



2026 ANNUAL BUDGET

2026 - 2028 | 3-year Operating Budget

2026 - 2035 | 10-year Capital Budget

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2026 BUDGET

TREASURER'S CAPITAL & OPERATING | SUMMARY

The 2026 budget reflects a continued trend of easing economic pressures as we move further beyond the inflationary bump. This marks a shift toward financial stabilization and a more predictable planning environment. With no reserve usage planned for 2026 County operations, Perth County is entering a phase of disciplined budgeting and strategic investment — turning the corner after two challenging fiscal cycles.

The proposed amount to be collected through the tax levy is estimated at **\$27.5 million**, representing a **7.93% increased** tax rate from 2025. Notably, the removal of reserve support in 2026 contributes a **1.64% impact** to the overall levy, reinforcing the County's commitment to long-term sustainability.

Perth County residents do not pay taxes directly to the County. The County tax levy is added to the tax bill in each area municipality and then transferred to the County from North Perth, West Perth, Perth East, and Perth South. The County's annual budget is financed by these tax levies, along with government funding, reserve contributions, and service area revenues realized in the 2026 tax year.

Tax levies collected by the County are used to:

- Maintain and manage County infrastructure, including bridges and roads
- Deliver paramedic, regional roads, archives, provincial court and economic development services
- Share in the cost of social services, health unit and long-term care services directed by the Provincial Government with Perth County partners (City of Stratford and Town of St. Marys)
- Provide development and community planning for each area municipality and the County as a whole

The total 2026 budget includes **\$74.0 million** in combined operating and capital spending:

- **\$64.40 million** in operations
- **\$9.6 million** in capital projects

STAFFING

In 2026, the County has forecasted an increase of approximately **1.83 Full Time Equivalents (FTEs)** to maintain service levels and respond to evolving needs:

Position	Budget Impact
1.83 Paramedic Part-Time Backfill	0.48%

These additions reflect targeted investments in frontline services, with resource requests embedded within divisional budgets.

OPERATING BUDGET

2026 operating expenses have been approached by departmental staff with and approach to maintain current service levels. Increases only in areas of deficiency maintains an overall internal increase of under 3%.

Other expense increases throughout the budget were required to maintain existing service levels. Internal divisions are seeing increases between 1% and 3% overall.

Factors impacting operating expenses are highlighted below:

- **Paramedic Service's Wages and WSIB expenses** – Due to 2026 being the start of a new collective agreement with the union and continued increases to the liability related to the actuarial study for WSIB expense, the County continues to rely on additional provincial funding to help address the increased liability related to wages and WSIB within Paramedic Services and continue to allocate additional expenses to wages and WSIB budget lines. These impacts cover the majority of the County approximately \$475,000 increase in the partner share of the service with Stratford and St. Marys.
- **Continue to Increase in Winter Maintenance expenses** to ensure the County is maintaining budget or generating surplus to return funds to the depleted Winter Maintenance Reserve. Increase to 2026 is approximately \$600,000.
- **Municipal drainage work** continues to be a significant impact to the operation and increase costs to the County's operations. Departmental staff has moved the treatment of the municipal drains to be funded from the bridges and culverts capital reserve to ease this significant operational cost and smooth the fluctuations through capital reserve funds. The reduction impact to operation is approximate \$(860,000).

CAPITAL BUDGET

Capital investment in public works infrastructure, guided by the County's asset management plan, is the main driver for the 2026 capital budget. This ensures our roads, bridges, facilities and other assets can be financially sustained into the future. Projects that are part of the 2026 capital plan include:

- 15 KM of Perth Line 43 Rehabilitation - \$3.75M
- 4.75 KM Rehabilitation of Perth Road 135 - \$1.0M
- 2 KM Rehabilitation of Perth Road 130 - \$425K
- Transportation Master Plan - \$120K
- Replacement of concrete culvert located on Perth Road 107 South of Shakespeare - \$1.3M
- Replacement corrugated steel culvert located on Perth Road 163 - \$300K

- Capital renovations to the courthouse building include roof replacement, entrance door rehab/replacement and council chamber/POA Courtroom renovations- \$400K
- Tri-axle plow truck with winter maintenance equipment- \$475K
- Public Works Loader Replacement - \$305K

The 2026 capital plan includes **33 projects** totaling **\$9.6 million**.

The **capital levy increase** is approximately **\$1,080,000**, or **4.30%**, reflecting a proactive approach to closing the infrastructure deficit. Broken down below:

- Roads Capital Reserve - \$3,000,000 (Increase \$134,992)
- Bridges and Culverts Capital Reserve - \$1,850,000 (Increase \$910,000)
- Medical Equipment Capital Reserve - \$280,000 (Increase \$35,000)

2026 planned capital investment is projected at **9.6M**. Funding of these capital programs is as follows:

Funding Source	2026 Budget	2025 Budget	Change
Reserves	\$7.67M	\$8.98M	\$(1.31)M
Grants	\$1.88M	\$1.94M	\$(0.06)M
Other	\$0.05M	\$0.0M	\$0.05M
Financing	\$0.0M	\$0.0M	\$0.0M
Total	\$9.60M	\$10.92M	\$(1.32)M

CONCLUSION

The 2026 budget signals shift and movement away from reactive fiscal measures and toward strategic foresight. With inflationary pressures continuing to soften and reserve reliance within the operations eliminated.

The proposed amount to be collected through 2026 tax levy is currently estimated at **\$27.5 million** after other sources of funding and revenue are considered. This represents a **9.69%** increase from 2025. With a growth factor of **1.76%** or approximately \$442,000 the proposed tax rate for 2026 would be **7.93%**.

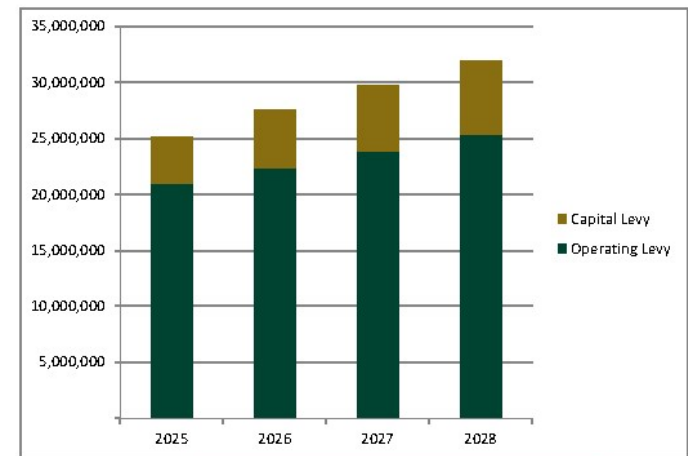
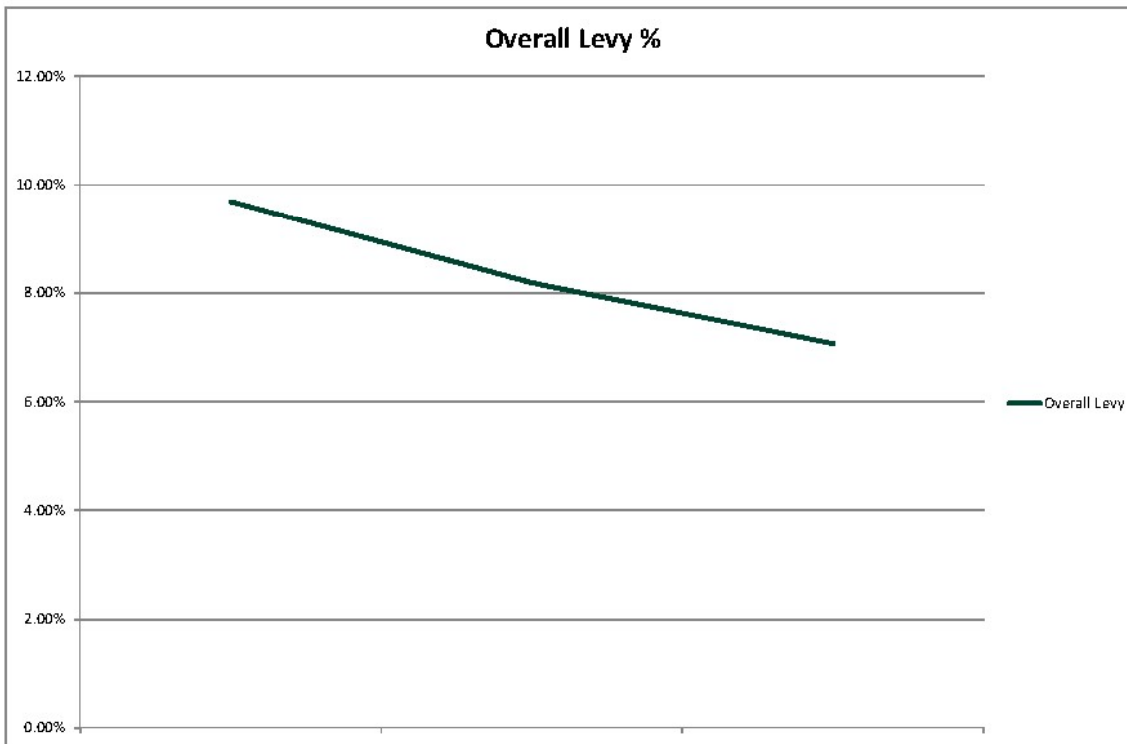
OVERALL BUDGET

Summary & Reserves

OVERALL BUDGET SUMMARY

	Budget 2025	Budget 2026				Budget 2027				Budget 2028			
				% of Levy	% of Overall			% of Levy	% of Overall			% of Levy	% of Overall
Operating Levy	21,058,743	22,411,916	1,353,173	6.43%	5.39%	23,896,324	1,484,408	6.62%	5.39%	25,402,103	1,505,779	6.30%	5.05%
Capital Levy	4,050,008	5,130,000	1,079,992	26.67%	4.30%	5,900,000	770,000	15.01%	2.80%	6,500,000	600,000	10.17%	2.01%
Overall Levy	25,108,751	27,541,916	2,433,165		9.69%	29,796,324	2,254,408		8.19%	31,902,103	2,105,779		7.07%

1% Levy Increase
\$ 251,088



2026 Budgeted Overall Levy		
	\$	%
2025	25,108,751	
2025 Growth	375,700	1.50%
2025 Levy including growth	25,484,451	
2026 Levy Increase	2,057,465	8.19%
2026 Budgeted Levy	27,541,916	
Overall Levy Increase	2,433,165	9.69%

TAX IMPACT

MEDIAN/TYPICAL PROPERTY

Description	Prop Count	2025 CVA	2026 CVA	% CVA Change	2025 Upper Tier CVA Taxes	2026 Upper Tier CVA Taxes	\$ Tax Change	% Tax Change
Single Family Home	8,773	283,000	283,000	0.00%	1,017.83	1,101.19	83.36	7.93%
Seasonal Recreational Dwelling	6	412,000	412,000	0.00%	1,481.78	1,603.14	121.36	7.93%
Residential Condominium Unit	254	111,000	111,000	0.00%	399.22	431.92	32.70	7.93%
New Apartment Building	2	10,641,000	10,641,000	0.00%	38,270.99	41,405.38	3,134.39	7.93%
Farm House	2,842	185,100	185,100	0.00%	665.72	720.24	54.52	7.93%
Farmland	2,786	1,551,900	1,551,900	0.00%	1,395.38	1,509.66	114.28	7.93%
Managed Forest	35	179,000	179,000	0.00%	160.95	174.13	13.18	7.93%
Apartment Building	24	807,000	807,000	0.00%	2,902.42	3,140.13	237.71	7.93%
Small Office Building	26	250,000	250,000	0.00%	1,121.14	1,212.96	91.82	7.93%
Small Retail Commercial Property	81	205,000	205,000	0.00%	919.33	994.62	75.29	7.93%
Standard Industrial Property	84	489,500	489,500	0.00%	3,466.81	3,750.74	283.93	7.93%

WHAT MAKES A BUDGET?

2026 DRAFT BUDGET

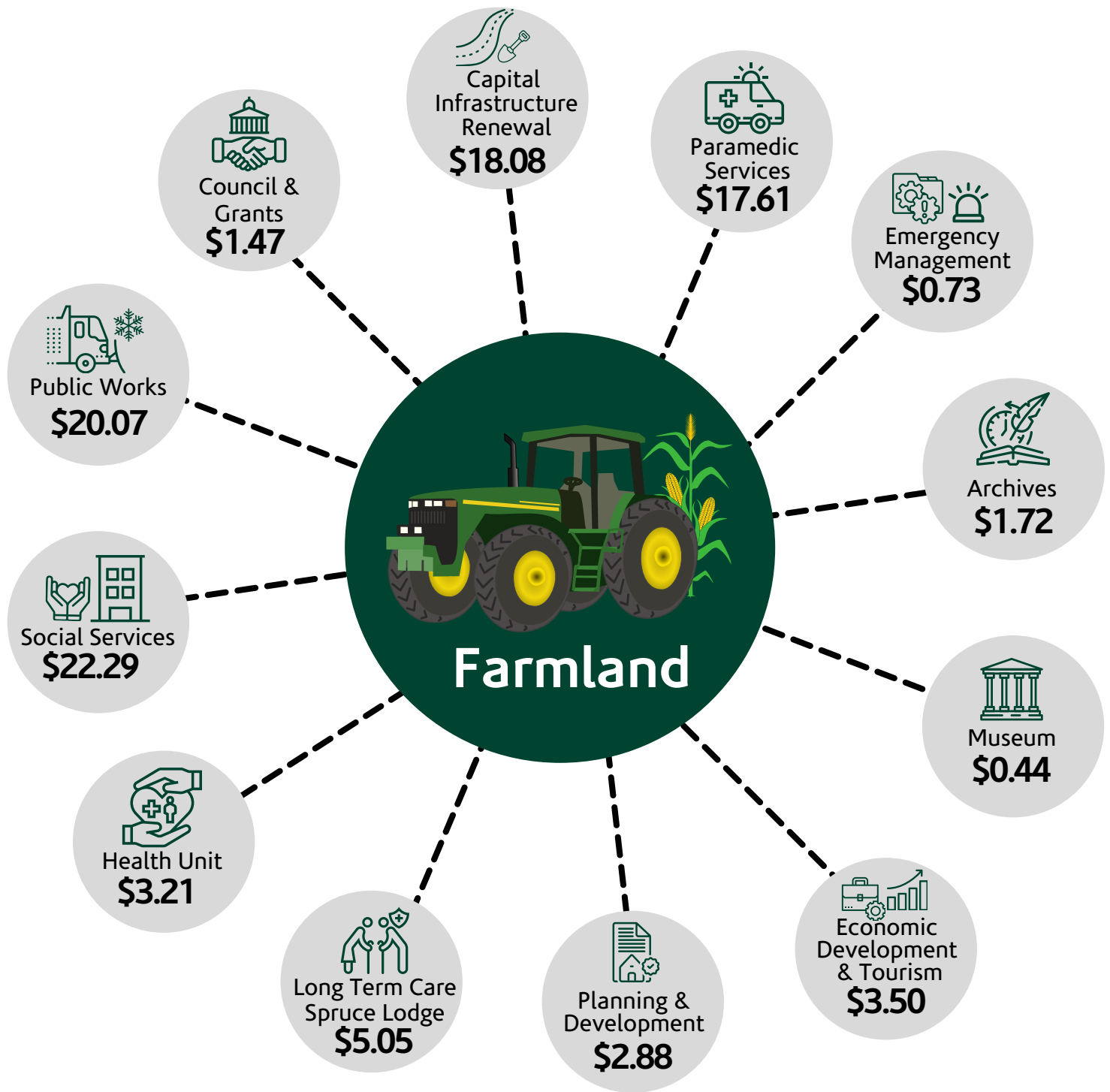


www.perthcounty.ca/finance

*Cost \$100,000 of assessment based on 2022 OPTA Assessment Calculation

WHAT MAKES A BUDGET?

2026 DRAFT BUDGET



www.perthcounty.ca/finance

*Cost \$100,000 of assessment based on 2022 OPTA Assessment Calculation

PROPOSED CONTINUITY OF RESERVES

2026

	Balance Projected 01-Jan-26	Contributions From Operating / Other	Contributions From Capital Levy	Contributions From Interest	Transfers Between Reserves	Expenditures From Reserves	Balance Projected 31-Dec-26
CAPITAL RESERVES							
3810 Facilities Reserve	1,771,461	390,950	0	99,613		1,354,795	907,229
3820 Medical Equipment Reserve	50,838	32,000	280,000	14,710		320,935	56,613
3830 Fleet Reserve	-15,544	1,134,707	0	-4,317		864,839	250,007
3840 Roads Reserve	891,163	2,231,917	3,000,000	97,271		5,527,193	693,158
3850 Bridges & Culverts Reserve	1,037,852	423,722	1,850,000	51,684		3,159,476	203,782
3860 Computer Systems Reserve	299,259	204,000	0	11,039	0	298,500	215,798
	\$4,035,029	\$ 4,417,296	\$ 5,130,000	\$ 270,000	\$ -	\$ 11,525,738	\$2,326,587
EARMARKED RESERVES							
3130 County WSIB Reserve	365,074	0	0	7,301		0	372,375
3140 County Employment Reserve	91,822	0	0	1,836		0	93,658
3150 County Levy Stabilization Reserve	65,705	0	0	1,314		0	67,019
3175 Paramedic Community Care Fund	20,749	0	0	415		0	21,164
3190 Assessment Appeals	118,123	0	0	2,362		0	120,485
3234 Winter Maintenance Reserve	0	0	0	0		0	0
3310 EMS Employment Reserve	9,956	0	0	199		0	10,155
3330 EMS WSIB Reserve	364,148	0	0	7,283		0	371,431
3340 EMS Inter-Mun Billing Reserve	393,208	0	0	7,864		0	401,072
3400 Archives Equipment Reserve	129,432	0	0	2,589		0	132,021
3410 Archives General Reserve	56,713	0	0	1,134		0	57,847
3415 Stewardship Program	409	0	0	8		0	417
3420 POA Contingency Reserve	118,996	2,446	0	2,380		0	123,822
3500 Land Division General Reserve	45,713	0	0	914		0	46,627
3600 Planning Photoimagery Reserve	11,527	0	0	231		0	11,758
3700 Huron Perth Health Unit Reserve	109,150	0	0	2,183		34,613	76,720
3800 Official Plan Update Reserve	20,102	20,000	0	402		0	40,504
3900 Archives Special Donation Reserve	6,256	0	0	125	0	3,000	3,381
	\$ 1,927,082	\$ 2,446	\$ -	\$ 35,831	\$ -	\$ -	\$ 1,950,457
DISCRETIONARY RESERVES							
3100 County General Reserve	203,115	19,582	0	4,062		1,500	225,259
	\$ 203,115	\$ 19,582	\$ -	\$ 4,062		\$ 1,500	\$ 225,259
SUB-TOTAL RESERVES							
	6,165,226	4,439,324	5,130,000	309,894	0	11,527,238	4,502,303
3160 Working Fund	1,211,320	0	0	-44,000		0	1,167,320
	\$ 1,211,320	\$ -	\$ -	-\$ 44,000		\$ -	\$ 1,167,320
TOTAL RESERVES 2026							
	7,376,546			\$ 265,894			5,669,623

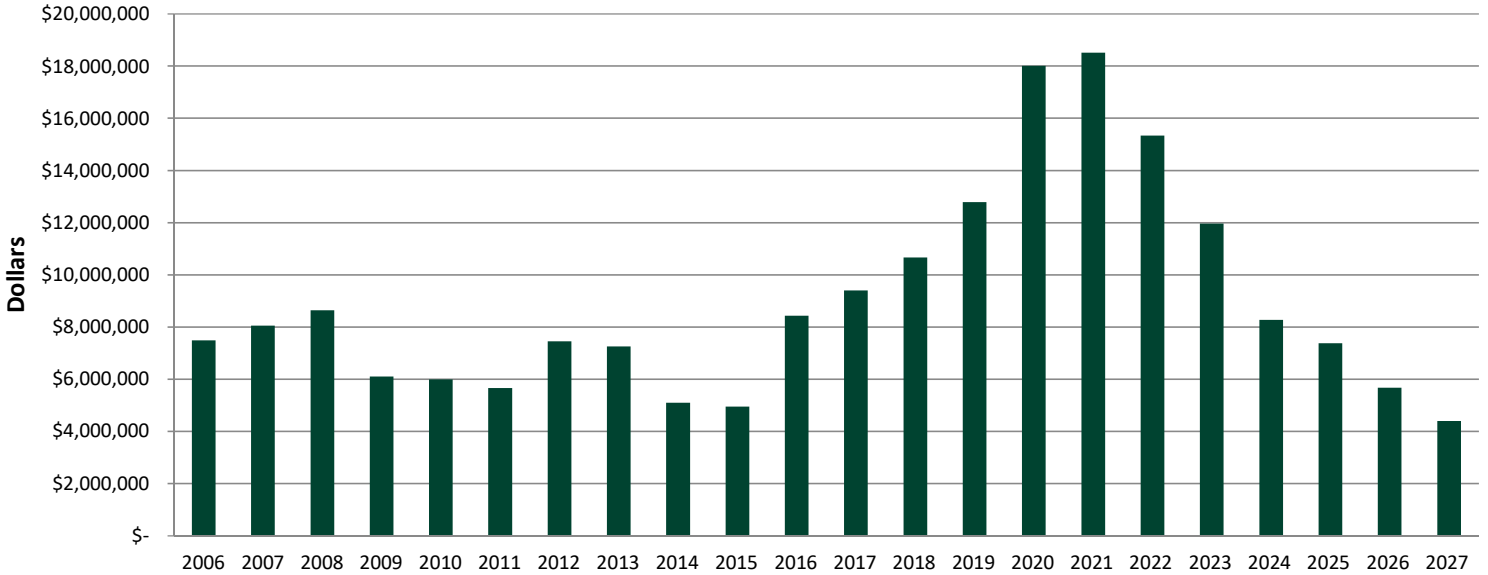
PROPOSED CONTINUITY OF RESERVES

2027

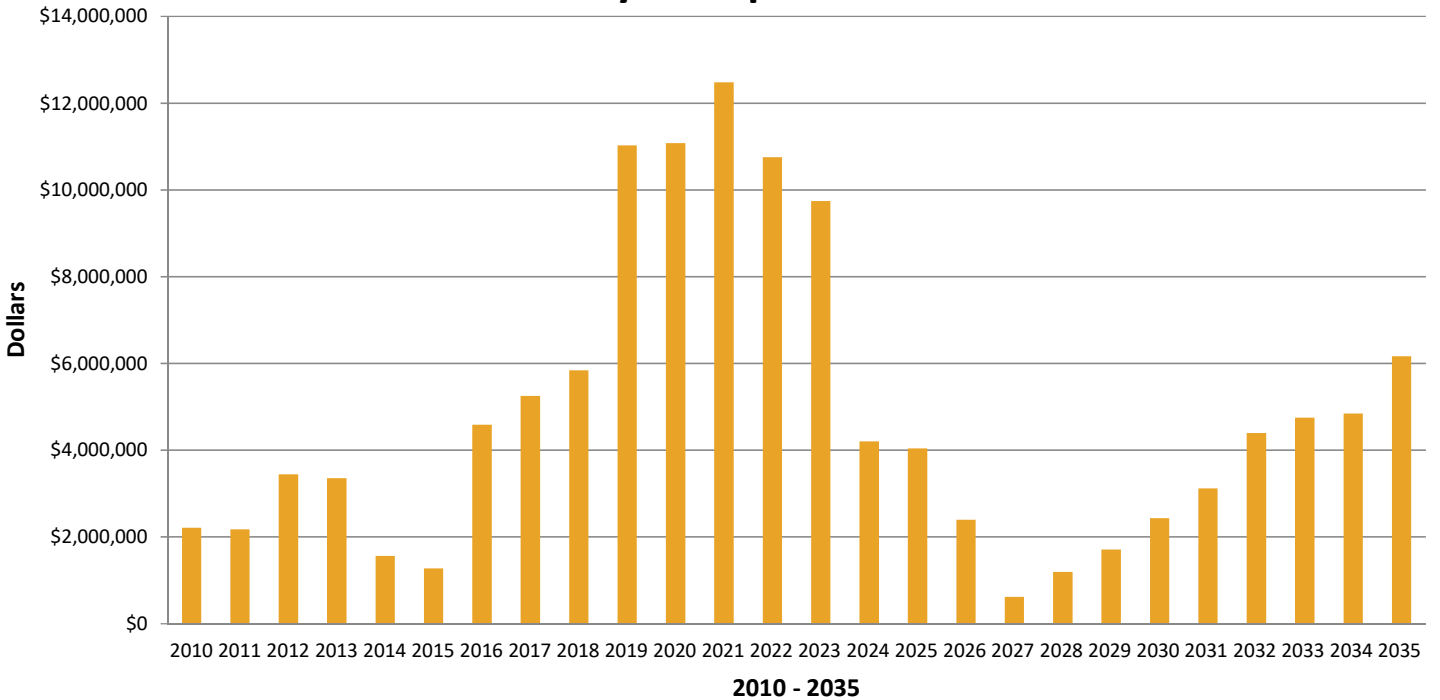
	Balance Projected 01-Jan-27	Contributions From Operating / Other	Contributions From Capital Levy	Contributions From Interest	Transfers Between Reserves	Expenditures From Reserves	Balance Projected 31-Dec-27
CAPITAL RESERVES							
3810 Facilities Reserve	907,229	537,711	0	71,414		1,026,393	489,961
3820 Medical Equipment Reserve	56,613	62,000	350,000	20,049		447,714	40,948
3830 Fleet Reserve	250,007	1,283,065	0	32,597		2,161,968	-596,299
3840 Roads Reserve	693,158	2,180,002	3,250,000	72,659		5,439,222	756,597
3850 Bridges & Culverts Reserve	203,782	522,788	2,300,000	50,522		2,925,488	151,604
3860 Computer Systems Reserve	215,798	214,000	0	22,759	0	253,164	199,393
	\$2,326,587	\$ 4,799,566	\$ 5,900,000	\$ 270,000	\$ -	\$ 12,253,949	\$1,042,204
EARMARKED RESERVES							
3130 County WSIB Reserve	372,375	0	0	7,448		0	379,823
3140 County Employment Reserve	93,658	0	0	1,873		0	95,532
3150 County Levy Stabilization Reserve	67,019	0	0	1,340		0	68,359
3175 Paramedic Community Care Fund	21,164	0	0	423		0	21,587
3190 Assessment Appeals	120,485	0	0	2,410		0	122,895
3234 Winter Maintenance Reserve	0	0	0	0		0	0
3310 EMS Employment Reserve	10,155	0	0	203		0	10,358
3330 EMS WSIB Reserve	371,431	0	0	7,429		0	378,860
3340 EMS Inter-Mun Billing Reserve	401,072	0	0	8,021		0	409,094
3400 Archives Equipment Reserve	132,021	0	0	2,640		0	134,661
3410 Archives General Reserve	57,847	0	0	1,157		0	59,004
3415 Stewardship Program	417	0	0	8		0	426
3420 POA Contingency Reserve	123,822	0	0	2,476		1,252	125,046
3500 Land Division General Reserve	46,627	0	0	933		0	47,560
3600 Planning Photoimagery Reserve	11,758	0	0	235		0	11,993
3700 Huron Perth Health Unit Reserve	76,720	0	0	1,534		24,015	54,239
3800 Official Plan Update Reserve	40,504	20,000	0	810		0	61,314
3900 Archives Special Donation Reserve	3,381	0	0	68	0	2,000	1,449
	\$,950,457	\$ -	\$ -	\$ 36,597	\$ -	\$ 1,252	\$1,982,199
DISCRETIONARY RESERVES							
3100 County General Reserve	225,259	19,582	0	4,505		1,500	247,846
	\$ 225,259	\$ 19,582	\$ -	\$ 4,505		\$ 1,500	\$ 247,846
SUB-TOTAL RESERVES							
	4,502,303	4,819,148	5,900,000	311,102	0	12,256,701	3,272,250
3160 Working Fund	1,167,320	0	0	-40,000		0	1,127,320
	\$1,167,320	\$ -	\$ -	-\$ 40,000		\$ -	\$1,127,320
TOTAL RESERVES 2027							
	5,669,623			\$ 271,102			4,399,570

CONTINUITY OF RESERVES

Continuity of Total Reserves

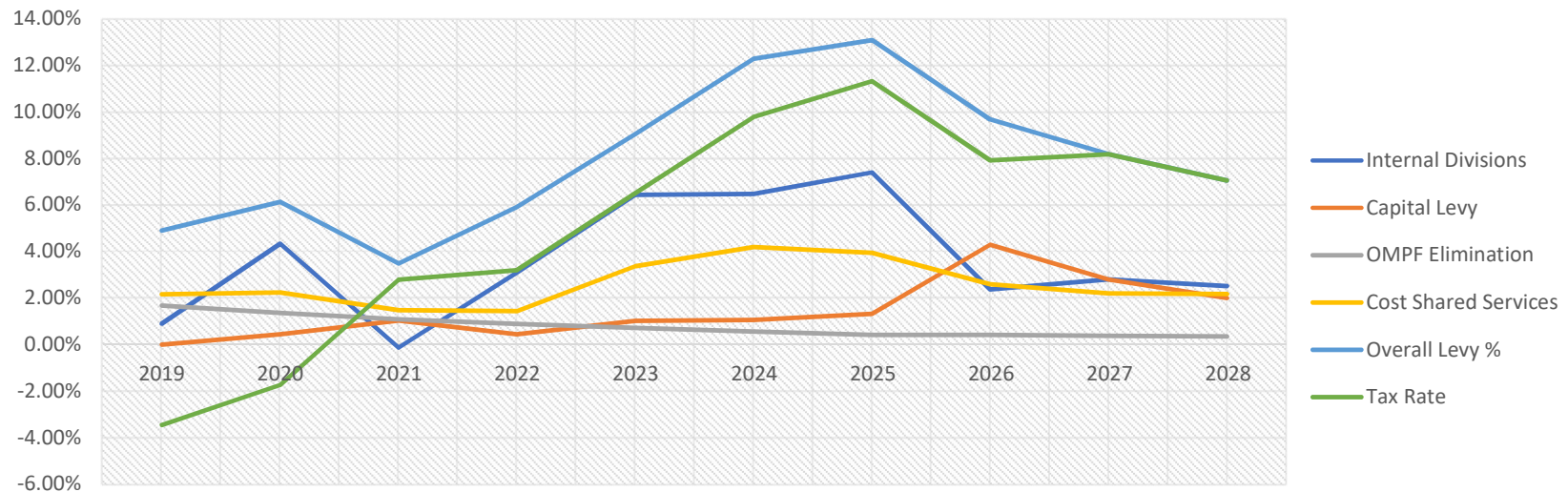


Continuity of Capital Reserves



LEVY PERCENTAGE HISTORY

Year	Internal Divisions	Capital Levy	OMPF Elimination	Cost Shared Services	Overall Levy %	Tax Rate	Total Levy	Levy Change
2019	0.91%	0.00%	1.68%	2.16%	4.91%	-3.46%	15,574,355	728,167
2020	4.34%	0.45%	1.36%	2.25%	6.15%	-1.73%	16,532,813	958,458
2021	-0.13%	1.03%	1.09%	1.48%	3.49%	2.79%	17,109,458	576,645
2022	3.10%	0.44%	0.89%	1.44%	5.92%	3.21%	18,123,056	1,013,598
2023	6.45%	1.02%	0.72%	3.37%	9.06%	6.52%	19,765,573	1,642,517
2024	6.49%	1.06%	0.56%	4.20%	12.31%	9.80%	22,198,354	2,432,781
2025	7.41%	1.33%	0.42%	3.95%	13.11%	11.34%	25,108,751	2,910,397
2026	2.37%	4.30%	0.42%	2.60%	9.69%	7.93%	27,541,916	2,433,165
2027	2.81%	2.80%	0.38%	2.20%	8.19%	8.19%	29,796,324	2,254,408
2028	2.52%	2.01%	0.35%	2.18%	7.06%	7.06%	31,902,103	2,105,779



CAPITAL BUDGET

Technology Services, Bridges,
Roads, Facilities, Fleet,
and Equipment

CAPITAL BUDGET SUMMARY

2026

	2026 Budget	Grants/ Other	Capital Levy	Reserves	Financing	Other Revenue
Fire Radio Equipment Projects						
CF0001 Fire Radio Equipment	\$40,000			\$40,000		
Total Fire Radio Equipment Projects	\$40,000			\$40,000		
Network Equipment Projects						
CN0001 Network Equipment	\$145,000			\$145,000		
Total Network Equipment Projects	\$145,000			\$145,000		
Printer Projects						
CP0001 Printer Replacements	\$3,000			\$3,000		
Total Printer Projects	\$3,000			\$3,000		
Server Projects						
CV0001 Server Replacements	\$15,500			\$15,500		
Total Server Projects	\$15,500			\$15,500		
Software Projects						
CS0001 Software Licensing	\$25,000			\$25,000		
Total Software Projects	\$25,000			\$25,000		
Workstation Projects						
CW0002 EMS Toughbook Replacement	\$54,000			\$54,000		
CW0004 Workstation Replacements	\$16,000			\$16,000		
Total Workstation Projects	\$70,000			\$70,000		
Bridge & Culverts Projects						
BC0024 Structure #107030	\$1,300,000			\$1,300,000		
BC0027 Culvert Replacement 163020	\$300,000			\$300,000		
BC0039 Small Culverts	\$600,000			\$600,000		
Total Bridge & Culverts Projects	\$2,200,000			\$2,200,000		
Road Surface Projects						
RS0016 Road 130	\$425,000			\$425,000		
RS0031 Line 43	\$3,750,000	\$1,391,019		\$2,358,981		
RS0059 Perth Road 135	\$1,000,000	\$537,500		\$462,500		
RS0083 Transportation Master Plan	\$120,000			\$120,000		
Total Road Surface Projects	\$5,295,000	\$1,928,519		\$3,366,481		
Work in Progress						
WP0001 Work In Progress	\$25,000			\$25,000		
WP0003 Work in Progress - Bridges	\$100,000			\$100,000		
Total Work in Progress	\$125,000			\$125,000		
Building Projects						
FB0033 Archives-Capital Maintenance	\$16,500			\$16,500		
FB0034 Courthouse-Capital Maintenance	\$400,000			\$400,000		
FB0035 PS HQ-Capital Maintenance	\$30,000			\$30,000		

FB0036 PS Listowel Base-Capital Maintenance	\$15,000		\$15,000
FB0037 PS Milverton Base-Capital Maintenance	\$10,000		\$10,000
FB0047 Listowel PS Base Replacement	\$50,000		\$50,000
Total Building Projects	\$521,500		\$521,500
Furniture Purchases			
FF0001 Miscellaneous Furniture Replacement	\$24,000		\$24,000
Total Furniture Purchases	\$24,000		\$24,000
Work in Progress			
WP0002 Work In Progress	\$25,000		\$25,000
Total Work in Progress	\$25,000		\$25,000
Class A Maintenance Vehicle			
VA0003 Miscellaneous Equipment Replacement	\$305,000		\$305,000
Total Class A Maintenance Vehicle	\$305,000		\$305,000
Class B Tandem Truck			
VB0001 Tandem/Triaxle Truck Replacement	\$475,000		\$475,000
Total Class B Tandem Truck	\$475,000		\$475,000
Class C Pickup Truck & SUV			
VC0001 PW Pickup Replacement	\$65,000		\$65,000
Total Class C Pickup Truck & SUV	\$65,000		\$65,000
Medical Equipment projects			
EM0004 Replacement of Medical Equipment	\$17,935		\$17,935
EM0005 Bariatric Equipment	\$10,000		\$10,000
EM0006 Pediatric Restraints	\$4,000		\$4,000
EM0014 AED	\$39,000		\$39,000
EM0015 Paramedic Defibrillator	\$200,000		\$200,000
Total Medical Equipment projects	\$270,935		\$270,935
Sub-total	\$9,604,935	\$1,928,519	\$7,676,416
RV0001 Transfers to Capital Reserves		\$5,130,000	(\$5,130,000)
Total		\$5,130,000	(\$5,130,000)
Total	\$9,604,935	\$1,928,519	\$5,130,000
			\$2,546,416

CAPITAL BUDGET SUMMARY

10-YEAR FORECAST

	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	2033 Budget	2034 Budget	2035 Budget
Fire Radio Equipment Projects										
CF0001 Fire Radio Equipment	\$40,000	40,000	40,000	20,000	20,000	40,000	80,000	40,000	110,000	40,000
Total Fire Radio Equipment Projects	\$40,000	40,000	40,000	20,000	20,000	40,000	80,000	40,000	110,000	40,000
Network Equipment Projects										
CN0001 Network Equipment	\$145,000	105,000	52,000	47,000	51,000	25,000	35,000	130,000	52,000	48,000
Total Network Equipment Projects	\$145,000	105,000	52,000	47,000	51,000	25,000	35,000	130,000	52,000	48,000
Printer Projects										
CP0001 Printer Replacements	\$3,000	4,700	3,000	9,000		3,000	3,000	4,700		3,000
Total Printer Projects	\$3,000	4,700	3,000	9,000		3,000	3,000	4,700		3,000
Server Projects										
CV0001 Server Replacements	\$15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Total Server Projects	\$15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Software Projects										
CS0001 Software Licensing	\$25,000	14,000	17,000	18,000	12,000	29,000	12,000	14,000	29,000	22,000
Total Software Projects	\$25,000	14,000	17,000	18,000	12,000	29,000	12,000	14,000	29,000	22,000
Workstation Projects										
CW0002 EMS Toughbook Replacement	\$54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
CW0004 Workstation Replacements	\$16,000	15,000	16,000	16,000	16,000	11,000	16,000	16,000	15,000	16,000
Total Workstation Projects	\$70,000	69,000	70,000	70,000	70,000	65,000	70,000	70,000	69,000	70,000
Bridge & Culverts Projects										
BC0023 Structure #119077		500,000								
BC0024 Structure #107030	\$1,300,000									
BC0027 Culvert Replacement 163020	\$300,000									
BC0028 Bridge & Culvert Rehabilitations							1,100,000	2,000,000	1,500,000	1,600,000
BC0039 Small Culverts	\$600,000	525,000		300,000	200,000	750,000	500,000	400,000	400,000	400,000
BC0065 Structure #020075			3,575,000							
BC0066 Structure #020115				1,800,000						
BC0067 Structure #180121					1,050,000					
BC0068 Structure #180119					400,000					

BC0069 Structure #180132					500,000						
BC0070 Structure #130106						1,220,000					
BC0072 Structure #119054		400,000									
BC0073 Structure #119169		500,000									
BC0074 Structure #151012							500,000				
Total Bridge & Culverts Projects	\$2,200,000	1,925,000	3,575,000	2,100,000	2,150,000	1,970,000	2,100,000	2,400,000	1,900,000	2,000,000	
Road Lighting Projects											
RL0001 Traffic Lights			300,000								
Total Road Lighting Projects			300,000								
Road Surface Projects											
RS0016 Road 130	\$425,000										
RS0017 Line 55				2,400,000							
RS0026 Road 131		850,000									
RS0031 Line 43	\$3,750,000										
RS0033 Line 56					1,275,000						
RS0053 Resurfacing					3,075,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
RS0059 Perth Road 135	\$1,000,000										
RS0067 Perth Line 32					650,000						
RS0068 Perth Road 107			1,200,000								
RS0070 Whalen Line		1,000,000									
RS0071 Perth Road 120A			500,000								
RS0073 Perth Road 119		1,600,000									
RS0074 Perth Road 147		1,300,000									
RS0077 Perth Line 24					1,600,000						
RS0080 Perth Road 163			3,750,000								
RS0081 Perth Road 180					1,700,000						
RS0082 Perth Line 93		350,000									
RS0083 Transportation Master Plan	\$120,000										
Total Road Surface Projects	\$5,295,000	5,100,000	5,450,000	5,700,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Work in Progress											
WP0001 Work In Progress	\$25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
WP0003 Work in Progress - Bridges	\$100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Work in Progress	\$125,000	125,000	125,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Building Projects											
FB0033 Archives-Capital Maintenance	\$16,500				17,500			50,000			
FB0034 Courthouse-Capital Maintenance	\$400,000	50,000	50,000	25,000	50,000	25,000	130,000	150,000	150,000	100,000	
FB0035 PS HQ-Capital Maintenance	\$30,000	17,000	16,500	7,700	5,000	41,000	30,000	50,000	50,000	50,000	
FB0036 PS Listowel Base-Capital Maintenance	\$15,000			35,000	26,500	5,000	11,000	25,000	25,000		

FB0037 PS Milverton Base-Capital Maintenance	\$10,000	29,000		18,000		35,000	8,500			
FB0038 PS Mitchell Base-Capital Maintenance				37,000	31,000	47,500	9,000	10,000		
FB0039 PS St. Marys Base-Capital Maintenance		48,000	12,000	20,000	6,000	35,000	25,000	15,000	15,000	
FB0040 PW Milverton-Capital Maintenance				3,000	3,000	30,000	15,000		15,000	
FB0041 PW Mitchell-Capital Maintenance		29,500	35,000	15,000		8,000			10,000	45,000
FB0042 PW Stratford-Capital Maintenance			20,000	20,500	7,500	7,500	7,500		7,500	50,000
FB0047 Listowel PS Base Replacement	\$50,000									
FB0048 Facilities Condition Assessment		75,000								
Total Building Projects	\$521,500	248,500	133,500	181,200	146,500	234,000	236,000	300,000	272,500	245,000
Furniture Purchases										
FF0001 Miscellaneous Furniture Replacement	\$24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Total Furniture Purchases	\$24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Work in Progress										
WP0002 Work In Progress	\$25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Work in Progress	\$25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Class A Maintenance Vehicle										
VA0002 Annual Fleet Replacements		150,000	150,000							
VA0003 Miscellaneous Equipment Replacement	\$305,000									
Total Class A Maintenance Vehicle	\$305,000	150,000	150,000							
Class B Tandem Truck										
VB0001 Tandem/Triaxle Truck Replacement	\$475,000	475,000	460,000	465,000	465,000	475,000	475,000	475,000	480,000	480,000
Total Class B Tandem Truck	\$475,000	475,000	460,000	465,000	465,000	475,000	475,000	475,000	480,000	480,000
Class C Pickup Truck & SUV										
VC0001 PW Pickup Replacement	\$65,000	65,000	125,000	70,000	130,000	75,000	75,000	50,000	75,000	75,000
VC0002 EMS Pickup Trucks			155,000			155,000			155,000	
Total Class C Pickup Truck & SUV	\$65,000	65,000	280,000	70,000	130,000	230,000	75,000	50,000	230,000	75,000
Class D Ambulance										
VD0002 Annual Ambulance Replacements		1,410,000		655,000	655,000	982,500	327,500		1,310,000	
Total Class D Ambulance		1,410,000		655,000	655,000	982,500	327,500		1,310,000	
Medical Equipment projects										
EM0004 Replacement of Medical Equipment	\$17,935	17,935	17,935	17,935	87,935	17,935	17,935	17,935	17,935	17,935
EM0005 Bariatric Equipment	\$10,000				10,000				10,000	
EM0006 Pediatric Restraints	\$4,000	4,000								4,000

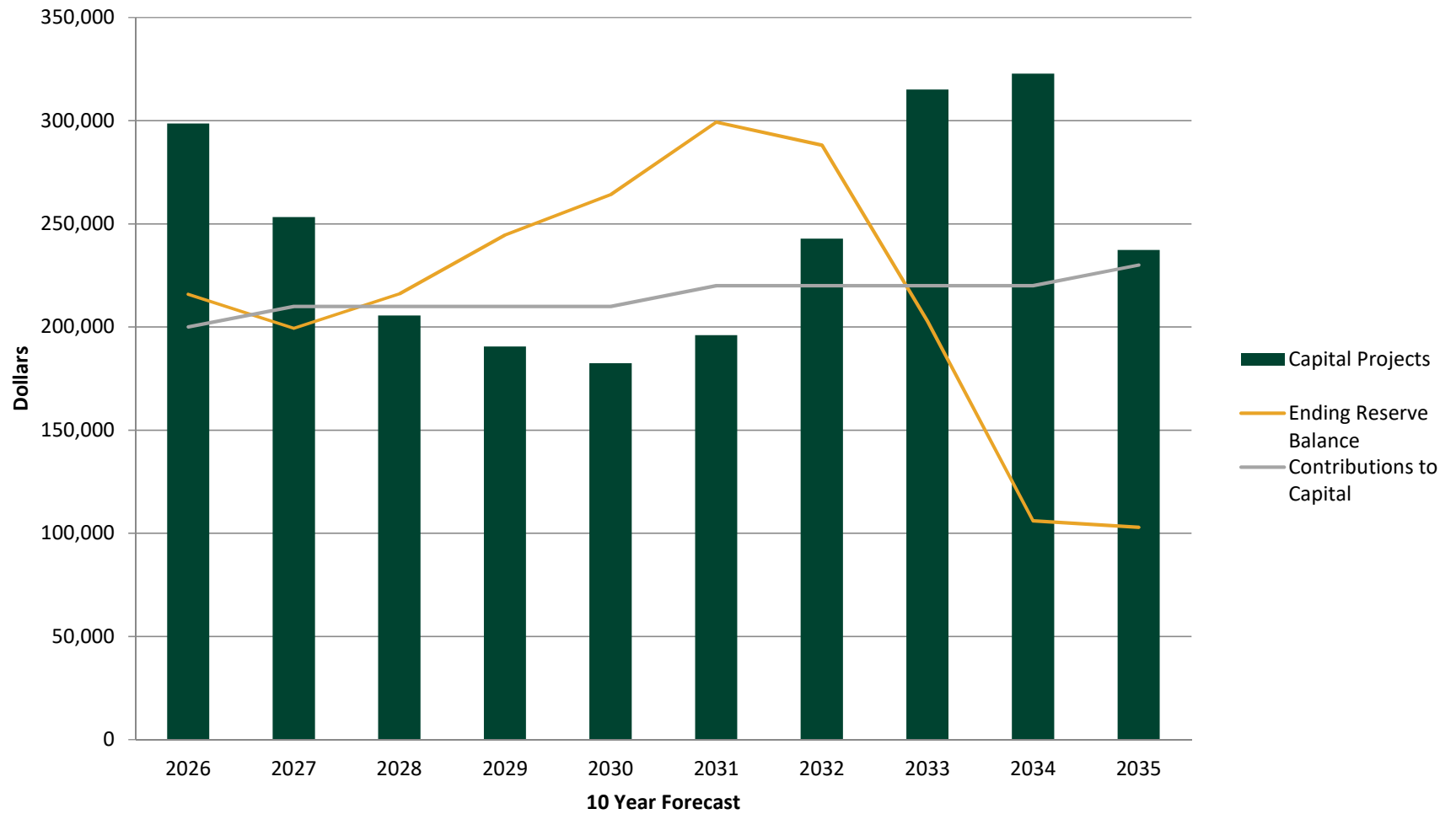
EM0009 Defibrillator/CPR Equipment					165,000					400,000
EM0010 Stair Chair					80,000					
EM0011 Powerload Stretcher		178,000		90,000	133,500	133,500	44,500		178,000	
EM0014 AED	\$39,000	39,000	39,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
EM0015 Paramedic Defibrillator	\$200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
EM0017 MCI Trailer Equipment					140,000					
Total Medical Equipment projects	\$270,935	438,935	256,935	327,935	836,435	371,435	282,435	237,935	425,935	641,935
RV0001 Transfers to Capital Reserves										
Total										
Total Asset Classes	\$9,604,935	10,234,635	10,976,935	9,802,635	9,675,435	9,564,435	8,835,435	8,861,135	10,017,935	8,764,435

10-YEAR RESERVE CONTINUITY SCHEDULE

COMPUTER SYSTEMS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	299,259	215,798	199,393	216,060	244,607	264,200	299,270	288,091	202,742	106,020
TRANSFERS IN:										
Contributions from Capital Levy - Current	0	37,366	6,086	0	0	0	0	26,882	120,034	131,207
Contributions from Capital Levy - Future	200,000	172,634	203,914	210,000	210,000	220,000	220,000	193,118	99,966	98,793
Total Contributions from Capital Levy	200,000	210,000	210,000	210,000	210,000	220,000	220,000	220,000	220,000	230,000
Grants and Subsidies - Provincial	4,000	4,000	4,000							
Transfer from Modernization Grant Reserve										
Transfer from Archives Equipment Reserve										
Total Contributions To Reserves	204,000	214,000	214,000	210,000	210,000	220,000	220,000	220,000	220,000	230,000
Total Available for Current Projects	503,259	429,798	413,393	426,060	454,607	484,200	519,270	508,091	422,742	336,020
CAPITAL PROJECT COMMITMENTS:										
CF0001 Fire Radio Equipment	40,000	40,000	40,000	20,000	20,000	40,000	80,000	40,000	110,000	40,000
CN0001 Network Equipment	145,000	105,000	52,000	47,000	51,000	25,000	35,000	130,000	52,000	48,000
CP0001 Printer Replacements	3,000	4,700	3,000	9,000	3,000	3,000	3,000	4,700	3,000	3,000
CS0001 Software Licensing	25,000	14,000	17,000	18,000	12,000	29,000	12,000	14,000	29,000	22,000
CV0001 Server Replacements	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
CW0002 EMS Toughbook Replacement	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
CW0004 Workstation Replacements	16,000	15,000	16,000	16,000	16,000	11,000	16,000	16,000	15,000	16,000
<i>Inflation Adjustment</i>		4,964	7,979	10,985	13,884	18,478	27,196	40,774	47,276	38,727
Total Commitments To Capital Projects	298,500	253,164	205,479	190,485	182,384	195,978	242,696	314,974	322,776	237,227
TRANSFERS OUT:										
Transfers to Operating budget					18,000					
Transfers to Other Reserves										
Total Expenditures Against Reserves	298,500	253,164	205,479	190,485	200,384	195,978	242,696	314,974	322,776	237,227
Closing Balance Before Interest	204,759	176,634	207,914	235,575	254,223	288,222	276,574	193,118	99,966	98,793
Interest Income	11,039	22,759	8,146	9,033	9,977	11,048	11,517	9,624	6,054	4,096
Closing Reserve Balance	215,798	199,393	216,060	244,607	264,200	299,270	288,091	202,742	106,020	102,889

COMPUTER SYSTEMS CAPITAL RESERVE



CAPITAL PROJECTS

TECHNOLOGY SERVICES | CF0001 Fire Radio Equipment

PROJECT DESCRIPTION

New equipment will be purchased to replace aging and incompatible equipment providing substantially improved system stability, redundancy and resiliency.

PROJECT JUSTIFICATION

The County is currently responsible for the capital maintenance and replacement of the fire radio communication equipment infrastructure that enables the County fire departments to communicate. The infrastructure equipment is located throughout the county at several radio tower sites including Stratford, St.Marys, Mitchell, Milverton, and Listowel. Efforts have been made to identify and plan for major equipment replacements but these schedules can be impacted by exposure to severe weather conditions experienced in the County.

The equipment identified for purchase or replacement will ensure the system meets required design specifications and continued service levels. New equipment purchases are planned to improve the systems overall stability, reliability and redundancy.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	470,000	40,000	40,000	40,000	20,000	20,000	310,000
	470,000	40,000	40,000	40,000	20,000	20,000	310,000
Expenditures Total	470,000	40,000	40,000	40,000	20,000	20,000	310,000
Funding							
Reserves							
Computer Systems Reserve	470,000	40,000	40,000	40,000	20,000	20,000	310,000
	470,000	40,000	40,000	40,000	20,000	20,000	310,000
Funding Total	470,000	40,000	40,000	40,000	20,000	20,000	310,000

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CN0001 Network Equipment

PROJECT DESCRIPTION

Network class equipment will be purchased to meet new operational or service requirements and to replace existing equipment past its useful life (as defined by the current Asset Management policy).

PROJECT JUSTIFICATION

Network equipment planned for purchase includes network switches, a microfilm scanner for the Archives, wireless access points, and audio- video equipment for Council Chambers. The average age of the equipment to be replaced is over 8 years.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	690,000	145,000	105,000	52,000	47,000	51,000	290,000
	690,000	145,000	105,000	52,000	47,000	51,000	290,000
Expenditures Total	690,000	145,000	105,000	52,000	47,000	51,000	290,000
Funding							
Reserves							
Computer Systems Reserve	690,000	145,000	105,000	52,000	47,000	51,000	290,000
	690,000	145,000	105,000	52,000	47,000	51,000	290,000
Funding Total	690,000	145,000	105,000	52,000	47,000	51,000	290,000

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CP0001 Printer Replacements

PROJECT DESCRIPTION

Printing devices will be purchased to replace those beyond their useful life threshold as defined by the current Asset Management policy.

PROJECT JUSTIFICATION

Extending printing devices past their useful life threshold will often result in additional hardware failures that require extra effort, time and costs to maintain and support.

The average age of the printers identified for replacement is over 7 years.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	33,400	3,000	4,700	3,000	9,000		13,700
	33,400	3,000	4,700	3,000	9,000		13,700
Expenditures Total	33,400	3,000	4,700	3,000	9,000		13,700
Funding							
Reserves							
Computer Systems Reserve	33,400	3,000	4,700	3,000	9,000		13,700
	33,400	3,000	4,700	3,000	9,000		13,700
Funding Total	33,400	3,000	4,700	3,000	9,000		13,700

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CS0001 Software Licensing

PROJECT DESCRIPTION

Software licenses will be purchased to replace those beyond the useful life threshold, to reflect current usage levels and to meet new service level requirements.

PROJECT JUSTIFICATION

The County must ensure that its license inventory matches the current level of software usage in order to remain in legal compliance. Keeping software and the licensing up to date enables staff to benefit from enhanced features, the latest security patches and features and improved performance for their devices.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	192,000	25,000	14,000	17,000	18,000	12,000	106,000
	192,000	25,000	14,000	17,000	18,000	12,000	106,000
Expenditures Total	192,000	25,000	14,000	17,000	18,000	12,000	106,000
Funding							
Reserves							
Computer Systems Reserve	192,000	25,000	14,000	17,000	18,000	12,000	106,000
	192,000	25,000	14,000	17,000	18,000	12,000	106,000
Funding Total	192,000	25,000	14,000	17,000	18,000	12,000	106,000

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CV0001 Server Replacements

PROJECT DESCRIPTION

Server class computers will be purchased to replace those beyond the useful life threshold as defined in the current Asset Management policy or to meet new operational or service requirements.

PROJECT JUSTIFICATION

Server hardware is a vital component of our digital system, providing access to the applications and data staff rely on to provide services to the public. Server hardware must be reliable and capable to meet service levels (warranty, reliability, and responsiveness) expected and required by County staff.

The manufacturer service warranty of the one server to be replaced will expire in 2026.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	155,000	15,500	15,500	15,500	15,500	15,500	77,500
	155,000	15,500	15,500	15,500	15,500	15,500	77,500
Expenditures Total	155,000	15,500	15,500	15,500	15,500	15,500	77,500
Funding							
Reserves							
Computer Systems Reserve	155,000	15,500	15,500	15,500	15,500	15,500	77,500
	155,000	15,500	15,500	15,500	15,500	15,500	77,500
Funding Total	155,000	15,500	15,500	15,500	15,500	15,500	77,500

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CW0002 EMS Toughbook

Replacement

PROJECT DESCRIPTION

Rugged laptops used by Paramedic Services in the ambulances and response vehicles will be purchased to replace those of the fleet beyond the useful life threshold.

PROJECT JUSTIFICATION

Maintaining reliable and capable computers in Paramedic response vehicles plays an important role in ensuring Paramedic Services staff provide the best level of service possible.

The rugged laptops used are specifically built to withstand exposure to harsh environments and impacts that can be faced during emergency calls.

The fleet of rugged laptops has increased in part due to the introduction of the Mobile Integrated Health service and the new requirements for additional devices in the ambulances.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	540,000	54,000	54,000	54,000	54,000	54,000	270,000
	540,000	54,000	54,000	54,000	54,000	54,000	270,000
Expenditures Total	540,000	54,000	54,000	54,000	54,000	54,000	270,000
Funding							
Reserves							
Computer Systems Reserve	540,000	54,000	54,000	54,000	54,000	54,000	270,000
	540,000	54,000	54,000	54,000	54,000	54,000	270,000
Funding Total	540,000	54,000	54,000	54,000	54,000	54,000	270,000

CAPITAL PROJECTS

TECHNOLOGY SERVICES | CW0004 Workstation Replacements

PROJECT DESCRIPTION

Desktop computers will be purchased to replace those beyond the useful life threshold as defined in the current Asset Management policy or to meet new organizational staffing requirements.

PROJECT JUSTIFICATION

Computers are critical to the day-to-day productivity of staff and the services they provide to the public. Computer hardware has a limited lifespan and must remain reliable and capable so staff can meet service levels expected by the public.

The average age of the computers identified for replacement is over 7 years.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	153,000	16,000	15,000	16,000	16,000	16,000	74,000
	153,000	16,000	15,000	16,000	16,000	16,000	74,000
Expenditures Total	153,000	16,000	15,000	16,000	16,000	16,000	74,000
Funding							
Reserves							
Computer Systems Reserve	153,000	16,000	15,000	16,000	16,000	16,000	74,000
	153,000	16,000	15,000	16,000	16,000	16,000	74,000
Funding Total	153,000	16,000	15,000	16,000	16,000	16,000	74,000

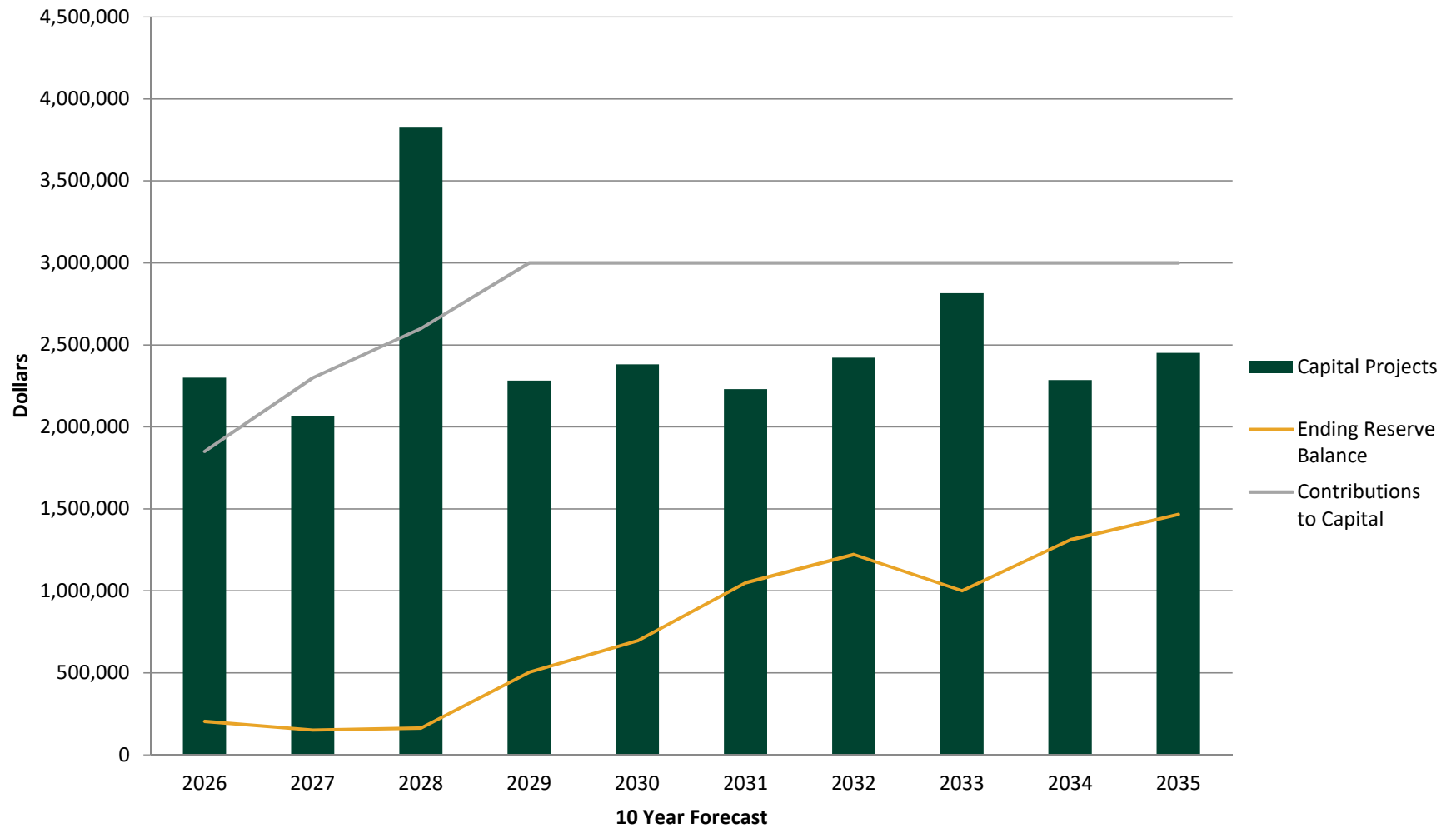
10-YEAR RESERVE CONTINUITY SCHEDULE

BRIDGES & CULVERTS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	1,037,852	203,782	151,604	163,607	502,514	694,709	1,048,609	1,221,797	1,001,068	1,311,798
TRANSFERS IN:										
Contributions from Capital Levy - Current	1,697,902	2,198,918	2,442,574	2,567,973	2,328,766	1,985,573	1,822,721	2,042,518	1,733,552	1,588,157
Contributions from Capital Levy - Future	152,098	101,082	157,426	432,027	671,234	1,014,427	1,177,279	957,482	1,266,448	1,411,843
Total Contributions from Capital Levy	1,850,000	2,300,000	2,600,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Grants and Subsidies - Municipal										
Regional Roads Revenue - City of Stratford	423,722	522,788	590,001	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Total Contributions To Reserves	2,273,722	2,822,788	3,190,001	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Debt Financing Proceeds			1,500,000							
Total Available for Current Projects	3,311,574	3,026,570	4,841,605	3,763,607	4,102,514	4,294,709	4,648,609	4,821,797	4,601,068	4,911,798
CAPITAL PROJECT COMMITMENTS:										
BC0023 Structure #119077		500,000								
BC0024 Structure #107030	1,300,000									
BC0027 Culvert Replacement 163020	300,000									
BC0028 Bridge & Culvert Rehabilitations							1,100,000	2,000,000	1,500,000	1,600,000
BC0039 Small Culverts	600,000	525,000		300,000	200,000	750,000	500,000	400,000	400,000	400,000
BC0065 Structure #020075			3,575,000							
BC0066 Structure #020115				1,800,000						
BC0068 Structure #180121					1,050,000					
BC0068 Structure #180119					400,000					
BC0069 Structure #180132					500,000					
BC0070 Structure #130106						1,220,000				
BC0072 Structure #119054		400,000								
BC0073 Structure #119169		500,000								
BC0074 Structure #151012							500,000			
WP0003 Work in Progress - Bridges	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Inflation Adjustment		40,500	148,470	131,580	181,280	210,282	271,330	364,315	334,620	399,955
Total Commitments To Capital Projects	2,300,000	2,065,500	3,823,470	2,281,580	2,381,280	2,230,282	2,421,330	2,814,315	2,284,620	2,449,955
TRANSFERS OUT:										
Transfers to Operating budget	859,476	859,988	860,709	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Financing Repayments				150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures Against Reserves	3,159,476	2,925,488	4,684,179	3,331,580	3,431,280	3,280,282	3,471,330	3,864,315	3,334,620	3,499,955
Closing Balance Before Interest	152,098	101,082	157,426	432,027	671,234	1,014,427	1,177,279	957,482	1,266,448	1,411,843
Interest Income	51,684	50,522	6,181	70,487	23,475	34,183	44,518	43,586	45,350	54,473
Closing Reserve Balance	203,782	151,604	163,607	502,514	694,709	1,048,609	1,221,797	1,001,068	1,311,798	1,466,316

CAPITAL RESERVE

BRIDGES & CULVERTS



CAPITAL PROJECTS

BRIDGES & CULVERTS | BC0024 Structure #107030

PROJECT DESCRIPTION

Culvert Replacement - Structure No. 107030 Perth Road 107

PROJECT JUSTIFICATION

Structure 107030 is located on Perth Road 107 south of Shakespeare, between the CN Rail Line and Perth Line 33. The culvert spans the Shakespeare Municipal Drain and was originally constructed in 1950. The structure is a 3.7 m span articulated frame concrete culvert on a bent alignment with a length of approximately 31m. Both ends of the structure have been extended during its service life. The structures concrete is predominantly in fair condition. However, the connection between the extensions and alignment changes are in poor condition. The footings are exposed, but they have been re-faced and a concrete base slab has been installed. The retaining walls are in poor condition.

The structure has an overall OSIM condition rating of 52 (out of 100) and recommendations for its replacement within a 1- to 5- year have been included in the 2021, 2023 and 2025 iterations of the County's OSIM inspection reports. Additional structural inspections provided recommendations for its replacement and were consistent with the OSIM recommendations.

Perth Road 107 where the structure exists, is a Class 2 road carrying approximately 6000 VPD (2023), the replacement structure will be that of a pre-cast concrete structure of similar size; exact replacement details will be determined through detailed design and hydrology assessment. Construction preference will be to maintain for one lane of traffic by staging all construction works. Construction could take 6 to 8 weeks to complete with staged construction, however, staging construction will eliminate the need to detour traffic. Perth Road 107 is forecasted for capital improvements in year 2028 and this structure should be addressed in advanced of the forecasted road improvements.

The structure is located within an area regulated by the Upper Thames River Conservation Authority and there will be an in-water construction timing window between July 15th and March 15th, approvals from both the UTRCA and DFO will be required for the proposed work.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	65,000	65,000					
Contractor	1,235,000	1,235,000					
Expenditures Total	1,300,000	1,300,000					
Funding							
Reserves							
Bridges & Culverts Reserve	1,300,000	1,300,000					
Funding Total	1,300,000	1,300,000					

PHOTOS



CAPITAL PROJECTS

BRIDGES & CULVERTS | BC0027 Culvert Replacement 163020

PROJECT DESCRIPTION

Culvert Replacement - Structure No. 163020 Perth Road 163

PROJECT JUSTIFICATION

Structure 163020 is located on Perth Road 163 approximately 150m north of Perth Line 8. The culvert spans the Burnett Municipal Drain and was originally constructed in the 1970's. The structure is a 3.4 m span multi- plate arch on a sharp skew having a length of approximately 28.1 m. Spring line cracking exists on the north side of the structure and the top of the structure has severely deflected, many multi-plated bolts have disintegrated, and some bolts have nearly pulled through the steel walls.

The structure has an overall OSIM condition rating of 40 (out of 100) and recommendations for its replacement within a 1- to 2- year have been included in the 2025 iterations of the County's OSIM inspection reports. Additional structural inspections provided similar recommendations for its replacement and have noted prioritization of its replacement or to provide alternative remedial efforts (reinforcement) until its replacement can be completed.

Design work for this replacement is completed and includes a proposed replacement structure type of an elliptical corrugated steel culvert. The structure is located within an area regulated by the Upper Thames River Conservation Authority and there will be an in-water construction timing window between July 15th and March 15th, approvals from both the UTRCA and DFO have been acquired for this project.

Construction is anticipated to require 3-weeks for completion and will require a full road closure to accommodate the required works. Timing and detour will be dependent on the MTO's work at the intersection of Highway 23 and Perth Line 20.

A design to reinforce this structure has been completed as a contingency and can be constructed without the need for a road closure if replacement is unable to proceed due to local detour routes and area construction. Reinforcement would provide short- term remediation, providing an additional 5-years or so of service life.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	300,000	300,000					
	300,000	300,000					
Expenditures Total	300,000	300,000					
Funding							
Reserves							
Bridges & Culverts Reserve	300,000	300,000					
	300,000	300,000					
Funding Total	300,000	300,000					

PHOTOS



CAPITAL PROJECTS

BRIDGES & CULVERTS | BC0039 Small Culverts

PROJECT DESCRIPTION

Small Diameter Culvert Replacements.

PROJECT JUSTIFICATION

Budget allocation for the replacement of road crossing culverts with spans less than 3.0m which have not been identified separately as an individual asset. Structures with a span of less than 3.0 metres are not considered under the bridge code and do not require an OSIM inspection; these structures are typically not identified as individual assets within the County asset inventory, they are initially accounted for within the road base inventory. As these assets are replaced they are integrated into the inventory as their own asset. 2026 Small Culvert Replacements includes budget allocation for the following projects which are designed or undergoing design:

The following two culvert structures are being proposed for replacement:

- **Scariglia Municipal Drain, Perth Road 120A** – project is proceeding through the Municipal Drainage Act. and includes the replacement of an existing 1.2m diameter culvert within the road allowance of Perth Road 120A.
- **Perth Road 139 (near Prospect Hill Campground)** – badly deflected CSP culvert ends (1.5m to 1.65m diameter) on concrete/stone box culvert structure. CSP ends require replacement and barrel of box structure requires maintenance and remediation. East end of structure has effectively failed.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	4,075,000	600,000	525,000		300,000	200,000	2,450,000
	4,075,000	600,000	525,000		300,000	200,000	2,450,000
Expenditures Total	4,075,000	600,000	525,000		300,000	200,000	2,450,000
Funding							
Reserves							
Bridges & Culverts Reserve	4,075,000	600,000	525,000		300,000	200,000	2,450,000
	4,075,000	600,000	525,000		300,000	200,000	2,450,000
Funding Total	4,075,000	600,000	525,000		300,000	200,000	2,450,000

CAPITAL PROJECTS

BRIDGES & CULVERTS | WP0003 Work in Progress - Bridges

PROJECT DESCRIPTION

Work in Progress – Bridges

PROJECT JUSTIFICATION

Work In Progress is used for future capital projects for which the specifics are unknown at budget time. The budget amount includes funds for engineering, and for County staff to perform work on projects prior to them becoming capital assets.

In 2026 design work will be undertaken for the future work identified on structures on Perth Line 20, particularly for Structure No. 020075 (Hotson Bridge) and Structure No. 020115 (Smith Bridge) both of which have been identified for replacement or major rehabilitation in years 2028 & 2029. Preliminary design and study work is required in order to understand construction options and this work for major capital bridge structure work needs to start well in advance of the forecasted construction year.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	650,000	100,000	100,000	100,000	50,000	50,000	250,000
	650,000	100,000	100,000	100,000	50,000	50,000	250,000
Expenditures Total	650,000	100,000	100,000	100,000	50,000	50,000	250,000
Funding							
Reserves							
Bridges & Culverts Reserve	650,000	100,000	100,000	100,000	50,000	50,000	250,000
	650,000	100,000	100,000	100,000	50,000	50,000	250,000
Funding Total	650,000	100,000	100,000	100,000	50,000	50,000	250,000

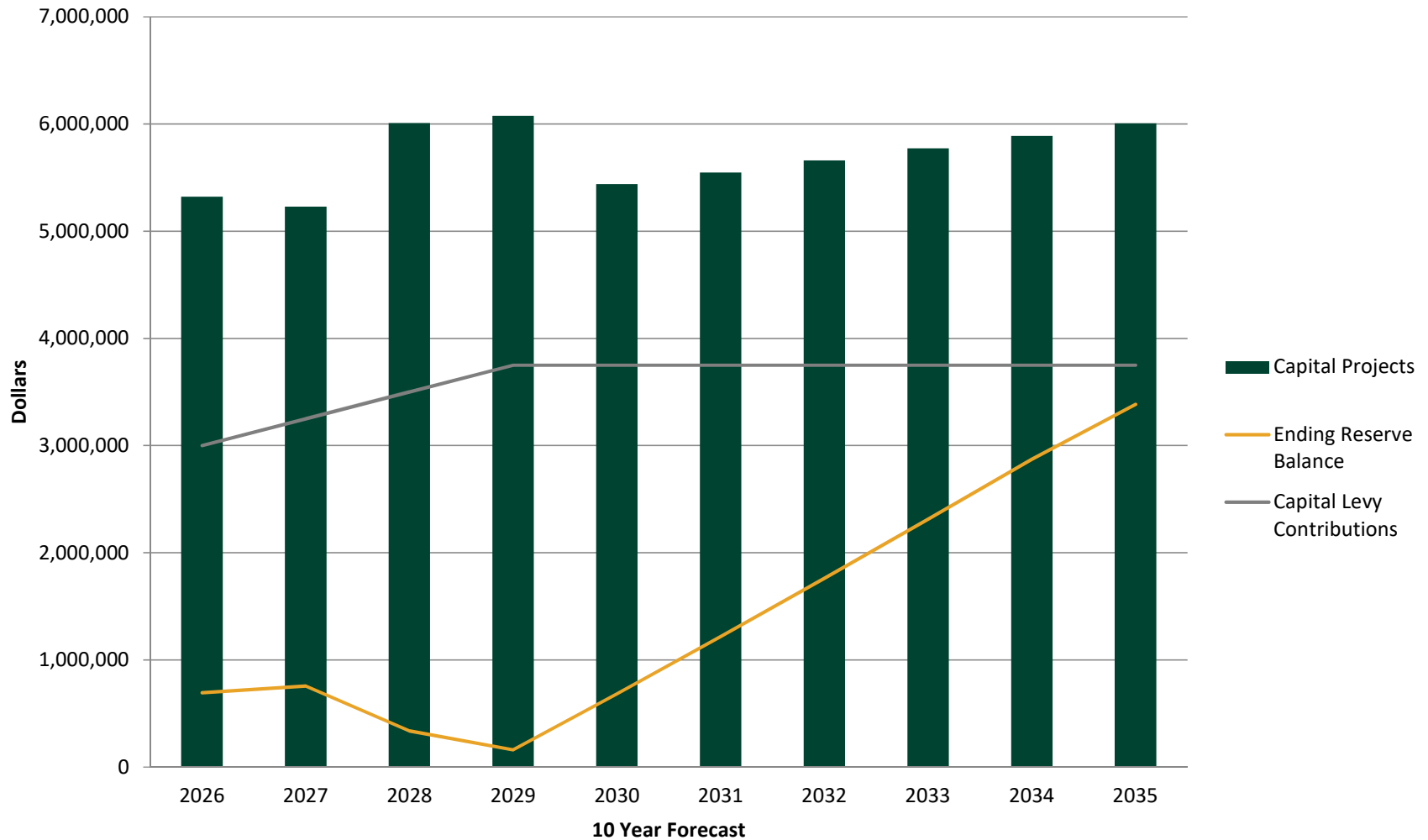
10-YEAR RESERVE CONTINUITY SCHEDULE

ROADS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	891,163	693,158	756,597	337,138	161,218	683,378	1,217,202	1,761,105	2,313,441	2,872,496
TRANSFERS IN:										
Contributions from Capital Levy - Current	2,404,113	2,566,062	3,184,308	3,599,822	3,083,182	2,570,064	2,047,293	1,516,452	979,189	488,221
Contributions from Capital Levy - Future	595,887	683,938	315,692	150,178	666,818	1,179,936	1,702,707	2,233,548	2,770,811	3,261,779
Total Contributions from Capital Levy	3,000,000	3,250,000	3,500,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Grants and Subsidies - Federal	1,341,019	1,341,019	1,394,660	1,394,660	1,394,660	1,394,660	1,394,660	1,394,660	1,394,660	1,394,660
Grants and Subsidies - Provincial	537,500	483,750	483,750	483,750	500,000	550,000	600,000	650,000	700,000	700,000
Grants and Subsidies - Municipal	50,000									
Other Revenue										
Regional Roads Revenue - City of Stratford	303,398	355,233	405,307	460,000	500,000	550,000	600,000	650,000	700,000	750,000
Total Contributions To Reserves	5,231,917	5,430,002	5,783,717	6,088,410	6,144,660	6,244,660	6,344,660	6,444,660	6,544,660	6,594,660
Total Available for Current Projects	6,123,080	6,123,160	6,540,314	6,425,548	6,305,878	6,928,038	7,561,862	8,205,765	8,858,101	9,467,156
CAPITAL PROJECT COMMITMENTS:										
RL0001 Traffic Lights			300,000							
RS0016 Road 130	425,000									
RS0017 Line 55				2,400,000						
RS0026 Road 131		850,000								
RS0031 Line 43	3,750,000									
RS0033 Line 56					1,275,000					
RS0053 Resurfacing					3,075,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
RS0059 Perth Road 135	1,000,000									
RS0067 Perth Line 32					650,000					
RS0068 Perth Road 107			1,200,000							
RS0070 Whalen Line		1,000,000								
RS0071 Perth Road 120A			500,000							
RS0073 Perth Road 119		1,600,000								
RS0074 Perth Road 147		1,300,000								
RS0077 Perth Line 24				1,600,000						
RS0079 Perth Line 26										
RS0080 Perth Road 163			3,750,000							
RS0081 Perth Road 180				1,700,000						
RS0082 Perth Line 93		350,000								
RS0083 Transportation Master Plan	120,000									
WP0001 Work in Progress	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<i>Inflation Adjustment</i>		102,500	233,310	350,370	414,060	523,103	634,155	747,218	862,290	980,378
Total Commitments To Capital Projects	5,320,000	5,227,500	6,008,310	6,075,370	5,439,060	5,548,103	5,659,155	5,772,218	5,887,290	6,005,378
TRANSFERS OUT:										
Transfers to Operating budget	207,193	211,722	216,312	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfers to Other Reserves										
Total Expenditures Against Reserves	5,527,193	5,439,222	6,224,622	6,275,370	5,639,060	5,748,103	5,859,155	5,972,218	6,087,290	6,205,378
Closing Balance Before Interest	595,887	683,938	315,692	150,178	666,818	1,179,936	1,702,707	2,233,548	2,770,811	3,261,779
Interest Income	97,271	72,659	21,446	11,040	16,561	37,266	58,398	79,893	101,685	122,685
Closing Reserve Balance	693,158	756,597	337,138	161,218	683,378	1,217,202	1,761,105	2,313,441	2,872,496	3,384,464

CAPITAL RESERVE

ROADS



CAPITAL PROJECTS

ROADS | RS0016 Road 130

PROJECT DESCRIPTION

Perth Road 130 Rehabilitation – Perth Line 32 to Sebringville - Rehabilitation of Perth Road 130 from Perth Line 32 to Sebringville, a project length of approximately 2km. Construction scope to include recycling and resurfacing of the existing asphalt platform, sign and tree maintenance and granular shoulder placement through the rural cross-section. Through the urban cross-section portion of Sebringville the construction scope will include full- and partial-depth milling of the existing asphalt surface, curb section replacement and asphalt resurfacing.

PROJECT JUSTIFICATION

Perth Road 130 is orientated in a north/south direction and is considered a Class 3 roadway under O.Reg. 239/02 with an Annual Average Daily Traffic (AADT) volume which exceeds 4000 vehicles (2023 data). The road section within the project limits was assessed and assigned condition ratings most recently in 2024. Its 2024 Pavement Condition Index (PCI) ratings is 26 which equates to an assessment rating of poor condition. The assessment evaluated the existing road surface which is noted to have frequent non-structural thermal/transverse cracking and repeated age-related distresses and wearing. Fatigue cracking exists in many forms in localized areas throughout; alligator, edge cracking, and wheel path deformation are worsening notably as the condition deteriorates over time.

This road section was last reconstructed in 2001. In 2025 a culvert structure was replaced within this road section as well as improvements to the rail crossing within the same section. The remaining capital work will address the road surface through this section.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	406,043	406,043					
Labour	18,957	18,957					
	425,000	425,000					
Expenditures Total	425,000	425,000					
Funding							
Reserves							
Roads Reserve	425,000	425,000					
	425,000	425,000					
Funding Total	425,000	425,000					

PHOTOS



CAPITAL PROJECTS

ROADS | RS0031 Line 43

PROJECT DESCRIPTION

Perth Line 43 Rehabilitation – Perth Road 119 to Waterloo Region Boundary - Rehabilitation of Perth Line 43 from Perth Road 119 to Waterloo Region Boundary, a project length of approximately 15km. Construction scope to include small diameter culvert rehabilitations, drainage improvements, Cold-in-place recycling and resurfacing of the existing asphalt platform, sign and tree maintenance and granular shoulder placement through the rural cross-section and a small portion of curb and gutter in Amulree.

PROJECT JUSTIFICATION

Perth Line 43 is orientated in an east/west direction and is considered a Class 3 roadway under O.Reg. 239/02 with an Annual Average Daily Traffic (AADT) volume of approximately 3200 vehicles (2023 data). The road sections within the project limits were assessed and assigned condition ratings most recently in 2024. Pavement Condition Index (PCI) ratings ranged from 30 to 55 with the majority of the road sections being assessed a poor condition rating. The assessment evaluated the existing road surface which is noted to have frequent non-structural thermal/transverse cracking and repeated age-related distresses and wearing. Fatigue cracking exists in many forms in localized areas throughout; alligator, edge cracking, and wheel path deformation are worsening notably as the condition deteriorates over time. Extensive thermal cracking contributes to a rough driving surface for the majority of the road. The road has structural inadequacies and is deficient in terms of its pavement thicknesses. Perth Line 43 west of Amulree was last reconstructed in 2002 and the east section was last reconstructed in 2005.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	3,707,132	3,707,132					
Labour	42,868	42,868					
	3,750,000	3,750,000					
Expenditures Total	3,750,000	3,750,000					
Funding							
Grants							
Federal Grants	1,341,019	1,341,019					
Other Municipalities Revenue	50,000	50,000					
	1,391,019	1,391,019					
Reserves							
Roads Reserve	2,358,981	2,358,981					
	2,358,981	2,358,981					
Funding Total	3,750,000	3,750,000					

PHOTOS



CAPITAL PROJECTS

ROADS | RS0059 Perth Road 135

PROJECT DESCRIPTION

Perth Road 135 Rehabilitation – Highway 8 to 500m North of Line 39 - Rehabilitation of Perth Road 135 from Highway 8 to prior construction limits set 500m north of Line 39, a project length of approximately 4.75km. Construction scope to include recycling and resurfacing of the existing asphalt platform, sign and tree maintenance and granular shoulder placement through the rural cross-section.

PROJECT JUSTIFICATION

Perth Road 135 is orientated in a north/south direction and is considered a Class 3 roadway under O.Reg. 239/02 with an Annual Average Daily Traffic (AADT) volume of approximately 2500 vehicles (2023 data). The road section within the project limits were assessed and assigned condition ratings most recently in 2024. The 2024 Pavement Condition Index (PCI) ratings assigned to the road sections averaged 30 which equates to an assessment rating of poor condition. The assessment evaluated the existing road surface which is noted to have frequent non-structural thermal/transverse cracking and repeated age-related distresses and wearing.

Fatigue cracking exists in many forms in localized areas throughout; alligator, edge cracking, and wheel path deformation are worsening notably as the condition deteriorates over time.

The existing road conditions demand frequent and routine maintenance activities from internal operations to ensure its satisfactory state. Routine maintenance has prolonged the service life of this road asset, in 2013 it was serviced with micro-surfacing; the road was last fully reconstructed in the early 1990's. The road has surpassed its service life and is in need of capital rehabilitation efforts.

Bridge structures within these road sections have been rehabilitated as recently as 2024 and no immediate or near- future work has been identified for OSIM structures within the construction limits of this project.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	960,658	960,658					
Labour	39,342	39,342					
	1,000,000	1,000,000					
Expenditures Total	1,000,000	1,000,000					
Funding							
Grants							
Provincial Grants	537,500	537,500					
	537,500	537,500					
Reserves							
Roads Reserve	462,500	462,500					
	462,500	462,500					
Funding Total	1,000,000	1,000,000					

PHOTOS



CAPITAL PROJECTS

ROADS | RS0083 Transportation Master Plan

PROJECT DESCRIPTION

Transportation Master Plan (TMP) - Undertake a TMP study to provide longer-term vision and strategies for the transportation system; managing future growth, identifying future capital requirements related to growth, define transportation corridors and integrate with land use planning, including the review of current Policy related to road infrastructure and to provide recommendation of Policy framework for road corridor management in a way that aligns with the growth projected in the Perth County Official Plan.

PROJECT JUSTIFICATION

Undertake a TMP study to provide longer-term vision and strategies for the transportation system; managing future growth, identifying future capital requirements related to growth, define transportation corridors and integrate with land use planning, including the review of current Policy related to road infrastructure and to provide recommendation of Policy framework for road corridor management in a way that aligns with the growth projected in the Perth County Official Plan.

Perth County is experiencing and realizing growth and development of its communities and has recently adopted its Official Plan which provides direction on how growth and development will occur. The recently approved Official Plan provides a framework for future growth. A TMP is required to translate this land use vision into specific future transportation infrastructure requirements, ensuring communities are adequately serviced by the County road network. The Official Plan specifically references the necessity to prepare a County-wide Transportation Master Plan to assess the implications of growth and establish a long-term plan for the provision of transportation systems, including active transportation infrastructure.

The Official Plan sets the high-level vision and land use designations for future growth, while the TMP moves beyond general policy to identify specific infrastructure projects, programs, and policies needed to ensure connectivity, accessibility, and sustainability for all residents and goods movement.

The study would review and offer strategic guidance and solutions to several specific issues related to the County road network, including, but not necessarily limited to the following:

- **Road Capacities:** Population and employment growth, combined with essential transit movement, are straining existing corridors and urban transition areas, leading to congestion and potential service level degradation in certain areas of the County road network. The TMP involves detailed technical analyses to forecast future traffic demand based on projected population and employment growth in order to identify which specific corridors and

intersections are most at risk of service level degradation and offers recommendations for solutions and strategies to resolve.

- Road Safety: A TMP will conduct safety audits of problematic areas of the County road network, and will prioritize countermeasures to enhance road user safety; particularly at high-incidence intersections and develop Policy for the consistent application of road safety enhancements;
- Growth Management Policies: There is a need to institute or enhance existing guidelines establishing the requirements for Traffic Impact Studies required of developments that may impact the County Road system;
- Road Corridor Management: There is a need to review and update current Policies related to road corridor management in terms of Utility placement, Access and engineering standards;
- Speed Limits and Traffic Calming: Current speed limits may not reflect existing and future land use contexts (e.g., urban fringe vs. rural highway), or safety best practices, necessitating a county-wide audit particularly with respect to built-up areas of the road network. An audit will assess if current speed limits are appropriate for their surrounding environment and provide recommendations for consistent application across the road network;

Perth County lacks a comprehensive Transportation Master Plan, or similar document. However, a variety of existing policies, plans, and studies along with the County's Road Rationalization Study and TMPs from neighboring municipalities offer a strong foundation and valuable inputs for developing a future TMP and would provide essential data and collaboration for a new Plan. A TMP is essential to move from reactive improvements to a proactive, strategic management of the County's road network.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	120,000	120,000					
	120,000	120,000					
Expenditures Total	120,000	120,000					
Funding							
Reserves							
Roads Reserve	120,000	120,000					
	120,000	120,000					
Funding Total	120,000	120,000					

CAPITAL PROJECTS

ROADS | WP0001 Work In Progress

PROJECT DESCRIPTION

Work in Progress – Roads

PROJECT JUSTIFICATION

Work In Progress is used for future capital projects for which the specifics are unknown at budget time. The budget amount includes funds for engineering, and for County personnel to perform work on projects prior to them becoming capital assets. Throughout the year, once the work to be started is identified as belonging to a particular project that will result in a future asset, the budget dollars will be moved from this project to that project, for a zero-net effect.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	150,000	15,000	15,000	15,000	15,000	15,000	75,000
Equipment Own	100,000	10,000	10,000	10,000	10,000	10,000	50,000
	<u>250,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>125,000</u>
Expenditures Total	250,000	25,000	25,000	25,000	25,000	25,000	125,000
Funding							
Reserves							
Roads Reserve	250,000	25,000	25,000	25,000	25,000	25,000	125,000
	<u>250,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>125,000</u>
Funding Total	250,000	25,000	25,000	25,000	25,000	25,000	125,000

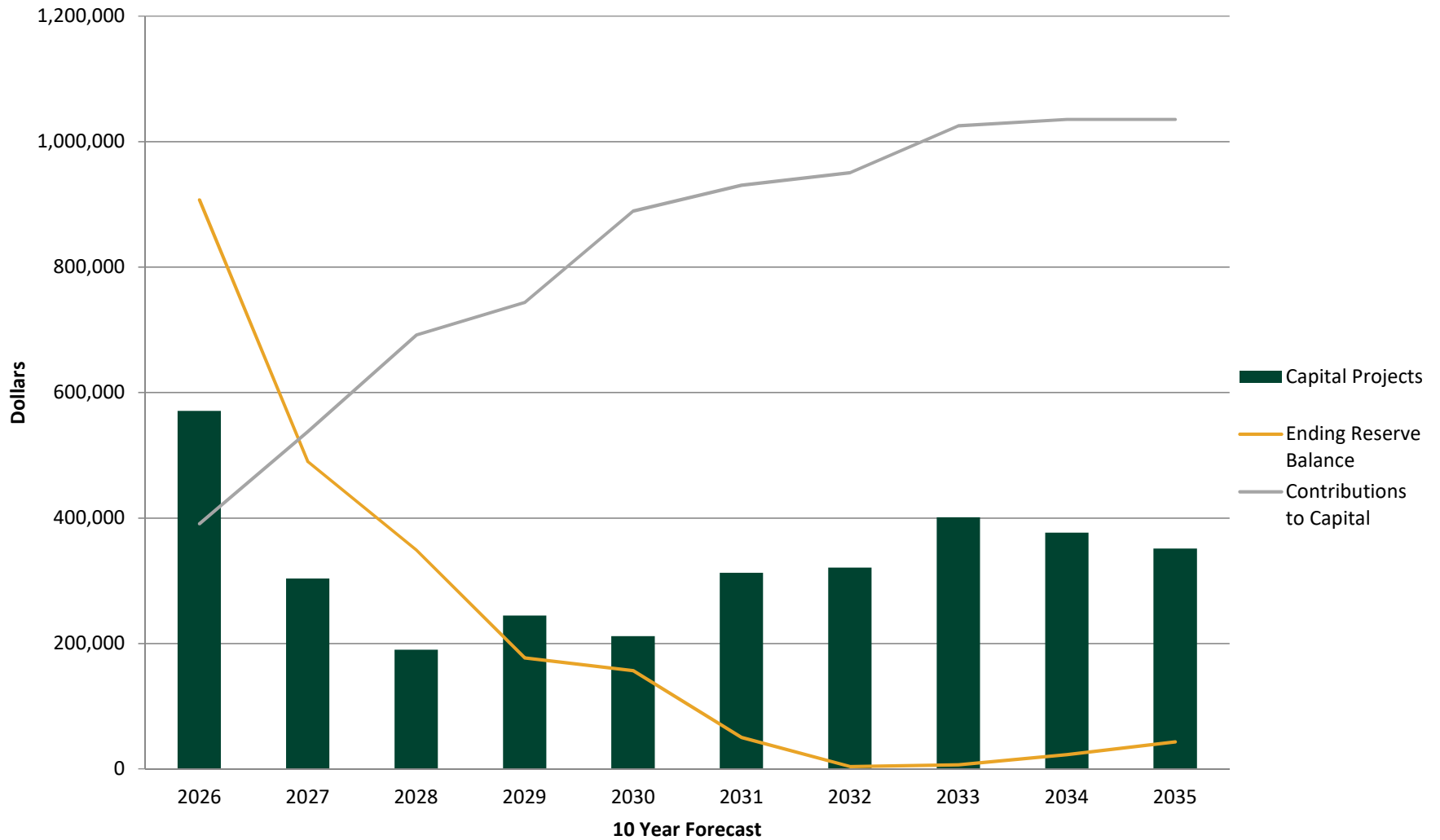
10-YEAR RESERVE CONTINUITY SCHEDULE

FACILITIES

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	1,771,461	907,229	489,961	349,046	177,050	156,790	50,086	3,702	6,565	22,895
TRANSFERS IN:										
Contributions from Capital Levy - Current	0	119,164	358,800	576,628	739,232	884,447	947,828	1,019,112	1,013,159	993,399
Contributions from Capital Levy - Future	390,950	418,547	332,595	166,775	150,244	46,029	2,648	6,364	22,317	42,077
Total Contributions from Capital Levy	390,950	537,711	691,395	743,403	889,476	930,476	950,476	1,025,476	1,035,476	1,035,476
Grants and Subsidies - Provincial										
Total Contributions To Reserves	390,950	537,711	691,395	743,403	889,476	930,476	950,476	1,025,476	1,035,476	1,035,476
Debt Financing Proceeds										
Total Available for Current Projects	2,162,411	1,444,940	1,181,356	1,092,449	1,066,526	1,087,266	1,000,562	1,029,178	1,042,041	1,058,371
CAPITAL PROJECT COMMITMENTS:										
FB0033 Archives - Capital Maintenance	16,500				17,500			50,000		
FB0034 Courthouse - Capital Maintenance	400,000	50,000	50,000	25,000	50,000	25,000	130,000	150,000	150,000	100,000
FB0035 PS HQ - Capital Maintenance	30,000	17,000	16,500	7,700	5,000	41,000	30,000	50,000	50,000	50,000
FB0036 PS Listowel Base- Capital Maintenance	15,000	0	0	35,000	26,500	5,000	11,000	25,000	25,000	0
FB0037 PS Milverton Base- Capital Maintenance	10,000	29,000	0	18,000	0	35,000	8,500	0	0	0
FB0038 PS Mitchell Base- Capital Maintenance	0	0	0	37,000	31,000	47,500	9,000	10,000	0	0
FB0039 PS St. Marys Base- Capital Maintenance	0	48,000	12,000	20,000	6,000	35,000	25,000	15,000	15,000	0
FB0040 PW Milverton- Capital Maintenance	0	0	0	3,000	3,000	30,000	15,000	0	15,000	0
FB0041 PW Mitchell - Capital Maintenance	0	29,500	35,000	15,000	0	8,000	0	0	10,000	45,000
FB0042 PW Stratford - Capital Maintenance	0	0	20,000	20,500	7,500	7,500	7,500	0	7,500	50,000
FB0047 Listowel Base Replacement	50,000									
FB0048 Facilities Condition Assessment		75,000								
FF0001 Miscellaneous Furniture Replacement	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
WP0002 Work in Progress	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<i>Inflation Adjustment</i>		5,950	7,373	14,088	16,109	29,460	35,967	51,896	55,169	57,359
Total Commitments To Capital Projects	570,500	303,450	189,873	244,288	211,609	312,460	320,967	400,896	376,669	351,359
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Financing Payments	784,295	722,943	658,888	681,386	704,673	728,776	676,947	621,918	643,055	664,934
Total Expenditures Against Reserves	1,354,795	1,026,393	848,761	925,674	916,282	1,041,236	997,914	1,022,814	1,019,724	1,016,293
Closing Balance Before Interest	807,616	418,547	332,595	166,775	150,244	46,029	2,648	6,364	22,317	42,077
Interest Income	99,613	71,414	16,451	10,275	6,546	4,056	1,055	201	578	1,299
Closing Reserve Balance	907,229	489,961	349,046	177,050	156,790	50,086	3,702	6,565	22,895	43,377

CAPITAL RESERVE

FACILITIES



CAPITAL PROJECTS

FACILITIES | FB0033 Archives-Capital Maintenance

PROJECT DESCRIPTION

Capital maintenance work identified for Archives facility through annual inspections and Facility Condition Assessment.

PROJECT JUSTIFICATION

\$12,000 identified for exterior sign replacement. (Work under way but install and procurement will be done in 2026)

\$4,500 budgeted for Building Automation System upgrades and enhancement.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	84,000	16,500				17,500	50,000
	84,000	16,500				17,500	50,000
Expenditures Total	84,000	16,500				17,500	50,000
Funding							
Reserves							
Facilities Reserve	84,000	16,500				17,500	50,000
	84,000	16,500				17,500	50,000
Funding Total	84,000	16,500				17,500	50,000

PHOTOS



CAPITAL PROJECTS

FACILITIES | FB0034 Courthouse-Capital Maintenance

PROJECT DESCRIPTION

Capital Maintenance work at the Perth County Courthouse identified through the Facility Condition Assessment and routine maintenance inspections.

PROJECT JUSTIFICATION

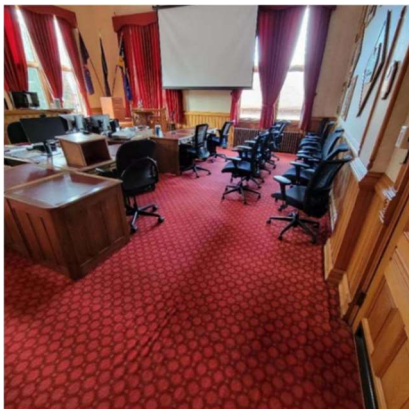
A number of projects at the Courthouse are being carried over from last year. These projects include:

- Vault Roof Replacement (\$50,000)
- Exterior Wood Entrance Door Rehab/Replacement (\$120,000)
- Council Chamber/POA Courtroom Renovations (\$135,000)
- Masonary Repointing of Brick (\$20,000)
- Snow Guards and Reinforcement of Courthouse Roof Structure (\$75,000)

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000
	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000
Expenditures Total	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000
Funding							
Reserves							
Facilities Reserve	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000
	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000
Funding Total	1,130,000	400,000	50,000	50,000	25,000	50,000	555,000

PHOTOS



CAPITAL PROJECTS

FACILITIES | FB0035 PS HQ-Capital Maintenance

PROJECT DESCRIPTION

Capital Maintenance work at Paramedic Services Headquarters identified through annual maintenance inspections and Facility Condition Assessment.

PROJECT JUSTIFICATION

\$30,000 is budgeted for upgrading BAS systems. Components and system automation require replacement, upgrade/update.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	297,200	30,000	17,000	16,500	7,700	5,000	221,000
	297,200	30,000	17,000	16,500	7,700	5,000	221,000
Expenditures Total	297,200	30,000	17,000	16,500	7,700	5,000	221,000
Funding							
Reserves							
Facilities Reserve	297,200	30,000	17,000	16,500	7,700	5,000	221,000
	297,200	30,000	17,000	16,500	7,700	5,000	221,000
Funding Total	297,200	30,000	17,000	16,500	7,700	5,000	221,000

CAPITAL PROJECTS

FACILITIES | FB0036 PS Listowel Base-Capital Maintenance

PROJECT DESCRIPTION

Capital Maintenance work at Listowel PS Base identified through annual inspections and Facility Condition Assessment.

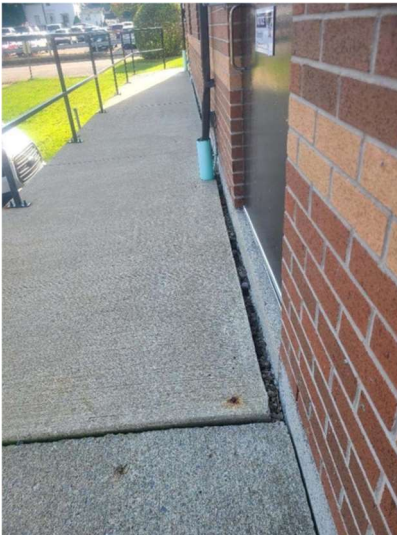
PROJECT JUSTIFICATION

\$15,000 is budgeted for minor exterior upgrades and fence replacement.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	142,500	15,000			35,000	26,500	66,000
	142,500	15,000			35,000	26,500	66,000
Expenditures Total	142,500	15,000			35,000	26,500	66,000
Funding							
Reserves							
Facilities Reserve	142,500	15,000			35,000	26,500	66,000
	142,500	15,000			35,000	26,500	66,000
Funding Total	142,500	15,000			35,000	26,500	66,000

PHOTOS



CAPITAL PROJECTS

FACILITIES | FB0037 PS Milverton Base-Capital Maintenance

PROJECT DESCRIPTION

Capital Maintenance work at Milverton PS Base identified through annual inspections and Facility Condition Assessment.

PROJECT JUSTIFICATION

\$10,000 is budgeted for kitchen upgrades. Project is currently scheduled for February.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Contractor	100,500	10,000	29,000		18,000		43,500
	100,500	10,000	29,000		18,000		43,500
Expenditures Total	100,500	10,000	29,000		18,000		43,500
Funding							
Reserves							
Facilities Reserve	100,500	10,000	29,000		18,000		43,500
	100,500	10,000	29,000		18,000		43,500
Funding Total	100,500	10,000	29,000		18,000		43,500

CAPITAL PROJECTS

FACILITIES | FB0047 Listowel PS Base Replacement

PROJECT DESCRIPTION

This project is to initiate the study and potential options for the Listowel Paramedic Services Base.

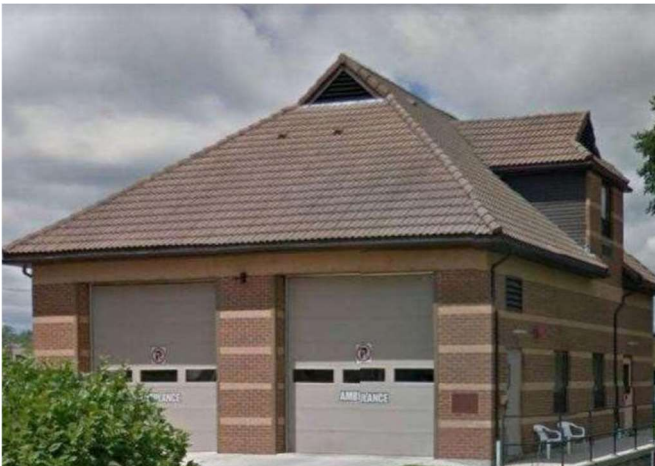
PROJECT JUSTIFICATION

The Listowel Paramedic Services Base is the oldest base in the County's facility portfolio. Constructed in 1990, the building is located at 255 Sarah Avenue which is a site with a limited footprint for potential renovation/expansion. The growth and demand in the area has realized a need for additional ambulance services which the current base cannot accommodate. \$50,000 has been budgeted to investigate options to house Paramedic Services in the Listowel area for the near and foreseeable future.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	50,000	50,000					
	50,000	50,000					
Expenditures Total	50,000	50,000					
Funding							
Reserves							
Facilities Reserve	50,000	50,000					
	50,000	50,000					
Funding Total	50,000	50,000					

PHOTOS



CAPITAL PROJECTS

FACILITIES | WP0002 Work In Progress

PROJECT DESCRIPTION

Work In Progress is used for future Facility capital projects for which the specifics are unknown at budget time.

PROJECT JUSTIFICATION

The budget amount includes funds for engineering, and for County personnel to perform work on projects prior to them becoming capital assets. It is usually necessary to prepare for capital projects a year or more in advance. This project contains funds for pre-engineering, consulting as well as miscellaneous works.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Consultant Fees	250,000	25,000	25,000	25,000	25,000	25,000	125,000
	250,000	25,000	25,000	25,000	25,000	25,000	125,000
Expenditures Total	250,000	25,000	25,000	25,000	25,000	25,000	125,000
Funding							
Reserves							
Facilities Reserve	250,000	25,000	25,000	25,000	25,000	25,000	125,000
	250,000	25,000	25,000	25,000	25,000	25,000	125,000
Funding Total	250,000	25,000	25,000	25,000	25,000	25,000	125,000

CAPITAL PROJECTS

FACILITIES | FF0001 Miscellaneous Furniture Replacement

PROJECT DESCRIPTION

Project is for miscellaneous furniture replacements that occur annually at the various County facilities.

PROJECT JUSTIFICATION

This is an annual project, with actual expenditures varying from year to year based on need.

BUDGET

Project

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Material	240,000	24,000	24,000	24,000	24,000	24,000	120,000
	240,000	24,000	24,000	24,000	24,000	24,000	120,000
Expenditures Total	240,000	24,000	24,000	24,000	24,000	24,000	120,000
Funding							
Reserves							
Facilities Reserve	240,000	24,000	24,000	24,000	24,000	24,000	120,000
	240,000	24,000	24,000	24,000	24,000	24,000	120,000
Funding Total	240,000	24,000	24,000	24,000	24,000	24,000	120,000

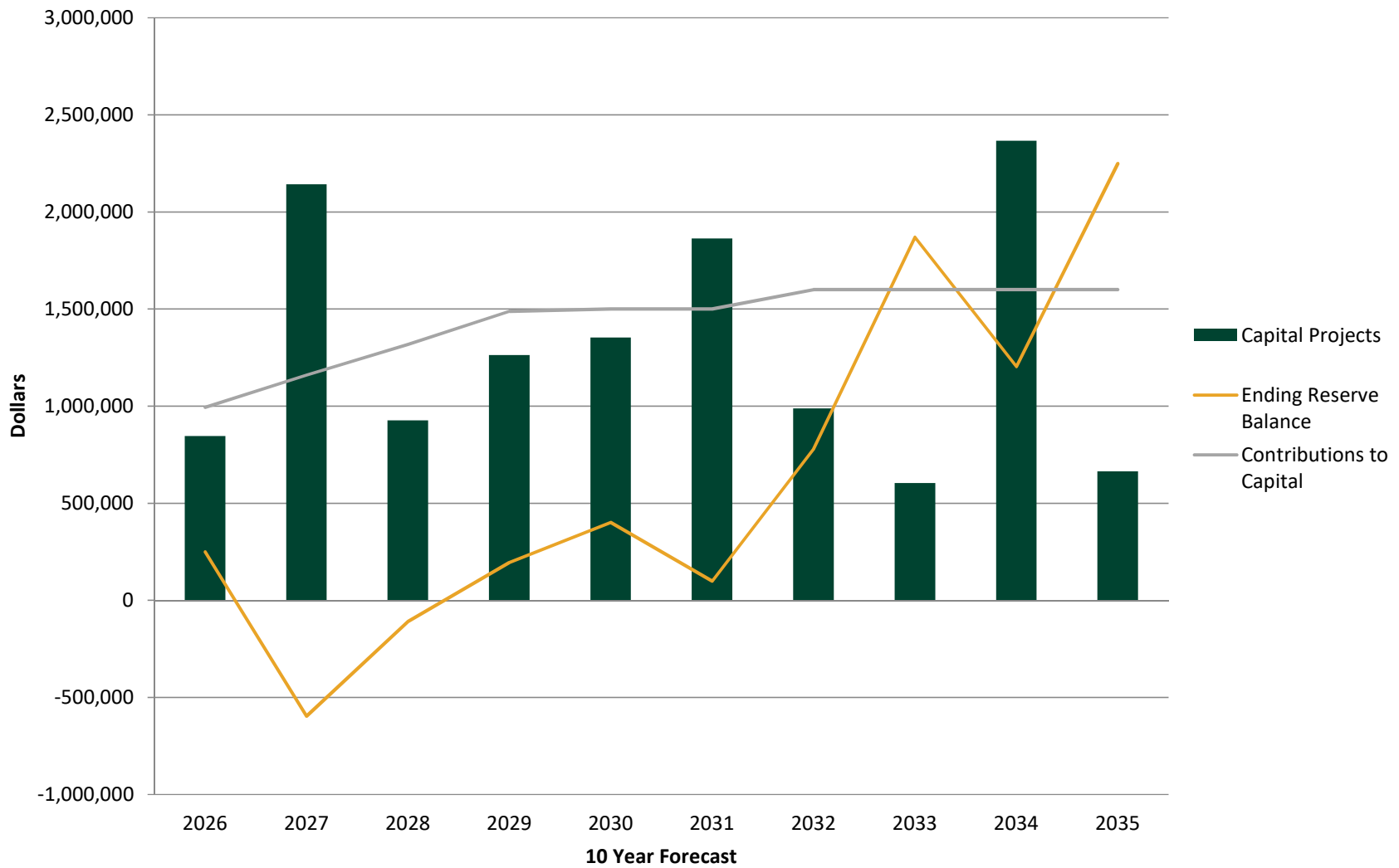
10-YEAR RESERVE CONTINUITY SCHEDULE

FLEET

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	-15,544	250,007	-596,299	-108,857	195,063	401,664	99,012	777,968	1,869,154	1,204,286
TRANSFERS IN:										
Contributions from Capital Levy - Current	739,383	1,789,361	1,412,609	1,328,835	1,110,037	1,410,805	839,228	0	455,978	0
Contributions from Capital Levy - Future	254,324	-628,896	-95,030	158,937	389,963	89,195	760,772	1,600,000	1,144,022	1,600,000
Total Contributions from Capital Levy	993,707	1,160,465	1,317,579	1,487,772	1,500,000	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial	61,000	61,000	61,000							
Grants and Subsidies - Municipal										
Transfers from Other Reserves										
Sale of Fleet - Proceeds	80,000	61,600	68,800	60,800	66,500	70,000	70,000	62,500	62,500	62,500
Total Contributions To Reserves	1,134,707	1,283,065	1,447,379	1,548,572	1,566,500	1,570,000	1,670,000	1,662,500	1,662,500	1,662,500
Total Available for Current Projects	1,119,163	1,533,072	851,080	1,439,715	1,761,563	1,971,664	1,769,012	2,440,468	3,531,654	2,866,786
CAPITAL PROJECT COMMITMENTS:										
VA0002 Annual Fleet Replacements		150,000	150,000							
VA0003 Equipment Replacement	305,000									
VB0001 Tandem Truck Replacement	475,000	475,000	460,000	465,000	465,000	475,000	475,000	475,000	480,000	480,000
VC0001 PW Pickup Replacement	65,000	65,000	125,000	70,000	130,000	75,000	75,000	50,000	75,000	75,000
VC0002 EMS Pickup Trucks			155,000			155,000			155,000	
VD0002 Annual Ambulance Replacements		1,410,000		655,000	655,000	982,500	327,500		1,310,000	
<i>Inflation Adjustment</i>		42,000	35,956	72,828	103,000	175,669	110,741	78,068	346,632	108,281
Total Commitments To Capital Projects	845,000	2,142,000	925,956	1,262,828	1,353,000	1,863,169	988,241	603,068	2,366,632	663,281
TRANSFERS OUT:										
Transfers to Operating budget	19,839	19,968	20,154	17,950	18,600	19,300	20,000	20,150	21,000	21,950
Transfers to Other Reserves										
Total Expenditures Against Reserves	864,839	2,161,968	946,110	1,280,778	1,371,600	1,882,469	1,008,241	623,218	2,387,632	685,231
Closing Balance Before Interest	254,324	-628,896	-95,030	158,937	389,963	89,195	760,772	1,817,250	1,144,022	2,181,555
Interest Income	-4,317	32,597	-13,827	36,126	11,701	9,817	17,196	51,904	60,264	67,717
Closing Reserve Balance	250,007	-596,299	-108,857	195,063	401,664	99,012	777,968	1,869,154	1,204,286	2,249,272

CAPITAL RESERVE

FLEET



CAPITAL PROJECTS

FLEET | VA0003 Miscellaneous Equipment Replacement

PROJECT DESCRIPTION

Miscellaneous Equipment Replacement - Wheel Loader - Replacement of Wheel Loader asset 21-45. Wheel Loader 21-45 is a 2021 Caterpillar 926M that was procured in 2021 through a 5-year lease agreement with Caterpillar Financial Services Ltd. The lease will come due in fall 2026.

PROJECT JUSTIFICATION

The amount budgeted for this project is based on the estimated cost of an outright purchase for the same class of wheel loader, however, there are options that can be explored during the procurement process. These options would include purchasing the residual value of the current lease, procuring a new lease, or the outright purchase of the asset.

This is a priority asset that integral for winter operations, the asset is used for loading and handling winter maintenance materials at the Milverton materials storage facility. In addition to winter operations, the asset is used for sweeping and right of way maintenance during summer operations.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	305,000	305,000					
	305,000	305,000					
Expenditures Total	305,000	305,000					
Funding							
Reserves							
Fleet Capital Reserve	305,000	305,000					
	305,000	305,000					
Funding Total	305,000	305,000					

PHOTOS



CAPITAL PROJECTS

FLEET | VB0001 Tandem/Triaxle Truck Replacement

PROJECT DESCRIPTION

Fleet Replacement - Tri-axle Plow Truck w/ Winter Maintenance Equipment - Replacement of plow truck asset 14-05. This project received pre-budget approval and purchase authorization from Council on June 5, 2025.

PROJECT JUSTIFICATION

Truck 14-05 is a 2014 Freightliner that was removed from mainline service in 2024 and is currently within the fleet as one of the County's two spare plow truck units. Its replacement will be a 2025 Western Star 47x outfitted with Viking Cives equipment. This unit has been ordered and delivery of the asset is anticipated for Q2 of 2026.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000
	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000
Expenditures Total	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000
Funding							
Reserves							
Fleet Capital Reserve	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000
	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000
Funding Total	4,725,000	475,000	475,000	460,000	465,000	465,000	2,385,000

PHOTOS



CAPITAL PROJECTS

FLEET | VC0001 PW Pickup Replacement

PROJECT DESCRIPTION

Fleet Replacement – ½ ton Pickup Truck

PROJECT JUSTIFICATION

Replacement of fleet vehicle asset #16-14, a 2016 Dodge Ram 1500 series pickup truck utilized by the Roads Division. The unit is scheduled for lifecycle replacement in 2026 and has surpassed its useful service life.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	805,000	65,000	65,000	125,000	70,000	130,000	350,000
	805,000	65,000	65,000	125,000	70,000	130,000	350,000
Expenditures Total	805,000	65,000	65,000	125,000	70,000	130,000	350,000
Funding							
Reserves							
Fleet Capital Reserve	805,000	65,000	65,000	125,000	70,000	130,000	350,000
	805,000	65,000	65,000	125,000	70,000	130,000	350,000
Funding Total	805,000	65,000	65,000	125,000	70,000	130,000	350,000

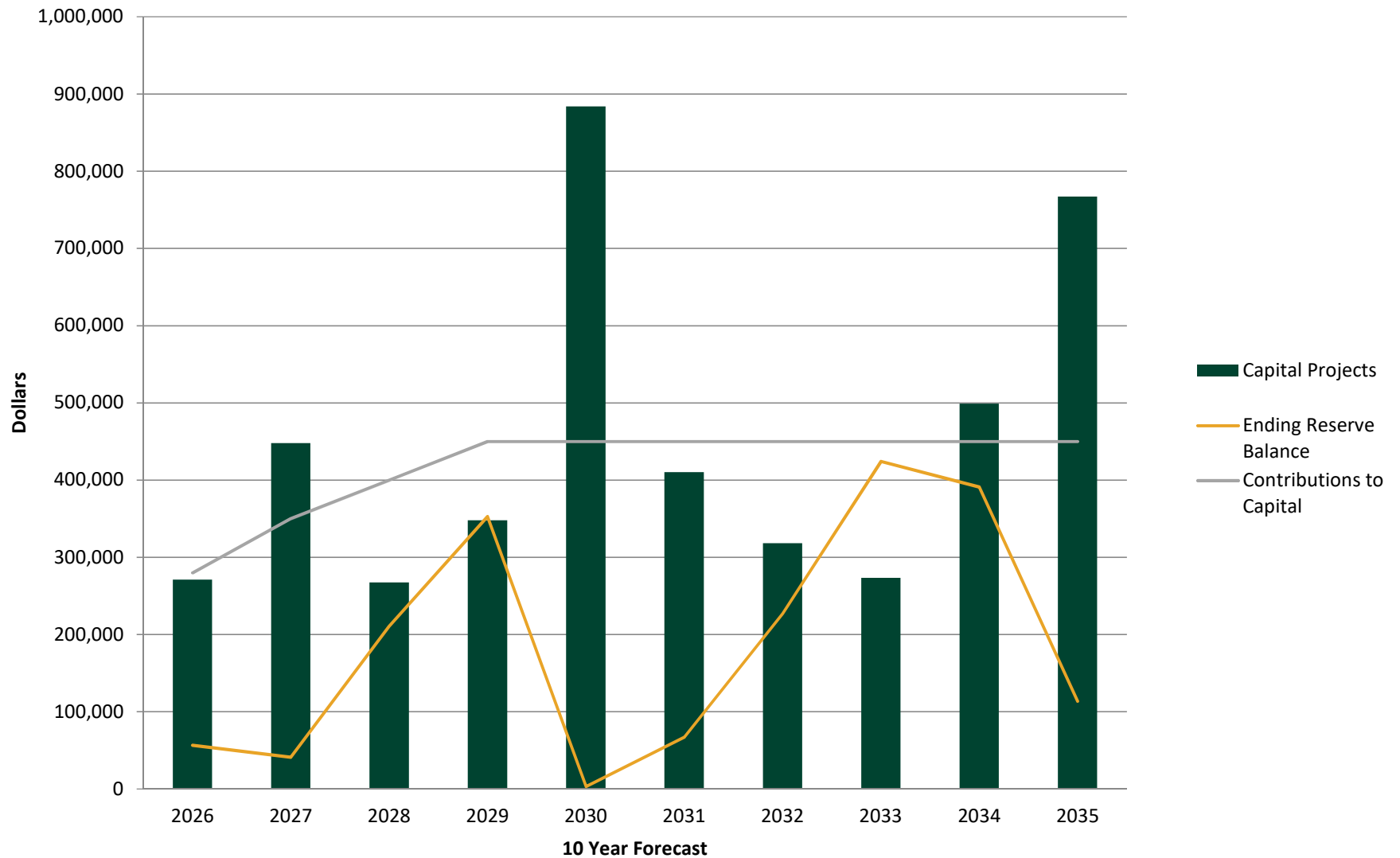
10-YEAR RESERVE CONTINUITY SCHEDULE

MEDICAL EQUIPMENT

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RESERVES										
<i>Opening Balance:</i>	50,838	56,613	40,948	210,565	352,958	3,233	67,009	227,199	424,155	391,072
TRANSFERS IN:										
Contributions from Capital Levy - Current	220,097	391,101	226,367	137,440	530,751	406,868	251,069	46,117	74,913	376,105
Contributions from Capital Levy - Future	59,903	-41,101	173,633	312,560	-80,751	43,132	198,931	403,883	375,087	73,895
Total Contributions from Capital Levy	280,000	350,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial	32,000	32,000	32,000	32,000	32,000					
Grants and Subsidies - Municipal										
Sale of Medical Equipment - Proceeds		30,000			45,000	22,500	22,500	7,500		30,000
Total Contributions To Reserves	312,000	412,000	432,000	482,000	527,000	472,500	472,500	457,500	450,000	480,000
Total Available for Current Projects	362,838	468,613	472,948	692,565	879,958	475,733	539,509	684,699	874,155	871,072
CAPITAL PROJECT COMMITMENTS:										
EM0004 Replacement of Medical Equipment	17,935	17,935	17,935	17,935	87,935	17,935	17,935	17,935	17,935	17,935
EM0005 Bariatric Equipment	10,000				10,000				10,000	
EM0006 Pediatric Restraints	4,000	4,000								4,000
EM0007 Training Mannequins										
EM0010 Stair Chair					80,000					
EM0011 Powerload Stretcher		178,000		90,000	133,500	133,500	44,500		178,000	0
EM0014 AED	39,000	39,000	39,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
EM0015 Paramedic Defibrillator	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
EM0017 MCI Trailer Equipment					140,000					
EM0018 CPR Devices					145,000					400,000
<i>Inflation Adjustment</i>		8,779	10,380	20,070	67,274	38,666	35,643	35,381	73,133	125,242
Total Commitments To Capital Projects	270,935	447,714	267,315	348,005	883,709	410,101	318,078	273,316	499,068	767,177
TRANSFERS OUT:										
Transfers to Operating budget	50,000									
Transfers to Other Reserves										
Total Expenditures Against Reserves	320,935	447,714	267,315	348,005	883,709	410,101	318,078	273,316	499,068	767,177
Closing Balance Before Interest	41,903	20,899	205,633	344,560	-3,751	65,632	221,431	411,383	375,087	103,895
Interest Income	14,710	20,049	4,932	8,398	6,984	1,377	5,769	12,772	15,985	9,899
Closing Reserve Balance	56,613	40,948	210,565	352,958	3,233	67,009	227,199	424,155	391,072	113,795

CAPITAL RESERVE

MEDICAL EQUIPMENT



CAPITAL PROJECTS

MEDICAL EQUIPMENT | EM0015 Paramedic Defibrillator

PROJECT DESCRIPTION

Defibrillator contract with Zoll (200K a year X 10 years until 2035).

PROJECT JUSTIFICATION

Defibrillators are an assessment and treatment tool used by PCPS as required under regulation and standards. These devices are critical to assessing and providing patient care.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Expenditures Total	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Funding							
Reserves							
Medical Capital Equipment	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Funding Total	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000

CAPITAL PROJECTS

MEDICAL EQUIPMENT | EM0004 Replacement of Medical Equipment

PROJECT DESCRIPTION

Small medical equipment is required to be replaced annually due to end of life cycle, wear/tear, or other breakages. Examples of small equipment include backboards, patient care sensors, oxygen equipment, extrication equipment and such.

PROJECT JUSTIFICATION

Replacement of equipment at their designated replacement cycles or when there is equipment failure ensures service levels to the public are maintained to expected standards. PCPS has moved some larger specific equipment into other budget lines to better inform asset management. Small medical related equipment still require replacement due to wear and tear. This ongoing capital line in the budget will facilitate this.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	249,350	17,935	17,935	17,935	17,935	87,935	89,675
	249,350	17,935	17,935	17,935	17,935	87,935	89,675
Expenditures Total	249,350	17,935	17,935	17,935	17,935	87,935	89,675
Funding							
Reserves							
Medical Capital Equipment	249,350	17,935	17,935	17,935	17,935	87,935	89,675
	249,350	17,935	17,935	17,935	17,935	87,935	89,675
Funding Total	249,350	17,935	17,935	17,935	17,935	87,935	89,675

CAPITAL PROJECTS

MEDICAL EQUIPMENT | EM0005 Bariatric Equipment

PROJECT DESCRIPTION

Replacement of specialized patient lifting equipment.

PROJECT JUSTIFICATION

This equipment is used to reduce risk and injury of paramedics and patients and needs to be replaced based on lifespan.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	30,000	10,000				10,000	10,000
	30,000	10,000				10,000	10,000
Expenditures Total	30,000	10,000				10,000	10,000
Funding							
Reserves							
Medical Capital Equipment	30,000	10,000				10,000	10,000
	30,000	10,000				10,000	10,000
Funding Total	30,000	10,000				10,000	10,000

CAPITAL PROJECTS

MEDICAL EQUIPMENT | EM0006 Pediatric Restraints

PROJECT DESCRIPTION

Pediatric Restraints are used to secure children and infants when being transported in an ambulance. They are required for safety and to meet standards.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	12,000	4,000	4,000				4,000
	12,000	4,000	4,000				4,000
Expenditures Total	12,000	4,000	4,000				4,000
Funding							
Reserves							
Medical Capital Equipment	12,000	4,000	4,000				4,000
	12,000	4,000	4,000				4,000
Funding Total	12,000	4,000	4,000				4,000

CAPITAL PROJECTS

MEDICAL EQUIPMENT | EM0014 AED

PROJECT DESCRIPTION

Replacement of automatic external defibrillators (AED's) sponsored by Perth County.

PROJECT JUSTIFICATION

Replacement cycle and modernization of equipment for the PAD program.

BUDGET

	Total	2026	2027	2028	2029	2030	Future
Expenditures							
Expenditures							
Costs of Purchase	257,000	39,000	39,000	39,000	20,000	20,000	100,000
	<u>257,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>20,000</u>	<u>20,000</u>	<u>100,000</u>
Expenditures Total	257,000	39,000	39,000	39,000	20,000	20,000	100,000
Funding							
Reserves							
Medical Capital Equipment	257,000	39,000	39,000	39,000	20,000	20,000	100,000
	<u>257,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>20,000</u>	<u>20,000</u>	<u>100,000</u>
Funding Total	257,000	39,000	39,000	39,000	20,000	20,000	100,000

OPERATING BUDGET

Summary

OPERATING BUDGET - LEVY SUMMARY CHANGE BY DIVISION

	2025 Budget	2025 Projected Actuals	2026 Budget				
Revenues							
CA General							
11 CAO	519,347	460,385	580,891				
13 HUMAN RESOURCES	455,578	406,748	478,797				
15 ECONOMIC DEVELOPMENT & TOURISM	65,000	77,682	80,000				
41 PLANNING	630,000	489,846	630,000				
CS General							
12 CLERK	660,287	607,909	698,643				
22 FINANCE	771,459	782,923	764,219				
23 TECHNOLOGY SERVICES	1,464,466	1,381,088	1,585,700				
24 PROVINCIAL OFFENCES	1,839,000	1,790,575	1,907,000				
25 ARCHIVES	383,804	361,184	389,657				
26 PROSECUTION PROVINCIAL OFFENCES	252,074	201,967	296,661				
PW General							
30 PW ADMINISTRATION	2,237,898	2,146,329	2,389,881				
31 ROADS	5,580,139	5,258,507	6,404,890				
32 FACILITIES	3,098,646	3,070,122	3,438,129				
33 FLEET	3,290,916	3,518,979	3,548,057				
ES General							
52 PARAMEDIC SERVICES	16,056,857	16,064,203	17,199,103				
Non Departmental							
90 NON-DEPARTMENTAL	1,827,907	22,899,644	1,179,347				
91 COST SHARED PROGRAMS		39,335					
93 GENERAL LIABILITY INSURANCE	380,051	382,842	387,370				
Sub-total Revenue	39,513,429	59,940,268	41,958,345				
Expenses							
CA General				Expense Chg	Rev Chg	Net Levy Chg	%Levy Chg
11 CAO	519,347	460,388	580,891	61,544	61,544	0	0.00%
13 HUMAN RESOURCES	455,578	406,749	478,797	23,219	23,219	0	0.00%
15 ECONOMIC DEVELOPMENT & TOURISM	1,007,607	1,087,636	1,068,571	60,964	15,000	45,964	0.18%
41 PLANNING	1,493,327	1,287,723	1,442,110	-51,217	0	-51,217	-0.20%
54 EMERGENCY MANAGEMENT COORDINATION	204,656	136,438	206,682	2,026	0	2,026	0.01%
CS General							
12 CLERK	660,287	607,909	698,643	38,356	38,356	0	0.00%
22 FINANCE	771,459	782,924	764,219	-7,240	-7,240	0	0.00%
23 TECHNOLOGY SERVICES	1,464,466	1,381,088	1,585,700	121,234	121,234	0	0.00%
24 PROVINCIAL OFFENCES	1,839,000	1,790,575	1,907,000	68,000	68,000	0	0.00%
25 ARCHIVES	863,309	808,179	875,339	12,030	5,853	6,177	0.03%
26 PROSECUTION PROVINCIAL OFFENCES	252,074	201,967	296,661	44,587	44,587	0	0.00%
PW General							
30 PW ADMINISTRATION	2,237,899	2,146,328	2,389,882	151,983	151,983	0	0.00%
31 ROADS	11,448,908	11,971,351	12,072,160	623,252	824,751	-201,499	-0.80%
32 FACILITIES	3,098,646	3,070,123	3,438,129	339,483	339,483	0	0.00%
33 FLEET	3,290,916	3,518,980	3,548,057	257,141	257,141	0	0.00%
ES General							
52 PARAMEDIC SERVICES	20,556,887	20,564,232	22,171,931	1,615,044	1,142,246	472,798	1.88%
Council							
80 COUNCIL	312,142	299,987	316,367	4,225		4,225	0.02%
92 GRANTS	100,000	89,491	100,000	0		0	0.00%
Non Departmental							
90 NON-DEPARTMENTAL	1,517,628	1,377,069	1,292,103	-225,525	-648,560	423,035	1.68%
91 COST SHARED PROGRAMS	8,097,985	8,184,657	8,749,649	651,664		651,664	2.60%
93 GENERAL LIABILITY INSURANCE	380,051	382,842	387,370	7,319	7,319	0	0.00%
Sub-total Expenses	60,572,172	60,556,636	64,370,261	3,798,089	2,444,916	1,353,173	5.39%
Contribution to (from) Net Municipal Position		-616,368					
					% of Levy	% of Overall	
Operating Levy	21,058,743		22,411,916	1,353,173	6.43%	5.39%	
Capital Levy	4,050,008		5,130,000	1,079,992	26.67%	4.30%	
Overall Levy	25,108,751		27,541,916	2,433,165		9.69%	

3 YEAR OPERATING BUDGET SUMMARY

	2025 Budget	2025 Year-end	2026 Budget	2025-2026 Budget \$ Change	2025- 2026 Budget % Change	2025-2026 YE Projection \$ Change	2025-2026 YE Projection % Change	2027 Budget	2028 Budget
REVENUE									
CA General									
11 CAO	519,347	460,385	\$580,891	61,544	(11.85%)	120,506	(26.18%)	\$573,648	\$596,790
13 HUMAN RESOURCES	455,578	406,748	\$478,797	23,219	(5.10%)	72,049	(17.71%)	\$517,417	\$533,546
15 ECONOMIC DEVELOPMENT & TOURISM	65,000	77,682	\$80,000	15,000	(23.08%)	2,318	(2.98%)	\$115,000	\$65,000
41 PLANNING	630,000	489,846	\$630,000			140,154	(28.61%)	\$643,350	\$743,350
CS General									
12 CLERK	660,287	607,909	\$698,643	38,356	(5.81%)	90,734	(14.93%)	\$738,458	\$773,830
22 FINANCE	771,459	782,923	\$764,219	(7,240)	0.94%	(18,704)	2.39%	\$793,534	\$825,609
23 TECHNOLOGY SERVICES	1,464,466	1,381,088	\$1,585,700	121,234	(8.28%)	204,612	(14.82%)	\$1,650,434	\$1,711,146
24 PROVINCIAL OFFENCES	1,839,000	1,790,575	\$1,907,000	68,000	(3.70%)	116,425	(6.50%)	\$1,932,252	\$1,975,365
25 ARCHIVES	383,804	361,184	\$389,657	5,853	(1.52%)	28,473	(7.88%)	\$399,134	\$409,492
26 PROSECUTION PROVINCIAL OFFENCES	252,074	201,967	\$296,661	44,587	(17.69%)	94,694	(46.89%)	\$309,387	\$320,154
PW General									
30 PW ADMINISTRATION	2,237,898	2,146,329	\$2,389,881	151,983	(6.79%)	243,552	(11.35%)	\$2,475,987	\$2,551,719
31 ROADS	5,580,139	5,258,507	\$6,404,890	824,751	(14.78%)	1,146,383	(21.80%)	\$6,612,467	\$6,769,096
32 FACILITIES	3,098,646	3,070,122	\$3,438,129	339,483	(10.96%)	368,007	(11.99%)	\$3,625,607	\$3,820,347
33 FLEET	3,290,916	3,518,979	\$3,548,057	257,141	(7.81%)	29,078	(0.83%)	\$3,772,285	\$3,982,480
ES General									
52 PARAMEDIC SERVICES	16,056,857	16,064,203	\$17,199,103	1,142,246	(7.11%)	1,134,900	(7.06%)	\$18,119,954	\$19,034,470
Non Departmental									
90 NON-DEPARTMENTAL	1,827,907	22,899,644	\$1,179,347	(648,560)	35.48%	(21,720,297)	94.85%	\$1,072,787	\$966,227
91 COST SHARED PROGRAMS		39,335				(39,335)	100.00%		
93 GENERAL LIABILITY INSURANCE	380,051	382,842	\$387,370	7,319	(1.93%)	4,528	(1.18%)	\$406,739	\$427,076
Sub-total Revenue :	39,513,429	59,940,268	\$41,958,345	2,444,916	(6.19%)	(17,981,923)	30.00%	\$43,758,440	\$45,505,697

EXPENSES

CA General										
11 CAO	519,347	460,388	\$580,891	61,544	11.85%	120,503	26.17%	\$573,648	\$596,790	
13 HUMAN RESOURCES	455,578	406,749	\$478,797	23,219	5.10%	72,048	17.71%	\$517,417	\$533,546	
15 ECONOMIC DEVELOPMENT & TOURISM	1,007,607	1,087,636	\$1,068,571	60,964	6.05%	-19,065	(1.75%)	\$1,193,064	\$1,122,295	
41 PLANNING	1,493,327	1,287,723	\$1,442,110	-51,217	(3.43%)	154,387	11.99%	\$1,482,656	\$1,639,190	
54 EMERGENCY MANAGEMENT	204,656	136,438	\$206,682	2,026	0.99%	70,244	51.48%	\$214,075	\$221,246	
COORDINATION										
CS General										
12 CLERK	660,287	607,909	\$698,643	38,356	5.81%	90,734	14.93%	\$738,458	\$773,830	
22 FINANCE	771,459	782,924	\$764,219	-7,240	(0.94%)	-18,705	(2.39%)	\$793,534	\$825,609	
23 TECHNOLOGY SERVICES	1,464,466	1,381,088	\$1,585,700	121,234	8.28%	204,612	14.82%	\$1,650,434	\$1,711,146	
24 PROVINCIAL OFFENCES	1,839,000	1,790,575	\$1,907,000	68,000	3.70%	116,425	6.50%	\$1,932,252	\$1,975,365	
25 ARCHIVES	863,309	808,179	\$875,339	12,030	1.39%	67,160	8.31%	\$897,832	\$921,055	
26 PROSECUTION PROVINCIAL OFFENCES	252,074	201,967	\$296,661	44,587	17.69%	94,694	46.89%	\$309,387	\$320,154	
PW General										
30 PW ADMINISTRATION	2,237,899	2,146,328	\$2,389,882	151,983	6.79%	243,554	11.35%	\$2,475,988	\$2,551,719	
31 ROADS	11,448,908	11,971,351	\$12,072,160	623,252	5.44%	100,809	0.84%	\$12,600,566	\$12,967,029	
32 FACILITIES	3,098,646	3,070,123	\$3,438,129	339,483	10.96%	368,006	11.99%	\$3,625,607	\$3,820,347	
33 FLEET	3,290,916	3,518,980	\$3,548,057	257,141	7.81%	29,077	0.83%	\$3,772,285	\$3,982,480	
ES General										
52 PARAMEDIC SERVICES	20,556,887	20,564,232	\$22,171,931	1,615,044	7.86%	1,607,699	7.82%	\$23,332,122	\$24,678,755	
Council										
80 COUNCIL	312,142	299,987	\$316,367	4,225	1.35%	16,380	5.46%	\$368,133	\$397,797	
92 GRANTS	100,000	89,491	\$100,000			10,509	11.74%	\$100,000	\$100,000	
Non Departmental										
90 NON-DEPARTMENTAL	1,517,628	1,377,069	\$1,292,103	-225,525	(14.86%)	-84,966	(6.17%)	\$1,308,783	\$1,325,798	
91 COST SHARED PROGRAMS	8,097,985	8,184,657	\$8,749,649	651,664	8.05%	564,992	6.90%	\$9,361,784	\$10,016,573	
93 GENERAL LIABILITY INSURANCE	380,051	382,842	\$387,370	7,319	1.93%	4,528	1.18%	\$406,739	\$427,076	
Sub-total Expenses :	60,572,172	60,556,636	\$64,370,261	3,798,089	6.27%	3,813,625	6.30%	\$67,654,764	\$70,907,800	
Contribution to Net Municipal Position :		(616,368)								
Net Levy Requirement :	21,058,743	616,368	\$22,411,916	1,353,173		21,795,548		\$23,896,324	\$25,402,103	
			6.43%					6.62%	6.30%	

2026 PROPOSED BUDGET

BUDGET INDEX

Category	Item
Salaries & Benefits	Accessibility Advisory Committee
	Salaries & Benefits
	WSIB
	911/Municipal Addressing Expense
Materials & Supplies	Accessibility Accommodations
	Advertising
	Collection Charges
	County Banquet
	Courier
	Dedicated Charges
	Educational Tour/ Council Retreat
	Equipment - Other
	Fines - Other Court Areas
	Fuel
	GIS Expenses
	Health & Safety
	Laundry
	Materials & Supplies
	Meal Allowance
	Medical Documentation
	Medical Supplies
	Memberships
	Office Supplies & Expenses
	Pharmaceuticals
	Professional Development
	Protective Equipment
	Provincial Admin Charges
	Public Relations
	Session Expenses
	Technology Services & Maintenance
	Tools & Equipment
	Tradeshows
	Travel
	Utilities
	Victim Fine Surcharge
	Witness/Interpreter Fees

Category	Item
Contracted Services	Audit
	Consultant Fees
	Contractor
	Insurance & Insurance Claims
	Legal
	Prosecution Expense
	Social Services & Shared Programs
	Special Projects
	Weed & Tree Inspections
Interest & Charges	Bank Charges
	Interest Expenses
	Rent
Contributions to other Organizations	Fines (County, St. Mary's, Stratford)
	Perth County Grant Program
Interdepartmental Transfers	Equipment Owned
	Interdepartmental Charges (Rent, Fleet)
	Reserve Transfers

NON-DEPARTMENTAL BUDGET

Council, Grants,
Non-departmental,
Shared Services,
General Liability Insurance

2026 PROPOSED BUDGET

COST SHARED PROGRAMS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Transfer from Reserve - HPPH		39,335			
Total Revenues		39,335			
EXPENDITURES					
Contracted Services	\$7,979,246	8,064,189	8,624,949	645,703	8.09%
Contributions to other Organizations	\$118,739	120,468	124,700	5,961	5.02%
Total Expenditures	\$8,097,985	8,184,657	8,749,649	651,664	8.05%
Net Levy	\$8,097,985	8,145,322	8,749,649	651,664	8.05%

2026 PROPOSED BUDGET

GENERAL LIABILITY INSURANCE

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Interdepartmental Revenues	\$380,051	382,842	387,370	7,319	(1.93%)
Total Revenues	\$380,051	382,842	387,370	7,319	(1.93%)
EXPENDITURES					
Contracted Services	\$380,051	382,842	387,370	7,319	1.93%
Total Expenditures	\$380,051	382,842	387,370	7,319	1.93%
Net Levy					

2026 PROPOSED BUDGET

COUNCIL

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Total Revenues					#DIV/0!
EXPENDITURES					
Salaries and Benefits	\$211,343	209,545	215,599	4,256	2.01%
Materials & Supplies	\$97,750	89,925	97,750		
Contracted Services	\$3,049	518	3,018	(\$31)	(1.02%)
Total Expenditures	\$312,142	299,988	316,367	4,225	1.35%
Net Levy	\$312,142	299,988	316,367	4,225	1.35%

2026 PROPOSED BUDGET

GRANTS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Total Revenues					
EXPENDITURES					
Contributions to other Organizations	\$100,000	89,491	100,000		
Total Expenditures	\$100,000	89,491	100,000		
Net Levy	\$100,000	89,491	100,000		

2026 PROPOSED BUDGET

NON-DEPARTMENTAL

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
General Tax Levy		21,058,730			
Supplementary Tax	\$587,000	587,000	577,000	(10,000)	1.70%
Payments In Lieu of Tax	\$9,000	10,928	9,000		
OMPF Funding	\$532,800	532,800	426,240	(106,560)	20.00%
Conditional Grants - Provincial		60,832			
Other Municipal Fees	\$130,907	130,907	130,907		
Other Income	\$8,700	83		(8,700)	100.00%
Interest Income	\$134,200	15,821	34,200	(100,000)	74.52%
Transfer from Reserve - County General	\$1,500	5,661	1,500		
Transfer from Reserve - Levy Stabilization	\$312,300	386,300		(312,300)	100.00%
Transfer from Reserve - Working Fund	\$100,000	100,000		(100,000)	100.00%
Total Revenues	\$1,827,907	22,899,644	1,179,347	(648,560)	35.48%

EXPENDITURES

Materials & Supplies	\$1,500	5,661	1,500	\$0	
Contracted Services	\$996,123	975,553	850,598	(\$145,525)	(14.61%)
Interdepartmental Transfers		2,846		\$0	
Transfer to Reserve - POA		2,048		\$0	
Technology Upgrades					
Transfer to Reserve - County General	\$17,150	7,783	17,150	\$0	
Transfer to Reserve - County WSIB	\$24,000	22,733	14,000	(\$10,000)	(41.67%)
Transfer to Reserve - County Employment	\$3,500	4,407	2,750	(\$750)	(21.43%)
Transfer to Reserve - Levy Stabilization	\$15,000	12,053	2,000	(\$13,000)	(86.67%)
Transfer to Reserve - PC Community Care	\$450	10,306	450	\$0	

Transfer to Reserve - Working Fund	\$10,000	-116,933	(\$54,000)	(\$64,000)	(640.00%)
Transfer to Reserve - Assessment Appeals	\$4,600	5,670	3,800	(\$800)	(17.39%)
Transfer to Reserve - Paramedic Services	\$400	478	400	\$0	
Transfer to Reserve - Paramedic Services	\$23,500	12,797	13,500	(\$10,000)	(42.55%)
Transfer to Reserve - Paramedic Services	\$11,200	12,076	10,000	(\$1,200)	(10.71%)
Transfer to Reserve - Archives Equipment	\$6,000	6,212	4,000	(\$2,000)	(33.33%)
Transfer to Reserve - Archives General	\$2,000	2,722	2,000		
Transfer to Reserve - Land Division Gene	\$1,400	2,194	1,400		
Transfer to Reserve Fund - Archives Spec	\$400	431	400		
Transfer to Reserve - Stewardship Program		251	250	250	
Transfer to Reserve - Planning Photoimaging	\$405	553	405		
Transfer to Reserve - HPPH		7,443	1,500	1,500	
Tax Write-Offs	\$400,000	400,000	420,000	20,000	5.00%
Total Expenditures	\$1,517,628	1,377,283	1,292,103	(\$225,525)	(14.86%)
Net Levy	(\$310,279)	-21,522,360	112,756	423,035	(136.34%)

OFFICE OF THE CAO

CAO, Communications,
Human Resources,
Economic Development & Tourism
Planning

OFFICE OF THE CAO

CAO & CORPORATE COMMUNICATIONS

The Chief Administrative Officer (CAO) is committed to advancing all County Council and administrative priorities by providing leadership to staff. This is achieved through strategic and operational guidance by the CAO to ensure delivery of highly professional public programs and services. The CAO provides strategic policy advice to the Warden and Council, and is accountable for the organization's performance. Corporate Communications provides organizational strategic initiative support, and is responsible for the Corporate Communications portfolio. This includes providing support to the Warden, Council and Divisions across the organization for both internal and external communications. Staff manage and maintain a variety of social media platforms, the corporate website, public notices, and media inquiries to ensure that corporate information is deployed in timely and professional manner to the appropriate audiences.

2025 ACCOMPLISHMENTS

- Work toward the upgrade and deployment of new website Content Management System (CMS)
- Communications deliverables completed for the Courthouse Campus Renovations
- Completion of Corporate Process Reviews

2026 PRIORITIES

- Communications for the potential temporary relocation of POA Court and the POA Court/Council Chamber Renovations
- Communications and public engagement activities relating to the Comprehensive Zoning By-Law Review Project
- Development of a Communications ticket and self-serve resource portal
- Development of a communications resource library for Emergency Management and other Public Awareness Campaigns and templates

2026 BUDGET DRIVERS

- Anticipated inflationary pressures

OFFICE OF THE CAO

CAO & CORPORATE COMMUNICATIONS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Interdepartmental Revenues	\$519,347	460,385	580,891	61,544	(11.85%)
TOTAL REVENUES	\$519,347	460,385	580,891	61,544	(11.85%)
EXPENDITURES					
Salaries & Benefits	\$410,249	354,023	470,767	60,518	14.75%
Materials & Supplies	\$19,500	14,680	19,500		
Contracted Services	\$67,082	69,166	67,290	208	0.31%
Interdepartmental Transfers	\$22,516	22,516	23,334	\$818	3.63%
TOTAL EXPENDITURES	\$519,347	460,385	580,891	61,544	11.85%
NET LEVY					

OFFICE OF THE CAO

HUMAN RESOURCES

The Human Resources (HR) Division is responsible for the planning, management and execution of the human resources deliverables that support the County's mission, vision and values and is aligned to the County's strategic goals. HR's priorities are centred around five functional areas: labour relations and HR advisory services, compensation and benefits, recruitment and workforce planning, employee safety, health and wellbeing, and employee development.

2025 ACCOMPLISHMENTS

- **Fostering a Safety Culture Across all Levels:** Safety leadership continues to be expanded across all departments. Training emphasizes accountability and situational awareness. Department-specific training targets the specific competencies needed to complete job requirements safely.
- **Complete Review of HR and Health and Safety Policies:** Thorough policy reviews have been completed to update policies to ensure compliance with evolving legislation, industry standards and competitiveness.
- **Supporting Others:** HR continues to offer high-quality, cost-recovery HR consulting services to local partners.

2026 PRIORITIES

- **Attract and Retain the Right Talent:** HR will continue its work to review and update job descriptions to ensure clear staff requirements. Implement and update policies as required by legislation and support the efforts of collective bargaining.
- **Enhancing Onboarding:** Additional e-learning modules will be established to enhance the efficiency and effectiveness of employee onboarding.
- **Prioritize employee wellbeing:** Continue to support staff through organized programs and provision of mental health and wellness resources

2026 BUDGET DRIVERS

- Continued commitment to training and upskilling staff to ensure workforce capacity is aligned with the County's strategic plan.
- Implementation of collective bargaining provisions.

OFFICE OF THE CAO

HUMAN RESOURCES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Other Income	\$50,745	30,507	52,298	1,553	(3.06%)
Interdepartmental Revenues	\$404,833	376,241	426,499	21,666	(5.35%)
Total Revenues	\$455,578	406,748	478,797	23,219	(5.10%)
EXPENDITURES					
Salaries and Benefits	\$324,816	316,907	332,335	7,519	2.31%
Materials & Supplies	\$92,689	52,247	94,439	1,750	1.89%
Contracted Services	\$28,745	28,265	29,813	1,068	3.72%
Interdepartmental Transfers	\$9,328	9,328	22,210	12,882	138.10%
Total Expenditures	\$455,578	406,748	478,797	23,219	5.10%
Net Levy					

OFFICE OF THE CAO

ECONOMIC DEVELOPMENT & TOURISM

Economic Development serves as a connector, advocate, and catalyst—helping businesses access training, funding, and government supports while fostering a strong, diverse local economy. Perth County Tourism leads destination development, branding, and marketing to residents, visitors, tourism partners, and business owners. Together, the division works to strengthen the business environment, expand tourism offerings, and inspire residents and visitors to explore all that Perth County has to offer.

2025 ACCOMPLISHMENTS

- Events hosted with topics including: Accessing Government Funding, Small Business Supports, Preparing for Crisis (October 30), Tell Your Story. Elevate Your Business, AI Summit
- \$124M+ in business expansion projects supported, expected to create more than 125 new jobs.
- 16 People of Perth County profiles completed.
- 10 Photo Frames installed across the County, enhancing rural tourism visibility
- New tribute to Corey Conners installed at Listowel Golf and Country Club.
- 10 custom-built farm stands designed and constructed by local students.

2026 PRIORITIES

- FRAME + FIND Perth County Waypoints Project will deliver cohesive, modern signage that helps residents and visitors navigate the region with ease.
- Perth County alongside investStratford and the Ministry of Rural Affairs—will host this two-day provincial forum, showcasing: Agri-tourism assets, Regional best practices and cross-sector collaboration

2026 BUDGET DRIVERS

- Continuing to pursue external funding to support major initiatives, including: Foreign Direct Investment Funding & Support: International tradeshow and trade missions; Rural Ontario Development Funding: To support FRAME + FIND Perth County Waypoints Project; Rural Tourism Organization Four (RTO4): Funding to support tourism influencer support

OFFICE OF THE CAO

ECONOMIC DEVELOPMENT & TOURISM

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Federal		34,724			
Conditional Grants - Provincial	\$65,000	42,958	80,000	15,000	(23.08%)
Total Revenues	\$65,000	77,682	80,000	15,000	(23.08%)
EXPENDITURES					
Salaries and Benefits	\$507,938	536,717	573,992	66,054	13.00%
Materials & Supplies	\$220,126	278,800	224,759	4,633	2.10%
Contracted Services	\$154,247	152,291	124,672	-29,575	(19.17%)
Interdepartmental Transfers	\$25,080	25,080	39,218	14,138	56.37%
Corporate Overhead	\$100,216	94,746	105,930	5,714	5.70%
Total Expenditures	\$1,007,607	1,087,634	1,068,571	60,964	6.05%
Net Levy	\$942,607	1,009,952	988,571	45,964	4.88%

OFFICE OF THE CAO

PLANNING

The Perth County Planning Division is responsible for providing planning services to each of the Lower-Tier Municipalities. In partnership with Lower-Tier staff, the division works to promote orderly land use development that is compatible with surrounding uses and serves the public interest. Through careful land use planning, staff assist the Lower-Tier municipalities in managing growth and development while also providing consideration for important social, economic and environmental impacts.

2025 ACCOMPLISHMENTS

- Completion of the Official Plan
- Comprehensive Zoning By-law Reviews for 4 Lower Tiers is underway
- Launched a Planning Application Tracking Webpage
- In collaboration with GIS, an online platform was established to track planning inquiries and pre-consultations

2026 PRIORITIES

- Advance Comprehensive Zoning By-law Reviews for 4 Lower Tier municipalities
- Expand planning tracking platform to include all types of planning applications
- Work with Lower Tier municipalities to review and update by-laws that are associated with land use planning (i.e. site plan control, parkland dedication, tree compensation, etc.)
- Establish a Terms of Reference for Privately Initiated Settlement Area Boundary Expansion proposals

2026 BUDGET DRIVERS

- Decrease to Technology Costs line due to discontinuation of Cloudpermit
- Legal fees budget have increased to reflect yearly legal costs

OFFICE OF THE CAO

PLANNING

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Other Municipal	\$329,910	242,634	329,910		
Fees	\$300,090	247,212	300,090		
Total Revenues	\$630,000	489,846	630,000		
EXPENDITURES					
Salaries and Benefits	\$1,114,741	977,448	1,095,544	-19,197	(1.72%)
Materials & Supplies	\$114,994	57,568	72,024	-42,970	(37.37%)
Contracted Services	\$28,273	26,438	38,975	10,702	37.85%
Interdepartmental Transfers	\$49,466	49,466	62,130	12,664	25.60%
Corporate Overhead	\$165,853	156,802	153,437	-12,416	(7.49%)
Transfer to Reserve - Official Plan Upda	\$20,000	20,000	20,000		
Total Expenditures	\$1,493,327	1,287,722	1,442,110	-51,217	(3.43%)
Net Levy	\$863,327	797,876	812,110	-51,217	(5.93%)

CORPORATE SERVICES

Legislative Services, Finance,
Technology Services,
Court Services, Prosecution,
Stratford-Perth Archives

CORPORATE SERVICES

LEGISLATIVE SERVICES

Legislative Services ensures compliance with legislation and fosters public trust and confidence in the government of Perth County. Responsibilities of the division include; promoting the County's framework of accountable and transparent governance by responding to public requests for information, ensuring opportunity to access Council, managing corporate records, overseeing the Accessibility program, Commissioner of Oaths responsibilities, managing the Forestry and Grant programs, and providing internal and external customer service via the Central Reception area. Obligations also include supporting an efficient operational environment where all levels of staff have access to the information that they need to perform their roles, including the provision of recommendations to Council to support informed decision-making.

2025 ACCOMPLISHMENTS

- Accessibility compliance (document remediation requests, website approvals, tracker created)
- New safety procedures developed to reflect new reception space and new security needs
- Creation and education for MFIPPA training for all County staff
- Create/revise procedures with central reception relocation

2026 PRIORITIES

- Create process efficiencies through digitization of financial records (invoices)
- Centralization of corporate office supply purchasing
- Completion of public access to corporate records
- Ensure documentation and preparations are in place for Council orientation/education (election)

2026 BUDGET DRIVERS

- Potential reallocation of budget for centralized office supply ordering

CORPORATE SERVICES

LEGISLATIVE SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Interdepartmental Revenues	\$660,287	607,910	698,643	38,356	(5.81%)
Total Revenues	\$660,287	607,910	698,643	38,356	(5.81%)
EXPENDITURES					
Salaries and Benefits	\$495,863	464,332	497,443	1,580	0.32%
Materials & Supplies	\$30,535	17,043	30,535		
Contracted Services	\$85,770	78,416	88,012	2,242	2.61%
Interdepartmental Transfers	\$48,119	48,119	82,653	34,534	71.77%
Total Expenditures	\$660,287	607,910	698,643	38,356	5.81%

Net Levy

CORPORATE SERVICES

FINANCE

The financial system of a municipality is a key tool that ensures business objectives are carried out in accordance with the policies set forth by Council and that the organization meets all legislative requirements. The Finance Division service strategy provides a system of financial management and reporting that allows County Council to fulfill its fiduciary duty, and to provide timely and relevant financial data to County departments to enable effective management decisions and service delivery.

2025 ACCOMPLISHMENTS

- Accounting and Budgeting software upgrade (Modernization of Payroll)
- Completion of the 2025 regulatory requirements Asset Management Plan
- Education and policy development for staff and council on municipal finances. (Reserve and reserve funds, Debt Management, Cashflow Management and Procurement Policy refresh)

2026 PRIORITIES

- 2026 Development Charge Feasibility Study. Project will provide education and foundation of DCs within Perth County Region. Ensuring the necessary funds for infrastructure growth are obtained through development and not the tax base of the County
- Records management digitization of finance processes (Paperless invoices - Accounts Payables)
- Budget Policy Development
- RFP for Banking Services

2026 BUDGET DRIVERS

- Inflationary increases

CORPORATE SERVICES

FINANCE

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Interdepartmental Revenues	\$771,459	782,923	764,219	(7,240)	0.94%
Total Revenues	\$771,459	782,923	764,219	(7,240)	0.94%
EXPENDITURES					
Salaries and Benefits	\$630,780	627,023	652,642	21,862	3.47%
Materials & Supplies	\$24,978	33,471	27,978	3,000	12.01%
Contracted Services	\$54,472	61,747	45,919	-8,553	(15.70%)
Interest and Charges	\$850	304	850		
Interdepartmental Transfers	\$60,379	60,378	36,830	-23,549	(39.00%)
Total Expenditures	\$771,459	782,923	764,219	-7,240	(0.94%)

Net Levy

CORPORATE SERVICES

TECHNOLOGY SERVICES

The Technology Services Division is comprised of the Information Technology (IT) and Geographic Information Systems (GIS) sections. IT and GIS provide important, reliable and comprehensive technology and data solutions used across the Corporation every day. This critical data and digital infrastructure to support and enable County staff to deliver efficient and cost-effective municipal services and improve the management of information to make it accessible to County Council, County departments, and to our residents. In addition, the division is responsible for corporate risk management ensuring cyber security best practices and procedures are upheld.

2025 ACCOMPLISHMENTS

- Delivered and setup all final technology requirements for the new administration office construction project (areas included data cabling, telecommunications, audio-visual, office equipment setups, Wi-Fi access, building access, and video camera systems)
- Completed major software and hardware system upgrades for both Finance and Court Services divisions
- Developed several new online mapping and reporting resources to help both upper and lower-tier staff manage and monitor their mandated asset management requirements
- Produced all GIS maps, online tools and the resulting updates to data layers required to complete and deliver the final version of the new County Official Plan.

2026 PRIORITIES

- Deliver all required technology solutions as part of the project to renovate the County Council Chambers providing dual purpose use for both County Council and POA Court services.
- Investigate possible upgrades to key business systems or new technologies to improve service levels and efficiencies identified through organization process reviews
- Upgrade the base GIS software and hardware systems to provide new services while helping to streamline and enhance data access and sharing for County staff, lower-tier staff and the public
- Develop any new and revised mapping data and GIS online products required to update the County's Zoning By-laws, ensuring they align with the County's recently updated Official Plan

2026 BUDGET DRIVERS

- Increase in annual software and services licensing costs due to inflation and the onboarding new staff across the organization (requiring both hardware and software purchases and licensing).

CORPORATE SERVICES

TECHNOLOGY SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Other Municipal	\$74,000	69,330	74,000		
Recoveries	\$31,400	35,340	31,400		
Interdepartmental Revenues	\$1,356,066	1,258,418	1,480,300	124,234	(9.16%)
Transfer from Reserve - Computer Systems	\$3,000	18,000		(3,000)	100.00%
Total Revenues	\$1,464,466	1,381,088	1,585,700	121,234	(8.28%)
EXPENDITURES					
Salaries and Benefits	\$849,057	769,587	892,009	42,952	5.06%
Materials & Supplies	\$380,600	376,944	425,800	45,200	11.88%
Contracted Services	\$5,621	5,367	6,183	562	10.00%
Amortization	\$160,000	160,000	160,000		
Interdepartmental Transfers	\$29,188	29,189	61,708	32,520	111.42%
Capital Renewal Expense	\$40,000	40,000	40,000		
Total Expenditures	\$1,464,466	1,381,088	1,585,700	121,234	8.28%
Net Levy					

CORPORATE SERVICES

COURT SERVICES

The primary function of the division is to serve the Ontario Court of Justice - Provincial Offences. The Provincial Offences Administration office answers inquiries and responds to requests from the general public in relation to offences committed under the legislation governed by the Provincial Offences Act. There is a large volume of data entry, court scheduling and processing of payments.

2025 ACCOMPLISHMENTS

- Transitioned from a part-time contract prosecutor to a full time, in-house prosecutor
- Assumed responsibility for prosecuting Part III offences from the province to the municipality
- Responsibilities for POA intake transitioned from the Ontario Court of Justice to POA court
- Secured an additional nine court dates to help alleviate scheduling pressures

2026 PRIORITIES

- Renovate the POA courtroom/Council chambers into a room that functions as a multi-purpose space
- Continue with high level of service to the public and judiciary
- Continue to receive additional court dates to assist with scheduling court cases

2026 BUDGET DRIVERS

- Increased demands for court interpreters
- Legislative changes impacting court administration
- Renovation of POA courtroom/Council Chambers
- Revenue for the Provincial Offences Division is difficult to predict as it relies upon a number of factors. There is an intermunicipal service agreement between the Town of St. Marys, the City of Stratford and the County of Perth which divides fine revenue based on location of the offence. Perth County revenue is then further distributed to the Lower-Tier municipalities based on weighted assessment.

CORPORATE SERVICES

COURT SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Federal		2,408			
Fines	\$1,666,000	1,554,145	1,707,000	41,000	(2.46%)
Fines - Other Court Areas	\$143,000	213,912	179,000	36,000	(25.17%)
Interest Income	\$30,000	20,110	21,000	(9,000)	30.00%
Total Revenues	\$1,839,000	1,790,575	1,907,000	68,000	(3.70%)
EXPENDITURES					
Salaries and Benefits	\$633,517	675,677	673,433	39,916	6.30%
Materials & Supplies	\$578,779	521,020	581,279	2,500	0.43%
Contracted Services	\$263,796	212,248	308,855	45,059	17.08%
Interest and Charges	\$20,000	33,129	25,000	5,000	25.00%
Contributions to other Organizations	\$56,036	69,750	22,015	-34,021	(60.71%)
Interdepartmental Transfers	\$110,132	111,656	116,797	6,665	6.05%
Corporate Overhead	\$176,740	167,095	179,621	2,881	1.63%
Total Expenditures	\$1,839,000	1,790,575	1,907,000	68,000	3.70%

Net Levy

CORPORATE SERVICES

PROVINCIAL OFFENCES PROSECUTION

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Recoveries	\$252,074	201,967	296,661	44,587	(17.69%)
Total Revenues	\$252,074	201,967	296,661	44,587	(17.69%)
EXPENDITURES					
Salaries and Benefits	\$213,770	174,825	234,746	20,976	9.81%
Materials & Supplies	\$15,150	3,989	8,950	-6,200	(40.92%)
Interdepartmental Transfers	\$23,154	23,154	25,481	2,327	10.05%
Corporate Overhead			27,484	27,484	0
Total Expenditures	\$252,074	201,967	296,661	44,587	17.69%

Net Levy

CORPORATE SERVICES

STRATFORD-PERTH ARCHIVES

Stratford-Perth Archives is a state-of-the-art, accessible facility with dedicated staff responsible for preserving and making available the permanently valuable records of 6 municipal governments plus photographs, maps, films, and other documents from local communities illuminating our area's rich past. Key evidence of local government decisions and community activities is captured and made available for staff and citizens, now and in the future.

2025 ACCOMPLISHMENTS

- Created new reference and events policies for Stratford-Perth Archives.
- Reinstated weekly social media posts linked to the Stratford-Perth Archives blog on the Perth County website - sharing updates and announcements, information about collections and local history information for communities.
- Created a plan to offer a new virtual research appointment service allowing researchers to access collections remotely via video chats with Stratford-Perth Archives staff.

2026 PRIORITIES

- Implementing reference and events policies developed in 2025 to increase public awareness of services available at Stratford-Perth Archives.
- Launching virtual research appointment service for winter 2026.
- Reviewing and updating all records in Stratford-Perth Archives Collections Management database.

2026 BUDGET DRIVERS

- Inflationary increases only.

CORPORATE SERVICES

STRATFORD-PERTH ARCHIVES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Federal		4,816			
Other Municipal - City of Stratford	\$376,754	351,210	381,607	4,853	(1.29%)
Sales	\$250	77	250		
Fees	\$1,800	686	1,800		
Other Income	\$2,500	1,100	2,500		
Donations	\$500	1,295	500		
Transfer from Reserve - Archives	\$2,000	2,000	3,000	1,000	(50.00%)
Special Donations					
Total Revenues	\$383,804	361,184	389,657	5,853	(1.52%)
EXPENDITURES					
Salaries and Benefits	\$450,373	408,489	453,462	3,089	0.69%
Materials & Supplies	\$61,800	52,434	60,100	-1,700	(2.75%)
Contracted Services	\$3,424	3,153	3,754	330	9.64%
Interest and Charges	\$1,000	759	1,000		
Interdepartmental Transfers	\$285,000	285,000	295,000	10,000	3.51%
Corporate Overhead	\$61,712	58,344	62,023	311	0.50%
Total Expenditures	\$863,309	808,179	875,339	12,030	1.39%
Net Levy	\$479,505	446,995	485,682	6,177	1.29%

PUBLIC WORKS

Administration, Roads,
Facilities, Fleet

PUBLIC WORKS

ADMINISTRATION, ROADS, FACILITIES, FLEET

The Public Works Department is responsible for Roads, Fleet and Facilities. The Roads Division is responsible for the operation and maintenance of the County's highway system (roads, bridges and all appurtenances associated with this system). Roads Division is subdivided into Summer Maintenance, Winter Maintenance, and Capital Projects. Fleet Division does not have any division of services and treats all County vehicles and equipment equally. Facilities Division maintains, repairs, and operates County Facilities. Customers of Facilities are both internal and external, and include County staff, Provincial staff, members of the public, and 3rd party lessees and lessors.

2025 ACCOMPLISHMENTS

- Completion of renovations at 5 Huron Street/Connection Link addition; the new administration area is now occupied by County staff and provides a new Central Reception area for public facing customer service;
- Rehabilitated and resurfaced a combined 23 centreline kilometres of County Road assets across sections of Perth Road 140, Perth Line 44 and Perth Road 130;
- Constructed a Roundabout intersection control at the intersection of Perth Road 140 and Perth Line 91, and implemented All-way stop controls at the intersection of Perth Line 33 and Perth Road 107 improving traffic flow and intersection safety;
- Delivered a fall intake of the Stewardship Program and expanded the Program Streams to include opportunities for establishing Living Snow Fences adjacent to County and local roads.

2026 PRIORITIES

- Undertake renovations to Council Chambers at 1 Huron Street providing dual purpose use for both County Council and POA Court business;
- Rehabilitate and resurface portions of Perth Line 43, Perth Road 135, Perth Road 130, Perth Road 147 and evaluate and assess the condition of the County road network;
- Continue bridge and culvert rehabilitation and replacement schedule by replacing culvert structure 107030 on Perth Road 107 and evaluating design options for future bridge replacements on Perth Line 20 and Perth Road 163, update structure condition evaluations;

2026 BUDGET DRIVERS

- Contract with Compass Minerals has been renegotiated with a 0% increase over 2024/25 for the 2025/26 winter season, and 3% increase thereafter;
- Contract has been renegotiated 3% increase over 2024/25 rates for the 2025/26 winter season, and 3% increase thereafter;
- Impacts from municipal drain assessments/improvement; winter maintenance; reserve levels.

PUBLIC WORKS

ADMINISTRATION

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Intradepartmental Revenues	\$2,237,899	2,146,329	2,389,882	151,983	(6.79%)
Total Revenues	\$2,237,899	2,146,329	2,389,882	151,983	(6.79%)
EXPENDITURES					
Salaries and Benefits	\$489,660	501,282	518,935	29,275	5.98%
Materials & Supplies	\$20,407	15,069	20,407		
Contracted Services	\$57,548	50,850	59,803	2,255	3.92%
Corporate Overhead	\$1,670,284	1,579,128	1,790,737	120,453	7.21%
Total Expenditures	\$2,237,899	2,146,329	2,389,882	151,983	6.79%

Net Levy

PUBLIC WORKS

ROADS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Other Municipal	\$166,060	99,091	166,060		
Other Municipal - City of Stratford	\$2,059,664	2,059,664	2,181,362	121,698	(5.91%)
Other Income	\$88,000	86,003	88,000		
Intradepartmental Revenues	\$2,688,402	2,870,423	2,869,799	181,397	(6.75%)
Permits	\$32,000	38,451	33,000	1,000	(3.13%)
Transfer from Reserve - Roads Capital	\$546,013	114,832	207,193	(338,820)	62.05%
Transfer from Reserve - Bridges & Culverts			859,476	859,476	
Total Revenues	\$5,580,139	5,258,507	6,404,890	824,751	(14.78%)
EXPENDITURES					
Salaries and Benefits	\$2,140,538	2,183,761	2,198,816	58,278	2.72%
Materials & Supplies	\$3,205,647	3,672,821	3,681,842	476,195	14.85%
Contracted Services	\$1,906,813	1,831,150	1,676,688	-230,125	(12.07%)
Interdepartmental Transfers	\$4,195,910	4,293,577	4,514,814	318,904	7.60%
Total Expenditures	\$11,448,908	11,971,352	12,072,160	623,252	5.44%
Net Levy	\$5,868,769	6,712,845	5,667,270	-201,499	(3.43%)

PUBLIC WORKS

PROJECT JOB COST | ROADS

	2025 Budget	2025 Projected Actuals	2026 Budget	Budget \$ Change	Budget % Change
31-1-5000 General Maintenance					
5110 Bridge Repairs	\$19,635	14,828	19,827	192	0.98%
5120 Culvert Repairs	\$140,464	113,250	127,690	-12,774	(9.09%)
5210 Mowing/Spraying	\$120,324	109,490	128,502	8,178	6.80%
5230 Tree Maintenance	\$207,100	124,234	218,183	11,083	5.35%
5240 Ditch & Tile	\$793,206	726,000	86,225	-706,981	(89.13%)
5250 Catch Basins	\$24,371	8,014	24,591	220	0.90%
5260 Clean Up Right of Way	\$28,517	20,723	28,860	343	1.20%
5310 Pavement Repairs	\$216,257	122,236	213,992	-2,265	(1.05%)
5330 Sweeping, Flushing	\$58,044	45,530	58,802	758	1.31%
5340 Shouldering Maintenance	\$496,394	486,755	515,961	19,567	3.94%
5561 Standby	\$8,234	9,297	8,456	222	2.70%
5610 Centerline Marking	\$598,689	544,984	603,045	4,356	0.73%
5620 Roadway Lighting	\$29,155	49,363	33,752	4,597	15.77%
5640 Signs	\$275,723	229,747	279,091	3,368	1.22%
5660 Crossing Protection	\$23,830	51,078	24,000	170	0.71%
5670 Guiderails	\$22,032	22,360	28,107	6,075	27.57%
5760 Grade Repair	\$2,173	40	2,188	15	0.69%
5770 Routine Patrol	\$170,903	197,961	173,336	2,433	1.42%
5790 Engineering	\$80,086	52,261	77,902	-2,184	(2.73%)
5791 Road Closings	\$13,805	29,006	16,955	3,150	22.82%
Total 31-1-5000 General Maintenance	\$3,328,942	2,957,157	2,669,465	-659,477	(19.81%)
31-1-5100 Capital Maintenance					
5240 Ditch & Tile			859,476	859,476	
5320 Crack Sealing	\$156,569	72,125	165,887	9,318	5.95%
5350 Resurfacing	\$389,444	42,707	4,832	-384,612	(98.76%)
5790 Engineering			36,474	36,474	
RESERVESFROM Transfers from Reserves	(\$546,013)	-114,832	-1,066,669	-520,656	95.36%
Total 31-1-5100 Capital Maintenance		0			
31-1-5500 Winter Maintenance Contract					
PATROL Winter Patrol	\$309,865	259,144	330,241	20,376	6.58%
PLOWSAND Plowing/Sanding	\$4,452,615	5,734,067	5,011,227	558,612	12.55%
Maintenance					
WINTERSTANDBY Winter Standby	\$43,791	8,672	44,977	1,186	2.71%

Total 31-1-5500 Winter Maintenance Contract	\$4,806,271	6,001,883	5,386,445	580,174	12.07%
31-1-ADMIN Roads Division Administration					
ADMRD Admin Roads	\$2,688,402	2,870,423	2,869,799	181,397	6.75%
REVENUE General Revenue	(\$2,688,402)	-2,870,423	-2,869,799	-181,397	6.75%
Total 31-1-ADMIN Roads Division Administration		0			
31-1-ADMREVTR Revenue & Reserve Transfers					
REVENUE General Revenue	(\$2,179,664)	-2,184,118	-2,302,362	-122,698	5.63%
Total 31-1-ADMREVTR Revenue & Reserve Transfers	(\$2,179,664)	-2,184,118	-2,302,362	-122,698	5.63%
31-9-OTHMUN Maintenance Work for Other Municipal					
NORTHPER Maintenance Work for North Perth	\$6,136		6,184	48	0.78%
OTHERMUN Maintenance Work for Other Municipalities	\$13,248		13,312	64	0.48%
PEREAST Maintenance Work for Perth East	\$11,997		12,124	127	1.06%
PERSOUTH Maintenance Work for Perth South	\$18,310	30,624	18,390	80	0.44%
REVOTHER Revenue from Other Municipalities	(\$166,060)	-99,091	-166,060		
WESTPER Maintenance Work for West Perth	\$29,589	6,389	29,772	183	0.62%
Total 31-9-OTHMUN Maintenance Work for Other Municipal	(\$86,780)	-62,078	-86,278	502	(0.58%)
Total 31 ROADS	\$5,868,769	6,712,844	5,667,270	-201,499	(3.43%)

PUBLIC WORKS

FACILITIES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Federal		2,408			
Other Income	\$59,424	56,247	138,424	79,000	(132.94%)
Interdepartmental Revenues	\$2,193,742	2,193,742	2,394,432	200,690	(9.15%)
Intradepartmental Revenues	\$591,685	566,833	651,478	59,793	(10.11%)
Lease/Rental - Province	\$253,795	250,892	253,795		
Total Revenues	\$3,098,646	3,070,122	3,438,129	339,483	(10.96%)
EXPENDITURES					
Salaries and Benefits	\$452,603	456,775	471,334	18,731	4.14%
Materials & Supplies	\$593,430	472,058	593,708	278	0.05%
Contracted Services	\$995,230	1,049,008	1,038,066	42,836	4.30%
Interest and Charges	\$343,235	357,498	489,840	146,605	42.71%
Amortization	\$436,476	436,476	560,476	124,000	28.41%
Interdepartmental Transfers	\$415,560	385,763	454,231	38,671	9.31%
Transfer to Reserve - Facilities Capital	(\$137,888)	(\$87,456)	(\$169,526)	-31,638	22.94%
Total Expenditures	\$3,098,646	3,070,122	3,438,129	339,483	10.96%
Net Levy					

PUBLIC WORKS

PROJECT JOB COST | FACILITIES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
32-1-24ANDREW 24 St. Andrews Street					
EXPENSES Expenses	\$86,860	89,693	160,105	73,245	84.33%
REVENUE General Revenue	(\$40,000)	-40,000	-40,000		
Total 32-1-24ANDREW 24 St. Andrews Street	\$46,860	49,693	120,105	73,245	156.31%
32-1-ADMIN Facilities Division Administration					
ADMFAC Admin Facility	\$591,685	564,435	651,478	59,793	10.11%
REVENUE General Revenue	(\$591,685)	-564,435	-651,478	-59,793	10.11%
Total 32-1-ADMIN Facilities Division Administration					
32-1-ADMREVTR Facilities Reserve Transfers					
RESERVESTO Transfers to Reserves	(\$137,888)	-96,912	-169,526	-31,638	22.94%
REVENUE General Revenue	(\$4,424)	-6,832	-4,424		
Total 32-1-ADMREVTR Facilities Reserve Transfers	(\$142,312)	-103,744	-173,950	-31,638	22.23%
32-1-ARCHIVES Archives Operating Costs					
EXPENSES Expenses	\$284,406	270,758	293,678	9,272	3.26%
REVENUE General Revenue	(\$285,000)	-285,000	-295,000	-10,000	3.51%
Total 32-1-ARCHIVES Archives Operating Costs	(\$594)	-14,242	-1,322	-728	122.56%
32-1-CRTHOUSE Courthouse Operating Costs					
EXPENSES Expenses	\$811,092	831,524	1,018,794	207,702	25.61%
REVENUE General Revenue	(\$641,537)	-638,826	-830,227	-188,690	29.41%
Total 32-1-CRTHOUSE Courthouse Operating Costs	\$169,555	192,698	188,567	19,012	11.21%
32-1-EMSHQ EMS Head Quarters (Stratford)					
EXPENSES Expenses	\$518,658	538,018	543,114	24,456	4.72%
REVENUE General Revenue	(\$550,000)	-550,000	-560,000	-10,000	1.82%
Total 32-1-EMSHQ EMS Head Quarters (Stratford)	(\$31,342)	-11,982	-16,886	14,456	(46.12%)
32-1-EMSLIST EMS Listowel Base Operating Costs					
EXPENSE Expenses	\$76,256	63,781	74,470	-1,786	(2.34%)
REVENUE General Revenue	(\$80,000)	-80,000	-90,000	-10,000	12.50%
Total 32-1-EMSLIST EMS Listowel Base Operating Costs	(\$3,744)	-16,219	-15,530	-11,786	314.80%
32-1-EMSMILV EMS Milverton Operating Costs					
EXPENSE Expenses	\$90,920	79,965	93,216	2,296	2.53%
REVENUE General Revenue	(\$90,000)	-90,000	-100,000	-10,000	11.11%

Total 32-1-EMSMILV EMS Milverton Operating Costs	\$920	-10,035	-6,784	-7,704	(837.39%)
32-1-EMSMITCH EMS Mitchell Operating Costs					
EXPENSE Expenses	\$115,011	100,159	111,291	-3,720	(3.23%)
REVENUE General Revenue	(\$120,000)	-120,000	-125,000	-5,000	4.17%
Total 32-1-EMSMITCH EMS Mitchell Operating Costs	(\$4,989)	-19,841	-13,709	-8,720	174.78%
32-1-EMSMONK EMS Monkton Post Operating Costs					
EXPENSE Expenses	\$23,128	20,413	24,494	1,366	5.91%
REVENUE General Revenue	(\$22,000)	-22,000	-23,000	-1,000	4.55%
Total 32-1-EMSMONK EMS Monkton Post Operating Costs	\$1,128	-1,587	1,494	366	32.45%
32-1-EMSSTMAR EMS St. Mary's Base Operating Costs					
EXPENSE Expenses	\$90,041	99,561	91,137	1,096	1.22%
REVENUE General Revenue	(\$95,000)	-95,000	-105,000	-10,000	10.53%
Total 32-1-EMSSTMAR EMS St. Mary's Base Operating Costs	(\$4,959)	4,561	-13,863	-8,904	179.55%
32-1-PWRMILV PW Milverton Yard Operating Costs					
EXPENSE Expenses	\$98,460	95,925	99,227	767	0.78%
REVENUE General Revenue	(\$99,000)	-99,000	-109,000	-10,000	10.10%
Total 32-1-PWRMILV PW Milverton Yard Operating Costs	(\$540)	-3,075	-9,773	-9,233	1,709.81%
32-1-PWRMITCH PW Mitchell Operating Costs					
EXPENSE Expenses	\$301,880	268,823	294,723	-7,157	(2.37%)
REVENUE General Revenue	(\$320,000)	-320,000	-340,000	-20,000	6.25%
Total 32-1-PWRMITCH PW Mitchell Operating Costs	(\$18,120)	-51,177	-45,277	-27,157	149.87%
32-1-PWRSTRAT PW Stratford Operating Costs					
EXPENSE Expenses	\$132,955	134,053	140,141	7,186	5.40%
REVENUE General Revenue	(\$145,000)	-145,000	-150,000	-5,000	3.45%
Total 32-1-PWRSTRAT PW Stratford Operating Costs	(\$12,045)	-10,947	-9,859	2,186	(18.15%)
32-1-RADIOEQU Radio Interoperability Equipment					
RADIOEQUIP Radio Equipment	\$9,514	3,586	5,244	-4,270	(44.88%)
Total 32-1-RADIOEQU Radio Interoperability Equipment	\$9,514	3,586	5,244	-4,270	(44.88%)
32-1-SOLAR Solar Panel Expenses					
EXPENSE Expenses	\$5,668	5,415	6,543	875	15.44%
REVENUE General Revenue	(\$15,000)	-13,104	-15,000		
Total 32-1-SOLAR Solar Panel Expenses	(\$9,332)	-7,689	-8,457	875	(9.38%)
Total 32 FACILITIES					

PUBLIC WORKS

FLEET

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Provincial	\$15,869		15,869		
Interdepartmental Revenues	\$2,678,005	2,906,023	2,899,958	221,953	(8.29%)
Intradepartmental Revenues	\$597,042	612,956	632,230	35,188	(5.89%)
Total Revenues	\$3,290,916	3,518,979	3,548,057	257,141	(7.81%)
EXPENDITURES					
Salaries and Benefits	\$374,217	377,874	389,454	15,237	4.07%
Materials & Supplies	\$1,336,199	1,452,418	1,345,342	9,143	0.68%
Contracted Services	\$263,367	326,549	287,671	24,304	9.23%
Interest and Charges	\$24,658	25,092	24,658		
Interdepartmental Transfers	\$474,109	446,792	507,225	33,116	6.98%
Transfer to Reserve - Fleet Capital	\$818,366	890,254	993,707	175,341	21.43%
Total Expenditures	\$3,290,916	3,518,979	3,548,057	257,141	7.81%

Net Levy

PUBLIC WORKS

PROJECT JOB COST | FLEET

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
33-1-ADMIN Fleet Division Administration					
ADMFLT Fleet Admin	\$597,042	602,451	632,230	35,188	5.89%
REVENUE General Revenue	(\$597,042)	-602,451	-632,230	-35,188	5.89%
Total 33-1-ADMIN Fleet Division Administration					
33-1-ADMREVTR Admin Revenue & Transfer to Reserve					
RESERVESFROM Transfers from Reserves	(\$19,839)		-19,968	-129	0.65%
RESERVESTO Transfers to Reserves	\$838,205	898,221	1,013,675	175,470	20.93%
REVENUE General Revenue	(\$15,869)		-15,869		
Total 33-1-ADMREVTR Admin Revenue & Transfer to Reserve	\$802,497	898,221	977,838	175,341	21.85%
33-1-FLEET Fleet Contract					
0543 V043 CAT 4300 IT Backhoe		4,899			
0579 V079 2005 20 t trailer	\$4,698	16,288	4,854	156	3.32%
0656 145 Gallon Diesel Kettle w/Hose & Wand	\$7,697	6,057	7,968	271	3.52%
0703 V003 2008 16000 F450 truck	\$19,834	30,843	20,712	878	4.43%
0967 VERMEER BRUSH CHIPPER	\$3,522	3,943	3,683	161	4.57%
1008 V008 2010 Tandem	\$2,178	2,178		-2,178	(100.00%)
1117 2011 Chevrolet Silverado LT 2500 1/2 Ton	\$26,232	8,855		-26,232	(100.00%)
1135 V035 2011 Caterpillar Grader	\$26,629	69,032	27,913	1,284	4.82%
1150 John Deere 644L Loader		439			
1210 2012 16,000 GWV Chassis Cab Truck	\$19,870	18,289	20,738	868	4.37%
1223 2012 Chevorlet Pickup	\$13,938	4,836	14,647	709	5.09%
1258 Demer Ambulance - Facilities Vehicle	\$14,281	10,682	15,032	751	5.26%
1301 V001 Tri - Axle Truck	\$60,585	2,253		-60,585	(100.00%)
1355 V055 Spray Patch	\$7,534	9,270	7,842	308	4.09%
1405 V005 2014 Tandem Dump Plow	\$91,200	160,201	94,066	2,866	3.14%
1406 V006 Freightliner Model 114SD /TriAxle	\$91,200	119,450	94,066	2,866	3.14%
1418 V018 - 3/4 Ton Pickup, Diesel		513			
1524 V024 Tri - Axle Truck	\$89,375	114,993	92,098	2,723	3.05%
1602 V002 Tandem Dump Plow VHD64B	\$51,064	91,645	52,901	1,837	3.60%
1614 V014 2016 Chevy Silverado Quad	\$17,139	6,113	17,956	817	4.77%
1715 V015 2017 Dodge RAM 1500 4x4	\$26,413	22,607	27,444	1,031	3.90%
1820 V020 2018 Dodge RAM 1500 SLT	\$23,888	44,004	24,825	937	3.92%

1822 V022 2018 Dodge RAM 1500 SLT	\$22,865	12,346	23,766	901	3.94%
1907 V007 2019 Tandem Dump Plow	\$88,845	154,972	91,603	2,758	3.10%
1928 V028 - 2019 Ford F150 XLT	\$18,214	14,291	18,828	614	3.37%
2012 CEMC Vehicle - 2020 Kia Sportage	\$2,546	2,284	2,798	252	9.90%
2019 Vehicle 19 - 2020 GMC Sierra 1500	\$17,553	17,013	18,314	761	4.34%
2029 V029 2020 Tandem Dump Plow	\$89,327	90,431	92,109	2,782	3.11%
2145 (V045 CAT 926M Loader-Leased)	\$41,582	80,096	42,561	979	2.35%
2204 V004 2022 Tandem Dump Plow	\$108,704	84,327	112,135	3,431	3.16%
2216 V016 2022 Tandem/Plow	\$91,315	24,244	93,916	2,601	2.85%
2311 V011 2023 Chassis/Plow	\$72,081	83,158	74,634	2,553	3.54%
2321 Dodge Ram 2500 Heavy Duty	\$23,419	6,474	24,250	831	3.55%
2333 CAT 420 Backhoe	\$25,138	6,668	25,919	781	3.11%
2340 V2340 Hitachi Loader	\$24,989	15,191	25,679	690	2.76%
2409 V009 2024 Freightliner Triaxle	\$37,384	90,107	99,086	61,702	165.05%
2418 Dodge Ram 3/4 Ton	\$18,191	18,892	18,967	776	4.27%
2442 2024 Sweeper (Eddynet)	\$1,324	6,766	1,381	57	4.31%
9174 GRAVEL SPREADER	\$20,036	21,319	20,841	805	4.02%
A1000 EMS Incident Trailer	\$1,563	1,041	1,615	52	3.33%
A1021 2020 Crestline New Era Ambulance	\$19,703	53,188	21,322	1,619	8.22%
A1022 2023 Crestline Fleetmax 2.0	\$34,601	47,210	36,566	1,965	5.68%
A1023 2017 Chevrolet unit #NE-11184	\$53,894	42,141	56,273	2,379	4.41%
A1024 2017 Chevrolet unit #NE-11185	\$37,055	25,941	39,031	1,976	5.33%
A1025 2017 Crestline unit	\$54,706	24,038	57,119	2,413	4.41%
A1026 2018 Crestline	\$16,814	24,454	18,367	1,553	9.24%
A1027 2022 Crestline	\$54,261	10,939	56,681	2,420	4.46%
A1059 2022 Crestline	\$53,538	23,278	55,872	2,334	4.36%
A1060 2020 Chevy Crestline	\$48,227	44,433	50,422	2,195	4.55%
A1061 2020 Chevy Crestline	\$23,960	52,447	25,678	1,718	7.17%
A1062 2020 Chevy Crestline	\$41,801	51,095	43,932	2,131	5.10%
A1070 2023 Crestline FleetMax 2.0	\$61,291	63,781	63,804	2,513	4.10%
A1390 2024 Ford F150 Supervisor Vehicle	\$28,194	23,413	29,224	1,030	3.65%
A1391 2017 Chevy Silverado Supervisors Vehicle	\$19,114	17,370	19,950	836	4.37%
MIH1 MIH #1- 2022 Ford Explorer	\$6,499	5,684	8,183	1,684	25.91%
MIH2 MIH #2- 2022 Ford Explorer	\$6,499	7,193	8,183	1,684	25.91%
MIH3 MIH #3- 2022 Ford Explorer	\$6,499	6,586	8,183	1,684	25.91%
MIH4 MIH #4- 2024 Ford Explorer	\$6,499	1,484	8,183	1,684	25.91%
REVENUE General Revenue	(\$2,678,005)	-2,899,906	-2,899,958	-221,953	8.29%
Total 33-1-FLEET Fleet Contract	(\$802,497)	-898,221	-977,838	-175,341	21.85%
Total 33 FLEET					

PARAMEDIC SERVICES

Paramedic Services,
Mobile Integrated Health,
Emergency Management

PARAMEDIC SERVICES

PARAMEDIC SERVICES, MOBILE INTEGRATED HEALTH, EMERGENCY MANAGEMENT

The Paramedic Services Department is an essential gateway to Perth County's health system, operating under the Ambulance Act of Ontario and in collaboration with Medavie Health Services (MHS), a not-for-profit organization. Specializing in ambulance services with over 11,000 dispatches annually, the Paramedic Services Department deploys a robust Mobile Integrated Health (MIH) team to address the needs of vulnerable populations. The service focus is on community integration, working to reduce emergency department visits and improve overall health outcomes through daily proactive interventions.

2025 ACCOMPLISHMENTS

- Implemented a new reporting structure using FirstWatch to enhance demand analysis and operational oversight.
- Commenced work on a departmental Master Plan to guide future service delivery.
- Supported Emergency Management through program secondment to advance objectives and public education.
- Training paramedics on new defibrillator cardiac monitors.
- Updated paramedic equipment bags to improve efficiency and patient care.
- Launched an attendance awareness program balancing wellness and accountability.
- Initiated collective agreement negotiations with the union.
- Began discussions with North Perth on the Listowel response station.
- Implemented an offload delay mitigation program in partnership with HPHA.
- Continued to expand Community Paramedicine and Mobile Integrated Health, focusing on health equity and partnerships with HPHA, Public Health, and Stratford Social Services.

2026 PRIORITIES

- Finish and present Master Plan to Council to align on strategic direction.
- Work with the province to introduce Medical Priority Dispatch System (MPDS). This new triage system will also mean we will be refreshing our tiered response agreements with various municipalities.
- Bringing forward a report on options to replace the Listowel response station.
- Enhancing vehicle safety through improved driver feedback systems.
- Refreshing the Public Access Defibrillator program to maintain community readiness.
- Reviewing the CEMC program and providing recommendations for 2027.

2026 BUDGET DRIVERS

- WSIB costs remain high. Continued investment in a robust wellness strategy including training, peer support, and cultural initiatives.
- Anticipated increases in backfill hours due to parental/maternity leaves, with a forecast of 3,000 additional hours based on 2025 trends. Vacation allotments will also be reviewed.
- Union negotiations for a new contract starting January 1, 2026, will impact wage-related costs.
- The Ministry of Health, via the Medical Advisory Committee of the Base Hospitals in Ontario, has announced that they will be adding additional medications to medical directives over the next few years.

PARAMEDIC SERVICES

OPERATING

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Conditional Grants - Provincial	\$11,371,316	11,435,032	12,104,506	733,190	(6.45%)
Other Municipal - City of Stratford	\$3,773,213	3,773,213	4,165,754	392,541	(10.40%)
Other Municipal - Town of St. Marys	\$754,828	754,828	836,843	82,015	(10.87%)
Other Income	\$7,500	28,010	42,000	34,500	(460.00%)
Transfer from Reserve - PS WSIB	\$150,000	73,120		(150,000)	100.00%
Transfer from Reserve - EMS Medical Equipment			50,000	50,000	
Total Revenues	\$16,056,857	16,064,204	17,199,103	1,142,246	(7.11%)
EXPENDITURES					
Salaries and Benefits	\$15,319,352	15,154,064	16,397,059	1,077,707	7.03%
Materials & Supplies	\$745,748	675,351	930,288	184,540	24.75%
Contracted Services	\$598,260	790,215	670,185	71,925	12.02%
Interdepartmental Transfers	\$1,997,000	2,090,981	2,175,000	178,000	8.91%
Corporate Overhead	\$1,896,527	1,793,023	1,999,399	102,872	5.42%
Transfer to Reserve - Fleet Capital		60,600			
Total Expenditures	\$20,556,887	20,564,233	22,171,931	1,615,044	7.86%
Net Levy	\$4,500,030	4,500,031	4,972,828	472,798	10.51%

PARAMEDIC SERVICES

EMERGENCY MANAGEMENT

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change
REVENUES					
Total Revenues					
EXPENDITURES					
Salaries and Benefits	\$128,862	80,823	134,380	5,518	4.28%
Materials & Supplies	\$25,750	12,955	26,000	250	0.97%
Contracted Services	\$6,064	1,018	6,170	106	1.75%
Interdepartmental Transfers	\$23,269	22,059	20,841	-2,428	(10.43%)
Corporate Overhead	\$20,711	19,581	19,291	-1,420	(6.86%)
Total Expenditures	\$204,656	136,437	206,682	2,026	0.99%
Net Levy	\$204,656	136,437	206,682	2,026	0.99%

APPENDIX A DETAILED BUDGETS

NON-DEPARTMENTAL

DETAILED BUDGET | COUNCIL

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
Revenue								
Subtotal Revenue :	\$0	\$0	\$0	\$0		\$0	\$0	
			0					
Expenses								
5000 Salaries Benefits	\$211,343	\$209,545	\$215,599	\$4,256	2.0%	\$267,305	\$296,969	
5150 Insurance	\$549	\$518	\$518	(\$31)	(5.6%)	\$578	\$578	
5210 Memberships	\$30,600	\$29,799	\$30,600	\$0	0.0%	\$30,600	\$30,600	
5230 Miscellaneous Expense	\$0	\$20	\$0	\$0	0	\$0	\$0	
5250 Office Supplies	\$0	\$133	\$0	\$0	0	\$0	\$0	
5280 Professional Development	\$18,500	\$5,478	\$18,500	\$0	0.0%	\$18,500	\$18,500	
5340 Travel	\$24,500	\$32,804	\$24,500	\$0	0.0%	\$24,500	\$24,500	
6158 County Banquet	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$10,000	\$10,000	
6190 Educational Tour / Council Retreat	\$1,000	\$1,893	\$1,000	\$0	0.0%	\$1,000	\$1,000	
6580 Public Relations	\$7,000	\$3,678	\$7,000	\$0	0.0%	\$7,000	\$7,000	
6640 Session Expenses	\$6,150	\$6,120	\$6,150	\$0	0.0%	\$6,150	\$6,150	
6725 Integrity Commissioner	\$2,500	\$0	\$2,500	\$0	0.0%	\$2,500	\$2,500	
Subtotal Expenses :	\$312,142	\$299,988	\$316,367	\$4,225		\$368,133	\$397,797	
			1.35%					
Net Levy Requirement :	\$312,142	\$299,988	\$316,367	\$4,225	1.4%	\$368,133	\$397,797	
			1.35%					

NON-DEPARTMENTAL

DETAILED BUDGET | GRANTS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
Subtotal Revenue :	\$0	\$0	\$0	\$0		\$0	\$0	
			0					
EXPENSES								
6785 Stewardship Program	\$100,000	\$89,491	\$100,000	\$0	0.0%	\$100,000	\$100,000	
Subtotal Expenses :	\$100,000	\$89,491	\$100,000	\$0		\$100,000	\$100,000	
			0.00%					
Net Levy Requirement :	\$100,000	\$89,491	\$100,000	\$0	0.0%	\$100,000	\$100,000	
			0.00%					

NON-DEPARTMENTAL

DETAILED BUDGET | COST-SHARED PROGRAMS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4650 Transfer from Reserve - HPPH	\$0	\$39,335	\$0	\$0	0	\$0	\$0	
Subtotal Revenue :	\$0	\$39,335	\$0	\$0		\$0	\$0	
			0					
EXPENSES								
6550 Huron Perth Public Health	\$890,640	\$929,975	\$905,640	\$15,000	1.7%	\$925,640	\$959,152	
6660 Social Services	\$5,890,335	\$5,920,606	\$6,293,025	\$402,690	6.8%	\$6,796,467	\$7,340,184	
6690 Spruce Lodge	\$1,198,271	\$1,213,608	\$1,426,284	\$228,013	19.0%	\$1,512,477	\$1,587,537	
6710 Stratford-Perth Museum	\$118,739	\$120,468	\$124,700	\$5,961	5.0%	\$127,200	\$129,700	
Subtotal Expenses :	\$8,097,985	\$8,184,657	\$8,749,649	\$651,664		\$9,361,784	\$10,016,573	
			8.05%					
Net Levy Requirement :	\$8,097,985	\$8,145,322	\$8,749,649	\$651,664	8.0%	\$9,361,784	\$10,016,573	
			8.05%					

OFFICE OF THE CAO

DETAILED BUDGET | CAO & CORPORATE COMMUNICATIONS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4150 Interdepartmental Revenues	\$519,347	\$460,385	\$580,891	\$61,544	(11.9%)	\$573,648	\$596,790	
Subtotal Revenue :	\$519,347	\$460,385	\$580,891	\$61,544		\$573,648	\$596,790	
			11.85%					
EXPENSES								
5000 Salaries and Benefits	\$410,249	\$354,023	\$470,767	\$60,518	14.8%	\$488,325	\$505,867	
5150 Insurance	\$2,082	\$1,991	\$2,290	\$208	10.0%	\$2,519	\$2,519	
5190 Legal	\$45,000	\$44,975	\$45,000	\$0	0.0%	\$15,000	\$15,000	
5210 Memberships	\$4,900	\$4,916	\$4,900	\$0	0.0%	\$5,025	\$5,025	
5250 Office Supplies	\$1,500	\$1,523	\$1,500	\$0	0.0%	\$1,500	\$1,500	
5260 Photocopying	\$700	\$0	\$700	\$0	0.0%	\$700	\$700	
5280 Professional Development	\$8,500	\$5,053	\$8,500	\$0	0.0%	\$8,500	\$8,500	
5300 Special Projects	\$20,000	\$22,201	\$20,000	\$0	0.0%	\$20,000	\$20,000	
5320 Telecommunications	\$400	\$480	\$400	\$0	0.0%	\$410	\$410	
5340 Travel	\$2,000	\$1,202	\$2,000	\$0	0.0%	\$2,000	\$2,000	
5404 Interdepartmental Charges - Rent	\$22,516	\$22,516	\$23,334	\$818	3.6%	\$28,169	\$33,769	Rent based on occupied space in newly renovated building
6580 Public Relations	\$1,500	\$1,505	\$1,500	\$0	0.0%	\$1,500	\$1,500	
Subtotal Expenses :	\$519,347	\$460,385	\$580,891	\$61,544		\$573,648	\$596,790	
			11.85%					
Net Levy Requirement :	\$0	\$0	\$0	\$0	0	\$0	\$0	

OFFICE OF THE CAO

DETAILED BUDGET | HUMAN RESOURCES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4140 Other Income	\$50,745	\$30,507	\$52,298	\$1,553	(3.1%)	\$52,298	\$52,298	
4150 Interdepartmental Revenues	\$404,833	\$376,241	\$426,499	\$21,666	(5.4%)	\$465,119	\$481,248	
Subtotal Revenue :	\$455,578	\$406,748	\$478,797	\$23,219		\$517,417	\$533,546	
			5.10%					
EXPENSES								
5000 Salaries and Benefits	\$324,816	\$316,907	\$332,335	\$7,519	2.3%	\$357,640	\$368,439	
5100 Advertising	\$8,408	\$7,504	\$8,808	\$400	4.8%	\$9,258	\$9,258	
5130 Consultant Fees	\$2,315	\$0	\$2,315	\$0	0.0%	\$2,662	\$2,662	
5150 Insurance	\$2,175	\$2,080	\$2,393	\$218	10.0%	\$2,632	\$2,632	
5190 Legal	\$17,089	\$15,266	\$17,939	\$850	5.0%	\$18,836	\$18,836	
5210 Memberships	\$3,291	\$1,855	\$3,291	\$0	0.0%	\$3,464	\$3,464	
5250 Office Supplies	\$1,489	\$5	\$1,489	\$0	0.0%	\$1,567	\$1,567	
5260 Photocopying	\$1,088	\$471	\$1,088	\$0	0.0%	\$1,145	\$1,145	
5270 Postage	\$110	\$0	\$110	\$0	0.0%	\$116	\$116	
5280 Professional Development	\$8,190	\$6,409	\$8,590	\$400	4.9%	\$9,019	\$9,019	
5282 Professional Development - Corporate	\$41,910	\$16,113	\$41,910	\$0	0.0%	\$46,221	\$46,221	
5300 Special Projects	\$7,166	\$10,919	\$7,166	\$0	0.0%	\$7,542	\$7,542	
5320 Telecommunications	\$970	\$772	\$970	\$0	0.0%	\$1,021	\$1,021	
5340 Travel	\$1,320	\$878	\$1,320	\$0	0.0%	\$1,389	\$1,389	
5404 Interdepartmental Charges - Rent	\$9,328	\$9,328	\$22,210	\$12,882	138.1%	\$26,652	\$31,982	Rent based on occupied space in newly renovated building
6021 Accessibility Accommodations	\$1,103	\$0	\$1,103	\$0	0.0%	\$1,161	\$1,161	
6340 Health & Safety	\$18,403	\$18,241	\$19,353	\$950	5.2%	\$20,349	\$20,349	
6580 Public Relations	\$894	\$0	\$894	\$0	0.0%	\$941	\$941	

6740 Technology Costs	\$5,513	\$0	\$5,513	\$0	0.0%	\$5,802	\$5,802
Subtotal Expenses :	\$455,578	\$406,748	\$478,797	\$23,219		\$517,417	\$533,546
			5.10%				
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0

OFFICE OF THE CAO

DETAILED BUDGET | ECONOMIC DEVELOPMENT & TOURISM

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4050 Conditional Grants - Federal	\$0	\$34,724	\$0	\$0		\$0	\$0	
4060 Conditional Grants - Provincial	\$65,000	\$42,958	\$80,000	\$15,000	(23.1%)	\$115,000	\$65,000	
Subtotal Revenue :	\$65,000	\$77,682	\$80,000	\$15,000		\$115,000	\$65,000	
			23.08%					
EXPENSES								
5000 Salaries and Benefits	\$507,938	\$536,717	\$573,992	\$66,054	13.0%	\$580,225	\$599,503	
5100 Advertising	\$109,367	\$160,646	\$116,000	\$6,633	6.1%	\$116,000	\$116,000	
5140 Courier	\$500	\$75	\$500	\$0	0.0%	\$500	\$500	
5150 Insurance	\$4,247	\$4,059	\$4,672	\$425	10.0%	\$5,139	\$5,139	
5210 Memberships	\$38,059	\$37,782	\$38,059	\$0	0.0%	\$38,059	\$38,059	
5250 Office Supplies	\$1,000	\$467	\$1,000	\$0	0.0%	\$1,000	\$1,000	
5260 Photocopying	\$3,200	\$1,271	\$3,200	\$0	0.0%	\$3,200	\$3,200	
5280 Professional Development	\$7,500	\$8,784	\$7,500	\$0	0.0%	\$7,500	\$7,500	
5300 Special Projects	\$150,000	\$148,232	\$120,000	(\$30,000)	(20.0%)	\$220,000	\$120,000	
5320 Telecommunications	\$4,000	\$2,720	\$4,000	\$0	0.0%	\$4,000	\$4,000	
5340 Travel	\$27,500	\$48,232	\$37,500	\$10,000	36.4%	\$37,500	\$37,500	
5402 Interdepartmental Charges - Overhead	\$100,216	\$94,746	\$105,930	\$5,714	5.7%	\$115,879	\$116,420	
5404 Interdepartmental Charges - Rent	\$25,080	\$25,080	\$39,218	\$14,138	56.4%	\$47,062	\$56,474	Rent based on occupied space in newly renovated building
6495 Rural Transportation	\$2,000	\$0	\$0	(\$2,000)	(100.0%)	\$0	\$0	
6580 Public Relations	\$12,000	\$13,376	\$12,000	\$0	0.0%	\$12,000	\$12,000	
6585 Promotional Items	\$5,000	\$5,447	\$5,000	\$0	0.0%	\$5,000	\$5,000	
6775 Tradeshow	\$10,000	\$0	\$0	(\$10,000)	(100.0%)	\$0	\$0	
Subtotal Expenses :	\$1,007,607	\$1,087,634	\$1,068,571	\$60,964		\$1,193,064	\$1,122,295	

			6.05%				
Net Levy Requirement :	\$942,607	\$1,009,952	\$988,571	\$45,964	4.9%	\$1,078,064	\$1,057,295
			4.88%				

OFFICE OF THE CAO

DETAILED BUDGET | PLANNING

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4070 Other Municipal	\$329,910	\$242,634	\$329,910	\$0	0.0%	\$337,160	\$337,160	
4120 Fees	\$300,090	\$247,212	\$300,090	\$0	0.0%	\$306,190	\$306,190	
4665 Transfer from Reserve - Official Plan Update	\$0	\$0	\$0	\$0		\$0	\$100,000	
Subtotal Revenue :	\$630,000	\$489,846	\$630,000	\$0		\$643,350	\$743,350	
			0.00%					
EXPENSES								
5000 Salaries and Benefits	\$1,114,741	\$977,448	\$1,095,544	(\$19,197)	(1.7%)	\$1,131,571	\$1,169,148	
5100 Advertising	\$5,000	\$136	\$5,000	\$0	0.0%	\$5,000	\$5,000	
5130 Consultant Fees	\$11,250	\$11,247	\$11,250	\$0	0.0%	\$11,250	\$11,250	
5140 Courier	\$0	\$10	\$0	\$0		\$0	\$0	
5150 Insurance	\$7,023	\$6,710	\$7,725	\$702	10.0%	\$8,498	\$8,498	
5190 Legal	\$10,000	\$8,482	\$20,000	\$10,000	100.0%	\$20,000	\$20,000	
5200 Meal Allowance	\$1,500	\$271	\$1,500	\$0	0.0%	\$1,500	\$1,500	
5210 Memberships	\$6,300	\$5,129	\$6,700	\$400	6.3%	\$6,800	\$6,800	
5250 Office Supplies	\$1,700	\$2,013	\$1,700	\$0	0.0%	\$1,740	\$1,740	
5260 Photocopying	\$3,000	\$1,494	\$3,000	\$0	0.0%	\$3,050	\$3,050	
5270 Postage	\$2,500	\$1,260	\$2,500	\$0	0.0%	\$2,500	\$2,500	
5280 Professional Development	\$8,000	\$4,546	\$8,500	\$500	6.3%	\$8,500	\$8,500	
5300 Special Projects	\$0	\$0	\$0	\$0		\$0	\$100,000	
5310 Subscriptions	\$500	\$0	\$500	\$0	0.0%	\$500	\$500	
5320 Telecommunications	\$1,794	\$1,721	\$1,794	\$0	0.0%	\$1,834	\$1,834	
5340 Travel	\$8,500	\$5,647	\$8,500	\$0	0.0%	\$8,500	\$8,500	
5402 Interdepartmental Charges - Overhead	\$165,853	\$156,802	\$153,437	(\$12,416)	(7.5%)	\$144,527	\$148,573	

5404 Interdepartmental Charges - Rent	\$49,466	\$49,466	\$62,130	\$12,664	25.6%	\$74,556	\$89,467	Rent based on occupied space in newly renovated building
5675 Transfer to Reserve - Official Plan Update	\$20,000	\$20,000	\$20,000	\$0	0.0%	\$20,000	\$20,000	
6310 GIS Expense	\$31,400	\$35,340	\$32,030	\$630	2.0%	\$32,030	\$32,030	
6580 Public Relations	\$300	\$0	\$300	\$0	0.0%	\$300	\$300	
6740 Technology Costs	\$44,500	\$0	\$0	(\$44,500)	(100.0%)	\$0	\$0	
Subtotal Expenses :	\$1,493,327	\$1,287,722	\$1,442,110	(\$51,217)		\$1,482,656	\$1,639,190	
			(3.43%)					
Net Levy Requirement :	\$863,327	\$797,876	\$812,110	(\$51,217)	(5.9%)	\$839,306	\$895,840	
			(5.93%)					

CORPORATE SERVICES

DETAILED BUDGET | LEGISLATIVE SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4150 Interdepartmental Revenues	\$660,287	\$607,910	\$698,643	\$38,356	(5.8%)	\$738,458	\$773,830	
Subtotal Revenue :	\$660,287	\$607,910	\$698,643	\$38,356		\$738,458	\$773,830	
			5.81%					
EXPENSES								
5000 Salaries and Benefits	\$486,643	\$458,375	\$488,223	\$1,580	0.3%	\$509,406	\$524,941	
5100 Advertising	\$1,000	\$0	\$1,000	\$0	0.0%	\$1,000	\$1,000	
5150 Insurance	\$4,420	\$4,224	\$4,862	\$442	10.0%	\$5,348	\$5,348	
5190 Legal	\$2,000	\$0	\$2,000	\$0	0.0%	\$2,000	\$2,000	
5210 Memberships	\$4,500	\$3,560	\$4,500	\$0	0.0%	\$4,600	\$4,600	
5250 Office Supplies	\$2,600	\$1,599	\$2,600	\$0	0.0%	\$2,600	\$2,600	
5270 Postage	\$150	\$111	\$150	\$0	0.0%	\$150	\$150	
5280 Professional Development	\$13,000	\$7,140	\$13,000	\$0	0.0%	\$13,000	\$13,000	
5300 Special Projects	\$5,850	\$51	\$5,850	\$0	0.0%	\$5,850	\$5,850	
5310 Subscriptions	\$795	\$0	\$795	\$0	0.0%	\$795	\$795	
5320 Telecommunications	\$490	\$470	\$490	\$0	0.0%	\$505	\$505	
5340 Travel	\$7,000	\$3,621	\$7,000	\$0	0.0%	\$7,000	\$7,000	
5404 Interdepartmental Charges - Rent	\$48,119	\$48,119	\$82,653	\$34,534	71.8%	\$99,184	\$119,021	Rent based on occupied space in newly renovated building
6020 Accessibility Advisory Committee	\$9,220	\$5,957	\$9,220	\$0	0.0%	\$9,220	\$9,220	
6565 Weed and Tree Inspections	\$73,500	\$74,141	\$75,300	\$1,800	2.4%	\$76,800	\$76,800	
6580 Public Relations	\$1,000	\$542	\$1,000	\$0	0.0%	\$1,000	\$1,000	
Subtotal Expenses :	\$660,287	\$607,910	\$698,643	\$38,356		\$738,458	\$773,830	
			5.81%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

CORPORATE SERVICES

DETAILED BUDGET | FINANCE

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4150 Interdepartmental Revenues	\$771,459	\$782,923	\$764,219	(\$7,240)	0.9%	\$793,534	\$825,609	
Subtotal Revenue :	\$771,459	\$782,923	\$764,219	(\$7,240)		\$793,534	\$825,609	
			(0.94%)					
EXPENSES								
5000 Salaries Benefits	\$630,780	\$627,023	\$652,642	\$21,862	3.5%	\$672,049	\$691,675	
5120 Audit	\$45,000	\$56,320	\$36,000	(\$9,000)	(20.0%)	\$37,050	\$38,160	Cost saving to be realized in 2026 budget due to new auditor selection
5130 Consultant Fees	\$4,000	\$0	\$4,000	\$0	0.0%	\$4,000	\$4,000	
5140 Courier	\$45	\$5	\$45	\$0	0.0%	\$45	\$45	
5150 Insurance	\$4,472	\$4,274	\$4,919	\$447	10.0%	\$5,411	\$5,911	
5190 Legal	\$1,000	\$1,152	\$1,000	\$0	0.0%	\$1,000	\$1,000	
5210 Memberships	\$4,330	\$4,477	\$4,330	\$0	0.0%	\$4,330	\$4,330	
5250 Office Supplies	\$2,300	\$2,207	\$2,300	\$0	0.0%	\$2,300	\$2,300	
5260 Photocopying	\$4,100	\$2,469	\$4,100	\$0	0.0%	\$4,100	\$4,100	
5270 Postage	\$3,250	\$3,299	\$3,250	\$0	0.0%	\$3,250	\$3,250	
5280 Professional Development	\$5,350	\$5,282	\$6,850	\$1,500	28.0%	\$6,850	\$8,850	Increase professional development for finance division to meet certificate requirements for staff
5310 Subscriptions	\$165	\$0	\$165	\$0	0.0%	\$165	\$165	
5320 Telecommunications	\$238	\$234	\$238	\$0	0.0%	\$238	\$238	
5340 Travel	\$1,900	\$1,565	\$3,400	\$1,500	78.9%	\$4,400	\$4,400	More professional development requirements for the division
5404 Interdepartmental Charges - Rent	\$60,379	\$60,378	\$36,830	(\$23,549)	(39.0%)	\$44,196	\$53,035	Rent based on occupied space in newly renovated building
6080 Bank Charges	\$850	\$304	\$850	\$0	0.0%	\$850	\$850	
6580 Public Relations	\$300	\$312	\$300	\$0	0.0%	\$300	\$300	

6740 Technology Costs	\$3,000	\$13,622	\$3,000	\$0	0.0%	\$3,000	\$3,000
Subtotal Expenses :	\$771,459	\$782,923	\$764,219	(\$7,240)		\$793,534	\$825,609
			(0.94%)				
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0

CORPORATE SERVICES

DETAILED BUDGET | TECHNOLOGY SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4070 Other Municipal	\$74,000	\$69,330	\$74,000	\$0	0.0%	\$74,000	\$74,000	
4110 Recoveries	\$31,400	\$35,340	\$31,400	\$0	0.0%	\$31,400	\$31,400	
4150 Interdepartmental Revenues	\$1,356,066	\$1,258,418	\$1,480,300	\$124,234	(9.2%)	\$1,545,034	\$1,605,746	
4464 Transfer from Reserve - Computer Systems	\$3,000	\$18,000	\$0	(\$3,000)	100.0%	\$0	\$0	
Subtotal Revenue :	\$1,464,466	\$1,381,088	\$1,585,700	\$121,234	8.28%	\$1,650,434	\$1,711,146	
EXPENSES								
5000 Salaries Benefits	\$849,057	\$769,587	\$892,009	\$42,952	5.1%	\$922,258	\$946,060	
5110 Amortization Expense	\$160,000	\$160,000	\$160,000	\$0	0.0%	\$160,000	\$165,000	
5111 Capital Renewal Expense	\$40,000	\$40,000	\$40,000	\$0	0.0%	\$50,000	\$55,000	
5140 Courier	\$0	\$45	\$0	\$0	0	\$0	\$0	
5150 Insurance	\$5,621	\$5,367	\$6,183	\$562	10.0%	\$6,801	\$6,801	
5210 Memberships	\$600	\$496	\$550	(\$50)	(8.3%)	\$550	\$550	
5250 Office Supplies	\$1,000	\$1,125	\$1,000	\$0	0.0%	\$1,000	\$1,000	
5280 Professional Development	\$7,000	\$6,587	\$6,000	(\$1,000)	(14.3%)	\$6,000	\$6,000	
5320 Telecommunications	\$1,600	\$699	\$1,400	(\$200)	(12.5%)	\$1,400	\$1,400	
5332 Telephone/Internet	\$39,000	\$39,705	\$48,600	\$9,600	24.6%	\$48,600	\$48,600	New building security line added and increased Bell pricing on all services
5340 Travel	\$1,400	\$425	\$1,000	(\$400)	(28.6%)	\$1,000	\$1,000	
5404 Interdepartmental Charges - Rent	\$29,188	\$29,189	\$61,708	\$32,520	111.4%	\$74,050	\$88,860	Rent based on occupied space in newly renovated building
6010 911/Mun Addressing Expense	\$2,000	\$100	\$0	(\$2,000)	(100.0%)	\$0	\$0	
6330 Hardware Maintenance	\$22,000	\$21,238	\$24,000	\$2,000	9.1%	\$24,000	\$24,000	

6400 Licensing - General	\$171,000	\$162,861	\$206,000	\$35,000	20.5%	\$215,500	\$225,475	Includes inflationary and annual service increases and additional staffing and cyber-security software usage costs
6470 Network Support	\$37,000	\$51,870	\$40,500	\$3,500	9.5%	\$42,525	\$44,650	
6600 Radio Maintenance	\$74,000	\$69,330	\$75,750	\$1,750	2.4%	\$75,750	\$75,750	
6828 Website Maintenance	\$24,000	\$22,464	\$21,000	(\$3,000)	(12.5%)	\$21,000	\$21,000	
Subtotal Expenses :	\$1,464,466	\$1,381,088	\$1,585,700	\$121,234		\$1,650,434	\$1,711,146	
			8.28%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

CORPORATE SERVICES

DETAILED BUDGET | COURT SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4050 Conditional Grants - Federal	\$0	\$2,408	\$0	\$0		\$0	\$0	
4220 Fines	\$1,666,000	\$1,554,145	\$1,707,000	\$41,000	(2.5%)	\$1,733,000	\$1,759,000	
4230 Fines - Other Court Areas	\$143,000	\$213,912	\$179,000	\$36,000	(25.2%)	\$181,000	\$183,000	
4280 Interest Income	\$30,000	\$20,110	\$21,000	(\$9,000)	30.0%	\$17,000	\$15,000	
4625 Transfer from Reserve - POA	\$0	\$0	\$0	\$0		\$1,252	\$18,365	
Contingency								
Subtotal Revenue :	\$1,839,000	\$1,790,575	\$1,907,000	\$68,000		\$1,932,252	\$1,975,365	
			3.70%					
EXPENSES								
5000 Salaries Benefits	\$633,517	\$675,677	\$673,433	\$39,916	6.3%	\$699,722	\$723,532	
5140 Courier	\$500	\$5	\$500	\$0	0.0%	\$500	\$500	
5150 Insurance	\$4,722	\$4,504	\$5,194	\$472	10.0%	\$5,713	\$5,713	
5190 Legal	\$7,000	\$5,777	\$7,000	\$0	0.0%	\$7,000	\$7,000	
5210 Memberships	\$500	\$204	\$750	\$250	50.0%	\$850	\$850	
5250 Office Supplies	\$2,000	\$2,119	\$2,000	\$0	0.0%	\$2,250	\$2,500	
5260 Photocopying	\$2,896	\$2,746	\$2,896	\$0	0.0%	\$2,896	\$2,896	
5270 Postage	\$3,000	\$1,598	\$3,000	\$0	0.0%	\$3,000	\$3,000	
5280 Professional Development	\$1,200	\$509	\$2,200	\$1,000	83.3%	\$2,700	\$3,200	
5310 Subscriptions	\$1,825	\$3,599	\$1,825	\$0	0.0%	\$1,925	\$1,925	
5320 Telecommunications	\$260	\$233	\$260	\$0	0.0%	\$260	\$260	
5340 Travel	\$1,000	\$1,705	\$2,000	\$1,000	100.0%	\$2,500	\$3,000	
5402 Interdepartmental Charges - Overhead	\$176,740	\$167,095	\$179,621	\$2,881	1.6%	\$185,850	\$190,386	
5404 Interdepartmental Charges - Rent	\$103,906	\$103,906	\$114,351	\$10,445	10.1%	\$114,351	\$114,351	Internal rent increase

5438 Transfer to Reserve - POA Contingency	\$6,226	\$7,750	\$2,446	(\$3,780)	(60.7%)	\$0	\$0	
6080 Bank Charges	\$20,000	\$33,128	\$25,000	\$5,000	25.0%	\$27,500	\$30,000	The increase in bank charges is due to higher demand for online payments
6140 Collection Charges	\$78,000	\$38,586	\$78,000	\$0	0.0%	\$78,000	\$78,000	
6170 Dedicated Fines	\$8,000	\$8,475	\$8,000	\$0	0.0%	\$8,000	\$8,000	
6240 Fines - Other Court Areas	\$121,000	\$80,443	\$121,000	\$0	0.0%	\$121,000	\$121,000	
6260 Fines - County	\$36,805	\$48,002	\$14,475	(\$22,330)	(60.7%)	\$0	\$0	
6270 Fines - St. Marys	\$2,281	\$2,553	\$910	(\$1,371)	(60.1%)	\$0	\$0	
6280 Fines - Stratford	\$16,950	\$19,195	\$6,630	(\$10,320)	(60.9%)	\$0	\$0	
6560 Prosecution Expense	\$252,074	\$201,967	\$296,661	\$44,587	17.7%	\$309,387	\$320,154	Division 26 costs for prosecution
6570 Provincial Administration Charges	\$79,500	\$82,514	\$79,500	\$0	0.0%	\$79,500	\$79,500	
6740 Technology Costs	\$9,989	\$9,841	\$10,239	\$250	2.5%	\$10,239	\$10,489	
6750 Tickets/Forms/Supplies	\$10,000	\$8,228	\$10,000	\$0	0.0%	\$10,000	\$10,000	
6780 Transcript Expense	\$1,000	\$0	\$1,000	\$0	0.0%	\$1,000	\$1,000	
6810 Victim Fine Surcharge	\$241,609	\$272,119	\$241,609	\$0	0.0%	\$241,609	\$241,609	
6850 Witness/Interpreter Fees	\$16,500	\$8,097	\$16,500	\$0	0.0%	\$16,500	\$16,500	
Subtotal Expenses :	\$1,839,000	\$1,790,575	\$1,907,000	\$68,000		\$1,932,252	\$1,975,365	
			3.70%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

CORPORATE SERVICES

DETAILED BUDGET | PROVINCIAL OFFENCES PROSECUTION

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4110 Recoveries	\$252,074	\$201,967	\$296,661	\$44,587	(17.7%)	\$309,387	\$320,154	
Subtotal Revenue :	\$252,074	\$201,967	\$296,661	\$44,587		\$309,387	\$320,154	
			17.69%					
EXPENSES								
5000 Salaries and Benefits	\$213,770	\$174,825	\$234,746	\$20,976	9.8%	\$245,816	\$255,292	
5210 Memberships	\$4,230	\$1,933	\$3,450	(\$780)	(18.4%)	\$3,550	\$3,550	
5250 Office Supplies	\$2,000	\$431	\$1,000	(\$1,000)	(50.0%)	\$1,050	\$1,050	
5280 Professional Development	\$3,610	\$1,282	\$3,000	(\$610)	(16.9%)	\$3,100	\$3,100	
5310 Subscriptions	\$4,070	\$52	\$500	(\$3,570)	(87.7%)	\$600	\$600	
5320 Telecommunications	\$240	\$0	\$0	(\$240)	(100.0%)	\$25	\$25	
5340 Travel	\$1,000	\$290	\$1,000	\$0	0.0%	\$1,050	\$1,050	
5402 Interdepartmental Charges - Overhead	\$0	\$0	\$27,484	\$27,484		\$28,715	\$30,006	
5404 Interdepartmental Charges - Rent	\$23,154	\$23,154	\$25,481	\$2,327	10.1%	\$25,481	\$25,481	Internal rent increase
Subtotal Expenses :	\$252,074	\$201,967	\$296,661	\$44,587		\$309,387	\$320,154	
			17.69%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

CORPORATE SERVICES

DETAILED BUDGET | STRATFORD-PERTH ARCHIVES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4050 Conditional Grants - Federal	\$0	\$4,816	\$0	\$0	#DIV/0!	\$0	\$0	
4080 Other Municipal - City of Stratford	\$376,754	\$351,210	\$381,607	\$4,853	(1.3%)	\$391,834	\$401,942	
4100 Sales	\$250	\$77	\$250	\$0	0.0%	\$250	\$250	
4120 Fees	\$1,800	\$686	\$1,800	\$0	0.0%	\$1,800	\$1,800	
4140 Other Income	\$2,500	\$1,100	\$2,500	\$0	0.0%	\$2,500	\$2,500	
4270 Donations	\$500	\$1,295	\$500	\$0	0.0%	\$750	\$1,000	
4640 Transfer from Reserve - Archives Special Donations	\$2,000	\$2,000	\$3,000	\$1,000	(50.0%)	\$2,000	\$2,000	Directed donation for newspaper database hosting fees
Subtotal Revenue :	\$383,804	\$361,184	\$389,657	\$5,853		\$399,134	\$409,492	
			1.52%					
EXPENSES								
5000 Salaries Benefits	\$450,373	\$408,489	\$453,462	\$3,089	0.7%	\$465,423	\$477,327	
5100 Advertising	\$1,800	\$1,562	\$1,800	\$0	0.0%	\$1,800	\$1,800	
5140 Courier	\$75	\$75	\$75	\$0	0.0%	\$75	\$75	
5150 Insurance	\$3,424	\$3,153	\$3,754	\$330	9.6%	\$4,117	\$4,117	
5210 Memberships	\$5,320	\$5,000	\$5,320	\$0	0.0%	\$5,320	\$5,320	
5230 Miscellaneous Expense	\$500	\$200	\$0	(\$500)	(100.0%)	\$0	\$0	
5250 Office Supplies	\$2,650	\$2,052	\$2,650	\$0	0.0%	\$2,650	\$2,650	
5260 Photocopying	\$8,040	\$4,337	\$7,040	(\$1,000)	(12.4%)	\$8,040	\$8,040	Reduction in photocopying and printing for researchers has reduced usage charges
5270 Postage	\$110	\$110	\$110	\$0	0.0%	\$110	\$110	
5280 Professional Development	\$4,250	\$2,686	\$4,250	\$0	0.0%	\$4,250	\$4,250	Accessible to 4 staff members

5310 Subscriptions	\$1,545	\$1,344	\$545	(\$1,000)	(64.7%)	\$545	\$545	Reducing to 1 subscription per local newspaper to be scanned and made searchable rather than clipping extra copies for paper subject files
5330 Telephone	\$260	\$233	\$260	\$0	0.0%	\$260	\$260	
5340 Travel	\$2,250	\$1,318	\$2,250	\$0	0.0%	\$2,250	\$2,250	
5402 Interdepartmental Charges - Overhead	\$61,712	\$58,344	\$62,023	\$311	0.5%	\$61,192	\$62,511	
5404 Interdepartmental Charges - Rent	\$285,000	\$285,000	\$295,000	\$10,000	3.5%	\$305,000	\$315,000	
6030 Acquisitions	\$5,000	\$4,937	\$5,000	\$0	0.0%	\$5,000	\$5,000	
6050 Archival Supplies	\$4,000	\$4,525	\$4,000	\$0	0.0%	\$4,000	\$4,000	
6080 Bank Charges	\$1,000	\$759	\$1,000	\$0	0.0%	\$1,000	\$1,000	
6210 Equipment Maintenance	\$2,700	\$2,819	\$3,000	\$300	11.1%	\$3,000	\$3,000	Reflects increases in annual compact shelving maintenance contract
6230 Exhibits and Programs	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$2,500	\$2,500	
6580 Public Relations	\$300	\$56	\$800	\$500	166.7%	\$800	\$800	
6740 Technology Costs	\$20,500	\$18,680	\$20,500	\$0	0.0%	\$20,500	\$20,500	
Subtotal Expenses :	\$863,309	\$808,179	\$875,339	\$12,030		\$897,832	\$921,055	
			1.39%					
Net Levy Requirement :	\$479,505	\$446,995	\$485,682	\$6,177	1.3%	\$498,698	\$511,563	
			1.29%					

PUBLIC WORKS

DETAILED BUDGET | ADMINISTRATION

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4160 Intradepartmental Revenues	\$2,237,899	\$2,146,329	\$2,389,882	\$151,983	(6.8%)	\$2,475,988	\$2,551,719	
Subtotal Revenue :	\$2,237,899	\$2,146,329	\$2,389,882	\$151,983		\$2,475,988	\$2,551,719	
			6.79%					
EXPENSES								
5000 Salaries and Benefits	\$489,660	\$501,282	\$518,935	\$29,275	6.0%	\$540,337	\$558,361	
5130 Consultant Fees	\$15,000	\$30,088	\$25,000	\$10,000	66.7%	\$15,000	\$15,000	
5150 Insurance	\$22,548	\$20,761	\$24,803	\$2,255	10.0%	\$27,283	\$27,283	
5160 Insurance Claims	\$10,000	\$0	\$0	(\$10,000)	(100.0%)	\$0	\$0	
5190 Legal	\$10,000	\$0	\$10,000	\$0	0.0%	\$10,000	\$10,000	
5210 Memberships	\$2,000	\$2,900	\$2,000	\$0	0.0%	\$2,000	\$2,000	
5230 Miscellaneous Expense	\$1,000	\$0	\$0	(\$1,000)	(100.0%)	\$0	\$0	
5250 Office Supplies	\$2,000	\$1,277	\$3,000	\$1,000	50.0%	\$3,000	\$3,000	
5260 Photocopying	\$2,100	\$1,584	\$2,100	\$0	0.0%	\$2,100	\$2,100	
5280 Professional Development	\$6,000	\$550	\$4,000	(\$2,000)	(33.3%)	\$4,000	\$4,000	
5320 Telecommunications	\$465	\$852	\$465	\$0	0.0%	\$465	\$465	
5330 Telephone	\$1,717	\$2,177	\$1,717	\$0	0.0%	\$1,717	\$1,717	
5340 Travel	\$2,500	\$3,793	\$4,500	\$2,000	80.0%	\$4,500	\$4,500	
5402 Interdepartmental Charges - Overhead	\$1,670,284	\$1,579,128	\$1,790,737	\$120,453	7.2%	\$1,862,961	\$1,920,668	
6740 Technology Costs	\$2,625	\$1,937	\$2,625	\$0	0.0%	\$2,625	\$2,625	
Subtotal Expenses :	\$2,237,899	\$2,146,329	\$2,389,882	\$151,983		\$2,475,988	\$2,551,719	
			6.79%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

PUBLIC WORKS

DETAILED BUDGET | ROADS

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4070 Other Municipal	\$166,060	\$99,091	\$166,060	\$0	0.0%	\$166,060	\$166,060	
4080 Other Municipal - City of Stratford	\$2,059,664	\$2,059,664	\$2,181,362	\$121,698	(5.9%)	\$2,257,767	\$2,322,387	
4140 Other Income	\$88,000	\$86,003	\$88,000	\$0	0.0%	\$88,000	\$88,000	
4160 Intradepartmental Revenues	\$2,688,402	\$2,870,423	\$2,869,799	\$181,397	(6.7%)	\$2,995,430	\$3,081,628	
4260 Permits	\$32,000	\$38,451	\$33,000	\$1,000	(3.1%)	\$33,500	\$34,000	
4484 Transfer from Reserve - Roads Capital	\$546,013	\$114,832	\$207,193	(\$338,820)	62.1%	\$211,722	\$216,312	
4494 Transfer from Reserve - Bridges & Culver	\$0	\$0	\$859,476	\$859,476	#DIV/0!	\$859,988	\$860,709	
Subtotal Revenue :	\$5,580,139	\$5,268,464	\$6,404,890	\$824,751	14.78%	\$6,612,467	\$6,769,096	
EXPENSES								
5000 Salaries Benefits	\$2,140,538	\$2,183,761	\$2,198,816	\$58,278	2.7%	\$2,237,006	\$2,275,980	
5130 Consultant Fees	\$0	\$0	\$36,474	\$36,474	#DIV/0!	\$36,457	\$36,447	
5160 Insurance Claims	\$25,000	\$63,777	\$50,000	\$25,000	100.0%	\$75,000	\$75,000	
5190 Legal	\$10,000	\$388	\$10,000	\$0	0.0%	\$10,000	\$10,000	
5280 Professional Development	\$15,026	\$5,681	\$15,026	\$0	0.0%	\$15,026	\$15,026	
5320 Telecommunications	\$2,493	\$1,066	\$2,493	\$0	0.0%	\$2,493	\$2,493	
5340 Travel	\$0	\$549	\$0	\$0	#DIV/0!	\$0	\$0	
5404 Interdepartmental Charges - Rent	\$474,000	\$474,000	\$499,000	\$25,000	5.3%	\$524,000	\$549,000	
5408 Intradepartmental Charges - Overhead	\$1,566,526	\$1,502,430	\$1,672,914	\$106,388	6.8%	\$1,733,187	\$1,786,199	
6150 Protective Equipment	\$17,667	\$12,421	\$17,667	\$0	0.0%	\$17,667	\$17,667	
6200 Equipment - Other	\$352,822	\$290,483	\$355,345	\$2,523	0.7%	\$355,177	\$355,088	
6220 Equipment Owned	\$2,155,384	\$2,317,147	\$2,342,900	\$187,516	8.7%	\$2,484,729	\$2,611,681	
6290 Fuel	\$83,005	\$93,551	\$83,599	\$594	0.7%	\$83,559	\$83,537	

6360 Hydro	\$14,486	\$13,318	\$16,049	\$1,563	10.8%	\$16,041	\$16,037
6410 Materials	\$2,694,022	\$3,234,444	\$3,165,538	\$471,515	17.5%	\$3,331,729	\$3,418,353
6600 Radio Maintenance	\$16,126	\$14,287	\$16,126	\$0	0.0%	\$16,126	\$16,126
6720 Contractor	\$1,871,813	\$1,766,984	\$1,580,214	(\$291,599)	(15.6%)	\$1,652,369	\$1,688,395
6740 Technology Costs	\$10,000	\$7,021	\$10,000	\$0	0.0%	\$10,000	\$10,000
Subtotal Expenses :	\$11,448,908	\$11,981,308	\$12,072,160	\$623,252		\$12,600,566	\$12,967,029
			5.44%				
Net Levy Requirement :	\$5,868,769	\$6,712,844	\$5,667,270	(\$201,499)	(3.4%)	\$5,988,099	\$6,197,933
			(3.43%)				

PUBLIC WORKS

DETAILED BUDGET | PROJECT JOB COSTS | ROADS

	2025 Budget	2025 Year End Projections	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
31-1-5000 General Maintenance								
5110 Bridge Repairs	19,635	14,828	19,827	192	0.98%	\$19,862	\$19,905	
5120 Culvert Repairs	140,464	113,250	127,690	-12,774	(9.09%)	128,439	129,233	
5210 Mowing/Spraying	120,324	109,490	128,502	8,178	6.80%	128,464	128,455	
5230 Tree Maintenance	207,100	124,234	218,183	11,083	5.35%	218,919	219,721	
5240 Ditch & Tile	793,206	726,000	86,225	-706,981	(89.13%)	86,183	86,161	
5250 Catch Basins	24,371	8,014	24,591	220	0.90%	24,627	24,668	
5260 Clean Up Right of Way	28,517	20,723	28,860	343	1.20%	28,985	29,119	
5310 Pavement Repairs	216,257	122,236	213,992	-2,265	(1.05%)	215,898	217,888	
5330 Sweeping, Flushing	58,044	45,530	58,802	758	1.31%	59,115	59,446	
5340 Shouldering Maintenance	496,394	486,755	515,961	19,567	3.94%	531,713	547,600	
5561 Standby	8,234	9,297	8,456	222	2.70%	8,613	8,775	
5610 Centerline Marking	598,689	544,984	603,045	4,356	0.73%	602,834	602,757	
5620 Roadway Lighting	29,155	49,363	33,752	4,597	15.77%	34,476	34,480	
5640 Signs	275,723	229,747	279,091	3,368	1.22%	280,342	281,682	
5660 Crossing Protection	23,830	51,078	24,000	170	0.71%	23,988	23,982	
5670 Guiderails	22,032	22,360	28,107	6,075	27.57%	28,173	28,248	
5760 Grade Repair	2,173	40	2,188	15	0.69%	2,187	2,187	
5770 Routine Patrol	170,903	197,961	173,336	2,433	1.42%	174,453	175,632	
5790 Engineering	80,086	52,261	77,902	-2,184	(2.73%)	78,027	78,171	
5791 Road Closings	13,805	29,006	16,955	3,150	22.82%	17,079	17,209	
Total 31-1-5000 General Maintenance	3,328,942	2,957,157	2,669,465	-659,477	(19.81%)	2,692,377	2,715,319	
31-1-5100 Capital Maintenance								
5240 Ditch & Tile			859,476	859,476		\$859,988	\$860,709	
5320 Crack Sealing	156,569	72,125	165,887	9,318	5.95%	170,343	174,851	

5350 Resurfacing	389,444	42,707	4,832	-384,612	(98.76%)	4,922	5,014
5790 Engineering			36,474	36,474		36,457	36,447
RESERVESFROM Transfers from Reserves	-546,013	-114,832	-1,066,669	-520,656	95.36%	-1,071,710	-1,077,021
Total 31-1-5100 Capital Maintenance		0					
31-1-5500 Winter Maintenance Contract							
PATROL Winter Patrol	309,865	259,144	330,241	20,376	6.58%	\$340,931	\$344,471
PLOWSAND Plowing/Sanding Maintenance	4,452,615	5,734,067	5,011,227	558,612	12.55%	5,380,989	5,628,052
WINTERSTANDBY Winter Standby	43,791	8,672	44,977	1,186	2.71%	45,851	46,753
Total 31-1-5500 Winter Maintenance Contract	4,806,271	6,001,883	5,386,445	580,174	12.07%	5,767,771	6,019,276
31-1-ADMIN Roads Division Administration							
ADM RD Admin Roads	2,688,402	2,870,423	2,869,799	181,397	6.75%	\$2,995,430	\$3,081,628
REVENUE General Revenue	-2,688,402	-2,870,423	-2,869,799	-181,397	6.75%	-2,995,430	-3,081,628
Total 31-1-ADMIN Roads Division Administration		0				0	0
31-1-ADMREVTR Revenue & Reserve Transfers							
REVENUE General Revenue	-2,179,664	-2,184,118	-2,302,362	-122,698	5.63%	(\$2,386,267)	(\$2,451,387)
Total 31-1-ADMREVTR Revenue & Reserve Transfers	-2,179,664	-2,184,118	-2,302,362	-122,698	5.63%	-2,386,267	-2,451,387
31-9-OTHMUN Maintenance Work for Other Municipal							
NORTHPER Maintenance Work for North Perth	6,136		6,184	48	0.78%	\$6,231	\$6,280
OTHE RMUN Maintenance Work for Other Municipalities	13,248		13,312	64	0.48%	13,375	13,439
PEREAST Maintenance Work for Perth East	11,997		12,124	127	1.06%	12,250	12,379
PERSOUTH Maintenance Work for Perth South	18,310	30,624	18,390	80	0.44%	18,469	18,549
REVOTHER Revenue from Other Municipalities	-166,060	-99,091	-166,060			-166,060	-166,060
WESTPER Maintenance Work for West Perth	29,589	6,389	29,772	183	0.62%	29,953	30,138
Total 31-9-OTHMUN Maintenance Work for Other Municipal	-86,780	-62,078	-86,278	502	(0.58%)	-85,782	-85,275
Total 31 ROADS	5,868,769	6,712,844	5,667,270	-201,499	(3.43%)	5,988,099	6,197,933

PUBLIC WORKS

DETAILED BUDGET | FACILITIES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4050 Conditional Grants - Federal	\$0	\$2,408	\$0	\$0		\$0	\$0	
4140 Other Income	\$59,424	\$56,247	\$138,424	\$79,000	(132.9%)	\$138,424	\$138,424	
4150 Interdepartmental Revenues	\$2,193,742	\$2,193,742	\$2,394,432	\$200,690	(9.1%)	\$2,556,896	\$2,728,720	
4160 Intradepartmental Revenues	\$591,685	\$566,833	\$651,478	\$59,793	(10.1%)	\$676,492	\$699,408	
4200 Lease/Rental - Province	\$253,795	\$250,892	\$253,795	\$0	0.0%	\$253,795	\$253,795	
Subtotal Revenue :	\$3,098,646	\$3,070,122	\$3,438,129	\$339,483		\$3,625,607	\$3,820,347	
			10.96%					
EXPENSES								
5000 Salaries and Benefits	\$452,603	\$456,775	\$471,334	\$18,731	4.1%	\$491,779	\$511,746	
5110 Amortization Expense	\$436,476	\$436,476	\$560,476	\$124,000	28.4%	\$560,476	\$560,476	
5150 Insurance	\$197,144	\$211,200	\$207,000	\$9,856	5.0%	\$217,347	\$228,217	
5190 Legal	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$10,000	\$10,000	
5210 Memberships	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$1,000	
5220 Mileage	\$1,000	\$0	\$0	(\$1,000)	(100.0%)	\$0	\$0	
5230 Miscellaneous Expense	\$18,444	\$0	\$0	(\$18,444)	(100.0%)	\$0	\$0	
5280 Professional Development	\$7,000	\$8,840	\$7,000	\$0	0.0%	\$7,000	\$7,000	
5290 Rent	\$25,956	\$60,413	\$90,255	\$64,299	247.7%	\$92,090	\$93,830	
5320 Telecommunications	\$2,600	\$891	\$2,700	\$100	3.8%	\$2,700	\$2,700	
5330 Telephone	\$12,294	\$10,212	\$12,581	\$287	2.3%	\$12,726	\$12,856	
5340 Travel	\$2,500	\$1,671	\$2,500	\$0	0.0%	\$2,500	\$2,500	
5404 Interdepartmental Charges - Rent	\$8,339	\$8,339	\$24,177	\$15,838	189.9%	\$29,013	\$34,816	
5408 Intradepartmental Charges - Overhead	\$335,684	\$321,949	\$358,481	\$22,797	6.8%	\$371,398	\$382,758	

5542 Transfer to Reserve - Facilities Capital	(\$137,888)	(\$87,456)	(\$169,526)	(\$31,638)	22.9%	(\$22,765)	\$130,919
6110 Building Maintenance	\$433,565	\$475,277	\$481,350	\$47,785	11.0%	\$486,892	\$491,839
6120 Building Supplies	\$122,673	\$97,078	\$129,392	\$6,719	5.5%	\$130,882	\$132,213
6130 Contract Cleaning, Supplies, Garbage	\$197,632	\$163,766	\$187,304	(\$10,328)	(5.2%)	\$189,462	\$191,387
6150 Protective Equipment	\$3,300	\$2,769	\$3,400	\$100	3.0%	\$3,400	\$3,400
6220 Equipment Owned	\$71,537	\$55,476	\$71,573	\$36	0.1%	\$71,591	\$71,607
6320 Grounds Maintenance	\$119,616	\$188,764	\$131,685	\$12,070	10.1%	\$133,206	\$134,556
6350 Heat	\$125,564	\$86,620	\$133,018	\$7,454	5.9%	\$134,549	\$135,918
6360 Hydro	\$249,431	\$229,117	\$256,479	\$7,048	2.8%	\$259,436	\$262,070
6375 Interest Expense	\$317,279	\$297,085	\$399,585	\$82,306	25.9%	\$373,979	\$351,074
6410 Materials	\$2,537	\$518	\$2,573	\$36	1.4%	\$2,591	\$2,607
6600 Radio Maintenance	\$3,227	\$3,500	\$3,538	\$311	9.6%	\$3,579	\$3,616
6620 Security	\$0	\$0	\$3,145	\$3,145		\$3,182	\$3,214
6720 Contractor	\$37,273	\$0	\$17,581	(\$19,692)	(52.8%)	\$17,727	\$17,856
6760 Tools and Equipment	\$12,148	\$5,584	\$10,000	(\$2,148)	(17.7%)	\$10,000	\$10,000
6820 Water	\$29,712	\$24,258	\$29,527	(\$185)	(0.6%)	\$29,867	\$30,172
Subtotal Expenses :	\$3,098,646	\$3,070,122	\$3,438,129	\$339,483		\$3,625,607	\$3,820,347
			10.96%				
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0

PUBLIC WORKS

DETAILED BUDGET | PROJECT JOB COSTS | FACILITIES

	2025 Budget	2025 Year-End Projections	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
32-1-24ANDREW 24 St. Andrews Street								
EXPENSES Expenses	86,860	89,693	160,105	73,245	84.33%	\$162,858	\$165,440	
REVENUE General Revenue	-40,000	-40,000	-40,000			-40,000	-40,000	
Total 32-1-24ANDREW 24 St. Andrews Street	46,860	49,693	120,105	73,245	156.31%	122,858	125,440	
32-1-ADMIN Facilities Division Administration								
ADMFAC Admin Facility	591,685	564,435	651,478	59,793	10.11%	\$674,992	\$697,908	
REVENUE General Revenue	-591,685	-564,435	-651,478	-59,793	10.11%	-676,492	-699,408	
Total 32-1-ADMIN Facilities Division Administration						-1,500	-1,500	
32-1-ADMREVTR Facilities Reserve Transfers								
RESERVESTO Transfers to Reserves	-137,888	-96,911	-169,526	-31,638	22.94%	(\$22,765)	\$130,919	
REVENUE General Revenue	-4,424	-6,832	-4,424			-4,424	-4,424	
Total 32-1-ADMREVTR Facilities Reserve Transfers	-142,312	-103,743	-173,950	-31,638	22.23%	-27,189	126,495	
32-1-ARCHIVES Archives Operating Costs								
EXPENSES Expenses	284,406	270,758	293,678	9,272	3.26%	\$293,209	\$292,388	
REVENUE General Revenue	-285,000	-285,000	-295,000	-10,000	3.51%	-305,000	-315,000	
Total 32-1-ARCHIVES Archives Operating Costs	-594	-14,242	-1,322	-728	122.56%	-11,791	-22,612	
32-1-CRTHOUSE Courthouse Operating Costs								
EXPENSES Expenses	811,092	831,524	1,018,794	207,702	25.61%	\$1,024,368	\$1,029,206	
REVENUE General Revenue	-641,537	-638,826	-830,227	-188,690	29.41%	-900,691	-986,515	
Total 32-1-CRTHOUSE Courthouse Operating Costs	169,555	192,698	188,567	19,012	11.21%	123,677	42,691	
32-1-EMSHQ EMS Head Quarters (Stratford)								

EXPENSES Expenses	518,658	538,018	543,114	24,456	4.72%	\$542,375	\$541,137
REVENUE General Revenue	-550,000	-550,000	-560,000	-10,000	1.82%	-570,000	-580,000
Total 32-1-EMSHQ EMS Head Quarters (Stratford)	-31,342	-11,982	-16,886	14,456	(46.12%)	-27,625	-38,863
32-1-EMSLIST EMS Listowel Base Operating Costs							
EXPENSE Expenses	76,256	63,781	74,470	-1,786	(2.34%)	\$75,603	\$76,671
REVENUE General Revenue	-80,000	-80,000	-90,000	-10,000	12.50%	-101,000	-112,000
Total 32-1-EMSLIST EMS Listowel Base Operating Costs	-3,744	-16,219	-15,530	-11,786	314.80%	-25,397	-35,329
32-1-EMSMILV EMS Milverton Operating Costs							
EXPENSE Expenses	90,920	79,965	93,216	2,296	2.53%	\$94,515	\$95,723
REVENUE General Revenue	-90,000	-90,000	-100,000	-10,000	11.11%	-105,000	-105,000
Total 32-1-EMSMILV EMS Milverton Operating Costs	920	-10,035	-6,784	-7,704	(837.39%)	-10,485	-9,277
32-1-EMSMITCH EMS Mitchell Operating Costs							
EXPENSE Expenses	115,011	100,159	111,291	-3,720	(3.23%)	\$112,650	\$113,938
REVENUE General Revenue	-120,000	-120,000	-125,000	-5,000	4.17%	-135,000	-145,000
Total 32-1-EMSMITCH EMS Mitchell Operating Costs	-4,989	-19,841	-13,709	-8,720	174.78%	-22,350	-31,062
32-1-EMSMONK EMS Monkton Post Operating Costs							
EXPENSE Expenses	23,128	20,413	24,494	1,366	5.91%	\$25,572	\$26,635
REVENUE General Revenue	-22,000	-22,000	-23,000	-1,000	4.55%	-24,000	-24,000
Total 32-1-EMSMONK EMS Monkton Post Operating Costs	1,128	-1,587	1,494	366	32.45%	1,572	2,635
32-1-EMSSTMAR EMS St. Mary's Base Operating Costs							
EXPENSE Expenses	90,041	99,561	91,137	1,096	1.22%	\$92,387	\$93,566
REVENUE General Revenue	-95,000	-95,000	-105,000	-10,000	10.53%	-115,000	-125,000
Total 32-1-EMSSTMAR EMS St. Mary's Base Operating Costs	-4,959	4,561	-13,863	-8,904	179.55%	-22,613	-31,434
32-1-PWRMILV PW Milverton Yard Operating Costs							
EXPENSE Expenses	98,460	95,925	99,227	767	0.78%	\$100,701	\$102,089
REVENUE General Revenue	-99,000	-99,000	-109,000	-10,000	10.10%	-119,000	-129,000
Total 32-1-PWRMILV PW Milverton Yard Operating Costs	-540	-3,075	-9,773	-9,233	1,709.81%	-18,299	-26,911

32-1-PWRMITCH PW Mitchell Operating Costs							
EXPENSE Expenses	301,880	268,823	294,723	-7,157	(2.37%)	\$293,963	\$296,408
REVENUE General Revenue	-320,000	-320,000	-340,000	-20,000	6.25%	-360,000	-380,000
Total 32-1-PWRMITCH PW Mitchell Operating Costs	-18,120	-51,177	-45,277	-27,157	149.87%	-66,037	-83,592
32-1-PWRSTRAT PW Stratford Operating Costs							
EXPENSE Expenses	132,955	134,053	140,141	7,186	5.40%	\$143,012	\$145,767
REVENUE General Revenue	-145,000	-145,000	-150,000	-5,000	3.45%	-155,000	-160,000
Total 32-1-PWRSTRAT PW Stratford Operating Costs	-12,045	-10,947	-9,859	2,186	(18.15%)	-11,988	-14,233
32-1-RADIOEQU Radio Interoperability Equipment							
RADIOEQUIP Radio Equipment	9,514	3,586	5,244	-4,270	(44.88%)	\$5,410	\$5,578
Total 32-1-RADIOEQU Radio Interoperability Equipment	9,514	3,586	5,244	-4,270	(44.88%)	5,410	5,578
32-1-SOLAR Solar Panel Expenses							
EXPENSE Expenses	5,668	5,415	6,543	875	15.44%	\$6,757	\$6,974
REVENUE General Revenue	-15,000	-13,104	-15,000			-15,000	-15,000
Total 32-1-SOLAR Solar Panel Expenses	-9,332	-7,689	-8,457	875	(9.38%)	-8,243	-8,026
Total 32 FACILITIES							

PUBLIC WORKS

DETAILED BUDGET | FLEET

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
4060 Conditional Grants - Provincial	\$15,869	\$0	\$15,869	\$0	0.0%	\$15,869	\$15,869	
4150 Interdepartmental Revenues	\$2,678,005	\$2,906,023	\$2,899,958	\$221,953	(8.3%)	\$3,098,458	\$3,285,958	
4160 Intradepartmental Revenues	\$597,042	\$612,956	\$632,230	\$35,188	(5.9%)	\$657,958	\$680,653	
Subtotal Revenue :	\$3,290,916	\$3,518,979	\$3,548,057	\$257,141		\$3,772,285	\$3,982,480	
			7.81%					
EXPENSES								
5000 Salaries Benefits	\$374,217	\$377,874	\$389,454	\$15,237	4.1%	\$400,543	\$411,348	
5150 Insurance	\$106,306	\$106,304	\$126,982	\$20,676	19.4%	\$130,863	\$134,849	
5320 Telecommunications	\$524	\$98	\$524	\$0	0.0%	\$524	\$524	
5404 Interdepartmental Charges - Rent	\$90,000	\$90,000	\$100,000	\$10,000	11.1%	\$110,000	\$120,000	
5408 Intradepartmental Charges - Overhead	\$335,684	\$321,949	\$358,481	\$22,797	6.8%	\$371,398	\$382,758	
5554 Transfer to Reserve - Fleet Capital	\$818,366	\$890,254	\$993,707	\$175,341	21.4%	\$1,160,465	\$1,317,579	
6220 Equipment Owned	\$48,425	\$34,844	\$48,744	\$319	0.7%	\$49,374	\$49,917	
6290 Fuel	\$963,524	\$782,387	\$973,046	\$9,522	1.0%	\$986,038	\$997,259	
6375 Interest Expense	\$24,658	\$25,092	\$24,658	\$0	0.0%	\$24,658	\$24,658	
6410 Materials	\$365,251	\$667,461	\$364,872	(\$379)	(0.1%)	\$368,689	\$371,992	
6720 Contractor	\$157,061	\$220,245	\$160,689	\$3,628	2.3%	\$162,833	\$164,696	
6760 Tools and Equipment	\$6,900	\$2,471	\$6,900	\$0	0.0%	\$6,900	\$6,900	
Subtotal Expenses :	\$3,290,916	\$3,518,979	\$3,548,057	\$257,141		\$3,772,285	\$3,982,480	
			7.81%					
Net Levy Requirement :	\$0	\$0	\$0	\$0		\$0	\$0	

PUBLIC WORKS

DETAILED BUDGET | PROJECT JOB COSTS | FLEET

	2025 Budget	2025 Year-End Projections	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
33-1-ADMIN Fleet Division Administration								
ADMFLT Fleet Admin	597,042	602,451	632,230	35,188	5.89%	\$656,458	\$679,153	
REVENUE General Revenue	-597,042	-602,451	-632,230	-35,188	5.89%	-657,958	-680,653	
Total 33-1-ADMIN Fleet Division Administration						-1,500	-1,500	
33-1-ADMREVTR Admin Revenue & Transfer to Reserve								
RESERVESFROM Transfers from Reserves	-19,839		-19,968	-129	0.65%	(\$20,154)	(\$17,950)	
RESERVESTO Transfers to Reserves	838,205	898,217	1,013,675	175,470	20.93%	1,180,619	1,335,529	
REVENUE General Revenue	-15,869		-15,869			-15,869	-15,869	
Total 33-1-ADMREVTR Admin Revenue & Transfer to Reserve	802,497	898,217	977,838	175,341	21.85%	1,144,596	1,301,710	
33-1-FLEET Fleet Contract								
0543 V043 CAT 4300 IT Backhoe		4,899						
0579 V079 2005 20 t trailer	4,698	16,288	4,854	156	3.32%	4,996	5,103	
0656 145 Gallon Diesel Kettle w/Hose & Wand	7,697	6,057	7,968	271	3.52%	8,117	8,253	
0703 V003 2008 16000 F450 truck	19,834	30,843	20,712	878	4.43%	21,096	21,451	
0967 VERMEER BRUSH CHIPPER	3,522	3,943	3,683	161	4.57%	3,764	3,839	
1008 V008 2010 Tandem	2,178	2,178		-2,178	(100.00%)			
1117 2011 Chevrolet Silverado LT 2500 1/2 Ton	26,232	8,855		-26,232	(100.00%)			
1135 V035 2011 Caterpillar Grader	26,629	69,032	27,913	1,284	4.82%	28,368	28,779	
1150 John Deere 644L Loader		439						
1210 2012 16,000 GVW Chassis Cab Truck	19,870	18,289	20,738	868	4.37%	21,108	21,449	
1223 2012 Chevorlet Pickup	13,938	4,836	14,647	709	5.09%	14,968	15,269	
1258 Demer Ambulance - Facilities Vehicle	14,281	10,682	15,032	751	5.26%	15,388	15,727	
1301 V001 Tri - Axle Truck	60,585	2,253		-60,585	(100.00%)			
1355 V055 Spray Patch	7,534	9,270	7,842	308	4.09%	8,077	8,302	
1405 V005 2014 Tandem Dump Plow	91,200	160,201	94,066	2,866	3.14%	95,627	97,034	

1406 V006 Freightliner Model 114SD /TriAxle	91,200	119,450	94,066	2,866	3.14%	95,627	97,034
1418 V018 - 3/4 Ton Pickup, Diesel		513					
1524 V024 Tri - Axle Truck	89,375	114,993	92,098	2,723	3.05%	93,504	94,756
1602 V002 Tandem Dump Plow VHD64B	51,064	91,645	52,901	1,837	3.60%	53,785	54,583
1614 V014 2016 Chevy Silverado Quad	17,139	6,113	17,956	817	4.77%	18,352	18,724
1715 V015 2017 Dodge RAM 1500 4x4	26,413	22,607	27,444	1,031	3.90%	27,967	28,448
1820 V020 2018 Dodge RAM 1500 SLT	23,888	44,004	24,825	937	3.92%	25,276	25,692
1822 V022 2018 Dodge RAM 1500 SLT	22,865	12,346	23,766	901	3.94%	24,190	24,580
1907 V007 2019 Tandem Dump Plow	88,845	154,972	91,603	2,758	3.10%	93,052	94,351
1928 V028 - 2019 Ford F150 XLT	18,214	14,291	18,828	614	3.37%	19,278	19,709
2012 CEMC Vehicle - 2020 Kia Sportage	2,546	2,284	2,798	252	9.90%	2,852	2,903
2019 Vehicle 19 - 2020 GMC Sierra 1500	17,553	17,013	18,314	761	4.34%	18,648	18,956
2029 V029 2020 Tandem Dump Plow	89,327	90,431	92,109	2,782	3.11%	93,579	94,899
2145 (V045 CAT 926M Loader-Leased)	41,582	80,096	42,561	979	2.35%	42,912	43,240
2204 V004 2022 Tandem Dump Plow	108,704	84,327	112,135	3,431	3.16%	114,070	115,826
2216 V016 2022 Tandem/Plow	91,315	24,244	93,916	2,601	2.85%	95,262	96,451
2311 V011 2023 Chassis/Plow	72,081	83,158	74,634	2,553	3.54%	76,036	77,324
2321 Dodge Ram 2500 Heavy Duty	23,419	6,474	24,250	831	3.55%	24,613	24,938
2333 CAT 420 Backhoe	25,138	6,668	25,919	781	3.11%	26,341	26,722
2340 V2340 Hitachi Loader	24,989	15,191	25,679	690	2.76%	26,151	26,587
2409 V009 2024 Freightliner TriAxle	37,384	90,107	99,086	61,702	165.05%	100,877	102,518
2418 Dodge Ram 3/4 Ton	18,191	18,892	18,967	776	4.27%	19,310	19,627
2442 2024 Sweeper (Eddynet)	1,324	6,766	1,381	57	4.31%	1,426	1,470
9174 GRAVEL SPREADER	20,036	21,319	20,841	805	4.02%	21,388	21,909
A1000 EMS Incident Trailer	1,563	1,041	1,615	52	3.33%	1,653	1,688
A1021 2020 Crestline New Era Ambulance	19,703	53,188	21,322	1,619	8.22%	21,811	22,284
A1022 2023 Crestline Fleetmax 2.0	34,601	47,210	36,566	1,965	5.68%	37,259	37,908
A1023 2017 Chevrolet unit #NE-11184	53,894	42,141	56,273	2,379	4.41%	57,202	58,046
A1024 2017 Chevrolet unit #NE-11185	37,055	25,941	39,031	1,976	5.33%	39,713	40,343
A1025 2017 Crestline unit	54,706	24,038	57,119	2,413	4.41%	58,073	58,943
A1026 2018 Crestline	16,814	24,454	18,367	1,553	9.24%	18,817	19,256
A1027 2022 Crestline	54,261	10,939	56,681	2,420	4.46%	57,643	58,523
A1059 2022 Crestline	53,538	23,278	55,872	2,334	4.36%	56,758	57,560
A1060 2020 Chevy Crestline	48,227	44,433	50,422	2,195	4.55%	51,219	51,941
A1061 2020 Chevy Crestline	23,960	52,447	25,678	1,718	7.17%	26,224	26,749

A1062 2020 Chevy Crestline	41,801	51,095	43,932	2,131	5.10%	44,722	45,455
A1070 2023 Crestline FleetMax 2.0	61,291	63,781	63,804	2,513	4.10%	64,796	65,690
A1390 2024 Ford F150 Supervisor Vehicle	28,194	23,413	29,224	1,030	3.65%	29,751	30,234
A1391 2017 Chevy Silverado Supervisors Vehicle	19,114	17,370	19,950	836	4.37%	20,372	20,763
MIH1 MIH #1- 2022 Ford Explorer	6,499	5,684	8,183	1,684	25.91%	8,336	8,478
MIH2 MIH #2- 2022 Ford Explorer	6,499	7,193	8,183	1,684	25.91%	8,336	8,478
MIH3 MIH #3- 2022 Ford Explorer	6,499	6,586	8,183	1,684	25.91%	8,336	8,478
MIH4 MIH #4- 2024 Ford Explorer	6,499	1,484	8,183	1,684	25.91%	8,336	8,478
REVENUE General Revenue	-2,678,005	-2,899,906	-2,899,958	-221,953	8.29%	-3,098,458	-3,285,958
Total 33-1-FLEET Fleet Contract	-802,497	-898,221	-977,838	-175,341	21.85%	-1,143,096	-1,300,210
Total 33 FLEET							

PARAMEDIC SERVICES

DETAILED BUDGET | PARAMEDIC SERVICES

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
Revenue								
4060 Conditional Grants - Provincial	\$11,371,316	\$11,435,032	\$12,104,506	\$733,190	(6.4%)	\$12,812,755	\$13,268,119	
4080 Other Municipal - City of Stratford	\$3,773,213	\$3,773,213	\$4,165,754	\$392,541	(10.4%)	\$4,411,075	\$4,793,419	
4090 Other Municipal - Town of St. Marys	\$754,828	\$754,828	\$836,843	\$82,015	(10.9%)	\$886,124	\$962,932	
4140 Other Income	\$7,500	\$28,010	\$42,000	\$34,500	(460.0%)	\$10,000	\$10,000	
4580 Transfer from Reserve - PS WSIB	\$150,000	\$73,120	\$0	(\$150,000)	100.0%	\$0	\$0	
4720 Transfer from Reserve - EMS Medical Equipment	\$0	\$0	\$50,000	\$50,000	0	\$0	\$0	
Subtotal Revenue :	\$16,056,857	\$16,064,203	\$17,199,103	\$1,142,246	7.11%	\$18,119,954	\$19,034,470	
Expenses								
5000 Salaries Benefits	\$15,319,352	\$15,154,064	\$16,397,059	\$1,077,707	7.0%	\$17,280,249	\$18,323,160	
5140 Courier	\$365	\$360	\$365	\$0	0.0%	\$365	\$365	
5150 Insurance	\$101,617	\$98,900	\$111,779	\$10,162	10.0%	\$122,957	\$124,957	
5160 Insurance Claims	\$10,250	\$678	\$10,250	\$0	0.0%	\$10,250	\$10,250	
5170 Internet Expense	\$9,150	\$12,613	\$9,150	\$0	0.0%	\$9,150	\$9,150	
5190 Legal	\$25,000	\$19,639	\$40,000	\$15,000	60.0%	\$30,000	\$40,000	Negotiations and LR
5200 Meal Allowance	\$3,000	\$8,281	\$3,100	\$100	3.3%	\$3,100	\$3,100	
5210 Memberships	\$4,549	\$3,783	\$4,689	\$140	3.1%	\$4,689	\$4,689	
5250 Office Supplies	\$12,800	\$11,794	\$13,800	\$1,000	7.8%	\$14,800	\$16,300	
5260 Photocopying	\$5,416	\$3,175	\$6,416	\$1,000	18.5%	\$8,416	\$9,416	
5270 Postage	\$500	\$399	\$1,000	\$500	100.0%	\$1,000	\$1,000	
5280 Professional Development	\$53,906	\$17,722	\$81,406	\$27,500	51.0%	\$71,406	\$73,906	Sol Gen Grant 25K for Mental Health Training fully funded.
5310 Subscriptions	\$270	\$1,201	\$270	\$0	0.0%	\$270	\$270	
5320 Telecommunications	\$25,448	\$4,562	\$23,448	(\$2,000)	(7.9%)	\$23,448	\$23,448	

5330 Telephone	\$5,525	\$5,830	\$5,775	\$250	4.5%	\$5,775	\$5,775	
5340 Travel	\$9,250	\$8,319	\$9,500	\$250	2.7%	\$9,500	\$9,500	
5402 Interdepartmental Charges - Overhead	\$1,896,527	\$1,793,023	\$1,999,399	\$102,872	5.4%	\$2,103,784	\$2,221,506	
5404 Interdepartmental Charges - Rent	\$957,000	\$957,000	\$1,003,000	\$46,000	4.8%	\$1,050,000	\$1,091,000	
5406 Interdepartmental Charges - Fleet	\$1,040,000	\$1,040,000	\$1,140,000	\$100,000	9.6%	\$1,240,000	\$1,340,000	
5474 Transfer to Reserve - Computer Systems	\$0	\$4,444	\$0	\$0	0	\$4,000	\$4,000	
5554 Transfer to Reserve - Fleet Capital	\$0	\$60,600	\$0	\$0	0	\$61,000	\$61,000	
5610 Transfer to Reserve - Paramedic Services	\$0	\$89,537	\$32,000	\$32,000	0	\$32,000	\$32,000	
6120 Building Supplies	\$5,750	\$6,265	\$6,750	\$1,000	17.4%	\$6,750	\$6,750	
6150 Protective Equipment	\$100,200	\$92,514	\$165,200	\$65,000	64.9%	\$125,200	\$130,200	Helmets 26K
6180 Pharmaceuticals	\$57,200	\$48,281	\$102,200	\$45,000	78.7%	\$87,200	\$95,200	
6210 Equipment Maintenance	\$83,150	\$34,255	\$100,650	\$17,500	21.0%	\$83,150	\$83,150	Fit Test Machine (17500 shared with MHS L&A)
6390 Laundry	\$24,850	\$23,757	\$25,650	\$800	3.2%	\$28,650	\$28,650	
6420 Medical Documentation	\$1,850	\$648	\$1,850	\$0	0.0%	\$1,850	\$1,850	
6440 Medical Supplies	\$176,500	\$187,445	\$191,500	\$15,000	8.5%	\$206,500	\$221,500	
6580 Public Relations	\$4,500	\$11,977	\$5,000	\$500	11.1%	\$5,000	\$5,000	
6720 Contractor	\$461,393	\$670,997	\$508,156	\$46,763	10.1%	\$514,094	\$509,094	GIS - Master Plan 20K (ongoing from 2025, Architect report for station Listowel 18K)
6740 Technology Costs	\$161,569	\$192,170	\$172,569	\$11,000	6.8%	\$187,569	\$192,569	4500 First Pass Audits, 10K for narcotic control module
Subtotal Expenses :	\$20,556,887	\$20,564,233	\$22,171,931	\$1,615,044		\$23,332,122	\$24,678,755	
			7.86%					
Net Levy Requirement :	\$4,500,030	\$4,500,030	\$4,972,828	\$472,798	10.5%	\$5,212,168	\$5,644,285	
			10.51%					

PARAMEDIC SERVICES

DETAILED BUDGET | EMERGENCY MANAGEMENT

	2025 Budget	2025 Projected Actuals	2026 Budget	\$ Change	% Change	2027 Budget	2028 Budget	Budget Comments
REVENUE								
Subtotal Revenue :	\$0	\$0	\$0	\$0		\$0	\$0	
EXPENSES								
5000 Salaries and Benefits	\$128,862	\$80,823	\$134,380	\$5,518	4.3%	\$139,459	\$144,744	
5150 Insurance	\$1,064	\$1,018	\$1,170	\$106	10.0%	\$1,287	\$1,287	
5200 Meal Allowance	\$300	\$307	\$300	\$0	0.0%	\$300	\$300	
5210 Memberships	\$600	\$537	\$600	\$0	0.0%	\$600	\$600	
5250 Office Supplies	\$300	\$300	\$300	\$0	0.0%	\$300	\$300	
5280 Professional Development	\$3,000	\$2,973	\$3,000	\$0	0.0%	\$3,000	\$3,000	
5300 Special Projects	\$5,000	\$0	\$5,000	\$0	0.0%	\$5,000	\$5,000	
5320 Telecommunications	\$7,500	\$2,489	\$7,500	\$0	0.0%	\$7,500	\$7,500	
5340 Travel	\$500	\$594	\$750	\$250	50.0%	\$1,000	\$1,000	
5402 Interdepartmental Charges - Overhead	\$20,711	\$19,581	\$19,291	(\$1,420)	(6.9%)	\$19,625	\$20,229	
5404 Interdepartmental Charges - Rent	\$8,269	\$7,059	\$5,341	(\$2,928)	(35.4%)	\$6,409	\$7,691	Rent based on occupied space in newly renovated building
5406 Interdepartmental Charges - Fleet	\$15,000	\$15,000	\$15,500	\$500	3.3%	\$16,000	\$16,000	
6150 Protective Equipment	\$500	\$0	\$500	\$0	0.0%	\$525	\$525	
6580 Public Relations	\$4,750	\$4,539	\$4,750	\$0	0.0%	\$4,750	\$4,750	
6760 Tools and Equipment	\$800	\$954	\$800	\$0	0.0%	\$820	\$820	
6770 Training	\$7,500	\$263	\$7,500	\$0	0.0%	\$7,500	\$7,500	
Subtotal Expenses :	\$204,656	\$136,437	\$206,682	\$2,026		\$214,075	\$221,246	
			0.99%					
Net Levy Requirement :	\$204,656	\$136,437	\$206,682	\$2,026	1.0%	\$214,075	\$221,246	
			0.99%					