

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
Administrative Department				
Elections	\$ 16,000	\$ 4,000	\$ 12,000	
S4k/yr over four years (year 4 of 4)				
Total Administrative Department	\$ 16,000	\$ 4,000	\$ 12,000	\$ -
Fire Department				
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				
Total Fire Department	\$ 215,000	\$ 215,000	\$ -	\$ -
Public Works Department				
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				
Total Public Works Department	\$ 1,242,000	\$ 792,000	\$ 450,000	\$ -
Water Department				
Total Water Department	\$ -	\$ -	\$ -	\$ -
Social Services Department				
Total Social Services	\$ -	\$ -	\$ -	\$ -
Recreation and Culture Department				
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				
Total Recreation and Culture Department	\$ 250,000	\$ 20,000	\$ 230,000	\$ -
Total New Capital Requirements	\$ 1,723,000	\$ 1,031,000	\$ 692,000	\$ -

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	\$7,546 Mayor, \$4,471 * 4 Councillors
Stipends & Honourariums	22,856	26,775	22,661	30,030	\$182 x 26 wks * 4 Councillors + Mayor + 27 committee meetings
Per Diems, Meals and Entertainment	61	6,000	57	1,000	Food and pay \$250/day 6 conferences 4 days each
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	\$300 night x 4 nights x 4 Councillors + \$300 x 4 nights x2 Mayor
Conferences & Seminars	2,234	4,500	1,150	4,500	5 conferences @ \$900 each
Telephone, Cell Phones, & Communicatcns	453	0	0	0	
Computer Software	283	300	219	300	Zoom subscription
Office Equipment	2,200	2,000	548	3,000	Three new ipads @ \$1k each
Office Furniture	0	3,500	2,099	2,500	Replace whiteboard smart TV
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	Function of Salaries
EHT	8,547	9,453	9,065	10,162	Function of Salaries
WSIB	13,033	11,000	13,036	13,000	
Group Life / LTD	8,633	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	1,833	1,900	1,539	1,960	
Training	1,243	5,000	2,797	5,000	\$1k per person, 5 people
Conferences & Seminars	1,625	2,000	2,327	4,000	Two conferences @ \$2k a conference
Occupational Health & Safety	69	500	127	250	
Insurance	26,132	27,125	7,849	8,044	3.0% projected increase
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	6 years left on contract
Computer Maintenance	29,421	28,000	19,118	15,400	Monthly IT @ \$1.2k/mth + incidentals
Computer Software	6,943	12,300	10,394	12,300	Asyst, Microsoft, PDF pro
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	MFOA, OMTRA, Good Roads, AMO
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	Audit \$59k '24 and '25, \$20k legal
Janitorial	3,686	8,442	3,867	4,000	4% increase
Groundskeeping	857	612	669	636	Adjusting GK costs +4% inc
Testing and Inspections	0	0	1,090		
Signage and Safety	639	500	0	1,500	Fire extinguisher test
Repairs & Maintenance	745	1,000	81	750	
Equipment Rentals	3,811	5,328	3,835	5,328	Postage machine, main copier
Bank fees			151	150	
Elections					+\$12k reserves = \$16k
HST remittance		32,851			Includes current year (\$10k) and two previous years
Totals	736,725	888,727	746,334	871,096	

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	WSIB's based on \$60k/person/year
Travel and Accomodations	41	1,500	46	1,500	
Memberships, Fees, & Dues	235	1,000	424	1,000	O AFC memberships
Training	2,310	10,000	263	5,000	\$5k grant Enbridge
Occupational Health & Safety	37	1,250	1,898	2,000	
Safety Clothing and PPE	13,549	30,000	21,717	52,500	26 bottles, 30 suits
Insurance	25,191	27,158	21,490	13,711	3.0% projected increase
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	Fire Pro 2, Fluent IMS
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	Actual: tankless hot water system \$4.3k
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	Risk Assessment review
Janitorial	905	1,000	3,195	1,000	FD will be cleaning the building
Groundskeeping	1,011	1,250	997	1,300	Adjusting GK costs +4% inc
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	Estimate (updated)
Fire Service : CK Bothwell	25,630	40,000	16,882	40,000	Estimate
Fire Service : St. Clair	0	5,500	5,393	5,400	As per agreement
Totals	225,180	305,858	243,913	330,489	

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	Recoverable through drain maintenance
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	Transfer \$115k to water
Per Diems, Meals and Entertainment	1,855	1,500	804	1,500	
CPP & EI	53,833	47,235	61,753	49,016	Function of Salaries
EHT	14,463	16,074	13,577	15,319	Function of Salaries
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	WHMIS, \$1.2k Employee training program, \$1k JHS
Safety Clothing and PPE	15,765	15,000	12,853	15,000	
Insurance	123,201	127,883	138,729	141,450	3.0% projected increase
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	Mesh 30%, Dican 50% (water)
Office Supplies	1,711	4,000	2,095	3,000	
Shop Supplies	43,224	40,000	42,393	45,000	Shop supplies, eq, small mats merged
Shop Equipment	5,113	0	0	0	Merged with shop supplies
Office Equipment	838	500	137	2,000	New compter \$1,500
Subscription and Membership fees	69	500	710	500	
Advertising	150	500	468	500	
Professional Services	0	0	0	0	
Janitorial	214	250	55	250	Being done in-house; cleaning supplies
Groundskeeping	34,222	30,000	71,253	12,500	Adj GK costs +4% inc + two 3rd party tree removals
Roadside Spraying				60,000	Unknown portion to be allocated to Drains
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				Merged with shop supplies
Vehicle Parts and Supplies	19,316				Merged with vehicle repair and maint
Licence and Levy Fees	11,240	12,000	8,706	12,000	License plates
Testing and Inspections	4,031	5,000	11,187	15,000	Adv Data Collection \$6k
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	Drain charges absorbed by roads
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	Gravel \$1.11m, Brine \$200k. Adj to make budget inc 4.8%
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 Accommodations	905	1,500	891	1,500	Three training events
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	3.0% projected increase
Telephone, Cell Phones, & Communications	1423	2,000	678	1,500	60% Water Super, 20% Water Apprentice + 50% costs of on-call phone
Hydro	400	400	352	400	
Computer Software	4773	5,000	8,228	8,500	Itron and Mesh (70%) + Dicon 50%
Office Supplies	23	500	0	0	
Shop Supplies	2047	2,000	3,061	3,000	Moved office supplies and half of postage to shop supplies
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	Meters, master meters
Testing and Inspections	13221	20,000	14,213	20,000	Enniskillen water testing
General Repairs & Maintenance	12139	7,500	8,201	8,500	Covers a valve replacement
Equipment Rentals	5063	0	0	0	
Excavating	7040	2,500	0	3,000	Hydrovac
Potable Supplies	235961	267,500	309,876	268,750	=125k m3 * \$2.14 per; assuming 5k spillage
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	\$1k Cemetary committee + \$3k restoration
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	Official plan review
Groundskeeping	3,539	2,920	3,488	2,920	Adjusting GK costs +4% inc
Licence and Levy Fees	500	0	0	0	
Testing and Inspections	21,273	50,000	0	50,000	Florence septic testing
Recycling	52,920	55,988	1,866	2,283	BRA increase of 2.0%
Waste Collection	76,090	76,060	70,736	78,502	BRA increase of 2.0%
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	\$450/mth + \$2.5k for incidents
Building Permits Issuance	18,339	10,000	9,194	10,000	Extra expenses over adjustments
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	3.0% projected increase
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	\$4.5k new scrubber
Subscription and Membership fees	265	275	265	275	Entandem
Advertising	96	100	188	250	
Janitorial	7,923	10,996	4,030	10,500	Floor cleaning \$5.5k
Groundskeeping	20,044	9,041	16,028	9,402	Adjusting GK costs +4% inc
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	Bothwell and Petrolia
General Repairs & Maintenance	7,053	5,000	13,329	10,000	General repairs + new fence
Equipment Rentals	560	0	4,961	5,520	Porta-Johns for Campground
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			Should net \$0
Bank Interest	119,975	100,000	113,216	75,000	
Grants - Provincial	160,346	543,480	727,595	559,000	\$286k OMPF, \$210k OCIF, \$63k Gas. Waiting on figures.
Grants - County and Municipal	39,011	38,000	37,923	37,400	Winter Mtce \$32k, Enbridge Fire St. Clair \$2.9k, CK \$2k
Grants - Fire			10,000	19,627	Fire Protection Grant
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	20 Serviced @ 1,372 (after tax) + \$2.5k incidental
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			Should net \$0
Building Permits	0	0			Should net \$0
Donations Received	1,350	0	500	0	
Department Other Sales		10,000	0	10,000	This is for selling e.g. scrap metal.
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	Three 1" meter and three 3/4" meters
Water Service Connection Fees	1,500	0	9,725	0	
Water Fixed Charges	58,468	166,320	169,956	223,560	414 ppl @ \$90/period
Water Service Charges	403,385	519,600	525,656	561,600	=120k m2 * 4.68 per m2
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	