THE CORPORTION OF THE
TOWNSHIP OF MOONBEAM

2026 OPERATIONAL AND CAPITAL INVESTMENT BUDGET

ADOPTED BY COUNCIL ON MAY 7, 2026



REQUIREMENTS UNDER THE MUNICIPAL ACT:

Legal obligation : article 290(1) –

◦ Council must adopt estimates of all the sums required over the next year for the purpose of the municipality

◦ The budget should be prepared during the year or the previous year.

Must present a balanced budget : article 290(2) –

◦ The budget must provide that estimated revenues equal expenses.

BUDGET OVERVIEW	2025	2026	Variance	Variance explanations
Government Services	621,440	1,501,750	+141.65%	The variance is primarily attributable to the reclassifications of expenses that were accounted for in the Finances and Transfers Department in 2025 and reclassed in 2026 to the proper department.
Protection and Emergency Services	345,410	438,141	+26.85%	The increase is primarily attributable to higher costs associated with mandatory services, including policing, as well as personnel costs for a position that was not previously reflected on the municipal payroll.
Transportation Services	1,227,367	1,453,942	+18.46%	The increase in Public Works reflects additional labour and expanded road maintenance.
Health, Social and Family Services	525,707	556,574	+5.87%	The increase is primarily attributable to higher costs associated with mandatory services, including Northeastern Public Health.
Community, Cultural and Recreational Services	459,102	428,040	-6.77%	The decrease in Community, Recreation and Cultural expenditures is primarily attributable to the closure of the Cultural Centre resulting in a reduced programming.
Planning and Development Services	502,875	647,592	+28.78%	The increase is mainly due to higher legal and professional fees related to planning and economic development activities
Finances and Transfers	1,063,983	205,343	-80.70%	The variance is primarily attributable to the reclassifications of expenses that were accounted for in the Finances and Transfers Department in 2025 and reclassed in 2026 to the proper departments.
Total Expenses	**4,745,884**	**5,191,520**	**+9.39%**	
Total Revenues *Transfer to Capital Investment*	**4,852,602** *-106,718*	**5,231,382** -39,862	**+7.81%**	
TOTAL OPERATIONAL BUDGET	**$ -**	**$ -**		

2026 Operational and Investment Budget – Adopted by Council on May 7, 2026

Where does our money come from?

1. Property taxes

Property taxes collected by the municipality are used to pay for services such as general administration, community activities and services, garbage and recycling collection, road maintenance, snow removal, street lighting, and fire management and protection.

Property taxes are calculated by multiplying :

The current property assessment **X** The taxe rate **=** Property taxes payable

Current property assessment:
The property assessment is the basis on which municipalities levy taxes. A strong assessment base is essential to a municipality's ability to generate revenue. The Municipal Property Assessment Corporation (SEFM or MPAC) is responsible for the evaluation and classification of properties in the township of Moonbeam.

Property assessments for the 2026 tax year will continue to be based on current values as of January 1, 2016 (i.e. the same assessment date used for the 2025 tax year).

BREAKDOWN OF EVALUATION BY PROPERTY TYPE

PROPERTY TYPE	2025 ASSESSMENT	2026 ASSESSMENT	%VARIANCE
Farming	562,100	547,300	- 2.63 %
Residential	116,140,160	117,734,860	+ 1.37%
Multi-Residential	489,000	489,000	0 %
Pipeline	27,603,000	27,603,000	0 %
Commercial	3,609,564	3,748,064	+ 3.84 %
Commercial vacant	91,500	91,500	0 %
Managed forests or protected lands	54,800	54,800	0 %
Industrial	1,505,100	1,505,100	0 %
Aggregate Extraction	41,000	30,300	- 26.10 %
Exempt	3,907,976	3,880,176	- 0.71 %
Total Assessment	**154,004,300**	**155,684,100**	**+ 1.09 %**

The Tax Rate
The tax rate is calculated by dividing the tax levy requirement by the property assessment amount to obtain the tax rates for each property category.

EVALUATION COMPARISON 2025 - 2026

PROPERTY TYPE	2025 ASSESSMENT	2025 TAX RATE	2026 LEVY	2026 LEVY BASED ON THE 2025 TAX RATE
Farming	562,100	0.00481831	547,300	2,637.06 $
Residential	116,140,160	0.01927321	117,734,860	2,269,128.68 $
Multi-Residential	489,000	0.02030047	489,000	9,926.93 $
Pipeline	27,603,000	0.01325033	27,603,000	365,748.86 $
Commercial	3,609,564	0.02348441	3,748,064	88,021.07 $
Commercial vacant	91,500	0.01643913	91,500	1,504.18 $
Managed forests or protected lands	54,800	0.00481831	54,800	264.04 $
Industrial	1,505,100	0.01668868	1,505,100	25,118.13 $
Aggregate Extraction	41,000	0.01668856	30,300	505.66
Exempt	3,907,976	-	3,880,176	-
Total Assessment	**154,004,300**		**155,684,100**	**2,762,854.62 $**

Property taxes are ultimately determined by how much money the municipality needs to provide you and your family with the services you need.

2. Grants

A grant is a non-refundable sum of money paid for a project. The subsidies and monetary transfers currently made to the municipality are either conditional or unconditional. Conditional grants are intended for a specific purpose and cannot be used for another project, while unconditional grants, such as the **Ontario Municipal Partnership Fund**, can be used for any purpose the municipality deems timely. The municipality budgets for subsidies each year and adjusts based on federal/provincial information transmitted such as new subsidies, increases and cancellations or reductions.

3. User Fees

User fees are amounts paid by users to access certain facilities, services, or activities. These fees help cover a portion of the costs associated with maintaining infrastructure and delivering services, while helping to reduce the impact on property taxes. They are established annually, reviewed by Council, and adopted by municipal by-law.

4. Fees and other costs

Fees and other costs represent a minimal portion of the Town's revenues. These fees include, among other things, tax certificate fees and penalty and interest fees on property taxes.

5. Licenses and Permits

The Township of Moonbeam issues licenses and permits for:

- Fire permits
- Permits to construct and development
- Licenses for cats and dogs registration
- Special event permits

6. Rental Fees

The municipality offers the township community spaces that can be used to organize assemblies, community, recreational and cultural events, weddings or other special events. Rental fees help cover all or part of the cost of providing specific services to residents such as recreational, community and cultural programs and provide relief from the tax rate while still ensuring the continuity of these services.

7. Other Revenues

Several other incomes such as reserves and reserve funds, partnership or shared services agreements, interest on investments and the sale of surplus land also help to reduce the tax rate.

What are reserves and reserve funds?

Reserves and reserve funds are established by the municipal council and by municipal by-laws. Provincial legislation may require municipalities to establish reserves for specific types of revenue. Reserves are generally part of an overall strategy to finance operational programs and projects. These funds help offset unforeseen expenses or revenue shortfalls. Money in reserves can come from budget surpluses, property tax levies or other revenues.

SCHEDULE OF CONSOLIDADTED REVENUES

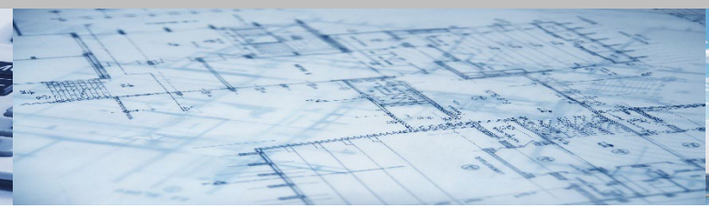
REVENUES	2025 BUDGET	2026 BUDGET
PROPERTY TAXES	**2,768,885**	**2,996,015**
Residential	2,230,647	2,418,140
Commercial / Industrial	97,861	108,188
Farming / Other Classes	369,409	394,996
Paiement in Lieu of Taxes	35,968	39,069
Supplementary / Omitted Taxes	35,000	35,000
TAXES COLLECTED ON BEHALF OF SCHOOL BOARDS	**465,580**	**467,282**
English Public School Board	103,634	106,344
English Separate School Board	8,432	7,259
French Public School Board	4,712	4,712
English Separate School Board	62,885	62,204
No Support	285,916	286,763
GRANTS AND FUNDING	**1,038,246**	**1,327,500**
Ontario Municipal Partnership Fund	1,031,300	1,112,902
Prisoner Transportation Fees Revenue	797	-
Canada Summer Jobs	2,408	-
Summer Employment	3,741	-
Ontario Community Infrastructure Funds	-	110,000
Canada Community Building Funds (CCBF)	-	50,000
Fire Protection Program		16,598
Potholes Prevention & Repairs Program		38,000
USER FEES & SERVICE CHARGES	**238,220**	**270,605**
Administration	950	3,040
Recreation & Community Services	62,695	79,200
Cultural Services	3,000	3,000
Public Works Services	133,275	126,865
Planning, Building & Development Charges	23,000	44,000
Licenses & Regulatory Fees	1,550	750
Moonbeam Cemetery	13,750	13,750
FINES AND PENALTIES	**59,800**	**62,100**
Provincial Offences Act Revenues (POA)	7,600	7,600
Penalty Fees & Interest	52,200	54,500
INVESTMENT INCOME	**30,000**	**46,750**
Interest on Investment	30,000	46,750

TRANSFER FROM OTHER FUNDS	**92,000**	**26,730**
Ministry of Municipal Affairs & Housing	92,000	-
Kapuskasing-Moonbeam Landfill Reserve	-	26,730
PROPERTY AND ASSET SALES	**20,000**	**-**
Sale of surplus Property	20,000	-
INTERGOVERNMENTAL REVENUES	**46,073**	**4,400**
Shared Services Revenues	46,073	4,400
OTHER	**30,000**	**30,000**
Miscellaneous Revenues	30,000	30,000
TOTAL OF REVENUES	**4,788,804 $**	**5,231,382 $**

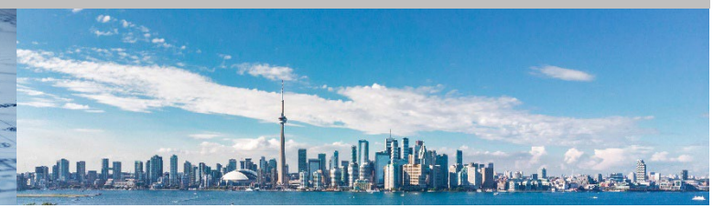
YOUR MUNICIPAL SERVICES FUNDED BY OPERATIONAL BUDGET:

ADMINISTERED BY THE TOWNSHIP





ADMINISTERED BY THE PROVINCE



Municipal Administration
- Customer service
- Tax billing and payment processing
- Issuance of permits and licences
- Elections and public meetings
- Information and records access

Emergency & Safety Services
- Fire protection (volunteer fire department)
- Emergency management planning
- By-law enforcement

Public Works
- Road maintenance (culverts)
- Winter Control
- Ditching, Drainage
- Street lighting

Environmental Services
- Waste Collection (Garbage)
- Recycling Site

Planning & Development
- Zoning and Land Uses
- Economic development initiatives
- Property inquiries and compliance

Community Services
- Community Centre
- Parks and playgrounds
- Cultural facility
- Recreational facilities

Cemetery Services
- Sale of burial plots and niches
- Interment and disinterment services
- Maintenance of cemetery grounds
- Record keeping and plot management
- Monument and marker regulations

Library Services *(Separate Board, funded by Township)*
- Public library operations
- Programming and literacy services

Policing
- Ontario Provincial Police (OPP)
- Law enforcement and public safety

Emergency Medical Services
- Ambulance Services
- Disease prevention, inspections, programs

Social Services & Housing
- Ontario Works (financial assistance)
- Social housing programs
- Childcare support

Court Services
- Provincial offences Administration
- Court-Related Services

SCHEDULE OF CONSOLIDATED EXPENSES

EXPENSES	2025 BUDGET	2026 BUDGET
GOVERNMENT SERVICES	**1,421,755**	**1,501,750**
Municipal Council	**87,346**	**128,683**
Elected Officials Compensation	81,346	89,683
Operations	6,000	39,000
Administration	**401,653**	**401,319**
Personnel Expenses	358,353	375,519
Operations	43,300	25,800
Finance	**96,831**	**148,741**
Operations	96,831	148,741
Legal Services	**10,000**	**10,000**
Legal Fees	10,000	10,000
Human Resources	**54,000**	**48,500**
Human Resources *(Softwares, Legal Fees, Employee training & Development)*	54,000	58,500
Municipal Building	**61,993**	**44,520**
Operations *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	61,993	44,520
Shared Services	**-**	**26,730**
Kapuskasing-Moonbeam Landfill Board *(Operation Costs)*	-	26,730
Boards & Committees	**211,280**	**210,975**
Public Library Board of Directors	191,280	190,975
Remi Ski Club Administration Board	20,000	20,000
Municipal Contributions	**35,000**	**15,000**
Donations & Sponsorships	35,000	15,000
Taxes Collected of Behalf of School Boards	**463,652**	**467,282**
English Separate School Board	50,616	50,424
French Separate School Board	161,932	161,029
English Public School Board	230,172	235,542
French Separate School Board	20,932	20,287
PROTECTIVE SERVICES	**378,235**	**438,141**
Fire Department	**95,919**	**135,379**
Personnel Expenses	45,500	66,241
Operations	14,025	13,469
Vehicles and Equipment	14,883	45,539
Firehall Maintenance & Repairs *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	21,511	10,130
Police Services	**254,316**	**281,580**

Police Services	246,943	274,107
911 Contribution	4,560	4,600
Ontario Provincial Police Detachment Board – Municipal Contribution	2,813	2,873
By-Law Enforcement Services	**28,000**	**21,182**
Personnel Expenses	-	14,094
Operations	28,000	2,710
Vehicle and Equipment	-	4,378
TRANSPORTATION SERVICES	**1,217,367**	**1,453,942**
Public Works	**1,019,573**	**1,238,488**
Personnel Expenses	617,658	481,648
Operations	20,300	12,650
Vehicles and Equipment	174,400	170,627
Roads & Street Maintenance	130,100	301,600
Streetlighting & Traffic Signals	22,210	17,500
Public Works Building Maintenance & Repairs *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	54,905	88,528
Waste Collection Services	**163,781**	**195,278**
Personnel Expenses	114,876	103,736
Operations	-	45,000
Vehicle and Equipment	48,905	46,542
Recycling Landfill Site	**34,013**	**20,176**
Personnel Expenses	8,013	60
Operations	20,500	20,00
Recycling Site Facility and Grounds Maintenance & Repairs *(Maintenance & Repairs, Insurance and Licenses)*	5,500	176
HEALTH & SOCIAL SERVICES	**525,707**	**556,574**
Health Services	**79,380**	**84,880**
Northeastern Public Health – Municipal Apportionment	66,000	79,180
Agreement - Committee to ensure the recruitment and retention of healthcare professionals in the Kapuskasing region (5 years)	13,380	5,700
Moonbeam Cemetery	**4,883**	**5,555**
Cemetery Grounds and Buildings *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	4,883	5,555
Social and Family Services	**441,444**	**466,139**
Cochrane District Services Board – Municipal Apportionment	395,344	420,039
North Centennial Manor	46,100	46,100
COMMUNITY, CULTURAL AND RECREATIONAL SERVICES	**459,102**	**428,040**
Administration & Staffing	**93,676**	**160,457**
Personnel Expenses	75,776	82,369
Operations	17,900	71,210
Vehicles and Equipment	-	6,878
Community Services	**168,245**	**131,964**

Community Programming	50,000	50,000
Public Library *(Maintenance & Repairs, Insurance and Licenses)*	6,222	13,019
Raymond-Bouchard Community Centre	112,023	68,945
Cultural Services	**42,240**	**32,735**
Cultural Programming	25,000	15,000
Cultural Centre Maintenance & Repairs *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	17,240	17,735
Recreational Services	**154,941**	**102,884**
Recreational Supplies	10,000	5,000
Sportsplex *(Wages, Benefits, Utilities, Maintenance & Repairs, Licensing & Insurance)*	51,724	33,773
Ouellette Bay Dome *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	9,178	6,903
Recreational Fields Cantine *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	10,508	5,172
Chevaliers de Colomb Municipal Park *(Maintenance & Repairs, Insurance and Licenses)*	6,201	2,520
Nature Trails *(Maintenance & Repairs, Insurance and Licenses)*	15,371	1,945
Ouellette Bay Beach *(Maintenance & Repairs)*	11,000	6,200
Other Recreational Facilities and Grounds *(Maintenance & Repairs)*	27,000	26,860
PLANNING AND DEVELOPMENT SERVICES	**632,858**	**647,592**
Planning	**334,753**	**325,822**
Personnel Expenses	127,253	128,822
Operations	207,500	197,000
Municipal Economic Development	**150,122**	**171,211**
Personnel Expenses	138,320	151,579
Operations	-	10,000
Information Centre *(Utilities, Maintenance & Repairs, Insurance and Licenses)*	11,802	9,632
Economic Development Partners	**147,983**	**150,559**
Explore Moonbeam	147,983	150,559
FINANCING & TRANSFERS	**153,780**	**205,343**
Financing	**65,379**	**213,242**
Wages and Benefits *(summer students)*	65,379	-
Transfers	**88,401**	**205,343**
Transfer to Capital Investment	88,401	39,862
Transfer to Fire Department Reserve		20,757
Transfer to Infrastructure Reserve		105,978
Transfer to Municipal Building Reserve		13,838
Transfer to Roads Equipment Reserve		24,908
TOTAL EXPENSES	**4,788,804 $**	**5,231,382 $**

CAPITAL INVESTMENT

What is Capital Investment?

Capital investments are funds used to build, improve, or replace long-term assets like roads, buildings, and equipment that serve the community over many years.

What is an Asset?

An **asset** is anything the municipality owns that provides a service to the community.

Examples:

- Roads and bridges
- Water and sewer systems
- Buildings (arena, municipal office)
- Vehicles and equipment

What is an Asset Management Plan? (AMP)

An **Asset Management Plan** is a long-term strategy for **managing those assets over their entire life**.

It answers key questions like:

- What assets do we have?
- What condition are they in?
- When will they need repair or replacement?
- How much will that cost?
- How will we pay for it?

Key Funding & Investment Facts

(source: Township of Moonbeam Asset Management Plan 2024)

The AMP targets approximately:

- $1.6M annually for tax-funded assets
- Grant funding is an important part of the strategy, with the plan explicitly recommending continued applications to support capital projects.
- Grants are used to supplement core funding sources, helping reduce reliance on taxation alone.

Infrastructure Investment Context

- The Township manages tens of millions in infrastructure assets, including roads: $24.6M.

Annual investment needs are significant, for example: Roads alone require about $739K per year.

CAPITAL INVESTMENT OVERVIEW FOR 2026

Total Investment: $468,115

Focus Areas:

Our main focus for the 2026 Capital Investment is improving accessibility at the Community Hub to ensure inclusive access for all residents, maintaining reliable operations through the replacement of essential equipment such as tires, and supporting long-term infrastructure by continuing a road development project and finalization of the tennis/pickle courts.

Source of funding:

These investments are funded primarily through reserve funds and available grants, helping reduce the impact on the municipal tax levy.

2026 CAPITAL INVESTMENT BUDGET

FUNDING SOURCES	2026 BUDGET
TRANSFER FROM OPERATION LEVY	**39,862**
Transfer from operating levy	39,862
TRANSFER FROM RESERVES	**335,402**
Community Hub Reserve	46,362
Nature Trail Reserve	224,900
Accumulated Surplus	64,140
GRANTS AND FUNDING	**92,851**
Enhancing Access to Spaces for Everyone (EASE) Grant	55,443
Ontario Community Infrastructure Funds	37,408
TOTAL REVENUES	**468,115 $**

INVESTMENTS	2026 BUDGET
PROTECTIVE SERVICE	**8,000**
Rescue Truck Tire Purchase	8,000
TRANSPORTATION SERVICES	**37,408**
Chain of Lakes Road Development	37,408
HEALTH AND SOCIAL SERVICES	**18,400**
Columbarium purchase (Initial Deposit)	18,400
COMMUNITY, CULTURAL AND RECREATIONAL SERVICES	**404,307**
Community Hub (Accessibility ramp, storage shed, electrical outlets, tennis/pickle ball court resurfacing)	179,407
Rehabilitation in Nature Trails (Stone dust, gates replacement, signage and lookout repairs)	224,900
TOTAL REVENUES	**468,115 $**