



2026 Operating
Budget

An aerial photograph of a large, multi-story brick building with a prominent tower on the left side. The tower has a gabled roof and a small cupola on top. The building has many windows and a covered entrance on the ground floor. The entire image is overlaid with a semi-transparent blue filter. The text "Operating Budget Summary" is centered in white, serif font.

Operating Budget Summary

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
ALL DEPARTMENTS INCLUDING LIBRARY**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	20,877,097	28,703,700	30,542,600	1,838,900
Revenues / Recoveries	(7,027,185)	(7,827,000)	(8,507,600)	(680,600)
PIL's & Supplementary	(461,514)	(325,000)	(340,000)	(15,000)
Tax Revenue	(20,551,686)	(20,551,700)	(20,847,600)	(295,900)
Net Operating Budget		-	847,400	847,400

Budget Summary

Tax and Related Revenues

Increase in the estimated assessment growth	(295,900)	
Increase in the payment in lieu assessment	(15,000)	
	<u> </u>	(310,900)

Staffing Costs

Full time salary / wage rate increase	380,400	
New positions	205,200	
Part time wage rate decrease	(14,900)	
Statutory payroll costs / benefit premiums	314,100	
	<u> </u>	884,800

Transfers to Reserves

3% Roads Levy Reserve	616,500	
0.5% levy directed to Building and Facilities Reserve	102,800	
0.5% levy directed to Vehicle & Equipment Reserve	102,700	
	<u> </u>	822,000

Other Department Expenses and Revenues

Mayor and Council	(500)	
CAO and HR	(155,800)	
Corporate Services	(3,100)	
Communications and Strategic Projects	240,900	
Finance	(205,600)	
Fire and Emergency Services	49,300	
Public Works and Recreation	(337,800)	
Development Services	(151,700)	
Museum	-	
Transfer to Library	15,800	
	<u> </u>	(548,500)

Net Increase in 2026 Operating Budget

847,400

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
BY DEPARTMENT**

	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Mayor & Council	385,900	405,000	19,100	4.9%	19,100					405,000
Office of the CAO	959,600	795,100	(164,500)	(17.1%)	(328,700)	1,500	162,700			795,100
Corporate Services	1,422,400	1,462,700	40,300	2.8%	5,500	14,600	2,000		18,200	1,462,700
Communications & Strategic Projects	18,900	404,900	386,000	2,042.3%	35,400	66,200	284,400			404,900
Finance	17,000	10,900	(6,100)	(35.9%)	(102,400)	96,300				10,900
Fire & Emergency Services	2,224,000	2,368,200	144,200	6.5%	141,400	2,900				2,368,200
Public Works & Recreation	13,610,700	14,408,900	798,200	5.9%	1,051,100	8,000	(284,900)		24,000	14,408,900
Development Services	1,316,500	1,241,200	(75,300)	(5.7%)	78,900	10,000	(164,200)			1,241,200
Museum	89,600	90,200	600	0.7%	600					90,200
Library	832,100	847,900	15,800	1.9%	15,800					847,900
Total Township of Scugog	20,876,700	22,035,000	1,158,300	5.5%	916,700	199,500			42,200	22,035,000

PIL's and Supplementary	(340,000)
Total to be raised from Taxes	21,695,000

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll	12,302,200	13,187,200	885,000	7.2%	679,800	205,200				13,187,200
Materials, Supplies and Services	6,762,400	6,585,200	(177,200)	(2.6%)	(98,800)	(102,400)		24,000		6,585,200
Contracted Services	1,113,500	1,393,400	279,900	25.1%	139,900	140,000				1,393,400
Interest, Rent and Financial Expenses	504,400	517,200	12,800	2.5%	12,800					517,200
Transfers to Other entities	877,100	892,900	15,800	1.8%	15,800					892,900
Other Expenses	443,400	493,700	50,300	11.3%	(7,100)	(89,100)		146,500		493,700
Transfers to Reserve	6,700,700	7,473,000	772,300	11.5%	802,300			(30,000)		7,473,000
Total Expenditures (less Payroll)	16,401,500	17,355,400	953,900	5.8%	864,900	(51,500)			140,500	17,355,400
Total Expenditures	28,703,700	30,542,600	1,838,900	6.4%	1,544,700	153,700			140,500	30,542,600
Revenues	(2,119,200)	(2,171,700)	(52,500)	2.5%	(101,000)	45,000	5,000		(1,500)	(2,171,700)
Grants / Government Transfers	(1,489,200)	(1,661,300)	(172,100)	11.6%	(118,900)	(53,200)				(1,661,300)
User charges, licenses and fines	(3,620,000)	(3,843,900)	(223,900)	6.2%	(272,900)	54,000	(5,000)			(3,843,900)
Transfers from Reserve	(598,600)	(830,700)	(232,100)	38.8%	(135,300)				(96,800)	(830,700)
Total Revenues	(7,827,000)	(8,507,600)	(680,600)	8.7%	(628,100)	45,800			(98,300)	(8,507,600)
Grand Total	20,876,700	22,035,000	1,158,300	5.5%	916,600	199,500			42,200	22,035,000

PIL's and Supplementary	(340,000)
Total to be raised from Taxes	21,695,000

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll										
Salaries & Wages	9,556,100	10,066,600	510,500	5.3%	365,700	144,800				10,066,600
Benefits	2,746,100	3,120,600	374,500	13.6%	314,100	60,400				3,120,600
Total Payroll	12,302,200	13,187,200	885,000	7.2%	679,800	205,200				13,187,200
Materials, Supplies and Services										
Materials and Supplies	435,800	423,800	(12,000)	(2.8%)	(15,000)	2,000			1,000	423,800
Professional Fees	808,100	748,500	(59,600)	(7.4%)	(76,500)	16,700	(3,300)		3,500	748,500
Repairs and Maintenance	3,412,900	3,364,100	(48,800)	(1.4%)	(58,300)	2,500			7,000	3,364,100
Information Technology	852,000	774,100	(77,900)	(9.1%)	33,000	(125,400)	2,000		12,500	774,100
Building Maintenance	15,300	15,300		0.0%						15,300
Vehicles	480,100	489,200	9,100	1.9%	7,800		1,300			489,200
Utilities	758,200	770,200	12,000	1.6%	10,200	1,800				770,200
Total Materials, Supplies and Services	6,762,400	6,585,200	(177,200)	(2.6%)	(98,800)	(102,400)			24,000	6,585,200
Contracted Services										
Contracted Services	326,300	483,300	157,000	48.1%	17,000	140,000				483,300
Contracted Maint	300,900	408,200	107,300	35.7%	107,300					408,200
Contracted Instructor	95,200	95,200		0.0%						95,200
Contract Animal shared costs	298,700	311,700	13,000	4.4%	13,000					311,700
Waste Disposal	19,900	21,900	2,000	10.1%	2,000					21,900
Security	7,100	7,700	600	8.5%	600					7,700
Caretaking	45,400	45,400		0.0%						45,400
Environmental Reporting	20,000	20,000		0.0%						20,000
Total Contracted Services	1,113,500	1,393,400	279,900	25.1%	139,900	140,000				1,393,400
Interest, Rent and Financial Expenses										
Interest	45,700	46,000	300	0.7%	300					46,000
Financial Expenses	57,800	60,800	3,000	5.2%	3,000					60,800
Rent	28,900	29,500	600	2.1%	600					29,500
Insurance	372,000	380,900	8,900	2.4%	8,900					380,900
Total Interest, Rent and Financial Expenses	504,400	517,200	12,800	2.5%	12,800					517,200
Transfers to Other entities										
Grants to Others - Internal	856,700	872,500	15,800	1.8%	15,800					872,500
Grants to Others - External	20,400	20,400		0.0%						20,400
Total Transfers to Other entities	877,100	892,900	15,800	1.8%	15,800					892,900
Other Expenses										
Expenses General	205,400	255,100	49,700	24.2%	(7,700)	(89,100)			146,500	255,100
Expense Greenbank Airways				0.0%						
Expense Emergency Planning	3,000	3,000		0.0%						3,000
Expense Programming	1,800	1,800		0.0%						1,800
Expense Exhibit	7,000	7,000		0.0%						7,000
Expense Archives/Conserv	3,000	3,000		0.0%						3,000
Minutes of Settlement	85,000	85,000		0.0%						85,000
Debenture Principal	138,200	138,800	600	0.4%	600					138,800
Requisitons-Levy				0.0%						
Total Other Expenses	443,400	493,700	50,300	11.3%	(7,100)	(89,100)			146,500	493,700

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Transfers to Reserve										
Trf to MP Reserve	1,408,400	1,388,700	(19,700)	(1.4%)	(19,700)					1,388,700
Trf to ENV Reserve	50,000	50,000		0.0%						50,000
Trf to ELE Reserve	30,000		(30,000)	0.0%					(30,000)	
Trf to RDS R/F	4,044,500	4,661,000	616,500	15.2%	616,500					4,661,000
Trf to FAC R/F	511,500	614,300	102,800	20.1%	102,800					614,300
Trf to VEH R/F	572,800	675,500	102,700	17.9%	102,700					675,500
Trf to MFAC R/F	83,500	83,500		0.0%						83,500
Total Transfers to Reserve	6,700,700	7,473,000	772,300	11.5%	802,300				(30,000)	7,473,000
Total Expenditures (less Payroll)	16,401,500	17,355,400	953,900	5.8%	864,900	(51,500)			140,500	17,355,400
Total Expenditures	28,703,700	30,542,600	1,838,900	6.4%	1,544,700	153,700			140,500	30,542,600
Revenues				0.0%						
OLG Revenue	(1,100,000)	(1,100,000)		0.0%						(1,100,000)
Bank/Investment Interest	(550,000)	(600,000)	(50,000)	9.1%	(50,000)					(600,000)
Donations	(9,900)	(9,900)		0.0%						(9,900)
Sponsorship	(57,600)	(10,600)	47,000	(81.6%)	2,000	45,000				(10,600)
Misc Revenue	(47,600)	(21,600)	26,000	(54.6%)	21,000		5,000			(21,600)
Services For Others	(1,000)	(1,000)		0.0%						(1,000)
HST Rebate Payroll		(5,000)	(5,000)		(5,000)					(5,000)
Employee Events Revenue				0.0%						
Revenue General	(43,100)	(44,600)	(1,500)	3.5%					(1,500)	(44,600)
Surcharge				0.0%						
Contr fr Others	(4,000)		4,000	0.0%	4,000					
Cost Recovery		(19,000)	(19,000)		(19,000)					(19,000)
Cost Recovery Capital Projects	(261,000)	(290,000)	(29,000)	11.1%	(29,000)					(290,000)
Tangible Capital Assets	(45,000)	(70,000)	(25,000)	55.6%	(25,000)					(70,000)
Total Revenues	(2,119,200)	(2,171,700)	(52,500)	2.5%	(101,000)	45,000	5,000		(1,500)	(2,171,700)

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Grants / Government Transfers										
Canada Grants	(58,300)	(57,300)	1,000	(1.7%)	1,000					(57,300)
Ontario Grants	(1,422,500)	(1,595,600)	(173,100)	12.2%	(119,900)	(53,200)				(1,595,600)
Municipal and Other Grants	(8,400)	(8,400)		0.0%						(8,400)
Total Grants / Government Transfers	(1,489,200)	(1,661,300)	(172,100)	11.6%	(118,900)	(53,200)				(1,661,300)
User charges, licenses and fines										
User Charges	(954,100)	(883,900)	70,200	(7.4%)	21,200	54,000	(5,000)			(883,900)
Licenses & permits	(1,045,900)	(1,023,600)	22,300	(2.1%)	22,300					(1,023,600)
Fines & penalties	(732,300)	(998,300)	(266,000)	36.3%	(266,000)					(998,300)
Rent	(887,700)	(938,100)	(50,400)	5.7%	(50,400)					(938,100)
Total User charges, licenses and fines	(3,620,000)	(3,843,900)	(223,900)	6.2%	(272,900)	54,000	(5,000)			(3,843,900)
Transfers from Reserve										
Trf fr MP Res	(271,000)	(403,000)	(132,000)	48.7%	(132,000)					(403,000)
Trf fr ELE Res		(96,800)	(96,800)						(96,800)	(96,800)
Trf fr BLDG R/F	(327,600)	(330,900)	(3,300)	1.0%	(3,300)					(330,900)
Total Transfers from Reserve	(598,600)	(830,700)	(232,100)	38.8%	(135,300)				(96,800)	(830,700)
Total Revenues	(7,827,000)	(8,507,600)	(680,600)	8.7%	(628,100)	45,800			(98,300)	(8,507,600)
Grand Total	20,876,700	22,035,000	1,158,300	5.5%	916,600	199,500			42,200	22,035,000

PIL's and Supplementary	(340,000)
Total to be raised from Taxes	21,695,000



Mayor & Council

THE TOWNSHIP OF SCUDOD
181 PERRY STREET

181 PERRY STREET

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
MAYOR & COUNCIL**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	274,821	485,900	405,000	(80,900)
Revenues / Recoveries	(40,908)	(100,000)		100,000
Net Operating Budget	233,913	385,900	405,000	19,100

Budget Summary

Staffing Costs

Full time salary / wage rate increase	5,100	
Statutory payroll costs / benefit premiums	<u>14,500</u>	19,600

Other Expenditures / Revenues

Decrease in travel & mileage		(500)
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Net Increase in Mayor & Council 2026 Operating Budget	<u><u>19,100</u></u>
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TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - MAYOR & COUNCIL

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	198,959	254,000	259,100	5,100	2.0%	5,100					259,100
Benefits	34,079	91,400	105,900	14,500	15.9%	14,500					105,900
Total Payroll	233,038	345,400	365,000	19,600	5.7%	19,600					365,000
Materials, Supplies and Services											
Professional Fees	16,333	22,200	22,200								22,200
Information Technology	562	5,000	5,000								5,000
Vehicles	904	2,500	2,000	(500)	(20.0%)	(500)					2,000
Total Materials, Supplies and Services	17,799	29,700	29,200	(500)	(1.7%)	(500)					29,200
Interest, Rent and Financial Expenses											
Insurance	1,181	1,300	1,300								1,300
Total Interest, Rent and Financial Expenses	1,181	1,300	1,300								1,300
Other Expenses											
Expenses General	22,803	109,500	9,500	(100,000)	(91.3%)		(100,000)				9,500
Total Other Expenses	22,803	109,500	9,500	(100,000)	(91.3%)		(100,000)				9,500
Total Expenditures (less Payroll)	41,783	140,500	40,000	(100,500)	(71.5%)	(500)	(100,000)				40,000
Total Expenditures	274,821	485,900	405,000	(80,900)	(16.6%)	19,100	(100,000)				405,000
Revenues											
Donations	(6,000)										
Sponsorship	(8,500)	(45,000)		45,000			45,000				
Total Revenues	(14,500)	(45,000)		45,000			45,000				
User charges, licenses and fines											
User Charges	(26,408)	(55,000)		55,000			55,000				
Total User charges, licenses and fines	(26,408)	(55,000)		55,000			55,000				
Total Revenues	(40,908)	(100,000)		100,000			100,000				
Grand Total	233,913	385,900	405,000	19,100	4.9%	19,100					405,000

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - MAYOR & COUNCIL**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Mayor & Council											
MAYOR & COUNCIL											
Payroll	233,038	345,400	365,000	19,600	5.7%	19,600					365,000
Materials, Supplies and Services	17,799	29,700	29,200	(500)	(1.7%)	(500)					29,200
Interest, Rent and Financial Expenses	1,181	1,300	1,300								1,300
Other Expenses	699	8,000	8,000								8,000
Total Expenditures (less Payroll)	19,679	39,000	38,500	(500)	(1.3%)	(500)					38,500
Total Expenditures	252,717	384,400	403,500	19,100	5.0%	19,100					403,500
Total Revenues											
Total MAYOR & COUNCIL	252,717	384,400	403,500	19,100	5.0%	19,100					403,500
SPECIAL EVENTS											
Other Expenses	22,104	101,500	1,500	(100,000)	(98.5%)		(100,000)				1,500
Total Expenditures (less Payroll)	22,104	101,500	1,500	(100,000)	(98.5%)		(100,000)				1,500
Total Expenditures	22,104	101,500	1,500	(100,000)	(98.5%)		(100,000)				1,500
Revenues	(14,500)	(45,000)		45,000			45,000				0
User charges, licenses and fines	(26,408)	(55,000)		55,000			55,000				0
Total Revenues	(40,908)	(100,000)		100,000			100,000				0
Total SPECIAL EVENTS	(18,804)	1,500	1,500								1,500
Total Mayor & Council	233,913	385,900	405,000	19,100	4.9%	19,100					405,000



Office of the CAO
& Human Resources

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
OFFICE OF THE CAO & HUMAN RESOURCES**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	978,292	1,169,600	1,217,100	47,500
Revenues / Recoveries	(150,983)	(210,000)	(422,000)	(212,000)
Net Operating Budget	827,309	959,600	795,100	(164,500)

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	(24,700)	
Statutory payroll costs / benefit premiums	16,000	
	<u>16,000</u>	(8,700)

Budget Neutral

Transfer of legal fees from Public Works	30,000	
Transfer of consulting fees from Development Services	5,000	
Transfer of facilities administration costs from Development Services	127,700	
	<u>127,700</u>	162,700

Other Expenditures / Revenues

Increase in contracted services for the employee assistance plan	1,600	
Increase in conference & seminar registration	1,500	
Increase in training	1,000	
Increase in revenue from staff cost recovery	(19,000)	
Increase in municipal office (facility) expenses	9,100	
Net Increase in transfer from MP reserve for staffing	(312,700)	
	<u>(312,700)</u>	(318,500)

Net Increase in Office of the CAO & HR 2026 Operating Budget (164,500)

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - OFFICE OF THE CAO AND HUMAN RESOURCES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	499,753	642,200	617,500	(24,700)	(3.8%)	(24,700)					617,500
Benefits	102,533	161,300	177,300	16,000	9.9%	16,000					177,300
Total Payroll	602,286	803,500	794,800	(8,700)	(1.1%)	(8,700)					794,800
Materials, Supplies and Services											
Materials and Supplies	4,479	19,500	19,500								19,500
Professional Fees	51,234	125,900	163,400	37,500	29.8%	1,000	1,500	35,000			163,400
Repairs and Maintenance	48,107		42,000	42,000		1,800		40,200			42,000
Vehicles	749	900	900								900
Utilities	36,298		53,300	53,300		4,000		49,300			53,300
Total Materials, Supplies and Services	140,867	146,300	279,100	132,800	90.8%	6,800	1,500	124,500			279,100
Contracted Services											
Contracted Services	3,382	5,500	7,100	1,600	29.1%	1,600					7,100
Caretaking	15,867		31,000	31,000				31,000			31,000
Total Contracted Services	19,249	5,500	38,100	32,600	592.7%	1,600		31,000			38,100
Interest, Rent and Financial Expenses											
Insurance	7,372		10,500	10,500		3,300		7,200			10,500
Total Interest, Rent and Financial Expenses	7,372		10,500	10,500		3,300		7,200			10,500
Transfers to Other entities											
Grants to Others - External	3,383	9,900	9,900								9,900
Total Transfers to Other entities	3,383	9,900	9,900								9,900
Other Expenses											
Expenses General	1,935	1,200	1,200								1,200
Total Other Expenses	1,935	1,200	1,200								1,200
Transfers to Reserve											
Trf to MP Reserve	119,700	119,700		(119,700)		(119,700)					
Trf to MFAC R/F	83,500	83,500	83,500								83,500
Total Transfers to Reserve	203,200	203,200	83,500	(119,700)	(58.9%)	(119,700)					83,500
Total Expenditures (less Payroll)	376,006	366,100	422,300	56,200	15.4%	(108,000)	1,500	162,700			422,300
Total Expenditures	978,292	1,169,600	1,217,100	47,500	4.1%	(116,700)	1,500	162,700			1,217,100
Revenues											
Employee Events Revenue											
Cost Recovery	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
Total Revenues	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
Grants / Government Transfers											
Ontario Grants	(148,673)										
Total Grants / Government Transfers	(148,673)										
Transfers from Reserve											
Trf fr MP Res		(210,000)	(403,000)	(193,000)	91.9%	(193,000)					(403,000)
Total Transfers from Reserve		(210,000)	(403,000)	(193,000)	91.9%	(193,000)					(403,000)
Total Revenues	(150,983)	(210,000)	(422,000)	(212,000)	101.0%	(212,000)					(422,000)
Grand Total	827,309	959,600	795,100	(164,500)	(17.1%)	(328,700)	1,500	162,700			795,100

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - OFFICE OF THE CAO AND HUMAN RESOURCES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Office of the CAO and Human Resources											
OFFICE OF THE CAO											
Payroll	602,286	803,500	794,800	(8,700)	(1.1%)	(8,700)					794,800
Materials, Supplies and Services	56,462	146,300	183,800	37,500	25.6%	1,000	1,500	35,000			183,800
Contracted Services	3,382	5,500	7,100	1,600	29.1%	1,600					7,100
Transfers to Other entities	3,383	9,900	9,900								9,900
Other Expenses	1,935	1,200	1,200								1,200
Transfers to Reserve	203,200	203,200	83,500	(119,700)	(58.9%)	(119,700)					83,500
Total Expenditures (less Payroll)	268,362	366,100	285,500	(80,600)	(22.0%)	(117,100)	1,500	35,000			285,500
Total Expenditures	870,648	1,169,600	1,080,300	(89,300)	(7.6%)	(125,800)	1,500	35,000			1,080,300
Transfers from Reserve		(210,000)	(403,000)	(193,000)		(193,000)					(403,000)
Total Revenues		(210,000)	(403,000)	(193,000)		(193,000)					(403,000)
Total Office of the CAO	870,648	959,600	677,300	(282,300)	(29.4%)	(318,800)	1,500	35,000			677,300
SPECIAL EVENTS											
Total Expenditures (less Payroll)											
Total Expenditures											
Revenues	(148,673)										
Total Revenues	(148,673)										
Total SPECIAL EVENTS	(148,673)										
HUMAN RESOURCES											
Total Expenditures (less Payroll)											
Total Expenditures											
Revenues	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
Total Revenues	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
Total HUMAN RESOURCES	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
FACILITIES ADMIN											
Materials, Supplies and Services	84,405		95,300	95,300			5,800	89,500			95,300
Contracted Services	15,867		31,000	31,000				31,000			31,000
Interest, Rent and Financial Expenses	7,372		10,500	10,500			3,300	7,200			10,500
Total Expenditures (less Payroll)	107,644		136,800	136,800		9,100		127,700			136,800
Total Expenditures	107,644		136,800	136,800		9,100		127,700			136,800
Total Revenues											
Total FACILITIES ADMIN	107,644		136,800	136,800		9,100		127,700			136,800
Total Office of the CAO and Human Resources	827,309	959,600	795,100	(164,500)	(17.1%)	(328,700)	1,500	162,700			795,100

An aerial photograph of a marina and industrial area, overlaid with a semi-transparent blue filter. The marina is filled with numerous boats docked at piers. In the foreground, there are several large industrial buildings with flat roofs and parking lots. The text "Corporate Services" is centered in white over the buildings.

Corporate Services

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
CORPORATE SERVICES**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	1,366,220	2,049,000	2,206,900	157,900
Revenues / Recoveries	(407,919)	(626,600)	(744,200)	(117,600)
Net Operating Budget	958,301	1,422,400	1,462,700	40,300

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	21,100	
Part time wage rate increase	200	
Statutory payroll costs / benefit premiums	22,100	
	<hr/>	43,400

Budget Neutral Expenditures / Revenues

Transfer of licensing costs from Communications and Strategic Projects Department		2,000
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Information Technology

Net decrease in software licences	(74,000)	
Decrease in computer supplies	(6,800)	
Increase in printer services	5,000	
Decrease in phone supplies	(6,000)	
Increase in connectivity services	1,900	
Decrease in conferences & seminars	(5,200)	
Increase in training expenses	1,400	
Increase in security	600	
Increase in contracted services	140,000	
	<hr/>	56,900

Other Expenditures / Revenues

Decrease in legal fees	(5,000)	
Decrease in consulting fees	(40,000)	
Decrease in licenses for marriage ceremonies	(10,000)	
Increase in insurance	2,000	
Increase in property revenue	(25,100)	
Decrease in user charges from marriage ceremonies	9,700	
Decrease in transfer from MP reserve for consulting	41,000	
Net increase in election expenses	145,000	
Net increase in transfer from election reserve	(126,800)	
Decrease in Committees	(12,500)	
Increase in Ontario Municipal Partnership Fund (OMPF)	(44,900)	
Increase in miscellaneous expenditures and revenues	4,600	
	<hr/>	(62,000)

Net Increase in Corporate Services 2026 Operating Budget

40,300

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	454,685	679,600	701,100	21,500	3.2%	21,500					701,100
Benefits	139,480	218,500	240,700	22,200	10.2%	22,200					240,700
Total Payroll	594,165	898,100	941,800	43,700	4.9%	43,700					941,800
Materials, Supplies and Services											
Materials and Supplies	35,388	61,600	49,100	(12,500)	(20.3%)	(12,500)					49,100
Professional Fees	25,215	98,000	45,800	(52,200)	(53.3%)	(52,200)					45,800
Information Technology	324,609	558,800	470,900	(87,900)	(15.7%)	35,500	(125,400)	2,000			470,900
Vehicles	1,766	3,100	10,900	7,800	251.6%	7,800					10,900
Total Materials, Supplies and Services	386,978	721,500	576,700	(144,800)	(20.1%)	(21,400)	(125,400)	2,000			576,700
Contracted Services											
Contracted Services	4,986	15,100	155,000	139,900	926.5%	(100)	140,000				155,000
Contracted Maint	3,130	6,200	7,500	1,300	21.0%	1,300					7,500
Security	7,673	7,100	7,700	600	8.5%	600					7,700
Total Contracted Services	15,789	28,400	170,200	141,800	499.3%	1,800	140,000				170,200
Interest, Rent and Financial Expenses											
Interest	9,357	12,100	12,400	300	2.5%	300					12,400
Rent	13,097	19,400	19,800	400	2.1%	400					19,800
Insurance	98,750	100,000	102,000	2,000	2.0%	2,000					102,000
Total Interest, Rent and Financial Expenses	121,204	131,500	134,200	2,700	2.1%	2,700					134,200
Transfers to Other entities											
Grants to Others - External	4,000	8,000	8,000								8,000
Total Transfers to Other entities	4,000	8,000	8,000								8,000
Other Expenses											
Expenses General	1,959	12,800	156,700	143,900	1,124.2%	(2,600)				146,500	156,700
Debenture Principal	23,425	30,000	30,600	600	2.0%	600					30,600
Total Other Expenses	25,384	42,800	187,300	144,500	337.6%	(2,000)				146,500	187,300
Transfers to Reserve											
Trf to MP Reserve	188,700	188,700	188,700								188,700
Trf to ELE Reserve	30,000	30,000		(30,000)						(30,000)	
Total Transfers to Reserve	218,700	218,700	188,700	(30,000)	(13.7%)					(30,000)	188,700
Total Expenditures (less Payroll)	772,055	1,150,900	1,265,100	114,200	9.9%	(18,900)	14,600	2,000		116,500	1,265,100
Total Expenditures	1,366,220	2,049,000	2,206,900	157,900	7.7%	24,800	14,600	2,000		116,500	2,206,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Revenues											
Misc Revenue	(5,568)	(7,000)	(7,100)	(100)	1.4%	(100)					(7,100)
Revenue General	(1,000)		(1,500)	(1,500)						(1,500)	(1,500)
Tangible Capital Assets	(12,374)	(45,000)	(70,000)	(25,000)	55.6%	(25,000)					(70,000)
Total Revenues	(18,942)	(52,000)	(78,600)	(26,600)	51.2%	(25,100)				(1,500)	(78,600)
Grants / Government Transfers											
Canada Grants	(2,408)	(2,200)	(2,200)								(2,200)
Ontario Grants	(372,384)	(496,500)	(541,400)	(44,900)	9.0%	(44,900)					(541,400)
Total Grants / Government Transfers	(374,792)	(498,700)	(543,600)	(44,900)		(44,900)					(543,600)
User charges, licenses and fines											
User Charges	(831)	(800)	(900)	(100)	12.5%	(100)					(900)
Licenses & permits	(13,354)	(34,100)	(24,300)	9,800	(28.7%)	9,800					(24,300)
Total User charges, licenses and fines	(14,185)	(34,900)	(25,200)	9,700	(27.8%)	9,700					(25,200)
Transfers from Reserve											
Trf fr MP Res		(41,000)		41,000		41,000					
Trf fr ELE Res			(96,800)	(96,800)						(96,800)	(96,800)
Total Transfers from Reserve		(41,000)	(96,800)	(55,800)	136.1%	41,000				(96,800)	(96,800)
Total Revenues	(407,919)	(626,600)	(744,200)	(117,600)	18.8%	(19,300)				(98,300)	(744,200)
Grand Total	958,301	1,422,400	1,462,700	40,300	2.8%	5,500	14,600	2,000		18,200	1,462,700

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Corporate Services											
CORPORATE SERVICES											
Payroll	418,985	610,700	631,500	20,800	3.4%	33,200		(12,400)			631,500
Materials, Supplies and Services	51,167	139,800	89,700	(50,100)	(35.8%)	(50,600)		500			89,700
Contracted Services	8,116	21,300	22,500	1,200	5.6%	1,200					22,500
Interest, Rent and Financial Expenses	121,204	131,500	134,200	2,700	2.1%	2,700					134,200
Other Expenses	25,384	40,100	38,100	(2,000)	(5.0%)	(2,000)					38,100
Transfers to Reserve	188,700	188,700	188,700								188,700
Total Expenditures (less Payroll)	394,571	521,400	473,200	(48,200)	(9.2%)	(48,700)		500			473,200
Total Expenditures	813,556	1,132,100	1,104,700	(27,400)	(2.4%)	(15,500)		(11,900)			1,104,700
Revenues	(17,942)	(52,000)	(77,100)	(25,100)	48.3%	(25,100)					(77,100)
Grants / Government Transfers	(374,792)	(498,700)	(543,600)	(44,900)	9.0%	(44,900)					(543,600)
User charges, licenses and fines	(14,185)	(34,900)	(25,200)	9,700	(27.8%)	9,700					(25,200)
Transfers from Reserve		(41,000)		41,000		41,000					0
Total Revenues	(406,919)	(626,600)	(645,900)	(19,300)	3.1%	(19,300)					(645,900)
Total CORPORATE SERVICES	406,637	505,500	458,800	(46,700)	(9.2%)	(34,800)		(11,900)			458,800
SPECIAL EVENTS											
Other Expenses		2,700	149,200	146,500	5,425.9%					146,500	149,200
Transfers to Reserve	30,000	30,000		(30,000)						(30,000)	0
Total Expenditures (less Payroll)	30,000	32,700	149,200	116,500	356.3%					116,500	149,200
Total Expenditures	30,000	32,700	149,200	116,500	356.3%					116,500	149,200
Revenues	(1,000)		(1,500)	(1,500)						(1,500)	(1,500)
Transfers from Reserve			(96,800)	(96,800)						(96,800)	(96,800)
Total Revenues	(1,000)		(98,300)	(98,300)						(98,300)	(98,300)
Total SPECIAL EVENTS	29,000	32,700	50,900	18,200	55.7%					18,200	50,900

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
INFORMATION TECHNOLOGY											
Payroll	175,180	287,400	310,300	22,900	8.0%	10,500		12,400			310,300
Materials, Supplies and Services	325,092	555,200	473,000	(82,200)	(14.8%)	41,700	(125,400)	1,500			473,000
Contracted Services	7,673	7,100	147,700	140,600	1,980.3%	600	140,000				147,700
Total Expenditures (less Payroll)	332,765	562,300	620,700	58,400	10.4%	42,300	14,600	1,500			620,700
Total Expenditures	507,945	849,700	931,000	81,300	9.6%	52,800	14,600	13,900			931,000
Total Revenues											
Total INFORMATION TECHNOLOGY	507,945	849,700	931,000	81,300	9.6%	52,800	14,600	13,900			931,000
COMMITTEES											
Materials, Supplies and Services	10,719	26,500	14,000	(12,500)	(47.2%)	(12,500)					14,000
Transfers to Other entities	4,000	8,000	8,000								8,000
Total Expenditures (less Payroll)	14,719	34,500	22,000	(12,500)	(36.2%)	(12,500)					22,000
Total Expenditures	14,719	34,500	22,000	(12,500)	(36.2%)	(12,500)					22,000
Total Revenues					0.0%						
Total COMMITTEES	14,719	34,500	22,000	(12,500)	(36.2%)	(12,500)					22,000
Total Corporate Services	958,301	1,422,400	1,462,700	40,300	2.8%	5,500	14,600	2,000		18,200	1,462,700

The background is a blue-tinted photograph of a park. It shows several large trees with dense foliage, a grassy area in the foreground, and a body of water in the distance under a clear sky. The overall mood is serene and natural.

Communications & Strategic Projects

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
COMMUNICATIONS AND STRATEGIC PROJECTS**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	15,802	23,400	474,600	451,200
Revenues / Recoveries	(31,374)	(4,500)	(69,700)	(65,200)
Net Operating Budget	(15,572)	18,900	404,900	386,000

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	26,500	
Economic Development Position (6 months)	53,200	
Part time Grant Writer position (11 months)	57,700	
Statutory payroll costs / benefit premiums	7,700	
	<u>145,100</u>	

Budget Neutral Expenditures / Revenues

Transfer of salaries and benefits from Recreation	279,200	
Transfer of staff training expenses from Recreation	1,200	
Transfer of licensing costs to Corporate Services	(2,000)	
Transfer of promotional items from Development Services	8,000	
Transfer of Old Mill expenses from Development Services	(2,000)	
	<u>284,400</u>	

Other Expenditures / Revenues

Increase in travel & mileage	500	
Increase in expenses for Cartwright High School	7,200	
Increase in grant funding for economic development position	(53,200)	
Increase in advertising expenses	2,000	
	<u>(43,500)</u>	

Net Increase in Communications and Strategic Projects 2026 Operating Budget 386,000

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - COMMUNICATIONS & STRATEGIC PROJECTS

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages			319,200	319,200		26,500	76,800	215,900			319,200
Benefits			105,100	105,100		7,700	34,100	63,300			105,100
Total Payroll			424,300	424,300		34,200	110,900	279,200			424,300
Materials, Supplies and Services											
Materials and Supplies			8,000	8,000				8,000			8,000
Professional Fees	5,669	22,900	24,100	1,200	5.2%	700	1,300	(800)			24,100
Vehicles	120		500	500		500					500
Utilities	186		2,600	2,600				2,600			2,600
Total Materials, Supplies and Services	5,975	22,900	35,200	12,300	53.7%	1,200	1,300	9,800			35,200
Interest, Rent and Financial Expenses											
Insurance	4,066		4,300	4,300				4,300			4,300
Total Interest, Rent and Financial Expenses	4,066		4,300	4,300				4,300			4,300
Other Expenses											
Expenses General	5,761	500	10,800	10,300	2,060.0%		7,200	3,100			10,800
Total Other Expenses	5,761	500	10,800	10,300	2,060.0%		7,200	3,100			10,800
Total Expenditures (less Payroll)	15,802	23,400	50,300	26,900	115.0%	1,200	8,500	17,200			50,300
Total Expenditures	15,802	23,400	474,600	451,200	1,928.2%	35,400	119,400	296,400			474,600
Grants / Government Transfers											
Ontario Grants			(53,200)	(53,200)			(53,200)				(53,200)
Total Grants / Government Transfers			(53,200)	(53,200)			(53,200)				(53,200)
User charges, licenses and fines											
Licenses & permits	(21,374)	(4,500)	(4,500)								(4,500)
Rent	(10,000)		(12,000)	(12,000)				(12,000)			(12,000)
Total User charges, licenses and fines	(31,374)	(4,500)	(16,500)	(12,000)	266.7%			(12,000)			(16,500)
Total Revenues	(31,374)	(4,500)	(69,700)	(65,200)	1,448.9%		(53,200)	(12,000)			(69,700)
Grand Total	(15,572)	18,900	404,900	386,000	2,042.3%	35,400	66,200	284,400			404,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - COMMUNICATIONS & STRATEGIC PROJECTS

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Communcations & Strategic Projects											
ADMINISTRATION											
Payroll			424,300	424,300		34,200	110,900	279,200			424,300
Materials, Supplies and Services	306		12,300	12,300		500		11,800			12,300
Interest, Rent and Financial Expenses	4,066		4,300	4,300				4,300			4,300
Other Expenses	5,382		10,300	10,300			7,200	3,100			10,300
Total Expenditures (less Payroll)	9,754		26,900	26,900		500	7,200	19,200			26,900
Total Expenditures	9,754		451,200	451,200		34,700	118,100	298,400			451,200
Grants / Government Transfers	0		(53,200)	(53,200)			(53,200)				(53,200)
User charges, licenses and fines	(10,000)		(12,000)	(12,000)				(12,000)			(12,000)
Total Revenues	(10,000)		(65,200)	(65,200)			(53,200)	(12,000)			(65,200)
Total ADMINISTRATION	(246)		386,000	386,000		34,700	64,900	286,400			386,000
COMMUNICATIONS											
Materials, Supplies and Services	5,669	22,900	22,900			700	1,300	(2,000)			22,900
Other Expenses	379	500	500								500
Total Expenditures (less Payroll)	6,048	23,400	23,400			700	1,300	(2,000)			23,400
Total Expenditures	6,048	23,400	23,400			700	1,300	(2,000)			23,400
User charges, licenses and fines	(21,374)	(4,500)	(4,500)								(4,500)
Total Revenues	(21,374)	(4,500)	(4,500)								(4,500)
Total COMMUNICATIONS	(15,326)	18,900	18,900			700	1,300	(2,000)			18,900
Total Communcations & Strategic Projects	(15,572)	18,900	404,900	386,000	2,042.3%	35,400	66,200	284,400			404,900

An aerial photograph of a large body of water, likely a lake or bay, with a dense forest in the foreground. The image is overlaid with a semi-transparent blue filter. In the background, a distant shoreline with some buildings is visible. The word "Finance" is centered in the middle of the image in a white, serif font.

Finance

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
FINANCE**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	1,667,474	2,455,300	2,755,200	299,900
Revenues / Recoveries	(2,175,153)	(2,438,300)	(2,744,300)	(306,000)
Net Operating Budget	(507,679)	17,000	10,900	(6,100)

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	73,200	
Asset Manager Coordinator Position (10 months)	94,300	
Statutory payroll costs / benefit premiums	32,000	
	<hr/>	199,500

Other Expenditures / Revenues

Decrease in consulting fees for Asset Retirement Obligations regulation	(6,300)	
Decrease in office supplies	(1,500)	
Increase in postage and shipping based on prior year actuals	2,500	
Increase in meeting expenses for public budget open houses	2,000	
Increase in bank & other service charges based on actuals	3,000	
Increase in accounts receivable interest based on actuals	(6,000)	
Increase in interest and penalty on property taxes	(250,000)	
Increase in bank / investment interest	(50,000)	
Increase in transfer to MP for financial software	100,000	
Miscellaneous expenditures and revenues	700	
	<hr/>	(205,600)

Net Increase in Finance 2026 Operating Budget

(6,100)

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - FINANCE

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	570,187	777,200	918,400	141,200	18.2%	73,200	68,000				918,400
Benefits	172,356	268,500	326,800	58,300	21.7%	32,000	26,300				326,800
Total Payroll	742,543	1,045,700	1,245,200	199,500	19.1%	105,200	94,300				1,245,200
Materials, Supplies and Services											
Materials and Supplies	40,819	49,000	50,000	1,000	2.0%	1,000					50,000
Professional Fees	64,523	118,300	115,000	(3,300)	(2.8%)	(5,300)	2,000				115,000
Vehicles	387	1,000	1,000								1,000
Total Materials, Supplies and Services	105,729	168,300	166,000	(2,300)	(1.4%)	(4,300)	2,000				166,000
Interest, Rent and Financial Expenses											
Financial Expenses	41,456	54,800	57,800	3,000	5.5%	3,000					57,800
Total Interest, Rent and Financial Expenses	41,456	54,800	57,800	3,000	5.5%	3,000					57,800
Other Expenses											
Expenses General	627	1,500	1,200	(300)	(20.0%)	(300)					1,200
Minutes of Settlement	(52,071)	85,000	85,000								85,000
Total Other Expenses	(51,444)	86,500	86,200	(300)	(0.3%)	(300)					86,200
Transfers to Reserve											
Trf to MP Reserve	829,190	1,100,000	1,200,000	100,000	9.1%	100,000					1,200,000
Total Transfers to Reserve	829,190	1,100,000	1,200,000	100,000	9.1%	100,000					1,200,000
Total Expenditures (less Payroll)	924,931	1,409,600	1,510,000	100,400	7.1%	98,400	2,000				1,510,000
Total Expenditures	1,667,474	2,455,300	2,755,200	299,900	12.2%	203,600	96,300				2,755,200
Revenues											
OLG Revenue	(829,190)	(1,100,000)	(1,100,000)								(1,100,000)
Bank/Investment Interest	(391,261)	(550,000)	(600,000)	(50,000)	9.1%	(50,000)					(600,000)
Misc Revenue	(206)	(1,500)	(1,500)								(1,500)
Revenue General	(6,908)	(13,100)	(13,100)								(13,100)
Total Revenues	(1,227,565)	(1,664,600)	(1,714,600)	(50,000)	3.0%	(50,000)					(1,714,600)
User charges, licenses and fines											
User Charges	(91,440)	(113,400)	(113,400)								(113,400)
Fines & penalties	(856,148)	(660,300)	(916,300)	(256,000)	38.8%	(256,000)					(916,300)
Total User charges, licenses and fines	(947,588)	(773,700)	(1,029,700)	(256,000)	33.1%	(256,000)					(1,029,700)
Total Revenues	(2,175,153)	(2,438,300)	(2,744,300)	(306,000)	12.5%	(306,000)					(2,744,300)
Grand Total	(507,679)	17,000	10,900	(6,100)	(35.9%)	(102,400)	96,300				10,900

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - FINANCE**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Finance Department											
FINANCE											
Payroll	742,543	1,045,700	1,245,200	199,500	19.1%	105,200	94,300				1,245,200
Materials, Supplies and Services	105,729	168,300	166,000	(2,300)	(1.4%)	(4,300)	2,000				166,000
Contracted Services											
Interest, Rent and Financial Expenses	41,456	54,800	57,800	3,000	5.5%	3,000					57,800
Other Expenses	(51,444)	86,500	86,200	(300)	(0.3%)	(300)					86,200
Transfers to Reserve	829,190	1,100,000	1,200,000	100,000	9.1%	100,000					1,200,000
Total Expenditures (less Payroll)	924,931	1,409,600	1,510,000	100,400	7.1%	98,400	2,000				1,510,000
Total Expenditures	1,667,474	2,455,300	2,755,200	299,900	12.2%	203,600	96,300				2,755,200
Revenues	(1,227,565)	(1,664,600)	(1,714,600)	(50,000)	3.0%	(50,000)					(1,714,600)
User charges, licenses and fines	(947,588)	(773,700)	(1,029,700)	(256,000)	33.1%	(256,000)					(1,029,700)
Total Revenues	(2,175,153)	(2,438,300)	(2,744,300)	(306,000)	12.5%	(306,000)					(2,744,300)
Total FINANCE	(507,679)	17,000	10,900	(6,100)	(35.9%)	(102,400)	96,300				10,900
Total Finance Department	(507,679)	17,000	10,900	(6,100)	(35.9%)	(102,400)	96,300				10,900



Fire & Emergency Services

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
FIRE & EMERGENCY SERVICES**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	1,452,556	2,381,600	2,513,200	131,600
Revenues / Recoveries	(178,243)	(157,600)	(145,000)	12,600
Net Operating Budget	1,274,313	2,224,000	2,368,200	144,200

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	78,200	
Part time salary / wage rate decrease	(20,000)	
Statutory payroll costs / benefit premiums	31,200	
Increase in volunteer weekend standby	5,500	
	<u> </u>	94,900

Other Expenditures / Revenues

Increase in contracted maintenance for generator testing and pest control	4,000	
Increase in insurance	3,000	
Increase in medical and consumable equipment	2,000	
Increase in health and safety for professional services	2,500	
Increase in conferences & seminars	3,900	
Increase in PPE/bunker gear	5,000	
Increase in fleet repairs & maintenance	15,000	
Increase in inspection revenue	(2,000)	
Increase in burn permit revenue	(2,000)	
Decrease in MTO recovery revenue	21,100	
Miscellaneous expenditures and revenues	(3,200)	
	<u> </u>	49,300

Net Increase in Fire & Emergency Services 2026 Operating Budget

144,200

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - FIRE & EMERGENCY SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	882,690	1,446,700	1,510,300	63,600	4.4%	63,700					1,510,300
Benefits	172,650	294,800	326,000	31,200	10.6%	31,200					326,000
Total Payroll	1,055,340	1,741,500	1,836,300	94,800	5.4%	94,900					1,836,300
Materials, Supplies and Services											
Materials and Supplies	76,272	128,000	135,500	7,500	5.9%	5,500	2,000				135,500
Professional Fees	25,083	55,300	62,600	7,300	13.2%	5,400	1,900				62,600
Repairs and Maintenance	105,087	98,000	113,000	15,000	15.3%	15,000					113,000
Information Technology	17,042	97,000	97,000								97,000
Vehicles	3,689	41,000	41,000								41,000
Utilities	17,984	29,000	29,000								29,000
Total Materials, Supplies and Services	245,157	448,300	478,100	29,800	6.6%	25,900	3,900				478,100
Contracted Services											
Contracted Services	37,939	43,000	43,000								43,000
Contracted Maint	76,735	103,000	107,000	4,000	3.9%	4,000					107,000
Caretaking	2,911	2,800	2,800								2,800
Total Contracted Services	117,585	148,800	152,800	4,000	2.7%	4,000					152,800
Interest, Rent and Financial Expenses											
Financial Expenses	2,648	3,000	3,000								3,000
Insurance	30,455	35,000	38,000	3,000	8.6%	3,000					38,000
Total Interest, Rent and Financial Expenses	33,103	38,000	41,000	3,000	7.9%	3,000					41,000
Other Expenses											
Expenses General	760	2,000	2,000								2,000
Expense Emergency Planning	611	3,000	3,000								3,000
Total Other Expenses	1,371	5,000	5,000								5,000
Total Expenditures (less Payroll)	397,216	640,100	676,900	36,800	5.7%	32,900	3,900				676,900
Total Expenditures	1,452,556	2,381,600	2,513,200	131,600	5.5%	127,800	3,900				2,513,200
Revenues											
Misc Revenue	(17,621)	(26,100)		26,100		21,100		5,000			
HST Rebate Payroll			(5,000)	(5,000)		(5,000)					(5,000)
Total Revenues	(17,621)	(26,100)	(5,000)	21,100	(80.8%)	16,100		5,000			(5,000)
Grants / Government Transfers											
Ontario Grants	(41,152)										
Total Grants / Government Transfers	(41,152)										
User charges, licenses and fines											
User Charges	(12,387)	(29,000)	(36,000)	(7,000)	24.1%	(1,000)	(1,000)	(5,000)			(36,000)
Licenses & permits	(82,684)	(80,000)	(82,000)	(2,000)	2.5%	(2,000)					(82,000)
Fines & penalties	(24,399)	(22,000)	(22,000)								(22,000)
Rent		(500)		500		500					
Total User charges, licenses and fines	(119,470)	(131,500)	(140,000)	(8,500)	6.5%	(2,500)	(1,000)	(5,000)			(140,000)
Total Revenues	(178,243)	(157,600)	(145,000)	12,600	(8.0%)	13,600	(1,000)				(145,000)
Grand Total	1,274,313	2,224,000	2,368,200	144,200	6.5%	141,400	2,900				2,368,200

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - FIRE & EMERGENCY SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Fire & Emergency Services											
FIRE DEPARTMENT ADMIN											
Payroll	611,544	977,900	1,067,200	89,300	9.1%	89,400					1,067,200
Materials, Supplies and Services	163,109	383,300	358,100	(25,200)	(6.6%)	10,900	3,900	(40,000)			358,100
Contracted Services	117,585	148,800	152,800	4,000	2.7%	4,000		0			152,800
Interest, Rent and Financial Expenses	33,103	38,000	41,000	3,000	7.9%	3,000					41,000
Other Expenses	1,371	5,000	5,000								5,000
Total Expenditures (less Payroll)	315,168	575,100	556,900	(18,200)	(3.2%)	17,900	3,900	(40,000)			556,900
Total Expenditures	926,712	1,553,000	1,624,100	71,100	4.6%	107,300	3,900	(40,000)			1,624,100
Revenues	(17,621)	(26,100)		26,100		21,100		5,000			0
Grants / Government Transfers	(41,152)										0
User charges, licenses and fines	(119,470)	(131,500)	(140,000)	(8,500)	6.5%	(2,500)	(1,000)	(5,000)			(140,000)
Total Revenues	(178,243)	(157,600)	(140,000)	17,600	(11.2%)	18,600	(1,000)	-			(140,000)
Total FIRE DEPARTMENT ADMIN	748,469	1,395,400	1,484,100	88,700	6.4%	125,900	2,900	(40,000)			1,484,100
FIRE DEPARTMENT VOLUNTEER											
Payroll	443,796	763,600	769,100	5,500	0.7%	5,500					769,100
Total Expenditures (less Payroll)											
Total Expenditures	443,796	763,600	769,100	5,500	0.7%	5,500					769,100
Revenues			(5,000)	(5,000)		(5,000)					(5,000)
Total Revenues			(5,000)	(5,000)		(5,000)					(5,000)
Total FIRE DEPARTMENT VOLUNTEER	443,796	763,600	764,100	500	0.07%	500					764,100
FIRE DEPARTMENT FLEET											
Materials, Supplies and Services	82,048	65,000	120,000	55,000	84.6%	15,000		40,000			120,000
Total Expenditures (less Payroll)	82,048	65,000	120,000	55,000	84.6%	15,000		40,000			120,000
Total Expenditures	82,048	65,000	120,000	55,000	84.6%	15,000		40,000			120,000
Total Revenues											
Total FIRE DEPARTMENT FLEET	82,048	65,000	120,000	55,000	84.6%	15,000		40,000			120,000
Total Fire & Emergency Services	1,274,313	2,224,000	2,368,200	144,200	6.5%	141,400	2,900				2,368,200

An aerial photograph of a park and marina area, overlaid with a semi-transparent blue filter. The scene includes a large body of water with a marina full of boats, a park with a gazebo, a playground, and a tennis court. The text "Public Works & Recreation" is centered in white serif font.

Public Works & Recreation

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
PUBLIC WORKS AND RECREATION**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	12,840,125	16,476,000	17,373,900	897,900
Revenues / Recoveries	(2,993,011)	(2,865,300)	(2,965,000)	(99,700)
Net Operating Budget	9,847,114	13,610,700	14,408,900	798,200

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	177,900	
Part time wage rate decrease	(3,600)	
Statutory payroll costs / benefit premiums	139,700	
	<hr/>	314,000

Budget Neutral

Transfer of salaries and benefits to Communications and Strategic Projects	(279,200)	
Transfer of legal fees to CAO Department	(30,000)	
Transfer of site alteration revenue to Development Services	25,500	
Transfer of staff training expenses to Communications and Strategic Projects	(1,200)	
	<hr/>	(284,900)

Other Expenditures / Revenues

Capital Transfers

3% Roads Levy Reserve	616,500	
0.5% levy directed to Building and Facilities Reserve	102,800	
0.5% levy directed to Vehicle & Equipment Reserve	102,700	
	<hr/>	822,000

Roads and Related Expenditures Increase/(Decrease)

Decrease in legal fees	(8,000)	
Decrease in telecommunications	(3,000)	
Increase in repairs & maintenance for Whitby Agreement	7,000	
Increase in licenses for driver abstracts and weather forecast subscription	12,500	
Decrease in conference & seminars	(2,400)	
Decrease in clothing expense	(2,600)	
Decrease in pit & quarry grant based on prior year actuals	5,000	
Increase in Pitch in Week supplies	700	
Increase in contracted maintenance for asphalt padding	100,000	
Decrease in patching supplies	(98,300)	
Increase in dust layer expenses	10,900	
Increase in contracted services for downtown garbage pickup	12,000	
Increase in contracted mowing	3,000	
Decrease in boat launch repairs	(2,000)	
Increase in weed harvesting contracted services	2,800	
Increase in cost recovery of staff time for capital projects	(29,000)	
Increase in Ontario Municipal Partnership Fund (OMPF)	(80,000)	
	<hr/>	(71,400)

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
PUBLIC WORKS AND RECREATION**

Recreation and Parks Related Expenditures Increase/(Decrease)

Increase in special events for SCRC 50th celebration	3,700	
Decrease in Canada Day grant based on prior year actuals	1,000	
Increase in utilities - water for Palmer Park washrooms	1,800	
Increase in cleaning supplies for Palmer Park washrooms	1,000	
Increase in repairs & maintenance for Palmer Park washrooms	2,500	
Decrease in Parks repairs & maintenance for supplies based on prior year actuals	(2,000)	
Increase in Parks staff training for chainsaw courses	3,500	
Decrease in Lakefront Skate Market sponsorship revenue	2,000	
Decrease in ball diamond user fees based on prior year actuals	5,000	
Increase in SCRC hydro based on prior year actuals	15,000	
Decrease in SCRC water utility	(5,000)	
Increase in SCRC repairs & maintenance	3,000	
Increase in SCRC waste disposal based on prior year actuals	2,000	
Decrease in SCRC repairs & maintenance - equipment	(1,000)	
Decrease in SCRC general expenses for energy conservation consultants	(4,800)	
Increase in SCRC revenue based on actuals (admissions, and ice bad rentals)	(49,700)	
Increase in Blackstock Arena hydro based on prior year actuals	8,000	
Increase in Blackstock Arena ice pad rental revenue	(2,200)	
Increase in halls repairs & maintenance	1,000	
Increase in conferences & seminars for recreation staff	4,500	
Decrease in recreation program fees (revenue) based on historical actuals	20,000	
Increase in pool repairs & maintenance for hot water tanks	3,000	
Increase in daycamp supplies & materials	2,000	
Increase in miscellaneous expenditures and revenues	4,200	
	18,500	
Net Increase in Public Works and Recreation 2026 Operating Budget		798,200

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS & RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	3,364,205	4,304,100	4,262,600	(41,500)	(1.0%)	174,300		(215,900)			4,262,600
Benefits	843,061	1,257,500	1,333,800	76,300	6.1%	139,700		(63,300)			1,333,800
Total Payroll	4,207,266	5,561,600	5,596,400	34,800	0.6%	314,000		(279,200)			5,596,400
Materials, Supplies and Services											
Materials and Supplies	92,197	154,000	146,000	(8,000)	(5.2%)	(9,000)				1,000	146,000
Professional Fees	33,406	144,700	111,000	(33,700)	(23.3%)	(6,000)		(31,200)		3,500	111,000
Repairs and Maintenance	1,879,815	3,256,900	3,191,300	(65,600)	(2.0%)	(75,100)	2,500			7,000	3,191,300
Information Technology	68,193	109,300	119,300	10,000	9.1%	(2,500)				12,500	119,300
Building Maintenance	10,068	15,300	15,300								15,300
Vehicles	335,792	415,000	415,000								415,000
Utilities	333,824	656,000	675,800	19,800	3.0%	18,000	1,800				675,800
Total Materials, Supplies and Services	2,753,295	4,751,200	4,673,700	(77,500)	(1.6%)	(74,600)	4,300	(31,200)		24,000	4,673,700
Contracted Services											
Contracted Services	139,568	247,700	263,200	15,500	6.3%	15,500					263,200
Contracted Maint	89,574	191,700	293,700	102,000	53.2%	102,000					293,700
Contracted Instructor	73,556	95,200	95,200								95,200
Waste Disposal	13,845	19,900	21,900	2,000	10.1%	2,000					21,900
Security	2,418										
Caretaking	23,522	11,600	11,600								11,600
Environmental Reporting		20,000	20,000								20,000
Total Contracted Services	342,483	586,100	705,600	119,500	20.4%	119,500					705,600
Interest, Rent and Financial Expenses											
Interest	30,626	33,600	33,600								33,600
Rent	12,328	9,500	9,700	200	2.1%	200					9,700
Insurance	181,307	213,000	213,000								213,000
Total Interest, Rent and Financial Expenses	224,261	256,100	256,300	200	0.1%	200					256,300
Transfers to Other entities											
Grants to Others - Internal	18,600	24,600	24,600								24,600
Grants to Others - External	2,500	2,500	2,500								2,500
Total Transfers to Other entities	21,100	27,100	27,100								27,100
Other Expenses											
Expenses General	37,327	56,900	55,800	(1,100)	(1.9%)	(4,800)	3,700				55,800
Expense Greenbank Airways	13,545										
Debenture Principal	111,190	108,200	108,200								108,200
Total Other Expenses	162,062	165,100	164,000	(1,100)	(0.7%)	(4,800)	3,700				164,000
Transfers to Reserve											
Trf to MP Reserve	840										
Trf to RDS R/F	4,044,500	4,044,500	4,661,000	616,500	15.2%	616,500					4,661,000
Trf to FAC R/F	511,500	511,500	614,300	102,800	20.1%	102,800					614,300
Trf to VEH R/F	572,818	572,800	675,500	102,700	17.9%	102,700					675,500
Total Transfers to Reserve	5,129,658	5,128,800	5,950,800	822,000	16.0%	822,000					5,950,800
Total Expenditures (less Payroll)	8,632,859	10,914,400	11,777,500	863,100	7.9%	862,300	8,000	(31,200)		24,000	11,777,500
Total Expenditures	12,840,125	16,476,000	17,373,900	897,900	5.4%	1,176,300	8,000	(310,400)		24,000	17,373,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS & RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Revenues											
Donations	(11,898)	(8,900)	(8,900)								(8,900)
Sponsorship	(6,500)	(12,600)	(10,600)	2,000	(15.9%)	2,000					(10,600)
Misc Revenue	(12,349)	(13,000)	(13,000)								(13,000)
Revenue General	(31,510)	(30,000)	(30,000)								(30,000)
Surcharge	(87,744)										
Contr fr Others		(4,000)		4,000		4,000					
Cost Recovery	(2,720)										
Cost Recovery Capital Projects		(261,000)	(290,000)	(29,000)	11.1%	(29,000)					(290,000)
Total Revenues	(152,721)	(329,500)	(352,500)	(23,000)	7.0%	(23,000)					(352,500)
Grants / Government Transfers											
Canada Grants	(66,908)	(45,200)	(44,200)	1,000	(2.2%)	1,000					(44,200)
Ontario Grants	(676,127)	(904,500)	(979,500)	(75,000)	8.3%	(75,000)					(979,500)
Municipal and Other Grants		(8,400)	(8,400)								(8,400)
Total Grants / Government Transfers	(743,035)	(958,100)	(1,032,100)	(74,000)	7.7%	(74,000)					(1,032,100)
User charges, licenses and fines											
User Charges	(571,801)	(614,800)	(592,100)	22,700	(3.7%)	22,700					(592,100)
Licenses & permits	(53,769)	(90,500)	(65,000)	25,500	(28.2%)			25,500			(65,000)
Rent	(1,471,685)	(872,400)	(923,300)	(50,900)	5.8%	(50,900)					(923,300)
Total User charges, licenses and fines	(2,097,255)	(1,577,700)	(1,580,400)	(2,700)	0.2%	(28,200)		25,500			(1,580,400)
Total Revenues	(2,993,011)	(2,865,300)	(2,965,000)	(99,700)	3.5%	(125,200)		25,500			(2,965,000)
Grand Total	9,847,114	13,610,700	14,408,900	798,200	5.9%	1,051,100	8,000	(284,900)		24,000	14,408,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Public Works											
PUBLIC WORKS ADMIN											
Payroll	952,952	1,156,500	1,349,500	193,000	16.7%	193,000					1,349,500
Materials, Supplies and Services	151,025	623,000	562,800	(60,200)	(9.7%)	(9,000)		(63,700)		12,500	562,800
Contracted Services	53,008	72,500	73,200	700	1.0%	700					73,200
Interest, Rent and Financial Expenses	111,983	133,600	133,600								133,600
Other Expenses	124,735	108,200	108,200								108,200
Transfers to Reserve	5,128,800	5,128,800	5,950,800	822,000	16.0%	822,000					5,950,800
Total Expenditures (less Payroll)	5,569,551	6,066,100	6,828,600	762,500	12.6%	813,700		(63,700)		12,500	6,828,600
Total Expenditures	6,522,503	7,222,600	8,178,100	955,500	13.2%	1,006,700		(63,700)		12,500	8,178,100
Revenues	(34,230)	(291,000)	(320,000)	(29,000)	10.0%	(29,000)					(320,000)
Grants / Government Transfers	(678,535)	(902,700)	(977,700)	(75,000)	8.3%	(75,000)					(977,700)
User charges, licenses and fines	(61,473)	(99,900)	(74,400)	25,500	(25.5%)			25,500			(74,400)
Total Revenues	(774,238)	(1,293,600)	(1,372,100)	(78,500)	6.1%	(104,000)		25,500			(1,372,100)
Total PUBLIC WORKS ADMIN	5,748,265	5,929,000	6,806,000	877,000	14.8%	902,700		(38,200)		12,500	6,806,000
SPECIAL EVENTS											
Payroll	15,289	17,100	17,700	600	3.5%	600					17,700
Total Expenditures (less Payroll)											
Total Expenditures	15,289	17,100	17,700	600	3.5%	600					17,700
Total Revenues											
Total SPECIAL EVENTS	15,289	17,100	17,700	600	3.5%	600					17,700
FLEET											
Materials, Supplies and Services	697,414	605,000	638,700	33,700	5.6%			33,700			638,700
Total Expenditures (less Payroll)	697,414	605,000	638,700	33,700	5.6%			33,700			638,700
Total Expenditures	697,414	605,000	638,700	33,700	5.6%			33,700			638,700
Total Revenues											
Total FLEET	697,414	605,000	638,700	33,700	5.6%			33,700			638,700
PORT PERRY DEPOT											
Payroll	104,253	197,800	208,300	10,500	5.3%	10,500					208,300
Materials, Supplies and Services	47,287	52,300	52,300								52,300
Total Expenditures (less Payroll)	47,287	52,300	52,300								52,300
Total Expenditures	151,540	250,100	260,600	10,500	4.2%	10,500					260,600
Total Revenues											
Total PORT PERRY DEPOT	151,540	250,100	260,600	10,500	4.2%	10,500					260,600
BLACKSTOCK DEPOT											
Payroll	69,533	45,100	43,300	(1,800)	(4.0%)	(1,800)					43,300
Materials, Supplies and Services	44,909	42,600	42,600								42,600
Total Expenditures (less Payroll)	44,909	42,600	42,600								42,600
Total Expenditures	114,442	87,700	85,900	(1,800)	(2.1%)	(1,800)					85,900
Total Revenues											
Total BLACKSTOCK DEPOT	114,442	87,700	85,900	(1,800)	(2.1%)	(1,800)					85,900

TOWNSHIP OF SCUGOG
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DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
HARDTOP MAINTENANCE											
Payroll	87,758	213,800	221,200	7,400	3.5%	7,400					221,200
Materials, Supplies and Services	112,342	417,500	319,200	(98,300)	(23.5%)	(98,300)					319,200
Contracted Services	0	65,000	165,000	100,000	153.8%	100,000					165,000
Total Expenditures (less Payroll)	112,342	482,500	484,200	1,700	0.4%	1,700					484,200
Total Expenditures	200,100	696,300	705,400	9,100	1.3%	9,100					705,400
Total Revenues											
Total HARDTOP MAINTENANCE	200,100	696,300	705,400	9,100	1.3%	9,100					705,400
PAVEMENT PRESERVATION											
Materials, Supplies and Services		250,000	250,000								250,000
Total Expenditures (less Payroll)		250,000	250,000								250,000
Total Expenditures		250,000	250,000								250,000
Total Revenues											
Total PAVEMENT PRESERVATION		250,000	250,000								250,000
STORMWATER MAINTENANCE											
Payroll	1,053										
Materials, Supplies and Services	382	62,600	60,600	(2,000)	(3.2%)	(2,000)					60,600
Contracted Services	71,322	105,000	107,000	2,000	1.9%	2,000					107,000
Total Expenditures (less Payroll)	71,704	167,600	167,600								167,600
Total Expenditures	72,757	167,600	167,600								167,600
Total Revenues											
Total STORMWATER MAINTENANCE	72,757	167,600	167,600								167,600
LOOSETOP											
Payroll	159,413	241,900	250,800	8,900	3.7%	8,900					250,800
Materials, Supplies and Services	294,171	459,300	470,200	10,900	2.4%	10,900					470,200
Total Expenditures (less Payroll)	294,171	459,300	470,200	10,900	2.4%	10,900					470,200
Total Expenditures	453,584	701,200	721,000	19,800	2.8%	19,800					721,000
Total Revenues											
Total LOOSETOP	453,584	701,200	721,000	19,800	2.8%	19,800					721,000
BRIDGES/CULVERT											
Payroll	74,879	64,500	66,900	2,400	3.7%	2,400					66,900
Materials, Supplies and Services	58,616	120,000	120,000								120,000
Total Expenditures (less Payroll)	58,616	120,000	120,000								120,000
Total Expenditures	133,495	184,500	186,900	2,400	1.3%	2,400					186,900
Total Revenues											
Total BRIDGES/CULVERT	133,495	184,500	186,900	2,400	1.3%	2,400					186,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
BOAT LAUNCH											
Materials, Supplies and Services		2,500	500	(2,000)	(80.0%)	(2,000)					500
Total Expenditures (less Payroll)		2,500	500	(2,000)	(80.0%)	(2,000)					500
Total Expenditures		2,500	500	(2,000)	(80.0%)	(2,000)					500
Total Revenues											
Total BOAT LAUNCH		2,500	500	(2,000)	(80.0%)	(2,000)					500
VEGETATION MAINTENANCE											
Contracted Services	19,156	17,200	20,000	2,800	16.3%	2,800					20,000
Total Expenditures (less Payroll)	19,156	17,200	20,000	2,800	16.3%	2,800					20,000
Total Expenditures	19,156	17,200	20,000	2,800	16.3%	2,800					20,000
Total Revenues											
Total VEGITATION MAINTENANCE	19,156	17,200	20,000	2,800	16.3%	2,800					20,000
Total Public Works	8,950,711	10,985,500	11,983,300	997,800	9.1%	989,800		(4,500)		12,500	11,983,300
Recreation											
ADMINISTRATION											
Payroll	607,218	787,400	553,500	(233,900)	(29.7%)	45,300		(279,200)			553,500
Materials, Supplies and Services		5,800	4,500	(1,300)	(22.4%)	(100)		(1,200)			4,500
Total Expenditures (less Payroll)	0	5,800	4,500	(1,300)	(22.4%)	(100)		(1,200)			4,500
Total Expenditures	607,218	793,200	558,000	(235,200)	(29.7%)	45,200		(280,400)			558,000
Total Revenues	0										
Total	607,218	793,200	558,000	(235,200)	(29.7%)	45,200		(280,400)			558,000
SPECIAL EVENTS											
Payroll		12,800	13,000	200	1.6%	200					13,000
Other Expenses	37,268	52,100	55,800	3,700	7.1%		3,700				55,800
Total Expenditures (less Payroll)	37,268	52,100	55,800	3,700	7.1%		3,700				55,800
Total Expenditures	37,268	64,900	68,800	3,900	6.0%	200	3,700				68,800
Revenues	(6,500)	(6,600)	(6,600)								(6,600)
Grants / Government Transfers	(16,408)	(15,000)	(14,000)	1,000	(6.7%)	1,000					(14,000)
User charges, licenses and fines	(11,411)	(12,100)	(12,400)	(300)	2.5%	(300)					(12,400)
Total Revenues	(34,319)	(33,700)	(33,000)	700	(2.1%)	700					(33,000)
Total SPECIAL EVENTS	2,949	31,200	35,800	4,600	14.7%	900	3,700				35,800
FLEET											
Materials, Supplies and Services	22,032	23,900	63,900	40,000	167.4%			40,000			63,900
Total Expenditures (less Payroll)	22,032	23,900	63,900	40,000	167.4%			40,000			63,900
Total Expenditures	22,032	23,900	63,900	40,000	167.4%			40,000			63,900
Total Revenues											
Total FLEET	22,032	23,900	63,900	40,000	167.4%			40,000			63,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
PARKS											
Payroll	484,269	615,000	638,800	23,800	3.9%	23,800					638,800
Materials, Supplies and Services	128,395	201,200	169,100	(32,100)	(16.0%)	100	4,300	(40,000)		3,500	169,100
Contracted Services	22,604	34,000	34,000								34,000
Interest, Rent and Financial Expenses	35,277	39,100	39,300	200	0.5%	200					39,300
Other Expenses	41										
Transfers to Reserve	858										
Total Expenditures (less Payroll)	187,175	274,300	242,400	(31,900)	(11.6%)	300	4,300	(40,000)		3,500	242,400
Total Expenditures	671,444	889,300	881,200	(8,100)	(0.9%)	24,100	4,300	(40,000)		3,500	881,200
Revenues	(20,656)	(22,900)	(20,900)	2,000	(8.7%)	2,000					(20,900)
Grants / Government Transfers	(4,816)	(6,200)	(6,200)								(6,200)
User charges, licenses and fines	(2,824)	(2,000)	(2,000)								(2,000)
Total Revenues	(28,296)	(31,100)	(29,100)	2,000	(6.4%)	2,000					(29,100)
Total PARKS	643,148	858,200	852,100	(6,100)	(0.7%)	26,100	4,300	(40,000)		3,500	852,100
OUTDOOR FACILITIES											
Materials, Supplies and Services	19,920	24,800	25,300	500	2.0%	500					25,300
Transfers to Other entities	2,500	2,500	2,500								2,500
Total Expenditures (less Payroll)	22,420	27,300	27,800	500	1.8%	500					27,800
Total Expenditures	22,420	27,300	27,800	500	1.8%	500					27,800
User charges, licenses and fines	(27,509)	(36,100)	(31,100)	5,000	(13.9%)	5,000					(31,100)
Total Revenues	(27,509)	(36,100)	(31,100)	5,000	(13.9%)	5,000					(31,100)
Total OUTDOOR FACILITIES	(5,089)	(8,800)	(3,300)	5,500	(62.5%)	5,500					(3,300)
SCUGOG RECREATION CENTRE											
Payroll	605,511	755,500	744,000	(11,500)	(1.5%)	(11,400)					744,000
Materials, Supplies and Services	341,284	572,000	585,300	13,300	2.3%	9,300				4,000	585,300
Contracted Services	25,288	26,100	28,100	2,000	7.7%	2,000					28,100
Interest, Rent and Financial Expenses	31,829	34,800	34,800								34,800
Other Expenses	18	4,800		(4,800)		(4,800)					0
Total Expenditures (less Payroll)	398,419	637,700	648,200	10,500	1.6%	6,500				4,000	648,200
Total Expenditures	1,003,930	1,393,200	1,392,200	(1,000)	(0.1%)	(4,900)				4,000	1,392,200
Revenues	(83,408)	(3,000)	(3,000)								(3,000)
User charges, licenses and fines	(1,336,540)	(768,600)	(818,300)	(49,700)	6.5%	(49,700)					(818,300)
Total Revenues	(1,419,948)	(771,600)	(821,300)	(49,700)	6.4%	(49,700)					(821,300)
Total SCUGOG RECREATION CENTRE	(416,018)	621,600	570,900	(50,700)	(8.2%)	(54,600)				4,000	570,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
BLACKSTOCK ARENA											
Payroll	44,870	130,100	133,200	3,100	2.4%	3,000					133,200
Materials, Supplies and Services	83,987	123,600	131,600	8,000	6.5%	8,000					131,600
Contracted Services	283	1,400	1,400								1,400
Interest, Rent and Financial Expenses	22,353	24,200	24,200								24,200
Total Expenditures (less Payroll)	106,623	149,200	157,200	8,000	5.4%	8,000					157,200
Total Expenditures	151,493	279,300	290,400	11,100	4.0%	11,000					290,400
Revenues	(7,927)										
User charges, licenses and fines	(148,969)	(121,500)	(123,700)	(2,200)	1.8%	(2,200)					(123,700)
Total Revenues	(156,896)	(121,500)	(123,700)	(2,200)	1.8%	(2,200)					(123,700)
Total BLACKSTOCK ARENA	(5,403)	157,800	166,700	8,900	5.6%	8,800					166,700
COMMUNITY HALLS & FACILITIES											
Materials, Supplies and Services	42,638	59,500	60,500	1,000	1.7%					1,000	60,500
Contracted Services	24,362	12,700	12,700								12,700
Interest, Rent and Financial Expenses	18,298	19,400	19,400								19,400
Transfers to Other entities	18,600	24,600	24,600								24,600
Total Expenditures (less Payroll)	103,898	116,200	117,200	1,000	0.9%					1,000	117,200
Total Expenditures	103,898	116,200	117,200	1,000	0.9%					1,000	117,200
User charges, licenses and fines	(20,115)	(20,500)	(20,500)								(20,500)
Total Revenues	(20,115)	(20,500)	(20,500)								(20,500)
Total COMMUNITY HALLS & FACILITIES	83,783	95,700	96,700	1,000	1.0%					1,000	96,700
RECREATION PROGRAMS											
Payroll	62,054	79,300	80,700	1,400	1.8%	1,400					80,700
Materials, Supplies and Services	25,473	40,600	45,600	5,000	12.3%	5,000					45,600
Contracted Services	48,616	70,000	70,000								70,000
Total Expenditures (less Payroll)	74,089	110,600	115,600	5,000	4.5%	5,000					115,600
Total Expenditures	136,143	189,900	196,300	6,400	3.4%	6,400					196,300
Grants / Government Transfers											
User charges, licenses and fines	(144,371)	(185,000)	(165,000)	20,000	(10.8%)	20,000					(165,000)
Total Revenues	(144,371)	(185,000)	(165,000)	20,000	(10.8%)	20,000					(165,000)
Total RECREATION PROGRAMS	(8,228)	4,900	31,300	26,400	538.8%	26,400					31,300
POOL											
Payroll	73,245	80,400	80,400								80,400
Materials, Supplies and Services	22,432	35,500	38,500	3,000	8.5%					3,000	38,500
Interest, Rent and Financial Expenses	1,763	2,000	2,000								2,000
Total Expenditures (less Payroll)	24,195	37,500	40,500	3,000	8.0%					3,000	40,500
Total Expenditures	97,440	117,900	120,900	3,000	2.5%					3,000	120,900
Grants / Government Transfers	(19,264)	(8,800)	(8,800)		0.0%						(8,800)
User charges, licenses and fines	(53,309)	(44,500)	(45,500)	(1,000)	2.2%	(1,000)					(45,500)
Total Revenues	(72,573)	(53,300)	(54,300)	(1,000)	1.9%	(1,000)					(54,300)
Total POOL	24,867	64,600	66,600	2,000	3.1%	(1,000)				3,000	66,600

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DEPARTMENT - PUBLIC WORKS AND RECREATION

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
DAYCAMP											
Payroll	208,243	243,800	243,800								243,800
Materials, Supplies and Services	8,244	20,400	22,400	2,000	9.8%	2,000					22,400
Contracted Services	24,940	25,200	25,200								25,200
Total Expenditures (less Payroll)	33,184	45,600	47,600	2,000	4.4%	2,000					47,600
Total Expenditures	241,427	289,400	291,400	2,000	0.7%	2,000					291,400
Grants / Government Transfers	(24,012)	(25,400)	(25,400)								(25,400)
User charges, licenses and fines	(264,889)	(260,000)	(260,000)								(260,000)
Total Revenues	(288,901)	(285,400)	(285,400)								(285,400)
Total DAYCAMP	(47,474)	4,000	6,000	2,000	50.0%	2,000					6,000
MARINA											
Materials, Supplies and Services	2,140	9,400	7,400	(2,000)	(21.3%)	(2,000)					7,400
Interest, Rent and Financial Expenses	2,758	3,000	3,000								3,000
Total Expenditures (less Payroll)	4,898	12,400	10,400	(2,000)	(16.1%)	(2,000)					10,400
Total Expenditures	4,898	12,400	10,400	(2,000)	(16.1%)	(2,000)					10,400
Revenues		(6,000)	(2,000)	4,000	(66.7%)	4,000					(2,000)
User charges, licenses and fines	(25,845)	(27,500)	(27,500)								(27,500)
Total Revenues	(25,845)	(33,500)	(29,500)	4,000	(11.9%)	4,000					(29,500)
Total MARINA	(20,947)	(21,100)	(19,100)	2,000	(9.5%)	2,000					(19,100)
Total Recreation	896,403	2,625,200	2,425,600	(199,600)	(7.6%)	61,300	8,000	(280,400)		11,500	2,425,600
Total Public Works & Recreation	9,847,114	13,610,700	14,408,900	798,200	5.9%	1,051,100	8,000	(284,900)		24,000	14,408,900



Development Services

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEVELOPMENT SERVICES**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	1,308,960	2,684,500	2,601,900	(82,600)
Revenues / Recoveries	(942,828)	(1,368,000)	(1,360,700)	7,300
Net Operating Budget	366,132	1,316,500	1,241,200	(75,300)

Budget Summary

Staffing Costs

Full time salary / wage rate increase and progressions	23,100	
Part time wage rate decrease	2,400	
Statutory payroll costs / benefit premiums	50,900	
	<hr/>	76,400

Budget Neutral Expenditures / Revenues

Transfer of consulting fees to CAO	(5,000)	
Transfer of promotional items to Communications and Strategic Projects	(8,000)	
Transfer of Old Mill expenses to Communications and Strategic Projects	2,000	
Transfer of facilities administration costs from Development Services	(127,700)	
Transfer of site alteration revenue from Public Works and Recreation	(25,500)	
	<hr/>	(164,200)

Other Expenditures / Revenues

Decrease in consulting fees	(15,000)	
Increase in planning legal fees based	10,000	
Removal of planning technology utilities	(11,800)	
Increase in planning advertising	1,500	
Decrease in planning application revenue	25,000	
Increase in planning zoning compliance letters revenue	(5,000)	
Increase in engineering site alteration permits	(4,500)	
Decrease in building legal fees	(3,000)	
Increase in transfer from building reserve	(3,300)	
Decrease to bylaw legal fees based on actuals	(5,000)	
Increase to bylaw Provincial Offences Act Fines	(10,000)	
Increase in costs to run animal shelter	13,000	
Decrease in transfer from MP reserve	20,000	
Miscellaneous expenditures and revenue	600	
	<hr/>	12,500

Net Increase in Development Services 2026 Operating Budget (75,300)

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	842,111	1,375,800	1,401,300	25,500	1.9%	25,500					1,401,300
Benefits	235,837	445,700	496,600	50,900	11.4%	50,900					496,600
Total Payroll	1,077,948	1,821,500	1,897,900	76,400	4.2%	76,400					1,897,900
Materials, Supplies and Services											
Materials and Supplies	990	22,000	14,000	(8,000)	(36.4%)			(8,000)			14,000
Professional Fees	138,021	213,100	196,700	(16,400)	(7.7%)	(20,100)	10,000	(6,300)			196,700
Repairs and Maintenance	2,982	43,700	3,500	(40,200)	(92.0%)			(40,200)			3,500
Information Technology	73,636	81,900	81,900								81,900
Vehicles	3,117	16,100	17,400	1,300	8.1%			1,300			17,400
Utilities		63,700		(63,700)		(11,800)		(51,900)			
Total Materials, Supplies and Services	218,746	440,500	313,500	(127,000)	(28.8%)	(31,900)	10,000	(105,100)			313,500
Contracted Services											
Contracted Services	3,914	15,000	15,000								15,000
Contract Animal shared costs		298,700	311,700	13,000	4.4%	13,000					311,700
Caretaking		31,000		(31,000)				(31,000)			
Total Contracted Services	3,914	344,700	326,700	(18,000)	(5.2%)	13,000		(31,000)			326,700
Interest, Rent and Financial Expenses											
Insurance	6,352	19,800	8,900	(10,900)	(55.1%)	600		(11,500)			8,900
Total Interest, Rent and Financial Expenses	6,352	19,800	8,900	(10,900)	(55.1%)	600		(11,500)			8,900
Other Expenses											
Expenses General	2,000	8,000	4,900	(3,100)	(38.8%)			(3,100)			4,900
Total Other Expenses	2,000	8,000	4,900	(3,100)	(38.8%)			(3,100)			4,900
Transfers to Reserve											
Trf to ENV Reserve		50,000	50,000								50,000
Total Transfers to Reserve		50,000	50,000								50,000
Total Expenditures (less Payroll)	231,012	863,000	704,000	(159,000)	(18.4%)	(18,300)	10,000	(150,700)			704,000
Total Expenditures	1,308,960	2,684,500	2,601,900	(82,600)	(3.1%)	58,100	10,000	(150,700)			2,601,900

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES


	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Revenues											
Services For Others		(1,000)	(1,000)								(1,000)
Total Revenues		(1,000)	(1,000)								(1,000)
Grants / Government Transfers											
Canada Grants		(4,300)	(4,300)								(4,300)
Ontario Grants	(279)	(1,800)	(1,800)								(1,800)
Total Grants / Government Transfers	(279)	(6,100)	(6,100)								(6,100)
User charges, licenses and fines											
User Charges	(112,518)	(114,500)	(114,900)	(400)	0.3%	(400)					(114,900)
Licenses & permits	(783,429)	(836,800)	(847,800)	(11,000)	1.3%	14,500		(25,500)			(847,800)
Fines & penalties	(46,689)	(50,000)	(60,000)	(10,000)	20.0%	(10,000)					(60,000)
Rent		(12,000)		12,000				12,000			
Total User charges, licenses and fines	(942,636)	(1,013,300)	(1,022,700)	(9,400)	0.9%	4,100		(13,500)			(1,022,700)
Transfers from Reserve											
Trf fr MP Res		(20,000)		20,000		20,000					
Trf fr BLDG R/F	87	(327,600)	(330,900)	(3,300)	1.0%	(3,300)					(330,900)
Total Transfers from Reserve	87	(347,600)	(330,900)	16,700	(4.8%)	16,700					(330,900)
Total Revenues	(942,828)	(1,368,000)	(1,360,700)	7,300	(0.5%)	20,800		(13,500)			(1,360,700)
Grand Total	366,132	1,316,500	1,241,200	(75,300)	(5.7%)	78,900	10,000	(164,200)			1,241,200

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Development Services											
DEVELOPMENT SERVICES ADMIN											
Payroll	245,479	266,700	331,900	65,200	24.4%	65,200					331,900
Materials, Supplies and Services	20,511	37,800	7,200	(30,600)	(81.0%)	(15,000)		(15,600)			7,200
Interest, Rent and Financial Expenses		4,300		(4,300)				(4,300)			
Other Expenses		3,100		(3,100)				(3,100)			
Total Expenditures (less Payroll)	20,511	45,200	7,200	(38,000)	(84.1%)	(15,000)		(23,000)			7,200
Total Expenditures	265,990	311,900	339,100	27,200	8.7%	50,200		(23,000)			339,100
Grants / Government Transfers	(279)										
User charges, licenses and fines		(12,000)		12,000				12,000			
Transfers from Reserve		(20,000)		20,000		20,000					
Total Revenues	(279)	(32,000)		32,000		20,000		12,000			
Total DEVELOPMENT SERVICES ADMIN	265,711	279,900	339,100	59,200	21.2%	70,200		(11,000)			339,100
PLANNING											
Payroll	348,939	714,000	549,200	(164,800)	(23.1%)	34,700		(199,500)			549,200
Materials, Supplies and Services	114,332	179,400	180,500	1,100	0.6%	(8,900)	10,000				180,500
Other Expenses		500	500								500
Transfers to Reserve		50,000	50,000								50,000
Total Expenditures (less Payroll)	114,332	229,900	231,000	1,100	0.5%	(8,900)	10,000				231,000
Total Expenditures	463,271	943,900	780,200	(163,700)	(17.3%)	25,800	10,000	(199,500)			780,200
Grants / Government Transfers		(4,300)	(4,300)								(4,300)
User charges, licenses and fines	(321,723)	(438,900)	(418,900)	20,000	(4.6%)	20,000					(418,900)
Total Revenues	(321,723)	(443,200)	(423,200)	20,000	(4.5%)	20,000					(423,200)
Total PLANNING	141,548	500,700	357,000	(143,700)	(28.7%)	45,800	10,000	(199,500)			357,000
ENGINEERING SERVICES											
Payroll			207,100	207,100		7,600		199,500			207,100
Materials, Supplies and Services	22,485	10,600	10,600								10,600
Total Expenditures (less Payroll)	22,485	10,600	10,600								10,600
Total Expenditures	22,485	10,600	217,700	207,100	1,953.8%	7,600		199,500			217,700
User charges, licenses and fines	(57,612)	(8,100)	(38,100)	(30,000)	370.4%	(4,500)		(25,500)			(38,100)
Total Revenues	(57,612)	(8,100)	(38,100)	(30,000)	370.4%	(4,500)		(25,500)			(38,100)
Total ENGINEERING SERVICES	(35,127)	2,500	179,600	177,100	7,084.0%	3,100		174,000			179,600

TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
BUILDING											
Payroll	323,584	581,400	565,600	(15,800)	(2.7%)	(15,800)					565,600
Materials, Supplies and Services	53,959	90,700	87,700	(3,000)	(3.3%)	(3,000)					87,700
Contracted Services	3,914	15,000	15,000								15,000
Interest, Rent and Financial Expenses	3,052	5,100	5,100								5,100
Total Expenditures (less Payroll)	60,925	110,800	107,800	(3,000)	(2.7%)	(3,000)					107,800
Total Expenditures	384,509	692,200	673,400	(18,800)	(2.7%)	(18,800)					673,400
Revenues		(1,000)	(1,000)								(1,000)
User charges, licenses and fines	(452,520)	(451,500)	(451,500)								(451,500)
Transfers from Reserve	87	(327,600)	(330,900)	(3,300)	1.0%	(3,300)					(330,900)
Total Revenues	(452,433)	(780,100)	(783,400)	(3,300)	0.4%	(3,300)					(783,400)
Total BUILDING	(67,924)	(87,900)	(110,000)	(22,100)	25.1%	(22,100)					(110,000)
BY-LAW											
Payroll	157,442	259,400	244,100	(15,300)	(5.9%)	(15,300)					244,100
Materials, Supplies and Services	7,459	32,500	27,500	(5,000)	(15.4%)	(5,000)					27,500
Interest, Rent and Financial Expenses	2,449	2,300	2,900	600	26.1%	600					2,900
Total Expenditures (less Payroll)	9,908	34,800	30,400	(4,400)	(12.6%)	(4,400)					30,400
Total Expenditures	167,350	294,200	274,500	(19,700)	(6.7%)	(19,700)					274,500
User charges, licenses and fines	(103,854)	(84,100)	(95,500)	(11,400)	13.6%	(11,400)					(95,500)
Total Revenues	(103,854)	(84,100)	(95,500)	(11,400)	13.6%	(11,400)					(95,500)
Total BY-LAW	63,496	210,100	179,000	(31,100)	(14.8%)	(31,100)					179,000
ANIMAL CONTROL											
Payroll	2,504										
Contracted Services		298,700	311,700	13,000	4.4%	13,000					311,700
Interest, Rent and Financial Expenses	851	900	900								900
Other Expenses	2,000	4,400	4,400								4,400
Total Expenditures (less Payroll)	2,851	304,000	317,000	13,000	4.3%	13,000					317,000
Total Expenditures	5,355	304,000	317,000	13,000	4.3%	13,000					317,000
Grants / Government Transfers		(1,800)	(1,800)								(1,800)
User charges, licenses and fines	(6,927)	(18,700)	(18,700)								(18,700)
Total Revenues	(6,927)	(20,500)	(20,500)								(20,500)
Total ANIMAL CONTROL	(1,572)	283,500	296,500	13,000	4.6%	13,000					296,500
FACILITIES ADMIN											
Materials, Supplies and Services		89,500		(89,500)				(89,500)			
Contracted Services		31,000		(31,000)				(31,000)			
Interest, Rent and Financial Expenses		7,200		(7,200)				(7,200)			
Total Expenditures (less Payroll)		127,700		(127,700)				(127,700)			
Total Expenditures		127,700		(127,700)				(127,700)			
Total Revenues											
Total FACILITIES ADMIN		127,700		(127,700)				(127,700)			
Total Development Services	366,132	1,316,500	1,241,200	(75,300)	(5.7%)	78,900	10,000	(164,200)			1,241,200

A photograph of a brick building with a bell tower, serving as the Scugog Shores Museum. The building has a sign that reads "SCUGOG SHORES MUSEUM". The image is overlaid with a blue tint. A wooden fence is visible in the foreground.

SCUGOG SHORES MUSEUM

Museum

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
MUSEUM**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Operating Expenditures	182,647	146,300	146,900	600
Revenues / Recoveries	(106,766)	(56,700)	(56,700)	-
Net Operating Budget	75,881	89,600	90,200	600

Budget Summary

Staffing Costs

Part time salary / wage rate increases

_____ 600

Net Increase in Museum 2026 Operating Budget

 600

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - MUSEUM**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Payroll											
Salaries & Wages	91,241	76,500	77,100	600	0.78%	600					77,100
Benefits	14,975	8,400	8,400								8,400
Total Payroll	106,216	84,900	85,500	600	0.71%	600					85,500
Materials, Supplies and Services											
Materials and Supplies	730	1,700	1,700								1,700
Professional Fees	7,150	7,700	7,700								7,700
Repairs and Maintenance	19,247	14,300	14,300								14,300
Vehicles	949	500	500								500
Utilities	6,270	9,500	9,500								9,500
Total Materials, Supplies and Services	34,346	33,700	33,700								33,700
Contracted Services											
Security	52										
Total Contracted Services	52										
Interest, Rent and Financial Expenses											
Insurance	7,612	2,900	2,900								2,900
Total Interest, Rent and Financial Expenses	7,612	2,900	2,900								2,900
Other Expenses											
Expenses General	5,053	13,000	13,000								13,000
Expense Programming	549	1,800	1,800								1,800
Expense Exhibit	4,513	7,000	7,000								7,000
Expense Archives/Conserv	24,306	3,000	3,000								3,000
Total Other Expenses	34,421	24,800	24,800								24,800
Total Expenditures (less Payroll)	76,431	61,400	61,400								61,400
Total Expenditures	182,647	146,300	146,900	600	0.41%	600					146,900
Revenues											
Donations	(10,856)	(1,000)	(1,000)								(1,000)
Total Revenues	(10,856)	(1,000)	(1,000)								(1,000)
Grants / Government Transfers											
Canada Grants	(70,604)	(6,600)	(6,600)								(6,600)
Ontario Grants		(19,700)	(19,700)								(19,700)
Municipal and Other Grants	(13,170)										
Total Grants / Government Transfers	(83,774)	(26,300)	(26,300)								(26,300)
User charges, licenses and fines											
User Charges	(10,673)	(26,600)	(26,600)								(26,600)
Rent	(1,463)	(2,800)	(2,800)								(2,800)
Total User charges, licenses and fines	(12,136)	(29,400)	(29,400)								(29,400)
Total Revenues	(106,766)	(56,700)	(56,700)								(56,700)
Grand Total	75,881	89,600	90,200	600	0.67%	600					90,200

**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - MUSEUM**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Museum											
MUSEUM											
Payroll	106,216	84,900	85,500	600	0.7%	600					85,500
Materials, Supplies and Services	34,346	33,700	33,700								33,700
Contracted Services	52										
Interest, Rent and Financial Expenses	7,612	2,900	2,900								2,900
Other Expenses	34,421	24,800	24,800								24,800
Total Expenditures (less Payroll)	76,431	61,400	61,400								61,400
Total Expenditures	182,647	146,300	146,900	600	0.4%	600					146,900
Revenues	(10,856)	(1,000)	(1,000)								(1,000)
Grants / Government Transfers	(83,774)	(26,300)	(26,300)								(26,300)
User charges, licenses and fines	(12,136)	(29,400)	(29,400)								(29,400)
Total Revenues	(106,766)	(56,700)	(56,700)								(56,700)
Total Museum	75,881	89,600	90,200	600	0.7%	600					90,200

Library Services



**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
LIBRARY**

	2025 Year to Date Actuals	2025 Budget	2026 Budget	Increase / (Decrease)
Transfer to Library	832,100	832,100	847,900	15,800

Transfer increase allocated as follows:

Staffing Costs

Salary / CUPE wage rate increase / statutory payroll costs / OMERS plan changes	<u>14,700</u>	14,700
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Other Expenditures / Revenues

Decrease in marketing and makerspace supply costs	(1,300)	
Information technology (increased communications & software costs - Rogers handoff)	2,250	
Increase in building maintenance costs - aging building & increased washroom use	1,500	
Increase in water and sewer fees	850	
Increase in YCW funding for Summer Reading Club	<u>(2,200)</u>	1,100

Net Increase in Library 2026 Operating Budget	<u><u>15,800</u></u>
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**TOWNSHIP OF SCUGOG
2026 OPERATING BUDGET SUMMARY
DEPARTMENT - LIBRARY SERVICES**

	2025 Year to Date Actuals	Approved 2025 Budget	2026 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2026 Budget Request
Library Services											
LIBRARY											
Transfers to Other entities	832,100	832,100	847,900	15,800	1.9%	15,800					847,900
Total Expenditures (less Payroll)	832,100	832,100	847,900	15,800	1.9%	15,800					847,900
Total Expenditures	832,100	832,100	847,900	15,800	1.9%	15,800					847,900
Total Revenues											
Total	832,100	832,100	847,900	15,800	1.9%	15,800					847,900
Total Library Services	832,100	832,100	847,900	15,800	1.9%	15,800					847,900