Renfrew

Town of Renfrew
Mayoral Decision MDE-2026-001

Being a Mayoral Decision to prepare and propose the 2026 Operating and Capital Budgets pursuant to Part VI.2 of the Municipal Act, 2021 and O. Reg. 530/22, s.7.

Under the Authority: Part VI.1 (Special Powers and Duties of Head of Council) of the *Municipal Act, 2001*, specifically as it relates to Section 284.16 (Budget powers and duties) and Ontario Regulation 530/22, section 7 (Annual budget process and times):

The Mayor has decided as follows:

1. That after reviewing the recommendations of the Budget Committee, I hereby prepare and propose the 2026 Operating and Capital Budget, including Water and Wastewater budgets, as follows:
    - **Total Operating Budget:** $23,612,560.00
    - **Total Water and Wastewater Operating and Capital Budget:** $8,135,705.00
    - **Capital Budget:** $10,744,080.00
    - **Proposed Tax Rate Change:** 7.73%

2. That the Operating and Capital Mayor's Proposed 2026 Budget, Water Proposed Budget, Wastewater Proposed Budget, and Capital Summary attached hereto constitute this Mayoral Budget.

3. That Renfrew Town Council assess whether a second public meeting is necessary, based on its determination of whether sufficient public consultation has occurred during the budget process to date.

4. That Renfrew Town Council review the Mayor's Proposed Budget and, if desired, pass any amendments by resolution within the statutory 30-day period from the date of this decision, noting that all amendments must comply with the vote thresholds and procedures set out in Part VI.1 of the Municipal Act, 2001 and O. Reg. 530/22, s. 7.

Corporation of the Town of Renfrew ~ 127 Raglan Street South, Renfrew, ON, K7V 1P8
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5. That should the original or amended budget exceed the statutory timelines, the Mayor's Proposed Budget shall be deemed adopted in accordance with O. Reg. 530/22, s. 7.

6. That this Mayoral Decision takes effect on January 12, 2026.

Signed and Sealed by:

Tom Sidney, Mayor
Dated: January 12, 2026

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
TAX LEVY CHANGES						
REVENUE						
Clerk						
1-3-3020-9065	CLERK - MISCELLANEOUS REVENUE	(1,500.00)	(5,209.75)	3,709.75	(1,070.00)	430.00
1-3-3020-9410	CLERK - LICENCES - MARRIAGE	(15,373.00)	(23,690.02)	8,317.02	(17,000.00)	(1,627.00)
1-3-3020-9550	CLERK - OTHER LICENCES & PERMITS	(16,000.00)	(19,690.00)	3,690.00	(14,500.00)	1,500.00
Total Clerk		**(32,873.00)**	**(48,589.77)**	**15,716.77**	**(32,570.00)**	**303.00**
Corporate Management						
1-3-3025-9065	CM - MISCELLANEOUS REVENUE	(1,600.00)	(1,720.00)	120.00	(1,900.00)	(300.00)
Total Corporate Management		**(1,600.00)**	**(1,720.00)**	**120.00**	**(1,900.00)**	**(300.00)**
Finance						
1-3-3030-8100	FIN - OMPF	(2,763,000.00)	(2,763,000.00)	0.00	(2,942,400.00)	(179,400.00)
1-3-3030-8200	FIN - PROVINCIAL GRANTS	(1,661,164.00)	(1,661,164.00)	0.00	(1,696,162.00)	(34,998.00)
1-3-3030-8500	FIN - FEDERAL GRANTS	(268,224.00)	(268,224.00)	0.00	(268,224.00)	0.00
1-3-3030-8700	FIN - OTHER MUNICIPALITIES REVENUE	0.00	(1,016.40)	1,016.40	0.00	0.00
1-3-3030-9065	FIN - MISCELLANEOUS REVENUE	(496,881.00)	(880.00)	(496,001.00)	(34,361.00)	462,520.00
1-3-3030-9075	FIN - OTHER FEES & CHARGES	(20,000.00)	(27,193.90)	7,193.90	(30,000.00)	(10,000.00)
1-3-3030-9110	FIN - COST RECOVERIES	0.00	(780.00)	780.00	0.00	0.00
1-3-3030-9116	FIN - TAX CERTIFICATES	(9,000.00)	(9,685.00)	685.00	(10,000.00)	(1,000.00)
1-3-3030-9320	FIN - PENALTY & INTEREST - TAXES	(200,000.00)	(245,260.97)	45,260.97	(210,000.00)	(10,000.00)
1-3-3030-9400	FIN - LICENCES - LOTTERY	(15,000.00)	(14,358.99)	(641.01)	(15,000.00)	0.00
1-3-3030-9775	FIN - INTEREST FROM OTHER FUNDS	(13,000.00)	(9,030.49)	(3,969.51)	(13,000.00)	0.00
1-3-3030-9780	FIN - INTEREST EARNED ON OWN FUND	(226,000.00)	(344,079.19)	118,079.19	(226,000.00)	0.00
1-3-3030-9790	FIN - INCOME FROM INVESTMENTS	(300,000.00)	(225,778.48)	(74,221.52)	(300,000.00)	0.00
1-3-3030-9795	FIN - OTHER INTEREST	(50,000.00)	(15,596.54)	(34,403.46)	(50,000.00)	0.00
1-3-3030-9950	FIN - DONATIONS & BEQUESTS	(3,000.00)	0.00	(3,000.00)	0.00	3,000.00
Total Finance		**(6,025,269.00)**	**(5,586,047.96)**	**(439,221.04)**	**(5,795,147.00)**	**230,122.00**
Corporate Communication						
1-3-3040-9165	CC - ADVERTISING REVENUE	(5,000.00)	(6,000.00)	1,000.00	(5,000.00)	0.00
Total Corporate Communication		**(5,000.00)**	**(6,000.00)**	**1,000.00**	**(5,000.00)**	**0.00**
Development Charge Administration						
1-3-3200-9230	DC - DEVELOPMENT CHARGES RESIDEI	0.00	(92,255.44)	92,255.44	0.00	0.00
1-3-3200-9770	DC - BANK INTEREST	0.00	(55,476.14)	55,476.14	0.00	0.00
Total Development Charge Administratio		**0.00**	**(147,731.58)**	**147,731.58**	**0.00**	**0.00**
Reserves Transfers To/From						
1-3-3300-7005	TR FR - CCBF RESERVE	(619,000.00)	0.00	(619,000.00)	(200,000.00)	419,000.00
1-3-3300-7010	TR FR - DC RESERVE	(172,509.00)	0.00	(172,509.00)	(40,000.00)	132,509.00
1-3-3300-7015	TR FR - OCIF RESERVE	(1,939,781.00)	0.00	(1,939,781.00)	0.00	1,939,781.00

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2026 DRAFT OPERATING BUDGET

General Fund		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-3-3300-7025	TR FR - PARKLAND RESERVE	0.00	0.00	0.00	(25,000.00)	(25,000.00)
1-3-3300-7030	TR FR - PROVINCIAL GAS TAX RESERVE	(245,313.00)	0.00	(245,313.00)	(250,000.00)	(4,687.00)
1-3-3300-7105	TR FR - CAPITAL REINVESTMENT	(1,133,811.00)	(259,617.13)	(874,193.87)	(417,760.00)	716,051.00
1-3-3300-7115	TR FR - ELECTION RESERVE	0.00	0.00	0.00	(32,050.00)	(32,050.00)
1-3-3300-7125	TR FR - EQUIPMENT RESERVE	(120,000.00)	0.00	(120,000.00)	(107,000.00)	13,000.00
1-3-3300-7130	TR FR - FACILITIES RESERVE	(1,443,954.00)	0.00	(1,443,954.00)	(1,094,400.00)	349,554.00
1-3-3300-7140	TR FR - LANDFILL RESERVE	(450,128.00)	0.00	(450,128.00)	0.00	450,128.00
1-3-3300-7150	TR FR - ROADS INFRASTRUCTURE RESE	(1,810,187.00)	0.00	(1,810,187.00)	(1,302,250.00)	507,937.00
1-3-3300-7155	TR FR - SEWER RESERVE	(404,800.00)	0.00	(404,800.00)	0.00	404,800.00
1-3-3300-7170	TR FR - VEHICLE RESERVE	0.00	0.00	0.00	(430,000.00)	(430,000.00)
1-3-3300-7175	TR FR - WATER RESERVE	(404,800.00)	0.00	(404,800.00)	0.00	404,800.00
1-3-3300-7180	TR FR - WSIB RESERVE	(84,700.00)	0.00	(84,700.00)	(50,000.00)	34,700.00
Total Reserves Transfers To/From		**(8,828,983.00)**	**(259,617.13)**	**(8,569,365.87)**	**(3,948,460.00)**	**4,880,523.00**
Special Events						
1-3-3500-8500	SE - FEDERAL GRANTS	(5,000.00)	(4,230.00)	(770.00)	(4,230.00)	770.00
1-3-3500-9065	SE - MISCELLANEOUS REVENUE	0.00	(345.00)	345.00	0.00	0.00
1-3-3500-9955	SE - FUNDRAISING & SPONSORSHIPS	(14,500.00)	(17,477.50)	2,977.50	(13,000.00)	1,500.00
Total Special Events		**(19,500.00)**	**(22,052.50)**	**2,552.50**	**(17,230.00)**	**2,270.00**
Income Property						
1-3-3600-9110	FACILITIES - COST RECOVERIES	(19,423.00)	(758,969.33)	739,546.33	(24,000.00)	(4,577.00)
1-3-3600-9600	FACILITIES - FACILITY RENTAL	(1,171,376.00)	(1,067,449.88)	(103,926.12)	(1,202,000.00)	(30,624.00)
1-3-3600-9780	FACILITIES - INTEREST ON OWN FUNDS	0.00	0.00	0.00	(30,000.00)	(30,000.00)
Total Income Property		**(1,190,799.00)**	**(1,826,419.21)**	**635,620.21**	**(1,256,000.00)**	**(65,201.00)**
Taxation						
1-3-3700-8000	PT - TAXATION LEVY	(12,494,281.00)	(11,835,462.28)	(658,818.72)	(13,460,726.00)	(966,445.00)
1-3-3700-8010	PT - SUPPLEMENTAL TAXATION LEVY	0.00	(28,855.50)	28,855.50	0.00	0.00
1-3-3700-8020	PIL - TAXATION	0.00	(713,665.47)	713,665.47	0.00	0.00
1-3-3700-8055	PIL - HEADS & BEDS	0.00	(4,634.94)	4,634.94	0.00	0.00
Total Taxation		**(12,494,281.00)**	**(12,582,618.19)**	**88,337.19**	**(13,460,726.00)**	**(966,445.00)**
Fire						
1-3-4010-8200	FIRE - PROVINCIAL GRANTS	0.00	(8,592.18)	8,592.18	0.00	0.00
1-3-4010-8700	FIRE - OTHER MUNICIPALITIES REVENU	(43,000.00)	(42,837.00)	(163.00)	(43,000.00)	0.00
1-3-4010-9065	FIRE - MISCELLANEOUS REVENUE	(50,000.00)	(49,767.96)	(232.04)	(50,000.00)	0.00
1-3-4010-9075	FIRE - OTHER FEES & CHARGES	(8,800.00)	(8,580.24)	(219.76)	(8,800.00)	0.00
Total Fire		**(101,800.00)**	**(109,777.38)**	**7,977.38**	**(101,800.00)**	**0.00**
Police						
1-3-4020-9065	POLICE - MISCELLANEOUS REVENUE	0.00	(473,929.05)	473,929.05	0.00	0.00
Total Police		**0.00**	**(473,929.05)**	**473,929.05**	**0.00**	**0.00**

FINAL BUDGET

For Period Ending 31-Dec-2026

Renfrew

2026 DRAFT OPERATING BUDGET General Fund		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
South Ottawa Valley Detachment Board						
1-3-4025-8200	PSB - PROVINCIAL GRANTS	(118,000.00)	(57.17)	(117,942.83)	0.00	118,000.00
1-3-4025-9065	PSB - MISCELLANEOUS REVENUE	0.00	(114,993.97)	114,993.97	0.00	0.00
1-3-4025-9110	PSB - COST RECOVERIES	0.00	0.00	0.00	(14,146.00)	(14,146.00)
Total South Ottawa Valley Detachment B		**(118,000.00)**	**(115,051.14)**	**(2,948.86)**	**(14,146.00)**	**103,854.00**
Protective Inspection and Control						
1-3-4030-9075	PROTECT - OTHER FEES & CHARGES	(11,000.00)	(10,284.00)	(716.00)	(11,000.00)	0.00
1-3-4030-9330	PROTECT - FINES	(1,000.00)	(1,385.00)	385.00	(8,000.00)	(7,000.00)
1-3-4030-9350	PROTECT - PARKING FINES	(18,000.00)	(23,332.30)	5,332.30	(15,000.00)	3,000.00
1-3-4030-9430	PROTECT - DOG & CAT LICENCES	(5,000.00)	(6,045.00)	1,045.00	(4,000.00)	1,000.00
Total Protective Inspection and Contro		**(35,000.00)**	**(41,046.30)**	**6,046.30**	**(38,000.00)**	**(3,000.00)**
Building Permit and Inspection Service						
1-3-4100-8700	BUILDING - OTHER MUNICIPALITIES	(5,000.00)	(1,918.96)	(3,081.04)	(5,000.00)	0.00
1-3-4100-9500	BUILDING - BUILDING PERMITS	(150,000.00)	(109,584.30)	(40,415.70)	(150,000.00)	0.00
Total Building Permit and Inspection S		**(155,000.00)**	**(111,503.26)**	**(43,496.74)**	**(155,000.00)**	**0.00**
Public Works Administration						
1-3-4300-9075	PW - OTHER FEES & CHARGES	0.00	(2,212.21)	2,212.21	0.00	0.00
Total Public Works Administration		**0.00**	**(2,212.21)**	**2,212.21**	**0.00**	**0.00**
Winter Control - Snowplowing						
1-3-4350-8700	WC - SNOWPLOW - OTHER MUNICIPALIT	(25,500.00)	(10,404.00)	(15,096.00)	(26,500.00)	(1,000.00)
Total Winter Control - Snowplowing		**(25,500.00)**	**(10,404.00)**	**(15,096.00)**	**(26,500.00)**	**(1,000.00)**
Transit - Disabled & Special Needs						
1-3-4380-8200	TRANSIT - PROVINCIAL GRANTS	(256,150.00)	(279,190.59)	23,040.59	(250,000.00)	6,150.00
Total Transit - Disabled & Special Nee		**(256,150.00)**	**(279,190.59)**	**23,040.59**	**(250,000.00)**	**6,150.00**
Waste Diversion - Recycling						
1-3-5630-9065	WDR - MISCELLANEOUS REVENUE	(100.00)	(3,548.38)	3,448.38	(100.00)	0.00
1-3-5630-9110	WDR- COST RECOVERIES	(5,140.00)	(10,250.41)	5,110.41	(7,200.00)	(2,060.00)
Total Waste Diversion - Recycling		**(5,240.00)**	**(13,798.79)**	**8,558.79**	**(7,300.00)**	**(2,060.00)**
Waste Diversion - HH Hazardous Waste						
1-3-5640-8500	HAZ - FEDERAL GRANTS	0.00	(2,367.39)	2,367.39	0.00	0.00
1-3-5640-8700	HAZ - REVENUE - OTHER MUNICIPALITIE	(33,000.00)	0.00	(33,000.00)	(33,000.00)	0.00
1-3-5640-9110	HAZ - COST RECOVERIES	(20,000.00)	(5,353.63)	(14,646.37)	(20,000.00)	0.00
Total Waste Diversion - HH Hazardous W		**(53,000.00)**	**(7,721.02)**	**(45,278.98)**	**(53,000.00)**	**0.00**
Landfill Operations (LF)						
1-3-5700-9110	LF - COST RECOVERIES	(78,000.00)	(3,811.00)	(74,189.00)	(78,000.00)	0.00

Renfrew

2026 DRAFT OPERATING BUDGET General Fund	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-3-5700-9175 LF - TIPPING FEES	(455,000.00)	(454,311.00)	(689.00)	(460,000.00)	(5,000.00)
Total Landfill Operations (LF)	**(533,000.00)**	**(458,122.00)**	**(74,878.00)**	**(538,000.00)**	**(5,000.00)**
Solar					
1-3-5800-9980 SOLAR - REVENUE	(50,000.00)	(69,734.17)	19,734.17	(75,000.00)	(25,000.00)
Total Solar	**(50,000.00)**	**(69,734.17)**	**19,734.17**	**(75,000.00)**	**(25,000.00)**
Parks					
1-3-6100-9075 PARKS - OTHER FEES & CHARGES	0.00	(5.00)	5.00	0.00	0.00
1-3-6100-9145 PARKS - REGISTRATIONS	0.00	(412.50)	412.50	0.00	0.00
1-3-6100-9165 PARKS - ADVERTISING REVENUE	(1,000.00)	0.00	(1,000.00)	(1,000.00)	0.00
1-3-6100-9600 PARKS - FACILITY RENTALS	(16,000.00)	(15,592.90)	(407.10)	(16,500.00)	(500.00)
Total Parks	**(17,000.00)**	**(16,010.40)**	**(989.60)**	**(17,500.00)**	**(500.00)**
Recreation Programs					
1-3-6200-8500 PROGRAMS - FEDERAL GRANTS	0.00	(2,375.87)	2,375.87	0.00	0.00
1-3-6200-9065 PROGRAMS - MISCELLANEOUS REVENL	0.00	(105.00)	105.00	0.00	0.00
1-3-6200-9070 PROGRAMS - MEMBERSHIPS	(125,000.00)	(153,426.07)	28,426.07	(135,000.00)	(10,000.00)
1-3-6200-9145 PROGRAMS - REGISTRATIONS	(113,500.00)	(157,208.35)	43,708.35	(135,000.00)	(21,500.00)
1-3-6200-9160 PROGRAMS - SPECIAL EVENTS & TICKE	(15,000.00)	(20,612.35)	5,612.35	(15,000.00)	0.00
1-3-6200-9420 PROGRAMS - OTHER LICENCES & PERM	(1,000.00)	(300.00)	(700.00)	(1,000.00)	0.00
1-3-6200-9745 PROGRAMS - SALES	(2,000.00)	(2,405.00)	405.00	(2,000.00)	0.00
1-3-6200-9950 PROGRAMS - DONATIONS & BEQUESTS	(500.00)	(1,625.00)	1,125.00	(2,000.00)	(1,500.00)
Total Recreation Programs	**(257,000.00)**	**(338,057.64)**	**81,057.64**	**(290,000.00)**	**(33,000.00)**
Recreation Facilities					
1-3-6300-8700 REC FAC - REVENUE OTHER MUNICIPAL	(90,000.00)	(91,000.00)	1,000.00	(91,000.00)	(1,000.00)
1-3-6300-9065 REC FAC - MISCELLANEOUS REVENUE	(28,000.00)	(48,378.10)	20,378.10	(28,500.00)	(500.00)
1-3-6300-9075 REC FAC - OTHER FEES & CHARGES	(1,000.00)	(2,371.24)	1,371.24	(1,000.00)	0.00
1-3-6300-9155 REC FAC - ICE RENTAL	(550,000.00)	(604,668.30)	54,668.30	(565,000.00)	(15,000.00)
1-3-6300-9165 REC FAC - ADVERTISING REVENUE	(20,000.00)	(45,996.25)	25,996.25	(40,000.00)	(20,000.00)
1-3-6300-9600 REC FAC - FACILITY RENTALS	(24,000.00)	(10,813.82)	(13,186.18)	(25,000.00)	(1,000.00)
1-3-6300-9610 REC FAC - ROOM RENTAL	(25,000.00)	(28,571.46)	3,571.46	(26,000.00)	(1,000.00)
1-3-6300-9620 REC FAC - FLOOR RENTAL	(190,000.00)	0.00	(190,000.00)	(15,000.00)	175,000.00
1-3-6300-9650 REC FAC - CANTEEN SALES	(1,600.00)	0.00	(1,600.00)	0.00	1,600.00
1-3-6300-9660 REC FAC - ATM COMMISSION	(2,500.00)	(1,534.27)	(965.73)	(2,500.00)	0.00
1-3-6300-9780 REC FAC - INTEREST ON ACCOUNTS RE	(4,500.00)	(6,222.66)	1,722.66	(4,500.00)	0.00
Total Recreation Facilities	**(936,600.00)**	**(839,556.10)**	**(97,043.90)**	**(798,500.00)**	**138,100.00**
Library					
1-3-6400-8200 LIBRARY - PROVINCIAL GRANTS	(16,720.00)	(14,400.00)	(2,320.00)	(16,720.00)	0.00
1-3-6400-8500 LIBRARY - FEDERAL GRANTS	(16,700.00)	0.00	(16,700.00)	(5,000.00)	11,700.00
1-3-6400-8700 LIBRARY - OTHER MUNICIPALITIES	(13,809.00)	(8,833.00)	(4,976.00)	(13,809.00)	0.00
1-3-6400-9060 LIBRARY - PHOTOCOPIER FEES	(4,000.00)	(3,722.20)	(277.80)	(4,000.00)	0.00

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-3-6400-9065	LIBRARY - MISCELLANEOUS REVENUE	(1,000.00)	0.00	(1,000.00)	(1,000.00)	0.00
1-3-6400-9070	LIBRARY - MEMBERSHIPS	(6,000.00)	(5,746.00)	(254.00)	(6,000.00)	0.00
1-3-6400-9075	LIBRARY - OTHER FEES & CHARGES	(400.00)	(882.75)	482.75	(500.00)	(100.00)
1-3-6400-9330	LIBRARY - BOOK FINES	(100.00)	(104.50)	4.50	(100.00)	0.00
1-3-6400-9600	LIBRARY - FACILITY RENTALS	(2,000.00)	(306.25)	(1,693.75)	(2,000.00)	0.00
1-3-6400-9705	LIBRARY - BOOK SALES	(500.00)	(674.47)	174.47	(500.00)	0.00
1-3-6400-9950	LIBRARY - DONATIONS & BEQUESTS	(2,000.00)	(13,927.96)	11,927.96	(2,000.00)	0.00
1-3-6400-9955	LIBRARY - FUNDRAISING & SPONSORSH	(5,000.00)	(2,676.50)	(2,323.50)	(5,000.00)	0.00
Total Library		**(68,229.00)**	**(51,273.63)**	**(16,955.37)**	**(56,629.00)**	**11,600.00**
Museum						
1-3-6500-8200	MUSEUM - PROVINCIAL GRANT	(3,741.00)	0.00	(3,741.00)	(3,741.00)	0.00
1-3-6500-8500	MUSEUM - FEDERAL GRANTS	(5,061.00)	(7,436.84)	2,375.84	(5,061.00)	0.00
1-3-6500-9745	MUSEUM - SALES	(1,000.00)	(299.48)	(700.52)	(1,500.00)	(500.00)
1-3-6500-9955	MUSEUM - FUNDRAISING & SPONSORSH	(3,000.00)	0.00	(3,000.00)	(3,000.00)	0.00
Total Museum		**(12,802.00)**	**(7,736.32)**	**(5,065.68)**	**(13,302.00)**	**(500.00)**
Planning and Zoning						
1-3-7100-8500	PLAN - FEDERAL GRANTS	0.00	(2,375.87)	2,375.87	0.00	0.00
1-3-7100-9075	PLAN - OTHER FEES & CHARGES	(10,000.00)	(10,150.00)	150.00	(10,000.00)	0.00
1-3-7100-9110	PLAN - COST RECOVERIES	0.00	(52,884.35)	52,884.35	0.00	0.00
Total Planning and Zoning		**(10,000.00)**	**(65,410.22)**	**55,410.22**	**(10,000.00)**	**0.00**
Committee of Adjustment						
1-3-7150-9075	COA - OTHER FEES & CHARGES	0.00	(4,600.00)	4,600.00	(2,500.00)	(2,500.00)
Total Committee of Adjustment		**0.00**	**(4,600.00)**	**4,600.00**	**(2,500.00)**	**(2,500.00)**
Commerical and Industrial - BIA						
1-3-7200-8050	BIA - TAX LEVY REVENUE	(105,000.00)	(106,390.98)	1,390.98	(105,000.00)	0.00
1-3-7200-9110	BIA - COST RECOVERIES	0.00	(63,101.11)	63,101.11	0.00	0.00
Total Commerical and Industrial - BIA		**(105,000.00)**	**(169,492.09)**	**64,492.09**	**(105,000.00)**	**0.00**
Tourism & Promotion						
1-3-7240-9600	TOURISM - FACILITY RENTAL	(1,000.00)	(3,418.05)	2,418.05	(1,000.00)	0.00
Total Tourism & Promotion		**(1,000.00)**	**(3,418.05)**	**2,418.05**	**(1,000.00)**	**0.00**
CAPITAL - FINANCE						
1-3-8303-8200	CAPITAL - FINANCE - PROVINCIAL GRAN	(112,791.00)	0.00	(112,791.00)	(40,000.00)	72,791.00
1-3-8303-9110	CAPITAL - FINANCE - COST RECOVERY	(1,365,000.00)	0.00	(1,365,000.00)	(40,000.00)	1,325,000.00
1-3-8303-9755	CAPITAL - FINANCE - DEBENTURE	(301,182.00)	0.00	(301,182.00)	(7,206,430.00)	(6,905,248.00)
Total CAPITAL - FINANCE		**(1,778,973.00)**	**0.00**	**(1,778,973.00)**	**(7,286,430.00)**	**(5,507,457.00)**
Capital - Public Works						

2026 DRAFT OPERATING BUDGET General Fund		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-3-8430-8400	CAPITAL - PW - PROVINCIAL CAPITAL GI	0.00	(126,826.16)	126,826.16	0.00	0.00
1-3-8430-8600	CAPITAL - PW - FEDERAL CAPITAL GRAN	0.00	(152,206.62)	152,206.62	0.00	0.00
Total Capital - Public Works		**0.00**	**(279,032.78)**	**279,032.78**	**0.00**	**0.00**
Total REVENUE		**(33,117,599.00)**	**(23,947,873.48)**	**(9,169,725.52)**	**(34,356,640.00)**	**(1,239,041.00)**
EXPENSES						
Election Management						
1-4-3010-4000	Elect - Material & Supplies	0.00	0.00	0.00	500.00	500.00
1-4-3010-4050	Elect - Postage & Shipping	0.00	0.00	0.00	500.00	500.00
1-4-3010-4070	Elect - Advertising	0.00	0.00	0.00	8,000.00	8,000.00
1-4-3010-4115	Elect - Training Expense	0.00	0.00	0.00	1,200.00	1,200.00
1-4-3010-4140	Elect - Mileage	0.00	0.00	0.00	2,850.00	2,850.00
1-4-3010-5150	ELECT - OTHER PROFESSIONAL SERVIC	7,200.00	0.00	7,200.00	0.00	(7,200.00)
1-4-3010-5500	Elect - Contracted Services	0.00	0.00	0.00	750.00	750.00
1-4-3010-6000	Elect - Equipment Rental	0.00	0.00	0.00	18,250.00	18,250.00
Total Election Management		**7,200.00**	**0.00**	**7,200.00**	**32,050.00**	**24,850.00**
Council						
1-4-3015-2100	COUNCIL - SALARIES & WAGES	156,961.00	157,913.44	(952.44)	161,524.00	4,563.00
1-4-3015-2200	COUNCIL - EMPLOYER BENEFITS	49,443.00	50,174.92	(731.92)	54,164.00	4,721.00
1-4-3015-4000	COUNCIL - MATERIALS & SUPPLIES	0.00	0.00	0.00	3,415.00	3,415.00
1-4-3015-4030	COUNCIL - SUBSCRIPTIONS	130.00	0.00	130.00	0.00	(130.00)
1-4-3015-4115	COUNCIL - EXPENSES	16,995.00	15,591.26	1,403.74	32,000.00	15,005.00
1-4-3015-4135	COUNCIL - MEAL EXPENSES	750.00	660.16	89.84	750.00	0.00
1-4-3015-4140	COUNCIL - MILEAGE	750.00	0.00	750.00	650.00	(100.00)
1-4-3015-4150	COUNCIL - MEMBERSHIPS & ASSOCIATI	3,900.00	3,943.41	(43.41)	4,000.00	100.00
Total Council		**228,929.00**	**228,283.19**	**645.81**	**256,503.00**	**27,574.00**
Clerk						
1-4-3020-2100	CLERK - SALARIES & WAGES	464,796.00	491,865.62	(27,069.62)	329,307.00	(135,489.00)
1-4-3020-2140	CLERK - OVERTIME	0.00	(96.24)	96.24	0.00	0.00
1-4-3020-2200	CLERK - EMPLOYER BENEFITS	150,244.00	150,739.60	(495.60)	126,873.00	(23,371.00)
1-4-3020-4000	CLERK - MATERIALS & OPERATING SUP	1,000.00	907.08	92.92	1,100.00	100.00
1-4-3020-4030	CLERK - SUBSCRIPTIONS	11,871.00	12,442.40	(571.40)	11,750.00	(121.00)
1-4-3020-4080	CLERK - PROMOTIONAL EXPENSES	0.00	0.00	0.00	1,650.00	1,650.00
1-4-3020-4140	CLERK - MILEAGE	750.00	1,806.66	(1,056.66)	1,200.00	450.00
1-4-3020-4150	CLERK - MEMBERSHIPS & ASSOCIATION	2,909.00	569.57	2,339.43	1,550.00	(1,359.00)
1-4-3020-4155	CLERK - PROFESSIONAL DEVELOPMENT	10,400.00	10,819.50	(419.50)	9,942.00	(458.00)
1-4-3020-5150	CLERK - OTHER PROFESSIONAL SERVIC	10,400.00	9,465.18	934.82	8,000.00	(2,400.00)
1-4-3020-5500	CLERK - CONTRACTED SERVICES	13,000.00	5,827.03	7,172.97	28,000.00	15,000.00
1-4-3020-6000	CLERK - EQUIPMENT RENTAL	2,000.00	1,537.40	462.60	2,000.00	0.00
Total Clerk		**667,370.00**	**685,883.80**	**(18,513.80)**	**521,372.00**	**(145,998.00)**

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Corporate Management						
1-4-3025-2100	CM - SALARIES & WAGES	703,349.00	989,409.01	(286,060.01)	716,017.00	12,668.00
1-4-3025-2140	CM - OVERTIME	0.00	(72.98)	72.98	0.00	0.00
1-4-3025-2200	CM - EMPLOYER BENEFITS	182,325.00	282,915.50	(100,590.50)	216,124.00	33,799.00
1-4-3025-3210	CM - GRANT TO NHL/NHA COMMITTEE	10,000.00	10,000.00	0.00	10,000.00	0.00
1-4-3025-3220	CM - GRANT TO HERITAGE RENFREW (M	0.00	0.00	0.00	10,000.00	10,000.00
1-4-3025-3250	CM - GRANT TO SUNSHINE COACH	0.00	0.00	0.00	15,000.00	15,000.00
1-4-3025-3260	CM - GRANT TO GOLDEN AGE ACTIVITY	0.00	0.00	0.00	22,795.00	22,795.00
1-4-3025-4000	CM - MATERIALS & OPERATING SUPPLIE	4,000.00	4,017.64	(17.64)	4,000.00	0.00
1-4-3025-4010	CM - OFFICE SUPPLIES	21,350.00	11,957.52	9,392.48	21,350.00	0.00
1-4-3025-4020	CM - PRE-PRINTED FORMS	0.00	599.36	(599.36)	0.00	0.00
1-4-3025-4050	CM - POSTAGE & SHIPPPING	40,000.00	38,052.19	1,947.81	39,000.00	(1,000.00)
1-4-3025-4070	CM - ADVERTISING	10,000.00	6,236.19	3,763.81	8,000.00	(2,000.00)
1-4-3025-4080	CM - PROMOTIONAL EXPENSES	12,000.00	6,368.14	5,631.86	12,000.00	0.00
1-4-3025-4095	CM - GRANTS TO OTHER ORGANIZATIOI	35,000.00	30,308.00	4,692.00	30,000.00	(5,000.00)
1-4-3025-4110	CM - UNIFORMS	1,000.00	702.28	297.72	0.00	(1,000.00)
1-4-3025-4135	CM - MEALS	0.00	207.39	(207.39)	0.00	0.00
1-4-3025-4140	CM - MILEAGE	0.00	299.00	(299.00)	400.00	400.00
1-4-3025-4150	CM - MEMBERSHIPS & ASSOCIATIONS	500.00	836.21	(336.21)	3,400.00	2,900.00
1-4-3025-4155	CM - PROFESSIONAL DEVELOPMENT	2,000.00	2,443.40	(443.40)	14,250.00	12,250.00
1-4-3025-4240	CM - JANITORIAL SUPPLIES	3,000.00	3,679.00	(679.00)	3,000.00	0.00
1-4-3025-4600	CM - HYDRO	18,000.00	17,779.89	220.11	18,000.00	0.00
1-4-3025-4610	CM - HEAT	8,000.00	7,631.56	368.44	8,000.00	0.00
1-4-3025-4630	CM - WATER & WASTEWATER	3,000.00	2,946.02	53.98	3,000.00	0.00
1-4-3025-4640	CM - PROPERTY TAXES	31,000.00	32,413.76	(1,413.76)	33,000.00	2,000.00
1-4-3025-4650	CM - TELEPHONE	25,000.00	26,530.93	(1,530.93)	25,000.00	0.00
1-4-3025-5100	CM - LEGAL	260,000.00	48,081.46	211,918.54	30,000.00	(230,000.00)
1-4-3025-5150	CM - OTHER PROFESSIONAL SERVICES	25,000.00	81,019.99	(56,019.99)	25,000.00	0.00
1-4-3025-5500	CM - CONTRACTED SERVICES	80,000.00	22,151.05	57,848.95	80,000.00	0.00
1-4-3025-5550	CM - EQUIPMENT REPAIRS & MAINTENA	1,000.00	2,951.84	(1,951.84)	2,500.00	1,500.00
1-4-3025-5560	CM - BUILDING REPAIRS & MAINTENANC	5,000.00	8,041.46	(3,041.46)	8,000.00	3,000.00
1-4-3025-5895	CM - TAX SALE FEES - RECOVERABLE	2,000.00	8,228.66	(6,228.66)	2,000.00	0.00
Total Corporate Management		**1,482,524.00**	**1,645,734.47**	**(163,210.47)**	**1,359,836.00**	**(122,688.00)**
Finance						
1-4-3030-3000	FIN - INTERNAL DEBT PRINCIPAL	174,131.00	174,131.31	(0.31)	216,131.00	42,000.00
1-4-3030-3010	FIN - DEBENTURES PRINCIPAL	0.00	88,726.46	(88,726.46)	0.00	0.00
1-4-3030-3100	FIN - INTERNAL DEBT INTEREST	2,848.00	3,322.18	(474.18)	2,373.00	(475.00)
1-4-3030-3110	FIN - DEBENTURES INTEREST	122,710.00	305,860.10	(183,150.10)	123,186.00	476.00
1-4-3030-4000	FIN - MATERIALS & OPERATING SUPPLIE	15,000.00	8,174.35	6,825.65	15,000.00	0.00
1-4-3030-4125	FIN - BANK INTEREST & SERVICE CHAR(	18,000.00	24,736.79	(6,736.79)	18,000.00	0.00
1-4-3030-4140	FIN - TRAVEL EXPENSE	500.00	0.00	500.00	500.00	0.00
1-4-3030-4150	FIN - MEMBERSHIPS & ASSOCIATIONS	1,000.00	703.41	296.59	1,000.00	0.00
1-4-3030-4155	FIN - PROFESSIONAL DEVELOPMENT	5,000.00	1,112.44	3,887.56	5,000.00	0.00

Renfrew

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-4-3030-4550	FIN - INSURANCE ALLOWANCE	25,000.00	18,409.82	6,590.18	25,000.00	0.00
1-4-3030-4560	FIN - PENNY ROUNDING	0.00	78.70	(78.70)	0.00	0.00
1-4-3030-4700	FIN - INSURANCE	75,000.00	97,085.34	(22,085.34)	98,000.00	23,000.00
1-4-3030-4775	FIN - WSIB SCHEDULE 2 CLAIMS	0.00	20,000.00	(20,000.00)	50,000.00	50,000.00
1-4-3030-4950	CM - SUSPENSE	0.00	27,387.40	(27,387.40)	0.00	0.00
1-4-3030-5100	FIN - LEGAL FEES	10,000.00	1,122.41	8,877.59	0.00	(10,000.00)
1-4-3030-5110	FIN - AUDIT & ACCOUNTING	55,000.00	0.00	55,000.00	60,000.00	5,000.00
1-4-3030-5500	FIN - CONTRACTED SERVICES	0.00	76.32	(76.32)	0.00	0.00
1-4-3030-6000	FIN - EQUIPMENT RENTAL	15,000.00	10,417.23	4,582.77	13,000.00	(2,000.00)
Total Finance		**519,189.00**	**781,344.26**	**(262,155.26)**	**627,190.00**	**108,001.00**
Information Technology (IT)						
1-4-3035-4230	IT - SOFTWARE	101,000.00	135,701.80	(34,701.80)	142,500.00	41,500.00
1-4-3035-4480	IT - SUPPLIES - EQUIPMENT	20,000.00	30,193.03	(10,193.03)	30,000.00	10,000.00
1-4-3035-4485	IT - SUPPLIES - SOFTWARE	5,000.00	695.99	4,304.01	4,000.00	(1,000.00)
1-4-3035-5420	IT - INTERNET SERVICES	800.00	732.00	68.00	1,000.00	200.00
1-4-3035-5500	IT - CONTRACTED SERVICES	100,000.00	99,713.95	286.05	95,000.00	(5,000.00)
Total Information Technology (IT)		**226,800.00**	**267,036.77**	**(40,236.77)**	**272,500.00**	**45,700.00**
Corporate Communication						
1-4-3040-4000	CC - MATERIALS & OPERATING SUPPLIE	2,000.00	0.00	2,000.00	2,500.00	500.00
1-4-3040-4030	CC - SUBSCRIPTIONS	0.00	0.00	0.00	2,000.00	2,000.00
1-4-3040-4070	CC - ADVERTISING	42,800.00	26,593.12	16,206.88	29,916.00	(12,884.00)
1-4-3040-4080	CC - PROMOTIONAL EXPENSES	0.00	0.00	0.00	2,500.00	2,500.00
1-4-3040-4600	CC - DIGITAL SIGNAGE HYDRO	2,350.00	2,847.73	(497.73)	3,160.00	810.00
1-4-3040-4750	CC - SPECIAL EVENTS	0.00	0.00	0.00	1,000.00	1,000.00
1-4-3040-5500	CC - CONTRACTED SERVICES	22,000.00	8,318.90	13,681.10	14,500.00	(7,500.00)
Total Corporate Communication		**69,150.00**	**37,759.75**	**31,390.25**	**55,576.00**	**(13,574.00)**
Reserves Transfers To/From						
1-4-3300-7505	TR TO - CCBF RESERVE	268,224.00	268,224.00	0.00	268,224.00	0.00
1-4-3300-7515	TR TO - OCIF RESERVE	1,661,164.00	1,661,164.00	0.00	1,696,162.00	34,998.00
1-4-3300-7520	TR TO - PARKING LOT RESERVE	11,200.00	11,200.00	0.00	11,760.00	560.00
1-4-3300-7530	TR TO - PROVINCIAL GAS TAX RESERVE	245,313.00	279,190.59	(33,877.59)	250,000.00	4,687.00
1-4-3300-7605	TR TO - CAPITAL REINVESTMENT	387,520.00	387,520.00	0.00	70,000.00	(317,520.00)
1-4-3300-7615	TR TO - ELECTION RESERVE	10,000.00	10,000.00	0.00	10,500.00	500.00
1-4-3300-7625	TR TO - EQUIPMENT RESERVE	91,400.00	91,400.00	0.00	95,970.00	4,570.00
1-4-3300-7630	TR TO - FACILITIES RESERVE	305,000.00	305,000.00	0.00	320,250.00	15,250.00
1-4-3300-7640	TR TO - LANDFILL RESERVE	50,000.00	50,000.00	0.00	75,000.00	25,000.00
1-4-3300-7650	TR TO - ROADS INFRASTRUCTURE RESI	1,192,800.00	1,192,800.00	0.00	1,252,440.00	59,640.00
1-4-3300-7665	TR TO - TRAIL RESERVE	8,300.00	8,300.00	0.00	8,715.00	415.00
1-4-3300-7670	TR TO - VEHICLE RESERVE	201,000.00	201,000.00	0.00	211,050.00	10,050.00
Total Reserves Transfers To/From		**4,431,921.00**	**4,465,798.59**	**(33,877.59)**	**4,270,071.00**	**(161,850.00)**

2026 DRAFT OPERATING BUDGET General Fund		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Emergency Planning						
1-4-3400-2100	EMERG - SALARIES & WAGES	25,406.00	25,027.22	378.78	22,914.00	(2,492.00)
1-4-3400-2140	EMERG - OVERTIME	0.00	(10.66)	10.66	0.00	0.00
1-4-3400-2200	EMERG - EMPLOYER BENEFITS	7,543.00	7,566.35	(23.35)	6,754.00	(789.00)
1-4-3400-4020	EMERG - PRINTING	500.00	15.26	484.74	500.00	0.00
1-4-3400-4115	EMERG - STAFF TRAINING	1,000.00	107.64	892.36	1,000.00	0.00
1-4-3400-4140	EMERG - MILEAGE	600.00	72.62	527.38	600.00	0.00
1-4-3400-4650	EMERG - TELEPHONE	500.00	319.68	180.32	500.00	0.00
Total Emergency Planning		**35,549.00**	**33,098.11**	**2,450.89**	**32,268.00**	**(3,281.00)**
Special Events						
1-4-3500-4000	SE - MATERIALS & OPERATING SUPPLIE	0.00	1,303.15	(1,303.15)	0.00	0.00
1-4-3500-4080	SE - PROMOTIONAL EXPENSES	0.00	543.40	(543.40)	0.00	0.00
1-4-3500-5500	SE - CONTRACTED SERVICES	51,500.00	46,919.11	4,580.89	50,000.00	(1,500.00)
Total Special Events		**51,500.00**	**48,765.66**	**2,734.34**	**50,000.00**	**(1,500.00)**
Income Property						
1-4-3600-2100	FACILITIES - SALARIES & WAGES	53,164.00	56,156.97	(2,992.97)	58,204.00	5,040.00
1-4-3600-2140	FACILITIES - OVERTIME	0.00	207.57	(207.57)	0.00	0.00
1-4-3600-2200	FACILITIES - EMPLOYER BENEFITS	17,410.00	14,725.03	2,684.97	19,298.00	1,888.00
1-4-3600-4000	FACILITIES - MAT & OP SUPPLIES	2,500.00	527.37	1,972.63	2,500.00	0.00
1-4-3600-4600	FACILITIES - HYDRO	90,500.00	97,390.09	(6,890.09)	95,000.00	4,500.00
1-4-3600-4610	FACILITIES - HEAT	120,000.00	102,945.12	17,054.88	125,000.00	5,000.00
1-4-3600-4630	FACILITIES - WATER & WASTEWATER	10,000.00	4,583.76	5,416.24	7,500.00	(2,500.00)
1-4-3600-4640	FACILITIES - PROPERTY TAXES	118,000.00	106,264.44	11,735.56	147,000.00	29,000.00
1-4-3600-4700	FACILITIES - INSURANCE	125,000.00	133,258.86	(8,258.86)	135,000.00	10,000.00
1-4-3600-5150	FACILITIES - OTHER PROF SERVICES	18,000.00	0.00	18,000.00	10,000.00	(8,000.00)
1-4-3600-5500	FACILITIES - CONTRACTED SERVICES	60,000.00	80,510.80	(20,510.80)	70,000.00	10,000.00
1-4-3600-5560	FACILITIES - BUILDING REP & MAIN	70,000.00	16,738.02	53,261.98	95,000.00	25,000.00
Total Income Property		**684,574.00**	**613,308.03**	**71,265.97**	**764,502.00**	**79,928.00**
Fire						
1-4-4010-2100	FIRE - SALARIES & WAGES	1,338,491.00	1,271,008.06	67,482.94	1,424,660.00	86,169.00
1-4-4010-2140	FIRE - OVERTIME	70,000.00	94,440.75	(24,440.75)	70,000.00	0.00
1-4-4010-2145	FIRE - STANDBY	8,000.00	7,720.00	280.00	8,000.00	0.00
1-4-4010-2200	FIRE - EMPLOYER BENEFITS	392,036.00	386,040.80	5,995.20	421,244.00	29,208.00
1-4-4010-4000	FIRE - MATERIALS & OPERATING SUPPL	1,500.00	7,784.55	(6,284.55)	1,500.00	0.00
1-4-4010-4020	FIRE - PRE-PRINTED FORMS	700.00	375.07	324.93	200.00	(500.00)
1-4-4010-4080	FIRE - PROMOTIONAL EXPENSES	1,400.00	1,750.89	(350.89)	1,200.00	(200.00)
1-4-4010-4100	FIRE - SAFETY WEAR & SUPPLIES	8,000.00	3,800.08	4,199.92	8,000.00	0.00
1-4-4010-4110	FIRE - UNIFORMS	11,000.00	4,909.32	6,090.68	11,000.00	0.00
1-4-4010-4140	FIRE - MILEAGE	1,700.00	174.44	1,525.56	1,700.00	0.00
1-4-4010-4150	FIRE - MEMBERSHIPS	900.00	404.84	495.16	900.00	0.00
1-4-4010-4155	FIRE - PROFESSIONAL DEVELOPMENT	22,000.00	13,942.23	8,057.77	22,000.00	0.00

2026 DRAFT OPERATING BUDGET		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
General Fund						
1-4-4010-4160	FIRE - FIRE PREVENTION	4,000.00	4,987.25	(987.25)	4,000.00	0.00
1-4-4010-4440	FIRE - FUEL	10,700.00	4,350.90	6,349.10	9,700.00	(1,000.00)
1-4-4010-4480	FIRE - SUPPLIES - EQUIPMENT	30,000.00	17,899.30	12,100.70	45,000.00	15,000.00
1-4-4010-4600	FIRE - HYDRO	2,700.00	2,946.78	(246.78)	2,800.00	100.00
1-4-4010-4610	FIRE - HEAT	6,200.00	5,267.56	932.44	6,200.00	0.00
1-4-4010-4630	FIRE - WATER & WASTEWATER	6,100.00	5,434.94	665.06	7,500.00	1,400.00
1-4-4010-4700	FIRE - INSURANCE	25,000.00	26,570.72	(1,570.72)	27,000.00	2,000.00
1-4-4010-5500	FIRE - CONTRACTED SERVICES	72,500.00	62,453.46	10,046.54	72,500.00	0.00
1-4-4010-5550	FIRE - EQUIPMENT REPAIRS & MAINTEN	10,300.00	10,608.14	(308.14)	10,300.00	0.00
1-4-4010-5555	FIRE - VEHICLES REPAIRS & MAINTENAI	7,000.00	12,162.23	(5,162.23)	9,000.00	2,000.00
1-4-4010-5560	FIRE - BUILDING REPAIRS & MAINTENAN	10,000.00	3,998.01	6,001.99	9,000.00	(1,000.00)
Total Fire		**2,040,227.00**	**1,949,030.32**	**91,196.68**	**2,173,404.00**	**133,177.00**
OPP						
1-4-4020-2165	OPP - SEVERANCE	5,287.00	0.00	5,287.00	5,287.00	0.00
1-4-4020-5610	OPP - CONTRACTED POLICING	1,891,412.00	1,899,983.38	(8,571.38)	2,099,920.00	208,508.00
Total OPP		**1,896,699.00**	**1,899,983.38**	**(3,284.38)**	**2,105,207.00**	**208,508.00**
South Ottawa Valley Detachment Board						
1-4-4025-2100	PSB - SALARIES & WAGES	0.00	1,200.00	(1,200.00)	13,800.00	13,800.00
1-4-4025-2200	PSB - EMPLOYER BENEFITS	0.00	266.83	(266.83)	346.00	346.00
1-4-4025-4140	PSB - MILEAGE	0.00	3,305.54	(3,305.54)	0.00	0.00
1-4-4025-4150	PSB - MEMBERSHIPS & ASSOCIATIONS	0.00	4,645.97	(4,645.97)	0.00	0.00
1-4-4025-4480	PSB - SUPPLIES - EQUIPMENT	18,000.00	0.00	18,000.00	0.00	(18,000.00)
1-4-4025-5500	PSB - CONTRACTED SERVICES	116,378.00	31,631.09	84,746.91	18,000.00	(98,378.00)
Total South Ottawa Valley Detachment B		**134,378.00**	**41,049.43**	**93,328.57**	**32,146.00**	**(102,232.00)**
Protective Inspection and Control						
1-4-4030-2100	PROTECT - SALARIES & WAGES	173,578.00	183,235.61	(9,657.61)	190,203.00	16,625.00
1-4-4030-2140	PROTECT - OVERTIME	0.00	813.04	(813.04)	0.00	0.00
1-4-4030-2145	PROTECT - STANDBY	0.00	640.00	(640.00)	0.00	0.00
1-4-4030-2200	PROTECT - EMPLOYER BENEFITS	44,118.00	43,155.60	962.40	48,479.00	4,361.00
1-4-4030-4000	PROTECT - MATERIALS & OPERATING S	2,000.00	1,884.42	115.58	2,000.00	0.00
1-4-4030-4110	PROTECT - UNIFORMS	3,000.00	1,625.91	1,374.09	2,000.00	(1,000.00)
1-4-4030-4155	PROTECT - PROFESSIONAL DEVELOPMI	1,500.00	558.65	941.35	1,500.00	0.00
1-4-4030-4440	PROTECT - FUEL	2,700.00	2,390.08	309.92	2,700.00	0.00
1-4-4030-4480	PROTECT - SUPPLIES - EQUIPMENT	1,000.00	12.15	987.85	800.00	(200.00)
1-4-4030-4725	PROTECT - LICENCES & PERMITS	420.00	0.00	420.00	420.00	0.00
1-4-4030-5150	PROTECT - OTHER PROFESSIONAL SER	1,000.00	229.74	770.26	1,000.00	0.00
1-4-4030-5500	PROTECT - CONTRACED SERVICES	4,000.00	259.71	3,740.29	4,000.00	0.00
1-4-4030-5550	PROTECT - EQUIPMENT REPAIRS & MAII	1,000.00	150.03	849.97	1,000.00	0.00
1-4-4030-5555	PROTECT - VEHICLE REPAIRS & MAINTE	5,000.00	461.57	4,538.43	5,000.00	0.00
1-4-4030-5560	PROTECT - POUND REPAIRS & MAINTEN	2,500.00	257.03	2,242.97	2,500.00	0.00

Renfrew

2026 DRAFT OPERATING BUDGET

General Fund

	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total Protective Inspection and Contro	**241,816.00**	**235,673.54**	**6,142.46**	**261,602.00**	**19,786.00**
Building Permit and Inspection Service					
1-4-4100-2100 BUILD - SALARIES & WAGES	176,453.00	173,930.61	2,522.39	195,038.00	18,585.00
1-4-4100-2140 BUILD - OVERTIME	0.00	(293.18)	293.18	0.00	0.00
1-4-4100-2200 BUILD - EMPLOYER BENEFITS	53,359.00	53,607.57	(248.57)	59,423.00	6,064.00
1-4-4100-4000 BUILD - MATERIALS & OPERATING SUPF	1,500.00	906.02	593.98	1,500.00	0.00
1-4-4100-4030 BUILD - SUBSCRIPTIONS	1,000.00	303.61	696.39	1,000.00	0.00
1-4-4100-4110 BUILD - UNIFORMS	1,280.00	1,171.10	108.90	1,280.00	0.00
1-4-4100-4140 BUILD - MILEAGE	3,500.00	2,637.60	862.40	3,500.00	0.00
1-4-4100-4155 BUILD - PROFESSIONAL DEVELOPMENT	9,000.00	8,445.89	554.11	9,000.00	0.00
1-4-4100-4230 BUILD - SOFTWARE	5,300.00	5,807.80	(507.80)	5,300.00	0.00
1-4-4100-5500 BUILD - CONTRACTED SERVICES	2,000.00	522.29	1,477.71	2,000.00	0.00
1-4-4100-5550 BUILD - EQUIP REPAIRS & MAINTENANC	0.00	170.11	(170.11)	0.00	0.00
Total Building Permit and Inspection S	**253,392.00**	**247,209.42**	**6,182.58**	**278,041.00**	**24,649.00**
Public Works Administration					
1-4-4300-2100 PW - SALARIES & WAGES	1,130,657.00	502,035.00	628,622.00	1,169,377.00	38,720.00
1-4-4300-2140 PW - OVERTIME	0.00	(25,674.55)	25,674.55	10,000.00	10,000.00
1-4-4300-2145 PW - STANDBY	0.00	15,259.00	(15,259.00)	20,000.00	20,000.00
1-4-4300-2200 PW - EMPLOYER BENEFITS	333,821.00	217,681.87	116,139.13	355,470.00	21,649.00
1-4-4300-3000 PW - INTERNAL DEBT PRINCIPAL	90,962.00	90,962.12	(0.12)	90,962.00	0.00
1-4-4300-3010 PW - DEBENTURES PRINCIPAL	169,682.00	0.00	169,682.00	173,046.00	3,364.00
1-4-4300-3110 PW - DEBENTURE INTEREST	242,456.00	101,497.83	140,958.17	226,620.00	(15,836.00)
1-4-4300-4000 PW - MATERIALS & OPERATING SUPPLIE	28,500.00	16,645.69	11,854.31	20,000.00	(8,500.00)
1-4-4300-4030 PW - SUBSCRIPTIONS	0.00	61.06	(61.06)	0.00	0.00
1-4-4300-4080 PW - PROMOTIONAL EXPENSES	600.00	337.31	262.69	600.00	0.00
1-4-4300-4100 PW - SAFETY WEAR & SUPPLIES	945.00	879.92	65.08	1,000.00	55.00
1-4-4300-4110 PW - UNIFORMS	11,600.00	7,418.77	4,181.23	11,000.00	(600.00)
1-4-4300-4140 PW - TRAVEL EXPENSE	1,500.00	2,190.17	(690.17)	1,500.00	0.00
1-4-4300-4150 PW - MEMBERSHIPS & ASSOCIATIONS	3,500.00	2,932.17	567.83	3,500.00	0.00
1-4-4300-4155 PW - PROFESSIONAL DEVELOPMENT	20,000.00	21,301.78	(1,301.78)	20,000.00	0.00
1-4-4300-4230 PW - COMPUTER SOFTWARE	6,000.00	0.00	6,000.00	0.00	(6,000.00)
1-4-4300-4240 PW - JANITORIAL SUPPLIES	2,500.00	2,386.08	113.92	3,000.00	500.00
1-4-4300-4440 PW - FUEL	3,500.00	1,290.31	2,209.69	0.00	(3,500.00)
1-4-4300-4600 PW - HYDRO	7,000.00	8,029.39	(1,029.39)	7,000.00	0.00
1-4-4300-4610 PW - HEAT	10,000.00	10,080.35	(80.35)	10,000.00	0.00
1-4-4300-4700 PW - INSURANCE	100,000.00	103,662.34	(3,662.34)	105,000.00	5,000.00
1-4-4300-4950 PW - CLEARING ACCOUNT	0.00	53.15	(53.15)	0.00	0.00
1-4-4300-5150 PW - OTHER PROFESSIONAL SERVICES	20,000.00	4,257.23	15,742.77	10,000.00	(10,000.00)
1-4-4300-5500 PW - CONTRACTED SERVICES	52,000.00	26,635.44	25,364.56	20,000.00	(32,000.00)
1-4-4300-5550 PW - EQUIPMENT - REPAIRS & MAINTEN	5,000.00	366.93	4,633.07	5,000.00	0.00
1-4-4300-5560 PW - BUILDING - REPAIRS & MAINTENAN	10,000.00	10,138.38	(138.38)	10,000.00	0.00
1-4-4300-6000 PW - EQUIPMENT RENTAL	5,000.00	2,702.54	2,297.46	5,000.00	0.00

Renfrew

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total Public Works Administration		**2,255,223.00**	**1,123,130.28**	**1,132,092.72**	**2,278,075.00**	**22,852.00**
Vehicles & Equipment						
1-4-4305-2100	VEH & EQUIP - SALARIES & WAGES	0.00	54,581.10	(54,581.10)	0.00	0.00
1-4-4305-2140	VEH & EQUIP - OVERTIME	0.00	1,896.49	(1,896.49)	0.00	0.00
1-4-4305-2200	VEH & EQUIP - EMPLOYER BENEFIT COS	0.00	347.25	(347.25)	0.00	0.00
1-4-4305-4430	VEH & EQUIP - PARTS & OIL	135,200.00	172,181.71	(36,981.71)	121,670.00	(13,530.00)
1-4-4305-4440	VEH & EQUIP - FUEL	144,200.00	94,164.42	50,035.58	111,874.00	(32,326.00)
1-4-4305-4745	VEH & EQUIP - VEHICLE LICENCE	11,250.00	11,185.43	64.57	12,000.00	750.00
1-4-4305-5550	VEH & EQUIP - EQUIP REPAIRS & MAIN	6,500.00	8,554.84	(2,054.84)	0.00	(6,500.00)
Total Vehicles & Equipment		**297,150.00**	**342,911.24**	**(45,761.24)**	**245,544.00**	**(51,606.00)**
Asphalt - Patch, Spray						
1-4-4310-2100	ASPHALT - PATCHING - SALARIES & WA(	0.00	70,164.60	(70,164.60)	0.00	0.00
1-4-4310-2140	ASPHALT - PATCHING - OVERTIME	0.00	259.54	(259.54)	0.00	0.00
1-4-4310-4000	ASPHALT - PATCHING - MAT & OP SUPPI	25,000.00	26,326.36	(1,326.36)	25,000.00	0.00
1-4-4310-5500	ASPHALT - PATCHING - CONTRACTED S	3,000.00	31,281.02	(28,281.02)	85,000.00	82,000.00
Total Asphalt - Patch, Spray		**28,000.00**	**128,031.52**	**(100,031.52)**	**110,000.00**	**82,000.00**
Asphalt - Sweeping						
1-4-4315-2100	SWEEP - SALARY & WAGES	0.00	17,963.96	(17,963.96)	0.00	0.00
1-4-4315-2140	SWEEP - OVERTIME	0.00	89.49	(89.49)	0.00	0.00
Total Asphalt - Sweeping		**0.00**	**18,053.45**	**(18,053.45)**	**0.00**	**0.00**
Unpaved						
1-4-4316-2100	UNPAVED - SALARIES & WAGES	0.00	327.91	(327.91)	0.00	0.00
1-4-4316-2140	UNPAVED - OVERTIME	0.00	(0.75)	0.75	0.00	0.00
1-4-4316-4000	UNPAVED - MATERIALS & OPERATING S	1,500.00	0.00	1,500.00	1,500.00	0.00
1-4-4316-5500	UNPAVED - CONTRACTED SERVICES	1,000.00	814.08	185.92	1,000.00	0.00
Total Unpaved		**2,500.00**	**1,141.24**	**1,358.76**	**2,500.00**	**0.00**
Roads - Roadside Maintenance						
1-4-4325-2100	RM - SALARIES & WAGES	0.00	127,910.72	(127,910.72)	0.00	0.00
1-4-4325-2140	RM - OVERTIME	0.00	1,692.08	(1,692.08)	0.00	0.00
1-4-4325-2200	RM - EMPLOYER BENEFITS	0.00	18,399.68	(18,399.68)	0.00	0.00
1-4-4325-4000	RM - MATERIALS & OPERATING SUPPLIE	99,000.00	38,952.32	60,047.68	70,000.00	(29,000.00)
1-4-4325-4460	RM - SUPPLIES - LANDSCAPING	46,055.00	46,054.54	0.46	50,000.00	3,945.00
1-4-4325-5500	RM - CONTRACTED SERVICES	48,000.00	44,759.41	3,240.59	95,000.00	47,000.00
Total Roads - Roadside Maintenance		**193,055.00**	**277,768.75**	**(84,713.75)**	**215,000.00**	**21,945.00**
Bridges and Culverts						
1-4-4330-2100	B & C - SALARIES & WAGES	0.00	542.76	(542.76)	0.00	0.00
1-4-4330-2140	B & C - OVERTIME	0.00	(28.73)	28.73	0.00	0.00
1-4-4330-2200	B & C - EMPLOYER BENEFITS	0.00	150.80	(150.80)	0.00	0.00

2026 DRAFT OPERATING BUDGET

General Fund

Account	Description	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-4-4330-4000	B & C - MATERIALS & OPERATING SUPPI	1,500.00	164.16	1,335.84	1,500.00	0.00
1-4-4330-5500	B & C - CONTRACTED SERVICES	5,000.00	0.00	5,000.00	5,000.00	0.00
	Total Bridges and Culverts	**6,500.00**	**828.99**	**5,671.01**	**6,500.00**	**0.00**
Roads - Traffic Operations						
1-4-4335-2100	TRAFFIC OP - SALARIES & WAGES	0.00	8,152.00	(8,152.00)	0.00	0.00
1-4-4335-2140	TRAFFIC OP - OVERTIME	0.00	111.61	(111.61)	0.00	0.00
1-4-4335-2200	TRAFFIC OP - EMPLOYER BENEFITS	0.00	2,302.13	(2,302.13)	0.00	0.00
1-4-4335-4000	TRAFFIC OP - MAT & OP SUPPLIES	5,000.00	3,550.77	1,449.23	8,000.00	3,000.00
1-4-4335-4450	TRAFFIC OP - TOOLS & SUPPLIES	300.00	0.00	300.00	300.00	0.00
1-4-4335-4600	TRAFFIC OP - HYDRO	6,900.00	7,051.46	(151.46)	6,900.00	0.00
1-4-4335-5500	TRAFFIC OP - CONTRACTED SERVICES	27,000.00	18,708.60	8,291.40	25,000.00	(2,000.00)
	Total Roads - Traffic Operations	**39,200.00**	**39,876.57**	**(676.57)**	**40,200.00**	**1,000.00**
Winter Control - Snowplowing						
1-4-4350-2100	WC - SNOWPLOW - SALARIES & WAGES	0.00	27,477.26	(27,477.26)	0.00	0.00
1-4-4350-2140	WC - SNOWPLOW - OVERTIME	0.00	20,925.39	(20,925.39)	0.00	0.00
1-4-4350-2200	WC - SNOWPLOW - EMPLOYER BENEFIT	0.00	8,870.38	(8,870.38)	0.00	0.00
1-4-4350-4000	WC - SNOWPLOW - MAT & OP SU	500.00	0.00	500.00	500.00	0.00
	Total Winter Control - Snowplowing	**500.00**	**57,273.03**	**(56,773.03)**	**500.00**	**0.00**
Winter Control - Snowremoval						
1-4-4351-2100	WC - SNOW REM - SALARIES & WAGES	0.00	48,742.84	(48,742.84)	0.00	0.00
1-4-4351-2140	WC - SNOW REM - OVERTIME	0.00	10,651.23	(10,651.23)	0.00	0.00
1-4-4351-2200	WC - SNOW REM - EMPLOYER BENEFITS	0.00	13,829.47	(13,829.47)	0.00	0.00
1-4-4351-5500	WC - SNOW REM - CONTRACTED SERVI	150,000.00	101,219.91	48,780.09	125,000.00	(25,000.00)
	Total Winter Control - Snowremoval	**150,000.00**	**174,443.45**	**(24,443.45)**	**125,000.00**	**(25,000.00)**
Winter Control - Sanding & Salting						
1-4-4355-2100	WC - SAND & SALT - SALARIES & WAGES	0.00	18,545.05	(18,545.05)	0.00	0.00
1-4-4355-2140	WC - SAND & SALT - OVERTIME	0.00	13,609.97	(13,609.97)	0.00	0.00
1-4-4355-2200	WC - SAND & SALT - EMPLOYER BENEFI	0.00	6,079.23	(6,079.23)	0.00	0.00
1-4-4355-4000	WC - SAND & SALT - MAT & OP SUPPLIES	290,000.00	255,606.54	34,393.46	210,000.00	(80,000.00)
	Total Winter Control - Sanding & Salti	**290,000.00**	**293,840.79**	**(3,840.79)**	**210,000.00**	**(80,000.00)**
Winter Control - Snow Fence						
1-4-4356-2100	WC - SF - SALARIES & WAGES	0.00	850.70	(850.70)	0.00	0.00
1-4-4356-2200	WC - SF - EMPLOYER BENEFITS	0.00	165.51	(165.51)	0.00	0.00
1-4-4356-4000	WC - SF - MATERIALS & OPERATING SUI	0.00	0.00	0.00	500.00	500.00
	Total Winter Control - Snow Fence	**0.00**	**1,016.21**	**(1,016.21)**	**500.00**	**500.00**
Winter Control - SW PL Sand salt						
1-4-4365-2100	WC SW - SALARIES & WAGES	0.00	25,771.04	(25,771.04)	0.00	0.00
1-4-4365-2140	WC SW - OVERTIME	0.00	7,530.16	(7,530.16)	0.00	0.00

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-4-4365-2200	WC SW - EMPLOYER BENEFITS	0.00	7,906.10	(7,906.10)	0.00	0.00
Total Winter Control - SW PL Sand salt		**0.00**	**41,207.30**	**(41,207.30)**	**0.00**	**0.00**
Transit - Disabled & Special Needs						
1-4-4380-3230	TRANSIT - TRANSFER TO SUNSHINE CO	0.00	0.00	0.00	250,000.00	250,000.00
Total Transit - Disabled & Special Nee		**0.00**	**0.00**	**0.00**	**250,000.00**	**250,000.00**
Street Lighting						
1-4-4385-3000	SL - INTERNAL DEBT PRINCIPAL	60,000.00	60,000.00	0.00	60,000.00	0.00
1-4-4385-3100	SL - INTERNAL DEBT INTEREST	5,708.00	5,708.31	(0.31)	4,800.00	(908.00)
1-4-4385-4600	SL - HYDRO	78,000.00	81,878.76	(3,878.76)	78,000.00	0.00
1-4-4385-5500	SL - CONTRACTED SERVICES	30,000.00	60,450.20	(30,450.20)	55,000.00	25,000.00
Total Street Lighting		**173,708.00**	**208,037.27**	**(34,329.27)**	**197,800.00**	**24,092.00**
Urban Storm Sewer System						
1-4-5300-2100	URBAN - SALARIES & WAGES	0.00	36,061.57	(36,061.57)	0.00	0.00
1-4-5300-2140	URBAN - OVERTIME	0.00	1,322.72	(1,322.72)	0.00	0.00
1-4-5300-2200	URBAN - EMPLOYER BENEFITS	0.00	9,962.62	(9,962.62)	0.00	0.00
1-4-5300-4000	URBAN - MATERIALS & OPERATING SUP	15,000.00	9,037.45	5,962.55	15,000.00	0.00
1-4-5300-5500	URBAN - CONTRACTED SERVICES	17,500.00	10,754.36	6,745.64	85,000.00	67,500.00
Total Urban Storm Sewer System		**32,500.00**	**67,138.72**	**(34,638.72)**	**100,000.00**	**67,500.00**
Solid Waste Collection (SWC)						
1-4-5600-2100	SWC - SALARIES & WAGES	22,958.00	22,637.19	320.81	24,689.00	1,731.00
1-4-5600-2140	SWC - OVERTIME	0.00	(34.77)	34.77	0.00	0.00
1-4-5600-2200	SWC - EMPLOYER BENEFITS	6,585.00	6,045.30	539.70	7,113.00	528.00
1-4-5600-4000	SWC - MATERIALS & OPERATING SUPPL	75,000.00	0.00	75,000.00	75,000.00	0.00
1-4-5600-5500	SWC - CONTRACTED SERVICES	280,000.00	301,677.59	(21,677.59)	285,000.00	5,000.00
Total Solid Waste Collection (SWC)		**384,543.00**	**330,325.31**	**54,217.69**	**391,802.00**	**7,259.00**
Waste Diversion - Recycling (WDR)						
1-4-5630-2100	RECYCLE - SALARIES & WAGES	18,015.00	17,764.03	250.97	19,277.00	1,262.00
1-4-5630-2140	RECYCLE - OVERTIME	0.00	(24.63)	24.63	0.00	0.00
1-4-5630-2200	RECYCLE - EMPLOYER BENEFITS	5,095.00	4,740.84	354.16	5,481.00	386.00
1-4-5630-4080	RECYCLE - PROMOTIONS	5,000.00	0.00	5,000.00	0.00	(5,000.00)
1-4-5630-5500	RECYCLE - CONTRACTED SERVICES	70,000.00	52,879.85	17,120.15	135,000.00	65,000.00
Total Waste Diversion - Recycling (WD		**98,110.00**	**75,360.09**	**22,749.91**	**159,758.00**	**61,648.00**
Waste Diversion - (HAZ)						
1-4-5640-2100	HAZ - SALARIES & WAGES	35,349.00	31,628.90	3,720.10	39,177.00	3,828.00
1-4-5640-2140	HAZ - OVERTIME	0.00	348.10	(348.10)	0.00	0.00
1-4-5640-2200	HAZ - EMPLOYER BENEFITS	8,615.00	6,997.02	1,617.98	9,799.00	1,184.00
1-4-5640-4000	HAZ - MATERIALS & OPERATING SUPPLI	1,000.00	1,176.96	(176.96)	1,000.00	0.00
1-4-5640-5500	HAZ - CONTRACTED SERVICES	35,000.00	30,888.19	4,111.81	35,000.00	0.00

2026 DRAFT OPERATING BUDGET

General Fund

	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total Waste Diversion - (HAZ)	**79,964.00**	**71,039.17**	**8,924.83**	**84,976.00**	**5,012.00**
Landfill Operations (LF)					
1-4-5700-2100 LF - SALARIES & WAGES	229,861.00	230,055.36	(194.36)	252,474.00	22,613.00
1-4-5700-2140 LF - OVERTIME	0.00	8,265.96	(8,265.96)	0.00	0.00
1-4-5700-2200 LF - EMPLOYER BENEFITS	67,413.00	64,962.00	2,451.00	74,514.00	7,101.00
1-4-5700-3010 LF - DEBENTURE PRINCIPAL	43,749.00	43,748.93	0.07	44,929.00	1,180.00
1-4-5700-3110 LF - DEBENTURE INTEREST	20,453.00	21,039.03	(586.03)	19,257.00	(1,196.00)
1-4-5700-4000 LF - MATERIALS & OPERATING SUPPLIE	15,000.00	6,883.54	8,116.46	30,000.00	15,000.00
1-4-5700-4080 LF - PROMOTIONS	300.00	0.00	300.00	300.00	0.00
1-4-5700-4110 LF - UNIFORMS	2,500.00	2,431.30	68.70	2,800.00	300.00
1-4-5700-4140 LF - MILEAGE	1,000.00	0.00	1,000.00	1,000.00	0.00
1-4-5700-4155 LF - PROFESSIONAL DEVELOPMENT	2,500.00	1,974.16	525.84	6,500.00	4,000.00
1-4-5700-4430 LF - PARTS & OIL	0.00	1,034.87	(1,034.87)	18,000.00	18,000.00
1-4-5700-4440 LF - FUEL	100.00	12,518.72	(12,418.72)	35,000.00	34,900.00
1-4-5700-4600 LF - HYDRO	1,500.00	1,162.88	337.12	1,100.00	(400.00)
1-4-5700-4610 LF - HEAT	9,000.00	11,664.56	(2,664.56)	8,500.00	(500.00)
1-4-5700-4640 LF - PROPERTY TAXES	8,000.00	8,051.83	(51.83)	8,000.00	0.00
1-4-5700-5100 LF - LEGAL	15,000.00	0.00	15,000.00	15,000.00	0.00
1-4-5700-5500 LF - CONTRACTED SERVICES	97,000.00	59,969.18	37,030.82	106,000.00	9,000.00
1-4-5700-5550 LF - EQUIP REPAIRS & MAINTENANCE	20,000.00	2,380.51	17,619.49	8,500.00	(11,500.00)
1-4-5700-6000 LF - EQUIPMENT RENTAL	50,000.00	46,880.84	3,119.16	45,000.00	(5,000.00)
Total Landfill Operations (LF)	**583,376.00**	**523,023.67**	**60,352.33**	**676,874.00**	**93,498.00**
Solar					
1-4-5800-3010 SOLAR - DEBENTURE PRINCIPAL	37,500.00	37,500.00	0.00	37,500.00	0.00
1-4-5800-3110 SOLAR - DEBENTURE INTEREST	12,736.00	12,736.29	(0.29)	11,655.00	(1,081.00)
1-4-5800-4600 SOLAR - HYDRO	5,450.00	4,647.39	802.61	5,000.00	(450.00)
1-4-5800-4650 SOLAR - TELEPHONE	800.00	638.06	161.94	700.00	(100.00)
1-4-5800-5550 SOLAR - EQUIP REPAIRS & MAINT	7,000.00	10,634.36	(3,634.36)	7,000.00	0.00
Total Solar	**63,486.00**	**66,156.10**	**(2,670.10)**	**61,855.00**	**(1,631.00)**
Parks					
1-4-6100-2100 PARKS - SALARIES & WAGES	0.00	151,588.34	(151,588.34)	0.00	0.00
1-4-6100-2140 PARKS - OVERTIME	0.00	872.70	(872.70)	0.00	0.00
1-4-6100-2200 PARKS - EMPLOYER BENEFITS	0.00	38,338.96	(38,338.96)	0.00	0.00
1-4-6100-4000 PARKS - MATERIALS & OPERATING SUP	500.00	178.36	321.64	500.00	0.00
1-4-6100-4440 PARKS - FUEL	0.00	1,256.17	(1,256.17)	0.00	0.00
1-4-6100-4480 PARKS - SUPPLIES - EQUIPMENT	1,000.00	932.10	67.90	1,000.00	0.00
1-4-6100-4600 PARKS - HYDRO	8,000.00	7,486.73	513.27	8,250.00	250.00
1-4-6100-5500 PARKS - CONTRACTED SERVICES	2,000.00	0.00	2,000.00	2,500.00	500.00
1-4-6100-5550 PARKS - EQUIP REPAIRS & MAINTENAN(	14,000.00	3,846.33	10,153.67	14,500.00	500.00
1-4-6100-5560 PARKS - BUILDING REPAIRS & MAINTEN	4,000.00	593.26	3,406.74	4,000.00	0.00
1-4-6100-5570 PARKS - MAINTENANCE	22,000.00	21,880.10	119.90	22,000.00	0.00

2026 DRAFT OPERATING BUDGET

General Fund

	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total Parks	**51,500.00**	**226,973.05**	**(175,473.05)**	**52,750.00**	**1,250.00**
Recreation Programs					
1-4-6200-2100 PROGRAMS - SALARIES & WAGES	193,381.00	57,990.00	135,391.00	207,550.00	14,169.00
1-4-6200-2140 PROGRAMS - OVERTIME	0.00	5,593.70	(5,593.70)	0.00	0.00
1-4-6200-2200 PROGRAMS - EMPLOYER BENEFITS	51,210.00	7,484.88	43,725.12	55,846.00	4,636.00
1-4-6200-3270 Programs - Aquatics Agreement	0.00	0.00	0.00	18,500.00	18,500.00
1-4-6200-4000 PROGRAMS - MATERIALS & OP SUPPLIE	7,000.00	7,879.06	(879.06)	10,000.00	3,000.00
1-4-6200-4080 PROGRAMS - PROMOTIONAL EXPENSES	0.00	1,902.91	(1,902.91)	3,200.00	3,200.00
1-4-6200-4135 PROGRAMS - MEAL EXPENSES	900.00	1,439.40	(539.40)	1,700.00	800.00
1-4-6200-4155 PROGRAMS - PROFESSIONAL DEVELOP	2,000.00	1,484.08	515.92	2,500.00	500.00
1-4-6200-4750 PROGRAMS - SPECIAL EVENT FEES	1,000.00	482.00	518.00	1,500.00	500.00
1-4-6200-5500 PROGRAMS - CONTRACTED SERVICES	40,800.00	53,211.77	(12,411.77)	57,700.00	16,900.00
1-4-6200-5550 PROGRAMS - EQUIP REPAIRS & MAINTE	1,000.00	3,031.05	(2,031.05)	1,000.00	0.00
1-4-6200-5570 PROGRAMS - MAINTENANCE	0.00	(342.93)	342.93	0.00	0.00
Total Recreation Programs	**297,291.00**	**140,155.92**	**157,135.08**	**359,496.00**	**62,205.00**
Recreation Facilities					
1-4-6300-2100 REC FAC - SALARIES & WAGES	1,228,289.00	823,588.19	404,700.81	1,305,168.00	76,879.00
1-4-6300-2140 REC FAC - OVERTIME	0.00	5,915.04	(5,915.04)	0.00	0.00
1-4-6300-2200 REC FAC - EMPLOYER BENEFITS	364,305.00	245,797.86	118,507.14	376,516.00	12,211.00
1-4-6300-3010 REC FAC - DEBENTURE PRINCIPAL	802,592.00	0.00	802,592.00	318,189.00	(484,403.00)
1-4-6300-3110 REC FAC - DEBENTURE INTEREST	796,773.00	301,075.90	495,697.10	912,157.00	115,384.00
1-4-6300-4000 REC FAC - MATERIALS & OPERATING SU	30,000.00	4,912.68	25,087.32	30,000.00	0.00
1-4-6300-4010 REC FAC - OFFICE SUPPLIES	2,500.00	4,121.27	(1,621.27)	3,000.00	500.00
1-4-6300-4030 REC FAC - SUBSCRIPTIONS	200.00	383.29	(183.29)	200.00	0.00
1-4-6300-4050 REC FAC - POSTAGE & SHIPPING	100.00	146.65	(46.65)	100.00	0.00
1-4-6300-4080 REC FAC - PROMOTIONAL EXPENSES	0.00	124.04	(124.04)	0.00	0.00
1-4-6300-4100 REC FAC - SAFETY WEAR & SUPPLIES	500.00	136.27	363.73	1,000.00	500.00
1-4-6300-4110 REC FAC - UNIFORMS	9,000.00	10,138.04	(1,138.04)	10,000.00	1,000.00
1-4-6300-4140 REC FAC - MILEAGE	2,200.00	496.65	1,703.35	2,000.00	(200.00)
1-4-6300-4150 REC FAC - MEMBERSHIPS	2,700.00	2,502.19	197.81	2,800.00	100.00
1-4-6300-4155 REC FAC - PROFESSIONAL DEVELOPME	15,000.00	11,113.10	3,886.90	15,000.00	0.00
1-4-6300-4240 REC FAC - JANITORIAL SUPPLIES	25,000.00	31,265.07	(6,265.07)	27,500.00	2,500.00
1-4-6300-4450 REC FAC - TOOLS	1,000.00	948.52	51.48	1,000.00	0.00
1-4-6300-4600 REC FAC - HYDRO	252,000.00	249,139.57	2,860.43	258,300.00	6,300.00
1-4-6300-4610 REC FAC - HEAT	51,000.00	46,461.37	4,538.63	52,275.00	1,275.00
1-4-6300-4630 REC FAC - WATER & WASTEWATER	38,000.00	31,062.48	6,937.52	38,000.00	0.00
1-4-6300-4700 REC FAC - INSURANCE	105,000.00	95,080.63	9,919.37	100,000.00	(5,000.00)
1-4-6300-5500 REC FAC - CONTRACTED SERVICES	48,000.00	102,958.27	(54,958.27)	67,000.00	19,000.00
1-4-6300-5550 REC FAC - EQUIP REPAIRS & MAINTENA	35,000.00	52,638.65	(17,638.65)	35,000.00	0.00
1-4-6300-5560 REC FAC - BUILDING REPAIRS & MAINTE	56,000.00	56,992.39	(992.39)	60,000.00	4,000.00
1-4-6300-6000 REC FAC - EQUIPMENT RENTAL	1,200.00	1,537.40	(337.40)	1,200.00	0.00
Total Recreation Facilities	**3,866,359.00**	**2,078,535.52**	**1,787,823.48**	**3,616,405.00**	**(249,954.00)**

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Recreation Vehicles & Equipment						
1-4-6350-2100	REC VEH & EQUIP - SALARIES & WAGES	0.00	5,305.56	(5,305.56)	0.00	0.00
1-4-6350-2200	REC VEH & EQUIP - EMPLOYER BENEFIT	0.00	1,544.70	(1,544.70)	0.00	0.00
1-4-6350-4430	REC VEH & EQUIP - PARTS & OIL	22,000.00	16,695.06	5,304.94	22,000.00	0.00
1-4-6350-4440	REC VEH & EQUIP - FUEL	18,000.00	12,334.15	5,665.85	15,000.00	(3,000.00)
1-4-6350-4725	REC VEH & EQUIP - LICENCES	1,200.00	2,082.50	(882.50)	1,200.00	0.00
Total Recreation Vehicles & Equipment		**41,200.00**	**37,961.97**	**3,238.03**	**38,200.00**	**(3,000.00)**
Library						
1-4-6400-2100	LIBRARY - SALARIES & WAGES	485,082.00	451,507.88	33,574.12	509,763.00	24,681.00
1-4-6400-2140	LIBRARY - OVERTIME	0.00	2,918.92	(2,918.92)	0.00	0.00
1-4-6400-2200	LIBRARY - EMPLOYER BENEFITS	132,357.00	124,347.46	8,009.54	141,839.00	9,482.00
1-4-6400-4000	LIBRARY - MATERIALS & OPERATING SU	7,550.00	6,879.54	670.46	8,000.00	450.00
1-4-6400-4010	LIBRARY - OFFICE SUPPLIES	5,000.00	5,104.73	(104.73)	5,000.00	0.00
1-4-6400-4050	LIBRARY - POSTAGE & SHIPPING	500.00	768.84	(268.84)	500.00	0.00
1-4-6400-4070	LIBRARY - ADVERTISING	2,000.00	3,890.49	(1,890.49)	4,500.00	2,500.00
1-4-6400-4125	LIBRARY - BANK INTEREST & SERVICE C	600.00	683.82	(83.82)	650.00	50.00
1-4-6400-4140	LIBRARY - MILEAGE	1,000.00	951.67	48.33	1,500.00	500.00
1-4-6400-4150	LIBRARY - MEMBERSHIPS	700.00	500.74	199.26	650.00	(50.00)
1-4-6400-4205	LIBRARY - BOOKS, PUBLICATIONS, MAN	22,000.00	21,602.79	397.21	22,500.00	500.00
1-4-6400-4210	LIBRARY - eBOOKS	2,400.00	2,147.64	252.36	2,400.00	0.00
1-4-6400-4215	LIBRARY - FILMS, VIDEO TAPES, DVDs	5,000.00	3,695.71	1,304.29	5,000.00	0.00
1-4-6400-4260	LIBRARY - PROGRAM SUPPLIES	2,000.00	2,786.36	(786.36)	2,000.00	0.00
1-4-6400-4480	LIBRARY - SUPPLIES - EQUIPMENT	5,000.00	2,942.79	2,057.21	12,000.00	7,000.00
1-4-6400-4600	LIBRARY - HYDRO	9,000.00	9,140.17	(140.17)	9,000.00	0.00
1-4-6400-4610	LIBRARY - HEAT	5,000.00	4,642.08	357.92	5,000.00	0.00
1-4-6400-4630	LIBRARY - WATER & WASTEWATER	300.00	243.92	56.08	300.00	0.00
1-4-6400-4650	LIBRARY - TELEPHONE	1,300.00	1,218.57	81.43	1,300.00	0.00
1-4-6400-4700	LIBRARY - INSURANCE	6,000.00	9,703.62	(3,703.62)	10,000.00	4,000.00
1-4-6400-4725	LIBRARY - LICENCES	600.00	134.48	465.52	500.00	(100.00)
1-4-6400-4750	LIBRARY - SPECIAL EVENTS FEES	1,000.00	0.00	1,000.00	1,000.00	0.00
1-4-6400-5150	LIBRARY - PROFESSIONAL DEVELOPME	6,000.00	6,253.15	(253.15)	6,000.00	0.00
1-4-6400-5400	LIBRARY - SOFTWARE SUPPORT	15,000.00	15,976.03	(976.03)	15,000.00	0.00
1-4-6400-5420	LIBRARY - INTERNET	6,500.00	6,290.47	209.53	6,500.00	0.00
1-4-6400-5500	LIBRARY - CONTRACTED SERVICE	2,000.00	4,030.96	(2,030.96)	3,000.00	1,000.00
1-4-6400-5560	LIBRARY - BUILDING REPAIRS & MAINTE	14,000.00	4,548.76	9,451.24	14,000.00	0.00
1-4-6400-6000	LIBRARY - EQUIPMENT RENTAL	1,100.00	1,282.68	(182.68)	1,100.00	0.00
Total Library		**738,989.00**	**694,194.27**	**44,794.73**	**789,002.00**	**50,013.00**
Museum						
1-4-6500-2100	MUSEUM - SALARIES & WAGES	132,594.00	131,437.27	1,156.73	117,749.00	(14,845.00)
1-4-6500-2140	MUSEUM - OVERTIME	0.00	2,163.00	(2,163.00)	0.00	0.00
1-4-6500-2200	MUSEUM - EMPLOYER BENEFITS	29,533.00	32,778.17	(3,245.17)	33,029.00	3,496.00
1-4-6500-4000	MUSEUM - MATERIALS & OPERATING SU	5,500.00	2,501.66	2,998.34	5,500.00	0.00

2026 DRAFT OPERATING BUDGET

General Fund

		2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-4-6500-4010	MUSEUM - OFFICE SUPPLIES	500.00	244.69	255.31	500.00	0.00
1-4-6500-4080	MUSEUM - PROMOTIONAL SUPPLIES	2,400.00	2,163.31	236.69	2,400.00	0.00
1-4-6500-4095	MUSEUM - GRANTS TO OTHER ORGANIZ	5,000.00	5,000.00	0.00	5,000.00	0.00
1-4-6500-4110	MUSEUM - UNIFORMS	800.00	0.00	800.00	350.00	(450.00)
1-4-6500-4150	MUSEUM - MEMBERSHIPS	305.00	313.00	(8.00)	350.00	45.00
1-4-6500-4155	MUSEUM - PROFESSIONAL DEVELOPME	1,500.00	684.86	815.14	1,500.00	0.00
1-4-6500-4235	MUSEUM - COMPUTER HARDWARE & EC	2,000.00	2,038.25	(38.25)	2,000.00	0.00
1-4-6500-4240	MUSEUM - JANITORIAL SUPPLIES	500.00	215.15	284.85	500.00	0.00
1-4-6500-4355	MUSEUM - INVENTORY FOR RESALE	500.00	85.14	414.86	500.00	0.00
1-4-6500-4600	MUSEUM - HYDRO	1,700.00	1,974.29	(274.29)	2,500.00	800.00
1-4-6500-4700	MUSEUM - INSURANCE	4,000.00	3,893.82	106.18	4,000.00	0.00
1-4-6500-5420	MUSEUM - INTERNET	1,500.00	0.00	1,500.00	1,500.00	0.00
1-4-6500-5500	MUSEUM - CONTRACTED SERVICES	3,000.00	2,566.62	433.38	4,000.00	1,000.00
1-4-6500-5550	MUSEUM - EQUIPMENT RENTAL	2,200.00	747.35	1,452.65	2,200.00	0.00
1-4-6500-5560	MUSEUM - BUILDING REPAIRS & MAINTE	6,000.00	7,761.79	(1,761.79)	6,000.00	0.00
Total Museum		**199,532.00**	**196,568.37**	**2,963.63**	**189,578.00**	**(9,954.00)**
Planning and Zoning						
1-4-7100-2100	PLAN - SALARIES & WAGES	103,604.00	93,938.64	9,665.36	83,992.00	(19,612.00)
1-4-7100-2140	PLAN - OVERTIME	0.00	(164.62)	164.62	0.00	0.00
1-4-7100-2200	PLAN - EMPLOYER BENEFITS	29,370.00	31,810.19	(2,440.19)	24,161.00	(5,209.00)
1-4-7100-4000	PLAN - MATERIALS & OPERATING SUPPI	2,000.00	2,479.50	(479.50)	2,000.00	0.00
1-4-7100-4030	PLAN - SUBSCRIPTIONS	300.00	373.11	(73.11)	500.00	200.00
1-4-7100-4110	PLAN - UNIFORMS	640.00	324.61	315.39	640.00	0.00
1-4-7100-4140	PLAN - MILEAGE	750.00	2,571.40	(1,821.40)	2,000.00	1,250.00
1-4-7100-4150	PLAN - MEMBERSHIPS & ASSOCIATIONS	1,000.00	838.83	161.17	1,500.00	500.00
1-4-7100-4155	PLAN - PROFESSIONAL DEVELOPMENT	5,500.00	6,479.26	(979.26)	7,500.00	2,000.00
1-4-7100-5100	PLAN - LEGAL	0.00	8,534.49	(8,534.49)	7,500.00	7,500.00
1-4-7100-5150	PLAN - OTHER PROFESSIONAL SERVICE	0.00	4,581.24	(4,581.24)	0.00	0.00
1-4-7100-5500	PLAN - CONTRACTED SERVICES	3,000.00	1,124.30	1,875.70	3,000.00	0.00
Total Planning and Zoning		**146,164.00**	**152,890.95**	**(6,726.95)**	**132,793.00**	**(13,371.00)**
Commerical and Industrial - BIA						
1-4-7200-2100	BIA - SALARIES & WAGES	0.00	55,207.32	(55,207.32)	0.00	0.00
1-4-7200-2200	BIA - EMPLOYER BENEFITS	0.00	12,299.54	(12,299.54)	0.00	0.00
1-4-7200-3230	BIA - TRANSFER TO OUTSIDE ENTITIES	105,000.00	105,000.00	0.00	105,000.00	0.00
1-4-7200-4600	BIA - HYDRO	0.00	108.32	(108.32)	0.00	0.00
Total Commerical and Industrial - BIA		**105,000.00**	**172,615.18**	**(67,615.18)**	**105,000.00**	**0.00**
Chamber of Commerce						
1-4-7220-3230	CHAMBER - TRANSFER TO OUTSIDE EN	10,000.00	10,000.00	0.00	10,000.00	0.00
Total Chamber of Commerce		**10,000.00**	**10,000.00**	**0.00**	**10,000.00**	**0.00**

Economic Development

2026 DRAFT OPERATING BUDGET

General Fund	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
1-4-7230-2100 ED - SALARIES & WAGES	17,721.00	17,588.63	132.37	19,401.00	1,680.00
1-4-7230-2140 ED - OVERTIME	0.00	81.06	(81.06)	0.00	0.00
1-4-7230-2200 ED - EMPLOYER BENEFITS	5,803.00	4,881.10	921.90	6,433.00	630.00
1-4-7230-3230 EC - CIP - GRANTS TO OUTSIDE ENTITIE	0.00	0.00	0.00	20,000.00	20,000.00
1-4-7230-4000 ED - MATERIALS & OPERATING SUPPLIE	800.00	77.85	722.15	800.00	0.00
1-4-7230-4030 ED - SUBSCRIPTIONS	500.00	2,012.79	(1,512.79)	2,500.00	2,000.00
1-4-7230-4080 ED - PROMOTIONAL EXPENSES	4,000.00	4,228.07	(228.07)	2,000.00	(2,000.00)
1-4-7230-4110 ED - UNIFORMS	500.00	426.58	73.42	500.00	0.00
1-4-7230-4140 ED - MILEAGE	1,950.00	1,449.79	500.21	2,000.00	50.00
1-4-7230-4150 ED - MEMBERSHIPS	1,000.00	513.64	486.36	1,000.00	0.00
1-4-7230-4155 ED - PROFESSIONAL DEVELOPMENT	3,050.00	3,145.04	(95.04)	3,050.00	0.00
Total Economic Development	**35,324.00**	**34,404.55**	**919.45**	**57,684.00**	**22,360.00**
Tourism & Promotion					
1-4-7240-2100 TOURISM - SALARIES & WAGES	0.00	3,784.56	(3,784.56)	0.00	0.00
1-4-7240-2200 TOURISM - EMPLOYER BENEFITS	0.00	1,029.22	(1,029.22)	0.00	0.00
1-4-7240-4000 TOURISM - MATERIALS & OPERATING SI	500.00	0.00	500.00	500.00	0.00
1-4-7240-4080 TOURISM - PROMOTIONAL EXPENSES	500.00	407.04	92.96	500.00	0.00
1-4-7240-4480 TOURISM - SUPPLIES - EQUIPMENT	3,000.00	0.00	3,000.00	3,000.00	0.00
1-4-7240-4600 TOURISM - HYDRO	3,000.00	3,314.31	(314.31)	3,000.00	0.00
1-4-7240-4610 TOURISM - HEAT	2,000.00	1,597.54	402.46	2,000.00	0.00
1-4-7240-5500 TOURISM - CONTRACTED SERVICES	2,000.00	1,636.53	363.47	2,000.00	0.00
1-4-7240-5550 TOURISM - EQUIP REPAIRS & MAINTENA	0.00	143.59	(143.59)	0.00	0.00
1-4-7240-5560 TOURISM - BUILDING REPAIRS & MAINTI	1,500.00	0.00	1,500.00	1,500.00	0.00
Total Tourism & Promotion	**12,500.00**	**11,912.79**	**587.21**	**12,500.00**	**0.00**
CAPITAL - CM					
1-4-8300-4235 CAPITAL - CM - EQUIPMENT	40,475.00	61,268.42	(20,793.42)	0.00	(40,475.00)
1-4-8300-5500 CAPITAL - CM - CONTRACTED SERVICES	0.00	3,033.72	(3,033.72)	0.00	0.00
Total CAPITAL - CM	**40,475.00**	**64,302.14**	**(23,827.14)**	**0.00**	**(40,475.00)**
CAPITAL - IT					
1-4-8335-4235 CAPITAL - IT - NEW EQUIPMENT	0.00	25,815.24	(25,815.24)	73,400.00	73,400.00
1-4-8335-5500 CAPITAL - IT - CONTRACTED SERVICES	0.00	0.00	0.00	40,000.00	40,000.00
Total CAPITAL - IT	**0.00**	**25,815.24**	**(25,815.24)**	**113,400.00**	**113,400.00**
CAPITAL - FACILITIES					
1-4-8360-5500 CAPITAL - Facilities - Contracted Servic	1,580,000.00	803,350.23	776,649.77	940,000.00	(640,000.00)
Total CAPITAL - FACILITIES	**1,580,000.00**	**803,350.23**	**776,649.77**	**940,000.00**	**(640,000.00)**
CAPITAL - FIRE					
1-4-8401-4480 CAPITAL - FIRE - EQUIPMENT	0.00	0.00	0.00	1,100,000.00	1,100,000.00
1-4-8401-5500 CAPITAL - FIRE - CONTRACTED SERVICI	160,000.00	80,381.72	79,618.28	0.00	(160,000.00)

2026 DRAFT OPERATING BUDGET

General Fund

	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total CAPITAL - FIRE	**160,000.00**	**80,381.72**	**79,618.28**	**1,100,000.00**	**940,000.00**
CAPITAL - PW					
1-4-8430-4000 CAPITAL - PW - MATERIALS & OP SUPPL	0.00	20.35	(20.35)	0.00	0.00
1-4-8430-4900 CAPITAL - PW - EQUIPMENT & VEHICLES	0.00	5,450.37	(5,450.37)	0.00	0.00
1-4-8430-5150 CAPITAL - PW - OTHER PROF SERVICES	45,000.00	1,156,633.73	(1,111,633.73)	145,000.00	100,000.00
1-4-8430-5500 CAPITAL - PW - CONTRACTED SERVICES	5,617,441.00	4,285,082.12	1,332,358.88	6,552,598.00	935,157.00
Total CAPITAL - PW	**5,662,441.00**	**5,447,186.57**	**215,254.43**	**6,697,598.00**	**1,035,157.00**
CAPITAL - VEHICLES					
1-4-8435-5500 CAPITAL - VEHICLES - CONTRACTED SE	607,000.00	0.00	607,000.00	440,000.00	(167,000.00)
Total CAPITAL - VEHICLES	**607,000.00**	**0.00**	**607,000.00**	**440,000.00**	**(167,000.00)**
CAPITAL - SWD					
1-4-8562-4900 CAPITAL - SWD - NEW EQUIPMENT	0.00	7,988.16	(7,988.16)	0.00	0.00
1-4-8562-5150 CAPITAL - SWD - OTHER PROF SERVICE	0.00	1,285.99	(1,285.99)	0.00	0.00
Total CAPITAL - SWD	**0.00**	**9,274.15**	**(9,274.15)**	**0.00**	**0.00**
CAPITAL - LF					
1-4-8570-5500 CAPITAL - LF - CONTRACTED SERVICES	1,386,782.00	36,906.60	1,349,875.40	991,082.00	(395,700.00)
Total CAPITAL - LF	**1,386,782.00**	**36,906.60**	**1,349,875.40**	**991,082.00**	**(395,700.00)**
CAPITAL - REC					
1-4-8600-5150 CAPITAL REC - PROFESSIONAL SERVICI	0.00	2,780.59	(2,780.59)	0.00	0.00
1-4-8600-5500 CAPITAL REC - CONTRACTED SERVICES	0.00	125,571.84	(125,571.84)	0.00	0.00
Total CAPITAL - REC	**0.00**	**128,352.43**	**(128,352.43)**	**0.00**	**0.00**
CAPITAL - PARKS					
1-4-8610-5500 CAPITAL - PARKS - CONTRACTED SERVI	105,000.00	104,583.84	416.16	40,000.00	(65,000.00)
Total CAPITAL - PARKS	**105,000.00**	**104,583.84**	**416.16**	**40,000.00**	**(65,000.00)**
CAPITAL - REC FAC					
1-4-8630-4480 CAPITAL - REC FAC - SUPPLIES - EQUIPI	0.00	6,771.11	(6,771.11)	90,000.00	90,000.00
1-4-8630-5500 CAPITAL - REC FAC - CONTRACTED SER	98,700.00	55,691.73	43,008.27	18,000.00	(80,700.00)
Total CAPITAL - REC FAC	**98,700.00**	**62,462.84**	**36,237.16**	**108,000.00**	**9,300.00**
CAPITAL - LIBRARY					
1-4-8640-5500 CAPITAL - LIBRARY - CONTRACTED SER	8,500.00	0.00	8,500.00	0.00	(8,500.00)
Total CAPITAL - LIBRARY	**8,500.00**	**0.00**	**8,500.00**	**0.00**	**(8,500.00)**
CAPITAL - MUSEUM					
1-4-8650-5500 CAPITAL - MUSEUM - CONTRACTED SEF	5,500.00	0.00	5,500.00	80,000.00	74,500.00

Renfrew

2026 DRAFT OPERATING BUDGET

General Fund

	2025 BUDGET	2025 ACTUAL	2025 BUDGET TO ACTUAL VARIANCE	2026 BUDGET	25-26 BUDGET VARIANCE
Total CAPITAL - MUSEUM	**5,500.00**	**0.00**	**5,500.00**	**80,000.00**	**74,500.00**
CAPITAL - PLANNING					
1-4-8710-5150 CAPITAL - PLAN - OTHER PROF SERVICE	145,000.00	77,111.62	67,888.38	184,000.00	39,000.00
1-4-8710-5500 CAPITAL - PLAN - CONTRACTED SERVIC	165,309.00	419.76	164,889.24	50,000.00	(115,309.00)
Total CAPITAL - PLANNING	**310,309.00**	**77,531.38**	**232,777.62**	**234,000.00**	**(76,309.00)**
Total EXPENSES	**33,117,599.00**	**27,616,921.58**	**5,500,677.42**	**34,356,640.00**	**1,239,041.00**
Total General Fund	**0.00**	**3,669,048.10**	**(3,669,048.10)**	**0.00**	**0.00**

2026 DRAFT OPERATING BUDGET		2025 BUDGET	2025 ACTUAL	2026 BUDGET	25-26 BUDGET VARIANCE
General Fund					
REVENUE					
REVENUES					
Water Treatment Plant					
1-3-5400-9065	WTP - MISCELLANEOUS REVENUE	0.00	(3,600.00)	0.00	0.00
Total Water Treatment Plant		**0.00**	**(3,600.00)**	**0.00**	**0.00**
Water distribution/transmission					
1-3-5500-7175	TR FR - WATER RESERVE	(1,333,954.00)	0.00	(1,321,109.00)	12,845.00
1-3-5500-9065	WD - MISCELLANEOUS REVENUE	0.00	(12,708.29)	0.00	0.00
1-3-5500-9260	WD - WATER METERED ICI	(3,050,997.00)	(2,957,594.85)	(3,171,842.00)	(120,845.00)
1-3-5500-9302	WD - PENALTY & INTEREST	(15,900.00)	(7,080.27)	(15,900.00)	0.00
Total Water distribution/transmission		**(4,400,851.00)**	**(2,977,383.41)**	**(4,508,851.00)**	**(108,000.00)**
Total REVENUES		**(4,400,851.00)**	**(2,980,983.41)**	**(4,508,851.00)**	**(108,000.00)**
EXPENSE					
EXPENSES					
Water Treatment Plant (WTP)					
1-4-5400-2100	WTP - SALARIES & WAGES	99,856.00	83,519.09	114,574.00	14,718.00
1-4-5400-2140	WTP - OVERTIME	0.00	(589.44)	0.00	0.00
1-4-5400-2200	WTP - EMPLOYER BENEFITS	26,678.00	23,106.75	32,999.00	6,321.00
1-4-5400-3010	WTP - DEBENTURE PRINCIPAL	200,000.00	233,539.19	200,000.00	0.00
1-4-5400-3110	WTP - DEBENTURE INTEREST	10,720.00	36,386.25	6,000.00	(4,720.00)
1-4-5400-4000	WTP - MATERIALS & OPERATING SUPPL	0.00	0.00	2,000.00	2,000.00
1-4-5400-4050	WTP - POSTAGE & SHIPPING	17,000.00	1,246.56	17,000.00	0.00
1-4-5400-4505	WTP - WRITE OFFS	10,000.00	2,411.10	10,000.00	0.00
1-4-5400-4640	WTP - PROPERTY TAXES	60,000.00	57,121.99	60,000.00	0.00
1-4-5400-4700	WTP - INSURANCE	90,000.00	66,934.70	65,000.00	(25,000.00)
1-4-5400-5110	WTP - AUDIT	5,700.00	0.00	0.00	(5,700.00)
1-4-5400-5500	WTP - CONTRACTED SERVICES	1,009,737.00	1,072,129.25	0.00	(1,009,737.00)
1-4-5400-5640	WTP - OCWA OPERATIONS CONTRACT	0.00	0.00	898,293.00	898,293.00
1-4-5400-7675	TR TO - WATER RESERVE	668,459.00	668,459.00	735,383.00	66,924.00
Total Water Treatment Plant (WTP)		**2,198,150.00**	**2,244,264.44**	**2,141,249.00**	**(56,901.00)**
Water distribution/transmission (WD)					
1-4-5500-2100	WD - SALARIES & WAGES	1,500.00	463.92	0.00	(1,500.00)
1-4-5500-2140	WD - OVERTIME	2,000.00	417.02	0.00	(2,000.00)
1-4-5500-2200	WD - EMPLOYER BENEFITS	450.00	148.28	0.00	(450.00)
1-4-5500-3010	WD - DEBENTURE PRINCIPAL	133,090.00	99,550.49	167,157.00	34,067.00
1-4-5500-3110	WD - DEBENTURE INTEREST	50,976.00	26,021.53	89,803.00	38,827.00
1-4-5500-4000	WD - MATERIALS & OPERATING SUPPLII	0.00	0.00	10,000.00	10,000.00
1-4-5500-4725	WD - LICENSES	0.00	0.00	1,000.00	1,000.00
1-4-5500-5150	WD - OTHER PROFESSIONAL SERVICES	0.00	69,092.50	0.00	0.00

2026 DRAFT OPERATING BUDGET		2025 BUDGET	2025 ACTUAL	2026 BUDGET	25-26 BUDGET VARIANCE
General Fund					
1-4-5500-5500	WD - CONTRACTED SERVICES	254,058.00	509,188.25	30,000.00	(224,058.00)
1-4-5500-5640	WD - OCWA CONTRACT	0.00	0.00	298,225.00	298,225.00
Total Water distribution/transmission		**442,074.00**	**704,881.99**	**596,185.00**	**154,111.00**
Water Meters					
1-4-5550-2100	WAT MET - SALARIES & WAGES	5,000.00	6,137.99	0.00	(5,000.00)
1-4-5550-2140	WAT MET - OVERTIME	0.00	144.72	0.00	0.00
1-4-5550-2200	WAT MET - EMPLOYER BENEFITS	1,500.00	1,844.21	0.00	(1,500.00)
1-4-5550-4000	WAT MET - MATERIALS & OPERATING SU	20,000.00	22,903.49	20,000.00	0.00
1-4-5550-4480	WAT MET - SUPPLIES - EQUIPMENT	1,000.00	0.00	1,000.00	0.00
1-4-5550-5500	WAT MET - CONTRACT SERVICES	1,000.00	226.37	1,000.00	0.00
Total Water Meters		**28,500.00**	**31,256.78**	**22,000.00**	**(6,500.00)**
Water Elevated Tower					
1-4-5560-5500	WET - CONTRACTED SERVICES	85,000.00	72,076.17	20,000.00	(65,000.00)
Total Water Elevated Tower		**85,000.00**	**72,076.17**	**20,000.00**	**(65,000.00)**
Hydrants					
1-4-5570-2100	W - HYD - SALARIES & WAGES	3,000.00	1,074.10	0.00	(3,000.00)
1-4-5570-2200	W - HYD - EMPLOYER BENEFITS	1,000.00	227.28	0.00	(1,000.00)
1-4-5570-5500	W - HYD - CONTRACTED SERVICES	0.00	54,835.19	0.00	0.00
Total Hydrants		**4,000.00**	**56,136.57**	**0.00**	**(4,000.00)**
Booster Station					
1-4-5580-4600	W - BOOSTER - HYDRO	3,500.00	3,509.37	3,500.00	0.00
1-4-5580-5500	W - BOOSTER - CONTRACTED SERVICES	500.00	0.00	0.00	(500.00)
Total Booster Station		**4,000.00**	**3,509.37**	**3,500.00**	**(500.00)**
CAPITAL - WATER TREATMENT PLANT					
1-4-8540-5500	CAPITAL - WTP - CONTRACTED SERVICE	409,707.00	282,783.86	1,207,988.00	798,281.00
Total CAPITAL - WATER TREATMENT PLANT		**409,707.00**	**282,783.86**	**1,207,988.00**	**798,281.00**
CAPITAL - WATER DISTRIBUTION					
1-4-8550-4480	CAPITAL - WD - SUPPLIES - EQUIPMENT	15,000.00	1,135.34	0.00	(15,000.00)
1-4-8550-5500	CAPITAL - WD - CONTRACTED SERVICES	989,420.00	145,753.95	217,929.00	(771,491.00)
Total CAPITAL - WATER DISTRIBUTION		**1,004,420.00**	**146,889.29**	**217,929.00**	**(786,491.00)**
CAPITAL - WAT MET					
1-4-8555-4480	CAPITAL - WAT MET EQUIPMENT	225,000.00	0.00	300,000.00	75,000.00
Total CAPITAL - WAT MET		**225,000.00**	**0.00**	**300,000.00**	**75,000.00**
Total EXPENSES		**4,400,851.00**	**3,541,798.47**	**4,508,851.00**	**108,000.00**

Renfrew

2026 DRAFT OPERATING BUDGET	2025 BUDGET	2025 ACTUAL	2026 BUDGET	25-26 BUDGET VARIANCE
General Fund				
Total General Fund	0.00	560,815.06	0.00	0.00

Sewer Budget

For Period Ending 31-Dec-2026

Renfrew

2026 DRAFT OPERATING BUDGET

General Fund	2025 ACTUAL	2025 BUDGET	2026 BUDGET	25-26 BUDGET VARIANCE
REVENUE				
REVENUE				
Wastewater Collections				
1-3-5100-7155 TR FR - SEWER RESERVE	0.00	(754,375.00)	(834,417.00)	(80,042.00)
1-3-5100-8400 WWC - PROVINCIAL CAPITAL GRANTS	0.00	(73,000.00)	0.00	73,000.00
1-3-5100-9030 WWC - PENALTIES ON SEWER	(5,384.02)	0.00	(20,100.00)	(20,100.00)
1-3-5100-9075 WWC - OTHER FEES & CHARGES	(300.00)	0.00	0.00	0.00
1-3-5100-9292 WWC - METERED ICI	(2,644,034.12)	(2,734,692.00)	(2,772,337.00)	(37,645.00)
1-3-5100-9780 WWC - INTEREST ON OWN FUNDS	0.00	(15,000.00)	0.00	15,000.00
Total Wastewater Collections	**(2,649,718.14)**	**(3,577,067.00)**	**(3,626,854.00)**	**(49,787.00)**
Total REVENUE	**(2,649,718.14)**	**(3,577,067.00)**	**(3,626,854.00)**	**(49,787.00)**
EXPENSE				
EXPENSE				
Wastewater Collections (WWC)				
1-4-5100-2100 WWC - SALARIES & WAGES	2,128.59	5,000.00	0.00	(5,000.00)
1-4-5100-2140 WWC - OVERTIME	191.00	600.00	0.00	(600.00)
1-4-5100-2200 WWC - EMPLOYER BENEFITS	602.67	1,680.00	0.00	(1,680.00)
1-4-5100-3010 WWC - DEBENTURE PRINCIPAL	69,685.35	93,163.00	108,525.00	15,362.00
1-4-5100-3110 WWC - DEBENTURE INTEREST	27,322.95	35,684.00	51,652.00	15,968.00
1-4-5100-4000 WWC - MATERIALS & OPERATING SUPPI	1,169.09	0.00	10,000.00	10,000.00
1-4-5100-4600 WWC - HYDRO	7,497.33	11,000.00	10,000.00	(1,000.00)
1-4-5100-4725 WWC - LICENCES	0.00	0.00	1,000.00	1,000.00
1-4-5100-5500 WWC - CONTRACTED SERVICES	198,377.85	220,000.00	85,000.00	(135,000.00)
1-4-5100-5640 WWC - OCWA CONTRACT	0.00	0.00	247,512.00	247,512.00
Total Wastewater Collections (WWC)	**306,974.83**	**367,127.00**	**513,689.00**	**146,562.00**
Wastewater Treatment (WWT)				
1-4-5200-2100 WWTP - SALARIES & WAGES	102,346.01	88,705.00	114,574.00	25,869.00
1-4-5200-2140 WWTP - OVERTIME	(374.54)	200.00	0.00	(200.00)
1-4-5200-2145 WWTP - STANDBY	32.00	200.00	0.00	(200.00)
1-4-5200-2200 WWTP - EMPLOYER BENEFITS	28,890.53	26,732.00	32,999.00	6,267.00
1-4-5200-3010 WWTP - DEBENTURE PRINCIPAL	270,977.44	247,000.00	247,500.00	500.00
1-4-5200-3110 WWTP - DEBENTURE INTEREST	320,050.85	311,192.00	299,337.00	(11,855.00)
1-4-5200-4000 WWTP - MATERIALS & OPERATING SUPI	0.00	0.00	1,000.00	1,000.00
1-4-5200-4505 WWTP - WRITE OFFS	0.00	10,000.00	10,000.00	0.00
1-4-5200-4640 WWTP - PROPERTY TAXES	118,523.31	118,500.00	118,500.00	0.00
1-4-5200-4700 WWTP - INSURANCE	63,463.34	120,000.00	65,000.00	(55,000.00)
1-4-5200-5100 WWTP - LEGAL FEES	1,816.42	0.00	0.00	0.00
1-4-5200-5500 WWTP - CONTRACTED SERVICES	1,144,573.46	990,000.00	0.00	(990,000.00)
1-4-5200-5640 WWTP - OCWA OPERATIONS CONTRAC	0.00	0.00	929,169.00	929,169.00
1-4-5200-7655 TR TO - SEWER RESERVE	164,607.00	164,607.00	148,013.00	(16,594.00)

2026 DRAFT OPERATING BUDGET General Fund	2025 ACTUAL	2025 BUDGET	2026 BUDGET	25-26 BUDGET VARIANCE
Total Wastewater Treatment (WWT)	**2,214,905.82**	**2,077,136.00**	**1,966,092.00**	**(111,044.00)**
CAPITAL - WASTEWATER COLLECTIONS				
1-4-8510-4480 CAPITAL - WWC - SUPPLIES - EQUIPMEN	1,135.34	240,000.00	300,000.00	60,000.00
1-4-8510-5150 CAPITAL - WWC - OTHER PROF SERVICE	5,187.47	300,000.00	0.00	(300,000.00)
1-4-8510-5500 CAPITAL - WWC - CONTRACTED SERVIC	92,083.14	130,000.00	328,198.00	198,198.00
Total CAPITAL - WASTEWATER COLLECTIONS	**98,405.95**	**670,000.00**	**628,198.00**	**(41,802.00)**
CAPITAL - WASTEWATER TREATMENT PLANT				
1-4-8520-5150 CAPITAL - WWTP - OTHER PROF. SERVI	3,032.75	150,000.00	0.00	(150,000.00)
1-4-8520-5500 CAPITAL - WWTP - CONTRACTED SERVI	308,677.32	312,804.00	518,875.00	206,071.00
Total CAPITAL - WASTEWATER TREATMENT P	**311,710.07**	**462,804.00**	**518,875.00**	**56,071.00**
Total EXPENSE	**2,931,996.67**	**3,577,067.00**	**3,626,854.00**	**49,787.00**
Total General Fund	**282,278.53**	**0.00**	**0.00**	**0.00**

2026 CAPITAL BUDGET

DEPARTMENT			RANKING - ASSET FAILURE RISK LEVEL	
CRS	Community and Recreation Services	1,118,000.00	1. Critical	6,168,482.00
DE	Development and Environment	1,225,082.00	2. High	3,178,348.00
FCS	Finance and Corporate Services	113,400.00	3. Moderate	1,397,250.00
FEP	Fire, Emergency, and Protective Services	1,100,000.00	4. Low	-
IPWE	Infrastructure, Public Works and Engineering	7,187,598.00		$ 10,744,080.00
		$ 10,744,080.00		

DEPT.	DESCRIPTION	2024 CARRY OVER	2025 CARRY OVER	2026 BUDGET	TOTAL BUDGET	TAXATION	GRANT	RESERVES	DEV CHARGES	BORROWING	UNFINANCED	SUBTOTAL	RANKING
CRS	2026 - Fire Systems			20,000	20,000			20,000			-	20,000	1. Critical
CRS	2026 - Museum Project			80,000	80,000		40,000	-			40,000	80,000	1. Critical
DE	2026 - Landfill Slope			791,082	791,082			-		791,082	-	791,082	1. Critical
DE	2026 - Scanning			10,000	10,000			10,000			-	10,000	1. Critical
DE	2026 - OP			44,000	44,000			44,000			-	44,000	1. Critical
FCS	2024 - Financial Softwares (Vadim & FMW)			40,000	40,000			40,000			-	40,000	1. Critical
FCS	2026 - New Server			50,000	50,000			50,000			-	50,000	1. Critical
FCS	2026- Lockable Server Rack & UPS System			5,900	5,900			5,900			-	5,900	1. Critical
FCS	2026 - Updated Switches			10,500	10,500			10,500			-	10,500	1. Critical
FCS	2026 - Council Surfaces			7,000	7,000			7,000			-	7,000	1. Critical
FEP	2026 - Pumper Rescue			1,100,000	1,100,000					1,100,000	-	1,100,000	1. Critical
IPWE	2026 - Diesel Extraction			150,000	150,000			150,000			-	150,000	1. Critical
IPWE	2026 - V24 CAT Backhoe Heavy Equipment			330,000	330,000			330,000			-	330,000	1. Critical
IPWE	2026 - Munroe Avenue Reconstruction			3,520,000	3,520,000					3,520,000	-	3,520,000	1. Critical
IPWE	2024 - Seventh St - Asphalt Rehabilitation			10,000	10,000			10,000			-	10,000	1. Critical
CRS	2026 - Salter			10,000	10,000			10,000			-	10,000	2. High
CRS	2026 - Elliptical Machine			15,000	15,000			15,000			-	15,000	2. High
CRS	2025 - Park Signage		15,000	-	15,000			15,000			-	15,000	2. High
CRS	2026 - Brine Filtration			18,000	18,000			18,000			-	18,000	2. High
CRS	2026 - New Mower (replace T12)			65,000	65,000			65,000			-	65,000	2. High
CRS	2026 - New Truck (replace T11)			100,000	100,000			100,000			-	100,000	2. High
CRS	2026 - 1 Innovation Gas Furnace Replacement (5 Units)			250,000	250,000			250,000			-	250,000	2. High
CRS	2026 - 1 Innovation Roof Replacement			500,000	500,000			500,000			-	500,000	2. High
DE	2026 - Development Charges Study			40,000	40,000				40,000		-	40,000	2. High
DE	2026 - Landfill Scale and Scalehouse			200,000	200,000			200,000			-	200,000	2. High
DE	2026 - Zoning Bylaw Review			40,000	40,000			40,000			-	40,000	2. High
IPWE	2026 - Storage Structure Replacement			20,000	20,000			20,000			-	20,000	2. High
IPWE	2026 - Harry Street (Part 1)			1,795,348	1,795,348					1,795,348	-	1,795,348	2. High
IPWE	2026 - Oil Units			15,000	15,000			15,000			-	15,000	2. High
IPWE	2026 - Streetscan			45,000	45,000			45,000			-	45,000	2. High
CRS	2026 - Fob 1 Innovation Main Door			10,000	10,000			10,000			-	10,000	3. Moderate
CRS	2026 - Security Cameras @ Town Hall			10,000	10,000			10,000			-	10,000	3. Moderate
DE	2026 - Mask-O'Brien Development Options			50,000	50,000			50,000			-	50,000	2. High
IPWE	2026 - Design-Lynn St(Quarry-Hall Ave), Harry St(Sidney-Hall)			100,000	100,000			100,000			-	100,000	3. Moderate
IPWE	2026 - Sidewalk Plow Replacement			10,000	10,000			10,000			-	10,000	3. Moderate
IPWE	2026 - Miscellaneous Roads			1,192,250	1,192,250			1,192,250			-	1,192,250	3. Moderate
DE	2026 - CIP Review			50,000	50,000			50,000			-	50,000	3. Moderate
CRS	2026 - Park Redevelopment			25,000	25,000			25,000			-	25,000	3. Moderate
											-		
	SUBTOTAL	-	15,000	10,729,080	10,744,080	-	40,000	3,417,650	40,000	7,206,430	40,000	10,744,080	