



REPORT FIN-2026-004

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

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

	Max Artuso, Asset Management and Capital Co-op Student	
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Schedule A - 2025 Total Capital Expenditures

Department/Project	Total Budget	Actual	Diff	
Corporate				
Computer Equipment	\$19,636	<u>\$21,928</u>	<u>-\$2,292</u>	
County Road Diet through Aberfoyle Peer Review	\$20,000	<u>\$0</u>	<u>\$20,000</u>	Capital carryforward
401 and Highway 6 Project Review of Hotspots	\$13,537	<u>\$318</u>	<u>\$13,219</u>	Capital carryforward
Gravel Extraction Study	\$0	<u>\$19,276</u>	<u>-\$19,276</u>	
Server and Network Infrastructure Replacement including Sharepoint Migration	\$16,949	<u>\$1,593</u>	<u>\$15,356</u>	
Other Recommendations from 2023 IT Infrastructure and Services Audit	\$3,370	<u>\$1,120</u>	<u>\$2,250</u>	
Revitalizing the Downtowns in Aberfoyle and Morriston	\$24,750	<u>\$8,468</u>	<u>\$16,282</u>	Capital carryforward
Tablets, GoPro, and OWL Cameras - Various Departments	\$11,698	<u>\$11,860</u>	<u>-\$162</u>	
Finance				
Parkland Dedication By-law Amendment	\$19,322	<u>\$0</u>	<u>\$19,322</u>	Capital carryforward
Community Improvement Plan Amendment and Financial Incentives	\$25,000	<u>\$8,468</u>	<u>\$16,532</u>	Capital carryforward
Asset Management (AM) Plan and Policy Updates including the Implementation of the AM System	\$33,455	<u>\$37,451</u>	<u>-\$3,996</u>	
Asset Management Software Implementation	\$59,977	<u>\$0</u>	<u>\$59,977</u>	Capital carryforward
Development Charges Study Update	\$15,264	<u>\$0</u>	<u>\$15,264</u>	
Technical Guidelines for the Energy Conservation and Demand Management Plan	\$5,000	<u>\$0</u>	<u>\$5,000</u>	Capital carryforward
Fire and Rescue				
Structural Firefighter Gear	\$40,010	<u>\$33,025</u>	<u>\$6,985</u>	
Pump 31 Truck	\$888,342	<u>\$0</u>	<u>\$888,342</u>	Capital carryforward
Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings	\$33,270	<u>\$0</u>	<u>\$33,270</u>	Capital carryforward
Diesel Exhaust System	\$68,507	<u>\$69,010</u>	<u>-\$503</u>	
Fire Master Plan	\$30,000	<u>\$50,151</u>	<u>-\$20,151</u>	Capital carryforward: \$30,000 in 2026 funding included in the budget.
Parks				
Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre	\$0	<u>\$2,444</u>	<u>-\$2,444</u>	
Boreham Park Safety Study	\$2,191	<u>\$11,480</u>	<u>-\$9,289</u>	
Badenoch Storage Shed Replacement	\$20,000	<u>\$3,995</u>	<u>\$16,005</u>	
Boreham Park New Chainlink Fence	\$10,000	<u>\$13,865</u>	<u>-\$3,865</u>	
Puslinch Community Centre Senior Soccer Field Chain Link Fence Backstop	\$12,000	<u>\$13,481</u>	<u>-\$1,481</u>	
Recreation and Parks Master Plan	\$30,000	<u>\$0</u>	<u>\$30,000</u>	Capital carryforward
Small Maintenance Tractor	\$40,000	<u>\$40,000</u>	<u>\$0</u>	
Planning				
Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$31,758	<u>\$32,527</u>	<u>-\$769</u>	
Development Standards Guidelines	\$30,000	<u>\$29,219</u>	<u>\$781</u>	Capital carryforward
Regionally Significant Economic Development Study Area Phase 2 (Residential)	\$60,000	<u>\$0</u>	<u>\$60,000</u>	
Public Works				
Bridge and Culvert Inspections	\$15,000	<u>\$10,633</u>	<u>\$4,367</u>	
Storm Sewer Inspections and Cleaning	\$10,000	<u>\$0</u>	<u>\$10,000</u>	Capital carryforward
Kerr Crescent - Stormwater Management Facility	\$600,000	<u>\$0</u>	<u>\$600,000</u>	Capital carryforward
CLI-ECA Application for Municipal Stormwater Management Systems	\$51,750	<u>\$25,529</u>	<u>\$26,221</u>	Capital carryforward
Concession 1/Leslie Road West - Concession 7 to Highway 6	\$435,635	<u>\$385,593</u>	<u>\$50,042</u>	
Gore Road - Concession 7 to Lennon Road	\$160,597	<u>\$150,897</u>	<u>\$9,700</u>	
Gore Road - Valens Road to Concession 7	\$255,623	<u>\$240,183</u>	<u>\$15,440</u>	

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	No design costs in 2025; construction to commence in 2026.
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	Capital carryforward 2025 design costs; construction to commence in 2026.
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	
Municipal Office				
Window and Door Replacement Program	\$100,000	\$0	\$100,000	Capital carryforward
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000	Capital carryforward
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	Capital carryforward
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	
By-law				
Decibel Meter and Calibrator	\$8,358	\$0	\$8,358	Operating carryforward: reallocated as presented in Report FIN-2026-002 at the January 21, 2026 Council Meeting.
Optimist Recreation Centre				
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000	Capital carryforward
Outdoor Rink Curtain Panels (2)	\$30,000	\$0	\$30,000	
Rinkboard Replacement (Interior and Exterior)	\$200,000	\$203,871	-\$3,871	
Puslinch Community Centre				
Window and Door Replacement Program	\$140,000	\$0	\$140,000	Capital carryforward
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	
Grand Total	\$5,705,637	\$2,451,121	\$3,254,516	
			\$2,728,946	Total capital carryforward projects
			\$525,570	Total project surpluses