

The Corporation of the Township of Jocelyn invites you to...

JOIN US

for a Treasury Q&A session



**Wednesday
February 18, 2026
at 5:30pm**

If you have questions about the Jocelyn Township financials, prepare your questions and join us for a Question and Answer session in the Council Chambers during the Reeve's Review and scheduled Meeting of Council this Wednesday. Treasurer Lars Moffatt will be available to answer questions from 5:30-6:30pm.

The Corporation of The Township of Jocelyn

Regular Meeting of Council

Wednesday February 18, 2026

7:00pm

3670 5th Side Rd, Hilton Beach ON P0R 1G0

1. Call To Order
2. Approval of Agenda
3. Approval of Minutes of Most Recent Meeting
4. Reeve's Address
5. Declarations of Disqualifying/Pecuniary Interest
6. Delegations/ Presentations
7. Committee of the Whole Working Session (*to work on policy/plans*)

7.1 Previous Business – There are no longer any maple syrup lines crossing onto municipal trails.

8. Legislative Matters

8.1 By-Laws –*A) 2026-Xx -Being a by-law to set Tax Classes and the Tax Ratios for Municipal purposes for the year 2026.*

B) 2026-Xx- Being a By-law to provide for the Adoption of Current Estimates and Tax Rates, adopt the Township of Jocelyn's 2026 budget, and provide for penalties and interest for default of payment thereof for 2026.

8.2 Public Hearings: Planning or Zoning Matters

9. Committee / Local Board Reports

- A. Roads
- B. Planning
- C. Landfill – *Friday February 6, 2026 Draft Landfill Committee Meeting Minutes*
- D. Tenby Bay Cemetery
- E. Fire Department
- F. Building
- G. Recreation

10. Administrative Matters

10.1 New Business/ Reports from Officers/ Employees on Various Issues (including reports from departments that require Council's approval)

10.2 Financial Update/ Statement – *Proposed Budget Report submitted by Lars Moffatt*

10.3 Update on Capital Projects

11. Leadership Issues

11.1 Asset Management Plan

11.2 New Policy

11.3 Notice of Motion

12. Correspondence – For Action or For Information

13. Closed Session

Be it resolved that Council proceed into Closed Session at _____ p.m. in accordance with Section 239 of the Municipal Act in order to address matters pertaining to

(2) A meeting or part of a meeting may be closed to the public if the subject matter being considered is,

(b) personal matters about an identifiable individual, including municipal or local board employees;

(k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board. 2001, c. 25, s. 239 (2); 2017, c. 10, Sched. 1, s. 26.

* Discussion regarding contracted road services

14. Business Arising From Closed Session

15. Confirmation of Proceedings By-Law

16. Adjournment

***The Corporation of
The Township of Jocelyn
By-Law 2026-XXXX***

BEING A BY-LAW to set Tax Classes and the Tax Ratios for Municipal purposes for the year 2026.

WHEREAS pursuant to Section 7 (2) of the Assessment Act, R.S.O. 1990, Chapter A. 31, as amended, sets out a list of classes as prescribed by the Minister for Assessment purposes, and;

WHEREAS pursuant to Section 308 (4) of the Municipal Act, 2001, S.O., c. 25, as amended requires Council of the Corporation of The Township of Jocelyn to establish the tax ratios for each tax class for the year 2024, and;

WHEREAS pursuant to Section 308.1 (2) of the Municipal Act, 2001, S.O., c. 25, as amended restricts the tax ratios for Managed Forest to 0.25 and Section 308.1 (3) of the Municipal Act, S.O. c. 25, as amended restricts the tax ratio for Farm Property to 0.25, and;

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

NOW THEREFORE the Council of the Corporation of The Township of Jocelyn hereby enacts as follows:

1. THAT for the taxation year 2026 the tax ratio for property in the following classes will be:

Residential/Farm	-	- 1.0
Multi-Residential	-	- 1.0
Commercial-Occupied	-	- 1.2988
Commercial Vacant land	-	- 0.90916
Landfill		- 1.2988
Industrial - Occupied		- 1.0541
Industrial - Vacant Land		- 0.685165
Aggregate		0.857728
Farm Land		- 0.25
Managed Forest		- 0.25

2. THAT in the event any provincial regulations that contradict the Township's Aggregate tax ratio, the provincial regulations shall prevail.
3. THAT this by-law repeals any and all by-laws previously passed for this purpose.

READ for the first time and finally passed this ____th day of February, 2026.

REEVE _____

CLERK _____

COUNCIL REPORT

Subject: Revised 2026 Budget Proposal Report
To: Clerk D'Angelo & Members of Council
Date: February 15, 2026
From: Lars Moffatt

Recommendation:

1. That Council receive the 2026 Budget Proposal Report for consideration and discussion.
2. That Council accept the revised budget as presented, including the total expenditures for 2026 in the amount of \$1,903,665.72, and the total required property taxation in the amount of \$839,804.18.

Background:

In July 2025, Council passed their annual budget which required a 9% increase to overall property taxes. Council was aware that the intent of the 9% was to bring tax rates back to a similar rate to what they were in 2023 prior to a deduction being undertaken.

Prior to the budget being passed in July 2025, an 18.28% increase was proposed to Council. Council originally approved such but then requested the rates be amended to a 9% increase with any required increases being incurred in 2026, spreading the increase out over a 2-year period.

In addition to the above, I provided a financial update to Council at their December 2, 2025 meeting. I advised that the Township could likely manage an increase to taxes in the range of 3-6%, pending the receipt of grant funding.

Proposed Tax Increase:

A breakdown of the proposed budget is below and enclosed in the attached by-law. A tax increase of 4.94% is proposed. It is worth noting that a 1% increase in taxes reflects only \$7,800 in additional costs:

- We were hopeful that the Ontario Government would continue providing funds to municipalities under the NORDS program past 2025. This program has yet to be renewed and we are not expecting any revenues from this program in 2026. This means that Township will not receive \$63,000 in revenues that we have earned over the last 5 years from the program.
- Some of the lost \$63,000 in NORDS revenues was recovered as Jocelyn received \$38,000 in funding under the Pothole Prevention and Repair program. This funding loss alone results in an approximately 3% impact on tax revenues required. This funding is only guaranteed for 2026.
- The Township will be using approximately \$222,000 in unspent grant funding (OCIF & GAS TAX) from previous years to offset a portion of this year's budget increase.
- The water treatment system at the Hall was previously approved by Council and will cost approximately \$10,000 and incurred in 2026.
- Jocelyn's 2026 insurance costs increased ~\$3,800
- Jocelyn's Public Health levy (APH) and OPP levy for policing increased 10% and 11% each respectively, resulting in an in a required increase of \$11,100.

2026 Budget Proposal Report: February 15, 2026

- Jocelyn's Social Services & Ambulance Levy (ADSAB) is expected to increase 4% from last year, resulting in an increase of ~\$12,574.24 to \$326,930.19 for the year.
- This year's budget proposes surface treatment placement on 5th Side Road between the intersections of U-Line and 4th Concession, expected to be about 4.5km of road rehabilitation. The expected cost of this project is \$160,000 plus necessary patch work and required materials being completed prior to the project being undertaken this summer.

2026 Budget			
DEPARTMENTAL BUDGET STATEMENT - GENERAL FUND			
Expenditures			
EXPENSES	2025 Budget	2026 Budget	Difference
Council	\$ 18,369.00	\$ 25,119.50	\$ 6,750.50
Administration	\$ 424,357.94	\$ 422,256.69	\$ (2,101.25)
Fire & Protective Services	\$ 241,394.83	\$ 276,531.00	\$ 35,136.17
Roads Department	\$ 442,350.41	\$ 495,449.04	\$ 53,098.63
Environmental Services	\$ 92,823.95	\$ 90,115.76	\$ (2,708.19)
Public Health/Cemetery	\$ 24,971.00	\$ 26,591.00	\$ 1,620.00
Social Services	\$ 314,356.00	\$ 326,930.24	\$ 12,574.24
Recreation & Culture	\$ 63,883.69	\$ 73,672.49	\$ 9,788.80
Planning	\$ 7,000.00	\$ 7,000.00	\$ -
Capital Purchases/Expenditures	\$ 375,000.00	\$ 160,000.00	\$ (215,000.00)
Transfers to Reserves	\$ 45,000.00	\$ 95,000.00	\$ 50,000.00
Total Expenses	2,004,507	1,998,665.72	
Minus Depreciation Expense		-\$ 204,848.54	
TOTAL EXPENSES FOR BUDGET		1,793,817.18	

Considering needs for the 2027 Budget & Beyond

Instead of proposing a 9% increase this year, we can propose spreading the required increases over a 2-year period as we are using the remaining unspent grant funding to reduce this year's tax increase. This means that a 3-5% increase will likely be required in 2027 as well, assuming a very basic budget in 2027 and grant funding is similar to 2026.

Final Thoughts

Despite the proposed 4.94% to tax rates in 2026, it is worth noting that the Township will still collect less than what it was collecting in 2022 (\$870,230) from property taxes. It is in my professional opinion that the proposed increase is reasonable and still allows us to gradually increase taxes over-time rather than another large lump sum increase in 2026.

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

BY-LAW No. 2026 – XXXX

Being a By-law to provide for the Adoption of Current Estimates and Tax Rates, adopt the Township of Jocelyn's 2026 budget, and provide for penalties and interest for default of payment thereof for 2026.

WHEREAS the Municipal Act, 2001, S. O. 2021 c. 25, as amended, provides that a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

AND WHEREAS the said Act provides that, for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and that the rates on the different classes of property must be in the same proportion to each other as the tax ratios established for the property classes are to each other.

AND WHEREAS the 2026 property tax levy for local municipal purposes has been set at **\$839,804.18** and adopted by the Council of the Corporation of the Township of Jocelyn on February 18, 2026.

AND WHEREAS certain education rates are set by provincial regulations.

NOW THEREFORE the Council of the Corporation of the Township of Jocelyn hereby enacts as follows:

That the Corporation of the Township hereby adopts its budget for the 2026 fiscal year in the amount of \$1,998,665.72 (inclusive of depreciation and transfers to reserves), as outlined in Schedule "A" and "B".

1. That the Corporation of the Township of Jocelyn shall budget **\$839,804.18** in revenues collected from property taxation, at property tax rates set as per section 2 of this by-law.
2. That the tax rates for 2026 for municipal and education purposes in the Township of Jocelyn shall be as follows:

<u>Class:</u>	<u>Municipal</u>	<u>Education</u>	<u>=Total Rate</u>
Residential/Farm	0.00980953	0.00153000	0.01133953
Multi-Residential	0.00927581	0.00153000	0.01133953
Landfill	0.01274061	0.00880000	0.02154061
Commercial Occupied	0.01274061	0.00880000	0.02154061
Commercial Excess/Vacant Land	0.00891843	0.00880000	0.01771843
Industrial Occupied	0.01034022	0.00880000	0.01914022
Industrial Excess/Vacant Land	0.00635546	0.00880000	0.01552114
Farmlands	0.00245238	0.00038250	0.02834882
Managed Forests	0.00245238	0.00038250	0.02834882
Aggregate	0.08413905	0.00511000	0.01352391

3. That all taxes for the year 2026 after deducting therefrom any applicable interim taxes, shall be due and payable in the office of the collector of Taxes for the Township of Jocelyn as follows:
 - a) For all property tax classes and rates noted in section 3, one half thereof or on or before the 28th day of August 2026 and one half thereof on or before the 27th day of November 2026.
 - b) If any installment as aforesaid, is not paid in full on or before the respective due date, there shall be added to such unpaid installment or installments on the 1st day of September, 2026 and the 1st day of December, 2026, as the case may be, the sum of one and a quarter percent (1.25%) of the amount of such installments remaining unpaid on the last day of each succeeding month, and the additional sums so imposed or added shall be collected in the same way as if they had been originally imposed and formed part of such

taxes.

4. That any Recreation revenues surplus of operational expenses shall be transferred to the Recreation Reserve Fund.
5. That non-payment of any amount levied and owing after the date stated in accordance with this by-law constitutes default. A penalty charge of 1.25 percent per month shall be added to all taxes levied which are in default after the due date noted herein, until December 31, 2026.
6. The actual amount due to the Township of Jocelyn will be based on the assessment rolls, subject to any adjustments as determined by Municipal Property Assessment Corporation, and the rates of taxation for the year 2026.
7. That in the event the Province of Ontario passes any regulations that amend the education and tax rates/ratios for Aggregate properties, said regulations shall prevail.
8. On all taxes unpaid as of December 31, 2026, interest shall be added on the 1st day of each month at the rate of 1.25 percent of the unpaid balance, for each month or fraction thereof in which arrears continue.
9. All taxes are due and payable at the Township of Jocelyn Municipal Office or by mail to Township of Jocelyn, 3670 5th Side Road, R. R. #1, Hilton Beach, ON POR IGO.
10. That Schedule “A” and “B” of By-law 2026-XXXX are attached hereto and form part of this by-law.
11. This by-law shall come into force and effect upon the final passing thereof.

Read three times and passed in Open Council this ____th day of February, 2026.

Reeve

Clerk

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

Schedule "A" To By-law No. 2026-XXXX

<u>2026 Budget Summary:</u>			
Non-taxation Revenues & Transfers from Deferred revenue/grants (PSAB):	\$ 954,013.00		
Budget Categories		Amounts	Percentage of Budget (rounded)
Council		\$ 25,119.50	1.3%
Administration		\$ 422,256.69	22.2%
		\$ 447,376.19	
Fire & Protective Services		\$ 276,531.00	15%
Roads Department		\$ 495,449.04	26.0%
Roads Capital (Surface Treatment)		\$ 160,000.00	8.4%
		\$ 655,449.04	
Environmental Services		\$ 90,115.76	4.7%
Public Health/Cemetery Services		\$ 26,591.00	1.4%
Social Services		\$ 326,930.24	17.2%
Recreation & Culture		\$ 73,672.49	3.9%
Planning & Zoning		\$ 7,000.00	0.4%
		\$ 524,309.49	100%
Total Operating Expenses:		\$ 1,903,665.72	
Minus Depreciation Expense		\$ (204,848.54)	
Plus Transfer to Reserves		\$ 95,000.00	
Total Taxable Expenditures		\$1,793,817.18	
Taxation Revenue Required	Total	\$ 839,804.18	
PSAB Compliance #'s:			
PSAB Income/Net Loss before Taxation Revenues, Capital Purchases & Reserve Transfers		\$ (1,017,585.64)	
Add back in Amortization		\$ 204,848.54	
Less Tangible Capital Asset Purchases		\$ (160,000.00)	
Transfer from Reserves		\$ 227,932.92	
Transfer to Reserves		\$ (95,000.00)	
2026 Taxes to invoice		(839,804.18)	

Reserve Transfers:			
Transfers in (to):			
Transfer to Fire Capital Reserve	\$4,129.00	\$45,000.00	Future Fire Truck Purchase
Transfer to Road Capital	\$-00	\$28,000.00	A-Line Bridge replacement
New Landfill Purchase Liability		\$10,000.00	Required purchase of new property
Landfill Closure Liability		\$12,000.00	Future Closure Costs
Total Transfer to reserves	\$4,129.00	\$95,000.00	
Transfer out (From):			
Pull From Operating Funds - Previous Financial Backlog		\$2,000.00	
Pull from Unspent Nords		\$30,000.00	
Unspent Gas Tax		\$54,432.92	
Unspent OCIF		\$141,500.00	Applied to AMP & Roads Capital
Total Transfer from reserves		\$227,932.92	

2026 Budget			
DEPARTMENTAL 2026 BUDGET STATEMENT - GENERAL FUND			
REVENUES	2025 BUDGET	2026 BUDGET (PROPOSED)	Difference
General Taxes & PILs	\$786,761.36	\$839,804.18	\$ 53,042.82
Provincial & Federal Grants	\$593,023.98	\$670,760.08	\$ 77,736.10
Other General Revenues (Fees and Service Charges, Interest)	\$45,820.00	\$55,320.00	\$ 9,500.00
Transfer from Reserves/Deferred Grants/Unearned Revenue	\$440,115.00	\$227,932.92	\$ (212,182.08)
Total Revenue	\$1,425,605.34	\$1,793,817.18	\$ 368,211.84

2026 Budget			
DEPARTMENTAL BUDGET STATEMENT - GENERAL FUND			
Expenditures			
EXPENSES	2025 Budget	2026 Budget	Difference
Council	\$ 18,369.00	\$ 25,119.50	\$ 6,750.50
Administration	\$ 424,357.94	\$ 422,256.69	\$ (2,101.25)
Fire & Protective Services	\$ 241,394.83	\$ 276,531.00	\$ 35,136.17
Roads Department	\$ 442,350.41	\$ 495,449.04	\$ 53,098.63
Environmental Services	\$ 92,823.95	\$ 90,115.76	\$ (2,708.19)
Public Health/Cemetery	\$ 24,971.00	\$ 26,591.00	\$ 1,620.00
Social Services	\$ 314,356.00	\$ 326,930.24	\$ 12,574.24
Recreation & Culture	\$ 63,883.69	\$ 73,672.49	\$ 9,788.80
Planning	\$ 7,000.00	\$ 7,000.00	\$ -
Capital Purchases/Expenditures	\$ 375,000.00	\$ 160,000.00	\$ (215,000.00)
Transfers to Reserves	\$ 45,000.00	\$ 95,000.00	\$ 50,000.00
Total Expenses	\$2,004,507	\$1,998,665.72	
Minus Depreciation Expense		-\$ 204,848.54	
TOTAL EXPENSES FOR BUDGET	\$1,865,720.36	\$1,793,817.18	

The Corporation of The Township of Jocelyn

Landfill Committee Meeting Minutes

Friday February 6, 2026

3:00pm

3670 5th Side Road, Hilton Beach, ON P0R 1G0

Meeting One

Present: Councillor Dennis Sopha, Landfill Attendant Cheryl Jobbins, Robert Weir, Clerk Kaylee D'Angelo – Recording Secretary

Late Arrival : Ted Almdal

Absent: Councillor Albert Crowder

The meeting was scheduled to begin at 3:00pm – at 3:15pm two voting members were missing so it was decided that no votes would take place. This meeting would be for information only.

Treasurer Lars Moffatt gave a brief overview of what the Committee's role will be and spoke to its' expected relationship with staff and Council.

Appointing a chair will take place at the next meeting.

Ted Almdal arrived at approximately 3:30pm.

Several operational concerns were raised – the Clerk will prepare a document/ visual for ratepayers, letting them know what is and is not acceptable at the landfill, which items have freon in them. A camera system was discussed. A bulletin board will be purchased to hang at the landfill, sharing information for ratepayers (not for advertisements)

The insurance requirements for operating a share shed were reviewed.

Robb Weir will speak with local agencies who may benefit from clothing donations. The Share Shed will no longer be holding clothing donations – instead it will accept donations that will be delivered to social service agencies regularly.

The Clerk will reach out to Triple M about having our metal removed from the landfill site again.

The electronic waste is scheduled to be removed this spring.

Household batteries can be dropped off at Kentvale. These items are not accepted at the Township Office or landfill.

The Clerk will call another meeting within the next two weeks so a Chair can be appointed.

Recording Secretary

Chair

DRAFT

The Corporation of the Township of Jocelyn

By-law No. 2026-Xx

Being a by-law to confirm the proceedings of the Council of Township of Jocelyn at its meeting on the 18th day of February, 2026.

Whereas Subsection 3 of Section 5 of the Municipal Act, SO 2001, c. 5, provides that municipal powers, including a municipality's capacity, rights, powers and privileges under Section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise.

And Whereas it is deemed expedient and desirable that the proceedings of the Council at its meeting on the **18th day of February 2026**, be confirmed and adopted by by-law.

Now therefore, the Council of The Corporation of The Township of Jocelyn hereby **Enacts as follows:**

1. That the actions of the Council at its meeting held on the **18th day of February 2026**, in respect of each motion, resolution and other action passed, and taken by the Council at its meeting, is hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this Bylaw; and
2. That the Head of the Council and the proper officers of the Corporation of the Township of Jocelyn are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, and, except where otherwise provided, the Chair and the Clerk are hereby directed to execute all documents necessary in that behalf, and to affix the Corporate Seal of the Corporation of the Township of Jocelyn to all such documents.
3. This By-law shall come into force and effect on the date of final passing thereof.

Passed in Open Council on the **18th day of February 2026**.

Reeve

Clerk