



2026 BUDGET

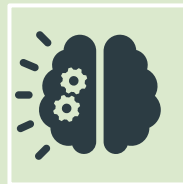
THREE-YEAR PROGRAM OF CAPITAL EXPENDITURES 2026-2027-2028

REASONABLE | RESPONSIBLE | FOCUSED ON CONTINUITY



REASONABLE

Reduce the impact of the average increase in the triennial roll.
Settle slightly above Quebec inflation as of September 30, 2025
(+\$20 for an average home).



RESPONSIBLE

Mitigate budget fluctuations and stabilize tax increases.
Prioritize civil engineering investments (drinkable water and
wastewater).



FOCUSED ON CONTINUITY

Improve the level of service to citizens.
Finalize ongoing projects (revision of urban planning by-laws,
Calvary Church, museum, Filtex, John-Sleeth).
Seek grants for mountain water supply.

2026 BUDGET

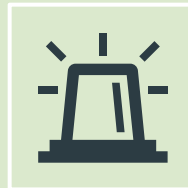
SIGNIFICANT CHANGES WITH AN IMPACT



HUMAN RESOURCES

Salary adjustment for union members and certain employees (non-executive management employees).

Temporary addition of a senior contract urban planner (use of free surplus | unallocated surplus).



SÛRETÉ DU QUÉBEC AND MINISTÈRE DES TRANSPORTS

Increase in the Town's share of \$159,778, representing a rise of 9.34% or approximately 1% of the Town's total budget.

Loss of a grant from the Ministère des Transports of approximately \$200,000.



VARIATION ATTENUATION

Stabilization of tax increases to avoid excessive annual variations.

BUDGET SUMMARY

	2025	2026	Variation
Total revenues	16 148 677 \$	16 686 382 \$	3,33 %
Total expenses	17 553 194 \$	18 299 578 \$	4,25 %
Total allocations	- 1 404 517 \$	- 1 613 196 \$	14,86 %
Surplus/deficit	0 \$	0 \$	

REVENUES

	2025	2026	Variation
Taxes, compensations and tariffs	13 060 079 \$	13 888 942 \$	6,35 %
In lieu of taxes	52 900 \$	60 186 \$	13,77 %
Services provided	377 315 \$	322 502 \$	-14,53 %
Other revenues	1 516 550 \$	1 608 125 \$	6,04 %
Grants	1 141 833 \$	806 627 \$	-29,36 %
Total :	16 148 677 \$	16 686 382 \$	3,33 %

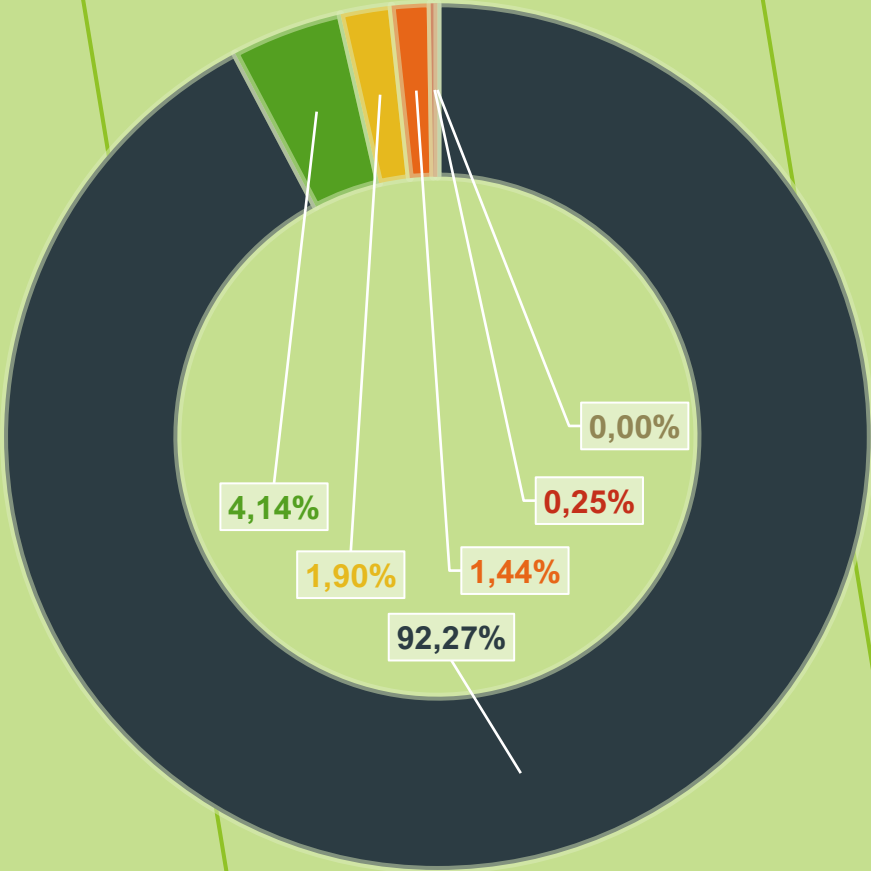
EXPENSES AND OUTGOINGS

	2025	2026	Variation
General administration	2 279 754 \$	2 456 874 \$	7,77 %
Public security	2 842 157 \$	3 014 077 \$	6,05 %
Road network	4 324 601 \$	4 448 025 \$	2,85 %
Local hygiene	2 344 994 \$	2 233 993 \$	-4,73 %
Health and wellness	122 057 \$	120 134 \$	-1,58 %
Land management (urbanism)	870 045 \$	1 051 859 \$	20,90 %
Economic development	413 306 \$	405 320 \$	-1,93 %
Recreational activities	928 285 \$	956 245 \$	3,01 %
Cultural activities	674 615 \$	780 920 \$	15,76 %
Financing costs	553 380 \$	632 131 \$	14,23 %
Depreciation	2 200 000 \$	2 200 000 \$	0,00 %
Total:	17 553 194 \$	18 299 578 \$	4,25 %

AFFECTATIONS

	2025	2026
Disposal of assets	0 \$	0 \$
Depreciation	-2 200 000 \$	-2 200 000 \$
Gain/loss on disposal of assets	0 \$	0 \$
Repayment of capital (long-term debt)	1 148 066 \$	1 078 654 \$
Investment activities	139 350 \$	20 000 \$
Unallocated surplus (accumulated)	-355 987 \$	-511 510 \$
Surplus (reserved)	-314 144 \$	-340 875 \$
Financial reserves and reserved funds	178 198 \$	340 535 \$
Total:	-1 404 517 \$	-1 613 196 \$
Total expenses and allocations:	16 148 677 \$	16 686 382 \$

ASSESSMENT ROLE | DISTRIBUTION



- Residential immovables*
- Non-residential immovables
- Agricultural immovables
- Forest immovables
- Vacant serviced lots
- Industrial immovables

* Includes residential immovables and six immovable units and more

ASSESSMENT ROLE | TAXABLE VALUES*

Category	2025	2026	Variation
Residential	1 582 466 265 \$	2 273 312 594 \$	43,66 %
Non-residential	72 014 265 \$	136 524 006 \$	89,58 %
Agricultural	33 922 811 \$	59 514 600 \$	75,44 %
Forest	21 163 659 \$	32 596 400 \$	54,02 %
Vacant serviced lots	4 221 000 \$	7 667 600 \$	81,65 %
Industrial	0 \$	0 \$	0,00 %
Total:	1 713 788 000 \$	2 509 615 200 \$	46,44 %

* Roles deposited on September 15, 2024,
and on October 16, 2025, respectively

TAX RATE PER 100\$ OF PROPERTY VALUE

	2025	2026	Variation
General property tax			
Residual tax Basic rate*	53,4 ¢	39,3 ¢	-26,40 %
Agricultural immovable	53,4 ¢	39,3 ¢	-26,40 %
Vacant serviced lot	78,3 ¢	57,6 ¢	-26,44 %
Non-residential immovable	97,1 ¢	71,5 ¢	-26,36 %
Industrial immovable	109,0 ¢	82,0 ¢	-24,77 %
Special taxes			
Public works reserve	1,82 ¢	1,31 ¢	-28,02 %
Collective debt repayment	8,6 ¢	5,7 ¢	-33,72 %

* Includes residential immovables and six immovable units and more

TARIFFS FOR RESIDENTIAL SERVICES

	2025	2026	Variation
Waste collection service (waste and compost)	158,00 \$	142,00 \$	-10,13 %
Recycling collection*	0,00 \$	0,00 \$	0,00 %
Aqueduct service	205,00 \$	215,00 \$	4,88 %
Sewer service	108,00 \$	113,00 \$	4,63 %
Septic tanks emptying	59,00 \$	87,00 \$	47,46 %

* Responsibility of the Brome-Missisquoi RCM and of
Éco Entreprises Québec (EEQ)

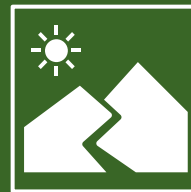
AVERAGE INCREASE*



VILLAGE

137,93 \$

3,83 %



MOUNTAIN

139,23 \$

3,90 %



NON SERVICED

129,03 \$

3,99 %

* According to the average value of a single-family residential unit

2025: 472 939 \$ | 2026: 677 030 \$

SIMULATION OF AN AVERAGE TAX ACCOUNT* | VILLAGE

	2025	2026
PROPERTY TAX		
General property tax	2 525,49 \$	2 660,73 \$
Public works reserve	86,07 \$	88,69 \$
TAX RATES		
Aqueduct service	205,00 \$	215,00 \$
Sewer service	108,00 \$	113,00 \$
Waste collection	158,00 \$	142,00 \$
DEBT SERVICE		
Collective debt repayment	406,73 \$	385,91 \$
Debt to sector (water and sewer)	113,51 \$	135,41 \$
TOTAL:	3 602,80 \$	3 740,73 \$

Variation | 137,93 \$ | 3,83 %

* According to the average value of a single-family residential unit

2025: 472 939 \$ | 2026: 677 030 \$

SIMULATION OF AN AVERAGE TAX ACCOUNT * | MOUNTAIN

	2025	2026
PROPERTY TAX		
General property tax	2 525,49 \$	2 660,73 \$
Public works reserve	86,07 \$	88,69 \$
TAX RATES		
Aqueduct service	205,00 \$	215,00 \$
Sewer service	108,00 \$	113,00 \$
Waste collection	158,00 \$	142,00 \$
DEBT SERVICE		
Collective debt repayment	406,73 \$	385,91 \$
Debt to sector (water and sewer)	85,13 \$	108,32 \$
TOTAL:	3 574,43 \$	3 713,65 \$

Variation | 139,23 \$ | 3,90 %

* According to the average value of a single-family residential unit

2025: 472 939 \$ | 2026: 677 030 \$

SIMULATION OF AN AVERAGE TAX ACCOUNT* | NON SERVICED

	2025	2026
PROPERTY TAX		
General property tax	2 525,49 \$	2 660,73 \$
Public works reserve	86,07 \$	88,69 \$
TAX RATES		
Septic tank emptying	59,00 \$	87,00 \$
Waste collection	158,00 \$	142,00 \$
DEBT SERVICE		
Collective debt repayment	406,73 \$	385,91 \$
TOTAL:	3 235,30 \$	3 364,33 \$

* According to the average value of a single-family residential unit

2025: 472 939 \$ | 2026: 677 030 \$

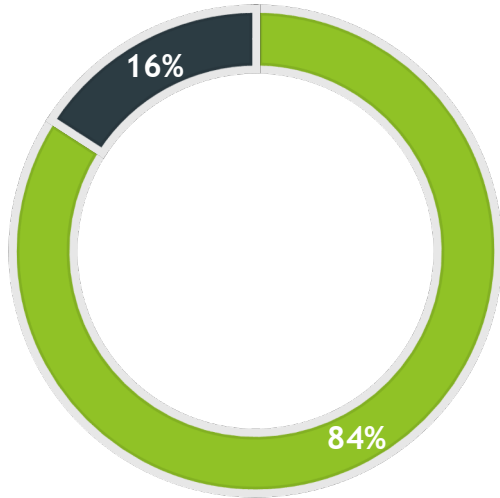
Variation | 129,03 \$ | 3,99 %

STATE OF SURPLUS, RESERVES AND FUNDS*

	Accumulated surplus	Reserved surplus	Working fund	Public works reserve	Reserved fund Long-term debt	Parks fund
Balance as of December 31, 2025	3 113 927 \$	1 052 980 \$	303 245 \$	102 112 \$	36 050 \$	162 148 \$
2025 Revenues				315 012 \$		55 942 \$
2025 Repayment			225 978 \$			
2025 Total amount used	-570 001 \$	-709 081 \$	-225 975 \$	-416 443 \$		-166 146 \$
Surplus as of December 31, 2025	2 052 112 \$					
Estimated balance as of December 31, 2025	4 596 038 \$	343 899 \$	303 248 \$	681 \$	36 050 \$	51 944 \$
2026 Estimated revenues				328 760 \$		
2026 Repayment			241 775 \$			
Estimated use of funds	-511 510 \$	-340 875 \$	-194 986 \$	-230 000 \$		-3 255 \$
Estimated balance as of December 31, 2026	3 084 528 \$	1 003 024 \$	350 037 \$	99 441 \$	36 050 \$	48 689 \$

* This table does not take into account the application of financial policies and the allocation of the sale to CNC.

STATE OF DEBT



■ Town of Sutton
■ Governments

Total debt as of December 31, 2025	15 019 000 \$
Debt assumed by the governments	2 383 385 \$
Debt assumed by the Town	12 635 615 \$

RATIOS 2024	SUTTON	MRC	QUÉBEC
Total long-term debt per \$100 of SPV	0,71 \$	1,03 \$	1,78 \$
Total long-term debt per evaluation unit	2 503 \$	4 235 \$	8 013 \$

**THREE-YEAR PROGRAM
OF CAPITAL EXPENDITURES
2026-2027-2028**

PTI'S INFORMATION AND OBJECTIVES



PROCESS AND WARNING

A three-year program of capital expenditures (PTI) outlines capital projects planned for the current fiscal year and subsequent years.

Adoption of the PTI does not constitute authorization to spend or a guarantee of implementation.



OBJECTIVES

Prioritize investments in civil engineering (drinkable water and wastewater).

Optimize and diversify funding sources: working capital, public works reserve, park funds, long-term loans, and grants.

PTI | 2026 | 1 OF 2



INFRASTRUCTURES | AQUEDUCT | 1 629 200 \$
Construction of a second well for the Village sector



INFRASTRUCTURES | ROADS | 562 390 \$
Paving of Réal and Harold Roads, repairs to existing sidewalks on Principale Street



BUILDINGS AND LAND | 1 009 840 \$
Community buildings (CCCJS, Calvary Church, museum, Filtex), electric vehicle charging stations, purchase of land on Western (parking)



VEHICLES AND EQUIPMENT | 671 995 \$
Replacement of a truck, purchase of a salt box and a snow plow blade



COMPUTERS AND SOFTWARE | 51 746 \$
Replacement of certain computers, fire prevention software



INFRASTRUCTURES | RECREATIONAL | 131 580 \$

Dog park, pool refurbishment, replacement of a bleacher, heat pump at the sports chalet



FURNITURE | 5 000 \$

Replacement of certain office furniture



MACHINERY AND TOOLS | 17 900 \$

Purchase of front-loading containers for recycling



TOTAL | 4 079 651 \$

PTI | 3 YEARS | PER YEAR

	2026	2027	2028	Total
Infrastructures aqueduct	1 629 200 \$		15 000 000 \$	16 629 200 \$
Infrastructures sewers		66 457 \$	332 913 \$	399 370 \$
Infrastructures public safety				
Furniture	5 000 \$	22 852 \$	6 000 \$	33 852 \$
Machinery and tools	17 960 \$	44 622 \$		62 522 \$
Computers and software	51 746 \$	49 400 \$	63 798 \$	164 944 \$
Infrastructures roads	562 390 \$	1 960 045 \$	159 065 \$	2 681 500 \$
Buildings and land	1 027 165 \$	367 767 \$	29 398 \$	1 424 330 \$
Vehicles and equipment	671 995 \$	503 940 \$	195 458 \$	1 371 393 \$
Infrastructures recreational	114 255 \$	700 000 \$		814 225 \$
Total:	4 079 651 \$	3 715 083 \$	15 786 632 \$	23 581 366 \$

PTI | 3 YEARS | BY FINANCING METHOD

	Operational budget	Borrowing by-law		Working fund	TP reserve	Grants	Surplus	Total
		collective	by sector					
Infrastructures aqueduct			15 000 000 \$			1 629 200 \$		16 629 200 \$
Infrastructures sewers						332 913 \$	66 457 \$	399 370 \$
Infrastructures public safety								
Furniture	21 000 \$			12 852 \$				33 852 \$
Machinery and tools	13 125 \$			31 497 \$			17 900 \$	62 522 \$
Computers and software	128 198 \$			36 746 \$				164 944 \$
Infrastructures roads		1 582 912 \$		159 065 \$	92 390 \$	847 133 \$		2 681 500 \$
Buildings and lands	14 578 \$	894 925 \$		164 827 \$			350 000 \$	1 424 330 \$
Vehicles and equipment		1 329 398 \$		41 995 \$				1 371 393 \$
Infrastructures recreational	3 255 \$	700 000 \$		111 000 \$				814 225 \$
Total:	180 156 \$	4 507 235 \$	15 000 000 \$	557 982 \$	92 390 \$	2 809 246 \$	434 357 \$	23 581 366 \$

QUESTION PERIOD



Ville de
Town of ***Sutton***