

### Budget Impacts and Priorities - Levy Funded Services

Total Levy Budget Expenditure Requirements (Operating & Capital) for 2026 \$ 25,937,110

Total Levy Revenue Requirements (Operating & Capital) for 2026 \$ 12,309,834

	Total Cost Estimate	2026 Levy Impact
<b>Annualized Baseline Budget Impacts over 2025 Budget</b>		
Opening adjustment to remove previous year one time initiatives	(76,648)	(76,648)
<b>Operating</b>		
Wages & Benefits <sup>1</sup>	498,533	327,126
User Fees revenues - Multi-departmental	(182,600)	(182,600)
OPP Policing costs increase (offsetting draw from OPP stabilization reserve)	212,090	159,067
Repairs and Maintenance - Multi-departmental	149,597	114,597
External Transfers - Huron Shores Area Transit System, KWCC	68,335	68,335
Transfer to Reserve - OSIM Reporting	13,000	13,000
Dog license program (net revenues & expense)	12,500	12,500
Contracted Services - Multi-departmental	(88,692)	11,308
Operational budget line fluctuations (re: utilities, support allocations, etc)	30,510	(9,331)
Supplies - Multi-departmental	(1,000)	(1,000)
Fines/Penalties revenues	(26,000)	-
<b>Outstanding</b>		
Conservation Authorities		
OMPF Allocation		
Insurance		
<b>Total 2026 Baseline impacts - Operating</b>	<b>609,625</b>	<b>436,354</b>
<b>2026 One Time Initiatives - Operating</b>		
Transportation Master Plan (draw designated funds from WF reserve)	50,000	-
Election (funded via election reserve draw)	38,000	-
DC Background Study (carryforward)	18,506	-
Zoning ByLaw (carryforward)	8,000	-
Repairs & Maintenance - Stephen Arena compressor overhaul	15,000	15,000
Repairs & Maintenance - Exeter Pool line painting	9,545	9,545
Supplies - SHRC fire monitoring system	2,450	2,450
<b>Total 2026 One Time Initiatives - Operating</b>	<b>141,501</b>	<b>26,995</b>
<b>2026 Capital Impacts</b>		
In-Year Capital (2025 Levy=\$2,345,706; 2026 Levy=\$2,705,991)		360,285
Capital Replacement Reserve - Increase Contribution to Fire	40,333	40,333
Capital Replacement Reserve - 0.25% increase on Asset Management Levy	28,543	28,543
<b>Total 2026 Capital Impact</b>	<b>68,876</b>	<b>429,161</b>
<b>Total Levy Impacts</b>		<b>892,510</b>

Tax Levy Revenue based on Growth ESTIMATE		(116,000)
<b>Net Levy Impact for Tax Rate Calculation**</b>		<b>776,510</b>

<b>Total Levy impact - Baseline Impacts and Other impacts (Includes Growth Estimate)</b>			
	2026 Tax Impact	Increase \$ (Decrease) \$	Increase \$ (Decrease) \$
		Rural (Ward 1&3)	Urban (Ward 2)
<b>Based on a \$892,510 Levy increase</b>			
Annual Increase on \$100,000 Residential Assessment	\$	50.36	\$ 57.75
Annual Increase on home assessed at \$288,445 (SH Average)	\$	145.27	\$ 166.58
Tax Rate Increase**		7.80%	7.85%
2026 Projected Municipal Residential Tax Rate		0.00696323	0.00793607
2026 Municipal Taxes based on SH Average Residential Assessment	\$	2,008.51	\$ 2,289.12

\*All values contained above are based on estimates/projections (for the Municipal portion only) from data sources at time of report

\*\*Net Levy Impact & Tax Rate Increase is estimated utilizing growth estimate of \$116,000

<sup>1</sup> Grid steps, benefits, 2.0% COLA, includes right-sizing volunteer fire budget and \$100k draw from WF reserve to offset this