



REPORT FIN-2025-029

TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: December 17, 2025

SUBJECT: 2026 Proposed Operating Budget  
File No. F05 BUD

RECOMMENDATIONS

THAT Report FIN-2025-029 entitled 2026 Proposed Operating Budget be received; and

That Council approve the 2026 one-time base budget increases totalling \$25,200, as outlined below, to be funded from the 2025 surplus:

Description	2026 One-Time Budget Increases	Approved Base Budget Increases
Peer Review of Statements of Cultural Heritage Value or Interest	\$2,100	
Registration of Heritage Designation By-laws	\$23,100	

That Council approve the 2026 permanent base budget increases totalling \$10,000, as outlined below, to be funded through the 2026 tax levy:

Description	2026 Permanent Budget Increases	Approved Base Budget Increases
Township Economic Development and Community Events	\$5,000	
Planning Act Training	\$5,000	

## Purpose

The purpose of this report is to provide Council with information regarding the 2026 Proposed Operating Budget.

The full 2026 Proposed Operating Budget is included as Schedule A to Report FIN-2025-029. A summary of the 2026 Proposed Operating Budget is included as Schedule B.

## Background

Between September and December 2025, the Senior Leadership Team, in collaboration with the Director of Finance/Treasurer and the Chief Administrative Officer, completed the development of the proposed 2026 operating budget.

Table 1 below summarizes the reports and presentation materials that Council has received to date as part of its deliberations on the 2026 Proposed Budget.

*Table 1: Reports and Presentations Provided to Date for 2026 Proposed Budget Deliberations*

Report	Council Meeting/Public Information Meeting (PIM)
REPORT FIN-2025-024 - 2026 Proposed User Fees and Charges	September 17, 2025
2026 Proposed User Fees and Charges PIM Presentation	September 17, 2025
REPORT FIN-2025-027 – 2026 Proposed Capital Budget	October 22, 2025
REPORT FIN-2025-028 – 2026 User Fees and Charges By-law	October 29, 2025
REPORT FIN-2025-025 - 2026 Proposed Cost of Living Adjustment (COLA)	October 29, 2025
REPORT FIN-2025-029 - 2026 Proposed Operating Budget	December 17, 2025
REPORT FIN-2025-030 - 2026 Grant Application Program	December 17, 2025
REPORT FIN-2025-031 – 2026 Municipal Insurance	December 17, 2025

## 2026 Proposed Base Operating Budget

The 2026 Proposed Base Operating Budget includes:

- Adjustments based on prior-year and current-year actuals;
- Unavoidable documented base budget increases (BBI) (e.g., fuel, insurance, contracted services); and
- Council-approved new projects, initiatives, and service level changes.

Table 2 below outlines the increases and decreases included in the 2026 Proposed Base Operating Budget compared to the 2025 Approved Operating Budget, categorized under three groupings.

*Table 2a: Mandated Internally through Council Approved Policy or Previous Council Direction*

Description	Expenditure Increase/ (Decrease)
COLA of 1.70% effective January 1, 2026, as approved by Council at the October 29, 2025 Council meeting. Building-related adjustments are funded through the Building Reserve.	\$69.9K
Increase in salaries and benefits associated with the By-law Enforcement Officer I position at 0.5 full-time equivalent. The 2025 approved budget funded this position at 50%.	\$33.7K
Council-directed phased-in Base Budget Increase (BBI) related to the Cambridge Fire Service Agreement of \$10,375 annually until 40% of the contract value is achieved by 2027. The 2026 Proposed Base Operating Budget includes a total of \$80.4K (2025 approved budget: \$70.0K) associated with the Cambridge Fire Services contract. The total contract cost will reach \$226.9K by the end of the contract term in 2027, as outlined in Report FIR-2024-005 presented at the November 20, 2024 Council meeting.	\$10.4K
<p data-bbox="82 772 1279 926">Increase in user fees and charges as approved by Council at the October 29, 2025 Council meeting, in accordance with By-law No. 2025-084. While the precise impact of fee increases by department is difficult to quantify, total Township-wide revenues and recoveries have increased by \$133.4K. Significant variances include the following:</p> <ul data-bbox="142 968 1279 1675" style="list-style-type: none"> <li data-bbox="142 968 1279 1047">• Decrease of \$10K in administration recoveries and \$16.6K in planning recoveries mainly due to the implementation of the new clearing accounts (see Table 2c).</li> <li data-bbox="142 1047 1279 1087">• Decrease of \$5.2K in building recoveries based on actuals.</li> <li data-bbox="142 1087 1279 1360">• Increase of \$63.3K in corporate recoveries based on actuals, primarily related to: <ul data-bbox="240 1129 1279 1360" style="list-style-type: none"> <li data-bbox="240 1129 1279 1169">○ Investment income (\$30.8K)</li> <li data-bbox="240 1169 1279 1209">○ Interest on tax arrears (\$80.1K)</li> <li data-bbox="240 1209 1279 1249">○ Ontario Municipal Partnership Fund (\$45.8K)</li> <li data-bbox="240 1249 1279 1289">○ Payments in lieu of taxes (\$9.6K)</li> <li data-bbox="240 1289 1279 1329">○ Decrease of \$54.4K in corporate discretionary reserve withdrawals</li> <li data-bbox="240 1329 1279 1360">○ Decrease of \$32.1K in supplemental taxation billings</li> </ul> </li> <li data-bbox="142 1360 1279 1440">• Increase of \$55K in Election Discretionary Reserve withdrawals to support the costs associated with the 2026 municipal election.</li> <li data-bbox="142 1440 1279 1520">• Increase of \$20.2K in finance recoveries due to implementation of new fees and based on actuals.</li> <li data-bbox="142 1520 1279 1560">• Increase of \$8K in fire and rescue services recoveries based on actuals.</li> <li data-bbox="142 1560 1279 1640">• Increase of \$7.7K in optimist recreation centre recoveries, primarily from rental revenues.</li> <li data-bbox="142 1640 1279 1675">• Decrease of \$4.9K in public works recoveries based on actuals.</li> </ul>	-\$133.4K

*Table 2b: Mandated Externally through Legislation, Other Agencies, or Current Economic Trends*

Description	Expenditure Increase/ (Decrease)
Increase in mandatory employer contributions (e.g., EI, CPP, WSIB maximums), step progressions, and Ontario Minimum Wage adjustments. Building-related adjustments are funded through the Building Reserve.	\$113.4K
Increase in City of Guelph dispatch costs, primarily related to NG9-1-1 requirements within the Fire & Rescue Services contract.	\$7.7K
2026 Municipal Election costs of \$59.4K, net of \$55K funded from the Election Reserve (see Table 2a).	\$59.4K
Increase in fuel costs across the corporation based on current projections and prior-year actuals. Building-related adjustments are funded through the Building Reserve.	\$7.6K
Increase in hydro, heating, and waste management costs across the corporation based on current projections and prior-year actuals. Building-related adjustments are funded through the Building Reserve.	\$13.6K
Increase in Conservation Authority levy payments based on proposed authority budgets.	\$4.7K
Increase in municipal insurance premiums. Building-related adjustments are funded through the Building Reserve.	\$6.9K
Increase in audit costs. Building-related adjustments are funded through the Building Reserve.	\$5.0K

*Table 2c: Recommended by Township Staff*

Description	Expenditure Increase/ (Decrease)
Decrease in salaries and benefits associated with the 2025 corporate restructure. Building-related adjustments are funded through the Building Reserve.	-\$18.0K
Salaries and benefits increased due to the restructuring of Fire and Rescue Services and improved budgeting accuracy that reflects actual volunteer firefighter wages and benefits. This adjustment accounts for the sporadic nature of emergency response hours and training requirements.	\$84.3K
One-time salary and benefit costs associated with staff vacancies are recommended to be funded at 75% from the 2025 estimated surplus (see Table 2a, which reflects a decrease in corporate discretionary reserve withdrawals; a portion of this decrease relates to this item). In 2025, these costs were funded at 100% from the surplus. The remaining \$17.8K represents the portion no longer funded by the surplus.	\$17.8K
Implementation of a new clearing account process for third-party recoveries related to engineering and legal fees. Under this approach, both expenditures and recoveries are recorded in a clearing account that nets to zero at year-end. This change results in a decrease of \$150K in recoveries and a corresponding decrease of \$151.7K in legal and	-\$151.7K

engineering expenditures, for a net decrease of \$1.7K. Year-to-date recoveries in 2025 total approximately \$293K (2025 budget: \$150K). This process improves budgeting accuracy and ensures full recovery of eligible costs.	
Increase in vehicle maintenance costs within Fire and Rescue Services, as recommended in Report FIN-2025-027 – <i>Proposed Capital Budget</i> , presented to Council at the October 22, 2025 meeting.	\$32.0K
Increase in winter maintenance costs within Public Works based on current projections and prior-year actuals.	\$31.2K
Community Grants proposed 2026 budget of \$19.0K (2025 approved budget: \$21.9K). Staff are seeking Council direction on final grant allocations through Report FIN-2025-030 – 2026 Grant Application Program. The \$19.0K represents total 2026 grant requests.	-\$2.9K
<p>Please note that the following items have not been incorporated into the 2026 base operating budget:</p> <ul style="list-style-type: none"> <li>• Increased gravel maintenance dust suppression of \$30.0K as outlined in Report FIN-2025-027 – <i>Proposed Capital Budget</i>, presented to Council at the October 22, 2025 meeting:</li> <li>• Additional 1% COLA of \$41.1K to be contributed to a discretionary reserve in support of the 2028 market review process as outlined in Report FIN-2025-025 – <i>Proposed COLA</i>, presented to Council at the October 29, 2025 meeting.</li> </ul>	Nil
<p>At its October 22, 2025 meeting, Council directed staff to incorporate Option 3 – Non-Remote Decibel Reader into the 2026 budget, and Option 2 – Remote (Battery-Operated) Decibel Reader with 3-Year Warranty into the 2027 budget deliberations.</p> <p>Upon further review, staff recommend that the Township proceed with the purchase of Option 2 – the remote (battery-operated) decibel reader only, at an estimated cost of \$13.5K USD (approximately \$19.0K CDN), as previously presented in Report FIN-2025-027. This model meets the Township’s operational needs for regulatory by-law enforcement.</p> <p>While the remote unit has a limited battery life, it can be strategically deployed to capture readings in accordance with the “point of reception” requirements outlined in the applicable by-laws. The device can be configured to collect data for durations ranging from a few minutes up to 50 hours, providing flexible deployment options to support various enforcement scenarios.</p> <p>In addition to the capital purchase cost, the following ongoing operating costs would apply as previously outlined in Report FIN-2025-027. These costs have been incorporated into the 2026 base operating budget:</p> <ul style="list-style-type: none"> <li>• NorCloud data collection subscription: approximately \$100 USD per month (approximately \$140 CDN/month or \$1.6K CDN/year)</li> <li>• Annual operating provision: \$1.0K per year to support potential component replacements in advance of the five-year system lifecycle</li> </ul>	\$2.6K

## Puslinch Community Centre (PCC) Revenue Analysis

At its March 26, 2025 meeting, Council, through Resolution No. 2025-105, directed staff to report during the 2026 budget process on PCC rental revenues and the impact of updated facility capacity limits.

Previously, on November 8, 2023, Council approved the following resolution regarding PCC capacity limits:

*That the Puslinch Community Centre capacity limits of 150 for non-residents and 250 for residents be updated in the Township's Facility Rental Agreements and the Alcohol Risk Management Policy, effective immediately.*

These revised capacity limits came into effect in late 2023/early 2024.

Table 3 provides a financial review of PCC rental revenues prior to COVID closures and following the updated capacity limits:

*Table 3: PCC Revenue Analysis*

Description	Actual Revenues					2025 Budget	2025 Projected Variance
	2019 (pre-COVID)	2022	2023	2024	2025 Projected		
Hall - Commercial	\$1,547	\$ -	\$ -	\$ -	\$ -	\$1,016	-\$1,016
Hall – Non-Prime	\$19,969	\$14,975	\$20,756	\$20,682	\$15,764	\$21,047	-\$5,283
Hall – Prime	\$29,365	\$15,587	\$26,770	\$19,859	\$19,804	\$34,739	-\$14,935
Kitchen – Non-Prime	\$3,143	\$686	\$2,357	\$3,886	\$2,198	\$3,809	-\$1,611
Licensed Events Using Patio	\$285	\$181	\$126	\$317	\$239	\$346	-\$107
Meeting Room	\$13,427	\$4,143	\$11,047	\$9,009	\$5,965	\$11,378	-\$5,413
<b>Total</b>	<b>\$67,736</b>	<b>\$35,572</b>	<b>\$61,055</b>	<b>\$53,754</b>	<b>\$43,970</b>	<b>\$72,335</b>	<b>-\$28,365</b>

Although the Township now has a third full-time facilities staff member, the full benefits of full-time staffing have not yet been realized due to vacancies and turnover. Student coverage has continued to be required for evenings and weekends.

While overall revenues are currently down, initial feedback suggests that the security-guard requirement under the Alcohol Risk Management Policy is discouraging some potential renters. Staff will conduct a detailed review through the Recreation and Parks Master Plan process, including tracking renter feedback. In the interim, staff are exploring the potential removal of the security-guard requirement, as full-time coverage for evening and weekend rentals is now feasible with the third full-time staff position.

Staff will also review the User Fees and Charges By-law to ensure fees are appropriate, informed by the Master Plan process and renter feedback.

Although actual PCC revenues for 2025 were lower than budgeted, it is recommended that the 2026 budget remain at 2025 levels, with the expectation that programming enhancements and Master Plan recommendations may increase revenues in future years.

### Potential Land Acquisition

The Township can fund the proposed land acquisition through a blended reserve approach that minimizes long-term debt exposure, avoids unnecessary interest costs, and preserves future tax levy flexibility.

### Proposed Funding Strategy:

- Primary Funding Source – Cash-in-Lieu of Parkland Restricted Reserve:
  - In accordance with the *Planning Act*, the primary purpose of this restricted reserve is parkland acquisition.
  - The current projected balance of the Cash-in-Lieu Reserve (\$800K) will be applied toward the acquisition.
  - The full purchase cost will be allocated to this reserve, temporarily creating a deficit of \$800K.
  - Using this reserve as an internal borrowing source enables the Township to restore/refund the Asset Management (AM) Discretionary Reserve and the Gravel Roads Improvement Discretionary Reserve as future developments contribute cash-in-lieu of parkland.
  - This approach avoids approximately \$224K in total interest costs that would otherwise be incurred through a ten-year County of Wellington (County)-wide debenture and does not impact the tax levy.
  - This strategy is only advisable if sufficient future development is anticipated to recover the temporary deficit. Notably, non-residential development (2% of net land area) generates significantly higher cash-in-lieu contributions than residential development (approximately \$13.5K per lot).
- Secondary Funding Sources - AM Discretionary Reserve and Gravel Roads Improvement Discretionary Reserve:
  - The remaining \$800K will be funded through a combination of the AM Discretionary Reserve and the Gravel Roads Improvement Discretionary Reserve.
  - Following completion of the Sideroad 10 gravel road project in 2028, the Gravel Roads Improvement Discretionary Reserve is projected to retain approximately \$400K, which can be applied toward the land acquisition.

- The remaining \$400K would be funded from the AM Discretionary Reserve.
- Projected AM Discretionary Reserve balances remain within the minimum and maximum target ranges (\$2.433M – \$4.865M) from 2026–2029 and 2031–2035.
- In 2030, the projected balance is \$2.387M, which is slightly below the targeted minimum.

### Repayment Strategy:

As future cash-in-lieu contributions are received from development, the recommended repayment order is:

- 50% to the AM Discretionary Reserve
- 25% to the Gravel Roads Improvement Discretionary Reserve
- 25% retained in the Cash-in-Lieu Reserve

### Operational and Budget Considerations:

- 2026 Initial Operating Costs for Vacant Lands:
  - \$12K included in contract services for operational requirements such as garbage collection and routine maintenance.
  - Funded through a \$10K reduction in the tree maintenance budget, which was \$32K in 2025, with current year and historical average actuals of approximately \$22K.
  - The \$10K reallocation supports the proposed land acquisition, as timing constraints limit the completion of tree maintenance activities during the year.
  - Operating costs will increase once the land is developed.

### Future Use and Revenue Generation Opportunities:

The Recreation and Parks Master Plan public consultation process will help determine the most appropriate future use of the property, including park amenities, community-oriented functions, and potential revenue-generating opportunities.

- Potential revenue sources (e.g., parking meters, divestment of lots, or cell tower opportunities) will be evaluated through the Master Plan process to:
  - Offset ongoing operating costs; and
  - Contribute toward one-time capital costs related to land acquisition and site development.
- Future site upgrades may be funded through Parks and Recreation Services development charges (DCs) and cash-in-lieu contributions.
  - DC balances are projected to range from **–(\$90K)** in 2026 to \$542K in 2035.

- Any upgrades must be itemized in the Township’s DC Study update planned for 2027 to ensure appropriate allocation of DC funding for eligible park-related capital projects.

Other Considerations:

- Should the Township later decide to sell the property, the Sale and Other Disposition of Land Policy would apply, including requirements for “marketable” land under Section 6(a).
- No additional insurance costs are anticipated for vacant land, as existing coverage automatically applies.
- If structures exist on the property, insurance options include:
  - Actual cash value named perils (high cost);
  - Demolition and debris removal only (low cost); or
  - Excluding structures entirely (no additional cost).

2026 Proposed Operating BBI Requests

All proposed operating BBIs related to new projects, initiatives, service levels, or governing legislation that have not been previously approved by Council are included as Schedule C to this Report. These requests are not incorporated in the base operating budget. Each BBI has been reviewed by the Chief Administrative Officer and the Director of Finance/Treasurer prior to presentation to Council, in accordance with the Budget Development and Control Policy.

The proposed 2026 one-time BBIs, totaling \$25,200, are recommended to be funded from the 2025 surplus:

Description	2026 Proposed One-Time BBI
Peer Review of Statements of Cultural Heritage Value or Interest	\$2,100
Registration of Heritage Designation By-laws	\$23,100

The proposed 2026 permanent BBIs, totaling \$10,000, are recommended to be funded through the 2026 tax levy:

Description	2026 Proposed Permanent BBI
Township Economic Development and Community Events	\$5,000
Planning Act Training	\$5,000

Community Engagement Survey – Engage Puslinch  
Public Works, Parks and Facilities Service Level Review Engagement

Attached as Schedule D to this Report are the results of the community engagement survey conducted through the Township’s online platform, EngagePuslinch.ca, for Council’s information. The survey was open from June 20, 2025, to August 1, 2025.

During the survey period, multiple submissions were received from the same Session ID within a short timeframe, suggesting that the same user submitted multiple surveys. To ensure the integrity of the results, entries with the same Session ID have been combined into a single submission.

While survey responses are anonymous, the system generates a unique user ID for each submission. If multiple entries share the same user ID, it indicates that the same individual submitted more than one response. The survey results reflect 27 respondents, including 19 completed surveys and 44 visits to EngagePuslinch.ca.

#### Discretionary Reserves

Clause 10 of the Budget Development and Control Policy outlines the Township’s approach to discretionary reserve financing and balance management. Schedule A of the Policy identifies the Township’s operating and capital discretionary reserves, including their purpose and intended use.

Table 4 below summarizes the 2025 approved and 2026 proposed budgeted contributions to discretionary reserves.

*Table 4: 2025 Approved and 2026 Proposed Budgeted Contributions to Discretionary Reserves*

Discretionary Reserve	2025 Approved Budget	2026 Proposed Budget	Notes
Insurance Contingency	\$0	\$0	Current balance is \$113K.
Legal Contingency	\$0	\$0	Current balance is \$158K.
Elections	\$13,750	\$13,750	Current balance is \$41.3K prior to any further contributions through the 2026 budget process. Net operating tax levy impact is \$13,750.
Heritage Financial Incentive and Plaque Programs	\$10,600	\$10,600	Current balance is \$29.5K prior to any further contributions through the 2026 budget process. Net operating tax levy impact is \$0, as expenditures are also budgeted in Administration.
AM	\$1,002,575	\$1,051,509	See Report FIN-2025-027 presented at the October 22, 2025 Council meeting.

Information Technology	\$20,000	\$20,000	See Report FIN-2025-027 presented at the October 22, 2025 Council meeting.
Winter Maintenance	\$0	\$0	Current balance is \$25K. It is recommended that any Public Works departmental surpluses in 2025 be allocated to this reserve once the surplus is confirmed in April 2026.
Administrative Studies	\$40,000	\$40,000	See Report FIN-2025-027 presented at the October 22, 2025 Council Meeting.
Gravel Roads Improvement	\$344,050	\$394,050	See Report FIN-2025-027 presented at the October 22, 2025 Council Meeting.
Total	\$1,430,975	\$1,529,909	Contributions are informed by projected reserve balances, planned contributions, and anticipated withdrawals.

In addition to the contributions noted above, the following reserve transfers are included in Schedules A and B of this report:

- A budgeted transfer from the Building Reserve of \$139.2K (2025 budget: \$135.3K) to ensure budgeted revenues and expenditures net to \$0 in compliance with the Building Code Act. The net tax levy impact for the Building Department is \$0.
- A budgeted transfer from the Election Discretionary Reserve of \$55K (2025 budget: \$0) to fund costs associated with the 2026 municipal election, as detailed in Tables 2a and 2b.
- A budgeted transfer from the Operating Carryforward Discretionary Reserve of \$53.3K (2025 budget: \$62.6K) to fund one-time salary and benefit costs related to staff vacancies. These costs are recommended to be funded at 75% from the 2025 estimated surplus, resulting in a net tax levy impact of \$17.8K, as outlined in Table 2c.
- A budgeted transfer from the AM Discretionary Reserve of \$10K (2025 budget: \$10K) to address one potential maintenance activity related to a railway or sidewalk. The net tax levy impact is \$0, as the expenditure is also budgeted within Public Works.
- A budgeted transfer from the Insurance Contingency Discretionary Reserve of \$10K (2025 budget: \$10K) to cover potential insurance deductible payments. The net tax levy impact is \$0, as the expenditure is also budgeted within Administration.

#### Proposed Conferences, Seminar, Training, Memberships and Associations

In accordance with the Budget Development and Control Policy, Council will be provided with detailed listings of proposed Conferences, Seminars, Training, Memberships, and Associations when changes are proposed from the prior year's approved budget.

As the consolidated budgets for these items decrease in the 2026 budget compared to 2025, reflecting a more accurate representation of planned expenditures, detailed listings have not been provided.

### 2025 Surplus Allocation

Clause 11 of the Budget Development and Control Policy provides direction on the treatment of the General Corporate Surplus, as summarized below:

- A report is presented to Council each April, following the fiscal year-end, recommending the allocation of the General Corporate Surplus either to the AM Discretionary Reserve, in accordance with Council Resolution No. 2019-347, or to another discretionary reserve based on Council direction.
- Council Resolution No. 2019-347 authorizes Council to allocate all budget surpluses to the AM Discretionary Reserve to support future AM obligations.

At this time, it is too early to provide a reliable surplus estimate, as not all 2025 actuals have been processed. However, based on current information, the Township is not expected to be in an operating deficit position. Most year-to-date balances reflect transactions processed as of November 30, 2025, including vendor invoices (expenditures) and cash receipts (revenues). Additional year-end journal entries required for the 2025 audit will be posted in February 2026, and vendor invoices received in January and February 2026 will also be allocated to 2025 where they relate to goods or services delivered in 2025.

As outlined in this report, it is recommended that:

- The one-time BBIs be funded from the 2025 surplus; and
- Approximately \$53.3K in one-time salary and benefit costs resulting from staff vacancies also be funded through the 2025 surplus; and
- Any Public Works operating surpluses be allocated to the Winter Maintenance Discretionary Reserve.
- Should further surplus funds remain following completion of the 2025 audit in April 2026, it is recommended that the balance be allocated to the AM Discretionary Reserve, consistent with Council Resolution No. 2019-347, or to another discretionary reserve at Council's direction.

General corporate surpluses for 2018–2020 and 2022–2024 were fully allocated to the AM Discretionary Reserve.

As in previous years, staff will provide Council with a status report on the 2025 surplus/deficit position following completion of the annual audit in April 2026.

## Financial Implications

Table 5 below outlines the 2025 approved operating tax levy compared to the 2026 proposed operating tax levy.

*Table 5: 2025 Approved Operating Tax Levy Compared to 2026 Proposed Operating Tax Levy*

	2025 Approved Operating Budget	2026 Proposed Operating Budget	Notes
Operating Expenditures	\$7,477,649	\$7,787,713	The increase in expenditures is summarized further in the section of this report entitled 2026 Proposed Base Operating Budget. A portion of the increase is offset by reserve withdrawals and increased revenues/recoveries.
Operating Revenues	-\$3,241,316)	-\$3,374,698)	The increase in revenues/recoveries is summarized further in the section of this report entitled 2026 Proposed Base Operating Budget. Revenues are shown as a negative, representing a reduction in the operating tax levy requirement.
Total Operating Tax Levy	\$4,236,333	\$4,413,016	

The operating tax levy increase outlined in Schedules A and B of Report FIN-2025-029 totals \$176.7K, as summarized above.

It should be noted that the operating tax levy increase identified above does not include BBI requests of \$10,000, which are proposed to be funded by the operating tax levy as outlined in the section of this report entitled 2026 Proposed Operating BBI Requests.

Table 6 below outlines the 2025 approved total tax levy impact compared to the 2026 proposed total tax levy impact, inclusive of both operating and capital tax levy requirements.

*Table 6: 2025 Approved Total Tax Levy Compared to the 2026 Proposed Total Tax Levy*

Description	2025 Approved Budget	2026 Proposed Budget	Difference
Total Capital Tax Levy	\$1,435,809	\$1,512,559	\$76,750
Total Operating Tax Levy	4,236,333	\$4,413,016	\$176,683
Total Municipal Tax Levy	\$5,672,143	\$5,925,575	\$253,432

## Municipal Property Assessment Corporation (MPAC) - 2026 Returned Assessment Roll

Based on the 2026 MPAC returned assessment roll and the tax levy impacts outlined in this report, approximately each additional \$57,500 of taxes levied results in a 1% tax rate increase for the Township portion of taxes on the median/typical single-family home.

Consistent with prior practice, the 2026 returned assessment roll, received from MPAC in mid-December, has been compared to the 2025 returned assessment roll to determine assessment changes for median/typical properties within the Township. Township staff verified median/typical property assessment changes using the Ontario Property Tax Analysis Tool, which became available in December 2025. These assessment changes have been incorporated into the calculation of tax rate impacts for median/typical properties, as outlined in the tables that follow in this report.

The education tax rates are based on correspondence received from the Ministry of Finance in December 2025 and remain unchanged from 2025. The County tax rates are preliminary, as the County's budget is scheduled for approval by County Council on January 29, 2026. Both Township and County tax rates remain subject to change pending adoption of the County Tax Policy, anticipated in approximately April 2026.

### Assessment Base and Growth

The 2026 returned assessment roll continues to be based on January 1, 2016 assessed values, reflecting the Province's continued postponement of the 2021 assessment update. As a result, property assessments for the 2026 taxation year remain based on January 1, 2016 values, with the 2021 assessment values deemed for 2026.

Despite the continued postponement of reassessment, the Township has experienced minimal new assessment growth related to new construction and renovations.

The Township's 2026 weighted assessment growth is approximately 0.63% (2025: 1.67%), representing \$17.9M in new assessment (2025: \$46.9M). This growth generates approximately \$35.6K in additional Township tax revenue, based on a comparison of the 2026 returned assessment roll to the 2025 year-end assessment roll. The 2026 returned assessment roll is consistent with the 2025 year-end roll.

Absent any new assessment growth, the proposed 2026 budget would have resulted in:

- A Township tax increase of 4.47%, or approximately \$59 on the median/typical single-family home; and
- A blended tax increase of 3.18%, or approximately \$226 on the median/typical single-family home.

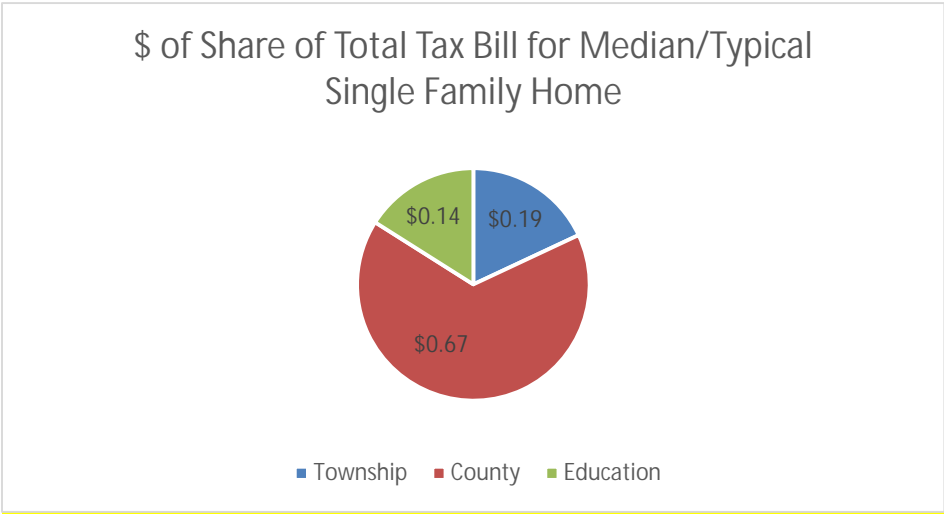
Median/Typical Single Family Home

Table 7 below illustrates the impact of the proposed 2026 budget on a median/typical single-family home with an assessed value of \$666,000, unchanged from 2025.

- Township taxes increase by approximately 3.82%, or **\$51 annually (approximately \$4 per month)**.
- Blended taxes (Township, County, and Education) increase by approximately 3.06%, or \$218 annually.

Table 7: Median/Typical Single-Family Home – Tax Impact

Description	Share of Total Tax Bill	2025	2026	\$ Change from 2025	% Change from 2025
Median Assessment		\$666,000	\$666,000	\$0	0.00%
Yearly Township Taxes	\$0.19	\$1,326	\$1,377	<b>\$51</b>	3.82%
Yearly County Taxes	\$0.67	\$4,772	\$4,939	\$167	3.50%
Yearly Education Taxes	\$0.14	\$1,019	\$1,019	\$0	0.00%
Yearly Blended Taxes	\$1.00	\$7,117	\$7,334	\$218	3.06%
Yearly Township Taxes per \$100K Assessment		\$199	\$207	\$8	3.82%
Yearly Blended Taxes per \$100K Assessment		\$1,069	\$1,101	\$33	3.06%



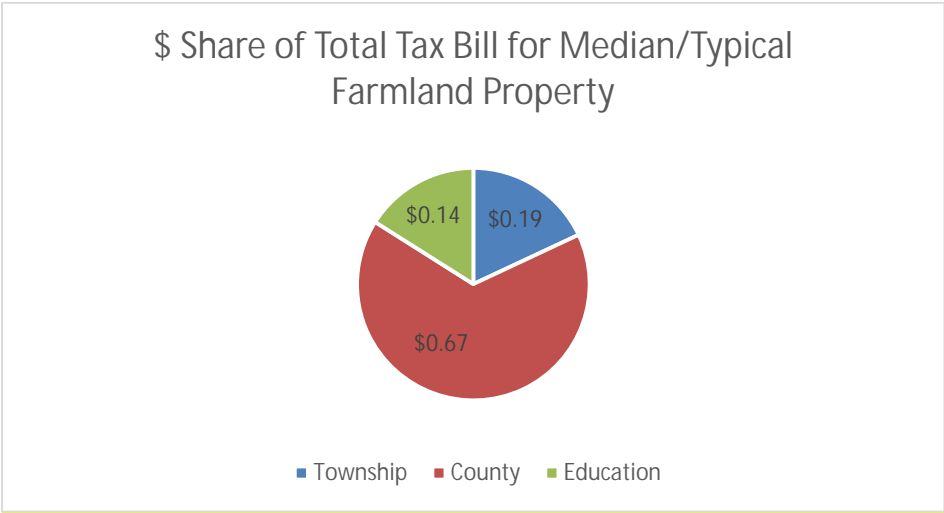
Median/Typical Farmland Property

Table 8 below illustrates the impact of the proposed 2026 budget on a median/typical farmland property with an assessed value of \$709,100, unchanged from 2025.

- Township taxes increase by approximately 3.82%, or **\$13 annually (approximately \$1 per month)**.
- Blended taxes (Township, County, and Education) increase by approximately 3.06%, or \$58 annually.

Table 8: Median/Typical Farmland Property – Tax Impact

Description	Share of Total Tax Bill	2025	2026	\$ Change from 2025	% Change from 2025
Median Assessment		\$709,100	\$709,100	\$0	0%
Yearly Township Taxes	\$0.19	\$353	\$366	<b>\$13</b>	3.82%
Yearly County Taxes	\$0.67	\$1,270	\$1,315	\$44	3.50%
Yearly Education Taxes	\$0.14	\$271	\$271	\$0.00	0.00%
Yearly Blended Taxes	\$1.00	\$1,894	\$1,952	\$58	3.06%
Yearly Township Taxes per \$100K Assessment		\$50	\$52	\$2	3.82%
Yearly Blended Taxes per \$100K Assessment		\$267	\$275	\$8	3.06%



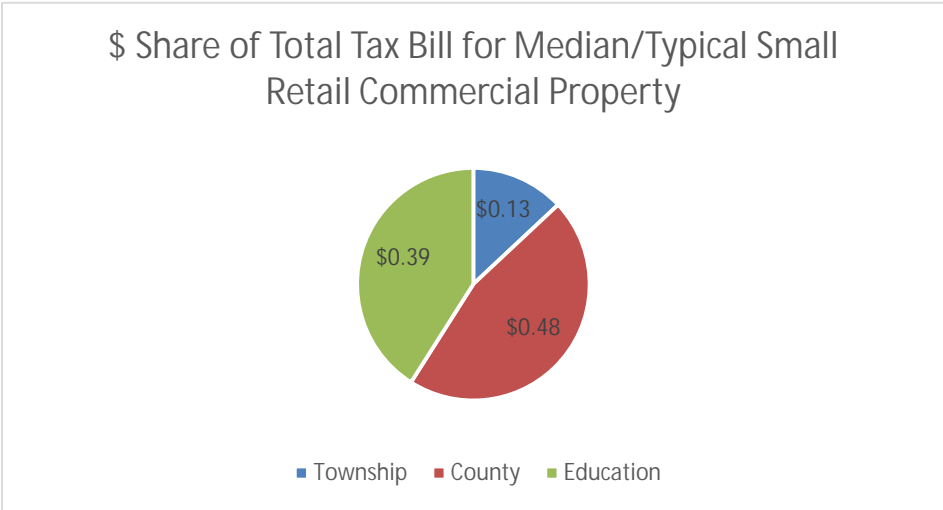
Median/Typical Small Retail Commercial Property

Table 9 below illustrates the impact of the proposed 2026 budget on a median/typical small retail commercial property with an assessed value of \$636,100 (2025: 615,600).

- Township taxes increase by approximately 0.47%, or **\$9 annually (approximately \$0.75 per month)**.
- Blended taxes (Township, County, and Education) decrease by approximately 1.12%, or \$160 annually.

Table 9: Median/Typical Small Retail Commercial Property – Tax Impact

Description	Share of Total Tax Bill	2025	2026	\$ Change from 2025	% Change from 2025
Median Assessment		\$636,100	\$615,600	-\$20,500	-(3.22%)
Yearly Township Taxes	\$0.13	\$1,888	\$1,897	\$9	0.47%
Yearly County Taxes	\$0.48	\$6,795	\$6,806	\$11	0.17%
Yearly Education Taxes	\$0.39	\$5,598	\$5,417	-\$180	-(3.22%)
Yearly Blended Taxes	\$1.00	\$14,281	\$14,121	-\$160	-(1.12%)
Yearly Township Taxes per \$100K Assessment		\$307	\$308	\$1	0.47%
Yearly Blended Taxes per \$100K Assessment		\$2,320	\$2,294	-\$26	-(1.12%)



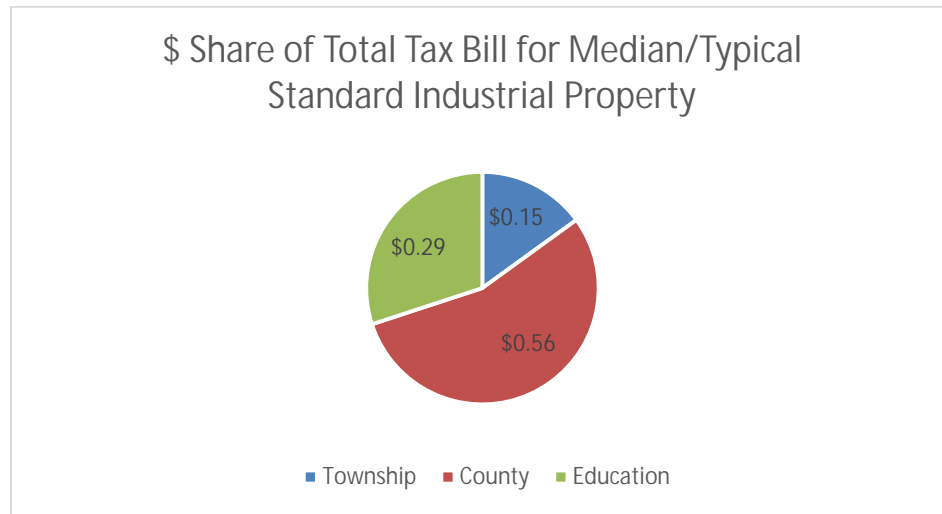
Median/Typical Standard Industrial Property

Table 10 below illustrates the impact of the proposed 2026 budget on a median/typical standard industrial property with an assessed value of \$1,649,000, unchanged from 2025.

- Township taxes increase by approximately 3.82%, or **\$301 annually (approximately \$25 per month)**.
- Blended taxes (Township, County, and Education) increase by approximately 2.55%, or \$1,294 annually.

Table 10: Median/Typical Standard Industrial Property – Tax Impact

Description	Share of Total Tax Bill	2025	2026	\$ Change from 2025	% Change from 2025
Median Assessment		\$1,649,000	\$1,649,000	\$0	0%
Yearly Township Taxes	\$0.16	\$7,879	\$8,180	<b>\$301</b>	3.82%
Yearly County Taxes	\$0.56	\$28,355	\$29,348	\$993	3.50%
Yearly Education Taxes	\$0.28	\$14,511	\$14,511	\$0	0.00%
Yearly Blended Taxes	\$1.00	\$50,746	\$52,039	\$1,294	2.55%
Yearly Township Taxes per \$100K Assessment		\$478	\$496	\$18	3.82%
Yearly Blended Taxes per \$100K Assessment		\$3,077	\$3,156	\$78	2.55%



Applicable Legislation and Requirements

*Municipal Act, 2001*

Engagement Opportunities

The Township will incorporate a number of engagement opportunities as part of the 2026 budget process, including:

- Advisory Committee Budget Input
- Social Media Posts and/or Advertisements on:
  - [Facebook.ca/TownshipofPuslinch](https://www.facebook.com/TownshipofPuslinch)
  - [Twitter.com/TwpPuslinchON](https://twitter.com/TwpPuslinchON)
  - [Instagram.com/TownshipofPuslinch](https://www.instagram.com/TownshipofPuslinch)
- Township Website Banner and Budget Page at [puslinch.ca/government/budget/](https://puslinch.ca/government/budget/)
- Community Engagement Survey at [EngagePuslinch.ca](https://EngagePuslinch.ca)
- Puslinch Today Advertisement
- Wellington Advertiser Advertisement
- Public Information Meeting - January 21, 2026 at 7:00 p.m.
- Media releases promoting the [EngagePuslinch.ca](https://EngagePuslinch.ca) survey and highlighting the final budget.
- Community Newsletter outlining final budget highlights, distributed with the final tax bill in August 2026.

Attachments

Schedule A – 2026 Proposed Operating Budget - Detail

Schedule B – 2026 Proposed Operating Budget - Summary

Schedule C – 2026 Proposed Operating BBI’s

Schedule D - Public Works, Parks and Facilities Service Level Review Community Engagement Survey Results

Respectfully submitted:	Contributors:	Reviewed by:
Mary Hasan, Director of Finance/Treasurer	Mike Fowler, Director of Public Works and Capital Projects Management  Justine Brotherston, Director of Corporate Services/Municipal Clerk	Courtenay Hoytfox, Chief Administrative Officer

	<p>Sarah Huether, Director of Community Services and Human Resources</p> <p>Jamie MacNeil, Fire Chief</p> <p>Andrew Hartholt, Chief Building Official</p> <p>Michelle Cassar, Deputy Treasurer</p> <p>Laura Emery, Manager of Corporate Services/Deputy Clerk</p> <p>Jacob Normore, By-law Enforcement Supervisor</p> <p>Kari Pond, Procurement and Agreement Coordinator</p> <p>Daniel Hernandez, Taxation and Revenue Coordinator</p> <p>Connie Smith, Financial Assistant</p>	
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Row Labels	2024 Actuals	2025 Year to Date	2025 Budget	2026 Budget
<b>Administration</b>				
<b>Expenditures</b>				
Advertising	1,862	535	2,215	2,190
Clothing, Safety Allowance	740	53	2,585	2,210
Communication (phone,fax,internet)	793	1,256	1,716	1,218
Contract Services	44,805	54,083	61,491	61,148
Events & Other	10,876	8,578	13,745	12,310
FT Wage Related Expenses	88,025	97,450	117,390	103,354
FT Wages	506,568	555,934	672,644	604,045
Group Benefits	59,081	63,185	85,445	67,740
Heritage Financial Incentive and Plaque Programs	2,313	0	10,600	12,900
Insurance	41,999	42,572	54,249	50,058
Membership & Subscription Fees	37,225	16,534	18,390	18,320
Mileage	657	291	500	500
Office Supplies & Equipment	1,124	870	1,300	1,100
OT Wages	4,227	0	500	500
Professional Development	15,866	7,037	24,781	31,311
Professional Fees - Engineering & Environmental	50,447	21,007	18,145	20,000
Professional Fees - Legal	170,404	119,611	68,500	60,000
Professional Fees - Water Monitoring Programs	5,472	1,641	4,751	4,010
PT Wages or other Remuneration	16,337	59,603	8,758	0
PT Wages or other Remuneration Related Expenses	1,472	9,720	1,681	0
Travel - Accomodations & Parking	2,095	1,639	2,100	2,100
Travel - Air Fare	0	0	200	0
Travel - Meals	181	494	400	400
WSIB	15,505	9,132	18,494	16,055
<b>Expenditures Total</b>	<b>1,078,077</b>	<b>1,071,224</b>	<b>1,190,581</b>	<b>1,071,468</b>
<b>Revenues</b>				
Admin - Agreement, Commissioner, FOI, Photocopy	-3,731	-6,829	-3,659	-2,500
Admin - Eng., Env., and Legal Recoveries	-13,213	-4,488	-10,000	0
Admin - Nestle Agreement Recoveries	-500	0	-500	0
Admin - Other Recoveries	-3,000	-1,510	-500	-500

## 2026 Proposed Operating Budget - Detail

Schedule A to Report FIN-2025-029

Admin - Recoveries from Staff Events	-1,305	0	-1,000	-1,400
Heritage Financial Incentive and Plaque Programs	0	0	-10,600	-10,600
Revenues Total	-21,748	-12,826	-26,259	-15,000
<u>Administration Total</u>	<u>1,056,328</u>	<u>1,058,398</u>	<u>1,164,322</u>	<u>1,056,468</u>

## Building

Building				
Expenditures				
Advertising	1,083	377	910	910
Bank Service Charges	6,580	6,339	5,100	5,900
Clothing, Safety Allowance	706	234	980	980
Communication (phone,fax,internet)	3,629	3,415	4,437	3,278
Computer Software & Hardware	0	0	200	0
Contract Services	62,352	52,204	80,117	73,015
Emergency Management	604	535	603	641
FT Wage Related Expenses	74,619	77,328	85,241	89,954
FT Wages	406,039	413,520	463,564	490,176
Fuel	1,822	0	2,222	2,333
Group Benefits	48,570	59,076	68,870	62,402
Insurance	14,606	14,716	15,383	13,353
Membership & Subscription Fees	5,379	5,563	5,737	5,176
Mileage	806	1,362	750	970
Municipal Office Costs Recovered from Building	22,125	0	21,117	21,791
Office Supplies & Equipment	1,572	1,110	1,170	1,170
OT Wages	0	0	500	500
Postage	1,088	1,081	1,000	1,100
Professional Development	6,398	4,613	11,775	13,277
Professional Fees - Audit	5,446	7,922	8,385	9,885
Professional Fees - Engineering & Environmental	3,687	71	3,000	3,000
Professional Fees - Legal	21,120	11,586	46,000	21,000
Travel - Accomodations & Parking	2,374	2,915	2,000	2,200
Travel - Meals	465	818	150	350
Vehicle Maintenance	356	203	1,000	700
WSIB	12,730	7,825	13,727	14,651
Expenditures Total	704,157	672,814	843,940	838,713
Revenues				
Building - ALTER Septic System Permits	-8,951	-5,076	-5,640	-5,730
Building - Alternate Solution Application	0	-603	-603	-613
Building - Demolition Permits	-1,991	-558	-2,046	-1,512
Building - Designated Structures Permit	-3,896	-1,002	-2,004	-1,018

## 2026 Proposed Operating Budget - Detail

## Schedule A to Report FIN-2025-029

Building - Farm Building Permits	-6,434	-43,393	-20,600	-20,600
Building - Inspection of works not ready	-181	-186	-372	-189
Building - Inst, Commercial & Industrial Permits	-44,562	-92,664	-206,000	-206,000
Building - NEW Septic System Permits	-26,317	-19,014	-34,638	-29,874
Building - Occupancy Permits	-5,249	-3,534	-5,871	-3,780
Building - Online Service Fee	-3,433	-3,391	-3,000	-3,100
Building - Other Recoveries	-11,851	0	-500	-500
Building - Reproduction of Drawing Fees Recovered	0	0	-50	0
Building - Residential Building Permits	-302,914	-335,080	-420,240	-420,240
Building - Revision to Approved Plans	-3,884	-4,136	-4,136	-4,202
Building - Sign Permits	-1,824	0	-1,252	-954
Building - Tent or Marquee	-1,220	-1,004	-1,506	-1,020
Building - Transfer of Permit	0	0	-186	-189
Reserve - Building Surplus	0	0	-135,296	-139,192
Revenues Total	-422,707	-509,641	-843,940	-838,713
<b>Building Total</b>	<b>281,449</b>	<b>163,173</b>	<b>0</b>	<b>0</b>

## By-law

Expenditures				
Advertising	60	799	1,000	1,000
Clothing, Safety Allowance	234	1,426	2,020	895
Communication (phone,fax,internet)	879	1,330	1,355	920
Contract Services	26,814	21,513	25,162	26,191
Equipment Maintenance & Supplies	0	0	0	1,000
FT Wage Related Expenses	15,056	18,881	23,473	26,836
FT Wages	80,168	99,892	125,929	144,025
Fuel	1,613	0	1,497	1,572
Group Benefits	7,121	8,083	12,843	16,803
Insurance	11,886	12,352	12,532	13,353
Livestock Loss	0	500	353	353
Membership & Subscription Fees	534	304	507	418
Mileage	0	717	250	250
Office Supplies & Equipment	266	143	150	150
OT Wages	0	0	500	500
Professional Development	3,564	7,317	14,300	7,000
Professional Fees - Engineering & Environmental	52,665	2,021	15,000	2,500
Professional Fees - Legal	199,040	90,006	109,500	53,000
PT Wages or other Remuneration	0	0	400	9,484
PT Wages or other Remuneration Related Expenses	0	0	0	1,365
Public Education	0	256	500	300
Signage	628	440	1,000	500
Travel - Accomodations & Parking	0	690	250	250
Travel - Meals	5	43	50	50
Vehicle Maintenance	1,236	2,855	700	1,500
WSIB	2,605	1,403	3,907	4,836
<b>Expenditures Total</b>	<b>404,376</b>	<b>270,969</b>	<b>353,178</b>	<b>315,052</b>
Revenues				
By-law - Administrative Municipal Penalty System	0	-7,555	-30,000	-30,000
By-law - After Hours Response for Violation	0	0	-350	-356
By-law - Dog Tags and Kennel Licences	-15,032	-13,073	-14,468	-14,714
By-law - Eng. Env Fees Recovered	-76,978	0	-40,000	0

## 2026 Proposed Operating Budget - Detail

## Schedule A to Report FIN-2025-029

By-law - Filming Permit Fee	-1,174	0	-1,208	-614
By-law - Liquor License Letter	-364	0	-374	-190
By-law - Lottery Licences	-245	-60	-100	-100
By-law - Municipal Address Sign	-2,001	-1,202	-1,700	-1,728
By-law - Other Recoveries	-3,000	0	-1,465	-1,465
By-law - Property Standards Appeal Fee	0	0	-308	-313
By-law - Publicized Display Fee	0	0	-158	-160
By-law - Reinspection Fee	-231	-474	-79	-400
By-law - Septic Compliance Letter	-880	-360	-810	-784
By-law - Sign Permits	0	0	-1,511	-1,511
By-law - Site Alteration Agreement	-20,127	-149,224	-20,600	-60,000
By-law - Special Events Permit	-1,320	-669	-1,170	-1,092
By-law - Swimming Pool Enclosure Permit	-4,267	-2,322	-4,644	-2,620
Provincial Wildlife Damage Operating Compensation	0	-600	-353	-353
Revenues Total	-125,618	-175,540	-119,298	-116,400
<u>By-law Total</u>	<u>278,758</u>	<u>95,429</u>	<u>233,880</u>	<u>198,652</u>

Corporate				
Expenditures				
Conservation Authorities Levy Payment	192,122	199,789	199,789	204,503
Taxes written off	39,085	30,940	32,000	34,100
Expenditures Total	231,207	230,729	231,789	238,603
Revenues				
Corporate - IH Municipal Retained Portion	-6,310	-6,310	-6,310	-6,310
Corporate - Interest - Tax Arrears	-297,750	-365,247	-210,373	-290,500
Corporate - Interest on Cash and Equivalents	-390,656	-204,046	-329,720	-360,500
Corporate - Other Revenues	-12,000	-14,000	-14,000	-14,000
Corporate - Penalties - Property Taxes	-56,223	-63,572	-55,603	-57,000
Corporate - PIL - Greater Toronto Transit Authorit	-13,744	-14,308	-13,744	-15,207
Corporate - PIL Canadian National Railway	-1,357	-1,359	-1,357	-1,359
Corporate - PIL City of Guelph	-37,684	-38,049	-37,684	-38,630
Corporate - PIL County of Wellington Landfill	-8,732	-8,816	-8,732	-8,951
Corporate - PIL Guelph Junction Railway	-715	-716	-715	-716
Corporate - PIL Hydro One	-11,945	-11,947	-11,945	-11,947
Corporate - PIL Ministry Properties	-29,218	-30,417	-29,066	-32,585
Corporate - PIL Transportation Ministry	-36,410	-37,905	-36,410	-41,035
Corporate - PIL University of Guelph	-1,123	0	-1,123	0
Corporate - Provincial OMPF Operating Grant	-433,800	-465,300	-465,300	-511,100
Corporate - Supplemental Taxation	-505,520	-83,444	-191,032	-158,865
Corporate Insurance Contingency	0	0	-10,000	-10,000
Corporate Legal Contingency	0	0	-26,750	0
Operating Carryforward	0	0	-81,014	-53,339
Revenues Total	-1,843,189	-1,345,436	-1,530,879	-1,612,044
Corporate Total	-1,611,982	-1,114,706	-1,299,090	-1,373,441

Council				
Expenditures				
Group Benefits	22,062	27,456	31,564	32,354
Mileage	440	0	300	350
Office Supplies & Equipment	0	73	100	100
Professional Development	1,763	1,531	1,500	1,500
PT Wages or other Remuneration	114,539	116,838	130,604	132,824
PT Wages or other Remuneration Related Expenses	6,954	7,174	10,318	10,493
Travel - Accomodations & Parking	1,376	518	1,500	1,500
Travel - Air Fare	0	0	200	0
Travel - Meals	67	0	100	100
Expenditures Total	147,201	153,589	176,185	179,221
Council Total	147,201	153,589	176,185	179,221

Elections				
Expenditures				
Advertising	0	0	0	6,500
Contract Services	1,883	1,883	1,883	38,689
Elections	0	0	13,750	13,750
Office Supplies & Equipment	0	0	0	2,500
Postage	0	0	0	12,838
Professional Development	0	0	0	750
Expenditures Total	1,883	1,883	15,633	75,027
Revenues				
Elections	0	0	0	-55,000
Revenues Total	0	0	0	-55,000
Elections Total	1,883	1,883	15,633	20,027

## Finance

Finance				
Expenditures				
Advertising	27,887	33,826	20,145	22,098
Bank Service Charges	15,351	14,791	11,500	13,800
Communication (phone,fax,internet)	6,612	5,495	5,846	6,106
Community Grants	14,870	21,870	21,870	19,013
Computer Software & Hardware	0	0	880	0
Contract Services	75,573	36,576	37,533	36,386
Emergency Management	1,409	1,249	1,407	1,495
Environmental Service - Garbage Bags	15,000	15,500	9,900	13,600
False Alarm Fees from County	0	-480	0	0
FT Wage Related Expenses	61,036	51,166	66,382	77,230
FT Wages	330,572	276,579	361,722	422,166
Group Benefits	42,094	30,749	37,467	48,139
Membership & Subscription Fees	2,056	2,007	2,054	3,203
Mileage	15	113	50	100
Office Supplies & Equipment	4,407	3,352	4,230	4,230
OT Wages	2,233	0	500	500
Other Write-offs	3,925	0	0	0
Postage	13,824	15,967	14,200	16,000
Professional Development	1,736	560	4,009	9,009
Professional Fees - Audit	12,708	18,485	19,565	23,065
PT Wages or other Remuneration	60,847	50,736	0	0
PT Wages or other Remuneration Related Expenses	9,041	5,604	0	0
Travel - Accomodations & Parking	8	0	200	200
Travel - Meals	11	0	50	50
WSIB	12,054	1,622	10,280	12,273
Expenditures Total	713,268	585,766	629,790	728,663
Revenues				
Finance - Advertising, Legal, & Realtax fees rec.	-23,915	-29,260	-20,000	-24,600
Finance - Garbage Bags	-16,913	-16,679	-9,900	-14,400
Finance - NSF Fees	-1,230	-540	-990	-966
Finance - Online Service Fee	-3,334	-3,415	-2,500	-3,100
Finance - Other Recoveries	-3,180	-714	-1,000	-1,000

## 2026 Proposed Operating Budget - Detail

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Finance - Tax Arrears Mailed Notice	0	0	0	-10,000
Finance - Tax Certificates Fee	-10,758	-9,860	-9,656	-10,212
Revenues Total	-59,330	-60,468	-44,046	-64,278
Finance Total	653,938	525,299	585,744	664,385

## Fire and Rescue

Expenditures				
Advertising	0	3,039	500	500
Cleaning - Personal Protective Equipment	0	4,280	5,000	5,000
Clothing, Safety Allowance	28,407	19,846	16,252	16,252
Communication (phone,fax,internet)	8,643	4,800	6,358	5,032
Contract Services	138,992	143,539	151,705	172,709
Equipment Maintenance & Supplies	22,840	26,312	22,000	22,000
FT Wage Related Expenses	19,045	31,965	21,963	40,137
FT Wages	86,382	159,314	123,341	222,898
Fuel	24,724	66	21,333	22,400
Group Benefits	26,386	29,803	32,967	45,974
Insurance	59,432	61,758	62,662	66,763
Membership & Subscription Fees	1,080	930	2,106	1,431
Mileage	537	996	1,000	1,000
Office Supplies & Equipment	1,420	471	1,000	850
Oxygen & Medical Supplies	4,965	4,529	4,200	4,200
Permits	565	580	565	580
Professional Development	19,142	17,512	23,530	19,355
PT Wages or other Remuneration	479,757	362,079	416,016	388,824
PT Wages or other Remuneration Related Expenses	101,786	73,510	37,223	17,098
Public Education	2,380	2,486	3,000	2,700
Travel - Accomodations & Parking	849	135	600	600
Travel - Meals	666	851	550	675
Vehicle Maintenance	40,828	54,234	48,000	80,000
Vehicle Plates	265	0	265	265
WSIB	17,835	7,951	16,470	23,992
<b>Expenditures Total</b>	<b>1,086,924</b>	<b>1,010,987</b>	<b>1,018,606</b>	<b>1,161,235</b>
Revenues				
Fire - Burning Permit Violations	-1,120	0	-560	-571
Fire - Extinguisher Training	-510	0	-254	-184
Fire - Fire Alarm False Alarm Calls	-1,680	-1,141	0	-1,141
Fire - Fire Safety Plan Review	0	0	-144	-146
Fire - Fireworks Permits	0	-119	-119	-121

## 2026 Proposed Operating Budget - Detail

Schedule A to Report FIN-2025-029

Fire - Information/Fire Reports	-440	-528	-565	-570
Fire - Key Boxes	0	0	-178	-181
Fire - Motor Vehicle Emergency Responses	-101,880	-53,828	-96,162	-107,825
Fire - Open Burning Permit and Inspection	-18,025	-17,153	-15,792	-17,255
Fire - Protection Fees Recovered	-5,980	-2,010	-9,437	-3,200
Fire - Water Tank Locks	0	0	-22	-22
Provincial MHS4PSP Grant Program	0	-22,500	0	0
Revenues Total	-129,634	-97,278	-123,232	-131,216
<u>Fire and Rescue Total</u>	<u>957,290</u>	<u>913,709</u>	<u>895,375</u>	<u>1,030,019</u>

Heritage Advisory Committee				
Expenditures				
Membership & Subscription Fees	202	102	202	202
Mileage	201	707	300	350
Office Supplies & Equipment	0	21	100	50
Professional Development	275	572	1,000	1,000
PT Wages or other Remuneration	11,137	9,225	11,092	11,823
PT Wages or other Remuneration Related Expenses	862	720	1,370	1,496
Travel - Accomodations & Parking	675	1,040	500	700
Travel - Meals	20	54	50	50
WSIB	240	86	221	246
Expenditures Total	13,612	12,527	14,835	15,916
Revenues				
Federal Young Canada Works Operating Grant	-6,200	-4,500	-6,200	-6,000
Heritage Advisory Committee - Doors of Puslinch Posters	-18	0	-2,400	-102
Revenues Total	-6,218	-4,500	-8,600	-6,102
Heritage Advisory Committee Total	7,394	8,027	6,235	9,815

Library				
Expenditures				
Library Rent for Historical society	5,633	5,633	5,700	5,700
Water Protection	3,465	8,280	2,700	3,200
Expenditures Total	9,098	13,913	8,400	8,900
Revenues				
Library - Costs Recovered from County	-61,493	0	-4,000	-4,500
Revenues Total	-61,493	0	-4,000	-4,500
Library Total	-52,395	13,913	4,400	4,400

Municipal Office				
Expenditures				
Cleaning, Maintenance & Supplies - Interior	26,967	20,146	24,800	24,800
Contract Services	3,897	3,734	3,916	4,337
Heat	14,643	14,618	13,825	14,500
Hydro	18,078	18,100	17,900	18,400
Kitchen Supplies & Equipment	3,297	2,892	4,400	4,000
Outdoor Maintenance	483	101	500	300
Waste Removal	5,057	5,717	3,650	4,900
Water Protection	1,328	1,447	1,400	1,400
Expenditures Total	73,749	66,754	70,391	72,637
Revenues				
Municipal Office - Costs Recovered from Building	-22,125	0	-21,117	-21,791
Revenues Total	-22,125	0	-21,117	-21,791
<b>Municipal Office Total</b>	<b>51,624</b>	<b>66,754</b>	<b>49,273</b>	<b>50,846</b>

## Optimist Recreation Centre

Expenditures				
Advertising	0	0	1,000	1,000
Cleaning, Maintenance & Supplies - Interior	13,191	7,331	9,000	9,000
Clothing, Safety Allowance	212	507	600	600
Communication (phone,fax,internet)	4,170	3,369	3,514	3,252
Contract Services	77	160	563	646
Equipment Maintenance & Supplies	13,494	4,056	10,600	10,600
FT Wage Related Expenses	10,757	12,089	17,499	27,084
FT Wages	57,016	63,241	90,316	144,250
Group Benefits	10,097	6,674	14,683	16,151
Heat	5,608	5,433	5,750	5,750
Hydro	33,311	23,183	31,000	31,000
Insurance	11,886	12,352	12,532	13,353
Mileage	0	0	50	50
Office Supplies & Equipment	83	26	100	50
OT Wages	1,493	2,040	4,000	2,300
Outdoor Maintenance	4,387	141	8,000	5,900
Professional Development	243	0	0	500
PT Wages or other Remuneration	46,218	45,244	30,400	31,004
PT Wages or other Remuneration Related Expenses	5,178	6,357	5,836	5,947
Travel - Meals	0	0	50	50
Waste Removal	4,028	4,519	2,900	3,800
Water Protection	945	720	1,000	1,000
WSIB	3,441	1,241	3,854	5,467
Expenditures Total	225,835	198,682	253,246	318,754
Revenues				
ORC - Arena Summer Rentals	-6,462	-8,260	-7,633	-8,400
ORC - Gymnasium Rentals	-31,484	-32,531	-26,548	-33,084
ORC - Ice Rental - Non-Prime	-99	-468	-234	-476
ORC - Ice Rental - Prime	-35,991	-33,900	-38,867	-38,867
ORC - Other Recoveries	-478	-155	-437	-550
ORC - Rink Board and Ball Diamond Advertising	-1,235	-1,272	-1,272	-1,293
Revenues Total	-75,749	-76,585	-74,991	-82,670

Optimist Recreation Centre Total	150,086	122,096	178,255	236,084
Parks				
Expenditures				
Advertising	1,412	1,414	1,000	1,000
Clothing, Safety Allowance	0	0	0	1,200
Contract Services	3,708	756	1,724	17,224
Equipment Maintenance & Supplies	2,522	2,125	2,800	2,800
FT Wage Related Expenses	17,547	30,076	29,012	39,159
FT Wages	93,613	164,777	153,448	209,770
Fuel	2,753	0	6,485	6,808
Group Benefits	14,704	22,037	18,946	27,250
Hydro	4,549	4,001	3,300	4,000
Insurance	11,886	12,528	12,532	13,353
OT Wages	222	0	1,000	1,000
Outdoor Maintenance	23,979	7,936	16,000	13,000
Professional Development	2,091	0	1,500	1,000
PT Wages or other Remuneration	42,945	5,601	0	0
PT Wages or other Remuneration Related Expenses	8,025	1,051	0	0
Vehicle Maintenance	122	320	350	350
WSIB	4,476	2,425	4,772	6,554
Expenditures Total	234,554	255,046	252,871	344,468
Revenues				
Parks - Ball Diamond Rentals	-12,628	-14,988	-13,007	-15,243
Parks - Horse Paddock Rental	-59	0	-61	-92
Parks - Other Recoveries	-186	0	0	0
Parks - Picnic Shelter	-1,069	-940	-1,084	-1,010
Parks - Soccer Field Rentals	-6,102	-5,513	-6,207	-5,910
Parks - Tennis Court Rentals	-2,734	-1,440	-2,003	-2,037
Revenues Total	-22,777	-22,881	-22,361	-24,292
Parks Total	211,777	232,165	230,510	320,176

## Planning

Planning				
Expenditures				
Advertising	5,113	3,527	5,378	4,878
Communication (phone,fax,internet)	36	188	100	150
Community & Community Improvement Plan Grants	13,936	13,650	19,854	19,854
Contract Services	119,038	66,928	121,158	129,558
FT Wage Related Expenses	21,490	21,838	22,735	11,664
FT Wages	114,782	113,279	123,016	62,627
Group Benefits	6,795	7,744	8,448	9,280
Membership & Subscription Fees	1,512	1,228	1,604	777
Mileage	18	0	50	50
Office Supplies & Equipment	64	77	200	100
OT Wages	1,378	2,365	500	500
Professional Development	809	0	2,250	1,725
Professional Fees - Engineering & Environmental	304,253	59,178	138,600	110,200
Professional Fees - Legal	108,209	19,213	89,250	41,600
Professional Fees - Water Monitoring Programs	4,562	651	3,700	3,700
Travel - Accomodations & Parking	15	0	200	200
Travel - Meals	0	0	50	50
WSIB	3,737	1,685	3,817	1,973
Expenditures Total	705,748	311,551	540,910	398,886
Revenues				
County BR+E Grant	-25,000	-25,000	0	-35,000
Planning - Additional Public Information Meeting	0	-2,000	0	-3,254
Planning - Agreements	-584	-1,978	-2,561	-2,604
Planning - Compliance Letter	-2,760	-2,950	-4,116	-3,349
Planning - Consent Review and Clearance	-2,791	-2,970	-3,255	-3,300
Planning - Eng. Env. & Legal Fees Recovered	-418,888	-24,102	-100,000	0
Planning - Lifting of Holding Designation (Zoning)	0	-1,516	-1,516	-1,542
Planning - Minor Variance Application	-17,042	-32,356	-22,108	-26,050
Planning - Ownership List Confirmation	-1,185	-1,289	-1,215	-1,230
Planning - Pre-Consultation Fee	-14,728	-43,000	-5,900	-6,585
Planning - Site Plan Control	-7,730	-127,506	-80,962	-82,341
Planning - Telecommun. Tower	0	-5,135	-1,079	-4,125

## 2026 Proposed Operating Budget - Detail

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Planning - Third and Subsequent Submission	0	0	-600	-600
Planning - Zoning ByLaw Amend-Aggregate Appl	0	-80,000	0	0
Planning - Zoning ByLaw Amendment	-10,308	-92,266	-52,875	-89,625
Revenues Total	-501,015	-442,068	-276,187	-259,605
Planning Total	204,733	-130,517	264,722	139,281

Planning and Development Advisory Committee				
Expenditures				
Mileage	0	365	50	150
Office Supplies & Equipment	40	44	100	100
Professional Development	285	1,119	1,000	1,200
PT Wages or other Remuneration	4,677	2,417	5,274	5,364
PT Wages or other Remuneration Related Expenses	243	43	0	0
Travel - Accomodations & Parking	0	14	200	200
Travel - Meals	0	0	50	50
Expenditures Total	5,245	4,002	6,674	7,064
Planning and Development Advisory Committee Total	5,245	4,002	6,674	7,064

## Public Works

## Expenditures

Advertising	18	21	1,000	1,000
Calcium	67,987	77,641	76,000	76,000
Clothing, Safety Allowance	2,965	2,282	3,200	2,000
Communication (phone,fax,internet)	2,406	2,419	2,671	612
Contract Services	51,279	26,136	38,147	38,658
Equipment Maintenance & Supplies	692	0	1,000	700
FT Wage Related Expenses	94,581	86,600	106,430	107,518
FT Wages	501,656	445,302	567,062	587,433
Fuel	112,964	140,319	103,704	108,889
Group Benefits	63,228	47,627	69,768	66,412
Hydro	716	989	700	825
Insurance	83,204	86,461	87,727	93,469
Maintenance Gravel	91,138	40,027	75,000	75,000
Membership & Subscription Fees	729	239	729	739
Mileage	320	0	100	100
Municipal Street Naming	0	0	1,000	1,000
Office Supplies & Equipment	827	91	150	150
OT Wages	47,454	58,079	27,795	46,660
Pavement Markings	0	30,752	35,500	35,500
Permits	51	0	100	100
Professional Development	2,101	2,670	6,200	2,500
Professional Fees - Engineering & Environmental	851	0	1,000	1,000
PT Wages or other Remuneration	43,439	38,637	18,564	19,823
PT Wages or other Remuneration Related Expenses	6,902	5,761	3,563	3,802
Railway Maintenance & Upgrades	0	0	5,000	5,000
Road Maintenance Supplies	37,458	8,278	35,400	35,400
Shop Overhead	6,478	10,957	8,700	8,700
Sidewalk Repairs	0	793	5,000	5,000
Signage	11,775	14,788	14,500	14,500
Street Lights: Repairs and Hydro Expenses	17,637	19,307	14,850	17,000
Travel - Meals	75	0	350	350
Tree Maintenance Program	12,325	13,839	32,000	22,000

## 2026 Proposed Operating Budget - Detail

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Vehicle Maintenance	54,404	86,846	42,000	42,000
Vehicle Plates	7,271	0	6,595	7,271
Waste Removal	1,913	3,105	500	2,500
Winter Maintenance	296,842	269,223	250,000	281,200
WSIB	18,394	5,227	17,994	17,999
Expenditures Total	1,640,080	1,524,416	1,660,000	1,728,811
Revenues				
Asset Management	0	0	-10,000	-10,000
Public Works - Entrance Permit	-4,692	-2,746	-3,292	-3,139
Public Works - Municipal Street Naming	0	0	-1,000	-1,000
Public Works - Other Recoveries	-105,340	-1	-28,516	-23,000
Public Works - Oversize/Haul Route Permits	-928	-1,428	-476	-1,210
Public Works - Third Party Cost Recovery	-100	0	-100	-100
Revenues Total	-111,060	-4,175	-43,384	-38,449
Public Works Total	1,529,020	1,520,241	1,616,616	1,690,362

## Puslinch Community Centre

Puslinch Community Centre				
Expenditures				
Advertising	0	0	1,000	1,000
Cleaning, Maintenance & Supplies - Interior	4,513	4,147	6,500	5,500
Clothing, Safety Allowance	266	379	520	780
Communication (phone,fax,internet)	3,943	2,741	2,940	3,000
Contract Services	4,648	4,258	5,347	5,438
FT Wage Related Expenses	22,394	9,453	18,100	26,898
FT Wages	120,817	49,475	95,411	143,226
Fuel	827	0	0	868
Group Benefits	13,253	7,662	10,271	16,174
Heat	6,683	5,847	5,200	6,300
Hydro	13,002	13,963	11,600	13,000
Insurance	11,886	12,352	12,532	13,353
Kitchen Supplies & Equipment	1,492	1,409	1,500	1,500
Mileage	0	0	50	50
Office Supplies & Equipment	10	26	100	50
OT Wages	2,897	1,402	500	2,450
Outdoor Maintenance	2,246	130	4,000	3,000
Professional Development	486	0	0	500
PT Wages or other Remuneration	2,673	3,383	0	0
PT Wages or other Remuneration Related Expenses	362	546	0	0
Travel - Meals	6	0	50	50
Waste Removal	16,111	18,069	12,600	15,400
Water Protection	4,316	4,483	3,700	4,200
WSIB	4,065	-46	2,964	4,458
Expenditures Total	236,896	139,678	194,885	267,195
Revenues				
PCC - Hall - Commercial Rentals	0	0	-1,016	-1,016
PCC - Hall - Non-Prime	-20,682	-14,450	-21,047	-21,047
PCC - Hall - Prime	-19,859	-18,154	-34,739	-34,739
PCC - Kitchen Facility Rental - Non-Prime	-3,886	-2,015	-3,809	-3,809
PCC - Licensed Events Using Patio	-317	-219	-346	-346
PCC - Meeting Room	-9,009	-5,468	-11,378	-11,378

## 2026 Proposed Operating Budget - Detail

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PCC - Other Recoveries	-1,643	-134	-5,000	-5,000
Provincial Small Water Works Operating Grant	-5,171	0	-5,167	-5,803
Revenues Total	-60,568	-40,440	-82,502	-83,138
<u>Puslinch Community Centre Total</u>	<u>176,329</u>	<u>99,238</u>	<u>112,383</u>	<u>184,057</u>

Recreation and Community Wellness Advisory Committee				
Expenditures				
Mileage	0	0	50	50
Office Supplies & Equipment	18	132	100	100
Professional Development	0	0	500	500
PT Wages or other Remuneration	1,063	2,088	3,955	4,023
PT Wages or other Remuneration Related Expenses	47	36	0	0
Travel - Accomodations & Parking	0	0	200	200
Travel - Meals	0	0	50	50
Expenditures Total	1,128	2,256	4,855	4,923
Recreation and Community Wellness Advisory Committee Total	1,128	2,256	4,855	4,923

Source Water Protection				
Expenditures				
Contract Services	9,870	7,255	10,152	11,500
Expenditures Total	9,870	7,255	10,152	11,500
Revenues				
Source Water Protection - Other Recoveries	-20,005	-15,120	-20,520	-21,500
Revenues Total	-20,005	-15,120	-20,520	-21,500
Source Water Protection Total	-10,135	-7,865	-10,368	-10,000

Youth Advisory Committee				
Expenditures				
Mileage	0	0	50	50
Office Supplies & Equipment	274	0	250	200
Professional Development	408	100	428	428
Expenditures Total	683	100	728	678
Youth Advisory Committee Total	683	100	728	678
Grand Total	4,040,353	3,727,184	4,236,333	4,413,016

Row Labels	2024 Actuals	2025 Year to Date	2025 Budget	2026 Budget
Expenditures				
Administration	1,078,077	1,071,224	1,190,581	1,071,468
Building	704,157	672,814	843,940	838,713
By-law	404,376	270,969	353,178	315,052
Corporate	231,207	230,729	231,789	238,603
Council	147,201	153,589	176,185	179,221
Elections	1,883	1,883	15,633	75,027
Finance	713,268	585,766	629,790	728,663
Fire and Rescue	1,086,924	1,010,987	1,018,606	1,161,235
Heritage Advisory Committee	13,612	12,527	14,835	15,916
Library	9,098	13,913	8,400	8,900
Municipal Office	73,749	66,754	70,391	72,637
Optimist Recreation Centre	225,835	198,682	253,246	318,754
Parks	234,554	255,046	252,871	344,468
Planning	705,748	311,551	540,910	398,886
Planning and Development Advisory Committee	5,245	4,002	6,674	7,064
Public Works	1,640,080	1,524,416	1,660,000	1,728,811
Puslinch Community Centre	236,896	139,678	194,885	267,195
Recreation and Community Wellness Advisory Committee	1,128	2,256	4,855	4,923
Source Water Protection	9,870	7,255	10,152	11,500
Youth Advisory Committee	683	100	728	678
<b>Expenditures Total</b>	<b>7,523,591</b>	<b>6,534,142</b>	<b>7,477,649</b>	<b>7,787,713</b>

Revenues				
Administration	-21,748	-12,826	-26,259	-15,000
Building	-422,707	-509,641	-843,940	-838,713
By-law	-125,618	-175,540	-119,298	-116,400
Corporate	-1,843,189	-1,345,436	-1,530,879	-1,612,044
Elections	0	0	0	-55,000
Finance	-59,330	-60,468	-44,046	-64,278
Fire and Rescue	-129,634	-97,278	-123,232	-131,216
Heritage Advisory Committee	-6,218	-4,500	-8,600	-6,102
Library	-61,493	0	-4,000	-4,500
Municipal Office	-22,125	0	-21,117	-21,791
Optimist Recreation Centre	-75,749	-76,585	-74,991	-82,670
Parks	-22,777	-22,881	-22,361	-24,292
Planning	-501,015	-442,068	-276,187	-259,605
Public Works	-111,060	-4,175	-43,384	-38,449
Puslinch Community Centre	-60,568	-40,440	-82,502	-83,138
Source Water Protection	-20,005	-15,120	-20,520	-21,500
Revenues Total	-3,483,238	-2,806,957	-3,241,316	-3,374,698
Grand Total	4,040,353	3,727,184	4,236,333	4,413,016

# Puslinch - Operating Base Budget Increase

Budget Year	2026
Change Request Type	Operating Base Budget Increase
Change Request Stage	Create Request [Operating Base Budget Increase]
Publish Date	
Change Request	1 - Peer Review of Statements of Cultural Heritage Value or Interest
Department	Planning
Purpose of Expenditure	To retain a qualified peer reviewer to review Statements of Cultural Heritage Value or Interest prior to the designation of heritage properties, in response to changes introduced through Bill 23.
Need	The Township's Heritage Advisory Committee and staff have been directed to bring forward proposed designations for the 2026 Part II Priority Properties currently listed on the Township's Heritage Register. Under the legislative changes associated with Bill 23, any properties that remain listed on the Heritage Register but are not formally designated by January 1, 2027 will be automatically removed from the Register and will lose their interim protection from demolition.
Benefit of the Investment	This investment will help ensure that accurate, defensible Statements of Cultural Heritage Value or Interest are prepared to support the Heritage Designation By-laws that will be brought forward to Council for consideration.
Risk Assessment	Without a peer review of the Statements of Cultural Heritage Value or Interest, Council would be relying solely on the Heritage Advisory Committee and Township staff to prepare these documents. As the Township does not currently have in-house heritage expertise, this approach increases the risk of inaccuracies in the statements.
Furniture/Fixtures Required for new staff?	False
Computer Required for new staff?	False
Fleet Vehicle Required for new staff?	False
Net Operating Budget	-

## Operating Budget Details

GL Account	One-Time Cost	Position	Description	<u>2026 Budget</u>
Withdrawal				
Planning				
0013-3100R - Operating Carryforward	True		Proposed to be funded by 2025 surplus.	2,100
Total Planning				<u>2,100</u>
Total Withdrawal				2,100

# Puslinch - Operating Base Budget Increase

Contribution			
Planning			
0130-4305 - Professional Fees - Engineering & Environmental	True	Proposed to be funded by 2025 surplus.	2,100
Total Planning			<u>2,100</u>
Total Contribution			<u>2,100</u>
<b>Net Total</b>			<u><u>-</u></u>

# Puslinch - Operating Base Budget Increase

Budget Year	2026
Change Request Type	Operating Base Budget Increase
Change Request Stage	Create Request [Operating Base Budget Increase]
Publish Date	
Change Request	2 - Registration of Heritage Designation By-laws
Department	Planning
Purpose of Expenditure	To register Heritage Designation By-laws on title for each designated property, in accordance with the Ontario Heritage Act, R.S.O. 1990, c. O.18 (the Act).
Need	The Act requires that, once a Heritage Designation By-law comes into force and effect, it must be registered on title for the subject property. The Township is responsible for all costs associated with the registration of Heritage Designation By-laws on title.
Benefit of the Investment	Registering the Heritage Designation By-laws on title ensures compliance with the Act and formally notifies current and future property owners of the heritage designation.
Risk Assessment	Failure to register Heritage Designation By-laws on title would result in non-compliance with the Act and could undermine the legal validity and enforceability of the designation.
Furniture/Fixtures Required for new staff?	False
Computer Required for new staff?	False
Fleet Vehicle Required for new staff?	False
Net Operating Budget	-

## Operating Budget Details

GL Account	One-Time Cost	Position	Description	2026 Budget
Withdrawal				
Planning				
0013-3100R - Operating Carryforward	True		Proposed to be funded by 2025 surplus.	23,100
Total Planning				23,100
Total Withdrawal				23,100
Contribution				
Planning				
0130-4303 - Professional Fees - Legal	True		Proposed to be funded by 2025 surplus.	23,100
Total Planning				23,100
Total Contribution				23,100
<b>Net Total</b>				-

# Puslinch - Operating Base Budget Increase

Budget Year	2026
Change Request Type	Operating Base Budget Increase
Change Request Stage	Create Request [Operating Base Budget Increase]
Publish Date	
Change Request	3 - Township Economic Development and Community Events
Department	Administration
Purpose of Expenditure	To purchase supplies, refreshments, and rent activities for youth and families attending Township economic development and community events, including but not limited to the Mayor’s Breakfast and the Puslinch Community Showcase.
Need	This expenditure supports increased participation in the Township’s economic development and community events. Providing refreshments helps create a welcoming and social atmosphere, while appropriately resourced activities encourage participation across all age groups.
Benefit of the Investment	Funding for event supplies supports the delivery of high-quality, inclusive community events that foster engagement, connection, and well-being. This investment enables staff to plan effectively, respond to community needs, and create welcoming experiences that strengthen social connections and reinforce the Township’s commitment to vibrant, resident-focused recreation and wellness opportunities.
Risk Assessment	Without adequate funding for event supplies and activities, the Township may experience reduced participation and engagement at community events.
Furniture/Fixtures Required for new staff?	False
Computer Required for new staff?	False
Fleet Vehicle Required for new staff?	False
Net Operating Budget	(5,000)

**Operating Budget Details**

GL Account	One-Time Cost	Position	Description	2026 Budget
Contribution				
Administration				
0010-4307 - Events & Other	False			5,000
Total Administration				5,000
Total Contribution				5,000
<b>Net Total</b>				<b>(5,000)</b>

# Puslinch - Operating Base Budget Increase

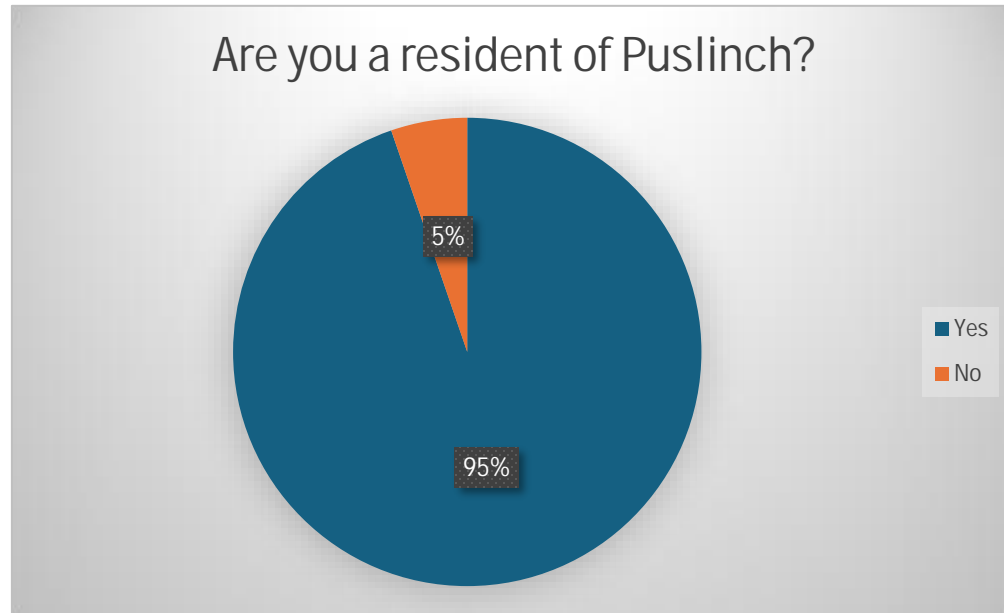
Budget Year	2026
Change Request Type	Operating Base Budget Increase
Change Request Stage	Create Request [Operating Base Budget Increase]
Publish Date	
Change Request	4 - Planning Act Training
Department	Planning
Purpose of Expenditure	To provide the Committee of Adjustment, Planning and Development Advisory Committee, and Council with training related to amendments to the Planning Act and associated policies. Delivering this training as a joint session for Council and Committees will promote consistency and a shared understanding of legislative requirements.
Need	It is essential that members of the Township's Committee of Adjustment and the Planning and Development Advisory Committee have a comprehensive understanding of their roles and responsibilities when making decisions on Minor Variance applications and providing comments on Zoning By-law Amendments for the Township.
Benefit of the Investment	This investment will ensure that Committee members and Council have a sufficient understanding of applicable legislation and policies, enabling informed decision-making and effective fulfillment of their respective mandates.
Risk Assessment	Without adequate training, there is an increased risk that decisions may not align with evolving legislative and policy requirements, potentially exposing the Township to liability through appeals to the Ontario Land Tribunal (OLT).
Furniture/Fixtures Required for new staff?	False
Computer Required for new staff?	False
Fleet Vehicle Required for new staff?	False
Net Operating Budget	(5,000)

## Operating Budget Details

GL Account	One-Time Cost	Position	Description	2026 Budget
Contribution				
Planning				
0130-4309 - Professional Development	False			5,000
Total Planning				5,000
Total Contribution				5,000
<b>Net Total</b>				<b>(5,000)</b>

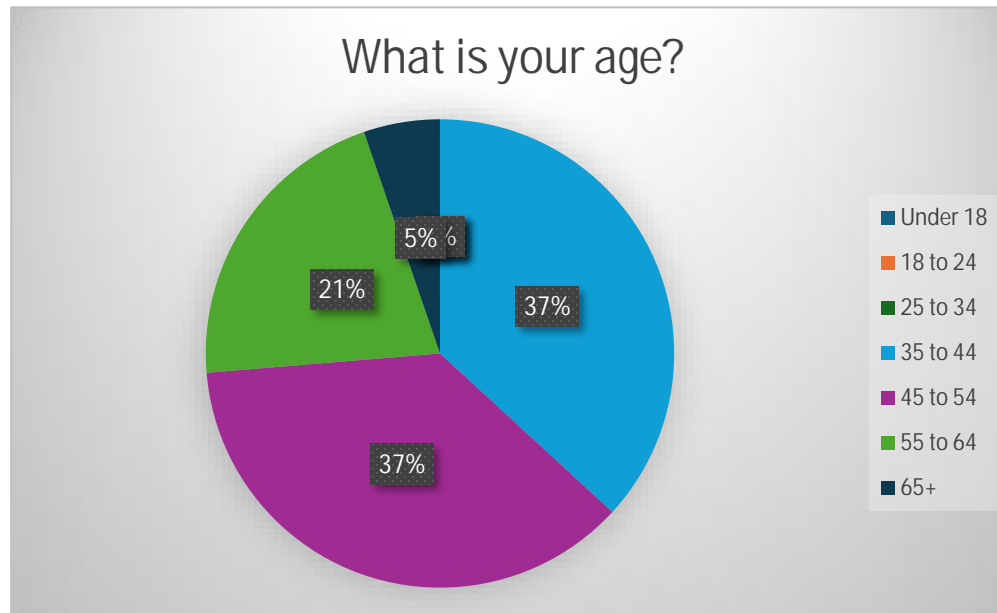
1. Are you a resident of Puslinch?

Yes	18
No	1



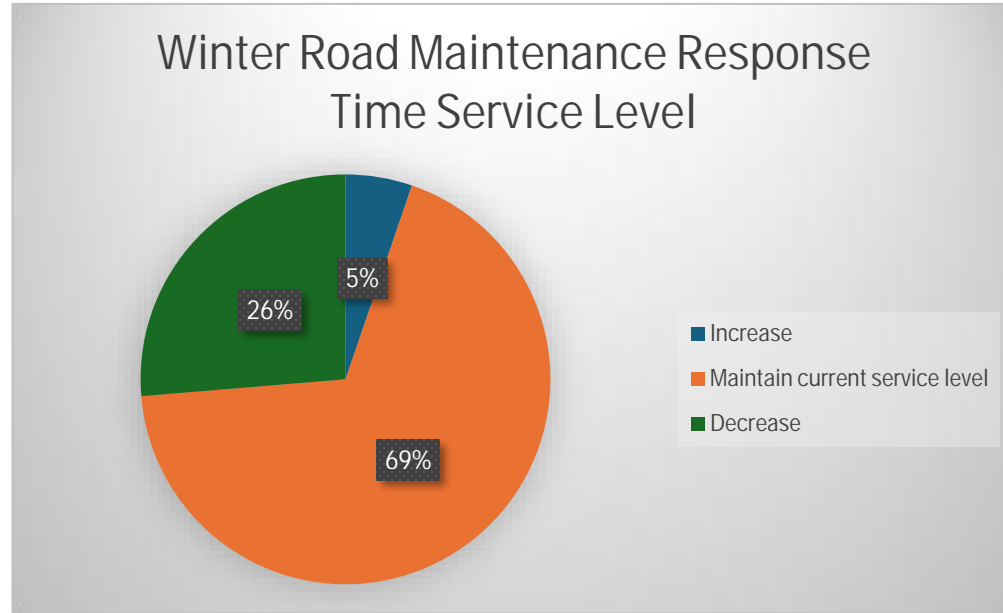
2. What is your age?

Under 18	0
18 to 24	0
25 to 34	0
35 to 44	7
45 to 54	7
55 to 64	4
65+	1



3. Winter Road Maintenance Response Time Service Level

Increase	1
Maintain current service level	13
Decrease	5

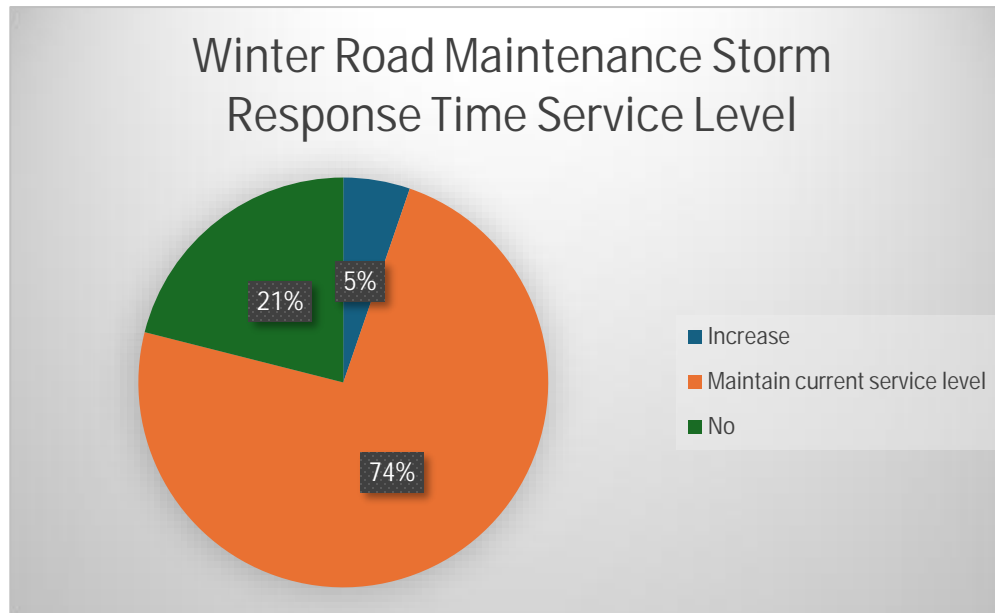


4. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased response time to winter road maintenance?

Yes	1
No	0

5. Winter Road Maintenance Storm Response Time Service Level

Increase	1
Maintain current service level	14
No	4

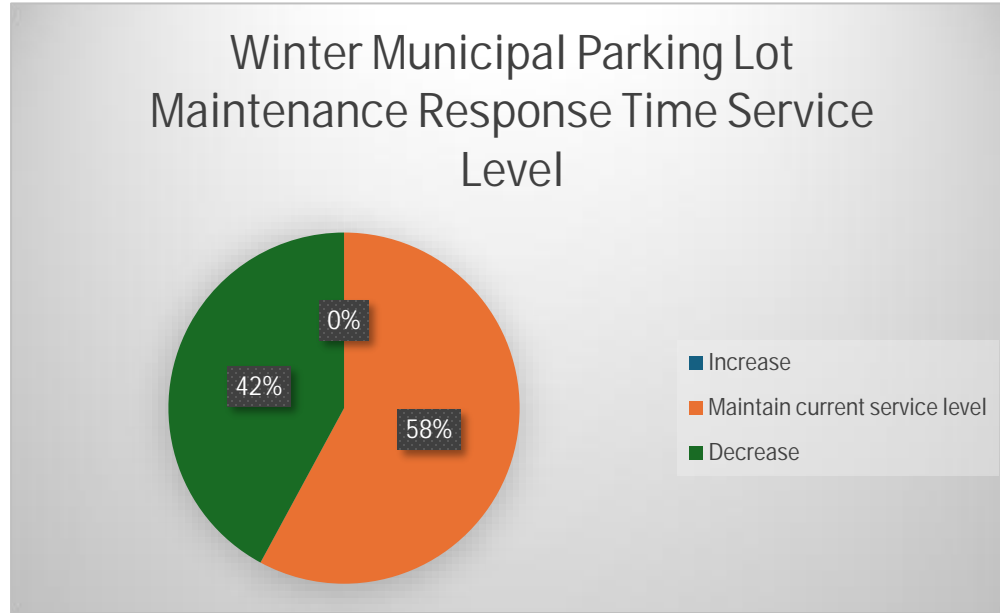


6. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased response time to winter road maintenance?

Yes	1
No	0

7. Winter Municipal Parking Lot Maintenance Response Time Service Level

Increase 0  
 Maintain current service level 11  
 Decrease 8

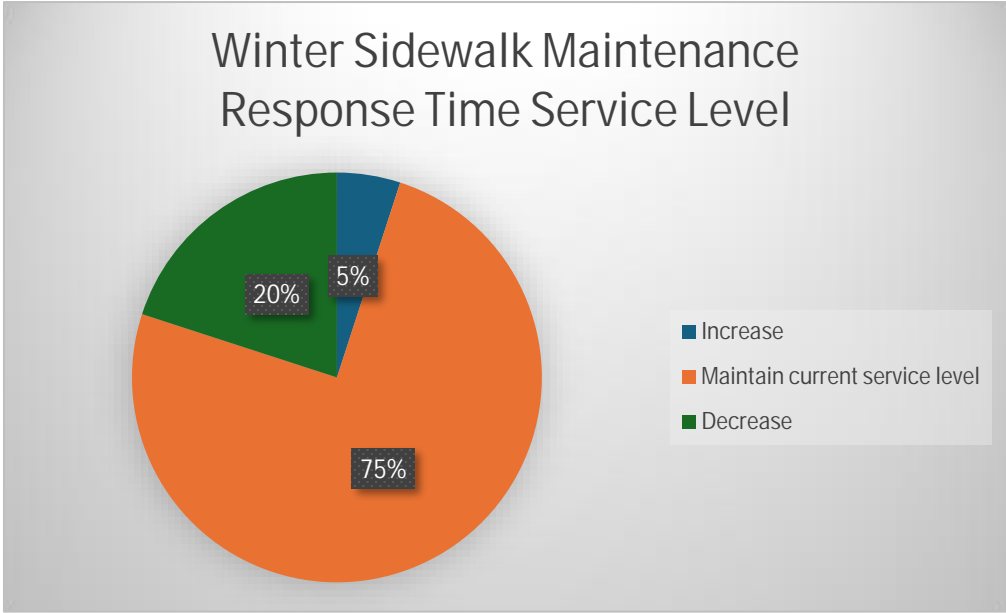


8. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased response time to winter road maintenance?

Yes 0  
 No 0

9. Winter Sidewalk Maintenance Response Time Service Level

Increase	1
Maintain current service level	15
Decrease	4

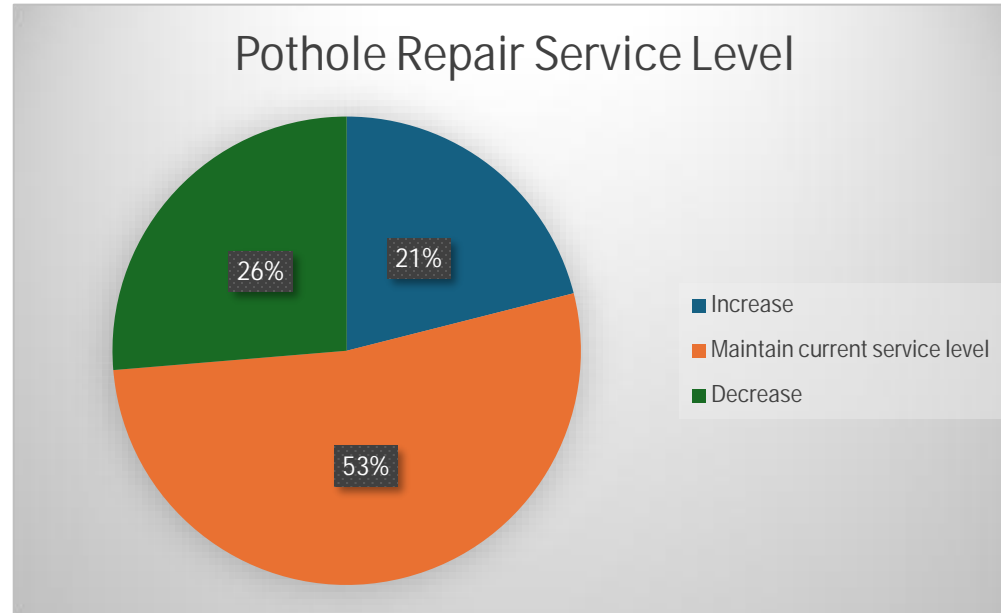


10. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased response time to winter road maintenance?

Yes	1
No	0

11. Pothole Repair Service Level

Increase 4  
Maintain current service level 10  
Decrease 5

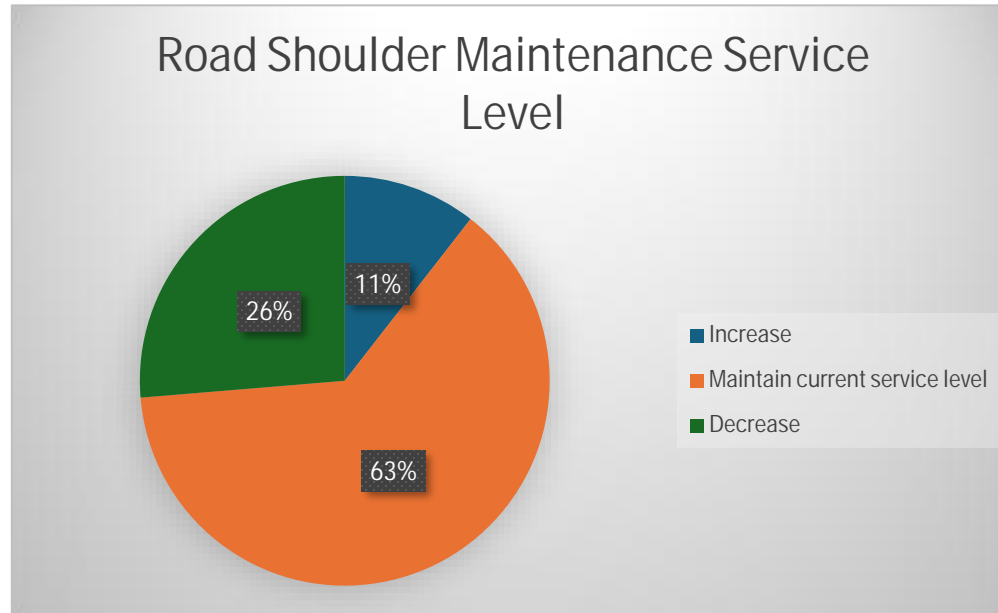


12. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased pothole repair on paved roads?

Yes 2  
No 2

13. Road Shoulder Maintenance Service Level

Increase	2
Maintain current service level	12
Decrease	5

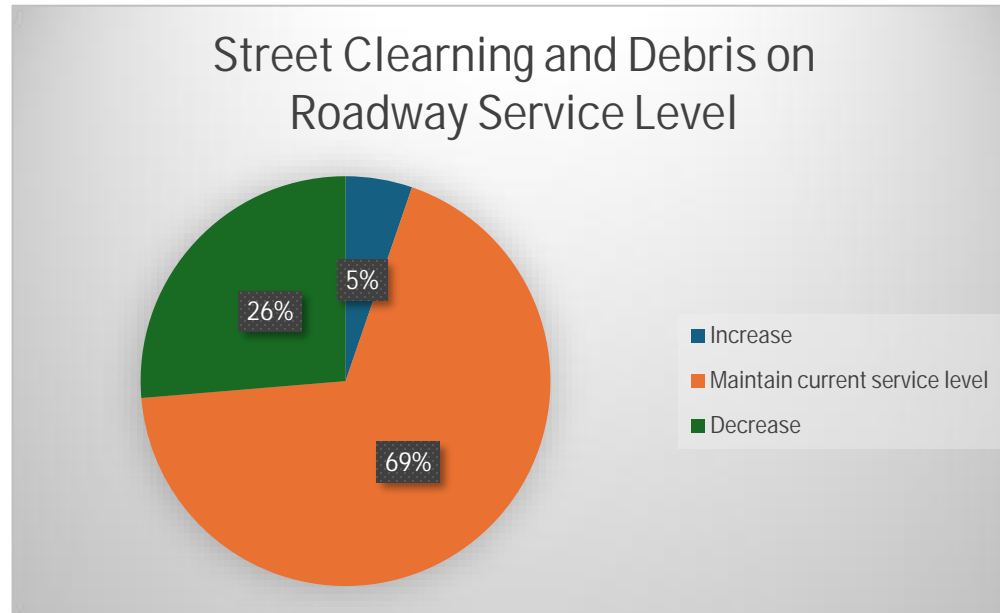


14. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased road shoulder maintenance?

Yes	1
No	1

15. Street Clearing and Debris on Roadway Service Level

Increase	1
Maintain current service level	13
Decrease	5

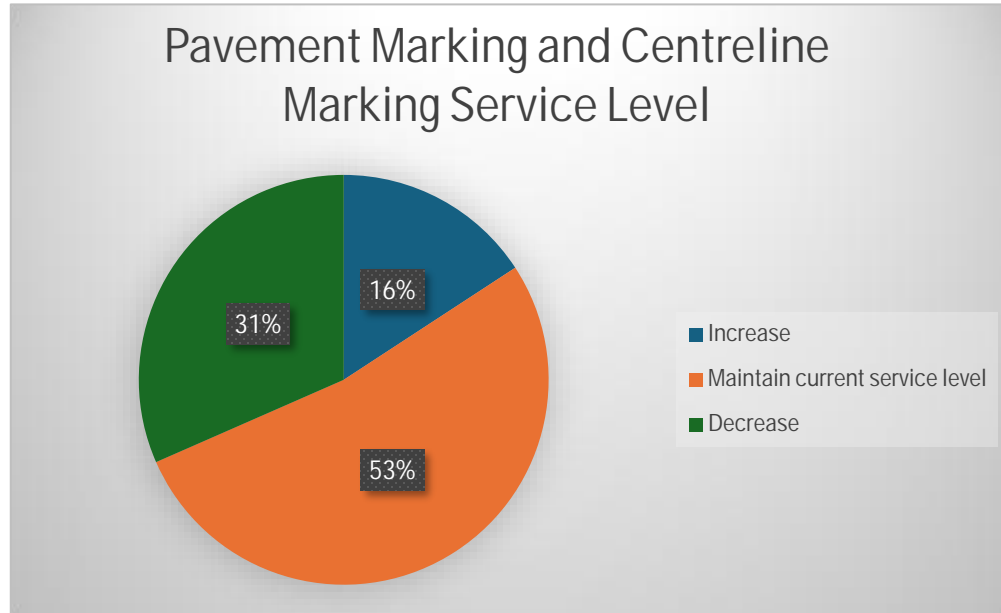


16. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased street cleaning and removal of debris from roadways?

Yes	1
No	1

17. Pavement Marking and Centreline Marking Service Level

Increase	3
Maintain current service level	10
Decrease	6



18. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased pavement marking and centreline marking?

Yes	3
No	0

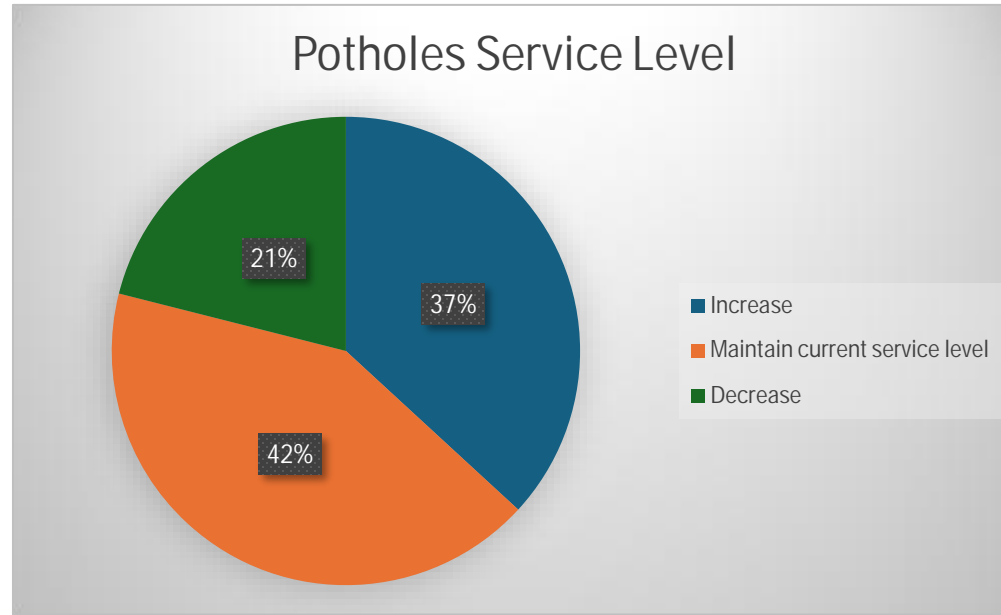
19. Potholes Service Level

Increase

Maintain current service level

Decrease

7  
8  
4



20. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased pothole repair on gravel roads?

Yes

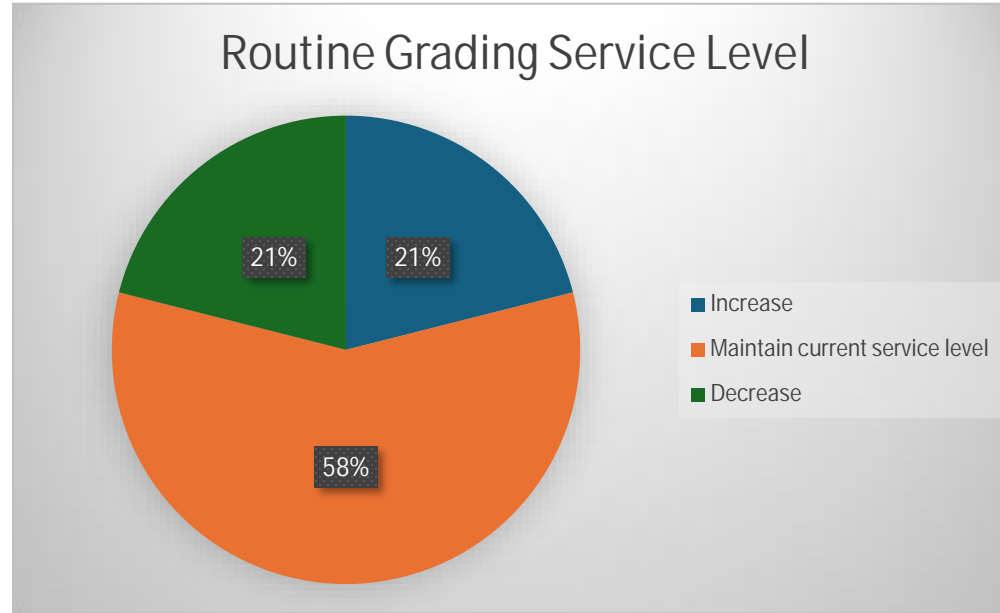
5

No

2

21. Routine Grading Service Level

Increase 4  
Maintain current service level 11  
Decrease 4



22. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased routine grading?

Yes 1  
No 3

23. Spot Grading Service Level

Increase

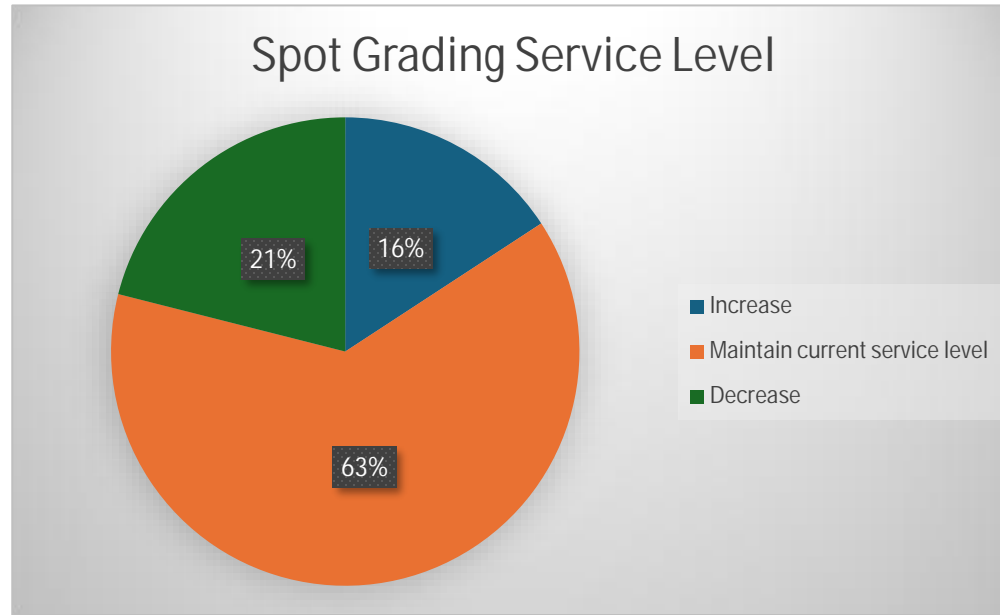
Maintain current service level

Decrease

3

12

4



24. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased spot grading?

Yes

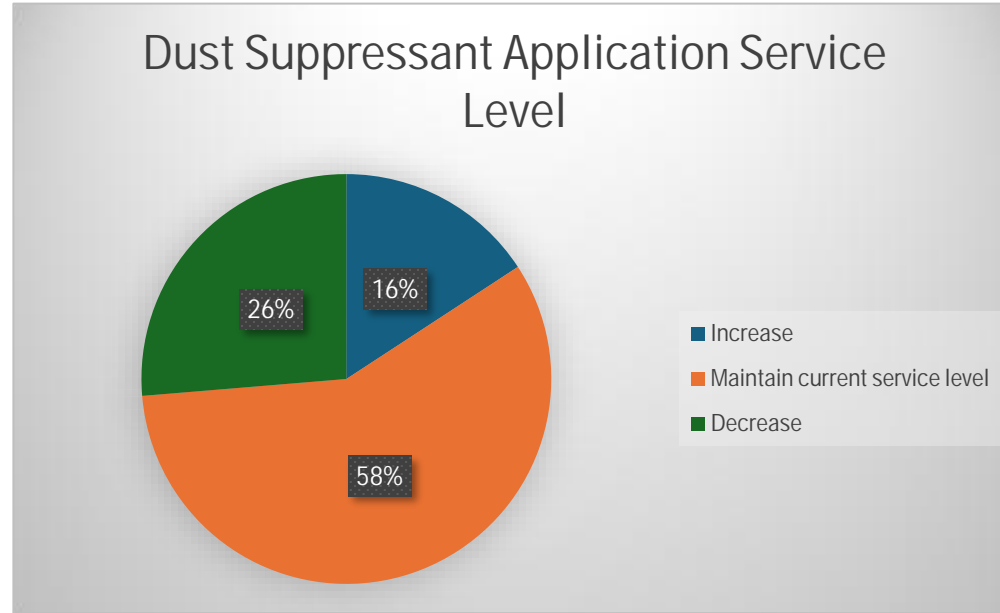
No

1

2

25. Dust Suppressant Application Service Level

Increase	3
Maintain current service level	11
Decrease	5

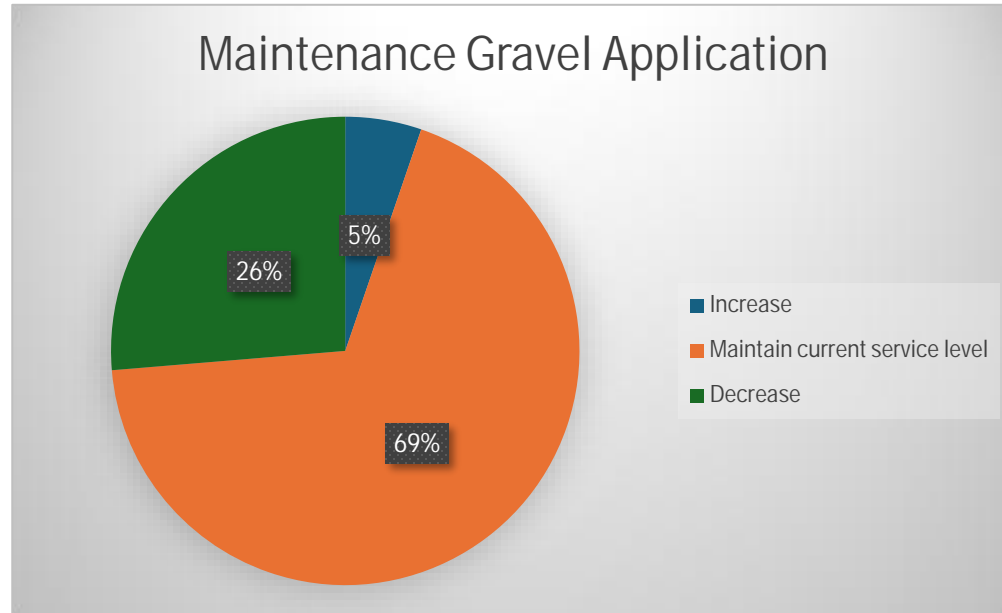


26. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased dust suppressant application?

Yes	2
No	1

27. Maintenance Gravel Application

Increase 1  
Maintain current service level 13  
Decrease 5

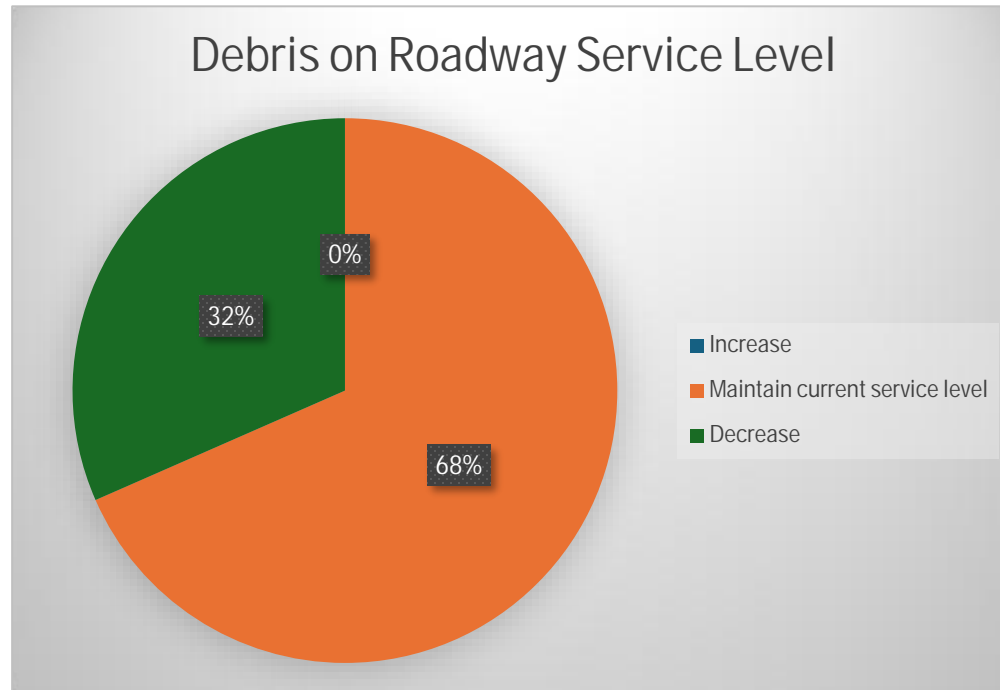


28. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased maintenance gravel application?

Yes 0  
No 1

29. Debris on Roadway Service Level

Increase 0  
Maintain current service level 13  
Decrease 6

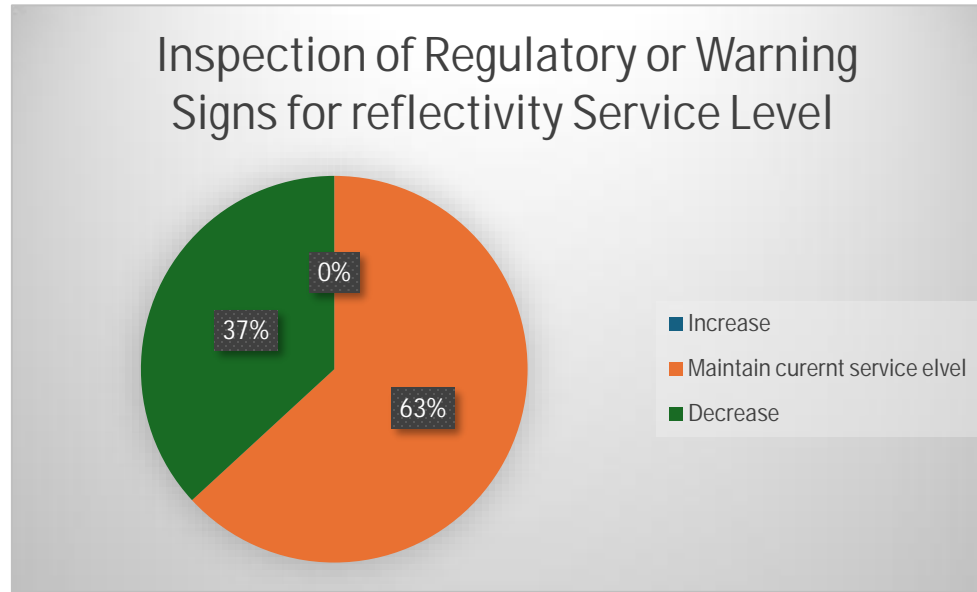


30. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased removal of debris from roadways?

Yes 0  
No 0

31. Inspection of Regulatory or Warning Signs for reflectivity Service Level

Increase	0
Maintain curent service elvel	12
Decrease	7

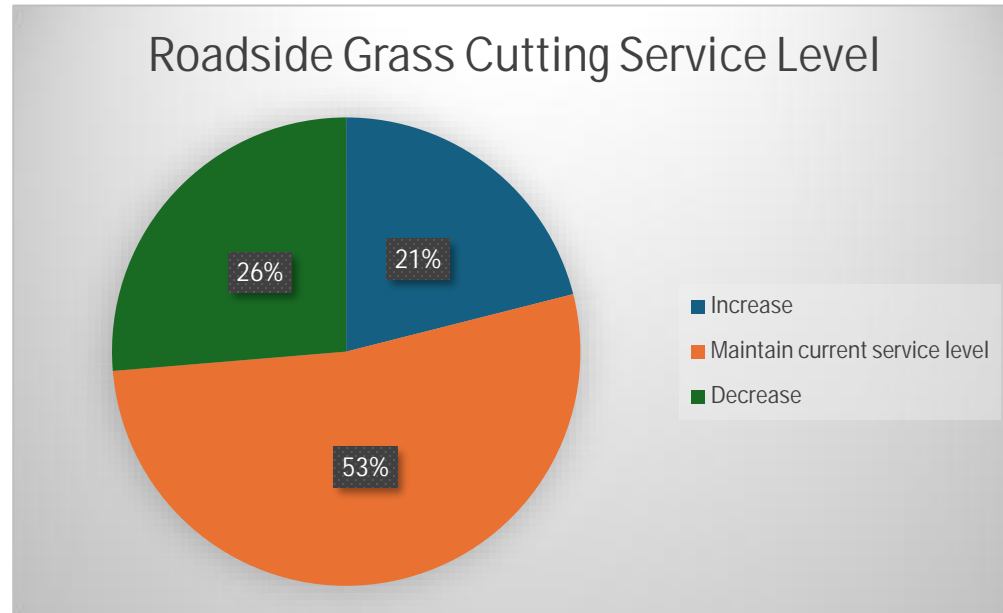


32. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased inspection of regulatory or warning signs?

Yes	0
No	0

33. Roadside Grass Cutting Service Level

Increase 4  
Maintain current service level 10  
Decrease 5

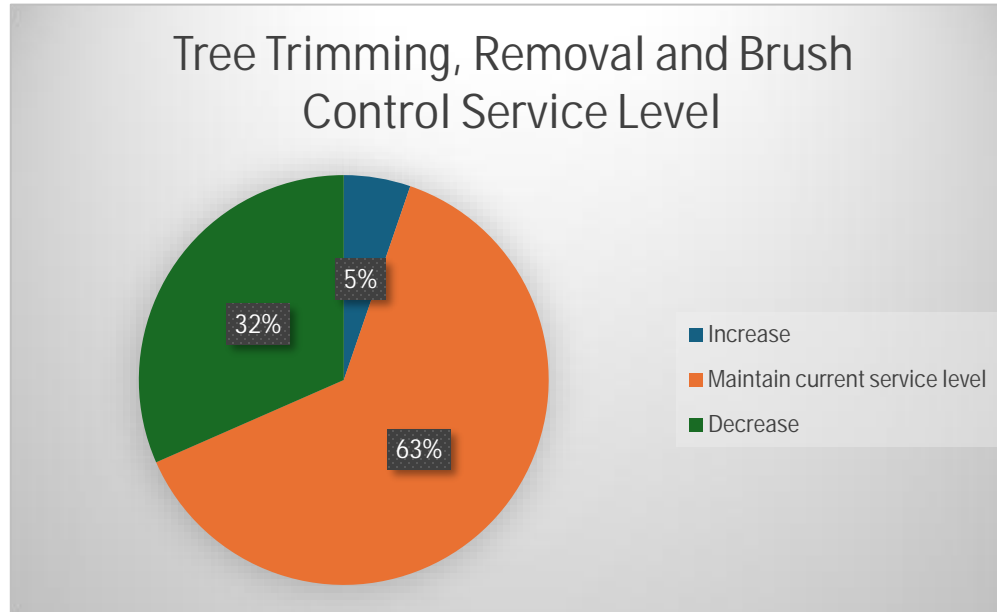


34. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased roadside grass cutting?

Yes 2  
No 2

35. Tree Trimming, Removal and Brush Control Service Level

Increase	1
Maintain current service level	12
Decrease	6

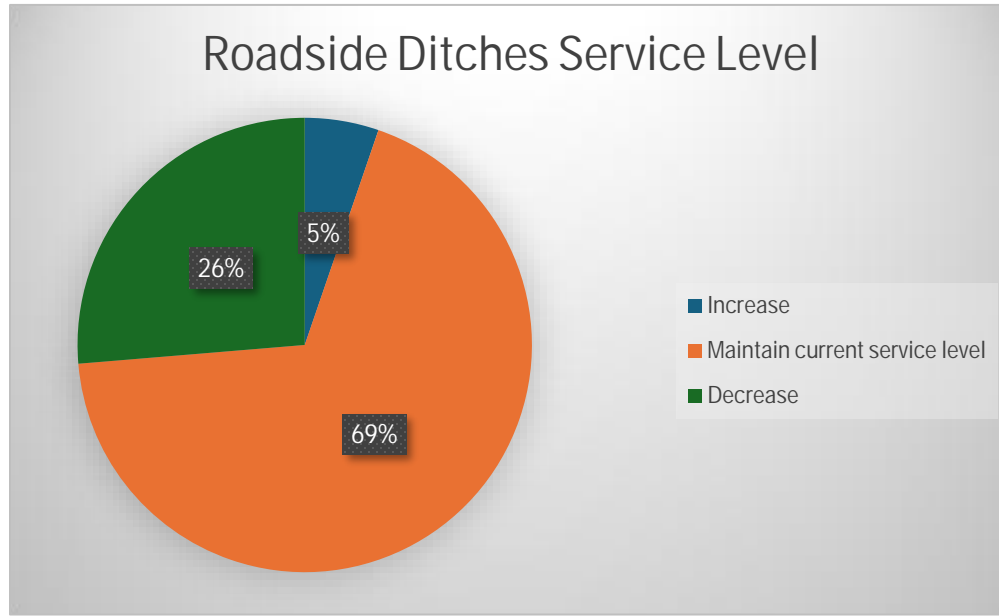


36. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased tree trimming, removal and brush control?

Yes	1
No	0

37. Roadside Ditches Service Level

Increase	1
Maintain current service level	13
Decrease	5



38. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased service of roadside ditches?

Yes	0
No	1

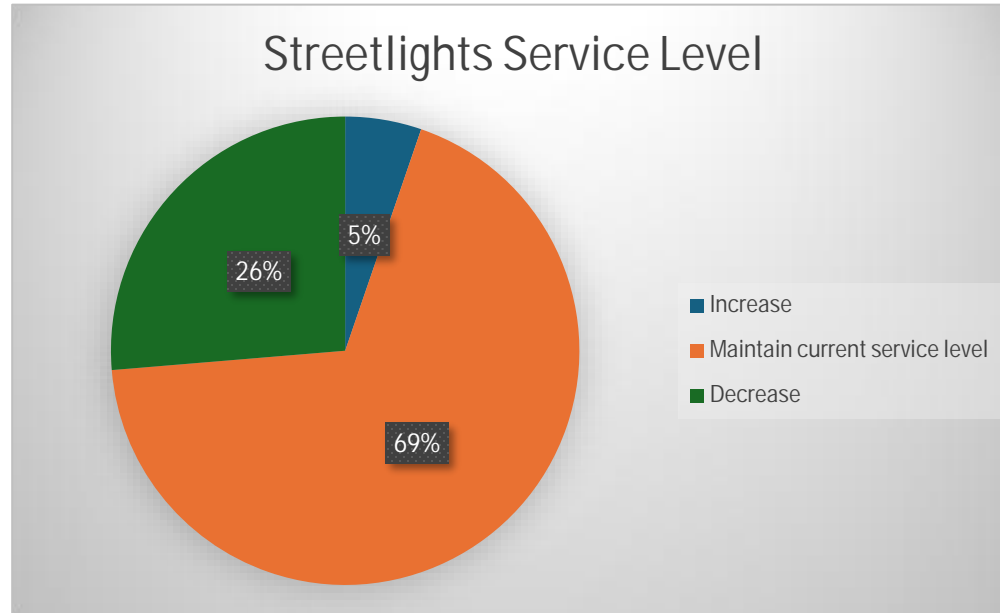
39. Streetlights Service Level

Increase

Maintain current service level

Decrease

1  
13  
5



40. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased service of streetlights?

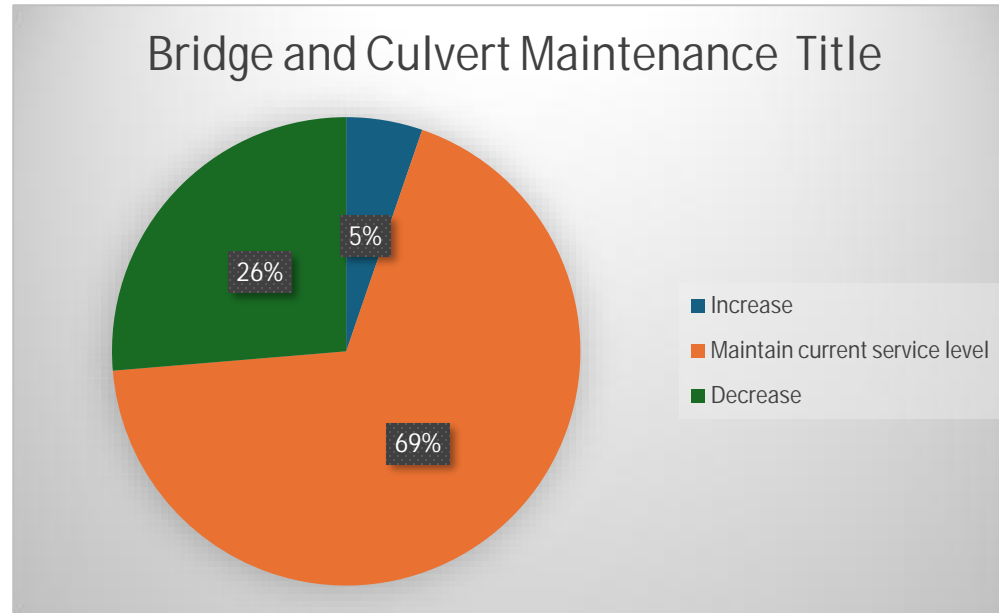
Yes

No

0  
1

41. Bridge and Culvert Maintenance

Increase	1
Maintain current service level	13
Decrease	5

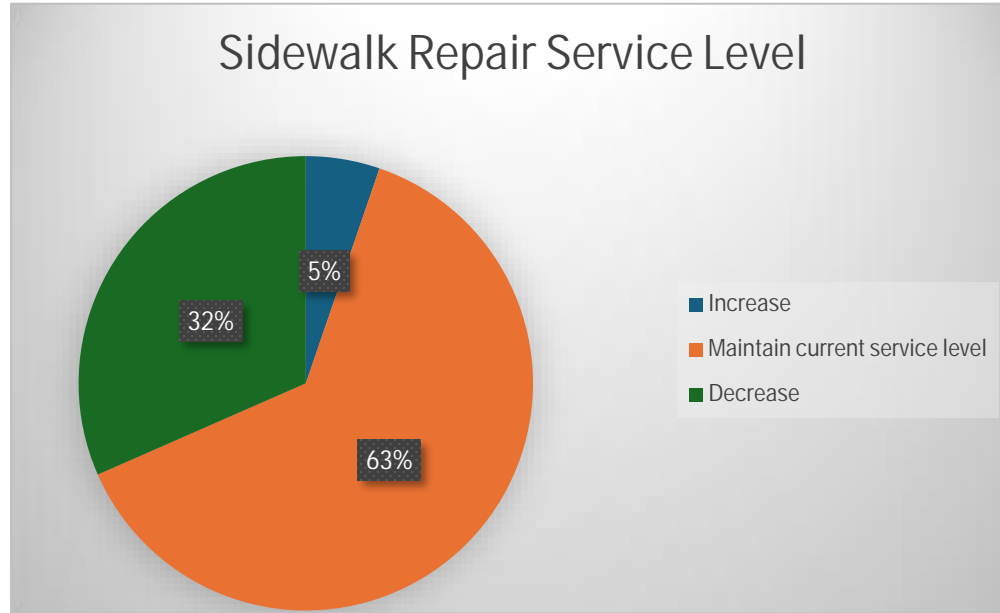


42. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased service of roadside ditches?

Yes	1
No	0

43. Sidewalk Repair Service Level

Increase 1  
Maintain current service level 12  
Decrease 6

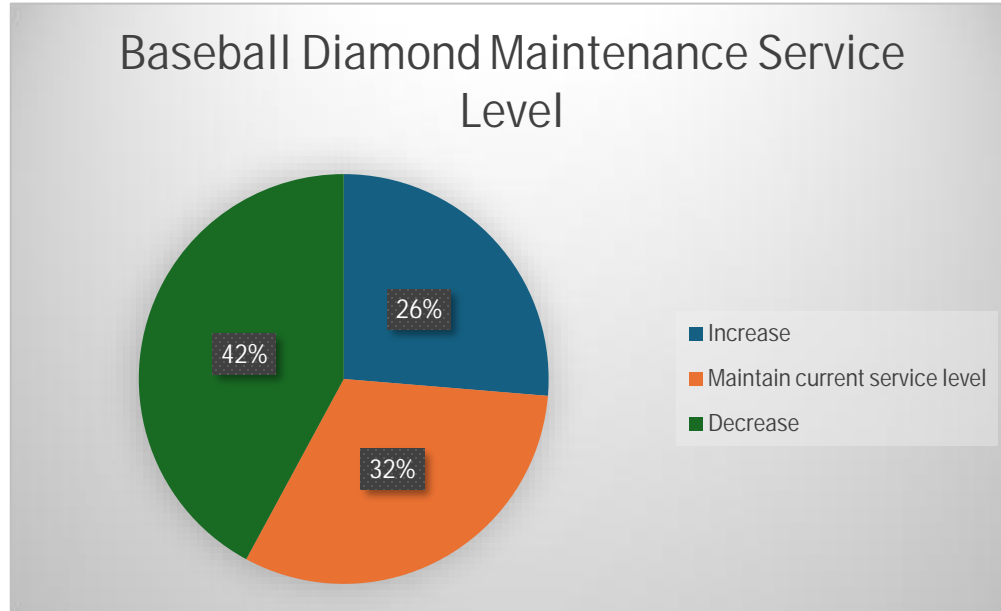


44. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased service of roadside ditches?

Yes 1  
No 0

45. Baseball Diamond Maintenance Service Level

Increase 5  
Maintain current service level 6  
Decrease 8



46. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased baseball diamond maintenance?

Yes 3  
No 2

47. Soccer Field Service Level

Increase

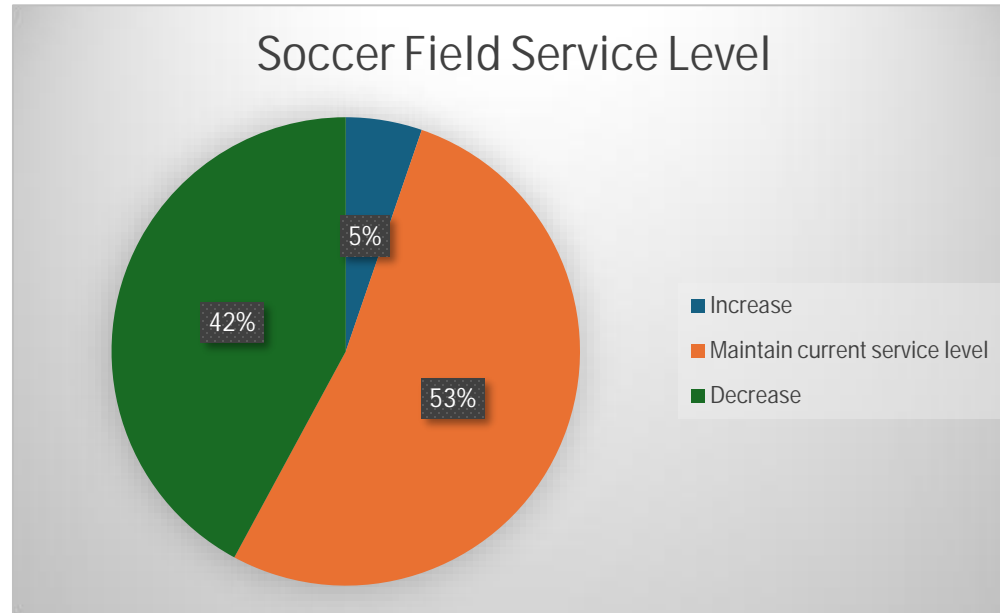
1

Maintain current service level

10

Decrease

8



48. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased soccer field maintenance?

Yes

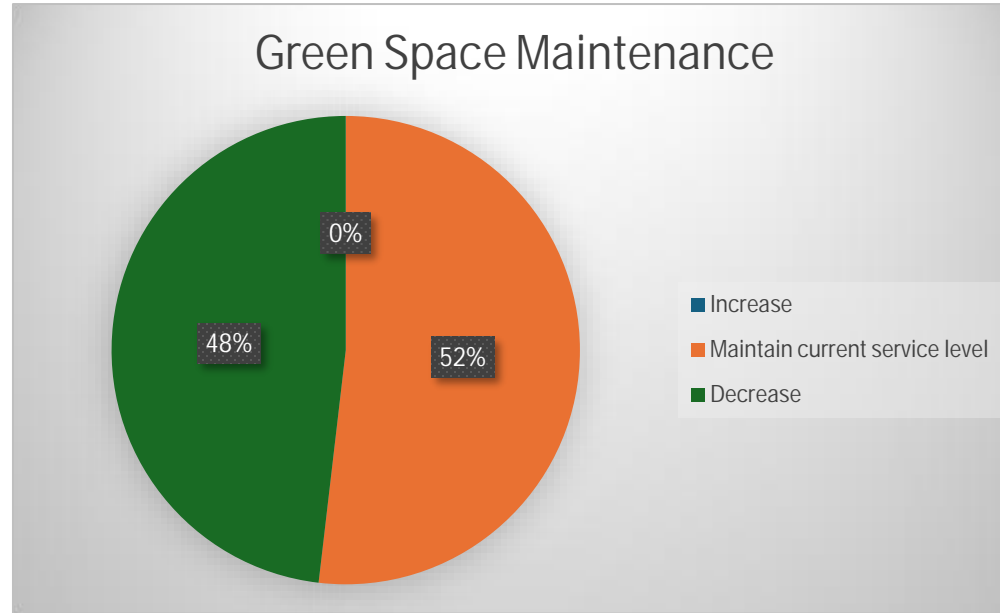
0

No

1

49. Green Space Maintenance

Increase	0
Maintain current service level	14
Decrease	13



50. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased soccer field maintenance?

Yes	0
No	0

51. Tennis Court Maintenance

Increase

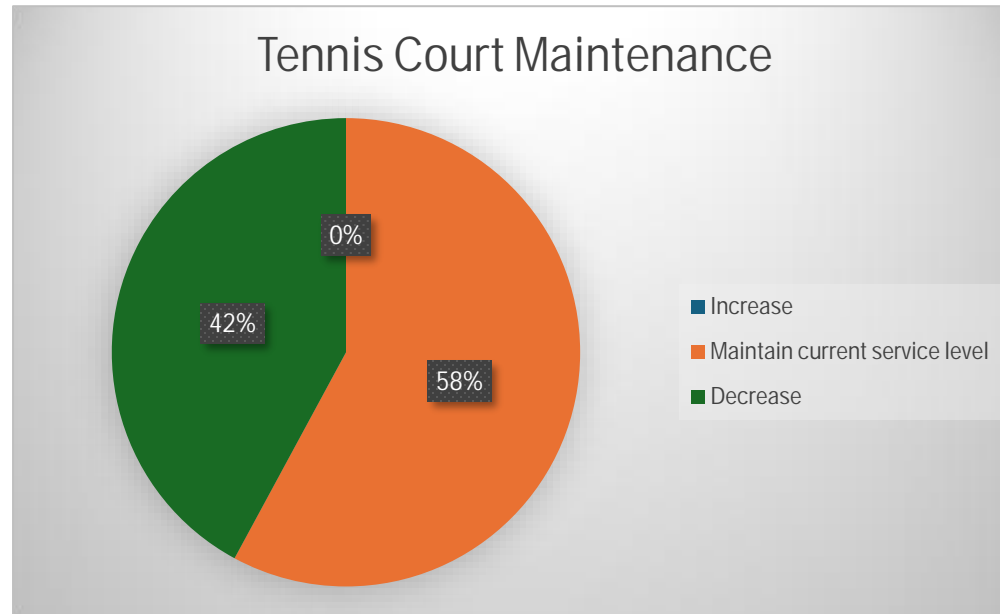
Maintain current service level

Decrease

0

11

8



52. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased tennis court maintenance?

Yes

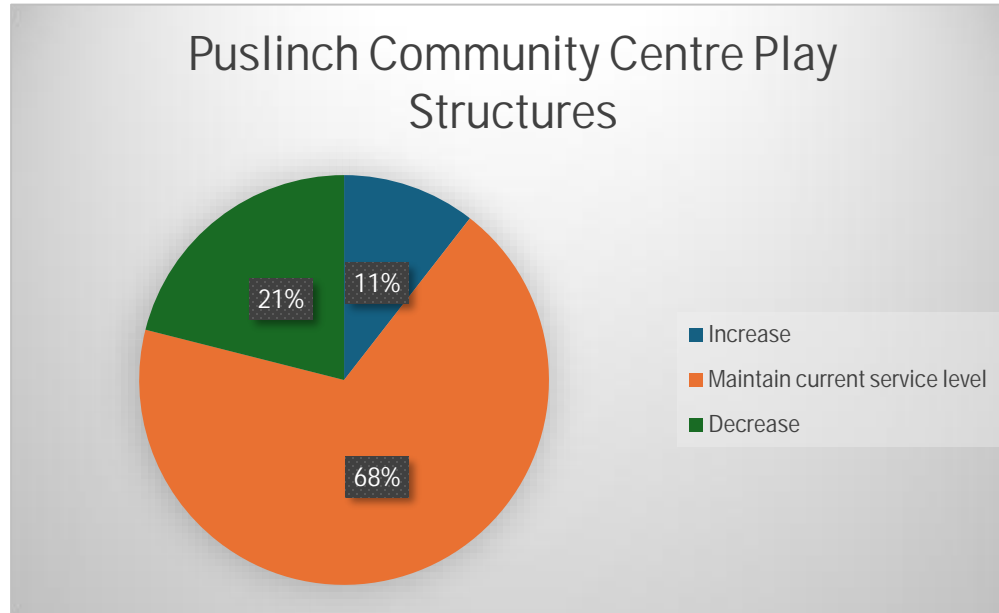
No

0

0

53. Puslinch Community Centre Play Structures

Increase	2
Maintain current service level	13
Decrease	4



54. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased play structure maintenance?

Yes	2
No	0

55. Boreham Park Play Structure

Increase

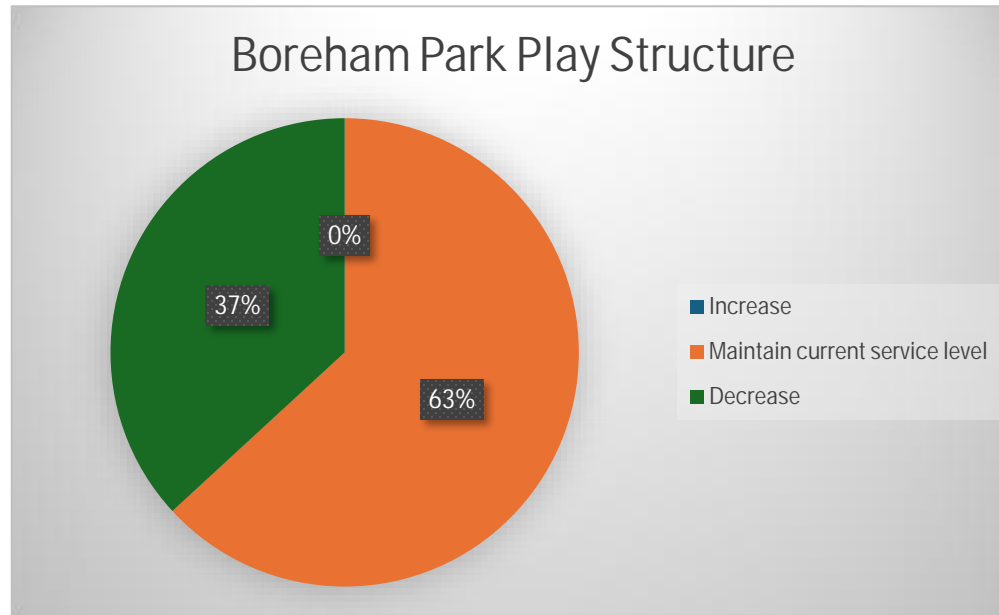
Maintain current service level

Decrease

0

12

7



56. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased play structure maintenance?

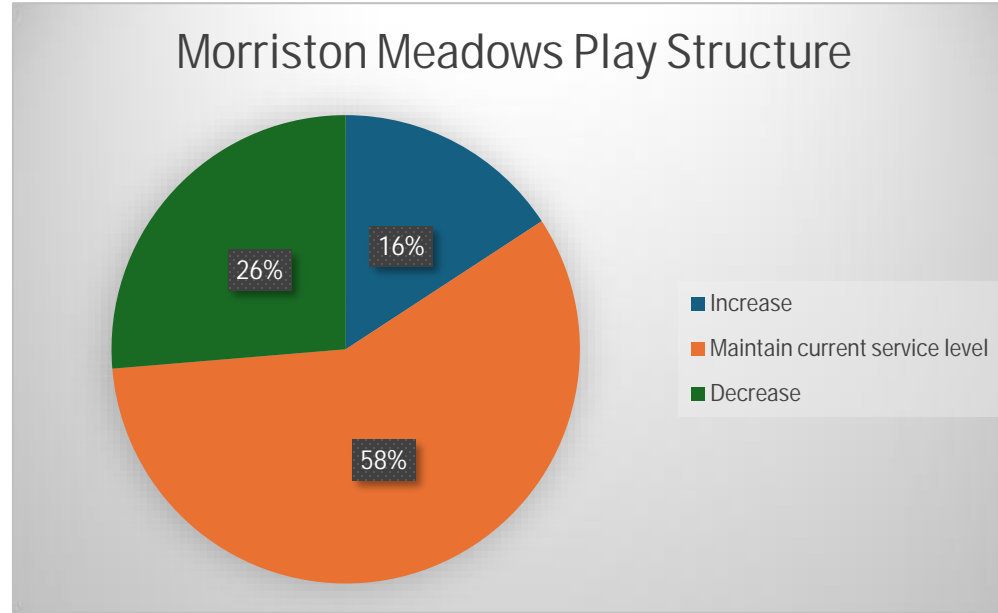
Yes

No

0

0

57. Morriston Meadows Play Structure  
Increase 3  
Maintain current service level 11  
Decrease 5

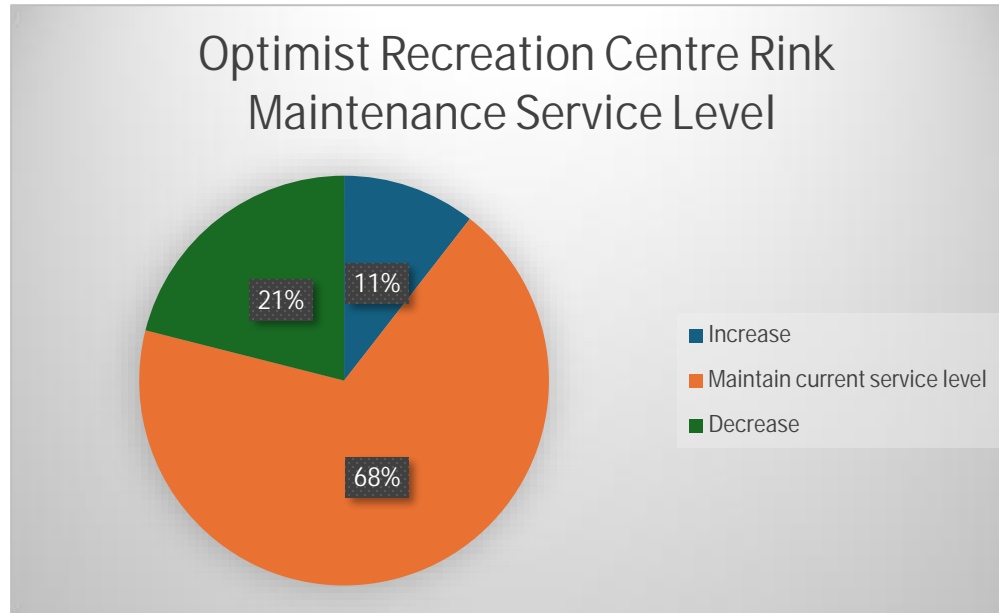


58. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased play structure maintenance?

Yes 3  
No 0

59. Optimist Recreation Centre Rink Maintenance Service Level

Increase	2
Maintain current service level	13
Decrease	4

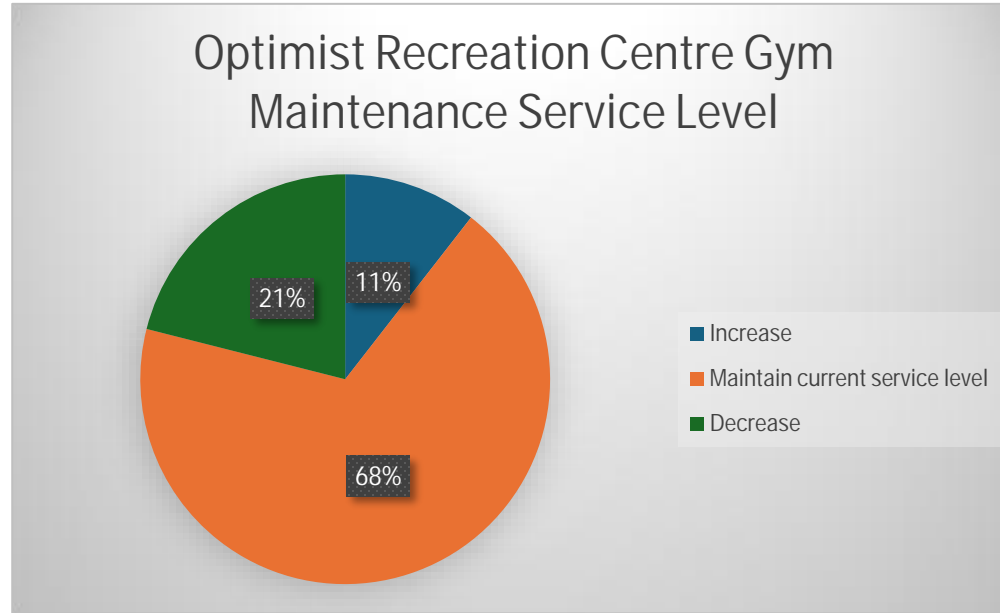


60. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased Optimist Recreation Centre Rink maintenance?

Yes	2
No	0

61. Optimist Recreation Centre Gym Maintenance Service Level

Increase 2  
 Maintain current service level 13  
 Decrease 4

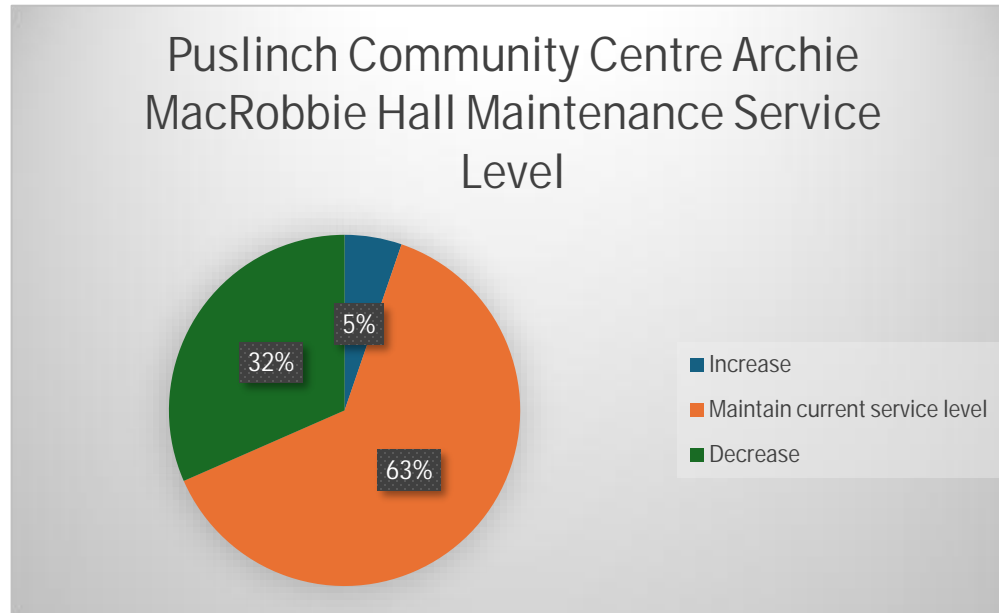


62. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased Optimist Recreation Centre Rink maintenance?

Yes 1  
 No 1

63. Puslinch Community Centre Archie MacRobbie Hall Maintenance Service Level

Increase	1
Maintain current service level	12
Decrease	6

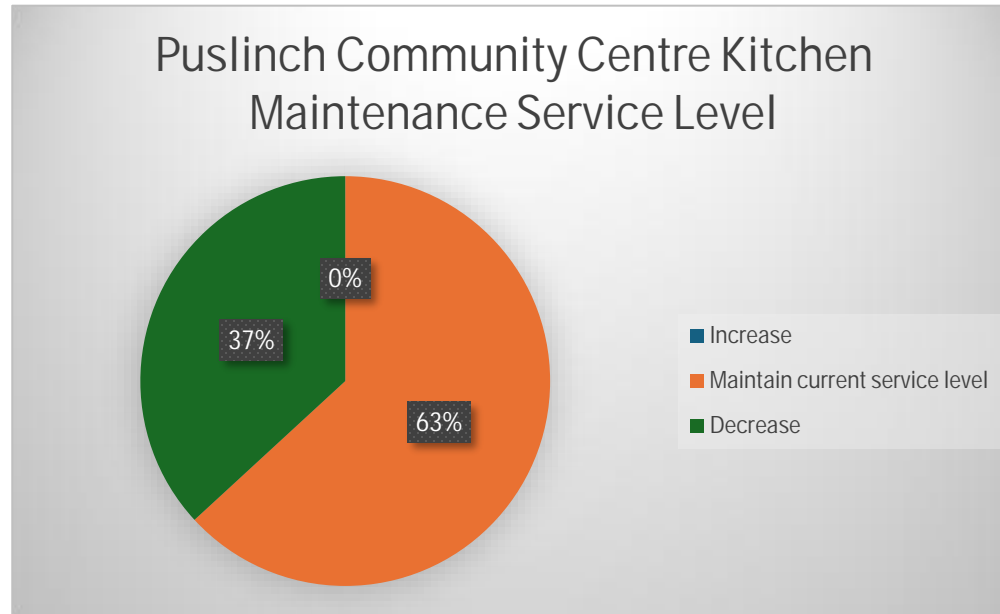


64. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased Archie MacRobbie Hall maintenance?

Yes	1
No	0

65. Puslinch Community Centre Kitchen Maintenance Service Level

Increase	0
Maintain current service level	12
Decrease	7

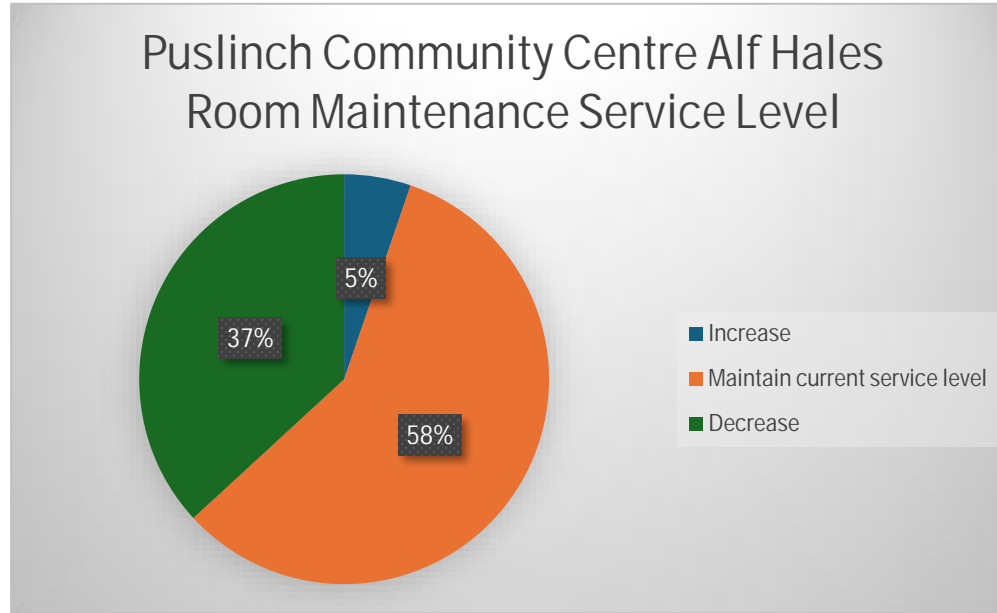


66. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased kitchen maintenance?

Yes	0
No	0

67. Puslinch Community Centre Alf Hales Room Maintenance Service Level

Increase 1  
 Maintain current service level 11  
 Decrease 7



68. Increases in service level require additional staff and equipment which would result in a tax levy increase. Would you still support an increase in the service level knowing that taxes would likely increase in order to provide increased Alf Hales Room maintenance?

Yes 1  
 No 0