



REPORT FIN-2026-005

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: Projected Balances in Discretionary and Restricted Reserves
File: F05 BUD

RECOMMENDATION

That Report FIN-2026-005 entitled Projected Balances in Discretionary and Restricted Reserves be received.

Purpose

The purpose of this report is to provide Council with information on the projected balances of the Township's discretionary and restricted reserves for the period from 2025 to 2035, based on the 2026 proposed capital budget and forecast and the operating budget.

Information regarding the Township's completed 2025 capital projects is provided in Report FIN-2026-004.

Background

This report provides Council with oversight of the projected balances of the Township's discretionary and restricted reserves from 2025 to 2035, based on the 2026 proposed capital budget and forecast and the operating budget. The report also links projected reserve balances to the Township's completed capital projects for 2025. Certain components of this report are required for the purposes of the Township's annual audit.

The Budget Development and Control Policy outlines the purpose and significance of discretionary and restricted reserves and includes a listing of the Township's approved operating and capital discretionary reserves.

Both discretionary and restricted reserves are considered as part of the annual operating and capital budget process and are key components of the Township's long-term financial planning. An analysis of reserve balances over the 2025 to 2035 period assists the Township in understanding required reserve contributions to support long-term needs and informs future service level discussions.

Financial Implications

Capital and Operating Carry-forward Balances

Table 1 provides a reconciliation of the Township's capital carry-forward balance as at December 31, 2025. Capital carry-forward projects are those approved in a prior year and funded through the tax levy or grant funding, with completion scheduled for 2026 or later years.

Table 1: Capital Carry-Forward Balance Reconciliation (as at December 31, 2025)

Project	Amount
Asset Management (AM) Software Implementation	\$59,977
Municipal Administration and Operations Facility	\$268,000
Enabling Accessibility funding for Accessible Washroom Upgrades	\$68,311
County Road Diet through Aberfoyle Peer Review	\$20,000
401 and Highway 6 Project Review of Hotspots	\$13,219
Community Improvement Plan Amendment and Financial Incentives	\$16,532
Parkland Dedication By-law Amendment	\$19,322
Total Capital Carry-Forward Balance (December 31, 2025)	\$465,362

Table 2 provides a reconciliation of the Township's operating carry-forward balance as at December 31, 2025. Operating carry-forward projects are approved expenditures funded through a prior-year tax levy, prior-year surplus, or grant funding already received, with expenditures planned in 2026.

Table 2: Operating Carry-Forward Balance Reconciliation (as at December 31, 2025)

Project	Amount
Additional One-Time 2025 Costs due to Staff Vacancies	\$53,339
Administration Engineering costs related to Source Water Protection - County Unfunded Costs	\$5,000
Noise Readings for Complaints on an As Needed Basis	\$58
Peer Review of Statements of Cultural Heritage Value or Interest	\$2,100
Registration of Heritage Designation By-laws	\$23,100
Mental Health Supports for Public Safety Personnel Grant Program	\$20,900
Total Operating Carry-Forward Balance (December 31, 2025)	\$104,497

Projected Balances in Discretionary and Restricted Reserves (2026 to 2035)

Schedule A provides the projected balances of each discretionary and restricted reserve for the period from 2026 to 2035 in a detailed format. Schedule B provides the same information in a summarized format.

Budgeted contributions to and withdrawals from discretionary reserves are based on the 2026 Capital Budget and Forecast and the Operating Budget. Budgeted contributions to restricted reserves are discussed further in this report, while budgeted withdrawals from restricted reserves are based on the 2026 Capital Budget and Forecast.

2025 Surplus Allocation

Schedule A includes an estimated 2025 surplus allocation of \$50K to the AM Discretionary Reserve, in accordance with Council Resolution No. 2019-347.

Clause 11 of the Budget Development and Control Policy provides guidance regarding the allocation of the General Corporate Surplus, summarized as follows:

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

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

Consistent with previous years, Township staff will report to Council in April 2026 on the surplus or deficit position as at December 31, 2025, based on the results of the 2025 audit. Should additional surplus funds be available, it is recommended that they be allocated to the AM Discretionary Reserve in accordance with Council Resolution No. 2019-347.

AM Discretionary Reserve

The Township's AM Program and Capital Budget and Forecast provide a structured framework to support long-term infrastructure planning. The 2026 Capital Budget and Forecast was developed with reference to the AM Plan, updated asset condition and replacement cost data (including the 2025 Ontario Structure Inspection Manual and refined 2025 road rehabilitation cost estimates), and incorporates Consumer Price Index (CPI) adjustments for major equipment replacements.

Asset replacement projects included in the Capital Budget and Forecast are funded from the AM Discretionary Reserve rather than the tax levy. As a result, increased contributions to the AM Discretionary Reserve are required to address the infrastructure funding gap identified in the AM Plan. Asset replacement projects eligible for funding from the Cash-in-Lieu of Parkland Restricted Reserve are financed from that reserve.

Table 3 compares the projected balances of the AM Discretionary Reserve and the Gravel Roads Improvement Discretionary Reserve to illustrate the overall funding available for AM planning.

Table 3: Projected Balances for the AM Discretionary Reserve and Gravel Roads Improvement Discretionary Reserve

Year	AM	Gravel Roads Improvement	Total
2026	\$3,875,844	\$77,050	\$3,952,894
2027	\$2,886,929	\$521,100	\$3,408,029
2028	\$3,425,626	\$12,850	\$3,438,476
2029	\$2,440,031	\$556,900	\$2,996,931
2030	\$2,210,391	\$1,150,950	\$3,361,341
2031	\$2,253,253	\$1,795,000	\$4,048,253
2032	\$3,378,015	\$2,489,050	\$5,867,065
2033	\$2,618,894	\$3,233,100	\$5,851,994
2034	\$3,734,589	\$4,027,150	\$7,761,739
2035	\$4,652,854	\$4,871,200	\$9,524,054

As outlined in Report FIN-2025-027, presented to Council on October 22, 2025, it was recommended that the minimum target balance for the AM Discretionary Reserve be increased to \$2.433 million and the maximum target balance be increased to \$4.865 million, with these targets adjusted annually based on the May-to-May CPI. The projected balances meet these targets from 2026 to 2029 and from 2032 to 2035.

Restricted Reserves

Projected contributions to restricted reserves are based on the following assumptions:

- Development Charges (DC) contributions are estimated at \$180K annually.
- Cash-in-Lieu of Parkland contributions are estimated at \$40.5K annually.

Based on discussions with County Planning staff in 2020, the number of projected consents included in the forecast is difficult to predict due to more restrictive Provincial policies and the limitation of one consent per eligible property since 2005. Accordingly, a conservative estimate of three consents per year has been used to project future Cash-in-Lieu of Parkland revenues.

Consistent with past practice, potential employment land development has not been included due to uncertainty regarding the timing of these more complex development proposals.

Under the *Planning Act*, the following provisions apply to Cash-in-Lieu of Parkland:

(15) All money received by the municipality under subsections (6), (6.0.1) and (14) and all money received on the sale of land under subsection (5), less any amount spent by the municipality out of its general funds in respect of the land, shall be paid into a special account and spent only for the acquisition of land to be used for park or other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purposes.

All Township road projects are eligible for DC funding at a rate of 13.6%, in accordance with the Township's 2024 DC Study. A municipality may maintain a negative balance in a DC restricted reserve only where it can reasonably demonstrate that sufficient DC revenues will be generated in future years to offset the deficit. When considered in aggregate across all Township service areas (including POA and By-law Enforcement, Growth-Related Studies, Fire Protection Services, Parks and Recreation Services, and Services Related to a Highway), the Township's DC reserves maintain a healthy overall positive balance.

Table 4 summarizes restricted reserve contributions from 2019 to 2028.

Table 4: Restricted Reserve Contributions

	Cash-in-Lieu of Parkland	DC's	Canada Fund Note D	Community-Building
2019	\$190K	\$256K	\$446K (includes top-up funding)	
2020	\$203K	\$754K Note B	\$223K	
2021	\$304K	\$318K	\$456K (includes top-up funding)	
2022	\$256K	\$190K	\$233K	
2023	\$1.1M Note A	\$1.6M Note C	\$243K	
2024	\$292K	\$134K	\$250K	
2025 (year to date)	\$94.5K	\$85K	\$260K	
2026	Unknown	Unknown	\$260K	
2027	Unknown	Unknown	\$271K	
2028	Unknown	Unknown	\$271K	

Note A: approximately 90% of this amount was collected as Cash-in-Lieu of Parkland from a significant non-residential development.

Note B: approximately 72% of this amount was collected as DC's from a developer that entered into a DC credit agreement with the Township in 2012.

Note C: approximately 96% of this amount was collected as DC's from a significant non-residential development.

Note D: Canada Community-Building Fund contributions are based on the agreement between the Township and the Association of Municipalities of Ontario effective April 1, 2024. The Township was notified on December 7, 2023 of its estimated 2024 to 2028 allocations.

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 – Discretionary and Restricted Reserves: Projected Balances from 2026 to 2035 (Detail)

Schedule B – Discretionary and Restricted Reserves – Projected Balances from 2026 to 2035 (Summary)

Respectfully submitted:

Mary Hasan
Director of Finance/Treasurer

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
Fire Protection Services	GL Account	0043-2478R - Fire Protection Services				Feb 05, 2026 02:08 PM (EST)		Restricted Reserves - Development Charges		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	1,353,262	1,177,433	1,213,600	1,249,767	1,285,934	1,322,101	1,358,268	1,394,435	1,012,602	1,048,769
Additional Requirements										
Capital Carryforward Projects	(201,896)	-	-	-	-	-	-	-	-	-
Contributions	36,167	36,167	36,167	36,167	36,167	36,167	36,167	36,167	36,167	36,167
Total Additional Requirements	(165,729)	36,167	36,167	36,167	36,167	36,167	36,167	36,167	36,167	36,167
Capital Funding Source										
2026-001-On Scene Decontamination Kits	(5,100)	-	-	-	-	-	-	-	-	-
2026-026-Structural Firefighter Gear - Auxiliary Firefighter Reserve Program	(5,000)	-	-	-	-	-	-	-	-	-
2033-009-Aerial (Ladder) Truck	-	-	-	-	-	-	-	(418,000)	-	-
Total Capital Funding Source	(10,100)	-	-	-	-	-	-	(418,000)	-	-
Closing Balance	1,177,433	1,213,600	1,249,767	1,285,934	1,322,101	1,358,268	1,394,435	1,012,602	1,048,769	1,084,936

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Growth-Related Studies	GL Account	0043-2479R - Growth-Related Studies	Feb 05, 2026 02:08 PM (EST)				Restricted Reserves - Development Charges			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	13,314	(93,148)	(119,659)	(200,395)	(259,719)	(241,230)	(228,469)	(234,980)	(216,491)	(238,386)
Additional Requirements										
Capital Carryforward Projects	(19,175)	-	-	-	-	-	-	-	-	-
Contributions	18,489	18,489	18,489	18,489	18,489	18,489	18,489	18,489	18,489	18,489
Total Additional Requirements	(686)	18,489	18,489	18,489	18,489	18,489	18,489	18,489	18,489	18,489
Capital Funding Source										
2024-001-Asset Management (AM) Plan and Policy Updates	(3,776)	-	-	-	-	(4,154)	-	-	-	-
2026-015-Recreation and Parks Master Plan	(18,000)	-	-	-	-	-	-	-	-	-
2026-016-Fire Master Plan	(18,000)	-	-	-	-	-	-	-	-	-
2026-022-Transportation Master Plan	(66,000)	-	-	-	-	-	-	-	-	-
2027-004-Comprehensive By-law Enforcement Legislative Review	-	(25,000)	-	-	-	-	(25,000)	-	-	-
2027-017-Development Charges Study Update	-	(20,000)	-	-	-	-	-	-	-	-
2028-021-Comprehensive Zoning By-law Update	-	-	(31,725)	-	-	-	-	-	-	-
2028-022-Development of a Township Official Plan	-	-	(67,500)	(67,500)	-	-	-	-	-	-
2029-006-Energy Conservation and Demand Management Plan	-	-	-	(793)	-	-	-	-	(865)	-
2029-018-Traffic Count Study	-	-	-	(4,080)	-	-	-	-	(4,080)	-

Puslinch - Continuity Schedule Details

2029-019-Roads Condition Index Updates	-	-	-	(5,440)	-	-	-	-	(5,440)	-
2031-010-Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	-	-	-	-	-	(787)	-	-	-	-
2031-011-Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	-	-	-	-	-	(787)	-	-	-	-
2034-003-Development Charges Study	-	-	-	-	-	-	-	-	(30,000)	-
Total Capital Funding Source	(105,776)	(45,000)	(99,225)	(77,813)	-	(5,728)	(25,000)	-	(40,385)	-
Closing Balance	(93,148)	(119,659)	(200,395)	(259,719)	(241,230)	(228,469)	(234,980)	(216,491)	(238,386)	(219,897)

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
Parks and Recreation Services	GL Account	0043-2475R - Parks and Recreation Services				Feb 05, 2026 02:08 PM (EST)		Restricted Reserves - Development Charges		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	(152,102)	(87,491)	(22,880)	41,731	106,342	170,953	235,564	300,175	364,786	429,397
Additional Requirements										
Contributions	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611
Total Additional Requirements	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611	64,611
Closing Balance	(87,491)	(22,880)	41,731	106,342	170,953	235,564	300,175	364,786	429,397	494,008

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
POA and By-law Enforcement	GL Account	0043-2470R - POA and By-law Enforcement				Feb 05, 2026 02:08 PM (EST)		Restricted Reserves - Development Charges		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	94	216	338	460	582	704	826	948	1,070	1,192
Additional Requirements										
Contributions	122	122	122	122	122	122	122	122	122	122
Total Additional Requirements	122	122	122	122	122	122	122	122	122	122
Closing Balance	216	338	460	582	704	826	948	1,070	1,192	1,314

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Services Related to a Highway	GL Account	0043-2473R - Services Related to a Highway	Feb 05, 2026 02:08 PM (EST)				Restricted Reserves - Development Charges			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	1,199,453	700,158	399,888	114,293	(205,089)	(380,719)	(440,069)	(429,379)	(543,265)	(575,279)
Additional Requirements										
Contributions	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394
Total Additional Requirements	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394
Capital Funding Source										
2026-005-Concession 1 - Sideroad 10 South to County Road 35	(71,264)	-	-	-	-	-	-	-	-	-
2026-006-Concession 1 - Transition to Sideroad 10 South	(25,976)	-	-	-	-	-	-	-	-	-
2026-007-Concession 2 - Sideroad 10 South to County Road 35	(108,120)	-	-	-	-	-	-	-	-	-
2026-019-Radar Speed Signs (2) - Council Direction	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
2026-020-Nicholas Beaver Road - Winer Road to Brock Road South	(50,184)	-	-	-	-	-	-	-	-	-
2026-021-Hard-Surfacing Gravel Roads - Carter, Farnham, and Cooks Mill - Council Resolution No. 2024-219	(177,145)	-	-	-	-	-	-	-	-	-
2026-024-Roadside Mower Tractor and Flail	(120,000)	-	-	-	-	-	-	-	-	-
2027-005-Cooks Bridge	-	(102,000)	-	-	-	-	-	-	-	-
2027-006-Cooks Mill Road - Bridge to County Road 41	-	(15,096)	-	-	-	-	-	-	-	-
2027-008-Concession 1 Culvert	-	(3,400)	-	-	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

2027-015-Victoria Road South - County Road 34 to Maltby Road East	-	(108,864)	-	-	-	-	-	-	-	-
2027-019-Mason Road - Concession 7 to End	-	(7,752)	-	-	-	-	-	-	-	-
2027-021-Concession 1 - Townline Road to Transition	-	(43,792)	-	-	-	-	-	-	-	-
2027-022-Concession 1 - Transition to Transition	-	(72,760)	-	-	-	-	-	-	-	-
2028-001-Hard-Surfacing Gravel Roads - Sideroad 10 South - Council Resolution No. 2025-103	-	-	(157,769)	-	-	-	-	-	-	-
2028-004-Concession 4 - County Road 35 to Sideroad 20 North	-	-	(71,264)	-	-	-	-	-	-	-
2028-005-Concession 1 - Leslie Road West to Highway 6	-	-	(18,904)	-	-	-	-	-	-	-
2028-006-Gore Road - County Road 35 to Foreman Road	-	-	(71,128)	-	-	-	-	-	-	-
2028-019-Traffic Calming - Streetscaping Morriston - Phase 2	-	-	(19,924)	-	-	-	-	-	-	-
2029-005-Concession 4 - Sideroad 20 North to curve in road	-	-	-	(15,504)	-	-	-	-	-	-
2029-015-Sideroad 20 North - County Road 34 to Forestell Road	-	-	-	(109,888)	-	-	-	-	-	-
2029-020-Concession 2 Culvert	-	-	-	(21,760)	-	-	-	-	-	-
2029-021-Concession 2 - Country Road 35 to Sideroad 25 South	-	-	-	(72,216)	-	-	-	-	-	-
2029-022-Concession 2 - Sideroad 20 South to Sideroad 25 South	-	-	-	(107,440)	-	-	-	-	-	-
2029-023-Concession 2/2A - Sideroad 25 South to Concession 2	-	-	-	(33,592)	-	-	-	-	-	-
2029-024-Concession 2A - Concession 2 to Concession 7	-	-	-	(12,376)	-	-	-	-	-	-
2030-002-Ellis Road - County Road 32 to 6725 Ellis Road	-	-	-	-	(64,328)	-	-	-	-	-
2030-003-Ellis Road Culvert Over Puslinch Lake Irish Creek	-	-	-	-	(95,200)	-	-	-	-	-
2030-008-Laird Road West - End to Country Road 32	-	-	-	-	(14,824)	-	-	-	-	-

Puslinch - Continuity Schedule Details

2030-009-Old Brock Road - Cockburn Street to End	-	-	-	-	(4,080)	-	-	-	-	-
2030-010-Sideroad 10 North - Forestell Road to Laird Road West	-	-	-	-	(35,768)	-	-	-	-	-
2030-012-Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)	-	-	-	-	(14,824)	-	-	-	-	-
2031-001-Back Street - Main Street to Badenoch Street East	-	-	-	-	-	(11,968)	-	-	-	-
2031-004-Gilmour Road - County Road 46 (Brock Road) to Subdivision Entrance	-	-	-	-	-	(8,568)	-	-	-	-
2031-005-Hume Road - Nassagaweya-Puslinch Townline to Watson Road South	-	-	-	-	-	(80,784)	-	-	-	-
2031-008-Smith Road - Concession 7 to County Road 34	-	-	-	-	-	(11,424)	-	-	-	-
2032-002-Beiber Road - Nicholas Beaver Road to private property	-	-	-	-	-	-	(8,976)	-	-	-
2032-003-Main Street - Badenoch Street East to Morriston Ball Park	-	-	-	-	-	-	(8,840)	-	-	-
2032-008-Watson Road South - bridge to bridge	-	-	-	-	-	-	(24,888)	-	-	-
2033-006-Victoria Road Culvert North of Leslie	-	-	-	-	-	-	-	(27,200)	-	-
2033-007-Victoria Road Culvert Over Galt Creek	-	-	-	-	-	-	-	(23,120)	-	-
2033-008-Victoria Road South - Leslie Road West to County Road 36	-	-	-	-	-	-	-	(116,960)	-	-
2034-005-Puslinch-Flamborough Townline - Victoria Road South to Maddaugh Road	-	-	-	-	-	-	-	-	(37,264)	-
2034-006-Victoria Road South - Leslie Road West to Flamborough Puslinch Townline	-	-	-	-	-	-	-	-	(48,144)	-
2035-001-Roadside Safety Allowances - Bridges and Culverts	-	-	-	-	-	-	-	-	-	(27,744)
2035-003-Tawse Place - Nicholas Beaver Road to End	-	-	-	-	-	-	-	-	-	(9,682)

Puslinch - Continuity Schedule Details

2035-004-Sideroad 10 North - Concession Road 4 to Forestell Road	-	-	-	-	-	-	-	-	-	(42,810)
2035-005-Sideroad 10 North - County Road 34 to Ellis Road	-	-	-	-	-	-	-	-	-	(33,378)
2035-007-Ellis Road - 6725 Ellis Road to Sideroad 10 North	-	-	-	-	-	-	-	-	-	(18,523)
2035-008-Sideroad 10 North - Whitelaw Road to End	-	-	-	-	-	-	-	-	-	(13,847)
Total Capital Funding Source	(559,689)	(360,664)	(345,989)	(379,776)	(236,024)	(119,744)	(49,704)	(174,280)	(92,408)	(152,984)
Closing Balance	700,158	399,888	114,293	(205,089)	(380,719)	(440,069)	(429,379)	(543,265)	(575,279)	(667,869)

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Canada Community-Building Fund	GL Account	0043-2474R - Canada Community-Building Fund	Feb 05, 2026 02:08 PM (EST)				Restricted Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	170,834	112,185	32,759	32,333	31,907	45,481	16,055	128,517	71,228	140,490
Additional Requirements										
Contributions	260,167	270,574	270,574	270,574	270,574	270,574	270,574	270,574	270,574	270,574
Total Additional Requirements	260,167	270,574	270,574	270,574	270,574	270,574	270,574	270,574	270,574	270,574
Capital Funding Source										
2026-020-Nicholas Beaver Road - Winer Road to Brock Road South	(318,816)	-	-	-	-	-	-	-	-	-
2027-015-Victoria Road South - County Road 34 to Maltby Road East	-	(350,000)	-	-	-	-	-	-	-	-
2028-006-Gore Road - County Road 35 to Foreman Road	-	-	(271,000)	-	-	-	-	-	-	-
2029-015-Sideroad 20 North - County Road 34 to Forestell Road	-	-	-	(271,000)	-	-	-	-	-	-
2030-001-Deer View Ridge - Hammersley Drive to Fox Run Drive	-	-	-	-	(257,000)	-	-	-	-	-
2031-005-Hume Road - Nassagaweya-Puslinch Townline to Watson Road South	-	-	-	-	-	(300,000)	-	-	-	-
2032-008-Watson Road South - bridge to bridge	-	-	-	-	-	-	(158,112)	-	-	-
2033-008-Victoria Road South - Leslie Road West to County Road 36	-	-	-	-	-	-	-	(327,863)	-	-
2034-006-Victoria Road South - Leslie Road West to Flamborough Puslinch Townline	-	-	-	-	-	-	-	-	(201,312)	-
2035-005-Sideroad 10 North - County Road 34 to Ellis Road	-	-	-	-	-	-	-	-	-	(212,051)

Puslinch - Continuity Schedule Details

Total Capital Funding Source	(318,816)	(350,000)	(271,000)	(271,000)	(257,000)	(300,000)	(158,112)	(327,863)	(201,312)	(212,051)
Closing Balance	112,185	32,759	32,333	31,907	45,481	16,055	128,517	71,228	140,490	199,013

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Cash in Lieu of Parkland	GL Account	0043-2476R - Cash in Lieu of Parkland	Feb 05, 2026 02:08 PM (EST)				Restricted Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	1,173,443	143,943	179,443	59,966	30,240	55,806	24,206	64,706	18,301	58,801
Additional Requirements										
Capital Carryforward Projects	(170,000)	-	-	-	-	-	-	-	-	-
Contributions	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500
Total Additional Requirements	(129,500)	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500
Capital Funding Source										
2025-007-Outdoor Rink Curtain Panels (2)	-	-	-	-	-	(67,100)	-	-	-	-
2026-002-Bar Counter, Bar Door, Cosmetic Upgrades	(70,000)	-	-	-	-	-	-	-	-	-
2026-024-Roadside Mower Tractor and Flail	(30,000)	-	-	-	-	-	-	-	-	-
2026-029-Potential Land Acquisition	(800,000)	-	-	-	-	-	-	-	-	-
2027-011-Rebalancing of HVAC system	-	(5,000)	-	-	-	-	-	-	-	-
2028-007-Gravel Road Rehabilitation at Old Morriston Park	-	-	(7,740)	-	-	-	-	-	-	-
2028-009-Lawn Tractor	-	-	(22,237)	-	-	-	-	-	-	-
2028-012-Replacement of metal roofing panels	-	-	(100,000)	-	-	-	-	-	-	-
2028-013-Replacement of metal roofing panels in Blue Storage Building Behind PCC	-	-	(30,000)	-	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

2029-002-Community Centre Complex: Light Poles at Horse Paddock	-	-	-	(10,000)	-	-	-	-	-	-
2029-008-Exterior wall rehabilitation	-	-	-	(35,000)	-	-	-	-	-	-
2029-009-Floor Scrubber	-	-	-	(12,223)	-	-	-	-	-	-
2029-010-Landscape Trailer	-	-	-	(8,003)	-	-	-	-	-	-
2029-012-Replacement of fire alarm system	-	-	-	(5,000)	-	-	-	-	-	-
2030-014-Fencing Replacement at the Badenoch Soccer Field (East Side)	-	-	-	-	(14,934)	-	-	-	-	-
2031-003-Drinking Fountain	-	-	-	-	-	(5,000)	-	-	-	-
2033-002-Lawn Tractor	-	-	-	-	-	-	-	(20,833)	-	-
2033-003-Pickup truck - 1/2 ton - Crew Cab	-	-	-	-	-	-	-	(61,072)	-	-
2033-004-Replacement of Sanitary Pumps and Control System	-	-	-	-	-	-	-	(5,000)	-	-
Total Capital Funding Source	(900,000)	(5,000)	(159,977)	(70,226)	(14,934)	(72,100)	-	(86,905)	-	-
Closing Balance	143,943	179,443	59,966	30,240	55,806	24,206	64,706	18,301	58,801	99,301

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
Perpetual Maintenance	GL Account	0043-2471R - Perpetual Maintenance				Feb 05, 2026 02:08 PM (EST)		Restricted Reserves		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188
Closing Balance	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188	59,188

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Administrative Studies	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	142,261	21,434	21,434	(24,941)	(73,005)	(63,005)	(66,681)	(74,881)	(49,881)	(85,907)
Additional Requirements										
Capital Carryforward Projects	(72,827)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(72,827)	-	-	-	-	-	-	-	-	-
Capital Budget Contributions										
2026-008-Administrative Studies	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Capital Budget Contributions	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Capital Funding Source										
2025-004-Street Lights - Pole and Arm Inspections	-	-	-	-	(20,000)	-	-	-	-	(20,000)
2025-005-Storm Sewer Inspections and Cleaning	-	-	-	-	(10,000)	-	-	-	-	(10,000)
2026-015-Recreation and Parks Master Plan	(12,000)	-	-	-	-	-	-	-	-	-
2026-016-Fire Master Plan	(12,000)	-	-	-	-	-	-	-	-	-
2026-018-Stormwater Perpetual Maintenance By-law	(20,000)	-	-	-	-	-	-	-	-	-
2026-022-Transportation Master Plan	(44,000)	-	-	-	-	-	-	-	-	-
2027-004-Comprehensive By-law Enforcement Legislative Review	-	(25,000)	-	-	-	-	(25,000)	-	-	-
2027-020-Bridge and Culvert Inspections	-	(15,000)	-	(15,000)	-	(15,000)	-	(15,000)	-	(15,000)

Puslinch - Continuity Schedule Details

2028-002-Compensation and Benefits Review	-	-	(21,600)	-	-	-	(23,200)	-	-	-
2028-003-Carroll Pond & Lesic Jassal Municipal Drain - Sediment Survey	-	-	(7,000)	-	-	-	-	-	-	-
2028-021-Comprehensive Zoning By-law Update	-	-	(15,275)	-	-	-	-	-	-	-
2028-022-Development of a Township Official Plan	-	-	(32,500)	(7,500)	-	-	-	-	-	-
2028-023-Stormwater Management Pond Inspections	-	-	(10,000)	-	-	(10,000)	-	-	(10,000)	-
2029-006-Energy Conservation and Demand Management Plan	-	-	-	(5,084)	-	-	-	-	(5,546)	-
2029-018-Traffic Count Study	-	-	-	(25,920)	-	-	-	-	(25,920)	-
2029-019-Roads Condition Index Updates	-	-	-	(34,560)	-	-	-	-	(34,560)	-
2031-010-Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	-	-	-	-	-	(6,713)	-	-	-	-
2031-011-Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	-	-	-	-	-	(6,713)	-	-	-	-
2031-012-Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	-	-	-	-	-	(5,250)	-	-	-	-
Total Capital Funding Source	(88,000)	(40,000)	(86,375)	(88,064)	(30,000)	(43,676)	(48,200)	(15,000)	(76,026)	(45,000)
Closing Balance	21,434	21,434	(24,941)	(73,005)	(63,005)	(66,681)	(74,881)	(49,881)	(85,907)	(90,907)

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Aggregate Levy	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	223,040	145,574	15,334	25,095	89,983	53,983	75,625	243,713	252,412	387,944
Additional Requirements										
Contributions	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000
Total Additional Requirements	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000	492,000
Capital Funding Source										
2026-005-Concession 1 - Sideroad 10 South to County Road 35	(452,736)	-	-	-	-	-	-	-	-	-
2026-007-Concession 2 - Sideroad 10 South to County Road 35	(116,730)	-	-	-	-	-	-	-	-	-
2027-001-Bridle Path	-	(160,000)	-	-	-	-	-	-	-	-
2027-013-Tandem Dump Truck - 304 -	-	-	-	-	-	-	-	-	-	(469,005)
2027-022-Concession 1 - Transition to Transition	-	(462,240)	-	-	-	-	-	-	-	-
2028-004-Concession 4 - County Road 35 to Sideroad 20 North	-	-	(181,271)	-	-	-	-	-	-	-
2028-005-Concession 1 - Leslie Road West to Highway 6	-	-	(120,096)	-	-	-	-	-	-	-
2028-006-Gore Road - County Road 35 to Foreman Road	-	-	(180,872)	-	-	-	-	-	-	-
2029-015-Sideroad 20 North - County Road 34 to Forestell Road	-	-	-	(427,112)	-	-	-	-	-	-
2030-003-Ellis Road Culvert Over Puslinch Lake Irish Creek	-	-	-	-	(528,000)	-	-	-	-	-
2031-001-Back Street - Main Street to Badenoch Street East	-	-	-	-	-	(76,032)	-	-	-	-

Puslinch - Continuity Schedule Details

2031-002-Boreham Drive - County Road 37 (Arkell Road) to County Road 41 (Watson Road South)	-	-	-	-	-	(171,000)	-	-	-	-
2031-004-Gilmour Road - County Road 46 (Brock Road) to Subdivision Entrance	-	-	-	-	-	(54,432)	-	-	-	-
2031-005-Hume Road - Nassagaweya-Puslinch Townline to Watson Road South	-	-	-	-	-	(15,318)	-	-	-	-
2031-007-Settler's Road - Calfass Road to Telfer Glen	-	-	-	-	-	(81,000)	-	-	-	-
2031-008-Smith Road - Concession 7 to County Road 34	-	-	-	-	-	(72,576)	-	-	-	-
2032-001-Backhoe - 06	-	-	-	-	-	-	(119,836)	-	-	-
2032-002-Beiber Road - Nicholas Beaver Road to private property	-	-	-	-	-	-	(57,024)	-	-	-
2032-003-Main Street - Badenoch Street East to Morriston Ball Park	-	-	-	-	-	-	(56,160)	-	-	-
2032-007-Telfer Glen - Queen Street (Highway 6) to End	-	-	-	-	-	-	(90,892)	-	-	-
2033-001-Dump Pickup Truck - 1.5 ton - 305	-	-	-	-	-	-	-	(97,711)	-	-
2033-005-Pickup truck - 3/4 ton - Crew Cab	-	-	-	-	-	-	-	(65,910)	-	-
2033-006-Victoria Road Culvert North of Leslie	-	-	-	-	-	-	-	(172,800)	-	-
2033-007-Victoria Road Culvert Over Galt Creek	-	-	-	-	-	-	-	(146,880)	-	-
2034-001-Cassin Court - Daymond Drive to End	-	-	-	-	-	-	-	-	(64,000)	-
2034-002-Daymond Drive - County Road 46 to End	-	-	-	-	-	-	-	-	(171,000)	-
2034-004-Laing Court - Currie Drive to End	-	-	-	-	-	-	-	-	(29,000)	-
2034-005-Puslinch-Flamborough Townline - Victoria Road South to Maddaugh Road	-	-	-	-	-	-	-	-	(92,468)	-
2035-004-Sideroad 10 North - Concession Road 4 to Forestell Road	-	-	-	-	-	-	-	-	-	(142,127)

Puslinch - Continuity Schedule Details

2035-007-Ellis Road - 6725 Ellis Road to Sideroad 10 North	-	-	-	-	-	-	-	-	-	(117,678)
Total Capital Funding Source	(569,466)	(622,240)	(482,239)	(427,112)	(528,000)	(470,358)	(323,912)	(483,301)	(356,468)	(728,810)
Closing Balance	145,574	15,334	25,095	89,983	53,983	75,625	243,713	252,412	387,944	151,134

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Asset Management	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	5,328,176	3,875,844	2,886,929	3,425,626	2,440,031	2,210,391	2,253,253	3,378,015	2,618,894	3,734,589
Additional Requirements										
2025 Estimated Surplus Contribution	50,000	-	-	-	-	-	-	-	-	-
Capital Carryforward Projects	(1,423,405)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(1,373,405)	-	-	-	-	-	-	-	-	-
Capital Budget Contributions										
2026-009-Asset Management	1,051,509	1,078,259	1,105,009	1,131,759	1,158,509	1,185,259	1,212,009	1,238,759	1,265,509	1,292,259
Total Capital Budget Contributions	1,051,509	1,078,259	1,105,009	1,131,759	1,158,509	1,185,259	1,212,009	1,238,759	1,265,509	1,292,259
Capital Funding Source										
2024-001-Asset Management (AM) Plan and Policy Updates	(36,224)	-	-	-	-	(39,846)	-	-	-	-
2025-010-Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings	-	-	-	-	-	-	-	-	-	(38,593)
2026-006-Concession 1 - Transition to Sideroad 10 South	(165,024)	-	-	-	-	-	-	-	-	-
2026-007-Concession 2 - Sideroad 10 South to County Road 35	(235,008)	-	-	-	-	-	-	-	-	-
2026-013-Daymond Drive - Stormwater Management Facility	(200,000)	-	-	-	-	-	-	-	-	-
2026-017-Grader - 502	(70,000)	-	-	-	-	(629,900)	-	-	-	-
2026-023-Structural Firefighter Gear	(14,180)	(20,120)	(10,060)	(20,120)	(10,060)	(40,240)	(15,090)	(15,090)	(45,270)	(40,010)

Puslinch - Continuity Schedule Details

2026-029-Potential Land Acquisition (400,000)	-	-	-	-	-	-	-	-	-	-
2027-001-Bridle Path	-	(270,000)	-	-	-	-	-	-	-	-
2027-002-Bridle Path - Bridle Path Split to Brock Road South	-	(172,000)	-	-	-	-	-	-	-	-
2027-005-Cooks Bridge	-	(648,000)	-	-	-	-	-	-	-	-
2027-006-Cooks Mill Road - Bridge to County Road 41	-	(95,904)	-	-	-	-	-	-	-	-
2027-008-Concession 1 Culvert	-	(21,600)	-	-	-	-	-	-	-	-
2027-012-SUV	-	(19,813)	-	-	-	-	(21,614)	-	-	-
2027-013-Tandem Dump Truck - 304	-	(400,866)	-	-	-	-	-	-	-	-
2027-014-Thermal Imaging Camera	-	(6,576)	-	(6,803)	-	-	-	-	-	-
2027-015-Victoria Road South - County Road 34 to Maltby Road East	-	(38,508)	-	-	-	-	-	-	-	-
2027-018-Pickup truck - 3/4 ton - Single Cab	-	(46,330)	-	-	-	-	(50,542)	-	-	-
2027-019-Mason Road - Concession 7 to End	-	(49,248)	-	-	-	-	-	-	-	-
2027-021-Concession 1 - Townline Road to Transition	-	(278,208)	-	-	-	-	-	-	-	-
2028-010-Little's Bridge Load Testing and Minor Rehabilitation	-	-	(45,000)	-	-	-	-	-	-	-
2028-011-Replacement of metal roofing panels	-	-	(87,500)	-	-	-	-	-	-	-
2028-015-Roads Storage Building Roof Rehabilitation	-	-	(15,000)	-	-	-	-	-	-	-
2028-018-Tandem Roll-Off Dump Truck- 302	-	-	(408,752)	-	-	-	-	-	-	-
2029-005-Concession 4 - Sideroad 20 North to curve in road	-	-	-	(98,496)	-	-	-	-	-	-
2029-007-Exterior wall rehabilitation	-	-	-	(17,500)	-	-	-	-	-	-
2029-012-Replacement of fire alarm system	-	-	-	(10,500)	-	-	-	-	-	-
2029-014-Replacement of furnaces - Fire area	-	-	-	(20,000)	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

2029-016-Tandem Dump Truck- 301	-	-	-	(416,638)	-	-	-	-	-	-
2029-017-Aberfoyle Business Park Block 6 - Stormwater Management Facility	-	-	-	(200,000)	-	-	-	-	-	-
2029-020-Concession 2 Culvert	-	-	-	(138,240)	-	-	-	-	-	-
2029-021-Concession 2 - Country Road 35 to Sideroad 25 South	-	-	-	(458,784)	-	-	-	-	-	-
2029-022-Concession 2 - Sideroad 20 South to Sideroad 25 South	-	-	-	(438,241)	-	-	-	-	-	-
2029-023-Concession 2/2A - Sideroad 25 South to Concession 2	-	-	-	(213,408)	-	-	-	-	-	-
2029-024-Concession 2A - Concession 2 to Concession 7	-	-	-	(78,624)	-	-	-	-	-	-
2030-002-Ellis Road - County Road 32 to 6725 Ellis Road	-	-	-	-	(188,785)	-	-	-	-	-
2030-003-Ellis Road Culvert Over Puslinch Lake Irish Creek	-	-	-	-	(76,800)	-	-	-	-	-
2030-004-Fox Run Drive - Brock Road North to Fox Run Drive transition to median	-	-	-	-	(62,000)	-	-	-	-	-
2030-005-Fox Run Drive - Deer View Ridge to Fox Run Drive transition to curb	-	-	-	-	(161,000)	-	-	-	-	-
2030-006-Fox Run Drive - Fox Run Drive transition to median to Fox Run Drive transition to curb	-	-	-	-	(78,000)	-	-	-	-	-
2030-007-Fox Run Drive to Fox Run Drive	-	-	-	-	(251,000)	-	-	-	-	-
2030-008-Laird Road West - End to Country Road 32	-	-	-	-	(94,176)	-	-	-	-	-
2030-009-Old Brock Road - Cockburn Street to End	-	-	-	-	(25,920)	-	-	-	-	-
2030-010-Sideroad 10 North - Forestell Road to Laird Road West	-	-	-	-	(227,232)	-	-	-	-	-
2030-011-Emergency Generator	-	-	-	-	(119,000)	-	-	-	-	-
2030-012-Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)	-	-	-	-	(94,176)	-	-	-	-	-

Puslinch - Continuity Schedule Details

2031-009-Tandem Dump Truck - 306	-	-	-	-	(432,411)	-	-	-	-	
2033-008-Victoria Road South - Leslie Road West to County Road 36	-	-	-	-	-	-	(254,880)	-	-	
2033-009-Aerial (Ladder) Truck	-	-	-	-	-	-	(1,662,000)	-	-	
2033-010-Pickup truck - 3/4 ton - Crew Cab	-	-	-	-	-	-	(65,910)	-	-	
2034-006-Victoria Road South - Leslie Road West to Flamborough Puslinch Townline	-	-	-	-	-	-	-	(104,544)	-	
2035-002-Municipal Complex: Parking Lot	-	-	-	-	-	-	-	-	(113,925)	
2035-003-Tawse Place - Nicholas Beaver Road to End	-	-	-	-	-	-	-	-	(61,512)	
2035-006-Brush Chipper	-	-	-	-	-	-	-	-	(31,986)	
2035-008-Sideroad 10 North - Whitelaw Road to End	-	-	-	-	-	-	-	-	(87,968)	
Total Capital Funding Source	(1,120,436)	(2,067,174)	(566,312)	(2,117,354)	(1,388,149)	(1,142,397)	(87,247)	(1,997,880)	(149,814)	(373,994)
Operating Withdrawal										
Public Works	(10,000)	-	-	-	-	-	-	-	-	
Total Operating Withdrawal	(10,000)	-	-	-	-	-	-	-	-	
Closing Balance	3,875,844	2,886,929	3,425,626	2,440,031	2,210,391	2,253,253	3,378,015	2,618,894	3,734,589	4,652,854

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
Broadband Strategy Implementation	Budget Year	2026				Feb 05, 2026 02:08 PM (EST)		Discretionary Reserves		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192
Closing Balance	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192	7,192

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Building Reserve	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	407,671	97,688	76,915	30,715	14,156	(46,413)	(52,263)	(79,677)	(84,237)	(90,044)
Additional Requirements										
Capital Carryforward Projects	(240,000)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(240,000)	-	-	-	-	-	-	-	-	-
Capital Funding Source										
2026-028-Time Management System Implementation	(3,057)	-	-	-	-	-	-	-	-	-
2027-007-Firewall Upgrades	-	(960)	-	-	(3,840)	-	-	(960)	-	-
2027-010-Pickup Truck - Mid-Size	-	(19,813)	-	-	-	-	(21,614)	-	-	-
2028-002-Compensation and Benefits Review	-	-	(5,400)	-	-	-	(5,800)	-	-	-
2028-008-Information Technology Infrastructure Audit	-	-	(3,300)	-	-	-	-	(3,600)	-	-
2028-011-Replacement of metal roofing panels	-	-	(37,500)	-	-	-	-	-	-	-
2029-006-Energy Conservation and Demand Management Plan	-	-	-	(2,519)	-	-	-	-	(2,748)	-
2029-007-Exterior wall rehabilitation	-	-	-	(7,500)	-	-	-	-	-	-
2029-011-Network Hardware Upgrades	-	-	-	(2,040)	-	-	-	-	(3,060)	-
2029-012-Replacement of fire alarm system	-	-	-	(4,500)	-	-	-	-	-	-
2030-011-Emergency Generator	-	-	-	-	(51,000)	-	-	-	-	-

Puslinch - Continuity Schedule Details

2030-013-Tablets, GoPro, and OWL Cameras - Various Departments	-	-	-	-	(5,729)	-	-	-	-	(5,729)
2031-006-Server Upgrades	-	-	-	-	-	(3,600)	-	-	-	-
2031-012-Building Condition Assessment, Arc Flash Study, Infra- red Scanning of Equipment	-	-	-	-	-	(2,250)	-	-	-	-
2035-002-Municipal Complex: Parking Lot	-	-	-	-	-	-	-	-	-	(48,825)
Total Capital Funding Source	(3,057)	(20,773)	(46,200)	(16,559)	(60,569)	(5,850)	(27,414)	(4,560)	(5,808)	(54,554)
Operating Withdrawal										
Building	(66,926)	-	-	-	-	-	-	-	-	-
Total Operating Withdrawal	(66,926)	-	-	-	-	-	-	-	-	-
Closing Balance	97,688	76,915	30,715	14,156	(46,413)	(52,263)	(79,677)	(84,237)	(90,044)	(144,598)

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Capital Carryforward	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	465,360	-	-	-	-	-	-	-	-	-
Additional Requirements										
Capital Carryforward Projects	(465,360)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(465,360)	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Corporate Information Technology	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	140,115	(11,122)	(1,182)	2,060	2,266	(24,403)	(22,689)	(8,209)	(10,207)	(20,998)
Additional Requirements										
Capital Carryforward Projects	(100,000)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(100,000)	-	-	-	-	-	-	-	-	-
Capital Budget Contributions										
2026-012-Corporate Information Technology	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Capital Budget Contributions	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Funding Source										
2026-004-Computer Equipment - New Term of Council	(8,617)	-	-	-	(8,617)	-	-	-	(8,617)	-
2026-010-Computer Equipment	(9,886)	(5,520)	(9,058)	(15,034)	(18,725)	(9,886)	(5,520)	(9,058)	(15,034)	(18,725)
2026-025-Multi-Use Drone - By-law Enforcement & Communications	(1,600)	-	-	-	(1,600)	-	-	-	-	(1,600)
2026-027-Video Surveillance Cameras for No-Truck Route Enforcement	(44,000)	-	-	-	-	-	-	-	-	-
2026-028-Time Management System Implementation	(7,134)	-	-	-	-	-	-	-	-	-
2027-007-Firewall Upgrades	-	(2,240)	-	-	(8,960)	-	-	(2,240)	-	-
2027-024-Cell Phones for Council Members	-	(2,300)	-	-	(2,300)	-	-	(2,300)	-	-
2028-008-Information Technology Infrastructure Audit	-	-	(7,700)	-	-	-	-	(8,400)	-	-

Puslinch - Continuity Schedule Details

2029-011-Network Hardware Upgrades	-	-	-	(4,760)	-	-	-	-	(7,140)	-
2030-013-Tablets, GoPro, and OWL Cameras - Various Departments	-	-	-	-	(6,467)	-	-	-	-	(6,467)
2031-006-Server Upgrades	-	-	-	-	-	(8,400)	-	-	-	-
Total Capital Funding Source	(71,237)	(10,060)	(16,758)	(19,794)	(46,669)	(18,286)	(5,520)	(21,998)	(30,791)	(26,792)
Closing Balance	(11,122)	(1,182)	2,060	2,266	(24,403)	(22,689)	(8,209)	(10,207)	(20,998)	(27,790)

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Corporate Insurance Contingency	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	113,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018
Operating Withdrawal										
Corporate	(10,000)	-	-	-	-	-	-	-	-	-
Total Operating Withdrawal	(10,000)	-	-	-	-	-	-	-	-	-
Closing Balance	103,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018	103,018

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Corporate Legal Contingency	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042
Operating Withdrawal										
Total Operating Withdrawal	-	-	-	-	-	-	-	-	-	-
Closing Balance	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042	158,042

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Election	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	41,250	-	-	-	-	-	-	-	-	-
Operating Contribution										
Elections	13,750	-	-	-	-	-	-	-	-	-
Total Operating Contribution	13,750	-	-	-	-	-	-	-	-	-
Operating Withdrawal										
Elections	(55,000)	-	-	-	-	-	-	-	-	-
Total Operating Withdrawal	(55,000)	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Gravel Roads Improvement	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	1,208,388	77,050	521,100	12,850	556,900	1,150,950	1,795,000	2,489,050	3,233,100	4,027,150
Capital Budget Contributions										
2026-011-Gravel Roads Improvement	394,050	444,050	494,050	544,050	594,050	644,050	694,050	744,050	794,050	844,050
Total Capital Budget Contributions	394,050	444,050	494,050	544,050	594,050	644,050	694,050	744,050	794,050	844,050
Capital Funding Source										
2026-021-Hard-Surfacing Gravel Roads - Carter, Farnham, and Cooks Mill - Council Resolution No. 2024-219	(1,125,388)	-	-	-	-	-	-	-	-	-
2026-029-Potential Land Acquisition	(400,000)	-	-	-	-	-	-	-	-	-
2028-001-Hard-Surfacing Gravel Roads - Sideroad 10 South - Council Resolution No. 2025-103	-	-	(1,002,300)	-	-	-	-	-	-	-
Total Capital Funding Source	(1,525,388)	-	(1,002,300)	-	-	-	-	-	-	-
Closing Balance	77,050	521,100	12,850	556,900	1,150,950	1,795,000	2,489,050	3,233,100	4,027,150	4,871,200

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner				Published Date		Type		
Heritage Financial Incentive Program	Budget Year	2026				Feb 05, 2026 02:08 PM (EST)		Discretionary Reserves		
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	29,487	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887
Operating Withdrawal										
Administration	(10,600)	-	-	-	-	-	-	-	-	-
Total Operating Withdrawal	(10,600)	-	-	-	-	-	-	-	-	-
Closing Balance	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Operating Carryforward	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	104,498	-	-	-	-	-	-	-	-	-
Additional Requirements										
Mental Health Supports for Public Safety Personnel Grant Program	(20,901)	-	-	-	-	-	-	-	-	-
Total Additional Requirements	(20,901)	-	-	-	-	-	-	-	-	-
Operating Withdrawal										
Administration	(5,000)	-	-	-	-	-	-	-	-	-
By-law	(58)	-	-	-	-	-	-	-	-	-
Corporate	(53,339)	-	-	-	-	-	-	-	-	-
Planning	(25,200)	-	-	-	-	-	-	-	-	-
Total Operating Withdrawal	(83,597)	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Outstanding Deposits	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622
Closing Balance	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622	628,622

Puslinch - Continuity Schedule Details

Budget Year	2026									
Continuity Schedule Name	Entity	Owner	Published Date				Type			
Public Works Winter Maintenance	Budget Year	2026	Feb 05, 2026 02:08 PM (EST)				Discretionary Reserves			
Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Operating Contribution										
Total Operating Contribution	-	-	-	-	-	-	-	-	-	-
Closing Balance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

Row Labels	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Discretionary Reserves										
Administrative Studies	\$21,434	\$21,434	-\$24,941	-\$73,005	-\$63,005	-\$66,681	-\$74,881	-\$49,881	-\$85,907	-\$90,907
Aggregate Levy	\$145,574	\$15,334	\$25,095	\$89,983	\$53,983	\$75,625	\$243,713	\$252,412	\$387,944	\$151,134
Asset Management	\$3,875,844	\$2,886,929	\$3,425,626	\$2,440,031	\$2,210,391	\$2,253,253	\$3,378,015	\$2,618,894	\$3,734,589	\$4,652,854
Broadband Strategy Implementation	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192
Building Reserve	\$97,688	\$76,915	\$30,715	\$14,156	-\$46,413	-\$52,263	-\$79,677	-\$84,237	-\$90,044	-\$144,598
Capital Carryforward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporate Information Technology	-\$11,122	-\$1,182	\$2,060	\$2,266	-\$24,403	-\$22,689	-\$8,209	-\$10,207	-\$20,998	-\$27,790
Corporate Insurance Contingency	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018
Corporate Legal Contingency	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042	\$158,042
Election	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gravel Roads Improvement	\$77,050	\$521,100	\$12,850	\$556,900	\$1,150,950	\$1,795,000	\$2,489,050	\$3,233,100	\$4,027,150	\$4,871,200
Heritage Financial Incentive Program	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887
Operating Carryforward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Outstanding Deposits	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622	\$628,622
Public Works Winter Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Discretionary Reserves Total	\$5,147,229	\$4,461,291	\$4,412,166	\$3,971,092	\$4,222,264	\$4,923,006	\$6,888,772	\$6,900,842	\$8,893,494	\$10,352,653
Restricted Reserves										
Development Charges										
Fire Protection Services	\$1,177,433	\$1,213,600	\$1,249,767	\$1,285,934	\$1,322,101	\$1,358,268	\$1,394,435	\$1,012,602	\$1,048,769	\$1,084,936
Growth-Related Studies	-\$93,148	-\$119,659	-\$200,395	-\$259,719	-\$241,230	-\$228,469	-\$234,980	-\$216,491	-\$238,386	-\$219,897
Parks and Recreation Services	-\$87,491	-\$22,880	\$41,731	\$106,342	\$170,953	\$235,564	\$300,175	\$364,786	\$429,397	\$494,008
POA and By-law Enforcement	\$216	\$338	\$460	\$582	\$704	\$826	\$948	\$1,070	\$1,192	\$1,314
Services Related to a Highway	\$700,158	\$399,888	\$114,293	-\$205,089	-\$380,719	-\$440,069	-\$429,379	-\$543,265	-\$575,279	-\$667,869
Development Charges Total	\$1,697,168	\$1,471,287	\$1,205,856	\$928,050	\$871,809	\$926,120	\$1,031,199	\$618,702	\$665,693	\$692,492
Canada Community-Building Fund	\$112,185	\$32,759	\$32,333	\$31,907	\$45,481	\$16,055	\$128,517	\$71,228	\$140,490	\$199,013
Cash in Lieu of Parkland	\$143,943	\$179,443	\$59,966	\$30,240	\$55,806	\$24,206	\$64,706	\$18,301	\$58,801	\$99,301
Perpetual Maintenance	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188
Restricted Reserves Total	\$2,012,484	\$1,742,677	\$1,357,343	\$1,049,386	\$1,032,285	\$1,025,570	\$1,283,611	\$767,419	\$924,172	\$1,049,994
Grand Total	\$7,159,713	\$6,203,968	\$5,769,509	\$5,020,478	\$5,254,549	\$5,948,576	\$8,172,382	\$7,668,261	\$9,817,665	\$11,402,646