



**To:** Mayor Glover and Members of Council  
**From:** Patricia Allen, Director of Finance/Treasurer  
Geoff Carleton, Chief Administrative Officer  
**Date:** 11 Nov 2025  
**Subject:** Draft 2026 Lake of Bays Budget and Business Plan

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## Report Highlights

Presentation of the Draft 2026 Lake of Bays Budget and Business Plan

## Recommendation

**WHEREAS** the Council of the Corporation of the Township of Lake of Bays receives the staff report “Draft 2026 Lake of Bays Budget and Business Plan”, dated November 11, 2025.

**BE IT RESOLVED** that Council adopts the 2026 Lake of Bays Budget and Business Plan with a tax increase of 5.56%, debt financing of \$3,338,023 and a transfer of \$932,036 from reserves, and that staff provide quarterly performance updates to Council through the Lake of Bays Budget and Business Plan Framework.

## Analysis

Revenues are under performing (5%) for the first three (3) quarters of 2025, ending September 2025, staff attribute this towards the calendarization of the budget and are projecting the revenues will be within margin for year-end.

Expenses are under spent (38%), for the first three (3) quarters of 2025, ending September 2025, again due to the calendarization of the annual budget. Staff are projecting the annual expenses to be covered within the existing budget plan.

Capital expenditures are tracking inline to budget for the year ending 2025. Capital expenditures from prior years are on target. Due to seasonality of projects, timing of spending occurs towards the end of the year.

Annualized budget reconciliation is completed as part of the year end process to ensure the municipality is compliant with the Municipal Act Sections 289 and 290, requiring every Ontario municipality prepare and adopt an annual operating budget that is balanced.

## **Draft 2026 Lake of Bays Budget and Business Plan**

### **Overview**

The Draft 2026 Lake of Bays Budget and Business Plan is designed to maintain current service levels while addressing increased demands, particularly service level changes in Fire Services and in Building Services, with the septic re-inspection program. The Lake of Bays Budget and Business Plan Framework ensure continuity of essential services and adapts to growth and evolving community needs. The Lake of Bays Budget and Business Plan Framework provide a consistent, transparent process for budget development, review, and accountability, integrating Council's strategic initiatives and aligning with provincial policies and regulations.

### **Key Features**

- Structured Budget and Business Plan Pages: Objectives, initiatives, and financial impacts are clearly presented.
- Budget Pages: Include three years of actuals for trend analysis and informed decision-making.
- Continuous Improvement: The Budget and Business Plan is built on a review of past performance and future deliverables.

### **Major Investments**

- Community Infrastructure: Dwight Community Centre & Library, MR 117 Revitalization.
- Environmental Stewardship: Septic re-inspection, climate action initiatives.
- Enhancing Safety: Transition to an independent Lake of Bays Fire Service and Improved emergency response and local control
- Governance: Council chamber sound system upgrades, election preparations, new Official Plan, and the Budget and Business Plan Framework itself.
- People: New positions in Building (Inspector), Fire (Deputy Chief, Admin Coordinator), Planning (Manager), and Library (Branch Librarian) to ensure uninterrupted service delivery and effectively respond to evolving demands.
- Economic Drivers: Tourism, real estate, and service sectors, with strategic use of reserves and external funding to manage tax levy impact.

## **Financial Implications**

### **Financial Highlights**

- The proposed Draft 2026 Lake of Bays Budget and Business Plan reflects a 5.56% tax levy increase (or \$37.52 per \$300,000 of assessment value), balancing assessment growth and expanded services.
- The Draft 2026 Lake of Bays Budget and Business Plan reflect modest revenue growth across all departments. Overall revenues align with the three-year average, with certain adjustments made to account for market trends and current program conditions.
- Major projects are funded through a mix of reserves, grants, and new revenue sources to minimize taxpayer impact. Capital replacement is on target with Asset Management Plan.
- Risks include inflation and reliance on grants; Opportunities include leveraging reserves and focusing on sustainable development.

## Strategic Priorities:

Municipal Governance & Engagement

## Alternatives

**Alternative I:** That Council adopts the 2026 Lake of Bays Budget and Business Plan with a tax increase of 5.56%, debt financing of \$3,338,023 and a transfer of \$932,036 from reserves.

**Alternative II:** That Council does not adopt the 2026 Lake of Bays Budget as Business Plan as presented.

## Approved by:

Geoff Carleton, Chief Administrative Officer

Approved - 04 Nov 2025

## Attachments:

[Appendix A - Draft 2026 Lake of Bays Budget and Business Plan\\_CAO Presentation](#)

[Appendix B - Draft 2026 Lake of Bays Budget and Business Plan\\_Finance Presentation](#)

[Appendix C - Draft 2026 Lake of Bays Budget and Business Plan](#)

## References:

**Appendix A** – Draft Lake of Bays Budget and Business Plan, Opening Remarks Geoff Carleton Chief Administrative Officer

**Appendix B** – Draft Lake of Bays Budget and Business Plan Presentation – Patricia Allen Director of Finance

**Appendix C** – Draft 2026 Lake of Bays Budget and Business Plan



# 2026 Lake of Bays Budget & Business Plan

**Tuesday, November 11, 2025**  
**Appendix A**

100 LAKES TO EXPLORE



## Framework Rationale

The Lake of Bays Budget and Business Plan were developed using a clear, transparent process:

- Defined steps from planning stages to consolidation and to approval
- Transparent reporting of revenues, expenses, and projects
- This ensures everyone understands how resources are allocated, and decisions are made.



## Legislative Update

### Strong Mayors legislation:

- impact on budget authority

### Roles of Council and Mayor in the 2026 process

- Mayor provided direction for preparation of Budget and Business Plan
- Council motion prepared for acceptance



## Economic Conditions

- Current economic conditions and market forecasts
- Inflationary pressures and their impact on the budget



## Budget Impact Summary

- Projected tax levy increase: 5.56%
- Asset management: investments in infrastructure and sustainability
- Service delivery: funding for service levels and staffing
- Operating vs. capital budget breakdown



## Department Highlights

As we move through the Budget and Business Plan - Department highlights will be presented by each Director:

- Department Name and Introduction
- 2026 Business Plan Items
- Summary of Revenues and Expenditures
- Follow up questions and clarifications



## Major Capital Investments

- Dwight Community Centre & Library: \$2.2M
- MR 117 Revitalization: \$1.5M
- Other key projects: parks, facilities, asset management



## Budget Drivers – Increases & Offsets

### Increases:

- Staffing (new positions in Building, Fire, Planning, Library)
- Fire service enhancements, technology upgrades
- Utilities and contractual obligations

### Offsets/Decreases:

- Use of reserves, grants, debentures
- Operational efficiencies
- Deferred capital projects



## Capital Budget Drivers

- Major facility and infrastructure projects
- Asset management allocations
- Deferred projects and completed cycles



## Key Risks & Opportunities

### Risks:

- Inflation, construction cost volatility, reliance on external grants

### Opportunities:

- Strategic use of reserves, leveraging MAT/grant funding, economic development, environmental stewardship



## Council Engagement & Approval

Lake of Bays Budget and Business Plan Framework Delivery:

- Departmental Q&A
- Sequential approvals for clarity and control
- Final Council commentary and Mayoral motion



## 2026 Lake of Bays Budget and Business Plan

- Strategic investments in infrastructure, environment, and community services
- Prudent financial management and long-term sustainability
- Commitment to a vibrant, resilient, and attractive community



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# Draft 2026 Lake of Bays Budget and Business Plan

**November 11, 2025**  
**Appendix B**

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## ECONOMIC CLIMATE and RATES

- Included in the budget, Cost of Living (CPI) 1.888%, annual inflation rate released by Statistics Canada as of September 2025.
- Bank of Canada rate is 2.25%.
- Investments 2.15%
- Bank Prime lending rate 4.7%.
- Financial Indicators review by Ministry of Municipal Affairs and Housing, received a low risk rating, therefore the Township has financial sustainability.
- Annual Repayment Limit principal and interest \$1.7 million.
- (Equates to approximately \$25,000,000.00 @3% term of 25 years).
- Rising costs, the war in Europe/Gaza Strip, changing policies of the United States Government, Canadian trade/tariff relationships continue to disrupt globally.



## ECONOMIC CLIMATE

- Canada's GDP declined by about 1 ½% in the second quarter, as expected, with tariffs and trade uncertainty weighing heavily on economic activity.
- Consumption and housing activity both grew at a healthy pace.
- Employment has declined in the past 2 months. Job losses have largely been concentrated in trade sensitive sectors, while employment growth in the rest of the economy has slowed, reflecting weak hiring intentions.



## ECONOMIC CLIMATE

- The unemployment rate has moved up since March, hitting 7.1% in August and wage growth has continued to ease.
- CPI inflation was 1.9% as of September.
- Minister of Finance has made no announcements regarding the deferral of property assessment re valuation process. Property values will continue to be valued at January 1, 2016 current values.



## ECONOMIC CLIMATE

- New growth accounts for only 2.5% in the property assessment roll.
- The above factors lower the Township's ability to raise revenues through property assessment taxation.
- A 1% increase in residential tax rates equals to approximately \$77,885 of taxation revenue.
- Average property valued at \$300,000 at 2025 tax rate provides \$674.77 a 5.56% tax rate increase in 2026 provides \$712.29 an increase of \$37.52 per year, \$3.13 per month.
- Assumed tax rate increase of 5.56%, education rate still to be determined but has remained unchanged at 0.153% since 2020.



### **REVENUES: Higher than 2025 Budget**

- Increase of approximately 13% over 2025 budget.
- Provincial unconditional and Federal conditional still to be determined.
- Ontario Municipal Partnership Fund (OMPF), unconditional may be used for operations.
- Ontario Continuous Improvement Fund (OCIF), conditional must be used for infrastructure replacement.
- The Canada Community Building Fund (CCBF), conditional must be used for infrastructure replacement.



### **EXPENSES: Expenses over 2025 Budget**

- Increase of approximately 10% over 2025 budget.
- New pay equity scale and collective bargaining increases and full compliment of staff increased salary and wages approx. 8 %.
- Cost of Living (CPI) included 1.888%, as released by Statistics Canada.
- Additional staff, building inspector, planner, fire chief, 3 ½ year positions and elevated position in finance.



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## **CAPITAL:**

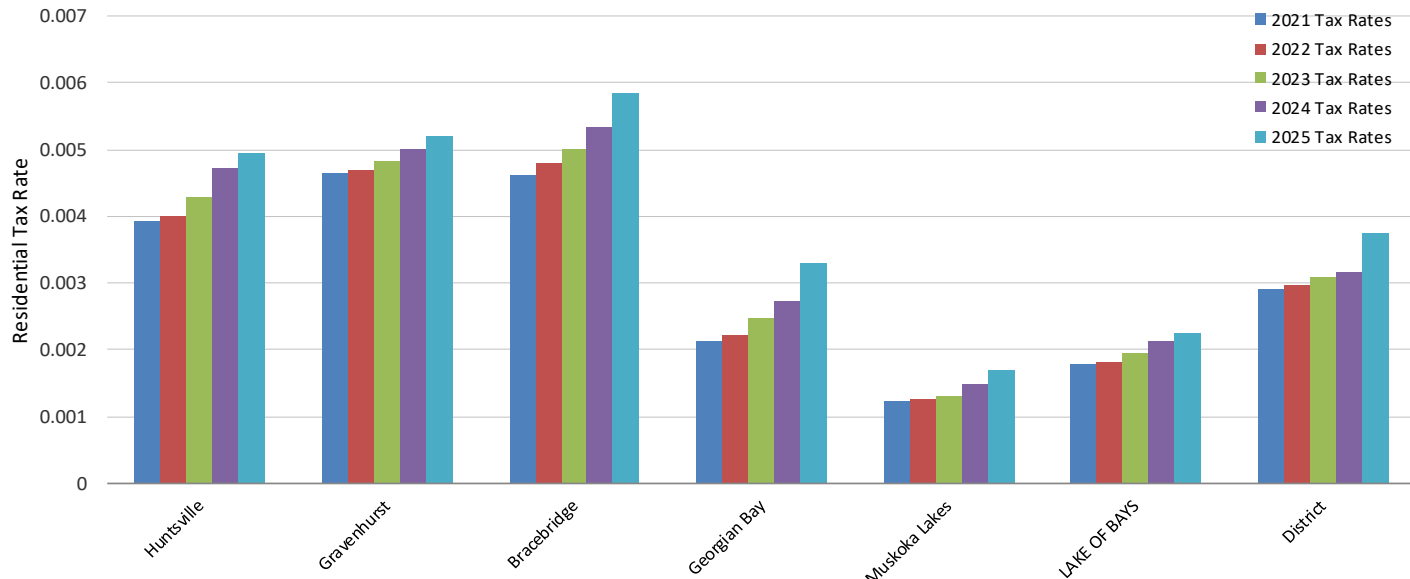
- Capital expenses are in line with the Asset Management Plan.
- Items included, renovation to municipal office due to additional staffing, 5 (five) new vehicles \$465k – fire, by-law, 2 public works, parks and facilities. (combination of hybrid and electric).
- Road construction, \$2.1m, Main St revitalization Baysville joint project with the District, north camp lake road bridge.
- Completion of Dwight Community Centre renovation / Library renovation. Baysville columbarium, senior centres, hillside dock, splashpad/playground fencing, Economic Development/Climate Change initiatives, Community Improvement Plan, Active Transportation Strategy.

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### 2021, 2022, 2023, 2024, 2025 Actual Residential Tax Rates



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**THANK YOU!  
QUESTIONS**

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## APPENDIX C

The Corporation of the Township of the Lake of Bays

# DRAFT 2026 Lake of Bays Budget and Business Plan

Approved by Council: XXXXXX,XX,XXXX

Motions: XXX

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## The Township of Lake of Bays – 100 Lakes to Explore

Nestled in the northeastern region of Muskoka and bordering the iconic Algonquin Park, the Township of Lake of Bays is a vibrant four-season community known for its breathtaking natural beauty, rich heritage, and exceptional quality of life. Located just west of Algonquin Park west gate and within a few hours' drive from Toronto, North Bay, and Ottawa, Lake of Bays offers the perfect blend of rural charm and accessibility.

Spanning over 66,000 hectares (163,083 acres) and home to more than 100 pristine lakes, the Township is a haven for outdoor enthusiasts, artists, and those seeking a peaceful retreat. Lake of Bays itself is the fourth largest lake in Muskoka, boasting nearly 170 kilometers of scenic shoreline.

The Township is comprised of four unique and welcoming hamlets:

Located in the south, **Baysville** is known for its picturesque dam, vibrant community events, and welcoming atmosphere. Situated on Trading Bay, **Dorset** is home to the historic SS Bigwin steamship and the renowned Dorset Scenic Lookout Tower. A bustling hub along the Highway 60 corridor, **Dwight** offers a variety of accommodations, shops, marinas, and the popular Dwight Beach. A cultural and natural gem, **Hillside** is a gathering place for artists and adventurers, with access to the Limberlost Forest and Wildlife Reserve.

Lake of Bays is defined by its rugged Canadian Shield landscape—forests, lakes, wetlands, and rock outcrops—that not only shape its identity but also provide a rich backdrop for recreation and relaxation. The area's heritage is deeply rooted in industries such as lumbering, milling, steamship travel, and tourism, which continue to influence its character today.

With a permanent population of approximately 3,700 and a seasonal population nearing 12,000, the Township thrives on a tourism- and service-based economy, supported by forestry and aggregate industries. Whether you're looking to visit, cottage, or call it home, Lake of Bays offers an unmatched lifestyle surrounded by nature, community spirit, and opportunity.

### **Township of Lake of Bays Land Acknowledgement Statement**

Aaniin (hello),

We recognize that we gather here on the traditional lands of the Anishinaabe (An-ish-in-aabe) and Haudenosaunee (hoe-dee-no-SHOW-nee) Nations, acknowledging we are settlers here. We make our homes today on land bound by Treaty 13. It is through the long stewardship over thousands of years and the forced sacrifices of the original inhabitants that we are able to make this beautiful place our home. The ongoing stewardship of the environment is a legacy we must strive to treasure and preserve as we continue to learn from one another and grow together sharing our collective history. We invite everyone to investigate the findings of the Truth and Reconciliation Committee and the treaties that still bind all of us so that we may share this land with honour and respect.

Miigwech (thank you)

### **Township of Lake of Bays Corporate Mission Statement**

We meet the changing needs of the community through the effective delivery of municipal services. We educate the public on choices which may affect the community. As the primary link between government and the community, we strive to be professional and fair in all we do.

### **Township of Lake of Bays Corporate Statement of Values**

- **Leadership:** We strive to be a proactive, team-centred organization, equipped to provide effective municipal services in the most efficient manner possible.
- **Innovation:** We are dedicated to finding innovative ways to address the evolving needs of our community. We make full use of technology without losing the personal touch.
- **Accountability:** We commit, take ownership and follow through on delivering services for our community.
- **Integrity and Respect:** We value honesty, openness, and respect for others.
- **Approachability and Fairness:** We endeavour to be approachable, and to treat everyone with fairness, compassion, and understanding.

### **Township of Lake of Bays Strategic Plan**

A municipal strategic plan is a critical tool for guiding the long-term development and governance of the Township. The Strategic Priority Update refines and redirects the Township of Lake of Bays' priorities for the remainder of the 2023-2026 Council term, detailing key initiatives to achieve these goals. This update reflects the dynamic and evolving forces impacting the municipality, addressing current challenges, trends, and opportunities to ensure alignment with community needs. Drawing focus from existing and previous Township plans, the update is developed in accordance with the priorities set by Council in February 2024, which include:

1. Fiscal Responsibility
2. Official Plan Update
3. Economic Development Strategy
4. Environmental Sustainability and Climate Change Mitigation
5. Community Improvement Plan
6. Parks, Open Space, and Recreation Strategy
7. Dwight Community Hub
8. By law Enforcement

The strategic priority titles have been adapted to better reflect Council's direction and integrate more broadly into departmental functions.

The [Township of Lake of Bays - Strategic Priority Update](#) enables staff to align departmental business plans, contributions, and resources with Council priorities, focusing on five strategic priorities:

- 1. Strategic Planning Initiatives**
- 2. Economic & Destination Development**
- 3. Active Living and Community Infrastructure**
- 4. Environmental Stewardship**
- 5. Municipal Governance & Engagement**

**Strategic Priority 1: Strategic Planning Initiatives**

- To facilitate attainable and affordable development across the municipality, with a particular emphasis on Baysville.

**Strategic Priority 2: Economic & Destination Development**

- To foster complementary value-added business retention and development, making the community a beautiful place to live, work, play, and do business. (adapted from the 2024 Economic Development Strategic Plan)

**Strategic Priority 3: Active Living & Community Infrastructure**

- To continue the implementation and development of the Parks, Open Space, and Recreation Strategy.

**Strategic Priority 4: Environmental Stewardship**

- To continue promoting and supporting preservation, sustainability, biodiversity, and environmental stewardship within the Township.

**Strategic Priority 5: Municipal Governance & Engagement**

- To provide innovation in process development, ensuring transparency in municipal administration and service delivery.

### Municipal Service Delivery

Effective municipal service delivery is a shared responsibility that requires close collaboration between the Township of Lake of Bays Municipal Council and the administrative departments. Lake of Bays Council provides strategic direction, policy oversight, and ensures that community needs and priorities are reflected in the strategic plan. Meanwhile, the Departments are tasked with operational planning, execution, and management of services and delivery, ensuring that services meet strategic initiatives, that resources are utilized efficiently and that service standards are met. By working together in a coordinated and transparent manner, both entities contribute to responsive, accountable, and sustainable municipal governance. Municipalities are held to higher standards than most businesses due to the inherent trust residents place in the administration to advance the community by efficiently providing necessary and desired services.



**The Corporation of the Township of the Lake of Bays  
DRAFT 2026 Municipal Budget and Business Plan**

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Mayor and Council are united in their commitment to fostering a strong, inclusive culture that reflects the values of Lake of Bays. With a clear vision for the future, they are guiding the Township with purpose—supporting high-performing teams, nurturing meaningful partnerships, and empowering staff to serve with excellence. Through collaboration with residents and community organizations, Council is helping shape a resilient, forward-looking Lake of Bays, building on today's strengths while creating opportunities for generations to come.

Senior staff are dedicated to advancing the Township's strategic vision by cultivating strong internal teams, empowering employees, and building collaborative relationships with citizens and partners. This commitment ensures that Lake of Bays continues to evolve with purpose—honouring its heritage while embracing its full potential.



**TOWNSHIP OF LAKE OF BAYS**  
**FINANCIAL ACTIVITY REPORT**  
 FOR THE PERIOD ENDING Sepetmber 11, 2025 2025 Final Budget

		2022	2023	2024	2025	2025
		Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
<b>REVENUES (\$)</b>						
<b>COUNCIL REVENUES</b>						
	Transfer from Reserves	(34,454)				
1-11020 District Funding			(3,429)	(2,376)	-	(2,376)
<b>CLERKS REVENUES</b>						
1-12020 Licence Of Occupation		(67,400)	(61,979)	(52,676)	(52,326)	(56,925)
1-12050 Marriage Licence Fees		(450)	(200)	(400)	(200)	(1,035)
1-12300 Insurance Proceeds		(4,964)	(5,346)	(3,206)	(1,183)	(2,070)
1-14010 Administration Fee		(405)	(279)	(830)	(1,090)	(2,277)
1-14020 Application Fees		(45,075)	(74,029)	(58,305)	(33,647)	(48,386)
1-14020 Advertising Fees		(5,753)	(22,624)	(16,487)	(6,275)	(20,700)
<b>TAXATION REVENUES</b>						
1-10000 Taxation Levy		(5,981,633)	(6,453,653)	(7,164,269)	(7,780,430)	(7,638,504)
1-10040 Levy St Lights		(17,491)	(17,544)	(34,404)	(43,156)	(35,000)
<b>FINANCE REVENUES</b>						
1-11510 Provincial Grant (cond) Modernization		(142,464)	(60,536)	(61,056)	-	-
1-11510 Provincial Grant (uncond)OMPF		(827,000)	(804,800)	(808,500)	(635,850)	(847,800)
1-12010 Lease		(13,166)	(13,208)	(19,846)	(19,964)	(18,630)
1-12040 Rental Income		-	-	-	-	-
1-12070 Lottery		(75)	(50)	(125)	(75)	-
1-13100 Penalty & Interest		(231,570)	(241,569)	(239,232)	(138,301)	(231,115)
1-14010 Administration Fee		(5,236)	(1,536)	(760)	(2,732)	(11,000)
1-16000 Donations		(250)	-	(530)	-	-
1-14140 Tax Certificates		(6,850)	(7,450)	(6,900)	(3,860)	(9,600)
1-16020 Investment Income		(172,808)	(389,592)	(344,615)	(105,109)	(300,545)
1-17010 IDT Recovery from Chargebacks		(30,000)	(40,000)	(40,000)	-	(40,000)
1-18000 Sale of Assets			-	(815)	(3,345)	-
<b>HERITAGE REVENUES</b>						
1-16000 Donations		(487)	(53)	(16)	(248)	(1,000)
	Transfer from Reserves	(6,305)			-	-
<b>BUILDING REVENUES</b>						
1-12030 AMP'S Fees		(400)	(21,600)		-	-
1-12060 Building Permits		(927,827)	(1,074,086)	(1,019,802)	(632,140)	(1,035,000)
1-12090 Septic Permit		(54,275)	-	-	-	-
1-14010 Administration Fee		(24,098)	(135,704)	(8,352)	(2,650)	(25,875)
<b>SHORT TERM RENTAL REVENUES</b>						
1-12200 Licences & Permits		(68,738)	(102,800)	(156,800)	(131,728)	(90,045)
<b>BY-LAW REVENUES</b>						



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
1-12200 Licences & Permits	(13,050)	(19,295)	(40,145)	(33,085)	(15,350)
<b>CIVIC ADDRESSING REVENUES</b>					
1-14010 Administration Fee	(3,787)	(2,125)	(4,886)	(2,485)	(2,070)
<b>FIRE DEPARTMENT REVENUES</b>					
1-11010 Provincial Grant (cond)	(23,950)	(24,962)	-	(100,015)	(25,000)
1-14010 Administration Fee	(3,074)	(13,713)	-	-	(10,350)
1-14020 Fire Marque Billed Services	(7,000)	(34,392)	(2,100)	-	(25,000)
1-14030 Call Outs Mto	(510)	(10,121)	(68)	(5,990)	(10,000)
1-14150 First Response	(21,160)	(26,320)	(2,620)	(2,472)	(25,000)
1-16000 Donations	(35,474)	(10,733)	(7,392)	(29,895)	(10,000)
Transfer from Reserves	(7,475)			-	
Reimbursement of Travel	(5,046)			-	
1-17020 FS 2 PC			(12)	(2,184)	
1-17021 FS 3 Hsd			(32)	(7,792)	
1-17022 FS 4 Bysv			(630)	(8,584)	
<b>ROADS REVENUES</b>					
1-11020 Municipal Grant (cond)Dist	(422,521)	(463,982)	(570,339)	(417,157)	(359,145)
1-14010 Administration Fee	(46,057)	(49,611)	(55,465)	(7,822)	(12,420)
1-14080 Machinery Rental		-	-	-	
<b>EMERGENCY SERVICES REVENUE</b>					
1-11010 Prov Grant		-	(50,000)	-	
<b>PARKLANDS REVENUES</b>					
1-14080 Machinery Rental	(4,606)		-	-	(11,000)
1-11020 Bridge Snowplow	(166)	(6,006)	(316)	(7,721)	(1,560)
1-11030 Trillium Grant			(61,592)	-	-
1-14290 Echo Valley Donations			-	-	-
1-16000 Donations		(3,360)	(3,240)	(136)	-
<b>DWIGHT COMMUNITY CENTRE REVENUES</b>					
1-14170 Facility Rental/Provincial Grant	(2,915)	(8,592)	(108,627)	(4,697)	(8,798)
<b>LOB COMMUNITY CENTRE REVENUES</b>					
1-14050 Concession Sales	(624)	(494)		-	-
1-14070 Ice Rental	(97,041)	(85,145)	(159,433)	(83,611)	(108,675)
1-14170 Facility Rental	(1,649)	(3,227)	(5,429)	(7,891)	(3,623)
1-14230 Vending Machine Revenue	(1,617)	(695)	(3,920)	(1,051)	(8,280)
1-16000 Donations	(18,238)	(27,413)	(6,500)	(6,300)	(6,728)
<b>SENIOR'S CENTRES REVENUES</b>					
1-16000 Donations- Dwight/Port Cunnington/Ridout/E	(650)	-	(6,000)	-	(828)



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
<b>DW MUNICIPAL OFFICE REVENUES</b>					
1-17010 IDT Recovery from Chargebacks	(10,000)	(15,000)	(15,000)	-	(15,000)
<b>CEMETERIES REVENUES</b>					
1-14060 Corner Markers	(5,302)	(3,160)	(8,860)	(8,395)	(2,432)
1-14065 Niche Sales				(3,300)	
1-14160 Plot Sales	(17,923)	(13,882)	(8,923)	(10,105)	(6,490)
1-16020 Investment Income	(4,487)	(12,862)	(13,710)	(6,859)	(2,174)
<b>WATER TESTING REVENUES</b>					
1-11010 Provincial Grant (cond)	(4,000)	-	(3,424)	(4,000)	(4,140)
<b>PLANNING REVENUES</b>					
1-14010 Administration Fee	(7,034)	(16,400)	(12,200)	(5,496)	(10,661)
1-14020 Application Fees	(122,690)	(169,600)	(205,671)	(141,716)	(139,725)
1-14220 Information Requests		-	-	-	-
<b>ECONOMIC DEVELOPMENT</b>					
1-16000 Donations				(4,650)	
1-16040 Merchandise Sales				(271)	
<b>LIBRARY REVENUES - DWIGHT AND BAYSVILLE</b>	(3,752)	(2,112)	(1,793)	(1,911)	(26,957)
<b>TOTAL REVENUE</b>	<b>(9,560,971)</b>	<b>(10,555,267)</b>	<b>(11,398,629)</b>	<b>(10,509,899)</b>	<b>(11,269,287)</b>
<b>REVENUES - CONDITIONAL (Grants/Reserves/Debt)</b>					
OCIF (Cap Rev)	(205,854)	(174,976)	(148,730)	(171,040)	(171,040)
CCBF(Gas Tax Reserve)	(195,000)	(104,809)	(118,183)	(123,108)	(123,108)
Parks Reserve Fund	(80,000)	(80,000)	(35,000)	-	(35,000)
OLRA Reserve Fund	(420,000)	(1,000,000)	(1,000,000)	-	(1,000,000)
Development Charges	(4,500)	(4,500)	(4,500)	-	(4,500)
General Surplus		(500,000)	(500,000)	-	(500,000)
Parks Reserve	(62,000)	(62,000)	(60,000)	-	
Community Building Fund (Trillium Arena)	(450,000)	-	(50,000)		
Babb Family Foundation SplashPad/Playground	-			(150,000)	
Fire Reserve	(309,000)				
Roads Reserve	(525,095)				
Safe ReStart Reserve	(131,442)				
Energy Reserve	(179,133)				
Future Project Reserve (Arena)		(297,067)		-	
Reserves CC/Lib 2024		(16,149)		-	(400,000)
Lib Donations Def Rev		(68,908)		-	(250,000)
Reserves Glenmount Dock		(2,259)		-	(100,000)
Asset Sale		(9,000)			
Library Reserve		(5,000)			



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
Reserves		(500,000)			(149,087)
Reserves					
Debt					(4,061,108)
<b>TOTAL REVENUES</b>	<b>(12,122,995)</b>	<b>(13,379,935)</b>	<b>(13,315,042)</b>	<b>(10,954,047)</b>	<b>(18,063,130)</b>

**EXPENSES \$**  
**COUNCIL EXPENSES**

2-21140 Wages	199,911	200,884	210,019	169,625	226,181
2-22020 Advertising	3,355	1,442	-	0	-
2-22150 Materials & Supplies	10,289	15,253	12,288	6,295	11,385
2-22390 Mileage	37	-	45	0	-
2-22410 Insurance	3,123	3,554	2,380	2,652	3,500
2-22470 Prov'n for Res Election	45,454	4,294	7,984	2,432	8,500
2-24050 Computer Services	-	3,000	4,206	0	3,500
2-24060 Consultant	-	10,301	10,534	6,474	10,000
2-24080 Grants to Others	555	9,000	16,801	7,617	10,000
2-24100 Legal	-	4,733	1,500	3,478	5,000
2-29300 Transfer to Reserves	-	-	-	-	20,000
01-2-100000 Council Expenses	6,547	20,144	25,876	24,223	32,500
<b>Total</b>	<b>269,271</b>	<b>272,605</b>	<b>291,634</b>	<b>222,795</b>	<b>330,566</b>

**CLERKS EXPENSES**

2-21130 Wages & Benefits	504,715	629,761	646,222	452,808	760,609
2-22020 Advertising	6,578	8,451	25,383	6,793	35,000
2-22110 Telephone	2,122	3,530	2,483	3,195	3,500
2-22150 Materials & Supplies	9,496	7,989	14,565	7,052	11,500
2-22190 Photocopier	2,092	2,113	1,730	422	2,100
2-22200 Postage & Courier	924	-	51	265	-
2-22360 Professional Development	5,259	7,651	7,840	7,964	12,000
2-22370 Membership Fees	3,263	2,708	2,756	798	3,500
2-22380 Travel	708	1,079	3,486	774	5,000
2-22390 Mileage	682	719	1,349	626	2,000
2-22410 Insurance	2,160	3,201	5,841	2,389	3,500
2-24050 Computer Services	24,056	24,333	22,983	5,038	30,000
2-24100 Legal	19,564	15,452	28,317	23,640	25,675
2-24110 Subcontracting	7,876	865	21,527	6,787	5,225
2-29300 Transfer to Reserves	-	50,000	50,000	-	50,000
<b>Total</b>	<b>589,494</b>	<b>757,851</b>	<b>834,532</b>	<b>518,551</b>	<b>949,609</b>

**INFORMATION TECHNOLOGY**

01-2-111000-22150 Materials & Supplies		21,534	5,227	2,097	4,944
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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
01-2-111000-22380 Travel		-	-	0	-
01-2-111000-22390 Mileage		-	-	0	500
01-2-111000-24050 Computer Services		98,171	150,924	102,880	149,481
01-2-111000-24050 Computer Services(GIS)			155,485	133,695	180,737
01-2-24051 Contractor		12,667	3,280	4,584	9,408
01-2-24053 Software - End User		35,425	17,765	43,706	50,043
<b>Total</b>	-	167,797	332,682	286,961	395,113
<b>HEALTH &amp; SAFETY</b>					
2-22150 Materials & Supplies	1,801	1,163	2,932	4,695	6,000
<b>FINANCE EXPENSES</b>					
2-21130 Wages & Benefits	695,919	705,000	752,834	579,319	823,233
2-22020 Advertising	2,684	669	-	0	-
2-22110 Telephone	2,776	2,317	2,001	3,407	3,500
2-22150 Materials & Supplies	18,381	13,020	11,500	15,265	17,000
2-22190 Photocopier	2,091	2,115	2,818	5,197	2,195
2-22200 Postage & Courier	13,039	17,179	18,982	19,714	20,000
2-22360 Professional Development	3,171	6,872	5,285	5,695	9,500
2-22370 Membership Fees	7,771	1,831	10,695	8,074	12,000
2-22380 Travel	1,551	2,573	7,147	1,602	3,500
2-22390 Mileage	4,010	5,302	2,362	1,317	5,000
2-22410 Insurance	40,581	48,475	39,810	52,660	40,000
2-24000 Audit	(90)	29,910	32,284	15,990	34,000
2-24060 Consultant	8,351	2,000	-	0	10,000
2-24050 Computer Services	131,670	28,871	36,286	26,540	40,000
2-24100 Legal	2,335	6,160	16,531	34,705	8,000
2-25000 Bank Charges-Int & S/C	5,477	7,879	4,581	2,128	7,500
2-20900 Tax Write Offs	5,061	10,178	4,448	3,319	15,675
<b>Total</b>	944,777	890,351	947,564	774,932	1,051,103
<b>HERITAGE EXPENSES</b>					
2-20900 Write Off Township	3,513	2,880	169	323	4,000
2-21140 Part Time Hourly	-	-	-	0	-
2-22020 Advertising	-	456	-	0	-
2-22150 Materials & Supplies	6,529	9,497	2,742	4,327	-
2-22300 Awards	-	-	-	0	-
2-22360 Professional Development	-	-	466	0	-
2-22370 Membership Fees	75	-	110	40	-
2-24060 Consultant	-	-	-	0	-
2-24080 Grants to others	-	-	-	0	-
2-24100 Legal	1,000	1,349	947	481	1,000



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-29300 Transfer to Reserves	-	-	-	0	
<b>Total</b>	<b>11,117</b>	<b>14,183</b>	<b>4,434</b>	<b>5,170</b>	<b>5,000</b>
<b>ALGONQUIN HIGHLANDS EXPENSES</b>	<b>6,731</b>	<b>30,052</b>	<b>38,000</b>	<b>35,465</b>	<b>40,000</b>
<b>YOUTH FUND EXPENSES</b>	<b>(2,500)</b>			<b>0</b>	
<b>ECONOMIC DEVELOPMENT</b>					
2-22020 Advertising	2,764	3,304	3,792	10,682	12,000
2-22110 Telephone	233	266	234	175	541
2-22150 Materials & Supplies	1,600	2,731	13,998	6,734	18,000
2-22200 Postage & Courier	-	-	560	0	-
2-22360 Professional Development	3,246	2,003	999	2,351	4,500
2-22370 Membership Fees	343	468	439	453	2,163
2-22380 Travel		577	894	1,117	2,500
2-22390 Mileage	61	1,136	869	423	5,192
2-24050 Computer Services	1,022	3,023	3,825	0	3,569
2-24060 Consultant	5,000		15,407	0	-
2-26000 Grants		4,500	18,000	27,170	10,000
Muskoka Foundation					20,000
<b>Total</b>	<b>14,269</b>	<b>18,008</b>	<b>59,017</b>	<b>49,103</b>	<b>78,465</b>
<b>HEALTH HUB</b>					
2-21130 Wages & Benefits	1,533	2,383	1,682	1,432	9,675
2-22180 Maintenance	91	-	215	0	784
2-22240 R&M Building	544	2,273	574	376	4,180
2-24080 Grants	356	10,000	-	2,607	15,000
2-24130 Consulting Lab	87	112	112	90	550
2-25040 Tax Write offs	4,261	2,397	-	0	2,500
<b>Total</b>	<b>6,873</b>	<b>17,165</b>	<b>2,582</b>	<b>4,504</b>	<b>32,689</b>
<b>BUILDING EXPENSES</b>					
2-21130 Wages & Benefits	504,159	590,081	601,663	402,839	637,379
2-21900 Boot Allowance	800	1,000	1,200	1,500	1,200
2-21910 Clothing/Safety Equip	4,404	1,113	959	559	1,500
2-22020 Advertising	1,566	1,786	-	590	-
2-22110 Telephone	2,401	3,029	2,941	1,508	3,416
2-22150 Materials & Supplies	25,829	22,623	11,915	7,043	18,113
2-22190 Photocopier	2,130	1,604	2,037	1,015	2,174
2-22200 Postage & Courier	904	6	11	42	-
2-22360 Professional Development	2,798	1,629	3,491	7,471	12,420
2-22370 Membership Fees	817	1,688	1,498	627	2,588
2-22380 Travel	1,077	1,093	2,954	264	10,350
2-22390 Mileage	19,212	22,541	21,473	13,395	20,700



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-22410 Insurance	298,111	349,348	234,039	260,740	250,000
2-24050 Computer Services	76,631	69,244	64,527	8,037	101,255
2-24100 Legal	1,961	11,562	1,065	3,405	67,275
2-24110 Subcontracting	7,861	1,051	6,231	1,094	4,658
2-26000 Grants	-	-	-	0	-
2-29300 Prov'n for Reserve	-	24,438	-	0	-
2-27210 Chargebacks - IDT	40,000	55,000	55,000	0	55,000
<b>Total</b>	<b>990,661</b>	<b>1,158,837</b>	<b>1,011,004</b>	<b>710,128</b>	<b>1,188,026</b>
<b>SHORT TERM RENTAL EXPENSES</b>					
2-22110 Telephone	-	-	175	175	621
2-22150 Materials & Supplies	1,386	369	200	262	2,070
2-22360 Professional Development	1,485	-	-	-	1,139
2-22390 Mileage	-	1,676	1,049	788	5,304
2-24100 Legal	14,532	-	-	0	2,070
2-24110 Subcontracting	-	-	15,260	0	16,974
<b>Total</b>	<b>17,403</b>	<b>2,045</b>	<b>16,684</b>	<b>1,225</b>	<b>28,178</b>
<b>BY-LAW EXPENSES</b>					
2-21130 Wages & Benefits	100,516	110,305	200,026	169,584	240,512
2-21900 Boot Allowance	-	200	600	600	600
2-22020 Advertising	671	708	-	0	-
2-22110 Telephone	923	980	817	1,316	2,500
2-22150 Materials & Supplies	871	905	11,224	1,813	10,000
2-22200 Postage & Courier	-	250	-	0	200
2-22280 Vehicle Expense	4,503	1,872	2,360	908	6,728
2-22360 Professional Development	740	355	1,124	2,626	3,000
2-22370 Membership Fees	380	1,278	566	583	2,500
2-22390 Mileage	-	412	867	0	5,000
2-22410 Insurance	1,971	2,251	2,502	1,680	2,364
2-24050 Computer Services	1,366	-	5,088	0	10,000
2-24090 Signs	-	2,836	-	0	2,217
2-24100 Legal	2,208	3,950	6,115	13,368	10,000
2-24110 Subcontracting	2,175	5,657	-	218	7,245
2-27100 Part Time IDT	325	1,104	574	146	1,553
<b>Total</b>	<b>116,648</b>	<b>133,064</b>	<b>231,863</b>	<b>192,843</b>	<b>304,418</b>
<b>CIVIC ADDRESSING EXPENSES</b>					
2-22150 Materials & Supplies	1,777	2,871	1,655	609	4,000
<b>FIRE DEPARTMENT EXPENSES</b>					
2-21130 Wages & Benefits	252,845	293,967	260,197	65,074	395,000
2-21910 Clothing / Safety Equipment	27,035	55,461	68,071	50,316	59,254



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-22020 Advertising	224	2,361	-	8,823	-
2-22055 Fire Prevention	1,429	-	1,062	2,361	2,639
2-22070 Gasoline/Diesel	2,777	3,489	4,933	4,932	5,693
2-22080 Hydro	5,715	6,193	6,166	6,645	7,918
2-22090 Heating	10,664	11,857	7,992	9,327	10,868
2-22100 Water & Sewer	148	157	119	77	207
2-22110 Telephone	1,597	2,478	2,273	1,891	2,174
2-22120 Communications - Cell/Pagers	2,712	3,745	2,137	3,101	7,763
2-22150 Materials & Supplies	22,492	31,825	7,634	86,371	10,630
2-22160 Hydrant Rental	3,876	4,029	4,233	4,284	4,140
2-22170 Training/Education Supplies	1,518	5,759	2,160	372	5,175
2-22190 Photocopier	-	-	-	0	-
2-22200 Postage & Courier	271	274	395	575	-
2-22240 R & M Building	5,167	10,349	7,685	11,966	18,630
2-22250 R & M Equipment	14,473	11,625	17,695	8,378	15,525
2-22260 R & M Radios/Pagers	742	1,068	1,569	1,817	2,070
2-22270 Small Equipment & Tools	26,817	20,445	20,811	34,691	20,700
2-22280 Vehicle Expense	40,057	15,687	-	620	-
2-22281 Fire R281		-	1,248	384	630
2-22282 Fire P291		827	2,469	3,007	5,530
2-22283 Fire R381		1,562	1,411	0	5,759
2-22284 Fire P391		2,548	10,472	2,339	19,560
2-22285 Fire R481		-	1,180	1,792	362
2-22286 Fire P491		362	1,805	2,695	500
2-22287 Fire ATV3		6,114	119	161	1,230
2-22288 Fire ATV4		65	(0)	520	8,527
2-22289 Fire T492		8,789	4,362	2,972	
2-22290 Fire T42501				3,375	
2-22291 Fire R3 2502				276	
2-22340 Fireboat Marine 2		-	18,033	3,360	11,030
2-22341 Fireboat Marine 3	5,035	-	161	104	-
2-22350 Fireworks	-	-	-	0	-
2-22360 Professional Development	2,838	6,849	5,640	8,483	3,641
2-22380 Travel.	6,259	254	892	0	2,588
2-22390 Mileage	12	135	71	0	518
2-22400 Volunteer Incentive	3,277	-	230	1,303	-
2-22410 Insurance	34,140	48,435	42,958	39,980	42,500
2-24050 Computer Services	306	-	-	0	-
2-24060 Consultant	-	-	-	0	-



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-24070 Dispatch	6,943	14,674	25,113	8,858	15,939
2-24080 Grants to Others	5,256	81	-	0	-
2-24100 Legal	40,378	2,569	-	0	5,175
2-24110 Subcontracting	257,417	274,831	308,785	172,445	300,000
2-24150 Alg Highlands Fire Protection	8,000	8,000	8,000	8,000	8,280
2-27000 Full Time IDT	6,153	10,236	13,594	3,723	10,350
2-27100 Part-Time IDT	615	1,665	457	223	2,070
2-27900 Machine Rentals IDT	70	-	-	0	-
2-28010 TCA - LTD Principal	55,652	18,965	-	0	-
2-28020 TCA - LTD Interest	4,112	957	-	0	-
2-28090 Amortization	-	-	-	0	-
2-29300 Transfers to Reserves	30,000	250,000	250,000	0	250,000
<b>Total</b>	<b>887,019</b>	<b>1,138,684</b>	<b>1,112,130</b>	<b>565,620</b>	<b>1,262,571</b>
<b>ROADS EXPENSES</b>				0	
2-21130 Wages & Benefits	1,019,014	1,117,506	1,169,266	768,017	1,195,169
2-21900 Boot Allowance	4,075	4,675	5,000	5,550	6,500
2-21910 Clothing / Safety Equipment	1,463	-	-	67	-
2-22020 Advertising	3,171	2,953	-	1,043	-
2-22070 Gasoline/Diesel	143,271	161,875	147,463	147,436	165,750
2-22080 Hydro	15,038	19,674	18,136	19,096	21,000
2-22090 Heating	52,243	38,732	30,093	37,733	60,000
2-22110 Telephone	9,399	9,168	10,253	7,013	8,500
2-22125 Communications - Radio	1,950	2,083	1,860	2,069	3,000
2-22140 Licence/Insurance/Freight	43,504	31,935	17,414	0	43,500
2-22150 Materials & Supplies - Activities	323,618	391,196	302,508	294,173	444,000
2-22150 Materials & Supplies - Vehicles	138,799	138,456	102,499	36,161	152,000
2-22190 Photocopier	788	1,228	772	741	1,000
2-22200 Postage & Courier	918	364	5	11	-
2-22230 Office Supplies	4,938	534	43	81	-
2-22240 R & M Building	19,067	18,445	13,293	12,878	25,000
2-22270 Small Equipment & Tools	4,575	8,276	6,150	4,256	7,000
2-22360 Professional Development	661	9,465	7,432	3,825	15,000
2-22370 Membership Fees	3,549	4,382	5,888	4,682	7,200
2-22390 Mileage	-	1,399	1,611	450	2,000
2-22410 Insurance	68,989	63,589	46,168	47,452	48,000
2-24050 Computer Services	11,237	4,806	-	12,672	-
2-24065 RLA Refund				0	
2-24080 Grants to Others	5,633	-	-		-
2-24100 Legal	9,260	18,378	29,084	12,409	30,000



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	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-24110 Subcontracting	405,659	592,636	439,506	384,423	612,000
2-27000 Full Time IDT	6,510	7,173	13,915	7,111	-
2-27900 Machine Rentals IDT	-	79	-	0	-
2-29300 Transfer to Reserves	10,000	10,000	10,000	38,773	-
2-28010 TCA - LTD Principal	290,401	75,988	-	0	-
2-28020 TCA - LTD Interest	18,382	4,090	-	0	-
<b>Total</b>	<b>2,616,114</b>	<b>2,739,086</b>	<b>2,378,358</b>	<b>1,848,123</b>	<b>2,846,619</b>
<b>EMERGENCY SERVICES EXPENSES</b>					
2-21130 Wages	-	86	7,500	0	10,000
2-22020 Advertising	895	2,614	-	0	-
2-22070 Generator Gas/diesel	28	1,465	-	0	919
2-22150 Materials & Supplies	489	100	997	0	3,137
2-22360 Professional Development	-	1,013	939	0	1,406
2-22370 Membership Fees	-	-	-	0	324
2-24110 Subcontracting	6,078	8,426	6,370	2,005	7,679
<b>Total</b>	<b>7,490</b>	<b>13,703</b>	<b>15,805</b>	<b>2,005</b>	<b>23,466</b>
<b>STREET LIGHTING EXPENSES</b>					
2-22080 Hydro	16,066	17,892	16,457	13,232	35,000
2-22150 Materials & Supplies	3,882	10,038	1,132	3,094	-
<b>Total</b>	<b>19,948</b>	<b>27,930</b>	<b>17,589</b>	<b>16,326</b>	<b>35,000</b>
<b>PARKLANDS EXPENSES</b>					
2-21130 Wages & Benefits	202,058	288,346	347,606	282,926	385,758
2-21900 Boot Allowance	1,200	1,200	2,100	2,412	2,100
2-22020 Advertising	3,051	1,548	814	0	7,500
2-22080 Hydro	4,145	4,268	4,174	4,953	5,400
2-22090 Heating	632	895	508	614	650
2-22100 Water & Sewer	1,417	1,533	1,109	718	1,500
2-22110 Telephone	1,257	657	1,699	575	1,500
2-22150 Materials & Supplies	12,228	15,107	16,244	17,872	19,500
2-22180 Maintenance	32,650	40,005	28,790	16,875	35,000
2-22240 R & M Building	969	4,110	9,210	3,651	5,000
2-22250 R & M Equipment	3,356	4,443	4,792	5,198	5,000
2-22280 Vehicle Expense	28,052	31,293	18,878	20,330	22,000
2-22360 Professional Development	661	929	3,394	1,646	3,500
2-22370 Membership Fees	262	457	244	87	600
2-22390 Mileage	12	41	13	0	1,000
2-22410 Insurance	6,279	7,315	4,899	5,458	5,200
2-24060 Consultant	-	-	-	0	11,000
2-24050 Computer Services	-	-	-	0	250



**TOWNSHIP OF LAKE OF BAYS**  
**FINANCIAL ACTIVITY REPORT**  
 FOR THE PERIOD ENDING Sepetmber 11, 2025 2025 Final Budget

	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-24100 Legal	-	373	-	0	500
2-24120 Waste Disposal	3,879	4,864	6,825	2,290	5,000
2-27000 Full Time IDT	8,919	6,369	8,761	8,175	7,500
2-27100 Part-Time IDT	215	897	-	0	500
2-27900 Machine Rentals IDT	-	-	-	0	-
Baysville Bridge	924	2,955	1,597	680	1,045
Bigwin Cost	326	408	345	261	1,045
COVID -19 Cost	62,684	196	-	0	-
2-29300 Transfer to Reserves	-	100,000	100,000	-	110,000
<b>Total</b>	<b>375,174</b>	<b>518,209</b>	<b>562,001</b>	<b>374,721</b>	<b>638,048</b>
<b>DWIGHT COMMUNITY CENTRE EXPENSES</b>					
2-21130 Wages & Benefits	6,082	11,982	21,051	9,473	25,228
2-22080 Hydro	4,178	3,715	3,461	3,322	5,225
2-22090 Heating	7,006	7,696	6,698	7,139	10,000
2-22110 Telephone	457	463	445	354	500
2-22150 Materials & Supplies	2,332	3,255	3,410	2,332	3,000
2-22240 R & M Building	10,396	8,377	6,490	1,141	7,500
2-22250 R & M Equipment	-	-	4,726	0	2,750
2-22410 Insurance	2,724	3,151	2,111	2,352	3,500
2-27000 Full Time IDT	-	14	-	0	210
2-27100 Part-Time IDT	152	291	-	0	100
2-27900 Machine Rentals IDT	420	-	-	0	-
<b>Total</b>	<b>33,746</b>	<b>38,945</b>	<b>48,391</b>	<b>26,113</b>	<b>58,013</b>
<b>LOB COMMUNITY CENTRE EXPENSES</b>					
2-21130 Wages & Benefits	215,026	214,965	272,827	191,344	286,064
2-22080 Hydro	17,481	21,842	23,242	27,360	51,500
2-22090 Heating	8,144	7,370	7,550	5,569	8,500
2-22100 Water & Sewer	6,111	9,184	5,269	3,713	4,500
2-22110 Telephone	8,998	9,748	10,264	7,894	9,500
2-22150 Materials & Supplies	6,335	8,890	9,706	6,695	6,500
2-22190 Photocopier	-	14,523	1,089	629	-
2-22240 R & M Building	10,529	13,782	13,760	16,641	11,000
2-22250 R & M Equipment	20,343	1,006	37,622	30,773	20,000
2-22290 Concession Supplies	973	305	-	0	-
2-22360 Professional Development	-	188	1,091	955	3,000
2-22370 Membership Fees	480	-	1,778	183	1,500
2-22380 Travel	-	34,324	-	0	500
2-22410 Insurance	30,342	1,511	22,988	25,611	25,000
2-24050 Computer Services	1,216	70	1,410	1,025	1,400



**TOWNSHIP OF LAKE OF BAYS**  
**FINANCIAL ACTIVITY REPORT**  
 FOR THE PERIOD ENDING Sepetmber 11, 2025 2025 Final Budget

	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
2-24120 Waste Disposal	410	21	-	631	500
2-27000 Full Time IDT	86	824	-	319	200
2-27100 Part-Time IDT	315	-	-	0	875
2-29300 Transfer to Reserves	25,400		427,207	0	-
<b>Total</b>	<b>352,189</b>	<b>338,555</b>	<b>835,802</b>	<b>319,341</b>	<b>430,539</b>
<b>SENIORS' DWIGHT EXPENSES</b>	<b>10,882</b>	<b>13,181</b>	<b>14,827</b>	<b>9,879</b>	<b>12,584</b>
<b>SENIORS' PORT CUNNINGTON EXPENSES</b>	<b>11,660</b>	<b>15,007</b>	<b>19,451</b>	<b>8,409</b>	<b>13,767</b>
<b>SENIORS' RIDOUT EXPENSES</b>	<b>10,561</b>	<b>3,904</b>	<b>82</b>	<b>0</b>	<b>-</b>
<b>SENIORS' BAYSVILLE EXPENSES</b>	<b>10,051</b>	<b>13,415</b>	<b>8,929</b>	<b>7,760</b>	<b>14,371</b>
<b>DW MUNICIPAL OFFICE EXPENSES</b>	<b>59,334</b>	<b>76,745</b>	<b>76,262</b>	<b>53,064</b>	<b>82,639</b>
<b>DW LIBRARY FACILITY EXPENSES</b>	<b>20,785</b>	<b>21,250</b>	<b>26,470</b>	<b>16,854</b>	<b>31,712</b>
<b>B'VILLE LIBRARY FACILITY EXPENSES</b>	<b>29,256</b>	<b>30,111</b>	<b>27,243</b>	<b>23,544</b>	<b>37,660</b>
<b>DWIGHT - FRANKLIN EXPENSES</b>	<b>9,305</b>	<b>14,765</b>	<b>23,301</b>	<b>7,738</b>	<b>38,671</b>
<b>MAPLEWOOD - SINCLAIR EXPENSES</b>	<b>6,302</b>	<b>8,908</b>	<b>10,816</b>	<b>6,155</b>	<b>10,019</b>
<b>PAINT LAKE - RIDOUT EXPENSES</b>	<b>5,224</b>	<b>13,042</b>	<b>6,301</b>	<b>7,503</b>	<b>13,357</b>
<b>BAYSVILLE - MCLEAN EXPENSES</b>	<b>14,586</b>	<b>24,145</b>	<b>16,659</b>	<b>9,857</b>	<b>15,745</b>
<b>Seabreeze &amp; St Pauls</b>	<b>2,093</b>	<b>1,704</b>	<b>1,430</b>	<b>1,278</b>	<b>3,105</b>
<b>OUTDOOR RINKS EXPENSES</b>	<b>4,208</b>	<b>4,350</b>	<b>3,379</b>	<b>5,936</b>	<b>11,612</b>
<b>WATER TESTING EXPENSES</b>	<b>6,968</b>	<b>6,053</b>	<b>3,947</b>	<b>3,523</b>	<b>14,473</b>
<b>PLANNING EXPENSES</b>					
2-21130 Wages & Benefits	408,923	686,438	720,727	542,263	766,723
2-22020 Advertising	9,653	2,216	682	136	1,733
2-22110 Telephone	1,864	2,225	1,806	1,423	3,326
2-22150 Materials & Supplies	17,882	29,575	3,229	3,103	6,489
2-22190 Photocopier	2,130	1,604	2,036	1,015	3,104
2-22200 Postage & Courier	863	34	5	305	-
2-22280 Vehicle Expense	-	-	-	0	-
2-22360 Professional Development	917	1,999	204	2,027	8,798
2-22370 Membership Fees	335	2,962	206	1,022	3,245
2-22380 Travel	-	1,798	-	1,520	4,140
2-22390 Mileage	1,637	1,534	809	947	3,326
2-22410 Insurance	6,696	3,376	2,261	2,519	3,000
2-24050 Computer Services	2,373	4,191	8,761	859	13,455
2-24080 Grants to Others	-	-	-	0	1,109
Public Art Reserve					5,000
2-24100 Legal	11,896	37,743	34,269	50,042	62,100
2-24110 Subcontracting	46,288	33,484	48,234	45,858	111,510
2-29300 Transfer to Reserves			50,000		50,000
<b>Total</b>	<b>511,457</b>	<b>809,179</b>	<b>873,228</b>	<b>653,039</b>	<b>1,047,057</b>



**TOWNSHIP OF LAKE OF BAYS**  
**FINANCIAL ACTIVITY REPORT**  
 FOR THE PERIOD ENDING Sepetmber 11, 2025 2025 Final Budget

	2022	2023	2024	2025	2025
	Act Dec 23, 2022	Act Dec 23, 2023	Act Dec 23, 2024	Act Sept 11, 2025	Final Budget
<b>DWIGHT LIBRARY Expenses</b>					
2-21130 Wages & Benefits	192,463	217,441	214,948	149,494	221,412
2-22110 Telephone	1,019	1,116	1,062	809	1,319
2-22150 Materials & Supplies	1,775	2,726	2,791	1,993	2,677
2-22190 Photocopier	1,425	1,525	1,180	731	1,687
2-22320 Books	10,109	11,737	13,372	5,878	16,224
2-22330 Books - Donated	-	-	-	0	-
2-22360 Professional Dev't	571	2,111	1,896	1,455	2,352
2-22390 Mileage	209	710	751	205	324
2-23000 Programming	2,976	2,229	3,104	3,301	4,002
2-24050 Computer Services	7,697	5,023	6,751	2,716	6,489
2-24110 Subcontracting	-	-	-	0	-
2-22150 Education Grant	-	-	-	0	-
2-22150 Cap Grant	5,265	840	375	2,111	-
<b>Total</b>	<b>223,507</b>	<b>245,457</b>	<b>246,231</b>	<b>168,691</b>	<b>256,487</b>
<b>BAYSVILLE LIBRARY EXPENSES</b>					
2-21130 Wages & Benefits	153,287	165,204	173,873	121,451	187,420
2-22020 Advertising	-	491	-	0	-
2-22110 Telephone	1,820	1,982	2,137	1,597	2,055
2-22150 Materials & Supplies	1,441	1,279	1,753	1,459	2,704
2-22190 Photocopier	1,473	1,670	1,311	828	1,687
2-22310 Board Contingency	200	200	100	259	324
2-22320 Books	8,760	11,747	12,210	8,480	16,224
2-22360 Professional Development	431	745	529	1,052	2,352
2-22385 Travel - Board	-	-	-	0	216
2-22390 Mileage	73	283	482	494	973
2-23000 Programming	2,345	2,232	2,025	2,511	2,704
2-24050 Computer Services	3,160	5,894	5,217	2,798	6,084
2-24100 Legal	-	-	-	0	-
<b>Total</b>	<b>172,991</b>	<b>191,728</b>	<b>199,637</b>	<b>140,929</b>	<b>222,744</b>
<b>TOTAL EXPENSES</b>	<b>8,369,173</b>	<b>9,774,045</b>	<b>10,302,853</b>	<b>7,083,390</b>	<b>11,533,426</b>



100 LAKES TO EXPLORE

**TOWNSHIP OF LAKE OF BAYS  
2026 DRAFT CORPORATE OPERATIONS BUDGET**

	2022	2023	2024	2025	2026	\$ Variance	% Variance
	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET	DRAFT BUDGET		
<b>GENERAL GOVERNMENT</b>							
COUNCIL	234,817	269,176	289,258	328,190	374,909	(46,719)	(14.24)
CORPORATE SERVICES	465,448	593,394	702,628	818,216	848,605	(30,390)	(3.71)
INFORMATION TECHNOLOGY	-	167,797	332,682	395,113	428,819	(33,706)	(8.53)
HERITAGE	4,326	14,130	4,419	4,000	4,000	-	-
FINANCE	(591,631)	(577,273)	(161,134)	(407,587)	(415,877)	8,290	2.03
HEALTH AND SAFETY	1,801	1,163	2,932	6,000	6,000	-	-
ALGONQUIN HIGHLANDS	6,731	30,052	38,000	40,000	40,000	-	-
HEALTH HUB	6,873	17,165	2,582	32,689	25,156	7,533	23.04
STREET LIGHTS	2,457	10,387	(16,816)	-	-	-	-
	130,821	525,990	1,194,552	1,216,621	1,311,612	(94,991)	(7.81)
<b>BUILDING, SHORT TERM RENTAL, BY LAW</b>							
BUILDING	(15,940)	(72,553)	(17,151)	127,151	250,546	(123,396)	(97.05)
SHORT TERM RENTAL	(51,334)	(100,755)	(140,116)	(61,867)	(190,400)	128,533	(207.76)
BY LAW	103,598	113,769	191,718	289,068	283,639	5,429	1.88
CIVIC ADDRESSING	(2,010)	746	(3,231)	1,930	1,500	430	22.28
	34,313	(58,793)	31,220	356,282	345,285	10,997	3.09
<b>FIRE PROTECTION</b>							
	783,330	1,018,444	1,099,275	1,157,221	1,283,600	(126,379)	(10.92)
<b>PUBLIC WORKS / EMERG SERV</b>							
PUBLIC WORKS	2,147,536	2,225,493	1,702,555	2,475,054	2,368,622	106,432	4.30
EMERGENCY SERVICES	7,490	13,703	15,805	23,466	30,400	(6,934)	(29.55)
	2,155,026	2,239,196	1,718,360	2,498,520	2,399,022	99,498	3.98
<b>PARKS AND FACILITIES</b>							
PARKS	374,611	513,193	500,233	637,100	607,788	29,312	4.60
FACILITIES	316,153	319,731	662,069	430,421	490,674	(60,253)	(14.00)
SENIORS CENTRES	42,504	45,507	37,289	39,895	45,805	(5,910)	(14.81)
CEMETERIES	9,798	32,659	27,015	69,801	73,503	(3,702)	(5.30)



**TOWNSHIP OF LAKE OF BAYS  
2026 DRAFT CORPORATE OPERATIONS BUDGET**

	2022	2023	2024	2025	2026	\$ Variance	% Variance
	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET	DRAFT BUDGET		
	743,066	911,090	1,226,605	1,177,218	1,217,771	(40,553)	(3.44)
<b>PLANNING / ECONOMIC DEVELOPMENT</b>							
PLANNING	381,734	623,179	655,357	896,671	935,645	(38,974)	(4.35)
ECONOMIC DEVELOPMENT	14,269	18,008	59,017	78,465	141,912	(63,447)	(80.86)
	396,003	641,187	714,374	975,136	1,077,557	(102,421)	(10.50)
<b>LIBRARY</b>							
DWIGHT	220,651	244,796	245,879	243,358	331,227	(87,869)	(36.11)
BAYSVILLE	172,095	190,277	198,196	208,916	224,977	(16,061)	(7.69)
DWIGHT FACILITIES	20,785	21,250	26,470	31,712	33,879	(2,167)	(6.83)
BAYSVILLE FACILITIES	29,256	30,111	27,243	37,660	39,857	(2,197)	(5.83)
	442,786	486,433	497,788	521,646	629,939	(108,293)	(20.76)
TOTAL NET OPERATING	4,685,345	5,763,547	6,482,174	7,902,643	8,264,785	(362,143)	(4.58)
TAX LEVY	(5,981,633)	(6,453,653)	(7,164,269)	(7,638,504)	(8,264,785)	626,281	8.20
(SURPLUS)/DEFICIT	(1,296,288)	(690,106)	(682,095)	264,138	0	(264,138)	(100.00)
<b>CAPITAL EXPENSES</b>							
TOTAL PROJECT EXPENDITURES			4,218,727	6,529,704	4,270,059		
<b>PROJECT FINANCING</b>							
DISCRETIONARY RESERVES			(1,860,000)	(2,399,087)	(456,284)		
OBLIGATORY RESERVES			(39,500)	(39,500)	(164,500)		
EXTERNAL GRANTS			(415,340)	(294,148)	(311,252)		
DEBENTURES			(2,800,569)	(4,061,108)	(3,338,023)		
TOTAL PROJECT FINANCING			(5,115,409)	(6,793,843)	(4,270,059)		
IMPACT TO LEVY			(896,682)	(264,139)	0		

Town of Lake of Bays  
Long Term Capital Plan  
Summary

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
	<i>APPROVED</i>	<i>APPROVED</i>										
Total Project Expenditures	4,218,727	6,529,704	4,270,059	5,705,125	6,921,030	7,654,780	4,579,565	3,659,695	3,132,419	2,628,953	3,489,488	48,570,819
Transfer to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Project Financing												
Discretionary reserves	(1,860,000)	(2,399,087)	(456,284)	-	-	-	-	-	-	-	-	(2,855,371)
Obligatory reserves	(39,500)	(39,500)	(164,500)	-	-	-	-	-	-	-	-	(204,000)
External grants	(415,340)	(294,148)	(311,252)	-	-	-	-	-	-	-	-	(605,400)
Other Funding	(2,800,569)	(4,061,108)	(3,338,023)	-	-	-	-	-	-	-	-	(7,399,131)
Disposal of assets/other	-	-	-	-	-	-	-	-	-	-	-	-
Total Project Financing	(5,115,409)	(6,793,843)	(4,270,059)	-	-	-	-	-	-	-	-	(11,063,902)
Impact to Net Levy	(896,682)	(264,139)	0	5,705,125	6,921,030	7,654,780	4,579,565	3,659,695	3,132,419	2,628,953	3,489,488	
Debenture Repayments												
Total Debenture Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Total Impact to Net Levy & Debenture Repayments	(896,682)	(264,139)	0	5,705,125	6,921,030	7,654,780	4,579,565	3,659,695	3,132,419	2,628,953	3,489,488	
\$ increase (decrease) year over year		632,543	-	5,705,125	1,215,905	733,751	(3,075,216)	(919,869)	(527,276)	(503,466)	860,535	
% increase (decrease) on current levy		0.0%	0.0%	68.7%	14.7%	8.8%	-37.1%	-11.1%	-6.4%	-6.1%	10.4%	

Reserves

Discretionary reserves	4,036,750	2,650,893	2,439,893
Obligatory reserves	519,000	495,770	370,770
Self-Financed Balance			

Availability	4,555,750	3,146,663	2,810,663	-	-	-	-	-	-	-	-
	4,036,750	2,650,893	2,439,893	-	-	-	-	-	-	-	-

## **Building and By-law Services Department**

The Building and By-law Services Department ensures safe and compliant construction, education, voluntary compliance and enforcement services across the Township of Lake of Bays. The Building Services team administers the Ontario Building Code, issue permits, conduct inspections, and provide guidance to residents, builders, and developers.

The By-law Services team is responsible for enforcing municipal by-laws to help maintain a safe, respectful, and enjoyable community for all residents and visitors. Operating under the direction of the Director of Building and By-law Services, our officers are appointed by Council and are committed to fair and effective enforcement.

### Building Services:

Our Responsibilities include:

- Permit Processing: Issuing building, plumbing, demolition, and occupancy permits.
- Inspections: Conducting mandatory inspections at key stages of construction to ensure compliance with approved plans and codes.
- Code Compliance: Enforcing the Ontario Building Code and municipal bylaws to protect public health and safety.
- Plan Review: Reviewing construction drawings and site plans for compliance with zoning and building regulations.
- Public Assistance: Providing guidance to homeowners, builders, and developers on permit requirements, building standards, and application processes.

### Bylaw Services:

What We Do:

- Respond to formal complaints (anonymous reports are not accepted)
- Investigate alleged by-law violations
- Educate the public on by-law requirements
- Issue warnings, notices, or penalties as needed
- Enforce compliance through the Administrative Monetary Penalty System (AMPS)
- Short Term Rental administration, licensing and enforcement

**Business Plan Items**

<b>Project BBS-01: New Building Inspector Position</b>	<b>Strategic Initiative Alignment:</b> Environmental Stewardship
<b>Description:</b> Create a new inspector position to lead a septic re-inspection program to ensure that septic systems within the township are functioning properly and thus ensuring the long-term health of the lakes.	<b>Budget Impact:</b> \$ 126,529 (Funded through reserves)
<b>Lead:</b> Director of Building/DCBO	<b>Expected completion:</b> Starting Q1 and running continuously.
<b>Project BBS-02</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance and Engagement
<b>Description:</b> Renovations office to create 2 additional workspaces.	<b>Budget Impact:</b> \$120,000 (Funded through reserves)
<b>Lead:</b> Director of Building	<b>Expected completion:</b> Q1

**Significant Budgetary Items Included**

Revenues:

- Building permit revenues have been modestly increased to reflect the development and building permitting within the Township.
- The projected revenue from Short-Term Rental (STR) licensing has been revised upward to \$218,000 to better reflect current market conditions.
- Bylaw revenue has also been adjusted upwardly to \$30,000 to better reflect year over year increases.

Expenses:

- Replacement of one (1) Bylaw gas-powered vehicle with a suitable electric powered vehicle, aligning with Council's climate change objectives and sound asset management practices.
- Renovation of the Municipal office to create an additional 2 staff workspaces, with the funding allocation being support from building reserves.
- Allocation increases to line items; Wage and Benefits, Boot Allowance, Safety Equipment, Professional Development and Mileage in support of the fulltime building inspector position, funded from reserve.

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil.

**TOWNSHIP OF LAKE OF BAYS  
DRAFT 2026 OPERATIONS BUDGET**

**BUILDING DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025 11-Sep-25	2025 Final Budget	2026 Budget
<b>REVENUES (\$)</b>							
<b>BUILDING REVENUES</b>							
01-1-220000-12030 AMP'S Fees	(400)	(21,600)		(7,333)	-	-	
01-1-220000-12060 Building Permits	(927,827)	(1,074,086)	(1,019,802)	(1,007,238)	(632,140)	(1,035,000)	(1,050,000)
01-1-220000-12090 Septic Permit	(54,275)	-	-	(18,092)	-	-	
01-1-220000-14010 Administration Fee	(24,098)	(135,704)	(8,352)	(56,052)	(2,650)	(25,875)	(10,000)
	(1,006,601)	(1,231,390)	(1,028,155)	(1,088,715)	(634,790)	(1,060,875)	(1,060,000)
<b>SHORT TERM RENTAL REVENUES</b>							
01-1-225000-12200 Licences & Permits	(68,738)	(102,800)	(156,800)	(109,446)	(131,728)	(90,045)	(218,000)
<b>BY-LAW REVENUES</b>							
01-1-230000-12200 Licences & Permits	(13,050)	(19,295)	(40,145)	(24,163)	(33,085)	(15,350)	(30,000)
<b>CIVIC ADDRESSING REVENUES</b>							
01-1-240000-14010 Administration Fee	(3,787)	(2,125)	(4,886)	(3,599)	(2,485)	(2,070)	(2,500)
<b>TOTAL REVENUES</b>	<b>(1,092,175)</b>	<b>(1,355,610)</b>	<b>(1,229,985)</b>	<b>(1,225,924)</b>	<b>(802,089)</b>	<b>(1,168,340)</b>	<b>(1,310,500)</b>
<b>EXPENSES \$</b>							
<b>BUILDING EXPENSES</b>							
01-2-220000-21130 Wages & Benefits	504,159	590,081	601,663	565,301	402,839	637,379	766,246
01-2-220000-21900 Boot Allowance	800	1,000	1,200	1,000	1,500	1,200	1,500
01-2-220000-21910 Clothing/Safety Equip	4,404	1,113	959	2,158	559	1,500	1,800
01-2-220000-22020 Advertising	1,566	1,786	-	1,117	590	-	600
01-2-220000-22110 Telephone	2,401	3,029	2,941	2,790	1,508	3,416	4,500
01-2-220000-22150 Materials & Supplies	25,829	22,623	11,915	20,122	7,043	18,113	19,000
01-2-220000-22190 Photocopier	2,130	1,604	2,037	1,924	1,015	2,174	2,200
01-2-220000-22200 Postage & Courier	904	6	11	307	42	-	
01-2-220000-22360 Professional Development	2,798	1,629	3,491	2,639	7,471	12,420	16,000
01-2-220000-22370 Membership Fees	817	1,688	1,498	1,334	627	2,588	2,500
01-2-220000-22380 Travel	1,077	1,093	2,954	1,708	264	10,350	2,000
01-2-220000-22390 Mileage	19,212	22,541	21,473	21,075	13,395	20,700	32,700
01-2-220000-22410 Insurance	298,111	349,348	234,039	293,833	260,740	250,000	250,000
01-2-220000-24050 Computer Services	76,631	69,244	64,527	70,134	15,669	101,255	102,500
01-2-220000-24100 Legal	1,961	11,562	1,065	4,863	3,405	67,275	46,000
01-2-220000-24110 Subcontracting	7,861	1,051	6,231	5,048	1,094	4,658	5,000

01-2-220000-26000 Grants		-	-	-	-	0	-	
01-2-220000-29300 Prov'n for Reserve		-	24,438	-	8,146	0	-	
01-2-220000-27210 Chargebacks - IDT		40,000	55,000	55,000	50,000	0	55,000	58,000
<b>Total</b>		<b>990,661</b>	<b>1,158,837</b>	<b>1,011,004</b>	<b>1,053,500</b>	<b>717,760</b>	<b>1,188,026</b>	<b>1,310,546</b>

**SHORT TERM RENTAL EXPENSES**

01-2-225000-22110 Telephone		-	-	175	58	175	621	300
01-2-225000-22150 Materials & Supplies		1,386	369	200	652	262	2,070	2,100
01-2-225000-22360 Professional Development		1,485			495		1,139	1,100
01-2-225000-22390 Mileage		-	1,676	1,049	908	788	5,304	2,100
01-2-225000-24100 Legal		14,532	-	-	4,844	0	2,070	2,000
01-2-225000-24110 Subcontracting			-	15,260	5,087	0	16,974	20,000
<b>Total</b>		<b>17,403</b>	<b>2,045</b>	<b>16,684</b>	<b>12,044</b>	<b>1,225</b>	<b>28,178</b>	<b>27,600</b>

**BY-LAW EXPENSES**

01-2-230000-21130 Wages & Benefits		100,516	110,305	200,026	136,949	169,584	240,512	259,039
01-2-230000-21900 Boot Allowance			200	600	267	600	600	600
01-2-230000-22020 Advertising		671	708	-	460	0	-	
01-2-230000-22110 Telephone		923	980	817	907	1,316	2,500	1,500
01-2-230000-22150 Materials & Supplies		871	905	11,224	4,333	1,813	10,000	10,000
01-2-230000-22200 Postage & Courier		-	250	-	83	0	200	-
01-2-230000-22280 Vehicle Expense		4,503	1,872	2,360	2,912	908	6,728	5,000
01-2-230000-22360 Professional Development		740	355	1,124	740	2,626	3,000	6,000
01-2-230000-22370 Membership Fees		380	1,278	566	741	583	2,500	1,500
01-2-230000-22390 Mileage		-	412	867	426	0	5,000	2,000
01-2-230000-22410 Insurance		1,971	2,251	2,502	2,241	1,680	2,364	2,500
01-2-230000-24050 Computer Services		1,366	-	5,088	2,151	0	10,000	8,000
01-2-230000-24090 Signs		-	2,836	-	945	0	2,217	1,500
01-2-230000-24100 Legal		2,208	3,950	6,115	4,091	13,368	10,000	10,000
01-2-230000-24110 Subcontracting		2,175	5,657	-	2,611	218	7,245	5,000
01-2-230000-27100 Part Time IDT		325	1,104	574	668	146	1,553	1,000
<b>Total</b>		<b>116,648</b>	<b>133,064</b>	<b>231,863</b>	<b>160,525</b>	<b>192,843</b>	<b>304,418</b>	<b>313,639</b>

**CIVIC ADDRESSING EXPENSES**

01-2-240000-22150 Materials & Supplies		1,777	2,871	1,655	2,101	609	4,000	4,000
<b>TOTAL EXPENSES</b>		<b>1,126,489</b>	<b>1,296,817</b>	<b>1,261,205</b>	<b>1,228,170</b>	<b>912,438</b>	<b>1,524,622</b>	<b>1,655,785</b>

Building												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Vehicle (EV)	70,000		85,000			85,000	85,000		-	-	-	255,000
Electric Charger			5,000									5,000
<b>Total Project Expenditures</b>	<b>70,000</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>
<b>Project Financing</b>												
Reserves			(90,000)						-	-	-	(90,000)
Obligatory reserves												-
External grants												-
Debenture												-
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>
Transfer to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
<b>Impact to Net Levy</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>

## **Corporate Services Department *(Includes Council)***

The Corporate Services Department provides essential administrative and legislative support to Council, staff, and the public. Guided by the Municipal Act, 2001 and other legislation, the department ensures transparency, accountability, and effective governance across the Township.

Key Responsibilities include:

- Accessibility
- By-laws
- Cemetery management
- Communications and Corporate Advertising
- Corporate Real Estate – sale, lease or purchase of township owned land
- Council and Committee secretariat services
- Elections and voter services
- Freedom of Information (FOI) requests
- Heritage Property Tax Relief Program
- Human Resources
- Information Technology Lottery licensing and special event permits
- Records Management
- Special Events on Municipal Land
- Vital statistics (births, deaths, marriages)
- Weddings

As the primary liaison with provincial ministries and municipal associations, Corporate Services plays a central role in maintaining strong intergovernmental relationships and delivering responsive public service.

**Business Plan Items**

<b>Project CC26-001: 2026 Municipal Election</b>	<b>Strategic Initiative Alignment: Municipal Government &amp; Engagement</b>
<b>Description</b> – Plan, prepare and conduct the 2026 Municipal Election in accordance with legislative requirements and best practices, ensuring a transparent, accessible and efficient electoral process.	<b>Budget Impact:</b> \$60,000
<b>Lead:</b> Director of Corporate Services/Clerk & Returning Officer	<b>Expected completion:</b> Q4
<b>Project CC26-002: Upgrade to Council Sound System</b>	<b>Strategic Initiative Alignment: Municipal Government &amp; Engagement</b>
<b>Description</b> – The upgrade will streamline our current meeting management making it easier for staff and participants to use, will enhance hybrid participation ensuring remote participants can fully engage just like those in the room while maintaining IT security, provide automated video production allowing camera switching and video overlays, improving the quality of recordings and live streams without needing extra hardware, the system is compatible with major hardware brands and adapts to updates, so you won't need to overhaul your setup as technology evolves. High-quality recordings and live streams help meet public transparency standards and improve community trust.	<b>Budget Impact:</b> \$100,000
<b>Lead:</b> Director of Corporate Services/Clerk	<b>Expected completion:</b> Q2

### **Significant Budgetary Items Included**

#### Revenues:

Although not represented in the departmental revenue stream, Sale of Surplus lands and sale of original shore/road allowances (\$500,000 to \$1 million) are allocated to reserves annually.

#### Expenses:

- Mileage (\$10,000) shows an offset increase in expenses for communications staff from other departmental budgets.
- Computer Services (\$156,955) and Computer Services (GIS) (\$189,774) have increased in accordance with contractual obligations for services supplied.

#### **Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

## Council

The Mayor and Council of the Township of Lake of Bays provide leadership and governance for the community, representing residents and guiding municipal decision-making. As one of six lower-tier municipalities in the District Municipality of Muskoka, the Township is governed by a seven-member Council elected for a four-year term.

### Council Composition

- 1 Mayor (elected at large)
- 2 District Councillors
- 4 Ward Councillors

Council members are responsible for setting strategic priorities, passing by-laws, approving budgets, and ensuring the effective delivery of municipal services.

### Significant Budgetary Items Included

Revenues: Nil

### Expenses:

- Upgrades to the Council Chamber sound system, live streaming network and voting software \$100,000
- Council Remuneration for the upcoming term 2026-2030 will be approximately \$116,575 a year plus cost of living applied annually.
- Provision of organizational managed devices \$7,000 the first year and ongoing standardized IT support to be incorporated into the IT budget for the remainder of the term.
- Provision of corporate cell phone for the Mayor \$2,880/term
- Prov'n for Res Election (\$45,000) has been increased with an allocation from reserve for the 2026 Municipal Budget.
- Grants to others (\$20,000) incorporate a budgetary provision for municipal staff support and activities.

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**CORPORATE SERVICES DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
<b>REVENUES (\$)</b>							
<b>COUNCIL REVENUES</b>							
Transfer from Reserves	(34,454)			(11,485)			
01-1-100000-11020 District Funding		(3,429)	(2,376)	(1,935)	-	(2,376)	(2,376)
Total	(34,454)	(3,429)	(2,376)	(13,420)	-	(2,376)	(2,376)
<b>CLERKS REVENUES</b>							
01-1-110000-12020 Licence Of Occupation	(67,400)	(61,979)	(52,676)	(60,685)	(52,326)	(56,925)	(59,771)
01-1-110000-12050 Marriage Licence Fees	(450)	(200)	(400)	(350)	(200)	(1,035)	(1,000)
01-1-110000-12300 Insurance Proceeds	(4,964)	(5,346)	(3,206)	(4,505)	(1,183)	(2,070)	(4,000)
01-1-110000-14010 Administration Fee	(405)	(279)	(830)	(505)	(1,090)	(2,277)	(1,500)
01-1-110000-14020 Application Fees	(45,075)	(74,029)	(58,305)	(59,136)	(33,647)	(48,386)	(55,000)
01-1-110000-14280 Advertising Fees	(5,753)	(22,624)	(16,487)	(14,954)	(6,275)	(20,700)	(20,000)
	(124,047)	(164,457)	(131,904)	(140,136)	(94,721)	(131,393)	(141,271)
<b>HERITAGE REVENUES</b>							
01-1-690000-16000 Donations	(487)	(53)	(16)	(185)	(248)	(1,000)	(1,000)
Transfer from Reserves	(6,305)			(2,102)			
Total	(6,792)	(53)	(16)	(2,287)	(248)	(1,000)	(1,000)
<b>TOTAL REVENUES</b>	<b>(165,292)</b>	<b>(167,939)</b>	<b>(134,296)</b>	<b>(155,842)</b>	<b>(94,969)</b>	<b>(134,769)</b>	<b>(144,647)</b>
<b>EXPENSES \$</b>							
<b>COUNCIL EXPENSES</b>							
01-2-100000-21140 Wages	199,911	200,884	210,019	203,605	169,625	226,181	241,400
01-2-100000-22020 Advertising	3,355	1,442	-	1,599	-	-	-
01-2-100000-22150 Materials & Supplies	10,289	15,253	12,288	12,610	6,295	11,385	11,385
01-2-100000-22390 Mileage	37	-	45	27	-	-	-
01-2-100000-22410 Insurance	3,123	3,554	2,380	3,019	2,652	3,500	3,500
01-2-100000-22470 Prov'n for Res Election	45,454	4,294	7,984	19,244	2,432	8,500	45,000
01-2-100000-24050 Computer Services	-	3,000	4,206	2,402	-	3,500	3,500

01-2-100000-24060 Consultant	-	10,301	10,534	6,945	6,474	10,000	10,000
01-2-100000-24080 Grants to Others	555	9,000	16,801	8,785	7,617	10,000	20,000
01-2-100000-24100 Legal	-	4,733	1,500	2,078	3,478	5,000	10,000
01-2-100000-29300 Transfer to Reserves		-	-	-		20,000	
01-2-100000 Council Expenses	6,547	20,144	25,876	17,522	24,223	32,500	32,500
Total	269,271	272,605	291,634	277,836	222,795	330,566	377,285

**CLERKS EXPENSES**

01-2-110000-21130 Wages & Benefits	504,715	629,761	646,222	593,566	452,808	760,609	811,756
01-2-110000-22020 Advertising	6,578	8,451	25,383	13,470	(839)	35,000	37,000
01-2-110000-22110 Telephone	2,122	3,530	2,483	2,711	3,195	3,500	3,500
01-2-110000-22150 Materials & Supplies	9,496	7,989	14,565	10,683	7,052	11,500	11,500
01-2-110000-22190 Photocopier	2,092	2,113	1,730	1,978	422	2,100	2,100
01-2-110000-22200 Postage & Courier	924	-	51	325	265	-	-
01-2-110000-22360 Professional Developmen	5,259	7,651	7,840	6,917	7,964	12,000	12,600
01-2-110000-22370 Membership Fees	3,263	2,708	2,756	2,909	798	3,500	3,500
01-2-110000-22380 Travel	708	1,079	3,486	1,758	774	5,000	5,000
01-2-110000-22390 Mileage	682	719	1,349	917	626	2,000	10,000
01-2-110000-22410 Insurance	2,160	3,201	5,841	3,734	2,389	3,500	3,921
01-2-110000-24050 Computer Services	24,056	24,333	22,983	23,791	5,038	30,000	35,000
01-2-110000-24100 Legal	19,564	15,452	28,317	21,111	23,640	25,675	30,000
01-2-110000-24110 Subcontracting	7,876	865	21,527	10,089	6,787	5,225	9,000
01-2-110000-29300 Transfer to Reserves		50,000	50,000	33,333		50,000	15,000
Total	589,494	757,851	834,532	727,292	510,919	949,609	989,877

**INFORMATION TECHNOLOGY**

01-2-111000-22150 Materials & Supplies		21,534	5,227	8,920	2,097	4,944	5,191
01-2-111000-22380 Travel		-	-	-	-	-	-
01-2-111000-22390 Mileage		-	-	-	-	500	500
01-2-111000-24050 Computer Services		98,171	150,924	83,032	102,880	149,481	156,955
01-2-111000-24050 Computer Services(GIS)			155,485	51,828	133,695	180,737	189,774
01-2-111000-24051 Contractor		12,667	3,280	5,316	4,584	9,500	9,878
01-2-111000-24052 Internet							11,520
01-2-111000-24053 Software - End User		32,799	15,821	16,207	38,200	43,543	55,000
01-2-111000-24054 Software - Security					2,500	3,000	20,860

01-2-111000-24055 Software - Operational		2,626	1,944	1,523	3,006	3,500	10,944
Total	-	167,797	332,682	166,826	286,962	395,113	428,819

**HERITAGE EXPENSES**

01-2-690000-20900 Write Off Township	3,513	2,880	169	2,187	323	4,000	4,000
01-2-690000-21140 Part Time Hourly	-	-	-	-	-	-	-
01-2-690000-22020 Advertising	-	456	-	152	-	-	-
01-2-690000-22150 Materials & Supplies	6,529	9,497	2,742	6,256	4,327	-	-
01-2-690000-22300 Awards	-	-	-	-	-	-	-
01-2-690000-22360 Professional Developmen	-	-	466	155	-	-	-
01-2-690000-22370 Membership Fees	75	-	110	62	40	-	-
01-2-690000-24060 Consultant	-	-	-	-	-	-	-
01-2-690000-24080 Grants to others	-	-	-	-	-	-	-
01-2-690000-24100 Legal	1,000	1,349	947	1,099	481	1,000	1,000
01-2-690000-29300 Transfer to Reserves	-	-	-	-	-	-	-
Total	11,117	14,183	4,434	9,911	5,170	5,000	5,000

**Total Expense**

<b>869,882</b>	<b>1,212,436</b>	<b>1,463,282</b>	<b>1,181,867</b>	<b>1,025,846</b>	<b>1,680,288</b>	<b>1,800,980</b>
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General Government												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Computers	74,547	46,184	61,959	30,625	67,530	26,780	34,565	34,695	29,419	106,953	33,488	472,199
Council Chambers		50,000	50,000									100,000
Credit Card Processing	25,000											-
Development Charges Study	75,000											-
Asset Management Plan (update new RNS)		45,000			45,000							90,000
Municipal Office Renovation			120,000									120,000
												-
												-
<b>Total Project Expenditures</b>	<b>174,547</b>	<b>141,184</b>	<b>231,959</b>	<b>30,625</b>	<b>67,530</b>	<b>71,780</b>	<b>34,565</b>	<b>34,695</b>	<b>29,419</b>	<b>106,953</b>	<b>33,488</b>	<b>782,199</b>
<b>Project Financing</b>												
Reserves			(120,000)									(120,000)
Obligatory reserves												-
External grants												-
Debenture			(111,959)									(111,959)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>-</b>	<b>-</b>	<b>(231,959)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(231,959)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>174,547</b>	<b>141,184</b>	<b>0</b>	<b>30,625</b>	<b>67,530</b>	<b>71,780</b>	<b>34,565</b>	<b>34,695</b>	<b>29,419</b>	<b>106,953</b>	<b>33,488</b>	<b>550,240</b>

## **Finance Services Department (Includes Chief Administrative Officer)**

The Finance Department is dedicated to maintaining the financial health and accountability of the Township. It supports Council, staff, and the public by managing budgets, financial reporting, taxation, managing the municipal financial investment portfolio and long-term financial planning. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA").

Key Responsibilities include:

- Prepare and manage the annual municipal budget
- Produce audited financial statements
- Oversee all banking activity
- Oversee taxation and assessment services
- Manage the municipalities financial investment portfolio
- Ensure transparency and fiscal responsibility in all financial operations
- Annual Insurance renewal for all assets, cyber, event, council, volunteer firefighters, risk management
- Asset Management Plan updates
- Provincial and Federal reporting, Financial Information Return (FIR), Grants, Cemeteries and District Municipality of Muskoka.
- Oversee cemetery activity.
- Oversee payroll processing and administration of group benefits.
- Administration of the Municipal Accommodation Tax (MAT).
- Administration of Procurement procedures.
- Liaise with the banking and investment community, third party software providers, ratepayers, provincial and federal government bodies, Municipal Property Assessment Corporation (MPAC), Finance colleagues of Muskoka.

The Chief Administrative Officer (CAO) is the Township's top administrative official, responsible for implementing Council's vision and strategic direction. Reporting directly to Mayor and Council, the CAO provides leadership to all departments, oversees municipal operations, and ensures effective service delivery across the organization.

**Key Roles:**

- Liaison between council and staff: The primary link between the elected council and the municipal staff, ensuring communication and alignment between them.
- Principal policy advisor: Provides advice to council on policy development and helps the council make informed decisions.
- Implementation of directives: Responsible for ensuring that the policies, programs, and directives approved by the council are effectively implemented by the administrative staff.
- Management of operations: Exercise general control and management over municipal affairs to ensure the efficient and effective operation of the municipality, including overseeing departmental work plans and annual budgets.
- Strategic leadership: Oversees the development and implementation of the municipality's strategic plan, long-range forecasts, and major initiatives like economic development and community improvement plans.
- Executive leadership: Provide leadership to the senior management team and other department heads.
- Public and community representation: Acts as a representative of the municipality to the community, other levels of government, and media.

**Business Plan Items**

<b>Project FN26-01: Budget Module - iCity</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance and Engagement
<b>Description:</b> Implementation of the budget module for the Township's financial software - iCity	<b>Budget Impact:</b> \$2,500
<b>Lead:</b> Director of Finance	<b>Expected completion:</b> Q3

**Significant Budgetary Items Included**

Revenues:

- Includes an allocation from Building Department for administration services.
- Includes the unconditional Ontario Municipal Partnership Fund grant (OMPF).

Expenses:

- Lower wage and benefits expenses due to transition of CAO role.
- Computer services include all third-party software for the upgrade and maintenance of icity/central square, vailtech, oracle, and municipal office fibre.

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

**TOWNSHIP OF LAKE OF BAYS  
DRAFT 2026 OPERATIONS BUDGET**

**FINANCE DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025 11-Sep-25	2025 Final Budget	2026 Budget
<b>REVENUES (\$)</b>							
<b>TAXATION REVENUES</b>							
01-1-120000-10000 Taxation Levy	(5,981,633)	(6,453,653)	(7,164,269)	(6,533,185)	(7,780,430)	(7,638,504)	(8,264,785)
01-1-120000-10040 Levy St Lights	(17,491)	(17,544)	(34,404)	(23,146)	(43,156)	(35,000)	(35,000)
<b>FINANCE REVENUES</b>							
01-1-120000-11510 Provincial Grant (cond) Moderniza	(142,464)	(60,536)	(61,056)	(88,019)	-		
01-1-120000-11510 Provincial Grant (uncond)OMPF	(827,000)	(804,800)	(808,500)	(813,433)	(635,850)	(847,800)	(847,800)
01-1-120000-12010 Lease	(13,166)	(13,208)	(19,846)	(15,407)	(19,964)	(18,630)	(19,000)
01-1-120000-12040 Rental Income	-	-	-	-	-	-	-
01-1-120000-12070 Lottery	(75)	(50)	(125)	(83)	(75)	-	(125)
01-1-120000-13100 Penalty & Interest	(231,570)	(241,569)	(239,232)	(237,457)	(138,301)	(231,115)	(230,000)
01-1-120000-14010 Administration Fee	(5,236)	(1,536)	(760)	(2,511)	(2,732)	(11,000)	(6,000)
01-1-120000-16000 Donations	(250)	-	(530)	(260)	-	-	-
01-1-120000-14140 Tax Certificates	(6,850)	(7,450)	(6,900)	(7,067)	(3,860)	(9,600)	(9,000)
01-1-120000-16020 Investment Income	(172,808)	(389,592)	(344,615)	(302,338)	(105,109)	(300,545)	(300,000)
01-1-120000-17010 IDT Recovery from Chargebacks	(30,000)	(40,000)	(40,000)	(36,667)	-	(40,000)	(40,000)
01-1-120000-18000 Sale of Assets		-	(815)	(272)	(3,345)		
<b>TOTAL FINANCE REVENUES (EXCLUDING LEVY)</b>	<b>(1,446,910)</b>	<b>(1,576,285)</b>	<b>(1,556,784)</b>	<b>(1,526,660)</b>	<b>(952,392)</b>	<b>(1,493,690)</b>	<b>(1,486,925)</b>
<b>EXPENSES \$</b>							
<b>HEALTH &amp; SAFETY</b>							
01-2-125000-22150 Materials & Supplies	1,801	1,163	2,932	1,965	4,695	6,000	6,000
<b>FINANCE EXPENSES</b>							
01-2-120000-21130 Wages & Benefits	695,919	705,000	752,834	717,917	579,319	823,233	795,828
01-2-120000-22020 Advertising	2,684	669	-	1,118	0	-	-
01-2-120000-22110 Telephone	2,776	2,317	2,001	2,365	3,407	3,500	3,500
01-2-120000-22150 Materials & Supplies	18,381	13,020	11,500	14,300	15,265	17,000	15,025
01-2-120000-22190 Photocopier	2,091	2,115	2,818	2,341	5,197	2,195	2,195
01-2-120000-22200 Postage & Courier	13,039	17,179	18,982	16,400	19,714	20,000	25,000
01-2-120000-22360 Professional Development	3,171	6,872	5,285	5,109	5,695	9,500	14,500
01-2-120000-22370 Membership Fees	7,771	1,831	10,695	6,766	8,074	12,000	10,000

01-2-120000-22380 Travel	1,551	2,573	7,147	3,757	1,602	3,500	7,000
01-2-120000-22390 Mileage	4,010	5,302	2,362	3,891	1,317	5,000	3,500
01-2-120000-22410 Insurance	40,581	48,475	39,810	42,955	62,933	40,000	50,000
01-2-120000-24000 Audit	(90)	29,910	32,284	20,702	15,990	34,000	34,000
01-2-120000-24060 Consultant	8,351	2,000	-	3,450	0	10,000	10,000
01-2-120000-24050 Computer Services	131,670	28,871	36,286	65,609	26,540	40,000	45,000
01-2-120000-24100 Legal	2,335	6,160	16,531	8,342	24,432	8,000	8,000
01-2-120000-25000 Bank Charges-Int & S/C	5,477	7,879	4,581	5,979	2,128	7,500	7,500
01-2-120000-20900 Tax Write Offs	5,061	10,178	4,448	6,562	3,319	15,675	5,000
<b>Total</b>	<b>944,777</b>	<b>890,351</b>	<b>947,564</b>	<b>927,564</b>	<b>774,932</b>	<b>1,051,103</b>	<b>1,036,048</b>

**ALGONQUIN HIGHLANDS EXPENSES**

01-2-691000-22150 Materials & Supplies	6,731	30,052	38,000	24,928	35,465	40,000	40,000

**HEALTH HUB**

01-2-840000-21130 Wages & Benefits	1,533	2,383	1,682	1,866	1,432	9,675	2,906
01-2-840000-22180 Maintenance	91	-	215	102	0	784	500
01-2-840000-22240 R&M Building	544	2,273	574	1,130	376	4,180	4,000
01-2-840000-24080 Grants	356	10,000	-	3,452	2,607	15,000	15,000
01-2-840000-24130 Consulting Lab	87	112	112	104	90	550	250
01-2-840000-25040 Tax Write offs	4,261	2,397	-	2,219	0	2,500	2,500
<b>Total</b>	<b>6,873</b>	<b>17,165</b>	<b>2,582</b>	<b>8,873</b>	<b>4,504</b>	<b>32,689</b>	<b>25,156</b>

**STREET LIGHTING EXPENSES**

01-2-391000-22080 Hydro	16,066	17,892	16,457	16,805	13,232	35,000	35,000
01-2-391000-22150 Materials & Supplies	3,882	10,038	1,132	5,017	3,094		
<b>Total</b>	<b>19,948</b>	<b>27,930</b>	<b>17,589</b>	<b>21,822</b>	<b>16,326</b>	<b>35,000</b>	<b>35,000</b>

<b>Total Expense</b>	<b>980,130</b>	<b>966,661</b>	<b>1,008,667</b>	<b>985,153</b>	<b>835,922</b>	<b>1,164,792</b>	<b>1,142,204</b>
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## Fire Services Department

As Lake of Bays transitions to an independent fire service, the Huntsville/Lake of Bays Fire Department remains committed to delivering exceptional emergency services to both communities. With professionalism, dedication, and care, we continue to protect life, property, and the environment through effective fire suppression, rescue operations, public education, and emergency preparedness, ensuring a seamless shift while upholding our shared mission.

Core Services include:

- Fire suppression and prevention
- Emergency medical response
- Motor vehicle accident response
- Water and ice rescue
- Public education and fire safety outreach
- Training and emergency preparedness

With Lake of Bays fire stations strategically located in Hillside, Port Cunnington and Baysville, and a team of highly trained firefighters, we are committed to maintaining a safe and resilient community. The Fire department also plays a key role in regional emergency management and disaster response planning.

### Business Plan Items

<b>Project FS26-01:</b> Lake of Bays Fire Service Transition	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Transitioning from the current agreement providing Lake of Bays with full operational autonomy, enabling tailored fire services that meet local needs while granting Council direct control over financial oversight, staffing, training, and service delivery.	<b>Budget Impact:</b> \$50,000
<b>Lead:</b> CAO/Director of Emergency Services/Fire Chief	<b>Expected completion:</b> Q1 2027



**The Corporation of the Township of the Lake of Bays  
DRAFT 2026 Municipal Budget and Business Plan**

<b>Project FS26-02:</b> Recruitment of Fire Service Staff	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Successful recruitment for the Deputy Chief and Administrative Coordinator positions in support of the Lake of Bays Fire Service.	<b>Budget Impact:</b> \$127,664
<b>Lead:</b> Director of Emergency Services/Fire Chief	<b>Expected completion:</b> Q4
<b>Project FS26-03:</b> Fire Master Plan Review	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Review of the existing Fire Master Plan to ensure approach aligns with Lake of Bays Fire Service direction as it relates to implementation of localized service levels, risk assessments, facility and fleet modernization, while creating opportunities for new revenue streams through permits and fines.	<b>Budget Impact:</b> Nil
<b>Lead:</b> Director of Emergency Services/Fire Chief	<b>Expected completion:</b> Q4

**Significant Budgetary Items Included**

Revenues:

- Fire service revenues (\$101,000) have been adjusted to provide a realistic approach to a 3-year averaging and provincial grant funding, therefore balancing revenue forecasting to a moderate level.

Expenses:

- Wages & Benefits (\$705,000) has realized an increased allocation in support of the Fire Service transition towards an independent service. The allocation funds the delivery of services for frontline firefighters, the newly appointed Director of Emergency Services/Fire Chief, the new Deputy Chief, the new Administrative Coordinator, and the existing Fire Service officer roles, including Station Chiefs, Captains, and Lieutenants.

- Communications – Cell/Pagers (\$9,000) has seen an increased allocation to support the in vehicle/apparatus fire tablets.
- Materials & Supplies (\$20,000) has been increased to provide costing in line with three (3) year averaging reducing fluctuation impacts in expenses.
- Professional Development (\$8,000) has been adjusted to realize three (3) year averaging with an added variance in support of the new fire service positions.
- Subcontracting (\$380,000) has been adjusted for a forecasted increase of 9.55% average increase with an additional \$50,000 to cover transition expenditures.

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**FIRE DEPARTMENT**

2022	2023	2024	3 Year Avg	2025	2025	2026
				11-Sep-25	Final Budget	Budget

**REVENUES (\$)**

**FIRE DEPARTMENT REVENUES**

01-1-200000-11010 Provincial Grant (cond)	(23,950)	(24,962)	-	(16,304)	(100,015)	(25,000)	(25,000)
01-1-200000-14010 Administration Fee	(3,074)	(13,713)	-	(5,596)	-	(10,350)	(5,500)
01-1-200000-14020 Fire Marque Billed Services	(7,000)	(34,392)	(2,100)	(14,497)	-	(25,000)	(15,000)
01-1-200000-14030 Call Outs Mto	(510)	(10,121)	(68)	(3,566)	(5,990)	(10,000)	(6,000)
01-1-200000-14150 First Response	(21,160)	(26,320)	(2,620)	(16,700)	(2,472)	(25,000)	(25,000)
01-1-200000-16000 Donations	(35,474)	(10,733)	(7,392)	(17,866)	(29,895)	(10,000)	(10,000)
Transfer from Reserves	(7,475)			(2,492)			
Reimbursement of Travel	(5,046)			(1,682)			
01-1-200000-17020 FS 2 PC		-	(12)	(4)	(2,184)		(2,500)
01-1-200000-17021 FS 3 Hsd		-	(32)	(11)	(7,792)		(7,500)
01-1-200000-17022 FS 4 Bysv			(630)	(210)	(8,584)		(4,500)
<b>TOTAL REVENUES</b>	<b>(103,689)</b>	<b>(120,240)</b>	<b>(12,855)</b>	<b>(78,928)</b>	<b>(156,932)</b>	<b>(105,350)</b>	<b>(101,000)</b>

**EXPENSES \$**

**FIRE DEPARTMENT EXPENSES**

01-2-200000-21130 Wages & Benefits	252,845	293,967	260,197	269,003	65,074	395,000	705,000
01-2-200000-21910 Clothing / Safety Equipment	27,035	55,461	68,071	50,189	50,316	59,254	60,000
01-2-200000-22020 Advertising	224	2,361	-	862	8,823	-	
01-2-200000-22055 Fire Prevention	1,429	-	1,062	830	2,361	2,639	1,000
01-2-200000-22070 Gasoline/Diesel	2,777	3,489	4,933	3,733	4,932	5,693	4,000
01-2-200000-22080 Hydro	5,715	6,193	6,166	6,025	6,645	7,918	7,500
01-2-200000-22090 Heating	10,664	11,857	7,992	10,171	9,327	10,868	10,200
01-2-200000-22100 Water & Sewer	148	157	119	141	77	207	200
01-2-200000-22110 Telephone	1,597	2,478	2,273	2,116	1,891	2,174	2,500
01-2-200000-22120 Communications - Cell/Pagers	2,712	3,745	2,137	2,865	3,101	7,763	9,000
01-2-200000-22150 Materials & Supplies	22,492	31,825	7,634	20,650	86,371	10,630	20,000

01-2-200000-22160 Hydrant Rental	3,876	4,029	4,233	4,046	4,284	4,140	4,100
01-2-200000-22170 Training/Education Supplies	1,518	5,759	2,160	3,145	372	5,175	5,500
01-2-200000-22190 Photocopier	-	-	-	-	0	-	-
01-2-200000-22200 Postage & Courier	271	274	395	313	575	-	-
01-2-200000-22240 R & M Building	5,167	10,349	7,685	7,734	11,966	18,630	7,800
01-2-200000-22250 R & M Equipment	14,473	11,625	17,695	14,598	8,378	15,525	15,000
01-2-200000-22260 R & M Radios/Pagers	742	1,068	1,569	1,126	1,817	2,070	1,500
01-2-200000-22270 Small Equipment & Tools	26,817	20,445	20,811	22,691	34,691	20,700	22,000
01-2-200000-22280 Vehicle Expense	40,057	15,687	-	18,581	620	-	-
01-2-200000-22281 Fire R281		-	1,248	416	384	630	500
01-2-200000-22282 Fire P291		827	2,469	1,098	3,007	5,530	2,500
01-2-200000-22283 Fire R381		1,562	1,411	991	0	5,759	1,000
01-2-200000-22284 Fire P391		2,548	10,472	4,340	2,339	19,560	2,500
01-2-200000-22285 Fire R481		-	1,180	393	1,792	362	400
01-2-200000-22286 Fire P491		362	1,805	722	2,695	500	800
01-2-200000-22287 Fire ATV301		6,114	119	2,078	161	1,230	1,000
01-2-200000-22288 Fire ATV4		65	(0)	22	520	8,527	1,000
01-2-200000-22289 Fire T492		8,789	4,362	4,383	2,972	-	1,500
01-2-200000-22290 Fire T42501				-	3,375		1,500
01-2-200000-22291 Fire R3 2502				-	276		300
01-2-200000-22340 Fireboat Marine 2		-	18,033	6,011	3,360	11,030	3,500
01-2-200000-22341 Fireboat Marine 3	5,035	-	161	1,732	104	-	200
01-2-200000-22350 Fireworks	-		-	-	0	-	-
01-2-200000-22360 Professional Development	2,838	6,849	5,640	5,109	8,483	3,641	8,000
01-2-200000-22380 Travel	6,259	254	892	2,468	0	2,588	2,500
01-2-200000-22390 Mileage	12	135	71	72	0	518	500
01-2-200000-22400 Volunteer Incentive	3,277	-	230	1,169	1,303	-	1,500
01-2-200000-22410 Insurance	34,140	48,435	42,958	41,844	39,980	42,500	42,000
01-2-200000-24050 Computer Services	306	-	-	102	0	-	-
01-2-200000-24060 Consultant	-	-	-	-	0	-	15,000
01-2-200000-24070 Dispatch	6,943	14,674	25,113	15,577	8,858	15,939	16,000
01-2-200000-24080 Grants to Others	5,256	81	-	1,779	0	-	1,500
01-2-200000-24100 Legal	40,378	2,569	-	14,316	0	5,175	5,000
01-2-200000-24110 Subcontracting	257,417	274,831	308,785	280,344	172,445	300,000	380,000

01-2-200000-24150 Alg Highlands Fire Protection	8,000	8,000	8,000	8,000	8,000	8,280	8,000
01-2-200000-27000 Full Time IDT	6,153	10,236	13,594	9,994	3,723	10,350	10,500
01-2-200000-27100 Part-Time IDT	615	1,665	457	913	223	2,070	2,100
01-2-200000-27900 Machine Rentals IDT	70	-	-	23	0		
01-2-200000-28010 TCA - LTD Principal	55,652	18,965	-	24,872	0		
01-2-200000-28020 TCA - LTD Interest	4,112	957	-	1,690	0	-	
01-2-200000-28090 Amortization	-	-	-	-	0	-	
01-2-200000-29300 Transfers to Reserves	30,000	250,000	250,000	176,667	0	250,000	-
<b>TOTAL EXPENSES</b>	<b>887,019</b>	<b>1,138,684</b>	<b>1,112,130</b>	<b>1,045,944</b>	<b>565,620</b>	<b>1,262,571</b>	<b>1,384,600</b>

Fire Department												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Fire Supression Equip BigWin Island	80,000											-
Fire Master Plan	-							50,000				50,000
1998 Air Filling Station Hillside	-				100,000	-						100,000
Pagers and Radios	-	8,000		70,000					80,000			158,000
2001 Bombardier ARV/W Trax	40,000	-		40,000			-					40,000
2007 Polaris ATV/W Trax		-				50,000		-				50,000
2008 Stanley 26' Boat				300,000		-						300,000
2010 Continental Washing Machines x 3			36,000									36,000
Thermo Image Cameras					-		45,000					45,000
2001 Starcraft Boat						75,000						75,000
2010 Extrication Tools Baysville		70,000										70,000
Portable Pump Marine 2	20,000											-
2004 Pumper 391	-	650,000										650,000
2002 Pumper 492	690,000											-
2005 Rescue 281							300,000					300,000
2005 Rescue 481					300,000							300,000
2001 Pumper 491								800,000				800,000
New Fire Station 2						3,500,000						3,500,000
New Fire Station 4				1,000,000	3,000,000							4,000,000
Addition Station 3							750,000					750,000
Fire Danger Rating Signs			20,000									20,000
Gear Racks		30,000										30,000
Porta Count Respirator Fit Testing	25,000											-
Apparatus PC						800,000						800,000
Dry Hydrants					20,000	20,000						40,000
Fire Vehicle 1			95,000									95,000
												-
<b>Total Project Expenditures</b>	<b>855,000</b>	<b>758,000</b>	<b>151,000</b>	<b>1,410,000</b>	<b>3,420,000</b>	<b>4,445,000</b>	<b>1,095,000</b>	<b>850,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>12,209,000</b>
<b>Project Financing</b>												
Reserves		(500,000)	(56,000)									(556,000)
Obligatory reserves			(95,000)									(95,000)
External grants												-
Debenture	(855,000)											-
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(855,000)</b>	<b>(500,000)</b>	<b>(151,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(651,000)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>-</b>	<b>258,000</b>	<b>-</b>	<b>1,410,000</b>	<b>3,420,000</b>	<b>4,445,000</b>	<b>1,095,000</b>	<b>850,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>11,558,000</b>

## Library

The Lake of Bays Public Library is proud to offer two welcoming, inclusive and accessible community spaces, open to everyone, residents, cottagers and visitors alike. We currently serve 4485 registered members, plus their families and countless additional people who utilize our free Wi-Fi, programming and comfortable spaces.

The Lake of Bays Public Library is committed to connecting community and sparking ideas, lifelong learning and empowerment for all. Our strategic plan guides our work with the following goals:

1. Dwight Branch Expansion – With the new expansion we will remove many of our space constraints thus opening opportunities for new programming, new services, increased foot traffic and more integration with other community support services and a much larger, highly sought after community gathering place.
2. Community Engagement & Inclusion – We believe our library is highly valued because it is an accessible, welcoming and safe environment for all. This requires trained staff, and collections and programs that cater to diverse needs and interests. To guide the future of the library and its services, we commit to connecting regularly with our community and stakeholders. We place a high priority on ensuring we understand the communities we serve, and, in return, we hear from them that they feel represented and supported.
3. Technology & Communications – Technology is a tool for us to connect to our community and for our community to connect to one another (both within and outside our geographic boundaries) and their areas of interest. Last year we provided hours of technological support to our patrons. We expect, and want, this service to continue to grow as it is both an important communication tool and an economic driver. Our community needs, when it comes to technology, differ dramatically. We want to learn more about and provide technology, knowledge, and services to meet their needs.

4. Board Development – Operating under the Ontario Public Library Act, which lays out the Board’s governance role, it is mandatory that Board development is a continuous and ongoing goal. Last year the Board and its representative participated in training programs, sought out the consultation services of professional library consultants, joined provincial committees, and generously volunteered for more than 1,000 hours of service. Our community benefited from the Board’s engagement as its needs and concerns were heard in broader settings outside our libraries. And the Board benefited by broadening their skills and perspective regarding its governance role.
  
5. Accountability - The Library commits consistent transparency regarding financial and non-financial information. We will continue to post our work on the website so that everyone can be involved.

The Baysville and Dwight Branches of the Lake of Bays Public Library are vibrant hubs for connecting, learning, and exploration. We offer a vast array of programs and services to support educational, recreational, and business needs in our community. Our greatest resource, our library staff, work hard to deliver creative programming for all ages and offer curated collections of books, technology and so much more. In 2024, 8585 learners walked through our doors to attend a program. Collaborations with various organizations such as Muskoka Seniors, Hospice Huntsville and the Haliburton School of Arts & Design enhance the programs and services we offer the community.

Many people rely on computers and Internet access through our two branches. Wi-Fi is well used with 30,682 logins in 2024. This service is essential to those that do not have the Internet, either due to financial constraints or geographic location.

Our ‘Digital Library’ which resides on our website ( [www.lakeofbayslibrary.ca](http://www.lakeofbayslibrary.ca)) offers access to e-books, audiobooks, TV shows, movies, music and comics, Ancestry library edition, and Novelist, anytime day or night. Beyond the usual things you’ll find in the library, we have a growing collection called the ‘Library of Things’ that people can borrow. Items include Ontario Park Passes, Fitbits, vegetable seeds, frisbee golf discs, STEM kits, robots, puzzles, board games, Yoto players and cards - with more items being added regularly.

And to cap off a highly successful year, the library received a prestigious Karis Disability Group award for ‘Excellence in Action’ and for the second time, we joined an elite group of only 38 libraries (of the 295 Ontario Public Libraries to become accredited. Accreditation is a rigorous process and ensures the highest quality of service provided in a library. We are extraordinarily proud of this accomplishment.

The Lake of Bays Public Library is a vital part of our progressive community, and we look forward to growing our programs and services when we move into the expanded Dwight Branch in 2026. Our community is diverse in its interests and needs, and we will have the space to offer the programming they want, including small business support, and access

to emerging technology and children’s resources to create life-long learners. An increase in space and programming means growth in knowledgeable staff to direct learning and enhance community services to meet the demands of our growing population. In accordance with the Public Libraries Act, the Lake of Bays Township Public Library Board approved the 2026 operating budget as presented below on September 16, 2025.

**Business Plan Items**

<b>Project LIB 26-01: Branch Librarian - Dwight</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Creation of Branch Librarian position in Dwight, to manage the branch, coordinate library services and programming for the community.	<b>Budget Impact:</b> \$50,000
<b>Lead:</b> Library Board	<b>Expected completion:</b> Q3
<b>Project LIB 26-02: Library Charitable Status</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Prepare and submit the application for the library to gain charitable status.	<b>Budget Impact:</b> Nil
<b>Lead:</b> CEO/Branch Librarian	<b>Expected completion:</b> Q3

<b>Project LIB 26-03: Valuing Ontario Libraries Toolkit (VOLT)</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Complete the VOLT to determine our social return on investment.	<b>Budget Impact:</b> Nil
<b>Lead:</b> CEO/Branch Librarian	<b>Expected completion:</b> Q2
<b>Project LIB 26-04: Library Grand Opening Event</b>	<b>Strategic Initiative Alignment:</b> Active Living & Community Infrastructure
<b>Description:</b> Participate with the Library Board and Township Council to plan the grand opening of the Dwight Community Centre and Library. Work with the committee to plan the official opening ceremonies.	<b>Budget Impact:</b> Nil
<b>Lead:</b> CEO/Branch Librarian	<b>Expected completion:</b> Q3
<b>Project LIB 26-05: Coordinate sale/donation of surplus library items</b>	<b>Strategic Initiative Alignment:</b> Municipal Governance & Engagement
<b>Description:</b> Coordinate the sale/donation of items identified as surplus when we move to the expanded library space in Dwight	<b>Budget Impact:</b> Nil
<b>Lead:</b> CEO/Branch Librarian	<b>Expected completion:</b> Q4

### Significant Budgetary Items Included

#### Revenues :

- While the Provincial Public Library Operating Grant has remained unchanged for the past 20+ years, the library is committed to exploring innovative ways to secure grants and generate revenue to continue to deliver extraordinary service to the Lake of Bays community.

- New maker spaces in both branches will generate the cost of materials on a pay per use model, making the activities revenue neutral.

Expenses:

- Increases in full-time wages and related costs resulting from separating the current CEO/Branch Librarian job into 2 distinct job descriptions: Branch Librarian and CEO/Chief Librarian.

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

**TOWNSHIP OF LAKE OF BAYS  
DRAFT 2026 OPERATIONS BUDGET**

**LIBRARY DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget

**REVENUES (\$)**

**LIBRARY REVENUES -**

DWIGHT	(2,856)	(661)	(352)	(1,290)	(557)	(13,129)	(13,750)
BAYSVILLE	(896)	(1,451)	(1,441)	(1,263)	(1,354)	(13,828)	(13,750)
<b>Total</b>	<b>(3,752)</b>	<b>(2,112)</b>	<b>(1,793)</b>	<b>(2,552)</b>	<b>(1,911)</b>	<b>(26,957)</b>	<b>(27,500)</b>

**EXPENSES \$**

DW LIBRARY FACILITY EXPENSES 01-2-616100	20,785	21,250	26,470	22,835	16,854	31,712	33,879
B'VILLE LIBRARY FACILITY EXPENSES 01-2-616200	29,256	30,111	27,243	28,870	23,544	37,660	39,857

**DWIGHT LIBRARY Expenses**

01-2-710000-21130 Wages & Benefits	192,463	217,441	214,948	208,284	149,494	221,412	308,638
01-2-710000-22110 Telephone	1,019	1,116	1,062	1,065	809	1,319	1,346
01-2-710000-22150 Materials & Supplies	1,775	2,726	2,791	2,431	1,993	2,677	2,730
01-2-710000-22190 Photocopier	1,425	1,525	1,180	1,377	731	1,687	1,721
01-2-710000-22320 Books	10,109	11,737	13,372	11,739	5,878	16,224	16,548
01-2-710000-22330 Books - Donated	-	-	-	-	0	-	-
01-2-710000-22360 Professional Dev't	571	2,111	1,896	1,526	1,455	2,352	2,399
01-2-710000-22390 Mileage	209	710	751	557	205	324	973
01-2-710000-23000 Programming	2,976	2,229	3,104	2,770	3,301	4,002	4,002
01-2-710000-24050 Computer Services	7,697	5,023	6,751	6,490	2,716	6,489	6,619
01-2-710000-24110 Subcontracting	-	-	-	-	0	-	-
01-2-710000-22150 Education Grant	-	-	-	-	0	-	-
01-2-710000-22150 Cap Grant	5,265	840	375	2,160	2,111	-	-
<b>Total</b>	<b>223,507</b>	<b>245,457</b>	<b>246,231</b>	<b>238,398</b>	<b>168,691</b>	<b>256,487</b>	<b>344,977</b>

**BAYSVILLE LIBRARY EXPENSES**

01-2-720000-21130 Wages & Benefits	153,287	165,204	173,873	164,122	121,451	187,420	201,472
01-2-720000-22020 Advertising	-	491	-	164	0	-	-
01-2-720000-22110 Telephone	1,820	1,982	2,137	1,980	1,597	2,055	2,096

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**LIBRARY DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
01-2-720000-22150 Materials & Supplies	1,441	1,279	1,753	1,491	1,459	2,704	2,758
01-2-720000-22190 Photocopier	1,473	1,670	1,311	1,485	828	1,687	1,721
01-2-720000-22310 Board Contingency	200	200	100	167	259	324	331
01-2-720000-22320 Books	8,760	11,747	12,210	10,906	8,480	16,224	16,548
01-2-720000-22360 Professional Development	431	745	529	568	1,052	2,352	2,399
01-2-720000-22385 Travel - Board	-	-	-	-	0	216	221
01-2-720000-22390 Mileage	73	283	482	279	494	973	973
01-2-720000-23000 Programming	2,345	2,232	2,025	2,201	2,511	2,704	4,002
01-2-720000-24050 Computer Services	3,160	5,894	5,217	4,757	2,798	6,084	6,206
01-2-720000-24100 Legal	-	-	-	-	0	-	-
Total	172,991	191,728	199,637	188,119	140,929	222,744	238,727
<b>TOTAL EXPENSES</b>	<b>446,538</b>	<b>488,545</b>	<b>499,581</b>	<b>478,221</b>	<b>350,018</b>	<b>548,603</b>	<b>657,439</b>

Library												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Dwight CC Library Renovation		1,012,520	750,000									1,762,520
Baysville Library Paint			7,500									7,500
Technology			7,500	7,500	7,500							22,500
Shelving - Baysville						20,000	20,000	20,000	20,000			80,000
Computers ( 7 public desktops, 2 staff desktops and 2 laptops)		14,700				18,000				22,000		54,700
Dwight Interior Renovation										10,000		10,000
Baysville Interior			6,000	80,000								86,000
Baysville Exterior					10,000							10,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>1,027,220</b>	<b>771,000</b>	<b>87,500</b>	<b>17,500</b>	<b>38,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>32,000</b>	<b>-</b>	<b>2,033,220</b>
<b>Project Financing</b>												
Reserves		(799,087)										(799,087)
Obligatory reserves												-
External Grants												-
Debenture	(460,569)	(1,991,108)	(771,000)									(2,762,108)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(460,569)</b>	<b>(2,790,195)</b>	<b>(771,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,561,195)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>(460,569)</b>	<b>(1,762,975)</b>	<b>-</b>	<b>87,500</b>	<b>17,500</b>	<b>38,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>32,000</b>	<b>-</b>	<b>(1,527,975)</b>

## Parks and Facilities Department

The Parks and Facilities Department is dedicated to enhancing the quality of life in the Township of Lake of Bays by maintaining safe, accessible, and enjoyable public spaces. The department oversees a wide range of community assets, including parks, trails, beaches, cemeteries, and recreational facilities.

Key Responsibilities include:

- Maintenance of parks, playgrounds, and green spaces
- Operation of community centres and public washrooms
- Management of cemeteries and memorial spaces
- Support for community events and recreational programming
- Responsible for Asset Management of Municipal owned facilities, parks and recreation facilities
- Oversight of facility rentals and seasonal amenities

With a focus on sustainability, accessibility, and community engagement, the department ensures that residents and visitors can enjoy the natural beauty and recreational opportunities that make Lake of Bays a special place to live and visit.

### Business Plan Items

<b>Project PF1: Parks Strategy Scoping</b>	<b>Strategic Initiative Alignment:</b> Active Living & Community Infrastructure
<b>Description:</b> Develop and scope the Parks, Open Space, and Recreation Strategy within the townships long-term capital plan, ensuring financial planning and future consideration for water access, parkland, and recreational amenities, including associated policies.	<b>Budget Impact:</b> Nil
<b>Lead:</b> Director of Parks and Facilities	<b>Expected completion:</b> Q3

<b>Project PF 2: Dwight Community Centre and Library Project</b>	<b>Strategic Initiative Alignment:</b> Active Living & Community Infrastructure
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The Corporation of the Township of the Lake of Bays  
**DRAFT 2026 Municipal Budget and Business Plan**

<b>Description:</b> Complete addition and renovations to the Lake of Bays Library – Dwight Branch and the Dwight Community Centre, improving access to community services and programming.	<b>Budget Impact:</b> \$2.2 Million
<b>Lead:</b> Director of Parks and Facilities	<b>Expected completion:</b> Q3

**Significant Budgetary Items Included**

Revenues:

- Lake of Bays Community Centre revenues (\$110,000) are realizing a modest increase driven through ice rentals, hall rentals and floor rentals.
- Dwight Community Centre revenues (\$500) are showing a decrease associated with the ongoing expansion project.
- A transfer from reserve (\$359,716) was established to offset the costs associated with the land acquisition.

Expenses:

- Capital budget allocations are being driven through the Dwight Library and Community Centre project, with the total project allocation of \$2.2 million financed across 2025 and 2026 budget years.
- Materials and Supplies (\$30,000) and Repair and Maintenance (\$40,000) line allocations have demonstrated increases to accommodate work for dock maintenance repairs, beach sand replacements, topsoil and plant materials.
- Tangible Capital Asset (\$359,716) allocations have increased to provide resources for the principal and interest payments associated to property acquisitions. (Logging Chain Park).
- Lake of Bays Community Centre hydro expense (\$65,000) has been increased to support the operations of the Babb Family Splash Pad.

**Reviewed but not advanced for budget inclusion:**

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Based on corporate direction, the following items were reviewed but not advanced:

- Various projects have been reviewed and are awaiting the Parks and Open Space Strategy scoping and policy development (PF1: Scoping Parks Strategy) for future implementation strategies. (New waterfront access points, new water docking facilities, upgraded waterfront access points, beaches, parkland and open spaces).

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PARKS & FACILITIES DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
<b>REVENUES (\$)</b>							
<b>PARKS AND FACILITIES REVENUES</b>							
01-1-610000-14080 Machinery Rental	(4,606)		-	(1,535)	-	(11,000)	
01-1-610000-11020 Bridge Snowplow	(166)	(6,006)	(316)	(2,163)	(7,721)	(1,560)	(2,000)
01-1-610000-11030 Trillium Grant		-	(61,592)	(20,531)	-	-	
01-1-610000-14290 Echo Valley Donations		-	-		-	-	
01-1-610000-16000 Donations		(3,360)	(3,240)	(2,200)	(136)	-	
01-1-610000-19300 Contribution from Reserves							(359,716)
<b>Total</b>	<b>(4,772)</b>	<b>(9,366)</b>	<b>(65,148)</b>	<b>(26,429)</b>	<b>(7,856)</b>	<b>(12,560)</b>	<b>(361,716)</b>
<b>DWIGHT COMMUNITY CENTRE REVENUES</b>							
01-1-612100-14170 Facility Rental/Provincial Grant	(2,915)	(8,592)	(108,627)	(40,045)	(4,697)	(8,798)	(500)
<b>LOB COMMUNITY CENTRE REVENUES</b>							
01-1-612400-14050 Concession Sales	(624)	(494)		(373)	-	-	
01-1-612400-14070 Ice Rental	(97,041)	(85,145)	(159,433)	(113,873)	(83,611)	(108,675)	(110,000)
01-1-612400-14170 Facility Rental	(1,649)	(3,227)	(5,429)	(3,435)	(7,891)	(3,623)	(5,000)
01-1-612400-14230 Vending Machine Revenue	(1,617)	(695)	(3,920)	(2,078)	(1,051)	(8,280)	(500)
01-1-612400-16000 Donations	(18,238)	(27,413)	(6,500)	(17,384)	(6,300)	(6,728)	(6,000)
<b>Total</b>	<b>(119,170)</b>	<b>(116,974)</b>	<b>(175,281)</b>	<b>(137,142)</b>	<b>(98,854)</b>	<b>(127,305)</b>	<b>(121,500)</b>
<b>SENIOR'S CENTRES REVENUES</b>							
01-1-613100-16000 Donations- Dwight/Port Cunnington/Ridout/Baysville	(650)	-	(6,000)	(2,217)	-	(828)	(50)
<b>DW MUNICIPAL OFFICE REVENUES</b>							
01-1-129000-17010 IDT Recovery from Chargebacks	(10,000)	(15,000)	(15,000)	(13,333)	-	(15,000)	(18,000)
<b>CEMETERIES REVENUES</b>							
01-1-500000-14060 Corner Markers	(5,302)	(3,160)	(8,860)	(5,774)	(8,395)	(2,432)	(3,000)
01-1-500000-14065 Niche Sales					(3,300)		
01-1-500000-14160 Plot Sales	(17,923)	(13,882)	(8,923)	(13,576)	(10,105)	(6,490)	(6,500)
01-1-500000-16020 Investment Income	(4,487)	(12,862)	(13,710)	(10,353)	(6,859)	(2,174)	(7,000)
<b>Total</b>	<b>(27,712)</b>	<b>(29,904)</b>	<b>(31,492)</b>	<b>(29,703)</b>	<b>(28,659)</b>	<b>(11,096)</b>	<b>(16,500)</b>
<b>WATER TESTING REVENUES</b>							
01-1-410000-11010 Provincial Grant (cond)	(4,000)	-	(3,424)	(2,475)	(4,000)	(4,140)	(4,000)
<b>TOTAL REVENUES</b>	<b>(169,218)</b>	<b>(179,837)</b>	<b>(404,972)</b>	<b>(251,342)</b>	<b>(144,066)</b>	<b>(179,726)</b>	<b>(522,266)</b>

**TOWNSHIP OF LAKE OF BAYS  
DRAFT 2026 OPERATIONS BUDGET**

**PARKS & FACILITIES DEPARTMENT**

2022	2023	2024	3 Year Avg	2025	2025	2026
				11-Sep-25	Final Budget	Budget

**EXPENSES \$**

**PARKLANDS EXPENSES**

01-2-610000-21130 Wages & Benefits	202,058	288,346	347,606	279,337	282,926	385,758	431,295
01-2-610000-21900 Boot Allowance	1,200	1,200	2,100	1,500	2,412	2,100	2,400
01-2-610000-22020 Advertising	3,051	1,548	814	1,804	0	7,500	7,500
01-2-610000-22080 Hydro	4,145	4,268	4,174	4,196	4,953	5,400	6,000
01-2-610000-22090 Heating	632	895	508	678	614	650	800
01-2-610000-22100 Water & Sewer	1,417	1,533	1,109	1,353	718	1,500	1,600
01-2-610000-22110 Telephone	1,257	657	1,699	1,204	575	1,500	1,500
01-2-610000-22150 Materials & Supplies	12,228	15,107	16,244	14,526	17,872	19,500	30,000
01-2-610000-22180 Maintenance	32,650	40,005	28,790	33,815	16,875	35,000	40,000
01-2-610000-22240 R & M Building	969	4,110	9,210	4,763	3,651	5,000	5,200
01-2-610000-22250 R & M Equipment	3,356	4,443	4,792	4,197	5,198	5,000	5,500
01-2-610000-22280 Vehicle Expense	28,052	31,293	18,878	26,074	20,330	22,000	25,000
01-2-610000-22360 Professional Development	661	929	3,394	1,661	1,646	3,500	4,000
01-2-610000-22370 Membership Fees	262	457	244	321	87	600	900
01-2-610000-22390 Mileage	12	41	13	22	0	1,000	500
01-2-610000-22410 Insurance	6,279	7,315	4,899	6,164	5,458	5,200	5,500
01-2-610000-24060 Consultant	-	-	-	-	0	11,000	11,500
01-2-610000-24050 Computer Services	-	-	-	-	0	250	
01-2-610000-24100 Legal	-	373	-	124	0	500	500
01-2-610000-24120 Waste Disposal	3,879	4,864	6,825	5,189	2,290	5,000	6,000
01-2-610000-27000 Full Time IDT	8,919	6,369	8,761	8,016	8,175	7,500	7,600
01-2-610000-27100 Part-Time IDT	215	897	-	371	0	500	500
01-2-610000-27900 Machine Rentals IDT	-	-	-	-	0		
01-2-610000-28010 TCA LTD Principal							322,076
01-2-610000-28020 TCA LTD Interest							37,640
01-2-61020000-00000Baysville Bridge	924	2,955	1,597	1,825	680	1,045	1,200
01-2-610300-00000Bigwin Cost	326	408	345	360	261	1,045	1,045
01-2-610400-00000COVID -19 Cost	62,684	196	-	20,960	0	-	-
01-2-610000-29300 Transfer to Reserves		100,000	100,000	66,667		110,000	

**TOWNSHIP OF LAKE OF BAYS  
DRAFT 2026 OPERATIONS BUDGET**

**PARKS & FACILITIES DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
<b>Total</b>	<b>375,174</b>	<b>518,209</b>	<b>562,001</b>	<b>485,128</b>	<b>374,721</b>	<b>638,048</b>	<b>955,756</b>
<b>DWIGHT COMMUNITY CENTRE EXPENSES</b>	-						
01-2-612100-21130 Wages & Benefits	6,082	11,982	21,051	13,038	9,473	25,228	27,700
01-2-612100-22080 Hydro	4,178	3,715	3,461	3,785	3,322	5,225	6,000
01-2-612100-22090 Heating	7,006	7,696	6,698	7,133	7,139	10,000	10,000
01-2-612100-22110 Telephone	457	463	445	455	354	500	500
01-2-612100-22150 Materials & Supplies	2,332	3,255	3,410	2,999	2,332	3,000	1,500
01-2-612100-22240 R & M Building	10,396	8,377	6,490	8,421	1,141	7,500	7,500
01-2-612100-22250 R & M Equipment	-	-	4,726	1,575	0	2,750	2,750
01-2-612100-22410 Insurance	2,724	3,151	2,111	2,662	2,352	3,500	3,500
01-2-612100-27000 Full Time IDT	-	14	-	5	0	210	215
01-2-612100-27100 Part-Time IDT	152	291	-	148	0	100	100
01-2-612100-27900 Machine Rentals IDT	420	-	-	140	0	-	140
<b>Total</b>	<b>33,746</b>	<b>38,945</b>	<b>48,391</b>	<b>40,361</b>	<b>26,113</b>	<b>58,013</b>	<b>59,905</b>
<b>LOB COMMUNITY CENTRE EXPENSES</b>	-						
01-2-612400-21130 Wages & Benefits	215,026	214,965	272,827	234,273	191,344	286,064	314,087
01-2-612400-22080 Hydro	17,481	21,842	23,242	20,855	27,360	51,500	65,000
01-2-612400-22090 Heating	8,144	7,370	7,550	7,688	5,569	8,500	8,500
01-2-612400-22100 Water & Sewer	6,111	9,184	5,269	6,855	3,713	4,500	5,500
01-2-612400-22110 Telephone	8,998	9,748	10,264	9,670	7,894	9,500	9,500
01-2-612400-22150 Materials & Supplies	6,335	8,890	9,706	8,310	6,695	6,500	7,500
01-2-612400-22190 Photocopier	-	14,523	1,089	5,204	629	-	500
01-2-612400-22240 R & M Building	10,529	13,782	13,760	12,690	16,641	11,000	16,000
01-2-612400-22250 R & M Equipment	20,343	1,006	37,622	19,657	30,773	20,000	25,000
01-2-612400-22290 Concession Supplies	973	305	-	426	0	-	0
01-2612400-22360 Professional Development	-	188	1,091	426	955	3,000	3,000
01-2612400-22370 Membership Fees	480	-	1,778	753	183	1,500	1,500
01-2-612400-22380 Travel	-	34,324	-	11,441	0	500	500
01-2-612400-22410 Insurance	30,342	1,511	22,988	18,280	25,611	25,000	25,000
01-2-612400-24050 Computer Services	1,216	70	1,410	899	1,025	1,400	1,400
01-2-612400-24120 Waste Disposal	410	21	-	143	631	500	600
01-2-612400-27000 Full Time IDT	86	824	-	303	319	200	350

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PARKS & FACILITIES DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
01-2-612400-27100 Part-Time IDT	315	-	-	105	0	875	900
01-2-612400-29300 Transfer to Reserves	25,400		427,207	150,869	0	-	
<b>Total</b>	<b>352,189</b>	<b>338,555</b>	<b>835,802</b>	<b>508,849</b>	<b>319,341</b>	<b>430,539</b>	<b>484,837</b>
SENIORS' DWIGHT EXPENSES 01-2-613100	10,882	13,181	14,827	12,963	9,879	12,584	13,801
SENIORS' PORT CUNNINGTON EXPENSES 01-2-613200	11,660	15,007	19,451	15,373	8,409	13,767	14,904
SENIORS' RIDOUT EXPENSES	10,561	3,904	82	4,849	0	-	
SENIORS' BAYSVILLE EXPENSES 01-2-613400	10,051	13,415	8,929	10,798	7,760	14,371	17,150
DW MUNICIPAL OFFICE EXPENSES 01-2-129000	59,334	76,745	76,262	70,781	53,064	82,639	74,044
DW LIBRARY FACILITY EXPENSES 01-2-616100	-	-	-	-	16,854	-	-
B'VILLE LIBRARY FACILITY EXPENSES 01-2-616200	-	-	-	-	23,544	-	-
DWIGHT - FRANKLIN EXPENSES 01-2-501000	9,305	14,765	23,301	15,790	7,738	38,671	40,647
MAPLEWOOD - SINCLAIR EXPENSES 01-2-502000	6,302	8,908	10,816	8,675	6,155	10,019	12,375
PAINT LAKE - RIDOUT EXPENSES 01-2-503000	5,224	13,042	6,301	8,189	7,503	13,357	15,737
BAYSVILLE - MCLEAN EXPENSES 01-2-504000	14,586	24,145	16,659	18,463	9,857	15,745	18,044
Seabreeze & St Pauls 01-2-505 506	2,093	1,704	1,430	1,742	1,278	3,105	3,200
OUTDOOR RINKS EXPENSES 01-2-614100	4,208	4,350	3,379	3,979	5,936	11,612	13,748
WATER TESTING EXPENSES 01-2-4100000	6,968	6,053	3,947	5,656	3,523	14,473	15,888
<b>TOTAL EXPENSES</b>	<b>912,284</b>	<b>1,090,927</b>	<b>1,631,578</b>	<b>1,211,596</b>	<b>881,675</b>	<b>1,356,944</b>	<b>1,740,037</b>

Parks												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												-
Chainsaw and Pruning		1,200										1,200
Leaf Blowers (5)	1,000											-
Trimmers	750											-
Battery Transition				10,000	10,000							20,000
Picnic Tables	3,500	6,500	10,000		10,000							26,500
Tractor Backhoe				50,000								50,000
Mowers				20,000		30,000						50,000
Plow Equipment tractor		6,000										6,000
1 ton truck with roll off		135,000			150,000						180,000	465,000
1/2 ton truck					80,000							80,000
Debris Vacuum			30,000									30,000
3/4 ton truck			90,000				100,000					190,000
												-
												-
<b>Total Project Expenditures</b>	<b>5,250</b>	<b>148,700</b>	<b>130,000</b>	<b>80,000</b>	<b>250,000</b>	<b>30,000</b>	<b>100,000</b>	-	-	-	<b>180,000</b>	<b>918,700</b>
<b>Project Financing</b>												
Reserves	-	-										-
Obligatory Reserves	(39,500)	(39,500)	(39,500)									(79,000)
External Grants/Donations												-
Debenture			(90,500)									(90,500)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(39,500)</b>	<b>(39,500)</b>	<b>(130,000)</b>	-	-	-	-	-	-	-	-	<b>(169,500)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>(34,250)</b>	<b>109,200</b>	-	<b>80,000</b>	<b>250,000</b>	<b>30,000</b>	<b>100,000</b>	-	-	-	<b>180,000</b>	<b>749,200</b>

	Recreation											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
LOB CC												
Upgrade LOBCC service from 400 to 600			70,000									70,000
Paint Lobby				55,000	25,000							80,000
Metal Siding					86,000							86,000
Vertical Platform Lift				90,000								90,000
Furnace 20 ton		30,000										30,000
Operation Facelift FI Tile Main Aud	30,000											-
Operation Facelift Ceiling Tile Aud	55,000											-
Ice Resurfacer		75,000										75,000
Phase II Trak Dehumidification	50,000											-
Phase III Trak Add Library CC Heat		225,000										225,000
												-
												-
<b>Dwight CC</b>												
Paint treat steel roof		8,000										8,000
Replace Floor Tile		55,000										55,000
												-
												-
												-
												-
												-
<b>Total Project Expenditures</b>	<b>135,000</b>	<b>393,000</b>	<b>70,000</b>	<b>145,000</b>	<b>111,000</b>	-	-	-	-	-	-	<b>719,000</b>
<b>Project Financing</b>												
Reserves												-
Obligatory reserves												-
External Grants												-
Debenture	(135,000)		(70,000)									(70,000)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(135,000)</b>	<b>-</b>	<b>(70,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(70,000)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>-</b>	<b>393,000</b>	<b>-</b>	<b>145,000</b>	<b>111,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>649,000</b>

Other Facilities												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
<b>Dwight Seniors</b>												
Electrical/Plumbing/Heating		3,000										3,000
Water Treatment		2,000										2,000
Floor Tile			63,000									63,000
<b>PC Seniors</b>												-
Chair Lift	15,000	90,000										90,000
												-
<b>Baysville Seniors</b>												-
Roof			35,000									35,000
Lighting Replacement/Oil Tank Replacement			14,500									14,500
												-
All Facilities Emerg Lighting Replacement	5,000											-
<b>Other Facilities</b>												-
Baysville Public Washroom & Band St Paint					10,000							10,000
DW Mun Off HVAC		15,000										15,000
Baysville Splash Pad/Playground	600,000											-
Hillside Dock			50,000									50,000
Baysville Riverfront Park Lighting	10,000											-
Drinking Water Dispensers FH	17,430											-
Baysville Riverfront Docks				50,000			75,000					125,000
Glenmount Dock		250,000										250,000
West Dock Roof Replacement			10,000									10,000
Babb PG and SP Property Boundary Fence			55,000									55,000
Dwight Beach Shelter					30,000							30,000
Parks Open Space Recreation Strategy				45,000	45,000	50,000	55,000	55,000				250,000
Baysville Band Shelter					8,000							8,000
Dwight Rink				35,000		50,000						85,000
Oxtongue Rapid Parks Shelter											20,000	20,000
<b>Fire</b>												-
Station 2												-
Station 3												-
Station 4												-
<b>Total Project Expenditures</b>	<b>647,430</b>	<b>360,000</b>	<b>227,500</b>	<b>130,000</b>	<b>93,000</b>	<b>100,000</b>	<b>130,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>1,115,500</b>
<b>Project Financing</b>												
Reserves	(360,000)	(100,000)										(100,000)
Obligatory reserves												-
External Grants	(148,427)											-
Debenture	(600,000)		(227,500)									(227,500)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(1,108,427)</b>	<b>(100,000)</b>	<b>(227,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(327,500)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>(460,997)</b>	<b>260,000</b>	<b>-</b>	<b>130,000</b>	<b>93,000</b>	<b>100,000</b>	<b>130,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>788,000</b>

Cemeteries												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Seabreeze Columbarium				35,000								35,000
Baysville Columbarium			35,000									35,000
Columbarium	30,000											-
												-
<b>Total Project Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>
<b>Project Financing</b>												
Reserves												-
Obligatory reserves												-
External Grants												-
Debenture			(35,000)									(35,000)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>-</b>	<b>-</b>	<b>(35,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,000)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

## Planning Services Department

The Planning Services Department guides land use and development in the Township of Lake of Bays to ensure growth is sustainable, responsible, and aligned with the community's vision. The department administers the Official Plan and Community Planning Permit By-law, and provides professional planning opinions on development proposals, land use policy, and planning applications.

Key Responsibilities include:

- Reviewing and processing development applications
- Providing planning consultation to property owners and developers, as well as public education on the planning framework for the Township
- Maintaining and updating the Official Plan, Community Planning Permit By-law, and related policies, procedures and programs
- Development and administration of Municipal Environmental policy and projects, including the Climate Action Plan and the Environmental Projects Grant program
- Coordinating public meetings and hearings for planning matters, ensuring compliance with relevant legislative requirements including public consultation and participation
- Supporting the Committee of Adjustment and Council (Planning Matters)
- Supporting community growth and housing accessibility through various housing projects and collaboration

The department also offers mapping and technical services and plays a key role in shaping the future of the Township through policy development and community engagement.

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### Economic Development Division

The Economic Development Division of the Planning Services Department supports sustainable growth and prosperity in the Township of Lake of Bays by fostering a vibrant business environment, encouraging investment, and enhancing community vitality. Guided by the 2024 Economic Development Strategy, the division works collaboratively with local businesses, entrepreneurs, and stakeholders to strengthen the local economy while preserving the Township's natural beauty and rural character.

Key Responsibilities include:

- Supporting local businesses and entrepreneurs
- Attracting new investment and development
- Promoting tourism and community assets
- Municipal Branding and promotion
- Administering the Community Improvement Plan (CIP)
- Coordinating business outreach and marketing initiatives
- Lake of Bays Community Funding Program administration
- Providing data, resources, and one-on-one support for business growth

With a focus on innovation, sustainability, and community engagement, the division plays a central role in shaping a resilient and thriving future for Lake of Bays.

**Business Plan Items**

<p><b>Project PS26-01: Active Transportation Strategy</b></p>	<p><b>Strategic Initiative Alignment:</b> Active Living &amp; Community Infrastructure</p>
<p><b>Description</b> An Active Transportation Strategy provides priority actions to deliver active transportation infrastructure (i.e. to connect active transportation routes between the settlement areas and existing segments) in collaboration with relevant stakeholders and establishes annual targets for the provision of active transportation infrastructure.</p>	<p><b>Budget Impact:</b> \$50,000</p>
<p><b>Lead:</b> Director of Planning Services</p>	<p><b>Expected completion:</b> Q4</p>
<p><b>Project PS26-02: Tourism Strategy</b></p>	<p><b>Strategic Initiative Alignment:</b> Economic &amp; Destination Development</p>
<p><b>Description</b> A Tourism Strategy helps guide the spending priorities for both the Township and the Destination Marketing Organization use of Municipal Accommodation Tax revenues. This strategy will provide a framework for enhancing Lake of Bays as a destination, aligning with the broader Economic Development Strategy, and ensuring transparency and long-term planning.</p>	<p><b>Budget Impact:</b> \$50,000</p>
<p><b>Lead:</b> Economic Development Division</p>	<p><b>Expected completion:</b> Q4</p>

The Corporation of the Township of the Lake of Bays  
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<p><b>Project PS26-03: Housekeeping Amendment to the Community Planning Permit By-law 2021-111 – Hobby Farms Review</b></p>	<p><b>Strategic Initiative Alignment:</b> Strategic Planning Initiatives;</p>
<p><b>Description</b> Housekeeping amendment to the Community Planning Permit By-law 2021-111, specifically focused on reviewing and refining the definition and provisions related to Hobby Farms to improve clarity and effectiveness of the By-law.</p>	<p><b>Budget Impact:</b> \$10,400 (plus HST) approved via Council resolution #PL-107-2025 – carried forward from 2025</p>
<p><b>Lead:</b> Director of Planning Services</p>	<p><b>Expected completion:</b> Q3</p>
<p><b>Project PS26-04: New Official Plan</b></p>	<p><b>Strategic Initiative Alignment:</b> Strategic Planning Initiatives</p>
<p><b>Description</b> The Township of Lake of Bays is creating a new Official Plan – a road map for the next 25 years. It will guide development, housing, employment, facilities and more. The Township of Lake of Bays aims to ensure the future document reflects the community's specific needs. The new Plan will also embrace the Township's natural beauty while ensuring the Township remains progressive. <b>(note: once adopted by Council, the Official Plan proceeds through the approval process at the District of Muskoka)</b></p>	<p><b>Budget Impact:</b> \$58,369.41 (Council resolution #PL-108-2025 – carried forward from 2025)</p>
<p><b>Lead:</b> Director of Planning Services</p>	<p><b>Expected completion:</b> Q4</p>

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### **Significant Budgetary Items Included**

#### Revenues:

- Includes projected planning applications (fees) and administration fees for 2026 based on a 3-year average with a predicted increase based on continued growth and volume of planning applications. Based on the Planning Services Department quarterly reports, the department continues to see a significant number of planning applications, inquiries and pre-consultation requests.
- Municipal Accommodation Tax (MAT) Advance: \$65,000 included for the creation of a Tourism Strategy (see Business Plan Item PS26-02 above) and support for the creation of the Destination Marketing Organization, to be funded from MAT revenues as directed by Council.
- Merchandise sales include the sales of Township “swag”, based on previous and projected sales for 2026.

#### Expenses – Capital:

- Community Improvement Plan: “top-up” of the CIP reserve to \$100,000 with \$11,800 to ensure this full amount is available for the Private Sector Incentive Program each year.
- Capital expense of \$50,000 for the creation of an Active Transportation Strategy. The Active Transportation Strategy was identified as a key initiative for the Township in the Strategic Priority Update under “Strategic Priority 3: Active Living & Community Infrastructure”. Note: this plan involves multiple departments, including Planning, Parks & Facilities, and Public Works. See Business Plan Item PS26-01 above for more information.

#### Expenses – Operating:

- Advertising for the Economic Development budget: additional \$5,000 for advertising to replenish Township “swag” stock.
- Computer Services for Economic Development budget: increase to include funds required for the ongoing updates to the Township’s Community Profile data.

**The Corporation of the Township of the Lake of Bays  
DRAFT 2026 Municipal Budget and Business Plan**

- Consultant for the Economic Development budget: \$65,000 included for the creation of a Tourism Strategy for MAT funds (see Business Plan Item PS26-02 above), and to support the creation of the Destination Marketing Organization, as directed by Council. Note: this will be reimbursed with MAT revenues.
- Grants for the Economic Development budget include \$10,000 for the Environmental Projects Grant Program and \$20,000 to the Muskoka Community Foundation for the Lake of Bays Community Fund.
- Wages & Benefits for the Planning Services budget: increase for the inclusion of a full-time, permanent Manager of Planning position for the Planning Services Department
- Subcontracting for the Planning Services budget: includes the shared Climate Action Strategist position with the Town of Huntsville, as well as an increase for third party planning review for the Township (as needed).

**Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced: Nil

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PLANNING DEPARTMENT**

2022	2023	2024	3 Year Avg	2025	2025	2026
				11-Sep-25	Final Budget	Budget

REVENUES (\$)

PLANNING REVENUES

01-1-800000-14010 Administration Fee	(7,034)	(16,400)	(12,200)	(11,878)	(5,496)	(10,661)	(11,000)
01-1-800000-14020 Application Fees	(122,690)	(169,600)	(205,671)	(165,987)	(141,716)	(139,725)	(175,390)
01-1-800000-14220 Information Requests		-	-	-	-	-	-

ECONOMIC DEVELOPMENT

01-1-830000-16000 Donations					(4,650)		
01-1-830000-16035 MAT Advance							(65,000)
01-1-830000-16040 Merchandise Sales					(271)		(300)
<b>TOTAL REVENUES</b>	<b>(129,724)</b>	<b>(186,000)</b>	<b>(217,871)</b>	<b>(177,865)</b>	<b>(152,133)</b>	<b>(150,386)</b>	<b>(251,690)</b>

EXPENSES \$

ECONOMIC DEVELOPMENT

01-2-830000-22020 Advertising	2,764	3,304	3,792	3,287	10,682	12,000	17,000
01-2-830000-22110 Telephone	233	266	234	244	175	541	557
01-2-830000-22150 Materials & Supplies	1,600	2,731	13,998	6,110	6,734	18,000	10,000
01-2-830000-22200 Postage & Courier	-	-	560	187	0	-	-
01-2-830000-22360 Professional Development	3,246	2,003	999	2,083	2,351	4,500	4,500
01-2-830000-22370 Membership Fees	343	468	439	417	453	2,163	2,163
01-2-830000-22380 Travel		577	894	490	1,117	2,500	2,500
01-2-830000-22390 Mileage	61	1,136	869	689	423	5,192	5,192
01-2-830000-24050 Computer Services	1,022	3,023	3,825	2,623	0	3,569	5,000
01-2-830000-24060 Consultant	5,000		15,407	6,802	0	-	65,000
01-2-830000-26000 Grants		4,500	18,000	7,500	27,170	10,000	10,000
01-2-830000-26000 Muskoka Foundation						20,000	20,000
<b>Total</b>	<b>14,269</b>	<b>18,008</b>	<b>59,017</b>	<b>30,431</b>	<b>49,103</b>	<b>78,465</b>	<b>141,912</b>

PLANNING EXPENSES

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PLANNING DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
01-2-800000-21130 Wages & Benefits	408,924	686,438	720,726	605,363	542,262	766,723	893,155
01-2-800000-22020 Advertising	9,653	2,216	682	4,183	136	1,733	1,785
01-2-800000-22110 Telephone	1,864	2,225	1,806	1,965	1,423	3,326	3,425
01-2-800000-22150 Materials & Supplies	17,882	29,575	3,229	16,895	3,103	6,489	6,680
01-2-800000-22190 Photocopier	2,130	1,604	2,036	1,924	1,015	3,104	3,000
01-2-800000-22200 Postage & Courier	863	34	5	301	305	-	-
01-2-800000-22280 Vehicle Expense	-	-	-	-	0	-	-
01-2-800000-22360 Professional Development	917	1,999	204	1,040	2,027	8,798	9,000
01-2-800000-22370 Membership Fees	335	2,962	206	1,168	1,022	3,245	3,245
01-2-800000-22380 Travel	-	1,798	-	599	1,520	4,140	4,140
01-2-800000-22390 Mileage	1,637	1,534	809	1,326	947	3,326	3,500
01-2-800000-22410 Insurance	6,696	3,376	2,261	4,111	2,519	3,000	4,000
01-2-800000-24050 Computer Services	2,373	4,191	8,761	5,108	859	13,455	5,200
01-2-800000-24080 Grants to Others	-	-	-	-	0	1,109	-
01-2-800000-24080 Public Art Reserve				-		5,000	5,000
01-2-800000-24100 Legal	11,896	37,743	34,269	27,969	50,042	62,100	65,205
01-2-800000-24110 Subcontracting	46,288	33,484	48,234	42,669	45,858	111,510	130,000
01-2-800000-29300 Transfer to Reserves			50,000	16,667		50,000	50,000
Total	511,458	809,179	873,228	731,288	653,039	1,047,057	1,187,335
<b>TOTAL EXPENSES</b>	<b>525,727</b>	<b>827,187</b>	<b>932,245</b>	<b>761,720</b>	<b>702,142</b>	<b>1,125,522</b>	<b>1,329,247</b>

Planning & Development												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												-
Ec Dev Initiatives	25000	25,000	25,000	25,000	25,000	25,000	50,000	25,000	25,000	25,000	25,000	275,000
Climate Change Initiatives	30000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Community Improvement Plan	100,000		11,800	50,000								61,800
Housing Initiatives Study	25,000											-
Official Plan	100,000	15,000						100,000				115,000
Active Transportation Strategy			50,000									50,000
Permit By-Law				100,000							100,000	200,000
												-
<b>Total Project Expenditures</b>	<b>280,000</b>	<b>70,000</b>	<b>116,800</b>	<b>205,000</b>	<b>55,000</b>	<b>55,000</b>	<b>80,000</b>	<b>155,000</b>	<b>55,000</b>	<b>55,000</b>	<b>155,000</b>	<b>1,001,800</b>
<b>Project Financing</b>												
Reserves			(50,000)									(50,000)
Obligatory reserves												-
External Grants												-
Debenture			(66,800)									(66,800)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>-</b>	<b>-</b>	<b>(116,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(116,800)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>280,000</b>	<b>70,000</b>	<b>-</b>	<b>205,000</b>	<b>55,000</b>	<b>55,000</b>	<b>80,000</b>	<b>155,000</b>	<b>55,000</b>	<b>55,000</b>	<b>155,000</b>	<b>885,000</b>

## Public Works Department

The Public Works Department is responsible for maintaining and improving essential municipal infrastructure to ensure safe and efficient services for residents and visitors. With a focus on year-round operations, the department plays a key role in community safety, mobility, and emergency preparedness.

Core Responsibilities include:

- Road Maintenance: Summer and winter maintenance of Township roads, including snow removal and sanding
- Culvert Construction & Maintenance: Ensuring proper drainage and road stability
- Emergency Preparedness: Supporting infrastructure readiness during severe weather events and emergencies
- Street Lighting & Signage: Installation and upkeep of traffic and safety signage
- Responsible for Municipal Asset Management of Linear assets including roads, culverts, structures and bridges.
- Public Infrastructure Support: General upkeep of municipal assets and rights-of-way

Operating out of the Dwight Public Works and Baysville Public Works Yards, the department is committed to delivering reliable, responsive service that supports the quality of life in Lake of Bays. Public Works leads the Lake of Bays Emergency Management and disaster response planning as well as playing a key role in regional level emergency management and disaster response planning.

### Business Plan Items

<b>Project:</b> PW 26-01: Lake of Bays Engineering Design and Standards Manual	<b>Strategic Initiative Alignment:</b> Strategic Planning Initiatives
<b>Description:</b> Review and development of standards intended to provide a sound engineering basis and consistent design standards for municipal projects within the geographic area of the Township.	<b>Budget Impact:</b> Nil
<b>Lead:</b> Director of Public Works	<b>Expected completion:</b> Q3

<b>Project:</b> PW 26-02: MR 117 Revitalization Project	<b>Strategic Initiative Alignment:</b> Active Living & Community Infrastructure
<b>Description</b> Working with the DMM, the streetscape project will improve safety and public spaces along MR 117. Planned upgrades include wider sidewalks, new crosswalks, and a multi-use trail for year-round use, including winter access by the OFSC. The project will also add rest areas with outdoor seating and pedestrian lighting to make the space more comfortable and accessible.	<b>Budget Impact:</b> \$ 1,500,000 (Financed over 2025 and 2026)
<b>Lead:</b> Director of Public Works	<b>Expected completion:</b> Q3
<b>Project:</b> PW 26-03: Traffic Policy	<b>Strategic Initiative Alignment:</b> Strategic Planning Initiatives
<b>Description</b> Develop and implement a Traffic Policy providing an engineering-based framework for implementing physical measures that reduce vehicle speed and volume, enhance safety for all road users, and improve quality of life within the municipality.	<b>Budget Impact:</b> Nil
<b>Lead:</b> Director of Public Works	<b>Expected completion:</b> Q3

**Significant Budgetary Items Included**

Revenues:

- The revenues contain a Municipal Grant (District) portion which is the offset of expenses incurred from completing maintenance work on behalf of the District Municipality of Muskoka (DMM) for select DMM Roads within the Township.

- Administration Fee portion to consists of income the Township receives from The Ontario Aggregate Resources Corporation (TORAC) for the extraction of aggregate within the Township as well as user fees for Public Works related permitting.

Expenses:

Public Works Operations

- Wages and Benefits are up slightly (2.6%) due to annual wage increase and the inclusion of 2 summer part time position to assist in coverage and flagging operations.
- Gasoline/Diesel has been annualized based on 2025 YTD expenses
- Licences have been adjusted to reflect the 3-year average expense
- Materials & Supplies – Activities have been held at 2025 budget numbers
- Materials \$ Supplies – Equipment have been adjusted down to accommodate the replacement of heavy equipment tires
- R & M Building has been held at 2025 values Professional Development has been held at 2025 values.
- Insurance was adjusted down by \$10,000 to reflect the true cost from the supplier switch that was made last year.
- Computer Service now has a budget to cover the GPS service provider costs
- Subcontracting has increased by \$120,000 that reflects an equal changed in Capital. This was completed to ensure the work was applied to the appropriate activity instead of a capital asset.

Emergency Management

- Subcontracting was increased by \$7,000 to accommodate a new generator service company and the use of a 3<sup>rd</sup> party consultant to update the Township Emergency Plan

#### Capital Expenses – Roads Projects

The 2026 capital budget is comprised of:

1. MR 117 Revitalization Project at \$750,000
2. Gravel Replacement Projects at \$281,200
3. High Float projects at \$325,000
4. Micro Surface Projects at \$ 114,000
5. Slurry Seal Projects at \$245,700
6. Structure Remediation Projects at \$87,000

#### Capital Expenses – Fleet and Facilities

- The Fleet portion of the budget is significantly lower in 2026 due to a gap in heavy truck/equipment replacements years due to the age and conditions of the heavy truck/equipment section of the fleet. It should be noted that this is only a 1-year gap and expenses will rise significantly again in 2027 to continue following the AMP. There are two hybrid pick-up trucks included in the budget to replace 2 older internal combustion engine trucks.
- The facility portion of the budget includes siding and overhead door repairs at Garage 2 that are required to ensure operating efficiencies.

#### **Reviewed but not advanced for budget inclusion:**

Based on corporate direction, the following items were reviewed but not advanced:

- Paint Lake Road High Float Resurfacing (\$730,000) allocated to 2027 due to multiple factors including financial considerations and active transportation policy development.

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PUBLIC WORKS DEPARTMENT**

2022	2023	2024	3 Year Avg	2025	2025	2026
				11-Sep-25	Final Budget	Budget

REVENUES (\$)

ROADS REVENUES

01-1-300000-11020 Municipal Grant (cond)Dist	(422,521)	(463,982)	(570,339)	(485,614)	(417,157)	(359,145)	(525,000)
01-1-300000-14010 Administration Fee	(46,057)	(49,611)	(55,465)	(50,377)	(7,822)	(12,420)	(50,000)
01-1-300000-14080 Machinery Rental		-	-		-		

EMERGENCY SERVICES REVENUE

01-1-250000-11010 Prov Grant		-	(50,000)	(16,667)	-		
<b>TOTAL REVENUES</b>	<b>(468,577)</b>	<b>(513,593)</b>	<b>(675,804)</b>	<b>(552,658)</b>	<b>(424,979)</b>	<b>(371,565)</b>	<b>(575,000)</b>

EXPENSES \$

ROADS EXPENSES

01-2-300000-21130 Wages & Benefits	1,019,014	1,117,506	1,169,266	1,101,929	768,017	1,195,169	1,226,492
01-2-300000-21900 Boot Allowance	4,075	4,675	5,000	4,583	5,550	6,500	6,500
01-2-300000-21910 Clothing / Safety Equipment	1,463	-	-	488	67	-	
01-2-300000-22020 Advertising	3,171	2,953	-	2,042	1,043	-	
01-2-300000-22070 Gasoline/Diesel	143,271	161,875	147,463	150,870	147,436	165,750	196,000
01-2-300000-22080 Hydro	15,038	19,674	18,136	17,616	19,096	21,000	26,000
01-2-300000-22090 Heating	52,243	38,732	30,093	40,356	37,733	60,000	55,000
01-2-300000-22110 Telephone	9,399	9,168	10,253	9,607	7,013	8,500	11,000
01-2-300000-22125 Communications - Radio	1,950	2,083	1,860	1,964	2,069	3,000	2,500
01-2-300000-22140 Licence/Insurance/Freight	43,504	31,935	17,414	30,951	0	43,500	32,000
01-2-300000-22150 Materials & Supplies - Activities	323,618	391,196	302,508	339,107	294,173	444,000	444,000
01-2-300000-22150 Materials & Supplies - Vehicles	138,799	138,456	102,499	126,585	36,161	152,000	152,750
01-2-300000-22190 Photocopier	788	1,228	772	929	741	1,000	1,000
01-2-300000-22200 Postage & Courier	918	364	5	429	11	-	
01-2-300000-22230 Office Supplies	4,938	534	43	1,838	81	-	
01-2-300000-22240 R & M Building	19,067	18,445	13,293	16,935	12,878	25,000	25,000
01-2-300000-22270 Small Equipment & Tools	4,575	8,276	6,150	6,334	4,256	7,000	7,000

**TOWNSHIP OF LAKE OF BAYS**  
**DRAFT 2026 OPERATIONS BUDGET**

**PUBLIC WORKS DEPARTMENT**

	2022	2023	2024	3 Year Avg	2025	2025	2026
					11-Sep-25	Final Budget	Budget
01-2-300000-22360 Professional Development	661	9,465	7,432	5,853	3,825	15,000	15,000
01-2-300000-22370 Membership Fees	3,549	4,382	5,888	4,607	4,682	7,200	7,200
01-2-300000-22390 Mileage	-	1,399	1,611	1,003	450	2,000	1,200
01-2-300000-22410 Insurance	68,989	63,589	46,168	59,582	47,452	48,000	50,000
01-2-300000-24050 Computer Services	11,237	4,806	-	5,348	12,672	-	5,500
01-2-300000-24065 RLA Refund				-	38,773	-	-
01-2-300000-24080 Grants to Others	5,633	-	-	1,878	0	-	
01-2-300000-24100 Legal	9,260	18,378	29,084	18,907	12,409	30,000	30,000
01-2-300000-24110 Subcontracting	405,659	592,636	439,506	479,267	384,423	612,000	629,480
01-2-300000-27000 Full Time IDT	6,510	7,173	13,915	9,199	7,111	-	10,000
01-2-300000-27900 Machine Rentals IDT	-	79	-	26	0	-	-
01-2-300000-29300 Transfer to Reserves	10,000	10,000	10,000	10,000		-	10,000
01-2-300000-28010 TCA - LTD Principal	290,401	75,988	-	122,130	0	-	-
01-2-300000-28020 TCA - LTD Interest	18,382	4,090	-	7,490	0	-	-
<b>Total</b>	<b>2,616,114</b>	<b>2,739,086</b>	<b>2,378,358</b>	<b>2,577,853</b>	<b>1,848,123</b>	<b>2,846,619</b>	<b>2,943,622</b>

**EMERGENCY SERVICES EXPENSES**

01-2-250000-21130 Wages	-	86	7,500	2,529	0	10,000	10,000
01-2-250000-22020 Advertising	895	2,614	-	1,169	0	-	
01-2-250000-22070 Generator Gas/diesel	28	1,465	-	498	0	919	1,000
01-2-250000-22150 Materials & Supplies	489	100	997	528	0	3,137	3,000
01-2-250000-22360 Professional Development	-	1,013	939	650	0	1,406	1,400
01-2-250000-22370 Membership Fees	-	-	-	-	0	324	
01-2-250000-24110 Subcontracting	6,078	8,426	6,370	6,958	2,005	7,679	15,000
<b>Total</b>	<b>7,490</b>	<b>13,703</b>	<b>15,805</b>	<b>12,332</b>	<b>2,005</b>	<b>23,466</b>	<b>30,400</b>

<b>TOTAL EXPENSES</b>	<b>2,623,603</b>	<b>2,752,789</b>	<b>2,394,163</b>	<b>2,590,185</b>	<b>1,850,127</b>	<b>2,870,085</b>	<b>2,974,022</b>
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		Roads											
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>	<b>From/To</b>												
Austin Lane (0.8km)	Gravel Replacement	25,000											-
Hammond Road (0.7 kms)	Gravel Replacement	22,000											-
Henev Lake Road (0.9 kms)	Gravel Replacement	28,000											-
Lake of Bays Lane (0.7 kms)	Gravel Replacement	18,000											-
Mary Roberts Road (0.3 kms)	Gravel Replacement	9,500											-
McArthur Point Road (1.2 km)	Gravel Replacement	38,000											-
North Tooke Lake Rd.(0.8 kms)	Gravel Replacement	23,000											-
Osborne Point Road (1.5 kms)	Gravel Replacement	47,000											-
Point Ideal (2.8 kms)	High Float	460,000											-
Dwight Bay Road (0.2 kms)	Micro	28,000											-
Dwight Beach Road ( 1.8 kms)	Micro	195,000											-
Charlie Thompson Road (1.4 kms)	Pave to Micro	98,000											-
Hillside Crescent (1.1km)	Slurry	5,000											-
Millar Hill Road (3.9 kms)	Slurry	125,000											-
Tally-ho Winter Park Road (1.7 kms)	Slurry	55,000											-
Roads Needs Study		75,000											-
Plineridge Road	Culvert Replacement	150,000											-
Walkers Glen	Culvert Replacement	65,000											-
ASP Patching Misc		50,000											-
Ditch Blasting		30,000											-
Survey		30,000											-
Bellwood Acres (0.4 kms)	Gravel Replacement		11,000										11,000
Dickie Lake Road (1.0 kms)	Gravel Replacement		27,000										27,000
East Grandview Lake Road (1.2 kms)	Gravel Replacement		32,500										32,500
Grandview Lake Road (0.6 kms)	Gravel Replacement		16,500										16,500
Grandview Lake Road (1.7 kms)	Gravel Replacement		46,000										46,000
Long LineLake Road (0.7 kms)	Gravel Replacement		19,000										19,000
Narrows Road (0.4 kms)	Gravel Replacement		11,000										11,000
South Long Line Lake Road (0.4 kms)	Gravel Replacement		11,000										11,000
Walkers Glen (1.8 kms)	Gravel Replacement		390,000										390,000
Watson Road (0.5 kms)	Gravel Replacement		13,500										13,500
Billie Bear Road (1.8 kms)	High Float												-
Burlmarie Road (1.0 kms)	High Float		165,000										165,000
Elder Drive (1.7 kms)	High Float		280,000										280,000
Ten Mile Bay Road (1.2 kms)	High Float		125,000										125,000
Nithgrove Road (1.4 kms)	High Float		175,000										175,000
South Camp Lake Road (0.8 kms)	High Float		105,000										105,000
Seabreeze Road (2.5 kms)	Micro		165,000										165,000
Hammond Road (0.7 kms)	Pave												-
Point Ideal (2.8 kms)	Slurry		95,000										95,000
Variation to RNS			1,200										1,200
CPI increase 3.5%													-
2024 Structure Study Recommendation			87,900										87,900
Pineridge Road	Culvert Replacement		450,000										450,000
Walkers Glen	Culvert Replacement												-
ASP Patching - Misc			25,000										25,000
Ditch Blasting			30,000										30,000
Survey			30,000										30,000
Roads Needs Study													-
OSIM Structure Study													-
District Project Baysville Year 1			750,000										750,000
District Project Baysville Year 2				750,000									750,000
Bigwin View Lane (0.8 kms)	Old Highway 117 to Old Highway 117			15,000									15,000
Bayview Road (0.4 kms)	MR 117 to MR 117			11,000									11,000
King's Road (0.5 kms)	MR 117 to End			14,000									14,000
Strathheid Road (0.3 kms)	MR 117 to End			8,100									8,100
Mary Robert's Road (0.3 kms)	MR 117 to End			8,100									8,100
South Limberlost Road (2.4 kms)	MR 8 to End			70,000									70,000
Hutcheson Road (2.9 kms)	Hutcheson Road to End			78,000									78,000
Henev Lake Road (2.0 kms)	End of Pavement to Turnaround			55,000									55,000
Henev Lake Road (0.9 kms)	Turnaround to End			22,000									22,000
Grassmere Resort Road (1.0 kms)	Grassmere Road to 1.0 km -Bound LOB/HV				180,000								180,000
Grassmere Road (0.3 kms)	Hwy 60 to Boundry LOB/HV				55,000								55,000



		Roads											
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
Transfer to Capital Reserve													-
Impact to Net Levy		(500,413)	267,452	-	2,837,000	2,147,000	2,160,000	2,065,000	1,900,000	1,915,000	1,900,000	1,990,000	17,181,452

Bridges												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
North Camp Lake Road Bridge			80,000									80,000
Bellwood Acres Road Bridge				110,000								110,000
Oxtonque Rapids Road Bridge (ASC agree)					40,000							40,000
Tasso Lake Dam Bridge (MNRF Structure)							85,000					85,000
Boyne River Bridge									18,000			18,000
Billie Bear Bridge											546,000	546,000
												-
												-
<b>Total Project Expenditures</b>	-	-	80,000	110,000	40,000	-	85,000	-	18,000	-	546,000	879,000
<b>Project Financing</b>												
Reserves												-
Obligatory reserves												-
External Grants												-
Debenture			(80,000)									(80,000)
Disposal of assets/other												-
<b>Total Project Financing</b>	-	-	(80,000)	-	-	-	-	-	-	-	-	(80,000)
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	-	-	-	110,000	40,000	-	85,000	-	18,000	-	546,000	799,000

Fleet												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
2014 Tandem (116)	380,000											-
2015 Freightliner (124)		425,000										425,000
2017 Western Star (131)				450,000								450,000
2018 Western Star (134)					450,000							450,000
2020 Western Star (138)						475,000						475,000
2023 Freightliner (147)										500,000		500,000
2020 Ford 1/2 T (140)					80,000							80,000
2020 Ford 1/2 T (141)						80,000						80,000
2016 Ford (145)			95,000						80,000			175,000
2024 Foed (151)												-
146 One Ton (146)				150,000								150,000
2024 Freightliner (149)											500,000	500,000
2020 1/2 Ton Truck (136)			95,000									95,000
2014 John Deere Grader (119)							850,000					850,000
2016 John Deere Backhoe (128)								450,000	450,000			900,000
2016 John Deere (130)									450,000			450,000
2018 John Deere Loader (131)					155,000							155,000
2023 Chev 1 Ton (148)								160,000				160,000
2025 Dodge 1 Ton (xxx)						85,000						85,000
1995 Brush Bandit Chipper (84)												85,000
<b>2018 1-Ton Truck (132)</b>		145,000										145,000
												-
												-
												-
<b>Total Project Expenditures</b>	<b>380,000</b>	<b>570,000</b>	<b>190,000</b>	<b>600,000</b>	<b>685,000</b>	<b>640,000</b>	<b>850,000</b>	<b>610,000</b>	<b>980,000</b>	<b>500,000</b>	<b>500,000</b>	<b>6,125,000</b>
<b>Project Financing</b>												
Reserves												-
Obligatory reserves			(30,000)									(30,000)
External Grants												-
Debenture	(380,000)	(570,000)	(160,000)									(730,000)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(380,000)</b>	<b>(570,000)</b>	<b>(190,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(760,000)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>685,000</b>	<b>640,000</b>	<b>850,000</b>	<b>610,000</b>	<b>980,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,365,000</b>

Roads Fac												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Year Total
<b>Project Expenditures</b>												
Salt Dome Cover Garage 1 DW	50,000					15,000					15,000	30,000
Salt Dome Eng Garage 1 DW												-
Building Rehab - Sliding/doors Garg 2 Dorset			35,000									35,000
Salt Dome Eng Garg 3	10,000					15,000					15,000	30,000
Pit Rehab Surveys				25,000								25,000
District Project Baysville												-
Fuel Pump Upgrade Garage 1				10,000								10,000
Fuel Pump Upgrade Garage 3					35,000							35,000
Placeholder							35,000	35,000	35,000	35,000	35,000	175,000
												-
												-
												-
												-
												-
												-
												-
<b>Total Project Expenditures</b>	<b>60,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>65,000</b>	<b>340,000</b>
<b>Project Financing</b>												
Reserves												-
Obligatory reserves												-
External Grants												-
Debenture	(60,000)		(35,000)									(35,000)
Disposal of assets/other												-
<b>Total Project Financing</b>	<b>(60,000)</b>	<b>-</b>	<b>(35,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,000)</b>
Transfer to Capital Reserve												-
<b>Impact to Net Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>65,000</b>	<b>305,000</b>