



**2026**  
**Mayor's Budget**





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Kawartha Lakes is committed to complying with the Accessibility for Ontarians with Disabilities Act (AODA) in order to create a barrier-free Ontario. We are committed to the four core principles of dignity, independence, integration and equal opportunity. We support the full inclusion of persons as set out in the Canadian Charter of Rights and Freedoms and the AODA. If this document is required in an alternate format, please contact [accessibility@kawarthalakes.ca](mailto:accessibility@kawarthalakes.ca).



## Mayor's Message

Dear Residents,

It is my privilege to present the 2026 Budget, reflecting our commitment to keeping affordability at the forefront while maintaining the quality and consistency of services you rely on every day. Managing the balance between meeting community needs and controlling costs is a challenge, and one that Council and City Staff take very seriously.

Earlier in the year, the initial Long-Term Financial Plan (LTFP) indicated a potential budget increase of 7%, driven by the need to sustain and grow essential programs and infrastructure. Through engagement this summer on Jump In, Kawartha Lakes, our City's engagement platform, your voices were clear: you want taxes to remain as manageable as possible without sacrificing the service levels that support our vibrant community.

In response, Budget Committee and staff reviewed every department to find efficiencies in staffing, materials, fleet management, and external contracts. **The result is a 5.9% tax increase for 2026**, made up of:

- **2.9%** for operating costs to maintain and enhance municipal services
- **2%** for the capital infrastructure levy to invest in roads, buildings, fleet, and other essential assets
- **1%** for area rates including police services (mandated mental health crisis training, additional staffing and collective agreements for KLPS and OPP) and Lindsay Transit expansion.

The area rates and infrastructure levies are **temporary** and will be removed once their programs are complete—they do not compound future tax rates.

This budget reflects what we heard from you: continued investment in roads, facilities, and community infrastructure, alongside support for health care and deeply affordable housing initiatives. It balances fiscal responsibility with a commitment to the services and amenities that make Kawartha Lakes a great place to live, work, and raise a family.



Sincerely,



Doug Elmslie,  
Mayor of Kawartha Lakes



# Overview





# Highlights and Assumptions of the 2026 Budget

## Budget Committee:

The Budget Committee met over the months of September and October. The Committee endorsed the 2026 Budget to the Mayor October 9, 2025.

The Mayor recommended the Budget to Council by October 31, 2025.

The Mayor's Proposed Budget was presented to Council and the public on November 12, and deliberated by Council on November 25, 2025. The Mayor's veto period ended on December 1, 2025.

## Priorities and Highlights

### Listening and Responding to Resident Priorities

#### 2026 Budget Public Engagement Summary

Between August 1 and 30, more than **1,700 residents** visited the 2026 Budget project page on Jump In, Kawartha Lakes engagement platform. Residents cast **586 votes** on where to invest an additional 1 percent of the tax levy (about \$1.6 million). Many also shared detailed comments and ideas about priorities for our growing community.

Residents told us they want to focus on **core services and community well-being**, especially healthcare access, maintaining roads and infrastructure, emergency preparedness, housing and homelessness supports, and the environment. While some expressed concern about affordability and rising costs, most agreed that investment in essential services and resilience is key to our future.

#### Top 6 Projects Voted By Residents:

1. **Local Health Care**
2. **Increased Infrastructure Levy (roads and asset maintenance)**
3. **Enhanced Emergency Response and Recovery**
4. **Homelessness Supports**
5. **Tree Planting and Urban Canopy Restoration**
6. **Additional Child Care Spaces**

These results helped guide the Mayor and Budget Committee's decisions as they balanced the 2026 Budget, continuing to invest where it matters most while keeping our community affordable for everyone.



# Your budget



- 2,700 page views
- 1,700 visitors
- 20,750 views of Budget 101 Video Series (launched in 2025)
- 586 votes for 12 priorities

## Your Feedback

### What Matters Most:

#### Residents' Top Priorities for \$1.6M in 2026 Budget Funding



## Your Feedback in Action

### Your Top Funded Projects | Budget Increase



\$804,000

#### Infrastructure Levy

Increased from 1.5% to 2% to build and maintain roads, buildings and other city assets.



\$417,000

#### Homelessness Supports

Including new Integrated Care Hub, run in partnership with John Howard Society, offering 12 emergency shelter beds and drop-in services connecting people to housing, health, and social supports.



\$154,000

#### Local Health Care

Support for Kawartha Lakes Health Care Initiative to help recruit doctors and operate after-hours clinics. This municipal contribution complements provincial health care programs and helps ensure residents have access to care when needed.



\$117,000

#### Tree Planting

Doubling of local tree planting to replenish tree canopy.



\$100,000

#### Enhanced Emergency Response

Emergency Contingency Reserve to be used for unforeseen weather events.



\$90,000

#### Child Care

127 new licensed child care spaces planned to open for children aged 0 to 4 by year end, pending approvals.

## Keeping Taxes Affordable

This budget is designed to address significant inflation residual from the pandemic, the impact of tariffs, growth pressures, new legislation, rising borrowing costs as per the Long-Term Financial Plan, staffing needs, investing in homelessness and housing and an unpredictable global economy—all while keeping taxes as affordable as possible.

Almost 10% of respondents in the public engagement project preferred to keep tax increases as minimal as possible.

Municipality	Status	2025 Tax Rate (including education)	Median Residential Assessment	Residential Taxes for 2025 (based on Median Residential Assessment)	Variance from City of Kawartha Lakes
City of Kawartha Lakes (urban)	Single-Tier	1.458842%	\$267,000	\$3,895.11	N/A
City of Toronto	Single-Tier	0.754087%	\$1,230,000	\$9,275.27	\$5,380.16
City of Vaughan	Lower-Tier	0.732687%	\$907,000	\$6,645.47	\$2,750.36
City of Mississauga	Lower-Tier	1.033864%	\$749,000	\$7,743.64	\$3,848.53
City of Pickering	Lower-Tier	1.288240%	\$591,000	\$7,613.50	\$3,718.39
Town of Ajax	Lower-Tier	1.335694%	\$525,000	\$7,012.39	\$3,117.29
City of Peterborough	Single-Tier	1.769140%	\$263,000	\$4,652.84	\$757.73
City of Oshawa	Lower-Tier	1.524475%	\$370,000	\$5,640.56	\$1,745.45
<b>Average Variance</b>					<b>\$3,045.42</b>

## Impact to Property Owners

The tax increase is:

**2.9% general Operations**  
**+ 2% dedicated capital levy**  
**+ 1% for the special area rates of policing and Lindsay Transit**  
**= 5.9%**

The general operations and dedicated tax levy translates to an average increase of \$160 on a \$267,000 average assessed property value.

## Municipal Property Assessment Corporation (MPAC)

The Ontario government has continued the postponement of a province-wide property assessment update that has been paused since 2021. MPAC updates remain on hold and property assessments for 2026 will continue to be based on the January 1, 2016 values.

The City has included an estimate of \$3.75 million supplemental tax revenue from growth, which is dependent on the rate of building completion. Staff will continue to monitor and measure the City's growth with our partner MPAC.





## Our Story

In 2026, Kawartha Lakes celebrates 25 years as one community. Since amalgamation in 2001 of the former municipalities of Victoria County, Kawartha Lakes has grown into a vibrant and connected City. We've grown and evolved while staying true to what makes it special: our people, our small-town spirit, and our connection to the land and water around us.

From bustling downtowns and welcoming villages to rolling farmland and more than 250 lakes and rivers, Kawartha Lakes offers something unique in every corner. We're proud to be one of the largest single-tier municipalities in Ontario, yet every community within our borders still feels like home.

Just 90 minutes from Toronto, Kawartha Lakes combines the beauty of cottage country with the energy of a growing region. Our population continues to rise, our economy is diversifying, and new residents and businesses are discovering what locals have always known — this is a place full of opportunity.

As we look ahead to the next 25 years, we remain committed to our Vision:

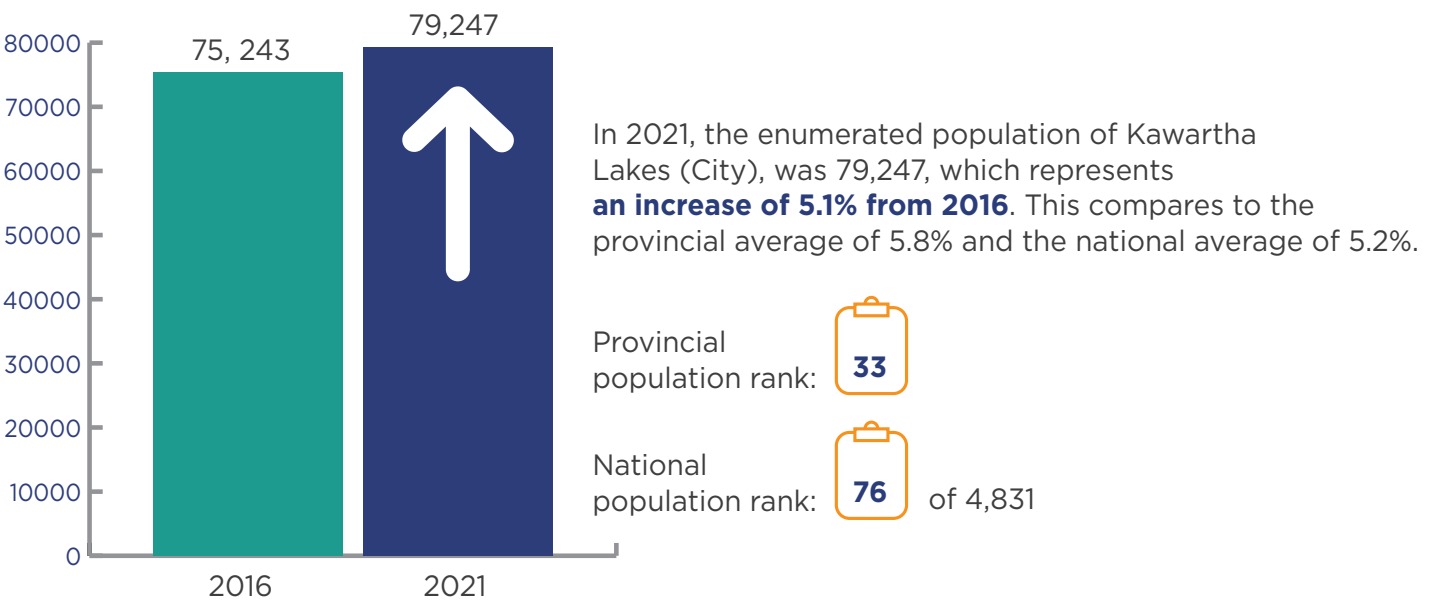
**Thriving and growing communities within a healthy and natural environment.**

# Demographics

## Kawartha Lakes Population

(as per Statistics Canada Population 2021 and 2016 censuses and chart)

The City is currently working to plan for the Provincial growth target of approximately 100,000 residents by the year 2031.



The land area of Kawartha Lakes (City) is **3,033.66 square kilometres** and the population density was **26.1 people per square kilometre**.

In 2021, there were **32,708 private dwellings** occupied in Kawartha Lakes (City), which represent **an increase of 5.2%** from 2016.

## Growth Statistics

(as per City of Kawartha Lakes Building Department)

### Building Permits Issued in 2024

Dwelling Type	Number	Construction Value
New Dwellings and Replacement Dwellings	254	\$142,571,631
Residential	493	\$33,066,961
Commercial	65	\$43,299,985
Industrial	4	\$1,450,000
Institutional	34	\$8,964,547
Agricultural	67	\$9,267,680
Demolitions	174	\$3,377,290
<b>Total Permits</b>	<b>1,091</b>	<b>\$241,998,094</b>



# Economic Profile

With an **expected growth of 117,000 people and 39,000 jobs by 2051**, Kawartha Lakes, located just 90 minutes northeast of Toronto, offers a variety of beautiful communities, 250 lakes and rivers, and dozens of charming towns that are nestled along 600 km of trails. **Kawartha Lakes is an exceptional place for the diverse mix of over 8,157 businesses that have established themselves and call it home.**

Kawartha Lakes boasts a robust labour force, supported by Fleming College Frost Campus with access to the Centre for Advancement of Water and Wastewater Technologies (CAWT) and the Centre for Innovative Aquaculture Production (CIAP). Additionally, the municipality benefits from the nearby Fleming College Sutherland and Haliburton Campuses, Trent University, Durham College, Ontario Tech University, and key industries such as agriculture, manufacturing, tourism, innovation, and culture, making it ripe with opportunity.



### Population

2021: **79,247**  
2051: **117,000**

### Median employment income:

Kawartha Lakes **\$44,190**  
Ontario **\$44,640**

NOTE: Total income is income from all sources. From 2020 to 2023, COVID-19 - Government income support and benefits are included in income estimates.

## Our Facilities:



## Statistics:

(Sources: Lightcast, Statistics Canada, Community Data Program, Onehub)

### Top 5 sectors by industry



### Top 5 sectors by occupation



### Median age:

Kawartha Lakes **51.5 years old**  
Ontario **41.6 years old**

### Participation rate:

Kawartha Lakes **53.8%**  
Ontario **65.3%**

### Unemployment rate:

Kawartha Lakes **3.8%**  
Ontario **7%**



### Number of jobs (2024):

**29,142** (increase of 3,088 jobs from 2014 to 2024)



There are approximately **25.2% more workers in Kawartha Lakes** across industries and occupations compared to available jobs within the City of Kawartha Lakes.

This surplus of labour suggests that Kawartha Lakes provides a significant amount of labour to external communities to fulfill labour demands.

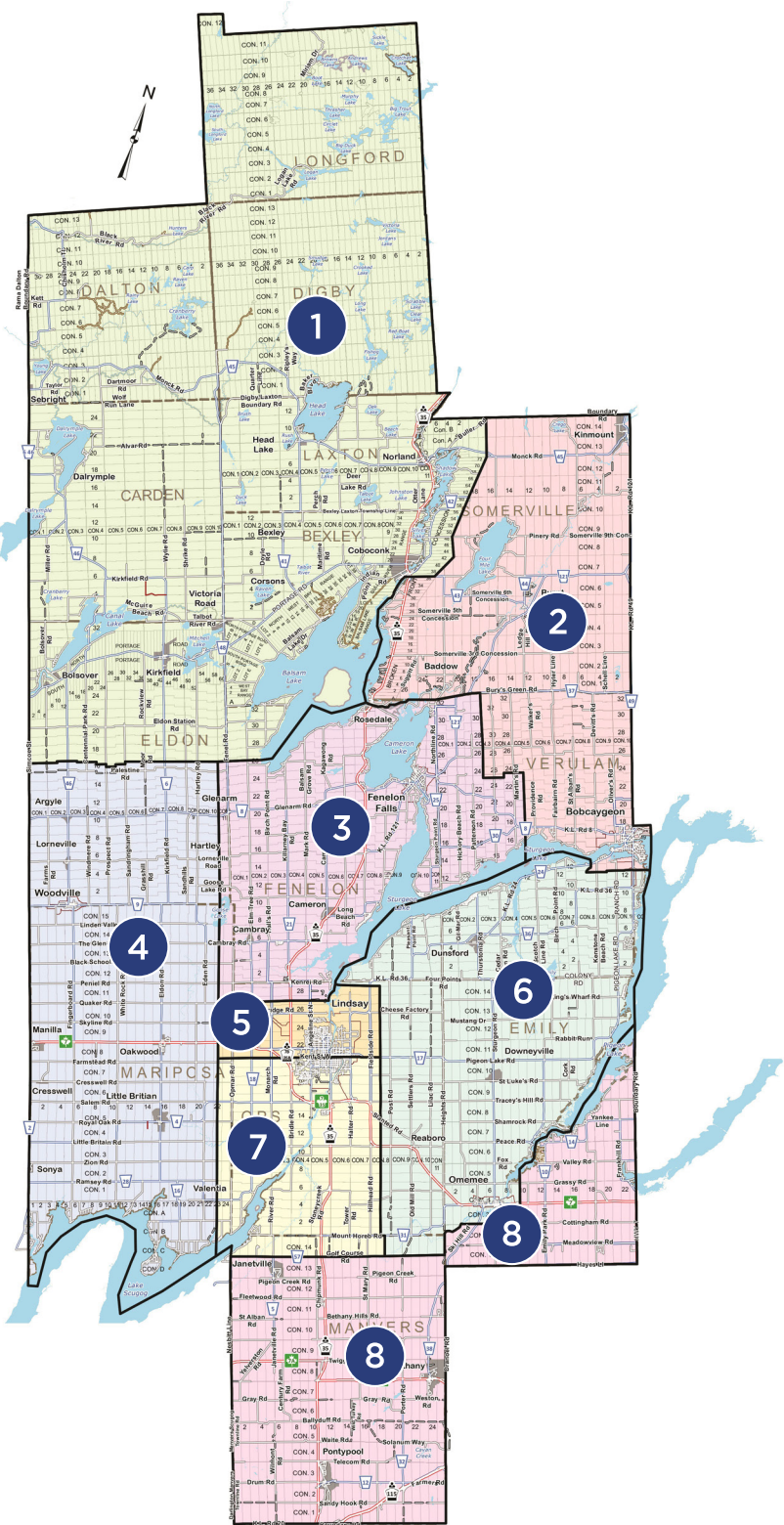


### Number of businesses

(June 2025):

Total: **8,157**  
1-9 employees: **1,713**  
10-49 employees: **410**  
50+ employees: **64**  
Those without employees: **5,970**  
Of businesses with at least one employee, **78.3%** had fewer than 10 employees.

# Ward Map





# Kawartha Lakes Strategic Plan Framework

The 2024-2027 Kawartha Lakes Strategic Plan is the municipality’s roadmap, which outlines the priorities for the coming years.



# 2026 Budget Guiding Principles

These four principles outline the foundation for the work of staff:

- **Fiscally Responsible** – We are focused on delivering core services by managing our finances with the highest level of responsibility to ensure every dollar is spent wisely, prioritized for maximum community benefit and accounted for with full transparency. We think broadly to balance the needs of our rural and urban communities, working proactively and innovating to keep services affordable for a sound financial future.
- **Open and Transparent** – We operate in an open, accessible and transparent manner and continue to enhance how we inform, engage and listen to residents and community partners. Performance measures ensure we stay on track and remain accountable for results.
- **Partner and Collaborate** – We work to strengthen relationships with all community partners to collaborate on projects and services. We support innovation, look for opportunities to advance common goals and work with all levels of government to maximize 'one taxpayer' investments.
- **Service Excellence** – We serve Kawartha Lakes with pride, seeking to understand and meet the needs of those we serve within our available resources. We are committed to accessible, timely, knowledgeable, courteous, fair and equitable service. We value feedback and use what we learn to Make it Better.



Strategic engagement

## Strategic Priorities

There are four Strategic Priority Areas:



A Healthy Environment



An Exceptional Quality of Life



A Vibrant and Growing Economy



Good Government

All four priorities form the foundation of a sustainable approach to decision-making. All decisions will consider each as interconnected and equal priorities.

Visit our website to read the full [Strategic Plan](#)





# Corporate Planning Hierarchy



# 2026 Budget Process



1

## Budget preparation

The Budget Committee takes direction from the Mayor, and hears from staff, Boards and Agencies of Council about their requirements. Public input is taken into account.



2

## Draft Budget presented to Mayor

The Budget Committee prepares a draft Budget for the Mayor to review and comment on.



3

## Further public input

Public input on the draft budget is welcome at an evening meeting. Education on the budget is provided.



4

## Council deliberation

Mayor presents the Budget to Council for deliberation. The Mayor can veto Council's amendments during a defined period of time.



5

## Mayor's veto period

Once the Mayor's period to veto any amendments has passed, the Budget as adopted by Council is final.



6

## Final budget published

Budget published.



# Strong Mayors Legislation

The Ontario Government introduced new legislation in 2023 granting ‘Strong Mayor Powers’ to specific municipalities who pledged to support the provincial goal of building 1.5 million homes by the end of 2031. Kawartha Lakes made the pledge to build 6500 of these homes, and with this pledge came specific duties and powers for our head of Council. These powers have since been rolled out to many more municipalities across the province to strengthen the ability to develop more housing.

In this legislation, the head of Council (in CKL, this is the Mayor) has a duty to propose a budget by February 1st of the budget year, and this duty cannot be delegated to Council or the CAO. If the Mayor fails to carry out this duty by February 1st, the duty will fall to Council. It is the practice of CKL to have our budgets passed by the end of December, and this year is no different. To continue to have input from councillors, and to maintain as much as possible a budget process that we are accustomed to following, the Mayor created a Budget Committee comprised solely of councillors (another power granted under this legislation). Departments and outside agencies present their budgets to this committee, who then make a recommendation on the draft budgets to the Mayor.

When the Mayor releases his Proposed Budget to Council and to the public, there are several timelines and procedures set out by the legislation that must be followed. The public will have an opportunity to speak to what is laid out in the Proposed Budget and then Council will have an opportunity to make amendments. The Mayor has been given a veto power through this legislation and may veto any amendment made by Council. With a two-thirds majority vote, Council maintains the power to override that veto. There are proscribed timelines for these votes, which can be shortened through Council Resolutions or Mayoral Decisions. After this process, the Proposed Budget (whether amended or not) is deemed adopted by the City.

This legislated process is still new at CKL, but as it appears to be expanding throughout the province, it is likely to stay for the foreseeable future. While the Mayor is upholding his duty to present a budget, there is still a desire to have broad input from both councillors and the public. With the establishment of the Budget Committee last year and the City’s efforts this year to poll public opinions on the budget, these are two more ways we are trying to engage councillors and residents in this new process.

## Long-Term Financial Plan

The City of Kawartha Lakes recently advanced its Long-Term Financial Plan (LTFP), projecting the financial roadmap for the 2026-2035 planning horizon. This plan lays out how the City intends to balance operating and capital needs—such as infrastructure renewal, community services, workforce demands, and asset maintenance—while maintaining fiscal sustainability. The Plan does not replace the annual budget process, nor does it account for decisions made by the Mayor or Council under Strong Mayor legislation, or for grants and funding that we may receive from other levels of government. Each year, the budget is carefully reviewed and adjusted to reflect the current realities and circumstances facing our community.

For more on the Long-Term Financial Plan and related budget materials, visit the City’s Budget and Finance page at [www.kawarthalakes.ca/budget](http://www.kawarthalakes.ca/budget).



## 2026 Operating Budget Overview

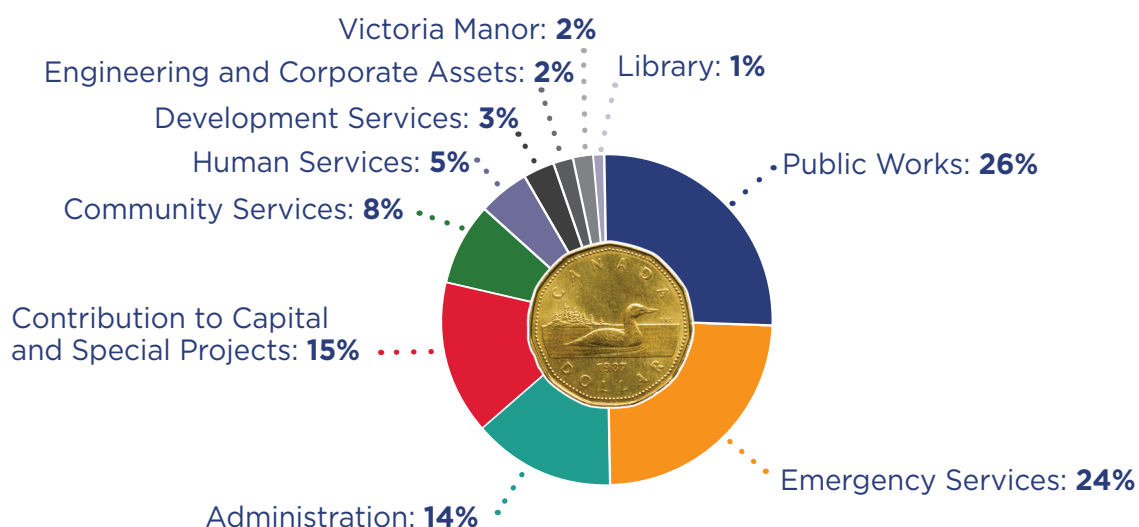
### What is an Operating Budget?

The City creates an operating budget to plan for the day-to-day service delivery that residents rely on, such as road repair, winter snow plowing, fire rescue services, parks maintenance, etc.

The Municipal Act stipulates that municipalities cannot budget for a deficit. This makes the annual budgeting process important to ensure service initiatives are planned and carried out in a financially responsible manner. A component of this Operating Budget, slightly more than \$20.86 Million, includes a transfer to the Asset Management reserve to finance the Capital Budget.

It is important to note that \$27 Million of this budget is raised for the school board and the municipality submits this amount directly to them.

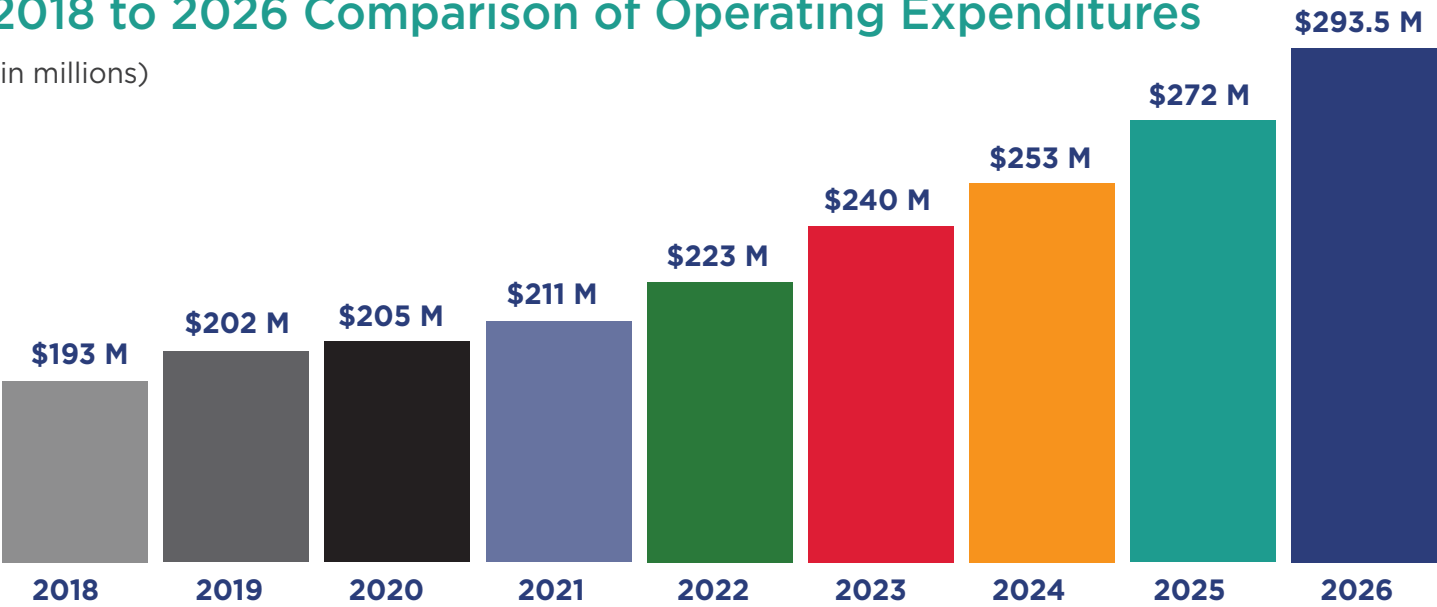
### Where Tax Dollars Go



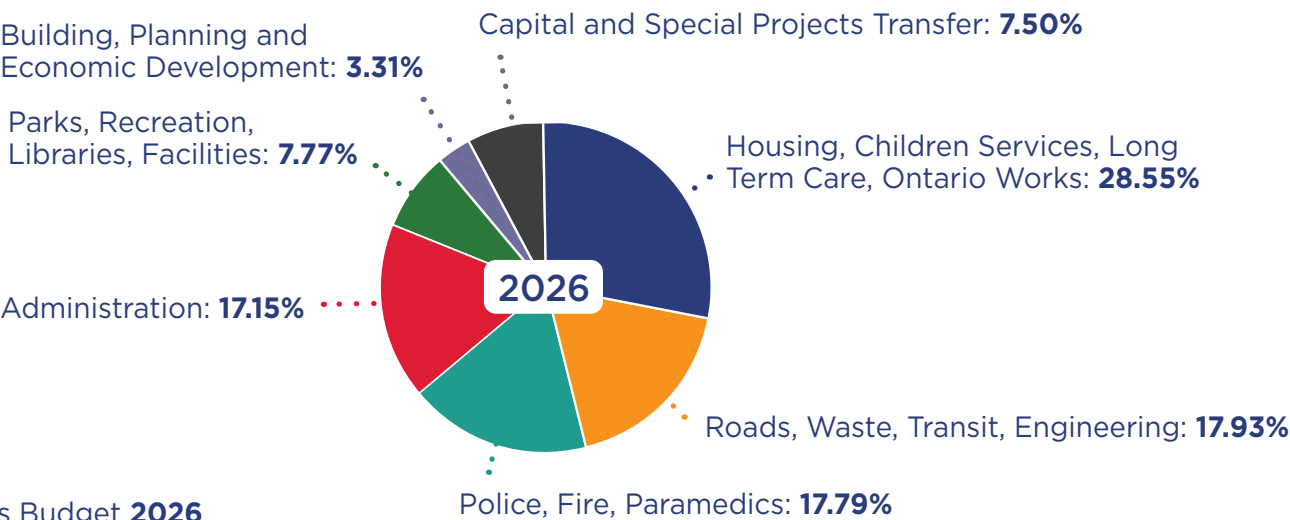
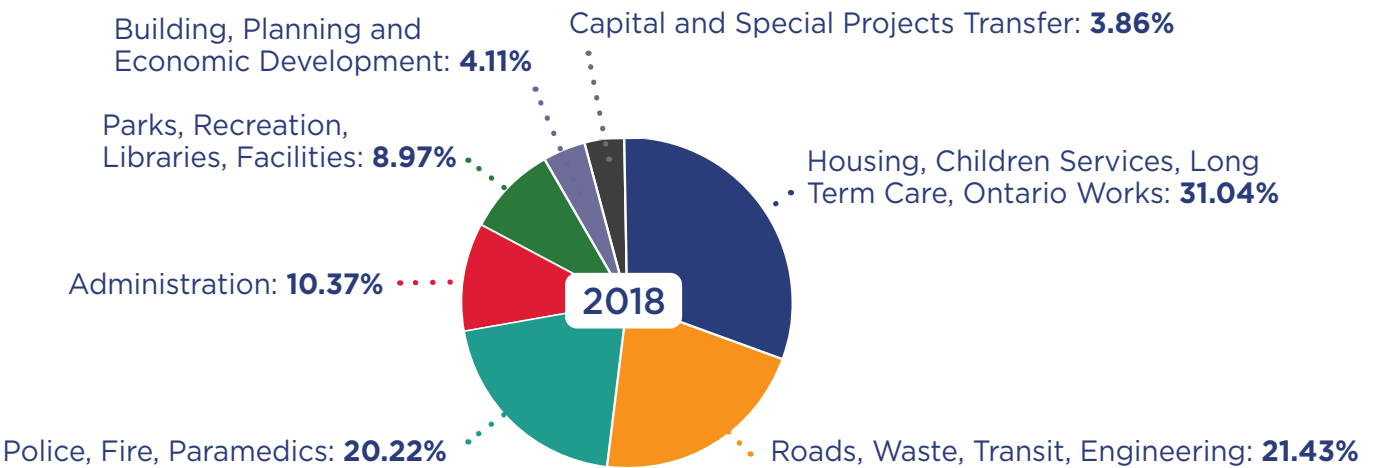


# 2018 to 2026 Comparison of Operating Expenditures

(in millions)



## 2018 to 2026 Comparison of Operating Expenditures by Category



# 2026 Operating Budget Summary

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

## Revenue

Tax Revenues	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Taxation	(146,672)	(158,625)	(171,586)	(12,960)
School Board Taxation	(26,046)	(26,905)	(26,905)	0
School Board Payments	26,046	26,905	26,905	0
<b>Total - Tax Revenue</b>	<b>(146,672)</b>	<b>(158,625)</b>	<b>(171,586)</b>	<b>(12,960)</b>

Grants	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Federal Grants	(586)	(415)	(519)	(104)
Provincial Grants	(70,474)	(77,253)	(81,281)	(4,028)
Recovery-Other Municipalities	(2,251)	(2,664)	(3,309)	(645)
<b>Total - Grants</b>	<b>(73,310)</b>	<b>(80,332)</b>	<b>(85,109)</b>	<b>(4,777)</b>

Other Revenues	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Interest Income	(2,688)	(3,100)	(3,400)	(300)
Penalties and Interest on Taxes	(1,660)	(1,700)	(1,700)	0
Restricted Amounts Earned	(2,221)	(2,084)	(4,742)	(2,658)
Donations and Other Revenue	(1,669)	(737)	(455)	281
<b>Total - Other Revenues</b>	<b>(8,238)</b>	<b>(7,620)</b>	<b>(10,297)</b>	<b>(2,677)</b>



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

User Charges, Licenses and Fines	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Admission/Tickets/Fares	(219)	(210)	(264)	(54)
Registration Fees	(1,394)	(1,312)	(1,476)	(164)
Service Fees	(2,266)	(2,069)	(1,878)	192
Finance Services	(413)	(501)	(580)	(79)
Police Services Fees	(58)	(40)	(55)	(15)
Parks and Rec Rental Fees	(2,964)	(2,854)	(3,122)	(268)
Facilities Rental and Leases	(860)	(909)	(958)	(50)
Manor Residents Revenue	(3,939)	(4,395)	(4,496)	(101)
Waste Management User Fees	(3,728)	(3,392)	(3,902)	(510)
Water User Fees	(196)	(180)	(263)	(83)
Licenses	(657)	(614)	(846)	(233)
Permits	(2,999)	(3,272)	(3,285)	(13)
Fines	(79)	(79)	(79)	(0)
POA Fines	(1,581)	(1,760)	(1,900)	(140)
Sales	(794)	(768)	(1,670)	(902)
Waste Management Sales	(130)	(124)	(107)	17
Cemetery Sales	(205)	(191)	(199)	(8)
Advertising Sales	(36)	(28)	(38)	(9)
Other Recoveries	(2,556)	(1,239)	(1,390)	(151)
<b>Total - User Fees, Licenses and Fines</b>	<b>(25,075)</b>	<b>(23,936)</b>	<b>(26,508)</b>	<b>(2,572)</b>

Prior Years (Surplus) Deficit	Actual 2024	Budget 2025	Budget 2026	Budget Variance
	(2,822)	0	0	0

Total Revenue	Actual 2024	Budget 2025	Budget 2026	Budget Variance
	(256,117)	(270,515)	(293,500)	(22,986)

## Expenses

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

Salaries, Wages and Benefits	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Salaries and Wages	79,202	84,213	96,226	12,013
Employer Paid Benefits	24,696	25,553	29,310	3,756
<b>Total - Salaries, Wages and Benefits</b>	<b>103,898</b>	<b>109,766</b>	<b>125,535</b>	<b>15,769</b>

Materials, Training, Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Staff/Board Training and Expense	1,241	1,292	1,478	186
Corporate Training	250	294	220	(74)
Council Expenses	41	63	63	0
Telephone and Office Services	923	1,057	1,193	135
Postage, Printing, Office Supplies	1,013	975	1,178	204
Operating Materials and Supplies	2,434	2,666	2,827	161
Advertising and Promotion	612	554	547	(7)
Utilities and Fuels	3,966	4,198	4,297	99
Vehicle and Equipment Fuel	2,759	3,054	2,388	(666)
Material and Equipment Charges	5,843	5,664	5,429	(235)
Protection Materials	864	596	829	233
Capital Out of Operations	460	323	613	290
<b>Total - Materials, Training, Services</b>	<b>20,405</b>	<b>20,737</b>	<b>21,063</b>	<b>326</b>



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

Contracted Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Professional Fees	8,685	5,036	6,791	1,756
Technology Contracted Services	2,781	3,688	3,925	237
General Contracted Services	13,203	12,397	13,376	979
Equipment Maintenance	659	1,052	836	(216)
PW Contracted Services	2,020	2,049	2,449	400
Environmental Contract Services	4,251	4,681	4,972	291
Protection Contracted Services	182	143	154	10
Community Services Contract	334	375	505	130
Building Maintenance	1,779	1,435	1,397	(39)
Grounds Maintenance	2,040	1,459	1,905	445
Cemetery Grounds Contracted Services	19	12	12	0
<b>Total - Contracted Services</b>	<b>35,953</b>	<b>32,328</b>	<b>36,322</b>	<b>3,994</b>

Rents and Insurance Expenses	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Land And Building Rental	853	1,063	1,072	9
Equipment Rental	110	110	112	2
Insurance	3,511	3,212	3,260	48
<b>Total - Rents and Insurance</b>	<b>4,475</b>	<b>4,385</b>	<b>4,444</b>	<b>58</b>

Interest on Long Term Debt	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Debenture Interest	1,540	1,826	2,057	231
<b>Total - Interest on Long Term Debt</b>	<b>1,540</b>	<b>1,826</b>	<b>2,057</b>	<b>231</b>

Debt, Lease and Financial	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Debenture Principal	7,495	7,729	7,702	(27)
Financial Charges	301	267	294	26
Tax Adjustments	453	803	643	(160)
<b>Total - Debt, Lease and Financial</b>	<b>8,249</b>	<b>8,799</b>	<b>8,639</b>	<b>(160)</b>

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

Transfer to External Clients	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Transfer to OPP	8,076	8,202	8,521	318
Transfer to Health Unit	2,445	2,518	2,670	152
Transfer to Agencies	1,816	1,924	1,871	(53)
Transfer to/on behalf of Clients	18,389	18,769	21,626	2,856
Transfer to Landlords	1,010	1,384	1,636	252
Transfer to External Organizations	17,531	22,704	22,297	(407)
Transfer to Other Boards	72	72	52	(20)
Donation to Community Groups	0	514	673	159
Transfer-Conservation Authority	1,584	1,656	1,775	119
Transfer to Prov-Victim Surcharge	249	192	200	8
Transfer to Prov-Dedicated Finance	56	55	55	0
Transfer to Other Municipalities	106	150	125	(25)
Local Service Agreement Transfers	16	20	15	(5)
BIA Expenses	(289)	248	267	19
Livestock Evaluation Claims	135	60	92	32
MPAC Fees	1,385	1,412	1,455	42
<b>Total - Transfer to External Clients</b>	<b>52,580</b>	<b>59,881</b>	<b>63,329</b>	<b>3,448</b>

Budget Efficiency	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Budget Efficiency	0	0	(7,579)	(7,579)
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>(7,579)</b>	<b>(7,579)</b>



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

Interfunctional Adjustments	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Own Fund Transfers	1,638	1,774	1,392	(382)
Interdepartmental Charges	(1,588)	(1,170)	(1,224)	(54)
Fleet Internal Operating Charges	(636)	(839)	(597)	243
Transfer to KLH	2,892	3,512	4,409	897
Municipal Taxes	240	256	261	5
<b>Total - Interfunctional Adjustments</b>	<b>2,547</b>	<b>3,533</b>	<b>4,242</b>	<b>709</b>

Transfers to Reserves	Actual 2024	Budget 2025	Budget 2026	Budget Variance
Transfer to Reserves and Obligatory	23,657	29,135	35,676	6,541
Transfer to Obligatory Fund	3,951	125	(227)	(352)
<b>Total - Transfer to Reserves</b>	<b>27,607</b>	<b>29,261</b>	<b>35,449</b>	<b>6,188</b>

Total Expenses	Actual 2024	Budget 2025	Budget 2026	Budget Variance
	257,254	270,515	293,500	22,986

Tax Support Required	Actual 2024	Budget 2025	Budget 2026	Budget Variance
	1,136	0	0	0

# 2026 Operating Budget Summary by Department

## Detail Summary by Department

Corporate Items	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Corporate Items	(133,880,608)	(142,029,500)	(150,797,755)	(8,768,255)
<b>Total - Corporate Items</b>	<b>(133,880,608)</b>	<b>(142,029,500)</b>	<b>(150,797,755)</b>	<b>(8,768,255)</b>

Mayor and Council	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Mayor and Council	642,032	688,262	690,609	2,347
<b>Total - Mayor and Council</b>	<b>642,032</b>	<b>688,262</b>	<b>690,609</b>	<b>2,347</b>

Chief Administrative Officer (CAO)	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
CAO Administration	468,285	523,003	523,003	0
Office of the City Clerk	1,224,545	1,374,427	1,379,109	4,682
Municipal Law Enforcement and Licensing	1,386,000	1,518,249	1,803,531	285,282
Legal Services	4,444,853	4,646,881	3,891,693	(755,188)
<b>Total - CAO</b>	<b>7,523,682</b>	<b>8,062,560</b>	<b>7,597,336</b>	<b>(465,224)</b>

Community Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Community Services Administration and Courier Services	398,236	475,700	455,585	(20,115)
Customer Services	1,008,943	888,821	1,153,151	264,330
Parks and Recreation	7,754,667	8,506,482	9,461,598	955,116
Building and Property	3,477,324	3,208,347	3,208,347	0
<b>Total - Community Services</b>	<b>12,639,170</b>	<b>13,079,350</b>	<b>14,278,681</b>	<b>1,199,331</b>

Corporate Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Corporate Services Administration	488,218	536,579	570,271	33,692
People Services	3,696,135	3,807,767	3,899,538	91,771
Communications, Advertising and Marketing	606,812	585,444	632,625	47,181
Information Technology	4,129,541	4,425,859	5,451,173	1,025,314
Treasury	1,762,112	1,820,562	2,036,320	215,758
Strategy and Innovation	412,008	444,044	508,683	64,639
Revenue and Taxation	595,038	585,466	585,466	0
<b>Total - Corporate Services</b>	<b>11,689,865</b>	<b>12,205,721</b>	<b>13,684,076</b>	<b>1,478,355</b>

Development Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Planning and Administration	2,397,030	2,063,567	2,946,703	883,136
Economic Development	2,039,504	2,013,894	2,264,748	250,854
Building Services	0	0	0	0
<b>Total - Development Services</b>	<b>4,436,534</b>	<b>4,077,461</b>	<b>5,211,451</b>	<b>1,133,990</b>

Engineering and Corporate Assets	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Engineering and Administration	567,881	653,946	653,946	0
Corporate Assets	322,108	273,465	273,465	0
Development Engineering	126,554	384,020	564,977	180,957
Infrastructure Design and Construction	250,615	229,674	318,216	88,542
Technical Services	710,650	530,438	589,900	59,462
Crossing Guards	189,187	179,364	173,898	(5,466)
Municipal Airport	96,190	161,950	195,299	33,349
<b>Total - Engineering and Corporate Assets</b>	<b>2,263,186</b>	<b>2,412,857</b>	<b>2,769,701</b>	<b>356,844</b>



Emergency Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Fire Rescue Services	12,013,072	12,019,496	10,540,940	(1,478,556)
Paramedic Services	7,888,933	7,346,033	8,371,018	1,024,985
<b>Total - Emergency Services</b>	<b>19,902,005</b>	<b>19,365,529</b>	<b>18,911,958</b>	<b>(453,571)</b>

Human Services	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Human Services Administration	746,680	667,968	83,652	(584,316)
Social Services	2,938,338	3,088,251	3,867,852	779,601
Housing Services	2,339,391	3,150,353	3,920,933	770,580
<b>Total - Human Services</b>	<b>6,024,410</b>	<b>6,906,572</b>	<b>7,872,437</b>	<b>965,865</b>

Victoria Manor	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Victoria Manor	1,582,529	2,598,882	2,692,354	93,472
<b>Total - Victoria Manor</b>	<b>1,582,529</b>	<b>2,598,882</b>	<b>2,692,354</b>	<b>93,472</b>

Public Works	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Public Works-Administration	342,616	374,232	374,551	319
Roads Operations	32,997,090	33,760,493	33,760,493	0
Solid Waste and Landfill Services	4,736,224	5,523,563	6,428,485	904,922
Fleet Services	(46,937)	125,427	613,540	488,113
Transit Services	1,357,831	1,677,547	1,960,411	282,864
<b>Total - Public Works</b>	<b>39,386,825</b>	<b>41,461,262</b>	<b>43,137,480</b>	<b>1,676,218</b>

Agencies, Boards and Committees	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
Kawartha Lakes Haliburton Housing Corporation (KLHC)	3,222,589	3,781,454	4,418,196	636,742
Kawartha Lakes Police Services	10,267,037	12,283,677	13,600,764	1,317,087
Kawartha Lakes OPP	8,143,166	8,272,485	8,592,803	320,318
Kawartha Lakes Library	2,340,456	2,410,670	2,639,005	228,335
Conservation Authorities	1,584,177	1,655,724	1,774,821	119,097
Haliburton, Kawartha, Pine Ridge District Health Unit	2,444,956	2,518,304	2,669,891	151,587
Kawartha Lakes Health Care Initiative	643,643	121,172	124,807	3,635
Lindsay Downtown BIA	139,225	0	0	0
VON Canada-Ontario	120,789	127,558	131,385	3,827
<b>Total - Agencies, Boards and Committees</b>	<b>28,906,039</b>	<b>31,171,044</b>	<b>33,951,672</b>	<b>2,780,628</b>

Total - Detail Summary by Department	Actual 2024	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable
	1,139,474	0	0	0



## Strategic Staffing Investments

### Preparing for Growth and Sustainability

As a municipal public service provider, our over 1500 employees are critical in delivering all the local Services and programs our residents rely on. At the same time, we are facing unprecedented, forecasted growth for the next several years. We are committed to retaining, attracting and expanding our talent base through ongoing, affordable and sustainable investments in our people.

We are targeting our immediate investments in growth readiness and response, affordable housing, emergency preparedness, and community health, safety and well-being. Recent and ongoing collective bargaining with our unions have resulted in newly ratified contracts, reflecting our collective commitment to fair compensation and workplace stability for employees. These contracts balance fiscal responsibility with competitive wages and benefits, ensuring municipal services are maintained and growth pressures are managed.

The gross salaries, wages and benefits in the 2026 Budget is \$125 Million. This represents 43% of the City's overall Operating Budget.

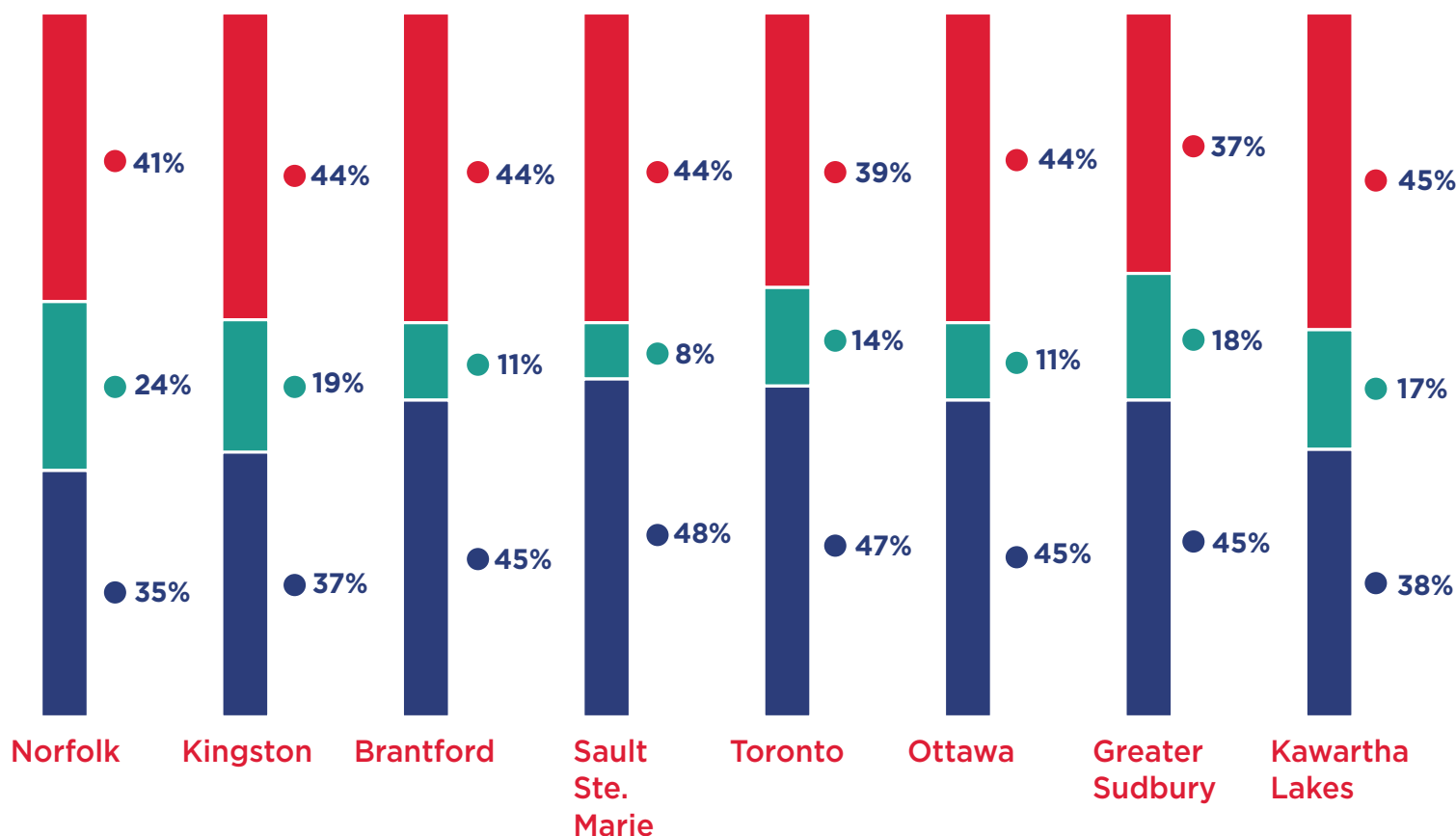
### Comparative Staffing Analysis

Based on 2024 Financial Information Return, Kawartha Lakes reflects lower share of expenses to salaries and wages than other single-tier municipalities, including a leaner staffing structure.



## Salaries/Wages/Contracted Services as a Percentage of Total Expenses

● Salaries/Wages ● Contracted Services ● Other Expenses



## Workforce Challenges: How They Affect Our Community

Like many communities, we are facing a tight labour market. There are fewer people available to work, while the number of job openings keeps growing. On average, we carry 20–25 vacancies each month, often lasting 5–8 weeks before they are filled. Some of the hardest-to-fill positions are jobs that require a higher level of professional expertise. These professional roles may stay vacant for months or even up to a year.

These shortages directly affect the services residents rely on every day. Simply recruiting more people is not enough to close the gap—we need broader solutions.

## Our Approach: Building a Sustainable Workforce

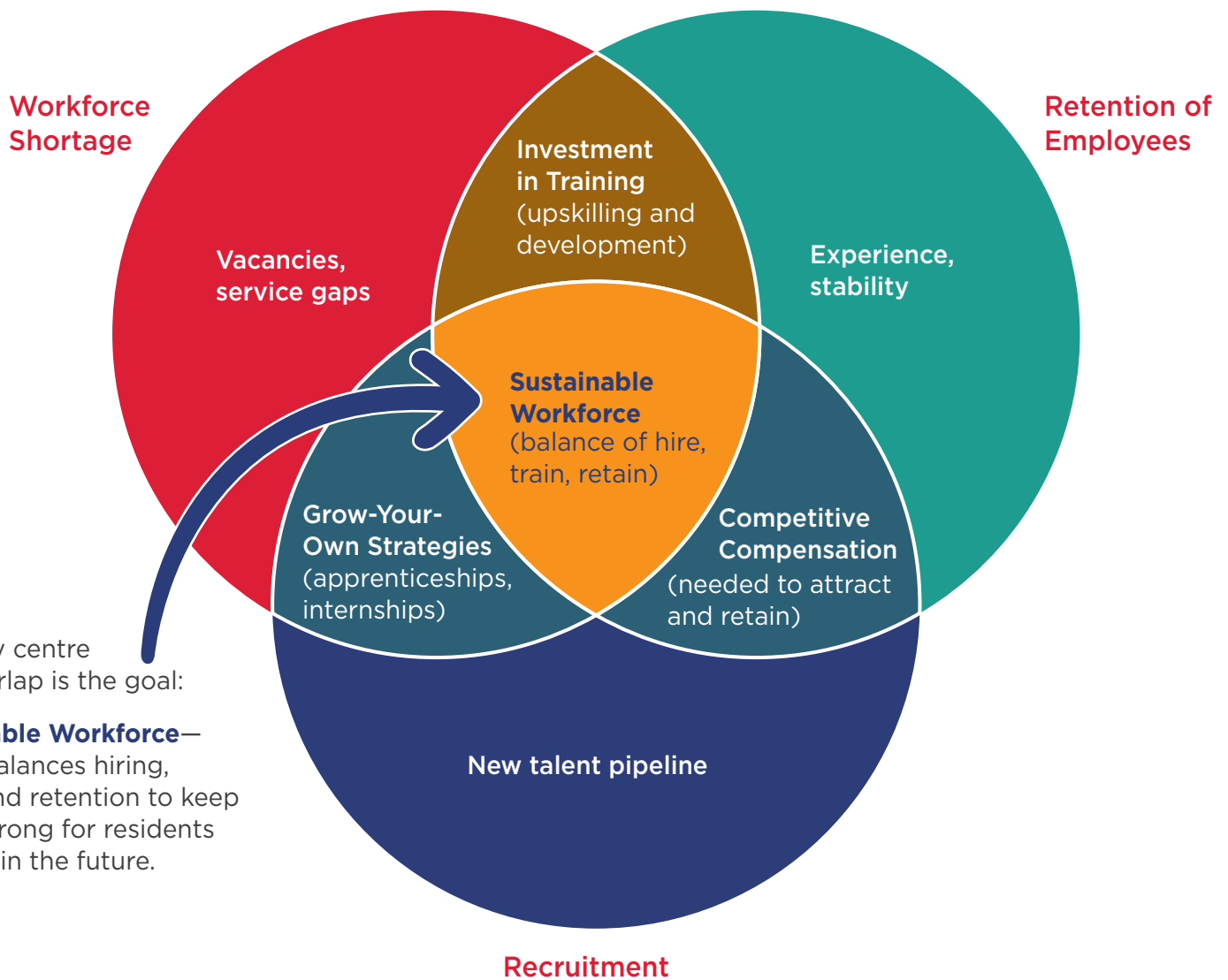
We are taking action to protect service levels now and into the future by:

- **Investing in training** so staff can build new skills and grow.
- **Offering competitive pay** to keep the dedicated employees we already have.
- **Growing our own workforce** through internships, apprenticeships, and succession planning.
- **Reducing barriers** so more people can enter or return to the workforce.

This approach balances hiring, training, and retention—creating a resilient workforce that can continue to meet the needs of our community.

## What the Graph Shows

The diagram below highlights how three challenges—**workforce shortages, retaining employees, and recruiting new staff**—overlap. Each challenge has its own impacts, but where they intersect, we find the solutions:



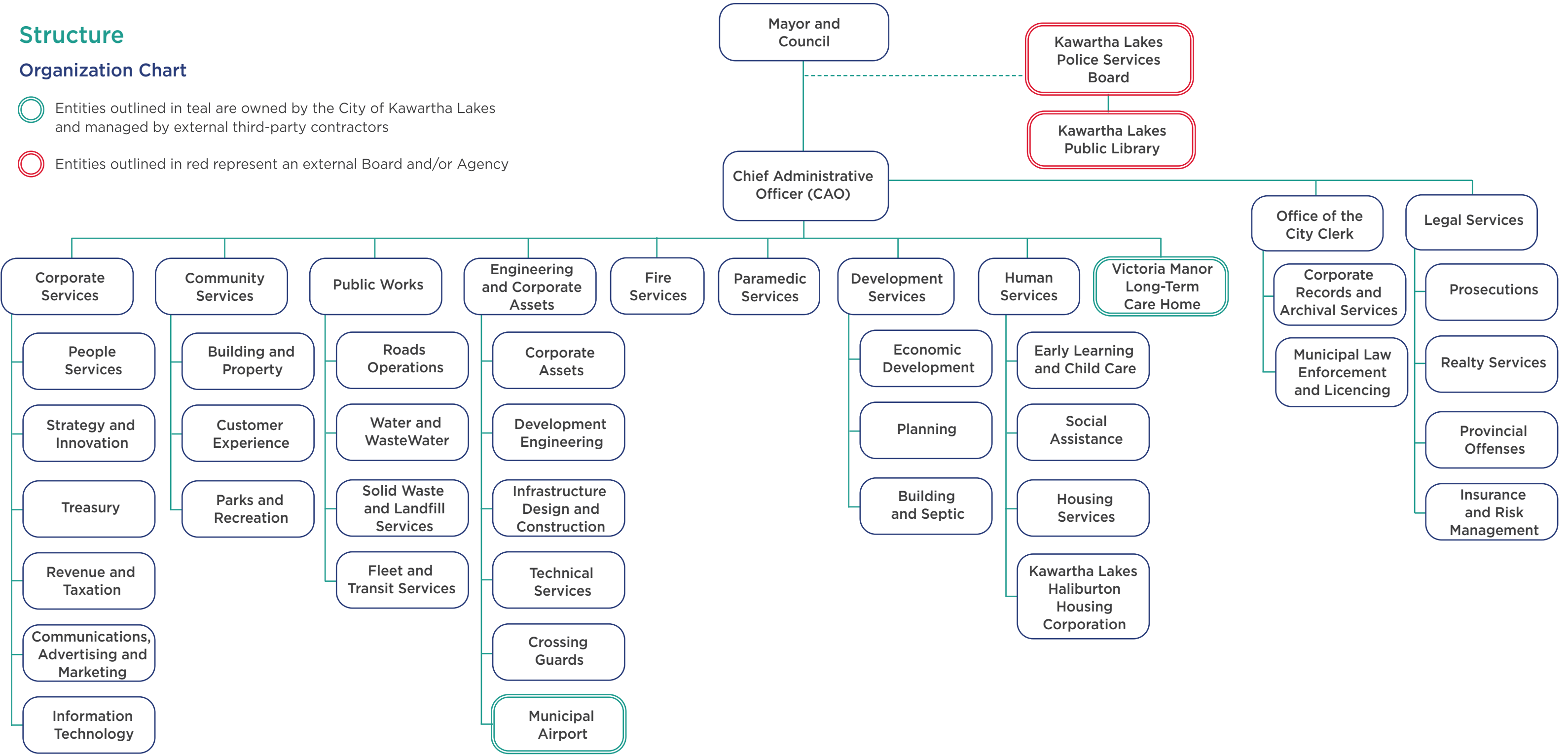
# Staffing

## Structure

### Organization Chart

Entities outlined in teal are owned by the City of Kawartha Lakes and managed by external third-party contractors

Entities outlined in red represent an external Board and/or Agency





## 2026 Staffing Complement by Department (Full Time)

Office of the CAO	Approved 2024	Approved 2025	Approved 2026
Administration	2	2	2
Office of the City Clerk	7	7	7
Corporate Records and Archival Services	4	4	4
Municipal Law Enforcement and Licencing	17	20	21
Legal Services	2	3	3
Prosecutions	3	3	3
Realty Services	4	4	4
Provincial Offences	8	8	8
Insurance and Risk Management	1	1	2
<b>Total — Office of the CAO</b>	<b>48</b>	<b>52</b>	<b>54</b>

Corporate Services	Approved 2024	Approved 2025	Approved 2026
Administration	3	3	4
People Services	24	26	28
Strategy and Innovation	3	3	4
Treasury	16	19	20
Revenue and Taxation	14	17	17
Communications, Advertising and Marketing	3	4	5
Information Technology	21	23	26
<b>Total — Corporate Services</b>	<b>84</b>	<b>95</b>	<b>104</b>

Community Services	Approved 2024	Approved 2025	Approved 2026
Administration	3	3	3
Building and Property	12	13	13
Customer Experience	12	12	13
Parks and Recreation	53	55	60
<b>Total — Community Services</b>	<b>80</b>	<b>83</b>	<b>89</b>

Public Works	Approved 2024	Approved 2025	Approved 2026
Administration	11	11	11
Roads Operations	120	121	125
Water and Wastewater	18	18	18
Solid Waste and Landfill Services	14	14	15
Fleet and Transit Services	25	28	30
<b>Total — Public Works</b>	<b>188</b>	<b>192</b>	<b>199</b>

Engineering and Corporate Assets	Approved 2024	Approved 2025	Approved 2026
Administration	3	3	4
Corporate Assets	3	3	3
Development Engineering	8	8	8
Infrastructure Design and Construction	9	11	11
Technical Services	7	7	7
<b>Total — Engineering and Corporate Assets</b>	<b>30</b>	<b>32</b>	<b>33</b>

Fire Services	Approved 2024	Approved 2025	Approved 2026
Administration	5	6	6
Fire Services	31	32	36
<b>Total — Fire Services</b>	<b>36</b>	<b>38</b>	<b>42</b>

Paramedic Services	Approved 2024	Approved 2025	Approved 2026
Administration	4	4	4
Paramedic Services	69	74	76
<b>Total — Paramedic Services</b>	<b>73</b>	<b>78</b>	<b>80</b>

Development Services	Approved 2024	Approved 2025	Approved 2026
Administration	6	6	6
Economic Development	11	12	13
Planning	13	14	15
Building and Septic	23	25	25
<b>Total — Development Services</b>	<b>53</b>	<b>57</b>	<b>59</b>

Human Services	Approved 2024	Approved 2025	Approved 2026
Administration	4	2	4
Early Learning and Child Care	12	12	12
Social Assistance	29	30	32
Housing Services	28	31	32
Kawartha Lakes Haliburton Housing Corporation (KLHHC)	15	17	18
<b>Total — Human Services</b>	<b>88</b>	<b>92</b>	<b>98</b>

Kawartha Lakes Library	Approved 2024	Approved 2025	Approved 2026
Administration	5	5	6
Public Service and Programming	7	7	7
<b>Total — Kawartha Lakes Library</b>	<b>12</b>	<b>12</b>	<b>13</b>

# 2026 Corporate Items Summary

## Corporate Items Revenues

### Tax Revenues

Tax Revenue is comprised of General tax levy, Area Rate tax levy, Infrastructure levy and Supplemental tax levies. The municipality generates approximately 59% of revenue to fund operations from property taxes.

Property taxes are separated into two segments:

- General levy is applied to all municipal tax properties and
- Area rate levies are applied to those properties benefiting from the service. These include policing and transit.

Supplementary property taxes are budgeted based upon projected assessments for new building and development anticipated to occur in 2026, as well as improvements to property or changes in the use of the land that were unknown at the final 2025 Assessment Roll in December.

The 2026 Dedicated Infrastructure levy is \$20.86 Million and is used to support the transfer to the Asset Management Reserve contribution of same amount. This is utilized to finance the State of Good Repair 2026 Capital Budget.

### School Board Taxation

A portion of every taxpayer’s tax bill includes an amount for School Board Taxation. The Provincial government sets the rate and the municipality collects the money from taxpayers and remits the amounts collected to the School Board.

### Grants

Grants	Actual 2024	Budget 2025	Budget 2026	% Change from 2025 Budget
The Ontario Municipal Partnership Fund (OMPF)	7,555,200	8,365,200	8,902,700	6%
Aggregate Resources	1,124,324	1,000,000	1,000,000	0

### Ontario Municipal Partnership Fund (OMPF)

The OMPF Grant is the Province’s unconditional transfer payment to Municipalities. The fund has five core components:

Assessment Equalization Grant – Provides funding to Municipalities with limited property assessment.

Northern Communities Grant – Provides funding to all northern Municipalities in recognition of their unique challenges.

Rural Communities Grant – Provides funding to rural Municipalities, to rural farming communities, in recognition of their unique challenges.

Northern and Rural Fiscal Circumstances Grant - Provides additional, targeted funding to northern and rural Municipalities based on their fiscal circumstances.

Transitional Assistance – Ensures a guaranteed level of support to Municipalities based on their 2015 OMPF allocation.



Aggregate Resources Fee

The City of Kawartha Lakes receives an annual levy from The Ontario Aggregate Resources Corporation (TOARC) based upon tonnes extracted from the municipality in the amount of 12 cents per tonne. This fund aids in cost recovery of road repairs resulting from wear on the haul routes. The Aggregate fees received are transferred to the City Capital Contingency Reserve and utilized as a funding source for road repairs and maintenance on these haul routes.

Interest Income

As part of strong fiscal management practices, cash is invested in short and long term investments such as Guaranteed Investment Certificates and Bank bonds. The municipality’s investment policy adheres to the guidelines of the Municipal Act. The Bank of Canada has been reducing interest rates in 2024 and 2025. At the time of writing this document, the interest rate is at 2.25%, down from 3.25% at the end of 2024. It is anticipated that a further interest rate reduction shall occur prior to the year end. Interest income is estimated to be \$3.4 Million in this 2026 Operating Budget .

Corporate Items Expenditures

There are three main expenditures included in Corporate Expenditures: Debenture Principal and Interest Payments, The Municipal Property Assessment Corporation (MPAC) Fees and Transfers to Reserves.

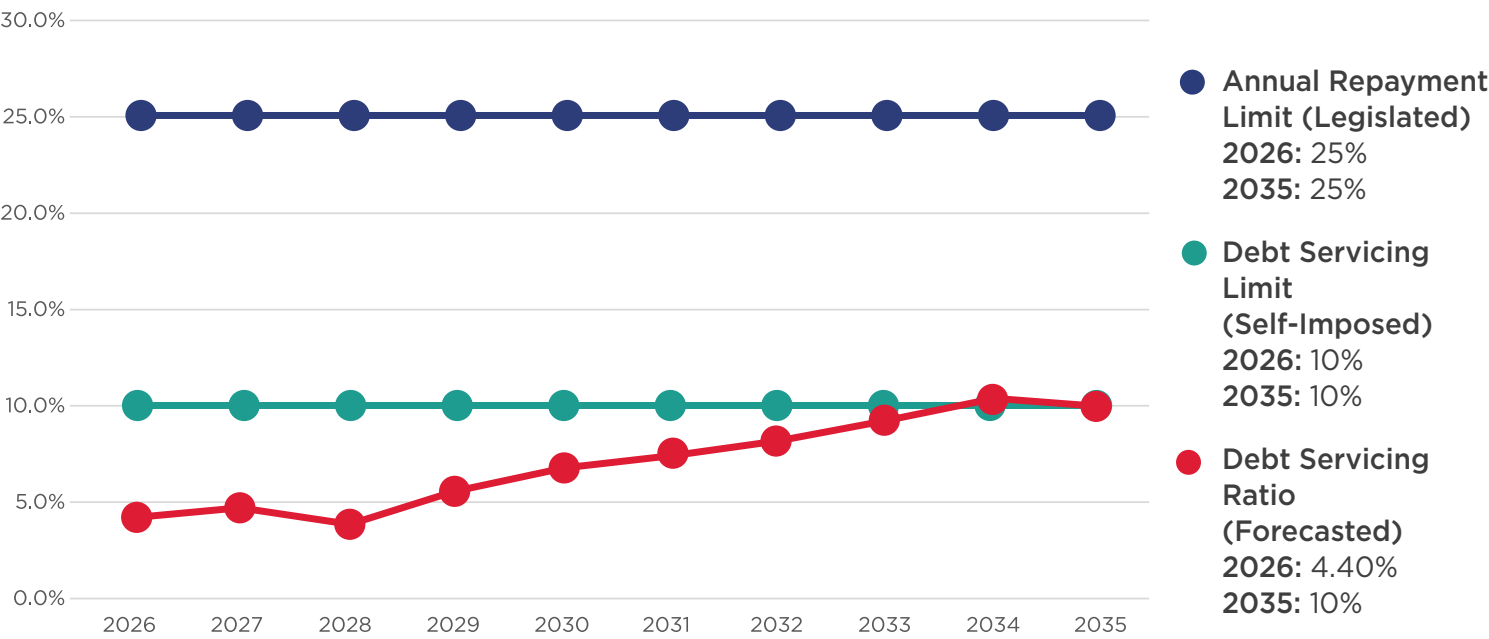
Debenture Principle and Interest Repayment

The City utilizes debenture financing for major capital projects. Increases in debt impact the Operating tax support required to fund infrastructure projects identified in the Long-Term Financial Plan. The 2026 debt repayment affecting the tax support is lessor than the 2025 budget by approximately \$3.4M, while the 2026 debt repayment affecting the Development charges (DC) rates has been separated out as \$3.6M.

The debt has been separated out to reflect the fact that DC debt is fully recovered by the DC reserves.

The Long-Term Financial Plan and this expenditure is within the City’s Debt Servicing Ratio as per the graph below:

Forecasted Debt Servicing Ratio



## The Municipal Property Assessment Corporation (MPAC)

MPAC provides assessment services to all Municipalities in Ontario. The cost of the service is based on the municipality's proportion of the MPAC budget. This is an annual mandatory charge, outside the control of the municipality to influence.

### Operating Reserve Transfers

Reserve Transfers	2026	2025	Variance
Asset Management Reserve	20,862,497	17,395,710	3,466,787
Aggregate Resources	1,000,000	1,000,000	0
Capital — Contingency — Affordable Housing	500,000	500,000	0
Capital Contingency — Paramedic HQ	200,000	200,000	0
Fleet Reserve — Public Works	6,765,942	6,301,501	464,441
Fleet Reserve — Fire	1,750,000	2,000,000	(250,000)
Special Projects Reserve	3,845,550	3,011,450	834,100
Stabilization Reserves	949,485	(1,343,507)	2,292,992
Elections Reserve	(197,755)	70,000	(267,755)
Building Reserve	(226,787)	125,380	(352,167)
<b>Total - Reserve Transfers</b>	<b>35,448,932</b>	<b>29,260,534</b>	<b>6,188,398</b>

### Inter-Functional Adjustments

Interfunctional adjustments address two outcomes.

Firstly, they transfer costs between departments, where one department/division is providing support to another department/division, such as fleet charges. The second outcome for interfunctional adjustments is to allocate tax supported administrative and corporate costs to departments that have an alternate source of funding other than tax, ie. grant funding.

The costs associated with supporting these divisions (e.g., People Services, Information Technology, etc.) are allocated through an interfunctional adjustment to optimize these alternate funding sources.

The remaining funds are allocated outside of the tax supported operating budget to:

- Water and Wastewater budget
- Kawartha Lakes Haliburton Housing Corporation
- Capital fund
- Trust fund
- Legacy C.H.E.S.T. fund



## 2026 Capital Budget Overview

### The 2026 Capital Budget: Investing in Our Communities

The 2026 Budget focuses on strong, visible investments that improve daily life across Kawartha Lakes - from safer roads and modern bridges to upgraded parks, arenas, and emergency services.

More than \$126 million in capital projects will renew the infrastructure that connects our communities, supports local business, and enhances quality of life. Major road and bridge projects such as CKL Road 121, St. Patrick Street, and the Colborne Street Bridge ensure smoother, safer travel for residents and visitors.

At the same time, community spaces are being revitalized: Ops, Sylvester, MacAlpine and Arbour Parks, Emily-Omemee Arena and City Hall Block for marriages and other ceremonies. These projects and many more are providing better recreation and gathering places for all ages and stages of life.

Investments in paramedic and fire services, including new ambulances, a replacement tanker, and a new Paramedic Headquarters and Fleet Centre, strengthen emergency response and community safety.

Together, these projects reflect a balanced approach: maintaining essential infrastructure, expanding community amenities, and preparing for future growth across Kawartha Lakes.



# Expansionary and State-of-Good-Repair

A capital budget is a plan focused on investing in constructing new or maintaining existing infrastructure and assets in a state of good repair, to provide services to our residents for their safe use and enjoyment. The budget is used as financial communication of stakeholders' decision making on future strategy, priorities and constraints faced by the municipality. It is also used as a tool to help guide and manage the City's finances to align investment decisions with objectives, and with the needs of residents. This is subject to change depending on the economic environment, financial constraints and change of stakeholder priorities. The municipality is required by provincial law to balance its budget on an annual basis through adequate funding for operating and capital expenditures.

**Capital projects fall into one of two categories:**



## Expansionary

Investments in the acquisition, expansion or upgrading of assets to enable growth and development or enhance service levels. For example, the widening of a road to accommodate growth-related increases in traffic volume.



## State-of-Good-Repair

Investments in renewal (replacement, rehabilitation, etc.) of existing assets to maintain asset functionality and lifecycles. For example, the rehabilitation of a pool to ensure it continues to provide reliable service to the public.

# Process Involved in Capital Budgeting



**Gathering of Information and developing Budget Strategy:** The current capital process begins where the prior cycle ends. Several components are considered:

- Council and legislation determine service levels
- Service strategies and asset management plans translate service levels into state-of-good-repair capital needs
- Service master plans and development charge studies translate service levels into growth-related capital needs
- Capital budgets implement long-term financial plans on an annual basis

During the year, organizational stakeholders gather critical information based on data driven evidence for needs assessment. This informs the capital budgeting cycle. Finance Executive and the Senior Management Team review the information derived from the components listed above and this information informs the annual capital budget strategy.



**Update Long Term Financial Plan (LTFP):** After gathering critical information and developing a budget strategy recommendation, an updated interim Long Term Financial Plan is presented to Council to ensure strategy and asset investments are aligned within the financial strategic direction. This step is historically completed in quarter 2 of the fiscal year prior to the development of the budget. In 2025, this has been done in alignment with the 2026 Capital Budget timelines. Long term financial plans match forecasted capital needs with financing strategies.



**Deliver Strategy and Financial Plan:** Finance Executive, Corporate Assets and stakeholders across the organization turn attention to delivering the strategy set in a financial plan. Project costing, budget, forecast development and project submissions including high level business cases are completed during this stage. This process requires intensive collaborative effort with constant feedback to ensure the budget allows departments to deliver on the City's commitments to residents while ensuring the plan is adhering to the guidance set in the strategy. Finance Executive oversees this work.

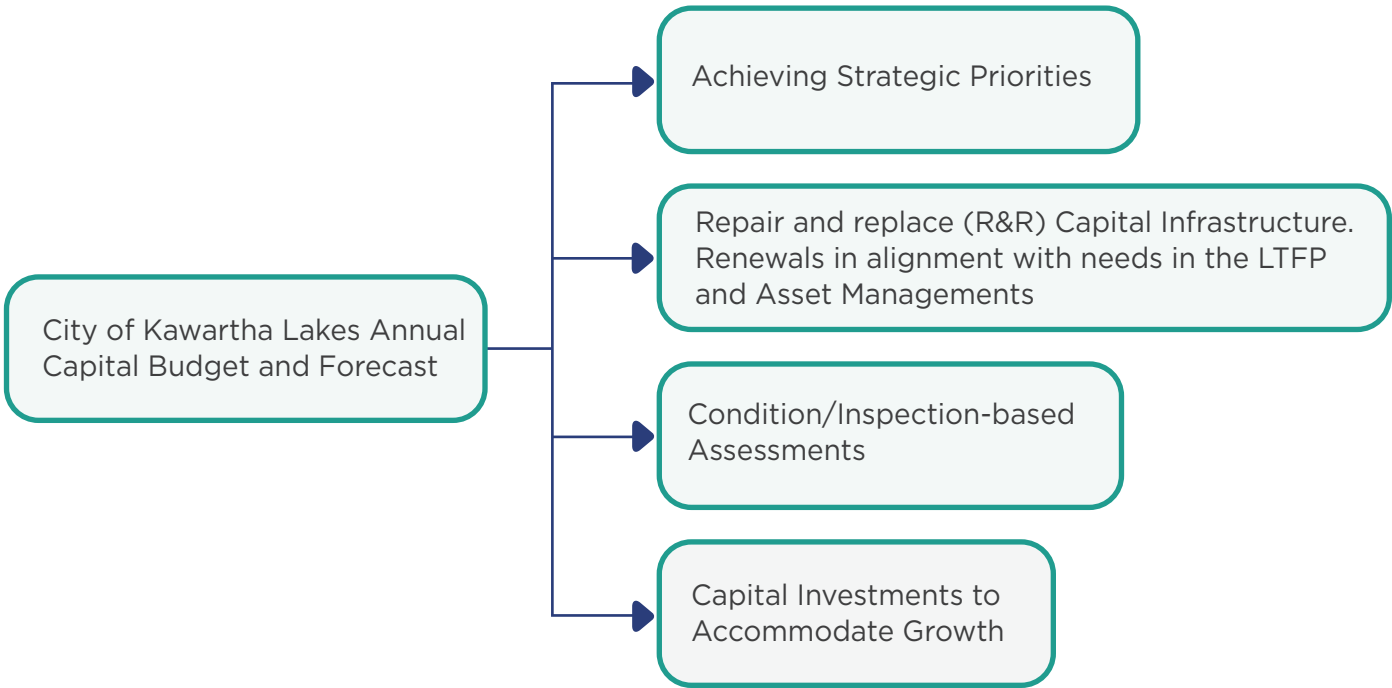
# Capital Budget

The 2026 Tax-Supported Capital budget facilitates a total investment of approximately \$127 million, comprising \$75.5 million and \$51.6 million for state-of-good-repair (SGR) and expansionary capital needs, respectively. Like the 2025 Tax-Supported Capital Budget, which brought forth an unprecedented investment of \$127.6 million, this budget reflects expenditures that are right-sized in respect of both SGR and expansionary capital needs, ensuring the City keeps up with capital cost inflation and prudently prepares for growth. It moreover advances the City’s strategy, as enabled by the Dedicated Capital Levy featured in the LTFP, to shift SGR capital financing from debt to the Asset Management Reserve, helping to improve the City’s self-reliance and flexibility and to secure the City’s long-term financial sustainability.

Of the SGR investment for 2026, about 54% relates to roads through capital programs such as Bridges and Culverts, Urban/Rural Reconstruction, Urban/Arterial Resurfacing, Rural Resurfacing, Gravel Resurfacing, and Lifecycle Management, supporting the City’s road network of approximately 2,791 km. The City undertakes a Roads Needs Study every 5 years, with the next study slated for 2026. According to the 2021 Roads Needs Study, the City’s road network had an average structural adequacy (condition) rating of 71.5%. This was an improvement of 6% over the 2016 rating of 67.5%. By investing nearly \$60 million in roads in 2026, the City will continue this progress, with the expectation that the 2026 Roads Needs Study will return a rating exceeding 71.5%.

The City commenced the 2024 budget process with a tax-supported capital deferral list worth approximately \$117 million (in 2025 dollars) and has since been gradually addressing the deferred capital projects. The 2026 Tax-Supported Capital Budget builds on that progress by addressing a further \$32.6 million in deferred capital projects. Combined with 2024 and 2025 budgets, this resolves over 70% of the capital deferral list by value. Due to project coordination needs between roads and water-wastewater infrastructure, the remaining 30% is expected to be eliminated through the 2027-2029 budgets.

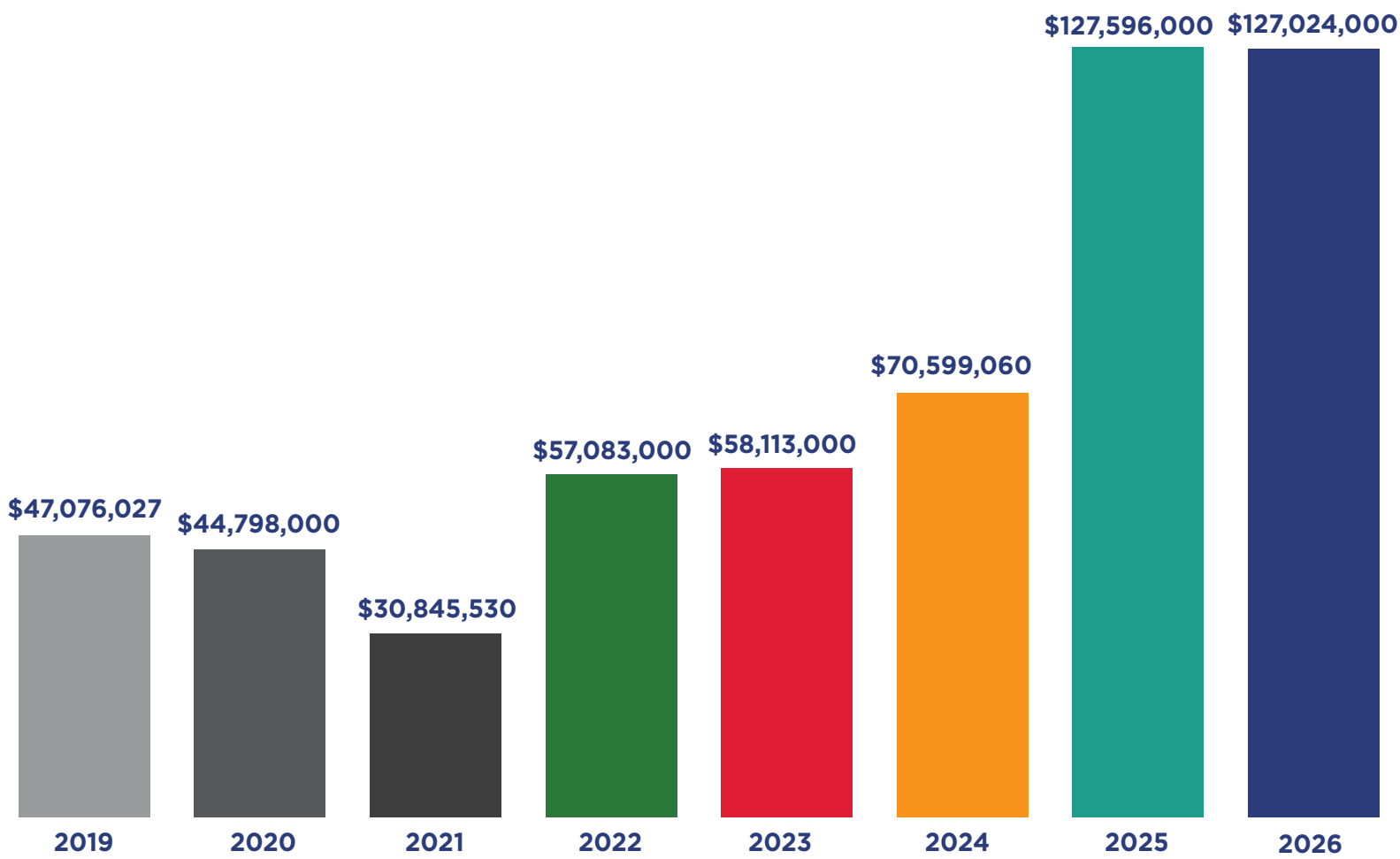
The City creates its capital budget strategy to guide investments to ensure residents’ needs are being met. Below are the outcomes that guide the development of the capital budget:



**Note:** Capital Investments to Address Growth - At the time of this 2026 Capital Budget, studies are underway to determine the servicing needs associated with the growth impacts. Therefore, the three to five-year long-term plan may be subject to change once these costs are identified and quantified.

# Capital Budget Trend

## Tax-Supported Capital Budget Totals for 2019-2026



# Asset Management Plan

In 2022 and 2024, the City adopted Asset Management Plans (AMPs) for core and non-core capital assets, respectively. In 2025, these AMPs were replaced by a consolidated AMP addressing all capital assets, bringing the City into full compliance with the graduated requirements of Ontario Regulation 588/17, Asset Management Planning for Municipal Infrastructure (O. Reg. 588/17).

By taking stock of and prioritizing the City’s asset portfolio, particularly with respect to asset age, condition, risk and lifecycle requirements, the AMP translates municipal service levels into state-of-good-repair capital needs in the form of a long-term capital forecast which pairs expenditure requirements with a financing strategy aimed at long-term financial sustainability. As such, the AMP informs the LTFP and thus capital budgets, whereby the former refines the AMPs capital forecast while the latter implement that forecast on an annual basis. The next AMP is planned for 2029.



# 2026 Significant Project Highlights

## 1. CKL Road 121 Resurfacing

### Project Details

**Requesting Department:** Engineering and Corporate Assets

**Requesting Division:** Engineering

**Supporting Divisions:**

**Location/Ward:** Ward 2

### Strategic Goal Alignment

**Project description:** CKL road 121 from its intersection with CKL road 49 up north to the Kinmount bridge will receive asphalt resurfacing as part of the Urban/Arterial Resurfacing Program. This boundary road is in part funded by neighbouring municipalities.

**Work to be performed:** Road resurfacing

**Justification/reason for work:** Lifecycle, roads capital plan, asset management plan (AMP).

### Timeline



**Total Budget Requested:**  
**\$4,496,000**

**Total Budget Requested 2026:**  
**\$4,496,000**

### Strategic Priority Alignment



#### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure



#### Good Government

- Provide accountable government and responsible management of resources

### Capital Financing

Funding Source	2026
Boundary Municipality	\$2,248,000
Haul Routes Reserve	\$1,010,000
Debenture	\$824,368
DC Reserve	\$413,632

## 2. Salem Road Resurfacing

### Project Details

**Requesting Department:** Engineering and Corporate Assets

**Requesting Division:** Engineering

**Supporting Divisions:**

**Location/Ward:** Ward 4

### Strategic Goal Alignment

**Project description:** Salem Rd between CKL Rd 4 and White Rock Rd will receive asphalt resurfacing as part of the Rural Resurfacing Program.

**Work to be performed:** Road resurfacing.

**Justification/reason for work:** Lifecycle, roads capital plan, asset management plan (AMP).

### Strategic Priority Alignment:



#### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure



#### Good Government

- Provide accountable government and responsible management of resources

### Timeline

#### Step 1: Anticipated Tender

(March 2026 to May 2026)

#### Step 2: Construction start

(May 2026 to November 2026)

#### Step 3: Substantial completion

(November 2026)



**Total Budget Requested:**  
**\$1,115,000**

**Total Budget Requested 2026:**  
**\$1,115,000**

### Capital Financing

Funding Source	2026
Asset Management Reserve	\$334,500
OCIF Grant	\$780,500

### 3. St. Patrick Street Reconstruction

#### Project Details

**Requesting Department:** Engineering and Corporate Assets

**Requesting Division:** Engineering

**Supporting Divisions:**

**Location/Ward:** Ward 5

#### Strategic Goal Alignment

**Project description:** St. Patrick Street will be reconstructed between Queen Street and the North end through the Urban/Rural Reconstruction Program.

**Work to be performed:** Reconstruction of street section.

**Justification/reason for work:** Lifecycle, roads capital plan, asset management plan (AMP).

#### Strategic Priority Alignment



##### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure



##### Good Government

- Provide accountable government and responsible management of resources

#### Timeline

##### Step 1: Anticipated Tender

(March 2026 to June 2026)

##### Step 2: Construction start

(June 2026 to Q4 2027)

##### Step 3: Substantial completion

(Q4 2027)



**Total Budget Requested:**  
**\$4,944,000**

**Total Budget Requested 2026:**  
**\$4,944,000**

#### Capital Financing

Funding Source	2026
Debenture	\$4,944,000

# 4. Colborne Street / William Street Intersection

## Project Details

Requesting Department: Engineering and Corporate Assets

Requesting Division: Engineering

Supporting Divisions:

Location/Ward: Ward 5

## Strategic Priority Alignment



### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure

## Strategic Goal Alignment

**Project description:** Upgrade of the Colborne Street / William Street intersection as a result of the new Colborne Street bridge construction.

**Work to be performed:** Construction of new intersection at Colborne / William streets.

**Justification/reason for work:** Growth-related and to align with Colborne Street bridge construction.

## Timeline

### Step 1: Anticipated Tender

(March 2026 to Fall 2026)

### Step 2: Construction start

(Fall 2026 to Q4 2028)

### Step 3: Substantial completion

(Q4 2028)



NOTE: Subject to land acquisition and utility relocation

**Total Budget Requested:**  
**\$2,740,000**

**Total Budget Requested**  
**2026: \$2,740,000**

## Capital Financing

Funding Source	2026
Asset Management Reserve	\$137,000
DC Debenture	\$2,603,000



# 5. Colborne Street / Lindsay Street Intersection

## Project Details

Requesting Department: Engineering and Corporate Assets

Requesting Division: Engineering

Supporting Divisions:

Location/Ward: Ward 5

## Strategic Priority Alignment



### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure

## Strategic Goal Alignment

**Project description:** Upgrade of the Colborne Street / Lindsay Street intersection as a result of the new Colborne Street bridge construction.

**Work to be performed:** Construction of new intersection at Colborne and Lindsay streets.

**Justification/reason for work:** Growth-related and to align with Colborne Street bridge construction.

## Timeline

### Step 1: Anticipated Tender

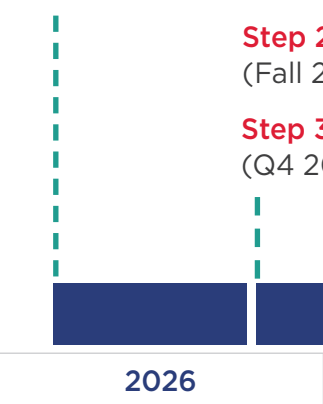
(March 2026 to Fall 2026)

### Step 2: Construction start

(Fall 2026 to Q4 2026)

### Step 3: Substantial completion

(Q4 2026)



NOTE: Subject to land acquisition and utility relocation

**Total Budget Requested:**  
**\$2,740,000**

**Total Budget Requested 2026:**  
**\$2,740,000**

## Capital Financing

Funding Source	2026
Asset Management Reserve	\$137,000
DC Debenture	\$2,603,000

# 6. Colborne Street Bridge Construction

## Project Details

Requesting Department: Engineering and Corporate Assets

Requesting Division: Engineering

Supporting Divisions:

Location/Ward: Ward 5

## Strategic Goal Alignment

Project description: Tendering and phase 1 of 2 for construction of bridge.

Work to be performed: Construction of new bridge over Scugog River.

Justification/reason for work: Growth-related project.

## Strategic Priority Alignment



### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure

## Timeline

### Step 1: Project Tendering

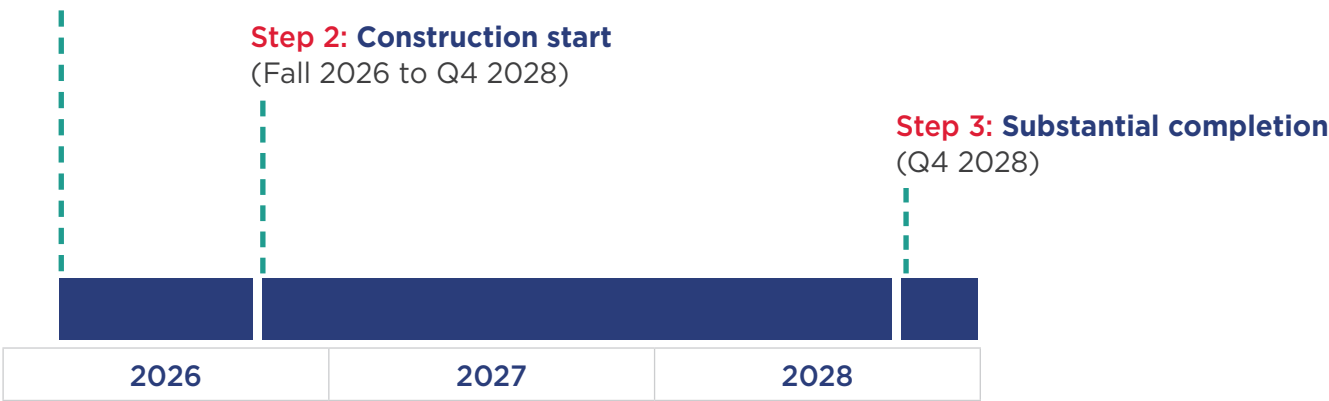
(March 2026 to Fall 2026)

### Step 2: Construction start

(Fall 2026 to Q4 2028)

### Step 3: Substantial completion

(Q4 2028)



NOTE: Subject to land acquisition and utility relocation

Total Budget Requested:  
\$16,171,000

Total Budget Requested 2026:  
\$8,200,000

## Capital Financing

Funding Source	2026
Debenture	\$3,280,000
DC Debenture	\$4,920,000

# 7. Mustang Drive Bridges

## Project Details

**Requesting Department:** Engineering and Corporate Assets

**Requesting Division:** Engineering

**Supporting Divisions:**

**Location/Ward:** Ward 6

## Strategic Goal Alignment

**Project description:** Two bridge reconstructions along Mustang Drive, immediately west of Sturgeon Road.

**Work to be performed:** Rehabilitation.

**Justification/reason for work:** Lifecycle, Ontario Structure Inspection Manual (OSIM) report.

## Strategic Priority Alignment



### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure



### Good Government

- Provide accountable government and responsible management of resources

## Timeline

### Step 1: Anticipated Tender

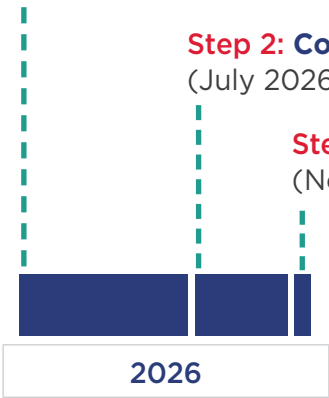
(February 2026 to July 2026)

### Step 2: Construction start

(July 2026 to November 2026)

### Step 3: Substantial completion

(November 2026)



**Total Budget Requested:**  
**\$1,250,000**

**Total Budget Requested 2026:**  
**\$1,250,000**

## Capital Financing

Funding Source	2026
Debenture	\$1,250,000

# 8. Lindsay-Ops Landfill Weigh Scales and Drop-Off Area

## Project Details

**Requesting Department:** Public Works  
**Requesting Division:** Environmental Services — Waste Management  
**Supporting Division:** Engineering  
**Location/Ward:** Ward 5

## Strategic Priority Alignment

- **A Healthy Environment**
  - Increase waste diversion and resource recovery
- **A Vibrant and Growing Economy**
  - Improve and expand critical and transformational infrastructure

## Strategic Goal Alignment

**Project description:** Construction of new weigh scales and drop-off area at the Lindsay-Ops landfill.

**Work to be performed:** Construction of new weigh scales and drop-off area at landfill.

**Justification/reason for work:** Construction of growth-related 2023 design project.

## Timeline



**Total Budget Requested:**  
**\$4,635,000**

**Total Budget Requested 2026:**  
**\$4,635,000**

## Capital Financing

Funding Source	2026
Debenture	\$3,383,550
DC Debenture	\$1,251,450



# 9. Emily-Omemee Arena Dressing Room and Lobby Renovations

## Project Details

Requesting Department: Community Services

Requesting Division: Parks and Recreation

Supporting Divisions:

Location/Ward: Ward 6

## Strategic Goal Alignment

**Project description:** Renovation of arena lobby space and dressing rooms.

**Work to be performed:** Renovations within building.

**Justification/reason for work:** Could not meet future needs of community, dated interior.

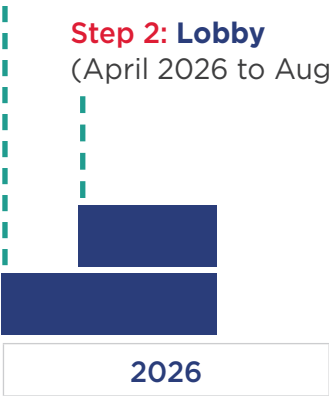
## Timeline

### Step 1: Dressing Room

(January 2026 to August 2026)

### Step 2: Lobby

(April 2026 to August 2026)



**Total Budget Requested:**  
\$6,786,000

**Total Budget Requested 2026:**  
\$6,786,000

## Strategic Priority Alignment



### A Healthy Environment

- Protect and preserve natural areas including greenspaces, waterways, parks, trails and farmlands



### An Exceptional Quality of Life

- Improve the health and well-being of residents

## Capital Financing

Funding Source	2026
Debenture	\$6,786,000

# 10. MacAlpine Park Rehabilitation

## Project Details

Requesting Department: Community Services

Requesting Division: Parks and Recreation

Supporting Divisions:

Location/Ward: Ward 3

## Strategic Goal Alignment

**Project description:** Rehabilitation of park playground, interior roads, and the boat launch.

**Work to be performed:** Rehabilitation, interior road resurfacing and boat launch replacement.

**Justification/reason for work:** Assets have reach end of lifecycle and are in need of rehabilitation.

## Strategic Priority Alignment



### An Exceptional Quality of Life

- Improve health and well-being of residents



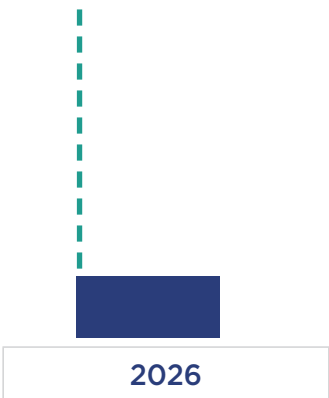
### Good Government

- Provide accountable government and responsible management of resources

## Timeline

### Step 1: Construction

(Spring 2026 to Summer 2026)



**Total Budget Requested:**  
**\$638,000**

**Total Budget Requested 2026:**  
**\$638,000**

## Capital Financing

Funding Source	2026
Asset Management Reserve	\$96,000
CCBF Grant	\$542,000

# 11. Ops Park Redevelopment

## Project Details

**Requesting Department:** Community Services  
**Requesting Division:** Parks and Recreation  
**Supporting Divisions:**  
**Location/Ward:** Ward 7

## Strategic Goal Alignment

**Project description:** This project will redevelop the Ops Park to a modern standard complete with sports fields, a washroom facility and playground.

**Work to be performed:** Redevelopment.

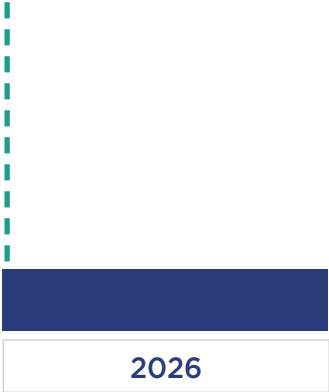
**Justification/reason for work:** To meet existing and future needs.

## Strategic Priority Alignment

- **A Healthy Environment**
  - Protect and preserve natural areas including greenspaces, waterways, parks, trails and farmlands
- **An Exceptional Quality of Life**
  - Improve the health and well-being of residents

## Timeline

**Step 1: Construction**  
(January 2026 to November 2026)



**Total Budget Requested:**  
**\$7,272,000**

**Total Budget Requested 2026:**  
**\$7,272,000**

## Capital Financing

Funding Source	2026
Debenture	\$3,636,000
DC Debenture	\$3,636,000

# 12. Paramedic Service Headquarters and Fleet Centre Construction

## Project Details

Requesting Department: Paramedic Services

Requesting Division: Paramedic Services

Location/Ward: Ward 7

## Strategic Goal Alignment

**Project description:** The Paramedic Service Headquarters and Fleet Centre will consolidate 7 of the existing 11 paramedic stations as well as serving as a backup facility for Police and Fire dispatch. The new facility will significantly enhance operational efficiency and provide the capacity needed to meet the projected long-term demand for ambulance services.

**Work to be performed:** Construction.

**Justification/reason for work:** To meet future needs of Emergency Medical Services (EMS).

## Strategic Priority Alignment



### A Vibrant and Growing Economy

- Improve and expand critical and transformational infrastructure



### An Exceptional Quality of Life

- Ensure a range of programs, services and supports are available and accessible to those in need

## Timeline

### Step 1: Construction

(pending consultation with the CM)

### Step 2: Occupancy

(18 to 24 months from construction start)

**Total Budget Requested:**  
**\$50,000,000**

**Total Budget Requested 2026:**  
**\$10,750,000**

## Capital Financing

Funding Source	2026
Debenture	\$7,546,500
DC Debenture	\$3,203,500



# 13. Arbour Park Redevelopment

## Project Details

Requesting Department: Parks and Recreation

Requesting Division: Parks and Recreation

Supporting Divisions:

Location/Ward: Ward 8

## Strategic Priority Alignment:



### A Healthy Environment

- Protect and reserve greenspaces and parks



### An Exceptional Quality of Life

- Improve the health and well-being of residents

## Strategic Goal Alignment

**Project description:** Redevelopment of the park to include a new playground furniture, pathways and trees in order to address growth.

**Work to be performed:** Replacement of park assets.

**Justification/reason for work:** Lifecycle, new growth.

## Timeline

### Step 1: Detailed Design

(January 2026 to March 2026)

### Step 2: Anticipated Tender Date

(April 2026 to May 2026)

### Step 3: Park Construction

(June 2026 to October 2026)

### Step 3: Substantial Completion

(October 2026 to November 2026)



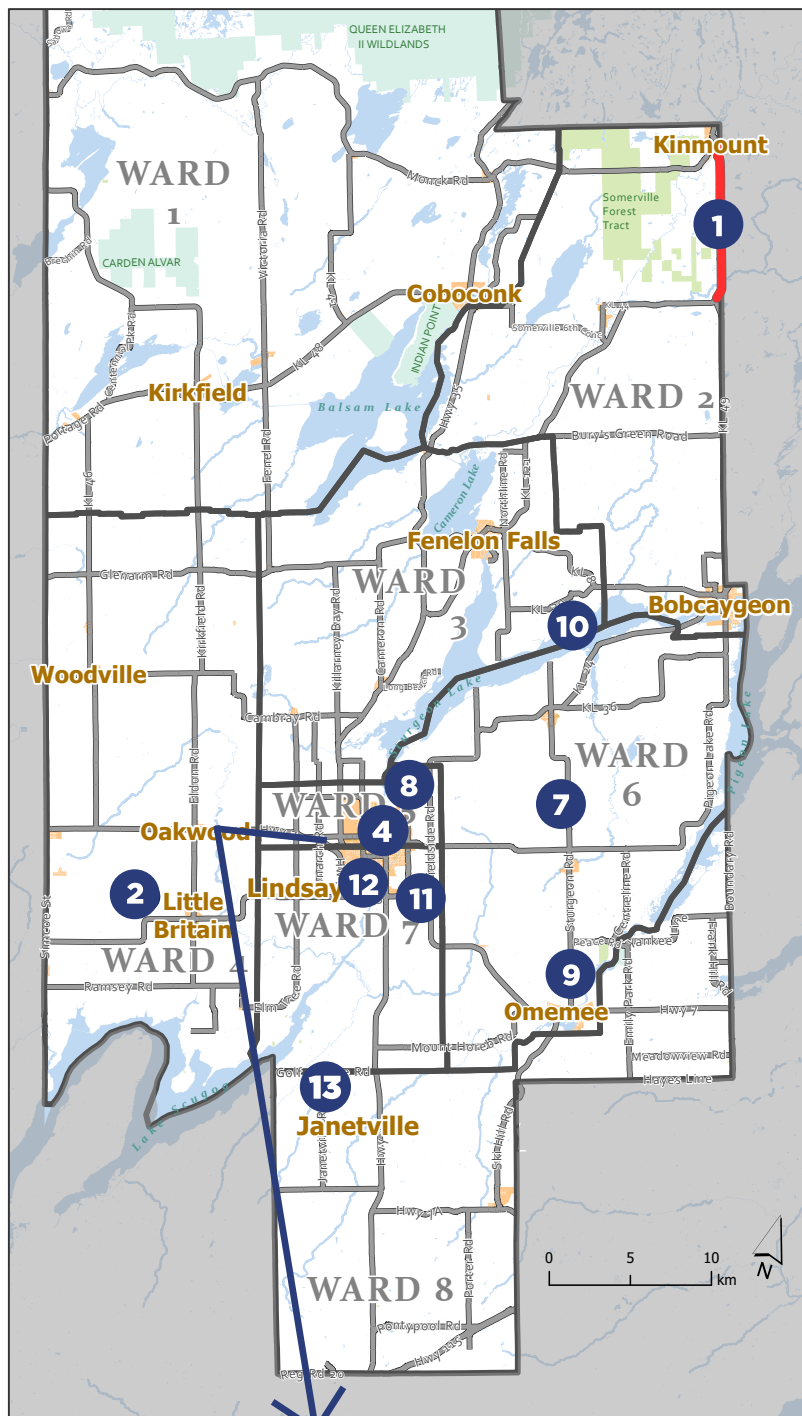
**Total Budget Requested:**  
**\$371,000**

**Total Budget Requested 2026:**  
**\$371,000**

## Capital Financing

Funding Source	2026
Asset Management. Reserve	\$185,500
DC Reserve	\$185,500

# 2026 Significant Project Map



## Project Name

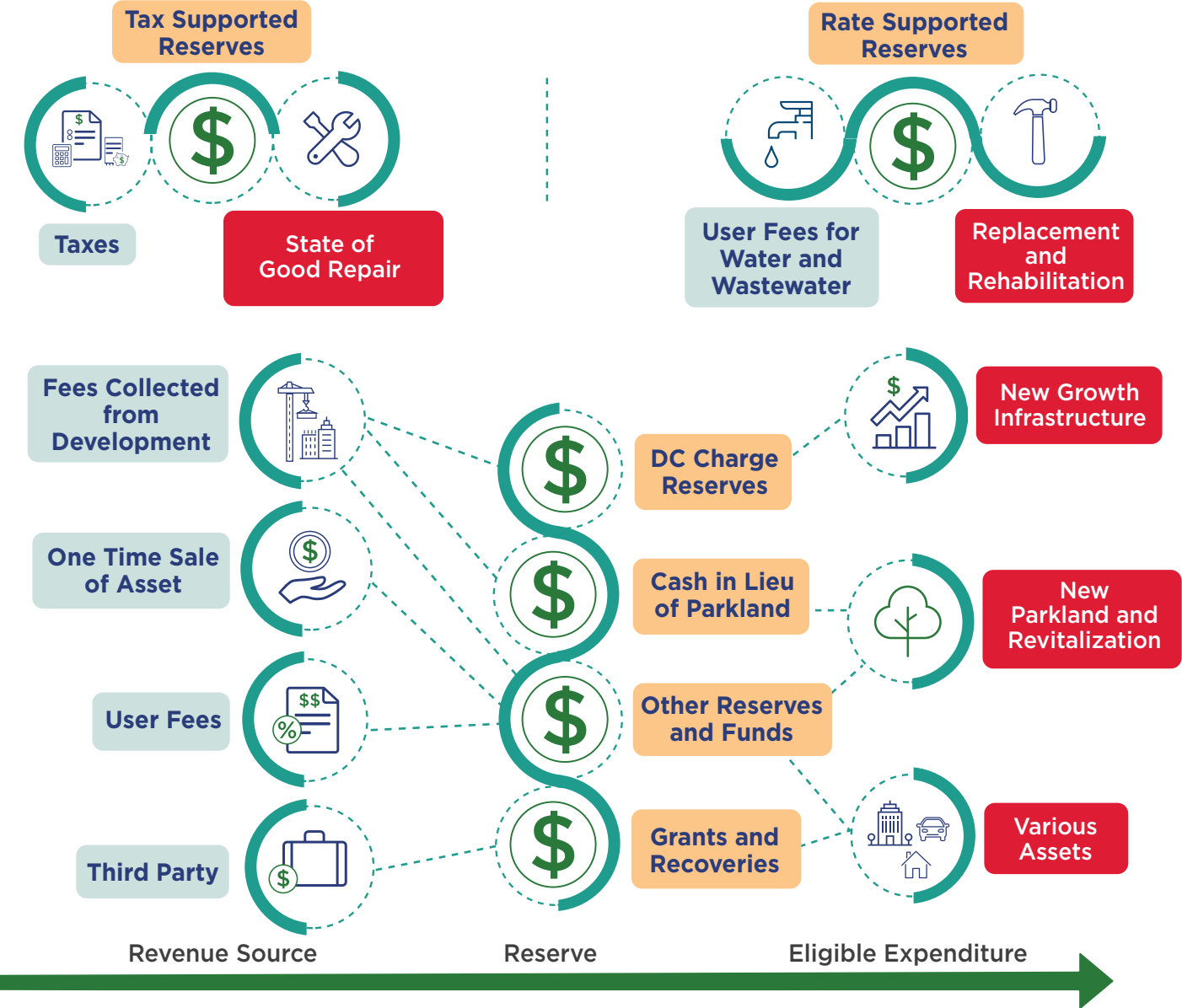
- 1** CKL Road 121 Resurfacing, \$4.5 million
- 2** Salem Road Resurfacing, \$1.1 million
- 3** St. Patrick Street Reconstruction, \$4.9 million
- 4** Colborne Street / William Street Intersection, \$2.7 million
- 5** Colborne Street / Lindsay Street Intersection, \$2.7 million
- 6** Colborne Street Bridge Construction, \$8 million
- 7** Mustang Drive Bridges, \$1.2 million
- 8** Lindsay-Ops Landfill Weigh Scales and Drop-Off Area, \$4.6 million
- 9** Emily-Omemee Arena Dressing Room and Lobby Renovations, \$6.8 million
- 10** MacAlpine Park Rehabilitation, \$638,000
- 11** Ops Park Redevelopment, \$7.2 million
- 12** Paramedic Service Headquarters and Fleet Centre Construction, \$11 million
- 13** Arbour Park Redevelopment, \$371,000

MSM: SRQ-33723

Map produced by GIS Group on: October 2025. Data obtained under license. Reproduction without permission is prohibited. This map is illustrative only. Do not rely on it as being a precise indicator of privately or publicly owned land, routes, locations or features, nor as a guide to navigation.

# Financing Sources

## Financing Sources Breakdown



# Financing Sources Descriptions

## Tax Supported Reserves

Tax Supported Reserves are used to fund the renewal of existing assets of City-owned infrastructure or to acquire new assets for which growth funding sources are not available. Project examples include facilities, roads, parks assets, and replacement of fleet vehicles and equipment. These reserves are primarily funded by property taxes collected by the municipality from taxpayers of Kawartha Lakes.

These reserves are built up by the transfer of tax dollars through the Operating Budget.

The reserves that make up the tax supported category for the scope of capital budget financing are the following:

- Asset Management Reserve
- Fleet Reserves
- Capital Contingency Reserve

## Canada Community Building Fund (CCBF)

This is a federal grant that trickles down to municipalities. The CCBF provides predictable, long-term, stable funding for Canadian municipalities to help build and revitalize public infrastructure while creating jobs and long-term prosperity.

There is flexibility for the municipality to select how this funding is allocated based upon 19 project categories: Public transit, wastewater infrastructure, drinking water, solid waste management, community energy systems, local roads and bridges, capacity building, highways, local and regional airports, short-line rail, short sea-shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sports, recreation and fire halls.

## Ontario Community Infrastructure Fund (OCIF)

This is a formula-based provincial grant for small, rural, and northern communities across Ontario. OCIF is meant to support capital construction of new core infrastructure, maintenance of core infrastructure, and debt-financing charges specifically associated with these two eligible expenditures. Core infrastructure intended to be funded by the grant includes roads, bridges, water and wastewater projects including sanitary and stormwater facilities

## Debenture Financing

Debt financing serves as an important tool for the City of Kawartha Lakes to support capital projects related to growth, asset replacement, and service enhancements.

Debt is most effectively used for capital investments that deliver benefits to residents over an extended period. By spreading the cost of these projects across their useful life, the City ensures fairness and financial prudence. Typically, debt is repaid over a 20 to 30-year term pending the useful life of the asset.

The City of Kawartha Lakes is committed to managing debt in a sustainable manner, ensuring that borrowing decisions do not compromise future financial stability or impose undue pressure on residents and businesses.

Debenture financing has been identified as a strategic funding source for large-scale priority projects where traditional funding is limited. These include:

- Major infrastructure renewal programs with long-term lifecycles, such as bridge rehabilitation and water/wastewater upgrades
- Development Charge (DC) projects that must be constructed ahead of revenue collection, such as new buildings and water and wastewater management facilities and fire stations
- Projects that generate future cost savings or efficiencies, such as energy retrofits and LED lighting upgrades

## Other Financing Sources

There are financing sources provided by external parties that are either obligatory or discretionary. These revenue streams are provided due to legislative or contractual obligations. These include grants and recoveries.



A photograph of a man, a woman, and a dog in a red canoe on a lake. The man is on the left, wearing a black shirt and a red life vest. The woman is on the right, wearing a blue shirt and an orange life vest. The dog is in the middle, wearing a red life vest. They are all smiling and looking towards the camera. The background shows a calm lake and some trees in the distance.

## Reserves

### Reserves and Reserve Funds

Reserves and Reserve Funds play a vital role in the financial sustainability for the City of Kawartha Lakes. These funds are governed by municipal policies and provincial legislation that ensure transparency, accountability, and adherence to financial guidelines.

To maintain compliance, all budget allocations to reserves and reserve funds are carefully monitored and require Council approval through the formal budget process. These funds aid the City in managing financial risks from unexpected events, maintain long-term fiscal stability, and support strategic capital investments.

### Operating Budget Reserve Funds

Operating Reserve Funds are used to support the City's day-to-day operations and essential services. They also serve as a financial buffer for emergencies, infrastructure support, budget stabilization, cash flow management, and future liabilities. By maintaining healthy operating reserves, the City ensures uninterrupted service delivery to residents and businesses.

### Capital Budget Reserve Funds

Capital Reserve Funds are dedicated to the development and renewal of long-term assets and infrastructure. These funds enable the City to plan and execute major capital projects—such as roads, facilities, and equipment—without causing sudden budget pressures or requiring immediate tax increases. While primarily funded through internal sources, capital reserves may also be supplemented by grants, donations, and other external contributions.

Council continues to build capital sustainability to fund the annual capital budget through the dedicated capital levy. This dedicated capital levy is financed by cumulative tax increases of 2% per annum from 2026 to 2035.

# Governance and Financial Planning

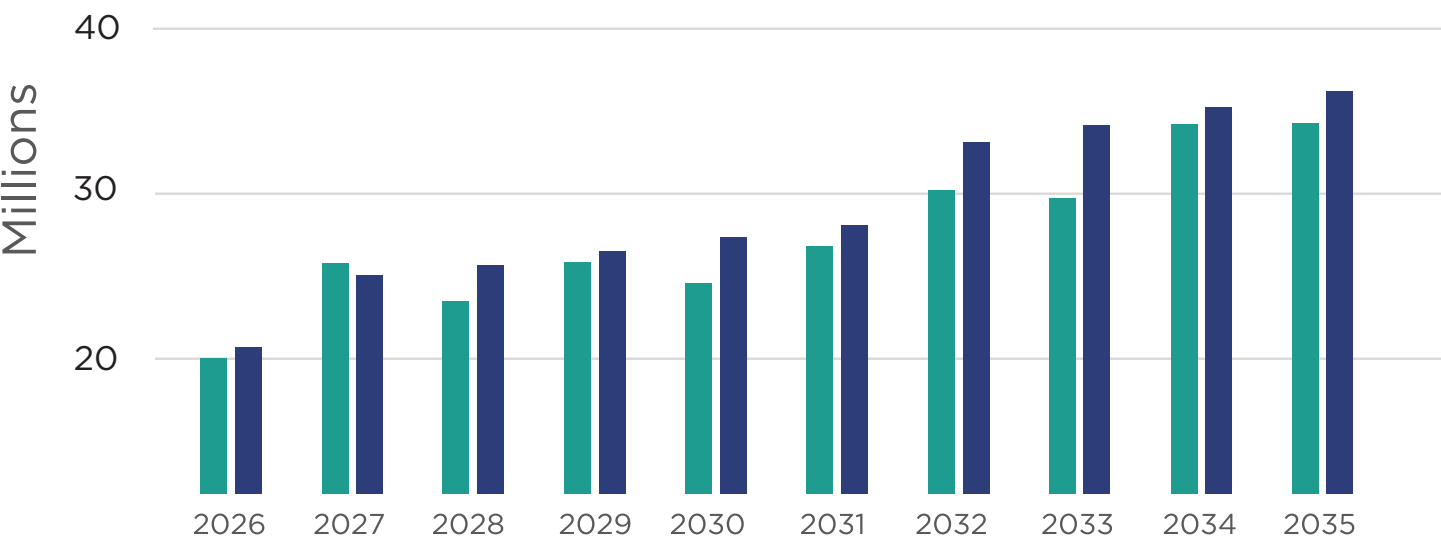
Reserves and Reserve Funds are established through City policies and provincial regulations to mitigate financial risk and manage operational uncertainty. They are a key indicator of the City’s overall financial health and are essential to long-term financial planning.

## Funding Sources Include:

- **Internal:** Budgeted contributions, annual surplus allocations, asset sales, and investment income
- **External:** Development Charges, user fees, government grants, and donations

The municipality’s long term financial planning principle is to review the financial position of the Reserves and Reserve Funds on a regular basis to ensure appropriate levels and financial sustainability to support the Asset Management Plan. Once the budget is approved, allocations to reserves are committed, and expenditures are drawn as capital projects progress. Any unspent but approved funding is earmarked within the reserve to prevent overcommitment and maintain accurate financial reporting.

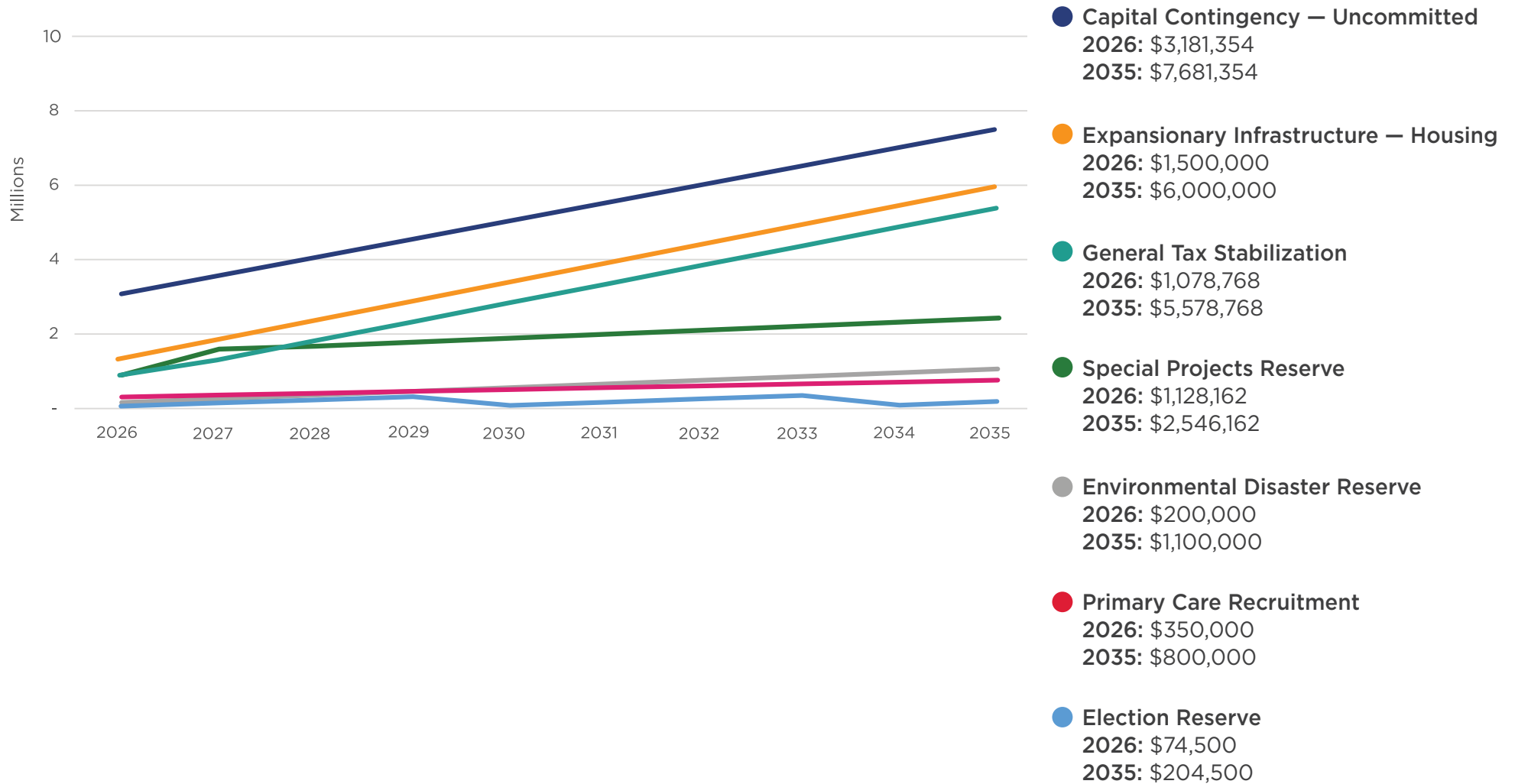
# Long-Term Development Charges Forecast



Forecasted collections are estimated to be 300 units in 2026 with steady growth reaching an estimated 400 units in 2035

Year	Contributions to Capital	Forecasted Development Charges Collections
2026	20,139,366	20,789,400
2027	25,774,520	24,981,929
2028	23,505,057	25,731,387
2029	25,922,795	26,503,328
2030	24,582,820	27,298,428
2031	26,891,908	28,117,381
2032	30,252,991	33,098,174
2033	29,663,629	34,091,120
2034	34,176,623	35,113,853
2035	34,221,047	36,167,269

# Longterm Reserve Strategy Projections



## Reserves and Deferred Revenue Summary

Reserves/Deferred Revenue Summary:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
Infrastructure Reserves	19,889,270	37,630,328	(1,370,550)	(40,333,425)	15,815,623
Stabilization Reserves	8,890,636	5,988,750	(5,168,805)	(200,000)	9,510,581
Contingency Reserves	6,730,281	250,000	(490,000)	0	6,490,281
Obligatory Reserves	7,595,863	27,680,098	(6,542,872)	(14,750,430)	13,982,659
Legacy C.H.E.S.T. Fund Reserves	23,959,134	0	0	0	23,959,134
Other Reserves	1,527,951	210,000	0	0	1,737,951
<b>Total - Reserves/Deferred Revenue Summary</b>	<b>68,593,135</b>	<b>71,759,176</b>	<b>(13,572,227)</b>	<b>(55,283,855)</b>	<b>71,496,229</b>

## Reserves and Deferred Revenue Detail

Infrastructure Reserve:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating	2026 Capital Transfer	2026 Forecasted Ending Balance
Fleet Reserve - Public Works	677,317	6,765,942	0	(7,288,230)	155,029
Fleet Reserve - Fire	494,618	1,750,000	0	(2,000,000)	244,618
Fleet Reserve - Ambulance	67,620	0	0	0	67,620
Fleet Reserve - Expansionary	500,000	0	0	0	500,000
Asset Management Reserve	558,731	20,862,497	0	(21,038,827)	382,401
Sewer Infrastructure Renewal Reserve	3,189,859	2,034,142	0	(3,163,712)	2,060,289
Water Infrastructure Renewal Reserve	7,352,488	4,173,541	0	(5,305,656)	6,220,373
Capital Contingency Reserve	7,048,637	2,044,206	(1,370,550)	(1,537,000)	6,185,293
<b>Total - Infrastructure Reserve</b>	<b>19,889,270</b>	<b>37,630,328</b>	<b>(1,370,550)</b>	<b>(40,333,425)</b>	<b>15,815,623</b>

Stabilization Reserve:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
Human Resources Stabilization Reserve	768,234	0	0	0	768,234
Election Reserve	272,255	70,000	(267,755)	0	74,500
Area Rate Stabilization Reserve	648,444	199,450	(51,500)	(200,000)	596,394
Water and Sewer User Rate Reserve	1,229,603	0	0	0	1,229,603
Property Development Reserve	1,583,329	1,223,750	(579,000)	0	2,228,079
City Heritage Reserve	80,728	0	0	0	80,728
DOOR Reserve	1,194,110	0	(150,000)	0	1,044,110
Environmental Disaster Recovery Reserve	100,000	100,000	0	0	200,000
Primary Care Recruitment and Retention	175,000	300,000	(125,000)	0	350,000
Library Reserve	544,452	0	(200,000)	0	344,452
Short Term Rental Reserve	230,674	0	0	0	230,674
General Tax Rate Stabilization Reserve	1,078,768	250,000	(100,000)	0	1,228,768
Human Services Rate Stabilization Reserve	1,360,347	0	0	0	1,360,347
Special Projects Stabilization Reserve	818,802	3,845,550	(3,845,550)	0	818,802
<b>Total - Stabilization Reserve</b>	<b>10,084,746</b>	<b>5,988,750</b>	<b>(5,318,805)</b>	<b>(200,000)</b>	<b>10,554,691</b>

Contingency Reserve:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
General Contingency Reserve	6,730,281	250,000	(490,000)	0	6,490,281
<b>Total - Contingency Reserve</b>	<b>6,730,281</b>	<b>250,000</b>	<b>(490,000)</b>	<b>0</b>	<b>6,490,281</b>



Obligatory Reserves:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
City Development Charge	0	20,789,400	(5,316,085)	(8,494,430)	6,978,885
City Wide Park Land in Lieu	943,758	900,000	0	(943,000)	900,758
Transit Dedicated Gas Tax	53,783	800,000	(850,000)	0	3,783
Canada Community Building Fund Reserve	921,486	5,190,698	0	(5,191,000)	921,184
Grant Island-Fenelon Twp	34,262	0	0	0	34,262
Building Reserve	3,983,492	0	(226,787)	(122,000)	3,634,705
Tree Canopy Reserve	464,972	0	0	0	464,972
<b>Total - Obligatory Reserve</b>	<b>6,401,753</b>	<b>27,680,098</b>	<b>(6,392,872)</b>	<b>(14,750,430)</b>	<b>12,938,549</b>

Legacy C.H.E.S.T. Fund Reserves:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
Lindsay C.H.E.S.T. Fund	20,971,882	0	0	0	20,971,882
Bobcaygeon C.H.E.S.T. Fund	2,987,252	0	0	0	2,987,252
<b>Total - Legacy C.H.E.S.T. Fund Reserves</b>	<b>23,959,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,959,134</b>

Other Reserves:	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
Fenelon Falls Powerlinks Reserve	1,504,258	210,000	0	0	1,714,258
Norland Dam Reserve	23,693	0	0	0	23,693
<b>Total - Legacy C.H.E.S.T. Fund Reserves</b>	<b>1,527,951</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>1,737,951</b>

Total - Reserves and Deferred Revenue Summary	2025 Forecasted Ending Balance	2026 Forecasted Contributions	2026 Operating Transfer	2026 Capital Transfer	2026 Forecasted Ending Balance
	68,593,135	71,759,176	(13,572,227)	(55,283,855)	71,496,229

Reserve contributions made to Capital programs are committed in full upon adoption of the Capital Budget. In accordance with the Capital Close policy, Capital programs have two year lifespan. However Obligatory contributions are withdrawn from the reserve based on actual expenditures incurred.

# Financial Policies

The Council Policies of the City of Kawartha Lakes provide the framework for how the municipality manages its financial resources, assets, and community investments. These policies shape everything from long-term asset management and debt planning to day-to-day procurement, reserve management, and community partnership funding. Together, they ensure that budgeting decisions are made in a consistent, transparent, and sustainable way—balancing regulatory requirements, fiscal responsibility, and community priorities. By guiding how funds are raised, allocated, and invested, these policies directly influence the City’s ability to deliver services, maintain infrastructure, and plan for future growth.

For more information and to view the full text of each Council Policy, please visit the City of Kawartha Lakes Council Policies webpage at: [www.kawarthalakes.ca/government-administration/mayor-and-council/council-policies](http://www.kawarthalakes.ca/government-administration/mayor-and-council/council-policies)

## Asset Retirement Obligation Policy (CP2024-007)

Requires the City to recognize and report costs related to retiring or disposing of assets when there is a legal or constructive obligation. Ensures these future obligations are factored into financial statements, budgets, and long-term planning.

## Budget Policy (CP2021-014)

Defines how the City prepares, approves, monitors, and amends its operating and capital budgets. Requires capital expenditures to align with asset strategy and links budgeting with reserves and contingencies.

## Community Partnership and Development Fund Program Policy (CP2021-009)

Provides grants or funding support to community organizations or initiatives that align with municipal goals. Includes eligibility criteria, evaluation, reporting, and accountability.

## Financial Management Policy (CP2021-018)

Outlines acceptable debt levels, borrowing practices, debt servicing limits, and when/why the City may issue debt. Helps ensure responsible use of debt to fund infrastructure or other priorities. Specifies how the City may invest surplus or reserve funds. Balances safety, liquidity, and yield while ensuring compliance with municipal and provincial regulations.

## Fenelon Falls Powerlinks Fund Disbursement Policy (CP2021-012)

Governs how funds from the Fenelon Falls “Powerlinks” program are allocated. Defines eligible uses, approval requirements, and administrative controls for distributing funds. Procurement Policy (CP2023-001)

Provides the framework and rules for purchasing goods, services, and construction. Emphasizes fairness, transparency, competition, and value for money. Ensures compliance with legislation and internal controls.

## Operating Surplus Disposition Policy (CP2024-009)

Defines a standard approach to addressing operating budget surpluses to increase flexibility to address uncontrollable external factors and provide a mitigation strategy to respond to future needs.

\*Will be combined with the Budget Policy in 2026

## **Strategic Asset Management Policy (CP2019-003)**

Sets principles for managing infrastructure and capital assets in a sustainable, long-term way. Links asset decisions to corporate strategy, risk, lifecycle costs, and service levels. Meets Ontario Regulation 588/17 requirements.

## **Sustainable Procurement Policy (CP2020-002)**

Encourages purchasing practices that consider environmental, social, and economic sustainability in addition to cost. Promotes fair competition, local support where practical, and reduced environmental impacts.

## **50/50 Community Project Capital Funding Initiative (CP2021-010)**

Cost-sharing program where projects are funded equally by the City and community partners. Establishes criteria, application process, and oversight of funded projects.

# **Plans Relating to Growth**

The City develops plans and completes reports and studies to improve and support the Kawartha Lakes community. These documents provide staff with specific goals and actions to achieve those goals.

All the following plans have also been reviewed and help inform the Budget. For a copy of each of the plans, please visit [www.kawarthalakes.ca/plans](http://www.kawarthalakes.ca/plans).

## **Official Plan**

The Official Plan identifies new housing, industry, building and retail that can be developed, identifies protected lands and assists in development of roads, watermains, sewers, parks and schools. The Official Plan also includes secondary plans for Bobcaygeon, Fenelon Falls, Lindsay, Omemee and Woodville.

## **Master Fire Plan**

The Master Fire Plan for Kawartha Lakes Fire Rescue Service (KLFRS) reviews and identifies current and probable community fire risks and needs over the next 10 years. The plan examines and researches all aspects of KLFRS operations including planning, fire prevention, training and education, communications, apparatus and equipment, maintenance, human resources, station suitability (accommodations) and locations, budgets and large-scale emergency preparedness.

## **Paramedic Service Master Plan**

The Paramedic Service Master Fire Plan is a 10-year roadmap for delivering high-quality, sustainable emergency medical services in Kawartha Lakes, aligning resources, infrastructure, and staffing with the community's current and future needs. First published in 2021 and refreshed in 2024 to reflect updated data and emerging service models, it guides decision making and strategic investment in staffing, infrastructure, and system design to improve patient outcomes, expand care models, and enhance deployment and operations.

## **Lindsay Transit Master Plan**

The Lindsay Transit Master Plan reviews and identifies improvements to service reliability and accessibility, expand transit's reach within the City where supported by a sound business case and identify alternatives to improve upon the existing routes and route network design. A 10-year transit asset management plan was also developed.

## Public Library Strategic Plan

The Public Library Strategic Plan provides a road map to address the Library service requirements of residents by providing direction regarding facilities, services, programs, technology, staffing and resources to continue to meet future needs.

## Municipal Accessibility Master Plan

The Municipal Accessibility Master Plan addresses the accessibility of services to help improve inclusion across the City benefiting all residents, visitors and employees.

## Roads Depot Master Plan

The Roads Depot Master Plan reviews the current network design of Roads and Fleet Maintenance Depots and assesses their ability to meet the growing demand efficiently and effectively for services and legislative requirements over the next 25 years.

## Housing and Homelessness Plan

The Housing and Homelessness Plan established priorities for housing and homelessness services based on targeted consultations and research. The Plan addresses the current and future housing needs.

# Master Plans and Strategies

- 5-Year Children's Services Plan
- Active Transportation Master Plan
- Archaeological Management Plan
- Asset Management Plan
- Bridge and Culvert Structures Study
- Community Improvement Plan
- Corporate Communications Strategy
- Cultural Master Plan
- Customer Experience Strategy
- Destination Development Plan
- Development Charges Background Study
- Diversity, Equity and Inclusion Action Plan
- Downtown Parking Strategy
- Economic Development Strategy
- Fire Master Plan
- Growth Management Strategy
- Information Technology Strategic Plan
- Integrated Community Sustainability Plan
- Integrated Waste Management Strategy
- Kawartha Lakes Agriculture and Food Action Plan
- Library Master Plan
- Long Term Financial Plan 2022-2031
- Municipal Housing Pledge and Target
- Paramedic Service Master Plan
- Parks and Recreation Strategic Plan
- People Strategy
- Roads Needs Study
- Roads Operations Master Plan
- Social Services Plan
- Trails Master Plan
- Transit Master Plan
- Transportation Master Plan
- Victoria Manor Facility Master Plan
- Water and Wastewater Master Servicing Plan
- Water-Wastewater Rate Study



# 2026 Operating Budget





# 2026 Budget Overview (Corporate Items)

## 2026 Corporate Items Operating Budget

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

### Revenue

Tax Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Taxation	(146,672)	(156,383)	(158,377)	(171,318)	(12,941)	8%
School Board Taxation	(26,046)	(26,172)	(26,905)	(26,905)	0	
School Board Payments	26,046	26,172	26,905	26,905	0	
<b>Total - Tax Revenues</b>	<b>(146,672)</b>	<b>(156,383)</b>	<b>(158,377)</b>	<b>(171,318)</b>	<b>(12,941)</b>	<b>8%</b>

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(8,680)	(17,699)	(9,365)	(9,903)	(538)	6%
<b>Total - Grants</b>	<b>(8,680)</b>	<b>(17,699)</b>	<b>(9,365)</b>	<b>(9,903)</b>	<b>(538)</b>	<b>6%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interest Income	(2,688)	(506)	(3,100)	(3,400)	(300)	10%
Penalties and Interest on Taxes	(1,660)	(874)	(1,700)	(1,700)	0	
Restricted Amounts Earned	(1,226)	(473)	(943)	(3,638)	(2,695)	286%
Donations and Other Revenue	(380)	0	(30)	(30)	0	
<b>Total - Other Revenues</b>	<b>(5,954)</b>	<b>(1,853)</b>	<b>(5,773)</b>	<b>(8,768)</b>	<b>(2,995)</b>	<b>52%</b>

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

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Finance Services	(10)	0	0	0	0	
Sales	(19)	0	0	0	0	
Other Recoveries	(262)	(137)	(210)	(210)	0	
<b>Total - User Fees, Licenses and Fines</b>	<b>(291)</b>	<b>(137)</b>	<b>(210)</b>	<b>(210)</b>	<b>0</b>	

Prior Years (Surplus) Deficit	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
<b>Total - Prior Years (Surplus) Deficit</b>	<b>(2,822)</b>	<b>1,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	(1,382)	480	0	0	0	
Employer Paid Benefits	4	88	0	0	0	
<b>Total - Salaries, Wages and Benefits</b>	<b>(1,377)</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	0	0	0	0	0	
Postage, Printing, Office Supplies	24	1	0	0	0	
Operating Materials and Supplies	9	0	0	0	0	
Advertising and Promotion	17	8	0	0	0	
Utilities and Fuels	7	4	8	8	0	3%
Material and Equipment Charges	0	184	0	0	0	
<b>Total - Materials, Training, Services</b>	<b>58</b>	<b>197</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>3%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	277	39	0	0	0	
General Contracted Services	0	11,692	0	0	0	
Environmental Contract Services	0	1	0	0	0	
Building Maintenance	0	25	0	0	0	
Grounds Maintenance	0	33	0	0	0	
<b>Total - Contracted Services</b>	<b>277</b>	<b>11,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Rents and Insurance Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	17	0	0	0	0	
<b>Total - Rents and Insurance</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Interest on Long Term Debt	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Debenture Interest	1,540	699	1,826	2,057	231	13%
<b>Total - Interest on Long Term Debt</b>	<b>1,540</b>	<b>699</b>	<b>1,826</b>	<b>2,057</b>	<b>231</b>	<b>13%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Debenture Principal	7,495	3,782	7,729	7,702	(27)	(0%)
Financial Charges	23	44	10	50	40	400%
Tax Adjustments	453	452	803	643	(160)	(20%)
<b>Total - Debt, Lease and Financial</b>	<b>7,972</b>	<b>4,279</b>	<b>8,542</b>	<b>8,395</b>	<b>(147)</b>	<b>(2%)</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organizations	724	78	0	175	175	
Donation to Community Groups	0	584	514	673	159	31%
MPAC Fees	1,385	677	1,412	1,455	42	3%
<b>Total - Transfer to External Clients</b>	<b>2,109</b>	<b>1,339</b>	<b>1,926</b>	<b>2,302</b>	<b>376</b>	<b>20%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(797)	(797)	
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(797)</b>	<b>(797)</b>	



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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Own Fund Transfers	256	0	0	0	0	
Interdepartmental Charges	(627)	(310)	(611)	(615)	(4)	1%
Fleet Internal Operating Charges	1,719	(331)	(689)	0	689	(100%)
Municipal Taxes	54	54	55	56	2	3%
<b>Total - Interfunctional Adjustments</b>	<b>1,402</b>	<b>(587)</b>	<b>(1,246)</b>	<b>(558)</b>	<b>687</b>	<b>(55%)</b>

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	19,495	21,581	20,640	27,993	7,478	36%
<b>Total - Transfers to Reserves</b>	<b>19,495</b>	<b>21,581</b>	<b>20,640</b>	<b>27,993</b>	<b>7,478</b>	<b>36%</b>

Total - Corporate Items Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	(132,926)	(135,066)	(142,030)	(150,798)	(8,643)	6%



## Mayor and Council

### Who?

As a single-tier municipality, Kawartha Lakes is governed by City Council consisting of the Mayor and one councillor from each of the City's eight wards. Residents elect members of Council to serve four-year terms in office. Council elects a Deputy Mayor each year.

### What?

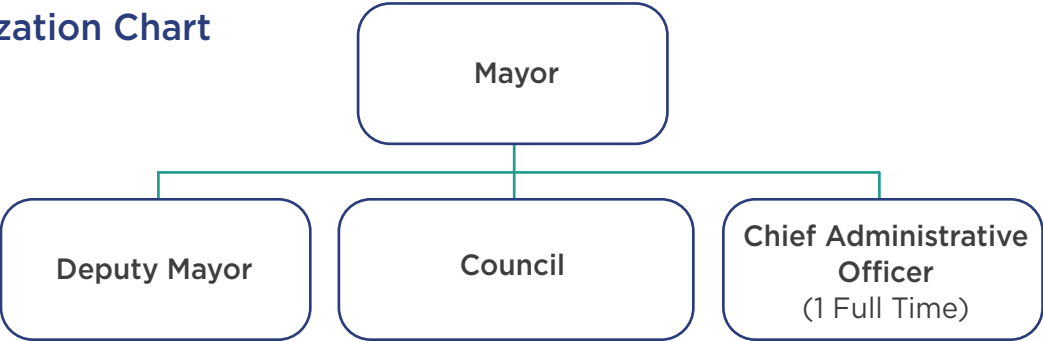
Council makes decisions to help ensure the services offered by the municipality meet the needs of the community. Council annually adopts the municipal budget to resource and fund needed and wanted programs and services. Council establishes and approves policy to guide municipal operations and administration and establishes service levels.

### How?

Council governs the municipality, adopting by-laws and policies that deal with issues concerning the community and act as stewards for their ward and constituents. To ensure accountability and transparency, Council meetings are open to the public and live streamed on YouTube.

# Structure

## Organization Chart



### 2025 Accomplishments

- Substantial completion of the Summit Wellness Centre construction project, in partnership with the local Chamber of Commerce
- Completion of the Deputy Mayor’s Customer Service Initiative (2024-25)
- Invested in After-Hours Clinics and other Primary Care services, and advanced practitioner recruitment and retention
- Adopted a new 10-year comprehensive Long-Term Financial Plan
- Navigated and communicated 2025 Ice Storm and Wildfires response and recovery



### 2026 Priorities

- Develop and launch the City’s Climate Change Strategy
- Lead and support the celebrations for the City’s 25th anniversary
- Refresh the Community Safety and Well-Being Plan, in alignment with the **Vital Signs** program
- Continued review and investment in health and primary care supports

## Current Councillor Contact Information



**Mayor Doug Elmslie**

705-324-9411 ext. 1310  
delmslie@kawarthalakes.ca



**Councillor Emmett Yeo** (Ward 1)

705-324-9411 ext. 3801  
eyeo@kawarthalakes.ca



**Councillor Pat Warren** (Ward 2)

705-324-9411 ext. 3802  
pwarren@kawarthalakes.ca



**Councillor Mike Perry** (Ward 3)

705-324-9411 ext. 3803  
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**Councillor Dan Joyce** (Ward 4)

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djoyce@kawarthalakes.ca



**Councillor Mark Doble** (Ward 5)

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mdoble@kawarthalakes.ca



**Councillor Ron Ashmore** (Ward 6)

705-324-9411 ext. 3806  
rashmore@kawarthalakes.ca



**Charlie McDonald** (Ward 7)

705-324-9411 ext. 3807  
cmmcdonald@kawarthalakes.ca



**Deputy Mayor Tracy Richardson**

Councillor (Ward 8)  
705-324-9411 ext. 3808  
trichardson@kawarthalakes.ca

# Mayor and Council Department Operating Budget

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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	531	268	546	554	9	2%
Employer Paid Benefits	62	30	66	60	(6)	(10%)
<b>Total - Salaries, Wages and Benefits</b>	<b>593</b>	<b>298</b>	<b>612</b>	<b>614</b>	<b>2</b>	<b>0%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Council Expenses	41	29	63	63	0	0%
Telephone and Office Services	1	0	1	1	0	0%
Postage, Printing, Office Supplies	0	0	0	0	0	0%
Advertising and Promotion	8	8	13	13	0	0%
<b>Total - Materials, Training, Services</b>	<b>49</b>	<b>37</b>	<b>76</b>	<b>76</b>	<b>0</b>	<b>0%</b>

Total - Mayor and Council Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	642	335	688	691	2	0%





## Chief Administrative Officer (CAO)

### Who?

The Office of the Chief of Administrative Officer (CAO) is comprised of the CAO and administration staff, the City Clerk's Office, including Municipal Law Enforcement and Licensing and Records and Archives Divisions, and Legal Services, including Realty Services, Provincial Offences (Courts Administration) and Insurance and Risk Management Divisions.

### What?

The CAO provides overall direction to staff, leads the senior management team, and is responsible to Council for the efficient management of the municipal administration.

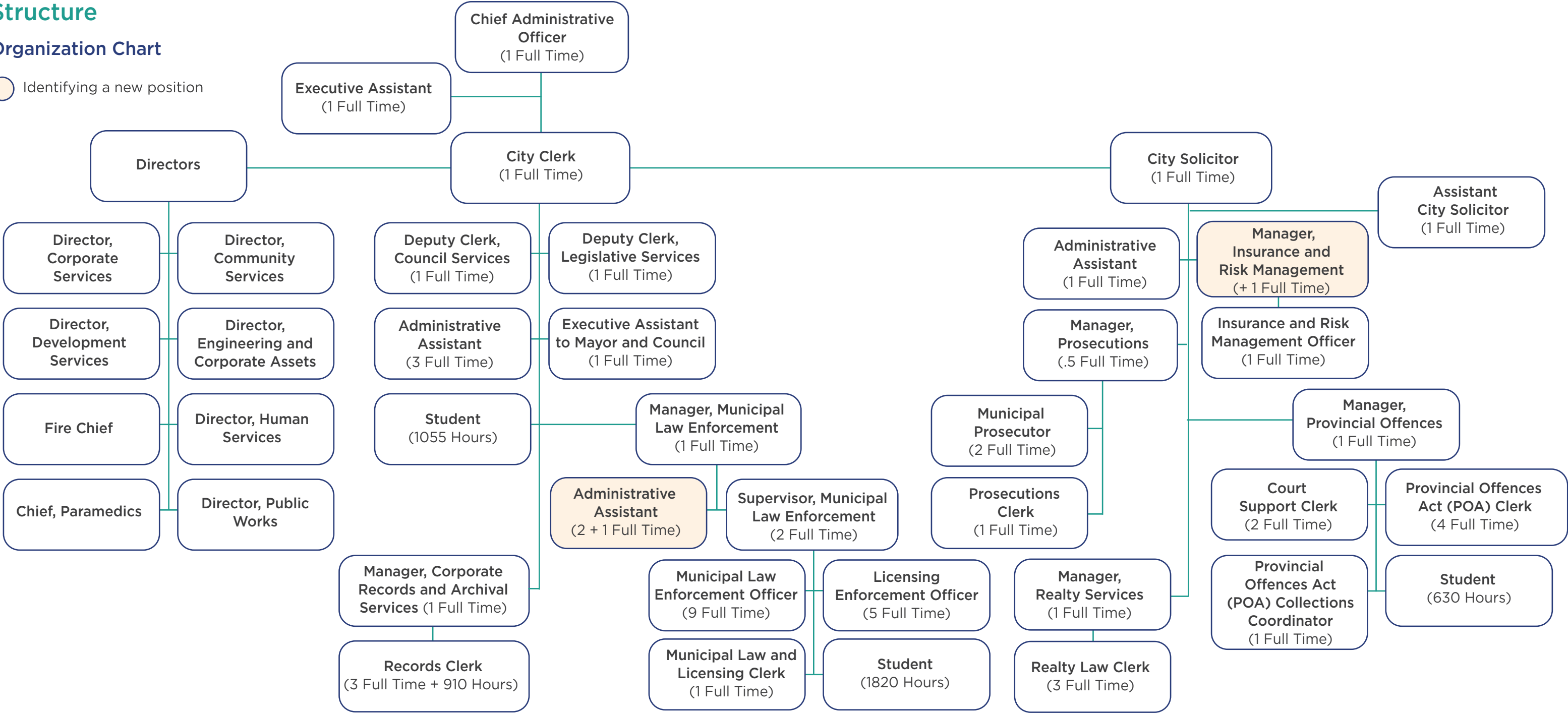
### How?

The CAO Department provides advice to Council, leadership, advice and support to senior staff and the municipality's departments, ensuring compliance with legislation.

Structure

Organization Chart

Identifying a new position



Personnel Breakdown:  
Department



Full Time Staff

2025: 52  
2026: 54



Additional Hours

2025: 1,885  
2026: 1,885



Student Hours

2025: 3,505  
2026: 3,505

Director's salaries, wages, benefits and headcounts are captured in the Department's operating budgets. In some cases director's salaries can be captured and divided between the divisions within a department.

## Chief Administrative Officer (CAO) Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(11)	(2)	(11)	(166)	(155)	1409%
User Fees, Licenses and Fines	(3,885)	(1,517)	(3,299)	(4,396)	(1,097)	33%
<b>Total - Revenue</b>	<b>(3,896)</b>	<b>(1,519)</b>	<b>(3,310)</b>	<b>(4,562)</b>	<b>(1,252)</b>	<b>38%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	5,135	2,962	5,726	6,820	1,094	19%
Materials, Training, Services	326	237	394	394	(0)	(0%)
Contracted Services	711	439	984	936	(48)	(5%)
Rents and Insurance	3,592	2,759	3,278	3,232	(46)	(1%)
Debt, Lease and Financial	43	24	38	37	(1)	(2%)
Transfer to External Clients	456	154	327	362	35	11%
Budget Efficiency	0	0	0	(493)	(493)	0%
Interfunctional Adjustments	(442)	(58)	(167)	(147)	20	(12%)
Transfers to Reserves	1,599	519	794	1,019	225	28%
<b>Total - Expenses</b>	<b>11,420</b>	<b>7,036</b>	<b>11,373</b>	<b>12,159</b>	<b>787</b>	<b>7%</b>

Total - CAO Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	7,524	5,517	8,063	7,597	(465)	(6%)





# Administration Division

## Overview

Provides support across the various functions under the CAO's Office, performing the administrative activities and procedures necessary for the Department's operational needs. Serves as liaison between City Council and the City's administration, and acts as a City ambassador and liaison to upper levels of government and external partners and stakeholders.



### 2025 Accomplishments

- Continued implementation of the City's Housing Pledge
- Led the Emergency Operations Committee for the Spring Ice Storm response and City-wide recovery efforts



### 2026 Priorities

- Create and support structure realignment of a new Department (Victoria Manor)
- Facilitate the completion of all Council policies review and associated Management Directives for this term of Council
- Continue monitoring of the City's Housing Pledge



### 2026 Key Performance Indicators

- 100% of council policies and management directives reviewed and updated
- Review, refresh and update the 2022-2025 Community Safety and Well-Being Plan
- Update on the implementation of the City's 2024-2027 Strategic Plan:

Strategic Priority	Completed	Ongoing	In Progress	Not Started
Healthy Environment	4	9	9	3
Exceptional Quality of Life	13	11	25	1
Vibrant and Growing Economy	17	8	12	2
Good Government	32	10	34	6
Total	66	38	80	12

**Total of 196 actions.**

Above is mid-term progress report, provided August, 2025.

### 2026 Targets:

- Minimum 50% of total actions completed (98)
- All actions started.

The Senior Management Team (SMT) has committed to establishing and championing Corporate Priorities, namely Climate Change, Customer Service Experience and Digital Transformation & Modernization, in alignment with actions committed to in the Strategic Plan.

## Personnel Breakdown



### Full Time Staff

2025: 2

2026: 2



## Administration Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	332	186	351	371	20	6%
Employer Paid Benefits	77	47	85	94	9	11%
<b>Total - Salaries, Wages and Benefits</b>	<b>410</b>	<b>234</b>	<b>436</b>	<b>465</b>	<b>29</b>	<b>7%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	9	6	16	15	(1)	(9%)
Corporate Training	0	0	4	0	(4)	(100%)
Telephone and Office Services	1	0	2	0	(2)	(100%)
Postage, Printing, Office Supplies	4	3	4	4	1	21%
Advertising and Promotion	71	75	85	85	0	0%
Capital Out of Operations	8	0	5	5	0	0%
<b>Total - Materials, Training, Services</b>	<b>93</b>	<b>84</b>	<b>116</b>	<b>109</b>	<b>(6)</b>	<b>(6%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	4	3	(1)	(13%)
<b>Total - Contracted Services</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>(1)</b>	<b>(13%)</b>

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

Rents and Insurance Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	0	0	2	0	(2)	(100%)
<b>Total - Rents and Insurance</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>(2)</b>	<b>(100%)</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(13)	(13)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13)</b>	<b>(13)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(34)	(17)	(34)	(41)	(7)	22%
<b>Total - Interfunctional Adjustments</b>	<b>(34)</b>	<b>(17)</b>	<b>(34)</b>	<b>(41)</b>	<b>(7)</b>	<b>22%</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	468	300	523	523	0	0%



# Legal Services Division

## Overview

Provides legal advice and support to Departments and Council on various municipal legal matters. The Legal Services Division also consists of the Provincial Offences Administration (POA) Office, Realty Services and Insurance and Risk Management.



## 2025 Accomplishments

- Provided advice to Coboconk, Norland and Area Chamber of Commerce in support of the Summit Wellness Centre construction project
- Recovered revenue \$1.58M through Provincial Offences
- Generated approximately \$110,000 in land sales
- Supported ongoing cyber security risk management initiatives



## 2026 Priorities

- Co-lead the Corporate Climate Change Program
- Drive digital transformation in Provincial Offences
- Acquire land to support municipal infrastructure improvements and advance master plans
- Increase digital case processing rate to support digital transformation

## Personnel Breakdown



### Full Time Staff

2025: 19  
2026: 20



### Student Hours

2025: 630  
2026: 630

## Legal Services Division Operating Budget

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

### Revenue

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(7)	(1)	(114)	(7)	107	(94%)
Finance Services	(1)	(0)	(1)	0	1	(100%)
Parks and Rec Rental Fees	(35)	(34)	(36)	(36)	0	0%
Facilities Rental and Leases	(114)	(73)	(85)	(108)	(23)	26%
POA Fines	(1,581)	(785)	(1,760)	(1,900)	(140)	8%
Sales	0	(38)	(200)	(1,200)	(1,000)	500%
Other Recoveries	(1,115)	(28)	(165)	(100)	65	(39%)
<b>Total - User Fees, Licenses and Fines</b>	<b>(2,854)</b>	<b>(960)</b>	<b>(2,361)</b>	<b>(3,351)</b>	<b>(990)</b>	<b>42%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,451	857	1,725	1,879	154	9%
Employer Paid Benefits	442	277	479	585	106	22%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,893</b>	<b>1,134</b>	<b>2,204</b>	<b>2,464</b>	<b>260</b>	<b>12%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	25	17	30	33	3	10%
Telephone and Office Services	11	3	13	5	(8)	(61%)
Postage, Printing, Office Supplies	29	17	31	27	(4)	(14%)
Advertising and Promotion	0	2	5	5	0	0%
Capital Out of Operations	0	0	1	1	0	0%
<b>Total - Materials, Training, Services</b>	<b>65</b>	<b>40</b>	<b>79</b>	<b>70</b>	<b>(9)</b>	<b>(11%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	587	231	671	414	(258)	(38%)
General Contracted Services	0	0	0	0	0	0%
Protection Contracted Services	8	3	7	7	0	0%
Building Maintenance	1	9	1	19	18	1750%
<b>Total - Contracted Services</b>	<b>596</b>	<b>244</b>	<b>680</b>	<b>440</b>	<b>(240)</b>	<b>(35%)</b>

Rents and Insurance Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	116	61	125	40	(85)	(68%)
Equipment Rental	0	0	1	0	(1)	(100%)
Insurance	3,476	2,698	3,150	3,192	42	1%
<b>Total - Rents and Insurance</b>	<b>3,592</b>	<b>2,759</b>	<b>3,276</b>	<b>3,232</b>	<b>(44)</b>	<b>(1%)</b>



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

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	37	21	33	30	(3)	(8%)
<b>Total - Debt, Lease and Financial</b>	<b>37</b>	<b>21</b>	<b>33</b>	<b>30</b>	<b>(3)</b>	<b>(8%)</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Prov-Victim Surcharge	249	109	192	200	8	4%
Transfer to Prov-Dedicated Fines	56	14	55	55	0	0%
Local Service Agreement Transfer	16	1	20	15	(5)	(25%)
<b>Total - Transfer to External Clients</b>	<b>321</b>	<b>124</b>	<b>267</b>	<b>270</b>	<b>3</b>	<b>1%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(264)	(264)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(264)</b>	<b>(264)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(502)	(103)	(254)	(223)	31	(12%)
<b>Total - Interfunctional Adjustments</b>	<b>(502)</b>	<b>(103)</b>	<b>(254)</b>	<b>(223)</b>	<b>31</b>	<b>(12%)</b>

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

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	1,297	547	724	1,224	500	69%
<b>Total - Transfers to Reserves</b>	<b>1,297</b>	<b>547</b>	<b>724</b>	<b>1,224</b>	<b>500</b>	<b>69%</b>

Total - Legal Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	4,445	3,806	4,647	3,892	(755)	(16%)



# Office of the City Clerk Division

## Overview

Responsible for all statutory duties sanctioned by the Province of Ontario including the management of City records and archives, responding to requests made under the Municipal Freedom of Information and Protection of Privacy Act, registration of Vital Statistics and administration of Provincially legislated programs and services. The City Clerk acts as the Secretariat to Council and its Committees, the Returning Officer for Municipal Elections, and as the Signing Officer for the municipality.



## 2025 Accomplishments

- Successful implementation of Ward 5 By-Election
- Improved electronic processes for Freedom of Information requests
- Completed the Council Policy Review
- Advanced planning for City’s 25th anniversary
- Repatriated 13 linear meters of Fenelon Township archival records from the Archives of Ontario
- Repatriated 15 linear meters of archival records from Trent University



## 2026 Priorities

- Prepare and implement the 2026 Municipal Election
- Continue enhancing electronic processes to improve customer service
- Complete the Council Policy Review for this term of Council
- Implement the City’s 25th Anniversary celebrations



## 2026 Key Performance Indicators

- 100% of council policies reviewed and updated


## Personnel Breakdown



**Full Time Staff**  
2025: 11  
2026: 11



**Additional Hours**  
2025: 910  
2026: 910



**Student Hours**  
2025: 1,055  
2026: 1,055

## Office of the City Clerk Division Operating Budget

## Revenue

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

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Federal Grants	(10)	(2)	(11)	(11)	0	0%
<b>Total - Grants</b>	<b>(10)</b>	<b>(2)</b>	<b>(11)</b>	<b>(11)</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(164)	(30)	(88)	(118)	(30)	33%
Police Services Fees	(0)	0	(0)	(0)	0	0%
Permits	(59)	(26)	(60)	(60)	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(223)</b>	<b>(56)</b>	<b>(148)</b>	<b>(178)</b>	<b>(30)</b>	<b>20%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	872	514	1,004	1,098	95	9%
Employer Paid Benefits	265	152	272	313	41	15%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,138</b>	<b>666</b>	<b>1,275</b>	<b>1,411</b>	<b>136</b>	<b>11%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	11	13	17	22	5	31%
Telephone and Office Services	2	1	3	2	(1)	(20%)
Postage, Printing, Office Supplies	35	24	32	38	6	17%
Operating Materials and Supplies	0	0	0	5	5	0%
Advertising and Promotion	2	4	6	23	17	283%
<b>Total - Materials, Training, Services</b>	<b>51</b>	<b>41</b>	<b>57</b>	<b>90</b>	<b>32</b>	<b>56%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	61	83	70	265	195	276%
General Contracted Services	1	0	1	1	1	100%
<b>Total - Contracted Services</b>	<b>62</b>	<b>83</b>	<b>71</b>	<b>266</b>	<b>195</b>	<b>275%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	1	0	0	1	1	0%
<b>Total - Debt, Lease and Financial</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0%</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Livestock Evaluation Claims	135	30	60	92	32	53%
<b>Total - Transfer to External Clients</b>	<b>135</b>	<b>30</b>	<b>60</b>	<b>92</b>	<b>32</b>	<b>53%</b>



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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(94)	(94)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(94)</b>	<b>(94)</b>	<b>0%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	71	(29)	70	(198)	(268)	(383%)
<b>Total - Transfers to Reserves</b>	<b>71</b>	<b>(29)</b>	<b>70</b>	<b>(198)</b>	<b>(268)</b>	<b>(383%)</b>

Total - Office of the Clerk Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	1,225	734	1,374	1,379	5	0%



# Municipal Law Enforcement and Licensing Division

## Overview

Provides investigation and law enforcement services for all divisions of the Corporation. The Municipal Law Enforcement and Licensing services include administration and enforcement of many of the regulatory municipal by-laws and certain Provincial statutes. These include municipal licensing, property standards, zoning, animal control, noise, parking control and alteration of grade.



## 2025 Accomplishments

- Secured multi-year grant funding specific to support Short Term Rental (STR) program and enforcement services
- Secured the Animal Pound Services Agreement (with multi-year options), restarted the TNRM (trap, neuter and release) program including colony management, and the Feral Cat Policy
- Partnered with Human Services, Parks and Recreation, and other agencies to establish multi-agency homelessness encampment protocols



## 2026 Priorities

- Review and implement a new city-wide sign by-law
- Partner internally to review the Administrative Monetary Penalty System (AMPS) as an enforcement option
- Continue implementing customer citizen portal projects in MLEL to support digital modernization



## 2026 Key Performance Indicators

- Develop Division Service Targets and measures focused on call-handling, and aligning service expectations with corporate service standards
- 50% of customer interactions with payment are completed through customer portals

## Personnel Breakdown



### Full Time Staff

2025: 20  
2026: 21



### Student Hours

2025: 1,820  
2026: 1,820

## Municipal Law Enforcement and Licensing Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Federal Grants	(1)	0	0	(155)	(155)	0%
<b>Total - Grants</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>(155)</b>	<b>(155)</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(20)	(2)	(17)	(11)	7	(38%)
Licenses	(656)	(450)	(613)	(770)	(157)	26%
Permits	(79)	(35)	(57)	(57)	0	0%
Other Recoveries	(54)	(15)	(103)	(30)	73	(71%)
<b>Total - User Fees, Licenses and Fines</b>	<b>(809)</b>	<b>(501)</b>	<b>(789)</b>	<b>(867)</b>	<b>(78)</b>	<b>10%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,306	711	1,406	1,901	495	35%
Employer Paid Benefits	389	217	404	578	174	43%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,695</b>	<b>929</b>	<b>1,810</b>	<b>2,479</b>	<b>669</b>	<b>37%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	27	17	36	34	(3)	(7%)
Telephone and Office Services	10	0	13	1	(13)	(96%)
Postage, Printing, Office Supplies	20	12	21	15	(5)	(26%)
Operating Materials and Supplies	59	43	69	72	3	4%
Advertising and Promotion	2	0	2	3	0	11%
Vehicle and Equipment Fuel	0	0	0	0	0	0%
<b>Total - Materials, Training, Services</b>	<b>118</b>	<b>73</b>	<b>142</b>	<b>125</b>	<b>(17)</b>	<b>(12%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	19	61	122	122	(1)	(0%)
Equipment Maintenance	32	34	105	103	(2)	(2%)
Protection Contracted Services	0	0	1	1	0	0%
Building Maintenance	2	17	2	2	0	0%
<b>Total - Contracted Services</b>	<b>53</b>	<b>112</b>	<b>229</b>	<b>227</b>	<b>(3)</b>	<b>(1%)</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	5	3	5	7	1	27%
<b>Total - Debt, Lease and Financial</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>27%</b>

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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(122)	(122)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(122)</b>	<b>(122)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Fleet Internal Operating Charges	94	62	121	118	(4)	(3%)
<b>Total - Interfunctional Adjustments</b>	<b>94</b>	<b>62</b>	<b>121</b>	<b>118</b>	<b>(4)</b>	<b>(3%)</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	231	0	0	(7)	(7)	0%
<b>Total - Transfers to Reserves</b>	<b>231</b>	<b>0</b>	<b>0</b>	<b>(7)</b>	<b>(7)</b>	<b>0%</b>

Total - Municipal Law Enforcement and Licensing Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	1,386	676	1,518	1,804	285	19%





## Fire Rescue Service

### Who?

Kawartha Lakes Fire Rescue is a composite department with both full-time and volunteer firefighters. The headquarters in Lindsay has a full-time crew 24/7 and all other stations are manned by part-time/volunteer personnel. There are 20 full-time and over 350 part-time/volunteer personnel.

### What?

Kawartha Lakes Fire Rescue has 19 stations strategically placed across Kawartha Lakes providing emergency response. The Fire Prevention division reduces fire loss, injuries and deaths by utilizing fire prevention and public education, and code and standards enforcement. Emergency Management identifies potential risks and establishes plans for mitigation and response.

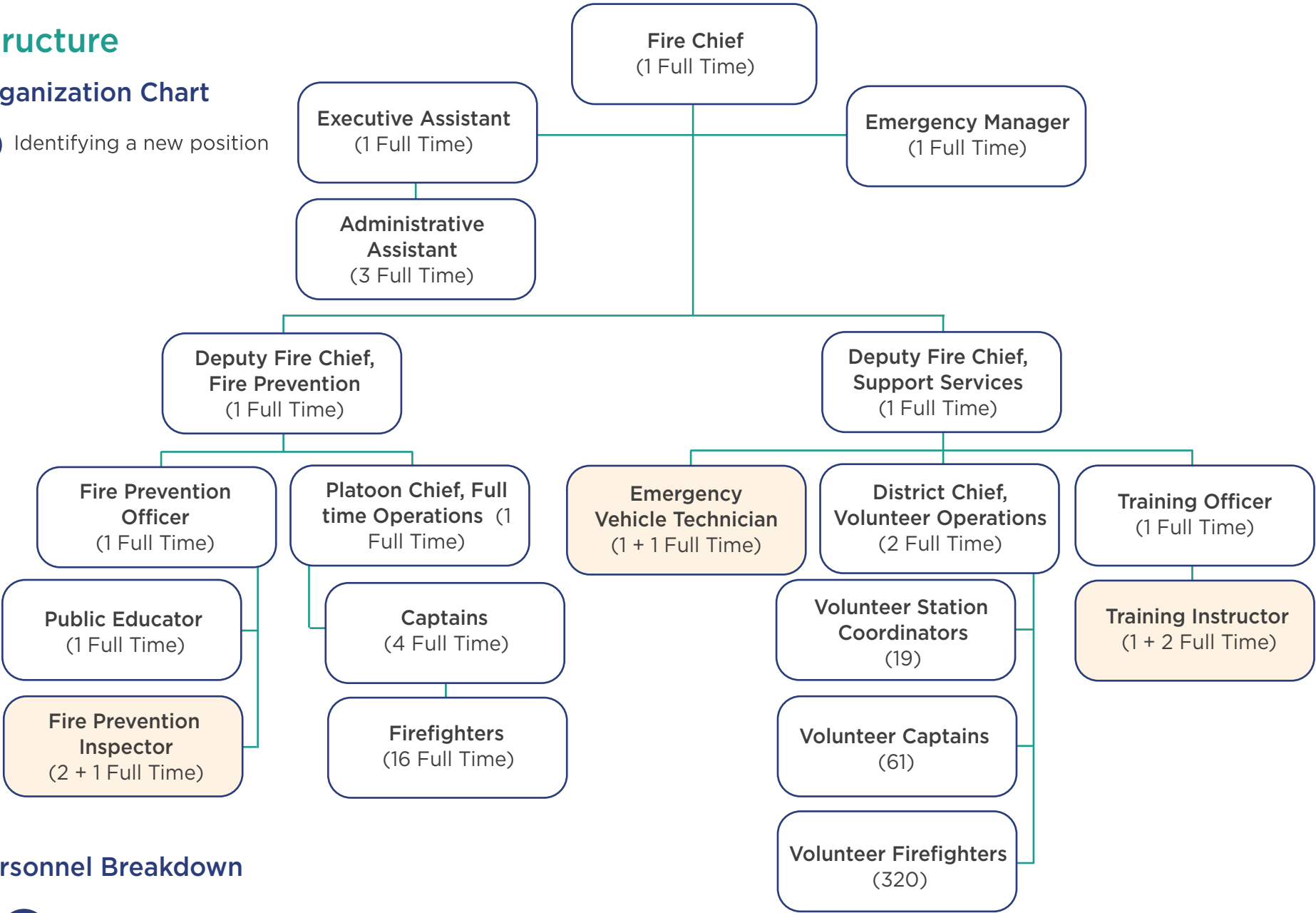
### How?

Fire Rescue covers all of Kawartha Lakes and works closely with neighbouring municipalities, including Scugog, Trent Lakes and Minden Hills, to respond to emergency calls. Ongoing training and fleet maintenance ensures firefighters are ready and able to respond when needed.

# Structure

## Organization Chart

○ Identifying a new position



## Personnel Breakdown



### Full Time Staff

2025: 38  
2026: 42



### Volunteers

2025: 400  
2026: 400



# Administration

## Overview

The Fire Rescue Service Administration division provides overall leadership, direction and planning for Fire Rescue Services ensuring department compliance to the **Fire Protection and Prevention Act** and the **Emergency Management and Civil Protection Act**.



### 2025 Accomplishments

- Launched ICO Records Management Software
- Secured grant funding to support cancer mitigation initiatives for firefighters
- Developed a firefighter recognition program to acknowledge excellence and dedication
- Digital transformation by implementing automated fire burn permits and customer citizen portal



### 2026 Priorities

- Advance rebuilds and renovations of Fire Stations in Fenelon Falls, Norland, Emily, and Kinmount
- Complete five Fire Station building condition assessments to update and prioritize the Fire Station 10-year capital plan
- Conduct a Station Location Study and finalize the Master Fire Plan to guide future service delivery and infrastructure decisions



### 2026 Key Performance Indicators

- Station Location Study complete by Q4, 2026
- Draft Master Fire Plan complete by year end to support strategic objective of Good Government

# Training Division

## Overview

The Training Division is responsible for the development and implementation of Firefighter training programs and supports all divisions within the Kawartha Lakes Fire Rescue Service.



### 2025 Accomplishments

- Advanced firefighter certifications to maintain professional standards and readiness
- Contracted the Office of the Fire Marshal's mobile live fire training unit, providing hands-on live fire experience for firefighters
- Completed two Volunteer Firefighter recruit classes, strengthening department capacity and preparedness



### 2026 Priorities

- Continue advancing mandatory certification requirements as outlined in O.Reg.343/22
- Revamp the recruit program to fully align with basic firefighter certification standards
- Develop and expand in-house courses (approved Ontario Fire College Content) to support progress toward mandatory certification
- Implement in-house certification training for technical disciplines, including ice rescue and surface water rescue, to maintain service readiness



### 2026 Key Performance Indicators

- Increase provision of firefighter training and certification programs to ensure full compliance with O.Reg. 343/22
- 100% of developed in-house courses based on Ontario Fire College content

# Fire Prevention

## Overview

Fire Prevention Division reduces fire loss, injuries and deaths by utilizing the first two lines of defense - fire prevention and public education and code and standards enforcement. All activities within this service area are legislatively mandated by the **Fire Protection and Prevention Act**.



### 2025 Accomplishments

- Conducted proactive inspections on multi-residential buildings across the City, focusing on fire and Life safety measures
- Consolidated multiple smoke alarm initiatives into a comprehensive Alarm for Life program, including door-to-Door Smoke Alarm Program, Smoke Alarm Assistance Program, and Post-Incident and After-the-Fire Alarm checks
- Participated in the Cree Nation Mentorship Program, one of 12 Ontario Fire departments providing hands-on experience in Fire Code enforcement



### 2026 Priorities

- Continue proactive multi-residential inspections across the City, emphasizing fire and life safety compliance
- Launch the FireSmart Program to educate the community on wildfire prevention and property protection
- Review and propose updates to the City's existing Open Air Burn By-law
- Expand the Alarm for Life program City-wide to increase CO alarm compliance
- Enhance school Fire Safety curriculum beyond Grade 1 to include Grades 3, 6, and 9, delivering age-appropriate fire safety education



### 2026 Key Performance Indicators

- Implement the FireStart program to support municipal sustainability and resilience by year end



# Fire Suppression Services

## Overview

Fire Suppression Services are responsible for the mitigation of all emergency and non-emergency responses involving risk to life and property in the City of Kawartha Lakes.



### 2025 Accomplishments

- Promoted Platoon Chief and full-time firefighter positions
- Recruited 52 new Volunteer Firefighters
- Appointed a new District Fire Chief to support strategic and operational priorities



### 2026 Priorities

- Implement elevator and high-rise firefighting techniques
- Train staff in wildland firefighting techniques and strengthen Captains' and firefighters' incident management capabilities for wildland fires
- Modernize and enhance fire service communications, including, radios, pagers, mapping systems, and water sources
- Deliver on digital modernization with City GIS support



### 2026 Key Performance Indicators

- Implement wildland and high-rise firefighting training programs to strengthen emergency response capacity and environmental resilience

## Fire Rescue Service Department Operating Budget

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

### Revenue

Recovery-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(23)	(14)	(20)	(20)	0	0%
<b>Total - Recovery-Other Municipalities</b>	<b>(23)</b>	<b>(14)</b>	<b>(20)</b>	<b>(20)</b>	<b>0</b>	<b>0%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(6)	(2)	(7)	(7)	0	0%
<b>Total - Other Revenues</b>	<b>(6)</b>	<b>(2)</b>	<b>(7)</b>	<b>(7)</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(11)	(6)	(12)	(12)	0	0%
Permits	(47)	(42)	(49)	(49)	0	0%
Fines	(63)	(38)	(55)	(55)	0	0%
Sales	(2)	0	0	0	0	0%
Other Recoveries	0	(7)	0	(4)	(4)	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(124)</b>	<b>(93)</b>	<b>(115)</b>	<b>(119)</b>	<b>(4)</b>	<b>3%</b>

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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	5,861	3,266	6,225	6,532	307	5%
Employer Paid Benefits	1,994	1,061	1,819	2,109	291	16%
<b>Total - Salaries, Wages and Benefits</b>	<b>7,855</b>	<b>4,326</b>	<b>8,043</b>	<b>8,641</b>	<b>598</b>	<b>7%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	93	44	67	77	10	15%
Telephone and Office Services	70	47	71	60	(12)	(16%)
Postage, Printing, Office Supplies	23	10	17	17	(0)	(0%)
Operating Materials and Supplies	118	53	100	146	46	46%
Advertising and Promotion	9	2	6	7	1	16%
Utilities and Fuels	175	111	191	192	1	1%
Vehicle and Equipment Fuel	112	60	112	69	(43)	(38%)
Material and Equipment Charges	214	73	185	122	(63)	(34%)
Protection Materials	33	11	25	21	(4)	(16%)
Capital Out of Operations	5	0	11	11	0	0%
<b>Total - Materials, Training, Services</b>	<b>853</b>	<b>411</b>	<b>784</b>	<b>721</b>	<b>(64)</b>	<b>(8%)</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	70	23	59	59	0	0%
General Contracted Services	190	99	155	197	42	27%
Equipment Maintenance	43	3	77	102	25	32%
PW Contracted Services	0	0	2	0	(2)	(100%)
Protection Contracted Services	144	56	106	115	9	9%
Building Maintenance	94	89	62	159	97	157%
Grounds Maintenance	368	480	177	494	318	180%
<b>Total - Contracted Services</b>	<b>910</b>	<b>750</b>	<b>637</b>	<b>1,126</b>	<b>489</b>	<b>77%</b>

Rents and Insurance Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	23	14	21	20	(1)	(5%)
Insurance	33	33	35	35	0	0%
<b>Total - Rents and Insurance</b>	<b>57</b>	<b>47</b>	<b>56</b>	<b>55</b>	<b>(1)</b>	<b>(2%)</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	4	0	3	3	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0%</b>

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

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Agencies	38	54	80	80	0	0%
<b>Total - Transfer to External Clients</b>	<b>38</b>	<b>54</b>	<b>80</b>	<b>80</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(527)	(527)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(527)</b>	<b>(527)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	543	276	552	583	30	5%
Fleet Internal Operating Charges	4	3	6	6	0	2%
<b>Total - Interfunctional Adjustments</b>	<b>547</b>	<b>279</b>	<b>559</b>	<b>589</b>	<b>30</b>	<b>5%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	1,902	1,000	2,000	0	(2,000)	(100%)
<b>Total - Transfer to Reserves</b>	<b>1,902</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>	<b>(2,000)</b>	<b>(100%)</b>

Total - Fire Rescue Service Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	12,013	6,758	12,019	10,541	(1,479)	(12%)





## Paramedic Service

### Who?

Kawartha Lakes Paramedic Service employs a team of full-time and part-time Primary and Advanced Care Paramedics, as well as a network of support staff who oversee management, administration, and logistics.

### What?

The service operates a fleet of ambulances, emergency response units, community paramedic vehicles, and support vehicles. Paramedics respond to 911 calls throughout the community, providing critical emergency medical care. Additionally, Kawartha Lakes Paramedics deliver various community outreach and education programs aimed at proactively addressing healthcare needs and enhancing safety and independence for all residents.

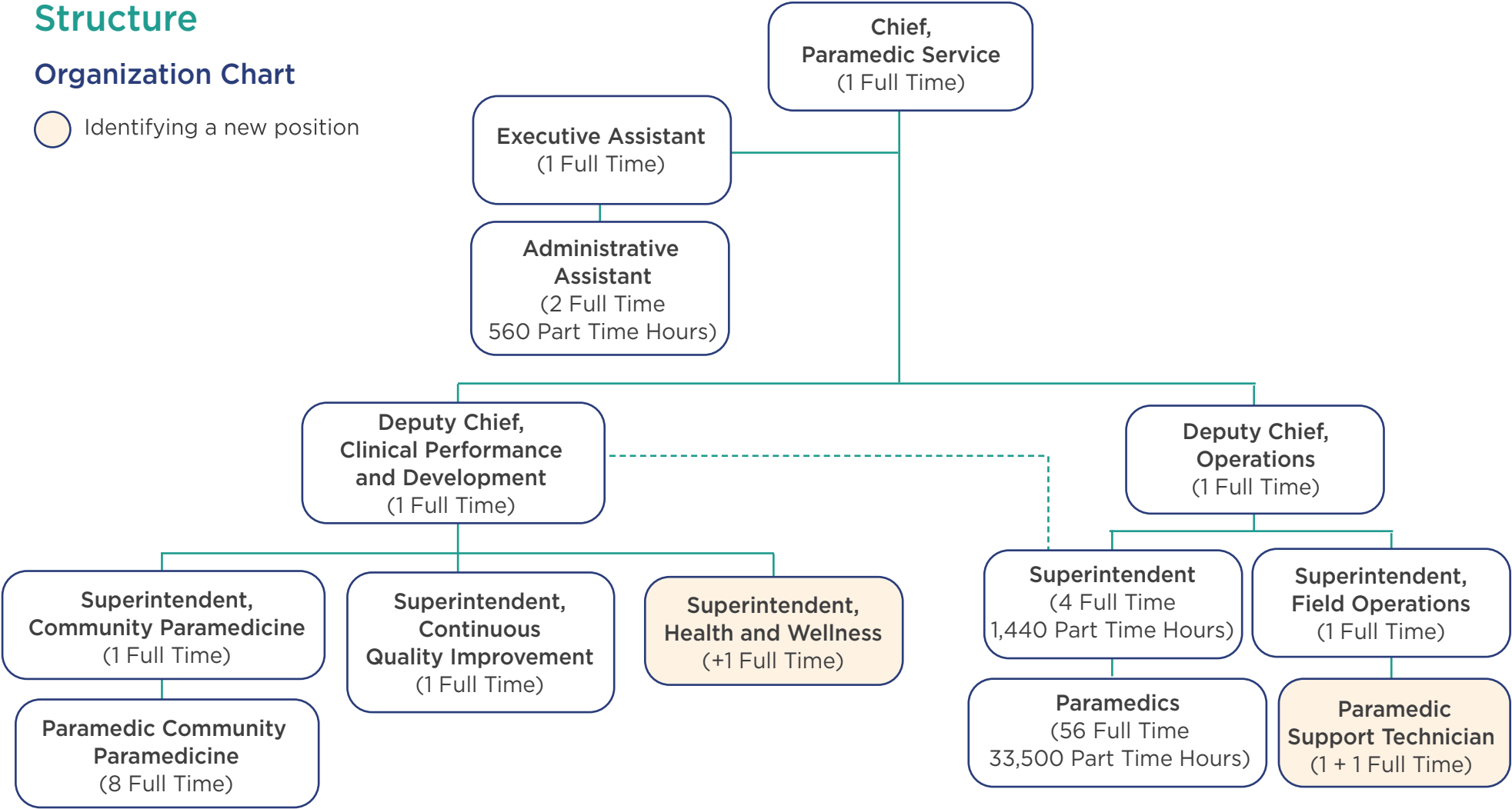
### How?

Paramedics are deployed from various locations throughout the community such as Lindsay, Fenelon Falls, Bobcaygeon, Pontypool, Coboconk, and Oakwood to ensure timely and efficient medical response. The team works collaboratively to deliver high-quality emergency care, while managing the logistics and administration needed to keep operations running smoothly.

# Structure

## Organization Chart

○ Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 78  
2026: 80



Additional Hours

2025: 35,500  
2026: 35,500



## 2025 Accomplishments

- Substantially completed the design of the new Paramedic Service Headquarters and Fleet Centre in preparation for construction
- Secured ongoing funding for the Dedicated Offload Nursing Program
- Rolled out Advanced Life Support Patient Care Standards v5.4, including enhanced directives for pain control (including Ketamine), hemorrhage control (including tranexamic acid) and dual sequential defibrillation for heart rhythms resistant to standard defibrillation
- Implemented the Medical Priority Dispatch System (MPDS), replacing the DPCI model to ensure appropriate response based on patient needs



## 2026 Priorities

- Advance construction of the Paramedic Service Headquarters and Fleet Centre to support operational efficiency and future growth
- Develop a comprehensive Departmental Wellness Strategy informed by survey results, injury and lost-time data, and staff feedback
- Expand the Professional Standards Division by adding a Superintendent of Staff Wellness, enabling realignment of duties and increasing capacity for training and quality assurance.
- Receive and deploy new ambulances through the Early Start Program to maintain fleet reliability



## 2026 Key Performance Indicators

- Add a Superintendent of Staff Wellness (pending Council approval) to build capacity for proactive wellness strategy
- Refresh 57% of the existing fleet with new, reliable vehicles and increase fleet by 6% by year end

# Paramedic Services Department Operating Budget

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

## Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(7,953)	(4,285)	(9,241)	(9,616)	(375)	4%
<b>Total - Grants</b>	<b>(7,953)</b>	<b>(4,285)</b>	<b>(9,241)</b>	<b>(9,616)</b>	<b>(375)</b>	<b>4%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(8)	(0)	(2)	0	2	(100%)
<b>Total - Other Revenues</b>	<b>(8)</b>	<b>(0)</b>	<b>(2)</b>	<b>0</b>	<b>2</b>	<b>(100%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Sales	(53)	(2)	0	(50)	(50)	0%
Other Recoveries	(341)	(158)	(275)	(377)	(103)	37%
<b>Total - User Fees, Licenses and Fines</b>	<b>(394)</b>	<b>(160)</b>	<b>(275)</b>	<b>(427)</b>	<b>(153)</b>	<b>56%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	9,661	5,352	10,311	11,912	1,600	16%
Employer Paid Benefits	2,728	1,584	2,691	3,162	471	18%
<b>Total - Salaries, Wages and Benefits</b>	<b>12,389</b>	<b>6,936</b>	<b>13,002</b>	<b>15,074</b>	<b>2,072</b>	<b>16%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	129	87	127	148	21	16%
Telephone and Office Services	132	54	247	230	(17)	(7%)
Postage, Printing, Office Supplies	13	8	15	11	(4)	(25%)
Operating Materials and Supplies	125	44	152	173	21	14%
Advertising and Promotion	1	1	3	2	(1)	(20%)
Utilities and Fuels	42	29	46	49	3	7%
Vehicle and Equipment Fuel	264	121	330	267	(63)	(19%)
Material and Equipment Charges	0	0	2	0	(2)	(100%)
Protection Materials	426	153	367	393	27	7%
Capital Out of Operations	12	1	21	46	25	122%
<b>Total - Materials, Training, Services</b>	<b>1,145</b>	<b>497</b>	<b>1,307</b>	<b>1,318</b>	<b>10</b>	<b>1%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	135	79	212	47	(165)	(78%)
Technology Contracted Services	0	0	140	140	0	0%
General Contracted Services	541	290	512	593	81	16%
Building Maintenance	169	57	166	152	(14)	(9%)
Grounds Maintenance	0	64	0	25	25	0%
<b>Total - Contracted Services</b>	<b>844</b>	<b>490</b>	<b>1,029</b>	<b>956</b>	<b>(73)</b>	<b>(7%)</b>



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

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	11	5	12	12	0	0%
<b>Total - Rents and Insurance</b>	<b>11</b>	<b>5</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0%</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organization	342	179	195	195	0	0%
Transfer to Other Municipalities	106	49	150	125	(25)	(17%)
<b>Total - Transfer to External Clients</b>	<b>448</b>	<b>227</b>	<b>345</b>	<b>320</b>	<b>(25)</b>	<b>(7%)</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(568)	(568)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(568)</b>	<b>(568)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	1,164	483	967	1,052	85	9%
<b>Total - Interfunctional Adjustments</b>	<b>1,164</b>	<b>483</b>	<b>967</b>	<b>1,052</b>	<b>85</b>	<b>9%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	242	200	200	250	50	25%
<b>Total - Transfers to Reserves</b>	<b>242</b>	<b>200</b>	<b>200</b>	<b>250</b>	<b>50</b>	<b>25%</b>

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

Total - Paramedic Services Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	7,889	4,393	7,346	8,371	1,025	14%

## Administration Division Operating Budget

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(5,939)	(3,096)	(7,046)	(7,421)	(375)	5%
<b>Total - Grants</b>	<b>(5,939)</b>	<b>(3,096)</b>	<b>(7,046)</b>	<b>(7,421)</b>	<b>(375)</b>	<b>5%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(8)	(0)	(2)	0	2	(100%)
<b>Total - Other Revenues</b>	<b>(8)</b>	<b>(0)</b>	<b>(2)</b>	<b>0</b>	<b>2</b>	<b>(100%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Sales	(53)	(2)	0	(50)	(50)	0%
Other Recoveries	(56)	(1)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(109)</b>	<b>(3)</b>	<b>0</b>	<b>(50)</b>	<b>(50)</b>	<b>0%</b>

## Expenses

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

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	8,662	4,748	9,131	10,639	1,507	17%
Employer Paid Benefits	2,472	1,418	2,410	2,856	446	18%
<b>Total - Salaries, Wages and Benefits</b>	<b>11,134</b>	<b>6,167</b>	<b>11,541</b>	<b>13,494</b>	<b>1,953</b>	<b>17%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	103	79	94	106	13	13%
Telephone and Office Services	121	41	138	120	(18)	(13%)
Postage, Printing, Office Supplies	11	6	15	11	(4)	(25%)
Operating Materials and Supplies	117	42	146	148	2	1%
Advertising and Promotion	1	1	3	2	(1)	(20%)
Utilities and Fuels	34	24	37	40	3	9%
Vehicle and Equipment Fuel	245	111	290	245	(45)	(16%)
Material and Equipment Charges	0	0	2	0	(2)	(100%)
Protection Materials	371	141	313	312	(1)	(0%)
Capital Out of Operations	10	0	16	16	0	0%
<b>Total - Materials, Training, Services</b>	<b>1,012</b>	<b>445</b>	<b>1,051</b>	<b>999</b>	<b>(52)</b>	<b>(5%)</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	41	40	62	47	(15)	(24%)
Technology Contracted Services	0	0	140	140	0	0%
General Contracted Services	495	265	478	498	20	4%
Building Maintenance	143	34	125	101	(25)	(20%)
Grounds Maintenance	0	64	0	25	25	0%
<b>Total - Contracted Services</b>	<b>679</b>	<b>403</b>	<b>804</b>	<b>810</b>	<b>6</b>	<b>1%</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	11	5	12	12	0	0%
<b>Total - Rents and Insurance</b>	<b>11</b>	<b>5</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0%</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Other Municipalities	106	49	150	125	(25)	(17%)
<b>Total - Transfer to External Clients</b>	<b>106</b>	<b>49</b>	<b>150</b>	<b>125</b>	<b>(25)</b>	<b>(17%)</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(568)	(568)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(568)</b>	<b>(568)</b>	<b>0%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	958	423	835	920	85	10%
<b>Total - Interfunctional Adjustments</b>	<b>958</b>	<b>423</b>	<b>835</b>	<b>920</b>	<b>85</b>	<b>10%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	42	0	0	50	50	0%
<b>Total - Transfer to Reserves</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0%</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	7,889	4,393	7,346	8,371	1,025	14%

## Operations Division Operating Budget

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(1,672)	(1,010)	(2,000)	(2,000)	0	0%
<b>Total - Grants</b>	<b>(1,672)</b>	<b>(1,010)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>0</b>	<b>0%</b>



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

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(286)	(157)	(275)	(377)	(103)	37%
<b>Total - User Fees, Licenses and Fines</b>	<b>(286)</b>	<b>(157)</b>	<b>(275)</b>	<b>(377)</b>	<b>(103)</b>	<b>37%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	999	603	1,180	1,273	93	8%
Employer Paid Benefits	256	165	281	306	26	9%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,255</b>	<b>769</b>	<b>1,461</b>	<b>1,580</b>	<b>119</b>	<b>8%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	25	8	34	42	8	24%
Telephone and Office Services	11	13	110	110	0	0%
Postage, Printing, Office Supplies	2	2	0	0	0	0%
Operating Materials and Supplies	9	3	6	25	19	339%
Utilities and Fuels	8	5	9	9	0	1%
Vehicle and Equipment Fuel	20	10	40	22	(18)	(45%)
Protection Materials	55	12	54	82	28	51%
Capital Out of Operations	2	1	5	30	25	500%
<b>Total - Materials, Training, Services</b>	<b>132</b>	<b>52</b>	<b>257</b>	<b>319</b>	<b>62</b>	<b>24%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	94	39	150	0	(150)	(100%)
General Contracted Services	46	25	34	95	61	180%
Building Maintenance	25	22	41	51	10	25%
<b>Total - Contracted Services</b>	<b>165</b>	<b>87</b>	<b>225</b>	<b>146</b>	<b>(79)</b>	<b>(35%)</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	205	60	132	132	0	0%
<b>Total - Interfunctional Adjustments</b>	<b>205</b>	<b>60</b>	<b>132</b>	<b>132</b>	<b>0</b>	<b>0%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	200	200	200	200	0	0%
<b>Total - Transfer to Reserves</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0%</b>

Total - Operations Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	0	0	0	0	0	0%

# Professional Standards Division Operating Budget

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

## Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(342)	(179)	(195)	(195)	0	0%
Total - Grants	(342)	(179)	(195)	(195)	0	0%

## Expenses

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Other Municipalities	342	179	195	195	0	0%
Total - Transfer to External Clients	342	179	195	195	0	0%

Total - Professional Standards Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	0	0	0	0	0	0%



## Corporate Services

### Who?

Corporate Services is comprised of six divisions including: Treasury, People Services, Information Technology, Revenue and Taxation, Communications, Advertising and Marketing, and Strategy and Innovation.

### What?

The Department is responsible for leading, monitoring and managing all corporate functions within the municipality, placing emphasis on responsible financial and human resources management, effective corporate communications, strategic information technology practices and initiatives, and innovation and continuous improvement programs.

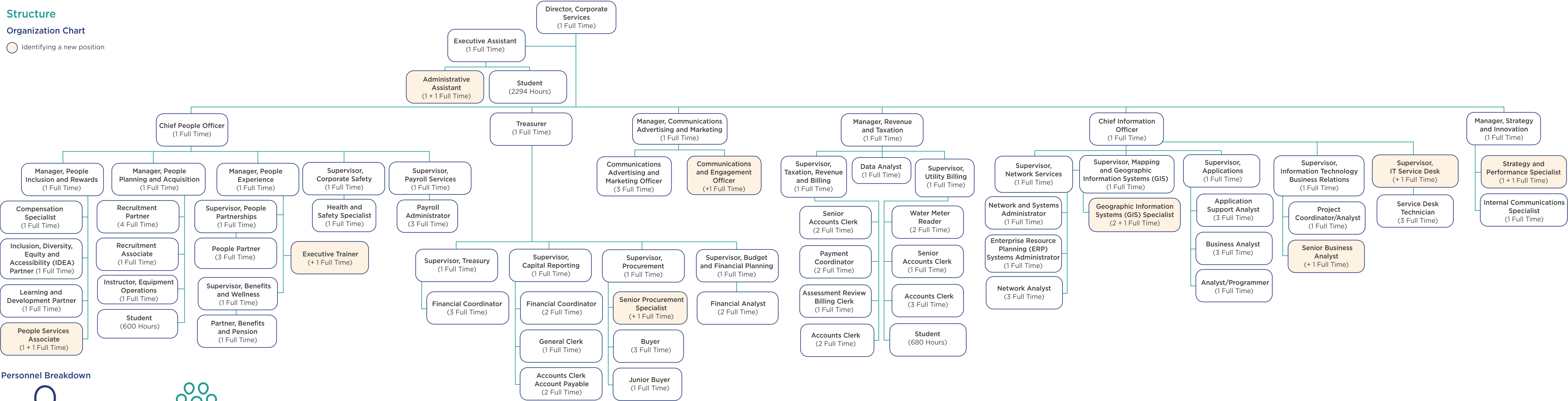
### How?

Corporate Services is a primary link within the municipality, offering a wide variety of services to the public. It also provides internal support to Council and staff across all service areas.

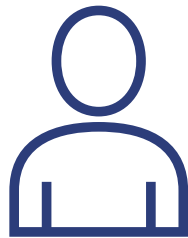
Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 95  
2026: 104



Student Hours

2025: 3,574  
2026: 3,574



# Corporate Services Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	0	(22)	0	0	0	0%
Other Revenues	0	(0)	0	0	0	0%
User Fees, Licenses and Fines	(621)	(354)	(710)	(871)	(160)	23%
<b>Total - Revenue</b>	<b>(621)</b>	<b>(376)</b>	<b>(710)</b>	<b>(871)</b>	<b>(160)</b>	<b>23%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	10,363	6,182	10,344	12,040	1,696	16%
Materials, Training, Services	1,158	666	1,059	1,554	496	47%
Contracted Services	3,665	3,723	3,857	4,510	654	17%
Debt, Lease and Financial	18	11	23	18	(5)	(22%)
Budget Efficiency	0	0	0	(895)	(895)	0%
Interfunctional Adjustments	(2,780)	(1,180)	(2,365)	(2,673)	(307)	13%
Transfers to Reserves	(115)	0	0	0	0	0%
<b>Total - Expenses</b>	<b>12,311</b>	<b>9,403</b>	<b>12,916</b>	<b>14,555</b>	<b>1,639</b>	<b>13%</b>

Total - Corporate Services Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	11,690	9,027	12,206	13,684	1,478	12%



# Administration Division

## Overview

Provides support across the various functions of Corporate Services, performing the administrative activities and procedures necessary for the Department’s operational needs.



### 2025 Accomplishments

- Developed additional content to meet 80% of overall criteria for the Government Finance Officers Association (GFOA) Budget Award
- Reviewed Corporate Policies and Management directives, streamlining processes for greater efficiency



### 2026 Priorities

- Meet all GFOA Budget Award criteria and submit application
- Continue enhancing department structure to support growth and modernize corporate program service delivery



### 2026 Key Performance Indicators

- 90% completion of budget book criteria for GFOA award
- Reduce Corporate Services policies by 30%

## Personnel Breakdown



### Full Time Staff

2025: 3  
2026: 4



### Student Hours

2025: 2,294  
2026: 2,294

## Administration Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	354	200	407	459	51	13%
Employer Paid Benefits	97	58	101	125	24	23%
<b>Total - Salaries, Wages and Benefits</b>	<b>451</b>	<b>258</b>	<b>509</b>	<b>584</b>	<b>75</b>	<b>15%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	17	3	13	10	(3)	(19%)
Telephone and Office Services	0	0	1	1	0	67%
Postage, Printing, Office Supplies	14	3	11	10	(1)	(5%)
<b>Total - Materials, Training, Services</b>	<b>32</b>	<b>6</b>	<b>24</b>	<b>21</b>	<b>(3)</b>	<b>(11%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	6	0	4	4	0	0%
<b>Total - Contracted Services</b>	<b>6</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(39)	(39)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(39)</b>	<b>(39)</b>	<b>0%</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>488</b>	<b>264</b>	<b>537</b>	<b>570</b>	<b>34</b>	<b>6%</b>



# People Services Division

## Overview

The People Services Division is a critical service delivery partner responsible for providing effective programs and resources in alignment with organizational goals, community service expectations and applicable regulatory frameworks. Program focus includes recruiting and retaining skilled individuals and planning for future workforce needs and is grounded in the understanding that a key aspect of successful municipal service delivery is the employment experience. The People Services Division falls within the Corporate Services Department, supporting all municipal departments and contributing to effective service delivery across all functional areas.



## 2025 Accomplishments

- Researched employment-focused technology solutions (Human Resources Information Systems) to support payroll, performance, learning, and planning, and developed an implementation plan
- Modernized the organizational chart and enhanced Position Control capabilities
- Developed and implemented leadership methodologies and frameworks
- Reviewed and updated job descriptions for CUPE 855
- Supported the Victoria Manor contract transition
- Initiated a workforce needs methodology to inform the 2026 to 2035 Long Term Financial Plan



## 2026 Priorities

- Complete CUPE 855 Job Description reviews
- Continued participation in the management transition at Victoria Manor
- Implement new employment focused technology solutions
- Support corporate initiatives related to culture, strategy, and communication



## 2026 Key Performance Indicators

- 30% Initiation of the employee focused technology solutions review
- 100% Completion of Job Description review for CUPE 855

## Personnel Breakdown



### Full Time Staff

2025: 26  
2026: 28



### Student Hours

2025: 600  
2026: 600

## People Services Division Operating Budget

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

### Revenue

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(1)	0	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	2,073	1,258	2,335	2,662	327	14%
Employer Paid Benefits	1,834	1,178	1,483	1,678	196	13%
<b>Total - Salaries, Wages and Benefits</b>	<b>3,907</b>	<b>2,436</b>	<b>3,818</b>	<b>4,341</b>	<b>523</b>	<b>14%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	30	23	43	60	18	41%
Corporate Training	204	58	265	200	(65)	(25%)
Telephone and Office Services	3	0	3	0	(3)	(100%)
Postage, Printing, Office Supplies	4	2	5	2	(2)	(50%)
Operating Materials and Supplies	12	10	5	8	3	60%
Advertising and Promotion	1	4	0	0	0	0%
Capital Out of Operations	2	0	3	3	0	0%
<b>Total - Materials, Training, Services</b>	<b>256</b>	<b>98</b>	<b>323</b>	<b>273</b>	<b>(50)</b>	<b>(15%)</b>



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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	406	349	390	445	55	14%
<b>Total - Contracted Services</b>	<b>406</b>	<b>349</b>	<b>390</b>	<b>445</b>	<b>55</b>	<b>14%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	(1)	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(265)	(265)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(265)</b>	<b>(265)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(756)	(365)	(723)	(895)	(171)	24%
<b>Total - Interfunctional Adjustments</b>	<b>(756)</b>	<b>(365)</b>	<b>(723)</b>	<b>(895)</b>	<b>(171)</b>	<b>24%</b>

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	(115)	0	0	0	0	0%
<b>Total - Transfer to Reserves</b>	<b>(115)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Total - People Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	3,696	2,518	3,808	3,900	92	2%



## Communications, Advertising and Marketing Division

### Overview

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



### 2025 Accomplishments

- Launched new municipal, tourism and library websites
- Delivered three seasonal printed newsletters to provide municipal information to all homes, businesses, and farms in Kawartha Lakes
- Increased public uptake across corporate communication channels including, social media growth, newsletter subscriptions, and participation in the Jump In, Kawartha Lakes engagement community



### 2026 Priorities

- Develop a Public Engagement Framework for Council adoption, establishing clear expectations for public engagement
- Achieve the goals outlined for new municipal website to enhance user experience



### 2026 Key Performance Indicators

- **Grow community engagement:** Increase the number of people signed up on **Jump In, Kawartha Lakes** by 15%, and keep participation levels strong
- **Improve the website experience:** Reduce the number of visitors who leave after one page (bounce rate) by 20%
- **Keep service quick and accurate:** Maintain or improve the 90% rate of questions answered in one interaction through the new **municipal** AI search tool
- **Help residents stay informed:** Increase the number of people subscribed to the **Jump Inbox** by 15% for City news and event updates

### Personnel Breakdown



#### Full Time Staff

2025: 4  
2026: 5

## Communications, Advertising and Marketing Division Operating Budget

### Expenses

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

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	292	139	294	374	80	27%
Employer Paid Benefits	87	40	89	122	34	38%
<b>Total - Salaries, Wages and Benefits</b>	<b>379</b>	<b>179</b>	<b>383</b>	<b>496</b>	<b>114</b>	<b>30%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	10	5	7	8	2	23%
Telephone and Office Services	2	0	3	0	(3)	(100%)
Postage, Printing, Office Supplies	2	0	14	4	(10)	(74%)
Operating Materials and Supplies	67	23	57	57	0	0%
Advertising and Promotion	125	38	112	106	(6)	(6%)
<b>Total - Materials, Training, Services</b>	<b>205</b>	<b>67</b>	<b>192</b>	<b>174</b>	<b>(18)</b>	<b>(9%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	9	3	5	5	0	0%
Technology Contracted Services	14	7	6	0	(6)	(100%)
<b>Total - Contracted Services</b>	<b>23</b>	<b>10</b>	<b>11</b>	<b>5</b>	<b>(6)</b>	<b>(55%)</b>

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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(43)	(43)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(43)</b>	<b>(43)</b>	<b>0%</b>
<b>Total - Communications, Advertising and Marketing Division Operating Budget</b>	<b>Actual 2024</b>	<b>Draft Actuals 6/30/2025</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Budget Variance (Favourable) / Unfavourable</b>	<b>Budget % Variance</b>
	<b>607</b>	<b>256</b>	<b>585</b>	<b>633</b>	<b>47</b>	<b>8%</b>



## Information Technology Division

### Overview

The Information Technology (IT) division maintains digital systems and infrastructure, delivers client support services, and provides leadership in project management and business analysis to enable and extend technology. IT empowers the organization to leverage data analytics, reporting and Geographic Information Systems (GIS) expertise to enhance operational efficiency and informed decision-making.



### 2025 Accomplishments

- Deployed digital transformation to track and report maintenance in the field using mobile devices for Roads operations
- Expanded the Lindsay Fibre Optic project to the new Paramedic Services Headquarters location to enhance internal municipal data access and provide connectivity for new building projects
- Created a GIS unified roads database system that provides up to date, accurate information on our municipal road network
- Deployed GIS Forestry canopy layer map
- Completed Artificial Intelligence (AI) training program to develop best practice for Corporation Management Directive
- Launched Public Works Fleet Management System Pilot that will reduce manual processes
- Upgraded Network Infrastructure, including Wi-Fi enhancements for City facilities



### 2026 Priorities

- Facilitate digital transformation for mobile field operations in Paramedics, Fire, and Fleet Divisions
- Digital modernization to select and implement an application tracking system to support recruitment for People Services
- Expand the Lindsay Fibre Optic project to the Police Headquarters and Records Management office
- Finalize the five-year IT Strategic Plan and roadmap
- Digital modernization by developing and deploying Artificial Intelligence (AI) best practices for Corporation Management Directive
- Develop and deploy program management processes for technical projects to support digital modernization across multiple departments, prioritization and budgeting





## 2026 Key Performance Indicators

- 30% projects completion related to digital finance modernization
- 30% projects completion related to City works integration
- Launch remote work automated improvements for mobile workers
- Discovery and Launch development approvals workflow software

## Personnel Breakdown



### Full Time Staff

2025: 23

2026: 26

## Information Technology Division Operating Budget

### Revenue

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

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(6)	0	0	0	0	0%
<b>Total - User Charges, Licenses and Fines</b>	<b>(6)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,761	1,023	1,252	1,522	271	22%
Employer Paid Benefits	553	330	581	703	122	21%
<b>Total - Salaries, Wages and Benefits</b>	<b>2,314</b>	<b>1,353</b>	<b>1,832</b>	<b>2,225</b>	<b>393</b>	<b>21%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	52	50	38	44	6	14%
Telephone and Office Services	6	113	2	319	317	13922%
Postage, Printing, Office Supplies	26	6	26	215	190	744%
<b>Total - Materials, Training, Services</b>	<b>84</b>	<b>169</b>	<b>66</b>	<b>578</b>	<b>512</b>	<b>778%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	358	453	70	320	250	358%
Technology Contracted Services	2,549	2,656	3,230	3,544	313	10%
<b>Total - Contracted Services</b>	<b>2,907</b>	<b>3,109</b>	<b>3,300</b>	<b>3,864</b>	<b>564</b>	<b>17%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(370)	(370)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(370)</b>	<b>(370)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(1,187)	(398)	(796)	(873)	(78)	10%
Fleet Internal Operating Charge	16	9	23	28	4	19%
<b>Total - Interfunctional Adjustments</b>	<b>(1,170)</b>	<b>(389)</b>	<b>(773)</b>	<b>(846)</b>	<b>(73)</b>	<b>10%</b>

Total - Information Technology Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	4,130	4,242	4,426	5,451	1,025	23%



# Treasury Division

## Overview

Oversees investment and debt management, financial accounting, inventory, cost accounting, accounts payable, purchasing, audit and financial statement compilation and presentation.



### 2025 Accomplishments

- Initiated finance modernization initiatives to leverage digital transformation opportunities
- Completed the comprehensive 2026-2035 Long Term Financial Plan, including Reserve and Debenture strategies and policies
- Completed a review and streamlined streamlining financial policies for greater efficiency



### 2026 Priorities

- Continue finance modernization initiatives to leverage digital transformation opportunities, including the implementation of financial dashboards
- Support the newly formed Audit Committee



### 2026 Key Performance Indicators

- Complete 30% Finance Modernization Initiatives (40 initiatives/150)
- Improve PO management and streamlined processes by 30%
- Automation of invoice payment processing and reduce manual effort by 40%

## Personnel Breakdown



### Full Time Staff

2025: 19  
2026: 20

## Treasury Division Budget Summary

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

## Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	0	(22)	0	0	0	0%
<b>Total - Grants</b>	<b>0</b>	<b>(22)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Sales	(0)	(0)	0	0	0	0%
Other Recoveries	(3)	0	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(3)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,335	770	1,393	1,654	260	19%
Employer Paid Benefits	429	235	409	507	98	24%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,764</b>	<b>1,004</b>	<b>1,802</b>	<b>2,160</b>	<b>358</b>	<b>20%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	14	9	17	22	5	31%
Telephone and Office Services	3	0	2	0	(2)	(100%)
Postage, Printing, Office Supplies	7	1	2	2	1	35%
<b>Total - Materials, Training, Services</b>	<b>24</b>	<b>11</b>	<b>21</b>	<b>24</b>	<b>3</b>	<b>16%</b>



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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	206	218	85	95	10	12%
<b>Total - Contracted Services</b>	<b>206</b>	<b>218</b>	<b>85</b>	<b>95</b>	<b>10</b>	<b>12%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(138)	(138)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(138)</b>	<b>(138)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(229)	(44)	(87)	(105)	(18)	20%
<b>Total - Interfunctional Adjustments</b>	<b>(229)</b>	<b>(44)</b>	<b>(87)</b>	<b>(105)</b>	<b>(18)</b>	<b>20%</b>

Total - Treasury Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	1,762	1,167	1,821	2,036	216	12%



# Revenue and Taxation Division

Revenue and Taxation provide quality, timely, accessible and accurate billing, collection and payment processing for municipal property taxes, water/wastewater, as well as other revenue generating services, to support City programs and services.



## 2025 Accomplishments

- Continued the Water Meter Replacement project in Lindsay, installing 1,530 water meters in the Lindsay South zone
- Piloted the Remote Water Read program to provide customers with “real-time” usage data. Phasing in 8,675 accounts
- Selected and initiated a software upgrade for Taxes and Utility Billing to advance digital transformation
- Strengthened collaboration with Municipal Property Assessment Corporation (MPAC) to ensure timely capture of property assessment changes



## 2026 Priorities

- Implement an updated Taxation system
- GIS-map all tax properties
- Launch a pilot Advanced Metering Infrastructure (AMI) project in Lindsay to enable remote water meter readings



## 2026 Key Performance Indicators

- 30% improved water meter readings using AMI remote reads
- 100% Water meter replacement prior to 2010
- 30% Improved timing for MPAC assessment base into tax base

## Personnel Breakdown



### Full Time Staff

2025: 17  
2026: 17



### Student Hours

2025: 680  
2026: 680

## Revenue and Taxation Division Operating Budget

## Revenue

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

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	0	(0)	0	0	0	0%
<b>Total - Other Revenues</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Finance Services	(402)	(273)	(500)	(580)	(80)	16%
Waste Management User Fees	0	(8)	(15)	(13)	3	(17%)
Water User Fees	(196)	(66)	(180)	(263)	(83)	46%
Fines	(10)	(6)	(15)	(16)	(0)	2%
Other Recoveries	(2)	(0)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(611)</b>	<b>(354)</b>	<b>(710)</b>	<b>(871)</b>	<b>(160)</b>	<b>23%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	931	559	1,206	1,304	98	8%
Employer Paid Benefits	299	173	397	430	34	8%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,229</b>	<b>733</b>	<b>1,602</b>	<b>1,734</b>	<b>132</b>	<b>8%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	7	2	7	8	1	15%
Telephone and Office Services	28	11	25	25	0	0%
Postage, Printing, Office Supplies	263	222	251	314	63	25%
Operating Materials and Supplies	18	1	5	4	(1)	(11%)
Advertising and Promotion	0	0	0	0	0	0%
Material and Equipment Charges	184	74	100	100	0	0%
<b>Total - Materials, Training, Services</b>	<b>500</b>	<b>310</b>	<b>387</b>	<b>450</b>	<b>63</b>	<b>16%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	78	34	60	65	5	8%
Technology Contracted Services	4	0	4	20	16	400%
General Contracted Services	0	3	3	3	0	0%
<b>Total - Contracted Services</b>	<b>82</b>	<b>37</b>	<b>67</b>	<b>88</b>	<b>21</b>	<b>32%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	19	11	23	18	(5)	(22%)
<b>Total - Debt, Lease and Financial</b>	<b>19</b>	<b>11</b>	<b>23</b>	<b>18</b>	<b>(5)</b>	<b>(22%)</b>

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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(6)	(6)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6)</b>	<b>(6)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(656)	(400)	(819)	(875)	(56)	7%
Fleet Internal Operating Charges	32	18	36	48	12	33%
<b>Total - Interfunctional Adjustments</b>	<b>(625)</b>	<b>(382)</b>	<b>(783)</b>	<b>(827)</b>	<b>(44)</b>	<b>6%</b>

Total - Revenue and Taxation Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	595	355	585	585	0	0%





# Strategy and Innovation Division

## Overview

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



### 2025 Accomplishments

- Expansion of Make it Better training to provide lean tools and methodology for continuous improvement across the organization
- Developed service profiles and begin to establish key performance indicators for all divisions to support strategic plan initiatives and the budget process
- Corporate Strategic Scorecard



### 2026 Priorities

- Establish departmental KPIs
- Initiate departmental scorecards
- Lead process mapping initiatives across the City



### 2026 Key Performance Indicators

- Strategic KPIs developed and approved for all departments by year end
- 100% of departments using standardized scorecards for performance reporting by end of 2026
- Deliver lean training and monitor 2026 budget Innovation and Efficiencies savings

## Personnel Breakdown



### Full Time Staff

2025: 3  
2026: 4

## Strategy and Innovation Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	248	164	312	385	73	23%
Employer Paid Benefits	72	54	86	115	29	34%
<b>Total - Salaries, Wages and Benefits</b>	<b>319</b>	<b>218</b>	<b>398</b>	<b>500</b>	<b>102</b>	<b>26%</b>
Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	9	6	16	14	(3)	(16%)
Corporate Training	46	0	25	20	(5)	(20%)
Telephone and Office Services	2	0	2	0	(2)	(100%)
Postage, Printing, Office Supplies	0	0	4	0	(4)	(100%)
<b>Total - Materials, Training, Services</b>	<b>57</b>	<b>6</b>	<b>46</b>	<b>34</b>	<b>(13)</b>	<b>(27%)</b>
Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	36	0	0	10	10	0%
<b>Total - Contracted Services</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>0%</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(35)	(35)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35)</b>	<b>(35)</b>	<b>0%</b>
Total - Strategy and Innovation Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	412	224	444	509	65	15%





## Development Services

### Who?

Development Services consists of three Divisions: Building and Septic, Economic Development and Planning. The Department is also responsible for the administration and coordination of several municipal committees and boards.

### What?

The Department provides leadership, guidance and direction to services contributing to economic vibrancy, development, growth, construction and renovation in Kawartha Lakes.

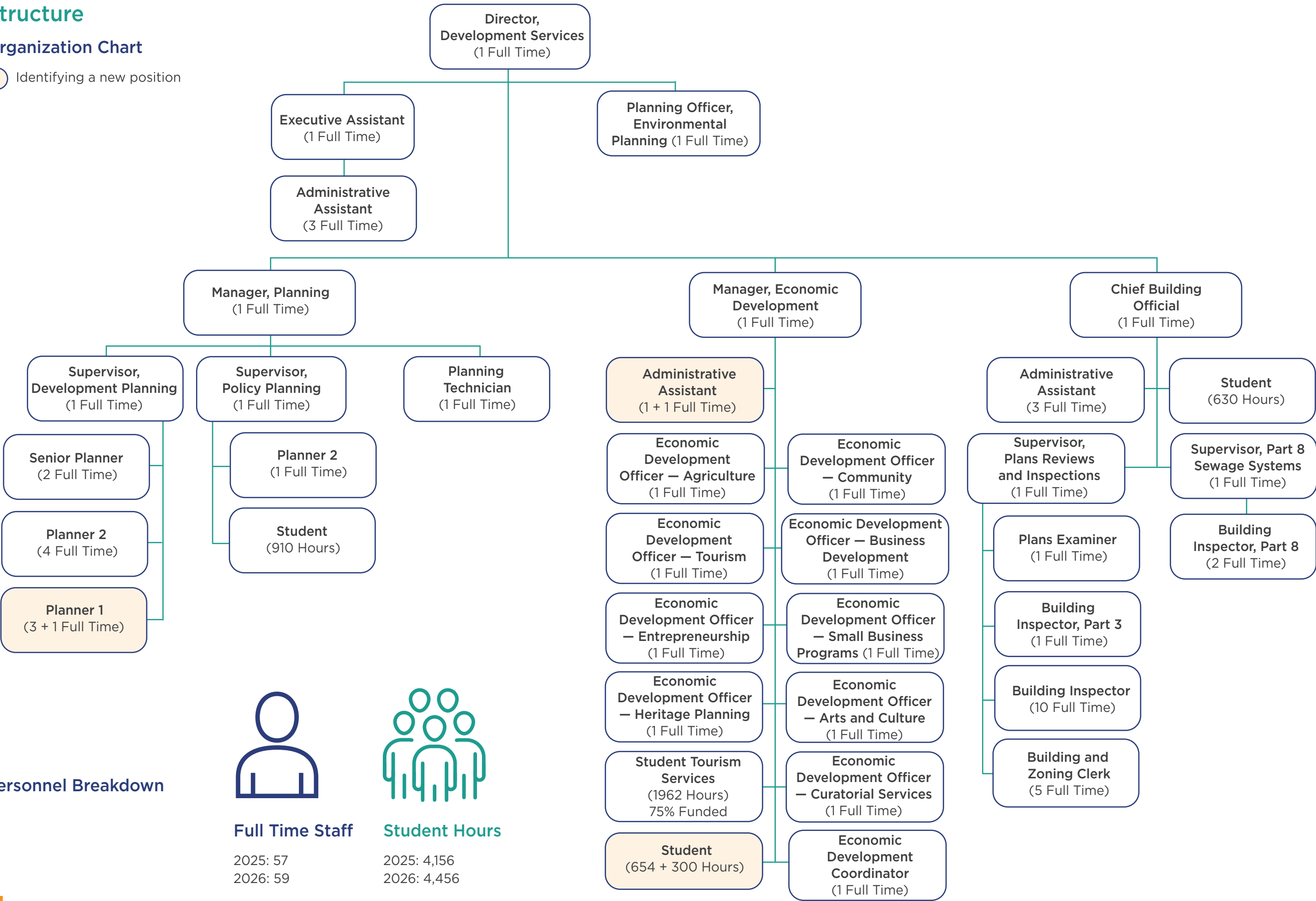
### How?

Development Services provides support and assistance to all inquiries and legislated applications respecting land use development and design, from the permitting of residential property to large construction projects and enhancing natural features. There is also a focus on supporting growth and investment in the local economy and business community across the key sectors of manufacturing, agriculture, arts, culture and heritage, tourism, and innovation.

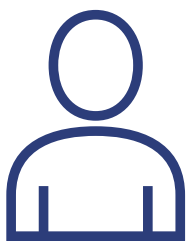
Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 57  
2026: 59



Student Hours

2025: 4,156  
2026: 4,456

## Development Services Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(214)	(160)	(279)	(199)	80	(29%)
Other Revenues	(1)	(0)	0	0	0	0.00
User Fees, Licenses and Fines	(4,039)	(1,973)	(4,231)	(4,289)	(57)	1%
<b>Total - Revenue</b>	<b>(4,255)</b>	<b>(2,134)</b>	<b>(4,510)</b>	<b>(4,488)</b>	<b>23</b>	<b>(1%)</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	5,238	3,045	6,582	7,211	629	10%
Materials, Training, Services	510	201	525	525	0	0%
Contracted Services	1,728	886	626	1,600	974	156%
Rents and Insurance	0	0	0	1	0	117%
Debt, Lease and Financial	2	1	3	2	(1)	(36%)
Transfer to External Clients	404	157	533	515	(18)	(3%)
Budget Efficiency	0	0	0	(354)	(354)	0.00
Interfunctional Adjustments	626	207	417	506	89	21%
Transfers to Reserves	184	21	(98)	(307)	(209)	215%
<b>Total - Expenses</b>	<b>8,691</b>	<b>4,518</b>	<b>8,588</b>	<b>9,699</b>	<b>1,111</b>	<b>13%</b>

Total - Development Services Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	4,437	2,384	4,077	5,211	1,134	28%





# Planning and Administration Division

## Overview

Manages and provides oversight of the regulatory processes for land use development, urban environment design and protection, and enhancement of natural features.



### 2025 Accomplishments

- Completed the Active Transportation Master Plan outlining initiatives to provide more active transportation options throughout the municipality and established a cross-department implementation Working Group
- Consolidated the Official Plan, Secondary Plans, and Consolidated Zoning bylaw
- Completed the Housing Needs Assessment



### 2026 Priorities

- Advance the new Official Community Plan, aligning with provincial requirements and implement Growth Management Strategy recommendations
- Development of a Climate Change Strategy to build upon the Healthy Environment Plan
- Collaborate with Engineering to ensure that all capital Request for Proposals (RFPs) include considerations for Active Transportation



### 2026 Key Performance Indicators

- Integrate provincial policy and legislative requirements into the new OCP draft
- Ensure that active transportation infrastructure is considered in 100% of capital RFPs
- 80% of pre-consultation applications to be processed within two months to further streamline the development approvals process

## Personnel Breakdown



### Full Time Staff

2025: 20  
2026: 21



### Student Hours

2025: 910  
2026: 910

## Planning and Administration Division Operating Budget

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

### Revenue

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(0)	0	0	0	0	0%
<b>Total - Other Revenues</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(855)	(297)	(793)	(858)	(65)	8%
Police Services Fees	0	0	(0)	0	0	(100%)
Sales	(0)	(0)	(0)	0	0	(100%)
Other Recoveries	0	0	0	(20)	(20)	0%
<b>Total - User Charges, Licenses and Fines</b>	<b>(855)</b>	<b>(297)</b>	<b>(794)</b>	<b>(878)</b>	<b>(84)</b>	<b>11%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,260	723	1,841	1,979	138	8%
Employer Paid Benefits	358	202	495	562	68	14%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,618</b>	<b>925</b>	<b>2,335</b>	<b>2,541</b>	<b>206</b>	<b>9%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	17	23	42	40	(3)	(7%)
Telephone and Office Services	2	0	3	0	(3)	(100%)
Postage, Printing, Office Supplies	12	7	14	9	(5)	(36%)
Advertising and Promotion	12	5	12	5	(7)	(58%)
Capital Out of Operations	2	0	10	6	(4)	(37%)
<b>Total - Materials, Training, Services</b>	<b>45</b>	<b>35</b>	<b>81</b>	<b>60</b>	<b>(21)</b>	<b>(26%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	1,594	828	450	1,433	983	218%
Equipment Maintenance	1	0	1	0	(1)	(100%)
<b>Total - Contracted Services</b>	<b>1,594</b>	<b>828</b>	<b>451</b>	<b>1,433</b>	<b>982</b>	<b>218%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	1	0	1	1	(1)	(46%)
<b>Total - Debt, Lease and Financial</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>(1)</b>	<b>(46%)</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(200)	(200)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(200)</b>	<b>(200)</b>	<b>0%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(6)	(5)	(10)	(10)	1	(6%)
<b>Total - Interfunctional Adjustments</b>	<b>(6)</b>	<b>(5)</b>	<b>(10)</b>	<b>(10)</b>	<b>1</b>	<b>(6%)</b>

Total - Planning Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	2,397	1,485	2,064	2,947	883	43%



## Economic Development Division

### Overview

Supports the local economy, with a focus on sector and community development, destination management, and cultural vibrancy by stimulating growth and investment across all of Kawartha Lakes' key sectors: manufacturing, agriculture, arts, culture and heritage, tourism, and innovation.



### 2025 Accomplishments

- Completed the Economic Development Strategy 2025-2029, advancing initiatives to support a vibrant and growing local economy
- Distributed Economic Development Fund grants totalling \$268,678.94 to fifteen (15) cultural and local economic development organizations
- Worked in collaboration with the community on the Fenelon Falls Downtown revitalization 2.0 "Discover Downtown Action Plan," a community-led initiative
- Implemented a new data tool to improve visitor information collection and analysis, capturing over 1,900 surveys since July 1 through Chamber of Commerce led Visitor Information Centres Supported investment in business start-ups, retention, growth, and attraction, as well as destination marketing, heritage and culture initiatives (YTD)
- Kawartha Lakes Small Business Centre (KLSBC) supported entrepreneurs in starting 43 new businesses and created 50 new jobs in Kawartha Lakes
- Hosted 15 workshops and training events attended by 187 people
- Supported 75 businesses and organizations in retention and expansion activities
- The Moments and Memories program shared personal stories, local history and culture through media outlets to enhance community awareness
- Completed the Archaeological Management Plan
- Completed the Cultural Centre Phase 2 Feasibility Study and presented findings to Council, shaping the preferred operating model and site selection, and advancing the project toward implementation with net-zero construction and operational considerations





## 2026 Priorities

- Complete strategic documents including the Signage and Wayfinding Strategy, Foreign Direct Investment Strategy, Cultural Master Plan update, Agriculture and Food Action Plan, and Indigenous Relations Framework
- Support job creation through business start-up, retention, expansion, and new investment
- Deliver funding programs to local businesses and organization to enhance economic and cultural vibrancy
- Collaborate on placemaking initiatives, including downtowns and public art



## 2026 Key Performance Indicators

- 100% of strategic documents completed by year end
- Commit to working with 80 existing businesses and startups in 2026

## Personnel Breakdown



### Full Time Staff

2025: 12  
2026: 13



### Student Hours

2025: 2,616  
2026: 2,916

## Economic Development Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Federal Grants	(11)	0	0	0	0	0%
Provincial Grants	(203)	(160)	(279)	(199)	80	(29%)
<b>Total - Grants</b>	<b>(214)</b>	<b>(160)</b>	<b>(279)</b>	<b>(199)</b>	<b>80</b>	<b>(29%)</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(1)	(0)	0	0	0	0%
<b>Total - Other Revenues</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(15)	(21)	(15)	(2)	13	(87%)
<b>Total - User Fees, Licenses and Fines</b>	<b>(15)</b>	<b>(21)</b>	<b>(15)</b>	<b>(2)</b>	<b>13</b>	<b>(87%)</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,088	587	1,152	1,273	121	10%
Employer Paid Benefits	310	182	309	358	49	16%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,398</b>	<b>769</b>	<b>1,462</b>	<b>1,632</b>	<b>170</b>	<b>12%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	84	53	92	113	21	23%
Telephone and Office Services	9	0	12	0	(12)	(100%)
Postage, Printing, Office Supplies	17	12	24	39	15	60%
Operating Materials and Supplies	1	1	13	23	19	143%
Advertising and Promotion	277	58	218	222	(6)	(3%)
Capital Out of Operations	1	0	2	2	0	14%
<b>Total - Materials, Training, Services</b>	<b>389</b>	<b>124</b>	<b>361</b>	<b>398</b>	<b>37</b>	<b>10%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	134	57	176	154	(21)	(12%)
<b>Total - Contracted Services</b>	<b>134</b>	<b>57</b>	<b>176</b>	<b>154</b>	<b>(21)</b>	<b>(12%)</b>

Rents and Insurance Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	0	0	0	1	0	117%
<b>Total - Rents and Insurance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>117%</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organization	404	157	533	515	(18)	(3%)
<b>Total - Transfer to External Clients</b>	<b>404</b>	<b>157</b>	<b>533</b>	<b>515</b>	<b>(18)</b>	<b>(3%)</b>

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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(154)	(154)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(154)</b>	<b>(154)</b>	<b>0%</b>

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	(56)	(27)	(223)	(80)	143	(64%)
<b>Total - Interfunctional Adjustments</b>	<b>(56)</b>	<b>(27)</b>	<b>(223)</b>	<b>(80)</b>	<b>143</b>	<b>(64%)</b>

Total - Economic Development Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	2,040	898	2,014	2,265	251	12%



## Building and Septic Division

### Overview

Ensures all construction and demolition complies with Building Code Act and Ontario Building Code, including private on-site sewage systems with a daily sewage flow of 10,000 litres or less.



### 2025 Accomplishments

- Introduced online permitting for applications through the municipal website, providing an innovative digital solution to expedite the application process
- Converted permit files to a paperless format scanning paper files and managing e-file submissions digitally
- Closed 1000 historic CKL era building permit files, improving efficiency in locating historical information
- Continued review, documentation and re-sorting of 40+ years of pre-amalgamation building permits for several townships, enhancing accessibility and enabling secure record destruction
- Re-aligned Clerk and Inspection teams territories to align with permit volumes and provide more seamless area coverage
- Completed agreement with the Haliburton Kawartha Northumberland Peterborough Health Unit to assume historic records



### 2026 Priorities

- Continue closing historic City of Kawartha Lakes era building permit files to enhance the efficiency of locating historical information
- Continue cataloguing pre-amalgamation records
- Obtain hardcopy files from the Haliburton Kawartha Northumberland Peterborough Health Unit and commence digitizing and merging records databases to enhance the efficiency in managing historic files



### 2026 Key Performance Indicators

- Increase closure rate of 2001–2024 building permits by 40% over the 2025 baseline
- 100% of 10,500 pre-amalgamation building permit records reviewed, documented, and processed per the Records Retention



Personnel Breakdown



Full Time Staff

2025: 25  
2026: 25



Student Hours

2025: 630  
2026: 630

## Building and Septic Division Operating Budget

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

### Revenue

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(462)	(183)	(423)	(409)	14	(3%)
Permits	(2,707)	(1,472)	(3,000)	(3,000)	0	0%
Other Recoveries	(0)	(0)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(3,169)</b>	<b>(1,655)</b>	<b>(3,423)</b>	<b>(3,409)</b>	<b>14</b>	<b>(0%)</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,679	1,019	2,143	2,349	206	10%
Employer Paid Benefits	542	333	642	689	47	7%
<b>Total - Salaries, Wages and Benefits</b>	<b>2,221</b>	<b>1,351</b>	<b>2,785</b>	<b>3,038</b>	<b>253</b>	<b>9%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	35	27	34	37	3	9%
Telephone and Office Services	7	0	9	9	0	0%
Postage, Printing, Office Supplies	14	5	12	10	(2)	(13%)
Operating Materials and Supplies	6	4	15	7	(8)	(52%)
Capital Out of Operations	12	7	15	5	(10)	(67%)
<b>Total - Materials, Training, Services</b>	<b>75</b>	<b>42</b>	<b>84</b>	<b>68</b>	<b>(16)</b>	<b>(19%)</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	0	13	13	0%
Equipment Maintenance	0	1	0	0	0	0%
<b>Total - Contracted Services</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>0%</b>
Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	1	0	1	1	(0)	(25%)
<b>Total - Debt, Lease and Financial</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>(0)</b>	<b>(25%)</b>
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	556	173	346	398	52	15%
Fleet Internal Operating Charges	75	39	81	118	37	46%
<b>Total - Interfunctional Adjustments</b>	<b>632</b>	<b>212</b>	<b>427</b>	<b>516</b>	<b>89</b>	<b>21%</b>
Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserves	(3,711)	0	0	0	0	0%
Transfer to Obligatory Fund	3,951	48	125	(227)	(352)	(281%)
<b>Total - Transfer to Reserves</b>	<b>240</b>	<b>48</b>	<b>125</b>	<b>(227)</b>	<b>(352)</b>	<b>(281%)</b>
Total - Building and Septic Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	0	0	0	0	0	0%



## Engineering and Corporate Assets

### Who?

The Engineering and Corporate Assets Department is made up of Administration, Corporate Assets, Development Engineering, Infrastructure, Design and Construction, and Technical Services divisions. It is also responsible for overseeing Crossing Guards and the Municipal Airport.

### What?

Engineering and Corporate Assets ensures responsible development that conforms to municipal standards and does not negatively impact surrounding properties. The team also manages, coordinates and administers engineering construction services for capital construction projects, as well as prepares five-year capital budgets and implements programs for roads, traffic signals, streetlights, drainage and sidewalks. The municipality's Asset Management Strategy and Asset Management Plan are also developed and maintained providing a comprehensive long-term plan for capital assets.

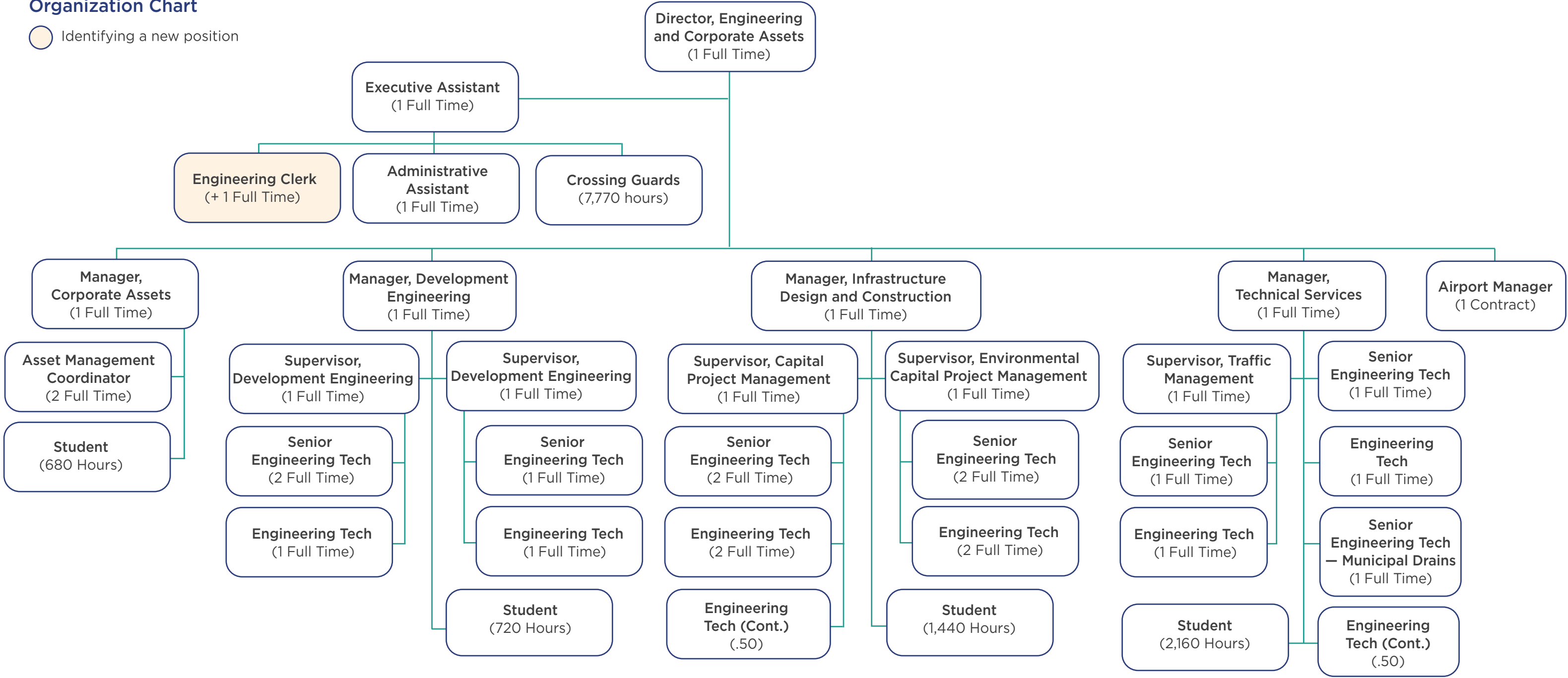
### How?

Engineering and Corporate Assets focuses on the design, construction and maintenance of various types of municipal infrastructure, facilities and utility systems. This involves streets, sidewalks, water supply networks, sewers and street lighting. Engineering and Corporate Assets works closely with all other municipal departments, as well as community partners, consultants and contractors.

Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 32  
2026: 33



Additional Hours

2025: 9,850  
2026: 9,850



Student Hours

2025: 5,000  
2026: 5,000



## Engineering and Corporate Assets Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(61)	(40)	(69)	(81)	(12)	17%
Other Revenues	(17)	0	(4)	(4)	0	0%
User Fees, Licenses and Fines	(1,392)	(461)	(1,238)	(1,003)	235	(19%)
<b>Total - Revenue</b>	<b>(1,470)</b>	<b>(501)</b>	<b>(1,311)</b>	<b>(1,088)</b>	<b>223</b>	<b>(17%)</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	2,538	1,589	2,595	3,030	435	17%
Materials, Training, Services	492	187	449	275	(174)	(39%)
Contracted Services	399	200	296	350	54	18%
Rents and Insurance	5	13	11	17	6	50%
Debt, Lease and Financial	15	5	13	13	0	0%
Budget Efficiency	0	0	0	(144)	(144)	0%
Interfunctional Adjustments	255	165	360	317	(43)	(12%)
Transfers to Reserves	30	0	0	0	0	0%
<b>Total - Expenses</b>	<b>3,734</b>	<b>2,160</b>	<b>3,724</b>	<b>3,858</b>	<b>134</b>	<b>4%</b>

Total - Engineering and Corporate Assets Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	2,263	1,658	2,413	2,770	357	15%



# Administration Division

## Overview

The Administration Division is responsible for the overall management and budgeting of all Divisions, Crossing Guard program, management of the Municipal Airport, financial management, long range needs and feasibility planning, ensures Department goals align with corporate strategy.



### 2025 Accomplishments

- Completion of overall website reconfiguration



### 2026 Priorities

- Recruit a new Engineering Clerk to coordinate legal reviews for Development Engineering, manage the Municipal Consent Database, oversee CASE management, and provide comprehensive department support



### 2026 Key Performance Indicators

- Clerk effectively oversees CASE and adheres to 100% compliance with municipal data standards and filing requirements ensuring that corporate assets are effectively managed

## Personnel Breakdown



### Full Time Staff

2025: 3  
2026: 4

## Administration Division Operating Budget

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

### Revenue

User Charges, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(4)	(4)	(5)	(5)	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(4)</b>	<b>(4)</b>	<b>(5)</b>	<b>(5)</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	283	184	349	387	38	11%
Employer Paid Benefits	85	62	97	118	21	22%
<b>Total - Salaries, Wages and Benefits</b>	<b>369</b>	<b>245</b>	<b>446</b>	<b>506</b>	<b>60</b>	<b>13%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff Board Training and Expense	50	7	17	17	1	3%
Telephone and Office Services	15	0	12	6	(6)	(50%)
Postage, Printing, Office Supplies	7	11	11	10	(1)	(7%)
Vehicle and Equipment Fuel	10	1	11	8	(3)	(24%)
Material and Equipment Charges	(56)	0	(85)	(85)	0	0%
<b>Total - Materials, Training, Services</b>	<b>26</b>	<b>19</b>	<b>(35)</b>	<b>(44)</b>	<b>(9)</b>	<b>25%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	70	76	35	50	15	43%
<b>Total - Contracted Services</b>	<b>70</b>	<b>76</b>	<b>35</b>	<b>50</b>	<b>15</b>	<b>43%</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(22)	(22)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22)</b>	<b>(22)</b>	<b>0%</b>
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Fleet Internal Operating Charges	107	68	213	169	(44)	(21%)
<b>Total - Interfunctional Adjustments</b>	<b>107</b>	<b>68</b>	<b>213</b>	<b>169</b>	<b>(44)</b>	<b>(21%)</b>
Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	568	405	654	654	0	0%



# Corporate Assets Division

## Overview

Corporate Assets coordinates asset management, capital planning and capital budgeting functions across the City’s various departments. This includes stewardship over the asset registry as well as preparation of Asset Management Plans, Water-Wastewater Rate Studies, Tax-Supported Capital Budgets, Water-Wastewater Capital Budgets, Special Projects Budgets, and major capital grant applications. The division also prepares and administers Development Charge Studies and By-Laws and Capital Charge Studies and By-Laws, and it collaborates with Treasury Division in the preparation of Long-Term Financial Plans to ensure the City’s long-term financial sustainability.



## 2025 Accomplishments

- Developed and implemented the Asset Management Plan to guide sustainable service delivery
- Completed the Water-Wastewater Rate Study to support long-term financial planning
- Finalized the Development Charges Study and By-law
- Prepared the Capital Forecast to inform the Long-Term Financial Plan
- Delivered the 2026 Tax-Supported and Water-Wastewater Capital budgets
- Prepared the 2026 Special Projects Budget to prioritize strategic initiatives



## 2026 Priorities

- Implement the Strategic Asset Management Policy to guide long-term infrastructure and service planning
- Investigate a City-wide system for enhanced capital forecasting and budgeting
- Develop the Capital Forecast to support the Long-Term Financial Plan
- Prepare the 2027 Tax-Supported and Water-Wastewater Capital budgets
- Deliver the 2027 Special Projects Budget to prioritize strategic initiatives



## 2026 Key Performance Indicators

- Digital transformation - Complete feasibility study and options analysis for a City-wide system for enhanced capital forecasting and budgeting by end of 2026.
- Develop 2027 Special Projects Budget that aligns with Council-approved strategic plan by year end

### Personnel Breakdown



#### Full Time Staff

2025: 3  
2026: 3



#### Student Hours

2025: 680  
2026: 680



## Corporate Assets Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	115	75	134	140	6	4%
Employer Paid Benefits	89	56	91	95	5	5%
<b>Total - Salaries, Wages and Benefits</b>	<b>204</b>	<b>132</b>	<b>225</b>	<b>235</b>	<b>10</b>	<b>5%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	14	7	12	12	1	4%
Telephone and Office Services	1	0	1	0	(1)	(100%)
Postage, Printing, Office Supplies	0	0	0	0	(0)	(100%)
Advertising and Promotion	0	0	1	0	(1)	(100%)
<b>Total - Materials, Training, Services</b>	<b>14</b>	<b>7</b>	<b>14</b>	<b>12</b>	<b>(1)</b>	<b>(10%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	73	9	35	35	0	0%
<b>Total - Contracted Services</b>	<b>73</b>	<b>9</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(9)	(9)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9)</b>	<b>(9)</b>	<b>0%</b>

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

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	30	0	0	0	0	0%
<b>Total - Transfers to Reserves</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Total - Corporate Assets Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	322	147	273	273	0	0%



# Development Engineering Division

## Overview

Development Engineering ensures responsible development follows municipal standards that does not negatively impact surrounding properties. It provides engineering review and approval of development applications, including preparation of subdivision agreements, site inspections and management of security, and is responsible for preparing, coordinating and supervising the compilation and preparation of development engineering reports related to development proposals and applications (e.g. rezoning, minor variance, subdivisions, consent, site plan control, building permits) including water and wastewater capacities, lot grading, lot drainage and/or storm water management.



### 2025 Accomplishments

- Advanced the City’s housing pledge and sustainable growth by reviewing, approving and implementing development projects



### 2026 Priorities

- Streamline the development review, approval, and implementation process to accelerate growth and development while aligning with the City’s Strategic Plan



### 2026 Key Performance Indicators

- Reduce average application processing time to support the expansion of critical infrastructure

## Personnel Breakdown



### Full Time Staff

2025: 8  
2026: 8



### Student Hours

2025: 720  
2026: 720

## Development Engineering Division Operating Budget

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

### Revenue

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(17)	0	(4)	(4)	0	0%
<b>Total - Other Revenues</b>	<b>(17)</b>	<b>0</b>	<b>(4)</b>	<b>(4)</b>	<b>0</b>	<b>0%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(691)	(247)	(593)	(433)	160	(27%)
<b>Total - User Fees, Licenses and Fines</b>	<b>(691)</b>	<b>(247)</b>	<b>(593)</b>	<b>(433)</b>	<b>160</b>	<b>(27%)</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	624	327	748	787	39	5%
Employer Paid Benefits	191	117	229	249	21	9%
<b>Total - Salaries, Wages and Benefits</b>	<b>815</b>	<b>444</b>	<b>977</b>	<b>1,036</b>	<b>59</b>	<b>6%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	2	3	4	4	0	0%
<b>Total - Materials, Training, Services</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	17	0	0	0	0	0%
<b>Total - Contracted Services</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(38)	(38)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(38)</b>	<b>(38)</b>	<b>0%</b>

Total - Development Engineering Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	127	200	384	565	181	47%





# Infrastructure Design and Construction Division

## Overview

Manages, coordinates, designs, constructs and administers engineering construction services for capital construction projects. It oversees all design, construction and major maintenance on public highways, bridges, sewers, water mains and other related infrastructure, as well as provides technical and strategic guidance on infrastructure construction projects and responsible for schedule, quality and cost control of engineering capital construction work programs.



### 2025 Accomplishments

- Completed the Water and Wastewater Master Plan
- Resurfaced Kent Street in Lindsay, enhancing roadway safety and durability
- Advanced construction on the Lake Dalrymple Bridge



### 2026 Priorities

- Tender and award construction of the Colborne Street Bridge
- Commence Environmental Assessment of the Lindsay Water System Expansion
- Begin construction of the Logie Street Pumping Station
- Start construction of the Highway 7 Pumping Station and associated infrastructure along Lindsay Street



### 2026 Key Performance Indicators

- Environmental assessment for the Lindsay Water System Expansion initiated and aligned with municipal sustainability and climate resilience objectives

## Personnel Breakdown



### Full Time Staff

2025: 11  
2026: 11



### Additional Hours

2025: 10,040  
2026: 10,040



### Student Hours

2025: 1,440  
2026: 1,440

## Infrastructure Design and Construction Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	166	157	(90)	(32)	58	(65%)
Employer Paid Benefits	71	53	306	358	52	17%
<b>Total - Salaries, Wages and Benefits</b>	<b>237</b>	<b>210</b>	<b>216</b>	<b>327</b>	<b>110</b>	<b>51%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	13	9	13	13	0	0%
<b>Total - Materials, Training, Services</b>	<b>13</b>	<b>9</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(22)	(22)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22)</b>	<b>(22)</b>	<b>0%</b>

Total - Infrastructure Design and Construction Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	251	219	230	318	89	39%



# Technical Services Division

## Overview

Manages the City’s municipal drain infrastructure, asset management with GIS adaptability, manages and implements capital improvement projects for the rural resurfacing program, traffic light and street light improvements, large culvert replacements and City parking lot improvement programs. Prepares long-term capital plans for roads, traffic signals, streetlights, drainage and sidewalks, and carries out the traffic count program including warrant studies for traffic control devices and signage.



## 2025 Accomplishments

- Adopted the Transportation Master Plan
- Installed traffic lights at the intersection of Boyd Street/Canal Street/CKL 36
- Completed resurfacing of Valentia Road
- Created a Traffic Management SharePoint page to track and monitor traffic warrant improvements efficiently



## 2026 Priorities

- Completion of Central Depot Environmental Assessment
- Install traffic lights at McKay Street/ Colborne Street/ St. Joseph Street and Colborne Street intersections
- Completion of the Thurstonia Drainage Study



## 2026 Key Performance Indicators

- Central Depot Environment Assessment completed by end of 2026. Assessment incorporates sustainability and mitigation measures for environmental impact reduction.

## Personnel Breakdown



### Full Time Staff

2025: 7  
2026: 7



### Additional Hours

2025: 1,040  
2026: 1,040



### Student Hours

2025: 2,160  
2026: 2,160

## Technical Services Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(61)	(40)	(69)	(81)	(12)	17%
<b>Total - Grants</b>	<b>(61)</b>	<b>(40)</b>	<b>(69)</b>	<b>(81)</b>	<b>(12)</b>	<b>17%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(0)	0	0	(75)	(75)	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(75)</b>	<b>(75)</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	590	347	360	529	168	47%
Employer Paid Benefits	162	109	218	235	17	8%
<b>Total - Salaries, Wages and Benefits</b>	<b>752</b>	<b>456</b>	<b>579</b>	<b>764</b>	<b>185</b>	<b>32%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	9	14	11	13	2	18%
Telephone and Office Services	0	0	1	1	0	0%
Postage, Printing, Office Supplies	1	0	1	1	0	0%
Material and Equipment Charges	(6)	0	(7)	(7)	0	0%
<b>Total - Materials, Training, Services</b>	<b>5</b>	<b>14</b>	<b>6</b>	<b>8</b>	<b>2</b>	<b>34%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(40)	(40)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40)</b>	<b>(40)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Fleet Internal Operating Charges	16	8	15	15	(1)	(4%)
<b>Total - Interfunctional Adjustments</b>	<b>16</b>	<b>8</b>	<b>15</b>	<b>15</b>	<b>(1)</b>	<b>(4%)</b>

Total - Technical Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	711	437	530	590	59	11%





# Crossing Guards Division

## Overview

The mandate of the Crossing Guard program is to ensure elementary school students cross streets safely as they walk to and from school. All Crossing Guards are regulated by the Ministry of Transportation. The Municipal Act mandates that all Crossing Guards must be municipal employees.



### 2025 Accomplishments

- Completed a comprehensive review of crossing guard operations and updated related policies to enhance safety and consistency



### 2026 Priorities

- Advance efficiencies and improvements within the Crossing Guard Program to enhance safety and service delivery



### 2026 Key Performance Indicators

- Completion of a program review identifying opportunities for operational efficiencies by end of 2026

## Personnel Breakdown



### Additional Hours

2025: 7,770  
2026: 7,770

## Crossing Guards Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	151	96	141	151	10	7%
Employer Paid Benefits	10	7	11	12	1	7%
<b>Total - Salaries, Wages and Benefits</b>	<b>160</b>	<b>103</b>	<b>152</b>	<b>163</b>	<b>11</b>	<b>7%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	28	8	26	10	(16)	(62%)
Operating Materials and Supplies	0	0	1	1	0	0%
<b>Total - Materials, Training, Services</b>	<b>29</b>	<b>8</b>	<b>27</b>	<b>11</b>	<b>(16)</b>	<b>(60%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	0	0	0	0%
<b>Total - Contracted Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Total - Crossing Guards Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	189	111	179	174	(5)	(3%)



## Municipal Airport Division

### Overview

The Municipal Airport is an important asset that offers significant economic and community benefits. It brings visitors to our community, creates jobs and supports local business by making their customers and suppliers more accessible. The airport is the only facility between Minden and Peterborough available for Ornge medical evacuations and is used frequently for life-saving missions. The airport is owned by the municipality and is operated by the Loomex Group.



### 2025 Accomplishments

- Awarded tenders for runway upgrades to 13/31 and 03/21, resurfacing of the main apron
- Awarded the Airport Management Contract



### 2026 Priorities

- Complete runway upgrades and resurfacing capital projects



### 2026 Key Performance Indicators

- Complete runway upgrades and resurfacing capital projects to strengthen regional transportation, infrastructure, and long-term asset sustainability by year end

## Municipal Airport Division Operating Budget

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

### Revenue

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(14)	(4)	(14)	(14)	0	0%
Facilities Rental and Leases	(215)	(60)	(189)	(189)	0	0%
Sales	(459)	(142)	(430)	(280)	150	(35%)
Other Recoveries	(7)	(4)	(7)	(7)	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(696)</b>	<b>(210)</b>	<b>(640)</b>	<b>(490)</b>	<b>150</b>	<b>(23%)</b>

### Expenses

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	0	0	1	1	0	0%
Telephone and Office Services	3	2	4	3	(1)	(25%)
Postage, Printing, Office Supplies	2	1	1	1	(0)	(44%)
Advertising and Promotion	1	0	1	1	0	0%
Utilities and Fuels	13	7	14	16	2	14%
Vehicle and Equipment Fuel	384	117	400	250	(150)	(38%)
<b>Total - Materials, Training, Services</b>	<b>402</b>	<b>127</b>	<b>421</b>	<b>272</b>	<b>(149)</b>	<b>(35%)</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	200	102	205	240	35	17%
Building Maintenance	21	7	15	15	0	0%
Grounds Maintenance	16	6	6	10	4	67%
<b>Total - Contracted Services</b>	<b>238</b>	<b>115</b>	<b>226</b>	<b>265</b>	<b>39</b>	<b>17%</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Insurance	5	13	11	17	6	50%
<b>Total - Rents and Insurance</b>	<b>5</b>	<b>13</b>	<b>11</b>	<b>17</b>	<b>6</b>	<b>50%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	15	5	13	13	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>15</b>	<b>5</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(13)	(13)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13)</b>	<b>(13)</b>	<b>0%</b>



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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	75	38	75	75	0	0%
Fleet Internal Operating Charges	9	3	6	6	0	0%
Municipal Taxes	49	49	50	52	2	3%
<b>Total - Interfunctional Adjustments</b>	<b>132</b>	<b>89</b>	<b>131</b>	<b>133</b>	<b>2</b>	<b>1%</b>

Total - Municipal Airport Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	96	139	162	195	33	21%



## Community Services

### Who?

Community Services is one of the most wide-ranging departments in the City. The department is organized into four main areas: Administration, Building and Property, Customer Experience, and Parks and Recreation. Together, these areas reflect both the behind-the-scenes functions that keep the City running smoothly, and the frontline services that residents experience every day.

### What?

Community Services delivers a broad spectrum of responsibilities:

- **Administration** provides internal support and coordination, including courier services and committee support, ensuring accountability and efficiency.
- **Customer Experience** oversees the corporate customer service program and the City's service centres, providing residents with consistent, positive interactions.
- **Building and Property** manages the City's facilities and assets, playing a central role in asset management and ensuring safe, well-maintained community hubs.
- **Parks and Recreation** delivers recreation and leisure programming and maintains community centres, parks, waterfront properties, trails, cemeteries, and forest tracts. The division also supports community events and initiatives that foster health, well-being, and social connection.

Community Services touches nearly every aspect of daily life in Kawartha Lakes, balancing essential operations with the stewardship of community spaces and assets to create a stronger, healthier, and more connected municipality.

## How?

Community Services advances all four of Council's strategic priorities:

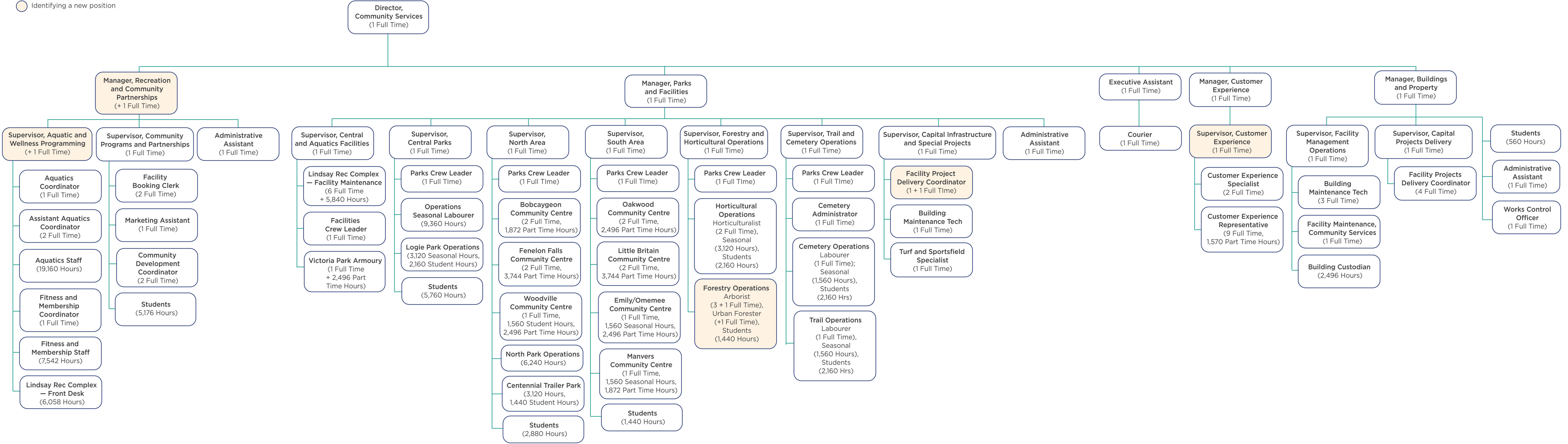
- **Healthy Environment:** Protecting and maintaining greenspaces, trails, cemeteries, and waterways.
- **Exceptional Quality of Life:** Delivering recreation and leisure programming and sustaining safe, welcoming facilities and hubs for community interaction.
- **Vibrant and Growing Economy:** Enhancing the City's attractiveness for residents, businesses, and visitors through well-maintained amenities, recreation opportunities, and natural assets.
- **Good Government:** Providing efficient, innovative, and accountable services, improving the customer experience, and ensuring municipal assets are responsibly managed.



Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 83  
2026: 89



Additional Hours

2025: 96,642  
2026: 96,642



Student Hours

2025: 27,326  
2026: 27,326

# Community Services Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(58)	(54)	(60)	(60)	0	0%
Other Revenues	(386)	(79)	(202)	(203)	(2)	1%
User Fees, Licenses and Fines	(5,007)	(2,718)	(4,627)	(5,270)	(643)	14%
<b>Total - Revenue</b>	<b>(5,451)</b>	<b>(2,851)</b>	<b>(4,888)</b>	<b>(5,533)</b>	<b>(645)</b>	<b>13%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	9,236	5,220	9,387	11,895	2,508	27%
Materials, Training, Services	3,131	1,342	3,029	3,083	53	2%
Contracted Services	3,597	2,285	3,055	3,202	147	5%
Rents and Insurance	431	211	470	441	(29)	(6%)
Debt, Lease and Financial	112	61	94	94	(0)	(0%)
Transfer to External Clients	272	191	270	227	(44)	(16%)
Budget Efficiency	0	0	0	(867)	(867)	0%
Interfunctional Adjustments	1,310	797	1,659	1,734	75	4%
Transfers to Reserves	0	0	4	4	0	0%
<b>Total - Expenses</b>	<b>18,090</b>	<b>10,108</b>	<b>17,968</b>	<b>19,812</b>	<b>1,844</b>	<b>10%</b>

Total - Community Services Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	12,639	7,257	13,079	14,279	1,199	9%





# Administration Division

## Overview

The Administration area provides leadership, management, and financial oversight for all Community Services divisions. Responsibilities include departmental budgeting, coordination of the municipal courier service, management of community funding programs, financial planning, long-range needs assessment, and strategic planning. Administration also supports governance and accountability by ensuring policies, procedures, and planning align with corporate goals and Council’s strategic priorities.



## 2025 Accomplishments

- Collaborated with Legacy C.H.E.S.T. Committees of Council to modernize the Council C.H.E.S.T. Policy, aligning it with municipal growth and enhancing benefit to community organizations
- Streamlined the Legacy C.H.E.S.T. application process by introducing an online submission system, creating a more accessible and transparent process for applicants
- Implemented a coordinated approach to managing and responding to all Development and Engineering applications, ensuring timely and consistent feedback to support community growth and investment



## 2026 Priorities

- Lead departmental Action Wellness Planning by coordinating the Action Planning Committee, supporting divisional initiatives, and integrating feedback to improve workplace culture and employee well-being
- Continue aligning departmental structure to support growth, ensuring resources and leadership capacity are in place to meet future needs
- Finalize departmental service profiles and establish Key Performance Indicators (KPIs) across all divisions to strengthen performance measurement and accountability



## 2026 Key Performance Indicators

- Strategic key performance indicators generated for all divisions by year end

## Personnel Breakdown



### Full Time Staff

2025: 3  
2026: 3

## Administration Division Operating Budget

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

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	282	171	344	340	(3)	(1%)
Employer Paid Benefits	82	54	89	93	5	5%
<b>Total - Salaries, Wages and Benefits</b>	<b>364</b>	<b>225</b>	<b>432</b>	<b>434</b>	<b>1</b>	<b>0%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	6	4	6	7	0	4%
Telephone and Office Services	3	0	1	0	(1)	(100%)
Postage, Printing, Office Supplies	1	0	1	0	(0)	(57%)
Advertising and Promotion	0	0	0	0	0	0%
<b>Total - Materials, Training, Services</b>	<b>10</b>	<b>5</b>	<b>8</b>	<b>7</b>	<b>(1)</b>	<b>(15%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	1	0	1	1	0	0%
<b>Total - Contracted Services</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0%</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organization	14	0	14	0	(14)	(100%)
<b>Total - Transfer to External Clients</b>	<b>14</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>(14)</b>	<b>(100%)</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(32)	(16)	(32)	(40)	(8)	25%
Fleet Internal Operating Charges	14	8	16	17	2	10%
Municipal Taxes	28	29	37	37	0	0%
<b>Total - Interfunctional Adjustments</b>	<b>10</b>	<b>21</b>	<b>21</b>	<b>14</b>	<b>(6)</b>	<b>(31%)</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	398	251	476	456	(20)	(4%)



## Customer Experience Division

### Overview

The Customer Experience Division provides corporate oversight of the City's customer experience program and manages the daily operations of all four municipal service centres. This division ensures a consistent, accessible, and responsive approach to service delivery across all departments. By strengthening the relationship between residents and their local government, Customer Experience plays a central role in delivering **Good Government** through innovative and efficient service delivery, while also supporting **Exceptional Quality of Life** by making services easy to access and responsive to community needs.



### 2025 Accomplishments

- Implemented updated Corporate Customer Service Standards as part of advancing the Customer Experience Strategy, ensuring high-quality, consistent service delivery across all municipal service areas
- Enhanced customer accessibility and service through the modernization of the Lindsay Service Centre, improving the physical and digital service experience for residents
- Responded effectively to unprecedented service demand during the Ice Storm, with the Municipal Call Centre experiencing a 22% increase in call volume, in-person transactions rising by 5%, and service requests increasing by 34% year over year. The Customer Experience team ensured timely and consistent responses, maintaining service quality under extraordinary circumstances.
- Advanced service quality monitoring and measurement practices, aligning with the Customer Experience Strategy to support continuous improvement across the corporation



### 2026 Priorities

- Advance the Customer Experience Strategy and its supporting pillars, delivering measurable improvements in accessibility, responsiveness, and service consistency across the corporation
- Digital transformation - Lead the research, procurement, and phased implementation of a new Corporate Customer Relationship Management (CRM) system to enhance case tracking, strengthen data analytics, and expand resident self-service capabilities
- Restructure the division to establish two focused streams — Service Delivery and Operations and Quality and Performance — and onboard a new Supervisor of Customer Experience to strengthen leadership, support front-line staff, and advance the City's corporate approach



## 2026 Key Performance Indicators

### Calls Handled by Municipal Call Centre

The Municipal Call Centre operates under the following Division Service Targets:

- 80% of identified 2026 Customer Experience Strategy actions completed by end of Q2 2026 to enhance accessibility and responsiveness across all customer channels
- Corporate Customer Relationship Management (CRM) system procured and first implementation phase completed by Q4 2026 to enhance digital service capabilities and strengthen data-informed decision-making
- Implement Division Service Targets (DST) across 80% of priority municipal service areas, strengthening accountability and performance measurement

### Personnel Breakdown



#### Full Time Staff

2025: 12  
2026: 13



#### Additional Hours

2025: 1,570  
2026: 1,570



## Customer Services Division Operating Budget

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

### Revenue

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Sales	(0)	(0)	0	0	0	0%
Other Recoveries	(3)	(0)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(3)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	751	412	679	928	248	37%
Employer Paid Benefits	249	137	207	280	73	35%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,000</b>	<b>549</b>	<b>887</b>	<b>1,208</b>	<b>321</b>	<b>36%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	10	0	6	6	0	0%
Telephone and Office Services	0	0	0	11	11	0%
Postage, Printing, Office Supplies	5	2	3	3	(1)	(24%)
Capital Out of Operations	1	0	1	1	0	0%
<b>Total - Materials, Training, Services</b>	<b>16</b>	<b>2</b>	<b>10</b>	<b>21</b>	<b>10</b>	<b>98%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	0	1	0	100%
<b>Total - Contracted Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>100%</b>

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

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	0	0	0	0	0	0%
<b>Total - Rents and Insurance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	19	7	15	15	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>19</b>	<b>7</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0%</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(78)	(78)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(78)</b>	<b>(78)</b>	<b>0%</b>
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(23)	(12)	(23)	(12)	11	(49%)
<b>Total - Interfunctional Adjustments</b>	<b>(23)</b>	<b>(12)</b>	<b>(23)</b>	<b>(12)</b>	<b>11</b>	<b>(49%)</b>
Total - Customer Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	1,009	547	889	1,153	264	30%



## Building and Property Division

### Overview

The Building and Property Division manages facility operations, supports the delivery of the facility capital program, and leads the municipality's energy management initiatives. The division plays a central role in long-term asset management planning, ensuring that municipal facilities are safe, efficient, and sustainable. This work directly supports **Good Government** by ensuring assets are responsibly managed, while also contributing to an **Exceptional Quality of Life** by maintaining community hubs that residents rely on.



### 2025 Accomplishments

- Completed LED lighting upgrades in 12 municipal facilities, including several fire halls, reducing energy consumption and supporting the City's carbon reduction goals
- Modernized the Service Desk at City Hall, enhancing accessibility and improving the customer experience for visitors
- Reached the final stages of onboarding the Construction Manager for the Paramedics Headquarters and Fleet Centre project, marking a key milestone in this critical capital initiative
- Launched the Facility Condition Assessment (FCA) program, completing 13 facility assessments to date, which will guide future maintenance and capital planning



### 2026 Priorities

- Advance the Paramedics Headquarters and Fleet Centre project, with significant progress expected in the construction phase
- Continue the Facility Condition Assessment program
- Pursue energy incentives, grants, and rebates to reduce the City's carbon footprint and mitigate environmental risks



### 2026 Key Performance Indicators

- Complete an additional 20 on-site assessments to strengthen asset management planning
- Develop workplan to reduce carbon footprint in municipal facilities
- Manage 30 capital improvement projects, including Paramedic and Fire facilities, representing an investment of approximately \$24.5 million

Personnel Breakdown



Full Time Staff

2025: 13  
2026: 13



Additional Hours

2025: 2,496  
2026: 2,496



Student Hours

2025: 560  
2026: 560

## Building and Property Division Operating Budget

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

### Revenue

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(12)	0	0	0	0	0%
<b>Total - Other Revenues</b>	<b>(12)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Facilities Rental and Leases	(18)	(16)	(22)	(26)	(4)	17%
Other Recoveries	(0)	0	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(18)</b>	<b>(16)</b>	<b>(22)</b>	<b>(26)</b>	<b>(4)</b>	<b>17%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	767	384	549	736	188	34%
Employer Paid Benefits	227	122	305	314	9	3%
<b>Total - Salaries, Wages and Benefits</b>	<b>994</b>	<b>506</b>	<b>853</b>	<b>1,050</b>	<b>197</b>	<b>23%</b>



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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	11	4	9	9	(1)	(8%)
Telephone and Office Services	130	66	125	109	(16)	(12%)
Postage, Printing, Office Supplies	2	(0)	1	1	(1)	(64%)
Operating Materials and Supplies	19	14	6	22	15	243%
Utilities and Fuels	381	192	421	428	7	2%
Material and Equipment Charges	5	17	1	1	0	10%
Capital Out of Operations	0	1	1	1	0	0%
<b>Total - Materials, Training, Services</b>	<b>549</b>	<b>295</b>	<b>564</b>	<b>570</b>	<b>5</b>	<b>1%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	62	23	52	44	(8)	(15%)
General Contracted Services	196	105	183	197	15	8%
Environmental Contract Services	5	2	4	4	(0)	(5%)
Protection Contracted Services	23	15	25	24	(2)	(7%)
Building Maintenance	354	128	275	270	(5)	(2%)
Grounds Maintenance	736	895	596	641	45	8%
<b>Total - Contracted Services</b>	<b>1,375</b>	<b>1,168</b>	<b>1,134</b>	<b>1,179</b>	<b>45</b>	<b>4%</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	429	210	466	438	(28)	(6%)
Equipment Rental	0	0	1	1	(0)	(23%)
<b>Total - Rents and Insurance</b>	<b>429</b>	<b>210</b>	<b>467</b>	<b>438</b>	<b>(29)</b>	<b>(6%)</b>

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

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	0	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Other Boards	7	2	7	7	0	0%
<b>Total - Transfer to External Clients</b>	<b>7</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0%</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(147)	(147)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(147)</b>	<b>(147)</b>	<b>0%</b>
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(5)	0	0	0	0	0%
Fleet Internal Operating Charges	158	83	205	137	(68)	(33%)
<b>Total - Interfunctional Adjustments</b>	<b>153</b>	<b>83</b>	<b>205</b>	<b>137</b>	<b>(68)</b>	<b>(33%)</b>
Total - Building and Property Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>3,477</b>	<b>2,247</b>	<b>3,208</b>	<b>3,208</b>	<b>0</b>	<b>0%</b>



## Parks and Recreation Division

### Overview

The Parks and Recreation Division oversees all municipal arenas, community centres, pools, fitness centres, and associated programming. In addition, the division manages public cemeteries, parks, trails, forests and woodlots, trailer parks, beaches, sports fields, playgrounds, skate parks, museums, boat launches, and docks. Parks and Recreation also coordinate special events, community partnerships, and programs that foster recreation, inclusion, and community well-being. This work directly contributes to **A Healthy Environment** and **An Exceptional Quality of Life**, while also enhancing the City's attractiveness as part of **A Vibrant and Growing Economy**.



### 2025 Accomplishments

- Completed the Parks and Recreation Strategic Plan, establishing a guiding document for the next 15 years
- Enhanced customer accessibility, experience, and service delivery through the revitalization of Memorial Park
- Provided extensive community support following the ice storm, leading the urban area clean-up effort across 23 settlement areas and attending to approximately 300 km of roadway
- Developed conceptual plans for Omemee Beach Park, engaging the community through a Public Information Session and online feedback to inform the design process
- Completed Phase 1 of the Emily-Omemee Community Centre revitalization project, improving recreational infrastructure for future use
- Completed a comprehensive street and parkland tree inventory in Lindsay, identifying more than 8,000 trees and integrating data into the City's GIS mapping system
- Launched a customized Recreation Mobile App to make drop-in program registration more accessible for residents through tablets and mobile devices



### 2026 Priorities

- Oversee reconstruction projects for Ops and Sylvester Parks, revitalizing key community spaces
- Initiate the development of a comprehensive Parks Master Plan to guide the future of parks, waterfronts, and open spaces
- Complete a detailed analysis of the corporate tree maintenance and replacement program, ensuring sustainable management of this important asset
- Initiate the development of a Recreation Facility Master Plan to plan for future recreation infrastructure needs.



## 2026 Key Performance Indicators

- 100% of urban and settlement area municipal tree inventory verified and georeferenced to ensure a complete and accurate dataset
- Comprehensive assessment of all municipal recreation facilities completed to guide future infrastructure planning and align with the corporate priority of investing in sustainable, well-managed assets
- Delivery of 60 capital improvement projects, representing an investment of approximately \$22.8 million, in accordance with approved schedules and budgets to support the corporate priority of effective asset management and community infrastructure renewal

## Personnel Breakdown



### Full Time Staff

2025: 55  
2026: 60



### Additional Hours

2025: 92,576  
2026: 92,575



### Student Hours

2025: 26,766  
2026: 26,766

## Parks and Recreation Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Federal Grants	(10)	0	(10)	(10)	0	0%
Provincial Grants	(48)	(54)	(50)	(50)	0	0%
<b>Total - Grants</b>	<b>(58)</b>	<b>(54)</b>	<b>(60)</b>	<b>(60)</b>	<b>0</b>	<b>0%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interest Income	(0)	(8)	0	0	0	0%
Restricted Amounts Earned	(62)	0	(33)	(33)	0	0%
Donations and Other Revenue	(311)	(72)	(168)	(170)	(2)	1%
<b>Total - Other Revenues</b>	<b>(374)</b>	<b>(79)</b>	<b>(202)</b>	<b>(203)</b>	<b>(2)</b>	<b>1%</b>



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

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Registration Fees	(1,394)	(829)	(1,312)	(1,476)	(164)	13%
Service Fees	(3)	(1)	(2)	(4)	(2)	74%
Parks and Rec Rental Fees	(2,929)	(1,671)	(2,818)	(3,086)	(268)	10%
Facilities Rental and Leases	(275)	(109)	(222)	(259)	(37)	17%
Licenses	(0)	0	(1)	(76)	(76)	15100%
Permits	(18)	(9)	(17)	(20)	(3)	18%
Fines	(2)	(2)	(4)	(4)	0	0%
Sales	(7)	(4)	(7)	(7)	(0)	1%
Cemetery Sales	(205)	(76)	(191)	(199)	(8)	4%
Advertising Sales	(34)	0	(28)	(35)	(7)	24%
Other Recoveries	(117)	0	(3)	(78)	(75)	3000%
<b>Total - User Fees, Licenses and Fines</b>	<b>(4,985)</b>	<b>(2,701)</b>	<b>(4,604)</b>	<b>(5,244)</b>	<b>(640)</b>	<b>14%</b>

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	5,562	3,168	5,796	7,538	1,743	30%
Employer Paid Benefits	1,316	772	1,418	1,665	247	17%
<b>Total - Salaries, Wages and Benefits</b>	<b>6,878</b>	<b>3,940</b>	<b>7,214</b>	<b>9,203</b>	<b>1,990</b>	<b>28%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	48	37	66	72	6	9%
Telephone and Office Services	52	19	51	39	(12)	(24%)
Postage, Printing, Office Supplies	90	14	17	9	(8)	(48%)
Operating Materials and Supplies	265	128	252	267	15	6%
Advertising and Promotion	15	1	18	18	0	0%
Utilities and Fuels	1,893	788	1,931	1,972	41	2%
Vehicle and Equipment Fuel	15	6	13	15	1	10%
Material and Equipment Charges	99	47	99	95	(4)	(4%)
Capital Out of Operations	80	0	0	0	0	0%
<b>Total - Materials, Training, Services</b>	<b>2,556</b>	<b>1,040</b>	<b>2,446</b>	<b>2,485</b>	<b>39</b>	<b>2%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	215	86	192	177	(15)	(8%)
General Contracted Services	497	195	473	431	(42)	(9%)
Equipment Maintenance	239	68	188	192	4	2%
Environmental Contract Services	78	24	82	77	(5)	(6%)
Community Services Contract	334	134	375	505	130	35%
Building Maintenance	207	44	149	131	(19)	(12%)
Grounds Maintenance	631	565	448	497	49	11%
Cemetery Grounds Contracted	19	2	12	12	0	0%
<b>Total - Contracted Services</b>	<b>2,221</b>	<b>1,118</b>	<b>1,920</b>	<b>2,022</b>	<b>102</b>	<b>5%</b>

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

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	1	1	2	2	0	0%
Insurance	1	0	2	2	0	0%
<b>Total - Rents and Insurance</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	93	54	80	79	(0)	(0%)
Amortization Expenses	(0)	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>93</b>	<b>54</b>	<b>80</b>	<b>79</b>	<b>(0)</b>	<b>(0%)</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organization	187	154	185	175	(10)	(5%)
Transfer to Other Boards	65	35	65	45	(20)	(31%)
<b>Total - Transfer to External Clients</b>	<b>252</b>	<b>189</b>	<b>250</b>	<b>220</b>	<b>(30)</b>	<b>(12%)</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(642)	(642)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(642)</b>	<b>(642)</b>	<b>0%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Own Fund Transfers	0	0	(8)	(8)	0	0%
Interdepartmental Charges	(84)	13	(3)	12	15	(530%)
Fleet Internal Operating Charges	1,228	665	1,441	1,563	122	8%
Municipal Taxes	26	28	26	27	1	3%
<b>Total - Interfunctional Adjustments</b>	<b>1,170</b>	<b>705</b>	<b>1,456</b>	<b>1,594</b>	<b>138</b>	<b>9%</b>
Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	0	0	4	4	0	0%
<b>Total - Transfers to Reserves</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0%</b>
Total - Parks and Recreation Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>7,755</b>	<b>4,212</b>	<b>8,506</b>	<b>9,462</b>	<b>955</b>	<b>11%</b>



## Human Services

### Who?

Human services consist of Social Services, including Social Assistance and Children's Services, Housing Services, including Housing and Homelessness and Kawartha Lakes-Haliburton Housing Corporation.

### What?

The municipality is the Consolidated Municipal Service Manager for the Province, serving both Kawartha Lakes and the County of Haliburton for Social Services, including Social Assistance and Children's Services and Housing and Homelessness Services. The municipality is owner and sole shareholder of the Kawartha Lakes-Haliburton Housing Corporation.

### How?

The team facilitates and provides a range of social and income supports, services, community outreach, affordable housing, tenant supports and emergency shelter to the most vulnerable and at-risk population to facilitate their self-sufficiency leading to a better quality of life.

The Children's Services team supports licenced centre-based and home child care providers, and EarlyON operators to best serve and foster early learning and child development within our community.

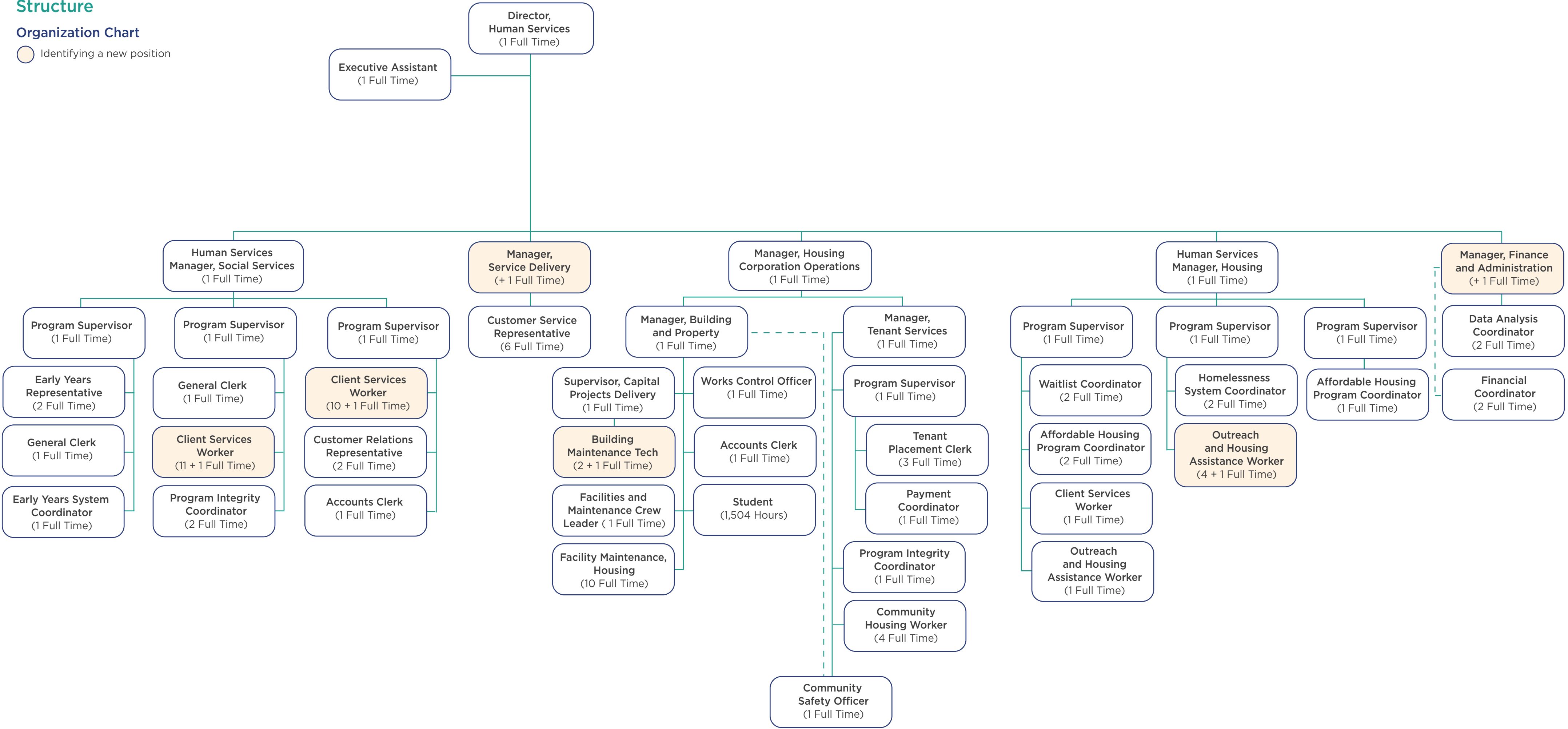
Divisions within Human Services are legislated by the various ministries with shared funding models established between municipalities and the provincial government, along with directed federal funding.



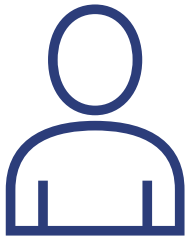
Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 92  
2026: 98



Student Hours

2025: 1,504  
2026: 1,504

# Human Services Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(36,835)	(19,990)	(42,371)	(43,357)	(986)	2%
Recovery-Other Municipalities	(1,260)	(729)	(1,495)	(1,878)	(383)	26%
Other Revenues	(75)	(55)	(138)	(150)	(12)	9%
User Fees, Licenses and Fines	(337)	(201)	(376)	(376)	0	0%
<b>Total - Revenue</b>	<b>(38,508)</b>	<b>(20,976)</b>	<b>(44,380)</b>	<b>(45,761)</b>	<b>(1,381)</b>	<b>3%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	8,290	3,486	6,628	7,623	995	15%
Materials, Training, Services	258	143	325	299	(26)	(8%)
Contracted Services	630	200	393	294	(99)	(25%)
Rents and Insurance	226	204	405	408	3	1%
Debt, Lease and Financial	12	5	7	11	3	42%
Transfer to External Clients	36,363	19,400	42,412	44,275	1,862	4%
Budget Efficiency	0	0	0	(495)	(495)	0%
Interfunctional Adjustments	(1,258)	550	1,105	1,209	104	9%
Transfers to Reserves	10	5	10	10	0	0%
<b>Total - Expenses</b>	<b>44,532</b>	<b>23,993</b>	<b>51,286</b>	<b>53,633</b>	<b>2,347</b>	<b>5%</b>

Total - Human Services Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	6,024	3,017	6,907	7,872	966	14%



# Administration Division

## Overview

The Administration division manages the expenditures related to the oversight of the Department and extra community grant programs administered.



### 2025 Accomplishments

- Established a partnership with the Kawartha Community Foundation to administer and deliver the Social Sustainability Fund within the City of Kawartha Lakes
- Awarded \$56,000 in Social Sustainability Funds to nine community projects, supporting food security, newcomer settlement, youth wellbeing research, and children’s recreation.
- Invested \$48,000 in Haliburton County to Point in Time Centre for Children Youth and Parents as part of the Community Social Investment Fund



### 2026 Priorities

- Continue to grow and invest in the established Social Sustainability Fund administered by Kawartha Community Foundation
- Review and refine the Housing Service Deliver Model for the 68 Lindsay St. N. housing unit



### 2026 Key Performance Indicators

- Achieve 100% investment towards community initiatives fostering social sustainability in Kawartha Lakes and Haliburton (approximately \$197,000)

## Personnel Breakdown



### Full Time Staff

2025: 2  
2026: 4

## Administration Division Operating Budget

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

### Revenue

Recovery-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(48)	(48)	(48)	(49)	(1)	2%
<b>Total - Recovery-Other Municipalities</b>	<b>(48)</b>	<b>(48)</b>	<b>(48)</b>	<b>(49)</b>	<b>(1)</b>	<b>2%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Facilities Rental and Leases	(232)	(196)	(376)	(376)	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(232)</b>	<b>(196)</b>	<b>(376)</b>	<b>(376)</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	9	2	0	0	0	0%
Employer Paid Benefits	2	1	0	0	0	0%
<b>Total - Salaries, Wages and Benefits</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Telephone and Office Services	1	0	0	0	0	0%
Utilities and Fuels	60	44	68	74	6	9%
<b>Total - Materials, Training, Services</b>	<b>61</b>	<b>44</b>	<b>68</b>	<b>74</b>	<b>6</b>	<b>9%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	0	0	0	0%
General Contracted Services	55	28	63	64	1	2%
Environmental Contract Services	6	3	6	6	0	3%
Building Maintenance	59	25	162	44	(118)	(73%)
Grounds Maintenance	88	88	64	87	23	36%
<b>Total - Contracted Services</b>	<b>208</b>	<b>144</b>	<b>294</b>	<b>201</b>	<b>(93)</b>	<b>(32%)</b>

Transfers to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organization	214	195	194	198	4	2%
<b>Total - Transfer to External Clients</b>	<b>214</b>	<b>195</b>	<b>194</b>	<b>198</b>	<b>4</b>	<b>2%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(495)	(495)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(495)</b>	<b>(495)</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	494	226	496	490	(6)	(1%)
Municipal Taxes	30	31	31	32	1	3%
<b>Total - Interfunctional Adjustments</b>	<b>524</b>	<b>256</b>	<b>527</b>	<b>522</b>	<b>(5)</b>	<b>(1%)</b>



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

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	10	5	10	10	0	0%
<b>Total - Transfers to Reserves</b>	<b>10</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>0%</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	747	403	668	84	(584)	(87%)



# Social Services Division — Social Assistance (Ontario Works)

## Overview

Provides stability supports, financial assistance and social supports by offering a range of programs.



### 2025 Accomplishments

- Maintained a 92% completion rate on social assistance action plans, exceeding the Ministry’s performance outcome measure
- Secured one-time financial support from the Ministry to assist social assistance recipients impacted by food loss following the April 2025 ice storm



### 2026 Priorities

- Engage with provincial partners to assess service and client impact analysis related of the new Ontario Works model effective January 1, 2026
- Conduct a full review and analysis of staff training and development to ensure staff are equipped with the tools to excel and deliver high-quality service
- Adopt an outcomes-focused service model approach to drive achievement of provincial performance outcome targets



### 2026 Key Performance Indicators

- Service and client impact analysis completed by year end

## Personnel Breakdown



### Full Time Staff

2025: 30  
2026: 32

## Social Services Division - Social Assistance Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(16,697)	(9,226)	(16,606)	(16,571)	35	(0%)
<b>Total - Grants</b>	<b>(16,697)</b>	<b>(9,226)</b>	<b>(16,606)</b>	<b>(16,571)</b>	<b>35</b>	<b>(0%)</b>

Recovery-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(351)	(200)	(440)	(646)	(206)	47%
<b>Total - Recovery-Other Municipalities</b>	<b>(351)</b>	<b>(200)</b>	<b>(440)</b>	<b>(646)</b>	<b>(206)</b>	<b>47%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(18)	(0)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(18)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	2,855	1,597	3,034	3,501	467	15%
Employer Paid Benefits	910	526	918	1,064	145	16%
<b>Total - Salaries, Wages and Benefits</b>	<b>3,766</b>	<b>2,124</b>	<b>3,953</b>	<b>4,565</b>	<b>612</b>	<b>15%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	40	22	37	41	4	11%
Telephone and Office Services	16	7	19	19	1	3%
Postage, Printing, Office Supplies	75	36	101	84	(17)	(17%)
Capital Out of Operations	14	6	11	11	0	0%
<b>Total - Materials, Training, Services</b>	<b>144</b>	<b>71</b>	<b>167</b>	<b>155</b>	<b>(13)</b>	<b>(7%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	4	0	3	5	2	55%
Technology Contracted Services	0	0	2	0	(2)	(100%)
General Contracted Services	34	15	34	30	(4)	(11%)
Equipment Maintenance	0	0	4	4	0	0%
Building Maintenance	120	2	4	4	0	0%
<b>Total - Contracted Services</b>	<b>159</b>	<b>17</b>	<b>45</b>	<b>41</b>	<b>(4)</b>	<b>(9%)</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	201	192	380	383	3	1%
Equipment Rental	2	1	2	2	0	0%
<b>Total - Rents and Insurance</b>	<b>203</b>	<b>193</b>	<b>382</b>	<b>385</b>	<b>3</b>	<b>1%</b>

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

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	12	5	7	11	3	42%
<b>Total - Debt, Lease and Financial</b>	<b>12</b>	<b>5</b>	<b>7</b>	<b>11</b>	<b>3</b>	<b>42%</b>

Transfers to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to/on behalf of Clients	14,994	8,085	14,818	14,759	(59)	(0%)
<b>Total - Transfer to External Clients</b>	<b>14,994</b>	<b>8,085</b>	<b>14,818</b>	<b>14,759</b>	<b>(59)</b>	<b>(0%)</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	524	262	524	605	81	15%
Fleet Internal Operating Charges	(329)	(138)	(288)	(268)	20	(7%)
<b>Total - Interfunctional Adjustments</b>	<b>196</b>	<b>124</b>	<b>236</b>	<b>337</b>	<b>101</b>	<b>43%</b>

Total - Social Assistance Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>2,407</b>	<b>1,192</b>	<b>2,563</b>	<b>3,035</b>	<b>472</b>	<b>18%</b>





## Social Services Division – Children’s Services

### Overview

Promotes and supports access to high quality early learning and child care services in partnership with the community to develop a coordinated system to meet the needs of children.



### 2025 Accomplishments

- Created 140 new licensed centre and home-based child care spaces, including two new centres, increasing child care access for children aged 0 to 5 from 22% in 2023 to 28.5% by the end of 2025
- Opened a licensed child care centre in Kirkfield, addressing the area with the lowest child care access rate in the service area
- Operationalized the 5-year Children’s Services Service Plan, identifying and prioritizing of 31 key implementation activities
- Initiated a pilot program to support equitable child care access for families requiring child care fee subsidies
- Implemented the new cost-based funding model, actively engaging child care providers to adopt the new model and navigate increasingly complex business processes



### 2026 Priorities

- Create up to 264 new licensed centre and home-based child care spaces to increase access for children aged 0 to 5 from 28% to 37%
- Complete nine of 31 service plan implementation activities, including evaluating the fee-subsidy equitable access pilot
- Review and prepare for implementation of the updated Canada-Wide Early Learning and Child Care (CWELCC) agreement, analyzing program impacts and identifying community and service provider needs to inform Ministry and Federal partners
- Support child care providers in applying lessons-learned from year one of the cost-based funding model to ensure effective fiscal management and delivery of high-quality licensed child care in 2026



### 2026 Key Performance Indicators

- Advance Service Plan implementation
- Increase childcare access for children from 0 to 5 by 9% from 2025 baseline

### Personnel Breakdown



#### Full Time Staff

2025: 12

2026: 5 (restructuring)

## Social Services Division – Children’s Services Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(15,107)	(8,504)	(20,439)	(21,263)	(823)	4%
<b>Total - Grants</b>	<b>(15,107)</b>	<b>(8,504)</b>	<b>(20,439)</b>	<b>(21,263)</b>	<b>(823)</b>	<b>4%</b>

Recovery-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(184)	(75)	(151)	(148)	2	(1%)
<b>Total - Recovery-Other Municipalities</b>	<b>(184)</b>	<b>(75)</b>	<b>(151)</b>	<b>(148)</b>	<b>2</b>	<b>(1%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(82)	(5)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(82)</b>	<b>(5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	476	262	594	644	50	8%
Employer Paid Benefits	147	88	170	195	25	15%
<b>Total - Salaries, Wages and Benefits</b>	<b>622</b>	<b>350</b>	<b>764</b>	<b>839</b>	<b>74</b>	<b>10%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	5	1	9	8	(0)	(5%)
Telephone and Office Services	0	0	1	1	0	0%
Postage, Printing, Office Supplies	5	10	9	5	(4)	(49%)
Capital Out of Operations	11	0	10	10	0	0%
<b>Total - Materials, Training, Services</b>	<b>20</b>	<b>11</b>	<b>28</b>	<b>23</b>	<b>(5)</b>	<b>(17%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	105	15	5	5	0	3%
Technology Contracted Services	19	0	19	7	(13)	(66%)
<b>Total - Contracted Services</b>	<b>124</b>	<b>15</b>	<b>24</b>	<b>12</b>	<b>(12)</b>	<b>(52%)</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	23	12	23	23	0	0%
<b>Total - Rents and Insurance</b>	<b>23</b>	<b>12</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>0%</b>

Transfers to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to/on behalf of Clients	0	0	0	2,261	2,261	0%
Transfer to External Organization	14,973	8,303	20,221	19,024	(1,197)	(6%)
<b>Total - Transfer to External Clients</b>	<b>14,973</b>	<b>8,303</b>	<b>20,221</b>	<b>21,285</b>	<b>1,063</b>	<b>5%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	141	27	54	62	8	15%
<b>Total - Interfunctional Adjustments</b>	<b>141</b>	<b>27</b>	<b>54</b>	<b>62</b>	<b>8</b>	<b>15%</b>

Total - Children's Services Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	532	133	526	833	307	58%



## Housing Services Division

### Overview

Responsible for the administration and funding of community housing, affordable housing and homelessness programs.



### 2025 Accomplishment

- Developed a new 10-year Housing and Homelessness Strategy, along with the completion of a comprehensive Housing and Homelessness Needs Assessment
- Completed building condition assessments for nine non-profit housing provider properties to support long-term capital reserve planning
- Implemented the Kawartha Lakes Encampment Outreach and Response Protocol
- Developed digital reporting tools to enable real-time data collection from contracted service providers



### 2026 Priorities

- Conduct financial planning and capital reserve forecasting with non-profit housing providers as mortgages mature and new service agreements are established
- Expand team capacity to advance affordable housing development and establish a pipeline of new projects
- Implement the new 10-Year Strategy (adopted in 2025)
- Coordinate and align system resources and services to meet priorities within new 10-Year Housing and Homelessness Strategy
- Invest in upstream, responsive homelessness prevention interventions
- Open a new integrated care hub in Lindsay, providing 12 emergency shelter beds, and drop-in services for those experiencing homelessness
- Support enhanced community case conferencing for individuals with complex needs



### 2026 Key Performance Indicators

- Capital reserve forecasts completed for providers with maturing mortgages by year end
- Integrated care hub opened in Lindsay by end of 2026 to address the strategic goal of ensuring that a range of programs, services and supports are available and accessible to those in need

### Personnel Breakdown



### Full Time Staff

2025: 31  
2026: 32



## Housing Services Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Federal Grants	(554)	(197)	(394)	(343)	51	(13%)
Provincial Grants	(4,477)	(2,063)	(4,931)	(5,179)	(248)	5%
<b>Total - Grants</b>	<b>(5,031)</b>	<b>(2,260)</b>	<b>(5,325)</b>	<b>(5,523)</b>	<b>(197)</b>	<b>4%</b>

Recovery-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(677)	(405)	(856)	(1,034)	(178)	21%
<b>Total - Recovery-Other Municipalities</b>	<b>(677)</b>	<b>(405)</b>	<b>(856)</b>	<b>(1,034)</b>	<b>(178)</b>	<b>21%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Restricted Amounts Earned	(75)	(55)	(138)	(150)	(12)	9%
<b>Total - Other Revenues</b>	<b>(75)</b>	<b>(55)</b>	<b>(138)</b>	<b>(150)</b>	<b>(12)</b>	<b>9%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	(5)	(0)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(5)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	2,977	791	1,475	1,761	286	19%
Employer Paid Benefits	915	219	436	458	22	5%
<b>Total - Salaries, Wages and Benefits</b>	<b>3,892</b>	<b>1,010</b>	<b>1,911</b>	<b>2,219</b>	<b>308</b>	<b>16%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	25	11	27	29	3	10%
Telephone and Office Services	7	0	7	1	(6)	(91%)
Postage, Printing, Office Supplies	0	0	0	0	0	0%
Operating Materials and Supplies	1	6	28	17	(11)	(39%)
<b>Total - Materials, Training, Services</b>	<b>33</b>	<b>17</b>	<b>62</b>	<b>47</b>	<b>(15)</b>	<b>(24%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	123	7	11	21	10	91%
Technology Contracted Services	16	17	18	19	1	6%
<b>Total - Contracted Services</b>	<b>139</b>	<b>24</b>	<b>29</b>	<b>40</b>	<b>11</b>	<b>38%</b>

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

Transfers to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Agencies	1,778	875	1,844	1,791	(53)	(3%)
Transfer to/on behalf of Clients	3,395	1,372	3,951	4,606	655	17%
Transfer to Landlords	1,010	569	1,384	1,636	252	18%
<b>Total - Transfer to External Clients</b>	<b>6,182</b>	<b>2,816</b>	<b>7,179</b>	<b>8,033</b>	<b>854</b>	<b>12%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(239)	0	0	0	0	0%
Fleet Internal Operating Charges	(1,879)	143	288	288	(0)	(0%)
<b>Total - Interfunctional Adjustments</b>	<b>(2,118)</b>	<b>143</b>	<b>288</b>	<b>288</b>	<b>(0)</b>	<b>(0%)</b>

Total - Housing Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	2,339	1,289	3,150	3,921	771	24%



## Victoria Manor Long-Term Care Home Division

### Who?

Victoria Manor provides 24/7 nursing care and supervision, primary medical care and help with daily activities and interests, all within a safe, caring and quality home environment.

### What?

Victoria Manor is responsible for the provision, management, and oversight of long-term care services in accordance with provincial legislation, standards, and funding agreements.

### How?

Day-to-day management and operation of the home are contracted to Sienna Senior Living, a private sector long-term care management organization.



## 2025 Accomplishments

- Raised net promoter scores (NPS) for satisfaction surveys to 66 for residents and 52 for families in 2025
- Expanded resident participation in activities and group work
- Launched a new art program with Kawartha Art Gallery, featured on Trent Radio and Global News
- Maintained progress on achieving full Accreditation status in December 2025



## 2026 Priorities

- Reduce avoidable hospital transfers
- Enhance resident experience by improving fall prevention, and skin and wound care
- Approve Quality Improvement Plan related to legislated quality of care indicators
- Implement and sustain transition activities under the revised support contract with Sienna Senior Living
- Successfully onboard the new Director of Long-Term Care Services
- Advance a targeted recruitment strategy to reduce reliance on staffing agencies



## 2026 Key Performance Indicators

- Improve net promoter scores over 2025 baseline
- Commence implementation of Quality Improvement Plan by end of 2026
- Reduced reliance on third party staffing agencies compared to 2025 baseline



## Victoria Manor Long-Term Care Home Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(15,545)	(7,964)	(13,670)	(15,344)	(1,674)	12%
<b>Total - Grants</b>	<b>(15,545)</b>	<b>(7,964)</b>	<b>(13,670)</b>	<b>(15,344)</b>	<b>(1,674)</b>	<b>12%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(462)	(129)	(194)	(187)	7	(4%)
<b>Total - Other Revenues</b>	<b>(462)</b>	<b>(129)</b>	<b>(194)</b>	<b>(187)</b>	<b>7</b>	<b>(4%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Manor Residents Revenue	(3,939)	(1,948)	(4,395)	(4,496)	(101)	2%
<b>Total - User Fees, Licenses and Fines</b>	<b>(3,939)</b>	<b>(1,948)</b>	<b>(4,395)</b>	<b>(4,496)</b>	<b>(101)</b>	<b>2%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	11,851	6,393	12,821	13,716	895	7%
Employer Paid Benefits	2,878	1,613	3,336	3,743	407	12%
<b>Total - Salaries, Wages and Benefits</b>	<b>14,729</b>	<b>8,006</b>	<b>16,157</b>	<b>17,459</b>	<b>1,303</b>	<b>8%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	76	11	28	47	19	70%
Telephone and Office Services	17	6	18	16	(2)	(11%)
Postage, Printing, Office Supplies	31	22	23	34	11	49%
Operating Materials and Supplies	1,178	617	1,162	1,203	40	3%
Advertising and Promotion	3	1	6	4	(3)	(41%)
Utilities and Fuels	432	287	500	524	24	5%
Protection Materials	363	174	130	353	223	171%
Capital Out of Operations	201	47	17	53	36	206%
<b>Total - Materials, Training, Services</b>	<b>2,300</b>	<b>1,167</b>	<b>1,885</b>	<b>2,234</b>	<b>349</b>	<b>19%</b>

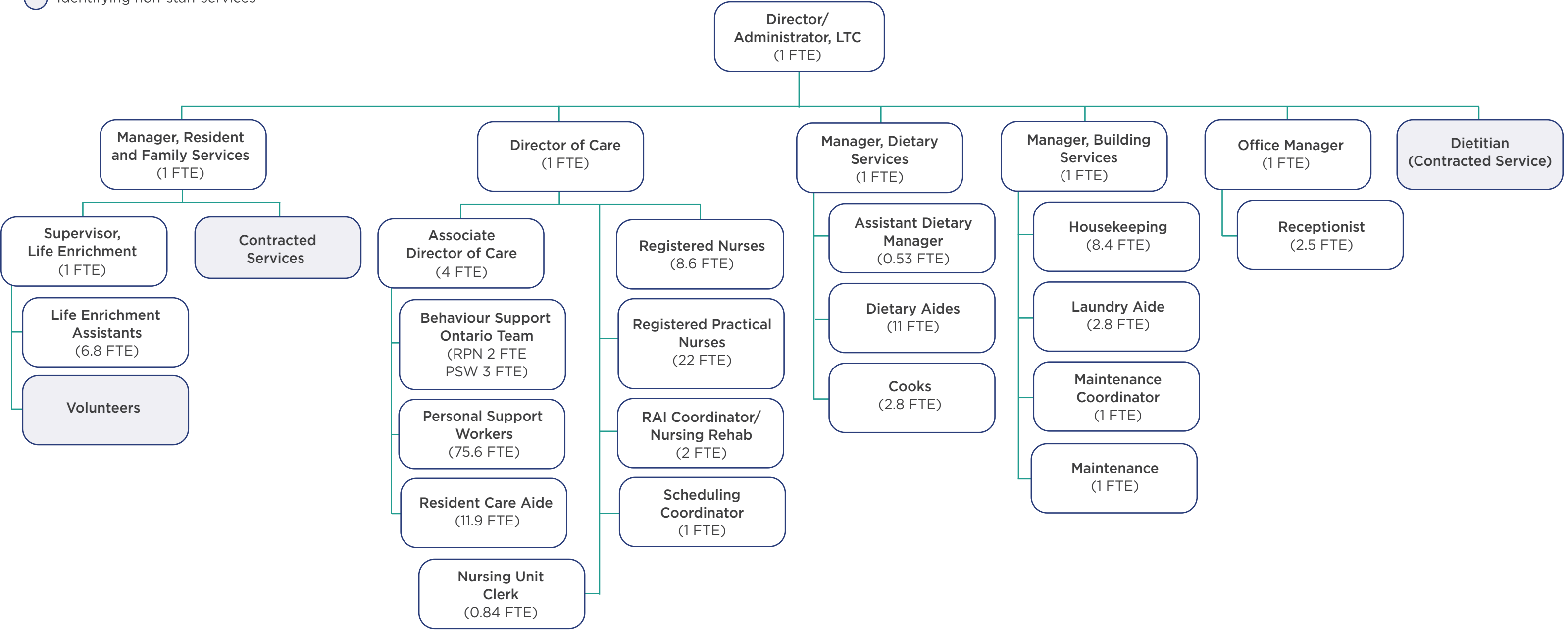
Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	3,469	1,897	1,643	2,323	680	41%
Technology Contracted Services	58	24	73	66	(7)	(10%)
Equipment Maintenance	106	75	384	122	(262)	(68%)
Environmental Contract Services	53	40	37	37	(0)	(1%)
Building Maintenance	640	117	496	481	(16)	(3%)
Grounds Maintenance	96	103	97	96	(1)	(1%)
<b>Total - Contracted Services</b>	<b>4,421</b>	<b>2,257</b>	<b>2,730</b>	<b>3,124</b>	<b>393</b>	<b>14%</b>

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

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	49	34	43	53	10	23%
Insurance	7	2	0	0	0	0%
<b>Total - Rents and Insurance</b>	<b>56</b>	<b>36</b>	<b>43</b>	<b>53</b>	<b>10</b>	<b>23%</b>
Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	24	10	43	32	(10)	(24%)
<b>Total - Debt, Lease and Financial</b>	<b>24</b>	<b>10</b>	<b>43</b>	<b>32</b>	<b>(10)</b>	<b>(24%)</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(183)	(183)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(183)</b>	<b>(183)</b>	<b>0%</b>
Total - Victoria Manor Long-Term Home Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	1,583	1,436	2,599	2,692	93	4%

Organization Chart

Identifying non-staff services



Personnel Breakdown



Staff

Staffing totals are expressed as full-time equivalents (FTEs) and are inclusive of full time and part time positions.

2025: 174.75 FTE



## Public Works

### Who?

Public Works is comprised of Roads Operations, Waste Management Services, Transit Services, Water and Wastewater Operations, Fleet Management and Administration support.

### What?

Public Works is responsible for meeting the operational needs of the municipality as it pertains to roads, solid waste, municipal drinking water, wastewater and transit. In addition, the Department manages the municipality's non-emergency fleet inventory to support Departmental needs.

### How?

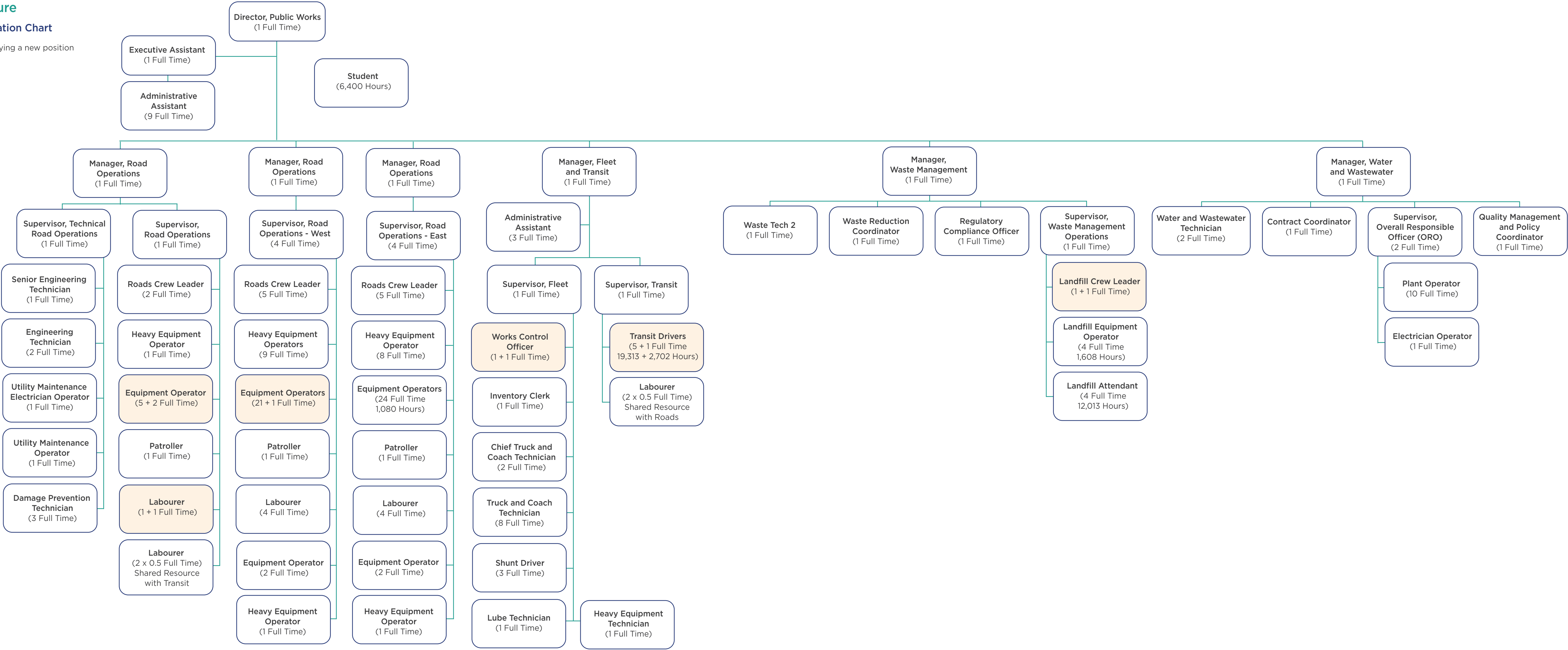
The Departments leads, manages and implements Public Works operational functions within the municipality, with a strong focus on public safety, legislative compliance, fiscal responsibility, continuous improvement and strategic implementation.



Structure

Organization Chart

Identifying a new position



Personnel Breakdown



Full Time Staff

2025: 192  
2026: 199



Additional Hours

2025: 34,014  
2026: 36,716



Student Hours

2025: 6,400  
2026: 6,400

# Public Works Department Operating Budget

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

Revenue	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Grants	(466)	(59)	(161)	(119)	42	(26%)
Recovery-Other Municipalities	(216)	(2)	(218)	(220)	(2)	1%
Other Revenues	(1,166)	(691)	(1,143)	(863)	280	(24%)
User Fees, Licenses and Fines	(4,794)	(1,938)	(4,239)	(4,802)	(563)	13%
<b>Total - Revenue</b>	<b>(6,642)</b>	<b>(2,690)</b>	<b>(5,761)</b>	<b>(6,004)</b>	<b>(243)</b>	<b>4%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries, Wages and Benefits	15,904	9,239	16,807	19,221	2,414	14%
Materials, Training, Services	8,802	5,880	9,335	8,744	(591)	(6%)
Contracted Services	17,839	10,205	17,607	19,200	1,593	9%
Rents and Insurance	0	0	0	120	120	0%
Debt, Lease and Financial	48	22	35	35	0	1%
Budget Efficiency	0	0	0	(2,077)	(2,077)	0%
Interfunctional Adjustments	(1,814)	(1,016)	(2,264)	(2,770)	(506)	22%
Transfers to Reserves	5,245	3,116	5,702	6,669	967	17%
<b>Total - Expenses</b>	<b>46,026</b>	<b>27,446</b>	<b>47,222</b>	<b>49,141</b>	<b>1,919</b>	<b>4%</b>

Total - Public Works Department Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	39,383	24,756	41,461	43,137	1,676	4%



# Administration Division

## Overview

Provides cross-functional support across the various Public Works divisions to perform the administrative activities and procedures necessary for the Department’s operational needs.



### 2025 Accomplishments

- Enhanced research and analysis strategies with Customer services to ensure timely and appropriate response to public inquiries regarding maintenance operations
- Advanced cross-training initiatives and developed administrative procedures to improve efficiency and continuity across divisions



### 2026 Priorities

- Document business responsibilities and processes to provide staff with clear guidelines for consistent performance
- Expand and leverage technological solutions to streamline administrative processes and optimize operational efficiency



### 2026 Key Performance Indicators

- Measure improvement in customer satisfaction and inquiry response through issue tracking

## Personnel Breakdown



### Full Time Staff

2025: 11  
2026: 11

## Administration Division Operating Budget

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

### Revenue

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Other Recoveries	0	(23)	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>0</b>	<b>(23)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	260	163	278	279	0	0%
Employer Paid Benefits	70	48	74	76	3	4%
<b>Total - Salaries, Wages and Benefits</b>	<b>330</b>	<b>211</b>	<b>352</b>	<b>355</b>	<b>3</b>	<b>1%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	5	4	6	6	0	3%
Telephone and Office Services	1	0	3	0	(3)	(100%)
Postage, Printing, Office Supplies	2	1	3	3	(0)	(12%)
Operating Materials and Supplies	0	0	0	0	0	0%
Capital Out of Operations	4	0	10	10	0	0%
<b>Total - Materials, Training, Services</b>	<b>12</b>	<b>5</b>	<b>22</b>	<b>20</b>	<b>(3)</b>	<b>(12%)</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Environmental Contract Service	0	0	0	0	0	0%
<b>Total - Contracted Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Total - Administration Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	343	193	374	375	0	0%





# Roads Operation Division

## Overview

Responsible for day-to-day maintenance of roads, bridges, sidewalks, winter control operations, storm water infrastructure, streetlights, traffic markings and traffic signals. Roads Operations also performs utility locates for all City infrastructure and oversees many agreements and contracts.



## 2025 Accomplishments

- Effectively managed and completed Ice Storm Phase I and III cleanups, while supporting the Fire Services during the wildfires
- Implemented Road Patrol Software - currently completing the testing phase
- Collaborated with People Services to enhance staff development initiatives
- Developed and implemented a GIS field inventory system for roadside infrastructure, including full inspection and inventory of guiderails across the municipality
- Created a stormwater management pond maintenance plan and proposed improvements to accommodate increased inventory due to growth



## 2026 Priorities

- Enhance operational efficiency by implementing the Depot Master Plan, assessing growth-related maintenance needs, and transitioning to digital technology for patrols, circle checks and Hours of Service tracking



## 2026 Key Performance Indicators

- Continued implementation of initiatives outlined in the Roads Depot Master plan
- Digital transformation and continue discovery of maintenance program that supports City assets

## Personnel Breakdown



### Full Time Staff

2025: 121  
2026: 125



### Additional Hours

2025: 1,080  
2026: 1,080



### Student Hours

2025: 2,560  
2026: 2,560

## Roads Operation Division Operating Budget

### Revenue

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

Recover-Other Municipalities	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Operating	(216)	(2)	(218)	(220)	(2)	1%
<b>Total - Recovery-Other Municipalities</b>	<b>(216)</b>	<b>(2)</b>	<b>(218)</b>	<b>(220)</b>	<b>(2)</b>	<b>1%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Facilities Rental and Leases	(5)	(4)	(14)	0	14	(100%)
Waste Management User Fees	(18)	0	(1)	(18)	(17)	1735%
Permits	(89)	(69)	(90)	(100)	(10)	11%
Sales	(45)	(3)	(63)	(63)	0	0%
Other Recoveries	(71)	(1)	(90)	(96)	(5)	6%
<b>Total - User Fees, Licenses and Fines</b>	<b>(229)</b>	<b>(77)</b>	<b>(258)</b>	<b>(277)</b>	<b>(19)</b>	<b>7%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	8,350	4,789	8,614	9,726	1,112	13%
Employer Paid Benefits	2,596	1,502	2,837	3,151	314	11%
<b>Total - Salaries, Wages and Benefits</b>	<b>10,946</b>	<b>6,291</b>	<b>11,451</b>	<b>12,878</b>	<b>1,426</b>	<b>12%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	115	57	122	120	(2)	(1%)
Telephone and Office Services	56	13	52	0	(52)	(100%)
Postage, Printing, Office Supplies	20	11	22	17	(5)	(23%)
Operating Materials and Supplies	(176)	(200)	109	119	10	9%
Utilities & Fuels	800	442	863	868	5	1%
Material and Equipment Charges	4,195	3,332	3,996	3,708	(288)	(7%)
<b>Total - Materials, Training, Services</b>	<b>5,009</b>	<b>3,655</b>	<b>5,164</b>	<b>4,832</b>	<b>(332)</b>	<b>(6%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	50	49	57	107	50	87%
General Contracted Services	6,398	4,263	6,303	6,678	375	6%
PW Contracted Services	1,825	820	1,815	2,242	426	23%
Environmental Contract Service	8	8	11	11	0	0%
Building Maintenance	3	0	0	0	0	0%
<b>Total - Contracted Services</b>	<b>8,283</b>	<b>5,140</b>	<b>8,186</b>	<b>9,037</b>	<b>851</b>	<b>10%</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	2	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

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

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(1,600)	(1,600)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>0%</b>

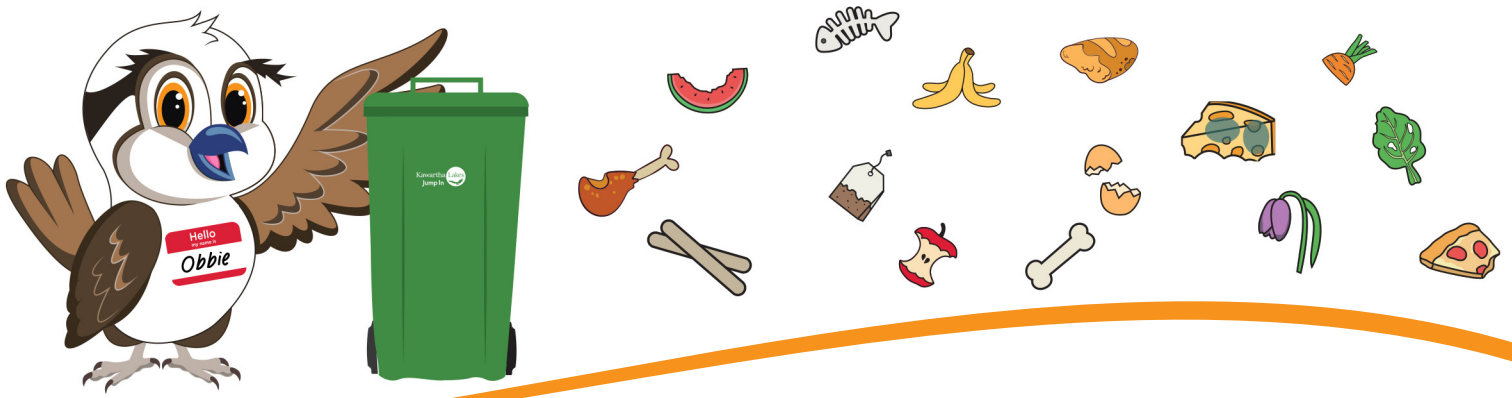
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	(83)	(56)	(76)	(48)	28	(37%)
Fleet Internal Operating Charges	9,384	4,874	9,608	9,254	(353)	(4%)
<b>Total - Interfunctional Adjustments</b>	<b>9,301</b>	<b>4,818</b>	<b>9,532</b>	<b>9,207</b>	<b>(325)</b>	<b>(3%)</b>

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	(102)	(5)	(97)	(97)	0	0%
<b>Total - Transfers to Reserves</b>	<b>(102)</b>	<b>(5)</b>	<b>(97)</b>	<b>(97)</b>	<b>0</b>	<b>0%</b>

Total - Roads Operation Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	32,994	19,820	33,760	33,760	0	0%



## Waste Management Division

### Overview

Oversees landfill operations for five active and twelve closed landfill sites, waste collection programs, waste diversion programs, hazardous waste management, and operational regulatory compliance.



### 2025 Accomplishments

- Rolled out Source-Separated Organic collection for four urban centres
- Monitored implementation and performance of the Source Separated Organics program
- Managed service agreements while exploring future service alternatives
- Finalized the Integrated Waste Management Strategy Update
- Developed plans for post-transition blue box services



### 2026 Priorities

- Plan and or implement initiatives outlined in the of Waste Management Strategy
- Optimize the Source-Separated Organics Program for efficiency and effectiveness
- Launch corporate waste reduction initiatives
- Monitor and further waste management programs



### 2026 Key Performance Indicators

- Increase in organics diversion rate
- Measure of initiatives started in the Waste Management Strategy

### Personnel Breakdown



#### Full Time Staff

2025: 14  
2026: 15



#### Additional Hours

2025: 13,621  
2026: 13,621



#### Student Hours

2025: 2,560  
2026: 2,560



## Solid Waste and Landfill Services Division Operating Budget

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

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(466)	(59)	(161)	(119)	42	(26%)
<b>Total - Grants</b>	<b>(466)</b>	<b>(59)</b>	<b>(161)</b>	<b>(119)</b>	<b>42</b>	<b>(26%)</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Donations and Other Revenue	(386)	(152)	(293)	(13)	280	(96%)
<b>Total - Other Revenues</b>	<b>(386)</b>	<b>(152)</b>	<b>(293)</b>	<b>(13)</b>	<b>280</b>	<b>(96%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Waste Management User Fees	(3,706)	(1,543)	(3,373)	(3,867)	(494)	15%
Waste Management Sales	(130)	(43)	(124)	(107)	17	(14%)
Other Recoveries	(353)	(79)	(201)	(202)	(1)	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(4,189)</b>	<b>(1,665)</b>	<b>(3,698)</b>	<b>(4,176)</b>	<b>(478)</b>	<b>13%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,411	750	1,446	1,688	242	17%
Employer Paid Benefits	387	213	389	410	21	5%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,798</b>	<b>963</b>	<b>1,835</b>	<b>2,098</b>	<b>263</b>	<b>14%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	9	6	9	10	0	5%
Telephone and Office Services	10	5	9	9	0	0%
Postage, Printing, Office Supplies	15	7	10	8	(2)	(15%)
Operating Materials and Supplies	16	4	34	30	(4)	(11%)
Advertising and Promotion	46	9	35	35	0	0%
Utilities and Fuels	44	32	53	55	2	4%
Material and Equipment Charges	130	62	119	154	35	29%
<b>Total - Materials, Training, Services</b>	<b>271</b>	<b>124</b>	<b>269</b>	<b>301</b>	<b>32</b>	<b>12%</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	0	0	0	0	0	0%
General Contracted Services	2,399	838	2,243	2,812	569	25%
PW Contracted Services	16	0	15	16	1	7%
Environmental Contract Service	4,089	2,128	4,531	4,825	294	6%
Building Maintenance	1	0	9	8	(1)	(13%)
Grounds Maintenance	25	34	17	40	23	141%
<b>Total - Contracted Services</b>	<b>6,531</b>	<b>3,000</b>	<b>6,815</b>	<b>7,701</b>	<b>886</b>	<b>13%</b>

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

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	46	22	35	35	0	1%
<b>Total - Debt, Lease and Financial</b>	<b>46</b>	<b>22</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>1%</b>
Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(436)	(436)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(436)</b>	<b>(436)</b>	<b>0%</b>
Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Fleet Internal Operating Charges	1,078	576	1,167	981	(186)	(16%)
Municipal Taxes	54	57	57	57	0	0%
<b>Total - Interfunctional Adjustments</b>	<b>1,132</b>	<b>633</b>	<b>1,224</b>	<b>1,037</b>	<b>(186)</b>	<b>(15%)</b>
Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	0	0	(502)	0	502	(100%)
<b>Total - Transfers to Reserves</b>	<b>0</b>	<b>0</b>	<b>(502)</b>	<b>0</b>	<b>502</b>	<b>(100%)</b>
Total - Solid Waste and Landfill Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>4,736</b>	<b>2,866</b>	<b>5,524</b>	<b>6,428</b>	<b>905</b>	<b>16%</b>



# Fleet Services Division

## Overview

Fleet Services is responsible for maintenance and repair of vehicles and equipment, fuel procurement and management, procurement and replacement of non-emergency fleet inventory.



## 2025 Accomplishments

- Implemented the Fleet Shunter position, generating cost savings by internalizing truck shunting and equipment moves. Combined with deployment of the new float and truck, this reduced road travel time and improved operational efficiency by enabling longer-distance equipment transport as units are now floated over longer distances rather than being driven.



## 2026 Priorities

- Digital transformation — implementation of new technologies, including fleet management software, to improve workflow efficiency, cost accounting, and operational controls while providing better data to inform decisions and initiatives
- Progress the multi-year digitization of legislated Ministry of Transportation (MTO) requirements, including circle checks and hours-of-service tracking, by leveraging the City’s Automatic Vehicle Location (AVL) technology
- Continue to explore alternate fuel source



## 2026 Key Performance Indicators

- Digital Transformation — Implementation and measurement of completed electronic circle checks for fleet vehicles

## Personnel Breakdown for Fleet and Transit Services



### Full Time Staff

2025: 28  
2026: 30



### Additional Hours

2025: 19,313  
2026: 22,015



### Student Hours

2025: 640  
2026: 640

## Fleet Services Division Operating Budget

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

### Revenue

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Waste Management User Fees	(4)	(2)	(3)	(4)	(1)	33%
Sales	(202)	0	(60)	(60)	0	0%
Other Recoveries	62	(76)	(10)	(18)	(8)	80%
<b>Total - User Fees, Licenses and Fines</b>	<b>(144)</b>	<b>(78)</b>	<b>(73)</b>	<b>(82)</b>	<b>(9)</b>	<b>12%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,131	741	1,354	1,525	172	13%
Employer Paid Benefits	346	239	417	499	82	20%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,476</b>	<b>980</b>	<b>1,770</b>	<b>2,025</b>	<b>254</b>	<b>14%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	16	7	14	14	0	2%
Telephone and Office Services	181	93	188	189	1	0%
Postage, Printing, Office Supplies	19	8	21	18	(3)	(15%)
Operating Materials and Supplies	233	73	167	222	55	33%
Utilities and Fuels	46	32	51	60	8	16%
Vehicle and Equipment Fuel	1,895	1,296	2,110	1,701	(409)	(19%)
Material and Equipment Charges	1,074	575	1,250	1,338	88	7%
<b>Total - Materials, Training, Services</b>	<b>3,463</b>	<b>2,086</b>	<b>3,801</b>	<b>3,540</b>	<b>(261)</b>	<b>(7%)</b>



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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	17	19	15	35	20	132%
Technology Contracted Services	8	14	7	14	7	103%
General Contracted Services	2,734	1,879	2,258	2,203	(55)	(2%)
Equipment Maintenance	11	4	5	12	7	140%
PW Contracted Services	29	10	39	28	(11)	(28%)
Environmental Contract Service	12	7	11	13	2	18%
Protection Contracted Services	3	1	3	6	3	104%
Building Maintenance	59	30	41	53	12	30%
Grounds Maintenance	62	58	53	3	(50)	(94%)
<b>Total - Contracted Services</b>	<b>2,936</b>	<b>2,022</b>	<b>2,431</b>	<b>2,366</b>	<b>(66)</b>	<b>(3%)</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	0	0	0	120	120	0%
<b>Total - Rents and Insurance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>120</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(42)	(42)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42)</b>	<b>(42)</b>	<b>0%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Fleet Internal Operating Charges	(13,127)	(7,092)	(14,106)	(14,080)	26	(0%)
<b>Total - Interfunctional Adjustments</b>	<b>(13,127)</b>	<b>(7,092)</b>	<b>(14,106)</b>	<b>(14,080)</b>	<b>26</b>	<b>(0%)</b>

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	5,348	3,121	6,302	6,766	464	7%
<b>Total - Transfers to Reserves</b>	<b>5,348</b>	<b>3,121</b>	<b>6,302</b>	<b>6,766</b>	<b>464</b>	<b>7%</b>

Total - Fleet Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	(47)	1,038	125	614	488	389%



## Transit Services Division

### Overview

Transit Services provides safe, reliable, effective Transit services including conventional and limited mobility (LIMO).



### 2025 Accomplishments

- Advanced the Transit Master Plan, targeting is currently underway — targeted Council approval in Spring 2026
- Progressed GO Transit/Metrolinx connection planning, finalizing details and agreements while preparing for funding, grant applications and provincial approvals



### 2026 Priorities

- Present the Transit Master Plan and advance its implementation
- Align Transit division budgeting and strategy with the Master Plan, prioritizing goal of launching a rural micro-transit/on-demand service to connect urban centers (Bobcaygeon, Fenelon Falls, and Omemee), and rural areas to Lindsay



### 2026 Key Performance Indicators

- Presentation of the Transit Master Plan in Spring 2026

## Transit Services Division Operating Budget

### Revenue

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

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Restricted Amounts Earned	(779)	(539)	(850)	(850)	0	0%
<b>Total - Other Revenues</b>	<b>(779)</b>	<b>(539)</b>	<b>(850)</b>	<b>(850)</b>	<b>0</b>	<b>0%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Admission/Tickets/Fares	(219)	(94)	(210)	(264)	(54)	26%
Advertising Sales	(2)	(1)	0	(3)	(3)	0%
Other Recoveries	(11)	0	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(233)</b>	<b>(96)</b>	<b>(210)</b>	<b>(267)</b>	<b>(57)</b>	<b>27%</b>

### Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,070	633	1,134	1,497	364	32%
Employer Paid Benefits	284	162	265	368	103	39%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,354</b>	<b>795</b>	<b>1,398</b>	<b>1,865</b>	<b>467</b>	<b>33%</b>

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

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	4	1	14	8	(6)	(45%)
Telephone and Office Services	25	1	44	20	(23)	(53%)
Postage, Printing, Office Supplies	10	3	7	4	(3)	(41%)
Operating Materials and Supplies	0	0	0	1	0	35%
Advertising and Promotion	5	2	10	7	(3)	(31%)
Material and Equipment Charges	2	2	3	3	0	0%
Capital Out of Operations	0	0	1	8	7	967%
<b>Total - Materials, Training, Services</b>	<b>46</b>	<b>9</b>	<b>79</b>	<b>51</b>	<b>(28)</b>	<b>(36%)</b>

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	6	0	5	0	(5)	(100%)
Technology Contracted Services	0	0	58	0	(58)	(100%)
PW Contracted Services	81	43	109	86	(24)	(22%)
Building Maintenance	3	0	2	10	8	400%
<b>Total - Contracted Services</b>	<b>89</b>	<b>43</b>	<b>174</b>	<b>96</b>	<b>(79)</b>	<b>(45%)</b>



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

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Amortization Expenses	0	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	116	15	69	62	(7)	(10%)
Fleet Internal Operating Charges	764	611	1,017	1,004	(13)	(1%)
<b>Total - Interfunctional Adjustments</b>	<b>880</b>	<b>626</b>	<b>1,086</b>	<b>1,066</b>	<b>(20)</b>	<b>(2%)</b>

Total - Transit Services Division Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	<b>1,358</b>	<b>839</b>	<b>1,678</b>	<b>1,960</b>	<b>283</b>	<b>17%</b>

# Agencies, Boards and Committees



# Kawartha Lakes Police Services

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

## Kawartha Lakes Police Services Operating Budget

### Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(1,039)	(54)	(1,021)	(874)	147	(14%)
<b>Total - Grants</b>	<b>(1,039)</b>	<b>(54)</b>	<b>(1,021)</b>	<b>(874)</b>	<b>147</b>	<b>(14%)</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Restricted Amounts Earned	(15)	(29)	(57)	(8)	50	(87%)
Donations and Other Revenue	(38)	(8)	(13)	(13)	(1)	4%
<b>Total - Other Revenues</b>	<b>(53)</b>	<b>(37)</b>	<b>(70)</b>	<b>(21)</b>	<b>49</b>	<b>(71%)</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(33)	0	(8)	(8)	0	0%
Police Services Fees	(58)	(32)	(40)	(55)	(15)	39%
Sales	(7)	0	(8)	(10)	(2)	25%
Other Recoveries	(148)	(39)	(161)	(172)	(11)	7%
<b>Total - User Fees, Licenses and Fines</b>	<b>(246)</b>	<b>(71)</b>	<b>(217)</b>	<b>(245)</b>	<b>(28)</b>	<b>13%</b>



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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	8,263	4,183	8,968	10,252	1,284	14%
Employer Paid Benefits	2,764	1,366	2,973	3,296	323	11%
<b>Total - Salaries, Wages and Benefits</b>	<b>11,028</b>	<b>5,549</b>	<b>11,941</b>	<b>13,548</b>	<b>1,607</b>	<b>13%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	146	68	218	309	92	42%
Telephone and Office Services	85	44	86	89	3	3%
Postage, Printing, Office Supplies	195	112	230	234	4	2%
Operating Materials and Supplies	88	43	167	107	(60)	(36%)
Advertising and Promotion	7	1	7	8	1	15%
Utilities and Fuels	51	22	49	49	0	0%
Vehicle and Equipment Fuel	79	44	77	77	0	0%
Material and Equipment Charges	1	0	0	0	0	0%
Protection Materials	42	26	75	62	(13)	(17%)
Capital Out of Operations	25	24	190	226	36	19%
<b>Total - Materials, Training, Services</b>	<b>719</b>	<b>385</b>	<b>1,099</b>	<b>1,162</b>	<b>63</b>	<b>6%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	72	12	151	43	(108)	(72%)
Technology Contracted Services	86	42	86	75	(10)	(12%)
General Contracted Services	45	24	48	48	0	0%
Equipment Maintenance	227	136	289	301	13	4%
PW Contracted Services	69	24	69	78	9	13%
Protection Contracted Services	2	3	2	2	0	0%
Building Maintenance	45	29	51	51	0	0%
Grounds Maintenance	1	1	0	0	0	0%
<b>Total - Contracted Services</b>	<b>547</b>	<b>270</b>	<b>695</b>	<b>598</b>	<b>(97)</b>	<b>(14%)</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Equipment Rental	35	15	39	35	(4)	(10%)
Insurance	(11)	0	15	15	0	0%
<b>Total - Rents and Insurance</b>	<b>24</b>	<b>15</b>	<b>54</b>	<b>50</b>	<b>(4)</b>	<b>(7%)</b>

Transfer to External Clients	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to External Organizations	29	0	0	0	0	0%
<b>Total - Transfer to External Clients</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Own Fund Transfers	300	571	581	199	(382)	(66%)
Interdepartmental Charges	(738)	(390)	(786)	(827)	(41)	5%
<b>Total - Interfunctional Adjustments</b>	<b>(438)</b>	<b>181</b>	<b>(205)</b>	<b>(628)</b>	<b>(423)</b>	<b>206%</b>

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	(304)	0	8	10	2	25%
<b>Total - Transfers to Reserves</b>	<b>(304)</b>	<b>0</b>	<b>8</b>	<b>10</b>	<b>2</b>	<b>25%</b>

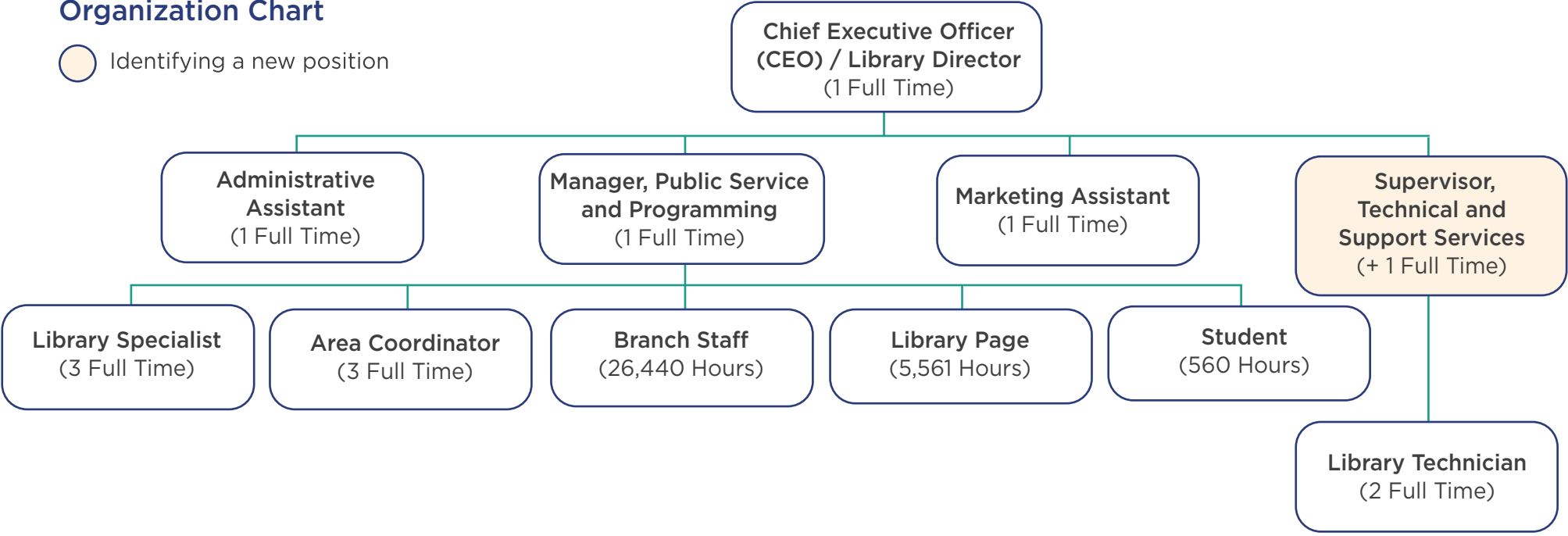
Total - Police Services Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	10,267	6,238	12,284	13,601	1,317	11%

# Kawartha Lakes Library

## Structure

### Organization Chart

 Identifying a new position



**Personnel Breakdown**



**Full Time Staff**

2025:	12
2026:	13



**Additional Hours**

2025:	32,001
2026:	32,001



**Student Hours**

2025:	560
2026:	560

# Kawartha Lakes Library Operating Budget

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

## Revenue

Grants	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Provincial Grants	(198)	(197)	(179)	(191)	(12)	7%
<b>Total - Grants</b>	<b>(198)</b>	<b>(197)</b>	<b>(179)</b>	<b>(191)</b>	<b>(12)</b>	<b>7%</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Restricted Amounts Earned	(63)	(32)	(63)	(63)	0	0%
Donations and Other Revenue	(47)	(27)	(26)	(31)	(5)	20%
<b>Total - Other Revenues</b>	<b>(110)</b>	<b>(59)</b>	<b>(89)</b>	<b>(94)</b>	<b>(5)</b>	<b>6%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(0)	(0)	(0)	(0)	0	0%
Fines	(4)	(3)	(5)	(5)	(0)	2%
Other Recoveries	(0)	0	0	0	0	0%
<b>Total - User Fees, Licenses and Fines</b>	<b>(4)</b>	<b>(3)</b>	<b>(5)</b>	<b>(5)</b>	<b>(0)</b>	<b>2%</b>

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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,606	897	1,582	1,923	342	22%
Employer Paid Benefits	371	213	360	436	75	21%
<b>Total - Salaries, Wages and Benefits</b>	<b>1,976</b>	<b>1,110</b>	<b>1,942</b>	<b>2,359</b>	<b>417</b>	<b>21%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	41	30	39	41	2	4%
Telephone and Office Services	29	13	28	29	1	5%
Postage, Printing, Office Supplies	26	12	35	31	(4)	(10%)
Operating Materials and Supplies	393	166	325	335	10	3%
Advertising and Promotion	9	4	16	16	0	0%
Utilities and Fuels	4	2	5	5	(0)	(1%)
Capital Out of Operations	81	0	16	215	199	1244%
<b>Total - Materials, Training, Services</b>	<b>583</b>	<b>226</b>	<b>463</b>	<b>671</b>	<b>208</b>	<b>45%</b>

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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	36	20	51	49	(2)	(4%)
Technology Contracted Services	26	11	44	41	(4)	(9%)
General Contracted Services	113	102	122	120	(3)	(2%)
Protection Contracted Services	1	1	0	0	0	0%
Building Maintenance	1	0	2	2	(0)	(3%)
Grounds Maintenance	15	(0)	3	12	9	300%
<b>Total - Contracted Services</b>	<b>192</b>	<b>133</b>	<b>222</b>	<b>223</b>	<b>1</b>	<b>0%</b>

Rents and Insurance	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Land And Building Rental	56	39	56	56	(1)	(2%)
<b>Total - Rents and Insurance</b>	<b>56</b>	<b>39</b>	<b>56</b>	<b>56</b>	<b>(1)</b>	<b>(2%)</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Financial Charges	1	0	0	0	0	0%
<b>Total - Debt, Lease and Financial</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Budget Efficiency	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Budget Efficiency	0	0	0	(179)	(179)	0%
<b>Total - Budget Efficiency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(179)</b>	<b>(179)</b>	<b>0%</b>



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

Transfer to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory	(155)	0	0	(200)	(200)	0%
<b>Total - Transfers to Reserves</b>	<b>(155)</b>	<b>0</b>	<b>0</b>	<b>(200)</b>	<b>(200)</b>	<b>0%</b>

Total - Kawartha Lakes Library Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	2,340	1,250	2,411	2,639	228	9%

# Kawartha Lakes Haliburton Housing Corporation (KLHC)

## Overview

Kawartha Lakes Haliburton (KLH) Housing Corporation is the City’s largest housing service provider with 813 units across Kawartha Lakes and the County of Haliburton. The City is its largest shareholder which is governed by a Board of Directors.



### 2025 Accomplishments

- Completed Housing Services Operational Review and Recommendations
- 30 new units built and housing starts in Q4 (Fenelon Falls)
- Construction commenced on 35 new units in Q3 (Minden)
- State of good repair renovations completed on majority of buildings
- Enhanced Tenant engagement opportunities, events and Tenant Councils



### 2026 Priorities

- Develop a new 5-Year Strategic Plan
- Implement Housing Services Operational Review and Recommendations



### 2026 Key Performance Indicators

- Draft 5-Year Strategic Plan completed and circulated for internal review by Q4 2026

## Personnel Breakdown



### Full Time Staff

2025: 30  
2026: 31



### Student Hours

2025: 1,504  
2026: 1,504

# Kawartha Lakes Haliburton Housing Corporation Operating Budget

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

Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Recovery-Other Municipalities	(752)	(466)	(932)	(1,192)	(260)	28%
<b>Total - Revenue</b>	<b>(752)</b>	<b>(466)</b>	<b>(932)</b>	<b>(1,192)</b>	<b>(260)</b>	<b>28%</b>

Expenses	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interfunctional Adjustments	3,974	2,357	4,713	5,610	897	19%
<b>Total - Expenses</b>	<b>3,974</b>	<b>2,357</b>	<b>4,713</b>	<b>5,610</b>	<b>897</b>	<b>19%</b>

Total - Kawartha Lakes Haliburton Housing Corporation Operating Budget	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	3,223	1,891	3,781	4,418	637	17%

# Conservation Authorities

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

## Budget

Transfers to Conservation Authorities	Budget 2025	Budget 2026	Difference from 2025	% Change
Transfer to Kawartha Conservation Authority	1,578	1,695	117	7%
Transfer to Otonabee Conservation Authority	10	11	1	8%
Transfer to Ganaraska Region Conservation Authority	3	4	0	8%
Transfer to Lake Simcoe Region Conservation Authority	63	65	1	2%
<b>Total - Transfers to Conservation Authorities</b>	<b>1,656</b>	<b>1,775</b>	<b>119</b>	<b>7%</b>

# Lakelands Public Health (LPH)

## Budget

Transfer to LPH	Budget 2025	Budget 2026	Difference from 2025	% Change
	2,518	2,670	152	6%

# Kawartha Lakes Health Care Initiative

## Budget

Doctor Recruitment	Budget 2025	Budget 2026	Difference from 2025	% Change
	121	125	4	3%

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

## Victorian Order of Nurses (VON) Canada-Ontario

### Operating Budget

Transfer to VON Canada-Ontario	Budget 2025	Budget 2026	Difference from 2025	% Change
	128	131	4	3%

## Lindsay Downtown Business Improvement Area (BIA)

### Budget

Transfer to Lindsay Downtown BIA	Budget 2025	Budget 2026	Difference from 2025	% Change
Tax Revenues	(248)	(267)	(19)	8%
BIA Expense	248	267	19	8%
<b>Total - Transfers to Lindsay Downtown BIA</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Kawartha Lakes Ontario Provincial Police (OPP)

### Operating Budget

Transfer to Kawartha Lakes OPP	Budget 2025	Budget 2026	Difference from 2025	% Change
	8,272	8,593	320	4%

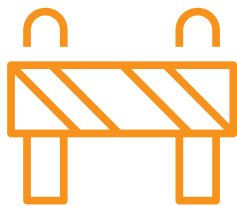


An aerial photograph of a town situated along a river. In the foreground, a large concrete dam with a small waterfall is visible. To the right of the dam is a grassy area with trees. In the background, a large lake is visible, surrounded by a dense forest. A blue banner with white text is overlaid on the top left of the image.

# 2026 Tax Supported Capital Budget



## 2026 Tax-Supported Capital Expenditure by Broad Asset Class



Roads and Bridges:  
**\$59,446,000**  
**46.80%**

Facilities and Siteworks:  
**\$47,888,000**  
**37.70%**

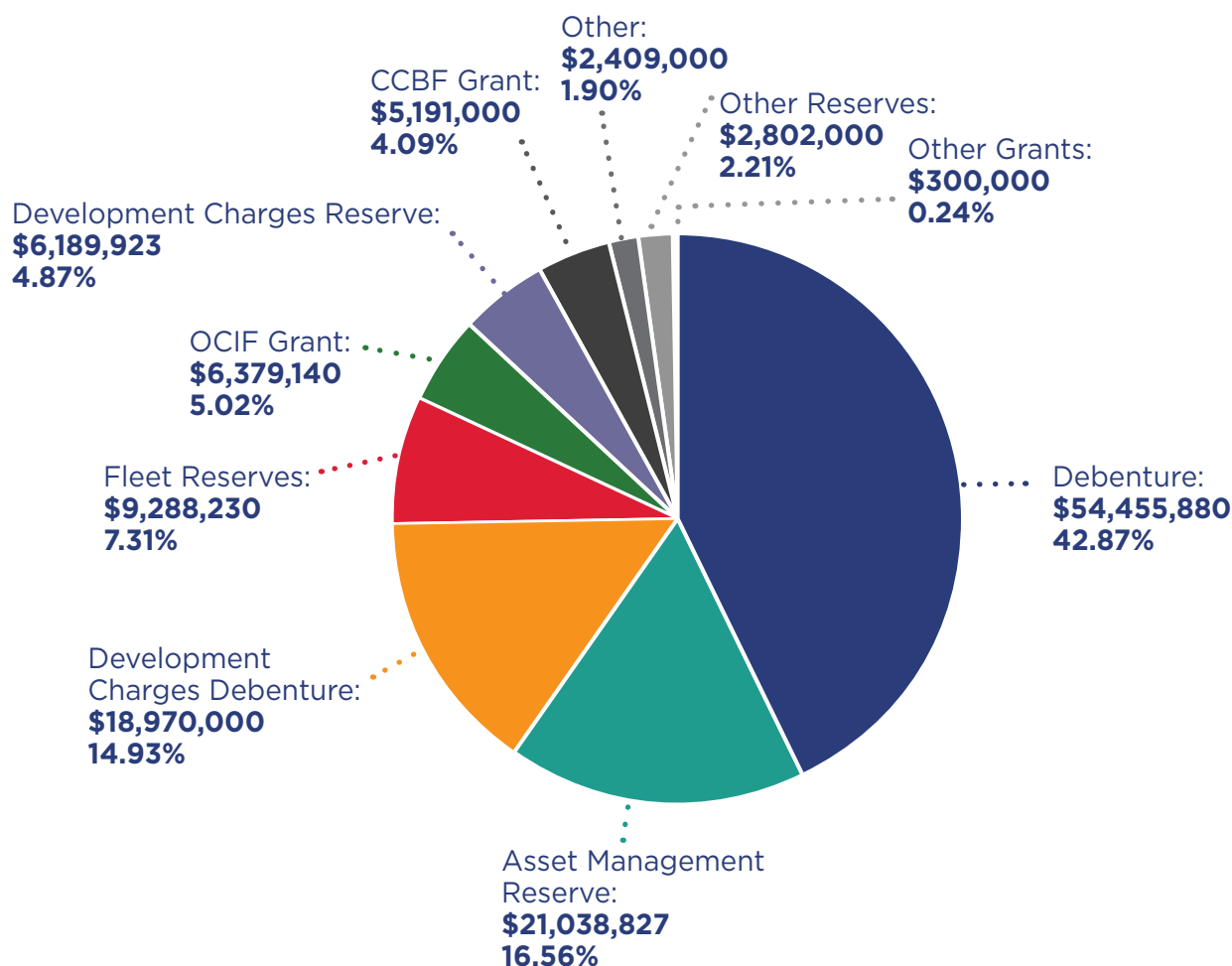


Fleet and Equipment:  
**\$19,690,000**  
**15.50%**

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Total 2026 Capital Expenditure: **\$127,024,000**

## 2026 Tax-Supported Capital Financing by Source




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Total 2026 Capital Financing: **\$127,024,000**

Summary of 2026 Tax-Supported Capital Budget

JDEID	Program Title	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Fleet Reserves	Financing from Other Reserves	Financing from CCBF Grant	Financing from OCIF Grant	Financing from Other Grants	Financing from Debenture	Financing from Development Charges Debenture	Financing from Other	Financing Total
9992601	Multiyear Capital Projects	4,060,000	1,619,000	435,000	0	0	846,000	0	0	1,160,000	0	0	4,060,000
9832601	Bridges and Culverts	11,725,000	475,000	0	0	0	0	0	0	6,330,000	4,920,000	0	11,725,000
9832602	Urban/Rural Reconstruction	24,635,000	1,992,500	2,216,000	0	0	0	0	0	13,216,000	7,210,500	0	24,635,000
9832603	Urban/Arterial Resurfacing	9,106,000	830,000	671,692	0	1,010,000	975,000	0	0	3,371,308	0	2,248,000	9,106,000
9832604	Rural Resurfacing	8,117,000	1,236,000	0	0	527,000	0	4,950,140	0	1,323,860	0	80,000	8,117,000
9832605	Gravel Resurfacing	2,069,000	614,000	0	0	0	0	1,429,000	0	0	0	26,000	2,069,000
9832606	Lifecycle Management	2,362,000	2,362,000	0	0	0	0	0	0	0	0	0	2,362,000
9832607	Sidewalks	305,000	305,000	0	0	0	0	0	0	0	0	0	305,000
9832608	Traffic Signals and Streetlights	977,000	513,500	463,500	0	0	0	0	0	0	0	0	977,000
9832609	Parking Lots	150,000	150,000	0	0	0	0	0	0	0	0	0	150,000
9872601	Airport Siteworks and Facilities	400,000	400,000	0	0	0	0	0	0	0	0	0	400,000
9972601	Landfill Siteworks and Facilities	5,209,000	574,000	0	0	0	0	0	0	4,635,000	0	0	5,209,000
9912601	Roads, Fleet and Transit Facilities	1,626,000	596,000	0	0	0	0	0	0	1,030,000	0	0	1,626,000
9942601	Transit Siteworks	95,000	95,000	0	0	0	0	0	0	0	0	0	95,000
9942602	Public Works Fleet	10,450,000	0	842,870	7,288,230	122,000	0	0	0	2,196,900	0	0	10,450,000
9282601	Information Technology Systems	2,008,000	2,008,000	0	0	0	0	0	0	0	0	0	2,008,000
9322601	Fire Facilities	1,715,000	865,298	145,390	0	0	341,000	0	0	363,312	0	0	1,715,000
9322602	Fire Fleet and Equipment	6,054,000	2,281,384	361,616	2,000,000	0	0	0	0	1,411,000	0	0	6,054,000
9382601	Paramedic Facilities	10,970,000	220,000	0	0	0	0	0	0	7,546,500	3,203,500	0	10,970,000
9382602	Paramedic Fleet and Equipment	677,000	278,645	98,355	0	0	0	0	300,000	0	0	0	677,000
9422601	Police Fleet and Equipment	233,000	20,000	13,000	0	200,000	0	0	0	0	0	0	233,000
9692601	Victoria Manor	142,000	142,000	0	0	0	0	0	0	0	0	0	142,000
9102601	Housing Facilities	0	0	0	0	0	0	0	0	0	0	0	0
9102602	Housing Fleet	100,000	100,000	0	0	0	0	0	0	0	0	0	100,000
9532601	Administrative Facilities and Libraries	1,830,000	580,000	0	0	0	0	0	0	1,250,000	0	0	1,830,000
9502601	Parks Siteworks and Facilities	12,282,000	1,357,500	942,500	0	943,000	1,512,000	0	0	3,836,000	3,636,000	55,000	12,282,000
9502602	Recreation Facilities	9,410,000	1,107,000	0	0	0	1,517,000	0	0	6,786,000	0	0	9,410,000
9502603	Parks and Recreation Equipment	168,000	168,000	0	0	0	0	0	0	0	0	0	168,000
9502604	Cemetery Siteworks and Facilities	149,000	149,000	0	0	0	0	0	0	0	0	0	149,000
Total		127,024,000	21,038,827	6,189,923	9,288,230	2,802,000	5,191,000	6,379,140	300,000	54,455,880	18,970,000	2,409,000	127,024,000

Summary of 2026 Tax-Supported Capital Budget — State-of-Good-Repair Capital Projects

JDE ID	Program Title	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Fleet Reserves	Financing from Other Reserves	Financing from CCBF Grant	Financing from OCIF Grant	Financing from Other Grants	Financing from Debenture	Financing from Other	Financing Total
9992601	Multiyear Capital Projects	3,625,000	1,619,000	0	0	0	846,000	0	0	1,160,000	0	3,625,000
9832601	Bridges and Culverts	3,525,000	475,000	0	0	0	0	0	0	3,050,000	0	3,525,000
9832602	Urban/Rural Reconstruction	14,275,000	1,059,000	0	0	0	0	0	0	13,216,000	0	14,275,000
9832603	Urban/Arterial Resurfacing	9,106,000	830,000	671,692	0	1,010,000	975,000	0	0	3,371,308	2,248,000	9,106,000
9832604	Rural Resurfacing	8,117,000	1,236,000	0	0	527,000	0	4,950,140	0	1,323,860	80,000	8,117,000
9832605	Gravel Resurfacing	2,069,000	614,000	0	0	0	0	1,429,000	0	0	26,000	2,069,000
9832606	Lifecycle Management	2,362,000	2,362,000	0	0	0	0	0	0	0	0	2,362,000
9832607	Sidewalks	305,000	305,000	0	0	0	0	0	0	0	0	305,000
9832608	Traffic Signals and Streetlights	425,000	425,000	0	0	0	0	0	0	0	0	425,000
9832609	Parking Lots	150,000	150,000	0	0	0	0	0	0	0	0	150,000
9872601	Airport Siteworks and Facilities	365,000	365,000	0	0	0	0	0	0	0	0	365,000
9972601	Landfill Siteworks and Facilities	110,000	110,000	0	0	0	0	0	0	0	0	110,000
9912601	Roads, Fleet and Transit Facilities	299,000	299,000	0	0	0	0	0	0	0	0	299,000
9942601	Transit Siteworks	0	0	0	0	0	0	0	0	0	0	0
9942602	Public Works Fleet	7,598,000	0	0	5,978,000	0	0	0	0	1,620,000	0	7,598,000
9282601	Information Technology Systems	819,000	819,000	0	0	0	0	0	0	0	0	819,000
9322601	Fire Facilities	820,000	479,000	0	0	0	341,000	0	0	0	0	820,000
9322602	Fire Fleet and Equipment	5,457,000	1,959,200	86,800	2,000,000	0	0	0	0	1,411,000	0	5,457,000
9382601	Paramedic Facilities	220,000	220,000	0	0	0	0	0	0	0	0	220,000
9382602	Paramedic Fleet and Equipment	373,000	173,000	0	0	0	0	0	200,000	0	0	373,000
9422601	Police Fleet and Equipment	220,000	20,000	0	0	200,000	0	0	0	0	0	220,000
9692601	Victoria Manor	142,000	142,000	0	0	0	0	0	0	0	0	142,000
9102601	Housing Facilities	0	0	0	0	0	0	0	0	0	0	0
9102602	Housing Fleet	100,000	100,000	0	0	0	0	0	0	0	0	100,000
9532601	Administrative Facilities and Libraries	1,830,000	580,000	0	0	0	0	0	0	1,250,000	0	1,830,000
9502601	Parks Siteworks and Facilities	3,492,000	837,000	0	0	943,000	1,512,000	0	0	200,000	0	3,492,000
9502602	Recreation Facilities	9,410,000	1,107,000	0	0	0	1,517,000	0	0	6,786,000	0	9,410,000
9502603	Parks and Recreation Equipment	168,000	168,000	0	0	0	0	0	0	0	0	168,000
9502604	Cemetery Siteworks and Facilities	87,000	87,000	0	0	0	0	0	0	0	0	87,000
Total		75,469,000	16,540,200	758,492	7,978,000	2,680,000	5,191,000	6,379,140	200,000	33,388,168	2,354,000	75,469,000

Summary of 2026 Tax-Supported Capital Budget — Expansionary Capital Projects

JDE ID	Program Title	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Fleet Reserves	Financing from Other Reserves	Financing from Other Grants	Financing from Debenture	Financing from Development Charges Debenture	Financing from Other	Financing Total
9992601	Multiyear Capital Projects	435,000	0	435,000	0	0	0	0	0	0	435,000
9832601	Bridges and Culverts	8,200,000	0	0	0	0	0	3,280,000	4,920,000	0	8,200,000
9832602	Urban/Rural Reconstruction	10,360,000	933,500	2,216,000	0	0	0	0	7,210,500	0	10,360,000
9832603	Urban/Arterial Resurfacing	0	0	0	0	0	0	0	0	0	0
9832604	Rural Resurfacing	0	0	0	0	0	0	0	0	0	0
9832605	Gravel Resurfacing	0	0	0	0	0	0	0	0	0	0
9832606	Lifecycle Management	0	0	0	0	0	0	0	0	0	0
9832607	Sidewalks	0	0	0	0	0	0	0	0	0	0
9832608	Traffic Signals and Streetlights	552,000	88,500	463,500	0	0	0	0	0	0	552,000
9832609	Parking Lots	0	0	0	0	0	0	0	0	0	0
9872601	Airport Siteworks and Facilities	35,000	35,000	0	0	0	0	0	0	0	35,000
9972601	Landfill Siteworks and Facilities	5,099,000	464,000	0	0	0	0	4,635,000	0	0	5,099,000
9912601	Roads, Fleet and Transit Facilities	1,327,000	297,000	0	0	0	0	1,030,000	0	0	1,327,000
9942601	Transit Siteworks	95,000	95,000	0	0	0	0	0	0	0	95,000
9942602	Public Works Fleet	2,852,000	0	842,870	1,310,230	122,000	0	576,900	0	0	2,852,000
9282601	Information Technology Systems	1,189,000	1,189,000	0	0	0	0	0	0	0	1,189,000
9322601	Fire Facilities	895,000	386,298	145,390	0	0	0	363,312	0	0	895,000
9322602	Fire Fleet and Equipment	597,000	322,184	274,816	0	0	0	0	0	0	597,000
9382601	Paramedic Facilities	10,750,000	0	0	0	0	0	7,546,500	3,203,500	0	10,750,000
9382602	Paramedic Fleet and Equipment	304,000	105,645	98,355	0	0	100,000	0	0	0	304,000
9422601	Police Fleet and Equipment	13,000	0	13,000	0	0	0	0	0	0	13,000
9692601	Victoria Manor	0	0	0	0	0	0	0	0	0	0
9102601	Housing Facilities	0	0	0	0	0	0	0	0	0	0
9102602	Housing Fleet	0	0	0	0	0	0	0	0	0	0
9532601	Administrative Facilities and Libraries	0	0	0	0	0	0	0	0	0	0
9502601	Parks Siteworks and Facilities	8,790,000	520,500	942,500	0	0	0	3,636,000	3,636,000	55,000	8,790,000
9502602	Recreation Facilities	0	0	0	0	0	0	0	0	0	0
9502603	Parks and Recreation Equipment	0	0	0	0	0	0	0	0	0	0
9502604	Cemetery Siteworks and Facilities	62,000	62,000	0	0	0	0	0	0	0	62,000
Total		51,555,000	4,498,627	5,431,431	1,310,230	122,000	100,000	21,067,712	18,970,000	55,000	51,555,000



# 2026 Tax Supported Capital Projects Detail

## 9992601 Multiyear Capital Projects

Ongoing and new multiyear capital projects, collected into a single program to ensure consistent project numbering and effective project monitoring over time.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from CCBF Grant	Financing from Debenture	Financing Total
953230301	Olde Gaol Museum	Restoration	State-of-Good-Repair		400,000	60,000	0	340,000	0	400,000
938240101	Centennial Trailer Park Roads, Electrical Systems and Docks	Replacement; Upgrade	State-of-Good-Repair		295,000	44,000	0	251,000	0	295,000
953250116	Omemee Service Centre and Coronation Hall Envelope	Restoration	State-of-Good-Repair		460,000	0	0	0	460,000	0
953250117	Fenelon Falls Library	Renovation	State-of-Good-Repair		300,000	45,000	0	255,000	0	300,000
983250425	CKL Rd. 41 - CKL Rd. 48 to CKL Rd. 45	Resurfacing	State-of-Good-Repair		700,000	0	0	0	700,000	700,000
938250209	Ambulances (6)	Replacement	State-of-Good-Repair		1,470,000	1,470,000	0	0	0	1,470,000
938250210	Ambulance and Equipment (1)	Acquisition	Expansionary	100%	435,000	0	435,000	0	0	450,000
Total					4,060,000	1,619,000	435,000	846,000	1,160,000	3,165,000

## 9992601 Supplementary Information for Multiyear Capital Projects

Ongoing and new multiyear capital projects, collected into a single program to ensure consistent project numbering and effective project monitoring over time.

JDE ID	Project	Scope, Source and or Rationale
953230301	Olde Gaol Museum	Restoration of stone, brick, chimney, stairs, etc. multiyear over 2023-2032 for \$4,000,000 total.
938240101	Centennial Trailer Park Roads, Electrical Systems and Docks	Construction of roadways, upgrade of electrical systems, replacement of docks; multiyear over 2024-2026 for \$760,000 total.
953250116	Omemee Service Centre and Coronation Hall Envelope	Restoration of the facility's envelope with attention given to heritage features; multiyear 2025-2026 for \$920,000 total.
953250117	Fenelon Falls Library	Renovation and upgrade of library interior; multiyear over 2025-2026 for \$600,000 total.
983250425	CKL Rd. 41 - CKL Rd. 48 to CKL Rd. 45	Resurfacing due to premature asset failure; multiyear over 2025-2026 for \$1,400,000 total.
938250209	Ambulances (6)	Clustered replacement resetting asset lifecycles to address supply chain delays; multiyear over 2025-2026 for \$1,920,000 total.
938250210	Ambulance and Equipment (1)	Growth-related acquisition aligned with clustered replacement strategy; multiyear 2025-2026 for \$570,000 total.

9832601 Bridges and Culverts

Construction, rehabilitation, replacement and upgrade of bridges, major culverts and similar structures. Based on legislated structural assessments, Transportation Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing from Development Charges Debenture	Financing Total
983260101	Wylie’s Bridge (Blanchards Road) (B400003)	Design	State-of-Good-Repair		165,000	165,000	0	0	165,000
983260102	McNabb’s Bridge (Rohallion Road) (B400005)	Design	State-of-Good-Repair		150,000	150,000	0	0	150,000
983260103	Hartley Road Culvert (C300063)	Design	State-of-Good-Repair		65,000	65,000	0	0	65,000
983260104	Doyle Road Culvert	Design	State-of-Good-Repair		50,000	50,000	0	0	50,000
983260105	Tracey’s Hill Road Culvert (C100029)	Design	State-of-Good-Repair		45,000	45,000	0	0	45,000
983260106	Mustang Drive Bridges (B100032 and B100033)	Reconstruction	State-of-Good-Repair		1,250,000	0	0	0	1,250,000
983260107	Kinnear’s Bridge (Fenel Road) (B300020)	Reconstruction	State-of-Good-Repair		1,200,000	0	1,250,000	0	1,200,000
983260108	Bethel Road Culvert (C100053)	Reconstruction	State-of-Good-Repair		600,000	0	1,200,000	0	600,000
983260109	Colborne St. Bridge - Phase 1 of 2	Construction	Expansionary	60%	8,200,000	0	3,280,000	4,920,000	8,200,000
Total					11,725,000	475,000	6,330,000	4,920,000	11,725,000

9832601 Supplementary Information for Bridges and Culverts

JDE ID	Project	Scope, Source and or Rationale
983260101	Wylie’s Bridge (Blanchards Road) (B400003)	Design for replacement as per structural assessment.
983260102	McNabb’s Bridge (Rohallion Road) (B400005)	Design for replacement as per structural assessment.
983260103	Hartley Road Culvert (C300063)	Design for replacement as per structural assessment.
983260104	Doyle Road Culvert	Design for replacement as per structural assessment.
983260105	Tracey’s Hill Road Culvert (C100029)	Design for replacement as per structural assessment.
983260106	Mustang Drive Bridges (B100032 and B100033)	Reconstrution of two bridges on Mustang Dr. immediately west of Sturgeon Rd.
983260107	Kinnear’s Bridge (Fenel Road) (B300020)	Reconstrucion of bridge.
983260108	Bethel Road Culvert (C100053)	Reconstruction of culvert.
983260109	Colborne St. Bridge - Phase 1 of 2	Growth-related construction of new bridge over Scugog River; multiyear over 2026-2027 for \$16,400,000 total.

9832602 Urban/Rural Reconstruction

Reconstruction of roadways, typically in settlement areas, including upgrades to urbanize road right-of-ways and support growth and development. Based on 5-Year Roads Capital Plan, Transportation Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Debenture	Financing from Development Charges Debenture	Financing Total
983260201	Cambridge St. - Russell St. to Melbourne St.	Design	State-of-Good-Repair		103,000	103,000	0	0	0	103,000
983260202	Mill St. - Durham St. to Ridout St.	Design	State-of-Good-Repair		129,000	129,000	0	0	0	129,000
983260203	Lindsay St. - Queen St. to Colborne St.	Design	State-of-Good-Repair		103,000	103,000	0	0	0	103,000
983260204	Lindsay St. - Russell St. to Glenelg St.	Design	State-of-Good-Repair		103,000	103,000	0	0	0	103,000
983260205	CKL Rd. 121 - Helen St. to 240m South of West St.	Design	State-of-Good-Repair		155,000	155,000	0	0	0	155,000
983260206	Albert St - Highway 35 to West End	Design	State-of-Good-Repair		155,000	155,000	0	0	0	155,000
983260207	Water St. - Highway 35 to Nipissing St.	Design	State-of-Good-Repair		103,000	103,000	0	0	0	103,000
983260208	Nipissing St. - Albert St. to South End	Design	State-of-Good-Repair		52,000	52,000	0	0	0	52,000
983260209	Shedden St. - Albert St. to South End	Design	State-of-Good-Repair		52,000	52,000	0	0	0	52,000
983260210	River St. - Water St. to North End	Design	State-of-Good-Repair		52,000	52,000	0	0	0	52,000
983260211	Victoria St. - Albert St. to South End	Design	State-of-Good-Repair		52,000	52,000	0	0	0	52,000
983260212	Riverview Rd. - County Rd. 36 to Logie St.	Reconstruction	State-of-Good-Repair		2,266,000	0	0	2,266,000	0	2,266,000
983260213	Huron St. - Russell St. to Durham St.	Reconstruction	State-of-Good-Repair		1,854,000	0	0	1,854,000	0	1,854,000
983260214	St. George St. - Queen St. to Colborne St.	Reconstruction	State-of-Good-Repair		1,854,000	0	0	1,854,000	0	1,854,000
983260215	St. Patrick St. - Queen St. to North End	Reconstruction	State-of-Good-Repair		4,944,000	0	0	4,944,000	0	4,944,000
983260216	Murray St. - Elliot St. to Green St.	Reconstruction	State-of-Good-Repair		948,000	0	0	948,000	0	948,000
983260217	Elliot St. - CKL Rd. 121 to Clifton St.	Reconstruction	State-of-Good-Repair		783,000	0	0	783,000	0	783,000
983260218	Bradley St. and Bob Brown Way	Reconstruction	State-of-Good-Repair		567,000	0	0	567,000	0	567,000
983260219	Colborne St. / William St. Intersection	Upgrade	Expansionary	95%	2,740,000	137,000	0	0	2,603,000	2,740,000
983260220	Colborne St. / Lindsay St. Intersection	Upgrade	Expansionary	95%	2,740,000	137,000	0	0	2,603,000	2,740,000
983260221	Kent St. / Angeline St. Intersection	Preparation	Expansionary	95%	2,110,000	105,500	0	0	2,004,500	2,110,000
983260222	Angeline St. - Colborne St. to Kent St.	Preparation	Expansionary	80%	2,770,000	554,000	2,216,000	0	0	2,770,000
Total					24,635,000	1,992,500	2,216,000	13,216,000	7,210,500	24,635,000

9832602 Supplementary Information for Urban/Rural Reconstruction

JDE ID	Project	Scope, Source and or Rationale
983260201	Cambridge St. - Russell St. to Melbourne St.	Design for reconstruction.
983260202	Mill St. - Durham St. to Ridout St.	Design for reconstruction.
983260203	Lindsay St. - Queen St. to Colborne St.	Design for reconstruction.
983260204	Lindsay St. - Russell St. to Glenelg St.	Design for reconstruction.
983260205	CKL Rd. 121 - Helen St. to 240m South of West St.	Design for reconstruction.
983260206	Albert St - Highway 35 to West End	Design for reconstruction.
983260207	Water St. - Highway 35 to Nipissing St.	Design for reconstruction.
983260208	Nipissing St. - Albert St. to South End	Design for reconstruction.
983260209	Shedden St. - Albert St. to South End	Design for reconstruction.
983260210	River St. - Water St. to North End	Design for reconstruction.
983260211	Victoria St. - Albert St. to South End	Design for reconstruction.
983260212	Riverview Rd. - County Rd. 36 to Logie St.	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260213	Huron St. - Russell St. to Durham St.	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260214	St. George St. - Queen St. to Colborne St.	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260215	St. Patrick St. - Queen St. to North End	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260216	Murray St. - Elliot St. to Green St.	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260217	Elliot St. - CKL Rd. 121 to Clifton St.	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260218	Bradley St. and Bob Brown Way	Reconstruction as per 5-year Roads Capital Plan, AMP and DC Study.
983260219	Colborne St. / William St. Intersection	Growth-related expansionary upgrade of intersection associated with emplacement of Colborne St. bridge.
983260220	Colborne St. / Lindsay St. Intersection	Growth-related expansionary upgrade of intersection associated with emplacement of Colborne St. bridge.
983260221	Kent St. / Angeline St. Intersection	Growth-related preparation for intersection expansion.
983260222	Angeline St. - Colborne St. to Kent St.	Growth-related preparation for road widening.



9832603 Urban/Arterial Resurfacing

Resurfacing and upgrade of urban, collector and arterial roadways. Based on 5-Year Roads Capital Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Other Municipality/ Owner	Financing from Haul Routes Reserve	Financing from CCBF Grant	Financing from Debenture	Financing Total
983260301	CKL Rd. 121 - Ranchers Rd. to West St.	Resurfacing	State-of-Good-Repair	9.2%	2,503,000	0	230,276	0	0	0	2,272,724	2,503,000
983260302	CKL Rd. 121 - Boundary Road to North Limit of Kinmount	Resurfacing	State-of-Good-Repair	9.2%	302,000	0	27,784	0	0	0	274,216	302,000
983260303	CKL Rd. 121 - Kinmount Bridge to CKL Rd. 49	Resurfacing	State-of-Good-Repair	9.2%	4,496,000	0	413,632	2,248,000	1,010,000	0	824,368	4,496,000
983260304	Margaret St. (Little Britain)	Resurfacing	State-of-Good-Repair		42,000	42,000	0	0	0	0	0	42,000
983260305	Matilda St. (Little Britain)	Resurfacing	State-of-Good-Repair		27,000	27,000	0	0	0	0	0	27,000
983260306	Mark St. (Little Britain)	Resurfacing	State-of-Good-Repair		25,000	25,000	0	0	0	0	0	25,000
983260307	Church St. (Manilla)	Resurfacing	State-of-Good-Repair		73,000	73,000	0	0	0	0	0	73,000
983260308	Robmar Cres. (Manilla)	Resurfacing	State-of-Good-Repair		329,000	49,000	0	0	0	280,000	0	329,000
983260309	Short St. (Manilla)	Resurfacing	State-of-Good-Repair		18,000	18,000	0	0	0	0	0	18,000
983260310	Edward St. (Manilla)	Resurfacing	State-of-Good-Repair		23,000	23,000	0	0	0	0	0	23,000
983260311	Queen St. - Colborne St. to West End	Resurfacing	State-of-Good-Repair		16,000	16,000	0	0	0	0	0	16,000
983260312	John St. - Princes St. to Bond St.	Resurfacing	State-of-Good-Repair		95,000	95,000	0	0	0	0	0	95,000
983260313	Albert St. Princes St. to Bond St.	Resurfacing	State-of-Good-Repair		110,000	110,000	0	0	0	0	0	110,000
983260314	River Park Dr. - Mill St. to Austin Blvd.	Resurfacing	State-of-Good-Repair		121,000	18,000	0	0	0	103,000	0	121,000
983260315	Austin Blvd. - River Park Dr. to Lakewood Cres.	Resurfacing	State-of-Good-Repair		30,000	30,000	0	0	0	0	0	30,000
983260316	Lakewood Cres. - Mill St. to Slyvan Ct.	Resurfacing	State-of-Good-Repair		150,000	22,000	0	0	0	128,000	0	150,000
983260317	Sylvan Ct. - Lakewood Cres. to East End	Resurfacing	State-of-Good-Repair		43,000	43,000	0	0	0	0	0	43,000
983260318	Bayview Dr. - Perfectus Dr. to South End	Resurfacing	State-of-Good-Repair		64,000	64,000	0	0	0	0	0	64,000
983260319	Perfectus Dr. - Park St. to South End	Resurfacing	State-of-Good-Repair		125,000	19,000	0	0	0	106,000	0	125,000
983260320	Vanier Ct. - Perfectus Dr. to North End	Resurfacing	State-of-Good-Repair		53,000	53,000	0	0	0	0	0	53,000
983260321	Manor Rd. - Perfectus Dr. to North End	Resurfacing	State-of-Good-Repair		121,000	18,000	0	0	0	103,000	0	121,000
983260322	Maple Ct. - Perfectus Dr. to East End	Resurfacing	State-of-Good-Repair		40,000	40,000	0	0	0	0	0	40,000
983260323	Northlin Park Rd. - Angeline St. to Orchard Park Rd.	Resurfacing	State-of-Good-Repair		300,000	45,000	0	0	0	255,000	0	300,000
Total					9,106,000	830,000	671,692	2,248,000	1,010,000	975,000	3,371,308	9,106,000

9832603 Supplementary Information for Urban/Arterial Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983260301	CKL Rd. 121 - Ranchers Rd. to West St.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260302	CKL Rd. 121 - Boundary Road to North Limit of Kinmount	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260303	CKL Rd. 121 - Kinmount Bridge to CKL Rd. 49	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260304	Margaret St. (Little Britain)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260305	Matilda St. (Little Britain)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260306	Mark St. (Little Britain)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260307	Church St. (Manilla)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260308	Robmar Cres. (Manilla)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260309	Short St. (Manilla)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260310	Edward St. (Manilla)	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260311	Queen St. - Colborne St. to West End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260312	John St. - Princes St. to Bond St.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260313	Albert St. Princes St. to Bond St.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260314	River Park Dr. - Mill St. to Austin Blvd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260315	Austin Blvd. - River Park Dr. to Lakewood Cres.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260316	Lakewood Cres. - Mill St. to Slyvan Ct.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260317	Sylvan Ct. - Lakewood Cres. to East End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260318	Bayview Dr. - Perfectus Dr. to South End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260319	Perfectus Dr. - Park St. to South End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260320	Vanier Ct. - Perfectus Dr. to North End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260321	Manor Rd. - Perfectus Dr. to North End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260322	Maple Ct. - Perfectus Dr. to East End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260323	Northlin Park Rd. - Angeline St. to Orchard Park Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.

9832604 Rural Resurfacing

Resurfacing and upgrade of paved rural roadways and paving of gravel roadways. Based on 5-Year Roads Capital Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from OCIF Grant	Financing from Debenture	Financing from Capital Contingency Reserve	Financing from Other Municipality / Owner	Financing Total
983260401	Meadowview Rd. - Mount Nebo Rd. to CKL 10	Resurfacing	State-of-Good-Repair		600,000	180,000	420,000	0	0	0	600,000
983260402	Cottingham Rd. - Mount Nebo Rd. to Emily Park Rd.	Resurfacing	State-of-Good-Repair		341,000	102,000	239,000	0	0	0	341,000
983260403	Rodman Dr. - Long Beach Rd. to West End	Resurfacing	State-of-Good-Repair		49,000	15,000	34,000	0	0	0	49,000
983260404	CKL Rd. 30 - Hickory Beach Rd. to CKL Rd. 8	Resurfacing	State-of-Good-Repair		839,000	0	587,000	252,000	0	0	839,000
983260405	Hickory Beach Rd. - CKL Rd. 30 to CKL Rd. 8	Resurfacing	State-of-Good-Repair		714,000	0	500,000	214,000	0	0	714,000
983260406	Crane Bay Rd. - CKL Rd. 30 to South End	Resurfacing	State-of-Good-Repair		321,000	96,000	225,000	0	0	0	321,000
983260407	Verulam Dr. - CKL Rd. 8 to South End	Resurfacing	State-of-Good-Repair		178,000	53,000	125,000	0	0	0	178,000
983260408	Monarch Rd. - Peniel Rd. to 1.25 km South of Peniel Rd.	Resurfacing	State-of-Good-Repair		152,000	46,000	106,000	0	0	0	152,000
983260409	Peniel Rd. - 900m East of Opmar Rd. to Eldon Rd.	Resurfacing	State-of-Good-Repair		430,000	129,000	301,000	0	0	0	430,000
983260410	Salem Rd. - CKL Rd. 4 to White Rock Rd.	Resurfacing	State-of-Good-Repair		1,115,000	0	578,140	536,860	0	0	1,115,000
983260411	The Glen Rd. - CKL Rd. 9 to White Rock Rd.	Resurfacing	State-of-Good-Repair		1,071,000	0	750,000	321,000	0	0	1,071,000
983260412	Watson Dr. - Pinery Rd. to End	Resurfacing	State-of-Good-Repair		116,000	35,000	81,000	0	0	0	116,000
983260413	Hodgson Dr. - Watson Dr. to Winchester Dr.	Resurfacing	State-of-Good-Repair		88,000	26,000	62,000	0	0	0	88,000
983260414	Winchester Dr. - Pinery Rd. to End	Resurfacing	State-of-Good-Repair		116,000	35,000	81,000	0	0	0	116,000
983260415	Austin Dr. - Winchester Dr. to Watson Dr.	Resurfacing	State-of-Good-Repair		129,000	39,000	90,000	0	0	0	129,000
983260416	CKL Rd. 6 - McLeish Dr. to Oxby Lane	Resurfacing	State-of-Good-Repair		264,000	79,000	185,000	0	0	0	264,000
983260417	Pinery Rd. - Somerville 11th Concession to Winchester Dr.	Resurfacing	State-of-Good-Repair		230,000	69,000	161,000	0	0	0	230,000
983260418	Simcoe St. - CKL Rd. 8 to CKL Rd. 48	Resurfacing	State-of-Good-Repair		240,000	72,000	168,000	0	0	0	240,000
983260419	Rodeo Dr. - Balsam Grove Dr. to North End	Resurfacing	State-of-Good-Repair		189,000	37,000	86,000	0	66,000	0	189,000
983260420	Lakebreeze Dr. - Highway 35 to 1.65 km East of Highway 35	Resurfacing	State-of-Good-Repair		357,000	150,000	0	0	207,000	0	357,000
983260421	Brunon Ave. - North End to South End	Resurfacing	State-of-Good-Repair		160,000	73,000	7,000	0	0	80,000	160,000
983260422	Robinglade Ave. - Brunon Ave. to South End	Resurfacing	State-of-Good-Repair		153,000	0	153,000	0	0	0	153,000
983260423	Riverview Rd. - Brunon Ave. to East End	Resurfacing	State-of-Good-Repair		40,000	0	11,000	0	29,000	0	40,000
983260424	Kings Wharf Rd. - Sturgeon Rd. to Pigeon Lake Rd	Pulverization	State-of-Good-Repair		225,000	0	0	0	225,000	0	225,000
Total					8,117,000	1,236,000	4,950,140	1,323,860	527,000	80,000	8,117,000

9832604 Supplementary Information for Rural Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983260401	Meadowview Rd. - Mount Nebo Rd. to CKL 10	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260402	Cottingham Rd. - Mount Nebo Rd. to Emily Park Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260403	Rodman Dr. - Long Beach Rd. to West End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260404	CKL Rd. 30 - Hickory Beach Rd. to CKL Rd. 8	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260405	Hickory Beach Rd. - CKL Rd. 30 to CKL Rd. 8	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260406	Crane Bay Rd. - CKL Rd. 30 to South End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260407	Verulam Dr. - CKL Rd. 8 to South End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260408	Monarch Rd. - Peniel Rd. to 1.25 km South of Peniel Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260409	Peniel Rd. - 900m East of Opmar Rd. to Eldon Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260410	Salem Rd. - CKL Rd. 4 to White Rock Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260411	The Glen Rd. - CKL Rd. 9 to White Rock Rd.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260412	Watson Dr. - Pinery Rd. to End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260413	Hodgson Dr. - Watson Dr. to Winchester Dr.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260414	Winchester Dr. - Pinery Rd. to End	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260415	Austin Dr. - Winchester Dr. to Watson Dr.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260416	CKL Rd. 6 - McLeish Dr. to Oxby Lane	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260417	Pinery Rd. - Somerville 11th Concession to Winchester Dr.	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260418	Simcoe St. - CKL Rd. 8 to CKL Rd. 48	Resurfacing as per 5-Year Roads Capital Plan and AMP.
983260419	Rodeo Dr. - Balsam Grove Dr. to North End	Advanced to 2026 as per amendment to budget by Council.
983260420	Lakebreeze Dr. - Highway 35 to 1.65 km East of Highway 35	Advanced to 2026 as per amendment to budget by Council.
983260421	Brunon Ave. - North End to South End	Advanced to 2026 as per amendment to budget by Council.
983260422	Robinglade Ave. - Brunon Ave. to South End	Advanced to 2026 as per amendment to budget by Council.
983260423	Riverview Rd. - Brunon Ave. to East End	Advanced to 2026 as per amendment to budget by Council.
983260424	Kings Wharf Rd. - Sturgeon Rd. to Pigeon Lake Rd	Advanced to 2026 as per amendment to budget by Council.

9832605 Gravel Resurfacing

Resurfacing and upgrade of gravel roadways. Based on Gravel Resurfacing Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from OCIF Grant	Financing from Other Municipality / Owner	Financing Total
983260501	Alvin's Lane - Kings Wharf Rd. to South End	Resurfacing	State-of-Good-Repair		11,000	3,000	8,000	0	11,000
983260502	Alvin's Lane - Sunnywood Rd. to North End	Resurfacing	State-of-Good-Repair		8,000	2,000	6,000	0	8,000
983260503	Ash Rd. - CKL Rd. 36 to South End	Resurfacing	State-of-Good-Repair		19,000	6,000	13,000	0	19,000
983260504	Breezeway Rd. - Settlers Rd. to East End	Resurfacing	State-of-Good-Repair		22,000	7,000	15,000	0	22,000
983260505	Buller Rd. - Monck Rd. to Haliburton County Boundary	Resurfacing	State-of-Good-Repair		99,000	30,000	69,000	0	99,000
983260506	Clover Dr. - Steeles Line to South End	Resurfacing	State-of-Good-Repair		17,000	5,000	12,000	0	17,000
983260507	Crego Lake Rd. - Monck Rd. to 0.7 km North of Monck Rd.	Resurfacing	State-of-Good-Repair		13,000	4,000	9,000	0	13,000
983260508	Farmview Rd. - South End to Meadowview Rd.	Resurfacing	State-of-Good-Repair		9,000	3,000	6,000	0	9,000
983260509	Fingerboard Rd. - Ramsey Rd. to Highway 7	Resurfacing	State-of-Good-Repair		266,000	80,000	186,000	0	266,000
983260510	Heights Rd. - 0.4 km North of CKL Rd. 31 to Crosswind Rd.	Resurfacing	State-of-Good-Repair		20,000	6,000	14,000	0	20,000
983260511	Hillcrest Ave. - Portage Rd. to North End	Resurfacing	State-of-Good-Repair		7,000	2,000	5,000	0	7,000
983260512	Hugill Rd. - East End to 0.6 km East of Baseline Rd.	Resurfacing	State-of-Good-Repair		73,000	22,000	51,000	0	73,000
983260513	Hyler Line - CKL Rd. 37 to 1.2 km North of CKL Rd. 37	Resurfacing	State-of-Good-Repair		25,000	7,000	18,000	0	25,000
983260514	Lift Lock Rd. E. - Rocky Ridge Rd. to East End	Resurfacing	State-of-Good-Repair		14,000	4,000	10,000	0	14,000
983260515	Lift Lock Rd. W. - Kirkfield Rd. to Deer Run Lane	Resurfacing	State-of-Good-Repair		28,000	8,000	20,000	0	28,000
983260516	Lilac Rd. - CKL Rd. 31 to Highway 7	Resurfacing	State-of-Good-Repair		78,000	23,000	55,000	0	78,000
983260517	Log House Rd. - Cedar Glen Rd. to East End	Resurfacing	State-of-Good-Repair		15,000	4,000	11,000	0	15,000
983260518	Martin's Rd. - CKL Rd. 8 to CKL Rd. 37	Resurfacing	State-of-Good-Repair		228,000	68,000	160,000	0	228,000
983260519	McLeish Dr. - Rama/Dalton Boundary Rd. to East End	Resurfacing	State-of-Good-Repair		21,000	6,000	15,000	0	21,000
983260520	Meadowview Rd. - Mount Nebo Rd. to West End	Resurfacing	State-of-Good-Repair		40,000	12,000	28,000	0	40,000
983260521	Mitchell's Rd. - CKL Rd. 8 to East End	Resurfacing	State-of-Good-Repair		27,000	8,000	19,000	0	27,000
983260522	Mount Horeb Rd. - West End to Highway 35	Resurfacing	State-of-Good-Repair		7,000	2,000	5,000	0	7,000
983260523	Oliver's Rd. - Anderson Line to Irwin's Rd.	Resurfacing	State-of-Good-Repair		78,000	23,000	55,000	0	78,000
983260524	Pigeon Creek Rd. - 0.5 km West of CKL Rd. 5 to West End	Resurfacing	State-of-Good-Repair		8,000	2,000	6,000	0	8,000
983260525	Pigeon Creek Rd. - Old Mill Rd. to East End	Resurfacing	State-of-Good-Repair		20,000	6,000	14,000	0	20,000
983260526	Pigeon Creek Rd. - West End to 950m East of St. Marys Rd.	Resurfacing	State-of-Good-Repair		28,000	8,000	20,000	0	28,000
983260527	Pinery Rd. - Somerville 11th Concession to Monck Rd.	Resurfacing	State-of-Good-Repair		66,000	20,000	46,000	0	66,000
983260528	Post Rd. - South End to Slanted Rd.	Resurfacing	State-of-Good-Repair		125,000	37,000	88,000	0	125,000



(continued) 9832605 Gravel Resurfacing

Resurfacing and upgrade of gravel roadways. Based on Gravel Resurfacing Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from OCIF Grant	Financing from Other Municipality / Owner	Financing Total
983260529	Post Rd. - Tracey's Hill Rd. to Pigeon Lake Rd.	Resurfacing	State-of-Good-Repair		82,000	25,000	57,000	0	82,000
983260530	Rama/Dalton Boundary Rd. - Kett Rd. to Fairgrounds Rd.	Resurfacing	State-of-Good-Repair		52,000	13,000	13,000	26,000	52,000
983260531	Settlement Rd. - Pigeon Lake Rd. to Colony Rd.	Resurfacing	State-of-Good-Repair		106,000	32,000	74,000	0	106,000
983260532	Shoreview Rd. - Settlement Rd. to Pigeon Lake Rd.	Resurfacing	State-of-Good-Repair		40,000	12,000	28,000	0	40,000
983260533	Shrike Rd. - Talbot River Rd. to North End	Resurfacing	State-of-Good-Repair		174,000	52,000	122,000	0	174,000
983260534	Somerville 2nd Concession - Ledge Hill Rd. to East End	Resurfacing	State-of-Good-Repair		4,000	1,000	3,000	0	4,000
983260535	Somerville 3rd Concession - CKL Rd. 121 to Ledge Hill Rd.	Resurfacing	State-of-Good-Repair		47,000	14,000	33,000	0	47,000
983260536	St. Alban Rd. - Nesbitt Line to Janetville Rd.	Resurfacing	State-of-Good-Repair		93,000	28,000	65,000	0	93,000
983260537	Sunnywood Rd. - Centreline Rd. to East End	Resurfacing	State-of-Good-Repair		41,000	12,000	29,000	0	41,000
983260538	Woodcock Line - Monck Rd. to South End	Resurfacing	State-of-Good-Repair		58,000	17,000	41,000	0	58,000
Total					2,069,000	614,000	1,429,000	26,000	2,069,000

9832605 Supplementary Information for Gravel Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983260501	Alvin's Lane - Kings Wharf Rd. to South End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260503	Ash Rd. - CKL Rd. 36 to South End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260504	Breezeway Rd. - Settlers Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260504	Breezeway Rd. - Settlers Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260505	Buller Rd. - Monck Rd. to Haliburton County Boundary	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260506	Clover Dr. - Steeles Line to South End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260507	Crego Lake Rd. - Monck Rd. to 0.7 km North of Monck Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260508	Farmview Rd. - South End to Meadowview Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260509	Fingerboard Rd. - Ramsey Rd. to Highway 7	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260510	Heights Rd. - 0.4 km North of CKL Rd. 31 to Crosswind Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260511	Hillcrest Ave. - Portage Rd. to North End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260512	Hugill Rd. - East End to 0.6 km East of Baseline Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260513	Hyer Line - CKL Rd. 37 to 1.2 km North of CKL Rd. 37	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.

(continued) 9832605 Supplementary Information for Gravel Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983260514	Lift Lock Rd. E. - Rocky Ridge Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260515	Lift Lock Rd. W. - Kirkfield Rd. to Deer Run Lane	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260516	Lilac Rd. - CKL Rd. 31 to Highway 7	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260517	Log House Rd. - Cedar Glen Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260518	Martin's Rd. - CKL Rd. 8 to CKL Rd. 37	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260519	McLeish Dr. - Rama/Dalton Boundary Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260520	Meadowview Rd. - Mount Nebo Rd. to West End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260521	Mitchell's Rd. - CKL Rd. 8 to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260522	Mount Horeb Rd. - West End to Highway 35	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260523	Oliver's Rd. - Anderson Line to Irwin's Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260524	Pigeon Creek Rd. - 0.5 km West of CKL Rd. 5 to West End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260525	Pigeon Creek Rd. - Old Mill Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260526	Pigeon Creek Rd. - West End to 950m East of St. Marys Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260527	Pinery Rd. - Somerville 11th Concession to Monck Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260528	Post Rd. - South End to Slanted Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260529	Post Rd. - Tracey's Hill Rd. to Pigeon Lake Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260530	Rama/Dalton Boundary Rd. - Kett Rd. to Fairgrounds Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260531	Settlement Rd. - Pigeon Lake Rd. to Colony Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260532	Shoreview Rd. - Settlement Rd. to Pigeon Lake Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260533	Shrike Rd. - Talbot River Rd. to North End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260534	Somerville 2nd Concession - Ledge Hill Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260535	Somerville 3rd Concession - CKL Rd. 121 to Ledge Hill Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260536	St. Alban Rd. - Nesbitt Line to Janetville Rd.	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260537	Sunnywood Rd. - Centreline Rd. to East End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.
983260538	Woodcock Line - Monck Rd. to South End	Resurfacing as per Gravel Resurfacing Plan for 2021-2030.

## 9832606 Lifecycle Management

Capital interventions aimed at managing and optimizing road lifecycles. Based on 5-Year Roads Capital Plan, AMP and other sources. Promotes the minimization of lifecycle costs and sustaining of good road conditions.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
983260601	Asphalt Rejuvenation	Lifecycle Management	State-of-Good-Repair		270,000	270,000	270,000
983260602	Crack Sealing	Lifecycle Management	State-of-Good-Repair		230,000	230,000	230,000
983260603	Drainage Improvements	Lifecycle Management	State-of-Good-Repair		244,000	244,000	244,000
983260604	Local Asphalt Paving	Lifecycle Management	State-of-Good-Repair		630,000	630,000	630,000
983260605	Slurry Sealing	Lifecycle Management	State-of-Good-Repair		988,000	988,000	988,000
Total					2,362,000	2,362,000	2,362,000

## 9832606 Supplementary Information for Lifecycle Management

JDE ID	Project	Scope, Source and or Rationale
983260601	Asphalt Rejuvenation	This project applies an oil-based additive to preserve and extend the lives of paved arterial roads.
983260602	Crack Sealing	This project applies a rubber-based material to fill cracks in asphalt to preserve and extend the lives of paved roads.
983260603	Drainage Improvements	This project provides for site-specific improvements to stormwater outlets on roads.
983260604	Local Asphalt Paving	This project provides for interspersed asphalt overlays on roads not included in the 5-year roads capital plan but whose condition imposes an excessive maintenance burden.
983260605	Slurry Sealing	This project applies a bituminous seal on road surfaces to preserve and extend the lives of paved roads.

## 9832607 Sidewalks

Construction, replacement and upgrade of sidewalks not captured by road reconstruction. Based on annual Sidewalk Inspection Program, Accessibility Plan, considerations relating to risk exposure and accessibility and other sources..

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
983260701	King St. Sidewalk - Helen St. to North End	Replacement	State-of-Good-Repair		75,000	75,000	75,000
983260702	Adelaide St. Sidewalk - Chadwin Dr. to Colborne St.	Replacement	State-of-Good-Repair		30,000	30,000	30,000
983260703	Lindsay St. Sidewalk - George St. to Mary St.	Replacement	State-of-Good-Repair		100,000	100,000	100,000
983260704	Miscellaneous Sidewalk Bays	Replacement	State-of-Good-Repair		100,000	100,000	100,000
Total					305,000	305,000	305,000

## 9832607 Supplementary Information for Sidewalks

JDE ID	Project	Scope, Source and or Rationale
983260701	King St. Sidewalk - Helen St. to North End	Replacement based on sidewalk condition ratings and road reconstruction cycle.
983260702	Adelaide St. Sidewalk - Chadwin Dr. to Colborne St.	Replacement based on sidewalk condition ratings and road reconstruction cycle.
983260703	Lindsay St. Sidewalk - George St. to Mary St.	Replacement based on sidewalk condition ratings and road reconstruction cycle.
983260704	Miscellaneous Sidewalk Bays	Interspersed replacement of sidewalk bays to preserve and extend the lives of sidewalk sections.

## 9832608 Traffic Signals and Streetlights

Installation, upgrade and replacement of traffic signals and streetlights and related infrastructure not captured by reconstruction. Based on Transportation Master Plan, AMP, Energy Management Plan and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
983260801	Omemee Streetlights	Replacement	State-of-Good-Repair		270,000	270,000	0	270,000
983260802	Miscellaneous Traffic Signal Components	Improvement	State-of-Good-Repair		155,000	155,000	0	155,000
983260803	Kent St. / Whitney Town Centre Traffic Signal	Installation	Expansionary	90%	515,000	51,500	463,500	515,000
983260804	New Streetlights (Warranted)	Installation	Expansionary		37,000	37,000	0	37,000
Total					977,000	513,500	463,500	977,000

## 9832608 Supplementary Information for Traffic Signals and Streetlights

JDE ID	Project	Scope, Source and or Rationale
983260801	Omemee Streetlights	Replacement of high-pressure sodium lights with LED to improve energy efficiency.
983260802	Miscellaneous Traffic Signal Components	Improve timing controllers at two traffic signals in Fenelon Falls.
983260803	Kent St. / Whitney Town Centre Traffic Signal	Growth-related installation of new traffic signal in Lindsay.
983260804	New Streetlights (Warranted)	Installation of new streetlights identified through warrants at existing Intersections.

## 9832609 Parking Lots

Construction, upgrade and replacement of municipal parking lots. Based on Downtown Parking Strategy, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
983260901	Lindsay Parking Lot M8	Resurfacing	State-of-Good-Repair		150,000	150,000	150,000
Total					150,000	150,000	150,000

## 9832609 Supplementary Information for Parking Lots

JDE ID	Project	Scope, Source and or Rationale
983260901	Lindsay Parking Lot M8	Resurfacing and reconfiguration as per Downtown Parking Strategy.



## 9872601 Airport Siteworks and Facilities

Construction, rehabilitation, renovation, replacement and upgrade of airport facilities and related siteworks. Based on Airport Business Plan, Airport Capital Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
987260101	Airport Terminal Roof	Replacement	State-of-Good-Repair		75,000	75,000	75,000
987260102	Airport Terminal Air Conditioner	Replacement	State-of-Good-Repair		15,000	15,000	15,000
987260103	North T-Hangar 2	Rehabilitation	State-of-Good-Repair		125,000	125,000	125,000
987260104	North T-Hangar 1 Doors	Replacement	State-of-Good-Repair		25,000	25,000	25,000
987260105	Runway Lighting	Upgrade	State-of-Good-Repair		125,000	125,000	125,000
987260106	Airport Terminal Generator	Installation	Expansionary		35,000	35,000	35,000
Total					400,000	400,000	400,000

## 9872601 Airport Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
987260101	Airport Terminal Roof	Lifecycle replacement.
987260102	Airport Terminal Air Conditioner	Lifecycle replacement.
987260103	North T-Hangar 2	The hangar is old and in need of rehabilitation, owing to heaving around the north end.
987260104	North T-Hangar 1 Doors	Lifecycle replacement.
987260105	Runway Lighting	Upgrade lighting to LED to improve energy efficiency.
987260106	Airport Terminal Generator	Installation of generator to enable operational continuity of airport in a power outage.

9972601 Landfill Siteworks and Facilities

Construction, rehabilitation, renovation, replacement and upgrade of landfill facilities, cells, internal roadways, non-facility structures and related siteworks. Based on Integrated Waste Management Strategy, AMP and other sources..

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing Total
997260101	Lindsay-Ops Landfill Leachate Pumps	Rehabilitation	State-of-Good-Repair		50,000	50,000	0	50,000
997260102	Lindsay-Ops Landfill Electricity Generator Components	Replacement	State-of-Good-Repair		60,000	60,000	0	60,000
997260103	Eldon Landfill Phase 3, Stage 1, Part 2 Cell	Design	Expansionary		103,000	103,000	0	103,000
997260104	Lindsay-Ops Landfill Cells 4 and 5 - Phase 4 of 4	Design	Expansionary		103,000	103,000	0	103,000
997260105	Somerville Landfill Facility	Design	Expansionary		258,000	258,000	0	258,000
997260106	Lindsay-Ops Landfill Weigh Scales and Drop-Off Area	Replacement; Upgrade	Expansionary		4,635,000	0	4,635,000	4,635,000
Total					5,209,000	574,000	4,635,000	5,209,000

9972601 Supplementary Information for Landfill Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
997260101	Lindsay-Ops Landfill Leachate Pumps	Inspect and rehabilitate leachate pumps every five years as per ECA requirement.
997260102	Lindsay-Ops Landfill Electricity Generator Components	Rehabilitate turbocharger.
997260103	Eldon Landfill Phase 3, Stage 1, Part 2 Cell	Design of landfill cell.
997260104	Lindsay-Ops Landfill Cells 4 and 5 - Phase 4 of 4	Design of landfill cell.
997260105	Somerville Landfill Facility	Design of new landfill facility.
997260106	Lindsay-Ops Landfill Weigh Scales and Drop-Off Area	Replace existing weigh scales, add a new weigh scale, expand inbound and outbound lanes, and improve public drop-off area.

9912601 Roads, Fleet and Transit Facilities

Construction, rehabilitation, renovation, replacement and upgrade of roads, fleet and transit facilities and related siteworks. Based on Roads Operations Master Plan, Transit Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing Total
991260101	Manvers Roads Operations Depot Pole Barn Roof	Replacement	State-of-Good-Repair		62,000	62,000	0	62,000
991260102	Lindsay and Coboconk Fleet Depots Drainage and Siteworks	Rehabilitation	State-of-Good-Repair		82,000	82,000	0	82,000
991260103	Coboconk Fleet Depot Interior	Renovation	State-of-Good-Repair		155,000	155,000	0	155,000
991260104	Mobile Generators and Facility Electrical Connections	Acquisition	Expansionary		155,000	155,000	0	155,000
991260105	Lindsay Roads Operations Depot Carbon Dioxide Ventilation System	Installation	Expansionary		67,000	67,000	0	67,000
991260106	Hydrogen Fuel Cell Retrofits for Transit and Heavy Fleet Equipment	Upgrade	Expansionary		1,030,000	0	1,030,000	1,030,000
991260107	Kirkfield and Manvers Radio Towers and Generators	Upgrade	Expansionary		75,000	75,000	0	75,000
Total					1,626,000	596,000	1,030,000	1,626,000

9912601 Supplementary Information for Roads, Fleet and Transit Facilities

JDE ID	Project	Scope, Source and or Rationale
991260101	Manvers Roads Operations Depot Pole Barn Roof	Lifecycle replacement.
991260102	Lindsay and Coboconk Fleet Depots Drainage and Siteworks	Rehabilitation of facility drainage and siteworks assets.
991260103	Coboconk Fleet Depot Interior	Renovation of depot’s interior to improve functionality.
991260104	Mobile Generators and Facility Electrical Connections	Acquisition of generators and electrical connections for various roads, fleet and transit facilities.
991260105	Lindsay Roads Operations Depot Carbon Dioxide Ventilation System	Promotion of employee health and safety in a heavily used garage.
991260106	Hydrogen Fuel Cell Retrofits for Transit and Heavy Fleet Equipment	Hydrogen fuel cell retrofit of existing internal combustion-engine fleet to reduce emissions and long-term fuel costs.
991260107	Kirkfield and Manvers Radio Towers and Generators	Expansionary upgrade of radio towers; need revealed during 2025 ice storm.

9942601 Transit Siteworks

Installation, rehabilitation, replacement and upgrade of transit stops, shelters and related siteworks. Based on Transit Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
994260101	Urban Transit Pads and Shelters	Installation	Expansionary		95,000	95,000	95,000
Total					95,000	95,000	95,000

9942601 Supplementary Information for Transit Siteworks

JDE ID	Project	Scope, Source and or Rationale
994260101	Urban Transit Pads and Shelters	Redesign routes and install new shelters and accessible concrete pads as per Transit Master Plan.

9942602 Public Works Fleet

Acquisition, rehabilitation, replacement and upgrade of fleet equipment managed by the Fleet and Transit Division. Based on Fleet Policy, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Development Charges Reserve	Financing from Public Works Fleet Reserve	Financing from Building Reserve	Financing from Debenture	Financing from Short-Term Rental Reserve	Financing Total
994260201	Aerial Truck - A03	Replacement	State-of-Good-Repair		290,000	0	290,000	0	0	0	290,000
994260202	Backhoe - B25	Replacement	State-of-Good-Repair		298,000	0	298,000	0	0	0	298,000
994260203	Backhoe - B26	Replacement	State-of-Good-Repair		298,000	0	298,000	0	0	0	298,000
994260204	Bus - E28	Replacement	State-of-Good-Repair		324,000	0	324,000	0	0	0	324,000
994260205	Bus - E32	Replacement	State-of-Good-Repair		324,000	0	324,000	0	0	0	324,000
994260206	Tractor - H63	Replacement	State-of-Good-Repair		20,000	0	20,000	0	0	0	20,000
994260207	Tractor - H64	Replacement	State-of-Good-Repair		20,000	0	20,000	0	0	0	20,000
994260208	1-Ton (Medium Duty) Truck - I25	Replacement	State-of-Good-Repair		113,000	0	113,000	0	0	0	113,000
994260209	1-Ton (Medium Duty) Truck - I26	Replacement	State-of-Good-Repair		113,000	0	113,000	0	0	0	113,000
994260210	Loader Mounted Brushing Arm - L25A	Replacement	State-of-Good-Repair		233,000	0	233,000	0	0	0	233,000
994260211	Loader - L26	Replacement	State-of-Good-Repair		455,000	0	455,000	0	0	0	455,000
994260212	Loader - L27	Replacement	State-of-Good-Repair		455,000	0	455,000	0	0	0	455,000
994260213	Loader - L31	Replacement	State-of-Good-Repair		1,620,000	0	0	0	1,620,000	0	1,620,000

(continued) 9942602 Public Works Fleet

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Development Charges Reserve	Financing from Public Works Fleet Reserve	Financing from Building Reserve	Financing from Debenture	Financing from Short-Term Rental Reserve	Financing Total
994260214	Ice Machine - R22	Replacement	State-of-Good-Repair		152,000	0	152,000	0	0	0	152,000
994260215	Single Axle Plow Truck - S48	Replacement	State-of-Good-Repair		377,000	0	377,000	0	0	0	377,000
994260216	Tandem Plow Truck - T88	Replacement	State-of-Good-Repair		392,000	0	392,000	0	0	0	392,000
994260217	Tandem Plow Truck - T89	Replacement	State-of-Good-Repair		392,000	0	392,000	0	0	0	392,000
994260218	Tandem Plow Truck - T90	Replacement	State-of-Good-Repair		392,000	0	392,000	0	0	0	392,000
994260219	Tandem Plow Truck - T91	Replacement	State-of-Good-Repair		392,000	0	392,000	0	0	0	392,000
994260220	Van - V58	Replacement	State-of-Good-Repair		65,000	0	65,000	0	0	0	65,000
994260221	Van - V59	Replacement	State-of-Good-Repair		65,000	0	65,000	0	0	0	65,000
994260222	Van - V60	Replacement	State-of-Good-Repair		65,000	0	65,000	0	0	0	65,000
994260223	Trackless (Sidewalk) Machine - X11	Replacement	State-of-Good-Repair		227,000	0	227,000	0	0	0	227,000
994260224	Asphalt Hot Boxes (3)	Replacement	State-of-Good-Repair		195,000	0	195,000	0	0	0	195,000
994260225	Auxiliary Attachments and Equipment	Replacement	State-of-Good-Repair		150,000	0	150,000	0	0	0	150,000
994260226	Building Inspector SUV	Acquisition	Expansionary		57,000	0	0	57,000	0	0	57,000
994260227	Parks Forestry Crane Truck	Acquisition	Expansionary	10%	641,000	64,100	0	0	576,900	0	641,000
994260228	Parks Forestry Bucket Truck	Acquisition	Expansionary	10%	371,000	37,100	333,900	0	0	0	371,000
994260229	West Area Single-Axle Plow Truck	Acquisition	Expansionary		391,000	0	391,000	0	0	0	391,000
994260230	Lindsay Area Single-Axle Plow Truck	Acquisition	Expansionary	100%	391,000	391,000	0	0	0	0	391,000
994260231	Lindsay Area Sidewalk Machine Support Truck	Acquisition	Expansionary	37%	391,000	144,670	246,330	0	0	0	391,000
994260232	Lindsay Area Sidewalk Machine	Acquisition	Expansionary	100%	206,000	206,000	0	0	0	0	206,000
994260233	Polyethylene Water Tanks	Acquisition	Expansionary		82,000	0	82,000	0	0	0	82,000
994260234	Human Services SUV	Acquisition	Expansionary		57,000	0	57,000	0	0	0	57,000
994260235	Transit SUV	Acquisition	Expansionary		57,000	0	57,000	0	0	0	57,000
994260236	By-Law Enforcement SUV	Acquisition	Expansionary		65,000	0	0	0	0	65,000	65,000
994260237	1-Ton (Medium Duty) Truck with Attachments	Acquisition	Expansionary		143,000	0	143,000	0	0	0	143,000
994260238	Trailers and Tractors	Acquisition	Expansionary		134,000	0	134,000	0	0	0	134,000
994260239	Fuel System, GPS and Fleet Technology	Acquisition	Expansionary		37,000	0	37,000	0	0	0	37,000
Total					10,450,000	842,870	7,288,230	57,000	2,196,900	65,000	10,450,000



9942602 Supplementary Information for Public Works Fleet

JDE ID	Project	Scope, Source and or Rationale
994260201	Aerial Truck - A03	Lifecycle replacement as per Fleet Policy and AMP.
994260202	Backhoe - B25	Lifecycle replacement as per Fleet Policy and AMP.
994260203	Backhoe - B26	Lifecycle replacement as per Fleet Policy and AMP.
994260204	Bus - E28	Lifecycle replacement as per Fleet Policy and AMP.
994260205	Bus - E32	Lifecycle replacement as per Fleet Policy and AMP.
994260206	Tractor - H63	Lifecycle replacement as per Fleet Policy and AMP.
994260207	Tractor - H64	Lifecycle replacement as per Fleet Policy and AMP.
994260208	1-Ton (Medium Duty) Truck - I25	Lifecycle replacement as per Fleet Policy and AMP.
994260209	1-Ton (Medium Duty) Truck - I26	Lifecycle replacement as per Fleet Policy and AMP.
994260210	Loader Mounted Brushing Arm - L25A	Lifecycle replacement as per Fleet Policy and AMP.
994260211	Loader - L26	Lifecycle replacement as per Fleet Policy and AMP.
994260212	Loader - L27	Lifecycle replacement as per Fleet Policy and AMP.
994260213	Loader - L31	Lifecycle replacement as per Fleet Policy and AMP.
994260214	Ice Machine - R22	Lifecycle replacement as per Fleet Policy and AMP.
994260215	Single Axle Plow Truck - S48	Lifecycle replacement as per Fleet Policy and AMP.
994260216	Tandem Plow Truck - T88	Lifecycle replacement as per Fleet Policy and AMP.
994260217	Tandem Plow Truck - T89	Lifecycle replacement as per Fleet Policy and AMP.
994260218	Tandem Plow Truck - T90	Lifecycle replacement as per Fleet Policy and AMP.
994260219	Tandem Plow Truck - T91	Lifecycle replacement as per Fleet Policy and AMP.
994260220	Van - V58	Lifecycle replacement as per Fleet Policy and AMP.
994260221	Van - V59	Lifecycle replacement as per Fleet Policy and AMP.
994260222	Van - V60	Lifecycle replacement as per Fleet Policy and AMP.
994260223	Trackless (Sidewalk) Machine - X11	Lifecycle replacement as per Fleet Policy and AMP.
994260224	Asphalt Hot Boxes (3)	Lifecycle replacement as per Fleet Policy and AMP.
994260225	Auxiliary Attachments and Equipment	Lifecycle replacement as per Fleet Policy and AMP.
994260226	Building Inspector SUV	Acquisition to address service realignment and or attain efficiencies.
994260227	Parks Forestry Crane Truck	Growth-related acquisition to address increased need for service.
994260228	Parks Forestry Bucket Truck	Growth-related acquisition to address increased need for service.
994260229	West Area Single-Axle Plow Truck	Acquisition to address service realignment and or attain efficiencies.
994260230	Lindsay Area Single-Axle Plow Truck	Growth-related acquisition to address increased need for service.

(continued) 9942602 Supplementary Information for Public Works Fleet

JDE ID	Project	Scope, Source and or Rationale
994260231	Lindsay Area Sidewalk Machine Support Truck	Growth-related acquisition to address increased need for service.
994260232	Lindsay Area Sidewalk Machine	Growth-related acquisition to address increased need for service.
994260233	Polyethylene Water Tanks	Acquisition to address service realignment and or attain efficiencies.
994260234	Human Services SUV	Acquisition to address service realignment and or attain efficiencies.
994260235	Transit SUV	Acquisition to address service realignment and or attain efficiencies.
994260236	By-Law Enforcement SUV	Acquisition to address service realignment and or attain efficiencies.
994260237	1-Ton (Medium Duty) Truck with Attachments	Acquisition to address service realignment and or attain efficiencies.
994260238	Trailers and Tractors	Acquisition to address service realignment and or attain efficiencies.
994260239	Fuel System, GPS and Fleet Technology	Acquisition to address service realignment and or attain efficiencies.

9282601 Information Technology Systems

Acquisition, upgrade and replacement of IT systems and related equipment. Based on IT Strategy, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
928260101	Server Hardware	Replacement	State-of-Good-Repair		338,000	338,000	338,000
928260102	Data Communications Hardware	Replacement	State-of-Good-Repair		278,000	278,000	278,000
928260103	Client Hardware	Replacement	State-of-Good-Repair		203,000	203,000	203,000
928260104	Remote Work Equipment	Acquisition	Expansionary		34,000	34,000	34,000
928260105	Public Works and Engineering Service Review Acquisition Allowance	Acquisition	Expansionary		45,000	45,000	45,000
928260106	Building Services Enhanced Displays	Acquisition	Expansionary		10,000	10,000	10,000
928260107	Victoria Manor Wireless Network	Expansion	Expansionary		127,000	127,000	127,000
928260108	Fibre Optic Network	Expansion	Expansionary		103,000	103,000	103,000
928260109	Wireless Network	Expansion	Expansionary		155,000	155,000	155,000
928260110	Lindsay WTP Wireless Network	Expansion	Expansionary		21,000	21,000	21,000
928260111	Victoria Manor External Signage	Installation	Expansionary		50,000	50,000	50,000
928260112	Victoria Manor Meeting and Display Technology	Installation	Expansionary		27,000	27,000	27,000
928260113	Landfill Cameras	Installation	Expansionary		40,000	40,000	40,000
928260114	IT Equipment Acquisition Allowance	Acquisition	Expansionary		577,000	577,000	577,000
Total					2,008,000	2,008,000	2,008,000

9282601 Supplementary Information for Information Technology Systems

JDE ID	Project	Scope, Source and or Rationale
928260101	Server Hardware	Standard lifecycle replacement.
928260102	Data Communications Hardware	Standard lifecycle replacement.
928260103	Client Hardware	Standard lifecycle replacement.
928260104	Remote Work Equipment	Acquisition for improved connectivity.
928260105	Public Works and Engineering Service Review Acquisition Allowance	Acquisition of service review allowance for Public Works and Engineering.
928260106	Building Services Enhanced Displays	Acquisition for improved connectivity.
928260107	Victoria Manor Wireless Network	Expansion for improved connectivity.
928260108	Fibre Optic Network	Expansion for improved connectivity.
928260109	Wireless Network	Expansion for improved connectivity.
928260110	Lindsay WTP Wireless Network	Expansion for improved connectivity.
928260111	Victoria Manor External Signage	Installation for improved safety.
928260112	Victoria Manor Meeting and Display Technology	Installation for improved connectivity.
928260113	Landfill Cameras	Installation for improved security.
928260114	IT Equipment Acquisition Allowance	Acquisition allowance for capital projects approved by the IT Steering Committee.

9322601 Fire Facilities

Construction, rehabilitation, renovation, replacement and upgrade of Fire Service facilities and related components and siteworks. Based on Fire Master Plan, AMP, fire insurance rating needs and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from CCBF Grant	Financing from Debenture	Financing Total
932260101	Janetville, Carden and Burnt River Fire Halls Interiors	Renovation	State-of-Good-Repair		150,000	150,000	0	0	0	150,000
932260102	Woodville, Bobcaygeon, and Fenelon Falls Fire Halls Interiors	Renovation	State-of-Good-Repair		75,000	75,000	0	0	0	75,000
932260103	Cameron and Woodville Fire Halls Bunker Gear Racks	Replacement	State-of-Good-Repair		40,000	40,000	0	0	0	40,000
932260104	Kinmount Fire Hall Windows, Vents and Insulation	Replacement	State-of-Good-Repair		80,000	80,000	0	0	0	80,000
932260105	Lindsay, Woodville and Omemee Fire Halls Envelopes and Siteworks	Restoration	State-of-Good-Repair		300,000	59,000	0	241,000	0	300,000
932260106	Kinmount, Omemee and Woodville Fire Halls Energy Systems	Upgrade	State-of-Good-Repair		50,000	50,000	0	0	0	50,000
932260107	Omemee and Bobcaygeon Fire Halls Envelopes and Systems	Upgrade	State-of-Good-Repair		125,000	25,000	0	100,000	0	125,000
932260108	Fire Training Equipment Storage Facility	Construction	Expansionary	22%	464,000	0	100,688	0	363,312	464,000
932260109	Fire Central Training Centre (Burn Tower)	Development	Expansionary	22%	206,000	161,298	44,702	0	0	206,000
932260110	Generators for Fire Radio Towers 2, 3 and 4	Installation	Expansionary		155,000	155,000	0	0	0	155,000
932260111	Natural Gas Systems for Bobcaygeon and Emily Fire Halls	Installation	Expansionary		70,000	70,000	0	0	0	70,000
Total					1,715,000	865,298	145,390	341,000	363,312	1,715,000

9322601 Supplementary Information for Fire Facilities

JDE ID	Project	Scope, Source and or Rationale
932260101	Janetville, Carden and Burnt River Fire Halls Interiors	Upgrading of sinks, countertops, shower areas; improvement to contamination containment; separation of administrative and apparatus spaces.
932260102	Woodville, Bobcaygeon, and Fenelon Falls Fire Halls Interiors	Replacement of flooring and base trim, painting, and interior updates.
932260103	Cameron and Woodville Fire Halls Bunker Gear Racks	Lifecycle replacement of bunker gear racks.
932260104	Kinmount Fire Hall Windows, Vents and Insulation	Replacement of windows; improvement to attic venting; investigation into venting, insulation, and vapour barrier continuity; as per facility condition assessment.
932260105	Lindsay, Woodville and Omemee Fire Halls Envelopes and Siteworks	Restoration of parking lots, drainage systems, facility envelopes, and overhead doors.
932260106	Kinmount, Omemee and Woodville Fire Halls Energy Systems	Upgrades to energy systems, including lighting.
932260107	Omemee and Bobcaygeon Fire Halls Envelopes and Systems	Replacement of windows, doors, insulation, HVAC components, and automation systems.
932260108	Fire Training Equipment Storage Facility	Growth-related expansionary construction of a fire equipment storage facility.
932260109	Fire Central Training Centre (Burn Tower)	Growth-related expansionary development of a burn tower for firefighter training.
932260110	Generators for Fire Radio Towers 2, 3 and 4	Installation of new radio tower generators; need revealed during 2025 ice storm.
932260111	Natural Gas Systems for Bobcaygeon and Emily Fire Halls	Installation of natural gas systems for greater climate control and energy efficiency.



9322602 Fire Fleet and Equipment

Acquisition, rehabilitation, replacement and upgrade of Fire Service fleet and equipment. Based on Master Fire Plan, AMP, fire insurance rating needs and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Fire Fleet Reserve	Financing from Debenture	Financing Total
932260201	Tanker Truck	Replacement	State-of-Good-Repair		1,655,000	0	0	1,655,000	0	1,655,000
932260202	Pumper Truck	Replacement	State-of-Good-Repair		1,411,000	0	0	0	1,411,000	1,411,000
932260203	Extrication Equipment	Replacement	State-of-Good-Repair	22%	400,000	313,200	86,800	0	0	400,000
932260204	Personal Protective Equipment	Replacement	State-of-Good-Repair		300,000	300,000	0	0	0	300,000
932260205	Miscellaneous Fire Equipment	Replacement	State-of-Good-Repair		374,000	374,000	0	0	0	374,000
932260206	Polar 75 Ice Water Equipment	Replacement	State-of-Good-Repair		19,000	19,000	0	0	0	19,000
932260207	Portable and Wildfire Pumps	Replacement	State-of-Good-Repair		44,000	44,000	0	0	0	44,000
932260208	Telecommunications Equipment	Replacement	State-of-Good-Repair		550,000	550,000	0	0	0	550,000
932260209	ATV Equipment	Replacement	State-of-Good-Repair		52,000	52,000	0	0	0	52,000
932260210	Marine Equipment	Replacement	State-of-Good-Repair		57,000	57,000	0	0	0	57,000
932260211	Decontamination Equipment	Replacement	State-of-Good-Repair		25,000	25,000	0	0	0	25,000
932260212	Compressors	Replacement	State-of-Good-Repair		100,000	100,000	0	0	0	100,000
932260213	Boat and Trailer	Replacement	State-of-Good-Repair		80,000	0	0	80,000	0	80,000
932260214	ATV and Trailer	Replacement	State-of-Good-Repair		80,000	0	0	80,000	0	80,000
932260215	SCBA Equipment	Replacement	State-of-Good-Repair		100,000	100,000	0	0	0	100,000
932260216	Defibrillators	Replacement	State-of-Good-Repair		25,000	25,000	0	0	0	25,000
932260217	Pickup Truck	Replacement	State-of-Good-Repair		82,000	0	0	82,000	0	82,000
932260218	SUVs (2)	Replacement	State-of-Good-Repair		103,000	0	0	103,000	0	103,000
932260219	Pickup Truck	Acquisition	Expansionary	100%	82,000	0	82,000	0	0	82,000
932260220	SUVs (2)	Acquisition	Expansionary	100%	103,000	0	103,000	0	0	103,000
932260221	Fire Training Equipment	Acquisition	Expansionary	22%	412,000	322,184	89,816	0	0	412,000
Total					6,054,000	2,281,384	361,616	2,000,000	1,411,000	6,054,000

9322602 Supplementary Information for Fire Fleet and Equipment

JDE ID	Project	Scope, Source and or Rationale
932260201	Tanker Truck	Lifecycle replacement of a tanker truck.
932260202	Pumper Truck	Lifecycle replacement of a pumper truck.
932260203	Extrication Equipment	Lifecycle replacement and upgrade of extrication equipment.
932260204	Personal Protective Equipment	Lifecycle replacement of bunker gear and helmets to meet legislated and NFPA standards.
932260205	Miscellaneous Fire Equipment	Lifecycle replacement of fire hoses, saws, axes, pike poles and similar fire equipment.
932260206	Polar 75 Ice Water Equipment	Lifecycle replacement of polar 75 ice water rescue platforms.
932260207	Portable and Wildfire Pumps	Lifecycle replacement of portable pumps and wildfire pumps used for fire suppression.
932260208	Telecommunications Equipment	Lifecycle replacement of pagers, mobile radios and similar telecommunications equipment.
932260209	ATV Equipment	Lifecycle replacement of ATV-related equipment.
932260210	Marine Equipment	Lifecycle replacement of marine equipment.
932260211	Decontamination Equipment	Lifecycle replacement of decontamination units.
932260212	Compressors	Lifecycle replacement of air compressors.
932260213	Boat and Trailer	Lifecycle replacement of boat and trailer.
932260214	ATV and Trailer	Lifecycle replacement of ATV and trailer.
932260215	SCBA Equipment	Lifecycle replacement of SCBA equipment.
932260216	Defibrillators	Lifecycle replacement of defibrillators.
932260217	Pickup Truck	Lifecycle replacement of pickup truck.
932260218	SUVs (2)	Lifecycle replacement of two SUVs.
932260219	Pickup Truck	Growth-related acquisition to meet increased need for service.
932260220	SUVs (2)	Growth-related acquisition to meet increased need for service.
932260221	Fire Training Equipment	Growth-related acquisition to meet increased need for service.

9382601 Paramedic Facilities

Construction, rehabilitation, renovation, replacement and upgrade of Paramedic Service facilities and related components and siteworks. Based on Paramedic Service Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing from Development Charges Debenture	Financing Total
938260101	Bobcaygeon Paramedic Station Interior	Rehabilitation	State-of-Good-Repair		15,000	15,000	0	0	15,000
938260102	Lindsay, Oakwood and Pontypool Paramedic Stations Interiors	Rehabilitation	State-of-Good-Repair		30,000	30,000	0	0	30,000
938260103	Overhead Doors at Various Paramedic Facilities	Rehabilitation	State-of-Good-Repair		45,000	45,000	0	0	45,000
938260104	Oakwood Paramedic Station Roof, Envelope, and Foundation	Rehabilitation	State-of-Good-Repair		30,000	30,000	0	0	30,000
938260105	Coboconk Paramedic Station Interior	Renovation	State-of-Good-Repair		50,000	50,000	0	0	50,000
938260106	Fenelon Falls Paramedic Station Interior	Renovation	State-of-Good-Repair		50,000	50,000	0	0	50,000
938260107	Paramedic Headquarters and Fleet Centre - Phase 3 of 4	Construction	Expansionary	30%	10,750,000	0	7,546,500	3,203,500	10,750,000
Total					10,970,000	220,000	7,546,500	3,203,500	10,970,000

9382601 Supplementary Information for Paramedic Facilities

JDE ID	Project	Scope, Source and or Rationale
938260101	Bobcaygeon Paramedic Station Interior	Rehabilitate crew lounge, kitchen, and sleeping room.
938260102	Lindsay, Oakwood and Pontypool Paramedic Stations Interiors	Rehabilitate crew lounge and kitchen.
938260103	Overhead Doors at Various Paramedic Facilities	Rehabilitation of overhead doors at paramedic stations, posts and storage facilities in Lindsay, Oakwood, Cambray, Fenelon Falls, Bobcaygeon, Coboconk and Pontypool.
938260104	Oakwood Paramedic Station Roof, Envelope, and Foundation	Rehabilitation to prevent further water infiltration.
938260105	Coboconk Paramedic Station Interior	Create sleeping area, rehabilitate crew lounge and kitchen, and create second exit from crew area.
938260106	Fenelon Falls Paramedic Station Interior	Rehabilitate sleeping areas, crew lounge and kitchen; improve storage area.
938260107	Paramedic Headquarters and Fleet Centre - Phase 3 of 4	Consolidation and expansion of facility space as per Paramedic Master Plan; multiyear over 2024-2027 for \$50,000,000 total; to be consolidated into capital project 938240101.

9382602 Paramedic Fleet and Equipment

Acquisition, rehabilitation, replacement and upgrade of Paramedic Service fleet and equipment. Based on Paramedic Service Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Ministry of HLTC Grant	Financing Total
938260201	CPR Devices (1)	Replacement	State-of-Good-Repair		15,000	15,000	0	0	15,000
938260202	Scoop Stretchers (5)	Replacement	State-of-Good-Repair		9,000	9,000	0	0	9,000
938260203	Power Stretchers (3)	Replacement	State-of-Good-Repair		75,000	25,000	0	50,000	75,000
938260204	Powerloads (6)	Replacement	State-of-Good-Repair		210,000	60,000	0	150,000	210,000
938260205	Commercial Washer Dryer (5)	Replacement	State-of-Good-Repair		20,000	20,000	0	0	20,000
938260206	PAPRS (5)	Replacement	State-of-Good-Repair		14,000	14,000	0	0	14,000
938260207	Helmets (100)	Replacement	State-of-Good-Repair		30,000	30,000	0	0	30,000
938260208	Emergency Response Vehicle and Equipment	Acquisition	Expansionary	41.5%	237,000	38,645	98,355	100,000	237,000
938260209	UTV and Trailer	Acquisition	Expansionary		67,000	67,000	0	0	67,000
Total					677,000	278,645	98,355	300,000	677,000

9382602 Supplementary Information for Paramedic Fleet and Equipment

JDE ID	Project	Scope, Source and or Rationale
938260201	CPR Devices (1)	Lifecycle replacement as per AMP.
938260202	Scoop Stretchers (5)	Lifecycle replacement as per AMP.
938260203	Power Stretchers (3)	Lifecycle replacement as per AMP.
938260204	Powerloads (6)	Lifecycle replacement as per AMP.
938260205	Commercial Washer Dryer (5)	Lifecycle replacement as per AMP.
938260206	PAPRS (5)	Lifecycle replacement as per AMP.
938260207	Helmets (100)	Lifecycle replacement as per AMP.
938260208	Emergency Response Vehicle and Equipment	Growth-related acquisition to address increased call volume.
938260209	UTV and Trailer	Service-enhancing expansionary acquisition.

## 9422601 Police Fleet and Equipment

Acquisition, rehabilitation, replacement and upgrade of Kawartha Lakes Police Service fleet and equipment. Based on Kawartha Lakes Police Service Operational Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Area Rate Stabilization Reserve	Financing Total
942260101	Marked Vehicle	Replacement	State-of-Good-Repair		95,000	0	0	95,000	95,000
942260102	Computers and Printers	Replacement	State-of-Good-Repair		105,000	0	0	105,000	105,000
942260103	Card Scan Machine	Replacement	State-of-Good-Repair		20,000	20,000	0	0	20,000
942260104	Map System	Upgrade	Expansionary	100%	13,000	0	13,000	0	13,000
Total					233,000	20,000	13,000	200,000	233,000

## 9422601 Supplementary Information for Police Feet and Equipment

JDE ID	Project	Scope, Source and or Rationale
942260101	Marked Vehicle	Lifecycle replacement of marked vehicle.
942260102	Computers and Printers	Lifecycle replacement of various computers and printers.
942260103	Card Scan Machine	Replacement of card scan machine in support of court security.
942260104	Map System	Upgrade to map system to account for community growth and development.



9692601 Victoria Manor

Construction, acquisition, rehabilitation, renovation, replacement and upgrade of Victoria Manor and related components, siteworks and equipment. Based on Victoria Manor Facility Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
969260101	Elevator Cab Finishes	Upgrade	State-of-Good-Repair		25,000	25,000	25,000
969260102	Walkways and Courtyards	Rehabilitation	State-of-Good-Repair		57,000	57,000	57,000
969260103	Resident Bathroom Vanities	Renovation	State-of-Good-Repair		60,000	60,000	60,000
Total					142,000	142,000	142,000

9692601 Supplementary Information for Victoria Manor

JDE ID	Project	Scope, Source and or Rationale
969260101	Elevator Cab Finishes	Upgrade of elevator cab finishes.
969260102	Walkways and Courtyards	Rehabilitation of walkways and courtyards.
969260103	Resident Bathroom Vanities	Renovation of resident bathroom vanities.

9102601 Housing Facilities

Construction, acquisition, rehabilitation, renovation, replacement and upgrade of social housing and related components and siteworks for Kawartha Lakes-Haliburton Housing Corporation. Based on Housing Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing Total
910260101	None for 2026				0	0	0	0
Total					0	0	0	0

9102601 Supplementary Information for Housing Facilities

JDE ID	Project	Scope, Source and or Rationale
910260101	None for 2026	

## 9102602 Housing Fleet

Construction, acquisition, rehabilitation, renovation, replacement and upgrade of social housing and related components and siteworks for Kawartha Lakes-Haliburton Housing Corporation. Based on Housing Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
910260201	Truck with Plow	Replacement	State-of-Good-Repair		100,000	100,000	100,000
Total					100,000	100,000	100,000

## 9102602 Supplementary Information for Housing Fleet

JDE ID	Project	Scope, Source and or Rationale
910260201	Truck with Plow	Replacement of housing services truck with plow attachment.

9532601 Administrative Facilities and Libraries

Construction, rehabilitation, renovation, replacement and upgrade of administrative facilities and libraries and related components and siteworks. Based on Library Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing Total
953260101	Kinmount Library Envelope and Flooring	Rehabilitation	State-of-Good-Repair		75,000	75,000	0	75,000
953260102	Community Services Administration Roof and HVAC System	Rehabilitation	State-of-Good-Repair		25,000	25,000	0	25,000
953260103	People Services Building Envelope	Rehabilitation	State-of-Good-Repair		250,000	0	250,000	250,000
953260104	Emergency Services Training Centre Envelope, Landscaping and Parking Lot	Rehabilitation	State-of-Good-Repair		100,000	100,000	0	100,000
953260105	City Hall Janitorial and Maintenance Rooms	Renovation	State-of-Good-Repair		20,000	20,000	0	20,000
953260106	Development Services Building HVAC System, Washrooms and Kitchenette	Renovation	State-of-Good-Repair		350,000	0	350,000	350,000
953260107	Records Centre Lighting, HVAC System and Interior	Renovation	State-of-Good-Repair		75,000	75,000	0	75,000
953260108	Oakwood Library Flooring, Washrooms, Flooring and Interior	Renovation	State-of-Good-Repair		75,000	75,000	0	75,000
953260109	Bethany Library Flooring and Interior Finishes	Replacement	State-of-Good-Repair		100,000	100,000	0	100,000
953260110	Bobcaygeon Service Centre Front Entrance Windows	Replacement	State-of-Good-Repair		20,000	20,000	0	20,000
953260111	Coboconk Medical Centre Ramp	Replacement	State-of-Good-Repair		15,000	15,000	0	15,000
953260112	Lindsay Library Ceilings and Lighting	Replacement	State-of-Good-Repair		300,000	0	300,000	300,000
953260113	Norland Old School House Roof	Replacement	State-of-Good-Repair		350,000	0	350,000	350,000
953260114	Oakwood Library Parking Lot, Walkway and Landscaping	Replacement	State-of-Good-Repair		75,000	75,000	0	75,000
Total					1,830,000	580,000	1,250,000	1,830,000

9532601 Supplementary Information for Administrative Facilities and Libraries

JDE ID	Project	Scope, Source and or Rationale
953260101	Kinmount Library Envelope and Flooring	Rehabilitation of envelope and columns; replacement of windows and flooring.
953260102	Community Services Administration Roof and HVAC System	Rehabilitate or replace roof; rehabilitate HVAC and paint the interior.
953260103	People Services Building Envelope	Replace doors, windows, and roof insulation; install rooftop heat tracing cables; exterior painting; replace emergency exit and exterior stairwell.
953260104	Emergency Services Training Centre Envelope, Landscaping and Parking Lot	Remove gardens and vegetation; rehabilitate envelope; resurface parking lot.
953260105	City Hall Janitorial and Maintenance Rooms	Restore floor, install eye wash station and shelving; painting.
953260106	Development Services Building HVAC System, Washrooms and Kitchenette	Renovate washrooms and kitchenette; rehabilitate or replace HVAC system.
953260107	Records Centre Lighting, HVAC System and Interior	Upgrade lighting and HVAC system; interior improvements to meet archival space needs.
953260108	Oakwood Library Flooring, Washrooms, Flooring and Interior	Replace the flooring and trim; renovate the washrooms; paint interior.
953260109	Bethany Library Flooring and Interior Finishes	Replace flooring and base trim; drywall repairs and painting.
953260110	Bobcaygeon Service Centre Front Entrance Windows	Replace front entrance windows.
953260111	Coboconk Medical Centre Ramp	End-of-life replacement of ramp.
953260112	Lindsay Library Ceilings and Lighting	Upgrade interior lighting; restore or replace plaster and acoustic tile ceilings; replace emergency lighting and power systems.
953260113	Norland Old School House Roof	Design and replacement of roof.
953260114	Oakwood Library Parking Lot, Walkway and Landscaping	Replace walkway and parking lot; remove gardens and landscaping.

9502601 Parks Siteworks and Facilities

Construction, installation, rehabilitation, renovation, replacement and upgrade of parks facilities, siteworks and related infrastructure. Based on Parks Master Plans, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Development Charges Reserve	Financing from Parkland Reserve	Financing from Wilson Estate	Financing from Debenture	Financing from Development Charges Debenture	Financing from CCBF Grant	Financing Total
950260101	McAlpine Park Playground, Interior Roads and Boat Launch	Rehabilitation	State-of-Good-Repair		638,000	96,000	0	0	0	0	0	542,000	638,000
950260102	Coboconk Ball Diamond 1 and Ops Ball Diamonds 1 and 2	Rehabilitation	State-of-Good-Repair		76,000	76,000	0	0	0	0	0	0	76,000
950260103	Old Mill Park Lookout and Boardwalk	Rehabilitation	State-of-Good-Repair		108,000	108,000	0	00	0	0	0	0	108,000
950260104	Old Mill Park Pavillion Concrete Pad	Rehabilitation	State-of-Good-Repair		30,000	30,000	0		0	0	0	0	30,000
950260105	Wilson Fields Diamond 4 and Tommy Anderson Ballpark Diamond 1 Dugouts	Rehabilitation	State-of-Good-Repair		60,000	60,000	0	0	0	0	0	0	60,000
950260106	Tommy Anderson Ballpark Washroom Building	Renovation	State-of-Good-Repair		227,000	0	0	227,000	0	0	0	0	227,000
950260107	Lindsay Queen’s Square Landscaping	Renovation	State-of-Good-Repair		220,000	80,000	0	140,000	0	0	0	0	220,000
950260108	Fenelon Falls Boat Launch	Replacement	State-of-Good-Repair		324,000	0	0	324,000	0	0	0	0	324,000
950260109	Bobcaygeon Riverview Park Playground	Replacement	State-of-Good-Repair		252,000	0	0	252,000	0	0	0	0	252,000
950260110	Sandbar, Laura Thurston and Woodville Town Hall Parks Playgrounds	Replacement	State-of-Good-Repair		270,000	40,000	0	0	0	0	0	230,000	270,000
950260111	Logie Park Ice Resurfacer Concrete Pad	Replacement	State-of-Good-Repair		18,000	18,000	0	0	0	0	0	0	18,000
950260112	Centennial Trailer Park Septic System	Replacement	State-of-Good-Repair		871,000	131,000	0	0	0	0	0	740,000	871,000
950260113	Centennial Trailer Park Water System	Replacement	State-of-Good-Repair		57,000	57,000	0	0	0	0	0	0	57,000
950260114	Dunsford Nature Trail	Resurfacing	State-of-Good-Repair		60,000	60,000	0	0	0	0	0	0	60,000
950260115	Fenelon Township Park Pathway and Parking Lot	Resurfacing	State-of-Good-Repair		200,000	0	0	0	0	200,000	0	0	200,000
950260116	Various Piers and Docks	To Be Determined	State-of-Good-Repair		81,000	81,000	0	0	0	0	0	0	81,000
950260117	Wilson Estate Capital Projects	To Be Determined	Expansionary		113,000	58,000	0	0	55,000	0	0	0	113,000
950260118	50/50 Community Program	To Be Determined	Expansionary		85,000	85,000	0	0	0	0	0	0	85,000
950260119	Lindsay Trail Development - Logie St. to Rainbow Bridge	Development	Expansionary	50%	11,000	5,500	5,500	0	0	0	0	0	11,000
950260120	Wilson Fields West Parking Lot	Installation	Expansionary	90%	593,000	59,300	533,700	0	0	0	0	0	593,000
950260121	Elgin Park South Parking Lot	Installation	Expansionary		103,000	103,000	0	0	0	0	0	0	103,000
950260122	Jennings Creek Parkland Development - Auden Park	Redevelopment	Expansionary	90%	242,000	24,200	217,800	0	0	0	0	0	242,000
950260123	Ops Park	Redevelopment	Expansionary	50%	7,272,000	0	0	0	0	3,636,000	3,636,000	0	7,272,000
950260124	Arbour Park	Redevelopment	Expansionary	50%	371,000	185,500	185,500	0	0	0	0	0	371,000
Total					12,282,000	1,357,500	942,500	943,000	55,000	3,836,000	3,636,000	1,512,000	12,282,000



9502601 Supplementary Information for Parks Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
950260101	McAlpine Park Playground, Interior Roads and Boat Launch	Playground replacement; interior road resurfacing; boat launch replacement.
950260102	Coboconk Ball Diamond 1 and Ops Ball Diamonds 1 and 2	Continuance of program to rehabilitate ball diamonds.
950260103	Old Mill Park Lookout and Boardwalk	Boardwalk rehabilitation at Old Mill Park.
950260104	Old Mill Park Pavillion Concrete Pad	Rehabilitation of the concrete pad of the Old Mill Pak pavillion.
950260105	Wilson Fields Diamond 4 and Tommy Anderson Ballpark Diamond 1 Dugouts	Rehabilitation of baseball diamonds.
950260106	Tommy Anderson Ballpark Washroom Building	Renovation of washroom building.
950260107	Lindsay Queen’s Square Landscaping	Landscaping work at Queen’s Square.
950260108	Fenelon Falls Boat Launch	Boat launch replacement.
950260109	Bobcaygeon Riverview Park Playground	Playground replacement.
950260110	Sandbar, Laura Thurston and Woodville Town Hall Parks Playgrounds	Playground replacement.
950260111	Logie Park Ice Resurfacer Concrete Pad	Replacement of concrete surface for Logie Park ice resurfacer.
950260112	Centennial Trailer Park Septic System	Replacement as per Centennital Trailer Park Master Plan.
950260113	Centennial Trailer Park Water System	Replacement as per Centennital Trailer Park Master Plan.
950260114	Dunsford Nature Trail	Resurfacing of nature trail.
950260115	Fenelon Township Park Pathway and Parking Lot	Resurfacing of pathway and parking lot surfaces.
950260116	Various Piers and Docks	Continuance of program to replace and upgrade piers and docks.
950260117	Wilson Estate Capital Projects	Projects to be determined by the Wilson Estate Trust.
950260118	50/50 Community Program	Projects to be determined based on applications received from community groups.
950260119	Lindsay Trail Development - Logie St. to Rainbow Bridge	Growth-related expansion of Lindsay trail between Logie St. and Rainbow Bridge.
950260120	Wilson Fields West Parking Lot	Growth-related installation of a parking lot to meet increased demand at Wilson Fields.
950260121	Elgin Park South Parking Lot	Installation of a south parking lot, in coordination with the reconstruction of Pottinger St., to address parking deficiency.
950260122	Jennings Creek Parkland Development - Auden Park	Growth-related park improvements and expansion to park and related amenities, including pathway connections, furniture, and tree canopy.
950260123	Ops Park	Growth-related redevelopment to create soccer pitches, trail connections, parking, a washroom facility and playground improvements.
950260124	Arbour Park	Growth-related redevelopment, including playground replacement, installation of furniture and pathways, and tree planting.

9502602 Recreation Facilities

Construction, rehabilitation, renovation, replacement and upgrade of arenas, pools, community centres and other recreation facilities and related systems, components and siteworks. Based on Arenas Master Plan, AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing from Debenture	Financing from CCBF Grant	Financing Total
950260201	Dalton Community Centre Hot Water System	Replacement	State-of-Good-Repair		26,000	26,000	0	0	26,000
950260202	Woodville Arena Roof and Siding	Replacement	State-of-Good-Repair		1,250,000	173,000	0	1,077,000	1,250,000
950260203	Victoria Park Armoury Main Hall Flooring	Replacement	State-of-Good-Repair		198,000	30,000	0	168,000	198,000
950260204	Victoria Park Armoury Roof	Replacement	State-of-Good-Repair		320,000	48,000	0	272,000	320,000
950260205	Lindsay Recreation Complex Pool Dehumidification System	Replacement	State-of-Good-Repair		110,000	110,000	0	0	110,000
950260206	Lindsay Recreation Complex C1 Compressor	Replacement	State-of-Good-Repair		54,000	54,000	0	0	54,000
950260207	Lindsay Recreation Complex Compressor Motors #3 and #5	Replacement	State-of-Good-Repair		24,000	24,000	0	0	24,000
950260208	Lindsay Recreation Complex Front Entrance Walkways	Replacement	State-of-Good-Repair		105,000	105,000	0	0	105,000
950260209	Fenelon Falls Arena Compressor Motor #1	Replacement	State-of-Good-Repair		12,000	12,000	0	0	12,000
950260210	Little Britain Compressor and Compressor Motor #1	Replacement	State-of-Good-Repair		94,000	94,000	0	0	94,000
950260211	Lindsay Recreation Complex Lower Weight Room Flooring	Replacement	State-of-Good-Repair		103,000	103,000	0	0	103,000
950260212	Lindsay Recreation Complex Pool Deck and Changeroom Flooring	Rehabilitation	State-of-Good-Repair		81,000	81,000	0	0	81,000
950260213	Bolsover Community Centre Access Ramp	Rehabilitation	State-of-Good-Repair		24,000	24,000	0	0	24,000
950260214	Bolsover Community Centre Hot Water Tank and Furnace	Replacement	State-of-Good-Repair		21,000	21,000	0	0	21,000
950260215	Bolsover Community Centre Roof	Rehabilitation	State-of-Good-Repair		12,000	12,000	0	0	12,000
950260216	Burnt River Tennis Court Light Pole	Replacement	State-of-Good-Repair		10,000	10,000	0	0	10,000
950260217	Woodville Townhall Foundation and Front Walkway	Rehabilitation	State-of-Good-Repair		60,000	60,000	0	0	60,000
950260218	Hartley Roads Operations Depot Overhead and Exterior Doors	Replacement	State-of-Good-Repair		32,000	32,000	0	0	32,000
950260219	Lindsay Recreation Complex Washrooms	Renovation	State-of-Good-Repair		22,000	22,000	0	0	22,000
950260220	Emily-Omemee Arena Lobby and Dressing Rooms	Renovation; Upgrade	State-of-Good-Repair		6,786,000	0	6,786,000	0	6,786,000
950260221	Carden Community Centre Washrooms	Renovation	State-of-Good-Repair		66,000	66,000	0	0	66,000
Total					9,410,000	1,107,000	6,786,000	1,517,000	9,410,000

9502602 Supplementary Information for Recreation Facilities

JDE ID	Project	Scope, Source and or Rationale
950260201	Dalton Community Centre Hot Water System	Lifecycle replacement.
950260202	Woodville Arena Roof and Siding	Lifecycle replacement.
950260203	Victoria Park Armoury Main Hall Flooring	Lifecycle replacement.
950260204	Victoria Park Armoury Roof	Lifecycle replacement.
950260205	Lindsay Recreation Complex Pool Dehumidification System	Lifecycle replacement.
950260206	Lindsay Recreation Complex C1 Compressor	Lifecycle replacement.
950260207	Lindsay Recreation Complex Compressor Motors #3 and #5	Lifecycle replacement.
950260208	Lindsay Recreation Complex Front Entrance Walkways	Lifecycle replacement.
950260209	Fenelon Falls Arena Compressor Motor #1	Lifecycle replacement.
950260210	Little Britain Compressor and Compressor Motor #1	Lifecycle replacement.
950260211	Lindsay Recreation Complex Lower Weight Room Flooring	Lifecycle replacement.
950260212	Lindsay Recreation Complex Pool Deck and Changeroom Flooring	Lifecycle rehabilitation.
950260213	Bolsover Community Centre Access Ramp	Lifecycle rehabilitation.
950260214	Bolsover Community Centre Hot Water Tank and Furnace	Lifecycle replacement.
950260215	Bolsover Community Centre Roof	Lifecycle rehabilitation.
950260216	Burnt River Tennis Court Light Pole	Lifecycle replacement.
950260217	Woodville Townhall Foundation and Front Walkway	Lifecycle rehabilitation.
950260218	Hartley Roads Operations Depot Overhead and Exterior Doors	Replacement work to repurpose facility for Parks and Recreation uses.
950260219	Lindsay Recreation Complex Washrooms	Lifecycle renovation.
950260220	Emily-Omemee Arena Lobby and Dressing Rooms	Major renovation work to address accessibility issues and bring the facility up to modern standards.
950260221	Carden Community Centre Washrooms	Lifecycle renovation.

9502603 Parks and Recreation Equipment

Acquisition, rehabilitation, replacement and upgrade of non-fleet parks and recreation equipment. Based on AMP and other sources..

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
950260301	Fitness and Exercise Equipment	Replacement	State-of-Good-Repair		37,000	37,000	37,000
950260302	Aquatic Programming Equipment	Replacement	State-of-Good-Repair		22,000	22,000	22,000
950260303	Arena and Community Hall Furniture	Replacement	State-of-Good-Repair		22,000	22,000	22,000
950260304	Arena Cleaning Equipment	Replacement	State-of-Good-Repair		11,000	11,000	11,000
950260305	Parkland Furniture	Replacement	State-of-Good-Repair		54,000	54,000	54,000
950260306	Small Equipment	Replacement	State-of-Good-Repair		22,000	22,000	22,000
Total					168,000	168,000	168,000

9502603 Supplementary Information for Parks and Recreation Equipment

JDE ID	Project	Scope, Source and or Rationale
950260301	Fitness and Exercise Equipment	Continuance of regular rotation and replacement of fitness and exercise equipment.
950260302	Aquatic Programming Equipment	Equipment for public and leisure swimming programs.
950260303	Arena and Community Hall Furniture	Arena and community hall furniture such as chairs, tables and refuse cans.
950260304	Arena Cleaning Equipment	Arena floor scrubbers, vacuum cleaners, buffers and other cleaning equipment.
950260305	Parkland Furniture	Picnic tables, benches, refuse cans and similar assets for parks.
950260306	Small Equipment	Trimmers, pressure washers, blowers, ice edgers and similar assets for parks.

9502604 Cemetery Siteworks and Facilities

Construction, rehabilitation, renovation, replacement and upgrade of cemetery facilities, siteworks, columbaria and related assets. Based on AMP and other sources.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	DC Share	Expenditure	Financing from Asset Management Reserve	Financing Total
950260401	Fencing and Gates	Replacement	State-of-Good-Repair		23,000	23,000	23,000
950260402	Internal Roadways	Rehabilitation	State-of-Good-Repair		23,000	23,000	23,000
950260403	Monuments	Restoration	State-of-Good-Repair		41,000	41,000	41,000
950260404	Pine Grove (Norland) Cemetery Columbarium	Installation	Expansionary		62,000	62,000	62,000
Total					149,000	149,000	149,000

9502604 Supplementary Information for Cemetery Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
950260401	Fencing and Gates	Replacement and installation of cemetery fencing and gates.
950260402	Internal Roadways	Rehabilitation and upgrade of internal cemetery roadways.
950260403	Monuments	Replacement, restoration, preservation and stabilization of monuments as required by Cemeteries Act.
950260404	Pine Grove (Norland) Cemetery Columbarium	Additional columbarium to meet growing needs.

2026 Early Starts

2026 Capital Designated for Advance Approval

JDE ID	Project	Budget Type	Primary Treatment or Activity	Financing by Asset Management Reserve	Financing by OCIF Grant	Financing by Water Reserve	Financing by Sewage Reserve	Financing by Debenture	Financing by Development Charges Reserve	Financing by Development Charges Debenture	Financing by Special Projects Reserve	Total Financing and Expenditure
983260203	Lindsay Street - Russell Street to Glenelg Street	Tax-Supported Capital	Design	103,000	0	0	0	0	0	0	0	103,000
983260420	Simcoe Street - CKL Road 8 to CKL Road 48	Tax-Supported Capital	Resurfacing	72,000	168,000	0	0	0	0	0	0	240,000



# 2026 Special Projects Budget





# Special Projects Overview

The \$6.6 million Special Project Budget invests in behind-the-scenes work that keeps Kawartha Lakes running smoothly and ready for the future. It funds major studies, system upgrades, and planning initiatives that don't result in new buildings or roads right away, but make sure those future investments are smart, efficient, and cost-effective.

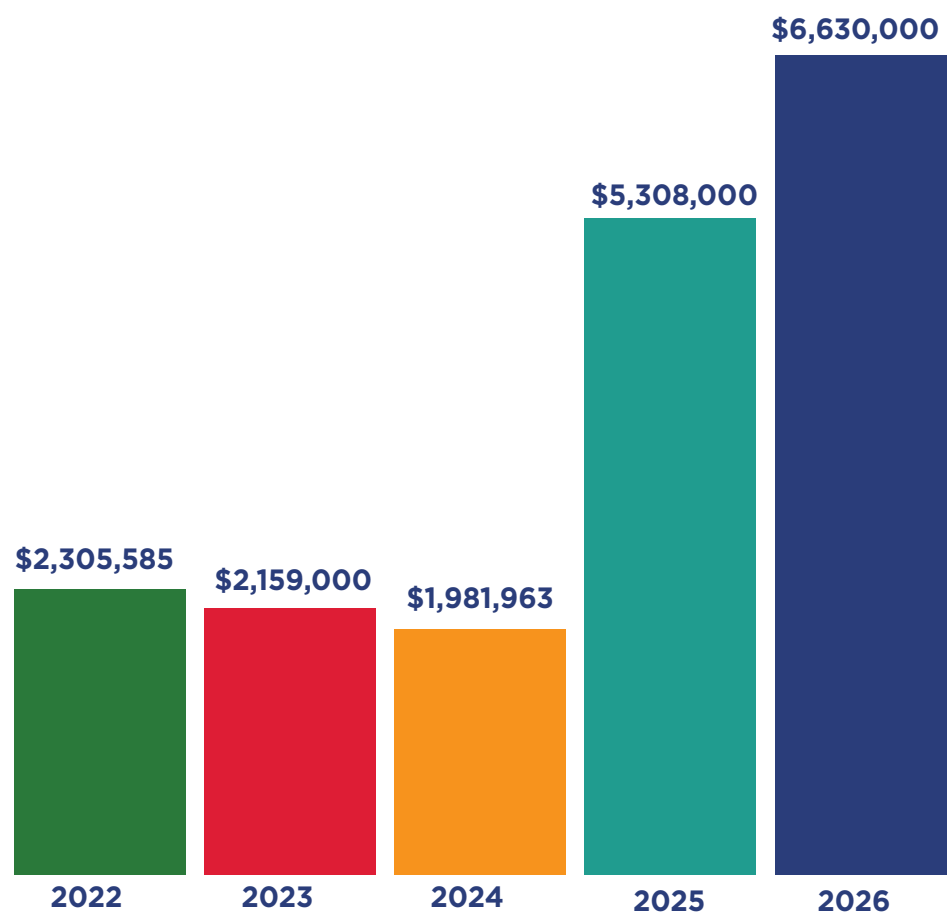
Key priorities include updating infrastructure and road studies, improving emergency services planning, modernizing digital and financial systems, and strengthening housing and community strategies. Together, these projects help the City manage assets wisely, deliver better online and in-person services, and plan responsibly for growth, all while keeping service quality high and long-term costs down for taxpayers.

Special projects are specific and distinct tax-supported operating initiatives that are typically (i) not capitalizable into a tangible asset owned by the City, (ii) more than one year in duration, and (iii) best budgeted and managed in a manner like the approach taken with capital projects.

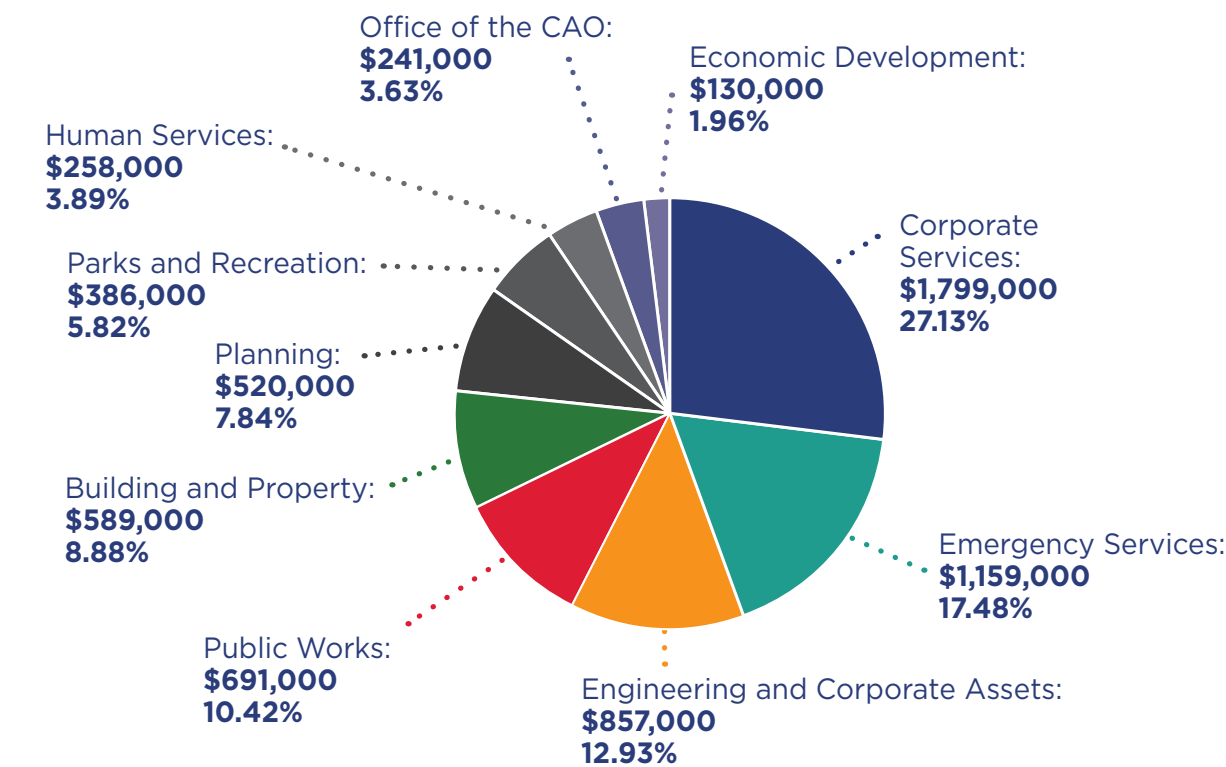
## Summary of 2026 Special Projects Budget

Department / Division	Expenditure	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing from Capital Contingency Reserve	Financing from Area Rate Stabilization Reserve	Financing from Economic Development Reserve	Total
Office of the CAO	241,000	163,750	77,250	0	0	0	241,000
Engineering and Corporate Assets	857,000	695,300	161,700	0	0	0	857,000
Public Works	691,000	517,000	174,000	0	0	0	691,000
Corporate Services	1,799,000	774,000	0	1,025,000	0	0	1,799,000
Emergency Services	1,159,000	362,500	745,000	0	51,500	0	1,159,000
Human Services	258,000	258,000	0	0	0	0	258,000
Building and Property	589,000	589,000	0	0	0	0	589,000
Parks and Recreation	386,000	192,500	193,500	0	0	0	386,000
Planning	520,000	263,500	256,500	0	0	0	520,000
Economic Development	130,000	30,000	0	0	0	100,000	130,000
Total	6,630,000	3,845,550	1,607,950	1,025,000	51,500	100,000	6,630,000

# Historic 2022-2025 and 2026 Special Projects Expenditure

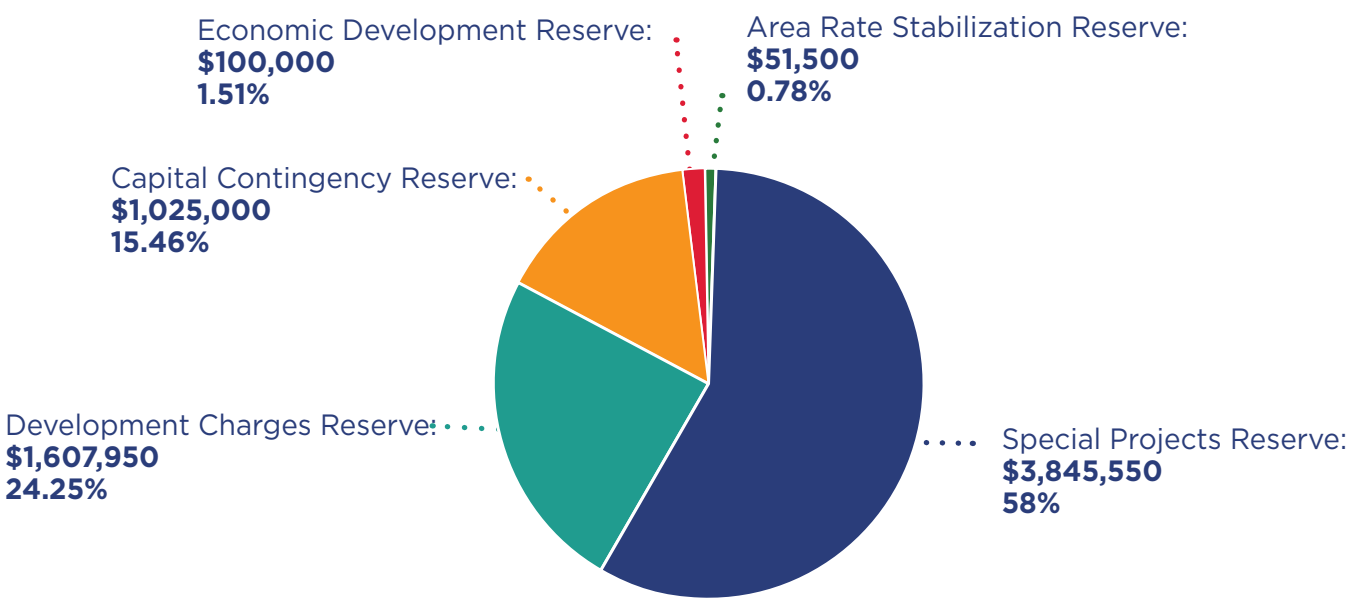


# 2026 Special Projects Expenditure by Department



Total 2026 Special Projects Expenditure: **\$6,630,000**

# 2026 Special Projects Financing by Source



Total 2026 Special Projects Financing: **\$6,630,000**

## 2026 Special Projects Budget

Special projects are specific and distinct tax-supported operating initiatives that are typically (i) not capitalizable into a tangible asset owned by the City, (ii) more than one year in duration, and (iii) best budgeted and managed in a manner similar to the approach taken with capital projects..

### Office of the CAO

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing Total
921250101	25th Anniversary Commemoration	\$50,000 in each of 2025 and 2026.	0%	50,000	50,000	0	50,000
921260101	Pre-Amalgamation Municipal Tax Roll Preservation	Legislated requirement to preserve permanent records.	0%	88,000	88,000	0	88,000
921260102	By-Law Enforcement and Licensing Master Plan	Address master planning gap.	75.0%	103,000	25,750	77,250	103,000

### Engineering and Corporate Assets

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing Total
921250103	Thurstonia Drainage Study	Determine drainage needs; \$250,000 in each of 2025 and 2026.	0	250,000	250,000	0	250,000
921260103	Municipal Drains	To meet Drainage Act obligations.	0	82,000	82,000	0	82,000
921260104	Bridge and Culvert Structures Study	Legislated biannual requirement.	30.8%	247,000	170,924	76,076	247,000
921260105	Roads Needs Study	Maintain 5-year lifecycle of the study.	30.8%	278,000	192,376	85,624	278,000



Public Works

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing Total
921260106	Roads Operations Master Plan	Maintain 10-year lifecycle of the study.	75.0%	232,000	58,000	174,000	232,000
921260107	Fleet and Transit Facility Leasehold Improvements	Improvements required to leased facility.	0	361,000	361,000	0	361,000
921260108	Fleet Maintenance Tools for Leased Facility	Tools required for the leased facility.	0	98,000	98,000	0	98,000

Corporate Services

JDE ID	Project	Scope, Source and or Rationale	Expense	Financing from Special Projects Reserve	Financing from Capital Contingency Reserve	Financing Total
921260109	IT Strategic Enablers and Efficiencies	Maintenance and expansion of digital modernization.	69,000	69,000	0	69,000
921260110	Software Acquisition	Various software system acquisitions.	97,000	97,000	0	97,000
921260111	JDE System Expansion	Expansion and improvement to system capability.	117,000	117,000	0	117,000
921260112	Public Works and Engineering Systems	Multiyear over 2026-2031 for \$1,076,000 total.	124,000	124,000	0	124,000
921260113	Human Resources Information System Enhancement	Multiyear over 2026-2030 for \$1,296,000 total.	155,000	25,000	130,000	155,000
921260114	IT Infrastructure System Expansion	Expansion and improvement to system capability.	169,000	0	169,000	169,000
921260115	GIS Expansion	Expansion and improvement to system capability.	55,000	0	55,000	55,000
921260116	Financial System Modernization	Multiyear over 2026-2031 for \$1,280,000 total.	270,000	0	270,000	270,000
921260117	Property Tax and Revenue Systems	Multiyear over 2026-2030 for \$1,363,000 total.	342,000	342,000	0	342,000
921260118	Enterprise System Expansion	Expansion and improvement to system capability.	401,000	0	401,000	401,000

Emergency Services

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing from Area Rate Stabilization Reserve	Financing Total
921260119	Kawartha Lakes Police Service Facility Expansion Study	Study providing direction on KLPS facility expansion.	100.0%	88,000	0	88,000	0	88,000
921260120	Kawartha Lakes Police Service Strategic Plan	Update to KLPS strategic plan.	75.0%	206,000	0	154,500	51,500	206,000
921260121	Painting of Various Fire Halls	Exterior painting with a focus on overhead doors.	0%	30,000	30,000	0	0	30,000
921260122	Access Doors and Control Systems for Various Fire Halls	Replacement of outdated key pad doors.	0%	40,000	40,000	0	0	40,000
921260123	Ultraviolet Light Water Treatment Systems for Various Fire Facilities	Replacement and installation of facility drinking water systems.	0%	125,000	125,000	0	0	125,000
921260124	Fire Radio Gapping Study	Study of communication gaps and related expansionary needs.	75.0%	103,000	25,750	77,250	0	103,000
921260125	Fire Community Risk Assessment	Update to Fire Community Risk Assessment.	75.0%	206,000	51,500	154,500	0	206,000
921260126	Fire Master Plan	Update to master plan, including Station Location Study.	75.0%	361,000	90,250	270,750	0	361,000

Human Services

JDE ID	Project	Scope, Source and or Rationale	Expense	Financing from Special Projects Reserve	Financing Total
921260127	Community Housing Providers Strategy	Strategy document for community housing.	52,000	52,000	52,000
921260128	Housing Services Operational Review Implementation Plan	Implementation plan for Housing Services operations.	103,000	103,000	103,000
921260129	Financial Diagnostic Review Implementation Plan	Implementation plan for housing financial diagnostics.	103,000	103,000	103,000

Building and Property

JDE ID	Project	Scope, Source and or Rationale	Expense	Financing from Special Projects Reserve	Financing Total
921260130	Facility Drawing Management System	Digital conversion of building drawings to improve file management.	26,000	26,000	26,000
921260131	Painting at Various Facilities	Painting work beyond staff capabilities.	26,000	26,000	26,000
921260132	Fire Safety Plans	Periodic update of plans.	31,000	31,000	31,000
921260133	Facility Access Control Systems	Installing and upgrading access control systems.	36,000	36,000	36,000
921260134	Elevator Condition Assessments	Assess the conditions of elevators in various facilities.	52,000	52,000	52,000
921260135	City Hall Security Systems	CCTV installation and other security upgrades as per security audit.	52,000	52,000	52,000
921260136	Energy Management Initiatives	Various upgrades to enhance energy efficiency.	52,000	52,000	52,000
921260137	Bat Exclusion and Removal at City Hall	Address issues relating to bat infiltration at City Hall.	82,000	82,000	82,000
921260138	Facility Condition Assessments	Continuance of 10-year facility condition assessment program.	232,000	232,000	232,000



Parks and Recreation

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing Total
921260139	Victoria Rail Trail Amenities	Installment of trail amenities as per Trails Master Plan.	0%	8,000	8,000	0	8,000
921260140	Emily Forest Tract Trail Head Signage	Recommendations from Trails Master Plan Update.	0%	12,000	12,000	0	12,000
921260141	Lakeview Park (Washburn Island) Design	Conceptual design for park redevelopment.	0%	15,000	15,000	0	15,000
921260142	Parks and Recreation Staff Work Stations	Replacement of outdated furniture for ergonomic improvement.	0%	21,000	21,000	0	21,000
921260143	Parks and Recreation Facility Access Systems	Installing and upgrading access control systems.	0%	36,000	36,000	0	36,000
921260144	Victoria, Juniper and Joan Parks Signage	Purchase and installment of signage at three parks.	0%	36,000	36,000	0	36,000
921260145	Recreation Facility Master Plan	Update to master plan with a focus on expansionary capital needs.	75.0%	258,000	64,500	193,500	258,000

Planning

JDE ID	Project	Scope, Source and or Rationale	DC Share	Expense	Financing from Special Projects Reserve	Financing from Development Charges Reserve	Financing Total
921240101	Official Plan Review / Update	\$75,000 in 2024; \$150,000 in each of 2025-2027.	45.0%	150,000	82,500	67,500	150,000
921250115	Urban Zoning By-law Review / Update	\$50,000 in 2025; \$150,000 in 2026.	45.0%	150,000	82,500	67,500	150,000
921250116	Commercial Lands Supply Study	\$50,000 in each of 2025 and 2026.	90.0%	50,000	5,000	45,000	50,000
921250117	Natural Heritage Systems Study	\$60,000 in each of 2025 and 2026.	45.0%	60,000	33,000	27,000	60,000
921250118	Agricultural Land Evaluation and Review Study	\$60,000 in each of 2025 and 2026.	45.0%	60,000	33,000	27,000	60,000
921250119	Secondary Plans / Aggregate Policy Study	\$50,000 in each of 2025 and 2026.	45.0%	50,000	27,500	22,500	50,000

Economic Development

JDE ID	Project	Scope, Source and or Rationale	Expense	Financing from Special Projects Reserve	Financing from Economic Development Reserve	Financing Total
921250125	Indigenous Relations Framework	\$50,000 in each of 2025 and 2026.	50,000	0	50,000	50,000
921260146	Downtown Revitalization Action Plan (Bobcaygeon)	As per 2025 Economic Development Strategy.	80,000	30,000	50,000	80,000

2026 Early Starts

2026 Capital for Advance Approval

JDE ID	Project	Budget Type	Primary Treatment or Activity	Financing by Asset Management Reserve	Financing by OCIF Grant	Financing by Water Reserve	Financing by Sewage Reserve	Financing by Debenture	Financing by Development Charges Reserve	Financing by Development Charges Debenture	Financing by Special Projects Reserve	Total Financing and Expenditure
921260121	Property Tax and Revenue Systems	Special Projects	Uncapitalized Asset Replacement	0	0	0	0	0	0	0	342,000	342,000



# 2026 Water and Wastewater Budget







# Water and Wastewater Operations

## Overview

The City is committed to maintaining a sustainable water and wastewater utility program that fully recovers the cost of operations, maintenance and long-term asset renewal.

Billing for water and sewer services is performed on a user-pay basis: most connected properties are billed according to consumption and a fixed charge (based on meter size), in accordance with the published rate schedule. The billing supports full cost recovery of the utility program (operating and capital) and is distinct from the tax-supported general operating budget.

The utility rates are framed within the broader rate review cycle documented in the Water and Wastewater Rate Study to ensure rates reflect the long-term cost of service, asset renewal and growth pressures.

In preparing the 2026 Budget the utility division is modelling a multi-year rate forecast (2026-2035) to ensure replacement of ageing infrastructure, AMI meter replacement roll-out, and to respond to growth in metered connections. Final rates for 2026 will be subject to Council approval following the Rate Study update.



### 2025 Accomplishments

- Successfully digitized regulatory logbooks, Completion of Phase 1 of five for City-wide Supervisory, Control and Data Acquisition (SCADA) system upgrade



### 2026 Priorities

- Continue Supervisory, Control and Data Acquisition (SCADA) system upgrade
- Continue review of water and wastewater systems hybrid operational model



### 2026 Key Performance Indicators

- Renew Municipal Drinking Water Licenses for all 21 drinking water systems

## Personnel Breakdown



### Full Time Staff

2025: 18  
2026: 18



### Student Hours

2025: 640  
2026: 640



## About Water and Wastewater Operations and Maintenance

The City of Kawartha Lakes has a comprehensive policy framework to ensure safe and sustainable water and wastewater services, guided by provincial legislation and local management programs. The City delivers its operations and maintenance through a hybrid model of municipal staff and external contracts (OCWA).

- The City operates twenty-one licensed drinking water systems and six wastewater collection and treatment facilities, all regulated under the Ontario Safe Drinking Water Act, Ontario Water Resources Act and related legislation. These systems are continuously monitored and tested to protect public health and the environment.
- The City maintains a Quality Management System for drinking water, audited regularly to meet the Drinking Water Quality Management Standard (DWQMS). This ensures consistent, safe water delivery. The Ministry of Environment, Conservation and Parks just recently released version 3 of the DWQMS, as well as Best Management Practices, which will be incorporated into our Quality Management System throughout 2026.
- The Source Water Protection Program safeguards the water sources (both surface water and groundwater) that feed into municipal water treatment plants. This includes policies to protect vulnerable areas around municipal wells and surface water intakes, supported by mandatory sewage system inspections in these zones to prevent contamination. The City of Kawartha Lakes' municipal drinking water systems fall within two Source Protection Regions: Trent Conservation Coalition Source Protection Region and South Georgian Bay – Lake Simcoe Source Protection Region. The Source Protection Plans are currently undergoing a Section 36 amendment, with the proposed amendments currently being reviewed by the Ministry of Environment, Conservation and Parks. It is expected that changes to any policies will be implemented commencing in 2026.
- Wastewater system operations are also strictly regulated, with licensed operators ensuring treatment meets stringent environmental standards. The recent implementation of the Consolidated Linear Infrastructure Environmental Compliance Approval for wastewater collection systems further strengthens environmental responsibility.

## Water and Wastewater Operating Budget Pressures

Given the complexity and number of systems that the City owns and operates, changes to legislation, introduction of new programs, capital upgrades and increased demand introduces challenges that have a direct impact on budgets. Some budget pressures for 2026 include:

- Wage adjustments — Recruiting and retaining qualified certified operators in a competitive market is challenging. In order to keep up with market demands, market adjustments have been made to wages to ensure qualified staff are retained.
- Chemical Costs — Since 2020, a 60% increase overall has been realized in chemical costs across all systems. Chemicals are commodity based which follow market trends and are critical to the treatment process. Many required chemicals are proprietary, reducing the ability for competitive procurement.
- Insurance Costs — insurance costs have seen a combined increase of 103% since 2021.
- Facility specific conditions such as capital upgrades, more complex treatment processes, increased flows, and changes to process result in increased costs due to higher labour requirements, additional hydro and chemical costs, and increased maintenance requirements.

## Water and Wastewater Rates and Investment Highlights

The City has made significant progress in improving the affordability and competitiveness of its water and wastewater user rates. In 2017, the City ranked 5th highest among a peer group of 23 municipalities, based on the 2016 Water-Wastewater Rate Study. By 2025, the City has moved to 11th place, positioning itself in the middle of the group according to the 2025 study.

The 2025 Water-Wastewater Rate Study outlines a long-term approach to maintaining rate stability, predictability, and affordability, targeting annual user rate increases within the 3 to 4% range from 2026 to 2035.

In 2026, the City is making an historic Water-Wastewater capital expenditure of nearly \$46 million. Planned capital investments include many expansion related projects to ensure the City is well positioned to accommodate future growth. Some of these projects include the Lindsay Water Treatment Plant Capacity Expansion Class EA, Omemee Wastewater System Upgrades, upgrades to the Logie Street and Ridout Street sewage pumping stations, as well as a new sewage pumping station in the South East area of Lindsay to accommodate new development. In addition, the City is accelerating its State of Good Repair (SOGR) program to ensure all existing infrastructure is properly maintained, with a focus on replacing all remaining cast iron watermains to improve system reliability and performance.

The City of Kawartha Lakes' 2025 Water and Wastewater Rate Study and Financial Plan outlines a long-term financial strategy to ensure safe, reliable, and sustainable water and wastewater services for the community over the 2026–2035 period. The study fulfills provincial requirements for full-cost recovery and supports the City's Drinking Water License renewal.

### Survey — Municipal Comparators

Survey of Annual Residential Water and Wastewater Bill — 150 m<sup>3</sup> of Annual Consumption on ¾" Meter (Data gathered from the 2025 Water and Wastewater Rate Study)

Rank	Municipality	Water	Wastewater	Total
1	Otonabee-South Monaghan	\$2,381	\$1,221	\$3,602
2	Ramara	\$1,075	\$1,488	\$2,563
3	PEC	\$971	\$1,114	\$2,085
4	Leeds and the Thousand Islands	\$1,070	\$1,010	\$2,080
5	Adjala-Tosorontio	\$804	\$1,153	\$1,957
6	Cavan-Monaghan	\$707	\$1,168	\$1,875
7	Erin	\$846	\$1,000	\$1,846
8	East Gwillimbury	\$1,001	\$647	\$1,647
9	Brockville	\$430	\$1,205	\$1,635
10	Trent Hills	\$615	\$1,019	\$1,635
11	City of Kawartha Lakes — 2026 rate	\$905	\$728	\$1,633
12	City of Kawartha Lakes — 2025 rate	\$873	\$691	\$1,564
13	Port Hope	\$617	\$853	\$1,470
14	Selwyn (Lakefield)	\$708	\$715	\$1,422
15	Quinte West	\$576	\$837	\$1,413

Rank	Municipality	Water	Wastewater	Total
16	Minden Hills	\$582	\$822	\$1,404
17	Kingston	\$562	\$631	\$1,193
18	Georgina	\$558	\$565	\$1,123
19	Muskoka District	\$601	\$516	\$1,116
20	Whitchurch-Stouffville	\$496	\$611	\$1,107
21	Peterborough	\$533	\$566	\$1,099
22	Cobourg	\$531	\$515	\$1,046
23	Durham Region	\$477	\$444	\$921
24	Belleville	\$446	\$311	\$757

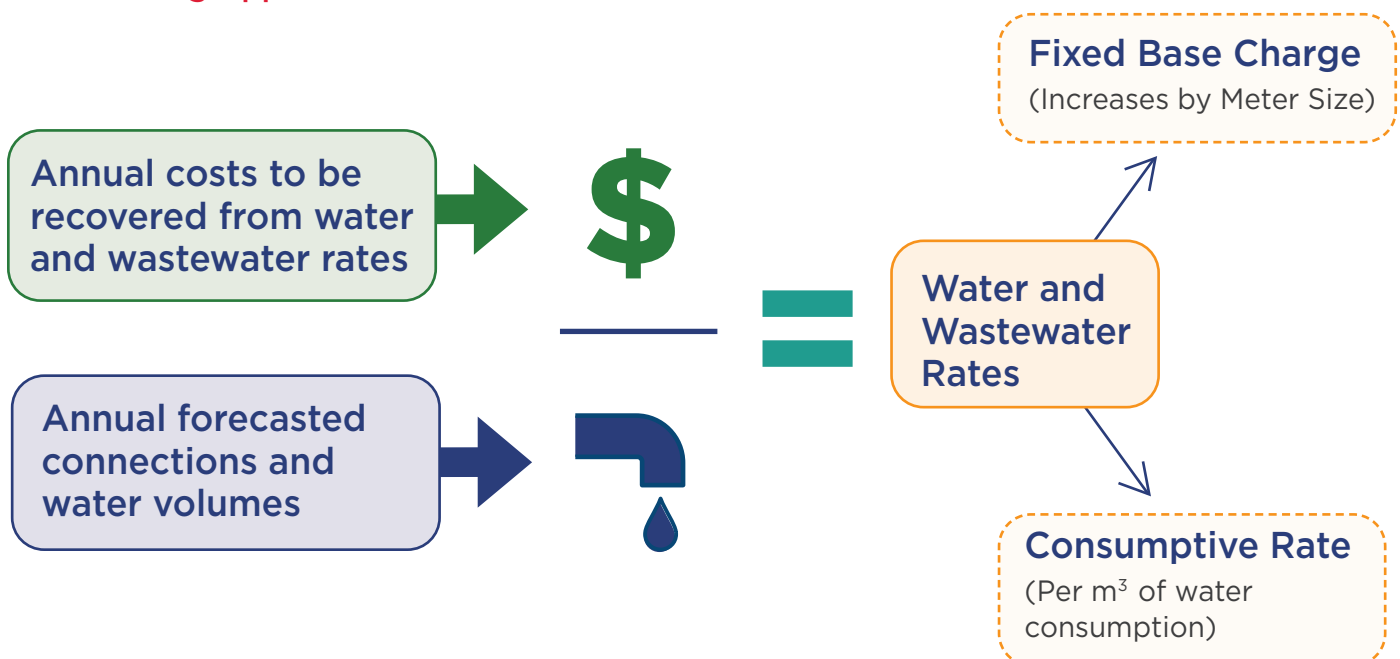
## Building a Sustainable Rate Framework

The rate-setting model balances operating needs, capital lifecycle costs, and growth-related infrastructure. Rates are structured with:

- A fixed base charge reflecting system and capital requirements
- A volumetric (consumptive) charge tied to annual operating costs
- User fees such as bulk water rates, septage disposal rates and Extra Strength Surcharges

Future connections and consumption were forecasted based on recent growth patterns, showing steady increases in both water usage and system demand.

### Rate Setting Approach



# Capital Investment Forecast

The City’s 10-year capital program—aligned with the Development Charges Background Study and the Asset Management Plan—identifies significant upcoming investments, including:

## Major Water Projects:

- Lindsay Water Treatment Plant Phase 1: \$307.7M (2030 to 2034)
- Bobcaygeon Water Treatment Plant: \$78.1M (2031 to 2033)

## Major Wastewater Projects:

- Lindsay WPCP Phase 1: \$152.1M (2031 to 2035)
- Bobcaygeon WPCP: \$53.2M (2031 to 2033)
- Fenelon Falls WPCP: \$22.7M (2031 to 2034)

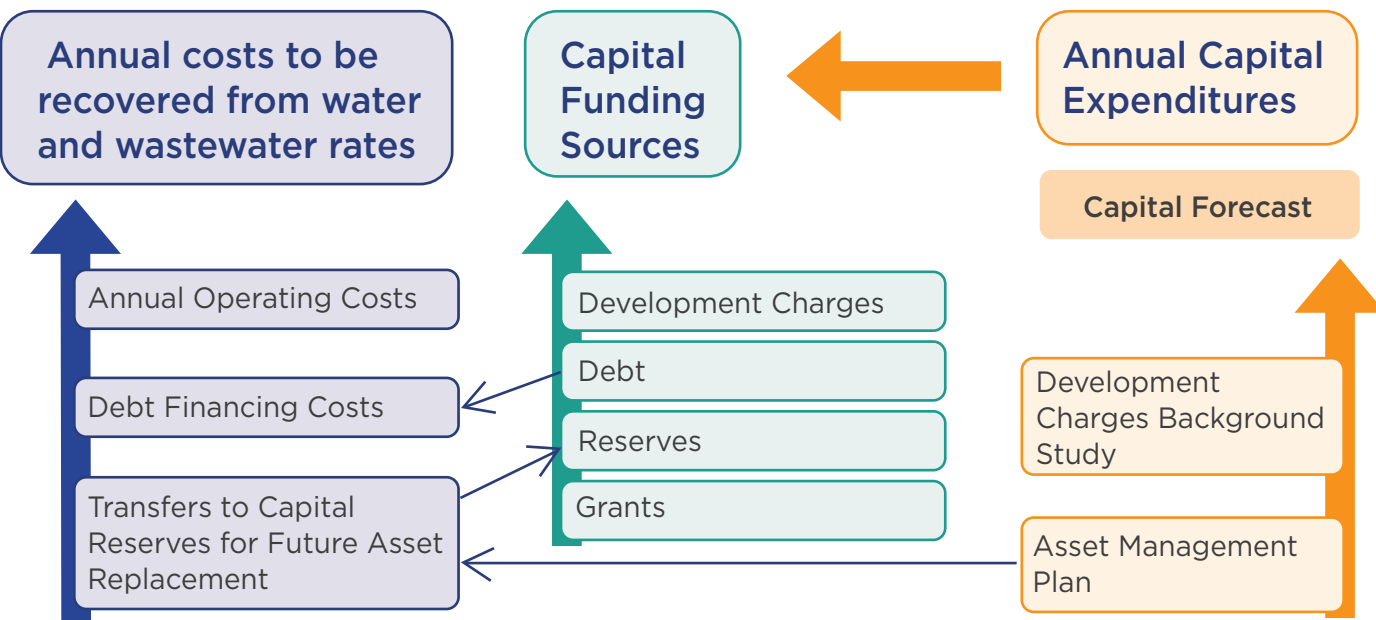
Capital requirements also include ongoing State of Good Repair needs, with annual reinvestment to maintain infrastructure reliability.

# Funding Plan and Debt Management

From 2026–2035, total water and wastewater capital requirements exceed \$1.0 billion. These will be funded through a mix of:

- Development Charges (DC)
- Debt financing
- Capital reserves
- Limited grant opportunities

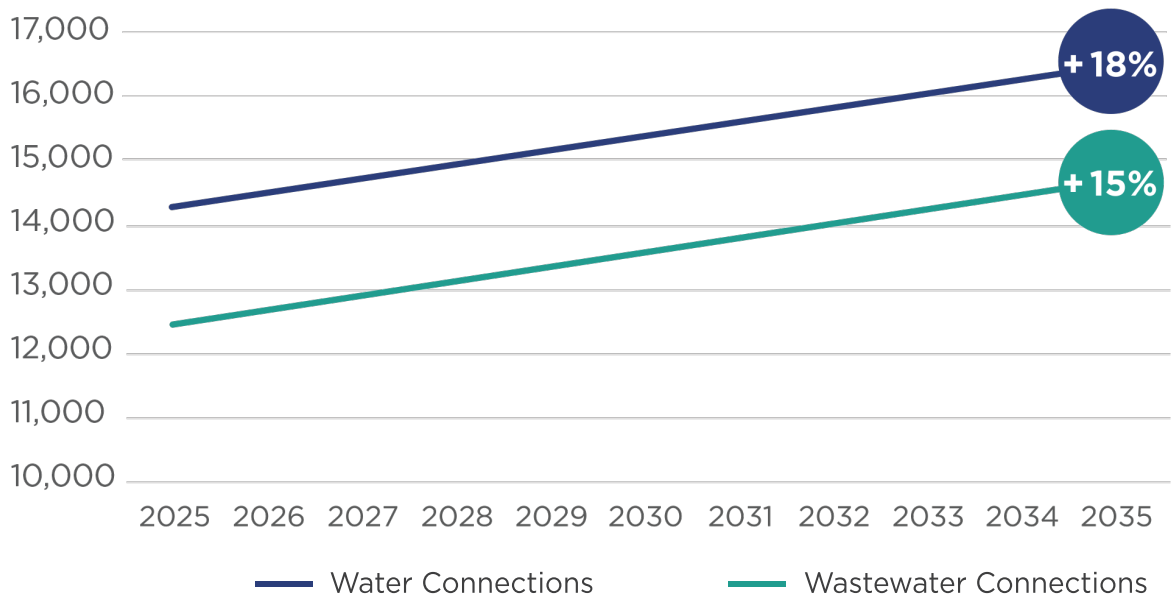
By 2035, rate-supported debt servicing will remain within the City’s debt policy limits, using approximately 46% of the City’s allowable debt capacity for water/wastewater services (excluding DC-supported debt).



# Forecasted Connections and Water Volumes

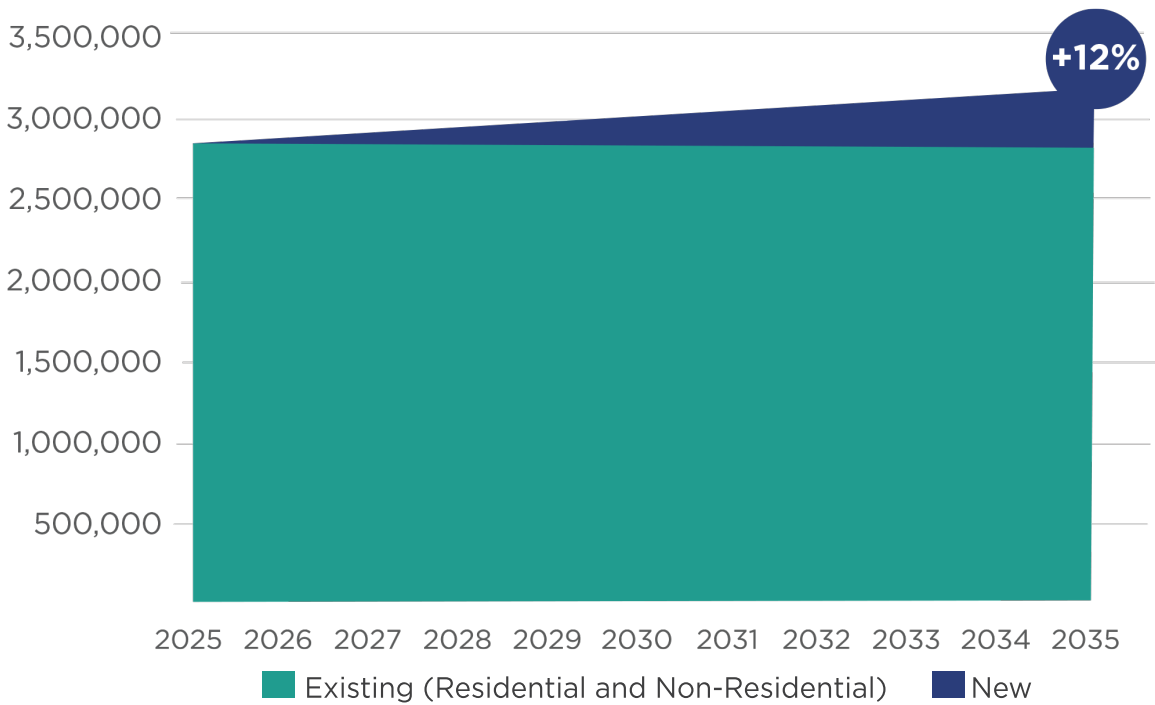
Based on average annual growth (2021 to 2024) and average consumption per connection (net of large volume users)

## Forecasted Connections



## Water Volume Forecast

(Per m<sup>3</sup> of water consumption)



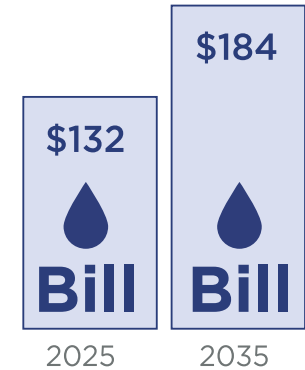


## Rate Recommendations (2026 to 2035)

The study recommends no changes to the existing rate structure.  
To maintain financial sustainability:

- Total residential water/wastewater bills will increase 4% annually from 2026 to 2029,
- Followed by 3% annual increases from 2030 to 2035.

A typical residential customer using 150 m<sup>3</sup> annually is projected to see monthly bills rise from \$132 in 2025 to \$184 by 2035.



### Annual Customer Water and Wastewater Bill

(Based on 150 m<sup>3</sup> of usage and 5/8" or 3/4" meter)

Annual Bill	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water	\$887.18	\$913.60	\$940.93	\$969.04	\$997.93	\$1,027.77	\$1,058.40	\$1,090.00	\$1,122.58	\$1,156.13	\$1,190.68
Wastewater	\$690.96	\$727.09	\$765.25	\$805.62	\$848.23	\$874.24	\$900.42	\$927.35	\$955.04	\$984.25	\$1,014.96
<b>Total —</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
Annual Bill	\$1,578.14	\$1,640.68	\$1,706.18	\$1,774.66	\$1,846.16	\$1,902.01	\$1,958.82	\$2,017.35	\$2,077.62	\$2,140.38	\$2,205.64
<b>Total —</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
Monthly Bill	\$131.51	\$136.72	\$142.18	\$147.89	\$153.85	\$158.50	\$163.24	\$168.11	\$173.13	\$178.36	\$183.80
<b>Total Annual Bill % Increase</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
		4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Total Annual Bill \$ Increase</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
		\$62.55	\$65.50	\$68.48	\$71.50	\$55.85	\$56.81	\$58.53	\$60.27	\$62.76	\$65.26
<b>Total Monthly Bill \$ Increase</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
		\$5.21	\$5.46	\$5.71	\$5.96	\$4.65	\$4.73	\$4.88	\$5.02	\$5.23	\$5.44

## 2026 Water and Wastewater Budget by System

Water and Wastewater Administration	Actual 2024	Budget 2025	Budget 2026	Change from 2025 Budget
Water and Sewer Administration	4,119,563	3,324,915	3,485,144	160,229
<b>Total — Water and Wastewater Administration</b>	<b>4,119,563</b>	<b>3,324,915</b>	<b>3,485,144</b>	<b>160,229</b>

Water Systems	Actual 2024	Budget 2025	Budget 2026	Change from 2025 Budget
Bobcaygeon	(535,134)	(535,856)	(506,471)	29,385
Bobcaygeon - Victoria Place	38,485	28,149	29,532	1,383
Community Wells	0	0	950	950
Eldon - Western Trent	90,987	94,732	71,224	(23,508)
Emily Birch Point	132,430	121,181	129,039	7,858
Fen Twsp - Southview Estates	197,807	198,480	202,082	3,602
Fenelon Falls	305,771	148,178	342,670	194,492
Kingsview Estates WTP	0	0	199,736	199,736
Kinmount	262,114	235,377	231,378	(3,999)
Lindsay - Oakwood	(40,148)	(55,862)	(56,185)	(323)
Lindsay - Verulam Tank	116,646	128,561	130,644	2,083
Lindsay Thornhill Reservoir	189,705	169,457	171,390	1,933
Lindsay WTP	(4,154,613)	(4,462,559)	(4,976,952)	(514,393)
Manvers - Janetville	62,434	75,080	66,514	(8,566)
Manvers - Manorview	165,783	117,660	145,350	27,690
Manvers - Pinewood	27,778	25,757	23,583	(2,174)
Manvers - Woodfield	127,440	79,221	90,195	10,974
Mariposa - Canadian Shores	128,999	93,098	108,137	15,039
Mariposa - Kings Bay	102,536	123,763	114,826	(8,937)
Mariposa - Pleasant Point	186,340	152,652	134,026	(18,626)
Mariposa - Sonya	65,762	109,859	107,339	(2,520)
Mariposa - Woods of Manilla	17,549	21,533	8,033	(13,500)
Mariposa Estates	170,820	201,658	198,132	(3,526)
Norland	302,687	320,195	318,578	(1,617)
Omeme - Victoria Glen	67,710	69,104	61,639	(7,465)
Woodville	110,652	46,896	43,253	(3,643)
<b>Total — Water Systems</b>	<b>(1,859,458)</b>	<b>(2,493,686)</b>	<b>(2,611,358)</b>	<b>(117,672)</b>

Wastewater Systems	Actual 2024	Budget 2025	Budget 2026	Change from 2025 Budget
Bobcaygeon Sewers	175,956	(226,534)	(415,239)	(188,705)
Coboconk Sewers	41,345	87,033	31,654	(55,379)
Fenelon Falls Sewers	110,673	472,877	578,572	105,695
Kingsview Estates WPCP	0	0	161,774	161,774
Lindsay - WPCP Sewer Systems	(2,901,872)	(1,539,444)	(1,638,875)	(99,431)
Mariposa - Kings Bay Sewers	146,988	133,232	153,555	20,323
Omemeew Sewers	166,805	241,607	254,773	13,166
<b>Total — Wastewater Systems</b>	<b>(2,260,104)</b>	<b>(831,229)</b>	<b>(873,786)</b>	<b>(42,557)</b>

Total — Water and Wastewater Systems	Actual 2024	Budget 2025	Budget 2026	Change from 2025 Budget
	0	0	0	0

# 2026 Water and Wastewater Budget Detail

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

## Revenue

Tax Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Amounts Added to Tax Bill	(311)	(117)	(260)	(249)	12	(4%)
<b>Total - Tax Revenues</b>	<b>(311)</b>	<b>(117)</b>	<b>(260)</b>	<b>(249)</b>	<b>12</b>	<b>(4%)</b>

Other Revenues	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interest Income	(662)	0	0	0	0	0%
Restricted Amounts Earned	(1,500)	(788)	(1,461)	(1,434)	27	(2%)
Donations & Other Revenue	(82)	(127)	(200)	(400)	(200)	100%
<b>Total - Other Revenues</b>	<b>(2,244)</b>	<b>(915)</b>	<b>(1,661)</b>	<b>(1,834)</b>	<b>(173)</b>	<b>10%</b>

User Fees, Licenses and Fines	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Service Fees	(0)	(1)	0	(1)	(1)	0%
Facilities Rental and Leases	(9)	(5)	(19)	(9)	10	(52%)
Water User Fees	(14,332)	(7,298)	(15,549)	(16,704)	(1,156)	7%
Sewer User Fees	(9,995)	(5,101)	(9,762)	(10,703)	(941)	10%
Fines	(151)	(94)	(180)	(165)	15	(8%)
Other Recoveries	(283)	(4)	(14)	(13)	1	(7%)
<b>Total - User Fees, Licenses and Fines</b>	<b>(24,770)</b>	<b>(12,504)</b>	<b>(25,523)</b>	<b>(27,595)</b>	<b>(2,071)</b>	<b>8%</b>

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

## Expenses

Salaries, Wages and Benefits	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Salaries and Wages	1,997	1,054	2,046	2,244	198	10%
Employer Paid Benefits	481	278	476	510	34	7%
<b>Total - Salaries, Wages and Benefits</b>	<b>2,477</b>	<b>1,332</b>	<b>2,522</b>	<b>2,754</b>	<b>232</b>	<b>9%</b>

Materials, Training, Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Staff/Board Training and Expense	42	23	57	43	(14)	(24%)
Telephone and Office Services	44	19	49	39	(9)	(19%)
Postage, Printing, Office Supplies	11	2	11	5	(7)	(59%)
Operating Materials and Supplies	901	409	893	847	(46)	(5%)
Advertising and Promotion	0	0	1	0	(1)	(100%)
Utilities and Fuels	368	164	404	384	(20)	(5%)
Material and Equipment Charges	157	65	109	118	9	8%
<b>Total - Materials, Training, Services</b>	<b>1,524</b>	<b>682</b>	<b>1,524</b>	<b>1,437</b>	<b>(88)</b>	<b>(6%)</b>



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

Contracted Services	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Professional Fees	930	427	872	982	110	13%
Technology Contracted Services	6	2	5	99	94	1739%
General Contracted Services	1,308	345	1,167	955	(213)	(18%)
Environmental Contract Service	7,755	3,943	8,014	9,131	1,117	14%
Building Maintenance	48	23	31	37	6	18%
Grounds Maintenance	110	96	117	108	(9)	(7%)
<b>Total - Contracted Services</b>	<b>10,158</b>	<b>4,836</b>	<b>10,207</b>	<b>11,311</b>	<b>1,104</b>	<b>11%</b>

Interest on Long Term Debt	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Debenture Interest	1,843	869	1,928	1,747	(180)	(9%)
<b>Total - Interest on Long Term Debt</b>	<b>1,843</b>	<b>869</b>	<b>1,928</b>	<b>1,747</b>	<b>(180)</b>	<b>(9%)</b>

Debt, Lease and Financial	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Debenture Principal	5,125	2,359	4,834	4,886	52	1%
Financial Charges	0	2	0	0	0	0%
Tax Adjustments	3	5	4	5	1	25%
<b>Total - Debt, Lease and Financial</b>	<b>5,129</b>	<b>2,366</b>	<b>4,838</b>	<b>4,891</b>	<b>53</b>	<b>1%</b>

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

Interfunctional Adjustments	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Interdepartmental Charges	1,038	493	1,011	1,041	30	3%
Fleet Internal Operating Charges	116	61	130	130	(0)	(0%)
Municipal Taxes	150	155	156	159	4	2%
<b>Total - Interfunctional Adjustments</b>	<b>1,304</b>	<b>708</b>	<b>1,296</b>	<b>1,330</b>	<b>34</b>	<b>3%</b>

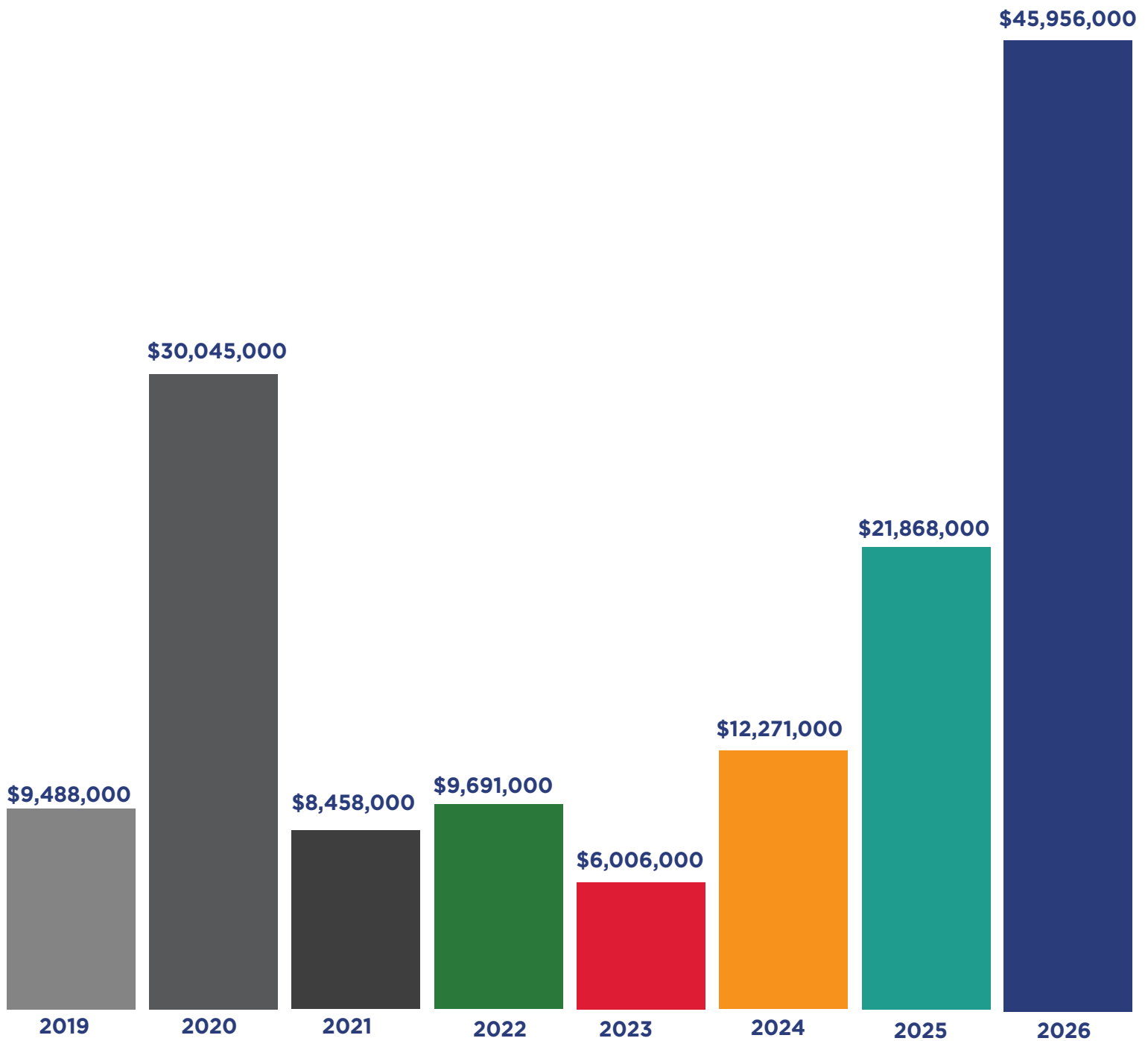
  

Transfers to Reserves	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
Transfer to Reserve and Obligatory Fund	4,888	2,911	5,130	6,208	1,078	21%
<b>Total - Transfers to Reserves</b>	<b>4,888</b>	<b>2,911</b>	<b>5,130</b>	<b>6,208</b>	<b>1,078</b>	<b>21%</b>

Total - Water and Wastewater Budget Detail	Actual 2024	Draft Actuals 6/30/2025	Budget 2025	Budget 2026	Budget Variance (Favourable) / Unfavourable	Budget % Variance
	(3)	169	0	0	0	0%

## Water-Wastewater Capital Budget Totals for 2019 to 2026



Summary of 2026 Water-Wastewater Capital Budget

JDE ID	Program Title	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water ICIP Grant	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage DC Debenture	Financing from Sewage Debenture	Financing Total
9982601	Water Treatment	4,098,000	3,186,000	412,000	0	500,000	0	0	0	0	4,098,000
9982602	Wastewater Treatment	9,524,000	0	0	0	0	623,000	0	4,489,000	4,412,000	9,524,000
9982603	Vertical Distribution and Collection	11,650,000	82,000	515,000	0	876,000	381,000	200,875	7,248,564	2,346,561	11,650,000
9982604	Horizontal Distribution and Collection	17,064,000	495,606	174,894	2,780,000	4,787,500	468,012	615,488	1,249,500	6,493,000	17,064,000
9982605	Studies and Special Projects	3,620,000	1,542,050	77,250	0	0	1,691,700	309,000	0	0	3,620,000
Total		45,956,000	5,305,656	1,179,144	2,780,000	6,163,500	3,163,712	1,125,363	12,987,064	13,251,561	45,956,000

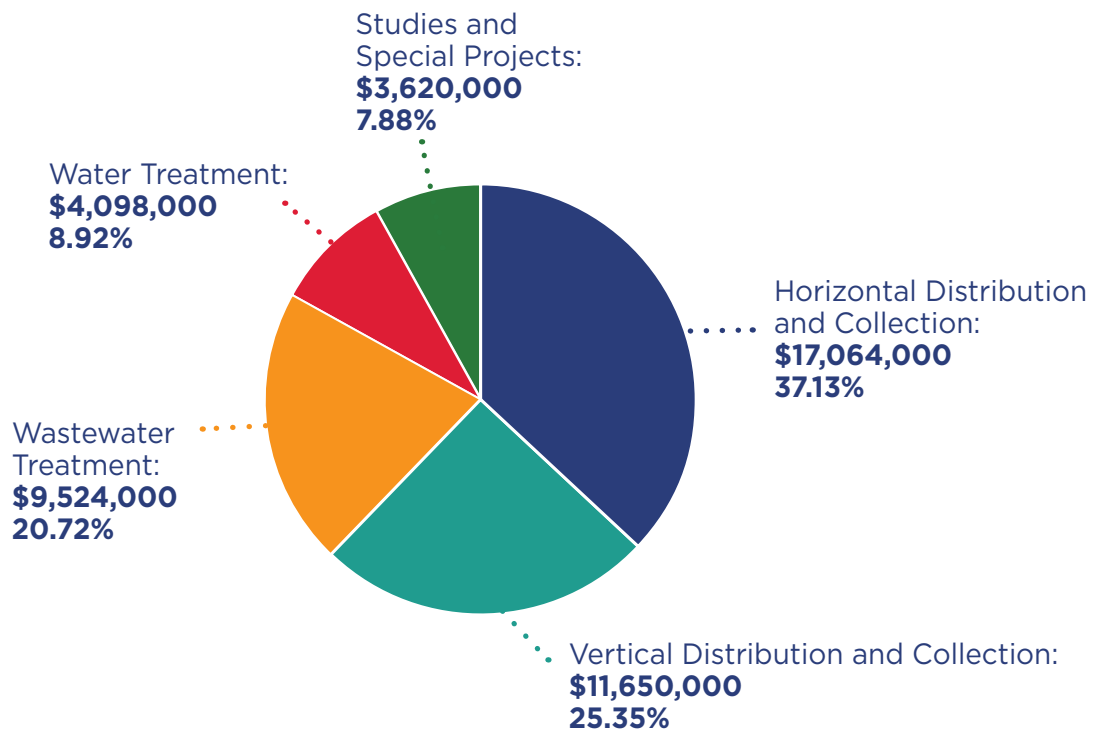
Summary of 2026 Water-Wastewater Capital Budget — State-of-Good-Repair Capital Projects

JDE ID	Program Title	Expenditure	Financing from Water Reserve	Financing from Water ICIP Grant	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
9982601	Water Treatment	3,583,000	3,083,000	0	500,000	0	0	0	3,583,000
9982602	Wastewater Treatment	2,690,000	0	0	0	489,000	0	2,201,000	2,690,000
9982603	Vertical Distribution and Collection	1,164,000	82,000	0	876,000	0	0	206,000	1,164,000
9982604	Horizontal Distribution and Collection	14,436,000	464,500	2,780,000	4,787,500	318,600	42,900	6,042,500	14,436,000
9982605	Studies and Special Projects	3,105,000	1,516,300	0	0	1,588,700	0	0	3,105,000
Total		24,978,000	5,145,800	2,780,000	6,163,500	2,396,300	42,900	8,449,500	24,978,000

Summary of 2026 Water-Wastewater Capital Budget — Expansionary Capital Projects

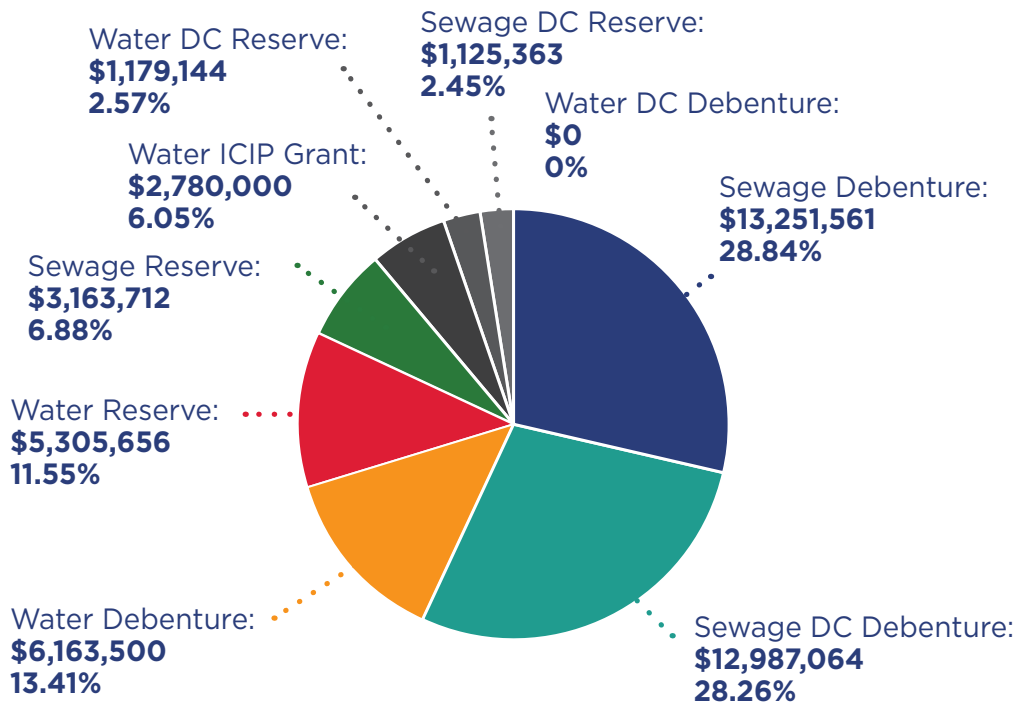
JDE ID	Program Title	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage DC Debenture	Financing from Sewage Debenture	Financing Total
9982601	Water Treatment	515,000	103,000	412,000	0	0	0	0	515,000
9982602	Wastewater Treatment	6,834,000	0	0	134,000	0	4,489,000	2,211,000	6,834,000
9982603	Vertical Distribution and Collection	10,486,000	0	515,000	381,000	200,875	7,248,564	2,140,561	10,486,000
9982604	Horizontal Distribution and Collection	2,628,000	31,106	174,894	149,412	572,588	1,249,500	450,500	2,628,000
9982605	Studies and Special Projects	515,000	25,750	77,250	103,000	309,000	0	0	515,000
Total		20,978,000	159,856	1,179,144	767,412	1,082,463	12,987,064	4,802,061	20,978,000

## Water-Wastewater Capital Expenditure by Capital Program



Total 2026 Water-Wastewater Capital Expenditure: **\$45,956,000**

## Water-Wastewater Capital Financing by Source



Total 2026 Water-Wastewater Capital Financing: **\$45,956,000**



Historic 2022-2025 and 2026 Water-Wastewater Capital Expenditure by Capital Program



9982601 Water Treatment

Construction, rehabilitation, upgrade, replacement and expansion of water treatment facilities and related components and siteworks. Based on legislation, AMP, Water-Wastewater Master Plan and DC Study.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Debenture	Financing Total
998260101	Lindsay WTP Actiflo System	Design	State-of-Good-Repair	200,000	200,000	0	0	200,000
998260102	Fenelon Falls WTP Process Piping and Values	Design	State-of-Good-Repair	155,000	155,000	0	0	155,000
998260103	Kingsview Estates WTP	Design	State-of-Good-Repair	400,000	400,000	0	0	400,000
998260104	Birch Point WTP Roof	Rehabilitation	State-of-Good-Repair	46,000	46,000	0	0	46,000
998260105	Lindsay WTP High-Lift Pumping Room HVAC System	Rehabilitation	State-of-Good-Repair	237,000	237,000	0	0	237,000
998260106	Bobcaygeon WTP Filter Tank	Rehabilitation	State-of-Good-Repair	500,000	0	0	500,000	500,000
998260107	Birch Point WTP Flow Meters	Replacement	State-of-Good-Repair	52,000	52,000	0	0	52,000
998260108	Mariposa Estates WTP Wells #1 and #2	Replacement	State-of-Good-Repair	258,000	258,000	0	0	258,000
998260109	King’s Bay WTP High-Lift Pump	Replacement	State-of-Good-Repair	93,000	93,000	0	0	93,000
998260110	Victoria Place WTP Interior Piping and Valves	Replacement	State-of-Good-Repair	250,000	250,000	0	0	250,000
998260111	Canadiana Shores WTP Well #3	Replacement	State-of-Good-Repair	237,000	237,000	0	0	237,000
998260112	Lindsay WTP Filter Media	Replacement	State-of-Good-Repair	515,000	515,000	0	0	515,000
998260113	Norland WTP and Kinmount WTP High-Lift Pumps	Replacement	State-of-Good-Repair	100,000	100,000	0	0	100,000
998260114	Southview Estates WTP Blower	Replacement	State-of-Good-Repair	40,000	40,000	0	0	40,000
998260115	Fenelon Falls WTP High-Lift Pumps	Replacement	State-of-Good-Repair	300,000	300,000	0	0	300,000
998260116	Kingsview Estates WTP SCADA System and PLC	Replacement	State-of-Good-Repair	200,000	200,000	0	0	200,000
998260117	Janetville Water System Supply and Storage	Design	Expansionary	412,000	0	412,000	0	412,000
998260118	Omemee WTP Well #3 Connection	Installation	Expansionary	103,000	103,000	0	0	103,000
Total				4,098,000	3,186,000	412,000	500,000	4,098,000

## 9982602 Wastewater Treatment

Construction, rehabilitation, upgrade, replacement and expansion of wastewater treatment facilities and related components and siteworks. Based on legislation, AMP, Water-Wastewater Master Plan and DC Study.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	Expenditure	Financing from Sewage Reserve	Financing from Sewage DC Debenture	Financing from Sewage Debenture	Financing Total
998260201	Kingsview Estates WPCP	Design	State-of-Good-Repair	250,000	0	0	250,000	250,000
998260202	Lindsay WPCP Actiflo Actuator	Rehabilitation	State-of-Good-Repair	41,000	41,000	0	0	41,000
998260203	Lindsay WPCP Actiflo Mixer	Rehabilitation	State-of-Good-Repair	103,000	103,000	0	0	103,000
998260204	Fenelon Falls WPCP Oxidation Rotor	Rehabilitation	State-of-Good-Repair	206,000	0	0	206,000	206,000
998260205	Fenelon Falls WPCP Entrance and Driveway	Rehabilitation	State-of-Good-Repair	82,000	82,000	0	0	82,000
998260206	Lindsay WPCP Scum Pump	Replacement	State-of-Good-Repair	52,000	52,000	0	0	52,000
998260207	Lindsay WPCP Ultraviolet Light Modules	Replacement	State-of-Good-Repair	1,030,000	0	0	1,030,000	1,030,000
998260208	King's Bay WPCP Influent and Effluent Pumps	Replacement	State-of-Good-Repair	67,000	67,000	0	0	67,000
998260209	King's Bay WPCP Rotating Biological Contactor Covers	Replacement	State-of-Good-Repair	144,000	144,000	0	0	144,000
998260210	Bobcaygeon WPCP Bar Screen	Replacement	State-of-Good-Repair	515,000	0	0	515,000	515,000
998260211	Kingsview Estates WPCP SCADA System and PLC	Replacement	State-of-Good-Repair	200,000	0	0	200,000	200,000
998260212	Lindsay WPCP Tertiary Building Bird Control System	Installation	Expansionary	134,000	134,000	0	0	134,000
998260213	Omemee WPCP	Remediation	Expansionary	6,700,000	0	4,489,000	2,211,000	6,700,000
Total				9,524,000	623,000	4,489,000	4,412,000	9,524,000

## 9982603 Vertical Distribution and Collection

Construction, rehabilitation, upgrade, replacement and expansion of vertical infrastructure providing water distribution and wastewater collection services. Based on legislation, AMP, Water-Wastewater Master Plan and DC Study.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Deventure	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage DC Deventure	Financing from Sewage Deventure	Financing Total
998260301	Lindsay Water Tower Climbing Structure and Railing	Design	State-of-Good-Repair	82,000	82,000	0	0	0	0	0	0	82,000
998260302	Coboconk SPS #2	Rehabilitation	State-of-Good-Repair	206,000	0	0	0	0	0	0	206,000	206,000
998260303	Thornhill Reservoir Piping, Valves and Flow Meters	Rehabilitation	State-of-Good-Repair	335,000	0	0	335,000	0	0	0	0	335,000
998260304	Thornhill Reservoir HVAC System and Chemical Room	Rehabilitation	State-of-Good-Repair	541,000	0	0	541,000	0	0	0	0	541,000
998260305	Lindsay St. North SPS Pump #4	Design	Expansionary	309,000	0	0	0	309,000	0	0	0	309,000
998260306	Fenelon Falls Water Tower and Reservoir	EA; Design	Expansionary	515,000	0	515,000	0	0	0	0	0	515,000
998260307	Lindsay St. North SPS Fencing	Installation	Expansionary	72,000	0	0	0	72,000	0	0	0	72,000
998260308	Ridout St. SPS	Upgrade	Expansionary	1,607,000	0	0	0	0	200,875	0	1,406,125	1,607,000
998260309	Logie St. SPS and Forcemain	Upgrade	Expansionary	7,983,000	0	0	0	0	0	7,248,564	734,436	7,983,000
Total				11,650,000	82,000	515,000	876,000	381,000	200,875	7,248,564	2,346,561	11,650,000

9982604 Horizontal Distribution and Collection

Construction, rehabilitation, upgrade, replacement and expansion of horizontal infrastructure providing water distribution and wastewater collection services. Based on legislation, AMP, Water-Wastewater Master Plan and DC Study.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water ICIP Grant	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage DC Debenture	Financing from Sewage Debenture	Financing Total
998260401	Doble Dr. and Bruce St. Watermains	Design	State-of-Good-Repair	103,000	103,000	0	0	0	0	0	0	0	103,000
998260402	Angeline St. Mains - Kent St. to Colborne St.	Design	State-of-Good-Repair	129,000	64,500	0	0	0	64,500	0	0	0	129,000
998260403	Cambridge St. Mains - Russell St. to Melbourne St.	Design	State-of-Good-Repair	103,000	51,500	0	0	0	51,500	0	0	0	103,000
998260404	Mill St. Mains - Durham St. to Ridout St.	Design	State-of-Good-Repair	129,000	64,500	0	0	0	64,500	0	0	0	129,000
998260405	Lindsay St. Mains - Queen St. to Colborne St.	Design	State-of-Good-Repair	103,000	51,500	0	0	0	51,500	0	0	0	103,000
998260406	Lindsay St. Mains - Russell St. to Glenelg St.	Design	State-of-Good-Repair	104,000	52,000	0	0	0	9,100	42,900	0	0	104,000
998260407	CKL Rd. 121 Mains - Helen St. to 240m South of West St.	Design	State-of-Good-Repair	155,000	77,500	0	0	0	77,500	0	0	0	155,000
998260408	Bolton St. and Main St. Bridges Watermain Heat Tracers	Replacement	State-of-Good-Repair	464,000	0	0	0	464,000	0	0	0	0	464,000
998260409	Riverview Rd. Mains - County Rd. 36 to Logie St.	Replacement	State-of-Good-Repair	2,157,000	0	0	0	1,078,500	0	0	0	1,078,500	2,157,000
998260410	Huron St. Watermain - Russell St. to Durham St.	Replacement	State-of-Good-Repair	999,000	0	0	733,000	266,000	0	0	0	0	999,000
998260411	Huron St. Sewer - Russell St. to Melbourne St.	Replacement	State-of-Good-Repair	670,000	0	0	0	0	0	0	0	670,000	670,000
998260412	St. George St. Mains - Queen St. to Colborne St.	Replacement	State-of-Good-Repair	1,997,000	0	0	732,000	266,500	0	0	0	998,500	1,997,000
998260413	St. Patrick St. Mains - Queen St. to North End	Replacement	State-of-Good-Repair	4,503,000	0	0	1,315,000	936,500	0	0	0	2,251,500	4,503,000
998260414	Colborne St. Sewer - MH105 to St. Paul St.	Replacement	State-of-Good-Repair	361,000	0	0	0	0	0	0	0	361,000	361,000
998260415	Murray St. Mains - Elliot St. to Green St.	Replacement	State-of-Good-Repair	1,366,000	0	0	0	683,000	0	0	0	683,000	1,366,000
998260416	Elliot St. Watermain - Lindsay St. to Clifton St.	Replacement	State-of-Good-Repair	1,093,000	0	0	0	1,093,000	0	0	0	0	1,093,000
998260417	Colborne St. Watermain - William St. to Scugog River	Relocation	Expansionary	206,000	31,106	174,894	0	0	0	0	0	0	206,000
998260418	Carew Park Sewer - MH100A to MH103	Relocation	Expansionary	258,000	0	0	0	0	4,644	253,356	0	0	258,000
998260419	Huron St. Sewer - Durham St. to Melbourne St.	Upsize	Expansionary	464,000	0	0	0	0	144,768	319,232	0	0	464,000
998260420	Elliot St. Sewer - Lindsay St. to Clifton St.	Upsize	Expansionary	1,700,000	0	0	0	0	0	0	1,249,500	450,500	1,700,000

Total				17,064,000	495,606	174,894	2,780,000	4,787,500	468,012	615,488	1,249,500	6,493,000	17,064,000
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9982505 Studies and Special Projects

Water-wastewater studies and special projects, often relating to (i) system monitoring, performance, capacity and optimization and or (ii) the management of assets, growth, energy and user rates.

JDE ID	Project	Primary Treatment/ Activity	Primary Type	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing Total
998260501	Fenelon Falls WTP Membrane Tank Assessment	Assessment	State-of-Good-Repair	62,000	62,000	0	0	-	62,000
998260502	Lindsay Water System Valve Chambers Assessment	Assessment	State-of-Good-Repair	206,000	206,000	0	0	0	206,000
998260503	Lindsay WTP Filter Coating and Drain Assessment	Assessment	State-of-Good-Repair	72,000	72,000	0	0	0	72,000
998260504	Omemee, Coboconk and King's Bay Gravity Sewers Extraneous Flows Assessment	Assessment	State-of-Good-Repair	150,000	0	0	150,000	0	150,000
998260505	SCADA Systems - Phase 5 of 8	Replacement	State-of-Good-Repair	2,015,000	846,300	0	1,168,700	0	2,015,000
998260506	Water Meters for All Water Systems - Phase 5 of 5	Replacement	State-of-Good-Repair	600,000	330,000	0	- 270,000	0	600,000
998260507	Omemee Water System Supply and Storage Assessment	Study	Expansionary	103,000	25,750	77,250	0	0	103,000
998260508	Sewer Flow Monitoring Study	Study	Expansionary	412,000	0	0	103,000	309,000	412,000
Total				3,620,000	1,542,050	77,250	1,691,700	309,000	3,620,000

2026 Early Starts

2026 Water-Wastewater Projects Designated for Advance Approval

JDE ID	Project	Budget Type	Primary Treatment or Activity	Financing by Asset Management Reserve	Financing by OCIF Grant	Financing by Water Reserve	Financing by Sewage Reserve	Financing by Debenture	Financing by Development Charges Reserve	Financing by Development Charges Debenture	Financing by Special Projects Reserve	Total Financing and Expenditure
998260406	Lindsay Street Mains - Russell Street to Glenelg Street	Water-Wastewater Capital	Design	0	0	52,000	9,100	0	42,900	0	0	104,000
998260213	Omemee WPCP	Water-Wastewater Capital	Remediation	0	0	0	0	2,211,000	0	4,489,000	0	6,700,000



## Additional Information



# Glossary of Categories in Financial Statements

## Tax Revenues

Comprised of the following:

- General Tax Levy Revenues
- Area Rate Tax Levy Revenues
- Supplementary Tax Revenues
- Payments in Lieu of Taxes
- School Board Taxation

## Grants

Comprised of the following:

- Federal Grants
- Provincial Grants

## Recovery-Other Municipalities

Comprised of the following:

- Capital
- Operating

## Other Revenue

Comprised of the following:

- Interest Income
- Gain on Disposal of TCA
- Penalties and Interest on Taxes
- Restricted Amounts Earned
- Donations and Other Revenue
- Contributed TCA

## User Charges, Licenses and Fees

Comprised of the following:

- Housing Revenue
- Admission/Tickets/Fares
- Registration Fees
- Service Fees
- Finance Services



- Police Services Fees
- Parks and Rec Rental Fees
- Facilities Rental and Leases
- Manor Residents Revenue
- Waste Management User Fees
- Water User Fees
- Sewer User Fees
- Licenses
- Permits
- Fines
- POA Fines
- Sales
- Waste Management Sales
- Cemetery Sales
- Advertising Sales
- Other Recoveries

## Salaries, Wages and Benefits

Comprised of the following:

- Wages
- Employer Paid Benefits
  - Employment Insurance
  - Canadian Pension Plan
  - Employer Health Tax
  - Omers Pension
  - Group Benefits
  - Allowances – Medical, Clothing, tool
  - WSIB Self Insurance and Claims

## Materials, Supplies and Services

Comprised of the following:

- Staff/Board Training and Expense
- Corporate Training
- Council Expenses
- Telephone and Office Services
- Postage, Printing, Office Supplies
- Operating Materials and Supplies
- Advertising and Promotion
- Utilities and Fuels
- Vehicle and Equipment Fuel

- Material and Equipment Charges
- Protection Materials
- Capital Out of Operations
- Minor Capital

## Contracted Service

Comprised of the following:

### Professional Fees

- Technology Contracted Service
- General Contracted Services
- Equipment Maintenance
- Public Work Contracted Services
- Environmental Contract Service
- Protection Contracted Service
- Community Services Contract
- Building Maintenance
- Grounds Maintenance
- Cemetery Grounds Contracted

## Rents and Insurance Expenses

Comprised of the following:

- Land and Building Rental
- Equipment Rental i.e. photocopiers, vehicle rental
- Insurance i.e. insurance premium, insurance claims

## Interest on Long Term Debt

Comprised of the following;

- Interest on Long Term Debt

## Debt, Lease and Financial

Comprised of the following:

- Debenture Principle
- Financial Charges i.e. bank charges, collection costs, and bad debt
- Tax Adjustments i.e. tax and interest write-offs, tax rebates
- Amortization expenses i.e. amortization on capital assets



## Transfer to External Clients

Comprised of the following:

- Transfer to the Health Unit
- Transfer to OPP
- Transfer to Agencies to provide service i.e. A Place Called Home
- Transfer to Ontario Works Clients
- Transfer to External Organizations
- Transfer to Conservation Authorities
- Livestock Evaluation Claims

## Inter-functional Adjustments

Comprised of the following:

- Transfer to Capital Fund and KLHHC
- Interdepartmental Charges i.e. primarily between Corporate Services and CAO operations and Grant funded programs
- Fleet Charges
- Municipal Taxes charged to City property
- Transfers to Reserves and Obligatory Funds