

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

2026 FINAL BUDGET

APPROVED ON MARCH 4, 2026

PASSED VIA BY-LAW 2026-1677 & RESOLUTION #26-341



2026 Budget Summary:

Non-taxation Revenues & Transfers from Deferred revenue/grants (PSAB):

\$ 952,213.00

Pull from deferred grant revenue

Budget Categories	Amounts	Percentage of Budget (rounded)
Council	\$ 25,119.50	1.3%
Administration	\$ 412,768.29	21.8%
	\$ 437,887.79	
Fire & Protective Services	\$ 273,131.00	14%
Roads Department	\$ 494,387.76	26.1%
Roads Capital (Surface Treatment)	\$ 160,000.00	8.5%
	\$ 654,387.76	
Environmental Services	\$ 90,111.11	4.8%
Public Health/Cemetery Services	\$ 26,591.00	1.4%
Social Services	\$ 331,254.00	17.5%
Recreation & Culture	\$ 73,422.49	3.9%
Planning & Zoning	\$ 6,000.00	0.3%
	\$ 527,378.60	100%
Total Operating Expenses:	\$ 1,892,785.15	
Minus Depreciation Expense	\$ (204,848.54)	
Plus Transfer to Reserves	\$ 92,000.00	
Total Taxable Expenditures	\$1,779,936.61	

Taxation Revenue Required Total \$ 827,723.61



PSAB Compliance #'s:

PSAB Income/Net Loss before Taxation Revenues, Capital Purchases & Reserve Transfers	\$ (1,004,505.07)
Add back in Amortization	\$ 204,848.54
Less Tangible Capital Asset Purchases	\$ (160,000.00)
Transfer from Reserves	\$ 223,932.92
Transfer to Reserves	\$ (92,000.00)
2026 Taxes to invoice	(827,723.61)

2026 Budget**DEPARTMENTAL 2026 BUDGET STATEMENT - GENERAL FUND**

REVENUES	2025 BUDGET	2026 BUDGET	Difference
General Taxes & PILs	\$786,761.38	\$827,723.61	\$ 40,962.23
Other Taxation (Supplementary)	\$0.00	\$2,000.00	\$ 2,000.00
Provincial & Federal Grants	\$593,023.98	\$670,760.08	\$ 77,736.10
Other General Revenues (Fees and Service Charges, Interest)	\$45,820.00	\$55,520.00	\$ 9,700.00
Transfer from Reserves/Deferred Grants/Unearned Revenue	\$440,115.00	\$223,932.92	\$ (216,182.08)
Total Revenue	\$1,865,720.36	\$1,779,936.61	\$ (85,783.75)

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	\$450,349.66	\$ 412,768.29	\$ (37,581.37)
Fire & Protective Services	\$ 214,965.20	\$ 273,131.00	\$ 58,165.80
Roads Department	\$436,850.41	\$ 494,387.76	\$ 57,537.35
Environmental Services	\$ 92,823.95	\$ 90,111.11	\$ (2,712.84)
Public Health/Cemetery	\$ 24,971.00	\$ 26,591.00	\$ 1,620.00
Social Services	\$314,356.00	\$ 331,254.00	\$ 16,898.00
Recreation & Culture	\$ 63,883.68	\$ 73,422.49	\$ 9,538.81
Planning	\$ 6,000.00	\$ 6,000.00	\$ -
Capital Purchases/Expenditures	\$375,000.00	\$ 160,000.00	\$ (215,000.00)
Transfers to Reserves	\$ 45,000.00	\$ 92,000.00	\$ 47,000.00
Total Expenses & Transfers	\$2,042,568.90	\$1,984,785.15	
Minus Depreciation Expense			
	-\$176,848.54	-\$204,848.54	
TOTAL EXPENSES FOR BUDGET	\$1,865,720.36	1,779,936.61	

	Capital Asset Clearing	
	Capital Asset - General	\$-00
	Capital Asset Cl.- Admin	\$-00
	Capital Asset Cl.- Fire	\$-00
	Capital Asset Cl. - Roads	\$-00
	Surface Treatment - 6km of Surface Treatment	\$160,000.00
	Capital Asset Cl. Landfill	\$-00
	Capital Asset Cl. Parks and Rec	\$-00
	Capital Asset Clearing	\$160,000.00
	TOTAL EXPENSE	\$1,892,785.15
	NET INCOME (Prior to Taxation)	-\$1,164,505.07
	Add back Amortization:	\$204,848.54
	Add Transfers to Reserves & Unearned Revenues	-\$92,000.00
	Minus Transfers from Reserves	\$223,932.92
	Total - Amount to Tax Out	\$(827,723.61)

Reserve Transfers:

Transfers in (to):

Transfer to Fire Capital Reserve	\$45,000.00
Transfer to Road Capital - A Line Bridge Replacement	\$25,000.00
Future Landfill Purchase Liability	\$10,000.00
Landfill Closure Liability	\$12,000.00
Total Transfer to reserves	\$92,000.00

Transfer out (From):

Pull from Unspent Nords	\$30,000.00
Unspent Gas Tax	\$54,432.92
Unspent OCIF - Applied to AMP & Roads Projects	\$139,500.00
Total Transfer from reserves	\$223,932.92

Municipal Taxation Table
General Municipal Rates

General 2026 levy			\$ 827,723.61		
Classes	CVA	RATIOS	ADJ. CVA	TAX RATES BEFORE EDUCATION	LEVY
Residential (French & English)	82229500	1	82229500	0.009668416	\$795,029.03
MULTI RES.	0	1	0	0.009668416	\$0.00
COMM.	1399700	1.2988	1817930.36	0.012557339	\$17,576.51
COMM VAC.	22700	0.90916	20637.932	0.008790137	\$199.54
INDUST.		1.0541	0	0.010191478	\$0.00
Aggregate Extraction	130300	0.857728	111761.9584	0.008292871	\$1,080.56
Farmlands Taxable	1641800	0.25	410450	0.002417104	\$3,968.40
MAN. FOREST	460000	0.25	115000	0.002417104	\$1,111.87
Landfill PIL	3200	1.2988	4156.16	0.012557339	\$40.18
Res PIL	197700	1	197700	0.009668416	\$1,911.45
EXEMPT	3748400	0	0	0.000000000	\$0.00
Comm PIL	542000	1.2988	703949.6	0.012557339	\$6,806.08
TOTALS	90375300		85611086.01		\$827,723.61

TAX RATIO AND PERCENTAGE ALLOCATION				
	RATIOS	TOTAL TAXES	% SHARE OF TAXES	
RESIDENTIAL	1	\$795,029.03	96.05%	
MULTI-RES	1	\$0.00	0.00	
COMMERCIAL	1.2988	\$17,576.51	2%	
INDUSTIAL	1.0541	\$0.00	0.00%	
Aggregate Extraction	0.857728	\$1,080.56	0.13%	
FARMLANDS	0.25	\$3,968.40	0.00	
MANAGED FOREST	0.25	\$1,111.87	0.13%	
PIL (Commercial and General)		\$8,717.52	0.0105	
	TOTAL	\$827,483.90	1.00	

Class:	Municipal	Education	Total Rate
Residential/Farm	0.00966842	0.00153	0.01119842
Multi-Residential	0.00966842	0.00153	0.01119842
Landfill	0.01255734	0.0088	0.02135734
Commercial Occupied	0.01255734	0.0088	0.02135734
Commercial Excess/Vaca	0.00879014	0.0088	0.01759014
Industrial Occupied	0.01019148	0.0088	0.01899148
Industrial Excess/Vacant	0.00862446	0.0088	0.01542446
Farmlands	0.00241710	0.0003825	0.00279960
Managed Forests	0.00241710	0.0003825	0.00279960
Aggregate	0.00829287	0.00511	0.01340287

2026 Total Tax Rate Calc	COMPARED TO PRIOR YR								
	2026	2025	Annual Increase						
Residential									
General Taxation Rate	0.00966842	0.00927581	4.23%						
Education Rate	0.00153000	0.00153	0%						
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2026 Taxes	100,000 assessment - 2025	Difference	Monthly Change	
TOTAL Res	0.01119842	0.01080581	3.633%	4.233%	\$ 1,119.84	\$ 1,080.58	\$ 39.26	\$ 3.27	
			COMPARED TO PRIOR YR						
Commercial									
General Taxation Rate	0.01255734	0.01204743	4.23%						
Education Rate	0.0088	0.0088	0.00%						
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2026 Taxes	100,000 assessment - 2025	Difference	Monthly Change	
TOTAL Comm	0.02135734	0.02084743	2.446%	4.233%	\$ 2,135.73	\$ 2,084.74	\$ 50.99	\$ 4.25	
			COMPARED TO PRIOR YR						
Industrial									
General Taxation Rate	0.01019148	0.0097763	4.25%						
Education Rate	0.0088	0.0088	0.00%						
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2026 Taxes	100,000 assessment - 2025	Difference	Monthly Change	
TOTAL Industrial	0.01899148	0.0185763	2.235%	4.247%	\$ 1,899.15	\$ 1,857.63	\$ 41.52	\$ 3.46	