



TOWNSHIP OF  
**PUSLINCH**  
EST. 1850

## REPORT FIN-2026-004

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TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: February 11, 2026

SUBJECT: 2025 Completed Capital Projects  
File: F05 BUD

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### **RECOMMENDATION**

**That Report FIN-2026-004 entitled 2025 Completed Capital Projects be received.**

#### **Purpose**

The purpose of this report is to provide Council with information regarding the Township's completed capital projects for 2025.

Projected balances in the Township's discretionary and restricted reserves for the period from 2025 to 2035 are addressed in Report FIN-2026-005.

#### **Background**

This report provides Council with oversight of completed capital projects and the status of budgeted capital projects as of December 31, 2025. The report also identifies the relationship between completed capital projects and the Township's discretionary and restricted reserve balances. Certain components of this report are required for the purposes of the Township's annual audit.

#### **Project Management, Engineering, and/or Consulting Costs as a Percentage of Total Project Costs**

Council directed staff to report on project management, engineering, and/or consulting costs as a percentage of total project costs for construction projects where the Township engaged third-party firms to provide project management, engineering design, and related services.

Table 1 summarizes these third-party costs as a percentage of total project costs for completed construction projects.

*Table 1: Project Management, Engineering, and/or Consulting Costs as a Percentage of Total Project Costs*

Project Description	Project Management, Engineering, and/or Consulting Costs	Total Costs	%
Concession 1/Leslie Road West - Concession 7 to Highway 6	\$53,477	\$385,593	14%
Gore Road - Valens Road to Lennon Road	\$39,269	\$391,079	10%
Leslie Road West - Victoria Road South to Watson Road South	\$38,916	\$347,805	11%
Puslinch-Flamborough Townline - Leslie Road West to Township Limits	\$4,026	\$82,187	5%
Winer Road - McLean Road to Nicholas Beaver Road	\$39,015	\$278,945	14%

### **Proceeds of Disposal**

Proceeds of \$2,500 from the 2025 sale of information technology hardware have been included as a funding source for computer equipment in Schedule A to this report.

### **Donations**

Donations of \$477 have been included as a funding source for the Electronic Sign Replacement and Killean School Bell Cairn projects in Schedule A to this report.

### **Budgeted Capital Expenditures Compared to Actual Capital Expenditures Incurred in 2025**

Schedule A to Report FIN-2026-004 provides a comparison of the approved 2025 capital budget and the actual capital expenditures incurred in 2025, including project surpluses and deficits.

The 2025 capital expenditures summarized in Schedule A were funded from the following sources:

- Discretionary reserves (e.g., Administrative Studies, Aggregate Levy, Asset Management, Building Surplus, Capital Carryforward, Corporate Information Technology)
- Grants (e.g., Rural Economic Development, Community Emergency Preparedness, Investing in Canada Infrastructure Program, Ontario Community Infrastructure Fund, Fire Protection Grant, County grants)
- Capital taxation levy
- Restricted reserves (e.g., Development Charges, Cash-in-Lieu of Parkland, Canada Community Building Fund)

## Financial Implications

Financial implications are addressed throughout this report.

## Applicable Legislation and Requirements

*Municipal Act, 2001*

## Engagement Opportunities

The Township has incorporated a number of engagement opportunities associated with the 2026 budget process, as outlined in Report FIN-2026-007.

## Attachments

Schedule A: 2025 Total Capital Expenditures

Respectfully submitted:	Contributors:	Reviewed by:
<b>Mary Hasan, Director of Finance/Treasurer</b>	<b>Mike Fowler, Director of Public Works and Capital Projects Management</b>  <b>Justine Brotherston, Director of Corporate Services/Municipal Clerk</b>  <b>Sarah Huether, Director of Community Services and Human Resources</b>  <b>Jamie MacNeil, Fire Chief</b>  <b>Andrew Hartholt, Chief Building Official</b>  <b>Michelle Cassar, Deputy Treasurer</b>  <b>Connie Smith, Financial Assistant</b>	<b>Courtenay Hoytfox, Chief Administrative Officer</b>

**Max Artuso, Asset  
Management and Capital  
Co-op Student**

Schedule A - 2025 Total Capital Expenditures

Department/Project	Total Budget	Actual	Diff
<b>Corporate</b>			
Computer Equipment	\$19,636	\$21,928	-\$2,292
County Road Diet through Aberfoyle Peer Review	\$20,000	\$0	\$20,000
401 and Highway 6 Project Review of Hotspots	\$13,537	\$318	\$13,219
Gravel Extraction Study	\$0	\$19,276	-\$19,276
Server and Network Infrastructure Replacement including Sharepoint Migration	\$16,949	\$1,593	\$15,356
Other Recommendations from 2023 IT Infrastructure and Services Audit	\$3,370	\$1,120	\$2,250
Revitalizing the Downtowns in Aberfoyle and Morriston	\$24,750	\$8,468	\$16,282
Tablets, GoPro, and OWL Cameras - Various Departments	\$11,698	\$11,860	-\$162
<b>Finance</b>			
Parkland Dedication By-law Amendment	\$19,322	\$0	\$19,322
Community Improvement Plan Amendment and Financial Incentives	\$25,000	\$8,468	\$16,532
Asset Management (AM) Plan and Policy Updates including the Implementation of the AM System	\$33,455	\$37,451	-\$3,996
Asset Management Software Implementation	\$59,977	\$0	\$59,977
Development Charges Study Update	\$15,264	\$0	\$15,264
Technical Guidelines for the Energy Conservation and Demand Management Plan	\$5,000	\$0	\$5,000
<b>Fire and Rescue</b>			
Structural Firefighter Gear	\$40,010	\$33,025	\$6,985
Pump 31 Truck	\$888,342	\$0	\$888,342
Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings	\$33,270	\$0	\$33,270
Diesel Exhaust System	\$68,507	\$69,010	-\$503
Fire Master Plan	\$30,000	\$50,151	-\$20,151
<b>Parks</b>			
Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre	\$0	\$2,444	-\$2,444
Boreham Park Safety Study	\$2,191	\$11,480	-\$9,289
Badenoch Storage Shed Replacement	\$20,000	\$3,995	\$16,005
Boreham Park New Chainlink Fence	\$10,000	\$13,865	-\$3,865
Puslinch Community Centre Senior Soccer Field Chain Link Fence Backstop	\$12,000	\$13,481	-\$1,481
Recreation and Parks Master Plan	\$30,000	\$0	\$30,000
Small Maintenance Tractor	\$40,000	\$40,000	\$0
<b>Planning</b>			
Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$31,758	\$32,527	-\$769
Development Standards Guidelines	\$30,000	\$29,219	\$781
Regionally Significant Economic Development Study Area Phase 2 (Residential)	\$60,000	\$0	\$60,000
<b>Public Works</b>			
Bridge and Culvert Inspections	\$15,000	\$10,633	\$4,367
Storm Sewer Inspections and Cleaning	\$10,000	\$0	\$10,000
Kerr Crescent - Stormwater Management Facility	\$600,000	\$0	\$600,000
CLI-ECA Application for Municipal Stormwater Management Systems	\$51,750	\$25,529	\$26,221
Concession 1/Leslie Road West - Concession 7 to Highway 6	\$435,635	\$385,593	\$50,042
Gore Road - Concession 7 to Lennon Road	\$160,597	\$150,897	\$9,700
Gore Road - Valens Road to Concession 7	\$255,623	\$240,183	\$15,440

Schedule A - 2025 Total Capital Expenditures

Department/Project	Total Budget	Actual	Diff
Hard-Surfacing Gravel Roads - Carter, Farnham, and Cooks Mill - Council Resolution No. 2024-219	\$47,500	\$0	\$47,500
Leslie Road West - Victoria Road South to Watson Road South	\$356,146	\$347,805	\$8,341
Pickup truck - 3/4 ton - Crew Cab	\$63,194	\$65,294	-\$2,100
Puslinch-Flamborough Townline - Leslie Road West to Township Limits	\$105,240	\$82,187	\$23,053
Radar Speed Signs (2) - Council Direction	\$14,000	\$10,690	\$3,310
Stormwater Management Pond Inspections	\$5,000	\$13,598	-\$8,598
Street Lights - Pole and Arm Inspections	\$20,000	\$0	\$20,000
Nicholas Beaver Road - Winer Road to Brock Road South	\$0	\$7,653	-\$7,653
Winer Road - McLean Road to Nicholas Beaver Road	\$297,984	\$278,945	\$19,039
<b>Municipal Office</b>			
Window and Door Replacement Program	\$100,000	\$0	\$100,000
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000
Convert Lighting to LED and Install Motion Sensors	\$17,420	\$0	\$17,420
Accessible Washroom Upgrades	\$100,000	\$0	\$100,000
Power Distribution Equipment (feeders, panels, main disconnect switch)	\$20,000	\$0	\$20,000
Replacement of UV Pure Water Treatment System	\$20,000	\$15,273	\$4,727
Municipal Administration and Operations Facility	\$600,000	\$0	\$600,000
Municipal Office HVAC and Other Upgrades	\$199,655	\$67,656	\$131,999
<b>By-law</b>			
Decibel Meter and Calibrator	\$8,358	\$0	\$8,358
<b>Optimist Recreation Centre</b>			
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000
Outdoor Rink Curtain Panels (2)	\$30,000	\$0	\$30,000
Rinkboard Replacement (Interior and Exterior)	\$200,000	\$203,871	-\$3,871
<b>Puslinch Community Centre</b>			
Window and Door Replacement Program	\$140,000	\$0	\$140,000
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000
Roof Inspection	\$5,000	\$695	\$4,305
Replacement of UV Pure Water Treatment System	\$20,000	\$5,636	\$14,364
Electronic Sign Replacement	\$37,950	\$13,483	\$24,467
Emergency Generator	\$170,000	\$99,075	\$70,925
Killeen School Bell Cairn	\$20,550	\$16,745	\$3,805
<b>Grand Total</b>	<b>\$5,705,637</b>	<b>\$2,451,121</b>	<b>\$3,254,516</b>
			<b>\$2,728,946</b>
			<b>\$525,570</b>

No design costs in 2025; construction to commence in 2026.

Capital carryforward

2025 design costs; construction to commence in 2026.

Capital carryforward

Capital carryforward

Capital carryforward

Operating carryforward: reallocated as presented in Report FIN-2026-002 at the January 21, 2026 Council Meeting.

Capital carryforward

Capital carryforward

Capital carryforward

Total capital carryforward projects

Total project surpluses