

MAYORAL DIRECTIVE NO. 11

Budget Preparation Instructions

To: Tammy Gorgerat, CAO/Clerk–Treasurer

From: Mayor David Mayville

Date: December 9, 2025

Subject: Budget Preparation – Departmental Submissions

Under s. 284.6(1)(b) of the *Municipal Act, 2001*, I am directing you to coordinate and ensure the following budget-preparation work is completed by the appropriate staff and submitted to the Mayor. Please note that under s. 284.6(2), *the CAO is required to assist the Mayor in preparing the Mayor's proposed budget.*

CAO/Clerk–Treasurer and Deputy CAO/Clerk–Treasurer

- Implement the 3% wage increase.
- Implement the 2.5% tax levy increase.
- List reserve options to zero out expenses (eg. water and wastewater, etc).
- Ensure municipal operating expenses remain at 1% or lower, 2025 budget-to-2026 budget
- Forward all supporting documents (e.g., water, wastewater, library, etc) to the Mayor when received so I have a backup.

All Department Heads

- Prepare your departmental submissions on a budget-to-budget basis also using the 2025 11th month actual as a guideline.
- Your 2026 departmental request must not exceed the 3% increase (unless further discussion with the Mayor and CAO is required)
("Do not use the 3% if you do not need it.")
- List all capital items separately by item (e.g., trucks, vehicles, building maintenance, new equipment).
- Provide options where applicable (new, lease, used).
- Identify potential new staffing.

Roads Superintendent

Provide four (4) priority road projects including:

- Cost estimates
- Timelines

Budget Schedule

- January 15, 2026 — 9:00 a.m. to 4:00 p.m.
Review of Departmental Operating and Capital Budgets with department heads and others the CAO feels will be needed.

- January 21, 2026 — 1:00 p.m. to 4:00 p.m.
Review of any alterations with department heads
- January 23, 2026
Email completed Draft Budget to Council
- January 27, 2026 — 7:00 p.m. (Special Meeting)
Presentation of the Mayor's Proposed Budget to Council

Submission Requirements

All materials shall be submitted through the CAO and simultaneously provided to the Mayor for review.


The CAO shall compile the submissions into the Mayor's Proposed Budget, as required under s. 284.7.

If you believe any part of this Directive conflicts with legislation, identify the exact statutory provision in writing within two business days.

Authority and Compliance

This Directive is issued under the Mayor's statutory authority in Part VI.1 of the *Municipal Act, 2001* for the purpose of preparing the Mayor's Proposed Budget for Council's consideration.

Failure to comply may result in further directives or corrective action under the Mayor's authority.



David Mayville

Mayor, Township of Killaloe, Hagarty and Richards