Draft 2026 Levy Operating Budget

2026 BUDGET

Norfolk County

NorfolkCounty.ca/Budget

Table of Contents

Message from the Mayor 3

Section 1 – Overview & Report
- 2026 Levy Budget Overview 7
- Message from the Treasurer 9
- Staff Report 11
- Budget Package Guide 29
- General Organizational Information 33
- Norfolk County Operating Levy 39

Section 2 – Requisitions
- Requisitions from Boards and Agencies Summary 43
- Long Point Region Conservation Authority 47
- Grand River Conservation Authority 48
- Lynnwood Arts Centre 49
- Grand Erie Public Health 50
- Haldimand-Norfolk Housing Corporation 51
- Norfolk County Public Library 53
- Police Services 57

Section 3 – Divisions & Departments
- Corporate Revenues & Expenditures 63
- Mayor & Council 69
- Office of the Chief Administrative Officer 75
- Community & Development Services 91
- Corporate Services 127
- Emergency & Social Services 159
- Public Works 191

Section 4 – Debt & Reserve Related Impacts
- Debt Levels and Annual Repayment Target 223
- Reserve Related Impacts and Reserve Fund Projections 224

Section 5 – Supplementary Information
- New Budget Initiatives 245
- Council Approved Initiatives 246
- Full-Time Equivalents (FTE) Guide & Report 247
- Interdepartmental Charges 251
- Cost Shared Programs 255
- Variance Summary 263
- BIA Budgets – Simcoe and Delhi 265

Norfolk COUNTY

Page Left Blank Intentionally

Message from the Mayor

January 2026

I am pleased to present Norfolk County's Draft 2026 Levy Operating Budget.

This year's operating budget continues the new chapter for our municipality following the Province of Ontario's granting of Strong Mayor Powers under Part VI.1 of the *Municipal Act, 2001*. While this framework provides additional authority to the Mayor, I reaffirmed my commitment to maintaining Norfolk's longstanding, collaborative approach to budget development- one that values the input of staff, Council and the input of our residents. For more than two decades, this collaborative partnership has guided responsible, transparent financial planning for Norfolk County.

In keeping with that commitment, I provided direction to staff to prepare the Levy Operating Budget in alignment with Council-approved financial objectives and our shared focus on sustainable service delivery. Like many municipalities across Ontario, Norfolk continues to face significant financial pressures, including limited revenue sources, responsibility for a vast infrastructure network spread across a large geographic area, increasing costs and demand for services. The draft budget before Council proposes a levy of $146.6 million, representing a 7.4% increase over 2025. For the median assessed residential property, this equates to an estimated 5.5% increase. As this staff-prepared budget reflects the direction I provided and was developed through a collaborative process, I have not exercised Strong Mayor Powers to amend it.

I look forward to working with Council as we review the operating budget and continue building a stable, sustainable, and predictable financial future for Norfolk. Together, this budget supports our strategic priorities by investing in the services that keep our community safe, supported, and well-served.

Thank you to staff, Council members, and residents for your contributions to this important work. Your engagement remains essential to shaping a County where people and businesses can thrive.

Mayor Amy Martin

Page Left Blank Intentionally

SECTION 1
Overview & Report

Page Left Blank Intentionally

Norfolk COUNTY

BUDGET 2026

Levy Operating Overview

5.5%

Average Residential Impact

+ 7.4% Net Levy

Impact on a median home valued at **$246,000**

per year

$212.71

Property Tax Increase

$4.09

per week

2026

$4,084

STRATEGIC BUDGETARY INVESTMENTS

New Budget Initiatives

- Risk & Claims Specialist
- Fleet Training & Compliance Officer
- Stormwater CCTV Inspections and Condition Assessments
- Development Compliance Technologist
- ServiceNorfolk Agents
- Mechanic
- By-law Enforcement Officer

Key Council Approved Initiatives

- Infrastructure Funding to support Capital Plan
- Curbside Waste Collection changes
- Community Paramedicine for Long Term Care Program
- North Shore Resilience Project continuation

BUDGET DRIVER HIGHLIGHTS

New Budget & Council Approved Initiatives
+ $2,202,400

Salaries & Benefits
+ $1,608,400

Infrastructure & Capital Impacts
+ $3,410,400

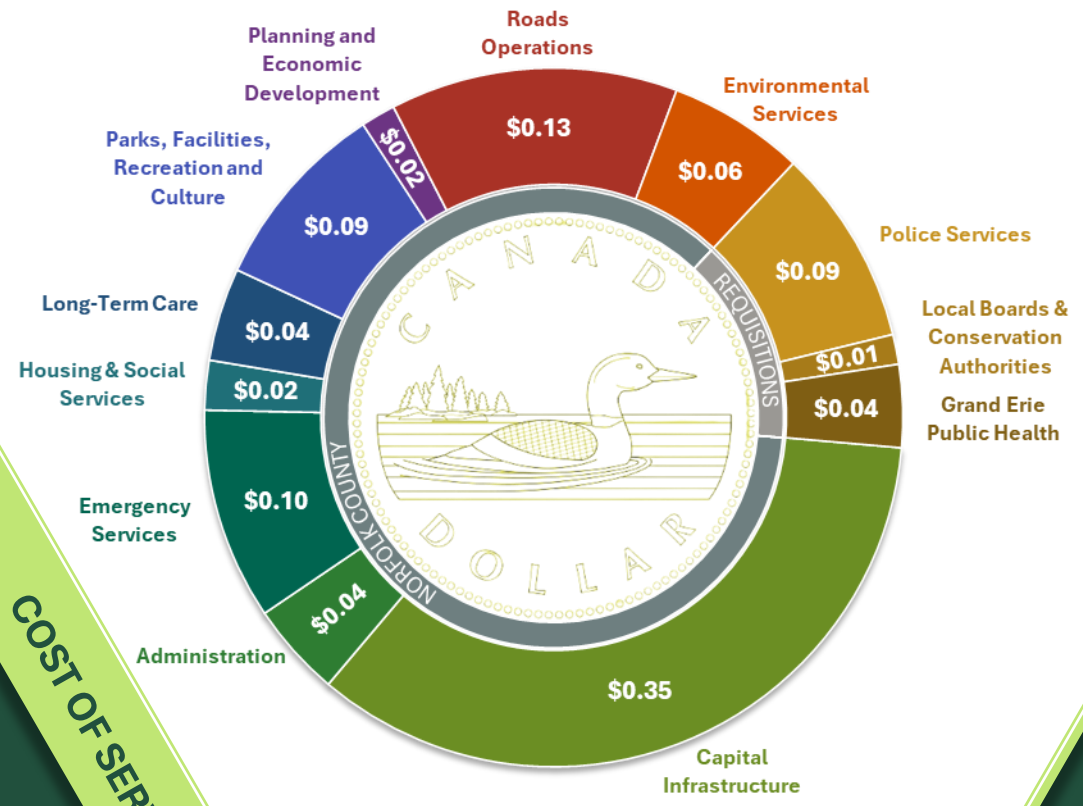
Policing Contract Increase
+ $1,244,400

OMPF Funding Increase
- $722,800

Estimated Assessment Growth
- $1,730,000

ECONOMIC INDICATORS

- Challenges and uncertain economic future in the near-term
- Inflation continues to subside, but challenges related to issues with international trade and labour markets remain
- Statistics Canada has reported that the Consumer Price Index rose 2.2% on a year-over-year basis in November 2025



COST OF SERVICES PER TAX DOLLAR

Norfolk County provides many services to its residents, so Council and Staff have to make difficult decisions to **balance the budget**. These decisions are also guided by public input and provincial legislation.

Norfolk COUNTY

Message from the Treasurer

The 2026 Levy Operating Budget represents the final document in the 2026 budget cycle and lays the foundation for the coming year, detailing how resources will be spent to provide safe and reliable services to residents, how levy supported infrastructure will be funded, and how staff will operationalize Council's strategic priorities. This budget reflects our continued commitment to fiscal responsibility, service excellence, and strategic investment in the priorities that matter most to our community.

The 2026 Levy Operating Budget is proposing a 7.4% net levy increase over 2025 for a total net levy requirement of $146.6M. That 7.4% increase is made up of 2.5% in infrastructure funding, 1.1% in Council approved initiatives, 0.5% in new budget initiatives, 0.9% for Police Services, with the remaining 2.4% resulting from other inflationary adjustments. After considering assessment growth and education impacts, property taxes for the average residential property in Norfolk are proposed to increase by 5.5%. Staff recognize that number, though lower than originally proposed, is still significant and that the challenge of balancing the cost of operations and capital impacts with affordability is a difficult one.

The 2026 draft budget has been developed with a focus on sustainability and accountability, ensuring that resources are allocated effectively to maintain essential services, while advancing key initiatives that support long-term growth and community well-being.

Upon adoption of the final document in the 2026 budget cycle, staff will ensure that appropriate reporting is in place to continue to provide updates to Council through finance comments in reports, variance reporting, capital status reporting, and year end reporting. This will ensure that detailed and transparent communications continue throughout the year regarding adherence to the budget.

Finally, I extend my appreciation to Council, staff, and community stakeholders for their contributions to this process. Together, we are building a strong foundation for Norfolk County's future.

Amy Fanning, CPA, Treasurer/Director of Finance

Norfolk COUNTY

Page Left Blank Intentionally

Working together with our community

Budget Committee Meeting – January 21, 2026

Subject: Draft 2026 Levy Operating Budget
Report Number: CS-26-005
Division: Corporate Services
Department: Finance
Ward: All Wards
Purpose: For Decision

Recommendation(s):

That report CS-26-005 Draft 2026 Levy Operating Budget be received as information; and

That the 2026 Levy Operating Budget, with a Net Levy Requirement of $146,553,200 be approved; and

That Delhi and Simcoe Business Improvement Areas 2026 Operating Budgets be approved as submitted; and

Further that staff prepare the By-Law to approve the special BIA levy to all applicable properties within the Delhi and Simcoe BIAs.

Explanation:
Norfolk County's operating budget will establish the framework to create a viable sustainable financial plan.

Executive Summary:

Purpose of the Report: This report presents the Draft 2026 Levy Operating Budget, which contains the financial implications of County's operational activities for the upcoming year.

Background and Context: The Draft 2026 Budget is largely a “business as usual” budget that addresses inflation and financial sustainability goals, though there are a few notable new investments planned. Contract increases, service changes, rising prices on many goods and services, and the critical need to address reserve balances are driving substantial impacts to the budget. The new investments include addressing the County’s stormwater management needs, as well as adding a risk and claims specialist, a fleet training and compliance officer, a development compliance technologist, ServiceNorfolk agents, a mechanic and a by-law enforcement officer.

The Draft 2026 Budget shows the County’s considerable progress, along with increased provincial funding, in building a strong financial future. This is demonstrated by the ability to present a tax increase for the average residential property below budget guidance levels, while also addressing some critical needs of the corporation. It should be noted that the overall tax rate increase of 5.5% for the median residential property is lower than the projection presented to Council in July at 7.4%, which staff recognize as a significant achievement.

This progress is due to several factors including an increase to the provincial OMPF funding, a cap placed on OPP policing costs, and several meaningful adjustments made to departmental budgets to mitigate the potential increase. These changes are compounded by difficult decisions made by the senior leadership team, and the efforts and oversight taken by Council and staff over the last few budgetary cycles, where the budget was modified after significant deficits were realized over the prior decade. These modifications resulted in higher-than-normal tax increases, though partially mitigated through difficult service level decisions, and key to positioning Norfolk to be able to moderate a more significant taxation increase for 2026, as well as to put the County on the path toward long-term financial sustainability.

Conclusion: The Draft 2026 Budget continues to deliver on areas contained within Norfolk County’s Strategic Priorities and also continues the County’s longer-term plan to reach financial sustainability. However, the County’s financial planning is subject to risk and future uncertainties. Moving forward, the long-term plan is to continue to review how to improve services, seek partnerships and find efficiencies with the focus on sustainability and financial health.

Financial Implications: For taxpayers, the Draft 2026 Budget represents a 7.4% net levy increase over the 2025 budget. For the median residential property (assessed at $246,000), the draft budget results in $4,084.19 in property taxes (municipal and education) in 2026. This represents an increase of $212.71 annually, or 5.5%.

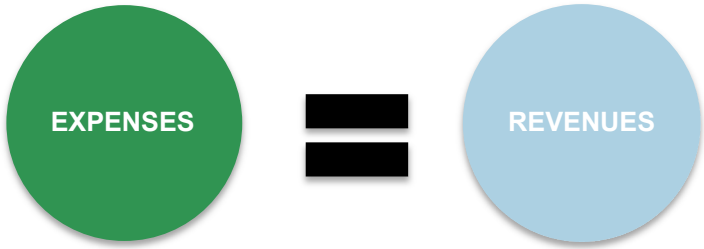
Discussions:

Balanced Budget Basics

The Levy Operating Budget outlines the business priorities and service levels for levy operations in Norfolk County and sets the level of taxation required to support those activities. The requirement to prepare and adopt this annual budget is set out in Section 290 (1) of the *Municipal Act, 2001,* which requires that each year local municipalities prepare and adopt estimates for the purposes of operating the municipality, including amounts sufficient to pay all debts falling due within the year, and amounts required for any board, commission, or other body.

At the most basic level, this means municipalities are required to prepare balanced budgets or in other words, annual expenditures must equal revenues. This basic balanced budget equation is presented in the graphic below:

Basic Balanced Budget Equation



Expenses can be categorized as operating or capital (infrastructure) expenses. Generally operating expenses include employment compensation, materials and supplies, services and transfers or grants to third parties. In addition to operating expenses, costs required to finance current and future infrastructure replacements plus costs for new infrastructure that has no other available source of funding also fall within expenses. Infrastructure funding includes contributions to reserves and reserve funds as well as debt servicing costs (principal and interest payments).

On the revenue side, Norfolk County uses several revenue sources to fund the annual operating expenses. The primary types of revenue sources include property tax revenues and non-property tax revenues such as federal/provincial funding, user fees and service charges. Property tax revenue is the largest source of revenue required to deliver municipal services.

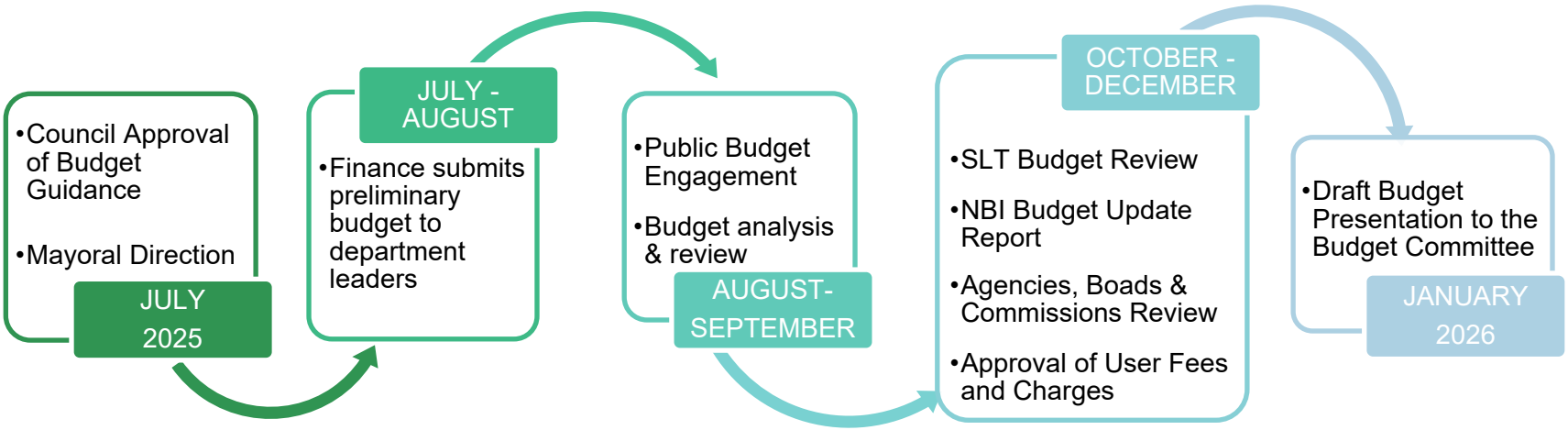
During the budgetary process, requirements for the future year's expenditures are estimated and non-property tax revenues are forecasted. The net of these two items is what outlines the amount of revenue that is needed to be collected through property taxation and is referred to as the Net Levy Requirement.

Calculation of the Net Levy Requirement

Developing the Draft 2026 Levy Operating Budget

Developing the Draft 2026 Budget has been a challenging exercise; a collaborative process involving the implementation of Strong Mayor legislation requirements, budget projections to Council, public input, as well as staff involvement from every Division and Department within the County. This collaborative process started in July of 2025 and is displayed in graphic 3 below.

2026 Budget Development Timeline



CS-26-005

In the first phase of budget development, it was important that a framework be set to work within for developing the draft budgets. Council adopted the following guidance principles. Results of these targets are also displayed below:

2026 Guidance:	**Results:**
1. Average residential property tax increase of 7.4% targeted	1. Tax increase less than guidance; average residential increase of 5.5%
2. The first 1% assessment growth revenue be applied against 2026 increase	2. Actual assessment growth estimated at 1.27% vs 1.0%
3. Staff report outlining NBIs to be presented to Council prior to inclusion in budget	3. 7 NBIs included in Budget with $0.7M impact
4. Key financial and budgetary policies remain in force	4. Remain in force, with impacts resulting from Asset Management Plan and Capital Budget

After the guidance was set, the starting point for developing the Draft 2026 Budget is the underlying principle that levels of service, in the Approved 2025 Budget, will remain. Staff review these services for the most cost-effective service delivery method when preparing the budget requirements for 2026. Any changes in levels of service come from two sources: firstly, from reports approved by Council throughout the year, referred to as Council Approved Initiatives (CAI's), and secondly, from proposals presented as New Budget Initiatives (NBI's) in the Draft 2026 Budget.

Throughout this process, the budget projection established was the overall targeted maximum levy increase, but all efforts attempted to deliver a lower impact. During the development, staff were increasingly concerned that the projected tax increase of 8.4% would not be met, however several strategies were used to ensure this target would be the highest level proposed to the Budget Committee. These strategies included:

1. Clear communication on the increase projected to Council early in the budget process.
2. The projection factors were communicated by the Senior Leadership Team (SLT) and Finance to County staff. Prior to departmental changes and budget requests, Finance completed detailed analysis and made recommendations for adjustments. These adjustments were presented to departmental leaders and General Managers, who reviewed and suggested further changes based on operational knowledge and anticipated needs.
3. Early discussions on the estimated increase were had at SLT meetings, and strategies were discussed on how the team would meet the targeted tax increase.
4. New Budget Initiative Requests were heavily analyzed and deliberated. Ultimate recommendations from SLT were limited to critical service delivery items, while keeping the target in mind.
5. The process ended with several SLT review meetings, with difficult decisions and budget adjustments made.

Overall, the ultimate success in reaching the target was the result of these strategies combined with work completed over recent budget cycles and increases in provincial funding. Through this process, financial policies were upheld, and staff feel this budget will continue to move the County in the direction of financial sustainability.

This process was difficult as reducing the impact meant making hard decisions about which priorities to move forward and where to embed additional risk in the budget. Some of the items removed, or reduced, include prioritized NBIs and minor capital expenditures. As well, while transfers to reserves are increasing and the County is strengthening its financial sustainability, future budgets will continue to face levy pressure as the approved Asset Management Plan and associated financing strategy drive significant capital investment to address infrastructure and growth needs.

Community Engagement Results – 2026 Budget Campaign

A key component of budget development was the 2026 budget engagement campaign, which was launched on July 25th. The engagement approach was overhauled for 2026 with the purpose of increasing accessibility and participation in Norfolk County's budget process. Primary engagement methods included a redesigned EngageNorfolk page with simplified survey and interactive tools, multi-channel promotion (social media, radio, newspapers, billboard, etc.), and in-person outreach at community events (Simcoe Friendship Festival, Port Dover Summer Festival, Delhi Fall at the Fields). This refreshed engagement approach resulted in a very successful campaign, with key highlights below. Full results of the campaign were summarized for Council in report CS-25-143, presented at the October 16, 2025 Budget Committee meeting.

A highlight of the campaign was the significant level of engagement achieved. Below is a summary of participation by engagement activity type. Survey participation represents an increase of 390% compared to 2025.

Table 1: 2026 Budget Engagement Campaign Participation

Engagement Activity	Responses
Budget Survey	1,229
Budget Challenge (online)	104
Budget Bean Challenge (in-person)	342
Share Your Thoughts	58
Website Visits	3,500+

Overall, this year's campaign achieved record engagement and provided clear, actionable insights for Council:

- Strong mandate for infrastructure investment and service stability
- Emphasis on affordability, community quality of life, and transparent communication

Economic Indicators

Current factors in the economy impact the County's annual budget, and result in budgetary pressures. Some economic factors for 2026 have been provided below along with an explanation on how these items are impacting the County.

Macro-Economic Outlook

Recent indicators suggest Canada's economy is entering a period of slower growth and heightened uncertainty. While inflation has eased toward the Bank of Canada's 2% target, this improvement coincides with softening labour markets and modest GDP growth, signaling a more cautious economic environment ahead.

Businesses continue to face cost pressures and trade disruptions and shifting policy directions add volatility to near-term forecasts. For Norfolk County, these trends may translate into ongoing affordability concerns for residents, pressure on local businesses, and greater scrutiny of municipal spending priorities. Although inflationary pressures have receded, higher unemployment and subdued growth projections point to a tempered outlook, underscoring the need for prudent fiscal management and flexibility as economic conditions evolve.

Inflationary Budget Pressures

Despite easing inflation nationally, Norfolk County continues to experience cost pressures that affect service delivery and long-term planning. Key drivers include:

- **Construction Materials Volatility**
  Prices for asphalt, pipes, and other core materials remain unpredictable, influenced by global supply chains and uncertain U.S. trade policy.
- **Uncertain Intergovernmental Funding**
  Provincial and Federal funding allocations lack clarity, creating risk for financial planning and service continuity.
- **Labour Market Constraints**
  Persistent workforce shortages, especially in municipal roles, are driving above-average wage growth, a trend expected to continue in coming years.

These factors collectively increase operating costs and challenge the County's ability to maintain service levels without significant tax implications.

Throughout the budget preparation process, Finance staff, together with SLT, have continued to monitor the current economic challenges noted above. These areas do add risk to the budget but have been mitigated by estimates included within each department where applicable.

2026 High Level Budget Drivers

The Net Levy Requirement of $146.6 million is the amount that is required from property taxation to fund the Draft 2026 Budget, which represents an increase of $10.1 million, or 7.4%, over the tax levy in 2025. Overall, the 2026 budget drivers can be grouped into three main changes: requisitions, net operational changes, and service level enhancements, as displayed below.

The overall net levy requirement above is impacted by several factors that developed as themes within the 2026 budget. Below, the impacts have been categorized to depict how the different budget components build upon each other to generate the net levy requirement for 2026. These impacts have been divided into four categories:

Requisitions – includes the services provided to the County by boards, agencies and committees.

Service Level Changes – Council Approved Initiatives and proposed New Budget Initiatives. This section includes infrastructure funding approved of with the Asset Management Plan and Capital Budget, and fire protection approved with the Rate Budget

Net Operational Changes – operational, inflationary and contract changes to maintain existing service levels, in addition to known savings for items no longer required or due to revised estimates.

Included in Draft Budget

Discretionary Items – requests of deputations to Budget Committee at the October 16, 2025 meeting, as well as items referred to budget deliberations by Council. These increases have not been included in the draft budget. Further details on these items will be provided with the agenda for January 21 and 22, 2026 deliberations as required.

For Council Consideration

Table 2 below outlines the major budget drivers that are impacting the budget, grouped into the categories outlined above.

CS-26-005

Table 2 Major Budget Drivers

2025 Council Approved Net Levy		**$ 136,416,200**		
Requisitions				Requisitions
Police Services	1,244,400			
Norfolk County Public Library	799,200			
All other Requisitions	298,700	2,342,300	1.7%	
Council Approved Initiatives				Service Level Changes
Infrastructure Funding	3,410,400			
Curbside Waste Program	1,016,500			
All other CAIs	458,600	4,885,500	3.6%	
New Budget Initiatives				
Total Proposed NBIs	727,300	727,300	0.5%	
Operating Reserves and Minor Capital				Net Operational Changes
Election Reserve	86,000			
Contingency Reserve	(252,000)			
Council Initiative Reserve	(300,000)			
Minor Capital	151,200	(314,800)	-0.2%	
Base Budget Drivers				
Salaries & Benefits	1,608,400			
Corporate Wide Software Services	325,000			
Miscellaneous	320,200			
Norview Food & Nutrition Supplies	260,800			
Roads - Street Lighting and Signage	252,900			
Land Ambulance Funding Adjustment	174,400			
Ride Norfolk Net Change in Grant Funding	152,000			
Fleet M/R Supplies & Services and Equipment Rental	143,300			
Roads - Line Painting	132,800			
Insurance Premiums/Deductibles	103,700			
Municipal Drainage Culvert Repairs	100,000			
User Fee inflationary increase	(354,000)			
OMPF Increase	(722,800)	2,496,700	1.8%	
2026 Net Changes		**10,137,000**	**7.4%**	
Draft 2026 Net Levy		**$ 146,553,200**		
Discretionary Items		***TBD***		Discretionary Items
Adopted 2026 Net Levy		***TBD***		

CS-26-005

Strategic Budgetary Investments – New items included in 2026's Proposed Tax Increase

Council Approved Initiatives (CAIs):

- Health Unit Merger Impacts
- Fire Protection
- North Shore Resilience Project
- Norfolk County Garage Remediation Monitoring
- Recreation Facilities Review Position
- Talbot Gardens Security
- Infrastructure Funding
- 2024-26 Community Paramedicine
- 2025-26 Provincial Allocation of OHPI and COCHI Funding
- Long Point Area Non-Profit Merger with HNHC
- Waste Management – Curbside Collection
- Non-Eligible County Facilities Recycling

New Budget Initiatives (NBIs):

- Risk and Claims Specialist
- Fleet Training and Compliance Officer
- Stormwater CCTV Inspections and Condition Assessments
- Development Compliance Technologist
- ServiceNorfolk Agents
- Mechanic
- By-law Enforcement Officer

Details for each of the NBIs are included within the respective department's budget in Section 3 and a summary with the net levy impact for each is included in Section 5 of the budget document.

There were a significant number of CAIs approved throughout 2025 and from prior years, of which five (5) had no impact on the net levy requirement and two (2) were savings to the net levy requirement for 2026. A summary list of CAIs and their impact on the net levy requirement is included in Section 5 of the budget document.

Assessment Changes & Assessment Growth

In 1997, the Province introduced Current Value Assessment (CVA) as the basis for property taxation by municipalities. In 2012 the province announced that CVA values would be updated every four years with increases in CVA values being phased in over four years and decreases in CVA values being implemented immediately and not phased in. The updating of CVA values for all properties represents an "inflationary increase" in the assessment roll and does not represent a true increase in assessment for taxation. This "inflationary increase" in CVA values cannot be used to generate new tax revenue. The increase in CVA values must be applied to reduce the base tax rate to create a revenue–neutral situation which eliminates any false tax revenue increase resulting from the "inflationary increase" in assessment values.

CS-26-005

The assessment update planned for 2020 has been postponed for another year by the Ontario Government. This means that property assessments for the 2026 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (or the same valuation date used for the 2020 to 2025 taxation years).

The table below shows the assessment changes that have occurred in 2025, between the returned roll and the revised roll. The revised roll is the basis that the 2026 tax rates will be calculated from.

	2025 Returned Roll	2025 Revised Roll	Change	Change %
Assessment	$11,085,456,695	$11,202,954,501	$117,497,806	1.06%
Weighted Roll (based on tax ratios)	$9,601,549,576	$9,723,275,815	$121,726,239	1.27%
Levy (based on 2025 rates)	$136,416,225	$138,145,678	$1,729,453	1.27%

Growth in assessment for properties added to the assessment roll for taxation in 2026 is estimated at 1.27% over the 2025 assessment. This growth in assessment will generate approximately $1,730,000 in new tax revenue starting in 2026. For illustrative purposes, at the median residential value of $246,000, the increased tax revenue would be equal to an increase of approximately 467 homes based on estimated 2026 tax rates. The increase in assessment and thus weighted assessment occurred within a number of tax categories, not just residential properties.

Beginning in 2023, approved budget guidance directed that the first 1% of assessment growth would be applied to reduce the levy increase, and anything over the 1% was intended for infrastructure purposes to be allocated to prioritized reserves. Assessment growth was less than 1% in 2023 and 2024; in the 2025 budget the first 1% of assessment growth was applied to the levy with the additional 0.2% being applied to the Fleet Reserve. For 2026, budget guidance indicated that any assessment growth above 1% would be allocated to prioritized reserves. However, at the direction of the Treasurer, the full amount of assessment growth is being applied to reduce the levy impact in the draft budget. This approach is supported by concerns over resident affordability, and Council's recent support of an approved financing strategy to address infrastructure funding systematically over the next decade.

Impact on Property Taxes

There are a couple of factors that have an impact on property taxes:

1. Growth in assessment for new or improved properties
2. A change in the Education Tax Rate provided by the Province

The Draft 2026 Budget produces a Net Levy Requirement of $146,553,200 for County operating costs, which represents an increase of 7.4% over the Approved 2025 Net Levy Requirement. To determine the impact of the draft 2026 tax rates on a residential property tax bill, both the Municipal Tax Rate and the Education Tax Rate must be included.

Education tax rates are set by the Province. For residential property the rate is unified across the province, whereas education tax rates for business vary across the province. For several years prior to 2021, education rates decreased each year. In 2021 education rates for residential properties remained at 2020 levels as a result of the delayed reassessment, however at the same time, the business education rates were reduced. 2022 through 2025 education rates continued at the same level as 2021 for all classes. For 2026, education rates have been announced and there is no change over 2025.

Table 3 presents the residential tax impact of the Draft 2026 Budget on a single family detached property. For this purpose, staff have used the median assessment value of $246,000 for a single family detached property which is a small increase over previous years, due to new properties and changes to existing properties within the County.

Table 3: Median Residential Tax Impact of Draft 2026 Budget (Including County and Education Tax Rates)

	2025 Actual Tax Levy	2026 Draft Tax Levy	Change	% Change
Municipal Tax Levy	$ 3,495.10	$ 3,707.81	$ 212.71	6.1%
Education Tax Levy	$ 376.38	$ 376.38	$ 0.00	0.0%
Total Tax Levy	**$ 3,871.48**	**$ 4,084.19**	**$ 212.71**	**5.5%**

This lowers the combined municipal and education estimated impact to 5.5% for residential taxpayers. The total increase is lower than the increase anticipated for the municipal tax levy, as the education portion remains status quo while the municipal tax levy is estimated to increase by 6.1%.

CS-26-005

Finance Comments:

For taxpayers, the Draft 2026 Budget represents a 7.4% net levy increase over the 2025 budget. For the median residential property (assessed at $246,000), the draft budget results in $4,084.19 in property taxes in 2026. This represents an increase of $212.71 annually, or 5.5%.

OPP Billing Impacts

The County received a letter on September 26, 2025, from the Solicitor General stating that they would be establishing an 11% cap on the increase in policing costs owed by municipalities for the calendar year when compared to 2025, excluding the costs related to any service enhancements. Secondly, a new discounts table will be established in regulation and will apply to the 2026 billing year and going forward. The County received the 2026 Billing statement on December 5, 2025. With the cap, the resulting increase for 2026 is $1,507,400, partially offset by an increase in the Court Security and Prisoner Transportation Grant of $280,000. The total overall increase for OPP Services is $1,227,400.

Ontario Municipal Partnership Fund (OMPF)

On October 31, 2025, staff received a letter from the Office of the Minister of Finance stating that the Province was increasing the OMPF by $50M for 2026. As a result, Norfolk's allocation of the fund for 2026 would increase by $722,0000. This fund is used to directly offset operating costs for the County, with the increase in funding resulting in a decrease of 0.5% towards the net levy requirement for 2026.

Net Operational Changes

Department staff along with Finance staff were thorough and diligent in their review of all base budgets, resulting in an increase of approximately $2.5 million dollars (or 1.8%), excluding base budget changes to requisitions. This increase is made up of a significant number of small increases and decreases across the County with a few large increases noted above in the driver table including, corporate wide software services, food and nutrition supplies for Norview, salaries and benefits, streetlighting and contracted road signage.

Additionally, considering reserve balances, operational needs and resident affordability, the Senior Leadership Team and the Treasurer have proposed to reduce the transfers to the Council Initiative Reserve and the Contingency Reserve for 2026, resulting in a combined savings of 0.4% or ($552,000).

Increases and reductions were found throughout the County, not necessarily within the same department and/or division, however, the reductions were able to partially offset increases. The overall net operational changes result in an increase of $2.2 million dollars (or 1.6%) on the net levy requirement.

Interdepartmental Charges

During 2025, Finance started a review of interdepartmental charges. Interdepartmental charges are a way to show the true cost of operating a department when services are centralized. For example, The Human Resources department, which is centralized within the Office of the CAO division, provides services to all departments in the Corporation.

Finance looked at all of the interdepartmental charges and chose to split the review into two phases with Phase 1 being completed in 2025 and Phase 2 to be completed in 2026. Phase 2 will include fleet, facilities and risk and insurance. Insurance will be included in the second phase as it is significantly influenced by our facilities and fleet.

Phase 1 looked at the corporate support service areas of Human Resources, Information Technology (IT), Finance General Operations, Purchasing, Communications, Customer Service and Records Storage. The review considered the services provided and how they are provided by each of the areas, the methodology that was most appropriate to allocate the cost out and the methodology on what to charge out. During this review it was noted that there were a few charges that did not fully meet the internal service requirement or that a reliable methodology for charging could not be found and/or easily updated, those charges have been removed. Additionally, the IT charges have been consolidated from three (3) separate charges to one (1), as a single charge now best fits the manner in which IT services are provided. .

The result of the change in methodology to charge out the service area costs to the departments/programs that use the services, is that the charging department appears in the budget with a reduced or zero net levy requirement (if the entire department is charged out) and the departments receiving the charges are showing increases. The overall impact to the net levy requirement is the amount of increase within the charging department. To be able to see the change clearly, the department budget documents have been updated to separate the interdepartmental allocations from the rest of the budget. There is a sub-total of the budget impact prior to the interdepartmental allocation, then an interdepartmental allocation subtotal, before the final net levy impact total.

Further details on the interdepartmental review and methodologies are included in Section 5 of the budget document.

Capital Plan Impacts
The net levy increase related to the capital plan, as a result of the Council Approved Initiative for infrastructure funding, is consistent with the 2.5% presented in the Draft 2026 Capital Plan and 2026 Budget Guidance. By approving the required infrastructure funding at the time of Asset Management Plan review, Council has demonstrated a strong commitment to addressing the County's long-term financing challenges. This allowed for optimization of financing to accommodate the expenditures within the capital plan and will streamline the review of the levy operating budget. The approved capital reserve contributions remain unchanged from what has previously been communicated. The infrastructure funding impact of $3.41M for 2026 addresses the capital plan needs and makes further progress toward sustainable reserve levels.

NBI Impacts
Impacts of the draft NBIs have been included within the budget. The total levy impact of the draft initiatives is $727,300 or 0.53% increase to the levy over 2025. Budgets for any capital impacts resulting from draft NBIs have been included within the initiatives for clarity. At the time of the first 2026 Capital Status Report, Finance staff will make recommendations to amend the capital plan to move the capital portion to the appropriate budget for any approved initiatives. In future years, staff will investigate the ability of the budget system to better accommodate capital impacts from operating.

Variance Report
The June 30, 2025 Operating Variance Report (CS-25-139) was provided to Council in October, with the recommendation within the report for staff to monitor the 2025 Operating Budgets and take any reasonable steps to reduce or eliminate negative variances while mitigating any negative impact on service levels. To provide a further update on the status of the 2025 operating variance, a review of the actuals to September 30 in comparison to the Q3 estimates was undertaken and updates to the estimated 2025 Total Forecast were completed as part of the budget preparation. The result of this review was an increase in the projected surplus of $3.3 million being anticipated, for an overall projected surplus of $8.4 million.

The main drivers of this increase remain salaries and benefits, supplemental taxes and payments-in-lieu of taxes, fees and service charges, fines and penalties and interest income. Section 5 of this report provides a comparison of the quarter 2 and quarter 3 total forecast and projected surplus estimates at the overall County level. As well, forecast details are included in each department report of the budget document for greater understanding of expected 2025 results.

Cost Shared Programs – Federal and Provincial
The County operates several programs for which Provincial and Federal government funding is provided. The funding for these programs varies by program; there are several funding methodologies in place for example: 50% funding based on the prior year budget; 100% up to a set limit (cap); and a set overall limit with a required County funded portion. Section 5

of the budget document contains summaries for each of the County's funded programs including: Ontario Works, Children's Services, Norview, Housing Services, Paramedic Services and Ride Norfolk Public Transportation. Each summary outlines the type(s) of funding for the program area(s) and relates each to the total levy requirement for the 2026 budget.

Discretionary Items

Items requested or proposed that have not been prioritized by SLT for inclusion in the budget are being presented as discretionary for Council's consideration. These are not included in the levy impact and would result in further required levy increase if approved. All discretionary items are outlined in information memo CS-26-004 on the January 21, 2026 Budget Committee agenda.

BIA Budgets

The Simcoe and Delhi BIA budgets for 2026 have been included in Section 5 of the budget document. Recommendations for approval of these budgets have been included in this report. Upon approval of the Simcoe and Delhi BIA budgets, the final tax levy by-law will include the appropriate rates to raise the special charges outlined within their budgets. The Simcoe BIA approved a budget of $275,000 with a levy of $180,000 and the Delhi BIA approved a budget with a levy of $28,850 for 2026. The levy for both BIAs remains unchanged from 2025.

Interdepartmental Implications:

The levy operating budget includes charges for a variety of services from divisions/departments and also includes recoveries from the 2026 Rate Budget to offset various costs.

Consultation(s):

Chief Administrative Officer, Senior Leadership Team (SLT), Norfolk County Directors and Managers, Police Services Board, Norfolk County Library Board, Long Point Conservation Authority, Grand River Conservation Authority, Lynnwood Arts Centre, Social Services and Housing Advisory Committee and Grand Erie Public Health.

The Draft 2026 Levy Operating Budget is presented as approved by SLT and recommended to the Budget Committee for consideration.

Strategic Plan Linkage:

This report aligns with the 2022-2026 Council Strategic Priority Serving Norfolk - ensuring a fiscally responsible organization with engaged employees who value excellent service.

Explanation: Norfolk County's operating budget supports the Serving Norfolk priority by ensuring the County plans its budget responsibly so services can be sustainably delivered, while maintaining a strong, well-run organization.

Attachment(s):

Attachment 1 – Draft 2026 Levy Operating Budget

Approval:

Approved By:
Al Meneses, Chief Administrative Officer

Reviewed By:
Heidy VanDyk, General Manager, Corporate Services
Amy Fanning, CPA, Treasurer/Director of Finance

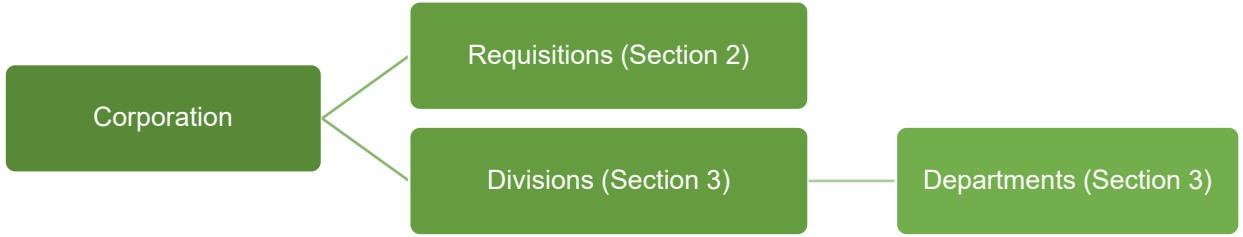
Prepared By:
Chris Everets, CPA, Manager, Financial Planning
Amy Vesprini, Supervisor, Financial Planning & Reporting

CS-26-005

Page Left Blank Intentionally

The Levy Operating Budget is presented within four summary report levels: Corporation (all of Norfolk County), Division (Corporate Services, Public Works, etc.), Department (Roads, Planning, Norview Lodge, etc.) and Requisitions (Norfolk County Public Library, Conservation Authorities, etc.). Image 1 outlines how each level rolls into the Corporation.

Image 1: Net Levy Flowchart



Executive Summaries

Each department provides a high-level overview of operations, including short descriptions of the services they provide, tracked performance measures, prior year achievements, upcoming objectives, budget drivers and current and future challenges. These qualitative and quantitative items provide a story of what occurs throughout the corporation, and support the requests put forward for Council's consideration. Senior management, along with the assistance of Finance, compile the executive summaries.

Financial Reports

At each level for the Corporation, Divisions and Requisitions include two reports that present the same information in different formats. The Levy Operating Budget report provides a breakdown of expenditure and revenue categories, such as Salaries & Benefits and Fees & Service Charges. The Net Levy Requirement report provides a summary of the tax levy requirement from each Division or Department. Each report contains the following information:

1. Forecasted Actuals (prior year): Expenditures estimated to year end, based on the most recent operating variance analysis
2. Approved Budget (prior year): Council's prior approved budget forms the base budget for the current year

3. Base Budget Adjustments (current year): Net changes to the base budget as recommended by staff, based on providing the same level of service
4. Council Approved Initiatives (CAI) (current year): Council's approved budget amendments from a previous year, based on the service level change outlined in a staff report
5. New Budget Initiatives (NBI) (current year): Staff proposed initiatives that have not yet been approved by Council
6. Draft Budget (current year): Summation of the combined Approved Budget, Base Budget Adjustments, CAIs and NBIs

Levy Operating Budget Report

The Corporate, Division, Department and Requisition reports include a breakdown of expenditures and revenues as required to continue base operations and provide additional services, when requested. These additional details assist Council with their decision making and are outlined below:

Expenditures

1. Salaries & Benefits: Based on approved FTE levels, or proposed initiatives, Finance calculates salary projections. These projections are based on current collective agreements, and in the absence of an agreement, an estimate will be established. Benefit changes are based on rate trends.
2. Materials & Supplies: Consumable items required by staff to provide services to residents. Examples include salt for roads, utilities and safety supplies.
3. Services: Payments made to external organizations to complete work on behalf of the county. Examples include snowplowing, transportation and waste collection.
4. Transfer Payments/Grants: Organizational grants provided to external sources based on a contract, understanding or other form of agreement.
5. Interdepartmental Charges: These are cost allocations to certain departments based on quantitative information such as the number of computers or FTEs in a department. These charges are offset by a recovery within the charging department and help demonstrate the true cost of the operational areas.
6. Financial Expenditures: Includes bank service charges and write-offs.
7. Debt Servicing Costs: Includes current repayment schedules and planned debenture financing.
8. Capital Reserve Contributions: Includes the replenishment of capital reserve and reserve funds based on Council direction and policy.

9. Operating Reserve Contributions: Includes the replenishment of operating reserve and reserve funds based on Council direction and policy.
10. Minor Capital: Includes minor capital projects that do not meet the requirements to be included in the capital plan.

Revenues

1. PIL's – Supplementaries – Local Improvements: Includes supplemental amounts for updated assessment information from MPAC (e.g. new houses being assessed) and payments in lieu of taxes (PIL).
2. Federal/Provincial Grants: Includes funding from upper levels of government, based on agreements and known announcements.
3. Municipal Recoveries: Includes funds recovered from other Municipalities for the use of Norfolk County or Shared Services, such as Housing & Social Services.
4. Fees & Service Charges: Recoverable charges for services as per the User Fee By-Law approved by Council on an annual basis.
5. Transfer from Reserve & Reserve Funds: Use of reserves to fund operations, each fund has a specific Council approved use.
6. Interdepartmental Recoveries: Offset for interdepartmental charges, these recoveries equal the charges between the entire corporation's operations.
7. Other Revenues: Anything that has not been identified above; this includes items such as fines, donations and investment income.

Net Levy Requirement Report

These reports are used as a summary view of the Net Levy change requested within each Division/Department and Requisition. The Corporate report is separated into Norfolk County Operations and Boards & Agencies. The Division reports include a list of each Department within the respective Division.

Council Approved & New Budget Initiatives

When a service level change is requested, either during budget deliberations (NBI) or from a previously approved Council report (CAI), Council is presented with information that provides a business case summary for the initiative. This information is included in the budget package. The budgetary amounts and details for each request have been included in their respective areas, including the Corporation's report. A summary of all NBI's and CAI's is included in Section 5 of the budget document.

Reviewing a Department

Draft 2026 Levy Operating Budget

Fleet and Facilities

Top Base Budget Drivers

1. $311,500 Interdepartmental charges
2. $75,000 Fleet maintenance & repair supplies
3. $40,000 Salaries & Benefits
4. ($13,400) External Recoveries
5. $1,280,600 Interdepartmental Recoveries

Top Budget Driver Explanations

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Fleet maintenance and repair parts and supplies costs have been trending higher in recent years as staff prioritize completing work in-house as this is more cost effective overall versus utilizing external services.

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, job evaluations, re-organization related job evaluations, offset by staff turnover.

The reduction in Interdepartmental Recoveries is due to a combination reduced costs and change in facility space used. This reduction is partially offset by the increase in External Recoveries is driven by rental revenue from new leases held by County.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	952,800	-
CAI – County Garage Remediation	As per Report CDS-25-099 Phase 2 remediation – Option 2	-	-
NBI – Fleet Mechanic	Additional mechanic FTE to allow more work to be completed in-house	-	1.0
NBI - Fleet Training & Compliance Officer	FTE required to conduct in house training and in house license upgrades for County staff	133,900	1.0

Base Budget Adjustments

The *Top Base Budget Adjustment Drivers* in the executive summary will outline the largest items within each department that are driving changes to the Net Levy, to provide the same level of service as the prior year.

DRAFT 2026 LEVY OPERATING BUDGET
Fleet and Facilities
DEPARTMENT SUMMARY

	2025 Forecasted Actuals	2025 APPROVED BUDGET	Base Budget Adjustments	Base Budget % Change	Council Approved Initiatives	New Budget Initiatives	2026 DRAFT BUDGET	2026 Budget $ Change	2026 Budget % Change
EXPENDITURES									
Salaries & Benefits	2,175,100	2,361,600	40,000	1.7	0	244,800	2,646,400	284,800	12.1
Materials & Supplies	2,508,800	2,572,200	105,300	4.1	0	12,000	2,689,500	117,300	4.6
Services	2,983,800	3,260,700	43,400	1.3	39,000	(122,900)	3,220,200	(40,500)	(1.2)
Transfer Payments/Grants	25,000	25,000	(25,000)	(100.0)	25,000	0	25,000	0	0.0
Financial	10,700	10,700	0	0.0	0	0	10,700	0	0.0
Debt Servicing Costs	780,200	780,100	0	0.0	(221,600)	0	558,500	(221,600)	(28.4)
Capital Reserve Contributions	6,434,700	6,282,600	0	0.0	1,109,400	0	7,392,000	1,109,400	17.7
Minor Capital	192,800	216,300	(19,600)	(9.1)	0	0	196,700	(19,600)	(9.1)
TOTAL EXPENDITURES	15,111,100	15,509,200	144,100	0.9	951,800	133,900	16,739,000	1,229,800	7.9
REVENUES									
Fees & Service Charges	(38,000)	(37,300)	0	0.0	0	0	(37,300)	0	0.0
Other Revenues	(76,000)	(40,500)	(13,400)	33.1	(803,300)	0	(857,200)	(816,700)	2,016.5
TOTAL REVENUES	(114,000)	(77,800)	(13,400)	(17.2)	(803,300)	0	(894,500)	(816,700)	1,049.7
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	14,997,100	15,431,400	130,700	0.8	148,500	133,900	15,844,500	413,100	2.7
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	681,300	692,200	311,500	45.0	0	0	1,003,700	311,500	45.0
Interdepartmental Recoveries	(8,399,000)	(8,504,000)	1,280,600	(15.1)	0	0	(7,223,400)	1,280,600	(15.1)
NET INTERDEPARTMENTAL ALLOCATIONS	(7,717,700)	(7,811,800)	1,592,100	20.4	0	0	(6,219,700)	(1,592,100)	(20.4)
NET LEVY REQUIREMENT	7,279,400	7,619,600	1,722,800	22.6	148,500	133,900	9,624,800	2,005,200	26.3
STAFFING COMPLEMENT		20.35	0.00		0.00	2.00	22.35	2.00	

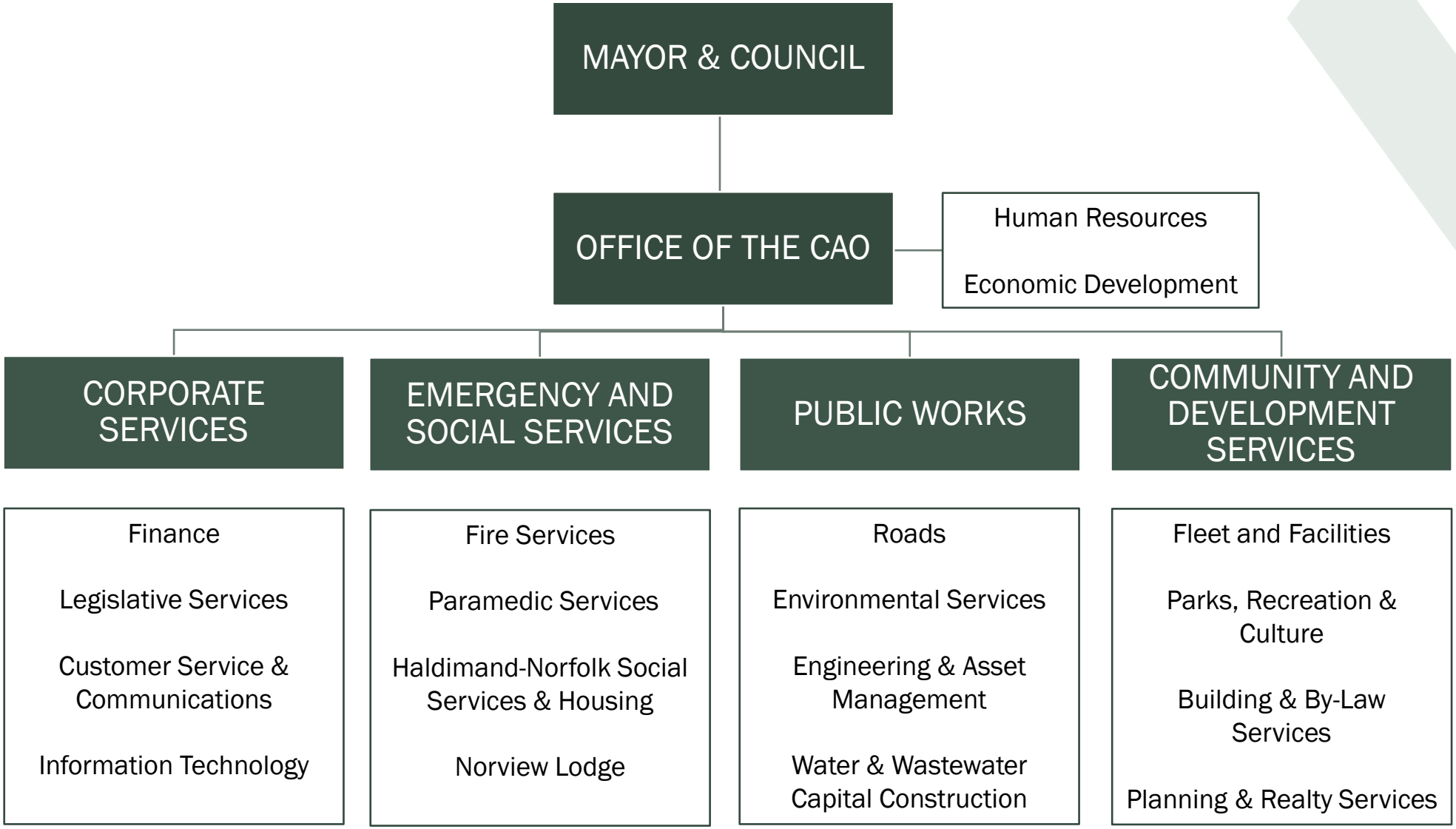
Service Level Adjustments

Financial and FTE impacts of Service Level Adjustments are displayed in the *Council Approved Initiatives* and *New Budget Initiatives* columns. Details of the individual initiatives are included following the Department Report and in Section 5.

General Organizational Information

Page Left Blank Intentionally

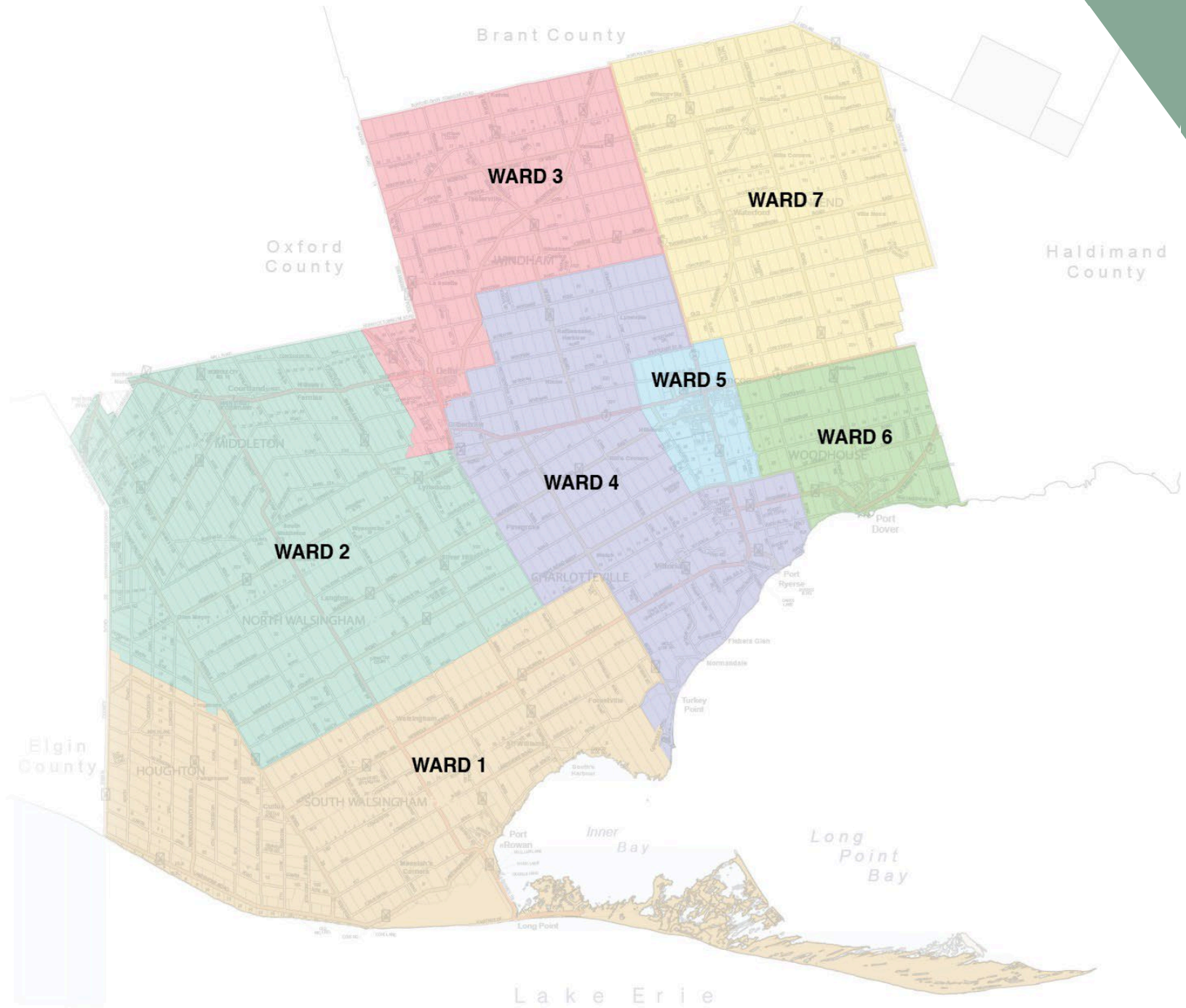
Norfolk County Governance Structure



Norfolk County Council 2022-2026

Mayor	Amy Martin
Ward 1	Tom Masschaele
Ward 2	Linda Vandendriessche
Ward 3	Michael Columbus
Ward 4	Chris Van Paassen
Ward 5	Alan Duthie
Ward 5	Doug Brunton
Ward 6	Adam Veri
Ward 7	Kim Huffman

Norfolk County Ward Map



Norfolk County Senior Leadership

Chief Administrative Officer	Al Meneses
Deputy CAO & General Manager:	
Corporate Services	Heidy Van Dyk
Public Works	Andrew Grice
General Managers:	
Community and Development Services	Bill Cridland
Emergency and Social Services	Bill Nolan (Acting)
	Angela McMillan (Feb 2026)

Norfolk COUNTY

Norfolk County Operating Levy

Page Left Blank Intentionally

DRAFT 2026 LEVY OPERATING BUDGET

CORPORATION OF NORFOLK COUNTY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	80,034,800	**84,368,800**	1,881,100	**2.2**	(48,900)	646,200	**86,847,200**	2,478,400	**2.9**
Materials & Supplies	12,418,900	**12,936,200**	428,800	**3.3**	(32,700)	35,200	**13,367,500**	431,300	**3.3**
Services	39,316,400	**40,612,500**	3,392,300	**8.4**	1,039,000	181,100	**45,224,900**	4,612,400	**11.4**
Transfer Payments/Grants	59,378,600	**57,071,200**	7,000	**0.0**	2,085,300	0	**59,163,500**	2,092,300	**3.7**
Interdepartmental Charges	21,183,800	**21,504,000**	3,159,700	**14.7**	604,900	0	**25,268,600**	3,764,600	**17.5**
Financial	5,284,900	**5,460,400**	28,500	**0.5**	(29,400)	(115,500)	**5,344,000**	(116,400)	**(2.1)**
Debt Servicing Costs	5,402,400	**8,324,300**	0	**0.0**	(1,779,200)	0	**6,545,100**	(1,779,200)	**(21.4)**
Capital Reserve Contributions	41,967,500	**38,326,700**	(256,400)	**(0.7)**	5,478,100	0	**43,548,400**	5,221,700	**13.6**
Operating Reserve Contributions	2,161,200	**1,661,100**	(466,000)	**(28.1)**	0	0	**1,195,100**	(466,000)	**(28.1)**
Minor Capital	1,401,600	**1,042,200**	151,200	**14.5**	5,033,600	51,500	**6,278,500**	5,236,300	**502.4**
TOTAL EXPENDITURES	**268,550,000**	**271,307,400**	**8,326,200**	**3.1**	**12,350,700**	**798,500**	**292,782,800**	**21,475,400**	**7.9**
REVENUES									
PIL's-Supplementaries-Local Improvements	(5,627,200)	**(3,965,100)**	(34,500)	**0.9**	6,500	0	**(3,993,100)**	(28,000)	**0.7**
Federal/Provincial Grants	(84,080,000)	**(81,806,200)**	529,200	**(0.6)**	(2,255,500)	0	**(83,532,500)**	(1,726,300)	**2.1**
Municipal Recoveries	(3,450,600)	**(2,445,300)**	(615,400)	**25.2**	38,700	16,900	**(3,005,100)**	(559,800)	**22.9**
Fees & Service Charges	(15,202,500)	**(15,193,200)**	(200,600)	**1.3**	300	(88,100)	**(15,481,600)**	(288,400)	**1.9**
Transfer From Reserve & Reserve Funds	(3,004,300)	**(2,835,000)**	(406,200)	**14.3**	(5,423,900)	0	**(8,665,100)**	(5,830,100)	**205.6**
Interdepartmental Recoveries	(19,795,600)	**(20,915,400)**	(3,056,900)	**14.6**	(171,100)	0	**(24,143,400)**	(3,228,000)	**15.4**
Other Revenues	(9,372,100)	**(7,731,000)**	(17,600)	**0.0**	339,800	0	**(7,408,800)**	322,200	**(4.2)**
TOTAL REVENUES	**(140,532,300**	**(134,891,200)**	**(3,802,000)**	**2.8**	**(7,465,200)**	**(71,200)**	**(146,229,600)**	**(11,338,400)**	**8.4**
NET LEVY REQUIREMENT	**128,017,600**	**136,416,200**	**4,524,200**	**3.3**	**4,885,500**	**727,300**	**146,553,200**	**10,137,000**	**7.4**
STAFFING COMPLEMENT		**790.06**	**(5.17)**		**(1.60)**	**5.93**	**789.22**	**(0.84)**	

DRAFT 2026 LEVY OPERATING BUDGET

CORPORATION OF NORFOLK COUNTY

NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
NORFOLK COUNTY OPERATING REQUIREMENT									
CORPORATE REVENUES & EXPENDITURES	(4,855,900)	**(3,427,100)**	(2,462,100)	**71.8**	1,898,100	0	**(3,991,100)**	(564,000)	**(16.5)**
MAYOR & COUNCIL SERVICES	1,216,200	**1,269,300**	(260,700)	**(20.5)**	0	0	**1,008,600**	(260,700)	**(20.5)**
OFFICE OF THE CAO	2,551,600	**3,009,400**	(369,700)	**(12.3)**	(73,200)	0	**2,566,500**	(442,900)	**(14.7)**
COMMUNITY & DEVELOPMENT SERVICES	21,691,500	**23,795,800**	2,789,900	**11.7**	719,200	298,300	**27,603,200**	3,807,400	**16.0**
CORPORATE SERVICES	7,438,100	**8,539,400**	(3,352,800)	**(39.3)**	(897,000)	126,300	**4,415,900**	(4,123,500)	**(48.3)**
EMERGENCY & SOCIAL SERVICES	27,993,700	**27,508,300**	4,328,600	**15.7**	805,700	(23,400)	**32,619,200**	5,110,900	**18.6**
PUBLIC WORKS	49,427,900	**52,290,600**	1,799,400	**3.4**	2,142,000	326,100	**56,558,100**	4,267,500	**8.2**
TOTAL NORFOLK COUNTY REQUIREMENT	**105,463,100**	**112,985,700**	**2,472,600**	**2.2**	**4,594,800**	**727,300**	**120,780,400**	**7,794,700**	**6.9**
BOARDS & AGENCIES									
GRAND RIVER CONSERVATION AUTHORITY	31,600	**31,600**	800	**2.5**	0	0	**32,400**	800	**2.5**
LONG POINT REGION CONSERVATION AUTHORITY	1,748,200	**1,748,300**	(8,800)	**(0.5)**	(44,800)	0	**1,694,700**	(53,600)	**(3.1)**
LYNNWOOD ARTS CENTRE	40,000	**40,000**	(10,000)	**(25.0)**	0	0	**30,000**	(10,000)	**(25.0)**
HALDIMAND NORFOLK HOUSING CORPORATION	2,792,300	**2,821,900**	(6,900)	**(0.2)**	305,800	0	**3,120,800**	298,900	**10.6**
GRAND ERIE PUBLIC HEALTH	2,066,400	**2,108,200**	62,600	**3.0**	0	0	**2,170,800**	62,600	**3.0**
NORFOLK COUNTY PUBLIC LIBRARY	3,398,800	**3,516,300**	769,500	**21.9**	29,700	0	**4,315,500**	799,200	**22.7**
POLICE SERVICES	12,477,300	**13,164,200**	1,244,400	**9.5**	0	0	**14,408,600**	1,244,400	**9.5**
TOTAL BOARDS & AGENCIES REQUIREMENT	**22,554,500**	**23,430,500**	**2,051,600**	**8.8**	**290,700**	**0**	**25,772,800**	**2,342,300**	**10.0**
TOTAL NET LEVY REQUIREMENT	**128,017,600**	**136,416,200**	**4,524,200**	**3.3**	**4,885,500**	**727,300**	**146,553,200**	**10,137,000**	**7.4**

SECTION 2
Requisitions

Page Left Blank Intentionally

DRAFT 2026 LEVY OPERATING BUDGET

REQUISITIONS FROM BOARDS & AGENCIES

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,189,000	**2,297,100**	44,600	**1.9**	0	0	**2,341,700**	44,600	**1.9**
Materials & Supplies	198,200	**178,800**	18,200	**10.2**	0	0	**197,000**	18,200	**10.2**
Services	13,820,100	**13,672,100**	1,685,500	**12.3**	0	0	**15,357,600**	1,685,500	**12.3**
Transfer Payments/Grants	6,291,500	**5,042,400**	444,500	**8.8**	140,900	0	**5,627,800**	585,400	**11.6**
Interdepartmental Charges	552,400	**557,800**	661,500	**118.6**	0	0	**1,219,300**	661,500	**118.6**
Financial	4,000	**4,000**	0	**0.0**	0	0	**4,000**	0	**0.0**
Debt Servicing Costs	133,100	**193,400**	0	**0.0**	(8,300)	0	**185,100**	(8,300)	**(4.3)**
Capital Reserve Contributions	2,799,000	**2,799,000**	0	**0.0**	190,100	0	**2,989,100**	190,100	**6.8**
Operating Reserve Contributions	100,000	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	227,900	**34,000**	71,000	**208.8**	0	0	**105,000**	71,000	**208.8**
TOTAL EXPENDITURES	**26,315,200**	**24,778,600**	**2,925,300**	**11.8**	**322,700**	**0**	**28,026,600**	**3,248,000**	**13.1**
REVENUES									
Federal/Provincial Grants	(1,178,100)	**(262,700)**	(401,900)	**153.0**	0	0	**(664,600)**	(401,900)	**153.0**
Municipal Recoveries	(1,643,600)	**(718,400)**	(406,800)	**56.6**	0	0	**(1,125,200)**	(406,800)	**56.6**
Fees & Service Charges	(84,100)	**(93,400)**	7,000	**(7.5)**	0	0	**(86,400)**	7,000	**(7.5)**
Transfer From Reserve & Reserve Funds	(561,900)	**(130,800)**	(80,000)	**61.2**	(32,000)	0	**(242,800)**	(112,000)	**85.6**
Other Revenues	(293,100)	**(142,800)**	8,000	**0.0**	0	0	**(134,800)**	8,000	**5.6**
TOTAL REVENUES	**(3,760,700)**	**(1,348,100)**	**(873,700)**	**64.8**	**(32,000)**	**0**	**(2,253,800)**	**(905,700)**	**67.2**
NET LEVY REQUIREMENT	**22,554,500**	**23,430,500**	**2,051,600**	**8.8**	**290,700**	**0**	**25,772,800**	**2,342,300**	**10.0**
STAFFING COMPLEMENT		**29.07**	**0.00**		**0.00**	**0.00**	**29.07**	**0.00**	

DRAFT 2026 LEVY OPERATING BUDGET

REQUISITIONS FROM BOARDS & AGENCIES

REQUISITIONS NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Long Point Region Conservation Authority	1,748,200	**1,748,300**	(8,800)	**(0.5)**	(44,800)	0	**1,694,700**	(53,600)	**(3.1)**
Grand River Conservation Authority	31,600	**31,600**	800	**2.5**	0	0	**32,400**	800	**2.5**
Lynnwood Arts Centre	40,000	**40,000**	(10,000)	**(25.0)**	0	0	**30,000**	(10,000)	**(25.0)**
Grand Erie Public Health	2,066,400	**2,108,200**	62,600	**3.0**	0	0	**2,170,800**	62,600	**3.0**
Haldimand Norfolk Housing Corporation	2,792,300	**2,821,900**	(6,900)	**(0.2)**	305,800	0	**3,120,800**	298,900	**10.6**
Norfolk County Public Library	3,398,800	**3,516,300**	769,500	**21.9**	29,700	0	**4,315,500**	799,200	**22.7**
Police Services	12,477,300	**13,164,200**	1,244,400	**9.5**	0	0	**14,408,600**	1,244,400	**9.5**
TOTAL	**22,554,500**	**23,430,500**	**2,051,600**	**8.8**	**290,700**	**0**	**25,772,800**	**2,342,300**	**10.0**

DRAFT 2026 LEVY OPERATING BUDGET

Long Point Region Conservation Authority

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Transfer Payments/Grants	1,217,000	**1,217,100**	(8,800)	**(0.7)**	0	0	**1,208,300**	(8,800)	**(0.7)**
Capital Reserve Contributions	531,200	**531,200**	0	**0.0**	(44,800)	0	**486,400**	(44,800)	**(8.4)**
Operating Reserve Contributions	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**1,748,200**	**1,748,300**	**(8,800)**	**(0.5)**	**(44,800)**	**0**	**1,694,700**	**(53,600)**	**(3.1)**
REVENUES									
TOTAL REVENUES	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET LEVY REQUIREMENT	**1,748,200**	**1,748,300**	**(8,800)**	**(0.5)**	**(44,800)**	**0**	**1,694,700**	**(53,600)**	**(3.1)**

DRAFT 2026 LEVY OPERATING BUDGET

Grand River Conservation Authority

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Transfer Payments/Grants	31,600	**31,600**	800	**2.5**	0	0	**32,400**	800	**2.5**
TOTAL EXPENDITURES	**31,600**	**31,600**	**800**	**2.5**	**0**	**0**	**32,400**	**800**	**2.5**
REVENUES									
TOTAL REVENUES	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET LEVY REQUIREMENT	**31,600**	**31,600**	**800**	**2.5**	**0**	**0**	**32,400**	**800**	**2.5**

DRAFT 2026 LEVY OPERATING BUDGET

Lynnwood Arts Centre

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Transfer Payments/Grants	40,000	**40,000**	(10,000)	**(25.0)**	0	0	**30,000**	(10,000)	**(25.0)**
TOTAL EXPENDITURES	**40,000**	**40,000**	**(10,000)**	**(25.0)**	**0**	**0**	**30,000**	**(10,000)**	**(25.0)**
REVENUES									
TOTAL REVENUES	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET LEVY REQUIREMENT	**40,000**	**40,000**	**(10,000)**	**(25.0)**	**0**	**0**	**30,000**	**(10,000)**	**(25.0)**

DRAFT 2026 LEVY OPERATING BUDGET

Grand Erie Public Health

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Transfer Payments/Grants	2,066,400	**2,108,200**	62,600	**3.0**	0	0	**2,170,800**	62,600	**3.0**
TOTAL EXPENDITURES	**2,066,400**	**2,108,200**	**62,600**	**3.0**	**0**	**0**	**2,170,800**	**62,600**	**3.0**
REVENUES									
TOTAL REVENUES	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET LEVY REQUIREMENT	**2,066,400**	**2,108,200**	**62,600**	**3.0**	**0**	**0**	**2,170,800**	**62,600**	**3.0**

Preliminary 2026 Levy Operating Budget

Haldimand-Norfolk Housing Corporation

Top Base Budget Drivers

1. $33,800 Operating Grant
2. ($378,000) Capital Grant – Haldimand
3. ($11,900) Property Tax Grant

Top Budget Driver Explanations

The Haldimand-Norfolk Housing Corporation (HNHC) receives an operating, property tax, and capital grant for their annual budget.

The operating grant is calculated at the total prior year grant plus four percent, with the total budget split between each county based on the most recent reconciliation for Housing & Homelessness Service.

The capital grant for Haldimand is increasing based on the approved HNHC capital plan.

The property tax grant is based on prior year actuals plus an estimated adjustment for the year for both the Haldimand and Norfolk properties accordingly.

Cost Share Changes

Municipal: The most recent reconciliation (2024) has resulted in a 1.56% decrease in Haldimand's cost share for the operating grant. This cost share will change based on the 2025 year-end reconciliation.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Long Point Area Non-Profit Housing Merger with HNHC	Total increase in transfer payment to HNHC post end of mortgage (Norfolk only). (Offsetting Reduction in Housing & Homelessness Budget)	$180,800	-
CAI – 2026 Infrastructure Funding	Change in reserve contributions required to fund the department's capital forecast and asset management plan.	$125,000	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Haldimand Norfolk Housing Corporation

HALDIMAND NORFOLK SHARED SERVICES

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Transfer Payments/Grants	2,908,000	**1,637,500**	399,900	**24.4**	140,900	0	**2,178,300**	540,800	**33.0**
Capital Reserve Contributions	1,902,800	**1,902,800**	0	**0.0**	164,900	0	**2,067,700**	164,900	**8.7**
TOTAL EXPENDITURES	**4,810,800**	**3,540,300**	**399,900**	**11.3**	**305,800**	**0**	**4,246,000**	**705,700**	**19.9**
REVENUES									
Transfer From Reserve & Reserve Funds	(375,000)	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL REVENUES	**(375,000)**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET LEVY REQUIREMENT	**4,435,800**	**3,540,300**	**399,900**	**11.3**	**305,800**	**0**	**4,246,000**	**705,700**	**19.9**
HALDIMAND SHARE	**1,643,600**	**718,400**	**406,800**	**56.6**	**0**	**0**	**1,125,200**	**406,800**	**56.6**
NORFOLK SHARE	**2,792,300**	**2,821,900**	**(6,900)**	**(0.2)**	**305,800**	**0**	**3,120,800**	**298,900**	**10.6**

Preliminary 2026 Levy Operating Budget

Norfolk County Public Library

Local Board Function/Services

- Equitable Access: Ensures all residents have free access to technology, reliable information, and learning tools that support skill development and community well-being
- Literacy and Engagement: Builds literacy across all ages, fosters inclusion & connects residents through shared learning
- Strategic Stewardship: Applies accountable, evidence-based planning & partnerships to deliver long-term community value

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Total Library Visits	183,379	207,908	157,241	218,655
Total Programs Offered	950	1660	939	962
Electronic Downloads	108,571	116,473	94,182	125,576
Public Computer Usage (number of uses)	8,860	9,796	8,428	11,237
Total Circulation Materials	203,299	207,684	176,496	235,328

Prior Year Achievements

1. Renovations at Waterford Branch added 800 square feet for public use, expanding capacity and improving access
2. Circulation and in-person visits increased, demonstrating strong community engagement and program growth
3. Enhanced safety protocols strengthened staff preparedness, improved incident response, and increased public trust in library spaces

Upcoming Main Objectives, Initiatives or Milestones

1. Expand staffing to meet community demand, sustain service quality, and strengthen capacity for future growth
2. Broaden program delivery to reflect community priorities ensuring consistent, equitable access and increase operating hours
3. Deepen partnerships with local and regional organizations to extend service reach and deliver greater value to County residents

Challenges, Emerging Trends, Service Issues

1. Visitor demand for technology support and outreach now exceeds staffing capacity, limiting equitable access and service consistency across branches
2. Achieving “Connecting Norfolk” priorities requires sustained investment in technology, outreach, and staff to reach all residents effectively
3. Norfolk’s growing population, increasing diversity, and complex community needs require additional staff to deliver inclusive, high-impact programs that strengthen civic and community life

Norfolk COUNTY

Preliminary 2026 Levy Operating Budget

Norfolk County Public Library

Top Base Budget Drivers

1. $642,900 Interdepartmental Charges
2. $52,300 Consulting Services and Computer Software Services
3. $44,600 Salaries & Benefits
4. $20,000 Revenue Adjustments

Top Budget Driver Explanations

The increase in Interdepartmental Charges is due the change in the County's approach to interdepartmental charges and the methodology to charge departments their full share of internal support departments.

The increase in Services is mainly driven by one-time pay equity consultant costs estimated at $25,000, and $27,300 related to software service requirements and contract increases identified by NCPL staff.

The increase in Salaries and Benefits is driven by economic increases and salary grid progression, offset slightly by anticipated benefits savings.

NCPL staff are recommending more conservative revenue estimates resulting in budget reductions related to Program Fees ($7,000), Book Sales ($5,000), Donations ($5,000), and Fine Collection ($3,000) due to historical trends.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs, with offsetting DC Revenue	$29,700	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Norfolk County Public Library

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,184,800	**2,286,500**	44,600	**2.0**	0	0	**2,331,100**	44,600	**2.0**
Materials & Supplies	147,700	**176,500**	7,800	**4.4**	0	0	**184,300**	7,800	**4.4**
Services	300,400	**278,600**	63,400	**22.8**	0	0	**342,000**	63,400	**22.8**
Interdepartmental Charges	533,000	**538,200**	642,900	**119.5**	0	0	**1,181,100**	642,900	**119.5**
Financial	4,000	**4,000**	0	**0.0**	0	0	**4,000**	0	**0.0**
Debt Servicing Costs	133,100	**193,400**	0	**0.0**	(8,300)	0	**185,100**	(8,300)	**(4.3)**
Capital Reserve Contributions	360,000	**360,000**	0	**0.0**	70,000	0	**430,000**	70,000	**19.4**
Operating Reserve Contributions	100,000	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	151,000	**34,000**	71,000	**208.8**	0	0	**105,000**	71,000	**208.8**
TOTAL EXPENDITURES	**3,914,100**	**3,871,200**	**829,700**	**21.4**	**61,700**	**0**	**4,762,600**	**891,400**	**23.0**
REVENUES									
Federal/Provincial Grants	(119,600)	**(127,900)**	(200)	**0.2**	0	0	**(128,100)**	(200)	**0.2**
Fees & Service Charges	(15,100)	**(33,400)**	12,000	**(35.9)**	0	0	**(21,400)**	12,000	**(35.9)**
Transfer From Reserve & Reserve Funds	(186,900)	**(130,800)**	(80,000)	**61.2**	(32,000)	0	**(242,800)**	(112,000)	**85.6**
Other Revenues	(193,700)	**(62,800)**	8,000	**0.0**	0	0	**(54,800)**	8,000	**12.7**
TOTAL REVENUES	**(515,300)**	**(354,900)**	**(60,200)**	**17.0**	**(32,000)**	**0**	**(447,100)**	**(92,200)**	**26.0**
NET LEVY REQUIREMENT	**3,398,800**	**3,516,300**	**769,500**	**21.9**	**29,700**	**0**	**4,315,500**	**799,200**	**22.7**
STAFFING COMPLEMENT		**27.07**	**0.00**		**0.00**	**0.00**	**27.07**	**0.00**	

Page Left Blank Intentionally

Preliminary 2026 Levy Operating Budget

Police Services

Department Function/Services

- To comply with the statutory requirements of the Community Safety and Policing Act, 2019 (CSPA)
- To ensure adequate and effective police services are provided to the County through a contract with Ontario Provincial Police

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of Meetings (Resumed following legislation changes)	n/a	n/a	5	6

Prior Year Achievements

1. Implementation of revised OPP Detachment Board Procedural By-law
2. Continued support for local organizations and safety initiatives such as Crimestoppers and OPP Bicycle Police support

Upcoming Main Objectives, Initiatives or Milestones

1. Revised False Alarm By-law, including appeal process
2. Support OPP Norfolk County Detachment 2026-2029 Action Plan
3. Continue to implement Community Policing Initiatives to support public safety

Challenges, Emerging Trends, Service Issues

1. Provincial appointments to the OPP Detachment Board still pending
2. Rising OPP Policing Services contract costs

Norfolk COUNTY

Preliminary 2026 Levy Operating Budget

Police Services

Top Base Budget Drivers

1. $1,507,400 Increase to O.P.P. Policing Services Contract
2. ($280,000) Increase to Court Security & Prisoner Transportation Grant Allocation
3. $18,600 Interdepartmental Charges

Top Budget Driver Explanations

During 2025 the Ministry of the Solicitor General completed a review of the Ontario Provincial Police cost recovery model which resulted in regulatory amendments to O.Reg.413/23 Amount Payable by Municipalities for Policing from Ontario Provincial Police under the Community Safety and Policing Act, 2019. The Ministry announced that it had imposed an 11% cap on the increase for 2026 vs. the 2025 billing amount as part of this legislative update. Additionally, a new discount table has been established in regulation which will lower the eligibility threshold to receive a discount. The County received the 2026 Annual Billing Statement on December 5, 2025.

Funding provided to alleviate Court Security and Prisoner Transportation costs included in the Police Services contract is increasing based on a higher allocation received in 2025, which is consistent with underlying cost increases found within the contract.

The increase in Interdepartmental Charges is due the change in the County's approach to interdepartmental charges and the methodology to charge departments their full share of internal support departments.

Between 2023-2026 Norfolk County partnered with the local OPP Detachment on various grant opportunities which provide 100% funding to support various initiatives. Ongoing approved allocations have been included in the base budget for 2026 but are not considered drivers as they do not have any impact on the Net Levy.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Police Services

REQUISITIONS SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	4,300	**10,600**	0	**0.0**	0	0	**10,600**	0	**0.0**
Materials & Supplies	50,500	**2,300**	10,400	**452.2**	0	0	**12,700**	10,400	**452.2**
Services	13,519,700	**13,393,500**	1,622,100	**12.1**	0	0	**15,015,600**	1,622,100	**12.1**
Transfer Payments/Grants	28,500	**8,000**	0	**0.0**	0	0	**8,000**	0	**0.0**
Interdepartmental Charges	19,400	**19,600**	18,600	**94.9**	0	0	**38,200**	18,600	**94.9**
Capital Reserve Contributions	5,000	**5,000**	0	**0.0**	0	0	**5,000**	0	**0.0**
Operating Reserve Contributions	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	76,900	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**13,704,100**	**13,439,000**	**1,651,100**	**12.3**	**0**	**0**	**15,090,100**	**1,651,100**	**12.3**
REVENUES									
Federal/Provincial Grants	(1,058,500)	**(134,800)**	(401,700)	**298.0**	0	0	**(536,500)**	(401,700)	**298.0**
Fees & Service Charges	(69,000)	**(60,000)**	(5,000)	**8.3**	0	0	**(65,000)**	(5,000)	**8.3**
Other Revenues	(99,400)	**(80,000)**	0	**0.0**	0	0	**(80,000)**	0	**0.0**
TOTAL REVENUES	**(1,226,900)**	**(274,800)**	**(406,700)**	**148.0**	**0**	**0**	**(681,500)**	**(406,700)**	**148.0**
NET LEVY REQUIREMENT	**12,477,300**	**13,164,200**	**1,244,400**	**9.5**	**0**	**0**	**14,408,600**	**1,244,400**	**9.5**
STAFFING COMPLEMENT		**2.00**	**0.00**		**0.00**	**0.00**	**2.00**	**0.00**	

Page Left Blank Intentionally

SECTION 3
Divisions & Departments

Page Left Blank Intentionally

Corporate Revenues & Expenditures

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Corporate Revenues & Expenditures

Department Function/Services

To account for corporate revenues and expenditures that do not specifically pertain to individual divisions or departments

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30*	Projected 2025 Year End
Annual Investment Return – Legacy Fund	10.7%	11.6%	5.1%	N/A***
Total Property Tax Billed (Municipal & Education)	$138.3M	$147.6M	$116.7M	$155.7M
Total Tax Outstanding	$14.3M	$16.1M	$12.4M**	$14.5M
Arrears as a percentage of Annual Levy	10.3%	10.9%	10.6%	9.4%

**Arrears and Municipal levy do not include October 31 installment*
***Represents a decrease of $3.0M from this time last year despite an increase in billing of $4.0M*
**** Unable to provide an accurate year end projection*

Prior Year Achievements

1. Transitioned to a 2-year tax sale process from previous 3-year process
2. Initiated the Development Charge Background Study and By-law update
3. Implemented property tax e-billing resulting in approximately 1,000 individuals enrolled

Upcoming Main Objectives, Initiatives or Milestones

1. Finalize the implementation of electronic tax certificate process
2. Finalize the Development Charge Background Study and By-law Update

Challenges, Emerging Trends, Service Issues

1. Global economic outlook – inflation, interest rates and market conditions continue to impact the County and its residents

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Corporate Revenues & Expenditures

Top Base Budget Drivers

1. ($722,800) OMPF Funding
2. $186,700 Salaries & Benefits
3. ($195,200) Financial Charges, Write-off and Taxation Adjustments
4. ($1,183,600) Interdepartmental Charges

Top Budget Driver Explanations

The increase in the Federal/Provincial Grants is from an increase in the Ontario Municipal Partnership Funding based on the 2026 allocation noticed received on October 31, 2025.

The increase in Salaries & Benefits is due to adjustments expected for year end time bank balances and updates to the level of staffing currently in the accommodation program with some funding offsets.

The reduction in inancial charges, write-offs and taxation adjustments is driven by a review of the historical trends and anticipated future costs, and a change in process for online payment fee charges.

The reduction in the Interdepartmental Charges is a result of the health unit merger changes combined. There are several offsetting changes within this area relating to the merger, with the overall County impact shown below. The impacts for each department are shown throughout the budget in the CAI column as the changes affected several departments across the County.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – Health Unit Merger	The **overall** impact of the Health Unit Merger Financial Impact	(121,200)	(4.1)
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	547,600	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

CORPORATE REVENUES & EXPENDITURES

SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,114,900	**564,700**	86,700	**15.4**	(1,100)	0	**650,300**	85,600	**15.2**
Materials & Supplies	7,800	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Services	1,148,900	**1,626,700**	(431,600)	**(26.5)**	0	0	**1,195,100**	(431,600)	**(26.5)**
Transfer Payments/Grants	658,900	**1,500,000**	0	**0.0**	0	0	**1,500,000**	0	**0.0**
Financial	1,928,300	**1,989,000**	(195,200)	**(9.8)**	0	0	**1,793,800**	(195,200)	**(9.8)**
Debt Servicing Costs	0	**2,237,500**	0	**0.0**	(21,700)	0	**2,215,800**	(21,700)	**(1.0)**
Capital Reserve Contributions	7,816,500	**4,114,600**	0	**0.0**	569,300	0	**4,683,900**	569,300	**13.8**
Operating Reserve Contributions	613,000	**613,000**	(273,000)	**(44.5)**	0	0	**340,000**	(273,000)	**(44.5)**
Minor Capital	100,000	**100,000**	(100,000)	**(100.0)**	0	0	**0**	100,000	**100.0**
TOTAL EXPENDITURES	**13,388,300**	**12,745,500**	**(913,100)**	**(7.2)**	**546,500**	**0**	**12,378,900**	**(366,600)**	**(2.9)**
REVENUES									
PIL's-Supplementaries-Local Improvements	(5,620,700)	**(3,958,600)**	(34,500)	**0.9**	0	0	**(3,993,100)**	(34,500)	**0.9**
Federal/Provincial Grants	(7,268,900)	**(7,819,300)**	(345,400)	**4.4**	173,000	0	**(7,991,700)**	(172,400)	**2.2**
Transfer From Reserve & Reserve Funds	(637,500)	**(750,700)**	(16,700)	**2.2**	0	0	**(767,400)**	(16,700)	**2.2**
Other Revenues	(6,198,200)	**(4,837,800)**	31,200	**(0.6)**	1,178,600	0	**(3,628,000)**	1,209,800	**(25.0)**
TOTAL REVENUES	**(19,725,300)**	**(17,366,400)**	**(365,400)**	**2.1**	**1,351,600**	**0**	**(16,380,200)**	**986,200**	**(5.7)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**(6,337,000)**	**(4,620,900)**	**(1,278,500)**	**(27.7)**	**1,898,100**	**0**	**(4,001,300)**	**(619,600)**	**(13.4)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	1,481,100	**1,193,800**	(1,183,600)	**(99.1)**	0	0	**10,200**	(1,183,600)	**(99.1)**
NET INTERDEPARTMENTAL ALLOCATIONS	**1,481,100**	**1,193,800**	**(1,183,600)**	**(99.1)**	**0**	**0**	**10,200**	**(1,183,600)**	**(99.1)**
NET LEVY REQUIREMENT	**(4,855,900)**	**(3,427,100)**	**(2,462,100)**	**(71.8)**	**1,898,100**	**0**	**(3,991,100)**	**(564,000)**	**(16.5)**

Page Left Blank Intentionally

Mayor & Council

Norfolk County Council 2022-2026

Mayor
Amy Martin

WARD 3
Michael J. Columbus
Includes Delhi, LaSalette, and Windham Centre

WARD 7
Kim Huffman
Includes Waterford, Villa Nova and Wilsonville

WARD 2
Linda Vandendriessche
Includes Courtland, Langton, and Wyecombe

WARD 4
Chris Van Paassen
Includes Vittoria, Turkey Point, and Port Ryerse

WARD 5

WARD 6
Adam Veri
Includes Port Dover and Renton

WARD 1
Tom Masschaele
Includes Port Rowan, Long Point, and Walsingham

WARD 5
Doug Brunton
Town of Simcoe

WARD 5
Alan Duthie
Town of Simcoe

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Mayor & Council

Department Function/Services

- Provide transparent and accountable governance, responsible on all matters within municipal jurisdiction, and judicially exercise the powers and duties given to Council under the Municipal Act, 2001 (MA)
- Exercise the broad authority conferred by the MA on the municipality that enables Council to govern the municipality's affairs as it considers appropriate and respond to municipal issues
- Ensure administrative policies, practices, and procedures are in place for staff to implement Council decisions
- Provide the citizens of Norfolk County with quality, efficient, and appropriate levels of service to those areas of municipal jurisdiction
- Establish and regularly review the policies of the municipality
- Determine which services the municipality provides and service levels
- Ensure that both administrative and controllership policies, practices and procedures are in place for staff to implement the decisions of Council
- Ensure accountability and transparency policies are in place governing the operations of the municipality
- Maintain the financial integrity of the municipality

Upcoming Main Objectives, Initiatives or Milestones

1. ROMA and AMO conferences – to delegate on behalf of Norfolk County and advocate for necessary funding, improved communication, and a new fiscal arrangement amongst upper levels of government
2. Continue building positive inter-governmental relationships with decision makers and key staff

Challenges, Emerging Trends, Service Issues

1. Balancing resident's requests for services with infrastructure and operational needs while trying to maintain affordability

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Mayor & Council

Top Base Budget Drivers

1. $36,900 Salaries & Benefits
2. $30,000 Interdepartmental Charges
3. ($29,000) Transfer Payments/Grants
4. ($300,000) Transfer to Council Initiative Reserve

Top Budget Driver Explanations

The increase in Salaries & Benefits is due to economic and benefit impacts, salary grid progressions, and the impacts from CAO-25-053 2026-2030 Council Renumeration for December 2026.

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The $29,000 decrease in Transfer Payments/Grants reflects the reallocation of the Community Grant Program ($26,500) from Mayor & Council Services to Economic Development, along with a $2,500 reduction to the legacy grants as per the program.

The transfer to the Council Initiative Reserve has been removed for 2026, reflecting the current reserve balance and resident affordability concerns.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

MAYOR & COUNCIL

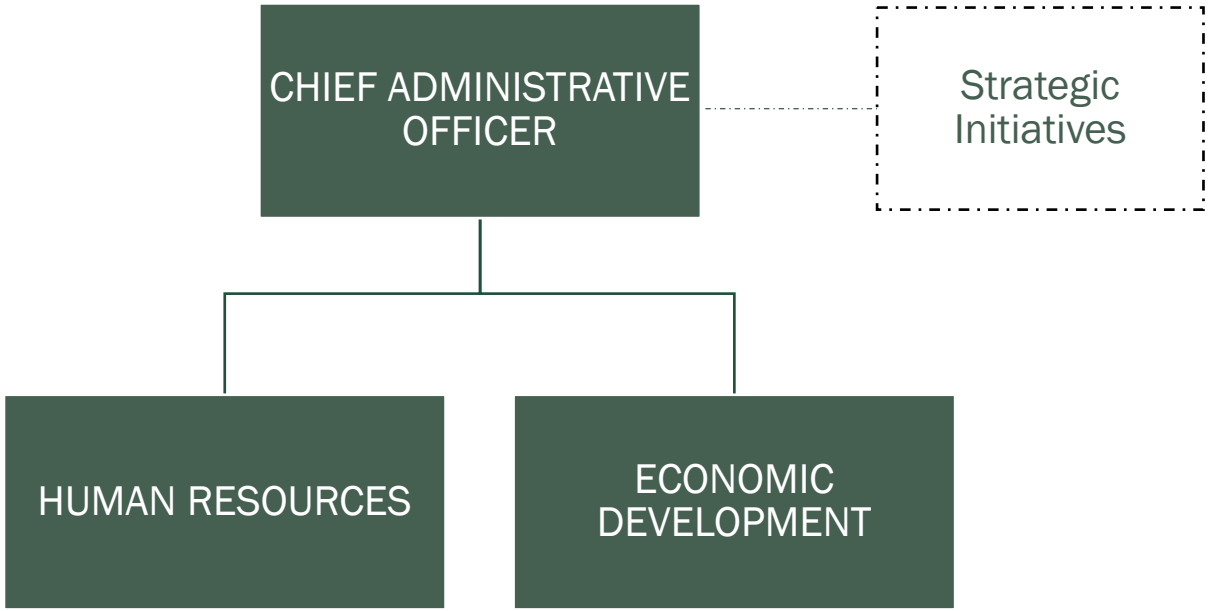
SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	558,800	**591,800**	36,900	**6.2**	0	0	**628,700**	36,900	**6.2**
Materials & Supplies	16,200	**26,400**	600	**2.3**	0	0	**27,000**	600	**2.3**
Services	112,300	**121,000**	800	**0.7**	0	0	**121,800**	800	**0.7**
Transfer Payments/Grants	287,800	**289,000**	(29,000)	**(10.0)**	0	0	**260,000**	(29,000)	**(10.0)**
Operating Reserve Contributions	300,000	**300,000**	(300,000)	**(100.0)**	0	0	**0**	300,000	**100.0**
TOTAL EXPENDITURES	**1,275,100**	**1,328,200**	**(290,700)**	**(21.9)**	**0**	**0**	**1,037,500**	**(290,700)**	**(21.9)**
REVENUES									
Transfer From Reserve & Reserve Funds	(250,000)	**(250,000)**	0	**0.0**	0	0	**(250,000)**	0	**0.0**
TOTAL REVENUES	**(250,000)**	**(250,000)**	**0**	**0.0**	**0**	**0**	**(250,000)**	**0**	**0.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,025,100**	**1,078,200**	**(290,700)**	**(27.0)**	**0**	**0**	**787,500**	**(290,700)**	**(27.0)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	191,100	**191,100**	30,000	**15.7**	0	0	**221,100**	30,000	**15.7**
NET INTERDEPARTMENTAL ALLOCATIONS	**191,100**	**191,100**	**30,000**	**15.7**	**0**	**0**	**221,100**	**30,000**	**15.7**
NET LEVY REQUIREMENT	**1,216,200**	**1,269,300**	**(260,700)**	**(20.5)**	**0**	**0**	**1,008,600**	**(260,700)**	**(20.5)**
STAFFING COMPLEMENT		**10.00**	**0.00**		**0.00**	**0.00**	**10.00**	**0.00**	

Page Left Blank Intentionally

Office of the Chief Administrative Officer

Office of the Chief Administrative Officer (CAO)



DRAFT 2026 LEVY OPERATING BUDGET

OFFICE OF THE CAO

DIVISION SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,680,600	**3,009,000**	208,200	**6.9**	(81,300)	0	**3,135,900**	126,900	**4.2**
Materials & Supplies	99,300	**126,900**	(4,500)	**(3.5)**	(2,300)	0	**120,100**	(6,800)	**(5.4)**
Services	1,050,800	**1,496,900**	240,700	**16.1**	(16,600)	0	**1,721,000**	224,100	**15.0**
Transfer Payments/Grants	60,300	**264,500**	(91,000)	**(34.4)**	0	0	**173,500**	(91,000)	**(34.4)**
Interdepartmental Charges	466,800	**533,600**	(19,400)	**(3.6)**	0	0	**514,200**	(19,400)	**(3.6)**
Financial	227,900	**232,900**	12,100	**5.2**	0	0	**245,000**	12,100	**5.2**
Debt Servicing Costs	34,900	**34,800**	0	**0.0**	0	0	**34,800**	0	**0.0**
Capital Reserve Contributions	200,000	**200,000**	0	**0.0**	0	0	**200,000**	0	**0.0**
Minor Capital	0	**0**	15,000	**0.0**	0	0	**15,000**	15,000	**0.0**
TOTAL EXPENDITURES	**4,820,600**	**5,898,600**	**361,100**	**6.1**	**(100,200)**	**0**	**6,159,500**	**260,900**	**4.4**
REVENUES									
Federal/Provincial Grants	(124,200)	**(152,100)**	152,100	**(100.0)**	0	0	**0**	152,100	**100.0**
Fees & Service Charges	(76,100)	**(89,200)**	5,000	**(5.6)**	0	0	**(84,200)**	5,000	**5.6**
Transfer From Reserve & Reserve Funds	(969,100)	**(1,016,200)**	3,400	**(0.3)**	0	0	**(1,012,800)**	3,400	**0.3**
Interdepartmental Recoveries	(1,101,200)	**(1,604,700)**	(891,300)	**55.5**	0	0	**(2,496,000)**	(891,300)	**(55.5)**
Other Revenues	1,500	**(27,000)**	0	**0.0**	27,000	0	**0**	27,000	**100.0**
TOTAL REVENUES	**(2,269,100)**	**(2,889,200)**	**(730,800)**	**25.3**	**27,000**	**0**	**(3,593,000)**	**(703,800)**	**24.4**
NET LEVY REQUIREMENT	**2,551,600**	**3,009,400**	**(369,700)**	**(12.3)**	**(73,200)**	**0**	**2,566,500**	**(442,900)**	**(14.7)**
STAFFING COMPLEMENT		**20.95**	**1.00**		**(0.60)**	**0.00**	**21.35**	**0.40**	

DRAFT 2026 LEVY OPERATING BUDGET

OFFICE OF THE CAO

DIVISION NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Office of the CAO Administration	738,100	**816,800**	159,200	**19.5**	(34,400)	0	**941,600**	124,800	**15.3**
Human Resources	499,700	**721,700**	(682,900)	**(94.6)**	(38,800)	0	**0**	(721,700)	**(100.0)**
Economic Development	1,313,800	**1,470,900**	154,000	**10.5**	0	0	**1,624,900**	154,000	**10.5**
TOTAL	**2,551,600**	**3,009,400**	**(369,700)**	**(12.3)**	**(73,200)**	**0**	**2,566,500**	**(442,900)**	**(14.7)**

Draft 2026 Levy Operating Budget

Office of the CAO Administration

Department Function/Services

- Administrative leadership and direction across the organization, direct oversight of Human Resources, Economic Development and Strategic Initiatives
- Provide executive support, guidance and recommendations to the Mayor and Norfolk County Council
- Accountable for providing policy advice and implementing decisions of Council
- Coordinate implementation of the adopted/approved direction, plans and policies of Council, including operating, capital, and rate (water and wastewater) budgets
- Ongoing development of management accountability framework addressing leadership/strategic direction; results and accountability; people management; financial and asset management; information management; service delivery; and organizational values/culture

Upcoming Main Objectives, Initiatives or Milestones

1. Continued implementation of the Council-approved multi-year Talent Management Strategy
2. Continued development of sustainable long-term Master Plans and implementation of Council-approved decisions (Finance, Recreation, Facilities, Marinas, etc.)
3. Continue to build positive and constructive relations with decision makers at other levels of government to optimize partnerships, funding opportunities, and an understanding of major Norfolk County projects and priorities
4. Prepare for and conduct the 2026 Municipal Election

Challenges, Emerging Trends, Service Issues

1. Balancing rising resident/business expectations for services with available resources
2. Developing effective strategies with measurable successful results dealing with the explosion of social media, rapid spread of inaccurate/incorrect information, the emergence of artificial intelligence as a tool to increase efficiencies, the future of municipal development and service corporations, the persistent issue of affordability, and the challenge of homelessness, addictions, and mental health
3. Find resources and tools to address outdated policies, bylaws, standard operating procedures, protocols, and mandatory training to help mitigate risks and assist with operational effectiveness

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Office of the CAO Administration

Top Base Budget Drivers

1. $139,400 Salaries & Benefits
2. $84,500 Interdepartmental Charges

Top Budget Driver Explanations

The increase in Salaries & Benefits is due to economic and benefit impacts, salary grid progressions, and the movement of 1.0 FTE as part of the 2025 re-organization.

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – Health Unit Merger	Health Unit Merger Impacts	(34,000)	-

DRAFT 2026 LEVY OPERATING BUDGET

Office of the CAO Administration

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	607,900	**769,800**	139,400	**18.1**	0	0	**909,200**	139,400	**18.1**
Materials & Supplies	14,000	**19,100**	500	**2.6**	0	0	**19,600**	500	**2.6**
Services	33,300	**440,500**	111,300	**25.3**	(34,400)	0	**517,400**	76,900	**17.5**
TOTAL EXPENDITURES	**655,200**	**1,229,400**	**251,200**	**20.4**	**(34,400)**	**0**	**1,446,200**	**216,800**	**17.6**
REVENUES									
Fees & Service Charges	(2,700)	**(1,200)**	0	**0.0**	0	0	**(1,200)**	0	**0.0**
TOTAL REVENUES	**(2,700)**	**(1,200)**	**0**	**0.0**	**0**	**0**	**(1,200)**	**0**	**0.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**652,600**	**1,228,200**	**251,200**	**20.5**	**(34,400)**	**0**	**1,445,000**	**216,800**	**17.7**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	85,500	**92,100**	84,500	**91.7**	0	0	**176,600**	84,500	**91.7**
Interdepartmental Recoveries	0	**(503,500)**	(176,500)	**35.1**	0	0	**(680,000)**	(176,500)	**35.1**
NET INTERDEPARTMENTAL ALLOCATIONS	**85,500**	**(411,400)**	**(92,000)**	**22.4**	**0**	**0**	**(503,400)**	**(92,000)**	**22.4**
NET LEVY REQUIREMENT	**738,100**	**816,800**	**159,200**	**19.5**	**(34,400)**	**0**	**941,600**	**124,800**	**15.3**
STAFFING COMPLEMENT		**4.00**	**1.00**		**0.00**	**0.00**	**5.00**	**1.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Human Resources

Department Function/Services

- Employee and labour relations, training and development, and organizational culture
- Payroll, pension, salary and benefits administration and organizational health, safety and wellness

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as at September 30	Projected 2025 Year End
Number of Wellness Initiatives	9	11	12	13
Number of Training Sessions Conducted	77	93	51	70
Number of Onboardings Completed (new employees)	250	286	216	239
Internal Movement from Recruitments	92 internal movement 34 promotions	56 internal movement 15 promotions	38 internal movement 21 promotions	46 internal movement 29 promotions

Prior Year Achievements

1. Creation and implementation of Norfolk County's performance appraisal plans for Non-Union staff including pay for performance
2. Implementation of the 10 Leadership Sessions in partnership with Mohawk College Enterprises for current and aspiring leaders
3. Implementation of Personal Protective Equipment (PPE) contract with vendor to maintain standards and improve staff access

Upcoming Main Objectives, Initiatives or Milestones

1. Continue with the implementation of the Talent Management Strategy to enhance and improve organizational culture
2. Review and implementation of recommendations and strategies of an Employer Branding Audit to further enhance our candidate experience for our recruitment processes across the Corporation
3. Implementation of a County wide health and safety management system audit program

Challenges, Emerging Trends, Service Issues

1. Continuous changes to employment legislation including the Occupational Health and Safety Act, Employment Standards Act and case law pertaining to the Ontario Human Rights Code
2. Duty to Accommodate grounds under the Ontario Human Rights Code continuously expanding
3. Resources to support the ever-changing workplace/staff requirements

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Human Resources

Top Base Budget Drivers

1. ($76,800) Interdepartmental Charges
2. $75,700 Contracted Services
3. $18,400 Salaries & Benefits
4. $12,100 Occupational Insurance Premiums

The change in the methodology for the Corporate wide support services cost allocation now has Human Resources (HR) being fully allocated out to the departments to which it provides services. The allocation is based on head count per department as a percentage of the overall County headcount. As the entirety of the HR budget is now being charged out, the net levy impact within HR is nil. The increase in Interdepartmental Recoveries of $714,800, is the difference between what was charged out in 2025 under the old methodology and the new methodology.

Top Budget Driver Explanations

The decrease in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The increase in Contracted Services is driven by an increase in benefits and internal training programs.

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, offset by staff turnover, and reduction of 0.6 FTE (offset by the reduction in Other Revenue).

The increase in Financial costs is the annual increase for occupational insurance premiums.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – Health Unit Merger	Health Unit Merger Impacts	(38,800)	0.60

DRAFT 2026 LEVY OPERATING BUDGET

Human Resources

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,526,500	**1,718,600**	50,900	**3.0**	(81,300)	0	**1,688,200**	(30,400)	**(1.8)**
Materials & Supplies	37,500	**59,400**	(2,700)	**(4.5)**	(2,300)	0	**54,400**	(5,000)	**(8.4)**
Services	284,800	**255,000**	80,900	**31.7**	17,800	0	**353,700**	98,700	**38.7**
Financial	227,900	**232,900**	12,100	**5.2**	0	0	**245,000**	12,100	**5.2**
TOTAL EXPENDITURES	**2,076,600**	**2,265,900**	**141,200**	**6.2**	**(65,800)**	**0**	**2,341,300**	**75,400**	**3.3**
REVENUES									
Transfer From Reserve & Reserve Funds	(714,600)	**(690,200)**	(32,500)	**4.7**	0	0	**(722,700)**	(32,500)	**4.7**
Other Revenues	12,300	**(27,000)**	0	**0.0**	27,000	0	**0**	27,000	**(100.0)**
TOTAL REVENUES	**(702,300)**	**(717,200)**	**(32,500)**	**4.5**	**27,000**	**0**	**(722,700)**	**(5,500)**	**0.8**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,374,400**	**1,548,700**	**108,700**	**7.0**	**(38,800)**	**0**	**1,618,600**	**69,900**	**4.5**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	226,500	**274,200**	(76,800)	**(28.0)**	0	0	**197,400**	(76,800)	**(28.0)**
Interdepartmental Recoveries	(1,101,200)	**(1,101,200)**	(714,800)	**64.9**	0	0	**(1,816,000)**	(714,800)	**64.9**
NET INTERDEPARTMENTAL ALLOCATIONS	**(874,700)**	**(827,000)**	**(791,600)**	**95.7**	**0**	**0**	**(1,618,600)**	**(791,600)**	**95.7**
NET LEVY REQUIREMENT	**499,700**	**721,700**	**(682,900)**	**(94.6)**	**(38,800)**	**0**	**0**	**(721,700)**	**(100.0)**
STAFFING COMPLEMENT		**12.95**	**0.00**		**(0.60)**	**0.00**	**12.35**	**(0.60)**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Economic Development

Department Function/Services

- Coordinate and act on economic development strategies and plans including Business Retention & Expansion (BR+E), Community Improvement Plan (CIP) programs and Foreign Direct Investment (FDI) missions
- Offering safe, reliable, affordable public transit that improves residents' quality of life through Ride Norfolk
- Collaborations with other departments and the community, assisting with destination marketing opportunities and investment attraction

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of CIP Grant Applications	5	22	35	40
Ride Norfolk Ridership	16,752	21,448	12,837	17,000
Business engagements	102	170	246	300
Norfolk Sign – Days in Community	30	110	100	191

Prior Year Achievements

1. Increased branding through: Revitalization of the Ontario's Garden brand, Tourism Sign Redesign, Scout Adoption Program, Visit Norfolk app, Norfolk Edge newsletter, norfolkbusiness.ca, tariff readiness and business supports
2. Received a number of provincial, national & international marketing awards
3. Fully allocated Community Improvement Plan (CIP) Program to 18 successful projects, that invested in Norfolk County through business expansions/upgrades

Upcoming Main Objectives, Initiatives or Milestones

1. The completion of a study to consider potential opportunities related to implementing an Industrial Lands Strategy, a Municipal Accommodation Tax, and/or a Municipal Development Corporation
2. Explore innovative solutions to address issues and revitalize downtown areas that are struggling, with Simcoe as a pilot priority
3. Continued grant pursuit for opportunities aligned with the Economic Development Strategic Plan

Challenges, Emerging Trends, Service Issues

1. The changing economic policies and landscape of Canada as a response to US Tariffs
2. Limited staff resources to continue to meet client demands and service level expectations
3. Community Improvement Plan program demands exceed budget capacity

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Economic Development

Top Base Budget Drivers

1. $152,000 Federal/Provincial Grants
2. ($89,100) Transfer from Reserves
3. $34,000 Community Improvement Plan Program
4. $27,000 Contracted Services - Ride Norfolk
5. $15,300 Seminars/Training and Memberships

Top Budget Driver Explanations

The decrease in Federal/Provincial Grants, marks the end of the CT Grant. As a result, there is an increased transfer from the Provincial Gas Tax reserve of $89,100 partially offset the loss of the grant.

The transfer of funds ($34,000) from the discontinued Community Grant Program to the Community Improvement Plan Program is included in the Transfer Payments/Grants Section, along with the reduction of $125,000 marking the end of Project Microphone. The reduction is offset in Transfers from Reserves & Reserve funds.

The increase in Contracted Services is due to the increase in the Transit Services Contract agreement for 2026.

Seminars/Training and Memberships are increasing driven by increased conference attendance and memberships in additional groups/associations.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Economic Development

DEPARTMENT SUMMARY

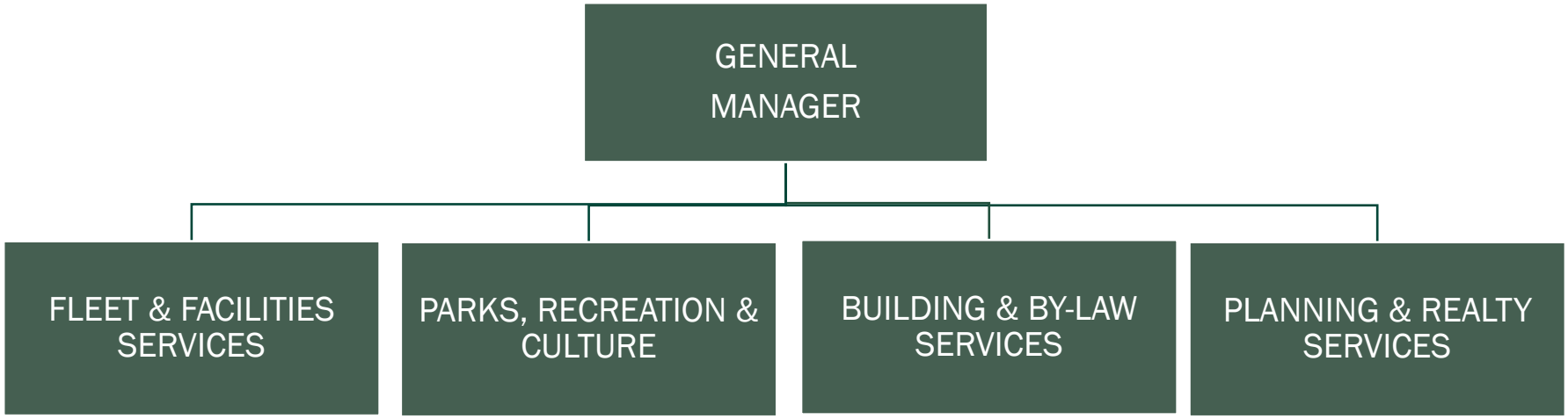
	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	546,200	**520,600**	17,900	**3.4**	0	0	**538,500**	17,900	**3.4**
Materials & Supplies	47,800	**48,400**	(2,300)	**(4.8)**	0	0	**46,100**	(2,300)	**(4.8)**
Services	732,700	**801,400**	48,500	**6.1**	0	0	**849,900**	48,500	**6.1**
Transfer Payments/Grants	60,300	**264,500**	(91,000)	**(34.4)**	0	0	**173,500**	(91,000)	**(34.4)**
Debt Servicing Costs	34,900	**34,800**	0	**0.0**	0	0	**34,800**	0	**0.0**
Capital Reserve Contributions	200,000	**200,000**	0	**0.0**	0	0	**200,000**	0	**0.0**
Minor Capital	0	**0**	15,000	**100.0**	0	0	**15,000**	15,000	**100.0**
TOTAL EXPENDITURES	**1,622,000**	**1,869,700**	**(11,900)**	**(0.6)**	**0**	**0**	**1,857,800**	**(11,900)**	**(0.6)**
REVENUES									
Federal/Provincial Grants	(124,200)	**(152,100)**	152,100	**(100.0)**	0	0	**0**	152,100	**(100.0)**
Fees & Service Charges	(73,500)	**(88,000)**	5,000	**(5.7)**	0	0	**(83,000)**	5,000	**(5.7)**
Transfer From Reserve & Reserve Funds	(254,500)	**(326,000)**	35,900	**(11.0)**	0	0	**(290,100)**	35,900	**(11.0)**
Other Revenues	(10,800)	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL REVENUES	**(463,000)**	**(566,100)**	**193,000**	**(34.1)**	**0**	**0**	**(373,100)**	**193,000**	**(34.1)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,159,000**	**1,303,600**	**181,100**	**13.9**	**0**	**0**	**1,484,700**	**181,100**	**13.9**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	154,800	**167,300**	(27,100)	**(16.2)**	0	0	**140,200**	(27,100)	**(16.2)**
NET INTERDEPARTMENTAL ALLOCATIONS	**154,800**	**167,300**	**(27,100)**	**(16.2)**	**0**	**0**	**140,200**	**(27,100)**	**(16.2)**
NET LEVY REQUIREMENT	**1,313,800**	**1,470,900**	**154,000**	**10.5**	**0**	**0**	**1,624,900**	**154,000**	**10.5**
STAFFING COMPLEMENT		**4.00**	**0.00**		**0.00**	**0.00**	**4.00**	**0.00**	

Page Left Blank Intentionally

Community & Development Services

Community & Development Services

(CDS)



Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

COMMUNITY AND DEVELOPMENT SERVICES

DIVISION SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	13,947,100	**15,723,500**	(120,100)	**(0.8)**	130,000	351,700	**16,085,100**	361,600	**2.3**
Materials & Supplies	5,072,300	**5,168,000**	97,900	**1.9**	0	18,000	**5,283,900**	115,900	**2.2**
Services	5,824,300	**6,128,700**	394,600	**6.4**	226,000	(122,900)	**6,626,400**	497,700	**8.1**
Transfer Payments/Grants	82,700	**80,900**	(15,200)	**(18.8)**	25,000	0	**90,700**	9,800	**12.1**
Interdepartmental Charges	3,889,700	**4,026,500**	814,200	**20.2**	0	0	**4,840,700**	814,200	**20.2**
Financial	147,700	**124,200**	14,600	**11.8**	0	0	**138,800**	14,600	**11.8**
Debt Servicing Costs	873,200	**873,100**	0	**0.0**	(221,600)	0	**651,500**	(221,600)	**(25.4)**
Capital Reserve Contributions	9,485,100	**9,552,900**	(336,900)	**(3.5)**	1,493,100	0	**10,709,100**	1,156,200	**12.1**
Operating Reserve Contributions	226,900	**118,100**	21,000	**0.0**	0	0	**139,100**	21,000	**17.8**
Minor Capital	364,600	**402,100**	268,300	**66.7**	0	51,500	**721,900**	319,800	**79.5**
TOTAL EXPENDITURES	**39,913,600**	**42,198,000**	**1,138,400**	**2.7**	**1,652,500**	**298,300**	**45,287,200**	**3,089,200**	**7.3**
REVENUES									
Federal/Provincial Grants	(173,900)	**(166,300)**	11,500	**(6.9)**	0	0	**(154,800)**	11,500	**6.9**
Fees & Service Charges	(7,720,800)	**(8,104,000)**	(48,300)	**0.6**	0	0	**(8,152,300)**	(48,300)	**(0.6)**
Transfer From Reserve & Reserve Funds	(476,300)	**(687,300)**	361,700	**(52.6)**	(130,000)	0	**(455,600)**	231,700	**33.7**
Interdepartmental Recoveries	(8,810,900)	**(8,839,300)**	1,368,300	**(15.5)**	0	0	**(7,471,000)**	1,368,300	**15.5**
Other Revenues	(1,040,100)	**(605,300)**	(41,700)	**0.0**	(803,300)	0	**(1,450,300)**	(845,000)	**(139.6)**
TOTAL REVENUES	**(18,222,100)**	**(18,402,200)**	**1,651,500**	**(9.0)**	**(933,300)**	**0**	**(17,684,000)**	**718,200**	**(3.9)**
NET LEVY REQUIREMENT	**21,691,500**	**23,795,800**	**2,789,900**	**11.7**	**719,200**	**298,300**	**27,603,200**	**3,807,400**	**16.0**
STAFFING COMPLEMENT		**159.77**	**(3.67)**		**1.00**	**3.00**	**160.10**	**0.33**	

DRAFT 2026 LEVY OPERATING BUDGET

COMMUNITY AND DEVELOPMENT SERVICES

DIVISION NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Community and Development Services Administration	704,600	**1,070,400**	(359,600)	**(33.6)**	0	0	**710,800**	(359,600)	**(33.6)**
Fleet and Facilities	7,280,200	**7,619,600**	1,722,800	**22.6**	310,500	133,900	**9,786,800**	2,167,200	**28.4**
Parks, Recreation and Culture	11,871,100	**13,158,900**	1,360,600	**10.3**	408,700	0	**14,928,200**	1,769,300	**13.4**
Building and By-Law Services	834,500	**918,900**	(31,400)	**(3.4)**	0	164,400	**1,051,900**	133,000	**14.5**
Planning and Realty Services	1,001,100	**1,028,000**	97,500	**9.5**	0	0	**1,125,500**	97,500	**9.5**
TOTAL	**21,691,500**	**23,795,800**	**2,789,900**	**11.7**	**719,200**	**298,300**	**27,603,200**	**3,807,400**	**16.0**

Draft 2026 Levy Operating Budget

Community & Development Services Administration

Department Function/Services

- Coordinate the management of Fleet, Facilities, Parks (inc. Forestry, Cemeteries and Arenas), Recreation, Marinas, Culture, Planning, Realty, Building, and By-Law Departments
- Support accounting and payroll functions, contract and lease management, administrative and other clerical support functions within the Division
- Provide senior leadership, problem solving, project management, direction and management support to CDS management team and staff to enable them to meet department and divisional goals and objectives

Prior Year Achievements

1. Corporate reorganization resulting in the creation of the new Community & Development Services Division to improve coordination, and enhance service delivery and operational effectiveness
2. Successful recruitment for Director, Parks, Recreation and Culture, Manager, Recreation and Culture Programming, Manager, Parks, Marinas and Arena Operations, Manager, Planning Services has resulted in customer service improvements

Upcoming Main Objectives, Initiatives or Milestones

1. Moving forward with the project management agreement with Atkins Realis for the Forestry Farm Gas Well with Ministry of Natural Resources and Fire Department
2. Provide support and growth for all the departments within the newly formed division

Challenges, Emerging Trends, Service Issues

1. Staff recruitment and retention pressures continue to affect operational stability and service delivery
2. Changing workplace dynamics

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Community & Development Services Administration

Top Base Budget Drivers

1. ($329,200) Salaries & Benefits
2. ($17,000) Net Community Day and Community Development Awards allocations

The newly formed Community & Development Services Administration department is an amalgamation and re-alignment of the two previous divisions.

Top Budget Driver Explanations

The decrease in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, offset by re-organization impact from moving 1.0 FTE from Community and Development Services Admin to Office of the CAO Admin and removing 1.0 FTE.

There is a net decrease of approximately $17,000 attributable to the removal of allocations for Community Development awards and reduced Community Day requirements. The awards program is not expected to take place in 2026 and ongoing impacts for Community Day events are expected to be minimal, usually generating some offsetting sponsorship revenue.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Community and Development Services Administration

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	523,100	**811,900**	(329,200)	**(40.5)**	0	0	**482,700**	(329,200)	**(40.5)**
Materials & Supplies	19,600	**62,300**	(40,400)	**(64.8)**	0	0	**21,900**	(40,400)	**(64.8)**
Services	67,900	**125,200**	(1,000)	**(0.8)**	0	0	**124,200**	(1,000)	**(0.8)**
TOTAL EXPENDITURES	**610,600**	**999,400**	**(370,600)**	**(37.1)**	**0**	**0**	**628,800**	**(370,600)**	**(37.1)**
REVENUES									
Other Revenues	(1,300)	**(26,500)**	21,500	**(81.1)**	0	0	**(5,000)**	21,500	**(81.1)**
TOTAL REVENUES	**(1,300)**	**(26,500)**	**21,500**	**(81.1)**	**0**	**0**	**(5,000)**	**21,500**	**(81.1)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**609,300**	**972,900**	**(349,100)**	**(35.9)**	**0**	**0**	**623,800**	**(349,100)**	**(35.9)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	95,300	**97,500**	(10,500)	**(10.8)**	0	0	**87,000**	(10,500)	**(10.8)**
NET INTERDEPARTMENTAL ALLOCATIONS	**95,300**	**97,500**	**(10,500)**	**(10.8)**	**0**	**0**	**87,000**	**(10,500)**	**(10.8)**
NET LEVY REQUIREMENT	**704,600**	**1,070,400**	**(359,600)**	**(33.6)**	**0**	**0**	**710,800**	**(359,600)**	**(33.6)**
STAFFING COMPLEMENT		**5.75**	**(2.00)**		**0.00**	**0.00**	**3.75**	**(2.00)**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Fleet & Facilities

Department Function/Services

- To provide strategic facilities planning, construction, renewal and life cycle maintenance of County facilities and municipal buildings
- Maintain and repair 367 licensed and offroad equipment, 56 stretchers, stair chairs and stretcher loading apparatus and 80 portable generators and Fire rescue equipment
- To provide a centralized support center to complete building maintenance through the Facilities Service Desk

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of Facilities Service Requests Completed	1,721	1,444	1,273	1,697
Number of Fleet Service Requests Completed	1,602	2,065	1,833	2,444
Number of Facilities Capital Projects Managed	77	87	93	93

Prior Year Achievements

1. Update of Fleet Policy and Procedures including Fleet Administrative Directives, Corporate Fleeting Driving Procedures, Fleet Collision Procedures, Fleet Incident Review Policy and Corporate Fleet Policy
2. Strategic acquisition of the Gilbertson Administration Building to consolidate administration staff and support organizational growth and the resulting staff relocation facilitation
3. Successful onboarding of an additional FTE, Project Lead, Facilities Capital to improve facilities capital project delivery

Upcoming Main Objectives, Initiatives or Milestones

1. Training of all Fleet Mechanics on Emergency Vehicles
2. Project management of major retrofits at the Simcoe Recreation Centre and Port Rowan Community Centre, completion of ongoing projects and the start of the 84 additional projects approved for 2026
3. Continued centralization of fleet and facilities capital repair, maintenance activities and administrative responsibilities

Challenges, Emerging Trends, Service Issues

1. Aging facilities requiring significant additional capital repairs and maintenance
2. Increasing demand and need for building security
3. Intensifying impacts of climate change and increasing action requirements

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Fleet & Facilities

Top Base Budget Drivers

1.	$311,500	Interdepartmental charges
2.	$75,000	Fleet maintenance & repair supplies
3.	$40,000	Salaries & Benefits
4.	($13,400)	External Recoveries
5.	$1,280,600	Interdepartmental Recoveries

Top Budget Driver Explanations

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges Review and the resulting change in methodology to charge departments their full share of internal support departments.

Fleet maintenance and repair supplies costs have been trending higher in recent years as staff prioritize completing work in-house as this is more cost effective overall versus utilizing external services.

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, job evaluations, re-organization related job evaluations, offset by staff turnover.

The reduction in Interdepartmental Recoveries is due to a combination of reduced costs and a change in facility space used. This reduction is partially offset by the increase in External Recoveries which is driven by rental revenue from new leases held by the County.

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Fleet & Facilities

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	952,800	-
CAI – County Garage Remediation	As per Report CDS-25-099 Phase 2 remediation at Norfolk County Garage – Option 2 System Close Out and Monitored Natural Attenuation	-	-
CAI – Non-Eligible County Facility Recycling	As per Report PW-25-022 Non-Eligible County Facility Recycling – Contract to pickup up recycling at County Facilities	162,000	-
CAI – Health Unit Merger	Health Unit Merger Impacts	(938,200)	-
CAI – North Shore Resilience	North Shore Resilience Project – Year 2 (2025-2028)	25,000	-
NBI – Fleet Mechanic	Additional mechanic FTE to allow more work to be completed in-house	-	1.0
NBI - Fleet Training & Compliance Officer	FTE required to conduct in house training and in house license upgrades for County staff	133,900	1.0

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Fleet and Facilities

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,175,100	**2,361,600**	40,000	**1.7**	0	244,800	**2,646,400**	284,800	**12.1**
Materials & Supplies	2,546,300	**2,572,200**	105,300	**4.1**	0	12,000	**2,689,500**	117,300	**4.6**
Services	2,931,700	**3,260,700**	43,400	**1.3**	201,000	(122,900)	**3,382,200**	121,500	**3.7**
Transfer Payments/Grants	25,000	**25,000**	(25,000)	**(100.0)**	25,000	0	**25,000**	0	**0.0**
Financial	10,700	**10,700**	0	**0.0**	0	0	**10,700**	0	**0.0**
Debt Servicing Costs	780,200	**780,100**	0	**0.0**	(221,600)	0	**558,500**	(221,600)	**(28.4)**
Capital Reserve Contributions	6,434,700	**6,282,600**	0	**0.0**	1,109,400	0	**7,392,000**	1,109,400	**17.7**
Minor Capital	192,800	**216,300**	(19,600)	**(9.1)**	0	0	**196,700**	(19,600)	**(9.1)**
TOTAL EXPENDITURES	**15,096,500**	**15,509,200**	**144,100**	**0.9**	**1,113,800**	**133,900**	**16,901,000**	**1,391,800**	**9.0**
REVENUES									
Fees & Service Charges	(38,000)	**(37,300)**	0	**0.0**	0	0	**(37,300)**	0	**0.0**
Other Revenues	(76,000)	**(40,500)**	(13,400)	**33.1**	(803,300)	0	**(857,200)**	(816,700)	**2,016.5**
TOTAL REVENUES	**(114,000)**	**(77,800)**	**(13,400)**	**17.2**	**(803,300)**	**0**	**(894,500)**	**(816,700)**	**1,049.7**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**14,982,500**	**15,431,400**	**130,700**	**0.8**	**310,500**	**133,900**	**16,006,500**	**575,100**	**3.7**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	681,600	**692,200**	311,500	**45.0**	0	0	**1,003,700**	311,500	**45.0**
Interdepartmental Recoveries	(8,383,900)	**(8,504,000)**	1,280,600	**(15.1)**	0	0	**(7,223,400)**	1,280,600	**(15.1)**
NET INTERDEPARTMENTAL ALLOCATIONS	**(7,702,300)**	**(7,811,800)**	**1,592,100**	**(20.4)**	**0**	**0**	**(6,219,700)**	**1,592,100**	**(20.4)**
NET LEVY REQUIREMENT	**7,280,200**	**7,619,600**	**1,722,800**	**22.6**	**310,500**	**133,900**	**9,786,800**	**2,167,200**	**28.4**
STAFFING COMPLEMENT		**20.35**	**0.00**		**0.00**	**2.00**	**22.35**	**2.00**	

BUDGET 2026
New Budget Initiative Business Case

Fleet Training and Compliance Officer

Executive Summary

Division	Community & Development Services	**New/Existing**	New
Department	Fleet and Facilities Services	**FTEs**	1.00
Start Date	April 1, 2026	**Total Expenditures**	$133,900
End Date	N/A	**Net Levy Impact**	$133,900

Objective:
To ensure Norfolk County's fleet is operated in a safe, efficient manner and in full compliance with regulations through the creation of a corporate fleet training and compliance program. The Fleet Training and Compliance Officer will focus on creating and implementing targeted in-house learning opportunities to ensure employees are equipped with the necessary skills, certifications, licensing upgrades, and training to safely operate Norfolk County vehicles and equipment.

This strategic role is essential to preventing incidents and damage to County vehicles and fleet equipment while ensuring the safety of their operators and the public. Further, this position will be fully responsible for Norfolk's Commercial Vehicle Operator's Registration (CVOR) monitoring and renewal, will be responsible to conduct collision investigations, and oversee and maintain all Norfolk County driver's abstracts in accordance with Ministry of Transportation (MTO) requirements.

Description

Operational problem or opportunity
Norfolk County owns over 400 vehicles / motorized equipment, which are required to support all the services Norfolk County provides to the community. Currently, there is a significant lack of sufficient vehicle/equipment operator training being completed resulting in increased incidents, vehicular and equipment damages and inquiries from concerned residents. Further, a mock Ministry of Transportation (MTO) audit completed in 2024 identified significant concerns related to lack of corporate training, documentation and compliance. Norfolk County has an obligation under the Commercial Vehicle Operator's Registration (CVOR) to ensure that only qualified and competent drivers utilize County vehicles.

Benefits
There are expected cost savings (avoidance) with this investment in staffing resources as it is anticipated that the corporate fleet training and compliance program will reduce fleet and equipment incidents and associated damages including personal injuries. This reduction in incidents / damages will have favourable impacts on County insurance premiums and lower overall vehicle and equipment repair and maintenance costs. Also, trained operators operate vehicles and equipment more efficiently, reducing fuel consumption.

Further, the fleet training and compliance program will significantly improve training delivery across the Corporation to ensure standardization while providing the required customized training to ensure successful implementation. It has been demonstrated that ongoing training improves operator confidence, skill and job satisfaction, leading to reduced employee turnover.

Lastly, the fleet training and compliance program will provide preventative enforcement of Norfolk County fleet policies to ensure that Norfolk County assets are utilized appropriately by staff. This role would execute the new driver's handbook and policies which would include a training program for new drivers and supplementary training of drivers. Staff would not be able to drive or operate equipment owned or leased by the County until being trained by our internal Fleet Training and Compliance officer. The Program will establish clear expectations and provide consistent coaching leading to a more professional fleet. In addition, the fleet training and compliance officer will provide reactive investigations into incidents to determine root causes, take appropriate actions including discipline and cater future training to address identified issues.

Risk
The risk to not creating and implementing a robust fleet training and compliance program for Norfolk County is further increases in fleet vehicle incidents and equipment failures. 2025 has been a year filled with Vehicle and Equipment incidents, Q1 of 2025 had more incidents than all of 2024. Further, if Norfolk County fails future audits, Norfolk could be in non-compliance with Commercial Vehicle Operator’s Registration (CVOR) with possible fines up to $20,000 per instance. Ultimately, Norfolk County could be at risk of losing its Commercial Vehicle Operator’s Registration (CVOR) which would have a very large impact on services provided to residents. Further, the increase in vehicle incidents and equipment failures would have a negative impact on insurance premiums and public image.

Timeline
Recruitment for the new position will commence in February 2026 with a start date of April 1, 2026. The early April start date will allow for significant training to be completed in the 2026 calendar year so results can be seen starting in late 2026 / 2027.

Impact on operations
The position will allow for further centralization of fleet activities into the Fleet Department allowing for user departments to focus on their specialties to improve their services to the community. The additional resource will also allow Fleet to relieve some operational pressure from the Human Resources Department due to recent Fleet policy changes which require the management of employee driver’s abstracts. The Fleet Training and Compliance Officer will be involved in new employee onboarding process with providing training for vehicles and equipment.

Organizational ability to deliver expected project outcomes
The Fleet and Facilities Services team is a high performing team with demonstrated results of achieving or exceeding expectations, particularly when additional resources are invested.

Return on Investment (ROI)
The creation of a robust corporate fleet training and compliance program will result in cost avoidances in insurance and lower costs related to vehicle repairs and replacements.

Justification

Justification provided within description section.

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk	Connecting Norfolk	✓ Serving Norfolk	Sustaining Norfolk

Explanation:

Improved fleet services reliability and improved customer service.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits	$	$127,900	$127,000
Materials, Supplies & Services		$6,000	$6,000
Total Expenditures	**$**	**$133,900**	**$133,900**
Revenues			
Total Revenues	**$0**	**$0**	**$0**
2026 Net Levy Impact	**$**	**$133,900**	**$133,900**
Impact on 2026 Tax Levy			0.10%

BUDGET 2026
New Budget Initiative Business Case

Mechanic

Executive Summary

Division	Community & Development Services	**New/Existing**	Existing
Department	Fleet and Facilities Services	**FTEs**	1.00
Start Date	April 1, 2026	**Total Expenditures**	$0
End Date	N/A	**Net Levy Impact**	$0

Objective:

The addition of a full-time Mechanic would allow for more vehicle repairs to be completed in-house reducing the amount of mechanic contracted services utilized by Norfolk County. The additional resources would also improve internal customer service by increasing the ability of Fleet staff to provide quicker reactive service to required repairs (breakdowns/collisions/after hours) as well as reduce the requirement of user departments spending time bringing vehicles to outside contractors. Further, by completing more work in-house there is greater quality control and increased internal knowledge retention which is imperative for future specialty equipment repairs.

Description

Operational problem or opportunity
Over the past five years, contracted services for the maintenance & repairs of Norfolk County fleet has averaged $600,000 annually. This represents all contracted services for vehicles and equipment that is currently being completed by external resources. In the past three years, this average has increased to $684,000 and is currently on pace to exceed $720,000 in 2025. It is anticipated that through the additional Mechanic, contracted services for maintenance & repairs of fleet assets would be reduced and would be fully cost neutral. Further, the Norfolk County Garage facility currently has space available for the addition of one full-time mechanic and would better utilize the Garage facility. Lastly, the utilization of external contractors for vehicle repairs increases down time in vehicles which has impacts on internal and external customers.

Benefits
There are expected cost savings (avoidance) with this investment in staffing resources as it is anticipated that the additional mechanic resource will complete significant works currently being completed by external contractors. The additional resource would also improve internal customer service by increasing response / repair times for vehicle & equipment repairs.

The ability for Fleet staff to provide a quicker reactive service to required repairs (breakdowns/collisions/after hours) as well as reduce the requirement of user departments spending time bringing vehicles to outside contractors. Also, by completing more work in-house there is greater quality control and increased internal knowledge retention which is imperative for future specialty equipment repairs.

Risk
The risk to not adding the additional resource is that external contracted services for maintenance & repairs of Norfolk County fleet will continue to rise at an exponential rate. Further, it is anticipated that the utilization of external contractors will continue to delay response/repair times and there is an elevated risk that severe weather events will have increased risk of not having fleet vehicles available for staff to address the event. This would result in increased liability risk. Further, Norfolk County has an obligation under its Commercial Vehicle Operator's Registration (CVOR) to ensure that defects are addressed within a reasonable amount of time. Norfolk County could be at risk of obtaining Commercial Vehicle Operator's Registration (CVOR) safety points, which would lead to audits, fines, the potential of fleet grounding and would have a very large impact on services provided to residents.

Timeline
Recruitment for the new position will commence in February 2026 with a start date of April 1, 2026. The early April start date will allow savings in contracted services to be realized in the 2026 calendar year.

Impact on operations
The position will allow for further centralization of fleet activities into the Fleet Department allowing for user departments to focus on their specialties to improve their services to the community. Further, the position will provide additional coverage during peak periods providing the Department additional flexibility and improved service delivery.

Organizational ability to deliver expected project outcomes
The Fleet and Facilities Services team is a high performing team with demonstrated results of achieving or exceeding expectations, particularly when additional resources are invested. Space allocation is available within the County Garage to accommodate the additional mechanic.

Return on Investment (ROI)
It is anticipated that 100% of the cost of the new position would be saved by direct cost saving from the reduction in contracted services.

Justification

Norfolk County owns over 500 vehicles/motorized equipment/fleet assets, which are required to support all the services Norfolk County provides to the community. In-house repairs and maintenance are currently being performed by 5 mechanics, 1 mechanic assistant, and a Fleet Foreperson. The addition of 1 mechanic to the complement will eliminate some of the backlog Norfolk staff are experiencing when submitting fault reports for their units and will result in no additional costs to levy. Further, by completing more work in-house there is greater quality control and increased internal knowledge retention which is imperative for future specialty equipment repairs. Changing priorities based on weather and events in the County stretch current staffing levels low, leaving some units out of service for 3-4 weeks at a time. The additional mechanic would either allow Fleet staff to have 2 full-time staff in service trucks, diagnosing and repairing units out of the shop, giving Fleet staff access to units when not in use.

BUDGET 2026
New Budget Initiative Business Case

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk	Connecting Norfolk	✓ Serving Norfolk	Sustaining Norfolk

Explanation:

Quick response times; improved fleet services reliability; improved customer service.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits	$	$116,900	$116,900
Materials, Supplies & Services		$6,000	$6,000
Contracted Services – Repairs		($122,900)	($122,900)
Total Expenditures	**$**	**$**	**$**
Revenues			
Total Revenues	**$0**	**$0**	**$0**
2026 Net Levy Impact	**$**	**$**	**$**
Impact on 2026 Tax Levy			%

Draft 2026 Levy Operating Budget

Parks, Recreation & Culture

Department Function/Services

- Provide safe and enjoyable facilities for the public including arenas, ball diamonds, soccer pitches, pavilions, parks, splash pads, pools, community centers, playgrounds, bowling green, courts, dog parks, seniors' centers, skateparks, and trails
- Steward our shared history through cemeteries, museums, and archives

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
% of Customer Service Requests Available in Salesforce	10%	20%	30%	30%
Museum/Archives Visits	13,713	15,409	12,822	17,000
Acres of Parkland	465	486	491	491

Prior Year Achievements

1. Rededication of Norfolk's War Memorial was held at the Carillon Tower to honour its 100th anniversary
2. Improved competitiveness & market alignment through updated user fees
3. Engaged with the community to improve service delivery including the Ice Allocation Policy and the Master Recreation Plan

Upcoming Main Objectives, Initiatives or Milestones

1. Expand the use of Salesforce - the number of service request options available to improve customer and citizen experience
2. Refine and implement new strategies and policies including Ice Allocation Policy and Master Recreation Plan
3. Ensure accessible, sustainable and culturally enriching services that support wellness and community connection

Challenges, Emerging Trends, Service Issues

1. Balancing affordability with rising operational costs and infrastructure renewal needs
2. Growing demand for multi-use, flexible spaces, and year-round programming for all ages
3. Increased focus on mental health, wellness, and social connection through recreation

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Parks, Recreations & Culture

Top Base Budget Drivers

1. $702,200 Net Interdepartmental Charges and Recoveries
2. $287,900 Minor Capital
3. $211,000 Contracted Services - Roadside Tree Maintenance moved to Forestry
4. $106,300 Fees & Service Charges Revenue
5. $104,800 Salaries & Benefits

Top Budget Driver Explanations

The net increase in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The increase in Minor Capital requirements is driven by the work prioritized by staff. Annual requirements vary based on capacity and asset condition.

Allocations for Contracted Services - roadside tree maintenance has been reallocated from Roads to Parks as this work is managed by the Supervisor of Forestry. There is an offsetting reduction in roads.

The decrease in Fees & Service Charges revenue is driven by conservative adjustments made to marina dockage revenues, which have been partially offset by higher than anticipated program fee revenues, memberships, and ice and facility rental revenues based on higher utilization

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, re-organization related job evaluations, offset by staff turnover.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	383,700	-
CAI - Recreation Facilities Review Position	TFT Project Lead, Strategic Recreation Initiatives (3-year term 2024-2027)	-	1.0
CAI – Talbot Arena Security	As per Report CDS-25-088 addition of security during the ice season	25,000	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Parks, Recreation and Culture

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	7,447,800	**8,283,400**	104,800	**1.3**	130,000	0	**8,518,200**	234,800	**2.8**
Materials & Supplies	2,425,800	**2,418,200**	44,100	**1.8**	0	0	**2,462,300**	44,100	**1.8**
Services	2,241,700	**2,275,400**	379,100	**16.7**	25,000	0	**2,679,500**	404,100	**17.8**
Transfer Payments/Grants	57,700	**55,900**	9,800	**17.5**	0	0	**65,700**	9,800	**17.5**
Financial	86,000	**80,800**	4,000	**5.0**	0	0	**84,800**	4,000	**5.0**
Debt Servicing Costs	93,000	**93,000**	0	**0.0**	0	0	**93,000**	0	**0.0**
Capital Reserve Contributions	2,944,700	**3,260,300**	(336,900)	**(10.3)**	383,700	0	**3,307,100**	46,800	**1.4**
Operating Reserve Contributions	54,800	**30,000**	0	**0.0**	0	0	**30,000**	0	**0.0**
Minor Capital	169,600	**185,800**	287,900	**155.0**	0	0	**473,700**	287,900	**155.0**
TOTAL EXPENDITURES	**15,521,000**	**16,682,800**	**492,800**	**3.0**	**538,700**	**0**	**17,714,300**	**1,031,500**	**6.2**
REVENUES									
Federal/Provincial Grants	(173,900)	**(166,300)**	11,500	**(6.9)**	0	0	**(154,800)**	11,500	**(6.9)**
Fees & Service Charges	(4,598,400)	**(4,730,400)**	66,300	**(1.4)**	0	0	**(4,664,100)**	66,300	**(1.4)**
Transfer From Reserve & Reserve Funds	(262,100)	**(257,400)**	113,100	**(43.9)**	(130,000)	0	**(274,300)**	(16,900)	**6.6**
Other Revenues	(473,200)	**(319,700)**	(25,300)	**7.9**	0	0	**(345,000)**	(25,300)	**7.9**
TOTAL REVENUES	**(5,507,700)**	**(5,473,800)**	**165,600**	**(3.0)**	**(130,000)**	**0**	**(5,438,200)**	**35,600**	**(0.7)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**10,013,400**	**11,209,000**	**658,400**	**5.9**	**408,700**	**0**	**12,276,100**	**1,067,100**	**9.5**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	2,178,000	**2,178,500**	614,500	**28.2**	0	0	**2,793,000**	614,500	**28.2**
Interdepartmental Recoveries	(320,300)	**(228,600)**	87,700	**(38.4)**	0	0	**(140,900)**	87,700	**(38.4)**
NET INTERDEPARTMENTAL ALLOCATIONS	**1,857,700**	**1,949,900**	**702,200**	**36.0**	**0**	**0**	**2,652,100**	**702,200**	**36.0**
NET LEVY REQUIREMENT	**11,871,100**	**13,158,900**	**1,360,600**	**10.3**	**408,700**	**0**	**14,928,200**	**1,769,300**	**13.4**
STAFFING COMPLEMENT		**96.01**	**(1.00)**		**1.00**	**0.00**	**96.01**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Building & By-Law Services

Department Function/Services

- Building Services receives, reviews and issues building permits for the construction, renovation, change of use or demolition of buildings, and inspects buildings to ensure compliance with Ontario Building Code; enforcing a minimum standard of health, life, and fire safety
- By-law Services is responsible for enforcing County by-laws through patrols, education, and investigations to maintain community standards and public safety. Services include parking, property standards, yard maintenance, noise complaints and administration of the Animal Control contract. The team's role is to encourage voluntary compliance and to provide enforcement, as necessary

Performance Measures

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of building permits issued	971	1,099	812	1,035
Number of by-law complaints	1,787	1,679	1,111	1,424
By-law investigations completed	1,513	1,391	931	1,193

Prior Year Achievements

1. Participated in the annual Norfolk County Home Show event to connect with residents to answer building related questions
2. Trained staff on the new Ontario Building Code which became effective January 1, 2025
3. Paid Parking Program continues to be successful, with students issuing almost 4,000 parking-related charges

Upcoming Main Objectives, Initiatives or Milestones

1. Continuously improve communication and provide clear guidance to the public to ensure transparent processes
2. Further utilizing technology to streamline the permit application and review process and to meet service level standards
3. Complete comprehensive review and development of a new Parking by-law; Complete review of Administrative Monetary Penalty System (AMPS) Program

Challenges, Emerging Trends, Service Issues

1. Significant government focus on affordable housing initiatives to increase housing and Additional Dwelling Units
2. Streamlining processes to expedite timelines for building permits and by-law complaints by optimizing workflows and removing unnecessary regulatory burdens
3. Enforcement regarding encampments is particularly challenging and sensitive

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Building & By-Law Services

Top Base Budget Drivers

1. ($117,200) Interdepartmental Charges
2. ($105,000) Building Permit Revenue
3. $160,600 Transfer from Building Stabilization Reserve Fund
4. $67,000 Salaries & Benefits

Top Budget Driver Explanations

The decrease in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The increase in Fees & Services Charges is driven by revised expectations to permit revenues and other fees based on historical actuals and inflationary adjustments to user fees and service charges for Building.

The increase in Salaries & Benefits is driven by economic and benefit impacts and salary grid progression which are offset by staff turnover.

The decrease in the required Reserve transfer is due to Fees & Service Charges revenue increases exceeding net adjustments to operating requirements, which decreases the need for draws from the Building Permit Stabilization Reserve Fund to bring the Net Levy Requirement to $0.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – By-Law Enforcement Officer	Addition of 1.0 By-Law Enforcement FTE to address service gaps	164,400	1.0

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Building and By-Law Services

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,232,800	**2,451,000**	67,000	**2.7**	0	106,900	**2,624,900**	173,900	**7.1**
Materials & Supplies	66,600	**93,400**	(9,300)	**(10.0)**	0	6,000	**90,100**	(3,300)	**(3.5)**
Services	276,200	**245,300**	(41,800)	**(17.0)**	0	0	**203,500**	(41,800)	**(17.0)**
Financial	51,000	**32,700**	10,600	**32.4**	0	0	**43,300**	10,600	**32.4**
Capital Reserve Contributions	10,000	**10,000**	0	**0.0**	0	0	**10,000**	0	**0.0**
Operating Reserve Contributions	172,100	**88,100**	21,000	**23.8**	0	0	**109,100**	21,000	**23.8**
Minor Capital	0	**0**	0	**0.0**	0	51,500	**51,500**	51,500	**100.0**
TOTAL EXPENDITURES	**2,808,800**	**2,920,500**	**47,500**	**1.6**	**0**	**164,400**	**3,132,400**	**211,900**	**7.3**
REVENUES									
Fees & Service Charges	(2,106,700)	**(2,087,500)**	(110,300)	**5.3**	0	0	**(2,197,800)**	(110,300)	**5.3**
Transfer From Reserve & Reserve Funds	(181,500)	**(349,400)**	168,100	**(48.1)**	0	0	**(181,300)**	168,100	**(48.1)**
Other Revenues	(278,600)	**(209,600)**	(19,500)	**9.3**	0	0	**(229,100)**	(19,500)	**9.3**
TOTAL REVENUES	**(2,566,800)**	**(2,646,500)**	**38,300**	**(1.4)**	**0**	**0**	**(2,608,200)**	**38,300**	**(1.4)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**241,900**	**274,000**	**85,800**	**31.3**	**0**	**164,400**	**524,200**	**250,200**	**91.3**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	592,500	**644,900**	(117,200)	**(18.2)**	0	0	**527,700**	(117,200)	**(18.2)**
NET INTERDEPARTMENTAL ALLOCATIONS	**592,500**	**644,900**	**(117,200)**	**(18.2)**	**0**	**0**	**527,700**	**(117,200)**	**(18.2)**
NET LEVY REQUIREMENT	**834,500**	**918,900**	**(31,400)**	**(3.4)**	**0**	**164,400**	**1,051,900**	**133,000**	**14.5**
STAFFING COMPLEMENT		**22.99**	**0.00**		**0.00**	**1.00**	**23.99**	**1.00**	

Page Left Blank Intentionally

BUDGET 2026
New Budget Initiative Business Case

By-law Enforcement Officer

Executive Summary

Division	Community & Development Services	**New/Existing**	Existing
Department	Building & By-law Services	**FTEs**	1.00
Start Date	April 1, 2026	**Total Expenditures**	$164,400
End Date	N/A	**Net Levy Impact**	$164,000

Objective:

This position would be responsible for the investigation of by-law offences in an assigned zone. As well as, responsible for the participation, oversight and administration of all parking enforcement activities including but not limited to the seasonal paid parking program, seasonal parking enforcement officers, parking by-law maintenance and parking enforcement.

Description

Operational problem or opportunity

1. Our community has been expanding regularly with new subdivisions across the County, many with smaller lot sizes and narrower roadways. This, plus the approximate population increase of 8,000 residents over the past 10 years, and the continued popularity of our beach communities has increased the demand for Parking by-law calls for service. During that same time the number of By-law officers was reduced by one position to 5 in total. The more limited resources available to deal with more by-law calls for service, both regular and parking related, has resulted in a significantly reduced capacity for proactive parking enforcement.

2. A By-law Enforcement Officer would enable staff to take a much more proactive approach to parking issues year-round, rather than primarily in the summer season, and add enough capacity to provide improved delivery service for regular by-law matters as well, with faster response times for both. This position could also be scheduled to address parking and regular by-law issues on partial weekends September through April.

Benefits

1. A test of dedicated parking enforcement outside of the summer months was conducted for 7 weeks in March and April of 2025 using a contracted parking student to proactively enforce parking in all areas of the County. The officer

issued 343 parking charges over that time. An average of 120 parking charges per month from September through April is achievable and would generate annual revenue of approximately $50,000, partially offsetting the position cost.
2. When winter is slower for parking enforcement, the position would be able to address snow and ice by-law issues on sidewalks more proactively, as well as dealing with vehicle owners who choose to remain parked on roadways during severe snow events which hampers snow clearing efforts and increases our liability due to plow and parked vehicle interactions.
3. Increased customer service with more timely responses to parking complaints.
4. Ability to add weekend parking enforcement.
5. Department workload would be more equitable and allow for more proactive work on other issues/projects such as amending current and drafting new by-laws, roadside sign enforcement and dealing more proactively with run-down properties.
6. Opening time for the By-law Manager to address long-overdue changes as well as annual updating of many out-of-date by-laws rather than spending significant amount of time on parking and security administration from May through August.
7. Increase service delivery and response times in summer.
8. When By-law officers are away on vacation the added position can be used to fill gaps in service delivery, reducing employee stress in handling two busy zones at once for several weeks at a time.

Risk

1. Council's expected level of service will not be achievable without this NBI
2. Parking enforcement for the months of September through April every year will continue to be primarily complaint driven and not proactive
3. Responding to community parking needs in a timely manner will continue to be a challenge, despite expectations by the public that staff will be able to meet the goals that Council has set, especially as or communities continue to grow with tourism and multi-resident increased housing density.

Timeline

1. Recruitment to commence spring 2026.

Impact on operations

1. Increased By-law staff coverage during peak periods will assist with vacation coverage and will better address community needs and expectations.
2. Increased service level to the community as by-law enforcement officers are available for more issues with expanded parking enforcement capability year-round.

Organizational ability to deliver expected project outcomes

1. With increased parking enforcement, workloads can be redirected to allow staff to work on by-law review, recruitment and management tasks rather than admin work.

Return on Investment (ROI)

1. Revenue generation through parking revenue will offset salary

Justification

The hiring of a By-law Enforcement Officer will address service delivery gaps in relation to parking enforcement during three seasons and would add capacity for regular enforcement year-round thereby increasing community satisfaction by holding drivers and property owners more accountable for their actions, and on a timelier basis. This is especially true when considering the large geographic patrol area By-law Enforcement officers must cover and when absent due to vacations, illness training etc.

A By-law Enforcement Officer could be well suited for succession planning needs, reducing the time for a new Manager to step in and take over an often complicated, sensitive and multi-faceted role, and to seamlessly maintain the many internal and external partnerships.

Several current By-law Enforcement officers are long-term employees with extensive vacation coverage. When away in summer these already large patrol zones become much larger, with double the work for one employee to handle in summer. Having more capacity to fill a patrol zone occasionally will provide more effective and efficient delivery service and could be managed within the scope of responsibility for parking/student oversight as well, with the By-law Manager as back-up.

The recently completed LEA Consultants parking report recommended the hiring of 1 FTE for parking enforcement in order to deal with community enforcement expectations. This feedback was especially noted from the business communities in all urban areas. (Staff report OPS 24-10 June 2024). That report was prepared after an extensive community consultation which identified a service delivery gap in providing year-round parking enforcement, especially in urban retail areas where customer parking and parking turnover issues were predominant. This position would add a layer of enforcement staff don’t have at this time and could also open partial weekends to increase our service delivery potential even further.

Most new County positions do not come with an ability to offset the position cost; however, some By-law activities are able to generate income through enforcement, thereby reducing the burden on the taxpayer while gaining more compliance with the by-laws Council has created and expects to be enforced. As noted under Benefits, a test of dedicated parking enforcement outside of the summer months was conducted in

March and April of 2025 using a contracted parking student to proactively enforce parking in all areas of the County. That officer issued 343 parking charges over that time and so an average of 100 - 120 parking charges per month from September through April is achievable. This would generate revenue of approximately $50,000, partially offsetting the position cost for 8 months of the year.

The position would address community concerns with parking enforcement year-round rather than seasonal only with students as it is presently. This would have a positive effect in keeping motorists more accountable for how they park, and on a much more proactive and timelier basis.

The position could be structured to work on a schedule that would include weekend parking enforcement in fall and winter when students are not here. The position would also enable more efficient coverage of regular by-law calls for service in summer when 3 of 4 current By-law Enforcement Officers who have maximum vacation entitlements are off.

The position would open time for the By-law Manager to address by-law re-writes and the creation of new by-laws. Many by-laws are older and require modernization and updating. The Parking By-law is now 14 years old, and with many current and needed amendments is a prime example.

The position would also allow the By-law Manager the time to address many of the other By-law revisions that have been delayed, such as Noise, Fences, Signs, Animal Control and a possible new Vacant Building registry. All of these take significant time to research and write to an acceptable standard. Without a new NBI the time to do this will remain hard to find and will continue to slow progress.

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk	Connecting Norfolk	✓ Serving Norfolk	Sustaining Norfolk

Explanation:

Increased service, increased revenue

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits	$	$106,900	$106,900
Materials, Supplies & Services		$6,000	$6,000
Capital – Vehicle	$45,000	$6,500	$51,500
Total Expenditures	**$45,000**	**$119,400**	**$164,400**
Revenues			
Grants			
Total Revenues	**$0**	**$0**	**$0**
2026 Net Levy Impact	**$45,000**	**$119,400**	**$164,400**
Impact on 2026 Tax Levy			0.12%

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Planning & Realty Services

Department Function/Services

- Evaluate, process, and coordinate development applications and agreements
- Prepare long-range planning studies, policies, strategies, and documents
- Land acquisition and sale of surplus lands and road allowances, administration of municipal realty needs, support to various County departments, external stakeholders, solicitors, and members of the public

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of Development Applications	235	290	223	297
Number of General Inquiries	2,560	2,814	2,141	2,860
Number of Title Searches	310	478	302	402
Number of Property Sales	8	14	5	12

Prior Year Achievements

1. Successful recruitment of a Director, Planning and Realty Services, Manager, Planning Services and Realty Services Specialist has resulted in customer service improvements
2. Significant number of important property acquisitions and surplus disposals
3. Transfer of the Encroachment process from Legislative Services to Realty Services, and updating related policies

Upcoming Main Objectives, Initiatives or Milestones

1. Continued modernization and streamlining of development processes
2. Continued efforts with numerous new and ongoing property files
3. Implementation of Phase 1 of the Official Plan Review and launch of Phase 2

Challenges, Emerging Trends, Service Issues

1. Continued frequent legislative/policy changes at the Provincial level requiring responsiveness from County
2. Balancing resource capacities with service needs and priorities
3. Building relationships with industry partners and internal departments while executing changes necessitated by the corporate restructuring

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Planning & Realty Services

Top Base Budget Drivers

1. $77,800 Salaries & Benefits
2. $15,900 Interdepartmental charges and recoveries

Top Budget Driver Explanations

The overall decrease in Salaries & Benefits of $2,700 is driven by economic and benefit impacts, salary grid progression, re-organization related job evaluations, offset by staff turnover totaling $77,800 and removal of CD-23-C01 temporary staffing of $80,500, which is fully offset by the decrease in the transfer from Reserves.

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Planning and Realty Services

DEPARTMENT SUMMARY

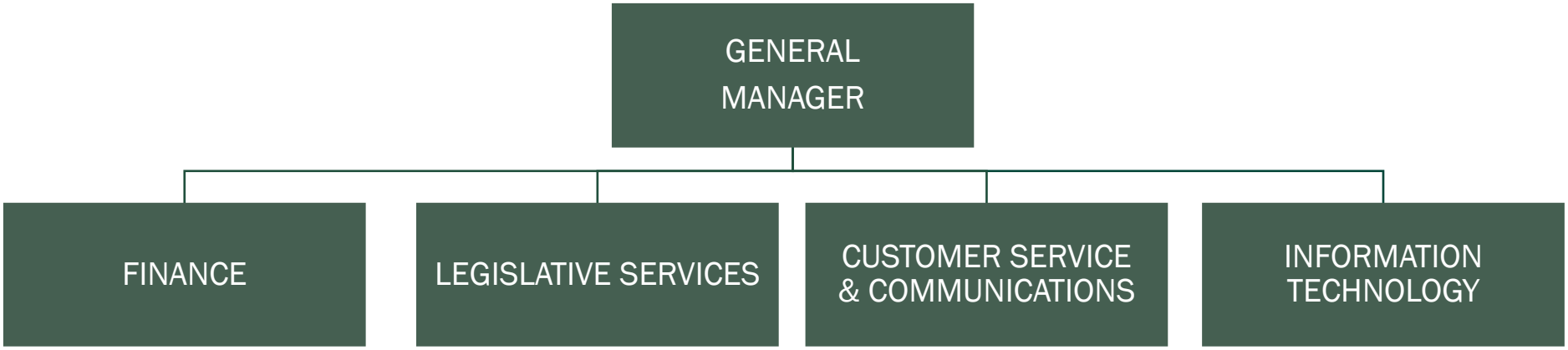
	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,568,300	**1,815,600**	(2,700)	**(0.1)**	0	0	**1,812,900**	(2,700)	**(0.1)**
Materials & Supplies	14,000	**21,900**	(1,800)	**(8.2)**	0	0	**20,100**	(1,800)	**(8.2)**
Services	306,700	**222,100**	14,900	**6.7**	0	0	**237,000**	14,900	**6.7**
Capital Reserve Contributions	95,700	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	2,200	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**1,986,900**	**2,059,600**	**10,400**	**0.5**	**0**	**0**	**2,070,000**	**10,400**	**0.5**
REVENUES									
Fees & Service Charges	(977,700)	**(1,248,800)**	(4,300)	**0.3**	0	0	**(1,253,100)**	(4,300)	**0.3**
Transfer From Reserve & Reserve Funds	(32,700)	**(80,500)**	80,500	**(100.0)**	0	0	**0**	80,500	**(100.0)**
Other Revenues	(211,000)	**(9,000)**	(5,000)	**55.6**	0	0	**(14,000)**	(5,000)	**55.6**
TOTAL REVENUES	**(1,221,400)**	**(1,338,300)**	**71,200**	**(5.3)**	**0**	**0**	**(1,267,100)**	**71,200**	**(5.3)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**765,500**	**721,300**	**81,600**	**11.3**	**0**	**0**	**802,900**	**81,600**	**11.3**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	342,300	**413,400**	15,900	**3.8**	0	0	**429,300**	15,900	**3.8**
Interdepartmental Recoveries	(106,700)	**(106,700)**	0	**0.0**	0	0	**(106,700)**	0	**0.0**
NET INTERDEPARTMENTAL ALLOCATIONS	**235,600**	**306,700**	**15,900**	**5.2**	**0**	**0**	**322,600**	**15,900**	**5.2**
NET LEVY REQUIREMENT	**1,001,100**	**1,028,000**	**97,500**	**9.5**	**0**	**0**	**1,125,500**	**97,500**	**9.5**
STAFFING COMPLEMENT		**14.67**	**(0.67)**		**0.00**	**0.00**	**14.00**	**(0.67)**	

Page Left Blank Intentionally

Corporate Services

Corporate Services

(CS)



DRAFT 2026 LEVY OPERATING BUDGET

CORPORATE SERVICES

DIVISION SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	7,973,400	**9,136,500**	129,800	**1.4**	(17,800)	236,600	**9,485,100**	348,600	**3.8**
Materials & Supplies	317,000	**416,100**	2,600	**0.6**	(16,400)	11,200	**413,500**	(2,600)	**(0.6)**
Services	2,859,500	**2,483,900**	1,089,100	**43.8**	(42,800)	4,000	**3,534,200**	1,050,300	**42.3**
Interdepartmental Charges	1,895,700	**2,118,000**	(319,000)	**(15.1)**	0	0	**1,799,000**	(319,000)	**(15.1)**
Financial	2,837,600	**3,073,200**	108,000	**3.5**	(29,400)	(115,500)	**3,036,300**	(36,900)	**(1.2)**
Debt Servicing Costs	234,400	**234,600**	0	**0.0**	(212,800)	0	**21,800**	(212,800)	**(90.7)**
Capital Reserve Contributions	921,600	**921,600**	80,500	**8.7**	(550,900)	0	**451,200**	(470,400)	**(51.0)**
Operating Reserve Contributions	921,300	**630,000**	86,000	**0.0**	0	0	**716,000**	86,000	**13.7**
Minor Capital	6,000	**6,000**	(6,000)	**(100.0)**	0	0	**0**	6,000	**100.0**
TOTAL EXPENDITURES	**17,966,500**	**19,019,900**	**1,171,000**	**6.2**	**(870,100)**	**136,300**	**19,457,100**	**437,200**	**2.3**
REVENUES									
Fees & Service Charges	(996,500)	**(864,200)**	13,000	**(1.5)**	0	(10,000)	**(861,200)**	3,000	**0.3**
Transfer From Reserve & Reserve Funds	(109,500)	**0**	(674,600)	**0.0**	0	0	**(674,600)**	(674,600)	**0.0**
Interdepartmental Recoveries	(8,566,500)	**(8,662,100)**	(3,812,500)	**44.0**	1,900	0	**(12,472,700)**	(3,810,600)	**(44.0)**
Other Revenues	(855,800)	**(954,200)**	(49,700)	**0.0**	(28,800)	0	**(1,032,700)**	(78,500)	**(8.2)**
TOTAL REVENUES	**(10,528,400)**	**(10,480,500)**	**(4,523,800)**	**43.2**	**(26,900)**	**(10,000)**	**(15,041,200)**	**(4,560,700)**	**43.5**
NET LEVY REQUIREMENT	**7,438,100**	**8,539,400**	**(3,352,800)**	**(39.3)**	**(897,000)**	**126,300**	**4,415,900**	**(4,123,500)**	**(48.3)**
STAFFING COMPLEMENT		**82.05**	**(1.00)**		**0.00**	**2.43**	**83.48**	**1.43**	

DRAFT 2026 LEVY OPERATING BUDGET

CORPORATE SERVICES

DIVISION NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Corporate Services Administration	692,600	**690,900**	(113,600)	**(16.4)**	0	0	**577,300**	(113,600)	**(16.4)**
Finance	3,136,800	**3,346,000**	(2,632,500)	**(78.7)**	(262,300)	0	**451,200**	(2,894,800)	**(86.5)**
Legislative Services	989,500	**1,030,600**	412,800	**40.1**	(1,600)	0	**1,441,800**	411,200	**39.9**
Customer Service and Communications	1,422,800	**1,402,700**	37,800	**2.7**	(1,000)	126,300	**1,565,800**	163,100	**11.6**
Information Technology	1,196,400	**2,069,200**	(1,057,300)	**(51.1)**	(632,100)	0	**379,800**	(1,689,400)	**(81.6)**
TOTAL	**7,438,100**	**8,539,400**	**(3,352,800)**	**(39.3)**	**(897,000)**	**126,300**	**4,415,900**	**(4,123,500)**	**(48.3)**

Draft 2026 Levy Operating Budget

Corporate Services Administration

Department Function/Services

- Responsible for the administration of strategic leadership and planning for all departments within Corporate Services: including Finance, Information Technology, Customer Service and Communications, and Legislative Services
- Provide support and internal customer service to other County divisions to assist them in achieving strategic goals and work towards continuous improvement
- Administer the Legal Services Request (LSR) process for all County divisions

Prior Year Achievements

1. Supported the Health Unit Merger negotiations by representing Norfolk County's corporate interests
2. Provided strategic guidance and leadership to the Corporate Services team to complete the Customer Experience Strategy, Corporate Communications and Marketing Strategy, Community Engagement Strategy and the selection of an external Investment Portfolio Manager
3. Continued managing the LSR administration process, ensuring consistency, compliance and effectiveness as well as implemented process changes for invoice payments that improves process efficiency

Upcoming Main Objectives, Initiatives or Milestones

1. Support the Legislative Services team in planning, preparing and executing the 2026 municipal election
2. Continue implementation of the Customer Experience and Corporate Communications Strategies to promote a culture of customer service excellence across the County and shift to more strategic and proactive communications
3. Work with the Finance and IT teams to move forward with the planning and procurement of a new Enterprise Resource Management system

Challenges, Emerging Trends, Service Issues

1. Regular monitoring of legislative changes to ensure alignment with County policies and processes
2. Managing the increasing volume and complexity of internal and external customers needs
3. Shift from a reactive to strategic and proactive service orientation across all areas of Corporate Services

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Corporate Services Administration

Top Base Budget Drivers

1. $31,900 Salaries & Benefits
2. $6,500 Office Supplies
3. ($157,400) Interdepartmental Charges

Top Budget Driver Explanations

The increase in Salaries & Benefits is due to economic and benefit impacts, salary grid progressions, and job evaluation impacts as part of the re-organization.

The increase in Materials & Supplies is driven by a $6,500 increase in office supplies due to the consolidation of the office supply budgets from individual Corporate Services departments into the Administration budget with a partial offsetting reduction within operating supplies.

The decrease in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Corporate Services Administration

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	454,100	**450,400**	31,900	**7.1**	0	0	**482,300**	31,900	**7.1**
Materials & Supplies	7,900	**12,000**	6,000	**50.0**	0	0	**18,000**	6,000	**50.0**
Services	10,300	**13,300**	400	**3.0**	0	0	**13,700**	400	**3.0**
TOTAL EXPENDITURES	**472,300**	**475,700**	**38,300**	**8.1**	**0**	**0**	**514,000**	**38,300**	**8.1**
REVENUES									
Fees & Service Charges	0	**(5,000)**	5,000	**(100.0)**	0	0	**0**	5,000	**(100.0)**
Other Revenues	0	**(500)**	500	**(100.0)**	0	0	**0**	500	**(100.0)**
TOTAL REVENUES	**0**	**(5,500)**	**5,500**	**(100.0)**	**0**	**0**	**0**	**5,500**	**(100.0)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**472,300**	**470,200**	**43,800**	**9.3**	**0**	**0**	**514,000**	**43,800**	**9.3**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	220,300	**220,700**	(157,400)	**(71.3)**	0	0	**63,300**	(157,400)	**(71.3)**
NET INTERDEPARTMENTAL ALLOCATIONS	**220,300**	**220,700**	**(157,400)**	**(71.3)**	**0**	**0**	**63,300**	**(157,400)**	**(71.3)**
NET LEVY REQUIREMENT	**692,600**	**690,900**	**(113,600)**	**(16.4)**	**0**	**0**	**577,300**	**(113,600)**	**(16.4)**
STAFFING COMPLEMENT		**3.35**	**0.00**		**0.00**	**0.00**	**3.35**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Finance

Department Function/Services

The primary functions of the Finance Department are fulfilling the fiduciary responsibilities of the organization as noted under applicable legislation. This includes corporate accounting, financial planning, debt/investment management, property taxation, revenue collection, provincial offences administration, risk management services, and purchasing services

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30*	Projected 2025 Year End
Financial Analysis Provided in Reports/Memos	393	352	206	325
Supplier Performance Completed	18	92	54	111
Insurance Claims Processed & Managed	109	124	127	150

Prior Year Achievements

1. Expanded budget engagement practices to strengthen connections with residents and gather meaningful feedback
2. Updated and/or established the Purchasing, Legacy Fund, Corporate Investment, Debt Management, Accounts Payable and A/R Collection Policies
3. Lead or collaborated heavily on revised CCBF/OCIF funding practices, Asset Management Plan, legacy fund re-positioning, 10-year historical financial report, Housing Needs Assessment, safe driving policies/practices, and Facilities Review

Upcoming Main Objectives, Initiatives or Milestones

1. Establish cost recovery program, continue implementation of W/WW Billing, kick-off software replacement project
2. Complete a comprehensive Rate study (water and wastewater) and investigate potential stormwater rate options
3. Further policy updates, including Budget Control, Water/Wastewater Billing, and Risk Management

Challenges, Emerging Trends, Service Issues

1. Continued reductions in interest rates will impact investment income planning
2. Tariff challenges – uncertainty and volatility, potential for increased prices, supply disruption, shifting sourcing strategies
3. Staffing and recruitment challenges will continue into 2026 creating difficulty in meeting ambitious objectives

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Finance

Top Base Budget Drivers

1. $141,600 Salaries & Benefits
2. $103,700 Insurance Premiums and Deductibles
3. $53,500 Consulting Services
4. $52,400 Computer Software Services

The change in the methodology for the corporate wide support services now has Finance General Operations, Insurance and Risk Management Services and Purchasing being fully allocated out to the departments to which they provide services. As the entirety of each of the areas budgets is now charged out, the net levy impact for these areas in nil. The increase in Interdepartmental Recoveries of $2,892,800, is the difference between what was charged out in 2025 under the old methodology and the new methodology.

Top Budget Driver Explanations

The increase in Financial expenditures is driven by the increase to the County's insurance policy and associated projections as per the 2024 actuarial review.

The increase in Salaries & Benefits is due to economic and benefit impacts, salary grid progressions, and the movement of 1.0 FTE from Information Technology to Finance, as well as job evaluation impacts as part of the re-organization. These increases are slightly offset by staff turnover and the removal of 1.0 FTE.

The increase in Services is driven by increases to auditing services, adjudication services, and annual increases to computer software services.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – Risk & Claims Specialist	Addition of 1 FTE dedicated to internal claims and cost recovery	-	1.00
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	(212,600)	-
CAI – Health Unit Merger	Health Unit Merger Impacts	(49,700)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Finance

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	3,953,800	**4,308,000**	141,600	**3.3**	(17,800)	118,300	**4,550,100**	242,100	**5.6**
Materials & Supplies	25,600	**30,100**	(2,700)	**(9.0)**	(1,000)	7,200	**33,600**	3,500	**11.6**
Services	1,099,600	**718,500**	143,600	**20.0**	(1,500)	0	**860,600**	142,100	**19.8**
Financial	2,837,400	**3,073,200**	108,000	**3.5**	(29,400)	(115,500)	**3,036,300**	(36,900)	**(1.2)**
Debt Servicing Costs	212,600	**212,600**	0	**0.0**	(212,600)	0	**0**	212,600	**100.0**
Operating Reserve Contributions	791,300	**500,000**	0	**0.0**	0	0	**500,000**	0	**0.0**
TOTAL EXPENDITURES	**8,920,300**	**8,842,400**	**390,500**	**4.4**	**(262,300)**	**10,000**	**8,980,600**	**138,200**	**1.6**
REVENUES									
Fees & Service Charges	(823,000)	**(729,600)**	(2,100)	**0.3**	0	(10,000)	**(741,700)**	(12,100)	**1.7**
Transfer From Reserve & Reserve Funds	(109,500)	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Other Revenues	(825,000)	**(953,700)**	(50,200)	**5.3**	0	0	**(1,003,900)**	(50,200)	**5.3**
TOTAL REVENUES	**(1,757,500)**	**(1,683,300)**	**(52,300)**	**3.1**	**0**	**(10,000)**	**(1,745,600)**	**(62,300)**	**3.7**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**7,162,800**	**7,159,100**	**338,200**	**4.7**	**(262,300)**	**0**	**7,235,000**	**75,900**	**1.1**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	1,074,600	**1,287,600**	(77,900)	**(6.1)**	0	0	**1,209,700**	(77,900)	**(6.1)**
Interdepartmental Recoveries	(5,100,700)	**(5,100,700)**	(2,892,800)	**56.7**	0	0	**(7,993,500)**	(2,892,800)	**56.7**
NET INTERDEPARTMENTAL ALLOCATIONS	**(4,026,100)**	**(3,813,100)**	**(2,970,700)**	**77.9**	**0**	**0**	**(6,783,800)**	**(2,970,700)**	**77.9**
NET LEVY REQUIREMENT	**3,136,800**	**3,346,000**	**(2,632,500)**	**(78.7)**	**(262,300)**	**0**	**451,200**	**(2,894,800)**	**(86.5)**
STAFFING COMPLEMENT		**38.00**	**0.00**		**0.00**	**1.00**	**39.00**	**1.00**	

Page Left Blank Intentionally

BUDGET 2026
New Budget Initiative Business Case

Claims & Risk Specialist

Executive Summary

Division	Corporate Services	**New/Existing**	New
Department	Finance	**FTEs**	1.0
Start Date	January 1, 2026	**Total Expenditures**	$10,000
End Date	N/A	**Net Levy Impact**	$0

Objective:

To reduce insurance costs, minimize reliance on external adjusters, and generate new revenue through a structured cost recovery program for damage to County property.

These outcomes will be achieved through the addition of a dedicated Finance – Risk Management FTE, responsible for:

- Investigating and adjusting County claims internally, reducing the volume of claims reported to insurers;
- Pursuing recovery against third parties responsible for damage to County-owned assets through administration of a corporate cost recovery program, ensuring timely and consistent financial recovery.

This service enhancement will result in measurable cost savings, increased revenue, and improved control over claims management.

Description

Operational Opportunity

There is an opportunity for the County to save on annual insurance costs by increasing insurance policy deductibles. However, by increasing insurance deductibles, less claims are reported to insurers, and more claims must be adjusted by the County. Currently, most claims that fall within County deductible levels are adjusted by a contracted insurance adjuster on behalf of the County. The Claims & Risk Specialist would be able to investigate and adjust most County claims internally, thus saving on insurance premium costs and contracted adjusting costs.

There is an additional opportunity for the County to recover funds owed to us from damage to County property. The County does not currently pursue recovery for property damage to County owned assets caused by other parties. For example: A motorist is involved in a collision and destroys a County owned traffic light. The Claims & Risk Specialist would administer and manage the damage cost recovery program and pursue recovery of these costs from responsible parties and/or their insurers. There would also be the opportunity to pursue other cost recovery efforts such as recovering the costs for fire department services and clean up at motor vehicle collisions.

Benefits

Financial:
- Cost savings on annual insurance premiums (higher deductibles & less claims reported to insurers)
- Cost savings by reducing contracted insurance adjusting services
- Cost recovery of money owed to the County from responsible third parties

Operational:
- Increased internal oversight of claim investigations and resolutions
- Expedited claims handling and resolutions
- Reduced volume of claims managed by the Risk Manager - allowing for more proactive risk mitigation and insurance program optimization

Timeline
Once the position is hired, deductible levels could be increased, and internal adjustment of claims could be initiated immediately. The cost recovery initiative could begin immediately as well since user fees are already established, and an administrative procedure developed.

Organizational ability to deliver expected project outcomes
Based on the County's current insurance policies, a request can be made to the insurer to request higher insurance deductibles levels at any time. Once requested, this will result in insurance premium savings, and this new staff resource will be able to manage the additional internal claims adjusting. Further, staff have already established and tested a corporate directive for damage cost recovery and had initial meetings with Public Works and relevant Finance staff to discuss each party's role in the damage cost recovery process. Public Works can obtain the necessary information required to successfully pursue cost recovery against responsible parties. Risk Management has access to the MTO portal and can obtain police reports to identify responsible parties following an accident that damages County property. Finance (accounts receivable staff) can issue an invoice and letter to responsible parties and follow the County's established collection policies if invoices are not paid by the due date.

Return on Investment (ROI)
As this position is expected to fully recover the costs associated with putting the program in place, it is anticipated the ROI will be 100%. The cost recovery is anticipated through: insurance cost savings by increasing insurance deductibles, reporting less claims to insurers, expedited claim resolutions, damage cost recovery, and reduced contracted claims adjusting.

Justification

The County is in a strong position to take a more active approach to managing and resolving insurance claims. In 2022, the Risk Management area implemented “Clear Risk” software that provided staff with the tools needed to receive incident reports and claim submissions electronically and conduct claims tracking and management capabilities within the program. The County now has software in place to be able to conduct internal claims adjusting and track financials effectively and efficiently.

Insurance costs are a significant expense to municipal taxpayers each year. When underwriting a municipality such as Norfolk County, the insurers focus heavily on our recent claims experience. When municipalities have low deductibles and conduct little or no claims handling internally, they must report more claims to the insurers – who then use that claims experience to determine annual insurance costs. It is widely accepted in municipal insurance that one of the best ways to reduce insurance costs is to improve claims experience and reduce the number of claims reported to insurers. When a claim is reported to insurers, they incur costs to assign an insurance adjuster to manage the claim, and those costs are then passed along to the municipality. Any claims the County reports to the insurer becomes a part of the County’s “claims experience”, which is then used by the insurance underwriters when determining our future insurance costs. By carrying higher insurance deductible levels, this will allow the County to report less claims to the insurers and have more control over claim outcomes and resolutions.

The Claims & Risk Specialist would administer the cost recovery process for damage caused to County property by third parties. By pursuing recovery of these costs, the County is exercising fiscal responsibility as these repair costs should not be borne by all municipal taxpayers through regular levy budgets. Typically, these recoveries come by way of motor vehicle collisions on County roadways. Several times each year there are motor vehicle accidents on County roads that damage County assets such as: bridges, traffic lights, signage, guard rails, roadways etc. Most motor vehicle accidents occur due to a driving error, and damage costs are recoverable from the parties responsible under the County’s established user fees. Since this would be a new initiative and there is a certain level of variability, staff have provided a conservative estimate of damage recovery revenue. However, it’s likely that once the program is fully operational the revenue will be higher than currently estimated.

This role would also provide expanded opportunities for proactive risk mitigation initiatives. The Risk Manager would spend less time on managing and reviewing insurance claims and could allocate more time on internal initiatives that proactively reduce operational risk within the corporation. Although not quantified, reducing and mitigating additional corporate risks could also result in future corporate cost savings.

BUDGET 2026
New Budget Initiative Business Case

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk	Connecting Norfolk	✓ Serving Norfolk	Sustaining Norfolk

Explanation:

This initiative supports fiscal responsibility of public funds by supporting insurance cost reduction and pursuing recoverable funds that are owed to the County from responsible parties.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits	$	$118,300	$118,300
Materials, Supplies & Services	$3,400	$3,800	$7,200
Financial (Insurance Premiums & Deductibles)	$	($115,500)	($115,500)
Total Expenditures	**$3,400**	**$6,600**	**$10,000**
Revenues			
Grants			
User Fees (Property damage recoveries)		$10,000	$10,000
Etc.	$0	$	$
Total Revenues	**$0**	**$10,000**	**$10,000**
2026 Net Levy Impact	**$3,400**	**($3,400)**	**$0**
Impact on 2026 Tax Levy			0%

Draft 2026 Levy Operating Budget

Legislative Services

Department Function/Services

Legislative Services is responsible for Council secretariat, legislative services, business and lottery licensing, vital statistics, records management, access to information and privacy, policy management, municipal elections, mail, and courier services

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Governance (Meetings of Council)	91	167	97	112
Licensing (Business, Lottery)	555	646	528	528
Freedom of Information Requests	83	138	66	100

Prior Year Achievements

1. Successfully implemented enhanced user experience for Deputation requests
2. Success in Freedom of Information requests, timelines and statistics
3. Continued success with Corporate-wide Policy Development

Upcoming Main Objectives, Initiatives or Milestones

1. Full implementation of new Records Management Software
2. Planning, preparation and execution of the 2026 Municipal Election
3. Continuing to review and update Corporate policies

Challenges, Emerging Trends, Service Issues

1. Increased workload due to the requirements of executing the 2026 Municipal Election
2. Navigating the provincially mandated Clinical Connect Program has presented operational challenges

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Legislative Services

Top Base Budget Drivers

1. $86,000 Operating Reserve Contributions
2. $37,200 Salaries & Benefits
3. ($68,000) Interdepartmental Charges
4. ($323,900) Interdepartmental Recoveries

Top Budget Driver Explanations

The overall levy impact for the 2026 Municipal Election is $216,000, representing the full transfer into the Elections Reserve to support the 2026 election and planning for the 2030 election costs. The total budgeted expenditures for the 2026 Municipal Election are $674,600 to be paid by the election reserve. The increase in the cost of the 2026 election is due to inflationary impacts and having early online voting combined with in person voting on election day.

The increase in Salaries & Benefits is due to economic and benefit impacts, salary grid progressions, and job evaluations.

The removal of Interdepartmental Recoveries and the decrease in Interdepartmental Charges are a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – Health Unit Merger	Health Unit Merger Impacts	(1,600)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Legislative Services

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	798,200	**798,200**	37,200	**4.7**	0	0	**835,400**	37,200	**4.7**
Materials & Supplies	13,000	**12,400**	12,600	**101.6**	0	0	**25,000**	12,600	**101.6**
Services	226,500	**219,500**	685,600	**312.3**	(1,600)	0	**903,500**	684,000	**311.6**
Operating Reserve Contributions	130,000	**130,000**	86,000	**66.2**	0	0	**216,000**	86,000	**66.2**
TOTAL EXPENDITURES	**1,167,700**	**1,160,100**	**821,400**	**70.8**	**(1,600)**	**0**	**1,979,900**	**819,800**	**70.7**
REVENUES									
Fees & Service Charges	(158,900)	**(118,100)**	10,100	**(8.6)**	0	0	**(108,000)**	10,100	**(8.6)**
Transfer From Reserve & Reserve Funds	0	**0**	(674,600)	**100.0**	0	0	**(674,600)**	(674,600)	**100.0**
TOTAL REVENUES	**(158,900)**	**(118,100)**	**(664,500)**	**562.7**	**0**	**0**	**(782,600)**	**(664,500)**	**562.7**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,008,800**	**1,042,000**	**156,900**	**15.1**	**(1,600)**	**0**	**1,197,300**	**155,300**	**14.9**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	304,600	**312,500**	(68,000)	**(21.8)**	0	0	**244,500**	(68,000)	**(21.8)**
Interdepartmental Recoveries	(323,900)	**(323,900)**	323,900	**(100.0)**	0	0	**0**	323,900	**(100.0)**
NET INTERDEPARTMENTAL ALLOCATIONS	**(19,300)**	**(11,400)**	**255,900**	**(2,244.7)**	**0**	**0**	**244,500**	**255,900**	**(2,244.7)**
NET LEVY REQUIREMENT	**989,500**	**1,030,600**	**412,800**	**40.1**	**(1,600)**	**0**	**1,441,800**	**411,200**	**39.9**
STAFFING COMPLEMENT		**7.00**	**0.00**		**0.00**	**0.00**	**7.00**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Customer Service & Communications

Department Function/Services

- Customer Service includes ServiceNorfolk (front counters, call center, email response), online service portal, accessibility, and special events
- Communications includes media relations, crisis communications and issues management, social media communications, marketing, community engagement, branding, advertising, and internal communications

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Communications				
Media releases (includes HNHU in '23 and '24)	154	106	79	105
Social media audience (annual % growth; corporate only)	14,634 (22%)	18,839 (29%)	23,098 (23%)	25,120 (33%)
Norfolkcounty.ca website pageviews	1,613,161	2,016,797	1,539,952	1,937,046
Customer Service				
Average daily phone calls	132	142	149	150
Counter (in-person) – Delhi / Simcoe	784 / 4,584	1,053 / 6,195	1,033 / 6,013	1,300 / 8,000
Online self-service portal cases	218	2,754	3,952	5,200
Special event permits issued	44	47	53	65

Prior Year Achievements

1. Launched redesigned norfolkcounty.ca website
2. Completed Community Engagement Framework and Communications, Marketing and Engagement Strategy
3. Continued implementation of Customer Experience Strategy action plan with a focus on online payments (11 active as of Sept. '25)

Upcoming Main Objectives, Initiatives or Milestones

1. Implementation of the Communication, Marketing, and Engagement Strategy, with a focus on proactive communication of news, notices, and activities
2. Implementation of the Customer Experience Strategy, with a focus on developing a customer issue, complaint and escalation procedure
3. Implementation of the 2024-2028 Multi-Year Accessibility Plan, with a focus on updating Norfolk's Corporate Accessibility Policy

Challenges, Emerging Trends, Service Issues

1. Identified need to increase awareness of Norfolk's services, processes, and programs among residents
2. Increased public expectation for more online service options
3. Incivility and misinformation on social media require new strategies and tactics

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Customer Service & Communications

Top Base Budget Drivers

1. $125,500 Interdepartmental Charges
2. $85,800 Services
3. $41,200 Salaries & Benefits
4. ($25,200) Telecommunications

The change in the methodology for the Corporate wide support services, has Communications being fully allocated to the departments it provides services to within the County. The result is that the net levy impact shown for Communications is nil. The entirety of the Communications budget is charged out. The increase in Interdepartmental Recoveries of $187,600 is the difference between what was charged out in 2025 under the old methodology and the new methodology.

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The $85,800 increase in Services is primarily driven by higher costs for Salesforce CRM support and licenses, an adjustment to the after-hours contract to better reflect actual costs, and an increase in the advertising budget to support County-wide promotions.

The increase in Salaries & Benefits is due to economic increases, salary grid progressions, and job evaluations..

The decrease in Materials & Supplies is driven by a reduction in the costs of telecommunications. The reduction is a combination of a new contracts negotiated by staff and the review of the mobile phones required by these teams.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – ServiceNorfolk Agents	Addition of 1.43 FTEs dedicated service at the Gilbertson Administration Building (offsetting reduction in Ontario Works)	126,300	1.43
CAI – Health Unit Merger	Health Unit Merger Impacts	(1,000)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Customer Service and Communications

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,541,000	**1,586,800**	41,200	**2.6**	0	118,300	**1,746,300**	159,500	**10.1**
Materials & Supplies	15,100	**39,400**	(21,100)	**(53.6)**	(400)	4,000	**21,900**	(17,500)	**(44.4)**
Services	369,700	**370,000**	85,800	**23.2**	(600)	4,000	**459,200**	89,200	**24.1**
Financial	200	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	6,000	**6,000**	(6,000)	**(100.0)**	0	0	**0**	6,000	**100.0**
TOTAL EXPENDITURES	**1,931,900**	**2,002,200**	**99,900**	**5.0**	**(1,000)**	**126,300**	**2,227,400**	**225,200**	**11.2**
REVENUES									
Fees & Service Charges	(10,600)	**(6,500)**	0	**0.0**	0	0	**(6,500)**	0	**0.0**
Other Revenues	(1,100)	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL REVENUES	**(11,700)**	**(6,500)**	**0**	**0.0**	**0**	**0**	**(6,500)**	**0**	**0.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,920,200**	**1,995,700**	**99,900**	**5.0**	**(1,000)**	**126,300**	**2,220,900**	**225,200**	**11.3**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	91,900	**92,000**	125,500	**136.4**	0	0	**217,500**	125,500	**136.4**
Interdepartmental Recoveries	(589,300)	**(685,000)**	(187,600)	**27.4**	0	0	**(872,600)**	(187,600)	**27.4**
NET INTERDEPARTMENTAL ALLOCATIONS	**(497,400)**	**(593,000)**	**(62,100)**	**10.5**	**0**	**0**	**(655,100)**	**(62,100)**	**10.5**
NET LEVY REQUIREMENT	**1,422,800**	**1,402,700**	**37,800**	**2.7**	**(1,000)**	**126,300**	**1,565,800**	**163,100**	**11.6**
STAFFING COMPLEMENT		**16.00**	**0.00**		**0.00**	**1.43**	**17.43**	**1.43**	

Page Left Blank Intentionally

BUDGET 2026
New Budget Initiative Business Case

ServiceNorfolk Agents, Gilbertson Administration Building

Executive Summary

Division	Corporate Services	**New/Existing**	Existing
Department	Customer Service & Communications	**FTEs**	0.93 FTEs
Start Date	March 1, 2026	**Total Expenditures**	$102,900
End Date	N/A	**Net Levy Impact**	$102,900

Objective:

The purpose of this new budget initiative is to improve resident and customer experience by establishing a full-service ServiceNorfolk counter at the Gilbertson Administration Building (GAB), creating a convenient hub where Norfolk County can deliver consistent, high-quality customer service and make it easier for residents to access most services in one location. At GAB, ServiceNorfolk Agents (SNAs) will act as the primary ambassadors of Norfolk County, welcoming customers, resolving inquiries, processing payments, and ensuring seamless connections to technical staff in areas such as Planning, Building, Water, Wastewater, Ontario Works, Housing & Homeless Prevention Services, Childcare, Human Resources and other departments and services located within the building.

Description

Background - ServiceNorfolk, established in 2021, is Norfolk County's centralized customer service team. It was created to streamline service delivery, reduce wait times, and provide residents with consistent, high-quality support for inquiries, payments, permits, and other municipal services. By managing routine transactions and directing customers to the right experts, ServiceNorfolk allows technical staff to focus on specialized work while ensuring residents receive timely, convenient service.

Previously, GAB had two full-time Customer Service Representatives (CSR) roles that served Public Health and Social Services. When Public Health merged into Grand Erie Public Health, it left only 0.5 FTE at the front desk. Since then, Corporate Services has provided temporary coverage using gapping funds to bring the role equivalent to 2.0 FTE. With the recent purchase and relocation of many County teams to GAB, this change creates an opportunity to strengthen customer service by introducing a consistent, full-service counter that meets residents' and customers' needs.

Operational problem or opportunity – The CSR role was originally designed to provide reception and administrative support for a specific area. The SNA role builds on this foundation, offering a broad, customer-focused approach across multiple municipal functions. SNAs bring strong knowledge of, and experience with, County operations, as well as advanced

communication and de-escalation skills, and the ability to manage high volumes and complex transactions. This ensures residents receive timely, accurate assistance.

Introducing a full-service ServiceNorfolk counter at GAB would allow customers to complete most transactions in one location. This approach supports convenience, reduces confusion, and reinforces Norfolk County's commitment to exceptional customer service.

Benefits – Having dedicated SNAs at GAB will ensure a consistent presence and level of service at the customer service counter. The SNA team at GAB will provide frontline reception by greeting customers, responding to general inquiries, taking payments, starting work orders, and connecting customers with the appropriate technical staff working in GAB who can provide the specific service needed by the customer.

The full-service ServiceNorfolk counter at GAB will be achieved by converting an existing 0.5 FTE CSR role and adding 0.93 FTE SNA role through this NBI. The 1.43 FTEs will become three part-time SNA roles, which will allow two existing, experienced full-time SNAs to be moved to the customer service counter at GAB while still maintaining service levels at other in-person locations, and by phone, email and the online customer service portal. In addition, adding part-time positions to the ServiceNorfolk team will allow for more efficient, flexible, and dedicated coverage during peak hours and days.

Should this NBI move forward, staff will launch a communication campaign to highlight the benefits of the new ServiceNorfolk counter at GAB—promoting it as a convenient location where residents can access multiple services in one location, get answers quickly, and enjoy a consistent, high-quality customer experience.

Introducing a full-service ServiceNorfolk counter at GAB will mean in-person service is available at three locations: GAB and CAB Monday to Friday, and the Delhi Administration Building (DAB) Tuesday to Thursday. While this approach would enhance services at GAB, it also introduces an opportunity to review and optimize in-person service delivery in the future.

Risk – Without SNAs at GAB, coverage will rely on rotating departmental staff, which can create inconsistent service and longer response times. Knowledge gaps may lead to inconsistent levels of customer service. This type of shared and rotating customer service coverage would also be siloed as each person would be representing a specific division or department. Residents and customers who visit GAB expecting to be able to access the level of service offered at CAB or DAB will be redirected to another location, leading to frustration, wasted time, and overall dissatisfaction.

Timeline – Currently, the CSRs at GAB are covered by the existing 0.5 FTE from Social Services and corporate gapping dollars. Should this NBI be approved through the budget process, recruitment for three part-time SNAs will begin, and consistent full-time coverage of the GAB customer service counter will commence once staff are onboarded.

Impact on operations – Providing ServiceNorfolk agents at GAB will deliver a consistent approach to customer service and will ensure that customers receive timely, responsive service, without the need to travel to another location. The Customer Service and Communications department will work with the departments at GAB to ensure that there are adequate technical subject matters experts (e.g. Building Inspectors, Permit Coordinators, Planners, Public Works Staff) available in the building each day for the SNAs to connect customers with to provide the technical service customers are seeking. The Customer Service management team believes that the centralized nature of GAB will lead to additional efficiencies and improvements.

Organizational ability to deliver expected project outcomes – The Customer Service and Communications team is already supporting the CSRs at GAB, so a smooth transition to permanent SNAs is expected. In fact, it is anticipated that the SN team will gain a better understanding of some technical services that have historically been at arms-length, resulting in an improved customer experience across all ServiceNorfolk locations and platforms having a positive impact on staff and residents.

Return on Investment (ROI) – Customer Service excellence is a Council and corporate priority. Having dedicated SNAs at GAB will assist the team in meeting our goals of delivering timely, responsive, friendly, and consistent customer service at all administrative buildings. Introducing part-time staff will also enable greater flexibility and efficiency in the future across all customer service channels—in-person, by phone and online.

Justification

The Gilbertson Administration Building is a key administration building for Norfolk County where teams from many County divisions are located. Many services are available at GAB: Building, Planning, Economic Development, IT, GIS, Human Resources, Public Works, Parks Administration, and Social Services and Housing. Members of the public attend GAB on a daily basis seeking a variety of services. It is imperative that they receive consistent and timely customer service.

Based on discussions with the senior leaders whose teams work at GAB and a review of the types of customer service inquiries that have been received there, it is recommended that Corporate Services operate the customer service counter at GAB staffed with ServiceNorfolk Agents who are trained to deliver a wholesome experience for the residents and guests, including frontline reception, resolving inquiries, processing payments, start workorders, and connect customers with technical staff from all of the departments working at GAB. This will ensure adequate coverage of the customer service counter and a consistent, responsive level of customer service. It also means that departmental staff at GAB can focus on their work rather than splitting their time between covering the customer service counter and their regular duties. Departments working at GAB will ensure that staff are available daily on site to be paged to the customer service counter to assist customers with their technical service needs and requests.

BUDGET 2026
New Budget Initiative Business Case

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk	Connecting Norfolk	Serving Norfolk	Sustaining Norfolk
	✓	✓	✓	

Explanation:

A consistent and fully staffed customer service counter at GAB will ensure that customers receive the services they need in a timely and consistent manner and that they are connected to the appropriate staff at GAB who can provide the technical services being sought.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits (1.43 FTE SNA)	$	$118,300	$118,300
Salaries & Benefits (0.5 FTE CSR)		(40,300)	(40,300)
Materials, Supplies & Services		$8,000	$8,000
Total Expenditures	**$**	**$86,000**	**$86,000**
Revenues			
Municipal Recoveries	$	$16,900	$16,900
Total Revenues	**$0**	**$16,900**	**$16,900**
2026 Net Levy Impact	**$**	**$102,900**	**$102,900**
Impact on 2026 Tax Levy			0.08%

Draft 2026 Levy Operating Budget

Information Technology

Department Function/Services

- IT Support and Infrastructure Management
- Cybersecurity and Access Control
- Technology Innovation and Project Development
- Provide GIS services, systems, data, mapping and applications to support municipal and public requests

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Service Desk Tickets (Service Requests & Incidents)	7,879	8,034	4,575	7,000
Cybersecurity Incidents (Malware, PUP, Phishing)	N/A	2,272	2,632	3,250
Devices Supported (PCs, Tablets, Phones, Copiers)	N/A	N/A	2,501	2,551

Prior Year Achievements

1. Successfully replaced critical IT equipment and completely updated the County's core IT network infrastructure
2. Provided support for County initiatives and service improvements including upgrading key Corporate operational software
3. Successfully maintained a high level of service and team engagement throughout the restructuring of the IT Management Team

Upcoming Main Objectives, Initiatives or Milestones

1. Enhance digital and cybersecurity infrastructure with changes to software services and remote access security improvements
2. Upgrading connectivity with upgraded services, streamlining device management, and replacing outdated tools with modern solutions
3. Modernization of processes and governance, including reviewing IT policies, protocols, and implementing IT governance for improved oversight and efficiency

Challenges, Emerging Trends, Service Issues

1. Recruiting and retaining talent, and resource constraints
2. Strengthening cybersecurity posture, while maintaining aging services and hardware
3. Project intake and planning processes improvements

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Information Technology

Top Base Budget Drivers

1. $92,800 Data Connectivity Costs
2. ($122,100) Salaries & Benefits
3. ($141,200) Interdepartmental Charges

The change in the methodology for the Corporate wide support services, has Information Technology services being fully allocated to the departments it provides services to within the County. The result is the net levy impact shown for Information Technology services is nil. The remaining Net Levy requirement is for GIS Services within the IT department. The entirety of Information Technology services budget is charged out. The increase in Interdepartmental Recoveries of $1,056,000, is the difference between what was charged out in 2025 under the old methodology and the new methodology.

Top Budget Driver Explanations

The total increase of $98,200 in Data Connectivity Costs is primarily due to higher charges for internet services and network infrastructure.

The decrease in Salaries & Benefits is related to 1.0 FTE moving from Information Technology to Finance, as well as staff turnover. The decrease is slightly offset by economic benefit impacts and salary grid progressions.

The decrease in Interdepartmental Charges are a result of Phase 1 of the Corporate interdepartmental charges review and the resulting methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	(470,600)	-
CAI – Health Unit Merger	Health Unit Merger Impacts	(161,500)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Information Technology

DEPARTMENT SUMMARY

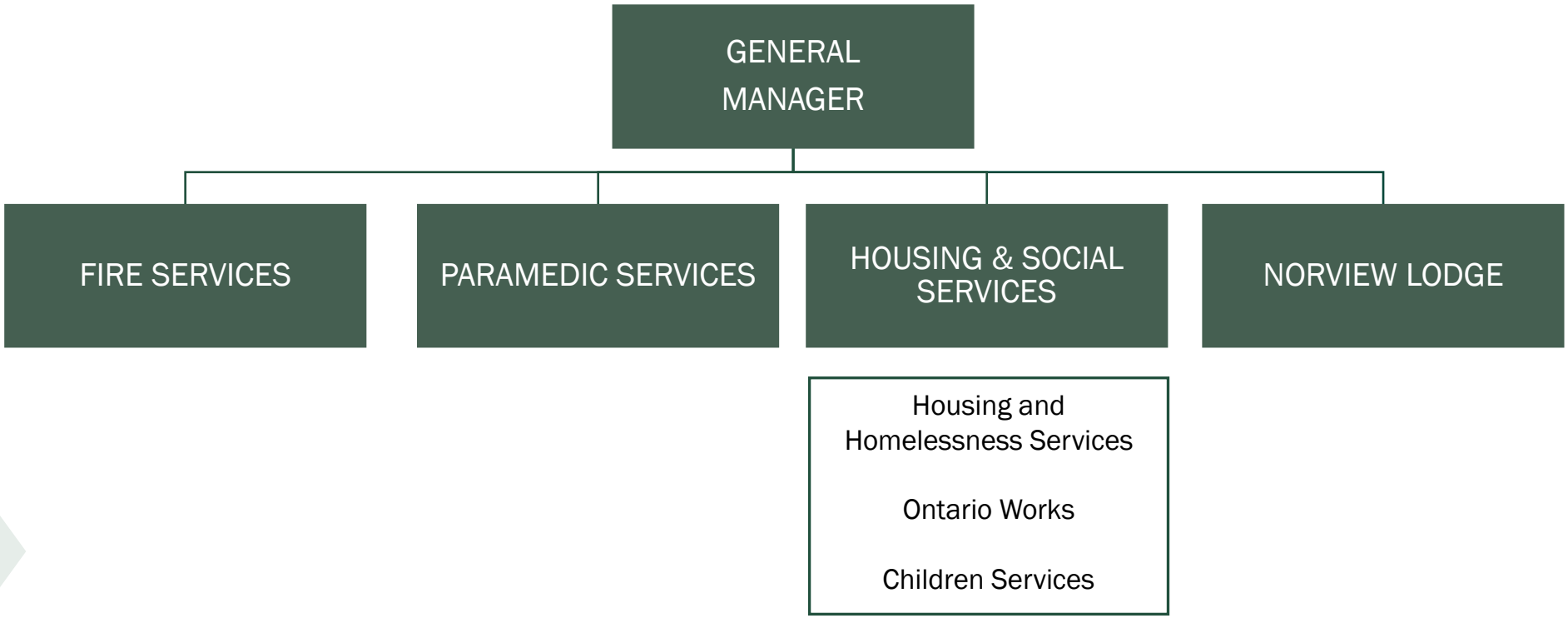
	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,226,300	**1,993,100**	(122,100)	**(6.1)**	0	0	**1,871,000**	(122,100)	**(6.1)**
Materials & Supplies	255,400	**322,200**	7,800	**2.4**	(15,000)	0	**315,000**	(7,200)	**(2.2)**
Services	1,153,400	**1,162,600**	173,700	**14.9**	(39,100)	0	**1,297,200**	134,600	**11.6**
Debt Servicing Costs	21,900	**22,000**	0	**0.0**	(200)	0	**21,800**	(200)	**(0.9)**
Capital Reserve Contributions	921,600	**921,600**	80,500	**8.7**	(550,900)	0	**451,200**	(470,400)	**(51.0)**
TOTAL EXPENDITURES	**3,578,600**	**4,421,500**	**139,900**	**3.2**	**(605,200)**	**0**	**3,956,200**	**(465,300)**	**(10.5)**
REVENUES									
Fees & Service Charges	(4,100)	**(5,000)**	0	**0.0**	0	0	**(5,000)**	0	**0.0**
Other Revenues	(29,700)	**0**	0	**0.0**	(28,800)	0	**(28,800)**	(28,800)	**100.0**
TOTAL REVENUES	**(33,800)**	**(5,000)**	**0**	**0.0**	**(28,800)**	**0**	**(33,800)**	**(28,800)**	**576.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**3,544,800**	**4,416,500**	**139,900**	**3.2**	**(634,000)**	**0**	**3,922,400**	**(494,100)**	**(11.2)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	204,200	**205,200**	(141,200)	**(68.8)**	0	0	**64,000**	(141,200)	**(68.8)**
Interdepartmental Recoveries	(2,552,600)	**(2,552,500)**	(1,056,000)	**41.4**	1,900	0	**(3,606,600)**	(1,054,100)	**41.3**
NET INTERDEPARTMENTAL ALLOCATIONS	**(2,348,400)**	**(2,347,300)**	**(1,197,200)**	**51.0**	**1,900**	**0**	**(3,542,600)**	**(1,195,300)**	**50.9**
NET LEVY REQUIREMENT	**1,196,400**	**2,069,200**	**(1,057,300)**	**(51.1)**	**(632,100)**	**0**	**379,800**	**(1,689,400)**	**(81.6)**
STAFFING COMPLEMENT		**17.70**	**(1.00)**		**0.00**	**0.00**	**16.70**	**(1.00)**	

Page Left Blank Intentionally

Emergency & Social Services

Emergency & Social Services

(ESS)



DRAFT 2026 LEVY OPERATING BUDGET

EMERGENCY AND SOCIAL SERVICES

DIVISION SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	42,129,900	**42,613,700**	1,275,900	**3.0**	(78,700)	(40,300)	**43,770,600**	1,156,900	**2.7**
Materials & Supplies	3,647,600	**3,493,300**	333,200	**9.5**	(14,000)	0	**3,812,500**	319,200	**9.1**
Services	2,569,700	**2,326,600**	(39,600)	**(1.7)**	(8,100)	0	**2,278,900**	(47,700)	**(2.1)**
Transfer Payments/Grants	49,880,100	**47,777,100**	(275,000)	**(0.6)**	1,919,400	0	**49,421,500**	1,644,400	**3.4**
Interdepartmental Charges	6,864,600	**7,022,600**	1,924,500	**27.4**	604,900	0	**9,552,000**	2,529,400	**36.0**
Financial	129,900	**25,600**	89,500	**349.6**	0	0	**115,100**	89,500	**349.6**
Debt Servicing Costs	1,012,600	**1,013,000**	0	**0.0**	(895,200)	0	**117,800**	(895,200)	**(88.4)**
Capital Reserve Contributions	4,762,700	**4,762,700**	0	**0.0**	1,869,300	0	**6,632,000**	1,869,300	**39.2**
Operating Reserve Contributions	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	660,300	**480,100**	(77,100)	**(16.1)**	4,600	0	**407,600**	(72,500)	**(15.1)**
TOTAL EXPENDITURES	**111,657,500**	**109,514,700**	**3,231,400**	**3.0**	**3,402,200**	**(40,300)**	**116,108,000**	**6,593,300**	**6.0**
REVENUES									
Federal/Provincial Grants	(75,170,700)	**(73,265,100)**	1,100,000	**(1.5)**	(2,428,500)	0	**(74,593,600)**	(1,328,500)	**(1.8)**
Municipal Recoveries	(1,807,100)	**(1,726,900)**	(208,600)	**12.1**	38,700	16,900	**(1,879,900)**	(153,000)	**(8.9)**
Fees & Service Charges	(5,044,000)	**(4,913,900)**	(102,200)	**2.1**	0	0	**(5,016,100)**	(102,200)	**(2.1)**
Transfer From Reserve & Reserve Funds	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Interdepartmental Recoveries	(805,400)	**(1,297,700)**	278,600	**(21.5)**	(173,000)	0	**(1,192,100)**	105,600	**8.1**
Other Revenues	(836,600)	**(802,800)**	29,400	**0.0**	(33,700)	0	**(807,100)**	(4,300)	**(0.5)**
TOTAL REVENUES	**(83,663,700)**	**(82,006,400)**	**1,097,200**	**(1.3)**	**(2,596,500)**	**16,900**	**(83,488,800)**	**(1,482,400)**	**1.8**
NET LEVY REQUIREMENT	**27,993,700**	**27,508,300**	**4,328,600**	**15.7**	**805,700**	**(23,400)**	**32,619,200**	**5,110,900**	**18.6**
STAFFING COMPLEMENT		**392.88**	**(1.50)**		**(2.00)**	**(0.50)**	**388.88**	**(4.00)**	

DRAFT 2026 LEVY OPERATING BUDGET

EMERGENCY AND SOCIAL SERVICES

DIVISION NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Emergency and Social Services Administration	0	**0**	470,800	**100.0**	(470,800)	0	**0**	0	**0.0**
Fire Services	10,959,500	**11,224,800**	509,700	**4.5**	1,668,900	0	**13,403,400**	2,178,600	**19.4**
Paramedic Services	6,235,800	**6,755,600**	612,800	**9.1**	707,400	0	**8,075,800**	1,320,200	**19.5**
Housing and Social Services									
Housing & Homelessness	1,898,300	**1,745,300**	351,500	**20.1**	(247,600)	0	**1,849,200**	103,900	**6.0**
Ontario Works	1,281,300	**1,346,400**	77,100	**5.7**	25,300	(23,400)	**1,425,400**	79,000	**5.9**
Children's Services	767,200	**279,900**	53,300	**19.0**	0	0	**333,200**	53,300	**19.0**
Total Housing and Social Services	3,946,800	**3,371,600**	481,900	**14.3**	(222,300)	(23,400)	**3,607,800**	236,200	**7.0**
Norview Lodge	6,851,600	**6,156,300**	2,253,400	**36.6**	(877,500)	0	**7,532,200**	1,375,900	**22.3**
TOTAL	**27,993,700**	**27,508,300**	**4,328,600**	**15.7**	**805,700**	**(23,400)**	**32,619,200**	**5,110,900**	**18.6**

Draft 2026 Levy Operating Budget

Emergency & Social Services Administration

Department Function/Services

- The new Emergency and Social Services division includes Norfolk County Fire, Norfolk County Paramedics, Ontario Works, Housing & Homelessness Prevention, Children's Services and Norview Lodge
- Social Services, Children's Services, and Housing programs are provided to residents of both Haldimand and Norfolk County, with offices located in Simcoe and Dunnville

Prior Year Achievements

1. As a result of the Corporate reorganization, our division was formed bringing Fire and Paramedics services together with Social Services and Housing, working together to align service delivery and create efficiencies
2. Assist with operational and capital needs to ensure the continued success and exceptional care at Norview Lodge
3. Our division remains committed to meeting all provincial ministry requirements while ensuring compliance with evolving regulations and standards

Upcoming Main Objectives, Initiatives or Milestones

1. In conjunction with Facilities provide management and oversight of the Gilbertson Administration Building transformation and the transition of staff to the facility
2. Continue to build strong, collaborative relationships with our community housing providers, while offering steadfast support to our Housing Services Team
3. Continue to actively engage and collaborate with various Federal and Provincial Ministries who provide essential support and resources to the division

Challenges, Emerging Trends, Service Issues

1. Persistent staffing challenges across the division — including vacant positions, flexible work arrangements, and ongoing recruitment and retention pressures continue to affect operational stability and service delivery
2. Shifts in Ministry funding, constrained levy allocations, and rising service costs and demands continue to create structural budget pressures, limiting the ability to sustain current service levels and implement planned enhancements

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Emergency & Social Services Administration

Top Base Budget Drivers

1. ($108,200) Salaries & Benefits
2. ($10,500) Supplies
3. ($6,700) Other Revenues

The newly formed Emergency & Social Services, formerly Health & Social Services, division welcomed Fire and Paramedic Services in place of the dissolution of the Haldimand-Norfolk Health Unit (HNHU), now merged with Brant and Brantford as Grand Erie Public Health (GEPH).

Top Budget Driver Explanations

Salaries & Benefits are decreasing as a result of the Corporate re-organization with staff moving within the division combined with the dissolution of the HNHU, resulting in staff moving to the new Health Unit.

Operating Supplies are also decreasing with the consolidation of office supplies within the Gilbertson Administration Building.

The increase in Other Revenues is related to rental income for a new lease.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – Health Unit Merger	Health Unit Merger Impacts	(470,800)	(3.50)

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Emergency and Social Services Administration

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	353,800	**737,300**	(108,200)	**(14.7)**	(284,300)	0	**344,800**	(392,500)	**(53.2)**
Materials & Supplies	13,200	**40,800**	(11,400)	**(27.9)**	(20,300)	0	**9,100**	(31,700)	**(77.7)**
Services	132,100	**157,900**	5,500	**3.5**	(23,600)	0	**139,800**	(18,100)	**(11.5)**
Financial	1,300	**900**	200	**22.2**	0	0	**1,100**	200	**22.2**
Minor Capital	900	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**501,400**	**936,900**	**(113,900)**	**(12.2)**	**(328,200)**	**0**	**494,800**	**(442,100)**	**(47.2)**
REVENUES									
Other Revenues	(51,500)	**0**	(6,700)	**100.0**	(33,700)	0	**(40,400)**	(40,400)	**100.0**
TOTAL REVENUES	**(51,500)**	**0**	**(6,700)**	**100.0**	**(33,700)**	**0**	**(40,400)**	**(40,400)**	**100.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**449,900**	**936,900**	**(120,600)**	**(12.9)**	**(361,900)**	**0**	**454,400**	**(482,500)**	**(51.5)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	39,900	**36,500**	11,900	**32.6**	(1,900)	0	**46,500**	10,000	**27.4**
Interdepartmental Recoveries	(489,800)	**(973,400)**	579,500	**(59.5)**	(107,000)	0	**(500,900)**	472,500	**(48.5)**
NET INTERDEPARTMENTAL ALLOCATIONS	**(449,900)**	**(936,900)**	**591,400**	**(63.1)**	**(108,900)**	**0**	**(454,400)**	**482,500**	**(51.5)**
NET LEVY REQUIREMENT	**0**	**0**	**470,800**	**100.0**	**(470,800)**	**0**	**0**	**0**	**0.0**
STAFFING COMPLEMENT		**7.00**	**(1.50)**		**(3.50)**	**0.00**	**2.00**	**(5.00)**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Fire Services

Department Function/Services

- Public safety and emergency preparedness education
- Fire Code enforcement
- Fire protection and rescue services

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Total # of Incidents / Emergency Responses	1,040	1,109	845	1,100
Average response time (minutes)*	12:35	13:08	12:08	13:00
Total number of Volunteer Firefighter training hours	15,732	16,703	10,157 (Aug)	16,500

* Based on year over year results. Structure fires only and align with National Fire Protection Association Standard 1720

Prior Year Achievements

1. The Fire Master Plan has been finalized, and a presentation is planned for Council in 2026
2. Upgraded self contained breathing apparatus in 11 stations
3. Full implementation of a records management system whose major functions includes, inventory tracking, report writing, code enforcement, public education tracking, property file tracking, etc.

Upcoming Main Objectives, Initiatives or Milestones

1. Continue to train and certify suppression staff to meet Provincial timelines
2. Create and implement a program to utilize remotely piloted aircraft for abandoned gas well detection and search and rescue operations
3. Implementation of a decontamination program department wide to mitigate carcinogen exposure

Challenges, Emerging Trends, Service Issues

1. Aging infrastructure
2. Staying current on trending fire protection needs (alternative fuels, high rise buildings, etc.)
3. Providing public education on upcoming Ontario Fire Code changes

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Fire Services

Top Base Budget Drivers

1. $442,600 Interdepartmental Charges
2. $33,600 Equipment Rental
2. $24,500 Materials & Supplies

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Increases in costs for equipment rentals for cleanup of emergency site (offset by revenues) and the rental of space on communication towers are the main drivers of the increase in Services.

Inflationary increases for rescue equipment, training and general operational supplies round out smaller adjustments within the budget included in the Materials & Supplies category.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI - Fire Protection – Water Consumption and Infrastructure	As per Report CS-25-147 Draft Rate Budget	433,800	-
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	1,174,600	-
CAI – Health Unit Merger	Health Unit Merger Impacts	60,500	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Fire Services

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	2,441,200	**2,595,200**	(6,200)	**(0.2)**	0	0	**2,589,000**	(6,200)	**(0.2)**
Materials & Supplies	452,600	**462,900**	24,500	**5.3**	0	0	**487,400**	24,500	**5.3**
Services	1,114,600	**742,100**	37,800	**5.1**	0	0	**779,900**	37,800	**5.1**
Financial	300	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Debt Servicing Costs	75,900	**76,100**	0	**0.0**	(2,100)	0	**74,000**	(2,100)	**(2.8)**
Capital Reserve Contributions	3,212,500	**3,212,500**	0	**0.0**	1,176,700	0	**4,389,200**	1,176,700	**36.6**
Operating Reserve Contributions	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Minor Capital	501,600	**226,000**	5,000	**2.2**	0	0	**231,000**	5,000	**2.2**
TOTAL EXPENDITURES	**7,798,700**	**7,314,800**	**61,100**	**0.8**	**1,174,600**	**0**	**8,550,500**	**1,235,700**	**16.9**
REVENUES									
Federal/Provincial Grants	(757,400)	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Fees & Service Charges	(42,000)	**(31,300)**	3,300	**(10.5)**	0	0	**(28,000)**	3,300	**(10.5)**
Other Revenues	(9,900)	**(22,000)**	700	**(3.2)**	0	0	**(21,300)**	700	**(3.2)**
TOTAL REVENUES	**(809,300)**	**(53,300)**	**4,000**	**(7.5)**	**0**	**0**	**(49,300)**	**4,000**	**(7.5)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**6,989,400**	**7,261,500**	**65,100**	**0.9**	**1,174,600**	**0**	**8,501,200**	**1,239,700**	**17.1**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	3,981,800	**3,975,000**	442,600	**11.1**	494,300	0	**4,911,900**	936,900	**23.6**
Interdepartmental Recoveries	(11,700)	**(11,700)**	2,000	**(17.1)**	0	0	**(9,700)**	2,000	**(17.1)**
NET INTERDEPARTMENTAL ALLOCATIONS	**3,970,100**	**3,963,300**	**444,600**	**11.2**	**494,300**	**0**	**4,902,200**	**938,900**	**23.7**
NET LEVY REQUIREMENT	**10,959,500**	**11,224,800**	**509,700**	**4.5**	**1,668,900**	**0**	**13,403,400**	**2,178,600**	**19.4**
STAFFING COMPLEMENT		**32.40**	**0.00**		**0.00**	**0.00**	**32.40**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Paramedic Services

Department Function/Services

- Provide pre-hospital care and transportation for medical emergencies, including life-threatening situations
- Deliver non-emergency health services focused on prevention, chronic disease management and education
- Offer medical assistance and coordination during mass-casualty incidents, disasters and public events

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
911 Emergency Calls	10,256	10,900	8,740	N/A
Community Paramedic Visits	2,890	3,279	3,754	N/A
Average 911 Call Response Times	8:39	9:06	8:12	N/A

Prior Year Achievements

1. Reduced average response time despite rising call volumes by optimizing resource deployment strategies
2. Implemented 24/7 superintendent support, enhancing frontline paramedic guidance and operational oversight
3. Expanded Paramedic Medical Directives, enabling broader treatment options and improved community care

Upcoming Main Objectives, Initiatives or Milestones

1. Deploy the Medical Priority Dispatch System to improve response times for high priority incidents while ensuring balanced workload distribution and resource management
2. Deliver advanced training programs for paramedics to expand treatment capabilities and referral pathways, reducing unnecessary hospital transports and enhancing community-based care and providing mental health resilience training
3. Strengthen operational readiness for high-impact emergency events through planning, training and strategic resource allocation

Challenges, Emerging Trends, Service Issues

1. Ongoing updates to paramedic standards, policies, procedures, and equipment to meet rising healthcare demands and increasingly complex patient care needs
2. Rapid emergence of innovative prehospital technologies requiring integration to improve patient outcomes, data analytics and electronic patient care records (i.e. transmission of electronic records and biometric data)
3. Escalating hospital offload delays (882 hours - 2024) and growing dependence on Paramedic Services for routine non-emergency patient transfers (1922 hours - 2024)

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Paramedic Services

Top Base Budget Drivers

1. $216,900 Interdepartmental Charges
2. $174,400 Land Ambulance Services Funding
3. $50,000 Municipal Revenues

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The 2026 Land Ambulance Services funding budget is calculated in accordance with the Ministry's approach, which references the prior year's budget. This results in a net decrease of $174,400

The increase in the Financial category is offset completely by a corresponding increase in Federal/Provincial Grants, the cost and offsetting grant related to the provincially funded Dedicated Offload Nurses program.

The decrease in Municipal Recoveries relates to the removal of cross boarder billing program for all paramedic services.

Note that the Community Paramedicine for Long-Term Care program has been made permanent, at this time program funding has not yet been provided by the Ministry. The program has been included in the base budget for April to December at the historical funding level.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI - 2026 Infrastructure Funding	Based on the AMP and 2026-2035 Capital Plan.	677,000	-
CAI - Community Paramedicine for Long-Term Care Extension	Final quarter of the 2024-26 program. (January-March)	-	1.5
CAI – Health Unit Merger	Health Unit Merger Impacts	30,400	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Paramedic Services

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	11,306,600	**12,130,600**	(7,500)	**(0.1)**	205,600	0	**12,328,700**	198,100	**1.6**
Materials & Supplies	448,900	**468,900**	20,200	**4.3**	6,300	0	**495,400**	26,500	**5.7**
Services	262,600	**274,500**	(49,000)	**(17.9)**	15,500	0	**241,000**	(33,500)	**(12.2)**
Financial	122,500	**0**	109,200	**100.0**	0	0	**109,200**	109,200	**100.0**
Capital Reserve Contributions	874,900	**874,900**	0	**0.0**	677,000	0	**1,551,900**	677,000	**77.4**
Minor Capital	87,500	**77,100**	2,900	**3.8**	4,600	0	**84,600**	7,500	**9.7**
TOTAL EXPENDITURES	**13,102,900**	**13,826,000**	**75,800**	**0.5**	**909,000**	**0**	**14,810,800**	**984,800**	**7.1**
REVENUES									
Federal/Provincial Grants	(7,457,900)	**(7,659,700)**	272,300	**(3.6)**	(262,300)	0	**(7,649,700)**	10,000	**(0.1)**
Municipal Recoveries	(55,500)	**(50,000)**	50,000	**(100.0)**	0	0	**0**	50,000	**(100.0)**
Fees & Service Charges	(13,600)	**(10,600)**	0	**0.0**	0	0	**(10,600)**	0	**0.0**
Other Revenues	(196,200)	**(198,600)**	(2,200)	**1.1**	0	0	**(200,800)**	(2,200)	**1.1**
TOTAL REVENUES	**(7,723,300)**	**(7,918,900)**	**320,100**	**(4.0)**	**(262,300)**	**0**	**(7,861,100)**	**57,800**	**(0.7)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**5,379,600**	**5,907,100**	**395,900**	**6.7**	**646,700**	**0**	**6,949,700**	**1,042,600**	**17.6**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	856,200	**848,500**	216,900	**25.6**	60,700	0	**1,126,100**	277,600	**32.7**
NET INTERDEPARTMENTAL ALLOCATIONS	**856,200**	**848,500**	**216,900**	**25.6**	**60,700**	**0**	**1,126,100**	**277,600**	**32.7**
NET LEVY REQUIREMENT	**6,235,800**	**6,755,600**	**612,800**	**9.1**	**707,400**	**0**	**8,075,800**	**1,320,200**	**19.5**
STAFFING COMPLEMENT		**82.80**	**(1.50)**		**1.50**	**0.00**	**82.80**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Housing and Homelessness Services (Haldimand and Norfolk)

Department Function/Services

- Consolidated Service Manager providing oversight and support for Housing and Homelessness Services for Haldimand and Norfolk

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
From the Centralized Waiting List: - Number of individuals and families housed - Number of individuals and families provided with homelessness prevention supports *	 41 1,126	 36 988	 32 741	 40 1,200
Emergency Housing – Length of Stay (18+ adults only)	87	105	N/A	80
Number of Housing Allowances	71	79	83	83

* Including use of Housing Stability Fund, housing supports and community referrals

Prior Year Achievements

1. Executed a lease agreement for the Emergency Housing Program, providing long-term sustainability for the program
2. During the 2024/25 fiscal year, 42% of people in the Emergency Housing Program were rehoused
3. Celebrated the ground-breaking on a new 56-unit affordable housing project in Haldimand County

Upcoming Main Objectives, Initiatives or Milestones

1. Enhance encampment response strategies while evaluating the impact of having a warming center open all year round
2. Enhance Eviction Prevention Services with a focus on supports for cleaning/hoarding in community housing
3. Complete new Service Agreements for all Non-Profit Housing Providers reaching their mortgage end

Challenges, Emerging Trends, Service Issues

1. Lack of capacity to collect and use data to inform both community planning, and develop metrics to conduct operational reviews and monitor the impact of our housing providers and homelessness serving operators
2. Pace of rent-geared to income (RGI) and affordable housing expansion continues to put strain on our homelessness response system
3. Trend of using factory built modular housing, included as a focus of the new Build Canada Homes agency

Haldimand & Norfolk
Housing and Social Services

Draft 2026 Levy Operating Budget

Housing & Homelessness Services (Haldimand and Norfolk)

Top Base Budget Drivers

1. $303,900 Net Interdepartmental Charges/Recoveries
2. $30,000 10-Year Housing & Homelessness Plan
3. ($68,800) Housing provider funding – net of federal funding

Top Budget Driver Explanations

The net increase in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments. The increase is also a result of reallocating $107,700 from a funded program to administration as per ministry requirements. The Corporate Interdepartmental Charges are charged to Housing Administration and allocated to each of the program areas as required, with corresponding Interdepartmental Recoveries to Administration.

Year 10 of the 10-year Housing and Homelessness Plan occurred in 2025, and a new 10-year plan will be required in 2026.

Finally, a combination of mortgages maturing with a decrease in operational requirements as providers become more self-sufficient (i.e., increased revenues), has reduced the subsidy required for Housing Providers (this decrease is on the Haldimand side for 2026).

Cost Share Changes

Municipal: The most recent reconciliation (2024) has resulted in Haldimand's cost share decreasing by 1.56%.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI - 2025/26 Provincial Allocation of COCHI/OPHI	The Ministry provided allocations for 2025/26 and planned allocations for 2026/27 programs.	(66,000)	-
CAI - Long Point Area Non-Profit Housing Merger with HNHC	Total reduction in transfer payment to HNHC post end of mortgage. (Offsetting increase in HNHC Requisition)	(180,800)	-
CAI – Health Unit Merger	Health Unit Merger Impacts	(5,100)	-

Haldimand & Norfolk
Housing and Social Services

DRAFT 2026 LEVY OPERATING BUDGET

Housing & Homelessness

SHARED SERVICES SUMMARY

Haldimand & Norfolk
Housing and Social Services

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,233,800	**1,320,500**	60,700	**4.6**	0	0	**1,381,200**	60,700	**4.6**
Materials & Supplies	102,700	**83,000**	(8,000)	**(9.6)**	0	0	**75,000**	(8,000)	**(9.6)**
Services	74,900	**90,600**	(13,100)	**(14.5)**	0	0	**77,500**	(13,100)	**(14.5)**
Transfer Payments/Grants	6,644,300	**6,110,400**	(1,460,800)	**(23.9)**	1,919,400	0	**6,569,000**	458,600	**7.5**
Capital Reserve Contributions	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**8,055,700**	**7,604,500**	**(1,421,200)**	**(18.7)**	**1,919,400**	**0**	**8,102,700**	**498,200**	**6.6**
REVENUES									
Federal/Provincial Grants	(5,549,700)	**(5,450,000)**	1,557,700	**(28.6)**	(2,166,200)	0	**(6,058,500)**	608,500	**11.2**
Transfer From Reserve & Reserve Funds	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Other Revenues	(192,500)	**(85,000)**	(20,500)	**24.1**	0	0	**(105,500)**	(20,500)	**24.1**
TOTAL REVENUES	**(5,742,200)**	**(5,535,000)**	**1,537,200**	**27.8**	**(2,166,200)**	**0**	**(6,164,000)**	**(629,000)**	**11.4**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**2,313,500**	**2,069,500**	**116,000**	**5.6**	**(246,800)**	**0**	**1,938,700**	**(130,800)**	**(6.3)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	355,500	**361,200**	477,500	**132.2**	60,900	0	**899,600**	538,400	**149.1**
Interdepartmental Recoveries	(181,000)	**(189,700)**	(173,600)	**91.5**	(66,000)	0	**(429,300)**	(239,600)	**126.3**
NET INTERDEPARTMENTAL ALLOCATIONS	**174,500**	**171,500**	**303,900**	**177.2**	**(5,100)**	**0**	**470,300**	**298,800**	**174.2**
NET LEVY REQUIREMENT	**2,488,000**	**2,241,000**	**419,900**	**18.7**	**(251,900)**	**0**	**2,409,000**	**168,000**	**7.5**
HALDIMAND SHARE	**589,700**	**495,700**	**(68,400)**	**(13.8)**	**(4,300)**	**0**	**559,800**	**64,100**	**12.9**
NORFOLK SHARE	**1,898,300**	**1,745,300**	**351,500**	**20.1**	**(247,600)**	**0**	**1,849,200**	**103,900**	**6.0**
STAFFING COMPLEMENT		**14.20**	**0.00**		**0.00**	**0.00**	**14.20**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Ontario Works (Haldimand and Norfolk)

Department Function/Services

- The Ontario Works program provides financial assistance to people in need as well as reviewing stabilization supports so individuals can move towards financial independence

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Caseload Size (benefit units)	1,332	1,511	1,601	1,640
Caseload per Case Manager (FTE)	95	107	114	117
% of Caseload Exiting to Employment	6.4%	7.4%	8.4%	8.7%
% of Caseload with Action Plans	91%	93%	93%	93%

Prior Year Achievements

1. 73% of social assistance recipients have enrolled in MyBenefits, an on-line portal for all communications
2. 97% of social assistance recipients have a non-cheque payment method reducing reliance on postal services
3. Despite retention and recruitment challenges, we were able to reach full complement of trained staff by October 1st

Upcoming Main Objectives, Initiatives or Milestones

1. Continuation of collaborative appointments between Ontario Works and Employment Ontario sites
2. Review of internal processes and staffing structures to ensure front line staff can best support their client's life stabilization goals, while aligning operations with Ministry targets
3. Relocation and reorganization of staff into and at the Gilbertson Administration Building to establish a central hub that supports more effective and efficient customer service and collaboration among staff within the Division and County-wide

Challenges, Emerging Trends, Service Issues

1. Caseloads have increased, with clients presenting more complex needs (e.g., housing precarity, mental health or substance use, food scarcity, lack of childcare), while benefit stipends have remained unchanged since 2018
2. Lack of internal capacity for analyzing provincial data related to outcomes and targets
3. Transportation barriers for individuals living in rural communities with constant difficulties for employment and medical care

Draft 2026 Levy Operating Budget

Ontario Works (Haldimand and Norfolk)

Top Base Budget Drivers

1. $225,200 Salaries & Benefits
2. $61,300 Transfer Payments/Grants - Employment Related Expenditures
3. ($68,100) Net Interdepartmental Charges/Recoveries

Top Budget Driver Explanations

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progression, job evaluations, re-organization impact from moving 1.5 FTE from Emergency and Social Services Admin to Ontario Works (offset by a similar decrease in interdepartmental charges), re-organization related job evaluations, offset slightly by staff turnover.

Of the total Transfer Payments/Grants, $61,300 is levy funded since Ministry funding is not anticipated to increase in 2026.

Historically, interdepartmental charges for Social Services were charged to Ontario Works, with a subsequent recovery from Children's Services. As part of the Phase 1 of the Corporate interdepartmental charges review, starting in 2026, the interdepartmental charges have been directly charged to Ontario Works and Children's services, using the changed methodology. The net overall changes are a reduction reducing the charges and recoveries within Ontario Works.

Cost Share Changes

Provincial: The budget has been established based on status quo funding, as anticipated by our Ministry representative. This has resulted in a 100% municipal funding ask for any increased expenditures. For 2026, the levy is providing an additional $344,100 over the capped 50/50 allocation, bringing the funding deficit is $172,100.

Municipal: The most recent reconciliation (2024) has resulted in Haldimand's cost share increasing by 1.02%.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – Service Norfolk Agents	The transfer of 0.5 FTE to Service Norfolk for centralized customer services at GAB (increased costs included in Customer Service Budget)	(40,300)	(0.5)
CAI – Health Unit Merger	Health Unit Merger Impacts	(9,100)	-

Haldimand & Norfolk
Housing and Social Services

DRAFT 2026 LEVY OPERATING BUDGET

Ontario Works

SHARED SERVICES SUMMARY

Haldimand & Norfolk
Housing and Social Services

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	3,278,300	**3,244,500**	225,200	**6.9**	0	(40,300)	**3,429,400**	184,900	**5.7**
Materials & Supplies	60,600	**55,400**	(5,000)	**(9.0)**	0	0	**50,400**	(5,000)	**(9.0)**
Services	111,400	**133,900**	9,000	**6.7**	0	0	**142,900**	9,000	**6.7**
Transfer Payments/Grants	16,819,100	**16,738,100**	1,748,800	**10.4**	0	0	**18,486,900**	1,748,800	**10.4**
Financial	5,400	**4,800**	0	**0.0**	0	0	**4,800**	0	**0.0**
Minor Capital	3,700	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**20,278,400**	**20,176,700**	**1,978,000**	**9.8**	**0**	**(40,300)**	**22,114,400**	**1,937,700**	**9.6**
REVENUES									
Federal/Provincial Grants	(18,416,200)	**(18,342,900)**	(1,678,700)	**9.2**	0	0	**(20,021,600)**	1,678,700	**9.2**
Other Revenues	(298,100)	**(341,700)**	(7,600)	**2.2**	0	0	**(349,300)**	(7,600)	**2.2**
TOTAL REVENUES	**(18,714,300)**	**(18,684,600)**	**(1,686,300)**	**(9.0)**	**0**	**0**	**(20,370,900)**	**(1,686,300)**	**9.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**1,564,100**	**1,492,100**	**291,700**	**19.5**	**0**	**(40,300)**	**1,743,500**	**251,400**	**16.8**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	779,800	**932,600**	(191,000)	**(20.5)**	(9,100)	0	**732,500**	(200,100)	**(21.5)**
Interdepartmental Recoveries	(122,900)	**(122,900)**	122,900	**(100.0)**	0	0	**0**	122,900	**(100.0)**
NET INTERDEPARTMENTAL ALLOCATIONS	**656,900**	**809,700**	**(68,100)**	**(8.4)**	**(9,100)**	**0**	**732,500**	**(77,200)**	**(9.5)**
NET LEVY REQUIREMENT	**2,221,000**	**2,301,800**	**223,600**	**9.7**	**(9,100)**	**(40,300)**	**2,476,000**	**174,200**	**7.6**
HALDIMAND SHARE	**939,700**	**955,400**	**(146,500)**	**(15.3)**	**(34,400)**	**(16,900)**	**1,050,600**	**95,200**	**10.0**
NORFOLK SHARE	**1,281,300**	**1,346,400**	**77,100**	**5.7**	**25,300**	**(23,400)**	**1,425,400**	**79,000**	**5.9**
STAFFING COMPLEMENT		**34.80**	**1.50**		**0.00**	**(0.50)**	**35.80**	**1.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Children's Services (Haldimand and Norfolk)

Department Function/Services

- Planning, funding, administration and operation of early years and licensed child care services
- Capacity building support and oversight to local early years and child care providers to ensure quality and safety standards are met

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of families and children receiving child-care fee subsidy assistance*	Families: 202 Children: 320	Families: 197 Children: 269	Families: 139 Children: 193	Families: 152 Children: 201
Average Number of children receiving special needs resourcing	128	118	103	120
Number of children served through EarlyON services	1,813	2,691	2,328	2,730

* Canada Wide Early Learning and Child Care Funding has made child-care costs more affordable, thereby reducing the need for fee subsidy

Prior Year Achievements

1. Implemented Phase 4 of Canada-wide Early Learning and Child Care (CWELCC) System with the rollout of the new Cost-Based Funding Model (CBFM)
2. Launched an Infant & Early Years Mental Health Community of Practice in partnership with Affiliated Services for Children and Youth
3. Partnered with Mississauga's of the Credit First Nation to celebrate Annual Children's Pow Wow

Upcoming Main Objectives, Initiatives or Milestones

1. Delivery of 4th annual system-wide Professional Learning Day
2. Year One implementation of year-end Cost-Based Funding reconciliations
3. Continued rollout of local Directed Growth Plan, which includes the onboarding of new child care centres

Challenges, Emerging Trends, Service Issues

1. Recruitment and retention challenges locally (and provincially) resulting from lack of Registered Early Childhood Educators
2. Increased administrative burden to manage and meet the requirements of the CWELCC Cost-Based Funding Model
3. Limitations within the Cost-Based Funding Model to fully financially support operators and system needs

Draft 2026 Levy Operating Budget

Children's Services (Haldimand and Norfolk)

Top Base Budget Drivers

1. $113,600 Net Interdepartmental Charges/Recoveries
2. $51,300 Net Prior Year Adjustments
3. $33,700 Salaries & Benefits

Top Budget Driver Explanations

The net increase in Interdepartmental Charges is a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments. The Corporate Interdepartmental Charges are charged to Children's Services Administration and allocated to each of the program areas as required, with corresponding Interdepartmental Recoveries to Administration.

The increase in Salaries & Benefits is due to economic and benefit impacts.

For the 2026 budget, the allocations for prior period adjustments, including both payments and recoverables have been removed. These are being completed within the applicable year.

Cost Share Changes

Provincial: The year-over-year change in funding has resulted in an increase in program funding by $1,209,000. This funding change is offset equally by increased program expenditures. New for 2026 is the full allowable recovery of administration funds to help reduce the increased cost share put on municipalities; even with this, a funding defect of $174,800 remains for administrative costs.

Municipal: The most recent reconciliation (2024) has resulted in Haldimand's cost share increasing by 3.98%.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Haldimand & Norfolk
Housing and Social Services

DRAFT 2026 LEVY OPERATING BUDGET

Children's Services

SHARED SERVICES SUMMARY

Haldimand & Norfolk
Housing and Social Services

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	669,600	**752,600**	33,700	**4.5**	0	0	**786,300**	33,700	**4.5**
Materials & Supplies	2,100	**2,400**	100	**4.2**	0	0	**2,500**	100	**4.2**
Services	30,000	**43,600**	(7,500)	**(17.2)**	0	0	**36,100**	(7,500)	**(17.2)**
Transfer Payments/Grants	26,416,700	**24,928,600**	(563,000)	**(2.3)**	0	0	**24,365,600**	(563,000)	**(2.3)**
Financial	400	**19,900**	(19,900)	**(100.0)**	0	0	**0**	19,900	**100.0**
TOTAL EXPENDITURES	**27,118,700**	**25,747,100**	**(556,600)**	**(2.2)**	**0**	**0**	**25,190,500**	**(556,600)**	**(2.2)**
REVENUES									
Federal/Provincial Grants	(26,061,500)	**(25,118,300)**	468,800	**(1.9)**	0	0	**(24,649,500)**	(468,800)	**(1.9)**
Fees & Service Charges	(216,800)	**(216,800)**	0	**0.0**	0	0	**(216,800)**	0	**0.0**
Other Revenues	(24,200)	**(81,300)**	71,200	**(87.6)**	0	0	**(10,100)**	71,200	**(87.6)**
TOTAL REVENUES	**(26,302,500)**	**(25,416,400)**	**540,000**	**2.1**	**0**	**0**	**(24,876,400)**	**540,000**	**(2.1)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**816,300**	**330,700**	**(16,600)**	**(5.0)**	**0**	**0**	**314,100**	**(16,600)**	**(5.0)**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	173,100	**175,000**	365,800	**209.0**	0	0	**540,800**	365,800	**209.0**
Interdepartmental Recoveries	0	**0**	(252,200)	**100.0**	0	0	**(252,200)**	(252,200)	**100.0**
NET INTERDEPARTMENTAL ALLOCATIONS	**173,100**	**175,000**	**113,600**	**64.9**	**0**	**0**	**288,600**	**113,600**	**64.9**
NET LEVY REQUIREMENT	**989,400**	**505,700**	**97,000**	**19.2**	**0**	**0**	**602,700**	**97,000**	**19.2**
HALDIMAND SHARE	**222,200**	**225,800**	**(43,700)**	**(19.4)**	**0**	**0**	**269,500**	**43,700**	**19.4**
NORFOLK SHARE	**767,200**	**279,900**	**53,300**	**19.0**	**0**	**0**	**333,200**	**53,300**	**19.0**
STAFFING COMPLEMENT		**7.00**	**0.00**		**0.00**	**0.00**	**7.00**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Norview Lodge

Department Function/Services

- Long-term care home providing 24-hour individualized quality care and nursing services to its 179 Residents

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Average resident occupancy rate	97%	98%	98%	98%
Number of resident admissions	69	69	57	75
Number of emergency transfers to hospital	72	85	62	80
Cost per Resident	$34,482	$37,935	$34,393	$43,104
Volunteer Hours	1,217	1,262	955	1,200
Number of Programs	3,412	3,819	2,856	3,800

Prior Year Achievements

1. Four Inspections by the Ministry of Long-Term Care (MOLTC) with five written notifications and zero orders
2. Implemented an all-encompassing Nursing Team comprising of a medical director, attending physicians and an occupational therapist
3. Parking lot expansion and reconfiguration was completed due to residential development and accessible access concerns

Upcoming Main Objectives, Initiatives or Milestones

1. Focusing on enhanced resident centered care through clinical pathways involving residents and their families from admission through assessment, with continuous care throughout their stay
2. Continued capital upgrades and equipment replacement, including siding replacement, combination ovens, upgraded beds and pressure relief mattresses

Challenges, Emerging Trends, Service Issues

1. Meeting Ministry of Labour and MOLTC objectives for Infection Prevention & Control Initiatives
2. Implementing the new initiatives and adhering to the ongoing changes from the Fixing Long-Term Act, 2021
3. Staffing, recruitment, and retention of staff with the added complexity of union negotiations and while achieving the mandated four hours of direct care

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Norview Lodge

Top Base Budget Drivers

1. $1,078,200 Salaries & Benefits
2. $676,200 Provincial Grants – Construction Funding
3. $600,800 Interdepartmental Charges
4. $260,800 Food and Nutrition Supplies
5. ($105,500) Resident Fees

Top Budget Driver Explanations

The increase in Salaries & Benefits is due to contract arbitration, as well as economic and merit increases.

The decline in Provincial Grants is related to the end of the Construction Funding grant; the end is aligned with the ending of the corresponding construction debenture.

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

As in prior years, food and nutrition costs continue to climb with the annual spend now beyond the $1 million mark. While inflation has impacted other operating costs, nutrition continues to be the largest impacted area across the home.

Offsetting the costs are increased resident fees in line with the Ministry's required rate adjustments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	(877,500)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Norview Lodge

DEPARTMENT SUMMARY

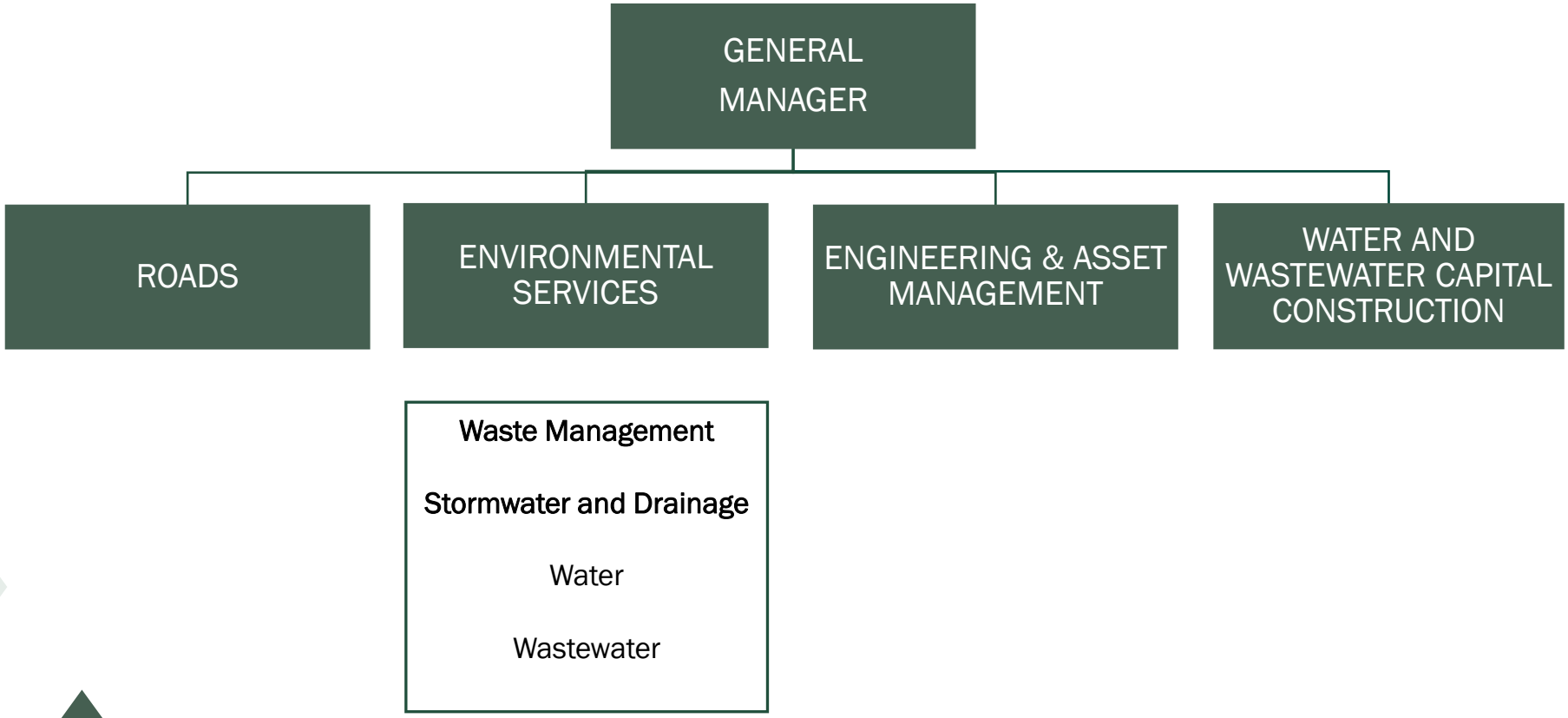
	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	22,846,700	**21,833,000**	1,078,200	**4.9**	0	0	**22,911,200**	1,078,200	**4.9**
Materials & Supplies	2,567,500	**2,379,900**	312,800	**13.1**	0	0	**2,692,700**	312,800	**13.1**
Services	844,300	**884,000**	(22,300)	**(2.5)**	0	0	**861,700**	(22,300)	**(2.5)**
Financial	0	**0**	0	**0.0**	0	0	**0**	0	**0.0**
Debt Servicing Costs	936,700	**936,900**	0	**0.0**	(893,100)	0	**43,800**	(893,100)	**(95.3)**
Capital Reserve Contributions	675,300	**675,300**	0	**0.0**	15,600	0	**690,900**	15,600	**2.3**
Minor Capital	66,600	**177,000**	(85,000)	**(48.0)**	0	0	**92,000**	(85,000)	**(48.0)**
TOTAL EXPENDITURES	**27,937,100**	**26,886,100**	**1,283,700**	**4.8**	**(877,500)**	**0**	**27,292,300**	**406,200**	**1.5**
REVENUES									
Federal/Provincial Grants	(16,928,000)	**(16,694,200)**	479,900	**(2.9)**	0	0	**(16,214,300)**	479,900	**(2.9)**
Fees & Service Charges	(4,771,500)	**(4,655,200)**	(105,500)	**2.3**	0	0	**(4,760,700)**	(105,500)	**2.3**
Other Revenues	(64,300)	**(74,200)**	(5,500)	**7.4**	0	0	**(79,700)**	(5,500)	**7.4**
TOTAL REVENUES	**(21,763,800)**	**(21,423,600)**	**368,900**	**(1.7)**	**0**	**0**	**(21,054,700)**	**368,900**	**(1.7)**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**6,173,200**	**5,462,500**	**1,652,600**	**30.3**	**(877,500)**	**0**	**6,237,600**	**775,100**	**14.2**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	678,400	**693,800**	600,800	**86.6**	0	0	**1,294,600**	600,800	**86.6**
NET INTERDEPARTMENTAL ALLOCATIONS	**678,400**	**693,800**	**600,800**	**86.6**	**0**	**0**	**1,294,600**	**600,800**	**86.6**
NET LEVY REQUIREMENT	**6,851,600**	**6,156,300**	**2,253,400**	**36.6**	**(877,500)**	**0**	**7,532,200**	**1,375,900**	**22.3**
STAFFING COMPLEMENT		**214.68**	**0.00**		**0.00**	**0.00**	**214.68**	**0.00**	

Page Left Blank Intentionally

Public Works

Public Works

(PW)



DRAFT 2026 LEVY OPERATING BUDGET

PUBLIC WORKS

DIVISION SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	9,441,100	**10,432,500**	219,100	**2.1**	0	98,200	**10,749,800**	317,300	**3.0**
Materials & Supplies	3,060,400	**3,526,700**	(19,200)	**(0.5)**	0	6,000	**3,513,500**	(13,200)	**(0.4)**
Services	11,930,800	**12,756,600**	452,800	**3.5**	880,500	300,000	**14,389,900**	1,633,300	**12.8**
Transfer Payments/Grants	2,117,300	**2,117,300**	(27,300)	**(1.3)**	0	0	**2,090,000**	(27,300)	**(1.3)**
Interdepartmental Charges	5,842,400	**5,860,600**	1,251,500	**21.4**	0	0	**7,112,100**	1,251,500	**21.4**
Financial	9,500	**11,500**	(500)	**(4.3)**	0	0	**11,000**	(500)	**(4.3)**
Debt Servicing Costs	3,114,100	**3,737,900**	0	**0.0**	(419,600)	0	**3,318,300**	(419,600)	**(11.2)**
Capital Reserve Contributions	15,982,600	**15,975,900**	0	**0.0**	1,907,200	0	**17,883,100**	1,907,200	**11.9**
Minor Capital	42,800	**20,000**	(20,000)	**(100.0)**	5,029,000	0	**5,029,000**	5,009,000	**25,045.0**
TOTAL EXPENDITURES	**51,541,000**	**54,439,000**	**1,856,400**	**3.4**	**7,397,100**	**404,200**	**64,096,700**	**9,657,700**	**17.7**
REVENUES									
PIL's-Supplementaries-Local Improvements	(6,500)	**(6,500)**	0	**0.0**	6,500	0	**0**	6,500	**100.0**
Federal/Provincial Grants	(164,200)	**(140,700)**	12,900	**(9.2)**	0	0	**(127,800)**	12,900	**9.2**
Fees & Service Charges	(1,280,900)	**(1,128,500)**	(75,100)	**6.7**	300	(78,100)	**(1,281,400)**	(152,900)	**(13.5)**
Transfer From Reserve & Reserve Funds	0	**0**	0	**0.0**	(5,261,900)	0	**(5,261,900)**	(5,261,900)	**0.0**
Interdepartmental Recoveries	(511,600)	**(511,600)**	0	**0.0**	0	0	**(511,600)**	0	**0.0**
Other Revenues	(149,900)	**(361,100)**	5,200	**0.0**	0	0	**(355,900)**	5,200	**1.4**
TOTAL REVENUES	**(2,113,100)**	**(2,148,400)**	**(57,000)**	**2.7**	**(5,255,100)**	**(78,100)**	**(7,538,600)**	**(5,390,200)**	**250.9**
NET LEVY REQUIREMENT	**49,427,900**	**52,290,600**	**1,799,400**	**3.4**	**2,142,000**	**326,100**	**56,558,100**	**4,267,500**	**8.2**
STAFFING COMPLEMENT		**95.34**	**0.00**		**0.00**	**1.00**	**96.34**	**1.00**	

DRAFT 2026 LEVY OPERATING BUDGET

PUBLIC WORKS

DIVISION NET LEVY REQUIREMENT

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
Public Works Administration	413,600	**415,600**	54,600	**13.1**	0	0	**470,200**	54,600	**13.1**
Roads	22,970,800	**23,980,500**	1,162,200	**4.8**	(47,700)	0	**25,095,000**	1,114,500	**4.6**
Environmental Services	9,819,800	**11,128,300**	91,200	**0.8**	910,200	300,000	**12,429,700**	1,301,400	**11.7**
Engineering and Asset Management	16,223,700	**16,766,200**	491,400	**2.9**	1,279,500	26,100	**18,563,200**	1,797,000	**10.7**
TOTAL	**49,427,900**	**52,290,600**	**1,799,400**	**3.4**	**2,142,000**	**326,100**	**56,558,100**	**4,267,500**	**8.2**

Draft 2026 Levy Operating Budget

Public Works Administration

Department Function/Services

- Responsible for the overall leadership, administration, and management of Public Works Assets including the Engineering and Asset Management, Environmental Services, Roads, and Water and Wastewater Capital Construction departments

Prior Year Achievements

1. Asset Management Plan completed for all Norfolk County assets and proposed levels of service
2. Expansion of the Stormwater program to capture initial verification, inspection, and correction of assets
3. Updated design criteria and standards to support development and protect County interests

Upcoming Main Objectives, Initiatives or Milestones

1. Rollout of the new waste collection contract
2. Road safety measures including corridor and intersection reviews, and creating streets that are safe for all users (cars, bikes, pedestrians)
3. Piloting of technology including artificial intelligence (AI) for road patrols/inspections, and work management software for asset management

Challenges, Emerging Trends, Service Issues

1. Regulatory changes to program service areas (Environmental Compliance Approvals, Permits, Licenses, etc.)
2. Climate change continues to impact critical infrastructure and services
3. Capital and maintenance costs continue to escalate, impacting project budgets

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Public Works Administration

Top Base Budget Drivers

1. $31,400 Salaries & Benefits
2. $18,200 Interdepartmental Charges

Top Budget Driver Explanations

The increase in Salaries & Benefits is driven by economic and benefit impacts, salary grid progressions, and re-organization related job evaluations.

The increase in Interdepartmental Charges is a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
N/A	N/A	-	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Public Works Administration

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	421,400	**424,600**	31,400	**7.4**	0	0	**456,000**	31,400	**7.4**
Materials & Supplies	8,800	**9,800**	(200)	**(2.0)**	0	0	**9,600**	(200)	**(2.0)**
Services	25,900	**23,400**	5,200	**22.2**	0	0	**28,600**	5,200	**22.2**
TOTAL EXPENDITURES	**456,100**	**457,800**	**36,400**	**8.0**	**0**	**0**	**494,200**	**36,400**	**8.0**
REVENUES									
TOTAL REVENUES	**0**	**0**	**0**	**0.0**	**0**	**0**	**0**	**0**	**0.0**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**456,100**	**457,800**	**36,400**	**8.0**	**0**	**0**	**494,200**	**36,400**	**8.0**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	44,500	**44,800**	18,200	**40.6**	0	0	**63,000**	18,200	**40.6**
Interdepartmental Recoveries	(87,000)	**(87,000)**	0	**0.0**	0	0	**(87,000)**	0	**0.0**
NET INTERDEPARTMENTAL ALLOCATIONS	**(42,500)**	**(42,200)**	**18,200**	**(43.1)**	**0**	**0**	**(24,000)**	**18,200**	**(43.1)**
NET LEVY REQUIREMENT	**413,600**	**415,600**	**54,600**	**13.1**	**0**	**0**	**470,200**	**54,600**	**13.1**
STAFFING COMPLEMENT		**3.00**	**0.00**		**0.00**	**0.00**	**3.00**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Roads

Department Function/Services

- Inspect, maintain and repair approximately 4,200 lane kms of road
- Provide winter maintenance for all County roads, parking lots, and properties
- Maintain all roadsides, traffic control/safety devices, roadside vegetation, and pavement markings

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Length of hard surfaced roads maintained (lane km)	4,015	4,015	4,020	4,022
Length of rural ditches maintained (km)	25.5	24	26.4	26.4
Length of shoulder stone placed (km)	19	32	35.2	35.2

Prior Year Achievements

1. Implementation of new GPS software, digital/app-based work order system, digitized sidewalk, catch basin, and streetlight records
2. Road Operations staff received and closed 341 pothole related work orders through Salesforce
3. 535 work orders involving debris clean-up were received and completed

Upcoming Main Objectives, Initiatives or Milestones

1. Digitize all culverts and create a database for roads crossing culverts and entrances
2. Optimize all plow routes and review material usage
3. Review and update equipment needs

Challenges, Emerging Trends, Service Issues

1. Climate change resulting in flooding and winter storms as their unpredictability exert pressure on budget
2. Balancing level of service expectations from the public with legislated guidelines, budget constraints and corporate structure
3. Modernization (digitizing, AI, cameras, etc.) of operations and weighing the value of creating future efficiencies with upfront capital expenditures requirements

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Roads

Top Base Budget Drivers

1. $614,800 Interdepartmental Charges
2. $132,800 Line Painting Service
3. $132,500 Maintenance & Repairs Services – Street Lighting
4. $120,400 Contracted Signage

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The increase in line painting services is a continuation of the increasing cost of services as previously experienced in 2024 and 2025.

Maintenance & repairs services requirements are increasing due to an increasing trend in streetlighting repairs resulting from aging infrastructure.

The increase in contracted signage is due to the outcomes of the sign reflectivity study, requiring additional repairs and updates to signage for regulatory and safety requirements.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	(47,700)	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Roads

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	6,082,100	**6,358,100**	88,800	**1.4**	0	0	**6,446,900**	88,800	**1.4**
Materials & Supplies	2,954,700	**3,394,900**	(2,400)	**(0.1)**	0	0	**3,392,500**	(2,400)	**(0.1)**
Services	5,177,000	**5,459,300**	492,900	**9.0**	0	0	**5,952,200**	492,900	**9.0**
Debt Servicing Costs	2,995,800	**2,996,500**	0	**0.0**	204,700	0	**3,201,200**	204,700	**6.8**
Capital Reserve Contributions	918,700	**918,700**	0	**0.0**	(19,500)	0	**899,200**	(19,500)	**(2.1)**
Minor Capital	12,800	**16,000**	(16,000)	**(100.0)**	0	0	**0**	16,000	**100.0**
TOTAL EXPENDITURES	**18,141,100**	**19,143,500**	**563,300**	**2.9**	**185,200**	**0**	**19,892,000**	**748,500**	**3.9**
REVENUES									
Fees & Service Charges	(218,600)	**(207,800)**	(24,300)	**11.7**	0	0	**(232,100)**	(24,300)	**11.7**
Transfer From Reserve & Reserve Funds	0	**0**	0	**0.0**	(232,900)	0	**(232,900)**	(232,900)	**100.0**
Other Revenues	(5,300)	**(15,400)**	8,400	**(54.5)**	0	0	**(7,000)**	8,400	**(54.5)**
TOTAL REVENUES	**(223,900)**	**(223,200)**	**(15,900)**	**7.1**	**(232,900)**	**0**	**(472,000)**	**(248,800)**	**111.5**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**17,917,100**	**18,920,300**	**547,400**	**2.9**	**(47,700)**	**0**	**19,420,000**	**499,700**	**2.6**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	5,053,700	**5,060,200**	614,800	**12.1**	0	0	**5,675,000**	614,800	**12.1**
NET INTERDEPARTMENTAL ALLOCATIONS	**5,053,700**	**5,060,200**	**614,800**	**12.1**	**0**	**0**	**5,675,000**	**614,800**	**12.1**
NET LEVY REQUIREMENT	**22,970,800**	**23,980,500**	**1,162,200**	**4.8**	**(47,700)**	**0**	**25,095,000**	**1,114,500**	**4.6**
STAFFING COMPLEMENT		**61.93**	**0.00**		**0.00**	**0.00**	**61.93**	**0.00**	

Page Left Blank Intentionally

Draft 2026 Levy Operating Budget

Environmental Services

Department Function/Services

- Manage curbside garbage, organics, leaf & yard waste, and associated contracts
- Administer County's Combined Linear Infrastructure Environmental Compliance Approval (CLI-ECA), conduct inspections and maintain stormwater assets to mitigate flood risks
- Administer the Municipal Drainage Act, and manage municipal drain maintenance and construction

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Curbside Waste Collection (Garbage, Recycling, Leaf & Yard Waste) in metric tonnes (MT)	15,546 MT	15,763 MT	11,542 MT	16,169 MT
Newly Identified Stormwater Assets Mapped/ Inspected	N/A	N/A	280	280
Municipal Drain Maintenance (km)	105	113	106	106

Prior Year Achievements

1. Received Council approval for County-wide Green Bin and expanded Leaf & Yard Waste programs
2. Performed remediation of four Norfolk County Stormwater Ponds
3. Successful recruitment of a new Drainage Superintendent to fill staffing complement

Upcoming Main Objectives, Initiatives or Milestones

1. Finalize outreach, education and communications strategy to support the rollout of the waste program in September 2026
2. Developing and implementing an updated Stormwater By-law incl. significant updates; additions to the Stormwater design criteria
3. Continue open ditch maintenance at current service levels while expanding tile drain inspection

Challenges, Emerging Trends, Service Issues

1. Declining landfill capacity in Ontario, expected to be exhausted by 2032
2. Managing and maintaining aging drainage and stormwater infrastructure while facing information gaps, lack of appropriate easements and limited capacity to undertake condition assessments
3. Need for municipal drainage process formalization in coordination with Planning Act Applications

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Environmental Services

Top Base Budget Drivers

1. $232,500 Interdepartmental Charges
2. $100,000 Municipal Drain Assessments
3. $(100,000) Hydrological Testing
4. ($155,300) Haulage and Waste Disposal
5. ($163,900) Blue Box Program

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate Interdepartmental Charges review and the resulting change in methodology to charge departments their full share of internal support departments.

The increase in municipal drain assessments is driven by a higher allocation for culvert repairs assessed to Norfolk County

The decreases in hydrological testing and waste disposal are driven by favourable bid results from re-tendering sampling at Norfolk's closed disposal sites and for the haulage and disposal of waste from the transfer stations.

The decrease in curbside collection is driven by the removal of collecting and processing blue box materials from non-eligible sources.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – Stormwater CCTV Inspections and Condition Assessments	To meet regulatory requirements, engage a consultant to complete CCTV inspections and provide condition assessments	300,000	-
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	(106,300)	-
CAI – Curbside Waste Collection	EIS-25-025 Curbside Waste Collection - implementation and purchase of carts	1,016,500	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Environmental Services

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,182,800	**1,421,900**	42,300	**3.0**	0	0	**1,464,200**	42,300	**3.0**
Materials & Supplies	69,500	**93,700**	(19,200)	**(20.5)**	0	0	**74,500**	(19,200)	**(20.5)**
Services	6,106,100	**6,612,300**	(111,400)	**(1.7)**	880,500	300,000	**7,681,400**	1,069,100	**16.2**
Transfer Payments/Grants	2,117,300	**2,117,300**	(27,300)	**(1.3)**	0	0	**2,090,000**	(27,300)	**(1.3)**
Financial	9,500	**11,500**	(500)	**(4.3)**	0	0	**11,000**	(500)	**(4.3)**
Debt Servicing Costs	118,200	**741,400**	0	**0.0**	(624,300)	0	**117,100**	(624,300)	**(84.2)**
Capital Reserve Contributions	859,400	**852,700**	0	**0.0**	647,200	0	**1,499,900**	647,200	**75.9**
Minor Capital	26,000	**4,000**	(4,000)	**(100.0)**	5,029,000	0	**5,029,000**	5,025,000	**125,625.0**
TOTAL EXPENDITURES	**10,488,900**	**11,854,800**	**(120,100)**	**(1.0)**	**5,932,400**	**300,000**	**17,967,100**	**6,112,300**	**51.6**
REVENUES									
PIL's-Supplementaries-Local Improvements	(6,500)	**(6,500)**	0	**0.0**	6,500	0	**0**	6,500	**(100.0)**
Federal/Provincial Grants	(164,200)	**(140,700)**	12,900	**(9.2)**	0	0	**(127,800)**	12,900	**(9.2)**
Fees & Service Charges	(784,600)	**(672,100)**	(30,900)	**4.6**	300	0	**(702,700)**	(30,600)	**4.6**
Transfer From Reserve & Reserve Funds	0	**0**	0	**0.0**	(5,029,000)	0	**(5,029,000)**	(5,029,000)	**100.0**
Other Revenues	(90,100)	**(285,700)**	(3,200)	**1.1**	0	0	**(288,900)**	(3,200)	**1.1**
TOTAL REVENUES	**(1,045,400)**	**(1,105,000)**	**(21,200)**	**1.9**	**(5,022,200)**	**0**	**(6,148,400)**	**(5,043,400)**	**456.4**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**9,443,500**	**10,749,800**	**(141,300)**	**(1.3)**	**910,200**	**300,000**	**11,818,700**	**1,068,900**	**9.9**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	376,300	**378,500**	232,500	**61.4**	0	0	**611,000**	232,500	**61.4**
NET INTERDEPARTMENTAL ALLOCATIONS	**376,300**	**378,500**	**232,500**	**61.4**	**0**	**0**	**611,000**	**232,500**	**61.4**
NET LEVY REQUIREMENT	**9,819,800**	**11,128,300**	**91,200**	**0.8**	**910,200**	**300,000**	**12,429,700**	**1,301,400**	**11.7**
STAFFING COMPLEMENT		**13.06**	**0.00**		**0.00**	**0.00**	**13.06**	**0.00**	

Page Left Blank Intentionally

BUDGET 2026
New Budget Initiative Business Case

Stormwater CCTV Inspections & Condition Assessment

Executive Summary

Division:	Public Works	**New/Existing**	New
Department:	Environmental Services	**FTEs**	N/A
Start Date	January 2026	**Total Expenditures**	$300,000
End Date	N/A	**Net Levy Impact**	$300,000

Objective

By engaging a consultant to complete CCTV condition assessments of the stormwater infrastructure, the County will be better positioned to identify where upgrades or replacements are necessary to support future development. This work strengthens long-term capital planning and helps ensure that growth is directed to areas with sufficient infrastructure capacity.

Description

Operational problem or opportunity

Norfolk County currently lacks verified inventory and condition data for a significant portion of its storm sewer infrastructure. This data gap creates regulatory, financial, operational, and reputational risk, especially under the requirements of the Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA).

Benefits

Stormwater management is a core service underlying a municipality and provides the means to keep people and communities safe from flooding, damage to property, and minimizing the social and environmental disruptions. The benefits of a comprehensive CCTV program include:

- Regulatory Compliance: Fulfills inspection and monitoring obligations under the CLI-ECA. This includes system verification, proactive condition assessment, and long-term planning.
- Asset Management Best Practice: The 2025 Asset Management Plan specifically highlights the need for improved data accuracy for storm infrastructure. This program directly addresses that priority.
- Risk Reduction: Helps avoid costly surprises such as sinkholes, flooding, or failures, which carry reputational and legal consequences.
- Supports Capital Planning: The inspection results will form the foundation of a 1–10 year long-term inspection and rehabilitation cycle, enabling smart, risk-based investment decisions.
- Climate Adaptation: Ensures our systems can accommodate increasing precipitation intensity and supports long-term resiliency.

Risk

The stormwater system in Norfolk County has a finite lifespan, with a wide range of pipe vintages throughout the network. As these assets age, the need for replacement and repair will become a recurring and increasingly significant responsibility. Preliminary assessments have revealed a critical gap in data regarding the current condition of this infrastructure. While staff can perform spot inspections and utilize certain tools to evaluate accessible sections, much of the system remains beyond reach. Without a formal CCTV inspection program, Norfolk County lacks the ability to carry out the comprehensive assessments needed to fully understand the system's integrity.

This lack of visibility poses a considerable risk. Undetected deficiencies can result in infrastructure failures, increased maintenance costs, service disruptions, environmental damage, and public safety concerns. An investment in system-wide inspection and monitoring represents a proactive risk mitigation approach. It would allow the County to identify vulnerabilities early, prioritize capital works, extend asset life, and make informed, cost-effective decisions to safeguard infrastructure performance and sustainability.

Additionally, the long-term functionality of the stormwater network is critical to Norfolk County's growth and resilience. A well-maintained system is essential for safely conveying runoff to receiving watercourses, ponds, and other natural features, minimizing the impact and frequency of flooding. Inadequate monitoring and maintenance not only elevate environmental and safety risks, but may also hinder development. Developers, businesses, and residents rely on dependable infrastructure to support long-term investments. Without it, Norfolk County could struggle to attract and retain growth opportunities.

Timeline

This capital project proposes a ten-year phased cycle CCTV inspection and condition assessment program, targeting 20-25 km of storm sewers and associated manholes per year, to eventually inspect all of Norfolk County Urban Stormwater System. The focus will be on infrastructure in areas aligned with the County's 10-Year Capital Plan. The program will be fully contracted, with internal coordination and oversight.

Impact on operations

The Stormwater team currently consists of a manager, a technologist, and two operators. With the initiation of the CCTV contract, there will be an initial period of oversight to ensure the contractor is aligned with project expectations and standards. Following this, ongoing check-ins and supervision will be conducted as needed. This approach is expected to have minimal impact on current operations, allowing the team to maintain its existing workload without interruption.

Organizational ability to deliver expected project outcomes

The data collected will directly inform updates to Norfolk County's Asset Management Plan and Master Plan, enabling evidence-based preventative maintenance and guiding future capital investment priorities. This foundational work ensures that stormwater infrastructure planning is carried out responsibly, proactively, and in alignment with regulatory requirements. Additionally,

the information will support the Engineering Department in advancing long-term capital planning and proactive maintenance strategies, helping to optimize infrastructure performance and sustainability.

Return on Investment (ROI)

The information collected through this initiative will directly support long-term capital planning, the development of proactive maintenance strategies, and more informed development planning. By gaining a clearer understanding of system capacity and condition, the County can ensure that future growth is directed to areas with adequate infrastructure. Early identification of potential issues will help extend the service life of existing assets, reduce reliance on costly emergency repairs, and prevent premature replacements. This proactive approach maximizes the value of tax dollars while strengthening the overall resiliency and reliability of the stormwater system.

Justification

Since the implementation of the stormwater program in mid-May 2024, staff have inspected 200 of 288 storm outlets, 187 of 2,700 maintenance holes, 368 of 8,300 stormwater main segments, and 470 of 3,300 catch basins within the urban areas. These inspections have identified 74 deficiencies, 34 of which are considered high risk and require immediate attention.

The introduction of a robust CCTV inspection program will further enhance staff's ability to assess the underground stormwater infrastructure, providing a clearer understanding of its condition as well as its immediate and long-term needs. Anticipated benefits include improved accuracy in identifying defects, earlier detection of potential failures, better prioritization of maintenance and repair activities, and increased cost-effectiveness by reducing emergency repairs and extending asset lifespan.

The documentation generated through CCTV—both visual and written—will be critical to the proactive maintenance of the system via the ten-year capital plan. Additionally, this information plays a vital role in guiding future development decisions and ensuring that growth aligns with the capacity and condition of the County's stormwater infrastructure.

Alignment with Council's Strategic Plan

Empowering Norfolk	✓ Building Norfolk	Connecting Norfolk	Serving Norfolk	Sustaining Norfolk

Explanation

This project is fundamental to maintaining and improving the strategic condition of stormwater infrastructure throughout the County. The data collected will directly inform updates to our Asset Management Plan and Master Plan, enabling evidence-based preventative maintenance and

guiding future capital investment priorities. This foundational work ensures that the County can plan stormwater investments responsibly, proactively, and in full compliance with regulatory requirements.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Contracted Services	$	$300,000	$300,000
Total Expenditures	**$**	**$300,000**	**$300,000**
Revenues			
Total Revenues	**$0**	**$0**	**$0**
2026 Net Levy Impact	**$**	**$**	**$300,000**
Impact on 2026 Tax Levy			0.22%

Draft 2026 Levy Operating Budget

Engineering & Asset Management

Department Function/Services

- Deliver infrastructure replacement and improvement programs for roads, water, wastewater and stormwater mains, and structures
- Review the engineering components of development applications (subdivisions, site plans, severances, etc.)
- Recording and tracking assets as they move through their lifecycle from acquisition, operation, replacement through to disposal

Performance Measures and Statistics

Measurable Service	2023	2024	2025 as of September 30	Projected 2025 Year End
Number of Bridges / Culverts Rehabilitated	4	5	3	5
Development Processing				
• Variances	88	88	51	80
• Site Plan	19	23	5	15
• Zoning	23	29	12	21
Total Value of County Assets Quantified (excl. Rate Assets)	$3.9 B	$5.3 B	$5.5 B	$5.5 B

Prior Year Achievements

1. Completed reconstructions of Harbour St, West St, East St/Ann St, Grace St/Glennwood St/Market St
2. Completed Port Royal & Concession 3 Bridge rehabilitations, secured direction on Marburg Rd (Porter) Bridge replacement
3. Adoption of Asset Management Plan 2025, establishing levels of service and determining financial needs

Upcoming Main Objectives, Initiatives or Milestones

1. Reconstruction of Windham/Talbot St/Foster St, Sovereen St/Queen St/Eagle St, Regent Ave/McNab St, Leamon St
2. Rehabilitate bridge structures on Norfolk Street North over Crystal Lake, and Concession 5 and 6 over Big Creek
3. Complete update to Transportation, Water, Wastewater, and Stormwater Integrated Sustainable Master Plan

Challenges, Emerging Trends, Service Issues

1. Planning infrastructure needed to accommodate and support achievement of the County Growth Plan
2. Action opportunities to adopt climate resiliency actions within capital improvement / replacement projects
3. Assess resourcing needs to properly respond and take action towards the level of service adjustments made in the Asset Management Plan

Norfolk COUNTY

Draft 2026 Levy Operating Budget

Engineering & Asset Management

Top Base Budget Drivers

1. $386,000 Interdepartmental Charges
2. $56,600 Salaries & Benefits
3. $31,000 Consulting Services
4. $30,400 Computer Software Services

Top Budget Driver Explanations

The increase in Interdepartmental Charges are a result of Phase 1 of the Corporate interdepartmental charges review and the resulting change in methodology to charge departments their full share of internal support departments.

Salaries & Benefits increases are driven by economic and benefit impacts, salary grid progression, offset by staff turnover.

The increase in Consulting Services is driven by an increase in required annual inspections for bridges and servicing modelling, offset by a reduction in asset management consulting.

The increase in computer software service is driven by implementing a traffic engineering software to measure performance of roads and gain access to traffic collision data.

Summary of Council Approved Initiatives (CAIs) and New Budget Initiatives (NBIs)

Name	Description	2026 Net Levy Impact ($)	FTEs
NBI – Development Compliance Technologist	Addition of 1.0 FTE to improve services that support growth and development	26,100	1.0
CAI – 2026 Infrastructure Funding	As per Report EIS-25-021 Change in reserve contributions and debt servicing costs	1,279,500	-

Norfolk COUNTY

DRAFT 2026 LEVY OPERATING BUDGET

Engineering and Asset Management

DEPARTMENT SUMMARY

	2025 Forecasted Actuals	**2025 APPROVED BUDGET**	Base Budget Adjustments	**Base Budget % Change**	Council Approved Initiatives	New Budget Initiatives	**2026 DRAFT BUDGET**	2026 Budget $ Change	**2026 Budget % Change**
EXPENDITURES									
Salaries & Benefits	1,754,800	**2,227,900**	56,600	**2.5**	0	98,200	**2,382,700**	154,800	**6.9**
Materials & Supplies	27,500	**28,300**	2,600	**9.2**	0	6,000	**36,900**	8,600	**30.4**
Services	621,800	**661,600**	66,100	**10.0**	0	0	**727,700**	66,100	**10.0**
Capital Reserve Contributions	14,204,500	**14,204,500**	0	**0.0**	1,279,500	0	**15,484,000**	1,279,500	**9.0**
Minor Capital	4,100	**0**	0	**0.0**	0	0	**0**	0	**0.0**
TOTAL EXPENDITURES	**16,612,600**	**17,122,300**	**125,300**	**0.7**	**1,279,500**	**104,200**	**18,631,300**	**1,509,000**	**8.8**
REVENUES									
Fees & Service Charges	(277,700)	**(248,600)**	(19,900)	**8.0**	0	(78,100)	**(346,600)**	(98,000)	**39.4**
Other Revenues	(54,500)	**(60,000)**	0	**0.0**	0	0	**(60,000)**	0	**0.0**
TOTAL REVENUES	**(332,200)**	**(308,600)**	**(19,900)**	**6.4**	**0**	**(78,100)**	**(406,600)**	**(98,000)**	**31.8**
NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	**16,280,400**	**16,813,700**	**105,400**	**0.6**	**1,279,500**	**26,100**	**18,224,700**	**1,411,000**	**8.4**
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	367,900	**377,100**	386,000	**102.4**	0	0	**763,100**	386,000	**102.4**
Interdepartmental Recoveries	(424,600)	**(424,600)**	0	**0.0**	0	0	**(424,600)**	0	**0.0**
NET INTERDEPARTMENTAL ALLOCATIONS	**(56,700)**	**(47,500)**	**386,000**	**(812.6)**	**0**	**0**	**338,500**	**386,000**	**(812.6)**
NET LEVY REQUIREMENT	**16,223,700**	**16,766,200**	**491,400**	**2.9**	**1,279,500**	**26,100**	**18,563,200**	**1,797,000**	**10.7**
STAFFING COMPLEMENT		**17.35**	**0.00**		**0.00**	**1.00**	**18.35**	**1.00**	

Page Left Blank Intentionally

BUDGET 2026
New Budget Initiative Business Case

Development Compliance Technologist

Executive Summary

Division	Public Works	**New/Existing**	New
Department	Engineering	**FTEs**	1.0
Start Date	April 2026	**Total Expenditures**	$104,200
End Date	Ongoing	**Net Levy Impact**	$26,100

Objective

The addition of a permanent full-time Development Compliance Technologist will allow the Engineering Department to improve the services that support the growth and development in Norfolk – specifically the construction and assumption phases of the land development process which includes the following key steps:

- Plan and Agreement compliance
- Site Control and Environmental Protection
- Financial Security Assessment
- Performance Monitoring and Assumption
- Site Alteration – (subject to Bylaw development and approval)

Description

Operational problem or opportunity
Development creates new public infrastructure necessary to service and support it. Engineering plans are reviewed by municipal staff to ensure the plans are designed in accordance with municipal standards/requirements. The physical construction of the infrastructure (or at least key aspects of its installation) should also be reviewed by municipal staff to ensure compliance with the approved plans. While developers provide a level of third-party inspection (at their cost) to ensure their contractors build in compliance with the plans and that payments are verified, this inspection is for the benefit of the developer. These third-party inspectors also submitted financial security reduction requests on behalf of the developer. Developers post financial securities with the registered agreement and approved plans. The securities provide financial surety for the municipal (public) infrastructure to be built. Should a developer fail to build and/or build correctly, these securities can be drawn on (if necessary) to cause their completion and/or rectification. As works progress towards completion, developers seek a reduction on the amount of security posted as a means of managing and minimizing the financial outlay for the development. Security releases must be properly managed to ensure the County is not exposed to unnecessary risk. A key function of financial security management is field inspection and verification. Financial reductions, and releases need to be supported by confirmation that the built works (to which securities are being released for) is satisfactorily completed. Currently, there is significant reliance on unverifiable third-party submissions related to financial security reductions and releases.

Once built, this new public infrastructure is transferred to the County and assumed into the asset registry. Thereafter the County becomes responsible for its ongoing care and maintenance. To confirm that the new public infrastructure is acceptable for assumption, a level of field review should be performed as the infrastructure is being built as a means of verifying its suitability for assumption. It should be noted that there is a significant amount of infrastructure and supporting components that perform their function underground. As such, the details of the construction are only visible at the time of construction. Without the ability to visually examine the key construction processes of material verification, placement, and compaction for example – the assumption of buried infrastructure carries increased risk. These risks can be costly and may evidence themselves through reduced service life and/or premature failures (such as breaks). Currently, the County does not have resources assigned to the inspection of infrastructure built through the development process. Confirmation of its suitability for assumption is only based on the visually observable aspects of the built infrastructure and submitted 3rd party certifications/statements of record.

Beyond the physical construction aspects of the land development process, there are conditions set out within the development agreement that need to be adhered to for the benefit of neighbors and the surrounding environment. Such conditions pertain to work hours, site access (in/out, roadway cleaning), construction/site management controls (dust, noise), and safety. Currently, site administration is left to the control of the developer and/or site contractor. If/when concerns are raised – staff resources assigned to the application/engineering review phase are re-directed to the field to perform a responsive follow up.

The Municipal Act – specifically sections 128, 129 and 142 allow municipalities to prohibit, regulate and permit matters such as: public nuisances, noise, dust, vibration, changes to land including fill placement, topsoil removal, and grade alterations. Bylaws may be established to manage development impacts, protect the environment, and ensure public safety. Currently the County does not have a Site Alteration Bylaw (a bylaw to control these matters) and it has become increasingly apparent that such a by-law would be highly beneficial to the County. There have been a number of instances in recent years where such a bylaw would have served to avoid negative environmental impacts, protect the public and properly guide/control development. In the case of guiding and controlling development; land alterations and land re-grading would only be allowed to proceed with a permit from the County. The permit would require approved plans, permit conditions and financial securities to ensure performance.

Having a resource (a Development Compliance Technologist) to perform the matters noted above will enable the County to more effectively and efficiently control land development, minimize financial, environmental and public risk and respond to development related issues proactively as opposed to reactively.

Benefits

Field inspection/verification is a key component to the construction and assumption phases of the land development process. The role serves to ensure that infrastructure is properly built and that through this process, the public and environment are protected from undue harm and negative impact. Performing the tasks demanded of this role will serve to improve the municipal

and public confidence in the development process and ensure that the newly built infrastructure will properly, safely and reliably support the community that is dependent upon it.

Risk
Without the proper level of resourcing and expertise to manage the matters outlined in the Operational problem, these matters will continue to be reactively overseen by existing staff which are not able to provide the proper level of oversight necessary to achieve the desired level of service for this component of the land development process. At present the County has no assigned resources to support the activities/objectives noted above. The adoption and implementation of a Site Alteration Bylaw (although greatly needed) should not be undertaken without providing the necessary resources to support its functions.

Of particular note: there appears to be growing Council and Community desire to provide a greater level of oversight, support and control over the development process – in particular the construction and assumption phase. There appears a level of public acceptance that development is necessary, however such acceptance can turn to negative if/when development unnecessarily impacts the surrounding community or requires a financial response from the public purse in effort to correct unfortunate but avoidable misadventures. As Norfolk embraces and welcomes growth and change it is important to recognize the needs tied to the processes and procedures necessary to support this growth properly and positively. The current processes (as noted above) already have identified gaps and shortcomings that need to be addressed. The risks and concerns associated with these noted gaps will continue and/or increase as growth and change continues in Norfolk.

Timeline
Currently no municipal staff are allocated to field oversight during the construction of new municipal infrastructure created as part of development works. Any time assigned is reactive in nature – typically following requests for review by the development industry of finished work (surface review only) or from abutting landowners stemming from concerns of impacts and/or nuisance (runoff, poor drainage, importing of fill, noise, dust, construction traffic) arising through the construction process or at its completion.

With respect to the suggestion of a Site Alteration Bylaw – this position would be able to support its implement/introduction. Without sufficient resources being able to support a Site Alteration, it would be unwise to propose its introduction.

Should Council approve the request for a full time Development Compliance Technologist, a qualified individual (subject to a successful recruitment process) could be in place as early as April 2026; allowing the objectives set out on the Objective section of this request to be appropriately resourced and achieved.

Impact on operations
This position (if approved) will relieve the Project Manager, Development Engineering and the Engineering review team of the additional workload currently not supportable by these positions. The new resource would be assigned those tasks noted in the Objective section of this NBI request. If not resourced, these objectives will be un-resourced and actioned only when

priorities demand attention; resulting in sub-par service levels; prompting increased calls for improvement/response/resolution which would most likely prompt the re-prioritization of other projects/work in effort to placate development and/or public demand; ultimately resulting in service backlogs in other areas of the operation. Resourcing the work tasks identified in the construction and assumption phase of the land development process would allow the department/division to efficiently, effectively and confidently act on matters within this service sphere.

Organizational ability to deliver expected project outcomes
The Development Compliance Technologist will be able to deliver on the objectives demanded of this NBI and will be given support and guidance from the Project Manager, Development Engineering as necessary. The position will also play a key role in:

1) The development of a Site Alteration Bylaw and associated permit process
2) The monitoring of the progress of approved land developments in support of allocation monitoring process
3) The updating of the County Development Guidelines – embracing modern techniques, materials and construction processes
4) Ensuring that performance and maintenance monitoring of stormwater management facilities is completed by land developers – ensuring that these facilities perform as needed.

This NBI request, if approved, would offer support to the Bylaw Enforcement division in execution of any Bylaw infractions pertaining to the Site Alteration Bylaw (if/when adopted). Without this resource in place, the County will most likely carry forward (out of need to) with less than desired internal capacity to fully address the identified needs with the construction and assumption components of land development.

Return on Investment (ROI)
By providing the required level of resourcing to address the identified needs in the land development process, Norfolk can/will improve the level of service for managing land development – in particular the necessary and critical control of the construction and assumption aspects. Proper oversight for these phases of the development process can also reduce the likelihood of assuming responsibility for non-compliant and/or incomplete works. This position will also aid in ensuring that the public infrastructure is properly built, meets performance objectives and is accepted into the public asset registry with a high level of confidence. The accepted infrastructure should be capable of meeting or exceeding its expected service life with minimal demand for maintenance funds in the near and medium term. Adopted infrastructure should also not introduce the need for new services or an elevation in service levels.

Justification

As Norfolk County continues to grow, the process of land development needs to be properly overseen and controlled. The deficiency in resourcing reduces the ability of staff to monitor, enforce, guide, and verify/confirm the works associated with land development – in particular

the creation and assumption of public infrastructure/assets that are expected to protect the public and the environment, deliver safe and sustainable level of service over its targeted service life with predictable demand on capital and operating funds.

The development process and its stages of construction and assumption require improved oversight and control to ensure compliance with regulatory requirements, new requirements imposed through development agreements and to administer the financial securities component and assumption processes of land development. To do this effectively, the addition of a Development Compliance Technologist will allow the Engineering Department to move forward and meet the objectives (as set out above) given their importance to ensuring that Norfolk's growth and customer service objectives are met.

Alignment with Council's Strategic Plan

Empowering Norfolk	Building Norfolk ✓	Connecting Norfolk	Serving Norfolk ✓	Sustaining Norfolk

Explanation

Norfolk County needs to be structured with adequate resources to be able to provide services to its residents and development industry alike; ensuring the long-term integrity of it the new public assets created through development and to ensure the protection of its existing residents and environment through its creation. With the addition of this resource, the Engineering division would be able to effectively oversee, manage and control development projects and ensure that this service component of the development process operates at an acceptable and appreciated level of service.

Financial Plan

Financial Impact:

	One-Time ($)	On-Going ($)	Total 2026 ($)
Expenditures			
Salaries & Benefits	$	$98,200	$98,200
Materials, Supplies & Services	$	$6,000	$6,000
Total Expenditures	**$**	**$104,200**	**$104,200**
Revenues			
Inspection Fees	$	$78,100	$78,100
Total Revenues	**$**	**$78,100**	**$78,100**
2026 Net Levy Impact	**$**	**$26,100**	**$26,100**
Impact on 2026 Tax Levy			0.00%

Page Left Blank Intentionally

SECTION 4

Debt & Reserve Related Impacts

Norfolk COUNTY

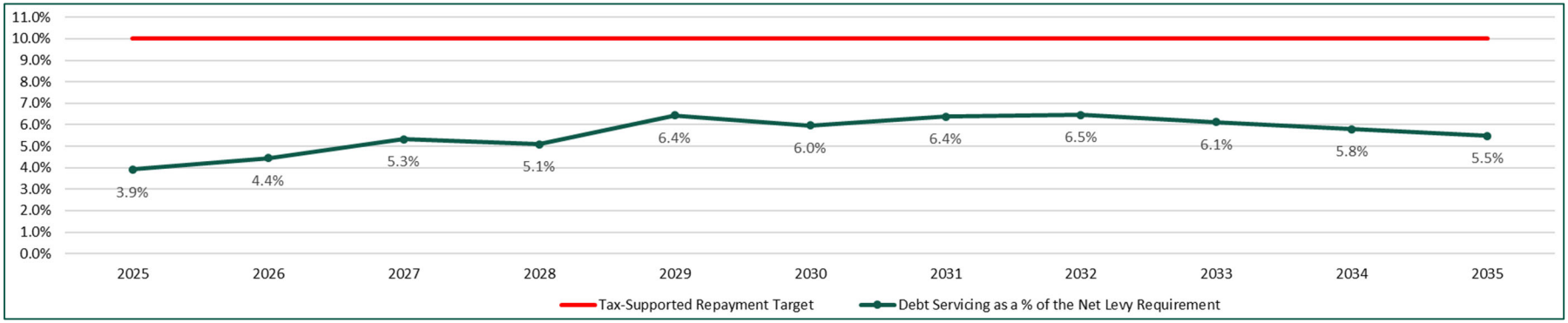
Page Left Blank Intentionally

Debt Levels and the Annual Repayment Target

Debt is an important financing tool that allows municipalities to make strategic infrastructure investments they otherwise would not be able to afford upfront, but it is important to monitor the use of debt and balance it with the County's own assets. The Province of Ontario outlines a legislated metric, called the Annual Repayment Limit, which mandates all debt servicing costs (not just levy-related borrowings) must stay below 25% of own source revenues. Generally, the County tries to minimize debt because interest charges make it an expensive form of financing, so as it relates to the operating costs of debt, in July 2025, Council adopted GP-029 Debt Management Policy. That policy established a Tax-Supported Repayment Target to keep debt servicing costs (principal repayments + interest charges) below 10% of the net levy requirement.

The chart below was provided in the Draft 2026-2035 Levy Capital Plan, to graph the County's expected progress compared to the Tax-Supported Repayment Target based on planned borrowings in the Capital Plan financing strategy.

Chart 1: Projected Tax-Supported Repayment Target



As seen in Chart 1, levy-related borrowing is anticipated to stay within a stable, reasonable level around the midpoint of a no debt scenario and the maximum target. There continues to be a material imbalance of borrowing requirements between taxpayers and ratepayers, due to the extensive borrowing requirements for water- and wastewater-related capital projects. Finance staff continue to exercise caution that the current trajectory of borrowing required to accommodate rate-related capital projects will place a serious burden on ratepayers, which indirectly limits the County's corporate flexibility.

The impact of paying for the principal repayments and interest charges measured in the Tax-Supported Repayment Target above represents a material expense to the 2026 Levy Operating Budget. A breakdown of these expenses, known as debt servicing costs, is included in Table 1 below.

Table 1: Debt Servicing Costs included in 2026 Levy Operating Budget

	Existing (Issued)	Pending (Not Yet Issued)	New (2026)	Total Included in 2026
Total Levy Debt Servicing	$3,998,600	$2,150,800	$ -	$6,149,400

As seen in Table 1, approximately $6.2 million is included to accommodate debt servicing within the Draft 2026 Levy Operating Budget. Although this is $2.0 million less than 2025, it still represents approximately 4.2% of the net levy requirement. The 4.2% is slightly lower than the 4.4% projected in the Capital Plan due to updates made during finalization of the draft net levy requirement. This remains a significant pressure on the operating budget, and, ultimately, on the net levy that must be raised through property taxes. Although debt requirements are driven by the County's Capital Plan, this is still a significant expense to the operating budget and impacting the net levy requirement, which taxpayers raise through their property taxes.

Reserve Related Impacts

The Draft 2026 Levy Operating Budget includes total contributions of $44,743,500 to Levy Reserves & Reserve Funds. This is primarily driven by a Council Approved Initiative (CAI) which Council approved through Report *CS-25-160 Draft 2026-2035 Levy Capital Plan* to continue building capital reserve balances to a more sustainable level.

Reserves play a crucial role in the County's long-term financing plan. Over the past several years, a significant turnaround has started taking shape regarding the financial outlook for levy-funded services. This can be attributed to several tough decisions made, none more considerable than increased contributions to capital reserves.

The $44.7 million total represents approximately 30.5% of the net levy requirement, and is also one of the County's largest expenses, so although reserve requirements are driven from the County's Capital Plan, it is important to understand how they impact the net levy requirement, which taxpayers raise through paying their property taxes.

Capital Reserves and Reserve Funds

The levy capital reserve contributions of approximately $43.5 million within the levy operating budget are transferred to levy capital reserves, meaning they are set aside to fund current or future capital projects, such as road reconstructions or major building repairs. When it comes to contributions, best practice suggests if reserve balances are in a sustainable position, annual reserve contributions should be approximately equal to commitments.

Overall, the Adopted 2026-2035 Levy Capital Plan utilized capital reserve financing wherever possible, to avoid the requirements for additional debt. This capital financing decision, however, leads to limited flexibility to accommodate fluctuations to capital costs estimates throughout project timelines, leaving little available room in each individual reserve to fund any amendments that arise.

Operating Reserves and Reserve Funds

A small portion of reserve contributions, within the budget, approximately $1.2 million, are transferred to levy operating reserves. These reserves are maintained for a variety of reasons including legislative compliance and promoting financial stability (to provide self-insurance against losses; to smooth the cost of a municipal election over multiple years).

Certain levy operating reserve funds that are maintained for legislative compliance and might not have a net contribution, but a net withdrawal. For example, the Building Permit Stabilization Reserve Fund exists to ensure the permit fees collected don’t exceed the cost to provide the department’s services, which in years with low expected revenues, requires a transfer from the reserve to keep the department at a net $0 levy impact, rather than a transfer to the reserve in years with excess revenues.

There are other levy operating reserves that are not contributed to from the levy. In the case of the Provincial Gas Tax Reserve Fund, for example, it is funded through grants received by the Ministry of Transportation and must flow through a reserve fund per the Letter of Agreement. Transfers from the reserve are required to access the funds, which are primarily used to offset the cost of transit operations.

A summary of all levy operating reserves is provided on the next page, followed by the continuity schedule of each individual reserve. Overall, a $46 million balance in levy operating reserves is forecasted by year-end, although this estimate will differ when the County's year-end results are reported, as a surplus / deficit, economic factors, and other transactions could materially change the balance. This total balance is expected to slowly grow to approximately $52 million over the 10-year forecast period as a result of steady increases in contributions and deferred revenues, but relatively consistent withdrawals. The ending balance is an estimate, as operating budgets are only currently created for one year with no forecast period. Actual transactions also vary within a given year which will affect this forecast over time.

Finally, a continuity schedule is provided for the Legacy Fund, a special purpose reserve fund established following the sale of Norfolk Power in 2014. Proceeds from the investment were moved into a reserve fund, and earnings from the investment of the initial proceeds flow through the reserve fund for other Council-directed uses each year, making it operate similar to an endowment. Note that the reserve fund only includes realized transactions. For example, unrealized changes in the balances from market increases in equity securities that have not yet been redeemed are not included in the reserve fund continuity balances. An update on this "marked-to-market" balance is provided annually through the County's financial statements, or more frequently to Council on an informal basis. For context, at the start of the year, the Legacy Fund Reserve Fund balance was recognized at approximately $67 million, while the carrying balance was approximately $80 million.

Summary of Reserves & Reserve Funds

Reserve / Reserve Fund	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Draft 2026 Levy Operating Budget & Adopted 2026-2035 Levy Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Building Permit Stabilization Reserve Fund	4,438,264	4,371,697	4,251,527	4,129,555	3,950,943	3,824,463	3,696,084	3,565,781	3,433,522	3,239,395	3,102,241	2,963,030
Contingency Reserve	27,429,241	26,687,812	26,856,912	26,033,093	26,373,093	26,713,093	27,053,093	27,393,093	27,733,093	28,073,093	28,413,093	28,753,093
Council Initiative Reserve	950,172	136,233	136,233	436,233	736,233	1,036,233	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Delhi BIA Reserve	60,059	60,059	60,059	60,059	60,059	60,059	60,059	60,059	60,059	60,059	60,059	60,059
Development Charge Grant Reserve	4,456,575	94,133	94,133	94,133	94,133	94,133	94,133	94,133	94,133	94,133	94,133	94,133
Election Reserve	296,570	426,570	(32,030)	183,970	399,970	615,970	86,970	302,970	518,970	734,970	128,970	348,970
Heritage Reserve	188,903	172,903	172,903	172,903	172,903	172,903	172,903	172,903	172,903	172,903	172,903	172,903
Insurance Reserve	6,013,065	6,704,265	7,204,265	7,704,265	8,204,265	8,704,265	9,204,265	9,704,265	10,204,265	10,704,265	11,204,265	11,704,265
NCPL Donations Reserve	495,905	138,809	59,691	60,587	61,496	62,418	63,354	64,305	65,269	66,248	67,242	68,251
Marinas Reserve	3,920,766	3,849,572	4,322,349	4,598,913	4,673,581	4,013,189	3,621,001	3,339,656	2,795,265	2,247,783	1,600,740	1,060,715
Provincial Gas Tax Reserve Fund	172,827	274,369	188,048	190,869	193,732	196,638	199,588	202,582	205,620	208,705	13,910	14,119
Reforestation Reserve	240,205	270,205	259,605	144,838	174,838	204,838	234,838	264,838	294,838	324,838	354,838	384,838
WSIB Reserve	3,285,503	3,445,603	3,615,203	3,789,903	3,969,803	4,155,103	4,345,903	4,542,403	4,744,803	4,953,303	5,168,103	5,389,303
Levy Operating Reserves & Reserve Funds	**51,948,056**	**46,632,231**	**47,188,900**	**47,599,322**	**49,065,050**	**49,853,306**	**50,032,193**	**50,906,988**	**51,522,742**	**52,079,697**	**51,580,498**	**52,213,680**

Building Permit Stabilization Reserve Fund
10-03-9923-2923

Approved Fund Purpose: To fund costs related to administering and enforcing the Building Code Act, including deficits of the Building Department or any capital costs related to Building operations. Legislated by the *Building Code Act, 1992 s.7(2)* and *O.Reg. 305/03 S.2.23.1.1(1)(d).*

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**3,959,950**	**4,438,264**	**4,371,697**	**4,251,527**	**4,129,555**	**3,950,943**	**3,824,463**	**3,696,084**	**3,565,781**	**3,433,522**	**3,239,395**	**3,102,241**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/Deficit	300,248	-181,500										
Interest Earned	178,066	114,933	62,830	61,028	58,388	56,519	54,622	52,696	50,742	47,873	45,846	43,789
Uses												
Capital Commitments		0	0	0	-54,000	0	0	0	0	-59,000	0	0
Capital Actuals		0										
Levy Actuals		0										
Levy Commitments			-183,000	-183,000	-183,000	-183,000	-183,000	-183,000	-183,000	-183,000	-183,000	-183,000
Interest Charged												
Closing Balance	**4,438,264**	**4,371,697**	**4,251,527**	**4,129,555**	**3,950,943**	**3,824,463**	**3,696,084**	**3,565,781**	**3,433,522**	**3,239,395**	**3,102,241**	**2,963,030**

Audited G/L Balance	4,438,264
	0

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
Key projects include: 8532801 & 8533301 Building Permit Fee Studies (2028 & 2033)

Contingency Reserve
10-05-9952-2952

Approved Fund Purpose: To provide funding for unknown liabilities, emergencies, one-time initiatives, or expenditures associated with levy operations (e.g. operating deficits) for which no other sources of funding are available.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**26,418,763**	**27,429,241**	**26,687,812**	**26,856,912**	**26,033,093**	**26,373,093**	**26,713,093**	**27,053,093**	**27,393,093**	**27,733,093**	**28,073,093**	**28,413,093**
Sources												
Levy Contributions	613,000	613,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Surplus/Deficit	2,100,580											
Parking Pilot Revenues	124,010	88,100	109,100									
Uses												
Capital Commitments		-53,250	0	0	0	0	0	0	0	0	0	0
Capital Actuals	-1,102,782	-72,388										
Levy Actuals		-141,860										
Capital Actuals (Modernization)	-46,541											
Levy Actuals (Modernization)	-134,243											
Uncollected Liabilities	40,360	-109,500		-630,599								
Future Parking Initiatives				-283,219								
Capital Commitments (Safe Restart Funding)		-150,000	-150,000	-250,000								
Levy Commitments (Safe Restart Funding)		-608,741										
Levy Actuals (Safe Restart Funding)	-250,927											
2020 Operating Surplus Commitments	-200,118	-306,791	-130,000									
2021 Operating Surplus Commitments	-132,862											
Closing Balance	**27,429,241**	**26,687,812**	**26,856,912**	**26,033,093**	**26,373,093**	**26,713,093**	**27,053,093**	**27,393,093**	**27,733,093**	**28,073,093**	**28,413,093**	**28,753,093**

Audited G/L Balance	27,429,241
	0

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
Key projects include: 4132701 Enterprise Resource Management System (2025-2027)

Council Initiative Reserve

10-05-9949-2949

Approved Fund Purpose: To fund new Council initiatives. The Council Initiative Reserve was established for Council to identify initiatives that should have a multi-year positive impact, a broad impact that positively impacts many residents, and an impact that aligns with the strategic plan in effect at that time.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**943,124**	**950,172**	**136,233**	**136,233**	**436,233**	**736,233**	**1,036,233**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
Sources												
Levy Contributions	300,000	300,000	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals	-53,891	0										
Levy Actuals	-239,062	0										
Levy Commitments		-1,113,938										
T/T Roadway Construction Reserve							-136,233	-300,000	-300,000	-300,000	-300,000	-300,000
Closing Balance	**950,172**	**136,233**	**136,233**	**436,233**	**736,233**	**1,036,233**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
Audited G/L Balance	950,172											
	-0											

NOTES

Commitments forecast based on Adopted 2026-2035 Capital Plan

Per Policy CS-23 Reserves and Reserve Funds Policy, this reserve has a maximum balance of $1,200,000, after which excess funds are transferred to another capital reserve

Delhi BIA Reserve
70-03-9924-2924

Approved Fund Purpose: To administer the reserve of the Delhi Business Improvement Area.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
BIA Contributions												
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals		0										
BIA Commitments												
Closing Balance	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**	**60,059**
Audited G/L Balance	60,059											
	-0											

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan

Development Charge Grant Reserve
10-05-9991-2991

Approved Fund Purpose: To provide funds for DC exemptions that arise in excess of amount specified in annual operating budget(s). Per the Development Charge Act, exemptions cannot be funded by increases to DC's and thus must be borne by the levy- and rate-payers of the County.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**3,770,353**	**4,456,575**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/Deficit	686,222											
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals		0										
Levy Commitments		-4,362,442										
Closing Balance	**4,456,575**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**	**94,133**
Audited G/L Balance	4,456,575											
	0											

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan

Election Reserve
10-05-9958-2958

Approved Fund Purpose: To fund election expenses during election years and smooth the resourcing over four (4) years.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**186,570**	**296,570**	**426,570**	**-32,030**	**183,970**	**399,970**	**615,970**	**86,970**	**302,970**	**518,970**	**734,970**	**128,970**
Sources												
Levy Contributions	110,000	130,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	220,000
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals		0										
Levy Commitments			-674,600				-745,000				-822,000	
Closing Balance	**296,570**	**426,570**	**-32,030**	**183,970**	**399,970**	**615,970**	**86,970**	**302,970**	**518,970**	**734,970**	**128,970**	**348,970**

Audited G/L Balance	296,570
	0

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
Key initiatives include: Municipal Elections (2026 & 2030 & 2034)

Heritage Reserve
10-05-9946-2946

Approved Fund Purpose: To finance capital or operating costs associated with museums or heritage structures, including in accordance with purposes specified by donors.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**191,737**	**188,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**
Sources												
Levy Contributions		0	0	0	0	0	0	0	0	0	0	0
Donations	2,000											
Uses												
Capital Commitments		-12,224	0	0	0	0	0	0	0	0	0	0
Capital Actuals		-3,776										
Levy Actuals	-4,834	0										
Closing Balance	**188,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**	**172,903**
Audited G/L Balance	188,903											
	0											

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
Key projects include: 8332506 Framing Repairs - Port Dover Lighthouse (2025)

Insurance Reserve

10-05-9940-2940

Approved Fund Purpose: To provide for the payment of uninsured losses or deductible losses which may arise as part of the self-insurance program.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**5,054,115**	**6,013,065**	**6,704,265**	**7,204,265**	**7,704,265**	**8,204,265**	**8,704,265**	**9,204,265**	**9,704,265**	**10,204,265**	**10,704,265**	**11,204,265**
Sources												
Levy Contributions	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Surplus/Deficit	445,509	291,200										
Uses												
Capital Commitments		-100,000	0	0	0	0	0	0	0	0	0	0
Capital Actuals	13,441	0										
Levy Actuals		0										
Closing Balance	**6,013,065**	**6,704,265**	**7,204,265**	**7,704,265**	**8,204,265**	**8,704,265**	**9,204,265**	**9,704,265**	**10,204,265**	**10,704,265**	**11,204,265**	**11,704,265**
Audited G/L Balance	6,013,065											
	0											

NOTES

Commitments forecast based on Adopted 2026-2035 Capital Plan

Key projects include: 4132402 Risk Management Signage Study (2025)

Marinas Reserve
10-05-9939-2939

Approved Fund Purpose: To fund replacements or acquisitions of infrastructure and facilities at Norfolk County marinas.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Levy Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**2,759,563**	**3,920,766**	**3,849,572**	**4,322,349**	**4,598,913**	**4,673,581**	**4,013,189**	**3,621,001**	**3,339,656**	**2,795,265**	**2,247,783**	**1,600,740**
Sources												
Levy Contributions	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000
PDHM Net Surplus/(Deficit)	454,118	342,600	321,300	371,300	421,300	-287,000	-287,000	-287,000	-712,000	-712,000	-712,000	-712,000
Interest Earned	646,682	101,206	63,877	67,964	69,068	59,308	53,512	49,355	41,309	33,218	23,656	15,676
Uses			321,300									
Capital Commitments		-582,298	-312,000	-241,000	-494,000	-511,000	-315,000	-200,000	-30,000	-25,000	-115,000	0
Capital Actuals	-7,843	-12,702										
Levy Actuals	-386	0										
PRHM Net Surplus/(Deficit)	-113,369	-102,000	-103,700	-103,700	-103,700	-103,700	-25,700	-25,700	-25,700	-25,700	-25,700	-25,700
Interest Charged												
Closing Balance	**3,920,766**	**3,849,572**	**4,322,349**	**4,598,913**	**4,673,581**	**4,013,189**	**3,621,001**	**3,339,656**	**2,795,265**	**2,247,783**	**1,600,740**	**1,060,715**

Audited G/L Balance	3,920,766
	0

NOTES
Contributions set to status quo level for 2026, assumed constant thereafter
Commitments are forecast based on Adopted 2026-2035 Levy Capital Plan
Net Surplus/(Deficit) forecast based on anticipated revenues and expenses generated from the marinas in future years and is effected by factors such as debt issuances for marina projects
Key projects include: 7632305 & 7632304 PDHM & PRHM Dredging (both 2025) and 7632403 PDHM Washroom / Shower Floor Replacements (2026)

NCPL Donations Reserve

60-05-9994-2994

Approved Fund Purpose: To maintain donations and bequests received by the Norfolk County Public Library and utilize to support programs, technology requirements, or initiatives.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**351,050**	**495,905**	**138,809**	**59,691**	**60,587**	**61,496**	**62,418**	**63,354**	**64,305**	**65,269**	**66,248**	**67,242**
Sources												
Levy Contributions		0	0	0	0	0	0	0	0	0	0	0
Donations	135,043	100,000										
Transfer Deferred Revenue	15,528											
Interest Earned	19,632	3,649	882	895	909	922	936	950	965	979	994	1,009
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals	-25,347	-19,091										
Levy Commitments		-441,654	-80,000									
Interest Charged												
Closing Balance	**495,905**	**138,809**	**59,691**	**60,587**	**61,496**	**62,418**	**63,354**	**64,305**	**65,269**	**66,248**	**67,242**	**68,251**
Audited G/L Balance	495,905											
	0											

NOTES

Commitments forecast based on Adopted 2026-2035 Capital Plan

Provincial Gas Tax Reserve Fund
10-03-9925-2925

Approved Fund Purpose: To fund transportation services or initiatives to increase overall ridership through the expansion of public transportation capital infrastructure and levels of service. Legislated by the *Ontario Ministry of Transportation's Letter of Agreement for the Dedicated Gas Tax Funds Public Transportation Program, 2022, s.5.*

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**346,640**	**172,827**	**274,369**	**188,048**	**190,869**	**193,732**	**196,638**	**199,588**	**202,582**	**205,620**	**208,705**	**13,910**
Sources												
Levy Contributions		0	0	0	0	0	0	0	0	0	0	0
Grant		510,247	201,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000
Interest Earned	15,587	7,213	2,779	2,821	2,863	2,906	2,950	2,994	3,039	3,084	206	209
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	-195,000	0
Capital Actuals		0										
Levy Actuals	-189,400	0										
Levy Commitments		-201,000	-290,100	-239,000	-239,000	-239,000	-239,000	-239,000	-239,000	-239,000	-239,000	-239,000
Repayment to Ministry		-214,918										
Interest Charged												
Closing Balance	**172,827**	**274,369**	**188,048**	**190,869**	**193,732**	**196,638**	**199,588**	**202,582**	**205,620**	**208,705**	**13,910**	**14,119**

Audited G/L Balance	172,827
	0

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
Key projects include: 7233401 Transit Master Plan (2034)

Reforestation Reserve
10-05-9960-2960

Approved Fund Purpose: To fund strategic objectives maintaining and extending the County Parkland system, such as consideration of partnering with community groups to undertake native tree plantings within our urban parkway systems and prairie restoration along our rural rights-of-way. Governed by *Policy CSD-04 Reforestation Reserve – Allocation and Distribution* .

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**214,230**	**240,205**	**270,205**	**259,605**	**144,838**	**174,838**	**204,838**	**234,838**	**264,838**	**294,838**	**324,838**	**354,838**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Developer Contributions in Lieu	37,217	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Donations	5,500											
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals	-16,742	0										
Levy Commitments			-40,600	-144,767								
Closing Balance	**240,205**	**270,205**	**259,605**	**144,838**	**174,838**	**204,838**	**234,838**	**264,838**	**294,838**	**324,838**	**354,838**	**384,838**

Audited G/L Balance	240,205
	0

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan

WSIB Reserve

10-05-9930-2930

Approved Fund Purpose: To finance and distribute payments to the Worker's Safety & Insurance Board as required under Schedule 2 (self-insured) program, and to provide funds for the cost of Health & Wellness, short-term staff replacements, accommodations, workplace injury prevention costs including purchasing equipment to mitigate claims.

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**2,811,752**	**3,285,503**	**3,445,603**	**3,615,203**	**3,789,903**	**3,969,803**	**4,155,103**	**4,345,903**	**4,542,403**	**4,744,803**	**4,953,303**	**5,168,103**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
WSIB Premiums less Actuarial Adj.	3,127,378	1,354,700	1,395,300	1,437,200	1,480,300	1,524,700	1,570,400	1,617,500	1,666,000	1,716,000	1,767,500	1,820,500
Historical Nanticoke Liability	18,138											
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals		0										
Levy Commitments		-940,900	-990,100	-1,019,800	-1,050,400	-1,081,900	-1,114,400	-1,147,800	-1,182,200	-1,217,700	-1,254,200	-1,291,800
WSIB Premiums Payable	-1,667,414	-228,700	-235,600	-242,700	-250,000	-257,500	-265,200	-273,200	-281,400	-289,800	-298,500	-307,500
Health & Wellness (Prevention)	-724,835											
Accomodation Salaries	-225,059											
Prog cost (Ext Claims+ Fees)	-41,427											
Wellness Strategy Actions	-13,031	-25,000										
Closing Balance	**3,285,503**	**3,445,603**	**3,615,203**	**3,789,903**	**3,969,803**	**4,155,103**	**4,345,903**	**4,542,403**	**4,744,803**	**4,953,303**	**5,168,103**	**5,389,303**
Audited G/L Balance	3,285,503											
	-0											

NOTES

Commitments forecast based on Adopted 2026-2035 Capital Plan

Legacy Fund Reserve Fund
10-05-9945-2945

Approved Fund Purpose: Governed by *Policy GP-25 Legacy Fund Policy.*

	Audited Actuals	Unaudited Actuals	Projected Fund Balances (Adopted 2026-2035 Capital Plan)									
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
Opening Balance	**67,488,997**	**66,962,646**	**66,605,450**	**66,736,825**	**66,872,403**	**67,012,320**	**67,156,714**	**67,305,729**	**67,459,512**	**67,618,217**	**67,782,000**	**67,951,024**
Sources												
Levy Contributions	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earned	8,323,649	2,142,805	2,131,374	2,135,578	2,139,917	2,144,394	2,149,015	2,153,783	2,158,704	2,163,783	2,169,024	2,174,433
Uses												
Capital Commitments		0	0	0	0	0	0	0	0	0	0	0
Capital Actuals		0										
Levy Actuals (T/T Norfolk General Hospital)	-500,000	-500,000										
Levy Commitments												
Special Withdrawals	-6,350,000											
T/T Roadway Construction Reserve	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000
Closing Balance	**66,962,646**	**66,605,450**	**66,736,825**	**66,872,403**	**67,012,320**	**67,156,714**	**67,305,729**	**67,459,512**	**67,618,217**	**67,782,000**	**67,951,024**	**68,125,457**
Audited G/L Balance	66,962,646											
	-0											

NOTES
Commitments forecast based on Adopted 2026-2035 Capital Plan
This schedule only shows the realized balance of the Legacy Fund. As of January 1, 2025, the market balance of the Legacy Fund was $79,675,710.

Page Left Blank Intentionally

SECTION 5
Supplementary Information

Norfolk COUNTY

Page Left Blank Intentionally

DRAFT 2026 LEVY OPERATING BUDGET

New Budget Initiatives

Division	Department	Request	Description	Ranking	NBI Levy Impact	FTE Impact Temporary	FTE Impact Permanent	Page Number
CS	Finance	Risk & Claims Specialist	Addition of 1.0 FTE dedicated to internal claims and cost recovery to reduce insurance costs and generate revenue	25.00	$ -	0.00	1.00	139
CDS	Fleet and Facilities Services	Fleet Training and Compliance Officer	Addition of 1.0 FTE required to conduct in house training and in-house license upgrades for County staff	22.86	$ 133,900	0.00	1.00	103
PW	Environmental Services	Stormwater CCTV Inspections and Condition Assessments	Engage a consultant to complete CCTV inspections, which will provide condition assessments of the stormwater infrastructure	21.86	$ 300,000	0.00	0.00	207
PW	Engineering and Asset Management	Development Compliance Technologist	Addition of 1.0 FTE to ensure that infrastructure is properly built and improve the services that support the growth and development	19.86	$ 26,100	0.00	1.00	215
CS	Customer Service and Communications	ServiceNorfolk Agents	Addition of 0.93 FTEs dedicated to centralized front-line customer service at the Gilbertson Administration Building	19.00	$ 102,900	0.00	0.93	151
CDS	Fleet and Facilities Services	Mechanic	Addition of 1.0 FTE to allow more work to be completed in-house	17.86	$ -	0.00	1.00	106
CDS	Building and By-Law Services	By-law Enforcement Officer	Addition of 1.0 FTE to address service gaps in relation to parking enforcement, succession planning	17.00	$ 164,400	0.00	1.00	117
			Total Levy Funded New Budget Initiatives		**$ 727,300**	**0.00**	**5.93**	

DRAFT 2026 LEVY OPERATING BUDGET

Council Approved Initiatives

Division	Department	Request	Council Report	CAI Levy Impact	FTE Impact Temporary	FTE Impact Permanent	Page Number
CRE	Corporate Revenues & Expenditures	Health Unit Merger	Impacts of the Health Merger	$ (121,200)	0.00	(4.10)	*
CRE	Corporate Revenues & Expenditures	Infrastructure Funding	EIS-25-021 2025 Asset Management Plan - Infrastructure Funding for 2026	$ 3,410,400	0.00	0.00	**
ESS	Fire Services	Fire Protection	CS-25-147 Draft Rate Budget - Fire Protection - Water Consumption and Infrastructure	$ 433,800	0.00	0.00	168
CDS	Fleet & Facilities Services	North Shore Resilience Project	CS-25-003 2025 Operating Budget- Discretionary Items Additional Information (4 Years 2025-2028)	$ 25,000	0.00	0.00	100
CDS	Fleet & Facilities Services	Norfolk County Garage Remediation Monitoring	CDS-25-099 - Norfolk County Garage Remediation Phase 2: Update, Options and Recommended Next Steps	$ -	0.00	0.00	100
CDS	Fleet & Facilities Services	Non-Eligible County Facilities Recycling	PW-25-022 Non-Eligible County Facility Recycling – Contract to pickup up recycling at County Facilities	$ 162,000	0.00	0.00	100
CDS	Parks, Recreation & Culture	Recreation Facilities Review Position	CD-21-041 TFT Project Lead, Strategic Recreation Initiatives (3 year term 2025-2027)	$ -	1.00	0.00	110
CDS	Parks, Recreation & Culture	Talbot Gardens Security	CDS-25-088 Talbot Gardens Security Update	$ 25,000	0.00	0.00	110
ESS	Paramedic Services	2024-2026 Community Paramedicine for Long-Term Care - Extension	CAO-23-119 Community Paramedicine for Long Term Care Extension (Ends March 31, 2026)	$ -	1.50	0.00	172
ESS	Housing & Social Services	2025/26 Provincial Allocation of OPHI and COCHI Funding	ESS-25-007 Provincial Allocation of OPHI and COCHI Funding and Investment Plan 2025/2026	$ (66,000)	0.00	0.00	176
ESS	Housing & Social Services	Long Point Area Non-Profit Housing Merger with HNHC	ESS-25-003 Service Manager Approval to Merge Long Point Area Non-Profit Housing Corporation into Haldimand-Norfolk Housing Corporation	$ -	0.00	0.00	176
PW	Environmental Services	Waste Management	EIS-25-025 Curbside Waste Collection 2026-2033 - contract implementation and purchase of carts (2026 Impact October-December)	$ 1,016,500	0.00	0.00	204
			Total Levy Funded Council Approved Initiatives	**$ 4,885,500**	**2.50**	**(4.10)**	

* Multiple pages throughout the document - 66, 80, 84, 100, 136, 148, 156, 164, 168, 172, 180

** Multiple pages throughout the document - 66, 100, 110, 136, 156, 168, 172, 188, 200, 204, 212

Included in the annual levy supported operating budget is a corporate summary of Full Time Equivalents (FTE) by division. The following chart provides the reader with clarification of the details included in each column of the FTE Summary report. The FTE do not include Water and Wastewater Operations and approved accommodated positions.

COLUMN	DESCRIPTION OF COLUMN
Approved 2025 Full-Time Equivalents	This column represents the FTEs included in the Approved 2025 Levy Supported Operating Budget.
Budget Adjustment/Program Cancellation	This column represents the details of FTEs that have moved between cost centres, programs with FTEs that have been cancelled or ended, and minor adjustments to the FTE complement. This column includes adjustments to remove all temporary initiatives which, if continuing into 2026, are re-added under the 2026 Council Approved Initiatives column.
2026 Council Approved Initiatives	This column represents the proposed effect on FTEs in 2026 based on service level changes that have been adopted/approved by Council (via reports to Council during the year prior to adoption of the annual budget). This includes permanent and temporary initiatives.
2026 New Budget Initiatives	This column represents the applicable impacts on FTEs of the proposed new budget initiatives included in the Draft 2026 Levy Supported Operating Budget.
2026 Total Full-Time Equivalents	This column represents the total FTEs included in the Draft 2026 Levy Supported Operating Budget. It is the sum of all the aforementioned columns.
Increase/(Decrease) FTE	This column represents the difference between the 2026 Total Full-Time Equivalents column and the 2025 Approved Full-Time Equivalents column.

DRAFT 2026 LEVY OPERATING BUDGET

2026 Full time Equivalents Summary

(excluding water and wastewater)

Area	Approved 2025 Full Time Equivalents	Budget Adjustments/ Program Cancellations	2026 Council Approved Initiatives	2026 New Budget Initiatives	2026 Total Full Time Equivalents	FTE Change
MAYOR AND COUNCIL SERVICES						
Mayor and Council Services	10.00				10.00	-
TOTAL MAYOR AND COUNCIL SERVICES	**10.00**	**-**	**-**	**-**	**10.00**	**-**
OFFICE OF THE CAO						
Office of the CAO Administration	4.00	1.00			5.00	1.00
Human Resources	12.95		(0.60)		12.35	(0.60)
Economic Development	4.00				4.00	-
TOTAL OFFICE OF THE CAO	**20.95**	**1.00**	**(0.60)**	**-**	**21.35**	**0.40**
COMMUNITY DEVELOPMENT SERVICES						
Community Development Services Administration	5.75	(2.00)			3.75	(2.00)
Fleet and Facilities	20.35			2.00	22.35	2.00
Parks, Recreation and Culture	96.01	(1.00)	1.00		96.01	-
Building and Bylaw Services	22.99			1.00	23.99	1.00
Planning and Realty Services	14.67	(0.67)			14.00	(0.67)
TOTAL COMMUNITY DEVELOPMENT SERVICES	**159.77**	**(3.67)**	**1.00**	**3.00**	**160.10**	**0.33**
CORPORATE SERVICES						
Corporate Services Administration	3.35				3.35	-
Finance	38.00			1.00	39.00	1.00
Legislative Services	7.00				7.00	-
Customer Services and Communications	16.00			1.43	17.43	1.43
Information Technology	17.70	(1.00)			16.70	(1.00)
TOTAL CORPORATE SERVICES	**82.05**	**(1.00)**	**-**	**2.43**	**83.48**	**1.43**

DRAFT 2026 LEVY OPERATING BUDGET

2026 Full time Equivalents Summary

(excluding water and wastewater)

Area	Approved 2025 Full Time Equivalents	Budget Adjustments/ Program Cancellations	2026 Council Approved Initiatives	2026 New Budget Initiatives	2026 Total Full Time Equivalents	FTE Change
EMERGENCY AND SOCIAL SERVICES						
Emergency and Social Services Administration	7.00	(1.50)	(3.50)		2.00	(5.00)
Fire	32.40				32.40	-
Paramedic Services	82.80	(1.50)	1.50		82.80	-
Social Services	41.80	1.50		(0.50)	42.80	1.00
Housing and Homelessness	14.20				14.20	-
Norview Lodge	214.68				214.68	-
TOTAL EMERGENCY AND SOCIAL SERVICES	**392.88**	**(1.50)**	**(2.00)**	**(0.50)**	**388.88**	**(4.00)**
PUBLIC WORKS						
Public Works Administration	3.00				3.00	-
Engineering and Asset Management	17.35			1.00	18.35	1.00
Environmental Services	13.06				13.06	-
Roads	61.93				61.93	-
TOTAL PUBLIC WORKS	**95.34**	**-**	**-**	**1.00**	**96.34**	**1.00**
FTE COUNTY LEVY BUDGET TOTAL	**760.99**	**(5.17)**	**(1.60)**	**5.93**	**760.15**	**(0.84)**
EXTERNAL BOARDS						
Library	27.07				27.07	-
Police Services Board	2.00				2.00	-
TOTAL EXTERNAL BOARDS	**29.07**	**-**	**-**	**-**	**29.07**	**-**
FTE LEVY BUDGET TOTAL	**790.06**	**(5.17)**	**(1.60)**	**5.93**	**789.22**	**(0.84)**

Page Left Blank Intentionally

Interdepartmental Charge Review
Finance has completed Phase 1 of a review of all the interdepartmental charges, including the methodology for allocation and the validity of the charges. Phase 2 will be undertaken during 2026 with implementation anticipated for the 2027 budget process.

Phase 1 looked at the corporate support service areas of Human Resources (HR), Information Technology (IT), Finance General Operations, Purchasing and Communications. The review considered the services provided by each of the areas, the methodology that was most appropriate to allocate the cost out and the methodology on what to charge out. During this review it was noted that there were a few charges for which a reliable methodology for charging could not be found and/or easily updatable, so those charges have been removed. Additionally, the IT charges have been consolidated from three (3) separate charges to one (1), as there have been changes to the way IT provides its service since the charges were initially introduced, and technology keeps changing rapidly.

In light of the corporate facilities review and the many changes occurring in 2025 related to facilities, along with complexity of fleet including rentals and repair and maintenance and resourcing availability, Finance chose to split the review into two phases. Phase 2 will review facilities, fleet and insurance charges. Insurance will be included in the second phase as it is significantly influenced by facilities and fleet.

What are interdepartmental charges?
Interdepartmental charges are a way to show the true cost to operate a department when services are centralized.
Example: The Human Resources department, which is centralized within the Office of the CAO division, provides services to all departments in the Corporation. The cost of the services provided by Human Resources is allocated in its entirety to the departments and/or programs by head count.

Why are these charges required?
In addition to providing information on the true cost to operate a department, some interdepartmental charges reduce the tax levy by charging funded areas as permitted within operating agreements with external funders.
Example: The Information Technology department, who oversees the purchase and distribution of computers for all staff, as well as support for software and hardware, charge these services to Social Services to recover funding for the cost.

What methodology is used for charges?
As can be seen in the table of interdepartmental charges on the next page, there are many charges completed across the Corporation. Finance, along with charging departments, have determined methods for how to allocate each charge.

What does this mean for the budget and reporting?
As a result of charging corporate support service costs out to operating departments, readers will notice some significant increases in many departmental budgets. These increases do not represent new spending but rather a more accurate reflection of the true cost of delivering services. At the same time, the corporate support areas will show corresponding reductions in their net levy, as costs are allocated to the departments that benefit from these services. To improve transparency, budget reports have been redesigned so that interdepartmental charges and recoveries are shown separately at the bottom of each department summary report. This allows Council and readers to clearly see the underlying change in base operations—those costs that are directly controllable by the department—while still understanding the full cost of service delivery across the organization (example below).

NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	7,162,800	7,159,100	338,200	4.7	(262,300)	0	7,235,000	75,900	1.1
INTERDEPARTMENTAL ALLOCATIONS									
Interdepartmental Charges	1,074,600	1,287,600	(77,900)	(6.1)	0	0	1,209,700	(77,900)	(6.1)
Interdepartmental Recoveries	(5,100,700)	(5,100,700)	(2,892,800)	56.7	0	0	(7,993,500)	(2,892,800)	56.7
NET INTERDEPARTMENTAL ALLOCATIONS	(4,026,100)	(3,813,100)	(2,970,700)	77.9	0	0	(6,783,800)	(2,970,700)	77.9
NET LEVY REQUIREMENT	3,136,800	3,346,000	(2,632,500)	(78.7)	(262,300)	0	451,200	(2,894,800)	(86.5)
STAFFING COMPLEMENT		38.00	0.00		0.00	1.00	39.00	1.00	

NET BEFORE INTERDEPARTMENTAL ALLOCATIONS	Net requirement in controllable base operations
NET LEVY REQUIREMENT	Overall department net levy requirement including interdepartmentals

Interdepartmental Charges are equal to Interdepartmental Recoveries across the Corporation to ensure there is no unbalanced levy or rate impact.

DRAFT 2026 LEVY OPERATING BUDGET
Interdepartmental Charges

Interdepartmental Charge	Description of Charge	Methodology
Corporate Interdepartmental Charges		
Finance Charges	The full program's net expenditures for Finance General Operations are charged out. This includes Accounting, Financial Reporting and Revenue Services (excluding POA).	Charges are based on allocation between A/P and A/R invoices and proportion of the prior year budget, per department/program
Information Technology Charges	The full program's net expenditures for Information Technology are charged out. This includes administration, software, infrastructure and security (excluding GIS).	Charges are based on the number of computers per department/program
Human Resources Charges	The full department's net expenditures for Human Resources are charged out.	Charges are based on head count per department/program
Communications Charges	The full program's net expenditures for Communications are charged out.	Charges are based on time spent based on Service Requests per Department/Program
Purchasing Charges	The full program's net expenditures for Purchasing are charged out.	Charges are based on the number of contracts awarded and executed per Department /Program
Legal Services	The net legal expenditure budget is charged out, using a 3 year average, as the actual charges per year vary.	Budget charges are based on the average 3 year actual expenditures per Department/Program. Actual incurred expenditures are recorded
Fleet Equipment Repairs *Phase 2 Review in 2026*	To charge out costs to repair Norfolk County owned and operated vehicles.	Increase due to prior year historical actuals for repairs.
Fleet Equipment Rental *Phase 2 Review in 2026*	To charge out costs to rent externally sourced vehicles.	Increase in vehicle rental prices.
Insurance Administration Charges *Phase 2 Review in 2026*	The full program area net expenditures for Insurance and Risk Management are charged out.	This charge is allocated to departments by how each type of premium correlates to each department.
Fire Protection Services *Review with Rate Study in 2026*	To charge out water use by Fire to the levy based on the rate study established methodology.	Based on 17% of Water Revenues
Facilities Interdepartmental Charges - *Phase 2 Review in 2026*		
Gilbertson Drive Operating Charges	This charge is allocated by FTEs within each department residing in the facility	Charges are based on lease agreements and operating costs. Net expenditures are allocated based on space allocation within the facility.
Dunnville Building Operating Charges	This charge is allocated by FTEs within each department residing in the facility	Charges are based on lease agreements and operating costs. Net expenditures are allocated based on space allocation within the facility.
Paramedic District 3 Building Rental	This charge is allocated to departments by square footage of building space used by Paramedics and Fire	Charges are based on lease agreements and operating costs. Net expenditures are allocated based on space allocation within the facility.
Paramedic District 7 Building Rental	This charge is allocated to departments by square footage of building space used by Paramedics and Fire	Charges are based on lease agreements and operating costs. Net expenditures are allocated based on space allocation within the facility.
Office Space Rental	This charge is allocated to departments by square footage of each building space used by departments/programs residing within them.	Rental charges are based on lease agreements and operating costs. Net expenditures are allocated by facility based on space allocation within the facility.

DRAFT 2026 LEVY OPERATING BUDGET
Interdepartmental Charges

Interdepartmental Charge	Description of Charge	Methodology
Divisional/Departmental Interdepartmental Charges		
Public Works Administration Charges	This charge is allocated to the program areas within the Environmental Services department for administrative staff support.	Charges are based on the proportion of shared staff's salaries and benefits
Asset Management Services Support Charges	The net expenditures for the Asset Management Program are charged to Water and Wastewater based on the proportion of replacement value.	Charges are based on the total asset replacement value for water and wastewater assets
Engineering Services	This charge is allocated to water and wastewater for administrative staff support for funding purposes	Charges are based on the proportion of shared staff's salaries and benefits
Emergency & Social Services Administration Charges	To charge out net expenditures of ESS administration to the departments within the ESS division for funding purposes	Charges are split based on the time spent supporting the department.
Social Housing Administration Charges	Net Social Housing administration expenditures are charged to the applicable programs within the allowable ministry allocations.	To recover funding in Housing Services Administration based on Ministry allowable allocations for administrative costs.
Children's Services Administration Charges	Net Children's Services administration expenditures are charged to the applicable programs within the allowable ministry allocations.	To recover funding in Children's Services Administration based on Ministry allowable allocations for administrative costs.

To assist with Council's review of the budget, included in this section is a list of programs and their applicable cost share (expressed as a percentage) by department. The ministry cost share represents the proportion of funding that the ministry is willing to provide for each dollar of program expenditure and is based on the applicable transfer payment agreement. For Housing & Social Services programs, the balance of funding is provided from both Haldimand and Norfolk Counties' tax levies. For Ride Norfolk, Norview and Paramedic Services, the balance is provided by Norfolk County's tax levy.

Each year, the budget for Federal/Provincial Grants is developed based on the most recent communication provided by the respective department's governing Ministries. For 2026, planning allocations have been received for Housing Services, Ontario Works and Children's Services. Funding for Ride Norfolk Public Transportation and Paramedic Services has been adjusted in the budget based on established ministry allocation calculations. Funding for Norview is primarily provided on a per bed, per day basis, with some program/application specific funding.

Though many Ministry programs express their level of funding support as a percentage of costs, generally costs are only funded up to a maximum or a cap. Any costs over the cap set by the ministry are borne by the municipalities. This difference is identified as a funding shortfall.

Ontario Works

The Ministry of Children, Community and Social Services (MCCSS) supports the Ontario Works program. Base funding for administration and employment-related expenditures (ERE) have remained status quo. Client benefits are budgeted based on year-to-date information and adjusted for a ministry-provided caseload forecast.

Total funding for Ontario Works in 2026, according to planning allocations provided by MCCSS, is:

- $2,222,600 (capped allocation) requiring a 50% cost share for administration
- $458,500 (capped allocation) for ERE, funded at 100%
- $17,340,500 for client benefits, funded at 100%

As outlined in Table 1, the provincial cost share is above the planning allocation cost share for administration as the administration budget costs are lower than the capped limit; the ERE expenses exceed the capped allocation limit and client benefits are fully covered. The Draft 2026 Levy Operating Budget is shown on page 181.

Table 1 – Ontario Works Budgeted Cost Share

Description	Provincial		Municipal		Other[2]		Total
	($)	(%)	($)	(%)	($)	(%)	($)
Administration[1]	2,222,600	50.2	2,198,200	49.6	10,000	0.2	4,430,800
ERE	458,500	62.1	277,800	37.6	1,900	0.3	738,200
Client Benefits	17,340,500	98.1	0	0.0	337,400	1.9	17,677,900
Total	**20,021,600**	**87.6**	**2,476,000**	**10.8**	**349,300**	**1.5**	**22,846,900**

[1]Administration: this is budgeted below the 50% cost share; however, excess funds can be applied against the shortfall in ERE to ensure funds are used as much as possible to both provide client benefit and offset the shared levy.
[2]Other: includes recoveries for services shared by other departments and client overpayment recoveries.

Children's Services

The Ministry of Education (MEDU) supports the programs offered by Children's Services. There is a net decrease in program funding ($527,100), however, this was expected since the prior year included a large one-time allocation for start-ups. Administration funding remains status quo.

Total funding for Children's Services in 2026, according to the amending agreement, is:

- $22,601,600 (capped allocation) for Child Care, of which:
  - $470,700 is for administration, with $289,000 funded at 100% and $181,700 funded at a 50% cost share
  - $1,092,900 is for cost-shared programs, funded at 80%
  - $21,038,000 is for programs funded at 100%
- $1,214,900 (capped allocation) is for EarlyON administration and programs, funded at 100%
- $833,000 (capped allocation) is for Indigenous-Led Child Care and Family programs, funded at 100%

As outlined in Table 2, the provincial cost share is below the amending agreement cost share for child care administration, at the share for programs, slightly below it for EarlyON and at the share for Indigenous-Led Child and Family Care. The Draft 2026 Levy Operating Budget is shown on page 185.

Table 2 – Children's Services Budgeted Cost Share

Description	Federal/Provincial		Municipal		Other[2]		Total
	($)	(%)	($)	(%)	($)	(%)	($)
Administration[1]	470,700	45.5	310,900	39.8	252,200	24.4	1,033,800
Programs – Cost Shared	1,092,900	79.6	280,700	20.4	0	0.0	1,373,600
Programs – 100% Funded	21,038,000	98.9	0	0.0	226,900	1.1	21,264,900
EarlyON	1,214,900	99.1	11,100	0.9	0	0.0	1,226,000
Indigenous-Led Child Care	833,000	100.0	0	0.0	0	0.0	833,000
Total	**24,649,600**	**95.8**	**602,700**	**2.3**	**479,100**	**1.9**	**25,731,300**

[1]Administration: the cost-shared allocation must be utilized first before the 100% funded allocation can be accessed.
[2]Other: includes fees paid by child care recipients and overpayment recoveries

Norview Lodge

The Ministry of Long-Term Care (MLTC) supports Norview Lodge's operations. Most of the funding for long-term care homes is provided on a per bed, per day basis (referred to as per diem funding). Since MLTC funding policy follows a fiscal year, estimates must be made for April-December per diem increases.

Total funding for Norview Lodge in 2026, in line with MLTC per diem funding policy, is:

- $10,070,900 per diem funding, used to offset Nursing & Personal Care, Program and Support Service, Nutritional Support and Other Accommodation costs
- $4,445,200 (capped allocation) to support an increase in direct care reaching four hours per day
- $1,698,200 (capped allocation) in program specific/application-based funding

There is no set cost share for long-term care per diem programs, however, as shown in Table 3, the direct-hour of care and application-based programs remain fully funded by the Ministry. The Draft 2026 Levy Operating Budget is shown on page 189.

Table 3 – Norview Lodge Budgeted Cost Share

Description	Provincial		Municipal		Other[2]		Total
	($)	(%)	($)	(%)	($)	(%)	($)
Per Diem Programs[1]	10,070,900	44.9	7,532,200	33.6	4,840,400	21.6	22,443,500
Direct-Hour of Care Programs	4,445,200	100.0	0	0.0	0	0.0	4,445,200
Application-Based Programs	1,698,200	100.0	0	0.0	0	0.0	1,698,200
Total	**16,214,300**	**56.7**	**7,532,200**	**26.3**	**4,840,400**	**16.9**	**28,586,900**

[1]Per Diem Programs: provincial funding is utilized first before municipal levy.
[2]Other: fees paid by residents, donations and rebates.

Housing & Homelessness Services

The Ministry of Municipal Affairs & Housing (MMAH) provides funding support for Housing and Homelessness Prevention programs. Since these programs run on a fiscal year, budgets are compiled based on the most recent amending agreements, unless otherwise noted by the Ministry. The programs offered remain status quo for 2025.

Total funding for Housing Services in 2026, in line with the most up-to-date information available, is:

- $272,700 (capped allocation) for legacy Housing Provider mortgages
- $9,300 (capped allocation) for the Canada-Ontario Housing Benefit, used to offset application processing costs
- $360,800 (capped allocation) for the Ontario Priorities Housing Initiative, funded at 100%
- $1,805,400 (capped allocation) for the Canada-Ontario Community Housing Initiative, funded at 100%
- $3,610,300 (capped allocation) for the Homelessness Prevention Program, funded at 100%

As outlined in Table 4, programs remain 100% funded. Administration costs are offset as much as possible by recoveries from these programs, however, most administration costs continue to be levy funded. Housing Provider budgets are levy funded, apart from mortgage costs which remain federally funded. The Draft 2026 Levy Operating Budget is shown on page 177.

Table 4 – Housing and Homeless Prevention Services Budgeted Cost Share

Description	Federal/Provincial		Municipal		Other		Total
	($)	(%)	($)	(%)	($)	(%)	($)
Administration	0	0.0	532,000	55.3	429,300[1]	44.7	961,300
Housing Providers	272,700	12.1	1,877,000	83.2	105,500[2]	4.7	2,255,200
Housing Programs	5,785,800	100.0	0	0.0	0	0.0	5,785,800
Total	**6,058,500**	**67.3**	**2,409,000**	**26.8**	**274,700**	**5.9**	**9,002,300**

[1]Administration/Other: for budgeting purposes the amount of $429,300 is included in Other, however, this is a provincially funded offset.
[2]Housing Providers/Other: includes estimated recoveries from providers based on prior history, a net levy offset.

Paramedic Services

This area includes Ministry of Health (MOH) funded Land Ambulance Services Grant (LASG) and Dedicated Offload Nurses Program (DONP), Community Paramedicine (CP) Base Funding provided by designated LHIN agency Alzheimers Society of Brant, Haldimand Norfolk, Hamilton, Halton (ASBHNHH), as well as the Community Paramedicine for Long-term Care (CP-LTC) program provided through funding from the Ministry of Long-Term Care (MLTC), which has been made permanent.

The Draft 2026 Levy Operating Budget shown on page 173 for Paramedic Services includes the following funding sources as outlined in Table 5:

- $8,075,800 in Net Levy funding
- $6,575,900 in MOH LASG funding
- $189,400 in ASBHNHH CP-Base funding
- $964,600 in MLTC CP-LTC funding

Table 5 – Paramedic Services

	Provincial				Other		Municipal		
	MOH		MLTC		ASBHNHH		Norfolk County Tax Levy		Total
Description	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)
LASG Operations	6,575,900	45.0%	-	0.0%	-	0.0%	8,031,600	55.0%	14,607,500
CP-Base Funding	-	0.0%	-	0.0%	189,400	81.1%	44,200	18.9%	233,600
CP-LTC	-	0.0%	964,600	100.0%	-	0.0%	-	0.0%	964,600
DONP	109,200	100.0%	-	0.0%	-	0.0%	-	0.0%	109,200
Paramedic Services	**6,685,100**	**42.0%**	**964,600**	**6.1%**	**189,400**	**1.2%**	**8,075,800**	**50.7%**	**15,914,900**

Ministry of Health (MOH) - Land Ambulance Services Grant (LASG)
The MOH LASG supports primary land ambulance paramedic services activities, and the Ministry approved cost share is 50-50. The current year funding allocation is based on 50% of the prior year Council approved budget for eligible net LASG services costs adjusted for Private Sector Accounting Board (PSAB) standards. This timing difference is primarily

responsible for the Actual vs. Approved cost share discrepancy shown in Table 5. The allocation submitted is subject to review and approval by the Ministry and can be adjusted from the budget amount submitted.

The anticipated 2026 base budget allocation is $6,575,900 which is a $487,750 (8.0%) increase over the 2025 approved Ministry funding allocation. This increase is higher than normal due to the inclusion of impacts related to the approved "strengthening paramedic services" NBI in the 2025 operating budget which informs the 2026 funding allocation. The noted increase relates to the approved Ministry allocation and not the calculated amount within the budget.

Additionally, as this is an operating grant, budgeted contributions to capital reserves are not eligible costs, however, funding for in-service capital assets (i.e. ambulances, paramedic services bases, medical equipment, etc.) is provided through amortization which is consistent with PSAB. Amortization is a non-monetary accounting adjustment and is therefore not part of the Levy Budget which further contributes to the Actual vs. Approved cost share discrepancy.

Ministry of Health (MOH) – Dedicated Offload Nurses Program (DONP)
This program provides support for municipalities to hire approved health care professionals in emergency departments dedicated to offloading ambulance patients. The purpose is to allow ambulances to return to the community faster to respond to 9-1-1 calls. This dedicated position is 100% funded by the Ministry up to the maximum approved allocation, which is $109,200 for the 2025-26 program year. Staff intend to continue to apply for subsequent funding as available.

LHIN agency Alzheimer's Society of Brant, Haldimand Norfolk, Hamilton, Halton (ASBHNHH) – CP-Base Funding
The Alzheimer's Society acts as the designated LHIN agency and is the flow through entity providing the base funding allocation for the Community Paramedicine program. Eligible CP activities are funded at 100% up to the approved allocation based on the service accountability agreement which is updated annually. This is a fiscal program running April 1 – March 31 and the 2025-26 allocation is $189,400. Any change in the 2026-27 allocation will be distributed accordingly and will have no impact on the Levy.

Ministry of Long-Term Care (MLTC) – Community Paramedicine for Long-Term Care (CP-LTC) Program
This program was initiated in 2021 for a 3-year term and focuses on providing access to community paramedicine services to support seniors who are on the Provincial long-term care waitlist or will soon be eligible for long-term care. This program has recently been made permanent, with the 2026 budget based on historical funding until additional information is provided by the Ministry. This program is 100% funded by the Ministry of Long-term Care and the current combined 2025-26/2026-27 allocation applicable to the 2026 budget year is $964,600.

Ride Norfolk Public Transportation

This program includes Provincial Gas Tax (PGT) funding. It used to also include Ministry of Transportation (MTO) funding through the Community Transportation (CT) Grant Program, however, this ended March 31, 2025.

The Draft 2026 Levy Operating Budget shown on page 89 for Economic Development includes the following funding sources related to the Ride Norfolk Public Transportation Program as outlined in Table 6:

- $318,500 in Net Levy funding
- $290,100 in PGT funding

Table 6 – 2026 Ride Norfolk Public Transportation

Description	Provincial		Municipal		Total
	MTO (PGT)		Norfolk County Net Tax Levy		
	($)	(%)	($)	(%)	($)
Ride Norfolk Transit	290,100	47.7%	318,500	52.3%	608,600

Ministry of Transportation (MTO) – Provincial Gas Tax (PGT) Program
Norfolk County participates in the PGT program through the MTO which supports transit operations that are not funding from another source. For 2026, with the expiration of CT Grant funding in 2025, 100% of Ride Norfolk transit operating expenditures are eligible for PGT funding subject to the 75% cap on municipal contributions. The Ministry allocates funding based on a model that incorporates ridership and population statistics; however, the allocation is capped at 75% of Municipal Operating Contributions. The 2026 allocation is estimated at $290,100 based on the Draft Budget for Ride Norfolk.

SEPTEMBER 30, 2025 VARIANCE REPORT

CORPORATION OF NORFOLK COUNTY

	2025 APPROVED BUDGET	Q2 TOTAL FORECAST	Q2 PROJECTED SURPLUS/ DEFICIT	Q2 PROJECTED VARIANCE %	Q3 TOTAL FORECAST	Q3 PROJECTED SURPLUS/ (DEFICIT)	Q3 PROJECTED VARIANCE %
EXPENDITURES							
Salaries & Benefits	**84,368,800**	81,703,600	**2,665,200**	**3.2%**	80,034,800	**4,334,000**	**5.1%**
Materials & Supplies	**12,936,200**	12,633,400	**302,800**	**2.3%**	12,418,900	**517,300**	**4.0%**
Services	**40,612,500**	39,379,900	**1,232,600**	**3.0%**	39,316,400	**1,296,100**	**3.2%**
Transfer Payments/Grants	**57,071,200**	58,615,100	**(1,543,900)**	**(2.7%)**	59,378,600	**(2,307,400)**	**(4.0%)**
Interdepartmental Charges	**21,504,000**	21,230,500	**273,500**	**1.3%**	21,183,800	**320,200**	**1.5%**
Financial	**5,460,400**	4,836,500	**623,900**	**11.4%**	5,284,900	**175,500**	**3.2%**
Debt Servicing Costs	**8,324,300**	5,402,000	**2,922,300**	**35.1%**	5,402,300	**2,922,000**	**35.1%**
Capital Reserve Contributions	**38,326,700**	41,970,700	**(3,644,000)**	**(9.5%)**	41,967,500	**(3,640,800)**	**(9.5%)**
Operating Reserve Contribution	**1,661,100**	1,615,000	**46,100**	**2.8%**	2,161,200	**(500,100)**	**(30.1%)**
Minor Capital	**1,042,200**	1,462,300	**(420,100)**	**(40.3%)**	1,401,600	**(359,400)**	**(34.5%)**
TOTAL EXPENDITURES	**271,307,400**	**268,849,200**	**2,458,200**	**0.9%**	**268,550,000**	**2,757,400**	**1.0%**
REVENUES							
PIL's-Supplementaries-Local Improvements	**(3,965,100)**	(4,230,900)	**265,800**	**(6.7%)**	(5,627,200)	**1,662,100**	**41.9%**
Federal/Provincial Grants	**(81,806,200)**	(83,557,900)	**1,751,700**	**(2.1%)**	(84,080,000)	**2,273,800**	**2.8%**
Municipal Recoveries	**(2,445,300)**	(3,128,200)	**682,900**	**(27.9%)**	(3,450,600)	**1,005,300**	**41.1%**
Fees & Service Charges	**(15,193,200)**	(15,203,400)	**10,200**	**(0.1%)**	(15,202,500)	**9,300**	**0.1%**
Transfer From Reserve & Reserve Funds	**(2,835,000)**	(2,755,600)	**(79,400)**	**2.8%**	(3,004,300)	**169,300**	**6.0%**
Interdepartmental Recoveries	**(20,915,400)**	(19,997,900)	**(917,500)**	**4.4%**	(19,795,600)	**(1,119,800)**	**(5.4%)**
Other Revenues	**(7,731,000)**	(8,664,900)	**933,900**	**(12.1%)**	(9,372,100)	**1,641,100**	**21.2%**
TOTAL REVENUES	**(134,891,200)**	**(137,538,800)**	**2,647,600**	**(2.0%)**	**(140,532,400)**	**5,641,200**	**4.2%**
TOTAL	**136,416,200**	**131,310,400**	**5,105,800**	**3.7%**	**128,017,600**	**8,398,600**	**6.2%**

Page Left Blank Intentionally

DRAFT 2026 LEVY OPERATING BUDGET
Business Improvement Areas

A Business Improvement Area (BIA) is a mechanism that allows local business people and commercial property owners and tenants to join together and, with the support of the municipality, to organize, finance, and carry out physical improvements and promote economic development in their district.

Two BIA organizations operate within the Norfolk County:

Simcoe BIA - It's all about uncovering more and more of downtown Simcoe's endless potential. It's about uniting property owners, tenants and members of the community. It's about unapologetically believing that downtown Simcoe is an awesome place to live, work and play. It's about building a sense of community and belonging. And doing whatever we can to make amazing things possible in this downtown core. Our goal? It's for YOU to be proud of this downtown. Our mission is to help our beautiful downtown and its businesses grow and thrive!

Delhi BIA, has been serving the Delhi community since the 1970s. At Delhi BIA, you receive the kind of quality and service you expect from a leader. Our company is always evolving as the needs or our customers change and as new opportunities are created in the market. You can rest assured that, working with Delhi BIA, you will enjoy the latest services, technology and developments in the industry. At Delhi BIA, our highest priority is satisfied customers. You are important to us and you can expect us to go the extra mile for your business. Superior customer service is the hallmark of Delhi BIA. We are proud to serve you and work hard to earn your business.

Page Left Blank Intentionally

Simcoe BIA Board of Management
Proposed 2026 Operating Budget

	Approved 2025 Budget	Projected 2025 Revenue Expenses	Proposed 2026 Revenue Expenses
Revenue			
Norfolk County Levy	180,000	180,200	**180,000**
Transfer From Reserve for Beautification Projects	20,000	20,000	**20,000**
Transfer From Reserves for Other Projects	75,000	75,000	**55,000**
Transfer From Reserves for Waste Collection	0	0	**20,000**
Canada Summer Jobs Pogram	4,500	0	**0**
Recoveries / Other	0	1,800	**0**
Donations / Sponsorships	0	1,000	**0**
Total Revenue	**279,500**	**278,000**	**275,000**
Expenditures			
Wages & Employer Benefits Costs	42,700	36,900	**46,800**
General Operations	22,800	21,400	**17,800**
Beautification	48,400	54,400	**65,900**
Communications	20,100	26,000	**23,300**
Strategic Planning	7,000	0	**0**
BIA Bucks Redeemed	1,200	1,200	**1,200**
Donations / Sponsorships	3,000	3,100	**3,000**
Events and Promotions	22,000	22,000	**22,000**
Special Projects	12,800	10,000	**0**
Waste Collection	0	8,000	**20,000**
Beautification Projects from Reserves	20,000	20,000	**20,000**
Other Projects from Reserves	75,000	26,200	**55,000**
Sub Total Expenditures	**275,000**	**229,200**	**275,000**
Canada Summer Jobs Program	4,500	0	**0**
Total All Expenditures	**279,500**	**229,200**	**275,000**
Surplus / - Deficit	**0**	**48,800**	**0**

Note: The Board of Management approved the proposed 2026 budget on November 12, 2025.
The proposed 2026 budget was reviewed by the Norfolk County Budget Committee on October 16, 2025.
The $48,000 surplus funds projected for 2025 is the reserve funds not spent under Other Projects.
The 2026 Other Projects from Reserves is a digital sign ($48,000) and three parkettes at parking lot ($7,000).

THE DELHI BUSINESS IMPROVEMENT AREA
P. O. Box 155, Delhi, Ontario N4B 2W9 - www.delhiontario.ca

DELHI BIA BUDGET FOR 2026 APPROVED AT AGM OCT. 9, 2025

	2026	2025
INCOME		
Proposed Levy	$ 28,850.00	$ 28,850.00
	$ 28,850.00	**$ 28,850.00**
EXPENDITURES		
Beautification (General)	$ 7,000.00	$ 7,000.00
Promotions	$ 10,000.00	$ 10,000.00
Maintenance	$ 3,110.00	$ 3,110.00
Development Fund (In House Main St)	$ 5,000.00	$ 5,000.00
	$ 25,110.00	**$ 25,110.00**
ADMINISTRATION		
Clerical	$ 1,000.00	$ 1,000.00
Office		
Stationary	$ 150.00	$ 150.00
Postage	$ 50.00	$ 50.00
Accounting	$ 1,850.00	$ 1,850.00
Advertising/Newsletters	$ 500.00	$ 500.00
Postal Box	$ 190.00	$ 190.00
	$ 3,740.00	**$ 3,740.00**
TOTAL	**$ 28,850.00**	**$ 28,850.00**