

Department 5 – General Government

Overview

This Department provides financial services and administrative support to Council and all other Departments to ensure the effective and efficient delivery of all municipal services. The Department is also responsible for managing the Township's insurance and risk program and the ongoing maintenance and development of the Township's Emergency Planning program.

Revenue

The major sources of revenue for this department are taxation, interest on investments and penalties and interest on taxes.

There is also revenue from various other fees for service such as, marriage licences, death registrations, Commissioner of Oath services, photocopies, and returned cheques. Annually, Council reviews the Township's fees and charges; many of which are increased by the Consumer Price Index (CPI) to keep pace with inflation.

The Tariff of Fees By-law will be updated to reflect the CPI increases as well as any other recommended fee changes, as part of the operational budget process in the first quarter.

An inter-fund transfer from Lakefield Water & Sewer is included as revenue to cover some of the overhead costs associated with the operation of those systems, specifically a portion of the salaries and benefits of the C.A.O., the Manager of Financial Services, the Taxation and Billing Supervisor and IT support for time spent on duties in relation to these services.

Information related to Reserve Transfers is captured on the detailed sheets under the 'Reserves' tab.

Expenditures

The budget provides for wages and salaries, benefits, materials, supplies and services necessary to support the financial, administrative and emergency management services of the Corporation as well as Council remuneration and related Council operations.

The budget includes provision for consulting services to commence the Comprehensive Zoning By-law Review. The expense is allocated in Department 50 and funded from the General Government Reserve. It is anticipated that this review will take place over three years 2026 (Q1) - 2028 (Q1).

Committee remuneration is expensed in the relevant Department and as such Department 5 includes expenses for the Accessibility Advisory Committee. Beginning in 2026, a portion of the Sustainability Coordinator position will also be allocated to this Department for duties related to the Climate Change Action Plan

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that include data management and reporting, recommending energy conservation measures, identifying grants that could be implemented to improve energy efficiency and sustainability programs such as the use of electric vehicles and electric vehicle charging stations.

The budget includes provision for the publication and distribution of the annual *Council Communicator*.

There is \$39,567 budgeted this year for the grants to charitable organizations, recognition awards, and Township beautification support.

- Charitable Grants - \$5,000
- Recognition Awards - \$1,500
- Beautification support* - \$14,907 – 2% increase (align with CPI as of December '25)
 - Supports for Bridgenorth Beautification Committee (BBC), Ennismore Garden Club and Trent Lakes (Hanging Baskets and Geranium Barrels)
 - Includes adding \$1,284 to increase base support for the Ennismore Garden Club to fund additional watering support for gardens that have been added to the Club's garden inventory
- \$8,160 allocation to transfer funds to Department 40 to recognize the Marshland Centre use by the Lions, Village Lions and Lakefield Horticultural Society which have historically been provided with no rental charge. This subsidy was initiated in 2025 in the amount of \$8,000. Rental rates in 2026 are budgeted to increase by 2% and this subsidy has been adjusted accordingly.
- \$10,000 - a new annual program related to Council's Resolution to fund a Community Grant program. A draft policy/program is expected to have no tax impact. In 2026 it will be funded by reducing the annual Community Improvement Plan allocation in Department 7 from \$75,000 to \$65,000. A draft policy is expected to be presented for Council's consideration in Q1.



The 2026 Municipal and School Board election is October 26, 2026. Expenses of just under \$63,000 have been included in the 2026 budget. Funds are allocated annually to an election reserve. A draw from the election reserve will be brought forward to the 2026 budget fund election expenses. The annual allocation to the election reserve will also be increased to \$16,500 to align with current/expected future costs.

Capital expenditures included in the budget are as follows:

- Computer equipment replacements and software upgrades - \$78,120
- Office furniture replacements/upgrades - \$10,450
- I.T. Remote Site Upgrades - \$8,620

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Insurance Premiums continue to impact budgeting. The 2026 premium increase is \$6,200.28 (includes non-refundable 8% PST). The 2026 premium will be included in the 2026 operational budget and will be distributed and allocated across tax supported and user pay departments.

Activity Update – Beyond Budget and Dollars and Cents

Council and staff will be preparing and planning for the transition and succession planning related to the upcoming retirements of the CAO, Manager of Financial Services and Manager of Community & Corporate Services.

The CAO recruitment is the first focus and based on Council's direction, funds are included in the 2026 budget to fund consulting services for a professional recruitment firm. The budget includes provision to fund the overlap of these positions to provide for knowledge transfer and orientation. Other retirement related costs have been accounted for, and all costs will be funded OMPF.

The Corporation of the Township of Selwyn
Budget Worksheets 2026

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GL Account	Details	2023 Year to Date Actuals	2023 Approved Budget	2024 Year to Date Actuals	2024 Approved Budget	2025 Year to Date Actuals	2025 Approved Budget	2026 Proposed Budget
Revenues								
Grants and Receipts		128,485	135,000	241,699	180,170	82,075	152,345	210,248
Interest Revenues		1,126,039	780,500	1,176,648	940,500	927,652	1,138,000	974,321
Operating Sales - Revenues & Fees		35,514	52,100	50,357	42,850	78,617	46,362	63,003
Taxation		1,495,940	1,495,940	1,656,192	1,656,192	1,780,940	1,780,940	1,934,464
Transfers In		471,088	468,753	684,882	502,941	567,118	505,738	580,634
Total Revenues		3,257,067	2,932,293	3,809,778	3,322,653	3,436,402	3,623,385	3,762,670
Expenses								
Salaries & Benefits		1,556,435	1,657,393	1,729,549	1,768,081	1,939,215	2,021,624	2,198,145
Admin & Overhead		171,316	176,598	238,018	200,868	199,555	248,285	219,675
Services Hired		263,636	277,790	238,288	300,757	245,931	268,048	264,526
Communications		12,196	22,344	9,813	9,344	5,898	9,344	7,344
Service Charges		91,340	59,500	66,518	69,500	96,838	64,500	64,500
Council Honourariums & Expenses		186,906	181,315	197,216	190,019	204,545	197,116	201,971
Council Admin. & Overhead		58,519	62,944	65,807	69,094	62,703	68,018	84,217
Council/Committee & Election Expenses		3,614	4,446	3,909	4,937	5,208	4,988	65,534
Health & Safety		833	1,150	760	1,150	799	1,150	1,150
Emergency Planning		22,783	27,272	26,000	28,702	85,174	86,772	84,180
Building Expenses		52,094	49,505	58,545	55,658	62,692	54,343	59,892
Capital Purchases		108,690	89,560	95,682	99,450	80,997	90,516	97,190
Transfers Out		728,703	322,476	1,079,673	525,093	446,847	508,681	414,347
Total Expenses		3,257,067	2,932,293	3,809,778	3,322,653	3,436,401	3,623,385	3,762,670