



**The Corporation of the Municipality of Whitestone**

**Agenda of Regular Council Budget Meeting  
Wednesday January 14, 2026 10:00 a.m.**

**by Zoom videoconferencing only**

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**(Video)**

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**(Phone Call Only)**

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*Every effort is made to record meetings with the exception of the Closed Session matters.*

*Both the audio and video are posted on the Municipal Website.*

*The written minutes are the official record of the meeting.*

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**1. Call to Order and Roll Call** **10:00 a.m.**

**National Anthem**

**Indigenous Land Acknowledgement Statement**

*The Municipality of Whitestone recognizes all of Canada resides on traditional, unceded and/or treaty lands of the Indigenous People of Turtle Island.*

*We recognize our Municipality on The Robinson Huron Treaty territory is home to many past, present and future Indigenous families.*

*This acknowledgment of the land is a declaration of our commitment and collective responsibility to reconcile the past, and to honour and value the culture, history and relationships we have with one another.*

**2. Disclosure of Pecuniary Interest**

**3. Approval of Agenda ®**

**4. Presentations and Delegations - None**

**Move into Committee of the Whole ®**

**5. Committee of the Whole**

5.1 2026 Proposed Capital Budget

- Report FIN-2026-01 from Treasurer Jessica Sinkowski

**Reconvene into Regular Meeting ®**

**Matters Arising from Committee of the Whole ®**

**6. Public Meeting - None**

**7. Consent Agenda - None**

**8. Accounts Payable - None**

**9. Staff Reports - None**

**10. By-laws - None**

**11. Business Matters - None**

**12. Correspondence - None**

**13. Councillor Items - None**

**14. Questions from the Public**

**15. Closed Session - None**

**16. Confirming By-law ®**

**17. Adjournment ®**



# Municipality of Whitestone

## Report to Council

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**Prepared for:** Council

**Department:** Finance

**Agenda Date:** January 14, 2026

**Report No:** FIN-2026-01

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**Subject:**

2026 Proposed Capital Budget

**Recommendation:**

THAT The Council of the Municipality of Whitestone hereby receives report FIN-2026-01 2026 Proposed Capital Budget for information purposes.

AND THAT Council direct staff to include the proposed reserve contributions and capital levy funding in the 2026 Draft Operating Budget for Council's consideration.

**Background:**

The purpose of this report is to present the proposed 2026 capital projects for Council's consideration, along with contextual financial information to support informed decision-making. The report includes a summary of proposed projects, funding considerations, and an updated forecast of reserve balances, including recommended reserve contributions. The proposed 2026 capital program consists of a limited number of projects (approximately 24 initiatives) focused on priority asset needs and operational requirements.

**Analysis:**

Project Submission & Evaluation Approach

Departments were requested to submit capital project proposals using a standardized template to ensure consistency in project descriptions, rationale, and costing information. Where submissions were provided at a high level or with limited detail, projects have been presented as submitted, with any limitations noted for Council's awareness.

## Summary of Proposed 2026 Capital Projects

A summary of the proposed 2026 capital projects is provided in Appendix A along with project information sheets for each proposed project. Each project includes a brief description, business case, linkage to the Strategic Plan, estimated costs, and proposed funding sources.

## Funding & Reserve Considerations

An updated forecast of 2025 and 2026 year-end reserve balances is attached as Appendix B. Based on current projections, the Municipality is expected to remain in a stable reserve position heading into 2026, allowing select capital projects to be funded on a pay-as-you-go basis without reliance on new debt.

An increase of \$65,000, bringing total annual contributions to \$550,000, to the Asset Management Reserve is recommended in order to get closer to the annual capital funding target of \$1.1 million as recommended in the 2024 Asset Management Plan, as well as to offset a reduction in annual OCIF funding. Contributions to other equipment reserves are recommended to stay at 2025 levels until a long-term capital forecast is complete.

Selected administrative projects and projects involving the acquisition of new assets are recommended to be funded from the tax levy, as existing reserves are intended primarily for the management and replacement of current assets rather than the purchase of new ones. As a result, the proposed capital funding from the tax levy for 2026 is higher than in 2025. However, it is important to note that the Municipality recorded a healthy surplus in 2024. A separate report will be brought forward in mid-January recommending that this surplus be transferred to a reserve for use as part of the overall budget process. Once the full operating and capital budgets are compiled, Council will have the opportunity to determine whether to utilize a portion or all of these surplus funds to offset any overall levy increase, should it wish to do so.

The Municipality's annual repayment limit (ARL) is currently estimated at approximately 40%. While this indicates available debt capacity under provincial limits, staff do not recommend the issuance of new debt at this time. Given existing obligations and upcoming asset management work, maintaining flexibility and minimizing long-term financial commitments is considered prudent.

## Asset Management & Long-Term Planning

Throughout 2026, staff will be undertaking work to consolidate prior asset management plans, schedules, and supporting data into a more comprehensive framework. This work is intended to support the development of a longer-term (5- to 10-year) capital forecast, which will be brought forward as part of the 2027 budget process. This work will also support improved financial sustainability and more informed capital prioritization in future budget cycles.

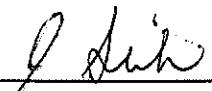
Financial Impact

The financial impacts of the proposed capital program will be reflected in the 2026 Draft Operating Budget currently under development.

**Link to Strategic Plan:**

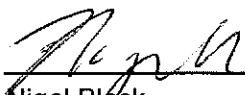
- 2. Fiscal Responsibility and Accountability
- 5. Maintenance of our Infrastructure

**Respectfully submitted by:**



Jessica Sinkowski  
Treasurer/Tax Collector

**Reviewed by:**



Nigel Black  
CAO/Clerk

**ATTACHMENT A – 2026 Proposed Capital Project Summary and Project Information Sheets**

**ATTACHMENT B – 2025 / 2026 Forecasted Reserve Balances**

**ATTACHMENT C – 2025 Capital Project Update**

## 2026 Capital Budget Requests

PROJECT	PROJECT MANAGER	2026 REQUEST	FUNDING SOURCE
<b>DEFERRED FROM 2025</b>			
19-110-1 AMP Consultant Phase 2 & 3	Treasurer	15,000	Tax Levy
19-115 Official Plan Consultant	CAO	24,000	Tax Levy
19-210 Replace Radio	Fire Chief	2,200	Fire Equipment Reserve
19-352 Ladd Rd Bridge Rehab Analysis	Public Works Manager	25,000	Asset Management Reserve
19-714-2 AODA Door Openers / Door Replacements	Public Works Manager	20,000	Parkland Dedication Reserve
19-814 Recreation Playground Project	Recreation Committee	10,000	Parkland Dedication Reserve
	<b>SUB TOTAL</b>	<b>96,200</b>	
<b>ANNUAL PROJECTS</b>			
19-100 IT Upgrades	CAO	10,000	Tax Levy
19-300 Surface Treatment - Shakell Road	Public Works Manager	175,000	OCIF Grant
Slurry Seal Treatment - Balsam Road	Public Works Manager	30,000	CCBF Grant
Slurry Seal Treatment - Canning Road	Public Works Manager	65,000	CCBF Grant
Slurry Seal Treatment - Whitestone Road	Public Works Manager	32,000	CCBF Grant
Road Maintenance - Farleys Road	Public Works Manager	20,000	OCIF Grant
	<b>SUB TOTAL</b>	<b>332,000</b>	
<b>NEW PROJECTS</b>			
PW Garage Backup Power	CAO	70,000	Tax Levy
Twist Property Upgrades	CAO	10,000	Parkland Dedication Reserve
Replacement of Half Ton Pickup Truck	Public Works Manager	70,000	Asset Management Reserve
Replacement of Tandem Dump/Plow Truck	Public Works Manager	470,000	Asset Management Reserve
Purchase of New Utility Vehicle	PW Manager / Fire Chief	30,000	Tax Levy
Traffic Calming - Radar Signs	Public Works Manager	9,000	Tax Levy
Paving of Heli Pad and McDonald Drive	Public Works Manager	150,500	Tax Levy
Bridge and Culvert Inspections	Public Works Manager	12,000	Asset Management Reserve
Replacement of Pickup Truck	Fire Chief	82,000	Asset Management Reserve
Gooseneck Lake Standpipe	Fire Chief	1,500	Tax Levy
Tanker Repairs	Fire Chief	4,000	Fire Equipment Reserve
Volunteer Management Software	Deputy Clerk	4,000	Tax Levy
	<b>SUB TOTAL</b>	<b>913,000</b>	
	<b>TOTAL CAPITAL EXPENSEES</b>	<b>1,341,200</b>	
<b>FUNDING BY SOURCE</b>			
Tax Levy		314,000	
Asset Management Reserve		659,000	
Parkland Dedication Reserve		40,000	
Fire Equipment Reserve		6,200	
OCIF Grant		195,000	
CCBF Grant		127,000	
	<b>TOTAL CAPITAL FUNDING</b>	<b>1,341,200</b>	



## 2026 Capital Budget Worksheet

**Requesting Department:** Administration  
**Project Name:** Asset Management Plan

**Project Start Date:** 01-Jan-26  
**Estimated End Date:** 30-Apr-26

**Project Description:** This is a continuation of the asset management plans required for 2024 (Current Levels of Service) and 2025 (Proposed Levels of Service). Additional funds are required to finalize the 2025 requirements.

**Business Case:** This project involves the completion of the Municipality's 2025 Asset Management Plan (AMP), with a specific focus on establishing proposed Levels of Service for municipal assets in accordance with Ontario Regulation 588/17 under the Infrastructure for Jobs and Prosperity Act, 2015. The Plan will build on existing asset inventories and condition data to define proposed levels of service for core infrastructure asset classes, including associated performance measures, lifecycle activities, and long-term funding strategies.

**How does this tie into the Strategic Plan?** Management Systems; Maintenance of our infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	15,000
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>

### Funding Sources

Levy Funding	15,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>15,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Administration  
**Project Name:** Official Plan

**Project Start Date:** 01-Jan-26  
**Estimated End Date:** 31-Dec-26

**Project Description:** Completion of the Municipality's Official Plan Update to ensure compliance with current provincial planning legislation, policy direction, and local planning objectives. The project includes professional planning services, technical studies, public consultation, and statutory approvals required under the Planning Act.

**Business Case:** The update will review and modernize existing land use policies to reflect changes in provincial policy, growth trends, environmental considerations, and community priorities. Additional funding is required beyond the original 2025 budget allocation to complete the full scope of work necessary to deliver a legally compliant and up-to-date Official Plan.

**How does this tie into the Strategic Plan?** Management Systems; Maintenance of our infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	24,000
<b>TOTAL EXPENDITURES</b>	<b>24,000</b>

### Funding Sources

Levy Funding	24,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>24,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Fire  
**Project Name:** Replace Radio

**Project Start Date:** 01-Jan-26  
**Estimated End Date:** 01-Apr-26

**Project Description:** Replacement of radio in dispatch

**Business Case:** Remaining 2025 budget deferred to 2026. The radio in dispatch is approximately 15 years old and shut down twice in 2025.

**How does this tie into the Strategic Plan?** 7.10 Prepare for emergencies.

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	2,200
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>2,200</b>

### Funding Sources

Levy Funding	
Reserves	2,200
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>2,200</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Ladds Rd Bridge Rehab Analysis

**Project Start Date:** 01-Jun-26

**Estimated End Date:** 01-Nov-26

**Project Description:** Work with a consultant to work out a plan for the replacement of Ladds RD. Bridge.

**Business Case:** Project deferred from 2025.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	25,000
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>

### Funding Sources

Levy Funding	
Reserves	25,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>25,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Facilities

**Project Start Date:** 01-Jun-26

**Project Name:** Community Center - Doors / AODA Switches

**Estimated End Date:** 12-Jun-26

**Project Description:** Replacement of the main entrance doors at the Community Centre and installation of accessible switches on the washroom doors.

**Business Case:** We need to replace the main entrance doors due to them being rotten at the sil plate. Washrooms need to be updated for accessibility, deferred from 2025, making it easier for our residents with accessibility issues to use the facilities free of help. Not doing this work will leave the building unsecure and we will not be in code with AODA requirements.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure and Building Community

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	20,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>

### Funding Sources

Levy Funding	
Reserves	20,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>20,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Administration / Recreation Committee

**Project Start Date:** 01-Jan-26

**Project Name:** Recreation Playground Project

**Estimated End Date:** 31-Dec-26

**Project Description:** This project represents a placeholder for recreation and parkland improvements, including potential playground infrastructure, to be located on municipally owned parkland. The project was included in the 2025 capital budget to allow for the planning and implementation of eligible parkland improvements funded through the Parkland Dedication Reserve.

**Business Case:** Specific project details, scope, and design elements will be developed through further consultation with the Recreation Committee and Council. Once feedback is received and priorities are confirmed, a more detailed project plan, including scope, timing, and final cost estimates, will be brought forward for Council consideration prior to implementation.

**How does this tie into the Strategic Plan?** Environmental Stewardship; Building Community

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	10,000
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>

### Funding Sources

Levy Funding	
Reserves	10,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>10,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Administration / CAO  
**Project Name:** IT Upgrades

**Project Start Date:** 01-Apr-26  
**Estimated End Date:** 01-Nov-26

**Project Description:** Annual program to assess IT Needs in the Municipal Office and update Hardware and Software where necessary.

**Business Case:** In order to ensure efficient operation of the administration department, an assessment of existing computer hardware will be completed with any areas requiring replacement and or upgrade being identified. Any potential software improvements will also be assessed and actioned as necessary. Elements of the Cyber security Assessment may also be included for implementation.

**How does this tie into the Strategic Plan?** Protect and Secure Municipal Data

### Expenditure Forecast

Planning & Design	
Construction / Purchase	10,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>

### Funding Sources

Levy Funding	10,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>10,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Surface Treatment - Shakell Rd.

**Project Start Date:** 01-Jun-26

**Estimated End Date:** 29-Jun-26

**Project Description:** Pulverize the existing surface, reinforce the base with gravel giving it the proper cross fall and double high float, ditching and removal of rocks for proper drainage

**Business Case:** The condition of the road has made it a regular for pot holes and edge break up. There are a few rocks coming up in the road base creating bumps and hazards that need to be removed. The travelled portion of the road is flat which holds water creating issues for travelers. The road needs to be rebuilt with proper drainage and crossfall removing all the dips and low spots. If these improvements are not completed, the Town can expect continued resident complaints, increased safety risks, and higher maintenance demands.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure; also included in the Asset Management Plan to be replaced in 2023.

### Expenditure Forecast

Planning & Design	
Construction / Purchase	175,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>175,000</b>

### Funding Sources

Levy Funding	
Reserves	
OCIF	175,000
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>175,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Slurry Seal - Balsam Rd.

**Project Start Date:** 06-Jul-26

**Estimated End Date:** 08-Jul-26

**Project Description:** Fix trouble spots and apply another coat of slurry seal 1.1 kms.

**Business Case:** Application of slurry seal every 5 years will extend the life of the road. The road was originally sealed in 2020. Not following up on slurry seal in a scheduled plan will allow water to penetrate the surface causing potholes and cracks leading to more costly maintenance.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	30,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>30,000</b>

### Funding Sources

Levy Funding	
Reserves	
OCIF	
CCBF	30,000
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>30,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Slurry Seal - Canning Rd.

**Project Start Date:** 06-Jul-26

**Estimated End Date:** 08-Jul-26

**Project Description:** Fix trouble spots and apply another coat of slurry seal 2.6 kms.

**Business Case:** Application of slurry seal every 5 years will extend the life of the road. The road was originally sealed in 2020. Not following up on slurry seal in a scheduled plan will allow water to penetrate the surface causing potholes and cracks leading to more costly maintenance.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	65,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>65,000</b>

### Funding Sources

Levy Funding	
Reserves	
OCIF	
CCBF	65,000
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>65,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Slurry Seal - Whitestone Rd.

**Project Start Date:** 06-Jul-26

**Estimated End Date:** 10-Jul-26

**Project Description:** Fix trouble spots and apply another coat of slurry seal 1.3 kms.

**Business Case:** Application of slurry seal every 5 years will extend the life of the road. The road was originally sealed in 2020. Not following up on slurry seal in a scheduled plan will allow water to penetrate the surface causing potholes and cracks leading to more costly maintenance.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	32,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>32,000</b>

### Funding Sources

Levy Funding	
Reserves	
OCIF	
CCBF	32,000
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>32,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Road Maintenance - Farleys Rd.

**Project Start Date:** 01-Aug-26

**Estimated End Date:** 16-Aug-26

**Project Description:** Repairs and dig outs to fix bumps, dips, and edges of the roadway, doing some asphalt patches and padding to prep the road for the following season of slurry seal. Installing some more signage and traffic calming devices.

**Business Case:** Doing some needed maintenance to the roadway will make a smoother driving surface and make it safer for the public to travel on. More signage is needed to help calm traffic and keep the public driving at the posted speed limits. The work we do this year will prep the roadway for slurry seal in the 2027 construction season. Without this work the roadway will deteriorate quickly and the cost to replace will be far greater.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	20,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>

### Funding Sources

Levy Funding	
Reserves	
OCIF	20,000
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>20,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** CAO / Emergency Management  
**Project Name:** PW Garage Backup Power

**Project Start Date:** 01-Apr-26  
**Estimated End Date:** 01-Sep-26

**Project Description:** To purchase and have installed backup power generator for PW Garage Building.

**Business Case:** This Building is a key facility in time of emergency to ensure proper response by the Municipality. The Building currently has limited ability for back-up power by portable generators. The recommendation came from the Emergency Management Committee along with a similar system for the Library. Staff believe the PW Garage would be top priority. A grant was applied for this purpose but was unsuccessful.

**How does this tie into the Strategic Plan?** Promote Health and Safety - Ensure Efficient Response to Emergencies

### Expenditure Forecast

Planning & Design	
Construction / Purchase	65,000
Furniture/Equipment	
Materials	
Contingency	
Other	5,000
<b>TOTAL EXPENDITURES</b>	<b>70,000</b>

### Funding Sources

Levy Funding	70,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>70,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** CAO

**Project Name:** Twist Property Upgrades

**Project Start Date:** 01-Apr-26

**Estimated End Date:** 01-Oct-26

**Project Description:** To engage the community with respect to potential uses of the Twist Property and to potentially connect the property to the Nurse Station Property.

**Business Case:** Council has had preliminary discussion about linking the Twist Property to the Nurses Station for access purposes. Council has also discussed engaging the community to determine a use for the property short and long term. The vision process should take place before physical work to link the property. Use Parkland Reserve to fund process and improvements.

**How does this tie into the Strategic Plan?** Improve two - way communication with ratepayers by interacting on priorities/vision for this site.

### Expenditure Forecast

Planning & Design	2,000
Construction / Purchase	8,000
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>

### Funding Sources

Levy Funding	
Reserves	10,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>10,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Replacement of Half Ton Pickup Truck

**Project Start Date:** 01-Apr-26

**Estimated End Date:** 01-Jun-26

**Project Description:** Replacement of one Half ton pick up truck

**Business Case:** Unit number 4 is a 2016 Colorado mid sized pick up which makes it 10 years old and not suited for the type of work we do in the Roads department. The condition of the truck and maintenance needed to maintain it surpasses the life span and usefulness.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	70,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>70,000</b>

### Funding Sources

Levy Funding	
Reserves	70,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>70,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Replacement of Tandem Dump/Plow Truck

**Project Start Date:** 01-Mar-26

**Estimated End Date:** 01-Nov-26

**Project Description:** Replacement of one tandem dump/ plow truck

**Business Case:** Unit number 1 is a 2015 Freightliner combination unit that is over 10 years old and is starting to cost us more in repair costs than the truck is worth, we need to do some major repairs to the def system which has been estimated to cost \$40,000. to \$50,000. and it doesn't make sense to put that kind of money into a truck that should be replaced but we need to replace it to keep being able to do our job of plowing the roads to keep the public safe and to be able to do our summer time road maintenance. Not replacing this piece of equipment will mean high repair costs and a piece of equipment that is sitting unused when it is needed on a regular basis.

**How does this tie into the Strategic Plan?** Maintanance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	470,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>470,000</b>

### Funding Sources

Levy Funding	
Reserves	470,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>470,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Public Works/Fire  
**Project Name:** Purchase of New Utility Vehicle

**Project Start Date:** 01-Mar-26  
**Estimated End Date:** 01-Apr-26

**Project Description:** Purchasing a Side by Side to be shared between Fire and Public Works.

**Business Case:** We would like to purchase a Side By Side utility vehicle to be shared between the two departments of Public Works and Fire. For Public Works it will make getting back into Bolger Lake faster and less wear and tear on the full sized pick up trucks, letting us carry tools and materials needed, and making weekly inspections to be done more efficiently at the boat launch, cutting travel time in half. For Fire it will allow firefighters to respond to emergencies quicker and allow more access to remote areas north of Ardbeg and back in wooded areas in the Municipality. It could be used as a replacement for the aging argo that the Fire Dept. has currently. Not purchasing this will create longer commute times and more stress on our pick up trucks.

**How does this tie into the Strategic Plan?** Fiscal Responsibility and Accountability, Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	30,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>30,000</b>

### Funding Sources

Levy Funding	30,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>30,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Traffic Calming - Radar Signs

**Project Start Date:** 01-Jun-26

**Estimated End Date:** 20-Jun-26

**Project Description:** Purchasing two radar speed signs, one for the west end of Dunchurch, and the second to be portable so we can move it around the Municipality to gather information about speeds travelled to inform enforcement.

**Business Case:** The use of radar signs have been proven to help keep speeds down to the posted limits so it is a perfect tool to help with traffic calming. It also allows us the ability to collect data to present to local law enforcement to show where and when the need is to have a patrolling officer to enforce the speed limits. This will help with keeping the public safer when out walking or driving the local roadways. Without these new signs we are limited on the information we gather and traffic continues to go through our communities at high rates of speed and we will be unable to prove to law enforcement the need for patrols to happen.

**How does this tie into the Strategic Plan?** Building Community, Management System

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	9,000
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>9,000</b>

### Funding Sources

Levy Funding	9,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>9,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Paving of the Heli Pad and McDonald Dr.

**Project Start Date:** 13-Jul-26

**Estimated End Date:** 20-Jul-26

**Project Description:** Preparing the Ardbeg Heli Pad and McDonald Drive for Asphalt surface, reinforcing the base with gravel, graded to the proper crossfall, proper ditching and drainage work followed by 50 mm of HL3 Asphalt

**Business Case:** The Helipad is being constantly chewed up by quads and ATV's, and washouts when the heavy rains come. The air ambulances have sophisticated air intakes and the dust and dirt kicked up by landing on a gravel surface is harmful to the motor and propulsion systems on the helicopters so it would be safer and more inviting if it was hard surfaced with the proper marking and logos painted on the landing surface which we can't do on gravel. While doing this it only makes sense to do the same to the road leading to the helipad, which will allow us to stop the washouts down McDonald Drive. We can make it safer for emergency services to park along the edge of the road while waiting for the air ambulance to arrive.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure, Building Community

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	150,500
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>150,500</b>

### Funding Sources

Levy Funding	150,500
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>150,500</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Roads

**Project Name:** Bridge and Culvert Inspections

**Project Start Date:** 01-Jun-26

**Estimated End Date:** 01-Nov-26

**Project Description:** Inspection of the Municipalities Bridges and Culverts

**Business Case:** The Municipality of Whitestone's 12 structures are to be inspected on a bi-annual schedule and needs to be done in 2026 to keep us in good standing with the Highway Traffic Act (HTA) and Public Transportation and Highway Improvement Act (PTHIA) that requires all bridges and culvert structures with a span greater than 3.0 m to be inspected under the direction of a Professional Engineer at no greater than two (2) year intervals.

**How does this tie into the Strategic Plan?** Maintenance of our Infrastructure

### Expenditure Forecast

Planning & Design	12,000
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>12,000</b>

### Funding Sources

Levy Funding	
Reserves	12,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>12,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Fire Department  
**Project Name:** Replacement of Pickup Truck (Fire)

**Project Start Date:** 01-Jan-26  
**Estimated End Date:** 30-Apr-26

**Project Description:** Replace pickup truck

**Business Case:** The pickup is a 2014 with approximately 85,000km. It serves as a front-line apparatus responding to emergency calls that require four-wheel-drive capability, including but not limited to operations in the Black Lake and Boldger Lake areas. The unit is utilized to tow the boat, argo, snowmobiles, to refilling of SCBA cylinders in Parry Sound, enforcement calls and plays a key role in the department's cancer reduction strategy by transporting contaminated bunkgear.

**How does this tie into the Strategic Plan?** 4.6 Enhance forest fire protection. 7.10 Prepare for emergencies. 7.9 Promote health and safety.

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	70,000
Materials	
Contingency	
Other	12,000
<b>TOTAL EXPENDITURES</b>	<b>82,000</b>

### Funding Sources

Levy Funding	
Reserves	82,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>82,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Fire

**Project Name:** Gooseneck Lake Standpipe

**Project Start Date:** 01-Apr-26

**Estimated End Date:** 01-May-26

**Project Description:** Install new standpipe at Gooseneck Lake boat lunch and have public works snow plough Boat Launch Road.

**Business Case:** Getting water quickly and efficiently to a fire is one of the largest challenges encountered during firefighter operations. A standpipe allows us to quickly and easily access to water, saving valuable time. The community of Ardbeg and surrounding area is currently served by a standpipe on the Bunny Trail near HWY 520. This standpipe is often unavailable due to low water levels and obstructions due to beaver activities.

**How does this tie into the Strategic Plan?** 4.6 Enhance forest fire protection. 7.10 Prepare for emergencies. 7.9 Promote health and safety.

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	1,500
Materials	
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>1,500</b>

### Funding Sources

Levy Funding	1,500
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>1,500</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Fire  
**Project Name:** Tanker Repairs

**Project Start Date:** 01-Jan-26  
**Estimated End Date:** 01-Apr-26

**Project Description:** Small body work to tanker #912

**Business Case:** The tanker is a 2005 and is a vital component of our fleet. The tanker serves primarily to transport water between the standpipe and the fire scene. While the tanker remains in excellent mechanical condition, several body repairs are needed to address issues that extend beyond routine annual maintenance. Completing these repairs will help preserve the apparatus, extend its service life, and ensure it continues to operate at full readiness for the next 15-20 years.

**How does this tie into the Strategic Plan?** 4.6 Enhance forest fire protection. 7.10 Prepare for emergencies. 7.9 Promote health and safety.

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	
Materials	4,000
Contingency	
Other	
<b>TOTAL EXPENDITURES</b>	<b>4,000</b>

### Funding Sources

Levy Funding	
Reserves	4,000
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>4,000</b>



## 2026 Capital Budget Worksheet

**Requesting Department:** Deputy Clerk

**Project Name:** Volunteer Management Software

**Project Start Date:** 01-Apr-26

**Estimated End Date:** 01-Aug-26

**Project Description:** Purchase and installation of volunteer management software

**Business Case:** SEE ATTACHED

**How does this tie into the Strategic Plan?** Communication  
Fiscal Responsibility

### Expenditure Forecast

Planning & Design	
Construction / Purchase	
Furniture/Equipment	
Materials	
Contingency	
Other	4,000
<b>TOTAL EXPENDITURES</b>	<b>4,000</b>

### Funding Sources

Levy Funding	4,000
Reserves	
OCIF	
CCBF	
External Contributions	
Other	
<b>TOTAL FUNDING SOURCES</b>	<b>4,000</b>

## Volunteer Management Software – Business Case

The municipality currently engages approximately 100 volunteers across multiple committees, programs, and community initiatives. These volunteers contribute significant value, yet their information — including start/end dates, training records, and compliance documentation — is tracked inconsistently and often manually. With an ADOA audit scheduled for this year, the municipality faces heightened scrutiny regarding training compliance, documentation accuracy, and record-keeping practices.

Implementing a dedicated volunteer management software solution will modernize our processes, reduce administrative burden, improve compliance, and mitigate audit risk. The investment will also enhance volunteer engagement, retention, and operational efficiency.

### 1. Current Challenges:

#### 1.1 Fragmented and Manual Tracking

- Volunteer data is stored across spreadsheets, emails, and paper files.
- Start and end dates are inconsistently recorded.
- Training records are incomplete or difficult to retrieve.
- Staff spend unnecessary time searching for information or reconciling records.

#### 1.2 Compliance and Audit Risk

- The upcoming ADOA audit requires clear, accessible, and accurate documentation of volunteer training.
- Current tracking practices do not meet best-practice standards for audit readiness.
- Missing or incomplete records could result in audit findings, reputational risk, or required corrective action plans.

#### 1.3 Inefficient Use of Staff Time

- Staff manually track training reminders, onboarding steps, and term expirations.
- Time spent on administrative tasks reduces capacity for program delivery and volunteer engagement.

#### 1.4 Volunteer Experience Gaps

- Volunteers do not have a centralized place to access their training requirements, schedules, or documentation.
- Lack of automated reminders can lead to expired certifications or missed training.

### 2. Proposed Solution: Volunteer Management Software

Volunteer management software provides a centralized, secure platform to manage all aspects of the volunteer lifecycle, including:

- Onboarding and application processing
- Automated tracking of start/end dates
- Training and certification tracking with reminders

- Document storage (policies, waivers, background checks)
- Reporting dashboards for audits and council updates
- Communication tools for volunteers and staff

### 3. Benefits

#### 3.1 Compliance and Audit Readiness

- Centralized training records ensure all required documentation is complete and accessible.
- Automated reminders reduce the risk of expired or missing training.
- Reporting tools allow staff to produce audit-ready documentation in minutes rather than days.

#### 3.2 Operational Efficiency

- Reduces manual data entry and eliminates duplicate records.
- Staff can focus on higher-value tasks such as volunteer engagement and program development.
- Automated workflows streamline onboarding, approvals, and renewals.

#### 3.3 Improved Volunteer Experience

- Volunteers receive clear communication, reminders, and access to their own records.
- A more professional and organized system increases volunteer satisfaction and retention.

#### 3.4 Risk Reduction

- Accurate records reduce liability exposure related to untrained or improperly documented volunteers.
- Ensures committees and programs are staffed with volunteers who meet required qualifications.

#### 3.5 Data-Driven Decision Making

- Real-time dashboards support planning, reporting to council, and resource allocation.
- Helps identify training gaps, volunteer shortages, and program needs.

## Reserves &amp; Deferred Grants - 2025/2026 Estimated Closing Balances

Reserve	2024 Audited Balance	2025 Transfers In	2025 Estimated Transfers Out	2025 Project Deferrals	2025 Estimated Closing Balance	2026 Recommended Contribution	2026 Recommended Transfers Out	2026 Estimated Closing Balance
13-311-1 Asset Management Reserve	964,652	485,000	(16,428)	(25,000)	1,433,224	550,000	(634,000)	1,349,224
13-312 Parkland Reserve	181,858	18,550	(19,423)	(20,000)	180,985	20,000	(20,000)	180,985
13-314 Fire Pumper	(2)	65,000	0		64,998	65,000		129,998
13-314-1 Fire Vehicle/Equipment	66,500	10,000	(36,576)	(2,200)	39,924	10,000	(4,000)	45,924
13-316 Forest Fire Reserve	50,533	0			50,533			50,533
13-321 Roads Equipment Reserve	75,435				75,435			75,435
13-326 Thrift Shop Reserve	25,255		(5,000)		20,255			20,255
13-328 Landfill Reserve	48,718	45,000			93,718	45,000		138,718
13-331 Cemetery Reserve	2,478				2,478			2,478
13-332 Cemetery Capital	13,721				13,721			13,721
13-342 Kashe Dam	12,000				12,000			12,000
13-343 Building Vehicle Reserve	43,000				43,000			43,000
13-344 Facilities Vehicle Reserve	39,854				39,854			39,854
13-348 Building Reserve	37,208	19,483			56,691			56,691
PROPOSED Funding Stabilization Reserve (2024 Surplus)	0	285,446			285,446			285,446
<b>Total Reserve</b>	<b>1,561,210</b>	<b>643,033</b>	<b>(77,426)</b>	<b>(47,200)</b>	<b>2,126,816</b>	<b>690,000</b>	<b>(658,000)</b>	<b>2,158,816</b>

Deferred Grants	2024 Audited Balance	2025 Transfers In	2025 Estimated Transfers Out	2025 Project Deferrals	2025 Estimated Closing Balance	2026 Contributions	2026 Recommended Transfers Out	2026 Estimated Closing Balance
12-321 Deferred CCBF Grant (Gas Tax)	680	70,413			71,093	70,413	(127,000)	14,506
12-322 Deferred OCIF Grant	48,179	152,088	(14,438)		185,829	136,879	(195,000)	127,708
<b>Total Deferred Grants</b>	<b>48,859</b>	<b>222,501</b>	<b>-</b>	<b>14,438</b>	<b>0</b>	<b>256,922</b>	<b>207,292</b>	<b>-</b>
								<b>142,214</b>

## 2025 Capital Project Update

Project # / Description	Budget	Actuals	Variance	Funding Source	Status
19-100 Computer Upgrades	5,000	2,370	2,630	Tax Levy	Complete
19-110 Community Centre Communications	7,500	4,985	2,515	Parkland Dedication Reserve	Complete
19-110-1 AMP Consultant Phase 2 & 3	22,000	28,391	(6,391)	Tax Levy	In progress - defer remainder to 2026
19-115 Official Plan Consultant	63,555	60,127	3,428	Tax Levy	In progress - defer remainder to 2026
16-117 Demolition of Twist Building	15,000	16,173	(1,173)	Asset Management Reserve	Complete
19-209 Replace Rescue 1	20,000	20,226	(226)	Fire Equipment Reserve	Complete
19-210 Replace Radio	14,200	8,640	5,560	Fire Equipment Reserve	In progress - defer remainder to 2026
19-211 Replace Oil Furnace Stn 2	8,000	5,989	2,011	Fire Equipment Reserve	Complete
19-212 Replace Washer	2,000	1,720	280	Fire Equipment Reserve	Complete
19-213 SCBA Air Bottles	16,461	16,461	0	Ontario Fire Services Grant	Complete
19-300 Surface Treatment	105,000	0	105,000	OCIF Grant	Deferred to 2026
19-308 Bridge Structure Rehab	45,000	14,126	30,874	OCIF Grant	Complete
19-352 Ladd Rd Bridge Rehab Analysis	25,000	0	25,000	Asset Management Reserve	Deferred to 2026
19-714-2 AODA Automatic Door Openers	10,000	0	10,000	Parkland Dedication Reserve	Deferred to 2026
19-714-3 Community Centre Vinyl Siding	16,000	14,438	1,562	Parkland Dedication Reserve	Complete
19-719 Admin Building Exterior Repairs	4,000	254	3,746	Asset Management Reserve	Complete
19-814 Recreation Playground Project	10,000	0	10,000	Parkland Dedication Reserve	Deferred to 2026
<b>TOTAL</b>	<b>388,716</b>	<b>193,901</b>	<b>194,815</b>		