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2026 Operating  
Budget

The background image is a high-angle, aerial photograph of a large, multi-story brick school building. The building features several arched windows and a prominent gabled roof with a small arched window. In the foreground, a flagpole stands on a paved area, with a yellow and blue flag flying. Other flags are partially visible. The surrounding area includes a parking lot and some greenery.

# Operating Budget Summary

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

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

**Budget Summary**

**Tax and Related Revenues**

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

**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>884,800</u>

**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>822,000</u>

**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>(548,500)</u>

**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
<b>Mayor &amp; Council</b>	385,900	405,000	<b>19,100</b>	<b>4.9%</b>	19,100					<b>405,000</b>
<b>Office of the CAO</b>	959,600	795,100	(164,500)	(17.1%)	(328,700)	1,500	162,700			<b>795,100</b>
<b>Corporate Services</b>	1,422,400	1,462,700	<b>40,300</b>	<b>2.8%</b>	5,500	14,600	2,000		18,200	<b>1,462,700</b>
<b>Communications &amp; Strategic Projects</b>	18,900	404,900	<b>386,000</b>	<b>2,042.3%</b>	35,400	66,200	284,400			<b>404,900</b>
<b>Finance</b>	17,000	10,900	(6,100)	(35.9%)	(102,400)	96,300				<b>10,900</b>
<b>Fire &amp; Emergency Services</b>	2,224,000	2,368,200	<b>144,200</b>	<b>6.5%</b>	141,400	2,900				<b>2,368,200</b>
<b>Public Works &amp; Recreation</b>	13,610,700	14,408,900	<b>798,200</b>	<b>5.9%</b>	1,051,100	8,000	(284,900)		24,000	<b>14,408,900</b>
<b>Development Services</b>	1,316,500	1,241,200	(75,300)	(5.7%)	78,900	10,000	(164,200)			<b>1,241,200</b>
<b>Museum</b>	89,600	90,200	<b>600</b>	<b>0.7%</b>	600					<b>90,200</b>
<b>Library</b>	832,100	847,900	<b>15,800</b>	<b>1.9%</b>	15,800					<b>847,900</b>
<b>Total Township of Scugog</b>	<b>20,876,700</b>	<b>22,035,000</b>	<b>1,158,300</b>	<b>5.5%</b>	<b>916,700</b>	<b>199,500</b>			<b>42,200</b>	<b>22,035,000</b>
										<b>PIL's and Supplementary (340,000)</b>
										<b>Total to be raised from Taxes 21,695,000</b>

**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
<b>Payroll</b>	<b>12,302,200</b>	<b>13,187,200</b>	<b>885,000</b>	<b>7.2%</b>	<b>679,800</b>	<b>205,200</b>				<b>13,187,200</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>16,401,500</b>	<b>17,355,400</b>	<b>953,900</b>	<b>5.8%</b>	<b>864,900</b>	<b>(51,500)</b>			<b>140,500</b>	<b>17,355,400</b>
<b>Total Expenditures</b>	<b>28,703,700</b>	<b>30,542,600</b>	<b>1,838,900</b>	<b>6.4%</b>	<b>1,544,700</b>	<b>153,700</b>			<b>140,500</b>	<b>30,542,600</b>
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)
<b>Total Revenues</b>	<b>(7,827,000)</b>	<b>(8,507,600)</b>	<b>(680,600)</b>	<b>8.7%</b>	<b>(628,100)</b>	<b>45,800</b>			<b>(98,300)</b>	<b>(8,507,600)</b>
<b>Grand Total</b>	<b>20,876,700</b>	<b>22,035,000</b>	<b>1,158,300</b>	<b>5.5%</b>	<b>916,600</b>	<b>199,500</b>			<b>42,200</b>	<b>22,035,000</b>

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

**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
<b>Total Payroll</b>	<b>12,302,200</b>	<b>13,187,200</b>	<b>885,000</b>	<b>7.2%</b>	<b>679,800</b>	<b>205,200</b>				<b>13,187,200</b>
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
<b>Total Materials, Supplies and Services</b>	<b>6,762,400</b>	<b>6,585,200</b>	<b>(177,200)</b>	<b>(2.6%)</b>	<b>(98,800)</b>	<b>(102,400)</b>			<b>24,000</b>	<b>6,585,200</b>
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
<b>Total Contracted Services</b>	<b>1,113,500</b>	<b>1,393,400</b>	<b>279,900</b>	<b>25.1%</b>	<b>139,900</b>	<b>140,000</b>				<b>1,393,400</b>
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
<b>Total Interest, Rent and Financial Expenses</b>	<b>504,400</b>	<b>517,200</b>	<b>12,800</b>	<b>2.5%</b>	<b>12,800</b>					<b>517,200</b>
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
<b>Total Transfers to Other entities</b>	<b>877,100</b>	<b>892,900</b>	<b>15,800</b>	<b>1.8%</b>	<b>15,800</b>					<b>892,900</b>
Other Expenses										
Expenses General	205,400	255,100	49,700	24.2%	(7,700)	(89,100)			146,500	255,100
Expense Greenbank Airways	3,000	3,000		0.0%						3,000
Expense Emergency Planning	1,800	1,800		0.0%						1,800
Expense Programming	7,000	7,000		0.0%						7,000
Expense Exhibit	3,000	3,000		0.0%						3,000
Expense Archives/Conserv	85,000	85,000		0.0%						85,000
Minutes of Settlement	138,200	138,800	600	0.4%	600					138,800
Debenture Principal										
Requisitionts-Levy										
<b>Total Other Expenses</b>	<b>443,400</b>	<b>493,700</b>	<b>50,300</b>	<b>11.3%</b>	<b>(7,100)</b>	<b>(89,100)</b>			<b>146,500</b>	<b>493,700</b>

**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%						
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
<b>Total Transfers to Reserve</b>	<b>6,700,700</b>	<b>7,473,000</b>	<b>772,300</b>	<b>11.5%</b>	<b>802,300</b>				<b>(30,000)</b>	<b>7,473,000</b>
<b>Total Expenditures (less Payroll)</b>	<b>16,401,500</b>	<b>17,355,400</b>	<b>953,900</b>	<b>5.8%</b>	<b>864,900</b>	<b>(51,500)</b>			<b>140,500</b>	<b>17,355,400</b>
<b>Total Expenditures</b>	<b>28,703,700</b>	<b>30,542,600</b>	<b>1,838,900</b>	<b>6.4%</b>	<b>1,544,700</b>	<b>153,700</b>			<b>140,500</b>	<b>30,542,600</b>
Revenues										
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					(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										
Revenue General	(43,100)	(44,600)	(1,500)	3.5%						(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)
<b>Total Revenues</b>	<b>(2,119,200)</b>	<b>(2,171,700)</b>	<b>(52,500)</b>	<b>2.5%</b>	<b>(101,000)</b>	<b>45,000</b>	<b>5,000</b>		<b>(1,500)</b>	<b>(2,171,700)</b>

**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)
<b>Total Grants / Government Transfers</b>	<b>(1,489,200)</b>	<b>(1,661,300)</b>	<b>(172,100)</b>	<b>11.6%</b>	<b>(118,900)</b>	<b>(53,200)</b>				<b>(1,661,300)</b>
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)
<b>Total User charges, licenses and fines</b>	<b>(3,620,000)</b>	<b>(3,843,900)</b>	<b>(223,900)</b>	<b>6.2%</b>	<b>(272,900)</b>	<b>54,000</b>	<b>(5,000)</b>			<b>(3,843,900)</b>
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)
Trf fr BLDG R/F	(327,600)	(330,900)	(3,300)	1.0%	(3,300)					(330,900)
<b>Total Transfers from Reserve</b>	<b>(598,600)</b>	<b>(830,700)</b>	<b>(232,100)</b>	<b>38.8%</b>	<b>(135,300)</b>					<b>(830,700)</b>
<b>Total Revenues</b>	<b>(7,827,000)</b>	<b>(8,507,600)</b>	<b>(680,600)</b>	<b>8.7%</b>	<b>(628,100)</b>	<b>45,800</b>				<b>(98,300)</b>
<b>Grand Total</b>	<b>20,876,700</b>	<b>22,035,000</b>	<b>1,158,300</b>	<b>5.5%</b>	<b>916,600</b>	<b>199,500</b>				<b>42,200</b>
										<b>22,035,000</b>

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



# Mayor & Council

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

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

**Net Increase in Mayor & Council 2026 Operating Budget**

**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
<b>Total Payroll</b>	<b>233,038</b>	<b>345,400</b>	<b>365,000</b>	<b>19,600</b>	<b>5.7%</b>	<b>19,600</b>					<b>365,000</b>
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
<b>Total Materials, Supplies and Services</b>	<b>17,799</b>	<b>29,700</b>	<b>29,200</b>	<b>(500)</b>	<b>(1.7%)</b>	<b>(500)</b>					<b>29,200</b>
Interest, Rent and Financial Expenses											
Insurance	1,181	1,300	1,300								1,300
<b>Total Interest, Rent and Financial Expenses</b>	<b>1,181</b>	<b>1,300</b>	<b>1,300</b>								<b>1,300</b>
Other Expenses											
Expenses General	22,803	109,500	9,500	(100,000)	(91.3%)		(100,000)				9,500
<b>Total Other Expenses</b>	<b>22,803</b>	<b>109,500</b>	<b>9,500</b>	<b>(100,000)</b>	<b>(91.3%)</b>		<b>(100,000)</b>				<b>9,500</b>
<b>Total Expenditures (less Payroll)</b>	<b>41,783</b>	<b>140,500</b>	<b>40,000</b>	<b>(100,500)</b>	<b>(71.5%)</b>	<b>(500)</b>	<b>(100,000)</b>				<b>40,000</b>
<b>Total Expenditures</b>	<b>274,821</b>	<b>485,900</b>	<b>405,000</b>	<b>(80,900)</b>	<b>(16.6%)</b>	<b>19,100</b>	<b>(100,000)</b>				<b>405,000</b>
Revenues											
Donations	(6,000)										
Sponsorship	(8,500)	(45,000)		45,000			45,000				
<b>Total Revenues</b>	<b>(14,500)</b>	<b>(45,000)</b>		<b>45,000</b>			<b>45,000</b>				
User charges, licenses and fines											
User Charges	(26,408)	(55,000)		55,000			55,000				
<b>Total User charges, licenses and fines</b>	<b>(26,408)</b>	<b>(55,000)</b>		<b>55,000</b>			<b>55,000</b>				
<b>Total Revenues</b>	<b>(40,908)</b>	<b>(100,000)</b>		<b>100,000</b>			<b>100,000</b>				
<b>Grand Total</b>	<b>233,913</b>	<b>385,900</b>	<b>405,000</b>	<b>19,100</b>	<b>4.9%</b>	<b>19,100</b>					<b>405,000</b>

**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
<b>Mayor &amp; Council</b>											
<b>MAYOR &amp; COUNCIL</b>											
<b>Payroll</b>	<b>233,038</b>	<b>345,400</b>	<b>365,000</b>	<b>19,600</b>	<b>5.7%</b>	<b>19,600</b>					<b>365,000</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>19,679</b>	<b>39,000</b>	<b>38,500</b>	<b>(500)</b>	<b>(1.3%)</b>	<b>(500)</b>					<b>38,500</b>
<b>Total Expenditures</b>	<b>252,717</b>	<b>384,400</b>	<b>403,500</b>	<b>19,100</b>	<b>5.0%</b>	<b>19,100</b>					<b>403,500</b>
<b>Total Revenues</b>											
<b>Total MAYOR &amp; COUNCIL</b>	<b>252,717</b>	<b>384,400</b>	<b>403,500</b>	<b>19,100</b>	<b>5.0%</b>	<b>19,100</b>					<b>403,500</b>
<b>SPECIAL EVENTS</b>											
Other Expenses	22,104	101,500	1,500	(100,000)	(98.5%)		(100,000)				1,500
<b>Total Expenditures (less Payroll)</b>	<b>22,104</b>	<b>101,500</b>	<b>1,500</b>	<b>(100,000)</b>	<b>(98.5%)</b>	<b>(100,000)</b>					<b>1,500</b>
<b>Total Expenditures</b>	<b>22,104</b>	<b>101,500</b>	<b>1,500</b>	<b>(100,000)</b>	<b>(98.5%)</b>	<b>(100,000)</b>					<b>1,500</b>
Revenues	(14,500)	(45,000)		45,000			45,000				0
User charges, licenses and fines	(26,408)	(55,000)		55,000			55,000				0
<b>Total Revenues</b>	<b>(40,908)</b>	<b>(100,000)</b>		<b>100,000</b>			<b>100,000</b>				<b>0</b>
<b>Total SPECIAL EVENTS</b>	<b>(18,804)</b>	<b>1,500</b>	<b>1,500</b>								<b>1,500</b>
<b>Total Mayor &amp; Council</b>	<b>233,913</b>	<b>385,900</b>	<b>405,000</b>	<b>19,100</b>	<b>4.9%</b>	<b>19,100</b>					<b>405,000</b>

A dark blue-tinted aerial photograph of a residential area. The image shows a grid of streets with single-family homes, green lawns, and mature trees. In the foreground, there's a basketball hoop on a court. The background shows more houses and a distant shoreline or water body under a clear sky.

# Office of the CAO & Human Resources

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

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

**Budget Summary**

**Staffing Costs**

Full time salary / wage rate increase and progressions	(24,700)
Statutory payroll costs / benefit premiums	<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	<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	<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
<b>Total Payroll</b>	<b>602,286</b>	<b>803,500</b>	<b>794,800</b>	(8,700)	(1.1%)	(8,700)					<b>794,800</b>
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
<b>Total Materials, Supplies and Services</b>	<b>140,867</b>	<b>146,300</b>	<b>279,100</b>	<b>132,800</b>	<b>90.8%</b>	<b>6,800</b>	<b>1,500</b>	<b>124,500</b>			<b>279,100</b>
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
<b>Total Contracted Services</b>	<b>19,249</b>	<b>5,500</b>	<b>38,100</b>	<b>32,600</b>	<b>592.7%</b>	<b>1,600</b>		<b>31,000</b>			<b>38,100</b>
Interest, Rent and Financial Expenses											
Insurance	7,372		10,500	10,500		3,300		7,200			10,500
<b>Total Interest, Rent and Financial Expenses</b>	<b>7,372</b>	<b></b>	<b>10,500</b>	<b>10,500</b>		<b>3,300</b>		<b>7,200</b>			<b>10,500</b>
Transfers to Other entities											
Grants to Others - External	3,383	9,900	9,900								9,900
<b>Total Transfers to Other entities</b>	<b>3,383</b>	<b>9,900</b>	<b>9,900</b>								<b>9,900</b>
Other Expenses											
Expenses General	1,935	1,200	1,200								1,200
<b>Total Other Expenses</b>	<b>1,935</b>	<b>1,200</b>	<b>1,200</b>								<b>1,200</b>
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
<b>Total Transfers to Reserve</b>	<b>203,200</b>	<b>203,200</b>	<b>83,500</b>	<b>(119,700)</b>	<b>(58.9%)</b>	<b>(119,700)</b>					<b>83,500</b>
<b>Total Expenditures (less Payroll)</b>	<b>376,006</b>	<b>366,100</b>	<b>422,300</b>	<b>56,200</b>	<b>15.4%</b>	<b>(108,000)</b>	<b>1,500</b>	<b>162,700</b>			<b>422,300</b>
<b>Total Expenditures</b>	<b>978,292</b>	<b>1,169,600</b>	<b>1,217,100</b>	<b>47,500</b>	<b>4.1%</b>	<b>(116,700)</b>	<b>1,500</b>	<b>162,700</b>			<b>1,217,100</b>
Revenues											
Employee Events Revenue											
Cost Recovery	(2,310)		(19,000)	(19,000)		(19,000)					(19,000)
<b>Total Revenues</b>	<b>(2,310)</b>	<b></b>	<b>(19,000)</b>	<b>(19,000)</b>		<b>(19,000)</b>					<b>(19,000)</b>
Grants / Government Transfers											
Ontario Grants	(148,673)										
<b>Total Grants / Government Transfers</b>	<b>(148,673)</b>	<b></b>	<b></b>	<b></b>		<b></b>					<b></b>
Transfers from Reserve											
Trf fr MP Res		(210,000)	(403,000)	(193,000)	91.9%	(193,000)					(403,000)
<b>Total Transfers from Reserve</b>		<b>(210,000)</b>	<b>(403,000)</b>	<b>(193,000)</b>		<b>(193,000)</b>					<b>(403,000)</b>
<b>Total Revenues</b>	<b>(150,983)</b>	<b>(210,000)</b>	<b>(422,000)</b>	<b>(212,000)</b>	<b>101.0%</b>	<b>(212,000)</b>					<b>(422,000)</b>
<b>Grand Total</b>	<b>827,309</b>	<b>959,600</b>	<b>795,100</b>	<b>(164,500)</b>	<b>(17.1%)</b>	<b>(328,700)</b>	<b>1,500</b>	<b>162,700</b>			<b>795,100</b>

**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
<b>Office of the CAO and Human Resources</b>											
<b>OFFICE OF THE CAO</b>											
<b>Payroll</b>	<b>602,286</b>	<b>803,500</b>	<b>794,800</b>	<b>(8,700)</b>	<b>(1.1%)</b>	<b>(8,700)</b>					<b>794,800</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>268,362</b>	<b>366,100</b>	<b>285,500</b>	<b>(80,600)</b>	<b>(22.0%)</b>	<b>(117,100)</b>	<b>1,500</b>	<b>35,000</b>			<b>285,500</b>
<b>Total Expenditures</b>	<b>870,648</b>	<b>1,169,600</b>	<b>1,080,300</b>	<b>(89,300)</b>	<b>(7.6%)</b>	<b>(125,800)</b>	<b>1,500</b>	<b>35,000</b>			<b>1,080,300</b>
Transfers from Reserve			(210,000)	(403,000)	(193,000)		(193,000)				(403,000)
<b>Total Revenues</b>			<b>(210,000)</b>	<b>(403,000)</b>	<b>(193,000)</b>		<b>(193,000)</b>				<b>(403,000)</b>
<b>Total Office of the CAO</b>	<b>870,648</b>	<b>959,600</b>	<b>677,300</b>	<b>(282,300)</b>	<b>(29.4%)</b>	<b>(318,800)</b>	<b>1,500</b>	<b>35,000</b>			<b>677,300</b>
<b>SPECIAL EVENTS</b>											
<b>Total Expenditures (less Payroll)</b>											
<b>Total Expenditures</b>											
Revenues			(148,673)								
<b>Total Revenues</b>			<b>(148,673)</b>								
<b>Total SPECIAL EVENTS</b>			<b>(148,673)</b>								
<b>HUMAN RESOURCES</b>											
<b>Total Expenditures (less Payroll)</b>											
<b>Total Expenditures</b>											
Revenues			(2,310)		(19,000)	(19,000)		(19,000)			(19,000)
<b>Total Revenues</b>			<b>(2,310)</b>		<b>(19,000)</b>	<b>(19,000)</b>		<b>(19,000)</b>			<b>(19,000)</b>
<b>Total HUMAN RESOURCES</b>			<b>(2,310)</b>		<b>(19,000)</b>	<b>(19,000)</b>		<b>(19,000)</b>			<b>(19,000)</b>
<b>FACILITIES ADMIN</b>											
Materials, Supplies and Services											
Contracted Services											
Interest, Rent and Financial Expenses											
Transfers to Reserve											
<b>Total Expenditures (less Payroll)</b>	<b>84,405</b>	<b>95,300</b>	<b>95,300</b>			5,800		89,500			<b>95,300</b>
<b>Total Expenditures</b>	<b>15,867</b>	<b>31,000</b>	<b>31,000</b>			3,300		31,000			<b>31,000</b>
<b>Total Revenues</b>	<b>7,372</b>	<b>10,500</b>	<b>10,500</b>					7,200			<b>10,500</b>
<b>Total FACILITIES ADMIN</b>	<b>107,644</b>	<b>136,800</b>	<b>136,800</b>			<b>9,100</b>		<b>127,700</b>			<b>136,800</b>
<b>Total Office of the CAO and Human Resources</b>	<b>107,644</b>	<b>136,800</b>	<b>136,800</b>			<b>9,100</b>		<b>127,700</b>			<b>136,800</b>
	<b>827,309</b>	<b>959,600</b>	<b>795,100</b>	<b>(164,500)</b>	<b>(17.1%)</b>	<b>(328,700)</b>	<b>1,500</b>	<b>162,700</b>			<b>795,100</b>

A high-angle, aerial photograph of a marina filled with numerous boats and yachts. In the background, a city skyline with several tall buildings is visible across a body of water. The foreground shows some industrial or residential buildings with green roofs and trees.

# Corporate Services

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

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

**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	<u>22,100</u>
	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	<u>140,000</u>
	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	<u>4,600</u>
	(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
<b>Total Payroll</b>	<b>594,165</b>	<b>898,100</b>	<b>941,800</b>	<b>43,700</b>	<b>4.9%</b>	<b>43,700</b>					<b>941,800</b>
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
<b>Total Materials, Supplies and Services</b>	<b>386,978</b>	<b>721,500</b>	<b>576,700</b>	<b>(144,800)</b>	<b>(20.1%)</b>	<b>(21,400)</b>	<b>(125,400)</b>	<b>2,000</b>			<b>576,700</b>
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
<b>Total Contracted Services</b>	<b>15,789</b>	<b>28,400</b>	<b>170,200</b>	<b>141,800</b>	<b>499.3%</b>	<b>1,800</b>	<b>140,000</b>				<b>170,200</b>
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
<b>Total Interest, Rent and Financial Expenses</b>	<b>121,204</b>	<b>131,500</b>	<b>134,200</b>	<b>2,700</b>	<b>2.1%</b>	<b>2,700</b>					<b>134,200</b>
Transfers to Other entities											
Grants to Others - External	4,000	8,000	8,000								8,000
<b>Total Transfers to Other entities</b>	<b>4,000</b>	<b>8,000</b>	<b>8,000</b>								<b>8,000</b>
Other Expenses											
Expenses General	1,959	12,800	156,700	143,900	1,124.2%	(2,600)					146,500
Debenture Principal	23,425	30,000	30,600	600	2.0%	600					30,600
<b>Total Other Expenses</b>	<b>25,384</b>	<b>42,800</b>	<b>187,300</b>	<b>144,500</b>	<b>337.6%</b>	<b>(2,000)</b>					<b>187,300</b>
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)
<b>Total Transfers to Reserve</b>	<b>218,700</b>	<b>218,700</b>	<b>188,700</b>	<b>(30,000)</b>	<b>(13.7%)</b>						<b>(30,000)</b>
<b>Total Expenditures (less Payroll)</b>	<b>772,055</b>	<b>1,150,900</b>	<b>1,265,100</b>	<b>114,200</b>	<b>9.9%</b>	<b>(18,900)</b>	<b>14,600</b>	<b>2,000</b>			<b>116,500</b>
<b>Total Expenditures</b>	<b>1,366,220</b>	<b>2,049,000</b>	<b>2,206,900</b>	<b>157,900</b>	<b>7.7%</b>	<b>24,800</b>	<b>14,600</b>	<b>2,000</b>			<b>116,500</b>

**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)	
Tangible Capital Assets	(12,374)	(45,000)	(70,000)	(25,000)	55.6%	(25,000)				(70,000)	
<b>Total Revenues</b>	<b>(18,942)</b>	<b>(52,000)</b>	<b>(78,600)</b>	<b>(26,600)</b>	<b>51.2%</b>	<b>(25,100)</b>				<b>(1,500)</b>	<b>(78,600)</b>
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)
<b>Total Grants / Government Transfers</b>	<b>(374,792)</b>	<b>(498,700)</b>	<b>(543,600)</b>	<b>(44,900)</b>		<b>(44,900)</b>					<b>(543,600)</b>
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)
<b>Total User charges, licenses and fines</b>	<b>(14,185)</b>	<b>(34,900)</b>	<b>(25,200)</b>	<b>9,700</b>	<b>(27.8%)</b>	<b>9,700</b>					<b>(25,200)</b>
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)
<b>Total Transfers from Reserve</b>		<b>(41,000)</b>	<b>(96,800)</b>	<b>(55,800)</b>	<b>136.1%</b>	<b>41,000</b>				<b>(96,800)</b>	<b>(96,800)</b>
<b>Total Revenues</b>	<b>(407,919)</b>	<b>(626,600)</b>	<b>(744,200)</b>	<b>(117,600)</b>	<b>18.8%</b>	<b>(19,300)</b>				<b>(98,300)</b>	<b>(744,200)</b>
<b>Grand Total</b>	<b>958,301</b>	<b>1,422,400</b>	<b>1,462,700</b>	<b>40,300</b>	<b>2.8%</b>	<b>5,500</b>	<b>14,600</b>	<b>2,000</b>		<b>18,200</b>	<b>1,462,700</b>

**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
<b>Corporate Services</b>											
<b>CORPORATE SERVICES</b>											
<b>Payroll</b>	<b>418,985</b>	<b>610,700</b>	<b>631,500</b>	<b>20,800</b>	<b>3.4%</b>	<b>33,200</b>		<b>(12,400)</b>			<b>631,500</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>394,571</b>	<b>521,400</b>	<b>473,200</b>	<b>(48,200)</b>	<b>(9.2%)</b>	<b>(48,700)</b>		<b>500</b>			<b>473,200</b>
<b>Total Expenditures</b>	<b>813,556</b>	<b>1,132,100</b>	<b>1,104,700</b>	<b>(27,400)</b>	<b>(2.4%)</b>	<b>(15,500)</b>		<b>(11,900)</b>			<b>1,104,700</b>
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
<b>Total Revenues</b>	<b>(406,919)</b>	<b>(626,600)</b>	<b>(645,900)</b>	<b>(19,300)</b>	<b>3.1%</b>	<b>(19,300)</b>					<b>(645,900)</b>
<b>Total CORPORATE SERVICES</b>	<b>406,637</b>	<b>505,500</b>	<b>458,800</b>	<b>(46,700)</b>	<b>(9.2%)</b>	<b>(34,800)</b>		<b>(11,900)</b>			<b>458,800</b>
<b>SPECIAL EVENTS</b>											
Other Expenses		2,700	149,200	<b>146,500</b>	<b>5,425.9%</b>					146,500	149,200
Transfers to Reserve	30,000	30,000		(30,000)						(30,000)	0
<b>Total Expenditures (less Payroll)</b>	<b>30,000</b>	<b>32,700</b>	<b>149,200</b>	<b>116,500</b>	<b>356.3%</b>					<b>116,500</b>	<b>149,200</b>
<b>Total Expenditures</b>	<b>30,000</b>	<b>32,700</b>	<b>149,200</b>	<b>116,500</b>	<b>356.3%</b>					<b>116,500</b>	<b>149,200</b>
Revenues	(1,000)		(1,500)	(1,500)						(1,500)	(1,500)
Transfers from Reserve			(96,800)	(96,800)						(96,800)	(96,800)
<b>Total Revenues</b>	<b>(1,000)</b>		<b>(98,300)</b>	<b>(98,300)</b>						<b>(98,300)</b>	<b>(98,300)</b>
<b>Total SPECIAL EVENTS</b>	<b>29,000</b>	<b>32,700</b>	<b>50,900</b>	<b>18,200</b>	<b>55.7%</b>					<b>18,200</b>	<b>50,900</b>

**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
<b>INFORMATION TECHNOLOGY</b>											
Payroll	<b>175,180</b>	<b>287,400</b>	<b>310,300</b>	<b>22,900</b>	<b>8.0%</b>	<b>10,500</b>		<b>12,400</b>			<b>310,300</b>
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	<b>140,600</b>	<b>1,980.3%</b>	600	140,000				147,700
<b>Total Expenditures (less Payroll)</b>	<b>332,765</b>	<b>562,300</b>	<b>620,700</b>	<b>58,400</b>	<b>10.4%</b>	<b>42,300</b>	<b>14,600</b>	<b>1,500</b>			<b>620,700</b>
<b>Total Expenditures</b>	<b>507,945</b>	<b>849,700</b>	<b>931,000</b>	<b>81,300</b>	<b>9.6%</b>	<b>52,800</b>	<b>14,600</b>	<b>13,900</b>			<b>931,000</b>
<b>Total Revenues</b>											
<b>Total INFORMATION TECHNOLOGY</b>	<b>507,945</b>	<b>849,700</b>	<b>931,000</b>	<b>81,300</b>	<b>9.6%</b>	<b>52,800</b>	<b>14,600</b>	<b>13,900</b>			<b>931,000</b>
<b>COMMITTEES</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>14,719</b>	<b>34,500</b>	<b>22,000</b>	<b>(12,500)</b>	<b>(36.2%)</b>	<b>(12,500)</b>					<b>22,000</b>
<b>Total Expenditures</b>	<b>14,719</b>	<b>34,500</b>	<b>22,000</b>	<b>(12,500)</b>	<b>(36.2%)</b>	<b>(12,500)</b>					<b>22,000</b>
<b>Total Revenues</b>					<b>0.0%</b>						
<b>Total COMMITTEES</b>	<b>14,719</b>	<b>34,500</b>	<b>22,000</b>	<b>(12,500)</b>	<b>(36.2%)</b>	<b>(12,500)</b>					<b>22,000</b>
<b>Total Corporate Services</b>	<b>958,301</b>	<b>1,422,400</b>	<b>1,462,700</b>	<b>40,300</b>	<b>2.8%</b>	<b>5,500</b>	<b>14,600</b>	<b>2,000</b>		<b>18,200</b>	<b>1,462,700</b>

A blue-tinted photograph of a park. In the foreground, there are large trees with dense foliage. In the middle ground, a building with a gabled roof is visible, surrounded by a lawn. The background shows more trees and a hazy sky.

# Communications & Strategic Projects

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

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

**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	<u>(2,000)</u>
	<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	<u>2,000</u>
	<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	<b>319,200</b>		26,500	76,800	215,900			319,200
Benefits			105,100	<b>105,100</b>		7,700	34,100	63,300			105,100
<b>Total Payroll</b>			<b>424,300</b>	<b>424,300</b>		<b>34,200</b>	<b>110,900</b>	<b>279,200</b>			<b>424,300</b>
Materials, Supplies and Services											
Materials and Supplies			8,000	<b>8,000</b>							8,000
Professional Fees			24,100	<b>1,200</b>		700	1,300	(800)			24,100
Vehicles			500	<b>500</b>		500					500
Utilities			2,600	<b>2,600</b>				2,600			2,600
<b>Total Materials, Supplies and Services</b>			<b>5,975</b>	<b>22,900</b>	<b>35,200</b>	<b>12,300</b>	<b>53.7%</b>	<b>1,200</b>	<b>1,300</b>	<b>9,800</b>	<b>35,200</b>
Interest, Rent and Financial Expenses											
Insurance			4,066	<b>4,300</b>					4,300		4,300
<b>Total Interest, Rent and Financial Expenses</b>			<b>4,066</b>		<b>4,300</b>	<b>4,300</b>			<b>4,300</b>		<b>4,300</b>
Other Expenses											
Expenses General			5,761	<b>500</b>	<b>10,800</b>	<b>10,300</b>	<b>2,060.0%</b>		7,200	3,100	10,800
<b>Total Other Expenses</b>			<b>5,761</b>	<b>500</b>	<b>10,800</b>	<b>10,300</b>	<b>2,060.0%</b>		<b>7,200</b>	<b>3,100</b>	<b>10,800</b>
<b>Total Expenditures (less Payroll)</b>			<b>15,802</b>	<b>23,400</b>	<b>50,300</b>	<b>26,900</b>	<b>115.0%</b>	<b>1,200</b>	<b>8,500</b>	<b>17,200</b>	<b>50,300</b>
<b>Total Expenditures</b>			<b>15,802</b>	<b>23,400</b>	<b>474,600</b>	<b>451,200</b>	<b>1,928.2%</b>	<b>35,400</b>	<b>119,400</b>	<b>296,400</b>	<b>474,600</b>
Grants / Government Transfers											
Ontario Grants											
<b>Total Grants / Government Transfers</b>											
User charges, licenses and fines											
Licenses & permits											
Rent			(21,374)	<b>(4,500)</b>	<b>(4,500)</b>	<b>(12,000)</b>	<b>(12,000)</b>				(4,500)
<b>Total User charges, licenses and fines</b>			<b>(10,000)</b>								(12,000)
<b>Total Revenues</b>			<b>(31,374)</b>	<b>(4,500)</b>	<b>(16,500)</b>	<b>(12,000)</b>	<b>266.7%</b>				(16,500)
<b>Grand Total</b>			<b>(15,572)</b>	<b>18,900</b>	<b>404,900</b>	<b>386,000</b>	<b>2,042.3%</b>	<b>35,400</b>	<b>66,200</b>	<b>284,400</b>	<b>404,900</b>

**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
<b>Communications &amp; Strategic Projects</b>											
<b>ADMINISTRATION</b>											
<b>Payroll</b>											
Materials, Supplies and Services	306		<b>424,300</b>	424,300							<b>424,300</b>
Interest, Rent and Financial Expenses	4,066		12,300	12,300							12,300
Other Expenses	5,382		4,300	4,300							4,300
<b>Total Expenditures (less Payroll)</b>	<b>9,754</b>		<b>26,900</b>	<b>26,900</b>			<b>500</b>	<b>7,200</b>	<b>19,200</b>		<b>26,900</b>
<b>Total Expenditures</b>	<b>9,754</b>		<b>451,200</b>	<b>451,200</b>			<b>34,700</b>	<b>118,100</b>	<b>298,400</b>		<b>451,200</b>
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)
<b>Total Revenues</b>	<b>(10,000)</b>		<b>(65,200)</b>	<b>(65,200)</b>				<b>(53,200)</b>	<b>(12,000)</b>		<b>(65,200)</b>
<b>Total ADMINISTRATION</b>	<b>(246)</b>		<b>386,000</b>	<b>386,000</b>			<b>34,700</b>	<b>64,900</b>	<b>286,400</b>		<b>386,000</b>
<b>COMMUNICATIONS</b>											
Materials, Supplies and Services	5,669	22,900	22,900				700	1,300	(2,000)		22,900
Other Expenses	379	500	500								500
<b>Total Expenditures (less Payroll)</b>	<b>6,048</b>	<b>23,400</b>	<b>23,400</b>				<b>700</b>	<b>1,300</b>	<b>(2,000)</b>		<b>23,400</b>
<b>Total Expenditures</b>	<b>6,048</b>	<b>23,400</b>	<b>23,400</b>				<b>700</b>	<b>1,300</b>	<b>(2,000)</b>		<b>23,400</b>
User charges, licenses and fines	(21,374)	(4,500)	(4,500)								(4,500)
<b>Total Revenues</b>	<b>(21,374)</b>	<b>(4,500)</b>	<b>(4,500)</b>								<b>(4,500)</b>
<b>Total COMMUNICATIONS</b>	<b>(15,326)</b>	<b>18,900</b>	<b>18,900</b>				<b>700</b>	<b>1,300</b>	<b>(2,000)</b>		<b>18,900</b>
<b>Total Communications &amp; Strategic Projects</b>	<b>(15,572)</b>	<b>18,900</b>	<b>404,900</b>	<b>386,000</b>	<b>2,042.3%</b>		<b>35,400</b>	<b>66,200</b>	<b>284,400</b>		<b>404,900</b>

A high-angle, aerial photograph of a coastal town. In the foreground, dark green hills are visible. Below the hills, a town with numerous buildings and a grid-like street pattern is nestled among trees. The town is situated on a peninsula or island, with a body of water visible to the left and right. The sky is clear and blue.

# Finance

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

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

**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
	<u>199,500</u>

**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
	<u>(205,600)</u>

**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
<b>Total Payroll</b>	<b>742,543</b>	<b>1,045,700</b>	<b>1,245,200</b>	<b>199,500</b>	<b>19.1%</b>	<b>105,200</b>	<b>94,300</b>				<b>1,245,200</b>
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
<b>Total Materials, Supplies and Services</b>	<b>105,729</b>	<b>168,300</b>	<b>166,000</b>	<b>(2,300)</b>	<b>(1.4%)</b>	<b>(4,300)</b>	<b>2,000</b>				<b>166,000</b>
Interest, Rent and Financial Expenses											
Financial Expenses	41,456	54,800	57,800	3,000	5.5%	3,000					57,800
<b>Total Interest, Rent and Financial Expenses</b>	<b>41,456</b>	<b>54,800</b>	<b>57,800</b>	<b>3,000</b>	<b>5.5%</b>	<b>3,000</b>					<b>57,800</b>
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
<b>Total Other Expenses</b>	<b>(51,444)</b>	<b>86,500</b>	<b>86,200</b>	<b>(300)</b>	<b>(0.3%)</b>	<b>(300)</b>					<b>86,200</b>
Transfers to Reserve											
Trf to MP Reserve	829,190	1,100,000	1,200,000	100,000	9.1%	100,000					1,200,000
<b>Total Transfers to Reserve</b>	<b>829,190</b>	<b>1,100,000</b>	<b>1,200,000</b>	<b>100,000</b>	<b>9.1%</b>	<b>100,000</b>					<b>1,200,000</b>
<b>Total Expenditures (less Payroll)</b>	<b>924,931</b>	<b>1,409,600</b>	<b>1,510,000</b>	<b>100,400</b>	<b>7.1%</b>	<b>98,400</b>	<b>2,000</b>				<b>1,510,000</b>
<b>Total Expenditures</b>	<b>1,667,474</b>	<b>2,455,300</b>	<b>2,755,200</b>	<b>299,900</b>	<b>12.2%</b>	<b>203,600</b>	<b>96,300</b>				<b>2,755,200</b>
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)
<b>Total Revenues</b>	<b>(1,227,565)</b>	<b>(1,664,600)</b>	<b>(1,714,600)</b>	<b>(50,000)</b>	<b>3.0%</b>	<b>(50,000)</b>					<b>(1,714,600)</b>
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)
<b>Total User charges, licenses and fines</b>	<b>(947,588)</b>	<b>(773,700)</b>	<b>(1,029,700)</b>	<b>(256,000)</b>	<b>33.1%</b>	<b>(256,000)</b>					<b>(1,029,700)</b>
<b>Total Revenues</b>	<b>(2,175,153)</b>	<b>(2,438,300)</b>	<b>(2,744,300)</b>	<b>(306,000)</b>	<b>12.5%</b>	<b>(306,000)</b>					<b>(2,744,300)</b>
<b>Grand Total</b>	<b>(507,679)</b>	<b>17,000</b>	<b>10,900</b>	<b>(6,100)</b>	<b>(35.9%)</b>	<b>(102,400)</b>	<b>96,300</b>				<b>10,900</b>

**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
<b>Finance Department</b>											
<b>FINANCE</b>											
<b>Payroll</b>	<b>742,543</b>	<b>1,045,700</b>	<b>1,245,200</b>	<b>199,500</b>	<b>19.1%</b>	<b>105,200</b>	<b>94,300</b>				<b>1,245,200</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>924,931</b>	<b>1,409,600</b>	<b>1,510,000</b>	<b>100,400</b>	<b>7.1%</b>	<b>98,400</b>	<b>2,000</b>				<b>1,510,000</b>
<b>Total Expenditures</b>	<b>1,667,474</b>	<b>2,455,300</b>	<b>2,755,200</b>	<b>299,900</b>	<b>12.2%</b>	<b>203,600</b>	<b>96,300</b>				<b>2,755,200</b>
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)
<b>Total Revenues</b>	<b>(2,175,153)</b>	<b>(2,438,300)</b>	<b>(2,744,300)</b>	<b>(306,000)</b>	<b>12.5%</b>	<b>(306,000)</b>					<b>(2,744,300)</b>
<b>Total FINANCE</b>	<b>(507,679)</b>	<b>17,000</b>	<b>10,900</b>	<b>(6,100)</b>	<b>(35.9%)</b>	<b>(102,400)</b>	<b>96,300</b>				<b>10,900</b>
<b>Total Finance Department</b>	<b>(507,679)</b>	<b>17,000</b>	<b>10,900</b>	<b>(6,100)</b>	<b>(35.9%)</b>	<b>(102,400)</b>	<b>96,300</b>				<b>10,900</b>



# Fire & Emergency Services

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

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

**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>94,900</u>

**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	<u>(3,200)</u>
	<u>49,300</u>

**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
<b>Total Payroll</b>	<b>1,055,340</b>	<b>1,741,500</b>	<b>1,836,300</b>	<b>94,800</b>	<b>5.4%</b>	<b>94,900</b>					<b>1,836,300</b>
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
<b>Total Materials, Supplies and Services</b>	<b>245,157</b>	<b>448,300</b>	<b>478,100</b>	<b>29,800</b>	<b>6.6%</b>	<b>25,900</b>	<b>3,900</b>				<b>478,100</b>
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
<b>Total Contracted Services</b>	<b>117,585</b>	<b>148,800</b>	<b>152,800</b>	<b>4,000</b>	<b>2.7%</b>	<b>4,000</b>					<b>152,800</b>
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
<b>Total Interest, Rent and Financial Expenses</b>	<b>33,103</b>	<b>38,000</b>	<b>41,000</b>	<b>3,000</b>	<b>7.9%</b>	<b>3,000</b>					<b>41,000</b>
Other Expenses											
Expenses General	760	2,000	2,000								2,000
Expense Emergency Planning	611	3,000	3,000								3,000
<b>Total Other Expenses</b>	<b>1,371</b>	<b>5,000</b>	<b>5,000</b>								<b>5,000</b>
<b>Total Expenditures (less Payroll)</b>	<b>397,216</b>	<b>640,100</b>	<b>676,900</b>	<b>36,800</b>	<b>5.7%</b>	<b>32,900</b>	<b>3,900</b>				<b>676,900</b>
<b>Total Expenditures</b>	<b>1,452,556</b>	<b>2,381,600</b>	<b>2,513,200</b>	<b>131,600</b>	<b>5.5%</b>	<b>127,800</b>	<b>3,900</b>				<b>2,513,200</b>
Revenues											
Misc Revenue	(17,621)	(26,100)		26,100							
HST Rebate Payroll			(5,000)	(5,000)							(5,000)
<b>Total Revenues</b>	<b>(17,621)</b>	<b>(26,100)</b>	<b>(5,000)</b>	<b>21,100</b>	<b>(80.8%)</b>	<b>16,100</b>					<b>(5,000)</b>
Grants / Government Transfers											
Ontario Grants	(41,152)										
<b>Total Grants / Government Transfers</b>	<b>(41,152)</b>										
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)	500							(22,000)
Rent		(500)									
<b>Total User charges, licenses and fines</b>	<b>(119,470)</b>	<b>(131,500)</b>	<b>(140,000)</b>	<b>(8,500)</b>	<b>6.5%</b>	<b>(2,500)</b>	<b>(1,000)</b>	<b>(5,000)</b>			<b>(140,000)</b>
<b>Total Revenues</b>	<b>(178,243)</b>	<b>(157,600)</b>	<b>(145,000)</b>	<b>12,600</b>	<b>(8.0%)</b>	<b>13,600</b>	<b>(1,000)</b>				<b>(145,000)</b>
<b>Grand Total</b>	<b>1,274,313</b>	<b>2,224,000</b>	<b>2,368,200</b>	<b>144,200</b>	<b>6.5%</b>	<b>141,400</b>	<b>2,900</b>				<b>2,368,200</b>

**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
<b>Fire &amp; Emergency Services</b>											
<b>FIRE DEPARTMENT ADMIN</b>											
<b>Payroll</b>	<b>611,544</b>	<b>977,900</b>	<b>1,067,200</b>	<b>89,300</b>	<b>9.1%</b>	<b>89,400</b>					<b>1,067,200</b>
Materials, Supplies and Services	163,109	383,300	358,100	(25,200)	(6.6%)	10,900	3,900	(40,000)	0		358,100
Contracted Services	117,585	148,800	152,800	4,000	2.7%	4,000					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
<b>Total Expenditures</b>	<b>926,712</b>	<b>1,553,000</b>	<b>1,624,100</b>	<b>71,100</b>	<b>4.6%</b>	<b>107,300</b>	<b>3,900</b>	<b>(40,000)</b>			<b>1,624,100</b>
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)
<b>Total Revenues</b>	<b>(178,243)</b>	<b>(157,600)</b>	<b>(140,000)</b>	<b>17,600</b>	<b>(11.2%)</b>	<b>18,600</b>	<b>(1,000)</b>	<b>-</b>			<b>(140,000)</b>
<b>Total FIRE DEPARTMENT ADMIN</b>	<b>748,469</b>	<b>1,395,400</b>	<b>1,484,100</b>	<b>88,700</b>	<b>6.4%</b>	<b>125,900</b>	<b>2,900</b>	<b>(40,000)</b>			<b>1,484,100</b>
<b>FIRE DEPARTMENT VOLUNTEER</b>											
<b>Payroll</b>	<b>443,796</b>	<b>763,600</b>	<b>769,100</b>	<b>5,500</b>	<b>0.7%</b>	<b>5,500</b>					<b>769,100</b>
<b>Total Expenditures (less Payroll)</b>											
<b>Total Expenditures</b>	<b>443,796</b>	<b>763,600</b>	<b>769,100</b>	<b>5,500</b>	<b>0.7%</b>	<b>5,500</b>					<b>769,100</b>
Revenues			(5,000)	(5,000)		(5,000)					(5,000)
<b>Total Revenues</b>			(5,000)	(5,000)		(5,000)					(5,000)
<b>Total FIRE DEPARTMENT VOLUNTEER</b>	<b>443,796</b>	<b>763,600</b>	<b>764,100</b>	<b>500</b>	<b>0.07%</b>	<b>500</b>					<b>764,100</b>
<b>FIRE DEPARTMENT FLEET</b>											
Materials, Supplies and Services	82,048	65,000	120,000	55,000	84.6%	15,000		40,000			120,000
<b>Total Expenditures (less Payroll)</b>	<b>82,048</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.6%</b>	<b>15,000</b>		<b>40,000</b>			<b>120,000</b>
<b>Total Expenditures</b>	<b>82,048</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.6%</b>	<b>15,000</b>		<b>40,000</b>			<b>120,000</b>
<b>Total Revenues</b>											
<b>Total FIRE DEPARTMENT FLEET</b>	<b>82,048</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.6%</b>	<b>15,000</b>		<b>40,000</b>			<b>120,000</b>
<b>Total Fire &amp; Emergency Services</b>	<b>1,274,313</b>	<b>2,224,000</b>	<b>2,368,200</b>	<b>144,200</b>	<b>6.5%</b>	<b>141,400</b>	<b>2,900</b>				<b>2,368,200</b>

An aerial photograph of a coastal town. In the upper right, a marina is filled with many small boats and houseboats. To the left, a large body of water meets a shoreline with several houses and a paved road. In the lower half of the image, there is a park area. It features a paved basketball court with a backboard, a playground with a slide and climbing structures, a paved path, and a small gazebo. A parking lot with several cars is visible on the far left. The entire image is overlaid with a semi-transparent blue rectangular box that contains the text.

# Public Works & Recreation

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

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

**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
	<u>314,000</u>

**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)
	<u>(284,900)</u>

**Other Expenditures / Revenues**

<b>Capital Transfers</b>	
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>822,000</u>

**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)
	<u>(71,400)</u>

**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
	<hr/>
	18,500
<b>Net Increase in Public Works and Recreation 2026 Operating Budget</b>	<b><u>798,200</u></b>

**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
<b>Total Payroll</b>	<b>4,207,266</b>	<b>5,561,600</b>	<b>5,596,400</b>	<b>34,800</b>	<b>0.6%</b>	<b>314,000</b>		<b>(279,200)</b>			<b>5,596,400</b>
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)				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
<b>Total Materials, Supplies and Services</b>	<b>2,753,295</b>	<b>4,751,200</b>	<b>4,673,700</b>	<b>(77,500)</b>	<b>(1.6%)</b>	<b>(74,600)</b>	<b>4,300</b>	<b>(31,200)</b>		<b>24,000</b>	<b>4,673,700</b>
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	11,600	11,600								
Caretaking	23,522	20,000	20,000								11,600
Environmental Reporting											20,000
<b>Total Contracted Services</b>	<b>342,483</b>	<b>586,100</b>	<b>705,600</b>	<b>119,500</b>	<b>20.4%</b>	<b>119,500</b>					<b>705,600</b>
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
<b>Total Interest, Rent and Financial Expenses</b>	<b>224,261</b>	<b>256,100</b>	<b>256,300</b>	<b>200</b>	<b>0.1%</b>	<b>200</b>					<b>256,300</b>
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
<b>Total Transfers to Other entities</b>	<b>21,100</b>	<b>27,100</b>	<b>27,100</b>								<b>27,100</b>
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
<b>Total Other Expenses</b>	<b>162,062</b>	<b>165,100</b>	<b>164,000</b>	<b>(1,100)</b>	<b>(0.7%)</b>	<b>(4,800)</b>	<b>3,700</b>				<b>164,000</b>
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
<b>Total Transfers to Reserve</b>	<b>5,129,658</b>	<b>5,128,800</b>	<b>5,950,800</b>	<b>822,000</b>	<b>16.0%</b>	<b>822,000</b>					<b>5,950,800</b>
<b>Total Expenditures (less Payroll)</b>	<b>8,632,859</b>	<b>10,914,400</b>	<b>11,777,500</b>	<b>863,100</b>	<b>7.9%</b>	<b>862,300</b>	<b>8,000</b>	<b>(31,200)</b>		<b>24,000</b>	<b>11,777,500</b>
<b>Total Expenditures</b>	<b>12,840,125</b>	<b>16,476,000</b>	<b>17,373,900</b>	<b>897,900</b>	<b>5.4%</b>	<b>1,176,300</b>	<b>8,000</b>	<b>(310,400)</b>		<b>24,000</b>	<b>17,373,900</b>

**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)	(4,000)		4,000		4,000					
Contr fr Others	(2,720)										
Cost Recovery											
Cost Recovery Capital Projects		(261,000)	(290,000)	(29,000)	11.1%	(29,000)					(290,000)
<b>Total Revenues</b>	<b>(152,721)</b>	<b>(329,500)</b>	<b>(352,500)</b>	<b>(23,000)</b>	<b>7.0%</b>	<b>(23,000)</b>					<b>(352,500)</b>
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)
<b>Total Grants / Government Transfers</b>	<b>(743,035)</b>	<b>(958,100)</b>	<b>(1,032,100)</b>	<b>(74,000)</b>	<b>7.7%</b>	<b>(74,000)</b>					<b>(1,032,100)</b>
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)
<b>Total User charges, licenses and fines</b>	<b>(2,097,255)</b>	<b>(1,577,700)</b>	<b>(1,580,400)</b>	<b>(2,700)</b>	<b>0.2%</b>	<b>(28,200)</b>		25,500			<b>(1,580,400)</b>
<b>Total Revenues</b>	<b>(2,993,011)</b>	<b>(2,865,300)</b>	<b>(2,965,000)</b>	<b>(99,700)</b>	<b>3.5%</b>	<b>(125,200)</b>			<b>25,500</b>		<b>(2,965,000)</b>
<b>Grand Total</b>	<b>9,847,114</b>	<b>13,610,700</b>	<b>14,408,900</b>	<b>798,200</b>	<b>5.9%</b>	<b>1,051,100</b>	<b>8,000</b>	<b>(284,900)</b>		<b>24,000</b>	<b>14,408,900</b>

**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
<b>Public Works</b>											
<b>PUBLIC WORKS ADMIN</b>											
<b>Payroll</b>	<b>952,952</b>	<b>1,156,500</b>	<b>1,349,500</b>	<b>193,000</b>	<b>16.7%</b>	<b>193,000</b>					<b>1,349,500</b>
Materials, Supplies and Services	151,025	623,000	562,800	(60,200)	(9.7%)	(9,000)					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
<b>Total Expenditures (less Payroll)</b>	<b>5,569,551</b>	<b>6,066,100</b>	<b>6,828,600</b>	<b>762,500</b>	<b>12.6%</b>	<b>813,700</b>		<b>(63,700)</b>		<b>12,500</b>	<b>6,828,600</b>
<b>Total Expenditures</b>	<b>6,522,503</b>	<b>7,222,600</b>	<b>8,178,100</b>	<b>955,500</b>	<b>13.2%</b>	<b>1,006,700</b>		<b>(63,700)</b>		<b>12,500</b>	<b>8,178,100</b>
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%)						(74,400)
<b>Total Revenues</b>	<b>(774,238)</b>	<b>(1,293,600)</b>	<b>(1,372,100)</b>	<b>(78,500)</b>	<b>6.1%</b>	<b>(104,000)</b>		<b>25,500</b>			<b>(1,372,100)</b>
<b>Total PUBLIC WORKS ADMIN</b>	<b>5,748,265</b>	<b>5,929,000</b>	<b>6,806,000</b>	<b>877,000</b>	<b>14.8%</b>	<b>902,700</b>		<b>(38,200)</b>		<b>12,500</b>	<b>6,806,000</b>
<b>SPECIAL EVENTS</b>											
<b>Payroll</b>	<b>15,289</b>	<b>17,100</b>	<b>17,700</b>	<b>600</b>	<b>3.5%</b>	<b>600</b>					<b>17,700</b>
<b>Total Expenditures (less Payroll)</b>											
<b>Total Expenditures</b>	<b>15,289</b>	<b>17,100</b>	<b>17,700</b>	<b>600</b>	<b>3.5%</b>	<b>600</b>					<b>17,700</b>
<b>Total Revenues</b>											
<b>Total SPECIAL EVENTS</b>	<b>15,289</b>	<b>17,100</b>	<b>17,700</b>	<b>600</b>	<b>3.5%</b>	<b>600</b>					<b>17,700</b>
<b>FLEET</b>											
Materials, Supplies and Services	697,414	605,000	638,700	33,700	5.6%						638,700
<b>Total Expenditures (less Payroll)</b>	<b>697,414</b>	<b>605,000</b>	<b>638,700</b>	<b>33,700</b>	<b>5.6%</b>			<b>33,700</b>			<b>638,700</b>
<b>Total Expenditures</b>	<b>697,414</b>	<b>605,000</b>	<b>638,700</b>	<b>33,700</b>	<b>5.6%</b>			<b>33,700</b>			<b>638,700</b>
<b>Total Revenues</b>											
<b>Total FLEET</b>	<b>697,414</b>	<b>605,000</b>	<b>638,700</b>	<b>33,700</b>	<b>5.6%</b>			<b>33,700</b>			<b>638,700</b>
<b>PORT PERRY DEPOT</b>											
<b>Payroll</b>	<b>104,253</b>	<b>197,800</b>	<b>208,300</b>	<b>10,500</b>	<b>5.3%</b>	<b>10,500</b>					<b>208,300</b>
Materials, Supplies and Services	47,287	52,300	52,300								52,300
<b>Total Expenditures (less Payroll)</b>	<b>47,287</b>	<b>52,300</b>	<b>52,300</b>								<b>52,300</b>
<b>Total Expenditures</b>	<b>151,540</b>	<b>250,100</b>	<b>260,600</b>	<b>10,500</b>	<b>4.2%</b>	<b>10,500</b>					<b>260,600</b>
<b>Total Revenues</b>											
<b>Total PORT PERRY DEPOT</b>	<b>151,540</b>	<b>250,100</b>	<b>260,600</b>	<b>10,500</b>	<b>4.2%</b>	<b>10,500</b>					<b>260,600</b>
<b>BLACKSTOCK DEPOT</b>											
<b>Payroll</b>	<b>69,533</b>	<b>45,100</b>	<b>43,300</b>	<b>(1,800)</b>	<b>(4.0%)</b>	<b>(1,800)</b>					<b>43,300</b>
Materials, Supplies and Services	44,909	42,600	42,600								42,600
<b>Total Expenditures (less Payroll)</b>	<b>44,909</b>	<b>42,600</b>	<b>42,600</b>								<b>42,600</b>
<b>Total Expenditures</b>	<b>114,442</b>	<b>87,700</b>	<b>85,900</b>	<b>(1,800)</b>	<b>(2.1%)</b>	<b>(1,800)</b>					<b>85,900</b>
<b>Total Revenues</b>											
<b>Total BLACKSTOCK DEPOT</b>	<b>114,442</b>	<b>87,700</b>	<b>85,900</b>	<b>(1,800)</b>	<b>(2.1%)</b>	<b>(1,800)</b>					<b>85,900</b>

**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
<b>HARDTOP MAINTENANCE</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>112,342</b>	<b>482,500</b>	<b>484,200</b>	<b>1,700</b>	<b>0.4%</b>	<b>1,700</b>					<b>484,200</b>
<b>Total Expenditures</b>	<b>200,100</b>	<b>696,300</b>	<b>705,400</b>	<b>9,100</b>	<b>1.3%</b>	<b>9,100</b>					<b>705,400</b>
<b>Total Revenues</b>											
<b>Total HARDTOP MAINTENANCE</b>	<b>200,100</b>	<b>696,300</b>	<b>705,400</b>	<b>9,100</b>	<b>1.3%</b>	<b>9,100</b>					<b>705,400</b>
<b>PAVEMENT PRESERVATION</b>											
Materials, Supplies and Services		250,000	250,000								250,000
<b>Total Expenditures (less Payroll)</b>	<b>250,000</b>	<b>250,000</b>									<b>250,000</b>
<b>Total Expenditures</b>	<b>250,000</b>	<b>250,000</b>									<b>250,000</b>
<b>Total Revenues</b>											
<b>Total PAVEMENT PRESERVATION</b>		<b>250,000</b>	<b>250,000</b>								<b>250,000</b>
<b>STORMWATER MAINTENANCE</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>71,704</b>	<b>167,600</b>	<b>167,600</b>								<b>167,600</b>
<b>Total Expenditures</b>	<b>72,757</b>	<b>167,600</b>	<b>167,600</b>								<b>167,600</b>
<b>Total Revenues</b>											
<b>Total STORMWATER MAINTENANCE</b>	<b>72,757</b>	<b>167,600</b>	<b>167,600</b>								<b>167,600</b>
<b>LOOSETOP</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>294,171</b>	<b>459,300</b>	<b>470,200</b>	<b>10,900</b>	<b>2.4%</b>	<b>10,900</b>					<b>470,200</b>
<b>Total Expenditures</b>	<b>453,584</b>	<b>701,200</b>	<b>721,000</b>	<b>19,800</b>	<b>2.8%</b>	<b>19,800</b>					<b>721,000</b>
<b>Total Revenues</b>											
<b>Total LOOSETOP</b>	<b>453,584</b>	<b>701,200</b>	<b>721,000</b>	<b>19,800</b>	<b>2.8%</b>	<b>19,800</b>					<b>721,000</b>
<b>BRIDGES/CULVERT</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>58,616</b>	<b>120,000</b>	<b>120,000</b>								<b>120,000</b>
<b>Total Expenditures</b>	<b>133,495</b>	<b>184,500</b>	<b>186,900</b>	<b>2,400</b>	<b>1.3%</b>	<b>2,400</b>					<b>186,900</b>
<b>Total Revenues</b>											
<b>Total BRIDGES/CULVERT</b>	<b>133,495</b>	<b>184,500</b>	<b>186,900</b>	<b>2,400</b>	<b>1.3%</b>	<b>2,400</b>					<b>186,900</b>

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

**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
<b>BOAT LAUNCH</b>											
Materials, Supplies and Services		2,500	500	(2,000)	(80.0%)	(2,000)					500
<b>Total Expenditures (less Payroll)</b>		<b>2,500</b>	<b>500</b>	<b>(2,000)</b>	<b>(80.0%)</b>	<b>(2,000)</b>					<b>500</b>
<b>Total Expenditures</b>		<b>2,500</b>	<b>500</b>	<b>(2,000)</b>	<b>(80.0%)</b>	<b>(2,000)</b>					<b>500</b>
<b>Total Revenues</b>											
<b>Total BOAT LAUNCH</b>		<b>2,500</b>	<b>500</b>	<b>(2,000)</b>	<b>(80.0%)</b>	<b>(2,000)</b>					<b>500</b>
<b>VEGITATION MAINTENANCE</b>											
Contracted Services	19,156	17,200	20,000	2,800	16.3%	2,800					20,000
<b>Total Expenditures (less Payroll)</b>	<b>19,156</b>	<b>17,200</b>	<b>20,000</b>	<b>2,800</b>	<b>16.3%</b>	<b>2,800</b>					<b>20,000</b>
<b>Total Expenditures</b>	<b>19,156</b>	<b>17,200</b>	<b>20,000</b>	<b>2,800</b>	<b>16.3%</b>	<b>2,800</b>					<b>20,000</b>
<b>Total Revenues</b>											
<b>Total VEGITATION MAINTENANCE</b>	<b>19,156</b>	<b>17,200</b>	<b>20,000</b>	<b>2,800</b>	<b>16.3%</b>	<b>2,800</b>					<b>20,000</b>
<b>Total Public Works</b>	<b>8,950,711</b>	<b>10,985,500</b>	<b>11,983,300</b>	<b>997,800</b>	<b>9.1%</b>	<b>989,800</b>		<b>(4,500)</b>		<b>12,500</b>	<b>11,983,300</b>
<b>Recreation</b>											
<b>ADMINISTRATION</b>											
<b>Payroll</b>											
Materials, Supplies and Services	607,218	787,400	553,500	(233,900)	(29.7%)	45,300		(279,200)			553,500
		5,800	4,500	(1,300)	(22.4%)	(100)		(1,200)			4,500
<b>Total Expenditures (less Payroll)</b>	<b>0</b>	<b>5,800</b>	<b>4,500</b>	<b>(1,300)</b>	<b>(22.4%)</b>	<b>(100)</b>		<b>(1,200)</b>			<b>4,500</b>
<b>Total Expenditures</b>	<b>607,218</b>	<b>793,200</b>	<b>558,000</b>	<b>(235,200)</b>	<b>(29.7%)</b>	<b>45,200</b>		<b>(280,400)</b>			<b>558,000</b>
<b>Total Revenues</b>											
<b>Total</b>	<b>607,218</b>	<b>793,200</b>	<b>558,000</b>	<b>(235,200)</b>	<b>(29.7%)</b>	<b>45,200</b>		<b>(280,400)</b>			<b>558,000</b>
<b>SPECIAL EVENTS</b>											
<b>Payroll</b>											
Other Expenses	12,800	13,000	200	1.6%	200						13,000
	37,268	52,100	55,800	3,700	7.1%		3,700				55,800
<b>Total Expenditures (less Payroll)</b>	<b>37,268</b>	<b>52,100</b>	<b>55,800</b>	<b>3,700</b>	<b>7.1%</b>		<b>3,700</b>				<b>55,800</b>
<b>Total Expenditures</b>	<b>37,268</b>	<b>64,900</b>	<b>68,800</b>	<b>3,900</b>	<b>6.0%</b>	<b>200</b>	<b>3,700</b>				<b>68,800</b>
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)
<b>Total Revenues</b>	<b>(34,319)</b>	<b>(33,700)</b>	<b>(33,000)</b>	<b>700</b>	<b>(2.1%)</b>	<b>700</b>					<b>(33,000)</b>
<b>Total SPECIAL EVENTS</b>	<b>2,949</b>	<b>31,200</b>	<b>35,800</b>	<b>4,600</b>	<b>14.7%</b>	<b>900</b>	<b>3,700</b>				<b>35,800</b>
<b>FLEET</b>											
Materials, Supplies and Services	22,032	23,900	63,900	40,000	167.4%			40,000			63,900
<b>Total Expenditures (less Payroll)</b>	<b>22,032</b>	<b>23,900</b>	<b>63,900</b>	<b>40,000</b>	<b>167.4%</b>			<b>40,000</b>			<b>63,900</b>
<b>Total Expenditures</b>	<b>22,032</b>	<b>23,900</b>	<b>63,900</b>	<b>40,000</b>	<b>167.4%</b>			<b>40,000</b>			<b>63,900</b>
<b>Total Revenues</b>											
<b>Total FLEET</b>	<b>22,032</b>	<b>23,900</b>	<b>63,900</b>	<b>40,000</b>	<b>167.4%</b>			<b>40,000</b>			<b>63,900</b>

**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
<b>PARKS</b>											
<b>Payroll</b>	<b>484,269</b>	<b>615,000</b>	<b>638,800</b>	<b>23,800</b>	<b>3.9%</b>	<b>23,800</b>					<b>638,800</b>
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										
<b>Total Expenditures (less Payroll)</b>	<b>187,175</b>	<b>274,300</b>	<b>242,400</b>	<b>(31,900)</b>	<b>(11.6%)</b>	<b>300</b>	<b>4,300</b>	<b>(40,000)</b>		<b>3,500</b>	<b>242,400</b>
<b>Total Expenditures</b>	<b>671,444</b>	<b>889,300</b>	<b>881,200</b>	<b>(8,100)</b>	<b>(0.9%)</b>	<b>24,100</b>	<b>4,300</b>	<b>(40,000)</b>		<b>3,500</b>	<b>881,200</b>
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)
<b>Total Revenues</b>	<b>(28,296)</b>	<b>(31,100)</b>	<b>(29,100)</b>	<b>2,000</b>	<b>(6.4%)</b>	<b>2,000</b>					<b>(29,100)</b>
<b>Total PARKS</b>	<b>643,148</b>	<b>858,200</b>	<b>852,100</b>	<b>(6,100)</b>	<b>(0.7%)</b>	<b>26,100</b>	<b>4,300</b>	<b>(40,000)</b>		<b>3,500</b>	<b>852,100</b>
<b>OUTDOOR FACILITIES</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>22,420</b>	<b>27,300</b>	<b>27,800</b>	<b>500</b>	<b>1.8%</b>	<b>500</b>					<b>27,800</b>
<b>Total Expenditures</b>	<b>22,420</b>	<b>27,300</b>	<b>27,800</b>	<b>500</b>	<b>1.8%</b>	<b>500</b>					<b>27,800</b>
User charges, licenses and fines	(27,509)	(36,100)	(31,100)	5,000	(13.9%)	5,000					(31,100)
<b>Total Revenues</b>	<b>(27,509)</b>	<b>(36,100)</b>	<b>(31,100)</b>	<b>5,000</b>	<b>(13.9%)</b>	<b>5,000</b>					<b>(31,100)</b>
<b>Total OUTDOOR FACILITIES</b>	<b>(5,089)</b>	<b>(8,800)</b>	<b>(3,300)</b>	<b>5,500</b>	<b>(62.5%)</b>	<b>5,500</b>					<b>(3,300)</b>
<b>SCUGOG RECREATION CENTRE</b>											
<b>Payroll</b>	<b>605,511</b>	<b>755,500</b>	<b>744,000</b>	<b>(11,500)</b>	<b>(1.5%)</b>	<b>(11,400)</b>					<b>744,000</b>
Materials, Supplies and Services	341,284	572,000	585,300	13,300	2.3%	9,300					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
<b>Total Expenditures (less Payroll)</b>	<b>398,419</b>	<b>637,700</b>	<b>648,200</b>	<b>10,500</b>	<b>1.6%</b>	<b>6,500</b>				<b>4,000</b>	<b>648,200</b>
<b>Total Expenditures</b>	<b>1,003,930</b>	<b>1,393,200</b>	<b>1,392,200</b>	<b>(1,000)</b>	<b>(0.1%)</b>	<b>(4,900)</b>				<b>4,000</b>	<b>1,392,200</b>
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)
<b>Total Revenues</b>	<b>(1,419,948)</b>	<b>(771,600)</b>	<b>(821,300)</b>	<b>(49,700)</b>	<b>6.4%</b>	<b>(49,700)</b>					<b>(821,300)</b>
<b>Total SCUGOG RECREATION CENTRE</b>	<b>(416,018)</b>	<b>621,600</b>	<b>570,900</b>	<b>(50,700)</b>	<b>(8.2%)</b>	<b>(54,600)</b>				<b>4,000</b>	<b>570,900</b>

**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
<b>BLACKSTOCK ARENA</b>											
<b>Payroll</b>	<b>44,870</b>	<b>130,100</b>	<b>133,200</b>	<b>3,100</b>	<b>2.4%</b>	<b>3,000</b>					<b>133,200</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>106,623</b>	<b>149,200</b>	<b>157,200</b>	<b>8,000</b>	<b>5.4%</b>	<b>8,000</b>					<b>157,200</b>
<b>Total Expenditures</b>	<b>151,493</b>	<b>279,300</b>	<b>290,400</b>	<b>11,100</b>	<b>4.0%</b>	<b>11,000</b>					<b>290,400</b>
Revenues	(7,927)										
User charges, licenses and fines	(148,969)	(121,500)	(123,700)	(2,200)	1.8%	(2,200)					(123,700)
<b>Total Revenues</b>	<b>(156,896)</b>	<b>(121,500)</b>	<b>(123,700)</b>	<b>(2,200)</b>	<b>1.8%</b>	<b>(2,200)</b>					<b>(123,700)</b>
<b>Total BLACKSTOCK ARENA</b>	<b>(5,403)</b>	<b>157,800</b>	<b>166,700</b>	<b>8,900</b>	<b>5.6%</b>	<b>8,800</b>					<b>166,700</b>
<b>COMMUNITY HALLS &amp; FACILITIES</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>103,898</b>	<b>116,200</b>	<b>117,200</b>	<b>1,000</b>	<b>0.9%</b>					1,000	<b>117,200</b>
<b>Total Expenditures</b>	<b>103,898</b>	<b>116,200</b>	<b>117,200</b>	<b>1,000</b>	<b>0.9%</b>					1,000	<b>117,200</b>
User charges, licenses and fines	(20,115)	(20,500)	(20,500)								(20,500)
<b>Total Revenues</b>	<b>(20,115)</b>	<b>(20,500)</b>	<b>(20,500)</b>								<b>(20,500)</b>
<b>Total COMMUNITY HALLS &amp; FACILITIES</b>	<b>83,783</b>	<b>95,700</b>	<b>96,700</b>	<b>1,000</b>	<b>1.0%</b>					1,000	<b>96,700</b>
<b>RECREATION PROGRAMS</b>											
<b>Payroll</b>	<b>62,054</b>	<b>79,300</b>	<b>80,700</b>	<b>1,400</b>	<b>1.8%</b>	<b>1,400</b>					<b>80,700</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>74,089</b>	<b>110,600</b>	<b>115,600</b>	<b>5,000</b>	<b>4.5%</b>	<b>5,000</b>					<b>115,600</b>
<b>Total Expenditures</b>	<b>136,143</b>	<b>189,900</b>	<b>196,300</b>	<b>6,400</b>	<b>3.4%</b>	<b>6,400</b>					<b>196,300</b>
Grants / Government Transfers											
User charges, licenses and fines	(144,371)	(185,000)	(165,000)	20,000	(10.8%)	20,000					(165,000)
<b>Total Revenues</b>	<b>(144,371)</b>	<b>(185,000)</b>	<b>(165,000)</b>	<b>20,000</b>	<b>(10.8%)</b>	<b>20,000</b>					<b>(165,000)</b>
<b>Total RECREATION PROGRAMS</b>	<b>(8,228)</b>	<b>4,900</b>	<b>31,300</b>	<b>26,400</b>	<b>538.8%</b>	<b>26,400</b>					<b>31,300</b>
<b>POOL</b>											
<b>Payroll</b>	<b>73,245</b>	<b>80,400</b>	<b>80,400</b>	<b>3,000</b>	<b>8.5%</b>						<b>80,400</b>
Materials, Supplies and Services	22,432	35,500	38,500							3,000	38,500
Interest, Rent and Financial Expenses	1,763	2,000	2,000								2,000
<b>Total Expenditures (less Payroll)</b>	<b>24,195</b>	<b>37,500</b>	<b>40,500</b>	<b>3,000</b>	<b>8.0%</b>					3,000	<b>40,500</b>
<b>Total Expenditures</b>	<b>97,440</b>	<b>117,900</b>	<b>120,900</b>	<b>3,000</b>	<b>2.5%</b>					3,000	<b>120,900</b>
Grants / Government Transfers	(19,264)	(8,800)	(8,800)								(8,800)
User charges, licenses and fines	(53,309)	(44,500)	(45,500)	(1,000)	2.2%	(1,000)					(45,500)
<b>Total Revenues</b>	<b>(72,573)</b>	<b>(53,300)</b>	<b>(54,300)</b>	<b>(1,000)</b>	<b>1.9%</b>	<b>(1,000)</b>					<b>(54,300)</b>
<b>Total POOL</b>	<b>24,867</b>	<b>64,600</b>	<b>66,600</b>	<b>2,000</b>	<b>3.1%</b>	<b>(1,000)</b>				3,000	<b>66,600</b>

**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
<b>DAYCAMP</b>											
<b>Payroll</b>	<b>208,243</b>	<b>243,800</b>	<b>243,800</b>								<b>243,800</b>
Materials, Supplies and Services	8,244	20,400	22,400								22,400
Contracted Services	24,940	25,200	25,200								25,200
<b>Total Expenditures (less Payroll)</b>	<b>33,184</b>	<b>45,600</b>	<b>47,600</b>	<b>2,000</b>	<b>4.4%</b>	<b>2,000</b>					<b>47,600</b>
<b>Total Expenditures</b>	<b>241,427</b>	<b>289,400</b>	<b>291,400</b>	<b>2,000</b>	<b>0.7%</b>	<b>2,000</b>					<b>291,400</b>
Grants / Government Transfers	(24,012)	(25,400)	(25,400)								(25,400)
User charges, licenses and fines	(264,889)	(260,000)	(260,000)								(260,000)
<b>Total Revenues</b>	<b>(288,901)</b>	<b>(285,400)</b>	<b>(285,400)</b>								<b>(285,400)</b>
<b>Total DAYCAMP</b>	<b>(47,474)</b>	<b>4,000</b>	<b>6,000</b>	<b>2,000</b>	<b>50.0%</b>	<b>2,000</b>					<b>6,000</b>
<b>MARINA</b>											
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
<b>Total Expenditures (less Payroll)</b>	<b>4,898</b>	<b>12,400</b>	<b>10,400</b>	<b>(2,000)</b>	<b>(16.1%)</b>	<b>(2,000)</b>					<b>10,400</b>
<b>Total Expenditures</b>	<b>4,898</b>	<b>12,400</b>	<b>10,400</b>	<b>(2,000)</b>	<b>(16.1%)</b>	<b>(2,000)</b>					<b>10,400</b>
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)
<b>Total Revenues</b>	<b>(25,845)</b>	<b>(33,500)</b>	<b>(29,500)</b>	<b>4,000</b>	<b>(11.9%)</b>	<b>4,000</b>					<b>(29,500)</b>
<b>Total MARINA</b>	<b>(20,947)</b>	<b>(21,100)</b>	<b>(19,100)</b>	<b>2,000</b>	<b>(9.5%)</b>	<b>2,000</b>					<b>(19,100)</b>
<b>Total Recreation</b>	<b>896,403</b>	<b>2,625,200</b>	<b>2,425,600</b>	<b>(199,600)</b>	<b>(7.6%)</b>	<b>61,300</b>	<b>8,000</b>	<b>(280,400)</b>		<b>11,500</b>	<b>2,425,600</b>
<b>Total Public Works &amp; Recreation</b>	<b>9,847,114</b>	<b>13,610,700</b>	<b>14,408,900</b>	<b>798,200</b>	<b>5.9%</b>	<b>1,051,100</b>	<b>8,000</b>	<b>(284,900)</b>		<b>24,000</b>	<b>14,408,900</b>

An aerial photograph of the town of Port Perry, Ontario. The town is built on a hillside overlooking a body of water. In the foreground, a large, dark industrial building with a red roof is visible, featuring the words "PORT PERRY" in white capital letters. To the left of this building is a smaller, light-colored brick building. A paved road runs along the base of the hill, with a few cars parked on the side. In the background, the town continues up the hill, with numerous houses and trees. The water in the foreground is a dark blue color.

# Development Services

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

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

**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
	<u>76,400</u>

**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)
	<u>(164,200)</u>

**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
	<u>12,500</u>

**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
<b>Total Payroll</b>	<b>1,077,948</b>	<b>1,821,500</b>	<b>1,897,900</b>	<b>76,400</b>	<b>4.2%</b>	<b>76,400</b>					<b>1,897,900</b>
Materials, Supplies and Services											
Materials and Supplies	990	22,000	14,000	(8,000)	(36.4%)						14,000
Professional Fees	138,021	213,100	196,700	(16,400)	(7.7%)	(20,100)	10,000	(8,000)			196,700
Repairs and Maintenance	2,982	43,700	3,500	(40,200)	(92.0%)			(6,300)			3,500
Information Technology	73,636	81,900	81,900					(40,200)			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)			
<b>Total Materials, Supplies and Services</b>	<b>218,746</b>	<b>440,500</b>	<b>313,500</b>	<b>(127,000)</b>	<b>(28.8%)</b>	<b>(31,900)</b>	<b>10,000</b>	<b>(105,100)</b>			<b>313,500</b>
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)			
<b>Total Contracted Services</b>	<b>3,914</b>	<b>344,700</b>	<b>326,700</b>	<b>(18,000)</b>	<b>(5.2%)</b>	<b>13,000</b>		<b>(31,000)</b>			<b>326,700</b>
Interest, Rent and Financial Expenses											
Insurance	6,352	19,800	8,900	(10,900)	(55.1%)		600		(11,500)		8,900
<b>Total Interest, Rent and Financial Expenses</b>	<b>6,352</b>	<b>19,800</b>	<b>8,900</b>	<b>(10,900)</b>	<b>(55.1%)</b>	<b>600</b>		<b>(11,500)</b>			<b>8,900</b>
Other Expenses											
Expenses General		2,000	8,000	4,900	(3,100)	(38.8%)			(3,100)		4,900
<b>Total Other Expenses</b>	<b>2,000</b>	<b>8,000</b>	<b>4,900</b>	<b>(3,100)</b>	<b>(38.8%)</b>			<b>(3,100)</b>			<b>4,900</b>
Transfers to Reserve											
Trf to ENV Reserve			50,000	50,000							50,000
<b>Total Transfers to Reserve</b>			<b>50,000</b>	<b>50,000</b>							<b>50,000</b>
<b>Total Expenditures (less Payroll)</b>	<b>231,012</b>	<b>863,000</b>	<b>704,000</b>	<b>(159,000)</b>	<b>(18.4%)</b>	<b>(18,300)</b>	<b>10,000</b>	<b>(150,700)</b>			<b>704,000</b>
<b>Total Expenditures</b>	<b>1,308,960</b>	<b>2,684,500</b>	<b>2,601,900</b>	<b>(82,600)</b>	<b>(3.1%)</b>	<b>58,100</b>	<b>10,000</b>	<b>(150,700)</b>			<b>2,601,900</b>

**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)
<b>Total Revenues</b>		(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)
<b>Total Grants / Government Transfers</b>		(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				
<b>Total User charges, licenses and fines</b>		(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)								
Trf fr BLDG R/F		87	(327,600)	(330,900)	20,000 (3,300)	1.0%	20,000 (3,300)				(330,900)
<b>Total Transfers from Reserve</b>		87	(347,600)	(330,900)	16,700	(4.8%)	16,700				(330,900)
<b>Total Revenues</b>		(942,828)	(1,368,000)	(1,360,700)	7,300	(0.5%)	20,800	(13,500)			(1,360,700)
<b>Grand Total</b>		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
<b>Development Services</b>											
<b>DEVELOPMENT SERVICES ADMIN</b>											
<b>Payroll</b>	<b>245,479</b>	<b>266,700</b>	<b>331,900</b>	<b>65,200</b>	<b>24.4%</b>	<b>65,200</b>					<b>331,900</b>
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)			
<b>Total Expenditures (less Payroll)</b>	<b>20,511</b>	<b>45,200</b>	<b>7,200</b>	<b>(38,000)</b>	<b>(84.1%)</b>	<b>(15,000)</b>		<b>(23,000)</b>			<b>7,200</b>
<b>Total Expenditures</b>	<b>265,990</b>	<b>311,900</b>	<b>339,100</b>	<b>27,200</b>	<b>8.7%</b>	<b>50,200</b>		<b>(23,000)</b>			<b>339,100</b>
Grants / Government Transfers	(279)										
User charges, licenses and fines		(12,000)		12,000				12,000			
Transfers from Reserve		(20,000)		20,000		20,000					
<b>Total Revenues</b>	<b>(279)</b>	<b>(32,000)</b>		<b>32,000</b>		<b>20,000</b>		<b>12,000</b>			
<b>Total DEVELOPMENT SERVICES ADMIN</b>	<b>265,711</b>	<b>279,900</b>	<b>339,100</b>	<b>59,200</b>	<b>21.2%</b>	<b>70,200</b>		<b>(11,000)</b>			<b>339,100</b>
<b>PLANNING</b>											
<b>Payroll</b>	<b>348,939</b>	<b>714,000</b>	<b>549,200</b>	<b>(164,800)</b>	<b>(23.1%)</b>	<b>34,700</b>		<b>(199,500)</b>			<b>549,200</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>114,332</b>	<b>229,900</b>	<b>231,000</b>	<b>1,100</b>	<b>0.5%</b>	<b>(8,900)</b>	<b>10,000</b>				<b>231,000</b>
<b>Total Expenditures</b>	<b>463,271</b>	<b>943,900</b>	<b>780,200</b>	<b>(163,700)</b>	<b>(17.3%)</b>	<b>25,800</b>	<b>10,000</b>	<b>(199,500)</b>			<b>780,200</b>
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)
<b>Total Revenues</b>	<b>(321,723)</b>	<b>(443,200)</b>	<b>(423,200)</b>	<b>20,000</b>	<b>(4.5%)</b>	<b>20,000</b>					<b>(423,200)</b>
<b>Total PLANNING</b>	<b>141,548</b>	<b>500,700</b>	<b>357,000</b>	<b>(143,700)</b>	<b>(28.7%)</b>	<b>45,800</b>	<b>10,000</b>	<b>(199,500)</b>			<b>357,000</b>
<b>ENGINEERING SERVICES</b>											
<b>Payroll</b>			<b>207,100</b>	<b>207,100</b>		<b>7,600</b>		<b>199,500</b>			<b>207,100</b>
Materials, Supplies and Services	22,485	10,600	10,600								10,600
<b>Total Expenditures (less Payroll)</b>	<b>22,485</b>	<b>10,600</b>	<b>10,600</b>								<b>10,600</b>
<b>Total Expenditures</b>	<b>22,485</b>	<b>10,600</b>	<b>217,700</b>	<b>207,100</b>	<b>1,953.8%</b>	<b>7,600</b>		<b>199,500</b>			<b>217,700</b>
User charges, licenses and fines	(57,612)	(8,100)	(38,100)	(30,000)	370.4%	(4,500)		(25,500)			(38,100)
<b>Total Revenues</b>	<b>(57,612)</b>	<b>(8,100)</b>	<b>(38,100)</b>	<b>(30,000)</b>	<b>370.4%</b>	<b>(4,500)</b>		<b>(25,500)</b>			<b>(38,100)</b>
<b>Total ENGINEERING SERVICES</b>	<b>(35,127)</b>	<b>2,500</b>	<b>179,600</b>	<b>177,100</b>	<b>7,084.0%</b>	<b>3,100</b>		<b>174,000</b>			<b>179,600</b>

**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
<b>BUILDING</b>											
<b>Payroll</b>	<b>323,584</b>	<b>581,400</b>	<b>565,600</b>	<b>(15,800)</b>	<b>(2.7%)</b>	<b>(15,800)</b>					<b>565,600</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>60,925</b>	<b>110,800</b>	<b>107,800</b>	<b>(3,000)</b>	<b>(2.7%)</b>	<b>(3,000)</b>					<b>107,800</b>
<b>Total Expenditures</b>	<b>384,509</b>	<b>692,200</b>	<b>673,400</b>	<b>(18,800)</b>	<b>(2.7%)</b>	<b>(18,800)</b>					<b>673,400</b>
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)
<b>Total Revenues</b>	<b>(452,433)</b>	<b>(780,100)</b>	<b>(783,400)</b>	<b>(3,300)</b>	<b>0.4%</b>	<b>(3,300)</b>					<b>(783,400)</b>
<b>Total BUILDING</b>	<b>(67,924)</b>	<b>(87,900)</b>	<b>(110,000)</b>	<b>(22,100)</b>	<b>25.1%</b>	<b>(22,100)</b>					<b>(110,000)</b>
<b>BY-LAW</b>											
<b>Payroll</b>	<b>157,442</b>	<b>259,400</b>	<b>244,100</b>	<b>(15,300)</b>	<b>(5.9%)</b>	<b>(15,300)</b>					<b>244,100</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>9,908</b>	<b>34,800</b>	<b>30,400</b>	<b>(4,400)</b>	<b>(12.6%)</b>	<b>(4,400)</b>					<b>30,400</b>
<b>Total Expenditures</b>	<b>167,350</b>	<b>294,200</b>	<b>274,500</b>	<b>(19,700)</b>	<b>(6.7%)</b>	<b>(19,700)</b>					<b>274,500</b>
User charges, licenses and fines	(103,854)	(84,100)	(95,500)	(11,400)	13.6%	(11,400)					(95,500)
<b>Total Revenues</b>	<b>(103,854)</b>	<b>(84,100)</b>	<b>(95,500)</b>	<b>(11,400)</b>	<b>13.6%</b>	<b>(11,400)</b>					<b>(95,500)</b>
<b>Total BY-LAW</b>	<b>63,496</b>	<b>210,100</b>	<b>179,000</b>	<b>(31,100)</b>	<b>(14.8%)</b>	<b>(31,100)</b>					<b>179,000</b>
<b>ANIMAL CONTROL</b>											
<b>Payroll</b>	<b>2,504</b>										
Contracted Services		298,700	311,700	<b>13,000</b>	<b>4.4%</b>	13,000					311,700
Interest, Rent and Financial Expenses	851	900	900								900
Other Expenses	2,000	4,400	4,400								4,400
<b>Total Expenditures (less Payroll)</b>	<b>2,851</b>	<b>304,000</b>	<b>317,000</b>	<b>13,000</b>	<b>4.3%</b>	<b>13,000</b>					<b>317,000</b>
<b>Total Expenditures</b>	<b>5,355</b>	<b>304,000</b>	<b>317,000</b>	<b>13,000</b>	<b>4.3%</b>	<b>13,000</b>					<b>317,000</b>
Grants / Government Transfers		(1,800)	(1,800)								(1,800)
User charges, licenses and fines	(6,927)	(18,700)	(18,700)								(18,700)
<b>Total Revenues</b>	<b>(6,927)</b>	<b>(20,500)</b>	<b>(20,500)</b>								<b>(20,500)</b>
<b>Total ANIMAL CONTROL</b>	<b>(1,572)</b>	<b>283,500</b>	<b>296,500</b>	<b>13,000</b>	<b>4.6%</b>	<b>13,000</b>					<b>296,500</b>
<b>FACILITIES ADMIN</b>											
Materials, Supplies and Services		89,500		<b>(89,500)</b>							(89,500)
Contracted Services		31,000		<b>(31,000)</b>							(31,000)
Interest, Rent and Financial Expenses		7,200		<b>(7,200)</b>							(7,200)
<b>Total Expenditures (less Payroll)</b>	<b>127,700</b>		<b>(127,700)</b>								<b>(127,700)</b>
<b>Total Expenditures</b>	<b>127,700</b>		<b>(127,700)</b>								<b>(127,700)</b>
<b>Total Revenues</b>											
<b>Total FACILITIES ADMIN</b>		<b>127,700</b>		<b>(127,700)</b>							<b>(127,700)</b>
<b>Total Development Services</b>	<b>366,132</b>	<b>1,316,500</b>	<b>1,241,200</b>	<b>(75,300)</b>	<b>(5.7%)</b>	<b>78,900</b>	<b>10,000</b>	<b>(164,200)</b>			<b>1,241,200</b>



# Museum

SCUGOG SHORES MUSEUM

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

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

**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
<b>Total Payroll</b>	<b>106,216</b>	<b>84,900</b>	<b>85,500</b>	<b>600</b>	<b>0.71%</b>	<b>600</b>					<b>85,500</b>
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
<b>Total Materials, Supplies and Services</b>	<b>34,346</b>	<b>33,700</b>	<b>33,700</b>								<b>33,700</b>
Contracted Services											
Security	52										
<b>Total Contracted Services</b>	<b>52</b>										
Interest, Rent and Financial Expenses											
Insurance	7,612	2,900	2,900								2,900
<b>Total Interest, Rent and Financial Expenses</b>	<b>7,612</b>	<b>2,900</b>	<b>2,900</b>								<b>2,900</b>
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
<b>Total Other Expenses</b>	<b>34,421</b>	<b>24,800</b>	<b>24,800</b>								<b>24,800</b>
<b>Total Expenditures (less Payroll)</b>	<b>76,431</b>	<b>61,400</b>	<b>61,400</b>								<b>61,400</b>
<b>Total Expenditures</b>	<b>182,647</b>	<b>146,300</b>	<b>146,900</b>	<b>600</b>	<b>0.41%</b>	<b>600</b>					<b>146,900</b>
Revenues											
Donations	(10,856)	(1,000)	(1,000)								(1,000)
<b>Total Revenues</b>	<b>(10,856)</b>	<b>(1,000)</b>	<b>(1,000)</b>								<b>(1,000)</b>
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)										
<b>Total Grants / Government Transfers</b>	<b>(83,774)</b>	<b>(26,300)</b>	<b>(26,300)</b>								<b>(26,300)</b>
User charges, licenses and fines											
User Charges	(10,673)	(26,600)	(26,600)								(26,600)
Rent	(1,463)	(2,800)	(2,800)								(2,800)
<b>Total User charges, licenses and fines</b>	<b>(12,136)</b>	<b>(29,400)</b>	<b>(29,400)</b>								<b>(29,400)</b>
<b>Total Revenues</b>	<b>(106,766)</b>	<b>(56,700)</b>	<b>(56,700)</b>								<b>(56,700)</b>
<b>Grand Total</b>	<b>75,881</b>	<b>89,600</b>	<b>90,200</b>	<b>600</b>	<b>0.67%</b>	<b>600</b>					<b>90,200</b>

**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
<b>Museum</b>											
<b>MUSEUM</b>											
<b>Payroll</b>	<b>106,216</b>	<b>84,900</b>	<b>85,500</b>	<b>600</b>	<b>0.7%</b>	<b>600</b>					<b>85,500</b>
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
<b>Total Expenditures (less Payroll)</b>	<b>76,431</b>	<b>61,400</b>	<b>61,400</b>								<b>61,400</b>
<b>Total Expenditures</b>	<b>182,647</b>	<b>146,300</b>	<b>146,900</b>	<b>600</b>	<b>0.4%</b>	<b>600</b>					<b>146,900</b>
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)
<b>Total Revenues</b>	<b>(106,766)</b>	<b>(56,700)</b>	<b>(56,700)</b>								<b>(56,700)</b>
<b>Total Museum</b>	<b>75,881</b>	<b>89,600</b>	<b>90,200</b>	<b>600</b>	<b>0.7%</b>	<b>600</b>					<b>90,200</b>



# Library Services

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

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

**Transfer increase allocated as follows:**

**Staffing Costs**

Salary / CUPE wage rate increase / statutory payroll costs / OMERS plan changes	14,700
	14,700

**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	(2,200)
	1,100

<b>Net Increase in Library 2026 Operating Budget</b>	<b><u>15,800</u></b>
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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
<b>Library Services</b>											
<b>LIBRARY</b>											
Transfers to Other entities	832,100	832,100	847,900	15,800	1.9%	15,800					847,900
<b>Total Expenditures (less Payroll)</b>	<b>832,100</b>	<b>832,100</b>	<b>847,900</b>	<b>15,800</b>	<b>1.9%</b>	<b>15,800</b>					<b>847,900</b>
<b>Total Expenditures</b>	<b>832,100</b>	<b>832,100</b>	<b>847,900</b>	<b>15,800</b>	<b>1.9%</b>	<b>15,800</b>					<b>847,900</b>
<b>Total Revenues</b>											
<b>Total</b>	<b>832,100</b>	<b>832,100</b>	<b>847,900</b>	<b>15,800</b>	<b>1.9%</b>	<b>15,800</b>					<b>847,900</b>
<b>Total Library Services</b>	<b>832,100</b>	<b>832,100</b>	<b>847,900</b>	<b>15,800</b>	<b>1.9%</b>	<b>15,800</b>					<b>847,900</b>