



Seguin Township Report to Council

Prepared for: Mayor and Members of Council

Subject: 2026 In Year Budget Amendment

From: Michele C. Fraser, CFO/Treasurer

Agenda Date: April 20, 2026

Report No: TR-2026-004

Executive Summary:

In late 2025, the Strong Mayors 2026 Budget was presented and deemed approved, with a tax rate increase of 4.539%. Since that time, the Township has received all third-party levies and the 2026 insurance renewal, as well as finalizing the capital carryforwards from 2025 for capital projects that were not completed by year end. While these adjustments have not required an increase in the tax levy, staff are herein presenting these adjustments, so that Council can consider the 2026 budget bylaw.



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Recommendation:

That Council receive the proposed amendments to the 2026 Strong Mayor's Budget.

Background & Analysis

Operating Budget:

In late 2025, the Strong Mayors 2026 Budget was presented and deemed approved, with a tax rate increase of 4.539%. Since that time, the Township has received all third-party levies and the 2026 insurance renewal, as well as finalizing the capital carryforwards from 2025 for capital projects that were not completed by year end. While these adjustments have not required an increase in the tax levy, staff are herein presenting these adjustments, so that Council can consider the 2026 budget bylaw.

Schedule A to this report outlines the adjustments to the 2026 Strong Mayors Operating budget. They include adjusting external levies to actual as received from third parties, an increase to the Court Security Prisoner Transportation (CSPT) allocation as per the OPP, a decrease in the 2026-27 insurance premiums as per the actual renewal, and an adjustment to the tax revenue based on the actual total assessment per the returned assessment roll.

The Amended Operating Fund Summary is attached as **Schedule B** to this Report.

Capital Budget:

Since the approval of the Strong Mayors Budget, the 2025 capital project carryforwards have been finalized at \$2,082,629, a very slight decrease from the carryforwards reported to Council on February 2, 2026, in the December 31, 2025 Financial Update. Adjustments

have also been made for the actual cost of a vehicle capital lease, the updated Waste Strategy as presented to Council in Report WM-2026-001, and receipt of a \$50,132 Fire Safety Grant. **Schedule C** to this report outlines the adjustments to the Strong Mayors Capital budget, and the Amended Capital Fund Budget is attached as **Schedule D**. The effect of these amendments on the Reserves and Reserve Funds is presented in **Schedule E**.

Tax Rate:

There are no proposed changes to the municipal tax rate. The Province has confirmed that there are no changes to the education tax rate for 2026, which are the rates that were presented to Council as part of the Strong Mayors Budget. The Tax Rate comparison chart, which was part of the Strong Mayors Budget package and outlines the effect of the increase on the average home in Seguin, is attached as **Schedule F** for information.

Next Steps:

When the Strong Mayors budget was presented to Council in late 2025, Council was advised that an In-Year Amended Budget would likely be brought to Council to amend the budget for any levy adjustments or other required changes. Since this amended budget does not contemplate an increase to the tax levy, it is not technically an In Year Amendment Budget as contemplated by the Strong Mayors legislation. Instead, it is a bridge between the Strong Mayors Budget and the budget/tax rate bylaw, which must be passed by Council as per the Municipal Act. Therefore, there are no timelines triggered.

Strategic Plan Alignment:

While the annual budget generally supports all aspects of Council's Strategic Plan, its primary objective is:

Foundation – Practice Fiscal Responsibility

Trusted with the taxpayer dollar, make decisions and plan for a healthy financial future, investing responsibly and utilizing funding resources when possible.

Conclusion:

The amendments to the Strong Mayor's Budget have herein been presented to Council, so that Council may now consider the 2026 budget bylaw.

Prepared by:



Michele C. Fraser, CFO/Treasurer

Reviewed by:



Jason Inwood, CAO

Attachments:

- Schedule A** – Adjustments to 2026 Strong Mayors Operating Budget
- Schedule B** – 2026 Amended Operating Budget Summary
- Schedule C** – Adjustments to 2026 Strong Mayors Capital Budget
- Schedule D** – 2026 Amended Capital Budget
- Schedule E** – 2026 Amended Reserve/Reserve Funds Budget
- Schedule F** – 2026 Tax Rate Comparisons

SEGUIN TOWNSHIP AMENDED 2026 BUDGET
Changes since adoption of Strong Mayors Budget

SCHEDULE A TO REPORT TR-2026-004

2026 Operating surplus per 2026 Strong Mayors Budget			\$	-
Adjustments				
EXTERNAL LEVIES				
MPAC	-\$	4,678.05		
OPP	\$	892.62		
Belvedere	-\$	17,713.25		
nbpsdhu	-\$	1,533.65		
EMS	\$	21,056.42		
DSSAB	\$	1,735.30		
911 Committee	-\$	214.44		
REVENUE				
CSPT allocation	-\$	1,163.00		
EXPENSES				
Adjust insurance to actual quote	-\$	18,883.00		
RESERVES				
Adjust transfer to reserves	-\$	18,585.45		
TAXATION				
Adjust assessment to actual per returned roll	\$	39,086.50	-\$	<u>0.00</u>
2026 Operating surplus per 2026 In Year Amended Operating Budget			-\$	<u><u>0.00</u></u>

**TOWNSHIP OF SEGUIN SCHEDULE B TO REPORT TR-2026-004
2026 AMENDED OPERATING BUDGET - OPERATING FUND SUMMARY**

		2026 Budget
Revenue		
Taxation	Final Tax Levy	\$ (17,163,866.79)
	Supplementaries	\$ (175,000.00)
	Tax Writeoffs	\$ 25,000.00
	Payments in Lieu	\$ (113,735.49)
Grants	OMPF	\$ (2,515,100.00)
	POA	\$ (10,000.00)
	Recycling	\$ (100,000.00)
	Small Water Grant	\$ (12,260.00)
	Other Grants	\$ (83,663.00)
User Fees	Administration	\$ (25,000.00)
	Building and Bylaw	\$ (629,070.00)
	Fire	\$ (132,550.00)
	911	\$ (1,500.00)
	Roads	\$ (6,000.00)
	Waste Management	\$ (115,000.00)
	Cemetery	\$ (27,000.00)
	Parks and Recreation	\$ (374,500.00)
	Planning	\$ (130,193.00)
Investment Income	Interest	\$ (100,000.00)
	Airport/CoC Loan	\$ (150,000.00)
Penalty & Interest on Taxes		\$ (215,000.00)
		\$ (22,054,438.28)
Expenditures		
Committees		\$ 18,500.00
Council		\$ 298,658.50
Administration/Treasury		\$ 2,385,643.39
Clerk's Department		\$ 394,855.00
Fire		\$ 993,480.72
Building		\$ 748,616.00
Bylaw Enforcement		\$ 392,610.00
Police Services		\$ 1,405,747.34
Climate Change/Water Quality		\$ 95,329.00
Roads		\$ 4,479,348.00
Waste Management		\$ 1,344,625.00
Health Services		\$ 1,548,958.50
Cemetery		\$ 54,038.00
DSSAB		\$ 1,800,719.00
Belvedere Heights		\$ 361,090.00
Parks and Recreation		\$ 2,069,046.75
Libraries		\$ 385,307.00
Museums		\$ 38,974.00
Planning		\$ 791,115.00
Economic Development, incl Airport		\$ 69,112.34
		\$ 19,675,773.54
Reserve Transfers		
Transfer to Reserves - Capital		\$ 2,433,439.55
Transfer to(from) Reserves - Building Permit Fees		\$ (114,774.81)
Transfer to Reserves - Operating		\$ 110,000.00
		\$ 2,428,664.74
Opening Surplus		
		\$ (50,000.00)
		\$ -

TOWNSHIP OF SEGUIN
Adjustments to 2026 Strong Mayors Capital Budget

SCHEDULE C TO REPORT TR-2026-004

2026 Capital Fund per Strong Mayors Budget			\$ 4,146,425.62
2025 CARRYFORWARDS			
COMMUNITY SERVICES	\$	1,077,796.00	
FIRE	\$	305,123.00	
BYLAW	\$	15,000.00	
ADMIN	\$	120,500.00	
PUBLIC WORKS	\$	524,260.00	
PLANNING	\$	35,850.00	
WASTE	\$	4,100.00	\$ 2,082,629.00
			<hr/>
2026 ADDITIONAL			
PUBLIC WORKS Adjust purchase of VR39 replacement	\$	64,016.00	
WASTE Adjust Waste Strategy per WM-2026-001	-\$	60,000.00	
FIRE Fire Safety Grant	\$	50,132.00	\$ 54,148.00
			<hr/>
Amended 2026 Capital Budget			<u>\$ 6,283,202.62</u>

TOWNSHIP OF SEGUIN AMENDED 2026 CAPITAL BUDGET AND 2027-2035 CAPITAL FORECAST

SCHEDULE D TO REPORT AD-2026-004

Department	Location	Description	SP (Strat Plan) Reference	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Cemetery		Mowers	ADMIN / ASSET MGMT CR	\$ 25,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
TOTAL				\$ 25,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Building		Replace Vehicle/Renovations	ADMIN / ASSET MGMT BR	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
				\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
Bylaw		Implemet AMPS	ADMIN / ASSET MGMT CAP	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Services		IT Hardware & Software Upgrades	GROW 2.4 GIS	\$ 30,000	\$ 60,000	\$ 240,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 305,000	\$ 65,000	\$ 65,000
Corporate Services		IT - asyst	GROW 2.4 GIS	\$ 13,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Corporate Services		GIS requirements, including photography	GROW 2.4 GIS	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Services		Library IT	CONNECT 3.3 GIS	\$ 10,687	\$ 10,901	\$ 11,119	\$ 11,341	\$ 11,568	\$ 11,799	\$ 12,035	\$ 12,276	\$ 12,522	\$ 12,772
Corporate Services		Communications	CONNECT 3.2 CAP	\$ 22,308	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Corporate Services		Branding	CONNECT 3.2 CAP	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Corporate Services		Building Upgrades/Furniture	ADMIN / ASSET MGMT CAP	\$ 55,000	\$ 45,000	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL				\$ 164,995	\$ 138,401	\$ 323,619	\$ 118,841	\$ 119,068	\$ 119,299	\$ 119,535	\$ 359,776	\$ 120,022	\$ 120,272
Community Service		Facility/Sustainability Master Plan/Assessments	CAP	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Community Service		Lake Stewardship/Clean Yards education	CONNECT 3.2 CAP	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Community Service		Water Quality	CONNECT 3.2 CAP	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Community Service		Accessibility & Energy issues	GROW 2.4 CAP	\$ 23,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Community Service		Web site	CONNECT 3.2 CAP	\$ 20,600	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Community Service		Signage	CONNECT 3.2 CAP	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
				\$ 79,000	\$ 158,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 158,000	\$ 58,000	\$ 58,000
Facilities	Arena	Capital Improvements	ADMIN / ASSET MGMT CAP	\$ 195,000	\$ 130,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,650,000	\$ 150,000	\$ 150,000	\$ 150,000
Facilities	Arena	Capital Improvements	ADMIN / ASSET MGMT DC	\$ 300,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities		Replace pickups	ADMIN / ASSET MGMT ER	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Facilities		Capital Lease Payments - Pickup	ADMIN / ASSET MGMT ER	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080	\$ 37,080
Facilities		Capital Lease Payments - Van	ADMIN / ASSET MGMT ER	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956	\$ 15,956
Facilities		Small equipment and waste stations	ADMIN / ASSET MGMT CAP	\$ 38,300	\$ 65,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Facilities	Museum	General Repairs	ADMIN / ASSET MGMT CAP	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Facilities	Rose Pt Trail	General Upgrades	ADMIN / ASSET MGMT PR	\$ 9,375	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Facilities	Ballfields	Upgrades	ADMIN / ASSET MGMT PR	\$ 20,100	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Facilities	Various Beaches/Docks	General Upgrades/Boat launches	ADMIN / ASSET MGMT PR	\$ 46,985	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Facilities		Park/Playground Equipment	ADMIN / ASSET MGMT CAP	\$ 58,600	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 15,000
Facilities	Rosseau Waterfront and Lighthouse		ADMIN / ASSET MGMT CAP	\$ 20,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Facilities	Rosseau Waterfront		ADMIN / ASSET MGMT PR	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	Foley	Ag Hall	ADMIN / ASSET MGMT CAP	\$ 26,375	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Facilities	Orville C.C.	Facility Improvements	ADMIN / ASSET MGMT CAP	\$ 40,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Facilities	Ruth Dare Health Clinic	Facility Improvements	ADMIN / ASSET MGMT CAP	\$ 51,400	\$ 30,000	\$ 20,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Facilities	Humphrey Trails & Barn	Facility Improvements	ADMIN / ASSET MGMT PR	\$ 5,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Facilities	Rosseau Memorial Hall	Facility Improvements	GROW 2.4 RMH	\$ 526,611	\$ 1,200,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Facilities	Foley Matheson	Facility Improvements	ADMIN / ASSET MGMT CAP	\$ 8,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Facilities	Foley Matheson Gazebo	Facility Improvements	ADMIN / ASSET MGMT DC	\$ 26,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	Foley Matheson	Facility Improvements	ADMIN / ASSET MGMT PR	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL				\$ 1,730,253	\$ 1,859,536	\$ 419,536	\$ 367,536	\$ 402,536	\$ 377,536	\$ 1,877,536	\$ 477,536	\$ 377,536	\$ 367,536

TOWNSHIP OF SEGUIN AMENDED 2026 CAPITAL BUDGET AND 2027-2035 CAPITAL FORECAST

Department	Location	Description	SP (Strat Plan) Reference	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Fire		Replace Vehicles	ADMIN / ASSET MGMT CAP	\$ 263,097	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Replace Vehicles - Capital Lease	ADMIN / ASSET MGMT LTD	\$ 77,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Capital Lease Payments - Car 1	ADMIN / ASSET MGMT CAP	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531	\$ 18,531
Fire		Replace Snowmobile with side by side	ADMIN / ASSET MGMT FR	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Replace Marine 19	ADMIN / ASSET MGMT FR	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Hydraulic equipment	ADMIN / ASSET MGMT CAP	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Fire		Hose and pumps	ADMIN / ASSET MGMT CAP	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		SCBA replacement	ADMIN / ASSET MGMT CAP	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Rescue Equipment	ADMIN / ASSET MGMT CAP	\$ -	\$ 20,000	\$ 45,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Fire		Pagers/Towers/Repeaters	ADMIN / ASSET MGMT CAP	\$ 161,350	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Fire Master Plan	GROW 2.4	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Fire Safety Grant	ADMIN / ASSET MGMT GR	\$ 50,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire		Hall upgrades	ADMIN / ASSET MGMT CAP	\$ 93,000	\$ 30,000	\$ 45,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL				\$ 783,786	\$ 273,531	\$ 393,531	\$ 113,531	\$ 113,531	\$ 113,531	\$ 113,531	\$ 113,531	\$ 113,531	\$ 113,531
Planning		Official Plan/ZBL Review	LEGISLATED	OP	\$ 50,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning		ZBL Review	LEGISLATED	OP	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning		OLT Appeals/Legal Fees	LEGISLATED	LR	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL				\$ 125,850	\$ 225,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Public Works	Vehicle Replacement	Replace VR 37 2005 Case Backhoe	ADMIN / ASSET MGMT ER	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Replace VR 39	ADMIN / ASSET MGMT ER	\$ 42,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Replace VR 39 - Capital Lease LTD	ADMIN / ASSET MGMT LTD	\$ 123,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Replace VR 39 - Capital Lease payments	ADMIN / ASSET MGMT ER	\$ 23,300	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066	\$ 31,066
Public Works	Vehicle Replacement	Replace trucks	ADMIN / ASSET MGMT DC	\$ 130,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Replace plow trucks - down payment	ADMIN / ASSET MGMT ER	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960	\$ 130,960
Public Works	Vehicle Replacement	Replace plow trucks - Capital Lease LTD	ADMIN / ASSET MGMT LTD	\$ 563,940	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970
Public Works	Vehicle Replacement	Capital Lease Payments - plow trucks	ADMIN / ASSET MGMT ER	\$ 145,400	\$ 218,100	\$ 290,800	\$ 363,500	\$ 436,200	\$ 508,900	\$ 581,600	\$ 654,300	\$ 654,300	\$ 654,300
Public Works	Vehicle Replacement	New Water Tank	ADMIN / ASSET MGMT ER	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Roller for Grader	ADMIN / ASSET MGMT ER	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Shoulder attachment for Grader	ADMIN / ASSET MGMT ER	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Vehicle Replacement	Rock Breaker	ADMIN / ASSET MGMT ER	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Capital Maintenance	Emergency Repairs/Small Equipment	ADMIN / ASSET MGMT ER	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Public Works	Roads Strategy	Bi-Annual Bridge Inspection	LEGISLATED	CAP	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Public Works	Roads Strategy	Roads Needs Study	ADMIN / ASSET MGMT CAP	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Line Painting	ADMIN / ASSET MGMT CAP	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Public Works	Roads Strategy	Road Reconstruction - Star Lake Road	GROW 2.4	DC	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy - amende	As reported RD-2025-004	GROW 2.4	CAP	\$ 471,216	\$ 719,391	\$ 521,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy - amende	As reported RD-2025-004	GROW 2.4	AM	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Road Reconstruction - Blackwater	GROW 2.4	CAP	\$ -	\$ 1,377,000	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Special projects/Crack Sealing	GROW 2.4	CAP	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Public Works	Roads Strategy	Overlay	GROW 2.4	CAP	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Bridges	GROW 2.4	CAP	\$ 424,060	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Public Works	Roads Strategy	Resurfacing funded by Gas Tax	GROW 2.4	CAP	\$ (334,700)	\$ (325,588)	\$ (359,675)	\$ (359,675)	\$ (359,675)	\$ (359,675)	\$ (359,675)	\$ (359,675)	\$ (359,675)
Public Works	Roads Strategy	Resurfacing	GROW 2.4	GT	\$ 334,700	\$ 325,588	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675
Public Works	Roads Strategy	Sidewalk	GROW 2.4	CAP	\$ 40,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Public Works	Roads Strategy	Legal and Survey	GROW 2.4	CAP	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Public Works	Roads Strategy	OCIF funding	GROW 2.4	CAP	\$ -	\$ (1,377,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Overlay	GROW 2.4	GR	\$ -	\$ 1,377,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Roads Strategy	Garages capital repairs	ADMIN / ASSET MGMT CAP	\$ 126,200	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Public Works	Roads Strategy	Engineering Studies	GROW 2.4	CAP	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Public Works	Roads Strategy	Guiderails	ADMIN / ASSET MGMT CAP	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL				\$ 3,050,752	\$ 4,158,487	\$ 3,511,326	\$ 2,287,496	\$ 2,360,196	\$ 2,432,896	\$ 1,755,596	\$ 1,797,230	\$ 1,515,260	\$ 1,515,260

TOWNSHIP OF SEGUIN AMENDED 2026 CAPITAL BUDGET AND 2027-2035 CAPITAL FORECAST

Department	Location	Description	SP (Strat Plan) Reference		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Waste	Vehicle Replacement	Capital Lease payments - compaction trailer	ADMIN / ASSET MGMT	ER	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467	\$ 64,467
Waste	Vehicle Replacement	Replace VW07 2009 Dozer	ADMIN / ASSET MGMT	ER	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste		Waste Strategy	GROW 2.4	CAP	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste		Waste Strategy	GROW 2.4	LTD	\$ -	\$ 800,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste		Capital maintenance	ADMIN / ASSET MGMT	ER	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Waste	Christie Landfill Site	Ground Water Monitoring	LEGISLATED	CAP	\$ 24,100	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL					\$ 308,567	\$ 964,467	\$ 1,014,467	\$ 769,467	\$ 169,467	\$ 169,467	\$ 169,467	\$ 169,467	\$ 169,467	\$ 169,467
TOTAL CAPITAL PROJECTS					\$ 6,283,203	\$ 7,777,422	\$ 5,835,479	\$ 3,844,871	\$ 3,297,798	\$ 3,345,729	\$ 4,228,665	\$ 3,195,540	\$ 2,428,816	\$ 2,434,066
TOTALS BY FUNDING SOURCE														
CAPITAL RESERVE			CAP		\$ 2,564,287	\$ 1,924,334	\$ 1,607,386	\$ 1,543,856	\$ 1,578,856	\$ 1,553,856	\$ 2,303,856	\$ 903,856	\$ 803,856	\$ 793,856
DEVELOPMENT CHARGES			DC		\$ 797,560	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSET MANAGEMENT RESERVE			AM		\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICAL PLAN RESERVE			OP		\$ 50,850	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT RESERVE			GIS		\$ 67,687	\$ 73,401	\$ 253,619	\$ 78,841	\$ 79,068	\$ 79,299	\$ 79,535	\$ 319,776	\$ 80,022	\$ 80,272
EQUIPMENT RESERVE			ER		\$ 704,210	\$ 912,629	\$ 1,055,329	\$ 788,029	\$ 860,729	\$ 933,429	\$ 1,006,129	\$ 1,147,763	\$ 1,047,763	\$ 1,047,763
GRANTS			GR		\$ 50,132	\$ 1,377,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING PERMIT RESERVE			BR		\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
ROSSEAU MEMORIAL HALL			RMH		\$ 526,611	\$ 1,200,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
GAS TAX RESERVE			GT		\$ 334,700	\$ 325,588	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675
FIRE RESERVE			FR		\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS RESERVE			PR		\$ 186,960	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
CEMETERY RESERVE			CR		\$ 25,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
LONG TERM DEBT ISSUED - CAPITAL LEASES			LTD		\$ 845,206	\$ 1,081,970	\$ 881,970	\$ 881,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ 281,970	\$ -	\$ -
LEGAL RESERVE			LR		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL CAPITAL PROJECTS					\$ 6,283,203	\$ 7,777,422	\$ 5,835,479	\$ 3,844,871	\$ 3,297,798	\$ 3,345,729	\$ 4,228,665	\$ 3,195,540	\$ 2,428,816	\$ 2,434,066

**TOWNSHIP OF SEGUIN AMENDED 2026 RESERVE/RESERVE FUNDS BUDGET
AND 2027-2030 FORECAST**

SCHEDULE E TO REPORT TR-2026-004

		2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
CAPITAL RESERVE FUND							
Opening Balance		\$ 1,600,346	\$ 512,357	\$ 28,205	\$ 858,202	\$ 1,496,875	\$ 1,259,764
Revenue	Taxation	\$ 600,603	\$ 1,400,135	\$ 2,374,331	\$ 1,866,059	\$ 1,076,745	\$ 1,076,745
	Interest/Donation	\$ 40,676	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	SRA	\$ 45,054	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
	Land/Asset Sales	\$ 41,327	\$ 450,000	\$ 150,000	\$ 150,000	\$ -	\$ -
	ARA Revenue	\$ 88,144	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Expenditures	Capital Projects	\$ 1,903,793	\$ 2,564,287	\$ 1,924,334	\$ 1,607,386	\$ 1,543,856	\$ 1,578,856
PROJECTED	Year end Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance		\$ 512,357	\$ 28,205	\$ 858,202	\$ 1,496,875	\$ 1,259,764	\$ 987,653
FIRE RESERVE FUND							
Opening Balance		\$ 440,985	\$ 117,188	\$ 141,188	\$ 190,188	\$ 244,188	\$ 298,188
Revenue	Taxation	\$ 15,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
	Sale of Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Donations/Interest	\$ 3,395	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures	Capital Projects	\$ 342,193	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -
	Carryforward projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance		\$ 117,188	\$ 141,188	\$ 190,188	\$ 244,188	\$ 298,188	\$ 352,188
EQUIPMENT RESERVE FUND							
Opening Balance		\$ 906,706	\$ 404,988	\$ 136,192	\$ 102,595	\$ 113,042	\$ 604,013
Revenue	Taxation	\$ 971,398	\$ 431,415	\$ 875,032	\$ 1,061,776	\$ 1,275,000	\$ 1,275,000
	Interest	\$ 3,631	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures	Capital Projects	\$ 1,476,747	\$ 704,210	\$ 912,629	\$ 1,055,329	\$ 788,029	\$ 860,729
Closing Balance		\$ 404,988	\$ 136,192	\$ 102,595	\$ 113,042	\$ 604,013	\$ 1,022,284
ASSET MANAGEMENT CAPITAL RESERVE FUND							
Opening Balance		\$ 218,700	\$ 672,362	\$ 1,127,252	\$ 1,832,714	\$ 1,041,176	\$ 1,752,638
Revenue	Taxation	\$ 446,890	\$ 446,890	\$ 693,462	\$ 693,462	\$ 693,462	\$ 693,462
	Interest	\$ 6,772	\$ 8,000	\$ 12,000	\$ 15,000	\$ 18,000	\$ 18,000
Expenditures	Capital Projects	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Closing Balance		\$ 672,362	\$ 1,127,252	\$ 1,832,714	\$ 1,041,176	\$ 1,752,638	\$ 2,464,100
ROSSEAU MEMORIAL HALL RESERVE							
Opening Balance		\$ 1,927,689	\$ 1,869,069	\$ 1,342,458	\$ 142,458	\$ 132,458	\$ 122,458
Revenue	Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Donations/Interest	\$ 56,269	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	Capital Projects	\$ 114,889	\$ 526,611	\$ 1,200,000	\$ 10,000	\$ 10,000	\$ 10,000
Closing Balance		\$ 1,869,069	\$ 1,342,458	\$ 142,458	\$ 132,458	\$ 122,458	\$ 112,458
CEMETERY RESERVE							
Opening Balance		\$ 59,723	\$ 59,723	\$ 34,723	\$ 34,723	\$ 34,723	\$ 19,723
Revenue	Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	Capital Projects	\$ -	\$ 25,000	\$ -	\$ -	\$ 15,000	\$ -
Closing Balance		\$ 59,723	\$ 34,723	\$ 34,723	\$ 34,723	\$ 19,723	\$ 19,723

**TOWNSHIP OF SEGUIN AMENDED 2026 RESERVE/RESERVE FUNDS BUDGET
AND 2027-2030 FORECAST**

SCHEDULE E TO REPORT TR-2026-004

		2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
PARK FUND							
Opening Balance		\$ 172,711	\$ 175,131	\$ 30,171	\$ 24,671	\$ 19,171	\$ 15,671
Revenue	Parkland Levies/Sales	\$ 32,318	\$ 35,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000
	Interest	\$ 4,390	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Expenditures	Capital Projects	\$ 34,288	\$ 186,960	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
Closing Balance		\$ 175,131	\$ 30,171	\$ 24,671	\$ 19,171	\$ 15,671	\$ 12,171
IT RESERVE							
Opening Balance		\$ 166,687	\$ 196,414	\$ 208,727	\$ 215,326	\$ 101,707	\$ 102,866
Revenue	Taxation	\$ 65,000	\$ 80,000	\$ 80,000	\$ 140,000	\$ 80,000	\$ 80,000
Expenditures	Capital Projects	\$ 35,273	\$ 67,687	\$ 73,401	\$ 253,619	\$ 78,841	\$ 79,068
	Carryforward projects						
Closing Balance		\$ 196,414	\$ 208,727	\$ 215,326	\$ 101,707	\$ 102,866	\$ 103,798
LEGAL FEE RESERVE							
Opening Balance		\$ 287,287	\$ 268,593	\$ 193,593	\$ 168,593	\$ 143,593	\$ 118,593
Revenue	Taxation	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures	Legal Fees	\$ 18,693	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Closing Balance		\$ 268,593	\$ 193,593	\$ 168,593	\$ 143,593	\$ 118,593	\$ 93,593
SEVERE WEATHER RESERVE							
Opening Balance		\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616
Expenditures	Roads		\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance		\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616	\$ 146,616
PLANNING/OP RESERVE							
Opening Balance		\$ 97,771	\$ 60,619	\$ 109,769	\$ 19,769	\$ 44,769	\$ 69,769
Revenue	Taxation	\$ 20,000	\$ 100,000	\$ 60,000	\$ 25,000	\$ 25,000	\$ 25,000
Expenditures	OP Review	\$ 57,152	\$ 50,850	\$ 150,000	\$ -	\$ -	\$ -
Closing Balance		\$ 60,619	\$ 109,769	\$ 19,769	\$ 44,769	\$ 69,769	\$ 94,769
CCBF (GAS TAX) REVENUE							
Opening Balance		\$ 391,538	\$ 0	\$ 19,141	\$ 61,228	\$ 69,228	\$ 77,228
Revenue	Interest	\$ 6,726	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	Grant	\$ 345,841	\$ 345,841	\$ 359,675	\$ 359,675	\$ 359,675	\$ 359,675
Expenditures	Waste/Roads	\$ 744,105	\$ 334,700	\$ 325,588	\$ 359,675	\$ 359,675	\$ 359,675
Closing Balance		\$ 0	\$ 19,141	\$ 61,228	\$ 69,228	\$ 77,228	\$ 85,228

**TOWNSHIP OF SEGUIN AMENDED 2026 RESERVE/RESERVE FUNDS BUDGET
AND 2027-2030 FORECAST**

SCHEDULE E TO REPORT TR-2026-004

	2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
BUILDING PERMIT REVENUE						
Opening Balance	\$ 357,017	\$ 210,775	\$ 96,001	\$ 96,001	\$ 56,001	\$ 16,001
Revenue Interest	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Capital	\$ 27,107	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
Expenditures Operating	\$ 120,000	\$ 114,775	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 210,775	\$ 96,001	\$ 96,001	\$ 56,001	\$ 16,001	\$ 16,001
HENVEY COMMUNITY BENEFIT CONTRIBUTIONS						
Opening Balance	\$ 131,352	\$ 128,456	\$ 128,456	\$ 128,456	\$ 128,456	\$ 128,456
Revenue Revenue	\$ 67,080	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Trails Master Plan	\$ 69,976	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Closing Balance	\$ 128,456	\$ 128,456	\$ 128,456	\$ 128,456	\$ 128,456	\$ 128,456
WORKING CAPITAL						
Opening Balance	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907
Revenue Taxation	\$ 30,000	\$ 110,000	\$ 70,000	\$ 35,000	\$ 35,000	\$ 35,000
To Election Reserve	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
To OP Reserve	\$ (20,000)	\$ (100,000)	\$ (60,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
Closing Balance	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907	\$ 1,524,907
Revenue From Taxation	\$ 2,128,891	\$ 2,543,440	\$ 4,242,825	\$ 3,896,297	\$ 3,260,207	\$ 3,260,207
Expend To Capital	\$ 4,754,241	\$ 4,590,305	\$ 4,768,452	\$ 4,953,509	\$ 2,962,901	\$ 3,015,828
Total	\$ 6,347,197	\$ 5,267,398	\$ 5,546,446	\$ 5,296,909	\$ 6,256,889	\$ 7,163,943
Other Reserves Museum	\$ 3,171	\$ 3,171	\$ 3,171	\$ 3,171	\$ 3,171	\$ 3,171
Rose Pt	\$ 6,920	\$ 6,920	\$ 6,920	\$ 6,920	\$ 6,920	\$ 6,920
Election	\$ 55,001	\$ 17,470	\$ 27,470	\$ 37,470	\$ 47,470	\$ 57,470
Pool and Wellness centre	\$ 207,055	\$ 108,612	\$ 108,612	\$ 108,612	\$ 108,612	\$ 108,612
Firefighters Comp	\$ 142,152	\$ 142,152	\$ 142,152	\$ 142,152	\$ 142,152	\$ 142,152
TOTAL	\$ 6,761,497	\$ 5,545,724	\$ 5,834,772	\$ 5,595,235	\$ 6,565,215	\$ 7,482,269
Percentage of Operating expenditures	31.00%	23.21%	24.37%	23.60%	27.70%	31.56%
Net of Rosseau Memorial Hall Reserve Fund	\$ 4,892,428	\$ 4,203,266	\$ 5,692,314	\$ 5,462,777	\$ 6,442,757	\$ 7,369,811
Percentage of Operating expenditures	22.43%	17.59%	23.78%	23.04%	27.18%	31.09%

SEGUIN TOWNSHIP 2026 TAX RATE COMPARISON

2025 taxes on \$100,000 assessment	Municipal	0.432294%	\$	432.29		
	Education	0.153000%	\$	153.00	\$	585.29
		<hr/>				
Average Phased-In Assessment Increase for all Seguin properties		0.000%				
2026 taxes on \$100,000 assessment	Municipal	0.451916%	\$	451.92		
	Education*	0.153000%	\$	153.00	\$	604.92
		<hr/>				
Dollar Change in 2026	Municipal		\$	19.62		
	Education		\$	-	\$	19.62
		<hr/>				
Percentage change	Municipal	4.539%				
	Education	0.00%			<u>3.353%</u>	
		<hr/>				
Single Family Detached Home properties only:						
Average 2025 Single Family Detached Home Taxable Value		\$	262,000			
Average 2025 Property Tax Bill	Municipal	0.432294%	\$	1,132.61		
	Education	0.153000%	\$	400.86	\$	1,533.47
		<hr/>				
Average 2026 Single Family Detached Home Taxable Value (as projected by MPAC)		\$	263,000			
Average 2026 Property Tax Bill	Municipal	0.451916%	\$	1,188.54		
	Education*	0.153000%	\$	402.39	\$	1,590.93
		<hr/>				
Dollar Change in 2026	Municipal		\$	55.93		
	Education		\$	1.53	\$	57.46
		<hr/>				
Percentage change	Municipal	4.938%				
	Education	0.38%			<u>3.747%</u>	
		<hr/>				
Waterfront Detached Home properties only:						
Average 2025 Waterfront Detached Home Taxable Value		\$	798,000			
Average 2025 Property Tax Bill	Municipal	0.432294%	\$	3,449.71		
	Education	0.153000%	\$	1,220.94	\$	4,670.65
		<hr/>				
Average 2026 Waterfront Detached Home Taxable Value (as projected by MPAC)		\$	807,000			
Average 2026 Property Tax Bill	Municipal	0.451916%	\$	3,646.96		
	Education*	0.153000%	\$	1,234.71	\$	4,881.67
		<hr/>				
Dollar Change in 2026	Municipal		\$	197.25		
	Education		\$	13.77	\$	211.02
		<hr/>				
Percentage change	Municipal	5.718%				
	Education	1.13%			<u>4.518%</u>	
		<hr/>				

* - assumes no change in Education Rate for 2026.