



TOWN OF KINGSVILLE

2026

BUDGET



kingsville.ca

TABLE OF CONTENTS



• CAO & Director of Finance Opening Remarks	4
• Budget Highlights and Projections	7
• Tax Rate Calculation	10
• Capital Budget Schedule – Tax Supported	
○ 2026 New Capital Projects	13
○ 2026 Replacement & Repairs Capital Projects	14
Departments	
• Council	16
• Office of the CAO	18
• Public Works	23
• Garbage Collection & Disposal	26
• Cemetery	28
• Capital Projects & Engineering	30
• Fire Department	33
• Police Department	35
• Building Department	37
• By-Law Department	39
• Parks & Facilities	41
• Programs and Events	46
• Planning Department	48
• Financial Services	50
• Clerks Department	52
• Legal Services	54
• Information Technology	56
• Animal Control	59
• Water / Wastewater Budget Summary	61
• Capital Schedule – Water / Wastewater Rate Funded	
○ 2026 New Capital Projects	62
○ 2026 Replacement & Repairs Capital Projects	63
• Water	64
• Wastewater	67
• Appendix A – Deferred Capital Projects	70
• Appendix B – 2026 Carryforward Capital Projects (Tax & Rate Funded)	74
• Appendix C - Reserves	77
• Appendix D – OCWA 5-year Capital	80
• Appendix E – 2026 Staffing Request	83
• Appendix F - BIA	85

Strategic Plan: A 2040 Vision for Kingsville



Our Vision

Kingsville: A friendly and safe community – Proud of our past; excited about our future.

Our Mission

To make Kingsville a healthy, sustainable and prosperous community.

A Fiscally Sustainable Community

- A.** Ensure long-term fiscal sustainability through a 10-year capital Plan, 4 year operating budgets, and investments in reserves
- B.** Develop a clear financial plan for the School Properties, new Municipal Buildings, and Recreation Facilities

A Thriving Local Economy

- A.** Create an environment for existing businesses to Thrive
- B.** Focus on investment readiness
- C.** Promote increased supply of housing

Happy, Healthy Residents

- A.** Create a community of safe and healthy Residents
- B.** Provide Accessible, Inclusive Parks, Recreation Facilities and Public Spaces
- C.** Provide High-Quality Recreation, Programming, and Events
- D.** The Town provide excellence in Customer Service to its Residents
- E.** Waterfront

Resilient Infrastructure

- A.** Ensure existing infrastructure is maintained to an appropriate level of service
- B.** Ensure the Town is growing our infrastructure in a sustainable manner and that those who benefit from growth pay for it
- C.** Liaise and advocate for investments by third-party providers to improve existing infrastructure, growth infrastructure, and customer service levels



A message from the Chief Administrative Officer

2025 has been marked by significant investments in Kingsville's critical infrastructure and services that matter most to our community. From roads and bridges to housing and emergency preparedness, the 2026 draft budget reflects our commitment to creating a thriving, resilient, and welcoming town for all residents.

Kingsville secured over \$16 million in funding support from the Ontario Government to improve water and critical infrastructure to support the construction of over 3,600 new homes, helping meet the demand for housing while ensuring we have the necessary services in place.

Preparing for emergencies remains a top priority, in 2025, our Emergency Control Group engaged in specialized training and exercises to ensure the Town is ready to respond quickly and effectively in the event of a crisis.

Additionally, Town staff have spent considerable time and expenses on addressing capacity issues in the Ruthven sanitary sewer system in 2025 and this work will be ongoing into 2026.

Finally, the Town has continued to prioritize staff development, leadership training, and enhanced customer service delivery, while enhancing efforts to attract and retain skilled employees who are dedicated to serving our community.

My thanks to our finance and management teams for their significant effort in putting together this draft budget.

The draft 2026 budget reflects a thoughtful and forward-looking approach ensuring Kingsville continues to grow responsibly and remains a vibrant well-served community for years to come.

Sincerely,

A handwritten signature in black ink, appearing to read "John Norton".

John Norton
Chief Administrative Officer





A message from the Director of Finance and Corporate Services

The Town of Kingsville adopts an annual budget to fund a wide variety of services that Kingsville residents have come to rely upon. These services include; roads, police, fire, parks & recreation, waste collection, and many others. It is the Town's objective to deliver these services in a cost effective manner, at the service levels residents expect.

In addition to core services, the budget provides the Town with the opportunity to advance strategic priorities. For 2026, the key highlights and challenges can be summarized as follows;



Investing in Infrastructure and Community Assets

In 2025, the Town updated its asset management plans which reaffirmed the existence of a significant infrastructure funding deficit. Simply put, we are not investing enough money into our core infrastructure, facilities and other assets to maintain them over the long term. This issue is further compounded by rapidly increasing construction costs.

In response to this challenge, Council approved an Asset Management Financial Strategy that calls for an **annual 3.3% tax levy increase** dedicated to the replacement of roads, bridges, facilities, parks and equipment. This budget reflects that commitment by increasing annual lifecycle reserve contributions by nearly \$700,000.

In 2026, the Town plans to spend \$2.2 million on road reconstruction and resurfacing projects, \$1.4 million on bridge replacements and rehabilitations, and \$270,000 on sidewalk replacements.

Enhancing Community Safety

We are investing \$1.2 million to replace Engine 122, a key fire response vehicle. This upgrade ensures our emergency services fleet remains reliable and responsive.

Supporting Future Growth and Housing

In 2025, the Town was fortunate to be awarded nearly \$16.5 million in Provincial funding for critical growth-related infrastructure projects, including the West Side Collector Road and Southwest Service Area Watermain. This funding will cover 50% and 70% of these projects, respectively. The Town is funding its share through a combination of development charge debt and capital reserves.

This infrastructure will support the responsible growth and development of the community for decades to come, improving our housing stock and making Kingsville an attractive place for businesses to invest.

Battling Inflation and Slowing Assessment Growth

Over the past 5 years, the Consumer Price Index has increased by 20.5%. Although inflation pressures have started to cool off, many of the Town's operating expenses, some of which were previously under contract, continue to be impacted by the rising cost of living. This has had a significant impact on items such as policing, contracted services and labour.

Over the same previous 5 years, the Town has averaged a 2.5% annual increase to its assessment base. While this growth is often accompanied by increased servicing costs, it does help offset the impact of inflation and other community improvements. In 2026, the Town's assessment base increased by less than 1%.

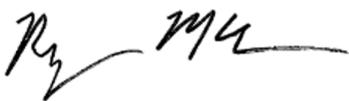
Tough Decisions

No different than any household or small business, Administration makes tough decisions in the preparation of the budget. I would encourage residents to review the long list of deferred capital items, for some of the items considered but not included in the budget due to affordability.

The Impact

As outlined in the discussion above, there are many challenges to overcome in the preparation of a Municipal Budget. Administration has worked hard to balance competing priorities to deliver a fiscally responsible budget that attempts to address the short and long-term needs of the community.

The approved budget represents an annual increase of \$126.07 for the average household in Kingsville (note I). This budget document attempts to provide some insight into the wide range of services residents receive for their tax dollars. It is my hope that residents will take the time to review this document to better understand the tremendous value they are receiving for their tax dollars.



Ryan McLeod, CPA, CA
Director of Finance and Corporate Services

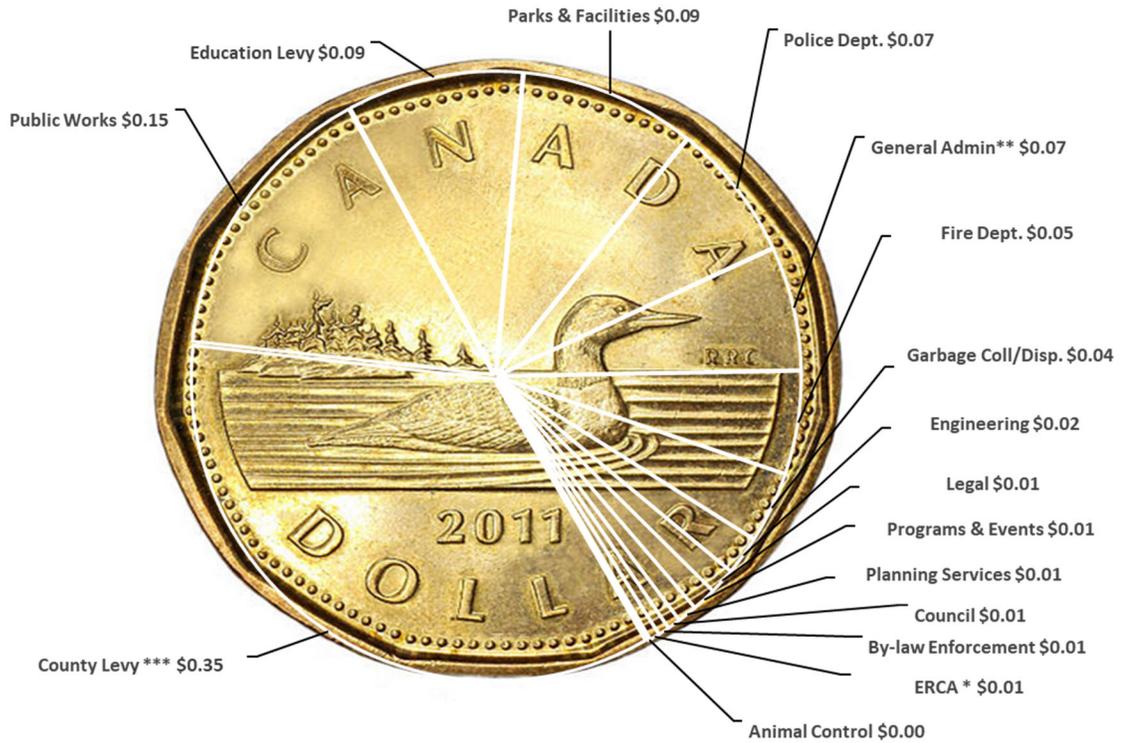
Note I

Property taxes are based on their assessed value, as determined by MPAC. In 2024, the average single family home was assessed at \$248,000. The Town uses an even \$250,000 for illustrative purposes.

BUDGET SUMMARY - TAX SUPPORTED OPERATIONS					
	2023	2024	2025	2025	2026
	Actuals	Actuals	Budget	Projected	Budget
TAXATION:					
Taxation Levy	\$ 21,789,329	\$ 23,898,360	\$ 25,459,458	\$ 25,454,616	\$ 27,210,839
Supplemental & Other Taxes	\$ 525,307	\$ 680,900	\$ 390,000	\$ 191,200	\$ 390,000
TOTAL TAXATION:	\$ 22,314,636	\$ 24,779,260	\$ 25,849,458	\$ 25,645,816	\$ 27,600,839
OPERATING REVENUE:					
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Services	\$ 2,282,629	\$ 2,307,752	\$ 1,901,900	\$ 2,201,776	\$ 2,050,400
CAO Dept	\$ -	\$ -	\$ -	\$ -	\$ -
Clerks	\$ 35,051	\$ 50,709	\$ 202,700	\$ 118,700	\$ 64,450
Legal	\$ 712	\$ 350	\$ 200	\$ 650	\$ 200
Information Technology	\$ 3,440	\$ 1,313	\$ -	\$ -	\$ -
Animal Control	\$ 31,559	\$ 19,484	\$ 18,000	\$ 10,000	\$ 10,000
Fire	\$ 215,748	\$ 151,576	\$ 223,400	\$ 186,000	\$ 187,800
Police	\$ 217,417	\$ 200,373	\$ 158,350	\$ 158,450	\$ 118,700
Building	\$ 722,079	\$ 1,010,800	\$ 1,105,445	\$ 996,900	\$ 976,300
By-Law	\$ -	\$ 10,645	\$ 10,000	\$ 6,000	\$ 8,000
Public Works	\$ 137,673	\$ 55,546	\$ 51,500	\$ 84,500	\$ 54,000
Engineering	\$ 64,071	\$ 130,683	\$ 137,000	\$ 119,500	\$ 137,000
Garbage Collection and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	\$ 127,636	\$ 144,168	\$ 99,200	\$ 113,000	\$ 139,000
Arena	\$ 263,227	\$ 311,481	\$ 296,900	\$ 282,200	\$ 282,150
Parks	\$ 20,083	\$ 15,353	\$ 5,000	\$ 33,000	\$ 5,000
Facilities	\$ 125,715	\$ 114,378	\$ 123,000	\$ 133,500	\$ 156,580
Marina	\$ 79,330	\$ 75,918	\$ 76,000	\$ 81,000	\$ 72,500
Programs & Events	\$ 47,852	\$ 154,619	\$ 65,100	\$ 204,054	\$ 182,000
Planning	\$ 173,445	\$ 172,938	\$ 241,250	\$ 189,687	\$ 221,250
BIA	\$ 152,276	\$ 157,088	\$ 155,392	\$ 156,525	\$ 134,766
TOTAL:	\$ 4,699,943	\$ 5,085,172	\$ 4,870,337	\$ 5,075,443	\$ 4,800,096
OPERATING EXPENDITURES:					
Council	\$ 287,678	\$ 298,336	\$ 318,961	\$ 317,837	\$ 345,698
Financial Services	\$ 1,494,213	\$ 1,616,658	\$ 1,595,693	\$ 1,520,862	\$ 1,713,563
CAO Dept	\$ 1,039,886	\$ 1,141,134	\$ 1,195,711	\$ 1,196,780	\$ 1,262,228
Clerks	\$ 411,498	\$ 460,744	\$ 589,051	\$ 563,517	\$ 761,628
Legal	\$ 652,143	\$ 759,318	\$ 690,291	\$ 696,626	\$ 684,750
Information Technology	\$ 583,922	\$ 735,504	\$ 865,223	\$ 870,951	\$ 917,988
Animal Control	\$ 50,971	\$ 69,170	\$ 66,550	\$ 64,700	\$ 66,550
Fire	\$ 1,961,524	\$ 2,115,059	\$ 2,231,740	\$ 2,331,844	\$ 2,369,230
Police	\$ 3,414,099	\$ 3,091,203	\$ 3,145,187	\$ 3,132,499	\$ 3,670,697
Building	\$ 1,219,496	\$ 1,093,015	\$ 1,375,351	\$ 1,296,436	\$ 1,436,789
By-Law	\$ -	\$ 243,946	\$ 273,398	\$ 273,598	\$ 292,054
Public Works	\$ 2,748,797	\$ 2,849,026	\$ 3,070,110	\$ 3,489,730	\$ 3,237,953
Engineering	\$ 722,437	\$ 811,682	\$ 1,054,809	\$ 1,071,375	\$ 1,131,335
Garbage Collection and Disposal	\$ 1,681,136	\$ 1,690,534	\$ 1,776,976	\$ 1,725,692	\$ 1,880,954
Cemetery	\$ 144,147	\$ 160,144	\$ 168,976	\$ 173,676	\$ 173,199
Arena	\$ 1,293,487	\$ 1,556,820	\$ 1,303,269	\$ 1,338,019	\$ 1,457,212
Parks	\$ 725,962	\$ 771,797	\$ 1,266,825	\$ 1,255,752	\$ 1,272,592
Facilities	\$ 433,293	\$ 415,941	\$ 453,473	\$ 512,673	\$ 493,026
Marina	\$ 99,322	\$ 88,243	\$ 114,099	\$ 133,699	\$ 143,259
Programs & Events	\$ 625,052	\$ 691,637	\$ 729,912	\$ 784,852	\$ 815,670
Planning	\$ 452,753	\$ 607,277	\$ 818,849	\$ 686,449	\$ 735,291
BIA	\$ 138,861	\$ 144,535	\$ 164,698	\$ 166,098	\$ 135,800
TOTAL:	\$ 20,180,678	\$ 21,411,723	\$ 23,269,151	\$ 23,603,664	\$ 24,997,468
TRANSFERS TO (FROM) OPERATING RESERVES:					
TOTAL:	\$ (209,447)	\$ 1,079,505	\$ (284,797)	\$ (341,193)	\$ (630,523)
OPERATING SURPLUS/(DEFICIT):	\$ (15,271,288)	\$ (17,406,056)	\$ (18,114,017)	\$ (18,187,029)	\$ (19,566,849)
CAPITAL REVENUE:					
TOTAL:	\$ 14,506,091	\$ 11,544,169	\$ 14,687,137	\$ 14,100,555	\$ 28,442,435
CAPITAL EXPENDITURES:					
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Services	\$ 97,317	\$ 7,108	\$ -	\$ -	\$ 300,000
CAO Dept	\$ -	\$ 246,288	\$ -	\$ -	\$ -
Clerks	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	\$ 80,520	\$ 73,969	\$ 199,000	\$ 199,000	\$ 130,000
Animal Control	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 582,316	\$ 250,240	\$ 215,000	\$ 215,000	\$ 1,350,000
Police	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ 50,315	\$ 32,590	\$ 40,000	\$ 40,000	\$ -
By-Law	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	\$ 11,214,048	\$ 9,012,774	\$ 980,000	\$ 980,000	\$ 1,455,000
Engineering	\$ 31,330	\$ -	\$ 8,948,500	\$ 8,948,500	\$ 23,147,000
Garbage Collection and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -
Arena	\$ 1,716,385	\$ 264,682	\$ -	\$ -	\$ 80,000
Parks	\$ 1,636,606	\$ 1,314,115	\$ 253,000	\$ 253,000	\$ 1,565,000
Facilities	\$ 58,570	\$ 1,124,320	\$ 3,760,000	\$ 3,760,000	\$ 355,000
Marina	\$ 28,131	\$ 520	\$ 45,000	\$ 45,000	\$ -
Programs & Events	\$ 961	\$ -	\$ -	\$ 5,433	\$ -
Planning	\$ 59,286	\$ 2,695	\$ -	\$ 15,112	\$ -
BIA	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 15,524,455	\$ 12,360,630	\$ 14,440,500	\$ 14,461,062	\$ 28,382,000
TRANSFERS TO CAPITAL RESERVES:					
TOTAL:	\$ 4,027,939	\$ 5,005,000	\$ 6,130,000	\$ 6,130,000	\$ 6,804,000
DEBT SERVICING COST:					
TOTAL:	\$ 1,063,851	\$ 1,080,881	\$ 1,852,078	\$ 1,186,941	\$ 1,290,424
CAPITAL SURPLUS/(DEFICIT):	\$ (6,110,155)	\$ (6,902,341)	\$ (7,735,441)	\$ (7,677,448)	\$ (8,033,989)
NET SURPLUS/(DEFICIT):	\$ 933,193	\$ 470,862	\$ -	\$ (218,661)	\$ -

Budget Highlights – The Municipality of Kingsville

How your tax dollar is spent



How Kingsville Tax Dollars Work For You in 2026 Based on Residential Dwelling Assessed at \$250,000

Kingsville Levy: \$ 2,264.48
 County Levy: \$ 1,431.50
 Education Levy: \$ 382.50
 Total Tax Bill: \$ 4,078.49



*Essex Region Conservation Authority

**General Admin includes: CAO Office, Economic Development, Finance, Human Resources, Communications, Clerks & Information Technology

***County Levy spent on: County Roads, Libraries, Social Services, Ambulance, etc.

4 Year (Budget + 3 Year) Tax and Utility Projections

Kingsville’s 2040 Strategic Plan has identified *Fiscal Sustainability* as a top priority. This priority requires Council and Administration to look beyond the current year’s budget, to identify longer term financial challenges and opportunities. Administration has prepared a 3 year Operating and Capital forecast which is summarized below.

Municipal Property Tax Financial Forecast	2027	2028	2029
Net Operating Budget	\$ 20,926,711	\$ 22,435,287	\$ 23,586,150
Net Capital Budget	\$ 9,474,208	\$ 10,882,120	\$ 12,118,120
Tax Levy	\$ 30,400,919	\$ 33,317,407	\$ 35,704,270
Estimated Annual Impact (Based on \$250k Residential Dwelling)			
Annual Municipal Property Taxes	\$ 2,435	\$ 2,605	\$ 2,724
Total Tax Dollar Increase	\$ 171	\$ 170	\$ 119
Tax Rate Increase	7.5%	7.0%	4.6%

Municipal Utility Financial Forecast	2027	2028	2029
Estimated Monthly on Residential Property (usage 15m3 with Water and Sanitary Sewers)			
Estimated Monthly Impact	\$ 65.40	\$ 69.27	\$ 73.40
Total Utility Dollar Increase	\$ 3.64	\$ 3.87	\$ 4.12
Utility Rate Increase	5.9%	5.9%	6.0%

KEY FORECAST ASSUMPTIONS

The 3-year forecast is based on existing services levels and approved operating and capital plans. If additional services or amenities are added, additional operating expenses will be incurred. The key assumptions included in this forecast are outlined below:

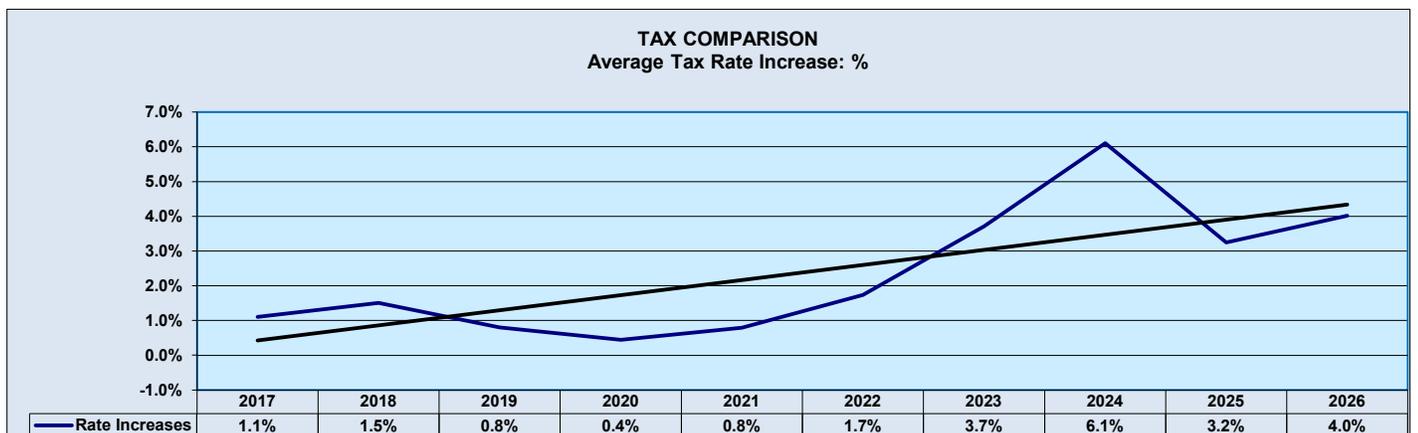
- Salaries & Wages – The forecast includes cost of living adjustments for Union and Non Union Staff. In 2025, negotiations are underway for the full-time union agreement. Until an agreement has been settled the forecast maintains current assumptions.
- Staffing Levels – The forecast includes staffing additions based on the 2040 Staffing Plan which determined the Town would need to add 3 -4 full time and 2- 3 part time or students annually to be “right-sized” by 2040. Further, Administration’s decision to reduce staff in 2026 due to budgetary pressures, the assumption in 2027 is that the staff is added back along with the expecting of growing staff per the 2040 Staffing Plan strategy.
- Asset Management Planning - The forecast reflects increased contributions to Facilities, Roads & Bridges life-cycle reserves based on the most recent Asset Management Plan. The forecast also includes necessary adjustments to the Town’s fleet replacement strategy to keep pace with inflationary pressures.
- Operating Revenue & Expenses – The forecast includes a 2% inflation factor for most operating revenue and expenses (non-salary), with more detailed adjustments for specific items such as; OPP contracts, software licenses, insurance, garbage collection & disposal, which are subject to prevailing market trends or other specific factors.
- Assessment Growth – The Town is expected to generate 2.5% of additional tax revenue annually from new assessment growth. Assessment values are determined by MPAC and can be difficult to estimate from year to year. It should be noted that growth in excess of the assessment projects may impact operating expenses.
- Grants & Subsidies – It is assumed that all Federal and Provincial funding such as the Canadian Community Benefit Fund (Gas Tax), OCIF and OMPF will remain consistent with 2025 levels.

These findings are provided for information purposes only. Every year, Administration and Council will perform a detailed review the annual budget, which will be adjusted for the best information available at the time.

TAX RATE CALCULATION TABLE						
2026 TAX RATES						
Tax Property Class	Class	Local	County	Education	Total	Assessment
		2026	2025 Rate	2025 Rate	Combined	
Residential	RT	0.00905793	0.00572601	0.00153000	0.01631395	\$ 2,359,703,608
Farmland	FT / R1	0.00226448	0.00143150	0.00038250	0.00407849	\$ 876,777,934
Commercial Occupied	CT	0.00980108	0.00619580	0.00880000	0.02479688	\$ 206,525,834
Office Building	DT	0.00980108	0.00619580	0.00880000	0.02479688	\$ 955,600
Commercial Excess Land	CU	0.00980108	0.00619580	0.00880000	0.02479688	\$ 1,749,800
Commercial Vacant Land	CX	0.00527625	0.00333540	0.00633473	0.01494638	\$ 1,221,200
Commercial On-Farm Business	C7	0.00980108	0.00619580	0.00220000	0.01819688	\$ 31,200
Parking Lot	GT	0.00527625	0.00333540	0.00633473	0.01494638	\$ 71,000
Multi-Residential	MT	0.00996373	0.00629861	0.00153000	0.01779234	\$ 23,698,900
Multi-Residential New Construction	NT	0.00996373	0.00629861	0.00153000	0.01779234	\$ 1,334,900
Pipelines	PT	0.01180249	0.00746099	0.00880000	0.02806348	\$ 25,671,000
Industrial Occupied	IT	0.01759503	0.01112278	0.00880000	0.03751781	\$ 44,079,224
Industrial Excess Land	IU	0.01759503	0.01112278	0.00880000	0.03751781	\$ 761,800
Industrial Vacant Land	IX	0.01759503	0.01112278	0.00880000	0.03751781	\$ 1,919,400
Industrial On-Farm Business	I7	0.01759503	0.01112278	0.00220000	0.03091781	\$ 51,000
Large Industrial Occupied	LT	0.02433051	0.01538064	0.00880000	0.04851116	\$ 12,205,200
Large Industrial Excess Land	LU	0.02433051	0.01538064	0.00880000	0.04851116	\$ 53,700
Managed Forests	TT	0.00226448	0.00143150	0.00038250	0.00407849	\$ 929,500
Shopping Centres	ST	0.00980108	0.00619580	0.00880000	0.02479688	\$ 9,325,300
Shopping Centres Excess Land	SU	0.00980108	0.00619580	0.00880000	0.02479688	\$ 333,900
Aggregate Extraction	VT	0.01431720	0.00905068	0.00511000	0.02847787	\$ 1,567,000
Exempt	Ex	0.00000000	0.00000000	0.00000000	0.00000000	\$ 98,899,900
TOTAL:						\$ 3,667,866,900

2026 TAX LEVY					
	Class	Municipal	County	Education	Total
		2026	2025	2025	
Residential	RT	\$ 21,374,037	\$ 13,511,693	\$ 3,610,347	\$ 38,496,077
Farmland	FT / R1	\$ 1,985,449	\$ 1,255,110	\$ 335,368	\$ 3,575,927
Commercial Occupied	CT	\$ 2,024,177	\$ 1,279,592	\$ 1,817,427	\$ 5,121,196
Office Building	DT	\$ 9,366	\$ 5,921	\$ 8,409	\$ 23,696
Commercial Excess Land	CU	\$ 17,150	\$ 10,841	\$ 15,398	\$ 43,390
Commercial Vacant Land	CX	\$ 6,443	\$ 4,073	\$ 7,736	\$ 18,253
Commercial On-Farm Business	C7	\$ 306	\$ 193	\$ 69	\$ 568
Parking Lot	GT	\$ 375	\$ 237	\$ 450	\$ 1,061
Multi-Residential	MT	\$ 236,129	\$ 149,270	\$ 36,259	\$ 421,659
Multi-Residential (New)	NT	\$ 13,301	\$ 8,408	\$ 2,042	\$ 23,751
Pipelines	PT	\$ 302,982	\$ 191,531	\$ 225,905	\$ 720,418
Industrial Occupied	IT	\$ 775,575	\$ 490,284	\$ 387,897	\$ 1,653,756
Industrial Excess Land	IU	\$ 13,404	\$ 8,473	\$ 6,704	\$ 28,581
Industrial Vacant Land	IX	\$ 33,772	\$ 21,349	\$ 16,891	\$ 72,012
Industrial On-Farm Business	I7	\$ 897	\$ 567	\$ 112	\$ 1,577
Large Industrial Occupied	LT	\$ 296,959	\$ 187,724	\$ 107,406	\$ 592,088
Large Industrial Land	LU	\$ 1,307	\$ 826	\$ 473	\$ 2,605
Managed Forests	TT	\$ 2,105	\$ 1,331	\$ 356	\$ 3,791
Shopping Centres	ST	\$ 91,398	\$ 57,778	\$ 82,063	\$ 231,238
Shopping Centres Excess Land	SU	\$ 3,273	\$ 2,069	\$ 2,938	\$ 8,280
Aggregate Extraction	VT	\$ 22,435	\$ 14,182	\$ 8,007	\$ 44,625
TOTAL:		\$ 27,210,839	\$ 17,201,453	\$ 6,672,256	\$ 51,084,547

TAX COMPARISON							
Based on Residential Dwelling Valued at \$250,000							
FINAL	Tax Rate		Dwelling Value		Total Tax	Increase (Decrease)	Percentage of Variance
LOCAL:							
2026 Tax Rate:	0.0090579	x	\$250,000	=	\$2,264.48	\$126.07	5.9%
2025 Tax Rate:	0.0085537	x	\$250,000	=	\$2,138.42	\$74.54	3.6%
2024 Tax Rate:	0.0082555	x	\$250,000	=	\$2,063.87	\$156.30	8.2%
2023 Tax Rate:	0.0076303	x	\$250,000	=	\$1,907.57	\$87.51	4.8%
2022 Tax Rate:	0.0072803	x	\$250,000	=	\$1,820.07	\$40.27	2.3%
2021 Tax Rate:	0.0071192	x	\$250,000	=	\$1,779.79	\$20.48	1.2%
2020 Tax Rate:	0.0070372	x	\$250,000	=	\$1,759.31	\$24.81	1.4%
2019 Tax Rate:	0.0069380	x	\$250,000	=	\$1,734.50	\$32.33	1.9%
2018 Tax Rate:	0.0068087	x	\$250,000	=	\$1,702.18	\$53.93	3.3%
2017 Tax Rate:	0.0065930	x	\$250,000	=	\$1,648.25	\$39.40	2.4%
COUNTY:							
2026 Tax Rate:	0.0057260	x	\$250,000	=	\$1,431.50	\$31.50	2.2%
2025 Tax Rate:	0.0056000	x	\$250,000	=	\$1,400.00	\$48.77	3.6%
2024 Tax Rate:	0.0054049	x	\$250,000	=	\$1,351.23	\$61.96	4.8%
2023 Tax Rate:	0.0051571	x	\$250,000	=	\$1,289.27	\$47.37	3.8%
2022 Tax Rate:	0.0049676	x	\$250,000	=	\$1,241.90	\$18.33	1.5%
2021 Tax Rate:	0.0048943	x	\$250,000	=	\$1,223.57	\$5.95	0.5%
2020 Tax Rate:	0.0048705	x	\$250,000	=	\$1,217.63	\$10.16	0.8%
2019 Tax Rate:	0.0048299	x	\$250,000	=	\$1,207.47	\$16.32	1.4%
2018 Tax Rate:	0.0047646	x	\$250,000	=	\$1,191.15	\$17.25	1.5%
2017 Tax Rate:	0.0046956	x	\$250,000	=	\$1,173.90	\$19.13	1.7%
EDUCATION:							
2026 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	0.0%
2025 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	0.0%
2024 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	0.0%
2023 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	0.0%
2022 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	0.0%
2021 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	\$0.00	-5.0%
2020 Tax Rate:	0.0015300	x	\$250,000	=	\$382.50	(\$20.00)	-5.3%
2019 Tax Rate:	0.0016100	x	\$250,000	=	\$402.50	(\$22.50)	-5.0%
2018 Tax Rate:	0.0017000	x	\$250,000	=	\$425.00	(\$22.50)	-4.8%
2017 Tax Rate:	0.0017900	x	\$250,000	=	\$447.50	(\$22.50)	-3.6%
TOTAL TAXES:							
2026 Tax Rate:	0.0163139	x	\$250,000	=	\$4,078.49	\$157.57	4.0%
2025 Tax Rate:	0.0156837	x	\$250,000	=	\$3,920.92	\$123.32	3.2%
2024 Tax Rate:	0.0151904	x	\$250,000	=	\$3,797.60	\$218.26	6.1%
2023 Tax Rate:	0.0143174	x	\$250,000	=	\$3,579.34	\$134.87	3.9%
2022 Tax Rate:	0.0137779	x	\$250,000	=	\$3,444.47	\$58.60	1.7%
2021 Tax Rate:	0.0135435	x	\$250,000	=	\$3,385.87	\$26.43	0.8%
2020 Tax Rate:	0.0134377	x	\$250,000	=	\$3,359.44	\$14.97	0.4%
2019 Tax Rate:	0.0133779	x	\$250,000	=	\$3,344.47	\$26.14	0.8%
2018 Tax Rate:	0.0132733	x	\$250,000	=	\$3,318.33	\$48.68	1.5%
2017 Tax Rate:	0.0130786	x	\$250,000	=	\$3,269.65	\$36.02	1.1%



2026 TAX CALCULATION

Total Assessment:	\$ 3,667,866,900
Weighted (CVA) Assessment:	\$ 3,004,089,168
2026 Budget Requirements:	\$ 27,210,839

Tax Property Class	Rate	Assessment	Proof of Taxes
Residential	0.0090579	\$ 2,359,656,308	\$ 21,373,609
Residential & Farm PIL	0.0090579	47,300	428
Farmland	0.0022645	876,676,934	1,985,220
Farmland Awaiting Development 1	0.0022645	101,000	229
Farmland PIL	0.0022645	-	-
Multi-Residential	0.0099637	23,698,900.00	236,129.35
Multi-Residential New Construction	0.0099637	1,334,900.00	13,300.58
Commercial Occupied	0.0098011	192,987,634	1,891,488
Office Building	0.0098011	955,600	9,366
Commercial Excess Land	0.0098011	1,749,800	17,150
Commercial Vacant Land	0.0052762	1,221,200	6,443
Commercial On-Farm Business	0.0098011	31,200	306
Parking Lot	0.0052762	71,000	375
Commercial Occupied PIL	0.0098011	13,538,200	132,689
Commercial Vacant Land PIL	0.0068608	-	-
Industrial Occupied	0.0175950	43,712,724	769,127
Industrial Excess Land	0.0175950	761,800	13,404
Industrial Vacant Land	0.0175950	1,861,500	32,753
Industrial On-Farm Business	0.0175950	51,000	897
Shopping Centres	0.0098011	9,325,300	91,398
Shopping Centre Excess Land	0.0098011	333,900	3,273
Industrial Occupied PIL	0.0175950	366,500	6,449
Industrial Vacant Land PIL	0.0175950	57,900	1,019
Industrial Excess Land PIL	0.0175950	-	-
Large Industrial Occupied	0.0243305	12,205,200	296,959
Large Industrial Excess Land	0.0243305	53,700	1,307
Pipelines	0.0118025	25,671,000	302,982
Managed Forests	0.0022645	929,500	2,105
Aggregate Extraction	0.0143172	1,567,000	22,435
Exempt	0.0000000	98,899,900	-
TOTALS:		\$ 3,667,866,900	\$ 27,210,839

2026 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Budget Amount
FINANCIAL SERVICES			
FS-2026-1	Financial Software Replacement	Current financial software will no longer be supported as of 2029. Estimated Implementation Costs (75% tax funded; 25% utility funded)	\$ 262,500
FS-2026-2	Payroll Service Implementation	Replacement of current software will improve reporting, scheduling and processing time. Estimated Implementation Costs (75% tax funded; 25% utility funded)	\$ 37,500
			\$ 300,000
FIRE DEPARTMENT			
FIRE-2026-2	Vehicle Exhaust Extractor		\$ 70,000
			\$ 70,000
CAPITAL PROJECTS & ENGINEERING			
ENG-2026-1	West Side Collector Road - Engineering, Land Acquisitions, Construction, etc.	50% Grant Funded from Provincial Municipal Housing Infrastructure Program. The balance will be funded through DCs (90%) and the Federal CCBF grant (10%).	\$ 13,000,000
ENG-2026-2	Wilos/Cottam Pump Station - Engineering, Construction, etc		\$ 250,000
ENG-2026-3	Streetscan to update condition data of all Kingsville Roads		\$ 50,000
ENG-2026-4	Remark Phase 2 Storm Servicing		\$ 45,000
			\$ 13,345,000
PUBLIC WORKS			
PW-2026-1	Sidewalk Grinder/Line sprayer		\$ 50,000
			\$ 50,000
DRAINAGE			
2026-1-DRAIN	2026 Various Drain Projects		\$ 897,000
			\$ 897,000
PARKS			
PARKS-2026-1	Kingsville Soccer Field (KSF) - Drainage (Consultant)		\$ 10,000
PARKS-2026-2	Ridgeview Park Improvements	Gosfield Communications Funding received in 2025 to be applied against 2026 project.	\$ 125,000
			\$ 135,000
TOTALS:			\$ 14,797,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
Provincial	Federal					
\$ 59,333			\$ 90,467			\$ 112,700
						\$ 37,500
\$ 59,333	\$ -	\$ -	\$ 90,467	\$ -	\$ -	\$ 150,200
	\$ 16,000		\$ 54,000			\$ -
\$ -	\$ 16,000	\$ -	\$ 54,000	\$ -	\$ -	\$ -
\$6,500,000	\$ 650,000				\$5,850,000	\$ -
			\$ 250,000			\$ -
\$ 50,000						\$ -
				\$ 45,000		
\$6,550,000	\$ 650,000	\$ -	\$ 250,000	\$ 45,000	\$5,850,000	\$ -
						\$ 50,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
		\$ 866,066				\$ 30,934
\$ -	\$ -	\$ 866,066	\$ -	\$ -	\$ -	\$ 30,934
						\$ 10,000
			\$ 125,000			\$ -
\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 10,000
\$6,609,333	\$ 666,000	\$ 866,066	\$ 519,467	\$ 45,000	\$5,850,000	\$ 241,134

2026 REPAIRS & REPLACEMENT - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Budget Amount
INFORMATION TECHNOLOGY			
IT-2026-REP1	Laptop Lifecycles		\$ 30,000
IT-2026-REP2	Server replacements (qty 4)		\$ 100,000
			\$ 130,000
FIRE DEPARTMENT			
FIRE-2026-REP1	Fleet - Replace Engine 122	Council awarded tender in 2025	\$ 1,170,000
FIRE-2026-REP2	Fleet - Replace Car #4		\$ 110,000
			\$ 1,280,000
CAPITAL PROJECTS & ENGINEERING			
ENG-2026-REP1	Bridge Program - Engineering and Construction for superstructure replacement of Road 10 Bridge over Belle River Drain		\$ 1,200,000
ENG-2026-REP2	Bridge Program - Engineering for future replacement of the Road 3 West Bridge over the East Branch of the Number 47 Drain		\$ 110,000
ENG-2026-REP3	Bridge Program - Engineering for future replacement of the Road 3 West Bridge over the Centre Branch of the Number 47 Drain		\$ 110,000
ENG-2026-REP4	Rural Road Program - Resurface McCain Sideroad from Cty Rd 27 to Road 6 W - Final Lift		\$ 95,000
ENG-2026-REP5	Rural Road Program - Resurface Road 5 West from Arner Townline to 1523 Road 5 West - Final Lift		\$ 95,000
ENG-2026-REP6	Rural Road Program - Resurface McCain Sideroad from Road 6 W to Cty Rd 18		\$ 480,000
ENG-2026-REP7	Rural Road Program - Resurface Road 7 East from Graham Sideroad to Olinda Sideroad		\$ 350,000
ENG-2026-REP8	Rural Road Program - Resurface Road 8 East from North Talbot to Graham Sideroad		\$ 470,000
ENG-2026-REP9	Urban Road Program - Resurface Kenyon Point, Rowley Park, Hickory, Bayfield, Cardinal, Aurelia, St. Luke and Autumn	OCIF Grant Funded	\$ 1,100,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
Provincial	Federal					
			\$ 30,000			\$ -
			\$ 100,000			\$ -
\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ -
			\$ 1,170,000			\$ -
			\$ 110,000			\$ -
\$ -	\$ -	\$ -	\$ 1,280,000	\$ -	\$ -	\$ -
			\$ 1,200,000			\$ -
			\$ 110,000			\$ -
			\$ 110,000			\$ -
			\$ 95,000			\$ -
			\$ 95,000			\$ -
			\$ 480,000			\$ -
			\$ 350,000			\$ -
			\$ 470,000			\$ -
\$ 1,100,000						\$ -

2026 REPAIRS & REPLACEMENT - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Budget Amount
ENG-2026-REP10	Sidewalk Replacement Program - Division South from the Legion to Park Street (east side only)		\$ 135,000
ENG-2026-REP11	Sidewalk Replacement Program - Division North from Hillview to Palmer (west side only)		\$ 135,000
			\$ 4,280,000
PUBLIC WORKS			
PW-2026-REP1	FLEET - 16-01 Elgin Sweeper		\$ 625,000
PW-2026-REP2	Beech Street Parking Lot - Construction (Design in 2025 Budget)		\$ 300,000
			\$ 925,000
ARENA			
ARENA-2026-REP1	Arena Brine Pump		\$ 50,000
ARENA-2025-REP1	Arena Improvements		\$ 30,000
			\$ 80,000
PARKS			
PARKS-2026-REP1	FLEET - 15-02 Kioti Tractor with Loader		\$ 75,000
PARKS-2026-REP2	FLEET - Beachgroomer - 2014		\$ 55,000
PARKS-2026-REP3	Kingsville Recreation Complex - Minor Repairs		\$ 50,000
PARKS-2026-REP4	Park drainage and Engineering Wood Fibre		\$ 30,000
			\$ 210,000
FACILITIES			
FAC-2026-REP1	Roof Replacement - Kingsville Arena - Flat roof section above dressing rooms		\$ 160,000
FAC-2026-REP2	North Station - Generator replacement		\$ 20,000
FAC-2026-REP3	Roof Replacement - South Firehall		\$ 125,000
FAC-2026-REP3	Repair East and West Walls - South Firehall		\$ 50,000
			\$ 355,000
	TOTALS:		\$ 7,260,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
Provincial	Federal					
			\$ 135,000			\$ -
			\$ 135,000			\$ -
\$ 1,100,000	\$ -	\$ -	\$ 3,180,000	\$ -	\$ -	\$ -
			\$ 625,000			\$ -
			\$ 300,000			\$ -
\$ -	\$ -	\$ -	\$ 925,000	\$ -	\$ -	\$ -
			\$ 50,000			\$ -
			\$ 30,000			\$ -
\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
			\$ 75,000			\$ -
			\$ 55,000			\$ -
			\$ 50,000			\$ -
			\$ 30,000			\$ -
\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ -
			\$ 160,000			\$ -
			\$ 20,000			\$ -
			\$ 125,000			\$ -
			\$ 50,000			\$ -
\$ -	\$ -	\$ -	\$ 355,000	\$ -	\$ -	\$ -
\$ 1,100,000	\$ -	\$ -	\$ 6,160,000	\$ -	\$ -	\$ -



Left to Right: Councillor Tony Gaffan, Councillor Debby Jarvis-Chausse, Deputy Mayor Kimberly DeYong, Mayor Dennis Rogers, Councillor Larry Patterson, Councillor Thomas Neufeld & Councillor Sheri Lowrie

Council is the municipality's governing body and the custodian of its powers, both legislative and administrative. Council sets the policies that Administration follows as it performs the task of running the municipality. Council's term is four years (2022 – 2026).

Operating Budget (\$ dollars)

Council	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	-	-	-
Expenses	\$318,961	\$345,698	\$26,737
Contribution to Reserves	-	-	-
Net Total	(318,961)	(345,698)	(26,737)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	0.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0

COUNCIL							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account		2023	2024	2025	2025	2026		
Number		Actuals	Actuals	Budget	Projected	Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING EXPENDITURES:								
01-110-072-60110	Council Honourarium	\$ 223,686	\$ 228,160	\$ 232,723	\$ 232,723	\$ 237,377	\$ -	\$ (4,654)
01-110-072-60114	Committee Honourarium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-110-072-60204	Benefits - CPP	\$ 12,541	\$ 12,617	\$ 12,389	\$ 12,389	\$ 12,666	\$ -	\$ (277)
01-110-072-60206	Benefits - EHT	\$ 4,588	\$ 4,605	\$ 4,538	\$ 4,538	\$ 4,629	\$ -	\$ (91)
01-110-072-60208	Benefits - OMERS				\$ 9,180	\$ 21,364	\$ (9,180)	\$ (21,364)
01-110-098-60253	Conventions	\$ 25,937	\$ 32,154	\$ 45,500	\$ 33,500	\$ 45,500	\$ 12,000	\$ -
01-110-098-60254	Training & Development	\$ -	\$ 172	\$ -	\$ 1,857	\$ -	\$ (1,857)	\$ -
01-110-099-60300	Mayor and Town's Promotional	\$ 6,103	\$ 5,326	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
01-110-099-60312	Insurance	\$ 8,750	\$ 9,893	\$ 11,711	\$ 11,711	\$ 12,062	\$ -	\$ (351)
01-110-099-60317	Miscellaneous	\$ 2,227	\$ 664	\$ -	\$ 739	\$ -	\$ (739)	\$ -
01-110-099-60327	Communication	\$ 3,846	\$ 4,745	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	\$ -
01-110-099-60690	Charitable Advertising	\$ -	\$ -	\$ 900	\$ -	\$ 900	\$ 900	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 287,678	\$ 298,336	\$ 318,961	\$ 317,837	\$ 345,698	\$ 1,124	\$ (26,737)
OPERATING SURPLUS/(DEFICIT):		\$ (287,678)	\$ (298,336)	\$ (318,961)	\$ (317,837)	\$ (345,698)	\$ 1,124	\$ (26,737)

Office of the CAO – The Chief Administrative Officer (CAO) oversees all municipal operations. The Office of the CAO includes the CAO, Executive Assistant to the Mayor & CAO, and Human Resources (including Crossing Guards), Communications, Tourism and Business Relations.



Operating Budget (\$ dollars)

Office of the CAO	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	-	-	-
Expenses	\$1,195,711	\$1,262,228	\$66,517
Contribution to Reserves	-	-	-
Net Total	(1,195,711)	(1,262,228)	(66,517)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	6.0	5.0	0.0	7.0	4.0	0.0	1.0	-1.0	0.0



Supports 98 full time + 30 part time (staff and students) + 3 crossing guards + 58 volunteer firefighters.

Continued Training on leadership and customer service.

10% Increase to News Subscribers

Labour Relations Collective bargaining in 2025 for Union Full Time Staff.

Service Pressures:

- Specialized positions (i.e planning, legal, water technician) have become increasingly difficult to recruit and retain.
- Increased demand to deliver more information, faster, through a variety of communication channels (web, print, social media, traditional ads).
- Website upgrades required as current platform is obsolete in 2026.
- Continue to build and maintain tourism initiatives.
- Efforts continue to address the evolving needs and concerns of the development community.

Budget Pressures:

- 2040 Staffing Plan review recommends a steady approach of increased 3-4 full time and 2- 3 part time staff per year, however due to budget constraints no new positions will be added in 2026.
- Difficulty in maintaining current demand in media and communication requests with current staffing levels.

CAO (Including Human Resources, Communication & Ec Dec)							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-111-058-40502	Provincial Grants		\$ -		\$ -		\$ -	\$ -
01-111-058-40511	Federal Grants		\$ -		\$ -		\$ -	\$ -
01-111-066-41270	Miscellaneous Revenue		\$ -		\$ -		\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ -	\$ -					
OPERATING EXPENDITURES:								
01-111-072-60102	Salaries - Full Time	\$ 290,393	\$ 318,903	\$ 323,712	\$ 336,712	\$ 342,551	\$ (13,000)	\$ (18,839)
01-111-072-60103	Salaries - Over-time	\$ 7,659	\$ 4,161	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
01-111-072-60104	Salaries - Part Time	\$ 1,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 82,220	\$ 83,233	\$ 89,007	\$ 89,007	\$ 94,343	\$ -	\$ (5,336)
	Total Salaries & Benefits	\$ 381,529	\$ 406,297	\$ 417,719	\$ 430,719	\$ 441,893	\$ (13,000)	\$ (24,174)
01-111-072-60120	Contracted Services	\$ 31,500	\$ 30,528	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-098-60254	Training & Development	\$ 8,208	\$ 5,465	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
01-111-098-60258	Team Building / Wellness Programs	\$ 97	\$ 540	\$ 250	\$ 250	\$ 250	\$ -	\$ -
01-111-099-60301	Office Supplies	\$ 833	\$ 493	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-111-099-60303	Postage / Courier	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ 250
01-111-099-60305	Courier & Express	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-099-60306	Advertising	\$ 1,674	\$ 711	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-099-60307	Photocopier Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-099-60311	Equipment Leases	\$ -	\$ 17	\$ -	\$ 180	\$ 180	\$ (180)	\$ (180)
01-111-099-60317	Miscellaneous	\$ 3,369	\$ 3,915	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -
01-111-099-60319	Professional Services	\$ 9,241	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-099-60320	Memberships & Subscriptions	\$ 10,813	\$ 10,933	\$ 10,357	\$ 10,357	\$ 10,357	\$ -	\$ -
01-111-099-60326	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-111-099-60327	Communication	\$ 2,198	\$ 750	\$ 600	\$ 1,200	\$ 1,200	\$ (600)	\$ (600)
01-111-099-60400	Mileage	\$ 2,122	\$ 1,747	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01-111-099-60358	Small Capital	\$ 10,058	\$ 1,021	\$ -	\$ 889	\$ -	\$ (889)	\$ -
	Tourism & Economic Development	\$ 77,652	\$ 83,658	\$ 134,846	\$ 110,476	\$ 106,845	\$ 24,370	\$ 28,001
	Communication	\$ 137,654	\$ 176,745	\$ 200,006	\$ 217,275	\$ 256,550	\$ (17,269)	\$ (56,544)
	Human Resources	\$ 362,627	\$ 416,138	\$ 417,683	\$ 411,433	\$ 430,953	\$ 6,250	\$ (13,270)
TOTAL OPERATING EXPENDITURES:		\$ 1,039,886	\$ 1,141,134	\$ 1,195,711	\$ 1,196,780	\$ 1,262,228	\$ (1,069)	\$ (66,517)
NET OPERATING REVENUES (EXPENSES):							\$ (1,039,886)	\$ (1,141,134)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-111-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -		\$ -		\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):							\$ (1,039,886)	\$ (1,141,134)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-111-058-40504	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-058-40504	Grants - Provincial	\$ -	\$ 237,843		\$ -		\$ -	\$ -
01-185-066-40524	Fundraising Events - Mayor's Golf Tournament			\$ -	\$ -	\$ -		
01-111-032-41720	Transfer from Res. - DC	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ 237,843	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES:								
	From Capital Schedule		\$ 246,288	\$ -	\$ 17	\$ -	\$ (17)	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ 246,288	\$ -	\$ 17	\$ -	\$ (17)	\$ -
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ (8,445)	\$ -	\$ (17)	\$ -	\$ (17)	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):							\$ (1,039,886)	\$ (1,149,578)
							\$ (1,086)	\$ (66,517)

TOURISM & ECONOMIC DEVELOPMENT							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-185-058-40502	Provincial Grants (COVID)	\$ 83,114	\$ 86,739	\$ 81,750	\$ 81,750	\$ 81,750	\$ -	\$ -
01-185-066-41320	Promotional Clothing	\$ 1,787	\$ 1,368	\$ 1,000	\$ 756	\$ 1,000	\$ (244)	\$ -
TOTAL OPERATING REVENUE:		\$ 84,900	\$ 88,107	\$ 82,750	\$ 82,506	\$ 82,750	\$ (244)	\$ -
OPERATING EXPENDITURES:								
01-185-072-60102	Salaries - Full Time	\$ 91,165	\$ 96,703	\$ 100,468	\$ 85,704	\$ 97,353	\$ 14,764	\$ 3,115
01-185-072-60103	Salaries - Over-time	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -
01-185-072-60104	Salaries - Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 19,890	\$ 21,308	\$ 33,678	\$ 33,678	\$ 31,892	\$ -	\$ 1,786
Total Salaries & Benefits		\$ 111,055	\$ 118,011	\$ 134,646	\$ 119,382	\$ 129,745	\$ 15,264	\$ 4,901
01-185-072-60114	Committee Honorarium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-098-60254	Training and Development - Tourism	\$ 1,535	\$ 2,439	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-185-099-60307	Printing Costs	\$ 1,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-099-60320	Memberships - EDAK	\$ 770	\$ 1,074	\$ 750	\$ 750	\$ 750	\$ -	\$ -
01-185-099-60327	Communication	\$ -	\$ 489	\$ 600	\$ 600	\$ 600	\$ -	\$ -
01-185-099-60358	Small Capital	\$ 79	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-099-60400	Mileage	\$ 585	\$ 480	\$ 350	\$ 400	\$ 500	\$ (50)	\$ (150)
01-185-099-60628	Community Events	\$ 4,476	\$ 6,797	\$ 8,000	\$ 4,800	\$ 8,000	\$ 3,200	\$ -
01-185-099-63100	Billboard Signs	\$ -	\$ 5,405	\$ 4,000	\$ 2,600	\$ 0	\$ 1,400	\$ 4,000
01-185-099-63101	Pucovsky Sign area rental	\$ 500	\$ 500	\$ 750	\$ 750	\$ 0	\$ -	\$ 750
01-185-099-63104	Marketing Initiatives	\$ 24,617	\$ 26,709	\$ 22,000	\$ 24,000	\$ 25,000	\$ (2,000)	\$ (3,000)
01-185-099-63106	Tourist Maps	\$ (1,245)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-099-63113	Conference - Business Relations	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)
01-185-099-63114	Business Retention & Expansion	\$ 13	\$ -	\$ -	\$ 700	\$ -	\$ (700)	\$ -
01-185-099-63118	ReConnect Grant	\$ 1,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-099-63119	Tourism Initiatives	\$ 8,898	\$ 9,669	\$ 23,500	\$ 16,000	\$ 20,000	\$ 7,500	\$ 3,500
TOTAL OPERATING EXPENDITURES:		\$ 153,552	\$ 171,765	\$ 197,596	\$ 172,982	\$ 189,595	\$ 24,614	\$ 8,001
NET OPERATING REVENUES (EXPENSES):		\$ (68,652)	\$ (83,658)	\$ (114,846)	\$ (90,476)	\$ (106,845)	\$ 24,370	\$ 8,001
CONTRIBUTIONS TO (FROM) RESERVES:								
03-185-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-185-440-80100	Trans. to Res. - Working Cap.	\$ 9,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ (20,000)
NET CONT. TO (FROM) RESERVES:		\$ 9,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ (20,000)
OPERATING SURPLUS/(DEFICIT):		\$ (77,652)	\$ (83,658)	\$ (134,846)	\$ (110,476)	\$ (106,845)	\$ 24,370	\$ 28,001
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-185-058-40504	Grants - Provincial	\$ -	\$ 237,843	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-066-40524	Fundraising Events - Mayor's Golf Tournament	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-185-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ 237,843	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ 246,288	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ 246,288	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:								
03-185-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CAPITAL EXPENDITURES:		\$ -	\$ (8,445)	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (77,652)	\$ (92,103)	\$ (134,846)	\$ (110,476)	\$ (106,845)	\$ 24,370	\$ 28,001

HUMAN RESOURCES

Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	Variance - Fav/(Unfav) 2025 Forecast vs. 2025 Budget	Variance - Fav/(Unfav) 2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-117-058-40511	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-117-066-41270	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE:				\$ -		\$ -	\$ -	\$ -
OPERATING EXPENDITURES:								
01-117-072-60102	Salaries - Full Time	\$ 179,950	\$ 205,246	\$ 217,007	\$ 217,007	\$ 233,230	\$ -	\$ (16,223)
01-117-072-60103	Salaries - Over-time	\$ 55	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-117-072-60104	Salaries - Part Time	\$ 21,174	\$ 3,859	\$ -	\$ 1,800	\$ -	\$ (1,800)	\$ -
01-117-072-60108	Salaries - Crossing Guards	\$ 51,253	\$ 40,283	\$ 30,528	\$ 30,528	\$ 31,139	\$ -	\$ (611)
	Benefits	\$ 57,147	\$ 64,900	\$ 66,548	\$ 66,548	\$ 72,185	\$ -	\$ (5,636)
	Total Salaries & Benefits	\$ 309,579	\$ 314,288	\$ 314,583	\$ 316,383	\$ 337,053	\$ (1,800)	\$ (22,470)
01-117-098-60254	Training & Development	\$ 9,713	\$ 29,661	\$ 29,000	\$ 26,000	\$ 22,000	\$ 3,000	\$ 7,000
01-117-098-60258	Team Building / Wellness Programs	\$ 14,331	\$ 8,199	\$ 9,250	\$ 9,250	\$ 10,000	\$ -	\$ (750)
01-117-099-60301	Office Supplies	\$ 138	\$ 1,345	\$ 200	\$ 50	\$ 200	\$ 150	\$ -
01-117-099-60303	Postage / Courier	\$ -	\$ -	\$ 250	\$ 50	\$ 250	\$ 200	\$ -
01-117-099-60305	Courier & Express	\$ -	\$ 351	\$ 250	\$ 50	\$ 250	\$ 200	\$ -
01-117-099-60306	Advertising	\$ 8,463	\$ 9,418	\$ 5,000	\$ 500	\$ 3,000	\$ 4,500	\$ 2,000
01-117-099-60317	Miscellaneous	\$ 9,684	\$ 28,912	\$ 28,250	\$ 28,250	\$ 30,000	\$ -	\$ (1,750)
01-117-099-60319	Professional Services	\$ 282	\$ 18,150	\$ 16,800	\$ 16,800	\$ 14,500	\$ -	\$ 2,300
01-117-099-60320	Memberships & Subscriptions	\$ 1,148	\$ 101	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01-117-099-60327	Communication	\$ -	\$ 592	\$ 600	\$ 600	\$ 600	\$ -	\$ -
01-117-099-60368	Crossing Guard Expenses	\$ 768	\$ 828	\$ 900	\$ 900	\$ 500	\$ -	\$ 400
01-117-099-60400	Mileage	\$ -	\$ 79	\$ 600	\$ 600	\$ 600	\$ -	\$ -
01-117-099-60358	Small Capital	\$ 8,523	\$ 4,215	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 362,627	\$ 416,138	\$ 417,683	\$ 411,433	\$ 430,953	\$ 6,250	\$ (13,270)
NET OPERATING REVENUES (EXPENSES):		\$ (362,627)	\$ (416,138)	\$ (417,683)	\$ (411,433)	\$ (430,953)	\$ 6,250	\$ (13,270)
CONTRIBUTIONS TO (FROM) RESERVES:								
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (362,627)	\$ (416,138)	\$ (417,683)	\$ (411,433)	\$ (430,953)	\$ 6,250	\$ (13,270)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-117-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (362,627)	\$ (416,138)	\$ (417,683)	\$ (411,433)	\$ (430,953)	\$ 6,250	\$ (13,270)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-117-058-40504	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-117-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-117-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (362,627)	\$ (416,138)	\$ (417,683)	\$ (411,433)	\$ (430,953)	\$ 6,250	\$ (13,270)

COMMUNICATIONS

COMMUNICATIONS							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-116-066-41270	Miscellaneous Revenue		\$ -		\$ -		\$ -	\$ -
TOTAL OPERATING REVENUE:							\$ -	\$ -
OPERATING EXPENDITURES:								
01-116-072-60102	Salaries - Full Time	\$ 96,164	\$ 98,242	\$ 100,468	\$ 100,468	\$ 186,172	\$ -	\$ (85,704)
01-116-072-60103	Salaries - Over-time	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
	2024 New PT Staff - Communications			\$ -	\$ -	\$ -	\$ -	\$ -
01-116-072-60104	Salaries - Part Time	\$ -	\$ 26,710	\$ 35,110	\$ 55,379	\$ -	\$ (20,269)	\$ 35,110
	Benefits	\$ 28,722	\$ 35,745	\$ 41,328	\$ 41,328	\$ 43,678	\$ -	\$ (2,350)
	Total Salaries & Benefits	\$ 124,886	\$ 160,698	\$ 177,406	\$ 197,675	\$ 230,350	\$ (20,269)	\$ (52,944)
01-116-072-60120	Contracted Services	\$ 392	\$ 709	\$ 2,000	\$ -	\$ 5,000	\$ 2,000	\$ (3,000)
01-116-098-60254	Training & Development	\$ 2,083	\$ 2,300	\$ 3,300	\$ 3,300	\$ 5,000	\$ -	\$ (1,700)
01-116-098-60258	Team Building / Wellness Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60301	Office Supplies	\$ -	\$ -	\$ 300	\$ 100	\$ 200	\$ 200	\$ 100
01-116-099-60303	Postage / Courier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60305	Courier & Express	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60306	Advertising	\$ 8,181	\$ 8,624	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-116-099-60307	Photocopier Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60317	Miscellaneous	\$ -	\$ 690	\$ 1,000	\$ 1,200	\$ 1,000	\$ (200)	\$ -
01-116-099-60319	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60320	Memberships & Subscriptions	\$ 2,112	\$ 2,222	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
01-116-099-60326	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-116-099-60327	Communication	\$ -	\$ 177	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-116-099-60400	Mileage	\$ -	\$ -	\$ 1,500	\$ 500	\$ 500	\$ 1,000	\$ 1,000
01-116-099-60358	Small Capital	\$ -	\$ 1,325	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:							\$ 137,654	\$ 176,745
NET OPERATING REVENUES (EXPENSES):							\$ (137,654)	\$ (176,745)
CONTRIBUTIONS TO (FROM) RESERVES:								
NET CONT. TO (FROM) RESERVES:							\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):							\$ (137,654)	\$ (176,745)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-116-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:							\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):							\$ (137,654)	\$ (176,745)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-116-058-40504	Grants - Provincial		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:							\$ -	\$ -
CAPITAL EXPENDITURES:								
	From Capital Schedule		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:							\$ -	\$ -
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES							\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:							\$ -	\$ -
NET CAPITAL EXPENDITURES:							\$ -	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):							\$ (137,654)	\$ (176,745)

Public Works is responsible for maintaining Town infrastructure, including roadways, boulevards and right of ways, traffic signs and signals, streetlights and storm sewers.



Operating Budget (\$ dollars)

Public Works	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$51,500	\$54,000	\$2,500
Expenses	3,070,110	3,237,953	167,844
Contribution to Reserves	(15,000)	(15,000)	-
Net Total	(3,003,610)	(3,168,953)	(165,344)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	12.9	0.0	1.0	12.9	0.0	1.0	0.0	0.0	0.0

	237 km <i>of paved roads.</i>	63 <i>Bridges and Culverts (> 3 meters)</i>
	40 km <i>of gravel roads.</i>	60 km <i>of storm sewers.</i>

Service Pressures:

- Maintaining roads and sidewalks/multi-use paths per Minimum Maintenance Standards (O.Reg. 239/02) while inventory levels continue to grow.
- Increased traffic causes additional wear and tear on the Town's roadways, leading to increased maintenance costs and early replacement.
- Climate change and extreme weather events often place a strain on municipal infrastructure.

Budget Pressures:

- The Asset Management Plan indicates an Infrastructure Funding Deficit and points to the need to significantly increase infrastructure funding.
- New development expands infrastructure, increasing long-term maintenance responsibilities and costs.
- Contributions to the fleet and life-cycle reserves are not keeping pace with inflationary pressures.
- Rising inflation has led to higher material and labour costs.
- New Provincial Regulations require an increase in inspection and maintenance of Town storm water management systems.

PUBLIC WORKS							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-130-061-40663	Rent - Patios	\$ 6,256	\$ 3,170	\$ 5,500	\$ 500	\$ 2,000	\$ (5,000)	\$ (3,500)
01-130-066-40904	Recovered Wages	\$ 5,373	\$ 2,318	\$ 500	\$ 6,000	\$ 500	\$ 5,500	\$ -
01-130-066-41257	Revenue 911 Signs	\$ 1,520	\$ 1,520	\$ 5,500	\$ 1,000	\$ 1,500	\$ (4,500)	\$ (4,000)
01-130-066-41258	Pits & Quarries	\$ 31,047	\$ 23,141	\$ 30,000	\$ 74,000	\$ 30,000	\$ 44,000	\$ -
01-130-066-41270	Misc. Revenue	\$ 93,477	\$ 25,396	\$ 10,000	\$ 3,000	\$ 20,000	\$ (7,000)	\$ 10,000
TOTAL OPERATING REVENUE:		\$ 137,673	\$ 55,546	\$ 51,500	\$ 84,500	\$ 54,000	\$ 33,000	\$ 2,500
OPERATING EXPENDITURES:								
01-130-072-60102	Salaries - Full Time	\$ 877,219	\$ 768,312	\$ 835,937	\$ 958,220	\$ 968,497	\$ (122,283)	\$ (132,560)
01-130-072-60103	Salaries - Overtime	\$ 33,587	\$ 27,807	\$ 43,568	\$ 43,568	\$ 45,311	\$ -	\$ (1,743)
01-130-072-60104	Salaries - Part Time	\$ 13,266	\$ 13,051	\$ 14,976	\$ 14,976	\$ 15,276	\$ -	\$ (300)
	2025 - Fleet Coordinator			\$ 59,063	\$ -	\$ -	\$ 59,063	\$ 59,063
01-130-072-60105	Salaries - Seasonal	\$ 991	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)
01-130-072-60120	Contract	\$ 28,530	\$ 41,152	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 297,732	\$ 295,476	\$ 312,398	\$ 314,898	\$ 384,357	\$ (2,500)	\$ (71,959)
	Total Salaries & Benefits	\$ 1,251,324	\$ 1,145,796	\$ 1,265,942	\$ 1,331,663	\$ 1,425,441	\$ (65,721)	\$ (159,499)
01-130-098-60254	Training & Development	\$ 16,812	\$ 14,814	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
01-130-099-60301	Office Supplies	\$ 3,579	\$ 2,454	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-130-099-60303	Postage				\$ 2,000		\$ (2,000)	\$ -
01-130-099-60305	Courier & Express	\$ 151	\$ -	\$ 450	\$ 450	\$ 450	\$ -	\$ -
01-130-099-60306	Advertising	\$ 1,958	\$ 2,432	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01-130-099-60311	Equipment Leases	\$ -	\$ 88	\$ -	\$ 400		\$ (400)	\$ -
01-130-099-60312	General Insurance	\$ 97,505	\$ 110,239	\$ 124,818	\$ 124,818	\$ 128,562	\$ -	\$ (3,745)
01-130-099-60314	Utilities	\$ 20,085	\$ 26,168	\$ 20,000	\$ 21,000	\$ 24,000	\$ (1,000)	\$ (4,000)
01-130-099-60315	Facility Maintenance	\$ 25,360	\$ 14,074	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
01-130-099-60316	Equipment Repairs	\$ 159,541	\$ 133,049	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ -
01-130-099-60317	Misc	\$ (9)	\$ 363		\$ -		\$ -	\$ -
01-130-099-60318	Equipment Rental	\$ 5,921	\$ 6,498	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	\$ -
01-130-099-60319	Professional Services	\$ 33,402	\$ 10,612	\$ 10,000	\$ 25,000	\$ 10,000	\$ (15,000)	\$ -
01-130-099-60320	Membership & Subscriptions	\$ 3,230	\$ 2,722	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-130-099-60327	Communication	\$ 11,592	\$ 8,648	\$ 8,500	\$ 8,500	\$ 9,100	\$ -	\$ (600)
01-130-099-60329	Rent - Parking Lot	\$ -	\$ 10,800	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	\$ -
01-130-099-60335	Shop Supplies	\$ 8,099	\$ 9,259	\$ 10,000	\$ 13,000	\$ 10,000	\$ (3,000)	\$ -
01-130-099-60336	Parking Lot Repairs				\$ 10,000	\$ -	\$ (10,000)	\$ -
01-130-099-60340	Fuel & Oil	\$ 64,710	\$ 90,557	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
01-130-099-60345	Licences & Permits	\$ 10,447	\$ 3,437	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
01-130-099-60347	Safety Supplies	\$ 3,347	\$ 2,859	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-130-099-60357	Small Tools, supplies	\$ 5,858	\$ 3,753	\$ 7,500	\$ 10,000	\$ 7,500	\$ (2,500)	\$ -
01-130-400-60380	Waste Collection				\$ -	\$ -	\$ -	\$ -
01-130-099-60399	Larviciding	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -
01-130-099-60400	Mileage	\$ -	\$ 743	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-130-099-60455	Beautification Maintenance	\$ 19,261	\$ 23,490	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
01-130-099-60456	Patio Maint / Const.	\$ 3,136	\$ 32	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01-130-099-60460	GPS Equipment & Monitoring	\$ 44,337	\$ 43,586	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
01-130-099-60648	BIA Initiatives - Flower Program	\$ 21,250	\$ 22,330	\$ 25,000	\$ 25,000	\$ 35,000	\$ -	\$ (10,000)
01-130-099-60649	Transit Service			\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
	Street/Traffic Lights				\$ -	\$ -	\$ -	\$ -
01-130-110-60402	Traffic Signal Mtce.	\$ 9,712	\$ 20,518	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -
01-130-114-60412	Streetlights Hydro	\$ 110,161	\$ 123,529	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ -
01-130-114-60413	Streetlight Maintenance	\$ 90,976	\$ 94,154	\$ 70,000	\$ 90,000	\$ 70,000	\$ (20,000)	\$ -
	Roadside Drainage				\$ -	\$ -	\$ -	\$ -
01-130-141-60414	Culverts - Urban	\$ 3,139	\$ 33,738	\$ 50,000	\$ 45,000	\$ 45,000	\$ 5,000	\$ 5,000
01-130-141-60415	Bridge / Culvert Inspections (Biennial)	\$ 21,483	\$ -		\$ -		\$ -	\$ -
01-130-141-60429	Grass Cutting	\$ 18,760	\$ 40,549	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
01-130-141-60439	Catch Basins	\$ 16,736	\$ 43,452	\$ 50,000	\$ 45,000	\$ 45,000	\$ 5,000	\$ 5,000
	Weed Control				\$ -	\$ -	\$ -	\$ -
01-130-118-60416	Weed Spraying - Urban	\$ -	\$ 17,649	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	Hard Top Road Mtce.				\$ -	\$ -	\$ -	\$ -
01-130-110-60401	Line Painting (Incl AT Items)	\$ 26,117	\$ 29,007	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
01-130-110-60403	Parking Lot Inspection & Maintenance	\$ 9,299	\$ 20,478	\$ 20,000	\$ 22,000	\$ 20,000	\$ (2,000)	\$ -
01-130-110-60418	Hardtop Rd Repair (Patching, sealing)	\$ 140,596	\$ 123,496	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ -
01-130-110-60422	Street Sweeper	\$ 7,099	\$ 13,020	\$ 15,000	\$ 25,000	\$ 15,000	\$ (10,000)	\$ -
	Winter Road Mtce.				\$ -	\$ -	\$ -	\$ -
01-130-122-60420	Winter Control (Salt and Trucking Only)	\$ 139,874	\$ 197,277	\$ 290,000	\$ 548,000	\$ 290,000	\$ (258,000)	\$ -
01-130-122-60421	Sidewalk Winter Control	\$ 3,235	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -
	Municipal Storm / Drain Mtce.				\$ -	\$ -	\$ -	\$ -
01-130-099-60452	Storm Drainage Mtce	\$ 29,479	\$ 16,261	\$ 35,000	\$ 55,000	\$ 35,000	\$ (20,000)	\$ -
01-130-099-60405	Storm Back-Flow Program	\$ 12,080	\$ 900	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
	Roadside Tree Mtce. & New				\$ -	\$ -	\$ -	\$ -
01-130-099-60425	Tree Planting	\$ 48,831	\$ 50,517	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
01-130-099-60426	Tree Brushing & Trimming	\$ 43,172	\$ 79,943	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -
	Signage				\$ -	\$ -	\$ -	\$ -
01-130-132-60428	Signs, Safety Devices (Incl AT)	\$ 47,144	\$ 41,765	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	Gravel Road Mtce.				\$ -	\$ -	\$ -	\$ -
01-130-138-60432	Gravel Road & Shoulder Mtce	\$ 77,688	\$ 76,932	\$ 80,000	\$ 100,000	\$ 80,000	\$ (20,000)	\$ -
01-130-138-60436	Dust Control	\$ 1,307	\$ 8,706	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
	Sidewalk Mtce.				\$ -	\$ -	\$ -	\$ -
01-130-144-60438	Sidewalk Repair	\$ 81,013	\$ 128,335	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 2,748,797	\$ 2,849,026	\$ 3,070,110	\$ 3,489,730	\$ 3,237,953	\$ (419,621)	\$ (167,844)

PUBLIC WORKS							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
NET OPERATING REVENUES (EXPENSES):		\$ (2,611,124)	\$ (2,793,480)	\$ (3,018,610)	\$ (3,405,230)	\$ (3,183,953)	\$ (386,621)	\$ (165,344)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-130-032-41700	Trans. from Res.	\$ (30,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	\$ -
03-130-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ (30,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):		\$ (2,581,124)	\$ (2,778,480)	\$ (3,003,610)	\$ (3,390,230)	\$ (3,168,953)	\$ (386,621)	\$ (165,344)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-130-058-40504	Prov. Grants - OCIF	\$ 1,695,264	\$ 1,390,752		\$ -		\$ -	\$ -
01-130-058-40504	Prov. Grants - Modernization Grant	\$ 6,238	\$ -		\$ -		\$ -	\$ -
01-130-058-40515	Federal Grant (gas tax)	\$ 530,060	\$ 813,496		\$ -		\$ -	\$ -
01-130-066-40525	County of Essex	\$ -	\$ 251,360		\$ -		\$ -	\$ -
01-130-066-41510	Sale of Equipment	\$ 16,914	\$ 11,546		\$ 50,517		\$ 50,517	\$ -
01-130-066-41424	Long-term debt	\$ 5,085,791	\$ 1,762,253		\$ -		\$ -	\$ -
03-130-032-41710	Transfer from Res. - Capital	\$ -	\$ 20,979		\$ -		\$ -	\$ -
03-130-032-41710	Transfer from Res. - Lifecycle	\$ 2,214,457	\$ 2,657,431		\$ -	\$ 320,000	\$ -	\$ 320,000
03-130-032-41710	Transfer from Res. - Fleet	\$ 931,607	\$ 541,487	\$ 830,000	\$ 830,000	\$ 1,085,000	\$ -	\$ 255,000
03-130-032-41720	Transfer from Res. - DC	\$ 415,045	\$ 729,831	\$ 755,137	\$ 90,000	\$ 375,569	\$ (665,137)	\$ (379,568)
TOTAL CAPITAL REVENUE:		\$ 10,895,376	\$ 9,081,695	\$ 1,585,137	\$ 970,517	\$ 1,780,569	\$ (614,620)	\$ 195,432
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 11,214,048	\$ 9,012,774	\$ 980,000	\$ 980,000	\$ 1,455,000	\$ -	\$ (475,000)
TOTAL CAPITAL EXPENDITURES:		\$ 11,214,048	\$ 9,012,774	\$ 980,000	\$ 980,000	\$ 1,455,000	\$ -	\$ (475,000)
CONTRIBUTIONS TO RESERVES:								
03-130-440-80300	Transfer to Res. - Fleet	\$ 325,000	\$ 375,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ -	\$ -
03-130-440-80300	Transfer to Res. - Lifecycle - Roads	\$ 1,400,000	\$ 1,770,000	\$ 2,140,000	\$ 2,140,000	\$ 2,343,500	\$ -	\$ (203,500)
03-130-440-80300	Transfer to Res. - Lifecycle - Bridges	\$ 750,000	\$ 830,000	\$ 910,000	\$ 910,000	\$ 961,000	\$ -	\$ (51,000)
03-130-440-80300	Transfer to Res. - Storm Sewers	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ 2,645,000	\$ 3,125,000	\$ 3,625,000	\$ 3,625,000	\$ 3,879,500	\$ -	\$ (254,500)
REPAYMENT OF LONG-TERM DEBT:								
01-130-099-60384	OILC Loan (Sewer Separation)	\$ 156,992	\$ 163,286	\$ 239,544	\$ 239,544	\$ 239,544	\$ -	\$ -
01-130-099-60386	OSIFA Loan (2004 Road Capital)	\$ 98,778	\$ 98,778	\$ 109,239	\$ 109,239	\$ 109,239	\$ -	\$ -
01-130-099-60387	OILC Loan (2015)	\$ 170,202	\$ 174,432	\$ 182,085	\$ 182,085		\$ -	\$ 182,085
01-130-099-60394	OILC Loan (2016)	\$ 115,941	\$ 118,929	\$ 127,543	\$ 127,543	\$ 127,543	\$ -	\$ -
01-130-099-60395	UFC Repayment - Road 2 E - Tax	\$ 131,600	\$ 95,306	\$ -	\$ -	\$ -	\$ -	\$ -
01-130-099-60397	OILC Loan (2023) - Road 2 E - DC	\$ -	\$ -	\$ 755,137	\$ 90,000	\$ 375,569	\$ 665,137	\$ 379,568
REPAYMENT OF LONG-TERM DEBT:		\$ 823,322	\$ 840,352	\$ 1,413,549	\$ 748,412	\$ 851,895	\$ 665,137	\$ 561,654
NET CAPITAL EXPENDITURES:		\$ (3,786,995)	\$ (3,896,431)	\$ (4,433,412)	\$ (4,382,895)	\$ (4,405,826)	\$ 50,517	\$ 27,585
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (6,368,118)	\$ (6,674,911)	\$ (7,437,021)	\$ (7,773,125)	\$ (7,574,779)	\$ (336,103)	\$ (137,758)

Garbage Collection and Disposal ensures the Town's residential waste is collected and managed in a reliable, safe and environmentally responsible manner. Collection is outsourced to a third-party contractor and supported by the Public Works Department. Essex Windsor Solid Waste Authority (EWSWA) manages the Regional Landfill and Recycling Services.



Operating Budget (\$ dollars)

Garbage Collection & Disposal	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	-	-	-
Expenses	\$1,776,976	\$1,880,954	\$103,978
Contribution to Reserves	-	-	-
Net Total	(1,776,976)	(1,880,954)	(103, 978)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



6,171 tons of refuse disposed of in 2024

960 tons of yard waste composted in 2024

Organics - in late 2026 residents will receive their Green Bins to accommodate Organics collection in 2027

75 additional households expected in 2025

Service Pressures:

- Population growth is increasing demand for waste collection and disposal services.
- Continual pressure to support and encourage local waste diversion solutions within the community.

Budget Pressures:

- Waste collection and diversion costs are subject to contractor rate adjustments for CPI (consumer price index) and housing counts.
- The organics collection program being implemented by the County of Essex could have future budgetary impact in 2027 and beyond.

GARBAGE COLLECTION AND DISPOSAL							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING EXPENDITURES:								
01-131-072-60102	Salaries - Full Time	\$ 32,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-131-072-60103	Salaries - Over Time	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-131-072-60104	Salaries - Part Time	\$ (153)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-131-072-60120	Salaries - Contracts	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-131-400-60370	Waste Disposal & Recycling	\$ 812,522	\$ 811,732	\$ 831,376	\$ 822,910	\$ 925,000	\$ 8,466	\$ (93,624)
01-131-400-60380	Waste Collection	\$ 657,036	\$ 681,669	\$ 742,000	\$ 684,578	\$ 737,000	\$ 57,422	\$ 5,000
01-131-400-60381	White Goods Collection	\$ 5,500	\$ 6,828	\$ 7,000	\$ 4,868	\$ 7,000	\$ 2,132	\$ -
01-131-400-60382	Yard Waste Collection	\$ 89,124	\$ 115,143	\$ 116,000	\$ 136,806	\$ 142,000	\$ (20,806)	\$ (26,000)
01-131-400-60404	Perpetual Care Landfill	\$ 83,084	\$ 75,162	\$ 80,600	\$ 76,530	\$ 69,954	\$ 4,070	\$ 10,646
TOTAL OPERATING EXPENDITURES:		\$ 1,681,136	\$ 1,690,534	\$ 1,776,976	\$ 1,725,692	\$ 1,880,954	\$ 51,284	\$ (103,978)
NET OPERATING REVENUES (EXPENSES):		\$ (1,681,136)	\$ (1,690,534)	\$ (1,776,976)	\$ (1,725,692)	\$ (1,880,954)	\$ 51,284	\$ (103,978)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-131-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-131-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (1,681,136)	\$ (1,690,534)	\$ (1,776,976)	\$ (1,725,692)	\$ (1,880,954)	\$ 51,284	\$ (103,978)
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-131-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-131-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
From Capital Schedule			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
03-131-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
Repayment of LTD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (1,681,136)	\$ (1,690,534)	\$ (1,776,976)	\$ (1,725,692)	\$ (1,880,954)	\$ 51,284	\$ (103,978)

Cemetery – Kingsville offers compassionate service for the sale of cemetery lots and plots. The Clerks Department responds to requests for information regarding locations of buried family members, and Public Works coordinates burials. The Town manages 12 (eight active and four inactive) cemeteries.



Operating Budget (\$ dollars)

Cemetery	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$99,200	\$139,000	\$39,800
Expenses	168,976	173,199	4,222
Contribution to Reserves	-	-	-
Net Total	(69,776)	(34,199)	35,578

	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Staff Complement									
Cost Centre	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0



Maintain 23.4 acres of cemetery property.

Ranked 20th of 444 Municipalities for active cemeteries in Ontario.

36 Full Burials, **42** Cremation Burials, **10** Interment Rights Sales, **9** Interment Rights Transfers, **60** Locate Requests in 2025 (ytd)

12 cemeteries in Kingsville
8 active cemeteries
4 inactive cemeteries

Service Pressures:

- Discussions with loved ones are time sensitive and require a delicate approach using compassion and patience.
- Burials are unplanned and require staff to be flexible in regular operations.
- Complex legacy issues require dedicated time and resources to resolve.

Budget Pressures:

- Overtime commitments due to burials and cremations on Saturdays.
- Plot sales and burial fees do not cover total expenses, resulting in an annual tax-funded deficit.

CEMETERY							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-151-064-41185	Burial Permit	\$ 2,176	\$ 4,825	\$ 2,700	\$ 5,000	\$ -	\$ 2,300	\$ (2,700)
01-151-064-41186	Tent Rentals	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ (100)
01-151-066-41270	Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-151-066-41801	Interment	\$ 67,386	\$ 63,524	\$ 50,000	\$ 60,000	\$ 75,000	\$ 10,000	\$ 25,000
01-151-066-41802	Sale of Plots (net)	\$ 7,300	\$ 4,590	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-151-066-41803	Interment Transfer fees	\$ 160	\$ 40	\$ 400	\$ 400	\$ 1,000	\$ -	\$ 600
01-151-066-41804	Marker Locates & Inspections	\$ 4,250	\$ 4,050	\$ 3,500	\$ 5,000	\$ 5,000	\$ 1,500	\$ 1,500
01-151-066-41805	Disinterment	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
01-151-032-41712	Contribution from Perpetual	\$ 46,264	\$ 66,739	\$ 32,500	\$ 32,500	\$ 48,000	\$ -	\$ 15,500
TOTAL OPERATING REVENUE:		\$ 127,636	\$ 144,168	\$ 99,200	\$ 113,000	\$ 139,000	\$ 13,800	\$ 39,800
OPERATING EXPENDITURES:								
01-151-072-60102	Salaries - Full Time	\$ 32,658	\$ 46,227	\$ 48,298	\$ 48,298	\$ 50,230	\$ -	\$ (1,932)
01-151-072-60103	Salaries - Overtime	\$ 2,590	\$ 3,052	\$ 3,773	\$ 3,773	\$ 3,924	\$ -	\$ (151)
01-151-145-60104	Salaries - Part Time	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-151-072-60120	Contracts - Salary	\$ 49,943	\$ 54,449	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
01-151-072-60121	Grave Openings	\$ 21,844	\$ 17,235	\$ 18,000	\$ 22,000	\$ 20,000	\$ (4,000)	\$ (2,000)
01-151-099-60306	Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-151-099-60309	Computer Maintenance	\$ -	\$ 2,790	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	\$ -
01-151-099-60312	General Insurance	\$ 3,637	\$ 4,111	\$ 4,655	\$ 4,655	\$ 4,795	\$ -	\$ (140)
01-151-099-60314	Utilities	\$ 1,249	\$ 2,000	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	\$ -
01-151-099-60316	Equipment Repair	\$ 461	\$ 9	\$ 500	\$ 100	\$ 500	\$ 400	\$ -
01-151-099-60317	Miscellaneous	\$ -	\$ 428	\$ 500	\$ 100	\$ 500	\$ 400	\$ -
01-151-099-60319	Professional Services	\$ 2,675	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	\$ -
01-151-099-60320	Membership & subscription	\$ 1,382	\$ 2,632	\$ 1,500	\$ 3,000	\$ 1,500	\$ (1,500)	\$ -
01-151-099-60337	Grounds Mtce(topsoil, sod, etc.)	\$ 9,199	\$ 5,655	\$ 7,500	\$ 7,500	\$ 67,500	\$ -	\$ (60,000)
01-151-099-60364	Headstone Mtce	\$ 11,004	\$ 9,854	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-151-128-60426	Tree Brushing & Trimming	\$ 7,443	\$ 11,702	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 144,147	\$ 160,144	\$ 168,976	\$ 173,676	\$ 173,199	\$ (4,700)	\$ (4,222)
NET OPERATING REVENUES (EXPENSES):		\$ (16,511)	\$ (15,977)	\$ (69,776)	\$ (60,676)	\$ (34,199)	\$ 9,100	\$ 35,578
CONTRIBUTIONS TO (FROM) RESERVES:								
03-151-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-151-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (16,511)	\$ (15,977)	\$ (69,776)	\$ (60,676)	\$ (34,199)	\$ 9,100	\$ 35,578
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-151-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-151-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
03-151-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (16,511)	\$ (15,977)	\$ (69,776)	\$ (60,676)	\$ (34,199)	\$ 9,100	\$ 35,578

Capital Projects and Engineering is responsible for engineering and construction to accommodate growth and development and the renewal of existing assets. Further, the department is responsible for the maintenance, repair and improvement of the Town's Municipal Drainage System and the updating of the Geographic Information System (GIS).



Operating Budget (\$ dollars)

Engineering	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$137,000	\$137,000	\$-
Expenses	1,054,809	1,131,335	76,526
Contribution to Reserves	(14,000)	-	14,000
Net Total	(903,809)	(994,335)	(90,526)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	5.0	0.0	1.0	5.0	0.0	1.0	0.0	0.0	0.0



10.2km of rural roads and **1km** of urban roads improved (2025 Road Resurfacing Program)

Maintain **360+** Municipal Drains including MTO Drain Improvements for the Hwy 3 Widening Project in progress.

Cottam Community Centre, Pavilion and Library construction completed and now in use for the general public.

Water main installed on Road 2 West and southerly to Heritage Road improving water capacity and resiliency in the south west service area.

Service Pressures:

- Increased responsibilities in 2025 places additional pressure on staff.
- Increased service response and communication expectations for all Capital and Municipal Drainage projects.

Budget Pressures:

- An ongoing infrastructure funding gap creates challenges with respect to funding asset management.
- Many Development Charges projects require front-end debt financing.
- Inflation is eroding Town's spending power and increasing replacement costs.
- Significant infrastructure priority projects are contingent on Grant Funding and availability of Development Charges.

CAPITAL PROJECTS & ENGINEERING							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-132-066-40904	Recovered Wages		\$ 2,318		\$ 2,500		\$ 2,500	\$ -
01-132-058-40502	Provincial Grants	\$ 17,411	\$ 80,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -
01-132-066-41254	Road & Encroachment Permits	\$ 12,500	\$ 7,750	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-132-066-41265	Indemnity Fees	\$ 34,160	\$ 40,615	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
01-132-062-40686	Engineering - Site Plan Review			\$ 15,000	\$ 5,000	\$ 15,000	\$ (10,000)	\$ -
01-132-062-40685	Engineer - Subdivision Review			\$ 12,000	\$ -	\$ 12,000	\$ (12,000)	\$ -
01-132-066-41270	Misc. Revenue		\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
TOTAL OPERATING REVENUE:		\$ 64,071	\$ 130,683	\$ 137,000	\$ 119,500	\$ 137,000	\$ (17,500)	\$ -
OPERATING EXPENDITURES:								
01-132-072-60102	Salaries - Full Time	\$ 257,224	\$ 329,560	\$ 270,871	\$ 312,161	\$ 325,260	\$ (41,290)	\$ (54,389)
01-132-072-60103	Salaries - Overtime	\$ -	\$ -	\$ 1,894	\$ 1,894	\$ 1,080	\$ -	\$ 814
01-132-072-60104	Salaries - Part Time	\$ 22,638	\$ 13,694	\$ 16,474	\$ 16,474	\$ 16,803	\$ -	\$ (329)
01-132-072-60120	Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 77,164	\$ 97,194	\$ 92,174	\$ 92,174	\$ 106,821	\$ -	\$ (14,647)
Total Salaries & Benefits		\$ 357,025	\$ 440,449	\$ 381,413	\$ 422,703	\$ 449,964	\$ (41,290)	\$ (68,551)
01-132-098-60254	Training & Development	\$ -	\$ 2,967	\$ 7,000	\$ 7,000	\$ 8,000	\$ -	\$ (1,000)
01-132-099-60301	Office Supplies	\$ -	\$ 18	\$ -	\$ 50	\$ -	\$ (50)	\$ -
01-132-099-60306	Advertising	\$ -	\$ 598	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-132-099-60319	Professional Services	\$ -	\$ 10,587	\$ 35,000	\$ 25,000	\$ 35,000	\$ 10,000	\$ -
01-132-099-60320	Membership & Subscriptions	\$ 231	\$ 840	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -
01-132-099-60326	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-132-141-60415	Bridge / Culvert Inspections (Biennial)	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000
01-132-099-60327	Communication	\$ -	\$ 489	\$ 1,800	\$ 1,800	\$ 2,400	\$ -	\$ (600)
01-132-099-60340	Fuel & Oil	\$ 2,001	\$ 1,281	\$ 1,000	\$ 1,000	\$ 2,500	\$ -	\$ (1,500)
01-132-099-60345	Licences & Permits	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-132-099-60357	Small Capital	\$ -	\$ 988	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-132-099-60400	Mileage	\$ 514	\$ 99	\$ 250	\$ 250	\$ 250	\$ -	\$ -
	Drainage	\$ 362,396	\$ 353,366	\$ 596,096	\$ 581,322	\$ 628,971	\$ 14,774	\$ (32,875)
TOTAL OPERATING EXPENDITURES:		\$ 722,437	\$ 811,682	\$ 1,054,809	\$ 1,071,375	\$ 1,131,335	\$ (16,566)	\$ (76,526)
NET OPERATING REVENUES (EXPENSES):		\$ (658,366)	\$ (680,999)	\$ (917,809)	\$ (951,875)	\$ (994,335)	\$ (34,066)	\$ (76,526)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-132-032-41700	Trans. from Res.		\$ -	\$ (14,000)	\$ (14,000)		\$ -	\$ 14,000
03-132-440-80100	Transfer to Res. - Bridge / Culvert Insp.		\$ -		\$ -		\$ -	\$ -
03-132-440-80100	Transfer to Res. - Drainage		\$ 74,093		\$ -		\$ -	\$ -
03-132-440-80100	Transfer to Res. - Working Cap.		\$ -		\$ -		\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ 74,093	\$ (14,000)	\$ (14,000)	\$ -	\$ -	\$ 14,000
OPERATING SURPLUS/(DEFICIT):		\$ (658,366)	\$ (755,092)	\$ (903,809)	\$ (937,875)	\$ (994,335)	\$ (34,066)	\$ (90,526)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-132-058-40504	Prov.Grants		\$ -	\$ 2,400,000	\$ 2,400,000	\$ 9,950,000	\$ -	\$ 7,550,000
01-133-052-40230	Drainage Assessments			\$ 800,000	\$ 800,000	\$ 866,066	\$ -	\$ 66,066
01-132-058-40515	Federal Grant (gas tax)			\$ 200,000	\$ 200,000	\$ 650,000	\$ -	\$ 450,000
01-132-066-41424	Long term debt (DC Component of West Side Collector)			\$ 1,800,000	\$ 1,800,000	\$ 5,850,000	\$ -	\$ 4,050,000
03-132-032-41720	Transfer from Res. - DC		\$ 12,580	\$ 300,000	\$ 300,000	\$ 245,000	\$ -	\$ (55,000)
03-132-032-41710	Transfer from Res. - Lifecycle		\$ -	\$ 3,365,000	\$ 3,365,000	\$ 5,555,000	\$ -	\$ 2,190,000
03-132-032-41710	Transfer from Res. - Drainage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ 12,580	\$ 8,865,000	\$ 8,865,000	\$ 23,116,066	\$ -	\$ 14,251,066
CAPITAL EXPENDITURES:								
	From Capital Schedule - Drainage		\$ 12,311	\$ 870,000	\$ 870,000	\$ 897,000	\$ -	\$ (27,000)
	From Capital Schedule - Engineering		\$ 19,019	\$ 8,078,500	\$ 8,078,500	\$ 22,250,000	\$ -	\$ (14,171,500)
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ 31,330	\$ 8,948,500	\$ 8,948,500	\$ 23,147,000	\$ -	\$ (14,198,500)
CONTRIBUTIONS TO RESERVES:								
03-132-440-80300	Transfer to Res. - Capital		\$ -		\$ -		\$ -	\$ -
03-132-440-80300	Transfer to Res. - Drainage		\$ -		\$ -		\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CAPITAL EXPENDITURES:		\$ -	\$ (18,750)	\$ (83,500)	\$ (83,500)	\$ (30,934)	\$ -	\$ 52,566
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (658,366)	\$ (773,842)	\$ (987,309)	\$ (1,021,375)	\$ (1,025,269)	\$ (34,066)	\$ (37,960)

NOTE: PRIOR TO 2023, THIS DEPARTMENT WAS INCLUDED UNDER PUBLIC WORKS

DRAINAGE							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-133-058-40509	Provincial Grants - Drainage	\$ 19,678	\$ 75,591	\$ 75,000	\$ 75,000	\$ 78,000	\$ -	\$ 3,000
01-133-066-40904	Recovered Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-133-066-41270	Misc. Revenue	\$ -	\$ 1	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ 19,678	\$ 75,592	\$ 90,000	\$ 90,000	\$ 93,000	\$ -	\$ 3,000
OPERATING EXPENDITURES:								
01-133-072-60102	Salaries - Full Time	\$ 62,929	\$ 106,792	\$ 107,448	\$ 170,159	\$ 195,047	\$ (62,711)	\$ (87,599)
01-133-072-60103	Salaries - Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-133-072-60102	2025 - Staff Drainage Clerk	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ 75,000
01-133-072-60104	Salaries - Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 20,447	\$ 32,057	\$ 34,863	\$ 34,863	\$ 61,279	\$ -	\$ (26,415)
Total Salaries & Benefits		\$ 83,376	\$ 138,849	\$ 217,311	\$ 205,022	\$ 256,326	\$ 12,289	\$ (39,015)
01-133-098-60254	Training & Development	\$ 3,448	\$ 4,495	\$ 4,000	\$ 4,000	\$ 4,500	\$ -	\$ (500)
01-133-099-60301	Office Supplies	\$ 939	\$ 45	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-133-099-60305	Courier & Express	\$ 26	\$ 42	\$ 50	\$ 1,000	\$ 250	\$ (950)	\$ (200)
01-133-099-60306	Advertising	\$ 2,497	\$ 822	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-133-099-60319	Professional Services	\$ -	\$ 2,239	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-133-099-60320	Membership & Subscriptions	\$ -	\$ 288	\$ 335	\$ 500	\$ 495	\$ (165)	\$ (160)
01-133-099-60326	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-133-099-60327	Communication	\$ -	\$ 371	\$ 600	\$ 800	\$ 600	\$ (200)	\$ -
01-133-099-60340	Fuel & Oil	\$ 543	\$ 1,449	\$ 800	\$ 1,000	\$ 800	\$ (200)	\$ -
01-133-099-60357	Small Capital	\$ -	\$ 1,726	\$ 6,500	\$ 2,500	\$ 2,500	\$ 4,000	\$ 4,000
01-133-099-60400	Mileage	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
Roadside Drainage								
01-133-141-60414	Rural Road Crossing Culverts	\$ 756	\$ 61,637	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -
01-133-141-60429	Roadside Drain Maintenance (ditching, cb's, etc.)	\$ 64,376	\$ 40,122	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	\$ -
01-133-141-60430	Urban Drain Maintenance - Natural Water Courses	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	\$ -
01-133-141-60440	Phragmites Program	\$ -	\$ 40,791	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -
Municipal Storm / Drain Mtce.								
01-133-099-60427	Municipal Drainage Mtce	\$ 199,144	\$ 124,825	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ -
Weed Maintenance								
01-133-118-60416	Spraying	\$ 26,969	\$ 11,257	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 382,074	\$ 428,958	\$ 686,096	\$ 671,322	\$ 721,971	\$ 14,774	\$ (35,875)
NET OPERATING REVENUES (EXPENSES):								
		\$ (362,396)	\$ (353,366)	\$ (596,096)	\$ (581,322)	\$ (628,971)	\$ 14,774	\$ (32,875)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-133-032-41700	Trans. from Res.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-133-440-80100	Transfer to Res. - Drainage	\$ -	\$ 74,093	\$ -	\$ -	\$ -	\$ -	\$ -
03-133-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ 74,093	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):								
		\$ (362,396)	\$ (427,459)	\$ (596,096)	\$ (581,322)	\$ (628,971)	\$ 14,774	\$ (32,875)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-133-066-40530	Developer Contribution	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 866,066	\$ -	\$ -
01-133-052-40230	Drainage Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,066
03-133-032-41710	Transfer from Res. - Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-133-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 866,066	\$ -	\$ 66,066
CAPITAL EXPENDITURES:								
From Capital Schedule		\$ -	\$ 12,311	\$ 870,000	\$ 870,000	\$ 897,000	\$ -	\$ (27,000)
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ 12,311	\$ 870,000	\$ 870,000	\$ 897,000	\$ -	\$ (27,000)
CONTRIBUTIONS TO RESERVES:								
03-133-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-133-440-80300	Transfer to Res. - Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ (12,311)	\$ (70,000)	\$ (70,000)	\$ (30,934)	\$ -	\$ 39,066
DEPARTMENTAL SURPLUS/(DEFICIT):								
		\$ (362,396)	\$ (439,770)	\$ (666,096)	\$ (651,322)	\$ (659,905)	\$ 14,774	\$ 6,191

Fire service provides emergency response, fire prevention-code enforcement and public fire safety education services to our residents. The department is under the direction of the Fire Chief. The department operates from two stations- 1720 Division Road (south station) and 120 Fox Street (north station)



Operating Budget (\$ dollars)

Fire	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$223,400	\$187,800	\$(35,600)
Expenses	2,231,740	2,369,230	137,490
Contribution to Reserves	-	-	-
Net Total	(2,008,340)	(2,181,430)	(173,090)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	7.0	58.0	0.0	7.0	58.0	0.0	0.0	0.0	0.0



2 min 11 sec Average response time from alarm to truck on route.

516 Inspections (to Sept) 2025 (on trend to be higher than 2024)

Hosted **20** public education sessions; **4,078** people participated (to Sept)

276 Total Incidents (to Sept) 2025 (on trend to be higher than 2024)

Service Pressures:

- **Sustainability of Volunteer Paid-on-Call Staff:** Recruitment and retention trends continue to challenge the long-term sustainability of the volunteer model.
- **Daytime Coverage:** Low volunteer turnout during weekdays has required full-time staff to supplement suppression duties, which reduces capacity for essential work such as regular inspections, licensing inspections, and public education.

Budget Pressures:

- **Protective Equipment:** Life-cycle replacement of firefighter PPE (Personal Protective Equipment) required to maintain safety and compliance.
- **Fleet Management:** Planned replacement of apparatus, including the aerial truck, as part of the fleet replacement schedule.
- **Staffing:** The need to start moving towards hiring full-time firefighters to meet service demands.
- **Provincial Certification:** New mandatory firefighter and officer certification requirements create added costs and time commitments for training and compliance.

NOTE: All these items will need to be addressed within the next 4 years.

FIRE							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-121-058-40521	Donations from Public	\$ 400	\$ 400	\$ 100	\$ 500	\$ 100	\$ 400	\$ -
01-121-066-41222	Revenue - Defib Rebate	\$ 3,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ -
01-121-066-41223	Revenue - Ambulance Bay Rent	\$ 11,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-121-066-41224	Revenue - Third Party Billing	\$ 95,779	\$ 24,958	\$ 35,000	\$ 45,000	\$ 35,000	\$ 10,000	\$ -
01-121-066-41226	Revenue - Fire Inspections	\$ 105,110	\$ 116,540	\$ 132,000	\$ 95,000	\$ 125,000	\$ (37,000)	\$ (7,000)
01-121-066-41230	SHORT TERM RENTALS			\$ 51,800	\$ 40,000	\$ 23,200	\$ (11,800)	\$ (28,600)
01-121-066-41250	Revenue - Fines	\$ -	\$ 3,639	\$ -	\$ -	\$ -	\$ -	\$ -
01-121-066-41270	Misc. Revenue	\$ 92	\$ 1,539	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
TOTAL OPERATING REVENUE:		\$ 215,748	\$ 151,576	\$ 223,400	\$ 186,000	\$ 187,800	\$ (37,400)	\$ (35,600)
OPERATING EXPENDITURES:								
01-121-072-60102	Salaries-Full Time	\$ 557,960	\$ 641,628	\$ 730,162	\$ 741,466	\$ 780,998	\$ (11,304)	\$ (50,836)
01-121-072-60103	Salaries - Over-time	\$ -	\$ 2,196	\$ 1,506	\$ 1,506	\$ 1,023	\$ -	\$ 483
01-121-072-60104	Salaries-Part Time	\$ 1,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-121-072-60120	Salaries - Contracts	\$ 15,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 229,973	\$ 267,237	\$ 286,819	\$ 286,819	\$ 303,545	\$ -	\$ (16,726)
Total Salaries & Benefits		\$ 804,712	\$ 911,061	\$ 1,018,487	\$ 1,029,791	\$ 1,085,566	\$ (11,304)	\$ (67,079)
01-121-072-60116	Fire Calls	\$ 288,504	\$ 310,156	\$ 270,000	\$ 312,000	\$ 290,000	\$ (42,000)	\$ (20,000)
01-121-072-60117	Fire Allowances	\$ 117,970	\$ 126,370	\$ 138,000	\$ 110,000	\$ 138,000	\$ 28,000	\$ -
01-121-072-60118	Fire Training	\$ 205,330	\$ 185,448	\$ 215,000	\$ 215,000	\$ 255,000	\$ -	\$ (40,000)
01-121-072-60119	Fire Other	\$ 83,383	\$ 39,165	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
01-121-072-60228	Benefits-Volunteers Insurance	\$ 17,647	\$ 22,718	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ -
01-121-098-60254	Training & Development	\$ 10,079	\$ 11,589	\$ 11,500	\$ 15,000	\$ 11,500	\$ (3,500)	\$ -
01-121-099-60301	Office Supplies	\$ 2,942	\$ 5,007	\$ 2,500	\$ 4,500	\$ 3,805	\$ (2,000)	\$ (1,305)
01-121-099-60305	Courier Expenses	\$ 430	\$ 728	\$ 500	\$ 500	\$ 647	\$ -	\$ (147)
01-121-099-60311	Equipment Leases	\$ 4,476	\$ 4,952	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
01-121-099-60312	General Insurance	\$ 90,346	\$ 102,144	\$ 115,653	\$ 115,653	\$ 119,122	\$ -	\$ (3,470)
01-121-099-60314	Utilities	\$ 21,407	\$ 24,284	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ -
01-121-099-60315	Facility Maintenance	\$ 24,649	\$ 22,672	\$ 23,000	\$ 30,000	\$ 23,000	\$ (7,000)	\$ -
01-121-099-60316	Equipment Repair	\$ 89,552	\$ 127,289	\$ 85,000	\$ 115,000	\$ 85,000	\$ (30,000)	\$ -
01-121-099-60317	Miscellaneous	\$ 5,561	\$ 8,379	\$ 6,000	\$ 10,000	\$ 6,000	\$ (4,000)	\$ -
01-121-099-60320	Memberships and Subscript.	\$ 2,539	\$ 5,148	\$ 3,000	\$ 4,000	\$ 3,000	\$ (1,000)	\$ -
01-121-099-60327	Communications	\$ 12,611	\$ 14,182	\$ 12,000	\$ 16,000	\$ 12,000	\$ (4,000)	\$ -
01-121-099-60340	Fuel and Oil	\$ 23,773	\$ 20,943	\$ 27,000	\$ 27,000	\$ 25,000	\$ -	\$ 2,000
01-121-099-60341	Janitorial Contract	\$ 6,401	\$ 8,659	\$ 6,400	\$ 12,000	\$ 9,890	\$ (5,600)	\$ (3,490)
01-121-099-60345	Licenses and Permits	\$ 1,200	\$ 2,602	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	\$ -
01-121-100-60352	Fire Hose	\$ 8,591	\$ 3,032	\$ 10,000	\$ 10,000	\$ 7,500	\$ -	\$ 2,500
01-121-099-60358	Small Capital	\$ 21,411	\$ 22,468	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	\$ -
01-121-099-60363	Foam	\$ -	\$ 2,935	\$ 1,000	\$ 1,000	\$ 1,500	\$ -	\$ (500)
01-121-099-60400	Mileage	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	\$ -
01-121-099-60701	Protective Gear	\$ 45,076	\$ 62,797	\$ 75,000	\$ 92,000	\$ 75,000	\$ (17,000)	\$ -
01-121-099-60702	Radios and Pagers	\$ 5,880	\$ 2,532	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
01-121-100-60705	Firefighter Supplies	\$ 3,543	\$ 3,103	\$ 3,000	\$ 3,500	\$ 3,000	\$ (500)	\$ -
01-121-100-60710	Public Education Supplies	\$ 3,554	\$ 3,250	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-121-099-60711	Smoke Alarm Supplies	\$ 1,981	\$ 1,792	\$ 1,500	\$ 1,600	\$ 1,500	\$ (100)	\$ -
01-121-100-60715	Dispatching Costs	\$ 57,382	\$ 58,565	\$ 63,000	\$ 63,000	\$ 66,000	\$ -	\$ (3,000)
01-121-100-60755	Emergency Planning	\$ (96)	\$ 379	\$ 1,000	\$ 1,000	\$ 5,000	\$ -	\$ (4,000)
01-121-099-60756	Specialty Team Equip Replace	\$ 142	\$ 711	\$ 1,000	\$ 1,000	\$ 0	\$ -	\$ 1,000
TOTAL OPERATING EXPENDITURES:		\$ 1,961,524	\$ 2,115,059	\$ 2,231,740	\$ 2,331,844	\$ 2,369,230	\$ (100,104)	\$ (137,490)
NET OPERATING REVENUES (EXPENSES):		\$ (1,745,776)	\$ (1,963,483)	\$ (2,008,340)	\$ (2,145,844)	\$ (2,181,430)	\$ (137,504)	\$ (173,090)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-121-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-121-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):		\$ (1,745,776)	\$ (2,013,483)	\$ (2,008,340)	\$ (2,145,844)	\$ (2,181,430)	\$ (137,504)	\$ (173,090)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-121-058-40504	Grants - Federal	\$ -	\$ 23,327	\$ -	\$ 16,823	\$ 16,000	\$ 16,823	\$ 16,000
01-121-066-41510	Sale of Equipment	\$ -	\$ 14,225	\$ -	\$ -	\$ -	\$ -	\$ -
03-121-032-41710	Transfer from Res. - Capital	\$ 557,985	\$ 8,248	\$ 215,000	\$ 215,000	\$ 1,334,000	\$ -	\$ 1,119,000
03-121-032-41720	Transfer from Res. - DC	\$ -	\$ 142,057	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 557,985	\$ 187,856	\$ 215,000	\$ 231,823	\$ 1,350,000	\$ 16,823	\$ 1,135,000
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 582,316	\$ 250,240	\$ 215,000	\$ 215,000	\$ 1,350,000	\$ -	\$ (1,135,000)
TOTAL CAPITAL EXPENDITURES:		\$ 582,316	\$ 250,240	\$ 215,000	\$ 215,000	\$ 1,350,000	\$ -	\$ (1,135,000)
CONTRIBUTIONS TO RESERVES:								
03-121-440-80300	Transfer to Res. - Capital	\$ 300,000	\$ 325,000	\$ 425,000	\$ 425,000	\$ 550,000	\$ -	\$ (125,000)
NET CONTRIBUTIONS TO (FROM) RESERVES:		\$ 300,000	\$ 325,000	\$ 425,000	\$ 425,000	\$ 550,000	\$ -	\$ (125,000)
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ (324,331)	\$ (387,383)	\$ (425,000)	\$ (408,177)	\$ (550,000)	\$ 16,823	\$ (125,000)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (2,070,107)	\$ (2,400,867)	\$ (2,433,340)	\$ (2,554,021)	\$ (2,731,430)	\$ (120,681)	\$ (298,090)

The Town contracts **Police** services to the Ontario Provincial Police (OPP). Policing Services include; crime prevention, law enforcement, assistance to victims of crime, maintenance of public order and emergency response. The OPP report to Council through a Police Service Board.



Operating Budget (\$ dollars)

Police	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$158,350	\$118,700	\$(39,650)
Expenses	3,145,187	3,670,697	525,510
Contribution to Reserves	-	-	-
Net Total	(2,986,837)	(3,551,997)	(565,160)

Staffing – The OPP determines the number of officers assigned to Kingsville based on the community's needs.

	3,247 calls for services in 2023 (2022 – 2,901)	\$360 cost per household for OPP Contract in 2025 (2024 - \$339)
	10% "Discount" applied by Province towards 2025 contract	New Joint OPP Detachment Board created in 2024

Service Pressures:

- OPP sets base levels of service and officers are deployed regionally based on calls for service.
- OPP have limited staffing resources to respond to by-law concerns or provide support for special events.

Budget Pressures:

- OPP/Provincial government collective agreement resulted in significant wage increases, leading to \$383,000 contact increase for 2025, however, the Provincial Government provided financial support to offset this impact in "small and rural" communities. It is unclear if the financial support will continue in future years.
- The OPP contract is based on the number of households and calls for service. As the municipality grows, these costs will continue to increase over time.
- The aging police detachment needs significant renovation or replacement. Council has directed Administration to prepare a report on potential options for the relocation of the Kingsville detachment.

POLICE							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-122-058-40502	Provincial Grants (COVID)	\$ 30,000	\$ -		\$ -		\$ -	\$ -
01-122-058-40503	RIDE Program Grant	\$ 11,481	\$ 1,341	\$ 9,400	\$ 9,400	\$ 9,400	\$ -	\$ -
01-122-058-40505	Prisoner Transport Grant	\$ 7,849	\$ 7,740	\$ 8,000	\$ 8,000	\$ 7,800	\$ -	\$ (200)
01-122-058-40507	Community Safety and Policing Grant	\$ 77,689	\$ 70,554	\$ 51,000	\$ 51,000	\$ 15,000	\$ -	\$ (36,000)
01-122-058-40523	Provincial Offences Revenue	\$ 61,330	\$ 86,772	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -
01-122-066-41240	Detachment Revenues	\$ 28,678	\$ 32,972	\$ 18,750	\$ 18,750	\$ 15,000	\$ -	\$ (3,750)
01-122-066-41250	Parking Tickets & Fines	\$ 390	\$ 995	\$ 1,200	\$ 1,200	\$ 1,500	\$ -	\$ 300
01-122-066-41270	Misc. Revenue	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
TOTAL OPERATING REVENUE:		\$ 217,417	\$ 200,373	\$ 158,350	\$ 158,450	\$ 118,700	\$ 100	\$ (39,650)
OPERATING EXPENDITURES:								
01-122-072-60112	Police Svc Bd Honourarium	\$ 2,094	\$ 524	\$ -	\$ 1,658	\$ 3,839	\$ (1,658)	\$ (3,839)
01-122-072-60204	Benefits - CPP	\$ 55	\$ 14	\$ -	\$ 28	\$ 228	\$ (28)	\$ (228)
01-122-072-60206	Benefits - EHT	\$ 41	\$ 10	\$ -	\$ 32	\$ 75	\$ (32)	\$ (75)
01-122-072-60214	Benefits - WSIB	\$ 62	\$ 15	\$ -	\$ 46	\$ 109	\$ (46)	\$ (109)
	Benefits	\$ 158	\$ 39	\$ -	\$ 106	\$ 413	\$ (106)	\$ (413)
01-122-072-60120	OPP Contract	\$ 3,307,020	\$ 2,998,632	\$ 3,030,676	\$ 3,030,676	\$ 3,565,783	\$ -	\$ (535,107)
01-122-072-60122	RIDE Program overtime	\$ 11,492	\$ 1,226	\$ 9,400	\$ 9,400	\$ 9,400	\$ -	\$ -
01-122-098-60252	Kingsville Share Joint PSB			\$ 25,481	\$ 10,029	\$ 10,000	\$ 15,452	\$ 15,481
01-122-098-60253	Police Board Conferences	\$ 1,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-122-098-60254	Training & Development	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-122-099-60311	Office Equipment/Leases & Mtce	\$ 2,899	\$ 1,760	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	\$ -
01-122-099-60312	General Insurance	\$ 3,409	\$ 3,886	\$ 4,400	\$ 4,400	\$ 4,532	\$ -	\$ (132)
01-122-099-60314	Utilities	\$ 12,534	\$ 14,371	\$ 12,500	\$ 13,500	\$ 14,000	\$ (1,000)	\$ (1,500)
01-122-099-60315	Building Maintenance	\$ 20,569	\$ 36,483	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
01-122-099-60317	Miscellaneous	\$ 422	\$ 41	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-122-099-60319	Legal Fees & Services	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-122-099-60320	Memberships & Subscriptions	\$ 858	\$ 847	\$ 900	\$ 900	\$ 900	\$ -	\$ -
01-122-099-60327	Communication	\$ 1,541	\$ 495	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-122-099-60341	Janitorial Contract	\$ 29,417	\$ 18,917	\$ 30,030	\$ 30,030	\$ 30,030	\$ -	\$ -
01-122-260-60342	Rent (Cottam Branch)	\$ 7,564	\$ 1,891	\$ -	\$ -	\$ -	\$ -	\$ -
01-122-099-60354	911 Dispatching Costs	\$ 12,091	\$ 12,091	\$ 12,200	\$ 12,200	\$ 12,200	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 3,414,099	\$ 3,091,203	\$ 3,145,187	\$ 3,132,499	\$ 3,670,697	\$ 12,688	\$ (525,510)
NET OPERATING REVENUES (EXPENSES):		\$ (3,196,683)	\$ (2,890,830)	\$ (2,986,837)	\$ (2,974,049)	\$ (3,551,997)	\$ 12,788	\$ (565,160)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-122-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (3,196,683)	\$ (2,890,830)	\$ (2,986,837)	\$ (2,974,049)	\$ (3,551,997)	\$ 12,788	\$ (565,160)
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-122-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
03-122-440-80300	Transfer to Res. - Capital	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ 80,000	\$ -	\$ -				
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ (80,000)	\$ -	\$ -				
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (3,276,683)	\$ (2,970,830)	\$ (3,066,837)	\$ (3,054,049)	\$ (3,631,997)	\$ 12,788	\$ (565,160)

Building Services is responsible for permitting new construction and performing the necessary inspections to ensure compliance with the Ontario Building Code. The Building Department is self-funded through permit fees.



Operating Budget (\$ dollars)

Building & By-Law	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$1,105,445	\$976,300	\$(129,145)
Expenses	1,375,351	1,436,789	61,438
Contribution to Reserves	(269,906)	(460,489)	(190,583)
Net Total	-	-	-

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	8.0	0.0	1.0	8.0	0.0	1.0	0.0	0.0	0.0



226 permits issued
as of September 30th (4% decrease from 2024)

52 New Dwelling units
as of September 30th (24% increase over 2024)

\$79.7 million value
of construction as of September 30th (24% decrease from 2024)

2,500+ Building Inspections
completed approximately as of September 30th (on par with 2024)

Service Pressures:

- **Varied Building Permit Applications** require increased flexibility and adaptability from staff to meet the evolving service demands of the community
- **Enforcing** permits in 2025 resulted in several escalations to the Provincial Offences Court and the Ontario Superior Court for adjudication
- **As of January 1st New Ontario Building Code** introduced 4,900+ changes, including changes to high-density residential and large farm buildings with a goal of enhancing safety standards

Budget Pressures:

- **Builder Expectations** are increasing by seeking faster response times
- **Higher Training Costs** to ensure all staff have accreditation and training to meet any permit received
- **Economic Uncertainty** as residential and greenhouse development activity remains unpredictable due to national and regional economic challenges

BUILDING							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-124-064-41120	Permits	\$ 579,522	\$ 870,897	\$ 1,011,045	\$ 900,000	\$ 890,000	\$ (111,045)	\$ (121,045)
01-124-066-40851	Water / Sewer Connection Permits	\$ 19,055	\$ 22,975	\$ 29,400	\$ 29,400	\$ 25,000	\$ -	\$ (4,400)
01-124-066-40904	Recovered Wages	\$ 2,170	\$ 2,318	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
01-124-064-41125	Septic System Permits	\$ 22,575	\$ 24,825	\$ 25,000	\$ 25,000	\$ 25,300	\$ -	\$ 300
01-124-066-41267	Post-Review Inspection Fees	\$ 4,690	\$ 7,500	\$ 5,000	\$ 5,000	\$ 6,000	\$ -	\$ 1,000
01-124-066-41268	Water Meter Sales (Bldg Portion)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-124-066-41410	Investment Income	\$ 93,074	\$ 80,431	\$ 33,000	\$ 33,000	\$ 28,000	\$ -	\$ (5,000)
01-124-066-41270	Misc. Revenue	\$ 993	\$ 1,854	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ 722,079	\$ 1,010,800	\$ 1,105,445	\$ 996,900	\$ 976,300	\$ (108,545)	\$ (129,145)
OPERATING EXPENDITURES:								
01-124-072-60102	Salaries - Full Time	\$ 672,599	\$ 595,722	\$ 665,505	\$ 691,140	\$ 770,575	\$ (25,635)	\$ (105,070)
	2025 Building Inspector Jr			\$ 105,000		\$ -	\$ 105,000	\$ 105,000
01-124-072-60103	Salaries - Overtime	\$ 24,506	\$ 26,052	\$ 22,516	\$ 22,516	\$ 21,570	\$ -	\$ 946
01-124-072-60104	Salaries - Part Time	\$ 17,180	\$ 13,888	\$ 14,414	\$ 14,414	\$ 14,703	\$ -	\$ (288)
01-124-072-60120	Contracted Services	\$ 30,492	\$ 21,421	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
	Benefits	\$ 233,366	\$ 203,126	\$ 216,650	\$ 216,650	\$ 259,284	\$ -	\$ (42,634)
Total Salaries & Benefits		\$ 978,143	\$ 860,209	\$ 1,069,085	\$ 989,720	\$ 1,111,131	\$ 79,365	\$ (42,046)
01-124-098-60254	Training & Development	\$ 16,825	\$ 16,119	\$ 18,470	\$ 18,470	\$ 18,900	\$ -	\$ (430)
01-124-099-60301	Office Supplies	\$ 3,759	\$ 4,389	\$ 3,600	\$ 3,600	\$ -	\$ -	\$ 3,600
01-124-099-60309	Computer Maint.	\$ 44,723	\$ 32,563	\$ 46,500	\$ 46,500	\$ 47,430	\$ -	\$ (930)
01-124-099-60311	Equipment Leases		\$ 433	\$ -	\$ 600	\$ -	\$ (600)	\$ -
01-124-099-60312	General Insurance	\$ 43,980	\$ 49,723	\$ 56,299	\$ 56,299	\$ 57,988	\$ -	\$ (1,689)
01-124-099-60314	Utilities	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-124-099-60316	Equipment Repair	\$ 7,774	\$ 6,779	\$ 4,030	\$ 4,030	\$ 6,000	\$ -	\$ (1,970)
01-124-099-60317	Miscellaneous	\$ 1,134	\$ 1,841	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
01-124-099-60319	Professional Services	\$ 188	\$ 1,883	\$ 15,000	\$ 5,000	\$ 15,000	\$ 10,000	\$ -
01-124-099-60320	Memberships & Subscriptions	\$ 5,117	\$ 1,621	\$ 4,100	\$ 4,100	\$ 4,200	\$ -	\$ (100)
01-124-099-60327	Communications	\$ 3,408	\$ 2,624	\$ 2,767	\$ 2,767	\$ 2,825	\$ -	\$ (58)
01-124-099-60340	Fuel	\$ 7,341	\$ 7,310	\$ 3,250	\$ 3,250	\$ 3,315	\$ -	\$ (65)
01-124-099-60345	Licences/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-124-099-60346	Bank Fees & Interest				\$ 100	\$ -	\$ (100)	\$ -
01-124-099-60347	Safety Supplies	\$ 2,663	\$ 1,061	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
01-124-099-60357	Small Capital	\$ 2,407	\$ 458	\$ 7,250	\$ 17,000	\$ 5,000	\$ (9,750)	\$ 2,250
01-124-099-63055	Program Support	\$ 102,000	\$ 106,000	\$ 136,000	\$ 136,000	\$ 156,000	\$ -	\$ (20,000)
01-124-099-60400	Mileage	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 1,219,496	\$ 1,093,015	\$ 1,375,351	\$ 1,296,436	\$ 1,436,789	\$ 78,915	\$ (61,438)
NET OPERATING REVENUES (EXPENSES):		\$ (497,416)	\$ (82,215)	\$ (269,906)	\$ (299,536)	\$ (460,489)	\$ (29,630)	\$ (190,583)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-124-032-41700	Trans. from Res. - Working Cap.	\$ (223,416)	\$ (104,215)	\$ (297,406)	\$ (327,036)	\$ (484,489)	\$ (29,630)	\$ (187,083)
03-124-440-80100	Transfer to Res. - Fleet Capital	\$ 22,000	\$ 22,000	\$ 27,500	\$ 27,500	\$ 24,000	\$ -	\$ (3,500)
03-124-440-80100	Transfer to Res. - Working Cap.		\$ -				\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ (201,416)	\$ (82,215)	\$ (269,906)	\$ (299,536)	\$ (460,489)	\$ (29,630)	\$ (190,583)
OPERATING SURPLUS/(DEFICIT):		\$ (296,000)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-124-058-40504	Grants - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-124-058-40515	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-124-066-41510	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-124-032-41710	Transfer from Res. - Capital	\$ 50,315	\$ 32,590	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ (40,000)
03-124-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 50,315	\$ 32,590	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ (40,000)
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 50,315	\$ 32,590	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
TOTAL CAPITAL EXPENDITURES:		\$ 50,315	\$ 32,590	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
CONTRIBUTIONS TO RESERVES:								
03-124-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (296,000)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

By-law enforcement officers are responsible for enforcing the Town's by-laws including property standards, yard maintenance, zoning, night sky compliance and many others.



Operating Budget (\$ dollars)

By-Law	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$10,000	\$8,000	\$(2,000)
Expenses	273,398	291,795	18,397
Contribution to Reserves	5,500	11,000	5,500
Net Total	(268,898)	(294,795)	(25,897)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0

737 service requests as of September 2025 (12% increase from 2024)

95% compliance from residents in response to initial investigations / orders

36 Contracted Clean-up/Tows (as of Sept 2025) (on par with 2024)

Long Grass/Weeds/Unkept Yards/Property General is the highest service request type YTD (350 service requests)

Service Pressures:

- By-Law has adopted a more responsive enforcement model that is labour intensive however has significantly improved compliance.
- Potential for additional enforcement responsibilities with Short-Term Rental (STR) and Boarding Lodging and Rooming House (BLRH) Licensing programs.
- Ongoing monitoring of student behaviour at Arena during School breaks has increased workload
- Maintaining collaborative relationships with OPP, Animal Control officer, Provincial officers, etc. in order to ensure seamless and effective responses to complaints.
- The necessity to update by-laws based on changing community expectations and legislative developments

Budget Pressures:

- As service levels increase for enforcement of property standards and other bylaws such as animal, noise, short term rentals, etc; then additional personnel may be required in the future.

BY-LAW ENFORCEMENT							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-125-064-41120	Permits						\$ -	\$ -
01-125-066-40655	By-Law Enforcement Admin Fees		\$ 10,645	\$ 10,000	\$ 6,000	\$ 8,000	\$ (4,000)	\$ (2,000)
01-125-066-41270	Misc. Revenue				\$ -		\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ -	\$ 10,645	\$ 10,000	\$ 6,000	\$ 8,000	\$ (4,000)	\$ (2,000)
OPERATING EXPENDITURES:								
01-125-072-60102	Salaries - Full Time		\$ 179,263	\$ 189,908	\$ 189,908	\$ 203,901	\$ -	\$ (13,993)
01-125-072-60103	Salaries - Overtime		\$ 512	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-125-072-60120	Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ -	\$ 56,322	\$ 65,090	\$ 65,090	\$ 70,535	\$ -	\$ (5,445)
Total Salaries & Benefits		\$ -	\$ 236,097	\$ 255,998	\$ 255,998	\$ 275,436	\$ -	\$ (19,438)
01-125-098-60254	Training & Development		\$ 5,649	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
01-125-099-60301	Office Supplies		\$ 862		\$ -	\$ 500	\$ -	\$ (500)
01-125-099-60316	Equipment Repair		\$ -	\$ 2,400	\$ 2,400	\$ 2,500	\$ -	\$ (100)
01-125-099-60317	Miscellaneous		\$ 20		\$ -		\$ -	\$ -
01-125-099-60320	Memberships & Subscriptions		\$ 657	\$ 800	\$ 800	\$ 1,000	\$ -	\$ (200)
01-125-099-60327	Communications		\$ 661	\$ 1,200	\$ 1,400	\$ 1,619	\$ (200)	\$ (419)
01-125-099-60340	Fuel		\$ -	\$ 4,000	\$ 4,000	\$ 3,000	\$ -	\$ 1,000
01-125-099-60345	Licences/Permits		\$ -		\$ -		\$ -	\$ -
01-125-099-60347	Safety Supplies		\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ -	\$ 500
01-125-099-60357	Small Capital		\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ -	\$ 500
01-125-099-60400	Mileage		\$ -		\$ -		\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ -	\$ 243,946	\$ 273,398	\$ 273,598	\$ 292,054	\$ (200)	\$ (18,657)
NET OPERATING REVENUES (EXPENSES):		\$ -	\$ (233,301)	\$ (263,398)	\$ (267,598)	\$ (284,054)	\$ (4,200)	\$ (20,657)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-125-032-41700	Trans. from Res. - Working Cap.						\$ -	\$ -
03-125-440-80100	Transfer to Res. - Fleet Capital		\$ 5,500	\$ 5,500	\$ 5,500	\$ 11,000	\$ -	\$ 5,500
03-125-440-80100	Transfer to Res. - Working Cap.						\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ 11,000	\$ -	\$ 5,500
OPERATING SURPLUS/(DEFICIT):		\$ -	\$ (238,801)	\$ (268,898)	\$ (273,098)	\$ (295,054)	\$ (4,200)	\$ (26,157)
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-125-032-41710	Transfer from Res. - Capital		\$ -		\$ -		\$ -	\$ -
03-125-032-41720	Transfer from Res. - DC		\$ -		\$ -		\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES:								
	From Capital Schedule						\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:								
03-125-440-80300	Transfer to Res. - Capital						\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt Repayment						\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CAPITAL EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ -	\$ (238,801)	\$ (268,898)	\$ (273,098)	\$ (295,054)	\$ (4,200)	\$ (26,157)

Parks and Facilities staff oversee the maintenance of all Municipal buildings, Community Centres, Facilities, Sports fields, Parks, Beaches, Marina and the Arena to provide safe and inviting spaces for residents and visitors to enjoy. Staff also provide front line customer service to facility renters, sports user groups and community service groups.



Operating Budget (\$ dollars)

Parks & Recreation	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$500,900	\$516,230	\$15,330
Expenses	3,137,666	3,366,090	228,423
Contribution to Reserves	-	-	-
Net Total	(2,636,766)	(2,849,860)	(213,093)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	14.3	6.0	6.0	14.3	6.0	6.0	0.0	0.0	0.0



42 Hectar Acres of Park Land
(including sports fields)

Focus in 2025 improved maintenance of class 1 parks, integration of workorder system with internal and external customers

20 Municipal Buildings: *Lions Hall, Dog Pound, OPP, Kingsville Library, Kingsville Arena, Gosfield Communications Community Centre, etc.*

2025 Accomplishments – *Award of \$500,000 Recreation Infrastructure Grant, Sensory Pad at Lakeside Park and transition of Lions Hall*

Service Pressures:

- Demands from the public for increased service levels are exceeding the ability of the department to maintain grounds and services at a high standard
- Stretched workforce has team allocated to too many items as opposed to focused on key levels of service
- Supporting Erie Migration District School Board with grounds space for athletic teams, physical education classes as well as canteen use during the lunch break

Budget Pressures:

- Inflationary pressures are making it difficult to stay within budget while ensuring the continued upkeep of equipment, timely repairs and uninterrupted service delivery.
- Additional summer students would help ensure adequate staffing levels to meet elevated service demands during the summer months.

PARKS							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-171-066-40904	Recovered Wages	\$ -	\$ 940		\$ 15,000	\$ -	\$ 15,000	\$ -
01-171-060-40610	Tennis Court Fees	\$ 35	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
01-171-066-40612	Pickleball Fees	\$ 633	\$ 2,068	\$ 2,000	\$ 10,000	\$ 2,000	\$ 8,000	\$ -
01-171-058-40521	Donations from the public	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-171-066-41270	Misc. Revenue	\$ 214	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -
01-171-066-41543	Commemorative Programs	\$ 19,200	\$ 12,150	\$ 3,000	\$ 8,000	\$ 3,000	\$ 5,000	\$ -
TOTAL OPERATING REVENUE:		\$ 20,083	\$ 15,353	\$ 5,000	\$ 33,000	\$ 5,000	\$ 28,000	\$ -
OPERATING EXPENDITURES:								
01-171-072-60102	Salaries - Full Time	\$ 235,085	\$ 236,187	\$ 325,018	\$ 472,945	\$ 414,371	\$ (147,927)	\$ (89,353)
01-171-072-60103	Salaries - Overtime	\$ 5,048	\$ 7,541	\$ 8,754	\$ 8,754	\$ 9,104	\$ -	\$ (350)
	2024 New Staff - Part Time Union			\$ 47,500	\$ -	\$ -	\$ 47,500	\$ 47,500
01-171-072-60102	2025 - New Staff - Supervisor			\$ 112,000		\$ -	\$ 112,000	\$ 112,000
01-171-072-60104	Salaries - Part Time	\$ 82,787	\$ 26,612	\$ 140,515	\$ 140,515	\$ 170,891	\$ -	\$ (30,376)
	Benefits	\$ 14,692	\$ 102,858	\$ 192,177	\$ 192,177	\$ 222,430	\$ -	\$ (30,253)
Total Salaries & Benefits		\$ 337,612	\$ 373,199	\$ 825,964	\$ 814,391	\$ 816,795	\$ 11,573	\$ 9,169
01-171-072-60120	Contracts (Previouslyly Grass/Weed/Staff)	\$ 77,795	\$ 36,554	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ 90,000
01-171-098-60254	Training & Development	\$ 5,061	\$ 17,265	\$ 10,000	\$ 10,000	\$ 13,500	\$ -	\$ (3,500)
01-171-099-60311	Equipment Leases		\$ 297	\$ -	\$ 750	\$ -	\$ (750)	\$ -
01-171-099-60312	General Insurance	\$ 37,388	\$ 42,271	\$ 47,861	\$ 47,861	\$ 49,297	\$ -	\$ (1,436)
01-171-099-60314	Utilities	\$ 19,222	\$ 24,878	\$ 20,000	\$ 20,000	\$ 22,000	\$ -	\$ (2,000)
01-171-099-60315	Facility Maintenance	\$ 44,371	\$ 45,481	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
01-171-099-60316	Equipment Maintenance	\$ 43,741	\$ 55,793	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
01-171-099-60318	Equipment Rental	\$ 2,224	\$ 9,597	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-171-099-60319	Professional Services	\$ 8,315	\$ 85	\$ 1,500	\$ 250	\$ 1,500	\$ 1,250	\$ -
01-171-099-60317	Miscellaneous	\$ 167	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
01-171-099-60327	Communication	\$ 31	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
01-171-099-60335	Shop Supplies	\$ 9,125	\$ 5,192	\$ 5,000	\$ 5,000	\$ 6,000	\$ -	\$ (1,000)
01-171-099-60337	Grounds Maintenance	\$ 47,298	\$ 43,221	\$ 47,500	\$ 47,500	\$ 137,500	\$ -	\$ (90,000)
01-171-099-60339	Tree Maintenance	\$ 18,967	\$ 31,576	\$ 22,500	\$ 22,500	\$ 27,000	\$ -	\$ (4,500)
01-171-099-60340	Fuel and Oil	\$ 32,920	\$ 31,860	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
01-171-099-60344	Horticulture - Town	\$ 8,757	\$ 919		\$ 1,000	\$ -	\$ (1,000)	\$ -
01-171-150-60344	Horticulture - Society	\$ 5,267	\$ 5,882	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-171-099-60345	License and Permits	\$ 2,630	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
01-171-099-60349	Playground Mtce & Repair	\$ 11,008	\$ 10,995	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-171-099-60357	Small Capital	\$ -	\$ 30,752	\$ 30,000	\$ 30,000	\$ 31,500	\$ -	\$ (1,500)
01-171-099-60365	Tree Planting	\$ 3,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-171-099-60400	Mileage	\$ 1,864	\$ 1,600	\$ 1,500	\$ 1,500	\$ 2,500	\$ -	\$ (1,000)
01-171-099-60424	Commemorative Programs	\$ 8,346	\$ 4,280	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 725,962	\$ 771,797	\$ 1,266,825	\$ 1,255,752	\$ 1,272,592	\$ 11,073	\$ (5,767)
NET OPERATING REVENUES (EXPENSES):		\$ (705,879)	\$ (756,444)	\$ (1,261,825)	\$ (1,222,752)	\$ (1,267,592)	\$ 39,073	\$ (5,767)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-171-032-41700	Trans. from Res. - Working Cap.	\$ (2,261)	\$ -		\$ -		\$ -	\$ -
03-171-440-80100	Transfer to Reserve - Operating	\$ -	\$ -		\$ -		\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ (2,261)	\$ -	\$ -				
OPERATING SURPLUS/(DEFICIT):		\$ (703,619)	\$ (756,444)	\$ (1,261,825)	\$ (1,222,752)	\$ (1,267,592)	\$ 39,073	\$ (5,767)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-171-058-40504	Provincial Grant	\$ 139,220	\$ -			\$ 500,000	\$ -	\$ 500,000
01-171-058-40515	Federal Grants	\$ 167,079	\$ -				\$ -	\$ -
01-171-179-40524	Donations	\$ -	\$ 15,000		\$ 155,000		\$ 155,000	\$ -
01-171-179-40527	Fundraising Events Mettawas	\$ -	\$ -		\$ 100		\$ 100	\$ -
01-171-058-40526	User Group Contributions	\$ 85,000	\$ 24,206			\$ -	\$ -	\$ -
01-171-066-40530	Developer Contributions	\$ -	\$ 160,000				\$ -	\$ -
01-171-066-41288	Gosfield Wind Annual Contribution	\$ 46,000	\$ -				\$ -	\$ -
01-171-066-41510	Sale of Equipment	\$ -	\$ -		\$ 9,375		\$ 9,375	\$ -
03-171-032-41710	Transfer from Res. - Lifecycle		\$ 301,541			\$ 680,000	\$ -	\$ 680,000
03-171-032-41710	Transfer from Res. - Capital	\$ 412,628				\$ 125,000	\$ -	\$ 125,000
03-171-032-41710	Transfer from Res. - Fleet	\$ 264,611	\$ 179,092	\$ 153,000		\$ 130,000	\$ (153,000)	\$ (23,000)
03-171-032-41720	Transfer from Res. - DC	\$ 371,992	\$ 579,064				\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 1,486,531	\$ 1,258,903	\$ 153,000	\$ 164,475	\$ 1,435,000	\$ 11,475	\$ 1,282,000
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 1,636,606	\$ 1,314,115	\$ 253,000	\$ 253,000	\$ 1,565,000	\$ -	\$ (1,312,000)
TOTAL CAPITAL EXPENDITURES:		\$ 1,636,606	\$ 1,314,115	\$ 253,000	\$ 253,000	\$ 1,565,000	\$ -	\$ (1,312,000)
CONTRIBUTIONS TO RESERVES:								
03-171-440-80300	Transfer to Res. - Fleet	\$ 120,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 180,000	\$ -	\$ (5,000)
03-171-440-80300	Transfer to Res. - Lifecycle - Parks	\$ 110,000	\$ 210,000	\$ 110,000	\$ 110,000	\$ 212,000	\$ -	\$ (102,000)
CONTRIBUTIONS TO RESERVES		\$ 230,000	\$ 385,000	\$ 285,000	\$ 285,000	\$ 392,000	\$ -	\$ (107,000)
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ (380,075)	\$ (440,212)	\$ (385,000)	\$ (373,525)	\$ (522,000)	\$ 11,475	\$ (137,000)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (1,083,694)	\$ (1,196,656)	\$ (1,646,825)	\$ (1,596,277)	\$ (1,789,592)	\$ 50,548	\$ (142,767)

FACILITIES							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023	2024	2025	2025	2026	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
		Actuals	Actuals	Budget	Projected	Budget	Budget	Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-178-061-40607	Rent - Gosfield Communications Community Cer	\$ 3,631	\$ 4,729	\$ 1,500	\$ 1,500	\$ 2,500	\$ -	\$ 1,000
01-178-159-40609	Lions Hall - Utility Recovery	\$ 1,545	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -
01-178-061-40650	Rent - Ruthven Day Care	\$ 11,050	\$ 12,950	\$ 14,400	\$ 14,400	\$ 14,400	\$ -	\$ -
01-178-061-40652	Rent - Lakeside Pavilion	\$ 31,122	\$ 34,443	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
01-178-061-40654	Rent - Lion's Hall (Access / Foodbank)	\$ 26,653	\$ 4,846	\$ 29,000	\$ 29,000	\$ 55,080	\$ -	\$ 26,080
01-178-061-40656	Rent - Mettawas Pavilion	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-178-172-40657	Rent - Unico Comm. Centre	\$ 9,905	\$ 3,884	\$ 2,000	\$ 1,000	\$ -	\$ (1,000)	\$ (2,000)
01-178-061-40658	Rent - Carnegie	\$ 7,329	\$ 7,566	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
01-178-135-40662	Rent - Grovedale Arts & Culture Centre	\$ 13,774	\$ 16,704	\$ 25,000	\$ 35,000	\$ 35,000	\$ 10,000	\$ 10,000
01-178-176-40665	Green Fees - Ridgeview	\$ 3,350	\$ 13,713	\$ 3,000	\$ 4,500	\$ 3,000	\$ 1,500	\$ -
01-178-177-40666	Green Fees - King. Soccer / Baseball	\$ 17,166	\$ 12,940	\$ 15,000	\$ 15,000	\$ 13,500	\$ -	\$ (1,500)
01-178-066-41270	Misc Revenue	\$ 51	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ -
01-178-066-41310	Penalties & Interest	\$ 50	\$ 25	\$ 100	\$ 100	\$ 100	\$ -	\$ -
	TOTAL OPERATING REVENUE:	\$ 125,715	\$ 114,378	\$ 123,000	\$ 133,500	\$ 156,580	\$ 10,500	\$ 33,580
OPERATING EXPENDITURES:								
	Grovedale Arts & Culture Centre	\$ 54,010	\$ 45,347	\$ 68,900	\$ 54,800	\$ 51,400	\$ 14,100	\$ 17,500
	Lakeside Pavilion	\$ 73,442	\$ 70,117	\$ 72,700	\$ 62,400	\$ 71,800	\$ 10,300	\$ 900
	Lion's Hall	\$ 21,095	\$ 25,900	\$ 22,800	\$ 56,700	\$ 52,800	\$ (33,900)	\$ (30,000)
	Carnegie Building	\$ 26,542	\$ 34,808	\$ 36,700	\$ 43,600	\$ 38,400	\$ (6,900)	\$ (1,700)
	Unico Centre	\$ 31,494	\$ 19,545	\$ 19,100	\$ 40,600	\$ 15,100	\$ (21,500)	\$ 4,000
	Cottam Library / Mad Science	\$ 6,881	\$ 12,731	\$ 7,500	\$ 7,500	\$ 8,500	\$ -	\$ (1,000)
	Ruthven Library / Day Care	\$ 12,536	\$ 1,542	\$ 2,050	\$ 2,050	\$ 2,000	\$ -	\$ 50
	Kingsville Library	\$ 6,242	\$ 4,143	\$ 4,750	\$ 4,750	\$ 5,750	\$ -	\$ (1,000)
	Ridgeview Hall / Park	\$ 67,250	\$ 60,588	\$ 61,200	\$ 72,500	\$ 82,500	\$ (11,300)	\$ (21,300)
	Kingsville Soccer / Baseball	\$ 81,638	\$ 82,247	\$ 76,000	\$ 86,000	\$ 78,500	\$ (10,000)	\$ (2,500)
01-178-099-60357	Small Capital			\$ 15,000	\$ 15,000	\$ 17,500	\$ -	\$ (2,500)
01-178-099-60312	General Insurance	\$ 52,162	\$ 58,974	\$ 66,773	\$ 66,773	\$ 68,776	\$ 0	\$ (2,003)
	TOTAL OPERATING EXPENDITURES:	\$ 433,293	\$ 415,941	\$ 453,473	\$ 512,673	\$ 493,026	\$ (59,200)	\$ (39,553)
	NET OPERATING REVENUES (EXPENSES):	\$ (307,578)	\$ (301,563)	\$ (330,473)	\$ (379,173)	\$ (336,446)	\$ (48,700)	\$ (5,973)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-178-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -		\$ -		\$ -	\$ -
03-178-440-80100	Trans. to Res. - Working Cap.	\$ -	\$ -		\$ -		\$ -	\$ -
	NET CONT. TO (FROM) RESERVES:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING SURPLUS/(DEFICIT):	\$ (307,578)	\$ (301,563)	\$ (330,473)	\$ (379,173)	\$ (336,446)	\$ (48,700)	\$ (5,973)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-178-058-40504	Provincial Grant	\$ 9,364	\$ -				\$ -	\$ -
01-178-066-41288	Gosfield Wind Annual Contribution		\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ -	\$ -
01-178-066-41424	Long-term Debt	\$ -	\$ -	\$ 1,781,807	\$ 1,781,807		\$ -	\$ (1,781,807)
03-178-032-41710	Transfer from Res. - Lifecycle	\$ -	\$ 356,322	\$ 1,878,193	\$ 1,878,193	\$ 355,000	\$ -	\$ (1,523,193)
03-178-032-41710	Transfer from Res. - Capital	\$ -	\$ 40,000				\$ -	\$ -
03-178-032-41720	Transfer from Res. - DC	\$ 28,699	\$ -				\$ -	\$ -
	TOTAL CAPITAL REVENUE:	\$ 38,063	\$ 442,322	\$ 3,706,000	\$ 3,706,000	\$ 401,000	\$ -	\$ (3,305,000)
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 58,570	\$ 1,124,320	\$ 3,760,000	\$ 3,760,000	\$ 355,000	\$ -	\$ 3,405,000
	TOTAL CAPITAL EXPENDITURES:	\$ 58,570	\$ 1,124,320	\$ 3,760,000	\$ 3,760,000	\$ 355,000	\$ -	\$ 3,405,000
CONTRIBUTIONS TO RESERVES:								
03-178-440-80300	Transfer to Res. - Capital						\$ -	\$ -
03-178-440-80300	Transfer to Res - HVAC/Roof	\$ 170,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ -	\$ -
03-178-440-80300	Transfer to Res. - Lifecycle	\$ 363,244	\$ 475,000	\$ 675,000	\$ 675,000	\$ 802,000	\$ -	\$ (127,000)
	CONTRIBUTIONS TO RESERVES	\$ 533,244	\$ 655,000	\$ 855,000	\$ 855,000	\$ 982,000	\$ -	\$ (127,000)
REPAYMENT OF LONG-TERM DEBT:								
01-178-099-60394	Ridgeview Park Centre Loan (2024)			\$ 198,000	\$ 198,000	\$ 198,000	\$ -	\$ -
	REPAYMENT OF LONG-TERM DEBT:	\$ -	\$ -	\$ 198,000	\$ 198,000	\$ 198,000	\$ -	\$ -
	NET CAPITAL EXPENDITURES:	\$ (553,751)	\$ (1,336,998)	\$ (1,107,000)	\$ (1,107,000)	\$ (1,134,000)	\$ -	\$ (27,000)
	DEPARTMENTAL SURPLUS/(DEFICIT):	\$ (861,329)	\$ (1,638,561)	\$ (1,437,473)	\$ (1,486,173)	\$ (1,470,446)	\$ (48,700)	\$ (32,973)

ARENA							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-170-058-40502	Provincial Grants (COVID)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-060-40601	Ice Rentals	\$ 214,597	\$ 270,768	\$ 275,000	\$ 260,000	\$260,000	\$ (15,000)	\$ (15,000)
01-170-060-40602	Hall Rentals	\$ 12,294	\$ 15,042	\$ 12,000	\$ 10,000	\$10,000	\$ (2,000)	\$ (2,000)
01-170-060-40616	Public Skating	\$ 21,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-060-40617	Canteen Rent	\$ -	\$ 620	\$ 700	\$ 700	\$700	\$ -	\$ -
01-170-060-40620	Vending	\$ 1,903	\$ 1,530	\$ 1,500	\$ 1,500	\$1,500	\$ -	\$ -
01-170-060-40621	Sign Rental	\$ 6,500	\$ 8,774	\$ 6,800	\$ 9,000	\$9,000	\$ 2,200	\$ 2,200
01-170-060-40627	Skate Shop Rental	\$ 900	\$ 796	\$ 900	\$ 1,000	\$950	\$ 100	\$ 50
TOTAL OPERATING REVENUE:		\$ 263,227	\$ 311,481	\$ 296,900	\$ 282,200	\$ 282,150	\$ (14,700)	\$ (14,750)
OPERATING EXPENDITURES:								
01-170-072-60102	Salaries - Full Time	\$ 415,074	\$ 517,433	\$ 553,188	\$ 553,188	\$ 624,199	\$ -	\$ (71,011)
01-170-072-60103	Salaries - Over Time	\$ 15,623	\$ 55,180	\$ 22,136	\$ 22,136	\$ 23,022	\$ -	\$ (885)
01-170-072-60104	Salaries - Part-time	\$ 115,709	\$ 230,804	\$ 80,440	\$ 80,440	\$ 96,465	\$ -	\$ (16,025)
01-170-072-60120	Salaries - Contract	\$ 1,822	\$ 31,994	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 319,752	\$ 271,846	\$ 216,312	\$ 216,312	\$ 258,609	\$ -	\$ (42,297)
	Total Salaries & Benefits	\$ 867,980	\$ 1,107,256	\$ 872,076	\$ 874,326	\$ 1,002,294	\$ (2,250)	\$ (130,218)
01-170-098-60254	Training & Development	\$ 6,157	\$ 7,049	\$ 8,500	\$ 8,500	\$ 10,000	\$ -	\$ (1,500)
01-170-099-60301	Office Supplies	\$ 4,485	\$ 3,425	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ -
01-170-099-60302	Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-099-60306	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-099-60312	General Insurance	\$ 57,957	\$ 65,527	\$ 74,192	\$ 74,192	\$ 76,418	\$ -	\$ (2,226)
01-170-099-60314	Utilities	\$ 155,905	\$ 173,873	\$ 150,000	\$ 165,000	\$ 165,000	\$ (15,000)	\$ (15,000)
01-170-099-60315	Facility Maintenance	\$ 93,048	\$ 107,236	\$ 95,000	\$ 105,000	\$ 95,000	\$ (10,000)	\$ -
01-170-099-60316	Equipment Repair	\$ 23,808	\$ 25,356	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
01-170-099-60317	Miscellaneous	\$ 3,082	\$ 589	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-170-099-60318	Equipment Rental	\$ 9,110	\$ 8,934	\$ 8,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000
01-170-099-60320	Memberships and Subscriptions	\$ 1,623	\$ 1,074	\$ 2,000	\$ 2,000	\$ 2,500	\$ -	\$ (500)
01-170-099-60327	Communication	\$ 11,622	\$ 13,381	\$ 11,000	\$ 13,000	\$ 11,000	\$ (2,000)	\$ -
01-170-099-60335	Shop Supplies	\$ 11,568	\$ 9,850	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
01-170-099-60336	Parking Lot Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-099-60337	Ground Maintenance	\$ 3,768	\$ 1,041	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ -
01-170-099-60340	Fuel and Oil (Propane)	\$ 19,157	\$ 20,738	\$ 15,000	\$ 20,000	\$ 20,000	\$ (5,000)	\$ (5,000)
01-170-099-60345	Licences and Permits	\$ 500	\$ 939	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-170-099-60346	Bank Fees and Interest	\$ 4,352	\$ 5,184	\$ 3,500	\$ 4,300	\$ 4,500	\$ (800)	\$ (1,000)
01-170-099-60347	Safety Supplies	\$ 15,471	\$ 4,985	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-170-099-60349	Playground Maintenance & Repair	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	\$ -
01-170-099-60400	Mileage	\$ 594	\$ -	\$ -	\$ 200	\$ 500	\$ (200)	\$ (500)
01-170-154-60446	Canteen/Vending Supplies	\$ 3,299	\$ 403	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 1,293,487	\$ 1,556,820	\$ 1,303,269	\$ 1,338,019	\$ 1,457,212	\$ (34,750)	\$ (153,944)
NET OPERATING REVENUES (EXPENSES):		\$ (1,030,261)	\$ (1,245,339)	\$ (1,006,369)	\$ (1,055,819)	\$ (1,175,062)	\$ (49,450)	\$ (168,694)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-170-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-170-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (1,030,261)	\$ (1,245,339)	\$ (1,006,369)	\$ (1,055,819)	\$ (1,175,062)	\$ (49,450)	\$ (168,694)
CAPITAL BUDGET								
CAPITAL REVENUE:								
	Prior Year / Surplus	\$ 742,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-170-066-41510	Sale of Equipment	\$ 3,512	\$ 613	\$ -	\$ 240	\$ -	\$ 240	\$ -
03-170-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-170-032-41710	Transfer from Res. - Lifecycle	\$ 590,113	\$ 264,682	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
03-170-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 1,336,214	\$ 265,295	\$ -	\$ 240	\$ 80,000	\$ 240	\$ 80,000
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 1,716,385	\$ 264,682	\$ -	\$ -	\$ 80,000	\$ -	\$ (80,000)
TOTAL CAPITAL EXPENDITURES:		\$ 1,716,385	\$ 264,682	\$ -	\$ -	\$ 80,000	\$ -	\$ (80,000)
CONTRIBUTIONS TO RESERVES:								
03-170-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
01-170-099-60387	OILC Loan (2015) - Arena Exp.	\$ 69,164	\$ 71,493	\$ 105,507	\$ 73,901	\$ 105,507	\$ 31,606	\$ -
01-170-101-60387	OILC Interest	\$ 36,343	\$ 34,014	\$ -	\$ 31,606	\$ -	\$ (31,606)	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ 105,507	\$ -	\$ -				
NET CAPITAL EXPENDITURES:		\$ (485,678)	\$ (104,894)	\$ (105,507)	\$ (105,267)	\$ (105,507)	\$ 240	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (1,515,938)	\$ (1,350,233)	\$ (1,111,876)	\$ (1,161,086)	\$ (1,280,569)	\$ (49,210)	\$ (168,694)

MARINA							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-173-060-40615	Boat Dockage	\$ 44,271	\$ 47,514	\$ 40,000	\$ 45,000	\$ 43,000	\$ 5,000	\$ 3,000
01-173-060-40624	Boat Ramp	\$ 11,078	\$ 10,378	\$ 12,000	\$ 12,000	\$ 5,500	\$ -	\$ (6,500)
01-173-060-40638	Fuel Sales	\$ 23,981	\$ 18,026	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ 79,330	\$ 75,918	\$ 76,000	\$ 81,000	\$ 72,500	\$ 5,000	\$ (3,500)
OPERATING EXPENDITURES:								
01-173-072-60102	Salaries - Full Time	\$ 34,465	\$ 34,303	\$ 24,840	\$ 24,840	\$ 33,987	\$ -	\$ (9,147)
01-173-072-60103	Salaries - Over-time	\$ 997	\$ 1,315	\$ 302	\$ 302	\$ 314	\$ -	\$ (12)
01-173-072-60104	Salaries - Part Time	\$ 17,828	\$ 6,921	\$ 25,904	\$ 25,904	\$ 26,767	\$ -	\$ (863)
01-173-072-60120	Salaries - Contracts	\$ 258	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 1,227	\$ 9,008	\$ 13,473	\$ 13,473	\$ 16,341	\$ -	\$ (2,868)
Total Salaries & Benefits		\$ 54,775	\$ 52,197	\$ 64,519	\$ 64,519	\$ 77,409	\$ -	\$ (12,889)
01-173-099-60314	Utilities	\$ 4,788	\$ 5,323	\$ 4,330	\$ 4,330	\$ 5,000	\$ -	\$ (670)
01-173-099-60315	Facility Maintenance	\$ 9,105	\$ 6,406	\$ 10,000	\$ 28,000	\$ 28,000	\$ (18,000)	\$ (18,000)
01-173-099-60316	Equipment Repair	\$ -	\$ 516	\$ 750	\$ 750	\$ 750	\$ -	\$ -
01-173-099-60317	Misc.	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ 250
01-173-099-60318	Equipment Rental	\$ 1,120	\$ 531	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-173-099-60319	Professional Services	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ 250
01-173-099-60327	Communication	\$ 1,323	\$ 1,690	\$ 1,400	\$ 2,000	\$ 1,500	\$ (600)	\$ (100)
01-173-099-60329	Rent	\$ 509	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-173-152-60333	Work Boat Maintenance	\$ 3,729	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
01-173-099-60335	Shop Supplies	\$ 107	\$ 188	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-173-099-60337	Ground Maintenance	\$ 2,615	\$ 2,824	\$ 3,000	\$ 3,500	\$ 3,500	\$ (500)	\$ (500)
01-173-099-60340	Fuel & Oil	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ 500
01-173-099-60346	Bank Fees & Interest	\$ 1,007	\$ 1,191	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ -
01-173-152-60360	License and Permits	\$ 377	\$ -	\$ -	\$ 500	\$ 500	\$ (500)	\$ (500)
01-173-099-60383	Fuel Purchased for Re-Sale	\$ 19,869	\$ 16,877	\$ 21,500	\$ 21,500	\$ 19,000	\$ -	\$ 2,500
TOTAL OPERATING EXPENDITURES:		\$ 99,322	\$ 88,243	\$ 114,099	\$ 133,699	\$ 143,259	\$ (19,600)	\$ (29,159)
NET OPERATING REVENUES (EXPENSES):		\$ (19,993)	\$ (12,325)	\$ (38,099)	\$ (52,699)	\$ (70,759)	\$ (14,600)	\$ (32,659)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-173-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -				\$ -	\$ -
03-173-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -				\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -	\$ -				
OPERATING SURPLUS/(DEFICIT):		\$ (19,993)	\$ (12,325)	\$ (38,099)	\$ (52,699)	\$ (70,759)	\$ (14,600)	\$ (32,659)
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-173-032-41710	Transfer from Res. - Capital	\$ 5,000	\$ -	\$ 45,000	\$ 45,000		\$ -	\$ (45,000)
03-173-032-41720	Transfer from Res. - DC	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 5,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ (45,000)
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 28,131	\$ 520	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 45,000
TOTAL CAPITAL EXPENDITURES:		\$ 28,131	\$ 520	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 45,000
CONTRIBUTIONS TO RESERVES:								
03-173-440-80300	Transfer to Res. - Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 35,000	\$ -	\$ (25,000)
CONTRIBUTIONS TO RESERVES:		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 35,000	\$ -	\$ (25,000)
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -	\$ -				
NET CAPITAL EXPENDITURES:		\$ (33,131)	\$ (10,520)	\$ (10,000)	\$ (10,000)	\$ (35,000)	\$ -	\$ (25,000)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (53,123)	\$ (22,845)	\$ (48,099)	\$ (62,699)	\$ (105,759)	\$ (14,600)	\$ (57,659)

The Programs & Events staff develop and execute a variety of recreational programs and events which enhance the quality of life in our community. They often collaborate with community partners and volunteers to deliver programs or events in cost effective manner. This team supports the Special Event Committees of Council (i.e. Migration Festival, Fantasy of Lights and Pollinator Kingsville).



Operating Budget (\$ dollars)

Program & Events	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$65,100	\$182,000	\$116,900
Expenses	729,912	815,670	85,757
Contribution to Reserves	-	-	-
Net Total	(664,812)	(633,670)	31,143

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	3.0	1.0	10.0	3.0	1.0	10.0	0.0	0.0	0.0



Over 60 programs offered, including new recreational opportunities at Erie Migration District School and Gosfield Community Centre.

263 Summer Camp Attendees (87% increase over 2024)

Over 30 community events, including new 'Live at the Lighthouse' concert series.

The Town relies on **over 1,000 volunteer hours** each year to support programs & events.

Service Pressures:

- Expansion of programming at Erie Migration District School and Gosfield Communications Centre is challenging based on existing staffing levels.
- Recruiting part-time contract staff is challenging due to unstable hours, competition, and specialized competencies.
- Dependence on other Town departments for event set-up (e.g. closing roads, parks, facilities) and marketing often creates an internal struggle over resources and priorities.

Budget Pressures:

- Staffing pressures to support the growth of programs and to ensure the delivery of high-quality services.
- Limited infrastructure, storage, and resources hinder the department's ability to deliver some programs and events (i.e. electricity for Block Party events).
- Operating out of multiple locations creates certain equipment, logistic and staffing challenges.

PROGRAMS & EVENTS						Variance - Fav/(Unfav)	Variance - Fav/(Unfav)					
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget				
OPERATING BUDGET												
OPERATING REVENUE:												
01-175-058-40511	Federal Grants	\$ (10,637)	\$ -		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000				
01-175-066-40502	Provincial Grants (Covid)	\$ 19,380	\$ 13,322	\$ -	\$ -	\$ -	\$ -	\$ -				
01-175-066-40521	Donations	\$ 891	\$ 80		\$ 25,154	\$ 25,000	\$ 25,154	\$ 25,000				
01-175-153-40502	Provincial Grants	\$ 10,000	\$ 51,733		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000				
01-175-060-40616	Public Skating		\$ 14,630	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	\$ -				
01-175-066-40619	Recreation - Misc. Revenues	\$ 386	\$ 285		\$ -	\$ 100	\$ 100	\$ -				
01-175-066-40524	Donations				\$ -	\$ -	\$ -	\$ -				
01-175-066-40625	Program Fees	\$ 22,544	\$ 29,400	\$ 25,000	\$ 33,000	\$ 30,000	\$ 8,000	\$ 5,000				
01-175-066-40626	Community Events (Sponsorships)	\$ 28	\$ 2,175	\$ 1,600	\$ 2,000	\$ 2,000	\$ 400	\$ 400				
01-175-066-40635	P2P Admin Fee	\$ 4,000	\$ 3,378	\$ 2,000	\$ 2,000	\$ 2,500	\$ -	\$ 500				
01-175-066-40904	Recovered Wages	\$ 71,955	\$ 80,000	\$ 138,767	\$ 138,767	\$ 149,081	\$ 7,300	\$ -				
01-175-066-41277	Day Camp	\$ 1,260	\$ 26,027	\$ 25,000	\$ 60,000	\$ 48,000	\$ 35,000	\$ 23,000				
01-175-149-41350	Canada Day - Sponsorship		\$ 2,000		\$ -	\$ -	\$ -	\$ -				
TOTAL OPERATING REVENUE:						\$ 47,852	\$ 154,619	\$ 65,100	\$ 204,054	\$ 182,000	\$ 138,954	\$ 116,900
OPERATING EXPENDITURES:												
01-175-072-60102	Salaries - Full Time	\$ 235,210	\$ 209,323	\$ 258,191	\$ 258,191	\$ 274,096	\$ -	\$ (15,905)				
01-175-072-60103	Salaries - Over Time	\$ 4,010	\$ 3,594	\$ 3,016	\$ 3,016	\$ 1,000	\$ -	\$ 2,016				
01-175-072-60104	Salaries - Part-time	\$ 71,955	\$ 80,000	\$ 138,767	\$ 138,767	\$ 149,081	\$ -	\$ (10,314)				
01-175-072-60120	Salaries - Contract	\$ 29,973	\$ 61,572		\$ -	\$ -	\$ -	\$ -				
	Benefits	\$ 86,544	\$ 97,503	\$ 119,723	\$ 119,723	\$ 128,557	\$ -	\$ (8,834)				
Total Salaries & Benefits						\$ 427,693	\$ 451,993	\$ 519,697	\$ 519,697	\$ 552,735	\$ -	\$ (33,038)
01-175-099-60254	Training & Development	\$ 5,181	\$ 6,215	\$ 6,000	\$ 8,000	\$ 7,000	\$ (2,000)	\$ (1,000)				
01-175-099-60301	Office Supplies	\$ 364	\$ 682	\$ 500	\$ 500	\$ 500	\$ -	\$ -				
01-175-099-60306	Advertising	\$ 7,122	\$ 10,847	\$ 7,500	\$ 7,500	\$ 9,000	\$ -	\$ (1,500)				
01-175-099-60311	Equipment Leases		\$ 402		\$ 1,000	\$ 1,000	\$ (1,000)	\$ (1,000)				
01-175-099-60312	General Insurance	\$ 10,910	\$ 12,334	\$ 13,966	\$ 13,966	\$ 14,385	\$ -	\$ (419)				
01-175-099-60316	Repairs & Maintenance					\$ 1,500	\$ -	\$ (1,500)				
01-175-099-60317	Miscellaneous	\$ 842	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -				
01-175-099-60320	Membership & Subscriptions	\$ 505	\$ 3,549	\$ 3,000	\$ 3,000	\$ 3,500	\$ -	\$ (500)				
01-175-099-60327	Communication	\$ 1,221	\$ 1,610	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ -				
01-175-099-60340	Fuel & Oil				\$ -	\$ -	\$ -	\$ -				
01-175-099-60346	Bank Fees & Interest		\$ 2,658	\$ 2,000	\$ 3,000	\$ 3,000	\$ (1,000)	\$ (1,000)				
01-175-099-60400	Mileage	\$ 429	\$ 454	\$ 500	\$ 1,000	\$ 700	\$ (500)	\$ (200)				
01-175-099-60627	Programs	\$ 9,548	\$ 10,838	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -				
01-175-099-60628	Community Events	\$ 24,437	\$ 25,749	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -				
01-175-099-60629	In Motion Health Promotion	\$ 1,688	\$ (1,500)	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -				
01-175-099-60832	Volunteer Recognition	\$ -	\$ 2,735	\$ 3,000	\$ 4,000	\$ 3,500	\$ (1,000)	\$ (500)				
01-175-099-60631	Special Events	\$ 500	\$ -		\$ 300	\$ -	\$ (300)	\$ -				
01-175-099-60677	March Break/Day Camp	\$ 2,193	\$ 1,907	\$ 3,000	\$ 6,000	\$ 3,000	\$ (3,000)	\$ -				
01-175-099-60680	Kingsville Music Society	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -				
01-175-099-60682	Music & Culture Events			\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -				
01-175-099-60681	Kingsville Military Museum	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -				
01-175-099-60780	SALC Program		\$ 52,763		\$ 55,000	\$ 55,000	\$ (55,000)	\$ (55,000)				
01-175-099-63112	Kingsville Block Parties	\$ 12,180	\$ 13,322	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -				
01-175-149-60785	Canada Day	\$ 15,443	\$ 12,251	\$ 18,000	\$ 26,000	\$ 18,000	\$ (8,000)	\$ -				
	Pollinate Kingsville	\$ 10,400	\$ 4,471	\$ 17,800	\$ -	\$ 4,300	\$ 17,800	\$ 13,500				
	Migration Festival	\$ 21,500	\$ 12,664	\$ 20,450	\$ 20,390	\$ 20,450	\$ 60	\$ -				
	Fantasy of Lights	\$ 37,900	\$ 30,692	\$ 36,200	\$ 37,200	\$ 39,800	\$ (1,000)	\$ (3,600)				
TOTAL OPERATING EXPENDITURES:						\$ 625,052	\$ 691,637	\$ 729,912	\$ 784,852	\$ 815,670	\$ (54,940)	\$ (85,757)
NET OPERATING REVENUES (EXPENSES):						\$ (577,199)	\$ (537,018)	\$ (664,812)	\$ (580,798)	\$ (633,670)	\$ 84,014	\$ 31,143
CONTRIBUTIONS TO (FROM) RESERVES:												
03-175-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
NET CONT. TO (FROM) RESERVES:						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):						\$ (577,199)	\$ (537,018)	\$ (664,812)	\$ (580,798)	\$ (633,670)	\$ 84,014	\$ 31,143
CAPITAL BUDGET												
CAPITAL REVENUE:												
01-175-058-40504	Provincial Grant	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -				
01-175-066-40524	Fundraising	\$ (25)	\$ -		\$ -	\$ -	\$ -	\$ -				
TOTAL CAPITAL REVENUE:						\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES:												
	From Capital Schedule	\$ 961	\$ -	\$ -	\$ 5,433	\$ -	\$ (5,433)	\$ -				
TOTAL CAPITAL EXPENDITURES:						\$ 961	\$ -	\$ -	\$ 5,433	\$ -	\$ (5,433)	\$ -
CONTRIBUTIONS TO RESERVES:												
03-175-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)				
CONTRIBUTIONS TO RESERVES:						\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)
REPAYMENT OF LONG-TERM DEBT:												
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
REPAYMENT OF LONG-TERM DEBT:						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CAPITAL EXPENDITURES:						\$ (961)	\$ -	\$ -	\$ (5,433)	\$ (5,500)	\$ (5,433)	\$ (5,500)
DEPARTMENTAL SURPLUS/(DEFICIT):						\$ (578,186)	\$ (537,018)	\$ (664,812)	\$ (586,231)	\$ (639,170)	\$ 78,581	\$ 25,643

Planning provides support and advice to Council to ensure growth and change are forward-thinking, responsible and sustainable. Staff guide residents, Council, landowners and developers through the land use planning and regulatory processes and research and develop new policies to support and implement responsible development.



Operating Budget (\$ dollars)

Planning	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$241,250	\$221,250	\$(20,000)
Expenses	818,849	735,291	(83,558)
Contribution to Reserves	-	-	-
Net Total	(577,599)	(514,041)	63,558

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	5.0	0.0	1.0	4.0	0.0	1.0	-1.0	0.0	0.0



402 active planning applications *in various stages of planning (pre-consultation, application, draft/final plan, inspections)*

10 Plans of Subdivision *in review with Town/County or in development.*

Growth Strategy *(Local Comprehensive Review, Main Street Policies, Master Servicing Study, etc) to strategically align planning, engineering and development initiatives.*

Customer Service - *Planning responds to approximately 20 calls a day. Inquiries do not necessarily result in planning application.*

Service Pressures:

- **Staffing** – Planner shortages in Ontario and ongoing legislative changes are straining staff capacity, limiting the ability to advance local planning policies, improve procedures, or implement long-term initiatives such as Zoning By-Law and official Plan amendments.
- **Policy** - Provincial regulation and Provincial/County/Local policy requirements create frustration for developers.
- **Applications** - Quality of applications, reports and studies impact timelines and create multiple rounds of reviews placing additional pressure on planning staff and increased expectations of developers.

Budget Pressures:

- Economic uncertainty is slowing development which impacts planning revenue stream.

PLANNING							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number	2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget	
OPERATING BUDGET								
OPERATING REVENUE:								
Committee of Adjustment	\$ 33,960	\$ 28,430	\$ 38,250	\$ 37,500	\$ 40,500	\$ (750)	\$ 2,250	
Official Plan and Zoning Amendments	\$ 39,350	\$ 69,425	\$ 99,500	\$ 40,500	\$ 48,250	\$ (59,000)	\$ (51,250)	
Plan of Subdivision/Condominium	\$ 10,000	\$ 10,200	\$ 40,000	\$ 26,000	\$ 43,250	\$ (14,000)	\$ 3,250	
Site Plan Control	\$ 80,950	\$ 57,440	\$ 62,250	\$ 64,000	\$ 66,750	\$ 1,750	\$ 4,500	
Other	\$ 9,185	\$ 7,443	\$ 1,250	\$ 21,687	\$ 22,500	\$ 20,437	\$ 21,250	
TOTAL OPERATING REVENUE:	\$ 173,445	\$ 172,938	\$ 241,250	\$ 189,687	\$ 221,250	\$ (51,563)	\$ (20,000)	
OPERATING EXPENDITURES:								
01-180-072-60102 Salaries - Full Time	\$ 304,134	\$ 375,511	\$ 562,645	\$ 448,145	\$ 488,242	\$ 114,500	\$ 74,403	
01-180-072-60103 Salaries - Overtime	\$ 2,672	\$ 2,445	\$ 2,516	\$ 2,516	\$ 3,924	\$ -	\$ (1,409)	
01-180-072-60104 Salaries - Part Time	\$ 22,549	\$ 12,654	\$ 14,414	\$ 14,414	\$ 29,405	\$ -	\$ (14,991)	
01-180-072-60120 Contracted Services	\$ -	\$ 16,124	\$ -	\$ -	\$ -	\$ -	\$ -	
01-180-072-60114 Committee Honourarium	\$ 8,377	\$ 8,028	\$ 8,377	\$ 8,377	\$ 8,377	\$ -	\$ -	
Benefits	\$ 90,723	\$ 112,944	\$ 174,347	\$ 174,347	\$ 153,192	\$ -	\$ 21,155	
Total Salaries & Benefits	\$ 428,454	\$ 527,706	\$ 762,299	\$ 647,799	\$ 683,141	\$ 114,500	\$ 79,158	
01-180-099-60254 Training & Development	\$ 5,180	\$ 4,753	\$ 9,000	\$ 6,000	\$ 9,000	\$ 3,000	\$ -	
01-180-099-60301 Office Supplies	\$ 3,182	\$ 2,382	\$ 2,500	\$ 400	\$ 1,000	\$ 2,100	\$ 1,500	
01-180-099-60303 Postage Supplies	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	
01-180-099-60305 Courier & Express	\$ -	\$ 404	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
01-180-099-60306 Advertising	\$ 3,102	\$ 841	\$ 2,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	
01-180-099-60317 Miscellaneous	\$ 128	\$ 1,370	\$ 1,000	\$ 250	\$ 1,000	\$ 750	\$ -	
01-180-099-60319 Professional Services	\$ 346	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	
01-180-099-60320 Membership & Subscription	\$ 1,628	\$ 1,687	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	
01-180-099-60326 Professional Fees (Legal, Eng, OMB)	\$ 968	\$ 47,657	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	
01-180-099-60327 Communication	\$ 1,099	\$ 1,668	\$ 1,800	\$ 1,300	\$ 1,800	\$ 500	\$ -	
01-180-099-60358 Small Capital	\$ -	\$ 387	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
Heritage Committee	\$ 7,948	\$ 8,112	\$ 10,750	\$ 200	\$ 7,850	\$ 10,550	\$ 2,900	
01-180-099-60400 Mileage	\$ 717	\$ 113	\$ 500	\$ 500	\$ 500	\$ -	\$ -	
TOTAL OPERATING EXPENDITURES:	\$ 452,753	\$ 607,277	\$ 818,849	\$ 686,449	\$ 735,291	\$ 132,400	\$ 83,558	
NET OPERATING REVENUES (EXPENSES):	\$ (279,308)	\$ (434,339)	\$ (577,599)	\$ (496,762)	\$ (514,041)	\$ 80,837	\$ 63,558	
CONTRIBUTIONS TO (FROM) RESERVES:								
03-180-032-41700 Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03-180-440-80100 Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET CONT. TO (FROM) RESERVES:	\$ -	\$ -						
OPERATING SURPLUS/(DEFICIT):	\$ (279,308)	\$ (434,339)	\$ (577,599)	\$ (496,762)	\$ (514,041)	\$ 80,837	\$ 63,558	
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-180-032-41710 Transfer from Res. - Capital	\$ 43,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03-180-032-41720 Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CAPITAL REVENUE:	\$ 43,650	\$ -	\$ -					
CAPITAL EXPENDITURES:								
From Capital Schedule	\$ 59,286	\$ 2,695	\$ -	\$ 15,112	\$ -	\$ (15,112)	\$ -	
TOTAL CAPITAL EXPENDITURES:	\$ 59,286	\$ 2,695	\$ -	\$ 15,112	\$ -	\$ (15,112)	\$ -	
CONTRIBUTIONS TO RESERVES:								
03-180-440-80300 Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CONTRIBUTIONS TO RESERVES	\$ -	\$ -						
REPAYMENT OF LONG-TERM DEBT:								
Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
REPAYMENT OF LONG-TERM DEBT:	\$ -	\$ -						
NET CAPITAL EXPENDITURES:	\$ (15,636)	\$ (2,695)	\$ -	\$ (15,112)	\$ -	\$ (15,112)	\$ -	
DEPARTMENTAL SURPLUS/(DEFICIT):	\$ (294,944)	\$ (437,034)	\$ (577,599)	\$ (511,874)	\$ (514,041)	\$ 65,725	\$ 63,558	

Financial Services is responsible for financial reporting, budget preparation, property tax billing, accounts payable, payroll, cash management, investing, and general reception at Town Hall. This department is also responsible for overseeing **Customer Service**.



Operating Budget (\$ dollars)

Financial Services	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$1,901,900	\$2,050,400	\$148,500
Expenses	1,595,693	1,713,563	117,870
Contribution to Reserves	(14,585)	-	14,585
Net Total	320,792	336,837	16,045

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	8.3	0.0	0.0	8.3	0.0	0.0	0.0	0.0	0.0



\$60M+ operating & capital budget managed

10,317 taxation invoices issued in 2025.

9,895+ vendor invoices processed each year.

Clean Audit Report, every year.

Service Pressures:

- Requests from staff and residents to modernize processes and create more online services.
- 2026 will begin transition to new Financial Software (expires 2029). This project will have a significant impact to all staff in department.
- Continued focus on improving customer service experience.
- Significant Capital Expenditures increase pressure on cash management strategies.
- Heightened fraud risk with both traditional and electronic fund transfers.

Budget Pressures:

- Inflationary increases across all departments makes it difficult to manage budgets.
- Declining interest rates reduces investment income.
- Extensive capital project program draws reserve balances.
- High transaction costs (i.e. credit card fees) associated with online services.

FINANCIAL SERVICES							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-112-058-40502	Provincial Grants - OMPF	\$ 614,100	\$ 524,500	\$ 524,500	\$ 524,500	\$ 566,500	\$ -	\$ 42,000
01-112-061-40655	Program Support - Build. & Water	\$ 453,000	\$ 531,000	\$ 621,000	\$ 621,000	\$ 631,000	\$ -	\$ 10,000
01-112-066-40904	Recovered Wages	\$ 2,170	\$ 1,164	\$ -	\$ 626	\$ -	\$ 626	\$ -
01-112-066-41210	Revenue - General - Tax Cert	\$ 27,225	\$ 33,533	\$ 36,000	\$ 36,000	\$ 33,500	\$ -	\$ (2,500)
01-112-066-41230	Revenue - Building/Zoning Cert	\$ 14,300	\$ 28,150	\$ 21,000	\$ 5,250	\$ 23,000	\$ (15,750)	\$ 2,000
01-112-066-41259	HST Payroll Rebates	\$ 5,570	\$ 5,707	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	\$ -
01-112-066-41260	NSF Cheques	\$ 1,100	\$ 1,675	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-112-066-41270	Miscellaneous Revenue	\$ 11,376	\$ 10,146	\$ 8,000	\$ 28,000	\$ 10,000	\$ 20,000	\$ 2,000
01-112-066-41310	Penalties & Interest	\$ 332,752	\$ 380,140	\$ 325,000	\$ 400,000	\$ 380,000	\$ 75,000	\$ 55,000
01-112-066-41410	Investment Income - Other	\$ 821,036	\$ 791,736	\$ 360,000	\$ 580,000	\$ 400,000	\$ 220,000	\$ 40,000
TOTAL OPERATING REVENUE:		\$ 2,282,629	\$ 2,307,752	\$ 1,901,900	\$ 2,201,776	\$ 2,050,400	\$ 299,876	\$ 148,500
OPERATING EXPENDITURES:								
01-112-072-60102	Salaries - Full Time	\$ 608,856	\$ 659,025	\$ 736,467	\$ 739,767	\$ 800,695	\$ (3,300)	\$ (64,228)
01-112-072-60103	Salaries - Over-time	\$ 84	\$ 160	\$ 3,016	\$ 3,016	\$ 2,070	\$ -	\$ 946
01-112-072-60104	Salaries - Part Time	\$ 4,543	\$ 13,123	\$ 7,207	\$ 7,207	\$ -	\$ -	\$ 7,207
	Benefits	\$ 224,955	\$ 267,383	\$ 276,912	\$ 138,912	\$ 308,561	\$ 138,000	\$ (31,649)
Total Salaries & Benefits		\$ 838,439	\$ 939,691	\$ 1,023,602	\$ 888,902	\$ 1,111,327	\$ 134,700	\$ (87,725)
01-112-072-60120	Contracted Services	\$ 8,372	\$ 53,947	\$ -	\$ 21,175	\$ -	\$ (21,175)	\$ -
01-112-098-60254	Training & Development	\$ 6,650	\$ 9,270	\$ 13,500	\$ 12,150	\$ 13,500	\$ 1,350	\$ -
01-112-099-60254	General--Materials & Supplies	\$ -	\$ -	\$ -	\$ 422	\$ -	\$ (422)	\$ -
01-112-099-60301	Office Supplies	\$ 16,860	\$ 17,717	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	\$ -
01-112-099-60303	Postage / Courier	\$ 42,041	\$ 42,012	\$ 49,340	\$ 49,340	\$ 50,000	\$ -	\$ (660)
01-112-099-60304	Postage Meter Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-112-099-60306	Advertising	\$ 3,547	\$ 2,674	\$ 2,000	\$ 2,800	\$ 3,100	\$ (800)	\$ (1,100)
01-112-099-60310	Computer Consultants	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
01-112-099-60311	Equipment Leases	\$ 16,668	\$ 11,435	\$ 17,850	\$ 17,850	\$ 17,850	\$ -	\$ -
01-112-099-60314	Utilities	\$ 36,566	\$ 40,405	\$ 35,000	\$ 37,000	\$ 37,000	\$ (2,000)	\$ (2,000)
01-112-099-60315	Facility Maintenance	\$ 27,260	\$ 40,148	\$ 19,500	\$ 32,000	\$ 19,500	\$ (12,500)	\$ -
01-112-099-60316	Equipment Repair	\$ 2,169	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
01-112-099-60317	Miscellaneous	\$ 4,847	\$ (2,080)	\$ 3,000	\$ 3,000	\$ 1,000	\$ -	\$ 2,000
01-112-099-60319	Professional Services	\$ -	\$ 17,735	\$ -	\$ 267	\$ -	\$ (267)	\$ -
01-112-099-60320	Memberships & Subscriptions	\$ 3,359	\$ 3,232	\$ 3,567	\$ 3,600	\$ 5,500	\$ (33)	\$ (1,933)
01-112-099-60326	Professional Fees - Audit	\$ 52,376	\$ 27,933	\$ 27,300	\$ 27,300	\$ 27,300	\$ -	\$ -
01-112-099-60327	Communication	\$ 4,385	\$ 4,128	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	\$ -
01-112-099-60341	Janitorial	\$ 26,457	\$ 18,167	\$ 29,150	\$ 29,150	\$ 32,065	\$ -	\$ (2,915)
01-112-099-60345	Licenses & Permits	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -
01-112-099-60346	Bank Fees & Interest	\$ 11,645	\$ 12,567	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ -
01-112-099-60358	Small Capital	\$ 128	\$ 3,191	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-112-099-60366	Funding Agreement - TMC / ECNP	\$ -	\$ 26,417	\$ 20,585	\$ 26,417	\$ 6,000	\$ (5,832)	\$ 14,585
01-112-099-60378	Funding Agreement - LAFHT	\$ 59,125	\$ 59,125	\$ -	\$ -	\$ -	\$ -	\$ -
01-112-200-60390	Donations & Grants	\$ 76,500	\$ 58,000	\$ 60,000	\$ 52,000	\$ 60,000	\$ 8,000	\$ -
01-112-099-60400	Mileage	\$ 109	\$ 47	\$ 200	\$ 200	\$ 200	\$ -	\$ -
01-112-420-60950	ERCA	\$ 242,711	\$ 216,078	\$ 226,000	\$ 255,190	\$ 264,122	\$ (29,190)	\$ (38,122)
01-112-420-60970	Erie Shore Transit	\$ 14,000	\$ 12,380	\$ 22,500	\$ 22,500	\$ 22,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 1,494,213	\$ 1,616,658	\$ 1,595,693	\$ 1,520,862	\$ 1,713,563	\$ 74,831	\$ (117,870)
NET OPERATING REVENUES (EXPENSES):		\$ 788,416	\$ 691,094	\$ 306,207	\$ 680,914	\$ 336,837	\$ 374,708	\$ 30,630
CONTRIBUTIONS TO (FROM) RESERVES:								
03-112-032-41799	Prior Year (Surplus)/Deficit	\$ -	\$ (933,193)	\$ -	\$ -	\$ -	\$ -	\$ -
03-112-032-41700	Trans. from Res. - Working Cap.	\$ (7,500)	\$ (26,417)	\$ (20,585)	\$ (47,085)	\$ (6,000)	\$ (26,500)	\$ 14,585
03-112-440-80100	Transfer to Res. - Working Cap.	\$ 6,000	\$ 1,929,684	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ (1,500)	\$ 970,074	\$ (14,585)	\$ (41,085)	\$ -	\$ (26,500)	\$ 14,585
OPERATING SURPLUS/(DEFICIT):		\$ 789,916	\$ (278,981)	\$ 320,792	\$ 721,999	\$ 336,837	\$ 401,208	\$ 16,045
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-112-058-40504	Grants - Provincial	\$ 24,499	\$ -	\$ -	\$ -	\$ 59,333	\$ -	\$ 59,333
03-112-032-41710	Transfer from Res. - Capital	\$ 12,523	\$ -	\$ -	\$ -	\$ 90,467	\$ -	\$ 90,467
TOTAL CAPITAL REVENUE:		\$ 48,819	\$ -	\$ -	\$ -	\$ 149,800	\$ -	\$ 149,800
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 97,317	\$ 7,108	\$ -	\$ -	\$ 300,000	\$ -	\$ (300,000)
TOTAL CAPITAL EXPENDITURES:		\$ 97,317	\$ 7,108	\$ -	\$ -	\$ 300,000	\$ -	\$ (300,000)
CONTRIBUTIONS TO RESERVES:								
03-112-440-80300	Transfer to Res. - Property Acquisition & Development	\$ 200,000	\$ 400,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ 200,000	\$ 400,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:								
01-112-099-60396	OILC (2016) - Office Expansion	\$ 122,740	\$ 125,902	\$ 135,022	\$ 131,673	\$ 135,022	\$ 3,349	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ 135,022	\$ -	\$ -				
NET CAPITAL EXPENDITURES:		\$ (383,520)	\$ (542,130)	\$ (935,022)	\$ (935,022)	\$ (1,085,222)	\$ -	\$ (150,200)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ 406,396	\$ (821,111)	\$ (614,230)	\$ (213,023)	\$ (748,385)	\$ 401,208	\$ (134,155)

The Clerk's Office is responsible for delivering the following services: Council/Committee support, By-law preparation and Records Management, Information and Privacy Compliance, Corporate Accessibility for Ontarians with Disabilities Act (AODA) Compliance, Licensing and Permits, Vital Statistics and Animal Control.



Operating Budget (\$ dollars)

Clerks	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$202,700	\$64,450	\$(138,250)
Expenses	589,051	761,628	172,578
Contribution to Reserves	32,500	(165,000)	(197,500)
Net Total	(418,851)	(532,178)	(113,328)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	4.0	0.0	1.0	4.0	0.0	1.0	0.0	0.0	0.0

	<p>As of September 2025:</p> <p>34 Meetings</p> <p>161 Council Resolutions</p> <p>58 By-laws Passed</p>	<p>121 Short-Term Rental Applications Received (as of September 2025)</p>
	<p>25 Freedom of Information Requests Processed</p>	<p>360 licences, permits, and vouchers issued to date (167 BLRH, 119 Spay and Neuter, 25 Marriage, 25 Taxi, 11 Lottery, 3 Mobile Refreshment, & 6 noise)(as of September)</p>

Service Pressures:

- Additional licensing services being provided due to Boarding, Lodging, Rooming & Housing (BLRH) and Short Term Rental (STR) By-laws.
- Ongoing compliance with the Accessibility for Ontarians with Disabilities Act (AODA).
- Year-over-year increase in the number of Freedom of Information Requests.
- Increasing need to develop and implement a corporate-wide Records Management Program.
- The 2026 Municipal Election will consume a significant amount of staff and external resources to ensure the election is conducted in a fair, transparent, and accessible manner.

Budget Pressures:

- Municipal Election costs are significant. The Town is applying reserves to mitigate tax impact.

CLERKS							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-115-066-40904	Recovered Wages		\$ 1,159		\$ 2,500		\$ 2,500	\$ -
01-115-064-41110	Licences & Permits - Hunting	\$ 819	\$ 159		\$ -		\$ -	\$ -
01-115-064-41150	Licences & Permits - Lottery	\$ 2,669	\$ 1,851	\$ 1,700	\$ 1,000	\$ 1,700	\$ (700)	\$ -
01-115-064-41180	Licences & Permits - Marriage	\$ 11,205	\$ 8,370	\$ 8,000	\$ 4,500	\$ 8,000	\$ (3,500)	\$ -
01-115-064-41182	Licences & Permits - Taxi	\$ 3,400	\$ 1,800	\$ 2,000	\$ 1,000	\$ 2,000	\$ (1,000)	\$ -
01-115-064-41183	Appeals Fees (Planning)	\$ 455	\$ 390	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-115-064-41187	Licences & Permits - Mobile Refreshments	\$ 1,750	\$ 1,250	\$ 1,000	\$ 1,000	\$ 750	\$ -	\$ (250)
01-115-064-41188	Boarding, Lodging and Rooming License		\$ 17,100	\$ 20,000	\$ 1,400	\$ 20,000	\$ (18,600)	\$ -
01-115-064-41189	Short Term Rental Licensing		\$ 7,000	\$ 159,000	\$ 100,000	\$ 20,000	\$ (59,000)	\$ (139,000)
01-115-064-41190	Licences & Permits - Noise		\$ -		\$ 300	\$ 500	\$ 300	\$ 500
01-115-066-41235	Marriage Solemnization	\$ 11,789	\$ 10,077	\$ 9,000	\$ 3,500	\$ 9,000	\$ (5,500)	\$ -
01-115-066-41270	Miscellaneous Revenue	\$ 2,555	\$ 915	\$ 500	\$ 1,000	\$ 1,000	\$ 500	\$ 500
01-115-066-41284	Freedom of Information Requests	\$ 410	\$ 638	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -
TOTAL OPERATING REVENUE:		\$ 35,051	\$ 50,709	\$ 202,700	\$ 118,700	\$ 64,450	\$ (84,000)	\$ (138,250)
OPERATING EXPENDITURES:								
01-115-072-60102	Salaries - Full Time	\$ 252,119	\$ 303,971	\$ 396,258	\$ 357,035	\$ 376,931	\$ (39,223)	\$ 19,327
01-115-072-60103	Salaries - Over-time	\$ 1,944	\$ 3,564	\$ 3,016	\$ 3,016	\$ 500	\$ -	\$ 2,516
01-115-072-60104	Salaries - Part Time	\$ 3,935	\$ 7,933	\$ 7,207	\$ 7,207	\$ 14,703	\$ -	\$ (7,495)
01-115-072-60120	Salaries - Contracts	\$ 15,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 95,585	\$ 115,712	\$ 134,120	\$ 134,120	\$ 121,145	\$ -	\$ 12,975
	Total Salaries & Benefits	\$ 368,966	\$ 431,180	\$ 540,601	\$ 501,378	\$ 513,278	\$ (39,223)	\$ 27,322
01-115-072-60129	Marriage Solemnizers	\$ 9,042	\$ 8,148	\$ 8,000	\$ 4,000	\$ 8,000	\$ (4,000)	\$ -
01-115-098-60254	Training & Development	\$ 1,306	\$ 3,557	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	\$ -
01-115-099-60301	Office Supplies	\$ 1,853	\$ 3,675	\$ 2,000	\$ 4,087	\$ 3,000	\$ 2,087	\$ (1,000)
01-115-099-60303	Postage / Courier	\$ 39	\$ 54	\$ 100	\$ 100	\$ 100	\$ -	\$ -
01-115-099-60306	Advertising	\$ -	\$ 1,156	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-115-099-60310	STR Compliance Monitoring			\$ 14,000	\$ 34,552	\$ 14,200	\$ 20,552	\$ (200)
01-115-099-60311	Equipment Leases	\$ 3,797	\$ 3,934	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
01-115-099-60317	Miscellaneous	\$ 798	\$ 2,422	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01-115-099-60320	Memberships & Subscriptions	\$ 1,661	\$ 1,210	\$ 1,350	\$ 1,350	\$ 1,500	\$ -	\$ (150)
01-115-099-60325	Election Costs	\$ 16,138	\$ 2,417	\$ 2,000	\$ 2,500	\$ 200,000	\$ 500	\$ (198,000)
01-115-099-60327	Communication	\$ 1,012	\$ 494	\$ 600	\$ 600	\$ 600	\$ -	\$ -
01-115-099-60345	Licences & Permits	\$ 4,800	\$ 2,400	\$ 5,000	\$ 250	\$ 5,000	\$ (4,750)	\$ -
01-115-099-60358	Small Capital	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ (1,500)	\$ -
01-115-099-60400	Mileage	\$ 72	\$ 99	\$ 200	\$ 1,000	\$ 750	\$ 800	\$ (550)
	Accessibility	\$ 2,014	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 411,498	\$ 460,744	\$ 589,051	\$ 563,517	\$ 761,628	\$ (25,534)	\$ (172,578)
NET OPERATING REVENUES (EXPENSES):		\$ (376,447)	\$ (410,035)	\$ (386,351)	\$ (444,817)	\$ (697,178)	\$ (58,466)	\$ (310,828)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-115-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
03-115-440-80100	Transfer to Res. - Election	\$ 12,315	\$ 32,500	\$ 32,500	\$ 32,500	\$ (165,000)	\$ -	\$ (197,500)
NET CONT. TO (FROM) RESERVES:		\$ 12,315	\$ 32,500	\$ 32,500	\$ 32,500	\$ (165,000)	\$ -	\$ (197,500)
OPERATING SURPLUS/(DEFICIT):		\$ (388,762)	\$ (442,535)	\$ (418,851)	\$ (477,317)	\$ (532,178)	\$ (58,466)	\$ (113,328)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-115-058-40504	Grants - Provincial	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
01-115-032-41710	Transfer from Res. - Capital	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
01-115-032-41720	Transfer from Res. - DC	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule		\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (388,762)	\$ (442,535)	\$ (418,851)	\$ (477,317)	\$ (532,178)	\$ (58,466)	\$ (113,328)

Legal Services is responsible for providing legal advice to Town departments and Council, prosecuting by-law and Building Code offences; reviewing and preparing legal agreements; representing the Town before the courts and administrative tribunals; managing insurance claims; property registrations and transactions.



Operating Budget (\$ dollars)

Legal Services	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$200	\$200	\$-
Expenses	690,291	684,750	(5,541)
Contribution to Reserves	-	-	-
Net Total	(690,091)	(684,550)	(5,541)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	3.0	0.0	0.0	2.0	0.0	0.0	-1.0	0.0	0.0

Service Pressures:

- Many competing time-sensitive files.
- Increasingly complex and litigious environment results in high demand for internal legal support.
- Wide variety of legal expertise required: Corporate, Commercial, Real Estate, Planning & Development, Environmental, Labour & Employment, WSIB, Human Rights, Personal Injury, Prosecutions, and Risk Management.

Budget Pressures:

- Finding the right balance between outsourcing legal services versus use of in-house staff.
- Rising municipal insurance premiums and claims.

LEGAL							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-113-066-41270	Miscellaneous Revenue	\$ 712	\$ 350	\$ 200	\$ 650	\$ 200	\$ 450	\$ -
TOTAL OPERATING REVENUE:		\$ 712	\$ 350	\$ 200	\$ 650	\$ 200	\$ 450	\$ -
OPERATING EXPENDITURES:								
01-113-072-60102	Salaries - Full Time	\$ 200,234	\$ 187,290	\$ 223,780	\$ 233,875	\$ 255,000	\$ (10,095)	\$ (31,220)
01-113-072-60103	Salaries - Over-time	\$ 2,868	\$ 156	\$ 500	\$ -	\$ 500	\$ 500	\$ -
01-113-072-60104	Salaries - Part Time	\$ -	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 55,083	\$ 56,055	\$ 68,853	\$ 68,853	\$ 77,448	\$ -	\$ (8,595)
Total Salaries & Benefits		\$ 258,185	\$ 243,874	\$ 293,133	\$ 302,728	\$ 332,948	\$ (9,595)	\$ (39,815)
01-113-072-60120	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-113-098-60254	Training & Development	\$ 5,497	\$ 3,035	\$ 8,000	\$ 8,000	\$ 9,000	\$ -	\$ (1,000)
01-113-099-60301	Office Supplies	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -
01-113-099-60303	Postage / Courier	\$ -	\$ 45	\$ 500	\$ 50	\$ 500	\$ 450	\$ -
01-113-099-60312	General Insurance	\$ 217,512	\$ 248,868	\$ 238,148	\$ 238,148	\$ 190,293	\$ -	\$ 47,856
01-113-099-60313	Gen. Insurance Deductible	\$ 137,009	\$ 165,494	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
01-113-099-60317	Miscellaneous	\$ 387	\$ 317	\$ 1,350	\$ 1,350	\$ 1,600	\$ -	\$ (250)
01-113-099-60319	Professional Services - Legal	\$ 24,418	\$ 92,008	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
01-113-099-60320	Memberships & Subscriptions	\$ 7,971	\$ 4,293	\$ 6,160	\$ 5,000	\$ 6,760	\$ 1,160	\$ (600)
01-113-099-60327	Communication	\$ 1,099	\$ 1,111	\$ 1,200	\$ 1,200	\$ 1,800	\$ -	\$ (600)
01-113-099-60358	Small Capital	\$ -	\$ 10	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
01-113-099-60400	Mileage	\$ 65	\$ 264	\$ 100	\$ 150	\$ 150	\$ (50)	\$ (50)
TOTAL OPERATING EXPENDITURES:		\$ 652,143	\$ 759,318	\$ 690,291	\$ 696,626	\$ 684,750	\$ (6,335)	\$ 5,541
NET OPERATING REVENUES (EXPENSES):		\$ (651,431)	\$ (758,968)	\$ (690,091)	\$ (695,976)	\$ (684,550)	\$ (5,885)	\$ 5,541
CONTRIBUTIONS TO (FROM) RESERVES:								
03-113-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-113-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ -					
OPERATING SURPLUS/(DEFICIT):		\$ (651,431)	\$ (758,968)	\$ (690,091)	\$ (695,976)	\$ (684,550)	\$ (5,885)	\$ 5,541
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-113-058-40504	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-113-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-113-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (651,431)	\$ (758,968)	\$ (690,091)	\$ (695,976)	\$ (684,550)	\$ (5,885)	\$ 5,541

Information Technology supports the efficient delivery of municipal services by automating business processes, expanding online services, and integrating various software platforms and databases. IT provides a secure environment for sensitive data that is resilient to cyber threats and potential service disruptions.



Operating Budget (\$ dollars)

Information Technology	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	-	-	-
Expenses	\$865,223	\$917,988	\$52,765
Contribution to Reserves	-	-	-
Net Total	(865,223)	(917,988)	(52,765)

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0



110 user computers, **16** Servers & **90** Smart Devices supported.

46+ software licenses maintained.

1,499 Support Tickets to date in (Sept) 2025.

6 Cloud based Services

Service Pressures:

- Ongoing security threats require constant monitoring and frequent upgrades to firewalls, back-ups and testing/training staff.
- Increased dependence on technology for service delivery reduces the acceptable threshold for "downtime"
- The replacement of the Town's Financial Software in 2026 will significantly increase demand on staff resources.
- An increase in the number of staff and electronic devices, increases the volume of support tickets.

Budget Pressures:

- Annual Software as a Service (SaaS) licensing fees are increasing as the organization introduces more "cloud-based" platforms.
- Increased life-cycle reserve contributions required to replace IT devices/equipment as they reach end of service life.

INFORMATION TECHNOLOGY							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-114-058-40502	Provincial Grants (Modernization)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-114-066-40904	Recovered Wages	\$ 2,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-114-066-41270	Misc. Revenue	\$ 1,270	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ 3,440	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES:								
01-114-072-60102	Salaries - Full Time	\$ 237,918	\$ 301,822	\$ 316,689	\$ 318,156	\$ 332,026	\$ (1,467)	\$ (15,337)
01-114-072-60103	Salaries - Over-time	\$ 105	\$ 98	\$ 2,789	\$ 100	\$ 1,160	\$ 2,689	\$ 1,629
01-114-072-60104	Salaries - Part-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 69,272	\$ 88,100	\$ 95,770	\$ 95,770	\$ 102,848	\$ -	\$ (7,077)
Total Salaries & Benefits		\$ 307,296	\$ 390,020	\$ 415,248	\$ 414,026	\$ 436,033	\$ 1,222	\$ (20,785)
01-114-098-60254	Training & Development	\$ 4,101	\$ 3,443	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
01-114-099-60256	Seminar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-114-099-60301	Office Supplies	\$ 962	\$ 267	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-114-099-60302	Computer Supplies	\$ 476	\$ 9,306	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-114-099-60305	Postage/Courier	\$ -	\$ -	\$ 120	\$ 120	\$ -	\$ -	\$ 120
01-114-099-60308	Office Machine Maintenance	\$ -	\$ 180	\$ 1,100	\$ 1,100	\$ 500	\$ -	\$ 600
01-114-099-60309	Computer Licensing	\$ 225,092	\$ 282,311	\$ 380,355	\$ 380,355	\$ 419,955	\$ -	\$ (39,600)
01-114-099-60312	Cyber Insurance	\$ 29,700	\$ 29,700	\$ 29,700	\$ 29,700	\$ 30,000	\$ -	\$ (300)
01-114-099-60358	Small Capital	\$ 7,692	\$ 11,517	\$ 18,000	\$ 30,000	\$ 10,000	\$ (12,000)	\$ 8,000
01-114-099-60470	Cyber Security	\$ 636	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
01-114-099-60310	Computer Consultants	\$ 95	\$ 1,431	\$ 5,000	\$ 250	\$ 5,000	\$ 4,750	\$ -
01-114-099-60317	Miscellaneous	\$ 5,612	\$ 4,419	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
01-114-099-60320	Memberships & Subscriptions	\$ -	\$ 463	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-114-099-60327	Communication	\$ 1,902	\$ 1,904	\$ 1,400	\$ 1,900	\$ 1,900	\$ (500)	\$ (500)
01-114-099-60400	Mileage	\$ 358	\$ 543	\$ 300	\$ 500	\$ 600	\$ (200)	\$ (300)
TOTAL OPERATING EXPENDITURES:		\$ 583,922	\$ 735,504	\$ 865,223	\$ 870,951	\$ 917,988	\$ (5,728)	\$ (52,765)
NET OPERATING REVENUES (EXPENSES):		\$ (580,482)	\$ (734,192)	\$ (865,223)	\$ (870,951)	\$ (917,988)	\$ (5,728)	\$ (52,765)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-114-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-114-440-80100	Transfer to Res. - Working Cap.	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT):		\$ (580,482)	\$ (766,192)	\$ (865,223)	\$ (870,951)	\$ (917,988)	\$ (5,728)	\$ (52,765)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-114-058-40504	Grants - Provincial - Modernization	\$ 32,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-114-058-40504	Grants - Provincial - Safe Restart	\$ 9,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-114-066-41510	Sale of Equipment	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ (500)	\$ -
03-114-032-41710	Transfer from Res. - Capital	\$ -	\$ 25,085	\$ 78,000	\$ 78,000	\$ 130,000	\$ -	\$ 52,000
03-114-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 42,469	\$ 25,085	\$ 78,000	\$ 77,500	\$ 130,000	\$ (500)	\$ 52,000
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 80,520	\$ 73,969	\$ 199,000	\$ 199,000	\$ 130,000	\$ -	\$ 69,000
TOTAL CAPITAL EXPENDITURES:		\$ 80,520	\$ 73,969	\$ 199,000	\$ 199,000	\$ 130,000	\$ -	\$ 69,000
CONTRIBUTIONS TO (FROM) RESERVES:								
03-114-440-80300	Transfer to Res. - Capital	\$ 28,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 80,000	\$ -	\$ (30,000)
CONTRIBUTIONS TO RESERVES		\$ 28,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 80,000	\$ -	\$ (30,000)
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CAPITAL EXPENDITURES:		\$ (66,051)	\$ (73,884)	\$ (171,000)	\$ (171,500)	\$ (80,000)	\$ (500)	\$ 91,000
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (646,533)	\$ (840,076)	\$ (1,036,223)	\$ (1,042,451)	\$ (997,988)	\$ (6,228)	\$ 38,235

\$

NOTES: BUILDING BUDGET INCLUDES LICENSING COSTS FOR NEW PERMITTING SOFTWARE
NOTES: WATER BUDGET INCLUDES LICENSING FOR LOCATE SOFTWARE

Computer Licensing

Account Number		2023 Budget	2024 Budget	2025 Budget	2026 Budget - DRAFT
Computer Maintenance					
01-114-099-60309	ACS After hour Support	2,450	2,450	2,450	2,450
	Agenda Management System	27,000	33,400	39,500	43,000
	Antivirus Software	3,150	3,150	3,150	3,150
	Asset Management Software Maintenance	3,500	3,500	3,700	3,900
	Backup/Restore Software	1,600	1,600	1,600	1,600
	Barracuda Web Filter 410	5,400	5,400	0	
	BCP / IT Strategy Service			9,000	9,000
	Computer Repairs	3,500	3,500	3,500	3,500
	Domain Renewals	1,800	1,800	1,800	1,800
	Electronic Document and Records Management System	33,100	33,100	34,000	36,000
	Electronic Drawing Software	1,500	2,500	3,500	3,500
	Email Archiving Service	1,750	1,750	6,000	6,000
	Email Phishing Software	1,500	1,500	1,500	1,500
	Facility Security Software	1,700	1,700	1,700	1,700
	Facility Security Software Maintenance	1,000	1,000	1,000	1,000
	Financial Software Maintenance (To be Replaced)	38,200	38,200	44,500	50,000
	Fire Extrication Software	1,350	1,350	1,350	1,350
	Fire Record Management Software Maintenance	3,500	3,500	3,500	3,500
	Fuel Access System	2,500	2,500	2,500	2,500
	GIS Software Maintenance	7,900	7,900	10,000	12,000
	HR Recruitment Platform			5,980	5,980
	Legal Case Law Service				4,000
	Mass notification System	9,500	9,500	10,500	10,500
	Mobile Device Management Service	3,500	4,000	4,000	4,000
	Multifactor Authentication Software	6,500	7,000	7,000	8,500
	NetCrunch Maintenance	2,500	0	0	
	Network Equipment Maintenance Contract	7,500	7,500	7,500	6,000
	Network Management Detection Service			12,000	12,000
	Network Monitoring Software	3,500	3,500	3,500	3,500
	Barracuda Webfilter Grovedale	0	0	0	
	Barracuda Webfilter Unico	0	0	0	
	Barracuda Web Filter for BIA	0	0	0	
	Network Security and Web Filtering	4,500	4,500	5,000	5,000
	Office Productivity Software Licenses	2,100	32,000	25,000	32,000
	Online Citizen Engagement Platform Service		15,000	16,000	17,000
	Online Conferencing Service	750	750	750	750
	Online Training Portal			22,600	36,000
	Ontario Municipal Records Management System	375	375	375	375
	Operating System / Software Maintenance	15,500	15,500	15,500	15,000
	Password Security Software	300	300	300	300
	PDF Viewing Software	6,500	7,500	16,000	17,000
	Phone Line Accessibility Service		2,100	2,100	2,100
	Planning/Building Electric Permitting Service	12,000	12,000	12,000	12,000
	Planning/Building Electronic Plans Review		1,200	1,200	1,200
	Power Backup Software Maintenance	2,050	2,050	2,000	2,000
	Recreation Scheduling Broadcasting Software		2,000	2,000	2,000
	Recreation Software Maintenance	4,100	4,100	5,000	5,500
	Remote Control Management Software	3,500	3,500	3,500	3,500
	Road Condition/Maintenance Software	6,500	6,500	6,500	6,500
	Spam Protection Service	5,400	5,400	6,000	6,000
	Webex Conference software	660	660	0	0
	Webmapping Service	1,050	1,050	1,050	1,050
	Website Accessibility Service	2,000	2,000	2,000	2,000
	Website Activity Service	2,000	2,000	2,000	2,000
	Website Hosting Fees	8,750	8,750	8,750	8,750
TOTALS:		\$ 253,435	\$ 310,535	\$ 380,355	\$ 419,955

Animal Control services offer animal welfare solutions to the community. We ensure the humane treatment of animals while keeping our community safe.



Operating Budget (\$ dollars)

Animal Control	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$18,000	\$10,000	\$(8,000)
Expenses	66,550	66,500	-
Contribution to Reserves	-	-	-
Net Total	(48,550)	(56,550)	(8,000)

	26 dogs reunited with their owners (to date in 2025) (on par with 2024)	265 calls responded by Animal Control officer (to date in 2025) (13% decrease from 2024)
	119 cat spay and neuter vouchers Issued (to date in 2025) (32% decrease from 2024)	42 roadkill pick-ups (to date in 2025) (36% decrease from 2024)

Service Pressures:

- Noticeable increase in wildlife trapping due to a high incidence of animal distemper in the region.
- Increasing amount of animal control related calls and complaints.
- Animal control depends on dog and cat owners taking proactive measures to keep animals contained responsibly.

Budget Pressures:

- An aging pound facility with unpredictable maintenance and repair costs.

ANIMAL CONTROL							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-120-064-41140	Licences - Dog & Kennels	\$ 31,559	\$ 19,484	\$ 18,000	\$ 10,000	\$ 10,000	\$ (8,000)	\$ (8,000)
TOTAL OPERATING REVENUE:		\$ 31,559	\$ 19,484	\$ 18,000	\$ 10,000	\$ 10,000	\$ (8,000)	\$ (8,000)
OPERATING EXPENDITURES:								
01-120-280-60124	Animal Control wildlife control	\$ 7,886	\$ 12,323	\$ 7,500	\$ 10,000	\$ 7,500	\$ (2,500)	\$ -
01-120-280-60125	Animal Control Cats	\$ 7,120	\$ 7,980	\$ 6,000	\$ 2,000	\$ 6,000	\$ 4,000	\$ -
01-120-280-60126	Livestock Claims	\$ 303	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -
01-120-280-60137	Administration	\$ 122	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -
01-120-072-60206	Benefits - EHT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-120-099-60317	Misc.	\$ -	\$ 40	\$ -	\$ 200	\$ -	\$ (200)	\$ -
01-120-280-60371	Dog Pound Cost	\$ 28,940	\$ 42,355	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
01-120-280-60377	Cat Voucher Program	\$ 6,600	\$ 6,473	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 50,971	\$ 69,170	\$ 66,550	\$ 64,700	\$ 66,550	\$ 1,850	\$ -
OPERATING SURPLUS/(DEFICIT):		\$ (19,412)	\$ (49,686)	\$ (48,550)	\$ (54,700)	\$ (56,550)	\$ (6,150)	\$ (8,000)
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-120-058-40504	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-120-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-120-032-41720	Transfer from Res. - DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ -	\$ -					
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
CONTRIBUTIONS TO RESERVES		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ -					
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ (19,412)	\$ (49,686)	\$ (48,550)	\$ (54,700)	\$ (56,550)	\$ (6,150)	\$ (8,000)

WATER / WASTEWATER BUDGET SUMMARY						Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
	2023	2024	2025	2025	2026		
	Actuals	Actuals	Budget	Projected	Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING REVENUE:							
Water	\$ 8,709,979	\$ 4,996,355	\$ 4,719,400	\$ 4,997,400	\$ 5,469,450	\$ 278,000	\$ 750,050
Wastewater - KLW	\$ 2,869,080	\$ 3,165,801	\$ 3,367,900	\$ 4,375,355	\$ 4,300,000	\$ 1,007,455	\$ 932,100
Wastewater - Cottam	\$ 252,581	\$ 311,322	\$ 304,100	\$ 327,500	\$ 341,500	\$ 23,400	\$ 37,400
TOTAL:	\$ 11,831,639	\$ 8,473,479	\$ 8,391,400	\$ 9,700,255	\$ 10,110,950	\$ 1,308,855	\$ 1,719,550
OPERATING EXPENDITURES:							
Water	\$ 7,553,985	\$ 2,759,224	\$ 2,767,934	\$ 2,893,974	\$ 3,230,830	\$ (126,041)	\$ (462,897)
Wastewater - KLW	\$ 1,953,900	\$ 2,056,093	\$ 2,123,272	\$ 2,475,800	\$ 2,749,379	\$ (352,527)	\$ (626,107)
Wastewater - Cottam	\$ 120,267	\$ 137,690	\$ 150,665	\$ 214,699	\$ 173,398	\$ (64,034)	\$ (22,733)
TOTAL:	\$ 9,628,152	\$ 4,953,006	\$ 5,041,871	\$ 5,584,473	\$ 6,153,607	\$ (542,602)	\$ (1,111,736)
TRANSFERS TO (FROM) RESERVES:							
Water	\$ 1,071,019	\$ 1,463,895	\$ 1,613,066	\$ 1,786,261	\$ 1,823,920	\$ (173,195)	\$ (210,854)
Wastewater - KLW	\$ 893,180	\$ 935,320	\$ 1,222,628	\$ 1,438,555	\$ 1,515,621	\$ (215,927)	\$ (292,993)
Wastewater - Cottam	\$ 132,313	\$ 173,632	\$ 153,435	\$ 112,801	\$ 168,103	\$ 40,634	\$ (14,668)
TOTAL:	\$ 2,096,512	\$ 2,572,848	\$ 2,989,129	\$ 3,337,617	\$ 3,507,644	\$ (348,488)	\$ (518,514)
OPERATING SURPLUS/(DEFICIT):	\$ 106,975	\$ 947,625	\$ 360,400	\$ 778,165	\$ 449,699	\$ 417,765	\$ 89,300
CAPITAL REVENUE:							
Water	\$ 5,331,218	\$ 5,000,752	\$ 8,623,817	\$ 8,645,052	\$ 4,429,792	\$ 21,235	\$ (4,194,026)
Wastewater - KLW	\$ 534,978	\$ 1,664,880	\$ 2,205,000	\$ 2,205,000	\$ 4,822,500	\$ -	\$ 2,617,500
Wastewater - Cottam	\$ 155,503	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 6,021,699	\$ 6,766,820	\$ 10,828,817	\$ 10,850,052	\$ 9,252,292	\$ 21,235	\$ (1,576,526)
CAPITAL EXPENDITURES:							
Water	\$ 5,277,515	\$ 5,042,456	\$ 8,251,000	\$ 8,251,000	\$ 4,109,500	\$ -	\$ 4,141,500
Wastewater - KLW	\$ 534,978	\$ 1,817,269	\$ 2,205,000	\$ 2,644,000	\$ 4,822,500	\$ (439,000)	\$ (2,617,500)
Wastewater - Cottam	\$ 155,503	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 5,967,996	\$ 6,960,913	\$ 10,456,000	\$ 10,895,000	\$ 8,932,000	\$ (439,000)	\$ 1,524,000
TRANSFERS TO RESERVES:							
Water	\$ 80,000	\$ 320,000	\$ 82,400	\$ 82,400	\$ 86,700	\$ -	\$ (4,300)
Wastewater - KLW	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 35,000	\$ -	\$ (13,000)
Wastewater - Cottam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 102,000	\$ 342,000	\$ 104,400	\$ 104,400	\$ 121,700	\$ -	\$ (17,300)
REPAYMENT OF LONG-TERM DEBT:							
Water	\$ 58,677	\$ 411,532	\$ 628,817	\$ 628,817	\$ 648,292	\$ -	\$ (19,475)
Wastewater - KLW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater - Cottam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 58,677	\$ 411,532	\$ 628,817	\$ 628,817	\$ 648,292	\$ -	\$ (19,475)
CAPITAL SURPLUS/(DEFICIT):	\$ (106,974)	\$ (947,625)	\$ (360,400)	\$ (778,165)	\$ (449,700)	\$ (417,765)	\$ (89,300)
NET SURPLUS/(DEFICIT):	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ 1

2026 CAPITAL SCHEDULE - WATER / WASTEWATER RATE FUNDED

Project #	Description	Note	Budget Amount
WATER			
WATER-2026-1	SWSA (South West Agreement) Final Phase - New watermain construction on Cty Rd 20 from Heritage to McCain	70% Grant Funded - Housing-Enabling Water Systems Fund. The remaining 30% is through a combination of DCs (75%) and Water Capital Reserves (25%)	\$ 3,000,000
WATER-2026-2	Financial Software Replacement	Current financial software will no longer be supported as of 2029. Estimated Implementation Costs (75% tax funded; 25% utility funded)	\$ 87,500
WATER-2026-3	Payroll Service Implementation	Replacement of current software will improve reporting, scheduling and processing time. Estimated Implementation Costs (75% tax funded; 25% utility funded)	\$ 12,500
WATER-2025-4	Backup Generators - Environmental Services Shop		\$ 17,000
			\$ 3,117,000
KINGSVILLE / RUTHVEN / LAKESHORE WEST WASTEWATER TREATMENT SYSTEM			
WASTE-K-2026-1	WSCR (West Side Collector Road) Sanitary Sewer Component	Long-term Debt will be repaid through future collection of DCs	\$ 1,000,000
WASTE-K-2026-2	LSW (Lakeside Wastewater) Treatment Plant - Engineering Scope for Plant Expansion		\$ 350,000
WASTE-K-2026-3	Remark Phase 2 Sanitary Servicing	Agreement in place with Developer	\$ 360,000
			\$ 1,710,000
COTTAM WASTEWATER TREATMENT SYSTEM			
			\$ -
	TOTALS:		\$ 4,827,000

Funding Source						
Gants		Other Revenue	Transfer from Reserves	Development Charges	LTD	Current Year Rates
Provincial	Federal					
\$2,100,000			\$ 225,000	\$ 675,000		\$ -
						\$ 87,500
						\$ 12,500
						\$ 17,000
\$2,100,000	\$ -	\$ -	\$ 225,000	\$ 675,000	\$ -	\$ 117,000
					\$1,000,000	\$ -
				\$ 350,000		\$ -
				\$ 360,000		\$ -
\$ -	\$ -	\$ -	\$ -	\$ 710,000	\$1,000,000	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$2,100,000	\$ -	\$ -	\$ 225,000	\$ 1,385,000	\$1,000,000	\$ 117,000

2026 REPLACEMENT - WATER / WASTEWATER RATE FUNDED

Project #	Description	Note	Budget Amount
WATER			
WATER-2026-1 REP	HVAC in Water Shop		\$ 17,500
			\$ 17,500
KINGSVILLE / RUTHVEN / LAKESHORE WEST WASTEWATER TREATMENT SYSTEM			
WASTE-K-2026-1 REP	OCWA Major Maintenance and Capital Items		\$ 1,547,500
			\$ 1,547,500
COTTAM WASTEWATER TREATMENT SYSTEM			
			\$ -
	TOTALS:		\$ 1,565,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	LTD	Current Year Rates
Provincial	Federal					
			\$ 17,500			
\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
			\$ 1,547,500			
\$ -	\$ -	\$ -	\$ 1,547,500	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,565,000	\$ -	\$ -	\$ -

Water Services maintains the Kingsville distribution system to provide clean and reliable drinking water. Primary activities include water main maintenance, overseeing water main installations and private service connections, responding to water main breaks and meter replacements.



Operating Budget (\$ dollars)

Water	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$4,719,400	\$5,469,450	\$750,050
Expenses	2,767,934	3,230,830	462,897
Contribution to Reserves	1,613,066	1,823,920	210,854
Net Total	338,400	414,700	76,300

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	16.6	0.0	1.0	16.6	0.0	1.0	0.3	0.0	0.0

	8,700+ water bills per quarter	Lowest Water rates in Essex County, based on average household consumption (2025).
	8+ million liters of drinking water distributed annually	236 kilometres of water distribution/transmission pipe (Town owned)

Service Pressures:

- Failure of Union Water transmission lines is placing a strain on the department.
- Growth and development results in the commitment of resources to commission and test new watermains.
- Remaining 300+ meters to be converted to Neptune technology present significant complexity and challenges.

Budget Pressures:

- Converting the remaining 300+ meters to Neptune technology may incur additional costs due to necessary infrastructure repairs or replacements, such as curb stop repairs, required for successful installation.
- Maintain a strategic focus on closing the infrastructure funding gap.

WATER							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
02-201-066-40810	G.S. Water	\$ 6,509,317	\$ 3,395,123	\$ 3,222,000	\$ 3,494,000	\$ 3,759,000	\$ 272,000	\$ 537,000
02-201-066-40812	G.N Water	\$ 718,965	\$ 459,260	\$ 474,000	\$ 485,000	\$ 526,000	\$ 11,000	\$ 52,000
02-201-066-40814	Kingsville Water	\$ 1,224,415	\$ 854,229	\$ 853,000	\$ 848,000	\$ 947,000	\$ (5,000)	\$ 94,000
02-201-066-40901	Service Connection and Commissioning Fee	\$ 9,580	\$ 9,565	\$ 7,500	\$ 7,500	\$ 9,500	\$ -	\$ 2,000
02-201-066-40902	Meter Installation/ Maintenance	\$ 1,550	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ (3,500)
02-201-066-40903	Extra Charges	\$ 6,638	\$ 7,850	\$ 4,200	\$ 4,200	\$ 17,000	\$ -	\$ 12,800
02-201-066-40904	Recovered Wages	\$ 2,384	\$ 15,710	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
02-201-066-40905	Account Set-up Fees	\$ 10,325	\$ 9,125	\$ 15,800	\$ 15,800	\$ 9,800	\$ -	\$ (6,000)
02-201-066-40907	BackFlow/Rate of Flow Program Recoveries				\$ -	\$ 7,500	\$ -	\$ 7,500
02-201-066-41268	Water Meter Sales	\$ 27,437	\$ 42,602	\$ 51,000	\$ 51,000	\$ 41,250	\$ -	\$ (9,750)
02-201-066-41270	Miscellaneous Revenue	\$ 1,847	\$ 71,469	\$ 4,400	\$ 4,400	\$ 74,400	\$ -	\$ 70,000
02-201-066-41310	Penalties & Interest	\$ 18,432	\$ 23,469	\$ 15,000	\$ 15,000	\$ 25,000	\$ -	\$ 10,000
02-201-066-41410	Investment Income	\$ 179,089	\$ 107,954	\$ 65,000	\$ 65,000	\$ 49,000	\$ -	\$ (16,000)
TOTAL OPERATING REVENUE:		\$ 8,709,979	\$ 4,996,355	\$ 4,719,400	\$ 4,997,400	\$ 5,469,450	\$ 278,000	\$ 750,050
OPERATING EXPENDITURES:								
02-201-072-60102	Salaries - Full Time	\$ 965,370	\$ 922,976	\$ 1,051,749	\$ 1,041,777	\$ 1,290,742	\$ 9,972	\$ (238,993)
02-201-072-60102	2025 - Utility Locates (100% utility funded)			\$ 95,000		\$ -	\$ 95,000	\$ 95,000
	2025 - Fleet Supervisor			\$ 19,688		\$ -	\$ 19,688	\$ 19,688
02-201-072-60103	Salaries - Overtime	\$ 18,650	\$ 25,530	\$ 21,216	\$ 21,216	\$ 20,483	\$ -	\$ 733
02-201-072-60105	Salaries - Student	\$ 12,891	\$ 12,434	\$ 14,976	\$ 14,976	\$ 15,276	\$ -	\$ (300)
02-201-072-60120	Salaries - Contract	\$ 9,111	\$ 21,484	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 290,989	\$ 324,373	\$ 347,486	\$ 347,486	\$ 433,648	\$ -	\$ (86,162)
	Total Salaries & Benefits	\$ 1,297,012	\$ 1,306,798	\$ 1,550,115	\$ 1,425,455	\$ 1,760,148	\$ 124,660	\$ (210,033)
02-201-098-60254	Training & Development	\$ 19,188	\$ 21,529	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
02-201-099-60301	Office Supplies	\$ 5,848	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
02-201-099-60302	Computer Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
02-201-099-60303	Postage Supplies	\$ 32,650	\$ 33,931	\$ 43,750	\$ 43,750	\$ 43,750	\$ -	\$ -
02-201-099-60305	Courier & Express	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
02-201-099-60306	Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
02-201-099-60309	Annual Software	\$ -	\$ 382	\$ 70,000	\$ 73,000	\$ 71,696	\$ (3,000)	\$ (1,696)
02-201-099-60310	Computer Consultants	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
02-201-099-60312	General Insurance	\$ 79,890	\$ 90,324	\$ 102,269	\$ 102,269	\$ 105,337	\$ -	\$ (3,068)
02-201-099-60314	Utilities	\$ 119	\$ 2,098	\$ 100	\$ 1,400	\$ 1,700	\$ (1,300)	\$ (1,600)
02-201-099-60315	Facility Maintenance	\$ 8,518	\$ 2,625	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
02-201-099-60316	Equipment Repair	\$ 17,151	\$ 30,117	\$ 20,000	\$ 20,000	\$ 25,000	\$ -	\$ (5,000)
02-201-099-60317	Miscellaneous	\$ 41	\$ 168	\$ 500	\$ 500	\$ 500	\$ -	\$ -
02-201-099-60318	Equipment Rental	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -
02-201-099-60319	Professional Svc (Legal Audits)	\$ 12,890	\$ 37,250	\$ 5,000	\$ 5,000	\$ 15,000	\$ -	\$ (10,000)
02-201-099-60320	Membership & Subscription	\$ 2,662	\$ 2,498	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
02-201-099-60323	Write offs	\$ (181)	\$ 771	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
02-201-099-60326	Professional Fees (Engineering)	\$ 4,803	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
02-201-099-60327	Communication	\$ 7,077	\$ 5,119	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
02-201-099-60335	Shop Supplies	\$ 3,358	\$ 7,523	\$ 3,000	\$ 3,200	\$ -	\$ (200)	\$ 3,000
02-201-099-60340	Fuel & Oil	\$ 22,924	\$ 27,595	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
02-201-099-60345	Licences & Permits	\$ 4,008	\$ 123	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	\$ -
02-201-099-60347	Safety Supplies	\$ 2,189	\$ 1,131	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
02-201-099-60357	Small Tools/Capital	\$ 4,142	\$ 4,888	\$ 10,500	\$ 10,500	\$ 25,500	\$ -	\$ (15,000)
02-201-099-60391	Storm Sewer Maint		\$ 5,124		\$ -		\$ -	\$ -
02-201-099-60400	Mileage	\$ -	\$ 124	\$ 500	\$ 500	\$ 500	\$ -	\$ -
02-201-180-60403	Curb Stop Repairs	\$ 10,676	\$ 130,048	\$ 15,000	\$ 40,000	\$ 37,000	\$ (25,000)	\$ (22,000)
02-201-180-60405	Back Flow Program	\$ 38,618	\$ 56,502	\$ 40,000	\$ 50,000	\$ 50,000	\$ (10,000)	\$ (10,000)
02-201-099-60418	Road Repair / Restoration	\$ 30,542	\$ 432	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 35,000
02-201-182-60448	Meter Reading Expense	\$ 3,634	\$ 2,519	\$ -	\$ 1,200	\$ 1,000	\$ (1,200)	\$ (1,000)
02-201-180-63005	Water Purchases - Kingsville	\$ -	\$ -		\$ -		\$ -	\$ -
02-201-180-63006	Water Purchases - Gosfield S.	\$ 5,279,131	\$ -		\$ -		\$ -	\$ -
02-201-180-63007	Water Purchases - Gosfield N.	\$ -	\$ -		\$ -		\$ -	\$ -
02-201-180-63008	Unbilled Water - Water Loss		\$ 266,120	\$ 40,000	\$ 250,000	\$ 255,000	\$ (210,000)	\$ (215,000)
02-201-099-63015	Water Meters	\$ 48,152	\$ 67,305	\$ 50,000	\$ 50,000	\$ 60,000	\$ -	\$ (10,000)
02-201-099-63017	Water Meter Maintenance	\$ 8,691	\$ 11,480	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000
02-201-099-63020	Water Locates	\$ 15,806	\$ 15,260	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
02-201-099-63025	Water Service Connections	\$ 19,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-201-099-63030	Watermain Line Breaks	\$ 154,762	\$ 121,279	\$ 90,000	\$ 90,000	\$ 102,000	\$ -	\$ (12,000)
02-201-099-63040	Water Line Maintenance	\$ 37,353	\$ 38,805	\$ 30,000	\$ 30,000	\$ 42,000	\$ -	\$ (12,000)
02-201-099-63045	Hydrant Maintenance	\$ 28,621	\$ 36,734	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -
02-201-099-63049	Source Water Protection	\$ 793	\$ 1,577	\$ 5,000	\$ 5,000	\$ 2,000	\$ -	\$ 3,000
02-201-099-63052	Property Taxes	\$ 2,850	\$ 3,045	\$ 2,500	\$ 2,500	\$ 3,000	\$ -	\$ (500)
02-201-180-63055	Program Support Costs	\$ 351,000	\$ 425,000	\$ 485,000	\$ 485,000	\$ 475,000	\$ -	\$ 10,000
TOTAL OPERATING EXPENDITURES:		\$ 7,553,985	\$ 2,759,224	\$ 2,767,934	\$ 2,893,974	\$ 3,230,830	\$ (126,041)	\$ (462,897)
NET OPERATING REVENUES (EXPENSES):		\$ 1,155,993	\$ 2,237,131	\$ 1,951,466	\$ 2,103,426	\$ 2,238,620	\$ 151,960	\$ (287,153)
CONTRIBUTIONS TO (FROM) RESERVES:								
03-201-032-41700	Transfer from Res. - Working Capital	\$ -	\$ -		\$ -		\$ -	\$ -
03-201-440-80100	Transfer to Res. - Working Capital	\$ 110,019	\$ 271,895	\$ 296,066	\$ 469,261	\$ 333,920	\$ (173,195)	\$ (37,854)
03-201-440-80100	Water Meter Replacement Program	\$ -	\$ -				\$ -	\$ -
03-201-440-80100	Transfer to Res. - Capital	\$ 961,000	\$ 1,192,000	\$ 1,317,000	\$ 1,317,000	\$ 1,490,000	\$ -	\$ (173,000)
NET CONTRIBUTIONS TO (FROM) RESERVES:		\$ 1,071,019	\$ 1,463,895	\$ 1,613,066	\$ 1,786,261	\$ 1,823,920	\$ (173,195)	\$ (210,854)

WATER							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING SURPLUS/(DEFICIT):		\$ 84,974	\$ 773,236	\$ 338,400	\$ 317,165	\$ 414,700	\$ (21,235)	\$ 76,300
CAPITAL BUDGET								
CAPITAL REVENUE:								
02-201-058-40504	Grants - Provincial	\$ 375,480	\$ 245,181			\$ 2,100,000	\$ -	\$ 2,100,000
02-201-058-40515	Grants - Federal	\$ 450,621	\$ 294,246				\$ -	\$ -
02-201-058-40526	Charges to Benefiting Parties	\$ 1,001,222	\$ 11,295				\$ -	\$ -
02-201-066-41424	Long-term Debt	\$ 1,893,637	\$ 2,327,844	\$ 5,625,000	\$ 5,625,000	\$ -	\$ -	\$ (5,625,000)
02-201-066-41510	Sale of Equipment	\$ 3,788	\$ 3,926		\$ 21,235		\$ 21,235	\$ -
03-201-032-41710	Transfer from Res. - Working Cap	\$ 249,920	\$ -				\$ -	\$ -
03-201-032-41710	Transfer from Res. - Capital	\$ 1,085,197	\$ 1,157,441	\$ 2,396,000	\$ 2,396,000	\$ 975,000	\$ -	\$ (1,421,000)
03-201-032-41710	Transfer from Res. - Equipment	\$ 150,196	\$ 56,005	\$ 35,000	\$ 35,000	\$ 17,500	\$ -	\$ (17,500)
03-201-032-41720	Transfer from Res. - DC	\$ 121,157	\$ 904,814	\$ 567,817	\$ 567,817	\$ 1,337,292	\$ -	\$ 769,475
TOTAL CAPITAL REVENUE:		\$ 5,331,218	\$ 5,000,752	\$ 8,623,817	\$ 8,645,052	\$ 4,429,792	\$ 21,235	\$ (4,194,026)
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 5,277,515	\$ 5,042,456	\$ 8,251,000	\$ 8,251,000	\$ 4,109,500	\$ -	\$ 4,141,500
TOTAL CAPITAL EXPENDITURES:		\$ 5,277,515	\$ 5,042,456	\$ 8,251,000	\$ 8,251,000	\$ 4,109,500	\$ -	\$ 4,141,500
CONTRIBUTIONS TO RESERVES:								
03-201-440-80300	Transfer to Res. - Fleet	\$ 80,000	\$ 320,000	\$ 82,400	\$ 82,400	\$ 86,700	\$ -	\$ (4,300)
CONTRIBUTIONS TO RESERVES		\$ 80,000	\$ 320,000	\$ 82,400	\$ 82,400	\$ 86,700	\$ -	\$ (4,300)
REPAYMENT OF LONG-TERM DEBT:								
02-201-099-60396	Repayment of LTD - Meter program	\$ -	\$ 211,000	\$ 211,000	\$ 211,000	\$ 211,000	\$ -	\$ -
02-201-099-60397	Repayment of LTD - OILC Loan - SWSA (DC component)	\$ -	\$ -	\$ 417,817	\$ 417,817	\$ 437,292	\$ -	\$ (19,475)
02-201-101-60397	OILC Loan - SWSA Water - DC Interest	\$ 58,677	\$ 200,532		\$ -		\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ 58,677	\$ 411,532	\$ 628,817	\$ 628,817	\$ 648,292	\$ -	\$ (19,475)
NET CAPITAL EXPENDITURES:		\$ (84,974)	\$ (773,236)	\$ (338,400)	\$ (317,165)	\$ (414,700)	\$ 21,235	\$ (76,300)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ 0	\$ -	\$ -	\$ 0	\$ (0)	\$ 0	\$ (0)

Wastewater services provide for the maintenance of our sewage collection and treatment system. The Town contracts the Ontario Clean Water Agency (O.C.W.A) to operate and maintain the Lakeshore West Pollution Control Plant and the Waste Water treatment lagoons.



Operating Budget (\$ dollars)

Wastewater	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$3,672,000	\$4,641,500	\$969,500
Expenses	2,273,937	2,922,777	648,840
Contribution to Reserves	1,376,063	1,683,724	307,661
Net Total	22,000	35,000	13,000

Staff Complement	2025			2026			Change		
	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cost Centre	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0

	2.5 million Cubic meters of wastewater treated.	105 km of wastewater sewers.
	Ruthven Pump Station design upgrades	Detail Design for the future expansion of the Lakeshore West Treatment Plant

Service Pressures:

- Significant weather events are placing increased pressure on the sanitary sewer system, occasionally exceeding its capacity.
- The volume and rate of greenhouse related discharge is exceeding capacity of the Ruthven Pump Station and force main
- Growth necessitates expansion of the sewer infrastructure network and capacity at the treatment plant, lagoons and pumping stations.

Budget Pressures:

- Aging treatment facility is driving up major maintenance costs.
- The Sanitary Collection & Treatment system is approaching full capacity.
- Provincial authorities are increasing pressure to improve effluent quality.
- New Provincial Regulations require an increase in inspection/maintenance and reporting on wastewater infrastructure.

KINGSVILLE/LAKESHORE WEST WASTEWATER							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
02-242-066-40852	G.S. Sewage - Lakeshore West	\$ 1,286,896	\$ 1,454,676	\$ 1,666,000	\$ 2,145,000	\$ 2,394,000	\$ 479,000	\$ 728,000
02-242-066-40853	G.S. Sewage - Ruthven	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-242-066-40856	Kingsville Sewage	\$ 1,463,870	\$ 1,630,820	\$ 1,667,000	\$ 1,750,000	\$ 1,856,000	\$ 83,000	\$ 189,000
02-242-066-40531	Sewage Connection Permits		\$ -		\$ 425,000	\$ 13,000	\$ 425,000	\$ 13,000
02-242-066-41270	Misc. Revenue	\$ 100	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
02-242-066-41310	Penalties & Interest	\$ 8,791	\$ 12,609	\$ 8,900	\$ 29,355	\$ 11,000	\$ 20,455	\$ 2,100
02-242-066-41410	Investment Income	\$ 109,423	\$ 67,696	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
TOTAL OPERATING REVENUE:		\$ 2,869,080	\$ 3,165,801	\$ 3,367,900	\$ 4,375,355	\$ 4,300,000	\$ 1,007,455	\$ 932,100
OPERATING EXPENDITURES:								
02-242-072-60102	Salaries - Full Time	\$ 139,101	\$ 156,583	\$ 190,888	\$ 190,888	\$ 216,201	\$ -	\$ (25,313)
02-242-072-60103	Salaries - Overtime	\$ 536	\$ -	\$ 926	\$ 926	\$ 957	\$ -	\$ (31)
02-242-072-60120	Salaries - Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 38,469	\$ 49,300	\$ 49,510	\$ 49,510	\$ 59,958	\$ -	\$ (10,448)
	Total Salaries & Benefits	\$ 178,106	\$ 205,883	\$ 241,324	\$ 241,324	\$ 277,116	\$ -	\$ (35,792)
02-242-098-60254	Training & Development	\$ -	\$ 100		\$ -		\$ -	\$ -
02-242-099-60314	Utilities	\$ 276,004	\$ 270,788	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	\$ -
02-242-099-60315	Facility Maintenance	\$ 733	\$ 684	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
02-242-099-60316	Equipment Repair	\$ 4,381	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
02-242-099-60326	Professional Fees	\$ -	\$ 1,135	\$ -	\$ -	\$ -	\$ -	\$ -
02-242-099-63052	Property Taxes	\$ 47,678	\$ 50,933	\$ 46,500	\$ 46,500	\$ 46,500	\$ -	\$ -
02-242-320-64360	OCWA Billing	\$ 1,313,736	\$ 1,379,689	\$ 1,418,448	\$ 1,628,000	\$ 1,774,591	\$ (209,551)	\$ (356,143)
02-242-320-64361	OCWA Billing Lagoons(Batch Treat 2-42)	\$ 82,025	\$ 71,918	\$ 65,000	\$ 64,906	\$ 76,000	\$ 94	\$ (11,000)
NEW	Sewage Meter Verifications				\$ 5,000	\$ 8,625	\$ (5,000)	\$ (8,625)
NEW	Sewage Meter Reading Annual Neptune Subscription				\$ 3,000	\$ 3,648	\$ (3,000)	\$ (3,648)
NEW	Additional Sampling & Monitoring				\$ 45,000	\$ 110,900	\$ (45,000)	\$ (110,900)
02-242-320-64365	Sewer Flush & Mtce (Sanitary)	\$ 19,909	\$ 66,710	\$ 25,000	\$ 115,070	\$ 60,000	\$ (90,070)	\$ (35,000)
02-242-099-64367	Lakeshore West Repairs	\$ (1,641)	\$ 3,701	\$ 25,000	\$ 25,000	\$ 90,000	\$ -	\$ (65,000)
02-242-099-64368	Sewer Service Connections	\$ 12,973	\$ -	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -
02-242-099-64370	Sanitary Backwater Valve Program	\$ 19,995	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 1,953,900	\$ 2,056,093	\$ 2,123,272	\$ 2,475,800	\$ 2,749,379	\$ (352,527)	\$ (626,107)
NET OPERATING REVENUES (EXPENSES):		\$ 915,180	\$ 1,109,709	\$ 1,244,628	\$ 1,899,555	\$ 1,550,621	\$ 654,927	\$ 305,993
CONTRIBUTIONS TO (FROM) RESERVES:								
03-242-440-80100	Transfer to Res. - Working Capital	\$ 214,430	\$ 48,820	\$ 56,078	\$ 272,005	\$ 155,621	\$ (215,927)	\$ (99,543)
03-242-440-80100	Transfer to Sewer Capital Reserve	\$ 678,750	\$ 886,500	\$ 1,166,550	\$ 1,166,550	\$ 1,360,000	\$ -	\$ (193,450)
NET CONTRIBUTIONS TO (FROM) RESERVES:		\$ 893,180	\$ 935,320	\$ 1,222,628	\$ 1,438,555	\$ 1,515,621	\$ (215,927)	\$ (292,993)
OPERATING SURPLUS/(DEFICIT):		\$ 22,000	\$ 174,389	\$ 22,000	\$ 461,000	\$ 35,000	\$ 439,000	\$ 13,000
CAPITAL BUDGET								
CAPITAL REVENUE:								
02-242-052-40230	Local Improvement Sewers	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ (400,000)
02-242-066-41424	Long-term Debt	\$ -	\$ -	\$ -	\$ -	\$ 2,105,000	\$ -	\$ 2,105,000
03-242-032-41710	Transfer from Reserves - Capital	\$ 407,631	\$ 1,604,040	\$ 965,000	\$ 965,000	\$ 1,782,500	\$ -	\$ 817,500
03-242-032-41710	Transfer from Reserves - Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-242-032-41720	Transfer from Res. - DC	\$ 127,347	\$ 60,840	\$ 840,000	\$ 840,000	\$ 935,000	\$ -	\$ 95,000
TOTAL CAPITAL REVENUE:		\$ 534,978	\$ 1,664,880	\$ 2,205,000	\$ 2,205,000	\$ 4,822,500	\$ -	\$ 2,617,500
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 534,978	\$ 1,817,269	\$ 2,205,000	\$ 2,644,000	\$ 4,822,500	\$ (439,000)	\$ (2,617,500)
TOTAL CAPITAL EXPENDITURES:		\$ 534,978	\$ 1,817,269	\$ 2,205,000	\$ 2,644,000	\$ 4,822,500	\$ (439,000)	\$ (2,617,500)
CONTRIBUTIONS TO RESERVES:								
03-242-440-80300	Transfer to Res. - Sewage Meter Replacement					\$ 12,000	\$ -	\$ (12,000)
03-242-440-80300	Transfer to Res. - Equipment	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 23,000	\$ -	\$ (1,000)
CONTRIBUTIONS TO RESERVES		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 35,000	\$ -	\$ (13,000)
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD						\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ (22,000)	\$ (174,389)	\$ (22,000)	\$ (461,000)	\$ (35,000)	\$ (439,000)	\$ (13,000)
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ -	\$ 0	\$ (0)				

COTTAM WASTEWATER							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
02-243-066-40854	Cottam Sewage	\$ 251,393	\$ 309,584	\$ 303,000	\$ 325,000	\$ 340,000	\$ 22,000	\$ 37,000
02-243-066-41310	Penalties & Interest	\$ 1,187	\$ 1,738	\$ 1,100	\$ 2,500	\$ 1,500	\$ 1,400	\$ 400
TOTAL OPERATING REVENUE:		\$ 252,581	\$ 311,322	\$ 304,100	\$ 327,500	\$ 341,500	\$ 23,400	\$ 37,400
OPERATING EXPENDITURES:								
02-243-099-60314	Utilities	\$ 14,855	\$ 20,527	\$ 12,600	\$ 21,415	\$ 12,600	\$ (8,815)	\$ -
02-243-099-60323	Write Offs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-243-099-60327	Communication Expense	\$ 572	\$ 549	\$ 600	\$ 90	\$ 600	\$ 510	\$ -
02-243-099-63052	Property Taxes	\$ 14,476	\$ 15,464	\$ 14,200	\$ 14,200	\$ 14,200	\$ -	\$ -
02-243-099-64368	Sewer Service Connection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-243-099-64370	Sanitary Backwater Valve Program	\$ 2,250	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
02-243-320-64360	OCWA Billing	\$ 86,738	\$ 92,508	\$ 93,765	\$ 154,494	\$ 116,498	\$ (60,729)	\$ (22,733)
02-243-320-64361	OCWA Billing (Lagoon Batch Treatment 2-43)	\$ -	\$ -	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	\$ -
02-243-328-64365	Storm Sewer Flushing & Mtnc	\$ 1,376	\$ 3,757	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
02-243-320-64365	Sewer Flush & Mtce (Sanitary)	\$ -	\$ 3,740	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
02-243-320-64366	Cottam System Repairs	\$ -	\$ 1,145	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
TOTAL OPERATING EXPENDITURES:		\$ 120,267	\$ 137,690	\$ 150,665	\$ 214,699	\$ 173,398	\$ (64,034)	\$ (22,733)
NET OPERATING REVENUES (EXPENSES):		\$ 132,313	\$ 173,633	\$ 153,435	\$ 112,801	\$ 168,103	\$ (40,634)	\$ 14,668
CONTRIBUTIONS TO (FROM) RESERVES:								
03-243-032-41700	Transfer from Res. - Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-243-440-80100	Transfer to Res. - Working Capital	\$ 70,813	\$ 95,332	\$ 47,385	\$ 6,751	\$ 59,303	\$ 40,634	\$ (11,918)
03-243-440-80100	Transfer to Res - Capital	\$ 61,500	\$ 78,300	\$ 106,050	\$ 106,050	\$ 108,800	\$ -	\$ (2,750)
NET CONTRIBUTIONS TO (FROM) RESERVES:		\$ 132,313	\$ 173,632	\$ 153,435	\$ 112,801	\$ 168,103	\$ 40,634	\$ (14,668)
OPERATING SURPLUS/(DEFICIT):		\$ 0	\$ 0	\$ -	\$ (0)	\$ -	\$ (0)	\$ -
CAPITAL BUDGET								
CAPITAL REVENUE:								
02-243-066-41510	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-243-032-41710	Transfer from Reserves	\$ 89,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-243-032-41720	Transfer from Res. - DC	\$ 66,077	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 155,503	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ 155,503	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ 155,503	\$ 101,188	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:								
03-243-440-80300	Transfer to Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES:		\$ -	\$ -					
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ -	\$ (0)	\$ -				

APPENDIX A

APPENDIX A - Tax Capital Projects - DEFERRED

Tax	Description	Notes / Priority Rating	Budget Amount
DEF-2026-1	CWATS - Paved Shoulders on Cty Rd 20 from Heritage to McCain	Need to coordinate with County. Portions of the work is in the settlement area.	\$ 200,000
DEF-2026-2	Boom mower attachment for loader (Drainage)		\$ 185,000
DEF-2026-3	Paving the ERCA Greenway	Waiting on grant application results with the Active Transportation Fund Capital Stream	\$ 350,000
DEF-2026-4	GIS layer provided by Terranet of all Kingsville Owned Easements		\$ 50,000
DEF-2026-5	Lakeside Park Cameras	Cameras can monitor and deter increased vandalism or damage during facility rentals.	\$ 22,000
DEF-2026-6	Backup Generators - Public Works Shop	Power outages are currently make the shop and fuel tanks inaccessible.	\$ 17,000
DEF-2026-7	Block Party Electrical Improvements	King Street Parking lot; electrical outlets to provide power for events.	\$ 120,000
DEF-2026-8	Cemetery Management Software	Replacement of Stone Orchard	\$ 25,000
DEF-2026-9	Arena Dressing Room Doors - Mag Locks		\$ 50,000
DEF-2026-10	Arena Back Barn - Staff Area - Asphalt		\$ 120,000
DEF-2026-11	Cedar Island/ Lakeside/Marina Beach Cameras		\$ 60,000
DEF-2026-12	Budgeting Software		\$ 82,500
DEF-2026-13	Fleet-Pickup truck		\$ 70,000
DEF-2026-14	Fleet-Pickup truck		\$ 70,000
DEF-2026-15	Fleet-One Tonne truck with dump body		\$ 110,000
DEF-2026-16	Fleet-Mini excavator		\$ 175,000
DEF-2026-17	Lakeside Park - Paving Trails + Herrington Parking lot and Erosion Control - asphalt		\$ 500,000
DEF-2026-18	Kingsville Baseball (KSB) - Shade Sails	Potentially use grant funding	\$ 75,000
DEF-2026-19	Disc Golf Course		\$ 25,000
DEF-2026-20	Self watering planters		\$ 15,000
DEF-2026-21	Fleet - Izuzu Truck with crane	Truck will be used to collect garbage out of bins. Cost : TBD	\$ -
DEF-2026-22	Fleet - 350 flatbed watering truck and tank	Truck to be used to improve watering of planters.	\$ 125,000
DEF-2026-23	Fleet - Cottam Side by Side		\$ 55,000

DEF-2026-24	Lions Hall - Parking Lot asphalt		\$ 450,000
DEF-2026-25	Kratz Parking lot and lights		\$ 450,000
DEF-2026-26	Floor Scrubber		\$ 17,500
DEF-2026-27	Fleet - Cube Van		\$ 70,000
DEF-2026-28	Cedar Island Beach - Parking Lot + Cedar Island Beach Rd /Marina side asphalt		\$ 575,000
DEF-2026-29	Cedar Beach - asphalt parking lot		\$ 400,000
Sub-Total Deferred Project - New			\$ 4,464,000
2026-DEF-30	South Fire Station Repairs & Maintenance (Relace awnings, eavestrough, ceiling tiles, upgrade electrical & lighting in training room)		\$ 20,000
2026-DEF-31	North Fire Station repairs & maintenance (Replace floor drain, epoxy bay floor, and upgrade generator)		\$ 70,000
2026-DEF-32	FLEET - 14-01 Bobcat T590 Loader		\$ 120,000
2026-DEF-33	Kingsville Diamonds - (D4, D5 dugouts, D1 dugouts + backstop)		\$ 200,000
2026-DEF-34	Lakeside Washroom/ Kitchen Upgrade		\$ 75,000
Sub-Total Deferred Project - Repairs & Replacement			\$ 485,000
Grand Total Deferred Projects - TAX			\$ 4,949,000

APPENDIX A - Utility Capital Projects - DEFERRED

Utility	Description	Notes / Priority Rating	Budget Amount
2026-DEF-31	Cover Primary and Secondary Clarifiers (Lakeshore West Treatment Plant) for Odor Control		\$ 3,200,000
2026-DEF-32	Budgeting Software		\$ 27,500
Sub-Total Deferred Project - New			\$ 3,227,500
2026-DEF-38	FLEET - 2012 Valve Excercising/Hydro-Excavation Trailer		\$ 85,000
2026-DEF-39	FLEET - Daewoo Liftruck		\$ 50,000
Sub-Total Deferred Project - Repairs & Replacement			\$ 135,000
Grand Total Deferred Projects - UTILITY			\$ 3,362,500

APPENDIX B

2026 CARRYFORWARD PROJECTS - TAX SUPPORTED				
Project #	Description	Notes / Priority Rating	Carry Forward Budget Amount	Revised Budget Amount
BUILDING DEPARTMENT				
BUILD-2025-REP-1	Fleet Replacement - 15-03 F-150 Pick-up To be replaced with small SUV		\$ 40,000	\$ 40,000
			\$ 40,000	\$ 40,000
CAPITAL PROJECTS & ENGINEERING				
ENG-2025-REP-1	Urban Road Program - Woodfern / Peach / Queen / Willow - Engineering and Construction (Phase 1 of 2)		\$ 3,000,000	\$ 3,300,000
ENG-2025-REP-2	Bridge Program - Replacement of Road 3 West over Nelson Drain Bridge		\$ 850,000	\$ 850,000
ENG-2025-REP-3	Bridge Program - Minor Rehab of Lakeside Park Field Stone Bridge		\$ 75,000	\$ 75,000
ENG-2025-REP-4	Rural Road Program - Resurface Graham from Hwy 3 to Cty Rd 18 - Improve to asphalt		\$ 400,000	\$ 400,000
			\$ 4,325,000	\$ 4,625,000
PUBLIC WORKS				
PW-2025-REP1	FLEET-14-05 International 4300 (Roll-Off) Truck (need to pre-order in 2025)	2025 Budget \$350k; requesting for additional \$110k in budget due to tender award and truck attachments.	\$ 350,000	\$ 460,000
PW-2025-REP2	Beech Street Parking Lot - Assessment & Design		\$ 20,000	\$ 20,000
			\$ 370,000	\$ 480,000
PARKS				
PARKS-2025-REP1	Lakeside Park - Electrical Upgrades - Phase 1 & 2	2025 Budget \$100k for phase 1; requesting for additional \$120k in budget based on tender	\$ 100,000	\$ 220,000
PARKS-2025-2	CSRIF Grant Project Expenses (Community Sport and Recreation Infrastructure Fund)	2025 Grant awarded for Parks & Recreation projects; TPA agreement approved by Council on August 11 2025; \$500k contribution from Town of Kingsville + \$500k matching Grant	\$ 1,000,000	\$ 1,000,000
			\$ 1,100,000	\$ 1,220,000
	TOTALS:		\$ 5,835,000	\$ 6,365,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
Provincial	Federal					
			\$ 40,000			\$ -
\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
\$ 2,300,000			\$ 1,000,000			\$ -
			\$ 850,000			\$ -
			\$ 75,000			\$ -
			\$ 200,000	\$ 200,000		\$ -
\$ 2,300,000	\$ -	\$ -	\$ 2,125,000	\$ 200,000	\$ -	\$ -
			\$ 460,000			\$ -
			\$ 20,000			\$ -
\$ -	\$ -	\$ -	\$ 480,000	\$ -	\$ -	\$ -
			\$ 100,000			\$ 120,000
\$ 500,000			\$ 500,000			\$ -
\$ 500,000	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 120,000
\$ 2,800,000	\$ -	\$ -	\$ 3,245,000	\$ 200,000	\$ -	\$ 120,000

2026 CARRYFORWARD PROJECTS - WATER / WASTEWATER RATE FUNDED				
Project #	Description	Note	Carry Forward Budget Amount	Revised Budget Amount
WATER				
WATER-2025-1	Woodfern / Peach / Queen / Willow - Engineering and Construction - Water main Replacement (Phase 1 of 2)		\$ 500,000	\$750,000
WATER-2025-2	Water Servicing Master Plan (multi-year project)		\$ 150,000	\$ 225,000
			\$ 650,000	\$ 975,000
KINGSVILLE / RUTHVEN / LAKESHORE WEST WASTEWATER TREATMENT SYSTEM				
WASTE-K-2025-1	Ruthven Pump Station - Resolve Operational Issues and Engineering for Future Construction to Accommodate Increased Capacity	Long-term Debt will be repaid through future collection of DCs	\$400,000	\$1,300,000
WASTE-K-2025-2	Woodfern / Peach / Queen / Willow - Engineering and Construction - Sanitary Sewer Replacement		\$ 40,000	\$ 40,000
WASTE-K-2025-3	Sanitary Servicing Master Plan (multi-year project)		\$ 150,000	\$ 225,000
			\$ 590,000	\$ 1,565,000
COTTAM WASTEWATER TREATMENT SYSTEM				
				\$ -
	TOTALS:		\$ 1,240,000	\$ 2,540,000

Funding Source						
Grants		Other Revenue	Transfer from Reserves	Development Charges	LTD	Current Year Rates
Provincial	Federal					
			\$ 750,000			
				\$ 225,000		
\$ -	\$ -	\$ -	\$ 750,000	\$ 225,000	\$ -	\$ -
			\$ 195,000		\$1,105,000	\$ -
			\$ 40,000			
				\$ 225,000		
\$ -	\$ -	\$ -	\$ 235,000	\$ 225,000	\$1,105,000	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 985,000	\$ 450,000	\$1,105,000	\$ -

APPENDIX C

CONTINUITY OF RESERVES, DEFERRED REVENUE & TRUST FUNDS

	G/L Acct	Account Name	2024 Bal Fwd	2025 Activity		2025 Bal Fwd	2026 Activity		2026 Bal Fwd
				Contribution	Application		Contribution	Application	
PROPERTY TAX SUPPORTED RESERVES									
BIA	03-000-032-31053	Reserve BIA	\$ 123,321		\$ (9,306)	\$ 114,015		\$ (1,034)	\$ 112,981
Building	03-000-032-39073	Building Fleet Reserve	\$ 54,412	\$ 27,500	\$ (40,000)	\$ 41,912	\$ 24,000		\$ 65,912
Building	03-000-032-39073	Building Department Reserve	\$ 1,612,926		\$ (297,406)	\$ 1,315,520		\$ (484,489)	\$ 831,031
By-law	03-000-032-39079	By-law Fleet Reserve	\$ 5,500	\$ 5,500		\$ 11,000	\$ 11,000		\$ 22,000
Drainage	03-000-032-31042	Reserve Drainage	\$ 74,093			\$ 74,093			\$ 74,093
Facilities	03-000-032-39118	Facility Maint. - HVAC & Roof	\$ 293,522	\$ 180,000	\$ (310,000)	\$ 163,522	\$ 180,000		\$ 343,522
Facilities	03-000-032-39125	Reserve - Lifecycle - Facilities	\$ 1,562,112	\$ 675,000	\$ (1,588,193)	\$ 648,919	\$ 802,000	\$ (435,000)	\$ 1,015,919
Fire	03-000-032-39107	Reserve Fire Equipment	\$ 969,036	\$ 425,000	\$ (145,000)	\$ 1,249,036	\$ 550,000	\$ (1,334,000)	\$ 465,036
Fire	03-000-032-39108	Reserve Fire Fundraising	\$ 10,112			\$ 10,112			\$ 10,112
General	03-000-032-31041	Election and Related Costs	\$ 57,500	\$ 32,500		\$ 90,000		\$ (90,000)	\$ -
General	03-000-032-31044	General Admin Capital	\$ 176,467			\$ 176,467		\$ (151,467)	\$ 25,000
General	03-000-032-31060	Working Capital Reserve	\$ 2,811,882			\$ 2,811,882			\$ 2,811,882
General	03-000-032-31063	Budget Stabilization	\$ 1,756,917			\$ 1,756,917			\$ 1,756,917
General	03-000-032-31064	Affordable Housing Initiative	\$ 58,536			\$ 58,536			\$ 58,536
General	03-000-032-31065	Reserve Community Grants	\$ 12,000			\$ 12,000			\$ 12,000
General	03-000-032-39078	Reserve Erie Shore Transit	\$ 18,001	\$ 6,000		\$ 24,001	\$ 6,000		\$ 30,001
General	03-000-032-39104	Reserve Economic Development	\$ 17,668	\$ 20,000		\$ 37,668			\$ 37,668
General	03-000-032-39113	Reserve Health Care	\$ 38,583		\$ (20,585)	\$ 17,998		\$ (6,000)	\$ 11,998
General	03-000-032-39150	ELK Annuity Projects - Allocated	\$ 608,187			\$ 608,187			\$ 608,187
General	03-000-032-39150	ELK Annuity Projects - Unallocated	\$ 1,542,647			\$ 1,542,647			\$ 1,542,647
General	03-000-032-39155	Property Acquisition & Development Reserve	\$ 2,390,240	\$ 800,000		\$ 3,190,240	\$ 800,000		\$ 3,990,240
IT	03-000-032-39112	Reserve Information Technology	\$ 64,231	\$ 50,000	\$ (64,000)	\$ 50,231	\$ 80,000	\$ (130,000)	\$ 231
Marina	03-000-032-31057	Reserve Marina	\$ 67,305	\$ 10,000	\$ (45,000)	\$ 32,305	\$ 35,000		\$ 67,305
Parks	03-000-032-31043	Reserve Parks Property	\$ 598,315	\$ 125,000	\$ (500,000)	\$ 223,315		\$ (155,000)	\$ 68,315
Parks	03-000-032-31045	Reserve Park Fees	\$ 492,998			\$ 492,998			\$ 492,998
Parks	03-000-032-31047	Reserve Park/Arena Equipment	\$ 137,975	\$ 175,000	\$ (153,000)	\$ 159,975	\$ 180,000	\$ (130,000)	\$ 209,975
Parks	03-000-032-31062	Reserve Mettawas Park	\$ -			\$ -			\$ -
Parks	03-000-032-39064	Subdivision Tree Reserve	\$ 57,100			\$ 57,100			\$ 57,100
Parks	03-000-032-39067	Tree Reserve	\$ 61,046		\$ (15,000)	\$ 46,046		\$ (15,000)	\$ 31,046
Parks	03-000-032-39111	Reserve Skatepark/Splashpark	\$ 3,196			\$ 3,196			\$ 3,196
Parks	03-000-032-39119	Reserve - Lifecycle - Parks	\$ 226,127	\$ 110,000	\$ -	\$ 336,127	\$ 212,000	\$ (50,000)	\$ 498,127
Plan	03-000-032-39130	Reserve - Cottam CIP	\$ 11,384			\$ 11,384			\$ 11,384
Plan	03-000-032-39131	Reserve - Planning Studies	\$ 138,832			\$ 138,832			\$ 138,832
Police	03-000-032-31059	Reserve Capital OPP	\$ 1,091,388	\$ 80,000		\$ 1,171,388	\$ 80,000		\$ 1,251,388
PW	03-000-032-39062	Reserve Sidewalks	\$ 10,000		\$ (10,000)	\$ -			\$ -
PW	03-000-032-39068	Reserve PW Capital	\$ 620,448		\$ (499,172)	\$ 121,276			\$ 121,276
PW	03-000-032-39072	Equipment Reserve - PW	\$ 236,702	\$ 425,000	\$ (830,000)	\$ (168,298)	\$ 425,000	\$ (110,000)	\$ 146,702
PW	03-000-032-39075	Reserve - Lifecycle - Roads	\$ 1,067,222	\$ 2,140,000	\$ (2,250,000)	\$ 957,222	\$ 2,343,500	\$ (2,865,000)	\$ 435,722
PW	03-000-032-39082	Reserve - Lifecycle - Bridges	\$ 1,795,131	\$ 910,000	\$ (1,020,000)	\$ 1,685,131	\$ 961,000	\$ (1,420,000)	\$ 1,226,131
PW	03-000-032-39084	Reserve - Lifecycle - Storm	\$ 1,099,123	\$ 150,000		\$ 1,249,123	\$ 150,000	\$ (370,000)	\$ 1,029,123
PW	03-000-032-39110	Reserve Public Works	\$ 12,513			\$ 12,513			\$ 12,513
PW	03-000-032-39117	Reserve - Parking Lots	\$ -			\$ -			\$ -
REC	03-000-032-31069	Reserve - Recreation Equipment	\$ -			\$ -	\$ 5,500		\$ 5,500
REC	03-000-032-31070	Reserve - Recreation & Events	\$ 53,379			\$ 53,379			\$ 53,379
PROPERTY TAX SUPPORTED RESERVES TOTAL			\$ 22,038,077	\$ 6,346,500	\$ (7,796,662)	\$ 20,587,915	\$ 6,845,000	\$ (7,746,990)	\$ 19,685,925
LESS: UNFINANCED CAPITAL									
	01-000-018-13484	Gosfield Community Centre (Repayment)	\$ -	\$ 198,000	\$ (1,781,807)	\$ (1,583,807)	\$ 198,000		\$ (1,385,807)
PROPERTY TAX SUPPORTED RESERVES NET			\$ 22,038,077	\$ 6,544,500	\$ (9,578,469)	\$ 19,004,108	\$ 7,043,000	\$ (7,746,990)	\$ 18,300,118

CONTINUITY OF RESERVES, DEFERRED REVENUE & TRUST FUNDS

	G/L Acct	Account Name	2024 Bal Fwd	2025 Activity		2025 Bal Fwd	2026 Activity		2026 Bal Fwd
				Contribution	Application		Contribution	Application	
CONTINUITY OF RESERVES, DEFERRED REVENUE & TRUST FUNDS									
	G/L Acct	Account Name	2024 Bal Fwd	2025 Activity		2025 Bal Fwd	2026 Activity		2025 Bal Fwd
WATER AND WASTEWATER RESERVES									
Sewer - COT	03-000-032-39013	Reserve Cottam Equipment	\$ 7,500			\$ 7,500			\$ 7,500
Sewer - COT	03-000-032-39080	Working Capital Cottam Sewage	\$ (561,117)	\$ 153,435		\$ (407,682)	\$ 168,103		\$ (239,580)
Sewer - KLV	03-000-032-39004	Working Capital KLV Sewage	\$ 1,207,390	\$ 56,078		\$ 1,263,468			\$ 1,263,468
Sewer - KLV	03-000-032-39006	Reserve LW Capital Conn Chgs	\$ 190,334			\$ 190,334			\$ 190,334
Sewer - KLV	03-000-032-39042	Reserve LW Equipment	\$ 135,337	\$ 22,000	\$ (40,000)	\$ 117,337	\$ 35,000		\$ 152,337
Sewer - KLV	03-000-032-39063	Reserve Sewer Capital - LW	\$ 366,396	\$ 1,166,550	\$ (865,000)	\$ 667,946	\$ 1,360,000	\$ (1,682,500)	\$ 345,446
Sewer - KLV	03-000-032-31046	Sewer Plant Capital - LW	\$ (1)			\$ (1)			\$ (1)
Water	02-201-032-39013	MOE Reserves - GS Water	\$ 59,278			\$ 59,278			\$ 59,278
Water	03-000-032-39005	Reserve Future Waterline Mtce	\$ 3,031,861	\$ 1,317,000	\$ (2,375,000)	\$ 1,973,861	\$ 1,490,000	\$ (700,000)	\$ 2,763,861
Water	03-000-032-39069	Reserve Meter Changeout Water	\$ -			\$ -			\$ -
Water	03-000-032-39070	Working Capital Reserve Water	\$ 836,565	\$ 296,066		\$ 1,132,631		\$ (17,500)	\$ 1,115,131
Water	03-000-032-39071	Reserve Equipment Water	\$ 112,385	\$ 82,400	\$ (21,000)	\$ 173,785	\$ 86,700		\$ 260,485
WATER AND WASTEWATER RESERVES TOTAL			\$ 5,385,927	\$ 3,093,529	\$ (3,301,000)	\$ 5,178,456	\$ 3,139,803	\$ (2,400,000)	\$ 5,918,258
LESS: UNFINANCED CAPITAL									
	02-201-018-13485	Water Meter Replacement Program (2023-2024 Project)	\$ (1,916,312)	\$ 211,000		\$ (1,705,312)	\$ 211,000		\$ (1,494,312)
WATER AND WASTEWATER RESERVES NET			\$ 3,469,615	\$ 3,304,529	\$ (3,301,000)	\$ 3,473,144	\$ 3,350,803	\$ (2,400,000)	\$ 4,423,946
DEFERRED REVENUE									
	03-000-032-39209	Development Charges	\$ 87,639	\$ 2,500,000	\$ (2,462,954)	\$ 124,685	\$ 1,500,000	\$ (1,580,000)	\$ 44,685
	03-000-032-39180	Reserve Fund - Gas Tax	\$ 1,493,026	\$ 1,091,376	\$ (200,000)	\$ 2,384,402	\$ 1,159,040	\$ (650,000)	\$ 2,893,442
	03-000-032-39182	Reserve Fund - OCIF	\$ 1,367,530	\$ 1,312,047	\$ (2,360,000)	\$ 319,577	\$ 1,443,252	\$ (1,150,000)	\$ 612,829
	03-000-032-39184	Reserve Fund - Modernization Grant	\$ 59,333			\$ 59,333		\$ (59,333)	\$ 0
	03-000-032-39185	Reserve Fund - Safe Restart (COVID)	\$ 176,712		\$ (81,750)	\$ 94,962			\$ 94,962
	03-000-032-39186	Reserve Fund - SALC Grant	\$ 19,887			\$ 19,887			\$ 19,887
DEFERRED REVENUE TOTAL			\$ 3,204,128	\$ 4,903,423	\$ (5,104,704)	\$ 3,002,847	\$ 4,102,292	\$ (3,439,333)	\$ 3,665,806
FUNDS HELD IN TRUST									
	04-150-034-31019	Cemetery Trust	\$ 1,343,282			\$ 1,343,282			\$ 1,343,282
FUNDS HELD IN TRUST TOTAL			\$ 1,343,282	\$ -	\$ -	\$ 1,343,282	\$ -	\$ -	\$ 1,343,282
TOTAL			\$ 30,055,101	\$ 14,554,452	\$ (16,202,366)	\$ 28,407,187	\$ 14,298,095	\$ (13,586,323)	\$ 29,118,959

APPENDIX D

**Town of Kingsville
5 Year Recommended Capital/Major Maintenance
from 2026 to 2031**

Scope of Work	2026	2027	2028	2029	2030	2031	Rationale for Project
	Wastewater Treatment Plant						
Pump Station Wet Well Refurbishments							Lifecycle replacement of collection system wet wells. Annual replacement of one pump station per or two year, location to be determined
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
LSW Replacement Main Plant Generator				\$ 425,000			Replacement of generator for main plant.
UPS & Generator Batteries							Life expectancy replacement Cottam #1 filter Building.
	\$ 10,000		\$ 10,000		\$ 10,000		
Security Access Gate							Key pad entry and auto opener for new rolling gate adds security to plant during day to day operations.
			\$ 50,000	\$ 50,000			
Replace overhead doors on Main Admin Building							Life cycle replacement- original equipment doors are worn and rusted.
				\$ 17,000			
Centrifuge Polymer Mixer System							Life cycle replacement- original equipment, if the system goes down we would have to haul sludge
		\$ 120,000					
Kingsville Lagoon raw distribution chamber valving & cement repairs	\$ 80,000	\$ 90,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Life cycle replacement- Kingsville Lagoons 3&4 including distribution box on outfall bolt right to concrete and discharge box #4.
Kingsville Lagoons Embankment control and Laneway repair							The embankment management requires a freeboard clearance of approximately 3 feet, the laneway and embankment brush causes issue to maintain this and periodically requires updates and repair
		\$ 20,000			\$ 25,000		
Cottam Lagoons Embankment control and Laneway repair							The embankment management requires a freeboard clearance of approximately 3 feet, the laneway and embankment brush causes issue to maintain this and periodically requires updates and repair
		\$ 20,000			\$ 25,000		
Control cabinet replacement, VFD& electrical upgrades	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Life cycle replacement of replacement panel in this order Cedar Island. (Lakeshore West#4, Lakeshore West#5, Lakeshore West#6, Lakeshore West#3, Kingsville#3 McAllum, Lakeshore West#1)
Portable Generator Replacement							Life cycle replacement of current generator.
			\$ 175,000				
HVAC Air makeup Unit Replacement	\$ 65,000	\$ 65,000	\$ 65,000				Life cycle replacement of sludge building and grit building cannot allow sewage to freeze in building.
Replace lift truck							Life cycle replacement of current lift truck is worn, repairs have been made to keep unit in service.
		\$ 15,000					
Continuous monitoring equipment gas detection, portable device and grit building							Life cycle replacement of grit building H2S sensors.
		\$ 30,000				\$ 30,000	
PLC/SCADA	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Life cycle replacement in 2026 of the Lakeshore main plant remote access and other component upgrades are required due to obsolescence.
Pump station Replacement/Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Life cycle replacement of several pumps at the pump stations. 2026 will replace Kingsville Lagoon Pump #1 x 1, Kingsville Pump Station#3 McCallum x 2. Kingsville Pump Station#4 Bernath repair required.
LSW Main Plant Pump Replacement/Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Life cycle replacement of several pumps in the plant must upgraded or replaced.

GRIT Building Various	\$ 25,000			\$ 25,000		\$ 25,000	Plug valves have reached life expectancy and require replacement.
Centrifuge Building Various	\$ 20,000	\$ 45,000		\$ 20,000		\$ 45,000	Life cycle replacement of Macerator cutters need replacing.
Lakeshore Lab Various	\$ 20,000	\$ 25,000	\$ 30,000			\$ 20,000	Life cycle replacement of new lab microscope and scale.
Various Flow Meter	\$ 15,000		\$ 15,000		\$ 15,000		Life Expectancy replacement Kingsville and LSW Pump station flow meters are original equipment
LSW Main Plant Rotork Actuators and Valves	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000			Life Cycle replacement of 2026 Drywell Actuators and Valves x 3, or replace annually until completed into 2028.
LSW Main Plant, Grit Classifier replacement					\$ 160,000		Life Cycle Replacement as unit is failing and unreliable.
LSW MP Primary Clarifier Scum box heaters (4) and Sweep replacement(2)	\$ 10,000	\$ 38,000					Life Cycle replacement in 2026 of sweeps are eroded and require replacement and Thermon heaters are no longer working and requires replacement.
Kingsville Pump Station #2 Lagoon Pump Disconnect replacement	\$ 25,000						Life Cycle replacement of 4 disconnect panels are unreliable and ready for catastrophic failure at any time. Kingsville Pump Station#2 lagoon pump disconnects and dry well upgrades, downstairs disconnects, remove out of the was no longer require explosion proof panels.
New UV Sleeves and other components	\$ 20,000		\$ 40,000		\$ 40,000		Life Cycle replacement, control unit, probes system in general replacement, unit original to plant and needs consistency in its operations. Every 12000hr replacement required
Expansion Joints, Raw Channel & Aerator Chamber		\$ 10,000			\$ 25,000		Life Cycle replacement, required to maintain seals. Replace 2-5 additionally in house.
Headworks Level Controller and Transducer	\$ 15,000				\$ 15,000		Life Expectancy replacement, this is a harsh environment and consistent measuring device is required.
Admin Building Access Door	\$ 7,500	\$ 7,500	\$ 12,000				Life Expectancy replacement of Admin Building Access door.
Kingsville Lagoon ActiZine Application for Sludge Blanket removal	\$ 100,000	\$ 100,000					Life Expectancy Replacement of the Sludge Layer in cell #1&3 have a thick layer of sludge, Actizine is being Piloted in Comber and Stoney Point and if this is successful this will eliminate the need for Lagoon Clean out from below forecast.
Primary Clarifier Sand Blast and Reseal	\$ 550,000						Conduct per 2018 Inspections. The remaining primary clarifier #2 still needs to be updated for repair and Poly Urea sealant install.
Kingsville Lagoons Sludge Removal		\$ 1,000,000	\$ 1,000,000				Compliance required. Accumulation of sludge reduces lagoon volume.
Proposed Budget	\$1,547,500	\$2,070,500	\$1,897,000	\$1,037,000	\$780,000	\$585,000	

APPENDIX E

NO FURTHER STAFFING REQUESTS ARE BEING PROPOSED AT THIS TIME

APPENDIX F

Business Improvement Area (BIA) helps Kingsville businesses flourish by promoting Kingsville as a prime shopping area and providing local businesses with tools for success. The BIA is self-funded through its dedicated BIA levy.

The BIA's goal is to enhance and improve business within the geographic boundaries of the association by utilizing the combined strengths of all its members.

Staffing – One staff member supports the BIA. They report directly to the BIA Board of Managers. BIA Board of Managers – consists of one Chairperson, a Council representative & seven Members.



Operating Budget (\$ dollars)

BIA	2025 Budget	2026 Budget (Draft)	Change \$
Revenue	\$155,392	\$134,766	\$(20,626)
Expenses	164,698	135,800	(28,898)
Contribution to Reserves	(9,306)	(1,034)	8,272
Net Total	-	-	-



220+ businesses supported

3K Instagram followers **5K** Facebook followers

Continually working towards **ENGAGING & PROMOTING** businesses and **BEAUTIFYING** Downtown Kingsville (i.e. facelift grant, flowers).

\$100K spent in the BIA core during the Holiday season attributed to the annual BIA Dollar Program & **\$256K** due to our ShopKingsville2Win promotion.

BIA							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
Account Number		2023 Actuals	2024 Actuals	2025 Budget	2025 Projected	2026 Budget	2025 Forecast vs. 2025 Budget	2026 Budget vs. 2025 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-181-012-40189	B.I.A.	\$ 115,500	\$ 115,500	\$ 117,810	\$ 117,810	\$ 120,166	\$ -	\$ 2,356
01-181-058-40500	Town Contribution - Flower Program	\$ 21,250	\$ 21,966	\$ 24,582	\$ 24,582	\$ -	\$ -	\$ (24,582)
01-181-058-40500	Town Grant - Operation Face Lift	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
01-181-066-41255	Revenue - BIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-181-066-41270	Miscellaneous	\$ 16	\$ 3,192	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-181-066-40528	Fundraising	\$ -	\$ 400	\$ -	\$ 200	\$ -	\$ 200	\$ -
01-181-066-41292	Assoc. Memberships	\$ 3,726	\$ 5,835	\$ 4,000	\$ 4,933	\$ 4,600	\$ 933	\$ 600
01-181-066-41410	Investment Income	\$ 6,784	\$ 5,195	\$ 3,000	\$ 3,000	\$ 4,000	\$ -	\$ 1,000
TOTAL OPERATING REVENUE:		\$ 152,276	\$ 157,088	\$ 155,392	\$ 156,525	\$ 134,766	\$ 1,133	\$ (20,626)
OPERATING EXPENDITURES:								
01-181-072-60120	Contracts	\$ 45,434	\$ 49,592	\$ 52,000	\$ 52,000	\$ 55,000	\$ -	\$ (3,000)
01-181-170-60840	Fund Raising Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 9,819	\$ 10,653	\$ 11,298	\$ 11,298	\$ 11,700	\$ -	\$ (402)
Total Salaries & Benefits		\$ 55,253	\$ 60,245	\$ 63,298	\$ 63,298	\$ 66,700	\$ -	\$ (3,402)
01-181-099-60301	Office Supplies	\$ 1,501	\$ 1,013	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-181-099-60306	Advertising & Promotion	\$ 6,144	\$ 6,874	\$ 27,000	\$ 27,000	\$ 27,700	\$ -	\$ (700)
01-181-099-60309	Storage	\$ 2,736	\$ 326	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-181-099-60315	Facility Maintenance - BIA	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	\$ -
01-181-099-60317	Miscellaneous	\$ 999	\$ 1,190	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
01-181-099-60320	Membership & Subscriptions	\$ 605	\$ 766	\$ 1,000	\$ 1,000	\$ 1,600	\$ -	\$ (600)
01-181-099-60323	Write Offs	\$ 423	\$ 418	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01-181-099-60327	Phone/Internet/Static/IP	\$ 1,861	\$ 2,047	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
01-181-099-60329	Rent	\$ 3,610	\$ 3,610	\$ 4,000	\$ 4,000	\$ 3,800	\$ -	\$ 200
01-181-170-60811	BIA Mixer	\$ 79	\$ 15	\$ 700	\$ 700	\$ 500	\$ -	\$ 200
01-181-170-60812	BIA Dollar Promotion	\$ 13,012	\$ 15,343	\$ -	\$ -	\$ -	\$ -	\$ -
01-181-170-60816	Annual General Meeting	\$ 792	\$ 579	\$ 1,200	\$ 2,100	\$ 2,500	\$ (900)	\$ (1,300)
01-181-099-60819	Training	\$ 2,222	\$ 2,209	\$ 3,000	\$ 2,100	\$ 3,000	\$ 900	\$ -
01-181-099-60833	Operation Face Lift	\$ 8,809	\$ 4,718	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01-181-099-60836	Maintenance	\$ 446	\$ 1,206	\$ 2,000	\$ 3,300	\$ 2,500	\$ (1,300)	\$ (500)
01-181-170-60839	Beautification / Flower Program	\$ 40,369	\$ 43,974	\$ 46,000	\$ 46,000	\$ 11,000	\$ -	\$ 35,000
TOTAL OPERATING EXPENDITURES:		\$ 138,861	\$ 144,535	\$ 164,698	\$ 166,098	\$ 135,800	\$ (1,400)	\$ 28,898
NET OPERATING REVENUES (EXPENSES):		\$ 13,415	\$ 12,553	\$ (9,306)	\$ (9,572)	\$ (1,034)	\$ (267)	\$ 8,272
CONTRIBUTIONS TO (FROM) RESERVES:								
03-181-032-41700	Trans. from Res. - Working Cap.	\$ -	\$ -	\$ (9,306)	\$ (9,572)	\$ (1,034)	\$ 266	\$ (8,272)
03-181-440-80100	Transfer to Res. - Working Cap.	\$ 13,415	\$ 12,553	\$ -	\$ -	\$ -	\$ -	\$ -
NET CONT. TO (FROM) RESERVES:		\$ 13,415	\$ 12,553	\$ (9,306)	\$ (9,572)	\$ (1,034)	\$ 266	\$ (8,272)
OPERATING SURPLUS/(DEFICIT):		\$ -	\$ (1)	\$ (0)				
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-181-058-40504	Provincial Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-181-066-41368	Clock Bricks	\$ 1,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-181-032-41710	Transfer from Res. - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE:		\$ 1,695	\$ -	\$ -				
CAPITAL EXPENDITURES:								
	From Capital Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES:		\$ -	\$ -					
CONTRIBUTIONS TO RESERVES:								
03-181-440-80300	Transfer to Res. - Capital	\$ 1,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS TO RESERVES		\$ 1,695	\$ -	\$ -				
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REPAYMENT OF LONG-TERM DEBT:		\$ -	\$ -					
NET CAPITAL EXPENDITURES:		\$ (0)	\$ -	\$ -				
DEPARTMENTAL SURPLUS/(DEFICIT):		\$ -	\$ (1)	\$ (0)				



Budget 2026

- Town of Kingsville -