

Budget Overview

Mayor's 2026 Budget



Township of Brock Profile



12,567 Population	7.9% Increase from 2016
49.4 % Male	50.6% Female
Average Age	43.5 years
<15 years	17%
15 to 24 Years	9.1%
25 to 34 Years	12.5%
35 to 44 Years	12.0%
45 to 54 Years	11.1%
55 to 64 Years	16.2%
Over 65 Years	22.0%

Local Assessment Base - 2025 Assessment Data

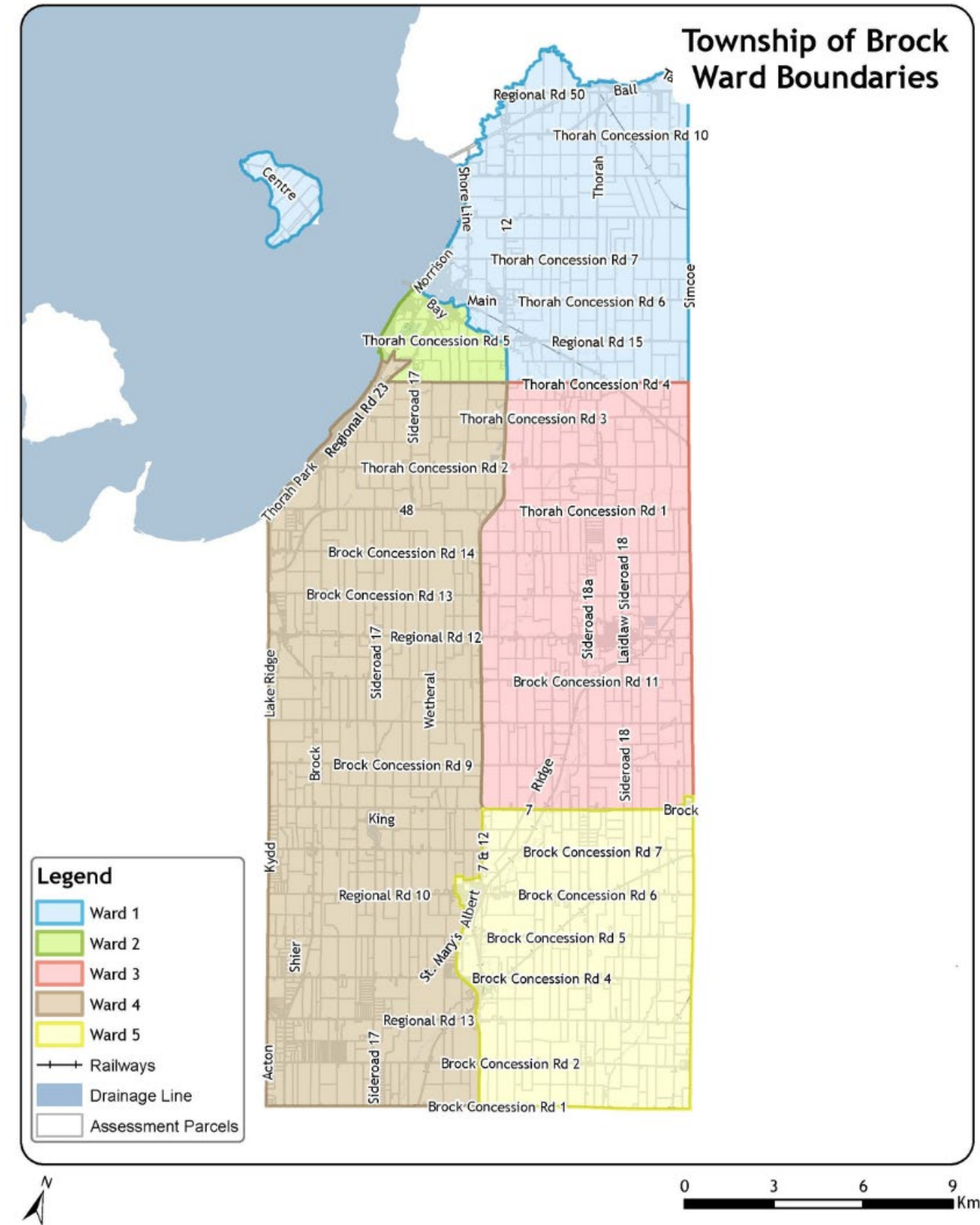
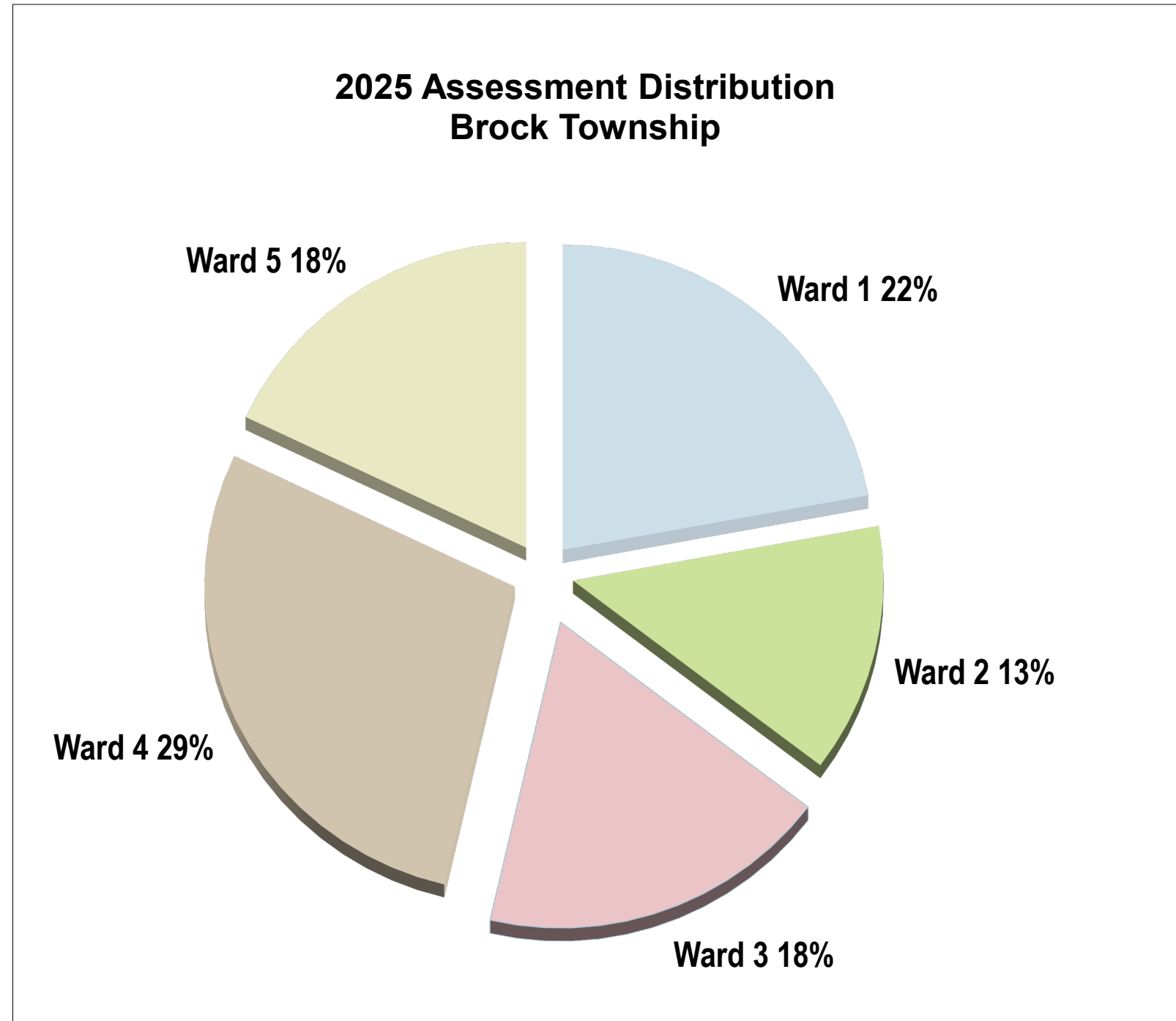


7,148 Total Properties in the Township

- 5,271 Residential Properties (73.74%)
- 832 Farm Properties (11.64%)
- 309 Commercial Properties (4.32%)
- 605 Exempt Properties (8.46%)
- 48 Industrial Properties (0.67%)
- 1 Pipeline (0.01%)
- 69 Managed Forest Properties (0.97%)
- 13 Aggregate Extraction Properties (0.18%)

\$2,514,695,309 Total Assessed Property Value in the Township (based on 2016 assessment)

Assessment Distribution



Township of Brock

The Township of Brock covers a large geography of approximately 424 square km and services a permanent population of over 12,600 and over 4,800 private dwellings.

Serving over 12,500 residents, the Township is responsible for providing key services such as local government administration (including Building and Planning, Clerks, IT, Treasury), roads infrastructure and maintenance, emergency services, protection services (Canine, By-Law and Traffic) and recreational facilities and parks.

Council for the Township of Brock consists of the following:

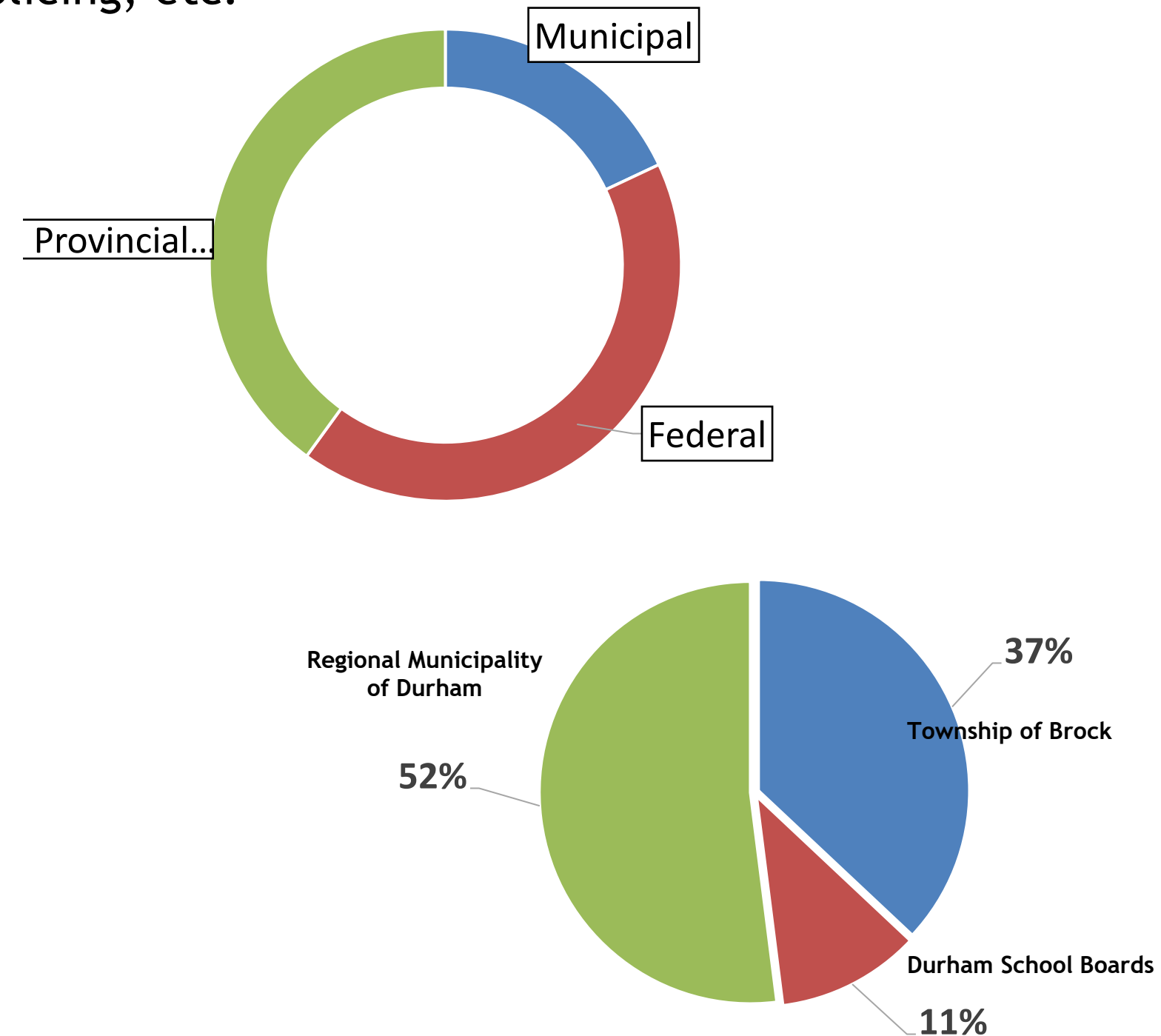
- Mayor Michael Jubb
- Regional Councillor, Cria Pettingill
- Ward 1 Councillor, Peter Frank
- Ward 2 Councillor, Claire Doble
- Ward 3 Councillor, Angela Canavan
- Ward 4 Councillor, Ron Hodgson
- Ward 5 Councillor, Lynn Campbell



Levels of Government

There are three levels of Government who have different responsibilities and authorities and all work together. Municipal taxes represent the smallest household taxation category but provide the services that directly impact homeowners almost daily. Municipal property tax is the smallest portion of the pie, and can be directly related to the services that are closest to homeowners such as roads, parks and recreation, fire, policing, etc.

Federal Government	Provincial Government	Municipal Governments
<ul style="list-style-type: none"> ▪ National Security, Defence, Military ▪ International Relations ▪ Postal Service ▪ Banking, Money ▪ Immigration ▪ Drug & Food Safety ▪ Making and enforcing laws 	<ul style="list-style-type: none"> ▪ Schools & Education ▪ Healthcare ▪ Social Assistance ▪ Energy and Natural Resources (Power Rates) ▪ Driving Licences ▪ Agriculture ▪ Provincial Roads 	<ul style="list-style-type: none"> ▪ Fire, Paramedics & Policing ▪ Local Roads ▪ Libraries, Parks, Arenas, Public Facilities ▪ Garbage ▪ Water ▪ Planning and Building ▪ Social and Child Care ▪ Long Term Care



While not a complete list, the following major services are provided by the Region of Durham and supported by the Tax Levy



Public Health Services



Regional Planning and Growth Management



Police Services



Maintenance of Main/ Regional Roads



Paramedic Services



Waste Management



Traffic Systems



Public Transit

**Services Provided
The Region of Durham**





Streetlights



**Roads services
winter control**



Libraries



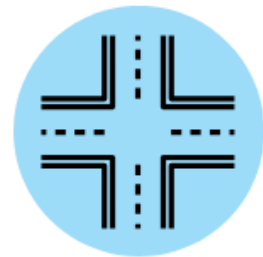
**Recreation
Programs**



**Fire & Emergency
Service**



**Policy
Planning**



**Maintenance of
Roads**



Crossing Guards



**Economic
Development**



**Infrastructure
Construction and
replacement**



**Community
Development and
Growth
Management**



**Asset
Management**



Sidewalks



**Maintenance of
Township
Facilities**



**Licences &
Permits**



**By-law Enforcement
and Animal Control
Services**

**Services
Provided By**



Mayor's Proposed 2026 BUDGET

The annual budget provides a foundation to meet the service and infrastructure needs of the community residents.

The Mayor has instructed staff to prepare a budget to finance the delivery of programs and services to the Community, according to Council approved service levels.

Council has approved policies for prudent financial management to ensure funds are being used in an optimal manner. Examples of financial policies include:

- Procurement Policy
- Debt Management Policy
- Reserve Policy
- Tangible Capital Assets Policy
- Asset Management Policy
- Asset Retirement Policy

Mayor's 2026 Budget Process

Step 1: Preparation

The budget is a crucial process balancing resource allocation and service plan execution according to Council's strategic priorities and community affordability.

The Mayor provided direction to staff to prepare the budget within parameters

The community was provided the opportunity to "share ideas & budget input" through an online budget survey

Open communication with the Mayor and Members of Council.

Departments analyzed previous and current budgets, financial reports, actual performance, trends, pressures and opportunities.

Department heads assessed work plans and built the budget in line with the Mayor's directive.

Mayor's 2026 Budget Process

Step 2: Review

A through staff-level examination & Mayor review to assess service delivery and capital management fiscal constraints and sustainability.

The Mayor met with Dept heads & chairs to discuss budgets, initiatives and priorities.

Under strong mayor legislation, proposing and adopting the Township's annual budget (subject To Council amendments, a Mayoral veto and a Council override process), lies with the Mayor.

Strong Mayor Legislative Framework

Step 3: Approval

Mayor is required to propose the budget by February 1.

- The Mayor cannot delegate the duty to prepare the budget
- After which, Council is responsible for preparing and adopting the budget.

Amendments

Council can amend the budget by passing a resolution within a 30-day review period.

Mayor has 10 days from the end of the council review period to veto any amendments.

Council may override a veto with a 2/3 vote, within 15 days after the veto period.

The Mayor and council can shorten their respective review periods

The review process is an integral part of the budget approval process, ensuring transparency and accountability in financial decisions that impact the community's well-being.

Budget Survey

34% of survey respondents reported being very satisfied or somewhat satisfied with the value of the services received from the Township, while approximately 27% are neutral and 36% are somewhat dissatisfied or very dissatisfied.

Main Respondent priorities for funding in the 2026 Budget:

- Roads, sidewalks and infrastructure maintenance - 82%
 - Snow removal and winter operations - 62%
 - Fire & Emergency Services - 55%
 - Local Business Development and Retention 51%
 - Parks and Recreation 42%
- In tying public comments from the survey to the Mayor's Proposed Budget, the Public Works Department Capital Budget represents approximately 66% of the total capital budget. The Public Works operating levy represents 46% of overall levy (before growth reduction) and approximately 51% of the total pre-growth levy increase for 2026. This demonstrates that the Township is dedicating significant funding towards the main resident priority of roads, sidewalks and infrastructure maintenance.

Budget Challenges

The Canadian economy has faced uncertainty amid geopolitical shifts, particularly changes in U.S. fiscal trade policy and resulting economic uncertainty.

Items affecting Township Budget:

- Continuing Trade War with the U.S. - creates economic uncertainty resulting in economic stalling
- Growth has slowed with has impacted new development starts - impacts development related fees and development charge collections
- Bank of Canada aggressive cutting of overnight interest rates has impacted investment income yields
- Outlook indicates that 2026 will be flat with minor economic growth

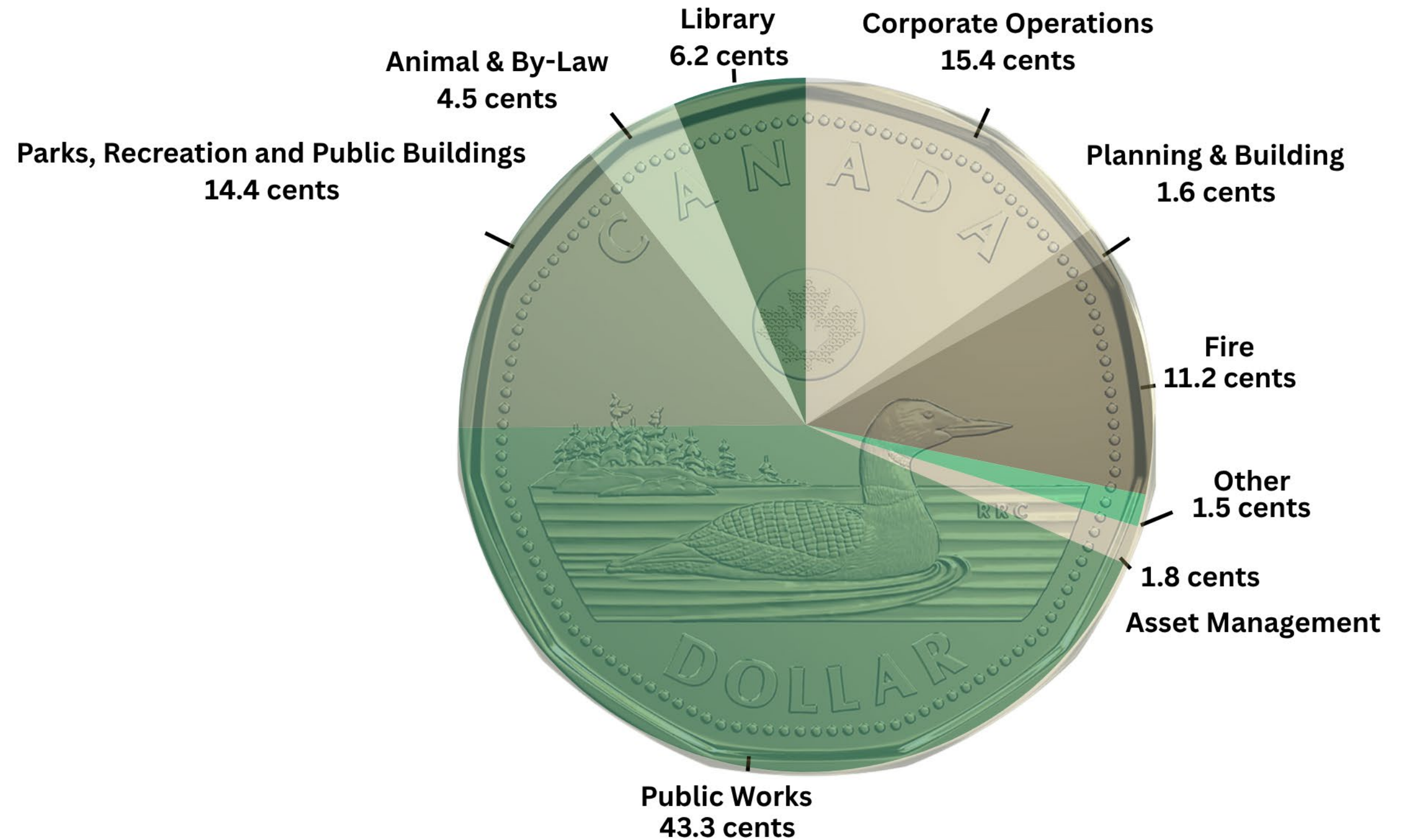


Where We (The Township) Are Spending The Money

Total Budget is: \$21,665,738

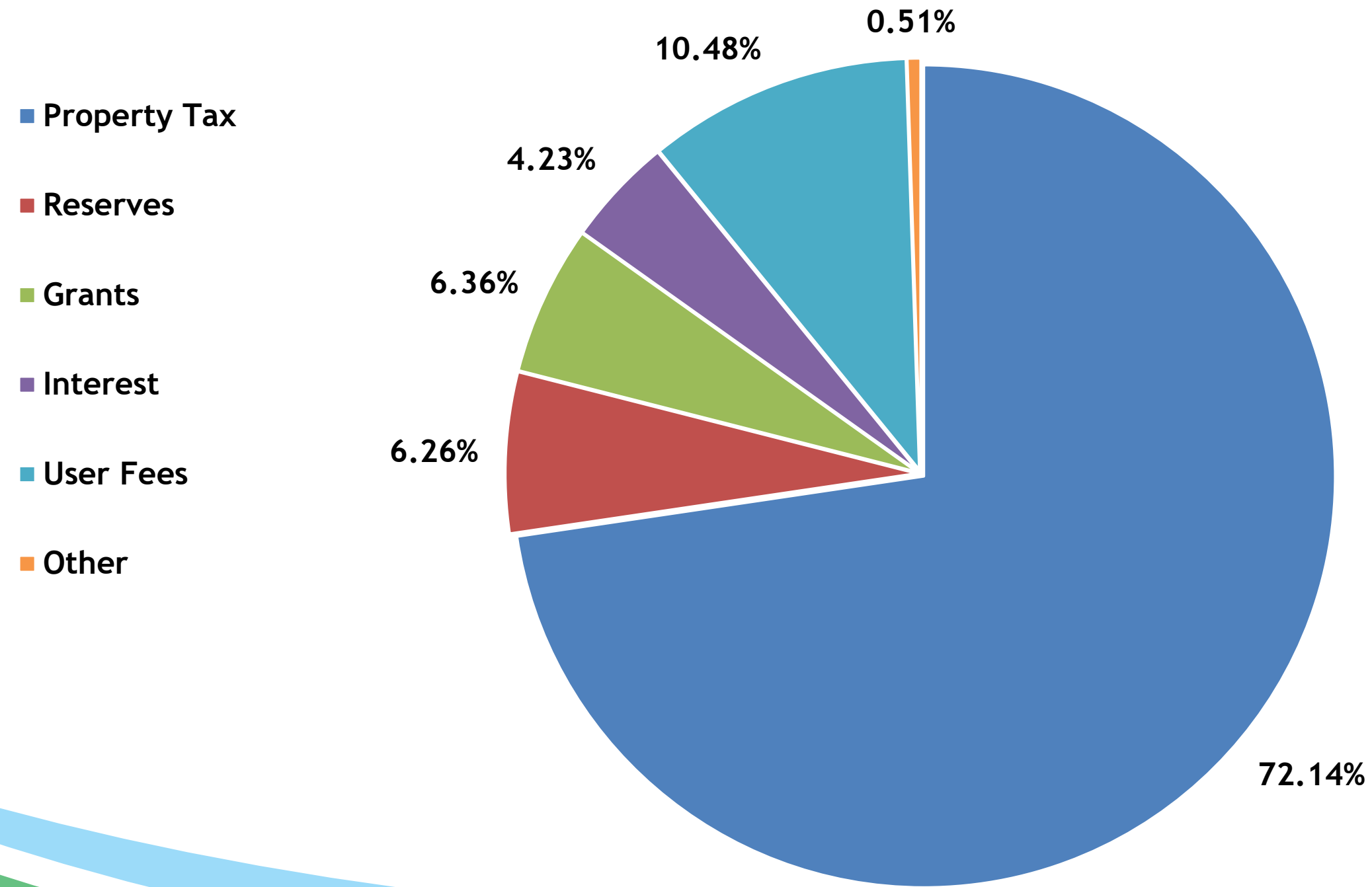
Operating: \$16,703,156

Capital: \$4,962,583



Operating Revenue

Total Operating Expenses of \$16,703,156 are reduced by operating revenues of approximately \$4,948,324 (an increase of \$192,163 from 2025) as follows:



Assessment Growth

Assessment growth funding comes from taxes levied on new homes and businesses. Every time a new home is built, or there is a property changes affecting the property assessment value, such as additions, pools, etc., the Township receives new assessment. This new assessment helps to reduce the impact of levy increases to existing property owners in the Township.

Realized Growth for 2026 is very low at approximately 0.65% or approximately \$73,023

Lower growth also affects the Development Charges the Township collects and this may have implications for development related activity in the future.

Based on the 2025 Levy, each 1% increase in levy is equivalent to approximately \$112,343

2026 Tax Levy Requirement

2026 Tax Levy & Impact:

\$11,681,808 overall levy an increase of approximately \$447,478 or 3.98% (after assessment growth)

Dedicated infrastructure levy of 2% (\$224,687)

General Operations 1.98% (\$222,791)

	2025 Share of Tax Bill	2026 Share of Tax Bill	2025 Taxes	2026 Budget Change	2026 Taxes	\$ Tax Increase	% Tax Increase
Brock Township	36.86%	36.55%	\$1,572.64	3.98%	\$1,635.23	\$62.59	1.47%
Region of Durham	52.38%	53.19%	\$2,234.61	6.5% Estimated	\$2,379.86	\$145.25	3.4%
Education	10.76%	10.26%	\$459.00	0%	\$459.00	\$0	0%
Total	100%	100%	\$4,266.25	4.87%	\$4,474.09	\$207.84	4.87%

Tax bill increase on a typical single-family home, assessed at \$300,000 is \$62.59

Per \$100,000 of residential assessment is \$20.86

This represents a 3.98% increase on the municipal portion or 1.47% on the total tax bill.

Reserves

Estimated Reserves January 1, 2026	\$19,931,213
Estimated Reserves December 31, 2026	\$18,651,185
Decrease in Reserves	\$1,280,028

Estimated Breakdown: Dec. 31, 2026:

Reserves	\$1,404,677
Deferred	\$3,266,676
Reserve Funds	\$13,979,832

Final Thoughts

Thank you for taking the time to review the Township of Brock's 2026 Budget.

Should you have any questions regarding the information presented, please do not hesitate to contact the Treasurer or a member of Council.

The next scheduled budget meetings are:

Special Council Budget Meeting - November 26, 2025

Special Council Budget Meeting, If required - December 1, 2025

Members of the public are invited to attend any of the upcoming Public Budget Meetings and to stay engaged and up to date with the 2026 budget conversations. The meetings will be broadcasted live on our website and the video recording will be available the next.

Member of Council/Staff	Contact Details
Mayor Michael Jubb	Michael.jubb@brock.ca
Regional Councillor Cria Pettingill	Cria.Pettingill@brock.ca
Councillor and Deputy Mayor Lynn Campbell	Lynn.Campbell@brock.ca
Councillor Angela Canavan	Angela.Canavan@brock.ca
Councillor Claire Doble	Claire.Doble@brock.ca
Councillor Peter Frank	Peter.Frank@brock.ca
Councillor Ron Hodgson	Ron.Hodgson@brock.ca
CAO – Michelle Willson	Michelle.Willson@brock.ca
Treasurer – Trena DeBruijn	budget@brock.ca