



Staff Report

Finance

Report To: COW- Admin, Corp and Finance, SI, Comm. Services
Meeting Date: November 17, 2025
Report Number: CFS.25.061
Title: 2026 Draft #3 Proposed Budget and Rates and Fees – Following the Public Meeting of November 10th, 2025
Prepared by: Mike Switzer, Manager of Budgets & Accounting/Deputy Treasurer,
Monica Quinlan, Director of Corporate & Financial Services

A. Recommendations

THAT Council receive Staff Report CFS.25.060, entitled “2026 Draft #3 Proposed Budget and Rates and Fees – Following the Public Meeting of November 10th, 2025” for information purposes.

B. Overview

This report outlines the comments from the Public Meeting for the 2026 Draft Budget and the proposed amendments to the 2026 Fees and Charges, which was held on November 10th, 2025, at 9:30 a.m., as well as Staff’s response to these comments.

In addition, this report also includes the following:

1. Introduction to the Four-Year Forecast (2027 – 2030)

A high level overview of the four-year financial forecast prepared by staff, which will be incorporated into the final budget document.

2. Update on Budget Revisions

An update outlining changes made since Draft 2 of the budget, reflecting recent information and developments. The changes do not impact the tax levy or tax rates presented in the 2026 Draft 2 Budget.

3. Landfill Phase 2 – Preliminary Update for Council

Provide Council an update on the Landfill Expansion Phase 2 Capital Project.

C. Background

Public Comments

The 2026 Draft Budget and 2026 Fees and Charges have been reviewed by Council and the Public over a series of meetings throughout 2025. On November 10th, 2025, the Town held a Public Meeting to provide the public with the opportunity to review and comment on the 2026 Draft Budget and the proposed 2026 Fees and Charges.

The fees and charges for each department were included in the 2026 Proposed Fees and Charges booklet that was presented as part of the 2026 Budget. The proposed 2026 Fees and Charges were advertised as per the Town's notice policy and included on the Town's website.

The timeline, as presented to Council, is to bring forward a By-law to adopt the estimates of all sums required for 2026 on December 1st, 2025, for Council's consideration. At the same meeting Staff are proposing that the Fees and Charges By-laws be presented for Council's consideration as well.

For the 2026 Draft Budget the Town received six written comments and two verbal comments up to 9:00 a.m. November 7, 2025, in advance of the Public Meeting (Attachment 1), and seven verbal comments at the Public Meeting.

For the proposed 2026 Fees and Charges the Town received five written comments up to 9:00 a.m. November 7th, 2025, in advance of the Public Meeting and no comments after the deadline or at the Public Meeting.

1. Four Year Forecast (2027 – 2030)

As part of the 2026 budget process, staff committed to incorporating a four-year forecast within the budget document. This initiative aims to provide Council and the public with a clearer understanding of the projected financial requirements for delivering essential town services over the coming years. The initial forecast model functions as a foundational tool, utilizing high-level assumptions to estimate future costs and highlight potential financial trends and pressures. By offering this preliminary snapshot, the forecast allows stakeholders to anticipate and plan for future fiscal challenges. It is designed as a dynamic instrument, to be continuously refined and updated in response to emergent data, changing economic conditions, and evolving policy priorities. This proactive approach ensures that the Town remains agile and well-prepared to meet its financial obligations while maintaining transparency and accountability.

2. Update on Budget Revisions

Since Draft 2 of the 2026 Budget was presented to Council on October 20, 2025, new information has emerged. The following analysis below offers a detailed examination of the subsequent changes and their impact on the 2026 Draft Budget. It is important to note that despite these updates, **the 2026 Municipal Levy and Tax Rate remain unchanged from Draft 2.**

3. Landfill Phase 2 – Preliminary Update for Council

Staff are advising Council that updated information on the Landfill Phase 2 project will be coming forward in early 2026. The project was originally costed in 2020 (with increased amounts added for inflation over the last few years) and construction costs in this sector have increased by roughly 12% per year, requiring a full refresh of the estimate.

Remaining capacity in the existing lined cell is approximately five years, and construction of the next phase requires two full seasons to complete. Staff are currently updating the cost analysis and evaluating the operational and financial implications, including comparisons to alternative disposal options. A preliminary update will be included in the November 17th report, with a comprehensive recommendation brought to Council in Q1 2026 for direction on how to proceed.

D. Analysis

Public Comments – 2026 Proposed Fees and Charges

A summary of the written comments that were received from the public prior to the 9:00 a.m. November 7th, 2025, deadline along with staffs' responses can be found below.

(Noting that the first 5 comments are with respect to the Garbage Bag Fee – a singular staff response is provided at the end of these comments).

1) Rudy Chiarandini – Garbage Bag Fees

Charging \$4 per garbage bag might lead to increased littering, as past experiences show many full bags discarded along Thornbury and Highway 26.

The presence of garbage not only adds to the town's costs due to more frequent emptying of public bins and roadside cleanups but also creates environmental and aesthetic issues, especially when wildlife spreads the trash across larger areas.

Resident has witnessed illegal dumping in the past.

2) Brendan Thomson – Garbage Bag Fees

Concerned about proposed \$4 garbage bag fee will lead to increased illegal dumping, consider as an alternative a pay by weight system or biweekly collection and not increasing property taxes. Concerned about dumping at public and/or small business facilities. Consider working with upper tier governments to improve garbage and recycling collection.

3) Bill and Sheila Wilcox – Garbage Bag Fees

Concerned about the \$4 fee for first bag of garbage, consideration should be given for free first bag and increased fees for second and third bags.

4) Terry Thompson – Garbage Bag Fees

Concerned about the \$4 fee for all garbage, consideration should be given to a credit system for when residents are on extended vacations and do not require garbage collection.

5) Mark Jackson and Alexandra Hall – Garbage Bag Fees

Does not support the Town’s proposal to increase property taxes by 2.25% while introducing a new garbage collection revenue program—charging residents \$4 per bag—this removes a previously included essential service and effectively shifts additional costs onto residents under the appearance of a “below Council’s guideline” tax increase.

Staff Response

During the budget deliberation meetings held on October 14th and October 15th Council directed staff to remove the proposed new fee structure for garbage bag tags of \$4 per bag for all garbage bags placed at the curb.

Public Comments – 2026 Draft Budget

A summary of the written and verbal comments that were received by the public prior to the 9:00 a.m. November 7, 2025, deadline along with staffs’ responses can be found in Attachment 1.

Verbal comments received at the Public Meeting held on November 10, 2025

1) Stephen Granger – Craigleith Community Working Group

Mr. Granger spoke in support of Pamela Spence’s registered presentation with respect to the Craigleith Community Working Group and asked Council to make Craigleith projects a priority. Mr. Granger also discussed the relative land mass component of Craigleith in comparison to the Municipality’s overall landmass and the proportion of the Municipality’s revenues that comes from Craigleith.

Staff Response:

Thank you for your comments and engagement. Staff will maintain close collaboration with the Craigleith Community Working Group to prioritize the projects and initiatives proposed by the Group. Implementation of these items will be carefully considered within the context of the broader needs of the Town of The Blue Mountains.

2) John Milne – Thornbury Resident

Mr. Milne raised concerns about the following:

- a) The inability to forecast costs on an ongoing basis throughout the year is hugely problematic.
- b) Is the creation in almost \$1M savings delaying non- critical hirings really saving money?
- c) Why is there no reference to the cost of integrating the Corporate Strategic plan?
- d) The references to the designation of core to non-core services are defensive.
- e) Why is no one challenging reserve funding?
- f) Why does the draft budget not include summaries of headcounts and trends by department?
- g) Where are the details of actual savings and costs reductions achieved by the many references to efficiencies?
- h) Why are items such as Salaries and Benefits cited as being beyond staffs control?

Staff Response:

Thank you for your comment.

- a) In 2026, staff implemented enhanced quarterly reporting to increase transparency on results versus Budget throughout the year. The Q3 2025 Financial Report includes a prudent year-end forecast for 2025 and is timed ahead of Council's consideration of the 2026 Draft Budget to better inform decisions. The Town does not produce Q1–Q2 forecasts because early-year projections are often unreliable due to seasonal patterns and timing differences (e.g., tax levy instalments, winter control, capital progress billing, and grant receipts). Accordingly, forecasting is concentrated in Q3 when actuals are sufficiently mature to support evidence-based estimates. Staff will continue to refine methods and, as reliability improves, may introduce limited early-year indicators while maintaining regular variance analysis and reserve/risk monitoring.
- b) The delay in hiring several vacant positions has removed the need to raise the taxes required to compensate these position and therefore does provide a cost savings for 2026. These expenditures have now been moved forward to a future period, and the Town will not need to pay the related salaries or wages. However, unless these positions are eliminated this deferral is temporary and would be readded to the levy when the positions are eventually hired.
- c) The Corporate Strategic Plan is still in its early development stages and has not yet been finalized. As a result, the full cost of integrating the overall plan is not yet known and cannot be reliably incorporated into the budget at this time. However, several priority initiatives that have already emerged from the strategic planning process—such as attainable housing and physician recruitment—have been identified and are reflected in the budget.

- d) Staff will follow up with Mr. Milne to fully understand these comments.
- e) Included in the budget package is a forecasted reserve projection.
- f) The draft budget does provide FTE headcount within each respective departmental section but a summary table and year over year trend and is expected to be incorporated into the next draft of the 2026 Draft Budget.
- g) The efficiencies are mentioned within each respective division sheet.
- h) Staffing is actively managed and ultimately controllable through Council-approved service levels and organization design; however, many year-to-year cost drivers are not easily adjusted without consequences—collective agreements, pay equity requirements, statutory benefits (CPP/EI, OMERS, WSIB), health and safety, and legislated service standards.

3) Dan Bowles – Business Owner, Member of Clarksburg Village Association

Mr. Bowles spoke in support of the upcoming Transportation Master Plan and the hiring of the Transportation Technologist.

Staff Response:

Thank you for your comment. The Transportation Technologist has been included in the 2026 Draft Budget with an estimated start date of Q2 2026. The Technologist will assist with the implementation of the 21 Actions items from the 2023 Transportation Master Plan and will advance key initiatives such as traffic safety, active transportation and parking strategies.

4) Julie Tipping – Thornbury Resident

Ms. Tipping provided comments on the current state of the financials and certain services costing the Town, yet the fact that the area is a tourist area, is causing some of the costs and tourism is being promoted.

Staff Response:

It is true that our status as a major tourism destination contributes to some of the service pressures we face. Tourism brings significant economic benefits to the community, but it also drives higher costs in some service areas.

Promoting tourism and managing its impacts are both part of our local reality, and the financial picture reflects that balance. The intent of my comments was not to be critical of tourism, but to highlight that the Town must plan and budget for the increased operating and capital demands that come with being a regional destination. This helps

ensure that residents are not subsidizing visitor-driven costs without appropriate revenue tools and that our service levels remain safe and sustainable.

5) Brian Harkness –Thornbury Resident, Representing the Blue Mountains Ratepayers Association, Budget Review Sub Committee

Mr. Harkness provided comments on items that are controllable vs. uncontrollable. He suggested that you do control staff and is concerned about staff costs being treated as uncontrollable. Other items commented on are the core services as well as the CPI.

Staff Response:

Thank you for the comments on controllable vs. uncontrollable costs. Staffing is actively managed and ultimately controllable through Council-approved service levels and organization design; however, many year-to-year cost drivers are not easily adjusted without consequences—collective agreements, pay equity requirements, statutory benefits (CPP/EI, OMERS, WSIB), health and safety, and legislated service standards. Reducing staff would directly impact service levels and response times and could undermine the Town’s market competitiveness, increasing turnover and recruitment costs. Staff will continue to pursue efficiencies and vacancy management, and any proposed staffing or service changes will be brought to Council with clear impacts, risks, and compliance considerations.

For core services the Town has assigned divisions into the categories outlined in the KPMG report. This practice will continue to be refined in the future to better inform Council and the Public on how costs contribute to core vs non-core services.

The table below provides the Town tax rate increase relative to CPI year-over-year change.

	2020	2021	2022	2023	2024	2025	Total
CPI (Change) Canada	0.70%	5.10%	6.30%	3.40%	1.80%	2.40%	19.70%
Tax Rate Change	-4.20%	1.10%	2.68%	2.74%	2.68%	6.15%	11.15%
Difference	-4.90%	-4.00%	-3.62%	-0.66%	0.88%	3.75%	-8.55%

6) Joanne Devisser – Thornbury Resident

Provided comments on the budget as it relates to the Corporate Strategic Plan and spoke about a few items for consideration as indicated as gaps inhibiting the ability to deliver the plans vision, specifically with agriculture, economic diversification, environmental integration, MAT funding alignment & hospital funding and MAT and Implementation capacity.

Staff Response:

The Town's Corporate Strategic Plan is still being developed, and public information sessions are still being hosted. Feedback is welcomed.

7) David Thompson

Mr. Thompson provided comments on development charges and expressed concerns about the large amount of the capital budget being funded through development charges money. Development in the province is starting to wane and urges Council to think about how capital projects would be funded if the development charges funding is not available.

Staff Response:

Thank you for the comment. The Town allocates development charges (DCs) only to the growth share of eligible projects under the DC Background Study and by-law. We budget DC cash flows conservatively and phase projects to match development. If DC receipts slow, we have prudent interim options—such as debt within the Province's Annual Repayment Limit—to bridge timing until DC revenue is received.

Four Year Forecast (2027 – 2030)

As part of the 2026 Budget, staff will include a high-level four-year financial forecast. The goal is to give Council and the public a clearer view of the projected financial requirements to deliver essential Town services over the coming years. The forecast assumes continuation of the current level of service at the Town and is based on a defined set of assumptions that will be detailed below.

The forecast section of the 2026 Budget will include two charts accompanied by a summary of the underlying assumptions. Chart 1 (below) presents the budget and four-year forecast by program area, alongside the projected assessment base and the year-over-year tax rate change. Chart 2 (below) presents the budget and four-year forecast by major expense category, showing how operating costs are expected to evolve over the period.

Chart #1 – Budget and Forecast by Program

	2025 BUDGET	2026 DRAFT BUDGET	2027 FORECAST	2028 FORECAST	2029 FORECAST	2030 FORECAST
Council	117,687	325,813	379,161	377,683	386,385	360,272
Administration	718,855	1,141,288	1,201,080	1,237,097	1,261,483	1,286,283
Strategic Initiatives	968,721	1,081,468	1,106,280	1,132,007	1,149,457	1,167,205
Corporate Administration	795,988	696,854	1,722,364	1,895,421	2,057,504	2,227,872
Corporate and Financial Services	1,114,314	3,696,578	3,799,786	3,901,102	4,005,267	4,112,374
Fire and Rescue Services	3,238,753	3,320,345	3,700,344	3,908,218	4,129,803	4,398,544
Planning and Development Services	1,022,611	668,737	696,360	720,688	745,774	771,665
Community Services	3,811,417	2,595,073	2,685,378	2,766,330	2,842,481	2,914,360
Operations	10,049,924	9,654,442	9,929,787	10,186,562	10,430,185	10,676,236
Blue Mountain Public Library	1,253,640	1,429,015	1,521,027	1,649,942	1,712,983	1,770,844
Tax Levy	\$ 23,091,910	\$ 24,609,613	\$ 26,741,567	\$ 27,775,050	\$ 28,721,322	\$ 29,685,655
Assessment Base	\$ 5,444,000,349	\$ 5,560,512,170	\$ 5,727,327,535	\$ 5,899,147,361	\$ 6,076,121,782	\$ 6,258,405,435
Tax Rate	0.00424172	0.00442578	0.00466912	0.00470832	0.00472692	0.00474333
Tax Rate Increase	N/A	4.34%	5.50%	0.84%	0.40%	0.35%
Impact on Median Assessment*	\$ 2,248	\$ 2,346	\$ 2,475	\$ 2,495	\$ 2,505	\$ 2,514

*Median assessment is \$530,000

Chart #2 – Budget and Forecast by Expense Category

	2025 BUDGET	2026 DRAFT BUDGET	2027 FORECAST	2028 FORECAST	2029 FORECAST	2030 FORECAST
Revenues						
Grants and Donations	1,804,368	2,001,140	1,783,462	1,816,430	1,850,058	1,884,358
External Revenues	18,984,526	21,058,174	20,919,824	20,921,499	20,943,199	20,965,925
Subsidies	(69,500)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)
Total Revenues	\$ 20,719,394	\$ 23,010,314	\$ 22,654,286	\$ 22,688,929	\$ 22,744,257	\$ 22,801,283
Expenses						
Salaries	16,710,560	17,498,668	18,535,617	19,030,637	19,491,904	19,977,203
Benefits	5,157,307	5,272,801	5,713,627	5,871,022	6,018,926	6,175,167
Operating & Administrative Expenses	16,122,630	18,980,796	19,475,837	19,932,347	20,421,498	20,987,300
Communications	425,101	418,731	379,383	382,113	384,927	433,589
Personnel and Training	599,055	664,545	663,295	663,295	663,295	664,545
Legal Expenses	225,000	291,000	286,000	286,000	286,000	291,000
Consulting	1,593,304	2,331,105	499,800	499,800	499,800	499,800
Total Expenses	\$ 40,832,957	\$ 45,457,646	\$ 45,553,559	\$ 46,665,214	\$ 47,766,350	\$ 49,028,604
Subtotal Levy Impact	\$ (20,113,563)	\$ (22,447,332)	\$ (22,899,273)	\$ (23,976,285)	\$ (25,022,093)	\$ (26,227,321)
Transfers						
Transfers to Reserves	(6,130,715)	(6,369,072)	(6,363,992)	(6,386,778)	(6,354,653)	(6,281,021)
Transfers from Reserves	2,480,590	3,624,320	2,330,809	2,397,124	2,464,536	2,631,798
Transfers from Development Charges	703,605	582,471	190,889	190,889	190,889	190,889
Transfers to/from Other Divisions	(31,827)	-	-	-	-	-
Total Transfers	\$ (2,978,347)	\$ (2,162,281)	\$ (3,842,294)	\$ (3,798,765)	\$ (3,699,228)	\$ (3,458,334)
Total Levy Impact	\$ (23,091,910)	\$ (24,609,613)	\$ (26,741,567)	\$ (27,775,050)	\$ (28,721,321)	\$ (29,685,655)

Forecast Assumptions:

The following assumptions have been applied to this preliminary forecast for inclusion in the 2026 Budget document. They form the foundation of the forecast model and will be updated and refined as new information becomes available.

The table below provides details of the high-level assumptions used for this first draft of the 4 year forecast. For salaries and benefits, which represent the largest expense for the Town, step increases, for employees not at the highest step in their respective pay band, were assumed to move up one step per year until reaching the top step. The salary vacancy factor was adjusted down to 2% of tax supported salaries and benefits for each respective forecast year. All other revenues and expenses remain static. One-time expenditures (studies) have been removed from forecast figures.

ASSUMPTION	YEAR OVER YEAR* INCREASE
Assessment Base Growth	3%
Cost of Living increase (non-union)	2%
Cost of Living increase (union)	5%
Asset Management Reserve Fund Transfers	2%
OMPF Grant	2%
Insurance Premiums	5%
Postage	3%
Hydro and Natural Gas Utilities	5%
Software Service Agreements	4%
Fuel	5%
Garbage Collection	5%
Debt Payments (only in 2027)	25%
OPP Contract	5%
Supplemental Taxation Revenue (starting in 2029)	5%
Conservation Authority Levies	4%

Analysis

The current forecast, using the assumptions above, indicates a tax rate increase in 2027 of 5.50% over the 2026 proposed tax rate. This equates to an increase of approximately \$129 annually for a median assessed home of \$530,000. This increase is mainly driven by the reduction in the salary vacancy factor and the estimated increase in the Town’s large contracts (OPP, Garbage Collection).

Subsequent years in the forecast model show stabilization in the tax rate increases as the estimated 3% growth to the assessment base provides additional revenue to offset increasing costs. However, forecast accuracy naturally declines the further it extends from the current year because of small changes in key drivers, such as inflation, interest rates and assessment growth compound over time.

It is important to note that these forecast figures are forward-looking estimates based on current information and management’s stated assumptions as of the date of this report. The figures and forecasted tax rates should not be interpreted as predictions or promises of future outcomes and are subject to change with new data, policy directions, economic conditions and Council’s direction to staff. Staff will continue to refine the forecast model as more information becomes available.

Update on Budget Revisions

The chart below shows all budget adjustments made since Draft 2 of the 2026 Budget was presented to Council on October 20, 2025. In total, these changes net to zero and do not alter the tax levy or tax rate proposed in the 2026 Draft 2 Budget.

ITEM	AMOUNT	NOTE	TAX RATE IMPACT
2026 PROPOSED MUNICIPAL LEVY – DRAFT 2	\$ (24,609,613)		4.34%
Increase in Employee Benefit Rates	(106,571)	1	0.46%
Update to Estimated Tax Penalty and Interest	100,000	2	(0.43%)
Correction/ Update to Interfunctional Transfers	(87,226)	3	0.38%
Increase in OMPF Grant Funding	66,100	4	(0.29%)
OCIF Asset Management Plan Funding	47,500	5	(0.21%)
Increase in GSCA Levy (estimate)	(45,000)	6	0.19%
Biodiversity and Urban Forest Strategy Task Force Support (OPS.25.042)	(12,000)	7	0.05%
Other	37,197	8	(0.15%)
2026 PROPOSED MUNICIPAL LEVY – DRAFT 3	\$ (24,609,613)		4.34%

- 1. Increase in Employee Benefit Rates** – Employee benefit renewal rates were unavailable when the initial draft budget was prepared. The insurer’s first quote indicated a 16.8% increase over the prior year. Human Resources challenged that quote and negotiated the renewal down to a “worst-case” outcome of 5% above the amount initially budgeted, thereby avoiding the larger increase implied by the original quote.
- 2. Update to Estimated Tax Penalty** – Projected tax penalty revenues now exceed the amounts in the original budget. Based on current collection trends and year-to-date results, the budget has been adjusted upward to a conservative estimate of expected 2026 revenues.
- 3. Correction/Update to Interfunctional Transfers** – An error was identified in the interfunctional transfer between Landfill and Wastewater related to leachate disposal; the adjustment shown corrects this. In addition, a new interfunctional transfer has been added to recover staff time for administering the Municipal Accommodation Tax.
- 4. Increase in OMPF Grant Funding** – Ontario Municipal Partnership Fund Grant amount for 2026 came in higher than staff initially estimated.
- 5. OCIF Asset Management Plan Funding** – The Ontario Community Infrastructure Fund allows municipalities to allocate a portion of their formula funding (up to 40% or \$80,000, whichever is less) to hours worked by municipal staff whose responsibilities include asset management planning. Given the amount of ongoing work required to update and maintain the Town’s Asset Management Plan staff are utilizing a portion of the OCIF funds to offset staff costs.
- 6. Increase in Grey Sauble Conservation Levy** – Estimates of the Grey Sauble Conservation Authority 2026 Levy came in higher than initially estimated. This estimate is still subject to change pending approval of the GSCA Board.

- 7. Inclusion of Financial Support for Biodiversity and Urban Strategy Task Force –**
Following the recommendations of Staff report OPS.25.042 Council directed staff to include \$12,000 in the 2026 Sustainability Operating Budget to support the Task Force activities and peer review the Biodiversity and Urban Forest Strategy.

Update on Landfill Expansion Phase 2

As initially mentioned, the project was budgeted in 2020 at \$4,070,000, based on the Phase 1 construction costs. Increased waste diversion and reduced waste disposal from the commercial sector have extended the capacity life of the Phase 1 cell, which has delayed the requirement to complete this project. Some annual escalation was added to the original project value; however, it has not kept pace with the current estimate of cost.

Working with the project engineer, the Town has a new project estimate of \$7,776,537. This is a combination of a Class “C” estimate based on final design and current area construction costs and includes all the project engineering.

Final Ministry of Environment, Conservation and Parks approval for this project was received in October. This project is ready to tender and is expected to take two construction seasons to complete. By December of 2025 the Site will have only 5 years of remaining capacity. However, once the Phase 2 cell is complete the Site will have, at current consumption rates, capacity until 2057.

The 2026 Capital Budget has not included this anticipated additional cost and instead, Staff will bring forward a report to Committee of the Whole in early 2026 that will review project costs and alternative options. This report will seek the support of Council to increase the estimated budget and proceed with this beneficial long-term landfill capacity investment and the Phase 2 expansion.

E. Strategic Priorities

1. Communication and Engagement

We will enhance communications and engagement between Town Staff, Town residents and stakeholders.

2. Organizational Excellence

We will continually seek out ways to improve the internal organization of Town Staff and the management of Town assets.

3. Community

We will protect and enhance the community feel and the character of the Town, while ensuring the responsible use of resources and restoration of nature.

4. Quality of Life

We will foster a high quality of life for full-time and part-time residents of all ages and stages, while welcoming visitors.

F. Environmental Impacts

N/A

G. Financial Impacts

2026 Proposed Fees and Charges

The Town collects fees and charges for various services to help reduce the burden on taxpayers, thereby decreasing the amount required through annual property taxes.

2026 Draft Budget

The Town's 2026 Draft Budget has a municipal tax rate increase of 4.34% over 2025 which equates to an additional \$97.55 annually for the average assessed home of \$530,000 for the Town's portion of the municipal taxes.

H. In Consultation With

Senior Management Team

I. Public Engagement

The topic of this Staff Report has been the subject of a Public Meeting which took place on November 10th, 2025. Those who provided comments at the Public Meeting, including anyone who has asked to receive notice regarding this matter, has been provided notice of this Staff Report.

Any comments regarding this report should be submitted to Monica Quinlan, Director of Corporate & Financial Services directorfit@thebluemountains.ca.

J. Attached

1. Public Comments received prior to the 9:00 a.m. November 7th, 2025 deadline along with Staffs Reponses

Respectfully submitted,

Monica Quinlan
Director of Corporate & Financial Services

For more information, please contact:

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Report Approval Details

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Final Approval Date:	Nov 13, 2025

This report and all of its attachments were approved and signed as outlined below:

Monica Quinlan - Nov 13, 2025 - 4:54 PM