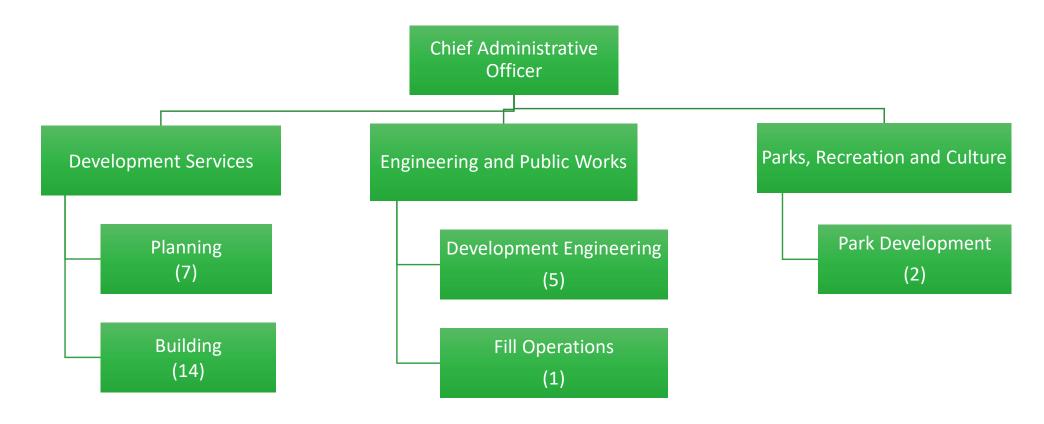


Development and Fee Supported Budget

The Development and Fee Supported budget requires no support from property tax revenue. The Town has approved fees and charges that are intended to provide full cost recovery for the services provided under each of the individual budgets. Any surplus or deficit generated in these areas are managed through contributions or draws from reserves.

The development and fee supported budget is comprised of five individual business units. The Planning and Building Branches reside within the Development Services Department. Development Engineering and Fill Operations reside within the Engineering and Public Works Department. The Parks Branch resides within the Parks, Recreation and Culture Department.





Budget Summary

The Development and Fee Supported 2026 operating budget includes expenditures of approximately \$6.0 million and are fully supported by fees rather than property taxes. A full cost recovery, user pay system has been established for each of these areas. The net budget is zero for each branch, as any surplus/deficit is managed through contributions to or draws from reserve. The reserve is established to manage the ebb and flow of activity and ensure that the program is self-sustaining in a year of low activity.

Salaries and benefits have increased by approximately \$188,000. Approximately \$141,000 of that is related to salaries and benefits in the Planning branch for a new Intermediate Planner. An additional increase of \$41,000 in planning is related to an increase for a parental leave and associated benefit costs. The remaining \$6,000 increase in salary and benefits is related salary cost adjustments and benefit cost increases.

The increase in contingency of \$92,000 is for cost of living adjustments across all fee-supported areas that will be reallocated to the salary accounts upon budget adoption. Software licenses for a new module in Cityview and Bluebeam is \$5,000. Other expenditures have been adjusted where possible to reflect actual expected costs.

Indirect Corporate costs are increasing by approximately \$54,000 to better reflect the costs across tax, fee and capital supported programs.

Development revenue is decreasing by a net of \$83,000. Planning revenues increased by \$126,000 largely driven by community design plan permits and associated user fees. This increase is offset by a \$209,000 decrease in Building due to a decrease in construction activity expected in 2026.

Revenues are increasing by \$1,000 in Building for increased compliance letters expected for 2026 and user fees in Planning will increase by approximately \$5,000 for change of municipal addressing fees and heritage removal user fees.

There is an increase in draws from reserve of \$412,000 across all areas combined due to reduced revenues and overall cost increases expected for 2026.

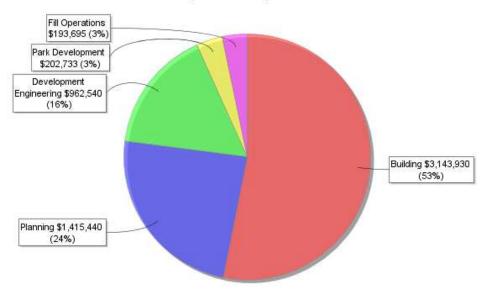
A key component in these individual budgets is the transfers. Contributions to reserves are an indication that the revenues generated exceed expenditures. Draws from reserves indicate that the budgeted revenues aren't sufficient to support the anticipated expenditures within the year. It is important to recognize that the reserve is established to manage the timing of revenues with the activity.



Development and Fee Supported Summary	Building	Planning	Development	Park	Fill	2026	2025	Variance	Variance
2026 Fee Supported Budget			Engineering	Development	Operations	Budget	Budget	\$	%
Expenditures									
Salaries and Benefits	2,321,140	1,145,558	814,761	364,058	141,439	4,786,956	4,598,685	188,271	4%
Communications	6,000	2,200	3,000			11,200	11,000	200	2%
Consultants & Specialized Services		45,000			10,000	55,000	55,000		
Contingency	45,134	21,598	15,484	6,980	2,679	91,875		91,875	
Courier and Mail Processing	1,500	200				1,700	1,200	500	42%
Equipment and Vehicle	6,000	5,000	4,000			15,000	17,000	(2,000)	(12%)
Legal Services									
Materials and Supplies	5,500	2,900	750			9,150	9,150		
Mileage	30,000	1,000	16,000	1,800	500	49,300	49,300		
Other Agencies/Municipalities									
Software Licences and Maintenance	40,000	20,500	35,500			96,000	91,000	5,000	5%
Training, Professional Development and Memberships	27,000	26,000	6,600	5,000		64,600	67,125	(2,525)	(4%)
Uniforms, Corporate Attire and Safety Clothing	5,000	3,000	1,950			9,950	9,950		
Indirect Corporate Costs	656,656	142,484	64,495	(175,105)	39,077	727,607	673,465	54,142	8%
Total Expenditures	3,143,930	1,415,440	962,540	202,733	193,695	5,918,338	5,582,875	335,463	6%
Revenues									
Development Revenue	(1,816,000)	(1,160,500)	(190,000)	(10,000)		(3,176,500)	(3,259,500)	83,000	(3%)
Miscellaneous		(50)	(500)			(550)	(550)		
Recoveries and Contributions from Developers			(40,000)	(10,000)		(50,000)	(50,000)		
Sales	(10,000)					(10,000)	(9,000)	(1,000)	11%
User Fees		(46,200)			(150,000)	(196,200)	(191,000)	(5,200)	3%
Total Revenues	(1,826,000)	(1,206,750)	(230,500)	(20,000)	(150,000)	(3,433,250)	(3,510,050)	76,800	(2%)
Transfers									
Draw from Reserves	(1,317,930)	(208,690)	(732,040)	(182,733)	(43,695)	(2,485,088)	(2,072,825)	(412,263)	20%
Total Transfers	(1,317,930)	(208,690)	(732,040)	(182,733)	(43,695)	(2,485,088)	(2,072,825)	(412,263)	20%
NET BUDGET									







Revenues by Branch

