

Corporate Services

2026 Operating Budget Overview

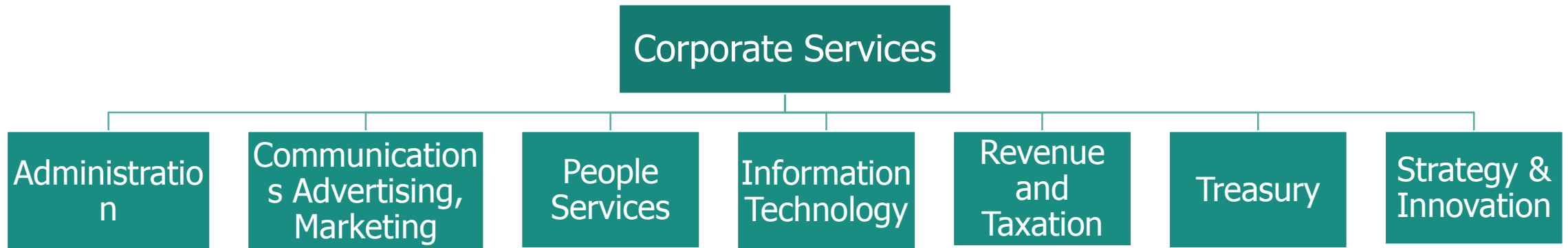
Budget Committee
September 18, 2025



Agenda

1. Organization Chart
2. Department Overview
3. 2025 Budget Pressures
4. Division Overview
5. Budget Variance
6. Accomplishment and Priorities

Department Organizational Chart



Corporate Services

Department Overview

Corporate Services is responsible to lead, monitor and manage all corporate functions within the City including, but not limited to:

- financial and human resource management
- effective corporate communications
- strategic information technology practices and initiatives
- managing tax and utility billing and collections
- strategy and innovation



Department Financial Summary

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	0	(22)	0	0	0	
Other Revenues	0	(0)	0	0	0	
User Fees, Licenses and Fines	(621)	(471)	(710)	(696)	15	(2%)
Total - Revenue	(621)	(494)	(710)	(696)	15	(2%)
Expenses						
Salaries, Wages and Benefits	10,363	8,341	10,344	12,232	1,888	18%
Materials, Training, Services	1,158	951	1,059	1,654	596	56%
Contracted Services	3,665	4,103	3,857	4,699	842	22%
Debt, Lease and Financial	18	14	23	18	(5)	(22%)
Interfunctional Adjustments	(2,894)	(2,457)	(2,365)	(2,719)	(354)	15%
Total - Expenses	12,311	10,951	12,916	15,883	2,967	23%
Grand Total	11,690	10,457	12,206	15,187	2,982	24%

Note : Amounts shown are in thousands of dollars (000s).

Preliminary Department 2025 to 2026 Budget Variance

Account	Draft Budget 2026	Budget 2025	Budget Variance (Favourable) / Unfavourable	Budget Variance
Expenses				
Materials, Training, Services	1,654,115	1,058,520	595,595	57.21%
Contracted Services	4,698,572	3,856,539	842,033	21.83%
Interfunctional Adjustments	(2,719,417)	(2,365,453)	(353,964)	14.96%

Administrative Overview

Oversee general administration of Department including but not limited to Council liaison, SMT representative, corporate budget coordination, strategic planning etc.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	451	329	509	603	94	19%
Materials, Training, Services	32	7	24	21	(3)	(11%)
Contracted Services	6	0	4	4	0	
Total - Expenses	488	335	537	628	92	17%
Grand Total	488	335	537	628	92	17%

Note : Amounts shown are in thousands of dollars (000s).

People Services Division Overview

People Services programming encompasses the overall employee experience — from recruitment through onboarding, career development, engagement, health and safety, learning and development and the provision of competitive salaries and benefits.

Budget for corporate programs include Accessibility, Inclusion, Diversity and Equity, WSIB in year expenses, WSIB disability insurance, retiree benefits.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(1)	0	0	0	0	
Total - Revenue	(1)	0	0	0	0	
Expenses						
Salaries, Wages and Benefits	3,907	3,409	3,818	4,386	568	15%
Materials, Training, Services	256	163	323	323	0	0%
Contracted Services	406	434	390	445	55	14%
Debt, Lease and Financial	(1)	0	0	0	0	
Interfunctional Adjustments	(871)	(807)	(723)	(895)	(171)	24%
Total - Expenses	3,698	3,199	3,808	4,260	452	12%
Grand Total	3,696	3,199	3,808	4,260	452	12%

Note : Amounts shown are in thousands of dollars (000s).

Communications, Advertising and Marketing Division Overview

Provides strategic communications, marketing and media relations to increase public awareness and engagement with City programs/services

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	379	236	383	542	159	42%
Materials, Training, Services	205	103	192	184	(8)	(4%)
Contracted Services	23	12	11	5	(6)	(55%)
Total - Expenses	607	350	585	731	146	25%
Grand Total	607	350	585	731	146	25%

Note : Amounts shown are in thousands of dollars (000s).

Information Technology Division Overview



- Maintains electronic systems and infrastructure, applications maintenance and support, and client support services

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(6)	0	0	0	0	
Total - Revenue	(6)	0	0	0	0	
Expenses						
Salaries, Wages and Benefits	2,314	1,781	1,832	2,330	497	27%
Materials, Training, Services	84	226	66	583	517	786%
Contracted Services	2,907	3,365	3,300	4,052	752	23%
Interfunctional Adjustments	(1,170)	(787)	(773)	(788)	(15)	2%
Total - Expenses	4,135	4,585	4,426	6,177	1,751	40%
Grand Total	4,130	4,585	4,426	6,177	1,751	40%

Note : Amounts shown are in thousands of dollars (000s).

Treasury Division Overview

- Oversees investment and debt management, financial accounting, inventory, cost accounting, accounts payable, purchasing, audit and financial statement compilation and oversight of budget process

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	0	(22)	0	0	0	
User Fees, Licenses and Fines	(3)	(0)	0	0	0	
Total - Revenue	(3)	(22)	0	0	0	
Expenses						
Salaries, Wages and Benefits	1,764	1,337	1,802	2,074	272	15%
Materials, Training, Services	24	14	21	24	3	16%
Contracted Services	206	219	85	95	10	12%
Interfunctional Adjustments	(229)	(72)	(87)	(105)	(18)	20%
Total - Expenses	1,765	1,497	1,821	2,088	267	15%
Grand Total	1,762	1,475	1,821	2,088	267	15%

Note : Amounts shown are in thousands of dollars (000s).

Strategy and Innovation Division

Implements and reports on Strategic Plan, including scorecards and alignment across organization; an independent internal consultant and project manager for City of Kawartha Lakes to lead and support continuous improvement

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	319	258	398	563	165	41%
Materials, Training, Services	57	6	46	34	(13)	(27%)
Contracted Services	36	28	0	10	10	
Total - Expenses	412	293	444	606	162	37%
Grand Total	412	293	444	606	162	37%

Note : Amounts shown are in thousands of dollars (000s).

Revenue and Taxation

Assesses base management, property taxation, utility billing and accounts receivable.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(411)	(338)	(514)	(514)	0	
Total - Revenue	(411)	(338)	(514)	(514)	0	
Expenses						
Salaries, Wages and Benefits	786	595	912	978	65	7%
Materials, Training, Services	191	204	177	230	53	30%
Contracted Services	33	25	25	25	0	
Debt, Lease and Financial	12	9	13	13	0	
Interfunctional Adjustments	(16)	(27)	(27)	(34)	(7)	25%
Total - Expenses	1,006	806	1,099	1,211	111	10%
Grand Total	595	468	585	697	111	19%

Note : Amounts shown are in thousands of dollars (000s).

Revenue and Taxation - Utility Billing

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Other Revenues	0	(0)	0	0	0	
User Fees, Licenses and Fines	(200)	(133)	(196)	(182)	15	(7%)
Total - Revenue	(200)	(134)	(196)	(182)	15	(7%)
Expenses						
Salaries, Wages and Benefits	443	396	690	757	66	10%
Materials, Training, Services	309	229	210	256	46	22%
Contracted Services	49	19	42	63	21	51%
Debt, Lease and Financial	7	5	10	5	(5)	(50%)
Interfunctional Adjustments	(608)	(764)	(755)	(898)	(143)	19%
Total - Expenses	200	(115)	196	182	(15)	(7%)
Grand Total	0	(249)	0	0	0	

Note : Amounts shown are in thousands of dollars (000s).

Accomplishment and Priorities



2025 Accomplishments	2026 Priorities
Initiated Financial Modernization project	Meet GFOA Budget Award criteria and submit application
New Long Term Financial Plan 2026 to 2035	Continue department structure enhancements to 1) ready for growth and 2) modernize corporate program service delivery
Lead Continuous Improvement and Make It Better across corporation	Complete service profiles and continue establishing key performance indicators for divisions

Accomplishment and Priorities Continued

2025 Accomplishments	2026 Priorities
Continued Water Meter replacement program	Continue with transformation and modernization to support the organization
Test Pilot Remote Water Read program	Centralized all data sources for corporate consumption (ie GIS roads database)
Enhance communications and Public engagement	Prepare for modernization of Revenue and Taxation software and move toward customer citizen portal
Initiated workforce needs methodology to support 2026 to 2035 Long Term Financial plan	Prepare for Development Services workflow automation

Accomplishment and Priorities Continued.

2025 Accomplishments	2026 Priorities
Review and update job descriptions for CUPE 855	Complete CUPE 855 job review
Installed expanded Lindsay Fibre Optic project to support internal access to municipal data and provide connectivity for new building projects including completion of approval of City Plan for NextGeneration, 911 corridor (New Paramedics Headquarters)	Support Corporate Initiatives related to Culture, Strategy and Communication
Upgrade to Corporate Wifi access infrastructure and deployed to CITY Hall and multiple facilities	Enhance public engagement

2026 Budget Pressures

- Investment in staffing
- Investing in City wide WSIB Self Insurance and Claims
- Increased in public engagement
- Increased IT contracted services

Questions