



THE TOWNSHIP OF TARBUTT
Special Council Agenda

MONDAY, MARCH 23, 2026 at 3:00pm
Tarbutt Municipal Office
27 Barr Road S., Desbarats, Ontario

1. **CALL TO ORDER**
2. **DISCLOSURES OF PECUNIARY INTEREST**
3. **FINANCIAL AND INVESTMENT UPDATE** 1-4
4. **DRAFT 2025 BUDGET** 5-6
 - a. **Projected Revenues**

Taxation, Grants, Fees and Charges, Other Income
 - b. **Protection to Persons and Property**

Fire, Emergency Management, Policing, Building, By-law Enforcement
 - c. **Transportation**

Roads budget has been provisionally approved by the Roads Committee.
 - d. **General Government**

Council, Administration, general operating expenses
 - e. **Environmental**

Landfill (waste and recycling)
 - f. **Planning and Development**

Planning Board expenses, Zoning By-law development, Official Plan, Planning Advisory
 - g. **Social, Family and Health Services**

ADSAB, Algoma Public Health, Cemetery, Health Services Donations



h. Recreation and Cultural Services

Library, MacLennan Hall, Parks maintenance, Recreation

5. CONFIRMATION BY-LAW

6. ADJOURNMENT



The Township of Tarbutt
27 Barr Road South
Desbarats, Ontario P0R 1E0
Ph: 705-782-6776 Fax: 705-782-4274

REPORT TO COUNCIL

Date: March 23, 2026
From: Jillian Hayes, Treasurer
Re: Financial and Investment Update

BACKGROUND / OVERVIEW

The physical audit was conducted March 2nd and 3rd, 2026. Once the 2025 audit is complete, Council will have the opportunity to designate reserves/surpluses, should there be any, based on recommendations made by the auditors. Deficiencies noted in the Township's most recent Asset Management Plan should direct these reserve allocations to departments or projects that are most in need.

In February 2026, the Township invested with ONE Investment. Please find attached the statement of accounts for February 2026 showing how the funds have been allocated.

In 2025, GIC investments, not related to the Cemetery Trust, earned an average of 2.95%, resulting in a gain of roughly \$8,938.93. Bank interest income of \$15,595.41 was earned on bank account balances during that same period.

FINANCIAL IMPACT

Moving cash out of the bank account and into investments will likely result in lower bank account interest earned annually, however, diversification and active management reduce risk and create the potential for higher gains overall.

SUMMARY

The auditor plans to present the 2025 Audited Financial Statements to Council in April 2026. We can expect this report to be favourable, as the Township's financials and cash management processes are in good order.

RECOMMENDATION:

Be it resolved that the Treasurer's Financial and Investment Update be received as information

Jillian Hayes Elliott, Treasurer



Consolidated Portfolio Summary

Township of Tarbutt
 as at February 28, 2026
 Page 1 of 1

Summary			
High Interest Savings Account Portfolio	\$0.00	(0.0%)	
Money Market Portfolio	\$0.00	(0.0%)	
Canadian Government Bond Portfolio	\$50,046.73	(49.9%)	1 account
Canadian Corporate Bond Portfolio	\$0.00	(0.0%)	
Canadian Equity Portfolio	\$50,325.40	(50.1%)	1 account
Total Portfolio Value	\$100,372.13	(100%)	2 accounts

Account Details			
Accounts by Fund			
Canadian Government Bond Portfolio		Accounts	
Suggested Investment Duration: 18 Months - 3 Years		TAR1GENERAL	50,046.73
Ideal for Investing:		Total	50,046.73
<ul style="list-style-type: none"> ● Surplus operating funds not required in the current year ● Capital funds to be expended in the next one to three years ● Gas Tax receipts not expended in the current year 			
Canadian Equity Portfolio		Accounts	
Suggested Investment Duration: 5+ Years		TAR1GENERAL	50,325.40
Ideal for Investing:		Total	50,325.40
<ul style="list-style-type: none"> ● Long-term infrastructure funding ● Capital asset management and remediation reserves ● Perpetual and trust funds, as required for cemetery funds ● Development charge receipts not required in the short term 			
Accounts by Group			
Cross-Reference: [REDACTED]	Funds:	Bond:	50,046.73
Total Value: \$100,372.13		Equity:	50,325.40

For information about this statement, or your One Investment accounts, please contact Jason Hagan (AMO/LAS) at JHagan@oneinvestment.ca or Jennifer Hess (MFOA/CHUMS) at JHess@oneinvestment.ca

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Your investments with us

December 31, 2025

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THE CORPORATION OF THE TOWNSHIP OF
TARBUTT
27 BARR RD S
RR 1
DESBARATS ON
POR 1E0

Your CIBC advisor:
Mrs CHRISTINA LEE SHAW
Phone: (705) 254-6633 ext. 400



Summary of your investments with us

	Non-registered investments (\$)	TFSA investments (\$)	RESP investments (\$)	Registered investments (\$)	Total (\$)
Total value of your investments last reported to you	352,718.57	-	-	-	352,718.57
Total value of your investments on December 31, 2025	362,884.45	-	-	-	362,884.45
Total change	10,165.88	-	-	-	\$10,165.88

The summary pages are based only on the accounts listed in the *Summary of your accounts* section. They do not include other accounts you may have with the CIBC group of companies.

Includes Cemetery

Important

You have GICs maturing. Please check your account(s) for details.

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The Township of Tarbutt
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Desbarats, Ontario P0R 1E0
Ph: 705-782-6776 Fax: 705-782-4274

REPORT TO COUNCIL

Date: March 23, 2026
From: Jillian Hayes Elliott, Treasurer
Re: Tax Arrears Collection 2025

BACKGROUND / OVERVIEW

One of the primary responsibilities of the Treasurer is to actively manage the Township's tax arrears. This is done by ensuring arrears notices are sent out regularly and initiating Tax Registration where appropriate.

At the end of 2024, \$252,346.60 in total tax arrears (excluding interest) was owed to the Township. By the end of 2025, this number had dropped to \$189,965.80. This resulted in a reduction in total taxes owed of \$62,380.80 plus interest.

Using the services of RealTax, the Township has initiated tax registration proceedings for one (1) property. Registration can only be cancelled with full payment of all arrears and penalties before August 2026. We have not received a response from this property owner to any of the correspondence sent to date.

FINANCIAL IMPACT

Taxes owed to the Township are the Municipality's primary revenue source. This income is largely used to cover operating and administration costs.

SUMMARY

Collecting arrears through refinancing agreements and payment plans is favourable to tax registration. For this reason, we continue to send regular arrears notices. Township staff are always willing to work with property owners to develop payment plans prior to resorting to tax registration.

RECOMMENDATION:

Be it resolved that the report from the Treasurer regarding tax arrears collection for 2025 be received.

Jillian Hayes Elliott, Treasurer



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27 Barr Road South
Desbarats, Ontario P0R 1E0
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REPORT TO COUNCIL

Date: March 23, 2026
From: Jillian Hayes Elliott, Treasurer
Re: 2026 Draft Budget

BACKGROUND / OVERVIEW

Please find attached a copy of the 2025 Budget to Actuals and a draft budget for 2026. These numbers are unaudited and subject to change; however, we do not anticipate any significant changes. The 2026 proposed budget has been reviewed by our Auditors, with no material errors noted.

FINANCIAL IMPACT

Increases to annual ADSAB (social service) levies, the policing contract, and MPAC services has resulted in an increase in expected expenditures. Lower insurance rates combined with cuts in other areas minimize the overall impact of these increases. A minimum tax rate increase of 3% is recommended to keep pace with inflation and cover the cost of maintaining aging infrastructure.

Some Provincial grant funding amounts for 2026 have not yet been confirmed. Those funding sources could result in partially or fully funded additional capital expenditures for the year. Changes to be discussed once program amounts are confirmed.

It is possible Council may wish to consider staffing levels and the potential impact that this may have on Township wages, administration, training, and other associated costs.

SUMMARY

During budget discussions, some attention will have to be paid to asset management planning, reserve allocation, grant allocation, and capital project planning.

A modest tax rate increase should be considered annually to mitigate risks associated with rising operating costs and inflation rates.

RECOMMENDATION:

Be it resolved that the report from the Treasurer regarding the 2026 Draft Budget be accepted as information; and



That Council approve a cost of living wage increase for all staff and Council in the amount of 2.1%, based on 2025 CPI Rate used by the Ontario Government, retroactive to January 1, 2026; and

That Council approve a tax rate increase of 3%, with the goal of covering unexpected overages and building reserves.

Jillian Hayes Elliott, Treasurer