



TOWN OF CORNWALL

RESOLUTION

DATE: March 25, 2026
DEPARTMENT: Committee of Council
MOTION NUMBER: COC-08-2026 Town Operating Budget 2026/27
MOTION CARRIED 4-0 ✓
MOTION LOST _____
MOTION WITHDRAWN _____

Moved by Councillor J. Herlihy **Judy Herlihy**
Seconded by Councillor C. Stevenson **Cory Stevenson**

BE IT RESOLVED:

That the 2026/27 operating budget for the Town of Cornwall with Revenues of \$6,806,904 and Expenditures of \$6,802,204 be adopted; and

BE IT FURTHER RESOLVED:

That municipal taxation rates for 2026 are:

A Municipal Tax Rate of \$0.46 per \$100 of assessment be levied against all non-commercial property in the Town of Cornwall for the period of January 1, 2026 to December 31, 2026 as per the provisions of the *Real Property Tax Act*, save and except, the non-commercial component of property which is owned by a non-resident person or non-resident corporation where the Municipal Tax Rate shall be \$1.10 per \$100 of assessment;

The non-commercial component of hotels and motels where the Municipal Tax Rate shall be: \$0.66 per \$100 of assessment where the owner is a resident person or resident corporation; or \$1.42 per \$100 of assessment where the owner is a non-resident person or a non-resident corporation;

The non-commercial component of apartment buildings containing three or more units where the Municipal Tax Rate shall be \$0.66 per \$100 of assessment where the owner is a resident person or a resident corporation; or \$1.42 per \$100 of assessment where the owner is a non-resident person or a non-resident corporation;



BE IT FURTHER RESOLVED:

That a Municipal Tax Rate of \$0.96 per \$100 of assessment be levied against commercial property in the Town of Cornwall for the period of January 1, 2026 to December 31, 2026 as per the provisions of the *Real Property Tax Act*;

BE IT FURTHER RESOLVED:

That a Municipal Tax Rate for bona fide farm properties be rebated \$0.20 per \$100 of assessment for farm buildings in the Town of Cornwall for the period of January 1, 2026 to December 31, 2026 as per the provisions of the *Real Property Tax Act*.

NOTE: For the purposes of this resolution, 'non-resident person' and 'non-resident corporation' applies to property owners as described in Section 24 of the Real Property Tax Act Regulations.

**TOWN OF CORNWALL
TOWN 2026-27 OPERATING BUDGET**

	Budget 2025/26	Forecast 2025/26	Budget 2026/27
REVENUE			
CIVIC CENTRE REVENUE			
Curling Club Rent	16,437.90	15,891.49	17,350.00
Other Income(Civic Centre Rental)	4,500.00	5,490.00	6,030.00
TOTAL CIVIC CENTRE REVENUE	20,937.90	21,381.49	23,380.00
PARKS and RECREATION			
Recreation Programs - Winter	60,000.00	95,665.00	80,000.00
Recreation Programs - Fall	130,000.00	145,337.00	130,000.00
Recreation Programs - Summer	155,000.00	213,871.07	190,000.00
Recreation Programs - Spring	60,000.00	98,042.17	75,000.00
Events Revenue	25,000.00	37,831.00	32,000.00
Sub-total Programs	430,000.00	590,746.24	507,000.00
Sponsorship	1,500.00	1,500.00	1,595.00
Swimming Lessons	7,000.00	4,115.00	4,000.00
Pool Programs	10,000.00	11,292.25	11,000.00
Sub-total Pool	18,500.00	16,907.25	16,595.00
Ball Field Rentals	8,500.00	12,617.00	10,000.00
Turf Field Rental	55,000.00	63,654.44	60,000.00
High Ropes Lease Rental	4,000.00	3,835.48	4,000.00
Court Rentals	5,000.00	14,947.50	10,000.00
Sub-total Sport Field Rentals	72,500.00	95,054.42	84,000.00
Grants - Recreation	3,000.00	4,000.00	4,000.00
Grants - Wage Subsidies	60,000.00	95,916.83	75,000.00
Grants- Wage Subsidies Maintenance	30,000.00	26,323.61	30,000.00
Grants - Recreation Leadership	5,000.00	5,000.00	5,000.00
Sub-total Grants	98,000.00	131,240.44	114,000.00
Miscellaneous Revenue	2,000.00	15,584.19	2,000.00
TOTAL PARKS and RECREATION	621,000.00	849,532.54	723,595.00
OTHER REVENUE			
Municipal Property Taxes	3,381,551.00	3,436,610.83	3,593,535.80
Prov Property Tax Credit	861,074.29	1,033,775.33	1,158,520.45
Farm Tax Rebate	-4,700.00	-5,223.40	-5,300.00
Equalization Grant	456,196.00	490,821.72	490,821.72
MCEG Grant	426,681.01	200,000.00	443,257.80
Fiona	0.00	10,000.00	0.00
Sewer & Water Utility	100,000.00	100,000.00	100,000.00
Investment Income	60,000.00	62,585.21	60,000.00
Investment Income from CADC	22,000.00	22,000.00	22,000.00
Building Permits & Subdivision fees	60,000.00	55,000.00	60,000.00
Fines	55,000.00	90,926.18	75,000.00
Charging Stations	1,500.00	3,400.00	3,500.00


Miscellaneous Revenue (Town Hall)	1,500.00	1,640.00	1,500.00
Transit	40,000.00	40,000.00	42,393.72
Gain on Sale of Assets	0.00	3,000.00	0.00
Government transfer for operations	0.00	7,569.42	0.00
Government transfers for capital	0.00	0.00	0.00
Contributions from Developer	0.00	0.00	0.00
Misc Revenue HST refund	0.00	0.00	0.00
Gas Tax Revenue	0.00	0.00	0.00
Grant Wage Subsidy	12,000.00	7,488.00	7,500.00
Digital Sign Lease	7,200.00	6,600.00	7,200.00
TOTAL OTHER REVENUE	5,480,002.30	5,566,193.29	6,059,929.49
TOTAL REVENUE	\$ 6,121,940.20	\$ 6,437,107.32	\$ 6,806,904.49
EXPENSE			
SALARIES & BENEFITS			
Salaries - Administration	263,320.71	264,549.89	273,931.53
EI Expense	4,522.45	4,382.17	4,547.02
CPP Expense	13,007.62	14,746.71	13,646.16
WCB Expense	4,871.43	3,398.21	5,358.86
Pension Expense	11,579.42	12,788.55	13,601.18
Medical Expense	7,912.83	5,760.68	9,248.80
Retirement reserve	4,200.00	5,823.14	6,164.98
TOTAL SALARIES & BENEFITS	309,414.47	311,449.35	326,498.53
ADMINISTRATION			
Amortization - Admin	53,649.01	53,649.01	49,452.86
Amortization Intangible Assets	43,536.75	43,536.75	29,104.25
FCM Annual Meeting	24,400.00	23,242.00	21,000.00
Meetings/Events/Newsletter	8,500.00	9,831.60	10,000.00
Council Honorariums	68,199.03	64,715.27	83,709.27
Election	0.00	0.00	48,000.00
Advertising	5,000.00	2,000.00	2,500.00
Debit Machine Charges	12,000.00	14,500.00	15,000.00
Donations	7,500.00	7,471.23	7,500.00
Scholarships	3,000.00	2,500.00	3,000.00
Insurance	75,000.00	88,035.00	92,436.75
OfficeSupplies/Postage/Photocopying	15,000.00	13,500.00	16,500.00
Telephone / Fax	35,500.00	36,776.23	37,500.00
Training/Development	5,000.00	0.00	2,500.00
Travel	2,000.00	1,800.00	2,000.00
Miscellaneous - Admin.	10,000.00	5,556.00	10,000.00
Staff Fund	1,500.00	1,500.00	1,500.00
Interest on Debt Retirement	105,496.44	31,137.41	39,699.94
Communities 13 Prop Tax	11,000.00	10,750.00	11,000.00
Communities 13 Capital Fund	23,000.00	23,000.00	23,000.00
TOTAL ADMINISTRATION	509,281.22	433,500.50	505,403.07

RECREATION EXPENSE			
Amortization - Recreation	526,831.40	526,831.40	593,583.95
Recreation Programs -Winter Expense	9,000.00	9,000.00	11,000.00
Recreation Programs - Fall Expense	11,000.00	13,075.00	13,500.00
APM Center Rental	11,500.00	14,475.29	15,000.00
Recreation Programs -Spring Expense	11,000.00	23,395.50	12,000.00
Recreation Programs -Summer Expense	27,000.00	28,679.84	30,000.00
Sub-total Programs	69,500.00	88,625.63	81,500.00
BallFields	10,000.00	4,627.49	11,000.00
Volleyball/Basketball	4,000.00	1,500.00	2,500.00
Parks & Park Equipment Maintenance	12,000.00	17,242.72	20,000.00
Parks Property Maintenance	17,000.00	15,000.00	17,000.00
Recreation Tools and Supplies	4,000.00	1,320.99	4,000.00
Sub-total Parks Maintenance	33,000.00	33,563.71	41,000.00
Recreation Activity Credit	5,000.00	2,500.00	7,000.00
Events Expense	50,000.00	50,000.00	60,500.00
Pool - Chemicals	5,000.00	3,070.42	5,000.00
Pool - Propane	2,000.00	4,222.74	3,000.00
Pool - Maintenance	2,000.00	1,309.22	2,000.00
Pool - Miscellaneous	400.00	423.08	400.00
Sub-total Pool	9,400.00	9,025.46	10,400.00
Clubhouse Electricity	9,000.00	8,636.77	9,241.34
Clubhouse Heat	6,200.00	8,184.80	9,775.00
Clubhouse Maintenance and Repairs	5,000.00	10,000.00	10,000.00
Clubhouse Water and Sewer	2,000.00	2,385.38	2,500.00
Sub-total Clubhouse	22,200.00	29,206.95	31,516.34
Terry Fox Sports Complex General	17,000.00	12,500.00	12,915.00
Ballfield Electricity	8,000.00	4,147.75	7,000.00
Turf Field - Electricity	10,000.00	11,439.05	12,239.78
Turf Field - Maintenance & Repair	5,000.00	1,223.57	2,500.00
Sub-total Fields	40,000.00	29,310.37	34,654.78
Go PEI Grant	3,000.00	3,000.00	3,000.00
Sub-total Grants	3,000.00	3,000.00	3,000.00
Recreation Training & Development	5,000.00	2,613.28	5,000.00
Recreation Travel	1,000.00	200.00	1,000.00
Salaries - Recreation	988,981.11	914,620.75	1,063,750.15
Recreation Benefits	152,250.03	124,111.31	166,349.26
Recreation Retirement Reserve	10,000.00	2,984.82	13,015.36
Sub-total Salaries and Benefits	1,151,231.14	1,041,716.88	1,243,114.78
2024 Polaris Ranger	0.00	100.00	200.00
2019 Ford Minibus	0.00	3,278.42	3,500.00
Recreation Tractor	0.00	1,500.00	1,500.00
Recreation Trailers	1,000.00	200.00	500.00
Van	2,000.00	2,000.00	2,000.00
2011 1 ton Ford Truck	3,000.00	1,500.00	3,000.00
2017 Chevy Silverado Truck	5,500.00	2,500.00	4,000.00

2008 Ford Ranger Truck	4,000.00	500.00	2,500.00
2012 Ford F150 Super Cab	4,300.00	1,500.00	4,000.00
2017 Ford F-150	5,500.00	1,000.00	4,000.00
ATV	500.00	500.00	500.00
Sub-total Recreation Vehicles	25,800.00	14,578.42	25,700.00
TOTAL PARKS AND RECREATION	1,955,962.53	1,837,299.59	2,151,469.86
TOWN FACILITIES			
Recreation Buildings - Amortization	85,194.55	85,194.55	80,972.94
Sub-total Amortization	85,194.55	85,194.55	80,972.94
Dry Storage Building Tower Lane	1,500.00	1,500.00	1,500.00
Sub-total Dry Storage Building	1,500.00	1,500.00	1,500.00
Civic Centre - Electricity	32,000.00	30,500.00	32,635.00
Civic Centre - Heat	10,000.00	9,495.00	12,075.00
Civic Centre -Maintenance & Repairs	17,500.00	33,667.89	30,000.00
Civic Centre - Taxes, sewer & water	5,000.00	5,568.88	14,000.00
Sub-total Civic Centre	64,500.00	79,231.77	88,710.00
Maint. Building Maint. & Repair	5,000.00	7,000.00	8,500.00
Maint. Building Taxes, Water & Sew.	6,300.00	5,400.00	5,700.00
Maint. Building Heat	6,300.00	6,300.00	7,475.00
Maint. Building Electricity	5,200.00	5,200.00	5,564.00
Sub-total Maint. Building	22,800.00	23,900.00	27,239.00
Town Hall Electricity	23,000.00	24,400.00	26,108.00
Town Hall Maint. & Repair	25,000.00	15,466.00	25,000.00
Town Hall Taxes	21,000.00	21,500.00	22,000.00
Town Buildings Amortization	39,092.17	39,092.17	39,092.17
Sub-total Town Hall	108,092.17	100,458.17	112,200.17
TOTAL TOWN FACILITIES	282,086.71	290,284.49	310,622.11
TOWN SERVICES			
Housing Accelerator Fund	0.00	7,569.42	0.00
Animal Control	13,072.00	13,068.00	13,329.36
Fire Dues	513,449.81	513,449.81	558,078.48
Policing Services	957,407.00	957,865.51	1,033,509.24
Citizens on Patrol	3,000.00	3,000.00	3,500.00
Charging Stations	2,500.00	4,238.00	4,500.00
Street Lights	107,735.79	111,766.77	119,590.44
Transit Expense	250,000.00	250,000.00	364,000.00
Accessible Transport - Taxi Service	0.00		7,618.26
Watershed Group	5,000.00	5,000.00	5,000.00
Pat and the Elephant	10,000.00	10,000.00	10,000.00
Environmental Initiatives	10,000.00	10,957.78	7,500.00
Meals on Wheels	5,000.00	5,000.00	5,000.00
TOTAL TOWN SERVICES	1,877,164.60	1,891,915.29	2,131,625.78
PLANNING			
Emergency Measures Planning	7,500.00	5,500.00	7,500.00
Annual Conference & Membership	500.00	150.00	500.00
Affordable Housing	12,500.00	13,142.81	23,500.00

Planning Training & Development	3,000.00	3,000.00	3,000.00
GIS - Information Technology	3,000.00	0.00	0.00
Salaries - Planning	306,776.00	272,299.93	295,772.23
Planning Benefits	53,959.00	46,228.07	52,381.67
Planning Retirement Reserve	2,100.00	5,939.79	6,058.59
Sub-total Salaries & Benefits	362,835.00	324,467.79	354,212.49
Planning Travel	500.00	500.00	550.00
Planning Vehicle	3,000.00	1,405.62	3,450.00
Planning Vehicle Amortization	2,432.49	2,432.49	2,432.49
Planning Tools/Equipment	1,000.00	500.00	1,000.00
TOTAL PLANNING	396,267.49	351,098.71	396,144.98
PROFESSIONAL SERVICES			
Fed.Cdn. Municipalities	2,500.00	2,500.00	2,500.00
Fed. PEI Municipalities	13,446.00	13,821.64	14,000.00
Professional Fees -audit/accounting	15,000.00	13,214.60	15,000.00
Professional Fees - engineering	4,000.00	0.00	4,000.00
Professional Fees – legal	30,000.00	40,000.00	30,000.00
Professional Fees - Planning	5,000.00	4,000.00	5,000.00
Professional Fees - other	5,000.00	10,624.23	5,000.00
Information Technology	41,000.00	52,542.44	57,017.00
Engagement	5,000.00	5,000.00	5,000.00
Bylaw Enforcement	6,240.00	6,240.00	6,240.00
FIONA		9,394.00	0.00
TOTAL PROFESSIONAL SERVICES	127,186.00	157,336.91	143,757.00
PUBLIC WORKS			
Amortization - Public Works	164,249.66	164,249.66	165,340.37
PW Maintenance and repairs	30,000.00	30,000.00	30,000.00
Sidewalk Maintenance	15,000.00	5,299.12	25,000.00
Grass Cutting Contract	27,566.01	30,201.05	32,000.00
PW Tools and Supplies	7,500.00	4,000.00	7,500.00
Custodial Supplies	13,000.00	13,000.00	15,000.00
Snow Removal Contract	32,000.00	32,000.00	32,000.00
Training & Development	2,500.00	2,500.00	2,500.00
Salaries - Maintenance	376,238.00	393,066.81	388,816.10
Maintenance Benefits	63,298.00	61,125.96	70,384.48
Salaries-Retirement Reserve	7,100.00	10,188.31	10,392.08
Sub-total Salaries & benefits	446,636.00	464,381.08	469,592.66
Taxes	2,000.00	1,758.15	2,000.00
Tractor & trailer operating	10,000.00	2,000.00	15,000.00
Snow Removal Equipment	10,000.00	13,019.67	20,000.00
2015 Chev Silverado	2,500.00	4,500.00	3,500.00
Fuel Tanks - Bulk Fuel	7,000.00	15,000.00	17,250.00
Sub-total Vehicle Operating	29,500.00	34,569.67	55,750.00
TOTAL PUBLIC WORKS	769,951.67	781,958.73	836,683.03
TOTAL EXPENSE	\$ 6,227,314.69	\$ 6,054,843.57	\$ 6,802,204.35

Income Including Capital Funding	-\$ 105,374.49	\$ 382,263.75	\$ 4,700.14
Funds Received For Capital		0.00	
Funds Remaining for Capital	-\$ 105,374.49	\$ 382,263.75	\$ 4,700.14
Capital Funded From Operations	530,795.00	500,000.00	814,881.00
Funds Remaining	-\$ 636,169.49	-\$ 117,736.25	-\$ 810,180.86
Amortization Funds	914,986.01	914,986.03	959,979.03
Used for Capital Debt Repayment	\$276,957.68	225,332.17	\$149,218.92
Capital Reserve Funding	638,028.33	689,653.86	810,760.11
Total Capital Reserve Funding	\$ 1,858.84	\$ 571,917.61	\$ 579.25



 Minerva McCourt, Mayor



 Kevin Coady, CAO