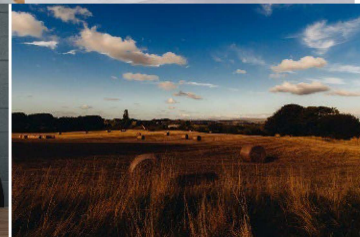
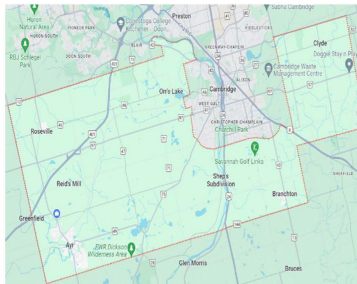




TOWNSHIP OF NORTH DUMFRIES

2026 Municipal DRAFT Budget



Background on Municipal Budget 2026 Draft Budget Financial Snapshot Issues Affecting 2026 Budget

This summary of the 2026 budget has been prepared by the Treasurer/ Director of Corporate Services only as an overview for the amounts and format of the budget. Further details are available from the Chief Administrative Officer, Fire Chief, Director of Engineering and Public Works, the Director of Leisure and Community Services. Other items may be raised at the Council Meeting to present the 2026 Municipal Budget in January 2026.

At the August 13, 2025, Council meeting, Council approved the following resolution regarding the 2026 Township of North Dumfries Budget:

- 1) THAT FIN Report No. 16-2025 be received;
- 2) AND THAT Council establish a transfer to Capital Reserves of a minimum of 3.0% of the 2026 Municipal Levy, over the total Capital Reserves allocated from taxation in 2025, to assist in funding the 10 Year Capital Forecast, as follows:
 - i) Transfer to the Infrastructure Reserve Account at 1.25%
 - ii) Transfer to the Facilities Reserve Account at 0.75%
 - iii) Transfer to various Capital Reserve Accounts (above and beyond Infrastructure & Facilities) at 1%
- 3) AND THAT staff be directed to prepare and submit the 2026 *draft* Operating and Capital budget within a maximum guideline of a 5.5% increase in the Municipal tax rate (after accounting for assessment growth);
- 4) AND THAT staff publish the adopted 2026 Budget Meeting Schedule in conjunction with the 2025 / 2026 Council Meeting Schedule on the Township's website, social media accounts as part of the ongoing public consultation and community outreach program;
- 5) AND THAT the following Meetings be scheduled to deal with the 2025 Budget components:

Wednesday August 13, 2025	6:00 pm	Special Council Meeting	1) 2026 Budget Schedule / Key Drivers / Guiding Principles to Establish 2026 Budget 2) Ten-Year (2026-2035) Capital Forecast / Funding Strategy
Tuesday November 10, 2025	6:00 pm	Regular Council	1) 3 rd Quarter 2025 Variance Report and Year End Projections 2) Report on Pre-Approval for Tenders/RFP's for key capital projects for 2026 delivery.
Monday December 8, 2025	6:00 pm	Regular Council	1) 2026 Fees and Charges Review and By-law Draft 2026 Budget Document and Business Plans circulated with a Report.
Monday & Wednesday Jan. 12 & 14, 2026	6:00 pm	Special Council Meeting	Full Review by Directors of the 2026 Budget – Operations and updated Capital & 10 Year Capital Forecast
Monday February 2, 2026	6:00 pm	Special Council Meeting	Further Review of Items arising from January 12 & 14 Budget discussions. Detailed Budget Review session continues (IF REQUIRED).
Monday February 23, 2026	6:00 pm	Regular Council	Report to recommend approval of the 2026 Budget., Department Business Plans and in principle the 10-year Capital Forecast, and, Township Tax Rates By-law
Monday April 27, 2026	6:00 pm	Regular Council	Consideration of Final Full Tax Rate By-law (including Region and School Board Rates)

The Township's assessment base increased by 1.0% from 2025 to 2026.

Staff have prepared a draft budget that provides the 3% increase in transfers to Capital Reserves funded by the 2026 Municipal Levy.

The 2026 draft budget contains a 5.5% increase in the Municipal tax rate. This is comprised of a 2.5% year over year increase in costs to deliver existing programs and services and a 3% increase related to the increase in transfers to Capital Reserves.

The Canadian inflation rate was 2.5% in January 2025 and has been decreasing over the year with the most recent year over year rate of 2.2% increase for October 2025.

The Township has seen inflationary costs return to more traditional level. However, the on-going issues with the United States related to tariffs have once again inserted uncertainty into the markets and is causing price fluctuations. While the Township does prefer to purchase from local suppliers, many items are not produced in Canada and may be subject to tariffs. This is impacting operations and the 2026 Draft Budget.

The layout of the 2026 Budget information materials is consistent with what was provided in 2025 in order to make comparisons easier for the readers. Provided in this binder are several items that will assist in making the 2026 Draft Budget more understandable including:

1. A Summary by services and departments, followed by a detail list of the Operational Departmental budgets.
2. A Detail listing of accounts. This is also listed by Departments and organized by Major functional categories as listed by the Financial Information Return (FIR). This report shows a breakdown by proposed Operational budgets. These DRAFT Budget working papers are attached in summary format and include:
 - ▶ 2023 Actuals (Final) to December 31, 2023
 - ▶ 2024 Actuals (Final) to December 31, 2024
 - ▶ 2025 Approved Budget
 - ▶ 2025 Actuals to October 31, 2025
 - ▶ 2026 Draft Budget
 - ▶ Dollar Change from 2025 to 2026 Budget
3. A summary of 2026 Capital projects with an analysis of funding sources. This together with a written summary of the projects is provided.
4. Updated Business Plans (2026 to 2028) for the Township, by Department. These Plans are the basis on which the Township's services are provided, which require funding from the proposed 2026 budget.

The 2025 year-end is not yet complete. Staff are anticipating having final numbers in early April 2026.

The final assessment amounts have not yet been delivered to the Municipality by the Municipal Property Assessment Office (MPAC), however the tax rate calculations are based on assessment data provided by MPAC connect data. The rates will be verified when the annual tax roll is delivered, in mid-December 2025. Staff will provide further information on any updates as part of the January 2026 Budget meetings.

Tax Levy and Tax Rates

The total tax levy in the 2026 draft budget is \$9,002,499. The Township experienced a 1.0% growth in the tax assessment roll. The proposed increase in tax rate of 5.5% would result in an estimated increase in property taxes of \$75.43 for the average residential property. The average Residential Assessment for the Township of North Dumfries being assessed at \$455,000.

The average residential assessment of \$455,000 is used as the basis for comparison, as it represents the median assessment for a residential property within the Township of North Dumfries as assessed by MPAC. While the market value on properties has substantially changed since the assessment base in 2016, the actual assessments used for taxation purposes has not changed when calculating property taxation. Property taxes continue to be assessed at the 2016 assessment values.

Residents should remember that today's market price is not the basis of their property assessment, instead properties are assessed by MPAC as to the value they would have had in 2016.

With the proposed tax increase, residents will pay \$315.30 for every \$100,000 of assessment on residential properties. This represents an increase of \$16.58 over 2025 taxes for every \$100,000 of assessment.

The allocation of the tax levy for 2026 is as follows:

	2026 TAX LEVY % OF TAX LEVY	
RESIDENTIAL/FARM	\$ 6,364,018	71%
COMM/INDUST.	\$ 2,293,450	25%
PIPELINE	\$ 345,031	4%
	\$ 9,002,499	100%

Reserve Transfers

The Capital Reserves transfer in this draft budget represent \$1,592,500 to specifically identified reserves raised through the tax levy. In addition to the transfers to the specifically identified reserves, the budget includes transfers to reserves for Aggregate fees \$850,000 and Grandbridge Investment income of \$586,774. It should be noted that the estimated transfers to reserves from these two external funds are based on preliminary estimates. Aggregate is based on self-reporting data from the industry and Grandbridge Energy is based on preliminary forecast from the energy company.

Long Term Capital Forecast

At the meeting of August 13, 2025, Council reviewed the initial draft Ten-Year (2026-2035) Capital Forecast/ Funding Strategy. The forecasted capital items have been reviewed by staff and the 2026 capital budget is largely built on these items. The Ten Year Capital Forecast will be reviewed by Council again at the end of January 2026 along with the Reserve Continuity Analysis.

Programs, Services and Capital Projects

The 2026 Draft Budget Document contains much more detail on programs, services and projects to be completed in 2026. Council and members of the Public have been given a few weeks to review and prepare questions for staff on the draft document in advance of the first scheduled Budget Meeting which is set for January 12th, 2026 with the second meeting scheduled for January 14th, 2025. Both meetings commence at 6 pm.

On January 12^h (and any subsequent meetings as required) a full review of this information included in the 2026 Draft Budget Binder will take place. Staff would appreciate any questions from Council that they would like addressed prior to that date so that the necessary background information can be provided at the meeting. There will also be a further detailed budget review session on Monday, February 2nd for the purposes of reviewing the document in detail and finalizing the document for Council approval. If that meeting is not required for review of the 2026 budget, staff will then take the opportunity to review the 10-year Capital Forecast with Council, seeking direction in principle for future projects.

The 2026 draft Budget includes estimates on many items that are detailed in the attached Budget book. Some highlights include:

- The Ontario Municipal Partnership Fund was confirmed at \$291,800 for 2026 and represents an increase of \$33,300 from 2025.

- The Township will received Ontario Community Infrastructure Fund (OCIF) allocation in 2026 of \$534,582. This represents a \$59,398 decrease from 2025 funding level. These funds are to be used on core infrastructure projects.

The 2026 list of Capital projects totals \$31,192,121. This includes the projected \$16,190,160 to deliver the Net Zero Arena project

In the detailed budget information that follows, each Department operational expenditures are explained.

A full review of this book will be discussed at the 2026 Budget Meetings of Council, scheduled for January 12th and 14th, both to commence at 6 p.m. Each Director will be available to answer questions on the details with their respective areas of responsibility.

It is anticipated, on February 2nd, there will be a review of the updated 10-year Capital plan.

If Council or the public have any issues, they would like addressed at either of these meetings, please forward to my attention, if possible, prior by January 7th in preparation of the January 12th meeting, so any background information that will need to be collected to answer questions, will be prepared.

Christina Brox, CA, CPA
cbrox@northdumfries.ca
Treasurer/Director of Corporate Services
December 8, 2025

TOWNSHIP OF NORTH DUMFRIES
2026 DRAFT Summary Tax Rate Sheet

2025 LEVY REQUIREMENT =	\$8,427,827
2026 LEVY REQUIREMENT =	\$9,002,499
Levy Increase	\$574,672

	2026 TAX LEVY	% OF TAX LEVY
RESIDENTIAL/FARM	\$ 6,364,018	71%
COMM/INDUST.	\$ 2,293,450	25%
PIPELINE	\$ 345,031	4%
	\$ 9,002,499	100%

Residential - Rural - TOWNSHIP PORTION ONLY

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00315303	0.00298724	0.00280833	0.00269518	0.00256586	0.00247525
Township Taxes Annually	\$ 315.30	\$ 298.72	\$ 280.83	\$ 269.52	\$ 256.59	\$ 247.53
	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Average Residential Assessment for the Township of North Dumfries	455,000	455,000	455,000	455,000	455,000	455,000
Residential Township Tax Rate	0.00315303	0.00298724	0.00280833	0.00269518	0.00256586	0.00247525
Township Taxes Annually	\$ 1,434.63	\$ 1,359.19	\$ 1,277.79	\$ 1,226.31	\$ 1,167.47	\$ 1,126.24
	\$ 75.43	\$ 81.40	\$ 51.48	\$ 58.84	\$ 41.23	\$ (0.10)
	5.5%	6.4%	4.2%	5.0%	3.7%	0.0%

Residential - Urban Impact - TOWNSHIP PORTION ONLY

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00330874	0.00312523	0.00293754	0.00282501	0.00267299	0.00260145
Township Taxes Annually	\$ 330.87	\$ 312.52	\$ 293.75	\$ 282.50	\$ 267.30	\$ 260.15
	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Average Residential Assessment for the Township of North Dumfries	455,000	455,000	455,000	455,000	455,000	455,000
Residential Township Tax Rate	0.00330874	0.00312523	0.00293754	0.00282501	0.00267299	0.00260145
Township Taxes Annually	\$ 1,505.47	\$ 1,421.98	\$ 1,336.58	\$ 1,285.38	\$ 1,216.21	\$ 1,183.66
	\$ 83.50	\$ 85.40	\$ 51.20	\$ 69.17	\$ 32.55	\$ 2.78
	5.9%	6.4%	4.0%	5.7%	2.8%	0.2%

* These average assessment are taken from the OPTA (Ontario Property Tax Assessment website) using the 2017 Tax Impact on Median/Typical Property for North Dumfries Single Family Home Property Code calculation

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Total General Revenue Taxation	(7,247,884)	(7,840,934)	(8,574,626)	(8,632,340)	(9,182,824)	(608,198)
Total General Corporate Revenues	(1,480,492)	(1,385,987)	(740,500)	(993,682)	(866,800)	(126,300)
TOTAL TAXES AND CORPORATE REVENUES	(8,728,376)	(9,226,920)	(9,315,126)	(9,626,023)	(10,049,624)	(734,498)
Total Council	167,365	177,540	190,577	138,629	201,669	11,092
Total Elections	23,347	23,010	23,100	23,010	37,034	13,934
Total Corporate Serv Admin	1,427,431	1,723,758	1,797,518	1,279,103	1,841,803	44,285
Total Admin Office NDCC	34,000	4,800	5,300	-	5,300	-
Total Admin Office - Earl Thompson	15,306	282	2,000	174,762	5,500	3,500
TOTAL CORPORATE SERVICES	1,667,449	1,929,389	2,018,495	1,615,504	2,091,306	72,811
Total Fire	974,312	1,067,769	1,116,011	802,800	1,178,796	62,785
Total Emergency Planning	2,173	2,098	3,000	2,323	3,850	850
TOTAL FIRE	976,485	1,069,867	1,119,011	805,123	1,182,646	63,635
Total Animal Control	4,489	5,797	9,450	5,130	10,875	1,425
Total Building Permit & Inspection Services	(15,000)	(15,000)	(15,000)	431,208	(15,000)	-
Total By-Law Enforcement	194,332	187,954	270,941	148,999	259,980	(10,961)
Total School Crossing Guards	94,030	94,589	106,438	74,990	116,292	9,854
TOTAL PROTECTIVE SERVICES	1,254,337	1,343,207	1,490,840	1,465,450	1,554,793	63,953
Total Transportation Services - Overhead	640,133	647,329	1,347,086	626,574	1,466,225	119,139
Total Public Works Facilities	47,846	70,391	40,000	76,746	44,000	4,000
Total Public Works Vehicles & Equipment	220,223	270,429	193,710	225,037	252,325	58,615
Total Roads - Paved	160,524	133,353	58,000	116,373	61,750	3,750
Total Roads - Unpaved	142,697	136,655	99,000	95,296	108,000	9,000
Total Roads- Bridges & Culverts	58,840	25,977	20,300	44,235	23,750	3,450
Total Roads - Traffic & Roadside	311,930	391,694	268,650	347,840	279,900	11,250
Total Roads - Winter Control (Except Pkg Lot/Sdw	213,560	249,433	140,700	285,966	165,700	25,000
Total Parking & Parking Lots	8,268	7,182	10,000	4,406	2,000	(8,000)
Total Street Lighting	57,258	41,250	52,000	28,577	41,000	(11,000)
Total Sidewalk Costs Covered by General Levy	88,966	51,513	71,150	97,471	32,773	(38,377)
Total Special Area Costs - AYR	(20,344)	(19,982)	-	24,075	-	-
TOTAL PUBLIC WORKS	1,929,900	2,005,223	2,300,596	1,972,597	2,477,423	176,827
Total Environmental	309	-	-	-	-	-
Total Solid Waste Collection	(92)	(121)	(70)	(633)	(225)	(155)
TOTAL ENVIRONMENTAL SERVICES	218	(121)	(70)	(633)	(225)	(155)
Total Recreation and Cultural Services Overhead	573,040	576,092	1,384,262	507,564	1,468,430	84,168
Total Recreation Program & Events	41,067	47,228	36,650	29,867	41,600	4,950
Total Recreation Vehicles & Equipment	37,827	46,387	45,800	37,951	64,400	18,600
Total Parks	374,771	373,310	188,875	438,835	216,620	27,745
Total Rec. Facility - ACC	63,758	57,346	23,860	55,230	(1,400)	(25,260)
Total Rec Facility - NDCC	392,368	429,324	93,250	466,576	72,905	(20,345)
Total Rec. Facility - Roseville Hall	3,472	3,707	9,900	12,619	3,900	(6,000)
Total Libraries	-	43	1,000	-	1,000	-
TOTAL RECREATION SERVICES	1,486,304	1,533,437	1,783,597	1,548,642	1,867,455	83,858
Total Planning & Development	160,261	333,995	407,968	343,047	445,672	37,704
Total Heritage	-	10,418	700	-	5,700	5,000
TOTAL PLANNING	160,261	344,413	408,668	343,047	451,372	42,704
Total Operations	(2,229,908)	(2,071,372)	(1,313,000)	(2,681,416)	(1,607,500)	(294,500)
Capital Funded by tax levy and building bill 124			1,313,000		1,607,500	294,500
Net Budget			-		-	-

General Taxation & Unconditional Grants

The total Township levy will be \$9,002,499. This is a sum total of the Municipal Levy for Residential & Farm, Commercial/Industrial/ Multi-Residential and Pipeline. The amounts calculated for based on this draft budget are:

	2026 TAX LEVY	% OF TAX LEVY
RESIDENTIAL/FARM	\$ 6,364,018	71%
COMM/INDUST.	\$ 2,293,450	25%
PIPELINE	\$ 345,031	4%
	\$ 9,002,499	100%

The levied amount being discussed only relates to the Township portion of the tax bill generated by the Township of North Dumfries and does not include the Region of Waterloo or the Regional School Boards.

It should be noted that the taxation amount shown is levied to cover expenditures. The tax rate will be discussed later which will indicate how this taxation requirement is translated to the individual taxpayers.

The delivery of this base Budget proposes new debt as it relates to the Net Zero Arena. It is anticipated that the debt would issued at the completion of the project. Staff will be reviewing and monitoring cash flow needs to ensure the correct timing of the issuance of the new debt.

The Ontario Municipal Partnership Fund (OMPF) is the Township's Unconditional Grant received from the Province of Ontario. The 2026 OMPF was confirmed in the amount of \$258,500. This is an increase from 2025 levels in the amount of \$33,300. The OMPF allocation is deployed into the annual Operating Budget as a revenue source. In summary, over the past few years, the OMPF received has been:

- ▶ 2022 - \$327,300
- ▶ 2023 - \$278,300
- ▶ 2024 - \$236,600
- ▶ 2025 - \$258,500
- ▶ 2026 - \$291,800

Another Grant in this section of the budget is Canada Community Building Fund (CCBF), formerly known as the Federal Gas Tax. The 2026 allocation CCBF of funds has been confirmed in the amount of \$347,774. The Township has historically transferred revenue

from the CCBF to Reserves to fund future infrastructure projects as set out in the 10-year capital budget.

It should be noted that this is the base amount of grant that the Township receives through an agreement with the Association of Municipalities of Ontario (AMO), that indicates what it will receive. All funds are allocated to the Gas Tax Obligatory Reserve account and utilized in the Townships long term capital linear infrastructure projects. These funds will be applied specifically to roads infrastructure projects that are identified in the 10 Year Infrastructure Capital plan, as identified in the State of the Infrastructure – Roads and the Biennial Bridge Assessment Reports.

Included in the Corporate Revenues is the dividend and interest that the Township receives as a shareholder in Grandbridge Energy. The income the Township will earn in 2026 from the dividends plus interest on the loan the Township has with Grandbridge Energy are projected to be \$586,774. The funds are shown as a transfer to reserve, as this money is utilized for the funding of the Township Facilities, including the lease of the new Townhall, and various Recreation / Facility orientated projects as set out in the 10-year Capital Budget.

Interest and penalty on taxation is a Corporate Services number and is shown in this area of the Budget. The estimated revenue in 2026 is \$300,000, which is an increase over the 2025 budget amount as arrears for taxation have been increasing. This rate on tax arrears has not changed as it is set by Provincial and Township legislation. The interest rate on property taxes is 1.25% per month on tax arrears. Township staff have begun to review properties that are eligible for tax sales in 2026 and plan to begin tax sale procedures in early 2026 in order to reduce the amount of taxation arrears. The Township experienced some moderate success in collecting taxes owing from some properties that were significantly in arrears in 2025, bringing the properties out of tax sale status.

Interest from funds in the Township bank account throughout the fiscal year are expected to be similar to what was included in the budget for 2025. Interest rates are continuing to decline. It is also anticipated that the Township's bank account balance will decline significantly in 2026 due to the large capital projects being undertaken. The estimated amount of interest to be received for 2026 is \$275,000.

Tax write offs are estimated to the same as 2025 budget. The supplemental taxes have been increased by \$20,000. These two items have been updated to reflect new industrial properties that will be assessed in 2026 and the outstanding impact of the Township's appeals at the Assessment Review Board (ARB) in regards to gravel pits. There is one additional outstanding regarding an industrial property which is under review with the Assessment Review Board (ARB). An unfavourable decision would affect the write-offs. New municipal tax assessment typically lags occupancy of new homes by 1 to 3 years and is under the control of the Municipal Property Assessment Corporation (MPAC).

Growth in the Village of Ayr has significantly slowed over the past two years. It is anticipated that supplemental taxation for residential units will be significantly lower in 2026.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Municipal Lvy -Res & Farm	(4,930,652)	(5,347,194)	(5,950,652)	(5,950,653)	(6,364,018)	(413,366)
Municipal Lvy - Com/Ind/Multi-Res	(1,771,616)	(2,023,345)	(2,152,319)	(2,152,323)	(2,293,450)	(141,131)
Municipal Lvy - Pipeline	(291,811)	(304,283)	(324,855)	(324,855)	(345,031)	(20,176)
Municipal Lvy -Pil Region Of Waterloo	(52,919)	(53,577)	(52,000)	(17,361)	(52,000)	-
Municipal Lvy - Pil Mun Tax Assist. Act	(19,398)	(20,212)	(19,500)	(21,500)	(33,500)	(14,000)
Municipal Lvy - Pil Hydro One	(21,510)	(21,582)	(21,500)	(21,455)	(21,500)	-
Municipal Lvy - Pil CP Rail	(8,808)	(8,367)	(8,800)	(8,145)	(8,150)	650
Municipal Lvy - Pil Canada Post	(5,931)	(6,025)	(6,000)	(6,172)	(6,175)	(175)
Mun Lvy Supp. Taxes - Residential/Farm	(170,787)	(243,424)	(95,000)	(130,465)	(95,000)	-
Mun Lvy Supp. Taxes - Comm/Ind./Multi Res	(46,653)	(46,781)	(10,000)	(16,342)	(30,000)	(20,000)
Mun Lvy Supp. Taxes - Pipeline	(281)	(1,473)	-	(2,670)	-	-
Recoverables - Write-offs	-	139,308	-	-	-	-
Taxation-Transfer to Reserve	-	80,000	-	-	-	-
Municipal Levy Taxation - Write Off Taxes	72,416	15,986	65,000	19,561	65,000	-
Taxation - Write Small Balances Off Taxes	66	35	1,000	39	1,000	-
Total General Revenue Taxation	(7,247,884)	(7,840,934)	(8,574,626)	(8,632,340)	(9,182,824)	(608,198)
AMO Fed Gas Tax	(338,056)	(338,910)	(347,774)	(173,887)	(347,774)	-
Ontario Municipal Partnership Fund	(278,300)	(236,600)	(258,500)	(129,250)	(291,800)	(33,300)
Transfer From Reserve - Safe Restart Fund	(130,000)	(21,991)	-	-	-	-
Interest On Property Taxes	(226,773)	(281,332)	(227,000)	(306,910)	(300,000)	(73,000)
Interest On Bank Account	(845,329)	(846,064)	(255,000)	(557,522)	(275,000)	(20,000)
Energy Plus Investment - Interest	(150,774)	(150,774)	(150,774)	(150,774)	(150,774)	-
Energy Plus Investment - Dividend Income	(343,206)	(407,820)	(415,000)	(421,229)	(436,000)	(21,000)
Transfer To Reserve - CND Hydro Fund	493,890	558,594	565,774	572,003	586,774	21,000
Transfer to Unearned Revenue - AMO Gas Tax--Trar	338,056	338,910	347,774	173,887	347,774	-
Total General Corporate Revenues	(1,480,492)	(1,385,987)	(740,500)	(993,682)	(866,800)	(126,300)
TOTAL TAXES AND CORPORATE REVENUES	(8,728,376)	(9,226,920)	(9,315,126)	(9,626,023)	(10,049,624)	(734,498)

Council and Elections

Council expenditures include wages and benefits for the five (5) members of Council. These wages reflect the new amounts approved by Council in March 2018 plus annual cost of living increases. For 2026 Council wages have been increased by 2.1% Cost of Living adjustment (COLA) as approved in November 2025 and consistent with Non-union staff and Fire personnel.

Other costs for Council include memberships, training and special events hosted by Council. Membership includes the Association of Municipalities of Ontario (AMO) which is approximately \$4,000 for the Corporation.

The 2026 budget has deployed additional funds for training/conferences as conferences continue to be in-person and based on early indications of attendance by Council. The 2026 Budget has been adjusted to facilitate an expenditure of \$4,000 per member of Council to attend conferences or training sessions.

Election Expenditures for 2026 anticipate the cost for holding a hybrid election with both internet and in-person voting. The expenditures also include the costs to maintain voters list and contract agreement with the service provider. The transfer to election reserve is set to ensure the cost of the 2026 election is paid over the four year term of Council to minimize the impact on the tax rate in 2026. 2026 sees the funds being drawn from the reserve to offset the additional costs to deliver the 2026 Municipal Election.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Council - Transfer From Reserves/Reserve Fund	-	-	-	-	(12,500)	(12,500)
Council - Wages	128,795	131,500	134,262	100,696	137,081	2,819
Council - Employer Benefits	9,334	8,405	9,565	5,439	9,788	223
Council - Membership Exp	4,785	4,755	5,000	4,206	5,000	-
Council - Mileage Expense	523	1,496	2,000	129	1,500	(500)
Council - Conferences/Training Expenses	8,054	11,587	15,000	15,243	20,000	5,000
Council - Clothing	-	391	600	-	600	-
Council - Flowers/Donations	1,787	1,007	1,000	1,066	1,100	100
Council - Community Event Fees	335	1,136	2,000	164	1,500	(500)
Council - Office Supplies	73	220	400	537	400	-
Council - Printing/Stationery	-	-	100	19	100	-
Council - Postage Exp	-	23	150	-	100	(50)
Council - Furniture/Sm Office Equip	81	-	500	265	500	-
Council - Advertising/Promotion	2,123	2,126	2,500	1,206	2,500	-
Council - Recognition Awards	-	-	1,200	-	1,200	-
Council - Hardware	-	-	500	-	14,000	13,500
Council - Annual Licencing of Software	1,070	1,973	2,500	1,932	3,000	500
Council - Council/Staff Relations	4,966	6,693	7,800	3,236	7,800	-
Council - Special Event Expense	1,940	2,730	2,000	991	4,500	2,500
Council - Tech - Transfer to Reserve	3,500	3,500	3,500	3,500	3,500	-
Total Council	167,365	177,540	190,577	138,629	201,669	11,092
Elections - Transfer From Reserves/Reserve Fund	-	-	-	-	(84,000)	(84,000)
Elections - Wages	301	-	-	-	-	-
Elections - Wages - Overtime	-	-	-	-	10,072	10,072
Elections - Wages - P/T	12	-	-	-	10,978	10,978
Elections - Benefits	24	-	-	-	2,409	2,409
Elections - Materials and Supplies	-	-	-	-	29,520	29,520
Election - Service Agreement	2,010	2,010	2,100	2,010	47,055	44,955
Election - Transfer to Reserve	21,000	21,000	21,000	21,000	21,000	-
Total Elections	23,347	23,010	23,100	23,010	37,034	13,934

Administration, Finance, Information Technology

This section of the Budget has been combined and includes General Administration Revenues and Expenditures for both the Township, the Office of the Chief Administrative Officer, Corporate Services, including the Clerk and Treasury Divisions.

The Administration Grants - Community Foundation are funds received by the Waterloo Region Community Foundation on behalf of other organizations in the Township and which are reported to Council and subsequently disbursed. These accounts represent a flow through of funds with no impact on the Budget.

The Building Service Indirect Cost revenue is the amount allocated from the Building Services for their portion of office costs, supplies used in Administration and overhead fees (i.e. IT, payroll, etc.). The costs are covered under the Building Services revenues such as Building Permit fees and are sanctioned under the Building Code legislation (Bill 124). The amount is \$95,000 which is the same as in the 2025 budget.

Wages & Benefits increased compared to 2025 reflecting performance increases for staff, a Cost of Living increase and changes in the staff complement undertaken in 2025.

The 2026 tax funded community grants are \$40,000 and recommendations for allocation will be prepared by the Working Group. Cedar Creek Cemetery annual allocation has been increased to \$2,800 for the upkeep of the cemetery. Also included in the Administration Budget are allocations to the Ayr Cemetery, in the amount of \$10,000 per the Memorandum of Understanding with their Board, and \$3,500 to the Sheffield Lions Club for the maintenance of the Scott Women's Institute Building.

Community Grant applications from community groups are due to the Township by December 31 of the previous fiscal year. A full report will come to Council in February on the applications for funds requested or to have fees waived for events in municipal facilities and parks. A separate working group from Council has been approved that will review and made recommendations and then will seek Council approval on allocations for 2026.

Improved Information Technology strategies were adopted six years ago. In 2018 an agreement was entered into with a contractor to provide services on an ongoing basis for the next two years. The agreement is reviewed annually. The agreement provides technical assistance on site on a monthly basis and throughout the rest of the month by use of a help desk which is accessed remotely by phone or email. The contract also provides regular maintenance and ongoing security supervision. The Technology costs also include ongoing license and maintenance costs for desktop, server and software that are required by the Corporate Services Department.

Insurance premiums are estimated based on Insurance Pool negotiated amounts. The insurance policy runs July 1st to June 30th each year. The insurance market is more favourable than prior years for municipal insurance which has resulted in a typical increase in the premium at the 2025-2026 renewal. This increase has been reflected in the 2026 Budget as well as a further anticipated increase for the 2026-2027 renewal period. Participation in the Insurance Pool has resulted in favourable insurance terms and premiums for the Township.

The Township has made progress in cleaning and preserving its historic records in the past three years through an outside contractor. The budget allocates \$8,500 to continue this process in 2026 and also to fund costs associated with digitizing current Township records.

The budget reflects costs for the Council Chambers / Staff Training Centre at the North Dumfries Community Complex, based on a percentage allocation of use of the building.

The budget line for the cost of the lease agreement for the Township Offices at 106 Earl Thompson Road has been increased to reflect the annual increase in lease agreement as of December 1st each year. A further adjustment for the reduction in rent related to the declaration of the space as a municipal capital facility has been made. The payment of rent is paid by use of the Grandbridge Energy Reserve.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Administration Grants - Community Foundation	(30,900)	(27,150)	(15,000)	(67,100)	(15,000)	-
Administration - Admin Charge (NSF & Bank Recove	(1,540)	(1,855)	(1,500)	(1,670)	(1,500)	-
Administration - Donation Rev	(56,338)	(10,614)	-	(10)	-	-
Administration - FOI Fees	(293)	(1,193)	(250)	(261)	(250)	-
Administration - Tax Account Maintenance Fees	(6,015)	(5,355)	(5,000)	(5,500)	(5,200)	(200)
Administration - Miscellaneous Revenue	(143)	-	-	(60)	-	-
Administration - Building Services Indirect Costs	(90,435)	(93,150)	(95,000)	(95,000)	(95,000)	-
Administration - Tax Certificates	(9,180)	(11,610)	(10,000)	(10,640)	(12,000)	(2,000)
Administration - Lottery Licence Rev	(411)	(547)	(500)	(1,317)	(650)	(150)
Administration - Charges back from Tax Acct.	(45)	(130)	(100)	(50)	(100)	-
Administration - Comm. of Oaths/Cert. True Copy--Fa	(850)	(885)	(600)	(650)	(650)	(50)
Administration - Sale of Assets	-	(554)	-	(308)	-	-
Administration - Wages	708,849	730,494	881,569	677,051	910,767	29,198
Administration - Sick Wages	10,181	5,479	-	14,908	-	-
Administration - Vacation (P/T)	2,037	3,668	-	1,632	-	-
Administration - Benefits Legislative	230,007	249,027	285,749	209,524	308,886	23,137
Administration - Benefits Other	-	1,334	-	592	-	-
Administration - Bank Charges	4,592	4,600	6,500	4,763	7,500	1,000
Administration - Membership Exp	4,607	5,383	7,500	4,817	7,800	300
Administration - Mileage Expense	1,281	(5,346)	3,000	1,913	3,200	200
Administration - Conferences/Training/Education	8,532	9,896	17,000	9,662	15,000	(2,000)
Administration - Boots/Clothing	-	708	1,000	-	1,000	-
Administration - Health & Safety Supplies	-	474	1,000	-	800	(200)
Administration - Office Supplies	7,961	11,960	10,000	6,157	10,000	-
Administration - Printing Stationery	512	961	750	51	750	-
Administration - Postage Exp	10,568	8,352	8,700	6,544	8,900	200
Administration - Furniture/Sm Office Equip	700	677	1,000	28	1,000	-
Administration - Advertising Exp	1,268	2,303	2,000	1,193	1,800	(200)
Administration - Public Relations	5,779	4,165	6,200	4,359	6,500	300
Administration - Tax Billings	10,503	9,650	12,000	12,013	13,000	1,000
Administration - Telephone Expense	5,105	2,013	1,700	958	1,550	(150)
Administration - Internet Expense	5,154	6,838	7,000	4,845	7,000	-
Administration - Copier and PostageLease Equipmen	4,284	3,560	4,500	2,593	4,500	-
Administration - Audit Expense	42,605	46,275	50,300	26,458	53,000	2,700
Administration - Insurance Expense	194,986	215,227	236,000	217,364	236,000	-
Administration - Legal Expense	39,512	26,091	30,000	8,100	27,000	(3,000)
Administration - Tax Sale - Legal & Other Costs	18,745	16,028	25,000	17,926	22,000	(3,000)
Administration - Insurance Deductible Expense	8,719	12,896	15,000	2,639	15,000	-
Administration - HR Support - External	8,715	10,694	50,000	2,475	52,000	2,000
Administration - Integrity Commissioner Fees	18,319	1,252	12,500	1,893	12,500	-
Administration - Records Management Services	7,886	8,800	8,500	214	8,500	-
Administration - Actuarial Expense	-	-	4,500	3,867	-	(4,500)
Administration - Computer Hardware	7,461	17,370	17,500	14,319	8,000	(9,500)
Administration - Computer Svce Agreement	78,034	61,961	65,000	46,698	65,000	-
Administration -Annual Licencing of Software	41,376	63,886	85,500	72,774	90,000	4,500
Administration - Grants Exp	38,225	22,634	37,000	7,040	40,000	3,000
Administration - GRAAC Exp	342	342	500	-	1,900	1,400
Administration - Community Foundation Grants Exp.	30,400	25,350	15,000	60,300	15,000	-
Administration - Ayr Cemetery Grant	10,000	10,000	10,000	10,000	10,000	-
Administration - Cedar Creek Cemetery Grant	-	2,000	2,500	2,500	2,800	300
Administration - Scotts Womens Institute Hall Gran	-	3,500	3,500	3,500	3,500	-
Administration - Tsfr To Reserves	3,158	251,298	-	-	-	-
Administration - RS Tsfr to Resrves	53,180	25,000	-	-	-	-
Total Corporate Serv Admin	1,427,431	1,723,758	1,797,518	1,279,103	1,841,803	44,285

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Admin. Offices - NDCC - Hydro	15,000	600	600	-	600	-
Admin. Offices - NDCC - Heating Gas	2,000	600	600	-	600	-
Admin Office - NDCC-Property Maintenance	15,000	3,000	3,500	-	3,500	-
Admin Office - NDCC-Water and Sewer	2,000	600	600	-	600	-
Total Admin Office NDCC	34,000	4,800	5,300	-	5,300	-
Townhall Transfer from Reserves	-	(183,975)	(187,401)	-	(167,420)	19,981
Admin Offices - Material & Supplies	-	282	2,000	1,308	2,000	-
Admin Offices - Property Maintenance					3,500	3,500
Admin Office - Town Hall - Rent	15,306	183,975	187,401	173,455	167,420	(19,981)
Total Admin Office - Earl Thompson	15,306	282	2,000	174,762	5,500	3,500
TOTAL CORPORATE SERVICES	1,667,449	1,929,389	2,018,495	1,615,504	2,091,306	72,811

Fire & Emergency Planning

Wages in 2026 reflect average volunteer firefighter hours, based on the average for the past 5 years, which has increased from 2025. Other wage changes include a 2.1% increase in Cost-of-Living Adjustment.

Revenue lines have been adjusted to reflect the experience from the relatively new fees and charges for the fire department related to Burn Permits and from Cost recovery of consumables at emergency calls.

An increase in vehicle repair costs reflects both the age of the fire fleet and increasing costs from vehicle repair shops as well as the increased number of vehicles within the fire department.

Animal Control

Animal Control fees from the sale of dog licenses generally covers a portion of the costs for pound rental fees as provided by a third-party supplier. The collection of funds from the sale of dog tags has continued a slight decline over the past four years. Staff continue to look at alternate ways to increase these revenues. The 2026 Fees & Charges contemplate an increase in the cost of the tags purchased after the early deadline to reflect the increased cost of animal control contract and the cost to administer the program. The animal control contract was renegotiated in 2024. The contract contains an inflationary index to increase the price each year over the term of the contract.

The balance of the Animal Control budget includes Pound costs as well as for traps as required by external contractors for beaver extraction.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Fire - Miscellaneous Revenue	(2,361)	(260)	-	(651)	(600)	(600)
Fire - Chargeable Call Revenue	(52,516)	(41,664)	(23,000)	(27,772)	(25,000)	(2,000)
Fire - Service Agreement Revenue	(8,258)	(17,317)	(8,000)	-	(8,000)	-
Fire - Fire Report Revenue	(623)	(1,668)	(1,000)	(384)	(650)	350
Fire - 911 Signs & Posts Revenue	(2,090)	(1,381)	(1,500)	(1,308)	(1,000)	500
Fire - Permit Revenue	-	-	(2,500)	(4,425)	(3,000)	(500)
Fire - Recovery of Materials & Supplies Revenue	-	-	(50)	-	(50)	-
Fire - Sale of Assets	-	(6,162)	-	-	-	-
Fire - Wages	351,913	408,843	380,535	271,303	392,029	11,494
Fire - Wages Honourarium	10,900	10,350	10,900	-	10,900	-
Fire - Benefits	52,019	55,307	56,926	42,475	63,507	6,581
Fire - Benefits - Other	-	200	-	65	-	-
Fire - Membership Fees	1,726	732	2,000	1,913	2,000	-
Fire - Mileage Expense	417	330	500	-	300	(200)
Fire -Conferences/Training/Education	20,027	27,902	20,000	14,014	21,000	1,000
Fire - Boots/Clothing Expense	156	156	700	565	1,000	300
Fire - Office Supplies	1,442	750	800	1,141	900	100
Fire - Printing Stationery	-	-	-	15	-	-
Fire - Postage	19	-	50	24	50	-
Fire - Furniture/Sm Office Equip	516	305	500	-	500	-
Fire - Advertising Exp	866	1,863	850	204	850	-
Fire - Materials and Supplies	20,398	23,954	22,500	25,024	23,800	1,300
Fire - Public Education Expense	2,082	2,517	2,300	862	2,500	200
Fire - Red Cross Materials and Supplies	35	-	100	-	100	-
Fire - Telephone Expense	3,173	1,813	1,200	1,259	1,550	350
Fire - Internet Expense	7,436	7,464	9,000	5,303	8,500	(500)
Fire - Hydro	5,343	5,081	5,400	5,817	8,300	2,900
Fire - Heating Gas	3,675	3,077	4,500	3,015	5,110	610
Fire - Equipment Copier Lease Costs	339	216	250	170	250	-
Fire - Property Maintenance (Grounds Mtce)	11,789	14,379	14,500	17,576	3,000	(11,500)
Fire - Property Maintenance (Small Bldg Repairs)	14,120	14,214	12,000	10,249	12,750	750
Fire - Water and Sewer	539	554	675	418	650	(25)
FIRE - Cleaning Contract	-	-	13,000	6,627	7,500	(5,500)
Fire - Outside Contracts	414,356	426,939	435,000	329,250	480,500	45,500
Fire - Dispatch	18,726	11,083	30,000	10,536	27,000	(3,000)
Fire-Administration-Radio System Maint (ROW)	23,819	38,852	38,425	26,191	39,000	575
Fire -Computer Hardware - (Under 5,000)	7,549	2,927	4,500	-	-	(4,500)
Fire -Annual Licencing of Software	2,614	3,387	4,600	3,303	4,600	-
Fire - Vehicle Fuel	12,174	14,836	15,000	8,387	15,000	-
Fire - Equipment Repair & Mtce	15,773	14,494	16,000	17,221	17,000	1,000
Fire - Radio Repair and Maintenace	-	1,008	2,000	132	2,000	-
Fire - SCBA Equipment Repair and Mtce	8,516	6,782	9,000	9,469	9,750	750
Fire - Radio Equipment Replacement (Small Items)	422	598	1,500	612	1,500	-
Fire - Air Quality Testing Equipment Repairs	2,966	1,885	2,500	3,635	2,800	300
Fire - 911 Signs & Posts Costs	113	190	300	169	300	-
Fire 2012 Dodge Pickup	570	516	-	-	-	-
Fire 1930 Ford	163	-	200	-	200	-
Fire 2000 Int. Rescue Truck	-	16	-	-	-	-
Fire 2011 Pierce Pumper	9,095	6,316	8,750	5,456	12,500	3,750
Fire 2013 Pierce Tanker	1,583	3,549	5,000	3,310	7,700	2,700
Fire 2008 KME Pumper (Purchase 2016)	9,277	10,778	9,500	5,567	12,500	3,000
Fire - 2017 Tanker	2,279	3,573	5,000	2,662	7,700	2,700
Fire - 2021 Fire Chief Vehicle	421	337	800	818	2,500	1,700
Fire - Tactical Trailer	284	176	500	558	500	-
Fire-Quick Response Vehicle 2022	530	1,775	3,500	1,404	4,500	1,000
Fire - Deputy Chief Vehicle 2022	-	34	800	624	2,500	1,700
Fire Transfer to Reserve - Vehicles	-	6,162	-	-	-	-
Total Fire	974,312	1,067,769	1,116,011	802,800	1,178,796	62,785

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Emergency Planning - Training	527	529	1,000	585	1,750	750
Emergency Planning - Advertising	204	204	250	51	200	(50)
Emergency Planning -Materials/Supplies	77	-	350	321	500	150
Emergency Planning - Software Service Agreement	1,366	-	-	-	-	-
Emergency Planning - Annual Licencing of Software	-	1,366	1,400	1,366	1,400	-
Total Emergency Planning	2,173	2,098	3,000	2,323	3,850	850
TOTAL FIRE	976,485	1,069,867	1,119,011	805,123	1,182,646	63,635
Animal Control - Tag Sales	(8,279)	(7,956)	(7,000)	(8,262)	(8,000)	(1,000)
Animal Control - Kennel Licence	(1,525)	(1,555)	(1,500)	(1,325)	(1,325)	175
Animal Control - Small Animal Pickup Fee	-	-	150	-	-	(150)
Animal Control - Printing Stationery	76	76	200	76	100	(100)
Animal Control - Postage	-	-	-	-	300	300
Animal Control - Advertising Exp	171	256	300	-	250	(50)
Animal Control - Dog Tag Purchases	234	244	300	265	300	-
Animal Control- Traps/External Contracts	-	-	1,500	-	1,750	250
Animal Control - Pound Rental	13,812	14,731	15,500	14,376	17,500	2,000
Total Animal Control	4,489	5,797	9,450	5,130	10,875	1,425

Building Services – Development Services Department

Building Services Department is a self-funded Division of the Development Services Department. It is broken out into a segregated Budget area to ensure that Building Services functions are financially self-supporting and that the appropriate expenditure cost centres are recovered through building fees.

Under Bill 124 any excess revenues from Building fees must be allocated to a reserve for future costs of the Division. In a year where fee revenue does not cover Division expenditures, funds can be drawn from the reserve account to zero out the operating budget. The Building Division is therefore a self-funded service.

The net Budget for the operations of Building Services shows a net revenue of \$15,000. These funds offset the costs shown in the capital budget section. The capital costs are a transfer to reserve for future vehicle replacement.

Fee revenue is expected to similar to 2025. This reflects the fact that development of new residential starts has slowed down in the Township as the broader public and home builders are withering increased costs attributed to interest rate increases, labour and the cost of materials.

Costs for wages are shown as increasing due to cost of living increases and legislated payroll tax costs and benefits.

General administrative overhead (heat, hydro, supplies, IT, Payroll, etc.) may be funded under revenues collected from Bill 124 building fees. This expense allocated as a revenue in the Administration Department.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Building Services - Transfer from Reserve	-	(420,878)	(503,353)	-	(315,027)	188,326
Building - Admin Fees	(875)	(700)	(500)	(1,949)	(500)	-
Building Services - Building Permits and Insp. Fee	(707,318)	(339,059)	(300,000)	(183,591)	(300,000)	-
Building Serv. - Septic Permits	(18,425)	(21,059)	(7,500)	(20,125)	(9,500)	(2,000)
Building Serv. - Water Meter Admin Fee	(4,650)	-	-	-	-	-
Building-Department -Grading Fee	-	-	-	(600)	(400)	(400)
Building Services - Wages Regular	426,449	469,768	467,691	377,334	316,961	(150,730)
Building Services - Sick Wages	3,243	8,813	-	319	-	-
Building Serv. - Employer Benefits	150,613	153,633	167,312	131,101	136,591	(30,721)
Building Serv. - Employer Benefits Other	-	-	-	304	-	-
Building Services - Membership Exp	1,798	2,657	2,650	2,100	2,200	(450)
Building Services - Mileage Expense	27	267	100	-	-	(100)
Building Conferences/Training/Education	3,937	7,680	8,000	6,819	6,000	(2,000)
Building- Boots and Clothing Expense	333	447	1,000	512	850	(150)
Building Services - Office Supplies	170	939	1,200	-	1,200	-
Building Serv. - Printing Stationery	270	25	300	-	300	-
Building Serv. -Furniture/Sm Office Equip	165	352	500	-	500	-
Building Serv. - Advertising Exp	-	-	500	-	500	-
Building Serv. - Telephone Expense	1,446	900	950	431	925	(25)
Building Services - Indirect Costs	90,435	93,150	95,000	95,000	95,000	-
Building Services - Legal Expense	-	-	12,000	-	12,000	-
Building Services - Consultant Expense	16,863	-	5,000	-	3,500	(1,500)
Building Services - Engineering Expense	-	1,918	2,000	-	2,000	-
Building Services - Computer Hardware - (Under 5,000)	3,254	9,141	4,000	2,657	-	(4,000)
Building -Annual Licencing of Software	6,087	8,750	23,600	17,019	24,000	400
Building Services - Vehicle Fuel	2,408	2,601	2,500	1,364	2,500	-
Building Services - Vehicle Repairs & Maintenance	-	-	550	-	-	(550)
Building Services - Copier Usage Costs	377	1,160	-	850	800	800
Building Services - 2018 Ford Escape #1	225	413	750	831	2,300	1,550
Building Services - 2018 Ford Escape #2	855	4,082	750	833	2,300	1,550
Building Services - Transfer to Reserve	7,314	-	-	-	-	-
Total Building Permit & Inspection Services	(15,000)	(15,000)	(15,000)	431,208	(15,000)	-

By-Law Enforcement Services

The By-law Enforcement Division budget includes fine revenue to be slightly higher than 2025. The Township has been issuing more parking tickets in response to increasing complaints.

In 2026 the Township will continue using the funds received under the Cannabis program from the Provincial government.

By-law Enforcement Services are witnessing an increased cost in wages and benefits due to the cost of living increase and increased legislated payroll tax costs and benefits.

School Crossing Guards

School Crossing Guard costs are higher than in the 2025 budget due to wages and benefits reflecting the addition of the cost of living increase and the continued eligibility for OMERS for our part-time staff. Budget includes lines to ensure sufficient replacement equipment is available.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
By-law-Trans from Reserve(Cannabis)	-	-	(5,000)	-	(5,000)	-
By-Law - Miscellaneous Revenue	(160)	(160)	-	-	-	-
By-law - Other Fines	(8,701)	(14,986)	(10,000)	(9,510)	(11,500)	(1,500)
By-Law - Provincial Offences Act (POA)-Revenue	(3,103)	(5,709)	(3,000)	(13,855)	(6,500)	(3,500)
By-law - Pool Permit	(3,564)	(3,061)	(1,000)	(2,730)	(1,000)	-
By-law -Sign Permit	(520)	(200)	(400)	(235)	(400)	-
By-law - Licence Fee - Mobile Food Vendor	(925)	(1,300)	(1,000)	(935)	(900)	100
By-law - Wages	127,329	133,752	177,232	116,312	169,091	(8,141)
By-law - Sick Wages	-	-	-	743	-	-
By-law Enforcement-Overtime	1,227	435	-	1,137	-	-
By Law - Vacation Pay (P/T)	1,152	1,072	-	1,272	-	-
By-law - Benefits	42,622	44,605	57,509	38,560	58,764	1,255
By-law - Benefits Other	200	-	-	200	-	-
By-law - Membership Exp	524	629	650	487	750	100
By-Law - Mileage Expense	-	-	100	-	-	(100)
By-Law - Conferences/Training /Education	1,864	731	3,000	166	3,500	500
By-Law - Clothing / Boots	824	883	2,000	936	1,800	(200)
By-Law - Office Supplies	74	-	100	-	100	-
By-Law - Printing Stationery	861	946	1,500	1,074	1,500	-
By-Law - Dispatch	-	-	-	-	2,950	2,950
By-Law - Postage	-	-	100	-	100	-
By-Law - Furniture/Sm Office Equip	-	-	-	-	500	500
By-Law - Advertising Exp.	803	531	500	179	550	50
By-Law - Telephone Expense	431	505	750	499	725	(25)
By-Law - Legal Expense	20,609	14,977	30,000	1,406	25,000	(5,000)
By-Law - Property Standards	-	35	500	697	500	-
By-law Enforce. Radio System Mtce	2,256	2,647	2,800	2,057	2,850	50
By-law Enforcement- -ARIS Fees	256	1,642	1,100	1,221	1,500	400
By-law - Computer Hardware under \$5,000	3,147	427	4,500	-	4,500	-
By-law -Annual Licencing of Software	3,625	5,174	5,700	4,955	6,000	300
By-law - Vehicle Fuel	2,518	1,805	2,200	1,231	2,000	(200)
By-law - 2022 Hybrid	983	2,574	1,100	3,133	2,600	1,500
Total By-Law Enforcement	194,332	187,954	270,941	148,999	259,980	(10,961)
School Crossing Guards - Wages	79,481	80,975	91,327	64,810	99,305	7,978
School Crossing Guards - Vacation (P/T)	3,691	3,760	-	3,004	-	-
School Crossing Guards - Benefits	9,154	9,363	12,111	7,136	14,237	2,126
School Crossing Guard - Clothing	1,447	-	2,000	-	2,000	-
School Crossing Guards - Health & Safety Supplies	258	491	1,000	40	750	(250)
Total School Crossing Guards	94,030	94,589	106,438	74,990	116,292	9,854
TOTAL PROTECTIVE SERVICES	1,254,337	1,343,207	1,490,840	1,465,450	1,554,793	63,953

Engineering and Public Works

The 2026 Budget for the Engineering & Public Works Department include increases to legislated payroll benefits, Cost of Living increases for Non-Union personnel, increases for Union contract adjustments and the eligibility of contract/part-time staff for the OMERS program. The budget also reflects the new contract positions for the winter season to assist with winter maintenance of our roads and sidewalk networks.

The revenue from aggregate tipping fees of gravel pits, through the Province, was estimated in 2026 to be \$850,000. In 2025 the Township received \$1,008,242. The revenues received from this account are based on self reporting by the Aggregate companies. This revenue annually is allocated towards reserves and identified as a major contributing resource to fund the Township's long-term infrastructure needs. The receipt of this revenue and the transfer to reserves zero out and therefore it does not affect the base Operating Budget.

The 2026 budget for the Public Works Division will continue to utilize funds towards areas of concern by undertaking programs related to guard rail maintenance, roadside drainage matters, 4 seasons road / sidewalk maintenance and roadside brushing.

The Engineering & Public Works Department will continue its focus on roadway and road allowance safety while maintaining current with Provincial and Municipal Standards. It should be noted that the Department includes, Transportation Overhead, Roads Paved and Unpaved, Bridges, Culverts, Traffic and Roadside Maintenance, Winter Control and maintenance, Sidewalks and Streetlights. Regulatory signage is a focus for staff as part of the provincial legislation for reflectivity which increased standards over the past 5 years.

The Department is focusing on insurance risk and documentation as claims have increased for Municipalities. Public Works staff continue to update inventory and improvements of the current infrastructure when not responding to weather events or responding to increased service calls due to the increasing number of residents. Management Staff will also be assisting on preparation of materials and overseeing a number of capital projects as outlined in the capital budget for 2026 to improve cost containment.

Beginning in 2024, the Township began providing its own streetlight maintenance. The budget has been updated to reflect experience in 2025 to better estimate the cost for the provision of this service. The overall expense attributed to hydro services assigned to the streetlight network continues to decline as an expense in recognition of the Township's investments in LED technology which utilizes a lower overall hydro consumption.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Public Works - Revenue from Other Municipalities	(2,699)	(3,814)	(2,500)	-	(2,500)	-
Public Works - Gravel Pit Revenue	(748,489)	(1,064,292)	(775,000)	(1,008,242)	(850,000)	(75,000)
Public Works - Miscellaneous Revenue	(892)	(8,423)	-	-	-	-
Public Works - Recovery of Salary	-	(500)	(20,000)	-	(15,000)	5,000
Public Works -Rec. of Costs - Private Roads	(70,347)	(85,835)	(30,000)	(7,420)	(30,000)	-
Public Works - Culvert/Ent. Inspection Revenue	(7,334)	(3,797)	(3,000)	(5,995)	(3,500)	(500)
Public Works - Debris Recovery--Debris Recovery	-	(1,097)	(500)	-	(500)	-
Public Works - Sale of Assets	-	(37,200)	-	-	-	-
Public Works Admin. - Wages	453,540	497,792	898,913	416,186	952,776	53,863
Public Works Admin. -Sick Wages	22,963	-	-	-	-	-
Public Works Admin.- Wages Overtime	1,927	(907)	40,000	861	43,500	3,500
Public Works Admin. - Shift Premium	1,570	1,346	-	1,868	-	-
Public Works Admin. - Lead Hand Wage	16	32	-	80	-	-
Public Works Admin - Standby	2,180	1,940	-	1,510	-	-
Public Works Admin. - Vacation (PT	195	239	-	214	-	-
Public Works Admin. - Benefits	170,521	178,920	361,323	136,879	404,049	42,726
Public Works Admin.- Benefits Ot	495	1,072	-	650	-	-
Public Works Admin.. - Benefits A	1,967	5,692	-	945	-	-
Public Works Admin.- Other Payro	1,190	1,496	-	2,315	-	-
Public Works Admin. - Administration Fees	458	-	-	-	-	-
Public Works Admin. - Membership Exp	2,137	1,979	2,500	878	2,500	-
Public Works Admin. - Mileage Expense	946	1,570	2,000	914	2,000	-
Public Works Admin.-Conferences/Training/Educatic	6,357	16,035	15,000	18,555	17,000	2,000
Public Works- Administration -Boots/Clothing	2,397	655	1,350	737	1,350	-
Public Works - Health & Safety Supplies	8,032	7,071	7,200	6,712	7,800	600
Public Works Admin. - Office Supplies	1,017	277	500	1,132	800	300
Public Works Admin. - Printing Stationery	13	371	100	432	400	300
Public Works Admin. - Postage	15	5	50	-	50	-
Public Works Admin. - Furniture/ Sm Office	596	543	500	2,052	500	-
Public Works Admin. - Advertising Exp.	748	-	2,500	543	750	(1,750)
Public Works Admin.- Telephone Expense	2,266	2,249	7,500	1,970	4,500	(3,000)
Public Works - Admin. - Internet	412	662	19,500	6,325	9,750	(9,750)
Public Works - Engineering Expense	15,353	14,200	13,000	4,845	16,500	3,500
Public Works - Admin - Cleaning Contract	-	-	4,500	10,128	14,000	9,500
Public Works -Computer Hardware - (Under 5,000)	761	-	-	2,163	10,500	10,500
Public Works -Computer Software Lic.& Support	-	153	-	-	-	-
Public Works -Annual Licencing of Software	23,335	17,401	26,650	21,094	29,000	2,350
Public Works - Transfer to Gravel Pits Reserve	748,489	1,064,292	775,000	1,008,242	850,000	75,000
Public Works - Transfer To Reserve	-	37,200	-	-	-	-
Total Transportation Services - Overhead	640,133	647,329	1,347,086	626,574	1,466,225	119,139
Public Works Admin.- Hydro	-	204	-	-	-	-
Public Works Admin. - Rent Expense (Building)	-	-	-	487	-	-
Public Works Facili-Property Mtce (Sm.I Bldg Rep.)	819	480	-	2,351	-	-
Public Works - Facilities Maintenace - Wages	10,551	20,837	-	20,882	-	-
Public Works - Facilities Maint - Vac. P/T	59	134	-	121	-	-
Public Works - Facilities Maintenace -Benefits	4,624	7,755	-	8,805	-	-
Public Works - Facilities -Hydro	3,951	4,786	12,000	8,180	12,500	500
Public Works - Facilities Maintenace - Heating	22,268	21,852	18,000	11,613	16,000	(2,000)
Public Works Facility - Small Bldg Mtce	5,573	14,342	10,000	24,307	15,500	5,500
Total Public Works Facilities	47,846	70,391	40,000	76,746	44,000	4,000

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Public Works - Garage Supplies (was Vehicle Pts)	-	136	-	-	-	-
Public Works - 2007 Sterling Plow	15,118	(936)	-	-	-	-
Public Works - 2009 John Deere Grader	3,248	12,720	8,500	15,529	14,250	5,750
Public Works - 2012 Freightliner Plow	27,525	21,375	3,500	3,926	-	(3,500)
Public Works - 2009 Brush Chipper	606	(201)	2,000	4,243	2,500	500
Public Works - 2014 Freightliner Plow	13,888	12,608	16,000	17,772	10,000	(6,000)
Public Works - 2010 Ford Tractor and Loader	5,613	1,862	5,000	6,462	8,500	3,500
Public Works - 2014 Ford F450 1 Ton Dump	1,710	314	-	-	-	-
PW - 2018 - Freightliner Single Axle	4,446	9,630	8,000	13,402	14,250	6,250
PW - 2017 Ford F150 Pickup	1,405	6,184	3,500	2,013	3,000	(500)
PW - 2019 - 3/4 Ton Pickup	1,483	2,960	3,500	7,025	6,000	2,500
PW - 2019 International Tandem Axle	15,179	11,491	9,500	8,012	14,250	4,750
PW - 2023 Multi-Model Tandem	-	12,409	8,500	5,668	14,250	5,750
PW - 2015 Backhoe	-	720	3,500	-	4,500	1,000
PW - 2018 Tandem Axle Trailer	2,421	989	1,250	-	1,250	-
PW - 2019 -2 Ton Asphalt hotbox	1,476	994	2,000	196	2,000	-
PW - 2025 Roadside Mower Attachment	-	-	8,000	-	5,000	(3,000)
PW - 2020 International Single Axle	8,794	8,016	-	12,229	14,250	14,250
PW - 2018 Mower Attachment for Tractor	5,376	(1,104)	-	-	-	-
PW - 2018 Sweeper Att.for Tractor	-	2,536	2,200	-	1,500	(700)
PW - Drum Packer - 5 Ton	-	-	700	-	700	-
PW - 2021 JD Loader	2,539	4,259	5,500	13,303	7,500	2,000
PW - 2022 1/2 Ton Crew Cab Pick-up	528	3,928	3,500	4,130	3,750	250
PW - 2024 1 Ton Hoist Truck	-	9,507	3,500	2,911	5,000	1,500
PW - 2025 Tandem Axle Dump Truck	-	-	5,000	-	7,500	2,500
PW - 35 HP Tractor					3,000	3,000
PW - Sidewalk Vee Plows & Materials Applicators					3,000	3,000
PW - Sidewalk Snowblower Attachment					750	750
PW - Sidewalk Power Sweeper					750	750
PW - 2026 Tandem Axle Dump Truck					3,500	3,500
PW - 2026 Shouldering Attachment					1,500	1,500
PW - 2026 1/2 Ton Crew Cab					1,750	1,750
PW - 2026 1/2 Ton Crew Cab					1,750	1,750
Public Works - Vehicle Maintenance - Wages	24,348	30,289	-	20,629	-	-
Public Works - Vehicle/Equip Mtc - Vacation P/T	124	265	-	218	-	-
Public Works - Vehicle Maintenance - Benefits	9,033	12,023	-	7,324	-	-
Public Works - Vehicle Fuel	69,037	76,895	79,000	72,877	82,500	3,500
Public Works - Garage Supplies (was Vehicle Pts)	2,497	2,848	3,500	3,404	4,500	1,000
Public Works - Shop Tools	-	1,425	1,500	-	1,600	100
Public Works - Pavement Marker Repairs and Mainte	-	-	850	-	900	50
Public Works - Equipment Repair & Mtce	2,332	5,586	4,500	2,901	5,500	1,000
Public Works -Radio Repair and Maintenance	827	-	500	-	500	-
Public Works -Radio Licences	671	700	710	862	875	165
Public Works - Vehicle Maintenance -Tsf To Reserve	-	20,000	-	-	-	-
Total Public Works Vehicles & Equipment	220,223	270,429	193,710	225,037	252,325	58,615

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Roads - Line Painting - Supplies	-	2,049	4,500	2,473	4,500	-
Roads - Line Painting - Rental Exp	28,653	36,256	22,500	25,504	26,000	3,500
Roads - Patching-Wages	40,165	25,350	-	26,410	-	-
Roads -Patching-Overtime	141	-	-	-	-	-
Roads -Patching - Vac. P/T	229	164	-	197	-	-
Roads - Paved (PW)-Patching-Benefits	17,636	11,666	-	10,313	-	-
Roads - Patching - Materials/Supplies	19,215	10,675	18,000	9,886	18,000	-
Roads - Patching - Rental Exp	-	-	2,000	-	2,000	-
Roads - Sweeping - Wages	3,102	4,018	-	7,236	-	-
Roads -Sweeping - Vac. P/T	8	2	-	16	-	-
Roads - Paved (PW)-Sweeping-Benefits	1,306	1,874	-	2,683	-	-
Roads - Sweeping - Rental Expense	1,430	-	3,500	-	3,500	-
Roads - Shoulder Maintenance- Wages	28,502	25,377	-	18,723	-	-
Roads - Shoulder Maintenance - Overtime	132	-	-	-	-	-
Roads -Shoulder Main, - Vac. P/T	9	95	-	-	-	-
Roads - Paved (PW)-Shoulder Mai-Benefits	13,651	11,200	-	7,400	-	-
Roads - Shoulder Maintenance- Materials/Supplies	6,344	4,419	6,000	3,792	6,000	-
Roads - Shoulder Maintenance - Rental Exp	-	208	1,500	1,740	1,750	250
Total Roads - Paved	160,524	133,353	58,000	116,373	61,750	3,750
Public WorksRoads Unpaved. Grading- Mat. & Suppli	-	199	-	-	-	-
Roads - Washouts -Wages	4,735	5,713	-	2,685	-	-
Roads - Washouts -Overtime	751	619	-	244	-	-
Roads -Washouts/Patching - Vac. P/T	24	2	-	13	-	-
Roads Unpaved (PW)-Washouts-Benefits	2,146	2,970	-	1,530	-	-
Roads - Washouts -Materials/Supplies	1,168	103	3,500	7,480	5,000	1,500
Roads - Grading - Wages	15,036	11,404	-	7,445	-	-
Roads - Grading - Overtime	110	-	-	-	-	-
Roads -Grading- Vac. P/T	-	5	-	-	-	-
Roads Unpaved (PW)-Grading-Benefits	8,289	5,218	-	3,344	-	-
Roads - Dust Layer - Wages	1,252	2,210	-	1,909	-	-
Roads -Dust Layer - Vac. P/T	-	-	-	3	-	-
Roads Unpaved (PW)-Dust Layer-Benefits	637	1,019	-	603	-	-
Roads - Dust Layer - Materials/Supplie	47,104	46,303	47,500	62,028	55,000	7,500
Roads - Gravel Resurfacing - Wages	4,727	3,908	-	1,147	-	-
Roads -Gravel Resurfacing - Overtime	228	-	-	-	-	-
Roads -Gravel Resurface - Vac. P/T	3	5	-	-	-	-
Roads Unpaved (PW)-Gravel Resur-Benefits	2,479	1,950	-	419	-	-
Roads - Gravel Resurfacing - Material Supplies	54,008	55,027	48,000	6,447	48,000	-
Total Roads - Unpaved	142,697	136,655	99,000	95,296	108,000	9,000
Roads - Bridges & Culverts - Wages	13,592	10,496	-	11,713	-	-
Roads - Bridges & Culverts - Overtime	494	-	-	-	-	-
Roads -Bridges and Culverts - Vac. P/T	45	10	-	-	-	-
Roads - Brdgs & Clv-Bridges & C-Benefits	7,611	5,982	-	6,080	-	-
Roads -Bridges & Culverts - Materials/Supplies	34,104	5,816	15,000	10,808	15,000	-
Roads - Bridges and Culverts - Engineering	-	-	2,800	8,257	5,000	2,200
Roads - Bridges & Culverts - Rental Exp	2,994	3,673	2,500	7,378	3,750	1,250
Total Roads- Bridges & Culverts	58,840	25,977	20,300	44,235	23,750	3,450

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Roads -Grass Cutting - Wages	13,490	12,187	-	13,609	-	-
Roads - Grass Cutting - Vac. P/T	11	4	-	-	-	-
Roads - Grass Cutting - Benefits	6,230	5,763	-	7,516	-	-
Roads - Grass Cutting - Materials/Supplies	2,008	120	350	-	-	(350)
Roads - Tree Cutting - Wages	28,300	52,749	-	43,377	-	-
Roads - Tree Cutting -Overtime	132	373	-	-	-	-
Roads -Tree Cutting - Vac. P/T	47	139	-	94	-	-
Roads - Tree Cuttin-Benefits	12,708	25,756	-	20,830	-	-
Roads - Tree Cutting - Materials/Supplies	432	852	1,800	-	1,800	-
Roads - Tree Cutting - Repairs & Mtc - Equip	-	77	500	-	500	-
Roads - Tree Cutting - Rental Exp	53,835	52,022	65,000	69,304	72,000	7,000
Roads - Roadside - Brushing Rental	-	18,318	22,500	15,730	24,500	2,000
Roads - Roadside - Ditching - Wages	8,315	5,153	-	4,359	-	-
Roads - Roadside - Ditching - Overtime	88	-	-	-	-	-
Roads - Ditching - Vac. P/T	-	19	-	-	-	-
Roads - Ditching - Benefits	5,558	1,618	-	2,330	-	-
Roads - Ditching - Materials & Supplies	749	3,706	25,000	1,661	25,000	-
Roads - Ditching - Rental Exp	15,824	11,867	21,500	13,864	21,500	-
Roads - Catch Basins - Wages	3,889	2,085	-	4,236	-	-
Roads - Catch Basins - Vac. P/T	13	24	-	20	-	-
Roads - Catch Basin-Benefits	1,339	534	-	1,715	-	-
Roads - Catch Basins - Materials/Supplies	-	170	7,000	770	7,500	500
Roads - Catch Basins - Rental Exp.	3,290	3,039	18,500	992	18,500	-
Roads - Safety Devices - Wages	25,241	26,882	-	20,481	-	-
Roads -Safety Device Main. - Vac. P/T	74	59	-	58	-	-
Roads - Safety Devices - Benefits	10,325	11,986	-	9,716	-	-
Roads - Safety Devices - Materials & Supplies	16,446	34,850	25,000	13,349	25,000	-
Roads - Safety Devices - Contracted Services	8,700	9,619	10,000	9,692	10,500	500
Roads-Safety Devices-Road Awareness & Speed Ca	430	406	2,000	3,600	3,500	1,500
Roads - Guardrail Repairs & Maintenance	-	-	15,000	-	15,000	-
Roads - Railway Crossings - Repairs & Mtc- Equip.	18,655	29,581	25,000	15,902	25,000	-
Roads - Debris Pickup - Wages	10,047	13,100	-	11,608	-	-
Roads - Debris Pickup - Overtime	2,748	4,323	-	3,232	-	-
Roads - Debris Pickup - Vac P/T	22	129	-	94	-	-
Roads - Debris Pick-Benefits	4,961	5,706	-	5,765	-	-
Roads - Roads Patrol - Wages	14,261	26,470	-	17,191	-	-
Roads - Roads Patrol - Overtime	1,855	3,533	-	1,603	-	-
Roads - Road Survey/Patrol - Vac P/T	81	148	-	111	-	-
Roads - Roads Patrol - Benefits	6,185	12,147	-	8,324	-	-
Roads -Tree Planting - Wages	252	606	-	228	-	-
Roads -Tree Planting - Vacation	-	5	-	-	-	-
Roads -Tree Planting - Benefits	60	195	-	54	-	-
Roads -Tree Planting - Outside Contracts	31,381	13,297	26,000	21,928	26,000	-
Roads - Downtown Signage- Equipment Rental	3,948	2,077	3,500	4,495	3,600	100
Total Roads - Traffic & Roadside	311,930	391,694	268,650	347,840	279,900	11,250

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Winter Control - Snow Plowing - Wages	13,821	15,886	-	19,418	-	-
Winter Control - Snow Plowing - Overtime	10,195	12,231	-	18,585	-	-
Winter Control -Snow Plowing - Vac. P/T	96	109	-	195	-	-
Winter Control -Snow Plowing -Benefits	9,391	8,552	-	11,887	-	-
Winter Control -Snow Plowing - Rental Exp	14,246	7,963	-	24,000	-	-
Winter Control - Trans. to Reserve	-	40,000	-	-	-	-
Winter Control - Salt/Sand - Wages	17,056	13,656	-	20,851	-	-
Winter Control - Salt/Sand - Overtime	8,570	9,815	-	9,763	-	-
Winter Control - Salt/Sand - Vacation PT	72	112	-	207	-	-
Winter Control - Salt/Sand -Benefits	9,073	6,867	-	8,612	-	-
Winter Control - Salt/Sand - Mat./Supplies	115,998	118,200	135,000	166,079	160,000	25,000
Winter Control - Salt/Sand - Rental Exp	1,160	-	3,500	-	3,500	-
Winter Control - Snow Fence - Wages	9,415	10,026	-	3,819	-	-
Winter Control - Snow Fence - Vac. P/T	65	95	-	114	-	-
Winter Control - Snow Fence -Benefits	2,816	3,233	-	1,441	-	-
Winter Control - Snow Fence - Mat/Supplies	1,586	2,688	2,200	997	2,200	-
Winter Control - Transfer to Reserve	-	-	-	-	-	-
Total Roads - Winter Control (Except Pkg Lot/Sdw	213,560	249,433	140,700	285,966	165,700	25,000
Parking Lot Snow Maintenance Contract	8,268	7,182	10,000	4,406	-	(10,000)
Parking Lot - Property Maintenance	-	-	-	-	2,000	2,000
Total Parking & Parking Lots	8,268	7,182	10,000	4,406	2,000	(8,000)
Street Lights -Rec. of Costs - Private Roads	(2,136)	(20,058)	(2,000)	-	(2,000)	-
Street Light - Hydro	39,865	33,029	41,000	22,265	35,000	(6,000)
Streetlight - Locate Services	-	-	2,000	-	-	(2,000)
Street Light - Repair and Mtce	12,029	9,674	11,000	6,312	8,000	(3,000)
Street Light - Transfer to Reserves	-	18,606	-	-	-	-
Street Light - Cleaning & Maint.Tsfr. to Reserve	7,500	-	-	-	-	-
Total Street Lighting	57,258	41,250	52,000	28,577	41,000	(11,000)
Roads - Sidewalks - Recovery of Costs	-	-	(3,500)	-	(3,500)	-
Roads - Sidewalks - Operational Repairs	40,919	21,000	21,000	32,185	22,000	1,000
Roads - Sidewalks - Transfer to Reserve	7,500	-	-	-	-	-
Winter Control- Ayr Sidewalk - Snow Remov Supplies	-	-	-	-	14,273	14,273
Winter Control- Ayr Sidewalk - Snow Remov.Contrac	39,804	26,865	52,900	55,665	-	(52,900)
Winter Ctrl- Sidewalk-Parking Contractor GPS Costs	743	272	750	165	-	(750)
Winter Control - Sidewalks - Contractor	-	3,377	-	9,456	-	-
Total Sidewalk Costs Covered by General Levy	88,966	51,513	71,150	97,471	32,773	(38,377)

Sidewalks, Special Area Rating, Levy and Reserves

The Ayr Special Area levy is budgeted for 2026 estimated at \$160,117, a \$29,517 increase over 2025.

The Ayr Special Area Budget was imposed to cover seventy percent of the costs that were felt to be specific to the Ayr Village area as designated in the Township of North Dumfries Official Plan. The levy covers the costs of sidewalks including winter maintenance. In the fall of 2025, the Township of North Dumfries brought the delivery of the sidewalk winter maintenance in-house.

New sidewalks, sidewalk repairs and 30% of the sidewalk winter maintenance costs are being allocated to the general Township for areas that are considered to be used by the general public including the Library, Queen Elizabeth Arena, the downtown core area, Victoria Park and Centennial Park. Included within the cost of the Ayr Special Area levy is a transfer to capital for sidewalk maintenance. Included in the capital budget is a general tax levy funded transfer to capital for sidewalk maintenance.

Staff reviewed the kilometers of sidewalks to ensure the 70-30 split was still a representative allocation of costs, proportionate to the general public, local split described above.

Environmental Services

The Township does not provide water or sewer services or waste management. The 2026 budget reflects the revenue for selling garbage bag tags on behalf of the Region of Waterloo.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Municipal Lvy - PIL Canada Post SAR	(107)	(106)	(110)	(114)	(110)	-
Special Area Rating - Ayr Levy	(112,502)	(122,130)	(130,600)	(141,881)	(160,117)	(29,517)
Special Area Rating - Supplemental Taxation	(7,127)	(8,079)	(500)	(3,486)	(1,000)	(500)
Special Area Rating - Tax Write Offs	5	94	100	60	-	(100)
Special Area - Ayr Sidewalks- Wages	4,358	358	-	1,559	108,500	108,500
Special Area - Ayr Sidewalks - Maint. - Vac. P/T	9	2	-	1	-	-
Special Area Sidewalks -Administrat-Benefits	2,144	209	-	1,104	-	-
Special Area Ayr Sidewalks - Winter Maintenance Supplies					32,727	32,727
Special Area - Ayr Sidewalk - Snow Maintance Contr	92,877	94,070	121,110	156,831	-	(121,110)
Special Area - Ayr Sidewalk- Trans to Reserve	-	7,500	10,000	10,000	20,000	10,000
SAR Sidewalk Deficit Repayment to Gen Reserve	-	8,100	-	-	-	-
Total Special Area Costs - AYR	(20,344)	(19,982)	-	24,075	-	-
TOTAL PUBLIC WORKS	1,929,900	2,005,223	2,300,596	1,972,597	2,477,423	176,827
Local Improvement - Marshall Ave Watermain	(7,638)	-	-	-	-	-
Environ. Services - WW-WM INTEREST EXP-MARS	342	-	-	-	-	-
Environ. Services -WW-WM DEBT PRNCIPL-MARS	7,605	-	-	-	-	-
Total Environmental	309	-	-	-	-	-
Waste Collection -Garbage Tag Sales	(610)	(865)	(350)	(1,245)	(500)	(150)
Waste Collection -Garbage Tag Remit to Region	519	744	280	612	275	(5)
Total Solid Waste Collection	(92)	(121)	(70)	(633)	(225)	(155)
TOTAL ENVIRONMENTAL SERVICES	218	(121)	(70)	(633)	(225)	(155)

Leisure and Community Services

The Leisure and Community Services Department is comprised of a multitude of Parks (including parks, playgrounds, Ball Diamonds and Soccer Fields), the Ayr Community Centre (ACC), the North Dumfries Community Complex (NDCC), the Roseville Community Centre and the Library Building.

The 2026 Budget for the Leisure & Community Services Department include increases to legislated payroll benefits, Cost of Living increases for Non-Union personnel, increases for Union contract adjustments and the eligibility of part-time staff for the OMERS program. There are no other changes in the fulltime or part-time Staff complement proposed for 2026, except for the creation of the Supervisor of Community Programming and Engagement position. This role is the modification of an existing full time position and not the addition of a new staff member. The Township is recruiting for a new Director of Leisure and Community Services. It is anticipated that this position will be filled early in 2026.

The Township will continue to apply for the Federal Summer Student grant to help offset 2026 wages.

The 2026 Budget reflects the continuation of the community event budget. \$550 has been set aside for each of Branchton, Clyde, Roseville and Browns to support the neighbourhood event. Council has approved program guidelines for this program and use of these funds should be co-ordinated through the Director of Leisure and Community Services.

Property maintenance, refrigeration fees and utilities for NDCC and ACC continue to be major components of the budget and are monitored closely. The ACC equipment is at the end of use life and therefore experiencing more maintenance requirements.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Recreation Services - Ontario Conditional Grants	(2,295)	(220)	-	(2,625)	-	-
Recreation Services -Federal Conditional Grant	(8,680)	(9,274)	(7,500)	(9,632)	(7,000)	500
Recreation Services - General Donations	-	(17,000)	-	-	-	-
Recreation Services - Pop Up Program Fees	(1,665)	(6,485)	(1,000)	(7,249)	(5,000)	(4,000)
Recreation Services - Sale of Assets	(17,699)	(289)	-	(363)	-	-
Recreation Services - Administration - Wages	364,642	384,186	967,933	344,745	1,031,092	63,159
Recreation Services - Administration - Sick Time	11,137	7,472	-	-	-	-
Recreation Services - Wages-Overtime	733	214	35,000	2,088	40,000	5,000
Recreation Services - Shift Premium	18	-	-	100	-	-
Recreation Services - Lead Hand Wages	16	-	-	-	-	-
Recreation Services - Standby	105	-	-	-	-	-
Recreation Services-Vacation (PT)	2,658	402	-	435	-	-
Recreation Services - Administration - Benefits	167,607	166,096	329,854	128,248	352,888	23,034
Recreation Services - Admin. - Benefits Other	1,002	200	-	619	-	-
Recreation Services - Administration - Benefits	3,065	3,228	-	1,534	-	-
Recreation Services - Admin. - Benefits Allowance	75	14	-	26	-	-
Recreation Services - Membership Exp	1,283	1,535	1,750	1,698	1,800	50
Recreation Services - Mileage Expense	542	458	450	100	175	(275)
Recreation Services - Conferences/Training/Educati	3,610	5,759	8,000	5,289	8,000	-
Recreation Services - Boots/Clothing	6,017	6,680	6,500	4,174	6,800	300
Recreation Services - Health & Safety Supplies	1,071	3,050	2,200	731	2,000	(200)
Recreation Services - Office Supplies	640	538	575	456	575	-
Recreation Services - Printing Stationery	-	17	50	-	50	-
Recreation Services - Postage	-	6	50	25	50	-
Recreation Services - Furniture/Sm Office Equip	19	2,094	500	370	500	-
Recreation Services - Advertising	1,400	1,643	1,500	824	1,500	-
Recreation Services -Materials & Supplies	1,663	4,204	1,000	3,921	2,000	1,000
Recreation Services - Telephone Expense	1,085	1,135	1,700	818	1,250	(450)
Recreation Services - Equip. Lease Expense	1,676	3,067	3,500	1,463	3,250	(250)
Recreation Servi - Computer Hardware-(Under 5,000	3,907	2,393	12,000	7,971	4,500	(7,500)
Recreation -Annual Licencing of Software	11,956	14,968	20,200	21,797	24,000	3,800
Recreation Services Capital - Tsfr to Reserve	17,453	-	-	-	-	-
Total Recreation and Cultural Services Overhead	573,040	576,092	1,384,262	507,564	1,468,430	84,168
Recreation Events - Community grant	-	-	(5,000)	-	-	5,000
Parks - Donation Revenue - Christmas Trees	(5,392)	(1,696)	(1,125)	(500)	(1,125)	-
Parks - Christmas Trees	1,140	1,877	1,125	-	1,125	-
Recreation Event- Fireworks -Donations	-	(300)	-	(1,100)	-	-
Recreation Event- Fireworks -Materials & Supplies	17,906	17,773	21,500	22,479	22,000	500
Recreation Event - Canada Day - Material & Supplie	-	383	2,500	214	2,700	200
Rec Event - Seasonal Decorations - Donation	948	-	-	-	-	-
Recreation Events - Seasonal Decorations	1,749	1,637	2,750	549	2,500	(250)
Recreation Events - Family Day - Material & Suppli	635	801	3,500	1,821	3,000	(500)
Recreation Events - CP Holiday Train	1,699	1,417	2,200	-	2,200	-
Recreation Events - Christmas Carol - Mat & Sup	392	-	-	-	-	-
Recreation Events - Santa Claus Parade - Mat & Sup	245	196	750	-	750	-
Recreation Events - Summer / Fall Showcase - Mat &	4,427	2,437	2,500	3,003	2,500	-
Recreation Events - Summer Music - Mat & Sup	1,390	2,614	3,750	2,281	3,750	-
Recreation Events - Donations - Ayr 200	-	(43,875)	-	-	-	-
Recreation Events - Neighbourhood - Branchton	361	493	550	453	550	-
Recreation Events - Ayr 200 Celebration - M & S	15,340	63,248	-	-	-	-
Recreation Events - Neighbourhood - Clyde	228	-	550	494	550	-
Recreation Events - Neighbourhood - Roseville	-	-	550	-	550	-
Recreation Events - Neighbourhood - Browns	-	225	550	173	550	-
Total Recreation Program & Events	41,067	47,228	36,650	29,867	41,600	4,950

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Recreation Services - Equipment Repair & Mtce	-	966	4,000	1,344	4,000	-
Recreation Services - Equip. Rental Expense	4,989	7,896	-	1,916	-	-
Rec. Veh & Equip.- - Vehicle Fuel	17,568	18,495	20,500	15,856	21,000	500
Rec. Veh & Equip. - Equipment Repair & Mtce	3,779	7,775	5,000	5,649	5,750	750
Rec. Veh & Equip. 2017 Ford F150 Supercab XTL Pick	1,662	1,432	2,500	1,339	3,250	750
Rec. Veh & Equip. 2016 Kubota Utility Tractor	1,691	1,904	1,500	-	-	(1,500)
Rec. Veh & Equip. 2018 Kubota Mower #1	412	356	-	-	-	-
Rec. Veh & Equip. 2019 Dodge Pick-Up Truck	1,309	1,316	1,500	1,994	5,250	3,750
Rec. Veh & Equip. 2019 Ball Diamond Groomer	-	-	200	-	250	50
Rec. Veh & Equip. 2020 Rec 1/2 Ton Pickup	1,213	509	1,500	2,620	5,250	3,750
Rec. Veh & Equip. 2012 Chev Silverado Pickup Truck	-	47	-	153	-	-
Rec. Veh & Equip. - 2018 Kubota Mower #2	1,840	935	-	-	-	-
Rec. Veh & Equip. - 2017 Landscape Trailer	264	295	350	478	500	150
Rec. Veh & Equip. - Kabota RTV X900 Side by Side	-	784	300	-	300	-
Rec. Veh & Equip. - Field Liner #1 - 2011	-	-	200	-	200	-
Rec Veh & Equip - 2021 Kabota Tractor & Loader	-	1,799	2,000	-	3,500	1,500
Rec Veh & Equip -1/2 Ton GMC Pickup	-	393	-	-	-	-
Rec Veh & Equip - 2021 Wide Dec Mower	1,120	1,486	2,000	1,155	2,000	-
Rec Veh & Equip - Trailer #2	539	-	350	1,558	1,200	850
Parks - Field Liner #2	-	-	200	-	200	-
Rec Veh & Equip - 2023 Wide Deck Mower	1,442	-	2,000	3,079	2,500	500
Rec Veh & Equip - 2025 5ft Zero Turn Mower #1	-	-	850	-	1,000	150
Rec Veh & Equip - 2025 5ft Zero Turn Mower #2	-	-	850	-	1,000	150
Rec Veh & Equip - 2025 1 Ton Hoist Truck	-	-	-	811	5,000	5,000
Rec Veh & Equip - 2026 1/2 Crew Cab	-	-	-	-	1,750	1,750
Rec veh & Equip - 2026 Turf/Trail Management Equip	-	-	-	-	500	500
Total Recreation Vehicles & Equipment	37,827	46,387	45,800	37,951	64,400	18,600
Parks - Transfer from Reserves	-	-	(4,315)	-	-	4,315
Parks - Insurance Proceeds	-	(40,825)	-	-	-	-
Parks - Donation Revenue - Parks Items	-	(2,500)	-	-	-	-
Parks - Field Rental Revenue	(33,296)	(39,570)	(33,000)	(41,105)	(37,000)	(4,000)
Parks - School Field Mtce Revenue	(7,441)	(7,664)	(7,725)	-	(7,880)	(155)
Parks - Community Garden Fees	(445)	(600)	(500)	(1,478)	(1,200)	(700)
Parks - Summer Camp Fee	-	-	(4,900)	-	(4,900)	-
Parks - Langs Children's Programming	-	-	(1,000)	-	(1,000)	-
Parks- Capital Reserve Fee	(1,845)	(1,615)	-	(2,408)	-	-
Parks - Sale of Assets	-	-	-	(14,649)	-	-
Parks - Wages	176,322	186,201	-	181,390	-	-
Parks-Overtime	9,413	4,247	-	5,710	-	-
Parks-Shift Premi	66	77	-	160	-	-
Parks-Lead Hand	16	-	-	-	-	-
Parks-Vacation (P/T)	4,071	4,432	-	3,390	-	-
Parks - Benefits	53,789	55,237	-	54,913	-	-
Parks - Other Benefit Costs	90	21	-	25	-	-
Parks - Furniture Repairs - Replace	3,565	-	4,000	-	4,000	-
Parks - Materials and Supplies	-	-	2,500	-	3,500	1,000
Parks - Beach Volleyball Mat & Sup	-	-	500	-	500	-
Parks - Sport Field Light Repair & Maintenance	-	-	1,500	-	1,500	-

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Parks - Tennis Workshop	-	-	4,315	4,030	-	(4,315)
Parks - Pickelball Nets				183		-
Parks - Hydro	5,851	20,904	9,000	7,553	11,500	2,500
Parks -Heating Gas	268	315	300	306	850	550
Parks - Property Maintenance (Small Bldg Repairs)	41,251	65,044	42,500	39,232	42,500	-
Parks - Water and Sewer	52,784	46,062	56,000	49,154	58,750	2,750
Parks - Turf Management	41,687	60,261	45,000	49,293	49,000	4,000
Parks - Playstructure Materials & Supplies	3,790	1,085	5,500	4,953	5,500	-
Parks - Splashpad Maintenance	6,657	2,120	7,500	3,367	7,000	(500)
Parks - Horticultural Supplies	4,347	16,257	5,000	2,394	6,500	1,500
Parks -- Tree Planting	8,969	360	10,000	16,576	10,000	-
Parks - Cenotaph/Fountain Water	752	3,460	4,200	1,831	5,000	800
Parks - Tree Removal Contractor	4,111	-	7,500	3,287	7,500	-
Parks - Langs Partnership for Programming	-	-	35,000	-	55,000	20,000
Parks - Miscellaneous Expense	-	-	-	70,729	-	-
Total Parks	374,771	373,310	188,875	438,835	216,620	27,745
ACC - Energy Savings Grant				(5,966)		-
ACC - Recovery of Expenses or from Damage	-	(33)	-	-	-	-
ACC - Hall Rental Revenue	(21,515)	(12,789)	(6,500)	(5,973)	(4,000)	2,500
ACC - Ice Rental Revenue	(157,275)	(202,864)	(165,000)	(133,492)	(190,000)	(25,000)
ACC - Floor Rental Revenue	(847)	(1,707)	(1,000)	(1,060)	-	1,000
ACC - Public Skating Revenue - Incl.Sponsorships	-	(231)	-	-	-	-
ACC - Capital Reserve Fee Revenue	(7,146)	(8,024)	-	(4,831)	-	-
ACC - Wages	68,084	66,784	-	45,609	-	-
ACC - Overtime	9,684	8,950	-	4,621	-	-
ACC - Shift Premi	2,332	1,948	-	1,412	-	-
ACC-Vacation Pay	1,994	1,855	-	1,397	-	-
ACC - Benefits	17,544	17,579	-	11,518	-	-
ACC-Other Benefit Costs	62	36	-	19	-	-
ACC - Materials and Supplies	-	-	9,000	56	9,000	-
ACC - Telephone Expense	1,288	1,457	800	993	1,400	600
ACC - Internet Expense	1,254	1,337	1,500	585	1,500	-
ACC - Hydro	56,894	71,876	70,000	48,125	65,000	(5,000)
ACC - Heating Gas	13,501	13,477	16,000	8,655	15,000	(1,000)
ACC - Property Maintenance (Small Bldg Repairs)	45,662	57,427	50,000	52,594	50,000	-
ACC - Water and Sewer	14,997	15,319	18,000	16,102	21,000	3,000
ACC - Vehicle Fuel	2,704	2,383	2,200	1,574	2,200	-
ACC - Equipment Repairs	405	-	1,860	-	2,000	140
ACC - Refridgeration Repairs	10,283	13,504	19,000	12,323	19,000	-
ACC - 2017 Ice Edger	-	-	250	-	250	-
ACC - 2008 Floor Scrubber	-	-	250	-	-	(250)
ACC - 2011 Ice Resurfacer	3,854	9,064	4,000	968	-	(4,000)
ACC - 2021 Ice Resurfacer	-	-	3,500	-	6,000	2,500
ACC - 2025 Floor Scrubber					250	250
Total Rec. Facility - ACC	63,758	57,346	23,860	55,230	(1,400)	(25,260)

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
NDCC - Transfer from Reserves	-	-	(4,250)	-	(4,250)	-
NDCC - Trans.from Dev. Charges	(254,232)	(255,028)	-	-	-	-
NDCC - Energy Grant	(2,869)	-	-	-	-	-
NDCC - Recovery from Damages	(189)	(395)	-	-	-	-
NDCC - Hall Rental Revenue	(28,114)	(42,326)	(35,000)	(34,926)	(39,000)	(4,000)
NDCC - Ice Rental Revenue	(359,872)	(399,277)	(360,000)	(294,222)	(365,000)	(5,000)
NDCC - Floor Rental Revenue	(155)	-	-	-	-	-
NDCC - Pro Shop Rental Revenue	-	(565)	(2,400)	(1,832)	(2,000)	400
NDCC - Public Skating Revenue -Incl. Sponsorships	(4,171)	(4,248)	(3,000)	(1,712)	(3,000)	-
NDCC - Concession Revenue	(5,547)	(6,198)	(5,300)	(3,283)	(5,315)	(15)
NDCC - Ticket Ice Revenue	(1,436)	(1,031)	(1,000)	-	-	1,000
NDCC - Pickle Ball Revenue	(10,986)	(16,326)	(18,000)	(30,502)	(25,000)	(7,000)
NDCC - LANGS Facility Rent	(20,626)	(19,896)	(22,000)	-	(48,250)	(26,250)
NDCC - ATM Fee Revenue	(218)	(88)	-	(5)	-	-
NDCC - Capital Reserve Fee Revenue	(14,362)	(16,240)	-	(12,091)	-	-
NDCC - Advertising Revenues	(15,154)	(14,697)	(12,500)	(15,581)	(12,500)	-
NDCC - Wages	236,111	269,491	-	230,065	-	-
NDCC - Overtime	32,272	25,240	-	29,391	-	-
NDCC - Shift Premium	5,320	5,684	-	3,875	-	-
NDCC-Vacation (P/T)	5,078	5,755	-	5,199	-	-
NDCC- Benefits	67,098	78,900	-	67,207	-	-
NDCC-Other Payroll Costs	130	272	-	216	-	-
NDCC - Debt Interest	23,232	12,028	-	-	-	-
NDCC - Debt Principal	231,000	243,000	-	-	-	-
NDCC - Furniture/Sm Office Equip	-	-	500	-	1,000	500
NDCC - Materials and Supplies	360	2,509	12,000	505	12,500	500
NDCC - Learn to Skate Program	-	-	4,250	-	4,250	-
NDCC - Telephone Expense	2,154	498	550	507	770	220
NDCC - Internet Costs	5,561	9,001	7,700	6,470	9,500	1,800
NDCC - Hydro	156,067	195,828	195,000	149,683	205,000	10,000
NDCC - Heating Gas	52,341	42,306	55,000	40,199	62,000	7,000
NDCC - Property Maintenance (Small Bldg Repairs)	199,166	204,500	165,000	238,402	165,000	-
NDCC - Water and Sewer	55,035	66,682	65,000	56,460	70,000	5,000
NDCC - Vehicle Fuel	5,932	6,032	5,750	4,733	5,750	-
NDCC - Equipment Repair & Mtce	1,453	-	6,000	1,012	6,000	-
NDCC - Refridgeration Repair & Mtce	29,849	22,754	27,000	26,231	28,000	1,000
NDCC - 2025 Ice Resurfacer	-	-	7,000	-	7,000	-
NDCC - 2021 Ice Resurfacer	1,683	11,751	5,500	573	-	(5,500)
NDCC - 2020 Floor Scrubber	456	3,407	450	-	450	-
Total Rec Facility - NDCC	392,368	429,324	93,250	466,576	72,905	(20,345)
Roseville Hall - Hall Rental Revenue	(9,547)	(7,108)	(3,500)	(5,488)	(4,500)	(1,000)
Roseville Hall - Capital Reserve Fee Revenue	(355)	(221)	-	(181)	-	-
Roseville Hall - Wages	173	-	-	-	-	-
Roseville Hall - Overtime	-	88	-	-	-	-
Roseville Hall - Hydro	1,272	1,670	2,100	1,699	2,300	200
Roseville Hall - Heating Gas	2,491	1,873	2,500	1,466	2,500	-
Roseville Hall - Property Maintenance (Small Bldg R	9,284	7,206	8,500	13,076	3,000	(5,500)
Roseville Hall -Water and Sewer	154	199	300	2,047	600	300
Total Rec. Facility - Roseville Hall	3,472	3,707	9,900	12,619	3,900	(6,000)
Library - Property Maintenance (Small Bldg Repairs)	-	43	1,000	-	1,000	-
Total Libraries	-	43	1,000	-	1,000	-
TOTAL RECREATION SERVICES	1,486,304	1,533,437	1,783,597	1,548,642	1,867,455	83,858

Planning Services Department – Development Services Department

The Planning Services section of the Budget includes Planning, Economic Development, Heritage and Aggregate Administration activity costs. Bill 23, the More Homes Built Faster Act has had a significant impact on Development Services and the Planning Division. The Province of Ontario continues to update and change legislation for the department. Staff continue to monitor the implications of the legislation to ensure that the department is ready to being the full implementation.

The fees payable to the Waterloo Region Economic Development Corporation (\$20,000), Waterloo Region Tourism & Marketing Corporation (\$5,000), and Sustainable Waterloo Levy (\$1,725) have been accounted for in the Budget as per approved agreements.

The Heritage budget includes \$5,000 related to subscription costs of software purchased in 2025 to assist in preserving archival records in a digital format.

	Actual to 12/31/2023	Actual to 12/31/2024	2025 Approved Budget	Actual to 10/31/2025	2026 Draft Budget	Comparison of 2025 budget to 2026 Budget
Planning - Administration Fees	(2,490)	(3,361)	(6,500)	(2,153)	(2,050)	4,450
Planning - Miscellaneous Revenue	(13,380)	(2,535)	(5,000)	(5,725)	(5,000)	-
Planning - Hearings OMB Revenue	-	(312)	-	-	-	-
Planning - Official Plan Amendment Revenue	-	(12,900)	-	(35,240)	(25,500)	(25,500)
Planning - Zoning Amendment Revenue	(43,010)	(12,200)	(25,000)	(13,625)	(15,000)	10,000
Planning - Plan of Subdivison Condo Revenue	(34,325)	(27,806)	(40,000)	(7,380)	(30,000)	10,000
Planning - Severance or Minor Variance Revenue	(23,313)	(41,020)	(25,000)	(44,125)	(30,000)	(5,000)
Planning - Consultation Revenue	(7,646)	(18,392)	(8,500)	(9,288)	(8,500)	-
Planning - Site Plan Review Revenue	(18,555)	(24,000)	(20,000)	(8,400)	(15,000)	5,000
Planning - CHIA Admin Fees	-	(900)	(500)	(900)	-	500
Planning - Compliance Letters - Zoning	(2,645)	(4,070)	(2,500)	(2,040)	(2,000)	500
Planning - Wages	163,573	255,971	329,415	271,723	351,610	22,195
Planning - Sick Wages	-	-	-	743	-	-
Planning - Benefits	53,782	82,849	106,778	84,686	120,987	14,209
Planning - Membership Expense	1,680	1,201	2,850	758	2,700	(150)
Planning - Mileage Expense	-	-	500	192	500	-
Planning - Conferences/Training Education	1,431	4,716	7,500	4,634	7,200	(300)
Planning - Boots /Clothing	-	47	500	-	500	-
Planning - Office Supplies	128	482	300	755	600	300
Planning - Postage	-	5	500	21	500	-
Planning - Furniture/Sm Office Equip	-	-	-	-	500	500
Planning - Advertising Exp.	458	-	850	-	-	(850)
Planning - Materials and Supplies	53	-	300	-	300	-
Planning - Telephone Expense	1,176	577	450	362	450	-
Planning - Equipment Lease Costs	1,480	965	950	692	900	(50)
Planning - Legal Expense	12,640	7,895	8,000	6,518	8,000	-
Planning - Consultant Fees	-	4,834	1,000	-	1,000	-
Planning - Engineering Expense	438	-	1,500	-	1,500	-
Planning - Hearing Expense	25,610	35,049	30,000	55,430	30,000	-
Planning -Computer Hardware - (Under 5,000)	-	4,317	4,500	4,059	4,500	-
Planning -Annual Licencing of Software	6,477	11,800	12,100	12,555	14,000	1,900
Planning - W. Region Ec. Dev. Comm. (WREDC)	20,000	20,000	20,000	20,000	20,000	-
Planning - W. Region M Tourism Council (WRMTC)	5,000	5,000	5,000	4,503	5,000	-
Planning - Economic Development Promotion	3,026	1,956	4,500	550	4,500	-
Planning - Region of Waterloo Partnership	1,316	1,419	1,750	2,191	1,750	-
Planning - Smart Cities Initiative	5,882	5,882	-	-	-	-
Planning -Sustainable Waterloo Levy	1,473	1,527	1,725	1,551	1,725	-
Planning - Transfer To Reserve	-	35,000	-	-	-	-
Total Planning & Development	160,261	333,995	407,968	343,047	445,672	37,704
Heritage - Transfer from Reserves	-	-	(10,000)	-	-	10,000
Heritage - Advertising Exp.	-	418	500	-	500	-
Heritage - Materials and Supplies	-	-	200	-	200	-
Heritage -Annual Licencing of Software	-	-	10,000	-	5,000	(5,000)
Heritage - Transfer to Reserve	-	10,000	-	-	-	-
Total Heritage	-	10,418	700	-	5,700	5,000
TOTAL PLANNING	160,261	344,413	408,668	343,047	451,372	42,704
Total Operations	(2,229,908)	(2,071,372)	(1,313,000)	(2,681,416)	(1,607,500)	(294,500)
Capital Funded by tax levy and building bill 124			1,313,000		1,607,500	294,500
Net Budget			-		-	-

Other Items to be reviewed throughout the year for potential efficiencies or to ensure better budgeting:

- Human Resources
 - Ongoing changes in Legislated Benefits
 - OMERS Costs
 - WSIB Costs
 - Wage compensation
- Other Future Pressure Points
 - Cemeteries
 - Hospital Requests
 - Increase request for funding support for organizations
 - Community programming
 - Events planning and facilitation
 - Economic issues such as higher interest rates and high inflation and potential economic slow-downs
 - Potential increase in tax arrears
- Other Policies
 - Continued shift to electronic payments and purchasing programs
- Capital Program and Asset Management
 - Asset Management Plan completed for all assets, funding deficit was presented to Council in August 2025.
 - Long Term (10 Year) Capital Requirements and related Future Funding Scenarios.
 - Future Major Capital Facility builds
 - Linear Infrastructure (Roads and Bridges)
 - Facilities – Update for Asset Management Plan and Capital Budget Requirements
 - Vehicles – Replacement Schedule/ Fleet Management Strategy for all Township
 - Information Technology
 - Studies and Assessments for Future Plans
 - Official Plan Review
 - Zoning By-law Update
 - Development Charges By-law Update



December 8th, 2025

2026 Capital Budget & Funding Summary

Included in the *draft* 2026 Budget Binder is the Summary of Capital Projects which identifies the various Capital Projects proposed for delivery in 2026. The spreadsheet identifies each project, the estimated expense and the source of funding.

The spreadsheet also identifies on a project by project basis whether the work proposed is In-Process (INP), a Carry Forward [CFWD] or New [NEW]. In-Process represents projects that were budgeted in 2025 and work continues on the file into 2026. For In-Process the funds from 2025 are protected and the completion of work is funded as per the previously approved Capital Budget. These projects are underway, cancelling them may lead to additional costs. Carry Forward by contrast means projects that were initially budgeted to be undertaken in the prior year, however, either because of time delivery conflicts or cost above budget estimate the projects were not yet started and are now re-budgeted to be undertaken in 2026.

There is new debt financing proposed [\$5 million] to finance the Twin Pad Project in the *draft* 2026 Capital Budget. It is anticipated that the first installment of the repayment of the principal & interest for the debenture for the Twin Pad Project will commence in fiscal year 2027. The debenture is amortized with a 20 year term.

No other debt is proposed in the *draft* 2026 Capital Budget.

The overall recommended *draft* Capital Budget for 2026 has an estimated value of \$31,191,121

It should be noted that 100% of the Capital to be expended in 2026 through the tax levy is directed to Capital Reserve Accounts to fund the Township's long term financial strategy. The tax levy to fund the long term financial strategy of the Municipality through reserve transfers in 2026 totals \$1,625,000. The tax levy funding for Capital Reserve Transfers aligns with Council's direction from August 2025 to achieve an increase year over year of a minimum 3% tax rate increase designed to assist with funding the Ten-Year Capital Forecast.

2026 Reserve contributions to fund future projects in the Ten-Year Forecast associated with replacement Rolling Stock, Small Equipment / Software / Administrative Studies, Infrastructure, Parks, and, Facilities / Buildings in the various Departments across the Corporation. The various Capital Reserve Transfers have been identified in the 2026 Capital Budget Summary.

The projects outlined in the 2026 Capital Budget Summary represent largely Tangible Capital Assets.

Listed below is a brief summary of each Capital project proposed to be undertaken in fiscal Year 2026.

A. FLEET / ROLLING STOCK

1. Public Works – Tandem Axle Dump Truck

This vehicle was ordered in mid-year 2025 with an expected delivery date of Quarter 4 of 2026. The Tandem Axle Dump Truck is fitted up with snow removal equipment to support four season road maintenance requirements. The Truck represents a replacement unit for an existing front line tandem axle plow truck. On delivery of the new unit, the existing tandem axle plow truck will be surplus and placed into the open market for purchase with the net proceeds realized through the sale directed back to the Public Works Rolling Stock Reserve Account. The purchase of the new Tandem Axle Dump Truck totals \$486,540 with \$266,990 included in the 2026 Budget to be paid on delivery of the new unit. A first installment [\$219,550] was paid out in 2025 at the time of the truck order. Funding for this project is from the Public Works Rolling Stock Reserve.

2 & 3 Public Works – ½ ton Crew Cab Pick-up [2 vehicles]

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the acquisition of the two (2) Pick-up trucks.

One of the two ½ ton Crew Cab Pick-up trucks represent a replacement of an existing unit that is at its life cycle replacement date. The purchase of this replacement vehicle is funded from the Public Works Rolling Stock Reserve in the amount of \$88,230. Upon delivery of the new vehicle, the existing ½ ton pick up truck will be deemed surplus and placed into the open market for purchase with the net proceeds realized through the sale directed back to the Public Works Rolling Stock Reserve Account.

The second ½ ton Crew Cab Pick-up truck represents an expansion to the Public Works fleet. This vehicle will be funded from a transfer from Development Charges as the purchase represents an expenditure attributed to growth. The projected expenditure for the pick-up truck is \$88,230.

4. Public Works – Roadside Shouldering Attachment for Loader

The roadside shouldering attachment represents a seasonal piece of equipment that would be mounted onto the loader and utilized to place gravel in the roadside shoulder of the road network across the rural countryside. The purchase of this piece of equipment has an estimated cost of \$65,000 and would be funded from the Public Works Rolling Stock Reserve Account.

5. Recreation – ½ ton Crew Cab Pick-up Truck

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the acquisition of the pick-up truck.

The ½ ton Crew Cab Pick-up trucks represent a replacement of an existing unit that is at its life cycle replacement date. The purchase of this replacement vehicle is funded from the Recreation Rolling Stock Reserve in the amount of \$88,230. Upon delivery of the new vehicle, the existing ½ ton pick up truck will be deemed surplus and placed into the open market for purchase with the net proceeds realized through the sale directed back to the Recreation Rolling Stock Reserve Account.

6. Recreation – Turf / Trail Management Equipment

As part of the desire to continue to enhance trails and sports field turf, funding has been set aside on a periodic basis in the Capital Forecast to purchase equipment attachments for the utility tractor. It is proposed in 2026 to acquire turf equipment to aerate and roll park and sports field sod with the desire to improve durability and performance of the grass. The purchase of the unit has a value of \$10,710 and would be funded from the Recreation Rolling Stock Reserve Account.

7 – 12 inclusive Transfer to Rolling Stock Reserves – Various Departments

The transfer to Rolling Stock Reserves on an annual basis assists with the delivery of the 10 Year Capital requirements for each of the Departments within the Corporation. These annual contributions allow for the replacement of the Corporate Fleet aligned with the projected life cycle replacement of the various units. The total contribution to Rolling Stock Reserves across the Corporation for 2026 is \$638,500.

B. STUDIES, EQUIPMENT, SOFTWARE

1. Engineering – OSIM Report

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the completion of the OSIM Report.

The Ontario Structure Inspection Manual (OSIM) Report is completed every two years to comply with Provincial regulations. The OSIM Report assesses bridge structures and culverts with a span greater than 3 metres for their general condition. Conclusions from this Report are included in the Township's Asset Management Plan and inform key projects in the 10 Year Capital Forecast. The estimated cost to complete this project is \$40,880.

2. Corporate – Upgrades to IT / Telecommunications Network

This project presents the lifecycle replacement & re-tooling of core elements of the broader Corporate IT / Telecommunication Networks associated with firewalls, switches, routers, WiFi amplifiers, etc across various buildings / work locations. Funding for these various elements is \$7,500

3. Corporate - Broadband Enhancement Strategy Phase 1

This project contemplates identifying opportunities for the Township to incentivize the private sector Internet Service Providers (ISP) to undertake the design, construction and commissioning of broadband infrastructure to service under performing areas of the Municipality. This project is a Carry Forward from the 2025 Budget. The initial focus will be on the Melair / Guthrie business park district. The project is estimated at \$150,000 with funding through the Broadband Reserve Account.

4. Fire – Low Angle Rescue Equipment

This project contemplates the purchase of ropes, carabiners, pulleys, harnesses and similar equipment utilized as part of rescues where slopes of around 15 to 35 degrees are present. The purchase of the equipment is estimated at \$38,760 and will be funded through the Fire Department Equipment Reserve Account.

5. Fire – Water Rescue Equipment

This project contemplates the replacement of four (4) existing cold water wet suits and an extension pole to enhance the capabilities of the Fire Service with ice / water rescues. The purchase of the equipment is estimated at \$20,000 and will be funded through the Fire Department Equipment Reserve Account.

6. Fire – Firefighter Protective Gear

The Province has announced a Grant program to purchase protective gear for Fire personnel. The Grant eligibility for North Dumfries is \$16,400. The funds received through the Grant will be utilized for the purchase of particulate hoods for Fire personnel and gloves.

7. Emergency Management – Emergency Operations Centre (EOC) Equipment

The Province has announced a Grant program for Municipalities to purchase equipment to support Emergency Operations Centres and/or Incident Command scenes. The Township has applied to the Province for a Grant in the amount of \$48,495. Equipment to be purchased includes: a laptop for the EOC, whiteboard for the EOC, two (2) mobile “road closed” trailers, ten (10) emergency preparedness kits, two (2) high intensity battery powered scene lights,

portable generator, and, a battery powered cut-off saw. The advancement of this project is contingent upon securing the Grant.

8. Fire – Enbridge Grant

The Fire Service has applied to Enbridge to secure a community safety Grant in the amount of \$10,000. With the award of the Grant, the Fire Service proposes to purchase a hand held Thermal Imaging Camera (TIC) and a forceable entry tool. The advancement of this project is contingent upon securing the Grant.

9. Planning - Official Plan Comprehensive Update / Conformity Exercise

This project contemplates a complete rewrite of the existing Plan to properly reflect the implications of growth (residential & non-residential) through to 2051; the full implementation of Bill 23 wherein the existing Regional Official Plan would be retired and relevant aspects incorporated into the new document; and, the incorporation of new policy directions as issued by the Province through the release of the Provincial Planning Statement 2024. The new Official Plan would represent an over-arching policy document or blue print that would identify where growth is to occur and how that emerging built form will be accommodated; a Climate Change lens would be incorporated; revised and expanded strategy to deal with the aggregate sector; and, a policy framework that would identify and protect sensitive features or key natural resources for the longer term. Funding will offset the cost of retaining a Consultant to complete the background analysis, policy writing and public engagement process associated with the creation of a new Official Plan for the Township. This is a carry forward project from 2025. The project has an estimated cost of \$405,000 and is funded through the Planning Studies Reserve Account, Development Charges Reserve Account and funding from Waterloo Economic Development Corporation.

10. Corporate – Development Charges Update

This project has been commenced in 2025 and a Consultant has been retained to assist in evaluating eligible capital projects or deliverables that are attributed to growth, and, the offsetting analysis necessary to collect funds at the building permit stage for new residential or non-residential development. The Study represents an update to the work undertaken in 2019/20, and, will also reflect new requirements as set out in the Development Charges Act. The estimated cost to complete this project is \$49,820 and will be funded from the Development Charges Reserve Account.

11 to 16. Reserve Transfers

The Transfer of funds to the Planning Division, Public Works, Recreation, Fire Department Equipment and Corporate Services Reserve Accounts. The transfer of funds to the respective Department Accounts facilitates the future completion of projects to be undertaken in the 10

Year Capital Forecast (2026 to 2035). The total amount of the reserve transfers for these elements is \$132,500.

C. LINEAR INFRASTRUCTURE PROJECTS

1. Public Works – Reidsville Road Guardrails,
CPKC Rail Corridor to 1809 Reidsville Road

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the installation of the guardrail project on Reidsville Road.

The existing wood post and woven cable guardrail located on the east side of the road is at its life cycle replacement. The scope of the project entails the removal of the existing guardrail and replacing it with a metal post and beam system. The new guardrail will be a more durable system providing enhanced roadside safety.

2. Public Works – Reconstruction of Brant-Waterloo Road, Swan St to Charlie Creek

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the reconstruction project on the Brant-Waterloo Road.

This project proposes the reconstruction of Brant Waterloo Road, from Swan Street through to Charlie Creek. This is a distance of approximately 1.196 km in length. The reconstruction of Brant Waterloo Road at this location represents a Condition to Draft Plan Approval for both the Broos subdivision [File No. 30T-18301] and the Legacy subdivision [File No. 30T-14301]. These two subdivisions frame the north edge of Brant-Waterloo Road at this location and, will have internal streets that will connect to the Brant-Waterloo Road. The reconstruction envisages the conversion of the existing gravel rural cross-section road to an asphalt surface rural cross-section road. The Township as part of this project will also be constructing the outlet pipe from the Broos Subdivision stormwater management pond located in the southeast corner of the property through to Charlie Creek to the east. The Developer will reimburse the Township for the expense associated with the design and construction of the new outlet pipe. The total project cost attributed to the road reconstruction is estimated at \$2,289,000. The Broos Subdivision will contribute to offset the design and construction price associated with the outlet pipe. Development Charges will fund the balance of the estimated project cost.

3. Public Works – Sidewalk Construction / Rehabilitation

This project envisages spot repairs across the approximate 32 km sidewalk network where existing panels have either shifted or there is a deflection, or, there is substantive cracking or spalling of the surface. These repairs / replacements are designed to reduce trip & fall situations. Where existing barrier curbs are present at a sidewalk crossing, it is also

proposed to establish AODA compliant interface, inclusive of the treadplate, to improve mobility & accessibility measures. \$90,000 has been set aside to undertake the rehabilitation to the sidewalk network.

4. Public Works – Reconstruction of Bute Street

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the Bute Street reconstruction project.

This project envisages the reconstruction of Bute Street. Aspects of the project include the installation of a new 1.5 metre wide sidewalk, new road bed, curbs, 100 mm of asphalt surface, underground infiltration galleries to improve stormwater management practices, and, the replacement of the water service laterals to the property line for each lot. The estimated cost of this project is \$835,100. The majority of the projected expense will be funded from Reserve Accounts with the Region of Waterloo contributing to off-set the costs associated with the engineering design and the installation of the new water service laterals.

5. Public Works - Footbridge Road Bridge Structural Rehabilitation

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the rehabilitation of the Footbridge Road bridge structure.

This project proposes a major rehabilitation to the Footbridge Road bridge structure. The scope of work will extend the anticipated operating life of the bridge by thirty (30) years. The work includes the concrete patch repairs on the deck top, girders, soffit, abutments, piers and wingwalls, replacement of the curb and sidewalk on both sides of the bridge structure, replace the existing barrier railing system with a new standard pedestrian railing, jack the structure and replace bearings at abutments and replace the steel plate bearings at the piers, and, replace the deck drains. The projected cost is forecasted at \$2,441,250. Funding for the project will be drawn from Reserve Accounts, OCIF Grants and Canada Community Build Fund Grant (formerly Gas Tax).

6. Public Works – Greenfield Road Reconstruction, Dumfries Road to 1985 Greenfield Rd

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the reconstruction for this section of Greenfield Road.

This project represents a reconstruction of Greenfield Road through the “S” bends extending from Dumfries Road through to 1985 Greenfield Road. Components of the project include the establishment of a new road bed, drainage improvements, new guard rail installation and, 150 mm of asphalt surface. The estimated cost to complete this project is \$556,605. Funding for this project will be drawn from Reserve Accounts.

7 to 9 Public Works - Gore Road Culvert #1 & #2; Greenfield Road West Culvert and Alps Road Culvert

Originally recommended in the 2022 OSIM Report on the state of bridges and major culverts, the earlier study recommended the installation of guard rails approaching and across the respective major culverts for safety purposes. The project will also make remedial improvements adjacent the edge of the culverts to mitigate against erosion.

10. Public Works – Jenking’s Stormwater Management Pond Clean-out

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the clean-out of sediment material in Jenking’s Stormwater Management Pond.

This project envisages removing sediment and similar materials from the existing storm water management pond on Jenking’s Court and disposing of the materials off-site and the restoration of the storm pond. The projected cost for the project is \$409,500. Funding to complete the project will be drawn from Reserve Accounts.

11. Public Works – Piper Street Bridge Permits

This project builds upon the engineering design work undertaken in 2023/24 on the rehabilitation work proposed for the bridge structure on Piper Street at the Nith River. The 2026 phase of the work program proposes to secure the Permits associated with external agencies. This material is required to finalize the bid tender document to support the rehabilitation work proposed to be undertaken in 2027.

12. Public Works – Jedburgh Bridge (Main Street) Design & Permits

This project proposes two key elements to be undertaken in a consolidated fashion, that being the detailed engineering design associated with the rehabilitation of the Jedburgh Bridge structure and, securing the requisite Permits from external agencies. The rehabilitation of the bridge is proposed to be undertaken in 2027 and the work program to be delivered in 2026 is a pre-requisite to support the sequence of work flow.

13. Public Works – Renovation to Hunt Street Stormwater Pond Outlet

This project proposes to repair the existing concrete outlet structure associated with the Hunt Street stormwater pond. The existing structure has a significant crack and the outlet itself has shifted as a result. The scope of work proposes the repair to the concrete outlet so that it can perform as originally designed. The estimated cost to complete this project is \$28,500 with funds drawn from Reserve Accounts.

14. Public Works – Earl Thompson Road Drainage Improvements – Phase 3

This Phase proposes to retain a Consultant to assess the surface water run-off from adjacent properties and the volume of stormwater that is handled by the ditch system principally on the west side of the road. The study area is from Boida Avenue to southern terminus of the road. Extensive erosion has been witnessed in this corridor caused by both excessive speed of surface run-off and the overall quantity of run-off. This ditch network has been repaired several times by Public Works Staff with a longer term solution required to deal with this deficient network. The estimated cost to complete the engineering design exercise is \$63,000 with funds drawn from Reserve Accounts.

15. Public Works – Elliot & Inglis Street Improvements – Professional Services

This project represents a carry forward from 2025. In 2024 Inglis Street from Colquhoun Street to Northumberland Street was reconstructed. During the design of the new road alignment it was revealed that the road corridor strayed in several locations from the road allowance. Survey work and the preparation of legal transfer documents were underway. Funding in 2026 will allow this project to be completed and the requisite land transfers undertaken to ensure that the road is within the boundaries of the realigned Municipal road allowance.

16 to 19 Transfer to Reserves – Various Accounts

The Transfer of funds to the various Reserve Accounts. The transfer of funds to the respective Department Accounts facilitates the future completion of projects to be undertaken in the 10 Year Capital Forecast (2026 to 2035). The total amount of the reserve transfers for these elements is \$400,000

D. FACILITIES

1. Public Works – Main Shop Roof Repair

This project contemplates applying a new sealant or acrylic type surface to the existing steel roof. The work to be undertaken is proposed to extend the life of the existing steel roof by a further 20 year period. The estimated cost to complete this project is \$67,275 and is funded through the Facilities Reserve Account.

2. Public Works – Site Security / Signage

This project envisages adding additional security cameras and upgrading / replacing existing cameras at the Public Works depot located at 1168 Greenfield Road. The last element of the project includes new signage for the property adjacent the entry gate system. The cost for this project is \$30,000 Work commenced on aspects of this project in 2025 and

additional funds have been added to the account to cover the increased costs attributed to the security camera network.

3. Fire – Exterior Steel Walls Painting

Similar to the project completed in 2025 at the Public Works depot, it is proposed that the existing exterior clad walls at the Firehall would be surface treated with new paint to refresh the appearance of the building and to add years to the lifecycle of the metal cladding. The cost will be funded through fire facility reserve account.

4. Recreation – Major Exterior Rehabilitation of the Ayr Community Centre (ACC)

At the November 10th, 2025 Council Meeting, Council authorized the pre-approval of the completion of this project as part of the 2026 Capital Budget program.

Design and scope of work is being completed in 2025 to facilitate the undertaking of the construction phase of the ACC Exterior Building Rehabilitation program in 2026. Key aspects associated with the work program include rehabilitation / replacement of the roof, installation of eavestrough and downspouts, repair / replacement / removal of existing exterior wall(s), installation of infiltration galleries and/or alternate storm water outfall from roof system and parking lots, and, the repair or replacement of the existing parking areas. The projected cost for this work program is \$3,500,000. Funding is derived from a Grant of \$1 million provided through the Government of Ontario with the residual drawn from Reserve Accounts.

5. Recreation – Engineering Design / Contract Administration
Major Exterior Rehabilitation of the Ayr Community Centre (ACC)

This project represents an in-process matter. Council awarded a Contract to Walter Fedy in 2025 to undertake the engineering assessment of various aspects of the exterior shell of the ACC in support of the pending rehabilitation scope of work in 2026. The second element of the Walter Fedy scope of work is the administration of the contract in 2026 during the undertaking of the rehabilitation of the exterior shell.

6. Recreation – Construction of the NDCC Twin Pad Project

In the 2023/24 time period the Township retained a Consultant to undertake the preparation of detailed design drawings. This phase of the work is completed with tender ready design drawings. In the late Summer of 2025 Council retained the services of Percon Construction to fulfill the role of the Construction Manager. Percon has commenced with the long lead order of key building components in support the new addition to the NDCC. Site work is scheduled to commence in early quarter 1 of 2026

The project contemplates the construction of a NHL size rink surface [85 ft x 200 ft] with a complement of six dressing rooms, referee rooms, two programming rooms, spectator seating for approximately 250 persons, and, washroom / crush space enhancements. The construction phase of the project is estimated at a cost of \$16,190,160. The Township has secured a Grant to build a Net Zero Arena in the amount of \$5 million from the Federal Government. Other funding sources to complete the project include debt financing in the amount of \$5 million, \$2,121,360 raised by the Centre for the Community Group of North Dumfries through fundraising initiatives and \$520,000 drawn from Development Charges. The new addition to the NDCC is scheduled for opening in the first quarter of 2027.

7. Recreation – Foundation Repair at the Roseville Community Centre

This project envisages undertaking spot repairs to the existing stone foundation of the Roseville Community Centre. Work proposed includes repair to the foundation through pointing and where necessary removals and mortar to ensure a full rehabilitation. The estimated cost to complete the project is \$26,500 with funds drawn from Reserve Accounts.

8 to 14 Transfer to Reserve – Various Facilities

The transfer of funds to Reserve Accounts for the named facilities (Facilities, Roseville Community Centre, Library, Firehall, Ayr Ice House, Public Works Depot and Municipal Offices) are designed to support the 10 Year Capital Forecast (2026 to 2035) with the objective of undertaking future projects to keep the buildings in a state of good repair. The aggregate value of the Facilities Reserve transfers totals \$469,000.

E. Parks & Trails

1. Recreation – Replacement of Playground Equipment at Hilltop Parkette

This project received pre-approval at the November 10th, 2025 Council meeting for inclusion in the 2026 Capital Budget.

The Township has a schedule for the replacement of play equipment across all of the Municipal parks. Based upon the age and condition of the existing playground equipment (climbing apparatus) at Hilltop Parkette, the project envisages replacing the existing unit with new combination of features. The project is estimated to be completed for a cost of \$75,000 and is funded from the Park Trust Reserve Account.

2. Recreation – Annual Replacement of Park Furniture

As part of a phased program, the Township is expanding and replacing furniture across all of the Parks and contemplates the continuation of updating and expanding furniture within various parks. Funding in 2026 is proposed for park benches, bike racks, picnic tables and

waste receptacles. The project cost is \$10,000 and is funded from the Park Trust Reserve Account.

3. Recreation – Design & Construction of a Pump Track at Jim Schmidt Memorial Park

At the November 10th, 2025 Council Meeting this project received pre-approval for inclusion in the 2026 Capital Budget.

In 2024 Council selected the location of the proposed Pump Track facility in the northeast corner of Jim Schmidt Memorial Park. The 2026 phase of the workplan contemplates the design of the facility and, the construction of the pump track as a design/build undertaking. The project has an estimated value of \$568,756. The majority of the funds to complete the project, \$498,756 was the result of fundraising and donations, including a \$200,000 contribution from the Ontario Trillium Fund and \$100,000 from the Hallman Foundation. The Township is funding \$70,000 along with providing project oversight and administration as an in-kind service. The project is scheduled to be completed by the early Fall of 2026.

4. Recreation – Construction of Clyde Park Phase I

At the November 10th, 2025 Council Meeting this project received pre-approval for inclusion in the 2026 Capital Budget.

In 2024/25 the Township undertook a consultation program with the residents of Clyde. In 2025 the Township also retained a Consultant to prepare tender ready drawings to support the construction of a multi-purpose court facility and path system. The project cost is estimated at \$185,500 and is funded from Grandbridge Energy Reserve Account and Parkland Trust Account.

5. Recreation – Drainage Improvements at Sken:nen Park

During the 2024 / 25 operating seasons Staff observed on a periodic basis the presence of standing water in proximity to the swing set and along portions of the internal path network. The evidence of standing water was most prevalent after a significant rain event. Further investigation revealed a combination of a perched localized high groundwater table that limited normal surface infiltration of snow melt / rain water and, imperfect site grades. Staff have designed an internal drainage system that contemplates the installation of a series of turf catchbasin inlets in combination with large diameter Big 'O' perforated drain pipes. This site infrastructure are designed to collect and flow water through to an outlet in the central drainage network of the Park. The estimated cost for this project is \$46,500 and is funded from Reserve Accounts.

6. Recreation – Refurbishment of the Campbell Trail

This project is a carry forward from 2025. The Township has been in discussions with the Grand River Conservation Authority (GRCA) to secure the ownership or the lease of the lands associated with the Campbell Trail. This parcel of land extends from Main Street through to Centennial Park in Downtown Ayr. Contingent upon securing the transfer of the lands, the project contemplates improving the off-road trail through this parcel. The cost estimate is \$27,500 and is funded through Parkland Trust.

7. Recreation – Design & Approvals - Nith River Trail, Pipers Glen Park to Greenfield and Other Locations

This project is a carry forward from 2025. The Township has been in discussions with the Grand River Conservation Authority (GRCA) with respect to either the acquisition of a series of properties or a lease. With the lands being within the control of the Township, it is the intent to introduce in the following years the construction of a network of off-road trails. The project in 2026 involves retaining a Consultant to assess the environmental elements adjacent the Nith River, from Pipers Glen Park northerly to the hamlet of Greenfield and potentially two other off-road trail locations in Ayr. The objective is to design a sustainable trail network that is sensitive to area environmental systems and can support barrier free movement for 3 seasons of the year. The deliverables would be a detailed design suitable for Tender ready documents, and, securing the requisite approvals / permits for the design from government agencies. The advancement of this project is contingent upon securing the transfer of the lands from the GRCA. The estimated project cost is \$132,800 and is funded from Grandbrige Energy Reserve, Development Charges and Parkland Trust Account.

2026 CAPITAL BUDGET - DRAFT

Expenditure and Source of Funding

PROJECT ID No.	CFWD / NEW / INP	CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Name of Reserve	Grandbridge Energy Reserve	Infrastructure Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	FEDERAL GRANT	ONTARIO GRANT	Bill 124 Funds	OTHER Donations or Grants	TAX LEVY	TOTAL FUNDING
		A - Fleet - Rolling Stock																	
A1	INP	PW - Tandem Axle Dump Truck [Note 1]	\$266,990	\$266,990	PW Rolling Stock														\$266,990
A2	NEW	PW - 1/2 ton Crew Cab Pick-up	\$88,230	\$88,230	PW Rolling Stock														\$88,230
A3	NEW	PW - 1/2 ton Crew Cab Pick-up	\$88,230								\$88,230								\$88,230
A4	NEW	PW - Roadside Shouldering Attachment for Loader	\$65,000	\$65,000	PW Rolling Stock														\$65,000
A5	NEW	REC - 1/2 ton Crew Cab Pick-up	\$88,230	\$88,230	REC Rolling Stock														\$88,230
A6	NEW	REC - Turf / Trail Management Equipment	\$10,710	\$10,710	REC Rolling Stock														\$10,710
A7	NEW	Transfer to Rolling Stock Reserve [FIRE]	\$160,000															\$160,000	\$160,000
A8	NEW	Transfer to Rolling Stock Reserve [PW]	\$355,000															\$355,000	\$355,000
A9	NEW	Transfer to Rolling Stock Reserve - Winter Maintenance Equipment [PW] [Note 2]	\$32,500															\$32,500	\$32,500
A10	NEW	Transfer to Reserve - Vehicle [BY-LAW]	\$6,000															\$6,000	\$6,000
A11	NEW	Transfer to Rolling Stock Reserve [REC]	\$70,000															\$70,000	\$70,000
A12	NEW	Transfer to Reserve - Vehicles [BUILDING]	\$15,000													\$15,000			\$15,000
		Subtotal	\$1,245,890	\$519,160		\$0	\$0	\$0	\$0	\$0	\$88,230	\$0	\$0	\$0	\$0	\$15,000	\$0	\$623,500	\$1,245,890
		B - Studies, Equipment, Software																	\$0
B1	NEW	OSIM Report [PW]	\$40,880					\$40,880											\$40,880
B2	NEW	Update to IT / Telecommunications Network [CORPORATE]	\$7,500	\$7,500	IT Reserve														\$7,500
B3	CFWD	Broadband Enhancement Strategy - Phase 1 [CORPORATE]	\$150,000	\$150,000	Broadband Reserve														\$150,000
B4	NEW	Low Angle Rescue Equipment [FIRE]	\$38,760	\$38,760	Fire - Equipment Reserve														\$38,760
B5	NEW	Water Rescue Equipment [FIRE]	\$20,000	\$20,000	Fire - Equipment Reserve														\$20,000
B6	NEW	Firefighter Protective Gear [FIRE]	\$16,400												\$16,400				\$16,400
B7	NEW	Emergency Management / EOC Equipment [FIRE] [Note 4]	\$48,495												\$48,495				\$48,495
B8	NEW	Enbridge Grant [FIRE]	\$10,000														\$10,000		\$10,000
B9	INP	Official Plan Update [PLANNING]	\$405,000	\$202,750	Planning Reserves						\$182,250						\$20,000		\$405,000
B10	INP	Development Charges Update [CORPORATE]	\$49,820								\$49,820								\$49,820
B11	NEW	CORPORATE - Transfer to Reserve	\$35,000															\$35,000	\$35,000
B12	NEW	IT - Transfer to Reserve	\$7,500															\$7,500	\$7,500
B13	NEW	FIRE - Transfer to Equipment Reserve	\$30,000															\$30,000	\$30,000
B14	NEW	PW - Transfer to Equipment Reserve	\$5,000															\$5,000	\$5,000
B15	NEW	REC - Transfer to Equipment Reserve	\$15,000															\$15,000	\$15,000
B16	NEW	PLANNING - Transfer to Reserve - Studies	\$40,000															\$40,000	\$40,000
		Subtotal	\$919,355	\$419,010		\$0	\$0	\$40,880	\$0	\$0	\$232,070	\$0	\$0	\$0	\$64,895	\$0	\$30,000	\$132,500	\$919,355

TOWNSHIP OF NORTH DUMFRIES

1-Dec-25

2026 CAPITAL BUDGET - DRAFT

Expenditure and Source of Funding

PROJECT ID No.	CFWD / NEW / INP	CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Name of Reserve	Grandbridge Energy Reserve	Infrastructure Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	FEDERAL GRANT	ONTARIO GRANT	Bill 124 Funds	OTHER Donations or Grants	TAX LEVY	TOTAL FUNDING
		C - Linear Infrastructure																	\$0
C1	NEW	PW - Reidsville Rd Guardrails, CPKC Rail to 1809 Reidsville Road	\$141,750				\$141,750												\$141,750
C2	NEW	PW - Brant-Waterloo Road Reconstruction, Swan Street to Charlie Creek	\$2,289,000								\$1,785,420						\$503,580		\$2,289,000
C3	NEW	PW - Sidewalk New Construction / Rehabilitation	\$90,000	\$90,000	Sidewalk Reserve														\$90,000
C4	NEW	PW - Road Reconstruction Bute Street	\$835,100				\$750,100										\$85,000		\$835,100
C5	NEW	PW - Major Rehabilitation Footbridge Road Bridge Structure	\$2,441,250					\$906,668	\$1,000,000	\$534,582									\$2,441,250
C6	NEW	PW - Road Reconstruction Greenfield Road, Dumfries Road to 1985 Greenfield Rd	\$556,605					\$556,605											\$556,605
C7	CWFD	PW - Gore Road - Major Culvert #1 & #2 Rehabilitation	\$31,000					\$31,000											\$31,000
C8	CWFD	PW - Greenfield Rd West - Major Culvert Rehabilitation	\$26,000					\$26,000											\$26,000
C9	CWFD	PW - Alps Road - Major Culvert Rehabilitation	\$32,000				\$32,000												\$32,000
C10	NEW	PW - Jenking's Court SWM Pond Clean-out	\$409,500				\$409,500												\$409,500
C11	NEW	PW - Piper Street Bridge Permits	\$40,000					\$40,000											\$40,000
C12	NEW	PW - Jedburgh Dam Bridge Engineering Design & Permits	\$70,000					\$70,000											\$70,000
C13	NEW	PW - Renovation to Outlet Structure for Hunt St SWM Pond	\$28,500	\$28,500	Storm Water Reserve														\$28,500
C14	NEW	PW - Earl Thompson Road Drainage Improvements - Phase 3	\$63,000					\$63,000											\$63,000
C15	CFWD	PW - Elliott and Inglis Street Improvements - Professional Services	\$15,000					\$15,000											\$15,000
C16	NEW	PW - Transfer to Streetlight Reserve	\$15,000															\$15,000	\$15,000
C17	NEW	PW - Transfer to Sidewalk Reserve	\$15,000															\$15,000	\$15,000
C18	NEW	PW - Transfer to Stormwater Management Reserve	\$35,000															\$35,000	\$35,000
C19	NEW	PW - Transfer to Infrastructure Reserve	\$335,000															\$335,000	\$335,000
		Subtotal	\$7,468,705	\$118,500		\$0	\$1,333,350	\$1,708,273	\$1,000,000	\$534,582	\$1,785,420	\$0	\$0	\$0	\$0	\$0	\$588,580	\$400,000	\$7,468,705
		D - Facilities																	\$0
D1	NEW	PW - Main Shop Roof Repairs & Treatment	\$67,275	\$67,275	PW Facilities Reserves														\$67,275
D2	CWFD/NEW	PW - Signage / Security @ PW Depot	\$30,000					\$30,000											\$30,000
D3	NEW	FIRE - Exterior Steel Walls Painting	\$16,650	\$16,650	FIRE Facilities Reserves														\$16,650
D4	NEW	REC - Major Exterior Rehabilitation @ ACC	\$3,500,000	\$2,500,000	ACC Facilities Reserve / Cambridge Boundary										\$1,000,000				\$3,500,000
D5	INP	REC - Engineering Design / Contract Admin Major Exterior Rehbilitation @ ACC	\$212,530	\$212,530	ACC Facilities Reserve														\$212,530
D6	INP	REC - Net Zero Arena Construction Project @ NDCC [Note 3]	\$16,190,160	\$1,807,712	Facilities Res/ Memorial Reserve Fund/Cambridge Boundary	\$1,800,000					\$520,000	\$5,000,000		\$5,000,000			\$2,062,448		\$16,190,160
D7	NEW	REC - Foundation Repair @ Roseville Community Centre	\$26,500	\$26,500	Roseville Facility Res/ Facilities Reserves														\$26,500
D8	NEW	REC - Transfer to Reserve for Ayr Ice House	\$15,000															\$15,000	\$15,000
D9	NEW	REC - Transfer to Reserves for Facilities	\$340,000															\$340,000	\$340,000
D10	NEW	FIRE - Transfer to Reserve For Fire Hall Facility	\$30,000															\$30,000	\$30,000
D11	NEW	PW - Transfer to Reserve for PW Facilities	\$40,000															\$40,000	\$40,000
D12	NEW	REC - Transfer to Reserve for Roseville Community Centre	\$5,000															\$5,000	\$5,000
D13	NEW	REC - Transfer to Reserve for Library Building	\$35,000															\$35,000	\$35,000
D14	NEW	CORPORATE - Transfer to Reserve - Leasehold Improvements / Fixtures @ Town Hall	\$4,000															\$4,000	\$4,000
		Subtotal	\$20,512,115	\$4,630,667		\$1,800,000	\$0	\$30,000	\$0	\$0	\$520,000	\$5,000,000	\$0	\$5,000,000	\$1,000,000	\$0	\$2,062,448	\$469,000	\$20,512,115
		E - Parks, Trails																	\$0
E1	NEW	REC - Playground Apparatus Replacement @ Hilltop Parkette	\$75,000										\$75,000						\$75,000
E2	NEW	REC - Park Furniture Purchase - Various Locations	\$10,000										\$10,000						\$10,000
E3	NEW	REC - Design / Construction of Pump Track Facility @ Jim Schmidt Memorial Park	\$568,756								\$70,000				\$200,000		\$298,756		\$568,756
E4	NEW	REC - Park Rehabilitation Phase 1 @ Clyde Park	\$185,500			\$92,750							\$92,750						\$185,500
E5	NEW	REC - Drainage Improvements @ Sken:nen Park	\$46,500			\$46,500													\$46,500
E6	CFWD	REC - Improvements to Campbell Trail [Note 5]	\$27,500										\$27,500						\$27,500
E7	CFWD	REC - Nith River Trail, Pipers Glen Park to Greenfield & various - Design & Approvals [\$132,800			\$60,000					\$60,000		\$12,800						\$132,800
		Subtotal	\$1,046,056	\$0		\$199,250	\$0	\$0	\$0	\$0	\$130,000	\$0	\$218,050	\$0	\$200,000	\$0	\$298,756	\$0	\$1,046,056
		TOTAL	\$31,192,121	\$5,687,337		\$1,999,250	\$1,333,350	\$1,779,153	\$1,000,000	\$534,582	\$2,755,720	\$5,000,000	\$218,050	\$5,000,000	\$1,264,895	\$15,000	\$2,979,784	\$1,625,000	\$31,192,121

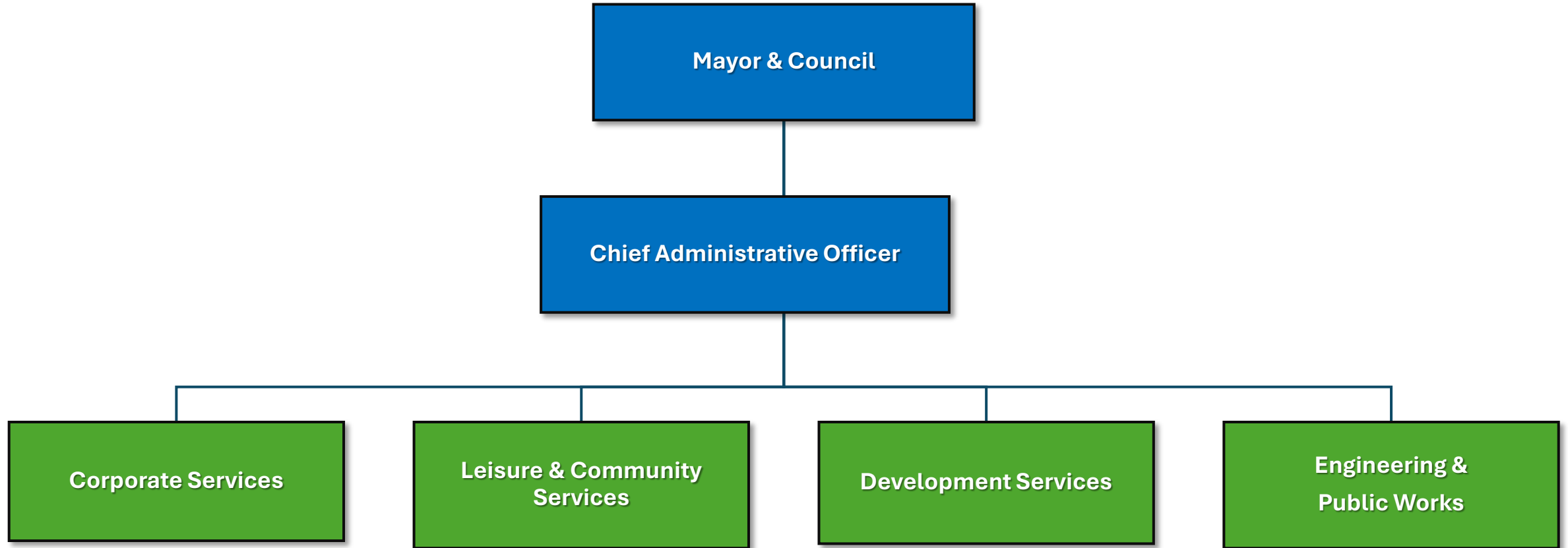
OCIF - Ontario Community Investment Fund
Gas Tax - Federal Government transfer payment for infrastructure projects. Administered via the Association of Municipalities of Ontario

CFWD - Carry Forward from Previous Year
INP - Carryforward project in progress

Notes: [1] Tandem Axle Cab & Chassis Paid for in 2025 with Balance Owing Due in 2026 Upon Delivery of Vehicle
[2] Year 1 of a 5 Year Repayment to PW Reserves for Purchase in 2025 of Sidewalk / Parking Lot Winter Maintenance Equipment from Operating Budget Savings
[3] Capital Project Approved in 2025 with Work Commenced in Fall / Summer of 2025 - Project Completion for Quarter 1 of 2027
[4] Project Contingent on Securing Provincial Grant Award
[5] Project Contingent on Securing Lease / Land Transfer with GRCA

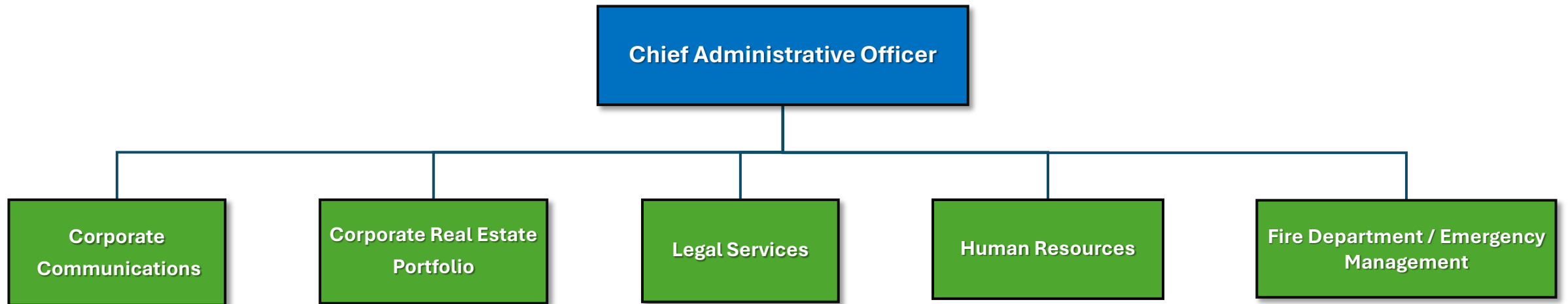


Corporate Governance Chart - 2026





Organizational Structure - 2026
Office of the Chief Administrative Officer



**Andrew McNeely,
Chief Administrative Officer**

Overview

The Office of the Chief Administrative Officer is responsible for the strategic leadership of the Corporation working in concert with Council, the Community and our Partners to strengthen the Township and the manner in which services and programs are delivered.

The CAO's Office provides leadership and strategic advice to Council and works to create a framework through which the Township's Administration can thrive and achieve Council's strategic goals and vision. The CAO acts as the key advisor to the Mayor and Council, leads the Senior Management Team (SMT) and serves as a key contact with other levels of Government, the Public and the business community.

In addition to the foregoing, other functions are also managed out of the CAO's Office, including:

- Corporate Communications
- Legal Services
- Human Resources
- Corporate Real Estate
- Fire Department & Emergency Management

Mission Statement

The Corporation of the Township of North Dumfries is comprised of a dedicated team of Elected Officials, Staff and Volunteers who apply leadership, professionalism, skill and integrity in providing needed and valued services that help build the best quality of life possible for all of our citizens. The Office of the Chief Administrative Officer represents a committed partner in achieving this objective.

Goals

- Continual improvement to establish a more responsive and focussed Organization and supporting Council in building a better Community
- A progressive Organization built on the principles which anticipates and satisfies the requirements of our residents and businesses, that is achieved through a team of committed, highly skilled and valued employees
- Promote fiscal stewardship to meet the needs of the Community for today and to position the Corporation so that it can respond to the dynamics of evolving future needs and requirements
- Promote an environmentally aware and responsive Organization that recognizes heritage, cultural landscapes, natural features and the scenic attributes of the Township's urban and rural areas
- Promote an environmentally aware and responsive Organization that understands climate change, water conservation practices and similar initiatives and leads by example
- Promote and develop a Community, in partnership with Council, the residents and businesses, that represents the jewel of Waterloo Region as a destination to live, work, play and invest
- Provide for meaningful engagement of stakeholders and the Public in studies, projects and the decision-making processes of Council

Policy Guidelines for Service Delivery

- *Municipal Act, 2001* provides the legislative framework for the Township's operations and governance
- The CAO's authority is contained in Township By-law 2692-15 and Section 229 of the *Municipal Act*

Policy Guidelines for Service Delivery (Continued)

- Various Township By-laws and Council Resolutions provide direction for operational and governance matters
- Various Administrative Policies & Procedures outline a series of Corporate standards and workplace matters
- Various Provincial Legislation & Regulations, including: *Municipal Act; Human Rights Code; Occupational Health & Safety Act; Accessibility for Ontarians with Disabilities Act; Employment Standards Act; Labour Relations Act; and, Pay Equity Act*
- Collective Bargaining Agreement with CUPE Local 1656.02
- Township Wage Compensation Policies and Programs
- By-law Number 3250-21 which establishes the level of service for the Department
- Fire Protection and Prevention Act
- Office of the Fire Marshall and Emergency Management Directives, Public Safety and Technical Guidelines
- Ontario Fire Code
- Ontario Building Code
- Emergency Management and Civil Protection Act
- North Dumfries Emergency Management Plan and Implementing Bylaw No. 2909-17

Policy Guidelines for Service Delivery (Continued)

- Cambridge / North Dumfries Fire Services Agreement
- Waterloo Region & Provincial Mutual Aid Agreement
- Brant County / North Dumfries Fire Services Agreement
- Blandford – Blenheim / North Dumfries Fire Services Agreement
- Occupational Health & Safety Act and Section 21 guidance notes

Key Issues & Challenges

- Adapting Corporate culture, policies, processes and programs to create a streamlined and responsive Municipal Corporation that is prepared to deal with continual changes because of emerging technologies and evolving societal demands / expectations
- Growing influence in Artificial Intelligence (AI) and how this can be harnessed to assist in the delivery of programs and services
- Continuing to develop and nurture relationships with the Township's various partners, which includes the Region of Waterloo and the six (6) other local Municipalities within the Region, the Waterloo Economic Development Corporation, the Waterloo Region Tourism Marketing Corporation, the Provincial & Federal Governments, non-Governmental / Not-for-Profit Organizations and Community Associations / Groups
- Responding to the Township's continued desire to provide a high level of services and programs, while simultaneously recognizing the desire to maintain the property tax base at reasonable thresholds

Key Issues & Challenges (Continued)

- Shifting the culture of the Township to prepare for residential and non-residential growth so that the Municipality can respond accordingly
- Recognizing that the Township needs to embrace change so that programs and services can be delivered in a financially sustainable fashion; be environmentally responsible; and, be effective and focussed in terms of desired outcomes
- Acknowledging the reality of the regional economic climate tremendously influenced by the larger Ontario / Canadian economy and, world events and uncertainties
- The implementation and financial costs associated with the TransformWR program as the Township adjusts to the program of reducing Greenhouse Gas (GHG) emissions
- Adjusting to the implications arising from Bill 23 *More Homes Built Faster Act, 2022* and Bill 39 *Better Municipal Governance Act, 2022* and associated legislation that will potentially alter the range of services and programs offered through the Township; how these services / programs will be delivered; and, the associated expenditures or reshaped revenues arising from the proclaimed legislation
- In the context of the Fire Department, ensuring the appropriate number of Staff resources to undertake all of the necessary inspections of the various building classifications and categories as required by legislation on an annual basis
- As the Community continues to grow, the ability to keep pace with the increasing emergency response volumes and the pressures that it places on Part-Time (volunteer) On-Call personnel
- Maintaining a fleet of apparatus that are replaced in a timeline reflective of their life cycle renewal requirements

Key Issues & Challenges (Continued)

- Recognizing that public education and outreach is a growing requirement in the Fire Service and the ability to respond accordingly
- Continual changes in legislation and the demands that it places on the Fire Department in terms of training, certification, equipment and the dedication of time
- Attracting and maintaining the appropriate mix of Part-time (volunteer) On-Call personnel based upon years of experience, time of day availability, training levels & certification, and, Officer development in recognition of succession planning requirements
- Maintaining the Superior Tanker Shuttle Certification as part of the rural firefighting component
- Elevating the role of the Emergency Management Plan to be part of the culture of the Administration of the Municipality recognizing that events and circumstances around emergency planning preparedness continue to evolve and are becoming more pronounced

2026 – 2028 Goals General Administration

Year 2026

- Introduce for the consideration of Council a Corporate Communications Strategy that is designed to co-ordinate and elevate the two-way exchange of information between the Township and residents / businesses, and, parties external to the Township. This will include the new Engage WR digital platform

Year 2026 General Administration (Continued)

- In partnership with the Region and the six (6) other local Municipalities, continue work with community members and key stakeholders to develop a framework and measurable deliverables that embrace the principles of diversity, equity and inclusiveness. At the Township level, identify and promote local programs and services that implements the work completed region wide on building and embracing an inclusive community
- Assess opportunities for operational savings in all Departments, with the objective of redeploying these savings into other areas of the Corporation where gaps or deficiencies exist.
- Identify services and programs for cost containment to ensure a sustainable delivery of these initiatives into the future
- Continued re-evaluation of the Organizational structure and framework for the Township to deal with the pressures attributed to growth and to leverage opportunities for streamlining the decision-making process and promoting enhanced interaction between similar skills sets / areas of responsibilities.
- Revisit, and where necessary amend, Administrative Policies and Procedures to ensure current, responsive and effective governance protocols
- The development of responsive programs that focus on streamlined, responsive and forward thinking Administration, and, to embrace the culture within the Organization of leveraging technology, growing capacity and output, and, continuous improvement as guiding principles
- Continue to identify mechanisms and opportunities to grow the Township's Reserves to fund long term Capital deliverables and the financial strategy as outlined in the Asset Management Plan
- Under the direction of Council, continue to assess the introductory phase of fixed route / on-demand transit service. Assess and evaluate options / opportunities to pursue modified alternatives through the Region of Waterloo (Grand

Year 2026 General Administration (Continued)

River Transit - GRT) for the delivery of transit services within Urban Ayr, the 97/401 Business Park, and, across the rural countryside of North Dumfries

- In coordination with the Clerk's Division, prepare and deliver a Council orientation program to assist with the new term of Council [2026 – 2030]
- Coordinate all of the Departments to implement key priorities associated with the implementation of TransformWR and the associated objective of lowering Green House Gas (GHG) emissions through programs and services offered by the Township

Year 2027 General Administration

- Develop an action plan for Risk Management Strategy and a priority listing of initiatives to be addressed
- In consultation with the Corporate Services Department, co-ordinate the preparation of an Information Technology Strategy for the next five (5) year period (2028 to 2032) for the consideration of Council
- Revisit, and where necessary amend, Administrative Policies and Procedures to ensure current, responsive and effective governance protocols
- Continued evaluation and roll out of initiatives that are designed to maintain Council approved service levels while simultaneously providing services and programs in a financially sustainable manner
- Revisit the previous implementation of cost containment measures to assess implications on services and programs and whether the Municipality is on-track to achieve the sustainable delivery of these initiatives in the future

Year 2027 General Administration (Continued)

- Undertake through Township Council, the development of a new Corporate Strategic Plan which will be designed to inform key goals, objectives, vision and deliverables for the new term of office [2027 to 2030] of Council

Year 2028 General Administration

- Implement phase 1 of the Risk Management Strategy that was developed in 2027
- In consultation with Council, launch a Corporate rebranding exercise
- Implement phase 1 of the Information Technology Strategy that was developed in 2027
- Revisit, and where necessary amend, Administrative Policies and Procedures to ensure current, responsive and effective governance protocols
- Continued evaluation and roll out of initiatives that are designed to maintain Council approved service levels while simultaneously providing services and programs in a financially sustainable manner
- Revisit the previous implementation of cost containment measures to assess implications on services and programs and whether the Municipality is on-track to achieve the sustainable delivery of these initiatives in the future

2026 – 2028 Goals Human Resources

Year 2026

- Revisit and refine the Corporate Orientation Program for new employees (fulltime, part-time and seasonal)

Year 2026 Human Resources (Continued)

- Implement through in-house training the Customer Service Excellence program in a fashion that reinforces the culture of the Organization
- Review, and where necessary and appropriate, revise Health & Safety Policies and Procedures, and, Administrative Policies associated with personnel related activities
- Finalize the selection of a Human Resources consultant to assist the Office of the CAO and the Senior Management Team
- Finalize the Wage Compensation / Pay Equity Study that was commenced in 2026 for non-Union personnel with recommendations to be presented to Council

Year 2027 Human Resources

- Re-evaluate the Performance Evaluation program and determine what, if any, revisions are necessary to ensure alignment with Corporate expectations
- Undertake a Staff Engagement Strategy to better identify the needs, expectations and requirements of Township Staff from across the Organization
- Continue to grow the opportunity of shared training & personal development with the Region and the Township's Municipal partners for a broad range of topical areas from across the Corporation
- Revisit the Succession Plan for key positions across the Organization

Year 2027 Human Resources (Continued)

- Link Human Resource requirements from the updated Corporate Strategic Plan and develop strategies for attracting dynamic Staff, retaining / engaging Staff and the continual development of Staff

Year 2028 Human Resources

- Retain a consultant to complete a self-audit of the Township's Health & Safety program to assess alignment with the requirements of the Act and associated regulations
- Undertake an assessment, in co-ordination with the Finance Division, of the Township's health and benefits carrier in terms of cost efficiency and carrier performance
- Issue a Request for Proposal for Human Resources consulting services for the 2029 – 2031 time period
- Review, and where necessary and appropriate, revise Health & Safety Policies and Procedures, and, Administrative Policies associated with personnel related activities

2026 – 2028 Goals Fire Department & Emergency Management

Year 2026

- On-board the new Fire Chief / CEMC

- Monitor and assess the current tiered medical services agreement with Waterloo Paramedic / EMS delivered through the Medical Priority Dispatch System and recommend to the Chief Administrative Officer any further revisions that may be warranted to ensure the efficient and effective use of Fire personnel and resources in this regard
- In partnership with the Region of Waterloo, the Ontario Fire College, Conestoga College and the six (6) other Local Municipalities, continue to leverage the opportunities for the training of personnel in a shared manner through the centralized facility at the Waterloo Emergency Services campus on Erb Road
- Initiate a probationary firefighter training program for new Part-time Paid On-Call Volunteer firefighters in accordance with NFPA 1001 Level I and II, and where possible, deliver the program as a joint venture and in partnership with the other Waterloo Region Township Fire Departments
- Assess delivery models to expand the Fire Department's pool of personnel to assist in the delivery of a public education and outreach campaign, and, property inspection services
- Maintain and continue the testing / certification of all fire personnel consistent with NFPA 1001 Level I and II, and, the program for Pump Operations in accordance with NFPA 1002
- In preparation for succession planning of Fire Officers' the Department shall continue forward with the multi-year training program in accordance with NFPA 1021
- Proactively embrace the Emergency Management Plan and undertake quarterly training of Township Staff for a full understanding and implementation of the IMS focussed program
- Undertake a major training event with partners to improve the delivery of the Emergency Management Plan
- Grow the self-registration of local residents and businesses in Alert Waterloo and the awareness of this program so that it can be fully leveraged during the time of crisis or an emergency incident

Year 2026 (Continued)

- Review By-law Number 3250-21 (establishes the level of service for the Department), and where necessary, make recommendations to Council on revisions or updates.
- In consultation with the Chief Administrative Officer, develop a new Fire Services Contract Agreement with Brant County and the Township of Blandford-Blenheim for implementation in 2027 for presentation to Council
- Assist the Chief Administrative Officer with the finalization of an Agreement with the Township of Wilmot to utilize the New Dundee Fire Station as an alternate Emergency Operations Centre location

Year 2027

- Develop and implement NFPA 1035 related to a public education campaign and supporting materials related to fire safety
- Proactively embrace the Emergency Management Plan and undertake quarterly training of Township Staff for a full understanding and implementation of the IMS focussed program
- Undertake a major training event with partners to improve the delivery of the Emergency Management Plan
- Update the HIRA (Hazard Identification Risk Assessment) inventory for the Municipality
- Maintain and continue the testing / certification of all fire personnel consistent with NFPA 1001 Level I and II, and, the program for Pump Operations in accordance with NFPA 1002

Year 2027 (Continued)

- In preparation for succession planning of Fire Officers', the Department shall continue forward with the multi-year training program in accordance with NFPA 1021
- In partnership with the Region of Waterloo, the Ontario Fire College, Conestoga College and the six (6) Local Municipalities, continue to leverage the opportunities for the training of personnel in a shared manner through the centralized facility at the Waterloo Emergency Services campus on Erb Road
- Review and update the Council approved Community Risk Assessment as set out in Ontario Regulation 378/18

Year 2028

- Initiate in-house the preparation of a Master Plan (2029 to 2033) for the Department for presentation to Council
- In partnership with the Region of Waterloo, the Ontario Fire College, Conestoga College and the six (6) Local Municipalities, continue to leverage the opportunities for the training of personnel in a shared manner through the centralized facility at the Waterloo Emergency Services campus on Erb Road
- Initiate a probationary firefighter training program for new Part-time Paid On-Call Volunteer firefighters in accordance with NFPA 1001 Level I and II, and where possible, deliver the program as a joint venture and in partnership with the other Waterloo Region Township Fire Departments
- Proactively embrace the Emergency Management Plan and undertake quarterly training of Township Staff for a full understanding and implementation of the IMS focussed program

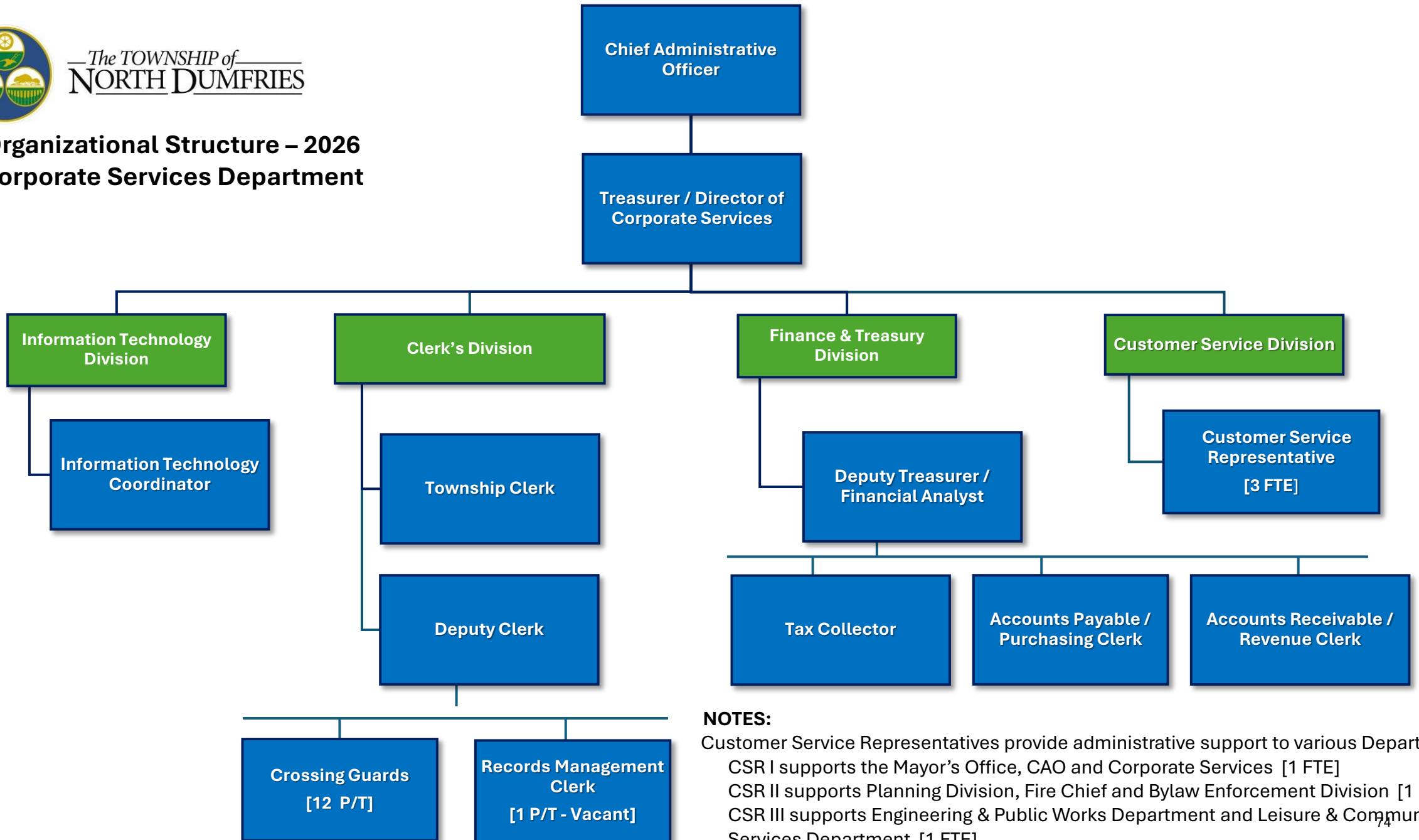
Year 2028 (Continued)

- Maintain and continue the testing / certification of all fire personnel consistent with NFPA 1001 Level I and II, and, the program for Pump Operations in accordance with NFPA 1002
- In preparation for succession planning of Fire Officers', the Department shall continue forward with the multi-year training program in accordance with NFPA 1021
- Monitor and assess the current tiered medical services agreement with Waterloo Paramedic / EMS delivered through the Medical Priority Dispatch System and recommend to the Chief Administrative Officer any further revisions that may be warranted to ensure the efficient and effective use of Fire personnel and resources in this regard
- Undertake a major training event with partners to improve the delivery of the Emergency Management Plan
- Grow the self-registration of local residents and businesses in Alert Waterloo and the awareness of this program so that it can be fully leveraged during the time of crisis or an emergency incident



The TOWNSHIP of
NORTH DUMFRIES

Organizational Structure – 2026 Corporate Services Department



NOTES:

Customer Service Representatives provide administrative support to various Departments.
CSR I supports the Mayor's Office, CAO and Corporate Services [1 FTE]
CSR II supports Planning Division, Fire Chief and Bylaw Enforcement Division [1 FTE]
CSR III supports Engineering & Public Works Department and Leisure & Community Services Department [1 FTE]

Christina Brox, CA, CPA
Treasurer / Director of Corporate Services

Overview

The Corporate Services Department is responsible for fulfilling the statutory duties of the Clerk and Treasurer as defined by the *Municipal Act*, other Provincial legislation and associated Township By-laws. The Department through its various functions is responsible for advising, assisting and supporting Council and the Chief Administrative Officer in developing policies and strategic goals for all Township Departments. The Department is also responsible for supporting and assisting all Township Departments and providing timely and effective information to both external and internal customers.

The Corporate Services Department is divided into four Divisions, namely: Treasury / Finance; Clerks; Customer Service; and, Information Technology.

The *Treasury / Finance Division* is responsible for financial and fiscal management policies and programs including: taxation, assessment revenues and recoveries; accounts receivable / payable; accounting; budget development and monitoring; financial reporting; audit and year end reconciliation; co-ordination of procurement services; payroll and benefits administration; investment services; banking; long term financing and administration of debt management practices; administration of the Corporation's insurance program; co-ordination of the asset management program inclusive of a financial implementation strategy; and, internal financial control measures.

The *Clerks Division* is responsible for the delivery of services including: Council secretariat; co-ordination of Advisory Committees of Council; administration and delivery of the Municipal election and by-elections; Commissioner of Oaths; licensing; administration of the Township's Municipal Freedom of Information and Protection of Privacy (MFIPPA) program; vital statistics registry; Corporate records management; accessibility co-ordination in accordance with the Accessibility for Ontarians with Disabilities Act; school crossing guard program; and, animal control services.

Overview (Continued)

The *Customer Service Division* represents the first point of contact for members of the Public through in-person inquiries, calls for service through the Township telephone network, Corporate email account or inquiries posted through the Township's website. The Division also provides administrative support to ensure the efficient operation of the Township Municipal Offices and Corporate Departments. In this capacity, the Customer Service Representatives will support management and other staff members in various Township Departments through a variety of tasks related to organization and communication.

The *Information Technology Division* is responsible for the design, implementation and maintenance of the Corporation's hardware and software network and systems; network analysis and co-ordination; network architecture design; the integration of business enterprise systems; and, self-help / technical support to Staff.

Mission Statement

A dedicated team of professional and technical staff that are committed to develop, co-ordinate and implement broad organization wide systems and procedures to enhance legislative compliance, fiscal responsibility and leverage technology opportunities to improve Corporate performance.

Goals

- Promote good governance, accountability and transparency
- Promote proactive and responsible fiscal management
- Provide effective stewardship of financial resources and appropriate safeguarding of assets
- Provide reliable and sound financial strategies to ensure long term sustainability and the timely replacement / rehabilitation of assets

Goals (Continued)

- Preserve and facilitate access of Township records and material
- Ensure optimization of Information Technology use in the Corporation to increase capacity and productivity
- Promote positive relations with North Dumfries residents, employees and other stakeholders.

Policy Guidelines for Service Delivery

Municipal Act

Municipal Affairs Act

Assessment Act

Municipal Property Assessment Corporation Act

Municipal Tax Assistance Act

Assessment Review Board Act

Payment in Lieu of Taxes Act

Provincial Land Tax Act

Municipal Elections Act

Accessibility for Ontarians with Disabilities Act

Vital Statistics Act

Municipal Freedom of Information and Protection of Privacy Act

Highway Traffic Act

Statutory Powers Procedures Act

Applicable Regulations and Codes affiliated with the above Acts

Various Township By-laws, Policies and Procedures

Policy Guidelines for Service Delivery (Continued)

Procedural By-law

Procurement By-law

Public Sector Accounting Board practices and procedures

Generally Accepted Accounting Principals (Canada)

Corporate Fiscal Policies & Strategies

Internal Corporate Financial Controls

Education Act

Occupational Health & Safety Act

Lottery and Gaming Act

Employment Standard Act

Key Issues & Challenges

- Continuing the update to the Financial Software and integration with software for other Municipal Functions as it relates to maintenance of Financial data (Recreation and Planning / Building Invoicing), including on-going training & development
- Improving Financial Reporting both internally and externally for the Corporation.
- Building and retaining a skilled workforce that is multi-faceted in its approach and philosophy
- Developing a Corporate records management system (paper and digital) to ensure timely and consistent access to materials
- Identifying technology gaps and establishing new systems to improve efficiencies and productivity

- Asset Management Regulations with new requirements for reporting Assets and Long-Term financial requirements for asset renewal and the development of a financial strategy to implement the Asset Management Plan.
- Ensuring continual compliance with major changes in legislation arising from changes introduced from the Provincial Government

2026 – 2028 Goals

Year 2026

- Continue to grow and promote electronic payment options inclusive of cash receipts and mortgage payments
- Continue to update and refine, in co-ordination with the Leisure & Community Services Department and the Engineering & Public Works Department, the Life Cycle Analysis Review of all Township facilities and the Linear Infrastructure Network designed to inform the 10 Year Capital Forecast and the Township's Asset Management Plan
- Continue with the rollout of Phase 1 of the Corporate Records Management program
- In consultation with the external Auditor, revisit and where necessary, update and revise internal financial controls and procedures (ongoing)
- Review, and where necessary, update Elections Sign By-law 2592-18
- Finalize the modernization of the Township's website with enhanced interaction / information exchange opportunities with a focus on elevated customer service elements, e-commerce and AODA compliance

Year 2026 (Continued)

- Continue to update hardware and software as required for all Departments including securing / maintaining the integrity of data, and, the appropriate Information Technology architectural network to ensure fully supported integration amongst software platforms
- Finalize the delivery method and the associated policies for presentation to Council attributed to the 2026 Municipal Election. Deliver the 2026 Municipal Election
- In coordination with the Office of the Chief Administrative Officer, develop and commence with the roll-out of the Council Orientation Program for the 2026 – 2030 Term of Council
- Review, and where necessary, update Sale & Disposition of Surplus Property By-law 2726-15 and Procurement By-law 3265-21
- Assess partnership opportunities for the successor to the Grand River Accessibility Advisory Committee (GRAAC) for presentation and a decision from Council

Year 2027

- Initiate Phase 2 of the Corporate Records Management program
- Continue to promote electronic payment options, including an assessment of an electronic tax bill for property owners, with potential implementation of a customer self serve portal through the website.
- Develop an Information Technology Strategy for the 2028 to 2032 time period
- Launch the new format as the successor to GRAAC as approved by Council in 2026

Year 2027 (Continued)

- Under the direction of Council and its preferred governance model, advertise and recruit for new Committees of Council
- In coordination with the Chief Administrative Officer, continue the on-boarding, orientation and education of the new Term of Council
- Review, and where necessary, update Procedural By-law 3470-24

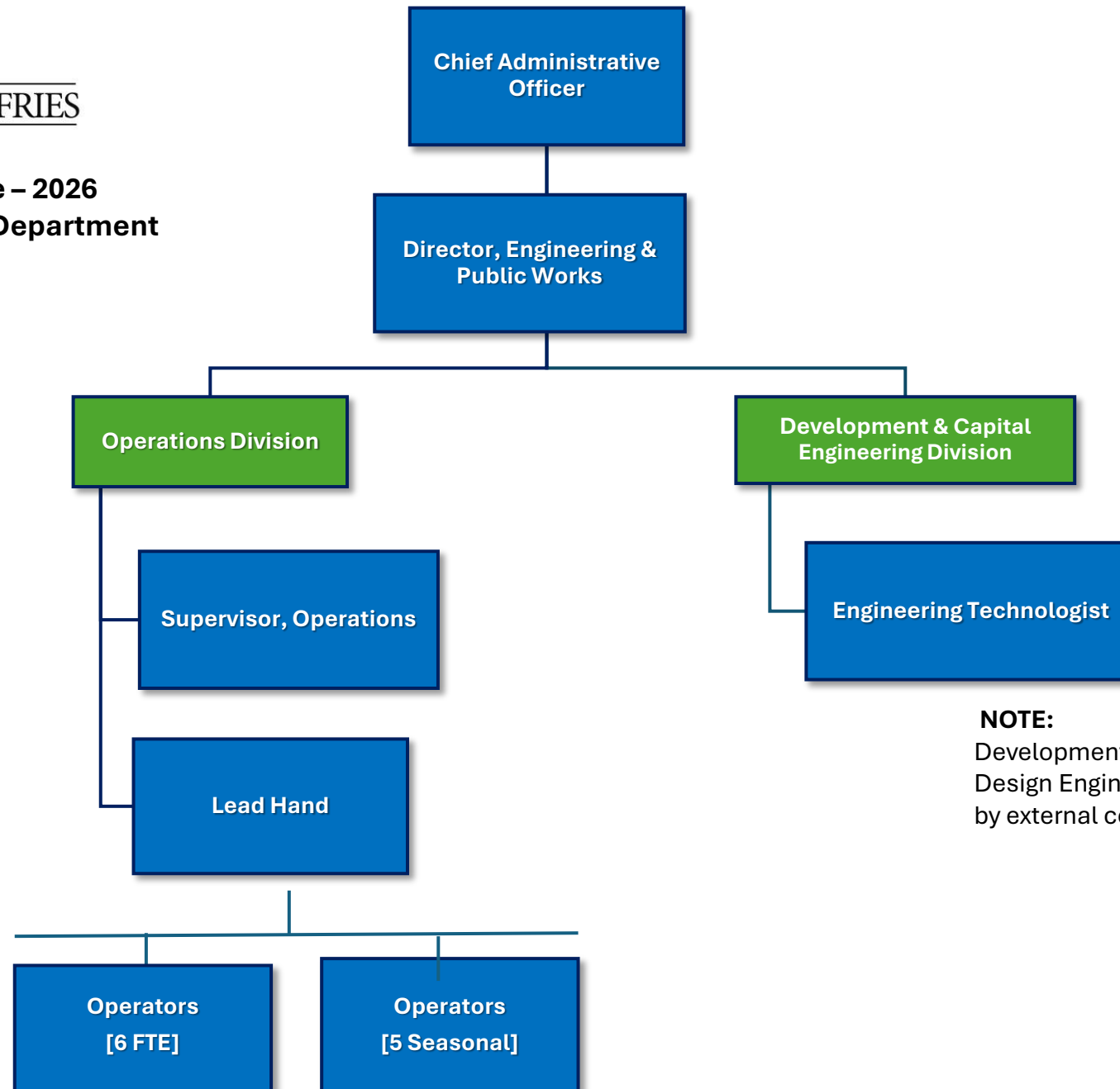
Year 2028

- Implement Phase 1 from the Information Technology Strategy completed in 2027
- Continue with the advancement of the Asset Management Plan and the associated financial strategy
- Initiate Phase 3 of the Corporate Records Management Strategy
- In consultation with the external Auditor, revisit and where necessary, update and revise internal financial controls and procedures (ongoing)



The TOWNSHIP of
NORTH DUMFRIES

Organizational Structure – 2026
Engineering & Public Works Department



NOTE:
Development Engineering and Capital
Design Engineering services supported
by external consultants

Rob Raycroft,
Director of Engineering & Public Works

Overview

The Department is divided into two portfolios, namely the Public Works Division and the Engineering Division.

The *Public Works Division* is responsible for the operation and four seasons maintenance of the Township's linear infrastructure which includes: roads and road side ditches; bridges and culverts; boulevard trees; traffic control devices, signage and pavement markings; catchbasins, storm sewers, roadside ditches and stormwater management facilities; sidewalks; streetlights; and, Municipal parking lots. The Department is also responsible for the maintenance and oversight of the Corporation's fleet (except fire apparatus) of vehicles and equipment.

The *Engineering Division* is responsible for the design and delivery of the Municipality's capital works program related to the repair, rehabilitation or expansion of the linear infrastructure network. These functions include: infrastructure master plans; preparation of Class Environmental Assessments; design, construction, contract administration, commissioning, and, cost control of linear capital projects. Additionally, the Engineering Division is responsible for the development review process which would include subdivision / site plan engineering review & inspections and, the administration of subdivision / site plan agreements. The Engineering Division, in consultation with the affected Department, also coordinates and undertakes the capital works program associated with new buildings, building additions and major facility rehabilitation construction. The Engineering Division is also responsible for the administration of the Township's Site Alteration By-law and review / permitting programs under the terms of the By-law.

Mission Statement

The Department's Mission Statement is to protect public safety and provide services related to the Municipality's roads, sidewalks and bridges. The Department acts in a fiscally responsible manner as stewards of the Township's current and future linear infrastructure while applying sound operating practices and engineering principles.

Goals

- To exceed the expectations of our residents by providing the highest level of service possible, in a cost effective manner. Strive to be recognized in Waterloo Region as a leader in the delivery of infrastructure related services
- To proactively develop and maintain an Asset Management Plan that will assist in the prioritization of capital undertakings that will inform the program to plan, build, operate and upgrade the linear infrastructure network of the Township
- To meet, and where practical, exceed the expectations of the Ontario Minimum Maintenance Standards for Municipal Highways
- To provide timely follow up and address deficiencies or calls for service related to the linear infrastructure system
- To develop proactive and forward-thinking engineering solutions for the Township's current and future linear infrastructure network, including programs to adapt to climate change and its associated influences.
- Review and inspect development related infrastructure to ensure public safety and long term financial sustainability of development related infrastructure upon assumption of the services

Policy Guidelines for Service Delivery

- Accessibility for Ontarians with Disabilities Act
- Occupational Health & Safety Act
- Various Council approved Policies and Procedures

Policy Guidelines for Service Delivery (Continued)

- Collective Bargaining Agreement CUPE Local 1656.02
- Ontario Minimum Municipal Maintenance Standards
- Highway Traffic Act
- Municipal Engineers Association Class Environmental Assessment processes
- Ontario Water Resources Act and other Provincial Legislation
- Township Engineering Standards
- Bridges and major culverts are inspected and maintained in accordance with the Ontario Standards for Bridges regulation
- Winter maintenance of roads and sidewalks are inspected and maintained in accordance with Ontario Minimum Maintenance Standards for Municipal Highways regulation and in keeping with the Township's Salt Management Plan and is aligned with the Municipality's level of service standards
- Design and installation of traffic control devices, traffic signage and pavement markings is undertaken as per the regulations under the Highway Traffic Act and the Ontario Traffic Manual, including analysis and application of the recommended warrants
- Maintenance and operation of storm water management facilities is undertaken in conformance with the Ministry of the Environment, Conservation & Parks Certificate of Approval and good engineering practices
- Engineering design standards, including where applicable Ontario Provincial Standard Drawings

Key Issues & Challenges

- Ability to maintain, rehabilitate and replace the linear infrastructure system is a financial challenge. As this infrastructure continues to age, the pressure to undertake preventative maintenance and rehabilitation of the system will grow exponentially
- Responding to the pressures of growth on the infrastructure network and, integrating new infrastructure into the existing network
- Quantifying, understanding and prioritizing the long term (ie: 10 year forecast) rehabilitation and major repairs to the Township's linear infrastructure network and, then funding the required capital program
- The Township has introduced a formal Maintenance Management / Work Management on-line reporting system. The need to leverage, manage and document the requirements associated with the Township's linear infrastructure system must become part of the culture of the Organization
- Ability for the Township to respond to customer service requests continues to be a challenge and will grow overtime as the infrastructure ages and more requests are received for service based upon a growing population base
- Transitioning from a strictly road maintenance program to a more fulsome and proactive approach to managing all aspects of the linear infrastructure network in an integrated fashion
- Co-ordination of the replacement of underground services, such as water mains, sanitary sewers and the associated appurtenances with the Region of Waterloo needs to be enhanced to ensure the integrated rehabilitation of roads
- Activating and leveraging upper level Government grants and programs to maximize finite available dollars for major infrastructure projects such as the rehabilitation of bridge structures

Key Issues & Challenges (Continued)

- Hardening of the Township's linear infrastructure, and in particular the roadside drainage network, storm sewers and stormwater management facilities, to respond to Climate Change and the influences of weather related events
- Prepare and maintain the rolling stock of the Township to be adaptable and diverse in their specifications so that a multitude of tasks can be undertaken to deliver services in an efficient and cost effective manner
- Update the Township's fleet of service vehicles and equipment to reflect the changing dynamics of the Municipality's portfolio of the linear infrastructure system
- The renovation and expansion to the Public Works depot to properly accommodate the expanding fleet of vehicles; repair facilities; storage of materials and supplies; and, the proper accommodation for front line personnel

Year 2026

- Establish a framework and model for the four season inspection and investigation of the Township's road network to achieve on a consistent basis the Ontario Minimum Standards for Municipal Highways regulation through the recently deployed digital Road Patrol program
- Develop and submit to Council for approval a Urban Boulevard Tree Management Plan and standard level of service
- Undertake a review of local streets within Ayr and make recommendations to Council on areas for No Parking and/or Parking on one side of the road
- Submit for Council's review a Report on reduced speeds on the local road network within Urban Ayr and the Rural Settlements

Year 2026 (Continued)

- Develop the framework of a Climate Adaption / Mitigation response as it pertains to the Township's linear infrastructure network
- Review, and where necessary, update the templates for the Township's Site Plan Control Agreements and Subdivision Agreements for the consideration of Council
- Retain a Consultant to complete the bi-annual OSIM Report on the condition of Municipal bridges and major culverts

Year 2027

- Review and update the Township's Site Alteration By-law 2612-14 taking into consideration the Province's Excess Soils regulations
- Continue work on the development of a framework of a Climate Adaption / Mitigation response as it pertains to the Township's linear infrastructure network, and with the approval of Council, commence with the implementation of Phase 1
- Develop a preventative maintenance strategy for Municipal bridges and major culverts
- Develop a preventative maintenance strategy to extend the operating life of hard topped roads within the Township's network
- Develop a storm sewer and catch basin cleaning program
- Review, and where necessary, update the Township's Traffic Calming Policy and associated implementation plan for the consideration of Council

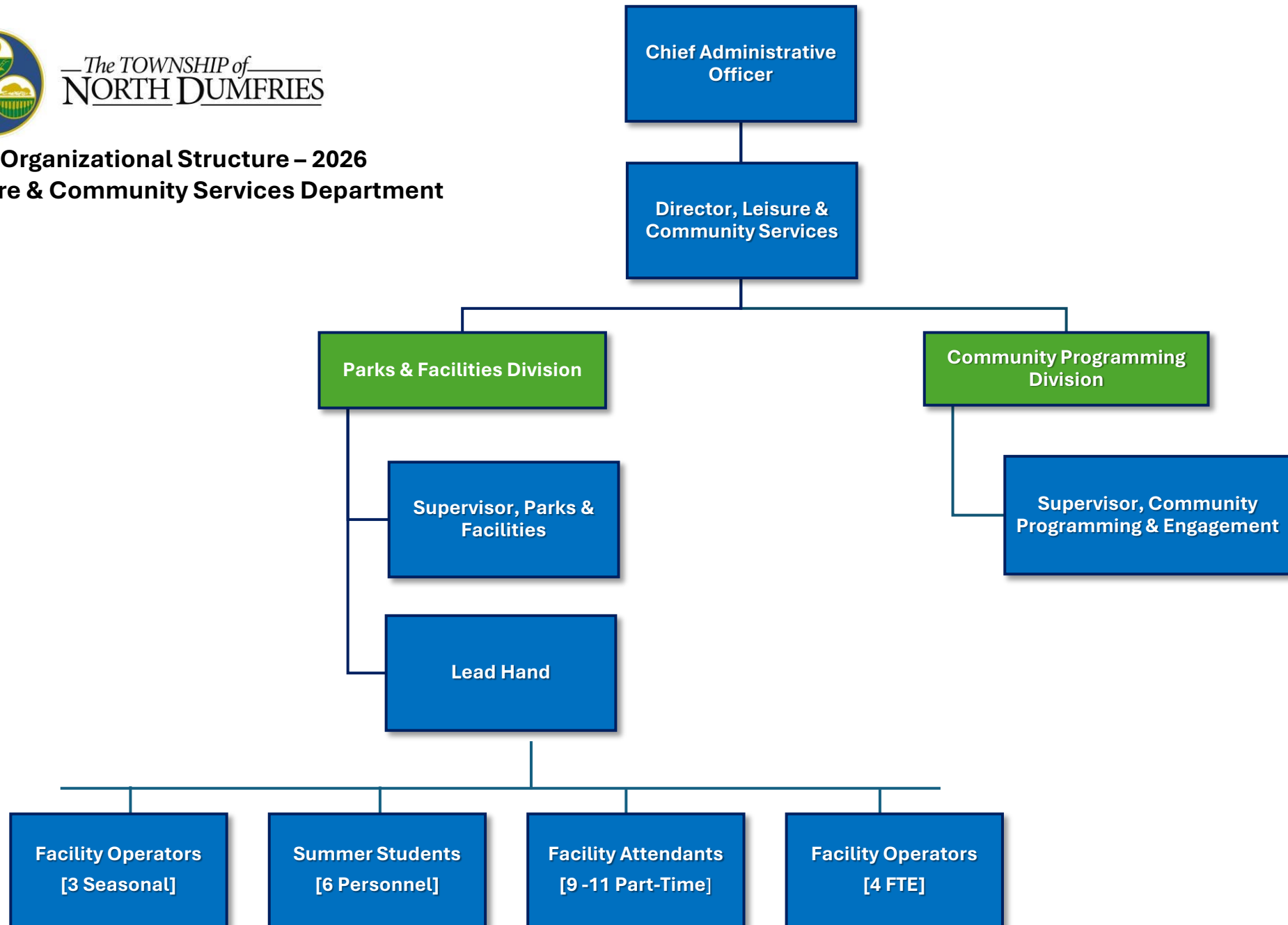
Year 2028

- Establish a storm water management pond monitoring and reporting program
- Prepare a RFP to retain the services of a Consultant to undertake a Traffic Operations Study for the Community of Ayr with Recommendations from the Study to be provided to Council for consideration
- Assess the status and success of the Corporate Fleet Management Strategy adopted in 2024 and its alignment with the TransformWR targets designed to reduce Green House Gas (GHG) emissions for presentation to Council
- Continue work on the development of a framework of a Climate Adaption / Mitigation response as it pertains to the Township's linear infrastructure network, and with the approval of Council, commence with the implementation of Phase 2
- Retain a Consultant to complete the bi-annual OSIM Report on the condition of Municipal bridges and major culverts



The TOWNSHIP of
NORTH DUMFRIES

Organizational Structure – 2026
Leisure & Community Services Department



Overview

The Community Services Department administers and oversees a wide range of public services and programs delivered by the Township. The Department consists of two Divisions, namely: Parks & Facilities and, Community Programming & Engagement.

The *Parks & Facilities Division* is responsible for the planning, administration, operation and maintenance of parks (which includes sports fields), open space system (woodlots, environmentally sensitive areas and trails) and Corporate facilities, which includes recreation complexes. The Division also manages the design and delivery of the Municipality's capital works program related to the repair, rehabilitation or expansion of parks, trails and facilities (minor renovations).

The *Community Programming & Engagement Division* is responsible for the facilitation and co-ordination of community events and leisure programming for the Municipality. Additionally, this Division also represents the Corporation on Region wide programs and initiatives related to Indigenous Peoples consultation / engagement and, diversity, equity and inclusiveness matters.

Mission Statement

Leisure & Community Services Department is committed to enhancing the quality of life in North Dumfries by planning, providing and facilitating a broad and diverse range of leisure opportunities for residents of all abilities and ages.

Goals

- Act in the role of a facilitator to co-ordinate and seek out partners in the private sector, volunteers and non-governmental / not-for-profit organizations to provide and deliver leisure services on behalf of Township's residents
- Where appropriate, develop and deliver leisure programs on behalf of the Township's residents

Goals (continued)

- Plan for leisure services delivery in a comprehensive and continual manner through meaningful input and consultation from community stakeholders
- Assist volunteers, community groups and organizations in their provision and delivery of leisure services
- Develop, train and support the role of Staff and volunteers in the leisure services delivery system
- Ensure that Township facilities and parks are properly equipped, safe and accessible and are in a state of good repair to support a wide range of indoor / outdoor programming opportunities to serve our residents
- Provide for a diverse opportunity of both passive and active outdoor leisure pursuits through the provision and management of parks, trails and a network of open space systems
- Provide for a diverse opportunity for both passive and active indoor leisure pursuits through the fit up and space allocation in various Township facilities
- Acting as a facilitator and co-ordinator, assist the community and volunteers with the provision and delivery of a wide range of community events and festivals
- To initiate the various action items and deliverables as presented in the Leisure Services Master Plan as adopted as a guideline by Council in June 2022

Policy Guidelines for Service Delivery

- Technical Standards & Safety Authority (TSSA)

Policy Guidelines for Service Delivery (continued)

- Canadian Standards Association (CSA)
- Accessibility for Ontarians with Disabilities Act
- Occupational Health & Safety Act
- Health Protection and Promotion Act
- Various Council approved Policies and Procedures
- Collective Bargaining Agreement CUPE Local 1656.02

Key Issues & Challenges

- Aging infrastructure and assets in existing parks and Municipal facilities and the need to establish adequate reserve funding to ensure that the assets are maintained in a state of good repair
- Meeting public expectations with increasing demand and limited resources to facilitate and co-ordinate leisure programming activities
- More dedicated time to ramp up support for volunteers and community groups in terms of facilitation and co-ordination of community events and festivals and potentially leisure programming
- Training, development and adding depth to Staff resources to align with the evolving demands being focussed on facilities, parks, trails and leisure programming

Key Issues and Challenges (continued)

- Establishing Department training & development, policies and procedures to ensure seamless integration of Staff across a broadly focussed portfolio
- Leveraging the reservation software application to facilitate the permitting of parks, arenas, sports fields and indoor multi-purpose space and migrating the viewing of open blocks of time for rentals onto the website
- Establishing Memorandums of Understanding and/or Service Level Agreements with key user groups and community organizations to ensure a consistent understanding of roles, responsibilities and service level commitments
- Establishing Memorandums of Understanding with municipal partners, private sector, non-governmental organization(s), not-for-profit organizations and/or community group(s) for the delivery of a wide range of leisure services programming designed to serve residents of all ages and all abilities
- Expanding the Staff complement or external resources in response to new services and programs that are established by Council through the implementation of the Leisure Services Master Plan
- The delivery of leisure programming opportunities (indoor or outdoor) in the rural countryside and rural settlement areas
- Access to appropriately scaled and available indoor facilities within the rural countryside and rural settlement areas to deliver or facilitate access to leisure programming opportunities
- Preparing for the completion of the new Twin Pad Arena at the North Dumfries Community Complex in Quarter 1 of 2027 and the provision of two (2) additional programming rooms
- Preparing for the Ayr Community Centre arena which will be decommissioned with the opening of the new Twin Pad project and the adaptive reuse of the space for a gymnasium-like facility

2026 – 2028 Goals

Year 2026

- On-boarding of the new Director of Leisure & Community Services
- Launching the new Community Programming & Engagement Division and ramping up the preparation of new programming opportunities to be realized by the expanded programming space associated with the completion of the Twin Pad project in Quarter 1 of 2027 and, the longer term opportunities through the pending adaptive reuse of the former arena space at the Ayr Community Centre for a gymnasium-like facility
- Continue with the implementation of the 2026 work program as adopted by Council in August 2022 as it pertains to the Leisure Services Master Plan.
- Seek out a partner(s) to deliver training on volunteer recruitment and engagement that will assist in growing the capacity of the various Township Advisory Committees, community organizations and volunteer groups that serve the residents of North Dumfries
- Participate, in co-ordination with the Finance Division, the implementation of the Life Cycle Analysis Review of all Township facilities that is designed to inform the 10 Year Capital Forecast, Funding Strategy and the Township's Asset Management Plan
- Inventory all Township buildings and co-ordinate / deliver the efficient preventative maintenance and life safety requirements of all buildings
- Update, and where appropriate, establish Department policies and procedures related to Staff functions / level of services for Parks and Facilities related to Health & Safety procedures, risk management, etc

2026 Goals (continued)

- Maintain the listing and inventory developed in 2024 of all non-government, private sector and community focused leisure service providers and their programs associated with recreation, leisure and cultural disciplines for all ages and abilities. Focus on promoting the listing and inventory to improve awareness amongst the Township's residents of the broad range of services and programs that are available across the Community
- Develop priorities gleaned from the Facilities Life Cycle Report on opportunities to establish energy conservation practices across all Township buildings that will establish operations cost containment measures, and, further the objectives of Council's adoption of the TransformWR Report to reduce Green House Gas (GHG) emissions
- Under the direction of Council, implement the adopted strategy with respect to the advancement of the renovation / rehabilitation of the Ayr Community Centre for delivery in the 2027/28 time period with an adaptive reuse for a gymnasium-like facility
- Continue discussions with the residents of Branchton and Roseville as it pertains to the planned enhancements to their respective neighbourhood parks for delivery in 2027
- Review opportunities to deliver Township sponsored recreation and leisure programming activities (indoor and outdoor) in the rural countryside / rural settlement areas for discussion with Leisure & Lifestyle Advisory Committee and Council

Year 2027

- Revisit the Trails Master Plan and develop a prioritization listing of initiatives (operating and capital) for the next 10 year period for the consideration of Council

2027 Goals (continued)

- Commence the implementation of the 2027 work program as adopted by Council in August 2022 as it pertains to the Leisure Services Master Plan.
- Develop a program to deliver training to volunteer groups and organizations to grow the capacity of this sector
- Examine and assess, in consultation with Council and key community stakeholders, the formal establishment of a Community Events & Festivals Committee that would be charged with the responsibility to facilitate and co-ordinate seasonal community events throughout the Township
- In consultation with the Planning Division, develop a Parks Plan in support of the open space and outdoor recreational / leisure amenities for submission to the Leisure & Lifestyle Advisory Committee and to Council for approval
- In consultation with the Planning Division and the Leisure & Lifestyle Advisory Committee, prepare in both a print and digital format, the inventory and conceptual alignment of the various trail corridors available for use by residents and visitors
- Develop a Volunteer Engagement Strategy for the consideration of Council
- Assess and present to Council the 2027 & 2028 work program for the implementation of the Leisure Services Master Plan

Year 2028

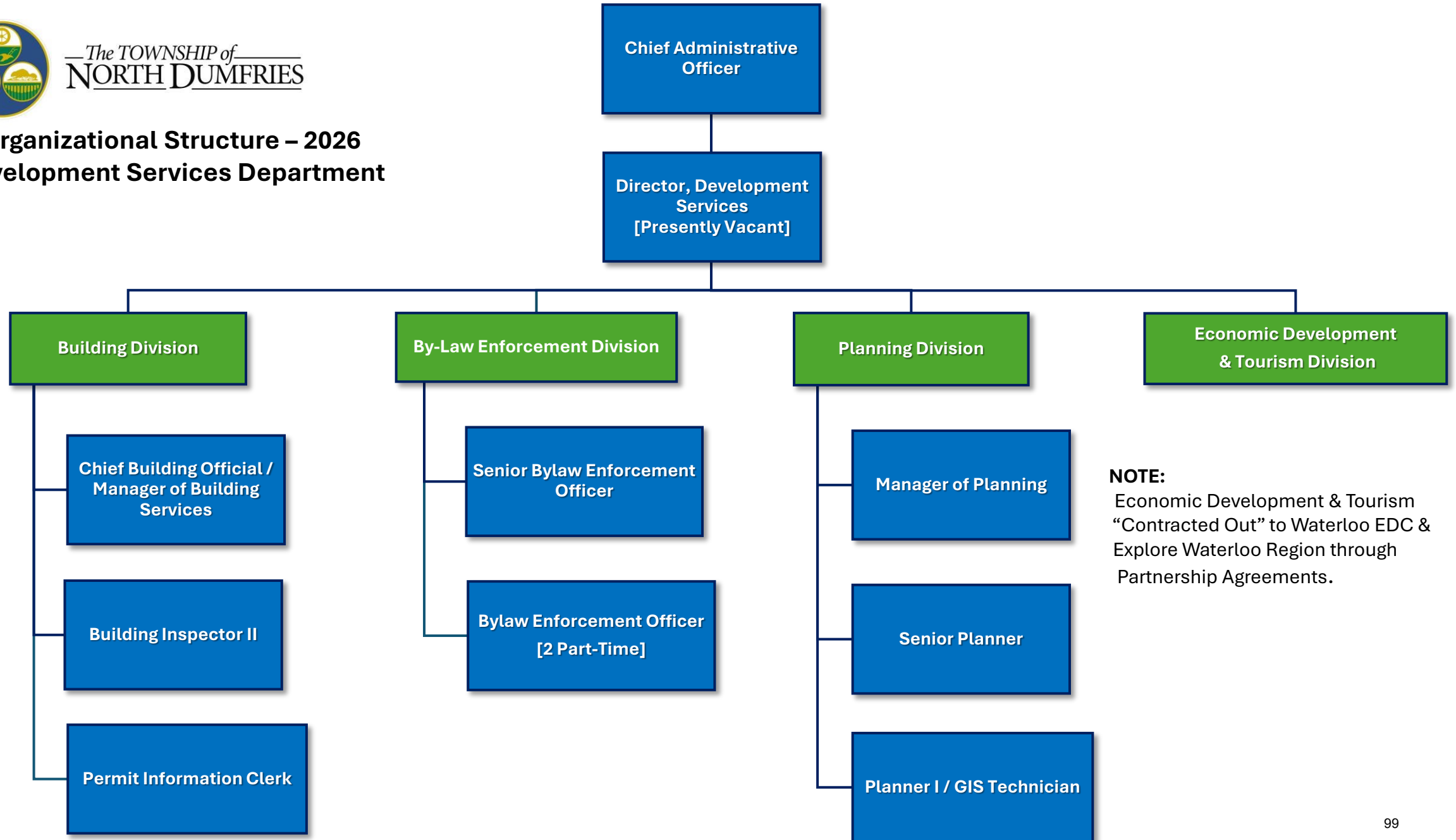
- Implement Phase 1 of the Volunteer Engagement Strategy.

Year 2028 (Continued)

- Roll-out of the Community Events & Festivals Committee if the strategy is embraced arising from the 2027 Business Plan deliverable
- Continue with the rollout of priorities as set out in the Leisure Services Master Plan and the workplan previously adopted for the 2027 – 2028 time period
- Report on the progress on the reduction of Green House Gase (GHG) as originally presented to Council in 2024 on various Township Facilities as part of the implementation of the TransformWR initiative
- Update, and where appropriate, establish Department policies and procedures related to Staff functions / level of services for Parks and Facilities related to Health & Safety procedures, risk management, etc



Organizational Structure – 2026 Development Services Department



**Andrew McNeely,
Chief Administrative Officer**

Overview

The Development Services Department administers and oversees key aspects of the growth management, land use and development functions of the Corporation. The Department consists of four Divisions, namely: Planning Services, Building Services, Economic Development & Tourism and, Bylaw Enforcement.

The *Planning Division* is responsible for assisting Council with growth management, the Township's Official Plan and Zoning By-law and the administration of the Committee of Adjustment. Growth management is achieved through the review of development applications, policy development, research and the statutory requirements of the *Planning Act* and other Provincial legislation. The Division provides professional services in the following areas: Long Range Planning; Current Planning; Urban Design; population forecasts and demographic analysis; Heritage Resource protection; and, Corporate GIS services and mapping.

The *Building Division* is responsible for the administration of the *Ontario Building Code Act* and related Council approved Building By-laws. The Division oversees the Permit application review, approval and inspection processes associated with all building categories (small, large and complex); plumbing inspections; Part IV septic design approvals and inspections; and, building additions and renovations. Ancillary to these functions, the Division also administers the issuance and approvals of both Ontario Building Code and non-Ontario Building Code requirements associated with permanent signs issued under the Township's Sign By-law, Property Standards By-law and Fence (Pool) Enclosures By-law.

The *Economic Development & Tourism Division* administers the Contracts with the Waterloo Regional Tourism & Marketing Corporation (Explore Waterloo Region) and with the Waterloo Economic Development Corporation (Waterloo EDC). The Division represents the first point of contact for potential investors or business representatives associated with business development, retention or expansion opportunities.

Overview (Continued)

The *Bylaw Enforcement Division* are responsible for investigating, administering and enforcing various Municipal by-laws that have been adopted by Council.

Mission Statement

To manage growth in a financially responsible and sustainable manner that protects and respects the natural environment, the rural countryside, neighbourhoods and cultural heritage in order to improve the quality of life for current and future residents of the Township, and, to ensure a responsive, robust and proactive administration of the Ontario Building Code to ensure public safety.

Goals

- Ensure public safety through the building permit application process and inspection services in accordance with the *Ontario Building Code Act*
- Provide thorough and effective review of development applications, and, thoughtful and balanced recommendations to Council / Committee of Adjustment on development applications consistent with Provincial legislation and the Township's Official Plan
- Promote and support business attraction, retention and expansion opportunities to grow employment locally
- Develop responsive Bylaws to support neighbourhoods. Through education and awareness be proactive in the enforcement of Township Bylaws

Policy Guidelines for Service Delivery

- The nature and form of growth and growth forecasts in accordance with the Provincial Planning Statement 2024 and the Township's Official Plan
- *Planning Act* and associated regulations
- Township's Comprehensive Zoning By-law 689-83
- *Ontario Building Code Act* and associated regulations
- Grand River Source Protection Plan
- Township's Building By-law, Sign By-law and other associated By-laws
- Township's Engineering Standards and Specifications
- TransformWR
- Various Bylaws adopted by Council with respect to the protection of neighbourhoods, properties and parking
- Provincial Offences Act

Key Issues & Challenges

- Implementation of the Growth Management model and the development of a new Official Plan for the time period post 2051

Key Issues & Challenges (Continued)

- Adapting the delegated Regional Official Plan, as per the implications of Bill 23 and the removal of the Region of Waterloo from land use planning responsibilities, and integrating area wide systems and networks into the Township's Official Plan. Effective January 1, 2025 the Region of Waterloo was deemed to be an Upper Tier with No Planning Responsibility
- Transportation, and specifically traffic movements into and throughout urban Ayr and the means to elevate and grow active transportation opportunities throughout the Municipality
- The integration of the Region of Waterloo Master Servicing Plans – Municipal Water and Waste Water services; Transportation Master Plan; East Boundary Route Corridor Selection Process; South Boundary Road Acquisition and Construction into the Township's Official Plan and land use planning structure
- Implementation of the Grand River Source Water Protection Plan requirements into the day to day lens of the Planning and Building Divisions
- Process mapping and the means / methods to streamline the review and approval process to align with requirements under the *Planning Act* for development applications
- Balancing and projecting residential growth, in the form of intensification / redevelopment of sites, greenfield properties and the rounding out of rural settlement areas as part of the development of a new Official Plan in the context of the implications of Bill 23 and the new PPS 2024
- Climate change and the potential impacts upon Township infrastructure and the form of emerging neighbourhoods and building stock. How does the Township adapt to and mitigate impacts associated with climate change ? The challenge of incorporating recommendations / action items arising through the Council adoption of TransformWR Implementing key elements of the TransformWR document / program deliverables into the land use process with the overall objective to lower Greenhouse Gas Emissions through sustainable development & building practices

2026 – 2028 Goals

Year 2026 Planning, Building & Bylaw Enforcement

- In coordination with the Heritage Advisory Committee retain a Consultant to assist in the review of the Township's Built Heritage Inventory List and determine what, if any, properties should be potentially elevated to a Part IV heritage designation. This review is to comply with the applicable provisions of Bill 23 *More Homes Built Faster Act, 2022*, as amended, which now has a finalization date of January 1st, 2027.
- Review and assess an update to the Township's ancillary dwelling units in the Comprehensive Zoning By-law so as to align with Bill 23 *More Homes Built Faster Act, 2022* and expanded opportunities for rural settlements & the rural countryside
- Retain a Consultant to assist in the public consultation and functional update to the Township's Official Plan to reflect the downloading of the Region of Waterloo Official Plan as per the full proclamation of Bill 23 *More Homes Built Faster Act, 2022*, and, the release of the new Provincial Planning Statement 2024.
- Develop and implement a new homeowner's education / awareness campaign for posting on the website and for distribution by the Builders'
- Update and modernize the Township's Building By-law
- Present for Council's consideration and direction the High Building Performance Standards that have been developed in partnership with the 6 other area municipalities to provide a framework for more progressive and responsive outcomes for new development
- Undertake the mandatory septic inspection program for select properties within the wellhead protection areas as identified through the Source Protection program

- Assess the opportunities for a digital software and associated mobile technology for parking enforcement
- Review, and where necessary, update Salespersons, Hawkers & Peddlers By-law 1374-92, Regulate Dogs, Dog Licensing & Kennels Bylaw 3160-20, Off-Road Vehicles Bylaw 3210-20, Parks Bylaw 2985-18 and Sign Bylaw 2491-12
- Undertake a review with Recommendations to Council on the framework of a Bylaw to regulate the provision of external light and its influence on adjacent properties / roads

Year 2027

- Finalize the update and modernization of the new Official Plan for the Township
- In consultation with the Leisure & Community Services Department, develop a Parks Plan in support of the open space and outdoor recreational / leisure amenities
- In consultation with the Community Programming & Engagement Division and the Leisure & Lifestyle Advisory Committee, prepare in both a print and digital format, the inventory and conceptual alignment of the various trail corridors available for use by residents and visitors
- Develop and launch interactive mapping of land use activities and key points of interest on the Township's website
- Update the various self-guided heritage tours and associated materials
- Develop an app for use on smart phones to provide self-guided tours of heritage resources, and, recreational off-road trails
- Evaluate and confirm Level of Service Standards for the By-law Enforcement Division for review by Council

Year 2027 (Continued)

- Review, and where necessary, update Exotic Pets Bylaw 3281-21, Mobile Food Vehicle Bylaw 3305-22, and Traffic & Parking Bylaw 2564-13, as amended

Year 2028

- With the assistance of a Consultant, embark upon a comprehensive program to overhaul and modernize General Zoning By-law 689-83
- Reassess and where necessary, update and revise, the internal processes that were deployed for the review / decision making models for *Planning Act* applications
- Assess and expand opportunities to grow the Active Transportation model within Ayr, and, identify opportunities in the rural countryside / rural settlement areas with recommendations for inclusion in the Capital Budget Forecast
- Assess off-road trail connections linking rural settlements / rural countryside to adjacent Municipalities, and, Roseville to Ayr
- Review, and where necessary, update Noise Bylaw 3421-23 and Road Use Bylaw 3318-22

2026 – 2028 Goals Economic Development & Tourism

Year 2026

- Identify the key outcomes and recommendations arising from the finalization of the Joint Waterloo Region Township Economic Development Strategy administered through the Waterloo EDC and how this affects the planning and program development opportunities for the Township
- Continue to engage and leverage the opportunities afforded the Municipality through its partnership in the Waterloo Economic Development Corporation (Waterloo EDC) and the Waterloo Regional Tourism Marketing Corporation (Explore Waterloo Region)
- Update the 2018 Downtown Ayr: Strategic Action Plan for Revitalization in consultation with business leaders and the Community
- Develop an Economic Profile of the Township for viewing in both a print and digital format
- In partnership with the Waterloo-Wellington Community Futures Corporation, provide local workshops and forums to support businesses with enhanced skills, development networks, and, elevating the presence of support opportunities

Year 2027

- Host a business forum with a cross-section of community leaders to bring the sector together to learn more about the services, programs and contacts available to assist in business retention, expansion and attraction. The objective is to make this an annual event.
- Assess the implications and opportunities of a Community Improvement Plan for Downtown Ayr, the Ayr Business Park and the Highway 401 / Cedar Creek Industrial Area

- In partnership with the Community, establish walking and motoring tours of key heritage sites across the Township
- Continue to engage and leverage the opportunities afforded the Municipality through its partnership in the Waterloo Economic Development Corporation (Waterloo EDC) and the Waterloo Regional Marketing and Tourism Corporation (Explore Waterloo Region)
- Continue with the rollout of the deliverables arising from the approval of the updated Downtown Ayr: Strategic Action Plan for Revitalization
- Continue forward with the partnership with the Waterloo-Wellington Community Futures Corporation to provide local workshops and forums to support businesses with enhanced skills, development networks, and, elevating the presence of support opportunities

Year 2028

- Prepare in-house a Tourism Strategy for the 2029 to 2033 time period leveraging from the Township's partnership with the Waterloo Region Marketing and Tourism Corporation (Explore Waterloo Region)
- Continue to engage and leverage the opportunities afforded the Municipality through its partnership in the Waterloo Economic Development Corporation (Waterloo EDC) and the Waterloo Regional Tourism Marketing Corporation (Explore Waterloo Region)
- Continue with the roll out of the deliverables arising from the approval of the updated Strategic Plan of Action for the revitalization of Downtown Ayr
- Continue forward with the partnership with the Waterloo-Wellington Community Futures Corporation to provide local workshops and forums to support businesses with enhanced skills, development networks, and, elevating the presence of support opportunities