

**The Corporation of the City of Temiskaming Shores**  
**By-law No. 2025-144**  
**Being a by-law to adopt the 2026 Municipal Budget for**  
**the City of Temiskaming Shores**

**Whereas** under section 284.16 (Powers and duties re. budget) of the Municipal Act, 2022, the head of council is responsible for preparing and presenting a proposed municipal budget to council; and council may review, amend, and adopt the budget in accordance with the regulations, subject to the head of council's veto; and

**Whereas** Ontario Regulation 530/22, made under the Municipal Act, 2001, prescribes the annual budget process whereby the head of council must prepare and table a proposed budget on or before February 1 of each year, council may pass a resolution to amend the proposed budget within 30 days (or a shortened period), the head of council may veto any such amendment within 10 days (or a shortened period), and council may override a veto by a two-thirds majority within 15 days (or a shortened period), after which the proposed budget is deemed adopted if no further action occur; and

**Whereas** Section 290(1) of the *Municipal Act, 2001* (SO. 2001, c.25) provides that 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 290(2) of the *Municipal Act, 2001* (SO. 2001, c.25) provides that the budget shall,

- a) in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general local municipality levy; and
- b) provide that the estimated revenues are equal to the estimated expenditures; and

**Whereas** Section 290(4) of the *Municipal Act, 2001* (SO. 2001, c.25) provides that in preparing the budget, the local municipality,

- a) shall provide for any operating deficit of any previous year and for the cost of the collection of taxes and any abatement or discount of taxes;
- b) may provide for taxes and other revenues that it is estimated will not be collected during the year; and
- c) may provide for such reserves as the municipality considers necessary; and

**Whereas** the Mayor issued a Mayoral Directive No. MDI-2025-001 on September 2, 2025 providing direction to the Chief Administrative Officer, the Director of Corporate Services and the Treasurer, to prepare the 2026 Operating and Capital Budgets for the City of Temiskaming Shores; and

**Whereas** Council adopted Resolution No. 2025-342 at the October 7, 2025 to reduce the time period under subsections 7(3) and 7(10) of O. Reg. 530/22 for passing a resolution to amend the proposed budget and for overriding the head of council's veto of a budget amendment, from 30 days to 19 days and from 15 days to 10 days, respectively; and

**Whereas** the Mayor issued a Mayoral Decision No. MDE-2025-003 on October 8, 2025, in accordance with section 7(6) of Ontario Regulation 530/22: Part VI.1 of the Municipal Act, 2001, and Section 284.16 of the Municipal Act, 2001, to shorten the period within which the Mayor may veto a resolution passed by Council to amend the Mayor's proposed 2026 Operating and Capital Budgets from ten (10) days to three (3) days; and

**Whereas** Council considered Staff's Budget Presentation at the November 18, 2025 Special Committee of the Whole Meeting and at the December 2, 2025 Special Regular Meeting of Council, and Memo No. 043-2025-CS at the December 16, 2025 Regular Council Meeting, and directed staff to prepare the necessary by-law to adopt the 2026 Municipal Budget for the City of Temiskaming Shores, for consideration at the December 16, 2025 Regular Council meeting; and

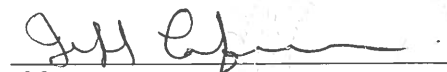
**Whereas** Public Notice was provided in the Temiskaming Speaker, the City's website, and on the City's social media, being at least seven (7) days prior to the passing of the by-law in accordance with By-law No. 2004-022, as amended informing the public of its intention to adopt the 2026 Municipal Budget; and

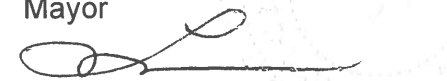
**Whereas** it is deemed necessary and expedient to adopt the capital and general operating budget for the City of Temiskaming Shores for the year 2026.

**Now therefore** the Council of The Corporation of the City of Temiskaming Shores hereby enacts the following as a by-law:

1. That the 2026 general levy, which the municipality intends to raise on all rateable property in the municipality, be hereby established at \$16,493,228.
2. That the 2026 Operating and Capital Budgets, attached hereto as Schedule "A", Schedule "B", Schedule "C" and Schedule "D" and forming part of this by-law, be hereby adopted, approved and authorized.

**Read a first, second and third time and finally passed** this 16<sup>th</sup> day of December, 2025.

  
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Mayor

  
\_\_\_\_\_  
Clerk

Schedule "A" to By-law 2025-144

General Operations

	<b>2026 Budget</b>
<b>Revenues</b>	
Grants	6,318,166
Taxation	17,238,078
Other Revenues	5,089,467
Education	3,026,139
Business Improvement Area	75,000
<b>Total Revenues</b>	<b>31,746,850</b>
<b>Expenditures</b>	
Municipal Operations	20,771,619
Health & Social Services	3,270,100
Policing	2,430,024
Libraries	467,907
Education	3,026,139
Business Improvement Area	75,000
<b>Total Expenditures</b>	<b>30,040,789</b>
<b>Transfer to Capital</b>	<b>1,706,061</b>

Schedule "B" to By-law 2025-144

Environmental Operations

	<u>2026 Budget</u>
<b>Revenues</b>	
User Fees	<u>5,889,807</u>
Total Revenues	<u>5,889,807</u>
<b>Expenditures</b>	<u>5,119,807</u>
<b>Transfer to Capital</b>	<u><u>770,000</u></u>

Schedule "C" to By-law 2025-144

2026 Capital Budget

	<u>2026 Budget</u>
<b>General Capital</b>	
Grants/Partnerships	3,845,476
Other Revenues	-
Debt	-
Transfer from Reserves	751,336
Expenditures	<u>6,302,873</u>
<b>Transfer from Operations</b>	<u><u>(1,706,061)</u></u>

	<u>2026 Budget</u>
<b>Environmental Capital</b>	
Grants	6,000,000
Debt	-
Transfer from Reserves	-
Expenditures	<u>6,770,000</u>
<b>Transfer from Operations</b>	<u><u>(770,000)</u></u>

Schedule "D" to By-law 2025-144

Reconciliation of Tax Levy Budget to PSAB

		<u>2026 Budget</u>
	Net General Operations	1,706,061
	Net Environmental Operations	770,000
	Net General Capital	(1,706,061)
	Net Environmental Capital	(770,000)
	<b>Tax Levy Budget</b>	<b>-</b>
<b>Add</b>	<b>Capital Expenditures</b>	13,072,873
	<b>Transfer to Reserves</b>	538,783
	<b>LTD Principal Repayments</b>	1,673,641
		<b>15,285,297</b>
<b>Less:</b>	<b>Transfer from Reserves</b>	988,836
	<b>LTD Proceeds</b>	-
	<b>Accretion Expense</b>	221,937
	<b>Amortization Expense</b>	4,552,891
		<b><u>5,763,664</u></b>
	<b>PSAB Surplus/(Deficit)</b>	<b><u><u>9,521,633</u></u></b>