

# Town of Arnprior

# 2026 Budget



**ARNPRIOR**  
• WHERE THE RIVERS MEET •

## 2026 BUDGET SUMMARY

Tab Ref	Dept Code	Description	2025 Actual	2025 Budget	2026 Budget	2025 Budget to 2026 Budget Variance (\$)	2025 Budget to 2026 Budget Variance (%)
<b>REVENUE</b>							
TAB 2	1-4-0100	REVENUE FROM TAXATION	(12,949,703)	(13,141,741)	(13,681,028)	(539,287)	4.10%
	1-4-0600	PAYMENTS IN LIEU OF TAXATION	(119,320)	(130,000)	(130,000)	0	0.00%
	1-4-7600	GRANTS - OPERATING	(1,380,285)	(1,399,000)	(1,261,513)	137,487	-9.83%
	1-4-7600	GRANTS - CAPITAL	(1,228,978)	(1,228,978)	(1,320,341)	(91,363)	7.43%
	<b>TOTAL OPERATING REVENUE</b>		<b>(15,678,286)</b>	<b>(15,899,719)</b>	<b>(16,392,882)</b>	<b>(493,163)</b>	<b>3.10%</b>
<b>EXPENSES</b>							
TAB 3	<b>GENERAL GOVERNMENT</b>						
	1110	COUNCIL	233,463	237,500	251,200	13,700	5.77%
	1200	CLERK	352,159	374,050	382,650	8,600	2.30%
	1250	CORPORATE MANAGEMENT	501,329	643,400	654,400	11,000	1.71%
	1255	HUMAN RESOURCES	185,108	206,600	246,150	39,550	19.14%
	1260	INFORMATION SYSTEMS	343,195	339,800	394,500	54,700	16.10%
			1,615,254	1,801,350	1,928,900	127,550	7.08%
TAB 4	<b>PROTECTION TO PERSONS AND PROPERTY</b>						
	1700	FIRE SERVICES	840,515	816,926	972,575	155,649	19.05%
	1800	POLICE SERVICES	1,819,625	1,846,860	1,958,395	111,535	6.04%
	1950	ANIMAL SERVICES & PARKING ENFORCE.	56,226	71,200	78,500	7,300	10.25%
	2280	CROSSING GUARDS	44,039	40,300	40,800	500	1.24%
			2,760,405	2,775,286	3,050,270	274,984	9.91%
TAB 5	<b>PUBLIC WORKS</b>						
	2000-2400	PUBLIC WORKS	2,155,951	2,023,791	2,028,950	5,159	0.25%
	2300	VEHICLES AND EQUIPMENT	(463,985)	(320,100)	(316,100)	4,000	-1.25%
	5100	CEMETERY	25,255	(5,700)	(31,100)	(25,400)	0.00%
			1,717,221	1,697,991	1,681,750	(16,241)	-0.96%
TAB 6	<b>ENVIRONMENTAL SERVICES</b>						
	4300-4390	WATERWORKS	(1,445,486)	(1,321,746)	(1,767,140)	(445,394)	33.70%
	4100-4200	WASTEWATER	(1,056,691)	(828,694)	(1,298,049)	(469,355)	56.64%
	4410	WASTE MANAGEMENT	(219,257)	(46,950)	(46,950)	0	0.00%
			(2,721,434)	(2,197,390)	(3,112,139)	(914,749)	41.63%
TAB 7	<b>PARKS AND RECREATION</b>						
	7001	PARKS	542,153	461,900	516,600	54,700	11.84%
	7002	MARINA	293	0	0	0	0.00%
	7003	PROGRAMS	175,459	228,850	254,625	25,775	11.26%
	7115	NSC - PROGRAMS	(109,470)	77,800	(201,800)	(279,600)	-359.38%
	7120	NSC - BUILDING	1,318,678	1,552,700	1,821,064	268,364	17.28%
	1300/1750						
	7400/7500	BUILDINGS	467,709	433,450	479,300	45,850	10.58%
			2,394,822	2,754,700	2,869,789	115,089	4.18%
TAB 8	<b>COMMUNITY SERVICES</b>						
	7300	MUSEUM	287,720	276,870	282,920	6,050	2.19%
	1900	BUILDING SERVICES (PIC)	(241,739)	0	0	0	0.00%
	8100	PLANNING AND ZONING	83,243	116,550	114,550	(2,000)	-1.72%
	8200	MARKETING & ECONOMIC DEVELOPMENT	165,954	203,500	199,800	(3,700)	-1.82%
			295,178	596,920	597,270	350	0.06%
TAB 9	<b>GRANTS AND SUBSIDIES</b>						
	7600	GRANTS AND SUBSIDIES	446,310	424,813	525,984	101,171	23.82%
	<b>TOTAL OPERATING EXPENSES</b>		<b>6,507,756</b>	<b>7,853,670</b>	<b>7,541,824</b>	<b>(311,846)</b>	<b>-3.97%</b>
TAB 10	7730	CONTRIBUTION TO RESERVES	8,046,049	8,046,049	8,851,058	805,009	10.01%
	<b>TOTAL OPERATING EXPENSES</b>		<b>14,553,805</b>	<b>15,899,719</b>	<b>16,392,882</b>	<b>493,163</b>	<b>3.10%</b>
	<b>NET OPERATING BUDGET*</b>		<b>(1,124,481)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Remaining 2025 Funds\*

Department / Cost Centre	(Surplus)/Deficit
Water	(123,740)
Wastewater	(227,997)
Waste Management	(168,257)
Cemeteries	30,955
PIC	(241,739)
General (Taxation)	(502,267)
Winter Control	108,564
Total	(1,124,481)

\*Does not yet include all year end entries, accruals and final December invoices.

## BUDGET NOTE – TAXATION REVENUES

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### Revenue:

GL Account	Description	Inc / Dec	Explanation
1-4-0100-0020	Final Billing - Municipal	Increase	Increased taxation revenues include growth component (new assessment), no new current value assessment (CVA) and a Municipal tax rate increase of 3.0%. (Note 1)
1-4-0100-0030	Supp Billing - Municipal	Decrease	Decreased to reflect a slowdown in the market for new builds. This estimate could fluctuate depending upon when new builds, including apartments are added to the roll.

### Note 1 – Taxation

- MPAC announced the continued postponement of the province-wide assessment update. This means that property taxes for the 2026 taxation year will continue to be based on the January 1, 2016 valuation date (increases were rolled out over 2017-2020). In general, 2026 property assessments values will remain the same as they were for the 2025 tax year, unless there have been changes to the property.
- Additional Taxation Revenue from Growth (1.6%) is \$198,825.
- Additional Taxation revenues from a Municipal Tax Rate Increase (MTRI) of 3.0% is \$390,462.

For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE 2024 VS 2025
<b>TAXATION</b>				
<b>TAXATION REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>Taxation - Municipal</b>				
1-4-0100-0020 FINAL BILLING - MUNICIPAL	(12,815,418)	(12,816,591)	(13,405,878)	(589,287)
1-4-0100-0025 PARKING LEVY - MUNICIPAL	(15,086)	(15,100)	(15,100)	0
1-4-0100-0030 SUPP BILLING - MUNICIPAL	(111,641)	(300,000)	(250,000)	50,000
1-4-0100-0040 RAILWAY ROW - MUNICIPAL	(443)	(450)	(450)	0
1-4-0100-0593 TAX ACCOUNT (NEW) ADMIN FEE	(840)	(3,300)	(3,300)	0
1-4-0100-0594 TAX ACCOUNT (CHANGE) FEE	(6,275)	(6,300)	(6,300)	0
<b>Total Taxation - Municipal</b>	(12,949,703)	(13,141,741)	(13,681,028)	(539,287)
<b>PIL - Municipal</b>				
1-4-0600-0020 PIL - MUNICIPAL	(119,320)	(130,000)	(130,000)	0
<b>Total PIL - Municipal</b>	(119,320)	(130,000)	(130,000)	0
<b>Total TAXATION REVENUES</b>	(13,069,023)	(13,271,741)	(13,811,028)	(539,287)

## **TOWN OF ARNPRIOR**

## Tax Revenue Estimate - 2026

MTRI 3.0% = 0.009954929

Class			2025 Assessment	2025 Tax Ratio	Weighted Assessment	2026 Projected Rate	Budget 2026 Levy Revenue
RT	R - Residential	T	1,040,515,074	1.000000	1,040,515,074	0.00995493	10,358,254.10
RH	R - Residential	H	248,400	1.000000	248,400	0.00995493	2,472.80
MT	M - Multi-Residential	T	36,679,100	1.943600	71,289,499	0.01934840	709,681.93
NT	N - New Multi-Residential	T	27,527,000	1.000000	27,527,000	0.00995493	274,029.34
CT	C - Commercial	T	77,340,069	1.814700	140,349,023	0.01806521	1,397,164.62
CH	C - Commercial	H	869,900	1.814700	1,578,608	0.01806521	15,714.93
CU	C - Commercial	U	337,400	1.814700	612,280	0.01806521	6,095.20
CX	C - Commercial	X	3,979,800	1.814700	7,222,143	0.01806521	71,895.92
ST	S - Shopping Centre	T	11,149,400	1.814700	20,232,816	0.01806521	201,416.26
IT	I - Industrial	T	6,706,457	2.466904	16,544,186	0.02455786	164,696.20
IH	I - Industrial	H	48,000	2.466904	118,411	0.02455786	1,178.78
IU	I - Industrial	U	112,500	2.466904	277,527	0.02455786	2,762.76
IX	I - Industrial	X	483,300	2.466904	1,192,255	0.02455786	11,868.81
LT	L - Large Industrial	T	5,434,800	2.722000	14,793,526	0.02709732	147,268.50
LU	L - Large Industrial	U	62,400	2.722000	169,853	0.02709732	1,690.87
PT	P - Pipeline	T	2,878,000	1.332800	3,835,798	0.01326793	38,185.10
FT	F - Farmland	T	585,900	0.250000	146,475	0.00248873	1,458.15
TT	T - Managed Forest	T	17,500	0.250000	4,375	0.00248873	43.55
TOTAL			1,214,975,000		1,346,657,248		13,405,877.83

## PIL REVENUE

RG	R - Residential	G	64,600	1.000000	64,600	0.00995493	643.08
CF	C - Commercial	F	3,212,800	1.814700	5,830,268	0.01806521	58,039.91
	C - Commercial		0	2.466904	0	0.02455786	0.00
CZ	C - Commercial	Z	35,500	1.000000	35,500	0.00995493	353.40
IY	I - Industrial	Y	130,000	2.466904	320,698	0.02455786	3,192.52
				1,218,417,900			62,228.92

## BUDGET NOTE – COUNCIL

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### Expenses:

1-5-1110-1110	Salaries	Increase	Reflects annual COLA adjustment.
1-5-1110-2210	Benefits	Increase	To reflect any benefit rate changes and corresponding impact for salary adjustments.
1-5-1110-5820	Receptions	Increase	To reflect additional funds for employee recognition and engagement.
1-5-1110-5990	Community Initiatives	NEW	A fund to support community initiatives or organizations that advance or support municipal objectives but may not meet the eligibility criteria of existing grant or funding programs. Allocations will be made by Council resolution on a case-by-case basis.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>COUNCIL</b>				
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>EXPENSE</b>				
<b>Council</b>				
1-5-1110-1110 COUNCIL - SALARIES	180,710	182,000	187,400	5,400
1-5-1110-2210 COUNCIL - BENEFITS	23,029	20,900	21,200	300
1-5-1110-4000 COUNCIL - OFFICE SUPPLIES	36	500	500	0
1-5-1110-5025 COUNCIL - TELEPHONE/INTERNE	5,668	7,100	7,100	0
1-5-1110-5240 COUNCIL - TRAINING/TRAVEL EXF	12,101	15,000	15,000	0
1-5-1110-5820 COUNCIL - RECEPTIONS	11,868	12,000	15,000	3,000
1-5-1110-5990 COUNCIL - COMMUNITY INITIATIV	0	0	5,000	5,000
<b>Total OPERATING EXPENSES</b>	<b>233,411</b>	<b>237,500</b>	<b>251,200</b>	<b>13,700</b>
<b>Total COUNCIL</b>	<b>233,411</b>	<b>237,500</b>	<b>251,200</b>	<b>13,700</b>

## BUDGET NOTE – CLERK'S OFFICE

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-1200-0300	Government Grants	Increase	To reflect trends for slightly higher grant amounts received.
1-4-1200-0592	Commissioner of Oaths Fees	Decrease	To reflect less commissioning for out-of-town customers.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1200-1110	Salaries	Increase	Reflects annual COLA and merit adjustments.
1-5-1200-2210	Benefits	Increase	To reflect net impact of benefit rate changes and corresponding impact for salary adjustments.
1-5-1200-4340	Photocopying	Increase	To cover lease for additional printer.
1-5-1200-5020	Postage / Freight	Decrease	To reflect reducing cost trends.
1-5-1200-5110	Advertising	Decrease	Reduce advertising expense due to trending.
1-5-1200-5240	Training Expenses	Increase	To reflect estimated training needs for the upcoming fiscal year.
1-5-1200-5385	Electronic Records	Increase	To cover licensing costs for additional software for creating accessible records.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>CLIENT SERVICES DEPARTMENT</b>				
<b>Clerk</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>CLERK</b>				
1-4-1200-0300 CLERK - GOVT GRANTS	(7,470)	(5,000)	(6,000)	(1,000)
1-4-1200-0592 CLERK - COMM OF OATHS FEES	(2,488)	(3,200)	(2,200)	1,000
1-4-1200-0700 CLERK - LICENSES	(23,407)	(28,500)	(28,500)	0
1-4-1200-0730 CLERK - MARRIAGE FEES	(16,911)	(19,000)	(19,000)	0
1-4-1200-0735 CLERK - DEATH REGISTRATIONS	(4,515)	(4,150)	(4,150)	0
<b>Total REVENUE</b>	(54,790)	(59,850)	(59,850)	0
<b>EXPENSE</b>				
<b>CLERK</b>				
1-5-1200-1110 CLERK - SALARIES	257,680	277,700	282,100	4,400
1-5-1200-1121 CLERK - SUMMER STUDENT	9,646	10,500	10,500	0
1-5-1200-1160 CLERK - HONORARIUMS	3,960	5,000	5,000	0
1-5-1200-2210 CLERK - BENEFITS	76,088	88,000	88,000	0
1-5-1200-4000 CLERK - OFFICE SUPPLIES	8,222	8,000	8,000	0
1-5-1200-4340 CLERK - PHOTOCOPYING	5,016	3,000	4,000	1,000
1-5-1200-4410 CLERK - LICENCES	1,370	4,800	4,800	0
1-5-1200-4590 CLERK - SUBSCRIPTIONS	931	1,000	1,000	0
1-5-1200-5020 CLERK - POSTAGE, FREIGHT, EXF	1,157	2,500	1,500	(1,000)
1-5-1200-5025 CLERK - TELEPHONE	514	1,500	1,500	0
1-5-1200-5110 CLERK - ADVERTISING	771	2,500	1,000	(1,500)
1-5-1200-5240 CLERK - TRAINING EXPENSES	5,117	3,500	5,000	1,500
1-5-1200-5250 CLERK - MILEAGE ALLOWANCE	134	250	250	0
1-5-1200-5385 CLERK - ELECTRONIC RECORDS	16,151	14,150	17,850	3,700
1-5-1200-5387 CLERK - MFIPPA/INTEGRITY	19,001	10,000	10,000	0
1-5-1200-5800 CLERK - MEMBERSHIP - ASSOC	1,192	1,500	2,000	500
<b>Total EXPENSE</b>	406,950	433,900	442,500	8,600
<b>Total Clerk</b>	352,159	374,050	382,650	8,600

## BUDGET NOTE – CORPORATE MANAGEMENT

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### Revenue:

GL Account	Description	Inc/Dec	Explanation
1-4-1250-0770	Penalty & Interest on Tax Accounts	Increase	To reflect higher revenue trends.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1250-1110	Salaries	Increase	Reflects annual COLA and merit adjustments.
1-5-1250-2210	Benefits	Increase	To reflect net impact of benefit rate changes and corresponding impact for salary adjustments.
1-5-1250-5100	Legal Fees	Increase	To reflect increasing cost trends.
1-5-1250-5102	Audit Fees	Increase	To reflect annual audit fees (as per Audit Services RFP 2023-27).



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>	
		<b>2025</b>	<b>2025</b>	<b>VARIANCE</b>	
<b>Corporate Management</b>					
<b>GENERAL OPERATING FUND</b>					
<b>REVENUE</b>					
<b>CORPORATION MANAGEMENT</b>					
1-4-1250-0595 CORP - SUNDRY REVENUE	(1,025)	(1,250)	(1,250)	0	
1-4-1250-0705 CORP - TAX & WATER CERTIFICA	(15,939)	(14,000)	(14,000)	0	
1-4-1250-0760 CORP - BUILDING SERV RECOVE	(2,000)	(3,000)	(3,000)	0	
1-4-1250-0770 CORP - PENALTY & INTEREST ON	(211,006)	(134,000)	(155,000)	(21,000)	
1-4-1250-0780 CORP - INVESTMENT INCOME	(360,227)	(350,000)	(350,000)	0	
<b>Total REVENUE</b>	<b>(590,197)</b>	<b>(502,250)</b>	<b>(523,250)</b>	<b>(21,000)</b>	
<b>EXPENSE</b>					
<b>Corporate Management</b>					
1-5-1250-1110 CORP - SALARIES	553,939	558,700	583,500	24,800	
1-5-1250-1121 CORP - SUMMER STUDENTS	9,774	(0)	0	0	
1-5-1250-1160 CORP - HONORARIUMS	1,633	4,000	3,500	(500)	
1-5-1250-2210 CORP - BENEFITS	151,523	163,900	165,400	1,500	
1-5-1250-3200 CORP - GRANT IN LIEU OF TAXES	5,469	5,300	5,500	200	
1-5-1250-4000 CORP - OFFICE SUPPLIES	8,360	10,000	10,000	0	
1-5-1250-4340 CORP - PHOTOCOPYING	4,876	2,800	2,800	0	
1-5-1250-5020 CORP - POSTAGE, FREIGHT, EXP	13,284	16,000	16,000	0	
1-5-1250-5025 CORP - TELEPHONE	259	1,750	1,750	0	
1-5-1250-5100 CORP - LEGAL FEES	90,482	50,000	55,000	5,000	
1-5-1250-5102 CORP - AUDIT FEES	33,988	26,900	36,900	10,000	
1-5-1250-5104 CORP - CONSULTANT FEES	6,439	15,000	15,000	0	
1-5-1250-5240 CORP - TRAINING EXPENSES	429	5,500	5,500	0	
1-5-1250-5250 CORP - MILEAGE ALLOWANCE	569	500	500	0	
1-5-1250-5255 CORP - SP ACCRED/TRAINING	6,271	15,000	15,000	0	
1-5-1250-5380 CORP - EQUIPMENT MAINTENAN	5,785	6,800	6,800	0	
1-5-1250-5800 CORP - MEMBERSHIP-ASSOCIATI	7,481	7,000	7,000	0	
1-5-1250-5920 CORP - INSURANCE (BUILDING E	117,858	152,000	143,000	(9,000)	
1-5-1250-5990 CORP - CONTINGENCY	7,227	20,000	20,000	0	
1-5-1250-6115 CORP - BANK SERVICE CHARGE	9,230	8,500	8,500	0	
1-5-1250-6150 CORP - CASH - SHORT/OVER	0	(0)	0	0	
1-5-1250-6330 CORP - TAX ADJUSTMENTS	42,657	65,000	65,000	0	
1-5-1250-6400 CORP - ACCTS RECEIVABLE-W/O	1,219	1,000	1,000	0	
1-5-1250-7200 CORP - MINOR CAPITAL	12,772	10,000	10,000	0	
<b>Total EXPENSE</b>	<b>1,091,526</b>	<b>1,145,650</b>	<b>1,177,650</b>	<b>32,000</b>	
<b>Total Corporate Management</b>	<b>501,329</b>	<b>643,400</b>	<b>654,400</b>	<b>11,000</b>	

## BUDGET NOTE – HUMAN RESOURCES

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### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1255-1110	Salaries	Increase	To reflect annual provision for COLA and reflects full-year of the Health & Safety Officer.
1-5-1255-2210	Benefits	Increase	To reflect benefit rate change and corresponding impact of salary adjustments.
1-5-1255-4330	Emergency Planning	Reallocate	To move Emergency Planning expenses, previously under the Fire Department to the HR accounts as the H&S Officer performs the role of Community Emergency Management Coordinator (CEMC) for the Town.
1-5-1255-4820	Uniforms / Clothing	New	Include amounts for uniform, clothing and PPE for the Health & Safety Officer.

For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>Human Resource</b>				
<b>GENERAL OPERATING FUND</b>				
<b>EXPENSE</b>				
<b>Human Resource</b>				
1-5-1255-1110 HR - SALARIES	136,106	147,500	173,900	26,400
1-5-1255-1160 HR - HONORARIUM	0	300	300	0
1-5-1255-2210 HR - BENEFITS	36,365	41,300	53,700	12,400
1-5-1255-4000 HR - OFFICE SUPPLIES	658	750	750	0
1-5-1255-4330 HR - EMERGENCY PLANNING	4,192	4,500	4,500	0
1-5-1255-4410 HR - LICENCES	2,152	4,000	4,000	0
1-5-1255-4820 HR - UNIFORMS - CLOTHING	462	0	750	750
1-5-1255-5025 HR - TELEPHONE	1,104	750	750	0
1-5-1255-5110 HR - ADVERTISING	0	2,000	2,000	0
1-5-1255-5240 HR - TRAINING EXPENSES	749	1,000	1,000	0
1-5-1255-5800 HR - MEMBERSHIP-ASSOCIATION	488	1,000	1,000	0
1-5-1255-5870 HR - HEALTH & SAFETY	2,830	3,500	3,500	0
<b>Total EXPENSE</b>	<b>185,108</b>	<b>206,600</b>	<b>246,150</b>	<b>39,550</b>
<b>Total Human Resource</b>	<b>185,108</b>	<b>206,600</b>	<b>246,150</b>	<b>39,550</b>

## BUDGET NOTE – INFORMATION SYSTEMS

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### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1260-1110	Salaries	Increase	To reflect annual IT staffing requirements. Includes annual COLA adjustment.
1-5-1260-2210	Benefits	Increase	To reflect net impact of benefit rate changes and corresponding impact for salary adjustments.
1-5-1260-5105	Secured Network	Increase	Add additional funds to support annual external network security assessments.
1-5-1260-5106	Maintenance & Licensing	Increase	Increased software licensing costs based on records retention enhancements (Sharepoint, M365), website, AI licensing and volume increases for growth.
1-5-1260-5660	Contracted Services	Increase	Costs for additional support for cloud backups and volume increases for growth.
1-5-1260-7200	Minor Capital	Increase	Additional hardware costs for Fire Department additional 1.0 FTE.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>CLIENT SERVICES DEPARTMENT</b>				
<b>Information Systems</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>IT</b>				
1-4-1260-0760 IT - BUILDING SERV RECOVERIES	(8,000)	(8,000)	(8,000)	0
<b>Total REVENUE</b>	(8,000)	(8,000)	(8,000)	0
<b>EXPENSE</b>				
<b>Information Systems</b>				
1-5-1260-1110 IT - SALARIES	83,582	83,800	89,100	5,300
1-5-1260-1160 IT - HONORARIUMS	0	500	500	0
1-5-1260-2210 IT - BENEFITS	35,153	26,500	27,600	1,100
1-5-1260-5025 IT - TELEPHONE	12,506	15,000	15,000	0
1-5-1260-5105 IT - SECURED NETWORK	10,553	12,000	20,000	8,000
1-5-1260-5106 IT - MAINTENANCE & LICENSING	87,121	82,000	102,800	20,800
1-5-1260-5240 IT - TRAINING	1,890	500	500	0
1-5-1260-5660 IT - CONTRACTED SERVICES	105,112	112,000	127,000	15,000
1-5-1260-5800 IT - MEMBERSHIPS & ASSOCIATIC	186	500	500	0
1-5-1260-7200 IT - MINOR CAPITAL - INFO SYSTE	15,093	15,000	19,500	4,500
<b>Total EXPENSE</b>	351,195	347,800	402,500	54,700
<b>Total Information Systems</b>	343,195	339,800	394,500	54,700

## BUDGET NOTE – FIRE SERVICES

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-1700-0426	Protection Agreement	Decrease	Shift to a reciprocal service agreement with City of Ottawa versus a flat paid service fee.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1700-1110	Salaries	Increase	To reflect provision for COLA and additional 1.0 FTE Training Officer / Captain (See Supporting Memo)
1-5-1700-1120	Wages	Increase	To reflect provision for COLA.
1-5-1700-1122	Officers Pay	Decrease	Remove Training Officer Pay as new Training Officer FTE now under Salaries.
1-5-1700-1140	Standby Pay	Increase	To reflect increase of standby pay from \$250 to \$300 per week.
1-5-1700-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact for salary adjustments.
1-5-1700-3000 1-5-1700-3100	Debt Charges – Principal / Interest	No net impact	Annual adjustment between principal and interest payments.
1-5-1700-4820	Uniforms / Clothing	Increase	To reflect updated uniform policy and address backlog of uniform items for members. Also includes uniform funds for additional 1.0 FTE.
1-5-1700-4890	Fire Fighting Equipment	Increase	Based on lifecycle replacement schedule for personal protective equipment (PPE). Also includes a full set of PPE for the additional 1.0 FTE.
1-5-1700-5025	Telephone/Pagers	Increase	Additional costs for telephone hardware (desk and mobile) and annual cellular fees for new 1.0 FTE.
1-5-1700-5026	Call Services	Increase	Based on dispatch RFP results.
1-5-1700-5520	Vehicle & Equip Maintenance	Increase	Based on increasing cost trends.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET VARIANCE</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024 VS 2025</b>
<b>FIRE SERVICES</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>Fire</b>				
1-4-1700-0300 FIRE - PROVINCIAL GRANTS	(8,592)	(	0	0
1-4-1700-0426 FIRE - PROTECTION AGREEMENT	(13,000)	(10,000)	0	10,000
1-4-1700-0554 FIRE - DEPARTMENT CHARGES	(1,058)	(5,000)	(5,000)	0
1-4-1700-0560 FIRE - MTO REVENUE	0	(900)	(900)	0
1-4-1700-0935 FIRE - FROM RESERVE	(75,656)	(75,656)	(75,656)	0
1-4-1700-0938 FIRE - FROM DC RESERVE	(75,656)	(75,656)	(75,656)	0
1-4-1700-0940 FIRE - INSURANCE CLAIMS	(13,313)	(5,000)	(5,000)	0
<b>Total OPERATING REVENUES</b>	<b>(187,276)</b>	<b>(172,212)</b>	<b>(162,212)</b>	<b>10,000</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>EXPENSE</b>				
<b>Fire</b>				
1-5-1700-1110 FIRE - SALARIES	311,344	304,900	398,600	93,700
1-5-1700-1120 FIRE - WAGES	157,300	157,300	162,000	4,700
1-5-1700-1122 FIRE - OFFICERS PAY	21,925	21,925	13,925	(8,000)
1-5-1700-1140 FIRE - STANDBY	26,825	27,200	32,400	5,200
1-5-1700-1160 FIRE - HONORARIUMS	275	1,500	1,500	0
1-5-1700-2210 FIRE - BENEFITS	94,255	100,300	126,900	26,600
1-5-1700-3000 FIRE - DEBT CHARGES PRINCIPAL	134,136	129,895	138,516	8,623
1-5-1700-3100 FIRE - DEBT CHARGES INTEREST	17,177	21,420	12,796	(8,624)
1-5-1700-4000 FIRE - OFFICE SUPPLIES	3,149	3,000	3,500	500
1-5-1700-4060 FIRE - OPERATING SUPPLIES	3,556	2,300	2,300	0
1-5-1700-4067 FIRE - PREVENT MAT & INSPEC	2,696	3,300	3,300	0
1-5-1700-4390 FIRE - GAS, OIL & LUBRICANTS	5,229	5,500	5,500	0
1-5-1700-4440 FIRE - PARTS	540	500	500	0
1-5-1700-4820 FIRE - UNIFORMS - CLOTHING	5,446	5,000	8,500	3,500
1-5-1700-4890 FIRE - FIRE FIGHTING EQUIP.	22,910	14,000	26,400	12,400
1-5-1700-4891 FIRE - EXTINGUISHER RECHARG	0	150	0	(150)
1-5-1700-5020 FIRE - POSTAGE, FREIGHT, EXPRE	35	300	300	0
1-5-1700-5025 FIRE - TELEPHONE/PAGERS	4,732	3,500	4,500	1,000
1-5-1700-5026 FIRE - CALL SERVICES	48,989	49,000	50,200	1,200
1-5-1700-5105 FIRE - SECURED NETWORK	4,906	6,000	6,000	0
1-5-1700-5240 FIRE - TRAINING EXPENSES	27,456	27,000	27,000	0
1-5-1700-5250 FIRE - MILEAGE ALLOWANCES	0	500	500	0
1-5-1700-5386 FIRE - RADIO EQUIP MAINTENAN	9,806	9,500	9,500	0
1-5-1700-5520 FIRE - VEHICLE & EQUIP MTNCE	58,443	35,000	40,000	5,000
1-5-1700-5650 FIRE - HYDRANT RENTAL	35,000	35,000	35,000	0
1-5-1700-5660 FIRE - CONTRACTED SERVICES	4,354	2,900	2,900	0
1-5-1700-5800 FIRE - MEMBERSHIPS-ASSOCIATI	1,056	1,250	1,250	0
1-5-1700-5920 FIRE - VFIS INSURANCE	10,209	11,000	11,000	0
1-5-1700-7200 FIRE - MINOR CAPITAL	16,044	10,000	10,000	0
<b>Total OPERATING EXPENSES</b>	<b>1,027,791</b>	<b>989,138</b>	<b>1,134,787</b>	<b>145,649</b>
<b>Total FIRE SERVICES</b>	<b>840,515</b>	<b>816,926</b>	<b>972,575</b>	<b>155,649</b>

## BUDGET NOTE – POLICE SERVICES

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-1800-0900	Transfer from Reserve	Increase	This transfer is to utilize funds from the Policing Reserve to offset the costs for the OPP detachment board and the increased OPP contracted services costs.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1800-5660	Contracted Services	Increase	As per amended 2026 OPP Billing Model.
1-5-1800-5860	OPP Detachment Board	Increase	Estimated expenses for Town portion of the 2026 detachment board projected annual costs.

### Note:

2026 OPP Contracted Service costs of \$2,050,015 are capped at the 11% limit set by the Province. Without the cap, 2026 billing would be \$2,481,099. Summary of OPP Contracted Service costs from 2012 – 2026 are:

2012	\$2,132,544	2020	\$1,815,958
2013	\$1,602,536	2021	\$1,797,830
2014	\$1,666,936	2022	\$1,704,342
2015	\$1,603,459	2023	\$1,682,080
2016	\$1,644,996	2024	\$1,773,859
2017	\$1,689,160	2025	\$1,846,860 (amended)
2018	\$1,704,044		\$2,150,048 (full cost)
2019	\$1,786,811	2026	\$2,050,015 (capped)



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>POLICING SERVICES</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>POLICE</b>				
1-4-1800-0900 FROM RESERVE - POLICE	(16,378)	(16,378)	(108,620)	(92,242)
<b>Total OPERATING REVENUES</b>	<b>(16,378)</b>	<b>(16,378)</b>	<b>(108,620)</b>	<b>(92,242)</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>EXPENSE</b>				
<b>POLICE</b>				
1-5-1800-5660 POLICE - CONTRACTED SERVICE	1,836,003	1,846,860	2,050,015	203,155
1-5-1800-5860 OPP DETACHMENT BOARD - Polic	0	16,378	17,000	622
<b>Total OPERATING EXPENSES</b>	<b>1,836,003</b>	<b>1,863,238</b>	<b>2,067,015</b>	<b>203,777</b>
<b>Total POLICING SERVICES</b>	<b>1,819,625</b>	<b>1,846,860</b>	<b>1,958,395</b>	<b>111,535</b>

## BUDGET NOTE – ANIMAL SERVICES AND PARKING

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-1950-0720	Dog Licenses	Increase	Increased licensing revenues to reflect upward trend.
1-4-1950-0721	Cat Licenses	Increase	Increased licensing revenues to reflect upward trend.
1-4-1950-0750	Parking - Fines	Increase	Increased licensing revenues to reflect upward trend.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1950-5660	Contracted Services	Increase	Contract rate increases for by-law enforcement contract.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE 2024 VS 2025
<b>ANIMAL SERVICES AND PARKING</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>ANIMAL SERVICES &amp; PARKING</b>				
1-4-1950-0720 ANIMAL - DOG LICENCES	(4,330)	(3,300)	(3,700)	(400)
1-4-1950-0721 ANIMAL - CAT LICENCES	(1,025)	(700)	(800)	(100)
1-4-1950-0750 PARKING - FINES	(38,289)	(31,000)	(32,000)	(1,000)
<b>Total OPERATING REVENUES</b>	<b>(43,644)</b>	<b>(35,000)</b>	<b>(36,500)</b>	<b>(1,500)</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>ANIMAL SERVICES &amp; PARKING</b>				
1-5-1950-4060 ANIMAL/PARKING - OPERATING S	2,424	4,000	4,000	0
1-5-1950-5660 ANIMAL/PARKING - CONTRACTED	82,446	87,200	96,000	8,800
1-5-1950-5975 ANIMAL/PARKING - HUMANE SOC	15,000	15,000	15,000	0
<b>Total OPERATING EXPENSES</b>	<b>99,870</b>	<b>106,200</b>	<b>115,000</b>	<b>8,800</b>
<b>Total ANIMAL SERVICES AND PARKING</b>	<b>56,226</b>	<b>71,200</b>	<b>78,500</b>	<b>7,300</b>

## BUDGET NOTE – CROSSING GUARDS

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### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-2280-1180	Labour	Increase	To reflect provision for COLA.
1-5-2280-2210	Benefits	Increase	To reflect net impact of benefit rate changes and corresponding impact for salary adjustments.
1-5-2280-5240	Training	NEW	To reflect training course expenses for new crossing guards.

**TOWN OF ARNPRIOR**  
**2026 BUDGET**



GL5410  
Date : Jan 08, 2026

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For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE 2024 VS 2025
<b>CROSSING GUARDS</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>CROSSING GUARDS</b>				
1-4-2280-0490 CG - COST RECOVERY	0	(5,300)	(5,300)	0
<b>Total OPERATING REVENUES</b>	<b>0</b>	<b>(5,300)</b>	<b>(5,300)</b>	<b>0</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>CROSSING GUARDS</b>				
1-5-2280-1180 CG - LABOUR	40,110	40,800	40,800	0
1-5-2280-2210 CG - BENEFITS	3,501	4,600	4,600	0
1-5-2280-4060 CG - OPERATING SUPPLIES	428	200	200	0
1-5-2280-5240 CG - TRAINING EXPENSES	0	0	500	500
<b>Total OPERATING EXPENSES</b>	<b>44,039</b>	<b>45,600</b>	<b>46,100</b>	<b>500</b>
<b>Total CROSSING GUARDS</b>	<b>44,039</b>	<b>40,300</b>	<b>40,800</b>	<b>500</b>

## BUDGET NOTE – PUBLIC WORKS

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-2150-0490	County Cost Recovery	Increase	Estimate revenues from County of Renfrew winter maintenance agreement.

### Expenses:

#### PW Admin

GL Account	Description	Inc/Dec	Explanation
1-5-2000-1110	Salaries	Increase	To reflect provision for COLA.
1-5-2000-2210	Benefits	Increase	To reflect net impact of benefit rate changes and corresponding impact for salary adjustments.
1-5-2000-4000	Office Supplies	Increase	To reflect increased cost trends.
1-5-2000-4410	Licenses	Increase	To reflect increased licensing costs (AutoCAD / GIS).
1-5-2000-5386 / 1-5-2000-5660	Radio Equipment / Contracted Services	Decrease	Reduce for lower expense trends and forecasted expense levels.

#### Garage

GL Account	Description	Inc/Dec	Explanation
1-5-2010-1121	Summer Students	Decrease / Reallocate	Realignment of students, reallocation of one student to Parks
1-5-2010-1180	Labour	Increase	To better reflect trending, level of effort and increased CBA costs.
1-5-2010-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from student & labour adjustments.
1-5-2010-4100	Light, Heat, Power	Increase	To reflect estimated increased costs.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET VARIANCE</b>	
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024</b>	<b>VS 2025</b>
<b>OPERATIONS DEPARTMENT</b>					
<b>OPERATING REVENUES</b>					
<b>GENERAL OPERATING FUND</b>					
<b>PUBLIC WORKS - ADMINISTRATION</b>					
1-4-2000-0553 PW ADMIN - PUBLIC WORKS CHA	(4,587)	(5,500)	(5,500)		0
1-4-2000-0790 PW ADMIN - SALE OF GOODS	(7,035)	(1,000)	(1,000)		0
<b>Total PUBLIC WORKS - ADMINISTRATION</b>	<b>(11,622)</b>	<b>(6,500)</b>	<b>(6,500)</b>		<b>0</b>
<b>COUNTY - COST RECOVERY</b>					
1-4-2150-0490 COUNTY - COST RECOVERY	(74,732)	(74,600)	(76,100)		(1,500)
<b>Total COUNTY - COST RECOVERY</b>	<b>(74,732)</b>	<b>(74,600)</b>	<b>(76,100)</b>		<b>(1,500)</b>
<b>Total OPERATING REVENUES</b>	<b>(86,354)</b>	<b>(81,100)</b>	<b>(82,600)</b>		<b>(1,500)</b>
<b>OPERATING EXPENSES</b>					
<b>GENERAL OPERATING FUND</b>					
<b>Public Works Administration</b>					
1-5-2000-1110 PW ADMIN - SALARIES	221,075	229,500	237,500		8,000
1-5-2000-1121 PW ADMIN - SUMMER STUDENTS	12,524	11,850	12,600		750
1-5-2000-1160 PW ADMIN - HONORARIUMS	990	1,500	1,500		0
1-5-2000-2210 PW ADMIN - BENEFITS	65,756	67,600	69,200		1,600
1-5-2000-4000 PW ADMIN - OFFICE SUPPLIES	5,163	4,500	5,500		1,000
1-5-2000-4410 PW ADMIN - LICENCES	3,198	2,500	3,100		600
1-5-2000-4590 PW ADMIN - SUBSCRIPTIONS	381	500	500		0
1-5-2000-5020 PW ADMIN - POSTAGE, FREIGHT,	1,005	600	600		0
1-5-2000-5025 PW ADMIN - TELEPHONE	2,440	4,000	4,000		0
1-5-2000-5102 PW ADMIN - AUDIT FEES	1,018	1,000	1,000		0
1-5-2000-5104 PW ADMIN - CONSULTANT FEES	29,096	37,000	37,000		0
1-5-2000-5110 PW ADMIN - ADVERTISING	0	1,000	0		(1,000)
1-5-2000-5240 PW ADMIN - TRAINING & TRAVEL	4,736	6,000	6,000		0
1-5-2000-5250 PW ADMIN - MILEAGE ALLOWANC	0	500	500		0
1-5-2000-5386 PW ADMIN - RADIO EQUIPMENT	1,040	2,000	1,500		(500)
1-5-2000-5660 PW ADMIN - CONTRACTED SERV	1,533	2,500	2,000		(500)
1-5-2000-5800 PW ADMIN - MEMBERSHIP-ASSOC	4,262	3,500	3,500		0
1-5-2000-5930 PW ADMIN - INSURANCE CLAIMS	5,274	12,500	12,500		0
<b>Total Public Works Administration</b>	<b>359,490</b>	<b>388,550</b>	<b>398,500</b>		<b>9,950</b>
<b>Town Garage &amp; Works Dept.</b>					
1-5-2010-1121 PW GARAGE - SUMMER STUDEN	26,685	25,000	0		(25,000)
1-5-2010-1180 PW GARAGE - LABOUR	84,071	63,000	91,000		28,000
1-5-2010-1181 PW GARAGE - LABOUR - LEAVE/T	101,033	105,000	105,000		0
1-5-2010-2210 PW GARAGE - BENEFITS	49,751	53,800	60,750		6,950
1-5-2010-4000 PW GARAGE - OFFICE SUPPLIES	2,119	2,000	2,000		0
1-5-2010-4060 PW GARAGE - OPERATING SUPP	8,867	10,000	10,000		0
1-5-2010-4100 PW GARAGE - LIGHT, HEAT, POW	20,002	18,000	19,000		1,000
1-5-2010-4390 PW GARAGE - GAS, OIL & LUBRIC	1,368	800	800		0
1-5-2010-4445 PW GARAGE - TOOLS & EQUIPM	2,135	5,000	5,000		0
1-5-2010-4820 PW GARAGE - UNIFORMS-CLOTH	10,292	14,500	14,500		0
1-5-2010-5240 PW GARAGE - TRAINING & TRAV	1,336	4,000	4,000		0
1-5-2010-5360 PW GARAGE - EQUIPMENT RENT	28,138	25,000	25,000		0
1-5-2010-5660 PW GARAGE - BUILDING REP/ CC	9,940	15,000	15,000		0
1-5-2010-5920 PW GARAGE - INSURANCE	53,834	54,250	54,250		0
1-5-2010-7200 PW GARAGE - MINOR CAPITAL	9,763	10,000	10,000		0
<b>Total Town Garage &amp; Works Dept.</b>	<b>409,335</b>	<b>405,350</b>	<b>416,300</b>		<b>10,950</b>
<b>ASPHALT R&amp;M</b>					
1-5-2100-1180 ASPHALT R&M - LABOUR	16,230	16,500	16,500		0
1-5-2100-2210 ASPHALT R&M - BENEFITS	4,644	5,500	5,500		0
1-5-2100-4060 ASPHALT R&M - OPERATING SUP	13,576	15,000	15,000		0
1-5-2100-5360 ASPHALT R&M - EQUIPMENT REN	16,066	29,000	29,000		0
1-5-2100-5660 ASPHALT R&M - CONTRACTED SI	215,093	80,000	80,000		0
1-5-2100-7310 ASPHALT R&M - TRANSFER W/WI	(87,651)	(36,500)	(36,500)		0
<b>Total ASPHALT R&amp;M</b>	<b>177,957</b>	<b>109,500</b>	<b>109,500</b>		<b>0</b>

**BUDGET NOTE – PUBLIC WORKS****Sweeping**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-5-2105-1180 / 1-5-2105-2210	Labour / Benefits	Increase	To better reflect trending and projected levels of effort, new training time and more roads.
1-5-2105-5360	Equipment Rental – Internal	Increase	To better reflect future estimated values.

**Urban Storm Sewer**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-5-2130-4060	Operating Supplies	Increase	Move ICD costs to operating supplies.
1-5-2130-5680	Storm Control Measures	Decrease	Remove cost line, incorporate into operating supplies.

**Rural Ditching Repair & Maintenance**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-5-2140-1180 / 1-5-2140-2210	Labour / Benefits	Increase	To better increased level of effort to address backlog and provide proactive maintenance.
1-5-2140-4060	Operating Supplies	Increase	To support increased level of effort to address backlog and provide proactive maintenance.
1-5-2140-5360	Equipment Rental – Internal	Increase	To reflect trend for equipment use.
1-5-2140-5660	Contracted Services	NEW	Contracted excavator required to complete additional works.

**Mow & Weed Spray**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-5-2220-1180 / 1-5-2220-2210	Labour / Benefits	Decrease	To reflect trends.
1-5-2220-5360	Equipment Rental – Internal	Decrease	To reflect equipment trends.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET VARIANCE	
				2025	2024 VS 2025
<b>SWEEPING</b>					
1-5-2105-1180 SWEEPING - LABOUR	10,334	9,000	10,000		1,000
1-5-2105-2210 SWEEPING - BENEFITS	3,189	2,700	3,000		300
1-5-2105-5360 SWEEPING - EQUIP RENTAL - INT	36,750	35,000	36,500		1,500
1-5-2105-5660 SWEEPING - CONTRACTED SERV	2,137	2,000	2,000		0
<b>Total SWEEPING</b>	<b>52,410</b>	<b>48,700</b>	<b>51,500</b>		<b>2,800</b>
<b>GRAVEL</b>					
1-5-2110-1180 GRAVEL - LABOUR	2,243	8,000	8,000		0
1-5-2110-2210 GRAVEL - BENEFITS	999	2,600	2,600		0
1-5-2110-4060 GRAVEL - OPERATING SUPPLIES	13,026	11,600	11,600		0
1-5-2110-5360 GRAVEL - EQUIPMENT RENTAL IN	3,723	15,000	15,000		0
1-5-2110-5660 GRAVEL - CONTRACTED SERVICE	11,273	2,500	2,500		0
<b>Total GRAVEL</b>	<b>31,264</b>	<b>39,700</b>	<b>39,700</b>		<b>0</b>
<b>URBAN STORM SEWER</b>					
1-5-2130-1180 URBAN - LABOUR	5,430	4,000	4,000		0
1-5-2130-2210 URBAN - BENEFITS	1,697	1,200	1,200		0
1-5-2130-4060 URBAN - OPERATING SUPPLIES	5,474	6,000	8,000		2,000
1-5-2130-5360 URBAN - EQUIPMENT RENTAL INT	4,975	4,000	4,000		0
1-5-2130-5660 URBAN - CONTRACTED SERVICE	11,423	18,500	18,500		0
1-5-2130-5680 URBAN - STORM CONTROL MEAS	1,720	10,000	0		(10,000)
<b>Total URBAN STORM SEWER</b>	<b>30,718</b>	<b>43,700</b>	<b>35,700</b>		<b>(8,000)</b>
<b>RURAL DITCHING REPAIR &amp; MAIN.</b>					
1-5-2140-1180 RURAL STORM - LABOUR	6,940	1,500	4,500		3,000
1-5-2140-2210 RURAL STORM - BENEFITS	1,748	500	1,350		850
1-5-2140-4060 RURAL STORM - OPERATING SUPPLIES	2,717	1,600	2,800		1,200
1-5-2140-5360 RURAL STORM - EQUIPMENT RENTAL	8,022	2,500	5,400		2,900
1-5-2140-5660 RURAL STORM - CONTRACTED SERV	2,849	0	3,000		3,000
<b>Total RURAL DITCHING REPAIR &amp; MAIN.</b>	<b>22,276</b>	<b>6,100</b>	<b>17,050</b>		<b>10,950</b>
<b>Signage</b>					
1-5-2200-1180 SIGNAGE - LABOUR	8,071	12,000	12,000		0
1-5-2200-2210 SIGNAGE - BENEFITS	2,453	3,200	3,200		0
1-5-2200-4060 SIGNAGE - OPERATING SUPPLIES	7,130	12,000	12,000		0
1-5-2200-5360 SIGNAGE - EQUIPMENT RENTAL INT	7,507	6,000	6,000		0
1-5-2200-5660 SIGNAGE - CONTRACTED SERVICE	4,290	4,500	4,500		0
<b>Total Signage</b>	<b>29,451</b>	<b>37,700</b>	<b>37,700</b>		<b>0</b>
<b>Pavement Markings</b>					
1-5-2210-1180 PAVEMENT MARKING - LABOUR	92	500	500		0
1-5-2210-2210 PAVEMENT MARKING - BENEFITS	(18)	200	200		0
1-5-2210-4060 PAVEMENT MARKING - OPERATING SUPPLIES	104	100	100		0
1-5-2210-5660 PAVEMENT MARKING - CONTRACTED SERV	15,467	17,000	17,000		0
<b>Total Pavement Markings</b>	<b>15,645</b>	<b>17,800</b>	<b>17,800</b>		<b>0</b>
<b>Mow &amp; Weed Spray</b>					
1-5-2220-1180 M&W SPRAY - LABOUR	537	5,500	4,000		(1,500)
1-5-2220-2210 M&W SPRAY - BENEFITS	209	1,800	1,200		(600)
1-5-2220-4050 M&W SPRAY - ECO FRIENDLY WE	14,979	16,000	16,000		0
1-5-2220-4060 M&W SPRAY - OPERATING SUPPLIES	748	2,500	2,500		0
1-5-2220-5360 M&W SPRAY - EQUIPMENT RENTAL	522	4,200	3,500		(700)
<b>Total Mow &amp; Weed Spray</b>	<b>16,995</b>	<b>30,000</b>	<b>27,200</b>		<b>(2,800)</b>
<b>Tree Trim, Removal &amp; Plant</b>					
1-5-2230-1180 TREE - LABOUR	7,628	14,000	14,000		0
1-5-2230-2210 TREE - BENEFITS	2,070	4,300	4,300		0
1-5-2230-4060 TREE - OPERATING SUPPLIES	2,077	3,000	3,000		0
1-5-2230-5360 TREE - EQUIPMENT RENTAL INT	9,337	16,500	16,500		0
1-5-2230-5660 TREE - CONTRACTED SERVICES	52,712	38,000	38,000		0
<b>Total Tree Trim, Removal &amp; Plant</b>	<b>73,824</b>	<b>75,800</b>	<b>75,800</b>		<b>0</b>
<b>Debris Pick Up</b>					

## BUDGET NOTE – PUBLIC WORKS

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### Street Lights & Traffic Lights

GL Account	Description	Inc/Dec	Explanation
1-5-2350-3000 / 1-5-2350-3100	Debt Charges – Principal / Interest	Decrease	Debt financing completed in 2025.
1-5-2350-4100	Light, Heat, Power	Increase	To reflect increasing costs and increased volume (growth).
1-5-2350-5660	Contracted Services	Increase	To reflect projected future expenses and recent trending.

### Downtown Maintenance

GL Account	Description	Inc/Dec	Explanation
1-5-2390-1121	Summer Students	No net impact	Reallocation of student expenses to Parks budget.
1-5-2390-2210	Benefits	No net impact	Reallocation of student expenses to Parks budget.



**For Period Ending 31-Dec-2026**

		ACTUAL	BUDGET	BUDGET	\$ BUDGET VARIANCE	
		2025	2025	2026	2024	VS 2025
1-5-2240-1180 DEBRIS - LABOUR	11,906	5,000	5,000		0	
1-5-2240-2210 DEBRIS - BENEFITS	3,365	1,700	1,700		0	
1-5-2240-5360 DEBRIS - EQUIPMENT RENTAL IN	14,322	4,500	4,500		0	
<b>Total Debris Pick Up</b>	<b>29,592</b>	<b>11,200</b>	<b>11,200</b>		<b>0</b>	
<b>Miscellaneous</b>						
1-5-2250-1180 MISC - LABOUR	8,715	7,000	7,000		0	
1-5-2250-2210 MISC - BENEFITS	2,311	2,000	2,000		0	
1-5-2250-4059 MISC - STREETSCAPE SUPPLIES	2,641	5,000	5,000		0	
1-5-2250-4060 MISC - OPERATING SUPPLIES	1,760	4,000	4,000		0	
1-5-2250-5360 MISC - EQUIPMENT RENTAL INTE	7,285	10,000	10,000		0	
1-5-2250-5660 MISC - CONTRACTED SERVICES	2,709	3,000	3,000		0	
<b>Total Miscellaneous</b>	<b>25,422</b>	<b>31,000</b>	<b>31,000</b>		<b>0</b>	
<b>Railway Crossing</b>						
1-5-2285-5660 RW - CONTRACTED SERVICES	2,489	2,400	2,500		100	
<b>Total Railway Crossing</b>	<b>2,489</b>	<b>2,400</b>	<b>2,500</b>		<b>100</b>	
<b>Street Lights &amp; Traffic Lights</b>						
1-5-2350-1180 SL - LABOUR	0	1,000	1,000		0	
1-5-2350-2210 SL - BENEFITS	0	300	300		0	
1-5-2350-3000 SL - DEBT CHARGES PRINCIPAL	8,566	8,566	0		(8,566)	
1-5-2350-3100 SL - DEBT CHARGES - INTEREST	25	25	0		(25)	
1-5-2350-4060 SL - OPERATING SUPPLIES	0	2,000	2,000		0	
1-5-2350-4100 SL - LIGHT, HEAT, POWER	30,448	55,000	58,000		3,000	
1-5-2350-5360 SL - EQUIPMENT RENTAL INTERN	0	800	800		0	
1-5-2350-5660 SL - CONTRACTED SERVICES	59,210	20,000	22,000		2,000	
<b>Total Street Lights &amp; Traffic Lights</b>	<b>98,249</b>	<b>87,691</b>	<b>84,100</b>		<b>(3,591)</b>	
<b>Downtown Maintenance</b>						
1-5-2390-1121 DTM - SUMMER STUDENTS	0	12,500	0		(12,500)	
1-5-2390-1180 DTM - LABOUR	8,182	7,000	7,000		0	
1-5-2390-2210 DTM - BENEFITS	1,609	3,300	2,100		(1,200)	
1-5-2390-4059 DTM - STREETSCAPE/SUPPLIES//	20,271	25,000	25,000		0	
1-5-2390-4060 DTM - OPERATING SUPPLIES	9,644	10,000	10,000		0	
1-5-2390-5360 DTM - EQUIPMENT RENTAL INTE	4,872	3,000	3,000		0	
1-5-2390-5660 DTM - CONTRACTED SERVICES	20,146	15,000	15,000		0	
<b>Total Downtown Maintenance</b>	<b>64,724</b>	<b>75,800</b>	<b>62,100</b>		<b>(13,700)</b>	
<b>Winter Control</b>						
1-5-2400-1180 WC - LABOUR	133,024	135,400	135,400		0	
1-5-2400-2210 WC - BENEFITS	31,406	31,500	31,500		0	
1-5-2400-4060 WC - OPERATING SUPPLIES	196,642	165,000	165,000		0	
1-5-2400-5360 WC - EQUIPMENT RENTAL-INTER	284,674	252,000	252,000		0	
1-5-2400-5660 WC - CONTRACTED SERVICES	156,718	110,000	110,000		0	
<b>Total Winter Control</b>	<b>802,464</b>	<b>693,900</b>	<b>693,900</b>		<b>0</b>	
<b>Total OPERATING EXPENSES</b>	<b>2,242,305</b>	<b>2,104,891</b>	<b>2,111,550</b>		<b>6,659</b>	
<b>Total OPERATIONS DEPARTMENT</b>	<b>2,155,951</b>	<b>2,023,791</b>	<b>2,028,950</b>		<b>5,159</b>	

## BUDGET NOTE – VEHICLES & EQUIPMENT

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### Revenue:

GL Account	Description	Inc/Dec	Explanation
1-4-2300-0420	Equip- Rental Revenue	Decrease	To reflect trends and projected revenues from internal equipment allocations.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-4-2300-4410	Licenses	Increase	Additional fees for new GPS system.
1-4-2300-4440	Parts	Decrease	To reflect decreasing cost trend.
1-4-2300-5360	Equipment Rental – Internal	Decrease	To reflect decreasing cost trend.

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For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE 2024 VS 2025
<b>VEHICLES AND EQUIPMENT</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>VEHICLES &amp; EQUIPMENT</b>				
1-4-2300-0420 EQUIP - RENTAL REVENUE	(665,260)	(590,10C)	(586,100)	4,000
<b>Total OPERATING REVENUES</b>	<b>(665,260)</b>	<b>(590,10C)</b>	<b>(586,100)</b>	<b>4,000</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>VEHICLES &amp; EQUIPMENT</b>				
1-5-2300-1180 EQUIP - LABOUR	6,512	24,000C	24,000	0
1-5-2300-2210 EQUIP - BENEFITS	2,116	7,600C	7,600	0
1-5-2300-4390 EQUIP - GAS, OIL, LUBRICANTS	97,023	80,000C	80,000	0
1-5-2300-4410 EQUIP - LICENCES	8,012	8,500C	15,000	6,500
1-5-2300-4440 EQUIP - PARTS	54,300	61,400C	57,900	(3,500)
1-5-2300-5360 EQUIP - RENTAL-INTERNAL	9,742	45,000C	42,000	(3,000)
1-5-2300-5660 EQUIP - CONTRACTED SERVICES	23,569	43,500C	43,500	0
<b>Total OPERATING EXPENSES</b>	<b>201,275</b>	<b>270,000C</b>	<b>270,000</b>	<b>0</b>
<b>Total VEHICLES AND EQUIPMENT</b>	<b>(463,985)</b>	<b>(320,10C)</b>	<b>(316,100)</b>	<b>4,000</b>

## BUDGET NOTE – CEMETERIES

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### Revenue:

GL Account	Description	Inc/Dec	Explanation
1-4-5100-0435	Sale of Plots – Cremation	Increase	To better reflect revenue trends.
1-4-5100-0780	Investment Income	Increase	Estimated earned income higher due to revenue trends.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-5100-1180	Labour	Decrease	To better reflect change in service provision for grass cutting from internal to contract (pilot). Offsetting amount in contracted services.
1-5-5100-2210	Benefits	Decrease	To reflect benefit rate changes and corresponding impacts from labour adjustments.
1-5-5100-4000	Office Supplies	Increase	To cover costs for an additional webform for monument installations.
1-5-5100-4060	Operating Supplies	Decrease	Shift fuel cost savings (Kubota mower) to Parks.
1-5-5100-5360	Equipment Rental - Internal	Decrease	Reallocate Kubota mower to Parks.
1-5-5100-5660	Contracted Services	Increase	Additional costs to cover pilot project for outsourcing a portion of cemetery grass cutting. Majority of costs offset by labour / benefit reductions.
1-5-5100-5800	Memberships & Association	Increase	To cover higher fees from the Bereavement Authority of Ontario (BAO) for cemetery licensing.

### Notes:

(1) With implementing a pilot project for contracted grass cutting, remaining internal equipment rental costs represent the level of effort for interments and are included at 100% rates.

For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>CEMETERIES</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>Cemeteries</b>				
1-4-5100-0434 CEM - SALE OF PLOTS - EARTH B	(18,676)	(16,000)	(16,000)	0
1-4-5100-0435 CEM - SALE OF PLOTS - CREMAT	(4,644)	(2,500)	(4,000)	(1,500)
1-4-5100-0437 CEM - SALE OF COLUMBARIA NIC	(24,756)	(24,000)	(24,000)	0
1-4-5100-0438 CEM - INTERMENT FEES - COLUM	(1,738)	(1,500)	(1,500)	0
1-4-5100-0439 CEM - INSCRIPTION FEES - COLU	(2,407)	(2,500)	(2,500)	0
1-4-5100-0440 CEM - INTERMENT FEES - EARTH	(21,835)	(26,000)	(26,000)	0
1-4-5100-0445 CEM - INTERMENT FEES - CREM/	(21,898)	(24,500)	(24,500)	0
1-4-5100-0446 CEM - INTERMENT FEES - OTHEF	(6,803)	(8,000)	(8,000)	0
1-4-5100-0780 CEM - INVESTMENT INCOME	(12,500)	(24,500)	(27,500)	(3,000)
<b>Total OPERATING REVENUES</b>	(115,256)	(129,500)	(134,000)	(4,500)
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>Cemeteries</b>				
1-5-5100-1110 CEM - SALARIES	2,918	5,600	5,600	0
1-5-5100-1180 CEM - LABOUR	51,509	44,000	16,000	(28,000)
1-5-5100-2210 CEM - BENEFITS	19,015	15,600	6,700	(8,900)
1-5-5100-4000 CEM - OFFICE SUPPLIES	3,440	2,500	3,000	500
1-5-5100-4060 CEM - OPERATING SUPPLIES	8,954	6,800	3,800	(3,000)
1-5-5100-4100 CEM - LIGHT, HEAT, POWER	234	400	400	0
1-5-5100-5102 CEM - AUDIT FEES	712	700	700	0
1-5-5100-5107 CEM - COLUMBARIA INSCRIPTION	1,526	2,200	2,200	0
1-5-5100-5360 CEM - EQUIPMENT RENTAL-INTEI	36,248	33,200	20,200	(13,000)
1-5-5100-5660 CEM - CONTRACTED SERVICES	12,296	10,500	40,500	30,000
1-5-5100-5800 CEM - MEMBERSHIPS & ASSOC.	3,660	2,300	3,800	1,500
<b>Total OPERATING EXPENSES</b>	140,511	123,800	102,900	(20,900)
<b>Total CEMETERIES</b>	25,255	(5,700)	(31,100)	(25,400)

## BUDGET NOTE – WATER SERVICES

### Revenue:

#### Water Distribution

GL Account	Description	Inc/Dec	Explanation
1-4-4300-0410	Base Charges	Increase	Projected revenues calculated using 2026 proposed rates as per the Water and Wastewater Rate Study and current volume of accounts.
1-4-4300-0411	Consumption Charges	Increase	Projected revenues calculated using 2026 proposed rates as per the Water and Wastewater Rate Study and current consumption figures.
1-4-4300-0412	Sale of Water – Bulk	Increase	To reflect bulk water sales trends.
1-4-4300-0417	Installation of Water Meters	Decrease / No net impact	Lower volume of new meter installation due to slower growth. Offset from reduced expenses for meters.
1-4-4300-0597	Penalties	Increase	To reflect increased level of penalty revenue from water account arrears.

### Expenses:

#### Water Administration

GL Account	Description	Inc/Dec	Explanation
1-5-4300-1110	Salaries	Increase	To reflect provision for COLA.
1-5-4300-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from salary adjustments.
1-5-4300-5020	Postage, Freight	Increase	To reflect increasing postage costs for billings.
1-5-4300-5660	Consultant Fees	New	New account to cover expenses for required services such as financial plans.

#### WFP & Elevated Tower

GL Account	Description	Inc/Dec	Explanation
1-5-4310-3000 1-5-4310-3100	Debt Charges – Principal and Interest	Decrease	Annual principal and interest payments and decrease for OSIFA loan ending in 2026.
1-5-4310-3200	Grant-in-lieu of Taxes	Increase	To reflect projected 2026 taxation costs.
1-5-4310-5380	Equipment Maintenance	Increase	To reflect projected maintenance costs for 2026.
1-5-4310-5660	Contracted Services	Increase	Increased costs for annual generator maintenance.
1-5-4310-5920	Insurance	Increase	Based on 2026 insurance renewal costs.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET VARIANCE</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024 VS 2025</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>WATER SERVICES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>Water Distribution</b>				
1-4-4300-0410 WATER ADMIN - BASE CHARGES	(1,408,050)	(1,406,100)	(1,502,900)	(96,800)
1-4-4300-0411 WATER ADMIN - CONSUMPTION C	(2,324,095)	(2,069,100)	(2,320,100)	(251,000)
1-4-4300-0412 WATER ADMIN - SALE OF WATER	(8,434)	(5,500)	(7,100)	(1,600)
1-4-4300-0416 WATER ADMIN - INST. NEW SERV	0	(3,000)	(3,000)	0
1-4-4300-0417 WATER ADMIN - INST. WATER ME	(27,598)	(55,000)	(35,000)	20,000
1-4-4300-0423 WATER ADMIN - NSC WATER	(23,552)	(23,000)	(23,000)	0
1-4-4300-0424 WATER ADMIN - RENTAL REVENU	(11,307)	(11,400)	(11,400)	0
1-4-4300-0425 WATER ADMIN - HYDRANT RENT/	(35,000)	(35,000)	(35,000)	0
1-4-4300-0597 WATER ADMIN - PENALTIES	(17,771)	(15,000)	(17,000)	(2,000)
1-4-4300-0938 WATER ADMIN - FROM DC RESEF	(374,139)	(374,139)	(374,139)	0
<b>Total Water Distribution</b>	(4,229,945)	(3,997,239)	(4,328,639)	(331,400)
<b>Total REVENUE</b>	(4,229,945)	(3,997,239)	(4,328,639)	(331,400)
<b>EXPENSE</b>				
<b>Water Administration</b>				
1-5-4300-1110 WATER ADMIN - SALARIES	135,999	128,200	132,800	4,600
1-5-4300-1180 WATER ADMIN - LABOUR	12,830	14,000	14,000	0
1-5-4300-2210 WATER ADMIN - BENEFITS	48,712	42,400	43,400	1,000
1-5-4300-4000 WATER ADMIN - OFFICE SUPPLIE	1,536	2,500	2,500	0
1-5-4300-4060 WATER ADMIN - OPERATING SUP	0	2,000	2,000	0
1-5-4300-5020 WATER ADMIN - POSTAGE, FREIC	9,149	6,500	7,500	1,000
1-5-4300-5102 WATER ADMIN - AUDIT FEES	6,121	1,700	1,800	100
1-5-4300-5104 WATER ADMIN - CONSULTANT FE	5,126	0	2,500	2,500
1-5-4300-5240 WATER ADMIN - TRAINING & TRA'	2,999	5,500	5,500	0
1-5-4300-5360 WATER ADMIN - EQUIPMENT REN	2,954	4,000	4,000	0
1-5-4300-5800 WATER ADMIN - MEMBERSHIPS -	1,018	500	500	0
1-5-4300-6330 WATER ADMIN - WRITE OFF	14,411	4,000	4,000	0
<b>Total Water Administration</b>	240,854	211,300	220,500	9,200
<b>WFP &amp; Elevated Tower</b>				
1-5-4310-1110 WFP - SALARIES	236,433	297,800	297,800	0
1-5-4310-2210 WFP - BENEFITS	66,910	84,600	84,600	0
1-5-4310-3000 WFP - DEBT CHARGES-PRINCIPA	690,119	689,428	595,188	(94,240)
1-5-4310-3100 WFP - DEBT CHARGES-INTERES	160,812	160,590	129,686	(30,904)
1-5-4310-3200 WFP - GRANT IN LIEU OF TAXES	22,445	21,600	22,500	900
1-5-4310-4060 WFP - OPERATING SUPPLIES	20,032	16,000	16,000	0
1-5-4310-4065 WFP - CHEMICALS	302,153	286,000	286,000	0
1-5-4310-4100 WFP - LIGHT, HEAT, POWER	182,995	189,000	189,000	0
1-5-4310-4410 WFP - LICENCES	3,665	6,800	6,800	0
1-5-4310-4820 WFP - UNIFORMS - CLOTHING	4,838	4,300	4,300	0
1-5-4310-5020 WFP - POSTAGE, FREIGHT, EXPR	2,898	3,000	3,000	0
1-5-4310-5025 WFP - TELEPHONE	5,931	5,000	5,000	0
1-5-4310-5240 WFP - TRAINING EXPENSES	9,371	7,500	7,500	0
1-5-4310-5380 WFP - EQUIPMENT MAINTENANC	68,758	40,000	47,000	7,000
1-5-4310-5400 WFP - BUILDING REPAIRS & MTN	10,037	10,000	10,000	0
1-5-4310-5520 WFP - VEHICLES & EQUIP MAINT	1,252	3,000	3,000	0
1-5-4310-5566 WFP - LAB SERVICES	24,475	22,000	22,000	0
1-5-4310-5660 WFP - CONTRACTED SERVICES	9,934	9,000	10,000	1,000
1-5-4310-5920 WFP - INSURANCE (BUILDING ET	55,907	53,200	56,000	2,800
1-5-4310-7200 WFP - MINOR CAPITAL	33,013	35,000	35,000	0
<b>Total WFP &amp; Elevated Tower</b>	1,911,978	1,943,818	1,830,374	(113,444)
<b>Water Distribution</b>				
1-5-4320-1180 WD - LABOUR	50,354	30,000	35,000	5,000
1-5-4320-2210 WD - BENEFITS	14,062	9,500	11,050	1,550
1-5-4320-4060 WD - OPERATING SUPPLIES	13,971	10,000	10,000	0
1-5-4320-4820 WD - UNIFORMS - CLOTHING	1,995	2,000	2,000	0
1-5-4320-5360 WD - EQUIPMENT RENTAL INTER	51,395	31,300	35,000	3,700
1-5-4320-5660 WD - CONTRACTED SERVICES	30,753	15,000	15,000	0

## BUDGET NOTE – WATER SERVICES

---

### Expenses:

#### Water Distribution

GL Account	Description	Inc/Dec	Explanation
1-5-4320-1180 / 1-5-4320-2210	Labour / Benefits	Increase	To reflect increasing level of effort for labour and corresponding benefits.
1-5-4320-5360	Equipment Rental – Internal	Increase	To reflect additional in-house work.

#### Water Meters (New)

GL Account	Description	Inc/Dec	Explanation
1-5-4380-1180 1-5-4380-2210	Labour / Benefits	Decrease / No net impact	To reflect slower growth and less meter installations annually. Offset by reduced revenues.
1-5-4380-4060	Operating Supplies	Decrease / No net impact	To reflect slower growth and less meter installations annually. Offset by reduced revenues.



For Period Ending 31-Dec-2026

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
		<b>2025</b>	<b>2025</b>	<b>2024 VS 2025</b>
<b>Total Water Distribution</b>	162,529	97,800	108,050	10,250
<b>New Service Connections</b>				
1-5-4340-1180 WNS - LABOUR	1,077	5,000	5,000	0
1-5-4340-2210 WNS - BENEFITS	208	1,600	1,600	0
1-5-4340-4060 WNS - OPERATING SUPPLIES	2,445	3,000	3,000	0
1-5-4340-5360 WNS - EQUIPMENT RENTAL INTE	1,978	4,000	4,000	0
1-5-4340-5660 WNS - CONTRACTED SERVICES	4,583	4,000	4,000	0
<b>Total New Service Connections</b>	10,292	17,600	17,600	0
<b>Thawing Water</b>				
1-5-4350-1180 WTW - LABOUR	230	1,000	1,000	0
1-5-4350-2210 WTW - BENEFITS	0	300	300	0
1-5-4350-4060 WTW - OPERATING SUPPLIES	0	300	300	0
1-5-4350-5360 WTW - EQUIPMENT RENTAL INTE	0	1,000	1,000	0
1-5-4350-5660 WTW - CONTRACTED SERVICES	0	2,000	2,000	0
<b>Total Thawing Water</b>	230	4,600	4,600	0
<b>Hydrants</b>				
1-5-4360-1180 HYD - LABOUR	9,029	14,500	14,500	0
1-5-4360-2210 HYD - BENEFITS	2,163	5,150	5,150	0
1-5-4360-4060 HYD - OPERATING SUPPLIES	23,301	20,000	20,000	0
1-5-4360-5360 HYD - EQUIPMENT RENTAL INTE	7,280	10,000	10,000	0
<b>Total Hydrants</b>	41,773	49,650	49,650	0
<b>Mains and Valves</b>				
1-5-4370-1180 M&V - LABOUR	22,052	26,500	26,500	0
1-5-4370-2210 M&V - BENEFITS	5,672	8,800	8,800	0
1-5-4370-4060 M&V - OPERATING SUPPLIES	37,668	34,000	34,000	0
1-5-4370-5360 M&V - EQUIPMENT RENTAL INTE	27,264	20,000	20,000	0
1-5-4370-5660 M&V - CONTRACTED SERVICES	72,718	15,000	15,000	0
1-5-4370-7310 M&V - TRANSFERS TO WATER/W'	43,826	18,250	18,250	0
<b>Total Mains and Valves</b>	209,199	122,550	122,550	0
<b>Locates</b>				
1-5-4375-1180 LOC - LABOUR	47,945	57,900	57,900	0
1-5-4375-2210 LOC - BENEFITS	16,137	18,250	18,250	0
1-5-4375-4060 LOC - OPERATING SUPPLIES	10,410	3,000	3,000	0
1-5-4375-5360 LOC - EQUIPMENT RENTAL INTE	60,416	27,000	27,000	0
1-5-4375-5660 LOC - CONTRACTED SERVICES	2,182	1,000	1,000	0
<b>Total Locates</b>	137,090	107,150	107,150	0
<b>Water Meters - New</b>				
1-5-4380-1180 WM - LABOUR	1,451	12,000	10,000	(2,000)
1-5-4380-2210 WM - BENEFITS	604	3,900	3,200	(700)
1-5-4380-4060 WM - OPERATING SUPPLIES	40,043	50,000	32,700	(17,300)
1-5-4380-5360 WM - EQUIPMENT RENTAL INTER	2,016	3,850	3,850	0
1-5-4380-5660 WM - CONTRACTED SERVICES	0	150	150	0
<b>Total Water Meters - New</b>	44,115	69,900	49,900	(20,000)
<b>Water Meters - Replacement</b>				
1-5-4385-1180 WM - LABOUR	6,127	12,500	12,500	0
1-5-4385-2210 WM - BENEFITS	1,990	4,100	4,100	0
1-5-4385-4060 WM - OPERATING SUPPLIES	68,642	72,500	72,500	0
1-5-4385-5360 WM - EQUIPMENT RENTAL INTER	5,983	12,150	12,150	0
1-5-4385-5660 WM - CONTRACTED SERVICES	1,520	1,000	1,000	0
1-5-4385-7310 WM - TRANSFER TO W/WW	(57,862)	(51,125)	(51,125)	0
<b>Total Water Meters - Replacement</b>	26,400	51,125	51,125	0
<b>Total EXPENSE</b>	2,784,459	2,675,493	2,561,499	(113,994)

**TOWN OF ARNPRIOR**  
**2026 BUDGET**



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For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET VARIANCE
	2025	2025	2026	2024 VS 2025
<b>Total WATER SERVICES</b>	(1,445,486)	(1,321,746)	(1,767,140)	(445,394)

## BUDGET NOTE – WASTEWATER SERVICES

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### Revenue:

#### Wastewater Collection

GL Account	Description	Inc/Dec	Explanation
1-4-4100-0410	Base Charges	Increase	Projected revenues calculated using 2026 proposed rates as per the Water and Wastewater Rate Study and current volume of accounts.
1-4-4100-0411	Consumption Charges	Increase	Projected revenues calculated using 2026 proposed rates as per the Water and Wastewater Rate Study and current consumption figures.
1-4-4100-0597	Penalties	Increase	To reflect increased level of penalty revenue from water account arrears.

### Expenses:

#### Administration

GL Account	Description	Inc/Dec	Explanation
1-5-4100-1110	Salaries	Increase	To reflect provision for COLA.
1-5-4100-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from salary adjustments.
1-5-4100-3000 1-5-4100-3100	Debt Charges – Principal and Interest	Decrease	Annual principal and interest payments and decrease for OSIFA loan ending in 2026.
1-5-4100-4000	Office Supplies	Decrease	Lowered expenses based on trending.
1-5-4100-5020	Postage, Freight, Delivery	Increase	Increasing costs due to higher postage and volume of accounts.

#### Pumping Stations

GL Account	Description	Inc/Dec	Explanation
1-5-4110-5380	Equipment Maintenance	Increase	To reflect costs for additional pump station (Marshall's Bay).
1-5-4110-5660	Contracted Services	Increase	To reflect costs for additional pump station (Marshall's Bay).

#### Sanitary Sewer

GL Account	Description	Inc/Dec	Explanation
1-5-4120-5660	Contracted Services	No net impact	To reflect increasing cost trends.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET VARIANCE</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024 VS 2025</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>WASTEWATER SERVICES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>Wastewater Collection</b>				
1-4-4100-0410 WW - BASE CHARGES	(1,074,169)	(1,078,300)	(1,190,900)	(112,600)
1-4-4100-0411 WW - CONSUMPTION CHARGES	(1,631,989)	(1,446,500)	(1,799,000)	(352,500)
1-4-4100-0412 WW - SEWER DISCHARGE AGRE	(2,076)	(2,500)	(2,500)	0
1-4-4100-0423 WW - NSC WATER	(16,892)	(18,000)	(18,000)	0
1-4-4100-0597 WW - PENALTIES	(17,906)	(15,500)	(16,000)	(500)
1-4-4100-0938 WW - FROM DC RESERVE	(396,030)	(396,030)	(396,030)	0
<b>Total Wastewater Collection</b>	(3,139,063)	(2,956,830)	(3,422,430)	(465,600)
<b>Total REVENUE</b>	(3,139,063)	(2,956,830)	(3,422,430)	(465,600)
<b>EXPENSE</b>				
<b>Wastewater Administration</b>				
1-5-4100-1110 WW - SALARIES	140,346	133,500	138,300	4,800
1-5-4100-1180 WW - LABOUR	8,456	6,500	6,500	0
1-5-4100-2210 WW - BENEFITS	39,891	41,600	42,600	1,000
1-5-4100-3000 WW - DEBT CHARGES - PRINCIP	492,036	492,727	484,568	(8,159)
1-5-4100-3100 WW - DEBT CHARGES - INTERES	143,762	143,984	122,788	(21,196)
1-5-4100-4000 WW - OFFICE SUPPLIES	503	2,500	1,500	(1,000)
1-5-4100-5020 WW - POSTAGE, FREIGHT & DEL	8,810	6,000	7,000	1,000
1-5-4100-5102 WW - AUDIT FEES	1,730	1,700	1,700	0
1-5-4100-5240 WW - TRAINING & TRAVEL	290	3,500	3,500	0
1-5-4100-5360 WW - EQUIP RENTAL - INTERNAL	3,879	2,500	2,500	0
1-5-4100-7310 WW - TRANSFER TO W/WW	57,862	51,125	51,125	0
<b>Total Wastewater Administration</b>	897,564	885,636	862,081	(23,555)
<b>Pumping Station</b>				
1-5-4110-1180 WWPS - LABOUR	117	3,100	3,100	0
1-5-4110-2210 WWPS - BENEFITS	1,015	1,000	1,000	0
1-5-4110-4060 WWPS - OPERATING SUPPLIES	42,491	45,000	45,000	0
1-5-4110-4100 WWPS - LIGHT, HEAT, POWER	24,739	30,000	30,000	0
1-5-4110-5360 WWPS - EQUIPMENT RENTAL-INT	63	500	500	0
1-5-4110-5380 WWPS - EQUIPMENT MAINTENAN	20,414	7,500	10,000	2,500
1-5-4110-5660 WWPS - CONTRACTED SERVICE	6,525	6,500	8,500	2,000
<b>Total Pumping Station</b>	95,363	93,600	98,100	4,500
<b>Sanitary Sewer</b>				
1-5-4120-1180 WWSS - LABOUR	4,440	9,000	9,000	0
1-5-4120-2210 WWSS - BENEFITS	1,158	2,900	2,900	0
1-5-4120-4060 WWSS - OPERATING SUPPLIES	3,746	1,950	1,950	0
1-5-4120-4820 WWSS - UNIFORMS - CLOTHING	2,035	2,000	2,000	0
1-5-4120-5360 WWSS - EQUIPMENT RENTAL INT	4,344	8,200	8,200	0
1-5-4120-5660 WWSS - CONTRACTED SERVICE	17,188	9,100	13,500	4,400
1-5-4120-5670 WWSS - CLEAN AND TV	34,474	35,000	35,000	0
1-5-4120-7310 WWSS - TRANSFERS TO W/WW	43,826	18,250	18,250	0
<b>Total Sanitary Sewer</b>	111,212	86,400	90,800	4,400
<b>Combined Sewer</b>				
1-5-4140-1180 WWCS - LABOUR	51	5,000	3,000	(2,000)
1-5-4140-2210 WWCS - BENEFITS	7	1,550	950	(600)
1-5-4140-4060 WWCS - OPERATING SUPPLIES	4,181	2,000	2,000	0
1-5-4140-5360 WWCS - EQUIPMENT RENTAL INT	37	2,500	1,500	(1,000)
1-5-4140-5660 WWCS - CONTRACTED SERVICE	2,975	5,800	5,800	0
<b>Total Combined Sewer</b>	7,250	16,850	13,250	(3,600)
<b>Water Pollution Control Centre</b>				
1-5-4200-1110 WPCC - SALARIES	231,579	292,500	292,500	0
1-5-4200-2210 WPCC - BENEFITS	64,997	83,000	83,000	0
1-5-4200-3200 WPCC - GRANT-IN-LIEU	38,018	36,500	38,000	1,500
1-5-4200-4060 WPCC - OPERATING SUPPLIES	7,187	7,000	7,000	0

## BUDGET NOTE – WASTEWATER SERVICES

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### Expenses:

#### Combined Sewer

GL Account	Description	Inc/Dec	Explanation
1-5-4140-1180 / 1-5-4140-2210	Labour / Benefits	Decrease	To reflect low expense trends.
1-5-4140-5360	Equipment Rental – Internal	Decrease	To reflect lower trend of equipment use.

#### Water Pollution Control Centre

GL Account	Description	Inc/Dec	Explanation
1-5-4200-3200	Grant-in-Lieu	Increase	To reflect additional PIL expenses.
1-5-4200-5400	Building Repair & Maintenance	Increase	Increase to reflect increasing cost trends.
1-5-4200-5520	Vehicles & Equipment Maint	Increase	To cover new GPS software fees.
1-5-4200-5920	Insurance	Increase	Based on 2026 insurance renewal costs

**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>			
				<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024 VS 2025</b>
1-5-4200-4065 WPCC - CHEMICALS	142,041	154,000	154,000				0
1-5-4200-4066 WPCC - LAB SUPPLIES	4,776	5,000	5,000				0
1-5-4200-4100 WPCC - LIGHT, HEAT & POWER	173,502	200,000	200,000				0
1-5-4200-4390 WPCC - GAS, OIL & LUBRICANTS	2,022	3,250	3,250				0
1-5-4200-4410 WPCC - LICENCES	3,100	7,200	7,200				0
1-5-4200-4820 WPCC - UNIFORMS - CLOTHING	5,635	4,700	4,700				0
1-5-4200-5020 WPCC - POSTAGE, FREIGHT & DE	2,265	3,500	3,500				0
1-5-4200-5025 WPCC - TELEPHONE	2,033	3,000	3,000				0
1-5-4200-5104 WPCC - CONSULTANT FEES	0	10,000	10,000				0
1-5-4200-5240 WPCC - TRAIN & TRAVEL - TREATI	1,249	5,000	5,000				0
1-5-4200-5380 WPCC - EQUIPMENT MAINTENAN	145,978	90,000	90,000				0
1-5-4200-5400 WPCC - BUILDING REPAIR & MAIN	13,792	10,000	13,000				3,000
1-5-4200-5520 WPCC - VEHICLES & EQUIP MAIN	4,613	2,500	3,500				1,000
1-5-4200-5566 WPCC - LAB SERVICES	22,173	22,500	22,500				0
1-5-4200-5660 WPCC - CONTRACTED SERVICES	16,635	14,500	14,500				0
1-5-4200-5920 WPCC - INSURANCE - BUILDING	63,587	56,500	65,500				9,000
1-5-4200-7200 WPCC - MINOR CAPITAL	25,801	35,000	35,000				0
<b>Total Water Pollution Control Centre</b>	<b>970,984</b>	<b>1,045,650</b>	<b>1,060,150</b>				<b>14,500</b>
<b>Total EXPENSE</b>	<b>2,082,372</b>	<b>2,128,136</b>	<b>2,124,381</b>				<b>(3,755)</b>
<b>Total WASTEWATER SERVICES</b>	<b>(1,056,691)</b>	<b>(828,694)</b>	<b>(1,298,049)</b>				<b>(469,355)</b>

## BUDGET NOTE – WASTE MANAGEMENT

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### Revenue:

GL Account	Description	Inc/Dec	Explanation
1-4-4410-0330	Garbage Rate	Increase	Projected revenues from the annual garbage / landfill charge. (Note 1)
1-4-4410-0507	Landfill – CMO Depot	Decrease	Reflect new CMO contract for recycling depot at landfill.
1-4-4410-0508	Pilot Project	Decrease	Estimated revenues from remaining 2025 inventory of counter top composters.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-4410-1110	Salaries / Benefits	Increase	Includes provision for COLA.
1-5-4410-4080	Pilot Project	Decrease	Composters purchased in 2025.
1-5-4410-5110	Advertising	Decrease	Combine with Education and Promotion costs.
1-5-4410-5660	Contracted Services	Increase	Increased contracted services costs (landfill management, garbage collection) including CPI and fuel increases as per tenders.

### Notes:

- (1) Revenues are based on a Garbage / Landfill rate set at \$185 (2025 - \$185) and a separate recycling charge for a small set of ICI properties, set at \$395 (2025 - \$210).
- (2) The Waste Management Cost centre is budgeted to generate the required \$46,950 contribution to the Landfill Reserve Fund for future closure costs.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>WASTE MANAGEMENT</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>WASTE MANAGEMENT</b>				
1-4-4410-0300 WM - PROVINCIAL GRANTS	(2,617)	0	0	0
1-4-4410-0330 WM - WASTE MANAGEMENT RAT	(1,015,005)	(997,850)	(1,070,450)	(72,600)
1-4-4410-0506 WM - COMPOSTER	(71)	(500)	(500)	0
1-4-4410-0507 WM - LANDFILL CMO DEPOT	(5,091)	(6,800)	(3,600)	3,200
1-4-4410-0508 WM - PILOT PROJECT	(8,463)	(17,000)	(9,000)	8,000
1-4-4410-0555 WM - LANDFILL SITE CHARGES	(146,236)	(120,000)	(125,000)	(5,000)
1-4-4410-0556 WM - GARBAGE TAGS	(14,946)	(13,000)	(14,000)	(1,000)
1-4-4410-0558 WM - LANDFILL - SCRAP METAL	(10,051)	(9,000)	(10,000)	(1,000)
1-4-4410-0566 WM - ELECTRONIC WASTE	(874)	(1,000)	(1,000)	0
<b>Total WASTE MANAGEMENT</b>	(1,203,353)	(1,165,150)	(1,233,550)	(68,400)
<b>Total REVENUE</b>	(1,203,353)	(1,165,150)	(1,233,550)	(68,400)
<b>EXPENSE</b>				
<b>Waste Management</b>				
1-5-4410-1110 WM - SALARIES	46,066	52,400	54,000	1,600
1-5-4410-1180 WM - LABOUR	566	500	500	0
1-5-4410-2210 WM - BENEFITS	12,752	16,400	16,700	300
1-5-4410-3200 WM - GRANT IN LIEU OF TAXES	16,339	16,500	16,500	0
1-5-4410-4060 WM - OPERATING SUPPLIES	3,373	6,000	6,000	0
1-5-4410-4080 WM - PILOT PROJECT	0	25,000	0	(25,000)
1-5-4410-5020 WM - POSTAGE, FREIGHT, EXPRE	0	100	0	(100)
1-5-4410-5100 WM - LEGAL FEES	0	3,500	3,500	0
1-5-4410-5110 WM - ADVERTISING	0	1,500	0	(1,500)
1-5-4410-5360 WM - EQUIPMENT RENTAL-INTER	0	1,000	1,000	0
1-5-4410-5660 WM - CONTRACTED SERVICES	905,001	993,600	1,086,400	92,800
1-5-4410-5665 WM - EDUCATION & PROMOTION	0	1,200	1,500	300
1-5-4410-5800 WM - MEMBERSHIP-ASSOCIATIO	0	500	500	0
<b>Total Waste Management</b>	984,096	1,118,200	1,186,600	68,400
<b>Total EXPENSE</b>	984,096	1,118,200	1,186,600	68,400
<b>Total WASTE MANAGEMENT</b>	(219,257)	(46,950)	(46,950)	0
<b>Total ENVIRONMENTAL SERVICES</b>	(1,842,761)	(2,197,390)	(3,112,139)	(914,749)

**BUDGET NOTE – RECREATION****PARKS****Revenue:**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-4-7001-0420	Rental Revenue	Decrease	To reflect reduced rentals for gazebo and RSP canteen lease revenues due to planned RSP construction.

**Expenses:**

<b>GL Account</b>	<b>Description</b>	<b>Inc/Dec</b>	<b>Explanation</b>
1-5-7001-1110 / 1-5-7001-2210	Salaries / Benefits	Increase	Includes provision for COLA and corresponding benefit impacts.
1-5-7001-1121	Summer Students	Increase / No net impact	Return to regular student allocation after NSC closure. Reallocation of one student from roads and services for additional parks maintenance.
1-5-7001-4060	Gas, Oil, Lubricants	Decrease	To reflect reduced fuel costs for pilot project to outsource specific grass cutting areas (storm pond, plant facilities, etc.)
1-5-7001-5380	Equipment Maintenance	Decrease	Reduced costs equipment maintenance costs for pilot project to outsource specific grass cutting areas (storm ponds, facilities)
1-5-7001-5660	Contracted Services	Increase	Add pilot project for outsource specific grass cutting areas (storm ponds, facilities).
1-5-7001-7200	Minor Capital	Increase	Increase to support Cricket Field enhancements to Wayne Lavallee Field (Diamond 3) and one new basketball net at M. Sullivan and Son Park



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>RECREATIONAL SERVICES</b>				
<b>PARKS</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>PARKS</b>				
1-4-7001-0420 PARKS - RENTAL REVENUE	(9,609)	(10,500)	(6,500)	4,000
1-4-7001-0790 PARKS - SALE OF GOODS	0	(500)	(500)	0
<b>Total REVENUE</b>	<b>(9,609)</b>	<b>(11,000)</b>	<b>(7,000)</b>	<b>4,000</b>
<b>EXPENSE</b>				
<b>PARKS</b>				
1-5-7001-1110 PARKS - SALARIES	161,523	166,900	172,100	5,200
1-5-7001-1120 PARKS - WAGES	29,256	30,000	30,000	0
1-5-7001-1121 PARKS - SUMMER STUDENTS	66,421	64,800	89,600	24,800
1-5-7001-1180 PARKS - LABOUR	20,966	13,000	13,000	0
1-5-7001-2210 PARKS - BENEFITS	72,156	69,000	75,200	6,200
1-5-7001-4050 PARKS - ECO FRIENDLY WEED SI	18,902	15,500	15,500	0
1-5-7001-4060 PARKS - OPERATING SUPPLIES	5,664	3,700	3,700	0
1-5-7001-4100 PARKS - LIGHT,HEAT,POWER	8,130	6,000	6,000	0
1-5-7001-4390 PARKS - GAS, OIL & LUBRICANTS	9,734	9,500	8,500	(1,000)
1-5-7001-4440 PARKS - PARTS	2,217	1,500	1,500	0
1-5-7001-4445 PARKS - TOOLS & EQUIPMENT	2,209	2,000	2,000	0
1-5-7001-4820 PARKS - UNIFORM & CLOTHING	1,574	2,000	2,000	0
1-5-7001-5240 PARKS - TRAINING EXPENSES	400	1,200	1,200	0
1-5-7001-5360 PARKS - EQUIPMENT RENTAL INT	25,245	7,500	7,500	0
1-5-7001-5361 PARKS - EQUIPMENT RENTAL EX	235	0	0	0
1-5-7001-5380 PARKS - EQUIPMENT MAINTENAN	9,614	9,500	7,500	(2,000)
1-5-7001-5660 PARKS - CONTRACTED SERVICE:	28,404	9,800	24,800	15,000
1-5-7001-6000 PARKS - REPAIRS & MAINTENANC	82,835	55,000	55,000	0
1-5-7001-6065 PARKS - MINOR CAPITAL	6,279	6,000	8,500	2,500
<b>Total EXPENSE</b>	<b>551,763</b>	<b>472,900</b>	<b>523,600</b>	<b>50,700</b>
<b>Total PARKS</b>	<b>542,153</b>	<b>461,900</b>	<b>516,600</b>	<b>54,700</b>

## BUDGET NOTE – RECREATION

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### Marina

#### Revenue:

GL Account	Description	Inc/Dec	Explanation
1-4-7002-0420	Rental Revenue	Increase	To reflect CPI increase on fees.

#### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-7001-1110 / 1-5-7002-1120 / 1-5-7001-2210	Salaries / Wages Benefits	Increase	Includes provision for COLA and corresponding benefit adjustments.
1-5-7002-5661	Lease	Increase	Due to calculated amount owing to Department of Fisheries and Oceans based on shoreline agreement.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>MARINA</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>MARINA</b>				
1-4-7002-0420 MARINA - RENTAL REVENUE	(65,363)	(67,200)	(69,200)	(2,000)
1-4-7002-0422 MARINA - SUNDRY REVENUE	(420)	(200)	(200)	0
1-4-7002-0424 MARINA - BOAT LAUNCH FEES	(4,769)	(5,000)	(5,000)	0
1-4-7002-0425 MARINA - GAS SALES	(18,331)	(23,000)	(23,000)	0
<b>Total REVENUE</b>	<b>(88,882)</b>	<b>(95,400)</b>	<b>(97,400)</b>	<b>(2,000)</b>
<b>EXPENSE</b>				
<b>MARINA</b>				
1-5-7002-1110 MARINA - SALARIES	7,222	7,400	7,700	300
1-5-7002-1120 MARINA - WAGES	27,008	21,500	22,200	700
1-5-7002-2210 MARINA - BENEFITS	5,790	4,700	4,900	200
1-5-7002-4000 MARINA - OFFICE SUPPLIES	168	500	500	0
1-5-7002-4060 MARINA - OPERATING SUPPLIES	4,057	8,700	8,700	0
1-5-7002-4066 MARINA - GAS SUPPLY FOR RES/	13,457	17,000	17,000	0
1-5-7002-4100 MARINA - LIGHT HEAT POWER	2,153	1,500	1,500	0
1-5-7002-5025 MARINA - TELEPHONE	184	1,000	760	(240)
1-5-7002-5361 MARINA - EQUIPMENT RENTAL-E;	1,349	5,500	4,800	(700)
1-5-7002-5660 MARINA - CONTRACTED SERVICE	14,540	15,500	15,500	0
1-5-7002-5661 MARINA - LEASE	13,246	12,100	13,840	1,740
<b>Total EXPENSE</b>	<b>89,175</b>	<b>95,400</b>	<b>97,400</b>	<b>2,000</b>
<b>Total MARINA</b>	<b>293</b>	<b>0</b>	<b>0</b>	<b>0</b>

## BUDGET NOTE – RECREATION

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### PROGRAMS

#### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-7003-0350	Programs – Grant	Increase	To reflect estimated additional grant funds for events (Canada Day).
1-4-7003-0420	Programs - Registrations	Increase	Addition of OAC, increased youth programming and growing sports programming and camps. Reinstatement of hockey & ringette camps.
1-4-7003-0801	Programs – Events	Increase	To reflect projected event revenue from increased event admission fees and sponsorships.

#### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-7003-1110	Salaries	Increase	To reflect merit increments, annual COLA adjustment.
1-5-7003-1120	Wages	Increase	Increased wages for program delivery, primary increase from growing youth and adult clubs.
1-5-7003-1121	Summer Students	Increase	Addition of Inclusive Camp Counsellor that is covered in full by increased camp revenues.
1-5-7003-2210	Benefits	Increase	To reflect the benefit rate changes and corresponding impact for salary / wage / student adjustments.
1-5-7003-4060	Operating Supplies	Increase	Return to full program schedule, increased event and program delivery.
1-5-7003-5660	Contracted Services	Increase	Return to full program schedule, increased event and program delivery (Older Adults Club).
1-5-7003-6998	Events	No net impact	Shift cultural night market budget to recreation events.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>PROGRAMS</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>PROGRAMS</b>				
1-4-7003-0350 PROGRAMS - GRANTS	(10,000)	(6,000)	(10,000)	(4,000)
1-4-7003-0420 PROGRAMS REVENUE	(220,489)	(182,800)	(206,850)	(24,050)
1-4-7003-0801 PROGRAMS - EVENTS	(118,788)	(41,000)	(63,000)	(22,000)
<b>Total REVENUE</b>	<b>(349,277)</b>	<b>(229,800)</b>	<b>(279,850)</b>	<b>(50,050)</b>
<b>EXPENSE</b>				
<b>Recreation Programs</b>				
1-5-7003-1110 PROGRAMS - SALARIES	156,720	168,500	172,200	3,700
1-5-7003-1120 PROGRAMS - WAGES	75,320	55,300	65,800	10,500
1-5-7003-1121 PROGRAMS - SUMMER STUDENT	56,657	56,600	66,100	9,500
1-5-7003-2210 PROGRAMS - BENEFITS	64,165	63,650	67,175	3,525
1-5-7003-4060 PROGRAMS - OPERATING SUPPL	136,268	77,200	103,900	26,700
1-5-7003-5110 PROGRAMS - ADVERTISING	5,997	5,000	5,000	0
1-5-7003-5240 PROGRAMS - TRAINING EXPENS	616	2,500	2,500	0
1-5-7003-5660 PROGRAMS - CONTRACTED SER	28,796	29,900	31,800	1,900
1-5-7003-6998 PROGRAMS - EVENTS	199	( )	20,000	20,000
<b>Total EXPENSE</b>	<b>524,737</b>	<b>458,650</b>	<b>534,475</b>	<b>75,825</b>
<b>Total PROGRAMS</b>	<b>175,459</b>	<b>228,850</b>	<b>254,625</b>	<b>25,775</b>

## BUDGET NOTE – NICK SMITH CENTRE

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### Revenue:

GL Account	Description	Inc / Dec	Explanation
1-4-7115-0420	Rental Revenue	Increase	Facility returns to regular operations, higher canteen, pro shop, meeting rooms and storage rooms revenues.
1-4-7115-0433	Advertising Revenue	Increase	Increase in advertising opportunities in arenas, primarily the rink boards.
1-4-7115-0502	Vending Machine	Increase	Increase due to facility usage and new vending machine contract
1-4-7115-0520	Ice Rentals	Increase	Return to regular ice time allocation and revenues post construction and increased user fee projections.
1-4-7115-0521	Shinny	Increase	Return to regular programming post construction.
1-4-7115-0523	Public Skating	Increase	Return to regular programming post construction.
1-4-7115-0531	Public Swimming	No net impact	Shift in revenue trend to more pool memberships. Offset in memberships.
1-4-7115-0532	Swim Memberships	No net impact	Shift in revenue trend to more pool memberships. Offset in public swims.
1-4-7115-0534	Instructional Swimming	Increase	Running more programming (aquafit) with additional lifeguard staffing.

### Expenses:

GL Account	Description	Inc / Dec	Explanation
1-5-7115-1110 /	Salaries	Increase	To reflect lifeguard shift to 40 hour weeks and wage increases as per CBA. COLA for non-union staff. Includes additional FT CSR and FT Lifeguard.
1-5-7115-1120	Wages	Decrease	To reflect COLA increases. Includes reduction in PT CSR hours and PT Lifeguard hours to partially offset shift to FT positions.
1-5-7115-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from salary and wage adjustments.
1-5-7115-4000	Office Supplies	Increase	To better reflect cost trends.
1-5-7115-4060	Operating Supplies	Increase	To reflect increasing cost trends for pool supplies.
1-5-7115-4410	Licensing Fees	Increase	Addition of PerfectMind app needed to manage registrations and

			memberships, additional TV screen system and music licensing requirements.
1-5-7115-4820	Uniforms	Increase	As per CBA for Lifeguard fitness apparel and additional Lifeguard FT.
1-5-7115-5660	Contracted Services	Increase	Third-party instructors for specialty programming.
1-5-7115-6115	Bank Service Charges	Increase	Growth of online transactions for programs and events.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET VARIANCE</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2024 VS 2025</b>
<b>NICK SMITH CENTRE - PROGRAMS</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>NSC - PROGRAMS</b>				
1-4-7115-0302 NSC PROG - PROV GRANTS	(5,534)	(	0	0
1-4-7115-0420 NSC PROG - RENTAL REVENUE	(46,952)	(41,000)	(59,750)	(18,750)
1-4-7115-0433 NSC PROG - ADVERTISING REVENUE	(32,617)	(27,000)	(47,000)	(20,000)
1-4-7115-0502 NSC PROG - VENDING MACHINE :	(4,491)	(4,000)	(5,500)	(1,500)
1-4-7115-0520 NSC PROG - ICE RENTAL-HOCKEY	(444,863)	(340,000)	(690,000)	(350,000)
1-4-7115-0521 NSC PROG - SHINNY	(3,792)	(2,500)	(10,000)	(7,500)
1-4-7115-0523 NSC PROG - PUBLIC SKATING	(2,495)	(2,000)	(5,000)	(3,000)
1-4-7115-0531 NSC PROG - PUBLIC SWIMMING	(34,001)	(55,000)	(45,000)	10,000
1-4-7115-0532 NSC PROG - SWIM MEMBERSHIP	(24,864)	(5,000)	(15,000)	(10,000)
1-4-7115-0533 NSC PROG - SPECIAL TRAINING F	(15,351)	(20,000)	(20,000)	0
1-4-7115-0534 NSC PROG - INSTRUCTIONAL SW	(332,963)	(290,000)	(310,000)	(20,000)
1-4-7115-0545 NSC PROG - BAR SALES AND PRI	(31,205)	(50,000)	(50,000)	0
1-4-7115-0595 NSC PROG - SUNDRY REVENUE	(12,070)	(1,000)	(1,000)	0
<b>Total REVENUE</b>	<b>(991,197)</b>	<b>(837,500)</b>	<b>(1,258,250)</b>	<b>(420,750)</b>
<b>EXPENSE</b>				
<b>NSC PROGRAMS</b>				
1-5-7115-1110 NSC PROG - SALARIES	339,419	338,900	491,900	153,000
1-5-7115-1120 NSC PROG - WAGES	251,979	277,100	205,000	(72,100)
1-5-7115-1124 NSC PROG - BARTENDER WAGES	7,103	10,000	10,000	0
1-5-7115-1160 NSC PROG - HONORARIUMS	1,259	1,500	1,500	0
1-5-7115-2210 NSC PROG - BENEFITS	138,667	151,600	188,800	37,200
1-5-7115-4000 NSC PROG - OFFICE SUPPLIES	7,662	6,000	7,000	1,000
1-5-7115-4060 NSC PROG - OPERATING SUPPLIES	25,926	5,800	6,300	500
1-5-7115-4063 NSC PROG - BAR SUPPLIES FOR	14,562	22,000	22,000	0
1-5-7115-4340 NSC PROG - PHOTOCOPYING	5,531	3,500	3,500	0
1-5-7115-4410 NSC PROG - LICENCES, FEES	12,804	16,200	28,000	11,800
1-5-7115-4820 NSC PROG - UNIFORMS - CLOTHING	3,574	5,000	6,750	1,750
1-5-7115-5020 NSC PROG - POSTAGE, FREIGHT,	93	1,000	0	(1,000)
1-5-7115-5025 NSC PROG - TELEPHONE	5,607	6,200	6,200	0
1-5-7115-5102 NSC PROG - AUDIT FEES	1,000	1,000	1,000	0
1-5-7115-5105 NSC PROG - SECURED NETWORK	5,445	6,000	6,000	0
1-5-7115-5110 NSC PROG - ADVERTISING	2,348	2,500	2,500	0
1-5-7115-5240 NSC PROG - TRAINING EXPENSE	5,692	6,500	6,500	0
1-5-7115-5250 NSC PROG - MILEAGE ALLOWANCE	1,341	1,000	1,000	0
1-5-7115-5660 NSC PROG - CONTRACTED SERVICES	19,581	12,000	15,000	3,000
1-5-7115-5800 NSC PROG - MEMBERSHIPS, ASSOCIATIONS	3,362	5,000	5,000	0
1-5-7115-5845 NSC PROG - LENDING HUB	124	2,000	2,000	0
1-5-7115-5875 NSC PROG - SPECIAL TRAINING F	5,318	8,000	8,000	0
1-5-7115-6115 NSC PROG - BANK SERVICE CHARGES	23,332	25,500	31,500	6,000
1-5-7115-6400 NSC PROG - A/R WRITEOFF	(0)	1,000	1,000	0
<b>Total EXPENSE</b>	<b>881,727</b>	<b>915,300</b>	<b>1,056,450</b>	<b>141,150</b>
<b>Total NICK SMITH CENTRE - PROGRAMS</b>	<b>(109,470)</b>	<b>77,800</b>	<b>(201,800)</b>	<b>(279,600)</b>

## BUDGET NOTE – NICK SMITH CENTRE – BUILDING

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### Expenses:

GL Account	Description	Inc / Dec	Explanation
1-5-7120-1110	Salaries	Increase	To reflect provision for COLA. Includes additional FT Operator position.
1-5-7120-1120	Wages	Decrease	To reflect provision for COLA and return PT hours to pre-construction levels. Includes reduction in PT Facility Attendant hours to offset FT Operator position.
1-5-7120-1180	Labour	Increase	To reflect new CBA rates and return FT hours to pre-construction levels.
1-5-7120-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from salary, wage and labour changes.
1-5-7120-3000 / 1-5-7120-3100	Debt Principal / Debt Interest	Increase	To reflect debt financing payments for NSC revitalization loan.
1-5-7120-4065	Chemicals	Increase	To cover rising pool chemical costs.
1-5-7120-4100	Light, Heat, Power	Increase	Return to pre-construction levels with facility open full-year.
1-5-7120-4740	Janitorial Supplies	Increase	To cover expenses for additional storage and meeting space areas.
1-5-7120-4820	Uniforms	Increase	Uniform costs (as per CBA) for additional FT Operator.
1-5-7120-5660	Contracted Services	Increase	To reflect return to regular operating expenses with facility fully open.
1-5-7120-5920	Insurance (Building)	Increase	Based on estimated 2026 insurance renewal costs
1-5-7120-7200	Minor Capital	Increase	Increase to support the replacement of six doors in the facility.

For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>NICK SMITH CENTRE BUILDING</b>				
<b>GENERAL OPERATING FUND</b>				
<b>EXPENSE</b>				
<b>NSC BLDG</b>				
1-5-7120-1110 NSC BLDG - SALARIES	148,400	158,300	166,100	7,800
1-5-7120-1120 NSC BLDG - WAGES	85,688	105,150	70,800	(34,350)
1-5-7120-1160 NSC BLDG - HONORARIUMS	286	500	500	0
1-5-7120-1180 NSC BLDG - LABOUR	214,250	215,100	279,200	64,100
1-5-7120-2210 NSC BLDG - BENEFITS	121,745	119,250	128,200	8,950
1-5-7120-3000 NSC BLDG - DEBT - PRINCIPAL	20,872	136,800	255,319	118,519
1-5-7120-3100 NSC BLDG - DEBT - INTEREST	8,850	65,800	101,345	35,545
1-5-7120-4060 NSC BLDG - OPERATING SUPPLIES	9,833	7,000	7,000	0
1-5-7120-4061 NSC BLDG - WATER	40,443	44,000	44,000	0
1-5-7120-4064 NSC BLDG - H&S SUPPLIES	2,579	2,000	2,000	0
1-5-7120-4065 NSC BLDG - CHEMICALS	19,738	16,500	19,000	2,500
1-5-7120-4100 NSC BLDG - LIGHT, HEAT, POWER	207,887	298,000	320,000	22,000
1-5-7120-4390 NSC BLDG - GAS, OIL & LUBRICANTS	779	3,600	3,600	0
1-5-7120-4440 NSC BLDG - PARTS	9,002	12,000	12,000	0
1-5-7120-4445 NSC BLDG - TOOLS & EQUIPMENT	21,068	15,500	15,500	0
1-5-7120-4740 NSC BLDG - JANITORIAL SUPPLIES	18,314	12,000	15,000	3,000
1-5-7120-4820 NSC BLDG - UNIFORMS - CLOTHING	9,937	8,500	9,500	1,000
1-5-7120-5240 NSC BLDG - TRAINING EXPENSES	7,006	7,500	7,500	0
1-5-7120-5400 NSC BLDG - BLDG REPAIRS & MAINTENANCE	95,265	90,000	90,000	0
1-5-7120-5520 NSC BLDG - VEHICLE & EQUIPMENT	18,001	20,000	20,000	0
1-5-7120-5660 NSC BLDG - CONTRACTED SERVICES	75,554	50,000	60,000	10,000
1-5-7120-5920 NSC BLDG - INSURANCE	156,054	132,700	157,000	24,300
1-5-7120-5930 NSC BLDG - INSURANCE CLAIMS	8,048	12,500	12,500	0
1-5-7120-7200 NSC BLDG - MINOR CAPITAL	19,080	20,000	25,000	5,000
<b>Total EXPENSE</b>	<b>1,318,678</b>	<b>1,552,700</b>	<b>1,821,064</b>	<b>268,364</b>
<b>Total NICK SMITH CENTRE BUILDING</b>	<b>1,318,678</b>	<b>1,552,700</b>	<b>1,821,064</b>	<b>268,364</b>
<b>Total RECREATIONAL SERVICES</b>	<b>1,927,114</b>	<b>2,321,250</b>	<b>2,390,489</b>	<b>69,239</b>

## BUDGET NOTE – BUILDINGS

### Town Hall

GL Account	Description	Inc/Dec	Explanation
1-5-1300-1110 / 1-5-1300-1125 / 1-5-1300-2210	Salaries / Wages / Benefits	Increase	Includes provision for COLA, new CBA rates, corresponding benefit impacts.
1-5-1300-5920	Building Insurance	Increase	To reflect 2026 insurance renewal costs.
1-5-1300-5970	Building Services Recoveries	Decrease	To match actual adjustment from building services.
1-5-1300-7200	Minor Capital	Increase	Repairs to failing brick under windows & shower installation.

### Fire/Police Building

GL Account	Description	Inc/Dec	Explanation
1-5-1750-1110 / 1-5-1750-1125 / 1-5-1750-2210	Salaries / Wages / Benefits	Increase	Includes provision for COLA, new CBA rates, corresponding benefit impacts.
1-5-1750-5930	Building Insurance	Increase	To reflect 2026 insurance renewal costs.
1-5-1750-7200	Minor Capital	Increase	Increase to support eavestrough repair, flashing & exterior lighting

### DA Gillies Building

GL Account	Description	Inc/Dec	Explanation
1-5-7400-1110 / 1-5-7400-1125 / 1-5-7400-2210	Salaries / Wages / Benefits	Increase	Includes provision for COLA, new CBA rates, corresponding benefit impacts.
1-5-7400-5920	Building Insurance	Increase	To reflect 2026 insurance renewal costs.

### Arnprior Public Library Building

GL Account	Description	Inc/Dec	Explanation
1-5-7500-1110 / 1-5-7500-1125 / 1-5-7500-2210	Salaries / Benefits	Increase	Includes provision for COLA, new CBA rates, corresponding benefit impacts.
1-5-7500-1125	Janitorial Wages	Decrease	Shift to contracted services to cover library janitorial requirements (pilot).
1-5-7500-5660	Contracted Services	Increase	For new security system costs and to move janitorial services to external contract (pilot).

For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET VARIANCE				
				2025	2024 VS 2025			
<b>BUILDINGS</b>								
<b>TOWN HALL</b>								
<b>GENERAL OPERATING FUND</b>								
<b>Town Hall</b>								
1-5-1300-1110 TOWN HALL - SALARIES	16,529	16,500	17,400		900			
1-5-1300-1125 TOWN HALL - JANITORIAL WAGES	15,893	17,300	19,300		2,000			
1-5-1300-1180 TOWN HALL - LABOUR	3,404	2,000	2,000		0			
1-5-1300-2210 TOWN HALL - BENEFITS	9,022	9,800	10,200		400			
1-5-1300-4060 TOWN HALL - OPERATING SUPPLIES	1,714	2,000	2,000		0			
1-5-1300-4070 TOWN HALL - JANITORIAL SUPPLIES	2,623	2,500	2,500		0			
1-5-1300-4100 TOWN HALL - LIGHT, HEAT, POWER	28,109	30,500	30,500		0			
1-5-1300-5360 TOWN HALL - EQUIP RENTAL - INTERNAL	1,225	500	500		0			
1-5-1300-5400 TOWN HALL - BLDG REPAIRS & M	25,115	15,500	15,500		0			
1-5-1300-5660 TOWN HALL - CONTRACTED SERVICES	9,807	8,000	8,000		0			
1-5-1300-5920 TOWN HALL - INSURANCE (BUILDING)	8,688	8,100	9,100		1,000			
1-5-1300-5970 TOWN HALL - BUILDING SERV RE	(9,200)	(13,200)	(9,200)		4,000			
1-5-1300-7200 TOWN HALL - MINOR CAPITAL	10,326	10,000	25,000		15,000			
<b>Total TOWN HALL</b>	<b>123,256</b>	<b>109,500</b>	<b>132,800</b>		<b>23,300</b>			
<b>FIRE/POLICE BUILDING</b>								
<b>GENERAL OPERATING FUND</b>								
<b>Fire/Police Building</b>								
1-5-1750-1110 FIRE HALL - SALARIES	16,529	16,500	17,400		900			
1-5-1750-1125 FIRE HALL - JANITORIAL WAGES	15,889	17,300	19,300		2,000			
1-5-1750-1180 FIRE HALL - LABOUR	0	1,000	1,000		0			
1-5-1750-2210 FIRE HALL - BENEFITS	9,319	9,500	9,900		400			
1-5-1750-4060 FIRE HALL - OPERATING SUPPLIES	1,531	400	400		0			
1-5-1750-4070 FIRE HALL - JANITORIAL SUPPLIES	2,548	2,500	2,500		0			
1-5-1750-4100 FIRE HALL - LIGHT,HEAT & POWER	22,118	23,500	23,500		0			
1-5-1750-5360 FIRE HALL - EQUIP RENTAL - INTERNAL	0	500	500		0			
1-5-1750-5400 FIRE HALL - BLDG REPAIRS & M	5,685	8,000	8,000		0			
1-5-1750-5660 FIRE HALL - CONTRACTED SERVICES	17,563	11,000	11,000		0			
1-5-1750-5930 FIRE HALL - INSURANCE	28,354	27,800	28,500		700			
1-5-1750-7200 FIRE HALL - MINOR CAPITAL	23,435	5,000	10,000		5,000			
<b>Total FIRE/POLICE BUILDING</b>	<b>142,971</b>	<b>123,000</b>	<b>132,000</b>		<b>9,000</b>			
<b>DA GILLIES BUILDING</b>								
<b>GENERAL OPERATING FUND</b>								
<b>DA Gillies Building</b>								
1-5-7400-1110 DA - SALARIES	16,529	16,500	17,900		1,400			
1-5-7400-1125 DA - JANITORIAL WAGES	13,353	15,900	17,400		1,500			
1-5-7400-1180 DA - LABOUR	1,245	1,000	1,000		0			
1-5-7400-2210 DA - BENEFITS	6,428	7,300	7,500		200			
1-5-7400-4060 DA - OPERATING SUPPLIES	374	300	300		0			
1-5-7400-4070 DA - JANITORIAL SUPPLIES	2,183	2,000	2,000		0			
1-5-7400-4100 DA - LIGHT, HEAT, POWER	11,740	12,500	12,500		0			
1-5-7400-5360 DA - EQUIP RENTAL - INTERNAL	1,543	500	500		0			
1-5-7400-5400 DA - BUILDING REPAIRS & M	7,293	10,000	10,000		0			
1-5-7400-5660 DA - CONTRACTED SERVICES	4,905	7,000	7,000		0			
1-5-7400-5920 DA - INSURANCE	21,214	15,500	21,800		6,300			
1-5-7400-7200 DA - MINOR CAPITAL	8,540	5,000	5,000		0			
<b>Total DA GILLIES BUILDING</b>	<b>95,348</b>	<b>93,500</b>	<b>102,900</b>		<b>9,400</b>			
<b>ARNPRIOR PUBLIC LIBRARY</b>								
<b>GENERAL OPERATING FUND</b>								
<b>ARNPRIOR PUBLIC LIBRARY BUILDING</b>								
1-5-7500-1110 APL - SALARIES	16,529	16,500	17,400		900			
1-5-7500-1125 APL - JANITORIAL WAGES	20,280	17,300	10,300		(7,000)			
1-5-7500-1180 APL - LABOUR	0	1,000	1,000		0			
1-5-7500-2210 APL - BENEFITS	10,165	9,500	9,900		400			
1-5-7500-4060 APL - OPERATING SUPPLIES	1,429	500	500		0			
1-5-7500-4070 APL - JANITORIAL SUPPLIES	3,027	2,500	2,500		0			
1-5-7500-4100 APL - LIGHT, HEAT, POWER	17,037	17,500	17,500		0			

**TOWN OF ARNPRIOR**  
**2026 BUDGET**



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For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET VARIANCE	
	2025	2025	2026	2024	VS 2025
1-5-7500-5360 APL - EQUIP RENTAL - INTERNAL	0	500	500	0	0
1-5-7500-5400 APL - BUILDING REPAIRS & MTNC	1,510	9,000	9,000	0	0
1-5-7500-5660 APL - CONTRACTED SERVICES	17,211	15,800	24,000	8,200	
1-5-7500-5920 APL - INSURANCE (BUILDING ETC	13,576	12,350	14,000	1,650	
1-5-7500-7200 APL - MINOR CAPITAL	5,370	5,000	5,000	0	
<b>Total ARNPRIOR PUBLIC LIBRARY</b>	<b>106,134</b>	<b>107,450</b>	<b>111,600</b>		<b>4,150</b>
<b>Total BUILDINGS</b>	<b>467,709</b>	<b>433,450</b>	<b>479,300</b>		<b>45,850</b>

## BUDGET NOTE – MUSEUM & CULTURE

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-7300-0350	Government Grants	Decrease	To reflect slight downward trend for grant revenues.
1-4-7300-0584	Boutique Revenue	Decrease	Will be working on future revamp of the boutique with partners however lower projected revenues for 2026.
1-4-7300-0586	Registration Revenue	Increase	To reflect increased registration revenues from additional program offerings.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-7300-1110	Salaries	Increase	To reflect provision for COLA.
1-5-7300-1120	Wages	Increase	To reflect provision for COLA and to add funding to extend Weekend Staff (PT) to cover weekend hours from 38 weeks to 52 weeks per year, allowing for consistent open hours.
1-5-7300-1121	Summer Students	Increase	To reflect minimum wage increase and amended summer student pay grid. Also to add an additional 4 weeks of summer student time to better support program development.
1-5-7300-4410	Licensing	NEW	To cover new software licensing costs for digitization online program.
1-5-7300-5240	Training and Development	Increase	To reflect projected training costs for 2026.
1-5-7300-5250	Mileage	Increase	To reflect projected mileage costs for 2026.
1-5-7300-5660	Contracted Services	Increase	To reflect higher monthly storage costs.
1-5-7300-6998	Events	No Net Impact	Move cultural night market budget under Recreation Events.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>COMMUNITY SERVICES BRANCH</b>				
<b>MUSEUM &amp; CULTURE</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>MUSEUM &amp; CULTURE</b>				
1-4-7300-0301 MUSEUM - PROVINCIAL OPERATI	0	(11,780)	(11,780)	0
1-4-7300-0350 MUSEUM - FEDERAL GRANTS	(4,725)	(12,000)	(10,000)	2,000
1-4-7300-0420 MUSEUM - RENTAL REVENUE	0	(500)	(500)	0
1-4-7300-0559 MUSEUM - ADMISSIONS / DONATI	(4,208)	(4,000)	(4,000)	0
1-4-7300-0584 MUSEUM - BOUTIQUE REVENUE	(782)	(1,500)	(1,000)	500
1-4-7300-0586 MUSEUM - REGISTRATION REV.	(29,846)	(20,000)	(24,000)	(4,000)
<b>Total REVENUE</b>	<b>(39,561)</b>	<b>(49,780)</b>	<b>(51,280)</b>	<b>(1,500)</b>
<b>EXPENSE</b>				
<b>MUSEUM &amp; CULTURE</b>				
1-5-7300-1110 MUSEUM - SALARIES	86,767	90,100	92,850	2,750
1-5-7300-1120 MUSEUM - WAGES	97,978	97,200	103,900	6,700
1-5-7300-1121 MUSEUM - SUMMER STUDENTS	27,436	23,900	27,250	3,350
1-5-7300-1160 MUSEUM - HONORARIUMS	0	1,500	1,500	0
1-5-7300-1180 MUSEUM - LABOUR	22	1,500	1,500	0
1-5-7300-2210 MUSEUM - BENEFITS	48,075	48,250	50,300	2,050
1-5-7300-4000 MUSEUM - OFFICE SUPPLIES	1,737	2,350	2,350	0
1-5-7300-4060 MUSEUM - OPERATING SUPPLIES	8,190	9,500	9,500	0
1-5-7300-4410 MUSEUM - LICENCES	6,869	0	8,000	8,000
1-5-7300-5020 MUSEUM - POSTAGE,FREIGHT &	0	250	250	0
1-5-7300-5025 MUSEUM - TELEPHONE	1,565	1,500	1,500	0
1-5-7300-5110 MUSEUM - ADVERTISING	562	2,000	2,000	0
1-5-7300-5111 MUSEUM - PROGRAMS CULTURA	5,665	10,000	10,000	0
1-5-7300-5240 MUSEUM - TRAINING EXPENSES	1,769	2,000	3,500	1,500
1-5-7300-5250 MUSEUM - MILEAGE ALLOWANCE	0	500	1,000	500
1-5-7300-5660 MUSEUM - CONTRACTED SERVIC	15,564	11,650	13,300	1,650
1-5-7300-5800 MUSEUM - MEMBERSHIP-ASSOCI	950	750	1,000	250
1-5-7300-5920 MUSEUM - INSURANCE CONTENT	3,007	2,200	3,000	800
1-5-7300-6115 MUSEUM - BANK SERVICE CHARG	579	1,500	1,500	0
1-5-7300-6998 MUSEUM - EVENTS (CULTURAL)	20,547	20,000	0	(20,000)
<b>Total EXPENSE</b>	<b>327,281</b>	<b>326,650</b>	<b>334,200</b>	<b>7,550</b>
<b>Total MUSEUM &amp; CULTURE</b>	<b>287,720</b>	<b>276,870</b>	<b>282,920</b>	<b>6,050</b>

## BUDGET NOTE – BUILDING SERVICES

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-1900-0710	Building & Plumbing Permits	Increase	Projected permit revenues for 2026, including some multi-residential.
1-4-1900-0910	From Res – Bldg Services	Decrease	Reserve transfer required to balance the cost centre.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-1900-1110	Salary	Increase	To reflect provision for annual COLA.
1-5-1900-2210	Benefits	Decrease	To reflect benefit rate changes and corresponding impact from salary and wage adjustments.
1-5-1900-5100	Legal Expense	Increase	To reflect estimated expenses for 2026.
1-5-1900-5660	Contracted Services	Decrease	To reflect decreased need for contracted services in 2026.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>BUILDING SERVICES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>BUILDING SERVICES</b>				
1-4-1900-0710 PIC - BLDG & PLUMBING PERMIT\$	(468,419)	(230,000)	(250,000)	(20,000)
1-4-1900-0910 PIC - FROM RES-BLDG SERV	(108,600)	(108,600)	(94,350)	14,250
<b>Total REVENUE</b>	<b>(577,019)</b>	<b>(338,600)</b>	<b>(344,350)</b>	<b>(5,750)</b>
<b>EXPENSE</b>				
<b>BUILDING SERVICES</b>				
1-5-1900-1110 PIC - SALARY	219,466	218,100	224,500	6,400
1-5-1900-2210 PIC - BENEFITS	58,567	60,000	60,600	600
1-5-1900-4000 PIC - OFFICE SUPPLIES	3,178	2,500	2,500	0
1-5-1900-4390 PIC - GAS, OIL & LUBRICANTS	514	500	500	0
1-5-1900-4410 PIC - LICENSES	3,866	3,550	3,700	150
1-5-1900-4820 PIC - UNIFORMS - CLOTHING	588	2,000	2,000	0
1-5-1900-5025 PIC - TELEPHONE	694	1,500	1,500	0
1-5-1900-5100 PIC - LEGAL FEES	4,589	1,000	2,000	1,000
1-5-1900-5240 PIC - TRAINING EXPENSES	9,809	9,800	9,900	100
1-5-1900-5250 PIC - MILEAGE ALLOWANCE	0	500	500	0
1-5-1900-5385 PIC - ELECTRONIC SCANNING	0	1,000	1,000	0
1-5-1900-5660 PIC - CONTRACTED SERVICES	0	3,000	500	(2,500)
1-5-1900-5700 PIC - CONTRACTED MECHANICAL	0	600	600	0
1-5-1900-5800 PIC - MEMBERSHIP ASSOCIATION	1,199	1,300	1,300	0
1-5-1900-5920 PIC - INSURANCE	13,050	13,050	13,050	0
1-5-1900-5940 PIC - OFFICE MAINTENANCE	9,200	9,200	9,200	0
1-5-1900-5950 PIC - IT SUPPORT AND MTNCE	8,000	8,000	8,000	0
1-5-1900-5970 PIC - AUDIT AND FINANCIAL	2,000	2,000	2,000	0
1-5-1900-6115 PIC - BANK SERVICE CHARGES	559	1,000	1,000	0
<b>Total EXPENSE</b>	<b>335,280</b>	<b>338,600</b>	<b>344,350</b>	<b>5,750</b>
<b>Total BUILDING SERVICES</b>	<b>(241,739)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## BUDGET NOTE – PLANNING & ZONING

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### Revenues:

GL Account	Description	Inc/Dec	Explanation
1-4-8100-0427	Planning & Development Fees	Increase	To reflect increasing revenue trends.
1-4-8100-0428	Committee of Adjustment	Increase	To reflect increasing revenue trends.

### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-8100-1110	Salary	Increase	To reflect provision for annual COLA.
1-5-8100-2210	Benefits	Decrease	To reflect benefit rate changes and corresponding impact from salary and wage adjustments.
1-5-8100-5104	Postage	Increase	To cover increased postage costs.
1-5-8100-5110	Advertising	Decrease	To reflect reduced cost trend.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>PLANNING &amp; ZONING</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>PLANNING &amp; ZONING</b>				
1-4-8100-0427 PLAN - PLANNING & DEVELOPMEN	(37,100)	(27,000)	(30,000)	(3,000)
1-4-8100-0428 PLAN - COMMITTEE OF ADJUSTM	(25,500)	(10,000)	(12,000)	(2,000)
1-4-8100-0430 PLAN - ZONING COMPLIANCE FEI	(2,725)	(3,000)	(3,000)	0
<b>Total REVENUE</b>	<b>(65,325)</b>	<b>(40,000)</b>	<b>(45,000)</b>	<b>(5,000)</b>
<b>EXPENSE</b>				
<b>PLANNING &amp; ZONING</b>				
1-5-8100-1100 PLAN - COMMITTEE OF ADJ. HON	1,200	2,000	2,000	0
1-5-8100-1110 PLAN - SALARIES	103,552	105,100	108,200	3,100
1-5-8100-1160 PLAN - HONORARIUMS	787	1,000	1,000	0
1-5-8100-2210 PLAN - BENEFITS	40,591	30,800	31,000	200
1-5-8100-4000 PLAN - OFFICE SUPPLIES	160	500	500	0
1-5-8100-4060 PLAN - OPERATING SUPPLIES	427	1,000	1,000	0
1-5-8100-5020 PLAN - POSTAGE	1,071	400	600	200
1-5-8100-5025 PLAN - TELEPHONE	101	500	500	0
1-5-8100-5100 PLAN - LEGAL FEES	0	5,500	5,500	0
1-5-8100-5104 PLAN - CONSULTANT FEES	550	7,500	7,500	0
1-5-8100-5110 PLAN - ADVERTISING	0	500	0	(500)
1-5-8100-5240 PLAN - TRAINING EXPENSES	127	650	650	0
1-5-8100-5250 PLAN - MILEAGE ALLOWANCE	0	100	100	0
1-5-8100-5800 PLAN - MEMBERSHIP-ASSOCIATI	0	1,000	1,000	0
<b>Total EXPENSE</b>	<b>148,568</b>	<b>156,550</b>	<b>159,550</b>	<b>3,000</b>
<b>Total PLANNING &amp; ZONING</b>	<b>83,243</b>	<b>116,550</b>	<b>114,550</b>	<b>(2,000)</b>

## BUDGET NOTE – MARKETING & ECONOMIC DEVELOPMENT

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### Expenses:

GL Account	Description	Inc/Dec	Explanation
1-5-8200-1110	Salaries	Increase	Includes provision for COLA.
1-5-8200-2210	Benefits	Increase	To reflect benefit rate changes and corresponding impact from salary and wage adjustments.
1-5-8200-2210	Programs	Decrease	To reflect reducing expense trends.



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET
	2025	2025	2026	VARIANCE
<b>MARKETING &amp; ECONOMIC DEVELOPMENT</b>				
<b>GENERAL OPERATING FUND</b>				
<b>REVENUE</b>				
<b>Marketing &amp; Economic Development</b>				
1-4-8200-0800 MED - PROGRAMS REVENUE	(6,175)	(4,000)	(4,000)	0
1-4-8200-0801 MED - EVENTS	(1,130)	(2,500)	(2,500)	0
<b>Total REVENUE</b>	<b>(7,305)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>0</b>
<b>EXPENSE</b>				
<b>Marketing &amp; Economic Development</b>				
1-5-8200-1110 MED - SALARIES	101,945	105,550	108,600	3,050
1-5-8200-1120 MED - WAGES DT Market	163	3,100	3,100	0
1-5-8200-1121 MED - SUMMER STUDENT	11,033	10,950	11,200	250
1-5-8200-2210 MED - BENEFITS	32,059	34,250	34,250	0
1-5-8200-4000 MED - OFFICE SUPPLIES	140	250	250	0
1-5-8200-4590 MED - SUBSCRIPTION	40	200	200	0
1-5-8200-5025 MED - TELEPHONE	166	1,000	1,000	0
1-5-8200-5110 MED - ADVERTISING	1,137	5,000	5,000	0
1-5-8200-5111 MED - PROGRAMS	18,778	29,000	22,000	(7,000)
1-5-8200-5240 MED - TRAINING EXPENSES	188	1,000	1,000	0
1-5-8200-5250 MED - MILEAGE ALLOWANCE	184	200	200	0
1-5-8200-5800 MED - MEMBERSHIP ASSOCIATION	0	500	500	0
1-5-8200-5840 MED - MARKETING	894	4,000	4,000	0
1-5-8200-6997 MED - CIP GRANTS	6,533	15,000	15,000	0
<b>Total EXPENSE</b>	<b>173,260</b>	<b>210,000</b>	<b>206,300</b>	<b>(3,700)</b>
<b>Total MARKETING &amp; ECONOMIC DEVELOPMENT</b>	<b>165,954</b>	<b>203,500</b>	<b>199,800</b>	<b>(3,700)</b>
<b>Total COMMUNITY SERVICES BRANCH</b>	<b>295,178</b>	<b>596,920</b>	<b>597,270</b>	<b>350</b>

## BUDGET NOTE – COMMUNITY GRANTS

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### Revenue:

GL Account	Description	Inc / Dec	Explanation
1-4-7600-0201	OMPF	Decrease	As per provincial funding calculation for 2026.
1-4-7600-0210	OCIF	Increase	As per provincial funding calculation for 2026.

### Expenses:

GL Account	Description	Inc / Dec	Explanation
1-5-7600-6930	Library	Increase	To reflect 2026 grant calculated as per the Library Joint Use Agreement.
1-5-7600-6947	SALC*	Increase	Includes an additional \$400 of cash based funds.
1-5-7600-6948	A/MB Seniors at Home (Transit)	Increase	Includes the municipal contribution to the Arnprior/M/B Seniors at Home transit program of \$15,500 and the remittance of the Provincial Gas Tax amount of \$27,713.
1-5-7600-6952	Physician Recruitment	Increase	Includes \$30,000 towards the PHCC (Primary Health Care Centre) Renovation and \$11,700 towards the annual PRC (Physician Recruitment Committee) funding.
1-5-7600-6953	ARH Foundation	NEW	Funding towards the ARH Foundation Scope for Hope Endoscopy Campaign.

\*SALC request also includes \$7,500 of in-kind services.



**For Period Ending 31-Dec-2026**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$ BUDGET</b>
	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>VARIANCE</b>
<b>COMMUNITY GRANTS</b>				
<b>OPERATING REVENUES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>GRANT REVENUES</b>				
1-4-7600-0201 GRANT - OMPF	(1,359,500)	(1,359,500)	(1,233,800)	125,700
1-4-7600-0210 GRANT - OCIF	(913,627)	(913,627)	(1,004,990)	(91,363)
1-4-7600-0225 GRANT - CCBF (GAS TAX)	(315,351)	(315,351)	(315,351)	0
1-4-7600-0226 GRANT - PROV GAS TAX	(20,785)	(39,500)	(27,713)	11,787
<b>Total OPERATING REVENUES</b>	<b>(2,609,263)</b>	<b>(2,627,978)</b>	<b>(2,581,854)</b>	<b>46,124</b>
<b>OPERATING EXPENSES</b>				
<b>GENERAL OPERATING FUND</b>				
<b>GRANT REVENUES</b>				
1-5-7600-6930 GRANT - LIBRARY	332,597	333,313	376,071	42,758
1-5-7600-6934 GRANT - ARCHIVES	32,500	32,500	32,500	0
1-5-7600-6947 GRANT - SALC	13,500	13,500	13,900	400
1-5-7600-6948 GRANT - AMB SENIORS AT HOME	43,213	15,500	43,213	27,713
1-5-7600-6952 GRANT - PHYSICIAN RECRUITME	20,000	20,000	41,700	21,700
1-5-7600-6953 GRANT - ARH FOUNDATION	0	0	8,600	8,600
1-5-7600-6999 GRANT - MUNICIPAL GRANTS	4,500	10,000	10,000	0
<b>Total OPERATING EXPENSES</b>	<b>446,310</b>	<b>424,813</b>	<b>525,984</b>	<b>101,171</b>



For Period Ending 31-Dec-2026

	ACTUAL	BUDGET	BUDGET	\$ BUDGET				
				2025	2024 VS 2025			
<b>RESERVE &amp; RESERVE FUND CONTRIBUTIONS</b>								
<b>RESERVE &amp; RESERVE FUND CONTRIB</b>								
<b>GENERAL OPERATING FUND</b>								
<b>TAXATION</b>								
1-5-0100-7730 TAXATION - TO RESERVE PARKIN	15,100	15,100	15,100		0			
<b>Clerk</b>								
1-5-1200-7730 CLERK - TO RESERVE ELECTION	8,500	8,500	8,500		0			
<b>Corporate Management</b>								
1-5-1250-7730 CORP - TO RESERVES	4,575,381	4,575,381	4,348,878		(226,503)			
<b>Wastewater Administration</b>								
1-5-4100-7730 WW - TO RESERVE	828,694	828,694	1,298,049		469,355			
<b>WFP &amp; Elevated Tower</b>								
1-5-4310-7730 WFP - TO RESERVES	1,321,746	1,321,746	1,767,140		445,394			
<b>Waste Management</b>								
1-5-4410-7730 WM - TO RESERVE	46,950	46,950	46,950		0			
<b>Cemeteries</b>								
1-5-5100-7730 CEM - TO RESERVES	5,700	5,700	31,100		25,400			
<b>GRANT REVENUES</b>								
1-5-7600-7730 GRANTS - TRANSFER TO RESER'	1,228,978	1,228,978	1,320,341		91,363			
<b>Marketing &amp; Economic Development</b>								
1-5-8200-7730 MED - TO RESERVES	15,000	15,000	15,000		0			
<b>Total RESERVE &amp; RESERVE FUND CONTRIBUT</b>	<b>8,046,049</b>	<b>8,046,049</b>	<b>8,851,058</b>		<b>805,009</b>			

## BUDGET NOTE

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Operating Budget – Items Not Included			
Fire	Additional 1.0 FTE: Lieutenant – Public Education & Inspections	\$107,833 (estimate)	<p>This position would report to the Fire Prevention Officer / FPO and focus on prevention, inspections and public outreach.</p> <p>Fire Master Plan is currently schedule for 2026 will provided additional feedback on future resourcing.</p>
Fire	Increase Standby Pay from \$250 to \$400 per week x two persons.	\$15,600	The 2026 budget includes an increase to \$300 per week x two persons (\$5,200).
Community Services Branch	Additional 1.0 FTE: Communications Officer (split MEDO role into two)	\$109,538 (estimate)	<p>The 2023 Communications Plan adopted by Council included an action item to: Propose establishing a dedicated communications role at the Town and establish a clear role for the Communications Officer. A key part of the role was to provide additional capacity for overall communications and to implement the recommendations of the Business Retention and Expansion Report (BR&amp;E).</p> <p>Pending outcome of organization review, consideration for 2027 operating budget.</p>

Capital Budget – Items Not Included			
Fire	Truck 9711 Tanker/pumper (2006)	\$1,000,000	Request was to shift replacement of the tanker/pumper from 2031 to 2026. Project was deferred so the Fire Master Plan (2026) can establish a fleet management plan.
Fire	Replace Structural Firefighting PPE addition of 1 spare set of PPE for FTE	\$21,500	Funding for PPE is already covered in the Operating Budget equipment line, therefore the capital request would duplicate.
Recreation	Replacement Olympia Ice Machine (2009)	\$140,000	<p>Was scheduled for replacement in 2026 as per TOA Asset Management policies for lifecycle renewal. Risks of deferral include operational impacts should the existing Olympia machine go out of service as there are long lead times for purchase and delivery.</p> <p>Recommended for 2027 capital budget, currently included in the LRCF.</p>

**Capital Budget – Items Not Included (Con't)**

Recreation	Parks Mower (2015) - Kubota BX2370	\$33,000	<p>Was scheduled for replacement in 2026 as per TOA Asset Management policies for lifecycle renewal. Risks of deferral include operational impacts should the existing mower require maintenance, repairs or go out of service.</p> <p>Recommended for review in 2027 after 2026 pilot project is assessed. Currently included in the LRCF.</p>
Engineers	Facility Needs Study	\$150,000	<p>This third-party review of facility needs of the organization focused on service delivery and future needs. This project was approved as an eligible Development Charge project (45% funded) scheduled for 2026, authorized under By-Law #7358-24.</p> <p>Recommended for 2027 capital budget depending outcome of organization review and potential land availability. Currently included in the LRCF.</p>

# 2026 CAPITAL BUDGET

Capital Project	Department	Rationale	2026 TOTAL Project Cost	Revenue Source					Funding Description
				Financing	Grants	Development Charges	Reserves - Levy	Reserves - Water/WW	
<b>Linear Infrastructure</b>									
<b>Construction: Rolling Road Rehab</b>	Operations - Engineering	LRCF / AMP	\$ 750,000	315,351	434,649				CCBF Grant Funding (42%), Capital Expenditure Reserve Fund (58%)
Hartney (Pulv & Pave 2 lifts), Jack Cr (Mill and Pave), Ida (Caruso to Alicia), Ida (Alicia to William)									
<b>Design: Hugh St, St. John's Way, Tierney St, Meehan St</b>	Operations - Engineering	LRCF	\$ 180,000		126,000				Capital Expenditure Reserve Fund (70%), Water Reserve Fund (15%), Wastewater Reserve Fund (15%)
Design: (A) Mill & Pave Meehan (John to Hugh), (B) Full Reconstruction w/ sewer sep Tierney St N from McGonigal to St John's Way, (C) Full reconstruction St John's Way; Hugh St. N. from McGonigal to Saint Johns Way; Full reconstruction, watermain, sewer seperation, sidewalk one side only.									
<b>Construction: Sidewalks - Madawaska Blvd (875m)</b>	Operations - Engineering	LRCF	\$ 1,500,000	750,000	675,000	75,000			HECS Grant (50%), Development Charges (45%), Capital Expenditure Reserve Fund (5%)
Construct multi-use path from Laird St to Decosta St, streetscape trees, replace select streetlights.									
<b>Design: Third Avenue Reconstruction</b>	Operations - Engineering	LRCF	\$ 175,000		87,500				Capital Expenditure Reserve Fund (50%), Water Reserve Fund (25%), Wastewater Reserve Fund (25%)
Design: Third Avenue from Riverview Dr. to McNab St. Full Road Reconstruction - narrow road from 10m to 8.5.m wide, sidewalk on one side only. Replacement of Watermain and Sanitary sewer.									
<b>TOTAL Linear Infrastructure</b>			2,605,000	0	1,065,351	675,000	723,149	141,500	
<b>Construction: Dog Park</b>	Operations / Recreation	LRCF	72,000		72,000				Development Charges (100%)
Dog Park to be constructed at McLean Park as outlined in the Recreation and Parks Master Plan									
<b>Construction: Skateboard Park Revitalization</b>	Operations / Recreation	LRCF	250,000		250,000				Capital Expenditure Reserve Fund (100%)
Construction of new Skateboard Park in new location adjacent to Nick Smith Centre									
<b>Robert Simpson Park Revitalization - Phase I</b>	Operations / Recreation	LRCF	2,520,000		378,000				Capital Expenditure Reserve Fund (85%), Development Charges (15%)
Upper Park: landscaping, pathways, lighting, play structure, swingset, splashpad									
<b>Parks &amp; Trails Signage / Wayfinding</b>	Operations / Recreation	LRCF / WFMP / RPMP	75,000		11,250				Capital Expenditure Reserve Fund (85%), Development Charges (15%)
New park signage in all municipal parks and trails									
<b>Art Dodds Park (Fairview) Shade Sail</b>	Operations / Recreation	LRCF / RPMP	37,000		37,000				Development Charges (100%)
Shade strcuture to support extended use period of amenities at this park (splash pad)									

# 2026 CAPITAL BUDGET

Capital Project	Department	Rationale	2026 TOTAL Project Cost	Revenue Source					Funding Description
				Financing	Grants	Development Charges	Reserves - Levy	Reserves - Water/WW	
<b>Tree Canopy Project</b>	Operations / Environmental	NEW	149,523		81,230		68,293		GCCC Grant Funding / Capital Expenditure Reserve Fund
Project under the Growing Canada's Community Canopies (GCC) Tree Planting Program to enhancing tree canopy and natural vegetation within the Town.									
<b>TOTAL Land Improvements</b>				3,103,523	0	81,230	498,250	2,524,043	0
<b>Facilities</b>									
<b>Town Hall Boiler &amp; Building Automation System (BAS) Replacement</b>	Operations / Buildings	LRCF	35,000				35,000		Capital Expenditure Reserve Fund (100%)
BAS (1980s) - need to update BAS. Design and engineering with tender package									
<b>Town Hall Asbestos Abatement</b>	Operations / Buildings	H&S	100,000				100,000		Capital Expenditure Reserve Fund (100%)
Third floor abatement based on deteriorating condition.									
<b>Design: NSC Reconfiguration / Pool Change Rooms</b>	Operations / Recreation	LRCF	240,000				240,000		Capital Expenditure Reserve Fund (100%)
Pool changerooms, Pool Liner, washrooms, canteen, staff space, Arena A dressing room. Accessibility and optimization.									
<b>PW Garage: Meeting Room, Kitchenette, Washroom</b>	Operations	NEW / Growth (refurbish space)	65,000				65,000		Capital Expenditure Reserve Fund (100%)
Provide clean space for meetings, training, reconfigure office space and establish second washroom									
<b>Design: Fluoride Room Reconfiguration &amp; Renewal</b>	Operations / Environmental	LRCF	75,000				75,000		Water Reserve Fund (100%)
Renewal of corroded assets in harsh environment and improvement to safety and functionality of workspace.									
<b>WPCC Centrifuge Refurbishment</b>	Operations - Environmental	NEW	80,000				80,000		Wastewater Reserve Fund (100%)
Send to Sentrimax facility in GTA. Rental unit for 10-12 weeks.									
<b>WPCC Final Clarifier #2 Weir replacement</b>	Operations - Environmental	NEW	60,000				60,000		Wastewater Reserve Fund (100%)
Contractor to fabricate new weirs and install onsite.									
<b>Water Tower Lights and Inspection Deficiencies</b>	Operations - Environmental	NEW / H&S	100,000				100,000		Water Reserve Fund (100%)
Follow-up work for several items noted by inspection, including aircraft warning beacon, some items are regulatory.									
<b>WPCC Primary Sludge Pumps</b>	Operations - Environmental	LRCF / BCA	50,000				50,000		Wastewater Reserve Fund (100%)
To help address poor performance with all four pumps.									

# 2026 CAPITAL BUDGET

Capital Project	Department	Rationale	2026 TOTAL Project Cost	Revenue Source					Funding Description
				Financing	Grants	Development Charges	Reserves - Levy	Reserves - Water/WW	
<b>WFP PLC Upgrades</b>	Operations - Environmental	NEW / Priority	200,000					200,000	Water Reserve Fund (100%)
Recent PLC component failures generate need for upgrading from obsolete hardware in 2026.									
<b>TOTAL Facilities</b>			1,005,000	0	0	0	440,000	565,000	
<b>Machinery &amp; Equipment</b>									
<b>Replace CCTV Cameras</b>	Client Services - IT	LRCF	70,000				70,000		Capital Expenditure Reserve Fund (100%)
Lifecycle replacement of aged CCTV facility camera systems.									
<b>Water Rescue Equipment &amp; PPE replacement.</b>	Fire	Lifecycle	26,000				26,000		Capital Expenditure Reserve Fund (100%)
Replace 6 sets of four-season dry suit, purchase reach pole									
<b>Fire Department - Communication Radio Repeater</b>	Fire	NEW	17,500				17,500		Capital Expenditure Reserve Fund (100%)
Current system is no longer supported. Lifecycle replacement.									
<b>Council Laptop Replacement / Upgrades</b>	Client Services - IT	LRCF	17,000				17,000		Capital Expenditure Reserve Fund (100%)
Lifecycle replacement of Council laptops.									
<b>Desktop / PC Upgrades / Replacements</b>	Client Services - IT	LRCF	45,000				45,000		Capital Expenditure Reserve Fund (100%)
Lifecycle replacement of hardware.									
<b>Trackless Sidewalk Plow (Fleet Expansion)</b>	Operations - Roads & Services	LRCF	200,000			200,000			Development Charges (100%)
Trackless Sidewalk Plow (Fleet Expansion) - Purchase of a third Trackless sidewalk plow due to growth and to provide better redundancy.									
<b>#50 - Tow-Behind Air Compressor (1987)</b>	Operations - Roads & Services	LRCF (2027)	30,000				30,000		Capital Expenditure Reserve Fund (100%)
Replacement of compressor, hoses, chippers due to condition of equipment and exceedence of lifecycle.									
<b>Magnum Tow-Behind Generator w/ Light Stand</b>	Operations / Environmental	LRCF	34,000					34,000	Wastewater Reserve Fund (100%)
Magnum Tow-Behind Generator w/ Light Stand replacement - exceedence of lifecycle.									
<b>TOTAL Machinery &amp; Equipment</b>			439,500	0	0	200,000	205,500	34,000	
<b>Vehicles</b>									
<b>1/2 Ton Truck Crew Cab (Fleet Expansion)</b>	Operations - Roads & Services	LRCF	70,000			17,500	52,500		Development Charge Reserve Fund (25%), Capital Expenditure Reserve Fund (75%)
Add an additional 1/2 Ton Truck Crew Cab to the Roads and Services fleet.									

# 2026 CAPITAL BUDGET

Capital Project	Department	Rationale	2026 TOTAL Project Cost	Revenue Source					Funding Description
				Financing	Grants	Development Charges	Reserves - Levy	Reserves - Water/WW	
<b>Engineering Vehicle (Fleet Expansion)</b>	Operations - Engineering	LRCF	50,000			50,000			Development Charge Reserve Fund (100%)
Add an additional vehicle for engineering fleet. Pilot test for Plug-in Hybrid.									
<b>1/2 Ton Truck Crew Cab (Fleet Expansion)</b>	Recreation	LRCF	70,000			70,000			Development Charge Reserve Fund (100%)
Add an additional 1/2 Ton Truck Crew Cab to the Recreation fleet.									
<b>TOTAL Vehicles</b>			190,000	0	0	137,500	52,500	0	
<b>Studies / Other</b>									
<b>Election</b>	Client Services - Clerks	LRCF	42,000				42,000		Election Reserve (100%)
To fund administration of the 2026 municipal and school board elections.									
<b>Fire Master Plan</b>	Fire Department	LRCF (2028)	75,000			18,750	56,250		Development Charges (25%), Capital Expenditure Reserve Fund (75%)
To set Fire Department priorities and plans for the next 10 years.									
<b>Retail Demand Study</b>	Community Services Branch	NEW	60,000				60,000		Marketing and Economic Development Reserve (100%)
Obtain a study outlining market demand for retail and service business, trends and needs for the Town of Arnprior.									
<b>TOTAL Studies / Other</b>			177,000	0	0	18,750	158,250	0	
<b>TOTAL 2026 CAPITAL</b>			7,520,023		1,146,581	1,529,500	4,103,442	720,500	

## 2026 CAPITAL BUDGET

Capital Project	Department	Rationale	2026 TOTAL Project Cost	Revenue Source					Funding Description
				Financing	Grants	Development Charges	Reserves - Levy	Reserves - Water/WW	
<b>2025 Pre-Approved Projects</b>									
<b>Daniel St Sewer Upsizing / Albert St Reconstruction</b>	Operations / Environmental	LRCF	5,927,288		3,765,650	296,364	932,637	932,638	HEWSF Grant, Development Charges Reserve Fund, Capital Expenditure, Water, Wastewater Reserve Funds
Daniel St (Rock Ln to Burwash St) sanitary sewer upsizing. Albert St (Burwash St to Ewen St) full reconstruction including sanitary sewer upsizing and separation.									
<b>Clearwell Replacement</b>	Operations / Environmental	LRCF	4,100,000		2,654,915		1,445,085	ICIP Green Stream Grant, Water Reserve Fund	
Replacement of WFP Clearwell #1 (1960s)									
<b>Website Updates</b>	Community Services Branch	LRCF	24,500			24,500		Marketing and Econ Development Reserve (100%)	
Migration of the Town website to a new platform due to current platform reaching end of life and removal by provider.									
<b>TOTAL PRE-APPROVED PROJECTS</b>			<b>10,051,788</b>	<b>0</b>	<b>6,420,565</b>	<b>296,364</b>	<b>957,137</b>	<b>2,377,723</b>	
<b>2026 CAPITAL &amp; 2025 PRE-APPROVED</b>			<b>17,571,811</b>	<b>0</b>	<b>7,567,146</b>	<b>1,825,864</b>	<b>5,060,579</b>	<b>3,098,223</b>	

RESERVE & RESERVE FUND IMPACTS			
Reserve & Reserve Fund Contributions	2026 Operating	2026 Other	\$ TOTAL
Election Reserve	8,500		8,500
Marketing & Economic Development Reserve	15,000		15,000
Landfill Reserve Fund	46,950		46,950
Wastewater Reserve Fund	1,298,049		1,298,049
Water Reserve Fund	1,767,140		1,767,140
Capital Expenditure Reserve Fund	4,348,878		4,348,878
Municipal Parking Reserve Fund	15,100		15,100
Cemetery Reserve	31,100		31,100
Development Charges (2025 Projected)		550,000	550,000
Total Reserve & Reserve Funds	7,530,717	550,000	8,080,717
<b>Grants Funds</b>			
Canada Community Building Fund (CCBF)	315,351		315,351
Provincial Gas Tax - Transit	27,713		27,713
HECS Grant		750,000	750,000
GCCC Grant		81,230	81,230
Total Grant Funds	343,064	831,230	1,174,294
<b>Total Contributions to Reserve / Reserve Funds</b>	<b>7,873,781</b>	<b>1,381,230</b>	<b>9,255,011</b>
Reserve & Reserve Fund Expenditures	2026 Operating	2026 Capital	\$ TOTAL
Police Services	108,620		108,620
Election Services		42,000	42,000
Building Services	94,350		94,350
Marketing and Economic Development Reserve		60,000	60,000
Development Charges Reserve Fund	845,826	1,529,500	2,375,326
Wastewater Reserve Fund		294,750	294,750
Water Reserve Fund		445,750	445,750
Capital Expenditure Reserve Fund	75,656	4,001,442	4,077,098
Total Reserve & Reserve Funds	1,124,452	6,373,442	7,497,894
<b>Grants Funds</b>			
Canada Community Building Fund		315,351	315,351
Provincial Gas Tax - Transit	27,713		27,713
HECS Grant		750,000	750,000
GCCC Grant		81,230	81,230
Total Grant Funds	27,713	1,146,581	1,174,294
<b>Total R/RF Expenditures</b>	<b>1,152,165</b>	<b>7,520,023</b>	<b>8,672,188</b>
<b>Total Contribution less Expenditures</b>			<b>582,823</b>

**TOWN OF ARNPRIOR**  
**RESERVES AND RESERVE FUNDS**  
**BUDGET 2026**

	(Unaudited) 2025 Opening Balances	Budget Contributions	Operating Expenses	Capital Expenses	2025 Closing Balances
<b>Reserves</b>					
Working Capital	901,147				901,147
Insurance Stabilization	185,118				185,118
Election Expense	34,167	8,500		-42,000	667
Levy Stabilization	450,000				450,000
Winter Control	1,005,480				1,005,480
Waste Management & Collection	165,028				165,028
Police	108,622		-108,620		2
Marketing & Economic Development	116,890	15,000		-60,000	71,890
<b>Total Reserves</b>	<b>2,966,451</b>	<b>23,500</b>	<b>-108,620</b>	<b>-102,000</b>	<b>2,779,331</b>
<b>Reserve Funds</b>					
Capital Expenditure Reserve Fund	6,396,768	4,348,878	-75,656	-4,001,442	6,668,548
Landfill Reserve Fund	2,415,429	46,950			2,462,379
JA Gaumond Animal Control	45,537				45,537
Water Reserve Fund	-1,257,276	1,767,140		-445,750	64,114
Wastewater Reserve Fund	441,859	1,298,049		-294,750	1,445,158
Cemetery	86,682	31,100			117,782
Municipal Parking Lot	-93,918	15,100			-78,818
Museum Reserve Fund	108,796				108,796
<b>Total Reserve Funds</b>	<b>8,143,878</b>	<b>7,507,217</b>	<b>-75,656</b>	<b>-4,741,942</b>	<b>10,833,497</b>
<b>Obligatory Reserves</b>					
Building Services	822,869		-94,350		728,519
Development Charges	2,836,951	550,000	-845,826	-1,529,500	1,011,625
Parkland Development	431,108				431,108
Gas Tax Reserve Fund	17,128	315,351		-315,351	17,128
Provincial Gas Tax - Transit	0	27,713	-27,713		0
Other Grants	0	831,230		-831,230	0
<b>Total Obligatory Reserves / Other</b>	<b>4,108,056</b>	<b>1,724,294</b>	<b>-967,889</b>	<b>-2,676,081</b>	<b>2,188,380</b>
<b>Total Reserve/Reserve Funds</b>	<b>15,218,385</b>	<b>9,255,011</b>	<b>-1,152,165</b>	<b>-7,520,023</b>	<b>15,801,208</b>

Notes: (1) DC Revenue estimate based on past performance and projected future growth.

(2) Reserve / Reserve fund balances do not include estimated capital funds returned to source and year-end surplus / deficit.

	Opening Balance	Contributions	Operating Expenses	Capital Expenses	Closing Balance
<b>Reserves</b>	\$ 2,966,451	\$ 23,500	\$ (108,620)	\$ (102,000)	\$ 2,779,331
<b>Reserve Funds</b>	\$ 8,143,878	\$ 7,507,217	\$ (75,656)	\$ (4,741,942)	\$ 10,833,497
<b>Obligatory Reserves / Grants</b>	\$ 4,108,056	\$ 1,724,294	\$ (967,889)	\$ (2,676,081)	\$ 2,188,380
<b>Total</b>	<b>\$ 15,218,385</b>	<b>\$ 9,255,011</b>	<b>\$ (1,152,165)</b>	<b>\$ (7,520,023)</b>	<b>\$ 15,801,208</b>
Net Impact of \$582,823 increase					

**TOWN OF ARNPRIOR - SCHEDULE OF DEBT PAYMENTS BY YEAR**

As at December 31, 2025

	By-Law	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	<b>TOTAL</b>	
<b>DEVELOPMENT CHARGE</b>													
OILC LOAN - Quint (DC) 2018-2028	PRINCIPAL	6887-18	69,258	71,521	73,857							214,635	
	INTEREST		6,398	4,136	1,800							12,333	
			75,656	75,656	75,656							226,968	
<b>TOTAL DEVELOPMENT CHARGE</b>			<b>75,656</b>	<b>75,656</b>	<b>75,656</b>	0	0	0	0	0	0	<b>226,968</b>	
OILC LOAN - Quint (Fire) 2018-2028	PRINCIPAL	6887-18	69,258	71,521	73,857							214,635	
	INTEREST		6,398	4,136	1,800							12,333	
			75,656	75,656	75,656							226,968	
NSC ARENA REVITALIZATION 2025-2034	PRINCIPAL	#309-25	255,319	264,505	274,022	283,882	294,096	304,677	315,640	326,996	338,762	321,228	2,979,128
	INTEREST		101,345	92,159	82,642	72,782	62,568	51,987	41,024	29,668	17,902	5,714	557,791
			356,664	356,664	356,664	356,664	356,664	356,664	356,664	356,664	356,664	326,942	3,536,919
<b>TOTAL LEVY</b>			<b>432,320</b>	<b>432,320</b>	<b>432,320</b>	<b>356,664</b>	<b>356,664</b>	<b>356,664</b>	<b>356,664</b>	<b>356,664</b>	<b>356,664</b>	<b>326,942</b>	<b>3,763,887</b>
<b>WASTEWATER</b>													
INFRASTRUCTURE ONT LOAN 2011 PLANT EXPANSION*	PRINCIPAL	5982-11	455,921	475,131	495,151	516,014	537,756	560,414				3,040,386	
	INTEREST		122,080	102,870	82,851	61,988	40,245	17,587				427,621	
			578,001	578,001	578,001	578,001	578,001	578,001				3,468,007	
OSIFA LOAN 2006-2026	PRINCIPAL	5420-06	28,647									28,647	
	INTEREST		708									708	
			29,355									29,355	
<b>TOTAL WASTEWATER</b>			<b>607,356</b>	<b>578,001</b>	<b>578,001</b>	<b>578,001</b>	<b>578,001</b>	<b>578,001</b>	0	0	0	<b>3,497,362</b>	
<b>WATER WORKS</b>													
INFRASTRUCTURE ONT LOAN 2011 PLANT EXPANSION*	PRINCIPAL	5982-11	473,061	492,994	513,766	535,413	557,972	581,482				3,154,688	
	INTEREST		126,670	106,737	85,965	64,318	41,758	18,248				443,697	
			599,731	599,731	599,731	599,731	599,731	599,731				3,598,386	
OSIFA LOAN 2006-2026	PRINCIPAL	5420-06	122,127									122,127	
	INTEREST		3,017									3,017	
			125,144									125,144	
<b>TOTAL WATER WORKS</b>			<b>724,874</b>	<b>599,731</b>	<b>599,731</b>	<b>599,731</b>	<b>599,731</b>	<b>599,731</b>	0	0	0	<b>3,723,529</b>	
<b>TOTAL DEBT PAYMENTS</b>			<b>1,840,207</b>	<b>1,685,708</b>	<b>1,685,708</b>	<b>1,534,396</b>	<b>1,534,396</b>	<b>1,534,396</b>	<b>356,664</b>	<b>356,664</b>	<b>356,664</b>	<b>326,942</b>	<b>11,211,746</b>

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
<b>LINEAR INFRASTRUCTURE</b>											
Construction	Rolling Road Rehabilitation Program (incl. Preventative Maintenance & Sidewalks)	AMP	500,000		500,000	1,000,000	500,000	2,500,000	2,500,000	4,500,000	9,500,000
Construction	Road Reconstruction: (A) Mill & Pave Meehan (John to Hugh), (B) Full Recon w/ sewer sep Tierney St N from McGonigal to St John's Way, (C) Full Recon St John's Way; Hugh St. N. from McGonigal to Saint Johns Way; Full Recon, WM, sewer sep, sidewalk one side only.	AMP		2,100,000				2,100,000	0	0	2,100,000
Construction	First Avenue Road Reconstruction - Bridge St. to End	AMP			125,000	1,750,000		1,875,000	0	0	1,875,000
Construction	Atkinson St Culvert - Atkinson Full Reconstruction w/ sewer separation	SWMP		150,000	3,093,800			3,243,800	0	0	3,243,800
Construction	Third Avenue from Riverview Dr. to McNab St. Full Road Reconstruction - narrow road from 10m to 8.5m wide, sidewalk on one side only. <b>Replacement of Watermain and Sanitary sewer.</b>	AMP	2,500,000					2,500,000	0	0	2,500,000
Waterworks	Victoria (John to Elgin) - Full reconstruction and Upsize Watermain 300mm	W/WWMP & DC	3,000,000	3,000,000				6,000,000	0	0	6,000,000
Construction	Tentative Cost Sharing - Mackie Subdivision Charlotte, Norma, Ida (Elgin to Dead Ends)		200,000					200,000	0	0	200,000
Construction	McLachlin St S Full Reconstruction - Caruso to Elgin & Sullivan Crescent Full Reconstruction	AMP						0	3,570,000	0	3,570,000
Waterworks	River Crossing Phase II - WM replacement to Decosta	AMP				100,000	1,500,000	1,600,000	0	0	1,600,000
Construction	Full Reconstruction w/ sewer separation Claude St, Elgin St E, McGonigal St E	AMP			225,000		3,850,000	4,075,000	0	0	4,075,000
Construction	Madawaska Blvd (Bridge to Decosta), WM replacement, streetlights, pathways	AMP		125,000	2,800,000			2,925,000	0	0	2,925,000
Construction	Baskin Drive West (800m) Urbanization - Daniel St South to future Bert Tourangeau	DC			150,000	2,500,000		2,650,000	0	0	2,650,000
Construction	Staye Court - Urbanization	DC						0	2,650,000	0	2,650,000
Construction	Full Reconstruction w/ sewer separation Rock Lane East & Russell St N	AMP						0	3,500,000	0	3,500,000
Waterworks	Caruso (Division to Ida) Watermain Loop, Norma (Alicia to Caruso), Charlotte (Alicia to Caruso)	W/WWMP & DC					150,000	150,000	3,100,000	0	3,250,000
Construction	Full Reconstruction w/ Sewer Separation - James Street	AMP						0	2,125,000	0	2,125,000
Construction	Full Reconstruction Mulvihill Crescent	AMP		100,000	736,000			836,000	0	0	836,000
Construction	Full Reconstruction William St W from Edward to Daniel St	AMP					100,000	100,000	2,420,000	0	2,520,000
Construction	Full Reconstruction McCartney	AMP						0	1,800,000	0	1,800,000
Construction	Full reconstruction - Charlotte ( <b>William to Alicia</b> ), Norma ( <b>William to Alicia</b> ) and Vancourtland (William to Caruso)	AMP						0	3,125,000	0	3,125,000
Construction	RR Rehab: Tierney from William to Mary Street - Strip and Pave w/ road base (245m)	AMP						0	500,000	0	500,000
Construction	Full Reconstruction McNab St from Madawaska to Seventh	AMP						0	4,150,000	0	4,150,000
Construction	Edey Street Full Reconstruction ( <b>Allan to Daniel</b> )	AMP						0	0	1,650,000	1,650,000
Construction	Full Reconstruction Decosta Street ( <b>930m</b> )	AMP						0	0	4,650,000	4,650,000

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
Construction	Full Reconstruction Fourth Avenue (540m)	AMP						0	0	2,825,000	2,825,000
Construction	McLean Ave and Chats Cr - Watermain and Road Grade Raise (Flooding mitigation)						100,000	100,000	1,400,000	0	1,500,000
Construction	Full Reconstruction Daniel St N from William to Madawaska	AMP						0	0	2,560,000	2,560,000
Construction	Full Reconstruction Elizabeth St w/ Watermain Upgrade & Isabella St w/ Sewer Sep	AMP						0	0	1,248,000	1,248,000
Construction	Full Reconstruction Charles Street from Daniel to Fairview	AMP						0	0	2,082,500	2,082,500
Construction	Gary Cr Full Recon. /Sew/Sep - Edey St. to Second Bend	AMP						0	0	850,000	850,000
Construction	Elgin Street West Sanitary Sewer - McLachlin St to Madawaska Street	AMP						0	2,357,000	0	2,357,000
Construction	Madawaska Street (Elgin to Daniel) Full Reconstruction (new ss, new wm, streetscaping/landscaping, lighting) (450m)	AMP						0	270,000	3,030,000	3,300,000
Construction	Full Reconstruction: Arthur Street from Daniel to John Findlay	AMP						0	0	2,320,000	2,320,000
Construction	Full Reconstruction Church, Lake, Ottawa, Burwash (John to Albert)	AMP						0	0	1,620,000	1,620,000
Construction	Full Reconstruction Dan St, Kinsmen Cresc, McLachlin (Elgin to Dan)	AMP						0	0	2,296,000	2,296,000
Construction	Full Reconstruction Edward St S (Edey to Allan 500m) & Wilfred Cresc. (350m), Laurentian Place (65m)	AMP						0	0	4,750,000	4,750,000
Construction	Full Reconstruction Riverview (Fourth to McLean)	AMP						0	0	2,000,000	2,000,000
Construction	Full Reconstruction w/ Sewer Sep Edward Street from Edey to Elgin Street	AMP						0	2,984,000	0	2,984,000
Construction	Full Reconstruction Riverview Drive from Fourth Avenue to Second Avenue Sanitary Upsizing	WWMP					1,000,000	1,000,000	0	0	1,000,000
Construction	Full Reconstruction John St from McGonigal to Edey	AMP						0	0	1,920,000	1,920,000
Construction	Sewage Forcemain Twinning from Pump Station #3 to WPCC	W/WWMP						0	3,250,000	0	3,250,000
Construction	Rivercrossing Watermain Twinning (Havey to Thomas to McGonigal across river)	W/WWMP						0	250,000	4,000,000	4,250,000
Construction	Full Reconstruction: Allan Drive (Edey to Edward 217m)	AMP						0	0	1,085,000	1,085,000
<b>TOTAL Linear Infrastructure</b>			<b>6,200,000</b>	<b>5,375,000</b>	<b>6,993,800</b>	<b>6,086,000</b>	<b>7,200,000</b>	<b>31,854,800</b>	<b>39,951,000</b>	<b>43,386,500</b>	<b>115,192,300</b>

### LAND IMPROVEMENTS

Cemetery	Malloch Road - Columbaria - Remaining Phases						0	125,000	100,000	225,000	
Parking Lot	Refurbish Parking Lot - 74 John St North						0	300,000	0	300,000	
Parks	Provision for Parkland - Marshall Bay Meadows - Phase II Construction		75,000	400,000			475,000	0	100,000	575,000	
Parks	Bike Repair Stations (Algonquin Trail & Library)	AMP					0	15,000	0	15,000	
Parks	Atkinson Park Revitalization - Playground, Shade and Sports Courts	Lifecycle					25,000	25,000	300,000	0	325,000
Parks	Caruso - Play Structure Replacement	Lifecycle		15,000			0	0	120,000	120,000	
Parks	Caruso - Swingset Replacement (2)	Lifecycle					15,000	0	15,000	30,000	

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
Parks	McLean - Play Structure & Swingset (1999) Replacement	AMP		150,000				150,000	0	0	150,000
Parks	McLean Park & Beach Revitalization - Concept / Design / Construction	WFMP/RMP	85,000	225,000		3,050,000		3,360,000	0	0	3,360,000
Parks	McLean - Equipment Storage Container (Sea Can)	DC	10,000					10,000	0	0	10,000
Parks	M. Sullivan - Play Structure & Sports Court Replacement	AMP						0	142,000	0	142,000
Parks	Veteran Park - Play Structure (2009) Replacement	Lifecycle				120,000		120,000	0	120,000	240,000
Parks	Robert Simpson Park Revitalization - Phase 1B (Upper Park)	WFMP	1,085,000					1,085,000	0	0	1,085,000
Parks	Robert Simpson Park Revitalization - Phase 2 (Lower Park) - Park Shoreline Modifications							0	6,000,000	0	6,000,000
Parks	Waterfront - Weir Lighting & Treatment Plant Upgrades	WFMP						0	0	1,000,000	1,000,000
Parks	Waterfront - Madawaska Gateway / Westside Lookout Plaza	WFMP		20,500	205,000			225,500	0	0	225,500
Parks	Waterfront - Hydro Park includes Amphitheatre	WFMP		75,000	370,000			445,000	0	0	445,000
Parks	Waterfront - Bell Park	WFMP				170,000		170,000	1,525,000	0	1,695,000
Parks	NSC Exterior Active Living Public Space (Tree Planting, Tennis/Pickleball, Fitness Equipment, Tank Hill Development)	RMP						0	620,000	0	620,000
Parks	Legion Park Shade Sail	RMP	37,000					37,000	0	0	37,000
Parks	Provision for Turf Field and Seasonal Sports Dome	RMP						0	0	2,100,000	2,100,000
Parks	Provision for Parkland in Future Developments	AMP						0	100,000	200,000	300,000
Marina	Boat Slip Improvements and Boat Launch	WFMP				495,000	745,000	1,240,000	0	0	1,240,000
Environmental	SWP#1 - Campbellbrooke - Pond #1 (2009)				50,000			50,000	0	0	50,000
Environmental	SWP#2 - Campbellbrooke - Pond #2 (2009)				50,000			50,000	0	0	50,000
Environmental	SWP#3 - Campbellbrooke - Pond #3 (2009)				50,000			50,000	0	0	50,000
Environmental	SWP#4 - Campbellbrooke - Pond #4 (2024)							0	0	50,000	50,000
Environmental	SWP#5 - Village Creek - North Pond forebay (wet pond) (2016)							0	150,000	0	150,000
Environmental	SWP #6 - Village Creek - South Pond forebay (wet pond) (2016)							0	150,000	0	150,000
Environmental	SWP#7 - Callahan - (dry pond) chamber/forebay (2015)							0	75,000	0	75,000
Environmental	SWP#8 - Jed Creek - dry pond (2006)		75,000					75,000	0	0	75,000
Environmental	SWP#9 - Fairbrooke Storm Pond (1990) incl culvert for access road		200,000					200,000	0	0	200,000
Environmental	SWP#10 - Marshall's Bay Storm Pond (2024)							0	0	150,000	150,000
<b>TOTAL Land Improvements</b>			<b>1,567,000</b>	<b>885,500</b>	<b>725,000</b>	<b>3,835,000</b>	<b>770,000</b>	<b>7,782,500</b>	<b>9,502,000</b>	<b>3,955,000</b>	<b>21,239,500</b>
<b>FACILITIES</b>											
DA Gillies	DA Gillies Elevator	AODA						0	2,342,500	0	2,342,500
DA Gillies	DA Gillies - Turret Roof (Metal) Unknown Age	BCA/FLSS		75,000				75,000	0	0	75,000
DA Gillies	DA Gillies - Metal Roof (1994) - Fasteners, Sealant & Paint	BCA/FLSS		25,000				25,000	0	0	25,000
DA Gillies	DA Gillies - Steel Roof (1994)	AMP						0	130,000	0	130,000
DA Gillies	DA Gillies - Flat Roof (ModBit) 2009	BCA/FLSS		20,000				20,000	0	0	20,000
DA Gillies	DA Gillies - Fire Alarm System	BCA/FLSS	175,000					175,000	0	0	175,000

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
DA Gillies	DA Gillies - Replacement of Deteriorated Wood Fascia, Soffit & Decorative Corbels	BCA/FLSS		15,000	60,000			75,000	0	0	75,000
DA Gillies	DA Gillies - Windows & Doors - Full Sealant Replacement & Painting	BCA/FLSS		15,000	68,400			83,400	0	0	83,400
DA Gillies	DA Gillies - Boiler (2011)	BCA/FLSS					60,000	60,000	0	0	60,000
DA Gillies	DA Gillies - Stone Wall Repairs (South/East side)	BCA/FLSS				40,000		40,000	0	0	40,000
DA Gillies	DA Gillies - Exterior Walls - Masonry Repairs, Wall Cleaning with Nebulous Spray	BCA/FLSS						0	374,700	820,500	1,195,200
DA Gillies	DA Gillies/Library - Parking Lot	BCA/FLSS				90,000		90,000	0	0	90,000
DA Gillies	Clock Mechanism (1988) + reinstatement of original clock faces	AMP		30,000				30,000	0	0	30,000
Town Hall	Town Hall Boiler (1991) & BAS Upgrade	AMP	100,000					100,000	0	0	100,000
Town Hall	New Town Hall (design / construct)	AMP				200,000		200,000	5,464,800	0	5,664,800
Town Hall	Structural Assessment & Brick Repair Design	H&S	40,000	200,000				240,000	0	0	240,000
OPP / Fire Bldg	Firehall Roof (1997)	AMP						0	0	200,000	200,000
OPP / Fire Bldg	Exhaust System	MOL				230,000		230,000	0	0	230,000
OPP / Fire Bldg	Firehall RTU #2 (2016)	AMP						0	0	15,000	15,000
OPP / Fire Bldg	Firehall RTU #3 (2014)	AMP						0	0	15,000	15,000
OPP / Fire Bldg	Garage Upgrades - Heaters x 4, Hose Tower Heater, Door Openers	AMP	43,000					43,000	0	0	43,000
OPP / Fire Bldg	OPP/Fire Parking Lot - Paving	AMP		175,000				175,000	0	0	175,000
Library Building	Library - AC Unit #1A (2018) & 1B (2018)	AMP						0	0	30,000	30,000
Library Building	Library - AC Unit #2A (2014) & 2B (2015)	AMP						0	0	30,000	30,000
Library Building	Library - AC Unit 3B (2018) & Archives Unit (2018)	AMP						0	0	30,000	30,000
Library Building	Library - AC Unit 2010 Expansion (2010)	AMP						0	15,000	0	15,000
Library Building	Library - AC Unit 2023 Expansion (2023)	AMP						0	0	15,000	15,000
Library Building	Library - Furnace #1A (2018) & #1B (2018)	AMP						0	0	30,000	30,000
Library Building	Library - Furnace #2A (2012)	AMP						0	0	15,000	15,000
Library Building	Library - Furnace #2B (2018) & 3B (2018)	AMP						0	0	30,000	30,000
Library Building	Library - Furnace Archives (2010)	AMP						0	15,000	0	15,000
Library Building	Library - Furnace Expansion (2010)	AMP						0	15,000	0	15,000
Library Building	Library - Flat Roof (2006)	AMP	70,000					70,000	0	0	70,000
Library Building	Library - Gable Roof (2018)	AMP						0	0	115,000	115,000
Library Building	Window Replacements	AMP						0	20,000	0	20,000
PW Garage	Phase 2 Roof (2017)	AMP						0	0	55,000	55,000
PW Garage	Phase 3 Roof (2008)	AMP		40,000				40,000	0	0	40,000
Roads & Services	Snow Disposal Facility	DC					1,280,000	1,280,000	0	0	1,280,000
Roads & Services	Garage & Salt Shed Dome Expansion	DC					100,000	100,000	1,245,000	0	1,345,000
NSC - Building	Roof Replacement (Section 1.1, 8.9, 9.0)	RMP						0	0	480,000	480,000
NSC - Building	Roof Replacement (Section 1.0)	CA	487,000					487,000	0	0	487,000
NSC - Building	Roof Replacement (Section 2.0, 10.0)	CA						0	0	110,000	110,000
NSC - Building	Roof Replacement (Section 3.0, 4.0, 5.0)	CA						0	0	425,000	425,000
NSC - Building	Roof Replacement (Section 6.0, 7.0)	CA			125,000			125,000	0	0	125,000
NSC - Building	HVAC - RTU #1 - Section 3.0 (2024)	Lifecycle						0	0	45,000	45,000
NSC - Building	HVAC - RTU #2 - Section 5.0 (2019)	Lifecycle						0	0	45,000	45,000
NSC - Building	HVAC - RTU #3 - Section 5.0 (2022)	Lifecycle						0	0	45,000	45,000
NSC - Building	HVAC - RTU #4 - Section 5.0 (2003)	Lifecycle	50,000					50,000	0	0	50,000
NSC - Building	HVAC - RTU #5 - Section 9.0 (2011)	Lifecycle						0	45,000	0	45,000
NSC - Building	HVAC - RTU #6 - Section 7.0 (2009)	Lifecycle						0	45,000	0	45,000
NSC - Building	HVAC - RTU #7 - Section 7.0 (2010)	Lifecycle						0	45,000	0	45,000
NSC - Building	NSC Structural Repairs	CA	35,000					35,000	0	0	35,000

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
NSC - Building	Air Curtains w/ heat component (Exterior Main, Community Hall, Rink A) (2012)	BCA			30,000			30,000	0	0	30,000
NSC - Building	Emergency Generator (incl. Distribution Improvements)	BCA		150,000				150,000	0	0	150,000
NSC - Building	Repair Wall Systems - Concrete, parging, painting, caulking, flashing, etc.	BCA			275,000			275,000	0	0	275,000
NSC - Building	Exterior Insulated Panels (EIFs)	BCA				126,000		126,000	0	0	126,000
NSC - Building	Fire Alarm Control System	BCA						0	80,000	0	80,000
NSC - Building	Reverse Osmosis Water System	AMP						0	17,000	0	17,000
NSC - Building	Roof Safety Railing Systems (2020)	AMP						0	0	70,000	70,000
NSC - Building	Replace Public Information Display	RMP		25,000				25,000	0	0	25,000
NSC - Building	Camera/Security Review & Implementation				195,000			195,000	0	0	195,000
NSC - Building	NSC Siding Replacements		50,000					50,000	0	0	50,000
Community Hall	Flooring	AMP		40,000				40,000	0	0	40,000
Community Hall	Kitchen Hood Suppression System	BCA						0	20,000	0	20,000
Community Hall	Room Divider	Lifecycle						0	0	15,000	15,000
Pool	Pool Dectron Unit (2024)	Lifecycle						0	0	300,000	300,000
Pool / Arena / Public & Staff Space	NSC Renewal & Reconfig: (A) Pool: Resurfacing & Liner, Pool Decking (2011), Scrape, Rehab & Repaint Pool Trusses (1977), Pool Family Change Room & Renos, (B) Arena Change Rooms - Washroom AODA (C) Reconfiguration of Public & Staff Space, Rehab/Redesign Public Washrooms for Accessibility	Lifecycle		3,075,000				3,075,000	0	0	3,075,000
Pool	Pool Sand Filters (1996)	Lifecycle		50,000				50,000	0	0	50,000
Pool	Pool Boiler (2022)	BCA						0	0	25,000	25,000
Arena	Arena Chiller (2016)	Lifecycle						0	0	141,000	141,000
Arena	Arena A Desiccants - 2 x (2012), 1 x (2022)	RMP						0	90,000	45,000	135,000
Arena	Arena B Desiccants - 3 x (2022)	Lifecycle						0	0	135,000	135,000
Arena	Condenser and circulation pumps	BCA			30,000			30,000	0	0	30,000
Arena	NSC Warm Glycol Heat Exchanger (2010)	Lifecycle						0	35,000	0	35,000
Arena	Replace Water Heaters	BCA						0	30,000	0	30,000
<b>TOTAL Facilities</b>			<b>1,050,000</b>	<b>3,935,000</b>	<b>628,400</b>	<b>841,000</b>	<b>1,440,000</b>	<b>7,894,400</b>	<b>10,029,000</b>	<b>3,281,500</b>	<b>21,204,900</b>
<b>FACILITIES - Environmental</b>											
WFP	Roof Replacement (Phase 1) (2022)	Lifecycle						0	0	125,000	125,000
WFP	Roof Replacement (Phase 2) (2010)	Lifecycle					93,000	93,000	0	0	93,000
WFP	WFP Lower Roof	Lifecycle						0	115,000	0	115,000
WFP	Building and Process Structure (Filter Media)	AMP						0	0	1,500,000	1,500,000
WFP	WFP Upgrade - Treatment Capacity	W/WW MP						0	2,835,000	0	2,835,000
WFP	WFP Upgrade - Clearwell Expansion	W/WW MP						0	3,780,000	0	3,780,000
WFP	WFP Upgrade - High Lift Pump Upgrade	W/WW MP						0	1,247,000	0	1,247,000
WFP	Fluoride Room Reconfiguration & Renewal	BCA	230,000					230,000	0	0	230,000
WFP	Sodium Bisulphite Room Repairs	BCA	100,000					100,000	0	0	100,000
WFP	Alum Storage Tank Replacement	BCA						0	50,000	0	50,000
WFP	Raw Water Pumping Station Refurbishment (incl. roof replacement)	BCA					435,000	435,000	0	0	435,000
WFP	Separated Water Valve Replacement	BCA	80,000					80,000	0	0	80,000
WFP	Backwash Equipment Replacement	BCA		940,000				940,000	0	0	940,000
WFP	Actiflo #1 Rebuild (Mixers, components, valves etc.)	BCA			130,000			130,000	0	0	130,000
WFP	Actiflo #2 Rebuild (Mixers, components, valves etc.)	BCA						0	130,000	0	130,000

### Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
	Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total
WFP	High Lift Pump #1 Replacement	BCA			480,000			480,000	0	0	480,000
WFP	High Lift Pump #2 Replacement	BCA						0	400,000	0	400,000
WFP	High Lift Pump #3 Replacement	BCA	400,000					400,000	0	0	400,000
WFP	Low Lift Pumping Station	BCA			210,000			210,000	0	0	210,000
WFP	Filter Appurtenance Rebuild (Valves, Gates, Air Scour Blower)	BCA					1,250,000	1,250,000	0	0	1,250,000
WFP	WFP Chemical Systems	BCA					130,000	130,000	0	0	130,000
WFP	Distribution Watermain Twinning (at WFP)	BCA	25,000	250,000				275,000	0	0	275,000
WPCC	Filter Media Replacement - Odour Control	BCA						0	80,000	0	80,000
WPCC	Dewatering Room & Garage Roof	Lifecycle					39,000	39,000	0	0	39,000
WPCC	Digester Facility Roofs (2010)	Lifecycle					440,000	440,000	0	0	440,000
WPCC	Chemical Building Roof (2012)	Lifecycle					0	44,000	0	0	44,000
WPCC	Filter Building Expansion Roof (2010)	Lifecycle					22,000	22,000	0	0	22,000
WPCC	Centrifuge (Replace & Rebuild old unit-redundancy)	BCA			1,200,000			1,200,000	500,000	200,000	1,900,000
WPCC	Process Equipment - Digester Cleanout	AMP	750,000					750,000	0	360,000	1,110,000
WPCC	Process Equipment (Incl. Centrifuge, Digester Gas Flare, Mechanical Screen)	AMP					0	0	900,000	0	900,000
WPCC	Building Services (Generator)	AMP				200,000		200,000	0	0	200,000
WPCC	Primary Clarifier Collector Spares	BCA	180,000					180,000	0	0	180,000
WPCC	Secondary Clarifier Collector Spares	BCA	180,000					180,000	0	0	180,000
WPCC	Primary Sedimentation	BCA	100,000					100,000	0	0	100,000
WPCC	Chemical Building Refurbishment	BCA					0	1,840,000	0	0	1,840,000
WPCC	Grit Classifier and Conveyor Replacement	BCA					360,000	360,000	0	0	360,000
WPCC	Secondary Clarifier Weir and Gate Replacements	BCA	360,000					360,000	0	0	360,000
WPCC	2028 PLC Replacements	BCA			410,000			410,000	0	0	410,000
WPCC	Mechanical Screen #1 Replacement	BCA		360,000				360,000	0	0	360,000
WPCC	Grit Screw #1 Replacement	BCA				240,000		240,000	0	0	240,000
WPCC	Grit Screw #2 Replacement	BCA					240,000	240,000	0	0	240,000
WPCC	Odour Control	BCA					0	520,000	0	0	520,000
WPCC	Building Mechanical	BCA					110,000	110,000	0	0	110,000
WPCC	Roof Replacements for Headworks Building and Pump Room #2	BCA					150,000	150,000	0	0	150,000
WPCC	Aeration Diffuser Replacement	BCA					0	1,300,000	0	0	1,300,000
WPCC	Sludge Handling	BCA					0	770,000	0	0	770,000
WPCC	Control Building Air Handling Unit	BCA					0	200,000	0	0	200,000
WPCC	Mechanical Screen #2 Replacement	BCA					0	360,000	0	0	360,000
Water Tower	Repair and repaint of tower	AMP					0	0	300,000	0	300,000
Water Tower	Process Electrical	AMP					0	25,000	0	0	25,000
Water Tower	Process Instrumental	AMP				13,000	13,000	0	0	0	13,000
Water Tower	Building Services	AMP				13,000	13,000	0	0	0	13,000
Water Tower	Building and Process Structure (Interior Coating)	AMP					0	300,000	0	0	300,000
Water Tower	Building and Process Structure (Exterior Coating)	AMP					0	200,000	0	0	200,000
Water Tower	Robotic Cleaning of Water Tower	AMP					50,000	50,000	0	0	50,000
PS#1	Process Equipment	AMP					12,000	12,000	0	0	12,000
PS#1	Process Instrumental	AMP					35,000	35,000	0	0	35,000
PS#1	Building and Architectural	AMP					42,000	42,000	0	0	42,000
PS#1	Building Services	AMP					65,000	65,000	0	0	65,000
PS#2	Process Equipment (Generator)	AMP					0	120,000	0	0	120,000
PS#2	Process Instrumental	AMP					0	40,000	0	0	40,000
PS#2	Building Architectural	AMP					0	50,000	0	0	50,000

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
PS#2	Building Services	AMP						0	80,000	0	80,000
PS#3	Process Equipment (Incl. Generator)	AMP						0	373,000	0	373,000
PS#3	Process Instrumental	AMP						0	108,000	0	108,000
PS#3	Building Architectural	AMP						0	140,000	0	140,000
PS#3	Building Services	AMP						0	218,000	0	218,000
PS#4	Process Piping	AMP						0	0	25,000	25,000
PS#4	Process Equipment	AMP						0	75,000	0	75,000
PS#4	Process Instrumental	AMP						0	22,000	0	22,000
PS#4	Building Architectural	AMP						0	28,000	0	28,000
PS#4	Building Services	AMP						0	44,000	0	44,000
PS#5	Process Equipment (Incl. Generator)	AMP						0	25,000	0	25,000
PS#5	Process Instrumental	AMP						0	25,000	0	25,000
PS#5	Building Architectural	AMP						0	25,000	0	25,000
PS#5	Building Services	AMP						0	25,000	0	25,000
PS#6	Process Equipment (Incl. Generator)	AMP						0	0	25,000	25,000
PS#6	Process Instrumental	AMP						0	0	25,000	25,000
PS#6	Building Architectural	AMP						0	0	25,000	25,000
PS#6	Building Services	AMP						0	0	25,000	25,000
<b>TOTAL FACILITIES - Environmental</b>			<b>2,405,000</b>	<b>1,550,000</b>	<b>2,430,000</b>	<b>440,000</b>	<b>3,499,000</b>	<b>10,324,000</b>	<b>16,094,000</b>	<b>3,510,000</b>	<b>29,928,000</b>
<b>MACHINERY &amp; EQUIPMENT</b>											
Client Services	Corporate Security - CCTV Cameras	Lifecycle						0	65,000	130,000	195,000
Client Services	Council Laptop Replacement / Upgrades	Lifecycle				15,000		15,000	15,000	30,000	60,000
Client Services	Server Upgrades / Replacement	Lifecycle			60,000			60,000	65,000	145,000	270,000
Client Services	Desktop / PC Upgrades / Replacements	Lifecycle	45,000				45,000	90,000	90,000	135,000	315,000
Client Services	Telephone Upgrades	AMP						0	50,000	50,000	100,000
Client Services	Network Infrastructure (Firewall, Switches, WAP)	AMP			70,000			70,000	70,000	70,000	210,000
Community Services	Website Updates	Admin						0	40,000	40,000	80,000
Community Services	Downtown Banners	Lifecycle			35,000			35,000	35,000	70,000	140,000
Community Services	Downtown Christmas Décor (Streetlights)	Lifecycle						0	40,000	40,000	80,000
Fire Department	Personal Protective Equipment Replacement	Lifecycle				44,000	44,000	20,000	30,000	94,000	
Fire Department	Jaws of Life (Cutter, Spreader, Telescopic Ram)	Lifecycle						0	60,000	0	60,000
Fire Department	Water & Ice Rescue Equipment	AMP			10,000			10,000	0	0	10,000
Fire Department	Watercraft 9857 Boat Rescue (2002)	AMP						0	75,500	0	75,500
Fire Department	Watercraft 9858 Seadoo Rescue (2004)	AMP			25,000			25,000	0	0	25,000
Fire Department	SCBA Assemblies	AMP				315,000		315,000	0	0	315,000
Roads & Services	#17-21 John Deere Loader (2021)	AMP						0	110,000	110,000	220,000
Roads & Services	#74 John Deere 524L Loader (2020)	AMP					258,000	258,000	0	258,000	516,000
Roads & Services	Hyundai 940XT Four Wheeled Loader (2022)	AMP						0	287,000	287,000	574,000
Roads & Services	#31-24 Kubota F2690 (2024) - cemetery	AMP						0	35,000	35,000	70,000
Roads & Services	#32 Kubota F2690 (2021)	AMP				30,000	30,000	0	30,000	0	60,000
Roads & Services	Skid Steer Loader w Flail (2023)	AMP						0	117,000	117,000	234,000
Roads & Services	#30-25 CASE 580SNWT Backhoe (2025)	AMP						0	175,000	175,000	350,000
Roads & Services	#65 Trackless MT7 Sidewalk Plow	AMP		200,000				200,000	0	200,000	400,000
Roads & Services	#66 Trackless MT7 Sidewalk Plow	AMP			200,000			200,000	0	200,000	400,000
Roads & Services	Trackless Sidewalk Plow (Fleet Expansion)	DC						0	0	200,000	200,000
Roads & Services	#26-24 Thompson Steamer (Thawing Machine)	AMP						0	0	22,000	22,000
Roads & Services	#50 - Tow-Behind Air Compressor (1987)	AMP						0	0	44,000	44,000
Roads & Services	Automated Gate - PW Compound	AMP						0	124,000	0	124,000
Roads & Services	#79 Falcon Asphalt Hot Box	AMP	30,000					30,000	0	30,000	60,000

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
Roads & Services	#20 - RPM Tech Snowblower	AMP	98,000					98,000	0	98,000	196,000
Environmental	Water Meter Reading Equipment	AMP	20,000					20,000	0	0	20,000
Environmental	Rolling Water Meter Replacement	AMP			150,000	150,000		300,000	0	0	300,000
Environmental	Sewer Camera	AMP				15,000		15,000	0	15,000	30,000
Environmental	Valve Exerciser	AMP			65,000			65,000	0	65,000	130,000
Environmental	Magnum Tow-Behind Generator w/ Light Stand	AMP						0	21,000	34,000	55,000
Parks	Parks Kubota 3710 Mower (2024)	RMP/AMP						0	39,000	84,500	123,500
Parks	Parks Mower (2015) - Kubota BX2370	AMP	33,000					33,000	0	33,000	66,000
Parks	Kubota M7060 Tractor w/ Loader, Backup Blower & snow pusher (2024)	RMP/AMP						0	88,000	88,000	176,000
Parks	Kubota F2690 Tractor/Mower (2019)	AMP				30,000		30,000	0	30,000	60,000
Parks	Kubota LX3310 Front Loader Tractor (2021)	AMP						0	50,000	50,000	100,000
Parks	Utility & Enclosed Trailer	AMP						0	15,000	0	15,000
Arena	Ice Machine (2021)	RMP/AMP					165,000	165,000	0	165,000	330,000
Arena	Ice Machine (2009)	RMP/AMP	140,000					140,000	165,000	0	305,000
Arena	Auto Floor Scrubber #1 (2023)	Lifecycle				0		0	17,000	0	17,000
Arena	Auto Floor Scrubber #2 (2017)	Lifecycle	17,000					17,000	0	17,000	34,000
<b>TOTAL Machinery &amp; Equipment</b>			<b>383,000</b>	<b>200,000</b>	<b>370,000</b>	<b>770,000</b>	<b>542,000</b>	<b>2,265,000</b>	<b>1,868,500</b>	<b>3,127,500</b>	<b>7,261,000</b>
<b>VEHICLES</b>											
Fire Department	9930 Ladder Truck (2018)	AMP						0	0	1,400,000	1,400,000
Fire Department	Truck 9819 Utility Pickup (2020)	AMP						0	75,000	75,000	150,000
<b>Fire Department</b>	<b>Half Ton Crew Cab Mobile Command Centre</b>	<b>AMP</b>						<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>
Fire Department	Truck 9612 Pumper (2015)	AMP						0	711,000	0	711,000
Fire Department	Truck 9711 Tanker/pumper (2006)	AMP					<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
Fire Department	Truck 9860 Light Rescue (2013)	AMP						0	345,000	0	345,000
Roads & Services	#78-22 Snow Plow - Tandem (2022)	AMP						0	305,000	305,000	610,000
Roads & Services	#06-23 Snow Plow Tandem Axle (2023)	AMP						0	305,000	305,000	610,000
Roads & Services	#67 Snow Plow - Freightliner (2019)	AMP		305,000				305,000	0	305,000	610,000
Roads & Services	Provision for Snow Plow	DC						0	305,000	305,000	610,000
Roads & Services	#03 Ford F150 (2022)	AMP						0	60,500	60,500	121,000
Roads & Services	#72 Ford F-150 XLT Crew Cab (2020)	AMP			70,000			70,000	0	70,000	140,000
Roads & Services	#69 Ford F250 3/4 Ton (2018)	AMP		75,000				75,000	0	75,000	150,000
Roads & Services	#07 Meter vehicle (2018) - Replace with truck	AMP	60,500					60,500	0	50,000	110,500
Roads & Services	#08-24 1 Ton Cemetery (2024) w/plow & sander	AMP						0	120,000	120,000	240,000
Roads & Services	#18 Elgin Sweeper (2010)	AMP			450,000			450,000	0	330,000	780,000
Roads & Services	#80 Half ton (2021)	AMP					60,500	60,500	0	60,500	121,000
Roads & Services	1/2 Ton Truck Crew Cab (Fleet Expansion)	DC						0	65,000	0	65,000
Roads & Services	Engineering (Fleet Expansion) Plug-in Hybrid	DC						0	50,000	0	50,000
<b>Roads &amp; Services</b>	<b>General (Fleet Expansion) Plug-in Hybrid / Lease</b>	<b>NEW</b>						<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
Environmental	Ford F150 1/2 Ton 4x4 (2022)	AMP						0	60,500	60,500	121,000
Environmental	#10-22 Water Plant Van (2022) - Replace with SUV	AMP						0	50,000	50,000	100,000
Environmental	Ford F550 w/ Dump Box Sewage Truck (2021)	AMP					100,000	100,000	0	100,000	200,000
Environmental	#71 Water Works Van (2018)	AMP		75,000				75,000	0	75,000	150,000
Environmental	WPCC 1/2 Ton Truck (Fleet Expansion)	DC	60,500					60,500	0	60,500	121,000
Recreation	Parks Truck 1/2 Ton w Crew Cab (2020)	RMP/AMP			70,000			70,000	0	70,000	140,000
Recreation	#68 Ford F150 1/2 Ton (2019)	RMP/AMP		60,500				60,500	0	60,500	121,000
Recreation	Parks Truck 3/4 Ton w Plow (2023)	RMP/AMP						0	75,000	75,000	150,000
Recreation	1/2 Ton Truck Crew Cab (Fleet Expansion)	DC		50,000				50,000	0	70,000	70,000
Building Services	Ford Focus - replace with 1/2 Ton Truck <b>SUV</b>	AMP						50,000	0	60,500	110,500

## Long Range Capital Forecast (20 Year) 2027-2046

	Year		1	2	3	4	5	1 to 5	6 to 10	11 to 20	1 to 20
Category	Project	Doc	2027	2028	2029	2030	2031	2027-2031 Total	2032-2036 Total	2037-2046 Total	2027-2046 Total
<b>Total Vehicles</b>			0	171,000	965,500	140,000	1,160,500	2,437,000	2,677,000	4,243,000	9,357,000
<b>STUDIES &amp; OTHER</b>											
Administrative	Development Charge Study Update	Admin		40,000				40,000	40,000	80,000	160,000
Administrative	Election	Admin				36,000		36,000	38,000	82,000	156,000
Administrative	JE Evaluation	Admin	20,000				20,000	40,000	20,000	40,000	100,000
Administrative	Strategic Plan	Admin	15,000				15,000	30,000	15,000	30,000	75,000
Administrative	Official Plan 5 Year Review	Admin	55,000				55,000	110,000	55,000	55,000	220,000
Administrative	Zoning 5 Year Review	Admin		40,000				40,000	40,000	80,000	160,000
Administrative	Community Improvement Plan (CIP)	CIP					30,000	30,000	0	30,000	60,000
Fire	Fire Master Plan	Admin						0	0	75,000	75,000
Roads & Services	Road Surface Evaluation	AMP			15,000			15,000	15,000	15,000	45,000
Environmental	Water & Wastewater Master Plan	W/WWMP						0	250,000	250,000	500,000
Environmental	Water/WW Rate Study / Water Financial Plan	Water Act			30,000			30,000	30,000	60,000	120,000
Environmental	Pump Stn #3 - Inflow & Infiltration Investigation	W/WWMP	50,000					50,000	0	0	50,000
Administrative	Stormwater Master Plan	Admin		150,000				150,000	0	150,000	300,000
Administrative	Recreation, Parks & Waterfront Master Plan	Admin						0	120,000	120,000	240,000
Administrative	Transportation Master Plan	Admin						0	150,000	150,000	300,000
	WPCC PPCP, Characterization Study, and Spill Prevention Plan	MECP	100,000					100,000	0	0	100,000
Environmental	Climate Change Mitigation Action Plan	Strat Plan	50,000					50,000	0	0	50,000
Recreation	Feasibility - Youth Hub	RMP					50,000	50,000	0	0	50,000
Operations	Facility Needs Study	DC	150,000					150,000	0	0	150,000
<b>TOTAL Studies &amp; Administration</b>			<b>440,000</b>	<b>230,000</b>	<b>0</b>	<b>81,000</b>	<b>170,000</b>	<b>921,000</b>	<b>773,000</b>	<b>1,217,000</b>	<b>2,911,000</b>
<b>TOTAL LONG RANGE CAPITAL FORECAST</b>			<b>12,045,000</b>	<b>12,346,500</b>	<b>12,112,700</b>	<b>12,193,000</b>	<b>14,781,500</b>	<b>63,478,700</b>	<b>80,894,500</b>	<b>62,720,500</b>	<b>207,093,700</b>

**Legend:**

 Amended Project (Year or Value)  
 New Project Added  
 2026 Budget Amendments

AMP = Asset Management Plan  
 W/WWMP = Water / Wastewater Master Plan  
 DC = Development Charge Background Study  
 BCA = Building Condition Assessment  
 CA = Condition Assessment  
 SWMP = Stormwater Master Plan  
 RMP = Recreation Master Plan  
 FLSS = Fire & Life Safety Study  
 WFMP = Waterfront Master Plan