Budget Summary

Community Services (including Cemetery)

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Draft Unaudited)	2025 Budget	2025 YTD Actual (Draft Unaudited)	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenue:	Youth Action Council	$ (1,500)	$ (1,460)	$ (750)	$ (1,549)	$ (750)	$ (1,257)	$ (1,000)	$ -	$ (833)	$ (1,422)	$ (1,000)	$ -	$ (1,000)	0.00%
	Grants from Others	$ (3,750)	$ (1,000)	$ -	$ (8,990)	$ -	$ (10,000)	$ -	$ (7,498)	$ -	$ (6,663)	$ -	$ -	$ -	0.00%
	Municipal Rep Fees	$ (5,000)	$ (10,195)	$ (13,000)	$ (24,695)	$ (31,500)	$ (25,859)	$ (31,500)	$ (25,821)	$ (25,333)	$ (20,250)	$ (31,500)	$ -	$ (31,500)	0.00%
	Rental Income	$ (143,050)	$ (184,478)	$ (287,340)	$ (290,142)	$ (258,700)	$ (288,844)	$ (232,300)	$ (249,740)	$ (259,447)	$ (254,488)	$ (232,300)	$ (16,400)	$ (248,700)	7.06%
	Transfer T/F Reserve Fnd	$ 40,000	$ 46,273	$ 42,930	$ 62,482	$ 57,200	$ 81,112	$ 57,090	$ -	$ 52,407	$ 63,289	$ 54,200	$ -	$ 54,200	-5.06%
	Sales - Concession	$ (36,000)	$ (97,384)	$ (100,000)	$ (146,608)	$ (112,000)	$ (167,831)	$ (120,000)	$ (175,166)	$ (110,667)	$ (137,274)	$ (120,000)	$ (30,000)	$ (150,000)	25.00%
	Cash Over/Short	$ -	$ (558)	$ -	$ (109)	$ -	$ 639	$ -	$ 37	$ -	$ (9)	$ -	$ -	$ -	0.00%
	WRC Revenue	$ (1,100,920)	$ (1,320,390)	$ (1,474,500)	$ (1,766,582)	$ (1,723,500)	$ (2,030,797)	$ (1,823,200)	$ (2,169,916)	$ (1,673,733)	$ (1,705,923)	$ (1,823,200)	$ (254,100)	$ (2,077,300)	13.94%
	Donations	$ -	$ (10,170)	$ -	$ -	$ -	$ (1,000)	$ -	$ (1,808)	$ -	$ (3,723)	$ -	$ -	$ -	0.00%
	Service Fees (Artificial Turfs)	$ (5,000)	$ (34,623)	$ (35,000)	$ -	$ (6,000)	$ -	$ (6,000)	$ -	$ (15,667)	$ (11,541)	$ (6,000)	$ 4,000	$ (2,000)	-66.67%
	Grants	$ (21,645)	$ (22,509)	$ (22,600)	$ (24,774)	$ (22,600)	$ (27,430)	$ (22,600)	$ (27,405)	$ (22,600)	$ (24,904)	$ (22,600)	$ -	$ (22,600)	0.00%
	Admission	$ (16,000)	$ (21,198)	$ (21,000)	$ (29,378)	$ (21,000)	$ (38,541)	$ (22,000)	$ (40,883)	$ (21,333)	$ (29,706)	$ (22,000)	$ (5,000)	$ (27,000)	22.73%
	Giftshop	$ (900)	$ (2,322)	$ (2,000)	$ (2,233)	$ (2,000)	$ (1,918)	$ (1,500)	$ (2,449)	$ (1,833)	$ (2,157)	$ (1,500)	$ -	$ (1,500)	0.00%
	Programs & Workshops	$ (2,325)	$ (2,840)	$ (2,500)	$ (3,224)	$ (5,000)	$ (6,695)	$ (5,000)	$ (5,772)	$ (4,167)	$ (4,253)	$ (5,000)	$ -	$ (5,000)	0.00%
	Special Events	$ (7,500)	$ (10,168)	$ (10,000)	$ (10,093)	$ (14,500)	$ (22,521)	$ (15,500)	$ (16,738)	$ (13,333)	$ (14,261)	$ (15,500)	$ -	$ (15,500)	0.00%
	Miscellaneous Revenue	$ (100)	$ (115)	$ (6,000)	$ (9,075)	$ (1,500)	$ (388)	$ (1,000)	$ (5,450)	$ (2,833)	$ (3,193)	$ (1,000)	$ -	$ (1,000)	0.00%
	Grave Opening	$ (23,200)	$ (17,456)	$ (23,200)	$ (30,930)	$ (29,000)	$ (28,494)	$ (30,000)	$ (20,797)	$ (27,400)	$ (25,626)	$ (30,000)	$ -	$ (30,000)	0.00%
	Superintendent Charges/Transfer of Rights	$ (4,000)	$ (1,875)	$ (3,600)	$ (3,772)	$ (3,700)	$ (6,052)	$ (3,800)	$ (3,789)	$ (3,700)	$ (3,900)	$ (3,800)	$ -	$ (3,800)	0.00%
	Foundation receipt	$ (7,400)	$ (8,890)	$ (7,500)	$ (3,630)	$ (7,000)	$ (10,792)	$ (7,000)	$ (11,800)	$ (7,167)	$ (7,771)	$ (7,000)	$ -	$ (7,000)	0.00%
	Investment Income	$ (4,000)	$ (2,597)	$ (3,000)	$ (9,630)	$ (9,750)	$ (22,716)	$ (9,750)	$ -	$ (7,500)	$ (11,648)	$ (9,750)	$ -	$ (9,750)	0.00%
	Sales - Plots	$ (38,840)	$ (50,734)	$ (46,000)	$ (56,695)	$ (50,000)	$ (54,365)	$ (52,000)	$ (32,041)	$ (49,333)	$ (53,931)	$ (52,000)	$ -	$ (52,000)	0.00%
		$ (1,381,130)	**$ (1,754,689)**	**$ (2,015,060)**	**$ (2,359,627)**	**$ (2,241,300)**	**$ (2,663,747)**	**$ (2,327,060)**	**$ (2,797,035)**	**$ (2,194,473)**	**$ (2,259,354)**	**$ (2,329,950)**	**$ (301,500)**	**$ (2,631,450)**	**13%**
Expenditure:	Regular Salaries - Regular and Casual	$ 2,914,800	$ 2,989,495	$ 3,076,730	$ 3,103,653	$ 3,336,690	$ 3,397,767	$ 3,719,260	$ 3,541,836	$ 3,377,560	$ 3,163,638	$ 3,729,400	$ -	$ 3,729,400	0.27%
	Overtime and Benefits	$ 735,900	$ 713,654	$ 776,070	$ 812,103	$ 879,650	$ 897,478	$ 1,005,720	$ 870,061	$ 887,147	$ 807,745	$ 935,750	$ -	$ 935,750	-6.96%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (498,000)	$ -	$ (166,000)	$ -	$ -	$ -	$ -	-100.00%
	Mileage, meals and clothing	$ 10,325	$ 12,322	$ 14,650	$ 12,017	$ 17,350	$ 12,645	$ 18,200	$ 14,241	$ 16,733	$ 12,328	$ 17,200	$ 400	$ 17,600	-3.30%
	Advertising	$ 2,500	$ 455	$ 2,500	$ 448	$ 2,500	$ 2,221	$ 9,000	$ 343	$ 4,667	$ 1,041	$ 9,000	$ (6,000)	$ 3,000	-66.67%
	Bartending Expenses	$ -	$ 4,741	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,580	$ -	$ -	$ -	0.00%
	Training and Development	$ 9,985	$ 7,783	$ 10,630	$ 6,222	$ 19,230	$ 14,690	$ 19,900	$ 14,888	$ 16,587	$ 9,565	$ 21,900	$ 8,830	$ 30,730	54.42%
	Contracted Services	$ 16,500	$ 6,294	$ 21,500	$ 26,840	$ 65,000	$ 80,580	$ 94,000	$ 86,316	$ 60,167	$ 37,905	$ 94,000	$ -	$ 94,000	0.00%
	Grants to Community Groups	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,000	$ 53,611	$ 18,333	$ -	$ 55,000	$ -	$ 55,000	0.00%
	Health and Safety	$ 12,925	$ 8,465	$ 9,740	$ 7,352	$ 9,900	$ 6,808	$ 9,900	$ 5,551	$ 9,847	$ 7,541	$ 9,000	$ -	$ 9,000	-9.09%
	Youth Action Council	$ 1,500	$ 1,460	$ 750	$ 1,549	$ 750	$ 522	$ 1,000	$ -	$ 833	$ 1,177	$ 1,000	$ -	$ 1,000	0.00%
	Memberships	$ 4,850	$ 2,779	$ 4,490	$ 5,229	$ 8,000	$ 6,010	$ 8,200	$ 6,924	$ 6,897	$ 4,672	$ 8,300	$ 750	$ 9,050	10.37%
	Minor Capital/One-time Items	$ 90,800	$ 110,844	$ 50,600	$ 113,633	$ 4,500	$ (9,956)	$ 3,500	$ 2,388	$ 19,533	$ 71,507	$ -	$ -	$ -	-100.00%
	Office Stationery & Supplies	$ 9,750	$ 8,557	$ 8,050	$ 10,366	$ 9,050	$ 6,017	$ 9,100	$ 6,745	$ 8,733	$ 8,313	$ 9,100	$ 800	$ 9,900	8.79%
	Telephone / Cell Phone	$ 26,250	$ 26,452	$ 26,250	$ 26,990	$ 27,000	$ 27,719	$ 27,000	$ 27,950	$ 26,750	$ 27,054	$ 26,700	$ 2,200	$ 28,900	7.04%
	Inter-departmental Charges	$ (2,410)	$ (2,410)	$ (2,290)	$ (2,290)	$ 39,830	$ 39,830	$ (22,800)	$ -	$ 4,913	$ 11,710	$ (21,200)	$ -	$ (21,200)	-7.02%
	Building and Ground Maintenance	$ 436,700	$ 462,418	$ 433,000	$ 569,368	$ 498,500	$ 542,760	$ 449,500	$ 544,163	$ 460,333	$ 524,849	$ 449,500	$ 108,300	$ 557,800	24.09%
	Hydro Charges	$ 393,450	$ 458,841	$ 482,800	$ 469,020	$ 487,120	$ 482,253	$ 489,620	$ 570,742	$ 486,513	$ 470,038	$ 559,300	$ 14,800	$ 574,100	17.25%
	Natural Gas	$ 88,050	$ 119,607	$ 124,350	$ 147,436	$ 142,100	$ 110,248	$ 146,100	$ 160,122	$ 137,517	$ 125,763	$ 144,700	$ 14,800	$ 159,500	9.17%
	Water/Sanitary Charges	$ 62,500	$ 80,847	$ 84,400	$ 99,754	$ 99,400	$ 112,764	$ 100,150	$ 121,858	$ 94,650	$ 97,788	$ 105,950	$ 18,300	$ 124,250	24.06%
	Standby Pay	$ 13,780	$ 17,766	$ 18,000	$ 17,951	$ 18,840	$ 18,039	$ 18,840	$ 18,768	$ 18,560	$ 17,919	$ 19,000	$ -	$ 19,000	0.85%
	Cleaning Products and Supplies	$ -	$ -	$ -	$ -	$ -	$ 53,144	$ 52,000	$ 54,755	$ 17,333	$ 17,715	$ 52,000	$ 6,000	$ 58,000	11.54%
	Equipment Repairs and Maintenance	$ 29,400	$ 35,360	$ 31,500	$ 17,586	$ 31,500	$ 30,342	$ 33,000	$ 42,379	$ 32,000	$ 27,763	$ 33,000	$ 50,000	$ 83,000	151.52%
	Fuel	$ 28,150	$ 45,701	$ 52,100	$ 50,898	$ 52,500	$ 41,227	$ 52,800	$ 29,843	$ 52,467	$ 45,942	$ 43,800	$ (7,000)	$ 36,800	-30.30%
	Materials and Supplies	$ 37,100	$ 74,321	$ 33,850	$ 37,829	$ 51,900	$ 52,533	$ 59,200	$ 42,205	$ 48,317	$ 54,894	$ 59,200	$ 1,000	$ 60,200	1.69%
	Vehicle Repairs and Maintenance	$ 17,000	$ 20,188	$ 18,000	$ 34,845	$ 26,500	$ 28,953	$ 41,500	$ 27,862	$ 28,667	$ 27,995	$ 36,500	$ 1,500	$ 38,000	-8.43%
	Purchased goods for resale	$ 20,500	$ 69,716	$ 85,750	$ 102,756	$ 90,750	$ 130,210	$ 97,800	$ 137,895	$ 91,433	$ 100,894	$ 92,800	$ 22,200	$ 115,000	17.59%
	Artificial Turf Field Maintenance	$ -	$ -	$ -	$ -	$ -	$ 4,432	$ 5,000	$ 5,195	$ 1,667	$ 1,477	$ 5,000	$ -	$ 5,000	0.00%
	Marketing/Promotion	$ 9,720	$ 7,474	$ 8,000	$ 7,985	$ 8,000	$ 7,382	$ 8,000	$ 7,065	$ 8,000	$ 7,614	$ 8,000	$ -	$ 8,000	0.00%
	Bank Service Charges	$ 1,200	$ 1,544	$ 1,200	$ 950	$ -	$ -	$ -	$ -	$ 400	$ 832	$ -	$ -	$ -	0.00%
	Special Events	$ 2,050	$ 1,971	$ 5,000	$ 4,006	$ 4,500	$ 4,499	$ 4,500	$ 4,868	$ 4,667	$ 3,492	$ 4,500	$ -	$ 4,500	0.00%
	Giftshop	$ 900	$ 873	$ 900	$ 891	$ 900	$ 644	$ 800	$ 881	$ 867	$ 803	$ 800	$ 200	$ 1,000	25.00%
	Community Garden Grants	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Foundation	$ 5,200	$ 3,334	$ 4,000	$ 3,150	$ 3,700	$ 8,379	$ 5,000	$ 10,288	$ 4,233	$ 4,954	$ 5,000	$ -	$ 5,000	0.00%
	Grave Opening	$ 6,000	$ 5,715	$ 6,000	$ 10,822	$ 8,000	$ 6,159	$ 8,000	$ 7,667	$ 7,333	$ 7,565	$ 8,000	$ -	$ 8,000	0.00%
		$ 4,987,375	**$ 5,296,568**	**$ 5,388,520**	**$ 5,699,358**	**$ 5,943,660**	**$ 6,116,296**	**$ 6,030,790**	**$ 6,417,408**	**$ 5,787,657**	**$ 5,704,074**	**$ 6,522,200**	**$ 237,080**	**$ 6,759,280**	**12%**

Budget Screenshot

Community Services

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	4,245,820	4,682,750	436,930	10%
Operating Expenses	1,784,970	2,076,530	291,560	16%
Revenues	(2,327,060)	(2,631,450)	(304,390)	13%
Community Services - Expenditures	3,703,730	4,127,830	424,100	11%

2026 Budget Notes – Key Variances

- Facility Operations and Maintenance: Operating expense increases primarily reflect required repairs and maintenance at the Wilmot Recreation Complex to keep core facilities, along with increased building and grounds maintenance across recreation and administrative facilities.
- Utilities and Service Levels: Increases in hydro, natural gas, and water and sanitary costs are driven by higher levels of facility use, expanded programming hours, and projected increases in utility rates.
- Parks and Grounds Maintenance: Additional operating pressures reflect maintenance requirements and administrative support associated with parks and facilities operations.
- User Fees and Revenues: Increased user fees and program revenues help offset inflationary increases, reflecting strong community demand for recreation programs and facility use.

From screenshot	From above	
$ 4,682,750	$ 4,682,750	
$ 2,076,530	$ 2,076,530	
	$ 6,759,280	A
$ (2,631,450)	**$ (2,631,450)**	B
$ 4,127,830	**$ 4,127,830**	A+B

Budget Summary
Development Services (including Building Services)

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenue:	Transfer from Operating Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,500)	$ -	$ (1,833)	$ -	$ -	$ -	$ -	-100%
	Planning Fees	$ (287,240)	$ (180,523)	$ (263,240)	$ (127,368)	$ (320,225)	$ (207,177)	$ (430,300)	$ (201,001)	$ (337,922)	$ (171,689)	$ (335,000)	$ -	$ (335,000)	-22%
	Business Licenses	$ (5,000)	$ (4,955)	$ (5,000)	$ (9,235)	$ (8,000)	$ (10,150)	$ (8,000)	$ (9,781)	$ (7,000)	$ (8,113)	$ (9,000)	$ -	$ (9,000)	13%
	Federal Grant	$ (3,360)	$ (3,274)	$ (3,255)	$ (4,072)	$ -	$ -	$ -	$ -	$ (1,085)	$ (2,449)	$ -	$ -	$ -	0%
	Building, Plumbing and Septic Permit	$ (671,500)	$ (398,328)	$ (721,630)	$ (549,072)	$ (635,700)	$ (700,365)	$ (657,300)	$ (396,517)	$ (671,543)	$ (549,255)	$ (677,019)	$ -	$ (677,019)	3%
	Transfer from Reserve Funds	$ (75,225)	$ (355,227)	$ (40,000)	$ (207,300)	$ (29,920)	$ 19,536	$ 14,200	$ (1,203)	$ (18,573)	$ (180,997)	$ (45,681)	$ -	$ (45,681)	-422%
	Total Revenue:	**$ (1,042,325)**	**$ (942,307)**	**$ (1,033,125)**	**$ (897,047)**	**$ (993,845)**	**$ (898,155)**	**$ (1,086,900)**	**$ (608,502)**	**$ (1,037,957)**	**$ (912,503)**	**$ (1,066,700)**	**$ -**	**$ (1,066,700)**	
Expenditure:	Salaries - Regular and Casual	$ 685,470	$ 720,101	$ 715,600	$ 727,045	$ 721,240	$ 764,341	$ 981,600	$ 823,467	$ 806,147	$ 737,162	$ 948,000	$ -	$ 948,000	-3%
	Benefits	$ 194,860	$ 193,873	$ 203,900	$ 207,254	$ 218,840	$ 222,506	$ 288,400	$ 235,939	$ 237,047	$ 207,878	$ 285,300	$ -	$ 285,300	-1%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (144,800)	$ -	$ (48,267)	$ -	$ -	$ -	$ -	-100%
	Mileage, Meals and Clothing	$ 1,600	$ 671	$ 2,400	$ 286	$ 2,150	$ 861	$ 4,000	$ 1,258	$ 2,850	$ 606	$ 2,200	$ -	$ 2,200	-45%
	Committee of Adjustment	$ 2,500	$ 2,650	$ 2,500	$ 2,250	$ 2,500	$ 2,200	$ 2,500	$ 2,700	$ 2,500	$ 2,367	$ 3,000	$ -	$ 3,000	20%
	Advertising, Marketing and Promotion	$ 70,000	$ 69,771	$ 5,500	$ 4,878	$ 25,500	$ 1,475	$ 5,500	$ 3,563	$ 12,167	$ 25,374	$ 6,500	$ -	$ 6,500	18%
	Training, Development, Conferences and Seminars	$ 9,000	$ 5,930	$ 14,500	$ 6,876	$ 14,500	$ 9,668	$ 18,500	$ 8,841	$ 15,833	$ 7,492	$ 16,350	$ -	$ 16,350	-12%
	Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	Health and Safety	$ 2,000	$ 131	$ 2,380	$ 240	$ 2,100	$ 213	$ 2,100	$ 1,395	$ 2,193	$ 195	$ 2,100	$ -	$ 2,100	0%
	Memberships	$ 5,615	$ 5,376	$ 68,360	$ 65,452	$ 68,575	$ 66,236	$ 70,600	$ 64,118	$ 69,178	$ 45,688	$ 68,850	$ -	$ 68,850	-2%
	Minor Capital/One-time Items	$ -	$ -	$ 7,500	$ 3,305	$ 7,500	$ 3,615	$ 19,000	$ -	$ 11,333	$ 2,307	$ 21,000	$ -	$ 21,000	11%
	Office Stationery & Supplies	$ 2,850	$ 1,457	$ 8,000	$ 7,302	$ 13,000	$ 8,831	$ 8,100	$ 1,047	$ 9,700	$ 5,863	$ 8,050	$ -	$ 8,050	-1%
	Publications and Subscriptions	$ 4,435	$ -	$ 4,500	$ 3,949	$ 4,500	$ 84	$ 4,500	$ 2,073	$ 4,500	$ 1,344	$ 2,500	$ -	$ 2,500	-44%
	Telephone / Cell Phone	$ 6,100	$ 6,045	$ 5,950	$ 6,271	$ 6,100	$ 6,566	$ 8,000	$ 5,815	$ 6,683	$ 6,294	$ 3,900	$ -	$ 3,900	-51%
	Inter-departmental Charges	$ 107,130	$ 107,130	$ 107,790	$ 107,790	$ 149,000	$ 149,000	$ 60,300	$ -	$ 105,697	$ 121,307	$ 60,300	$ -	$ 60,300	0%
	Bank Service Charges	$ 200	$ 149	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	0%
	Fuel	$ 2,900	$ 3,645	$ 4,000	$ 3,429	$ 4,000	$ 2,296	$ 4,000	$ 2,655	$ 4,000	$ 3,123	$ 3,000	$ -	$ 3,000	-25%
	Vehicle Repairs and Maintenance	$ 1,000	$ 1,616	$ 2,000	$ 2,147	$ 2,000	$ 1,062	$ 2,000	$ 3,382	$ 2,000	$ 1,608	$ 3,500	$ -	$ 3,500	75%
	Total Expenditure:	**$ 1,095,660**	**$ 1,118,544**	**$ 1,154,880**	**$ 1,148,474**	**$ 1,241,505**	**$ 1,238,953**	**$ 1,334,300**	**$ 1,156,253**	**$ 1,243,562**	**$ 1,168,657**	**$ 1,434,550**	**$ -**	**$ 1,434,550**	

Budget Screenshot

Development Services

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	1,125,200	1,233,300	108,100	10%
Operating Expenses	209,100	201,250	(7,850)	-4%
Planning Revenues	(443,800)	(344,000)	99,800	-22%
Building Revenues	(657,300)	(677,019)	(19,719)	3%
Transfer to/(from) Reserve fund	14,200	(45,681)	(59,881)	-422%
Development Services - Expenditures	247,400	367,850	120,450	49%

2026 Budget Notes – Key Variances

- Planning Revenues: Planning-related revenues are projected to be lower in 2026, reflecting a reduction in anticipated subdivision registrations.
- Building Revenues: Building revenues are projected to increase modestly, reflecting updated fee assumptions aligned with cost-of-living adjustments to the Fees and Charges By-law

From screenshot	From above		
$ 1,233,300	1,233,300	-	
$ 201,250	201,250	-	
	1,434,550		A
$ (344,000)	(344,000)	-	
$ (677,019)	(677,019)	-	
$ (45,681)	(45,681)	-	
	(1,066,700)		B
$ 367,850	**367,850**	-	A+B

Budget Summary
Corporate and Financial Services

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenue:	Lottery/Marriage/Dog/Kennel Licenses	$ (71,500)	$ (67,837)	$ (69,500)	$ (67,985)	$ (71,500)	$ (67,201)	$ (71,500)	$ (66,844)	$ (70,833)	$ (67,674)	$ (65,500)	$ -	$ (65,500)	-8.39%
	Administrative Fees	$ (86,500)	$ (90,009)	$ (95,800)	$ (72,990)	$ (92,800)	$ (69,630)	$ (85,800)	$ (93,633)	$ (91,467)	$ (77,543)	$ (75,500)	$ -	$ (75,500)	-12.00%
	Provincial Offences / Court Fees and Parking fines	$ (10,000)	$ (13,194)	$ (10,700)	$ (19,211)	$ (18,500)	$ (20,393)	$ (10,250)	$ (18,626)	$ (13,150)	$ (17,599)	$ (19,000)	$ -	$ (19,000)	85.37%
	Provincial Grant	$ (35,000)	$ (35,000)	$ (549,700)	$ (546,200)	$ -	$ -	$ -	$ -	$ (183,233)	$ (193,733)	$ -	$ -	$ -	0.00%
	Ontario Municipal Partnership Fund OMPF	$ (1,072,700)	$ (1,072,722)	$ -	$ -	$ -	$ -	$ -	$ (1,239,096)	$ -	$ (357,574)	$ -	$ -	$ -	0.00%
	Penalties and Interests - Utilities and Taxes	$ (231,500)	$ (206,048)	$ (212,500)	$ (220,349)	$ -	$ 2	$ -	$ (204,901)	$ (70,833)	$ (142,132)	$ -	$ -	$ -	0.00%
	Investment Income - Bank and KW Hydro	$ (692,700)	$ (1,219,609)	$ (1,036,000)	$ (1,526,343)	$ -	$ -	$ -	$ (542,000)	$ (345,333)	$ (915,317)	$ -	$ -	$ -	0.00%
	Penny Rounding	$ -	$ 30	$ -	$ 10	$ -	$ (5)	$ -	$ (40)	$ -	$ 11	$ -	$ -	$ -	0.00%
	Transfer from Operating Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,500)	$ -	$ (1,833)	$ -	$ (56,000)	$ -	$ (56,000)	918.18%
	Paper Bill Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ (50,000)	$ (8,343)	$ (16,667)	$ -	$ (25,000)	$ -	$ (25,000)	-50.00%
	Total Revenue	**$ (2,199,900)**	**$ (2,704,389)**	**$ (1,974,200)**	**$ (2,453,068)**	**$ (182,800)**	**$ (157,226)**	**$ (223,050)**	**$ (2,173,483)**	**$ (793,350)**	**$ (1,771,561)**	**$ (241,000)**	**$ -**	**$ (241,000)**	**8.05%**
Expenditure:	Salaries - Regular and Casual	$ 1,534,620	$ 1,521,480	$ 1,332,300	$ 1,337,872	$ 1,350,970	$ 1,333,155	$ 1,733,800	$ 1,302,191	$ 1,472,357	$ 1,397,502	$ 1,816,800	$ -	$ 1,816,800	4.79%
	Overtime and Benefits	$ 385,410	$ 386,706	$ 362,900	$ 384,644	$ 394,950	$ 359,018	$ 520,660	$ 348,646	$ 426,170	$ 376,789	$ 508,800	$ -	$ 508,800	-2.28%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (205,060)	$ -	$ (68,353)	$ -	$ -	$ -	$ -	-100.00%
	Mileage, Meals and Clothing	$ 3,400	$ 5,650	$ 3,000	$ 1,972	$ 3,400	$ 5,348	$ 5,250	$ 3,728	$ 3,883	$ 4,324	$ 6,625	$ -	$ 6,625	26.19%
	Advertising/Promotion	$ 1,000	$ 4,047	$ 1,000	$ 15	$ 1,000	$ -	$ 2,500	$ -	$ 1,500	$ 1,354	$ 1,500	$ -	$ 1,500	-40.00%
	Training and Development	$ 34,640	$ 31,583	$ 31,500	$ 26,829	$ 26,400	$ 25,284	$ 33,600	$ 10,695	$ 30,500	$ 27,899	$ 29,000	$ -	$ 29,000	-13.69%
	Contracted Services	$ 64,000	$ 168,558	$ 29,000	$ 62,666	$ 41,650	$ 82,460	$ 38,300	$ 99,100	$ 36,317	$ 104,561	$ 503,760	$ -	$ 503,760	1215.30%
	Health and Safety	$ 1,000	$ 475	$ 750	$ 1,156	$ 1,000	$ 1,528	$ 1,000	$ 1,188	$ 917	$ 1,053	$ 1,000	$ -	$ 1,000	0.00%
	Legal Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Memberships	$ 10,790	$ 8,725	$ 8,565	$ 7,351	$ 6,230	$ 6,136	$ 10,500	$ 7,223	$ 8,432	$ 7,404	$ 7,950	$ -	$ 7,950	-24.29%
	Minor Capital/One-time Items	$ 6,350	$ 715	$ -	$ 12,918	$ -	$ (1,686)	$ 4,000	$ (5,586)	$ 1,333	$ 3,982	$ 32,500	$ -	$ 32,500	712.50%
	Office Stationery & Supplies	$ 17,600	$ 35,047	$ 17,500	$ 20,459	$ 15,700	$ 21,393	$ 15,700	$ 26,145	$ 16,300	$ 25,633	$ 21,700	$ 7,800	$ 29,500	87.90%
	Postage and Courier	$ 45,000	$ 50,385	$ 50,000	$ 50,720	$ 50,000	$ 56,212	$ 50,000	$ 59,690	$ 50,000	$ 52,439	$ 50,000	$ -	$ 50,000	0.00%
	Publications and Subscriptions	$ 600	$ 384	$ 600	$ 302	$ 600	$ 302	$ 600	$ 327	$ 600	$ 329	$ 350	$ -	$ 350	-41.67%
	Telephone / Cell Phone	$ 23,500	$ 22,146	$ 21,000	$ 21,528	$ 21,500	$ 20,931	$ 23,000	$ 19,039	$ 21,833	$ 21,535	$ 17,450	$ -	$ 17,450	-24.13%
	Inter-departmental Charges	$ (419,590)	$ (419,590)	$ (413,030)	$ (413,030)	$ -	$ -	$ (283,100)	$ -	$ (232,043)	$ (277,540)	$ (283,100)	$ -	$ (283,100)	0.00%
	Advertising	$ 1,600	$ 481	$ -	$ 622	$ -	$ 704	$ -	$ -	$ -	$ 602	$ 250	$ -	$ 250	0.00%
	Fuel	$ 2,800	$ 5,617	$ 6,300	$ 4,377	$ 3,800	$ 3,833	$ 3,000	$ 3,843	$ 4,367	$ 4,609	$ 3,600	$ -	$ 3,600	20.00%
	Materials and Supplies	$ 700	$ 816	$ 500	$ 950	$ 500	$ 1,026	$ 500	$ 698	$ 500	$ 930	$ 1,000	$ -	$ 1,000	100.00%
	Vehicle Repairs and Maintenance	$ 875	$ 962	$ 2,175	$ 1,605	$ 1,000	$ 2,037	$ 1,500	$ 1,316	$ 1,558	$ 1,535	$ 2,750	$ -	$ 2,750	83.33%
	Transfer to/from Reserve Funds	$ (8,700)	$ (57,704)	$ 25,000	$ 25,000	$ 27,000	$ 27,000	$ 27,000	$ -	$ 26,333	$ (1,901)	$ (55,472)	$ -	$ (55,472)	-305.45%
	Audit fees	$ 29,000	$ 28,106	$ 29,000	$ 22,993	$ 29,000	$ 24,931	$ 29,000	$ 56,711	$ 29,000	$ 25,343	$ 53,550	$ -	$ 53,550	84.66%
	Bank Service Charges	$ 15,000	$ 14,982	$ 15,000	$ 13,162	$ 15,000	$ 12,756	$ 15,000	$ 16,470	$ 15,000	$ 13,633	$ 15,000	$ -	$ 15,000	0.00%
	Corporate Health and Safety	$ 12,300	$ 11,319	$ -	$ -	$ -	$ -	$ -	$ 4,030	$ -	$ 3,773	$ -	$ -	$ -	0.00%
	Internet / Website Service Charges	$ 47,125	$ 43,774	$ 50,615	$ 50,471	$ 53,810	$ 33,435	$ 54,000	$ 37,120	$ 52,808	$ 42,560	$ 35,000	$ -	$ 35,000	-35.19%
	IT Infrastructure Maintenance	$ 274,865	$ 294,969	$ 328,155	$ 358,067	$ 424,378	$ 499,803	$ 425,000	$ 415,348	$ 392,511	$ 384,280	$ 400,000	$ 4,500	$ 404,500	-4.82%
	Hardware & Software Upgrades	$ 3,500	$ 3,269	$ 3,500	$ 3,515	$ 4,000	$ 4,389	$ 4,000	$ 6,739	$ 3,833	$ 3,724	$ 4,000	$ -	$ 4,000	0.00%
	Total Expenditure	**$ 2,087,385**	**$ 2,162,904**	**$ 1,905,330**	**$ 1,996,163**	**$ 2,471,888**	**$ 2,519,996**	**$ 2,509,750**	**$ 2,414,659**	**$ 2,295,656**	**$ 2,226,354**	**$ 3,174,013**	**$ 12,300**	**$ 3,186,313**	**26.96%**

Budget Screenshot

Corporate and Financial Services

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	2,049,400	2,325,600	276,200	13%
Operating Expenses	433,350	916,185	482,835	111%
Fees and Charges	(223,050)	(241,000)	(17,950)	8%
Transfer to Reserves	27,000	(55,472)	(82,472)	-305%
Corporate Services - Expenditures	2,286,700	2,945,313	658,613	29%

2026 Budget Notes – Key Variances

- Records and Information Management: The introduction of contracted services to support records retention, shredding, and the implementation and ongoing support of the Township's records management system.
- Municipal Election: Contracted services associated with delivering the 2026 municipal election, including online voting and an external election coordinator.
- Professional and Advisory Services: Increased use of contracted services to support corporate and financial functions, including assistance with the 2026 budget process, completion of outstanding provincial reporting requirements, development of the Long-Term Financial Plan, asset management coordination services, and updated audit services.
- One-Time Facility and Accessibility Improvements: Minor one-time investments to improve accessibility at the Finance counter and support office reconfiguration.
- The increase in fees and charges reflects updated projections for administrative fees based on anticipated service demand.

From screenshot	From above		
$ 2,325,600	2,325,600	-	
$ 916,185	916,185	(0)	
	3,241,785		A
$ (241,000)	(241,000)	-	
$ (55,472)	(55,472)	(0)	
	(296,472)		B
$ 2,945,313	**2,945,313**	(0)	A+B

Budget Summary
Fire Services

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual		3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenue:	Provincial Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ (31,300)	$ (25,053)		$ (10,433)	$ -	$ (48,000)	$ -	$ (48,000)	53%
	Grants from Others	$ -	$ -	$ -	$ (5,000)	$ -	$ -	$ (5,000)	-		$ (1,667)	$ (1,667)	$ (5,000)	$ -	$ (5,000)	0%
	Municipal Fire Agreement	$ (5,580)	$ (5,581)	$ (5,690)	$ (5,692)	$ (5,805)	$ -	$ -	$ (5,806)		$ (3,832)	$ (3,758)	$ (3,500)	$ -	$ (3,500)	0%
	Fire Services	$ (34,500)	$ (19,085)	$ (34,500)	$ (47,942)	$ (34,500)	$ (20,997)	$ (34,500)	$ (62,289)		$ (34,500)	$ (29,341)	$ (35,000)	$ -	$ (35,000)	1%
	Fire Permits	$ (40,000)	$ (10,392)	$ (16,000)	$ (11,805)	$ (14,000)	$ (5,625)	$ (10,000)	$ (16,150)		$ (13,333)	$ (9,274)	$ (10,000)	$ -	$ (10,000)	0%
	Total Revenue:	**$ (80,080)**	**$ (35,058)**	**$ (56,190)**	**$ (70,440)**	**$ (54,305)**	**$ (26,622)**	**$ (80,800)**	**$ (109,298)**	**$ -**	**$ (63,765)**	**$ (44,040)**	**$ (101,500)**	**$ -**	**$ (101,500)**	**26%**
Expenditure:	Salaries - Regular, Casual and Emergency Call out	$ 581,000	$ 554,745	$ 615,200	$ 602,222	$ 642,510	$ 649,640	$ 768,000	$ 696,415		$ 675,237	$ 602,202	$ 721,737	$ -	$ 721,737	-6%
	VFF	$ 367,590	$ 277,064	$ 327,400	$ 347,897	$ 353,390	$ 395,104	$ 421,500	$ 390,548		$ 367,430	$ 340,021	$ 411,505	$ 57,044	$ 468,550	11%
	Benefits	$ 157,870	$ 155,005	$ 164,800	$ 177,963	$ 179,370	$ 191,627	$ 151,600	$ 193,578		$ 165,257	$ 174,865	$ 195,200	$ -	$ 195,200	29%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (77,600)	-		$ (25,867)	$ -	$ -	$ -	$ -	-100%
	Meals/Clothing/PPE	$ 49,880	$ 45,394	$ 63,600	$ 54,245	$ 69,790	$ 72,111	$ 77,000	$ 101,282		$ 70,130	$ 57,250	$ 85,501	$ -	$ 85,501	11%
	Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-		$ -	$ -	$ -	$ -	$ -	0%
	Building / Ground Maintenance	$ 9,000	$ 21,136	$ 15,200	$ 20,196	$ 15,200	$ 29,442	$ 15,200	$ 24,399		$ 15,200	$ 23,592	$ 15,200	$ -	$ 15,200	0%
	Training and Development	$ 24,455	$ 28,587	$ 37,120	$ 24,129	$ 50,955	$ 28,153	$ 55,900	$ 14,178		$ 47,992	$ 26,957	$ 56,358	$ 3,707	$ 60,065	7%
	Contracted Services	$ 4,000	$ 2,908	$ 2,000	$ 1,321	$ 1,600	$ 73	$ 1,000	$ 2,561		$ 1,533	$ 1,434	$ 1,000	$ -	$ 1,000	0%
	Dispatch, Pager/Radio Repair	$ 148,500	$ 151,011	$ 154,000	$ 177,510	$ 161,000	$ 178,756	$ 161,000	$ 174,433		$ 158,667	$ 169,093	$ 173,963	$ -	$ 173,963	8%
	Equipment Repairs and Maintenance	$ 42,600	$ 34,504	$ 40,000	$ 59,075	$ 45,500	$ 51,025	$ 45,500	$ 59,022		$ 43,667	$ 48,201	$ 38,600	$ -	$ 38,600	-15%
	Fire Prevention/Public Education Supplies	$ 3,000	$ 1,408	$ 3,000	$ 4,478	$ 15,600	$ 3,206	$ 5,000	$ 4,504		$ 7,867	$ 3,031	$ 4,925	$ -	$ 4,925	-2%
	Emergency Management	$ 1,000	$ 306	$ 1,000	$ 258	$ 1,000	$ 563	$ 1,000	$ 285		$ 1,000	$ 376	$ 1,000	$ -	$ 1,000	0%
	Fuel	$ 13,500	$ 25,721	$ 26,000	$ 24,173	$ 25,000	$ 23,616	$ 25,000	$ 23,301		$ 25,333	$ 24,503	$ 25,500	$ -	$ 25,500	2%
	Health and Safety	$ 13,000	$ 7,829	$ 11,150	$ 3,389	$ 10,925	$ 22,540	$ 10,500	$ 17,646		$ 10,858	$ 11,253	$ 10,865	$ 416	$ 11,282	7%
	Memberships	$ 5,440	$ 1,834	$ 5,700	$ 3,742	$ 5,655	$ 3,251	$ 6,000	$ 2,437		$ 5,785	$ 2,942	$ 5,050	$ (75)	$ 4,975	-17%
	Minor Capital/One-time Items	$ 7,400	$ 8,723	$ 22,480	$ 34,954	$ 29,655	$ 23,652	$ 44,500	$ 30,618		$ 32,212	$ 22,443	$ 20,830	$ -	$ 20,830	-53%
	Office Stationery & Supplies	$ 3,600	$ 3,289	$ 3,600	$ 3,075	$ 3,600	$ 1,943	$ 3,600	$ 854		$ 3,600	$ 2,769	$ 3,600	$ -	$ 3,600	0%
	Purchased goods for resale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-		$ -	$ -	$ -	$ -	$ -	0%
	Telephone / Cell Phone	$ 7,800	$ 7,819	$ 7,300	$ 7,664	$ 7,500	$ 7,356	$ 7,500	$ 5,773		$ 7,433	$ 7,613	$ 3,100	$ -	$ 3,100	-59%
	Staff Appreciation Events & Awards	$ -	$ -	$ -	$ -	$ -	$ 388	$ 9,500	$ 7,883		$ 3,167	$ 129	$ 10,525	$ -	$ 10,525	11%
	Hydro Charges	$ 8,500	$ 9,209	$ 9,700	$ 8,395	$ 8,700	$ 7,728	$ 8,700	$ 10,521		$ 9,033	$ 8,444	$ 10,500	$ -	$ 10,500	21%
	Natural Gas	$ 7,900	$ 8,784	$ 9,300	$ 8,621	$ 8,800	$ 7,851	$ 8,800	$ 12,527		$ 8,967	$ 8,419	$ 10,900	$ -	$ 10,900	24%
	Water/Sanitary Charges	$ 2,800	$ 3,655	$ 3,800	$ 3,794	$ 3,800	$ 5,007	$ 3,800	$ 8,887		$ 3,800	$ 4,152	$ 6,000	$ -	$ 6,000	58%
	Vehicle Repairs and Maintenance	$ 38,500	$ 45,946	$ 38,500	$ 43,493	$ 38,500	$ 57,415	$ 38,500	$ 66,274		$ 38,500	$ 48,951	$ 49,000	$ -	$ 49,000	27%
	Inter-departmental Charges	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ 15,000	-		$ 10,000	$ 10,000	$ 15,000	$ -	$ 15,000	0%
	Total Expenditure:	**$ 1,512,335**	**$ 1,409,877**	**$ 1,575,850**	**$ 1,625,592**	**$ 1,678,050**	**$ 1,760,447**	**$ 1,806,500**	**$ 1,847,928**	**$ -**	**$ 1,686,800**	**$ 1,598,639**	**$ 1,875,860**	**$ 61,093**	**$ 1,936,953**	**7%**

Budget Screenshot

Fire Services

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	1,340,500	1,385,487	44,987	3%
Operating Expenses	447,990	551,466	103,476	23%
Fees, Charges and Grants	(80,800)	(101,500)	(20,700)	26%
Fire Services - Expenditures	1,707,690	1,835,453	127,763	7%

2026 Budget Notes – Key Variances

- Training and Compensation Structure: Operating expense increases reflect a transition from daily to hourly rates for firefighter training and development. This change supports appropriate pay equity for volunteer firefighters and represents a phased approach to addressing historic compensation alignment.
- Grants and External Funding: Increased grant revenues are anticipated in 2026

From screenshot	From above		
$ 1,385,487	1,385,487	(0)	
$ 551,466	551,466	0	
	1,936,953		A
$ (101,500)	(101,500)	-	
	(101,500)		B
$ 1,835,453	**1,835,453**	(0)	A+B

Budget Summary
Office of Mayor and Council

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenues:	Federal Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	0%
	Grants from Others	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ (1,667)	$ -	$ -	$ -	0%
	Sale of Surplus Assets	$ (15,000)	$ (15,005)	$ (15,000)	$ (30,440)	$ -	$ -	$ -	$ (219)	$ (10,000)	$ (23,537)	$ -	$ -	$ -	0%
	Total Revenue:	**$ (15,000)**	**$ (15,005)**	**$ (15,000)**	**$ (30,440)**	**$ -**	**$ -**	**$ -**	**$ (219)**	**$ (10,000)**	**$ (25,204)**	**$ -**	**$ -**	**$ -**	**0%**
Expenditures:	Councillors Honorarium	$ 145,720	$ 145,724	$ 154,800	$ 148,785	$ 154,800	$ 148,785	$ 153,800	$ 148,785	$ 151,773	$ 141,663	$ 152,800	$ -	$ 152,800	-1%
	Regular Salaries	$ -	$ -	$ -	$ -	$ 96,540	$ 59,155	$ 102,600	$ 71,563	$ 32,180	$ -	$ 159,000	$ -	$ 159,000	55%
	Benefits	$ 7,950	$ 7,949	$ 11,000	$ 9,411	$ 38,460	$ 22,125	$ 39,650	$ 25,607	$ 19,137	$ 8,049	$ 53,300	$ -	$ 53,300	34%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ 5,450	$ -	$ (14,500)	-	$ 1,817	$ -	$ -	$ -	$ -	-100%
	Meals and Clothing	$ 720	$ 975	$ 1,000	$ 704	$ 1,000	$ 1,324	$ 1,000	$ 438	$ 907	$ 559	$ 3,000	$ -	$ 3,000	200%
	Advertising/Promotion	$ -	$ 305	$ -	$ -	$ -	$ 387	$ -	$ 1,628	$ -	$ 728	$ 1,950	$ -	$ 1,950	0%
	Development, Conferences and Events	$ 9,000	$ 4,435	$ 18,000	$ 12,415	$ 18,000	$ 19,007	$ 24,750	$ 17,824	$ 15,000	$ 6,425	$ 43,000	$ -	$ 43,000	74%
	Grants to Community Groups	$ 65,600	$ 67,164	$ 70,365	$ 70,366	$ 70,365	$ 68,982	$ -	$ 400	$ 68,777	$ 65,259	$ -	$ -	$ -	0%
	Special Events	$ 1,400	$ 4,973	$ 4,400	$ 15,872	$ 4,400	$ 15,557	$ 5,000	$ 11,147	$ 3,400	$ 7,083	$ 21,925	$ -	$ 21,925	338%
	Memberships	$ 10,600	$ 10,828	$ 6,175	$ 7,330	$ 6,175	$ 6,241	$ 6,175	$ 6,411	$ 7,650	$ 9,609	$ 7,925	$ -	$ 7,925	28%
	Minor Capital/One-time Items	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 72,608	$ -	$ -	$ 2,081	$ -	$ 2,081	0%
	Office Stationery & Supplies	$ 150	$ 211	$ 150	$ 31	$ 150	$ 205	$ 150	$ 57	$ 150	$ 88	$ 100	$ -	$ 100	-33%
	Telephone / Cell Phone	$ 2,800	$ 3,243	$ 2,800	$ 2,748	$ 2,800	$ 3,173	$ 2,800	$ 3,155	$ 2,800	$ 2,911	$ 3,100	$ -	$ 3,100	11%
	Tribute to staff	$ 17,550	$ 28,617	$ -	$ 408	$ -	$ 1,548	$ -	-	$ 5,850	$ 13,425	$ 200	$ -	$ 200	0%
	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500	$ 272	$ -	$ -	$ -	$ -	$ -	-100%
	Inter-departmental Charges	$ (18,440)	$ (18,440)	$ (19,900)	$ (19,900)	$ -	$ -	$ (9,000)	-	$ (12,780)	$ (18,277)	$ (9,000)	$ -	$ (9,000)	0%
	Total Expenditure:	**$ 243,050**	**$ 255,984**	**$ 248,790**	**$ 248,168**	**$ 398,140**	**$ 346,488**	**$ 324,925**	**$ 359,895**	**$ 296,660**	**$ 237,522**	**$ 439,381**	**$ -**	**$ 439,381**	**35%**

Budget Screenshot

Office of Mayor and Council

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	281,550	365,100	83,550	30%
Operating Expenses	43,375	74,281	30,906	71%
Contingency	12,500	-	(12,500)	-100%
Mayor and Council - Expenditures	337,425	439,381	101,956	30%

2026 Budget Notes – Key Variances

- Operating expense increases are primarily related to service delivery requirements for special events and the accurate alignment of membership and association costs that have existed in prior years.
- The 2026 budget does not include contingency or unsupported "other" amounts, reflecting clearer and fully justified budgeting practices.

From screenshot		From above	
$ 365,100		365,100	
$ 74,281	–	74,281	
		439,381	A
$ -	–	-	
		-	B
$ 439,281		**439,381**	A+B

Budget Summary
Infrastructure Services

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenues:	Engineering Services	$ (130,000)	$ (190,824)	$ (382,500)	$ (269,361)	$ (550,425)	$ (589,558)	$ (75,000)	$ (127,852)	$ (335,975)	$ (349,914)	$ (125,000)	$ -	$ (125,000)	67%
	Cost Recovery from Capital	$ -	$ -	$ -	$ -	$ (101,000)	$ -	$ (536,000)	$ -	$ (212,333)	$ -	$ (685,000)	$ -	$ (685,000)	28%
	Transfer from Development Charges	$ (36,500)	$ (36,500)	$ (59,500)	$ -	$ (59,500)	$ -	$ 25,000	$ -	$ (31,333)	$ (12,167)	$ 2,026	$ -	$ 2,026	-92%
	Aggregates Resource Fees	$ (175,000)	$ (133,317)	$ (162,000)	$ (140,724)	$ (162,000)	$ (126,789)	$ (162,000)	$ (118,841)	$ (162,000)	$ (133,610)	$ (162,000)	$ -	$ (162,000)	0%
	Gravel Pit Lease - Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ (30,000)	$ -	$ (10,000)	$ -	$ -	$ -	$ -	-100%
	Grants from Others	$ -	$ -	$ (35,000)	$ (35,000)	$ (35,000)	$ (35,000)	$ (35,000)	$ (25,000)	$ (35,000)	$ (23,333)	$ -	$ -	$ -	-100%
	Boundary Roads	$ (70,000)	$ (78,134)	$ (83,000)	$ (62,740)	$ (105,000)	$ (86,795)	$ (75,000)	$ (31,940)	$ (87,667)	$ (75,890)	$ (75,000)	$ -	$ (75,000)	0%
	Service charges	$ (15,000)	$ (42,609)	$ (25,000)	$ (4,392)	$ (10,000)	$ (6,076)	$ (10,000)	$ (14,621)	$ (15,000)	$ (17,692)	$ (10,000)	$ -	$ (10,000)	0%
	Development Engineering Services	$ -	$ -	$ -	$ -	$ -	$ -	$ (125,000)	$ -	$ (41,667)	$ -	$ (120,000)	$ -	$ (120,000)	-4%
	Transfer from Deferred Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ (125,000)	$ -	$ (41,667)	$ -	$ -	$ -	$ -	-100%
	Provincial Grant	$ (23,000)	$ (15,000)	$ (20,000)	$ 1,356	$ (20,000)	$ (18,093)	$ (20,000)	$ (19,110)	$ (20,000)	$ (10,579)	$ (20,000)	$ -	$ (20,000)	0%
	Total Revenue:	**$ (449,500)**	**$ (496,385)**	**$ (767,000)**	**$ (510,860)**	**$ (1,042,925)**	**$ (862,310)**	**$ (1,168,000)**	**$ (337,364)**	**$ (992,642)**	**$ (623,185)**	**$ (1,194,974)**	**$ -**	**$ (1,194,974)**	2%
Expenditures:	Salaries - Regular and Casual	$ 1,350,510	$ 1,372,122	$ 1,652,600	$ 1,560,834	$ 1,836,069	$ 1,794,049	$ 2,314,400	$ 1,945,121	$ 1,934,356	$ 1,575,669	$ 2,071,500	$ -	$ 2,071,500	-10%
	Overtime and Benefits	$ 413,850	$ 410,757	$ 505,500	$ 487,030	$ 587,260	$ 568,299	$ 736,200	$ 645,363	$ 609,653	$ 488,695	$ 611,700	$ -	$ 611,700	-17%
	Compensation Gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (325,200)	$ -	$ (108,400)	$ -	$ -	$ -	$ -	-100%
	Mileage, Meals and Clothing	$ 6,550	$ 7,901	$ 6,960	$ 4,245	$ 6,960	$ 5,478	$ 10,400	$ 6,429	$ 8,107	$ 5,875	$ 9,350	$ -	$ 9,350	-10%
	Advertising	$ 3,250	$ 5,615	$ 2,000	$ 4,267	$ 2,000	$ 507	$ 2,300	$ 966	$ 2,100	$ 3,463	$ 1,000	$ -	$ 1,000	-57%
	Bank Service charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	Training and Development	$ 31,050	$ 9,594	$ 33,500	$ 16,217	$ 34,500	$ 34,049	$ 38,500	$ 27,067	$ 35,500	$ 19,953	$ 34,000	$ -	$ 34,000	-12%
	Contracted Services	$ 294,000	$ 82,573	$ 142,000	$ 108,431	$ 157,000	$ 138,186	$ 157,000	$ 150,058	$ 152,000	$ 109,730	$ 160,000	$ 7,000	$ 167,000	6%
	Fuel - Engineering	$ 700	$ 1,338	$ 1,400	$ 1,236	$ 1,400	$ 1,047	$ 1,700	$ 994	$ 1,500	$ 1,207	$ 1,250	$ -	$ 1,250	-26%
	Health and Safety	$ 22,300	$ 14,305	$ 22,800	$ 12,219	$ 20,800	$ 16,796	$ 22,600	$ 19,151	$ 22,067	$ 14,440	$ 15,750	$ -	$ 15,750	-30%
	Legal Expenses	$ -	$ -	$ -	$ -	$ -	$ 7,370	$ -	$ 6,502	$ -	$ 2,457	$ 5,000	$ -	$ 5,000	0%
	Memberships	$ 6,145	$ 3,805	$ 6,630	$ 4,711	$ 6,630	$ 10,435	$ 8,300	$ 6,716	$ 7,187	$ 6,317	$ 7,750	$ -	$ 7,750	-7%
	Office Stationery & Supplies	$ 3,450	$ 2,904	$ 3,700	$ 5,392	$ 3,700	$ 5,380	$ 4,300	$ 4,609	$ 3,900	$ 4,559	$ 4,700	$ -	$ 4,700	9%
	Telephone / Cell Phone	$ 15,200	$ 13,681	$ 12,800	$ 12,973	$ 13,200	$ 13,598	$ 14,900	$ 12,850	$ 13,633	$ 13,418	$ 7,600	$ -	$ 7,600	-49%
	Vehicle Repairs and Maintenance	$ 114,750	$ 136,866	$ 144,750	$ 169,734	$ 154,750	$ 159,711	$ 155,000	$ 168,726	$ 151,500	$ 155,437	$ 156,000	$ 8,000	$ 164,000	6%
	Inter-departmental Charges	$ (561,760)	$ (561,760)	$ (716,350)	$ (716,350)	$ -	$ -	$ (594,400)	$ -	$ (436,917)	$ (426,037)	$ (594,400)	$ -	$ (594,400)	0%
	Depreciation Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	Standby Pay	$ 17,670	$ 18,188	$ 18,000	$ 19,378	$ 19,430	$ 19,206	$ 19,400	$ 20,728	$ 18,943	$ 18,924	$ 21,000	$ -	$ 21,000	8%
	Minor Capital/One-time Items	$ -	$ 10,771	$ -	$ 20,620	$ -	$ 4,783	$ -	$ 9,581	$ -	$ 12,058	$ 15,000	$ 500	$ 15,500	0%
	Hydro Charges	$ 71,200	$ 63,777	$ 67,600	$ 62,150	$ 64,500	$ 64,939	$ 64,500	$ 76,581	$ 65,533	$ 63,622	$ 68,500	$ -	$ 68,500	6%
	Natural Gas	$ 7,200	$ 7,509	$ 8,400	$ 8,783	$ 10,200	$ 7,547	$ 10,200	$ 10,803	$ 9,600	$ 7,946	$ 10,200	$ -	$ 10,200	0%
	Building / Ground Maintenance	$ 6,800	$ 10,113	$ 7,200	$ 6,359	$ 7,200	$ 11,143	$ 7,200	$ 12,593	$ 7,200	$ 9,205	$ 7,200	$ -	$ 7,200	0%
	Fuel	$ 78,500	$ 124,509	$ 142,000	$ 118,048	$ 140,000	$ 100,850	$ 140,000	$ 127,971	$ 140,667	$ 114,469	$ 141,000	$ 6,400	$ 147,400	5%
	Boundary Roads	$ 17,000	$ 37,834	$ 17,000	$ 39,703	$ 17,000	$ 32,616	$ 22,000	$ 53,526	$ 18,667	$ 36,718	$ 22,000	$ -	$ 22,000	0%
	Storm Water Management	$ 49,500	$ 49,471	$ 51,500	$ 22,449	$ 65,000	$ 60,178	$ 143,000	$ 55,170	$ 86,500	$ 44,033	$ 100,000	$ -	$ 100,000	-30%
	Gravel Pit	$ 52,500	$ 51,667	$ 12,500	$ 8,427	$ 12,500	$ 19,624	$ 12,500	$ 12,330	$ 12,500	$ 26,573	$ 20,000	$ -	$ 20,000	60%
	Hardtop	$ 160,000	$ 172,672	$ 168,000	$ 203,483	$ 214,500	$ 249,029	$ 259,500	$ 253,949	$ 214,000	$ 208,395	$ 295,500	$ -	$ 295,500	14%
	Loosetop	$ 55,000	$ 55,119	$ 110,000	$ 60,937	$ 75,000	$ 93,216	$ 65,000	$ 62,515	$ 83,333	$ 69,757	$ 65,000	$ -	$ 65,000	0%
	Railway Crossing	$ 11,000	$ 12,244	$ 11,000	$ 7,995	$ 11,000	$ 12,105	$ 11,000	$ 12,105	$ 11,000	$ 10,781	$ 11,000	$ -	$ 11,000	0%
	Roadside	$ 37,000	$ 36,924	$ 47,000	$ 23,342	$ 45,000	$ 53,955	$ 45,000	$ 44,675	$ 45,667	$ 38,074	$ 45,000	$ -	$ 45,000	0%
	Sidewalks	$ 67,500	$ 57,610	$ 75,000	$ 68,734	$ 65,000	$ 64,703	$ 50,000	$ -	$ 63,333	$ 63,682	$ -	$ -	$ -	-100%
	Safety	$ 100,000	$ 99,196	$ 100,000	$ 93,997	$ 110,000	$ 104,250	$ 110,000	$ 113,852	$ 106,667	$ 99,147	$ 110,000	$ -	$ 110,000	0%
	Bridge Maintenance	$ 50,000	$ 49,972	$ 17,500	$ (23,935)	$ 25,000	$ 2,937	$ 17,500	$ -	$ 20,000	$ 9,658	$ 17,500	$ -	$ 17,500	0%
	Regulatory Signage	$ 35,000	$ 34,985	$ 25,000	$ 22,381	$ 25,000	$ 20,085	$ 25,000	$ 33,943	$ 25,000	$ 25,817	$ 25,000	$ -	$ 25,000	0%
	Snow Clearing - Fire Services	$ -	$ 15,417	$ 16,000	$ 15,627	$ 16,000	$ 14,070	$ 16,000	$ 25,946	$ 16,000	$ 15,038	$ 16,000	$ 1,600	$ 17,600	10%
	Snow Clearing - Administration Complex	$ -	$ 10,199	$ 10,000	$ 13,324	$ 10,000	$ 15,660	$ 10,000	$ 39,318	$ 10,000	$ 13,061	$ 10,000	$ 1,000	$ 11,000	10%
	Snow Clearing - WRC	$ -	$ 37,153	$ 40,000	$ 53,145	$ 40,000	$ 38,520	$ 40,000	$ 55,292	$ 40,000	$ 42,939	$ 40,000	$ 4,000	$ 44,000	10%
	Snow Clearing - Comm Centres	$ -	$ 95,832	$ 100,000	$ 98,124	$ 100,000	$ 49,926	$ 100,000	$ 112,084	$ 100,000	$ 81,294	$ 90,000	$ 9,000	$ 99,000	-1%
	Materials and Supplies (Salt, Sand, Liquid)	$ 291,500	$ 320,537	$ 291,500	$ 295,978	$ 291,500	$ 286,393	$ 291,500	$ 412,427	$ 291,500	$ 300,970	$ 300,000	$ 30,000	$ 330,000	13%
	Transfer to Reserve Funds	$ -	$ (97,292)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (32,431)	$ -	$ -	$ -	0%
	Drain Maintenance	$ 11,000	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000	$ 395	$ 3,333	$ -	$ 5,000	$ -	$ 5,000	0%
	Equipment Repairs and Maintenance	$ 20,000	$ 9,628	$ 15,000	$ 15,215	$ 15,000	$ 13,056	$ 15,000	$ 13,479	$ 15,000	$ 12,633	$ 20,000	$ -	$ 20,000	33%
	Transfer to/from Reserve Funds	$ 42,000	$ 42,493	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,164	$ -	$ -	$ -	0%
	Drain Maintenance Cost Recovery	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,000)	$ -	$ (6,667)	$ -	$ -	$ -	$ -	-100%
	Total Expenditure:	**$ 2,880,365**	**$ 2,826,229**	**$ 3,168,490**	**$ 2,925,202**	**$ 4,208,099**	**$ 4,093,695**	**$ 4,005,300**	**$ 4,553,814**	**$ 3,793,963**	**$ 3,281,708**	**$ 3,946,100**	**$ 67,500**	**$ 4,013,600**	0%

Budget Screenshot

Infrastructure Services

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	2,744,800	2,704,200	(40,600)	-1%
Operating Expenses	600,300	665,200	64,900	11%
Maintenance Work	660,200	644,200	(16,000)	-2%
Fees, Charges and Grants	(467,000)	(512,000)	(45,000)	10%
Recovery from Capital Projects	(686,000)	(682,974)	3,026	0%
Infrastructure services - Expenditures	2,852,300	2,818,626	(33,674)	-1%

2026 Budget Notes – Key Variances

- Compensation Alignment: Changes in compensation reflect the consolidation of development engineering salaries into overall engineering compensation in 2026. This adjustment improves accuracy and transparency by more fully reflecting total staffing costs within the department.
- Operating Costs: Operating expense increases are primarily attributable to higher water flow charges paid to the Region of Waterloo.
- Regulatory and Compliance Activities: A slight decrease reflects fewer projects proceeding under Consolidated Linear Infrastructure Environmental Compliance Approvals (CLI ECAs) in 2026.
- Fees and Revenues: Increased revenues are consistent with anticipated growth in permits, municipal consents, and site plan applications.

From screenshot	From above			
$ 2,704,200	2,704,200		-	
$ 665,200 $ 644,200	1,309,400		-	
	4,013,600		-	A
$ (512,000)	$ (512,000)	$	-	
$ (682,974)	(682,974)	$	-	
	(1,194,974)		-	B
$ 2,818,626	**2,818,626**		-	A+B

Budget Summary
Water and Wastewater

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026	% Change in Budget
Revenue	Sanitary Revenue	(3,259,180)	(3,194,185)	(3,462,000)	(3,288,759)	(3,596,800)	(3,494,502)	(3,845,000)	(3,682,852)	(3,634,600)	(3,325,815)	(4,075,700)	-	(4,075,700)	6%
	Service Charges	(32,000)	(78,173)	(32,000)	(42,798)	(35,000)	(25,118)	(35,000)	(28,680)	(34,000)	(48,697)	(33,613)	-	(33,613)	-4%
	Water Revenue	(3,124,630)	(3,116,623)	(3,252,380)	(3,163,798)	(3,431,400)	(3,332,649)	(3,633,900)	(3,502,735)	(3,439,227)	(3,204,357)	(3,899,615)	-	(3,899,615)	7%
	Sales - Water Meters	(27,390)	(13,990)	(27,390)	(13,944)	(28,000)	(6,331)	(28,000)	(8,577)	(27,797)	(11,422)	(9,006)	-	(9,006)	-68%
	Cost Recovery from Knipfel Local Improvement	-	-	-	-	(120,000)	-	-	-	(40,000)	-	-	-	-	0%
	Total Revenue:	**(6,443,200)**	**(6,402,971)**	**(6,773,770)**	**(6,509,299)**	**(7,211,200)**	**(6,858,600)**	**(7,541,900)**	**(7,222,843)**	**(7,175,623)**	**(6,590,290)**	**(8,017,934)**	**-**	**(8,017,934)**	6%
		-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditure	Salaries - Regular and Casual	448,560	410,055	536,600	465,761	596,246	417,451	783,800	396,917	638,882	431,089	471,400	-	471,400	-40%
	Overtime and Benefits	169,490	158,022	190,200	174,445	216,720	166,144	279,400	163,998	228,773	166,204	176,300	-	176,300	-37%
	Compensation Gapping	-	-	-	-	-	-	(133,900)	-	(44,633)	-	-	-	-	-100%
	Mileage, Meals and Clothing	1,800	1,905	1,800	1,097	1,880	588	1,000	1,380	1,560	1,197	1,000	-	1,000	0%
	Advertising	1,000	199	1,000	448	950	122	1,000	-	983	256	1,000	-	1,000	0%
	Building / Ground Maintenance	16,200	13,106	16,200	13,366	13,000	13,702	13,400	8,190	14,200	13,391	13,400	-	13,400	0%
	Training and Development	9,000	5,061	18,100	5,593	18,400	7,581	19,000	9,965	18,500	6,079	19,000	-	19,000	0%
	Contracted Services	135,000	126,936	320,000	132,010	355,000	124,938	365,700	196,945	346,900	127,961	227,300	-	227,300	-38%
	Equipment Repairs and Maintenance	5,495	5,433	5,500	3,314	5,550	1,799	5,700	2,846	5,583	3,515	5,700	-	5,700	0%
	Fuel	32,495	39,702	46,000	44,747	47,100	28,048	48,500	26,812	47,200	37,499	31,000	-	31,000	-36%
	Health and Safety	10,240	10,012	14,000	4,182	12,000	5,583	12,400	4,270	12,800	6,593	12,400	-	12,400	0%
	Legal Expenses	-	-	-	-	-	1,196	-	-	-	399	-	-	-	0%
	Materials and Supplies	31,500	28,792	31,500	34,959	37,000	33,031	38,200	33,502	35,567	32,261	38,200	-	38,200	0%
	Memberships	4,100	2,462	4,110	3,440	4,200	1,905	4,400	4,400	4,237	2,602	4,400	-	4,400	0%
	Minor Capital/One-time Items	11,100	11,186	-	2,187	2,000	8,932	2,100	13,313	1,367	7,435	2,100	-	2,100	0%
	Office Stationery & Supplies	2,300	2,760	3,000	1,969	2,600	2,603	2,600	1,139	2,733	2,444	2,600	-	2,600	0%
	Property Taxes	5,900	5,984	6,000	6,269	7,000	6,599	7,000	689	6,667	6,284	7,000	-	7,000	0%
	Sanitary Flow Charges - Region	1,813,330	1,723,838	1,845,000	2,006,652	1,917,100	2,098,680	2,049,400	2,139,740	1,937,167	1,943,057	2,170,315	-	2,170,315	6%
	Sanitary Flow Charges - Kitchener	41,500	41,140	42,410	40,697	42,900	43,147	42,900	48,558	42,737	41,661	45,431	-	45,431	6%
	Telephone / Cell Phone	7,950	8,017	8,000	10,210	10,100	10,291	10,200	10,275	9,433	9,506	8,900	-	8,900	-13%
	Hydro Charges	14,410	17,884	18,870	16,216	16,800	14,734	17,300	19,229	17,657	16,278	19,500	-	19,500	13%
	Natural Gas	4,800	5,006	5,600	5,870	8,080	5,024	8,300	7,214	7,327	5,300	6,900	-	6,900	-17%
	Vehicle Repairs and Maintenance	15,000	21,477	18,000	19,813	19,400	13,683	19,700	19,526	19,033	18,324	19,700	-	19,700	0%
	Inter-departmental Charges	940,540	940,540	1,090,310	1,090,310	1,146,774	1,146,774	886,700	-	1,041,261	1,059,208	886,700	-	886,700	0%
	Write-Offs/Rebates	2,000	10,331	2,000	1,409	2,000	1,310	1,000	2,547	1,667	4,350	-	-	-	-100%
	Transfer T/F Reserve Fund	1,065,490	1,161,501	861,570	802,881	965,000	1,010,925	1,199,000	(628,460)	1,008,523	991,769	1,890,106	-	1,890,106	58%
	Water Meters	22,000	18,885	22,000	(12,591)	23,000	38,011	23,700	12,330	22,900	14,769	23,700	-	23,700	0%
	Water Flow Charges - Region	1,397,000	1,387,667	1,421,000	1,399,001	1,474,000	1,466,972	1,561,000	1,564,861	1,485,333	1,417,880	1,653,099	-	1,653,099	6%
	Water Flow Charges - Kitchener	120,000	127,236	130,000	118,707	138,000	126,938	142,100	121,127	136,700	124,293	150,484	-	150,484	6%
	Regional Laboratory Tests	62,000	64,833	62,000	63,336	64,000	61,891	65,900	74,910	63,967	63,354	65,900	-	65,900	0%
	St Agatha Watermain Debt Service	53,000	53,000	53,000	53,000	64,400	-	64,400	-	60,600	35,333	64,400	-	64,400	0%
	Total Expenditure:	**6,443,200**	**6,402,971**	**6,773,770**	**6,509,299**	**7,211,200**	**6,858,600**	**7,541,900**	**4,256,222**	**7,175,623**	**6,590,290**	**8,017,934**	**-**	**8,017,934**	6%

[Budget Screenshot]

Water and Wastewater Services

Operating Budget

Water and wastewater services are fully rate-supported services through water bills

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	930,300	647,700	(282,600)	-30%
Operating Expenses	5,348,200	5,415,729	67,529	1%
Debt payment (St. Agatha)	64,400	64,400	-	0%
Water and Wastewater Revenue	(7,541,900)	(8,017,934)	(476,034)	6%
Transfer to Reserve Funds	1,199,000	1,890,106	691,106	58%
Water and Wastewater Services - Expenditures	-	0	0	0%

2026 Budget Notes – Key Variances

- Compensation Alignment: Changes in compensation reflect the consolidation of water services staffing salaries into overall departmental compensation in 2026. This adjustment improves accuracy and consistency in how staffing costs are accounted for.
- Operating Costs: Operating expense decreases reflect reduced contract pricing for telecommunications services, as well as lower projected hydro and natural gas costs.
- Rates and Usage: Increased revenues reflect updated water and wastewater rates and anticipated increases in water and sanitary usage associated with new development.
- Capital Reserves: Increased transfers to capital reserve funds support long-term asset renewal and system sustainability for water and wastewater infrastructure.

From screenshot		From above		
$	647,700	647,700		-
$	5,415,729	5,415,729		0
$	64,400	64,400		-
$	1,890,106	1,890,106	$	0
		8,017,934		**0**
$	(8,017,934)	$ (8,017,934)	$	0
		(8,017,934)		**0**

Budget Summary
Office of the CAO

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget	Budget Change ($)	Budget Change (%)
Expenditure:														
	Regular Salaries (F/T)	$ 341,910	$ 386,684	$ 622,300	$ 485,915	$ 598,840	$ 583,921	$ 652,200	$ 755,917	$ 624,447	$ 485,507	$ 784,500	$ 132,300	20%
	Benefits	$ 82,650	$ 84,071	$ 170,700	$ 130,648	$ 175,060	$ 147,941	$ 187,100	$ 195,436	$ 177,620	$ 120,886	$ 180,050	$ 14,464	8%
	Compensation gapping	$ -	$ -	$ -	$ -	$ -	$ -	$ (77,600)	$ -	$ (25,867)	$ -	$ -	$ 77,600	-100%
	Mileage, meals and clothing	$ 1,400	$ 521	$ 1,750	$ 1,472	$ 1,750	$ 1,167	$ 1,750	$ 3,411	$ 1,750	$ 1,053	$ 3,100	$ 1,350	77%
	Advertising/Promotion	$ 3,000	$ 4,547	$ 7,000	$ 3,242	$ 7,000	$ 15,247	$ 7,000	$ 4,251	$ 7,000	$ 7,679	$ 6,400	$ (600)	-9%
	Training and Development	$ 4,850	$ 4,830	$ 18,500	$ 4,414	$ 23,500	$ 10,478	$ 23,500	$ 7,556	$ 21,833	$ 6,574	$ 17,000	$ (6,500)	-28%
	Health Spending Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,514	$ (6,500)	#DIV/0!
	Contracted Services	$ 26,500	$ 39,713	$ 33,500	$ 149,755	$ 58,500	$ 178,642	$ 52,600	$ 111,404	$ 48,200	$ 122,703	$ 85,000	$ 32,400	62%
	Health and Safety	$ -	$ -	$ 15,700	$ 4,735	$ 2,200	$ 1,213	$ 2,200	$ 3,439	$ 6,700	$ 1,983	$ 9,500	$ 7,300	332%
	Memberships	$ 1,895	$ 1,727	$ 13,565	$ 16,820	$ 14,215	$ 18,005	$ 14,215	$ 31,434	$ 13,998	$ 12,184	$ 18,800	$ 4,585	32%
	Office supplies	$ 500	$ 6,786	$ 650	$ 24	$ 25,650	$ 4,391	$ 650	$ 1,687	$ 8,983	$ 3,734	$ 2,200	$ 1,550	238%
	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500	$ -	$ 4,167	$ -	$ -	$ (12,500)	-100%
	Interdepartmental Charges	$ (35,710)	$ (35,710)	$ (41,120)	$ (41,120)	$ -	$ -	$ (34,900)	$ -	$ (25,340)	$ (25,610)	$ (34,900)	$ -	0%
	Telephone / Cell Phone	$ 1,700	$ 1,511	$ 2,760	$ 2,857	$ 3,300	$ 2,766	$ 3,300	$ 2,517	$ 3,120	$ 2,378	$ 2,100	$ (1,200)	-36%
	Tribute to staff	$ -	$ -	$ 17,300	$ 22,132	$ 19,000	$ 16,920	$ 9,500	$ 13,153	$ 15,267	$ 13,017	$ 20,000	$ 10,500	111%
	Total Expenditure	**$ 428,695**	**$ 494,680**	**$ 862,605**	**$ 780,894**	**$ 929,015**	**$ 980,691**	**$ 854,015**	**$ 1,130,205**	**$ 881,878**	**$ 752,089**	**$ 1,115,264**	**$ 254,749**	**30%**

Budget Screenshot

Office of the CAO

Operating Department Budget

Description	2025 Budget ($)	2026 Budget ($)	Budget Change ($)	Budget Change (%)
Compensation	794,350	964,550	170,200	21%
Operating Expenses	47,165	150,714	103,549	220%
Contingency	12,500	-	(12,500)	-100%
Office of the CAO - Expenditures	854,015	1,115,264	261,249	31%

2026 Budget Notes – Key Variances

- The increase in compensation reflects one-time employment-related obligations, along with the addition of a stipend associated with the Deputy CAO role.
- Operating expense increases are primarily driven by recruitment and legal costs, along with minor changes to employee benefit costs.
- The 2026 budget does not include contingency or unsupported “other” amounts for the Office of the CAO, reflecting clearer, fully justified budgeting practices.

From screenshot	From above	
$ 964,550	964,550	-
$ 150,714	150,714	-
	1,115,264	

Budget Summary
Corporate Wide

	Account Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Draft Unaudited 2024 Actual	2025 Budget	Draft Unaudited 2025 YTD Actual	3-Year Average Budget (2023-2025)	3-Year Average Actual (2022-2024)	2026 Budget Request	2026 Increased Level of Service	Total Proposed 2026
Revenue:	Insurance Pool Premiums	$ 223,775	$ 225,660	$ 248,000	$ 259,392	$ 293,800	$ 274,543	$ 293,800	$ 266,347	$ 278,533	$ 253,198	$ 259,000	$ -	$ 259,000
	Legal Expenses	$ 70,000	$ 268,330	$ 130,000	$ 143,714	$ 130,000	$ 122,450	$ 130,000	$ 387,918	$ 130,000	$ 178,165	$ 180,000	$ -	$ 180,000
	Self insured deductible	$ 60,000	$ 60,132	$ 60,000	$ 42,386	$ 60,000	$ 20,747	$ 60,000	$ 31,818	$ 60,000	$ 41,089	$ 35,000	$ -	$ 35,000
	Inter-departmental Charges	$ (28,550)	$ (28,550)	$ (24,120)	$ (24,120)	$ (1,332,984)	$ (1,332,974)	$ (19,400)	-	$ (458,835)	$ (461,881)	$ (19,400)	$ -	$ (19,400)
	Local Imp Charges - Principal	$ -	$ (124,816)	$ -	$ (130,810)	$ -	$ (137,092)	$ -	-	$ -	$ (130,906)	$ (150,575)	$ -	$ (150,575)
	Local Imp Charges - Interest	$ -	$ (31,140)	$ -	$ (28,324)	$ -	$ (17,755)	$ -	-	$ -	$ (25,740)	$ (5,351)	$ -	$ (5,351)
	Principle	$ -	$ 124,816	$ 296,000	$ 426,810	$ 736,300	$ 580,092	$ 512,000	$ 655,675	$ 514,767	$ 377,239	$ 685,574	$ -	$ 685,574
	Interest	$ -	$ 31,140	$ 359,761	$ 525,622	$ 638,960	$ 652,363	$ 619,000	$ 631,322	$ 539,240	$ 403,042	$ 601,716	$ -	$ 601,716
	Tax Adjustments - 357, MOS	$ 35,000	$ 53,560	$ 35,000	$ 64,556	$ 35,000	$ 12,508	$ 35,000	$ 20,971	$ 35,000	$ 43,541	$ 35,000	$ -	$ 35,000
	Tax Adjustments - Tax Rebate for Charitable & NPO	$ 775	$ 5,866	$ 5,900	$ 4,980	$ 5,900	$ -	$ 5,900	-	$ 5,900	$ 3,615	$ 5,900	$ -	$ 5,900
	Contribution from Grants	$ -	$ -	$ -	$ -	$ (472,500)	$ -	$ (437,500)	-	$ (303,333)	$ -	$ (371,900)	$ -	$ (371,900)
	Penalities and Interests - Utilities	$ -	$ -	$ -	$ -	$ (16,500)	$ (18,532)	$ (16,500)	$ (12,282)	$ (11,000)	$ (6,177)	$ (15,500)	$ -	$ (15,500)
	Penalties and Interests - Taxes	$ -	$ -	$ -	$ -	$ (200,000)	$ (240,889)	$ (200,000)	$ (135,550)	$ (133,333)	$ (80,296)	$ (200,000)	$ -	$ (200,000)
	Investment Income - Bank	$ -	$ -	$ -	$ -	$ (400,000)	$ (101,878)	$ (400,000)	$ (414,915)	$ (266,667)	$ (33,959)	$ (360,000)	$ -	$ (360,000)
	Investment Income - Enova Interest	$ -	$ -	$ -	$ -	$ (710,000)	$ (192,655)	$ (193,000)	$ (95,536)	$ (301,000)	$ (64,218)	$ (231,000)	$ -	$ (231,000)
	Investment Income - Enova Dividend	$ -	$ -	$ -	$ -	$ -	$ (519,500)	$ (542,000)	$ (97,119)	$ (180,667)	$ (173,167)	$ (540,000)	$ -	$ (540,000)
	Investment Income to Reserve Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	-	$ 120,000	$ -	$ 360,000	$ -	$ 360,000
	Transfer from IR RF	$ -	$ -	$ -	$ -	$ -	$ (200,542)	$ (248,000)	$ -	$ (82,667)	$ (66,847)	$ (248,130)	$ -	$ (248,130)
	Transfer from DC P&R	$ -	$ -	$ -	$ -	$ -	$ (302,873)	$ (302,900)	$ 105,169	$ (100,967)	$ (100,958)	$ (302,976)	$ -	$ (302,976)
	Transfer from DC RDS	$ -	$ -	$ -	$ -	$ -	$ (287,622)	$ (287,600)	$ 193,517	$ (95,867)	$ (95,874)	$ (287,700)	$ -	$ (287,700)
	Transfer from DC WA	$ -	$ -	$ -	$ -	$ -	$ (51,310)	$ (53,800)	$ 21,166	$ (17,933)	$ (17,103)	$ (53,815)	$ -	$ (53,815)
	Transfer from DC WW	$ -	$ -	$ -	$ -	$ -	$ (235,263)	$ (238,700)	$ 108,010	$ (79,567)	$ (78,421)	$ (238,743)	$ -	$ (238,743)
	Total Revenue	**$ 361,000**	**$ 584,998**	**$ 1,110,541**	**$ 1,284,206**	**$ (1,232,024)**	**$ (1,976,178)**	**$ (923,700)**	**$ 1,666,512**	**$ (348,394)**	**$ (35,658)**	**$ (862,900)**	**$ -**	**$ (862,900)**

Wilmot Budget 2026

	From Screenshot	From Department Summaries	Difference	Comment
Total operating Expenditure	18,156,686	18,156,685	1	*Difference due to rounding in excel*
Capital Expenditures	12,042,395	Refer to justification sheets		
Non-Taxation Revenue	5,369,869	(5,369,869)	-	

2026 Budget Snapshot**

Total operating expenditure: $18,156,686

Total capital expenditures: $12,042,395

Reserve contributions: $1,500,000

Township tax levy: $15,830,040

Additional capital funding sources: $5,514,020
(OCIF funding, Housing-Enabling Water Systems Fund, etc.)

Non-taxation revenues: $5,369,869
(Grants, user fees, etc.)

Debt financing: $4,865,381

Assessment growth: $119,771
(0.83% growth projected by MPAC)