Municipality of French River
2026 Draft Public Budget Presentation

WEDNESDAY MARCH 4, 2026 – 6:00 PM

Municipality of
French River
Municipalité de la Rivière des Français

AGENDA

- Welcome and Overview of Budget Process
- Planning Session and Challenges in 2025 & 2026
- 2025 Unaudited Actuals
- Comparison of 2025 vs 2026 Budgets by Department
- 2026 Budget Summary
- Ongoing and New Capital Projects
- 2026 Capital Budget
- 2026 Reserves and Deferred Revenues
- Tax Impact & History
- Questions & Comments

Municipality of French River
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BUDGET PROCESS

1. **Staff Budget Meeting** – November 26, 2025
2. **Budget Planning & Direction** – December 16, 2025
3. **Staff Review** – January, 2026
4. **1st Draft Budget Deliberations** – February 4, 2026
5. **Final Staff Review** – February 5 – 20, 2026
6. **Final Budget Deliberations** – *(not needed)*
7. **Public Budget Presentation** – March 4, 2026
8. **Adoption of 2026 Budget** – March 18, 2026

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PLANNING SESSION DISCUSSIONS
DECEMBER 16, 2025

The Budget Process starts with a preliminary planning stage in which Council reviews current level of services, ongoing and proposed projects, established priorities, and both current and anticipated challenges.

During the Special Meeting (Planning Session) held on December 16, 2025, Council was presented with current challenges requiring attention and mitigation within the development of the 2026 Budget, including:

- Waste Management and Environmental Operations (landfill capacity, curbside recycling)
- Noëlville sewer infrastructure project
- Municipal Arena dasher board system
- Human Resources (benefit increases, inflation, succession planning)
- General liability insurance premium increases
- Increase in board levies – PHSD, DSB, MPAC, SEPB and Library
- Increasing Operating and Capital costs driven by inflation and contractual obligations
- Capital reserves – vehicles, equipment and buildings
- Physician Recruitment and Walk in Clinic initiatives
- 2026 Municipal Elections

PLANNING SESSION DISCUSSIONS (continued)
DECEMBER 16, 2025

- OPP detachment
- Decrease in interest rate on bank account
- Rising service expectations including enhanced community programming (for ex. Volunteer Firefighter Recognition Dinner)

Council agreed that ongoing projects be prioritized and new projects be deferred to a future year. They also agreed to maintain the current service levels.

Based on the information presented, Council generally agreed that an acceptable tax levy increase for the 2026 Budget would be in the 3.5% - 4.5% range.

This gave direction to staff to further the deliberation process.

2025 Unaudited Actuals

	Actuals 2025	Budget 2025	Variance
Total Revenues	12,209,721	12,117,896	91,825
Total Expenses	11,149,207	10,898,157	251,050
Net from Operations	**1,060,514**	**1,219,739**	**(159,225)**
Adjustments for calculation of tax levy increase:			
Amortization	1,402,851	1,428,980	(26,129)
Landfill Post-Closure Costs	70,387	70,387	-
Capital Additions	(2,522,268)	(3,556,323)	1,034,055
	(1,049,030)	**(2,056,956)**	**1,007,926**
Transfers to Reserves:			
• Operating	(17,092)	(20,414))	3,322
• Capital	(1,344,650)	(1,467,748)	123,098
	(1,361,742)	**(1,488,162)**	**126,420**
Transfers from Reserves:			
• Operating	8,799	58,124	(49,325)
• Capital	1,572,167	2,415,413	(843,246)
	1,580,966	**2,473,537**	**(892,571)**
Principal Portion of Long-Term Debt	(148,158)	(148,158)	**-**
Net	**82,550**	**-**	**82,550**

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GENERAL GOVERNMENT
2026 DRAFT BUDGET

General Government	2025 Budget	2026 Budget	Variance
Total Revenues	592,642	521,727	(70,915)
Total Expenses	2,131,372	2,229,490	98,118
Net	**(1,538,730)**	**(1,707,763)**	**(169,033)**

General Government	Expenses	Revenues
Wage increase including health benefits	$ 47,599	
Increase in insurance premiums and Asset management – maintenance module	30,000	
One-time project in 2025 (Good Food Market)	(4,940)	$ (4,940)
Grant funding in 2025 (phase 4 of asset management plan)		(55,975)
Reduction in interest income on bank account		(15,000)
Election expenses	18,321	
Amortization of capital assets	1,080	
HVAC repairs to complex	10,000	
Other	(3,942)	5,000
Total Changes in General Government (Council/Corporate)	**$ 98,118**	**$ (70,915)**

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PROTECTION SERVICES - FIRE DEPARTMENT 2026 DRAFT BUDGET

Fire Department	2025 Budget	2026 Budget	Variance
Total Revenues	36,461	62,922	26,461
Total Expenses	567,385	598,949	31,564
Net	**(530,924)**	**(536,027)**	**(5,103)**

Fire Department	Expenses	Revenues
Wage increase including health benefits	$ 11,785	
Increase in operating software	5,000	
Increase fire prevention and education	2,000	
Funding for purchase of firefighter equipment		$ 16,461
Firefighter volunteer night	2,000	
Amortization of capital assets	4,279	
Other & User fees	6,500	10,000
Total Changes in Fire Department	**$ 31,564**	**$ 26,461**

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PROTECTION SERVICES – POLICE
2026 DRAFT BUDGET

Police	2025 Budget	2026 Budget	Variance
Total Revenues	682,003	779,931	97,928
Total Expenses	690,003	787,750	97,747
Net	**(8,000)**	**(7,819)**	**181**

Police	Expenses	Revenues
Increase in OPP fees	$ 74,470	$ 74,470
Municipality managing the new local police board	23,277	23,458
Total Changes in Police	**$ 97,474**	**$ 97,928**

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PROTECTION SERVICES – EMERGENCY MEASURES 2026 DRAFT BUDGET

Emergency Measures	2025 Budget	2026 Budget	Variance
Total Revenues	66,553	66,553	-
Total Expenses	5,000	5,000	-
Net	**61,553**	**61,553**	-

Emergency Measures	Expenses	Revenues
Total Changes in Emergency Measures	$ -	$ -

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PROTECTION SERVICES –
SUDBURY EAST BUILDING AND BY-LAW SERVICES
2026 DRAFT BUDGET

Sudbury East Building and By-Law Services	2025 Budget	2026 Budget	Variance
Total Revenues	526,867	508,621	(18,246)
Total Expenses	615,371	633,440	18,069
Net	**(88,504)**	**(124,819)**	**36,315**

By-Law Services	Expenses	Revenues
Wage increase including health benefits	$ 20,567	
One-time NOHFC Youth Internship grant		$ (24,635)
3 other municipalities share of 2026 increases		1,389
Amortization of capital assets	(2,498)	
Other & user fees		5,000
Total Changes in SEBBS	**$ 18,069**	**$ (18,246)**

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PUBLIC WORKS
2026 DRAFT BUDGET

Public Works	2025 Budget	2026 Budget	Variance
Total Revenues	847,000	644,288	(202,712)
Total Expenses	2,756,288	2905,002	148,714
Net	**(1,909,288)**	**(2,260,714)**	**(351,426)**

Public Works	Expenses	Revenues
Wage increase including health benefits and new Director of Operations (÷ 3 dept's)	$ 62,985	
Increase in aggregates and contracted services for maintenance of roads and culverts	35,500	
Amortization of capital assets	48,729	
Use of OCIF funding from deferred revenues for Montee Guerin Road		$ (207,712)
Other & User fees	1,500	5,000
Total Changes in Public Works	**$ 148,714**	**$ (202,712)**

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ENVIRONMENTAL – LANDFILL/DRAINS 2026 DRAFT BUDGET

Landfill/Drains	2025 Budget	2026 Budget	Variance
Total Revenues	234,289	165,861	(68,428)
Total Expenses	1,202,622	1,190,920	(11,702)
Net	**(968,333)**	**(1,025,059)**	**(56,726)**

Landfill/Drains	Expenses	Revenues
Wage increase including health benefits and new Director of Operations ÷ 3 dept's	$ 68,786	
Recycling program operated by manufacturers effective April 1, 2025	(44,428)	$ (63,428)
Engineering fees for environmental assessment	(20,000)	
Hazardous Waste	(20,000)	
Asset retirement obligations	3,489	
Food Cycler Pilot Program	(5,000)	(5,000)
Amortization of capital assets	4,369	
Other	1,082	-
Total Changes in Landfill/Drains	**$ (11,702)**	**$ (68,428)**

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ENVIRONMENTAL – SEWERS
2026 DRAFT BUDGET

Sewers	2025 Budget	2026 Budget	Variance
Total Revenues	140,168	153,168	13,000
Total Expenses	165,197	153,168	(12,029)
Net	**(25,029)**	**-**	**25,029**

Sewers	Expenses	Revenues
Increase of sewer service – 30 units at the Senior's complex		$ 13,000
Contractual service agreement	$ 2,971	
Storm sewers water flushing done every 3-5 years	(15,000)	
Total Changes in Sewers	**$ (12,029)**	**$ 13,000**

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HEALTH AND SOCIAL SERVICES 2026 DRAFT BUDGET

Health and Social Services	2025 Budget	2026 Budget	Variance
Total Revenues	23,500	25,000	1,500
Total Expenses	1,547,497	1,632,418	84,921
Net	**(1,523,997)**	**(1,607,418)**	**(83,421)**

Health and Social Services	Expenses	Revenues
Public Health Sudbury and Districts – 5.5% levy increase	$ 9,144	
Ambulance Services (DSB) – 6.2% levy increase	55,260	
Social and family services (DSB) – 3.7% levy increase	18,417	
Amortization of capital assets	2,100	
Increase in Ornge helipad use		$ 1,500
Total Changes in Health and Social Services	**$ 84,921**	**$ 1,500**

RECREATION AND CULTURAL SERVICES 2026 DRAFT BUDGET

Recreation and Cultural Services	2025 Budget	2026 Budget	Variance
Total Revenues	488,043	489,586	1,543
Total Expenses	1,061,012	1,171,084	110,072
Net	**(572,969)**	**(681,498)**	**(108,529)**

Recreation and Cultural Services	Expenses	Revenues
Wage increase including health benefits and new Director of Operations ÷ 3 dept's	$ 76,861	
French River Public Library – increase of 4.6%	5,430	
Projects finished in 2025 (VAA trail, Joe Chartrand Park betterments)	(6,966)	$ (3,966)
Multi-year capital funding for rehabilitation of Alban Community Centre	3,000	10,718
Wally Lamondin Park (reclass capital expenses, donations and parkland revenues)	(28,200)	(5,909)
Gas tax revenue funding		(2,800)
Arena maintenance and repairs (canteen, plumbing, curling rocks)	31,000	(4,000)
Park maintenance	5,000	
Amortization of capital assets	21,147	
Other & User fees	2,800	7,500
Total Changes in Recreation and Cultural Services	**$ 110,072**	**$ 1,543**

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PLANNING AND DEVELOPMENT 2026 DRAFT BUDGET

Planning and Development	2025 Budget	2026 Budget	Variance
Total Revenues	18,200	-	(18,200)
Total Expenses	156,408	109,900	(46, 508)
Net	**(138,208)**	**(109,900)**	**28,308**

Planning and Development	Expenses	Revenues
Increase in Sudbury East Planning Board	$ 3,092	
Economic development funding ended in 2024, waiting on other municipalities	(27,200)	
FRCIC summer student grant partnership	(22,400)	$ (18,200)
Total Changes in Planning and Development	**$ (46,508)**	**$ (18,200)**

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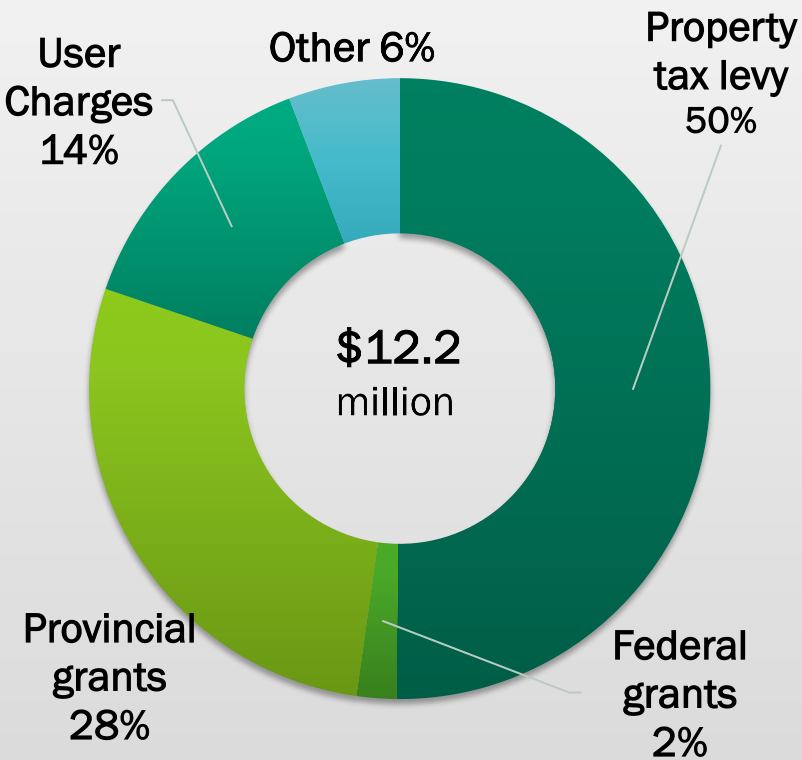
TAXATION AND OPERATING GRANT
2026 DRAFT BUDGET

Taxation and Operating Grant	2025 Budget	2026 Budget	Variance
Total Revenues	8,462,168	8,775,568	313,400
Total Expenses	-	-	-
Net	**8,462,168**	**8,775,568**	**313,400**

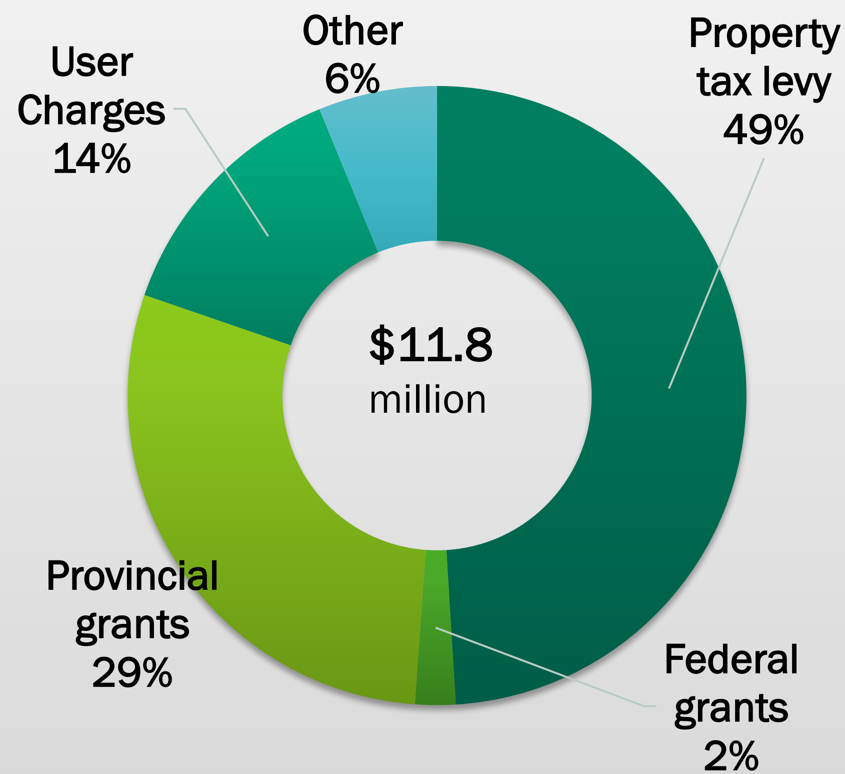
Taxation and Operating Grant	Expenses	Revenues
Increase in operating grant (Ontario Municipal Partnership Fund)		$ 308,400
Interest on tax arears		5,000
Total Changes in Taxation and Operating Grant	**$ -**	**$ 313,400**

BUDGET OPERATING REVENUE

2026



2025



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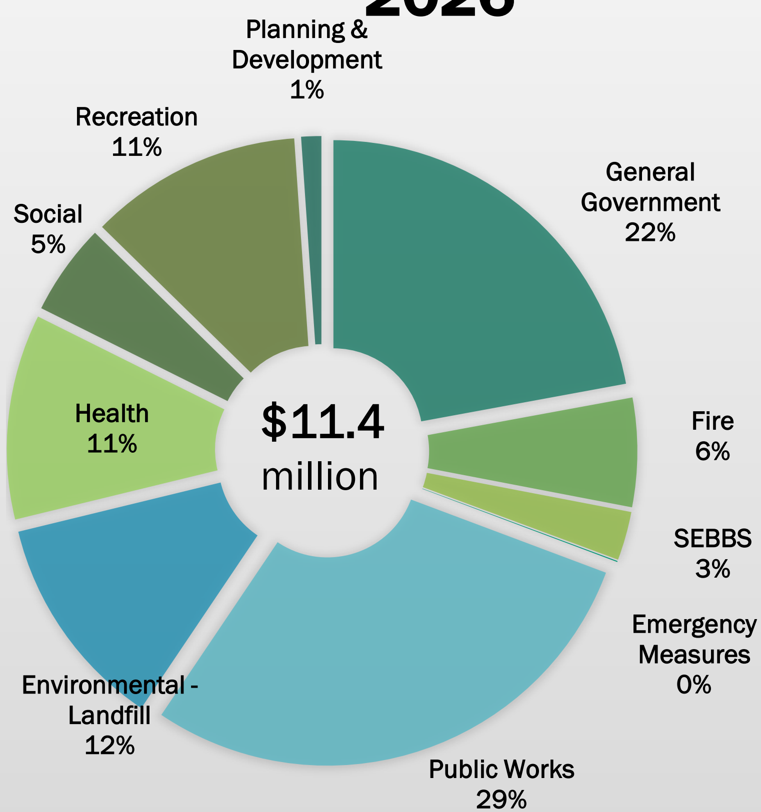
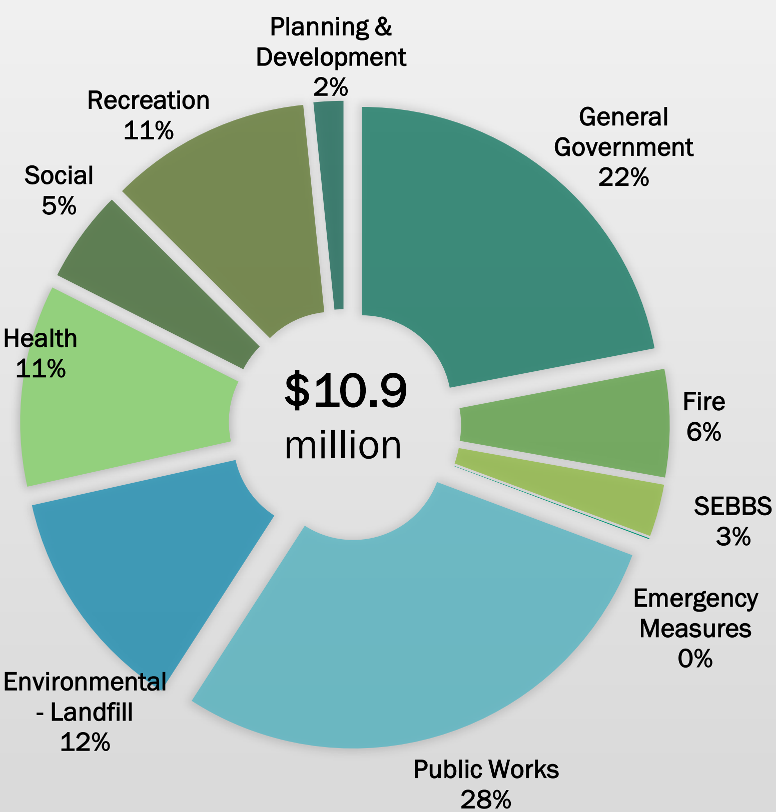
BUDGET OPERATING EXPENSES

2026



2025



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2026 Budget Summary

Operating revenues	**$ 12,193,225**
Operating expenses	**(11,417,121)**
Net surplus from Operations	**776,104**
Amortization Expense	1,424,134
Amortization of Asset Retirement Obligations and Landfill Post-closure Costs	157,926
Capital Additions	(2,523,359)
Transfers to Reserves and Deferred Revenues	(1,528,542)
Transfers from Reserves	1,608,424
Use of General Surplus	-
Principal Portion of Long-Term Debt	(155,301)
Net shortfall	**$ (240,614)**
	3.94 % Total Property Tax Levy increase

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ONGOING PROJECTS FROM 2025

Montée Guérin Box Culvert	$ 335,250
Shed Curbside Recycling	10,000
Sewer Lift Stations, St. David MC Panel Upgrade and Hydro at Lagoon	135,000
Lagoon Rehabilitation	75,000
Shanty Bay Wharf Rehabilitation	31,740
Station 1 Firehall Building upgrades	20,000
Alban Community Centre	153,005
Wally Lamondin Beach	49,290

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NEW PROJECTS FOR 2026

Roads	$ 786,975
Arena dasher boards	$ 450,000
Grader repairs	90,000
½ ton Truck	75,000
Fire Department equipment	53,000
Station 1 Firehall Building upgrades (floors and grates)	30,000
Zero turn lawnmower	20,000
Alban Cemetery Pad & Walkway	42,000
New software for Landfill	45,000
Purchase of computers and laptops	19,100
Arena front heating system	10,000

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5 Year Capital Road Plan

Road	Year	Estimated Cost
Shanty Bay Road	2026	$ 40,000
Delamere Road	2026	$ 200,000
Jean Street	2026	$ 90,000
Woodvale Crescent	2026	$ 15,000
Green Bay Road	2026	$ 180,000
Plouffe Road	2026	$ 90,000
White Tail Road	2026	$ 25,000
Harmony Point Guardrails	2026	$ 20,000
Green Bay Road Guardrails	2026	$ 40,000
Lagoon Road	2026	$ 10,000
Whippoorwill Road	2026	$ 25,000
Shaw Road	2026	$ 35,000
Turenne	2027	$ 700,000
Edna, Nadon, Joseph, Daou	2028	$ 70,000
Brousseau Road	2028	$ 25,000
Dry Pine Bay Road	2028	$ 170,000
Gauthier Road	2028	$ 15,000
Gilbert Road	2028	$ 15,000
Lise Street	2028	$ 15,000

5 Year Capital Road Plan

Road	Year	Estimated Cost
Pine Ridge Drive	2028	$ 40,000
Whippoorwill Road	2028	$ 70,000
White Pine Lane	2028	$ 15,000
Turenne	2028	$ 270,000
Edna, Nadon, Joseph, Daou	2029	$ 60,000
Dokis Reserve Road	2029	$ 80,000
Sedgwick Road	2029	$ 200,000
Shanty Bay Road	2029	$ 150,000
Taillon Road	2029	$ 200,000
Pinewood Road	2030	$ 40,000
Grieve Road	2030	$ 15,000
Lang's Road	2030	$ 10,000
Lang's Landing Road	2030	$ 10,000
Sucker Creek	2030	$ 40,000
Harmony Point Road	2030	$ 60,000
Weeks Road	2030	$ 30,000
Fryer Road	2030	$ 20,000
Monetville Road	2030	$ 100,000
Forest Hill Road	2030	$ 75,000
Quesnel	2030	$ 20,000
Mayer Road	2030	$ 280,000

2026 CAPITAL BUDGET

Department	Asset Description	2026 Budget	Allocation of Funds	
			Transfer from Reserves	Capital Grants
General Government	Replace 7 laptops/tablets	$ 19,100	$ 19,100	
Protective Services - Fire	Firehall Building - review plans	20,000	20,000	
	SCBA Mask for Firefighters (20 units)	35,000	2,078	$ 32,922
	Floor and grates at the Noelville Fire Hall	30,000	30,000	
	Thermal imaging Cameras (x2)	18,000	18,000	
Public Works	Roads	786,975	529,937	257,038
	Streetlights	15,000	15,000	
	Rehabilitation of Montée Guérin Culvert	335,250	-	335,250
	Grader repairs	90,000	90,000	
Environmental Services	Sewer Lift Stations	35,000	35,000	
	Hydro Sanitary Sewers	75,000	75,000	
	Sheds Curbside Recycling	10,000	10,000	
	St. David MC Panel Upgrade	25,000	25,000	
	Lagoon Rehabilitation	75,000	75,000	
	New Software for Landfill	45,000	45,000	

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2026 CAPITAL BUDGET

Department	Asset Description	2026 Budget	Allocation of Funds	
			Transfer from Reserves	Capital Grants
Recreation & Cultural Services	Splash Pad bathrooms	$ 8,000	$ 8,000	
	Wally Lamondin Beach	97,291	-	$ 97,291
	Shanty Bay Wharf	31,737	31,737	
	ACC – ICIP funds	153,006	40,807	112,199
	1/2-ton vehicle	75,000	75,000	
	New Z-Turn lawnmower	20,000	20,000	
	Arena Front Heating System	10,000	10,000	
	Arena ice surface boards	450,000	264,765	185,235
	Alban Cemetery Pad & walkway	42,000	42,000	
	Office Flagpole and Lighting	22,000	22,000	
	Total	**$ 2,523,359**	**$ 1,503,424**	**$ 1,019,935**

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2026 RESERVES

	Opening Balance	Use of Reserves	Contribution Through Amortization	Contributions (incl. Interest)	Ending Balance
Infrastructure Reserve:					
• Roads	922,039	(529,937)	471,358	22,765	886,225
• Bridges	237,642	-	22,517	6,347	266,506
• Storm Sewers	228,404	-	17,060	6,042	251,506
• Parking Lot	181,790	-	16,348	4,844	202,982
• Parks	154,428	(81,737)	43,665	3,988	120,344
• Streetlights	74,941	(37,000)	11,113	1,581	50,635
Building Reserve	81,341	(365,572)	278,276	961	(4,994)
Vehicle Reserves	(92,830)	(75,000)	161,272	-	(6,558)
Equipment Reserves	81,798	(204,178)	299,843	2,770	180,233
Landfill Reserves	729,642	(75,000)	61,798	18,438	734,878
Sanitary Sewers Reserves	719,174	(210,000)	21,143	15,931	546,248
Operating Reserves	565,627	(30,000)	-	26,538	562,165
Total Reserves	**3,883,996**	**(1,608,424)**	**1,404,393**	**110,205**	**3,790,170**

2026 OPERATING RESERVES

OPERATING RESERVES	Opening Balance	Use of Reserves	Contributions (incl Interest)	Ending Balance
Election Reserve	20,447	(20,000)	266	713
Working Fund Reserve	122,601	-	3,126	125,727
Physician Recruitment	-	-	12,500	12,500
Winter Control Reserve	240,075	-	6,122	246,197
Planning Reserve	10,246	-	261	10,507
Lagoon Study	17,772	-	453	18,225
Rural Economic Development Program	23,697	-	604	24,301
Community Development	10,873	-	277	11,150
Tourism Promotion	10,308	-	263	10,571
Business Development	5,923	-	151	6,074
Planning and zoning	16,342	(10,000)	289	6,631
Legal	29,312	-	747	30,059
Sewer Operating Reserve Fund	28,410	-	724	29,134
Human Resources	29,621	-	755	30,376
Total Operating Reserves	**565,627**	**(30,000)**	**26,538**	**562,165**

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2026 DEFERRED REVENUES

	Opening Balance	Received	Spent	Ending Balance
Deferred Parkland Revenues	95,294	1,746	(53,645)	43,395
Modernization Fund	-	-	-	-
Covid-19 Safe Restart	111,608	-	(66,553)	45,055
Covid-19 Recovery for Municipalities	78,535	-	-	78,535
Montée Guérin Rehabilitation	458,888	318,636	(777,524)	-
SEBBS	-	633,838	(613,846)	19,992
Total Deferred Revenues	**744,325**	**954,220**	**(1,511,568)**	**186,977**

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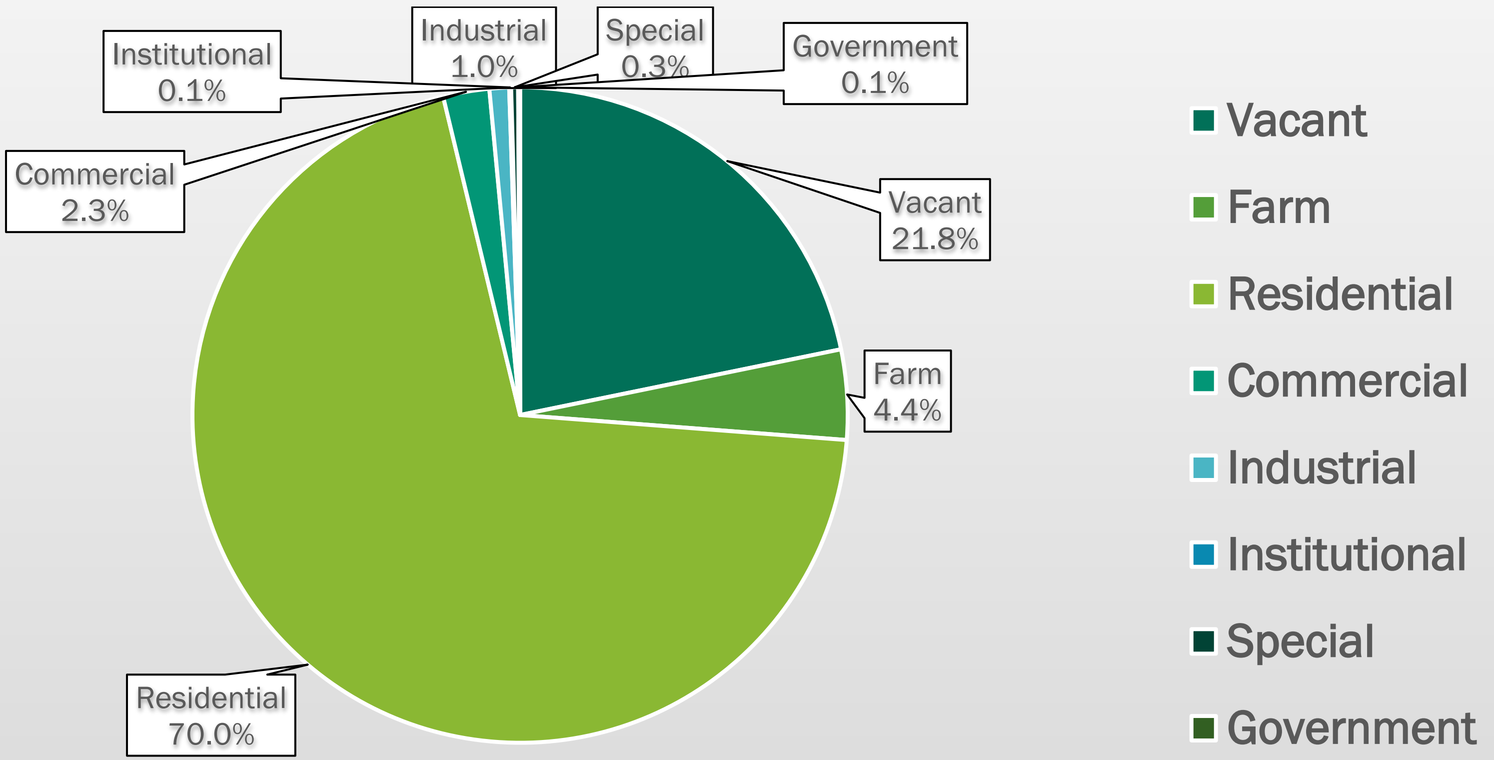
2026 PROPERTY ASSESSMENT



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IMPACT ON RATEPAYERS (that are not on the sanitary sewer system)

Current Value Assessment of your Home (Residential)	$ 170,000	$ 290,000	$ 400,000	$ 650,000
Municipal Levy	1,694.07	2,889.88	3,986.04	6,477.32
Education Levy	260.10	443.70	612.00	994.50
OPP *(estimated increase of $ 23.49)*	265.91	265.91	265.91	265.91
TOTAL	**$ 2,220.08**	**$ 3,599.49**	**$ 4,863.95**	**$ 7,737.73**
Increase from 2025	$ 60.18	$ 86.08	$ 109.82	$ 163.78
As a percentage	*2.79%*	*2.45%*	*2.31%*	*2.16%*

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HISTORY OF TAXATION ON A $250,000 ASSESSMENT

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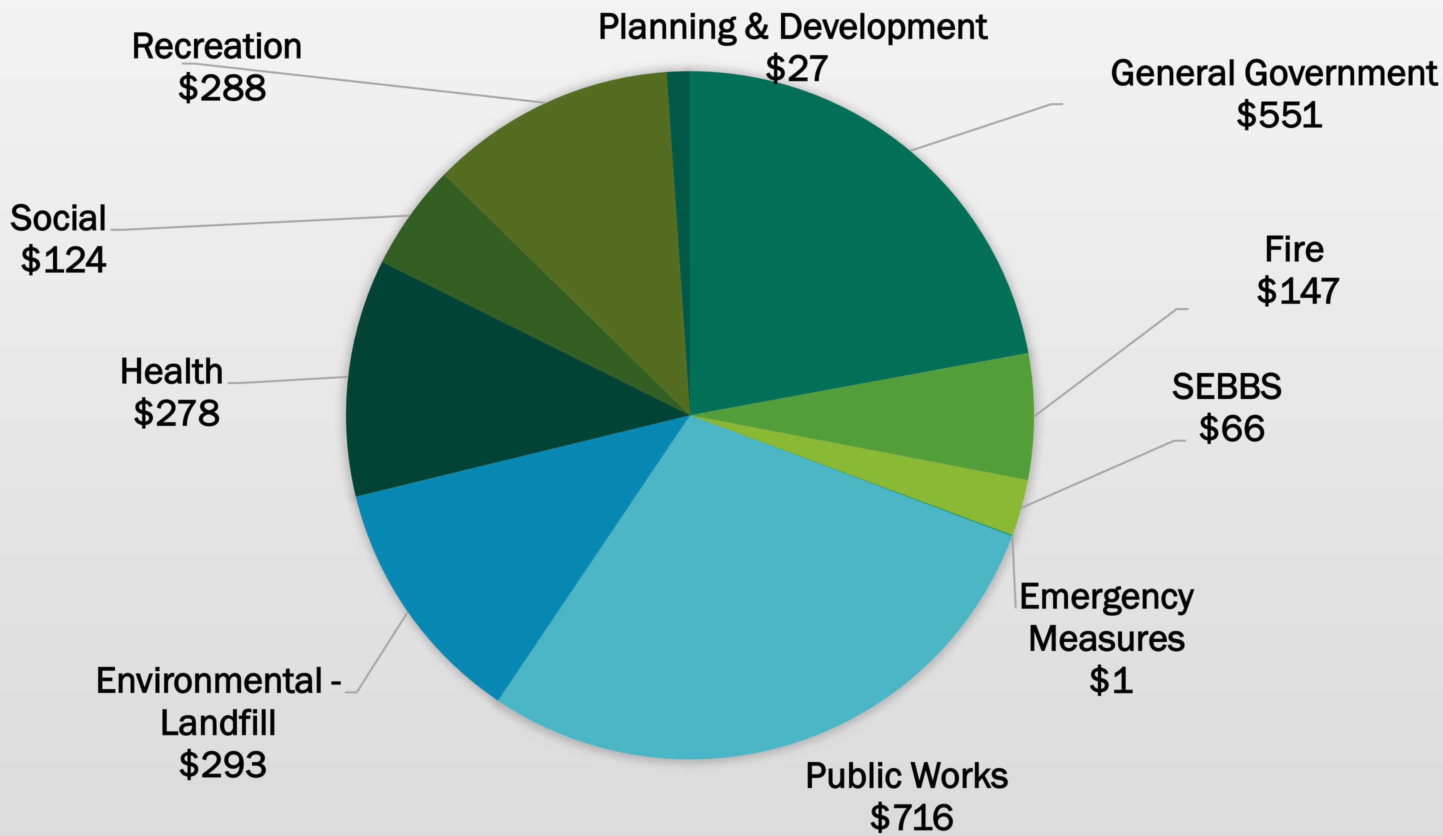
WHERE DO YOUR TAX DOLLARS GO?
TAX LEVY ON A $250,000 ASSESSMENT IS $2,491**



** Municipal tax rate portion only

QUESTIONS AND COMMENTS