

THE CORPORATION OF THE TOWNSHIP OF BONFIELD

BY-LAW NO. 2026-23

**A BY-LAW TO ADOPT THE 2026 OPERATING BUDGET
INCLUDING ESTIMATES OF ALL
SUMS REQUIRED FOR THE PURPOSES OF THE
MUNICIPALITY DURING THE YEAR 2026
AND TO ESTABLISH THE TAX RATES TO BE LEVIED**

WHEREAS pursuant to Section 290 of the Municipal Act, 2001, as amended, (hereinafter referred to as "The Act"), a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312(2) of The Act, provides that, for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipal purposes;

AND WHEREAS Section 312(6) of The Act requires that the tax rates to be levied on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 of The Act;

AND WHEREAS the property assessment roll on which the **2026** taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential/Farm Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment", and the applicable subclasses pursuant to Section 7 of the Assessment Act, have been determined on the basis of the aforementioned property assessment roll;

AND WHEREAS the tax ratios and the tax ratio reductions for prescribed property subclasses on the properties for the **2026** taxation year have been set out in By-Law **2026-22**;

AND WHEREAS the tax rates on the assessment classes and the applicable subclasses have been calculated pursuant to the provision of the Municipal Act in the manner set out herein;

AND WHEREAS the education rates for all assessment classes shall be levied in accordance with Ontario Regulation Ontario Regulation 400/98 of the Education Act, as amended;

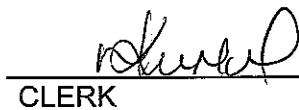
**NOW THEREFORE the Council of the Corporation of the Township of Bonfield
ENACTS AS FOLLOWS:**

1. THAT the Corporation adopts an Operating Budget with revenues totaling \$1,649,324 and expenditures totaling \$5,869,136 equalling a net municipal tax levy of \$4,219,812; Four Million, Two Hundred and Nineteen Thousand, Three Hundred and Twenty-four Dollars as detailed in Section 1 of Schedule "A" attached hereto and which forms part hereof as the gross estimate of the funds required during the year **2026** for general municipal purposes;
2. THAT the tax rates for **2026** municipal purposes, as calculated in Section 2 of Schedule "B" attached hereto, be hereby set;

3. THAT the taxes levied pursuant to the provision of this By-Law shall become due and payable in one installment being "**September 25, 2026**";
4. THAT the Treasurer of the Corporation of the Township of Bonfield shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this By-Law;
5. THAT the taxes payable, pursuant to this By-Law, shall be paid into the office of the Treasurer of the Corporation of the Township of Bonfield on or before the respective due date herein before setting forth;
6. THAT the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this By-Law;
7. THAT, in accordance with Section 345(3) of The Act, an initial penalty and then thereafter an interest charges of 1.25 per cent each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which default continues.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 14TH DAY OF APRIL 2026.


MAYOR


CLERK

THE CORPORATION OF THE TOWNSHIP OF BONFIELD

BY-LAW NO. 2026-23

SCHEDULE "A"

2026

SECTION 1: Municipal Estimates required from Taxation

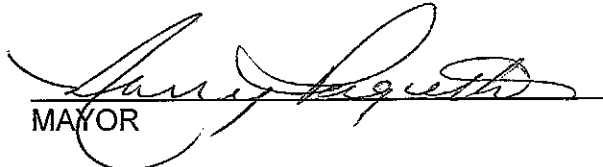
| | |
|--------------|-------------|
| Expenditures | \$5,869,136 |
| Revenues | \$1,649,321 |
| Levy | \$4,219,812 |


SECTION 2: Calculation of Taxes Rates based on Municipal Estimates

Calculations are based on the tax ratios set out in By-Law No. 2026-22 resulting in the following Tax Rates.

2026 Tax Rates Summary

| Class | Subclass | Education | Municipal | Total Tax Rate |
|-----------------------|-------------|------------|------------|----------------|
| Residential | Occupied | 0.00153000 | 0.01394073 | 0.01547073 |
| New Multi-residential | Occupied | 0.00153000 | 0.01394073 | 0.01547073 |
| Multi-residential | Occupied | 0.00153000 | 0.01394073 | 0.01547073 |
| Commercial | Occupied | 0.00880000 | 0.01403413 | 0.02283413 |
| Commercial | Excess Land | 0.00880000 | 0.00982389 | 0.01862389 |
| Commercial | Vacant Land | 0.00880000 | 0.00982389 | 0.01862389 |
| Industrial | Occupied | 0.00880000 | 0.01757926 | 0.02637926 |
| Industrial | Excess Land | 0.00880000 | 0.01142652 | 0.02022652 |
| Industrial | Vacant Land | 0.00880000 | 0.01142652 | 0.02022652 |
| Aggregate Extraction | Occupied | 0.00511000 | 0.01430436 | 0.01941436 |
| Landfills | Occupied | 0.00880000 | 0.03553905 | 0.04433905 |
| Pipelines | Occupied | 0.00668371 | 0.01090530 | 0.01758901 |
| Farm | Occupied | 0.00038250 | 0.00348518 | 0.00386768 |
| Managed Forests | Occupied | 0.00038250 | 0.00348518 | 0.00386768 |


MAYOR


CLERK

2026 Operating Budget Public

| | I | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|------|--|----------------|--------------|----------------|-------------|-------------|------------|----------------|---|---|---|----|----|
| Desc | 2023 Actual | 2024 Actual | 5 YR Average | 2025 Budget | 2025 Actual | 2026 Budget | Notes | | | | | | |
| 1 | | | | | | | | | | | | | |
| 2 | Township Budget April 14, 2026 Council | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 200 | Revenues | | | | | | | | | | | | |
| 201 | Transfers and Provincial Funding | | | | | | | | | | | | |
| 218 | Subtotal Transfers and Funding | (985,847.96) | 778,284.30 | (1,079,854.63) | 809,200.00 | 809,200.00 | 869,800.00 | | | | | | |
| 219 | | | | | | | | | | | | | |
| 220 | General Government | | | | | | | | | | | | |
| 229 | Subtotal General Government Taxes | -554,7849.24 | 168,831.66 | -398,2821.158 | 95,000.00 | 144,406.87 | 105,000.00 | | | | | | |
| 240 | Subtotal Gen Gov Operations | (86,479.06) | 146,354.25 | (57,294.85) | 73,850.00 | 126,571.12 | 62,750.00 | | | | | | |
| 241 | EcdDev Grants / Revenue | 0 | | | | | 46,833.00 | Study / Intern | | | | | |
| 242 | Total General Government | (5,634,328.30) | 315,185.91 | (4,046,081.51) | 168,850.00 | 270,976.99 | 214,583.00 | | | | | | |
| 243 | | | | | | | | | | | | | |
| 244 | Protection to Persons and Property | | | | | | | | | | | | |
| 247 | Subtotal PPP - OPP | -8172.04 | 13,857.35 | (9,286.27) | 7,500.00 | 110.00 | 1,000.00 | | | | | | |
| 255 | Subtotal PPP - Fire | (12,290.91) | 13,045.33 | (21,066.52) | 74,904.00 | 69,343.34 | 38,408.00 | | | | | | |
| 259 | Subtotal PPP Building | (56,068.00) | 65,465.88 | (48,518.66) | 60,000.00 | 80,076.00 | 65,000.00 | | | | | | |
| 260 | AVC - Tags & Impoundment Fees | -3 | 604.00 | (129.40) | 500.00 | 1,016.11 | 500.00 | | | | | | |
| 262 | Protection to Persons and Property Subtotal | (76,533.95) | 93,323.71 | (79,071.09) | 142,904.00 | 150,545.45 | 104,908.00 | | | | | | |
| 263 | | | | | | | | | | | | | |
| 264 | Health Care Services | | | | | | | | | | | | |
| 268 | Bonfield Medical Centre | (120,940.03) | 220,920.01 | (140,059.04) | 247,940.00 | 270,083.33 | 265,000.00 | | | | | | |
| 276 | Mount Pleasant Cemetery Subtotal HC Cemetery | (1,033.76) | 3,788.76 | (2,540.54) | 1,700.00 | 1,649.16 | 1,350.00 | | | | | | |
| 277 | Subtotal Health Care Services | (121,973.79) | 224,708.77 | (142,599.58) | 249,640.00 | 271,732.49 | 266,350.00 | | | | | | |
| 278 | | | | | | | | | | | | | |
| 279 | Public Works | | | | | | | | | | | | |
| 288 | Subtotal Public Works Operations | (574,933.73) | 56,973.66 | (161,235.58) | 50,000.00 | 463,223.47 | 85,900.00 | | | | | | |
| 289 | Environmental Services | | | | | | | | | | | | |
| 294 | Subtotal Landfill Site | (27,756.28) | 163,921.92 | (55,259.04) | 34,100.00 | 50,645.57 | 40,200.00 | | | | | | |

2026 Operating Budget Public

| | I | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|-----|-----------------------------------|---|--------------|-------------|----------------|---|---|---|--------------|---|--------------|--------------|---------------|
| | Desc | | 2023 Actual | 2024 Actual | 5 YR Average | | | | 2025 | | 2025 Actual | 2026 | Notes |
| 1 | Subtotal Recycling | | (32,562.12) | 34,056.35 | (26,647.62) | | | | 4,600.00 | | 23,372.84 | 7,200.00 | |
| 298 | Subtotal Public Works | | (60,318.40) | 197,978.27 | (81,906.66) | | | | 88,700.00 | | 637,241.88 | 133,300.00 | |
| 300 | | | | | | | | | | | | | |
| 301 | Parks and Recreation | | | | | | | | | | | | |
| 312 | Subtotal Parks and Recreations | | (26,791.44) | 29,774.82 | (19,039.74) | | | | 31,500.00 | | 24,623.60 | 41,745.00 | |
| 313 | | | | | | | | | | | | | |
| 314 | | | | | | | | | | | | | |
| 315 | Library Services | | | | | | | | | | | | |
| 324 | Subtotal Library Services | | (6,353.75) | 7,659.00 | (6,722.09) | | | | 7,642.00 | | 9,794.10 | 8,238.00 | Levy =94269 |
| 325 | | | | | | | | | | | | | |
| 326 | Planning and Development | | | | | | | | | | | | |
| 330 | Subtotal Planning and Development | | (7,385.00) | 12,353.67 | (11,460.73) | | | | 12,400.00 | | 11,669.50 | 10,400.00 | |
| 331 | | | | | | | | | | | | | |
| 332 | Total Revenues | | (874,290.06) | 622,771.90 | (3,358,214.13) | | | | 1,510,836.00 | | 2,085,784.01 | 1,649,324.00 | storm reserve |
| 333 | | | | | | | | | | | | | |

2026 Operating Budget Public

| I | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|-----|---|---------------------|---------------------|---------------------|---|---------------|---|---------------------|---|--|---------------------|-------|
| 1 | Desc | 2023 Actual | 2024 Actual | 5 YR Average | | | | 2025 | | 2025 Actual | 2026 | Notes |
| 354 | | | | | | | | | | 2025 Actual | 2026 | |
| 355 | | | | | | | | | | Township of Benfield Budget April 14, 2026 | | |
| 356 | General Government | | | | | | | | | | | |
| 365 | Subtotal Council Expenses | 88,359.71 | 85,669.68 | 84,149.82 | | | | 82,675.00 | | 70,247.20 | 81,100.00 | |
| 425 | Subtotal :General Government Opera | 922,142.46 | 958,510.06 | 952,944.21 | | | | 1,033,587.00 | | 964,778.96 | 1,077,153.94 | |
| 426 | Total General Government | | | | | | | | | | | |
| 427 | | 1,010,502.17 | 1,044,179.74 | 1,037,094.04 | | 200,370.88 | | 1,116,262.00 | | 1,036,026.16 | 1,158,253.94 | |
| 428 | Protection to Persons and Property | | | | | | | | | | | |
| 429 | Fire Department | | | | | | | | | | | |
| 466 | Subtotal FD Operations | 166,629.84 | 225,089.24 | 184,620.40 | | wages / bunk, | | 281,115.20 | | 233,017.84 | 292,823.25 | |
| 467 | | | | | | | | | | | | |
| 485 | Subtotal FD Buildings | 23,461.42 | 25,869.06 | 21,376.49 | | | | 38,120.00 | | 26,520.64 | 64,858.00 | |
| 508 | Subtotal Fire Department Equipment | 19,318.92 | 80,247.93 | 29,247.56 | | | | 29,350.00 | | 22,055.24 | 14,600.00 | |
| 509 | Subtotal Fire Department | 209,410.18 | 331,206.23 | 235,244.44 | | | | 348,585.20 | | 281,593.72 | 372,281.25 | |
| 510 | | | | | | | | | | | | |
| 511 | | | | | | | | | | | | |
| 512 | Emergency Management | | | | | | | | | | | |
| 523 | Subtotal Emergency Management | 26,301.99 | 30,003.92 | 21,811.94 | | | | 79,325.00 | | 64,439.43 | 42,765.00 | |
| 524 | Building Department | | | | | | | | | | | |
| 552 | Subtotal Building Department | 53,292.59 | 99,116.06 | 53,601.56 | | | | 99,100.00 | | 72,686.03 | 98,040.00 | |
| 553 | Bylaw Services | | | | | | | | | | | |
| 564 | Subtotal Bylaw Services | 12,790.80 | 13,104.31 | 13,116.31 | | | | 9,157.00 | | 3,307.30 | 28,569.14 | |
| 565 | | | | | | | | | | | | |
| 566 | Police Services | | | | | | | | | | | |
| 581 | Subtotal Police Services | 328,218.12 | 339,859.25 | 338,484.11 | | | | 389,537.54 | | 348,750.52 | 391,936.33 | |
| 582 | NBIMCA - Levy | 33,740.00 | 32,988.00 | 31,514.20 | | | | 33,250.00 | | 33,143.00 | 33,548.00 | |
| 583 | | | | | | | | | | | | |
| 584 | Total for Protection to Persons and Property | 663,753.68 | 846,277.77 | 693,772.55 | | | | 958,954.74 | | 803,920.00 | 967,139.72 | |

2026 Operating Budget Public

| | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|-----|--|-------------------|---------------------|-------------------|------------------------------|---|---|---------------------|---|---------------------|---------------------|----------------------|
| 1 | Desc | 2023 Actual | 2024 Actual | 5 YR Average | | | | 2025 | | 2025 Actual | 2026 | Notes |
| 585 | Health and Family Services | | | | | | | | | | | |
| 606 | Medical Centre | 109,975.31 | 134,740.51 | 111,735.92 | | | | 145,950.00 | | 116,374.06 | 153,164.00 | |
| 622 | Subtotal Medical Center Operating | 34,230.25 | 68,504.90 | 36,091.29 | | | | 100,990.00 | | 108,112.11 | 98,439.16 | |
| 623 | Subtotal Medical Center Building | 144,205.56 | 203,245.41 | 147,827.21 | | | | 246,940.00 | | 224,486.17 | 251,603.15 | |
| 624 | Total Medical Center | | | | | | | | | | | |
| 626 | Health Care Agencies | | | | | | | | | | | |
| 627 | Mattawa Hospital-Physician Recruit | 68,052.58 | 1,200.00 | 240.00 | | | | 1,200.00 | | 1,200.00 | 1,200.00 | |
| 628 | Health Unit Requisition | 577,956.00 | 70,096.00 | 67,544.64 | 5% - 2 from reserves | | | 73,600.00 | | 73,601.00 | 76,475.00 | 4% |
| 629 | DNSSAB | 104,381.31 | 598,929.00 | 558,625.53 | In. 3.63%(\$20,973 per email | | | 613,905.30 | | 624,726.99 | 657,291.00 | 5.10% |
| 630 | Cassellholme Requisition | 750,389.89 | 108,228.00 | 112,958.46 | per plan | | | 110,670.00 | | 108,091.92 | 108,579.00 | |
| 631 | Cassellholme Reserve | 24,000.00 | 90,000.00 | 24,000.00 | | | | 120,000.00 | | 120,000.00 | 150,000.00 | pd interest \$60,000 |
| 632 | Health Agencies (ABC) | | | | | | | | | | | |
| 637 | Cemetery | 762.51 | 600.00 | 984.27 | | | | 2,700.00 | | 747.69 | 1,700.00 | |
| 638 | Subtotal Cemetery | | | | | | | | | | | |
| 639 | Total Health Care and Family Services | 895,357.96 | 1,072,298.41 | 912,180.11 | | | | 1,169,015.30 | | 1,152,853.77 | 1,246,848.15 | |
| 640 | Public Works Department | | | | | | | | | | | |
| 666 | Subtotal General Administration | 325,378.20 | 83,887.51 | 226,684.87 | | | | 100,105.00 | | 477,494.69 | 131,780.00 | |
| 670 | Subtotal Training | 7,795.16 | 7,815.99 | 5,193.81 | | | | 10,000.00 | | 8,315.51 | 10,500.00 | |
| 674 | Subtotal Capital Loans | 92,571.02 | 212,294.53 | 93,383.04 | | | | 255,791.39 | | 191,588.80 | 254,852.20 | |
| 735 | Subtotal Staff Costs | 638,882.76 | 623,522.13 | 584,389.37 | | | | 682,000.00 | | 680,521.20 | 745,610.00 | |
| 743 | Subtotal Bridges and Culverts | 22,341.38 | 21,860.16 | 35,474.30 | | | | 36,500.00 | | 22,920.19 | 36,500.00 | |
| 747 | Subtotal Cold Patching | 38,793.97 | 17,876.62 | 27,042.27 | | | | 20,000.00 | | 7,363.45 | 30,000.00 | |
| 752 | Subtotal Dust Control | 63,484.47 | 75,330.96 | 61,344.18 | | | | 110,750.00 | | 64,530.53 | 64,000.00 | |

2026 Operating Budget Public

| | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---|---|---|----|----|
| Desc | 2023 Actual | 2024 Actual | 5 YR Average | 2025 | 2025 Actual | 2026 | Notes | | | | | |
| 1 | | | | | | | | | | | | |
| 758 | Subtotal Gravel Program | 76,163.74 | 249,815.71 | 98,068.73 | 260,000.00 | 203,133.61 | 302,000.00 | | | | | |
| 765 | Subtotal Brushing and Ditching | 28,352.67 | 20,576.72 | 25,223.42 | 6,500.00 | 11,738.88 | 13,000.00 | | | | | |
| 769 | PW CONT Subtotal Signs / Safety | 21,331.49 | 17,739.07 | 15,817.47 | 23,000.00 | 20,052.25 | 26,000.00 | | | | | |
| 774 | Subtotal Winter Control | 328.40 | 64,329.66 | 238.06 | 70,400.00 | 76,203.61 | 88,270.00 | | | | | |
| 775 | Subtotal Operating Programs | 250,796.12 | 457,528.90 | 263,208.44 | 526,150.00 | 405,942.52 | 559,770.00 | | | | | |
| 818 | Subtotal Vehicles and Equipment | 242,757.60 | 219,109.36 | 231,284.01 | 272,520.00 | 261,496.97 | 290,900.00 | | | | | |
| 829 | Subtotal Building | 31,623.97 | 29,842.88 | 32,118.05 | 71,900.00 | 60,001.69 | 44,700.00 | | | | | |
| 835 | Subtotal Street Lights | 12,288.27 | 11,699.77 | 13,336.06 | 13,500.00 | 11,712.28 | 14,500.00 | | | | | |
| 836 | Subtotal Public Works | 1,602,093.10 | 1,645,701.07 | 1,449,697.65 | 1,931,966.39 | 2,097,073.66 | 2,052,612.20 | | | | | |
| 837 | Environmental Services | | | | | | | | | | | |
| 850 | Subtotal Environmental Services | 17,342.36 | 113,171.22 | 60,104.74 | 74,970.00 | 69,987.53 | 74,500.00 | | | | | |
| 851 | Total Public Works | 1,619,435.46 | 1,758,872.29 | 1,509,702.39 | 2,006,936.39 | 2,167,061.19 | 2,127,112.20 | | | | | |
| 852 | | | | | | 196,595.70 | | | | | | |
| 854 | Parks and Recreation | | | | | | | | | | | |
| 867 | Subtotal Parks | 84,921.58 | 44,280.28 | 58,661.08 | 51,100.00 | 47,932.93 | 82,305.00 | | | | | |
| 883 | Subtotal Events and Programs | 24,397.43 | 22,651.48 | 15,975.63 | 24,500.00 | 18,601.07 | 33,245.38 | | | | | |
| 884 | Subtotal Mince | 23,333.69 | 25,536.46 | 25,871.44 | 30,800.00 | 27,524.74 | 61,705.00 | | | | | |
| 885 | Subtotal Administration Expense | 87,784.73 | 20,665.40 | 50,988.06 | 43,100.00 | 36,278.80 | 22,100.00 | | | | | |
| 886 | | | | | | | | | | | | |
| 887 | Total Parks and Recreation | 135,515.85 | 68,853.34 | 92,835.12 | 98,400.00 | 82,404.61 | 117,050.38 | | | | | |
| 888 | | | | | | | | | | | | |
| 889 | Library Services | | | | | | | | | | | |
| 917 | Program Expenses | 3,100.90 | 19,201.48 | 8,039.00 | 19,800.00 | 21,657.74 | 20,800.00 | | | | | |
| 918 | Staff Costs | 64,536.65 | 68,391.81 | 65,220.27 | 74,125.00 | 66,901.27 | 69,216.00 | | | | | |
| 919 | Building Costs | 2,840.54 | 2,891.39 | 2,354.10 | 5,829.00 | 5,705.48 | 6,581.00 | | | | | |
| 920 | Admin/operating Costs | 19,355.88 | 12,210.40 | 9,618.96 | 4,494.00 | 4,125.07 | 5,900.00 | | | | | |
| 922 | Total Library Services | 89,833.97 | 102,695.08 | 85,232.32 | 104,248.00 | 98,389.56 | 102,497.00 | | | | | |

2026 Operating Budget Public

| | I | J | P | R | T | U | V | W | X | Y | Z | AA | AB |
|-----|---|------------------------------------|-------------|-------------|--------------|---|---|---|-----------|---|--------------|--------------|----------------|
| | | | 2023 Actual | 2024 Actual | 5 YR Average | | | | 2025 | | 2025 Actual | 2026 | Notes |
| 1 | | Desc | | | | | | | | | | | |
| 923 | | | 4549.03 | | 909.81 | | | | | | | | |
| 924 | | Planning and Development | | | | | | | | | | | |
| 939 | | Total Planning and Development | 31,801.85 | 23,874.67 | 31,021.89 | | | | 41,300.00 | | 31,834.13 | 150,235.00 | EcdDev/OP |
| 940 | | | | | | | | | | | | | |
| 941 | | Total Operating Costs | | | | | | | 5,495,116 | E | 5,371,489.41 | 5,869,136.39 | Expenses |
| 942 | | | | | | | | | | | | | |
| 943 | | Total Revenues | | | | | | | 1,510,836 | R | 2,085,784.01 | 1,649,324 | Revenue |
| 944 | | Total Tax Levy Requirements | | | | | | | 3,984,280 | L | 3,285,705 | 4,219,812 | Levy 3.1% |
| 945 | | | | | | | | | | | | 663,444 | School |
| 984 | | | | | | | | | | | | 235,532 | Levy Change \$ |
| 985 | | | | | | | | | | | | | |

NOTE: Capital YE c