



**THE CORPORATION OF THE  
TOWNSHIP OF DAWN-EUPHEMIA**

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**COUNCIL INVITES THE PUBLIC TO ATTEND  
THE PRESENTATION OF THE**

# **2026 BUDGET**

**MONDAY FEBRUARY 2, 2026  
@ 6:30 pm**

**Attached is a copy of the “Draft” 2026 Budget which  
includes a 4.2% increase.**

**You are welcome to attend in-person or via zoom – please  
contact the office at 519-692-5148 for details.**

**Please contact the Treasurer if you have any questions  
about the budget at [treasurer@dawneuphemia.on.ca](mailto:treasurer@dawneuphemia.on.ca)**

**Township of Dawn-Euphemia**  
**2026 Budget**  
**Schedule 'A' of Bylaw X of 2026**  
Inclusive of all non-cash expenditures

**Budget 2026**

Administration	Council	75,260
	Admin	623,528
	Operations	172,309
Fire	Admin	122,028
	Operations	207,961
Planning and Development	Admin	40,000
	Operations	0
Public Works	Admin	1,003,540
	Operations	2,531,800
Water	Admin	139,500
	Operations	329,503
Social Services	Admin	4,000
	Operations	586,929
Recreation and Culture	Admin	0
	Operations	117,835

Cash Requirements	
Expenses	
Council	75,260
Admin	1,932,596
Operations	3,946,336
Total Expenses	5,954,192
Non-Tax Revenues	
Grants	-616,027
Water Revenues	-801,177
Penalties and Interest	-149,000
Other Revenues	-280,720
Total Non-Tax Revenues	-1,846,924
Total Capital investments	1,031,000
Total Reserves Changes	
Total Budget 2026	5,138,268
Total Budget 2025	4,929,837
% Increase	4.20%

**Capital Expenditure Budget Report**  
**Municipality of Dawn Euphemia**  
**Tax Year 2026**

	Cost	Funded by Budget	Funded by Reserves	Funded by Grants
<b>Administrative Department</b>				
Elections	\$ 16,000	\$ 4,000	\$ 12,000	
\$4k/yr over four years (year 4 of 4)				
<b>Total Administrative Department</b>	<b>\$ 16,000</b>	<b>\$ 4,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>
<b>Fire Department</b>				
New Fire truck @ \$960,000 TBP 2030	\$ 140,000	\$ 140,000		
-New pumper needs to be purchased by 2030, started 2023 @ \$80k/yr				
Fire Services reserves	\$ 20,000	\$ 20,000		
Showers, laundry room, furnace room	\$ 55,000	\$ 55,000		
-Needed for compliance				
<b>Total Fire Department</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Department</b>				
New pickup truck @ \$90k	\$ 45,000	\$ 45,000		
-Reserves, started 2026, projected purchase 2027				
New back hoe @ \$200k	\$ 70,000	\$ 70,000		
-Reserves, started 2026, projected purchase 2028				
New Salt Truck @ \$400,000 TBP 2029	\$ 110,000	\$ 110,000		
-Reserves, started 2026, projected purchase 2029				
New Grader @ \$750k TBP 2030 (Add to Fire Fleet)	\$ 600,000	\$ 150,000	\$ 450,000	
-Reserves, started 2026, projected purchase 2030				
Structure #69 replacement, work to be done in 2027	\$ 300,000	\$ 300,000		
-Fansher Rd Lomax drain, estimated costs \$1M; \$350k in 2025				
Bridges and Culverts - Capital	\$ 75,000	\$ 75,000		
-Large (3' and larger) culvert replacements w. own forces and hired equipment				
LED lights for garages	\$ 24,000	\$ 24,000		
-LED lights replacement for both shops, 4 bays @ \$6k each bay				
Tube heater replacement Rutherford	\$ 13,000	\$ 13,000		
-Two of three current heaters have malfunctioned, parts obsolete				
Diesel exhaust fan	\$ 5,000	\$ 5,000		
-TBD; John getting a figure				
<b>Total Public Works Department</b>	<b>\$ 1,242,000</b>	<b>\$ 792,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>
<b>Water Department</b>				
<b>Total Water Department</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Social Services Department</b>				
<b>Total Social Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Recreation and Culture Department</b>				
DECC large repairs, replacements, and upgrades e.g. appliances, HVAC, roof	\$ 30,000	\$ 30,000		
DECC Flat Roof resurfacing	\$ 20,000	\$ 20,000		
-To maintain the roof at the DECC, wear and tear				
Generator to be purchased 2026	\$ 230,000		\$ 230,000	
-new Generator at DECC, total \$230k est. Waiting on grant acceptance				
<b>Total Recreation and Culture Department</b>	<b>\$ 250,000</b>	<b>\$ 20,000</b>	<b>\$ 230,000</b>	<b>\$ -</b>
<b>Total New Capital Requirements</b>	<b>\$ 1,723,000</b>	<b>\$ 1,031,000</b>	<b>\$ 692,000</b>	<b>\$ -</b>

## Grants and Donations

2026 Budget

Approved  
Amt 2026

Moore Agricultural Society (Brigden Fair)	\$100
Lambton Farm Safety	\$200
Oakdale Community Centre - Taxes in Lieu	\$1,000
Lambton 4-H	\$100
D-EPS Parent Council (grant dinner)	\$1,200
Scholarship - D-EPS	\$1,000
Lambton Ploughman's	\$250
Central Lambton Recruitment Office	\$300
No one stands alone	\$1,000
Four Counties Health Services (IV pump)	\$2,000
-Asked for \$4k, suggest \$2k over 2 years	
Three Oaks	\$1,000
Total Grants and Donation Considerations	\$8,150

### Arena Expenses 2026

Bothwell and Dresden Arena	\$3,000
Petrolia Arena	\$735
Total Arena Expenses	\$3,735

200 Admin Expense

Admin Expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Salaries	20,298	24,456	25,040	25,430
Stipends & Honourariums	22,856	26,775	22,661	30,030
Per Diems, Meals and Entertainment	61	6,000	57	1,000
Gifts and Recognitions	1,150	1,000	2,257	1,500
Committee Disbursements	144	0	0	1,000
Travel and Accomodations	3,202	6,000	3,575	6,000
Conferences & Seminars	2,234	4,500	1,150	4,500
Telephone, Cell Phones, & Communications	458	0	0	0
Computer Software	289	300	219	300
Office Equipment	2,200	2,000	548	3,000
Office Furniture	0	3,500	2,099	2,500

Salaries	365,256	427,348	404,768	459,411
Per Diems, Meals, and Entertainment	2,216	500	4,489	2,500
CPP & EI	25,074	25,427	28,401	27,335
EHT	8,547	9,453	9,065	10,162
WSIB	13,033	11,000	13,036	13,000
Group Life / LTD	8,638	7,742	7,944	9,918
Pension	41,387	40,411	42,458	44,948
Group Health	25,046	39,467	19,982	32,643
Spending Account	4,733	9,250	9,985	9,400
Travel and Accomodations	2,129	1,500	1,017	3,000
Memberships, Fees, & Dues	1,836	1,900	1,539	1,960
Training	1,248	5,000	2,797	5,000
Conferences & Seminars	1,625	2,000	2,327	4,000
Occupational Health & Safety	69	500	127	250
Insurance	26,132	27,125	7,849	8,044
Telephone, Cell Phones, & Communications	4,949	3,762	2,385	2,500
Hydro	3,143	4,855	3,968	4,000
Heat	1,171	1,214	1,029	1,250
Water	512	424	671	600
Internet	7,443	7,300	4,733	5,000
Computer Maintenance	29,421	28,000	19,118	15,400
Computer Software	6,943	12,300	10,394	12,300
Office Supplies	7,763	8,785	5,107	8,000
Postage and Deliveries	7,443	8,000	8,348	8,000
Office Equipment	4,347	2,500	5,262	1,000
Payroll Service Fees	2,997	2,750	4,875	2,750
Interact Machine Costs	964	750	694	750
Subscriptions and Memberships	2,601	3,500	1,903	3,000
Office Furniture	0	1,500	0	1,000
Mileage	1,564	1,700	2,777	2,500
Advertising	102	1,500	1,508	4,500
Professional Services	65,764	67,500	50,478	78,850
Janitorial	3,686	8,442	3,867	4,000
Groundskeeping	857	612	669	636
Testing and Inspections	0	0	1,090	
Signage and Safety	639	500	0	1,500
Repairs & Maintenance	745	1,000	81	750
Equipment Rentals	3,811	5,328	3,835	5,328
Bank fees			151	150
Elections				
HST remittance		32,851		

Totals	736,725	888,727	746,334	871,096
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### 300 Fire Expense

Fire expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Stipends & Honourariums	38,466	45,000	40,236	44,430
Per Diems, Meals and Entertainment	750	7,000	90	7,000
Gifts and Recognition	0	1,500	0	1,500
CPP & EI	290	500	5,142	500
EHT	0	150	0	150
WSIB	5,260	6,200	6,170	6,448
Travel and Accomodations	41	1,500	46	1,500
Memberships, Fees, & Dues	235	1,000	424	1,000
Training	2,310	10,000	263	5,000
Occupational Health & Safety	37	1,250	1,898	2,000
Safety Clothing and PPE	13,549	30,000	21,717	52,500
Insurance	25,191	27,158	21,490	13,711
Telephone, Cell Phones, & Communications	23,792	18,500	19,966	27,500
Hydro	2,005	2,600	2,604	2,600
Heat	2,156	3,000	2,047	3,000
Water	2,942	2,000	511	1,500
Computer Maintenance	0	1,500	0	1,500
Computer Software	1,026	1,800	2,288	2,400
Office Supplies	1,017	600	175	600
Shop Supplies	5,450	7,000	9,471	9,000
Shop Equipment	3,018	1,000	4,844	1,000
Postage and Deliveries	0	0	513	500
Office Equipment	0	500	130	500
Subscription and Membership fees	964	500	150	500
Mileage	276	250	215	250
Professional Services	1,282	7,500	0	7,500
Janitorial	905	1,000	3,195	1,000
Groundskeeping	1,011	1,250	997	1,300
Small Tools	203	1,000	1,176	1,000
Fuel	2,000	2,500	1,650	2,500
Small Materials	0	500	0	500
Vehicle Parts and Supplies	24	500	0	500
Testing and Inspections	4,157	9,000	1,800	9,000
Signage and Safety	0	500	0	500
Vehicle Repairs & Maintenance	11,305	14,000	19,766	14,000
General Repairs & Maintenance	2,662	3,000	2,480	3,000
Equipment Rentals	407	500	4,274	500
Fire Service: Brooke Alvinston	46,819	48,600	45,911	57,200
Fire Service : CK Bothwell	25,630	40,000	16,882	40,000
Fire Service : St. Clair	0	5,500	5,393	5,400
<b>Totals</b>	<b>225,180</b>	<b>305,858</b>	<b>243,913</b>	<b>330,489</b>

400 Drains

Planning and Development	Actual 2023	Budget 2025	Act 2025 Q4	Budget 2026
Salaries	40,000	40,000		40,000
General Repairs & Maintenance	813	0	276,505	0
Totals	40,813	40,000	276,505	40,000

500 Public Works

Public Works Expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Wages	647,301	726,688	695,040	692,554
Per Diems, Meals and Entertainment	1,855	1,500	804	1,500
CPP & EI	53,833	47,235	61,753	49,016
EHT	14,463	16,074	13,577	15,319
WSIB	25,381	22,525	25,378	23,651
Group Life / LTD	14,130	12,500	14,455	18,210
Pension	71,505	63,222	70,688	75,320
Group Health	53,653	45,000	46,123	57,019
Spending Account	9,466	18,500	13,979	18,500
Travel and Accomodations	2,116	4,000	0	4,000
Memberships, Fees, & Dues	2,513	2,500	2,792	2,750
Training	37,368	25,000	24,684	25,000
Conferences & Seminars	1,450	2,500	102	2,500
Occupational Health & Safety	189	1,000	108	3,200
Safety Clothing and PPE	15,765	15,000	12,853	15,000
Insurance	123,201	127,883	138,729	141,450
Telephone, Cell Phones, & Communications	7,327	10,000	6,088	10,000
Hydro	8,770	8,500	9,963	9,000
Heat	5,208	7,000	5,840	7,000
Water	504	400	703	500
Internet	1,068	600	560	600
Computer Software	4,180	7,500	6,346	7,500
Office Supplies	1,711	4,000	2,095	3,000
Shop Supplies	43,224	40,000	42,393	45,000
Shop Equipment	5,113	0	0	0
Office Equipment	838	500	137	2,000
Subscription and Membership fees	69	500	710	500
Advertising	150	500	468	500
Professional Services	0	0	0	0
Janitorial	214	250	55	250
Groundskeeping	34,222	30,000	71,253	12,500
Roadside Spraying				60,000
Security	105	1,000	41	1,000
Small Tools	10,045	10,000	4,490	10,000
Fuel	125,925	150,000	156,937	160,000
Small Materials	0			
Vehicle Parts and Supplies	19,316			
Licence and Levy Fees	11,240	12,000	8,706	12,000
Testing and Inspections	4,031	5,000	11,187	15,000
Signage and Safety	15,142	12,000	13,076	12,500
Vehicle Repairs & Maintenance	125,875	140,000	197,473	150,000
General Repairs & Maintenance	19,144	15,000	20,517	20,000
Drain Assessment	42,610	50,000	16,248	50,000
Bridge and Culvert Maintenance	47,887	55,000	67,812	70,000
Hardtop Surface Treatment	22,689	350,000	111,433	350,000
Sand and Salt	56,058	60,000	193,161	70,000
Loosetop Road Treatment	1,089,515	1,210,625	1,142,439	1,311,500
Totals	2,776,370	3,311,501	3,211,196	3,535,340



# 600 Water Expense

Water Expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Wages	100000	125,000	125,000	125,000
Per Diems, Meals and Entertainment	421	500	648	500
Travel and Accomodations	905	1,500	891	1,500
Memberships, Fees, & Dues	140	500	360	500
Training	3454	10,000	2,720	12,000
Safety Clothing and PPE	270	0	0	0
Insurance	107	110	422	453
Telephone, Cell Phones, & Communications	1423	2,000	678	1,500
Hydro	400	400	352	400
Computer Software	4773	5,000	8,228	8,500
Office Supplies	23	500	0	0
Shop Supplies	2047	2,000	3,061	3,000
Office Equipment	0	0	137	0
Postage and Deliveries	212	1,000	0	500
Subscription	0	400	0	400
Professional Services	3829	2,500	3,258	2,500
Small Tools	1972	2,000	1,195	2,000
Small Materials	9792	20,000	26,859	10,000
Testing and Inspections	13221	20,000	14,213	20,000
General Repairs & Maintenance	12139	7,500	8,201	8,500
Equipment Rentals	5063	0	0	0
Excavating	7040	2,500	0	3,000
Potable Supplies	235961	267,500	309,876	268,750
Totals	403,192	470,910	506,098	469,003

700 Social Services

Social Services Expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Committees	0	4,000	0	4,000
Internet	0	0	0	0
Office Supplies	0	150	0	0
Shop Supplies	21	150	0	0
Postage and Deliveries	416	0	417	500
Professional Services	0	0	3,082	15,000
Groundskeeping	3,539	2,920	3,488	2,920
Licence and Levy Fees	500	0	0	0
Testing and Inspections	21,273	50,000	0	50,000
Recycling	52,920	55,988	1,866	2,283
Waste Collection	76,090	76,060	70,736	78,502
Policing and Community Safety	335,860	314,436	309,615	348,795
Property Standards	5,189	5,000	21,936	10,000
Animal Control and Enumeration	6,645	7,900	5,714	7,500
Building Permits Issuance	18,339	10,000	9,194	10,000
General Repairs & Maintenance	0	500	424	500
Equipment Rentals	0	500	0	500
Special Area Rate: Florence	10,562	11,196	11,196	11,196
Special Area Rate: Oakdale	1,831	1,941	1,941	1,941
SCRCA	44,693	45,242	45,242	47,291
Totals	577,878	585,984	484,850	590,929

800 Recreation and Culture

Recreation and Culture Expenses	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Insurance	29,230	30,215	37,332	38,258
Telephone, Cell Phones, & Communications	567	500	681	600
Hydro	13,698	13,483	14,995	14,292
Heat	2,670	2,809	2,426	2,978
Water	2,621	1,500	2,819	2,000
Office Supplies	246	250	203	250
Shop Supplies	529	1,500	3,048	2,500
Office Equipment	1,921	1,500	0	6,000
Subscription and Membership fees	265	275	265	275
Advertising	96	100	188	250
Janitorial	7,923	10,996	4,030	10,500
Groundskeeping	20,044	9,041	16,028	9,402
Security	427	1,000	677	1,000
Small Materials	106	1,000	0	1,000
Testing and Inspections	1,005	1,082	1,251	1,125
Arena Rental	3,753	3,735	3,753	3,735
General Repairs & Maintenance	7,053	5,000	13,329	10,000
Equipment Rentals	560	0	4,961	5,520
Donations	9,150	10,150	7,350	8,150
Totals	102,759	94,135	113,335	117,835

# Admin Revenue

DefaultDescription	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Tax Interest Current	18,755	15,000	32,507	25,000
Tax Interest 1-2 yrs	36,949	35,000	15,626	15,000
Tax Interest 2-3 yrs	2,346	5,000	3,251	5,000
Tax Interest 3+ yrs	1,492	1,500	777	500
Water Penalty	2,042	2,000	6,926	3,500
Investment Interest	9,808	15,000	11,860	25,000
Tile Loan Interest	22,976	0		
Bank Interest	119,975	100,000	113,216	75,000
Grants - Provincial	160,346	543,480	727,595	559,000
Grants - County and Municipal	39,011	38,000	37,923	37,400
Grants - Fire			10,000	19,627
Rentals & Concessions	32,766	30,000	57,357	60,000
Marriage Licences	770	500	440	500
Tax Certificate Fees	2,825	3,000	3,724	3,000
Shetland Park Camping Fees	27,629	28,000	26,656	30,000
911 Sign Fees	850	500	420	500
Dog Tag Fees	15,112	15,000	15,440	15,500
Service Fees	2,114	750	961	1,000
Garbage and Recycling bin fees	148,615	153,073	155,680	159,220
Property Standards	2,916	0	4,910	1,000
Fines	4,988	0	1,264	1,500
Planning Fees	0	0		
Building Permits	0	0		
Donations Received	1,350	0	500	0
Department Other Sales		10,000	0	10,000
Totals	653,634	995,803	1,227,034	1,047,247

## Water Revenue

DefaultDescription	Actual 2024	Budget 2025	Act 2025 Q4	Budget 2026
Water Meter Sales	3,919	2,500	675	3,300
Water Service Connection Fees	1,500	0	9,725	0
Water Fixed Charges	58,468	166,320	169,956	223,560
Water Service Charges	403,385	519,600	525,656	561,600
Water Tokens	2,932	4,000	3,724	4,000
Water Debentures	0	8,217	7,857	8,217
Water Disconnect and Reconnect fees	300	500	140	500
Totals	470,504	701,137	717,733	801,177