

DATE: January 12, 2026

REPORT NO: T-01-2026

SUBJECT: **2026 Proposed Operating and Capital Budget Amendments**

CONTACT: Katelyn Repovs, CPA, CA Director, Corporate Services/CFO

OVERVIEW:

- Council was presented with the 2026 Proposed Operating and Capital Budget on November 17, 2025 (Report T-19-2025). This is the Township's first budget prepared under the direction of the Strong Mayor Powers framework, in accordance with Part VI.1 of the Municipal Act, 2001.
- Schedule A to this Report provides a summary of the Proposed Budget Amendments, received from Members of Council during the 30 business day period that covered November 18, 2025 to December 31, 2025. Operational and financial implications of these proposed amendments have been considered, with applicable comments provided by Administration in this Schedule.
- The purpose of this meeting is to consider/vote on Council's budget amendment submissions, with an additional meeting date set for January 13, 2026, if required.
- Following the Budget Amendment meeting(s), as required, the Mayor Vote Period and Post-Mayor Veto/Council Override Period will begin. After the process of amendments, vetoes and overrides have passed, the 2026 Budget will be deemed adopted.

RECOMMENDATION:

- 1) That, Information Report T-01-2026, titled "2026 Proposed Operating and Capital Budget Amendments" dated January 12, 2026, be received.

ALIGNMENT TO STRATEGIC PLAN:

The 2026 Proposed Operating and Capital Budget supports all of the Township's Strategic Plan Themes.

BACKGROUND:

At the Corporate Services Committee meeting on November 17, 2025, Council was

presented with the 2026 Proposed Operating and Capital Budget (Report T-19-2025). The Proposed 2026 Budget is supported by a proposed base tax levy of \$10,790,000 and a hospital levy of \$206,000.

Administration would like to provide two updates on the Proposed 2026 Budget, based on finalized Assessment Growth figures received after the November budget meeting:

- At the time of the November 17, 2025 report, Administration had not yet received the Assessment Roll for the 2026 Tax Year. Since this time, the Assessment Roll has been received from MPAC, and the final assessment growth value is known and quantified at a value of \$118,192 (or 1.15%). This is a small difference from the previously estimated assessment growth shared, which was valued at \$117,534. With this finalized assessment growth now known, the total proposed levy (which includes the general base levy and hospital levy), after the finalized 1.15% assessment growth figure, **represents a 3.97% increase over 2025's total levy.**
- In parts of Report T-19-2025, the 2026 Proposed Urban Service Area levy was noted as \$193,410. However, due to a transposition error, this instead should have been noted as \$193,140, which is comprised of a Streetlight Levy of \$52,190 and a Sidewalk Levy of \$140,950. Further, with the finalized assessment growth of the Urban Service Area now known, the proposed Urban Service Area levy, after the finalized 1.07% assessment growth figure, represents a 2.59% increase over 2025's Urban Service Area levy.

Following this November 17, 2025 meeting, the Council Amendment Period began for a 30 business day period. Members of Council were provided with a Budget Amendment Form to document any proposed budget amendments. The 30 business day period concluded on December 31, 2025, which was the deadline to submit amendments.

This meeting will consider and vote on Council's budget amendment submissions, with an additional meeting date set for January 13, 2026, if required. The budget amendment submissions will be reviewed individually and Council may pass resolutions to include the amendment as part of the budget, with a majority vote required to do so. For example, if six Members of Council are voting, it would require four 'in favour' votes for the budget amendment to be adopted and included in the Final Budget.

If amendments are passed by Council at this meeting (or January 13, 2026, as required) and the Mayor waives the right to veto those amendments, or if there are no approved amendments, the process stops, Administration will apply the approved Budget Amendments to the final 2026 Budget, and the Budget will be deemed adopted. Council is not required to pass a resolution to pass the budget.

If amendments are passed by Council that the Mayor wishes to veto, the Mayor Veto Period will commence for a 10 business day period that will cover from January 13/14, 2026 – January 27/28, 2026. The Mayor is required to provide each veto with reason through a Mayoral Decision, to be posted on the Township's website. Following this, the Post-Mayor Veto/Council Override period would take place over a 15 business day period,

covering between January 28/29, 2026 – February 17/18, 2026.

CURRENT SITUATION:

Schedule A to this Report provides a summary of the Proposed Budget Amendments that Administration received from Members of Council during the 30 business day period that covered November 18, 2025 to December 31, 2025. There was a total of 23 Proposed Budget Amendments received by the deadline of December 31, 2025, and these have been listed in chronological order of when they were formally submitted.

Operational impacts of the Proposed Budget Amendments were provided directly from the applicable Department. Financial implications of each were prepared by the Finance Department. This information is included in Schedule A alongside each Proposed Budget Amendment. In addition, Administration has calculated the Net General Levy Impact for each Proposed Budget Amendment in both dollar and percentage formats, for Council's review. If a Proposed Budget Amendment would not impact the general tax levy, this is noted.

FINANCIAL IMPLICATIONS:

As noted in Report T-19-2025, the proposed 2026 general tax levy is \$10,790,000, the 2026 hospital tax levy is \$206,000, and the 2026 urban service area levy of \$193,140. These proposed levy requirements represent the revenue that the Township needs to collect from taxpayers in order to fund services and infrastructure needs. Any Proposed Budget Amendments passed by Council, that have a tax levy impact as noted on Schedule A, will have an impact on these levy figures above.

Every \$102,551 increase or decrease in the tax-funded budget equates to a 1% general tax levy adjustment, which translates to an approximate \$17 adjustment in taxes paid on an average residential home assessed at \$390,400. The increase in the amount needed from the tax base does not directly relate to an increase in taxes on a residential home, but rather it is the increase in the overall tax levy required year over year.

Now that the finalized 2026 Assessment Roll from MPAC has been received, Administration has quantified the final 2026 Assessment Growth value. The below chart represents the estimated impact to the local and Education portions of the tax bill, based on an average assessment of \$390,400. This chart has been updated from the one seen in Report T-19-2025 to factor in the final Assessment Growth impact and the Education tax rates that were released by the Province in December 2025. At the time of writing this report, the Niagara Region budget had not yet been finalized, therefore that impact is excluded.

Based on the Township proposed budget to date and Education rates, the Township portion of the tax bill would see a monthly increase of \$5.76 on the average single detached home in the rural area and a monthly increase of \$5.91 on the average single detached home in the urban area of Smithville.

	2025 Total Taxes	2026 Total Taxes (Proposed)	\$ Change	% Change
Assessment	\$ 390,400	\$ 390,400	\$ -	0.00%
Municipal	\$ 1,733.78	\$ 1,803.42	\$ 69.64	4.02%
Hospital	\$ 34.98	\$ 34.43	\$ (0.55)	-1.57%
Total Township	\$ 1,768.76	\$ 1,837.85	\$ 69.09	3.91%
Region * 2026 impact unknown at time of writing report - excluded				
Education	\$ 597.31	\$ 597.31	\$ -	0.00%
Total with Education	\$ 2,366.07	\$ 2,435.16	\$ 69.09	2.92%
Urban Service Area	\$ 71.78	\$ 73.62	\$ 1.84	2.56%
Total with Education & Urban Service Area	\$ 2,437.85	\$ 2,508.78	\$ 70.93	2.91%

INTER-DEPARTMENTAL COMMENTS:

Department Heads were directed to start 2026 budget preparation with their staff in June 2025, who worked to send in initial budget plans, which were then reviewed and discussed with the Finance Department and CAO, resulting in the final draft document as presented to Council. The Library Board approves the budget submitted for the Library. The operational impacts of the Proposed Budget Amendments have been provided by the applicable departments. The Legal and Legislative Services department has been consulted throughout this process to ensure procedural adherence to the legislative requirements.

CONCLUSION:

The 2026 Proposed Operating and Capital Budget presented to Council is a collaboration between all Township departments. It is the first budget prepared under the Province's Strong Mayor Powers legislation. Any Proposed Budget Amendments passed by Council at tonight's meeting, that have a tax levy impact as noted on Schedule A, will have an impact on the 2026 tax levy requirement.

ATTACHMENTS:

1. Schedule A – Proposed Budget Amendments – Summary and Impact on Levy

Prepared & Submitted by:

Katelyn Repovs, CPA, CA
Director, Corporate Services/CFO

Approved by:

Truper McBride
CAO

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

Information Provided by Council Member					Information Provided by Applicable Township Administration			
Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-01-2025	2025-12-08	Operating Budget - Staffing	Fire Department - Wages and Benefits	<p>That Administration amend the draft Operating and Capital budget by delaying the transition of the Fire Administrative Assistant to full-time status until July 1, 2026. This adjustment will decrease the Fire Department budget by \$18,000 for the 2026 fiscal year.</p>	<p>Please refer to Schedule H of Report T-19-2025 (page 104 of the budget package) that outlines the business case to increase this position to full-time status. The impact of this amendment would be as follows:</p> <ul style="list-style-type: none">• Administration – The AA role supports both the Fire Chief, Deputy Fire Chief and Director CPS. Risks include delays in daily administrative functions of the CPS critical to Fire/CS department operations. Delayed legislated Call data entry, training certification / tracking and organization, backlog of community requests response, fire prevention activities, and reports to Council for both Fire and Director CPS.• Support - Reduced availability to support Director of CPS, Fire Chief and Deputy Chief during time-sensitive issues. Not available to support time sensitive/emergency responses on days off.• Finance impact - Reduced capacity to maintain payroll data entry, track deadlines and reporting requirements, support funding applications, manage invoice approval and coding, financial reconciliation, or budget tracking in a timely manner. Complete inability to create a process to collect fees from non-community members involved in motor vehicle accidents while traveling through West Lincoln.• Increased Risk to Senior Leadership Capacity - Administrative workload would shift back to Director, Fire Chief and Deputy Chief. Taking senior leadership away from their tasks at hand.	<p>Deferring the transition of this role to full-time status until July 1, 2026 can result in a decrease to the 2026 general tax levy of \$18,000.</p> <p>As a best budgeting practice, Administration recommends reflecting the full annualized impact of position changes in the year they occur. However, if Council wishes to proceed with this resolution as presented, the 2027 budget will need to include the remaining amount required to fully annualize this position's transition to full-time status.</p>	(\$18,000)	(0.18%)
PBA-02-2025	2025-12-08	Operating Budget	Recreation Department - Wages and Benefits	<p>That Administration amend the draft Operating and Capital budget by eliminating the \$24,500 budget increase, related to increase in hours for Parks/Recreation Part-Time Staff.</p>	<p>This \$24,000 increase is a combination of additional parks staff in May and June, and an increase in customer service hours at the WLCC. The Parks staff increase is due to the changing weather in Niagara. Our parks need cutting earlier into the spring each year. By May we need full time crews cutting grass on a regular basis throughout the Township. This is a change to previous weather patterns in West Lincoln, hence the additional need for staff time.</p> <p>Customer service staff increases at the WLCC will enable WL to continue to provide the enhanced customer service at the WLCC. For example having coverage at the front desk during all open hours and to allow WL to collect fees, complete insurance applications for community halls and permit bookings. We have developed a customer service model that ensures coverage from 8:30 am to 9:00 pm and wish to continue this level of service. This will also allow for an increase in awareness within the community of what programs and services we offer. It will also facilitate the WLCC becoming a hub for our community where residents can get information, pay for programs, rent facilities, etc. anytime the facility is open. Without these increases we will be unable to provide the new service level established in 2025.</p>	<p>Removing the addition of the Part-Time Parks/Recreation staff hour increases would result in a general levy reduction of \$24,500.</p> <p>As noted in the 2026 Budget Presentation (Schedule I to Report T-19-2025), this service enhancement budget impact is mitigated by an increase in recreation user fee revenue as reflected in the proposed budget. If these additional staff hours are not approved, there is a possibility that this increase in user fee revenue may not be fully achieved.</p>	(\$24,500)	(0.24%)
PBA-03-2025	2025-12-08	Operating Budget	Fire Department - User Fee Revenue	<p>That Administration amend the draft Operating and Capital budget by adding \$5,000 in user fee revenue to the Fire Department, to anticipate cost recovery efforts through MVC insurance claims and services.</p>	<p>The Fire Department is in the process of determining the methodology and framework for billing out-of-municipality residents for MVC call responses attended in West Lincoln by WLFD. At this point it appears that there is substantial administrative work required to enact this approach, potentially involving access to driver's abstracts through the Provincial portal, contacting insurance companies and/or the drivers, completing correspondence etc. There are currently several municipalities in Niagara who are already using this model, and WLFD has been in contact with them to help develop this approach.</p> <p>Adding the figure of \$5,000 to the budget in anticipation of the collection of these fees is a reasonably achievable amount, but it should be noted that this initiative is administratively heavy, requiring substantial time for the Chiefs to develop, but particularly challenging for the Fire Administrator to carry out on an ongoing basis. As the Fire Administrator is currently a part-time position, it may be difficult to support the administrative requirements of the submission of invoices and collection of fees with the current number of working hours available. This may delay the establishment of the collection system and satisfying the ongoing collection requirements.</p>	<p>The addition of \$5,000 in Fire User Fee Revenue to the 2026 budget would result in a general levy reduction of \$5,000.</p> <p>The budget does not currently reflect a value for this type of user fee, as there is no historical data to prove this level of revenue can be achieved (as it would be a new revenue stream for the Township). A budgeting best practice for user fee revenue is to use multiple years of past actuals to identify trends and what constitutes a reasonable revenue base for inclusion in the budget.</p>	(\$5,000)	(0.05%)
PBA-04-2025	2025-12-16	Operating Budget - Staffing	Fire Department - Wages and Benefits	<p>That Administration amend the draft Operating and Capital budget by deferring the addition of the Fire Administrator Role to be considered for the 2027 budget.</p>	<p>This resolution is regarding the same Staffing Level Enhancement discussed in PBA-01-2025 above.</p> <p>Please refer to the Operational Impact in PBA-01-2025.</p>	<p>Delaying the transition of this role to full-time status, for consideration instead in the 2027 budget, will result in a reduction to the 2026 tax levy requirement of \$36,000.</p>	(\$36,000)	(0.35%)

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

Information Provided by Council Member					Information Provided by Applicable Township Administration			
Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-05-2025	2025-12-16	Operating Budget	General Operating - Funding from Reserves	That Administration amend the draft Operating and Capital budget by reducing the general tax levy by \$205,100, funded through the 2024 surplus.	There is no direct operational impact associated with this budget resolution. During the 2026 year, as directed, Administration will be researching further tax stabilization strategies and report back to Council. Further, for the purpose of providing implications to this resolution, given that the 2024 operating surplus has been fully allocated to the Contingency Reserve (Staff Report T-17-2025), with no further amount remaining to be allocated, Administration has interpreted the intent for the funding of this reduction to come from the 2025 anticipated surplus.	<p>For several years, the Township's base budget amount has included a funding amount of \$150,000, which represents a portion of the prior year surplus. In each year this has been part of the base budget, it has effectively lowered the overall tax levy requirement. Through the 2026 budget process, Administration has already been directed to increase this base level by \$100,000, which means that the 2026 proposed budget currently reflects \$250,000 from the 2025 (prior year) surplus. This means that in future budget years, if Council would like to maintain this same base level of funding, there must be a minimum \$250,000 operating surplus expected to continue with this methodology.</p> <p>Administration recognizes the desire/interest in providing tax relief to taxpayers in 2026; however Administration respectfully and strongly cautions and does not recommend using any further amounts from the anticipated 2025 surplus, to fund the 2026 budget. Surpluses are not guaranteed each year and are not a permanent source of funding; and while the Township has been fortunate over the past few years to achieve healthy surpluses, this is unlikely to continue at the same level going forward. When the Township does achieve surpluses, it is a best practice to set aside these funds to one-time items (such as transfers to reserves). The budget amendment wording proposes the use of a one time surplus to fund a base tax levy reduction in 2026, which would create a structural budget gap in a future budget (as early as 2027) and beyond, unless matching ongoing savings or new revenues are identified. Without these, there is risk for large levy fluctuations in the future budgets, which Administration aims to avoid.</p> <p>If Council directed Administration to proceed with this resolution, it would mean that \$205,100 in funding from the prior year surplus would be added to the 2026 budget, which would lower the tax levy requirement in 2026 by \$205,100. The 2026 budget would then reflect \$455,100 in funding from the prior year surplus and this would become part of the base budget. The Township would need to achieve a minimum of \$455,100 in annual surpluses going forward, if this base level was to be maintained as is, which is unlikely to be achieved in the future.</p>	(\$205,100)	(2.00%)
PBA-06-2025	2025-12-16	Operating Budget - Staffing	Recreation Department - Wages and Benefits	That Administration amend the draft Operating and Capital budget by removing the proposed Events Planner position, for a total of \$98,600.	<p>Administration would like to draw Council's attention to Schedule H of Report T-19-2025 (page 110 of the budget package) that outlines the business case for this position. The impact of removing the Special Events Coordinator role will be significant. West Lincoln has become accustomed to very popular and well executed community events. These events include the Christmas market and Santa Claus parade, Harvest Routes, Family Day, Easter Egg Hunt and Activities, Music, Market Park It, Canada Day and movies in the park for our youth. Historically many of these events were provided predominately by volunteers. For example up until 2025 the Santa Claus parade was not organized by the Municipality, but was organized by a voluntary community committee. When that committee disbanded, Council funded a part-time events coordinator to ensure that the parade tradition could continue. Another example of such events is the Music, Market Park It summer events are completely organized by the Events Coordinator role. This involves booking musical talent, reaching out to vendors and enticing them to participate, and finally arranging payments. This work entails many hours prior to the summer season and then requires on-site supervision and coordination during the events.</p> <p>Council has indicated that they support the expansion of the events provided by the Township to the community, with suggestions such as a genuine Farmer's market. Furthermore it has been identified that the Township currently lacks the capacity to effectively pursue all available grants for programming in Community Services. As a result, the Township has not been overly successful in obtaining grant monies for our seniors, youth and recreation facilities and programing. The Township requires a full time Events Coordinator to provide grant application capacity and expertise to bring in funding across the portfolio. A full time role would also attract more qualified candidates with experience in event planning and grant applications.</p> <p>If Council would like to fully remove this position, there will be multiple repercussions:</p> <p>1. In regard to the Music, Market, Park it event it is very likely that the event will need to be discontinued or significantly downsized. The Township does not have the capacity to run this event while also managing a summer camp, a large-scale Canada day preparations plus the planning portion of the Santa Claus Parade. Furthermore WL does not have the capacity to provide the planning and preparatory work for this event. Not only does the Event Coordinator provide this</p>	<p>Removing this role from the 2026 Budget will result in a reduction to the 2026 levy requirement of \$98,600. As noted in the 2026 Budget Presentation (Schedule I to Report T-19-2025, page 133 of the Budget Package), this staffing enhancement budget impact is mitigated by an increase in recreation user fee revenue as reflected in the proposed budget.</p> <p>If this position is not approved, there is a possibility that this budgeted increase in user fee revenue may not be fully achieved. Therefore, Administration would recommend an amendment to decrease the recreation service fees within the consolidated user fees and charges by-law.</p>	(\$98,600)	(0.96%)

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

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					support and expertise but they do so at a lower rate of pay than our Recreation and Wellness Programmer role. 2. The Christmas Market would likely need to be cancelled as the focus of staff would have to be on the Santa Claus Parade that is provided historically on the same day and requires extensive staffing. The market requires extensive preliminary planning and requires staff and staff supervision on the day. It would be difficult to maintain multiple events on one day without a full time, dedicated, and event educated body. 3. Harvest Roots – This event will have to be downsized without an Events Planner. We may have to limit the programs to just on site at WLCC and not in Wellandport without a support staff out there to manage those programs. 4. At WL it has been identified that there is a lack of expertise among staff in regard to Sponsorship and Grant writing. A significant expectation of the new Events Planner would be that they would bring this expertise to West Lincoln. Without this role, WL will likely attract fewer sponsor and grant monies. This will have a negative effect on the revenue portion of these events. 5. Family Day and Easter are large events that attract a large number of community members. Again these events require extensive pre-planning and a large number of staff on-site during the events. Should the Events Planner role be eliminated these special events will need to be scaled back. 6. There is a serious concern that staff burn-out will increase should the WLCC not be properly staffed to deliver the community events. Staff are currently working their full hours, plus an addition 70 to 80 over-time hours, plus significant unpaid hours. This is not a sustainable staffing model.			
PBA-07-2025	2025-12-16	Capital Budget	Infrastructure Department and Building Department	That Administration amend the draft Operating and Capital budget by removing all vehicle procurement requests for 2026; and, That Administration pursue an alternative service delivery model and report back to Council on the agreement.	<u>Infrastructure Department:</u> There is a purchase of a new SUV to replace the 2014 GMC. A reliable fleet vehicle ensures staff can effectively manage and oversee infrastructure projects, respond to service requests, and maintain operational continuity across the Township's transportation network. The existing 2014 SUV currently in use is experiencing increased maintenance costs and reduced reliability. The new vehicle will support staff in performing site inspections, supervising construction and maintenance activities, attending emergency calls, and travelling between Township facilities and project locations. Replacing aging vehicles reduces maintenance costs, increases reliability, and supports efficient service delivery. Ensuring staff have safe and dependable transportation enhances their ability to respond promptly to infrastructure issues and maintain service levels, contributing to the overall livability and safety of the community. This purchase can be deferred to later in 2026 or until such time that a Administration pursues an alternative service delivery model, however there is a risk of operational downtime, increased maintenance costs, and fuel efficiency. <u>Building Department:</u> The Building Department currently operates two vehicles being a GMC Pick-up truck and a 2016 Nissan Micra. In addition to being utilized by Building staff, the vehicles are also utilized by Bylaw and Planning Staff. The Micra is the vehicle being requested for replacement in the 2026 Budget. This vehicle has had to undergo a number of repairs in the last year and reliability has decreased. A larger SUV with all-wheel-drive is a more appropriate vehicle for Building inspections and Bylaw services which can often require off road access. This purchase can be deferred to later in 2026 or until such time that a Administration pursues an alternative service delivery model, however there is a risk of operational downtime, increased maintenance costs, and fuel efficiency.	The Infrastructure Department's vehicle is funded by a transfer from the Equipment Reserve of \$70,000. The Building Department's vehicle is funded by a transfer from the Building Reserve, which is a Rate-Funded service area and therefore has no impact on the general tax levy. While Administration explores options for an alternative service delivery model, including a thorough financial analysis of the various options, the vehicle procurement can be deferred later into 2026. However, at this time, given no decision has been reached on changes made to the service delivery model, including the financial implications of this, Administration does not recommend any changes to the 2026 Capital budget, and instead recommends revisiting through the 2027 budget process, once further analysis has been complete. This translates to no recommended change to the 2026 Operating Budget's Equipment Reserve contribution and no change to the general tax levy.	\$0	0.00%
PBA-08-2025	2025-12-16	Capital Budget and Operating Budget	Recreation Department - Capital Project, Sponsorship Revenue and Program Supplies	That Administration amend the draft Operating and Capital budget by removing the hanging basket program and to discontinue the service to allocate those staff resources elsewhere.	The hanging baskets are a key component of the beautification of the West Lincoln urban centre. The flowers cost WL approximately \$4,200 but this amount is largely offset by community sponsorships of approximately \$4,000 annually, as reflected in the 2026 budget. The remaining costs associated with the hanging baskets are the cost of replacing the brackets and watering the flowers. The replacement of functional, safe brackets are essential to the provision of hanging baskets and the amount required for 2026 is \$12,500. This is a full replacement as they have previously not been replaced in a regular and timely manner and have thus fallen into disrepair. Parks staff, mainly summer students, are involved in maintaining these baskets. If this service is removed, those staff can be reallocated to other tasks.	Project 1317 "Hanging Basket Bracket Replacement" is a 2026 capital project, at a cost of \$12,500 and funded through the Capital Reserve. If this project were removed from the Capital Budget, given the dollar value of the project, Administration would not recommend any changes to the capital reserve contribution through the 2026 budget. The Capital Reserve is significantly below its target balance of \$2,500,000 and per Administration's projections (please refer to Schedule I of Report T-19-2025, pages 152-153 of the Budget Package), will be in a negative balance in years 2030-2031, therefore it is important to maintain contribution levels to this reserve to ensure its health. Excluding staffing, the net annual operating cost of this program is approximately \$200, as the cost of the flower baskets (\$4,200) are largely offset by sponsorship revenue received (\$4,000). From a staffing perspective, Administration would plan to reallocate the staff previously assigned to maintenance of the baskets to other tasks, so there would be no staffing budget impact. Therefore if this program was eliminated from the 2026 budget, it would result in a levy reduction of \$200.	(\$200)	(0.00%)
PBA-09-2025	2025-12-28	Operating Budget - Staffing	Recreation Department - Wages and Benefits	Administration Operating and Capital Budget remove proposed Events Planner position of \$98,600.	This resolution is regarding the same Staffing Level Enhancement discussed in PBA-06-2025 above. Please refer to the Operational Impact in PBA-06-2025.	This resolution is regarding the same Staffing Level Enhancement discussed in PBA-06-2025 above. Please refer to the Financial Impact in PBA-06-2025.	(\$98,600)	(0.96%)

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

Information Provided by Council Member					Information Provided by Applicable Township Administration			
Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-10-2025	2025-12-28	Operating Budget	General Operating - Funding from Reserves	Administration Operating and Capital Budget remove \$100,000 funding through the 2024 surplus.	<p>There is no direct operational impact associated with this budget resolution. During the 2026 year, as directed, Administration will be researching further tax stabilization strategies and report back to Council. Further, for the purpose of providing implications to this resolution, given that the 2024 operating surplus has been fully allocated to the Contingency Reserve (Staff Report T-17-2025), with no further amount remaining to be allocated, Administration has interpreted the intent for the funding of this reduction to come from the 2025 anticipated surplus.</p>	<p>As discussed in PBA-05-2025, for several years, the Township's base budget amount has included a funding amount of \$150,000, which represents a portion of the prior year surplus. In each year this has been part of the base budget, it has effectively lowered the overall tax levy requirement. Through the 2026 budget process, Administration was directed to increase this base level by a further \$100,000, which means that the 2026 proposed budget currently reflects \$250,000 from the 2025 (prior year) surplus. This means that in future budget years, if Council would like to maintain this same base level of budget funding, there must be a minimum \$250,000 operating surplus expected.</p> <p>If Council directed Administration to proceed with this resolution, which Administration interprets is to reduce the Operating Budget (and thus tax levy) by \$100,000, with increased funding through the prior year surplus, it would mean that a further \$100,000 in funding from the prior year surplus would be added to the 2026 budget, which would lower the tax levy requirement in 2026 by \$100,000. The 2026 budget would then reflect \$350,000 in funding from the prior year surplus and this would become part of the base budget (unless reduced in a future budget, which would mean a tax levy increase and create fluctuations in the levy). The Township would need to achieve a minimum of \$350,000 in annual surpluses going forward, if this base level was to be maintained as is, which is unlikely to be achieved in the future.</p>	(\$100,000)	(0.98%)
PBA-11-2025	2025-12-28	Operating Budget - Staffing	All Township Departments	<p>That the Administration delay the salary implementation grid for 1 year and reimplement in 2026.</p>	<p>The non-union salary grid implementation plan was approved by Council in November 2021. The 2022 budget included the first step of the plan. The original plan was to ease the implementation costs onto the general tax levy over a 6 year timeline (2022-2027), with using the Contingency Reserve as a funding source, in combination with the tax levy. During the 2023 budget proceedings, due to Council desire for a lower tax levy, the Non-Union Grid Implementation had been extended by one year (from 6 to 7 years), meaning that the impact of the changes were changed to be funded by the tax base in 2028, as opposed to 2027, which was the original plan. This extension back in 2023 required further use of the Contingency Reserve to offset the costs not covered through the tax levy.</p> <p>Administration's understanding of this resolution is the request to extend the non-union salary grid implementation plan for another year, meaning that instead of the previously extended 7 year timeline, the implementation would be over an 8 year timeline (with 2029 being the year where all impact of the changes will be completed funded by the tax base). It's important to note that this request would not result in the permanent lowering of the tax levy requirement; instead, it would result in a temporary deferral of the tax levy increase, and would require in a slightly higher tax levy increase than planned in the 2027-2029 budgets to make up for this 1 year extension.</p> <p>There is operational risk to this approach, as this could delay Administration's ability to perform updated formal market reviews, which are recommended to take place every 3-5 years as an industry best practice. This could pose issues in attraction/retention and for maintaining internal equity, although the exact impact depends on West Lincoln's market position and current pressure points in key roles at the time of market evaluation.</p>	<p>Please refer to Report T-19-2025, Schedule I, page 129, which shows the current remaining years in the Non-Union Grid Implementation. Currently, the 2027 tax year would be the last year that this program receives funding support from the Contingency Reserve, with the full impact on the tax levy recognized in 2028. If it is the will of Council to extend the Non-Union Salary Grid Implementation program by 1 year, this would mean that further use of the Contingency Reserve would be needed to support this extension, with the full program on the tax levy by the year 2029 (rather than the current plan of having it fully funded by the levy in 2028).</p> <p>Currently, the 2026 Budget is supported by \$150,000 in funding from the Contingency Reserve, related to the current implementation plan. Based on Administration's analysis, if Council directed to extend by 1 year, the amount of the Contingency Reserve funding in the 2026 Budget could be increased by a further \$30,000. This would translate to a \$30,000 reduction in the tax levy requirement. Administration would generally not recommend this approach, given the impact to future tax rate increases to make up for this temporary increase in Contingency Reserve funding in the 2026 budget.</p> <p>Further, if Administration proceeds with updated market job evaluations in the near future, it would be difficult from a funding perspective for the Township to have the ability to fund both the previous 2021 program, along with this future program, simultaneously.</p>	(\$30,000)	(0.29%)
PBA-12-2025	2025-12-28	Capital Budget	All Township Departments	<p>That such projects in the Ten Year Capital Plan be removed and a whole new 10 Year Capital Plan be discussed among all Members of Council.</p> <p>Removing all projects in the Ten Year Plan and/or potentially reconstructing the Plan at this point in time would require extensive Administration time. If this direction was provided, this could cause significant delays in passing of the 2026 budget.</p>	<p>Administration began developing the 2026 Budget in June 2025 and presented the proposed budget six months later in November 2025. The preparation of the 2026 Capital Budget and Ten Year Capital Plan is a substantial undertaking which involves every Township Department. These financial plans are directly informed by several key Township documents, including but not limited to the Corporate Strategic Plan, Asset Management Plans, asset condition information, growth projections and the Official Plan, Development Charge Background Study, and several Master Plans, such as the Transportation Master Plan and Water and Wastewater Master Servicing Plan. Many of these documents have been prepared in consultation with vendors and consultants that are experts in their respective fields. Therefore, Administration believes that projects proposed in the Ten Year Capital Plan are all warranted and in the best interest of the Township. Administration would like to remind Council of the Detail Project Sheets that are included in Schedule D to Report T-19-2025 which provides a defensible justification to each Project.</p>	<p>Reopening the entire Proposed Ten Year Capital Plan at this stage in the budget process would create significant administrative burden, delay delivery of priority projects, and jeopardize the Township's ability to manage debt, reserves, and external funding responsibly. If the budget is significantly delayed, it could impact the Township's ability to produce final tax bills, of which is the main source of revenue for the Township.</p> <p>Without further direction on specific changes to the Township's Proposed Ten Year Capital Plan, there is currently no impact on the general tax levy coming from this resolution.</p>	\$0	0.00%

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

Information Provided by Council Member					Information Provided by Applicable Township Administration			
Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-13-2025	2025-12-29	Operating Budget	Water and Wastewater Departments - Repairs and Maintenance	That, Administration amend the Proposed 2026 Operating and Capital Budget by reallocating the costs for the small container water fill station service, estimated at a cost of \$4,100 in 2026, from the Water/ Wastewater Budget to the General Operating Budget, to be funded through the tax levy.	There is no operational impact; this service will still be provided, the resolution is regarding the funding source for this service.	If this resolution is passed, it would result in costs of providing the small container water fill station service to be funded by the general tax levy, rather than through the current funding source, which is the Water/Wastewater budget. This would result in an increase to the general tax levy requirement of \$4,100. The Water/Wastewater 2026 Budget would be reduced by this expenditure amount of \$4,100, with the offset going towards the contribution to the Water and Wastewater Reserves. The Water and Wastewater budgets are Rate-Funded Service Areas, therefore have no impact on the general tax levy. Administration does not recommend any changes to the 2026 water and wastewater rates.	\$4,100	0.04%
PBA-14-2025	2025-12-29	Operating Budget	General Operating - Funding from Reserves	That, Administration amend the Proposed 2026 Operating and Capital Budget proposal by \$205,102 aka. (an approximate 2% reduction)	There is no direct operational impact associated with this budget resolution. During the 2026 year, as directed, Administration will be researching further tax stabilization strategies and report back to Council.	This resolution is regarding the same proposed amendment discussed in PBA-05-2025 above. Please refer to the Financial Impact in PBA-05-2025 for more information. If Council directed Administration to proceed with this resolution, it would mean that \$205,102 in funding from the prior year surplus would be added to the 2026 budget, which would lower the tax levy requirement in 2026 by \$205,102. The 2026 budget would then reflect \$455,102 in funding from the prior year surplus and this would become part of the base budget (unless reduced in a future budget, which would mean a tax levy increase and create fluctuations in the levy). The Township would need to achieve a minimum of \$455,102 in annual surpluses going forward, if this base level was to be maintained as is, which is unlikely to be achieved in the future.	(\$205,102)	(2.00%)
PBA-15-2025	2025-12-29	Operating Budget	Urban Service Area Streetlight and Sidewalk Departments	That, Administration amend the Proposed 2026 Operating and Capital Budget by reducing the Urban Service Area levy, to reflect a levy amount of \$188,300, so that the impact to the average Urban Service Area property remains consistent with the 2025 budget.	<p>The proposed reduction to the Urban Service Area levy to \$188,300, in order to maintain consistency with the 2025 budget impact, would result in a corresponding reduction in available funding for Urban Service Area (urban centre of Smithville) for operational programs such as:</p> <ul style="list-style-type: none">• Operating and maintenance costs of Streetlights• Sidewalk related costs, including routine sidewalk maintenance and sidewalk snow removal <p>Reduced funding may constrain the department's capacity to respond to service requests and to address minimum maintenance standards. Administration would be required to reassess service requests in order to mitigate risk exposure to align expenditures with the revised levy amount.</p>	<p>If the Urban Service Area levy requirement is set at a 2026 level of \$188,300, this would result in a \$4,840 decrease to the currently proposed Urban Service Area levy of \$193,140. The 2025 Urban Service Area levy was \$186,320. There is a 2026 assessment growth of 1.07% within the Urban Service Area (quantified as having a value of \$1,980), which can offset the impact of any rate increases. Because of this and with the proposed amendment, the Urban Service Area levy can be set at \$188,300 for 2026, and there would be no net increase from 2025 for the average taxpayer.</p> <p>In order for this to happen, there would need to be a reduction in the Urban Streetlight and/or Urban Sidewalk expenditures by \$4,840, in order to reduce the Urban Service Area levy by this amount. This would reduce the Urban Service Area levy, after assessment growth, by 2.59%, resulting in an average 0% increase to the average residential taxpayer. There is no impact to the general tax levy, as the Urban Service Area levy is a separately-funded service area.</p>	\$0	0.00%
PBA-16-2025	2025-12-29	Operating Budget	Urban Service Area Streetlight and Sidewalk Departments	That, Administration report back to Council before the proposal of the 2027 Operating and Capital budget, in regards to a plan in how to phase out the Urban Service Area Levy.	<p>Administration's current understanding of this resolution is the desire for Streetlight and Sidewalk service levels in the Urban Service Area to remain the same, and that the resolution is regarding the funding source.</p> <p>If this resolution is passed, from an operational perspective, this would require Administration to designate time and resources to researching, conducting a financial analysis, and preparing a staff report to bring back to Council on this topic.</p>	If this resolution is passed, this would require Administration to designate internal staff time and resources to complete this task. Administration's staff report would outline information on what a phasing out of this levy could look like, and the financial impact on the general tax levy. There would be no impact to the 2026 budget.	\$0	0.00%

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

Information Provided by Council Member					Information Provided by Applicable Township Administration			
Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-17-2025	2025-12-30	Operating Budget - Staffing	Corporate Services - Wages and Benefits	That the Customer Service/Administrative Assistant be held at 2025 spending level or part-time and not made a full time position for 2026, and That the position be brought forward indicating justification to Council for review prior to the commencement of the 2027 Budget.	<p>Please refer to Schedule H of Report T-19-2025 (page 111 of the budget package) that outlines the business case to increase this position to full-time status. If this role was not expanded for its current part-time funding status to a full-time position during the 2026 budget process, there will negative consequences for the Township, as outlined below:</p> <ul style="list-style-type: none">• Service Level Impacts - Limiting the position to part-time hours risks reduced service quality and responsiveness to residents. Front counter availability, telephone and email inquiries, and general administrative tasks may experience delays, leading to lower public satisfaction and reputational impacts for the Township.• Operational Inefficiency - Departments relying on Corporate Services for coordination and administrative support will face service challenges. Incomplete coverage during business hours may lead to duplicated effort by other staff or delayed processing of key tasks.• Increased Staff Workload and Burnout - Full-time staff may continue to absorb additional administrative duties beyond their core duties, which can contribute to lower productivity and potential burnout. This can increase turnover risk. Further, it is important to note that not having this full-time resource in place shifts more administrative work on Senior Leadership, which takes away from their ability to engage in important strategic and leadership decisions.• Public Perception and Accessibility - With a part-time funding model for this role, there is a risk of reduced availability at the front counter or by phone during regular business hours, which may convey an impression of limited accessibility or responsiveness, particularly in smaller municipalities like the Township where we understand that personal interaction is highly valued by Township residents.• Risk to Organizational Continuity - Leaving this role in a part-time status may increase the Township to vulnerability in operational interruptions during absences. With limited cross-coverage, even short-term leaves could result in gaps in service delivery and communication breakdowns between departments.	If this resolution was passed, it would result in a decrease to the Corporate Services Wage and Benefits expenditures, with a corresponding decrease in the levy requirement by \$36,620.	(\$36,620)	(0.36%)
PBA-18-2025	2025-12-30	Capital Budget	Recreation Department - Ice Resurfacer Project	To postpone approval of new ice resurfacer from 2026 to 2028 in order to seek partners and sponsors to support or fully fund the purchase. While moving does not eliminate the expense, there could be substantial cost reduction if new programs (provincial) or community members were approached to assist with program.	<p>West Lincoln's current model is a 2016. Life expectancy of an ice resurfacer is 7-10 years. Without a proper replacement to this critical capital investment, we risk a significant outage to our ice usage. With a single pad facility and a single ice resurfacer if we have a breakdown, or repair issues, it can cause extended down time. Currently, we are regularly dealing with breakdown issues that may become critical in the near future.</p> <p>Since ice installation in September for the 2025/26 season we have had two separate mechanical breakdowns. Luckily, in both instances, the operators were able to get the machine off of the ice without substantial damage to the surface. As well, in both instances they were able to reset the machine without losing ice time. There was repair costs in excess of \$1,000 for each of these repairs.</p> <p>As the resurfacer is past its life expectancy we do not know when the next breakdown will be a terminal one. A terminal breakdown would mean a rush purchase of a new machine, extensive costs in a short-term rental, or a potentially considerable repair bill to an unreliable asset. All three of these options are less than optimal for such an expensive asset.</p> <p>Without an ice resurfacer we will not be able to operate the largest recreational asset in the Townships inventory (the ice pad).</p> <p>Administration is currently in the process of examining sponsorship opportunities for the arena and the gymnasium, including large assets such as an ice resurfacer. However, the ice resurfacer is in a state of serious disrepair.</p>	<p>Project 495 "Ice Resurfacer" is a 2026 capital project, at a cost of \$280,000, and funded through the WLCC Reserve. If this project was deferred in the Capital Budget from 2026 to 2028, Administration would not recommend any changes to the WLCC reserve contribution in the 2026 budget. Therefore no changes to the proposed levy requirement. It is important to note that reserve contributions made in the 2026 budget year not only support projects scheduled for 2026, but also help fund capital projects planned for the Township's future. Building up adequate funds in a reserve takes time, to ensure that both short and long-term capital needs of the Township can be supported in a fiscally responsible manner. If Council would like to defer a reserve-funded capital project by only 1-2 years, this typically has no impact on the recommended reserve contribution in the current year budget.</p> <p>If the Township was successful in obtaining grant or sponsorship funding for this equipment, Administration can request a mid-year budget amendment to update the funding source.</p>	\$0	0.00%

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

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Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-19-2025	2025-12-30	Operating Budget	Recreation Department - Recreation Programs	<p>That the increase in spending currently in the budget to support Canada Day and other events (\$19,400) be reduced to \$10,000.</p>	<p>The proposed \$19,400 budget increase reflects a combination of operational requirements and external cost pressures, with some minor additions to the programming of the event:</p> <ul style="list-style-type: none">• The increased cost in fencing reflects fire safety needs for the fireworks. These increased fire costs were incorporated into the budget following discussions with the fireworks contractor, who identified enhanced safety requirements. These adjustments are intended to ensure that appropriate risk mitigation measures are in place and that the event continues to meet safety expectations for large public gatherings.• The increase in fireworks costs reflect increased costs. While the fireworks company is Canadian, they source their fireworks from the USA and other countries, and tariffs have affected their cost.• The increase in portable toilets and transportation arise out of concerns raised by community members last Canada Day. Approximately 1,500 people attended the event that the availability of washroom facilities was insufficient. Also while WLCC provided 3 local buses through Smithville to the event, there were concerns expressed that Caistor and Wellandport also needed transportation. Given the lack of parking in town for 1,500 people we have allocated modest increases to both transportation and portable washroom services in order to improve accessibility, reduce wait times, and enhance the overall attendee experience.• In regard to entertainment costs, the enhanced services reflect more programing for children and music for adults participating in the event.• Finally, inflationary pressures have had a notable impact on the cost of sound services. This increase does not represent an enhancement or upgrade to the sound production but rather reflects the higher market cost required to maintain the same level of service provided in prior years. In 2025 the sound production company indicated that they would be raising their fees in 2026 in the amount of around 50%. <p>Should a reduction of \$9,400 be required, it would necessitate adjustments across these areas, which could have implications for event safety, accessibility, and overall service delivery. Staff have attempted to balance fiscal responsibility with the need to address identified risks and community feedback. We would prioritize reducing the children and adult programing, but it will be challenging to not provide the other areas given the safety and community members' concerns.</p>	<p>If this resolution was passed, it would result in a decrease to the Recreation Program Canada Day event expenditures and a reduction to the 2026 general levy requirement by \$9,400.</p>	(\$9,400)	(0.09%)
PBA-20-2025	2025-12-30	Operating Budget - Staffing	Recreation Department - Wages and Benefits	<p>While there may not be full savings to the levy, the position of full-time Events Coordinator to be removed from this budget, to be reconsidered in 2028 after the new administrative staff have had time to fully consider departmental reorganization and skills required and report back to Council.</p>	<p>This resolution is regarding the same Staffing Level Enhancement discussed in PBA-06-2025 above. Please refer to the Operational Impact in PBA-06-2025.</p> <p>Further, the creation of the new Community and Protective services division has resulted in a new Director and Manager within the department. In Q4 2025, the Manager and Director reviewed the recreational programming needs, specifically community events, and have determined there is a need for a full time events coordinator. Working with HR we reviewed the job description and ensured the important role of fundraising and grant writing was highlighted.</p>	<p>This resolution is regarding the same Staffing Level Enhancement discussed in PBA-06-2025 above.</p> <p>Please refer to the Financial Impact in PBA-06-2025.</p>	(\$98,600)	(0.96%)
PBA-21-2025	2025-12-30	Operating Budget - Staffing	Fire Department - Wages and Benefits	<p>That the position of Fire Administrative Assistant be held at the 2025 level and not increased to full-time, and that all proposed increases in positions, full FTEs, or partials be brought to Council for review prior to commencement of the 2027 budget.</p>	<p>This resolution is regarding the same Staffing Level Enhancement discussed in PBA-01-2025 and PBA-04-2025 above.</p> <p>Please refer to the Operational Impact in PBA-01-2025/PBA-04-2025.</p> <p>Regarding the second component of this resolution, Administration will take into account this feedback and aim to bring a separate staff report to Council outlining staffing requirements ahead of the 2027 budget presentation.</p>	<p>Delaying the transition of this role to full-time status outside of the 2026 budget period will result in a reduction to the 2026 levy requirement of \$36,00, due to a decrease in the Wages and Benefits expenditures for the Fire Department.</p>	(\$36,000)	(0.35%)
PBA-22-2025	2025-12-30	Capital Budget and Operating Budget	All Township Departments	<p>In order to minimize amendment resolutions and require Councillors to ask repeated questions that budget pages in future clearly identify departments included, FTE additions by department current and additions, and a list of definitions or explanations of items like internal functional adjustments be included in the presentations.</p>	<p>Administration will take into account this feedback in the preparation of future budget documents and presentations. An upgrade to the Township's budgeting software is planned for 2026, therefore Administration will use this opportunity to explore this feedback further.</p>	<p>There are no financial implications associated with this.</p>	\$0	0.00%

TOWNSHIP OF WEST LINCOLN
2026 PROPOSED OPERATING AND CAPITAL BUDGET AMENDMENTS

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Item #	Date Submitted	Budget Affected	Department and Account Category	Formal Resolution Submitted by Councillor	Operational Impact	Financial Impact	Net Levy Impact (\$)	Net Levy Impact (%)
PBA-23-2025	2025-12-30	Operating Budget	General Operating - Funding from Reserves	That the Township's Reserve Fund Policy be waived, and That the surplus from 2025 be moved to a new fund, rate stabilization. That all surplus used to support the 2026 Budget Reductions (\$150,000 annual roll forward, \$100,000 directed by Strong Mayor Powers and \$150,000 totalling \$400,000) not be buried but put into rate stabilization and then once spending level is determined, one amount comes directly from the rate stabilization account through a combination of strong mayor recommendation and supported as altered by Council. This should be done for low growth periods or unusual circumstances, not as routine. The budget should support all spending without utilization of surplus. This action should be further reviewed by the 2027 budget preparation.	There is no direct operational impact associated with this budget resolution. During the 2026 year, as directed, Administration will be researching further tax stabilization strategies and report back to Council. Administration will take into consideration all feedback received through this resolution for incorporation into the staff report and Administration's recommendation on reserve policy changes.	<p>For several years, the Township's base budget amount has included a funding amount of \$150,000, which represents a portion of the prior year surplus. In each year this has been part of the base budget, it has effectively lowered the overall tax levy requirement. Through the 2026 budget process, Administration was directed to increase this base level by \$100,000, which means that the 2026 proposed budget currently reflects \$250,000 from the 2025 (prior year) surplus. This means that in future budget years, if Council would like to maintain this same base level of budget funding on a go-forward basis, there must be a minimum \$250,000 operating surplus expected. Administration recognizes risk with this current methodology, as explained above. Through Administration's further research and work on tax stabilization strategies planned for in 2026, Administration will make recommendations on how to move forward with changes, through bringing a staff report to Council, and will take into account feedback received from Council ahead of and during this process.</p> <p>As the resolution speaks to making the requested change as part of the 2027 budget process, no further impact to the 2026 budget has been calculated.</p>	\$0	0.00%