

The Corporation of the City of Kawartha Lakes

Agenda

Budget Committee Meeting

Thursday, September 25, 2025

10:00 A.M.

Council Chambers

City Hall

26 Francis Street, Lindsay, Ontario K9V 5R8

Members:

Deputy Mayor Charlie McDonald

Councillor Tracy Richardson

Councillor Dan Joyce

Councillor Pat Warren

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1.	Call to Order	
2.	Administrative Business	
2.1	Adoption of Agenda	
2.2	Declaration of Pecuniary Interest	
2.3	Adoption of Minutes from Previous Meeting	3 - 7
3.	Deputations	
4.	New Business	
4.1	BC2025-04.4.1 CAO's Office Budget Presentation Ron Taylor, Chief Administrative Officer	8 - 36
4.2	BC2025-04.4.2 Engineering and Corporate Assets Budget Presentation Juan Rojas, Director of Engineering and Corporate Assets	37 - 53
5.	Other Business	
6.	Adjournment	

The Corporation of the City of Kawartha Lakes
Minutes
Budget Committee Meeting

Thursday, September 18, 2025
10:00 A.M.
Council Chambers
City Hall
26 Francis Street, Lindsay, Ontario K9V 5R8

Members:
Deputy Mayor Charlie McDonald
Councillor Dan Joyce
Councillor Tracy Richardson
Councillor Pat Warren

1. Call to Order

Chair Deputy Mayor McDonald called the meeting to order at 10:00 a.m.
Councillors Dan Joyce and Pat Warren were in attendance.

Chief Administrative Officer R. Taylor, Director of Corporate Services
S. Beukeboom, Director of Community Services J. Johnson, Treasurer
C. Daynes, Chief People Officer L. Patterson, Chief Information Officer P. Evans,
Manager of Communications, Advertising and Marketing C. Davidson, Manager
of Customer Service B. Clarkson, Manager of Buildings and Property J. Smith,
Manager of Parks and Recreation R. Smith, Executive Assistant of Corporate
Services B. Pettigrew, Finance Coordinator U. Khan, and Executive Assistant to
Mayor and Council C. Ellison were also in attendance in Council Chambers.

City Solicitor R. Carlson, City Clerk C. Ritchie, Director of Paramedic Services
S. Johnston, Director of Public Works O. Vigelius, and Kawartha Lakes Library
CEO J. Anderson were in attendance electronically.

The Chair reminded everyone that the meeting is being live-streamed to Youtube
for the public to watch.

Absent: Councillor Tracy Richardson

2. Administrative Business

2.1 Adoption of Agenda

BC2025-09

Moved By Councillor Warren

Seconded By Councillor Joyce

That the Agenda for the Budget Committee Meeting of September 18, 2025, be
adopted as circulated.

Carried

2.2 Declaration of Pecuniary Interest

There were no declarations of pecuniary interest disclosed.

2.3 Adoption of Minutes from Previous Meeting

BC2025-10

Moved By Councillor Joyce

Seconded By Councillor Warren

That the Minutes of the Budget Committee Meeting of Tuesday, September 16, 2025, be received and adopted.

Carried

3. Deputations

There were no deputations.

4. New Business

4.1 BC2025-03.4.1

Corporate Services Departmental Presentation

Sara Beukeboom, Director of Corporate Services

Director Beukeboom presented the Corporate Services Departmental Budget. She gave an overview of the individual divisions (Administration; Communications, Advertising, and Marketing; People Services; Information Technology; Revenue and Taxation; Treasury; and Strategy and Innovation). Collectively they are responsible for managing all corporate functions including financial and human resource management, corporate communications, information technology infrastructure and support, taxation and utility levy management, and corporate strategies. Together they support the entire City.

She detailed each division's financial summary and budget variance, as well as detailing the budget pressures and any requests for new positions. Under Administration, the main driver of the variance is a request for an additional Administrative Assistant. Currently there is only 1 position for the entire Department. People Services is looking to hire an Executive Trainer to support the City in corporate training initiatives as well as an additional Associate to help manage the growth in staff. The Communications division, in alignment with their strategic plan, is looking to hire an additional Communications Officer to increase public engagement with residents and enhance public awareness of our services and programs. In IT, there are three new positions being requested, but the main driver in their budget is the Materials and Services line. Part of this is the centralization of cell phone plans and printers, which used to be managed and charged to individual divisions. They are now all charged through this division. Treasury is seeking an additional Purchasing specialist to help manage the procurement for all divisions across the City. In Revenue and Taxation, the Director touched on the increase in costs for postage; they spend an average of \$200,000 on stamps annually in order to provide tax bills and other notices to residents. Moving to an online portal should help reduce this annual cost.

The total increase that Corporate Services is requesting is \$2,982,000 for a total draft budget of \$15,187,000 in 2026.

BC2025-11

Moved By Councillor Warren

Seconded By Councillor Joyce

That the Corporate Services Departmental Presentation be received.

Carried

4.2 BC2025-03.4.2

Community Services Departmental Presentation

Jenn Johnson, Director of Corporate Services

Ryan Smith, Manager of Parks and Recreation

James Smith, Manager of Building and Property

Brandon Clarkson, Manager of Customer Service

Director Johnson presented the Community Services Budget. She gave an overview of the individual divisions (Administration, Customer Service, Building Property, and Parks and Recreation). Collectively they are responsible for the City's Courier System, oversight of the municipal customer service program, municipal recreational programs and leisure programming, maintenance of municipal forests, parks, cemeteries and trails, and administration of CHEST Boards and support to other community organizations.

Manager Clarkson provided an overview of the Customer Service, soon-to-be Customer Experience division. He noted they have 13 total staff and they have fielded over 41,000 calls so far this year, 12,000 transactions representing a 9% increase from last year, and a 23% increase in service calls. The division is seeking a Supervisor in order to further support customer experience and to help manage the increase in volume of contacts.

Manager Smith outlined the responsibilities of the Buildings and Property division, who oversee all municipal buildings and manage facility projects, which includes snow plowing services in the winter as well as janitorial services. Both of these are contracted out in instances where there are no staff available at the facility to provide those services. The main budget pressure is the increase in fees associated with these services.

Parks and Recreation Manager Smith outlined the five new positions he is

seeking to complete the last part of their multi-year strategy to build out their staff. The division had been seeing a high turn-over in supervisory positions due to increased workloads and burn-out; for 2026 there are two further leadership positions being requested to complete their senior leadership team, a supervisor and a manager. The three other positions include a Facility Projects Coordinator dedicated to park capital projects, an arborist, and an urban forester. He noted the Victoria Rail Trail, at 86km long has a cost of approximately \$18,000-20,000/km to maintain per year.

The overall increase that Community Services is requesting is \$3,046,000, for a total budget in 2026 of \$16,126,000.

BC2025-12

Moved By Councillor Warren

Seconded By Councillor Joyce

That the Community Services Departmental Presentation be received.

Carried

4.3 BC2025-03.4.3

Kawartha Conservation

Mark Majchrowski, CAO

Mark Majchrowski, the CAO for Kawartha Conservation presented their 2026 Budget Request. The Kawartha Conservation Board direction is to target 2.5% (\$45,000) increase in the municipal levy, in addition to increased funding for the Asset Management Plan and other projects outside of the operating levy. Total funding requested through the 2026 Budget Request is \$1,687,761, representing an increase of \$109,384 (or 6.9%).

5. **Other Business**

There was no other business.

6. **Adjournment**

BC2025-13

Moved By Councillor Joyce

Seconded By Councillor Warren

That the Meeting adjourn at 12:17 p.m.

Carried

Chief Administrative Officer

2026 Operating Budget Overview

September 25, 2025

Agenda

1. Organization Chart
2. Department Overview
3. Divisions Overview
4. Variances
5. Accomplishments and Priorities

Department Organizational Chart



CAO's Office

Department Overview

- The Chief Administrative Officer (CAO) is responsible for the efficient management of the municipal administration of the Corporation.
- The department provides advice and guidance to City Council, leadership to Senior Staff (SMT) and all City Departments.
- The department provides administrative services and corporate supports to all City Departments.
- The department consists of the following divisions: CAO Administration, Legal Services, and Clerk's Office.



Department Financial Summary

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	(11)	(2)	(11)	(166)	(155)	1409%
User Fees, Licenses and Fines	(3,885)	(1,517)	(3,299)	(3,156)	143	(4%)
Total - Revenue	(3,896)	(1,519)	(3,310)	(3,322)	(12)	0%
Expenses						
Salaries, Wages and Benefits	5,135	2,962	5,726	6,921	1,195	21%
Materials, Training, Services	326	237	394	403	10	2%
Contracted Services	711	439	984	970	(14)	(1%)
Rents and Insurance	3,592	2,759	3,278	3,340	63	2%
Debt, Lease and Financial	43	24	38	37	(1)	(2%)
Transfer to External Clients	456	154	327	362	35	11%
Interfunctional Adjustments	1,157	461	627	(187)	(814)	(130%)
Total - Expenses	11,420	7,036	11,373	11,846	473	4%
Grand Total	7,524	5,517	8,063	8,524	461	6%

Figures are shown in thousands of dollars (000s)

Preliminary Department 2025 to 2026 Budget Variance

Account	Draft Budget 2026	Budget 2025	Budget Variance (Favourable) / Unfavourable	Budget Variance
Revenue				
Grants	(166,00)	(11,000)	(155,000)	1409%
Expenses				
Interfunctional Adjustments	(187,110)	626,891	(814,001)	-130%

Figures are shown in thousands of dollars (000s)

Administrative Overview

Responsible for the efficient management of the municipal administration, working in close collaboration with the Mayor and Council. The CAO provides advice to City Council, leadership to senior staff and the City's 8 other departments and is responsible for the overall management of the City.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	410	234	436	465	29	7%
Materials, Training, Services	93	84	116	111	(5)	(4%)
Contracted Services	0	0	4	3	(1)	(13%)
Rents and Insurance	0	0	2	0	(2)	(100%)
Interfunctional Adjustments	(34)	(17)	(34)	(41)	(7)	22%
Total - Expenses	468	300	523	538	15	3%
Grand Total	468	300	523	538	15	3%

Figures are shown in thousands of dollars (000s)

Legal Services Overview

Provides legal advice and support to Departments and Council on various Municipal legal matters. The Legal Services Division also consists of the Provincial Offences Administration and Prosecution, Realty Services and Insurance & Risk Management.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(2,854)	(960)	(2,361)	(2,221)	140	(6%)
Total - Revenue	(2,854)	(960)	(2,361)	(2,221)	140	(6%)
Expenses						
Salaries, Wages and Benefits	1,893	1,134	2,204	2,506	302	14%
Materials, Training, Services	65	40	79	71	(8)	(10%)
Contracted Services	596	244	680	473	(207)	(30%)
Rents and Insurance	3,592	2,759	3,276	3,340	64	2%
Debt, Lease and Financial	37	21	33	30	(3)	(8%)
Transfer to External Clients	321	124	267	270	3	1%
Interfunctional Adjustments	795	445	469	1	(469)	(100%)
Total - Expenses	7,298	4,766	7,008	6,691	(317)	(5%)
Grand Total	4,445	3,806	4,647	4,470	(176)	(4%)

Figures are shown in thousands of dollars (000s)

Legal General

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	0	0	(94)	0	94	(100%)
Total - Revenue	0	0	(94)	0	94	(100%)
Expenses						
Salaries, Wages and Benefits	340	219	528	537	9	2%
Materials, Training, Services	4	5	7	7	(0)	(0%)
Contracted Services	161	38	300	100	(200)	(67%)
Interfunctional Adjustments	(22)	(17)	(33)	(40)	(7)	20%
Total - Expenses	484	245	801	603	(198)	(25%)
Grand Total	484	245	707	603	(103)	(15%)

Figures are shown in thousands of dollars (000s)

Insurance & Risk Management

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(112)	(0)	(1)	0	1	(100%)
Total - Revenue	(112)	(0)	(1)	0	1	(100%)
Expenses						
Salaries, Wages and Benefits	139	85	154	286	132	86%
Materials, Training, Services	3	2	6	5	(0)	(7%)
Contracted Services	0	0	15	0	(15)	(100%)
Rents and Insurance	3,476	2,698	3,150	3,250	100	3%
Debt, Lease and Financial	3	0	3	0	(3)	(100%)
Interfunctional Adjustments	20	414	279	(183)	(462)	(166%)
Total - Expenses	3,641	3,198	3,606	3,358	(247)	(7%)
Grand Total	3,528	3,198	3,605	3,358	(246)	(7%)

Figures are shown in thousands of dollars (000s)

Realty Services

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(1,160)	(174)	(506)	(451)	55	(11%)
Total - Revenue	(1,160)	(174)	(506)	(451)	55	(11%)
Expenses						
Salaries, Wages and Benefits	441	226	410	402	(8)	(2%)
Materials, Training, Services	14	5	20	17	(3)	(16%)
Contracted Services	236	107	196	169	(27)	(14%)
Rents and Insurance	0	0	1	0	(1)	(100%)
Debt, Lease and Financial	0	0	0	0	0	
Interfunctional Adjustments	797	47	224	224	0	
Total - Expenses	1,488	385	850	811	(39)	(5%)
Grand Total	328	211	344	360	16	5%

Figures are shown in thousands of dollars (000s)

Provincial Offences Act

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(1,581)	(785)	(1,760)	(1,770)	(10)	1%
Total - Revenue	(1,581)	(785)	(1,760)	(1,770)	(10)	1%
Expenses						
Salaries, Wages and Benefits	972	605	1,113	1,281	168	15%
Materials, Training, Services	44	28	47	43	(4)	(9%)
Contracted Services	199	99	169	204	35	21%
Rents and Insurance	116	61	125	90	(35)	(28%)
Debt, Lease and Financial	35	21	30	30	0	
Transfer to External Clients	321	124	267	270	3	1%
Total - Expenses	1,686	938	1,751	1,918	167	10%
Grand Total	105	153	(9)	148	157	(1,788%)

Figures are shown in thousands of dollars (000s)

Office of the City Clerk

Responsible for all statutory duties sanctioned by the Province, including the management of City records and archives, responding to requests made under the Municipal Freedom of Information and Protection of Privacy Act, Secretariat to Council and its Committees, Registering Vital Statistics, Returning Officer for Municipal Elections, Signing Officer for the City, and administration of Provincially Legislated Program and Services.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	(10)	(2)	(11)	(11)	0	
User Fees, Licenses and Fines	(223)	(56)	(148)	(178)	(30)	20%
Total - Revenue	(233)	(58)	(159)	(189)	(30)	19%
Expenses						
Salaries, Wages and Benefits	1,138	666	1,275	1,411	136	11%
Materials, Training, Services	51	41	57	92	34	59%
Contracted Services	62	83	71	267	196	276%
Debt, Lease and Financial	1	0	0	1	1	
Transfer to External Clients	135	30	60	92	32	53%
Interfunctional Adjustments	71	(29)	70	(198)	(268)	(383%)
Total - Expenses	1,458	792	1,534	1,664	130	8%
Grand Total	1,225	734	1,374	1,475	101	7%

Figures are shown in thousands of dollars (000s)

Records & Archives

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	0	0	0	(11)	(11)	
Total - Revenue	0	0	0	(11)	(11)	
Expenses						
Salaries, Wages and Benefits	0	0	433	452	19	4%
Materials, Training, Services	14	11	11	12	1	10%
Contracted Services	11	6	11	11	1	5%
Total - Expenses	25	17	455	476	21	5%
Grand Total	25	17	455	465	10	2%

Figures are shown in thousands of dollars (000s)

Municipal Law Enforcement and Licensing

Provides investigation and law enforcement services for all divisions of the Corporation. The MLEL services include administration and enforcement of many of the regulatory municipal by-laws and certain Provincial legislation. Service examples include municipal licensing, property standards, zoning, animal control, noise, parking control and alteration of grade.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	(1)	0	0	(155)	(155)	
User Fees, Licenses and Fines	(809)	(501)	(789)	(757)	32	(4%)
Total - Revenue	(809)	(501)	(789)	(912)	(123)	16%
Expenses						
Salaries, Wages and Benefits	1,695	929	1,810	2,538	728	40%
Materials, Training, Services	118	73	142	130	(12)	(9%)
Contracted Services	53	112	229	227	(3)	(1%)
Debt, Lease and Financial	5	3	5	7	1	27%
Interfunctional Adjustments	325	62	121	51	(70)	(58%)
Total - Expenses	2,195	1,177	2,308	2,952	645	28%
Grand Total	1,386	676	1,518	2,040	522	34%

Figures are shown in thousands of dollars (000s)

Accomplishment and Priorities – Administration

2025 Accomplishments - Administration	2026 Priorities - Administration
Continued Implementation of the City's Housing Pledge	Creation of new Department (Victoria Manor) and orient new Director/Administrator
Spring Ice Storm – Emergency Event – led EOC for storm recovery and City-wide clean up	Complete the review of all Council policies (and associated MDs) for this term of Council
Leading/preparing the Cultural Transformation initiative for the City	Complete and/or update MOUs (partnership agreements) between the City and various outside agencies and partners
Advanced the SMT Strategic Plan corporate priorities: • Customer Experience • Climate Change • Digital Transformation and Modernization	Continued advancement of the City's Strategic Plan

Accomplishment and Priorities – Clerk’s Office

2025 Accomplishments - Clerk’s Office	2026 Priorities - Clerk’s Office
Successful implementation of the By-Election	Preparation and Implementation of the 2026 Municipal Election
Electronic Process Improvements for the Freedom of Information Requests	Continued enhancements to electronic processing to improve Customer Service
Council Policy Review	Completion of the Council Policy Review for this term of Council
Planning for 25 th City Anniversary	Implementation of the 25 th City Anniversary

Accomplishment and Priorities – Records and Archives

2025 Accomplishments - - Records and Archives	2026 Priorities - Records and Archives
Repatriation of 13 linear meters of Fenelon Township archival records from the provincial Archives of Ontario	Records audit of all city departments for both physical and electronic records to better deliver services
Repatriation of 15 linear meters of archival records from the University of Trent	Successful application to Young Canada Works for a 2-year internship grant
Planning/Staff Chair for 25 th City Anniversary	Implementation of the 25 th City Anniversary

Accomplishment and Priorities – Municipal Law Enforcement and Licensing

2025 Accomplishments - MLEL	2026 Priorities - MLEL
Animal Pound Services agreement. (multi-year options)	Review and implement new citywide sign by-law
Partner in Encampment Protocols, education and enforcement	Partner in Administrative Monetary Penalties System (AMPS) research as an MLE enforcement option
STR licensing program implementation, secured multi-year grant to support program expansion	Review MLE policy and processes with the intention of providing service descriptions and transparency
Public parking space expansion by approximately 23 spaces in Lindsay, private property agreement	Continued updates and reviews of City By-laws and enforcement process improvements

Accomplishment and Priorities – Legal Services

2025 Accomplishments - Legal Services	2026 Priorities - Legal Services
Drafted and restructured partnership agreements/MOUs	Assist in Cultural Transformation program implementation
Legal advice to the Coboconk Chamber of Commerce in support of the Summit Wellness Centre construction project	Co-Lead in Climate Change Program

Accomplishment and Priorities – Provincial Offences



2025 Accomplishments - Provincial Offences	2026 Priorities - Provincial Offences
Manager of Provincial Offences recognized by the Municipal Court Managers' Association	Digital Transformation
Revenue Recovery in excess of \$1.58M	Efficient use of reduced court time

Accomplishments and Priorities - Realty Services

2025 Accomplishments - Realty Services	2026 Priorities - Realty Services
Approximately \$110,000.00 in land sales as of September 2025	Land acquisitions to support improvements to municipal infrastructure and further master plans (i.e. cultural)
Assistance to the Roads Database Project	Assistance to the Coboconk Chamber in leasing the Summit Wellness Centre

Accomplishments and Priorities – Insurance and Risk Management

2025 Accomplishments - Insurance & Risk Management	2026 Priorities - Insurance & Risk Management
Procurement of quotes for the general insurance program for 2026, to ensure rates are competitive	Collaboration with Customer Services to provide information to the public that is timely, complete, and sets expectations appropriately
Support IT: Cyber security risk management as an ongoing program	Enhanced data transfer process to ensure the division has the information they need in order to respond to claims in a timely manner

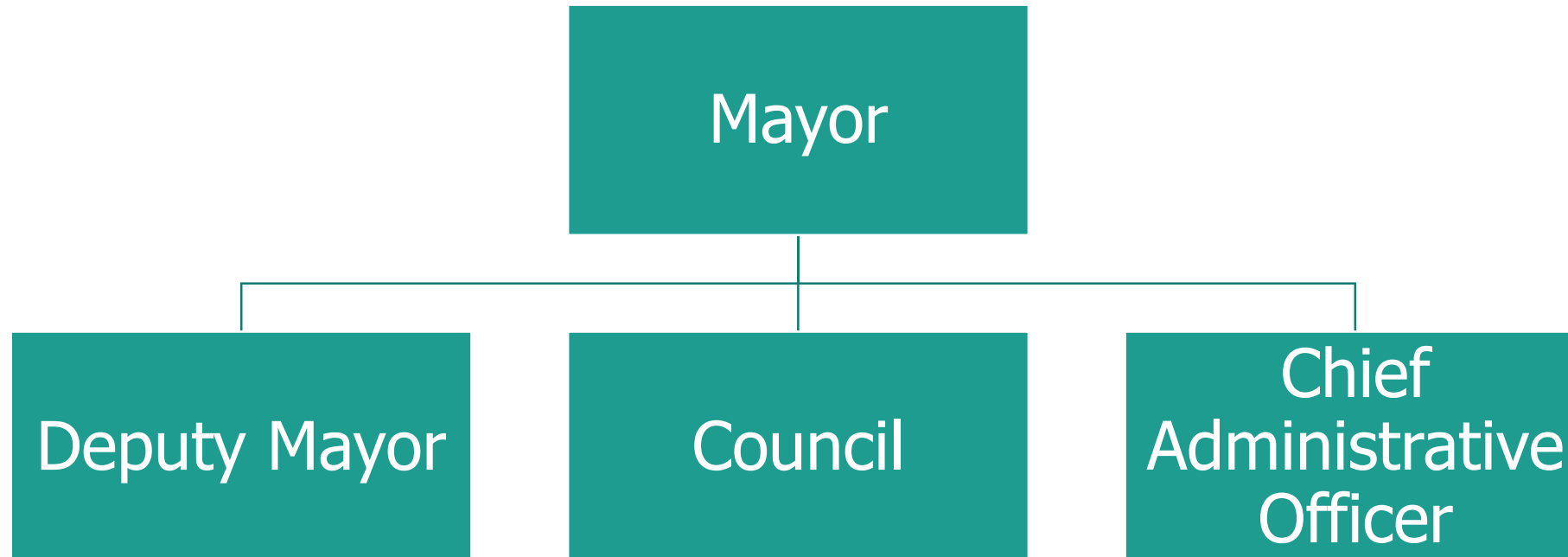
Questions?

Mayor and Council

2026 Operating Budget Overview

September 25, 2025

Department Organizational Chart - Council



Council Overview

- Consists of the Mayor and 8 Councilors, one serving as Deputy Mayor.
- Makes decisions to ensure services offered by the City meets the needs of the community.
- Adopts the municipal budget, allocating resources and services to balance needs of the community with fiscal responsibility.
- Council governs the Municipality, deciding on By-Laws and policies that deal with issues concerning the community and act as stewards for their wards.



Department Financial Summary - Council

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	593	298	612	614	2	0%
Materials, Training, Services	49	37	76	76	0	
Total - Expenses	642	335	688	691	2	0%
Grand Total	642	335	688	691	2	0%

Figures are shown in thousands of dollars (000s)

Accomplishment and Priorities

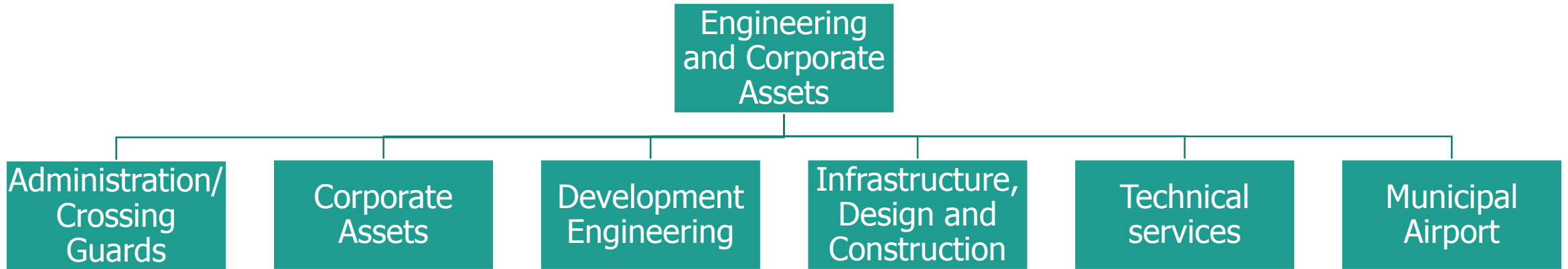
2025 Accomplishments	2026 Priorities
Completion of the Summit Wellness Centre construction project	Develop and launch the City's Climate Change Strategy
Completion of the Deputy Mayor's Customer Service Initiative (2024-25)	Lead and support the celebrations for the City's 25th Anniversary
Invested in After-Hours Clinics and other Primary Care services and practitioner recruitment/retention	Work with the Federal Department of Defence to support the Arctic Over-the-Horizon Radar project
Adopted new 10-year comprehensive Long-Term Financial Plan	Refresh of the Community Safety and Well-Being Plan (with <i>Vital Signs</i> program)
Executed partnership agreements with community organizations (KLAG, KLMA, Community Foundation, Maryboro Lodge)	Complete and implement the City's Growth Management Strategy and supporting Master Servicing and Transportation Plans
Navigate and communicate 2025 Ice Storm and Wildfires Response and Recovery	Continued review and investment in health and primary care supports.

Engineering and Corporate Assets

2026 Operating Budget Overview

September 25, 2025

Department Organizational Chart



Engineering and Corporate Assets Department Overview

Engineering and Corporate Assets is responsible for the overall management of various divisions, including, but not limited to:

- Crossing Guard Program, management of Municipal Airport, feasibility planning, department goals
- Capital budgets, maintain asset registry, capital planning studies, major grant applications
- Development with infrastructure that conforms to City standards
- Capital construction, including Roads, WWW, Landfill
- Programs for roads, traffic signals, streetlights, drainage and sidewalks



Department Financial Summary

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	(61)	0	(69)	(81)	(12)	17%
Other Revenues	(17)	0	(4)	(4)	0	
User Fees, Licenses and Fines	(1,392)	(473)	(1,238)	(863)	375	(30%)
Total - Revenue	(1,470)	(473)	(1,311)	(948)	363	(28%)
Expenses						
Salaries, Wages and Benefits	2,538	1,761	2,595	3,050	454	18%
Materials, Training, Services	492	187	449	275	(174)	(39%)
Contracted Services	399	200	296	350	54	18%
Rents and Insurance	5	13	11	17	6	50%
Debt, Lease and Financial	15	5	13	13	0	
Interfunctional Adjustments	285	165	360	317	(43)	(12%)
Total - Expenses	3,734	2,332	3,724	4,022	297	8%
Grand Total	2,263	1,859	2,413	3,073	660	27%

Note : Amounts shown are in thousands of dollars (000s).

Preliminary Department 2025 to 2026 Budget Variance

Account	Draft Budget 2026	Budget 2025	Budget Variance (Favourable) / Unfavourable	Budget Variance
Revenue				
User Fees, Licenses and Fines	(863,200)	(1,238,200)	375,000	30.29%
Expenses				
Materials, Training, Services	275,425	448,925	(173,500)	(38.65%)

Administrative Overview

Overall management and budgeting of all Divisions, Crossing Guard program, management of the Municipal Airport, financial management, long range needs and feasibility planning, ensures department goals align with corporate strategy

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(4)	(4)	(5)	(5)	0	
Total - Revenue	(4)	(4)	(5)	(5)	0	
Expenses						
Salaries, Wages and Benefits	369	245	446	525	79	18%
Materials, Training, Services	26	19	(35)	(44)	(9)	25%
Contracted Services	70	76	35	50	15	43%
Interfunctional Adjustments	107	68	213	169	(44)	(21%)
Total - Expenses	572	409	659	700	41	6%
Grand Total	568	405	654	695	41	6%

Note : Amounts shown are in thousands of dollars (000s).

Corporate Assets Overview

Responsible for asset registry stewardship, compliance with asset management legislation, capital planning, long-term financial planning, capital budgeting, development and capital charges by-laws, and capital grant applications.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	204	238	225	235	10	5%
Materials, Training, Services	14	7	14	12	(1)	(10%)
Contracted Services	73	9	35	35	0	
Interfunctional Adjustments	30	0	0	0	0	
Total - Expenses	322	254	273	283	9	3%
Grand Total	322	254	273	283	9	3%

Note : Amounts shown are in thousands of dollars (000s).

Development Engineering Overview

Responsible for ensuring responsible development with infrastructure that conforms to City standards but does not negatively impact surrounding properties.

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Other Revenues	(17)	0	(4)	(4)	0	
User Fees, Licenses and Fines	(691)	(259)	(593)	(293)	300	(51%)
Total - Revenue	(708)	(259)	(597)	(297)	300	(50%)
Expenses						
Salaries, Wages and Benefits	815	498	977	1,036	59	6%
Materials, Training, Services	2	3	4	4	0	
Contracted Services	17	0	0	0	0	
Total - Expenses	835	501	981	1,040	59	6%
Grand Total	127	242	384	743	359	94%

Note : Amounts shown are in thousands of dollars (000s).

Infrastructure, Design and Construction Overview



Responsible for managing, coordinating, designing, constructing and administering of engineering construction services for capital construction projects

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	237	222	216	327	110	51%
Materials, Training, Services	13	9	13	13	0	
Total - Expenses	251	231	230	340	110	48%
Grand Total	251	231	230	340	110	48%

Note : Amounts shown are in thousands of dollars (000s).

Technical Services Overview

Responsible to manage the City's municipal drain infrastructure, asset management with GIS adaptability, manage and implement capital improvement projects

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
Grants	(61)	0	(69)	(81)	(12)	17%
User Fees, Licenses and Fines	(0)	0	0	(75)	(75)	
Total - Revenue	(62)	0	(69)	(156)	(87)	125%
Expenses						
Salaries, Wages and Benefits	752	456	579	764	185	32%
Materials, Training, Services	5	14	6	8	2	34%
Interfunctional Adjustments	16	8	15	15	(1)	(4%)
Total - Expenses	772	477	600	786	186	31%
Grand Total	711	477	530	630	99	19%

Note : Amounts shown are in thousands of dollars (000s).

Crossing Guard Program Overview

The mandate of the program is to ensure elementary school students cross streets safely as they walk to and from school

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Expenses						
Salaries, Wages and Benefits	160	103	152	163	11	7%
Materials, Training, Services	29	8	27	11	(16)	(60%)
Contracted Services	0	0	0	0	0	
Total - Expenses	189	111	179	174	(5)	(3%)
Grand Total	189	111	179	174	(5)	(3%)

Note : Amounts shown are in thousands of dollars (000s).

Kawartha Lakes Municipal Airport Overview



The City's airport is an important asset that offers significant economic and community benefits. It brings visitors to our community, creates jobs and supports local business by making their customers and suppliers more accessible

	Actuals 2024	Preliminary Actuals 6/30/2025	Budget 2025	Proposed Budget 2026	Budget Variance	Budget % Variance
Revenue						
User Fees, Licenses and Fines	(696)	(210)	(640)	(490)	150	(23%)
Total - Revenue	(696)	(210)	(640)	(490)	150	(23%)
Expenses						
Materials, Training, Services	402	127	421	272	(149)	(35%)
Contracted Services	238	115	226	265	39	17%
Rents and Insurance	5	13	11	17	6	50%
Debt, Lease and Financial	15	5	13	13	0	
Interfunctional Adjustments	132	89	131	133	2	1%
Total - Expenses	792	349	802	699	(103)	(13%)
Grand Total	96	139	162	209	47	29%

Note : Amounts shown are in thousands of dollars (000s).

Accomplishment and Priorities

2025 Accomplishments	2026 Priorities
Asset Management Plan	Strategic Asset Management Policy
Water-Wastewater Rate Study	Investigation of CityWide for Capital Forecasting and Budgeting
DC Study and By-Law	Capital Forecast for Long-Term Financial Plan
Capital Forecast for Long-Term Financial Plan	2027 Tax-Supported and Water-Wastewater Capital Budgets
2026 Tax-Supported and Water-Wastewater Capital Budgets	2027 Special Projects Budget
2026 Special Projects Budget	Recruit for Engineering Clerk

Accomplishments and Priorities

2025 Accomplishments	2026 Priorities
Supported the City's housing pledge and sustainable growth and development through development review, approvals and implementation	To Streamline the development review, approvals and implementation process to continue to support growth and development in our community while aligning with the City's Strategic Plan
Conducted and completed crossing guard review and policy updates	Continue to find efficiencies and improvements within the Crossing Guard Program
Successful completion of website redevelopment	Tender and award Colborne Street Bridge Construction
Water and Wastewater Masterplan Completion	Commence Lindsay Water System Expansion EA
Kent Street Resurfacing	Commence Logie Street PS Construction
Anticipated Completion of Lake Dalrymple Bridge	Completion of the Central Depot EA

Accomplishments and Priorities Continued

2025 Accomplishments	2026 Priorities
Commencement of Highway 7 PS and associated infrastructure along Lindsay Street	Completion traffic lights at the intersections of McKay St and Colborne St and at St. Joseph St and Colborne St.
Adoption of the Transportation Master Plan	Completion of Thurstonia Drainage study
Installation of traffic lights at the intersection of Boyd St / Canal St./ CKL 36	
Installation of traffic lights at the intersection of Cedartree Lane/ Duke St./ CKL 36	
Valentia road resurfacing	
Creation of traffic management SharePoint page for tracking of traffic warrant improvements	

2026 Budget Pressures

- Recruiting and retention may influence the operating budget
- Utilization of consultants for Development review for larger and unique applications (impacts all divisions in Engineering)
- Extended timeframe duration of construction for staff contract administration and inspection
- Salary increases
- Housing Market – potential for decrease in DAAP fees
- Changing regulations such as Excess Soil

Questions