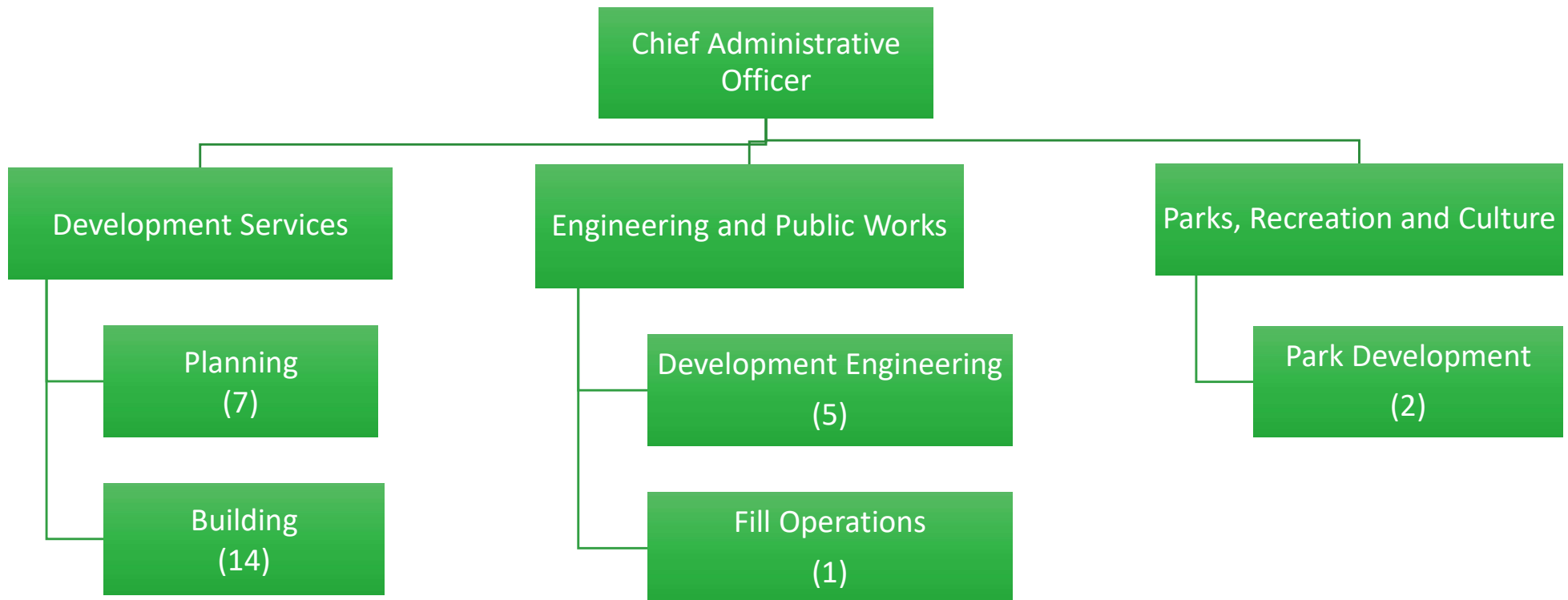


The Development and Fee Supported budget requires no support from property tax revenue. The Town has approved fees and charges that are intended to provide full cost recovery for the services provided under each of the individual budgets. Any surplus or deficit generated in these areas are managed through 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 \$300,000. Approximately \$143,000 of that is related to salaries and benefits in Planning for a new Intermediate Planner. An additional \$41,000 in Planning is related to an increase for a parental leave and associated benefit costs. The remaining increase in salary and benefits is related salary cost adjustments, benefit cost increases, and cost of living adjustments.

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.

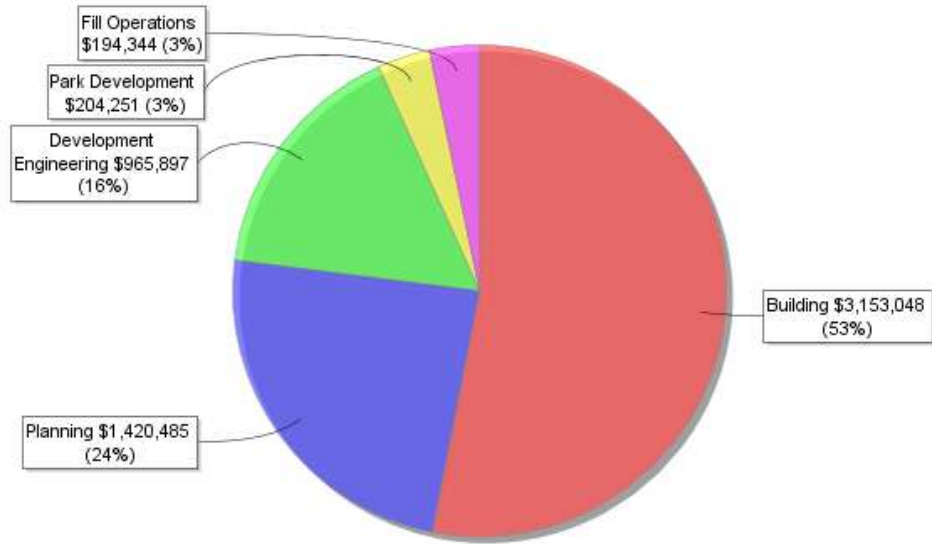
Development revenue is decreasing by a net of \$83,000. Planning revenues increased by \$126,000 largely driven by community design plan permits and associated user fees. This increase is offset by a \$209,000 decrease in Building due to a decrease in construction activity expected in 2026.

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 \$432,000 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.

Expenditures by Branch



Revenues by Branch

