRANSFER TO RESERVE	0	20,000	42,000
Total Street lighting	89,218	143,000	143,000
Total Road Operations	829,353	2,218,697	2,407,537
Total Operational Services - Roads	3,199,134	4,936,636	5,189,622



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Wastewater

Wastewater Revenues:

1-4-3458-100-0353 LATE PAYMENT PENALTIES	(16,947)	(15,000)	(15,000)
1-4-3458-100-0362 BILLINGS <i>(2349 Res , 30 Apt, 2 Multi, \$13,260 per month x 12 months + commercial \$13,000 + 2% increase)</i>	(2,843,536)	(2,949,216)	(2,947,467)
1-4-3458-100-0363 DISCONNECT & RECONNECT	(7,000)	0	0
1-4-3458-100-0901 Wastewater Infrastructure Fee <i>(Sewer levy on tax bills through local improvements (143 properties @192.78 per property) transferred from CS JE 1-1-0016-100-7030)</i>	(200)	(27,405)	(27,567)
1-4-3458-100-0661 INTEREST REVENUE	0	(120,000)	(120,000)
Total Wastewater Revenues	(2,867,683)	(3,111,621)	(3,110,034)

Wastewater Wages and Benefits:

1-4-3458-100-1110 SALARIES & WAGES	76,336	67,748	107,495
1-4-3458-100-1198 YEAR END PAYROLL ACCRUAL	(186)	312	0
1-4-3458-100-1210 U.I.C.	1,123	1,388	1,591
1-4-3458-100-1211 C.P.P.	2,892	3,595	4,921
1-4-3458-100-1212 GROUP INSURANCE	6,111	7,936	9,193
1-4-3458-100-1213 EMPLOYER HEALTH TAX	1,494	1,603	2,086
1-4-3458-100-1214 O.M.E.R.S.	7,977	7,174	10,003
1-4-3458-100-1220 WORKER'S COMPENSATION	1,834	2,011	2,674
1-4-3458-100-1112 PAID OVERTIME	0	400	0
1-4-3458-100-1115 WAGES - CONTRACT STAFF	0	14,393	0
1-4-3458-100-1160 VACATION PAY	0	576	0
Total Wastewater Wages and Benefits	97,581	107,136	137,963



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Wastewater Admin Expenses:			
1-4-3458-100-2130 CONSULTANT FEES	4,215	16,000	16,000
1-4-3458-100-2250 OUTSIDE SERVICES	539,217	650,000	650,000
1-4-3458-100-2251 COMPUTER SOFTWARE	26,342	13,083	10,000
1-4-3458-100-2405 Meals & Travel On Twp Business	198	400	400
1-4-3458-100-2421 CELLULAR TELEPHONE OP EXPENSE	207	180	180
1-4-3458-100-2440 OFFICE SUPPLIES	159	800	500
1-4-3458-100-2110 AUDIT/ACCOUNTING FEES	0	3,000	3,000
1-4-3458-100-2120 LEGAL FEES	0	250	250
1-4-3458-100-2140 ENGINEERING FEES	0	2,000	2,000
1-4-3458-100-2375 BILLING WRITE OFF	0	500	500
1-4-3458-100-2400 CONFERENCES	0	0	1,500
1-4-3458-100-2410 POSTAGE & COURIER SERVICE	0	200	200
1-4-3458-100-2430 ADVERTISING & PROMOTION	0	1,000	500
1-4-3458-100-2460 GENERAL INSURANCE	0	79,868	77,793
1-4-3458-100-2531 Equipment/Office & Software Allocations	0	15,064	16,000
1-4-3458-100-2535 SALARY TRANSFER INTERNAL	0	44,036	51,855
1-4-3458-100-2584 INTEREST PAID ON WATER/WASTEWATER RECEIVABLES	0	8,000	8,000
1-4-3458-100-7016 TRANSFER TO RESERVE	0	808,327	719,445
Total Wastewater Admin Expenses	570,339	1,642,708	1,558,123
Communications:			
1-4-3458-102-2262 ALARM MONITORING & CHECK-INS	153	1,000	1,000
1-4-3458-102-2420 TELEPHONE	5,564	5,100	5,000
1-4-3458-102-3120 EQUIPMENT REPAIRS & MAINT	0	600	600
1-4-3458-102-3320 LICENCE	0	180	180
Total Communications	5,717	6,880	6,780
Environmental Master Servicing Study:			
1-4-3458-116-2130 CONSULTANT FEES	2,185	100,000	150,000
Total Environmental Master Servicing Study	2,185	100,000	150,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Port McNicoll:			
1-4-3458-341-3120 EQUIPMENT REPAIRS & MAINT	77,363	55,000	58,000
1-4-3458-341-3360 FUEL DYED - SMALL EQUIPMENT	8,001	0	500
1-4-3458-341-3410 HYDRO	165,144	182,000	160,000
1-4-3458-341-3411 WATER & SEWER	1,631	2,000	2,000
1-4-3458-341-3415 GRANTS-IN-LIEU (TAXATION)	23,773	25,000	25,000
1-4-3458-341-3430 NATURAL GAS	4,131	3,900	3,900
1-4-3458-341-3830 SLUDGE DISPOSAL	65,824	72,000	72,000
1-4-3458-341-3832 REPAIRS & MAINT - COLLECTION	17,031	46,000	42,000
1-4-3458-341-2536 GRASS CUTTING	0	3,175	3,200
1-4-3458-341-3340 FUEL - SMALL EQUIPMENT	0	0	500
Total Port McNicoll	362,898	389,075	367,100
Victoria Harbour:			
1-4-3458-342-3120 EQUIPMENT REPAIRS & MAINT(PLANT)	46,278	90,000	90,000
1-4-3458-342-3360 FUEL DYED - SMALL EQUIPMENT	7,769	0	500
1-4-3458-342-3410 HYDRO	146,635	150,500	150,000
1-4-3458-342-3411 WATER & SEWER	1,421	1,800	1,800
1-4-3458-342-3415 GRANTS-IN-LIEU (TAXATION)--PAYMENT IN LIEU OF TAXA	30,667	30,000	31,000
1-4-3458-342-3830 SLUDGE DISPOSAL	257,183	180,000	180,000
1-4-3458-342-3832 REPAIRS & MAINT - COLLECTION	167,060	150,000	180,000
1-4-3458-342-2536 GRASS CUTTING	0	14,500	16,000
1-4-3458-342-3340 FUEL - SMALL EQUIPMENT	0	0	500
Total Victoria Harbour	657,012	616,800	649,800
Sewermain Repair/Replace - I.I. Reduction:			
1-4-3458-605-2258 TELEVISIONING	22,947	40,000	30,000
1-4-3458-605-2140 ENGINEERING	0	10,000	10,000
1-4-3458-605-2250 OUTSIDE SERVICES	0	120,000	120,000
Total Sewermain Repair/Replace - I.I. Reduction	22,947	170,000	160,000



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
VH Wastewater Treatment Plant Upgrades:			
1-4-3458-693-4210 DEBT- PRINCIPAL PAYMENTS	73,718	73,718	76,321
1-4-3458-693-4211 DEBT - INTEREST PAYMENT	88,602	87,312	86,000
1-4-3458-693-0920 TRANSFER FROM RESERVE FUNDS	0	(81,160)	(81,160)
1-4-3458-693-4212 INTEREST PAYMENTS ACCRUED	0	(848)	(893)
Total VH Wastewater Treatment Plant Upgrades	162,320	79,022	80,268
PM Wastewater Plant Debt:			
1-4-3458-710-4210 DEBT - PRINCIPAL PAYMENTS	115,139	115,139	119,496
1-4-3458-710-4211 DEBT - INTEREST PAYMENTS	8,548	8,549	4,191
1-4-3458-710-0920 TRANSFER FROM RESERVE FUNDS	0	(123,688)	(123,687)
Total PM Wastewater Plant Debt	123,687	0	0
Total Wastewater	(862,998)	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Water

Water Revenues:

1-4-3459-100-0353 LATE PAYMENT PENALTIES	(25,601)	(25,000)	(25,000)
1-4-3459-100-0362 BILLINGS <i>(3333 Res , 36 Apt, 5 Multi x 12 months + commercial \$19,380 + 2% increase)</i>	(3,059,535)	(3,021,216)	(3,093,263)
1-4-3459-100-0363 DISCONNECT & RECONNECT CHARGE	(9,800)	(10,000)	(10,000)
1-4-3459-100-0380 COST RECOVERY	(12,000)	0	0
1-4-3459-100-0399 SUNDRY RECEIPTS	(586)	(500)	(500)
1-4-3459-100-0661 INTEREST REVENUE	0	(102,000)	(102,000)
1-4-3459-100-0901 Water Infrastructure Fee <i>(Sewer levy on tax bills through local improvements (241 properties @181.56) per property) transferred from CS JE 1-1-0017-100-7030)</i>	0	(43,254)	(43,755)

Total Water Revenues	(3,107,522)	(3,201,970)	(3,274,518)
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Water Wages and Benefits:

1-4-3459-100-1110 SALARIES & WAGES	76,328	67,749	107,495
1-4-3459-100-1198 YEAR END PAYROLL ACCRUAL	(184)	312	0
1-4-3459-100-1210 U.I.C.	1,122	1,388	1,591
1-4-3459-100-1211 C.P.P.	2,892	3,595	4,921
1-4-3459-100-1212 GROUP INSURANCE	6,111	7,936	9,193
1-4-3459-100-1213 EMPLOYER HEALTH TAX	1,493	1,603	2,086
1-4-3459-100-1214 O.M.E.R.S.	7,936	7,174	10,003
1-4-3459-100-1220 WORKER'S COMPENSATION	1,842	2,011	2,674
1-4-3459-100-1112 PAID OVERTIME	0	2,000	0
1-4-3459-100-1115 WAGES - CONTRACT STAFF	0	14,393	0
1-4-3459-100-1160 VACATION PAY	0	576	0

Total Water Wages and Benefits	97,540	108,737	137,963
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Water Admin Expenses:			
1-4-3459-100-1330 MEMBERSHIPS & DUES	1,960	1,200	1,200
1-4-3459-100-2250 OUTSIDE SERVICES	807,419	811,949	833,325
1-4-3459-100-2251 COMPUTER SOFTWARE	1,547	2,000	2,000
1-4-3459-100-2400 CONFERENCES	1,499	400	1,500
1-4-3459-100-2405 Meals & Travel On Twp Business	165	175	175
1-4-3459-100-2421 CELLULAR TELEPHONE OP EXPENSE	149	240	240
1-4-3459-100-2440 OFFICE SUPPLIES	159	1,200	500
1-4-3459-100-2110 AUDIT/ACCOUNTING FEES	0	3,500	3,500
1-4-3459-100-2130 CONSULTANT FEES	0	15,000	15,000
1-4-3459-100-2140 ENGINEERING FEES	0	3,000	3,000
1-4-3459-100-2375 BILLING WRITE OFF	0	500	500
1-4-3459-100-2410 POSTAGE & COURIER SERVICE	0	200	200
1-4-3459-100-2430 ADVERTISING & PROMOTION	0	2,500	1,500
1-4-3459-100-2460 GENERAL INSURANCE	0	87,468	87,555
1-4-3459-100-2531 Equipment/Office & Software Allocations	0	22,595	22,595
1-4-3459-100-2535 SALARY TRANSFER INTERNAL	0	66,056	77,785
1-4-3459-100-2584 INTEREST PAID ON WATER RECEIVABLES	0	12,000	12,000
1-4-3459-100-7016 TRANSFER TO RESERVE	0	1,276,301	1,261,636
Total Water Admin Expenses	812,899	2,306,284	2,324,211
Communications:			
1-4-3459-102-2420 TELEPHONE	12,223	12,000	13,000
Total Communications	12,223	12,000	13,000
Environmental Master Servicing Study:			
1-4-3459-116-2130 CONSULTING FEES	0	100,000	100,000
Total Environmental Master Servicing Study	0	100,000	100,000
Water Conservation:			
1-4-3459-143-3120 EQUIPMENT REPAIRS & MAINTENANCE	125	2,500	2,500
Total Water Conservation	125	2,500	2,500



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Water Service Agreement with Midland:			
1-4-3459-338-0362 BILLINGS	(91,561)	(78,000)	(78,000)
1-4-3459-338-3411 WATER AND WASTEWATER	66,927	65,000	60,000
1-4-3459-338-7016 TRANSFER TO RESERVES	0	13,000	18,000
Total Water Service Agreement with Midland	(24,634)	0	0
Tay Area Water Treatment Plant:			
1-4-3459-340-2250 OUTSIDE SERVICES	5,612	10,000	10,000
1-4-3459-340-3120 EQUIPMENT REPAIRS & MAINT	127,564	120,000	130,000
1-4-3459-340-3360 FUEL DYED - SMALL EQUIPMENT	2,194	0	2,400
1-4-3459-340-3410 HYDRO	139,335	120,000	140,000
1-4-3459-340-3411 WATER & SEWER	1,631	1,779	2,025
1-4-3459-340-3415 GRANTS-IN-LIEU (TAXATION)	10,777	12,000	12,000
1-4-3459-340-3430 NATURAL GAS	8,719	13,500	13,500
1-4-3459-340-3480 BUILDING REPAIRS AND MAINTENANCE	(1,079)	10,000	10,000
1-4-3459-340-2536 UTILITY - GRASS CUTTING	0	7,100	7,100
Total Tay Area Water Treatment Plant	294,752	294,379	327,025
Tay Area Water Distribution:			
1-4-3459-344-2140 ENGINEERING FEES	1,975	2,000	2,000
1-4-3459-344-2250 OUTSIDE SERVICES	7,739	28,000	15,000
1-4-3459-344-3120 EQUIPMENT REPAIRS & MAINTENANCE	290,541	240,000	240,000
1-4-3459-344-3360 FUEL DYED - SMALL EQUIPMENT	764	0	700
1-4-3459-344-3410 HYDRO	37,602	35,000	38,000
1-4-3459-344-3415 Grants-in-Lieu Taxes--PAYMENT IN LIEU OF TAXATION	4,398	4,500	4,500
1-4-3459-344-3430 NATURAL GAS	5,571	6,400	6,200
1-4-3459-344-2536 GRASS CUTTING	0	5,875	5,875
Total Tay Area Water Distribution	348,589	321,775	312,275



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Rope Subdivision:			
1-4-3459-350-2420 TELEPHONE	1,448	1,400	1,400
1-4-3459-350-3120 EQUIPMENT REPAIRS & MAINT	36,585	36,000	36,000
1-4-3459-350-3360 FUEL DYED- SMALL EQUIPMENT	1,220	0	1,300
1-4-3459-350-3410 HYDRO	16,181	15,500	15,000
1-4-3459-350-3415 GRANTS-IN-LIEU (TAXATION)--PAYMENT IN LIEU OF TAXA	2,608	2,300	2,550
1-4-3459-350-2536 GRASS CUTTING	0	425	1,000
Total Rope Subdivision	58,041	55,625	57,250
Valve Service Trailer:			
1-4-3459-452-3310 VEHICLE INSURANCE	0	670	294
Total Valve Service Trailer	0	670	294
Water Debt - DCA portion:			
1-4-3459-723-4210 DEBT - PRINCIPAL PAYMENTS	63,505	63,506	65,645
1-4-3459-723-4211 DEBT - INTEREST PAYMENTS	27,160	27,160	25,022
1-4-3459-723-0920 TRANSFER FROM RESERVE FUNDS	0	(90,591)	(90,607)
1-4-3459-723-4212 DEBT - INTEREST PAYMENT ACCRUED	0	(75)	(60)
Total Water Debt - DCA portion	90,665	0	0
Total Water	(1,417,321)	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Recreation Programming

Recreation Revenue:

1-1-1771-100-0399 SUNDRY REVENUE	(695)	0	0
Total Recreation Revenue	(695)	0	0

Recreation Wages and Benefits:

1-1-1771-100-1110 SALARIES & WAGES	45,765	34,120	43,295
1-1-1771-100-1198 YEAR END PAYROLL ACCRUAL	193	233	0
1-1-1771-100-1210 U.I.C.	588	799	574
1-1-1771-100-1211 C.P.P.	1,941	2,145	1,821
1-1-1771-100-1212 GROUP INSURANCE	3,155	3,371	3,205
1-1-1771-100-1213 EMPLOYER HEALTH TAX	953	959	839
1-1-1771-100-1214 O.M.E.R.S.	4,937	3,784	4,076
1-1-1771-100-1220 WORKER'S COMPENSATION	1,244	1,372	1,198
1-1-1771-100-1115 WAGES - STUDENT/CASUAL STAFF	0	15,050	0
1-1-1771-100-1161 VACATION - CONTRACT STAFF	0	602	0
Total Recreation Wages and Benefits	58,776	62,435	55,008

Recreation Admin Expenses:

1-1-1771-100-1225 STIPENDS - PER DIEMS	2,985	4,000	4,000
1-1-1771-100-1330 MEMBERSHIPS & DUES	878	500	800
1-1-1771-100-2251 COMPUTER HARDWARE/SOFTWARE	6,423	6,500	7,500
1-1-1771-100-2370 Bank Service Charges online payments	5,384	4,200	5,000
1-1-1771-100-2400 CONFERENCES	1,422	1,750	1,750
1-1-1771-100-2405 Meals & Travel On Twp Business	115	100	100
1-1-1771-100-2430 ADVERTISING	750	1,500	1,500
1-1-1771-100-2445 VOLUNTEER APPRECIATION	1,056	2,000	2,000
1-1-1771-100-1310 SEMINARS & COURSES	0	500	500
Total Recreation Admin Expenses	19,013	21,050	23,150



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Day Camp			
Day Camp Prog. Revenue:			
1-1-1772-100-0321 GOVERNMENT OF CANADA	(12,040)	(2,500)	(2,500)
1-1-1772-100-0355 REGISTRATION	(89,205)	(91,000)	(101,080)
Total Day Camp Prog. Revenue	(101,245)	(93,500)	(103,580)
Day Camp Wages & Benefits:			
1-1-1772-100-1115 WAGES - CONTRACT STAFF	69,426	66,796	87,282
1-1-1772-100-1210 U.I.C.	1,671	1,538	1,916
1-1-1772-100-1211 C.P.P.	2,918	3,694	4,665
1-1-1772-100-1213 EMPLOYER HEALTH TAX	1,297	1,304	1,643
1-1-1772-100-1214 Day Camp Counsellors - O.M.E.R.S	1,422	0	0
1-1-1772-100-1220 WORKER'S COMPENSATION	1,972	1,864	2,342
1-1-1772-100-1161 VACATION - CONTRACT STAFF	0	2,678	0
1-1-1772-100-1212 GROUP INSURANCE	0	0	221
Total Day Camp Wages & Benefits	78,707	77,874	98,069
Day Camp Expenses:			
1-1-1772-100-2250 OUTSIDE SERVICES	1,108	650	800
1-1-1772-100-3110 MATERIALS	9,331	6,500	8,000
1-1-1772-100-3225 DAY TRIPS	26,091	16,000	20,000
1-1-1772-100-3227 SNACKS REFRESHMENTS	1,351	700	700
1-1-1772-100-1310 SEMINARS & COURSES	0	480	480
Total Day Camp Expenses	37,880	24,330	29,980
Total Day Camp	15,342	8,704	24,469
Teen Programs Revenue:			
1-1-1772-134-0355 REGISTRATION	(2,900)	0	0
Total Teen Programs Revenue	(2,900)	0	0



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Fitness Programs:			
1-1-1772-121-0355 REGISTRATION	(35,483)	(22,000)	(22,000)
1-1-1772-121-2250 OUTSIDE SERVICES	24,475	16,000	16,000
Total Fitness Programs	(11,008)	(6,000)	(6,000)
Community Events:			
1-1-1772-124-2250 OUTSIDE SERVICES	5,600	4,500	4,500
1-1-1772-124-3210 SUPPLIES MATERIALS	1,499	1,500	1,500
1-1-1772-124-2460 INSURANCE	0	1,600	0
Total Community Events	7,099	7,600	6,000
Soccer Program:			
1-1-1772-138-0355 REGISTRATION	(12,950)	(11,000)	(11,000)
1-1-1772-138-0630 DONATIONS/SPONSORSHIPS	(4,500)	(2,400)	(2,400)
1-1-1772-138-3202 SUPPLIES MATERIALS FOR EVENTS	10,381	9,750	9,750
1-1-1772-138-3227 SNACKS & REFRESHMENTS	287	400	400
Total Soccer Program	(6,783)	(3,250)	(3,250)



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Port McNicoll Recreation Committee:			
1-7-1773-341-0496 CONCESSION BOOTH REVENUE	(500)	0	0
1-7-1773-341-0630 DONATIONS	(1,600)	(1,000)	(1,000)
1-7-1773-341-2250 OUTSIDE SERVICES	891	1,500	1,000
Total Port McNicoll Recreation Committee	(1,209)	500	0
Victoria Harbour Recreation Committee:			
1-7-1773-342-0496 CONCESSION BOOTH REVENUE	(1,301)	(3,500)	(3,500)
1-7-1773-342-2510 DONATIONS TO OTHERS	1,450	2,600	0
1-7-1773-342-3211 CONCESSION BOOTH SUPPLIES	1,259	2,500	2,500
1-7-1773-342-0492 RECREATION EVENTS - YOUTH	0	(1,800)	0
1-7-1773-342-0998 PRIOR YEAR SURPLUS/DEFICIT	0	(700)	0
1-7-1773-342-2250 OUTSIDE SERVICES	0	900	1,000
Total Victoria Harbour Recreation Committee	1,408	0	0
Waubashene Recreation Committee:			
1-7-1773-347-0630 DONATIONS	(8,968)	(3,000)	(3,000)
1-7-1773-347-2250 OUTSIDE SERVICES	3,043	4,000	3,000
Total Waubashene Recreation Committee	(5,925)	1,000	0
Total Recreation	73,151	92,039	99,377



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Parks Administration

Parks Revenues:

1-1-3775-100-0730 Rental Fees Allocated to Library Board	(15,278)	(15,278)	(15,553)
1-1-3775-100-0787 Salary Transfer to Library Board	(12,015)	(12,015)	(24,255)
1-1-3775-100-0736 GRASS CUTTING FOR UTILITY DEPT	0	(30,525)	(33,175)
Total Parks Revenues	(27,293)	(57,818)	(72,983)

Parks Wages & Benefits:

1-1-3775-100-1110 SALARIES & WAGES	678,697	544,976	823,558
1-1-3775-100-1198 YEAR END PAYROLL ACCRUAL	(2,136)	2,127	0
1-1-3775-100-1210 U.I.C.	12,038	15,722	15,242
1-1-3775-100-1211 C.P.P.	34,206	40,304	43,589
1-1-3775-100-1212 GROUP INSURANCE	55,461	66,598	63,664
1-1-3775-100-1213 EMPLOYER HEALTH TAX	13,278	14,752	15,864
1-1-3775-100-1214 O.M.E.R.S.	51,472	51,746	54,837
1-1-3775-100-1220 WORKER'S COMPENSATION	18,847	20,957	22,536
1-1-3775-100-1112 PAID OVERTIME	0	5,200	5,200
1-1-3775-100-1115 WAGES - CONTRACT STAFF	0	211,220	0
1-1-3775-100-1161 VACATION - CONTRACT STAFF	0	8,453	0
Total Parks Wages & Benefits	861,864	982,055	1,044,490



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Parks Admin Expenses:			
1-1-3775-100-1310 SEMINARS & COURSES	1,581	8,500	8,500
1-1-3775-100-1352 SAFETY SUPPLIES AND CLOTHING	2,737	4,300	4,300
1-1-3775-100-2250 OUTSIDE SERVICES	4,702	10,500	10,000
1-1-3775-100-2350 PORTABLE TOILET RENTAL	10,405	9,100	9,100
1-1-3775-100-2421 CELLULAR TELEPHONE OP EXPENSE	584	500	560
1-1-3775-100-3113 PICNIC TABLES	314	2,000	1,200
1-1-3775-100-3120 EQUIPMENT REPAIRS & MAINT	4,712	6,000	4,500
1-1-3775-100-3210 SUPPLIES MATERIALS	39,504	35,000	33,000
1-1-3775-100-3410 HYDRO	837	750	900
1-1-3775-100-2251 Computer Maintenance Hardware/Software	0	3,000	0
1-1-3775-100-2460 GENERAL INSURANCE	0	67,252	76,722
1-1-3775-100-7016 TRANSFER TO RESERVE	0	190,500	200,500
Total Parks Admin Expenses	65,375	337,402	349,282
Communications:			
1-1-3775-102-2320 FACILITY RENTAL	0	400	0
Total Communications	0	400	0
Insurance Deductible:			
1-1-3775-110-2250 INSURANCE DEDUCTIBLE	148,367	0	0
Total Insurance Deductible	148,367	0	0
Total Parks Administration	1,048,313	1,262,039	1,320,789



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Parks Maintenance			
Oakwood Park:			
1-1-3775-354-0497 RENTAL INCOME	(2,515)	(3,000)	(3,000)
1-1-3775-354-2250 OUTSIDE SERVICES	407	1,500	1,500
1-1-3775-354-3120 EQUIPMENT REPAIRS & MAINT	9,029	3,000	3,000
1-1-3775-354-3410 HYDRO	4,183	3,500	4,300
1-1-3775-354-3411 WATER & SEWER	2,608	3,000	3,500
Total Oakwood Park	13,712	8,000	9,300
Sunset Park:			
1-1-3775-355-3120 EQUIPMENT REPAIRS & MAINT	3,754	5,000	5,000
1-1-3775-355-3410 HYDRO	494	450	450
1-1-3775-355-3411 WATER & SEWER	1,421	1,600	1,600
1-1-3775-355-0497 RENTAL INCOME	0	(400)	(400)
Total Sunset Park	5,669	6,650	6,650
Mackenzie Park:			
1-1-3775-356-3120 EQUIPMENT REPAIRS & MAINT	502	600	600
1-1-3775-356-3410 HYDRO	429	450	450
1-1-3775-356-3411 WATER & SEWER	1,421	1,450	1,600
Total Mackenzie Park	2,353	2,500	2,650
Albert Street Park:			
1-1-3775-368-3120 EQUIPMENT REPAIRS & MAINTENANCE	2,214	1,500	1,500
1-1-3775-368-3410 HYDRO	526	500	500
1-1-3775-368-3411 WATER & SEWER	1,472	1,600	1,600
Total Albert Street Park	4,211	3,600	3,600
Talbot Park (2 ball diamonds, snack shack, Youth Centre):			
1-1-3775-357-0497 RENTAL INCOME	(4,720)	(2,000)	(3,000)
1-1-3775-357-3120 EQUIPMENT REPAIRS & MAINT	4,926	7,000	7,000
1-1-3775-357-3410 HYDRO	5,667	6,000	6,000
1-1-3775-357-3411 WATER & SEWER	4,273	5,500	5,500
1-1-3775-357-2250 OUTSIDE SERVICES	0	2,000	2,000
Total Talbot Park (2 ball diamonds, snack shack, Youth Centre)	10,145	18,500	17,500
Patterson Park:			
1-1-3775-358-2250 OUTSIDE SERVICES	1,013	2,000	1,800
1-1-3775-358-3120 EQUIPMENT REPAIRS & MAINT	376	1,500	750
1-1-3775-358-3410 HYDRO	435	450	350
1-1-3775-358-3411 WATER & SEWER	611	725	725
Total Patterson Park	2,434	4,675	3,625



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Tay Community Rink Revenue:			
1-1-3775-369-0394 FUNDRAISING - ADVERTISING	(950)	(2,000)	(2,000)
1-1-3775-369-0497 RENTAL INCOME	(60,526)	(35,000)	(50,000)
Total Tay Community Rink Revenue	(61,476)	(37,000)	(52,000)
Tay Rink Wages & Benefits:			
1-1-3775-369-1110 SALARIES AND WAGES	90,946	0	79,168
1-1-3775-369-1198 YEAR END PAYROLL ACCRUAL	1,912	287	0
1-1-3775-369-1210 U.I.C.	2,088	1,604	1,740
1-1-3775-369-1211 C.P.P.	3,343	3,884	4,244
1-1-3775-369-1212 GROUP INSURANCE	183	104	104
1-1-3775-369-1213 EMPLOYER HEALTH TAX	1,773	1,364	1,488
1-1-3775-369-1214 O.M.E.R.S	3,170	0	0
1-1-3775-369-1220 WORKER'S COMPENSATION	2,520	1,948	2,124
1-1-3775-369-1310 SEMINARS & COURSES	661	0	500
1-1-3775-369-1112 PAID OVERTIME	0	0	2,500
1-1-3775-369-1115 WAGES - CONTRACT STAFF	0	69,792	0
1-1-3775-369-1117 OVERTIME FOR CASUAL/PART TIME	0	2,500	0
1-1-3775-369-1161 VACATION - CONTRACT STAFF	0	2,792	0
Total Tay Rink Wages & Benefits	106,597	84,275	91,868
Tay Rink Expenses:			
1-1-3775-369-2250 OUTSIDE SERVICES	10,478	9,000	9,000
1-1-3775-369-2420 TELEPHONE	702	600	750
1-1-3775-369-3120 EQUIPMENT REPAIRS AND MAINTENANCE	4,965	3,000	3,000
1-1-3775-369-3210 SUPPLIES MATERIALS	2,108	2,000	2,000
1-1-3775-369-3330 PROPANE	203	0	0
1-1-3775-369-3410 HYDRO	39,633	27,000	33,000
1-1-3775-369-3411 WATER & SEWER	4,855	8,000	7,000
1-1-3775-369-3430 NATURAL GAS	5,569	6,800	6,000
1-1-3775-369-3480 BUILDING REPAIRS & MAINT	16,306	5,000	10,000
Total Tay Rink Expenses	84,821	61,400	70,750
Ice Resurfacers:			
1-1-3775-459-3330 PROPANE	2,055	4,000	2,500
1-1-3775-459-3380 PARTS REPAIRS & MTCE.	3,661	1,500	2,250
Total Ice Resurfacers	5,716	5,500	4,750



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Bridgeview Park (2 ball diamonds, portable, snack shack, rink):			
1-1-3775-360-0497 RENTAL INCOME	(300)	(750)	(750)
1-1-3775-360-3120 EQUIPMENT REPAIRS & MAINT	8,109	6,500	6,500
1-1-3775-360-3410 HYDRO	2,844	2,700	2,700
1-1-3775-360-3411 WATER & SEWER	1,568	1,500	1,600
1-1-3775-360-3480 BUILDING REPAIRS AND MAINTENANCE	62	1,000	1,000
rink)	12,283	10,950	11,050
Waverley Park (ball diamond, playground, changeroom, snack shack):			
1-1-3775-359-0497 RENTAL INCOME	(1,600)	(1,700)	(1,000)
1-1-3775-359-3120 EQUIPMENT REPAIRS & MAINT	7,734	2,000	2,000
1-1-3775-359-3410 HYDRO	5,964	6,700	6,700
Total Waverley Park (ball diamond, playground, changeroom, snack shack)	12,098	7,000	7,700
Tay Shore Trail:			
1-1-3775-364-0630 DONATIONS	(1,800)	(1,600)	(1,600)
1-1-3775-364-2250 OUTSIDE SERVICES	1,734	18,000	18,000
1-1-3775-364-3120 EQUIPMENT REPAIRS	630	1,000	1,000
1-1-3775-364-3210 SUPPLIES & MATERIALS	339	4,500	4,450
1-1-3775-364-3410 HYDRO	932	925	1,000
Total Tay Shore Trail	1,835	22,825	22,850
Waverley Cenotaph Committee:			
1-1-3775-259-3120 Waverley Cenotaph Committee -EQUIPMENT REPAIR	0	500	0
Total Waverley Cenotaph Committee	0	500	0
Total Parks Maintenance	200,399	199,375	200,293



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Vehicles & Equipment

Vehicles

Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015):

1-1-3775-402-3340 GASOLINE	2,375	3,000	0
1-1-3775-402-3310 VEHICLE INSURANCE	0	1,100	0
1-1-3775-402-3320 LICENSE	0	385	0
1-1-3775-402-3380 VEHICLE - PARTS, REPAIRS & MAINTENANCE	0	1,400	0

Total Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015)

2,375 5,885 0

18-05 - Chevrolet Express Cargo Van (2018):

1-1-3775-405-3320 LICENSE	265	382	266
1-1-3775-405-3350 UNMARKED DIESEL	4,208	3,300	3,300
1-1-3775-405-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,794	2,000	2,000
1-1-3775-405-3310 VEHICLE INSURANCE	0	1,100	296

Total 18-05 - Chevrolet Express Cargo Van (2018)

6,267 6,782 5,862

17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017):

1-1-3775-408-3320 LICENSE	265	250	266
1-1-3775-408-3340 GASOLINE	8,847	12,000	1,000
1-1-3775-408-3380 PARTS REPAIRS & MTCE.	2,919	1,800	0
1-1-3775-408-3310 VEHICLE INSURANCE	0	1,100	296

Total 17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017)

12,030 15,150 1,562

16-09 - Ford Super Duty F-350 1 Ton Dump (2016):

1-1-3775-409-3310 VEHICLE INSURANCE	59	1,100	0
1-1-3775-409-3320 LICENSE	361	370	370
1-1-3775-409-3350 UNMARKED DIESEL	7,113	7,000	2,000
1-1-3775-409-3380 PARTS REPAIRS & MTCE.	3,219	3,000	500

Total 16-09 - Ford Super Duty F-350 1 Ton Dump (2016)

10,752 11,470 2,870



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
25-81 - Ford Maverick XLT, Crew Cab, AWD (2025):			
1-1-3775-481-3340 GASOLINE	176	0	2,700
1-1-3775-481-3380 VEHICLE REPAIRS & MAINTENANCE	1,122	0	1,000
1-1-3775-481-3310 VEHICLE INSURANCE	0	0	296
Total 25-81 - Ford Maverick XLT, Crew Cab, AWD (2025)	1,298	0	3,996
29-91 - TR16-09 Replacement:			
1-1-3775-491-3310 VEHICLE INSURANCE	0	0	296
1-1-3775-491-3320 LICENSE	0	0	361
1-1-3775-491-3350 UNMARKED DIESEL	0	0	5,500
1-1-3775-491-3380 PARTS REPAIRS & MTCE.	0	0	1,500
Total 29-91 - TR16-09 Replacement	0	0	7,657
Total Vehicles	32,723	39,287	21,947



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Equipment

Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007):

1-1-3775-430-3120 EQUIPMENT REPAIRS & MAINTENANCE	144	0	0
1-1-3775-430-3360 Marked Diesel	139	300	0
1-1-3775-430-3380 PARTS REPAIRS & MAINTENANCE	166	500	0
Total Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007)	449	800	0

22-31 - Mahindra 1635 Tractor (2022):

1-1-3775-431-3120 EQUIPMENT REPAIRS & MAINT	4,429	2,000	3,000
1-1-3775-431-3360 MARKED DIESEL	1,492	2,000	1,250
1-1-3775-431-3380 PARTS REPAIRS & MAINTENANCE	270	0	0
Total 22-31 - Mahindra 1635 Tractor (2022)	6,191	4,000	4,250

25-82 - 2025 Narrow Tractor :

1-1-3775-482-3360 Marked Diesel-25-82-Narrow Tractor	147	0	1,200
1-1-3775-482-3380 PARTS REPAIRS & MTCE.	522	0	750
1-1-3775-482-3120 EQUIPMENT REPAIRS & MAINT	0	0	1,000
Total 25-82 - 2025 Narrow Tractor	669	0	2,950

Riding Lawn Mowers:

Riding Lawn Mower Details:

22-32 Kubota ZD1211R Zero Turn Lawn Mower (2022)
 06-32 Kubota ZD25-60 Zero Turn Lawn Mower (2018)
 Replaced 2025 - 15-32 Kubota ZD331RP Zero Turn Lawn Mower (2015)

1-1-3775-432-3120 EQUIPMENT REPAIRS & MAINT	1,062	7,500	7,500
1-1-3775-432-3360 MARKED DIESEL	2,132	0	2,400
Total Riding Lawn Mowers	3,193	7,500	9,900

25-83 - 2025 Riding Lawn Mower:

1-1-3775-483-3120 EQUIPMENT REPAIRS & MAINT	193	0	0
1-1-3775-483-3360 Marked Diesel-25-83-Riding Lawn Mower	141	0	1,200
1-1-3775-483-3380 VEHICLE REPAIRS & MAINTENANCE	0	0	1,000
Total 25-83 - 2025 Riding Lawn Mower	334	0	2,200



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Rental Equipment:			
1-1-3775-423-3340 GASOLINE	4,076	1,000	1,800
1-1-3775-423-2310 EQUIPMENT RENTAL	0	2,000	2,000
Total Rental Equipment	4,076	3,000	3,800
Small Equipment:			
1-1-3775-427-3120 EQUIPMENT REPAIRS & MAINT	683	1,000	1,000
1-1-3775-427-5210 EQUIPMENT	3,296	3,000	3,000
Total Small Equipment	3,979	4,000	4,000
Trailer:			
1-1-3775-439-3310 Vehicle Insurance	0	1,340	0
Total Trailer	0	1,340	0
Replaced 2025 - 15-50 A-B Landscape Trailers:			
1-1-3775-450-3120 EQUIPMENT REPAIRS & MAINT	0	700	0
1-1-3775-450-3310 VEHICLE INSURANCE	0	670	0
1-1-3775-450-3320 LICENSE	0	50	0
Total Replaced 2025 - 15-50 A-B Landscape Trailers	0	1,420	0
25-84 - 2025 Landscape Trailer:			
1-1-3775-484-3120 EQUIPMENT REPAIRS & MAINT	0	0	500
1-1-3775-484-3310 VEHICLE INSURANCE	0	0	294
Total 25-84 - 2025 Landscape Trailer	0	0	794
25-85 - 2025 Landscape Trailer:			
1-1-3775-485-3120 EQUIPMENT REPAIRS & MAINT	69	0	500
1-1-3775-485-3310 VEHICLE INSURANCE	0	0	294
Total 25-85 - 2025 Landscape Trailer	69	0	794
Total Equipment	18,960	22,060	28,688
Total Vehicles & Equipment	51,683	61,347	50,635



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Community Centres

Oakwood Park Community Centre:

1-1-3777-362-0497 RENTAL INCOME	(18,202)	(8,000)	(8,000)
1-1-3777-362-2250 OUTSIDE SERVICES	878	900	900
1-1-3777-362-2420 TELEPHONE	722	525	800
1-1-3777-362-3210 SUPPLIES MATERIALS	488	1,000	1,000
1-1-3777-362-3410 HYDRO	12,446	10,000	13,000
1-1-3777-362-3411 WATER & SEWER	1,436	1,600	1,600
1-1-3777-362-3430 NATURAL GAS	5,616	7,500	6,000
1-1-3777-362-3480 BUILDING REPAIRS & MAINT	11,226	6,800	6,800

Total Oakwood Park Community Centre	14,611	20,325	22,100
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Port McNicoll Community Centre:

1-1-3777-363-0497 RENTAL INCOME	(10,276)	(6,000)	(6,000)
1-1-3777-363-2420 TELEPHONE	722	525	800
1-1-3777-363-3410 HYDRO	2,253	2,200	2,400
1-1-3777-363-3411 WATER & SEWER	1,421	1,650	1,600
1-1-3777-363-3430 NATURAL GAS	3,697	4,200	3,700
1-1-3777-363-3480 BUILDING REPAIRS & MAINT	4,090	2,500	3,000

Total Port McNicoll Community Centre	1,907	5,075	5,500
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Total Community Centres	16,518	25,400	27,600
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Library Grant

Administration:

1-1-3776-100-2532 Municipal Grant in Lieu of Allocated Costs	94,794	97,605	96,814
1-1-3776-100-2533 MUNICIPAL GRANT	419,055	419,055	439,818

Total Administration	513,849	516,660	536,632
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Total Library Grant	513,849	516,660	536,632
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Total Parks	1,830,762	2,064,821	2,135,949
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Total Parks & Recreation	1,903,913	2,156,860	2,235,326
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Library Administration

Library Admin Revenue:

3-6-6761-100-0310 PROVINCE OF ONTARIO	0	(33,932)	(33,958)
3-6-6761-100-0733 MUNICIPAL GRANT	(419,055)	(419,055)	(439,818)
3-6-6761-100-0734 Municipal Grant in lieu of Allocated Costs	(94,794)	(97,605)	(96,814)
3-6-6761-100-0661 BANK INTEREST	0	(12,000)	(12,000)
3-6-6761-100-0921 TRANSFER FROM RESERVES	0	(61,811)	(52,000)
Total Library Admin Revenue	(513,849)	(624,403)	(634,590)

Library Wages & Benefits:

3-6-6761-100-1110 SALARIES & WAGES	322,725	314,061	366,664
3-6-6761-100-1198 YEAR END PAYROLL ACCRUAL	6,470	1,265	0
3-6-6761-100-1210 U.I.C.	6,192	6,912	6,793
3-6-6761-100-1211 C.P.P.	14,152	22,726	17,818
3-6-6761-100-1212 GROUP INSURANCE	10,611	11,218	10,752
3-6-6761-100-1213 EMPLOYER HEALTH TAX	6,303	6,379	6,965
3-6-6761-100-1214 O.M.E.R.S.	27,616	28,078	31,777
3-6-6761-100-1220 WORKER'S COMPENSATION	9,016	9,128	9,958
3-6-6761-100-1115 WAGES - CONTRACT STAFF	0	12,285	0
3-6-6761-100-1160 VACATION PAY	0	8,048	0
3-6-6761-100-1161 VACATION - CONTRACT STAFF	0	491	0
Total Library Wages & Benefits	403,084	420,591	450,727



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Library Admin Expenses:			
3-6-6761-100-1225 STIPENDS - PER DIEMS	725	825	825
3-6-6761-100-1310 SEMINARS & COURSES	503	4,000	1,500
3-6-6761-100-1330 MEMBERSHIPS & DUES	303	300	350
3-6-6761-100-2250 OUTSIDE SERVICES	4,269	5,459	500
3-6-6761-100-2405 Meals & Travel On Twp Business	186	1,000	500
3-6-6761-100-2410 POSTAGE AND COURIER	(1,404)	1,000	5,000
3-6-6761-100-2430 ADVERTISING & PROMOTIONS	442	1,500	1,500
3-6-6761-100-2440 OFFICE SUPPLIES	3,271	3,500	3,500
3-6-6761-100-2446 FLOWERS GIFTS, TRIBUTES	110	200	200
3-6-6761-100-2535 SALARY TRANSFER	73,760	61,443	75,401
3-6-6761-100-3120 EQUIPMENT REPAIRS & MAINTENANCE	71	300	300
3-6-6761-100-3539 LOST BOOKS REPLACEMENTS (COUNTY)	24	0	0
3-6-6761-100-3542 ELECTRONIC MATERIALS - COUNTY	2,000	2,000	2,500
3-6-6761-100-3543 BOOKS	56	500	0
3-6-6761-100-3545 POOLED SUBSCRIPTIONS (COUNTY)	15	0	0
3-6-6761-100-7016 TRANSFER TO RESERVE	32,000	32,000	28,500
3-6-6761-100-2110 AUDIT/ACCOUNTING FEES	0	1,325	1,425
3-6-6761-100-2251 COMPUTER HARDWARE MAINTENANCE	0	500	500
3-6-6761-100-2460 GENERAL INSURANCE	0	14,685	14,698
3-6-6761-100-7020 TRANSFER TO CAPITAL	0	26,175	0
Total Library Admin Expenses	116,330	156,712	137,199
Community Donations:			
3-6-6761-112-0921 Transfer from Reserve - Fundraising/Startup Funds	0	(1,678)	(1,750)
3-6-6761-112-3210 MATERIALS AND SUPPLIES,	0	1,678	1,750
Total Community Donations	0	0	0
Programs:			
3-6-6761-136-3260 PROGRAMS	4,457	3,881	3,881
3-6-6761-136-0921 TRANSFER FROM PROGRAMS RESERVES	0	(3,281)	(3,281)
Total Programs	4,457	600	600
Total Administration	10,023	(46,500)	(46,064)



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Victoria Harbour Branch

Administration:

3-6-6762-100-0351 MEMBERSHIP FEES	(34)	(20)	(20)
3-6-6762-100-0379 RECOVERIES-LOST BOOKS	(254)	(200)	(200)
3-6-6762-100-0382 PHOTOCOPYING RECOVERIES	(585)	(400)	(400)
3-6-6762-100-0383 FAX INCOME	(197)	(100)	(100)
3-6-6762-100-0398 Overdue Fines Collected	(458)	(800)	(800)
3-6-6762-100-0399 SUNDRY RECEIPTS	(80)	(50)	(50)
3-6-6762-100-0630 Donations	(50)	0	0
3-6-6762-100-2230 OFFICE CARETAKER CONTRACT	1,964	2,196	2,236
3-6-6762-100-2262 ANSWERING SERVICE AGREEMENT	330	330	356
3-6-6762-100-2360 CASH OVER UNDER	89	0	0
3-6-6762-100-2420 TELEPHONE	733	660	792
3-6-6762-100-3410 HYDRO	2,212	2,400	2,400
3-6-6762-100-3411 WATER & SEWER	1,179	1,100	1,300
3-6-6762-100-3416 Rent Expense	5,756	5,756	5,860
3-6-6762-100-3430 NATURAL GAS	1,694	1,600	1,600
3-6-6762-100-3480 BUILDING REPAIRS AND MAINTENANCE	2,658	1,000	1,500
3-6-6762-100-0395 FUNDRAISING PROCEEDS	0	(100)	(100)

Total Administration

14,956

13,372

14,374

Community Donations:

3-6-6762-112-0630 DONATIONS	(1,724)	(500)	(500)
3-6-6762-112-5210 EQUIPMENT	614	500	500
3-6-6762-112-0395 FUNDRAISING	0	(50)	(50)
3-6-6762-112-0921 TRANSFER FROM RESERVES	0	(350)	(350)

Total Community Donations

(1,110)

(400)

(400)

Total Victoria Harbour Branch

13,845

12,972

13,974



Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

2025 Actual

2025 Budget

2026 Budget

Waubauskene Branch

Administration:

3-6-6763-100-0379 RECOVERIES-LOST BOOKS	(126)	(150)	(150)
3-6-6763-100-0382 PHOTOCOPYING RECOVERIES	(221)	(250)	(250)
3-6-6763-100-0383 FAX INCOME	(75)	(100)	(100)
3-6-6763-100-0398 Overdue Fines Collected	(185)	(800)	(800)
3-6-6763-100-0399 SUNDRY RECEIPTS	(25)	(50)	(50)
3-6-6763-100-2230 OFFICE CARETAKER CONTRACT	1,178	1,307	1,331
3-6-6763-100-2262 ANSWERING SERVICE AGREEMENT	330	330	336
3-6-6763-100-2360 CASH OVER UNDER	275	0	0
3-6-6763-100-2420 TELEPHONE	1,534	1,512	1,620
3-6-6763-100-3410 HYDRO	1,505	1,427	1,427
3-6-6763-100-3411 WATER & SEWER	611	700	714
3-6-6763-100-3416 Rent Expense	4,445	4,444	4,525
3-6-6763-100-3430 NATURAL GAS	1,905	1,500	1,527
3-6-6763-100-3480 BUILDING REPAIRS AND MAINTENANCE	2,539	4,000	2,000
3-6-6763-100-5210 Furniture & Equipment	27	0	0
Total Administration	13,718	13,870	12,130

Community Donations:

3-6-6763-112-0630 DONATIONS	(714)	(200)	(500)
3-6-6763-112-5210 EQUIPMENT	439	500	500
3-6-6763-112-0395 FUNDRAISING	0	(50)	(50)
3-6-6763-112-0921 TRANSFER FROM RESERVES	0	(450)	(450)
Total Community Donations	(276)	(200)	(500)

Total Waubauskene Branch	13,442	13,670	11,630
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Township of Tay - 2026 Operating Budget

(Note: Year-end Entries for 2025 Not Completed At Time of Printing)

	2025 Actual	2025 Budget	2026 Budget
Port McNicoll Branch			
Administration:			
3-6-6764-100-0351 MEMBERSHIP FEES	(5)	(10)	(20)
3-6-6764-100-0379 RECOVERIES-LOST BOOKS	(308)	(150)	(150)
3-6-6764-100-0382 PHOTOCOPYING RECOVERIES	(308)	(350)	(350)
3-6-6764-100-0383 FAX INCOME	(66)	(150)	(150)
3-6-6764-100-0398 Overdue Fines Collected	(243)	(800)	(800)
3-6-6764-100-0399 SUNDRY RECEIPTS	(25)	(50)	(50)
3-6-6764-100-0497 RENTAL INCOME	(143)	(50)	(50)
3-6-6764-100-2230 OFFICE CARETAKER CONTRACT	1,964	2,196	2,236
3-6-6764-100-2262 ANSWERING SERVICE AGREEMENT	330	350	356
3-6-6764-100-2360 CASH OVER UNDER	140	0	0
3-6-6764-100-2420 TELEPHONE	725	720	780
3-6-6764-100-3410 HYDRO	2,341	2,000	2,400
3-6-6764-100-3411 WATER & SEWER	1,421	1,552	1,620
3-6-6764-100-3416 Rent Expense	10,833	10,833	11,028
3-6-6764-100-3430 NATURAL GAS	2,102	1,967	2,010
3-6-6764-100-3480 BUILDING REPAIRS AND MAINTENANCE	2,903	2,000	2,000
Total Administration	21,662	20,058	20,860
Community Donations:			
3-6-6764-112-0630 DONATIONS	(859)	(300)	(500)
3-6-6764-112-5210 EQUIPMENT	181	500	500
3-6-6764-112-0395 FUNDRAISING	0	(50)	(50)
3-6-6764-112-0921 TRANSFER FROM RESERVES	0	(350)	(350)
Total Community Donations	(678)	(200)	(400)
Total Port McNicoll Branch	20,983	19,858	20,460
Total Library (Surplus)/Deficit	58,294	0	0



Township of Tay - 2026 Capital Budget Summary

Capital Funding Source	Work in Progress	2026 Projects/Additions	2026 Total Budget
2026 Operating Budget (Taxation)	0	(1,289,057)	(1,289,057)
Grant - Province of Ontario	(2,840,087)	(30,258,776)	(33,098,863)
Grant - Government of Canada	0	(363,232)	(363,232)
Debt Financing	0	(3,800,000)	(3,800,000)
Debt Financing (DC)	(1,395,000)	(17,083,184)	(18,478,184)
Transfer from Reserves			
Future Capital Reserve	0	(485,000)	(485,000)
Municipal Building Reserve - Parks and Recreation	(42,000)	(45,030)	(87,030)
Tax Rate Stabilization Reserve	(15,000)	(80,000)	(95,000)
Water Capital Reserve	0	(885,000)	(885,000)
Municipal Equipment Reserve	(25,000)	(54,000)	(79,000)
Wastewater Capital Reserve	(104,042)	(370,000)	(474,042)
Fire Marque Reserve	0	(17,000)	(17,000)
Municipal Fleet Reserve (Parks and Recreation)	0	(125,000)	(125,000)
Municipal Fleet Reserve (Roads)	0	(75,000)	(75,000)
Development Charge Reserve	0	(158,877)	(158,877)
Infrastructure/Bridge Reserve	(276,000)	(85,000)	(361,000)
Street lighting Reserve	0	(20,000)	(20,000)
Branch Purposes Reserve (VH)	0	(6,060)	(6,060)
Branch Purposes Reserve (PM)	0	(6,060)	(6,060)
Branch Purposes Reserve (WB)	0	(6,060)	(6,060)
Library Operating Reserve	(6,823)	(119,000)	(125,823)
Capital/Project Expenditures	4,703,952	55,331,336	60,035,288
	\$ -	\$ -	\$ -

In progress Projects with no increase in funding requests are not included in the summary above



Township of Tay - 2026 Capital Budget

Corporate Services - Administration

Summary			
	Work in Progress	2026 Projects/Additions	2026 Total Budget
Capital Funding Source			
2-1-1123-100-0900	transfer from Operating Budget (Taxation)	(8,500)	(8,500)
Transfer from Reserves			
2-1-1123-100-0921	Municipal Equipment Reserve	(24,000)	(24,000)
2-1-1123-100-0921	Future Capital Reserve	(350,000)	(350,000)
Capital/Project Expenditures		\$ 382,500	382,500
		\$ -	\$ -

2026 Project Details				
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost
CS99001	PC/Monitor Replacement (Annual)	2-1-1123-100-5211		18,500
	Operating Budget (Taxation)		(8,500)	
	Municipal Equipment Reserve		(10,000)	
CS26001	Council Computer Replacement	2-1-1122-100-5211		14,000
	Municipal Equipment Reserve		(14,000)	
CS26002	Finance ERP System Replacement	2-1-1123-100-5212		350,000
	Future Capital Reserve		(350,000)	
2026 Capital/Projects			\$	382,500



Township of Tay - 2026 Capital Budget

Protective and Development Services - Emergency Preparedness & Fire

Summary			
	Work in Progress	2026 Projects/Additions	2026 Total Budget
Capital Funding Source			
2-1-2231-100-0998	Transfer from Operating Budget (Taxation)	(95,900)	(95,900)
2-1-1224-100-0320	Grant - Province Of Ontario	(49,991)	(49,991)
2-1-2231-100-0320	Grant - Province Of Ontario	(69,419)	(69,419)
Transfer from Reserves			
2-1-2231-100-0921	Future Capital Reserve	(55,000)	(55,000)
2-1-2231-100-0921	Tax Rate Stabilization Reserve	(80,000)	(80,000)
2-1-2231-100-0921	Municipal Equipment Reserve		0
2-1-1224-100-0921	Fire Marque Reserve	(17,000)	(17,000)
2-1-2231-100-0920	Development Charge Reserve	(45,000)	(45,000)
Capital/Project Expenditures		412,310	412,310
		\$ -	\$ -

2026 Project Details				
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost
PDS99001	Bunker Gear Replacement (Annual)	2-1-2231-582-5210		31,900
	Operating Budget (Taxation)		(31,900)	
PDS99002	Ice Water Rescue Suit Replacement (Annual)	2-1-2231-585-5210		4,000
	Operating Budget (Taxation)		(4,000)	
PDS26001	Auto Extrication Equipment Replacement	2-1-2231-400-5210		20,000
	Operating Budget (Taxation)		(20,000)	
PDS26002	T52 Engine Replacement	2-1-2235-462-5210		40,000
	Operating Budget (Taxation)		(40,000)	
PDS26003	Station 1 (Waubashene) Addition/Renovation - Plans	2-1-2232-100-5230		80,000
	Tax Rate Stabilization Reserve		(80,000)	
PDS26004	Off Road Rescue Vehicle	2-1-2231-449-5210		100,000
	Development Charges - Fire Protection		(45,000)	
	Future Capital Reserve		(55,000)	
PDS26005	PPE Decontamination Equipment	2-1-2231-400-5213		69,419
	Grant - Province of Ontario		(69,419)	
PDS26006	Emergency Preparedness Inflatable Structures	2-1-1224-100-5210		58,991
	Fire Marque Reserve		(9,000)	
	Grant - Province of Ontario		(49,991)	
PDS26007	Fire Safety House	2-1-1224-100-5210		8,000
	Fire Marque Reserve		(8,000)	
			2026 Capital/Projects	\$ 412,310



Township of Tay - 2026 Capital Budget

Protective and Development Services - Planning

No Planned Capital Projects



Township of Tay - 2026 Capital Budget

Protective and Development Services - Building

No Planned Capital Projects



Township of Tay - 2026 Capital Budget

Protective and Development Services - Municipal Law Enforcement

No Planned Capital Projects



Township of Tay - 2026 Capital Budget

Operational Services - Roads and Fleet

Summary			
	Work in Progress	2026 Projects/Additions	2026 Total Budget
Capital Funding Source			
2-1-3352-100-0900	Transfer from Operating Budget (Taxation)	(1,184,657)	(1,184,657)
2-1-3352-100-0321	Grant - Government of Canada	(363,232)	(363,232)
2-1-3352-100-0320	Grant - Province Of Ontario	(625,221)	(625,221)
2-1-3352-100-0688	Debt Financing	(1,000,000)	(1,000,000)
Transfer from Reserves			
2-1-3352-100-0921	Development Charge Reserve	(105,552)	(105,552)
2-1-3352-100-0921	Municipal Fleet Reserve - Parks and Recreation	(125,000)	(125,000)
2-1-3352-100-0921	Municipal Fleet Reserve - Roads	(75,000)	(75,000)
2-1-3352-100-0921	Municipal Equipment Reserve (25,000)	(30,000)	(55,000)
2-1-3352-100-0921	Street lighting Reserve	(20,000)	(20,000)
2-1-3352-100-0921	Infrastructure/Bridge Reserve (276,000)	(85,000)	(361,000)
Capital/Project Expenditures		301,000	3,613,662
	\$ -	\$ -	\$ -



Township of Tay - 2026 Capital Budget

Operational Services - Roads and Fleet

2026 Project Details				
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost
TBD	2026 Roads Program	2-1-3352-100-2281		2,238,662
	Operating Budget (Taxation)		(1,144,657)	
	OCIF Funding - Province of Ontario		(625,221)	
	Development Charge Reserve		(105,552)	
	Canada Community Building Fund (CCFB) - Government of Canada		(363,232)	
OPF26001	TR2691 - Heavy Duty Truck	2-1-3775-491-5210		125,000
	<i>(Replacement of TR1609)</i> Municipal Fleet Reserve - Parks &		(125,000)	
OPF26002	TR2692 - Tractor With Plow and Blower	2-1-3551-492-5210		75,000
	<i>(Replacement of TR0834)</i> Municipal Fleet Reserve - Roads		(75,000)	
OPS26003	RC003 - Ron Jones Ellipse Culvert Rehab	2-1-3352-501-2282		85,000
	Infrastructure/Bridge Reserve		(85,000)	
OPS26004	2026 Street lighting	2-1-3353-100-5210		20,000
	Street lighting Reserve		(20,000)	
OPS26005	Guiderrail Replacement	2-1-3352-506-2281		30,000
	Municipal Equipment Reserve - Operations		(30,000)	
			2025 Capital/Projects	\$ 2,573,662



Township of Tay - 2026 Capital Budget

Operational Services - Roads and Fleet

Work In Progress				
Project #	Project Name	G/L	Project Transactions	2026 Project Additions
OPS22002	Trail Bridge 1 (TB001) - Tay Shore Trail S Of Highway 12 (Wye Marsh Area)	2-1-3352-541-2281		
	2022 - Infrastructure/Bridge Reserve		(10,000)	
	2024 - Infrastructure/Bridge Reserve		(50,000)	
	2025 - Infrastructure/Bridge Reserve		(151,000)	
	WIP Balance at 2025 Year End		0	
	2026 - Debt Financing		(900,000)	900,000
Total Project Budget To Date			(900,000)	
\$ 960,000		OPS22002 Balance	(1,111,000)	
OPS24002	Trail Bridge 3 (TB003) - Tay Shore Trail N Of Hwy 12 \$ W of Rosemount Rd - Redecking	2-1-3352-541-2281		
	2024 - Infrastructure/Bridge Reserve		(25,000)	
	2025 - Infrastructure/Bridge Reserve		(40,000)	
	WIP Balance at 2025 Year End		0	
	2026 - Debt Financing		(100,000)	100,000
Total Project Budget To Date			(100,000)	
\$ 25,000		OPS24002 Balance	(165,000)	
OPF25009	WoodChipper Replacement	2-1-3351-456-5210		
	2025 - Municipal Equipment Reserve (Bandit WoodChipper Refurbishment - determined more economical to replace)		(25,000)	
	WIP Balance at 2025 Year End		0	
	2026 - Operating Budget (Taxation)		(40,000)	40,000
Total Project Budget To Date			(40,000)	
\$ 65,000			(65,000)	
Work In Progress Capital Additions			\$ 1,040,000	



Township of Tay - 2026 Capital Budget

Operational Services - Wastewater

Summary				
		Work in Progress	2026 Projects/Addition:	2026 Total Budget
Capital Funding Source				
2-4-3458-100-0320	Grant - Province Of Ontario	(2,840,087)	(29,514,145)	(32,354,232)
2-4-3458-100-0688	Debt Financing (DC)	(1,395,000)	(17,083,184)	(18,478,184)
Transfer from Reserves				
2-4-3458-100-0921	Wastewater Capital Reserve	(104,042)	(370,000)	(474,042)
Capital/Project Expenditures		4,339,129	\$ 46,967,329	\$ 51,306,458
		\$ -	\$ -	\$ -

2025 Project Details				
Project #	Project Name	Funding Source	Budgeted Project Cost	
SEW26001	Victoria Harbour Pump Rebuilds	2-4-3458-641-5210		50,000
	Wastewater Capital Reserve		(50,000)	
SEW26002	PM WWTP Blower Rebuilds (OCWA)	2-4-3458-640-5210		50,000
	Wastewater Capital Reserve		(50,000)	
SEW26003	PM WWTP PLC Upgrades (OCWA)	2-4-3458-640-5213		150,000
	Wastewater Capital Reserve		(150,000)	
SEW26004	Smoke Testing Storm to Sanitary	2-4-3458-100-5210		50,000
	Wastewater Capital Reserve		(50,000)	
SEW26005	Equipment Replacement	2-4-3458-605-2250		30,000
	Wastewater Capital Reserve		(30,000)	
2025 Capital/Projects			\$	330,000



Township of Tay - 2026 Capital Budget Operational Services - Wastewater

Work In Progress				
Project #	Project Name	G/L	Project Transactions	2026 Project Additions
SEW22001	Victoria Harbour Wastewater Treatment Plant	2-4-3458-693-2140		
SEW24008	Phase 2 Revised EAAS Project - Design, Approvals, Contract Administration, Construction			
	2020 - Wastewater Capital Reserve		(54,042)	
	2022 - Grant - Province of Ontario (OCIF)		(1,061,297)	
	2023 - Grant - Province of Ontario (OCIF)		(961,508)	
	2023 - Debt Financing (DC)		(1,395,000)	
	2023 - Debt Financing			
	2024 - Grant - Province of Ontario (OCIF)		(817,282)	
	2024 - Debt Financing			
	WIP Additions 2020 (Funded From Wastewater Capital Reserve)	6,357		
	WIP Additions 2021 (Funded From Wastewater Capital Reserve)	47,686		
	WIP Additions 2022 (Funded From 2022 OCIF)	149,255		
	WIP Additions 2023 (Funded From 2022 OCIF)	579,286		
	WIP Additions 2024 (Funded From 2022 OCIF)	175,249		
	WIP Additions 2025 (Funded From 2022 OCIF)	3,543		
	2025 - Debt Financing			
	WIP Balance at 2025 Year End		961,375	
	2026 - Provincial Grant (HSWS)		(29,514,145)	29,514,145
	2026 - Debt Financing		(17,083,184)	17,083,184
Total Project Budget To Date				
\$	50,886,458	SEW22001 Balance	(49,925,084)	
SEW24005	Infiltration Repairs - Manhole and Pipes	2-4-3458-624-2250		
	2024 - Wastewater Capital Reserve		(50,000)	
	WIP Balance at 2025 Year End		37,234	
	2026 - Wastewater Reserve		(40,000)	40,000
Total Project Budget To Date				
\$	90,000	SEW24005 Balance	(52,766)	
Work In Progress Capital Additions			\$	46,637,329



Township of Tay - 2026 Capital Budget

Operational Services - Water

Summary				
		Work in Progress	2026 Projects/Additions	2026 Total Budget
Capital Funding Source				
2-4-3459-100-0688	Debt Financing		(2,800,000)	(2,800,000)
Transfer from Reserves				
2-4-3459-100-0921	Water Capital Reserve		(885,000)	(885,000)
Capital/Project Expenditures		\$	3,685,000	3,685,000
		\$ -	\$ -	\$ -

2025 Project Details				
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost
WAT99002	Fire Hydrant Replacement (Annual) <i>4-5 per year</i>	2-4-3459-602-5210		35,000
	Water Capital Reserve		(35,000)	
WAT26001	2026 Watermain Replacement/Refurbishment Program <i>Jephson St from Queen to Park Pine St (BS to Hazel, Hazel to Elm Replacement) Hayes + 7th - up to Assiniboia, and a section to tie in Hayes to new main</i>	2-4-3459-100-2140		750,000
	Water Capital Reserve		(750,000)	
WAT26002	OCWA Equipment replacement	2-4-3459-100-5211		40,000
	Water Capital Reserve		(40,000)	
WAT26003	Low Lift Building Chlorine Pump	2-4-3459-100-5213		30,000
	Water Capital Reserve		(30,000)	
WAT26004	Rope Membrane Replacement	2-4-3459-100-5211		30,000
	Water Capital Reserve		(30,000)	
WAT25005	Residential Water Metering Project	2-4-3459-100-5802		2,800,000
	Debt Financing		(2,800,000)	
2025 Capital/Projects			\$	3,685,000



Township of Tay - 2026 Capital Budget

Operational Services - Parks, Recreation And Facilities

Summary			
	Work in Progress	2026 Projects/Additions	2026 Total Budget
Capital Funding Source			
Transfer from Reserves			
2-1-3775-100-0921	Municipal Building Reserve (Parks & Recreation)	(42,000)	(87,030)
	Tax Rate Stabilization Reserve	(15,000)	(15,000)
2-1-1123-100-0921	Future Capital Reserve	(80,000)	(80,000)
Capital/Project Expenditures		57,000 \$	182,030
	\$ -	\$ -	\$ -



Township of Tay - 2026 Capital Budget

Operational Services - Parks, Recreation And Facilities

2025 Project Details					
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost	
PRF26001	Facilities - Waubashene Library Emergency Exit	TBD		35,030	
	Municipal Building Reserve		(35,030)		
PRF26002	Facilities - Albert Street Mini-Mall Emergency Exit	TBD		10,000	
	Municipal Building Reserve		(10,000)		
2025 Capital/Projects				\$	45,030



Township of Tay - 2026 Capital Budget

Operational Services - Parks, Recreation And Facilities

Work In Progress				
Project #	Project Name	G/L	Project Transactions	2026 Project Additions
PRF24006	Oakwood Entrance/Exterior Door Replacement/Roof Repairs	2-1-3775-354-5230		
	Municipal Building Reserve		(12,000)	
	2024 WIP Balance		12,000	
	2025 - Municipal Building Reserve		(30,000)	
	WIP Balance at 2025 Year End		29,473	
	2026 - Future Capital Reserve		(80,000)	
Total Project Budget To Date		PRF24006 Balance	(80,527)	80,000
\$ 122,000				
PRF25008	Oakwood Building Assessment	2-1-3777-362-2281		
	2025 - Tax Rate Stabilization Reserve		(15,000)	
	WIP Balance at 2025 Year End		11,173	
Total Project Budget To Date		PRF25008 Balance	(3,827)	
\$ 3,827				
Work In Progress Capital Additions				\$ 80,000



Township of Tay - 2026 Capital Budget Library

Summary			
		Work in Progress	2026 Projects/Additions
Capital Funding Source			
2-6-6761-100-0900	2026 Operating Budget (Taxation)		0
Transfer from Reserves			
2-6-6761-100-0921	Development Charge Reserve		(8,325)
	Branch Purposes Reserve (VH)		(6,060)
	Branch Purposes Reserve (PM)		(6,060)
	Branch Purposes Reserve (WB)		(6,060)
	Library Operating Reserve	(6,823)	(119,000)
Capital/Project Expenditures		\$ 6,823	145,505
		\$ -	\$ -

2026 Project Details				
Project #	Project Name	G/L	Funding Source	Budgeted Project Cost
LIB99001	Physical Collection Materials	2-6-6761-100-		19,503
	2026 Operating Budget (Taxation)			
	Branch Purposes Reserve (VH)		(3,726)	
	Branch Purposes Reserve (PM)		(3,726)	
	Branch Purposes Reserve (WB)		(3,726)	
	Development Charge Reserve		(8,325)	
LIB99002	Electronic Collection Materials	2-6-6761-100-		7,002
	2026 Operating Budget (Taxation)			
	Branch Purposes Reserve (VH)		(2,334)	
	Branch Purposes Reserve (PM)		(2,334)	
	Branch Purposes Reserve (WB)		(2,334)	
LIB26001	Accessible Washroom (Port McNicoll)	2-6-6764-100-		60,000
	Library Operating Reserve		(60,000)	
LIB26002	Front Door Replacement (Port McNicoll)	2-6-6764-100-		15,000
	Library Operating Reserve		(15,000)	
LIB26003	Pedestrian Walkway/Ramp (Port	2-6-6764-100-		44,000
	Library Operating Reserve		(44,000)	
			2026 Capital/Projects	\$ 145,505

Work In Progress				
Project #	Project Name	G/L	Approved to Date	2026 Budgeted Project Cost
LIB25002	Port McNicoll Branch Printer	2-6-6764-100-		
	2025 - Operating Budget (Taxation)		(8,000)	
	WIP Balance at 2025 Year End		1,177	
Total Project Budget To Date			\$ 8,000	
			CF/ 2026 Project Additions	\$ -



Township of Tay - 2026 Capital Budget Library

J & M Young Branch - Port McNicoll

Deferred Expenditures/Capital Projects Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
16,500	Exterior Wall Repairs	2025
52,800	Parking Lot Repair and Repainting	2025
1,100	Fire Extinguishers	2026
70,400	Total Deferred Capital Projects To Date Per BCA	

Future Expenditures to 2030 Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
2,200	Standard Foundations	2027
1,100	Emergency Light Fixtures	2027
5,500	Sanitary Sewer	2027
33,000	Roof Coverings	2029
8,250	Exterior Wall Repairs	2030
33,000	Exterior Windows	2030
3,300	Exterior Door (2nd Floor, North Entrance)	2030
22,000	Water Distribution System	2030
108,350	Total Future Expenditures to 2030 Per BCA	

Completed Or Budgeted

	Replacement/Repair Year Per BCA	Year
Pedestrian Paving	2025	2026
Exterior Door	2026	2026

Financial Estimates Provided within the BCA reflected Consultants estimates of the cost as of 2023 and do not reflect actual quotes received for work to be completed.

Theo and Elaine Bernard Branch - Victoria Harbour

Deferred Expenditures/Capital Projects Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
3,300	Hot Water Heater Replacement	2025
11,000	Interior Wall Finishes	2026
14,300	Total Deferred Capital Projects To Date Per BCA	

Future Expenditures to 2030 Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
1,100	Fire Extinguishers	2027
5,500	Fire Alarm System Panel	2028
1,100	Emergency Exit Signs	2028
5,500	Unit Kitchens	2028
231,000	Parking Lots	2028
3,300	Sanitary Sewer	2028
247,500	Total Future Expenditures to 2030 Per	

Financial Estimates Provided within the BCA reflected Consultants estimates of the cost as of 2023 and do not reflect actual quotes received for work to be completed.

Waubauskene Branch - Waubauskene

Deferred Expenditures/Capital Projects Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
5,500	Fire Alarm System	2024
1,100	Emergency Exit Signs	2024
22,000	Parking Lot Repair and Repainting	2024
5,500	Water Supply/Water Line Replacement	2024
11,000	Interior Wall Finishes	2026
7,700	Condenser Unit	2026
52,800	Total Deferred Capital Projects To Date Per BCA	

Future Expenditures to 2030 Based on 2023 Building Condition Assessment (BCA)

Expenditure Schedule Per BCA		Replacement/Repair Year Per BCA
6,600	Interior Doors	2027
19,800	Ceiling Finishes	2027
11,000	Water Distribution System	2027
4,400	Pedestrian Paving	2027
1,100	Signage	2027
3,300	Sanitary Sewer	2028
46,200	Total Future Expenditures to 2030 Per BCA	

Completed Or Budgeted


	Replacement/Repair Year Per BCA	Year Completed or Budgeted
Exterior Door	2027	2025


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