

WOOLWICH
TOWNSHIP

Township of Woolwich Budget Book

2026

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MESSAGE FROM MAYOR SHANTZ



This budget represents a transparent collaboration between Council, staff and taxpayers. In establishing a process for the first 'Strong Mayor's Budget' in Woolwich, I wanted to ensure that Council and residents were able to contribute early on. I asked staff to provide a very preliminary analysis

of how the status quo would look, what we would need to rapidly move toward a budget that sets us on a good fiscal trajectory and something in between. We had a number of meetings for Council to discuss options, and for residents to speak to those options. We received input on our Engage platform and through communication to their Councillors and me. Our focus has been on maintaining strong core services and ensuring long term sustainability. Thank you to everyone who contributed.

We heard concerns about staffing, administration and efficiency. With additional time to analyze the financial numbers, our base budget increase is about \$3.05 per month for the average household or 2.9% which falls closely in line with inflation. In addition, our Chief Administrative Officer has committed time to take a close look at the organizational structure with an eye toward improving interdepartmental communication, reducing

redundancy and reporting back to Council in 2026 on opportunities for savings.

In 2025, we have been implementing a new financial reporting system which has allowed more in-depth and accurate analysis of our reserves, spending and revenue. The system is still being implemented, but through the past year it has allowed us to look more closely at our reserves and financial stability. Council heard that our corporate fiscal health is in jeopardy. While we are not in dire straits, we do need to quickly reset our path forward. We have about one quarter of the reserves that a healthy community would expect to have.

To that end, most of the remainder of the levy increase in the budget (5.3% or about \$5.62 per month) is to begin to move toward more healthy reserves to support things like the winter control budget, operating contingency, infrastructure levy, financial reporting discrepancies and fire equipment reserve.

In 2026 we will continue to advance affordable housing options, develop a multi-year budget and a ten-year capital forecast for our assets and investments.

Council meetings are scheduled for January 13 and 27 where we will hear any additional feedback. Council amendments must be considered before February 5 according to the Strong Mayor legislation.

It's impossible to build a budget that everyone will be happy with, but I believe that together, we have achieved a balance between affordability with sustainability, while protecting the services you rely on and preparing for the years ahead. You will find details in the pages that follow.

On behalf of Council and myself, thank you to staff for your analysis and for doing the hard work of looking at options and opportunities to ensure Woolwich remains a strong, well managed community.

A handwritten signature in black ink, reading "Sandy Shantz", written in a cursive style.

Sandy Shantz

Mayor
Township of Woolwich

STRONG MAYOR BUDGET

On May 1, 2025, Ontario Regulation 580/22 was amended extending strong mayor powers to several municipalities, including the Township of Woolwich. These powers include a duty for the Mayor to propose a budget before February 1 each year.

On September 23, 2025, Mayor Shantz directed the Township's Chief Administrative Officer and the Director of Financial Services/Treasurer to assist her in developing the Mayor's budget based on public and Council's feedback. This direction is set out in Mayoral Instrument 2025-005 and may be viewed on the [Mayor's](#) page on the Township website. The details are shown below:

I, Sandy Shantz, Mayor of the Township of Woolwich, direct the Chief Administrative Officer and the Director of Financial Services/Treasurer to:

- 1. Present updated annual grant applications and funding requests from local boards and committees to Council on October 7, 2025.*
- 2. Prepare a preliminary staff draft of the operating and capital budgets and review fees and charges on November 4, 2025, for initial public and Council input, with the following priorities:*

a. Infrastructure maintenance and renewal, with an emphasis on roads;

b. Financial sustainability, including building reserves, limiting the use of debt, preparing for future growth and reviewing alternate sources of revenue; and

c. Community building, including affordable housing and recreation opportunities.

3. Support me in developing the Mayors Budget to be proposed on January 6, 2026, based public and Council feedback.

4. Convene budget meetings in January for Council to consider the Mayor's Budget and allow for any Council amendments within the required 30-day timeframe when the Woolwich budget will be deemed adopted (unless shortened by Council).

This Mayoral Direction shall come into effect on September 23, 2025.

BUDGET TIMELINES

The following budget schedule has been proposed for 2026 Budget Adoption:

Budget Priorities discussion with Council	9 Sep. 2025
Mayor Shantz's Budget Direction	23 Sep. 2025
Board and committee budget, grant requests, fees and charges	7 Oct. 2025
Budget Discussion touchpoint and public feedback on operating and capital budgets #1	4 Nov. 2025
Budget Discussion touchpoint and public feedback on operating and capital budgets #2	18 Nov. 2025
Budget Discussion touchpoint and public feedback on operating and capital budgets #3	2 Dec. 2025
Mayor's Proposed Budget	6 Jan. 2026
Budget presentations and public delegations	13 Jan. 2026
Budget Amendment Meeting	27 Jan. 2026
Council may request additional Budget Meetings if required	TBD
Deadline for budget amendments *cannot be extended	5 Feb. 2026

After Mayor Shantz proposes her budget, there are several ways the rest of a strong mayor budget process can proceed.

- The shortest process would be if Council makes no amendments and passes a resolution to shorten the 30-day period for amendments. In this case, the budget is deemed adopted on the day set out in the resolution.

- Council may also want to vote on amendments up to the February 5th deadline. If Mayor Shantz is satisfied with the amendments, she could shorten her veto period to February 5, 2026, and the budget could be approved the same day.
- The longest process would involve Council making one or more amendments, the Mayor vetoing amendments and Council meeting to vote on overriding the Mayor's veto's. If all the timelines in the legislation are extended to the maximum days allowed, the latest the budget would be adopted is March 4, 2026.

The legislative timelines can be shortened by the Mayor or Council but cannot be extended: March 4 is the last possible date for approval.

ECONOMIC OVERVIEW

CANADIAN ECONOMY

Recent information from Statistics Canada showed that Canada's annualized growth has rebounded in recent months growing by 2.6% annually in Q3 2025. While it should be noted that GDP per capita has been flat or declined in most recent years. GDP per capita is a measure which may better represent the perceived impact on Canadians.

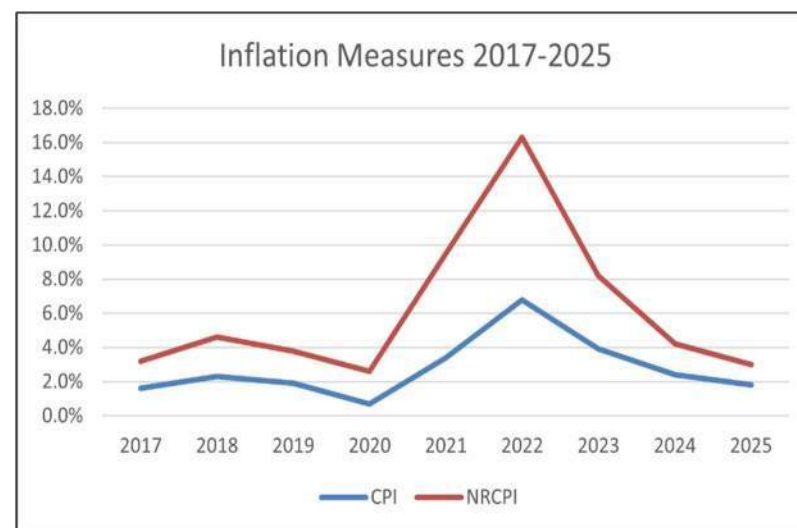
INFLATION

A major concern over the past few years has been the high inflationary environment, reaching a 40-year high peak in mid-2022. Inflation is cumulative, meaning that even slowing inflation does not represent a decrease in prices. Municipalities have struggled to adapt to this higher inflationary environment while maintaining affordability for residents. Inflation has trended down in recent years with CPI standing at 2.2% as of October 2025. It is important to remember that inflation is cumulative, and a lower inflation rate represents a slowing of price increases, not a price decrease.

NRCPI (Non-residential construction price index)

While CPI measures consumer price changes it does not accurately reflect the capital work the Township undertakes. The non-residential construction price index (NRCPI) measures the costs of construction for non-residential buildings. This index is a far better measure of costs in our capital program.

While CPI has been very high in recent years, the NRCPI has trended even higher. Inflating Township costs to CPI will fail to meet the cost challenges of the capital program which experiences different levels of inflation. The chart below outlines this difference:



INTEREST RATES

Interest rates (monetary policy) are used to either stimulate the economy (low rates) or to restrain inflation (high rates). After reaching high levels in recent years, interest rates have been cut multiple times in 2025 with the overnight target rate now standing at 2.25% (as of December 2025) down from a high of 5.0% in June 2024.

Interest rates impact the Township in two ways.

1. **Reduced investment income.** The rate of return on our investments is negatively impacted by declining rates. Our bank interest is immediately reduced, while longer-term investments returns are reduced because maturing investments cannot be reinvested at previously high rates.
2. **Lower debt interest costs.** The interest rates affect the cost of debt financing. Although current borrowing costs are fixed, lower interest rates will reduce the cost of future debt issues.

It should be noted that the Township historically holds more investments than it does external debt. Therefore, falling rates will have an overall negative impact on its financial position.

AMERICAN TRADE UNCERTAINTY

Since the 2024 US Presidential election, the CAD / USD exchange rate has declined. This means that purchases

denominated in US dollars, such as heavy equipment and software, could see an increase in cost because of the higher exchange rate.

In addition, there has been significant disruption on international trade related to tariffs and trade agreements which could increase financial uncertainty for the Township.

GROWTH PRESSURES

The population in the Township of Woolwich is expected to grow to 51,204 people and 17,395 households by 2051. This growth will almost double the 2021 recorded population. In addition, with the recent expansions to the settlement areas and direction from Provincial government to remove barriers and build housing the population has the potential to increase even more. Most of the growth will be accommodated in greenfield areas, within the urban settlement areas, through the development of new subdivisions. These subdivisions will add additional demand for programs, services, equipment and long-term maintenance costs for such things as roads, trails, facilities and other infrastructure. Phasing and staging of land development will be crucial for the ability of the Township to manage this growth and continue to provide infrastructure and services to meet the demands of the increased population. The Township must also ensure that employment land, institutional land and community spaces are planned for and supported to provide a balance of land uses, jobs and services.

The Township adheres to a growth should pay for growth philosophy. Where the financial burden of new growth should not be borne by existing residents where possible. To the extent possible the Township relies on development charges (DC's) to fund the infrastructure needs of growth and assessment growth to cover operating needs. However, it should be noted that DC's

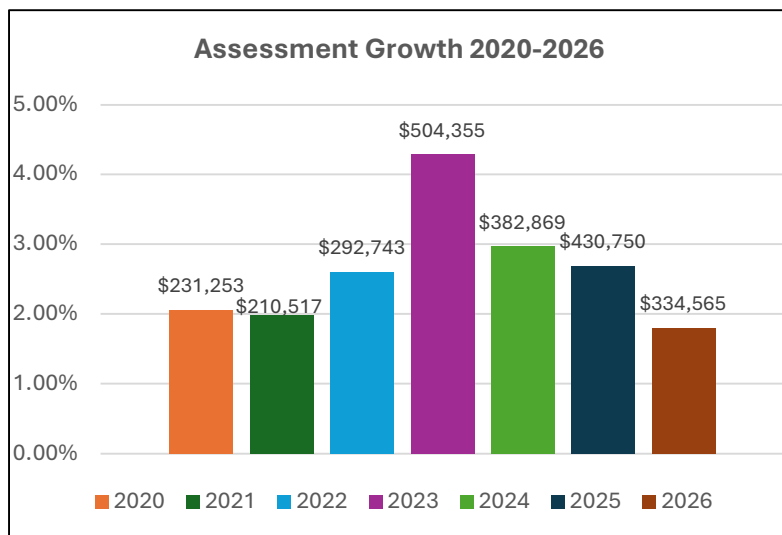
do not fund the full costs of growth infrastructure, and some forms of development such as accessory residential dwellings are exempt from DCs. Therefore, some costs must be partially burdened by existing residents.

In addition, future replacement costs of development funded assets must be eventually shouldered by the tax base. There is not a clear understanding between increased service needs related to growth and the related assessment revenue. This puts pressure on the Township to maintain service levels to respond to the demands of growth and to continue to provide services and programs to new residents.

ASSESSMENT GROWTH

Actual growth in the Township has not been as high as previously forecasted. The most recent DC study anticipated over 300 units in the Township annually starting in 2024. Recent data for 2024 showed growth of approximately 131 units with an estimated 404 units forecast for 2025. While the units built for 2025 are much higher than in recent years, the average of 2024 / 2025 is still below the DC study estimates. Recent announcements to reduce immigration levels and potential changes to development related legislation adds to the uncertainty in growth and development.

Staff are currently projecting new assessment growth for 2026 at approximately 1.86%, which translates into an additional \$334,565 in property tax revenue. This is the lowest % assessment growth in the past 6 years. Staff are aware of several developments which are planned to be constructed over the next few years, which will increase our assessment growth. The Township's assessment growth history can be seen in the graph below (it should be highlighted that 2023 was a catch-up year for MPAC hence the significant increase that year):



BUDGET STRATEGY

The Township's current approach to budgeting has remained largely unchanged whereby it leverages a manual process, using linked excel spreadsheets, which poses scalability challenges. Previously, Finance staff resources have not existed to perform more detailed financial analysis with most budget and analysis work currently performed by non-finance staff in each department. New budget software is required to ensure that staff can provide Council with the necessary financial information and analysis to facilitate discussion.

As of 2024, a fundamental shift has begun in the budgeting process with the allocation of new staffing resources. As a result, work is being done on the implementation of new financial software, new budgeting software, changes to the chart of accounts and an improved long-term financial planning framework. This is a significant undertaking which will take many years of transformational change and requires a commitment to change across the organization.

FUTURE WORK

While long-term changes will take years to fully implement, incremental improvements or "quick wins" have been identified in the budget process which can be implemented more quickly. Financial Services has begun

undertaking a variety of budget improvement initiatives including:

- A long-term financial framework approved in 2024 provides an overall financial roadmap.
- Updates to several finance policies such as investments, debt, and future policies are under development.
- Onboarding of new staff including a permanent Senior Financial Analyst and a contract Development Financial Analyst to support growth and development.
- Creation of a new initiative justification form to evaluate budget submissions
- Improving the understanding of utility revenue and rate setting
- Moving towards development of a multi-year capital budget
- Creating debt and reserve forecasts to support long term decision making
- Development of a cash flow model and move towards more active cash management to understand funding needs
- Improved salary budget models to help understand staffing financial implications
- Reviewing current cost allocation models to determine their effectiveness
- New finance software implementation including changes to the chart of accounts and

improvements and efficiencies to financial processes

With new staff, there has been improved analysis of internal operating and capital budgets which identified several structural budget issues. This analysis provided a greater insight into the Townships budget and the 2026 budget proposes several corrective measures to rectify these issues and improve the long-term fiscal health.

LONG TERM FINANCIAL FRAMEWORK

The Township approved a Long-Term Financial Framework (LTFF) in 2024 as a roadmap to long term sustainability. The framework is intended to serve as a guide for developing policies, budgets, and integrating financial studies into financial planning reporting.



The framework focuses on three financial pillars.

- **Sustainability.** Maintaining a strong financial position over the long term. This requires long-term planning and funding.
- **Adaptability.** Having the financial capacity to respond to uncertainty risks and to take advantage of opportunities. This requires strong reserves and debt capacity.
- **Responsibility.** Ensures tax and ratepayers are getting the best value for money. This ensures that services are performed efficiently and for the best cost over the long term.

SUSTAINABILITY

Maintaining a strong financial position over the long term requires long-term planning and funding plans. It also requires strong capital reserves to ensure funding is available to meet future infrastructure needs.

Considering funding and resourcing constraints, the Township has historically taken a short-term perspective with single year operating and capital budgeting with little planning or savings for future years.

Staff are working on developing necessary long-term financial plans including a funded 10-year capital plan and a fiscal growth framework. This long-term approach will enable the Township to understand its long-term funding needs and begin to address these through building up reserve balances. It will also be important to

consider multi-year operating budgets to anticipate potential impacts beyond the next fiscal year.

ADAPTABILITY

Adaptability involves having appropriate financial resources to respond to emerging financial risks and to take advantage of potential opportunities. Without sufficient reserve balances, the Township is less able to respond to economic uncertainty and has limited ability to take advantage of emerging opportunities.

Reserves and reserve funds have been trending lower in recent years, however corrective action taken in the 2025 and 2026 budgets have begun to address these needs. This included an increase in the equipment reserve transfer for fire vehicle replacement, increases to operating and winter control contingency reserves reflected in the 2026 budget.

RESPONSIBILITY

The Township has maintained very low tax rates and is among the lowest of its comparators. While this may appear to be a positive fact for taxpayers in the short term, this approach has caused long term fiscal harm. The Township has taken a short-term approach to budgeting, which has meant depleting reserves each year to fund essential operating or capital activities without replenishing them.

The 2026 budget focuses on maintaining core services while providing necessary funding to reserves and reserve funds to ensure long term fiscal sustainability. This long-term approach will reduce anticipated deficits in future years and avoid the need to for reactive tax increases in future years.



PUBLIC BUDGET CONSULTATION

For the past three budget years, Staff solicited public feedback through an online and paper survey on the budget. A summary of the results is as follows:

Based on an analysis of the survey responses, several recurring themes emerged, reflecting resident priorities and concerns. Comments are grouped by theme below:

1. Dissatisfaction with Tax Increases

- Overwhelming frustration with the scale and frequency of tax increases; many cite increases of 20-30% over the past few years while not seeing corresponding improvements in services.
- Several residents state taxes are becoming “unaffordable,” especially for seniors, single-income families, and lower-income households.
- Many respondents request a freeze or reduction in property taxes and call for spending cuts instead of higher rates.
- Perceived lack of alignment between rising taxes and visible improvements: *“Taxes keep going up, services seem to be going down. Roads are terrible.”*

2. Road and Infrastructure Maintenance

- Road condition is the single most cited issue by residents. Many describe local roads as “terrible”, “embarrassing”, or “unacceptable,” with

specific roads (Elmira, Barnswallow, Arthur Street, Conestogo) named repeatedly.

- Residents demand priority for fixing and maintaining roads over new projects or non-essential spending.
- Concerns about snow removal, pothole repair, outdated sewers, and bridge closures are repeated throughout.
- Many question where infrastructure levies have gone given ongoing deterioration.

3. User Fees: Support, Concerns, and Limitations

- Considerable support for “user pays” models—many agree that those who use services like swimming lessons, room rentals, and permits should contribute to those costs.
- Equally common are concerns about affordability and accessibility: residents worry increased fees could exclude low-income or marginalized groups from recreation and essential programs.
- Several recommend means-tested or sliding scale fees, especially for recreation (swimming lessons widely considered an essential, not a luxury).
- Some state that permits and developer fees are already too high, potentially harming affordability and growth.
- Several responses question the effectiveness of shifting fees to reduce taxes, suggesting it just “moves money around” with little real savings.

4. Staffing, Administration, and Efficiency

- Widespread concern that staffing and administration costs are excessive; many cite the “top-heavy” township office or “overblown” salaries and expansion of bureaucratic or non-frontline roles.
- Calls for wage freezes, hiring freezes, and tighter scrutiny on office expenditures over front-line services.
- Many express a desire for greater efficiency, accountability, and transparency in township spending.

5. Fairness and Equity Across Communities

- Consistent feeling of neglect in smaller communities (especially Breslau, Conestogo, Winterbourne) compared to Elmira and St. Jacobs, both in capital investment and ongoing services.
- Calls for better allocation of funds across all township areas, not just larger towns.

6. Desire for Transparency and Communication

- Residents frequently cite the need for clearer communication: requests for detailed budget breakdowns, clarity on how levies and user fees are spent, and more opportunities for public input.
- Skepticism about whether user fees are truly directed to offset taxes, or how collected funds are managed.

7. Approaches to Community Spending and Budget Priorities

- Many requested prioritization of “needs over wants”: essentials like roads, utilities, health, and safety before spending on “extras” (some specifically mention climate initiatives, DEI roles, community events).
- Some support green initiatives and sustainability, but most favor partnerships, grants, and private/nonprofit involvement over tax-funded programs.

8. Calls for Economic Development and Amenities

- Several responses urge council to support economic development: attracting more and better businesses (especially dining, entertainment, shopping), particularly in under-served areas.
- Desire for more local amenities and recreational options (especially in Breslau and growing areas).

OPERATING BUDGET OVERVIEW

Staff are continually striving to deliver quality service while maintaining affordability for residents. This goal is made more difficult trying to manage significant growth pressures and navigating a changing political landscape.

Woolwich continues to face upward pressures resulting from the historic inflationary environment. Unsustainable budget reductions in previous years have led to a number of structural deficits and have made the 2026 Budget development an incredibly challenging budget to address these defects while keeping tax rates low.

The 2026 Budget proposes a 7.8% total tax increase. This increase is made up of 6.8% base tax levy and a 1% addition to the infrastructure levy. This also includes 2.8% set aside for contribution to other reserves such as winter control, operating contingency and fire equipment reserves. There is also a 2.1% contribution to address structural operating deficits in winter control and labour and equipment which will help avoid future operating shortfalls. The highlights of the operating budget can be found in **Appendix 1 – Summary of Proposed Budget Increase (Pg. 21)**

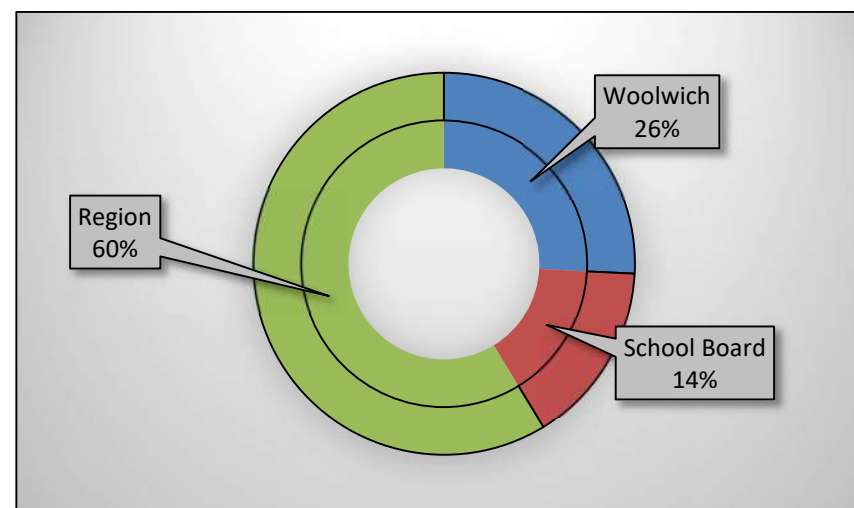
As part of the budget process, staff continue to seek out efficiencies. **Appendices 2 and 3 (Pg. 22 and 23)** show a list of reductions, revenues and efficiencies that staff were able find which brought the base tax levy increase to below

3%. The 2026 budget is a fiscally responsible budget that continues to deliver high quality services while also positioning the Township for long term financial stability.

Appendix 4 – Operating Budget Summary (Pg. 24) shows the budget information in more detail. The total proposed tax levy represents a 7.8% increase over the 2025 levy when assessment growth is accounted for.

TAX BREAKDOWN

The following chart shows the breakdown of Municipal taxes and gives a perspective as to the impact Township property tax has on our residents. The chart reflects the actual breakdown of taxes for 2025, which shows that for every dollar paid in taxes, Woolwich receives \$0.26.



STAFFING COSTS

One of the biggest budget cost drivers continues to be human resource costs, which are required to maintain and enhance our public service delivery. Municipal operations are service driven and therefore human resource costs account for a considerable proportion of our overall operating expenditures, not including special levies.

The staff costs included in the above graph relate to three main drivers:

1. The Pay Equity and Market Study review from 2022 but which was phased in over four years.
2. The movement of staff along the existing pay band. For example, newer hires are typically hired at lower or mid parts of the pay band. As they gain experience, they move along the existing job band until they hit the maximum job rate
3. Cost of living adjustments (COLA) these are inflationary increases given to reflect the rising cost of living adjustments. It is important to note that the with the recent high inflation, COLA increases have been below inflation for a considerable number of years.

Through previous budget processes, Council asked that future budget material include a comparison of full-time

positions in each departmental budget area from the previous year.

Appendix 5 – Position Continuity (Pg. 27) shows the changes in staff levels over the past number of years.

Appendix 6 – Salary Budget Percentage (Pg. 28) shows the breakdown of staffing costs compared to budget over time.

New Staff Positions

Staff continually review operations to ensure efficiency while limiting the need for new staff. Despite the high levels of growth the Township is experiencing, the 2026 budget does not recommend any new tax supported staff positions.

However, due to the level of development and assumed assets in subdivisions there has been an increased need to ensure developer contributed assets such as new roads and infrastructure in subdivisions are at a sufficient quality before the Township takes responsibility. The 2026 budget recommends an additional development engineering technologist / inspector to ensure the quality assets being assumed. This position will save the Township considerable money and repairs and maintenance over the long term. As a development related position, this is being funded through fees paid directly from developers as a result there is no tax rate impact for this position. Further information on this position can be found in **the Department Summary – Development Services (Pg. 135)**

OPERATING REVENUE

FEES AND CHARGES

Staff have recently undertaken a review of fees and charges culminating in the amendments in Report F19-2025. The following analysis was performed in the development of these By-laws:

- Review of Current Legislation – to ensure that all departments understand and agree on the implications of recent legislation
- Municipal Fees and Best Practices Design Comparisons – to provide a financial context for fee adjustments (market comparisons of Township's fees and charges)
- Recommended Fee and Charge Refinements – recommended refinements to improve fee structure.
- Fees and charges have generally been increased by a 3% inflationary amount where reasonable and are often rounded to the nearest whole number.
- Other charges have increased or been added where a specific need has been identified or is in line with best practice.

INVESTMENT AND OTHER REVENUE

Interest rates have declined several times in 2024 / 2025, from a high of 5% in early 2024 to the current overnight of 2.25% (as of December 2025). It is anticipated that rates will stabilize in 2026.

In 2024, the budget for investment income was \$475,000. Staff reduced the budget for investment income by \$100,000 to \$375,000 in 2025. While interest rates have declined significantly, through more active management with the new Senior Financial Analyst position, the Township has increased its available cash balances and investment returns on surplus cash. It is estimated that the 2025 investment income will exceed budget and Staff feel comfortable that the 2026 budget could be increased by an additional \$75,000 with minimal risk.

Best practice suggests that investment income remain relatively static and surplus investment income be transferred to reserves. The current interest rate environment is more stable than previous years and this approach could be considered in future years to avoid impacting the tax base with interest rate changes.

2025 SURPLUS / DEFICIT

In report F16-2025, staff reported a tax supported operating deficit of \$426,738. This was driven by higher than budgeted salaries and wages in fire and RCS as

well as labour and equipment cost allocation deficits. These deficits were offset by higher than expected interest revenue in 2025.

WINTER CONTROL

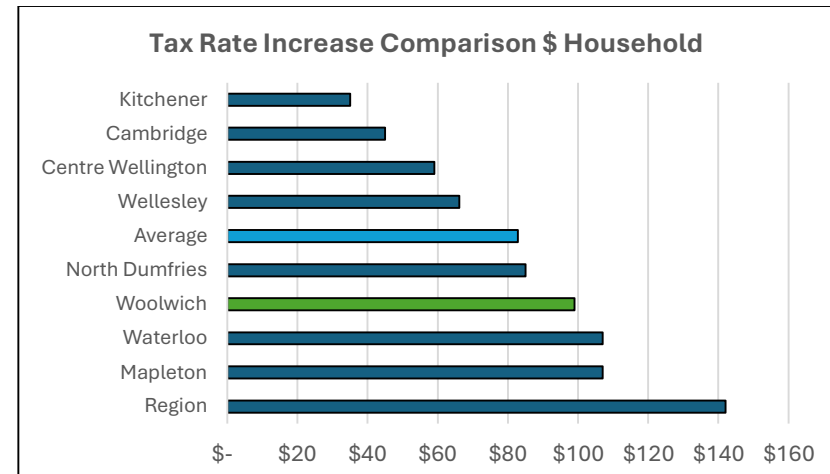
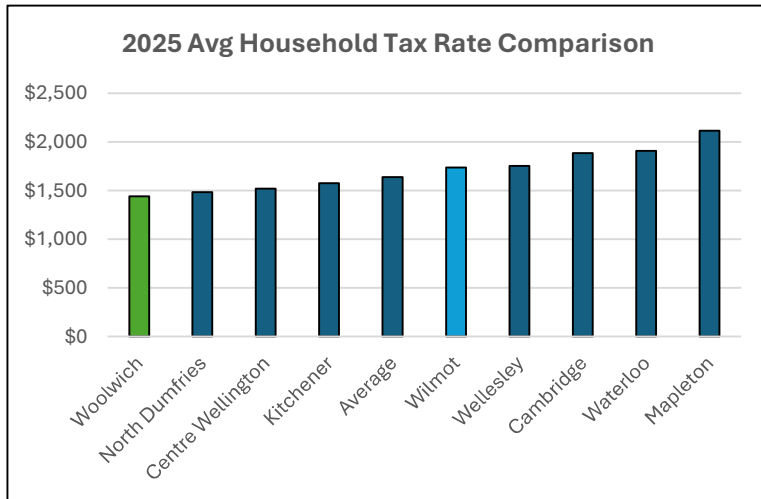
The most recent Q3 2025 financial report shows significant deficits in winter control with an expected 2025 deficit of \$900,000 with no winter control reserve to draw from. Staff performed a historical analysis and determined that this area has been chronically under budgeted for several years. The extreme weather experienced in 2025 amplified this situation and resulted in large deficits. The 2026 budget addresses these issues with a \$100,000 increase in the winter control budget as well as a \$200,000 contribution to the winter control reserve. More details on these initiatives can be found in the **Department Summary – Financial Services and Infrastructure Services Section (Pg. 151)**.



TAX RATE COMPARISON

While it can be difficult to compare tax rates due to different factors present in municipalities, the Township's tax rate remains low compared to its peers. The table below shows the residential tax rate comparison based on the average assessment value.

Below is a 2025 proposed tax rate increase comparison using publicly available information per household.



Woolwich's household increase is slightly larger than the average but well below the impact in Waterloo which had a lower % tax rate increase. This stresses the importance of using total tax impacts rather than relying solely on percentage increases. It should also be noted that even with the 2026 increase the Township tax rate will remain well below its peers in the average tax cost per household.

Note: Wilmot's tax increase is not known at the time of publication.

Appendix 1 - Summary of Proposed Budget Increase

	Package Summary Form	2025 Net Cost	2026 Net Cost	2026 Budget Increase	%	Household Annual Cost	Monthly Cost \$	Notes
1 - Base Department Budgets								
	Chief Administrative Officer	\$ 501,119	\$ 516,029	\$ 14,910	0.1%	\$ 1.05	\$ 0.09	Inflationary increases
	Corporate Services	\$ 1,474,662	\$ 1,757,430	\$ 282,768	1.6%	\$ 20.00	\$ 1.67	Software Licence costs, other service enhancements
	Council / Committee	\$ 249,604	\$ 264,513	\$ 14,909	0.1%	\$ 1.05	\$ 0.09	Inflationary increases
	Development Services	\$ 245,655	\$ 185,320	\$ (60,335)	-0.3%	\$ (4.27)	\$ (0.36)	Increased fees and reduced studies
	Financial Services	\$ 1,632,806	\$ 1,768,658	\$ 135,852	0.8%	\$ 9.61	\$ 0.80	Additional staff costs, reserve transfers
	Fire Services	\$ 3,262,275	\$ 3,604,588	\$ 342,313	1.9%	\$ 24.21	\$ 2.02	Equipment reserve impacts
	Infrastructure Services	\$ 5,615,846	\$ 5,661,612	\$ 45,766	0.3%	\$ 3.24	\$ 0.27	Inflationary increases
	Recreation and Community Services	\$ 3,750,219	\$ 3,897,285	\$ 147,066	0.8%	\$ 10.40	\$ 0.87	Inflationary increases
	Capital Contribution from Tax Levy	\$ 1,313,590	\$ 1,313,590	\$ -	0.0%	\$ -	\$ -	No increase to tax levy capital contribution
Subtotal	Department Base Budget	\$ 18,045,776	\$ 18,969,025	\$ 923,248	5.1%	\$ 65.29	\$ 5.44	
2 - Efficiency Lists								
A List	Planning Reductions, List A	\$ -	\$ -	\$ (87,200)	-0.5%	\$ (6.17)	\$ (0.51)	Development Services, Planning Reductions
B List	Department Reductions, List B	\$ -	\$ -	\$ (319,311)	-1.8%	\$ (22.58)	\$ (1.88)	All other Department Reductions
Subtotal	Savings, Revenues and Efficiencies	\$ -	\$ -	\$ (406,511)	-2.3%	\$ (28.75)	\$ (2.40)	
A	Adjusted Base Budget			\$ 516,737	2.9%	\$ 36.54	\$ 3.05	
3 - New Budget Requests								
DS-06	Field Tech (Development Funded)	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	No tax levy impact - development funded
FIN	Breslau Drain Debt	\$ -	\$ -	\$ 152,377	0.8%	\$ 10.78	\$ 0.90	Debt issued in 2025 - repayments in budget
IS-09	Sump Pump Relocation	\$ -	\$ -	\$ 25,000	0.1%	\$ 1.77	\$ 0.15	Reduced to \$50k, \$25k cost-share from residents
IS-10	Roadside Tree Planting	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$50k funded from greening reserve
IS-11	Surface Treatment	\$ -	\$ -	\$ 48,500	0.3%	\$ 3.43	\$ 0.29	Small increase to improve road operations
IS-16	Winter control budget increase	\$ -	\$ -	\$ 100,300	0.6%	\$ 7.09	\$ 0.59	Winter control underfunded
Subtotal	Subtotal New Budget Requests	\$ -	\$ -	\$ 326,177	1.8%	\$ 23.07	\$ 1.92	
4 - Addressing Existing Deficits								
IS-15	Labour and Equipment Adjustments	\$ -	\$ -	\$ 273,294	1.5%	\$ 19.33	\$ 1.61	Structural correction to avoid a 2026 deficit
Subtotal	Total Budget Additions	\$ -	\$ -	\$ 599,471	3.3%	\$ 42.39	\$ 3.53	
B	Gross Operating Budget Increase			\$ 1,116,208	6.2%	\$ 78.93	\$ 6.58	
C	Less: Assessment Growth	\$ -	\$ -	\$ (334,565)	-1.9%	\$ (23.66)	\$ (1.97)	Assessment Growth Forecast
D=(A+B+C)	Net Operating Budget Increase			\$ 781,643	4.3%	\$ 55.27	\$ 4.61	
5 - Addressing Reserves / Reserve Funds								
FIN-06	Winter Control Reserve	\$ -	\$ -	\$ 200,000	1.1%	\$ 14.14	\$ 1.18	Increased to \$200k
FIN-07	Operating Contingency Reserve	\$ -	\$ -	\$ 50,000	0.3%	\$ 3.54	\$ 0.29	\$50k reserve contribution
FIR-01	FIRE Equipment Reserve	\$ -	\$ -	\$ 200,000	1.1%	\$ 14.14	\$ 1.18	Amount to be phased in (\$200K/y)
E	Operating Reserve Contributions			\$ 450,000	2.5%	\$ 31.82	\$ 2.65	
F = (E+D)	TOTAL OPERATING IMPACT			\$ 1,231,643	6.8%	\$ 87.10	\$ 7.26	
G	Infrastructure Reserve Levy			\$ 180,000	1.0%	\$ 12.73	\$ 1.06	1% Infrastructure Levy proposed
H = (F+G)	TOTAL ESTIMATED TAX INCREASE			\$ 1,411,643	7.8%	\$ 99.83	\$ 8.32	Total, base, capital, and new initiatives

Appendix 2 - Budget Reductions (List A)

Department	Division		Base Cost	Net Tax Impact	Household Impact (\$)	Notes
Development Services	Planning	Operating/Material Costs, Miscellaneous	\$ -	0.0%	\$ -	Funding for a Termite 5-Year Program which is now complete. Removed project but was funded from operating contingency
Development Services	Planning	Operating/Material Costs, Office Supplies and Miscellaneous	\$ (1,500)	-0.01%	(0.11)	Reduction in Office Supplies and Miscellaneous expenditures
Development Services	Planning	External Contracts, Peer Reviews	\$ (69,000)	-0.4%	(4.88)	External contract that has not been used in last 2 years
Development Services	Planning	Fees and Charges, Zone and Development Fees (Revenue)	\$ (37,500)	-0.21%	(2.65)	Increased revenues to align with comparator expectations for 2026
Development Services	Planning	Staff Costs, Training and Development, Mileage	\$ (200)	0.00%	(0.01)	Reduction in staff costs for training, development and mileage. Removal of a staff person attending the OPPI conference
TOTAL EFFICIENCIES / BUDGET REDUCTIONS			\$ (108,200)	-0.60%	\$ (7.65)	
Development Services	Planning	Elmira Downtown Study	\$ 20,000	0.11%	1.41	Additional funding request for 2026
Development Services	Planning	Other Costs, Heritage Committee	\$ 1,000	0.01%	0.07	Additional funding request for 2026
TOTAL ADDITIONS TO BASE BUDGET			\$ 21,000	0.01%	\$ 0	
NET IMPACT TO BASE BUDGET			\$ (87,200)	-0.60%	\$ (7.58)	

Appendix 3 -Budget Reductions (List B)

Department	Division		Base Cost	Net Tax Impact	Household Impact (\$)	Notes
		Total, Insurance Adjustments, All GLs	\$ (16,681)	-0.09%	\$ (1.18)	
Corporate Services	Enforcement	Staff Costs, Part-Time Salaries	\$ (1,180)	-0.01%	\$ (0.08)	Reduce advanced winter parking notices on cars from 2-weeks to 1-week, overall reducing time spent on advanced notices
Corporate Services	Overhead	OMPF Grant Revenue Reduction	\$ 35,600	0.20%	\$ 2.52	Provincial Grant funding source reduced for 2026
Corporate Services	Enforcement	External Contracts, Legal	\$ (5,000)	-0.03%	\$ (0.35)	Long-standing enforcement issue that is likely to result in additional future legal fees if Township continues to pursue
Corporate Services	IT	Cell Phones	\$ (7,000)	-0.04%	(0.50)	Cell phone plan savings
Council	Council	Operating/Material Costs, Meeting Expenses	\$ (1,200)	-0.01%	\$ (0.08)	Removal of the Zoom 1-800 number which does not require WIFI. No Council users in a 2-year period, few Committee of Adjustment users.
Council	Council	Special Events (Expense, Revenue)	\$ (1,250)	-0.01%	\$ (0.09)	Several initiatives to reduce costs for Council special events and increased revenue
Council	Council	Operating/Material Costs, Collaboration Initiatives	\$ 3,350	0.02%	\$ 0.24	Chamber of Commerce doctor recruitment request. Previously funded through operating contingency reserve (3 year funding cycle)
Development Services	NA	Overhead Allocation			\$ -	Figure applied in Financial Statements; Approx \$30K added for F2026
Financial Services	Management & Budget	External Contracts, Professional Services	\$ (2,500)	-0.01%	\$ (0.18)	Reduction in budget to better align with historical spend
Financial Services	Management & Budget	Other Revenues, Investment Income	\$ (85,000)	-0.47%	(6.01)	Increase budget to reflect higher income projected from managing investments internally
Financial Services	Revenue	Increase in Penalties and interest	\$ (35,000)	-0.28%	(3.54)	Based on 2025 actuals seems to be understated
Financial Services	Revenue	Increase supplemental revenue	\$ (20,000)	-0.28%	(3.54)	2025 actuals was low, hoping for increase in 2026
Fire Services	Admin	Fire Training Officer Grant	\$ (80,000)	-0.44%	(5.66)	Did not include grant revenue
Infrastructure Services	Eng Admin	Fees and Charges, Zone and Development Fees	\$ (11,000)	-0.06%	(0.78)	Increase in Fees and Charges to better reflect increased user fees for 2026 (revenue)
Infrastructure Services	Eng Admin	Other Cost, Traffic Counts and Calming	\$ (20,000)	-0.11%	(1.41)	Removal of the installation of a Stage 2 Speed Table offset with provincial funding
Infrastructure Services	Roadside	Arthur Street (Elmira Maintenance)	\$ (10,000)	-0.06%	(0.71)	Reduction in the Elmira BIA betterment requests. No Request from the BIA for Township Community Improvement Plan support
Infrastructure Services	Engineering Admin	Legal	\$ (20,000)	-0.1%	\$ (1.41)	Expectation is for less use of this GL in the future
Infrastructure Services	Parking	External Contract, Winter Control	\$ (20,750)	-0.06%	(0.73)	Removal of snow removal services for 22 Church St (due to sale of property)
Chief Administrator Office	Economic Initiatives	Operating/Material Costs, Miscellaneous	\$ (3,000)	-0.02%	\$ (0.21)	SMART Waterloo Region Program is winding down. Current funding provided through this GL; amount has been reduced
Recreation and Community Services	WMC	Recreation Ice Fee increases (Thomas)	\$ (18,700)	-0.10%	(1.32)	R05-2025 Report
		B List Adjustments	\$ (319,311)	-1.86%	\$ (24)	

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
OPERATING EXPENDITURES:									
CHIEF ADMINISTRATIVE OFFICER	\$ 661,983	\$ 601,994	\$ 679,236	\$ 647,738	\$ 779,484	\$ 835,064	\$ 816,706	\$ (3,000)	\$ 813,706
CORPORATE SERVICES	\$ 1,815,264	\$ 1,841,919	\$ 2,108,027	\$ 2,307,181	\$ 2,218,833	\$ 1,949,066	\$ 2,612,272	\$ (15,414)	\$ 2,596,858
COUNCIL/COMMITTEE	\$ 253,345	\$ 275,979	\$ 306,703	\$ 278,676	\$ 307,604	\$ 243,585	\$ 324,513	\$ 853	\$ 325,366
DEVELOPMENT SERVICES	\$ 2,509,610	\$ 2,778,043	\$ 4,046,839	\$ 3,111,497	\$ 4,499,337	\$ 3,058,567	\$ 4,143,907	\$ (109,700)	\$ 4,034,207
FINANCIAL SERVICES	\$ 3,109,405	\$ 3,628,568	\$ 5,406,952	\$ 4,048,308	\$ 4,254,786	\$ 1,593,757	\$ 4,381,251	\$ 449,877	\$ 4,831,128
FIRE SERVICES	\$ 2,440,564	\$ 2,717,195	\$ 3,367,443	\$ 2,841,734	\$ 3,613,695	\$ 2,128,992	\$ 3,857,236	\$ 202,568	\$ 4,059,804
INFRASTRUCTURE SERVICES	\$ 5,213,652	\$ 5,364,986	\$ 5,842,893	\$ 6,949,892	\$ 6,022,446	\$ 5,871,146	\$ 6,949,892	\$ 89,306	\$ 7,039,198
RECREATION & COMMUNITY SERVICE	\$ 6,049,787	\$ 6,943,868	\$ 7,729,621	\$ 6,909,248	\$ 7,466,066	\$ 4,722,884	\$ 7,839,598	\$ 8,606	\$ 7,848,204
Total Operating Expenditures	\$ 22,053,610	\$ 24,152,552	\$ 29,487,713	\$ 27,094,273	\$ 29,162,252	\$ 20,403,062	\$ 30,925,375	\$ 623,096	\$ 31,548,471
OPERATING REVENUE:									
CHIEF ADMINISTRATIVE OFFICER	\$ 178,797	\$ 71,229	\$ 119,284	\$ 123,103	\$ 278,365	\$ 368,339	\$ 300,678	\$ -	\$ 300,678
CORPORATE SERVICES	\$ 798,596	\$ 665,250	\$ 633,014	\$ 698,953	\$ 744,171	\$ 698,200	\$ 854,842	\$ (35,600)	\$ 818,917
COUNCIL/COMMITTEE	\$ 40,406	\$ 49,703	\$ 58,075	\$ 49,395	\$ 57,500	\$ 55,553	\$ 60,000	\$ -	\$ 60,000
DEVELOPMENT SERVICES	\$ 2,676,927	\$ 2,646,600	\$ 3,747,248	\$ 3,023,592	\$ 4,253,468	\$ 4,148,104	\$ 3,958,587	\$ (22,500)	\$ 3,936,087
FINANCIAL SERVICES	\$ 2,759,110	\$ 3,498,076	\$ 4,819,670	\$ 3,692,285	\$ 2,621,980	\$ 2,436,720	\$ 2,612,592	\$ 140,000	\$ 2,752,592
FIRE SERVICES	\$ 229,690	\$ 224,224	\$ 277,615	\$ 243,843	\$ 351,420	\$ 156,026	\$ 252,648	\$ 80,000	\$ 332,648
INFRASTRUCTURE SERVICES	\$ 506,605	\$ 597,241	\$ 697,837	\$ 1,014,986	\$ 406,600	\$ 403,273	\$ 1,014,986	\$ 11,000	\$ 1,010,986
RECREATION & COMMUNITY SERVICE	\$ 2,939,220	\$ 3,482,377	\$ 3,818,866	\$ 3,400,898	\$ 3,717,847	\$ 2,284,370	\$ 3,942,313	\$ 29,940	\$ 3,972,253
Total Operating Revenue	\$ 10,129,352	\$ 11,234,701	\$ 14,171,609	\$ 12,247,055	\$ 12,431,351	\$ 10,550,585	\$ 12,996,647	\$ 202,840	\$ 13,184,162
NET OPERATING	\$ 11,924,258	\$ 12,917,851	\$ 15,316,104	\$ 14,847,218	\$ 16,730,901	\$ 9,852,477	\$ 17,928,728	\$ 420,256	\$ 18,364,309

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
CAPITAL EXPENDITURES:									
INFORMATION TECHNOLOGY	\$ 157,684	\$ 159,779	\$ 337,800	\$ 218,421	\$ 667,000		\$ 480,000		\$ 480,000
INFRASTRUCTURE SERVICES	\$ 13,408,800	\$ 8,521,286	\$ 23,263,000	\$ 15,064,362	\$ 18,371,500		\$ 12,500,900		\$ 12,500,900
FIRE DEPARTMENT	\$ 106,968	\$ 233,790	\$ 190,000	\$ 176,919	\$ 320,659		\$ 249,860		\$ 249,860
EQUIPMENT REPLACEMENT	\$ 783,676	\$ 1,925,705	\$ 3,528,291	\$ 2,079,224	\$ 445,000		\$ 6,476,000		\$ 6,476,000
PARKS	\$ 398,753	\$ 485,669	\$ 785,308	\$ 556,577	\$ 425,000		\$ 430,000		\$ 430,000
FACILITIES MAINTENANCE	\$ 952,041	\$ 4,065,478	\$ 956,000	\$ 1,991,173	\$ 605,000		\$ 3,706,461		\$ 3,706,461
MAJOR FACILITIES			\$ 40,000		\$ 100,000		\$ -		\$ -
PLANS AND STUDIES			\$ -		\$ -		\$ 305,000		\$ 305,000
Total Capital Expenditures	\$ 15,807,922	\$ 15,391,707	\$ 29,100,399	\$ 20,086,676	\$ 20,934,159	\$ -	\$ 24,148,221	\$ -	\$ 24,148,221
CAPITAL REVENUE:									
INFORMATION TECHNOLOGY	\$ 88,684	\$ 107,551	\$ 243,800	\$ 146,678	\$ 60,794		\$ 469,000		\$ 469,000
INFRASTRUCTURE SERVICES	\$ 12,656,877	\$ 7,858,771	\$ 22,358,587	\$ 14,291,411	\$ 15,218,536		\$ 17,430,910		\$ 17,430,910
FIRE DEPARTMENT	\$ -	\$ 43,790	\$ -	\$ 14,597	\$ -		\$ 160,659		\$ 160,659
EQUIPMENT REPLACEMENT	\$ 783,676	\$ 1,925,705	\$ 3,528,291	\$ 2,079,224	\$ 420,144		\$ 445,000		\$ 445,000
PARKS	\$ 398,753	\$ 485,669	\$ 775,308	\$ 553,243	\$ 817,273		\$ 425,000		\$ 425,000
FACILITIES MAINTENANCE			\$ 956,000		\$ 830,941		\$ 605,000		\$ 605,000
MAJOR FACILITIES			\$ 40,000		\$ 29,702		\$ 85,000		\$ 85,000
PLANS AND STUDIES	\$ 952,041	\$ 4,065,478	\$ -	\$ 1,672,506	\$ -		\$ -		\$ -
Total Capital Revenue	\$ 14,880,031	\$ 14,486,964	\$ 27,901,986	\$ 18,757,660	\$ 17,377,390	\$ -	\$ 19,620,569	\$ -	\$ 19,620,569
NET CAPITAL	\$ 927,891	\$ 904,743	\$ 1,198,413	\$ 1,329,016	\$ 3,556,769	\$ -	\$ 4,527,652	\$ -	\$ 4,527,652
NET CAPITAL SURPLUS									
NET EXPENDITURES	\$ 12,852,149	\$ 13,822,593	\$ 16,514,517	\$ 16,176,234	\$ 20,287,670	\$ 9,852,477	\$ 22,456,381	\$ 420,256	\$ 22,891,962



PROGRAM CORPORATE OPERATING SUMMARY

CORPORATE - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs	\$ 9,379,849	\$ 10,724,657	\$ 12,298,045	\$ 11,589,359	\$ 12,871,285	\$ 10,505,265	\$ 14,397,891	\$ 145,120	\$ 14,543,011
Equipment Costs	\$ 2,064,629	\$ 2,442,041	\$ 2,664,174	\$ 2,641,364	\$ 2,890,764	\$ 2,525,292	\$ 3,282,159	\$ 179,532	\$ 3,461,691
Facility Costs	\$ 1,261,946	\$ 1,294,328	\$ 1,430,144	\$ 1,502,075	\$ 1,451,316	\$ 1,163,750	\$ 1,568,048	\$ -	\$ 1,568,048
Operating/Material Costs	\$ 2,219,712	\$ 2,306,291	\$ 2,469,625	\$ 2,397,250	\$ 2,424,791	\$ 2,290,568	\$ 2,554,891	\$ 122,720	\$ 2,677,611
External Contracts	\$ 2,726,893	\$ 2,524,858	\$ 2,968,088	\$ 3,184,193	\$ 3,114,864	\$ 2,659,803	\$ 3,270,015	\$ 30,050	\$ 3,300,065
Other costs	\$ 4,400,580	\$ 4,860,377	\$ 7,657,637	\$ 5,780,033	\$ 6,409,233	\$ 2,555,486	\$ 5,852,371	\$ 145,674	\$ 5,998,045
TOTAL -Expenditures	\$ 22,053,610	\$ 24,152,552	\$ 29,487,713	\$ 27,094,273	\$ 29,162,252	\$ 21,700,165	\$ 30,925,375	\$ 623,096	\$ 31,548,471

CORPORATE - REVENUE

Inter fund Transfer	\$ 1,378,620	\$ 2,198,179	\$ 2,374,656	\$ 1,867,655	\$ 1,794,149	\$ 1,613,576	\$ 1,976,233	\$ (60,000)	\$ 1,916,233
Fees and Charges	\$ 4,792,839	\$ 4,729,464	\$ 6,333,272	\$ 5,284,465	\$ 7,295,394	\$ 6,618,311	\$ 7,300,203	\$ 113,500	\$ 7,413,703
Provincial Grants	\$ 723,307	\$ 580,021	\$ 331,679	\$ 533,455	\$ 358,100	\$ 284,814	\$ 362,250	\$ 44,400	\$ 406,650
Other Revenue	\$ 3,234,586	\$ 3,727,037	\$ 5,132,002	\$ 4,561,480	\$ 2,983,708	\$ 2,310,057	\$ 3,357,960	\$ 104,940	\$ 3,447,575
TOTAL - Revenue	\$ 10,129,352	\$ 11,234,701	\$ 14,171,609	\$ 12,247,055	\$ 12,431,351	\$ 10,826,759	\$ 12,996,647	\$ 202,840	\$ 13,184,162
NET LEVY	\$ 11,924,258	\$ 12,917,851	\$ 15,316,104	\$ 14,847,218	\$ 16,730,901	\$ 10,873,406	\$ 17,928,728	\$ 420,256	\$ 18,364,309

Township of Woolwich - 2026 Draft Budget

Appendix 5 - FTE Changes 2013 to 2026 (proposed)

Year	Total FTE	Increase	Details
2012	64		
2013	65	1	Added Communications Coordinator/Mayor's Assistant (Contract)
2014	69	4	Added 2 contract positions in CIS (IT Project Co-ordinator & Admin Assistant - made permanent through Reorganization Study (2018)), Eng Technologist, Senior Leadhand RFS
2015	69	0	No change
2016	68	-1	Communications Coordinator/Mayor's Assistant (Contract not renewed)
2017	69	1	Added Asset Management Coordinator (due to Provincial legislative/regulatory changes), Fire Reorg (Added CEMC, Removed Fire Admin Assistant - therefore no net change)
2018	70	1	Added IT Manager (formerly contracted service with external vendor)
2019	72	2	Additional Director (Old EPS was split into IS & DS), Engineering Project Supervisor (both due to Reorganization Study)
2020	74	2	HR Generalist, Roads Supervisor (both due to Reorganization Study)
2021	79	5	GIS Technician, RCS Projects Supervisor & Aquatics Supervisor (both part of the Reorganization Study), IT Systems Administrator (contract to full-time), Customer Service Representative - FIN & CORP (this position was a combination of two part-time positions)
2022	88	9	4 Roads Operators, 2 Building Inspectors & Dev Eng Field Services Coordinator (positions due to growth), Water/Wastewater Operator (due to growth and regulatory changes by Province), Compliance & Admin - Water/Sewer (Provincial regulatory)
2023	90	2	Senior Planner, Engineering Project Supervisor
2024	93	3	Revenue Clerk, Development Engineering Technologist, Climate Action & Sustainability Coordinator
2025	96	3	Senior Financial Analyst, Operations Supervisor, Fire Training Officer
2026	97	1	Development Engineering Field Technologist

Township of Woolwich - 2026 Draft Budget

Appendix 6 - Salary Cost History, Annual Budget Comparison

Description	BUDGET 2026	BUDGET 2025	BUDGET 2024	BUDGET 2023	BUDGET 2022	BUDGET 2021	BUDGET 2020
Payroll Costs	14,843,433	12,899,398	11,313,820	10,319,558	9,520,987	8,114,548	7,685,281
Operating Expenditure Budget	31,900,198	29,190,355	25,701,000	23,107,801	21,106,665	19,021,105	18,373,015
% of Payroll Costs on Operating Expenditure Budget	47%	44%	44%	45%	45%	43%	42%
Operating Expenditure Budget LESS Special Levies	31,900,198 2,476,143	29,190,355 2,476,143	25,701,000 2,188,272	23,107,801 1,829,516	21,106,665 1,636,082	19,021,105 1,242,100	18,373,015 1,242,100
	29,424,055	26,714,212	23,512,728	21,278,286	19,470,583	17,779,005	17,130,915
% of Payroll Costs on Operating Expenditure Budget	50%	48%	48%	48%	49%	46%	45%
Wastewater Division							
Utility Staffing Costs	1,469,598	1,008,214	846,228	787,713	718,303	611,592	541,333
Township Utility Expenditures	2,271,993	1,705,472	1,486,846	1,383,030	1,341,197	1,204,940	1,348,264
% of Payroll Costs on Operating Expenditure Budget	65%	59%	57%	57%	54%	51%	40%
Water Division							
Utility Staffing Costs	1,097,459	964,630	881,381	822,643	731,657	630,942	593,179
Township Utility Expenditures	2,393,410	2,138,557	1,903,073	1,896,002	1,705,532	1,636,953	1,742,660
% of Payroll Costs on Operating Expenditure Budget	46%	45%	46%	43%	43%	39%	34%
Total Staffing Costs as a Percentage of Total Budget Expenditures	45%	42%	42%	42%	42%	40%	38%

CAPITAL BUDGET OVERVIEW

CAPITAL EXPENDITURES

The 2026 Capital Budget has a proposed expenditure plan of approximately \$24.1 million. This is reflective of a conscious effort to right size the Township's capital program to ensure adequate reserve and reserve funds. A summary of all 2026 capital projects can be found in **Appendix 7 – 2026 Capital Budget Summary (Pg. 31)**.

It should be noted that while the Township is showing a 10-year capital plan, only the first year is adequately funded and the years beyond 2026 have not been thoroughly reviewed and are therefore included for information only.

In 2026, the Township will embark on a corporate wide exercise to develop a reliable 10-year capital plan with identified funding sources. This shift will take a significant effort across many departments but is a critical component of the long-term financial plan.

When preparing the Capital Budget and forecast, staff had to consider the following:

- The overall goals and objectives as communicated in the Strategic Plan
- Status of the current year's projects and any potential carry over

- Identification of new capital works
- Growth related timing and development needs
- Funding allocations, reserve and reserve fund levels
- Asset Management planning through state of the infrastructure reviews
- The priorities given to projects to ensure short and long-term initiatives fulfill the needs of the Township

The projects identified in the Capital Budget represent an attempt to balance competing priorities with the resources available and the existing reserve balances.

VEHICLES AND EQUIPMENT

A focus for 2026 capital budget is vehicles and equipment. There are almost \$6.5M of these projects representing almost 19% of the total capital budget.

Highlights include:

- Almost \$6M in new fire vehicles and equipment including a new rescue, pumper and aerial's
- A new single axel plow truck
- Various operations vehicles that have met the end of their useful life

It should be noted that the Township's current budget approach means vehicles not delivered in a previous fiscal year budgeted again in the next fiscal year

budget. As a result, several fire trucks listed have appeared in previous budgets.

INFRASTRUCTURE SERVICES

Key Infrastructure Projects include:

- Completion of the Breslau Drain #1 construction project;
- \$1.8M Hot Mix Asphalt program;
- \$0.5M for Arthur St sidewalks and streetlighting in conjunction with the maintenance paving work from the Region
- \$2.7M of Bridge and Culvert programming, including the Low Level Bridge EA, the lowering of the Randall Drain Culvert to support the East Side Lands servicing strategy and the replacement of the Cox Creek structure.
- \$2M of sewer lining and I&I repairs;
- Engineering for water and wastewater servicing for the East Side Lands in Breslau, as well as Duke Street, Centre Street and Queen Street; and,



A full capital project forecast detail can be found in **Appendix 8 – Capital Budget Details (Pg. 33)**

It should be noted that while the Township is showing a 10-year capital plan, only the first year is adequately vetted and funded. Years presented beyond 2026 are included for information only.


Appendix 7 - 2026 Capital Budget Summary

2026 DRAFT BUDGET

		Total Cost	Inf Reserve	CCBF	OCIF	Grant's Other	Other Reserve	Water	Wastewater	IT Reserve	Equ't Res	Parks	Facilities	Dev. Charges	Capital Levy / Enova Dividend	TOTAL
IT and Software		480,000	252,900	-	-	-	-	38,550	38,550	-	-	-	-	-	150,000	480,000
	Hardware, Misc. Equipment	107,000	23,000												84,000	107,000
	Financial Software	257,000	179,900					38,550	38,550							257,000
	Software	50,000	50,000													50,000
	Facility WiFi Project	40,000													40,000	40,000
	Contribution to/from Reserve Fund	26,000													26,000	26,000
Roads and Bridges		7,118,400	1,395,084	543,265	1,024,570	1,431,930		399,600	78,000	-	-	-	-	1,275,862	970,090	7,118,400
	Capital Bridge and Culvert Program	2,748,400	599,520			1,431,930								698,600	18,350	2,748,400
	Cox Creek Rd. Replacement (SW 350027)	-	-													-
	Low Level Bridge Engineering (Structure 310121)	-	-													-
	Randall Drain Culvert Lowering East Side Lands	-	-													-
	Southfield Drive Culvert Replacement	-	-													-
	Weisenberg Road Bridge (5P)	-	-													-
	Centre St. Engineering	100,000						50,000	20,000						30,000	100,000
	Duke St. Engineering	70,000	15,089					23,100	28,000					3,812	-	70,000
	Flamingo Dr. / Grosbeak Rd. Engineering	50,000						50,000								50,000
	George St. / High St. / Charles St. Surface Asphalt	150,000						76,500						38,250	35,250	150,000
	Greenhouse Road Engineering	110,000	8,800											101,200		110,000
	Halter Ave. / Isley Dr. / Notre Dame Ave. Surface Asphalt	250,000						125,000							125,000	250,000
1	Hot Mix Resurfacing Program	1,900,000	342,675	543,265	252,735									204,000	557,325	1,900,000
	Spitzig Rd.	-	-													-
	Whippoorwill Dr.	-	-													-
2	Maintenance Paving Program	440,000	429,000												11,000	440,000
	Barnswallow Dr.	-	-												-	-
	Sunset Dr.	-	-												-	-
	Queen St. Engineering	150,000						75,000	30,000						45,000	150,000
3	Road Conversion Program	1,150,000			771,835									230,000	148,165	1,150,000
	Lerch Road	-	-												-	-
	Rider Road	-	-												-	-
Water and Sewer		3,412,500	-	-	-	325,000		163,750	2,163,750	-	-	-	-	760,000	-	3,412,500
	Breslau Servicing Expansion Engineering (East Side Lands)	650,000				325,000								325,000		650,000
4	Breslau Wet Well Engineering	175,000												175,000		175,000
	Sanitary Lining	2,000,000							2,000,000							2,000,000
	Sanitary Upsizing - East Side Lands (Cambridge)	260,000												260,000		260,000
	Water Meter Replacement Program	327,500						163,750	163,750							327,500
Other Infrastructure		1,970,000	1,079,150	-	-	690,850		-	-	-	-	-	-	39,000	161,000	1,970,000
	Arthur St. Sidewalks and Streetlights	500,000	500,000													500,000
	Breslau Drain #1 Construction	870,000	802,200			67,800										870,000
	Sidewalk - Repairs/Expansion	150,000	50,000											39,000	61,000	150,000
	Streetlights	100,000	-												100,000	100,000
	Weigel Drain Improvements - Dunke Culvert Replacement	850,000	226,950			623,050										850,000
Fire Equipment		249,860	-	-	-	-		-	-	-	249,860	-	-	-	-	249,860
	Various Fire Equipment	249,860									249,860					249,860
Vehicles		6,476,000	-	-	-	-		-	-	-	4,600,000	-	-	1,876,000	-	6,476,000
5	New Breslau Pumper (DC)	1,700,000												1,700,000		1,700,000
	2001 Conestogo Rescue	1,200,000									1,200,000					1,200,000
	2002 Freightliner Rescue - Elmira	700,000									700,000					700,000
	2006 Elmira Pumper	1,700,000									1,700,000					1,700,000
	1986 E-One Platform Aerial (2005)	500,000									500,000					500,000
	Argo / Training Truck -2019 Dodge Ram	100,000									100,000					100,000
	E010 - 2015 Ford F350 Water Utility Truck	60,000									60,000					60,000
	E005 - 2012 International Single Axel Plow Truck	230,000									230,000					230,000
	E013 - 2017 Ford F150	60,000									60,000					60,000
	New 4x4 Road patrol supervisor	60,000												60,000		60,000
	Water tank replacement	50,000									50,000					50,000
	1/2-Ton Truck (New)	54,000												54,000		54,000
	Truck/Van (New)	62,000												62,000		62,000
Parks		430,000	-	-	-	55,000		-	-	-	-	-	-	375,000	-	430,000
	Starlight Park Playground (New)	100,000												100,000		100,000
	Hopewell Crossing Park Playground and Soccer- 1st Phase (145,000												145,000		145,000
	Breslau Dog Park	55,000				55,000										55,000
	Sunset Hills Estates Park Development (New)	130,000												130,000		130,000
Facilities		3,706,461	1,506,600	300,000	-	1,868,746		-	-	-	-	-	-	31,115	-	3,706,461
	Breslau Community Centre Exterior Washroom Addition (New)	124,461	4,600			88,746								31,115		124,461
6	St. Jacobs Arena Underfloor Cooling, Rink Boards, stands (R	2,500,000	1,100,000	300,000		1,100,000										2,500,000
	Lawn Bowling Restoration Work (Replacement)	57,000	57,000													57,000
	Union Cemetery 2 Columbariums (New)	120,000				120,000										120,000
	Asset Management BCAs - Phase 1 (New)	95,000	95,000													95,000

Appendix 7 - 2026 Capital Budget Summary

2026 DRAFT BUDGET



7

Administration Building Parking Lot

560,000

560,000

560,000

WMC Parking Lot Paving (Replacement)

250,000

250,000

250,000

Plans and Studies

305,000

49,000

-

-

-

105,000

10,500

10,500

-

-

-

-

97,500

32,500

305,000

Pay Equity & Market Study

35,000

35,000

35,000

Growth Fiscal Impact Assessment Study

30,000

30,000

30,000

Asset Management Plan Update

70,000

49,000

10,500

10,500

70,000

Fire Master Plan

130,000

97,500

32,500

130,000

Breslau Sanitary Servicing Review

40,000

40,000

40,000

Total

24,148,221

4,282,734

843,265

1,024,570

4,371,526

105,000

612,400

2,290,800

-

4,849,860

-

-

4,454,477

1,313,590

24,148,221

chk

0

1

Decrease from 2025 forecast of \$2.9M

2

Includes approximately \$400k for Barnswallow. Reconstruction removed from forecast

3

Estimate in 2025 was \$6.5M. Significantly reduced due to funding constraints

4

Requires debt funding for the construction; deferred project however, engineering work to remain ongoing

5

Fire related vehicles already ordered, potential for delayed delivery


6

Insufficient funding to do this project. Possible naming rights, but will still need debt / reallocation

7

May not proceed as HAF funding dependent. Will need to confirm eligibility

Appendix 8
Capital Budget Summary and Department Details

	2024 Budget	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<u>CAPITAL EXPENDITURES</u>												
INFORMATION TECHNOLOGY	337,800	667,000	480,000	247,000	257,000	160,000	162,000	146,000	195,000	190,000	175,000	2,679,000
INFRASTRUCTURE SERVICES	23,263,000	18,371,500	12,500,900	28,667,550	21,637,550	39,180,050	41,312,800	16,146,800	13,870,800	13,452,800	19,452,800	224,593,550
FIRE DEPARTMENT	190,000	320,659	249,860	1,907,846	156,631	106,295	116,924	128,616	1,716,478	295,626	1,171,188	6,170,123
EQUIPMENT REPLACEMENT	3,528,291	445,000	6,476,000	480,000	2,927,000	2,810,000	5,280,000	1,435,000	3,400,000	4,970,000	160,000	28,383,000
RECREATION & COMMUNITY SERVICES												
PARKS	785,308	425,000	430,000	480,000	300,000	510,000	855,000	325,000	700,000	575,000	200,000	4,800,000
FACILITIES MAINTENANCE	956,000	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461
MAJOR FACILITIES	40,000	100,000	0	530,000	2,600,000	0	5,000,000	0	0	0	40,000,000	48,230,000
PLANS AND STUDIES			305,000									
Total Capital Expenditures	29,100,399	20,934,159	24,148,221	32,837,396	27,933,181	43,291,345	53,031,724	19,031,416	20,682,278	20,083,426	61,708,988	323,377,134
		-	-	-	-	-	-	-	-	-	-	-
<u>CAPITAL REVENUE</u>												
INFORMATION TECHNOLOGY	243,800	469,000	330,000	145,000	103,000	0	0	0	15,000	0	0	1,062,000
INFRASTRUCTURE SERVICES	22,358,587	17,430,910	11,369,810	27,740,046	20,656,960	38,159,972	40,332,210	15,166,210	12,890,210	12,472,210	18,472,210	214,690,747
FIRE DEPARTMENT	-	160,659	249,860	0	0	0	0	0	0	0	0	410,519
EQUIPMENT REPLACEMENT	3,528,291	445,000	6,476,000	480,000	2,927,000	2,810,000	5,280,000	1,435,000	3,400,000	4,970,000	160,000	28,383,000
RECREATION & COMMUNITY SERVICES												
PARKS	775,308	425,000	430,000	480,000	300,000	510,000	855,000	325,000	700,000	575,000	200,000	4,800,000
FACILITIES MAINTENANCE	956,000	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461
MAJOR FACILITIES	40,000	85,000	0	530,000	2,600,000	330,000	5,000,000	0	0	0	40,000,000	48,545,000
PLANS AND STUDIES	-	0	272,500									
Total Capital Revenue	27,901,986	19,620,569	22,834,631	29,900,046	26,641,960	42,334,972	51,772,210	17,776,210	17,805,210	18,617,210	59,382,210	306,412,727
		-	-	-	-	-	-	-	-	-	-	-
GENERAL LEVY	1,198,413	1,313,590	1,313,590	2,937,351	1,291,221	956,373	1,259,514	1,255,206	2,877,068	1,466,216	2,326,778	16,964,407
		-	-	-	-	-	-	-	-	-	-	-



DEPARTMENT: INFORMATION TECHNOLOGY
PROGRAM: INFORMATION TECHNOLOGY CAPITAL 2026 - 2034

Appendix 8 - Capital Budget Details

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Computer:													
Hardware, Misc. Equipment	107,800	119,808	99,500	107,000	212,000	44,000	53,000	70,000	57,000	195,000	132,000	59,000	1,028,500
Financial Software			413,000	257,000									670,000
Software	230,000	23,613	122,500	50,000		175,000							347,500
Digitizing/Scanning Documents (incl Software)													0
Facility UPS Replacements			10,000										10,000
TV Display Replacement - WMC													0
Photocopier		11,373			15,000	18,000	15,000	15,000			15,000	18,000	96,000
Security Testing			22,000										22,000
Facility WiFi Project				40,000	20,000	20,000							80,000
Contribution to/from Reserve Fund				26,000			92,000	77,000	89,000		43,000	98,000	425,000
ANNUAL GRAND TOTAL	337,800	154,794	667,000	480,000	247,000	257,000	160,000	162,000	146,000	195,000	190,000	175,000	2,679,000
FUNDING METHOD :													
Provincial/Federal Grants	150,000		150,000										150,000
Water reserve fund	25,000		75,000										75,000
Sewer reserve fund - other	25,000		75,000										75,000
Other Reserves/Reserve Funds	43,800	39,869	81,000		45,000	103,000				15,000			244,000
Other Funding		20,924											
Infrastructure Reserve Fund			88,000	330,000	100,000								518,000
FUNDING TOTAL	243,800	60,794	469,000	330,000	145,000	103,000	0	0	0	15,000	0	0	1,062,000
NET EXPENDITURE - general levy	94,000	94,000	198,000	150,000	102,000	154,000	160,000	162,000	146,000	180,000	190,000	175,000	1,617,000

placeholder
for budget
software

\$44k: PC Replacements
\$13k: Firewalls
\$30k: Switches
\$20k: Meeting room
hardware

\$40,000: Windows Server
Data centre licensing
\$15,000: SQL Server
Licensing
\$120,000: New Records
Management Software



DEPARTMENT: INFRASTRUCTURE SERVICES

PROGRAM: INFRASTRUCTURE SERVICES CAPITAL 2026 - 2034

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Capital Paving Program	0	-	2,900,000	1,900,000	3,105,300	3,105,300	3,105,300	3,105,300	3,105,300	3,105,300	3,105,300	3,105,300	29,642,400
Capital Bridge and Culvert Program	3,008,000	2,474,263	2,395,000	2,748,400	1,725,000	6,450,000	2,200,000	5,100,000	2,100,000	2,100,000	2,100,000	2,100,000	29,018,400
Cox Creek Rd. Engineering (SW 350027)			0	0									0
Low Level Bridge EA/Engineering (Structure 310121)			0	0									0
Capital Streetlights	245,000	12,097	215,000	100,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	1,195,000
Arthur Street Construction					775,000	700,000							1,475,000
Barnswallow Drive Engineering/Construction	50,000	110,988	15,000									6,500,000	6,515,000
Bauman / College / Union Construction		4,336			150,000								150,000
Breslau Drain #1 Construction	5,775,000	4,880,202	2,600,000	870,000									3,470,000
Breslau Servicing Expansion (ESL)		75	1,050,000	650,000	410,000		25,000,000	25,000,000					52,110,000
Breslau Servicing Expansion Fountain St. Cons					2,625,000								2,625,000
Breslau Wet Well			250,000	175,000	7,165,000								7,590,000
Centre Street Engineering/Construction				100,000		1,000,000		100,000					1,200,000
Church Street Construction													0
Duke Street Engineering/Construction	70,000	12,623	70,000	70,000	5,890,000		195,000						6,225,000
East Side Lands SPS - EA and Engineering													0
East Side Lands Lift/Pump Station	600,000	558,467											0
Elmira Drain #1 Construction	360,000												0
Elmira Downtown Core Revitalization Plan	2,898,000	271,513	100,000	0	1,069,750	699,750	592,250	1,200,000	1,094,000	648,000			5,403,750
First Street East Engineering/Construction						90,000		875,000		75,000			1,040,000
Flamingo Drive / Grosbeak Road	50,000	398	50,000	50,000	910,000		2,300,000						3,310,000
George St. / High St. Construction	3,700,000	3,885,575	47,000	150,000									197,000
Greenhouse Road Engineering/Construction	75,000	37,369	90,000	110,000		2,800,000		175,000					3,175,000
Halter / Isley / Notre Dame Construction	450,000	403,102	15,000	250,000									265,000
Hampton Street Engineering/Construction						95,000		650,000		75,000			820,000
Henry Street Engineering/Construction							150,000		2,500,000		175,000		2,825,000
Housing Accelerator Fund (HAF)			4,804,500										4,804,500
Industrial Drive Construction	205,000	236,075											0
Kramp Road Engineering/Construction						150,000		1,700,000		120,000			1,970,000
Maintenance Paving Program	402,000	528,322	-	440,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,040,000
Martin's Lane Engineering/Construction	110,000						110,000		1,000,000		75,000		1,185,000
Maryhill Rd. Storm Sewer Construction	150,000	2,159	150,000		600,000								750,000
North SPS - Elmira Construction	810,000	823,636											0
Old Scout Place Surface Asphalt	130,000		150,000										150,000
Queen Street Engineering/Construction				150,000		2,400,000		160,000					2,710,000
Queensway Drive Engineering/Construction							180,000		3,000,000		250,000		3,430,000
Road Conversion Program	90,000	250,265	-	1,150,000	2,400,000	2,900,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	18,450,000
Sanitary Capital Renewal			-							2,500,000	2,500,000	2,500,000	7,500,000
Sanitary Lining	550,000	483,454	-	2,000,000	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,500,000
Sanitary Upsizing - ESL (Cambridge)	230,000	221,005	260,000	260,000									520,000
Sawmill Rd Bloomingdale (Region)	150,000	8,833											0
Sidewalks Repair and Replacement	100,000	52,934	100,000	150,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	1,130,000
Water Meter Replacement Program				327,500	327,500	327,500	327,500	327,500	327,500	327,500	327,500	327,500	2,947,500
Water Capital Renewal Program										2,000,000	2,000,000	2,000,000	6,000,000
Study	225,000	84,687	50,000										50,000
Water / Wastewater Rate Review Study	250,000	25,735											0
Water St. / Young St. I&I Construction	1,350,000	537,185	810,000										810,000
Weigel Drain Improvements	595,000	41,927	2,250,000	850,000									3,100,000
Woolwich Street North													0
Woolwich Street South (Municipal Servicing)													0
Wyatt Street East Engineering/Construction					95,000		2,100,000		100,000				2,295,000
Total	23,263,000	16,005,918	18,371,500	12,500,900	28,667,550	21,637,550	39,180,050	41,312,800	16,146,800	13,870,800	13,452,800	19,452,800	224,593,550



DEPARTMENT: INFRASTRUCTURE SERVICES
PROGRAM: INFRASTRUCTURE SERVICES CAPITAL 2026 - 2034

Project Description	2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
FUNDING METHOD													
Water reserve fund	2,803,100	2,288,586	60,600	563,350	3,294,200	2,096,250	3,499,650	1,056,250	2,143,750	2,238,750	2,313,750	2,163,750	19,430,300
Sewer reserve fund	1,722,100	672,815	860,500	2,241,750	3,823,850	1,501,250	2,004,250	715,750	3,091,750	3,163,750	3,347,250	3,163,750	23,913,850
Development charges reserve fund	3,514,400	2,406,655	1,718,521	2,074,862	5,998,311	4,462,600	13,354,450	15,263,600	2,086,100	849,000	843,425	4,963,600	51,614,468
Infrastructure reserve fund	2,225,817	1,493,516	1,581,019	2,474,234	1,419,520	1,544,520	1,419,520	1,419,520	1,419,520	1,419,520	1,419,520	1,419,520	15,536,413
Other Funding [Incls Unexpended]	6,065,443	6,015,843	3,972,800	3,472,350	1,725,100	0	13,600,000	12,500,000	0	0	0	0	35,270,250
Provincial/Federal Grants	543,265	543,265	6,450,770	543,265	543,265	2,632,002	1,907,002	1,907,002	1,907,002	1,907,002	1,907,002	1,907,002	21,611,314
Debt/Debenture	5,484,462	1,797,855	2,786,700	0	7,165,000	0	0	0	0	0	0	0	9,951,700
Unfunded	0	-	-	0	3,770,800	8,420,338	2,375,100	7,470,088	4,518,088	3,312,188	2,641,263	4,854,588	37,362,453
FUNDING TOTAL	22,358,587	15,218,536	17,430,910	11,369,810	27,740,046	20,656,960	38,159,972	40,332,210	15,166,210	12,890,210	12,472,210	18,472,210	214,690,747
NET LEVY	904,413	787,383	940,590	1,131,090	927,505	980,590	1,020,078	980,590	980,590	980,590	980,590	980,590	9,902,803



DEPARTMENT: INFRASTRUCTURE SERVICES

PROGRAM: INFRASTRUCTURE SERVICES CAPITAL 2026 - 2034

2026 Projects	0	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Arthur St. Sidewalks and Streetlights	500,000				500,000					500,000	
Breslau Drain #1 Construction	870,000				802,200	67,800				870,000	
Breslau Servicing Expansion Engineering (East Side Lands)	650,000					325,000				650,000	
Breslau Wet Well Engineering	175,000									175,000	
Capital Bridge and Culvert Program	2,748,400				599,520	1,431,930				2,730,050	18,350
Cox Creek Rd. Replacement (SW 350027)											
Low Level Bridge Engineering (Structure 310121)											
Randall Drain Culvert Lowering East Side Lands											
Southfield Drive Culvert Replacement											
Weisenberg Road Bridge (5P)											
Centre St. Engineering	100,000	50,000	20,000							70,000	30,000
Duke St. Engineering	70,000	23,100	28,000	3,812	15,089					70,000	
Flamingo Dr. / Grosbeak Rd. Engineering	50,000	50,000								50,000	
George St. / High St. / Charles St. Surface Asphalt	150,000	76,500		38,250						114,750	35,250
Greenhouse Road Engineering	110,000			101,200	8,800					110,000	0
Halter Ave. / Isley Dr. / Notre Dame Ave. Surface Asphalt	250,000	125,000								125,000	125,000
Hot Mix Resurfacing Program	1,900,000									1,342,675	557,325
Spitzig Rd.				204,000	342,675	252,735					
Whippoorwill Dr.											
Maintenance Paving Program	440,000				429,000					429,000	11,000
Barnswallow Dr.											
Sunset Dr.											
Queen St. Engineering	150,000	75,000	30,000							105,000	45,000
Road Conversion Program	1,150,000			230,000		771,835				1,001,835	148,165
Lerch Road											
Rider Road											
Sanitary Lining	2,000,000									2,000,000	
Sanitary Upsizing - East Side Lands (Cambridge)	260,000			260,000						260,000	
Sidewalk - Repairs/Expansion	150,000			39,000	50,000					89,000	61,000
Streetlights	100,000									0	100,000
Water Meter Replacement Program	327,500									327,500	
Weigel Drain Improvements - Dunke Culvert Replacement	850,000				226,950	623,050				850,000	
Total 2026	12,500,900	563,350	2,241,750	2,074,862	2,474,234	3,472,350		543,265	0	11,369,810	1,131,090
										190,500	16.8%
2027 Projects		Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Arthur St. Construction (Region)	775,000	193,750	193,750	387,500	50%					775,000	0
North SPS - Elmira Forcemain Construction	150,000	45,000	60,000	39,000	26%					144,000	6,000
Bauman St. / College St. Surface Asphalt	410,000			225,000		185,000				410,000	
Breslau Servicing Expansion Engineering (East Side Lands)	2,625,000			2,625,000						2,625,000	
Breslau Servicing Expansion Fountain St. Construction (Region)	7,165,000									7,165,000	
Breslau Wet Well Construction	1,725,000									1,725,000	
Capital Bridge and Culvert Program											
Martin Creek Rd. Rehab (Structure 340246)											
Middlebrook Place Culvert Replacement (Structure 170160)											
Middlebrook Place Bridge Removal (Structure 180160)											
Southfield Drive Culvert Replacement											
Weisenberg Road Bridge (5P)											
Duke St. Construction	5,890,000	1,943,700	2,356,000	320,711	1,269,590					5,890,001	
Elmira Downtown Core Revitalization Plan	1,069,750									1,069,750	
Flamingo Dr. / Grosbeak Rd. WTM Lining	910,000	910,000								910,000	
Hot Mix Resurfacing Program	3,105,300									688,550	223,455
Floradale Rd.											
Maintenance Paving Program	200,000									200,000	
Maryhill Rd. Storm Sewer Construction (Region)	600,000									300,000	300,000
Road Conversion Program	2,400,000									500,000	2,400,000
Kramp Rd.											
Reid Woods Dr.											
Scotch Line Rd.											
Sanitary Lining	1,000,000									1,000,000	
Sidewalk - Repairs/Expansion	110,000									28,600	81,400
Streetlights	110,000									110,000	
Water Meter Replacement Program	327,500									327,500	
Wyatt St. E. Engineering	95,000									88,350	6,650
Total 2027	28,667,550	3,294,200	3,823,850	5,998,311	1,419,520	1,725,100		543,265	3,770,800	20,575,046	927,505



DEPARTMENT: INFRASTRUCTURE SERVICES

PROGRAM: INFRASTRUCTURE SERVICES CAPITAL 2026 - 2034

2028 Projects

2028 Projects	Boundary Structure with Centre Wellington	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Arthur St. Construction (Region)	Boundary Structure with Centre Wellington	700,000	140,000	157,500	350,000					647,500	52,500
Capital Bridge and Culvert Program		6,450,000			645,000	125,000	725,000		4,915,000	6,410,000	40,000
Low Level Bridge Construction (Structure 31012)	Boundary Structure with Centre Wellington										
Middlebrook Place Culvert Replacement (Structure 170160)											
Middlebrook Place Bridge Removal (Structure 180160)											
Weisenberg Rd. Bridge Engineering (Centre Wellington)											
Centre St. Construction		1,000,000	500,000	200,000		300,000				1,000,000	
Elmira Downtown Core Revitalization Plan		699,750							699,750	699,750	
First St. E. Engineering	First Street East to Bauman Street (250m)	90,000	45,000							45,000	45,000
Greenhouse Rd. Construction		2,800,000			2,576,000					2,576,000	224,000
Hampton Street Engineering	WTM Replacement due to Lead Joint Main. Review SAN and Cellular systems	95,000	47,500							47,500	47,500
Hot Mix Resurfacing Program		3,105,300								2,937,110	168,190
Kramp Rd. Engineering		150,000			138,000	1,363,737	OCIF	543,265	630,588	138,000	12,000
Maintenance Paving Program	Union Street St. to East End (255m)	200,000									200,000
Queen St. Construction	WTM Replacement	2,400,000	1,200,000	480,000						2,400,000	
Road Conversion Program	Victoria to Kramp	2,900,000			725,000				2,175,000	2,900,000	
Tillman Dr.											
Sanitary Lining	First St E to Wyatt St (620m)	500,000		500,000						500,000	
Sidewalk - Repairs/Expansion	WTM Replacement. Lead Joint Main and Services	110,000			28,600					28,600	81,400
Streetslights		110,000									110,000
Water Meter Replacement Program	TWP Rd #10	327,500	163,750	163,750						327,500	
Total 2028	Arthur St. to Northfield Dr. (3.5km) GR to HMA.	21,637,550	2,096,250	1,501,250	4,462,600	1,544,520	2,088,737	543,265	0	8,420,338	980,590

2029 Projects

2029 Projects	Boundary Structure with Centre Wellington 50/50 cost share	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost	
Breslau Servicing Expansion Construction (East Side Lands)		25,000,000	- Arthur St Streetscaping over 4yrs - Final Year	12,500,000		12,500,000				25,000,000		
Capital Bridge and Culvert Program		2,200,000	- Riverwalk	220,000	10%	1,100,000	Centre Wellington cost share		322,850	1,864,072	335,928	
Weisenberg Rd. Bridge Engineering (Centre Wellington)												
Duke St. Surface Asphalt		195,000	58,500	78,000						136,500	58,500	
Elmira Downtown Core Revitalization Plan		592,250							592,250	592,250		
Flamingo Dr. / Grosbeak Rd. Construction		2,300,000	2,300,000							2,300,000		
Henry St. Engineering		150,000	45,000	55,500	14,850	30%				115,350	34,650	
Hot Mix Resurfacing Program		3,105,300				1,363,737	OCIF	543,265		3,105,300		
Maintenance Paving Program		200,000									200,000	
Martin's Ln. Engineering		110,000	33,000	22,000	55,000	20%				110,000		
Queensway Dr. Engineering		180,000	50,400	72,000	36,000					167,400	12,600	
Road Conversion Program		2,000,000	500 meters to be replaced annually		500,000				1,460,000	1,960,000	40,000	
Sanitary Lining		500,000		500,000						500,000		
Sidewalk - Repairs/Expansion		110,000	Average annual amount identified per 2023 SOTT for Roads	28,600	26%					28,600	81,400	
Streetslights		110,000									110,000	
Water Meter Replacement Program		327,500	163,750	163,750						327,500		
Wyatt St. E. Construction		2,100,000	840,000	1,113,000						1,953,000	147,000	
Total 2029	Arthur St to Union St (540m) Lead Joint Main and Services between Queen and Centre	39,180,050	3,499,650	2,004,250	13,354,450	1,419,520	14,963,737	543,265	0	2,375,100	38,159,972	1,020,078

2030 Projects

2030 Projects		Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost	
Breslau Servicing Expansion Construction (East Side Lands)		25,000,000	Water and Wastewater along Fountain Street from Kossuth Rd to Jet Liner Court to Lonsdale Road/Menno Street	12,500,000		12,500,000				25,000,000		
Capital Bridge and Culvert Program		5,100,000		510,000	10%	151,684			4,438,306	5,100,000		
Peel St. Pedestrian Conversion (Structure 270148)			2 of 2					Construction (Ped Bridge) includes turn arounds and property purchase Construction on projects under the MCEA must start no later than 10 years after the date of Study Completion date of study completion for EA was July 2021.				
Centre St. Surface Asphalt		100,000	50,000	20,000		30,000				100,000		
Elmira Downtown Core Revitalization Plan	First Street East to Bauman Street (250m)	1,200,000	- Purchase Arthur St properties for parking plan						1,200,000	1,200,000		
First St. E. Construction		875,000	437,500			400,000				837,500	37,500	
Greenhouse Rd. Surface Asphalt	WTM Replacement due to Lead Joint Majk and Main. Review SAN and Cellular systems	175,000		161,000	92%	14,000				175,000	0	
Hampton St. Construction		650,000	325,000		325,000					650,000		
Hot Mix Resurfacing Program		3,105,300	Average annual amount identified per 2023 SOTT for Roads			450,826				2,729,610	375,690	
Kramp Rd. Construction	Union Street St. to East End (255m)	1,700,000		1,564,000	92%		1,363,737		OCIF	371,782	1,564,000	
Maintenance Paving Program		200,000							543,265	0	200,000	
Queen St. Surface Asphalt	Victoria to Kramp	160,000	80,000	32,000		48,000				160,000	0	
Road Conversion Program	WTM Replacement	2,000,000		500,000					1,460,000	1,960,000		
Sanitary Lining		500,000	500,000						500,000			
Sidewalk - Repairs/Expansion	Snyder Ave S to Dunke St S (160m)	110,000	500 meters to be replaced annually	28,600	26%				28,600	81,400		
Streetslights	WTM Replacement due to Lead Joint Majk and Sanitary lowering (CIPP lined in 2020)	110,000								110,000		
Water Meter Replacement Program		327,500	163,750	163,750					327,500	0		
Total 2030	First St E to Wyatt St (620m) WTM Replacement. Lead Joint Main and Services.	41,312,800	1,056,250	715,750	15,263,600	1,419,520	13,863,737	543,265	0	7,470,088	40,332,210	980,590



DEPARTMENT: INFRASTRUCTURE SERVICES

PROGRAM: INFRASTRUCTURE SERVICES CAPITAL 2026 - 2034

2031 Projects (Main and Services)

2031 Projects	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost	
Capital Bridge and Culvert Program	2,100,000		210,000					1,890,000	2,100,000		
Elmira Downtown Core Revitalization Plan	1,094,000							1,094,000	1,094,000		
Henry St. Construction	2,500,000	750,000	925,000	577,500					2,500,000		
Hot Mix Resurfacing Program	3,105,300			842,020	1,363,737			74,088	2,823,110	282,190	
Maintenance Paving Program	200,000									200,000	
Martin's Ln. Construction	1,000,000	200,000	250,000	500,000					950,000	50,000	
Queensway Dr. Construction	3,000,000	990,000	1,200,000	600,000					2,790,000	210,000	
Road Conversion Program	2,000,000		500,000					1,460,000	1,960,000	40,000	
Sanitary Lining	500,000	500,000							500,000		
Sidewalk - Repairs/Expansion	110,000		28,600						28,600	81,400	
Streetlights	110,000									110,000	
Water Meter Replacement Program	327,500	163,750	163,750						327,500	0	
Wyatt St. E. Surface Asphalt	100,000	40,000	53,000						93,000	7,000	
Total 2031	16,146,800	2,143,750	3,091,750	2,086,100	1,419,520	1,363,737	543,265	0	4,518,088	15,166,210	980,590

2032 Projects

	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Capital Bridge and Culvert Program	2,100,000		210,000	146,222				1,204,188	1,560,410	539,590
Elmira Downtown Core Revitalization Plan	648,000							648,000	648,000	
First St. E. Surface Asphalt	75,000	37,500		37,500					75,000	
Hampton St. Surface Asphalt	75,000	37,500		37,500					75,000	
Hot Mix Resurfacing Program	3,105,300		Average annual amount identified per 2023 SOTT for Roads	1,198,298	1,363,737	OCIF	543,265		3,105,300	
Kramp Rd. Surface Asphalt	120,000								110,400	9,600
Maintenance Paving Program	200,000									200,000
Road Conversion Program	2,000,000		500,000					1,460,000	1,960,000	40,000
Sanitary Capital Renewal	2,500,000	2,500,000							2,500,000	
Sanitary Lining	500,000	500,000							500,000	
Sidewalk - Repairs/Expansion	110,000		28,600						28,600	81,400
Streetlights	110,000									110,000
Water Capital Renewal	2,000,000	2,000,000							2,000,000	
Water Meter Replacement Program	327,500	163,750	163,750						327,500	
Total 2032	13,870,800	2,238,750	849,000	1,419,520	1,363,737	543,265	0	3,312,188	12,890,210	980,590

2033 Projects

	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Capital Bridge and Culvert Program	2,100,000		210,000	163,297				1,181,263	1,554,560	545,440
Henry St. Surface Asphalt	175,000	52,500	64,750	17,325					175,000	0
Hot Mix Resurfacing Program	3,105,300		Average annual amount identified per 2023 SOTT for Roads	1,198,298	1,363,737	OCIF	543,265		3,105,300	
Maintenance Paving Program	200,000									200,000
Martin's Ln. Surface Asphalt	75,000	15,000	18,750	37,500					71,250	3,750
Queensway Dr. Surface Asphalt	250,000	82,500	100,000	50,000					250,000	0
Road Conversion Program	2,000,000		500,000	17,500				1,460,000	1,960,000	40,000
Sanitary Capital Renewal	2,500,000	2,500,000							2,500,000	
Sanitary Lining	500,000	500,000							500,000	
Sidewalk - Repairs/Expansion	110,000		28,600						28,600	81,400
Streetlights	110,000									110,000
Water Capital Renewal	2,000,000	2,000,000							2,000,000	
Water Meter Replacement Program	327,500	163,750	163,750						327,500	
Total 2033	13,452,800	2,313,750	843,425	1,419,520	1,363,737	543,265	0	2,641,263	12,472,210	980,590

2034 Projects

	Water	Sewer Other	Development Charges	Infrastructure Reserve Fund	Other Funding	Canada Community Building Fund	Debt	Unfunded	Fund Total	Levy Cost
Barnswallow Dr. Construction	6,500,000		4,225,000	65,000				2,275,000	6,500,000	0
Capital Bridge and Culvert Program	2,100,000		210,000	221,222				1,119,588	1,550,810	549,190
Hot Mix Resurfacing Program	3,105,300		Average annual amount identified per 2023 SOTT for Roads	1,198,298	1,363,737	OCIF	543,265		3,105,300	
Maintenance Paving Program	200,000									200,000
Road Conversion Program	2,000,000		500,000					1,460,000	1,960,000	40,000
Sanitary Capital Renewal	2,500,000	2,500,000							2,500,000	
Sanitary Lining	500,000	500,000							500,000	
Sidewalk - Repairs/Expansion	110,000		28,600						28,600	81,400
Streetlights	110,000									110,000
Water Capital Renewal	2,000,000	2,000,000							2,000,000	
Water Meter Replacement Program	327,500	163,750	163,750						327,500	
Total 2034	19,452,800	2,163,750	4,963,600	1,419,520	1,363,737	543,265	0	4,854,588	18,472,210	980,590



DEPARTMENT: FIRE DEPARTMENT
PROGRAM: FIRE CAPITAL 2026 - 2034

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Low Angle Rope Equipment						60,000					60,000		120,000
Fire Fighting Gear - Replacement	66,000	57,309	75,000	79,860	87,846	96,631	106,295	116,924	128,616	141,478	155,626	171,188	1,159,464
Auto Ex. Air Bags	10,000	8,136	10,000	20,000	20,000								50,000
Thermal Imaging Cameras	49,000	54,794			70,000					75,000			145,000
Auto Ex Equipment - Jaws Replacement	65,000	56,462	75,000	150,000	150,000								375,000
Bunker Gear Extractor & Dryer - St. Jacobs			70,067										70,067
Bunker Gear Extractor & Dryer - Floradale			40,592										40,592
Air filling Station - Breslau											80,000		80,000
Air Filling Station - Elmira					80,000					Based on 2024 pricing			80,000
P-25 Portable ECO Radios, Air Scrubbers			50,000										50,000
SCBA Replacement												1,000,000	1,000,000
P-25 Radios Replacement					1,500,000					1,500,000			3,000,000
Transfer to Fire Capital Reserve													0
Total Expenditures	190,000	176,700	320,659	249,860	1,907,846	156,631	106,295	116,924	128,616	1,716,478	295,626	1,171,188	6,170,123
FUNDING METHOD													
Other Funding			160,659										160,659
Fire Equipment Reserve				249,860									249,860
Other Reserves/Reserve Funds [Deferred Revenue]													0
Development Charges													0
FUNDING TOTAL	-	-	160,659	249,860	0	0	0	0	0	0	0	0	410,519
NET EXPENDITURE - general levy	190,000	176,700	160,000	0	1,907,846	156,631	106,295	116,924	128,616	1,716,478	295,626	1,171,188	5,759,604



DEPARTMENT: RECREATION & FACILITIES SERVICES
PROGRAM: EQUIPMENT REPLACEMENT CAPITAL 2026-2034

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Fire Rolling Stock													
Breslau Pierce Aerial (used)					Funded from DC			2,500,000	24% funded by DC				2,500,000
New Breslau Pumper (DC)				1,700,000									1,700,000
2012 Breslau Pumper/Tanker										2,700,000			2,700,000
2001 Conestogo Rescue	1,169,862			1,200,000									1,200,000
2020 Conestogo Pumper Tanker													0
2002 Freightliner Rescue - Elmira	700,000			700,000									700,000
2002 Spartan Pumper/tanker (used)						1,900,000							1,900,000
2006 Elmira Pumper				1,700,000									1,700,000
1986 E-One Platform Aerial (2005)	1,000,000			500,000									500,000
2009 Floradale Pumper							2,100,000						2,100,000
2010 Floradale Tanker								2,310,000					2,310,000
2009 Floradale Rescue													0
2008 Floradale International Rescue											1,700,000		1,700,000
2019 Maryhill PumperTanker													0
2013 Maryhill Rescue											2,500,000		2,500,000
2015 St. Jacobs Tanker													0
2023 St Jacobs Pumper	0												0
2013 St. Jacobs Rescue													0
2023 Bearco Trailer/Ranger - ATV (All Terrain Vehicle)					Funded from DC						50,000		50,000
New Pick up for Fire Prevention					120,000								120,000
Argo / Training Truck -2019 Dodge Ram				100,000									100,000
Argo And Trailer Replacement	0									75,000			75,000
2022 Ford 1500 Ram								120,000					120,000
2027 Truck - New							120,000						120,000
2023 Ford F150									120,000				120,000
Sub total	2,869,862	-	-	5,900,000	120,000	2,020,000	2,100,000	4,930,000	195,000	2,700,000	4,250,000	0	22,215,000
Public Works Rolling Stock													
E019 - 2020 Chev 1/2 ton Pickup (EO03)							75,000						75,000
E004 - 2011 Case 621E Loader													0
E026 - 2022 Ford 1 Ton Utility Truck (EO97)								140,000					140,000
NEW - Tractor (125 HP)													0
NEW - Utility Crane Truck													0
E030 - 2022 Freightliner Tandem										400,000			400,000
EO14 - 2018 Freightliner Tandem						400,000							400,000
EO15 - 2018 Freightliner Tandem						400,000							400,000
E027 - 2021 Tymco Regenerative Air Street Sweeper (EO06)									450,000				450,000
E018 - 2019 Dodge 1500							75,000						75,000
EO21 - 2019 Freightliner Tandem							400,000						400,000
E029 - 2022 Freightliner Tandem									400,000				400,000
E033 - 2024 Freightliner Tandem (EO95)													0
New - 3/4 Ton 4x4 Crew Cab									90,000				90,000
New - 1/2 Ton with Cap								75,000					75,000
New - 1 Ton Crew Cab with dump bed	88,428	90,110								120,000			120,000
New- Tandem Plow/Salter (EO34)													0
New - Roller Attachment for Grader (2 Units)													0
E009 - 2015 Ford F350 Sign Truck						120,000					150,000		270,000
E010 - 2015 Ford F350 Water Utility Truck			60,000	60,000							150,000		270,000
E005 - 2012 International Single Axel Plow Truc	300,000		225,000	230,000									455,000
E011 - 2016 Ford F150	60,000	67,794								75,000			75,000
E013 - 2017 Ford F150				60,000							75,000		135,000
E016 - 2018 Dodge 2500 Cargo Van						60,000							60,000
E017 - 2018 1 Ton Ford 4500 w/ Chipper Box						100,000							100,000
New - Automatic Valve Turner (Trailer Mount)	80,000	59,252											0
New 4x4 Road patrol supervisor				60,000					75,000				135,000



DEPARTMENT: RECREATION & FACILITIES SERVICES
PROGRAM: EQUIPMENT REPLACEMENT CAPITAL 2026-2034

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Water tank replacement				50,000									50,000
Sub total	448,428	217,156	285,000	460,000	280,000	875,000	475,000	215,000	1,015,000	595,000	375,000	0	4,575,000
Recreation Rolling Stock													
2013 Pickup (Replacement)													0
2012 Pickup (Replacement)													0
New - 2500 Pickup 4x4 (DC)													0
New - Water Trailer													0
New - Rotary Turf Mower													0
Chevy Bolt EV (Insurance Replacement)													0
2014 Pickup	55,000	50,806											0
New - 1/2-Ton Truck	55,000	50,136											0
1999 Tractor (Replacement)	60,000	54,543											0
Trailer (Replacement)			15,000										15,000
1/2-Ton Truck (New)				54,000									54,000
Truck/Van (New)				62,000									62,000
2017 3/4-Ton Truck (Replacement)					80,000								80,000
2002 Tractor (Replacement)						32,000							32,000
2017 Ice Resurfacer (Replacement)							200,000						200,000
2019 Mower (Replacement)							35,000						35,000
2020 Mower (Replacement)								35,000					35,000
2023 Mower (Replacement)								100,000					100,000
2006 Tractor (Replacement)									50,000				50,000
2021 1-Ton Truck (Replacement)									100,000				100,000
2021 Van (Replacement)									75,000				75,000
2022 Mid-Size Truck (Replacement)										60,000			60,000
2023 Mid-Size Truck (Replacement)											60,000		60,000
2023 3/4-Ton Truck (Replacement)											95,000		95,000
2023 Electric Vehicle (Replacement)											65,000		65,000
2023 1/2-Ton Truck (Replacement)											80,000		80,000
2024 1/2-Ton Truck (Replacement)												80,000	80,000
2025 1/2-Ton Truck (Replacement)												80,000	80,000
Sub total	170,000	155,485	15,000	116,000	80,000	32,000	235,000	135,000	225,000	60,000	300,000	160,000	1,358,000
Other Rolling Stock													
By-law Enforcement Truck	40,000	47,503								45,000			45,000
Building Vehicles (x2)			100,000										100,000
NEW By-law Vehicle			45,000								45,000		90,000
Sub total	40,000	47,503	145,000	0	0	0	0	0	0	45,000	45,000	0	235,000
Total Expenditures	3,528,291	420,144	445,000	6,476,000	480,000	2,927,000	2,810,000	5,280,000	1,435,000	3,400,000	4,970,000	160,000	28,383,000
FUNDING TOTAL													
Other Funding			100,000										100,000
Development Charges	55,000	50,136	45,000	1,876,000	0			600,000					2,521,000
Equipment Reserve Fund	3,473,291	370,008	300,000	4,600,000	480,000	2,927,000	2,810,000	4,680,000	1,435,000	3,400,000	4,970,000	160,000	25,762,000
Total Funding	3,528,291	420,144	445,000	6,476,000	480,000	2,927,000	2,810,000	5,280,000	1,435,000	3,400,000	4,970,000	160,000	28,383,000



DEPARTMENT: RECREATION & COMMUNITY SERVICES
PROGRAM: PARKS CAPITAL 2026 - 2034

Appendix 8 - Capital Budget Details

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Playground Renewal/Trail Development													0
Gravel Parking Lot Remediation	30,000	30,461											0
Playground Upgrades	60,000	58,087											0
South Park Wood - Park Development 2nd Phase (New)	100,000	110,387											0
Maryhill Park Playground (Replacement)	96,000	98,154											0
Bolender Park - Church St. Parking Lot Paving	34,308	29,881											0
Breslau Memorial Park Splashpad	350,000	435,339											0
Bolender Bridge Decking (Replacement)	25,000	31,525											0
St. Jacobs Dog Park	-	1,699											0
Valleyview Park	-	13,574											0
Accessibility Enhancements													0
Woodlot/Park Hazard Tree Removals (Maintenance)			25,000										25,000
Heidelberg Park - Phase 1 Re-Design (Replacement)			120,000										120,000
Sunset Hills Estates Park Development (New)			-										0
Playground Surfacing, Drainage (Maintenance)			40,000										40,000
Breslau Memorial Park Fieldhouse (Replacement)	40,000	13,987	190,000										190,000
Walter Bean Trail Footbridges (Replacement)	50,000	4,177	50,000										50,000
Starlight Park Playground (New)				100,000									100,000
Hopewell Crossing Park Playground and Soccer- 1st Phase (New)				145,000									145,000
Breslau Dog Park				55,000									55,000
Sunset Hills Estates Park Development (New)				130,000									130,000
Bloomingtondale Ball Diamond Fencing (Replacement)					80,000								80,000
Bolender Park Splashpad Surfacing					150,000								150,000
Gibson Park Playground Rubber Surfacing					70,000								70,000
Gibson Park/Breslau Memorial Park Tennis Court Asphalt (Replacement)					180,000								180,000
Gibson Park Parking Lot (Replacement)						50,000							50,000
Hopewell Heights Park Additions (New)						100,000							100,000
Snider Park Stairway (Replacement)						50,000							50,000
Hopewell Crossing Park Development - 2nd Phase						100,000							100,000
Crane Park Playground (Replacement)							100,000						100,000
Snider Park Pavilion (Replacement)							70,000						70,000
Maryhill Park Parking Lot (Replacement)							150,000						150,000
Bolender Splashpad Surfacing							100,000						100,000
Bristow Creek Playground (Partial Replacement)							90,000						90,000
Sportsfield Lighting (Lions LED)								250,000					250,000
Westfield Park Playground (Replacement)								130,000					130,000
Floradale Park Ball Diamond Backstop (Replacement)								25,000					25,000
Gibson Park Surfacing								300,000					300,000
Future Park Amenities (New)								150,000					150,000
Conestogo Ball Diamond Light Poles (Replacement)									80,000				80,000
Valleyview Park Playground (Replacement)									100,000				100,000
Snider Park Tennis Court (Replacement)									60,000				60,000
Riverside Meadows Ball Diamond Fencing (Replacement)									85,000				85,000
Lunar Park Development (New)										300,000			300,000

**DEPARTMENT: RECREATION & COMMUNITY SERVICES****PROGRAM: PARKS CAPITAL 2026 - 2034**

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Floradale Park Pavilion (Replacement)										150,000			150,000
Breslau Memorial Park Parking Lot Paving (Replacement)										150,000			150,000
Future Park Amenities (New)										100,000			100,000
Breslau Memorial Park Ball Diamond Fencing (Replacement)											125,000		125,000
Breslau Memorial Park Ball Diamond Lighting											300,000		300,000
Future Park Amenities (New)											150,000		150,000
Future Park Amenities (New)												200,000	200,000
TOTAL EXPENDITURES	785,308	827,273	425,000	430,000	480,000	300,000	510,000	855,000	325,000	700,000	575,000	200,000	4,800,000
FUNDING METHOD			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Donations	350,000	446,974	-	55,000									55,000
Development Charges	0		-	375,000									1,475,000
Park Fund	185,000	200,000	-		0	200,000		150,000		400,000	150,000	200,000	50,000
Infrastructure Reserve Fund	76,468	50,029	125,000		330,000	50,000	340,000	550,000			300,000		1,695,000
Property Building Reserve Fund	17,840	15,538							85,000				85,000
Canada Community Building Fund	96,000	98,154	250,000		150,000		170,000	155,000	240,000	300,000	125,000		1,390,000
Reserve Fund	50,000	4,177	50,000										50,000
Capital Reserve	0		-										0
Provincial/Federal Grants	0		-										0
Recreation Association	0		-										0
Other Funding	0	2,401	-										0
TOTAL REVENUE	775,308	817,273	425,000	430,000	480,000	300,000	510,000	855,000	325,000	700,000	575,000	200,000	4,800,000



DEPARTMENT: RECREATION & COMMUNITY SERVICES
PROGRAM: PARKS FUNDING 2026 - 2034

	Project Total Cost	Donations	Development Charges	Park Fund	Infrastructure Res Fund	Property Building	Canada Community Building Fund	Reserve Fund	Capital Reserve	Grants	Recreation Associations	Other Funding	Funding Total	Levy cost
		Gibson Park, cemeteries												
2025 Projects														
Woodlot/Park Hazard Tree Removals (Maintenance)	25,000				25,000								25,000	
Heidelberg Park - Phase 1 Re-Design (Replacement)	120,000						120,000						120,000	-
Sunset Hills Estates Park Development (New)	-						-						-	-
Playground Surfacing, Drainage (Maintenance)	40,000						40,000						40,000	
Breslau Memorial Park Fieldhouse (Replacement)	190,000				100,000		90,000						190,000	-
Walter Bean Trail Footbridges (Replacement)	50,000							50,000					50,000	
Total	425,000	-	-	-	125,000	-	250,000	50,000	-	-	-	-	425,000	-
2026 Projects														
Starlight Park Playground (New)	100,000		100,000										100,000	-
Hopewell Crossing Park Playground and Soccer- 1st Phase (New)	145,000		145,000										145,000	-
Breslau Dog Park	55,000	55,000											55,000	
Sunset Hills Estates Park Development (New)	130,000		130,000										130,000	-
Total	430,000	55,000	375,000	-	-	-	-	-	-	-	-	-	430,000	-
2027 Projects														
Bloomingtondale Ball Diamond Fencing (Replacement)	80,000						80,000						80,000	-
Bolender Park Splashpad Surfacing	150,000				150,000								150,000	
Gibson Park Playground Rubber Surfacing	70,000						70,000						70,000	-
Gibson Park/Breslau Memorial Park Tennis Court Asphalt (Replacement)	180,000				180,000								180,000	-
Total	480,000	-	-	-	330,000	-	150,000	-	-	-	-	-	480,000	-
2028 Projects														
Gibson Park Parking Lot (Replacement)	50,000				50,000								50,000	-
Hopewell Heights Park Additions (New)	100,000		100,000										100,000	-
Conestogo Ball Diamond Fencing (Replacement)	60,000						60,000						60,000	-
Snider Park Stairway (Removal)	20,000			20,000									20,000	-
Total	230,000	-	100,000	20,000	50,000	-	60,000	-	-	-	-	-	230,000	-
2029 Projects														
Crane Park Playground (Replacement)	100,000				100,000								100,000	-
Snider Park Pavilion (Replacement)	70,000						70,000						70,000	-
Gibson Park Bridge Replacement (Replacement)	45,000						45,000						45,000	-
Maryhill Park Parking Lot (Replacement)	150,000				150,000								150,000	-
Bristow Creek Playground (Partial Replacement)	90,000				90,000								90,000	-
Total	455,000	-	-	-	340,000	-	115,000	-	-	-	-	-	455,000	-
2030 Projects														
Westfield Park Playground (Replacement)	130,000						130,000						130,000	-
Floradale Park Ball Diamond Backstop (Replacement)	25,000						25,000						25,000	-
Gibson Park Surfacing	300,000				300,000								300,000	-
Future Park Amenities (New)	150,000		150,000										150,000	-
Total	605,000	-	150,000	-	300,000	-	155,000	-	-	-	-	-	605,000	-

**DEPARTMENT: RECREATION & COMMUNITY SERVICES****PROGRAM: PARKS FUNDING 2026 - 2034**

2031 Projects													
Conestogo Ball Diamond Light Poles (Replacement)	80,000					80,000					80,000	-	
Optimist Park Playground (Replacement)	90,000					90,000					90,000	-	
Valleyview Park Playground (Replacement)	130,000					130,000					130,000	-	
Snider Park Tennis Court (Replacement)	60,000					60,000					60,000	-	
Riverside Meadows Ball Diamond Fencing (Replacement)	85,000				85,000						85,000	-	
Total	445,000	-	-	-	-	85,000	360,000	-	-	-	-	445,000	-
2032 Projects													
Lunar Park Development (New)	300,000		300,000								300,000	-	
Floradale Park Pavilion (Replacement)	150,000					150,000					150,000	-	
Breslau Memorial Park Parking Lot Paving (Replacement)	150,000					150,000					150,000	-	
Future Park Amenities (New)	100,000		100,000								100,000	-	
Total	700,000	-	400,000	-	-	-	300,000	-	-	-	-	700,000	-
2033 Projects													
Breslau Memorial Park Ball Diamond Fencing (Replacement)	125,000					125,000					125,000	-	
Breslau Memorial Park Ball Diamond Lighting	300,000				300,000						300,000	-	
Future Park Amenities (New)	150,000		150,000								150,000	-	
Total	575,000	-	150,000	-	300,000	-	125,000	-	-	-	-	575,000	-
2034 Projects													
Sportsfield Lighting (Lions LED)	300,000				300,000						300,000	-	
Bristow Creek Bridge Rehabilitations	50,000				50,000							-	
Future Park Amenities (New)	200,000		200,000								200,000	-	
Total	550,000	-	200,000	-	350,000	-	-	-	-	-	-	500,000	-
Grand Total	4,895,000	55,000	1,375,000	20,000	1,795,000	85,000	1,515,000	50,000	-	-	-	4,845,000	-

**DEPARTMENT: RECREATION & COMMUNITY SERVICES****PROGRAM: PROPERTY MAINTENANCE CAPITAL 2026-2034**

Facility	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Accessibility Improvements	52,000	28,198											0
Electric Vehicle Charging Stations (WMC & Water St Parking Lot, St. Jacobs)	44,000	16,340											0
Climate Action Initiatives	70,000	57,082											
WMC Dressing Room Flooring/Partitions	330,000	296,663											
WMC Pool Changeroom Shower Tiling/Plumbing	130,000	101,662											
St. Jacobs Arena Changeroom/Washroom Renovations and Dehumidifiers	230,000	234,295											
Admin Building Renovations	60,000	61,925											
Breslau Community Centre Porch, Entrance (Replacement)	40,000		190,000										190,000
WMC Parking Lot Paving Planning (Replacement and New)													40,000
St. Jacobs Arena Hot Water Heaters (Replacement)													110,000
Facility Backflows / Meters													100,000
Heat Pump Installations (Replacements)													135,000
Union Cemetery 2 Columbariums (New)			30,000										30,000
Breslau Community Centre Exterior Washroom Addition (New)				124,461									124,461
St. Jacobs Arena Underfloor Cooling, Rink Boards, stands (Replacement)				2,500,000									2,500,000
Lawn Bowling Restoration Work (Replacement)				57,000									57,000
Union Cemetery 2 Columbariums (New)				120,000									120,000
Administration Building Parking Lot Paving (Replacement)				560,000									560,000
WMC Parking Lot Paving (Replacement)				250,000									250,000
Asset Management BCAs				95,000									95,000
St. Jacobs Fire Station Renovations (Replacement and New)					200,000								200,000
Vestibule (Replacement and New)					125,000								125,000
Elmira Library Heat Pumps (Replacement)					80,000								80,000
St. James Cemetery Paving (Replacement)					120,000								120,000
Floradale Fire Station Heat Pump (Replacement)						55,000							55,000
Installation (New)							55,000						55,000
St. Jacobs Arena Lobby Flooring, Doors (Replacement)							120,000						120,000
Breslau community Centre Parking Lot (Replacement)							250,000						250,000
Maryhill Community Centre Heat Pumps (Replacement)							100,000						100,000
Elmira and St. Jacobs Library Windows (Replacement)								80,000					80,000
Administration Building Parking Lot Paving (Replacement)								75,000					75,000
Conestogo Fire Station Renovation (Replacement)								150,000					150,000
WMC Flat Roof Replacement									850,000				850,000
St. Jacobs Arena Air Handler (Replacement)										150,000			150,000
WMC Mechanical Equipment (Replacements)										200,000			200,000
WMC Changeroom Air Handler (Replacement)										450,000			450,000
Breslau Community Centre Heat Pumps (Replacement)											300,000		300,000
WMC Mechanical Equipment (Replacement)											300,000		300,000
WMC Boilers (Replacement)												550,000	550,000
Recreation & Other Facilities Totals	956,000	830,941	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461
Total Expenditures	956,000	830,941	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461

**DEPARTMENT: RECREATION & COMMUNITY SERVICES****PROGRAM: PROPERTY MAINTENANCE CAPITAL 2026-2034**

Facility	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Other Revenue													
Development Charges	-	-	-	31,115									31,115
Other Funding	-	-	-	610,000									610,000
Grants	20,000	-	-	1,188,746									1,188,746
Donations	-	-	-	-									-
Infrastructure Reserve Fund	502,500	448,023	225,000	1,336,600	325,000		525,000	305,000	850,000	750,000	500,000	550,000	5,366,600
Property Building Reserve Fund	130,000	116,885	170,000	95,000	120,000					50,000	100,000		535,000
Canada Community Building Fund	209,500	192,611	50,000	300,000									350,000
Reserve Fund	94,000	73,422	160,000	145,000	80,000	55,000							440,000
Sewer Reserve Fund	-	-	-	-									-
Water Reserve Fund	-	-	-	-									-
Unfunded	-	-	-	-									-
Sub total	956,000	830,941	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461
Total Revenue	956,000	830,941	605,000	3,706,461	525,000	55,000	525,000	305,000	850,000	800,000	600,000	550,000	8,521,461
NET EXPENDITURE - general levy	-	(0)	-	-	-	-	-	-	-	-	-	-	-



DEPARTMENT: RECREATION & COMMUNITY SERVICES
PROGRAM: PROPERTY MAINTENANCE FUNDING 2026 - 2034

	Project Total Cost	Development Charges	Other Funding	Grants	Donations	Infrastructure Res Fund	Property Building Reserve Fund	Canada Community Building Fund	Reserve Fund	Sewer Res Fund	Water Res Fund	Unfunded	Funding Total	Levy cost	Check
2025 Projects															
Breslau Community Centre Porch, Entrance (Replacement)	190,000	St. Jacobs FS & Warehouse -Lions Park Washroom -Union Cemetery -Gibson Park -Gore Park Fountain -Blenheim Park Washroom				150,000		40,000					190,000	-	-
WMC Parking Lot Paving Planning (Replacement and New)	40,000	Conestogo, Elmira & St. Jacobs Fire Station, St. Jacobs Library				40,000				Climate Action			40,000	-	-
St. Jacobs Arena Hot Water Heaters (Replacement)	110,000						40,000	10,000	60,000				110,000	-	-
Facility Backflows / Meters	100,000						100,000						100,000	-	-
Heat Pump Installations (Replacements)	135,000					35,000			100,000	Climate Action			135,000	-	-
Union Cemetery 2 Columbariums (New)	30,000	Foundation and Sidewalk					30,000						30,000	-	-
Total	605,000					225,000	170,000	50,000	160,000				605,000		
2026 Projects															
Breslau Community Centre Exterior Washroom Addition (New)	124,461	All carry over except the \$4,600 in IR		88,746		4,600							124,461	-	-
St. Jacobs Arena Underfloor Cooling, Rink Boards, stands (Replacement)	2,500,000			1,100,000		1,100,000		300,000					2,500,000	-	-
Lawn Bowling Restoration Work (Replacement)	57,000	\$30k carry over				57,000							57,000	-	-
Union Cemetery 2 Columbariums (New)	120,000		120,000	Care and Maintenance fund						Climate Action/Infrastructure Reserve			120,000	-	-
Asset Management BCAs - Phase 1 (New)	95,000			\$420,000 - HAF			95,000						95,000	-	-
Administration Building Parking Lot	560,000		490,000	\$70,000 - HAF					70,000				560,000	-	-
WMC Parking Lot Paving (Replacement)	250,000					175,000			75,000	Climate Action - EV charging stations, etc.			250,000	-	-
Total	3,706,461	31,115	610,000	1,188,746		1,336,600	95,000	300,000	145,000				3,706,461		
2027 Projects															
St. Jacobs Fire Station Renovations (Replacement and New)	100,000	Flooring, paint, stucco.				100,000				Climate Action			100,000	-	-
Breslau Community Centre Empire Room Upgrades/Entrance Vestibule (Replacement and New)	125,000					125,000							125,000	-	-
Elmira Library Heat Pumps (Replacement)	80,000								80,000				80,000	-	-
Asset Management BCAs - Phase 1 (New)	65,000						65,000						65,000	-	-
St. James Cemetery Paving (Replacement)	120,000						120,000						120,000	-	-
Total	490,000					225,000	185,000		80,000				490,000		
2028 Projects															
WMC Mechanical Equipment (Replacements)		Pool pumps, pool filters, RTU's, A/C's, Boiler room				200,000							200,000	-	-
Breslau Community Centre - Parking Lot Work (Replacement)	50,000						50,000			Climate Action					
Floradale Fire Station Heat Pump (Replacement)	55,000								55,000				55,000	-	-
Total	55,000								55,000				55,000		
2029 Projects															
Bloomington Community Centre Parking Lot Lighting Installation (New)	55,000					55,000							55,000	-	-
St. Jacobs Arena Coors/Windows (Replacement)	60,000					60,000							60,000	-	-
Maryhill Community Centre Heat Pumps (Replacement)	100,000					100,000							100,000	-	-
Total	215,000					215,000							215,000		
2030 Projects															
Elmira and St. Jacobs Library Windows (Replacement)	80,000					80,000							80,000	-	-
Conestogo Fire Station Renovation (Replacement)	150,000					150,000							150,000	-	-
Total	230,000					230,000							230,000		
2031 Projects															
WMC Flat Roof Replacement	850,000					850,000							850,000	-	-
Total	850,000					850,000							850,000		



DEPARTMENT: RECREATION & COMMUNITY SERVICES
PROGRAM: PROPERTY MAINTENANCE FUNDING 2026 - 2034

2032 Projects													
St. Jacobs Arena Air Handler (Replacement)	150,000				100,000	50,000						150,000	-
WMC Changeroom Air Handler (Replacement)	450,000				450,000							450,000	-
Total	600,000	-	-	-	550,000	50,000	-	-	-	-	-	600,000	-
2033 Projects													
Breslau Community Centre Heat Pumps (Replacement)	300,000				200,000	100,000						300,000	-
WMC Mechanical Equipment (Replacement)	300,000				300,000							300,000	-
Total	600,000	-	-	-	500,000	100,000	-	-	-	-	-	600,000	-
2034 Projects													
WMC Boilers (Replacement)	550,000				550,000							550,000	-
Total	550,000	-	-	-	550,000	-	-	-	-	-	-	550,000	-
GRAND Total	7,901,461	31,115	610,000	1,188,746	-	4,681,600	600,000	350,000	440,000	-	-	7,901,461	-

**DEPARTMENT: ALL****PROGRAM: PLANS & STUDIES 2026 - 2034**

Project Description	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Pay Equity & Market Study				35,000									35,000
Growth Fiscal Impact Assessment Study				30,000									30,000
Asset Management Plan Update				70,000									70,000
Fire Master Plan				130,000									130,000
Breslau Sanitary Servicing Review				40,000									40,000
													0
													0
													0
													0
													0
													0
ANNUAL GRAND TOTAL	0	-	0	305,000	0	0	0	0	0	0	0	0	305,000
FUNDING METHOD :													
Provincial/Federal Grants													0
Water reserve fund				8,890									8,890
Sewer reserve fund - other				9,240									9,240
Development charges reserve fund				97,500									
Other Reserves/Reserve Funds				40,000									40,000
Other Funding				65,000									
Infrastructure Reserve Fund				51,870									51,870
FUNDING TOTAL	-	-	0	272,500	0	0	0	0	0	0	0	0	110,000
IT Tax Levy													
IS Tax Levy													
Fire Tax Levy				32,500									
DS Tax Levy													
Finance Tax Levy													
NET EXPENDITURE - general levy	0	-	0	32,500	0	0	0	0	0	0	0	0	195,000

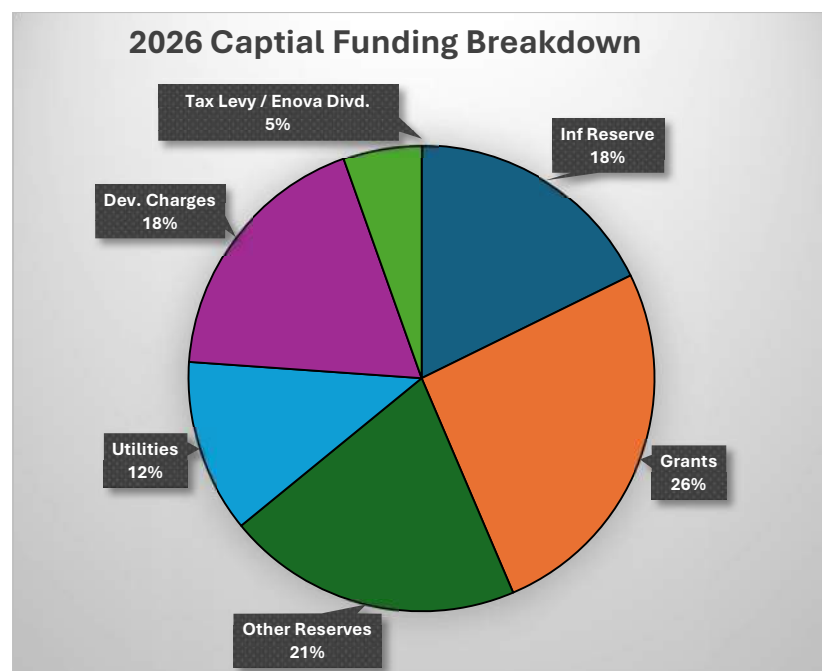


DEPARTMENT: RECREATION & COMMUNITY SERVICES
PROGRAM : MAJOR FACILITIES CAPITAL 2026 - 2034

FACILITY	2024 Budget	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
RECREATION & FACILITIES													
Breslau Community Centre					130,000	■ site review and analysis		5,000,000	■ Land Purchase				5,130,000
Total Rec & Fac	-	-	-	-	130,000	-	-	5,000,000		-	-	-	5,130,000
FIRE													
Elmira Fire Station	40,000	9,972			400,000	2,600,000	■ Near Net Zero Fire Station						3,000,000
Total Fire	40,000	9,972	-	-	400,000	2,600,000		-	-	-	-	-	3,000,000
INFRASTRUCTURE SERVICES													
Public Works Facility	-	19,730											
Strategic Land Purchases			100,000									40,000,000	■ Breslau Community Centre
Total Eng & Plan	-	19,730	100,000	-	-	-	-	-	-	-	-	40,000,000	
Total Expenditures	40,000	29,702	100,000	-	530,000	2,600,000	-	5,000,000	-	-	-	40,000,000	48,230,000
Revenue													
Development Charges	11,600	11,179	85,000			931,200		5,000,000				34,000,000	40,016,200
Debenture													-
Regional Partnerships													-
Park Fund													-
Reserve Fund	28,400	7,080			530,000	■ 1,600,000							2,130,000
Recreation Association													-
Sewer/Water Reserve		11,443			■ Infrastructure Reserve								-
Sale of Assets/Donations													-
Unfunded						68,800	330,000					6,000,000	6,398,800
Revenue	40,000	29,702	85,000	-	530,000	2,600,000	330,000	5,000,000	-	-	-	40,000,000	48,545,000
Net Cost - Levy Impact	-	-	15,000	-	-	-	(330,000)	-	-	-	-	-	(315,000)

FUNDING OVERVIEW

The following is a breakdown on the revenue sources for the proposed 2026 Capital Budget:



These funding sources are explained in more detail below:

TAX LEVY / ENOVA DIVIDEND

The capital budget is supported by a direct contribution from the tax levy. The amounts in 2026 include direct tax levy contributions for infrastructure, equipment reserve contributions, and starting in 2026 the Enova dividend will

be used to support the capital program. This change in the Enova dividend does not impact the tax rate, and will enable surplus dividends to support the capital budget while keeping stability in the operating budget.

In future years, the Township will move towards a fully reserve funded approach to capital. This will include a long-term plan with consistent annual reserve contributions to avoid fluctuations in the tax levy.

INFRASTRUCTURE RESERVE FUND

The Infrastructure Levy was first introduced in 2012. The Infrastructure Levy was introduced to address the Township's infrastructure deficit.

Just over \$2.36 million annually is currently being directed through the Infrastructure Levy to the Infrastructure Reserve Fund to help address the infrastructure deficit, to make sure we are addressing Provincial downloading.

While the establishment of the infrastructure levy has aided the municipality in addressing its infrastructure deficit, it is important to note that the roads and bridges needs study completed in 2012 found that a levy of between 3-4% per year was required. The Township's asset management identified a 10-year infrastructure gap of over \$100 million which will take sustained effort to reduce over the next 10 years.

The 2026 budget recommends a 1% increase to the infrastructure reserve (approximately \$180,000) to \$2.54M to help address the funding gap.

Also proposed in 2025 and continuing in 2026, is the use of a portion of the infrastructure levy to support the renewal and upgrading of financial and HR software. Capital needs such as new systems and software have limited funding sources apart from a direct contribution from the capital levy.

CLIMATE ACTION/GREENING LEVY

In 2019, the Township instituted a Climate Action/Green Infrastructure Levy to support corporate and community climate action. Council's endorsement of community GHG reduction targets—50% by 2030 and 80% by 2050—underscored the need for funding to implement the Waterloo Region-wide climate change mitigation strategy, TransformWR.

In 2024, a Climate Action & Sustainability Coordinator position was approved by Council to lead the development and implementation of corporate and community climate initiatives to meet the Township's GHG reduction targets.

In 2025, as per Council direction following the budget parameters discussion, the Climate Action/Green Infrastructure Levy was reduced from \$336,000 by \$100,000 to achieve Council's desired tax levy target. As part of the 2025 Climate Roadmap, staff proposed a five-

year plan with various initiatives. Finance Staff worked with the climate team to analyze this plan and found it would be funded for the next five years at current contribution rates. As a result, no changes to the climate levy contribution are being proposed in the 2026 budget.

RESERVE AND RESERVE FUNDS

More reserve details can be found in **Appendix 9 – Reserve and Reserve Fund Summary (Pg. 62)**.

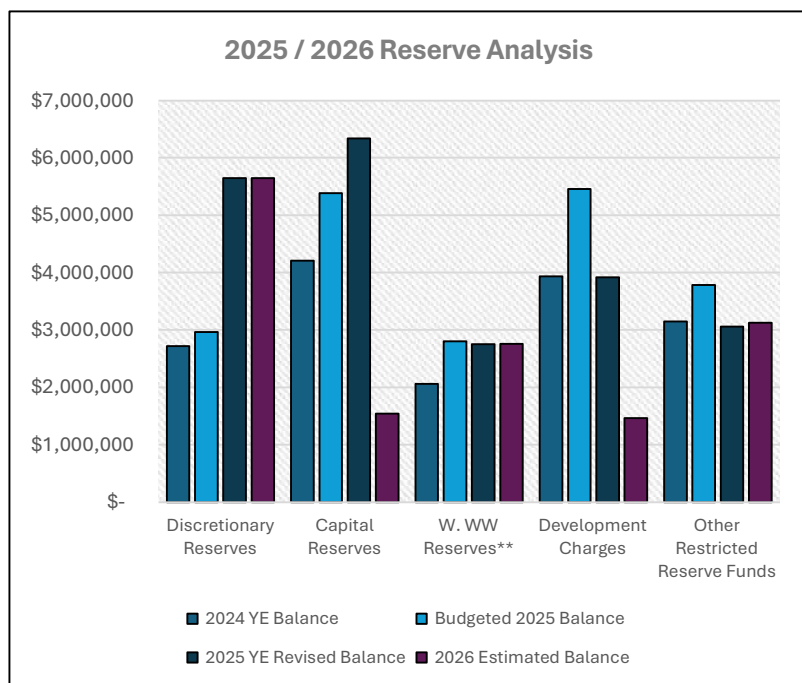
Best practice for capital budgeting follows a reserve fund approach. Rather than fund capital projects directly, annual reserve contributions are made to reserves and the capital expenditures are funded from these reserves based on long term capital needs and anticipated reserve balances. This approach allows the ability to smooth out fluctuations in capital spending and to build up reserve funds over time.

The Township has historically followed a hybrid reserve / pay as you go approach. Most capital revenue received each year is transferred in to reserves, then transferred out and fully allocated to capital projects in the following budget year. This short-term approach results in capital spending which closely matches annual revenue rather than taking a long term or priority-based approach.

As most capital revenue is consumed in the same year, this approach also does not allow reserves to be built to save for future needs or to respond to changing priorities.

The outcome of this approach over time is very low reserve balances and an increased risk to the long-term capital sustainability. It should be noted that the Township's true reserve fund position is more difficult to assess due to the pay as you go approach to capital. Therefore, a more conservative estimate has been used in this analysis assuming all costs budgeted will be spent.

In preparation for the 2026 budget, staff performed a reserve and reserve fund analysis comparing 2024 year-end balances, estimated 2025 balances and projected 2026 position.



The revised forecast shows improvements to discretionary reserves driven by improved working capital reserves and improvements to the winter control and operating contingency reserve contributions in the 2026 budget. Additionally, the water and wastewater reserve funds are substantially improved due to reduced capital spending and lower than expected water and wastewater operating deficits.

Other capital and development charge reserves are showing declining balances due to 2025 project overages and large draws for upcoming capital works. More closer monitoring of reserve and reserve funds have occurred in recent years and the Township is moving towards greater fiscal sustainability.

CAPITAL RESERVES

The following are the primary capital reserves used in the funding of the capital program:

- Infrastructure Reserve Fund – Primary funding source for major infrastructure renewal and asset replacement. (Discussed above)
- Climate Greening Reserve Fund – funding for infrastructure work contributing to greener, healthier environment. (Discussed above)
- Property Building – for the major costs of maintaining public buildings and associated property.

- Park Fund - for the acquisition and development of public parks and recreational properties.
- Walter Bean Trail Fund - financing for improvements to the Walter Bean Trail.
- Working Capital Reserve – the purpose of this reserve is to fund short term cash flow needs and internal borrowing. Internal borrowing has not been accurately reflected in this reserve and has been adjusted in this budget. This is described in more detail below.

EQUIPMENT RESERVES

The Equipment Reserve Fund is used for the replacement of vehicles and heavy equipment. This includes fire trucks, snowplows, passenger vehicles and other major equipment.

Recent years of high inflation has increased the cost of many goods. Heavy equipment in particular has seen cost increases well above the price of inflation. The Township historically budgeted for replacement needs based on an annual contribution to a reserve fund based on the expected life of the equipment and the last purchase price.

However, with the recent high-cost increases, existing annual contributions have not been sufficient. For example, the cost of a fire truck has almost doubled in recent years from a pre-Covid cost of less than \$800,000

to over \$1.5 million today. As a result, the current equipment reserve is in a negative position due to insufficient contributions to support the current cost of replacements.

The 2026 Budget recommends an increase to the fire equipment reserve of \$200,000 annually to begin to address this deficit. While this is a large increase, this contribution is still insufficient and will need to continue over the next three years to move towards sustainability.

DEVELOPMENT ADMINISTRATION RESERVE FUND

The Development Administration Reserve is used to assist in offsetting administration and inspection costs incurred in the case of new development. In 2024 and 2025, there was a significant increase in the funding for this reserve related to an increase in development applications. This reserve fund is set aside for future costs related to development that are expected to occur in future years. In 2025 a development financial analyst position was approved with 75% of the salary being funded from this reserve. In addition, there is a new development inspector position requested in the 2026 budget to be funded from this reserve. A further analysis on this reserve will be completed in 2026 to ensure this reserve fund remains sustainable over the long term.

It should be noted that this reserve fund is not legislatively restricted as Building (OBC) or Development Charges so there is flexibility on the use of this reserve.

UTILITY RESERVES

Utility reserves are the funding source for water and sewer related projects. This reserve is funded through contributions from water and wastewater rates. In the 2024 budget, Council was made aware of low reserve situation in utility reserves and increased the rates to allow for additional contributions.

The Township has also experienced large operating deficits in the water and wastewater operating budgets. As part of the 2025 budget process, Council approved the creation of a water and wastewater operating contingency as part of the increase in utility rates. This amount will continue in 2026 and will provide a funding source in case of future utility operating deficits and avoid impacts on our capital program. Due to reduced capital spending and lower forecasted operating deficits, there is significant improvements in these reserves.

DISCRETIONARY RESERVES

In addition to the capital reserves outlined above, the Township maintains a number of discretionary reserves. The purpose of these reserves is to fund unforeseen expenditures primarily in the operating budget. Examples of the discretionary reserves include:

- Working Capital Reserve - To finance short-term cash deficiencies and avoid external borrowing costs.
- Insurance Reserve - to accommodate annual fluctuations in cost of claims (deductibles) and premiums.
- Capital Budget Contingency - mitigate the impacts of unforeseen events, extraordinary expenditures in the capital budget.
- Operating Budget Contingency - mitigate the impacts of unforeseen events, extraordinary expenditures and reductions in revenue in the operating budget.
- OMB / Legal Reserve - offset extraordinary and unforeseen OLT or legal expenditures
- Winter Control / Stabilization - mitigate the impacts of unforeseen winter events or extraordinary expenditures.
- Special Circumstances Reserve – funds costs related to special projects or circumstances as approved by Council from time to time.

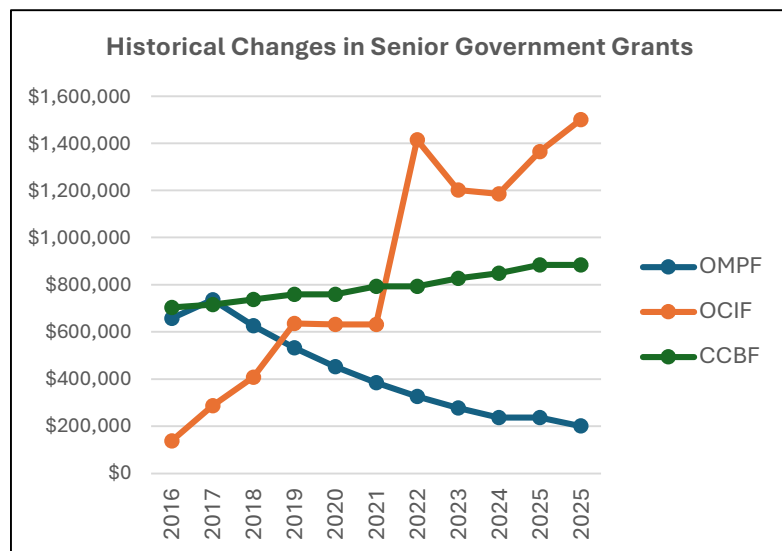
WORKING CAPITAL RESERVE

The purpose of the working capital reserve is to finance short-term cash deficiencies and avoid external borrowing costs. Previously identified internal borrowing was offset against this reserve to provide a true picture of the reserve balances. With the 2025 debt issue, this

allowed for a replenishment of the working capital reserve because of the funds received from external borrowing.

PROVINCIAL AND FEDERAL GRANTS

The graph below outlines the historical changes in senior government grants over the past few years.



While some grants such as the CCBF have remained relatively consistent, there have been larger variations in other grants. The OMPF has declined over time which is offset by increases in OCIF grants. The Township is heavily reliant on such grants to fund programs, and this variability in funding can impact predictability and reliability in developing budgets.

ONTARIO MUNICIPAL PARTNERSHIP FUND (OMPF)

The Township annually receives an unconditional operating grant from the Province called the Ontario Municipal Partnership Fund (OMPF). This grant program is designed to assist northern and rural municipalities. In

2018 the Township's OMPF payment started decreasing by 15% increments every year. The Township's current OMPF allocation of \$236,200 in 2025 is a cumulative \$535,000 decrease since 2017.

The province has confirmed a further 15% reduction in OMPF funding which would amount to approximately \$35,000 reduction to \$200,600 in 2026.

ONTARIO COMMUNITY INFRASTRUCTURE FUND (OCIF)

Since 2015, the Township has been receiving annual funding from the Province under the OCIF formula-based funding program. At the start of the grant program the Township received only \$137,620 but that figure increased to \$1,413,990 in 2022. In 2025 the Township will receive \$1,363,737 with an increase in 2026 to \$1,500,111. In recent years OCIF has mainly been used as a funding source for the Township's resurfacing and maintenance paving programs.

CANADA COMMUNITY BUILDING FUND (CCBF)

The Township has been receiving CCBF (formally known as the Federal Gas Tax), since 2006. The Township receives federal funding under this program to support the capital budget. This program is currently managed by AMO (Association of Municipalities Ontario). The CCBF program allows municipalities to carry over funds for up to five years which ensures municipalities have the flexibility to direct funding towards desired projects. The Township received \$848,852 in 2024 and 2025. The CCBF agreement was extended for 10 years in 2024.

HOUSING ACCELERATOR FUND (HAF)

In February 2024, the Township was advised by the Canadian Mortgage and Housing Corporation that our Housing Accelerator Fund (HAF) application for funding in the amount of \$6.72 million was approved and an initial advance of \$1.68 million was received. The Township is expecting three (2) additional installments over the next 2 years which however the final installment is conditional on housing targets met.

Staff expect we will see an increase in housing unit permits in 2025 and this will result in alignment with our HAF targets. The Township is using the funding provided to complete 10 initiatives required through the

program including a significant portion of the funds allocated towards the 22 Church St. strategic property purchase in Downtown Elmira to facilitate a mixed-use development with affordable housing units.

DEVELOPMENT CHARGES

The Township adheres to a growth should pay for growth philosophy. Where the financial burden of new growth should not be borne by existing residents where possible. To the extent possible the Township relies on development charges (DC's) to fund the infrastructure needs of growth. In 2024 the Township performed a DC Background Study to update the rates charged for new development.

At the end of 2024 the closing balances of DC reserves was a total of \$3.9 million which is a decrease of over \$1 million compared to 2023-year end. It is important to note that this balance includes several DC reserves such as wastewater and fire that are in a negative balance which means these are effectively borrowing from the other DC reserves (see the debt section for more details on interfund borrowing).

The proposed 10-year growth related capital costs exceed \$330 million in the DC background study compared to anticipated DC and grant revenue of \$115 million which leaves a \$210 million shortfall. This level of capital spending simply could not be supported by the

Township’s existing financial resources meaning the extent of the capital works identified in the DC background study is not financially viable. Recent changes to legislation which delayed DC collections until occupancy which will place further pressure on our DC reserve balances.

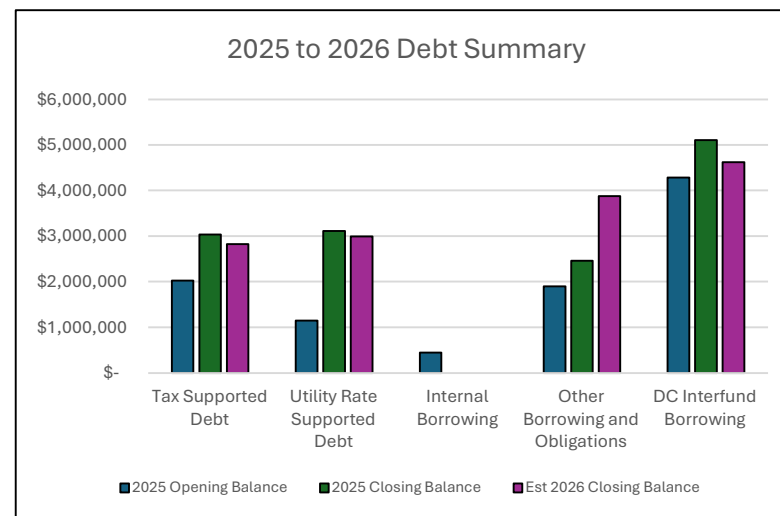
A new Development Financial Analyst contract position was onboarded in late 2025 and has already begun a detailed analysis on our development revenues and creation of a sustainable growth-related capital plan. This work will be presented in 2026 together with an operating impact analysis to better understand the financial impacts of growth.

DEBT FUNDING

More reserve details can be found in **Appendix 10 – Debt Overview (Pg. 63)**

With limited reserves and a hybrid pay as you go approach to capital, the Township will need to issue debt as part of its long-term financing strategy. Debt is an important capital financing tool which can spread out the cost of an asset evenly along its useful life. However, debt is not a substitute for long term planning or maintaining adequate reserves. It is critical to use debt responsibly to protect the fiscal health of the Township. The recently approved debt management policy will ensure more responsible use of debt in the Township.

The graph below outlines the projected debt position at the start of 2025, projected 2025 year-end balance and projected 2026 balances. The detailed breakdown of the Township’s debt can be found in the attached pages.



TAX SUPPORTED DEBT

The term “tax supported debt” means that any repayments must be made through property taxes which may impact future tax rates. As of the end of 2025, the Township has approximately \$3.0M in tax supported debt. This debt relates to facility upgrades including the construction of the WMC as well as just over \$1.1 million of debt issued in 2025 for the Breslau Drain 1 project. The decrease from 2025 to 2026 is related to the principal payment in 2026.

UTILITY RATE SUPPORTED DEBT

Utility (rate) supported debt is debt that is funded directly through utility rates. The repayment of this debt is funded by utility rates and needs to be considered when setting future utility rates. Current rate supported debt includes the Elroy Acres Water Extension project (2009), and the Industrial Drive Sewer (2023) as well as the North Sanitary pumping station which incurred \$2 million in debt issued in 2025. The decrease in the 2026 balance is related to the principal payment in 2026 which is included in the operating budget.

INTERNAL BORROWING

As highlighted in the 2025 budget, Township undertook an internal borrowing program to fund several capital projects without an identifiable funding source. This is a high-risk financial practice as it requires high reserve balances to borrow from reserves earmarked for other purposes.

As the Township has had declining reserves in recent years, the practice of internal borrowing has led to cash flow issues. As a result, efforts have been made in 2025 to identify all internal funding sources and reduce the amount of internal borrowing.

This included repaying 2021 Hot Mix Resurfacing Program through the 2025 budget deliberations as well as reducing the \$440k for the LED Streetlight conversion

project which should reduce any internal borrowing identified. Any future internal borrowing will be committed against the working capital reserve until it is repaid to ensure that all internal borrowing has been identified and tracked.

OTHER BORROWING AND OBLIGATIONS

This category is external borrowing or obligations but not through a formal debenture issue. This includes items like our 20-year CHP energy lease commitment which is approximately \$1.1M. This category also includes DC credits for work undertaken by developers on our behalf which is approximately \$1.3M in 2025 for the Ottawa St. extension and a potential additional \$1.5M in 2026 related to the Dolman St. extension.

DC INTERFUND BORROWING

This category relates to interfund borrowing between DC reserves. The water, wastewater and fire DC reserves are anticipating a significant DC reserve shortfall. This is due to extensive capital works which were undertaken before the DC revenue has been collected. These costs are being borrowed temporarily from the public works (roads) DC to make up the shortfall. The projected deficit will depend on DC collections in 2026 but is anticipated to be approximately \$4.5M by 2026.

Township of Woolwich - 2026 Draft Budget

Appendix 9 - Projected 2025 /2026 Reserve & Reserve Fund Balances



Reserve Description	2024 YE Balance	Anticipated Contributions in 2025	Amounts Proposed to be Used in 2025	Budgeted 2025 Balance	2025 In Year Adjustments	Capital not spent (may be committed)	2025 YE Revised Balance	Anticipated Contributions in 2026	Amounts Proposed to be Used in 2026	2026 Council Budget Decisions	2026 Estimated Balance
Discretionary Reserves											
Operating Contingency Reserve	\$ 1,044,160	\$ 680,000	\$ (580,000)	\$ 1,144,160	\$ 50,000		\$ 1,194,160			\$ 50,000	\$ 1,244,160
Working Capital	\$ (416,283)		\$ -	\$ (416,283)	3,100,000	\$ (800,000)	\$ 1,883,717				\$ 1,883,717
Insurance	\$ 156,773	\$ 445,617	\$ (445,617)	\$ 156,773		\$ 3	\$ 156,776	\$ 445,617	\$ (445,617)		\$ 156,776
Capital Contingency	\$ 169,314		\$ (43,800)	\$ 125,514	\$ (70,000)		\$ 55,514				\$ 55,514
OMB Legal	\$ 200,948		\$ -	\$ 200,948			\$ 200,948	\$ 100,000	\$ (200,000)		\$ 100,948
Winter Stabilization	\$ 20,428		\$ -	\$ 20,428			\$ 20,428	\$ -		\$ 200,000	\$ 220,428
Special Circumstances Fund	\$ 287,233		\$ (244,000)	\$ 43,233			\$ 43,233				\$ 43,233
NEW - Employee Future Benefits Reserve	\$ -		\$ -	\$ -	\$ -		\$ -		\$ 200,000		\$ 200,000
NEW - HR Contingency	\$ -		\$ -	\$ -	\$ 400,000		\$ 400,000		\$ (200,000)		\$ 200,000
Sub-total Discretionary Reserves	\$ 1,462,573	\$ 1,125,617	\$ (1,313,417)	\$ 1,274,773	\$ 3,480,000	\$ (799,997)	\$ 3,954,776	\$ 545,617	\$ (645,617)	\$ 250,000	\$ 4,104,776
Non Restricted Reserve Funds											
Climate Action/Green Infrastructure	\$ 474,120	\$ 236,143	\$ (270,000)	\$ 440,263			\$ 440,263	\$ 236,143	\$ (350,000)		\$ 326,406
Parking Lot	\$ 15,701		\$ -	\$ 15,701			\$ 15,701				\$ 15,701
Infrastructure Renewal Reserve	\$ 1,413,507	\$ 2,208,725	\$ (2,019,019)	\$ 1,603,213	\$ (775,000)	\$ 1,700,000	\$ 2,528,213	\$ 2,548,725	\$ (4,282,734)		\$ 794,205
Recreation Fitness Centre	\$ 10,861		\$ -	\$ 10,861			\$ 10,861				\$ 10,861
Recreation Facilities	\$ 99,533		\$ -	\$ 99,533			\$ 99,533				\$ 99,533
Property Building	\$ 181,171	\$ 170,000	\$ (170,000)	\$ 181,171	\$ 30,000		\$ 211,171	\$ 170,000	\$ (125,000)		\$ 256,171
Equipment Replacement	\$ 2,014,815	\$ 1,816,679	\$ (800,000)	\$ 3,031,494			\$ 3,031,494	\$ 1,656,679	\$ (4,849,860)	\$ 200,000	\$ 38,314
Development Administration	\$ 1,256,084	\$ 432,673	\$ -	\$ 1,688,757	\$ -		\$ 1,688,757	\$ 500,000	\$ (700,000)		\$ 1,488,757
Sub-total Other Reserve Funds	\$ 5,465,793	\$ 4,864,220	\$ (3,259,019)	\$ 7,070,994	\$ (745,000)	\$ 1,700,000	\$ 8,025,994	\$ 5,111,547	\$ (10,307,594)	\$ 200,000	\$ 3,029,948
Sub-total Non Restricted Tax Reserves	\$ 6,928,365	\$ 5,989,837	\$ (4,572,436)	\$ 8,345,767	\$ 2,735,000	\$ 900,003	\$ 11,980,770	\$ 5,657,164	\$ (10,953,211)	\$ 450,000	\$ 7,134,723
Utility Reserve / Reserve Funds											
Water - Capital	\$ 647,216	\$ 1,200,000	\$ (135,600)	\$ 1,711,616			\$ 1,711,616	1,200,000	\$ (612,400)		\$ 2,299,216
Wastewater - Capital	\$ 964,055	\$ 1,071,000	\$ (935,500)	\$ 1,099,555			\$ 1,099,555	1,071,000	\$ (2,290,800)		\$ (120,245)
Water - Operating	\$ 366,991	\$ 460,000	\$ (250,000)	\$ 576,991	\$ 150,000		\$ 726,991	\$ 460,000			\$ 1,186,991
Wastewater - Operating	\$ 81,554	\$ 180,000	\$ (850,000)	\$ (588,446)	\$ (200,000)		\$ (788,446)	\$ 180,000			\$ (608,446)
Sub-total Utility Reserve Funds	\$ 2,059,817	\$ 2,911,000	\$ (2,171,100)	\$ 2,799,717	\$ (50,000)	\$ -	\$ 2,749,717	\$ 2,911,000	\$ (2,903,200)	\$ -	\$ 2,757,517
Sub-total Utility and Tax Non Restricted Reserve Funds	\$ 8,988,182	\$ 8,900,837	\$ (6,743,536)	\$ 11,145,483	\$ 2,685,000	\$ 900,003	\$ 14,730,486	\$ 8,568,164	\$ (13,856,411)	\$ 450,000	\$ 9,892,240
Restricted Reserve Funds											
Development Charges	\$ 3,936,353	\$ 3,400,000	\$ (1,879,636)	\$ 5,456,717	\$ (540,000)	\$ (1,000,000)	\$ 3,916,717	\$ 2,000,000	\$ (4,454,477)		\$ 1,462,241
Canada Community Building Fund	\$ 47,328	\$ 848,852	\$ (848,765)	\$ 47,415			\$ 47,415	\$ 848,852	\$ -		\$ 896,267
Park Fund	\$ 31,357	\$ 274,600	\$ (185,000)	\$ 120,957			\$ 120,957				\$ 120,957
Building Administration	\$ 352,050	\$ 532,058	\$ (181,000)	\$ 703,108			\$ 703,108	\$ 364,377			\$ 1,067,485
Transient Accommodation Tax	\$ 1,118,835	\$ 200,000	\$ (200,000)	\$ 1,118,835	\$ (350,000)	\$ 127,000	\$ 895,835	\$ 200,000	\$ (500,000)		\$ 595,835
Housing Accelerator Fund	\$ 1,277,217	\$ 3,200,000	\$ (2,955,000)	\$ 1,522,217	\$ (500,000)		\$ 1,022,217		\$ (850,000)		\$ 172,217
Walter Bean Trail	\$ 320,884		\$ (50,000)	\$ 270,884			\$ 270,884				\$ 270,884
Sub-total Obligatory and Restricted Reserve Funds	\$ 7,084,024	\$ 8,455,510	\$ (6,299,401)	\$ 9,240,133	\$ (1,390,000)	\$ (873,000)	\$ 6,977,133	\$ 3,413,229	\$ (5,804,477)	\$ -	\$ 4,585,886
Total Reserve & Reserve Funds	\$ 16,072,206	\$ 17,356,347	\$ (13,042,937)	\$ 20,385,616	\$ 1,295,000	\$ 27,003	\$ 21,707,619	\$ 11,981,393	\$ (19,660,887)	\$ 450,000	\$ 14,478,126

Township of Woolwich - 2026 Budget

2026 Debt Overview

Description	2025 Opening Balance	2025 Activity	2025 Closing Balance	Proposed 2026	Est 2026 Closing Balance	Funding Source
Tax Supported Debt						
WMC Facility	1,413,962	- 107,787	1,306,175	- 118,565	1,187,611	External Debenture
Admin Facility	476,992	- 36,361	440,631	- 39,997	400,634	External Debenture
Floradale Fire Facility	134,489	- 10,252	124,237	- 11,277	112,960	External Debenture
Breslau Drain # 1 Township		1,161,467	1,161,467	- 40,164	1,121,304	External Debenture
Total Tax Supported Debt	\$ 2,025,444	\$1,007,066	\$ 3,032,510	-\$ 210,003	\$ 2,822,508	
Utility Rate Supported Debt						
Elroy Acres	-	-	-	-	-	External Debenture
Industrial Drive (Sewer)	1,142,521	- 49,747	1,092,774	- 51,755	1,041,019	External Debenture
North Sanitary Pumping	-	2,019,533	2,019,533	- 69,836	1,949,696	External Debenture
Total Utility Rate Supported Debt	\$ 1,142,521	\$1,969,786	\$ 3,112,307	-\$ 121,591	\$ 2,990,715	
Total External Borrowing	\$ 3,167,965	\$2,976,852	\$ 6,144,817	-\$ 331,594	\$ 5,813,223	
Internal Borrowing						
2021 Hot Mix	313,421	- 313,421	-	-	-	Offset against IRF in 2025
Street Lighting (no interest paid)	132,522	- 132,522	-	-	-	Offset against Capital Contingency in 2025
Previously Reported Internal Borrowing	\$ 445,943	-\$ 445,943	\$ -	\$ -	\$ -	
Other Borrowing and Obligations						
DC Credits	650,000	650,000	1,300,000	1,500,000	2,800,000	Credits for Ottawa and Dolman St.
CHP Lease Agreement	1,247,685	- 88,000	1,159,685	- 88,000	1,071,685	This is a lease energy agreement
Line of Credit - 22 Church	-	4,000,000	-	-	-	Line of Credit for 22 Church repaid in 2025
Other Borrowing and Obligations	\$ 1,897,685	\$4,562,000	\$ 2,459,685	\$1,412,000	\$ 3,871,685	
Total Existing Borrowing (excl DC)	\$ 5,511,593	\$7,092,909	\$ 8,604,502	\$1,080,406	\$ 9,684,908	
DC Interfund Borrowing						
Water DC Reserve Owed	\$ 1,877,942	-\$ 967,081	\$ 910,861	-\$ 483,540	\$ 427,320	Negative balance borrowed from Roads DC
Wastewater DC Reserve Owed	\$ 2,300,174	\$ 509,839	\$ 2,810,013		\$ 2,810,013	Negative balance borrowed from Roads DC
Fire DC Reserve Owed	\$ 105,616	\$1,274,437	\$ 1,380,053		\$ 1,380,053	Negative balance borrowed from Roads DC
Total DC Interfund Borrowing	\$ 4,283,731	\$ 817,195	\$ 5,100,927	-\$ 483,540	\$ 4,617,386	
DC debt above is not externally financed but financed through other DC reserve funds which is permitted by the Development Charges Act						
Total Existing Borrowing (including DC interfund borrowing)	\$ 9,795,324	\$7,910,105	\$13,705,429	\$ 596,866	\$14,302,294	

*Working capital is being assumed for any internal borrowing if a funding source is not identified or needs to be cash flowed up front

Township of Woolwich - Finance Department

Debt Forecast - SUMMARY

Description	Bylaw#	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Tax Supported Debt												
Opening Balance		2,025,444	3,032,510	2,822,508	2,602,756	2,373,217	2,133,466	1,882,692	1,620,065	1,345,459	1,057,997	
ACCT#:												
Additions		1,161,467	-	-	-	-	-	-	-	-	-	1,161,467
Principal		154,401	210,003	219,751	229,539	239,751	250,774	262,627	274,606	287,462	300,857	2,584,173
Interest		98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	1,094,797
Total Payment / Budget Ar		253,243	308,845	318,593	328,381	338,593	349,616	361,469	373,448	386,304	399,699	3,678,970
Closing Balance		3,032,510	2,822,508	2,602,756	2,373,217	2,133,466	1,882,692	1,620,065	1,345,459	1,057,997	757,140	
	chk	-	-	-	-	-	-	-	-	-	-	
Utility Rate Supported Debt												
Opening Balance		1,142,521	3,112,307	2,990,715	2,864,555	2,734,404	2,600,211	2,461,200	2,316,612	2,166,936	1,394,182	-
ACCT#: 8-6-1800-180-182												
Additions		2,019,533	-	-	-	-	-	-	-	-	-	-
ACCT#: 6-6-1600-180-182												
Principal		49,747	121,591	126,161	130,151	134,193	139,011	144,588	149,676	772,754	90,787	1,858,658
Interest		99,397	138,250	134,193	129,925	125,436	120,620	115,466	109,921	64,606	61,103	1,098,917
Total Payment / Budget Ar		107,305	107,305	107,305	107,305	107,305	107,305	107,305	107,305	685,141	151,890	2,957,575
Closing Balance		3,112,307	2,990,715	2,864,555	2,734,404	2,600,211	2,461,200	2,316,612	2,166,936	1,394,182.15	1,303,395	-
	chk	-	-	-	-	-	-	-	-	-	-	
DC Supported Debt												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
ACCT#: 1-6-3710-180-182												
Additions		-	-	-	-	-	-	-	-	-	-	-
Principal		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Total Payment / Budget Ar		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-	-	-
	chk	-	-	-	-	-	-	-	-	-	-	
TOTAL External DEBT												
Opening Balance		3,167,965	6,144,817	5,813,223	5,467,311	5,107,621	4,733,677	4,343,892	3,936,677	3,512,395	2,452,179	
ACCT#:												
Additions		3,181,000	-	-	-	-	-	-	-	-	-	3,181,000
Principal		204,148	331,594	345,912	359,690	373,944	389,785	407,215	424,282	1,060,216	391,644	4,782,306
Interest		198,239	237,092	233,035	228,767	224,278	219,462	214,308	208,763	163,448	159,945	2,502,528
Total Payment / Budget Ar		402,387	568,686	578,947	588,457	598,222	609,247	621,523	633,045	1,223,664	551,589	7,284,834
Closing Balance		6,144,817	5,813,223	5,467,311	5,107,621	4,733,677	4,343,892	3,936,677	3,512,395	2,452,179	2,060,535	

Township of Woolwich - Finance Department

Debt Forecast - TAX SUPPORTED DEBT

Description	Bylaw#	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
WMC 69.81%												
	Opening Balance	1,413,962	1,306,175	1,187,611	1,063,260	932,842	796,059	652,601	502,142	344,341	178,839	
ACCT#: 1-6-3710-180-182	Principal	107,787	118,565	124,350	130,418	136,783	143,458	150,459	157,801	165,502	173,578	1,516,490
69.81%	Interest	69,002	63,485	57,699	51,631	45,266	38,591	31,590	24,248	16,547	8,471	480,791
	Total Payment / Bud	176,789	182,049	182,049	182,049	182,049	182,049	182,049	182,049	182,049	182,049	1,997,280
	Closing Balance	1,306,175	1,187,611	1,063,260	932,842	796,059	652,601	502,142	344,341	178,839	5,260	
Admin Building 23.55%												
	Opening Balance	476,992	440,631	400,634	358,685	314,689	268,546	220,151	169,395	116,161	60,330	
ACCT#: 1-6-3710-180-182	Principal	36,361	39,997	41,949	43,996	46,143	48,395	50,756	53,233	55,831	58,556	511,579
23.55%	Interest	23,277	21,416	19,464	17,417	15,270	13,018	10,657	8,180	5,582	2,858	162,192
	Total Payment / Bud	59,639	61,413	61,413	61,413	61,413	61,413	61,413	61,413	61,413	61,413	673,771
	Closing Balance	440,631	400,634	358,685	314,689	268,546	220,151	169,395	116,161	60,330	1,774	
Floradale Fire 6.64%												
	Opening Balance	134,489	124,237	112,960	101,132	88,728	75,717	62,072	47,761	32,752	17,010	
ACCT#: 1-6-3710-180-182	Principal	10,252	11,277	11,828	12,405	13,010	13,645	14,311	15,009	15,742	16,510	144,241
6.64%	Interest	7,063	6,038	5,488	4,911	4,306	3,671	3,005	2,306	1,574	806	46,231
	Total Payment / Bud	17,316	17,316	17,316	17,316	17,316	17,316	17,316	17,316	17,316	17,316	190,472
	Closing Balance	124,237	112,960	101,132	88,728	75,717	62,072	47,761	32,752	17,010	500	
Breslau Drain 1												
ACCT#:	Opening Balance	1,161,467	1,161,467	1,121,304	1,079,679	1,036,959	993,144	947,868	900,767	852,205	801,818	
	Principal	-	40,164	41,624	42,720	43,815	45,276	47,101	48,562	50,387	52,213	411,863
	Interest	41,839	82,700	80,673	78,491	76,139	73,602	70,850	67,854	64,606	61,103	697,857
	Total Payment / Bud	41,839	122,864	122,297	121,211	119,954	118,877	117,951	116,416	114,993	113,316	1,109,719
	Closing Balance	1,161,467	1,121,304	1,079,679	1,036,959	993,144	947,868	900,767	852,205	801,818	749,605	
TOTAL TAX SUPPORTED DEBT												
	Opening Balance	2,025,444	3,032,510	2,822,508	2,602,756	2,373,217	2,133,466	1,882,692	1,620,065	1,345,459	1,057,997	23,075,960
	Additions	1,161,467										1,161,467
ACCT#: 1-6-3710-180-182	Principal	154,401	210,003	219,751	229,539	239,751	250,774	262,627	274,606	287,462	300,857	2,584,173
100.00%	Interest	98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	98,842	1,094,797
	Total Payment / Bud	253,243	308,845	318,593	328,381	338,593	349,616	361,469	373,448	386,304	399,699	3,678,970
	Closing Balance	3,032,510	2,822,508	2,602,756	2,373,217	2,133,466	1,882,692	1,620,065	1,345,459	1,057,997	757,140	

Township of Woolwich - Finance Department
Debt Forecast - RATE SUPPORTED DEBT

Description	Bylaw#	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Elroy Acres	Opening Balance											
ACCT#: 8-6-1800-180-182	Principal											-
	Interest											-
	Total Pmt / Budget	-	-	-	-	-	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-	-				
Industrial Drive (Sewer)	Opening Balance	1,142,521	1,092,774	1,041,019	987,234	931,363	873,355	813,068	750,379	685,141		
ACCT#: 6-6-1600-180-182	Principal	49,747	51,755	53,785	55,871	58,008	60,287	62,689	65,238	685,141		1,142,521
	Interest	57,558	55,550	53,520	51,434	49,297	47,018	44,616	42,067			401,060
	Total Pmt / Budget	107,305	107,305	107,305	107,305	107,305	107,305	107,305	107,305	685,141	-	1,543,581
	Closing Balance	1,092,774	1,041,019	987,234	931,363	873,355	813,068	750,379	685,141	-	-	
North Sanitary Pumping	Opening Balance	2,019,533	2,019,533	1,949,696	1,877,321	1,803,041	1,726,856	1,648,132	1,566,233	1,481,795	1,394,182	
ACCT#: 6-6-1600-180-182	Principal		69,836	72,376	74,280	76,185	78,724	81,899	84,438	87,613	90,787	716,137
	Interest	41,839	82,700	80,673	78,491	76,139	73,602	70,850	67,854	64,606	61,103	697,857
	Total Pmt / Budget	41,839	152,536	153,049	152,771	152,324	152,326	152,748	152,292	152,218	151,890	1,413,994
	Closing Balance	2,019,533	1,949,696	1,877,321	1,803,041	1,726,856	1,648,132	1,566,233	1,481,795	1,394,182	1,303,395	
TOTAL RATE DEBT	Opening Balance	1,142,521	3,112,307	2,990,715	2,864,555	2,734,404	2,600,211	2,461,200	2,316,612	2,166,936	1,394,182	
	Additions	2,019,533										
ACCT#: 8-6-1800-180-182	Principal	49,747	121,591	126,161	130,151	134,193	139,011	144,588	149,676	772,754	90,787	1,858,658
ACCT#: 6-6-1600-180-182	Interest	99,397	138,250	134,193	129,925	125,436	120,620	115,466	109,921	64,606	61,103	1,098,917
	Total Pmt / Budget	107,305	107,305	107,305	107,305	107,305	107,305	107,305	107,305	685,141	151,890	2,957,575
	Closing Balance	3,112,307	2,990,715	2,864,555	2,734,404	2,600,211	2,461,200	2,316,612	2,166,936	1,394,182	1,303,395	

DEPARTMENT SUMMARIES

The following section includes the department written budget comments and detailed budget excel files. There are also details around any new budget details in the relevant sections.

CHIEF ADMINISTRATIVE OFFICER

DEPARTMENT OVERVIEW

- Office of the CAO
- Climate Action and Sustainability
- Economic Development and Tourism
- Emergency Management
- Fire Services

The Office of the CAO is responsible for the overall administration of the Township and is directly accountable to Council.

Climate Action and Sustainability is responsible for co-ordinating the implementation of climate action across the Township.

Economic Development and Tourism is responsible for supporting local businesses and economic growth through key programs and services. Core services include business retention/expansion and attraction,

corporate promotion and partnerships, and visitor services coordination.

Emergency Management is responsible for the development, management and training of our Emergency Plan.

Fire Services is responsible for providing community risk reduction services through its core functions of administration, public education, fire prevention, fire suppression, rescue, and training and development.

BUDGET PRESSURES

No significant budget changes in the 2026 Budget can be found in the CAOs Office, or the areas of Economic Development and Tourism, and Climate Action and Sustainability.

The Fire Services area pressures relate to the continued implementation of market adjustments for volunteer firefighter positions, the need for a significant increase in the transfer of funding into the Equipment Reserve Fund, the completion of a Fire Master Plan and higher allocations for projected volunteer staffing costs at each of the station levels using a three year average.

2026 BUDGET HIGHLIGHTS

CAOs Office

- Continued implementation of the Strategic Plan

Economic Development and Tourism

- Continued strategic investment of the MAT funding through collaboration with the BIAs and our tourism partners
- Implementation of the St. Jacobs Brand Audit and Wayfinding Signage project

Climate Action and Sustainability

- Continued implementation of the Climate Action Plan

Fire Services

- Continued implementation of market adjustments for volunteer firefighters
- Significant increase required for allocation to Equipment Reserve
- Increase in allocation for volunteer firefighter station costs based on 3-year average
- Completion of Fire Master Plan
- Increased Firefighter Health and Safety regulations


**DEPARTMENT
PROGRAM**
**CHIEF ADMINISTRATIVE OFFICER
Function Summary**
OPERATING EXPENDITURES

<u>DESCRIPTION</u>	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Administration	338,349	345,472	402,123	361,981	346,272	265,132	356,782	-	356,782
Climate Action & Sustainability	-	-	-	-	148,646	114,743	166,885	-	166,885
Economic Initiatives	220,717	220,953	231,069	224,246	203,438	167,247	211,585	3,000	208,585
Tourism & Marketing	102,917	35,568	46,044	61,510	81,128	287,943	81,454	-	81,454
TOTAL EXPENDITURES	661,983	601,994	679,236	647,738	779,484	835,064	816,706	-3,000	813,706

OPERATING REVENUE

Administration	51,882	38,334	81,373	57,196	4,000	3,435	4,000	-	4,000
Climate Action & Sustainability	-	-	-	-	148,646	107,558	166,885	-	166,885
Economic Initiatives	41,448	17,248	2,111	20,269	65,719	-	69,793	-	69,793
Tourism & Marketing	85,468	15,647	35,800	45,638	60,000	257,347	60,000	-	60,000
TOTAL REVENUE	178,797	71,229	119,284	123,103	278,365	368,339	300,678	-	300,678
NET TOTAL	483,186	530,765	559,952	524,634	501,119	466,725	516,029	-3,000	513,029



**DEPARTMENT
PROGRAM**

CHIEF ADMINISTRATIVE OFFICER
Department Summary

OPERATING EXPENDITURES

<u>DESCRIPTION</u>	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 ACTUAL	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs	428,470	428,281	514,642	457,131	579,718	478,914	607,005	-	607,005
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	7,854	5,718	6,377	6,650	6,966	6,386	6,902	-	6,902
Operating Costs	88,442	86,748	86,379	87,190	107,300	79,430	117,300	- 3,000	114,300
External Contracts	57,810	55,810	35,935	49,852	25,500	5,386	25,500	-	25,500
Other Operating	79,407	25,437	35,902	46,916	60,000	264,949	60,000	-	60,000
TOTAL EXPENDITURES	661,983	601,994	679,236	647,738	779,484	835,064	816,706	-3,000	813,706
<u>OPERATING REVENUE</u>									
Interfund Transfers	21,162	48,334	117,173	62,223	245,865	346,866	261,928	-	261,928
Fees and Charges	2,850	4,500	2,111	3,154	2,500	-	2,500	-	2,500
Provincial Grants	54,088	4,576	-	19,555	-	-	6,250	-	6,250
Other Revenues	100,698	13,819	-	38,172	30,000	21,473	30,000	-	30,000
TOTAL REVENUE	178,797	71,229	119,284	123,103	278,365	368,339	300,678	-	300,678
NET TOTAL	483,186	530,765	559,952	524,634	501,119	466,725	516,029	(3,000)	513,029



DEPARTMENT CHIEF ADMINISTRATIVE OFFICER
PROGRAM Administration

2025 Full-time Equivalent 2.60
 2026 Full-time Equivalent 1.60

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
Staff Costs	270,327	281,884	356,910	303,040	311,306	251,372	321,880	-	321,880
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	7,854	5,718	6,377	6,650	6,966	6,386	6,902	-	6,902
Operating costs	2,359	2,060	2,900	2,440	2,500	1,988	2,500	-	2,500
External Contracts	57,810	55,810	35,935	49,852	25,500	5,386	25,500	-	25,500
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL -Expenditures	338,349	345,472	402,123	361,981	346,272	265,132	356,782	-	356,782
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	11,162	38,334	81,373	43,623	4,000	3,435	4,000	-	4,000
Fees & Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	40,720	-	-	13,573	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	51,882	38,334	81,373	57,196	4,000	3,435	4,000	-	4,000
NET	286,467	307,138	320,750	304,785	342,272	261,697	352,782	-	352,782



DEPARTMENT CHIEF ADMINISTRATIVE OFFICER
PROGRAM Administration

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - - 0115 010 - 001	Full time salaries	209,158	216,853	273,795	233,269	239,428	192,642	248,621		248,621
1 - 6 - - 0115 020 - 021	CPP	5,561	5,878	9,036	6,825	6,700	6,156	6,955		6,955
1 - 6 - - 0115 020 - 022	EI	1,910	1,970	3,058	2,313	2,350	1,996	2,390		2,390
1 - 6 - - 0115 020 - 023	Group Benefits	16,929	17,493	23,582	19,335	18,017	15,243	17,634		17,634
1 - 6 - - 0115 020 - 025	OMERS	23,761	24,911	31,126	26,600	28,819	23,016	30,004		30,004
1 - 6 - - 0115 020 - 026	EHT	3,975	4,118	5,241	4,445	4,669	3,779	4,848		4,848
1 - 6 - - 0115 020 - 027	WSIB	4,242	4,871	6,204	5,105	4,923	4,322	5,029		5,029
1 - 6 - - 0115 040 - 041	Mileage	826	1,330	576	911	2,000	390	2,000		2,000
1 - 6 - - 0115 040 - 044	Staff membership fees	755	1,325	1,243	1,108	1,400	1,355	1,400		1,400
1 - 6 - - 0115 040 - 046	Training and development	3,211	3,134	3,049	3,131	3,000	2,474	3,000		3,000
	Staff Cost	270,327	281,884	356,910	303,040	311,306	251,372	321,880	-	321,880
<u>Equipment Costs</u>										
	Facility Costs	-	-	-	-	-	-	-	-	-
1 - 6 - - 115 170 - 175	Facility Cost Allocation	7,854	5,718	6,377	6,650	6,966	6,386	6,902	-	6,902
	Sub total	7,854	5,718	6,377	6,650	6,966	6,386	6,902	-	6,902
<u>Oper/Maint. Costs</u>										
1 - 6 - - 0115 200 - 203	Meeting Expense	283	646	1,462	797	750	1,226	750		750
1 - 6 - - 0115 270 - 271	Office Supplies	157	337	356	283	400	147	400		400
1 - 6 - - 0115 270 - 277	Photocopying	490	306	33	276	350	88	350		350
1 - 6 - - 0115 270 - 276	Telephone	1,429	771	1,050	1,083	1,000	528	1,000		1,000
	Oper/Maint. Costs	2,359	2,060	2,900	2,440	2,500	1,988	2,500	-	2,500
<u>External Contracts</u>										
1 - 6 - - 0115 250 - 253	Emergency Management	4,968	10,537	12,562	9,356	10,500	4,010	10,500		10,500
1 - 6 - - 0115 200 - 519	Emergency Operations (COVIL)	40,720	-	-	13,573	-	-	-		-
1 - 6 - - 0115 250 - 255	Other Professional Fees	-	33,151	17,372	16,841	-	-	-		-
1 - 6 - - 0115 270 - 300	Miscellaneous	12,122	12,121	6,002	10,082	15,000	1,376	15,000		15,000
	External Contracts	57,810	55,810	35,935	49,852	25,500	5,386	25,500	-	25,500
<u>Other Costs</u>										
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL -Expenditures	338,349	345,472	402,123	361,981	346,272	265,132	356,782	-	356,782

**PROGRAM - REVENUE**

Other Revenues															
1 -	5 -	-	0115	190 -	948	Contribution from Reserves	7,500	33,151	16,980	19,210	-	-	-	-	-
1 -	5 -	-	0115	190 -	949	Contribution from Reserves Fu	-	-	60,542	20,181	-	-	-	-	-
1 -	5 -	-	0115	870 -	200	Miscellaneous Revenue	3,662	5,183	3,851	4,232	4,000	3,435	4,000		4,000
1 -	5 -	-	0115	870 -	831	Donations	-	-	-	-	-	-	-	-	-
							11,162	38,334	81,373	43,623	4,000	3,435	4,000	-	4,000
Fees & Charges							-	-	-	-	-	-	-	-	-
1 -	5 -	-	0115	870 -	812	Provincial Grants	40,720	-	-	13,573	-	-	-	-	-
Other Revenues							-	-	-	-	-	-	-	-	-
TOTAL - Revenue							51,882	38,334	81,373	57,196	4,000	3,435	4,000	-	4,000
NET							286,467	307,138	320,750	304,785	342,272	261,697	352,782	-	352,782



DEPARTMENT CHIEF ADMINISTRATIVE OFFICER
PROGRAM Climate Action & Sustainability

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 1.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
Staff Costs	-	-	-	-	130,946	105,302	139,185	-	139,185
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating costs	-	-	-	-	17,700	9,441	27,700	-	27,700
External Contracts	-	-	-	-	-	-	-	-	-
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL -Expenditures	-	-	-	-	148,646	114,743	166,885	-	166,885

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	148,646	107,558	160,635	-	160,635
Fees & Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	6,250	-	6,250
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	148,646	107,558	166,885	-	166,885
NET	-	-	-	-	-	7,185	-	-	-



DEPARTMENT CHIEF ADMINISTRATIVE OFFICER
PROGRAM Climate Action & Sustainability
PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
Staff Costs										
1 - 6 - - 0117 010 - 001	Full time salaries	-	-	-	-	91,067	74,605	97,877		97,877
1 - 6 - - 0117 020 - 021	CPP	-	-	-	-	4,208	4,143	4,208		4,208
1 - 6 - - 0117 020 - 022	EI	-	-	-	-	1,469	1,320	1,469		1,469
1 - 6 - - 0117 020 - 023	Group Benefits	-	-	-	-	10,652	9,069	10,745		10,745
1 - 6 - - 0117 020 - 025	OMERS	-	-	-	-	9,460	7,562	10,454		10,454
1 - 6 - - 0117 020 - 026	EHT	-	-	-	-	1,776	1,462	1,909		1,909
1 - 6 - - 0117 020 - 027	WSIB	-	-	-	-	2,814	2,197	3,024		3,024
1 - 6 - - 0117 040 - 041	Mileage	-	-	-	-	500	158	500		500
1 - 6 - - 0117 040 - 044	Staff membership fees	-	-	-	-	7,000	4,658	7,000		7,000
1 - 6 - - 0117 040 - 046	Training and development	-	-	-	-	2,000	127	2,000		2,000
	Staff Cost	-	-	-	-	130,946	105,302	139,185	-	139,185
Equipment Costs										
	Facility Costs	-	-	-	-	-	-	-	-	-
1 - 6 - - 0117 170 - 175	Facility Cost Allocation	-	-	-	-	-	-	-	-	-
	Sub total	-	-	-	-	-	-	-	-	-
Oper/Maint. Costs										
1 - 6 - - 0117 100 - 109	Greening/Climate	-	-	-	-	17,500	9,423	17,500		17,500
1 - 6 - - 0117 270 - 271	Office Supplies	-	-	-	-	100	13	100		100
1 - 6 - - 0117 270 - 277	Photocopying	-	-	-	-	100	5	100		100
1 - 6 - - 0117 270 - 276	Telephone	-	-	-	-	-	-	-		-
	Climate Smart Schools Grant Progra	-	-	-	-	-	-	10,000		10,000
	Oper/Maint. Costs	-	-	-	-	17,700	9,441	27,700	-	27,700
External Contracts										
1 - 6 - - 0117 270 - 300	Miscellaneous	-	-	-	-	-	-	-		-
	External Contracts	-	-	-	-	-	-	-	-	-
Other Costs										
	TOTAL -Expenditures	-	-	-	-	148,646	114,743	166,885	-	166,885
PROGRAM - REVENUE										
Interfund Transfers										
1 - 5 - - 0117 190 - 948	Contribution from Reserves	-	-	-	-	-	-	-		-
1 - 5 - - 0117 190 - 949	Contribution from Reserves Fund	-	-	-	-	148,646	107,444	160,635		160,635
1 - 5 - 0 - 870 - 300	Miscellaneous	-	-	-	-	-	114	-		-
		-	-	-	-	148,646	107,558	160,635	-	160,635
Fees & Charges										
	Other Grants	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	6,250		6,250
	Other Revenues	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	148,646	107,558	166,885	-	166,885
	NET	-	-	-	-	-	7,185	-	-	-



**DEPARTMENT
PROGRAM**

**CHIEF ADMINISTRATIVE OFFICER
Economic Initiatives**

2025 Full-time Equivalent 1.00
2026 Full-time Equivalent 1.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost	147,465	146,397	157,732	150,531	126,438	109,304	134,585	-	134,585
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	73,252	74,556	73,338	73,715	77,000	57,943	77,000	(3,000)	74,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	220,717	220,953	231,069	224,246	203,438	167,247	211,585	(3,000)	208,585
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	63,219	-	67,293	-	67,293
Fees and Charges	2,850	4,500	2,111	3,154	2,500	-	2,500	-	2,500
Provincial Grants	13,368	4,576	-	5,981	-	-	-	-	-
Other Revenue	25,230	8,172	-	11,134	-	-	-	-	-
TOTAL - Revenue	41,448	17,248	2,111	20,269	65,719	-	69,793	-	69,793
NET	179,269	203,705	228,958	203,977	137,719	167,247	141,793	(3,000)	138,793



DEPARTMENT CHIEF ADMINISTRATIVE OFFICER
PROGRAM Economic Initiatives

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - - 4200 010 - 001	Full Time Salaries	89,443	98,615	106,854	98,304	91,067	78,756	97,877		97,877
1 - 6 - - 4200 010 - 002	Part Time Salaries	21,843	8,453	-	10,099	-	-	-		-
1 - 6 - - 4200 020 - 021	CPP	4,773	5,879	5,823	5,492	4,208	4,428	4,208		4,208
1 - 6 - - 4200 020 - 022	EI	1,746	2,116	2,109	1,991	1,469	1,471	1,469		1,469
1 - 6 - - 4200 020 - 023	Group Benefits	10,043	12,530	21,064	14,546	10,744	8,677	10,745		10,745
1 - 6 - - 4200 020 - 025	OMERS	8,949	9,787	10,709	9,815	9,460	7,961	10,454		10,454
1 - 6 - - 4200 020 - 026	EHT	2,176	2,037	2,262	2,158	1,776	1,542	1,909		1,909
1 - 6 - - 4200 020 - 027	WSIB	3,364	3,413	3,580	3,452	2,814	2,317	3,024		3,024
1 - 6 - - 4200 040 - 041	Mileage	918	1,009	1,164	1,030	750	503	750		750
1 - 6 - - 4200 040 - 044	Memberships	1,566	1,609	1,603	1,593	1,500	1,477	1,500		1,500
1 - 6 - - 4200 040 - 046	Training and development	2,644	949	2,563	2,052	2,650	2,172	2,650		2,650
Staff Costs		147,465	146,397	157,732	150,531	126,438	109,304	134,585	-	134,585
<u>Equipment Costs</u>										
1 - 6 - - 4200 090 - 300	Equipment Repairs/Maintenance	-	-	-	-	-	-	-	-	-
Equipment Costs		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
Facility Costs		-	-	-	-	-	-	-	-	-
<u>Operating/Material Costs</u>										
1 - 6 - - 4200 270 - 271	Office Supplies	-	-	-	-	-	-	-		-
1 - 6 - - 4200 270 - 276	Telephone	837	1,492	569	966	1,000	363	1,000		1,000
1 - 6 - - 4200 270 - 256	General Promotion	4,947	3,507	2,973	3,809	5,000	2,788	5,000		5,000
1 - 6 - - 4200 270 - 207	Regional Partnerships	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000
1 - 6 - - 4200 270 - 208	Business Retention & Expansion	983	3,547	2,544	2,358	6,000	325	6,000		6,000
1 - 6 - - 4200 270 - 209	Agricultural Initiatives	6,634	-	6,424	4,353	5,000	2,198	5,000		5,000
1 - 6 - - 4200 270 - 300	Miscellaneous	9,851	16,010	10,827	12,229	10,000	2,269	10,000	(3,000)	7,000
Operating/Material Costs		73,252	74,556	73,338	73,715	77,000	57,943	77,000	(3,000)	74,000
<u>External Contract</u>										
External Contract		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
Other Costs		-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		220,717	220,953	231,069	224,246	203,438	167,247	211,585	(3,000)	208,585



DEPARTMENT **CHIEF ADMINISTRATIVE OFFICER**
PROGRAM **Economic Initiatives**

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1 - 5 - - 4200 975 - 948	Contribution from Reserves	-	-	-	-	-	-	-	-	-
1 - 5 - - 4200 975 - 949	Contribution from Reserves Fund	-	-	-	-	63,219	-	67,293	-	67,293
1		-	-	-	-	63,219	-	67,293	-	67,293
<u>Fees & Charges</u>										
1 - 5 - - 4200 870 - 954	Co-operative Advertising/Sponsorship	2,850	4,500	2,111	3,154	2,500	-	2,500	-	2,500
	Fees & Charges	2,850	4,500	2,111	3,154	2,500	-	2,500	-	2,500
<u>Provincial Grants</u>										
1 - 5 - - 4200 870 - 812	Provincial Grants	13,368	4,576	-	5,981	-	-	-	-	-
	Provincial Grants	13,368	4,576	-	5,981	-	-	-	-	-
<u>Other Revenues</u>										
1 - 5 - - 4200 820 - 300	Specific Grants	-	-	-	-	-	-	-	-	-
1 - 5 - - 4200 870 - 300	Other Revenues	25,230	8,172	-	11,134	-	-	-	-	-
	Other Revenues	25,230	8,172	-	11,134	-	-	-	-	-
TOTAL - Revenue		41,448	17,248	2,111	20,269	65,719	-	69,793	-	69,793
NET		179,269	203,705	228,958	203,977	137,719	167,247	141,793	(3,000)	138,793



DEPARTMENT PROGRAM **CHIEF ADMINISTRATIVE OFFICER**
Tourism & Marketing

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost	10,678	-	-	3,559	11,028	12,936	11,354	-	11,354
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	12,832	10,131	10,141	11,035	10,100	10,058	10,100	-	10,100
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	79,407	25,437	35,902	46,916	60,000	264,949	60,000	-	60,000
TOTAL - Expenditures	102,917	35,568	46,044	61,510	81,128	287,943	81,454	-	81,454

PROGRAM - REVENUE

Interfund Transfers	10,000	10,000	35,800	18,600	30,000	235,873	30,000	-	30,000
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	75,468	5,647	-	27,038	30,000	21,473	30,000	-	30,000
TOTAL - Revenue	85,468	15,647	35,800	45,638	60,000	257,347	60,000	-	60,000
NET	17,450	19,922	10,244	15,872	21,128	30,597	21,454	-	21,454



DEPARTMENT PROGRAM **CHIEF ADMINISTRATIVE OFFICER**
Tourism & Marketing

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - - 4210 010 - 001	Full Time Salaries	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 010 - 002	Part Time Salaries	9,509	-	-	3,170	9,593	11,496	9,881	-	9,881
1 - 6 - - 4210 020 - 021	CPP	486	-	-	162	751	618	768	-	768
1 - 6 - - 4210 020 - 022	EI	211	-	-	70	201	263	207	-	207
1 - 6 - - 4210 020 - 023	Group Benefits	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 020 - 025	OMERS	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 020 - 026	EHT	186	-	-	62	187	223	193	-	193
1 - 6 - - 4210 020 - 027	WSIB	287	-	-	96	296	336	305	-	305
1 - 6 - - 4210 040 - 041	Mileage	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 040 - 044	Memberships	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 040 - 046	Training and development	-	-	-	-	-	-	-	-	-
Staff Costs		10,678	-	-	3,559	11,028	12,936	11,354	-	11,354
<u>Equipment Costs</u>										
1 - 6 - - 4210 090 - 300	Equipment Repairs/Maintenance	-	-	-	-	-	-	-	-	-
Equipment Costs		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
Facility Costs		-	-	-	-	-	-	-	-	-
<u>Operating/Material Costs</u>										
1 - 6 - - 4210 270 - 271	Office Supplies	332	131	141	202	100	58	100	-	100
1 - 6 - - 4210 270 - 274	Postage	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 270 - 276	Telephone	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 270 - 265	Tour Companies	-	-	-	-	-	-	-	-	-
- 6 - - 4210 270 - 266	Tour Guides	-	-	-	-	-	-	-	-	-
1 - 6 - - 4210 270 - 207	Regional Partnerships	12,500	10,000	10,000	10,833	10,000	10,000	10,000	-	10,000
Operating/Material Costs		12,832	10,131	10,141	11,035	10,100	10,058	10,100	-	10,100
<u>External Contract</u>										
External Contract		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
1 - 6 - - 4210 270 - 300	Miscellaneous/Economic Initiatives	79,407	25,437	35,902	46,916	60,000	264,949	60,000	-	60,000
Other Costs		79,407	25,437	35,902	46,916	60,000	264,949	60,000	-	60,000
TOTAL - Expenditures		102,917	35,568	46,044	61,510	81,128	287,943	81,454	-	81,454

Explore
Waterloo
Region

St. Jacobs
Wayfinding



DEPARTMENT **CHIEF ADMINISTRATIVE OFFICER**
PROGRAM **Tourism & Marketing**

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	2026 BUDGET
1 - 5 - - 4210 190 - 948	Interfund Transfer	10,000	10,000	35,800	18,600	30,000	235,873	30,000	30,000
	<u>Fees & Charges</u>								
1 - 5 - - 4210 870 - 953	Step-on bus tours	-	-	-	-	-	-	-	-
1 - 5 - - 4210 870 - 273	Community Guide Advertising Sales	-	-	-	-	-	-	-	-
	<u>Fees & Charges</u>	-	-	-	-	-	-	-	-
1 - 5 - - 4210 870 - 811	Federal Grants	-	-	-	-	-	-	-	-
	<u>Other Revenues</u>								
1 - 5 - - 4210 820 - 300	Specific Grants	8,229	30	-	2,753	-	-	-	-
1 - 5 - - 4210 870 - 300	Other Revenues	67,239	5,617	-	24,285	30,000	21,473	30,000	30,000
	<u>Other Revenues</u>	75,468	5,647	-	27,038	30,000	21,473	30,000	30,000
	TOTAL - Revenue	85,468	15,647	35,800	45,638	60,000	257,347	60,000	60,000
	NET	17,450	19,922	10,244	15,872	21,128	30,597	21,454	21,454

From MAT for
St. Jacobs
Wayfinding

RTO4 contribution
towards St. Jacobs
Wayfinding (50/50
match)



DEPARTMENT FIRE SERVICES
PROGRAM Function Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Administration	1,262,842	1,414,279	1,870,966	1,516,029	2,171,096	1,261,883	2,237,519	202,568	2,440,087
Fire Prevention & Education	60,892	76,960	60,252	66,035	68,000	44,712	87,500	-	87,500
Breslau Station	204,369	214,408	250,361	223,046	242,143	150,935	268,354	-	268,354
Conestogo Station	133,416	143,671	175,603	150,897	177,301	84,418	185,533	-	185,533
Elmira Station	271,694	342,044	364,842	326,193	311,382	223,327	386,416	-	386,416
Floradale Station	165,014	170,892	210,726	182,211	182,462	108,164	216,012	-	216,012
Maryhill Station	140,365	121,263	155,746	139,125	175,448	83,441	173,904	-	173,904
St Jacobs Station	201,972	233,679	278,947	238,199	285,864	172,113	301,999	-	301,999
TOTAL - Expenditures	2,440,564	2,717,195	3,367,443	2,841,734	3,613,695	2,128,992	3,857,236	202,568	4,059,804

PROGRAM - REVENUE

Administration	216,086	213,036	259,999	229,707	341,420	143,040	242,648	80,000	322,648
Fire Prevention & Education	1,692	1,230	7,683	3,535	-	4,803	-	-	-
Breslau Station	11,912	9,959	9,933	10,601	10,000	8,183	10,000	-	10,000
Conestogo Station	-	-	-	-	-	-	-	-	-
Elmira Station	-	-	-	-	-	-	-	-	-
Floradale Station	-	-	-	-	-	-	-	-	-
Maryhill Station	-	-	-	-	-	-	-	-	-
St. Jacobs Station	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	229,690	224,224	277,615	243,843	351,420	156,026	252,648	80,000	332,648
NET	2,210,874	2,492,971	3,089,827	2,597,891	3,262,275	1,972,966	3,604,588	122,568	3,727,156



DEPARTMENT FIRE SERVICES
PROGRAM Department Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs	1,363,481	1,457,906	1,874,672	1,565,353	1,783,980	1,018,116	1,992,846	-	1,992,846
Equipment Costs	538,337	645,112	848,417	677,289	1,085,267	704,727	1,069,267	200,000	1,269,267
Facility Costs	175,469	163,302	192,392	177,054	204,000	134,781	219,500	-	219,500
Operating/Material Costs	129,265	189,592	195,213	171,357	228,500	143,974	238,500	-	238,500
External Contracts	5,000	-	-	1,667	-	-	-	-	-
Other costs	229,012	261,283	256,749	249,015	311,948	170,182	337,123	2,568	339,691
TOTAL - Expenditures	2,440,564	2,717,195	3,367,443	2,841,734	3,613,695	2,171,780	3,857,236	202,568	4,059,804

PROGRAM - REVENUE

Inter fund transfer	-	-	-	-	-	-	-	-	-
Fees and Charges	36,270	36,270	60,215	44,252	61,420	30,949	62,648	-	62,648
Provincial Grants	-	-	2,318	773	-	-	-	80,000	80,000
Other Revenue	193,420	187,954	215,082	198,819	290,000	120,274	190,000	-	190,000
TOTAL - Revenue	229,690	224,224	277,615	243,843	351,420	151,223	252,648	80,000	332,648
NET	2,210,874	2,492,971	3,089,827	2,597,891	3,262,275	2,020,557	3,604,588	122,568	3,727,156



DEPARTMENT FIRE SERVICES
PROGRAM Administration

2025 Full-time Equivalent 3.00
 2026 Full-time Equivalent 3.57

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs	478,750	491,275	696,881	555,635	696,881	349,562	754,129	-	754,129
Equipment Costs	538,337	645,112	848,417	677,289	1,085,267	704,727	1,069,267	200,000	1,269,267
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	16,743	16,609	68,919	34,090	77,000	37,412	77,000	-	77,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	229,012	261,283	256,749	249,015	311,948	170,182	337,123	2,568	339,691
TOTAL - Expenditures	1,262,842	1,414,279	1,870,966	1,516,029	2,171,096	1,261,883	2,237,519	202,568	2,440,087
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	36,270	36,270	60,215	44,252	61,420	30,949	62,648	-	62,648
Provincial Grants	-	-	2,318	773	-	-	-	80,000	80,000
Other Revenue	179,816	176,766	197,466	184,683	280,000	112,091	180,000	-	180,000
TOTAL - Revenue	216,086	213,036	259,999	229,707	341,420	143,040	242,648	80,000	322,648
NET	1,046,756	1,201,243	1,610,967	1,286,322	1,829,676	1,118,843	1,994,870	122,568	2,117,438



DEPARTMENT FIRE SERVICES
PROGRAM Administration

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0205 - 010 - 001	Full-time Salaries	282,224	282,090	445,364	336,559	445,364	198,729	469,402		469,402
1 - 6 - 0205 - 010 - 002	Part-time Salaries	37,026	33,592	23,631	31,416	23,631	21,625	20,600		20,600
1 - 6 - 0205 - 020 - 021	CPP	12,827	13,038	17,877	14,581	17,877	12,073	20,407		20,407
1 - 6 - 0205 - 020 - 022	EI	4,571	4,532	6,067	5,057	6,067	4,284	7,008		7,008
1 - 6 - 0205 - 020 - 023	Group Benefits	31,425	33,555	39,065	34,682	39,065	19,651	53,039		53,039
1 - 6 - 0205 - 020 - 025	OMERS	31,122	32,379	37,856	33,786	37,856	22,075	51,316		51,316
1 - 6 - 0205 - 020 - 026	EHT	6,291	6,084	7,748	6,708	7,748	4,314	9,555		9,555
1 - 6 - 0205 - 020 - 027	WSIB	9,328	10,191	11,973	10,497	11,973	6,483	14,502		14,502
1 - 6 - 0205 - 040 - 041	Mileage	2,041	1,075	3,800	2,306	3,800	969	3,800		3,800
1 - 6 - 0205 - 040 - 044	Membership Fees	1,459	1,658	3,000	2,039	3,000	2,078	4,000		4,000
1 - 6 - 0205 - 040 - 048	Uniforms	5,769	5,466	10,000	7,078	10,000	4,180	10,000		10,000
1 - 6 - 0205 - 040 - 046	Training and Development	41,409	44,722	60,000	48,710	60,000	24,367	60,000		60,000
1 - 6 - 0205 - 040 - 047	Fire Bunker Gear Maintenance	13,258	22,658	30,000	21,972	30,000	28,735	30,000		30,000
1 - 6 - 0205 - 040 - 049	Health & Background	-	235	500	245	500	-	500		500
	Sub total	478,750	491,275	696,881	555,635	696,881	349,562	754,129	-	754,129
<u>Equipment Costs</u>										
1 - 6 - 0205 - 080 - 362	License Fee	981	796	-	592	500	-	500		500
1 - 6 - 0205 - 080 - 081	Fuel	8,791	8,464	9,328	8,861	10,000	2,157	10,000		10,000
1 - 6 - 0205 - 080 - 082	Vehicle Repairs & Maint-Chief	16,694	10,207	9,657	12,186	10,000	14,162	10,000		10,000
1 - 6 - 0205 - 090 - 091	Pagers Repair & Maint	1,512	3,770	3,263	2,848	8,000	9,039	8,000		8,000
1 - 6 - 0205 - 090 - 121	Regional Radio System	124,237	132,808	155,237	137,427	146,000	72,859	130,000		130,000
1 - 6 - 0205 - 090 - 098	Equipment Repairs & Maint	30,634	38,220	52,974	40,609	60,000	41,745	60,000		60,000
1 - 6 - 0205 - 190 - 965	Transfer to Equip Reserve	314,818	407,000	574,200	432,006	800,000	533,333	800,000	200,000	1,000,000
1 - 6 - 0205 - 190 - 966	Transfer to Building Reserve	36,914	38,759	40,697	38,790	44,767	29,845	44,767		44,767
1 - 6 - 0205 - 270 - 276	Telephone	3,756	5,089	3,061	3,969	6,000	1,586	6,000		6,000
		538,337	645,112	848,417	677,289	1,085,267	704,727	1,069,267	200,000	1,269,267
<u>Facility Costs</u>										
1 - 6 - 0205 - 170 - 175	Facility Cost Allocation (3794)	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-



DEPARTMENT FIRE SERVICES
PROGRAM Administration

Operating/Material Costs

1 - 6 - 0205 - 250 - 251	Legal	1,647	4,654	8,266	4,856	5,000	1,820	5,000	5,000
1 - 6 - 0205 - 270 - 271	Office Supplies	5,474	3,622	5,968	5,022	5,000	2,632	5,000	5,000
1 - 6 - 0205 - 270 - 277	Photocopying	1,512	1,661	1,867	1,680	2,000	1,145	2,000	2,000
1 - 6 - 0205 - 270 - 419	Computer Software	-	-	42,441	14,147	45,000	31,815	45,000	45,000
1 - 6 - 0205 - 270 - 284	Fire Reservoir	8,110	6,672	10,376	8,386	20,000	-	20,000	20,000
Sub total		16,743	16,609	68,919	34,090	77,000	37,412	77,000	-

External Contracts

Sub total		-	-	-	-	-	-	-	-
<u>Other costs</u>									
1 - 6 - 0205 - 758 - 300	Minor Capital	75,414	67,104	80,314	74,277	120,000	41,360	125,000	125,000
1 - 6 - 0205 - 190 - 962	Trsf to Insurance Reserve	59,260	61,359	67,593	62,737	71,123	47,415	71,123	2,568
1 - 6 - 0205 - 200 - 212	Alarm/Dispatch	61,792	65,856	55,155	60,934	64,825	34,503	75,000	75,000
1 - 6 - 0205 - 270 - 281	Fire Call Supplies	21,139	48,854	35,810	35,268	40,000	36,036	50,000	50,000
1 - 6 - 0205 - 270 - 300	Miscellaneous	11,407	18,111	17,877	15,798	16,000	10,867	16,000	16,000
Sub total		229,012	261,283	256,749	249,015	311,948	170,182	337,123	2,568

TOTAL - Expenditures

1,262,842	1,414,279	1,870,966	1,516,029	2,171,096	1,261,883	2,237,519	202,568	2,440,087
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PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Interfund Transfers</u>										
1 - 5 - 0205 - 975 - 949	Transfer from Reserve Fund	-	-	-	0	-	-	-	-	-
<u>Fees and Charges</u>										
1 - 5 - 0205 - 829 - 827	Mapleton	36,270	36,270	60,215	44,252	61,420	30,949	62,648	-	62,648
Sub total		36,270	36,270	60,215	44,252	61,420	30,949	62,648	-	62,648
<u>Federal Grants</u>										
1 - 5 - 0205 - 811 - 811		-	-	2,318	773	-	-	-	80,000	80,000
<u>Other Revenue</u>										
1 - 5 - 0205 - 830 - 300	Miscellaneous	11,295	9,942	13,381	11,539	110,000	10,790	10,000	-	10,000
1 - 5 - 0205 - 870 - 300	Miscellaneous	48,297	44,222	43,049	45,189	20,000	7,036	20,000	-	20,000
1 - 5 - 0205 - 830 - 830	Accident Calls Reimburse	120,224	122,602	141,036	127,954	150,000	94,265	150,000	-	150,000
Sub total		179,816	176,766	197,466	184,683	280,000	112,091	180,000	0	180,000
TOTAL - Revenue		216,086	213,036	259,999	229,707	341,420	143,040	242,648	80,000	322,648
NET		1,046,756	1,201,243	1,610,967	1,286,322	1,829,676	1,118,843	1,994,870	122,568	2,117,438


**DEPARTMENT
PROGRAM**
**FIRE SERVICES
Breslau Station**

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	148,416	145,586	187,020	160,341	175,643	109,815	198,854	-	198,854
Facility Costs	43,349	34,715	38,314	38,793	41,500	33,650	44,500	-	44,500
Operating/Material Costs	12,604	34,108	25,026	23,913	25,000	7,470	25,000	-	25,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	204,369	214,408	250,361	223,046	242,143	150,935	268,354	-	268,354
<u>PROGRAM - REVENUE</u>									
Interfund Transfer	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	11,912	9,959	9,933	10,601	10,000	8,183	10,000	-	10,000
TOTAL - Revenues	11,912	9,959	9,933	10,601	10,000	8,183	10,000	-	10,000
NET	192,457	204,449	240,428	212,445	232,143	142,752	258,354	-	258,354



DEPARTMENT FIRE SERVICES
PROGRAM Breslau Station

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0245 - 010 - 008	Standby	16,559	21,291	26,277	21,376	33,250	17,290	42,000		42,000
1 - 6 - 0245 - 010 - 012	Fire Calls	43,063	35,619	53,906	44,196	40,431	32,870	53,455		53,455
1 - 6 - 0245 - 010 - 014	Training and Development	62,350	59,113	80,861	67,441	65,924	43,154	69,464		69,464
1 - 6 - 0245 - 010 - 015	Administration	6,510	8,311	9,357	8,059	13,682	7,763	13,600		13,600
1 - 6 - 0245 - 010 - 017	Vehicle/equipment maint.	7,672	8,759	4,395	6,942	9,163	818	6,337		6,337
1 - 6 - 0245 - 010 - 018	Facility maintenance	1,577	982	-	853	969	203	1,329		1,329
1 - 6 - 0245 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0245 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0245 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0245 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0245 - 020 - 026	EHT	2,811	2,818	3,187	2,939	3,187	2,061	3,631		3,631
1 - 6 - 0245 - 020 - 027	WSIB	7,873	8,693	9,038	8,535	9,038	5,656	9,038		9,038
Sub total		148,416	145,586	187,020	160,341	175,643	109,815	198,854	-	198,854



DEPARTMENT
PROGRAM

FIRE SERVICES
Breslau Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Facility Costs</u>										
1 - 6 - 0245 - 110 - 098	Building Repairs & Maint	13,243	8,626	12,319	11,396	10,000	10,111	10,000		10,000
1 - 6 - 0245 - 120 - 123	Snow removal	11,834	9,275	8,925	10,011	12,000	10,443	13,000		13,000
1 - 6 - 0245 - 150 - 151	Hydro	8,786	8,510	8,811	8,702	9,000	5,646	9,000		9,000
1 - 6 - 0245 - 150 - 152	Heat	6,708	6,023	6,396	6,376	7,000	6,495	9,000		9,000
1 - 6 - 0245 - 150 - 153	Water	1,835	1,340	874	1,350	2,000	336	2,000		2,000
1 - 6 - 0245 - 270 - 276	Telephone	944	940	989	957	1,500	620	1,500		1,500
		43,349	34,715	38,314	38,793	41,500	33,650	44,500	-	44,500
<u>Operating/Material costs</u>										
1 - 6 - 0245 - 080 - 081	Fuel	3,898	3,034	4,764	3,899	5,000	1,211	5,000		5,000
1 - 6 - 0245 - 080 - 082	Vehicle Repairs & Maint	8,706	31,074	20,262	20,014	20,000	6,259	20,000		20,000
	Sub total	12,604	34,108	25,026	23,913	25,000	7,470	25,000	-	25,000
<u>External Contracts</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
		-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		204,369	214,408	250,361	223,046	242,143	150,935	268,354	-	268,354
<u>PROGRAM REVENUE</u>										
<u>Interfund Transfers</u>										
1 - 5 - 0245 - 975 - 949	Transfer from Reserve Fund	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-	-	-
<u>Fees and Charges</u>										
		-	-	-	-	-	-	-	-	-
<u>Provincial Grants</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Revenues</u>										
1 - 5 - 0245 - 870 - 874	Rent (EMS Station)	11,912	9,959	9,933	10,601	10,000	8,183	10,000		10,000
		11,912	9,959	9,933	10,601	10,000	8,183	10,000	-	10,000
TOTAL - Revenue		11,912	9,959	9,933	10,601	10,000	8,183	10,000	-	10,000
NET		192,457	204,449	240,428	212,445	232,143	142,752	258,354	-	258,354



DEPARTMENT FIRE SERVICES
PROGRAM Fire Prevention and Education

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	40,353	59,588	40,500	46,814	40,500	30,416	60,000	-	60,000
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	15,539	17,372	19,752	17,554	27,500	14,296	27,500	-	27,500
External Contracts	5,000	-	-	1,667	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	60,892	76,960	60,252	66,035	68,000	44,712	87,500	-	87,500
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	1,692	1,230	7,683	3,535	-	4,803	-	-	-
TOTAL - Revenue	1,692	1,230	7,683	3,535	-	4,803	-	-	-
NET	59,200	75,730	52,569	62,500	68,000	39,909	87,500	-	87,500



DEPARTMENT FIRE SERVICES
PROGRAM Fire Prevention and Education

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0206 - 010 - 001	Full-time Salaries	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 010 - 002	Part-time Salaries	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 010 - 013	Volunteer - Fire Prevention	40,353	59,588	40,500	46,814	40,500	30,416	60,000	-	60,000
1 - 6 - 0206 - 010 - 016	Volunteer - TAPP-C (The Arsc	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 010 - 019	Volunteer - Smoke Alarm Proq	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 021	CPP	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 022	EI	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 023	Group Benefits	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 025	OMERS	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 026	EHT	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 020 - 027	WSIB	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 040 - 041	Mileage	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 040 - 046	Training and Development	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 040 - 048	Uniform	-	-	-	-	-	-	-	-	-
	Sub total	40,353	59,588	40,500	46,814	40,500	30,416	60,000	-	60,000
<u>Equipment Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Operating/Material Costs</u>										
1 - 6 - 0206 - 270 - 294	Prevention & Education	11,769	13,599	12,419	12,596	20,000	11,978	20,000	-	20,000
1 - 6 - 0206 - 270 - 300	Miscellaneous	3,770	3,773	7,333	4,959	7,500	2,318	7,500	-	7,500
	Sub total	15,539	17,372	19,752	17,554	27,500	14,296	27,500	-	27,500
<u>External Contracts</u>										
1 - 6 - 0206 - 270 - 295	TAPP-C (The Arson Preveter	-	-	-	-	-	-	-	-	-
1 - 6 - 0206 - 270 - 296	Children's Safety Village	5,000	-	-	1,667	-	-	-	-	-
	Sub total	5,000	-	-	1,667	-	-	-	-	-
<u>Other costs</u>										
		-	-	-	-	-	-	-	-	-
	TOTAL - Expenditures	60,892	76,960	60,252	66,035	68,000	44,712	87,500	-	87,500



**DEPARTMENT
PROGRAM**

**FIRE SERVICES
Fire Prevention and Education**

Interfund Transfers

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Fees and Charges

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Provincial Grants

-	-	-	-	-	-	-	-	-
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Other Revenue

1 -	5 -	0206 -	830 -	831	Donations	1,692	1,230	7,683	3,535	-	4,803	-	-	-
1 -	5 -	0206 -	870 -	300	Miscellaneous					-	-	-	-	-
						1,692	1,230	7,683	3,535	-	4,803	-	-	-

TOTAL - Revenue

1,692	1,230	7,683	3,535	-	4,803	-	-	-
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NET

59,200	75,730	52,569	62,500	68,000	39,909	87,500	-	87,500
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DEPARTMENT FIRE SERVICES
PROGRAM Conestogo Station

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	104,570	114,950	141,756	120,425	139,801	60,349	147,533	-	147,533
Facility Costs	18,825	22,827	27,446	23,032	27,500	13,920	28,000	-	28,000
Operating/Material Costs	10,022	5,895	6,402	7,439	10,000	10,149	10,000	-	10,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	133,416	143,671	175,603	150,897	177,301	84,418	185,533	-	185,533
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	-	-	-	-	-
NET	133,416	143,671	175,603	150,897	177,301	84,418	185,533	-	185,533



DEPARTMENT FIRE SERVICES
PROGRAM Conestogo Station

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0210 - 010 - 008	Standby	13,563	24,164	27,574	21,767	33,250	17,305	42,000		42,000
1 - 6 - 0210 - 010 - 012	Fire Calls	34,036	27,687	47,788	36,504	36,495	14,748	37,599		37,599
1 - 6 - 0210 - 010 - 014	Training and Development	35,175	42,898	45,654	41,242	42,220	18,874	42,696		42,696
1 - 6 - 0210 - 010 - 015	Administration	2,841	2,393	4,350	3,195	8,610	1,133	7,146		7,146
1 - 6 - 0210 - 010 - 017	Vehicle/Equipment maint.	6,981	5,093	3,562	5,212	6,001	845	4,707		4,707
1 - 6 - 0210 - 010 - 018	Facility Maintenance	1,152	859	607	873	1,003	135	1,016		1,016
1 - 6 - 0210 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0210 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0210 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0210 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0210 - 020 - 026	EHT	1,825	2,114	2,488	2,142	2,488	1,052	2,636		2,636
1 - 6 - 0210 - 020 - 027	WSIB	8,996	9,742	9,733	9,490	9,733	6,256	9,733		9,733
Sub total		104,570	114,950	141,756	120,425	139,801	60,349	147,533	-	147,533
<u>Facility Costs</u>										
1 - 6 - 0210 - 110 - 098	Building Repairs & Maint	12,099	7,681	10,000	9,927	10,000	3,992	10,000		10,000
1 - 6 - 0210 - 120 - 123	Snow removal	1,857	8,886	9,000	6,581	9,000	6,169	9,000		9,000
1 - 6 - 0210 - 120 - 125	Yard Maintenance	-	99	1,000	366	1,000	-	1,000		1,000
1 - 6 - 0210 - 150 - 151	Hydro	917	943	2,000	1,287	2,000	587	2,000		2,000
1 - 6 - 0210 - 150 - 152	Heat	1,379	1,827	2,000	1,735	2,000	1,296	2,500		2,500
1 - 6 - 0210 - 150 - 153	Water	-	908	1,000	636	1,000	427	1,000		1,000
1 - 6 - 0210 - 270 - 276	Telephone	2,572	2,484	2,446	2,500	2,500	1,450	2,500		2,500
Sub Total		18,825	22,827	27,446	23,032	27,500	13,920	28,000	-	28,000
<u>Operating/Material Costs</u>										
1 - 6 - 0210 - 080 - 081	Fuel - Conestogo	1,909	945	80	978	3,000	54	3,000		3,000
1 - 6 - 0210 - 080 - 082	Vehicle Repairs & Maint - Conestogo	8,112	4,950	6,322	6,461	7,000	10,095	7,000		7,000
Sub total		10,022	5,895	6,402	7,439	10,000	10,149	10,000	-	10,000
<u>External Contracts</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
		-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		133,416	143,671	175,603	150,897	177,301	84,418	185,533	-	185,533
<u>PROGRAM REVENUE</u>										
<u>Interfund Transfer</u>										
		-	-	-	-	-	-	-	-	-
<u>Fees and Charges</u>										
		-	-	-	-	-	-	-	-	-
<u>Provincial Grants</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Revenues</u>										
		-	-	-	-	-	-	-	-	-
TOTAL - Revenue		-	-	-	-	-	-	-	-	-
NET		133,416	143,671	175,603	150,897	177,301	84,418	185,533	-	185,533



DEPARTMENT FIRE SERVICES
PROGRAM Elmira Station

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	210,198	248,814	297,439	252,150	240,382	169,022	304,416	-	304,416
Facility Costs	23,757	24,041	28,749	25,516	30,000	20,950	31,000	-	31,000
Operating/Material Costs	37,739	69,188	38,654	48,527	41,000	33,354	51,000	-	51,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	271,694	342,044	364,842	326,193	311,382	223,327	386,416	-	386,416
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	-	-	-	-	-
NET	271,694	342,044	364,842	326,193	311,382	223,327	386,416	-	386,416



DEPARTMENT FIRE SERVICES
PROGRAM Elmira Station

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2025 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2026 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0220 - 010 - 008	Standby	23,738	23,358	29,494	25,530	37,250	19,475	45,500		45,500
1 - 6 - 0220 - 010 - 012	Fire Calls	87,710	96,997	131,306	105,338	66,493	64,333	116,309		116,309
1 - 6 - 0220 - 010 - 014	Training and Development	61,719	81,325	88,729	77,258	88,729	68,560	108,116		108,116
1 - 6 - 0220 - 010 - 015	Administration	13,508	9,738	16,296	13,181	16,296	575	7,266		7,266
1 - 6 - 0220 - 010 - 017	Vehicle/Equipment maintenance	6,955	19,727	12,972	13,218	12,972	3,271	7,329		7,329
1 - 6 - 0220 - 010 - 018	Facility Maintenace	1,965	1,181	1,769	1,638	1,769	990	1,799		1,799
1 - 6 - 0220 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0220 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0220 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0220 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0220 - 020 - 026	EHT	3,764	4,947	4,358	4,356	4,358	3,276	5,583		5,583
1 - 6 - 0220 - 020 - 027	WSIB	10,839	11,540	12,514	11,631	12,514	8,542	12,514		12,514
	Sub Total	210,198	248,814	297,439	252,150	240,382	169,022	304,416	-	304,416
<u>Facility Costs</u>										
1 - 6 - 0220 - 110 - 098	Building Repairs & Maint	5,983	7,883	10,000	7,955	10,000	5,609	10,000		10,000
1 - 6 - 0220 - 120 - 123	Snow removal	7,455	4,804	7,084	6,448	8,000	7,332	9,000		9,000
1 - 6 - 0220 - 150 - 151	Hydro	3,384	3,967	4,797	4,049	4,000	2,801	4,000		4,000
1 - 6 - 0220 - 150 - 152	Heat	3,035	3,406	2,871	3,104	4,000	2,018	4,000		4,000
1 - 6 - 0220 - 150 - 153	Water/Sewer	441	458	492	464	1,000	642	1,000		1,000
1 - 6 - 0220 - 270 - 276	Telephone	3,459	3,524	3,504	3,496	3,000	2,547	3,000		3,000
	Sub Total	23,757	24,041	28,749	25,516	30,000	20,950	31,000	-	31,000
<u>Operating/Material Costs</u>										
1 - 6 - 0220 - 080 - 081	Fuel - Elmira	13,934	10,718	14,378	13,010	16,000	4,672	16,000		16,000
1 - 6 - 0220 - 080 - 082	Vehicle Reparis & Maint - Elmira	23,805	58,470	24,276	35,517	25,000	28,682	35,000		35,000
	Sub Total	37,739	69,188	38,654	48,527	41,000	33,354	51,000	-	51,000
<u>External Contracts</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
		-	-	-	-	-	-	-	-	-
	TOTAL - Expenditures	271,694	342,044	364,842	326,193	311,382	223,327	386,416	-	386,416



DEPARTMENT FIRE SERVICES
PROGRAM Elmira Station

PROGRAM REVENUE

1 - 5 - 0220 - 975 - 948

Interfund Transfers

Transfer from Building

Sub Total

Fees and Charges

Provincial Grants

Other Revenues

Total - Revenue

NET

-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
271,694	342,044	364,842	326,193	311,382	223,327	386,416	-	386,416	



DEPARTMENT PROGRAM **FIRE SERVICES**
Floradale Station

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2,026 ADJUSTMENTS	2026 BUDGET
Staff Costs	122,678	121,808	158,441	134,309	130,962	77,695	161,512	-	161,512
Facility Costs	32,840	30,437	35,211	32,829	36,500	24,532	39,500	-	39,500
Operating/Material Costs	9,497	18,647	17,074	15,073	15,000	5,936	15,000	-	15,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	165,014	170,892	210,726	182,211	182,462	108,164	216,012	-	216,012

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenues	-	-	-	-	-	-	-	-	-
NET	165,014	170,892	210,726	182,211	182,462	108,164	216,012	-	216,012



DEPARTMENT FIRE SERVICES
PROGRAM Floradale Station

PROGRAM EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0230 - 010 - 008	Standby	17,636	22,242	26,074	21,984	33,250	16,313	42,000		42,000
1 - 6 - 0230 - 010 - 012	Fire Calls	47,637	34,730	52,818	45,062	25,740	25,912	46,414		46,414
1 - 6 - 0230 - 010 - 014	Training	38,273	44,563	54,225	45,687	46,648	24,468	48,787		48,787
1 - 6 - 0230 - 010 - 015	Administration	1,147	1,103	3,622	1,957	3,622	947	2,698		2,698
1 - 6 - 0230 - 010 - 017	Vehicle/equipment maint.	8,346	8,284	10,177	8,935	10,177	2,705	9,333		9,333
1 - 6 - 0230 - 010 - 018	Facility maintenance	432	337	497	422	497	203	667		667
1 - 6 - 0230 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0230 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0230 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0230 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0230 - 020 - 026	EHT	2,279	2,277	2,339	2,298	2,339	1,434	2,923		2,923
1 - 6 - 0230 - 020 - 027	WSIB	6,927	8,273	8,690	7,963	8,690	5,714	8,690		8,690
Sub Total		122,678	121,808	158,441	134,309	130,962	77,695	161,512	-	161,512
<u>Facility Costs</u>										
1 - 6 - 0230 - 110 - 098	Building Repairs & Maint	15,342	10,148	12,000	12,497	12,000	9,996	12,000		12,000
1 - 6 - 0230 - 120 - 123	Snow removal	6,433	8,126	10,000	8,187	10,000	11,144	12,000		12,000
1 - 6 - 0230 - 120 - 125	Yard Maintenance	-	1,713	1,878	1,197	1,000	-	2,000		2,000
1 - 6 - 0230 - 150 - 151	Hydro	2,509	2,425	2,828	2,587	3,500	1,066	3,500		3,500
1 - 6 - 0230 - 150 - 152	Heat	5,330	4,916	5,303	5,183	6,000	280	6,000		6,000
1 - 6 - 0230 - 270 - 276	Telephone	3,226	3,109	3,201	3,179	4,000	2,047	4,000		4,000
Sub Total		32,840	30,437	35,211	32,829	36,500	24,532	39,500	-	39,500
<u>Operating/material Costs</u>										
1 - 6 - 0230 - 080 - 081	Fuel - Floradale	2,709	2,298	2,934	2,647	3,000	1,450	3,000		3,000
1 - 6 - 0230 - 080 - 082	Vehicle Repairs & Maint - Floradal	6,787	16,349	14,141	12,425	12,000	4,486	12,000		12,000
Sub Total		9,497	18,647	17,074	15,073	15,000	5,936	15,000	-	15,000
<u>External Contracts</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
		-	-	-	-	-	-	-	-	-
TOTAL - Expenditure		165,014	170,892	210,726	182,211	182,462	108,164	216,012	-	216,012

**PROGRAM REVENUE**

ACCOUNT NUMBER

ACCOUNT
DESCRIPTIONInterfund TransferFees and ChargesProvincial GrantsOther Revenues

TOTAL - Revenue

NET

2022 ACTUAL	2023 ACTUAL	2025 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
165,014	170,892	210,726	182,211	182,462	108,164	216,012	-	216,012



**DEPARTMENT
PROGRAM**

**FIRE SERVICES
Maryhill Station**

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	117,158	97,961	133,148	116,089	142,448	70,315	139,904	-	139,904
Facility Costs	16,674	15,113	17,323	16,370	22,000	12,053	23,000	-	23,000
Operating/Material Costs	6,533	8,190	5,274	6,666	11,000	1,073	11,000	-	11,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	140,365	121,263	155,746	139,125	175,448	83,441	173,904	-	173,904

PROGRAM - REVENUE

Interfund Transfer	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenues	-	-	-	-	-	-	-	-	-
NET	140,365	121,263	155,746	139,125	175,448	83,441	173,904	-	173,904



DEPARTMENT FIRE SERVICES
PROGRAM Maryhill Station

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 0240 - 010 - 008	Standby	16,793	20,751	22,755	20,100	33,250	14,861	42,000		42,000
1 - 6 - 0240 - 010 - 012	Fire Calls	39,593	21,952	28,391	29,978	32,187	11,080	27,081		27,081
1 - 6 - 0240 - 010 - 014	Training and Development	36,682	27,980	57,112	40,591	47,543	27,655	40,855		40,855
1 - 6 - 0240 - 010 - 015	Administration	10,167	10,124	10,830	10,373	12,763	9,044	15,269		15,269
1 - 6 - 0240 - 010 - 017	Vehicle/equipment maint.	2,395	3,482	1,904	2,594	3,578	203	2,091		2,091
1 - 6 - 0240 - 010 - 018	Facility maintenance	2,266	4,004	1,930	2,733	2,902	1,092	2,431		2,431
1 - 6 - 0240 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0240 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0240 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0240 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0240 - 020 - 026	EHT	2,128	1,786	2,578	2,164	2,578	1,409	2,530		2,530
1 - 6 - 0240 - 020 - 027	WSIB	7,135	7,883	7,647	7,555	7,647	4,971	7,647		7,647
Sub total		117,158	97,961	133,148	116,089	142,448	70,315	139,904	-	139,904
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Facility Costs										
1 - 6 - 0240 - 110 - 098	Building Repairs & Maint.	7,276	7,931	7,000	7,403	7,000	4,007	7,000		7,000
1 - 6 - 0240 - 120 - 123	Snow removal	3,480	2,422	4,000	3,301	4,000	3,856	5,000		5,000
1 - 6 - 0240 - 120 - 125	Yard Maintenance	-	165	132	99	1,000	-	1,000		1,000
1 - 6 - 0240 - 150 - 151	Hydro	773	1,689	2,837	1,767	3,000	1,578	3,000		3,000
1 - 6 - 0240 - 150 - 152	Heat	2,601	1,019	1,306	1,642	3,000	1,357	3,000		3,000
1 - 6 - 0240 - 150 - 153	Water	237	156	158	184	1,000	82	1,000		1,000
1 - 6 - 0240 - 270 - 276	Telephone	2,306	1,730	1,890	1,975	3,000	1,174	3,000		3,000
		16,674	15,113	17,323	16,370	22,000	12,053	23,000	-	23,000
Operating/Material costs										
1 - 6 - 0240 - 080 - 081	Fuel	4,540	2,522	1,779	2,947	5,000	1,073	5,000		5,000
1 - 6 - 0240 - 080 - 082	Vehicle Repairs & Maint	1,993	5,667	3,496	3,719	6,000	-	6,000		6,000
Sub total		6,533	8,190	5,274	6,666	11,000	1,073	11,000	-	11,000
External Contracts										
		-	-	-	-	-	-	-	-	-
Other Costs										
		-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		140,365	121,263	155,746	139,125	175,448	83,441	173,904	-	173,904



**DEPARTMENT
PROGRAM**

**FIRE SERVICES
Maryhill Station**

PROGRAM REVENUE



DEPARTMENT FIRE SERVICES
PROGRAM St. Jacob's Station

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	141,358	177,925	219,487	179,590	217,364	121,358	226,499	-	226,499
Facility Costs	40,025	36,169	45,349	40,515	46,500	29,675	53,500	-	53,500
Operating/Material Costs	20,589	19,584	14,111	18,095	22,000	21,080	22,000	-	22,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	201,972	233,679	278,947	238,199	285,864	172,113	301,999	-	301,999

PROGRAM - REVENUE

Interfund Transfer	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	-	-	-	-	-
NET	201,972	233,679	278,947	238,199	285,864	172,113	301,999	-	301,999



DEPARTMENT FIRE SERVICES
PROGRAM St. Jacob's Station

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 Year Avg ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 0250 - 010 - 008	Standby	13,119	21,561	25,668	20,116	33,250	22,068	42,000		42,000
1 - 6 - 0250 - 010 - 012	Fire Calls	54,848	58,295	83,150	65,431	65,737	47,426	78,417		78,417
1 - 6 - 0250 - 010 - 014	Training	51,559	68,932	82,905	67,799	86,567	34,473	74,081		74,081
1 - 6 - 0250 - 010 - 015	Administration	4,531	6,087	5,663	5,427	9,710	6,847	11,484		11,484
1 - 6 - 0250 - 010 - 017	Vehicle maintenance	4,273	6,642	6,488	5,801	6,488	541	5,444		5,444
1 - 6 - 0250 - 010 - 018	Facility Maintenance	1,706	2,393	2,468	2,189	2,468	1,166	1,930		1,930
1 - 6 - 0250 - 020 - 021	CPP	-	-	-	-	-	-	-		-
1 - 6 - 0250 - 020 - 022	EI	-	-	-	-	-	-	-		-
1 - 6 - 0250 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0250 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0250 - 020 - 026	EHT	2,742	3,493	2,712	2,982	2,712	2,267	2,712		2,712
1 - 6 - 0250 - 020 - 027	WSIB	8,578	10,521	10,431	9,844	10,431	6,571	10,431		10,431
	Sub total	141,358	177,925	219,487	179,590	217,364	121,358	226,499	-	226,499
Facility Costs										
1 - 6 - 0250 - 110 - 098	Building Repairs & Maint	20,110	12,344	20,000	17,485	20,000	14,812	25,000		25,000
1 - 6 - 0250 - 120 - 123	Snow removal	5,699	3,760	6,000	5,153	6,000	5,820	7,000		7,000
1 - 6 - 0250 - 120 - 125	Yard Maintenance	-	472	1,500	657	1,500	-	1,500		1,500
1 - 6 - 0250 - 150 - 151	Hydro	3,524	4,332	4,688	4,181	4,500	2,230	4,500		4,500
1 - 6 - 0250 - 150 - 152	Heat	3,869	7,659	5,541	5,690	5,000	4,155	6,000		6,000
1 - 6 - 0250 - 150 - 153	Water/sewer	768	768	768	768	1,500	472	1,500		1,500
1 - 6 - 0250 - 270 - 276	Telephone	6,055	6,834	6,852	6,580	8,000	2,186	8,000		8,000
	Sub total	40,025	36,169	45,349	40,515	46,500	29,675	53,500	-	53,500
Operating/Material Costs										
1 - 6 - 0250 - 080 - 081	Fuel - St. Jacobs	4,323	4,348	3,508	4,059	5,000	2,266	5,000		5,000
1 - 6 - 0250 - 080 - 082	Vehicle Repairs & Maint - St. Jac	16,266	15,237	10,603	14,035	17,000	18,814	17,000		17,000
	Sub total	20,589	19,584	14,111	18,095	22,000	21,080	22,000	-	22,000
External Contracts										
		-	-	-	-	-	-	-	-	-
Other Costs										
		-	-	-	-	-	-	-	-	-
	TOTAL - Expenses	201,972	233,679	278,947	238,199	285,864	172,113	301,999	-	301,999
PROGRAM REVENUE										
	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenues	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	-	-	-	-	-
	NET	201,972	233,679	278,947	238,199	285,864	172,113	301,999	-	301,999

To replace aging overhead door openers



New Initiative Request Form

FIR-01

Department: Fire Services

Initiative Type: Core Need / Risk Reduction

Current Status

Priority Area Infrastructure Renewal / Core Service

Summary of Request:		Additional Contribution for Fire Equipment and Vehicle Replacement Reserve		
Detailed Description:				
The current long term capital analysis for Fire vehicles and equipment predict that an additional annual contribution of \$500,000 annually is required at current replacement costs in order for the long term fire capital plan to be sustainable. This contribution covers both vehicles and fire fighting equipment.				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?	Having modern and reliable equipment is essential to the delivery of fire services and emergency responses. It is also critical to the health and safety of the firefighting team.			
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?	Having a predictable reliable reserve contribution reduces the need for spikes in future tax increases and allows for more predictable budgets.			
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	Having reliable vehicles and equipment allows fire services to serve the community and respond to calls reliably.			
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?	Other options could be to extend the life of existing vehicles. We have already looked at reducing the size of some replacement vehicles and looking at used vehicles.			
Risks: What are the risks of not completing the initiative?	Equipment must be replaced regularly or it is a health and safety risk for firefighting staff. Having reliable vehicles is essential to respond to emergency calls.			
Key Performance Indicators (KPIs) - How would you measure success?	The measure of success would be a fully funded 10-20 year equipment program and not have a reserve deficit.			
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 200,000	Tax Levy Increase	\$ 200,000	\$ 200,000	
Finance Comments:				
This request is planned to be a phased in increase to the tax levy with \$200K in 2026, 2027 and 2028.				

CORPORATE SERVICES

DEPARTMENT OVERVIEW

- Grants
- By-law Enforcement
- Clerks Division
- Communications
- Human Resources
- Information Technology
- Corporate Overhead

The Clerks' Division is responsible for providing meeting support to Council and Committees, including orientation and training, while ensuring compliance with legislation as well as Township By-laws. This Division also has responsibility for community grants, elections and records management. The Communications Budget, including the Township's website, social engagement platform and social media is now shown separately for improved transparency.

Information Technology (IT) is responsible for supporting Township staff on all hardware and software-related needs, from mobile devices, computers, desktop applications to server and networking needs. IT maintains public wireless connections in facilities and is

responsible for security of corporate systems. It supports users at the Administration Office, Woolwich Memorial Centre, Breslau Community Centre, Operations Yards, St. Jacobs Arena and six fire stations. As the Township grows, IT looks to find efficiencies by automating work and providing online services to residents like self-service portals.

By-law Enforcement supports our communities by responding to complaints about by-law infractions. The division is also responsible for licencing, the school crossing guard program and the new Administrative Monetary Penalty System that has been successful in diverting most administrative offences out of the court system, making dispute resolution efficient, effective and customer service focused.

Human Resources (HR) is responsible for providing HR management programs and services consistent with Council policies, Township procedures, and regulatory requirements to enable the Township to meet its business and service goals. This division supports other departments with staff recruitment, onboarding, training, retention and offboarding. HR staff lead the Township's health and safety program.

BUDGET PRESSURES

As noted above, the province recently announced a further 15% reduction to the Township's only remaining operating grant, the OMPF.

The IT department continues to see increased costs to annual software subscriptions and are taking on the cost of the new Human Resources and Financial Software in the IT budget since these programs support the entire corporation. The cost of hardware like computers and network equipment continues to be volatile due to tariffs and consumer demand.

Calls for By-law Enforcement services continue to grow with the overall growth in the community and at times, high service level expectations.

2026 BUDGET HIGHLIGHTS

On October 7, the Elmira Lawn Bowling Club presented to Council to request a \$10,571 capital grant to build two accessible entrances to the club. In lieu of a grant, this project will be combined with other capital work being completed on the building by RCS, if sufficient funds remain.

The grants budget also:

- includes cost of living increases that were pre-approved for the term of Council
- includes minor increases to the Equity, Diversity, Inclusion and Belonging (EDIB) and miscellaneous grant categories to reflect previous years actuals

- does not include an incomplete capital grant request submitted by the Woolwich Gymnastics Club for \$75,000

The only notable change to the Clerks portion of the budget is an increase in municipal elections and associated part-time salaries since 2026 is an election year. These increased costs are offset by an interfund transfer from the Election Reserve.

The Communications budget includes a new transfer to reserve line to start building a fund to cover repair and replacement costs of the Municipal Digital Sign launched in 2025.

The Information Technology (IT) budget includes the subscription costs for two new significant corporate enterprise software costs: the integrated Human Resources and Payroll software system and the new Financial System.

In By-law Enforcement, 2025 was the first full year using the Administrative Monetary Penalty System (AMPS), so both expenses and revenues have been updated to reflect updated projections. The professional services budget line has been further reduced following the AMPS implementation. This budget includes the first full year of costs for new AMPS software approved by Council on August 12. Revenue projections include a thorough

analysis of fees and charges as well as increasing the in-house response to property standards calls.

Human Resources has a new budget line for Labour Relations costs that were previously coded to the miscellaneous account.

The Corporate Overhead budget also falls under Corporate Services, which includes a \$35,000 reduction to the OMPF grant as noted above.



DEPARTMENT **CORPORATE SERVICES**
PROGRAM **Function Summary**

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ADJUSTMENTS	2026 BUDGET
Grants	85,219	65,006	75,955	95,748	71,664	68,987	73,460	-	73,460
Clerk's Division	516,782	426,073	503,116	481,990	486,160	420,421	646,642	-	646,642
Communications	27,724	34,818	36,879	33,140	45,200	39,544	50,200	-	50,200
Information Technology (IT)	486,540	516,347	590,889	531,259	677,209	596,834	841,098	(7,055)	834,043
Enforcement	291,836	339,741	398,664	346,959	404,516	365,756	447,239	(6,180)	441,059
Crossing Guards	53,812	55,947	59,240	417,878	56,225	43,172	57,828	-	57,828
Human Resources	155,778	223,083	242,641	207,167	260,932	224,257	273,912	-	273,912
Corporate Overhead	197,573	180,904	200,643	193,040	216,927	190,095	221,894	(2,179)	219,715
TOTAL -Expenditures	1,815,264	1,841,919	2,108,027	2,307,181	2,218,833	1,949,066	2,612,272	(15,414)	2,596,858

PROGRAM - REVENUE

Grants	33,613	5,000	8,590	15,734	-	-	-	-	-
Clerk's Division	148,666	62,421	60,198	90,429	33,900	28,968	126,000	-	126,000
Communications	-	-	-	-	2,500	5,428	5,200	-	5,200
Information Technology (IT)	250	-	864	371	500	814	500	-	500
Enforcement	89,266	119,778	124,844	111,296	135,420	121,020	153,375	-	153,050
Crossing Guards	-	-	-	-	-	-	-	-	-
Human Resources	-	251	-	84	84	-	-	-	-
Corporate Overhead	526,800	477,800	438,518	481,039	571,767	541,971	569,767	(35,600)	534,167
TOTAL - Revenue	798,596	665,250	633,014	698,953	744,171	698,200	854,842	(35,600)	818,917
NET	1,016,668	1,176,669	1,475,012	1,608,228	1,474,662	1,250,866	1,757,430	20,186	1,777,941



DEPARTMENT PROGRAM **CORPORATE SERVICES**
Department Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	ADJUSTMENTS	2026 BUDGET
Staff/Committee Costs	1,117,596	1,222,020	1,423,601	1,254,406	1,455,841	1,246,964	1,595,567	(1,180)	1,594,387
Equipment Costs	216,163	221,096	253,100	230,120	320,209	298,737	464,085	(7,000)	457,085
Facility Costs	54,975	40,024	44,640	227,319	48,764	44,700	48,312	-	48,312
Operating/Material Costs	165,683	166,892	180,305	170,960	193,649	176,575	201,189	(2,234)	198,955
External Contracts	59,575	83,789	82,581	78,860	89,743	80,132	96,434	(5,000)	91,434
Other costs	201,272	108,097	123,799	345,516	110,627	101,958	206,685	-	206,685
TOTAL -Expenditures	1,815,264	1,841,919	2,108,027	2,307,181	2,218,833	1,949,066	2,612,272	(15,414)	2,596,858

PROGRAM - REVENUE

Inter fund Transfer	291,286	206,856	202,325	233,489	342,567	305,771	435,167	-	435,167
Fees and Charges	138,127	161,038	171,922	157,029	153,320	145,601	173,750	-	173,750
Provincial Grants	326,800	277,800	236,200	280,267	238,800	236,200	236,200	(35,600)	200,600
Other Revenue	42,383	19,556	22,568	28,169	9,484	10,628	9,725	-	9,400
TOTAL - Revenue	798,596	665,250	633,014	698,953	744,171	698,200	854,842	(35,600)	818,917
NET LEVY	1,016,668	1,176,669	1,475,012	1,608,228	1,474,662	1,250,866	1,757,430	20,186	1,777,941



**DEPARTMENT
PROGRAM**

**CORPORATE SERVICES
Grants**

PROGRAM - EXPENDITURES

Annual Grants

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
1-6-3100-220-248	Woolwich Community Services (WCS)	11,363		-	5,682	-	-	-		-
1-6-3100-220-248	WCS - Youth Centre	11,363	14,000	14,420	13,261	14,781	14,781	15,151		15,151
1-6-3100-220-248	Community Care Concepts of Woolwich	11,363	11,590	11,938	11,630	12,236	12,236	12,542		12,542
1-6-3100-220-248	Woolwich Counseling Services	9,105	14,000	14,420	12,508	14,781	14,781	15,151		15,151
1-6-3100-220-248	School Safety Patrol	-	1,637	1,637	1,091	1,637	1,637	1,637		1,637
1-6-3100-220-248	St. Boniface & Maryhill Historical Society Inc	1,800		1,799	1,799	-	1,500	-		-
1-6-3100-220-248	Horticultural Society	1,500	1,500	1,500	1,500	1,500	10,000	1,500		1,500
1-6-3100-220-248	Woolwich Seniors Association	10,000	10,000	10,000	10,000	10,000	2,980	10,000		10,000
1-6-3100-220-248	Three Sisters Cultural Centre	10,000		-	5,000	-	-	-		-
1-6-3100-220-248	HopeSpring Cancer Support Centre	7,500		-	3,750	-	-	-		-
1-6-3100-220-248	Mennonite Central Committee (Ukraine Relie	10,000		-	5,000	-	-	-		-
1-6-3100-220-248	Hearts Open For Everyone (HOPE)		3,000	-	1,500	2,980	-	2,980		2,980
1-6-3100-220-248	Shelter Movers Southwestern Ontario			3,150	3,150	4,000	4,000	4,000		4,000
										-

Non-Annual Grants

1-6-3100-220-246	EDI Grants			10,516	10,516	5,000	5,065	5,500		5,500
1-6-3100-220-247	Arts and Culture			5,500	5,500	3,000	1,632	3,000		3,000
1-6-3100-220-300	Miscellaneous (including travel assistance)	1,225	9,279	1,075	3,860	1,750	375	2,000		2,000
	TOTAL Expenses	85,219	65,006	75,955	95,748	71,664	68,987	73,460	-	73,460

PROGRAM - REVENUE

1-5-3100-870-300	Miscellaneous	-	-	-	-	-	-	-		-
1-5-3100-190-948	Transfer from Reserves	23,613	-	5,590	9,734	-	-	-		-
1-5-3100-190-949	Transfer from Reserve Funds	10,000	5,000	3,000	6,000	-	-	-		-
	TOTAL - Revenue	33,613	5,000	8,590	15,734	-	-	-	-	-
	NET	51,606	60,006	67,365	80,013	71,664	68,987	73,460	-	73,460



**DEPARTMENT CORPORATE SERVICES
PROGRAM Clerks Division**

2025 Full-time Equivalent 3.50
2026 Full-time Equivalent 3.50

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	389,882	372,725	448,640	403,749	448,060	386,352	521,042	-	521,042
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs	-	-	-	-	-	-	-	-	-
	Operating/Material Costs	11,720	10,454	10,778	10,984	9,000	7,584	10,050	-	10,050
	External Contracts	8,666	15,275	18,698	14,213	4,100	3,568	4,000	-	4,000
	Other costs	106,515	27,619	25,000	53,045	25,000	22,917	111,550	-	111,550
	TOTAL Expenditures	516,782	426,073	503,116	481,990	486,160	420,421	646,642	-	646,642
<u>PROGRAM - REVENUE</u>										
	Interfund Transfers	91,286	6,856	1,541	33,227	5,000	-	99,600	-	99,600
	Fees and Charges	50,481	43,458	49,859	47,933	21,500	20,464	19,000	-	19,000
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	6,900	12,107	8,798	9,268	7,400	8,504	7,400	-	7,400
	TOTAL - Revenue	148,666	62,421	60,198	90,429	33,900	28,968	126,000	-	126,000
	NET	368,115	363,652	442,918	391,562	452,260	391,453	496,878	-	520,642



DEPARTMENT CORPORATE SERVICES
PROGRAM Clerks Division

PROGRAM EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0120 - 010 - 001	Full Time Salaries	266,935	267,541	306,797	280,424	326,520	264,862	363,388		363,388
1 - 6 - 0120 - 010 - 002	Part Time Salaries	26,884	13,900	27,752	22,845	16,522	19,822	30,257		30,257
1 - 6 - 0120 - 020 - 021	CPP	12,851	12,478	14,852	13,393	14,215	14,164	16,542		16,542
1 - 6 - 0120 - 020 - 022	EI	4,661	4,423	5,258	4,780	4,913	4,761	5,775		5,775
1 - 6 - 0120 - 020 - 023	Group Benefits	28,938	23,506	35,218	29,221	26,596	31,532	38,009		38,009
1 - 6 - 0120 - 020 - 025	OMERS	28,980	27,455	33,484	29,973	34,751	30,777	39,825		39,825
1 - 6 - 0120 - 020 - 026	EHT	5,798	5,496	6,514	5,936	6,367	6,062	7,676		7,676
1 - 6 - 0120 - 020 - 027	WSIB	8,858	9,136	9,897	9,297	9,576	9,034	10,970		10,970
1 - 6 - 0120 - 040 - 041	Mileage	590	131	733	485	250	39	250		250
1 - 6 - 0120 - 040 - 044	Staff Membership Fees	1,350	997	915	1,087	1,350	720	1,350		1,350
1 - 6 - 0120 - 040 - 046	Training and Development	4,037	7,663	7,222	6,307	7,000	4,577	7,000		7,000
Staff Costs		389,882	372,725	448,640	403,749	448,060	386,352	521,042	-	521,042
<u>Equipment Costs</u>										
Facility Costs		-	-	-	-	-	-	-	-	-
<u>Operating/Material Costs</u>										
1 - 6 - 0120 - 200 - 202	Records Management	2,339	2,037	1,823	2,067	2,100	2,686	2,100		2,100
1 - 6 - 0120 - 200 - 203	Meeting Expenses	939	838	551	776	300	429	300		300
1 - 6 - 0120 - 270 - 276	Telephone	576	314	307	399	200	184	300		300
1 - 6 - 0120 - 270 - 282	Marriage Licence Forms	3,840	3,840	1,920	3,200	3,850	1,920	3,350		3,350
1 - 6 - 0120 - 270 - 864	Accessibility - General	-	901	1,101	667	1,000	-	1,000		1,000
1 - 6 - 0120 - 270 - 867	Marriage Ceremonies	4,025	2,525	5,076	3,875	1,550	2,364	3,000		3,000
Operating/Material Costs		11,720	10,454	10,778	10,984	9,000	7,584	10,050	-	10,050
<u>External Contracts</u>										
1 - 6 - 0120 - 250 - 251	Legal	8,666	15,275	18,698	14,213	4,100	3,568	4,000		4,000
1 - 6 - 0120 - 200 - 251	Legal Title Searches	-	-	-	-	-	-	-		-
External Contracts		8,666	15,275	18,698	14,213	4,100	3,568	4,000	-	4,000
<u>Other Costs</u>										
1 - 6 - 0120 - 190 - 961	Transfer to Election Reserve	20,000	22,500	25,000	22,500	25,000	22,917	30,000		30,000
1 - 6 - 0120 - 200 - 201	Municipal Elections	86,515	5,119	-	30,545	-	-	81,550		81,550
Other Costs		106,515	27,619	25,000	53,045	25,000	22,917	111,550	-	111,550
TOTAL Expenditures		516,782	426,073	503,116	481,990	486,160	420,421	646,642	-	646,642



DEPARTMENT CORPORATE SERVICES
PROGRAM Clerks Division

PROGRAM REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	ADJUSTMENTS	2026 BUDGET
1 - 5 - 0120 - 975 - 948	Interfund Transfers	91,286	6,856	1,541	33,227	5,000	-	99,600	-	99,600
	<u>Fees & Charges</u>									
1 - 5 - 0120 - 830 - 282	Licences - Marriage	13,920	10,895	9,000	11,272	11,000	10,230	11,000		11,000
1 - 5 - 0120 - 830 - 835	Licenses - Trailers	14,080	14,352	15,072	14,501	-	-	-		-
1 - 5 - 0120 - 870 - 834	Licenses - Plumbing	435	-	303	246	-	-	-		-
1 - 5 - 0120 - 870 - 866	Marriage Ceremonies	9,524	7,656	9,816	8,999	7,500	6,700	8,000		8,000
1 - 5 - 0120 - 870 - 871	Licenses - Lottery	2,651	372	5,044	2,689	3,000	3,534	-		-
1 - 5 - 0120 - 870 - 878	Licenses - Sales	9,261	9,643	10,450	9,785	-	-	-		-
1 - 5 - 0120 - 870 - 868	Licences - Fireworks	610	540	175	442	-	-	-		-
	<u>Fees & Charges</u>	50,481	43,458	49,859	47,933	21,500	20,464	19,000	-	19,000
	<u>Provincial Grants</u>									
	Provincial Grants	-	-	-	-	-	-	-	-	-
	<u>Other Revenue</u>									
1 - 5 - 0120 - 870 - 300	Miscellaneous	6,900	12,107	8,798	9,268	7,400	8,504	7,400		7,400
	<u>Other Revenue</u>	6,900	12,107	8,798	9,268	7,400	8,504	7,400	-	7,400
	TOTAL - Revenue	148,666	62,421	60,198	90,429	33,900	28,968	126,000	-	126,000
	NET	368,115	363,652	442,918	391,562	452,260	391,453	520,642	-	520,642



DEPARTMENT CORPORATE SERVICES
PROGRAM Communications Division

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	-	-	-	-	-	-	-	-	-
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs	-	-	-	-	-	-	-	-	-
	Operating/Material Costs	27,724	34,818	36,879	33,140	45,200	39,544	47,600	-	47,600
	External Contracts	-	-	-	-	-	-	-	-	-
	Other costs	-	-	-	-	-	-	2,600	-	2,600
	TOTAL Expenditures	27,724	34,818	36,879	33,140	45,200	39,544	50,200	-	50,200

PROGRAM - REVENUE

	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	-	-	-	-	2,500	5,428	5,200	-	5,200
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	2,500	5,428	5,200	-	5,200
	NET	27,724	34,818	36,879	33,140	42,700	34,117	45,000	-	45,000



DEPARTMENT CORPORATE SERVICES
PROGRAM Clerks Division

PROGRAM EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2025 BUDGET	ADJUSTMENTS	2026 BUDGET
	<u>Staff Costs</u>									
	Staff Costs	-	-	-	-	-	-	-	-	-
	<u>Equipment Costs</u>									
	Equipment Costs	-	-	-	-	-	-	-	-	-
	<u>Facility Costs</u>									
	Facility Costs	-	-	-	-	-	-	-	-	-
	<u>Operating/Material Costs</u>									
	Operating/Material Costs	-	-	-	-	-	-	-	-	-
	<u>External Contracts</u>									
	External Contracts	-	-	-	-	-	-	-	-	-
	<u>Communications Operating</u>									
1 - 6 - 0190 - 200 - 451	Website Maintenance	17,999	23,432	17,267	19,566	27,500	25,390	27,500		27,500
1 - 6 - 0120 - 270 - 273	Advertising/Promotion	6,821	8,325	9,648	8,265	6,500	4,584	7,500		7,500
1 - 6 - 0120 - 270 - 283	Social Media	471	929	3,146	1,515	3,200	3,348	3,600		3,600
1 - 6 - 0120 - 250 - 255	Professional Services	2,435	2,132	6,818	3,795	8,000	5,342	8,000		8,000
1 - 6 - 0120 - 270 - 286	Municipal Signage Program	-	-	-	-	-	880	1,000		1,000
	Communications	27,724	34,818	36,879	33,140	45,200	39,544	47,600	-	47,600
	<u>Other Costs</u>									
1 - 6 - 0120 NEW	Transfer to reserve							2,600		2,600
	Other Costs	-	-	-	-	-	-	2,600	-	2,600
	TOTAL Expenditures	27,724	34,818	36,879	33,140	45,200	39,544	50,200	-	50,200



DEPARTMENT CORPORATE SERVICES
PROGRAM Clerks Division

PROGRAM REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2025 BUDGET	ADJUSTMENTS	2026 BUDGET
1 - 5 - 0120 - 975 - 948	Interfund Transfers	-	-	-	-	-	-	-	-	-
	<u>Fees & Charges</u>									
1 - 5 0120 870 - 829	Communications - Digital Sign	-	-	-	-	2,500	5,428	5,200		5,200
	Fees & Charges	-	-	-	-	2,500	5,428	5,200	-	5,200
	<u>Provincial Grants</u>									
	Provincial Grants	-	-	-	-	-	-	-	-	-
	<u>Other Revenue</u>									
	Other Revenue	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	2,500	5,428	5,200	-	5,200
	NET	27,724	34,818	36,879	33,140	42,700	34,117	45,000	-	45,000



DEPARTMENT CORPORATE SERVICES
PROGRAM Information Technology (IT) Services

2025 Full-time Equivalent 3.10
 2026 Full-time Equivalent 3.10

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	252,525	276,376	317,185	282,029	335,224	285,163	356,987	-	356,987
	Equipment Costs	210,501	216,943	249,390	225,611	317,959	291,455	460,085	(7,000)	453,085
	Facility Costs	-	-	-	-	-	-	-	-	-
	Operating/Material Costs	23,515	23,028	24,314	23,619	23,526	20,217	23,526	(55)	23,471
	External Contracts	-	-	-	-	500	-	500	-	500
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL - Expenditures	486,540	516,347	590,889	531,259	677,209	596,834	841,098	(7,055)	834,043

PROGRAM - REVENUE

	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	250	-	864	371	500	814	500	-	500
	TOTAL - Revenue	250	-	864	371	500	814	500	-	500
	NET	486,290	516,347	590,025	530,887	676,709	596,021	840,598	(7,055)	833,543



DEPARTMENT CORPORATE SERVICES
PROGRAM Information Technology (IT) Services

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0190 - 010	- 001 Full Time Salaries	189,941	206,052	230,014	208,669	244,666	200,746	262,607		262,607
1 - 6 - 0190 - 020	- 021 CPP	9,107	10,185	11,674	10,322	12,436	11,599	12,768		12,768
1 - 6 - 0190 - 020	- 022 EI	3,494	3,649	4,056	3,733	4,316	3,870	4,553		4,553
1 - 6 - 0190 - 020	- 023 Group Benefits	26,216	25,606	31,684	27,836	32,100	30,253	32,082		32,082
1 - 6 - 0190 - 020	- 025 OMERS	12,835	15,228	23,275	17,113	24,375	21,497	26,741		26,741
1 - 6 - 0190 - 020	- 026 EHT	3,683	3,972	4,499	4,051	4,771	4,304	5,121		5,121
1 - 6 - 0190 - 020	- 027 WSIB	5,690	6,653	7,119	6,487	7,560	6,467	8,115		8,115
1 - 6 - 0190 - 040	- 041 Mileage	225	571	656	484	500	367	500		500
1 - 6 - 0190 - 040	- 044 Membership	454	463	463	460	500	496	500		500
1 - 6 - 0190 - 040	- 046 Training & Development	881	3,996	3,745	2,874	4,000	5,566	4,000		4,000
Staff Costs		252,525	276,376	317,185	282,029	335,224	285,163	356,987	Added costs for new Human Resources and Financial Systems	356,987
<u>Equipment Costs</u>										
1 - 6 - 0190 - 200	- 287 Corporate Enterprise Softw:	123,126	123,761	129,414	125,434	155,473	136,957	255,585		255,585
1 - 6 - 0190 - 200	- 362 Staff Licences	29,047	30,041	29,009	29,366	34,212	38,726	54,000	(7,000)	47,000
1 - 6 - 0190 - 200	- 377 Infrastructure and Security	50,761	59,171	87,719	65,884	117,274	111,969	139,500		139,500
1 - 6 - 0190 - 758	- 300 Minor capital	2,735	1,503	218	1,485	2,500	1,582	2,500		2,500
1 - 6 - 0190 - 090	- 098 Repairs	4,831	2,467	3,029	3,442	8,500	2,221	8,500		8,500
Equipment Costs		210,501	216,943	249,390	225,611	317,959	291,455	460,085	(7,000)	453,085
<u>Facility Costs</u>										
Facility Costs		-	-	-	-	-	-	-	-	-
<u>Oper/Mat. Costs</u>										
1 - 6 - 0190 - 190	- 962 Trsf to Insurance Reserve	1,731	1,814	2,088	1,878	2,226	2,041	2,226	(55)	2,171
1 - 6 - 0190 - 200	- 272 Supplies	341	271	776	463	1,000	320	1,000		1,000
1 - 6 - 0190 - 200	- 261 Fibre Connection Maint.	21,175	20,771	21,261	21,069	20,000	17,573	20,000		20,000
1 - 6 - 0190 - 270	- 276 Telephone	268	172	189	209	300	284	300		300
Oper/Mat. Costs		23,515	23,028	24,314	23,619	23,526	20,217	23,526	(55)	23,471
<u>External Contracts</u>										
1 - 6 - 0190 - 010	- 121 Professional Services	-	-	-	-	500	-	500		500
External Contracts		-	-	-	-	500	-	500	-	500
TOTAL - Expenditures		486,540	516,347	590,889	531,259	677,209	596,834	841,098	(7,055)	834,043
<u>PROGRAM - REVENUE</u>										
1 - 5 - 0190 - 190	- 949 Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees & charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
1 - 5 - 0190 - 870	- 300 Other Revenue	250	-	864	371	500	814	500		500
TOTAL - Revenue		250	-	864	371	500	814	500	-	500
NET		486,290	516,347	590,025	530,887	676,709	596,021	840,598	(7,055)	833,543

**DEPARTMENT CORPORATE SERVICES****PROGRAM By-Law Enforcement (combined with Animal Control)**

2025 Full-time Equivalent 3.20

2026 Full-time Equivalent 3.20

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENT	2026 BUDGET
Staff Costs	242,271	288,656	322,876	284,601	327,010	289,010	350,740	(1,180)	349,560
Equipment Costs	5,662	4,154	3,610	4,475	2,250	7,282	4,000	-	4,000
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs Costs	2,568	2,109	1,875	2,184	6,550	5,776	7,890	-	7,890
External Contracts	33,025	34,914	50,254	42,943	59,743	57,744	70,534	(5,000)	65,534
Other Costs	8,310	9,909	20,048	12,756	8,963	5,943	14,075	-	14,075
TOTAL - Expenditures	291,836	339,741	398,664	346,959	404,516	365,756	447,239	(6,180)	441,059

PROGRAM - REVENUE

Interfund Transfers	-	-	784	261	2,000	-	2,000	-	2,000
Fees and Charges	87,647	117,580	122,063	109,097	129,320	119,709	149,550	-	149,550
Provincial Grants	-	-	-	-	2,600	-	-	-	-
Other revenues	1,620	2,198	1,997	1,938	1,500	1,311	1,825	-	1,500
TOTAL - Revenue	89,266	119,778	124,844	111,296	135,420	121,020	153,375	-	153,050
NET	202,569	219,963	273,820	235,663	269,096	244,736	293,864	(6,180)	288,009

DEPARTMENT CORPORATE SERVICES

PROGRAM By-Law Enforcement (combined with Animal Control)

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0520 - 010 - 001	Salaries	123,759	154,235	180,773	152,922	192,529	157,635	202,933		202,933
1 - 6 - 0520 - 010 - 002	Part Time Salaries	57,581	57,538	53,807	56,309	59,853	55,252	65,000	(1,180)	63,820
1 - 6 - 0520 - 020 - 021	CPP	9,063	11,402	11,387	10,617	9,151	11,904	13,252		13,252
1 - 6 - 0520 - 020 - 022	EI	3,460	4,242	4,164	3,956	3,184	4,134	4,700		4,700
1 - 6 - 0520 - 020 - 023	Group Benefits	21,202	22,007	23,386	22,198	24,711	21,889	23,253		23,253
1 - 6 - 0520 - 020 - 025	OMERS	12,097	22,050	28,079	20,742	19,779	20,088	21,247		21,247
1 - 6 - 0520 - 020 - 026	EHT	3,566	4,231	4,568	4,122	3,754	4,465	5,225		5,225
1 - 6 - 0520 - 020 - 027	WSIB	5,521	7,086	7,224	6,610	5,949	6,709	8,279		8,279
1 - 6 - 0520 - 040 - 041	Mileage	2,244	1,419	2,843	2,169	1,600	3	100		100
1 - 6 - 0520 - 040 - 044	Membership fees	490	548	819	619	800	223	750		750
1 - 6 - 0520 - 040 - 046	Training and Development	2,407	2,678	4,392	3,159	4,200	5,255	4,500		4,500
1 - 6 - 0520 - 040 - 048	Uniforms	881	1,220	1,433	1,178	1,500	1,454	1,500		1,500
Staff Costs		242,271	288,656	322,876	284,601	327,010	289,010	350,740	(1,180)	349,560
<u>Equipment Costs</u>										
1 - 6 - 0520 - 080 - 081	Fuel	2,227	1,432	1,148	1,603	1,500	5,412	3,000		3,000
1 - 6 - 0520 - 080 - 082	External Repairs	3,195	2,722	2,462	2,793	750	1,870	1,000		1,000
1 - 6 - 0520 - 080 - 362	License Fee	240	-	-	80	-	-	-		-
Equipment Costs		5,662	4,154	3,610	4,475	2,250	7,282	4,000	-	4,000
<u>Operating Costs</u>										
1 - 6 - 0520 - 200 - 213	Compensation/animal kill	200	-	-	67	200	200	200		200
1 - 6 - 0520 - 200 - 214	Animal/Wildlife Control	-	-	-	-	-	-	-		-
1 - 6 - 0520 - 200 - XXX	Property Cleanups	-	-	-	-	2,000	-	-		-
1 - 6 - 0520 - 200 - 224	Appeal Committee Expenses	297	-	-	99	400	-	-		-
1 - 6 - 0520 - 200 - 272	Other supplies	1,918	1,314	1,016	1,416	500	424	1,250		1,250
1 - 6 - 0520 - 270 - 276	Telephone	153	795	859	602	750	852	1,190		1,190
1 - 6 - 0520 - 270 - 297	Ministry of Transportation Fees	-	-	-	-	1,200	4,000	4,000		4,000
1 - 6 - 0520 - 270 - 298	Appeals and Hearings	-	-	-	-	1,500	300	1,250		1,250
Operating Costs		2,568	2,109	1,875	2,184	6,550	5,776	7,890	-	7,890

DEPARTMENT 1 CORPORATE SERVICES**PROGRAM By-Law Enforcement (combined with Animal Control)**

External Contracts									
1 - 6 - 0520 - 200 - 223	Vet/boarding charges	17,981	19,074	23,192	20,082	23,623	23,609	37,194	37,194
1 - 6 - 0520 - 200 - 515	Animal Control Contract	9,682	10,498	12,488	10,889	12,720	12,713	-	-
1 - 6 - 0520 - 200 - 227	Software Support			5,318	5,318	3,800	7,811	16,340	16,340
1 - 6 - 0520 - 200 - 255	Professional Services	5,363	5,342	9,257	6,654	9,100	6,167	3,000	3,000
1 - 6 - 0520 - 250 - 251	Legal	-	-	-	-	10,500	7,444	14,000	(5,000) 9,000
External Contracts		33,025	34,914	50,254	42,943	59,743	57,744	70,534	(5,000) 65,534
Other Costs									
1 - 6 - 0520 - 190 - 965	Transfer to Equipment Reserve Fund	4,375	4,375	4,813	4,521	4,813	4,412	9,625	9,625
1 - 6 - 0520 - 200 - 300	Miscellaneous	1,390	2,857	3,575	2,607	1,450	528	1,450	1,450
1 - 6 - 0520 - 200 - 301	Enforcement Tickets	1,170	-	2,178	1,116	1,200	655	-	-
1 - 6 - 0520 - 200 - 303	Enforcement Charges	1,376	2,677	9,483	4,512	1,500	348	3,000	3,000
Other Costs		8,310	9,909	20,048	12,756	8,963	5,943	14,075	- 14,075
TOTAL - Expenditures		291,836	339,741	398,664	346,959	404,516	365,756	447,239	(6,180) 441,059
PROGRAM - REVENUE									
1 - 5 - 0520 - 190 - 949	Interfund Transfers	-	-	784	261	2,000	-	2,000	2,000
1 - 5 - 0520 - 870 - 872	Parking Fines	35,984	45,270	59,485	46,913	46,750	50,840	55,400	55,400
1 - 5 - 0520 - 870 - 873	Non-Parking Fines	675	-	950	542	1,000	734	2,000	2,000
1 - 5 - 0520 - 870 - 898	By-law Exemption	1,635	1,925	630	1,397	1,500	1,470	1,500	1,500
1 - 5 - 0520 - 870 - 899	Appeal Committee Fees	250	-	-	83	250	-	250	250
1 - 5 - 0520 - 870 - 883	Kennel Fees	10,790	13,085	13,740	12,538	13,750	14,086	14,500	14,500
1 - 5 - 0520 - 870 - 880	Animal Control Fees	35,662	56,929	42,214	44,935	38,500	23,651	44,500	44,500
1 - 5 - 0120 - 870 - 871	Licenses - Lottery	2,651	372	5,044	2,689	3,000	3,534	3,500	3,500
1 - 5 - 0520 - 830 - 835	Licenses - Trailers	-	-	-	-	15,000	15,900	16,000	16,000
1 - 5 - 0520 - 870 - 834	Licenses - Plumbing	-	-	-	-	250	60	250	250
1 - 5 - 0520 - 870 - 878	Licenses - Sales	-	-	-	-	12,070	9,260	11,400	11,400
1 - 5 - 0520 - 870 - 868	Licences - Fireworks	-	-	-	-	250	175	250	250
Fees & Charges		87,647	117,580	122,063	109,097	132,320	119,709	149,550	- 149,550
1 - 5 - 0520 - 820 - 812	Student Grant	-	-	-	-	2,600	-	-	-
Provincial Grants		-	-	-	-	2,600	-	-	-
1 - 5 - 0520 - 870 - 200	Miscellaneous Recoverable	1,620	2,198	1,997	1,938	1,500	811	1,500	1,500
1 - 5 - 0520 - 870 - 300	Miscellaneous	-	-	-	-	-	500	325	-
Other Revenues		1,620	2,198	1,997	1,938	1,500	1,311	1,825	- 1,500
TOTAL - Revenue		89,266	119,778	124,844	111,296	138,420	121,020	153,375	- 153,050
NET		202,569	219,963	273,820	235,663	266,096	244,736	293,864	(6,180) 288,009



**DEPARTMENT CORPORATE SERVICES
PROGRAM Crossing Guards**

2025 Full-time Equivalent 0.00

2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENT	2026 BUDGET
Staff Costs	53,812	55,818	58,540	56,057	55,725	42,278	57,328	-	57,328
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	180,773	-	-	-	-	-
Operating/Material Costs	-	128	700	276	500	894	500	-	500
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	180,773	-	-	-	-	-
TOTAL -Expenditures	53,812	55,947	59,240	417,878	56,225	43,172	57,828	-	57,828
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees And Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	-	-	-	-	-
NET	53,812	55,947	59,240	417,878	56,225	43,172	57,828	-	57,828

DEPARTMENT CORPORATE SERVICES
PROGRAM Crossing Guards

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0530 - 010 - 002	Part Time Salaries	48,241	50,372	52,411	50,341	46,512	38,502	52,062		52,062
1 - 6 - 0530 - 020 - 021	CPP	385	649	700	578	4,805	515	750		750
1 - 6 - 0530 - 020 - 022	EI	1,067	1,147	1,218	1,144	1,060	993	1,092		1,092
1 - 6 - 0530 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		-
1 - 6 - 0530 - 020 - 025	OMERS	-	-	-	-	-	-	-		-
1 - 6 - 0530 - 020 - 026	EHT	939	980	1,022	980	986	843	1,015		1,015
1 - 6 - 0530 - 020 - 027	WSIB	1,453	1,640	1,618	1,571	1,562	1,267	1,609		1,609
1 - 6 - 0530 - 040 - 041	Mileage	1,575	500	1,147	1,074	300	-	300		300
1 - 6 - 0530 - 040 - 046	Training and Development	152	529	424	369	500	158	500		500
Staff Costs		53,812	55,818	58,540	56,057	55,725	42,278	57,328	-	57,328
Equipment Costs		-	-	-	-	-	-	-	-	-
Facility Costs		-	-	-	180,773	-	-	-	-	-
<u>Operating Costs</u>										
1 - 6 - 0530 - 200 - 272	Supplies	-	128	700	276	500	894	500		500
Operating Costs		-	128	700	276	500	894	500	-	500
Extrenal Contracts		-	-	-	-	-	-	-	-	-
Other Costs		-	-	-	180,773	-	-	-	-	-
TOTAL -Expenditures		53,812	55,947	59,240	417,878	56,225	43,172	57,828	-	57,828
<u>PROGRAM - REVENUE</u>										
Interfund Transfers		-	-	-	-	-	-	-	-	-
Fees & Charges		-	-	-	-	-	-	-	-	-
Provincial Grants		-	-	-	-	-	-	-	-	-
1 - 5 - 0530 - 829 - 829	Crossing Guard Reimbursement	-	-	-	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-	-	-
NET		53,812	55,947	59,240	417,878	56,225	43,172	57,828	-	57,828



DEPARTMENT CORPORATE SERVICES
PROGRAM Human Resources

2025 Full-time Equivalent 1.80

2026 Full-time Equivalent 1.80

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENT	2026 BUDGET
Staff Costs	129,477	176,635	218,485	174,866	227,532	194,274	241,512	-	241,512
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating costs	8,417	12,849	10,528	10,598	8,000	11,164	11,000	-	11,000
External Contracts	17,884	33,600	13,628	21,704	25,400	18,819	21,400	-	21,400
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL -Expenditures	155,778	223,083	242,641	207,167	260,932	224,257	273,912	-	273,912

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees & Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	251	-	84	84	-	-	-	-
TOTAL - Revenue	-	251	-	84	84	-	-	-	-
NET	155,778	222,832	242,641	207,084	260,848	224,257	273,912	-	273,912



DEPARTMENT CORPORATE SERVICES
PROGRAM Human Resources

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENT	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0116 - 010 - 001	Full time salaries	90,305	116,484	143,956	116,915	153,973	126,432	162,671		162,671
1 - 6 - 0116 - 020 - 021	CPP	3,863	5,477	7,228	5,523	7,391	7,307	7,462		7,462
1 - 6 - 0116 - 020 - 022	EI	1,321	1,881	2,408	1,870	2,644	2,385	2,644		2,644
1 - 6 - 0116 - 020 - 023	Group Benefits	10,881	15,537	19,348	15,255	18,989	18,313	18,942		18,942
1 - 6 - 0116 - 020 - 025	OMERS	9,125	11,577	20,831	13,844	15,575	13,668	16,845		16,845
1 - 6 - 0116 - 020 - 026	EHT	1,772	2,275	2,819	2,288	3,002	2,711	3,172		3,172
1 - 6 - 0116 - 020 - 027	WSIB	2,738	3,811	4,076	3,542	4,758	4,073	5,027		5,027
1 - 6 - 0116 - 040 - 041	Mileage	-	314	157	157	200	310	250		250
1 - 6 - 0116 - 040 - 043	Corporate Training	-	4,421	3,050	2,490	6,000	6,863	7,500		7,500
1 - 6 - 0116 - 040 - 044	Staff membership fees	2,041	1,777	1,675	1,831	2,000	1,701	2,000		2,000
1 - 6 - 0116 - 040 - 046	Training and development	2,058	2,828	3,702	2,863	3,000	3,139	3,000		3,000
1 - 6 - 0116 - 040 - 052	Health & Safety	5,373	10,254	5,782	7,136	7,000	4,818	7,500		7,500
1 - 6 - 0116 - 040 - NEW	Employee Recognition	-	-	-	-	-	-	2,000		2,000
1 - 6 - 0116 - 040 - 053	Health & Wellness	-	-	3,454	1,151	3,000	2,555	2,500		2,500
	Staff Cost	129,477	176,635	218,485	174,866	227,532	194,274	241,512	-	241,512
<u>Equipment Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Oper/Maint. Costs</u>										
1 - 6 - 0116 - 040 - 300	Miscellaneous	-	-	-	-	-	-	-		-
1 - 6 - 0116 - NEW	Labour Relations	-	-	-	-	-	-	1,500		1,500
1 - 6 - 0116 - 270 - 271	Office Supplies	-	-	-	-	-	-	-		-
1 - 6 - 0116 - 270 - 273	Advertising	8,235	12,791	10,060	10,362	8,000	9,313	9,500		9,500
1 - 6 - 0116 - 270 - 276	Cell Phone	-	-	-	-	-	-	-		-
1 - 6 - 0116 - 270 - 277	Photocopying	-	-	-	-	-	-	-		-
1 - 6 - 0116 - 270 - 300	Miscellaneous	182	57	468	236	-	1,852	-		-
	Oper/Maint. Costs	8,417	12,849	10,528	10,598	8,000	11,164	11,000	-	11,000
<u>External Contracts</u>										
1 - 6 - 0116 - 200 - 292	Employee Assistance Program	3,346	3,096	3,275	3,239	3,900	3,611	3,900		3,900
1 - 6 - 0116 - 250 - 255	Other Professional Services	14,538	30,504	10,353	18,465	21,500	15,208	17,500		17,500
	External Contracts	17,884	33,600	13,628	21,704	25,400	18,819	21,400	-	21,400

Includes long service
awards, employee
retirements, peer
commendations



Other Costs

TOTAL -Expenditures

PROGRAM - REVENUE

1 - 5 - 116 - 190 - 949 Interfund Transfer

Fees & Charges

Provincial Grants

1 - 5 - 0116 - 870 - 300 Other Revenues

TOTAL - Revenue

NET

-	-	-	-	-	-	-	-	-
155,778	223,083	242,641	207,167	260,932	224,257	273,912	-	273,912
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	251	-	84	84	-	-	-	-
-	251	-	84	-	-	-	-	-
155,778	222,832	242,641	207,084	260,932	224,257	273,912	-	273,912



DEPARTMENT CORPORATE SERVICES
PROGRAM Administrative Overhead

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	49,630	51,811	57,875	53,105	62,290	49,887	67,958	-	67,958
Equipment Costs	-	-	100	33	-	-	-	-	-
Facility Costs	54,975	40,024	44,640	46,546	48,764	44,700	48,312	-	48,312
Operating/Material Costs	91,740	83,506	95,233	90,159	100,873	91,395	100,623	(2,179)	98,444
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	1,228	5,564	2,796	3,196	5,000	4,112	5,000	-	5,000
TOTAL Expenditures	197,573	180,904	200,643	193,040	216,927	190,095	221,894	(2,179)	219,715

PROGRAM - REVENUE

Inter fund Transfer	200,000	200,000	200,000	200,000	335,567	305,771	333,567	-	333,567
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	326,800	277,800	236,200	280,267	236,200	236,200	236,200	(35,600)	200,600
Other revenue	-	-	2,318	773	-	-	-	-	-
TOTAL - Revenue	526,800	477,800	438,518	481,039	571,767	541,971	569,767	(35,600)	534,167
NET	(329,227)	(296,896)	(237,876)	(288,000)	(354,840)	(351,876)	(347,873)	33,421	(314,452)



DEPARTMENT1 CORPORATE SERVICES
PROGRAM Administrative Overhead

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0120 - 020 - 029	Retiree benefits (Staff)	49,630	51,811	57,875	53,105	62,290	49,887	67,958		67,958
	Staff Costs	49,630	51,811	57,875	53,105	62,290	49,887	67,958	-	67,958
<u>Equipment Costs</u>										
1 - 6 - 0120 - 090 - 098	General Repairs Equipment	-	-	100	33	-	-	-		-
	Equipment Costs	-	-	100	33	-	-	-	-	-
<u>Facility Costs</u>										
1 - 6 - 0120 - 170 - 270	Admin Bldg allocation (3794)	54,975	40,024	44,640	46,546	48,764	44,700	48,312	-	48,312
	Facility Costs	54,975	40,024	44,640	46,546	48,764	44,700	48,312	-	48,312
<u>Oper./Maint. Costs</u>										
1 - 6 - 0120 - 270 - 271	Office Supplies	11,957	6,463	8,315	8,912	6,500	5,352	6,500		6,500
1 - 6 - 0120 - 270 - 274	Postage/courier	7,346	4,153	3,798	5,099	4,500	4,811	4,500		4,500
1 - 6 - 0120 - 270 - 277	Photocopying	4,301	1,485	924	2,237	2,250	911	2,000		2,000
1 - 6 - 0120 - 190 - 962	Trsf to Insurance Reserve	68,136	71,405	82,195	73,912	87,623	80,321	87,623	(2,179)	85,444
	Oper./Maint. Costs	91,740	83,506	95,233	90,159	100,873	91,395	100,623	(2,179)	98,444
<u>External Contracts</u>										
	External Contracts	-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
1 - 6 - 0120 - 270 - 300	Miscellaneous	1,228	3,316	177	1,574	1,000	89	1,000		1,000
1 - 6 - 0120 - 758 - 300	Minor capital	-	2,248	2,618	1,622	4,000	4,023	4,000		4,000
	Other Costs	1,228	5,564	2,796	3,196	5,000	4,112	5,000	-	5,000
TOTAL Expenditures										
		197,573	180,904	200,643	193,040	216,927	190,095	221,894	(2,179)	219,715



DEPARTMENT CORPORATE SERVICES
PROGRAM Administrative Overhead

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Interfund Transfers</u>										
1 - 5 - 0120 - 190 - XXX	Transfer from Reserve Fund	-	-	-	-	2,000	-	-	-	-
1 - 5 - 0120 - 190 - 310	W/S Admin/Overhead Allocati	200,000	200,000	200,000	200,000	333,567	305,771	333,567		333,567
	Interfund Transfers	200,000	200,000	200,000	200,000	335,567	305,771	333,567	-	333,567
<u>Fees & Charges</u>										
	Fees & Charges	-	-	-	-	-	-	-	-	-
1 - 5 - 0120 - 810 - 812	OMPF Grant	326,800	277,800	236,200	280,267	236,200	236,200	236,200	(35,600)	200,600
1 - 5 - 0120 - 811 # 812	Federal Grants	-	-	2,318	773	-	-	-	-	-
	TOTAL - Revenue	526,800	477,800	438,518	481,039	571,767	541,971	569,767	(35,600)	534,167
	NET	(329,227)	(296,896)	(237,876)	(288,000)	(354,840)	(351,876)	(347,873)	33,421	(314,452)

COUNCIL

DEPARTMENT OVERVIEW

Council's role is to develop and evaluate the policies and services provided by the municipality. This requires balancing public representation and the well-being of the municipality. Council's budget includes special events, funding to waive fees and charges and costs related to the Technical Remediation Advisory Committee (TRAC) and the Grand River Accessibility Advisory Committee (GRAAC).

BUDGET PRESSURES

Council's budget has relatively few pressures; however, staff are monitoring the fees and charges waiver and meeting expenses accounts.

2026 BUDGET HIGHLIGHTS

Minor increases have been made to the meeting expenses budget to reflect actual costs of providing both in-person and remote meetings. To offset increased costs, the 1-800 number that lets residents call in to remote meetings for free has been removed. Staff found that this has been used rarely after the COVID-19 pandemic since most users now attend meetings in person or join by zoom. Staff will work with anyone who may have requested the 1-800 number in the past to find appropriate accommodations.

Included in the budget is an improved communication services for the Technical Remediation Advisory Committee, which is contingent on approval of offsetting revenue from Lanxess.

Council also received requests from the Waterloo Region Immigration Partnership and the Chamber of Commerce physician recruitment which would typically fall in the Collaboration Initiatives budget line. Mayor Shantz has included \$3,000 in the budget to contribute to the physician recruitment.



DEPARTMENT: COUNCIL & COMMITTEE
PROGRAM: Council / Committee

2024 Full-time Equivalent 0.20
 2025 Full-time Equivalent 0.20

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Council/Staff Costs	179,491	183,236	202,841	188,523	209,222	166,785	215,881	-	215,881
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	73,854	92,743	103,862	90,153	98,382	76,800	108,632	853	109,485
External contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL -Expenditures	253,345	275,979	306,703	278,676	307,604	243,585	324,513	853	325,366

PROGRAM - REVENUE

Inter fund transfer	-	-	-	-	-	11,145	-	-	-
Provincial Grants	930	7,302	8,988	5,740	8,000	-	10,500	-	10,500
Fees and Charges	-	-	-	-	-	-	-	-	-
Other fees	39,476	42,401	49,087	43,655	49,500	44,408	49,500	-	49,500
TOTAL - Revenue	40,406	49,703	58,075	49,395	57,500	55,553	60,000	-	60,000
Net Levy Impact	212,939	226,276	248,628	229,281	250,104	188,033	264,513	853	265,366



**DEPARTMENT
PROGRAM**

**COUNCIL & INFORMATION SERVICES
Council / Committee**

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Council/Staff Costs										
1 - 6 - 0110 - 010 - 002	Stipend	141,832	144,979	149,073	145,295	152,404	124,854	156,976		156,976
1 - 6 - 0110 - 010 - 001	Full Time Wages	10,222	10,245	14,737	11,734	15,610	12,676	16,748		16,748
1 - 6 - 0110 - 020 - 021	CPP	6,526	7,085	9,004	7,538	10,977	4,480	11,260		11,260
1 - 6 - 0110 - 020 - 022	EI	180	258	266	235	294	265	294		294
1 - 6 - 0110 - 020 - 023	Group Benefits	1,403	1,468	2,056	1,642	2,067	1,761	2,419		2,419
1 - 6 - 0110 - 020 - 025	OMERS	914	1,104	1,385	1,134	1,512	1,203	1,678		1,678
1 - 6 - 0110 - 020 - 026	EHT	2,967	3,059	3,194	3,074	3,276	2,685	3,388		3,388
1 - 6 - 0110 - 020 - 027	WSIB	392	394	316	367	482	377	518		518
1 - 6 - 0110 - 040 - 041	Mileage	1,275	2,124	2,211	1,870	1,800	1,788	1,800		1,800
1 - 6 - 0110 - 040 - 044	Membership Fees	7,427	8,370	8,247	8,015	8,300	8,129	8,300		8,300
1 - 6 - 0110 - 040 - 046	Training & Development	6,352	4,152	12,352	7,618	12,500	8,566	12,500		12,500
	Council/Staff Costs	179,491	183,236	202,841	188,523	209,222	166,785	215,881	-	215,881
Equipment Costs										
	Facility costs	-	-	-	-	-	-	-	-	-
Oper/Mat. Costs										
1 - 6 - 0110 - 190 - 962	Trsf to Insurance Reserve	1,463	1,533	1,765	1,587	1,882	1,568	1,882	(47)	1,835
1 - 6 - 0110 - 200 - 203	Meeting expenses	7,108	7,533	8,448	7,696	7,500	7,431	9,000	(1,200)	7,800
1 - 6 - 0110 - 250 - 251	Legal	-	-	-	-	-	-	-		-
1 - 6 - 0110 - 270 - 219	Special Events	1,252	10,195	15,199	8,882	25,000	19,659	31,750	(1,250)	30,500
1 - 6 - 0110 - 270 - 267	Collaboration Initiatives	-	-	3,161	1,054	5,250	5,210	5,500	3,350	8,850
1 - 6 - 0110 - 270 - 271	Office Supplies	975	428	754	719	500	747	750		750
1 - 6 - 0110 - 270 - 276	Telephone	4,288	3,179	2,163	3,210	2,500	3,234	2,500		2,500
1 - 6 - 0110 - 270 - 277	Photocopying	7	339	133	159	250	149	250		250
1 - 6 - 0110 - 270 - 242	Fees & Charges Waiver	2,632	4,171	4,519	3,774	5,000	846	5,000		5,000
1 - 6 - 0110 - 270 - 300	Miscellaneous	16,311	22,623	16,058	18,331	500	969	1,000		1,000
1 - 6 - 0110 - 270 - 826	TRAC	39,476	42,401	51,319	44,399	49,500	36,986	49,500		49,500
1 - 6 - 0110 - 270 - 862	Accessibility Committee	342	342	342	342	500	-	1,500		1,500
	Oper/Mat. Costs	73,854	92,743	103,862	90,153	98,382	76,800	108,632	853	109,485
External Contracts										
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL -Expenditures	253,345	275,979	306,703	278,676	307,604	243,585	324,513	853	325,366
PROGRAM - REVENUE										
1 - 5 - 0110 - 190 - 948	Contribution from Reserves	-	-	-	-	-	11,145	-		-
	Inter fund Transfer	-	-	-	-	-	11,145	-	-	-
1 - 5 - 0110 - 870 - 300	Miscellaneous	930	7,302	8,988	5,740	8,000	-	10,500		10,500
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenues									
1 - 5 - 0110 - 870 - 826	Lanxess (RAC/TAG)	39,476	42,401	49,087	43,655	49,500	44,408	49,500		49,500
	TOTAL - Revenue	40,406	49,703	58,075	49,395	57,500	55,553	60,000	-	60,000
	NET	212,939	226,276	248,628	229,281	250,104	188,033	264,513	853	265,366

DEVELOPMENT SERVICES

DEPARTMENT OVERVIEW

- Building Division
- Development Engineering
- Planning

The Building Division is responsible for the administration and enforcement of the Ontario Building Code Act as well as some Municipal By-laws as they relate to new development and construction.

Development Engineering is responsible for providing engineering review, administration and oversight for all development-related applications from commencement (pre-consultation) to implementation (construction) to final completion (deficiency review, certification, and final assumption).

Planning Services is responsible for helping build the Township's future by managing growth and the physical form of the Township. The Planning services division works on developing and implementing policies and regulations to ensure the Township vision is achieved.

BUDGET PRESSURES

Planning Services has seen an increase in workload and responsibilities due to the shifting of Regional planning

responsibilities, provincial legislation changes and planning for the expanded settlement area boundaries. The Planning division is working with the Development Engineering division to ensure the Township is prepared for the infrastructure and soft servicing requirements to meet the housing needs of our residents, along with Provincial housing pressures to build more homes and faster. The Township has seen an increase in planning applications submitted in 2025, particularly large subdivisions which will require continued processing in 2026. The Building division has also seen increased numbers for building permit applications in 2025 which are expected to continue in 2026.

To ensure that Development Services has the tools needed to deal with these pressures, budget options included for consideration include new building software, an additional field inspector position and understanding of delays in planning application approval based on workload requirements.

2026 BUDGET HIGHLIGHTS

The Township is expecting to see a significant amount of growth in the 2026 – 2051 planning period. In 2026 the Township will continue to see the build out of subdivisions in Breslau. The Township is currently processing additional subdivisions in St. Jacobs, Elmira and Breslau which may see some built out before the end of 2026. The Building and Development Engineering

divisions saw increases to the reserve funds in 2025 and are anticipating that there will be additions to the reserve funds for the respective divisions in 2026.

In 2025, the Regional Planning responsibilities were removed through the proclamation of Bill 23. This resulted in the Township Planning staff taking on additional planning review and commenting responsibilities that were previously completed by the Region. This resulted in additional work and training needed for staff and full impact will be realized in 2026. An additional staffing resource was proposed in the 2026 budget to assist with this additional workload and complete outstanding workplan items which have been delayed due to workload limitations with current staff compliment. Without this position the Planning division will be required to outsource the Official Plan public consultation and planning design/modeling work to external consultants, delay the parkland dedication by-law, delay monitoring and updates to the Housing Needs Assessment, delay planning development application processing, and temporarily stop monitoring of development statistics.

Major projects in 2026 for the Planning division include the completion of the new Township Official Plan which will incorporate the Breslau Secondary plan work, the Regional Official Plan and the 2024 Provincial Planning Statement. Another major project is the Breslau staging and growth plan which started in 2025 but will continue in

2026. This plan will include other departments and include a long-term servicing plan and financial plan for the ultimate development of the Breslau area. Planning staff continue to process development planning applications in 2026 including large scale subdivision applications submitted in 2025.

The Building division, as a self funded division, has a healthy reserve fund. Staff are proposing to draw from the reserve in 2026 to acquire some additional building software modules to better track building permit applications. The software will result in continued efficiencies within the division and saved staff time. The Building division will also complete a building fee study in 2026 to ensure we are appropriately collecting building fees. Two new vehicles for building inspectors were acquired in 2025 and the division has seen the gas and mileage savings in the last year.



DEPARTMENT
PROGRAM

DEVELOPMENT SERVICES
Function Summary

OPERATING EXPENDITURES

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Planning Operations	773,309	915,857	1,109,292	932,819	1,126,772	1,261,630	1,092,655	(109,700)	982,955
Committee of Adjustment	49,655	51,404	49,400	50,153	53,937	76,788	58,626	-	58,626
Building Enforcement	1,051,995	881,611	1,014,649	982,752	1,656,628	1,070,409	1,694,580	-	1,694,580
Development Engineering	634,651	929,171	1,873,498	1,145,773	1,662,000	649,740	1,298,047	-	1,298,047
TOTAL EXPENDITURES	2,509,610	2,778,043	4,046,839	3,111,497	4,499,337	3,058,567	4,143,907	(109,700)	4,034,207
OPERATING REVENUE									
Planning Operations	557,690	465,326	402,974	475,330	460,442	919,936	449,442	(22,500)	426,942
Committee of Adjustment	90,375	61,690	101,000	84,355	53,937	47,843	64,916	-	64,916
Building Enforcement	1,394,211	1,190,175	1,369,776	1,318,054	2,027,229	1,655,663	2,027,229	-	2,027,229
Development Engineering	634,651	929,410	1,873,498	1,145,853	1,711,860	1,524,663	1,417,000	-	1,417,000
TOTAL REVENUE	2,676,927	2,646,600	3,747,248	3,023,592	4,253,468	4,148,104	3,958,587	(22,500)	3,936,087
NET TOTAL	(167,318)	131,443	299,591	87,905	245,869	(1,089,537)	185,320	(87,200)	98,120



**DEPARTMENT
PROGRAM**

DEVELOPMENT SERVICES
Department Summary

OPERATING EXPENDITURES

<u>DESCRIPTION</u>	2026 BUDGET	2026 BUDGET	2026 BUDGET	2026 BUDGET	2026 BUDGET	2026 ACTUAL	2026 BUDGET	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	1,611,202	2,023,527	2,331,443	1,988,724	2,738,963	2,887,532	2,972,089	146,300	3,118,389
Equipment Costs	-	-	-	-	4,500	9,000	9,000	-	9,000
Facility Costs	66,096	57,177	63,771	62,348	69,182	121,049	119,182	-	119,182
Operating Costs	229,691	332,354	395,450	319,165	219,600	423,300	189,600	(41,500)	148,100
External Contracts	236,012	175,797	235,514	215,774	308,500	346,648	328,500	(69,000)	259,500
Other Operating	366,608	189,189	1,020,661	525,486	1,158,592	525,353	525,536	(145,500)	380,036
TOTAL EXPENDITURES	2,509,610	2,778,043	4,046,839	3,111,497	4,499,337	4,312,882	4,143,907	(109,700)	4,034,207
<u>OPERATING REVENUE</u>									
Interfund Transfers	264,171	826,648	711,937	600,919	208,802	388,998	137,942	(60,000)	77,942
Fees and Charges	2,304,948	1,752,952	2,995,649	2,351,183	4,038,666	4,014,285	3,814,645	37,500	3,852,145
Federal/Provincial Grants	9,972	40,028	2,318	17,439	-	-	-	-	-
Other Revenues	97,836	26,973	37,343	54,051	6,000	25,797	6,000	-	6,000
TOTAL REVENUE	2,676,927	2,646,600	3,747,248	3,023,592	4,253,468	4,429,081	3,958,587	(22,500)	3,936,087
NET TOTAL	(167,318)	131,443	299,591	87,905	245,869	(116,199)	185,320	(87,200)	98,120



DEPARTMENT PROGRAM **PLANNING & DEVELOPMENT SERVICES**
Planning Operations

2025 Full-time Equivalent 4.03
 2026 Full-time Equivalent 5.03

0

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENT	2026 BUDGET
Staff Costs	442,615	551,914	655,586	550,039	768,103	669,429	753,985	(200)	753,785
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	22,723	16,543	18,451	19,239	19,969	21,836	19,969	-	19,969
Operating / Material Costs	193,818	312,177	344,930	283,642	167,700	371,400	137,700	(41,500)	96,200
External Contracts	114,152	34,693	89,528	79,458	169,000	197,148	179,000	(69,000)	110,000
Other Costs	-	529	797	442	2,000	1,817	2,000	1,000	3,000
TOTAL - Expenditures	773,309	915,857	1,109,292	932,819	1,126,772	1,261,630	1,092,655	(109,700)	982,955

PROGRAM - REVENUE

Interfund Transfers	82,369	81,892	162,579	108,947	158,942	388,998	137,942	(60,000)	77,942
Fees and Charges	413,639	328,210	212,350	318,066	300,500	510,140	310,500	37,500	348,000
Federal/Provincial Grants	9,972	40,028	2,318	17,439	-	-	-	-	-
Other Revenue	51,709	15,196	25,726	30,877	1,000	20,797	1,000	-	1,000
TOTAL - Revenue	557,690	465,326	402,974	475,330	460,442	919,936	449,442	(22,500)	426,942
NET	215,619	450,531	706,318	457,490	666,330	341,694	643,213	(87,200)	556,013



DEPARTMENT **PLANNING & DEVELOPMENT SERVICES**
PROGRAM **Planning Operations**
PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
2,025 #	Staff Costs									
1 - 6 - - 4100 - 010 - 001	Full time salaries	272,594	346,254	421,873	346,907	520,116	450,779	499,352		499,352
1 - 6 - - 4100 - 010 - 002	Part time salaries	64,133	76,244	80,224	73,534	68,914	67,061	70,982		70,982
1 - 6 - - 4100 - 020 - 021	CPP	14,101	19,955	23,980	19,345	27,921	23,124	24,824		24,824
1 - 6 - - 4100 - 020 - 022	EI	4,976	6,996	8,413	6,795	9,817	7,766	8,862		8,862
1 - 6 - - 4100 - 020 - 023	Group Benefits	30,707	35,445	38,441	34,864	44,606	37,266	54,127		54,127
1 - 6 - - 4100 - 020 - 025	OMERS	29,245	36,665	42,615	36,175	54,340	47,589	53,597		53,597
1 - 6 - - 4100 - 020 - 026	EHT	6,643	8,145	9,795	8,195	11,486	10,126	11,122		11,122
1 - 6 - - 4100 - 020 - 027	WSIB	9,743	13,326	15,184	12,751	17,403	14,456	16,621		16,621
1 - 6 - - 4100 - 040 - 041	Mileage	134	654	940	576	2,000	784	2,000	(200)	1,800
1 - 6 - - 4100 - 040 - 044	Membership fees	3,744	4,325	5,474	4,514	5,500	5,036	5,500		5,500
1 - 6 - - 4100 - 040 - 046	Training & Development	6,595	3,906	8,645	6,382	6,000	5,442	7,000		7,000
	Sub Total	442,615	551,914	655,586	550,039	768,103	669,429	753,985	(200)	753,785
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs									
1 - 6 - - 4100 - 170 - 270	Admin Bldg Allocation (3794)	22,723	16,543	18,451	19,239	19,969	21,836	19,969	-	19,969
	Sub Total	22,723	16,543	18,451	19,239	19,969	21,836	19,969	-	19,969
	Operating/Material Costs									
1 - 6 - - 4100 - 270 - 271	Office supplies	3,036	6,934	1,947	3,972	4,000	1,305	3,000	(500)	2,500
1 - 6 - - 4100 - 270 - 273	Advertising	7,531	3,130	6,310	5,657	7,000	11,321	7,000		7,000
1 - 6 - - 4100 - 270 - 274	Postage	6,261	5,591	2,241	4,698	3,500	3,728	4,500		4,500
1 - 6 - - 4100 - 270 - 275	Courier	80	87	135	101	300	50	300		300
1 - 6 - - 4100 - 270 - 276	Telephone	1,472	1,659	1,767	1,633	2,000	849	2,000		2,000
1 - 6 - - 4100 - 270 - 277	Photocopying	1,851	2,702	2,598	2,384	2,700	2,419	2,700		2,700
1 - 6 - - 4100 - 270 - 268	GIS Mapping	7,500	7,612	15,239	10,117	9,000	1,041	29,000		29,000
1 - 6 - - 4100 - 270 - 280	Subscriptions	700	1,609	1,130	1,146	1,200	1,251	1,200		1,200
1 - 6 - - 4100 - 270 - 300	Miscellaneous	112,390	61,925	46,712	73,676	63,000	61,428	63,000	(61,000)	2,000
1 - 6 - - 4100 - 380 - 379	Project Services (GIS Projects)	-	25,440	9,423	11,621	20,000	-	-		-
1 - 6 - - 4100 - 380 - 381	Agricultural Enforcement	-	75,967	30,756	35,575	-	-	-		-
1 - 6 - - 4100 - 380 - 385	Breslau Secondary Plan	-	-	32,251	10,750	-	-	-		-
1 - 6 - - 4100 - 380 - 387	Active Transportation Study	9,972	59,990	-	23,321	-	-	-		-
1 - 6 - - 4100 - 380 - XXX	Heritage Study	-	-	-	-	-	-	-		-
1 - 6 - - 4100 - 380 - 386	Stockyards Secondary Plan	-	-	-	-	-	-	-		-
1 - 6 - - 4100 - 380 - 382	Elmira Downtown Study	42,627	-	-	14,209	-	-	-	20,000	20,000
1 - 6 - - 4100 - 380 - 384	Zoning By-law / O P Review	397	59,531	122,351	60,760	55,000	18,336	25,000		25,000
1 - 6 - - 4100 - 380 - 389	Housing Accelerator Fund	-	-	72,069	24,023	-	269,673	-		-
	Sub Total	193,818	312,177	344,930	283,642	167,700	371,400	137,700	(41,500)	96,200
	External Contracts									
1 - 6 - - 4100 - 250 - 251	Legal	28,529	15,719	51,256	31,834	60,000	86,616	60,000		60,000
1 - 6 - - 4100 - 380 - 383	Appeal Tribunal	71,449	11,297	38,272	40,339	40,000	110,532	50,000		50,000
1 - 6 - - 4100 - 250 - 258	Peer Review	14,174	7,677	-	7,284	69,000	-	69,000	(69,000)	-
	Sub Total	114,152	34,693	89,528	79,458	169,000	197,148	179,000	(69,000)	110,000
	Other Costs									
1 - 6 - - 4100 - 270 - 863	Heritage Committee	-	529	797	442	2,000	1,817	2,000	1,000	3,000
	Sub Total	-	529	797	442	2,000	1,817	2,000	1,000	3,000
	TOTAL - Expenditures	773,309	915,857	1,109,292	932,819	1,126,772	1,261,630	1,092,655	(109,700)	982,955



DEPARTMENT
PROGRAM

PLANNING & DEVELOPMENT SERVICES
Planning Operations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENT	2026 BUDGET
PROGRAM - REVENUE										
Interfund Transfers										
1 - 5 - - 4100 - 870 - 948	Contribution from Reserves	61,056	61,056	45,792	55,968	60,000	45,792	60,000	(60,000)	-
1 - 5 - - 4100 - 870 - 949	Contribution from Reserve Fund	21,313	20,836	116,787	52,979	98,942	343,206	77,942		77,942
		82,369	81,892	162,579	108,947	158,942	388,998	137,942	(60,000)	77,942
Fees and Charges										
1 - 5 - - 4100 - 870 - 882	Zone and development fees	379,958	279,960	171,750	277,223	262,500	457,685	262,500	37,500	300,000
1 - 5 - - 4100 - 870 - 889	Letters of compliance	16,000	14,450	14,050	14,833	13,000	17,170	23,000		23,000
1 - 5 - - 4100 - 870 - 890	Certificate of occupancy	16,913	22,400	15,550	18,288	15,000	18,330	15,000		15,000
1 - 5 - - 4100 - 870 - 895	Peer Review	-	-	-	-	-	-	-		-
1 - 5 - - 4100 - 870 - 897	Advertising Recoverable	769	11,400	11,000	7,723	10,000	16,955	10,000		10,000
	Sub Total	413,639	328,210	212,350	318,066	300,500	510,140	310,500	37,500	348,000
1 - 5 - - 4100 - 810 - 811	Federal Grants	9,972	40,028	2,318	17,439		-			-
	Other									
1 - 5 - - 4100 - 870 - 200	Miscellaneous Recoverable	-	4,102	24,228	9,443		20,797			-
1 - 5 - - 4100 - 870 - 300	Miscellaneous (ZB / OP Sales)	51,709	11,095	1,498	21,434	1,000	-	1,000		1,000
	Sub Total	51,709	15,196	25,726	30,877	1,000	20,797	1,000	-	1,000
	TOTAL - Revenue	557,690	465,326	402,974	475,330	460,442	919,936	449,442	(22,500)	426,942
	NET	215,619	450,531	706,318	457,490	666,330	341,694	643,213	(87,200)	556,013



DEPARTMENT PROGRAM **PLANNING & DEVELOPMENT SERVICES**
Committee of Adjustment

2025 Full-time Equivalent 0.30
2026 Full-time Equivalent 0.30

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PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff/Committee Costs	39,594	44,087	42,381	42,021	47,937	72,393	52,626	-	52,626
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Costs	10,060	7,317	7,019	8,132	6,000	4,395	6,000	-	6,000
External Contracts	-	-	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL Expenditures	49,655	51,404	49,400	50,153	53,937	76,788	58,626	-	58,626

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	90,375	61,690	101,000	84,355	53,937	47,843	64,916	-	64,916
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	90,375	61,690	101,000	84,355	53,937	47,843	64,916	-	64,916
NET	(40,720)	(10,286)	(51,600)	(34,202)	-	28,946	(6,290)	-	(6,290)



**DEPARTMENT
PROGRAM**

**PLANNING & DEVELOPMENT SERVICES
Committee of Adjustment**

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
####	<u>Staff Costs</u>									
1 - 6 - - 4102 - 010 - 001	Full Time Salaries	26,126	29,440	29,870	28,479	31,284	50,736	35,381		35,381
1 - 6 - - 4102 - 010 - 002	Part Time Salaries	-	-	-	-	-	-	-		-
1 - 6 - - 4102 - 020 - 021	CPP	1,052	1,128	1,465	1,215	1,202	2,693	1,262		1,262
1 - 6 - - 4102 - 020 - 022	EI	360	376	487	408	421	857	441		441
1 - 6 - - 4102 - 020 - 023	Group Benefits	3,065	3,227	2,668	2,987	3,568	6,130	3,395		3,395
1 - 6 - - 4102 - 020 - 025	OMERS	3,122	3,222	3,035	3,126	3,449	4,926	4,015		4,015
1 - 6 - - 4102 - 020 - 026	EHT	564	580	602	582	610	1,002	690		690
1 - 6 - - 4102 - 020 - 027	WSIB	816	959	953	909	903	1,481	942		942
1 - 6 - - 4102 - 010 - 006	Honorarium	4,340	4,440	3,300	4,027	4,500	3,375	4,500		4,500
1 - 6 - - 4102 - 040 - 041	Mileage	-	-	-	-	-	-	-		-
1 - 6 - - 4102 - 040 - 046	Training & Development	150	714	-	288	2,000	1,193	2,000		2,000
	Staff Costs	39,594	44,087	42,381	42,021	47,937	72,393	52,626	-	52,626
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs	-	-	-	-	-	-	-	-	-
	<u>Operating/Material Costs</u>									
1 - 6 - - 4102 - 270 - 273	Advertising	9,149	6,627	6,547	7,441	5,000	3,549	5,000		5,000
1 - 6 - - 4102 - 270 - 271	Supplies/Membership	592	291	186	356	500	702	600		600
1 - 6 - - 4102 - 270 - 277	Photocopying	319	399	286	335	500	145	400		400
	Operating/Material Costs	10,060	7,317	7,019	8,132	6,000	4,395	6,000	-	6,000
	External Contracts	-	-	-	-	-	-	-	-	-
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL Expenditures	49,655	51,404	49,400	50,153	53,937	76,788	58,626	-	58,626
<u>PROGRAM - REVENUE</u>										
	<u>Fees & Charges</u>									
1 - 5 - - 4102 - 830 - 892	Application fees	90,375	61,690	101,000	84,355	53,937	47,843	64,916		64,916
	Fees & Charges	90,375	61,690	101,000	84,355	53,937	47,843	64,916	-	64,916
	TOTAL - Revenue	90,375	61,690	101,000	84,355	53,937	47,843	64,916	-	64,916
	NET	(40,720)	(10,286)	(51,600)	(34,202)	-	28,946	(6,290)	-	(6,290)

2025 Full-time Equivalent 7.83
2026 Full-time Equivalent 7.83

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	621,913	826,087	906,590	784,863	997,449	946,530	1,163,068	20,000	1,183,068
Equipments Costs	-	-	-	0	4,500	2,264	4,500	0	4,500
Facility Costs	23,320	26,035	29,037	26,131	31,426	34,363	31,426	0	31,426
Operating/Material Costs	10,104	4,534	8,843	7,827	16,550	11,781	16,550	0	16,550
External Contracts	79,821	21,808	68,025	56,551	72,000	67,483	82,000	0	82,000
Other Costs	316,837	3,147	2,155	107,380	534,703	7,988	397,036	-20,000	377,036
TOTAL - Expenditures	1,051,995	881,611	1,014,649	982,752	1,656,628	1,070,409	1,694,580	0	1,694,580

PROGRAM - REVENUE

Interfund Transfers	-	441,539	549,358	330,299	-	-	0	0	0
Fees and Charges	1,348,239	744,888	816,456	969,861	2,022,229	1,610,351	2,022,229	0	2,022,229
Provincial Grants	-	-	-	0	-	-	0	0	0
Other Revenue	45,972	3,748	3,963	17,894	5,000	45,312	5,000	0	5,000
TOTAL - Revenue	1,394,211	1,190,175	1,369,776	1,318,054	2,027,229	1,655,663	2,027,229	0	2,027,229
NET	-342,216	-308,564	-355,127	-335,302	-370,601	-585,253	-332,649	0	-332,649

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - - 2,025 - 010 - 001	Full-Time Salaries	474,583	606,722	679,710	587,005	737,269	713,230	857,657		857,657
1 - 6 - - 0510 - 010 - 002	Part-Time Salaries	-	-	-	-	-	-	-	20,000	20,000
1 - 6 - - 0510 - 020 - 021	CPP	18,183	28,203	28,102	24,829	32,413	30,681	36,907		36,907
1 - 6 - - 0510 - 020 - 022	EI	6,703	9,561	9,375	8,546	11,269	9,797	12,974		12,974
1 - 6 - - 0510 - 020 - 023	Group Benefits	31,894	53,741	62,492	49,375	74,687	69,516	94,537		94,537
1 - 6 - - 0510 - 020 - 025	OMERS	44,983	62,678	60,996	56,219	78,138	69,990	91,626		91,626
1 - 6 - - 0510 - 020 - 026	EHT	9,099	12,130	11,581	10,937	14,377	13,242	16,724		16,724
1 - 6 - - 0510 - 020 - 027	WSIB	14,409	20,052	18,012	17,491	21,796	19,120	25,142		25,142
1 - 6 - - 0510 - 040 - 041	Mileage	14,180	15,852	18,144	16,059	3,500	2,683	3,500		3,500
1 - 6 - - 0510 - 040 - 044	Membership fees	4,635	5,439	4,919	4,998	5,500	2,925	5,500		5,500
1 - 6 - - 0510 - 040 - 046	Training and development	3,078	11,632	11,009	8,573	15,000	13,145	15,000		15,000
1 - 6 - - 0510 - 040 - 048	Uniforms/Clothing	167	76	2,250	831	3,500	2,201	3,500		3,500
	Sub Total	621,913	826,087	906,590	784,863	997,449	946,530	1,163,068	20,000	1,183,068
Equipment Costs										
1 - 6 - - 0510 - 080 - 081	Fuel	-	-	-	-	3,500	1,568	3,500		3,500
1 - 6 - - 0510 - 080 - 082	External Repairs (vehicle)	-	-	-	-	1,000	696	1,000		1,000
1 - 6 - - 0510 - 090 - 098	General Repairs (equipment)	-	-	-	-	-	-	-		-
	Sub Total	-	-	-	-	4,500	2,264	4,500	-	4,500
Facility Costs										
1 - 6 - - 0510 - 170 - 270	Building O/H Allocation (3794)	23,320	26,035	29,037	26,131	31,426	34,363	31,426		31,426
	Sub Total	23,320	26,035	29,037	26,131	31,426	34,363	31,426	-	31,426
Operating/Material Costs										
1 - 6 - - 0510 - 270 - 271	Office Supplies	7,557	1,846	6,641	5,348	13,000	10,101	13,000		13,000
1 - 6 - - 0510 - 270 - 277	Photocopier	239	366	367	324	300	208	300		300
1 - 6 - - 0510 - 270 - 276	Telephone	2,309	2,323	1,835	2,155	3,250	1,472	3,250		3,250
	Sub Total	10,104	4,534	8,843	7,827	16,550	11,781	16,550	-	16,550
External Contracts										
1 - 6 - - 0510 - 200 - 287	Software Maintenance (i.e. CityViz)	16,685	21,097	22,860	20,214	22,000	25,633	32,000		32,000
1 - 6 - - 0510 - 250 - 251	Professional (Legal / Assessment)	3,746	711	45,164	16,540	50,000	34,953	50,000		50,000
1 - 6 - - 0510 - 250 - 255	Other Professional Fees	59,390	-	-	19,797	-	6,897	-		-
	Sub Total	79,821	21,808	68,025	56,551	72,000	67,483	82,000	-	82,000
Other										
1 - 6 - - 0510 - 190 - 967	Transfer to Reserve Fund	285,877	-	-	95,292	531,703	889	394,036	(20,000)	374,036
1 - 6 - - 0510 - 270 - 300	Miscellaneous	30,960	3,147	2,155	12,087	3,000	7,100	3,000		3,000
	Sub Total	316,837	3,147	2,155	107,380	534,703	7,988	397,036	(20,000)	377,036
	TOTAL - Expenditures	1,051,995	881,611	1,014,649	982,752	1,656,628	1,070,409	1,694,580	-	1,694,580

DEPARTMENT PROGRAM **PLANNING & DEVELOPMENT SERVICES**
Building Enforcement

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1 - 5 - - 0510 - 975 - 949	Internal Transfers	-	441,539	549,358	330,299	-	-	-	-	-
	Fees and Charges									
1 - 5 - - 0510 - 870 - 876	Building permits	1,320,136	717,045	793,091	943,424	1,978,579	1,576,229	1,978,579		1,978,579
1 - 5 - - 0510 - 870 - 879	Sign Permits	4,231	7,719	3,488	5,146	7,091	4,450	7,091		7,091
1 - 5 - - 0510 - 870 - 894	Septic permits	23,872	20,124	19,877	21,291	36,559	29,672	36,559		36,559
	Sub Total	1,348,239	744,888	816,456	969,861	2,022,229	1,610,351	2,022,229	-	2,022,229
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue									
1 - 5 - - 0510 - 830 - 300	Miscellaneous	45,972	3,748	3,963	17,894	-	-	-	-	-
1 - 5 - - 0510 - 870 - 300	Miscellaneous	-	-	-	-	5,000	45,312	5,000	-	5,000
	Sub Total	45,972	3,748	3,963	17,894	5,000	45,312	5,000	-	5,000
	TOTAL - Revenue	1,394,211	1,190,175	1,369,776	1,318,054	2,027,229	1,655,663	2,027,229	-	2,027,229
	NET	(342,216)	(308,564)	(355,127)	(335,302)	(370,601)	(585,253)	(332,649)	-	(332,649)



**DEPARTMENT
PROGRAM**

**PLANNING & DEVELOPMENT SERVICES
Development Engineering**

2025 Full-time Equivalent 5.83
2026 Full-time Equivalent 5.83

2026 DRAFT BUDGET

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Cost	507,080	601,439	726,886	611,802	925,474	2,025	1,002,410	126,500	1,128,910
	Equipment Cost	-	-	-	-	-	-	4,500	-	4,500
	Facility Cost	20,053	14,599	16,283	16,978	17,787	19,269	67,787	-	67,787
	Operating/Material Cost	15,708	8,325	34,658	19,564	29,350	53,929	29,350	-	29,350
	External Contract	42,040	119,296	77,962	79,766	67,500	64,570	67,500	-	67,500
	Other Cost	49,771	185,512	1,017,709	417,664	621,889	509,946	126,500	(126,500)	-
	TOTAL - Expenditures	634,651	929,171	1,873,498	1,145,773	1,662,000	649,740	1,298,047	-	1,298,047

PROGRAM REVENUE

Interfund Transfers	181,802	303,217	(0)	161,673	49,860	75,740	-	-	-
Fees and Charges	452,694	618,164	1,865,844	978,901	1,662,000	1,439,768	1,417,000	-	1,417,000
Provincial Grants	-	-	-	-	-	2,408	-	-	-
Other Revenue	155	8,028	7,654	5,279	-	6,746	-	-	-
TOTAL - Revenue	634,651	929,410	1,873,498	1,145,853	1,711,860	1,524,663	1,417,000	-	1,417,000
	-	(239)	-	(80)	(49,860)	(874,923)	(118,953)	-	(118,953)



PLANNING & DEVELOPMENT SERVICES

Development Engineering

DEPARTMENT
PROGRAM

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
1 - 6 - - 4300 - 010 - 001	Full time Salaries	381,015	451,765	543,635	458,805	615,251	624,306	658,775	126,500	785,275
1 - 6 - - 4300 - 010 - 002	Part time salaries	-	-	-	-	82,500	30,798	95,925		95,925
1 - 6 - - 4300 - 020 - 021	CPP	15,917	19,116	23,218	19,417	31,480	28,587	30,944		30,944
1 - 6 - - 4300 - 020 - 022	EI	5,482	6,482	7,810	6,591	10,885	9,028	10,743		10,743
1 - 6 - - 4300 - 020 - 023	Group Benefits	40,343	48,914	57,119	48,792	68,727	66,948	76,229		76,229
1 - 6 - - 4300 - 020 - 025	OMERS	40,677	44,651	55,134	46,821	65,916	66,170	80,015		80,015
1 - 6 - - 2,025 - 020 2 026	EHT	7,741	8,561	10,486	8,930	13,606	12,820	14,717		14,717
1 - 6 - - 4300 - 020 - 027	WSIB	11,652	14,073	16,192	13,972	21,109	18,732	22,563		22,563
1 - 6 - - 4300 - 040 - 041	Mileage	2,710	6,070	10,001	6,260	7,000	11,391	2,000		2,000
1 - 6 - - 4300 - 040 - 044	Membership Fees	231	300	310	281	1,500	697	2,000		2,000
1 - 6 - - 4300 - 040 - 046	Training & Development	1,311	1,506	2,980	1,932	7,500	7,470	8,500		8,500
	Sub total	507,080	601,439	726,886	611,802	925,474	876,948	1,002,410	126,500	1,128,910
Equipment Cost										
								4,500		4,500
	Fuel							2,000		2,000
	External Repairs (vehicle)							2,500		2,500
	Sub total	-	-	-	-	-	-	4,500	-	4,500
Facility Cost										
1 - 6 - - 4300 - 170 - 270	Admin Bldg Allocation (3794)	20,053	14,599	16,283	16,978	17,787	19,269	67,787		67,787
		20,053	14,599	16,283	16,978	17,787	19,269	67,787	-	67,787
Operating/Material Cost										
1 - 6 - - 4300 - 270 - 271	Office Supplies	2,968	1,585	1,508	2,020	2,000	1,336	2,000		2,000
1 - 6 - - 4300 - 270 - 277	Photocopier	95	180	463	246	150	986	150		150
1 - 6 - - 4300 - 270 - 276	Telephone	2,339	2,091	2,585	2,338	3,200	1,494	3,200		3,200
1 - 6 - - 4300 - 270 - 287	Software Subscriptions	6,976	1,854	3,847	4,226	11,500	4,389	11,500		11,500
1 - 6 - - 4300 - 992 - 500	Internal Labour	2,191	1,690	11,096	4,992	5,000	7,561	5,000		5,000
1 - 6 - - 4300 - 992 - 510	Internal Equipment Rental	1,139	926	5,552	2,539	2,500	3,261	2,500		2,500
1 - 6 - - 4300 - 992 - 517	Materials	-	-	9,608	3,203	5,000	34,903	5,000		5,000
1	Sub total	15,708	8,325	34,658	19,564	29,350	53,929	29,350	-	29,350
External Contract										
1 - 6 - - 4300 - 250 - 251	Legal fees	26,221	17,869	53,137	32,409	30,000	44,134	30,000		30,000
1 - 6 - - 4300 - 250 - 259	Site Alteration Costs	-	97,195	13,250	36,815	12,500	-	12,500		12,500
1 - 6 - - 4300 - 270 - 300	Miscellaneous	15,819	4,232	11,575	10,542	25,000	20,435	25,000		25,000
		42,040	119,296	77,962	79,766	67,500	64,570	67,500	-	67,500
Other Cost										
1 - 6 - - 4300 - 190 - 967	Transfer to Reserve Fund	49,771	185,512	1,017,709	417,664	621,889	509,946	126,500	(126,500)	-
		49,771	185,512	1,017,709	417,664	621,889	509,946	126,500	(126,500)	-
Total Expenditures		634,651	929,171	1,873,498	1,145,773	1,662,000	1,524,663	1,298,047	-	1,298,047



DEPARTMENT PROGRAM

PLANNING & DEVELOPMENT SERVICES
Development Engineering

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. DEPARTMENT	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - - 4300 - 975 - 949	Transfer from Dev. Admin. Reserve	181,802	303,217	(0)	161,673	49,860	75,740	-	-	-
1 - 5 - - 4300 - 975 - 949	Transfer from DC	-	-	-	-	-	-	-	-	-
	Sub total	181,802	303,217	(0)	161,673	49,860	75,740	-	-	-
1 - 5 - - 4300 - 870 - 330	Lot Release Fee	13,655	19,195	17,100	16,650	15,000	51,070	20,000	-	20,000
1 - 5 - - 4300 - 870 - 882	Site Plan Fee	14,843	33,369	67,475	38,563	100,000	112,597	100,000	-	100,000
1 - 5 - - 4300 - 870 - 333	Development Engineering Fee	353,502	516,446	1,737,938	869,295	1,500,000	1,113,576	1,200,000	-	1,200,000
1 - 5 - - 4300 - 870 - 334	Bldg Permit Review Fee	12,985	17,120	20,171	16,759	15,000	31,755	15,000	-	15,000
1 - 5 - - 4300 - 870 - 335	Bldg Permit Entrance Fee	9,874	14,040	12,600	12,171	12,000	1,135	4,000	-	4,000
1 - 5 - - 4300 - 870 - 336	Consent Severance Fee	6,880	2,640	1,290	3,603	2,500	100,785	2,500	-	2,500
1 - 5 - - 4300 - 870 - 337	Site Alteration Fees	40,955	15,354	8,160	21,490	12,500	18,500	62,500	-	62,500
1 - 5 - - 4300 - 870 - 338	Infill Lot & Inspection Fee	-	-	1,110	370	5,000	10,350	13,000	-	13,000
1 - 5 - - 4300 - 870 - 339	Encroachment/Easement Fee	-	-	-	-	-	-	-	-	-
	Fees and Charges	452,694	618,164	1,865,844	978,901	1,662,000	1,439,768	1,417,000	-	1,417,000
1 - 5 - - 4300 - 870 - 811	Federal Grants	-	-	-	-	-	2,408	-	-	-
1 - 5 - - 4300 - 870 - 300	Miscellaneous Revenue	155	8,028	7,654	5,279	-	6,746	-	-	-
	Other Revenue	155	8,028	7,654	5,279	-	6,746	-	-	-
	Total Revenue	634,651	929,410	1,873,498	1,145,853	1,711,860	1,524,663	1,417,000	-	1,417,000
	NET	-	(239)	-	(80)	(49,860)	-	(118,953)	-	(118,953)



New Initiative Request Form

DS-06

Department: Development Services

Current Status: Draft

Initiative Type: New Staff Request

Priority Area: Growth / Development

Summary of Request: Development Engineering Field Technologist

Development Services is proposing to add a Field Technologist to the staff complement

Detailed Description:

With new growth and development and the approval of development applications, Development Engineering division is responsible to inspect all new infrastructure before it gets assumed by the Township. The Township has seen significant growth and will continue to see significant growth, particularly in Breslau. In order to provide thorough and timely inspection, an additional position is proposed to be added for Field inspection. The Development Engineering division is self funded by development applications and this position will have no impact on the Township tax base.

Evaluation Criteria:

Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?	The additional field inspector will allow the comprehensive and timely inspection of new infrastructure prior to the Township taking on this infrastructure. Additional staff to conduct inspections will ensure the Township receives quality infrastructure to save future tax payers.			
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?	The additional field inspector will ensure good quality infrastructure is assumed by the Township resulting in less long term replacement costs to the Township.			
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	The additional field inspector will benefit the community by ensuring infrastructure has been constructed in accordance with the accepted design, standard engineering practices and Township standards. This results in infrastructure with the best lifespan.			
TOTAL				-

Other Impacts / Risks

Other Options Considered: What other options were considered in this initiative?	Other options include outsourcing inspection to consultants which would impact the development's contribution to the reserve fund. Consultant engagement is typically more expensive than engaging staff and may not consider the Township's customer service commitments.
Risks: What are the risks of not completing the initiative?	Risks associated with less site inspection include improper installation of infrastructure which could result in less than optimal lifespan of the infrastructure and future cost the Township.
Key Performance Indicators (KPIs) - How would you measure success?	Development Engineering would measure the success by monitoring the lifecycle of infrastructure and evaluating failures related to lack of inspection.

Operating Budget Impacts

2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 126,500	Development Engineering Field Technologist Salary	\$ 130,000	\$ 134,000	\$ 138,000
	Funding source - Development Engineering			

Finance Comments:

FINANCIAL SERVICES

DEPARTMENT OVERVIEW

- Management and Budget (Financial Planning and Policy)
- Financial Operations and Accounting
- Payroll and Benefits Administration
- Revenue Services

Financial Services is responsible oversight, administration and reporting on all financial matters for the Township.

Management and Budget (including Financial Planning and Policy) is responsible for the overall financial planning and policy development of the Township. This includes coordinating the operating and capital budget, developing long term financial plans, and ensuring appropriate financial policies are in place to reduce risk and ensure the effective financial management of the Township.

Financial Operations and Accounting ensures all daily and regular financial operations are performed. This includes but is not limited to purchasing, accounts payable, journal entries, bank and account reconciliation, regular reporting through monthly and annual financial statements, year-end processes, grant reporting and other government returns.

Payroll and Benefits Administration ensures the timely payment of all employees, regular remittances to CRA and external bodies, registration and administration of the Town's various benefit programs.

Revenue Services provides overall revenue collection and administration for the Township. This includes ensuring the calculation and collection of property taxes, water and wastewater billing, accounts receivable, and related customer service enquiries for these services.

BUDGET PRESSURES

There has been increased growth in the Township population which increases financial pressures as well as complexity of financial planning and reporting. Further changes to the external environment, including changes to legislation and accounting standards put additional demands on finance staff to keep pace.

New finance staff hired in recent years have begun a shift to develop long term financial plans. New finance software is intended to go live in 2026 which will also result in overhauls to the existing budget process and development of long-term financial models. Residents expect improved transparency through increased data, analysis and financial reporting to have confidence that tax dollars are being used effectively. Improvements have already been made to financial reporting and will continue in 2026.

2026 BUDGET HIGHLIGHTS

New Financial Software

Due to growth in recent years and increased complexity of the Township's operations, the current finance software solution does not meet current needs and is out of date. The shift to more modern technologies offers several benefits, including:

- Efficiency through enhanced workflow and automation
- Improved database integrity
- Greater security and resiliency
- Elevated reporting capabilities
- Better ability to meet the needs of citizens

This software implementation started in 2025 with anticipation to go live in 2026 which will involve configuration, report writing, and post-implementation activities.

Investment Revenue

The 2025 budget reduced investment revenue by \$100,000 due to the declining interest rate environment. However, due to more active cash management and higher than expected cash balances, staff expect an investment revenue surplus in 2025. This increased revenue would be expected to continue in 2026 so an

increase of \$75,000 of investment revenue has been included in the 2026 budget.

In future years, to reduce volatility in the operating budget, investment income may instead be put directly to reserve and reserve funds. This would avoid spikes and dips in operating revenue due to interest rate changes. This approach will be reviewed and implemented in future years if warranted.

Penalties and Interest Revenue

Staff expect penalty and interest revenue for unpaid property taxes to exceed the 2025 budget amount. This trend of late payments has been seen in most other municipalities and is expected to continue in 2026. As a result, staff have increased the penalty and interest revenue in the 2026 budget.



DEPARTMENT FINANCIAL SERVICES
PROGRAM Function Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2026 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Management and Budget	2,438,344	2,954,525	4,615,933	3,336,267	3,365,737	804,353	3,481,796	449,877	3,931,673
Accounting Division	301,708	273,889	389,347	321,648	476,847	406,836	501,582	-	501,582
Revenue Division	369,353	400,154	401,672	390,393	412,202	382,568	397,873	-	397,873
TOTAL -Expenditures	3,109,405	3,628,568	5,406,952	4,048,308	4,254,786	1,593,757	4,381,251	449,877	4,831,128

PROGRAM - REVENUE

Management and Budget	1,582,994	2,258,878	3,582,900	2,474,924	1,572,980	1,645,840	1,478,592	85,000	1,563,592
Accounting Division	-	-	-	-	-	-	-	-	-
Revenue Division	1,176,116	1,239,198	1,236,770	1,217,361	1,049,000	790,880	1,134,000	55,000	1,189,000
TOTAL - Revenue	2,759,110	3,498,076	4,819,670	3,692,285	2,621,980	2,436,720	2,612,592	140,000	2,752,592
NET	350,295	130,492	587,282	356,023	1,632,806	(842,963)	1,768,658	309,877	2,078,535



DEPARTMENT PROGRAM **FINANCIAL SERVICES**
Department Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2026 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff/Committee Costs	822,154	823,510	961,053	868,906	1,042,276	841,607	1,144,421	-	1,144,421
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	47,122	34,307	38,263	39,897	41,798	38,315	41,411	-	41,411
Operating/Material Costs	224,239	223,231	185,183	210,885	154,035	205,321	157,960	152,377	310,337
External Contracts	89,187	117,762	97,147	101,365	123,646	97,735	83,646	(2,500)	81,146
Other costs	1,926,703	2,429,758	4,125,306	2,827,255	2,893,032	410,779	2,953,813	300,000	3,253,813
TOTAL -Expenditures	3,109,405	3,628,568	5,406,952	4,048,308	4,254,786	1,593,757	4,381,251	449,877	4,831,128

PROGRAM - REVENUE

Inter fund Transfer	420,884	401,509	460,179	427,524	440,811	376,845	501,592	-	501,592
Fees and Charges	366,425	419,855	477,798	421,359	350,000	527,723	430,000	35,000	465,000
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	1,971,802	2,676,712	3,881,693	2,843,402	1,831,169	1,532,152	1,681,000	105,000	1,786,000
TOTAL - Revenue	2,759,110	3,498,076	4,819,670	3,692,285	2,621,980	2,436,720	2,612,592	140,000	2,752,592
NET LEVY	350,295	130,492	587,282	356,023	1,632,806	(842,963)	1,768,658	309,877	2,078,535



DEPARTMENT FINANCIAL SERVICES
PROGRAM Management and Budget

2025 Full-time Equivalent 2.00
 2026 Full-time Equivalent 2.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	268,773	296,244	292,725	285,914	290,487	204,642	385,327	0	385,327
Equipment Costs	-	-	-	-	0	-	0	0	0
Facility Costs	47,122	34,307	38,263	39,897	41,798	38,315	41,411	0	41,411
Operating/Material Costs	106,559	76,455	62,492	81,835	16,775	52,882	17,600	152,377	169,977
External contracts	89,187	117,762	97,147	101,365	123,646	97,735	83,646	-2,500	81,146
Other costs	1,926,703	2,429,758	4,125,306	2,827,255	2,893,032	410,779	2,953,813	300,000	3,253,813
TOTAL -Expenditures	2,438,344	2,954,525	4,615,933	3,336,267	3,365,737	804,353	3,481,796	449,877	3,931,673

PROGRAM - REVENUE

Interfund Transfers	420,884	401,509	460,179	427,524	440,811	376,845	501,592	0	501,592
Fees & Charges	-	-	-	-	0	-	0	0	0
Provincial Grants	-	-	-	-	0	-	0	0	0
Other revenue	1,162,110	1,857,369	3,122,721	2,047,400	1,132,169	1,268,996	977,000	85,000	1,062,000
TOTAL - Revenue	1,582,994	2,258,878	3,582,900	2,474,924	1,572,980	1,645,840	1,478,592	85,000	1,563,592
NET	855,350	695,646	1,033,032	861,343	1,792,757	-841,487	2,003,204	364,877	2,368,081



DEPARTMENT FINANCIAL SERVICES
PROGRAM Management and Budget

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 0130 - 010 - 001	Full time	202,857	227,380	230,712	220,316	216,227	150,621	249,006		249,006
1 - 6 - 0130 - 010 - 002	Part time	-	-	0	0	0	0	44,250		44,250
1 - 6 - 0130 - 020 - 021	CPP	6,900	7,417	8,824	7,713	8,416	7,629	9,468		9,468
1 - 6 - 0130 - 020 - 022	EI	2,399	2,510	3,107	2,672	2,938	2,567	3,305		3,305
1 - 6 - 0130 - 020 - 023	Group Benefits	20,216	21,163	18,317	19,899	23,424	12,315	25,506		25,506
1 - 6 - 0130 - 020 - 025	OMERS	21,033	21,756	16,010	19,600	23,897	19,213	31,264		31,264
1 - 6 - 0130 - 020 - 026	EHT	3,852	3,891	3,011	3,585	4,217	3,425	5,328		5,328
1 - 6 - 0130 - 020 - 027	WSIB	4,926	5,717	4,764	5,136	6,168	5,071	7,250		7,250
1 - 6 - 0130 - 040 - 041	Mileage	0	46	136	61	200	382	200		200
1 - 6 - 0130 - 040 - 044	Staff Membership fees	2,320	2,622	2,476	2,473	2,500	1,613	3,750		3,750
1 - 6 - 0130 - 040 - 046	Training and Development	4,270	3,741	5,367	4,459	2,500	1,808	6,000		6,000
Staff Costs		268,773	296,244	292,725	285,914	290,487	204,642	385,327	0	385,327
Equipment Costs										
		-	-	-	-	0	-	0	0	0
1 - 6 - 0130 - 170 - 270	Admin Bldg Allocation (3794)	47,122	34,307	38,263	39,897	41,798	38,315	41,411	0	41,411
Facility Costs		47,122	34,307	38,263	39,897	41,798	38,315	41,411	0	41,411
Operating/Material Costs										
1 - 6 - 0130 - 180 - 181	Interest Expense	4,370	18,298	2,892	8,520	5,000	41	5,000		5,000
1 - 6 - 0130 - 180 - 182	Debtenture Repayment	91,279	47,041	47,041	61,787	0	41,839	0	152,377	152,377
1 - 6 - 0130 - 200 - 203	Meeting Expenses	903	1,047	845	932	1,000	580	1,000		1,000
1 - 6 - 0130 - 270 - 271	Office Supplies	810	273	943	675	1,000	1,394	1,000		1,000
1 - 6 - 0130 - 270 - 276	Telephone	256	256	1,016	509	375	840	500		500
1 - 6 - 0130 - 270 - 277	Photocopying	1,413	1,471	1,913	1,599	1,400	1,872	1,600		1,600
1 - 6 - 0130 - 270 - 278	Bank Charges	7,200	6,975	7,296	7,157	7,000	5,785	7,500		7,500
1 - 6 - 0130 - 270 - 300	Miscellaneous	328	1,094	547	656	1,000	531	1,000		1,000
Operating/Material Costs		106,559	76,455	62,492	81,835	16,775	52,882	17,600	152,377	169,977
External Contracts										
1 - 6 - 0130 - 250 - 252	Audit	32,402	38,646	37,415	36,154	38,646	39,199	38,646		38,646
1 - 6 - 0130 - 250 - 255	Professional Services	6,665	29,160	6,818	14,214	30,000	7,021	30,000	-2,500	27,500
1 - 6 - 0130 - 270 - 279	Outside Data Processing	50,120	49,956	52,913	50,996	55,000	51,515	15,000		15,000
External Contracts		89,187	117,762	97,147	101,365	123,646	97,735	83,646	-2,500	81,146
Other Costs										
1 - 6 - 0130 - 190 - 961	Transfer to Reserve	61,358	130,500	8,945	66,934	0	0	0		0
1 - 6 - 0130 - 190 - 967	Transfer to Reserve Fund	1,443,082	1,896,421	3,649,911	2,329,805	2,415,766	0	2,415,766	300,000	2,715,766
1 - 6 - 0130 - 270 - 187	Insurance Claims	121,523	58,540	53,756	77,940	53,000	53,131	75,000		75,000
1 - 6 - 0130 - 270 - 188	Insurance Premiums	296,106	333,731	355,417	328,418	387,811	342,490	426,592		426,592
1 - 6 - 0130 - 758 - 300	Minor Capital	4,634	10,565	57,278	24,159	36,455	15,158	36,455		36,455
Other Costs		1,926,703	2,429,758	4,125,306	2,827,255	2,893,032	410,779	2,953,813	300,000	3,253,813
TOTAL -Expenditures		2,438,344	2,954,525	4,615,933	3,336,267	3,365,737	804,353	3,481,796	449,877	3,931,673



DEPARTMENT FINANCIAL SERVICES
PROGRAM Management and Budget

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Interfund Transfers</u>										
1 - 5 - 0130 - 190 - 941	Contribution from Capital Fund	-	-	-	-	-	-	-	-	-
1 - 5 - 0130 - 870 - 948	Transfer from Insurance Reserve	417,629	392,271	409,173	406,358	440,811	376,845	501,592	-	501,592
1 - 5 - 0130 - 190 - 949	Transfer from Reserve /ReserveFund	3,255	9,238	51,006	21,166	-	-	-	-	-
	Interfund Transfers	420,884	401,509	460,179	427,524	440,811	376,845	501,592	-	501,592
<u>Fees & Charges</u>										
		-	-	-	-	-	-	-	-	-
<u>Provincial Grants</u>										
		-	-	-	-	-	-	-	-	-
<u>Other Revenues</u>										
1 - 5 - 0130 - 870 - 875	Investment Income	354,648	730,688	675,698	587,011	375,000	540,150	375,000	85,000	460,000
1 - 5 - 0130 - 870 - 875	Interest on Hydro Investment	746,104	727,668	755,094	742,955	755,169	727,775	600,000		600,000
1 - 5 - 0130 - 870 - 300	Miscellaneous	61,358	399,013	1,691,929	717,433	2,000	1,070	2,000		2,000
	Other Revenues	1,162,110	1,857,369	3,122,721	2,047,400	1,132,169	1,268,996	977,000	85,000	1,062,000
TOTAL - Revenue										
		1,582,994	2,258,878	3,582,900	2,474,924	1,572,980	1,645,840	1,478,592	85,000	1,563,592
NET										
		855,350	695,646	1,033,032	861,343	1,792,757	(841,487)	2,003,204	364,877	2,368,081



DEPARTMENT FINANCIAL SERVICES
PROGRAM Accounting Division

2025 Full-time Equivalent 3.00
2026 Full-time Equivalent 4.00

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	299,825	273,014	387,756	320,199	475,087	404,437	499,722	-	499,722
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs	-	-	-	-	-	-	-	-	-
	Operating/Material Costs	1,883	875	1,591	1,450	1,760	2,399	1,860	-	1,860
	External Contracts	-	-	-	-	-	-	-	-	-
	Other costs	-	-	-	-	-	-	-	-	-
	TOTAL Expenditures	301,708	273,889	389,347	321,648	476,847	406,836	501,582	-	501,582
<u>PROGRAM - REVENUE</u>										
	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	-	-	-	-	-
	NET	301,708	273,889	389,347	321,648	476,847	406,836	501,582	-	501,582



DEPARTMENT FINANCIAL SERVICES
PROGRAM Accounting Division

PROGRAM EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0131 - 010 - 001	Full time	241,898	197,642	308,210	249,250	351,488	288,514	369,460		369,460
1 - 6 - 0131 - 010 - 002	Part time	-	-	-	-	-	-	-		-
1 - 6 - 0131 - 020 - 021	CPP	9,877	12,048	10,857	10,927	16,494	15,324	16,430		16,430
1 - 6 - 0131 - 020 - 022	EI	3,592	4,316	3,696	3,868	5,875	5,161	5,875		5,875
1 - 6 - 0131 - 020 - 023	Group Benefits	19,425	28,798	23,396	23,873	38,888	39,125	42,305		42,305
1 - 6 - 0131 - 020 - 025	OMERS	14,587	17,408	25,608	19,201	36,070	32,021	38,597		38,597
1 - 6 - 0131 - 020 - 026	EHT	3,589	4,211	4,978	4,259	6,854	6,186	7,204		7,204
1 - 6 - 0131 - 020 - 027	WSIB	5,547	7,055	7,286	6,629	10,228	9,097	10,660		10,660
1 - 6 - 0131 - 040 - 041	Mileage	81	-	262	114	400	-	400		400
1 - 6 - 0131 - 040 - 044	Staff Membership fees	779	1,043	1,927	1,250	2,790	2,656	2,790		2,790
1 - 6 - 0131 - 040 - 046	Training and Development	450	495	1,537	827	6,000	6,353	6,000		6,000
Staff Costs		299,825	273,014	387,756	320,199	475,087	404,437	499,722	-	499,722
<u>Equipment Costs</u>										
Equipment Costs		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
Facility Costs		-	-	-	-	-	-	-	-	-
1 - 6 - 0131 - 270 - 271	Office Supplies	1,828	863	1,591	1,427	1,200	2,205	1,300		1,300
1 - 6 - 0130 - 270 - 276	Telephone	-	-	-	-	560	191	560		560
1 - 6 - 0131 - 270 - 300	Miscellaneous	55	12	-	22	-	3	-		-
Operating/Material Costs		1,883	875	1,591	1,450	1,760	2,399	1,860	-	1,860
<u>External Contracts</u>										
External Contracts		-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
Other Costs		-	-	-	-	-	-	-	-	-
TOTAL Expenditures		301,708	273,889	389,347	321,648	476,847	406,836	501,582	-	501,582

PROGRAM REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Interfund Transfers</u>										
Interfund Transfers		-	-	-	-	-	-	-	-	-
<u>Fees & Charges</u>										
Fees & Charges		-	-	-	-	-	-	-	-	-
<u>Provincial Grants</u>										
Provincial Grants		-	-	-	-	-	-	-	-	-
<u>Other Revenue</u>										
Other Revenue		-	-	-	-	-	-	-	-	-
TOTAL - Revenue		-	-	-	-	-	-	-	-	-
NET		301,708	273,889	389,347	321,648	476,847	406,836	501,582	-	501,582



DEPARTMENT **FINANCIAL SERVICES**
PROGRAM **Revenue Division**

2025 Full-time Equivalent 3.03
 2026 Full-time Equivalent 2.63

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	253,556	254,252	280,572	262,793	276,702	232,528	259,373		259,373
	Equipment Costs	-	-	-	-	-	-	-	-	-
	Facility Costs	-	-	-	-	-	-	-	-	-
	Operating/Material Costs	115,797	145,902	121,100	127,600	135,500	150,040	138,500	-	138,500
	External Contracts	-	-	-	-	-	-	-	-	-
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL -Expenditures	369,353	400,154	401,672	390,393	412,202	382,568	397,873	-	397,873

PROGRAM - REVENUE

	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	366,425	419,855	477,798	421,359	350,000	527,723	430,000	35,000	465,000
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	809,692	819,343	758,971	796,002	699,000	263,157	704,000	20,000	724,000
	TOTAL - Revenue	1,176,116	1,239,198	1,236,770	1,217,361	1,049,000	790,880	1,134,000	55,000	1,189,000
	NET	(806,763)	(839,044)	(835,097)	(826,968)	(636,798)	(408,312)	(736,127)	(55,000)	(791,127)



DEPARTMENT
PROGRAM

FINANCIAL SERVICES
Revenue Division

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
<u>Staff Costs</u>										
1 - 6 - 0132 - 010 - 001	Salaries	186,742	185,021	204,077	191,947	200,132	166,838	189,421		189,421
1 - 6 - 0132 - 010 - 002	Part-time Wages	-	-	-	-	-	-	-		-
1 - 6 - 0132 - 020 - 021	CPP	8,372	8,810	10,109	9,097	10,583	9,417	9,879		9,879
1 - 6 - 0132 - 020 - 022	EI	2,999	3,085	3,577	3,220	3,666	3,293	3,525		3,525
1 - 6 - 0132 - 020 - 023	Group Benefits	25,914	25,674	28,881	26,823	28,531	23,899	24,449		24,449
1 - 6 - 0132 - 020 - 025	OMERS	18,056	18,565	21,019	19,213	19,673	17,410	18,625		18,625
1 - 6 - 0132 - 020 - 026	EHT	3,586	3,660	4,128	3,792	3,903	3,590	3,694		3,694
1 - 6 - 0132 - 020 - 027	WSIB	5,543	6,131	6,532	6,069	6,184	5,394	5,750		5,750
1 - 6 - 0132 - 040 - 041	Mileage	355	-	212	189	250	-	250		250
1 - 6 - 0132 - 040 - 044	Staff Membership Fees	234	239	283	252	280	560	280		280
1 - 6 - 0132 - 040 - 046	Training and Development	1,754	3,065	1,754	2,191	3,500	2,128	3,500		3,500
	Staff Costs	253,556	254,252	280,572	262,793	276,702	232,528	259,373	-	259,373
<u>Equipment Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Facility Costs</u>										
		-	-	-	-	-	-	-	-	-
<u>Operating/Material Costs</u>										
1 - 6 - 0132 - 200 - 210	Tax write offs	78,981	94,474	74,414	82,623	90,000	101,304	90,000		90,000
1 - 6 - 0132 - 200 - 211	Bad Debts	5,879	1,247	6,934	4,687	8,000	23	8,000		8,000
1 - 6 - 0132 - 200 - 222	Tax bills/collecting	29,673	48,169	37,447	38,429	35,000	46,626	38,000		38,000
1 - 6 - 0132 - 270 - 271	Office Supplies	1,265	2,013	2,304	1,861	2,500	2,087	2,500		2,500
	Operating/Material Costs	115,797	145,902	121,100	127,600	135,500	150,040	138,500	-	138,500
<u>External Contracts</u>										
1 - 6 - 0132 - 250 - 257	bailiff fees	-	-	-	-	-	-	-	-	-
	External Contracts	-	-	-	-	-	-	-	-	-
<u>Other Costs</u>										
1 - 6 - 0132 - 961 - 182	Tile Drain Debenture Payments	-	-	-	-	-	-	-	-	-
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL -Expenditures	369,353	400,154	401,672	390,393	412,202	382,568	397,873	-	397,873



DEPARTMENT FINANCIAL SERVICES
PROGRAM Revenue Division

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees & Charges									
1 - 5 - 0132 - 830 - 881	Tax Certificates	20,955	19,635	27,881	22,824	20,000	27,617	20,000		20,000
1 - 5 - 0132 - 870 - 870	Penalty & Interest	345,470	400,220	449,917	398,536	330,000	500,106	410,000	35,000	445,000
	Fees & Charges	366,425	419,855	477,798	421,359	350,000	527,723	430,000	35,000	465,000
	Provincial Grants									
1 - 5 - 0132 - 820 - 812	Taxbilling Assistance Interes Relief	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenues				-					
1 - 4 - 9000 - 925 - XXX	Supplementary taxes (925-926)	431,980	434,102	365,762	410,615	320,000	243,177	320,000	20,000	340,000
1 - 5 - 0132 - 870 - 300	Miscellaneous	13,321	12,096	10,023	11,813	14,000	19,980	14,000		14,000
1 - 5 - 0132 - 935 - 810	Grants-in-lieu	364,391	373,144	383,187	373,574	365,000	-	370,000		370,000
	Other Revenues	809,692	819,343	758,971	796,002	699,000	263,157	704,000	20,000	724,000
	TOTAL - Revenues	1,176,116	1,239,198	1,236,770	1,217,361	1,049,000	790,880	1,134,000	55,000	1,189,000
	NET	(806,763)	(839,044)	(835,097)	(826,968)	(636,798)	(408,312)	(736,127)	(55,000)	(791,127)



New Initiative Request Form

FIN-06

Department:

Initiative Type:

Current Status:

Priority Area:

Summary of Request:		Winter Control Reserve		
Detailed Description:				
While the Township has a Winter Stabalization Reserve, there is currently a low balance in the reserve and no annual funding allocated. Winter Control remains an underfunded division, which puts additional pressure on reserves in the event of deficits. While there is a proposed increase in Winter Control costs in 2026, best practice would be to establish a dedicated winter control reserve to fund any overages related to severe weather. This request would provide funding until an established target balance is met.				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?				
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	An overage related to severe weather could require a reduction in other services if there is insufficient winter control funding available.			
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?				
Risks: What are the risks of not completing the initiative?	There is currently limited operating contingency to absorb any unexpected costs. This presents a very high financial risk			
Key Performance Indicators (KPIs) - How would you measure success?				
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 200,000	Tax Levy Impact			
Finance Comments:				



New Initiative Request Form

FIN-07

Department:

Initiative Type:

Current Status:

Priority Area:

Summary of Request:		Operating Contingency Reserve		
Detailed Description:				
<p>The Township has been experiencing significant operating deficits for years which have previously been covered by one time funding from surplus Enova dividends. This surplus revenue is expected to end in 2026 which will place the Township in significant financial risk due to very low contingency reserve balances. Any similar future overages would not have a funding source and may need to be funded from general operating revenues. This request would provide additional reserve funding until an established target balance is met.</p>				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?	This will ensure the sustainability of the Township by increasing an amount for operating contingency reserve to ensure sufficient funding is available for unexpected events.	High		
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?				
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?				
Risks: What are the risks of not completing the initiative?	There is currently limited operating contingency to absorb any unexpected costs which presents a very high financial risk. Unexpected future events without any contingency reserves could require a reduction of existing programs and projects and could impact the financial stability of the Township.			
Key Performance Indicators (KPIs) - How would you measure success?				
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 50,000	Tax Levy Impact			
Finance Comments:				

INFRASTRUCTURE SERVICES

DEPARTMENT OVERVIEW

- Asset Management
- Engineering
- Operations (Roads, Water and Wastewater)

Asset Management is the responsibility of every department that maintains tangible assets on behalf of the Township. Properly managing assets is crucial to effective and efficient service delivery. In its simplest form, this involves understanding what the municipality owns, the condition and then applying the most cost-effective strategy for intervention, renewal, replacement and/or disposal to meet defined service levels and maximize useful life.

The Infrastructure Services Department is responsible for almost one billion dollars (2023\$) of the Townships total \$1.12 billion inventory, which equates to about 88% of all assets. The Department's funding sources for its asset inventory breakdown to 30% being rate supported for water and wastewater assets and 70% that are tax supported for the road system, bridges, culverts, stormwater and cellar drains.

Engineering is responsible for Municipal Drains, capital programming associated with water and sewer

infrastructure and the Township's entire transportation network.

Operations is responsible for the day-to-day and long-term preventative and reactive maintenance type activities to ensure reliable and efficient systems, such as water distribution, wastewater collection, stormwater management and transportation networks.

BUDGET PRESSURES

The Engineering section is struggling with customer service demands associated with traffic control and corridor management. Currently, there is one position in the organization that deals with all of the permitting associated with driveways, municipal consent approvals for utility works like telecommunications, gas and hydro along with the Township's traffic calming and monitoring programming. Since 2022 there has been an 111% increase in applications received and processed. This has resulted in further delays associated with the Traffic Calming program as there continues to be a lack of resourcing available to adequately address traffic calming requests. This does remain a priority for many residents who frequently voice their concerns to the department. Woolwich's procedure and approach to traffic calming is appropriate, but again the department lacks the staffing resources to be able to make a meaningful impact.

Unfortunately, this is yet another difficult budget year as the Township is attempting to manage its growing

operations and maintenance obligations and keep up with the much-needed capital investment and renewal programming in the face of fiscal and political uncertainty.

A continuing theme that has been noted in previous budget years is that the influx of new levy is insufficient to meet the needs of the community and the challenges to properly plan and implement the infrastructure needed for sustainable growth. It is not this Council that has led the organization to where it is today but many years of fiscal decisions that were intended to provide spending restraint have resulted in unintended fiscal consequences that essentially subsidized rate payers. Now when faced with the stark realities of cost escalations far outpacing typical inflationary numbers, there is no ability to pull from 'rainy day' reserves for the unforeseen challenges that arise, and there is limited ability to strategically plan for the future. These previous decisions to strip operating budgets and hold staffing levels to bare minimums has led to the current state of the organization's fiscal health.

It is not all doom and gloom, as there are many things in Council's control, but it will take a significant course correction and concerted long-range thinking to put the Township into the sustainable position that is required. To adequately manage the Township's increasing asset inventory, more predictable and sustainable funding increases and alternate revenue sources are required. While the Infrastructure Reserve Fund was a visionary implementation in 2012, the amount being generated is

not sufficient to build up any form of a reserve as year over year, what goes in is allocated in that same year. Unless a decision is made to become more self-sufficient, the Township will continue to be reliant on other funding sources, which are not reliable in the long term. This year's Infrastructure Services capital budget is supported by almost \$2.7 million coming from the Federal and Provincial governments, this equates to over 19% of the entire budget. In contrast, the department's share of new levy amounts to only 3.9%.

To help continue to improve the financial position of the organization, efforts were made to minimize capital expenditures from the water and sewer reserve fund in 2025 with the intent to maintain this approach again in 2026. This is a holding strategy and should not solely be relied upon to improve the fiscal position of the reserve accounts as this will only result in much higher maintenance costs and greater service disruptions over the long term. A similar approach has been applied to levy expenditures in the departments' 2026 budget. The intent is to not fully spend the entire infrastructure reserve fund but rather strategically reduce capital levy expenditures this year.

The Township also needs to address the lack of resources and invest in critical positions that can improve the organization's analytical and long-range planning abilities. If not, more drastic measures will need to be implemented until a fiscally sustainable model is

achieved. Without appropriate action certain assets will further degrade or be disposed of for the sake of others as there will not be sufficient funding and/or staffing resources to sustain what the Township currently has in its inventory let alone the infrastructure that is already slated to be assumed. There are no new staffing requests this year; however, once again tough decisions were needed to be made this year and unfortunately the Infrastructure Services Department will continue to be the only department without a dedicated back up for the Director as the Manager of Engineering position is once again not being supported.

2026 BUDGET HIGHLIGHTS

The proposed capital projects for Infrastructure Services in 2026 amount to over \$20 million. Some of the more notable projects that are proposed include:

- Completion of the Breslau Drain #1 construction project;
- \$1.4M associated with the Elmira Downtown Core Revitalization;
- \$2.6M Hot Mix Asphalt program;
- \$2.7M of Bridge and Culvert programming, including the Low Level Bridge EA, the lowering of the Randall Drain Culvert to support the East Side Lands servicing strategy and the replacement of the Cox Creek structure;

- \$2M of sewer lining and I&I repairs;
- Engineering for water and wastewater servicing for the East Side Lands in Breslau, as well as Duke Street, Centre Street and Queen Street; and,
- Replacement of the Dunke Street Culvert through the Investing in Canada Infrastructure Program (ICIP) fund.

The 2026 Capital Hot Mix Paving Program includes the following:

Surface asphalt placement at:

- George Street, High Street and Charles Street; and,
- Halter Avenue, Isley Drive and Notre Dame Avenue.

The rehabilitation of:

- Spitzig Road between Hopewell Creek Road and St. Charles Street West; and,
- Whippoorwill Drive between Arthur Street and Barnswallow Drive.

The maintenance paving of:

- Barnswallow Drive between First Street and Church Street West; and,
- Sunset Drive in Winterbourne between its terminus and Peel Street.

The conversion of:

- Rider Road from gravel to surface treatment; and,
- Lerch Road, which requires some repairs to fully complete.

The Capital Paving Program for 2026 does not meet the annual spending required to sustain the asset inventory over the long term in accordance with the 2024 State of the Infrastructure for Roads. This continues to be an issue for the organization as resurfacing needs outpace funding allotment for the road network.

The 2026 Capital Bridge and Culvert Program includes the lowering of the Randal Drain structure that is a carry-over project originally awarded in 2025 with contractor electing to complete the project in 2026. The program also includes the replacement of the Cox Creek structure and a number of engineering projects. The most notable engineering project involves an Environmental Assessment process for the Low-Level Bridge in St. Jacobs. This structure has heritage significance and provides an important water crossing for the Horse and Buggy community. The bridge is nearing its useful life and underwent an emergency repair in 2021 due to significant erosion that compromised its structural integrity. The bridge has been undergoing underwater inspections since and without a long-term solution the water crossing will no longer exist.

This is the first year for the detailed engineering work necessary for the expansion of municipal servicing within the East Side Lands of Breslau. This is an important growth-related project that will establish alignments for both water and wastewater servicing needed for managed and balanced growth to occur. This is a critical piece in realizing the significant opportunity that the East Side Lands in Breslau affords. With a mix of residential and employment lands, coupled with the Region of Waterloo International Airport, the future Metrolinx Go Station, the planned new Highway 7 and proximity to Highway 401, the East Side Lands are one of the most significant and important growth areas in the province and should be embraced as a rare and unique opportunity for the Township of Woolwich to rise to the occasion.

The 2026 Capital program had contemplated the expansion of the Breslau Wet Well, which is required for the Township to realize its wastewater capacity allotment through its cross-border servicing agreement with the City of Kitchener. However, while this project is fully development charges eligible, there are insufficient wastewater DC reserves available at this time. Therefore, the project has been deferred until 2027.

The Township's inaugural water meter replacement program is contained in this year's capital budget with 500 meters anticipated to be replaced. This is the first year of a concerted effort to replace the back log of aged

water meters in the Township. There are over 2,000 meters that exceed their useful life. Aged water meters contribute to water loss as older meters have mechanical parts that slow down over time, which results in revenue loss. This program will improve the financial position of the water utility and 2026 will be the first year of a program that is likely to continue in perpetuity.



**DEPARTMENT
PROGRAM**

**INFRASTRUCTURE SERVICES
Function Summary**

OPERATING EXPENDITURES

<u>DESCRIPTION</u>	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ADJUSTMENTS	2026 BUDGET
Engineering Administration	1,241,349	1,647,276	1,547,513	1,841,985	1,380,786	1,358,295	1,841,985	-40,276	1,801,709
Bridges	86,724	80,008	112,907	114,720	98,400	100,318	114,720	-290	114,430
Roadside Maintenance	308,589	580,402	553,714	720,094	674,680	359,189	720,094	7,875	727,969
Hardtop Maintenance	692,510	442,446	812,596	859,690	832,480	406,357	859,690	44,047	903,737
Loosetop Maintenance	759,503	796,164	938,125	1,153,265	1,020,050	957,420	1,153,265	0	1,153,265
Winter Control	1,252,880	999,260	1,094,210	1,218,050	1,118,500	1,625,800	1,218,050	100,300	1,318,350
Safety	255,112	246,196	234,829	274,258	265,000	244,330	274,258	-1,600	272,658
Boundary Road Maintenance	18,221	28,059	36,486	40,000	31,000	24,311	40,000	0	40,000
Parking Lots	169,339	168,633	135,820	209,640	202,950	132,531	209,640	-20,750	188,890
Street lights	202,294	190,881	170,134	208,190	204,600	148,389	208,190	0	208,190
Sidewalks (Ward 1)	227,131	185,660	206,559	310,000	194,000	143,463	310,000	0	310,000
TOTAL EXPENDITURES	5,213,652	5,364,986	5,842,893	6,949,892	6,022,446	5,500,403	6,949,892	89,306	7,039,198

OPERATING REVENUE

Engineering Administration	81,613	301,776	230,729	564,986	87,600	126,832	564,986	11,000	575,986
Bridges	-	10,848	0	0	-	0	0	0	0
Roadside Maintenance	39,804	15,734	15,383	50,000	50,000	12,600	50,000	0	50,000
Hardtop Maintenance	69,237	0	128,437	0	-	0	0	0	0
Loosetop Maintenance	73,310	66,562	96,448	75,000	75,000	45,932	75,000	0	75,000
Winter Control	-	16,661	36,220	15,000	-	32,139	15,000	0	0
Safety	12,000	0	0	0	-	0	0	0	0
Boundary Road Maintenance	-	0	0	0	-	0	0	0	0
Parking Lots	-	0	0	0	-	0	0	0	0
Street lights	3,510	0	0	0	-	0	0	0	0
Sidewalks (Ward 1)	227,131	185,660	190,620	310,000	194,000	143,463	310,000	0	310,000
TOTAL REVENUE	506,605	597,241	697,837	1,014,986	406,600	360,967	1,014,986	11,000	1,010,986
NET TOTAL	4,707,047	4,767,745	5,145,056	5,934,906	5,615,846	5,139,437	5,934,906	78,306	6,028,212



**DEPARTMENT
PROGRAM**

INFRASTRUCTURE SERVICES
Department Summary

OPERATING EXPENDITURES

<u>DESCRIPTION</u>	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	ADJUSTMENTS	2026 BUDGET
Staff Costs	1,134,591	1,283,198	1,351,323	2,044,879	1,465,974	1,315,225	2,044,879	-	2,044,879
Equipment Costs	898,426	1,082,450	1,095,246	1,276,457	1,039,538	1,085,682	1,276,457	13,468	1,262,989
Facility Costs	98,518	101,479	104,849	94,111	104,685	96,732	94,111	-	94,111
Operating Costs	827,261	672,671	764,277	820,110	788,575	801,039	820,110	16,224	836,334
External Contracts	2,037,919	1,824,214	2,203,636	2,461,135	2,284,475	1,860,175	2,461,135	106,550	2,567,685
Other Operating	216,937	400,975	323,562	253,200	339,200	341,550	253,200	20,000	233,200
TOTAL EXPENDITURES	5,213,652	5,364,986	5,842,893	6,949,892	6,022,446	5,500,403	6,949,892	89,306	7,039,198

OPERATING REVENUE

Interfund Transfers	100,072	227,809	265,108	81,500	81,500	32,245	81,500	-	81,500
Fees and Charges	8,835	8,880	11,465	9,000	8,100	30,743	9,000	11,000	20,000
Provincial Grants	52,314	87,006	73,550	72,000	72,000	45,932	72,000	-	72,000
Other Revenues	345,384	273,545	347,714	852,486	245,000	252,046	852,486	-	837,486
TOTAL REVENUE	506,605	597,241	697,837	1,014,986	406,600	360,967	1,014,986	11,000	1,010,986
NET TOTAL	4,707,047	4,767,745	5,145,056	5,934,906	5,615,846	5,139,437	5,934,906	78,306	6,028,212


**DEPARTMENT
PROGRAM**
**INFRASTRUCTURE SERVICES
Administrative Overhead**

2025 Full-time Equivalent 3.03
2026 Full-time Equivalent 4.03

PROGRAM - EXPENDITURES	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Cost	776,595	850,425	884,167	837,062	922,164	867,435	1,483,671	-	1,483,671
	Equipment Cost	163,762	333,066	244,153	246,941	45,763	137,088	41,128	-	41,128
	Facility Cost	98,518	101,479	104,849	101,615	104,685	96,732	94,111	-	94,111
	Operating/Material Cost	117,945	119,647	159,999	132,530	140,975	81,249	153,375	(20,276)	133,099
	External Contract	24,839	-	7,678	10,839	2,500	-	-	-	-
	Other Cost	59,690	242,659	146,667	149,672	164,700	175,791	69,700	(20,000)	49,700
	TOTAL - Expenditures	1,241,349	1,647,276	1,547,513	1,478,660	1,380,786	1,358,295	1,841,985	(40,276)	1,801,709
PROGRAM - REVENUE										
	Interfund Transfers	23,072	176,962	96,671	98,902	28,500	32,245	28,500	-	28,500
	Fees and Charges	8,835	8,880	11,465	9,727	8,100	30,743	9,000	11,000	20,000
	Provincial Grants	4,200	45,710	4,637	18,182	-	-	-	-	-
	Other Revenue	45,506	70,224	117,956	77,895	51,000	63,844	527,486	-	527,486
	TOTAL - Revenue	81,613	301,776	230,729	204,706	87,600	126,832	564,986	11,000	575,986
		1,159,736	1,345,500	1,316,784	1,273,955	1,293,186	1,231,463	1,276,999	(51,276)	1,225,723


**DEPARTMENT
PROGRAM**
**INFRASTRUCTURE SERVICES
Administrative Overhead**
PROGRAM - EXPENDITURES

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
Union										
1 - 6 - 0800 - 727 - 500	Labour - traffic counts	496	-	-	165	3,600	-	3,600		3,600
1 - 6 - 0860 - 791 - 500	Labour - road patrol	8,269	15,708	20,269	14,749	18,540	13,494	18,540		18,540
1 - 6 - 0860 - 780 - 500	Labour - misc recoverable	-	1,209	-	403	750	-	750		750
1 - 6 - 0860 - 784 - 500	Labour - contingency	-	-	-	-	4,650	-	4,650		4,650
1 - 6 - 1900 - 776 - 500	Labour - gas containment	-	-	-	-	-	-	-		-
Non Union										
1 - 6 - 0800 - 010 - 001	Full time salaries	286,026	299,825	325,302	303,718	362,188	332,041	792,400		792,400
1 - 6 - 0800 - 010 - 002	Part time salaries	25,194	41,618	38,764	35,192	45,100	46,804	41,200		41,200
1 - 6 - 0800 - 020 - 021	CPP	11,660	13,337	12,878	12,625	17,658	15,101	31,716		31,716
1 - 6 - 0800 - 020 - 022	EI	4,178	5,034	4,940	4,717	6,086	5,508	11,011		11,011
1 - 6 - 0800 - 020 - 023	Group Benefits	33,863	30,993	34,967	33,274	38,127	37,191	76,612		76,612
1 - 6 - 0800 - 020 - 025	OMERS	27,314	27,977	31,098	28,796	39,466	34,725	88,710		88,710
1 - 6 - 0800 - 020 - 026	EHT	6,268	6,289	6,590	6,382	7,942	7,137	16,255		16,255
1 - 6 - 0800 - 020 - 027	WSIB	8,660	10,078	9,736	9,491	12,032	10,304	24,124		24,124
	Staff Allocation - from Cost Sheet	364,665	398,358	399,623	387,549	366,025	365,129	374,103		374,103
	Sub total	776,595	850,425	884,167	837,062	922,164	867,435	1,483,671	-	1,483,671
Equipment Cost										
1 - 6 - 0800 - 727 - 510	Rental - traffic counts	157	-	-	-	-	-	-		-
1 - 6 - 0860 - 791 - 510	Rental - road patrol	5,209	10,662	15,806	10,559	12,000	11,935	12,000		12,000
1 - 6 - 0860 - 780 - 510	Rental - misc. recoverable	-	2,264	-	755	22,145	-	22,145		22,145
1 - 6 - 0860 - 784 - 510	Rental - contingency	-	-	-	-	2,575	-	2,575		2,575
1 - 6 - 1900 - 776 - 510	Rental - gas containment	79	-	-	26	4,635	-	-		-
	Equipment Allocation - from Cost Sheet	158,317	320,140	228,347	235,601	4,408	125,153	4,408		4,408
	Sub total	163,762	333,066	244,153	246,941	45,763	137,088	41,128	-	41,128
Facility Cost										
	Facility Allocation from Allocation Cost Sheet	98,518	101,479	104,849	101,615	104,685	96,732	94,111		94,111
	Sub total	98,518	101,479	104,849	101,615	104,685	96,732	94,111	-	94,111
Operating/Material Cost										
1 - 6 - 0800 - 190 - 962	Transfer to Insurance Reserve	8,651	9,066	10,436	9,384	11,125	10,198	11,125	(276)	10,849
1 - 6 - 0800 - 250 - 251	Legal	53,962	47,540	101,387	67,630	60,000	34,153	60,000	(20,000)	40,000
1 - 6 - 0860 - 780 - 517	Material- misc. recoverable	-	8,437	-	2,812	8,700	-	8,700		8,700
1 - 6 - 0800 - 727 - 517	Material- traffic counts	12,128	686	-	4,271	7,600	-	20,000		20,000
	Operating/Material - from Cost Sheet	43,204	53,918	48,176	48,433	53,550	36,899	53,550		53,550
	Sub total	117,945	119,647	159,999	132,530	140,975	81,249	153,375	(20,276)	133,099
1 - 6 - 0800 - 776 - 515	Roads Gas Containment Ext Contract	24,839	-	7,678	10,839	2,500	-	-		-
1 - 6 - 0860 - 780 - 515	Misc Recoverable Ext Contract	-	-	-	-	-	-	-		-
	External Contracts	24,839	-	7,678	10,839	2,500	-	-	-	-
Other Cost										
1 - 6 - 0800 - 200 - 300	Miscellaneous	336	-	6	114	4,700	9,210	4,700		4,700
1 - 6 - 0800 - 270 - 388	Asset Management Plan Update	13,909	187,483	92,420	97,937	95,000	124,498	-		-
1 - 6 - 0800 - 727 - 515	Traffic Counts and Calming	29,148	31,978	41,727	34,284	60,000	36,959	60,000	(20,000)	40,000
1 - 6 - 0860 - 784 - 519	Extreme Emergency Operations	-	17,014	-	5,671	-	-	-		-
	Other Allocation from Cost Sheet	16,297	6,184	12,514	11,665	5,000	5,123	5,000		5,000
	Sub total	59,690	242,659	146,667	149,672	164,700	175,791	69,700	(20,000)	49,700
TOTAL - Expenditures		1,241,349	1,647,276	1,547,513	1,478,660	1,380,786	1,358,295	1,841,985	(40,276)	1,801,709
Total Cost Allocation		681,001	880,079	793,509	784,863	533,667	629,036	531,172	-	531,172



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Administrative Overhead

PROGRAM - REVENUE

	2022	2023	2024	3 YEAR AVG.	2025	2025	2026		2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	DEPARTMENT	ADJUSTMENTS	BUDGET
1 - 5 - 0800 - 975 - 948	-	92,236	32,245	41,494	-	-	-		-
1 - 5 - 0800 - 975 - 949	23,072	84,725	64,426	57,408	28,500	32,245	28,500		28,500
Interfund Transfers	23,072	176,962	96,671	98,902	28,500	32,245	28,500	-	28,500
1 - 5 - 0800 - 870 - 331	8,835	8,880	11,465	9,727	8,100	30,743	9,000	11,000	20,000
Fees and Charges	8,835	8,880	11,465	9,727	8,100	30,743	9,000	11,000	20,000
1 - 5 - 0800 - 811 - 811	4,200	45,710	4,637	18,182	-	-	-	-	-
Provincial/Federal Grants									
Other Revenue									
1 - 5 - 0800 - 870 - 200	3,917	16,826	58,882	26,542	5,000	19,070	481,486		481,486
1 - 5 - 0800 - 870 - 300	41,589	53,398	59,074	51,353	46,000	44,774	46,000		46,000
Miscellaneous Recoverable									
Miscellaneous									
Sub total	45,506	70,224	117,956	77,895	51,000	63,844	527,486	-	527,486
TOTAL - Revenue	81,613	301,776	230,729	204,706	87,600	126,832	564,986	11,000	575,986
NET	1,159,736	1,345,500	1,316,784	1,273,955	1,293,186	1,231,463	1,276,999	(51,276)	1,225,723



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Bridge Maintenance

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	6,003	5,377	3,777	5,053	5,500	3,552	5,660	-	5,660
Equipment Cost	3,690	3,466	2,666	3,274	5,200	4,433	6,290	(290)	6,000
Facility Costs	-	-	-	-	-	-	-	-	-
Operating/Material Cost	130	2,069	-	733	2,700	-	2,770	-	2,770
External Contract	41,751	43,888	73,020	52,886	50,000	60,005	65,000	-	65,000
Other Cost	35,150	25,208	33,444	31,267	35,000	32,328	35,000	-	35,000
TOTAL - Expenditures	86,724	80,008	112,907	93,213	98,400	100,318	114,720	(290)	114,430

PROGRAM - REVENUE

Interfund Transfers	-	10,848	-	3,616	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	10,848	-	3,616	-	-	-	-	-
	86,724	69,160	112,907	89,597	98,400	100,318	114,720	(290)	114,430



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Bridge Maintenance

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
1 - 6 - 0805 - 505 - 500	Labour-bridge maintenance	6,003	5,377	3,777	5,053	5,500	3,552	5,660		5,660
	Sub total	6,003	5,377	3,777	5,053	5,500	3,552	5,660	-	5,660
Equipment Cost										
1 - 6 - 0805 - 505 - 510	Rental-bridge maintenance	3,690	3,466	2,666	3,274	5,200	4,433	6,290	(290)	6,000
	Sub total	3,690	3,466	2,666	3,274	5,200	4,433	6,290	(290)	6,000
Facility Cost										
		-	-	-	-	-	-	-	-	-
Operating/Material Cost										
1 - 6 - 0805 - 505 - 517	Materials	130	2,069	-	733	2,700	-	2,770		2,770
	Sub total	130	2,069	-	733	2,700	-	2,770	-	2,770
External Contract										
1 - 6 - 0805 - 505 - 515	External Contracts	41,751	43,888	73,020	52,886	50,000	60,005	65,000		65,000
	Sub total	41,751	43,888	73,020	52,886	50,000	60,005	65,000	-	65,000
Other Cost										
1 - 6 - 0805 - 505 - 254	Professional Services	20,150	25,208	33,444	26,267	20,000	32,328	20,000		20,000
1 - 6 - 0805 - 190 - 961	Transfer to Reserve	15,000	-	-	5,000	15,000	-	15,000		15,000
	Sub total	35,150	25,208	33,444	31,267	35,000	32,328	35,000	-	35,000
TOTAL - Expenditures		86,724	80,008	112,907	93,213	98,400	100,318	114,720	(290)	114,430
<u>PROGRAM - REVENUE</u>										
1 - 5 - 0805 - 190 - 949	Interfund Transfer	-	10,848	-	3,616	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
1 - 5 - 0805 - 811 - 812	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Costs	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	10,848	-	3,616	-	-	-	-	-
NET		86,724	69,160	112,907	89,597	98,400	100,318	114,720	(290)	114,430



**DEPARTMENT
PROGRAM**

**INFRASTRUCTURE SERVICES
Roadside**

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	63,860	90,408	137,277	97,182	160,930	85,112	165,540	-	165,540
Equipment Cost	53,048	71,426	115,790	80,088	126,200	68,415	154,059	(7,125)	146,934
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	10,231	1,599	45,556	19,129	17,875	42,555	18,320	-	18,320
External Contract	181,450	416,969	255,091	284,503	369,675	163,107	382,175	15,000	397,175
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	308,589	580,402	553,714	480,902	674,680	359,189	720,094	7,875	727,969

PROGRAM - REVENUE

Interfund Transfers	25,000	-	-	8,333	13,000	-	13,000	-	13,000
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	14,804	14,734	12,465	14,001	37,000	-	37,000	-	37,000
Other Revenue	-	1,000	2,918	1,306	-	12,600	-	-	-
TOTAL - Revenue	39,804	15,734	15,383	23,640	50,000	12,600	50,000	-	50,000
NET TOTAL	268,785	564,668	538,331	457,261	624,680	346,589	670,094	7,875	677,969



**DEPARTMENT
PROGRAM**

**INFRASTRUCTURE SERVICES
Roadside**

PROGRAM - EXPENDITURES

					ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost														
1	-	6	-	0810 - 510 - 500	Labour-tractor mowing	7,714	9,375	12,529	9,873	11,200	10,865	11,330		11,330
1	-	6	-	0810 - 515 - 500	Labour-hand mowing	9,712	7,661	8,989	8,787	11,000	11,838	11,330		11,330
1	-	6	-	0810 - 525 - 500	Labour-tree removal and p	1,495	543	8,689	3,576	4,000	11,551	4,120		4,120
1	-	6	-	0810 - 526 - 500	Labour-tree maintenance	18,411	27,228	66,273	37,304	43,260	22,461	44,550		44,550
1	-	6	-	0810 - 555 - 500	Labour-debris pick-up	8,478	16,130	20,046	14,885	15,000	13,252	15,450		15,450
1	-	6	-	0810 - 560 - 500	Labour-rural ditch mainten	1,735	10,047	5,100	5,627	4,750	2,654	4,890		4,890
1	-	6	-	0810 - 565 - 500	Labour-culvert maintenanc	1,529	1,750	2,608	1,962	3,600	1,798	3,710		3,710
1	-	6	-	0810 - 575 - 500	Labour-storm sewer maint	2,350	5,848	5,080	4,426	5,800	8,201	5,970		5,970
1	-	6	-	0810 - 576 - 500	Labour-storm water pond r	7,863	9,931	6,449	8,081	55,000	2,224	56,650		56,650
1	-	6	-	0810 - 580 - 500	Labour-catch basin cleanir	-	235	308	181	800	170	820		820
1	-	6	-	0810 - 782 - 500	Labour-arthur street maint	3,312	611	-	1,308	2,100	-	2,160		2,160
1	-	6	-	0810 - 577 - 500	Labour-storm grate mainte	64	671	721	485	2,600	98	2,680		2,680
1	-	6	-	1400 - 413 - 500	Labour-sidewalk	1,082	380	485	649	820	-	850		850
1	-	6	-	4400 - 206 - 500	Labour - municipal drains	114	-	-	38	1,000	-	1,030		1,030
Sub total						63,860	90,408	137,277	97,182	160,930	85,112	165,540	-	165,540
Equipment Cost														
1	-	6	-	0810 - 510 - 510	Rental-tractor mowing	14,736	13,882	23,167	17,262	21,500	19,257	26,250	(2,250)	24,000
1	-	6	-	0810 - 515 - 510	Rental-hand mowing	8,377	8,525	8,831	8,578	8,200	10,082	10,000		10,000
1	-	6	-	0810 - 525 - 510	Rental-tree removal and pl	843	534	7,280	2,886	2,000	5,864	2,450	(450)	2,000
1	-	6	-	0810 - 526 - 510	Rental-tree maintenance	9,880	14,873	45,092	23,282	35,650	14,532	43,525	(3,525)	40,000
1	-	6	-	0810 - 555 - 510	Rental-debris pick-up	5,932	9,510	14,000	9,814	11,000	9,139	13,425		13,425
1	-	6	-	0810 - 560 - 510	Rental-rural ditch mainten	1,138	9,066	6,489	5,565	5,500	1,883	6,700		6,700
1	-	6	-	0810 - 565 - 510	Rental-culvert maintenanc	1,959	3,283	4,280	3,174	5,200	1,952	6,350		6,350
1	-	6	-	0810 - 575 - 510	Rental-storm sewer mainte	1,924	4,465	2,984	3,125	5,500	4,931	6,700		6,700
1	-	6	-	0810 - 576 - 510	Rental-storm water pond n	5,215	5,322	2,779	4,439	25,300	673	30,900	(900)	30,000
1	-	6	-	0810 - 580 - 510	Rental-catch basin cleanin	0	436	157	198	725	17	890		890
1	-	6	-	0810 - 782 - 510	Rental-arthur street mainte	2,021	242	0	754	1,000	0	1,220		1,220
1	-	6	-	0810 - 577 - 510	Rental-storm grate mainte	495	511	313	440	3,500	83	4,274		4,274
1	-	6	-	1400 - 413 - 510	Rental-sidewalk	475	777	418	557	575	0	700		700
1	-	6	-	4400 - 206 - 510	Rental - municipal drains	50	0	0	17	550	0	675		675
Sub total						53,048	71,426	115,790	80,088	126,200	68,415	154,059	(7,125)	146,934
Facility Cost														
						-	-	-	-	-	-	-	-	-
Operating/Material Cost														
1	-	6	-	0810 - 515 - 517	Materials-hand mowing	437	226	351	338	700	95	720		720
1	-	6	-	0810 - 525 - 517	Material-tree removal and	0	113	-	38	300	-	310		310
1	-	6	-	0810 - 526 - 517	Materials-tree maintenanc	345	246	336	309	100	269	100		100
1	-	6	-	0810 - 555 - 517	Materials-debris pick-up	166	40	434	214	425	144	440		440
1	-	6	-	0810 - 560 - 517	Materials-rural ditch maint	1,111	113	1,335	853	5,000	-	5,120		5,120
1	-	6	-	0810 - 565 - 517	Materials-culvert maintena	4,579	-305	492	1,589	5,000	-	5,120		5,120
1	-	6	-	0810 - 575 - 517	Materials-storm sewer mai	2,761	217	39,948	14,309	3,000	37,992	3,070		3,070
1	-	6	-	0810 - 576 - 517	Materials - storm water poi	785	305	1,259	783	1,850	3,934	1,900		1,900
1	-	6	-	0810 - 577 - 517	Materials-storm grate mair	47	402	1,303	584	500	-	510		510
1	-	6	-	0810 - 782 - 517	Materials-arthur street mai	0	0	-	-	300	-	310		310
1	-	6	-	1400 - 413 - 517	Materials-sidewalk	-	244	98	114	700	122	720		720
Sub total						10,231	1,599	45,556	19,129	17,875	42,555	18,320	-	18,320



DEPARTMENT **INFRASTRUCTURE SERVICES**
PROGRAM **Roadside**

PROGRAM - EXPENDITURES

						2022	2023	2024	3 YEAR AVG.	2025	2025	2026		2026
						ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	ACTUAL	DEPARTMENT	ADJUSTMENTS	BUDGET
						ACCOUNT DESCRIPTION								
						External Contract								
1	-	6	-	0810	- 510 - 515	Tractor Mowing	22,459	24,725	15,057	20,747	2,500	18,201	15,000	15,000
1	-	6	-	0810	- 515 - 515	Hand Mowing	-	119	-	40	-	-	-	-
1	-	6	-	0810	- 525 - 515	Tree Removal and Plantin	27,545	122,019	49,033	66,199	45,000	16,856	45,000	45,000
1	-	6	-	0810	- 526 - 515	Tree Maintenance	6,981	7,247	6,179	6,802	25,000	3,104	25,000	25,000
1	-	6	-	0810	- 555 - 515	Debris Pick-up	35	4,624	1,643	2,101	-	325	-	-
1	-	6	-	0810	- 560 - 515	Rural Ditch Maintenance	48,138	33,576	43,503	41,739	58,000	85,736	58,000	58,000
1	-	6	-	0810	- 565 - 515	Culvert Maintenance	1,936	9,621	27,655	13,071	26,200	3,306	26,200	26,200
1	-	6	-	0810	- 575 - 515	Storm Sewer Maintenance	5,096	18,882	54,968	26,315	15,750	-	15,750	15,750
1	-	6	-	0810	- 576 - 515	Storm Water Pond Mtnce	-	8,675	153	2,943	16,000	-	16,000	16,000
1	-	6	-	0810	- 577 - 515	Storm Grate Mtnce	-	-	-	-	-	-	-	-
1	-	6	-	0810	- 580 - 515	Catch Basin Cleaning	29,382	41,658	-	23,680	45,000	-	45,000	45,000
1	-	6	-	0810	- 782 - 515	Arthur Street (Elmira) Mair	2,600	14,922	19,552	12,358	23,000	3,074	23,000	(10,000) 13,000
1	-	6	-	0810	- 783 - 515	King Street (St Jacobs) M	6,000	6,000	6,000	6,000	6,200	6,200	6,200	6,200
1	-	6	-	1400	- 413 - 515	Sidewalk Repairs	-	-	6,309	2,103	1,025	6,309	1,025	1,025
1	-	6	-	0810	- 585 - 515	Sump Pump Relocation	-	67,302	-	22,434	-	-	25,000	25,000
1	-	6	-	4400	- 200 - 062	Municipal Drains	1,671	28,131	108	9,970	32,000	-	32,000	32,000
1	-	6	-	4400	- 200 - 254	Drainage Superintendent	29,607	29,468	24,931	28,002	74,000	19,997	74,000	74,000
						Sub total	181,450	416,969	255,091	284,503	369,675	163,107	382,175	15,000 397,175
						Other Cost	-	-	-	-	-	-	-	-
						TOTAL - Expenditures	308,589	580,402	553,714	480,902	674,680	359,189	720,094	7,875 727,969
1	-	5	-	0810	- 190 - 949	Interfund transfers	25,000	-	-	8,333	13,000	-	13,000	- 13,000
						Fees and Charges	-	-	-	-	-	-	-	-
						Provincial Grants								
1	-	5	-	4400	- 820 - 320	Drainage Superintendent	14,804	14,734	12,465	14,001	37,000	-	37,000	37,000
							14,804	14,734	12,465	14,001	37,000	-	37,000	- 37,000
						Other Revenue								
1	-	5	-	0800	- 829 - 893	Debris pickup	-	-	218	73	-	-	-	-
1	-	5	-	0810	- 782 - 064	Arthur Street Maintenance	-	-	2,700	900	-	-	-	-
1	-	5	-	0810	- 870 - 200	Misc Recoverable	-	1,000	-	333	-	12,600	-	-
						Sub total	-	1,000	2,918	1,306	-	12,600	-	-
						TOTAL - Revenue	39,804	15,734	15,383	23,640	50,000	12,600	50,000	- 50,000
						NET TOTAL	268,785	564,668	538,331	457,261	624,680	346,589	670,094	7,875 677,969



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Hardtop Maintenance

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	47,688	46,230	59,964	51,294	71,280	57,109	68,420	-	68,420
Equipment Cost	84,194	79,673	96,778	86,882	129,175	90,187	157,675	(4,453)	153,222
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	28,065	36,400	28,595	31,020	62,725	44,032	64,295	-	64,295
External Contract	532,563	280,144	627,259	479,989	569,300	215,030	569,300	48,500	617,800
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	692,510	442,446	812,596	649,184	832,480	406,357	859,690	44,047	903,737

PROGRAM - REVENUE

Interfund Transfers	-	-	128,437	42,812	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	69,237	-	-	23,079	-	-	-	-	-
	69,237	-	128,437	65,891	-	-	-	-	-
	623,273	442,446	684,159	583,293	832,480	406,357	859,690	44,047	903,737



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Hardtop Maintenance

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
1 - 6 - 0820 - 595 - 500	Labour-road patching	26,151	20,393	30,158	25,567	42,230	27,213	38,500		38,500
1 - 6 - 0820 - 605 - 500	Labour-surface treatment	80	-	-	27	-	489	-		-
1 - 6 - 0820 - 610 - 500	Labour - maintenance paving	-	-	58	19	-	261	-		-
1 - 6 - 0820 - 615 - 500	Labour-street sweeping	11,185	15,076	18,091	14,784	18,950	20,142	19,520		19,520
1 - 6 - 0820 - 620 - 500	Labour-shoulder maintenance	10,273	10,762	11,657	10,897	10,100	9,005	10,400		10,400
	Sub total	47,688	46,230	59,964	51,294	71,280	57,109	68,420	-	68,420
Equipment Cost										
1 - 6 - 0820 - 595 - 510	Rental-road patching	16,880	12,316	20,788	16,662	33,600	21,814	41,025		41,025
1 - 6 - 0820 - 605 - 510	Rental-surface treatment	259	-	-	86	-	868	-		-
1 - 6 - 0820 - 610 - 510	Rental-maintenance paving	-	-	25	8	-	286	-		-
1 - 6 - 0820 - 615 - 510	Rental-street sweeping	34,451	39,462	47,840	40,584	60,475	47,874	73,800	(2,803)	70,997
1 - 6 - 0820 - 620 - 510	Rental-shoulder maintenance	32,604	27,894	28,125	29,541	35,100	19,345	42,850	(1,650)	41,200
	Sub total	84,194	79,673	96,778	86,882	129,175	90,187	157,675	(4,453)	153,222
Facility Cost										
		-	-	-	-	-	-	-	-	-
Operating/Material Cost										
1 - 6 - 0820 - 595 - 517	Materials-road patching	16,673	8,809	16,616	14,033	30,950	24,825	31,725		31,725
1 - 6 - 0820 - 605 - 517	Materials-surface treatment	-	-	-	-	-	-	-		-
1 - 6 - 0820 - 610 - 517	Materials-maintenance paving	-	5,745	-	1,915	-	-	-		-
1 - 6 - 0820 - 620 - 517	Materials-shoulder maintenance	11,392	21,846	11,979	15,072	31,775	19,207	32,570		32,570
	Sub total	28,065	36,400	28,595	31,020	62,725	44,032	64,295	-	64,295
External Contracts										
1 - 6 - 0820 - 600 - 515	Crack Sealing	74,163	-	69,649	47,937	80,300	79,101	80,300		80,300
1 - 6 - 0820 - 605 - 515	Surface Treatment	333,542	130,500	378,437	280,826	265,000	22,340	265,000	48,500	313,500
1 - 6 - 0820 - 610 - 515	Maintenance Paving	27,436	8,221	36,040	23,899	55,000	-	55,000		55,000
1 - 6 - 0820 - 615 - 515	Street Sweeping	-	-	2,717	906	-	-	-		-
1 - 6 - 0820 - 620 - 515	Shoulder Maintenance	14,542	20,188	6,614	13,781	15,500	-	15,500		15,500
1 - 6 - 0820 - 705 - 515	Pavement Marking	80,304	94,651	108,105	94,353	127,500	104,234	127,500		127,500
1 - 6 - 0820 - 702 - 515	Road Needs Study	2,577	26,585	25,697	18,286	26,000	9,354	26,000		26,000
	Sub total	532,563	280,144	627,259	479,989	569,300	215,030	569,300	48,500	617,800
Other Cost										
1 - 6 - 0820 - 190 - 961	Transfer to Reserve	-	-	-	-	-	-	0		0
	Sub total	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures										
		692,510	442,446	812,596	649,184	832,480	406,357	859,690	44,047	903,737



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Hardtop Maintenance

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1 - 5 - 0820 - 190 - 949	Interfund Transfers	-	-	128,437	42,812	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
1 - 5 - 0820 - 190 - 949	Provincial Grants	-	-	-	-	-	-	-	-	-
1 - 5 - 0820 - 705 - 200	Other Revenue	-	-	-	-	-	-	-	-	-
1 - 5 - 0820 - 870 - 200	Miscellaneous Recoverable	69,237	-	-	23,079	-	-	-	-	-
	TOTAL - Revenue	69,237	-	128,437	65,891	-	-	-	-	-
	NET	623,273	442,446	684,159	583,293	832,480	406,357	859,690	44,047	903,737

DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Hardtop Maintenance

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Road Patching	59,703	41,518	67,562	56,261	106,780	73,852	111,250	-	111,250
Crack Sealing	74,163	-	69,649	47,937	80,300	79,101	80,300	-	80,300
Surface Treatment	333,881	130,500	378,437	280,939	265,000	23,696	265,000	48,500	313,500
Hard Top Repairs	27,436	8,221	36,123	23,926	55,000	547	55,000	-	55,000
Street Sweeping	45,636	54,537	68,648	56,274	79,425	68,016	93,320	(2,803)	90,517
Shoulder Maintenance	68,811	80,689	58,375	69,292	92,475	47,556	101,320	(1,650)	99,670
Traffic Line Marking	80,304	94,651	108,105	94,353	127,500	104,234	127,500	-	127,500
Road Needs Study	2,577	26,585	25,697	18,286	26,000	9,354	26,000	-	26,000
	692,510	436,701	812,596	647,269	832,480	406,357	859,690	44,047	903,737



**DEPARTMENT
PROGRAM**

**INFRASTRUCTURE SERVICES
Loose Top**

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	48,942	65,168	83,691	65,934	71,600	75,182	82,350	-	82,350
Equipment Cost	158,153	186,589	266,069	203,604	218,000	206,371	295,155	-	295,155
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material	-	-	69	23	7,100	5,704	7,280	-	7,280
External Contract	552,408	544,408	588,296	561,704	723,350	670,163	768,480	-	768,480
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL -Expenditures	759,503	796,164	938,125	831,264	1,020,050	957,420	1,153,265	-	1,153,265
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	40,000	40,000	40,000	40,000	40,000	-	40,000	-	40,000
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	33,310	26,562	56,448	38,773	35,000	45,932	35,000	-	35,000
Other funding	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	73,310	66,562	96,448	78,773	75,000	45,932	75,000	-	75,000
	686,193	729,602	841,677	752,491	945,050	911,488	1,078,265	-	1,078,265



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Loose Top

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
1 - 6 - 0830 - 640 - 500	Labour-gravel base repair	2,177	2,926	4,620	3,241	3,400	6,842	3,500		3,500
1 - 6 - 0830 - 645 - 500	Labour-road grading	28,985	39,640	39,234	35,953	35,700	21,424	36,770		36,770
1 - 6 - 0830 - 650 - 500	Labour-dust suppressant	5,949	9,613	19,121	11,561	14,000	23,404	19,550		19,550
1 - 6 - 0830 - 655 - 500	Labour-gravel resurfacing	11,831	12,988	20,716	15,179	18,500	23,512	22,530		22,530
	Sub total	48,942	65,168	83,691	65,934	71,600	75,182	82,350	-	82,350
Equipment Cost										
1 - 6 - 0830 - 640 - 510	Rental-gravel base repair	2,475	4,566	10,015	5,685	9,000	14,150	11,000		11,000
1 - 6 - 0830 - 645 - 510	Rental-road grading	101,890	126,527	132,460	120,292	130,000	70,531	158,725		158,725
1 - 6 - 0830 - 650 - 510	Rental-dust suppressant	22,414	28,876	77,087	42,792	45,000	68,427	59,000		59,000
1 - 6 - 0830 - 655 - 510	Rental-gravel resurfacing	31,373	26,621	46,507	34,834	34,000	53,263	66,430		66,430
	Sub total	158,153	186,589	266,069	203,604	218,000	206,371	295,155	-	295,155
Facility Cost										
		-	-	-	-	-	-	-	-	-
Operating/Material Cost										
1 - 6 - 0830 - 640 - 517	Material-gravel base repair	-	-	-	-	7,100	5,704	7,280		7,280
1 - 6 - 0830 - 645 - 517	Material-road grading	-	-	69	23	-	-	-		-
1 - 6 - 0830 - 650 - 517	Material-dust suppressant	-	-	-	-	-	-	-		-
1 - 6 - 0830 - 655 - 517	Material-gravel resurfacing	-	-	-	-	-	-	-		-
	Sub total	-	-	69	23	7,100	5,704	7,280	-	7,280
External Contract										
1 - 6 - 0830 - 640 - 515	Gravel Base Repair	12,315	-	-	4,105	13,100	-	13,100		13,100
1 - 6 - 0830 - 645 - 510	Road Grading	-	-	-	-	-	-	-		-
1 - 6 - 0830 - 650 - 515	Dust Suppressant	235,431	222,881	229,849	229,387	262,950	249,839	292,950		292,950
1 - 6 - 0830 - 655 - 515	Gravel resurfacing	304,661	321,527	358,447	328,212	447,300	420,324	462,430		462,430
	Sub total	552,408	544,408	588,296	561,704	723,350	670,163	768,480	-	768,480
Other Cost										
1 - 6 - 0860 - 783 - 110	Gravel Pit Expenses	-	-	-	-	-	-	-		-
1 - 6 - 0830 - 655 - 273	Gravel resurfacing	-	-	-	-	-	-	-		-
	Sub total	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		759,503	796,164	938,125	831,264	1,020,050	957,420	1,153,265	-	1,153,265



DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Loosetop

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1 - 5 - 0830 - 190 - 949	Interfund Transfers	40,000	40,000	40,000	40,000	40,000	-	40,000		40,000
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants									
1 - 5 - 0800 - 870 - 063	MNR Gravel Tax	33,310	26,562	56,448	38,773	35,000	45,932	35,000		35,000
	Sub total	33,310	26,562	56,448	38,773	35,000	45,932	35,000	-	35,000
	Other Revenue					-		-	-	-
	TOTAL - Revenue	73,310	66,562	96,448	78,773	75,000	45,932	75,000	-	75,000
	NET	686,193	729,602	841,677	752,491	945,050	911,488	1,078,265	-	1,078,265

DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Loose Top

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
	Gravel Base Repair	16,968	7,492	14,635	13,031	32,600	26,695	34,880	-	34,880
	Road Grading	130,876	166,166	171,694	156,245	165,700	91,955	195,495	-	195,495
	Dustlaying	263,794	261,370	326,057	283,740	321,950	341,670	371,500	-	371,500
	Gravel Resurfacing	347,866	361,136	425,670	378,224	499,800	497,100	551,390	-	551,390
		759,503	796,164	938,056	831,241	1,020,050	957,420	1,153,265	-	1,153,265



DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Winter Control

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	128,825	122,521	99,906	117,084	148,100	144,169	154,900	-	154,900
Equipment Cost	390,486	330,935	312,648	344,689	419,500	514,558	512,250	-	512,250
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material	500,626	324,286	351,278	392,063	317,900	466,862	317,900	49,000	366,900
External Contracts	232,943	221,518	330,378	261,613	233,000	500,211	233,000	51,300	284,300
Other Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	1,252,880	999,260	1,094,210	1,115,450	1,118,500	1,625,800	1,218,050	100,300	1,318,350
<u>PROGRAM - REVENUE</u>									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	16,661	36,220	17,627	-	32,139	15,000	-	-
TOTAL - Revenue	-	16,661	36,220	17,627	-	32,139	15,000	-	-
	1,252,880	982,599	1,057,990	1,097,823	1,118,500	1,593,661	1,203,050	100,300	1,318,350

**PROGRAM - EXPENDITURES**

DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Cost										
1 - 6 - 0900 - 665 - 500	Labour-Snow Removal	84,809	67,079	46,776	66,221	86,000	122,447	91,800		91,800
1 - 6 - 0900 - 670 - 500	Labour-Ice Removal	11,718	16,417	7,775	11,970	12,800	10,578	13,800		13,800
1 - 6 - 0900 - 695 - 500	Labour-Sand/Salt	32,299	39,025	45,355	38,893	49,300	11,145	49,300		49,300
Sub total		128,825	122,521	99,906	117,084	148,100	144,169	154,900	-	154,900
Equipment Cost										
1 - 6 - 0900 - 665 - 510	Rental-Snow Removal	258,613	185,672	148,793	197,693	255,400	442,821	311,900		311,900
1 - 6 - 0900 - 670 - 510	Rental-Ice Removal	42,008	41,836	20,975	34,940	41,200	36,143	50,300		50,300
1 - 6 - 0900 - 695 - 510	Rental-Sand/Salt	89,865	103,427	142,880	112,057	122,900	35,594	150,050		150,050
Sub total		390,486	330,935	312,648	344,689	419,500	514,558	512,250	-	512,250
Facility Cost		-	-	-	-	-	-	-	-	-
Operating/Material Cost										
1 - 6 - 0900 - 665 - 517	Material-Snow Removal	674	1,072	941	896	900	3,195	900		900
1 - 6 - 0900 - 695 - 517	Material-Sand/Salt	499,952	323,214	350,337	391,168	317,000	463,667	317,000	49,000	366,000
Sub total		500,626	324,286	351,278	392,063	317,900	466,862	317,900	49,000	366,900
External Cost										
1 - 6 - 0900 - 665 - 515	Snow Removal	97,960	101,230	75,193	91,461	97,400	194,389	97,400	13,800	111,200
1 - 6 - 0900 - 667 - 515	Sidewalk Snow Removal	143,403	119,168	239,277	167,283	125,000	294,837	125,000	37,500	162,500
1 - 6 - 0900 - 670 - 515	Ice Removal	-	-	-	-	-	-	-	-	-
1 - 6 - 0900 - 695 - 515	Salt/sanding	(8,420)	1,120	15,908	2,869	10,600	10,985	10,600		10,600
Sub total		232,943	221,518	330,378	261,613	233,000	500,211	233,000	51,300	284,300
Other cost										
1 - 6 - 0900 - 190 - 967	Transfer to Reserve	-	-	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-	-	-
TOTAL - Expenditures		1,252,880	999,260	1,094,210	1,115,450	1,118,500	1,625,800	1,218,050	100,300	1,318,350
PROGRAM REVENUE										
1 - 5 - 900 - 190 - 949	Interfund Transfers	-	-	-	-	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
1 - 5 - 0900 - 870 - 300	Miscellaneous Revenue	-	16,661	36,220	17,627	-	32,139	15,000	-	-
TOTAL - Revenue		-	16,661	36,220	17,627	-	32,139	15,000	-	-
NET		1,252,880	982,599	1,057,990	1,097,823	1,118,500	1,593,661	1,203,050	100,300	1,318,350
	Snow Removal	585,459	474,220	510,980	523,553	564,700	1,057,689	627,000	51,300	678,300
	Ice Removal	53,726	58,254	28,750	46,910	54,000	46,721	64,100	-	64,100
	Sand/Salt	613,695	466,786	554,480	544,987	499,800	521,391	526,950	49,000	575,950
TOTAL - Revenue		1,252,880	999,260	1,094,210	1,115,450	1,118,500	1,625,800	1,218,050	100,300	1,318,350



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Safety

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	59,156	95,843	79,367	78,122	75,400	77,853	74,008	-	74,008
Equipment Cost	31,320	55,947	46,816	44,694	67,650	46,972	75,600	(1,600)	74,000
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	45,740	69,245	48,748	54,578	78,100	51,583	80,050	-	80,050
External Contract	118,896	25,162	59,898	67,985	43,850	67,921	44,600	-	44,600
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	255,112	246,196	234,829	245,379	265,000	244,330	274,258	(1,600)	272,658

PROGRAM - REVENUE

Interfund Transfer	12,000	-	-	4,000	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grant	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	12,000	-	-	4,000	-	-	-	-	-
	243,112	246,196	234,829	241,379	265,000	244,330	274,258	(1,600)	272,658



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Safety

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION						2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost														
1	-	6	-	0855	- 710 - 500	Labour-signs	54,970	86,429	72,240	71,213	63,900	69,248	63,168	63,168
1	-	6	-	0855	- 715 - 500	Labour-guide post maintenance	1,870	2,198	2,916	2,328	4,400	2,993	3,530	3,530
1	-	6	-	0855	- 735 - 500	Labour-spills	581	71	60	237	2,100	411	2,160	2,160
1	-	6	-	0860	- 781 - 500	Labour-special events	755	4,640	2,651	2,682	2,900	4,653	2,990	2,990
1	-	6	-	0860	- 796 - 500	Labour-safety meetings	980	2,505	1,500	1,661	2,100	549	2,160	2,160
Sub total							59,156	95,843	79,367	78,122	75,400	77,853	74,008	- 74,008
Equipment Cost														
1	-	6	-	0855	- 710 - 510	Rental-signs	28,966	50,895	41,559	40,473	58,000	42,651	63,800	(800) 63,000
1	-	6	-	0855	- 715 - 510	Rental-guide post maintenance	1,431	2,204	3,320	2,318	5,200	2,434	6,350	6,350
1	-	6	-	0855	- 735 - 510	Rental-spills	208	17	252	159	2,300	286	2,800	(800) 2,000
1	-	6	-	0860	- 781 - 510	Rental-special events	319	2,148	1,183	1,217	1,200	1,566	1,500	1,500
1	-	6	-	0860	- 796 - 510	Rental-safety meetings	396	684	502	527	950	36	1,150	1,150
Sub total							31,320	55,947	46,816	44,694	67,650	46,972	75,600	(1,600) 74,000
Facility Cost							-	-	-	-	-	-	-	-
Operating/Material Cost														
1	-	6	-	0855	- 710 - 517	Material-signs	44,622	59,358	47,875	50,618	75,000	50,715	76,880	76,880
1	-	6	-	0855	- 715 - 517	Material-guide post maintenance	748	1,748	855	1,117	2,450	868	2,510	2,510
1	-	6	-	0855	- 735 - 517	Materials-spills	370	-	18	129	325	-	330	330
1	-	6	-	0860	- 781 - 517	Material-special events	-	8,139	-	2,713	325	-	330	330
Sub total							45,740	69,245	48,748	54,578	78,100	51,583	80,050	- 80,050
External Contract														
1	-	6	-	0855	- 710 - 515	Sign External Contracts	39,073	8,975	24,318	24,122	35,900	25,265	35,900	35,900
1	-	6	-	0855	- 715 - 515	Guide Post Maintenance	10,257	9,174	-	6,477	4,250	22,601	5,000	5,000
1	-	6	-	0855	- 730 - 515	Railroad Maintenance	3,190	3,190	1,587	2,655	3,700	3,836	3,700	3,700
1	-	6	-	0855	- 735 - 515	Spills	66,376	3,824	33,993	34,731	-	16,219	-	-
Sub total							118,896	25,162	59,898	67,985	43,850	67,921	44,600	- 44,600
Other Cost														
							-	-	-	-	-	-	-	-
TOTAL - Expenditures							255,112	246,196	234,829	245,379	265,000	244,330	274,258	(1,600) 272,658



DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Safety

PROGRAM - REVENUE

	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
1 - 5 - 0855 - 190 - 948	Transfer from Reserves	12,000	-	-	4,000	-	-	-	-	-
	Interfund Transfers	12,000	-	-	4,000	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	12,000	-	-	4,000	-	-	-	-	-
	NET	243,112	246,196	234,829	241,379	265,000	244,330	274,258	(1,600)	272,658

DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Safety

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Signs	167,630	205,656	185,992	186,426	232,800	187,879	239,748	(800)	238,948
Guide Post Maintenance	14,307	15,323	7,091	12,240	16,300	28,895	17,390	-	17,390
Railroad Maintenance	3,190	3,190	1,587	2,655	3,700	3,836	3,700	-	3,700
Spills	1,160	88	330	526	4,725	697	5,290	(800)	4,490
Special events	1,074	14,927	3,834	6,612	4,425	6,218	4,820	-	4,820
Safety Meetings	1,375	3,189	2,002	2,189	3,050	585	3,310	-	3,310
	188,736	242,373	200,836	210,648	265,000	228,111	274,258	(1,600)	272,658




DEPARTMENT PROGRAM **INFRASTRUCTURE SERVICES**
Boundary Road Maintenance


PROGRAM - EXPENDITURES

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	ACCOUNT DESCRIPTION									
1-6-0860-746-110	Wellesley	9,699	15,186	13,094	12,659	13,000	816	15,000		15,000
1-6-0860-752-110	Waterloo	8,522	12,874	23,392	14,929	18,000	23,495	25,000		25,000
	TOTAL - Expenditures	18,221	28,059	36,486	27,589	31,000	24,311	40,000	-	40,000

PROGRAM - REVENUE

1-5-0860-870-300	Miscellaneous	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	-	-	-	-	-	-	-	-	-
	NET	18,221	28,059	36,486	27,589	31,000	24,311	40,000	-	40,000

 DEPARTMENT PROGRAM		INFRASTRUCTURE SERVICES Parking Lot							
PROGRAM - EXPENDITURES									
ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENTAL BUDGET	2026 ADJUSTMENT	2026 BUDGET
Staff Cost	3,521	7,226	2,740	4,496	11,000	4,811	10,330	-	10,330
Equipment Cost	13,774	21,349	9,949	15,024	28,050	17,658	34,300	-	34,300
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	27,238	17,419	33,655	26,104	44,600	9,854	45,710	(12,500)	33,210
External Contract	81,930	78,590	43,511	68,010	71,800	47,004	71,800	(8,250)	63,550
Other Cost	42,876	44,049	45,965	44,297	47,500	53,204	47,500	-	47,500
TOTAL - Expenditures	169,339	168,633	135,820	157,930	202,950	132,531	209,640	(20,750)	188,890
PROGRAM - REVENUE									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL - Revenue	-	-	-	-	-	-	-	-	-
NET	169,339	168,633	135,820	157,930	202,950	132,531	209,640	(20,750)	188,890

												
DEPARTMENT		INFRASTRUCTURE SERVICES										
PROGRAM		Parking Lot										
<u>PROGRAM - EXPENDITURES</u>												
		ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENTAL BUDGET	2026 ADJUSTMENT	2026 BUDGET	
Staff Cost												
1	- 6	- 1100 - 409 - 500	Labour-parking lot maintenance	84	87	322	164	2,750	503	1,830	1,830	
1	- 6	- 1100 - 411 - 500	Labour-winter control	3,436	7,139	2,418	4,331	8,250	4,308	8,500	8,500	
Sub total			3,521	7,226	2,740	4,496	11,000	4,811	10,330	-	10,330	
Equipment Cost												
1	- 6	- 1100 - 409 - 510	Rental-parking lot maintenance	123	12	311	149	6,050	370	7,400	7,400	
1	- 6	- 1100 - 411 - 510	Rental-winter control	13,651	21,336	9,638	14,875	22,000	17,288	26,900	26,900	
Sub total			13,774	21,349	9,949	15,024	28,050	17,658	34,300	-	34,300	
Facility Cost												
			-	-	-	-	-	-	-	-	-	
Operating/Material Cost												
1	- 6	- 1100 - 409 - 517	Materials-parking lot maintenance	-	-	-	-	135			-	
1	- 6	- 1100 - 411 - 517	Materials-winter control	27,238	17,419	33,655	26,104	9,719	45,710	(12,500)	33,210	
Sub total			27,238	17,419	33,655	26,104	44,600	9,854	45,710	(12,500)	33,210	
External Contract												
1	- 6	- 1100 - 409 - 515	Maintenance	5,393	-	-	1,798	6,200	-	6,200	(750)	5,450
1	- 6	- 1100 - 411 - 515	Winter Control	76,536	78,590	43,511	66,212	65,600	47,004	65,600	(7,500)	58,100
Sub total			81,930	78,590	43,511	68,010	71,800	47,004	71,800	(8,250)	63,550	
Other Cost												
1	- 6	- 1100 - 200 - 084	BIA Parking Lot leases	14,317	14,164	14,637	14,373	15,000	14,977	15,000		15,000
1	- 6	- 1100 - 150 - 157	Grants-in-lieu of property tax	28,559	29,885	31,328	29,924	32,500	38,227	32,500		32,500
Sub total			42,876	44,049	45,965	44,297	47,500	53,204	47,500	-	47,500	
TOTAL - Expenditures			169,339	168,633	135,820	157,930	202,950	132,531	209,640	(20,750)	188,890	
<u>PROGRAM - REVENUE</u>												
1	- 5	- 1100 - 190 - 949	Contribution from Reserve Fund			-	-	-	-	-	-	
Interfund Transfers			-	-	-	-	-	-	-	-	-	
Fees and Charges												
			-	-	-	-	-	-	-	-	-	
Provincial Grants												
			-	-	-	-	-	-	-	-	-	
Other Revenue												
Grants-in-lieu			-	-	-	-	-	-	-	-	-	
1	- 5	- 1100 - 870 - 200	Miscellaneous Recoverable			-	-	-	-	-	-	
Sub total			-	-	-	-	-	-	-	-	-	
TOTAL - Revenue			-	-	-	-	-	-	-	-	-	
NET			169,339	168,633	135,820	157,930	202,950	132,531	209,640	(20,750)	188,890	



**DEPARTMENT
PROGRAM**

**INFRASTRUCTURE SERVICES
Street lights**

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	-	-	-	-	-	-	-	-	-
Equipment Cost	-	-	-	-	-	-	-	-	-
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	97,285	102,006	92,680	97,324	112,600	82,482	115,410	-	115,410
External Contract	44,008	27,875	16,454	29,446	31,000	9,991	31,780	-	31,780
Other Cost	61,000	61,000	61,000	61,000	61,000	55,917	61,000	-	61,000
TOTAL - Expenditures	202,294	190,881	170,134	187,770	204,600	148,389	208,190	-	208,190

PROGRAM REVENUE

Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	3,510	-	-	1,170	-	-	-	-	-
Total - Revenue	3,510	-	-	1,170	-	-	-	-	-
	198,784	190,881	170,134	186,600	204,600	148,389	208,190	-	208,190



DEPARTMENT **INFRASTRUCTURE SERVICES**
PROGRAM **Street lights**

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
	Staff Cost	-	-	-	-	-	-	-	-	-
	Equipment Cost	-	-	-	-	-	-	-	-	-
	Facility Cost	-	-	-	-	-	-	-	-	-
	Operating/Material Cost									
1 - 6 - 1200 - 200 - 226	Energy - Township	90,064	89,661	90,789	90,172	97,300	61,187	99,730		99,730
1 - 6 - 1200 - 090 - 364	Repairs	7,221	12,345	1,891	7,152	15,300	21,295	15,680		15,680
	Sub total	97,285	102,006	92,680	97,324	112,600	82,482	115,410	-	115,410
	External Contracts									
1 - 6 - 1200 - 200 - 515	Hydro Streetlight Maintenance	44,008	27,875	16,454	29,446	31,000	9,991	31,780	-	31,780
	Sub Total	44,008	27,875	16,454	29,446	31,000	9,991	31,780	-	31,780
	Other Cost									
1 - 6 - 1200 - 190 - 961	Transfer to Reserve	61,000	61,000	61,000	61,000	61,000	55,917	61,000		61,000
	Sub total	61,000	61,000	61,000	61,000	61,000	55,917	61,000	-	61,000
	TOTAL - Expenditures	202,294	190,881	170,134	187,770	204,600	148,389	208,190	-	208,190
<u>PROGRAM REVENUES</u>										
	Other Revenue									
1 - 5 - 1200 - 870 - 300	Miscellaneous	3,510	-	-	1,170	-	-	-	-	-
	Sub total	3,510	-	-	1,170	-	-	-	-	-
	Fees and Charges	-	-	-	-	-	-	-	-	-
	Provincial Grants	-	-	-	-	-	-	-	-	-
	Interfund Transfer	-	-	-	-	-	-	-	-	-
	TOTAL - Revenue	3,510	-	-	1,170	-	-	-	-	-
	NET	198,784	190,881	170,134	186,600	204,600	148,389	208,190	-	208,190



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Sidewalk Snowclearing (Elmira - Ward 1)

PROGRAM - EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Cost	-	-	434	145	-	-	-	-	-
Equipment Cost	-	-	377	126	-	-	-	-	-
Facility Cost	-	-	-	-	-	-	-	-	-
Operating/Material Cost	-	-	3,697	1,232	4,000	16,719	15,000	-	15,000
External Contract	227,131	185,660	202,051	204,948	190,000	126,744	295,000	-	295,000
Other Cost	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	227,131	185,660	206,559	206,450	194,000	143,463	310,000	-	310,000
PROGRAM - REVENUE									
Interfund Transfers	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	227,131	185,660	190,620	201,137	194,000	143,463	310,000	-	310,000
TOTAL - Revenue	227,131	185,660	190,620	201,137	194,000	143,463	310,000	-	310,000
NET	-	-	(15,939)	(5,313)	-	-	-	-	-



DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Sidewalk Snowclearing (Elmira - Ward 1)

PROGRAM - EXPENDITURES		2022	2023	2024	3 YEAR AVG.	2025	2025	2026	ADJUSTMENTS	2026
ACCOUNT DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	DEPARTMENT		BUDGET
Staff Costs										
W - 6 - 1400 - 200 - 123	Labour	-	-	-	-	-	-	-		-
W - 6 - 1400 - 666 - 500	Labour	-	-	434	145	-	-	-		-
Equipment Costs										
W - 6 - 1400 - 666 - 510	Internal Equipment Rental	-	-	377	126	-	-	-		-
Facility Costs										
Operating/Material Costs										
W - 4 - 9000 - 930 - 920	Write-Offs	-	-	-	-	-	-	-		-
W - 6 - 1400 - 666 - 517	Materials	-	-	3,697	1,232	4,000	16,719	15,000		15,000
External Contracts										
W - 6 - 1400 - 666 - 515	Contract for snow clearing	227,131	185,660	202,051	204,948	190,000	126,744	295,000		295,000
W - 6 - 1400 - 413 - 515	External Contracts	-	-	-	-	-	-	-		-
TOTAL - Expenditures		227,131	185,660	206,559	206,450	194,000	143,463	310,000	-	310,000
PROGRAM - REVENUE										
ACCOUNT DESCRIPTION		2022	2023	2024	3 YEAR AVG.	2025	2025	2026	ADJUSTMENTS	2026
ACTUAL		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	DEPARTMENT		BUDGET
W - 4 - 9000 - 920 - 920	Taxation - Municipal Levy	220,924	229,269	190,620	213,604	194,000	223,686	310,000		310,000
W - 4 - 9000 - 925 - 920	Taxation - Municipal Levy	-	-	-	-	-	-	-		-
W - 5 - 1400 - 870 - 200	Misc Recoverable	-	-	-	-	-	-	-		-
W - 3 - 8500 - 998 - 998	Surplus - Accumulated	6,207	(43,608)	-	(12,467)	-	(80,223)	-		-
TOTAL - Revenue		227,131	185,660	190,620	201,137	194,000	143,463	310,000	-	310,000
NET		-	-	(15,939)	(5,313)	-	-	-	-	-

DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Cost Allocation - INTERNAL WORKING PAPER

2024 Full-time Equivalent 17.50
 2025 Full-time Equivalent 17.50

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs - Union							1,373,758		(0)
	Union actual not allocated									
1 - 6 - 0895 - 010 - 001	Public works wages	953,035	1,127,630	1,186,394	1,089,020	1,253,588	1,081,334	1,333,216	-	1,333,216
1 - 6 - 0895 - 010 - 002	Part-time (incl Reg PT, Seasonal & Summer Students)	14,325	26,046	45,593	28,655	39,361	44,905	40,542	-	40,542
1 - 6 - 0895 - 020 - 021	CPP	43,334	54,834	62,458	53,542	76,480	63,555	75,413	-	75,413
1 - 6 - 0895 - 020 - 022	EI	15,850	20,086	23,235	19,724	26,454	22,933	26,533	-	26,533
1 - 6 - 0895 - 020 - 023	Group Benefits	87,755	124,371	137,548	116,558	165,659	132,291	170,054	-	170,054
1 - 6 - 0895 - 020 - 025	OMERS	75,266	103,461	109,125	95,951	107,326	106,391	116,003	-	116,003
1 - 6 - 0895 - 020 - 026	EHT	18,073	22,576	24,356	21,668	25,212	23,696	26,788	-	26,788
1 - 6 - 0895 - 020 - 027	WSIB	28,058	37,776	38,521	34,785	39,952	35,603	42,449	-	42,449
	Total ADP cost	1,235,697	1,516,780	1,627,230	1,459,902	1,734,032	1,510,708	1,830,998	-	1,830,998
1- 6 - 0895 - 023 - 500	Vacation Labour	44,325	41,051	41,680	42,352	44,966	56,252	44,966	-	44,966
1 - 6 - 0895 - 024 - 500	Sick Leave Labour	37,137	56,242	43,242	45,540	43,891	61,425	43,891	-	43,891
1 - 6 - 0895 - 025 - 500	Bereavement Labour	674	1,629	5,609	2,637	2,060	1,676	2,060	-	2,060
1 - 6 - 0895 - 026 - 500	Training Labour	23,060	26,312	42,735	30,702	42,000	24,710	42,000	-	42,000
1 - 6 - 0895 - 027 - 500	Statutory Holiday Labour	6,099	8,248	23,899	12,749	22,872	27,268	22,872	-	22,872
1 - 6 - 0895 - 028 - 500	Administration Labour	64,794	48,966	44,556	52,772	54,116	27,398	54,116	-	54,116
1 - 6 - 0895 - 736 - 500	Fire Call	-	-	-	-	-	-	-	-	-
1 - 6 - 0895 - 026 - 510	Internal Equipment Rental	4,658	2,800	4,015	3,824	4,628	-	4,628	-	4,628
1 - 6 - 0895 - 028 - 510	Internal Equipment Rental	1,110	762	541	804	1,133	664	1,133	-	1,133
	Sub Total unallocated	1,417,554	1,702,789	1,833,507	1,651,283	1,949,698	1,710,102	2,046,664	-	2,046,664
	Union - Allocated									
1 - 6 - 0895 - 022 - 900	Haynes payroll	(766,241)	(969,267)	(1,112,087)	(949,198)	(1,259,655)	(1,121,793)	(1,373,758)	-	(1,373,758)
1 - 6 - 0895 - 022 - 300	Misc	-	-	-	-	-	-	-	-	-
2 - 6 - XXXX - XXX - 500	Capital labour allocations	-	-	-	-	-	-	-	-	-
1 - 6 - 0800 - 040 - 041	Mileage	14,066	16,904	13,521	14,830	14,000	13,972	14,000	-	14,000
1 - 6 - 0800 - 040 - 044	Membership Fees	5,294	5,527	4,582	5,135	6,000	7,070	6,000	-	6,000
1 - 6 - 0800 - 040 - 046	Training and Development	37,192	15,053	17,441	23,229	30,000	14,943	30,000	-	30,000
1 - 6 - 0800 - 040 - 048	Uniforms and drycleaning	11,985	11,044	24,404	15,811	13,000	2,452	13,000	-	13,000
1 - 6 - 0800 - 270 - 500	Admin Services - labour	-	-	-	-	-	-	-	-	-
1 - 6 - 0800 - 736 - 500	Fire Call	330	791	336	486	300	-	300	-	300
1 - 6 - 0860 - 741 - 500	Internal supervision	-	-	-	-	-	-	-	-	-
1 - 6 - 0860 - 759 - 500	Labour-yard operation	9,151	13,497	17,512	13,387	12,000	14,600	12,000	-	12,000
1 - 6 - 0860 - 792 - 500	Labour-vandalism	-	378	32	137	-	147	-	-	-
	Sub total	78,018	63,195	77,828	73,013	75,300	53,184	75,300	-	75,300
	Staff Admin Allocation									
	Roads	364,665	398,358	399,624	387,549	366,025	320,746	374,103	-	374,103
	Sewer	182,333	199,179	199,812	193,775	183,012	160,373	187,052	-	187,052
	Water	182,333	199,179	199,812	193,775	183,012	160,373	187,052	-	187,052
	Equipment Costs									
1 - 6 - 0800 - 090 - 098	Equipment general repairs	1,446	1,561	-	1,003	2,000	-	2,000	-	2,000
1 - 6 - 0800 - 736 - 510	Fire Calls - internal equipmen	95	215	156	155	215	-	215	-	215
1 - 6 - 0860 - 759 - 510	Rental-yard operation	4,520	8,900	14,523	9,314	6,500	13,481	6,500	-	6,500
1 - 6 - 0860 - 792 - 510	Rental-vandalism	-	99	35	45	100	107	100	-	100
	Sub total	6,061	10,776	14,714	10,517	8,815	13,589	8,815	-	8,815
	Roads	158,317	320,140	228,347	235,601	4,408	49,650	4,408	-	4,408
	Sewer	79,159	160,070	114,173	117,801	2,204	24,825	2,204	-	2,204
	Water	79,159	160,070	114,173	117,801	2,204	24,825	2,204	-	2,204

DEPARTMENT INFRASTRUCTURE SERVICES
PROGRAM Cost Allocation

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. BUDGET	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Facility Costs										
1 - 6 - 0800 - 190 - 966	Transfer to Building Reserve	36,697	38,531	40,458	38,562	44,504	40,795	44,504		44,504
1 - 6 - 0800 - 120 - 121	Building cleaning	5,074	3,190	616	2,960	2,000	133	2,000		2,000
1 - 6 - 0800 - 110 - 098	Building repairs	43,153	44,998	53,675	47,275	40,000	49,292	40,000		40,000
1 - 6 - 0800 - 170 - 270	Building overhead allocation	31,415	22,871	25,508	26,598	27,865	25,543	6,719	-	6,719
1 - 6 - 0800 - 120 - 311	Facility Lease	46,144	57,358	55,667	53,056	57,000	53,417	57,000		57,000
1 - 6 - 0800 - 150 - 151	Hydro	9,546	9,132	10,130	9,603	10,000	8,592	10,000		10,000
1 - 6 - 0800 - 150 - 152	Heat	15,519	18,347	19,283	17,716	16,500	13,314	16,500		16,500
1 - 6 - 0800 - 150 - 153	Water	1,376	1,244	1,672	1,431	1,500	1,472	1,500		1,500
1 - 6 - 0800 - 150 - 154	Sewer	623	753	732	703	1,000	906	1,000		1,000
1 - 6 - 0800 - 200 - 261	Fibre Connection Maint.	7,488	6,533	1,957	5,326	9,000	-	9,000		9,000
	Sub total	197,037	202,957	209,698	203,231	209,369	193,463	188,223	-	188,223
Facility Admin Allocation										
	Roads	98,518	101,479	104,849	101,615	104,685	96,732	94,111	-	94,111
	Sewer	49,259	50,739	52,425	50,808	52,342	48,366	47,056	-	47,056
	Water	49,259	50,739	52,425	50,808	52,342	48,366	47,056	-	47,056
Operating Maintenance										
	Mobile radio	11,773	14,290	12,788	#DIV/0!	15,000	12,986	15,000		15,000
1 - 6 - 0800 - 270 - 271	Office supplies & mapping	10,138	3,921	3,300	5,786	7,000	2,866	7,000		7,000
1 - 6 - 0800 - 270 - 273	Advertising	295	107	151	184	1,000	-	1,000		1,000
1 - 6 - 0800 - 270 - 274	Postage	59	47	58	55	100	5	100		100
1 - 6 - 0800 - 270 - 276	Telephone	18,212	17,880	22,448	19,513	18,000	13,350	18,000		18,000
1 - 6 - 0800 - 270 - 277	Copier	1,395	1,352	1,826	1,525	2,300	2,135	2,300		2,300
1 - 6 - 0800 - 270 - 280	Subscriptions	31,800	49,119	42,957	41,292	45,000	32,772	45,000		45,000
1 - 6 - 0800 - 270 - 285	Safety supplies	8,653	9,163	7,810	8,542	9,000	8,130	9,000		9,000
1 - 6 - 0800 - 270 - 288	Safety meetings	-	-	-	-	-	-	-		-
1 - 6 - 0800 - 270 - 300	Miscellaneous	3,294	7,563	4,017	4,958	6,000	1,553	6,000		6,000
1 - 6 - 0860 - 759 - 515	External Contracts-yard oper	-	3,408	309	1,239	2,500	-	2,500		2,500
1 - 6 - 0860 - 759 - 517	Materials-yard operation	788	987	689	821	1,200	-	1,200		1,200
1 - 6 - 0860 - 792 - 517	Materials-vandalism	-	-	-	-	-	-	-		-
	Sub total	86,408	107,837	96,353	96,866	107,100	73,797	107,100	-	107,100
Operating Maintenance Admin cost										
	Roads	43,204	53,918	48,177	48,433	53,550	36,899	53,550	-	53,550
	Sewer	21,602	26,959	24,088	24,216	26,775	18,449	26,775	-	26,775
	Water	21,602	26,959	24,088	24,216	26,775	18,449	26,775	-	26,775
	External Contracts	-	-	-	-	-	-	-		-
Other Costs										
1 - 6 - 0800 - 758 - 300	Minor Capital	32,593	12,368	25,028	23,330	10,000	10,246	10,000	-	10,000
	Sub total	32,593	12,368	25,028	23,330	10,000	10,246	10,000	-	10,000
Other Costs Admin Allocation										
	Roads	16,297	6,184	12,514	11,665	5,000	5,123	5,000	-	5,000
	Sewer	8,148	3,092	6,257	5,832	2,500	2,562	2,500	-	2,500
	Water	8,148	3,092	6,257	5,832	2,500	2,562	2,500	-	2,500
	TOTAL - Expenditures	1,817,670	2,099,921	2,257,128	2,058,240	2,360,282	2,054,381	2,436,101	-	2,436,101
PROGRAM - REVENUES										
1 - 6 - 0895 - 022 - 900	Staff Allocation(wages allocat	766,241	969,267	1,112,087	949,198	1,244,655	1,121,793	1,373,758	-	1,373,758
1 - 5 - 0800 - 190 - 307	Sewer	340,501	440,040	396,755	392,432	275,980	254,575	265,586	-	265,586
1 - 5 - 0800 - 190 - 308	Water	340,501	440,040	396,755	392,432	271,407	254,575	265,586	-	265,586
	Roads	681,001	880,079	793,510	784,863	538,240	509,150	531,172	-	531,172
	TOTAL - Revenues	2,128,243	2,729,426	2,699,107	2,518,925	2,330,282	2,140,093	2,436,102	-	2,436,102
	NET	(310,573)	(629,504)	(441,979)	(460,685)	30,000	(85,712)	(1)	-	(1)



DEPARTMENT **INFRASTRUCTURE SERVICES**
PROGRAM **Equipment - INTERNAL WORKING PAPER**

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
1 - 6 - 0800 - 300 - 360	Fuel	201,705	229,482	205,040	212,076	220,700	158,993	220,700		220,700
1 - 6 - 0800 - 300 - 361	Parts and supplies	85,796	58,623	89,463	77,960	45,400	52,604	80,400		80,400
1 - 6 - 0800 - 300 - 362	License	23,919	23,920	20,770	22,870	24,600	23,926	25,215		25,215
1 - 6 - 0800 - 300 - 363	External repairs	294,735	545,282	401,874	413,963	232,400	392,020	411,696		411,696
1 - 6 - 0800 - 300 - 500	Labour	33,392	45,945	50,437	43,258	38,000	51,758	42,510		42,510
1 - 6 - 0800 - 300 - 510	Internal rentals	53,284	58,855	80,794	64,311	60,000	97,035	60,000		60,000
1 - 6 - 0800 - 300 - 962	Insurance	108,452	113,656	130,829	117,646	139,469		149,469	-13,468	136,001
1 - 6 - 0800 - 300 - 961	Equipment Reserve	415,215	554,858	610,344	526,806	625,600	573,467	655,600		655,600
TOTAL - Expenditures		1,216,497	1,630,620	1,589,551	1,478,889	1,386,169	1,349,803	1,645,590	-13,468	1,632,122

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PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG. ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Internal equipment rentals:										
	Roads	795,070	821,934	1,147,572	921,525	1,146,569	1,264,091	1,347,125	(13,468)	1,333,657
	Wastewater	37,298	75,750	-	37,683	89,000	-	113,480		113,480
	Water	73,556	103,432	-	58,996	150,600	-	184,985		184,985
		905,924	1,001,116	1,147,572	1,018,204	1,386,169	1,264,091	1,645,590	(13,468)	1,632,122
		310,573	629,504	441,979	460,685	-	85,712	0	-	0



New Initiative Request Form

IS-09

Department: Infrastructure Services

Current Status

Initiative Type: Core Need / Risk Reduction

Priority Area

Infrastructure Renewal /
Core Service
Summary of Request: Roadside - Sump Pump Relocation

Detailed Description:

This project is for the relocation of sump pumps in the Maryhill community. This is a specific community request. \$67,302 was spent on this initiative in 2023, however none was spent in either 2024 or 2025 (\$0 budget allocation in 2025). This is expected to be a recurring need throughout other communities within the Township.

Evaluation Criteria:

Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?				
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	The Maryhill community is in need of assistance with Sump Pump Relocations. The plan is to work with the community to develop a committee (run by residents) to assist in the most needed sump pump replacements.	Very High		
TOTAL				-

Other Impacts / Risks

Other Options Considered: What other options were considered in this initiative?	NA
Risks: What are the risks of not completing the initiative?	Maryhill could see difficulties with overages in flooding if sump pumps are not relocated and replaced effectively. Water runoff into the sewers is not possible as this community does not have sewer infrastructure
Key Performance Indicators (KPIs) - How would you measure success?	NA

Operating Budget Impacts

2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 25,000	Tax Levy			
\$ 25,000	Cost-sharing component from residents			
\$ 50,000	Total			

Finance Comments:

Corporate Services noted that there are current by-law enforcement issues within this area as well - some residents have received recurring visits but continue to discharge water onto the roads, causing slippery conditions. Sump pump relocations would eliminate this concern.



New Initiative Request Form

IS-10

Department: Infrastructure Services

Initiative Type: Core Need / Risk Reduction

Current Status:

Priority Area: Service Enhancement / Community

Summary of Request:		Roadside - Tree Planting		
Detailed Description:				
This project includes funding of \$50K for the purposes of Tree Planting. In years prior, when there have been operating shortages, the Township has cut the Tree Planting budget. As a result, the Township has removed trees from boulevards that are dying and in turn, have not replaced the trees.				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?				
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	This visually provides a quick benefit to the residents as those effected currently have empty boulevards.	High		
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?	Tree Planting initiatives are common amongst municipalities; further review of provincial grant programs could be considered.			
Risks: What are the risks of not completing the initiative?	NA			
Key Performance Indicators (KPIs) - How would you measure success?	# of trees planted per year			
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 50,000	From the Climate Action/Green Infrastructure Fund			
	(no tax levy impact)			
Finance Comments:				
Through Budget discussions, this new initiative will be implemented however, have a funding source from the Climate Action/Green Infrastructure Fund				



New Initiative Request Form

IS-11

Department: Infrastructure Services

Current Status

Initiative Type: Core Need / Risk Reduction

Priority Area Infrastructure Renewal / Core Service

Summary of Request:		Hardtop - Surface Treatment		
Detailed Description:				
This project includes the completion of surface treatment work within the IS operating budget. This is recurring work that is completed through external contracts - costs in previous years include: \$333,542 in 2022, \$130,500 in 2023 and \$378,437 in 2024. The 2025 budget included \$265K, with \$22,340 spent as of November 30, 2025. The department would like to increase the budget in 2026 from \$265K to \$313.5K to complete the remaining 2025 work and all the 2026 work.				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?				
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?	Residents see an immediate benefit from surface treatment on roads.	High		
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?				
Risks: What are the risks of not completing the initiative?	Residents have continued to express concerns about the state of the roads within the Township. Not completing surfact treatments would weaken the road network further.			
Key Performance Indicators (KPIs) - How would you measure success?				
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 313,500	2026 Budget			
\$ 265,000	Less: 2025 Budget			
\$ 48,500	2026 Tax Levy Impact			
Finance Comments:				



New Initiative Request Form

IS-15

Department: Infrastructure Services
Initiative Type: Core Need / Risk Reduction

Current Status
Priority Area: Infrastructure Renewal / Core Service

Summary of Request:		Cost Allocation - Labour and Equipment Adjustments			
Detailed Description:					
Infrastructure Services leverages a cost allocation tool for salaries, equipment, facilities and general operating maintenance costs. In recent years, salary and equipment costs have not aligned with the budgeted expectations and therefore, have cause cost allocation discrepancies. Overages in cost allocations negatively effect Eng Admin (General Admin for IS) & W/WW (50% to each). In the last three years, Eng Admin has seen deficits of \$315K, \$420K and \$342K respectively - mainly stemming from variances in staffing and equipment. This adjustment will help remove structural deficits within the budgeting process.					
Evaluation Criteria:					
Criteria Description	Rationale	Impact	Weight	Score	
Core Service Outcomes: How does this initiative advance your departments core service delivery?	This initiative helps manage the current realistic costs of running the IS department. It should improve deficits in W/WW. The same services would be offered; they would be accounted for accurately.	Low			
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?					
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?					
TOTAL				-	
Other Impacts / Risks					
Other Options Considered: What other options were considered in this initiative?					
Risks: What are the risks of not completing the initiative?	Without completing this work, it will not be possible to understand the true operating costs of the IS division. W/WW will continue to be negatively impacted by overages in the cost allocation.				
Key Performance Indicators (KPIs) - How would you measure success?					
Operating Budget Impacts					
2026 Cost Impact (\$ amount)	Description	2027	2028	2029	
\$ 33,294	Labour Adjustment				
\$ 240,000	Equipment Adjustment				
\$ 273,294	Total 2026 Tax Levy Impact				
Finance Comments:					



New Initiative Request Form

IS-16

Department: Infrastructure Services

Current Status

Initiative Type: Core Need / Risk Reduction

Priority Area Infrastructure Renewal / Core Service

Summary of Request:		Winter Control Increases		
Detailed Description:				
The Winter Control budget has been historically underbudgeted for many years. In 2025, a significant deficit in winter control materialized due to a significant winter weather season. The 2026 Budget includes a request for an increase to the winter control budget.				
Evaluation Criteria:				
Criteria Description	Rationale	Impact	Weight	Score
Core Service Outcomes: How does this initiative advance your departments core service delivery?	Service levels are already being delivered in winter control; the issue is that the Township is not accurately budgeting for these costs, resulting in deficits year-over-year.	Low		
Financial Rationale: Does this request create a positive financial benefit for the Township? How does this request offer a strong return on investment?				
Impact on the Community: Does this request provide a direct benefit to the community? Will the public notice tangible benefits for this request?				
TOTAL				-
Other Impacts / Risks				
Other Options Considered: What other options were considered in this initiative?				
Risks: What are the risks of not completing the initiative?	The Township runs the risk of structure deficits within the operating budget if no additional funds are provided to the Winter Control budget.			
Key Performance Indicators (KPIs) - How would you measure success?				
Operating Budget Impacts				
2026 Cost Impact (\$ amount)	Description	2027	2028	2029
\$ 100,300	Tax Levy Impact			
Finance Comments:				

RECREATION AND COMMUNITY SERVICES

DEPARTMENT OVERVIEW

- Recreation Services
- Operations (Facilities, Parks, Trails, and Cemeteries)
- Project and Asset Management

Recreation Services is responsible for delivering programs and services that promote healthy, active lifestyles and enhance quality of life, social connection, and physical well-being for Woolwich residents. The division oversees recreation, leisure, and cultural service delivery through programming, special events, and community development. Core responsibilities include customer service, program administration, and supporting community capacity building.

The Operations area manages the Township's largest operating budget and is responsible for the maintenance of 33 Township facilities, 40 parks, 7 cemeteries, hundreds of acres of woodlots, and various other municipal assets. This work ensures that recreation facilities, amenities, fire stations, and other Township buildings meet community expectations and established service levels. The trails and volunteer coordination area oversees 65 km of Township-managed trails and works

closely with community groups and committees to protect the natural environment through education, awareness, and greening initiatives.

Project Management oversees the annual capital plan and multi-year forecast, focusing on park and facility enhancements and replacements through a sustainable lens. Working in coordination with the Township's Asset Management Coordinator, the Project Supervisor manages the department's asset management program updating our asset inventory annually.

2026 BUDGET HIGHLIGHTS

Factors impacting the 2026 operating budget include:

- New Parks and Amenities
- Rising Utilities Costs (hydro, water, sewer)
- Woolwich Memorial Centre Repairs and Maintenance
- Program Demand and Participation Levels
- Special Events and Tournaments

The department strives to balance community needs and expectations, programs, and service delivery with increased costs for the maintenance, service contracts and utilities of our parks and facility assets. The largest driver of the operations budget remains the Woolwich Memorial Centre, which will be 17 years old this coming year. As much of the building systems operate 24/7, and

the end of service life for equipment such as pumps and HVAC equipment is approaching, we are beginning to experience an increase of equipment failures as we near scheduled replacements.

Many of the department's program costs are offset with revenues generated through user fees from program registrations, ice rentals, aquatics, leases, facility rental permits, advertising, grants and partnerships. The Township also provides subsidies to important affiliated users and sport organizations, community groups and partners to support their operations. Additionally, Recreation and Community Services delivers many programs, events and services to the community which don't generate or aren't fully offset by revenues, but that support health, well-being, social interaction and connectivity. These important community services include:

- Library facilities
- Aquatics and arenas
- Trails and environmental initiatives
- Parks and amenities (sport fields, splash pads, playgrounds, and woodlots)
- Community events (Canada Day, Family Day etc)
- Hosting Special Events (Regional, Provincial and National championships, e.g., Ontario Provincial

Curling Championships, USports Women's Hockey Championship)

NEW AMENITIES – SUBDIVISIONS

Operational and capital budget challenges continue to arise as we acquire parks and infrastructure assumed through new subdivision development. In 2026 alone, we will see the addition of three new parks in Breslau, including three playgrounds, one multi-use court, one soccer field, and 500 metres of new trail. Public expectations are that the Township delivers on these spaces and service levels through grass cutting, garbage collection, trail maintenance, and more. The department has added more than 60 acres of parkland since 2011.

The Operations area responsible for maintenance of these assets is comprised of two management staff, 11 full-time staff, and temporary summer staff. It's worth noting that despite continued growth, the addition of parklands and amenities, and the expectations to meet service level standards, the department has not seen the addition of full-time frontline staff in more than 13 years. Similar to the previous challenges in Infrastructure Services, contract management is a significant undertaking that continues to grow with deficient oversight. In addition to managing full-time and part-time staff, the Deputy Director and Operations Supervisor oversee contracts for turf, winter maintenance, fire and

security, HVAC, refrigeration, fleet and more. The department is not proposing the addition of either full time frontline or supervisory staff in 2025 due to competing corporate priorities and current financial challenges but highlight challenges continue to exist.

CAPITAL

The department's 10-year capital forecast is based on priorities, service levels, and asset management data to best present a capital plan that includes new amenities and asset renewal. Pressures in 2026 and beyond lie primarily in the need for predictable capital funding to support large capital renewal projects such as the St. Jacobs Arena floor and boards replacement, and also the need for the department to dedicate significant resources annually to ensure we meet our legislated requirements for asset management.

The departments typical annual capital plan fluctuates between \$2 and \$5 million depending on Council priorities, including asset renewal and new amenities for all Township facilities, parks and trails. This year's capital plan includes about \$2 million due to current funding challenges the proposed St. Jacobs Arena project work of approximately \$2.5 million will likely not be completed in 2026 as it still requires an additional \$1 million in additional funding. Further to St. Jacobs Arena, the focus for 2026 lies in development charge funded projects, primarily in Breslau and Maryhill.

The department's capital plan has historically focused on repairs, replacement, and the addition of customer-facing facilities, leaving operations facilities with ongoing challenges and aging infrastructure. The lack of reliable and sufficient capital funding continues to limit our ability to plan for these assets, as well as large scale projects, whether that be a future fire station or a recreation/wellness complex in Breslau.



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Function Summary

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Cemeteries	65,238	74,581	97,149	78,989	91,614	50,642	69,567	0	69,567
General Administration	1,205,325	2,262,019	2,598,544	2,021,963	2,411,576	1,286,195	2,580,386	-846	2,579,540
St Jacobs Arena	426,077	401,280	423,389	416,915	449,519	264,062	482,889	-613	482,276
Woolwich Memorial Centre	2,697,892	2,526,374	2,726,038	2,650,101	2,609,027	1,719,643	2,770,128	10,277	2,780,405
Parks	858,034	846,241	965,062	889,779	831,120	607,239	908,452	0	908,452
Recreation Associations	323,763	331,122	411,380	356,911	417,000	279,719	423,878	0	423,878
Recreation Programs and Community Development	25,902	28,012	29,217	27,710	29,138	14,563	33,250	0	33,250
Day Camps	99,112	118,224	135,553	117,630	162,824	126,265	157,067	0	157,067
Libraries	40,476	51,202	45,213	45,630	66,265	49,836	51,103	-30	51,073
Other Facilities	108,493	100,650	118,260	109,134	187,928	168,938	124,628	-122	124,506
Administration Building	199,475	204,164	179,816	194,485	210,055	155,781	238,249	-60	238,189
TOTAL - Expenditures	6,049,787	6,943,868	7,729,621	6,909,248	7,466,066	4,722,884	7,839,598	8,606	7,848,204

PROGRAM - REVENUE

Cemeteries	88,484	133,776	155,857	126,039	127,000	51,842	109,500	0	109,500
General Administration	366,672	266,857	196,612	276,713	147,604	51,255	172,104	0	172,104
St Jacobs Arena	294,531	357,925	396,173	349,543	380,000	164,008	365,500	0	365,500
Woolwich Memorial Centre	1,221,409	1,534,127	1,686,947	1,480,828	1,749,000	995,078	1,919,500	30,000	1,949,500
Parks	225,292	481,605	488,539	385,888	318,000	167,057	338,500	0	338,500
Recreation Associations	171,002	167,154	313,288	217,148	262,200	175,536	283,200	0	283,200
Recreation Programs and Community Development	6,662	9,223	4,944	6,943	11,300	3,266	11,300	0	11,300
Day Camps	182,489	204,012	217,515	201,339	245,000	229,394	255,000	0	255,000
Libraries	6,003	17,163	33,222	18,796	33,888	13,423	32,000	0	32,000
Other Facilities	136,627	129,475	145,624	137,242	233,800	303,474	217,460	0	217,460
Administration Building	240,050	181,060	180,146	200,419	210,055	130,037	238,249	-60	238,189
TOTAL - Revenue	2,939,220	3,482,377	3,818,866	3,400,898	3,717,847	2,284,370	3,942,313	29,940	3,972,253
NET	3,110,567	3,461,491	3,910,755	3,508,350	3,748,219	2,438,515	3,897,285	-21,334	3,875,951



DEPARTMENT PROGRAM **RECREATION & COMMUNITY SERVICES**
Department Summary

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
PROGRAM - EXPENDITURES									
Staff Costs	2,722,865	3,302,978	3,638,470	3,221,438	3,595,310	2,455,833	3,825,204	0	3,825,204
Equipment Costs	411,703	493,383	467,410	457,499	441,250	304,252	463,350	0	463,350
Facility Costs	811,911	892,322	979,853	894,695	975,922	712,635	1,038,630	0	1,038,630
Operating/Material Costs	481,276	542,061	558,956	527,431	634,750	333,129	721,600	0	721,600
External Contracts	241,390	267,487	313,274	275,540	283,000	181,403	274,800	0	274,800
Other Costs	1,380,642	1,445,638	1,771,658	1,532,646	1,535,834	735,631	1,516,014	8,606	1,524,620
TOTAL - Expenditures	6,049,787	6,943,868	7,729,621	6,909,248	7,466,066	4,722,884	7,839,598	8,606	7,848,204
PROGRAM - REVENUE									
Interfund Transfers	281,045	487,023	617,935	462,001	474,604	111,707	558,104	0	558,104
Fees and Charges	1,934,455	2,338,668	2,605,123	2,292,749	2,673,388	1,868,534	2,797,160	30,000	2,827,160
Provincial Grants	280,133	170,611	17,292	143,422	47,300	2,682	47,800	0	47,800
Other Revenues	443,587	486,076	578,516	502,726	522,555	301,447	539,249	-60	539,189
TOTAL - Revenue	2,939,220	3,482,377	3,818,866	3,400,898	3,717,847	2,284,370	3,942,313	29,940	3,972,253
NET	3,110,567	3,461,491	3,910,755	3,508,350	3,748,219	2,438,515	3,897,285	-21,334	3,875,951



DEPARTMENT **RECREATION & COMMUNITY SERVICES**
PROGRAM **Cemeteries**

2025 Full-time Equivalent 0.15
 2026 Full-time Equivalent 0.15

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	27,374	14,533	15,369	19,092	32,714	16,812	15,967	0	15,967
Equipment Costs	-	-	-	-	-	-	0	0	0
Facility Costs	156	156	156	156	400	110	400	0	400
Operating/Material Costs	11,677	16,101	17,914	15,230	22,500	15,292	19,700	0	19,700
External Contracts	26,031	43,790	63,711	44,511	36,000	18,429	33,500	0	33,500
Other Costs	-	-	-	-	-	-	0	0	0
Total Expenditures	65,238	74,581	97,149	78,989	91,614	50,642	69,567	0	69,567

PROGRAM - REVENUE

Interfund Transfers	1,511	25,030	43,748	23,430	15,000	-	10,000	0	10,000
Fees & Charges	73,069	77,348	78,898	76,438	72,000	36,875	71,500	0	71,500
Provincial Grants	-	-	-	-	-	-	0	0	0
Other Revenue	13,904	31,398	33,212	26,171	40,000	14,966	28,000	0	28,000
Total Revenue	88,484	133,776	155,857	126,039	127,000	51,842	109,500	0	109,500
NET	-23,246	-59,195	-58,708	-47,050	-35,386	-1,199	-39,933	0	-39,933



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Cemeteries

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 2800 - 010 - 001	Full Time Salaries	20,342	10,715	11,367	14,141	11,494	7,425	11,839		11,839
1 - 6 - 2800 - 010 - 002	Part Time Salaries	-	-	0	0	14,000	5,955			0
1 - 6 - 2800 - 020 - 021	CPP	1,093	564	613	757	1,894	750	628		628
1 - 6 - 2800 - 020 - 022	EI	387	188	200	259	744	291	220		220
1 - 6 - 2800 - 020 - 023	Group Benefits	2,669	1,480	1,549	1,899	1,639	1,046	1,530		1,530
1 - 6 - 2800 - 020 - 025	OMERS	1,856	1,021	1,070	1,316	1,103	691	1,153		1,153
1 - 6 - 2800 - 020 - 026	EHT	405	211	220	279	712	261	231		231
1 - 6 - 2800 - 020 - 027	WSIB	622	354	349	442	1,128	393	366		366
	Sub total	27,374	14,533	15,369	19,092	32,714	16,812	15,967	0	15,967
Equipment Costs										
	Facility Costs	-	-	-	-	-	-	0	0	0
1 - 6 - 2800 - 150 - 153	Water	156	156	156	156	400	110	400		400
	Sub total	156	156	156	156	400	110	400	0	400
Operation/Materials Costs										
1 - 6 - 2800 - 100 - 102	Maintenance & Supplies	-	1,985	3,524	1,836	5,500	5,393	4,200		4,200
1 - 6 - 2800 - 100 - 103	Trees	-	-	0	0	0	0	0		0
1 - 6 - 2800 - 200 - 836	Grave Openings	8,459	13,275	13,225	11,653	14,000	8,857	13,500		13,500
1 - 6 - 2800 - 200 - 838	Grave Restoration	3,218	841	1,164	1,741	3,000	1,042	2,000		2,000
	Sub total	11,677	16,101	17,914	15,230	22,500	15,292	19,700	0	19,700
External Contracts										
1 - 6 - 2800 - 200 - 121	Maintenance Contract	18,601	15,289	13,496	15,795	15,500	78	17,000		17,000
1 - 6 - 2800 - 200 - 123	Snow Removal	5,919	3,471	6,468	5,286	5,500	9,389	6,500		6,500
1 - 6 - 2800 - 758 - 800	Minor Capital	1,511	25,030	43,748	23,430	15,000	8,962	10,000		10,000
	Sub total	26,031	43,790	63,711	44,511	36,000	18,429	33,500	0	33,500
Other Costs										
		-	-	-	-	-	-	0	0	0
	TOTAL Expenditures	65,238	74,581	97,149	78,989	91,614	50,642	69,567	0	69,567

-Marker restoration at active cemeteries



PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPT	ADJUSTMENTS	2026 BUDGET
1 - 5 - 2800 - 190 - 949	Interfund Transfers	1,511	25,030	43,748	23,430	15,000	-	10,000	0	10,000
	Fees & Charges									
1 - 5 - 2800 - 830 - 836	Grave Openings	26,734	32,736	36,289	31,920	35,000	22,817	35,000		35,000
1 - 5 - 2800 - 830 - 837	Share of Plot Sales	44,918	42,699	39,989	42,535	34,000	12,937	34,000		34,000
1 - 5 - 2800 - 830 - 887	Monuments	1,417	1,913	2,620	1,983	3,000	1,121	2,500		2,500
	Sub total	73,069	77,348	78,898	76,438	72,000	36,875	71,500	0	71,500
	Provincial Grants	-	-	-	-	-	-	0	0	0
	Other Revenues									
1 - 5 - 2800 - 870 - 300	Miscellaneous		0	0	0	9,000	0	0		0
1 - 5 - 2800 - 870 - 875	Interest	13,904	31,398	33,212	26,171	31,000	14,966	28,000		28,000
	Sub total	13,904	31,398	33,212	26,171	40,000	14,966	28,000	0	28,000
	TOTAL - Revenue	88,484	133,776	155,857	126,039	127,000	51,842	109,500	0	109,500
		-23,246	-59,195	-58,708	-47,050	-35,386	-1,199	-39,933	0	-39,933



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM General Administration

2025 Full-time Equivalent 14.50
 2026 Full-time Equivalent 14.50

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	452,609	1,511,248	1,653,834	1,205,897	1,621,731	1,037,666	1,773,241	0	1,773,241
Equipment Costs	70,274	74,497	79,160	74,644	73,000	54,329	72,600	0	72,600
Facility Costs	-	-	-	-	-	-	0	0	0
Operating/Materials Costs	58,335	51,200	52,289	53,941	44,000	35,447	59,700	0	59,700
External Contracts	-	-	-	-	-	-	0	0	0
Other Costs	624,108	625,074	813,261	687,481	672,845	158,754	674,845	-846	673,999
TOTAL - Expenditures	1,205,325	2,262,019	2,598,544	2,021,963	2,411,576	1,286,195	2,580,386	-846	2,579,540

PROGRAM - REVENUE

Interfund Transfers	55,364	38,620	65,456	53,146	65,104	-	81,104	0	81,104
Fees & Charges	-	-	-	-	-	-	0	0	0
Provincial Grants	224,600	133,600	-	119,400	-	-	0	0	0
Other Revenue	86,708	94,637	131,156	104,167	82,500	51,255	91,000	0	91,000
TOTAL - Revenue	366,672	266,857	196,612	276,713	147,604	51,255	172,104	0	172,104
NET	838,653	1,995,162	2,401,932	1,745,249	2,263,972	1,234,940	2,408,282	-846	2,407,436



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM General Administration

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3710 - 010 - 001	Full Time Salaries (Admin)	325,442	409,772	472,097	402,437	482,272	281,477	518,618		518,618
1 - 6 - 3710 - 010 - 004	Full Time Salaries (Unionized)	0	720,241	778,983	499,741	718,663	496,989	780,610		780,610
1 - 6 - 3710 - 020 - 021	CPP	12,593	55,637	60,235	42,822	61,361	43,808	65,485		65,485
1 - 6 - 3710 - 020 - 022	EI	4,341	19,076	20,880	14,766	21,142	15,590	23,025		23,025
1 - 6 - 3710 - 020 - 023	Group Benefits	33,348	111,402	117,888	87,546	129,881	77,111	162,707		162,707
1 - 6 - 3710 - 020 - 025	OMERS	31,945	103,966	114,237	83,383	115,382	70,486	125,067		125,067
1 - 6 - 3710 - 020 - 026	EHT	6,012	22,657	24,342	17,670	23,418	15,244	25,335		25,335
1 - 6 - 3710 - 020 - 027	WSIB	9,118	37,029	37,384	27,844	35,612	22,905	38,594		38,594
1 - 6 - 3710 - 040 - 041	Mileage	635	701	131	489	1,000	506	1,500		1,500
1 - 6 - 3710 - 040 - 044	Membership Fees	1,664	2,298	1,854	1,939	4,000	2,011	2,300		2,300
1 - 6 - 3710 - 040 - 046	Training & Development	17,275	14,380	13,166	14,940	19,000	8,069	18,000		18,000
1 - 6 - 3710 - 040 - 048	Uniforms	10,237	14,090	12,636	12,321	10,000	3,469	12,000		12,000
	Sub total	452,609	1,511,248	1,653,834	1,205,897	1,621,731	1,037,666	1,773,241	-	1,773,241
Equipment Costs										
1 - 6 - 3710 - 080 - 081	Fuel	33,369	35,337	40,604	36,437	35,000	25,753	33,000		33,000
1 - 6 - 3710 - 080 - 082	External Repairs	34,938	38,004	36,868	36,604	36,000	25,805	36,000		36,000
1 - 6 - 3710 - 080 - 362	License Fee	1,966	1,157	1,687	1,603	2,000	2,771	3,600		3,600
	Sub total	70,274	74,497	79,160	74,644	73,000	54,329	72,600	-	72,600
Facility Costs										
1 - 6 - 3710 - 170 - 175	Facility Cost Allocation (3794)	0	0	0	0	-	0	0	0	0
	Sub total	-	-	-	-	-	-	0	0	0
Operating/Material Costs										
1 - 6 - 3710 - 270 - 215	Active Network Fees	18,414	25,686	31,496	25,199	25,000	21,689	27,000		27,000
1 - 6 - 3710 - 270 - 271	Office Supplies	2,376	1,826	2,221	2,141	2,500	489	2,000		2,000
1 - 6 - 3710 - 270 - 273	Advertising	1,507	1,445	1,527	1,493	2,000	1,296	1,700		1,700
1 - 6 - 3710 - 270 - 276	Telephone	6,372	6,983	5,612	6,322	7,000	6,192	6,000		6,000
1 - 6 - 3710 - 270 - 277	Photocopying	4,732	7,071	9,252	7,018	5,500	1,610	5,000		5,000
1 - 6 - 3710 - 758 - 800	Minor Capital	24,934	8,190	2,182	11,768	2,000	4,172	18,000		18,000
	Sub total	58,335	51,200	52,289	53,941	44,000	35,447	59,700		59,700
External Contracts										
	Sub total	-	-	-	-	-	-	0	0	0
Other Costs										
1 - 6 - 3710 - 180 - 182	Debenture Repayment	260,778	260,778	260,778	260,778	260,778	49,421	260,778		260,778
1 - 6 - 3710 - 190 - 962	Transfer to Insurance Reserve	26,463	27,734	31,924	28,707	34,032	14,180	34,032	-846	33,186
1 - 6 - 3710 - 190 - 965	Transfer to Equipment Reserve	44,784	53,084	58,392	52,087	58,392	38,928	58,392		58,392
1 - 6 - 3710 - 190 - 967	Transfer to Reserve Fund	193,000	193,000	336,143	240,714	236,143	0	236,143		236,143
1 - 6 - 3710 - 220 - 241	Elderly Persons Centre Grant	67,542	43,169	69,909	60,207	45,500	26,500	45,500		45,500
1 - 6 - 3710 - 250 - 251	Legal	17,490	8,134	13,767	13,130	13,000	16,787	10,000		10,000
1 - 6 - 3710 - 270 - 200	Game Day Insurance	5,745	18,825	0	8,190	20,000	0	20,000		20,000
1 - 6 - 3710 - 270 - 300	Miscellaneous	8,306	20,351	42,348	23,668	5,000	12,938	10,000		10,000
	Sub total	624,108	625,074	813,261	687,481	672,845	158,754	674,845	-846	673,999
	TOTAL - Expenditures	1,205,325	2,262,019	2,598,544	2,021,963	2,411,576	1,286,195	2,580,386	-846	2,579,540

5% subscription fee increase

\$5k - Trailer trade
\$10k - GPS units
\$3k - Pressure Washer



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM General Administration

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1 - 5 - 3710 - 975 - 949	Interfund Transfers	55,364	38,620	65,456	53,146	65,104	0	81,104	0	81,104
	Fees & Charges	-	-	-	-	-	-	0	0	0
1 - 5 - 3710 - 820 - 812	Provincial Grants	224,600	133,600	0	119,400	-	0	0	-	0
	Provincial Grants	224,600	133,600	-	119,400	-	-	-	-	-
	Other Revenues									
1 - 5 - 3710 - 870 - 813	Elderly Persons Centre Grant	67,182	43,169	69,909	60,087	45,500	28,562	50,000		50,000
1 - 5 - 3710 - 870 - 200	Game Day Insurance Recovery	7,637	29,295	48,652	28,528	25,000	18,981	29,000		29,000
1 - 5 - 3710 - 870 - 300	Miscellaneous	11,889	22,173	12,595	15,553	12,000	3,712	12,000		12,000
	Sub total	86,708	94,637	131,156	104,167	82,500	51,255	91,000	-	91,000
	TOTAL - Revenue	366,672	266,857	196,612	276,713	147,604	51,255	172,104	0	172,104
	NET	838,653	1,995,162	2,401,932	1,745,249	2,263,972	1,234,940	2,408,282	-846	2,407,436



DEPARTMENT **RECREATION & COMMUNITY SERVICES**
PROGRAM **Parks**

2025 Full-time Equivalent 1.00
 2026 Full-time Equivalent 1.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	383,303	233,504	258,708	291,839	272,436	235,862	295,668	-	295,668
Equipment Costs	135	1,137	-	424	-	174	0	0	0
Facility Costs	25,745	38,268	65,320	43,111	78,900	45,126	96,000	0	96,000
Operating/Material Costs	132,390	231,958	170,802	178,383	179,000	96,790	203,000	0	203,000
External Contracts	144,377	150,379	159,519	151,425	155,000	97,317	175,000	0	175,000
Other Costs/Fees For Service	23,885	25,088	26,334	25,102	36,284	32,697	36,284	0	36,284
Woolwich Trails	148,199	165,906	284,379	199,495	109,500	99,272	102,500	-	102,500
TOTAL - Expenditures	858,034	846,241	965,062	889,779	831,120	607,239	908,452	0	908,452

PROGRAM - REVENUE

Interfund Transfers	119,870	325,673	345,435	263,659	161,000	78,638	200,000	0	200,000
Fees & Charges	52,144	86,535	92,094	76,924	105,000	75,311	97,500	0	97,500
Provincial Grants	22,498	19,910	2,318	2,318	20,000	-	20,000	-	20,000
Other Revenue	30,780	49,487	48,692	42,986	32,000	13,108	21,000	0	21,000
TOTAL - Revenues	225,292	481,605	488,539	385,888	318,000	167,057	338,500	0	338,500
NET	632,742	364,636	476,524	503,891	513,120	440,182	569,952	0	569,952



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Parks

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3750 - 010 - 001	Full Time Salaries	125,223	0	0	41,741	0	0	0		0
1 - 6 - 3750 - 010 - 002	Part Time Salaries	77,542	90,619	111,235	93,132	119,319	122,534	136,000		136,000
1 - 6 - 3750 - 020 - 021	CPP	10,835	4,828	5,868	7,177	6,891	6,404	7,884		7,884
1 - 6 - 3750 - 020 - 022	EI	4,190	2,064	2,633	2,962	2,502	2,778	2,851		2,851
1 - 6 - 3750 - 020 - 023	Group Benefits	14,991	0	0	4,997	0	0	0		0
1 - 6 - 3750 - 020 - 025	OMERS	11,433	3,191	5,451	6,692	4,500	4,305	0		0
1 - 6 - 3750 - 020 - 026	EHT	4,036	1,764	2,212	2,670	2,327	2,369	2,652		2,652
1 - 6 - 3750 - 020 - 027	WSIB	6,242	2,957	3,502	4,234	3,687	3,559	4,202		4,202
	Sub total	254,493	105,422	130,901	163,605	139,226	141,949	153,589		153,589
Equipment Costs										
1 - 6 - 3750 - 080 - 081	Fuel	0	0	0	0	-	0	0		0
1 - 6 - 3750 - 080 - 082	External Repairs	0	1,137	0	379	-	174	0		0
1 - 6 - 3750 - 080 - 362	License Fee	135	0	0	45	-	0	0		0
	Sub total	135	1,137	-	424	-	174	0		0
Facility Costs										
1 - 6 - 3750 - 150 - 151	Hydro	9,505	8,663	11,839	10,002	10,000	10,280	13,000		13,000
1 - 6 - 3750 - 150 - 152	Heat	-	1,832	977	936	0	-	0		0
1 - 6 - 3750 - 150 - 153	Water	11,625	25,263	49,377	28,755	64,900	33,490	79,000		79,000
1 - 6 - 3750 - 150 - 154	Sewer	4,614	2,511	3,128	3,418	4,000	1,356	4,000		4,000
	Sub total	25,745	38,268	65,320	43,111	78,900	45,126	96,000		96,000
Operating/Material Costs										
1 - 6 - 3750 - 100 - 102	Maintenance & Supplies	47,908	68,461	60,659	59,009	63,000	44,814	65,000		65,000
1 - 6 - 3750 - 100 - 103	Maintenance - Trees	27,603	3,307	15,770	15,560	15,000	3,304	25,000		25,000
1 - 6 - 3750 - 100 - 104	Maintenance - Parking Lots	-	-	5,115	1,705	18,000	10,266	18,000		18,000
1 - 6 - 3750 - 758 - 800	Minor Capital	56,878	160,190	89,259	102,109	83,000	38,406	95,000		95,000
	Sub total	132,390	231,958	170,802	178,383	179,000	96,790	203,000		203,000
External Contracts										
1 - 6 - 3750 - 200 - 121	Maintenance Contracts	144,377	150,379	159,519	151,425	155,000	97,317	175,000		175,000
	Sub total	144,377	150,379	159,519	151,425	155,000	97,317	175,000		175,000
Other Costs										
1 - 6 - 3750 - 190 - 962	Transfer to Insurance Reserve	0	0	0	0		8,508			0
1 - 6 - 3750 - 190 - 965	Transfer to Equipment Reserve Fund	0	0	0	0		0			0
1 - 6 - 3750 - 190 - 966	Transfer to Building Reserve Fund	23,885	25,088	26,334	25,102	36,284	24,189	36,284		36,284
	Sub total	23,885	25,088	26,334	25,102	36,284	32,697	36,284	0	36,284

New
metered
properties in
2026.



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Parks

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Trails/Environments Initiatives										
1 - 6 - 3759 - 010 - 001	Full Time Salaries	78,948	83,565	82,920	81,811	89,709	64,738	92,401		92,401
1 - 6 - 3759 - 010 - 002	Part Time Salaries	25,689	19,905	17,858	21,150	16,600	10,203	17,098		17,098
1 - 6 - 3759 - 020 - 021	CPP	4,746	4,700	5,043	4,830	4,987	4,264	5,017		5,017
1 - 6 - 3759 - 020 - 022	EI	1,765	1,709	1,753	1,742	1,817	1,592	1,827		1,827
1 - 6 - 3759 - 020 - 023	Group Benefits	5,001	5,192	5,213	5,135	5,477	3,451	10,563		10,563
1 - 6 - 3759 - 020 - 025	OMERS	7,573	7,815	9,858	8,415	9,262	5,994	9,654		9,654
1 - 6 - 3759 - 020 - 026	EHT	2,000	1,943	1,998	1,980	2,073	1,467	2,135		2,135
1 - 6 - 3759 - 020 - 027	WSIB	3,090	3,255	3,163	3,169	3,285	2,204	3,384		3,384
1 - 6 - 3759 - 040 - 041	Mileage	274	0	0	91	0	25	0		0
1 - 6 - 3759 - 100 - 105	Trail Maintenance	8,538	8,345	8,012	8,299	12,000	10,863	13,000		13,000
1 - 6 - 3759 - 100 - 106	TWEEC	82,762	54,643	204,530	113,978	69,000	87,490	44,000		44,000
1 - 6 - 3759 - 100 - 107	Clean Waterways	0	0	0	0	4,000	894	4,000		4,000
1 - 6 - 3759 - 100 - 109	Greening/Climate	47,863	102,406	43,379	64,549	20,000	0	20,000		20,000
1 - 6 - 3759 - 100 - 108	Woolwich Healthy Communities	317	512	2,532	1,120	1,500	0	1,500		1,500
1 - 6 - 3759 - 758 - 800	Minor Capital	8,445	0	25,925	11,457	3,000	0	20,000		20,000
Sub total		277,010	293,988	412,186	327,728	242,710	193,185	244,579		244,579
TOTAL -Expenditures		858,034	846,241	965,062	889,779	831,120	607,239	908,452		908,452

Anticipated
increase in
turf contract.

Further
discussion -
Enova
donation
\$52,000

Tree giveaway -
Climate Action
and
Infrastructure

-MRT stone
dust - 20k

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3750 - 190 - 948	Contribution from Reserve	-	49,772	-	16,591	0	-	0		0
1 - 5 - 3750 - 190 - 949	Contribution from Reserve Fund	65,323	155,054	158,563	126,313	106,000	0	115,000		115,000
1 - 5 - 3750 - 830 - 831	Donations	54,547	120,848	186,872	120,756	55,000	78,638	85,000		85,000
Sub total		119,870	325,673	345,435	263,659	161,000	78,638	200,000		200,000
Fees & Charges										
1 - 5 - 3750 - 840 - 849	Diamond Rental	21,737	53,239	48,235	41,070	53,000	34,698	42,000		42,000
1 - 5 - 3750 - 840 - 821	Park Rental	8,540	10,971	21,421	13,644	20,000	14,678	24,000		24,000
1 - 5 - 3750 - 840 - 822	Soccer Pitch Rental	6,192	3,460	904	3,518	8,500	1,073	3,000		3,000
1 - 5 - 3750 - 840 - 238	Minor Ball	2,354	5,625	6,754	4,911	7,500	8,633	9,000		9,000
1 - 5 - 3750 - 840 - 237	Youth Soccer	13,320	13,241	14,781	13,781	16,000	16,228	19,500		19,500
Sub total		52,144	86,535	92,094	76,924	105,000	75,311	97,500		97,500
1 - 5 - 3750 - 810 - 811	Federal Grants	22,498	19,910	2,318	2,318	20,000	-	20,000		20,000
1 - 5 - 3750 - 810 - 812	Provincial Grants	-	-	-	-	0	-	0		0
Other Revenues										
1 - 5 - 3750 - 870 - 106	TWEEC	0	2,917	0	972	0	0	0		0
1 - 5 - 3750 - 870 - 300	Miscellaneous	26,030	43,598	45,259	38,295	28,000	7,798	16,000		16,000
1 - 5 - 3750 - 870 - 832	Board of Ed Recovery (snow clearing)	4,751	2,971	3,433	3,718	4,000	5,310	5,000		5,000
Sub total		30,780	49,487	48,692	42,986	32,000	13,108	21,000	0	21,000
TOTAL - Revenue		225,292	481,605	488,539	385,888	318,000	167,057	338,500	-	338,500
NET		632,742	364,636	476,524	503,891	513,120	440,182	569,952	0	569,952

Enova
donation -
\$52,000
T4W donation
- \$27,000



DEPARTMENT **RECREATION & COMMUNITY SERVICES**
PROGRAM **St. Jacobs Arena**

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	113,297	21,602	24,080	52,993	42,834	17,181	55,204	0	55,204
Equipment Costs	47,242	62,098	41,253	50,197	53,750	32,619	58,250	0	58,250
Facility Costs	93,300	120,959	135,497	116,585	116,500	76,368	145,000	0	145,000
Operating/Material Costs	12,427	13,641	33,323	19,797	30,300	14,613	21,300	0	21,300
External Contracts	-	-	-	-	-	-	0	0	0
Other Costs	103,513	108,233	116,093	109,280	133,135	88,757	133,135	-613	132,522
Subsidized Costs	56,298	74,747	73,143	68,063	73,000	34,524	70,000	0	70,000
TOTAL - Expenditures	426,077	401,280	423,389	416,915	449,519	264,062	482,889	-613	482,276
PROGRAM REVENUE									
Interfund Transfers	10,322	10,396	31,184	17,301	28,000	-	19,000	0	19,000
Fees & Charges	283,092	345,912	362,509	330,504	349,500	163,842	344,000	0	344,000
Provincial Grants	-	-	-	-	-	-	0	0	0
Other Revenue	1,117	1,617	2,480	1,738	2,500	166	2,500	0	2,500
TOTAL - Revenue	294,531	357,925	396,173	349,543	380,000	164,008	365,500	0	365,500
NET	131,546	43,354	27,216	67,372	69,519	100,054	117,389	-613	116,776



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM St. Jacobs Arena

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3740 - 010 - 001	Full Time Salaries	86,836	0	0	28,945	0	0	0	PT Junior Attendant - 34	0
1 - 6 - 3740 - 010 - 002	Part Time Salaries	2,659	18,247	20,422	13,776	37,000	14,832	49,000	Temp Facility Attendant - 15	49,000
1 - 6 - 3740 - 010 - 011	Concession Salaries	0	0	0	0	0	0	0		0
1 - 6 - 3740 - 020 - 021	CPP	4,785	826	749	2,120	1,993	304	2,707		2,707
1 - 6 - 3740 - 020 - 022	EI	1,744	417	474	878	776	340	1,027		1,027
1 - 6 - 3740 - 020 - 023	Group Benefits	6,723	0	0	2,241	0	0	0		0
1 - 6 - 3740 - 020 - 025	OMERS	6,004	1,162	1,407	2,858	1,200	982	0		0
1 - 6 - 3740 - 020 - 026	EHT	1,787	356	398	847	722	289	956		956
1 - 6 - 3740 - 020 - 027	WSIB	2,760	594	630	1,328	1,143	435	1,514		1,514
Sub total		113,297	21,602	24,080	52,993	42,834	17,181	55,204	0	55,204
Equipment Costs										
1 - 6 - 3740 - 080 - 081	Fuel	14,319	17,720	15,197	15,745	15,000	8,018	16,500		16,500
1 - 6 - 3740 - 080 - 082	External Repairs	2,852	1,199	277	1,442	750	0	750		750
1 - 6 - 3740 - 090 - 098	Equipment R & M	6,660	18,316	7,661	10,879	15,000	11,857	16,000		16,000
1 - 6 - 3740 - 090 - 121	Service Contracts	23,410	24,863	18,118	22,130	23,000	12,744	25,000		25,000
Sub total		47,242	62,098	41,253	50,197	53,750	32,619	58,250	0	58,250
Facility Costs										
1 - 6 - 3740 - 110 - 098	Building R & M	9,290	18,159	20,085	15,845	18,000	5,233	23,000	\$9k - concrete floor polishing	23,000
1 - 6 - 3740 - 120 - 123	Snow removal	8,560	6,527	7,790	7,626	8,000	16,844	9,000	\$2k - sidewalk panel	9,000
1 - 6 - 3740 - 150 - 151	Hydro	42,858	58,631	69,707	57,065	55,000	38,357	73,000	\$5k - compressor overhaul	73,000
1 - 6 - 3740 - 150 - 152	Heat	12,757	12,531	19,368	14,885	14,000	8,431	16,000		16,000
1 - 6 - 3740 - 150 - 153	Water	8,711	9,483	7,157	8,450	9,500	2,909	10,000	\$3k - score clock	10,000
1 - 6 - 3740 - 150 - 154	Sewer	11,123	15,629	11,390	12,714	12,000	4,594	14,000		14,000
Sub total		93,300	120,959	135,497	116,585	116,500	76,368	145,000	0	145,000
Operating/Material Costs										
1 - 6 - 3740 - 200 - 216	Concession	0	992	0	331	0	0	0		0
1 - 6 - 3740 - 270 - 271	Office Supplies	98	93	41	77	100	0	100		100
1 - 6 - 3740 - 270 - 276	Telephone	2,007	2,160	2,098	2,088	2,200	1,314	2,200		2,200
1 - 6 - 3740 - 758 - 800	Minor Capital	10,322	10,396	31,184	17,301	28,000	13,298	19,000		19,000
Sub total		12,427	13,641	33,323	19,797	30,300	14,613	21,300	0	21,300
External Contracts										
Other Costs		-	-	-	-	0	-	0	0	0
1 - 6 - 3740 - 190 - 962	Transfer to Insurance Reserve	19,181	20,101	23,138	20,807	24,666	16,444	24,666	-613	24,053
1 - 6 - 3740 - 190 - 965	Transfer to Equipment Reserve Fund	8,333	8,333	9,166	8,611	10,082	6,721	10,082		10,082
1 - 6 - 3740 - 190 - 966	Transfer to Building Reserve Fund	75,999	79,799	83,789	79,862	98,387	65,591	98,387		98,387
Sub total		103,513	108,233	116,093	109,280	133,135	88,757	133,135	-613	132,522
Subsidized Costs										
1 - 6 - 3740 - 220 - 839	Girls Minor Hockey	19,474	23,227	20,297	20,999	23,000	8,487	20,000		20,000
1 - 6 - 3740 - 220 - 841	Minor Hockey	36,825	51,520	52,847	47,064	50,000	26,037	50,000		50,000
1 - 6 - 3740 - 220 - 842	Minor Ringette	-	-	-	-	0	-	0		0
1 - 6 - 3740 - 220 - 854	Board of Education	-	-	-	-	0	-	0		0
Sub total		56,298	74,747	73,143	68,063	73,000	34,524	70,000	0	70,000
TOTAL - Expenditures		426,077	401,280	423,389	416,915	449,519	264,062	482,889	-613	482,276



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM St. Jacobs Arena

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3740 - 190 - 949	Contribution from Reserve Fund	10,322	10,396	31,184	17,301	28,000	-	19,000	0	19,000
1 - 5 - 3740 - 830 - 831	Donation	-	-	-	-	0	-	0	-	0
	Sub total	10,322	10,396	31,184	17,301	28,000	-	19,000	0	19,000
Fees & Charges										
1 - 5 - 3740 - 840 - 840	General Rentals	114,141	121,411	122,128	119,227	124,000	58,996	127,000		127,000
1 - 5 - 3740 - 840 - 839	Girls Minor Hockey	58,273	69,334	61,026	62,878	70,000	25,334	60,000		60,000
1 - 5 - 3740 - 840 - 841	Minor Hockey	110,352	154,219	175,318	146,629	152,000	78,165	152,000		152,000
1 - 5 - 3740 - 840 - 842	Minor Ringette	0	0	0	0	0	0	0		0
1 - 5 - 3740 - 840 - 844	Public Skating	327	948	3,321	1,532	3,000	0	3,000		3,000
1 - 5 - 3740 - 840 - 845	Floor	0	0	0	0	0	718	1,000		1,000
1 - 5 - 3740 - 840 - 854	Board of Education	0	0	716	239	500	629	1,000		1,000
	Sub total	283,092	345,912	362,509	330,504	349,500	163,842	344,000	-	344,000
Provincial Grants										
	Other Revenues	-	-	-	-	0	-	0	0	0
1 - 5 - 3740 - 870 - 216	Concessions	0	654	980	545	1,000	166	1,000		1,000
1 - 5 - 3740 - 870 - 273	Advertising	617	462	1,000	693	1,000	0	1,000		1,000
1 - 5 - 3740 - 870 - 300	Miscellaneous	0	0	0	0		0			0
1 - 5 - 3740 - 870 - 885	Lions Grass Cutting	500	500	500	500	500	0	500		500
	Sub total	1,117	1,617	2,480	1,738	2,500	166	2,500	-	2,500
TOTAL - Revenue										
		294,531	357,925	396,173	349,543	380,000	164,008	365,500	-	365,500
NET										
		131,546	43,354	27,216	67,372	69,519	100,054	117,389	-613	116,776



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Woolwich Memorial Centre

2025 Full-time Equivalent 2.85
 2026 Full-time Equivalent 3.28

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	1,435,750	1,183,255	1,268,683	1,295,896	1,180,247	815,194	1,227,168	-	1,227,168
Equipment Costs	294,052	355,651	346,998	332,234	314,500	217,130	332,500	-	332,500
Facility Costs	562,845	567,480	625,097	585,141	567,500	386,728	592,000	-	592,000
Operating/Material Costs	69,896	76,212	93,446	79,851	154,500	61,287	222,000	-	222,000
External Contracts	560	946	15,973	5,826	3,000	315	1,800	-	1,800
Subsidized Costs	152,651	152,315	171,743	158,903	155,000	82,802	160,380	11,300	171,680
Other Costs	182,139	190,515	204,098	192,251	234,280	156,187	234,280	-	233,257
TOTAL - Expenditures	2,697,892	2,526,374	2,726,038	2,650,101	2,609,027	1,719,643	2,770,128	10,277	2,780,405
PROGRAM REVENUE									
Interfund Transfers	39,751	41,602	70,698	50,684	120,000	-	180,000	0	180,000
Fees & Charges	1,084,479	1,343,937	1,450,650	1,293,022	1,459,500	903,748	1,548,500	30,000	1,578,500
Provincial Grants	8,045	4,340	2,318	4,901	4,000	-	4,500	0	4,500
Other Revenue	89,133	144,248	163,281	132,221	165,500	91,330	186,500	0	186,500
TOTAL - Revenue	1,221,409	1,534,127	1,686,947	1,480,828	1,749,000	995,078	1,919,500	30,000	1,949,500
NET	1,476,484	992,247	1,039,091	1,169,274	860,027	724,565	850,628	-19,723	830,905



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Woolwich Memorial Centre

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
<u>Arena Staff</u>										
1 - 6 - 3721 - 010 - 001	Full Time Salaries	424,266	0	0	141,422	-	0		Temp Facility Attendant - 70	0
1 - 6 - 3721 - 010 - 002	Part Time Salaries	123,246	152,348	160,794	145,463	172,000	105,422	172,000	Junior Attendant - 50	172,000
1 - 6 - 3721 - 020 - 021	CPP	26,122	3,968	3,694	11,261	8,836	2,371	10,026	Custodial Attendant -	10,026
1 - 6 - 3721 - 020 - 022	EI	10,727	3,448	3,797	5,991	3,187	2,420	3,606	Skate Sharpening	3,606
1 - 6 - 3721 - 020 - 025	OMERS	33,059	2,966	6,289	14,105	4,000	6,131	4,000	(cost recovery)	4,000
1 - 6 - 3721 - 020 - 026	EHT	10,616	2,928	3,189	5,578	2,964	2,056	3,354		3,354
1 - 6 - 3721 - 020 - 027	WSIB	16,487	4,988	5,038	8,838	4,697	3,089	5,315		5,315
<u>Aquatic Staff</u>										
1 - 6 - 3731 - 010 - 001	Aquatic - Full-time	38,697	56,027	61,817	52,180	64,841	43,144	69,822		69,822
1 - 6 - 3731 - 010 - 002	Aquatic - Part-time	268,203	339,098	395,713	334,338	355,000	259,622	386,000		386,000
1 - 6 - 3731 - 020 - 021	CPP	7,090	8,256	11,073	8,806	21,405	8,891	26,584		26,584
1 - 6 - 3731 - 020 - 022	EI	6,547	8,773	10,391	8,570	8,367	6,859	9,562		9,562
1 - 6 - 3711 - 020 - 023	Group Benefits							9,935		9,935
1 - 6 - 3731 - 020 - 025	OMERS	5,200	14,802	18,654	12,885	14,836	13,631	6,358		6,358
1 - 6 - 3731 - 020 - 026	EHT	5,846	7,616	8,844	7,435	7,680	5,908	8,889		8,889
1 - 6 - 3731 - 020 - 027	WSIB	9,056	12,741	13,992	11,930	12,170	8,878	14,085		14,085
<u>Administrative Staff</u>										
1 - 6 - 3711 - 010 - 001	Administrative - Full-time	165,485	215,493	226,543	202,507	191,863	127,933	181,288		181,288
1 - 6 - 3711 - 010 - 002	Customer Service - Part-time	93,794	139,511	119,426	117,577	115,000	73,117	123,600		123,600
1 - 6 - 3711 - 010 - 003	Program Instruction - Part-time	28,771	36,251	38,858	34,626	30,000	29,346	34,000		34,000
1 - 6 - 3711 - 010 - 011	Concession Salaries	0	0	0	0	-	0	0		0
1 - 6 - 3711 - 020 - 021	CPP	11,727	16,626	18,020	15,457	17,014	11,763	16,729		16,729
1 - 6 - 3711 - 020 - 022	EI	4,850	6,734	7,641	6,408	6,086	4,891	6,021		6,021
1 - 6 - 3711 - 020 - 023	Group Benefits	68,175	24,155	26,127	39,486	23,817	14,057	19,842		19,842
1 - 6 - 3711 - 020 - 025	OMERS	17,935	32,214	30,399	26,850	28,757	17,490	19,371		19,371
1 - 6 - 3711 - 020 - 026	EHT	5,505	7,288	7,686	6,827	6,471	4,505	6,608		6,608
1 - 6 - 3711 - 020 - 027	WSIB	8,347	12,205	12,163	10,905	10,255	6,769	10,419		10,419
1 - 6 - 3711 - 040 - 044	Membership Fees	1,290	1,742	0	1,011	1,750	1,018	1,750		1,750
1 - 6 - 3711 - 040 - 046	Training and Development	0	61	0	20	-	0	0		0
1 - 6 - 3711 - 040 - 048	Uniforms	2,394	1,486	0	1,294	3,000	0	2,500		2,500
Sub total		1,393,434	1,111,727	1,190,149	1,231,770	1,113,996	759,310	1,151,664	0	1,151,664
Equipment Costs										
1 - 6 - 3725 - 080 - 081	Fuel	3,453	2,772	5,179	3,801	3,000	4,272	4,500		4,500
1 - 6 - 3725 - 080 - 082	External Repairs	3,069	1,351	36	1,485	1,500	15,498	0		0
1 - 6 - 3725 - 090 - 098	Equipment R & M	73,476	92,001	94,834	86,771	84,000	48,939	96,000		96,000
1 - 6 - 3731 - 090 - 098	Pool - Equipment R & M	29,873	51,285	42,415	41,191	38,000	27,421	40,000		40,000
1 - 6 - 3725 - 090 - 121	Service Contracts	184,181	208,241	204,533	198,985	188,000	120,999	192,000		192,000
Sub total		294,052	355,651	346,998	332,234	314,500	217,130	332,500	0	332,500
Facility Costs										
1 - 6 - 3725 - 110 - 098	Building R & M	95,939	103,197	106,343	101,826	99,500	87,569	112,000		112,000
1 - 6 - 3725 - 110 - 125	Grounds Maintenance	3,404	1,367	3,849	2,873	4,000	2,124	3,000		3,000
1 - 6 - 3725 - 120 - 123	Snow removal	32,490	15,413	27,081	24,994	28,000	39,513	31,000		31,000
1 - 6 - 3725 - 150 - 151	Hydro	202,027	173,830	213,270	196,376	170,000	114,707	194,000	Carbon tax reduction.	000
1 - 6 - 3725 - 150 - 152	Heat	170,211	204,271	192,226	188,903	195,000	90,526	165,000		000
1 - 6 - 3725 - 150 - 153	Water	30,723	26,123	31,601	29,483	30,000	20,008	34,000		34,000
1 - 6 - 3725 - 150 - 154	Sewer	28,050	43,279	50,727	40,685	41,000	32,281	53,000		53,000
Sub total		562,845	567,480	625,097	585,141	567,500	386,728	592,000	0	592,000



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Woolwich Memorial Centre

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPT	ADJUSTMENTS	2026 BUDGET
Operating/Material Costs										
1 - 6 - 3725 - 200 - 216	Concession	0	0	0	0	0	0	0		0
1 - 6 - 3725 - 210 - 112	Program Supplies	5,700	8,322	4,733	6,252	6,500	3,416	6,500		6,500
1 - 6 - 3725 - 210 - 290	Aquatic Program Supplies	13,316	16,122	17,794	15,744	15,000	10,213	17,000		17,000
1 - 6 - 3725 - 200 - 273	Rink Board / Program Advertising	422	881	1,848	1,050	2,000	0	1,700		1,700
1 - 6 - 3725 - 270 - 271	Office Supplies	3,158	1,407	666	1,743	0	907	0		0
1 - 6 - 3725 - 270 - 276	Telephone	5,070	5,367	4,919	5,119	5,000	2,789	5,300		5,300
1 - 6 - 3725 - 270 - 278	Bank Charges	1,335	1,848	2,383	1,855	1,500	3,679	4,000		4,000
1 - 6 - 3725 - 270 - 218	Event & Trade Show	0	0	4,824	1,608	2,000	0	5,000		5,000
1 - 6 - 3725 - 270 - 300	Miscellaneous	821	145	19	328	500	0	500		500
1 - 6 - 3725 - 758 - 800	Minor Capital	39,751	41,602	55,894	45,749	120,000	39,471	180,000		180,000
	Sub total	69,572	75,694	93,078	79,448	152,500	60,474	220,000	0	220,000
External Contracts										
	Subsidized Costs	-	-	-	-	0	-	0	0	0
1 - 6 - 3725 - 220 - 839	Girls Minor Hockey	36,527	40,319	52,541	43,129	42,000	25,343	46,200	11,300	57,500
1 - 6 - 3725 - 220 - 841	Minor Hockey	116,124	111,996	119,201	115,774	113,000	57,459	114,180		114,180
	Sub total	152,651	152,315	171,743	158,903	155,000	82,802	160,380	11,300	171,680
Other Costs										
1 - 6 - 3725 - 190 - 962	Transfer to Insurance Reserve	32,008	33,544	38,612	34,721	41,162	27,441	41,162	-1,023	40,139
1 - 6 - 3725 - 190 - 965	Transfer to Equipment Reserve Fund	13,333	13,333	14,666	13,777	16,132	10,755	16,132		16,132
1 - 6 - 3725 - 190 - 966	Transfer to Building Reserve Fund	136,798	143,638	150,820	143,752	176,986	117,991	176,986		176,986
	Sub total	182,139	190,515	204,098	192,251	234,280	156,187	234,280	-1,023	233,257
Fitness Centre										
1 - 6 - 3726 - 010 - 002	Fitness - Parttime	38,328	62,273	68,252	56,285	57,000	48,685	66,950		66,950
1 - 6 - 3726 - 020 - 021	CPP	1,217	2,552	2,966	2,245	3,183	2,134	3,775		3,775
1 - 6 - 3726 - 020 - 022	EI	854	1,422	1,585	1,287	1,195	1,117	1,404		1,404
1 - 6 - 3726 - 020 - 025	OMERS	0	2,036	2,295	1,444	2,000	1,574	0		0
1 - 6 - 3726 - 020 - 026	EHT	751	1,214	1,331	1,099	1,112	948	1,306		1,306
1 - 6 - 3726 - 020 - 027	WSIB	1,166	2,031	2,105	1,767	1,761	1,425	2,069		2,069
1 - 6 - 3726 - 210 - 515	External Contracts	560	946	15,973	5,826	3,000	315	1,800		1,800
1 - 6 - 3726 - 210 - 517	Materials	324	518	367	403	2,000	812	2,000		2,000
	Sub total	43,199	72,993	94,875	70,355	71,251	57,012	79,303	0	79,303
	TOTAL - Expenditures	2,697,892	2,526,374	2,726,038	2,650,101	2,609,027	1,719,643	2,770,128	10,277	2,780,405

Curling
Championships
and University
Games



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Woolwich Memorial Centre

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3725 - 190 - 949	Contribution from Reserve Fund	39,751	41,602	55,894	45,749	120,000	-	180,000	0	180,000
1 - 5 - 3726 - 190 - 949	Contribution from Reserve Fund	-	-	14,804	4,935	0	-	0	0	0
Sub total		39,751	41,602	70,698	50,684	120,000	-	180,000	-	180,000
Fees & Charges - Ice Rental										
1 - 5 - 3725 - 840 - 840	General Ice Rentals	259,284	200,920	236,076	232,093	260,000	139,140	265,000		265,000
1 - 5 - 3725 - 840 - 845	Floor	3,711	11,634	6,751	7,365	12,000	9,457	13,000		13,000
1 - 5 - 3725 - 870 - 884	Event & Trade Show	0	0	0	0	0	0	0		0
1 - 5 - 3725 - 840 - 850	Sugar Kings	54,087	61,381	52,785	56,084	57,000	21,876	57,000		57,000
1 - 5 - 3725 - 840 - 839	Girls Minor Hockey	109,321	126,611	156,758	130,897	135,000	75,651	140,000	30,000	170,000
1 - 5 - 3725 - 840 - 841	Minor Hockey	245,175	334,245	338,548	305,990	336,000	171,084	346,000		346,000
1 - 5 - 3725 - 840 - 842	Minor Ringette	0	0	0	0	0	0	0		0
1 - 5 - 3725 - 840 - 843	Figure Skating	0	0	0	0	0	0	0		0
1 - 5 - 3725 - 840 - 861	Sledge Hockey	9,162	9,216	13,081	10,487	13,000	6,509	13,500		13,500
1 - 5 - 3725 - 840 - 844	Public Skating	13,230	20,623	21,760	18,538	21,000	10,072	22,000		22,000
1 - 5 - 3725 - 840 - 854	Board of Education	5,494	9,891	11,711	9,032	11,000	8,289	12,000		12,000
Sub total		699,464	774,521	837,469	770,485	845,000	442,078	868,500	30,000	898,500
Fees & Charges - Aquatic										
1 - 5 - 3725 - 845 - 815	Learn to Swim	198,436	280,157	302,339	260,311	325,000	236,105	354,000		354,000
1 - 5 - 3725 - 845 - 816	Advanced	70,366	0	0	23,455	0	0	0		0
1 - 5 - 3725 - 845 - 819	Public Swims	15,309	112,261	105,637	77,736	100,000	69,554	100,000		100,000
1 - 5 - 3725 - 840 - 865	Pool Rentals	21,464	27,556	44,316	31,112	37,500	37,980	53,000		53,000
1 - 5 - 3725 - 840 - 245	Swim Club	0	21,795	19,077	13,624	23,000	14,792	23,000		23,000
1 - 5 - 3725 - 840 - 847	Board of Education - staff	0	0	0	0	0	0	0		0
Sub total		305,575	441,770	471,369	406,238	485,500	358,431	530,000	-	530,000
Fees & Charges - Fitness										
1 - 5 - 3726 - 845 - 817	Fitness Centre Memberships	79,440	127,646	141,812	116,300	129,000	103,239	150,000		150,000
Sub total		79,440	127,646	141,812	116,300	129,000	103,239	150,000	-	150,000
Provincial Grants										
1 - 5 - 3725 - 810 - 812	Provincial Grants	-	-	-	-	0	-	0		0
1 - 5 - 3725 - 810 - 811	Federal Grants	8,045	4,340	2,318	4,901	4,000	-	4,500		4,500
Sub total		8,045	4,340	2,318	4,901	4,000	-	4,500	-	4,500



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Woolwich Memorial Centre

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Other Revenues										
1 - 5 - 3725 - 830 - 823	Recreation Program Registration	24,375	52,984	57,032	44,797	62,000	18,819	55,000		55,000
1 - 5 - 3725 - 830 - 831	Donation	0	3,333	0	1,111	4,000	0	2,000		2,000
1 - 5 - 3725 - 870 - 846	Community Rooms	23,529	34,992	38,297	32,273	35,000	26,805	39,000	Concession - 3.5	39,000
1 - 5 - 3725 - 870 - 874	Rent/Lease	25,350	27,140	27,657	26,716	28,000	18,800	29,000	Skate Sharpening - 8	29,000
1 - 5 - 3725 - 870 - 216	Concessions	96	1,343	3,442	1,627	3,000	3,091	16,000	Vending Machines	16,000
1 - 5 - 3725 - 870 - 273	Advertising	11,615	18,503	19,757	16,625	19,000	23,390	31,000	Candy Machines	31,000
1 - 5 - 3725 - 870 - 300	Miscellaneous/Game Day Insurance	402	562	7,170	2,712	4,000	426	4,000		4,000
1 - 5 - 3725 - 870 - 200	Lion's Hall Hydro	3,766	5,390	9,925	6,360	10,500	0	10,500		10,500
Sub total		89,133	144,248	163,281	132,221	165,500	91,330	186,500	-	186,500
TOTAL - Revenue		1,221,409	1,534,127	1,686,947	1,480,828	1,749,000	995,078	1,919,500	30,000	1,949,500
NET		1,476,484	992,247	1,039,091	1,169,274	860,027	724,565	850,628	-19,723	830,905



**DEPARTMENT
PROGRAM**

**RECREATION & COMMUNITY SERVICES
Recreation Programming and Community Development**

2025 Full-time Equivalent 0.75

2026 Full-time Equivalent 0.75

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	170,107	179,125	230,528	193,254	242,500	177,420	261,108	-	261,108
Equipment Costs	-	-	-	-	-	-	-	-	-
Facility Costs	69,454	75,346	75,585	73,462	73,000	38,970	78,070	-	78,070
Operating/Material Costs	54,938	43,074	74,941	57,651	73,500	34,268	53,200	-	53,200
External Contracts	29,264	33,576	30,326	32,545	28,000	29,062	31,500	-	31,500
Other Costs/Fees For Service	-	-	-	-	-	-	-	-	-
Subsidized Costs	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	323,763	331,122	411,380	356,911	417,000	279,719	423,878	0	423,878

PROGRAM - REVENUE

Interfund Transfers	9,638	13,424	41,128	21,397	36,500	11,374	21,000	-	21,000
Fees & Charges	161,364	153,730	272,160	195,751	225,700	164,162	262,200	-	262,200
Provincial Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL - Revenues	171,002	167,154	313,288	217,148	262,200	175,536	283,200	0	283,200
NET	152,761	163,969	98,092	139,763	154,800	104,183	140,678	0	140,678



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Recreation Programming and Community Development

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Bloomington Recreation Centre										
Staff Costs										
1 - 6 - 3751 - 010 - 001	Full Time Salaries	7,223	4,744	5,352	5,773	5,464	2,711	5,895		5,895
1 - 6 - 3751 - 010 - 002	Part Time Salaries	5,453	790	4,161	3,468	4,000	2,887	5,150		5,150
1 - 6 - 3751 - 020 - 021	CPP	542	262	434	413	429	249	417		417
1 - 6 - 3751 - 020 - 022	EI	257	115	215	196	222	125	225		225
1 - 6 - 3751 - 020 - 023	Group Benefits	370	385	403	386	424	60	802		802
1 - 6 - 3751 - 020 - 025	OMERS	636	459	765	620	492	470	554		554
1 - 6 - 3751 - 020 - 026	EHT	249	102	184	179	204	109	215		215
1 - 6 - 3751 - 020 - 027	WSIB	383	171	292	282	323	164	341		341
	Sub total	15,113	7,028	11,806	11,316	11,558	6,775	13,600	-	13,600
Equipment Costs										
1 - 6 - 3751 - 080 - 081	Fuel	-	-	-	-	-	-			0
1 - 6 - 3751 - 080 - 082	External Repairs	-	-	-	-	-	-			0
1 - 6 - 3751 - 080 - 362	License Fee	-	-	-	-	-	-			0
	Sub total	-	-	-	-	0	-	0	0	0
Facility Costs										
1 - 6 - 3751 - 150 - 151	Hydro	4,047	4,932	3,238	4,072	4,500	1,602	4,000		4,000
1 - 6 - 3751 - 150 - 152	Heat	3,422	1,843	2,917	2,727	3,000	4,324	4,500		4,500
1 - 6 - 3751 - 150 - 153	Water	-	-	0	0	-	0			0
1 - 6 - 3751 - 150 - 154	Sewer	-	-	0	0	-	0			0
1 - 6 - 3751 - 110 - 098	Maintenance/repair	2,539	2,158	1,712	2,136	2,500	525	2,000		2,000
	Sub total	10,007	8,933	7,866	8,936	10,000	6,451	10,500	0	10,500
Operating/Material Costs										
1 - 6 - 3751 - 100 - 102	Maintenance & Supplies	1,088	1,887	1,088	1,354	3,000	3,722	3,000		3,000
1 - 6 - 3751 - 170 - 270	Contrib to Rec Assoc/Gen Admin	-	-	0	0	-	0			0
1 - 6 - 3751 - 270 - 276	Telephone	0	0	0	0	-	0			0
1 - 6 - 3751 - 270 - 271	Office Supplies/Program Supplies	-	-	0	0	-	0			0
1 - 6 - 3751 - 758 - 800	Minor Capital	0	0	0	0	1,500	0	1,500		1,500
	Sub total	1,088	1,887	1,088	1,354	4,500	3,722	4,500	0	4,500
External Contracts										
1 - 6 - 3751 - 200 - 121	Maintenance Contracts	54	243	-	99	0	224	0		0
	Sub total	54	243	-	99	0	224	0	0	0
	TOTAL -Expenditures	26,263	18,091	20,760	21,704	26,058	17,172	28,600	0	28,600



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Recreation Programming and Community Development

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3751 - 190 - 949	Contribution from Reserve Fund	-	-	-	-	1,500	-	1,500	0	1,500
		-	-	-	-	1,500	-	1,500	0	1,500
Fees & Charges										
1 - 5 - 3751 - 840 - 849	Diamond Rental	16,368	-	-	5,456		-			0
	Park Rental	-	-	-	-		-			0
	Soccer Pitch Rental	-	-	-	-		-			0
1 - 5 - 3751 - 840 - 846	Centre Rentals	3,054	1,887	4,044	2,995	4,000	4,946	7,000		7,000
	Program Registration	0	0	0	0	0	0	0		0
1 - 5 - 3751 - 870 - 200	Contribution from Rec Assoc. (Wage	0	0	0	0	0	0	0		0
	Sub total	19,422	1,887	4,044	8,451	4,000	4,946	7,000	0	7,000
	TOTAL - Revenue	19,422	1,887	4,044	8,451	5,500	4,946	8,500	0	8,500
	NET	6,841	16,204	16,716	13,254	20,558	12,226	20,100	0	20,100




DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Recreation Programming and Community Development

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Breslau Recreation Centre										
Staff Costs										
1 - 6 - 3752 - 010 - 001	Full Time Salaries	36,092	27,217	30,220	31,176	30,732	17,792	33,162		33,162
1 - 6 - 3752 - 010 - 002	Part Time Salaries	36,044	64,126	103,607	67,926	94,000	64,296	102,660		102,660
1 - 6 - 3752 - 010 - 018	Part-time Salaries - Facility Janitorial / Rentals	13,906	14,935	9,531	12,791	26,000	42,844	26,780		26,780
1 - 6 - 3752 - 010 - 121	Program Instruction	13,563	22,149	21,102	18,938	20,000	9,048	23,000		23,000
1 - 6 - 3752 - 020 - 021	CPP	4,039	4,708	6,163	4,970	11,103	5,626	10,445		10,445
1 - 6 - 3752 - 020 - 022	EI	1,873	2,383	3,311	2,522	3,911	2,910	3,857		3,857
1 - 6 - 3752 - 020 - 023	Group Benefits	2,776	2,887	2,269	2,644	2,386	335	4,510		4,510
1 - 6 - 3752 - 020 - 025	OMERS	3,124	4,887	6,993	5,001	5,766	5,484	3,115		3,115
1 - 6 - 3752 - 020 - 026	EHT	1,762	2,061	2,873	2,232	3,622	2,491	3,619		3,619
1 - 6 - 3752 - 020 - 027	WSIB	2,726	3,449	4,542	3,572	5,739	3,742	5,735		5,735
	Sub total	115,905	148,801	190,610	151,772	203,259	154,568	216,884	-	216,884
Equipment Costs										
1 - 6 - 3752 - 080 - 081	Fuel	-	-	-	-	-	-			0
1 - 6 - 3752 - 080 - 082	External Repairs	-	-	-	-	-	-			0
1 - 6 - 3752 - 080 - 362	License Fee	-	-	-	-	-	-			0
	Sub total	-	-	-	-	-	-	0	0	0
Facility Costs										
1 - 6 - 3752 - 150 - 151	Hydro	17,592	18,388	22,600	19,527	19,000	12,596	21,000		21,000
1 - 6 - 3752 - 150 - 152	Heat	6,398	11,322	6,163	7,961	9,000	3,929	8,200		8,200
1 - 6 - 3752 - 150 - 153	Water	3,111	2,317	2,353	2,594	3,000	1,274	3,000		3,000
1 - 6 - 3752 - 150 - 154	Sewer	2,591	2,852	2,884	2,776	4,000	1,573	3,700		3,700
1 - 6 - 3752 - 270 - 276	Telephone	1,792	1,703	1,778	1,758	1,800	1,103	1,800		1,800
1 - 6 - 3752 - 110 - 098	Maintenance/repair	11,676	9,884	14,066	11,875	11,000	1,950	12,000		12,000
	Sub total	43,162	46,466	49,844	46,490	47,800	22,424	49,700	0	49,700
Operating/Material Costs										
1 - 6 - 3752 - 100 - 102	Maintenance & Supplies	5,477	2,515	15,545	7,846	7,000	5,332	7,500		7,500
1 - 6 - 3752 - 200 - 123	Snow Removal	17,942	9,421	12,220	13,194	18,000	9,812	12,000		12,000
1 - 6 - 3752 - 170 - 270	General Administration	-	-	0	0		0			0
1 - 6 - 3752 - 270 - 271	Office Supplies/Program Supplies	1,256	1,382	1,979	1,539	1,500	1,649	2,200		2,200
1 - 6 - 3752 - 758 - 800	Minor Capital	3,706	8,810	38,725	17,081	32,000	11,374	15,000		15,000
	Sub total	28,381	22,129	68,470	39,660	58,500	28,167	36,700		36,700
External Contracts										
1 - 6 - 3752 - 200 - 121	Maintenance Contracts	12,058	19,521	12,895	14,825	13,000	11,765	16,000		16,000
1 - 6 - 3752 - 200 - 515	External Contracts	-	-	-	-	0	-	0		0
	Sub total	12,058	19,521	12,895	14,825	13,000	11,765	16,000	-	16,000
	TOTAL -Expenditures	199,505	236,918	321,818	252,747	322,559	216,924	319,284	0	319,284

-Pickleball Nets (\$1k)
-Blinds (Empire Room)(\$3k)
-Bathroom Window Frosting (1k)
-Tables and chairs (\$5k)
-emergency button (\$3k)



DEPARTMENT
PROGRAM

RECREATION & COMMUNITY SERVICES
Recreation Programming and Community Development

PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3752 - 190 - 949	Contribution from Reserve Fund	3,706	8,810	38,725	17,081	32,000	11,374	15,000	0	15,000
		3,706	8,810	38,725	17,081	32,000	11,374	15,000	0	15,000
Fees & Charges										
1 - 5 - 3752 - 840 - 849	Diamond Rental	13,782	0	0	4,594	1,500	0	0		0
1 - 5 - 3752 - 840 - 821	Park Rental	265	541	1,384	730	1,500	1,413	0		0
1 - 5 - 3752 - 840 - 822	Soccer Pitch Rental	0	0	0	0		0			0
1 - 5 - 3752 - 840 - 846	Centre Rentals	71,470	103,617	169,789	114,959	131,000	89,889	140,000		140,000
1 - 5 - 3752 - 830 - 823	Programs	25,907	32,179	67,992	42,026	59,000	39,542	59,000		59,000
1 - 5 - 3752 - 870 - 300	Miscellaneous	100	75	6,532	2,236		0			0
	Sub total	111,525	136,413	245,697	164,545	193,000	130,844	199,000	0	199,000
TOTAL - Revenue		115,231	145,223	284,422	181,625	225,000	142,218	214,000	-	214,000
NET		84,275	91,695	37,396	71,122	97,559	74,706	105,284	0	105,284



DEPARTMENT PROGRAM **RECREATION & COMMUNITY SERVICES**
Recreation Programming and Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Conestogo Recreation Centre										
Staff Costs										
1 - 6 - 3753 - 010 - 001	Full Time Salaries	3,462	1,186	1,338	1,995	1,366	678	1,474		1,474
1 - 6 - 3753 - 010 - 002	Part Time Salaries	-	-	-	-	0	-			0
1 - 6 - 3753 - 020 - 021	CPP	196	64	74	112	85	38	80		80
1 - 6 - 3753 - 020 - 022	EI	70	23	29	41	29	15	29		29
1 - 6 - 3753 - 020 - 023	Group Benefits	93	96	101	97	106	15	200		200
1 - 6 - 3753 - 020 - 025	OMERS	302	101	119	174	123	61	138		138
1 - 6 - 3753 - 020 - 026	EHT	71	22	26	39	27	13	29		29
1 - 6 - 3753 - 020 - 027	WSIB	110	36	41	62	42	20	46		46
Sub total		4,304	1,528	1,728	2,520	1,778	839	1,996	0	1,996
Equipment Costs										
Sub total		0	0	0	0	0	0	0	0	0
Facility Costs										
1 - 6 - 3753 - 150 - 151	Hydro	1,532	1,411	1,438	1,460	1,500	2,080	3,500		3,500
1 - 6 - 3753 - 150 - 152	Heat	2,954	1,669	843	1,822	1,200	0	0		0
1 - 6 - 3753 - 150 - 153	Water	264	584	1,077	642	750	490	2,000		2,000
1 - 6 - 3753 - 150 - 154	Sewer	-	-	-	-	-	-			0
Sub total		4,750	3,665	3,357	3,924	3,450	2,570	5,500	0	5,500
Operating/Material Costs										
1 - 6 - 3753 - 100 - 102	Maintenance & Supplies	1,808	11,460	756	4,674	1,500	821	1,500		1,500
1 - 6 - 3753 - 170 - 270	General Administration	-	-	0	0		0			0
1 - 6 - 3753 - 270 - 273	Advertising	-	-	0	0		0			0
1 - 6 - 3753 - 270 - 271	Office Supplies/Program Supplies	-	-	0	0		0			0
1 - 6 - 3753 - 758 - 800	Minor Capital	-	3,504	863	1,456	1,500	0	1,500		1,500
Sub total		1,808	14,964	1,619	6,130	3,000	821	3,000	0	3,000
External Contracts										
Sub total		-	-	-	-	0	-	0	0	0
TOTAL -Expenditures		10,861	20,157	6,703	12,574	8,228	4,230	10,496	0	10,496



PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 EPARTMEN	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3753 - 190 - 949	Contribution from Reserve Fund	-	3,504	863	1,456	1,500	-	1,500		1,500
		-	3,504	863	1,456	1,500	-	1,500	0	1,500
Fees & Charges										
1 - 5 - 3753 - 840 - 849	Diamond Rental	64	-	-	21	0	-	0		0
1 - 5 - 3753 - 840 - 821	Park Rental	-	-	-	-	0	-	0		0
1 - 5 - 3753 - 840 - 846	Centre Rentals	230	31	98	120	0	167	11,000	New daycare lease plus utilities revenue	11,000
1 - 5 - 3753 - 870 - 200	Contribution from Rec Assoc. (Wage	-	-	-	-	0	-	0		0
	Sub total	294	31	98	141	0	167	11,000	0	11,000
	TOTAL - Revenue	294	3,535	961	1,597	1,500	167	12,500	-	12,500
	NET	10,567	16,621	5,742	10,977	6,728	4,063	-2,004	0	-2,004



DEPARTMENT PROGRAM **RECREATION & COMMUNITY SERVICES**
Recreation Programming and Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Heidelberg Recreation Centre										
Staff Costs										
1 - 6 - 3755 - 010 - 001	Full Time Salaries	13,290	5,930	6,690	8,636	6,829	3,389	7,369	Removed custodial contract and brought in-house for net savings	7,369
1 - 6 - 3755 - 010 - 002	Part Time Salaries	136	489	1,715	780	3,000	1,419	3,399		3,399
1 - 6 - 3755 - 020 - 021	CPP	723	317	394	478	424	249	392		392
1 - 6 - 3755 - 020 - 022	EI	272	132	188	197	216	107	218		218
1 - 6 - 3755 - 020 - 023	Group Benefits	463	481	504	483	530	74	1,002		1,002
1 - 6 - 3755 - 020 - 025	OMERS	1,215	504	675	798	615	388	692		692
1 - 6 - 3755 - 020 - 026	EHT	266	118	162	182	198	94	210		210
1 - 6 - 3755 - 020 - 027	WSIB	408	198	257	288	313	141	333		333
Sub total		16,772	8,170	10,585	11,842	12,125	5,860	13,615	0	13,615
Equipment Costs										
Sub total		0	0	0	0	0	0	0	0	0
Facility Costs										
1 - 6 - 3755 - 150 - 151	Hydro	1,388	1,926	1,763	1,692	2,400	644	1,400		1,400
1 - 6 - 3755 - 150 - 152	Heat	1,275	1,124	753	1,051	800	1,075	1,400		1,400
1 - 6 - 3755 - 150 - 153	Water	257	259	273	263	350	265	370		370
1 - 6 - 3755 - 150 - 154	Sewer	-	-	0	0		0			0
Sub total		2,920	3,309	2,790	3,006	3,550	1,983	3,170	0	3,170
Operating/Material Costs										
1 - 6 - 3755 - 100 - 102	Maintenance & Supplies	1,302	1,594	1,496	1,464	2,000	1,457	2,000		2,000
1 - 6 - 3755 - 170 - 270	Contrib to Rec Assoc/Gen Admin	-	-	0	0		0			0
1 - 6 - 3755 - 270 - 273	Advertising	-	143	0	48		0			0
1 - 6 - 3755 - 270 - 271	Office Supplies/Program Supplies	-	-	0	0	500	0	1,000		1,000
1 - 6 - 3755 - 758 - 800	Minor Capital	1,611	-	1,086	899	1,500	0	1,500		1,500
Sub total		2,913	1,737	2,582	2,411	4,000	1,457	4,500	0	4,500
External Contracts										
1 - 6 - 3755 - 200 - 121	Maintenance Contracts	8,192	5,422	9,041	9,041	7,000	8,490	6,000		6,000
Sub total		8,192	5,422	9,041	9,041	7,000	8,490	6,000	0	6,000
TOTAL -Expenditures		30,798	18,637	24,997	26,300	26,675	17,791	27,285	0	27,285



PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3755 - 190 - 949	Contribution from Reserve Fund	1,611	0	1,086	899	1,500	0	1,500	0	1,500
		1,611	-	1,086	899	1,500	-	1,500	0	1,500
Fees & Charges										
1 - 5 - 3755 - 820 - 849	Diamond Rental	-	-	-	-	-	-			0
1 - 5 - 3755 - 820 - 821	Park Rental	-	-	-	-	-	-			0
1 - 5 - 3755 - 820 - 822	Soccer Pitch Rental	-	-	-	-	-	-			0
1 - 5 - 3755 - 820 - 846	Centre Rentals	3,783	2,048	3,793	3,208	6,000	3,324	7,000		7,000
1 - 5 - 3755 - 820 - 823	Programs	-	-	2,155	718	3,500	2,190	3,500		3,500
1 - 5 - 3755 - 820 - 814	Wellesley Township	2,000	-	-	667	2,000	-	2,000		2,000
1 - 5 - 3755 - 870 - 200	Miscellaneous	0	0	0	0	-	0			
	Sub total	5,783	2,048	5,948	4,593	11,500	5,514	12,500	0	12,500
TOTAL - Revenue										
		7,394	2,048	7,033	5,492	13,000	5,514	14,000	0	14,000
NET										
		23,404	16,589	17,964	20,808	13,675	12,277	13,285	0	13,285



**DEPARTMENT
PROGRAM**

**RECREATION & COMMUNITY SERVICES
Recreation Programming and Community Development**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Maryhill Recreation Centre										
Staff Costs										
1 - 6 - 3756 - 010 - 001	Full Time Salaries	12,389	5,930	6,690	8,336	6,829	3,389	7,369		7,369
1 - 6 - 3756 - 010 - 002	Part Time Salaries	2,252	5,235	6,326	4,604	4,500	4,654	4,635		4,635
1 - 6 - 3756 - 020 - 021	CPP	740	533	616	630	484	363	466		466
1 - 6 - 3756 - 020 - 022	EI	301	240	295	279	251	181	244		244
1 - 6 - 3756 - 020 - 023	Group Benefits	463	481	504	483	530	74	1,002		1,002
1 - 6 - 3756 - 020 - 025	OMERS	1,130	614	718	821	615	323	692		692
1 - 6 - 3756 - 020 - 026	EHT	290	211	252	251	221	157	234		234
1 - 6 - 3756 - 020 - 027	WSIB	448	353	399	400	350	236	371		371
	Sub total	18,013	13,598	15,800	15,803	13,780	9,377	15,013	0	15,013
Equipment Costs										
1 - 6 - 3756 - 080 - 081	Fuel	-	-	-	-	-	-	-		0
1 - 6 - 3756 - 080 - 082	External Repairs	-	-	-	-	-	-	-		0
1 - 6 - 3756 - 080 - 362	License Fee	-	-	-	-	-	-	-		0
	Sub total	-	-	-	-	0	-	0	0	0
Facility Costs										
1 - 6 - 3756 - 150 - 151	Hydro	3,553	3,797	4,464	3,938	3,700	3,232	4,500		4,500
1 - 6 - 3756 - 150 - 152	Heat	1,111	1,245	1,003	1,119	1,300	1,190	1,600		1,600
1 - 6 - 3756 - 150 - 153	Water	1,009	1,256	1,175	1,147	1,200	621	1,100		1,100
1 - 6 - 3756 - 150 - 154	Sewer	-	-	0	0	-	0	-		0
1 - 6 - 3756 - 270 - 276	Telephone	131	0	0	44	-	0	-		0
1 - 6 - 3756 - 110 - 098	Maintenance/repair	2,811	6,675	5,088	4,858	2,000	499	2,000		2,000
	Sub total	8,615	12,974	11,729	11,106	8,200	5,541	9,200	0	9,200
Operating/Material Costs										
1 - 6 - 3756 - 100 - 102	Maintenance & Supplies	1,520	1,248	728	1,165	3,000	101	2,000		2,000
1 - 6 - 3756 - 170 - 270	General Administration	-	-	0	0	-	0	-		0
1 - 6 - 3756 - 270 - 271	Office Supplies/Program Supplies	-	-	0	0	500	0	1,000		1,000
1 - 6 - 3756 - 758 - 800	Minor Capital	19,228	1,109	455	6,931	-	0	1,500		1,500
	Sub total	20,748	2,357	1,183	8,096	3,500	101	4,500	0	4,500
External Contracts										
1 - 6 - 3756 - 200 - 121	Maintenance Contracts	8,960	8,390	8,391	8,580	8,000	8,583	9,500		9,500
	Sub total	8,960	8,390	8,391	8,580	8,000	8,583	9,500	0	9,500
	TOTAL -Expenditures	56,336	37,319	37,102	43,586	33,480	23,602	38,213	0	38,213



PROGRAM - REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Interfund Transfers										
1 - 5 - 3756 - 190 - 949	Contribution from Reserve Fund	4,321	1,109	455	1,962	0	-	1,500	0	1,500
		4,321	1,109	455	1,962	0	-	1,500	0	1,500
Fees & Charges										
1 - 5 - 3756 - 840 - 846	Community Hall	9,135	13,251	15,831	12,739	14,000	19,192	27,000		27,000
1 - 5 - 3756 - 830 - 823	Programs	198	-	443	214	3,000	3,448	5,500		5,500
1 - 5 - 3756 - 870 - 300	Miscellaneous	15,007	100	100	5,069	200	50	200		200
	Sub total	24,340	13,351	16,373	18,022	17,200	22,691	32,700	-	32,700
TOTAL - Revenue										
		28,662	14,460	16,828	19,983	17,200	22,691	34,200	-	34,200
NET										
		27,675	22,859	20,274	23,603	16,280	912	4,013	0	4,013



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Special Events & Community Programs

2025 Full-time Equivalent 0.25
 2026 Full-time Equivalent 0.25

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	19,453	17,856	21,498	19,602	22,138	10,494	24,950	0	24,950
Equipment Costs	-	-	-	-	-	-	0	0	0
Facility Costs	-	-	-	-	-	-	0	0	0
Operating/Material Costs	4,634	7,973	6,547	6,385	5,000	3,266	6,500	0	6,500
External Contracts	-	-	-	-	-	-	0	0	0
Other Costs	1,814	2,183	1,172	1,723	2,000	803	1,800	0	1,800
TOTAL - Expenditures	25,902	28,012	29,217	27,710	29,138	14,563	33,250	0	33,250

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	-	-	0	0	0
Fees & Charges	2,730	2,719	-	1,816	3,000	-	3,000	0	3,000
Provincial Grants	1,890	1,912	3,381	2,394	3,300	2,682	3,300	-	3,300
Other Revenue	2,042	4,592	1,562	2,732	5,000	584	5,000	0	5,000
TOTAL - Revenue	6,662	9,223	4,944	6,943	11,300	3,266	11,300	0	11,300
NET	19,240	18,789	24,273	20,767	17,838	11,297	21,950	0	21,950



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Special Events & Community Programs

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3760 - 010 - 001	Full Time Salaries	15,688	14,294	16,614	15,532	17,074	8,472	18,423		18,423
1 - 6 - 3760 - 010 - 002	Instructor Wages	-	-	-	-	-	-	-		0
1 - 6 - 3760 - 020 - 021	CPP	833	788	932	851	1,061	477	995		995
1 - 6 - 3760 - 020 - 022	EI	284	303	370	319	367	185	367		367
1 - 6 - 3760 - 020 - 023	Group Benefits	463	481	1,261	735	1,238	186	2,506		2,506
1 - 6 - 3760 - 020 - 025	OMERS	1,410	1,262	1,489	1,387	1,537	760	1,731		1,731
1 - 6 - 3760 - 020 - 026	EHT	304	272	322	300	333	166	359		359
1 - 6 - 3760 - 020 - 027	WSIB	471	456	510	479	528	249	569		569
	Sub total	19,453	17,856	21,498	19,602	22,138	10,494	24,950	-	24,950
Equipment Costs										
		-	-	-	-	0	-	0	0	0
Facility Costs										
1 - 6 - 3760 - 200 - 874	Facility Rental	-	-	-	-	0	-	0		0
	Sub total	-	-	-	-	0	-	0	0	0
Operating/Materials Costs										
1 - 6 - 3760 - 200 - 112	Program Supplies	-	-	-	-	-	-	-		0
1 - 6 - 3760 - 200 - 824	Special Activities	4,634	7,973	6,547	6,385	5,000	3,266	6,500		6,500
	Sub total	4,634	7,973	6,547	6,385	5,000	3,266	6,500	0	6,500
	External Contracts	-	-	-	-	-	-	-	0	0
1 - 6 - 3760 - 270 - 219	Volunteer Recognition	1,814	2,183	1,172	1,723	2,000	803	1,800		1,800
	Other Costs	1,814	2,183	1,172	1,723	2,000	803	1,800	-	1,800
	TOTAL - Expenditures	25,902	28,012	29,217	27,710	29,138	14,563	33,250	0	33,250
PROGRAM - REVENUE										
	Interfund Transfers	-	-	-	-	0	-	0	0	0
Fees & Charges										
1 - 5 - 3760 - 830 - 823	Registration	2,730	2,719	-	1,816	3,000	-	3,000		3,000
	Sub total	2,730	2,719	-	1,816	3,000	-	3,000	0	3,000
1 - 5 - 3760 - 820 - 812	Provincial Grants	-	24	1,870	631	2,000	1,073	1,800		1,800
1 - 5 - 3760 - 820 - 811	Federal Grants	1,890	1,887	1,512	1,763	1,300	1,610	1,500	0	1,500
Other Revenue										
1 - 5 - 3760 - 870 - 824	Special Activities	2,042	4,592	1,562	2,732	5,000	584	5,000		5,000
1 - 5 - 3760 - 870 - 825	Band Concerts	-	-	-	-	-	-	-		0
	Sub total	2,042	4,592	1,562	2,732	5,000	584	5,000	0	5,000
	TOTAL - Revenue	6,662	9,223	4,944	6,943	11,300	3,266	11,300	-	11,300
	NET	19,240	18,789	24,273	20,767	17,838	11,297	21,950	0	21,950



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Day Camps

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	91,907	105,372	124,083	107,120	145,824	119,613	143,067	0	143,067
Equipment Costs	-	-	-	-	-	-	0	0	0
Facility Costs	-	-	-	-	-	-	0	0	0
Operating/Material Costs	7,206	12,852	11,470	10,509	17,000	6,652	14,000	0	14,000
External Contracts	-	-	-	-	-	-	0	0	0
Other Costs	-	-	-	-	-	-	0	0	0
TOTAL - Expenditures	99,112	118,224	135,553	117,630	162,824	126,265	157,067	0	157,067

PROGRAM - REVENUE

Interfund Transfers	-	-	-	-	-	-	0	0	0
Fees & Charges	159,389	193,162	208,241	186,931	225,000	229,394	235,000	0	235,000
Provincial/Federal Grants	23,100	10,850	9,274	14,408	20,000	-	20,000	0	20,000
Other Revenues	-	-	-	-	-	-	0	0	0
TOTAL - Revenues	182,489	204,012	217,515	201,339	245,000	229,394	255,000	0	255,000

NET	-83,377	-85,788	-81,962	-83,709	-82,176	-103,129	-97,933	0	-97,933
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DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Day Camps

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3770 - 010 - 002	Part Time Wages	80,502	90,648	108,947	93,366	124,000	104,614	123,600		123,600
1 - 6 - 3770 - 020 - 021	CPP	2,498	1,815	2,270	2,194	7,217	2,794	7,146		7,146
1 - 6 - 3770 - 020 - 022	EI	1,777	2,066	2,526	2,123	2,617	2,398	2,591		2,591
1 - 6 - 3770 - 020 - 023	Group Benefits	-	-	-	-	0	-	0		0
1 - 6 - 3770 - 020 - 025	OMERS	-	3,293	2,932	2,075	2,000	2,638	0		0
1 - 6 - 3770 - 020 - 026	EHT	1,567	1,766	2,120	1,817	2,434	2,037	2,410		2,410
1 - 6 - 3770 - 020 - 027	WSIB	2,418	2,961	3,359	2,913	3,856	3,061	3,819		3,819
1 - 6 - 3770 - 040 - 041	Mileage	25	78	-	35	-	-	-		0
1 - 6 - 3770 - 040 - 048	Uniforms	613	932	913	819	1,200	947	1,500		1,500
1 - 6 - 3770 - 200 - 117	Leadership Training	2,507	1,815	1,016	1,779	2,500	1,123	2,000		2,000
1 - 6 - 3770 - 200 - 116	Pool Guard	-	-	-	-	-	-	-		0
	Sub total	91,907	105,372	124,083	107,120	145,824	119,613	143,067	0	143,067
Equipment Costs										
	Facility Costs									
1 - 6 - 3770 - 200 - 874	Facility Rental	-	-	-	-	0	-	0		0
		-	-	-	-	0	-	0	0	0
Operating/Materials Costs										
1 - 6 - 3770 - 210 - 112	Program Supplies	7,206	12,852	11,470	10,509	17,000	6,652	14,000		14,000
	Sub total	7,206	12,852	11,470	10,509	17,000	6,652	14,000	0	14,000
External Contracts										
		-	-	-	-	0	-	0	0	0
Other Costs										
1 - 6 - 3770 - 200 - 262	Refunds	-	-	-	-	0	-	0		0
	Sub total	-	-	-	-	0	-	0	0	0
	TOTAL - Expenditures	99,112	118,224	135,553	117,630	162,824	126,265	157,067	0	157,067
PROGRAM - REVENUE										
Interfund Transfers										
		-	-	-	-	0	-	0	0	0
Fees & Charges										
1 - 5 - 3770 - 830 - 823	Registrations	159,389	193,162	208,241	186,931	225,000	229,394	235,000		235,000
	Sub total	159,389	193,162	208,241	186,931	225,000	229,394	235,000	0	235,000
1 - 5 - 3770 - 810 - 812	Provincial Grants	-	-	-	-	0	-	0		0
1 - 5 - 3770 - 870 - 811	Federal Grants	23,100	10,850	9,274	14,408	20,000	-	20,000		20,000
Other Revenues										
1 - 5 - 3770 - 870 - 300	Miscellaneous	-	-	-	-	-	-	-		0
1 - 5 - 3770 - 830 - 831	Donations	-	-	-	-	-	-	-		0
	Sub total	-	-	-	-	0	-	0	0	0
	TOTAL - Revenue	182,489	204,012	217,515	201,339	245,000	229,394	255,000	-	255,000
	NET	-83,377	-85,788	-81,962	-83,709	-82,176	-103,129	-97,933	0	-97,933



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Libraries

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	4,789	433	-	1,741	-	-	0	0	0
Equipment Costs	-	-	-	-	-	-	0	0	0
Facility Costs	3,754	26,296	27,809	19,286	33,162	23,097	32,000	0	32,000
Operating/Materials Costs	16,880	8,670	710	8,753	14,000	14,004	0	0	0
External Contracts	-	-	-	-	-	-	0	0	0
Other Costs	15,053	15,804	16,694	15,850	19,103	12,735	19,103	-30	19,073
Subsidized Costs	-	-	-	-	-	-	0	0	0
TOTAL - Expenditures	40,476	51,202	45,213	45,630	66,265	49,836	51,103	-30	51,073

PROGRAM - REVENUE

Interfund Transfers	6,003	3,163	710	3,292	14,000	13,423	0	0	0
Fees & Charges	-	14,000	12,938	8,979	19,888	-	20,000	0	20,000
Provincial Grants	-	-	-	-	-	-	0	0	0
Other Revenue	-	-	19,574	6,525	-	-	12,000	0	12,000
TOTAL - Revenue	6,003	17,163	33,222	18,796	33,888	13,423	32,000	0	32,000
NET	34,473	34,039	11,991	26,834	32,377	36,412	19,103	-30	19,073



DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Libraries
PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
Staff Costs										
1 - 6 - 3800 - 010 - 001	Full Time Wages	4,413	433	-	1,615	-	-	-		0
1 - 6 - 3800 - 020 - 021	CPP	99	-	-	33	-	-	-		0
1 - 6 - 3800 - 020 - 022	EI	36	-	-	12	-	-	-		0
1 - 6 - 3800 - 020 - 023	Group Benefits	-	-	-	-	-	-	-		0
1 - 6 - 3800 - 020 - 025	OMERS	151	-	-	50	-	-	-		0
1 - 6 - 3800 - 020 - 026	EHT	35	-	-	12	-	-	-		0
1 - 6 - 3800 - 020 - 027	WSIB	55	-	-	18	-	-	-		0
	Sub total	4,789	433	-	1,741	-	-	-	-	-
Equipment Costs										
		-	-	-	-	0	-	0	0	0
Facility Costs										
1 - 6 - 3800 - 120 - 123	Snow Removal	3,754	13,796	14,872	10,807	13,274	9,434	12,000		12,000
1 - 6 - 3800 - 120 - 124	Garbage	-	-	-	-	0	-	0		0
1 - 6 - 3800 - 120 - 311	Rental/Lease	-	12,500	12,938	8,479	19,888	13,663	20,000		20,000
	Sub total	3,754	26,296	27,809	19,286	33,162	23,097	32,000	-	32,000
Operating/Material Costs										
1 - 6 - 3800 - 120 - 098	Library Outside Maintenance	10,878	5,506	-	5,461		580			0
1 - 6 - 3800 - 758 - 800	Minor Capital	6,003	3,163	710	3,292	14,000	13,423			0
	Sub total	16,880	8,670	710	8,753	14,000	14,004	0	0	0
External Contracts										
		-	-	-	-	0	-	0	0	0
Other Costs										
1 - 6 - 3800 - 190 - 962	Transfer to Insurance Reserve	939	984	1,133	1,019	1,208	805	1,208	-30	1,178
1 - 6 - 3800 - 190 - 966	Transfer to Building Reserve Fund	14,114	14,820	15,561	14,832	17,895	11,930	17,895		17,895
	Sub total	15,053	15,804	16,694	15,850	19,103	12,735	19,103	-30	19,073
	TOTAL - Expenditures	40,476	51,202	45,213	45,630	66,265	49,836	51,103	-30	51,073
PROGRAM - REVENUE										
Interfund Transfers										
1 - 5 - 3800 - 190 - 949	Transfer from Building Reserve	6,003	3,163	710	3,292	14,000	13,423	0	0	0
	Sub Total	6,003	3,163	710	3,292	14,000	13,423	0	0	0
1 - 5 - 3800 - 870 - 874	Rent	-	14,000	12,938	8,979	19,888	-	20,000		20,000
	Fees & Charges	-	14,000	12,938	8,979	19,888	-	20,000	-	20,000
	Provincial Grants	-	-	-	-	0	-	0	0	0
1 - 5 - 3800 - 270 - 200	Misc Recoverable	-	-	6,300	2,100		-		0	0
1 - 5 - 3800 - 870 - 300	Miscellaneous	-	-	13,274	4,425	13,274	-	12,000		12,000
	Other Revenue	-	-	19,574	6,525	13,274	-	12,000	-	12,000
	TOTAL - Revenue	6,003	17,163	33,222	18,796	47,162	13,423	32,000	0	32,000
	NET	34,473	34,039	11,991	26,834	19,103	36,412	19,103	-30	19,073



**DEPARTMENT
PROGRAM**

**RECREATION & COMMUNITY SERVICES
Other Township Owned Facilities**

2025 Full-time Equivalent 0.00
2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES


ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs	1,298	-	-	433	-	-	0	0	0
Equipment Costs	-	-	-	-	-	-	0	0	0
Facility Costs	28,507	30,688	29,834	29,677	73,460	104,732	58,160	-	58,160
Operating/Material Costs	18,439	8,151	17,989	14,860	20,000	8,272	2,000	0	2,000
External Contracts	17,342	16,767	22,736	18,949	40,000	19,622	10,000	0	10,000
Other Costs	42,906	45,043	47,700	45,216	54,468	36,312	54,468	-122	54,346
Subsidized Costs	-	-	-	-	-	-	0	0	0
TOTAL - Expenditures	108,493	100,650	118,260	109,134	187,928	168,938	124,628	-122	124,506

PROGRAM - REVENUE

Interfund Transfers	18,439	8,151	17,989	14,860	20,000	8,272	2,000	0	2,000
Fees & Charges	118,188	121,324	127,635	122,382	213,800	295,203	215,460	0	215,460
Provincial Grants	-	-	-	-	-	-	0	0	0
Other Revenues	-	-	-	-	-	-	0	0	0
TOTAL - Revenues	136,627	129,475	145,624	137,242	233,800	303,474	217,460	0	217,460


NET

-28,134 -28,825 -27,364 -28,108 -45,872 -134,536 -92,832 -122 -92,954

												
DEPARTMENT				RECREATION & COMMUNITY SERVICES								
PROGRAM				Other Township Owned Facilities								
PROGRAM - EXPENDITURES												
ACCOUNT DESCRIPTION				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
Staff Costs												
1 - 6 - 3795 - 010 - 001	Full Time Wages			1,067	-	-	356	-	-	-		0
1 - 6 - 3795 - 020 - 021	CPP			59	-	-	20	-	-	-		0
1 - 6 - 3795 - 020 - 022	EI			21	-	-	7	-	-	-		0
1 - 6 - 3795 - 020 - 023	Group Benefits			-	-	-	-	-	-	-		0
1 - 6 - 3795 - 020 - 025	OMERS			98	-	-	33	-	-	-		0
1 - 6 - 3795 - 020 - 026	EHT			21	-	-	7	-	-	-		0
1 - 6 - 3795 - 020 - 027	WSIB			33	-	-	11	-	-	-		0
Sub Total				1,298	0	0	433	0	0	0	0	0
Equipment Costs				0	0	0	0	0	0	0	0	0
Facility Costs												
<u>Bristow Park Building - Elmira</u>												
1 - 6 - 3795 - 712 - 098	VIC (Elmira/St. Jacobs) - R & M			-	1,953	523	825	1,000	283	1,000		1,000
1 - 6 - 3795 - 712 - 151	VIC (Elmira/St. Jacobs) - Hydro			1,276	1,118	1,297	1,230	1,200	806	1,200		1,200
1 - 6 - 3795 - 712 - 152	VIC (Elmira/St. Jacobs) - Heat			-	-	-	-	-	-	-		0
1 - 6 - 3795 - 712 - 153	VIC (Elmira/St. Jacobs) - Water			206	235	171	204	200	110	200		200
1 - 6 - 3795 - 712 - 154	VIC (Elmira/St. Jacobs) - Sewer			226	290	180	232	260	113	260		260
Sub Total				1,709	3,597	2,170	2,492	2,660	1,312	2,660	-	2,660
<u>22 Church St W - Elmira</u>												
1 - 6 - 3795 - 718 - 098	22 Church St - R & M			-	-	-	-	-	3,658	-		-
1 - 6 - 3795 - 718 - 151	22 Church St- Hydro			-	-	-	-	-	-	-		-
1 - 6 - 3795 - 718 - 152	22 Church St - Heat			-	-	-	-	-	-	-		-
1 - 6 - 3795 - 718 - 153	22 Church St - Water			-	-	-	-	-	492	-		-
1 - 6 - 3795 - 718 - 154	22 Church St - Sewer			-	-	-	-	-	764	-		-
1 - 6 - 3795 - 718 - 155	22 Church St - Taxes			-	-	-	-	-	62,796	-		-
Sub Total				-	-	-	-	-	67,710	-	-	-
<u>Warehouse/Mockingbird - St. Jacobs/Elmira</u>												
1 - 6 - 3795 - 764 - 098	Warehouse/Mockingbird - R & M			3,713	4,244	5,986	4,648	7,500	4,854	0		0
1 - 6 - 3795 - 764 - 151	Warehouse /Mockingbird- Hydro			8,212	8,377	8,433	8,341	10,800	8,852	14,000		14,000
1 - 6 - 3795 - 764 - 152	Warehouse/Mockingbird - Heat			4,784	5,540	4,832	5,052	13,000	8,846	14,000		14,000
1 - 6 - 3795 - 764 - 153	Warehouse/Mockingbird - Water			495	374	367	412	13,500	2,197	5,500		5,500
1 - 6 - 3795 - 764 - 154	Warehouse/Mockingbird - Sewer			436	521	498	485	18,000	3,416	8,000		8,000
1 - 6 - 3795 - 764 - 155	Warehouse/Mockingbird - Taxes			6,614	6,934	7,288	6,946	8,000	7,323	9,000		9,000
Sub Total				24,255	25,991	27,404	25,883	70,800	35,487	50,500	0	50,500
<u>Miscellaneous</u>												
1 - 6 - 3795 - 772 - 098	Surplus Building Costs-General Repairs			2,544	1,101	-	1,215	-	-	5,000		5,000
1 - 6 - 3795 - 772 - 153	Surplus Building Costs-Water			-	-	130	43	-	110	-		-
1 - 6 - 3795 - 772 - 154	Surplus Building Costs-Sewer			-	-	130	43	-	113	-		-
Sub Total				2,544	1,101	260	1,302	-	223	5,000	-	5,000
Operating/Material Costs												
1 - 6 - 3795 - 758 - 800	Minor Capital			18,439	8,151	17,989	14,860	20,000	8,272	2,000		2,000



			Sub Total	18,439	8,151	17,989	14,860	20,000	8,272	2,000	Legislated designated substance audits	2,000
			External Contracts									
1 - 6 - 3795 - 711 - 121	Contract Facilities Inspection			17,342	16,767	22,736	18,949	40,000	19,622	10,000		10,000
			Sub Total	17,342	16,767	22,736	18,949	40,000	19,622	10,000	-	10,000
			Other Costs									
1 - 6 - 3795 - 190 - 962	Transfer to Insurance Reserve			3,821	4,004	4,609	4,145	4,914	3,276	4,914	-122	4,792
1 - 6 - 3795 - 190 - 966	Transfer to Building Reserve Fund			39,085	41,039	43,091	41,072	49,554	33,036	49,554		49,554
			Sub Total	42,906	45,043	47,700	45,216	54,468	36,312	54,468	-122	54,346
			TOTAL -Expenditures	108,493	100,650	118,260	109,134	187,928	168,938	124,628	-	122 124,506

											
DEPARTMENT		RECREATION & COMMUNITY SERVICES									
PROGRAM		Other Township Owned Facilities									
PROGRAM - REVENUE											
ACCOUNT DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 DEPARTMENT	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET	
Interfund Transfers											
1 - 5 - 3795 - 190 - 949 Transfer from Reserve Fund		18,439	8,151	17,989	14,860	20,000	8,272	2,000	0	2,000	
Sub Total		18,439	8,151	17,989	14,860	20,000	8,272	2,000	-	2,000	
Fees & Charges											
Warehouse (St. Jacobs), VIC (Elmira), Mockingbird (Elmira)											
1 - 5 - 3795 - 870 - 151 Hydro		9,046	8,346	9,730	9,040	12,000	7,129	15,200		15,200	
1 - 5 - 3795 - 870 - 152 Heat		4,755	5,540	4,832	5,042	13,000	6,916	14,000		14,000	
1 - 5 - 3795 - 870 - 153 Water		496	374	367	412	13,200	573	8,260		8,260	
1 - 5 - 3795 - 870 - 154 Sewer		436	521	498	485	17,600	852	10,000		10,000	
1 - 5 - 3795 - 870 - 155 Taxes		6,614	6,934	7,288	6,946	8,000	31,815	9,000	VIC - \$7	9,000	
1 - 5 - 3795 - 870 - 874 Rent		96,842	99,609	104,920	100,457	150,000	247,917	159,000	Mockingbird - \$50	159,000	
1 - 5 - 3795 - 870 - 200 Misc Recoverable		-	-	-	-	-	-	-	Kalora - \$102	0	
Sub Total		118,188	121,324	127,635	122,382	213,800	295,203	215,460	0	215,460	
Provincial Grants		-	-	-	-	0	-	0	0	0	
Other Revenues		-	-	-	-	0	-	0	0	0	
TOTAL - Revenue		136,627	129,475	145,624	137,242	233,800	303,474	217,460	0	217,460	
NET		-28,134	-28,825	-27,364	-28,108	-45,872	-134,536	-92,832	-122	-92,954	



DEPARTMENT PROGRAM **RECREATION & COMMUNITY SERVICES**
Administrative Building

2025 Full-time Equivalent 0.00
 2026 Full-time Equivalent 0.00

PROGRAM - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	2026 ADJUSTMENTS	2026 BUDGET
	Staff Costs	22,704	36,050	41,687	33,480	34,886	25,566	28,830	0	28,830
	Equipment Costs	-	-	-	-	-	-	0	0	0
	Facility Costs	28,151	33,127	20,554	27,278	33,000	37,505	37,000	0	37,000
	Operating/Material Costs	86,009	72,229	53,601	70,613	71,950	43,240	100,200	0	100,200
	External Contracts	23,816	22,028	21,008	22,284	21,000	16,658	23,000	0	23,000
	Other Costs	38,795	40,730	42,965	40,830	49,219	32,813	49,219	-60	49,159
	Subsidized Costs	-	-	-	-	-	-	0	0	0
	TOTAL Expenditures	199,475	204,164	179,816	194,485	210,055	155,781	238,249	-60	238,189
PROGRAM - REVENUE										
	Interfund Transfer	20,148	20,963	1,587	14,233	15,000	-	45,000	0	45,000
	Fees and Charges	-	-	-	-	-	-	0	0	0
	Provincial Grants	-	-	-	-	-	-	0	0	0
	Other Revenue	219,902	160,097	178,559	186,186	195,055	130,037	193,249	-60	193,189
	TOTAL - Revenue	240,050	181,060	180,146	200,419	210,055	130,037	238,249	-60	238,189
	NET	- 40,575	23,104 -	331	- 5,934	-	25,744	0	0	0

DEPARTMENT RECREATION & COMMUNITY SERVICES
PROGRAM Administrative Building

PROGRAM - EXPENDITURES

ACCOUNT DESCRIPTION						2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET	
Staff Costs															
1	-	6	-	3794	- 010 - 001	Full Time Wages	20,043	-	-	6,681	-	-	-	0	
1	-	6	-	3794	- 010 - 002	Part Time Wages	-	30,140	34,418	21,520	29,000	21,138	25,647	25,647	
1	-	6	-	3794	- 020 - 021	CPP	983	1,467	1,681	1,377	1,309	1,037	1,353	1,353	
1	-	6	-	3794	- 020 - 022	EI	439	687	800	642	522	484	538	538	
1	-	6	-	3794	- 020 - 023	Group Benefits	-	-	-	-	-	-	-	0	
1	-	6	-	3794	- 020 - 025	OMERS	241	2,190	3,056	1,829	2,800	1,877	-	0	
1	-	6	-	3794	- 020 - 026	EHT	394	586	671	551	486	412	500	500	
1	-	6	-	3794	- 020 - 027	WSIB	604	980	1,062	882	769	618	792	792	
Sub total						22,704	36,050	41,687	33,480	34,886	25,566	28,830	-	28,830	
Equipment Costs						-	-	-	-	0	-	0	0	0	
Facility Costs															
1	-	6	-	3794	- 110 - 098	Repairs	22,163	30,192	16,122	22,825	28,000	30,278	28,000	28,000	
1	-	6	-	3794	- 120 - 122	Services	-	-	-	-	-	-	-	0	
1	-	6	-	3794	- 120 - 123	Snow Removal	5,988	2,936	4,433	4,452	5,000	7,226	9,000	9,000	
Sub total						28,151	33,127	20,554	27,278	33,000	37,505	37,000	0	37,000	
Operating/Material Costs															
1	-	6	-	3794	- 150 - 151	Hydro	24,901	25,692	25,121	25,238	28,000	14,806	27,000	27,000	
1	-	6	-	3794	- 150 - 152	Heat	5,345	8,583	8,571	7,500	9,000	5,729	9,000	9,000	
1	-	6	-	3794	- 150 - 153	Water	844	775	843	821	850	624	900	900	
1	-	6	-	3794	- 150 - 154	Sewer	779	1,040	1,127	982	1,100	858	1,300	1,300	
1	-	6	-	3794	- 270 - 276	Telephone	13,845	15,176	16,351	15,124	18,000	9,474	17,000	17,000	
1	-	6	-	3794	- 758 - 800	Minor Capital	40,295	20,963	1,587	20,948	15,000	11,749	45,000	45,000	
Sub total						86,009	72,229	53,601	70,613	71,950	43,240	100,200	Office Painting Furniture Door swipes	0	100,200
External Contracts															
1	-	6	-	3794	- 120 - 121	Contracts	23,816	22,028	21,008	22,284	21,000	16,658	23,000	23,000	
Sub total						23,816	22,028	21,008	22,284	21,000	16,658	23,000	0	23,000	
Other Costs															
1	-	6	-	3794	- 190 - 962	Transfer to Insurance Reserve	1,881	1,971	2,268	2,040	2,418	1,612	2,418	-60	2,358
1	-	6	-	3794	- 190 - 966	Transfer to Building Reserve Fund	36,914	38,759	40,697	38,790	46,801	31,201	46,801		46,801
Sub total						38,795	40,730	42,965	40,830	49,219	32,813	49,219	-60	49,159	
TOTAL Expenditures						199,475	204,164	179,816	194,485	210,055	155,781	238,249	-60	238,189	

DEPARTMENT PROGRAM		RECREATION & COMMUNITY SERVICES Administrative Building										
PROGRAM - REVENUE												
ACCOUNT NUMBER		ACCOUNT DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	3 YEAR AVG ACTUAL	2025 BUDGET	2025 ACTUAL	2026 DEPARTMENT	ADJUSTMENTS	2026 BUDGET
1	- 5 - 3794 - 190 - 949	Contribution from Reserve Fund		20,148	20,963	1,587	14,233	15,000	-	45,000	0	45,000
		Interfund Transfers		20,148	20,963	1,587	14,233	15,000	-	45,000	0	45,000
		Fees & Charges		-	-	-	-	0	-	0	0	0
		Provincial Grants		-	-	-	-	0	-	0	0	0
		Other Revenues										
1	- 5 - 3794 - 170 - 175	Facility Cost Allocation		219,902	160,097	178,559	186,186	195,055	130,037	193,249	-60	193,189
1	- 5 - 3794 - 870 - 300	Miscellaneous		-	-	-	-	0	-	0		0
		Sub total		219,902	160,097	178,559	186,186	195,055	130,037	193,249	-60	193,189
		TOTAL - Revenue		240,050	181,060	180,146	200,419	210,055	130,037	238,249	-60	238,189
		NET		-40,575	23,104	-331	-5,934	0	25,744	0	0	0