



## Special County Council

Thursday, January 29, 2026 at 9:30 AM

Council Chambers

### Agenda

Page

1. **Call to Order**
2. **Welcome and Land Acknowledgement**
3. **Moment of Silent Reflection**
4. **National Anthem**
5. **Roll Call**
6. **Disclosure of Pecuniary Interest**
7. **Committee Reports**
  - a. Chair of Corporate Services Committee - Opening Remarks on the 2026 County of Renfrew Budget.
  - b. CAO/Deputy Clerk and Manager of Finance/Treasurer - 3 - 223  
Overview of the 2026 County of Renfrew Budget  
[2026 Budget Workshop Presentation](#)   
[2026 Budget Document](#)   
[2026 Business Cases](#) 
8. **By-laws**
  - a. [9-26 A By-law to Adopt the Estimates for the Sums Required for 2026](#)  224

**RECOMMENDATION:** THAT the following By-law be enacted and passed:

a. By-law 9-26 - A By-law to Adopt the Estimates for the Sums Required During the Year 2026 for General, Capital and All Purposes of the County of Renfrew.

**9. Notice of Motions**

**10. Members' Written Motions**

**11. New Business**

**12. Confirmation By-law**

a. By-law 10-26 - A By-law to Confirm the Proceedings of the Council of the County of Renfrew at the meeting held on January 29, 2026.

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[10-26 Confirmatory By-law January 29, 2026](#) 

**RECOMMENDATION:** THAT By-law 10-26, being a By-law to confirm the proceedings of the Council of the County of Renfrew at the meeting held on January 29, 2026, be now numbered, deemed read three times and passed.

**13. Adjournment**

**RECOMMENDATION:** THAT County Council adjourn.



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**Renfrew**  
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## **2026 Budget**

**January 29, 2026**

**January 30, 2026**

# Municipal Budgeting

Municipal accounting differs from Public Sector Accounting in a few critical ways:

- Capital costs are expensed as incurred – not over the life of the asset (amortization).
- Debt proceeds are viewed as revenue, principal payments viewed as expenses – a “cash flow” view of debt.
- Transfers to reserves are viewed as expenses.
- Transfers from reserves are viewed as revenue.

In the budget, these items are identified by yellow highlights:

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
Surplus Adjustment - Trf To Reserves	0	0	0	0		
Surplus Adjustment - Capital	0	34,438,404	44,325,715	(9,887,311)	-22.31%	39,214,490
Surplus Adjustment - Debt Proceeds	0	(5,782,025)	(5,500,000)	(282,025)	5.13%	(8,678,000)
Surplus Adjustment - Depreciation	0	(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)
Surplus Adjustment - Trf From Reserves		(26,300,198)	(34,572,958)	8,272,760	-23.93%	(29,570,817)

# 2026 Budget Format

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
Example		466,548	476,678	(10,130)	-2.13%	396,852	345,869	304,327	316,354	279,161

**2026 Budget Enhancement** - these are service level increases for Council consideration as part of this budget. For example, new activities, new staff/hours, new programs, etc.

**2026 Budget** - a budget that will allow us to meet the Council target.

**2025 Budget** - for reference.

**Variance \$** - the increase in the baseline budget over the 2025 budget in dollars.

**Variance %** - the increase in the baseline budget over the 2025 budget in percentage.

**2024-2020 Actual** - five years of actual costs for reference.

# 2026 Budget Guidelines

## **RESOLUTION NO. FA-CC-24-09-105**

THAT County Council approve that the County of Renfrew's non-union salary grid be adjusted annually based on the June 12 month average of the Consumer Price Index (CPI) for Ontario (all items) as determined by Statistics Canada (2.00% for 2026).

## **May 16, 2024 County Council Resolution**

THAT County Council approve the creation of the Growth Reserve; AND THAT contributions to the Growth Reserve equal to the weighted Current Value Assessment (CVA) growth revenue for the 2025 year be included in the draft 2025 budget (**\$752,999 or 1.23% for 2026**).

THAT County Council approve the Asset Management Plan and Long Term Financial Plan, as amended (**target of \$3,000,000 increase in capital reserve contributions for 2026**).

# Summary 2026 Guidelines

## RESOLUTION NO. FA-CC-25-09-65

	2025 Budget	2026 Target Increase \$	2026 Target Increase %
Capital Levy	\$ 24,726,326	\$ 3,000,000	12.1%
Operating Levy	\$ 36,701,936	\$ 1,101,058	3.0%
Total	\$ 61,428,262	\$ 4,101,058	6.7%

THAT County Council approve the following 2026 Budget Guidelines:

- a) Increase the capital levy contributions by \$3,000,000 over the 2025 budget;
- b) All revenue associated with weighted CVA growth for the 2026 year be contributed to the Growth Reserve; and
- c) Departmental net operating budgets increase by no more than 3% over the 2025 budget.

# Summary

- c) Departmental net operating budgets increase by no more than 3% over the 2025 budget. – **Unmet**

**Because we were unable to hold departmental operating budgets to a 3% increase, we reduced the contributions to:**

- a) capital levy; and**
  - b) growth reserve,**
- to meet the overall budget target.**

**Department operating costs ended up being ~3.3M over target, due to two (2) issues:**

- 1. Prior year long-term care home contribution holiday \$2.3M; and**
- 2. Reduction in interest revenue estimate \$1M.**

**To offset this, staff have proposed three (3) adjustments:**

- 1. Continue with a reduced contribution holiday at Bonnechere Manor of \$1M;**
- 2. Reduce the growth reserve contribution by \$500K; and**
- 3. Reduce the capital reserve contribution by \$1.8M (with the corresponding adjustment to the capital plan).**

# Summary

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>
COUNTY LEVY (1.23% CVA GROWTH)	953,741	66,282,319	61,428,262	4,854,057	7.90%

2025 Levy	\$61,428,262	
Weighted CVA Growth Rev	\$752,999	1.23%
Levy Increase	<u>\$4,101,058</u>	<u>6.68%</u>
2026 Baseline Levy	\$66,282,319	7.90%
Enhancements	\$953,741	1.55%

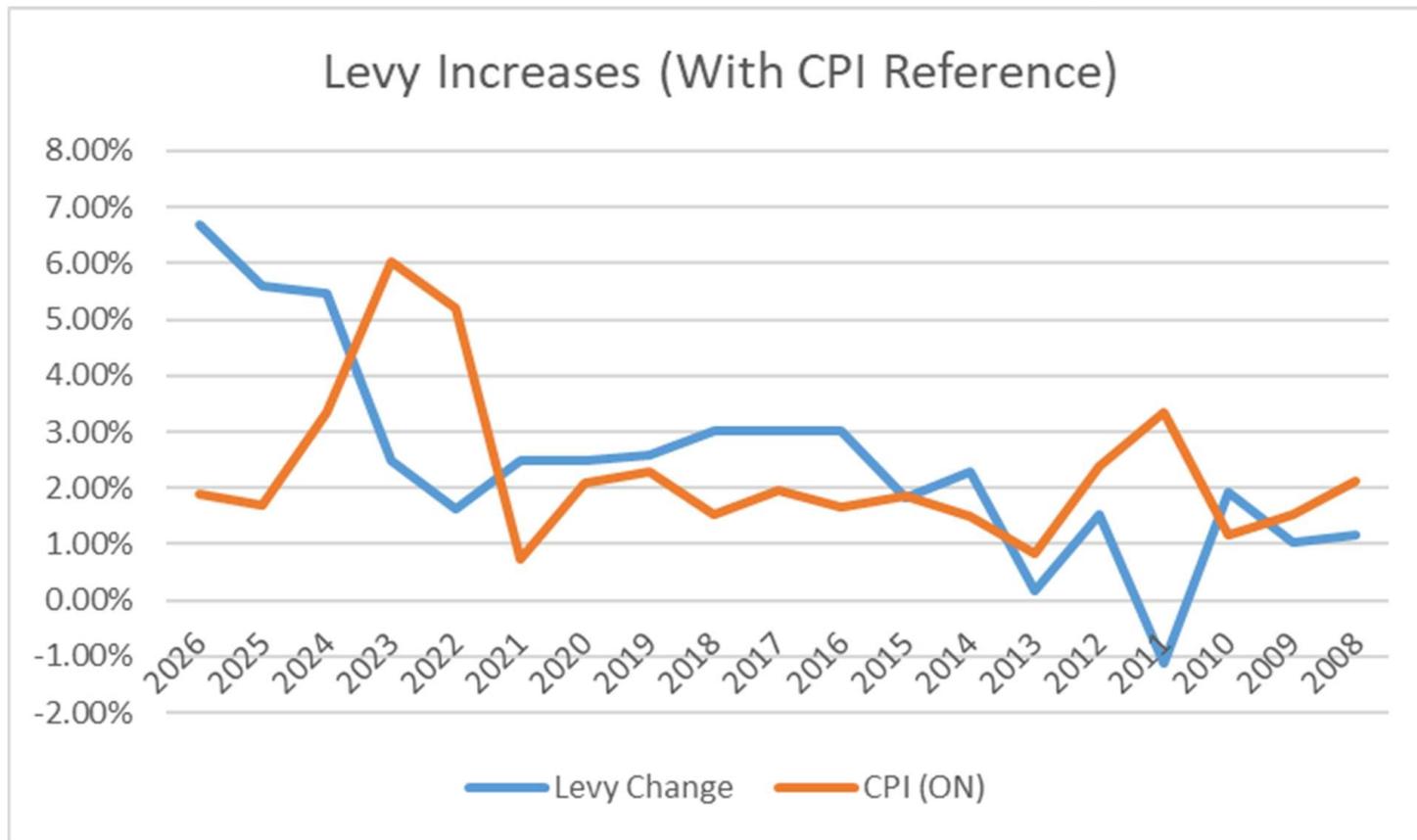
# Summary

## Tax increase by Property

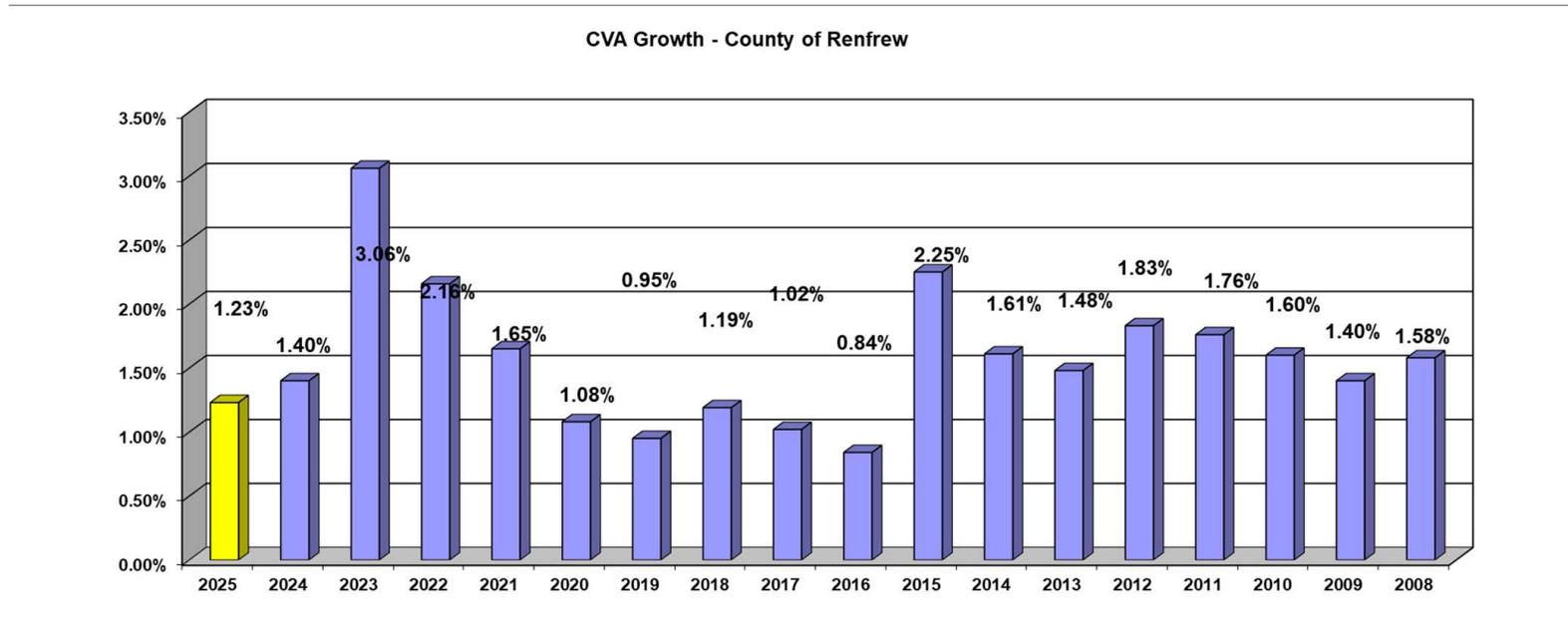
Year	Residential Rate	Rate per \$100,000	Median Property Value	County Taxes per Median Property
2026	0.00464037	\$464.04	\$217,000.00	\$1,006.96
2025	0.00435326	\$435.33	\$217,000.00	\$944.66
<b>\$ Change - Annual</b>		<b>\$28.71</b>	<b>\$0.00</b>	<b>\$62.30</b>
<b>% Change</b>		<b>6.60%</b>	<b>0.00%</b>	<b>6.60%</b>
<b>*Median single family home is assessed at \$217,000 (2016 valuation date)</b>				

# Summary

## Tax increase history



# Summary CVA Growth History

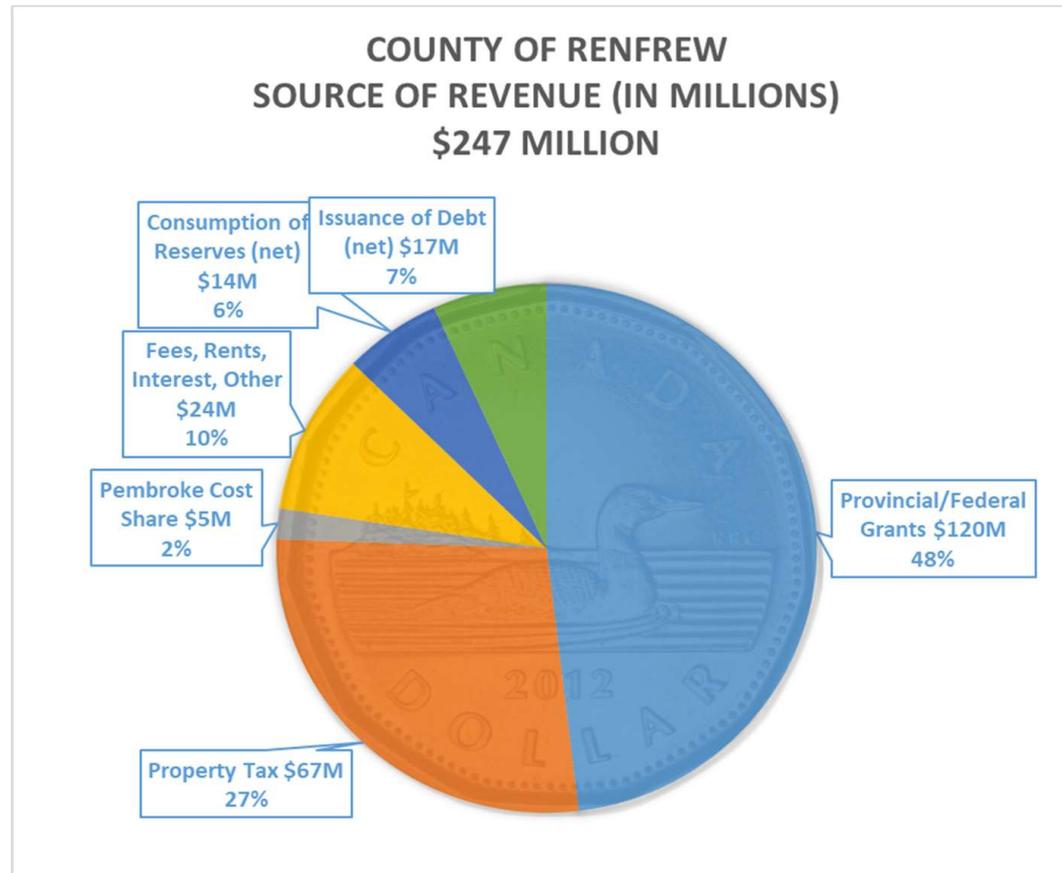


# Summary CVA Growth History

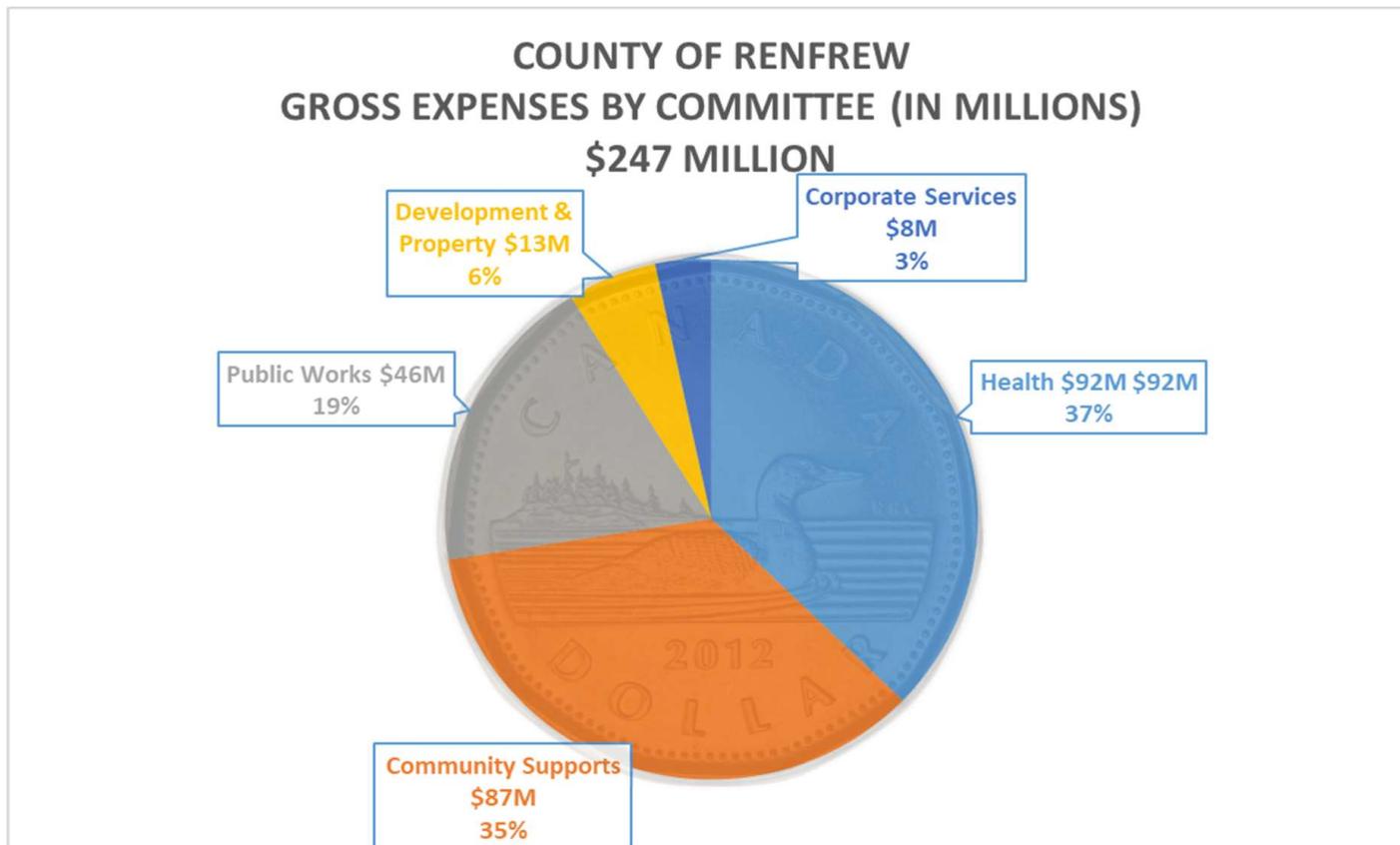
MUNICIPALITY	2026 Weighted Assessment	2025 Weighted Assessment	2026 CVA Growth
ADMASTON/BROMLEY	\$ 388,717,158	\$ 382,422,907	1.65%
ARNPRIOR	\$ 1,352,816,297	\$ 1,332,243,975	1.54%
BONNECHERE VALLEY	\$ 563,448,902	\$ 553,715,199	1.76%
BRUDENELL, LYNDOKH RAGLAN	\$ 258,598,800	\$ 255,002,288	1.41%
DEEP RIVER	\$ 698,502,959	\$ 698,089,052	0.06%
GREATER MADAWASKA	\$ 923,806,742	\$ 904,410,541	2.14%
HEAD, CLARA & MARIA	\$ 251,589,091	\$ 251,040,716	0.22%
HORTON	\$ 493,513,613	\$ 483,813,093	2.01%
KILLALOE, HAGARTY & RICHARDS	\$ 398,019,948	\$ 393,697,976	1.10%
LAURENTIAN HILLS	\$ 484,456,830	\$ 481,243,485	0.67%
LAURENTIAN VALLEY	\$ 1,397,226,879	\$ 1,382,538,075	1.06%
MADAWASKA VALLEY	\$ 863,467,160	\$ 855,161,051	0.97%
McNAB/BRAESIDE	\$ 1,111,415,715	\$ 1,089,816,624	1.98%
NORTH ALGONA WILBERFORCE	\$ 512,468,532	\$ 503,555,917	1.77%
PETAWAWA	\$ 2,648,373,725	\$ 2,625,474,419	0.87%
RENFREW	\$ 929,939,024	\$ 923,215,660	0.73%
WHITewater REGION	\$ 1,007,468,097	\$ 995,415,018	1.21%
COUNTY OF RENFREW	\$ 14,283,829,473	\$ 14,110,855,997	1.23%

2026 CVA growth revenue equals \$752,999

# Summary



# Summary



# Health Committee

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
BONNECHERE MANOR	58,569	1,028,207	0	1,028,207		1,611,013
MIRAMICHI LODGE	235,707	1,454,515	1,079,254	375,261	34.77%	1,348,559
OTHER LONG TERM CARE	0	97,685	97,685	0	0.00%	157,447
OTTAWA VALLEY HEALTH TEAM	0	0	0	0		(0)
HEALTH SERVICES	0	2,061,369	2,020,950	40,419	2.00%	1,954,497
PARAMEDIC SERVICE	294,094	13,295,319	13,130,122	165,197	1.26%	12,561,109
Paramedic - Other	0	0	0	0		0
EMERGENCY MANAGEMENT	0	165,000	164,671	329	0.20%	85,850
Health Committee	588,370	18,102,095	16,492,682	1,609,413	9.76%	17,718,476

# Health Committee

## Miramichi Lodge & Bonnechere Manor

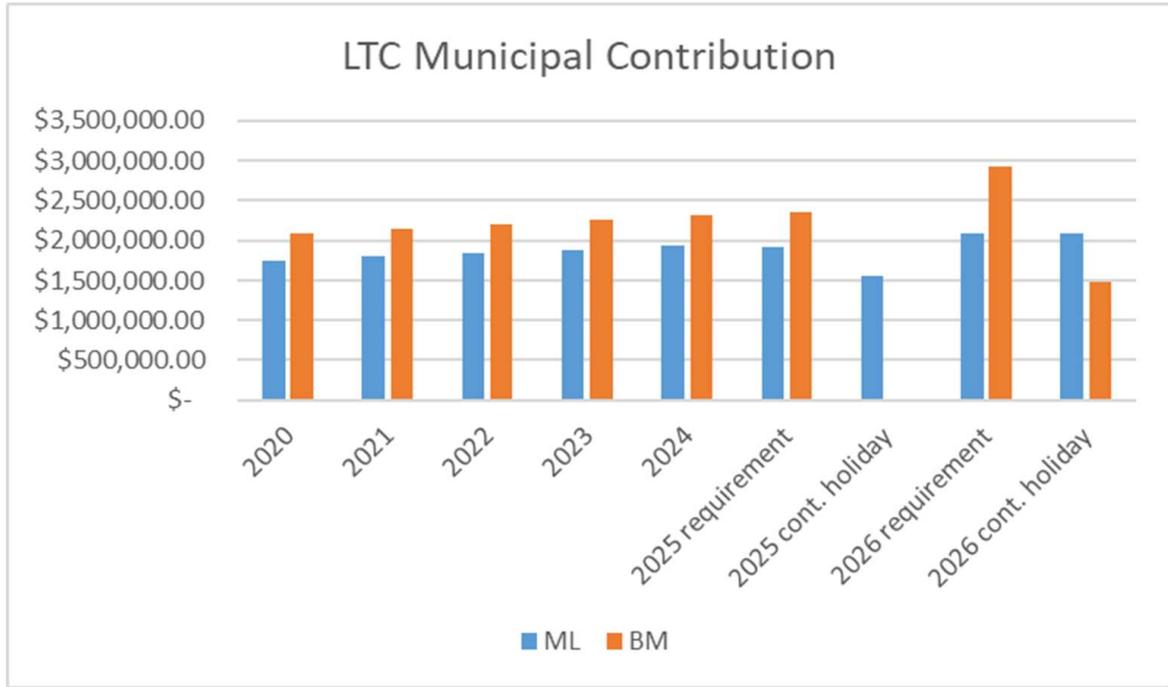
	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>MIRAMICHI LODGE</b>	<b>235,707</b>	<b>1,454,515</b>	<b>1,079,254</b>	<b>375,261</b>	<b>34.77%</b>	<b>1,348,559</b>
<b>Total Municipal Cost</b>	<b>340,125</b>	<b>2,098,867</b>	<b>1,557,365</b>	<b>541,502</b>	<b>34.77%</b>	<b>1,945,973</b>
<b>Recoveries - City of Pembroke</b>	<b>(104,418)</b>	<b>(644,352)</b>	<b>(478,111)</b>	<b>(166,241)</b>	<b>34.77%</b>	<b>(597,414)</b>

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>BONNECHERE MANOR</b>	<b>58,569</b>	<b>1,028,207</b>	<b>0</b>	<b>1,028,207</b>		<b>1,611,013</b>
<b>Total Municipal Cost</b>	<b>84,515</b>	<b>1,483,704</b>	<b>0</b>	<b>1,483,704</b>		<b>2,324,694</b>
<b>Recoveries - City of Pembroke</b>	<b>(25,946)</b>	<b>(455,497)</b>	<b>0</b>	<b>(455,497)</b>		<b>(713,681)</b>

# Health Committee

## Miramichi Lodge & Bonnechere Manor

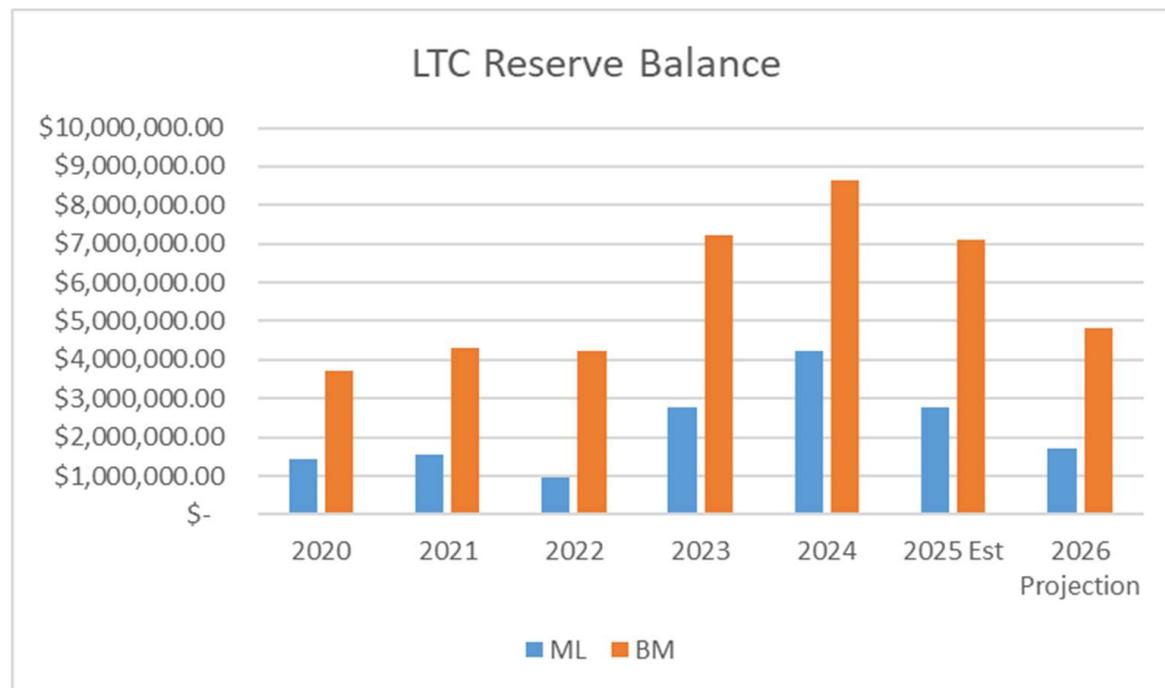
The majority of the increase in Long-Term Care comes from a prior year decision to reduce municipal funding (a contribution holiday) for the homes.



# Health Committee

## Miramichi Lodge & Bonnechere Manor

While it is not feasible to use reserves for operating costs over the long term (living on your savings), there are sufficient reserves, specifically in Bonnechere Manor, to support a partial contribution holiday.



# Health Committee

## Bonnechere Manor & Miramichi Lodge

### Pembroke Cost Share

By-law 134-21:

- Cost share is based on the 10-year rolling average of the resident census at December 31<sup>st</sup> .
- Residency is determined by the municipality (County/City) that, in the 10 years prior to admission, the resident has held more residency in.
- Currently split approximately 69.3% County of Renfrew, 30.7% City of Pembroke.

# Health Committee

## Bonnechere Manor – Client Programs

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>CLIENT PROGRAMS &amp; SERVICES</b>	<b>0</b>	<b>1,239,404</b>	<b>1,187,176</b>	<b>52,228</b>	<b>4.4%</b>	<b>969,574</b>
Salaries		982,164	954,994	27,170	2.8%	777,558
Employee Benefits		273,056	260,124	12,932	5.0%	138,847
Salary Allocations		(41,472)	(39,000)	(2,472)	6.3%	47,403
Computers - Operation/Maint		1,932	3,620	(1,688)	-46.6%	1,467
Depreciation		1,512	1,500	12	0.8%	1,522
Equipment - Replacements		1,500	1,500	0	0.0%	116
Equipment Operation/Maint.		700	700	0	0.0%	334
Office Supplies		0	0	0		40
Purchased Services		0	0	0		1,560
Recoveries-Prov Resident Health		0	(15,962)	15,962	-100.0%	(15,879)
Recoveries - Other		0	0	0		(7,124)
Recreation & Entertainment		12,024	11,700	324	2.8%	15,886
Special Events		9,500	9,500	0	0.0%	9,365
<b>Surplus Adjustment - Depreciation</b>		<b>(1,512)</b>	<b>(1,500)</b>	<b>(12)</b>	<b>0.8%</b>	<b>(1,522)</b>

- 3 full-time non-union staff (Physiotherapist, Social Worker, and Supervisor).
- 22,000 hours of CUPE (agreement expires December 2025, estimated increase consistent with non-union).

# Health Committee

## Bonnechere Manor – Nursing

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>NURSING SERVICES</b>	<b>34,003</b>	<b>15,177,518</b>	<b>14,855,919</b>	<b>321,599</b>	<b>2.2%</b>	<b>12,651,779</b>
Salaries - Direct Care		11,336,152	10,509,608	826,544	7.9%	6,517,926
Employee Benefits - Direct Care		2,714,157	2,461,414	252,743	10.3%	1,047,661
Salaries - Nursing Admin.	25,760	586,737	695,277	(108,540)	-15.6%	528,589
Employee Benefits – Nurs. Admin	8,243	159,462	199,956	(40,494)	-20.3%	106,646
Computers - Operation/Maint		53,400	50,600	2,800	5.5%	29,796
Depreciation		46,464	50,000	(3,536)	-7.1%	53,837
Equipment Operation/Maint.		3,400	3,400	0	0.0%	1,630
Equipment Replacement		2,000	10,000	(8,000)	-80.0%	888
High Intensity Needs - Claims Based		445,000	120,000	325,000	270.8%	192,023
High Int. Needs-Non Claims Based		47,304	42,160	5,144	12.2%	25,238
High Intensity Needs - Prov Subs 95%		(422,750)	(114,000)	(308,750)	270.8%	(182,422)
Incontinent Products (@\$1.20)		125,000	121,000	4,000	3.3%	125,494
Consolidated IPAC		27,263	0	27,263		
IPAC Sal/Expenses		0	133,129	(133,129)	-100.0%	65,683
IPAC Training		0	61,152	(61,152)	-100.0%	81,444
Lab Fees		14,000	8,200	5,800	70.7%	13,831
Lab Fees - Prov Subsidy		(14,000)	(8,200)	(5,800)	70.7%	(13,831)
Integrated Technology Solutions		74,244	74,232	12	0.0%	28,337
Medical Director (@\$0.30)		19,720	19,720	0	0.0%	19,710
Medical Nursing Supplies		100,000	100,000	0	0.0%	43,614
Misc		10,000	5,000	5,000	100.0%	15,784
Phys On Call - Expenses		19,536	19,200	336	1.8%	19,945
Phys On Call - Prov Subsidy		(19,536)	(19,200)	(336)	1.8%	(19,945)
Purchased Services		46,100	201,900	(155,800)	-77.2%	3,985,812
RAI / MDS Expenses		0	106,503	(106,503)	-100.0%	101,117
Nurse Practitioner Salary & Benefits		0	178,211	(178,211)	-100.0%	182,701
Nurse Practitioner Overhead		8,513	8,513	0	0.0%	
Recovery - PROV - Nurse Practitioner		(158,184)	(131,856)	(26,328)	20.0%	(130,016)
Recoveries		0	0	0		(135,875)
Surplus Adjustment - Depreciation		(46,464)	(50,000)	3,536	-7.1%	(53,837)

# Health Committee

## Bonnechere Manor – Nursing

Costs for Bonnechere Manor - Nursing:

- Nurse Admin:
  - 4 full-time non-union staff, (Director of Care, 3 Resident Care Coordinators); and
  - 6,000 hours of CUPE Unit Clerk staff.
- Nursing Direct:
  - 225,000 CUPE PSW hours;
  - 56,000 CUPE RPN hours;
  - 19,000 ONA RN hours (ONA agreement expired March 30, 2023);
  - 1 Nurse Practitioner;
  - 3,000 IPAC RPN hours;
  - 4,000 RAI/MDS RPN Coordinator hours.
- \$46,000 in purchased service budget is the expected premium costs for agency nurses (premium of agency nurse costs over internal staff costs). Estimating that as of June 1<sup>st</sup>, there will be no agency staff required.

# Health Committee

## Bonnechere Manor – Nursing

- Provincial funding for specific programs:
  - High Intensity Needs Care Subsidy 95% of eligible claims \$422,000;
  - Lab Fees Subsidy \$14,000;
  - Physician on Call Subsidy \$19,000; and
  - Nurse Practitioner Funding \$158,000 (max funding).
- Salary and benefits now include several items previously identified separately (Nurse Practitioner, IPAC, RAI salary).
- **Proposed enhancement** is to add 728 Unit Clerk hours; each of the two existing staff will work one day per week in addition to their existing rotation. Total cost \$34,003 (\$23,564 net of the City of Pembroke share).

# Health Committee Bonnechere Manor – Food

	<u>2026 Budget</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance</u>		<u>2024 Actual</u>
	<u>Enhancement</u>	<u>Baseline</u>		<u>\$</u>	<u>%</u>	
<b>FOOD SERVICES</b>	<b>0</b>	<b>2,960,328</b>	<b>2,825,582</b>	<b>134,746</b>	<b>4.8%</b>	<b>2,533,833</b>
Salaries		1,576,248	1,479,060	97,188	6.6%	1,463,544
Employee Benefits		402,880	389,033	13,847	3.6%	268,064
Salary Allocations			0	0		(65,487)
Depreciation		16,380	16,700	(320)	-1.9%	16,475
Dietary Supplies		67,580	72,280	(4,700)	-6.5%	63,428
Equipment - Operation/Maint.		7,480	7,480	0	0.0%	4,726
Computers - Operation/Maint		2,532	2,280	252	11.1%	3,683
Equipment - Replacements		7,500	5,700	1,800	31.6%	3,263
Other Expenses		2,000	1,950	50	2.6%	1,571
Purchased Services		600	600	0	0.0%	535
Surplus Adjustment - Depreciation		(16,380)	(16,700)	320	-1.9%	(16,475)
Raw Food Costs		914,908	880,599	34,309	3.9%	859,491
Raw Food Recoveries		(31,900)	(21,900)	(10,000)	45.7%	(24,231)
Recoveries		0	0	0		(50,770)
Replacement - Dishes / Cutlery		12,000	11,000	1,000	9.1%	8,336
Vending - Net		(1,500)	(2,500)	1,000	-40.0%	(2,321)

## Costs for Bonnechere Manor - Food:

- 3 full-time non-union staff (Dietitian, Supervisor, and Assistant Supervisor);
- 41,000 CUPE hours for Cooks, Chefs, and Food Service Workers;
- Recoveries for food used in the Adult Day Program; and
- Vending machine sales.

# Health Committee

## Bonnechere Manor – Housekeeping

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>HOUSEKEEPING SERVICES</b>	<b>0</b>	<b>1,077,420</b>	<b>1,044,808</b>	<b>32,612</b>	<b>3.1%</b>	<b>967,498</b>
Salaries		794,988	801,654	(6,666)	-0.8%	777,807
Employee Benefits		209,941	174,761	35,180	20.1%	119,205
Salary Allocations		(10,309)	(10,107)	(202)	2.0%	
Depreciation		360	400	(40)	-10.0%	359
Equipment - Operation/Maint.		2,500	2,500	0	0.0%	2,796
Equipment - Replacements		2,300	2,300	0	0.0%	2,267
Housekeeping Supplies		78,000	73,700	4,300	5.8%	75,043
Surplus Adjustment - Depreciation		(360)	(400)	40	-10.0%	(359)
Recoveries				0		(9,620)

- 27,000 CUPE hours for Housekeeping Aides.
- Recoveries for time spent cleaning the Adult Day Program area.

# Health Committee

## Bonnechere Manor – Laundry

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>LAUNDRY &amp; LINEN SERVICES</b>	<b>0</b>	<b>480,574</b>	<b>512,222</b>	<b>(31,648)</b>	<b>-6.2%</b>	<b>460,527</b>
Salaries		339,263	351,642	(12,379)	-3.5%	344,215
Employee Benefits		85,687	107,677	(21,990)	-20.4%	65,206
Salary Allocations		(4,036)	(3,957)	(79)	2.0%	
Bedding Etc Replacements		20,860	20,860	0	0.0%	17,905
Depreciation		14,712	7,500	7,212	96.2%	7,906
Equipment Operation/Maint.		10,800	10,800	0	0.0%	9,622
Laundry Supplies		28,000	25,200	2,800	11.1%	27,312
Recoveries		0	0	0		(3,733)
Surplus Adjustment - Depreciation		(14,712)	(7,500)	(7,212)	96.2%	(7,906)

- 12,000 CUPE hours for Laundry and Clothing Aides.
- Salary allocations for time spent cleaning the Adult Day Program supplies.

# Health Committee

## Bonnechere Manor – Building

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>BLDGS &amp; PROP. MAINTENANCE</b>	<b>101,023</b>	<b>1,667,062</b>	<b>1,597,100</b>	<b>69,962</b>	<b>4.4%</b>	<b>1,394,438</b>
Salaries	75,552	393,186	364,239	28,947	7.9%	332,194
Employee Benefits	25,471	94,046	99,173	(5,127)	-5.2%	64,561
Salary Allocations		(4,296)	(4,212)			
Depreciation		793,536	636,000	157,536	24.8%	649,316
Equipment - Operation/Maint.			0	0		(200)
Computers - Operation/Maint			0	0		1,591
Equipment - Replacements		67,100	67,100	0	0.0%	27,038
Minor Capital		204,994	205,260	(266)	-0.1%	198,439
Furniture - Replacements		29,400	23,700	5,700	24.1%	21,047
Hydro		224,000	215,325	8,675	4.0%	224,640
Natural Gas		105,000	111,000	(6,000)	-5.4%	99,376
Insurance		104,817	89,800	15,017	16.7%	87,183
Purchased Services		304,975	281,875	23,100	8.2%	290,275
Spec. Proj.-Phone/Cable System		27,180	27,180	0	0.0%	33,264
Recoveries-Residents (cable/phone)		(60,450)	(60,450)	0	0.0%	(67,812)
Recoveries Internal		(24,700)	(24,700)	0	0.0%	(31,073)
Repairs & Maint-Bldgs & Grounds		67,760	67,760	0	0.0%	66,701
Travel		350	350	0	0.0%	
Surplus Adjustment - Depreciation		(793,536)	(636,000)	(157,536)	24.8%	(649,316)
Water / Wastewater		133,700	133,700	0	0.0%	47,213

### Costs for Bonnechere Manor - Building:

- 1 full-time non-union Manager;
- 8,000 CUPE hours for Electricians, Plumbers and Maintenance staff; and
- Recoveries for Day Program area maintenance, as well as phone/internet charges to residents.

# Health Committee

## Bonnechere Manor – Building

### **Proposed Enhancement for Bonnechere Manor - Building:**

Addition of an Assistant Environmental Supervisor (shared between the homes).

The Environmental Services Department at both homes are experiencing sustained growth in workload, accountability, and complexity. Additional responsibilities now include management and rotation of pandemic supplies, expanded training and education requirements for all building staff, and increasing HR-related demands driven by workforce demographic changes.

Total cost is \$101,023 (net cost is \$70,009 after City of Pembroke cost share, or \$35,004 per home).

# Health Committee

## Bonnechere Manor – Adult Day Program

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>ADULT DAY PROGRAM</b>	<b>0</b>	<b>(5,784)</b>	<b>0</b>	<b>(5,784)</b>		<b>(5,791)</b>
Salaries - Direct Care		284,730	272,195	12,535	0.0%	143,952
Employee Benefits - Direct Care		72,342	75,389	(3,047)		28,609
Salaries - Administration		55,237	51,667	3,570		62,007
Employee Benefits - Admin		18,492	6,970	11,522		
internal charges		114,202		114,202		
Central Agency Charges		0	14,413	(14,413)		13,728
Computer / Internet		2,800	2,800	0		
Client Services Supplies		12,250	10,000	2,250		15,159
Meals		62,214	64,520	(2,306)		33,541
Office Expense		5,023	5,010	13	4.6%	3,111
Audit		2,750	3,414	(664)	-4.0%	5,292
Purchased Services		2,395	7,495	(5,100)	6.9%	
Staff Training		1,500	1,250	250	-3.6%	125
Volunteer Training		250	251	(1)	0.3%	
Transportation		46,999	91,388	(44,389)	-19.4%	100,823
Travel		800	801	(1)	-68.0%	
Bldg. Occupancy - Direct Care		0	59,973	(59,973)	20.0%	41,073
Bldg Occupancy - Administration		0	6,447	(6,447)	-0.4%	
Provincial Revenue - Operating		(528,984)	(520,981)	(8,003)	-48.6%	(385,398)
Client Revenue		(153,000)	(153,002)	2	-0.1%	(62,025)
Provincial Revenue - Deferred		(5,784)	(5,790)	6	-100.0%	(5,787)
Depreciation		5,784	5,790	(6)	-100.0%	5,791
Surplus Adjustment - Depreciation		(5,784)		(5,784)		(5,791)

Costs for Bonnechere Manor – Adult Day Program:

- Net cost of \$0 (100% funding via MSA Agreement); and
- 9,000 CUPE hours for Recreation Programmers and Program Assistants.

# Health Committee

## Bonnechere Manor – Administration

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>GENERAL &amp; ADMINISTRATIVE</b>	(50,511)	1,650,727	1,253,754	396,973	31.7%	1,274,857
Salaries		428,237	377,634	50,603	13.4%	481,028
Employee Benefits		135,470	115,386	20,084	17.4%	117,854
Salary Allocation		(29,389)	(29,388)	(1)	0.0%	(28,044)
Accreditation Fees		6,000	6,000	0	0.0%	4,878
Admin Charges		138,690	142,593	(3,903)	-2.7%	128,081
Advertising/Awards Dinner		15,000	15,000	0	0.0%	10,141
Audit		18,000	14,000	4,000	28.6%	27,826
Computer / Internet		234,813	70,960	163,853	230.9%	80,402
Conventions		1,000	1,000	0	0.0%	1,421
Depreciation		10,428	12,500	(2,072)	-16.6%	11,859
Equipment - Operation/Maint.		13,700	13,690	10	0.1%	12,773
Gain/Loss from Disposal of Assets		0	0	0		83,631
Health & Safety Program		1,000	1,000	0	0.0%	
HR Charges		267,288	287,018	(19,730)	-6.9%	111,773
Insurance		71,604	57,700	13,904	24.1%	55,769
IT Charges		79,988	76,961	3,027	3.9%	74,195
Legal & Labour Contract Costs		50,000	20,000	30,000	150.0%	46,238
Memberships		19,050	19,600	(550)	-2.8%	17,439
Postage / Courier		3,120	3,920	(800)	-20.4%	3,731
Office Supplies		20,000	20,000	0	0.0%	15,977
Purchased Services		4,300	4,236	64	1.5%	9,195
Purchased Services - Internal (net)		177,627	46,340	131,287	283.3%	44,140
Recoveries - Internal - ML	(50,511)	(52,113)	(49,792)	(2,321)	4.7%	(42,973)
Recoveries - Other		(40,000)	(40,000)	0	0.0%	(53,205)
Staff Training		33,712	33,556	156	0.5%	28,272
Surplus Adjustment - Depreciation		(10,428)	(12,500)	2,072	-16.6%	(11,859)
Telephone		14,720	14,720	0	0.0%	15,624
Travel		12,760	11,620	1,140	9.8%	11,366
Uniform Allowance		26,150	20,000	6,150	30.8%	17,325

# Health Committee

## Bonnechere Manor – Administration

Costs for Bonnechere Manor - Administration:

- 5 full-time non-union staff (Administrator, 3 x Admin Assistants).
- 2,000 CUPE hours for Receptionist.
- Recoveries from the Adult Day Program and Miramichi Lodge for Admin Assistant.
- Internal charges from Admin/Finance, Human Resources, Information Technology, and Miramichi Lodge (for Director of Long-Term Care).
- Recoveries for purchasing consortium rebate.
- Computer costs are for the homes share of scheduling, HRIS, and payroll software, as well as Office 365 licenses, and computer purchases.
- Enhancement is recovery of 50% of the Assistant Environmental Services Supervisor costs from Miramichi Lodge.

# Health Committee

## Bonnechere Manor – Capital

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> <u>\$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>CAPITAL &amp; OTHER</b>	<b>0</b>	<b>844,855</b>	<b>743,000</b>	<b>101,855</b>	<b>13.7%</b>	<b>700,193</b>
Loan Repayment - to General Fund		0				0
Surplus Adjustment - To Reserves	0	0	0	0		0
Surplus Adjustment - Capital	0	844,855	743,000	101,855	13.7%	700,193

Capital consists of:

- Exterior windows \$100,000;
- 4 interior sliding doors, 2 interior glass doors \$38,000;
- Concrete \$45,855;
- Rolled vinyl \$54,000;
- OTIS passenger elevator \$264,000;
- Argo Tubs \$60,000;
- Replacement of server units \$50,000;
- Heaters in all rooms \$83,000;
- 3 washers new dryers \$40,000;
- Kitchen, server and staff area cabinets, kitchenette in day program \$50,000;
- Ride on Auto scrubber \$20,000; and
- Firewall x 2 (2 @ site) \$40,000.

# Health Committee

## Bonnechere Manor – Revenue

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>RESIDENTS REVENUE</b>	0	4,651,650	4,624,152	27,498	0.6%	4,657,700
Basic Accommodation		4,102,476	3,948,616	153,860	3.9%	3,971,896
Bad Debts Expense		0	0	0		(6,372)
Preferred Accommodation		549,174	675,536	(126,362)	-18.7%	534,532
Preferred Accom. HIN Claims		0	0	0		157,645

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>OTHER REVENUE</b>	0	350,000	400,000	(50,000)	-12.5%	662,717
Interest Income		250,000	300,000	(50,000)	-16.7%	549,505
Solar Panel FIT Revenue		100,000	100,000	0	0.0%	113,212

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>SURPLUS ADJUSTMENT</b>	0	2,287,856	3,091,167	(803,311)	-26.0%	61,936
Surpl. Adj-Trf From Reser. Capital		844,855	743,000	101,855	13.7%	61,936
Surpl. Adj-Trf From Reser. Operating		1,443,001	2,348,167			

- Accommodation charges to residents as per MOH guidelines.
- Bonnechere Manor receives funding from roof mounted solar panels.

# Health Committee Bonnechere Manor – Funding

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROVINCIAL SUBSIDY</b>	<b>0</b>	<b>16,318,894</b>	<b>15,904,242</b>	<b>414,652</b>	<b>2.6%</b>	<b>15,383,848</b>
Operating Subsidy		10,591,313	10,131,329	459,984	4.5%	9,849,500
Prov - One Time		0	0	0		567,460
Comprehensive minor capital		204,994	205,260	(266)	-0.1%	225,981
Integrated Tech Solutions		74,244	74,232	12	0.0%	
Recovery - IPAC		189,036	187,356	1,680	0.9%	147,127
Allied Health Professional Supplement		384,235	355,486	28,749	8.1%	343,093
Professional Growth Fund		23,712	23,556	156	0.7%	28,272
PSW Premium		702,505	912,744	(210,239)	-23.0%	597,173
Nursing Staff Supplement		4,148,855	4,014,279	134,576	3.4%	3,625,242

## Funding:

- PSW Premium – 100% funding to increase PSW wages by \$3/hour, no maximum cap for this funding.
- Allied Health Professional Supplement – funding to increase staff hours in certain classifications.
- Nursing Staff Supplement – funding to increase or sustain staff levels in direct care positions (Nurse/PSW).
- Miscellaneous other small amounts.

# Health Committee

## Bonnechere Manor – Funding

### Funding:

- Operating subsidy estimated at \$10M:
  - Consists of 14 components.
  - In summary, per diem of ~\$212/day of which \$110 is adjusted by a CMI index calculation.
  - \$447,000 in other funding not tied to beds or days.
  - Reduced by resident revenue collected.
  - Funding is on a provincial fiscal year, however early planning tools released by the Ministry indicate only a moderate 3% increase in the per diem subsidy.
  - CMI is estimate for the April 1<sup>st</sup> 2026 period onward at 1 (currently 0.9928).

# Health Committee

## Miramichi Lodge – Client Programs

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>CLIENT PROGRAMS &amp; SERVICES</b>	<b>0</b>	<b>1,214,527</b>	<b>1,234,424</b>	<b>(19,897)</b>	<b>-1.6%</b>	<b>780,223.54</b>
Salaries		848,665	887,620	(38,955)	-4.4%	506,983.48
Employee Benefits		220,707	220,413	294	0.1%	119,242.48
Salary Allocations			0	0		86,219.98
Computers Operation/Maint.		2,215	1,645	570	34.7%	1,579.97
Depreciation		1,080	2,800	(1,720)	-61.4%	2,892.57
Equipment - Replacements		3,075	3,075	0	0.0%	2,536.54
Equipment Operation/Maint.		3,000	3,000	0	0.0%	861.81
Hobby Crafts		0	0	0		5,389.36
Purchased Service - Physio		116,240	112,770	3,470	3.1%	61,526.35
Recreation & Entertainment		15,625	15,625	0	0.0%	6,600.82
Prov Rev-Resident Health/Wellbeing			(14,724)	14,724	-100.0%	(14,649.00)
Special Events		5,000	5,000	0	0.0%	3,931.75
Surplus Adjustment - Depreciation		(1,080)	(2,800)	1,720	-61.4%	(2,892.57)

Costs for the Miramichi Lodge Client Programs:

- 2 full-time non-union staff (Supervisor and Social Worker).
- 21,000 hours of CUPE staff (agreement expires December 2025, estimated increase consistent with non-union).
- Purchase of service for Physiotherapist.

# Health Committee

## Miramichi Lodge – Nursing

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>NURSING SERVICES</b>	<b>300,060</b>	<b>13,310,000</b>	<b>13,534,999</b>	<b>(224,999)</b>	<b>-1.7%</b>	<b>11,738,909.09</b>
Salaries - Direct Care	115,233	10,097,884	9,931,643	166,241	1.7%	9,003,029.28
Employee Benefits - Direct Care	23,047	2,207,656	1,991,896	215,760	10.8%	1,645,394.64
Salaries - Administration	124,446	502,800	606,807	(104,007)	-17.1%	492,869.45
Employee Benefits - Admin	37,334	136,454	171,447	(34,993)	-20.4%	129,861.29
Computers-Operation/Maint.		55,000	51,700	3,300	6.4%	32,913.00
Depreciation		62,016	60,000	2,016	3.4%	62,990.81
Equipment - Replacements		0	13,000	(13,000)	-100.0%	
Equipment-Operation/Maint.		5,500	5,000	500	10.0%	2,542.82
High Intensity Needs(HIN)Claims Based		30,000	30,000	0	0.0%	152,648.74
HIN - Non Claims Based (0.72)		43,625	38,884	4,741	12.2%	30,272.94
HIN - Prov Subsidy (95%)		(28,500)	(28,500)	0	0.0%	(145,016.30)
Incontinent Products		148,000	135,000	13,000	9.6%	156,249.64
IPAC		0	0	0		139,553.82
Misc		1,500	1,500	0	0.0%	
Lab Fees		8,700	6,700	2,000	29.9%	8,910.00
Lab Fees - Prov Subsidy		(8,700)	(6,700)	(2,000)	29.9%	(8,910.00)
Medical Director (@\$.30)		18,227	18,227	0	0.0%	18,177.00
Medical Nursing Supplies		123,000	108,000	15,000	13.9%	118,163.93
Integrated technology solutions		68,472	68,460	12	0.0%	
Nurse Practitioner Salary			188,415	(188,415)	-100.0%	190,536.16
Nurse Practitioner Overhead		8,513	8,513	0	0.0%	
Nurse Practitioner - Prov Subsidy		(122,844)	(122,844)	0	0.0%	(122,844.00)
IPAC other		14,713	56,388	(41,675)	-73.9%	
IPAC personnel Salary & Benefit		0	129,242	(129,242)	-100.0%	
Phys On Call - Expense		19,272	16,600	2,672	16.1%	18,395.79
Phys On Call - Prov Subsidy		(19,272)	(16,600)	(2,672)	16.1%	(18,395.79)
RAI-MDS - Expenses		0	132,221	(132,221)	-100.0%	93,250.00
Recovery		0	0	0		(198,693.32)
<b>Surplus Adjustment - Depreciation</b>		<b>(62,016)</b>	<b>(60,000)</b>	<b>(2,016)</b>	<b>3.4%</b>	<b>(62,990.81)</b>

# Health Committee

## Miramichi Lodge – Nursing

Costs for Miramichi Lodge - Nursing:

- Nurse Admin:
  - 5 full-time non-union staff (Director of Care, 3 Resident Care Coordinators, 2 Admin Assistants).
- Nursing Direct:
  - 193,000 CUPE PSW;
  - 51,000 CUPE RPN hours;
  - 15,000 ONA RN hours (ONA agreement expired March 30, 2023);
  - 1 Nurse Practitioner;
  - 1,950 IPAC RN hours; and
  - 3732 RAI/MDS RPN Coordinator hours.
- Provincial funding for specific programs:
  - High Intensity Needs Care Subsidy 95% of eligible claims \$28,500;
  - Lab Fees Subsidy \$8,700;
  - Physician on Call Subsidy \$19,000; and
  - Nurse Practitioner funding \$122,800 (max funding).

# Health Committee

## Miramichi Lodge – Nursing

Costs for Miramichi Lodge - Nursing:

**Proposed enhancements:**

- The addition of 2,976 part-time Personal Support Workers (PSW) hours. These additional hours will be beneficial toward achieving improved resident care outcomes and improved supervision and safety between the hours of 11:00-19:00 when resident needs levels are high. Total cost is \$138,280 (net \$88,589 after City of Pembroke/Provincial funding Share).
- The addition of 2,898 part-time Unit Clerk hours. These hours are to backfill duties that were previously distributed to schedulers, nursing and other administrative personnel. Total cost is \$161,780 (net \$112,114 after City of Pembroke share).

# Health Committee Miramichi Lodge – Food

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>FOOD SERVICES</b>	<b>0</b>	<b>2,689,410</b>	<b>2,643,774</b>	<b>45,636</b>	<b>1.7%</b>	<b>2,305,267.42</b>
Salaries		1,499,060	1,458,085	40,975	2.8%	1,256,306.08
Employee Benefits		322,888	341,178	(18,290)	-5.4%	253,609.80
Salary Allocations		0	0	0		(71,570.98)
Dietary Supplies		23,000	23,000	0	0.0%	22,284.90
Computer - Operation/Mainten.		2,532	0	2,532		5,416.66
Depreciation		15,996	17,000	(1,004)	-5.9%	16,555.50
Equipment - Operation/Replace		12,000	12,000	0	0.0%	11,456.14
Food Wrap & Disposable Items		12,200	12,200	0	0.0%	10,968.87
Purchased Service-Supervisor from BM		0	0	0		40,346.64
Raw Food Costs		820,830	798,411	22,419	2.8%	793,751.22
Raw Food Recoveries		(6,500)	(6,500)	0	0.0%	(8,821.65)
Replacement - Dishes/Cutlery		9,000	11,000	(2,000)	-18.2%	9,097.93
Recoveries			0	0		(5,478.15)
<b>Surplus Adjustment - Depreciation</b>		<b>(15,996)</b>	<b>(17,000)</b>	<b>1,004</b>	<b>-5.9%</b>	<b>(16,555.50)</b>
Café M (net)		(1,600)	(1,600)	0	0.0%	(6,595.95)
Vending Machine Operation (Net)		(4,000)	(4,000)	0	0.0%	(5,504.09)

## Costs for Miramichi Lodge - Food:

- 3 full-time non-union staff (Dietitian, Supervisor, and Assistant Supervisor).
- 39,000 CUPE hours for Chefs, Cooks, and Food Service Workers.
- Recoveries for foods sales at Café M and vending machines.

# Health Committee

## Miramichi Lodge – Housekeeping

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>HOUSEKEEPING SERVICES</b>	<b>0</b>	<b>1,145,270</b>	<b>1,063,990</b>	<b>81,280</b>	<b>7.6%</b>	<b>1,052,077.67</b>
Salaries		871,326	819,039	52,287	6.4%	819,136.91
Employee Benefits		186,794	157,801	28,993	18.4%	150,987.66
Depreciation		3,216	3,500	(284)	-8.1%	3,405.75
Equipment - Operation/Maint.		1,750	1,750	0	0.0%	
Equipment - Replacements		5,000	5,000	0	0.0%	2,227.09
Housekeeping Supplies		80,400	80,400	0	0.0%	80,030.73
Recoveries		0	0	0		(304.72)
<b>Surplus Adjustment - Depreciation</b>		<b>(3,216)</b>	<b>(3,500)</b>	<b>284</b>	<b>-8.1%</b>	<b>(3,405.75)</b>

- 29,000 CUPE hours for Housekeeping Aides.

# Health Committee Miramichi Lodge – Laundry

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>LAUNDRY &amp; LINEN SERVICES</b>	<b>0</b>	<b>367,115</b>	<b>341,495</b>	<b>25,620</b>	<b>7.5%</b>	<b>347,796.58</b>
Salaries		256,362	247,309	9,053	3.7%	260,944.78
Employee Benefits		57,153	47,686	9,467	19.9%	51,286.08
Depreciation		8,004	8,000	4	0.0%	8,012.77
Equipment - Operation/Maint.		3,000	2,500	500	20.0%	1,000.73
Equipment - Replacements		2,000	2,000	0	0.0%	
Laundry Supplies		27,600	21,000	6,600	31.4%	18,953.56
Recoveries		0	0	0		(2,017.61)
Replacement - Bedding		21,000	21,000	0	0.0%	17,629.04
Surplus Adjustment - Depreciation		(8,004)	(8,000)	(4)	0.0%	(8,012.77)

- 8,000 CUPE hours for Laundry Aides.

# Health Committee

## Miramichi Lodge – Building

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> <u>\$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>BLDGS. &amp; PROPERTY MAINTENANCE</b>	<b>0</b>	<b>1,613,194</b>	<b>1,504,858</b>	<b>108,336</b>	<b>7.2%</b>	<b>1,451,055.56</b>
Salaries		298,771	281,869	16,902	6.0%	271,174.84
Employee Benefits		86,907	82,416	4,491	5.4%	61,787.70
Depreciation		1,058,400	790,000	268,400	34.0%	842,591.79
Computers - Operation/Maint.		1,200	1,200	0	0.0%	4,421.72
Equipment - Replacements		95,000	95,000	0	0.0%	156,403.70
Furniture - Replacements		40,000	40,000	0	0.0%	41,081.07
Insurance		131,583	113,000	18,583	16.4%	109,445.55
Hydro		208,000	208,000	0	0.0%	206,143.53
Natural Gas		90,000	90,000	0	0.0%	92,462.85
Purchased Services		331,295	331,295	0	0.0%	294,115.59
Resident - Cable/Phone		25,310	25,310	0	0.0%	24,683.40
Resident - Cable/Phone Recoveries		(58,700)	(58,700)	0	0.0%	(67,128.84)
Recoveries		(5,000)	(5,000)	0	0.0%	(29,899.77)
Repairs & Maint-Bldgs & Grounds		125,500	125,500	0	0.0%	137,717.69
Comp Minor Capital (Funded)		193,328	124,968	68,360	54.7%	85,445.79
Surplus Adjustment - Depreciation		(1,058,400)	(790,000)	(268,400)	34.0%	(842,591.79)
Water / Wastewater		50,000	50,000	0	0.0%	63,200.74

Costs for Miramichi Lodge - Building:

- 1 full-time non-union Manager;
- 7,000 CUPE hours for Maintenance staff; and
- Recoveries for phone/internet charges to residents.

# Health Committee Miramichi Lodge – Administration

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>GENERAL &amp; ADMINISTRATIVE</b>	<b>50,511</b>	<b>1,531,482</b>	<b>1,327,772</b>	<b>203,710</b>	<b>15.3%</b>	<b>1,267,117.51</b>
Salaries		580,517	344,982	235,535	68.3%	447,853.12
Employee Benefits		169,891	115,716	54,175	46.8%	143,253.52
Accreditation		6,000	6,000	0	0.0%	4,878.48
Admin Charges		138,481	142,394	(3,913)	-2.7%	127,891.00
Advertising & Awards		15,000	15,000	0	0.0%	12,306.95
Audit		17,000	17,000	0	0.0%	20,301.12
Computer & Internet		143,806	98,520	45,286	46.0%	146,851.99
Conventions		1,000	1,000	0	0.0%	971.25
Depreciation		11,052	30,000	(18,948)	-63.2%	29,559.86
Equipment-Operation/Maint.		12,070	11,470	600	5.2%	45,612.75
Health & Safety Program		1,000	1,000	0	0.0%	3,767.13
HR Charges		246,734	262,670	(15,936)	-6.1%	110,518.00
Insurance		79,345	75,500	3,845	5.1%	73,335.89
IT Charges		79,988	76,961	3,027	3.9%	74,195.00
Legal & Labour Contract Costs		60,000	60,000	0	0.0%	29,593.68
Memberships		18,925	17,875	1,050	5.9%	17,154.91
Postage		7,200	7,200	0	0.0%	6,148.97
Office Supplies		23,000	22,700	300	1.3%	20,831.52
Staff Training		31,864	31,732	132	0.4%	26,076.00
Purchased Services		4,650	4,450	200	4.5%	5,410.73
Purchased Svces-Intern. (AABM)	50,511	52,113	49,792	2,321	4.7%	42,973.06
Recovery - DLTC - Internal - BM		(177,627)	(46,340)	(131,287)	283.3%	(44,139.94)
Recoveries		(35,000)	(35,000)	0	0.0%	(87,534.17)
Surplus Adjustment - Depreciation		(11,052)	(30,000)	18,948	-63.2%	(29,559.86)
Telephone		23,950	23,950	0	0.0%	16,100.91
Travel		8,350	5,200	3,150	60.6%	6,320.64
Uniform Allowance		23,225	18,000	5,225	29.0%	16,445.00

# Health Committee

## Miramichi Lodge – Administration

Costs for Miramichi Lodge - Administration:

- 6 full-time non-union staff (Director, Supervisor, Human Resources Business Partner, 3 x Admin Assistant).
- Recoveries for the Director of Long-Term Care from Bonnechere Manor.
- Internal charges for Finance/Admin, Human Resources, Information Technology, and Bonnechere Manor for Admin Assistant time.
- Recoveries for purchasing consortium rebates.
- Computer costs for Office 365 licenses, scheduling, payroll, and HRIS software, and computer purchases.
- Enhancement is the shared Assistant Environmental Services Supervisor. Total cost is \$101,023 (net cost is \$70,009 after City of Pembroke cost share, or \$35,004 per home).

# Health Committee Miramichi Lodge – Other

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>NON-SUBSIDIZABLE EXPENSE</b>	<b>0</b>	<b>1,050,981</b>	<b>1,332,000</b>	<b>(281,019)</b>	<b>-21.1%</b>	<b>1,237,385.86</b>
Surplus Adjustment - Principal		0		0		601,188.77
Debenture Payment Interest Only (2024)		0		0		17,399.93
Surplus Adjustment - Capital		1,050,981	1,332,000	(281,019)	-21.1%	618,797.16

- Capital purchases are:
  - Swipe access on controlled entry rooms on RHAs and common areas \$75,000;
  - Vinyl plank flooring in offices \$60,000;
  - 2 domestic and 2 laundry / kitchen \$127,375;
  - Building heating hot water boilers \$200,000;
  - Packaged air conditioning units x 4 \$100,000;
  - Cooling piping and ventilation \$136,546;
  - Exhaust ventilation units \$30,000;
  - Air makeup units - AHU #4 – Kitchen \$25,000;
  - Adaptive Bike \$22,000;
  - VM Ware Server \$20,000;
  - Elevator ceiling lift motors with tilt carrier frame \$175,000;
  - Multiple cameras and security systems \$20,000; and
  - Fixed furnishings in kitchen and server area \$60,060.

# Health Committee

## Miramichi Lodge – Revenue

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>REVENUE - MIRAMICHI LODGE</b>	0	4,567,997	4,351,195	216,802	5.0%	4,375,907.09
Basic Accommodation		3,707,851	3,520,585	187,266	5.3%	3,545,962.24
Bad Debt (Expense) / Recovery		0	0	0		(23,951.96)
Preferred Accommodation		838,391	814,250	24,141	3.0%	797,265.63
Preferred Accommodation HIN Claims		0	0	0		35,901.60
Respite Care		21,755	16,360	5,395	33.0%	20,729.58

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>OTHER REVENUE</b>	0	175,000	200,000	(25,000)	-12.5%	319,046.62
Donations		0		0		
Interest Income		175,000	200,000	(25,000)	-12.5%	319,046.62

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance</u> \$	<u>Variance</u> %	<u>2024 Actual</u>
<b>SURPLUS ADJ. - From Reserves</b>	0	1,050,981	2,179,074	(1,128,093)	-51.8%	68,982.36
Surplus Adj-Trf From Res. Capital		1,050,981	1,332,000	(281,019)	-21.1%	68,982.36
Surplus Adj-Trf From Res. Operating		0	847,074	(847,074)	-100.0%	-

# Health Committee Miramichi Lodge – Funding

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROVINCIAL SUBSIDY</b>	<b>10,446</b>	<b>15,029,134</b>	<b>14,695,678</b>	<b>333,456</b>	<b>2.3%</b>	<b>15,242,973.77</b>
Operating Subsidy		9,789,506	9,467,200	322,306	3.4%	9,956,065.83
One Time Funding		0		0		147,938.33
Allied Health Professional Supplement		354,345	327,837	26,508	8.1%	316,406.00
Professional Growth Fund		21,864	21,732	132	0.6%	26,076.00
Nursing Staff Supplement		3,826,166	3,702,049	124,117	3.4%	3,343,273.00
PSW Premium	10,446	595,577	804,320	(208,743)	-26.0%	684,846.79
Integrated Technology Solutions		67,472	68,460	(988)	-1.4%	
IPAC		180,876	179,112	1,764	1.0%	139,553.82
Comprehensive minor capital		193,328	124,968	68,360	54.7%	
Capital Facility Subsidy (2024)		0	0	0		628,814.00

- Funding:
  - PSW Premium - 100% funding to increase PSW wages by \$3/hour, no maximum cap for this funding - enhancement matches request for additional PSW hours.
  - Allied Health Professional Supplement - funding to increase staff hours in certain classifications.
  - Nursing Staff Supplement - funding to increase or sustain hours in direct care positions (Nurse/PSW).
  - Comprehensive minor capital to make facility upgrades.

# Health Committee

## Miramichi Lodge – Funding

- Funding:
  - Operating subsidy estimated at \$10M:
    - Made up of 14 components.
    - In summary, per diem of ~\$212/day of which \$110 is adjusted by a CMI index calculation.
    - \$92,000 in other funding not tied to beds or days.
    - Reduced by resident revenue collected.
    - CMI is estimate for the April 1<sup>st</sup> 2026 period onward at 1 (currently 0.9980).

# Health Committee

## Other Long-Term Care

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>OTHER LONG TERM CARE</b>	<b>0</b>	<b>97,685</b>	<b>97,685</b>	<b>0</b>	<b>0.00%</b>	<b>157,447</b>
North Renfrew Long Term Care		140,959	140,959	0	0.00%	227,197
Recoveries - City of Pembroke		(43,274)	(43,274)	0	0.00%	(69,749)

- 2001 agreement to transfer 21 long-term care beds from Bonnechere Manor to the North Renfrew Long-Term Care Home and fund them to the lessor of actual costs, actual costs per bed at Bonnechere Manor, or \$18.39 per resident per day (\$140,959).
- Contains the same cost share arrangement with the City of Pembroke as Bonnechere Manor and Miramichi Lodge.

# Health Committee Health Unit & Other

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>HEALTH SERVICES</b>	<b>0</b>	<b>2,061,369</b>	<b>2,020,950</b>	<b>40,419</b>	<b>2.00%</b>	<b>1,954,497</b>
Renfrew County & District Health Unit		2,061,369	2,020,950	40,419	2.00%	1,954,497

- Costs for the Renfrew County & District Health Unit are shared based on population between the City of Pembroke, County of Renfrew, and the District of South Algonquin.
- Formal notice of apportionment has been received for the 2026 year, costs are confirmed.

# Health Committee

## Ottawa Valley Ontario Health Team

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>OTTAWA VALLEY HEALTH TEAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(0)</b>
Salaries and Benefits		516,359	436,559	79,800	18.28%	447,130
Benefits		145,912		145,912		50,139
Internal charges		15,000		15,000		15,000.00
Purchases		52,729	538,441	(485,712)	-90.2%	608,523.18
Office Supplies/Computer		20,000		20,000		71,071.79
Special Projects - online booking		0		0		78,781.00
Recoveries - Provincial		(750,000)	(975,000)	225,000	-23.1%	(1,004,456.05)
Recoveries - other		0		0		(263,065.99)
Surplus Adj. - Trf From Reserves		0				(3,122.16)

- Funding agreement for the 2026/27 fiscal year is \$975,000.
- Funds are disbursed at the direction of a steering committee that consists of a number of local partners.
- The County is the primary agreement holder, receiving all funds and providing all reporting.
- The department uses a number of staff, however, many of the employees are seconded from other organizations and are reported as purchased services on the internal financial statements.

# Health Committee

## Paramedic Service 911 Program

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>PARAMEDIC SERVICE</b>	<b>294,094</b>	<b>13,295,319</b>	<b>13,130,122</b>	<b>165,197</b>	<b>1.26%</b>	<b>12,561,109</b>
Salaries - Admin	133,221	2,892,929	2,561,944	330,985	12.92%	2,533,907
Employee Benefits - Admin	30,511	744,482	665,022	79,460	11.95%	722,065
PW Salary Allocations		0	114,970	(114,970)	-100.00%	
Paramedic - Salaries	94,220	13,650,441	14,203,261	(552,820)	-3.89%	13,309,840
Paramedic - Benefits	40,710	5,469,167	5,481,864	(12,697)	-0.23%	3,997,583
Admin Charge		234,377	238,559	(4,182)	-1.75%	200,270
Base Station Costs - Expenses		95,000	95,000	0	0.00%	69,996
Base Station Costs - Lease - External		60,000	60,000	0	0.00%	78,356
Base Station Costs - Lease - Internal		675,288	660,025	15,263	2.31%	586,276
Communication & Computing		510,295	450,000	60,295	13.40%	579,268
Conferences & Conventions		30,000	10,000	20,000	200.00%	16,263
Depreciation		1,512,408	1,200,000	312,408	26.03%	1,035,842
HR Charge		430,760	409,904	20,856	5.09%	272,370
Insurance		313,102	291,601	21,501	7.37%	283,109
Insurance Claims Costs		10,000	10,000	0	0.00%	12,123
Internal Lease		123,806	120,199	3,607	3.00%	136,699
IT Charge		57,266	55,202	2,064	3.74%	53,151
Leased Equip. interest & warranty		40,000	41,311	(1,311)	-3.17%	31,047
Legal		65,000	60,000	5,000	8.33%	153,722
Medications		170,000	140,000	30,000	21.43%	174,791
Office Expenses		70,000	57,300	12,700	22.16%	132,801
Professional Development		75,000	85,000	(10,000)	-11.76%	64,449
Purchased Service		250,000	150,000	100,000	66.67%	276,742

# Health Committee

## Paramedic Service 911 Program

(Continued)

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PARAMEDIC SERVICE</b>	<b>294,094</b>	<b>13,295,319</b>	<b>13,130,122</b>	<b>165,197</b>	<b>1.26%</b>	<b>12,561,109</b>
Internal charges - PS other		97,107	(35,000)	132,107	-377.45%	(51,750)
Recovery - Cross Border		10,000	10,000	0	0.00%	31,167
Recovery - Donations		(10,000)	(3,000)	(7,000)	233.33%	(6,425)
Recovery - Federal - PTSI Prevention & Fatigue		0	0	0		(10,000)
Recovery - Interest		(30,000)	(50,000)	20,000	-40.00%	(98,676)
Recovery - Municipal - Pembroke	(44,568)	(2,014,813)	(2,012,727)	(2,086)	0.10%	(2,006,065)
Recovery - Other Agency		(464,791)	(403,954)	(60,837)	15.06%	(436,188)
Recovery - Offload Delay		(163,800)	(213,288)	49,488	-23.20%	(164,017)
Recovery - Provincial - One Time		0	(81,000)	81,000	-100.00%	
Recovery - Provincial - Operating		(14,235,297)	(13,390,981)	(844,316)	6.31%	(11,019,203)
Small Equipment & Supplies		550,000	570,000	(20,000)	-3.51%	594,205
Special Project - Delta Team	40,000	0				
Spec Proj - PTSD Prevention & Fatigue Risk		0	0	0		10,000
Spec Proj - Mesa		0	500,000	(500,000)	-100.00%	411,379
Surplus Adjustment - Proceeds - Capital Lease		(455,000)	0			(1,627,699)
Surplus Adjustment - Capital Lease Principal		474,316	315,337			231,388
Surplus Adjustment - Trf To Reserves		2,025,684	1,200,000	825,684	68.81%	1,200,000
Surplus Adjustment - Capital		3,385,524	3,463,940	(78,416)	-2.26%	2,740,107
Surplus Adjustment - Depreciation		(1,512,408)	(1,200,000)	(312,408)	26.03%	(1,035,842)
Surplus Adjustment - Trf From Reserves		(2,930,524)	(3,615,367)	684,843	-18.94%	(1,787,458)
Travel		60,000	50,000	10,000	20.00%	82,788
Uniform/Laundry		230,000	165,000	65,000	39.39%	210,950
Vehicle Operation & Maintenance		800,000	700,000	100,000	14.29%	571,778

# Health Committee

## Paramedic Service 911 Program

- Admin Wages:
  - 21 full-time non-union staff (Director, 3 x Deputy Chief, 3 x Logistics Clerk, 3 x Admin Assistants, 10 x Commanders);
  - 1,600 hours of Summer/Co-op Students; and
  - 2,184 hours of casual non-union staff.

911 Program	staff	hrs/day	days/yr	total
BASES				
PEMBROKE	2	24	365	17,520
EGANVILLE	2	24	365	17,520
ARNPRIOR	2	24	365	17,520
RENFREW	2	24	365	17,520
DEEP RIVER	2	24	365	17,520
BARRYS BAY	2	24	365	17,520
PETAWAWA	2	24	365	17,520
RENFREW DAY UPSTAFF	2	12	365	8,760
EGANVILLE DAY UPSTAFF	2	12	365	8,760
PEMBROKE DAY UPSTAFF	2	12	365	8,760
MOBILE RESPONSE	2	12	365	8,760
2023 upstaff	2	24	365	17,520
				175,200

- 175,200 direct Paramedic hours (CUPE, agreement 3.25%);
- 7,000 hours in shift overrun OT - estimated;
- 73,000 indirect Paramedic hours (vacation, sick, education) - estimated;
- 2,500 in new offload delay/emergency room funded hours; and
- 6,000 in emergency room funding.

# Health Committee

## Paramedic Service 911 Program

- Capital purchases are:
  - 4 power load and power cot units (stretchers) \$220,524;
  - 5 ambulance deposit orders \$1,620,000;
  - 4 ambulance fit up costs \$900,000;
  - 3 ERVs \$375,000 (leased);
  - 1 maintenance van \$80,000 (leased);
  - 1 command van \$170,000; and
  - 1 UTV trailer \$20,000.
- Funding:
  - Emergency room staffing agreements, plus union time recoveries (other agency) \$464,961;
  - Offload delay funding \$163,800;
  - Interest allocation required under MOH guidelines \$30,000;
  - Cost shared with the City of Pembroke based on population; and
  - Donations specific to the Paramedic Service.

# Health Committee

## Paramedic Service 911 Program

- Funding (continued):
  - Core operating funding:

	2025 Rev	2026 Rev Est	2027 Rev Est
Net budget (prior year)	12,690,447	13,130,122	13,295,319
City of Pembroke rev	2,142,831	2,012,727	2,014,813
Provincial Operating	11,026,635	13,390,981	14,235,297
Surplus adj	<u>809,182</u>	<u>(163,910)</u>	<u>(987,592)</u>
Approved Land Ambulance Operating Costs per PSAB Less any one-time costs	26,669,095	28,369,920	28,557,837
Less: Base Funding at 100%	<u>(100,674)</u>	<u>(100,674)</u>	<u>(100,674)</u>
	26,568,421	28,269,246	28,457,163
Cost share	<u>50%</u>	<u>50%</u>	<u>50%</u>
2024 Land Ambulance Services Grant 50:50	13,284,211	14,134,623	14,228,582
Add Base Funding at 100%	100,674	100,674	100,674
Other one time	28,237	0	0
Other one time	<u>25,000</u>	<u>0</u>	<u>0</u>
	53,237	0	0
Funding (2025 confirmed, 2026 & 2027 Estimated)	13,438,122	14,235,297	14,329,256

- 50% (plus small first nations 100% funding adjustment) based on the public sector accounting standards budget of the prior year.

# Health Committee

## Paramedic Service 911 Program

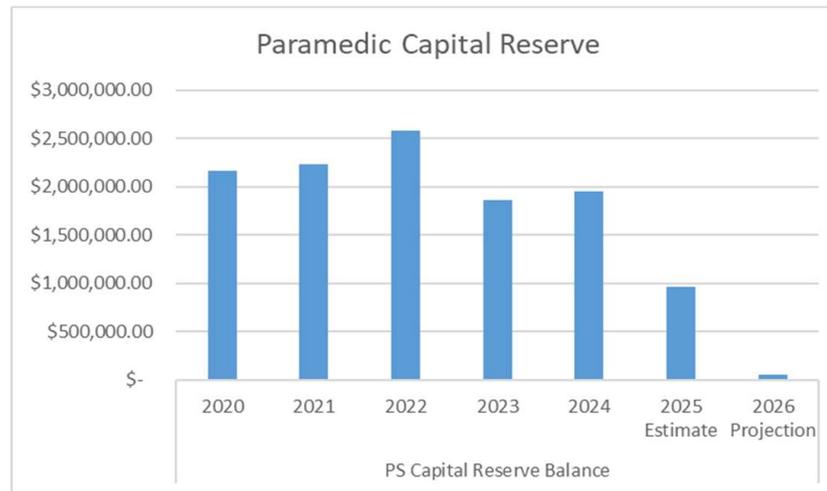
- **Proposed enhancements:**
  - The addition of one Fleet Maintenance Technician to assist the Mechanics in routine tasks so they can focus on the ERV up fit program. Total cost \$108,030 (net cost \$93,813 after the City of Pembroke share).
  - The removal of two summer student positions and addition of two Labourer positions, to provide greater support at all times of the year. Total cost \$55,702 (net cost \$48,372 after City of Pembroke share).
  - The addition of 2,000 Paramedic training hours to support the Delta Team and research. Total cost \$134,930 (net cost \$117,173 after City of Pembroke share).
  - Supplies for the Delta team. Gross costs \$40,000 (net cost \$34,736 after City of Pembroke share).

# Health Committee

## Paramedic Service 911 Program

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>PARAMEDIC SERVICE</b>	<b>235,707</b>	<b>1,454,515</b>	<b>1,079,254</b>	<b>375,261</b>	<b>34.77%</b>	<b>1,348,559</b>
Surplus Adjustment -Trf To Reserves		2,025,684	1,200,000	825,684	68.81%	1,200,000

Transfer to Reserves – Paramedic Capital Reserve (shared with Pembroke) is increasing dramatically to fund the increasing capital purchases in the Paramedic Service. There is \$3M of planned capital purchases, the capital reserve does not have enough funds without a substantial increase.



# Health Committee

## Other Paramedic Programs

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>Paramedic - Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	<b>0</b>
CPLTC - Salary		1,614,098	1,493,166	120,932	8.10%	1,538,667
CPLTC - Benefit		623,324	586,124	37,200	6.35%	
CPLTC - vehicle costs		250,000	300,000	(50,000)	-16.67%	
CPLTC - Other Expenses		100,000	100,000	0	0.00%	930,075
CPLTC - Internal Lease		50,024	48,566	1,458	3.00%	
CPLTC - Internal transfer		(132,107)		(132,107)		
Surplus Adjustment - Trf To Reserves		0		0		291,678
Surplus Adjustment - Trf From Reserves		(267,030)	(162,856)	(104,174)	63.97%	
Surplus Adjustment - Depreciation		0	0	0		(63,457)
CPLTC - Provincial Revenue - LTC		(2,000,000)	(2,000,000)	0	0.00%	(2,179,338)
CPLTC - Prov, Revenue - OH Comm Par		(365,000)	(365,000)	0	0.00%	(414,858)
VTAC - Salary		1,671,124	1,526,226	144,898	9.49%	1,880,547
VTAC - Benefit		564,051	508,445	55,606	10.94%	
VTAC - Computer exp		100,000	100,000	0	0.00%	
VTAC - Other exp		100,000	309,850	(209,850)	-67.73%	2,992,859
VTAC - Purchased Service - Other		748,000	617,391	130,609	21.15%	
VTAC - Purchased Service - Doctor		1,755,000	1,755,000	0	0.00%	
VTAC - Lease internal		113,516	110,209	3,307	3.00%	
VTAC - Lease external		30,000	27,879	2,121	7.61%	
VTAC - Provincial Revenue		(4,955,000)	(4,955,000)	0	0.00%	(4,976,173)

# Health Committee

## Other Paramedic Programs

### Costs for Community Paramedics:

- 4 full-time non-union staff (Data Analyst, Admin Assistant, Coordinator, Nurse Practitioner).
- 23,500 Paramedic hours (5 staff x 12 hrs x 365 days).
- Funding from:
  - Provincial Paramedicine Long-Term Care Funding \$2,000,000 annually; and
  - Provincial Community Paramedic Funding partner agreement (Arnprior Hospital is the fund holder and distributor).
- As funding levels have remained unchanged and a Nurse Practitioner has been added, program funding is no longer sufficient to cover all expenses. The resulting estimated shortfall of \$267,000 is budgeted to be drawn from the Community Paramedic Reserve, which would fully exhaust this reserve.

# Health Committee

## Other Paramedic Programs

Costs for the Virtual Triage & Assessment Centre:

- 7 full-time non-union staff (Commander, Coordinator, Data Scientist, 9 x Admin Assistants).
- 5 part-time non-union staff (Admin Assistants).
- 14,000 Paramedic hours (3 staff x 12 hrs x 365 days).
- Purchased service staff from other partners.
- Renting space in Arnprior (internal), Renfrew (internal), Eganville (internal) and Pembroke (external).
- Physician funding flowed through the Petawawa Centennial Family Health Team.

# Health Committee Emergency Management

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>EMERGENCY MANAGEMENT</b>	<b>0</b>	<b>165,000</b>	<b>164,671</b>	<b>329</b>	<b>0.20%</b>	<b>85,850</b>
911		60,000	59,671	329	0.55%	49,654
Admin Charge (Paramedic Service)		35,000	35,000	0	0.00%	51,750
Depreciation		34,392	10,000	24,392	243.92%	33,286
Emergency Management		70,000	70,000	0	0.00%	15,430
Fire Services Charges		132,000	125,000	7,000	5.60%	132,398
Purchased Service		0		0		6,174
Recoveries - Provincial		0		0		(49,600)
Recoveries - Municipal/Other		(132,000)	(125,000)	(7,000)	5.60%	(138,853)
Surplus Adjustment - Depreciation		(34,392)	(10,000)	(24,392)	243.92%	(33,286)
Surplus Adjustment - Capital				0		18,897

- Internal charge to recover Director of Emergency Services time for Emergency Management.
- Includes dispatch fees from the provincially managed dispatch center (911).
- Fire service charges are call taking and dispatch fees for the CACC, which are then recovered from the lower tier Fire Departments.
- Costs for Emergency Management is for training exercises.

# Community Services Committee

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>ONTARIO WORKS</b>	93,420	1,554,551	1,470,475	84,076	5.72%	1,470,788
<b>CHILD CARE</b>	0	168,272	167,780	492	0.29%	99,222
<b>COMMUNITY HOUSING</b>	121,791	9,265,441	6,619,760	2,645,681	39.97%	6,036,909
<b>PROVINCIAL OFFENCES ADMINISTRATION</b>	0	(25,642)	(67,447)	41,805	-62%	(62,129)
<b>Community Services Committee</b>	<b>215,211</b>	<b>10,962,622</b>	<b>8,190,568</b>	<b>2,772,054</b>	<b>33.84%</b>	<b>7,544,790</b>

# Community Services Committee

## Ontario Works – Benefits

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>SOCIAL ASSISTANCE BENEFITS</b>		15,620	15,620	0	0.0%	31,348
SOCIAL ASSISTANCE		12,000,000	12,000,000	0	0.0%	11,605,077
SOCIAL ASSISTANCE - RECOVERIES		(315,000)	(315,000)	0	0.0%	(123,643)
SPECIAL ASSISTANCE - HEALTH		250,000	250,000	0	0.0%	138,904
SPECIAL ASSISTANCE - NON HEALTH		10,000	10,000	0	0.0%	101,423
FUNERALS & BURIALS		175,000	175,000	0	0.0%	250,600
FUNERALS 100% MUNIC.		20,000	20,000	0	0.0%	60,865
TRANSITION CHILD BENEFIT		100,000	100,000	0	0.0%	18,630
Mandatory Special Necessities		376,330	376,330	0	0.0%	382,009
CITY OF PEMBROKE REVENUE-SA BENEFITS		(4,380)	(4,380)	0	0.0%	(8,813)
PROVINCIAL SA SUBSIDY		(12,596,330)	(12,596,330)	0	0.0%	(12,393,704)

- Ontario Works disburses ~\$1,000,000 a month to recipients.
- It is 100% paid for by the province (with no maximum amount) except for burials.
- The cost of unclaimed burials is shared with the City of Pembroke based on:
  - 80% x caseload (currently around 25%); and
  - 20 x weighted assessment.

# Community Services Committee

## Ontario Works – Administration

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>OW ADMIN</b>	<b>9,000</b>	<b>445,361</b>	<b>426,432</b>	<b>18,929</b>	<b>4.4%</b>	<b>766,657</b>
SALARIES & BENEFITS		0	0	0		163,137
BENEFITS		0	0	0		71,278
ADMIN CHARGE finance		105,734	117,338	(11,604)	-9.9%	126,262
ADMIN CHARGE council/property		92,046	86,033	6,013	7.0%	95,248
HUMAN RESOURCES		72,905	69,100	3,805	5.5%	55,259
IT CHARGE		79,988	76,961	3,027	3.9%	74,195
Computer Supply/Expense	9,000	12,100	5,000	7,100	142.0%	10,371
STAFF TRAINING		0	0	0		48,248
RECRUITMENT		0	0	0		669
TRAVEL		0	0	0		423
OFFICE SUPPLIES		0	0	0		1,777
CELL TELEPHONE/PAGER		0	0	0		5,628
COMMUNICATION FEES		40,000	40,000	0	0.0%	20,476
LEGAL COSTS		5,000	5,000	0	0.0%	
SPECIAL PROJECTS- TRANSITION		0	0	0		67,949
MEMBERSHIP FEES		15,000	5,000	10,000	200.0%	4,508
INSURANCE		16,588	16,000	588	3.7%	15,894
MANDATORY DENTAL ADMINISTRATION		6,000	6,000	0	0.0%	7,850
RECOVERABLE OTHER		0	0	0		(2,515)
DEPRECIATION		15,900	0	15,900		15,906
<b>SURPLUS ADJ - DEPRECIATION</b>		<b>(15,900)</b>	<b>0</b>	<b>(15,900)</b>		<b>(15,906)</b>

- Includes internal charges for Finance, Human Resources, Information Technology, Property, and County Council.
- The enhancement is for Municipal Freedom of Information request tracking software, with a gross cost of \$9,000, and a net cost of \$3,516.

# Community Services Committee

## Ontario Works – Pembroke Site

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>O.W. PEMBROKE SITE</b>	<b>230,164</b>	<b>2,254,401</b>	<b>2,178,175</b>	<b>76,226</b>	<b>3.5%</b>	<b>1,494,189</b>
SALARIES	175,236	1,480,223	1,453,346	26,877	1.8%	921,940
BENEFITS	52,928	498,479	463,884	34,595	7.5%	270,726
TRAVEL		20,000	12,000	8,000	66.7%	22,556
HEALTH & SAFETY		500	500	0	0.0%	
OFFICE SUPPLIES	2,000	45,000	45,000	0	0.0%	62,027
PHOTOCOPY EXP		5,000	6,000	(1,000)	-16.7%	4,199
POSTAGE		25,000	25,000	0	0.0%	32,087
CELL TELEPHONE/PAGER		15,000	9,000	6,000	66.7%	7,790
TELEPHONE		2,000	5,000	(3,000)	-60.0%	18,806
Computer Supplies/Expense		0	0	0		227
LEASE - Internal		163,199	158,445	4,754	3.0%	153,831

### Costs for Ontario Works - Pembroke Site:

- 16 full-time staff (Director, Manager, Supervisor, 2 x Program Support Representatives, 8 x Caseworkers, Mesa Coordinator, 2 x Outreach Workers) and summer student.
- **Proposed Enhancement** is for 2 additional Caseworkers to support the Ontario Works caseload, with a gross cost of \$230,164, and a net cost of \$89,904.

# Community Services Committee

## Ontario Works – Renfrew & Arnprior Site

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b><u>O.W. RENFREW</u></b>	<b>0</b>	<b>1,396,853</b>	<b>1,402,205</b>	<b>(5,352)</b>	<b>-0.4%</b>	<b>876,553</b>
SALARIES		907,306	920,175	(12,869)	-1.4%	522,221
BENEFITS		278,620	273,791	4,829	1.8%	146,351
TRAVEL		10,000	12,000	(2,000)	-16.7%	9,615
HEALTH & SAFETY		500	500	0	0.0%	
OFFICE SUPP.		15,000	15,000	0	0.0%	14,198
PHOTOCOPY EXP		500	500	0	0.0%	
POSTAGE		5,000	5,000	0	0.0%	18,439
CELL TELEPHONE/PAGER		7,000	7,000	0	0.0%	4,660
TELEPHONE		12,000	12,000	0	0.0%	15,206
Lease - Internal		160,927	156,239	4,688	3.0%	145,864

### Costs for Ontario Works – Renfrew Site:

- 9 full-time staff (Supervisor, Program Support Representative, 8 x Caseworkers).

# Community Services Committee

## Ontario Works – Other

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>O.W. Other</b>	<b>0</b>	<b>425,100</b>	<b>427,100</b>	<b>(2,000)</b>	<b>-0.5%</b>	<b>324,399</b>
LEASE - External		5,100	5,100	0	0.0%	5,100
OW Employment Program Costs		400,000	400,000	0	0.0%	304,395
EQUIPMENT		20,000	20,000	0	0.0%	14,904
LEAP INCENTIVES		0	2,000	(2,000)	-100.0%	

- Rent for Killaloe office (staffed via Renfrew site).
- 3 other programs under the Ontario Works admin budget, include the large employment expenses.

# Community Services Committee

## Ontario Works – Revenue

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>RECOVERIES</b>	(145,744)	(2,982,784)	(2,979,057)	(53,114)	0.1%	(2,350,359)
RECOVERY PEMBROKE	(26,162)	(430,976)	(421,764)	(9,212)	2.2%	(404,660)
PROV UPLOAD FUNDING		(581,900)	(581,900)	0	0.0%	(1,300,108)
PROV REVENUE 50%	(119,582)	(1,969,908)	(1,926,006)	(43,902)	2.3%	(581,900)
PROV REVENUE SPECIAL		0	0	0	0.0%	(63,691)
Surplus Adjustment - Trf From Reserves		0	(49,387)			

- The cost is shared with the City of Pembroke based on:
  - 80% x caseload (currently around 30%); and
  - 20 x weighted assessment.
- Provincial funding for Ontario Works is 50% up to the maximum of \$2,673,100 – program expenses do not fully maximize the funding (\$2,551,808 baseline budget, \$2,671,390 with enhancements).
- The enhancements are the 50% Provincial funding and City of Pembroke share of those costs.

# Community Services Committee

## Child Care - Administration

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>ADMINISTRATION EXPENSES</b>	<b>0</b>	<b>385,581</b>	<b>442,756</b>	<b>(57,175)</b>	<b>-12.9%</b>	<b>140,409</b>
SALARIES		523,029	435,353	87,676	20.1%	323,755
BENEFITS		164,863	139,427	25,436	18.2%	103,495
ADMINISTRATION CHARGES		25,598	26,187	(589)	-2.2%	28,228
HR CHARGES		24,899	23,079	1,820	7.9%	14,442
IT CHARGES		20,106	19,260	846	4.4%	18,619
STAFF DEVELOPMENT		25,000	5,000	20,000	400.0%	1,378
TRAVEL		10,000	6,000	4,000	66.7%	6,536
OFFICE SUPPLIES		15,000	6,000	9,000	150.0%	13,217
COMPUTERS		27,400	26,000	1,400	5.4%	27,140
PHOTOCOPY EXP.		0	0	0		464
POSTAGE & COURIER		1,000	1,000	0	0.0%	685
TELEPHONE		8,000	8,000	0	0.0%	15,089
COMMUNICATION FEES		0	5,000	(5,000)	-100.0%	
LEASE - INTERNAL		89,395	86,790	2,605	3.0%	84,263
AUDIT		7,000	5,000	2,000	40.0%	3,155
MEMBERSHIP FEES		5,000	5,000	0	0.0%	4,375
Internal Transfer - CWELCC		0	(47,875)	47,875	-100.0%	(321,613)
Internal Transfer - Core base admin funding allocation		(480,160)	(165,553)	(314,607)	190.0%	(140,409)
Internal Transfer - wage enhancement admin		0	(40,314)	40,314	-100.0%	
Internal Transfer - Special purpose ELCC admin		0	(80,603)	80,603	-100.0%	
Internal Transfer - EarlyON/Indigenous		(80,549)	(19,995)	(60,554)	302.8%	(42,410)

# Community Services Committee

## Child Care – Administration

### Costs for Child Care - Administration:

- 6 full-time staff (Manager, Outreach Worker, Program Support Representative, Program Analyst, 2 x Eligibility Coordinators) and summer student.
- Internal charges for Finance, Human Resources, and Information Technology.
- Revenue is the allowable administration funding from all child care funding allocations:
  - Core admin allocation; and
  - EarlyON admin allocation.
- Required municipal cost share is \$185,710.

# Community Services Committee Child Care – Core Program

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>CORE - CHILD CARE</b>	<b>0</b>	<b>454,188</b>	<b>227,094</b>	<b>(3,946,433)</b>	<b>100.0%</b>	<b>(50,434)</b>
Core Funding allocation		(30,095,789)	(4,427,094)	(25,668,695)	579.8%	(7,627,389)
Core Funding - transition Grant				0		(448,954)
Internal Transfer - Core Admin		480,160	165,553	314,607	190.0%	140,409
Internal Transfer - LHCC costs		431,326	316,982	114,344	36.1%	242,986
Internal Transfer - Special needs allocation		1,520,176	1,486,842	33,334	2.2%	1,452,678
Internal Transfer - Special Purpose			321,085	(321,085)		2,058,400
Program Costs - CAPACITY BUILDING		48,832		48,832		0
Program Costs - Fee Subsidy			1,200,000	(1,200,000)	-100.0%	1,266,144
Program Costs - Pay Equity			82,000	(82,000)	-100.0%	122,955
Prior Year Adjustment				0		(55,668)
Program Costs - Cost based (CWELCC/General Operating)		23,895,956	1,081,726	22,814,230		2,798,006
Program costs - professional learning		104,990				
Program costs - wage enhancement		132,447				
Program costs - workforce		331,708				
Program costs - flexible funding		2,104,382				
Program costs - ELCC infrastructure		1,500,000				

# Community Services Committee Child Care – Core Program

The funding allocations for child care have been significantly overhauled for the 2026 year to amalgamate a number of previously separate funding envelopes (no longer have separate CWELCC and Special Purpose funding).

- Core funding consists of \$30M.
- Some of the funds are being sent to third party providers, and some of the funds are being transferred to other internal child care programs to run those services, such as:
  - Licensed home day care;
  - Special Needs program; and
  - Allowable admin share.
- Funding contains a minimum cost share of \$454,188.

# Community Services Committee Child Care – Licensed Family Home

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>Licensed Family Home</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Salary		143,320	138,476	4,844	3.5%	130,299
Benefits		46,006	44,506	1,500	3.4%	42,438
Program Expenses		2,000	2,000	0	0.0%	
Travel		2,000	2,000	0	0.0%	
Program Costs - Home DayCare Provider		400,000	400,000	0	0.0%	393,295
Internal allocation - LHCC costs		(431,326)	(316,982)	(114,344)	36.1%	(242,986)
Revenue - Parent		(162,000)	(270,000)	108,000	-40.0%	(323,046)

## Costs for Child Care – Licensed Family Home:

- 2 full-time staff.
- Directly operate a Licensed Home Child Care Agency for in home child care providers.
- Revenue is collected directly from parents.

# Community Services Committee

## Child Care – Special Needs

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance</u> <u>%</u>	<u>2024 Actual</u>
<b>TOTAL SPECIAL NEEDS COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
SALARIES		479,593	462,461	17,132	3.7%	433,335
BENEFITS		156,583	140,381	16,202	11.5%	135,765
TRAVEL		20,000	20,000	0	0.0%	18,000
OFFICE SUPPLIES		5,000	5,000	0	0.0%	497
COMPUTERS		5,000	5,000	0	0.0%	
TELEPHONE		4,000	4,000	0	0.0%	2,218
PURCHASED SERVICES			0	0		25,233
RESOURCE PROGRAM		850,000	850,000	0	0.0%	837,629
Internal Transfer - Special needs allocation		(1,520,176)	(1,486,842)	(33,334)		(1,452,678)

### Costs for Child Care – Special Needs:

- 7 full-time staff (2 x Admin Assistants, 5 x Inclusion Coordinators).
- Funding comes from the core Child Care program, and includes a Special Needs Admin component, which is transferred back into the Admin Department.

# Community Services Committee

## Child Care – EarlyON and Indigenous

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>EarlyON Centres</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(0)</b>
<b>SALARIES</b>		<b>179,101</b>	<b>170,549</b>	<b>8,552</b>	<b>5.0%</b>	<b>156,377</b>
<b>BENEFITS</b>		<b>53,262</b>	<b>51,003</b>	<b>2,259</b>	<b>4.4%</b>	<b>46,183</b>
<b>Office Expenses</b>		<b>10,000</b>	<b>10,000</b>	<b>0</b>		<b>17,197</b>
<b>Travel</b>		<b>5,000</b>	<b>5,000</b>	<b>0</b>		<b>6,608</b>
<b>Cell Phone</b>		<b>5,000</b>	<b>5,000</b>	<b>0</b>		<b>555</b>
<b>internal allocation - Admin Expenses</b>		<b>80,549</b>	<b>19,995</b>	<b>60,554</b>	<b>302.8%</b>	<b>42,410</b>
<b>Program Costs - Purchased Service - Indigenous led</b>		<b>190,885</b>	<b>190,885</b>	<b>0</b>	<b>0.0%</b>	<b>190,885</b>
<b>Program Costs</b>		<b>1,220,501</b>	<b>1,318,169</b>	<b>(97,668)</b>	<b>-7.4%</b>	<b>1,299,907</b>
<b>Prov Rev - EarlyON</b>		<b>(1,532,203)</b>	<b>(1,558,506)</b>	<b>26,303</b>		<b>(1,548,027)</b>
<b>Prov Rev - Indigenous led</b>		<b>(212,095)</b>	<b>(212,095)</b>	<b>0</b>		<b>(212,095)</b>

### Costs for Child Care – EarlyON and Indigenous:

- 2 full-time staff.
- Funding consists of \$1,532,203 for the EarlyON program, plus \$212,095 for the Indigenous-led child care program.
- Includes an administration allocation, the unspent portion of which is transferred to the Admin Department.

# Community Services Committee

## Child Care – Revenue

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>REVENUE</b>	<b>0</b>	<b>(671,497)</b>	<b>(522,227)</b>	<b>(149,270)</b>	<b>28.6%</b>	<b>(10,909)</b>
CITY OF PEMBROKE - CHILD CARE		(17,438)	(17,596)	158	-0.9%	(10,909)
<b>SURPLUS ADJ - Reserve Transfer In</b>		<b>(654,059)</b>	<b>(504,631)</b>	<b>(149,428)</b>	<b>29.6%</b>	

- City of Pembroke share is based on weighted assessment.
- Use Child Care Mitigation Reserve (Ministry restricted reserve) to reduce the County contribution to child care programs by the maximum allowable amount.

# Community Services Committee Child Care – Recap of Funding

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## 2026 Allocation Summary CORPORATION OF THE COUNTY OF RENFREW

Allocation Summary	2026 Allocation (\$)
Part D1: Child Care Allocation	30,095,789
Part D2: EarlyON Allocation	1,532,203
Part D3: Indigenous-Led Child Care and Child and Family Programs Allocation	212,095
<b>Total Allocation</b>	<b>\$31,840,087</b>

*\*The purpose of this Allocation Summary table is to provide a summary of the allocations that are further set out in the detailed budget schedule provided. The amounts set out here are for summary purposes only and are not in addition to the amounts in the detailed budget schedule that follow.*

# Community Services Committee

## Community Housing

	2026 Budget	2026 Budget	2025 Budget	Variance \$	Variance	2024 Actual
	Enhancement	Baseline			%	
<b>COMMUNITY HOUSING</b>	<b>121,791</b>	<b>9,265,441</b>	<b>6,619,760</b>	<b>2,645,681</b>	<b>39.97%</b>	<b>6,036,909</b>
Admin Charges		233,439	228,195	5,244	2.30%	216,513
Tax Rebate (Eganville, Arn, Pet)		14,000	12,500	1,500	12.00%	13,216
HR Charges		101,482	80,807	20,675	25.59%	82,259
IT Charges		40,325	38,808	1,517	3.91%	37,411
Non Profit Housing		1,206,830	1,329,615	(122,785)	-9.23%	1,337,082
Office Supplies		1,000	1,000	0	0.00%	2,035
RCHC - Transfer - Base	134,412	9,234,888	6,745,109	2,489,779	36.91%	6,245,991
RCHC - Transfer - IAH		0	0	0		26,767
RCHC - Transfer - COCHI		1,489,500	961,300	528,200	54.95%	794,153
RCHC - Transfer - OPHI		341,000	500,300	(159,300)	-31.84%	359,715
RCHC - Transfer - HPP		3,569,200	2,745,560	823,640	30.00%	3,779,537
Special Project - Warming Centre		0	240,000	(240,000)	-100.00%	110,288
Special Project - Transitional Housing (HPP)		0	823,640	(823,640)	-100.00%	109,383
Special Project - Warming Centre Revenue		0	(100,000)	100,000	-100.00%	(120,888)
RCHC - Transfer - SSRF		0	0	0		663,230
RCHC - Transfer - COHB Admin		0	6,900	(6,900)	-100.00%	250
RCHC - Transfer - CMHC		268,560	350,379	(81,819)	-23.35%	1,318,012
Special Projects - Petawawa IAH		0		0		
Revenue - Federal (Provincial) - Public Housing		(246,337)	(559,536)	313,199	-55.97%	(738,409)
Revenue - Outside (RCHC)		(360,000)	(347,810)	(12,190)	3.50%	(314,774)
Revenue - Province - Encampment				0		(97,175)
Revenue - Province - IAH			0	0		(26,767)
Revenue - Province - COCHI		(1,489,500)	(1,161,300)	(328,200)	28.26%	(794,153)
Revenue - Province - OPHI		(341,000)	(500,300)	159,300	-31.84%	(359,715)
Revenue - Province - SRF		0	0	0		(663,230)
Revenue - Province - HPP		(3,569,200)	(3,569,200)	0	0.00%	(3,779,537)
Revenue - Province - COHB Admin		0	(6,900)	6,900	-100.00%	(250)
Revenue - CMHC		(268,560)	(350,379)			(1,318,012)
Surplus Adjustment - Capital		0		0		435,634
Surplus Adjustment - Trf From Reserves		0	(140,000)	140,000	-100.00%	(648,508)
Municipal Contribution - City of Pembroke	(12,621)	(960,186)	(708,928)	(251,258)	35.44%	(633,150)

# Community Services Committee

## Community Housing

- The County of Renfrew is the designated Service Manager for Housing services under the Housing Services Act.
- Under that Act, it is required to provide:
  - Housing for 1,275 households under the income limit (\$32,000 - \$61,000 depending on number of members);
  - Housing for 837 households classed as high needs (included in 1,275) (\$19,200 - \$37,500 depending on number of members); and
  - 28 must be modified units (accessible).
- There are 6 housing providers:
  - RCHC – consolidated, run by the County of Renfrew – 1,033 units:
    - ~60 households placed with private landlords on a rent subsidy program.
  - Petawawa Housing Corporation – 21 units;
  - St. Joseph – 140 units;
  - Kinsmen Court – 25 units;
  - Killaloe Housing – 28 units; and
  - GT Seniors – 24 units.

# Community Services Committee

## Community Housing

- Funding is provided by:
  - Provincial COCHI funding – \$1,489,500 (building repair funding).
  - Provincial OPHI funding – \$341,000 (building repair funding).
  - Provincial HPP funding – \$3,569,200 (rent subsidy and homelessness supports).
  - Federal/Provincial Public Housing Funding – \$246,337 (final years of base funding under the Housing Services Act for Service Managers):

2021	\$	1,202,678.00
2022	\$	1,108,410.00
2023	\$	1,234,012.00
2024	\$	738,409.00
2025	\$	559,536.00
2026	\$	246,337.00
2027	\$	199,707.00
2028	\$	101,845.00
2029	\$	-

- CMHC funding – \$268,560 (building repair funding).
- Internal charge to RCHC to recover Admin, Human Resources, and Information Technology costs from RCHC.
- Costs are shared with the City of Pembroke on weighted assessment basis.
- Enhancements are funding to cover RCHC enhancements.

# Community Services Committee

## Renfrew County Housing Corp - Revenue

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>External Revenue</b>	<b>0</b>	<b>(\$8,855,000)</b>	<b>(5,301,970)</b>	<b>(3,553,030)</b>	<b>67.0%</b>	<b>(5,523,800)</b>
Asset Transfer agreement		\$0	0	0		
Gain / (Loss) on Disposal of Assets		(\$3,600,000)	0	(3,600,000)		32,163
Home Ownership - Revolving Loans		\$0	0	0		
Interest on Investments		(\$70,000)	(90,000)	20,000	-22.2%	(186,483)
Miscellaneous Revenue		(\$85,000)	(85,000)	0	0.0%	(78,955)
Provincial Subsidy - Debentures		\$0	(126,970)	126,970	-100.0%	(319,730)
Tenant Revenue		(\$5,100,000)	(5,000,000)	(100,000)	2.0%	(4,970,795)
<b>County Transfers to RCHC</b>	<b>-134,412</b>	<b>(\$9,234,888)</b>	<b>(6,745,109)</b>	<b>(2,489,779)</b>	<b>36.9%</b>	<b>(6,245,991)</b>
<b>Base</b>	<b>(134,412)</b>	<b>(\$9,234,888)</b>	<b>(6,745,109)</b>	<b>(2,489,779)</b>	<b>36.9%</b>	<b>(6,245,991)</b>

- Tenant Revenue from rent payments.
- Miscellaneous revenue from tenant laundry and parking charges.
- Interest revenue.
- Gain on sale from asset renewal plan (Nelson Street Pembroke).
- Transfers from the Community Services – Community Housing Department.

# Community Services Committee Renfrew County Housing Corp - Program

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<u>Program Rev &amp; Exp</u>	<u>0</u>	<u>(\$1,794,397)</u>	<u>(1,512,051)</u>	<u>(282,346)</u>	<u>18.7%</u>	<u>(2,500,892)</u>
CMHC - County Transfer		(\$268,560)	(350,378)	81,818	-23.4%	(1,318,012)
COCHI		\$300,000	299,880	120	0.0%	530,052
COCHI - County Transfer		(\$1,420,025)	(913,235)	(506,790)	55.5%	(758,823)
COCHI Admin - County Transfer		(\$69,475)	(48,065)	(21,410)	44.5%	(35,330)
COHB - County Transfer		\$0	0	0		(250)
COHB admin - County Transfer		\$0	(9,600)	9,600	-100.0%	
Home Ownership - Revolving Loans		\$0	0	0		108,199
HPP		\$3,282,863	2,642,667	640,196	24.2%	3,536,995
HPP - County Transfer		(\$3,390,740)	(2,745,560)	(645,180)	23.5%	(3,601,077)
HPP admin - County Transfer		(\$178,460)	(178,460)	0	0.0%	(178,460)
IAH HADD		\$0	0	0		26,767
IAH HADD - County Transfer		\$0	0	0		(26,767)
IAH Home Ownership		\$0	0	0		(108,199)
IAH/SIF Ontario Renovates		\$0	0	0		4,255
OPHI		\$0	0	0		52,584
OPHI - County Transfer		(\$323,950)	(475,285)	151,335	-31.8%	(333,790)
OPHI Admin - County Transfer		(\$17,050)	(25,015)	7,965	-31.8%	(25,925)
Rent Supplement		\$291,000	291,000	0	0.0%	290,119
SSRF/COVID - County Transfer		\$0	0	0		(663,230)

- CMHC transfer for County is used for building repair costs (30% of eligible costs).
- COCHI transfer is \$69,475 admin share, \$300,000 to the non-profits for building repairs, and \$1,189,500 for RCHC capital repairs funding.
- HPP transfer is \$178,460 admin share, \$107,877 for program staff, and \$3,282,863 for homelessness prevention costs funding (hotels, emergency needs).
- OPHI transfer is \$17,050 for admin and \$323,950 for capital repairs funding.
- Rent supplement costs are for private landlord agreements.

# Community Services Committee

## Renfrew County Housing Corp - Expense

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>General Expenses</b>	<b>134,412</b>	<b>\$5,474,246</b>	<b>3,103,498</b>	<b>2,370,748</b>	<b>76.4%</b>	<b>3,180,022</b>
Salaries	64,680	\$1,088,463	1,013,910	74,553	7.4%	1,119,206
Benefits	19,732	\$335,215	276,347	58,868	21.3%	307,056
Audit Fees		\$21,800	21,000	800	3.8%	34,914
Bank and Interest Charges		\$10,000	8,500	1,500	17.6%	9,150
Cell Phone		\$21,000	20,000	1,000	5.0%	108,144
Collection Costs		\$3,000	3,000	0	0.0%	
Computer Expenses	50,000	\$106,101	112,000	(5,899)	-5.3%	107,316
Health & Safety Supplies		\$15,000	15,000	0	0.0%	
Insurance		\$491,000	495,000	(4,000)	-0.8%	357,496
Internal Charge - County of Renfrew Admin		\$360,000	362,628	(2,628)	-0.7%	314,774
Internal Lease		\$179,429	174,203	5,226	3.0%	169,129
Legal		\$40,000	40,000	0	0.0%	44,800
Memberships		\$5,000	3,000	2,000	66.7%	
Miscellaneous		\$2,000	2,000	0	0.0%	13,319
Office Exp		\$30,000	30,000	0	0.0%	43,553
Postage & Courier		\$20,000	20,000	0	0.0%	
Purchased Service		\$90,000	90,000	0	0.0%	97,209
Rent Waiver/Bad Debts		\$100,000	5,000	95,000	1900.0%	96,916
Staff Training & Conferences		\$15,000	15,000	0	0.0%	
Surplus Adjustment - To Reserves		\$2,340,238	200,910	2,139,328	1064.8%	210,910
Telephone		\$65,000	60,000	5,000	8.3%	
Travel		\$95,000	95,000	0	0.0%	119,214
Uniforms & Boots		\$15,000	15,000	0	0.0%	
Vehicle Expense		\$26,000	26,000	0	0.0%	26,914

# Community Services Committee

## Renfrew County Housing Corp - Expense

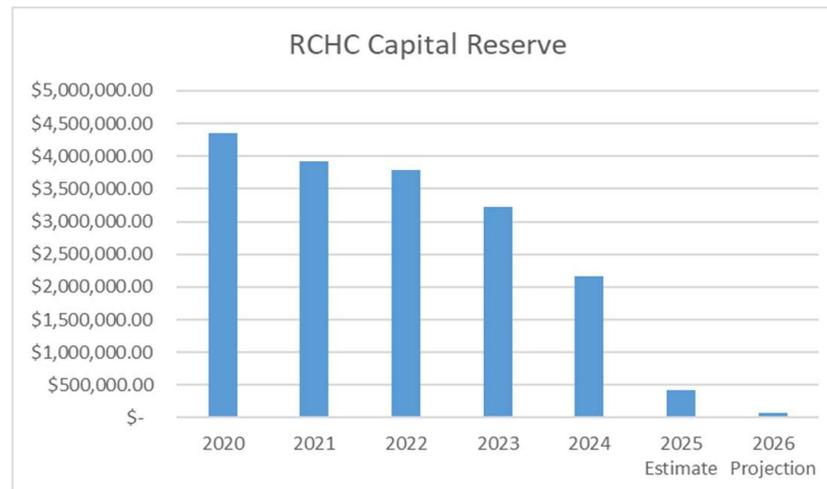
Costs for Renfrew County Housing Corporation:

- 3 full-time non-union staff (Manager, Supervisor, Coordinator).
- Summer students.
- 22,000 hours of CUPE full-time staff (agreement expires December 2025, estimate increase consistent with non-union).
- Computer costs for scheduling, HRIS, office subscription, rent charging, and building capital planning software.
- **Proposed Enhancement** is to:
  - Upgrade the legacy rent platform (Yardi) to a new software. Gross cost \$50,000 (\$45,305 after City of Pembroke share); and
  - Add 1 additional Caseworker. Gross cost \$84,412 (\$76,486 after City of Pembroke share).

# Community Services Committee Renfrew County Housing Corp - Expense

Costs for Renfrew County Housing Corporation:

- Large increase in capital reserve (shared with Pembroke) contribution is required to fund the capital purchases planned. There is \$2.6M of planned capital purchases to be funded from the capital reserve, it does not have enough funds without a substantial increase.



# Community Services Committee

## Renfrew County Housing Corp - Expense

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>Building Costs</b>	<b>0</b>	<b>\$14,410,039</b>	<b>10,455,632</b>	<b>3,954,407</b>	<b>37.8%</b>	<b>11,137,653</b>
Salaries		\$1,528,517	1,413,567	114,950	8.1%	1,306,759
Benefits		\$453,584	415,168	38,416	9.3%	349,398
Depreciation		\$1,615,200	1,400,000	215,200	15.4%	2,229,423
Elevator		\$72,000	72,000	0	0.0%	40,998
Garbage Removal		\$110,000	100,000	10,000	10.0%	143,100
Grounds Keeping		\$87,000	85,000	2,000	2.4%	83,418
Heat, Light & Power		\$1,050,000	1,002,195	47,805	4.8%	935,625
Heating & Plumbing		\$160,000	160,000	0	0.0%	137,672
Mortgage Interest		\$6,376	136,348	(129,972)	-95.3%	331,795
Natural Gas		\$220,000	212,000	8,000	3.8%	207,179
Painting		\$200,000	250,000	(50,000)	-20.0%	108,508
Repairs - Capital Under Threshold		\$895,201	1,167,928	(272,727)	-23.4%	1,112,279
Repairs & Maintenance		\$1,200,000	1,000,000	200,000	20.0%	1,351,301
Snow Removal		\$485,000	528,000	(43,000)	-8.1%	462,983
Taxes		\$1,870,000	1,850,000	20,000	1.1%	1,845,580
Water		\$875,000	860,000	15,000	1.7%	898,343
Surplus Adjustment - From Reserves		(\$2,687,389)	(1,944,873)	(742,516)	38.2%	(1,254,485)
Surplus Adjustment - New Debt		(\$4,165,000)	(3,780,000)	(385,000)	10.2%	
Surplus Adjustment - Depreciation		(\$1,615,200)	(1,400,000)	(215,200)	15.4%	(2,229,423)
Surplus Adjustment - Principal		\$153,386	114,806	38,580	33.6%	111,871
Surplus Adjustment - TCA Capital		\$11,896,364	6,813,493	5,082,871	74.6%	2,965,328

# Community Services Committee

## Renfrew County Housing Corp - Expense

Costs for Renfrew County Housing Corporation:

- 5 full-time non-union staff (Supervisor, Coordinator, 2 x Building Infrastructure Coordinators, Admin Assistant).
- Summer students.
- 33,000 hours of CUPE full-time staff.
- Repairs under threshold are:

515 River Road	D5021 - Branch Wiring	14,189
55 Poplar Street	D4030 - Fire Protection Specialties	10,676
55 Poplar Street - Site	G2040 - Site Development	5,100
59 Wallace Street	B1013 - Balcony Construction	9,180
59 Wallace Street	D4010 - Sprinklers	10,906
59 Wallace Street	D5037 - Fire Alarm System	8,310
400 Nelson Street	D2095 - Domestic Water Heaters	14,280
400 Nelson Street	D4010 - Sprinklers	10,147
19 Smith Street	D5032 - Intercommunications and Paging	5,100
236 Hall Avenue	D5038 - Security Systems	50,000
199-201 Wilfred, 208-307 Edward(10) Duplex	G2050 - Landscaping	20,000
224 Vimy Blvd S - Office	D5038 - Security Systems	25,000
150 Elizabeth Street North	D5038 - Security Systems	25,000
63 Russell	D5038 - Security Systems	35,000
Various locations	Eavestrough repair	50,000
Various locations	Flooring	221,375
Various locations	Bathrooms	107,813
Various locations	Appliances	71,875
Various locations	Accessibility	71,875
Various locations	Security and Safety	71,875
Various locations	Designated substance removal	57,500
		<b>895,201</b>

# Community Services Committee

## Renfrew County Housing Corp - Capital

Location/Other	Detail	Budget \$	Sources of Financing			
			Sale of asset	Provincial Grant	Reserves	Debt
1030-1106 Lea St - (4) Townhome Blocks	Vacant Unit Renovation	750,000		270,025	479,975	
1030-1106 Lea St - Shop	A10 - Foundations	150,000			150,000	
1110-1144 Lea St - (2) Townhome Blocks	B2010 - Exterior Walls	750,000		750,000	-	
150 Elizabeth Street North	Balconies	195,000		195,000	-	
204/206-240/242 Cecil St.(18) Duplex	B30 - Roofing	100,000			100,000	
204/206-240/242 Cecil Street (18) Duplex	G2050 - Landscaping	50,000			50,000	
206-251 Oak Cr.,596-598 Frank (13) Duplex	B30 - Roofing	250,000		128,950	121,050	
236 Hall Avenue	Flooring	100,000			100,000	
26 Spruce Street - Apartment	26 Spruce Street - Apartment	63,250			63,250	
26 Spruce Street - Apartment	B2030 - Exterior Doors	115,000			115,000	
26 Spruce Street - Apartment	B30 - Roofing	180,000			180,000	
35 Francis	triplex carryover	50,000		50,000		
400 Nelson Street	D5013-Main Electrical Service & Distribution	34,500			34,500	
400 Nelson Street	G2020 - Parking Lots	25,000			25,000	
41 Vimy Boulevard	A10 - Foundations	100,000			100,000	
425 Nelson Street	G2020 - Parking Lots	25,000			25,000	
425 Nelson Street - Site	Driveway Paving	100,000			100,000	
425 Nelson Street - Site	G2030 - Pedestrian Paving	21,114			21,114	
44 Lorne Street	Garage	25,000			25,000	
55 Poplar Street	Lighting	17,500			17,500	
5967 Palmer Rapids Road	B30 - Roofing	75,000			75,000	
8 Burwash Street	Lighting	90,000			90,000	
bronx & reynolds	window & door	50,000		50,000		
Entire portfolio	Camera replacements across portfolio	250,000			250,000	
Entire portfolio	New install bathroom fans	50,000			50,000	
RCHC Renewal Project #1 (24 units, Pembroke)		7,600,000	3,600,000		-	4,000,000
Various apartment buildings	Balcony Inspection and Repair	150,000			150,000	
Various apartment buildings	Electrical Cons/Review 600 AMP Panels/Repair	175,000			175,000	
Various apartment buildings	Hallway Floor Replacement	75,000			75,000	
Various housing units	Tree cutting	100,000			100,000	
LIGHT VEHICLE	Truck Pickup Chev Silverado WT4WC	80,000			-	80,000
LIGHT VEHICLE	Truck Pickup Dodge RAM 2500 4 X 4	85,000			-	85,000
TRAILER DUMP P12 - Pembroke		15,000			15,000	
		<b>11,896,364</b>	<b>3,600,000</b>	<b>1,443,975</b>	<b>2,687,389</b>	<b>4,165,000</b>

# Community Services Committee Provincial Offences Administration

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROVINCIAL OFFENCES</b>						
<b>ADMINISTRATION</b>	0	(25,642)	(67,447)	41,805	-61.98%	(62,129)
Salaries		466,548	476,678	(10,130)	-2.13%	396,852
Benefits		141,325	132,447	8,878	6.70%	122,482
Adjudication		90,000	82,500	7,500	9.09%	66,900
Admin Charges		44,933	60,834	(15,901)	-26.14%	58,160
Bank Charges (Visa/MasterCard)		25,000	25,000	0	0.00%	24,914
Certificates of Offence		5,000	6,000	(1,000)	-16.67%	
City of Pembroke - Share of Net Revenue		3,886	10,221	(6,335)	-61.98%	9,416
Collection Costs		30,000	30,000	0	0.00%	28,491
Computer & Technology		23,200	20,000	3,200	16.00%	14,197
Conventions		3,000	3,000	0	0.00%	178
Court Transcripts		600	500	100	20.00%	0
Depreciation		0	0	0		1,070
ICON Charges		15,000	15,000	0	0.00%	10,899
Interpreter Fees			1,500	(1,500)	-100.00%	517
IT Charges		20,982	20,175	807	4.00%	19,458
HR Charges		4,806	2,964			
Lease Costs (County)		114,802	111,458	3,344	3.00%	108,240
Legal Costs		4,000	4,000	0	0.00%	499
Miscellaneous		0	0	0		556
Monitoring / Enforcement Fees		7,776	7,776	0	0.00%	7,128
Office Equipment / Furniture		0	0	0		1,423
Office Supplies		6,000	6,000	0	0.00%	4,086
Automated Speed Enforcement (LAS)		0	12,500	(12,500)	-100.00%	
Part III Prosecution		0	0	0		13,078
Postage		1,000	1,000	0	0.00%	25
Purchase of Service - Notice of Fines		4,000	4,000	0	0.00%	2,598
Purchase of Service - Prosecution		5,000	5,000	0	0.00%	2,285
Recoveries - Other		0	0	0		(2,813)
Revenues - Fees and Charges		(1,050,000)	(1,112,500)	62,500	-5.62%	(956,277)
Staff Training/Development		2,000	2,000	0	0.00%	
Surplus Adjustment - Depreciation		0	0	0		(1,070)
Telephone		5,000	4,000	1,000	25.00%	3,738
Travel		0	0	0		842
Witness Fees		500	500	0	0.00%	

# Community Services Committee Provincial Offences Court

Costs for Provincial Offences:

- 5 full-time staff, 2 part-time staff (Manager, PT Prosecutor, 4 x FT Court Clerks, PT Court Clerk).
- The County keeps the money from most of the fines it collects, less the costs of running the court. Revenues are estimated as close to the 5 year average, actual revenues will be dependent on the fines collected. Fines revenues have been declining since a peak of \$1.6M in 2015:

	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>5 Year Average</u>
Revenues - Fees and Charges	(956,277)	(995,115)	(1,215,258)	(1,190,550)	(889,509)	(1,049,342)

- The net revenue is shared with the City of Pembroke based on population.
- Because it is cost shared, it has Administration, Human Resources, Information Technology, and property costs allocated to it to ensure these items are accounted for in the cost share.

# Corporate Services Committee

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>MEMBERS OF COUNCIL</b>	0	695,234	666,610	28,624	4.29%	611,404
GENERAL - ADMINISTRATION & FINANCE	143,160	1,034,779	1,036,607	(1,828)	-0.18%	894,615
<b>INFORMATION TECHNOLOGY</b>	0	719,381	667,065	52,316	7.84%	574,602
HUMAN RESOURCES DEPARTMENT	0	361,004	369,880	(8,876)	-2.40%	312,245
AGRICULTURE & REFORESTATION	0	19,000	20,000	(1,000)	-5.00%	16,758
<b>MPAC</b>	0	1,670,286	1,613,679	56,607	3.51%	1,570,575
<b>F&amp;A - OPERATING</b>	143,160	4,499,684	4,373,841	125,843	2.88%	3,980,198
<b>FINANCIAL EXPENSE</b>	0	24,148,356	25,242,701	(1,094,345)	-4.34%	22,471,407
<b>Corporate Services Committee</b>	143,160	28,648,040	29,616,542	(968,502)	-3.27%	26,451,606
<b>COUNTY LEVY (1.23% CVA GROWTH)</b>	953,741	66,282,319	61,428,262	4,854,057	7.90%	57,403,117
<b>OTHER REVENUE</b>	0	5,379,743	6,441,106	(1,061,363)	-16.48%	6,393,627
<b>Total Revenues</b>	953,741	71,662,062	67,869,368	3,792,694	5.59%	63,796,744

# Corporate Services Committee Members of Council

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>MEMBERS OF COUNCIL</b>	<b>0</b>	<b>695,234</b>	<b>666,610</b>	<b>28,624</b>	<b>4.29%</b>	<b>611,404</b>
Salary - Council/Warden (incl Per Diem)		493,651	457,908	35,743	7.81%	422,033
Benefits		119,989	115,644	4,345	3.76%	103,565
Advocacy / Delegations		30,000	30,000	0	0.00%	25,862
AMO Board of Directors		10,000	10,000	0	0.00%	2,555
Computer Expense		11,000	10,000	1,000	10.00%	13
Conventions		30,000	30,000	0	0.00%	30,160
Hospitality		20,000	20,000	0	0.00%	28,923
FCM Board of Directors		10,000	10,000	0	0.00%	13,676
Insurance (Liability)		5,640	12,091	(6,451)	-53.35%	10,407
Legal - Integrity Commissioner		2,000	2,000	0	0.00%	
Mileage		40,000	40,000	0	0.00%	52,975
Office Expenses		5,000	5,000	0	0.00%	2,370
Recoveries - County		(92,046)	(86,033)	(6,013)	6.99%	(78,248)
Recoveries - Outside		(15,000)		(15,000)		(37,249)
Warden Expenses		10,000	10,000	0	0.00%	11,788
Warden's Golf Tournament Exp		15,000	0	15,000		22,575

- 16 Councillors, 1 Warden:
  - In 2023, a salary review of County Council was performed by an outside consultant, which resulted in a recommendation to phase in a \$6,292 increase to the annual Councillor base salary over 4 years, in addition to the County wide non-union cost of living increase.

# Corporate Services Committee Administration

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>GENERAL - ADMINISTRATION &amp; FINANCE</b>	<b>143,160</b>	<b>1,034,779</b>	<b>1,036,607</b>	<b>(1,828)</b>	<b>-0.18%</b>	<b>894,615</b>
Salaries		1,282,744	1,357,026	(74,282)	-5.47%	1,165,148
Employee Benefits		390,587	400,681	(10,094)	-2.52%	331,605
Bank Charges		10,000	4,000	6,000	150.00%	6,308
Computer Expense		92,700	68,000	24,700	36.32%	72,443
Conferences & Conventions		10,000	10,000	0	0.00%	14,380
General Legal & Audit		27,000	26,000	1,000	3.85%	49,814
Membership Fees		40,000	38,000	2,000	5.26%	37,475
Office Expense		26,000	26,000	0	0.00%	33,149
Professional Development		8,000	7,000	1,000	14.29%	4,321
Recovery - Other Departments		(926,252)	(956,100)	29,848	-3.12%	(890,405)
Recovery - Provincial One time		(33,000)	0	(33,000)		
Recovery - Outside		0	0	0		(3,855)
Recruitment		1,000	1,000	0	0.00%	9,408
Special Projects - Plans		0		0		
Special Projects - EOWC		30,000	25,000	5,000	20.00%	25,000
Special Projects - Other		36,000	0	36,000		7,245
Surplus Adjustment - Capital		35,000	0	35,000		0
Surplus Adjustment - Debt Proceeds		(35,000)	0	(35,000)		
Surplus Adjustment - Trf to Reserves	143,160	0	0	0		0
Telephone		20,000	8,000	12,000	150.00%	13,880
Travel		20,000	22,000	(2,000)	-9.09%	18,699

# Corporate Services Committee Administration

Costs for the CAO, Clerk, Director of Corporate Services/Treasurer, and the Finance Division:

- 13 full-time staff including the CAO, Clerk, Treasurer, Finance Division, and Public Relations.
- Funding of \$926,000 is an internal charge to a number of departments, in order to ensure the corporate administration costs are applied to any cost shared programs (either provincially/federally funded, or cost shared with other municipalities):
  - Long-Term Care;
  - Paramedic Service;
  - Ontario Works;
  - Child Care;
  - Provincial Offences Court; and
  - Housing (RCHC).
- Provincial funding (\$33K) is for a climate internship, to provide a intern to work on advancing climate solutions in the municipality.

# Corporate Services Committee Administration

- Computer expenses for:
  - Great Plains and related software \$39,400;
  - Diligent \$19,000;
  - Office 365 and related subscriptions \$19,000; and
  - Financial and Payroll software upgrades \$15,300.
- Capital purchase is for CAB standby vehicle (capital lease).

The **proposed enhancement** is from the Corporate Services reorganization:

- The removal of the vacant Director of Corporate Services position and the move to several Associate Directors saves \$143,160; which is spread across numerous departments via the Finance, Human Resources, and Information Technology cost share allocations. These savings are incorporated into the baseline budget.
- The proposed enhancement shows using these saving to contribute to a Strategic Priorities Reserve:
  - This provides the flexibility to respond to unknown situations that occur during the year such as:
    - Grant opportunities that require cost sharing; and
    - Purchased services for policy briefs and advocacy submissions.

# Corporate Services Committee Human Resources

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>		<u>2024 Actual</u>
<b>HUMAN RESOURCES</b>							
<b>DEPARTMENT</b>	<b>0</b>	<b>361,004</b>	<b>369,880</b>	<b>(8,876)</b>	<b>-2.40%</b>		<b>312,245</b>
Salaries		1,086,540	1,054,985	31,555	2.99%		688,404
Benefits		318,644	309,253	9,391	3.04%		191,405
Conference & Convention Expenses Recoverable From Others		5,000	4,000	1,000	25.00%		0
Legal Fees		10,000	10,000	0	0.00%		20,631
Membership Fees		10,000	10,000	0	0.00%		6,457
Office Expense		7,000	6,000	1,000	16.67%		5,375
Computer Expenses		30,000	35,000	(5,000)	-14.29%		13,009
Professional Development		24,650	166,492	(141,842)	-85.19%		97,833
Corporate Public Relations/Publicity		12,000	12,000	0	0.00%		10,321
Purchased Services		15,000	3,000	12,000	400.00%		10,842
Recovery - County Departments		70,000	70,000	0	0.00%		69,573
Recovery - Municipal		(1,153,874)	(1,150,358)	(3,516)	0.31%		(683,653)
Recovery - Provincial		(95,000)	(95,000)	0	0.00%		(59,470)
Recovery - Outside Agencies		(4,956)	(59,470)	54,514	-91.67%		(79,410)
Recruitment		0	0	0			(957)
Staff & Council Appreciation Event		1,000	1,000	0	0.00%		2,230
Surplus Adjustment - Trf From Reserves		15,000	15,000	0	0.00%		14,419
Travel		0	(32,022)	32,022	-100.00%		0
		10,000	10,000	0	0.00%		5,235

# Corporate Services Committee Human Resources

Costs for the Human Resources Division:

- 12 full-time staff (7 Human Resources staff, 5 Scheduling staff) and 1 summer student.
- Funding of:
  - \$4,956 from the municipal modernization program for 65% of the cost of a new HRIS system - final month of funding;
  - \$95,000 in municipal recoveries from the lower tier for purchase of service; and
  - \$1,153,874 in internal charges to cost share/funded departments.

# Corporate Services Committee Information Technology

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>INFORMATION TECHNOLOGY</b>	<b>0</b>	<b>719,381</b>	<b>667,065</b>	<b>52,316</b>	<b>7.84%</b>	<b>574,602</b>
Salaries		568,896	547,660	21,236	3.88%	522,299
Benefits		170,311	169,608	703	0.41%	153,788
Annual Software Maintenance Fees		216,600	223,300	(6,700)	-3.00%	143,616
Communication Fees		67,200	25,200	42,000	166.67%	27,716
Computer Technology Supplies		5,000	4,000	1,000	25.00%	10,065
Corporate Software		15,000	30,332	(15,332)	-50.55%	24,893
Depreciation		26,904	35,000	(8,096)	-23.13%	37,408
Office Expense		2,000	2,000	0	0.00%	206
Professional Development		6,000	6,000	0	0.00%	3,633
Purchased Services		44,000	15,000	29,000	193.33%	41,690
Recoveries - County		(390,926)	(371,335)	(19,591)	5.28%	(362,978)
Recoveries - Outside		0	0	0		(722)
Surplus Adjustment - Capital		30,000	125,000	(95,000)	-76.00%	22,405
Surplus Adjustment - Depreciation		(26,904)	(35,000)	8,096	-23.13%	(37,408)
Surplus Adjustment - Trf From Reserves		(30,000)	(125,000)	95,000	-76.00%	(22,405)
Telephone Costs		5,300	5,300	0	0.00%	4,401
Travel		10,000	10,000	0	0.00%	5,994

# Corporate Services Committee Information Technology

Costs for the Information Technology Division:

- 6 full-time staff.
- Capital purchase:
  - one VM ware Server.
- \$391,000 in internal charges to cost share/funded departments.
- Communication fees includes \$22,000 in firewall replacements and \$15,000 in network switches (not capital).
- Purchased services includes \$34,000 for website migration to a new platform.

# Corporate Services Committee

## Other Cost Centres

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>AGRICULTURE &amp; REFORESTATION</b>	<b>0</b>	<b>19,000</b>	<b>20,000</b>	<b>(1,000)</b>	<b>-5.00%</b>	<b>16,758</b>
Reforestation - Grants in Lieu		17,000	15,000	2,000	13.33%	15,238
Forest Fire Protection		2,000	5,000	(3,000)	-60.00%	1,520
<b>MPAC</b>	<b>0</b>	<b>1,670,286</b>	<b>1,613,679</b>	<b>56,607</b>	<b>3.51%</b>	<b>1,570,575</b>
Property Assessment		1,670,286	1,613,679	56,607	3.51%	1,570,575

### Agriculture and Reforestation:

- Provide a payment in lieu of taxes to the lower tier where a County reforestation property is located based on an assessment of \$100/acre at the residential rate - By-law 41-98.
- Provide \$1.01/hectare for forest fire protection, provided the municipality contracts with MNR for fire protection – DP-CC-01-04.

### MPAC:

- Cost for MPAC services for County of Renfrew (including lower tiers); apportionment notice has been received for 2026, costs are confirmed.

# Corporate Services Committee Financial Expense

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>FINANCIAL EXPENSE</b>	<b>0</b>	<b>24,148,356</b>	<b>25,242,701</b>	<b>(1,094,345)</b>	<b>-4.34%</b>	<b>22,471,407</b>
County Share - Taxes Written Off		300,000	300,000	0	0.00%	71,397
Provision for Unallocated Funds		0	0	0		133,893
LTD Interest - Gen		384,234	421,829	(37,595)	-8.91%	123,230
Surplus Adjustment - Trf to Provision for Unallocated Reserve			49,954	(49,954)	-100.00%	
Surplus Adj-Principal- Principal on General LTD		1,802,096	1,602,858	199,238	12.43%	833,857
Surplus Adjustment - Trf to CCBF Reserve		2,996,997	2,996,997	0	0.00%	2,920,632
Surplus Adjustment - Trf to TCA Renewal Reserve		17,898,556	18,577,427	(678,871)	-3.65%	17,158,749
Surplus Adjustment - SDIP Saving - Trf to TCA Resv		466,473	466,473	0	0.00%	466,473
Surplus Adjustment - Growth Reserve		300,000	827,163	(527,163)	-63.73%	
Surplus Adjustment - Repay Algonquin Trail		0	0	0		763,177

# Corporate Services Committee Financial Expense

Includes corporate-wide expenses:

- Write-off of taxes (mid-year adjustments for demolitions and other MPAC driven adjustments) \$300,000.
- Long-term debt principal and interest:

	Principal	Interest	Total
Foymount	885,000	286,455	1,171,455
Claybank	409,432	29,135	438,567
Madawaska River	467,664	53,660	521,324
Light Vehicle Capital Lease	40,000	14,984	54,984
	1,802,096	384,234	2,186,330

- Reserve transfers:
  - Canada Community Building Fund (formerly Gas tax) reserve \$2,996,997:
    - Reserve is an in and out for CCBF funding.

# AMP & LTFP

## Growth Reserve

To accommodate any potential needs for expansion (either from population growth or from a desire to increase the level of service) County Council has approved:

- The Infrastructure Expansion Policy GA-14 which identifies how and when a local municipality may request to have additional infrastructure included in a County Capital Plan. This policy also outlines how the responsibility for costs of portions of that project are allocated.
- Growth Reserve to pay for projects identified in the Infrastructure Expansion Policy. Current Value Assessment (CVA) growth revenue for the previous year (2025 new buildings available to be taxed in the 2026 year) will be contributed to the Growth Reserve. The general principle is that new buildings provide new taxation revenue to the County, but they also put additional pressure on County services. This would see the first year of revenue from a new building contributed toward the cost of upgrading County services. Growth pays for growth.

# AMP & LTFP Growth Reserve

**In 2026, CVA growth would provide \$752,999 to the Growth Reserve.**

It would provide the funding (or a portion of the funding) for those projects that are identified in the Infrastructure Expansion Policy.

However, as a cost saving measure, staff propose using \$453,000 of growth revenue to offset levy increases, leaving a \$300,000 contribution to the Growth Reserve:

<b>2025 Growth Reserve Contribution (opening)</b>	<b>627,164</b>
<b>2026 Growth Reserve Contribution</b>	<b>300,000</b>
<b>2026 Growth Reserve Usage</b>	<b>(500,000) *</b>
<b>Projected Balance</b>	<b>427,164</b>
<b>* 50% unfunded portion of Pet Blvd Roundabout project</b>	

# AMP & LTFP

## Key Takeaways

Increase Capital contributions by \$3M per year (~5% levy increase for 2026).

	2025 Budget Baseline	2026 per LTFP V3.2	2026 Budget Baseline
<b>PROPERTY - Renfrew County Place</b>			
Surplus Adjustment - Trf To Reserves	100,000		
<b>PROPERTY - Base Stations</b>			
Surplus Adjustment - Trf To Reserves	268,961	300,725	300,725
<b>PROPERTY - Arnprior Office</b>			
Surplus Adjustment - Trf To Reserves	81,957	71,350	71,350
<b>PROPERTY - Renfrew OPP</b>			
Surplus Adjustment - LTD Principal Pmts	318,771	328,438	328,438
LTD Interest Expense	77,083	67,415	67,415
Surplus Adjustment - Trf To Reserves	75,063	75,888	75,888
<b>FORESTRY</b>			
Surplus Adjustment - Trf To Reserves	27,000	27,000	27,000
<b>PARAMEDIC SERVICE</b>			
Leased Equipment interest & warranty	41,311		0
Surplus Adjustment - Capital Lease Principal	315,337	474,316	474,316
Surplus Adjustment - Trf To Reserves	1,200,000	2,025,684	2,025,684
City of Pembroke Share	(205,478)	(330,000)	(330,000)
<b>FINANCIAL EXPENSE</b>			
Surplus Adj-Principal-Principal on General LTD	1,602,858	1,802,096	1,802,096
LTD Interest - Gen	421,829	384,234	384,234
Surplus Adjustment - Trf to TCA Renewal Reserve	18,577,427	19,767,457	17,898,556
Surplus Adjustment - Growth Reserve	827,163		
Surplus Adjustment - SDIP Saving - Trf to TCA Resv	466,473	466,473	466,473
<b>RCHC</b>			
Surplus Adjustment - Principal	114,806	153,386	153,386
Mortgage Interest	136,348	6,376	6,376
Provincial Subsidy - Debentures	(126,970)		
Surplus Adjustment - To Reserves	200,910	2,340,238	2,340,238
City of Pembroke Share	(30,884)	(234,750)	(234,750)
	<b>24,489,965</b>	<b>27,726,326</b>	<b>25,857,425</b>

Capital Contributions:

2025 budget: \$24,500,000  
+3,000,000

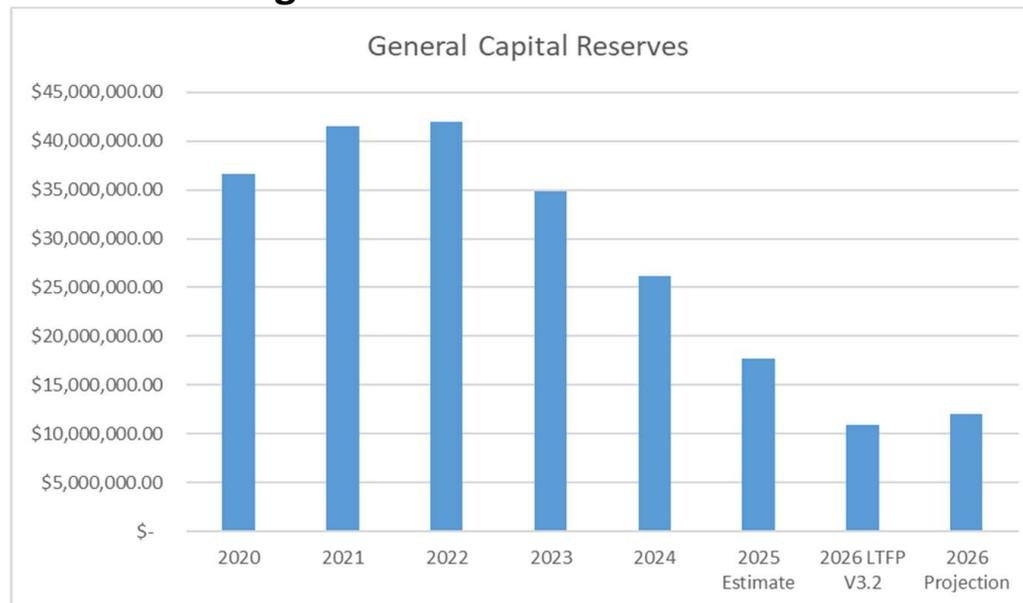
2026 target: 27,700,000  
-1,870,000

2026 budget: **\$25,860,000**

# AMP & LTFP

## Key Takeaways

Because of the decrease in capital contributions, staff have reduced the 2026 capital budget by \$2.5M. These projects had received pre-budget approval, however they have not yet been started. This reduction provides a buffer to keep the Capital Reserves close to the balance intended in the Long Term Financial Plan.



# Corporate Services Committee Revenue

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>TAX AND LIKE REVENUE</b>	<b>953,741</b>	<b>67,026,428</b>	<b>62,172,371</b>	<b>4,854,057</b>	<b>7.81%</b>	<b>58,081,027</b>
COUNTY LEVY (1.23% CVA GROWTH)	953,741	66,282,319	61,428,262	4,854,057	7.90%	57,403,117
PIL ADJUSTMENTS		(150,000)	(150,000)	0	0.00%	(137,657)
WATERPOWER GENERATING STATION		394,109	394,109	0	0.00%	394,109
SUPPLEMENTARY REVENUE		500,000	500,000	0	0.00%	421,458
<b>OTHER REVENUE</b>	<b>0</b>	<b>4,635,634</b>	<b>5,696,997</b>	<b>(1,061,363)</b>	<b>-18.63%</b>	<b>5,715,717</b>
Interest Revenue		1,638,637	2,700,000	(1,061,363)	-39.31%	2,702,783
Other Revenue		0	0	0		1,433
Gain / (Loss) Sale of Assets		0	0	0		90,870
CCBF (Gas Tax) Funding		2,996,997	2,996,997	0	0.00%	2,920,632

# Corporate Services Committee Revenue

General Revenue for the County of Renfrew:

- The tax levy, which is increasing by the weighted current value assessment growth (the property tax revenue from new buildings), plus the budget increase which costs the existing tax payers:
  - +1.23% growth
  - +6.68% budget target increase
  - =7.90%
- Payment in lieu adjustments for property tax adjusts on senior levels of government properties.
- Water Generating Station revenue - Provincial funding for hydro electric dam properties (similar to PIL).
- Supplementary Revenue – mid year tax increases for new growth properties, as assessed by MPAC.
- Canada Community Building Fund (formerly gas tax).

# Corporate Services Committee Revenue

General Revenue for the County of Renfrew:

- Interest Revenue based on:
  - Historical GIC interest; and
  - Current interest rates and ~\$60M average balance in the RAAG accounts:

	2025 Budget	2025 Actual	2026 Budget
GIC/Bond interest	284,953	282,033	284,953
BMO RAAG accounts	<u>3,055,047</u>	<u>1,848,314</u>	<u>1,878,684</u>
	3,340,000	2,130,347	2,163,637
Allocated to:			
Gen	2,700,000		1,638,637
PS	50,000		30,000
ML	200,000		175,000
BM	300,000		250,000
RCHC	<u>90,000</u>		<u>70,000</u>
	3,340,000		2,163,637

# Development & Property Committee

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
PROPERTY - Pembroke	0	271,414	262,012	9,402	3.59%	119,275
PROPERTY - Renfrew County Place	0	(322,536)	(223,224)	(99,312)	44.49%	(260,626)
PROPERTY - Base Stations	0	0	0	0		0
PROPERTY - Arnprior Office	0	0	0	0		0
PROPERTY - Renfrew OPP	0	0	0	0		(0)
FORESTRY	0	136,462	139,691	(3,229)	-2.31%	(56,865)
GEOGRAPHIC INFORMATION SYSTEMS	0	322,624	266,514	56,110	21.05%	294,389
ECONOMIC DEVELOPMENT	0	563,793	510,425	53,368	10.46%	443,414
ENTERPRISE CENTRE	0	49,922	28,055	21,867	77.94%	28,055
OTTAWA VALLEY TOURIST ASSOCIATION	0	317,962	308,701	9,261	3.00%	298,984
PLANNING DEPARTMENT	0	976,120	915,593	60,527	6.61%	725,836
<b>Development &amp; Property Committee</b>	<b>0</b>	<b>2,315,761</b>	<b>2,207,767</b>	<b>107,994</b>	<b>4.89%</b>	<b>1,592,461</b>

# Development & Property Committee

## Pembroke Administration Building

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROPERTY - Pembroke</b>	<b>0</b>	<b>271,414</b>	<b>262,012</b>	<b>9,402</b>	<b>3.59%</b>	<b>119,275</b>
Salaries		297,995	291,664	6,331	2.17%	196,334
Employee Benefits		85,834	80,385	5,449	6.78%	53,604
Advertising		1,000	1,000	0	0.00%	353
Computer Supplies		3,000	15,000	(12,000)	-80.00%	0
Depreciation		422,808	420,000	2,808	0.67%	422,348
Elevator Maintenance		8,000	8,000	0	0.00%	7,895
Garbage Disposal		7,200	7,200	0	0.00%	8,636
Grounds keeping		9,000	9,000	0	0.00%	5,381
Insurance		72,515	52,000	20,515	39.45%	50,604
Janitorial Contract		88,000	96,000	(8,000)	-8.33%	108,705
Legal		2,000	2,000	0	0.00%	1,440
Lights, Heat & Power		130,000	130,000	0	0.00%	116,915
Mechanical		26,250	25,000	1,250	5.00%	11,989
Memberships/Subscriptions		500	500	0	0.00%	1,271
Miscellaneous Bldg.		6,000	3,000	3,000	100.00%	8,761
Office Supplies		20,000	15,000	5,000	33.33%	36,607
Professional Development		2,000	2,000	0	0.00%	1,228
Revenues - Provincial		0	(45,000)	45,000	-100.00%	
Recoveries - Other		(500)	0	(500)		(125)
Recruitment		750	750	0	0.00%	171
Repairs & Maintenance		46,000	46,500	(500)	-1.08%	43,670
Revenue - Lease Internal		(554,230)	(538,087)	(16,143)	3.00%	(555,715)
Security & Monitoring		7,500	6,500	1,000	15.38%	12,308
Surplus Adjustment - Capital		552,000	538,000	14,000	2.60%	177,378
Surplus Adjustment - Depreciation		(422,808)	(420,000)	(2,808)	0.67%	(422,348)
Surplus Adjustment - Trf From Reserves		(552,000)	(493,000)	(59,000)	11.97%	(177,378)
Telephone		3,000	3,000	0	0.00%	3,355
Travel		6,000	2,000	4,000	200.00%	1,034
Vehicle Expenses		3,600	3,600	0	0.00%	4,855

# Development & Property Committee

## Pembroke Administration Building

Expenses for the 7/9 International Drive Building:

- 3 full-time staff (Manager, Project Coordinator and Custodian), and 1 summer student.
- Capital work on the building:
  - Building automation/security \$75,000;
  - Parking lots \$200,000;
  - Staircase at front entrance \$75,000;
  - Roofing \$117,000;
  - Air conditioning replacement \$35,000; and
  - Generator transfer switch/load balance \$50,000.
- Insurance is based on actual renewal costs.
- Revenue is internal charges from other departments:
  - \$554,000 in building cost charges (internal leases) to the cost shared/funded departments occupying the building.

# Development & Property Committee

## Renfrew County Place Building

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROPERTY - Renfrew County Place</b>	<b>0</b>	<b>(322,536)</b>	<b>(223,224)</b>	<b>(99,312)</b>	<b>44.49%</b>	<b>(260,626)</b>
Salaries / Benefits		99,397	97,685	1,712	1.75%	86,621
Capital - Under Threshold		0	0	0		14,735
Depreciation		241,584	223,200	18,384	8.24%	219,487
Elevator Maintenance		7,100	7,100	0	0.00%	4,601
Garbage Removal		4,000	4,000	0	0.00%	4,542
Grounds keeping / Snow Removal		37,000	37,000	0	0.00%	40,754
Insurance		30,899	26,000	4,899	18.84%	25,698
Janitorial Contract		70,000	70,000	0	0.00%	64,642
Lease Revenue- Outside		(302,630)	(302,629)	(1)	0.00%	(286,314)
Legal		2,000	0	2,000		0
Lights, Heat & Power		105,000	100,000	5,000	5.00%	74,110
Mechanical		25,000	25,000	0	0.00%	29,550
Miscellaneous Bldg.		5,000	3,000	2,000	66.67%	9,048
Municipal Taxes		0	0	0		0
Office Supplies / Admin Costs		5,000	3,000	2,000	66.67%	14,907
Revenue Lease - Internal		(460,802)	(447,380)	(13,422)	3.00%	(410,983)
Recoverable - Provincial One time		0	(45,000)	45,000	-100.00%	
Recoverable - Outside		(500)	0	(500)		(18,115)
Repairs & Maintenance		43,000	43,000	0	0.00%	58,140
Security & Monitoring		4,000	7,000	(3,000)	-42.86%	7,440
Surplus Adjustment - Capital		408,831	395,000	13,831	3.50%	677,556
Surplus Adjustment - Depreciation		(241,584)	(223,200)	(18,384)	8.24%	(219,487)
Surplus Adjustment - Trf From Reserves		(408,831)	(350,000)	(58,831)	16.81%	(677,556)
Surplus Adjustment - Trf To Reserves		0	100,000	(100,000)	-100.00%	20,000
Vehicle Expenses		4,000	4,000	0	0.00%	

# Development & Property Committee

## Renfrew County Place Building

Expenses for the Renfrew County Place Building:

- 1 full-time staff (Custodian).
- Capital work on the building:
  - Parking lot \$120,000;
  - Roofing \$100,000;
  - Building automation \$75,000;
  - Floor finishes \$43,831;
  - Fuel tank and fob system \$50,000; and
  - VM Ware Server \$20,000.
- Revenue is from leases to internal and external occupants:
  - \$302,000 in external lease revenue; and
  - \$460,000 in internal lease charges.

# Development & Property Committee Base Stations

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROPERTY - Base Stations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Depreciation		97,848	72,400	25,448	35.15%	60,012
Capital - Under Threshold		0	30,000	(30,000)	-100.00%	0
Grounds keeping/Snow Removal		54,000	53,250	750	1.41%	51,630
Internal Charges		16,579	14,925	1,654	11.08%	0
Janitorial Contract		43,200	43,200	0	0.00%	24,812
Lights, Heat & Power		60,000	52,500	7,500	14.29%	47,908
Mechanical		13,000	13,000	0	0.00%	10,440
Miscellaneous Bldg.		3,750	3,750	0	0.00%	15,912
Revenue - Internal Lease		(556,954)	(545,137)	(11,817)	2.17%	(523,262)
Recoveries - Outside		0	0	0		(7,549)
Repairs & Maintenance		60,200	60,051	149	0.25%	44,264
Security & Monitoring		5,500	5,500	0	0.00%	
<b>Surplus Adjustment - Depreciation</b>		(97,848)	(72,400)	(25,448)	35.15%	(60,012)
<b>Surplus Adjustment- Capital</b>		8,900,000	8,765,000	135,000	1.54%	586,979
<b>Surplus Adjustment - Debt Financing</b>		(8,500,000)	(8,500,000)	0	0.00%	
Surplus Adjustment - Trf From Reserves		(400,000)	(265,000)	(135,000)	50.94%	(586,979)
<b>Surplus Adjustment - Trf To Reserves</b>		300,725	268,961	31,764	11.81%	335,844

# Development & Property Committee Base Stations

	<u>Arnprior</u>	<u>Eganville</u>	<u>Barry's Bay</u>	<u>Petawawa</u>	<u>Deep River</u>	<u>Pembroke</u>	<u>Whitewater</u>	<u>total</u>
<b>PROPERTY - Base Stations</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation	19,569	19,569	19,569	19,569	19,572			97,848
Grounds keeping/Snow Removal	7,000	8,000	12,000	10,000	17,000			54,000
Internal Charges		16,579						16,579
Janitorial Contract	5,000	9,500	9,500	9,600	9,600			43,200
Lights, Heat & Power	9,300	22,500	9,600	9,300	9,300			60,000
Mechanical	3,000	1,000	3,000	3,000	3,000			13,000
Miscellaneous Bldg.	750	750	750	750	750			3,750
Revenue - Internal Lease	(54,009)	(200,114)	(100,485)	(97,276)	(105,070)			(556,954)
Repairs & Maintenance	11,300	15,000	11,300	11,300	11,300			60,200
Security & Monitoring	1,100	1,100	1,100	1,100	1,100			5,500
Surplus Adjustment - Depreciation	(19,569)	(19,569)	(19,569)	(19,569)	(19,572)			(97,848)
Surplus Adjustment- Capital	25,000	60,000	75,000	15,000	75,000	5,150,000	3,500,000	8,900,000
Surplus Adjustment - Debt Financing						(5,100,000)	(3,400,000)	(8,500,000)
Surplus Adjustment - Trf From Reserves	(25,000)	(60,000)	(75,000)	(15,000)	(75,000)	(50,000)	(100,000)	(400,000)
Surplus Adjustment - Trf To Reserves	16,559	125,685	53,235	52,226	53,020			300,725

Paramedic Bases that are owned by the County of Renfrew include:

- Arnprior;
- Barry's Bay;
- Deep River;
- Eganville;
- Petawawa;
- Renfrew; and
- Under construction - Pembroke and Whitewater.

# Development & Property Committee

## Base Stations

- All costs are fully recovered with internal lease charges to the Paramedic Service.
- Capital work on the base buildings:
  - All bases - foundation repair \$40,000;
  - All bases - fuel tank and fob system \$300,000;
  - Arnprior, Barry's Bay, Deep River, Petawawa - LED lighting \$60,000;
  - Pembroke - new build \$5,100,000 (debt finance); and
  - Whitewater - new build \$3,400,000 (debt finance).
- Transfers to reserve of \$300,725 are based on repaying the capital costs of the bases over 15 - 25 years, and ensuring these costs are shared with Paramedic Service funding/cost share.

# Development & Property Committee

## Arnprior Building

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>PROPERTY - Arnprior Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Depreciation		24,000	36,000	(12,000)	-33.33%	33,265
Grounds keeping / Snow Removal		6,000	6,000	0	0.00%	9,270
Insurance		5,050	4,300	750	17.44%	4,200
Janitorial Contract		37,000	33,000	4,000	12.12%	39,072
Lights, Heat & Power		14,000	13,000	1,000	7.69%	11,823
Mechanical		4,000	2,000	2,000	100.00%	2,186
Miscellaneous Bldg.		1,000	1,000	0	0.00%	2,540
Revenue - Internal Lease		(98,400)	(95,534)	(2,866)	3.00%	(95,152)
Recoveries - Outside		(45,000)	(50,223)	5,223	-10.40%	(50,461)
Repairs & Maintenance		3,000	3,000	0	0.00%	6,442
Security & Monitoring		2,000	1,500	500	33.33%	70
Surplus Adjustment- Capital		31,000	71,000	(40,000)	-56.34%	57,497
Surplus Adjustment- Depreciation		(24,000)	(36,000)	12,000	-33.33%	(33,265)
Surplus Adjustment - Trf From Reserves		(31,000)	(71,000)	40,000	-56.34%	(57,497)
Surplus Adjustment - Trf To Reserves		71,350	81,957	(10,607)	-12.94%	70,011

All costs are fully recovered between external leases and internal lease charges, including the reserve transfer to repay the capital cost to purchase the building.

Capital work on the building:

- Building automation and security system \$31,000.

# Development & Property Committee

## OPP Building

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PROPERTY - Renfrew OPP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(0)</b>
Salary & Benefits		49,738	44,776	4,962	11.08%	55,995
Garbage Removal		2,200	2,200	0	0.00%	3,516
Groundskeeping / Snow Removal		29,000	20,000	9,000	45.00%	25,779
Depreciation		116,076	116,400	(324)	-0.28%	116,075
Insurance		28,023	23,500	4,523	19.25%	23,309
Internal Chg. - County		(16,579)	(14,925)	(1,654)	11.08%	16,300
LTD Interest Expense		67,415	77,083	(9,668)	-12.54%	82,619
Mechanical		12,000	12,000	0	0.00%	14,138
Office Expense		3,000	5,000	(2,000)	-40.00%	10,242
Recovery - Capital Lease		(467,121)	(465,134)	(1,987)	0.43%	(465,134)
Recovery - Operating Lease		(147,002)	(133,334)	(13,668)	10.25%	(181,203)
Repairs & Maintenance		30,000	30,000	0	0.00%	21,555
Security/Monitoring		5,000	5,000	0	0.00%	4,966
Surplus Adjustment- Capital		75,000	0	75,000		
Surplus Adjustment- Depreciation		(116,076)	(116,400)	324	-0.28%	(116,075)
Surplus Adjustment - LTD Principal Pmts		328,438	318,771	9,667	3.03%	309,388
Surplus Adjustment - Trf From Reserves		(75,000)	0	(75,000)		
Surplus Adjustment - Trf To Reserves		75,888	75,063	825	1.10%	78,531

Expenses for the Renfrew OPP Detachment Building:

- 1 part-time employee.
- Capital: building automation system \$75,000.

The lease term is for 15 years (2016-2031) and will have completely repaid the cost of building the structure (which was debentured), plus cover operating costs (capped at 5% per year increases).

# Development & Property Committee Forestry

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>FORESTRY</b>	<b>0</b>	<b>136,462</b>	<b>139,691</b>	<b>(3,229)</b>	<b>-2.31%</b>	<b>(56,865)</b>
Salaries		179,270	175,741	3,529	2.01%	204,756
Benefits		53,352	52,000	1,352	2.60%	
Advertising		1,200	600	600	100.00%	1,434
Conventions		1,850	1,850	0	0.00%	1,081
Depreciation		20,400	15,000	5,400	36.00%	14,981
Legal		2,500	2,500	0	0.00%	2,928
Memberships/Subscriptions		1,000	9,700	(8,700)	-89.69%	8,621
Miscellaneous		1,700	1,700	0	0.00%	3,461
Office Supplies/computer		4,000	3,500	500	14.29%	2,382
Professional Development		3,000	3,000	0	0.00%	310
Purchased Service		24,800	24,800	0	0.00%	
Recoveries - Other		(10,710)	(10,500)	(210)	2.00%	(802)
Recoveries - Timber Sales		(180,000)	(180,000)	0	0.00%	(296,786)
Small Tools / Supplies		10,500	10,500	0	0.00%	2,236
Special Projects		14,500	27,600	(13,100)	-47.46%	848
Surplus Adjustment - Capital		0	0	0		53,824
Surplus Adjustment - Depreciation		(20,400)	(15,000)	(5,400)	36.00%	(14,981)
Surplus Adjustment - Trf From Reserves		(31,000)	(52,600)	21,600	-41.06%	(72,332)
Surplus Adjustment - Trf To Reserves		27,000	27,000	0	0.00%	
Travel		6,000	6,000	0	0.00%	7,151
Tree Planting		16,500	25,000	(8,500)	-34.00%	18,508
Vehicle Expenses		11,000	11,300	(300)	-2.65%	5,516

# Development & Property Committee Forestry

## Costs for the Forestry Division:

- 2 full-time staff (Forester and Technician).
- Revenue is from a land rental agreement to allow for a cell tower on the County forest and the planned forest harvesting operations for 2026.
- Transfer from reserve is to cover cost of:
  - Special Projects:
    - Forest Management Plan consultation \$10,000; and
    - Wild parsnip management \$4,500.
  - Tree Planting \$16,500.
- Transfer to reserve is \$27,000 to the Forestry Reserve, which is 15% of gross revenue less than \$180,000; all revenue over \$180,000, as per the 2016 Forestry Management Plan.

# Development & Property Committee

## Geographic Information Systems

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>0</b>	<b>322,624</b>	<b>266,514</b>	<b>56,110</b>	<b>21.05%</b>	<b>294,389</b>
Salaries		162,200	161,228	972	0.60%	188,624
Benefits		49,964	49,136	828	1.69%	
Computer Supplies		108,710	104,834	3,876	3.70%	120,296
Conventions		2,250	2,250	0	0.00%	62
Depreciation		9,420	6,000	3,420	57.00%	6,939
Office Supplies		3,000	3,000	0	0.00%	1,187
Professional Development		2,000	2,000	0	0.00%	
Special Project		0	0	0		60,203
Special Project - E911		0	4,100	(4,100)	-100.00%	
Travel		1,000	1,000	0	0.00%	710
Surplus Adjustment - Capital		0	0	0		18,603
Surplus Adjustment - Trf From Reserves		0	(17,932)	17,932	-100.00%	(18,603)
Surplus Adjustment - Depreciation		(9,420)	(6,000)	(3,420)	57.00%	(6,939)
Recoveries - Internal		0	0	0		(24,735)
Recoveries - Municipal		(6,000)	(9,300)	3,300	-35.48%	(578)
Recoveries - Federal/Provincial		0	(33,302)	33,302	-100.00%	(49,708)
Recoveries - Other		(500)	(500)	0	0.00%	(1,673)

# Development & Property Committee

## Geographic Information Systems

Costs for the GIS Division:

- 2 full-time staff (Coordinator and Technician).
- Computer expenses:
  - Verti GIS \$26,145;
  - Civic Address Manager \$4,100;
  - Enterprise license hosting – ESRI \$76,780 (previously 65% funded by municipal modernization dollars); and
  - Office 365 and other \$1,685.

# Development & Property Committee

## Economic Development

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>ECONOMIC DEVELOPMENT</b>	0	563,793	510,425	53,368	10.46%	443,414
Salaries		294,592	280,153	14,439	5.15%	270,405
Benefits		85,231	81,952	3,279	4.00%	78,500
Computer Expense		9,000	7,000	2,000	28.57%	1,094
Conventions		5,000	3,600	1,400	38.89%	3,229
Marketing Program		70,000	73,500	(3,500)	-4.76%	73,829
Memberships/Subscriptions		4,500	4,500	0	0.00%	4,306
Office Expense		6,000	6,000	0	0.00%	8,136
Professional Development/Staff Training		2,000	750	1,250	166.67%	
Recoveries-Other		(32,000)	(40,500)	8,500	-20.99%	(61,486)
Recoveries-Other-Winter Games		0	0	0		(525)
Recoveries-Provincial		0	(70,000)	70,000	-100.00%	(8,007)
Recoveries-Provincial - Winter Games		0	0	0		(279,452)
Regional Incentive Program (Hype)		100,000	100,000	0	0.00%	
Recruitment		0	0	0		280
Special Projects - RED		0	100,000	(100,000)	-100.00%	2,442
Special Projects-Winter Games		0	0	0		379,977
Special Projects - Conference ECDEV Summit		0	10,500	(10,500)	-100.00%	
Special Projects - Shared newcomer project with Lanark		50,000	15,000	35,000	233.33%	
Special Projects - taste of the valley		12,000	5,000	7,000	140.00%	40,046
Special Projects - Agriculture		22,470	22,470	0	0.00%	22,470
Special Projects - Renfrewshire Twinning		5,000	2,500	2,500	100.00%	
Surplus Adjustment - Trf To Reserves		20,000	0	20,000		
Surplus Adjustment - Transfer From Reserves		(100,000)	(100,000)	0	0.00%	(100,000)
Travel		10,000	8,000	2,000	25.00%	8,171

# Development & Property Committee

## Economic Development

Costs for the Economic Development Division:

- 3 full-time staff (Manager, Officer, and Coordinator).
- Funding comes from Taste of the Valley recoveries \$32,000.
- Plan to spend \$100,000 in HYPE incentives (Regional Incentive Program), funding to come from the HYPE reserve. Estimated usage of HYPE for 2025 suggests a \$20,000 contribution to the HYPE reserve will be required.
- Shared Newcomer project (joint with Lanark County) requires a \$50,000 contribution for 2026.

# Development & Property Committee

## Enterprise Centre

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>ENTERPRISE CENTRE</b>	<b>0</b>	<b>49,922</b>	<b>28,055</b>	<b>21,867</b>	<b>77.94%</b>	<b>28,055</b>
Salaries		164,167	155,783	8,384	5.38%	145,445
Benefits		55,946	53,483	2,463	4.61%	48,812
Marketing		6,000	6,000	0	0.00%	3,305
Office Expenses		7,000	7,000	0	0.00%	19,379
Professional Development		1,000	700	300	42.86%	
County Charges - IT		7,283	7,007	276	3.94%	6,754
Recoveries - Municipalities		(5,000)	(5,500)	500	-9.09%	(5,000)
Recoveries - Other		(12,500)		(12,500)		(11,254)
Recoveries - Provincial - Starter Company		(107,100)	(107,100)	0	0.00%	(99,956)
Recoveries - Provincial - Summer Company		(28,100)	(28,100)	0	0.00%	(28,422)
Recoveries - Provincial (old surplus)		(26,077)	(48,751)	22,674	-46.51%	(21,266)
Recoveries - Provincial		(150,897)	(150,897)	0	0.00%	(169,092)
Special Projects - Starter Company		107,100	107,100	0	0.00%	100,135
Special Projects			0	0		9,252
Special Projects - Summer Company		28,100	28,100	0	0.00%	28,433
Telephone/Internet Access		1,500	2,230	(730)	-32.74%	1,109
Travel		1,500	1,000	500	50.00%	421

# Development & Property Committee Enterprise Centre

Costs for the Enterprise Centre:

- Summer student and Starter Company programs.
- 2 full-time staff (Consultant and Program Officer).
- Funding is from:
  - The Ministry of Economic Development, Job Creation, and Trade; and
  - City of Pembroke contribution.
- The funding agreements from 2013-14 and 2014-19 had a provision to allow unspent funds to be retained and used in future years. The current agreements require unspent funds to be returned. It is estimated the last of the available carry forward funds total \$26,000 and will be depleted in 2026.

# Development & Property Committee Ottawa Valley Tourist Association

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>		<u>2024 Actual</u>
<u>OTTAWA VALLEY TOURIST ASSOCIATION</u>	<u>0</u>	<u>317,962</u>	<u>308,701</u>	<u>9,261</u>	<u>3.00%</u>		<u>298,984</u>
Salaries		216,871	210,522	6,349	3.02%		197,474
Benefits		69,381	67,417	1,964	2.91%		61,531
Transfer To / (From) OVTA		31,710	30,762	948	3.08%		39,979

- OVTA is a separate organization that is funded via a contribution from the County of Renfrew:
  - The current agreement runs 2023 – 2027.
  - The funding provision in the agreement is the base year 2023 funding of \$290,275 adjusted annually at the same rate as the County budget.
  - Most of the County contribution is in staff (3 staff) wages/benefits.

# Development & Property Committee Planning

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PLANNING DEPARTMENT</b>	<b>0</b>	<b>976,120</b>	<b>915,593</b>	<b>60,527</b>	<b>6.61%</b>	<b>725,836</b>
Salaries		922,739	889,202	33,537	3.77%	817,235
Employee Benefits		235,681	233,691	1,990	0.85%	226,014
Computer Supplies / Maintenance		12,000	12,000	0	0.00%	5,762
Conventions		7,000	5,000	2,000	40.00%	6,842
County Official Plan		5,000	8,000	(3,000)	-37.50%	3,531
Legal Fees		20,000	35,000	(15,000)	-42.86%	37,280
Memberships		6,700	6,700	0	0.00%	3,393
Office Expense		18,000	18,000	0	0.00%	10,013
Professional Development		6,000	6,000	0	0.00%	(751)
Recruitment		5,000	6,000	(1,000)	-16.67%	1,836
Revenue - Municipal Projects		(40,000)	(40,000)	0	0.00%	(10,726)
Revenue - Other		0	(2,000)	2,000	-100.00%	(935)
Revenue - Service Charges		(42,000)	(42,000)	0	0.00%	(51,931)
Revenue - Severance Applications		(150,000)	(190,000)	40,000	-21.05%	(264,057)
Revenues - Subdivision Applications		(50,000)	(50,000)	0	0.00%	(68,325)
Special Projects Housing Readiness		50,000	100,000	(50,000)	-50.00%	27,605
Surplus Adjustment - Trf From Reserves		(50,000)	(100,000)	50,000	-50.00%	(27,605)
Travel		20,000	20,000	0	0.00%	10,655

# Development & Property Committee Planning

Costs for the Planning Division:

- 9.5 full-time staff (includes Director of Development and Planning, plus 50% shared Administrative Assistant, AA2, 6 Planners of various seniority).
- Funding is from:
  - Severance applications and general inquiry fees;
  - Subdivision applications; and
  - Lower tier municipal service charges and Official Plan amendments.
  - Activity levels appear to be declining, revenue is estimated to decline.
- Special project for a housing development readiness plan (carry forward), focussing on exploring the supportive housing options at Miramichi Lodge and Bonnechere Manor, to be funded from the Community Paramedic Reserve.

# Operations Committee

## Public Works

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>PUBLIC WORKS</b>	<b>7,000</b>	<b>11,633,544</b>	<b>11,361,809</b>	<b>271,735</b>	<b>2.39%</b>	<b>10,489,411</b>
Administration	7,000	1,313,608	1,304,622	8,986	0.69%	1,410,330
Capital Works	(50,000)	769,820	833,570	(63,750)	-7.65%	913,223
Construction - Day Labour Crew	50,000	0	0	0		0
Depreciation	0	11,400,000	11,000,000	400,000	3.64%	11,103,510
Equipment	0	1,662,098	1,673,030	(10,932)	-0.65%	1,540,635
Housing	0	264,262	184,700	79,562	43.08%	189,588
Maintenance	0	7,415,081	7,179,220	235,861	3.29%	6,272,349
Trails	0	308,675	2,786,667	(2,477,992)	-88.92%	2,605,667
Donations	0	0	(3,500,000)	3,500,000	-100.00%	(419)
Recoveries - Federal	0	0	(1,014,000)	1,014,000	-100.00%	(805,727)
Recoveries - Other	0	(100,000)	(100,000)	0	0.00%	(203,370)
Recoveries - Provincial	0	(2,356,181)	(2,238,757)	(117,424)	5.25%	(2,398,538)
Surplus Adjustment - Capital	0	34,438,404	44,325,715	(9,887,311)	-22.31%	39,214,490
Surplus Adjustment - Debt Proceeds	0	(5,782,025)	(5,500,000)	(282,025)	5.13%	(8,678,000)
Surplus Adjustment - Depreciation	0	(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)
Surplus Adjustment - Trf From Reserves		(26,300,198)	(34,572,958)	8,272,760	-23.93%	(29,570,817)

# Operations Committee

## Public Works - Administration

	2026 Budget	2026 Budget	2025 Budget	Variance \$	Variance %	2024 Actual
	Enhancement	Baseline				
<b>ADMINISTRATION</b>	<b>7,000</b>	<b>1,313,608</b>	<b>1,304,622</b>	<b>8,986</b>	<b>0.69%</b>	<b>1,410,330</b>
Salaries		573,539	576,572	(3,033)	-0.53%	650,257
Benefits		168,759	162,000	6,759	4.17%	207,251
Advertising		10,000	10,000	0	0.00%	10,006
Answering Service		5,500	5,500	0	0.00%	5,104
Cell Telephone/Pager		20,000	14,000	6,000	42.86%	18,203
Communications (Radio System)		78,000	78,000	0	0.00%	88,841
Computer Supplies	7,000	70,000	60,000	10,000	16.67%	63,363
Conferences & Conventions		10,000	10,000	0	0.00%	10,276
Courier		750	500	250	50.00%	111
Health & Safety (Protection)		60,000	60,000	0	0.00%	59,025
Insurance		159,160	165,000	(5,840)	-3.54%	160,530
Insurance Claims		35,000	35,000	0	0.00%	18,083
Internet		13,000	13,000	0	0.00%	14,352
Legal Fees		20,000	20,000	0	0.00%	1,537
Membership Fees		12,000	12,000	0	0.00%	12,268
Office Equipment Replacement		5,000	5,000	0	0.00%	18,593
Office Supplies/Publications/Awards		12,000	12,000	0	0.00%	13,877
Photocopier Supplies/Maint		8,500	8,500	0	0.00%	6,924
Postage		100	250	(150)	-60.00%	
Recoveries - Municipal		0	0	0		(890)
Recruitment		3,000	3,000	0	0.00%	3,092
Staff Training		30,000	35,000	(5,000)	-14.29%	26,911
Telephone		10,000	10,000	0	0.00%	12,987
Travel		9,300	9,300	0	0.00%	9,630

### Costs for Public Works Administration:

- 5.5 full-time staff (includes Director of Public Works & Engineering, plus 50% shared Administrative Assistant, 2 x AA2, Manager, and Coordinator).
- Enhancement for computer supply for proposed new staff.

# Operations Committee Public Works – Capital Works

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>CAPITAL WORKS</b>	<b>(50,000)</b>	<b>769,820</b>	<b>833,570</b>	<b>(63,750)</b>	<b>-7.65%</b>	<b>913,223</b>
Salaries		447,141	453,626	(6,485)	-1.43%	442,883
Benefits		124,679	124,444	235	0.19%	107,924
Capital Projects - Under Threshold		0	0	0		17,073
Misc		6,000	6,000	0	0.00%	4,884
Recoveries		0	0	0		(117,780)
Infrastructure Management	(50,000)	165,000	215,000	(50,000)	-23.26%	390,424
Supplies		27,000	34,500	(7,500)	-21.74%	67,815

## Costs for Public Works – Capital Works:

- 4 full-time staff (Manager, Technician, Supervisor, Coordinator), 3 Student Junior Engineering Technicians (summer only).
- Infrastructure management includes:
  - \$50,000 in OSIM bridge inspections (remove if enhancement is approved, as this will be completed by new staff);
  - \$25,000 bridge load posting by law update;
  - \$10,000 for a transportation masterplan;
  - \$35,000 in enhanced OCSM inspections; and
  - \$45,000 for miscellaneous other costs.

# Operations Committee Public Works – Maintenance

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>MAINTENANCE</b>	<b>0</b>	<b>7,415,081</b>	<b>7,179,220</b>	<b>235,861</b>	<b>3.29%</b>	<b>6,272,349</b>
Salaries		2,758,064	2,584,044	174,020	6.73%	2,364,819
Benefits		802,037	771,275	30,762	3.99%	656,785
Bridges and Culverts		40,000	40,000	0	0.00%	3,164
Roadside Maintenance		140,000	150,000	(10,000)	-6.67%	130,988
Hard Top Maintenance		385,000	385,000	0	0.00%	148,149
Winter Control		2,523,980	2,500,000	23,980	0.96%	2,117,340
Safety Devices		866,000	848,901	17,099	2.01%	978,262
Recoveries		(100,000)	(100,000)	0	0.00%	(127,158)

## Costs for Public Works – Maintenance:

- 4 patrol yards, each with 1 full-time Supervisor and 6 full-time Operators, plus 1 full-time Sign Shop Operator and casual winter and summer staff.
- Recoveries are from the sign shop sales and insurance recoveries.
- Winter control based off 5 year average actuals plus inflation.
- Safety Devices are:
  - Line painting \$600,000;
  - Signage \$22,000;
  - Guardrails \$60,000;
  - Sign shop supplies \$100,000; and
  - Signal repairs \$84,000.

# Operations Committee Public Works – Equipment

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>EQUIPMENT</b>	<b>0</b>	<b>1,662,098</b>	<b>1,673,030</b>	<b>(10,932)</b>	<b>-0.65%</b>	<b>1,540,635</b>
Salaries		188,752	269,476	(80,724)	-29.96%	254,000
Benefits		55,675	79,487	(23,812)	-29.96%	77,452
Salary Allocations		0	(114,971)	114,971	-100.00%	(99,806)
Small Equipment, Misc		50,000	50,000	0	0.00%	23,493
Vehicle Operating Costs - Fuel		649,612	671,078	(21,466)	-3.20%	574,918
Vehicle Operating Costs-Insurance		38,059	32,960	5,099	15.47%	31,495
Vehicle Operating Costs-Repairs		650,000	650,000	0	0.00%	672,502
Vehicle Operating Costs-Licence		65,000	65,000	0	0.00%	60,534
Vehicle Operating Revenue		(15,000)	(15,000)	0	0.00%	(15,576)
Surplus Adjustment - Capital Equipment		3,605,844	2,604,000	1,001,844	38.47%	3,472,006
Surplus Adjustment - Capital Lease Proceeds		(220,000)		(220,000)		
Surplus Adjustment - Trf From Reserves		(3,385,844)	(2,604,000)	(781,844)	30.02%	(3,472,006)
Recoveries		(20,000)	(15,000)	(5,000)	33.33%	(38,377)

# Operations Committee

## Public Works – Equipment

Costs for Public Works - Equipment:

- 2 full-time Mechanics.
- Recoveries are for the allocation of fuel used by the construction crew in Capital Works (fuel costs end up capitalized in self constructed assets) and other departments.
- Assuming a 5% increase in fuel costs.
- Capital purchases include:
  - 1 - 15 K 2 Post Hoist;
  - 1 - Hydrovac Trailer;
  - 1 - Light Tower;
  - 1 - 3 Ton Truck;
  - 5 - 6 Ton Truck;
  - 3 – Pick Up trucks (Capital lease);
  - Loader;
  - Side by Side; and
  - Trailer 18' Utility.

# Operations Committee Public Works – Housing

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>HOUSING</b>	<b>0</b>	<b>264,262</b>	<b>184,700</b>	<b>79,562</b>	<b>43.08%</b>	<b>189,588</b>
Operating Expenses		264,262	184,700	79,562	43.08%	189,588
Surplus Adjustment - Capital		418,000	363,000	55,000	15.15%	279,655
Surplus Adjustment - Trf From Reserves		(418,000)	(363,000)	(55,000)	15.15%	(279,655)

	Whitewater	Cobden	Goshen	South West	Total
Insurance	11,440	11,440	11,441	11,441	45,762
Hydro	15,000	7,000	12,000	13,000	47,000
Maintenance	8,000	8,000	8,000	8,000	32,000
Janitor	6,000	6,000	6,000	6,000	24,000
Heat	29,000	10,000	20,000	19,000	78,000
Water/Sewer	0	4,500	0	0	4,500
Small Tool & Supplies	4,000	4,000	4,000	4,000	16,000
Waste Oil Disposal/Water Monitoring	8,000	1,000	5,000	3,000	17,000
	70,000	40,500	55,000	53,000	264,262

- Operating costs for the property and buildings at the 4 patrol garages.
- Capital repairs include:
  - Goshen storage shed x 2 – foundation, structure and sheathing \$300,000;
  - South West – doors \$50,000;
  - South West – kitchen and laundry \$25,000; and
  - Whitewater HVAC unit \$43,000.

# Operations Committee Public Works – Trails

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>
<b>TRAILS</b>	<b>0</b>	<b>308,675</b>	<b>286,667</b>	<b>22,008</b>	<b>7.68%</b>	<b>292,971</b>
Salary/Benefit		123,675	117,767	5,908	5.02%	120,383
Office Expenses		0	0	0		12,632
Recoveries - Other		(30,000)	(30,000)	0	0.00%	(64,944)
Recoveries - Donations		0	0	0		(419)
Recoveries - Donations In Kind		0	(3,500,000)	3,500,000	-100.00%	
Recoveries - Federal		0	(1,014,000)	1,014,000	-100.00%	(805,727)
Recoveries - Muncipal		(20,000)	0	(20,000)		(8,741)
Surplus Adjustment - Capital		1,639,200	3,930,000	(2,290,800)	-58.29%	2,109
Surplus Adjustment - Trf From Reserves		(1,639,200)	(1,916,000)	276,800	-14.45%	(1,434,974)
Surplus Adjustment - Trf To Reserves			0	0		
K&P Rail Line Mtce		25,000	25,000	0	0.00%	34,060
CN Rail Line Mtce		40,000	0	40,000		
Algonquin Trail Mtce		200,000	203,900	(3,900)	-1.91%	
Algonquin Trail Development			2,500,000	(2,500,000)	-100.00%	2,438,592
Algonquin Trail Other Recoveries		(30,000)	(30,000)	0	0.00%	

# Operations Committee

## Public Works – Trails

- 1 full-time staff (Coordinator).
- Trail maintenance consists of the core brushing and repair program, \$200,000 for the Algonquin Trail, \$25,000 for K&P Trail, and \$40,000 for the CN rail line (50% recovery from Whitewater and Laurentian Valley).
- Other recovery - lease revenue for signage and rights of way \$30,000.
- Capital projects are:
  - Trails - Bridge Hwy 17 and Bissett Creek Overpass \$110,000;
  - Trails - Bridge Gould's Creek \$20,000;
  - Trails - Bridge Haley's Gulley \$75,000;
  - Trails - Bridge Madawaska River \$200,000;
  - Trails - Bridge Madawaska River 1 \$46,000;
  - Trails - Bridge Sheedys Creek 1 \$20,000;
  - Trails - Bridge Sheedys Creek 3 \$15,000;
  - Trails - Bridge Snake River \$75,000;
  - Trails - Algonquin Trail – stone dusting from Crossing Road (Bissett Creek) to Sheedy Creek culvert \$1,068,200; and
  - Trails - CN transfer legal fees \$10,000.

# Operations Committee

## Public Works – Capital Construction

	2026 Budget Enhancement	2026 Budget Baseline	2025 Budget	Variance \$	Variance %	2024 Actual
<b>CAPITAL CONSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Depreciation		11,400,000	11,000,000	400,000	3.64%	11,103,510
Prov Rev - OCIF		(1,856,181)	(2,238,757)	382,576	-17.09%	(2,398,538)
Prov Rev - Spec		(500,000)	0	(500,000)		
Surplus Adjustment - Capital Construction	(61,082)	28,775,360	37,428,715	(8,653,355)	-23.12%	35,460,720
Surplus Adjustment - Depreciation		(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)
Surplus Adjustment - Proceeds on Loan		(5,562,025)	(5,500,000)	(62,025)	1.13%	(8,678,000)
Surplus Adj.-TRF from Gas Tax Reserves		(2,996,997)	(2,996,997)	0	0.00%	(2,920,632)
Surplus Adj. - TRF from Reserves	61,082	(17,860,157)	(26,692,961)	8,832,804	-33.09%	(21,463,550)
<b>CONSTR.- LABOUR CLEARING ACCOUNT</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Salaries	87,618	730,889	666,284	64,605	9.70%	813,006
Benefits	26,464	197,122	170,282	26,840	15.76%	168,649
Charge to Capital Construction above	(64,082)	(928,011)	(836,566)	(91,445)	10.93%	(981,655)
<b>ROADS REVENUES</b>						
Municipal Contribution - Operating	(7,000)	(11,633,544)	(11,361,809)	(271,735)	2.39%	(10,489,411)
Rev - Agregate Resources		(100,000)	(100,000)	0	0.00%	(129,685)

# Operations Committee

## Public Works – Capital Construction

Costs for Public Works – Capital Construction:

- 6 full-time staff, and 5 contract (summer only) staff.
- Funding comes from:
  - Canada Community Building Fund (gas tax) of \$2,996,997.
  - OCIF - known 2026 allocation is \$1,856,181 (continued reductions under the new funding formula, however this is less than the maximum reduction).
  - Proceeds from debentures related to the Broomes Creek Culvert (carry over), Calabogie Road (new), and Doran Road (new).
  - Provincial Funding for the Enabling Housing Grant to implement a round about in Petawawa Blvd. (50% funding).
  - TCA renewal reserve transfers.
  - Other miscellaneous revenue is payments received from the Aggregate Resources Act \$100,000.

# Operations Committee

## Public Works – Capital Construction

**Proposed enhancement** is to up-staff a 4<sup>th</sup> Engineering Technician to reduce the reliance of consulting purchased service. Gross cost \$121,082, net cost after savings of \$7,000.

Benchmark cost for road construction ranges from \$238,000/km for resurfacing to \$2,644,400 for full urban reconstruction with storm sewer. Included in these costs is an engineering estimate (15% of construction subcontract costs). Therefore, the break-even point for an Engineering Technician is to provide engineering services for somewhere between 0.25 and 8 kilometers of road reconstruction. In practice, the services will be spread across culverts and roads, as well as road and bridge inspections.

# Operations Committee

## Public Works – Capital Construction

Calabogie Bridge	B032	35,000	Chenau Rd	Cty Rd 48 (Magnesium Rd)-to-Camp Galilee Lane	405,917
Combermere Bridge	carry forward of unfinished 2025 work	118,000	Chenau Rd	Hwy 17-to-Cty Rd 48 (Magnesium Rd)	487,291
Constant Creek Bridge	Ferguson Lake Rd. 5.3 km N of Cty Rd. 508	60,000	Deep River Road	Champlain St/ Glendale Ave-to-Ridge Road/Hillcrest Ave	854,012
Danny Constant Bridge	Constant Lake Rd. 1.5 km W of Hwy. 41	700,000	Doran Rd	Cty Rd 28 (Barron Canyon Rd)-to-Hwy 17	171,895
General Structure Repairs	various	150,000	Doran Rd	Forest Lea Rd-to-Cty Rd 28 (Barron Canyon Rd)	1,118,766
Mackey Creek Bridge	Mackey Creek Rd 6.2 km S of Hwy. 17	13,000	Foymount Rd.	carry forward of unfinished 2025 work	1,145,000
Madawaska River Bridge	B031	35,000	Matawatchan Rd.	carry forward of unfinished 2025 work	78,000
O'Grady Bridge	O'Grady Settlement Rd 4.5 km from Cty. Rd. 512	750,000	Petawawa Blv Roundabout	Cty Rd 26 (Doran St)-to-Cty Rd 16 (Victoria St)	500,000
Turcotte Bridge	B188	1,000,000	Petawawa Blv Roundabout	Cty Rd 37 (Murphy Rd)-to-Cty Rd 26 (Doran St)	500,000
Waba Creek Bridge	2 0.8 km W of County Road 23	850,000	Ridge Road	Champlain St-to-Deep River Road	616,430
Broomes Creek Culvert	0.1 km E of Foresters Falls	680,000	Ridge Road	Dalton St-to-Champlain St	495,900
Burnt Bridge	Burnt Bridge Road 0.35 km N of CR 9	287,000	River Road	County Road 20-to-Grantham Road	333,960
Eneas Road Culvert	Eneas Creek Rd 0.2 km S of Cty Rd. 515	18,000	Rockingham Rd	Guiney Rd-to-Letterkenny Rd	1,096,964
Hurds Creek Culverts	Wittkie Road 1km S of Foymount Road	18,000	Round Lake Rd	Bonnechere R Bdge E Exp Jnt-to-Dunnes Bay Lane	561,660
McGregor Culvert	Lochwinnoch Rd. 2.3 km S of Cty. Rd.1	18,000	Round Lake Rd	Dunnes Bay Lane-to-Red Rock Rd	1,492,700
McPhee Road Culvert	McPhees Bay Rd 0.5 km S of Cty Rd. 515	162,000	Round Lake Rd	Red Rock Rd-to-Foy Park Corridor	551,540
Mill Creek Pipes	Zion Line 2 km N of County Road 21	10,000	Ruby Rd	Hoffman Rd-to-Zadow Rd	831,970
Mud Creek Culvert	Stafford Second Line 4km NW of Cty Rd. 13	10,000	Ruby Rd	Wolfe Rd-to-Hoffman Road	790,560
Olsheskie Creek Culvert	Stan Olsheskie Rd 8 km N of Cty Rd. 62	382,000	Siberia Rd	Babinski Rd-to-Pipedream Lane	873,120
Peter Black Culvert	24 400m from Stafford 3rd Line	54,000	Siberia Rd	Sunny Hill Rd-to-Babinski Rd	742,335
Pleasant Valley Culvert	Pleasant Valley Rd 0.25 km N of Cty Rd. 49	232,000	Storyland Rd	carry forward of unfinished 2025 work	178,000
Stencell's Culvert	Stencells Rd 0.3 km N of Cty Rd. 58	18,000	various	INTERSECTION UPGRADES	75,000
Bulger Rd	Agnew Rd-to-McGaghran Rd	947,940	various	SCRATCH COAT	750,000
Calabogie Rd	Fleming Rd-to-Fraser Rd	890,244	Wilno South Rd	Hwy 60-to-Mountain View Rd	838,880
Calabogie Rd	Fraser Rd-to-Riopelle Rd	1,543,300	Wilno South Rd	Mountain View Rd-to-Inukshuk Rd	415,160
Calabogie Rd	Riopelle Rd-to-Cty Rd 52 (Burnstown Rd)	1,157,820	Witt Rd	Cty Rd 56 (Woitto Station Rd)-to-Locksley Rd	973,474
Castleford Rd	Humphries Rd-to-Cty Rd 1 (River Rd)	778,160	Witt Rd	Locksley Rd-to-Cty Rd 26 (Doran Rd)	979,362
					<b><u>28,775,360</u></b>

# Operations Committee

## Public Works – Capital Construction

**Because of the decrease in capital contributions, staff have reduced the 2026 Capital budget by \$2.5M. These projects had received pre-budget approval, however they have not yet been started. This reduction provides a buffer to keep the Capital Reserves close to the balance intended in the Long Term Financial Plan.**

2026 Capital Budget Cuts							
Work Type	Asset No.	Name	Location	Municipality	Approved Budget	Proposed Budget	
Roads	508	Calabogie Road*	Fleming Rd to Burnstown Rd	Greater Madawaska	\$3,399,760	\$3,591,360	
Roads	515	Palmer Road	Finch Rd to Palmer Rapids Urban Lmt.	Brudenell, Lyndoch & Raglan	\$1,775,100	\$0	
Structures	C187	Mud Creek Culvert	Stafford Second Line	Laurentian Valley	\$420,000	\$10,000	
Structures	C218	Mill Creek Pipes	Zion Line	Whitewater Region	\$390,000	\$10,000	
Future Engineering	B118	Arnprior CPR Overhead	River Road	McNab/Braeside	\$60,000	\$0	
Future Engineering	C170	Hurds Creek Culvert	Wittke Road	Bonnechere Valley	\$66,500	\$18,000	
Future Engineering	C299	Silver Creek Culvers	Silver Lake Road	Bonnechere Valley	\$18,000	\$0	
<b>TOTAL &amp; VARIANCE =</b>					\$6,129,360	\$3,629,360	<b>\$2,500,000</b>

\*Note, we had initially cut more than \$2.5 million but added the balance to Calabogie Road as we anticipate some greater costs on it based on initial data collection.

# Summary

Enhancements - net cost			
BM - Nursing salaries	PT Unit Clerk	\$ 23,564	0.04%
BM - Property salaries	Assistant Environmental Services Supervisor (shared with ML)	\$ 70,009	0.11%
ML - Nursing salaries	ML - new PSW line	\$ 88,589	0.14%
ML - Nursing salaries	ML - 2 PT Unit Clerks	\$ 112,114	0.18%
PS - Admin salaries	Fleet Maintenance Tech	\$ 93,813	0.15%
PS - Admin salaries	Convert summer students to Labourer	\$ 48,372	0.08%
PS - Paramedic salaries	2,000 extra Paramedic Svce hrs	\$ 117,173	0.19%
PS - Delta team supply	Extra supply costs	\$ 34,736	0.06%
OW Admin computer supply	MFOI tracking software	\$ 3,516	0.01%
OW Admin salaries	2 Caseworkers	\$ 89,904	0.15%
RCHC - Admin computer	Yardi replacement	\$ 45,305	0.07%
RCHC - Admin salaries	1 RCHC Caseworker	\$ 76,486	0.12%
F&A Reserve contribution	Savings from Corporate Services reorganization contributed to Strategic Priorities Reserve	\$ 143,160	0.23%
Public Works Capital	4th Engineering Technician (net - assumed capital engineering fee reduction)	\$ 7,000	0.01%
		\$ 953,741	1.55%

# Summary

<b>2025 LEVY</b>	<b>61,428,262</b>	
<b>GROWTH</b>	<b>752,999</b>	<b>1.23%</b>
<b>LEVY INCREASE TARGET</b>	<b>4,101,058</b>	<b>6.68%</b>
<b>2026 LEVY</b>	<b><u>66,282,319</u></b>	<b><u>7.90%</u></b>
<b>ENHANCEMENTS</b>	<b>953,741</b>	<b>1.55%</b>

1% Equals:

- \$614,000 in revenue.
- \$4.35/year per \$100,000 of assessment.
- \$9.45/year for the median residential property (\$217K).

# Resolution to Approve 2026 Budget

**Moved by:**

**Seconded by:**

**THAT a By-law to adopt the estimates for the sums required during the year 2026 for general, capital and all purposes of the County of Renfrew in the amount of \$\_\_\_\_\_.**



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**Renfrew**  
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# 2026 Budget

Thank you

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>Operations Committee</b>	7,000	11,633,544	11,361,809	271,735	2.39%	10,489,411	11,138,550	9,965,132	8,710,104	15,898,318
<b>Development &amp; Property Committee</b>	0	2,315,761	2,207,767	107,994	4.89%	1,592,461	1,360,787	1,497,308	1,703,327	1,676,906
<b>Health Committee</b>	588,370	18,102,095	16,492,682	1,609,413	9.76%	17,718,476	14,495,438	14,472,245	15,764,809	12,427,924
<b>Community Services Committee</b>	215,211	10,962,622	8,190,568	2,772,054	33.84%	7,544,790	6,602,060	6,077,061	5,915,664	5,744,807
<b>Finance &amp; Administration Committee</b>	143,160	28,648,040	29,616,542	(968,502)	-3.27%	26,451,606	25,291,431	26,713,830	21,683,633	16,801,005
<b>Total Net Expenses</b>	<b>953,741</b>	<b>71,662,062</b>	<b>67,869,368</b>	<b>3,792,694</b>	<b>5.59%</b>	<b>63,796,744</b>	<b>58,888,266</b>	<b>58,725,576</b>	<b>53,777,537</b>	<b>52,548,960</b>
<b>PUBLIC WORKS</b>	<b>7,000</b>	<b>11,633,544</b>	<b>11,361,809</b>	<b>271,735</b>	<b>2.39%</b>	<b>10,489,411</b>	<b>11,138,550</b>	<b>9,965,132</b>	<b>8,710,104</b>	<b>15,898,318</b>
<b>Operations Committee</b>	<b>7,000</b>	<b>11,633,544</b>	<b>11,361,809</b>	<b>271,735</b>	<b>2.39%</b>	<b>10,489,411</b>	<b>11,138,550</b>	<b>9,965,132</b>	<b>8,710,104</b>	<b>15,898,318</b>
PROPERTY - Pembroke	0	271,414	262,012	9,402	3.59%	119,275	113,668	80,550	228,220	297,636
PROPERTY - Renfrew County Place	0	(322,536)	(223,224)	(99,312)	44.49%	(260,626)	(212,711)	(253,472)	(234,273)	(234,273)
PROPERTY - Base Stations	0	0	0	0		0	0	0	0	0
PROPERTY - Arnprior Office	0	0	0	0		0	0	(0)	0	0
PROPERTY - Renfrew OPP	0	0	0	0		(0)	0	0	0	0
FORESTRY	0	136,462	139,691	(3,229)	-2.31%	(56,865)	79,253	89,292	28,130	27,444
GEOGRAPHIC INFORMATION SYSTEMS	0	322,624	266,514	56,110	21.05%	294,389	160,895	197,503	245,641	235,332
ECONOMIC DEVELOPMENT	0	563,793	510,425	53,368	10.46%	443,414	343,182	469,769	629,218	398,228
ENTERPRISE CENTRE	0	49,922	28,055	21,867	77.94%	28,055	28,055	28,055	28,056	28,055
OTTAWA VALLEY TOURIST ASSOCIATION	0	317,962	308,701	9,261	3.00%	298,984	290,275	283,195	276,288	269,549
PLANNING DEPARTMENT	0	976,120	915,593	60,527	6.61%	725,836	558,170	602,414	502,047	654,935
Development & Property Committee	0	2,315,761	2,207,767	107,994	4.89%	1,592,461	1,360,787	1,497,308	1,703,327	1,676,906

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
BONNECHERE MANOR	58,569	1,028,207	0	1,028,207		1,611,013	1,545,131	1,475,296	1,490,227	1,453,880
MIRAMICHI LODGE	235,707	1,454,515	1,079,254	375,261	34.77%	1,348,559	1,293,410	1,234,953	1,247,451	1,217,026
OTHER LONG TERM CARE	0	97,685	97,685	0	0.00%	157,447	96,501	0	39,258	98,052
OTTAWA VALLEY HEALTH TEAM	0	0	0	0		(0)	0	0	0	0
HEALTH SERVICES	0	2,061,369	2,020,950	40,419	2.00%	1,954,497	1,755,588	1,733,289	1,733,289	1,598,003
PARAMEDIC SERVICE	294,094	13,295,319	13,130,122	165,197	1.26%	12,561,109	9,712,440	9,895,858	11,039,294	7,966,966
Paramedic - Other	0	0	0	0		0	0	0	126,021	0
EMERGENCY MANAGEMENT	0	165,000	164,671	329	0.20%	85,850	92,368	132,849	89,269	93,997
<b>Health Committee</b>	<b>588,370</b>	<b>18,102,095</b>	<b>16,492,682</b>	<b>1,609,413</b>	<b>9.76%</b>	<b>17,718,476</b>	<b>14,495,438</b>	<b>14,472,245</b>	<b>15,764,809</b>	<b>12,427,924</b>
ONTARIO WORKS	93,420	1,554,551	1,470,475	84,076	5.72%	1,470,788	1,402,730	1,199,374	1,004,047	1,041,306
CHILD CARE	0	168,272	167,780	492	0.29%	99,222	403,523	336,636	513,596	461,869
COMMUNITY HOUSING	121,791	9,265,441	6,619,760	2,645,681	39.97%	6,036,909	5,284,156	5,038,383	4,944,870	4,801,896
PROVINCIAL OFFENCES ADMINISTRATION	0	(25,642)	(67,447)	41,805	-62%	(62,129)	(488,349)	(497,332)	(546,849)	(560,264)
<b>Community Services Committee</b>	<b>215,211</b>	<b>10,962,622</b>	<b>8,190,568</b>	<b>2,772,054</b>	<b>33.84%</b>	<b>7,544,790</b>	<b>6,602,060</b>	<b>6,077,061</b>	<b>5,915,664</b>	<b>5,744,807</b>
MEMBERS OF COUNCIL	0	695,234	666,610	28,624	4.29%	611,404	565,616	500,951	429,232	417,279
GENERAL - ADMINISTRATION & FINANCE	143,160	1,034,779	1,036,607	(1,828)	-0.18%	894,615	1,010,300	898,022	923,421	756,963
INFORMATION TECHNOLOGY	0	719,381	667,065	52,316	7.84%	574,602	389,238	408,631	407,027	400,443
HUMAN RESOURCES DEPARTMENT	0	361,004	369,880	(8,876)	-2.40%	312,245	291,383	315,367	101,333	575,007
AGRICULTURE & REFORESTATION	0	19,000	20,000	(1,000)	-5.00%	16,758	16,324	12,805	14,854	14,165
MPAC	0	1,670,286	1,613,679	56,607	3.51%	1,570,575	1,540,415	1,541,700	1,546,566	1,555,448
F&A - OPPEARATING	143,160	4,499,684	4,373,841	125,843	2.88%	3,980,198	3,813,276	3,677,476	3,422,433	3,719,305
FINANCIAL EXPENSE	0	24,148,356	25,242,701	(1,094,345)	-4.34%	22,471,407	21,478,155	23,036,354	18,261,200	13,081,700
<b>Corporate Services Committee</b>	<b>143,160</b>	<b>28,648,040</b>	<b>29,616,542</b>	<b>(968,502)</b>	<b>-3.27%</b>	<b>26,451,606</b>	<b>25,291,431</b>	<b>26,713,830</b>	<b>21,683,633</b>	<b>16,801,005</b>
<b>Total Net Expenses</b>	<b>953,741</b>	<b>71,662,062</b>	<b>67,869,368</b>	<b>3,792,694</b>	<b>5.59%</b>	<b>63,796,744</b>	<b>58,888,266</b>	<b>58,725,576</b>	<b>53,777,537</b>	<b>52,548,960</b>
COUNTY LEVY (1.23% CVA GROWTH)	953,741	66,282,319	61,428,262	4,854,057	7.90%	57,403,117	52,893,886	50,540,371	48,945,594	47,253,904
OTHER REVENUE	0	5,379,743	6,441,106	(1,061,363)	-16.48%	6,393,627	8,276,236	8,185,205	4,354,617	7,416,807
<b>Total Revenues</b>	<b>953,741</b>	<b>71,662,062</b>	<b>67,869,368</b>	<b>3,792,694</b>	<b>5.59%</b>	<b>63,796,744</b>	<b>61,170,122</b>	<b>58,725,576</b>	<b>53,300,211</b>	<b>54,670,711</b>
<b>Municipal Surplus/ (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>2,281,856</b>	<b>(0)</b>	<b>(477,326)</b>	<b>2,121,751</b>

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>MEMBERS OF COUNCIL</b>	<b>0</b>	<b>695,234</b>	<b>666,610</b>	<b>28,624</b>	<b>4.29%</b>	<b>611,404</b>	<b>565,616</b>	<b>500,951</b>	<b>429,232</b>	<b>417,279</b>
Salary - Council/Warden (incl Per Diem)		493,651	457,908	35,743	7.81%	422,033	377,254	343,936	360,217	331,928
Benefits		119,989	115,644	4,345	3.76%	103,565	99,528	88,941	87,661	76,597
Advocacy / Delegations		30,000	30,000	0	0.00%	25,862	22,135	10,544	486	744
AMO Board of Directors		10,000	10,000	0	0.00%	2,555	834	11,451	972	6,899
Computer Expense		11,000	10,000	1,000	10.00%	13	0	10,466	2,497	9,399
Conventions		30,000	30,000	0	0.00%	30,160	21,196	31,066	15,421	13,714
Hospitality		20,000	20,000	0	0.00%	28,923	21,516	17,807	4,821	6,239
FCM Board of Directors		10,000	10,000	0	0.00%	13,676	10,794	10,900	6,461	3,441
Insurance (Liability)		5,640	12,091	(6,451)	-53.35%	10,407	10,776	9,715	9,092	8,338
Legal - Integrity Commissioner		2,000	2,000	0	0.00%	0	0	4,589	346	1,018
Mileage		40,000	40,000	0	0.00%	52,975	50,636	24,333	4,273	13,560
Office Expenses		5,000	5,000	0	0.00%	2,370	1,319	6,760	2,151	6,393
Recoveries - County		(92,046)	(86,033)	(6,013)	6.99%	(78,248)	(65,000)	(70,329)	(66,789)	(65,961)
Recoveries - Outside		(15,000)		(15,000)		(37,249)	(18,488)	(2,956)	(396)	(1,281)
Surplus Adjustment - Trf to Reserves		0					4,325			
Warden Expenses		10,000	10,000	0	0.00%	11,788	18,731	3,727	2,019	6,251
Warden's Golf Tournament Exp		15,000	0	15,000		22,575	10,060			
<b>GENERAL - ADMINISTRATION &amp; FINANCE</b>	<b>143,160</b>	<b>1,034,779</b>	<b>1,036,607</b>	<b>(1,828)</b>	<b>-0.18%</b>	<b>894,615</b>	<b>1,010,300</b>	<b>898,022</b>	<b>923,421</b>	<b>756,963</b>
Salaries		1,282,744	1,357,026	(74,282)	-5.47%	1,165,148	1,292,432	1,328,793	1,249,190	1,023,350
Employee Benefits		390,587	400,681	(10,094)	-2.52%	331,605	383,003	363,031	333,519	266,334
Bank Charges		10,000	4,000	6,000	150.00%	6,308	4,296	2,648	2,138	1,551
Computer Expense		92,700	68,000	24,700	36.32%	72,443	46,392	34,661	46,696	31,180
Conferences & Conventions		10,000	10,000	0	0.00%	14,380	5,893	5,305	1,883	2,312
Depreciation		0	0	0		0	1,094	1,641	1,641	1,646
General Legal & Audit		27,000	26,000	1,000	3.85%	49,814	17,315	40,556	23,425	25,738
Purchased Service		0	0	0						
Membership Fees		40,000	38,000	2,000	5.26%	37,475	36,328	36,048	35,223	33,176
COVID		0	0	0				21,730	29,374	19,514
Office Expense		26,000	26,000	0	0.00%	33,149	28,251	24,083	17,640	18,952
Professional Development		8,000	7,000	1,000	14.29%	4,321	8,227	1,524	2,401	1,828
Recovery - Other Departments		(926,252)	(956,100)	29,848	-3.12%	(890,405)	(1,014,057)	(969,903)	(811,117)	(680,793)
Recovery - Provincial		0	0	0				(78,450)	(47,144)	(208,362)
Recovery - Provincial One time		(33,000)	0	(33,000)				(1,707,960)	(29,374)	(19,514)
Recovery - Outside		0	0	0		(3,855)	0	0	(149)	(7)
Recruitment		1,000	1,000	0	0.00%	9,408	2,555	3,287	0	2,465
Special Projects - Plans		0	0	0				13,082	14,560	0
Special Projects - EOWC		30,000	25,000	5,000	20.00%	25,000	22,363	23,779	17,500	18,603
Special Projects - Other		36,000	0	36,000		7,245	12,392	0	31,889	210,417
Surplus Adjustment - Capital		35,000	0	35,000		0	0	0	0	0
Surplus Adjustment - Debt Proceeds		(35,000)	0	(35,000)						
Surplus Adjustment - Trf to Reserves	143,160	0	0	0		0	145,563	1,735,945	0	0
Surplus Adjustment - Depreciation		0	0	0		0	(1,094)	(1,641)	(1,641)	(1,646)
Telephone		20,000	8,000	12,000	150.00%	13,880	7,825	5,988	4,382	6,097
Travel		20,000	22,000	(2,000)	-9.09%	18,699	11,522	13,875	1,385	4,122

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b><u>HUMAN RESOURCES DEPARTMENT</u></b>	<b>0</b>	<b>361,004</b>	<b>369,880</b>	<b>(8,876)</b>	<b>-2.40%</b>	<b>312,245</b>	<b>291,383</b>	<b>315,367</b>	<b>101,333</b>	<b>575,007</b>
Salaries		1,086,540	1,054,985	31,555	2.99%	688,404	690,904	687,202	583,266	484,972
Benefits		318,644	309,253	9,391	3.04%	191,405	183,253	164,291	143,643	97,791
Conference & Convention		5,000	4,000	1,000	25.00%	0	229	0	0	0
COVID		0	0	0		0	1,730	19,358	15,299	3,905
Depreciation			0	0		0	307	461	461	462
Expenses Recoverable From Others		10,000	10,000	0	0.00%	20,631	59,294	9,607	2,276	9,183
Legal Fees		10,000	10,000	0	0.00%	6,457	3,955	3,067	(131,602)	375,452
Membership Fees		7,000	6,000	1,000	16.67%	5,375	4,085	4,264	4,146	1,924
Office Expense		30,000	35,000	(5,000)	-14.29%	13,009	12,895	19,330	34,325	33,827
Computer Expenses		24,650	166,492	(141,842)	-85.19%	97,833	86,813			
Professional Development		12,000	12,000	0	0.00%	10,321	6,846	5,971	6,476	1,983
Corporate Public Relations/Publicity		15,000	3,000	12,000	400.00%	10,842	30,371	28,307	9,525	5,148
Purchased Services		70,000	70,000	0	0.00%	69,573	102,485	91,220	111,918	109,958
Recovery - County Departments		(1,153,874)	(1,150,358)	(3,516)	0.31%	(683,653)	(626,234)	(604,187)	(597,066)	(525,623)
Recovery - Municipal		(95,000)	(95,000)	0	0.00%	(59,470)	(154,158)	(49,417)	(4,133)	(17,013)
Recovery - Provincial		(4,956)	(59,470)	54,514	-91.67%	(79,410)	(54,514)	(67,819)	(82,116)	(16,620)
Recovery - Outside Agencies		0	0	0		(957)	(24)	0	(32)	
Recruitment		1,000	1,000	0	0.00%	2,230	2,851	153	3,710	6,010
Staff & Council Appreciation Event		15,000	15,000	0	0.00%	14,419	9,647		0	
Surplus Adjustment - Depreciation		0	0	0		0	(307)	(461)	(461)	(462)
Surplus Adjustment - Trf From Reserves		0	(32,022)	32,022	-100.00%	0	(73,799)	0	0	0
Travel		10,000	10,000	0	0.00%	5,235	4,754	4,020	1,698	4,110
<b><u>INFORMATION TECHNOLOGY</u></b>	<b>0</b>	<b>719,381</b>	<b>667,065</b>	<b>52,316</b>	<b>7.84%</b>	<b>574,602</b>	<b>389,238</b>	<b>408,631</b>	<b>407,027</b>	<b>400,443</b>
Salaries		568,896	547,660	21,236	3.88%	522,299	432,853	458,142	489,849	485,575
Benefits		170,311	169,608	703	0.41%	153,788	138,098	130,329	125,928	122,960
Annual Software Maintenance Fees		216,600	223,300	(6,700)	-3.00%	143,616	110,272	88,231	73,995	72,067
Communication Fees		67,200	25,200	42,000	166.67%	27,716	29,416	42,388	26,435	23,337
Computer Technology Supplies		5,000	4,000	1,000	25.00%	10,065	4,850	3,821	3,688	2,234
Corporate Software		15,000	30,332	(15,332)	-50.55%	24,893	0	0	0	4,452
COVID		0	0	0		0	0	0	0	4,370
Depreciation		26,904	35,000	(8,096)	-23.13%	37,408	34,484	35,611	37,638	36,971
Office Expense		2,000	2,000	0	0.00%	206	1,079	1,912	1,947	1,602
Professional Development		6,000	6,000	0	0.00%	3,633	1,850	5,867	4,451	779
Purchased Services		44,000	15,000	29,000	193.33%	41,690	23,125	2,790	9,362	0
Recoveries - County		(390,926)	(371,335)	(19,591)	5.28%	(362,978)	(346,993)	(334,828)	(337,981)	(325,509)
Recoveries - Outside		0	0	0		(722)			0	0
Recoveries - Provincial One Time		0	0	0		0	(14,638)	(49,899)	(25,716)	(4,370)
Special Project		0	0	0		0		36,551	25,716	0
Surplus Adjustment - Capital		30,000	125,000	(95,000)	-76.00%	22,405	22,519	15,088	34,479	60,540
Surplus Adjustment - Depreciation		(26,904)	(35,000)	8,096	-23.13%	(37,408)	(34,484)	(35,611)	(37,638)	(36,971)
Surplus Adjustment - Trf From Reserves		(30,000)	(125,000)	95,000	-76.00%	(22,405)	(22,519)	(2,785)	(34,479)	(60,540)
Telephone Costs		5,300	5,300	0	0.00%	4,401	2,557	4,389	4,380	4,593
Travel		10,000	10,000	0	0.00%	5,994	6,769	6,635	4,973	8,353

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>PROPERTY - Pembroke</b>	<b>0</b>	<b>271,414</b>	<b>262,012</b>	<b>9,402</b>	<b>3.59%</b>	<b>119,275</b>	<b>113,668</b>	<b>80,550</b>	<b>228,220</b>	<b>297,636</b>
Salaries		297,995	291,664	6,331	2.17%	196,334	175,504	169,954	233,196	214,363
Employee Benefits		85,834	80,385	5,449	6.78%	53,604	54,305	49,657	70,386	59,917
Advertising		1,000	1,000	0	0.00%	353	0	0	0	0
Capital - under threshold		0	0	0		0	19,029	0	0	29,177
COVID		0	0	0				0	1,745	14,032
Computer Supplies		3,000	15,000	(12,000)	-80.00%	0		0	0	0
Depreciation		422,808	420,000	2,808	0.67%	422,348	422,311	380,226	216,909	227,580
Elevator Maintenance		8,000	8,000	0	0.00%	7,895	7,759	7,286	6,948	6,219
Garbage Disposal		7,200	7,200	0	0.00%	8,636	7,645	7,433	7,047	6,188
Grounds keeping		9,000	9,000	0	0.00%	5,381	6,648	6,716	3,280	3,291
Insurance		72,515	52,000	20,515	39.45%	50,604	52,557	40,165	35,813	32,594
Janitorial Contract		88,000	96,000	(8,000)	-8.33%	108,705	93,317	111,829	100,642	103,185
Legal		2,000	2,000	0	0.00%	1,440	0	784	0	1,877
Lights, Heat & Power		130,000	130,000	0	0.00%	116,915	136,203	96,233	96,463	94,577
Mechanical		26,250	25,000	1,250	5.00%	11,989	11,555	7,240	10,812	19,222
Memberships/Subscriptions		500	500	0	0.00%	1,271	674	915	850	850
Miscellaneous Bldg.		6,000	3,000	3,000	100.00%	8,761	7,404	7,165	6,149	5,469
Office Supplies		20,000	15,000	5,000	33.33%	36,607	22,524	15,470	13,823	16,266
Professional Development		2,000	2,000	0	0.00%	1,228	0	0	0	100
Recoveries - Internal Charges		0	0	0		(555,715)	(513,790)	(11,752)	(184,923)	(951,836)
Revenues - Provincial		0	(45,000)	45,000	-100.00%		(19,029)	(1,657)	(42,474)	(14,032)
Recoveries - Other		(500)	0	(500)		(125)		(128,552)	(64,979)	(71,752)
Recruitment		750	750	0	0.00%	171		0	2,615	577
Repairs & Maintenance		46,000	46,500	(500)	-1.08%	43,670	30,838	40,321	24,375	43,438
Revenue - Lease Internal		(554,230)	(538,087)	(16,143)	3.00%	12,308		(483,000)	(296,750)	
Revenue - Lease External		0	0	0				0	0	(252,147)
Security & Monitoring		7,500	6,500	1,000	15.38%		9,161	3,228	2,448	3,714
Special Projects		0	0	0				1,933	3,388	
Surplus Adjustment - Capital		552,000	538,000	14,000	2.60%	177,378		403,633	2,409,031	2,521,020
Surplus Adjustment - Depreciation		(422,808)	(420,000)	(2,808)	0.67%	(422,348)	(422,311)	(380,226)	(216,909)	(227,580)
Surplus Adjustment - Trf To Reserves		0	0	0				0	150,000	924,323
Surplus Adjustment - Trf From Reserves		(552,000)	(493,000)	(59,000)	11.97%	(177,378)		(275,127)	(2,368,302)	(2,521,020)
Telephone		3,000	3,000	0	0.00%	3,355	2,717	2,511	2,887	3,188
Travel		6,000	2,000	4,000	200.00%	1,034	2,218	1,843	1,044	1,639
Vehicle Expenses		3,600	3,600	0	0.00%	4,855	6,429	6,324	2,706	3,197

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>PROPERTY - Renfrew County Place</b>	<b>0</b>	<b>(322,536)</b>	<b>(223,224)</b>	<b>(99,312)</b>	<b>44.49%</b>	<b>(260,626)</b>	<b>(212,711)</b>	<b>(253,472)</b>	<b>(234,273)</b>	<b>(234,273)</b>
Salaries / Benefits		99,397	97,685	1,712	1.75%	86,621	80,294	53,096	25,111	74,244
Capital - Under Threshold		0	0	0		14,735		4,767	0	635
COVID		0	0	0				0	52,546	42,684
Depreciation		241,584	223,200	18,384	8.24%	219,487	197,806	189,337	195,476	181,113
Elevator Maintenance		7,100	7,100	0	0.00%	4,601	4,524	4,524	4,887	6,663
Garbage Removal		4,000	4,000	0	0.00%	4,542	6,317	3,205	5,648	2,366
Grounds keeping / Snow Removal		37,000	37,000	0	0.00%	40,754	36,944	27,864	18,400	18,352
Insurance		30,899	26,000	4,899	18.84%	25,698	23,340	17,723	15,941	15,423
Janitorial Contract		70,000	70,000	0	0.00%	64,642	64,105	67,170	82,641	81,850
Lease Revenue- Outside		(302,630)	(302,629)	(1)	0.00%	(286,314)	(310,580)	(351,250)	(345,685)	(336,386)
Legal		2,000	0	2,000		0	0	0	0	0
Lights, Heat & Power		105,000	100,000	5,000	5.00%	74,110	81,076	93,624	89,930	84,365
Mechanical		25,000	25,000	0	0.00%	29,550	46,280	46,410	24,132	13,292
Miscellaneous Bldg.		5,000	3,000	2,000	66.67%	9,048	751	3,048	1,269	18,295
Municipal Taxes		0	0	0		0	18,480	17,604	17,066	16,672
Office Supplies / Admin Costs		5,000	3,000	2,000	66.67%	14,907	6,792	14,230	3,277	6,463
Revenue Lease - Internal		(460,802)	(447,380)	(13,422)	3.00%	(410,983)	(339,790)	(336,481)	(330,274)	(333,047)
Recoverable - Provincial One time		0	(45,000)	45,000	-100.00%			(355)	(52,546)	(42,684)
Recoverable - Outside		(500)	0	(500)		(18,115)	(14,385)	(17,604)	(17,383)	(33,489)
Repairs & Maintenance		43,000	43,000	0	0.00%	58,140	18,633	34,681	37,652	15,874
Security & Monitoring		4,000	7,000	(3,000)	-42.86%	7,440	938	703	4,059	6,462
Surplus Adjustment - Capital		408,831	395,000	13,831	3.50%	677,556	400,553	185,139	0	80,705
Surplus Adjustment - Depreciation		(241,584)	(223,200)	(18,384)	8.24%	(219,487)	(197,806)	(189,337)	(195,476)	(181,113)
Surplus Adjustment - Trf From Reserves		(408,831)	(350,000)	(58,831)	16.81%	(677,556)	(400,553)	(185,139)	0	(80,705)
Surplus Adjustment - Trf To Reserves		0	100,000	(100,000)	-100.00%	20,000	63,570	63,570	129,056	107,693
Vehicle Expenses		4,000	4,000	0	0.00%			0	0	
<b>PROPERTY - Base Stations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depreciation		97,848	72,400	25,448	35.15%	60,012	61,570	61,725	61,725	61,895
Capital - Under Threshold		0	30,000	(30,000)	-100.00%	0		0	0	19,843
Grounds keeping/Snow Removal		54,000	53,250	750	1.41%	51,630	36,739	43,150	34,042	31,455
Internal Charges		16,579	14,925	1,654	11.08%	0		0	2,904	2,904
Janitorial Contract		43,200	43,200	0	0.00%	24,812	22,359	17,614	20,174	10,393
Lights, Heat & Power		60,000	52,500	7,500	14.29%	47,908	32,317	29,763	26,551	24,611
Mechanical		13,000	13,000	0	0.00%	10,440	7,592	9,275	1,819	3,794
Miscellaneous Bldg.		3,750	3,750	0	0.00%	15,912	13,979	6,522	5,364	5,153
Revenue - Internal Lease		(556,954)	(545,137)	(11,817)	2.17%	(523,262)	(339,394)	(333,777)	(328,727)	(323,558)
Repairs & Maintenance - Outside		0	0	0		(7,549)		0	(362)	(92)
Repairs & Maintenance		60,200	60,051	149	0.25%	44,264	16,218	29,728	30,374	35,689
Security & Monitoring		5,500	5,500	0	0.00%			0	0	0
Surplus Adjustment - Depreciation		(97,848)	(72,400)	(25,448)	35.15%	(60,012)	(61,570)	(61,725)	(61,725)	(61,895)
Surplus Adjustment- Capital		8,900,000	8,765,000	135,000	1.54%	586,979	1,717,212	0	0	0
Surplus Adjustment - LTD Principal Pmts		0	0	0						
Surplus Adjustment - Debt Financing		(8,500,000)	(8,500,000)	0	0.00%					
Surplus Adjustment - Trf From Reserves		(400,000)	(265,000)	(135,000)	50.94%	(586,979)	(1,719,087)	0	0	0
Surplus Adjustment - Trf To Reserves		300,725	268,961	31,764	11.81%	335,844	212,065	197,725	207,861	189,808

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>PROPERTY - Arnprior Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
Capital Under Threshold		0	0	0		0	6,308	23,550	0	9,290
Depreciation		24,000	36,000	(12,000)	-33.33%	33,265	38,184	38,446	38,446	38,551
COVID		0	0	0				0	0	1,215
Grounds keeping / Snow Removal		6,000	6,000	0	0.00%	9,270	9,269	8,365	5,195	3,474
Insurance		5,050	4,300	750	17.44%	4,200	3,758	3,027	2,709	2,633
Janitorial Contract		37,000	33,000	4,000	12.12%	39,072	38,435	31,036	29,741	29,909
Lights, Heat & Power		14,000	13,000	1,000	7.69%	11,823	10,711	8,001	7,748	9,794
Mechanical		4,000	2,000	2,000	100.00%	2,186	1,740	4,155	440	2,087
Miscellaneous Bldg.		1,000	1,000	0	0.00%	2,540	947	170	170	170
Revenue - Internal Lease		(98,400)	(95,534)	(2,866)	3.00%	(95,152)	(132,092)	(167,072)	(133,904)	(134,169)
Recoveries - Provincial One Time		0	0	0				0	0	(1,215)
Recoveries - Outside		(45,000)	(50,223)	5,223	-10.40%	(50,461)	(23,180)	(5)	(20)	(22)
Repairs & Maintenance		3,000	3,000	0	0.00%	6,442	5,911	1,696	1,852	1,707
Security & Monitoring		2,000	1,500	500	33.33%	70	4,480	281	637	777
Surplus Adjustment- Capital		31,000	71,000	(40,000)	-56.34%	57,497		0	0	0
Surplus Adjustment- Depreciation		(24,000)	(36,000)	12,000	-33.33%	(33,265)	(38,184)	(38,446)	(38,446)	(38,551)
Surplus Adjustment - Trf From Reserves		(31,000)	(71,000)	40,000	-56.34%	(57,497)			0	0
Surplus Adjustment - Trf To Reserves		71,350	81,957	(10,607)	-12.94%	70,011	73,713	86,795	85,432	74,350
<b>PROPERTY - Renfrew OPP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary & Benefits		49,738	44,776	4,962	11.08%	55,995	45,745	44,249	51,093	27,484
Garbage Removal		2,200	2,200	0	0.00%	3,516	2,799	2,121	2,977	1,221
Grounds keeping / Snow Removal		29,000	20,000	9,000	45.00%	25,779	29,912	25,135	17,750	20,489
Capital Under Threshold		0	0	0			10,041		0	
Depreciation		116,076	116,400	(324)	-0.28%	116,075	115,758	115,758	115,758	116,075
Expenses Recovered From Others			0	0					560	2,961
Insurance		28,023	23,500	4,523	19.25%	23,309	20,853	13,674	12,235	11,890
Internal Chg. - County		(16,579)	(14,925)	(1,654)	11.08%	16,300		18,472	20,406	18,054
LTD Interest Expense		67,415	77,083	(9,668)	-12.54%	82,619	91,838	100,787	109,471	117,901
Mechanical		12,000	12,000	0	0.00%	14,138	12,479	6,846	4,427	7,607
Municipal Taxes		0	0	0			47,225	45,478	44,088	43,070
Office Expense		3,000	5,000	(2,000)	-40.00%	10,242	4,125	6,055	3,156	3,634
Recovery - Capital Lease		(467,121)	(465,134)	(1,987)	0.43%	(465,134)	(465,134)	(465,134)	(462,814)	(461,158)
Recovery - Operating Lease		(147,002)	(133,334)	(13,668)	10.25%	(181,203)	(133,682)	(161,632)	(159,828)	(140,262)
Repairs & Maintenance		30,000	30,000	0	0.00%	21,555	13,843	14,750	12,818	19,644
Security/Monitoring		5,000	5,000	0	0.00%	4,966	4,882	3,260	7,303	3,366
Surplus Adjustment- Capital		75,000	0	75,000				0	0	
Surplus Adjustment- Depreciation		(116,076)	(116,400)	324	-0.28%	(116,075)	(115,758)	(115,758)	(115,758)	(116,075)
Surplus Adjustment - LTD Principal Pmts		328,438	318,771	9,667	3.03%	309,388	300,281	291,443	282,865	274,539
Surplus Adjustment - Trf From Reserves		(75,000)	0	(75,000)				0	0	0
Surplus Adjustment - Trf To Reserves		75,888	75,063	825	1.10%	78,531	14,793	54,497	53,493	49,560

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>FORESTRY</b>	<b>0</b>	<b>136,462</b>	<b>139,691</b>	<b>(3,229)</b>	<b>-2.31%</b>	<b>(56,865)</b>	<b>79,253</b>	<b>89,292</b>	<b>28,130</b>	<b>27,444</b>
Salaries		179,270	175,741	3,529	2.01%	204,756	222,894	219,857	211,909	207,061
Benefits		53,352	52,000	1,352	2.60%					
Salary Allocation		0	0	0			0	(50,134)	(49,192)	(48,000)
Advertising		1,200	600	600	100.00%	1,434	1,484	1,259	540	654
Conventions		1,850	1,850	0	0.00%	1,081	0	235	195	110
COVID		0	0	0				0	0	21
Depreciation		20,400	15,000	5,400	36.00%	14,981	16,772	16,772	19,836	23,013
Legal		2,500	2,500	0	0.00%	2,928	10,147	15,728	0	2,245
Memberships/Subscriptions		1,000	9,700	(8,700)	-89.69%	8,621	8,790	8,309	8,177	8,129
Miscellaneous		1,700	1,700	0	0.00%	3,461	3,895	3,827	2,113	1,849
Office Supplies/computer		4,000	3,500	500	14.29%	2,382	7,573	5,389	2,242	1,491
Professional Development		3,000	3,000	0	0.00%	310	421	1,000	0	0
Purchased Service		24,800	24,800	0	0.00%					
Recoveries - Other		(10,710)	(10,500)	(210)	2.00%	(802)	(200)	0	0	0
Recoveries - Provincial One Time		0	0	0			(16,161)	0	0	(21)
Recoveries - Timber Sales		(180,000)	(180,000)	0	0.00%	(296,786)	(431,719)	(144,051)	(224,896)	(203,740)
Small Tools / Supplies		10,500	10,500	0	0.00%	2,236	2,368	1,125	87	183
Special Projects		14,500	27,600	(13,100)	-47.46%	848	474	585	0	340
Special Project - Well Remediation		0	0	0			3,409	4,350	0	3,180
Surplus Adjustment - Capital		0	0	0		53,824			0	
Surplus Adjustment - Depreciation		(20,400)	(15,000)	(5,400)	36.00%	(14,981)	(16,772)	(16,772)	(19,836)	(23,013)
Surplus Adjustment - Trf From Reserves		(31,000)	(52,600)	21,600	-41.06%	(72,332)	(18,448)	(4,935)	0	(6,299)
Surplus Adjustment - Trf To Reserves		27,000	27,000	0	0.00%		251,719		53,286	45,053
Travel		6,000	6,000	0	0.00%	7,151	6,001	8,095	3,553	4,424
Tree Marking		0	0	0			726	8,568	1,461	2,779
Tree Planting		16,500	25,000	(8,500)	-34.00%	18,508	14,565	0	9,769	0
Vehicle Expenses		11,000	11,300	(300)	-2.65%	5,516	11,315	10,085	8,886	7,985
<b>GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>0</b>	<b>322,624</b>	<b>266,514</b>	<b>56,110</b>	<b>21.05%</b>	<b>294,389</b>	<b>160,895</b>	<b>197,503</b>	<b>245,641</b>	<b>235,332</b>
Salaries		162,200	161,228	972	0.60%	188,624	100,301	147,734	175,775	172,640
Benefits		49,964	49,136	828	1.69%		27,431	40,578	46,398	42,888
Computer Supplies		108,710	104,834	3,876	3.70%	120,296	79,387	27,349	24,652	17,815
Conventions		2,250	2,250	0	0.00%	62		66	131	142
Depreciation		9,420	6,000	3,420	57.00%	6,939	5,681	5,681	4,280	
Office Supplies		3,000	3,000	0	0.00%	1,187	931	716	1,597	734
Professional Development		2,000	2,000	0	0.00%			0	743	200
Special Project		0	0	0		60,203	20,664	0	0	0
Special Project - E911		0	4,100	(4,100)	-100.00%					
Travel		1,000	1,000	0	0.00%	710	148	423	20	293
Travel Inspection		0	0	0				915	1,099	1,226
Surplus Adjustment - Capital		0	0	0		18,603		0	28,420	0
Surplus Adjustment - Trf From Reserves		0	(17,932)	17,932	-100.00%	(18,603)		0	(28,420)	0
Surplus Adjustment - Depreciation		(9,420)	(6,000)	(3,420)	57.00%	(6,939)	(5,681)	(5,681)	(4,280)	0
Recoveries - Internal		0	0	0		(24,735)		0	0	0
Recoveries - Municipal		(6,000)	(9,300)	3,300	-35.48%	(578)	(8,493)	(6,000)	(3,520)	
Recoveries - Federal/Provincial		0	(33,302)	33,302	-100.00%	(49,708)	(56,572)	(12,740)	0	
Recoveries - Other		(500)	(500)	0	0.00%	(1,673)	(2,902)	(1,538)	(1,254)	(606)

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b><u>ECONOMIC DEVELOPMENT</u></b>	<b>0</b>	<b>563,793</b>	<b>510,425</b>	<b>53,368</b>	<b>10.46%</b>	<b>443,414</b>	<b>343,182</b>	<b>469,769</b>	<b>629,218</b>	<b>398,228</b>
Salaries		294,592	280,153	14,439	5.15%	270,405	234,282	249,964	254,432	251,146
Benefits		85,231	81,952	3,279	4.00%	78,500	72,913	72,245	67,347	61,535
Computer Expense		9,000	7,000	2,000	28.57%	1,094	4,152	4,540	2,242	8,039
Conventions		5,000	3,600	1,400	38.89%	3,229	2,259	6,197	524	73
COVID		0	0	0				0	0	21,304
Expenses Recoverable from Others		0	0	0				0		3,396
Hospitality		0	0	0				1,252	1,649	420
Marketing Program		70,000	73,500	(3,500)	-4.76%	73,829	50,173	72,338	62,087	96,668
Memberships/Subscriptions		4,500	4,500	0	0.00%	4,306	3,301	5,822	4,867	4,761
Office Expense		6,000	6,000	0	0.00%	8,136	4,428	5,117	4,245	4,252
Professional Development/Staff Training		2,000	750	1,250	166.67%		204	350	130	850
Recoveries - Federal		0	0	0					(12,150)	(49,923)
Recoveries-Other		(32,000)	(40,500)	8,500	-20.99%	(61,486)	(51,714)	(15,798)	(517)	(5,798)
Recoveries-Other-Winter Games		0	0	0		(525)	(369,622)			
Recoveries-Provincial		0	(70,000)	70,000	-100.00%	(8,007)	(20,652)	(3,141)	(7,700)	(21,304)
Recoveries-Provincial - Winter Games		0	0	0		(279,452)	(1,035,432)	(174,249)	(85,116)	
Regional Incentive Program (Hype)		100,000	100,000	0	0.00%					
Recruitment		0	0	0		280		6,043	0	
Special Projects - RED		0	100,000	(100,000)	-100.00%	2,442	1,853	8,141	28,689	
Special Projects-Winter Games		0	0	0		379,977	1,305,053	174,249	85,116	
Special Projects - Conference ECDEV Summit		0	10,500	(10,500)	-100.00%					
Special Projects - Shared newcomer project with Lanark		50,000	15,000	35,000	233.33%		9,846			
Special Projects - taste of the valley		12,000	5,000	7,000	140.00%	40,046		26,935	0	
Special Projects - Agriculture		22,470	22,470	0	0.00%	22,470	22,470	22,470	22,470	22,470
Special Projects - Renfrewshire Twinning		5,000	2,500	2,500	100.00%					
Surplus Adjustment - Trf To Reserves		20,000	0	20,000			100,000	0	200,000	
Surplus Adjustment - Transfer From Reserves		(100,000)	(100,000)	0	0.00%	(100,000)		0	0	
Travel		10,000	8,000	2,000	25.00%	8,171	9,668	7,295	903	339

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>ENTERPRISE CENTRE</b>	<b>0</b>	<b>49,922</b>	<b>28,055</b>	<b>21,867</b>	<b>77.94%</b>	<b>28,055</b>	<b>28,055</b>	<b>28,055</b>	<b>28,056</b>	<b>28,055</b>
Salaries		164,167	155,783	8,384	5.38%	145,445	147,876	97,502	139,760	138,139
Benefits		55,946	53,483	2,463	4.61%	48,812	51,518	30,453	34,420	33,145
Marketing		6,000	6,000	0	0.00%	3,305	2,658	2,039	2,633	3,110
COVID		0	0	0			0	0	0	252,398
Office Expenses		7,000	7,000	0	0.00%	19,379	8,969	17,338	1,914	12,879
Professional Development		1,000	700	300	42.86%		0	20	0	326
County Charges - IT		7,283	7,007	276	3.94%	6,754	6,393	6,201	6,262	6,143
Recoveries - Federal		0	0	0				0	0	(250)
Recoveries - Municipalities		(5,000)	(5,500)	500	-9.09%	(5,000)	(9,000)	(6,000)	(6,000)	(56,000)
Recoveries - Other		(12,500)		(12,500)		(11,254)	(3,161)	0	0	0
Recoveries - Provincial - Starter Company		(107,100)	(107,100)	0	0.00%	(99,956)	(67,833)	(88,013)	(93,104)	(96,982)
Recoveries - Provincial - Summer Company		(28,100)	(28,100)	0	0.00%	(28,422)	(16,164)	(13,006)	(12,887)	(18,525)
Recoveries - Provincial (old surplus)		(26,077)	(48,751)	22,674	-46.51%	(21,266)	(9,930)	0	(32,000)	(202,398)
Recoveries - Provincial		(150,897)	(150,897)	0	0.00%	(169,092)	(188,474)	(127,744)	(156,419)	(165,477)
Special Projects - Starter Company		107,100	107,100	0	0.00%	100,135	67,833	88,013	95,456	96,982
Special Projects			0	0		9,252	17,080	5,430	32,637	2,748
Special Projects - Summer Company		28,100	28,100	0	0.00%	28,433	16,164	13,006	12,887	18,525
Telephone/Internet Access		1,500	2,230	(730)	-32.74%	1,109	3,148	2,315	2,191	2,789
Travel		1,500	1,000	500	50.00%	421	978	502	306	503

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>OTTAWA VALLEY TOURIST ASSOCIATION</b>	<b>0</b>	<b>317,962</b>	<b>308,701</b>	<b>9,261</b>	<b>3.00%</b>	<b>298,984</b>	<b>290,275</b>	<b>283,195</b>	<b>276,288</b>	<b>269,549</b>
Salaries		216,871	210,522	6,349	3.02%	197,474	180,483	151,889	133,430	129,795
Benefits		69,381	67,417	1,964	2.91%	61,531	57,384	48,126	41,359	34,262
Transfer To / (From) OVTA		31,710	30,762	948	3.08%	39,979	52,408	83,180	101,499	105,492
<b>PLANNING DEPARTMENT</b>	<b>0</b>	<b>976,120</b>	<b>915,593</b>	<b>60,527</b>	<b>6.61%</b>	<b>725,836</b>	<b>558,170</b>	<b>602,414</b>	<b>502,047</b>	<b>654,935</b>
Salaries		922,739	889,202	33,537	3.77%	817,235	707,584	751,266	624,824	632,002
Employee Benefits		235,681	233,691	1,990	0.85%	226,014	212,531	219,382	176,154	166,555
Computer Supplies / Maintenance		12,000	12,000	0	0.00%	5,762	2,933	20,939	10,932	23,260
Conventions		7,000	5,000	2,000	40.00%	6,842	5,732	3,929	3,042	2,973
County Official Plan		5,000	8,000	(3,000)	-37.50%	3,531	3,817	2,707	4,691	0
COVID		0	0	0		0			204	10,528
Legal Fees		20,000	35,000	(15,000)	-42.86%	37,280	242	0	409	2,568
Memberships		6,700	6,700	0	0.00%	3,393	2,966	2,292	2,155	2,871
Office Expense		18,000	18,000	0	0.00%	10,013	10,154	16,982	17,286	17,929
Professional Development		6,000	6,000	0	0.00%	(751)	931	780	2,761	1,844
Purchased Service		0	0	0		0	0	0	0	0
Recruitment		5,000	6,000	(1,000)	-16.67%	1,836	2,216	13,333	6,924	0
Revenue - Municipal Projects		(40,000)	(40,000)	0	0.00%	(10,726)	(11,035)	(55,050)	(5,800)	0
Revenue - Other		0	(2,000)	2,000	-100.00%	(935)	(145)	(1,588)	(225)	(200)
Revenue - Service Charges		(42,000)	(42,000)	0	0.00%	(51,931)	(37,176)	(41,260)	(57,875)	(42,235)
Revenue - Severance Applications		(150,000)	(190,000)	40,000	-21.05%	(264,057)	(282,045)	(279,025)	(222,300)	(118,250)
Revenues - Subdivision Applications		(50,000)	(50,000)	0	0.00%	(68,325)	(76,495)	(59,550)	(61,900)	(36,950)
Recoveries - Provincial one time		0	0	0				0	(204)	(10,528)
Special Projects Housing Readiness		50,000	100,000	(50,000)	-50.00%	27,605	0	0	20,250	76
Surplus Adjustment - Trf From Reserves		(50,000)	(100,000)	50,000	-50.00%	(27,605)	0	0	(20,250)	0
Travel		20,000	20,000	0	0.00%	10,655	15,960	7,277	969	2,492
<b>PUBLIC WORKS</b>	<b>7,000</b>	<b>11,633,544</b>	<b>11,361,809</b>	<b>271,735</b>	<b>2.39%</b>	<b>10,489,411</b>	<b>11,138,550</b>	<b>9,965,132</b>	<b>8,710,104</b>	<b>15,898,318</b>
Administration	7,000	1,313,608	1,304,622	8,986	0.69%	1,410,330	1,224,148	1,166,985	1,036,719	1,067,418
Capital Works	(50,000)	769,820	833,570	(63,750)	-7.65%	913,223	679,135	712,260	605,555	526,884
Construction - Day Labour Crew	50,000	0	0	0		0	0	0	0	0
Depreciation	0	11,400,000	11,000,000	400,000	3.64%	11,103,510	10,713,911	9,786,456	9,688,279	9,507,822
Equipment	0	1,662,098	1,673,030	(10,932)	-0.65%	1,540,635	1,743,567	1,429,703	1,255,976	1,150,841
Housing	0	264,262	184,700	79,562	43.08%	189,588	188,640	177,197	138,840	144,230
Maintenance	0	7,415,081	7,179,220	235,861	3.29%	6,272,349	7,151,356	6,257,978	5,472,444	5,324,663
Trails	0	308,675	2,786,667	(2,477,992)	-88.92%	2,605,667	1,392,779	949,600	1,481,755	325,013
nations	0	0	(3,500,000)	3,500,000	-100.00%	(419)	(3,179)	0	(364,900)	(611,101)
coveries - Federal	0	0	(1,014,000)	1,014,000	-100.00%	(805,727)	0	0	(405,000)	0
coveries - Other	0	(100,000)	(100,000)	0	0.00%	(203,370)	(475,344)	(191,156)	(240,105)	(135,173)
coveries - Provincial	0	(2,356,181)	(2,238,757)	(117,424)	5.25%	(2,398,538)	(2,821,809)	(2,795,984)	(1,367,137)	(1,357,505)
plus Adjustment - Trf To Reserves	0	0	0	0		0	0	0	40,000	250,000
plus Adjustment - Capital	0	34,438,404	44,325,715	(9,887,311)	-22.31%	39,214,490	31,056,698	24,023,960	14,294,153	21,992,212
plus Adjustment - Debt Proceeds	0	(5,782,025)	(5,500,000)	(282,025)	5.13%	(8,678,000)	(172,000)	0	(23,882)	(2,121,974)
plus Adjustment - Depreciation	0	(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)	(10,713,911)	(9,786,456)	(9,688,279)	(9,507,822)
plus Adjustment - Trf From Reserves	0	(26,300,198)	(34,572,958)	8,272,760	-23.93%	(29,570,817)	(28,825,441)	(21,765,411)	(13,214,314)	(10,657,190)

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>BONNECHERE MANOR</b>	<b>58,569</b>	<b>1,028,207</b>	<b>0</b>	<b>1,028,207</b>		<b>1,611,013</b>	<b>1,545,131</b>	<b>1,475,296</b>	<b>1,490,227</b>	<b>1,453,880</b>
Total Municipal Cost	84,515	1,483,704	0	1,483,704		(713,681)	2,256,983	2,201,935	2,148,229	2,095,833
Recoveries - City of Pembroke	(25,946)	(455,497)	0	(455,497)		2,324,694	(711,852)	(726,639)	(658,002)	(641,953)
<b>MIRAMICHI LODGE</b>	<b>235,707</b>	<b>1,454,515</b>	<b>1,079,254</b>	<b>375,261</b>	<b>34.77%</b>	<b>1,348,559</b>	<b>1,293,410</b>	<b>1,234,953</b>	<b>1,247,451</b>	<b>1,217,026</b>
Total Municipal Cost	340,125	2,098,867	1,557,365	541,502	34.77%	(597,414)	1,889,293	1,843,213	1,798,257	1,754,398
Recoveries - City of Pembroke	(104,418)	(644,352)	(478,111)	(166,241)	34.77%	1,945,973	(595,883)	(608,260)	(550,806)	(537,372)
<b>OTHER LONG TERM CARE</b>	<b>0</b>	<b>97,685</b>	<b>97,685</b>	<b>0</b>	<b>0.00%</b>	<b>157,447</b>	<b>96,501</b>	<b>0</b>	<b>39,258</b>	<b>98,052</b>
North Renfrew Long Term Care		140,959	140,959	0	0.00%	(69,749)	140,960	0	56,593	141,346
Recoveries - City of Pembroke		(43,274)	(43,274)	0	0.00%	227,197	(44,459)	0	(17,335)	(43,294)
<b>HEALTH SERVICES</b>	<b>0</b>	<b>2,061,369</b>	<b>2,020,950</b>	<b>40,419</b>	<b>2.00%</b>	<b>1,954,497</b>	<b>1,755,588</b>	<b>1,733,289</b>	<b>1,733,289</b>	<b>1,598,003</b>
Renfrew County & District Health Unit		2,061,369	2,020,950	40,419	2.00%	1,954,497	1,755,588	1,733,289	1,733,289	1,598,003
<b>OTTAWA VALLEY HEALTH TEAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Benefits		516,359	436,559	79,800	18.28%	447,130	366,191	180,843	0	
Benefits		145,912		145,912		50,139				
Internal charges		15,000		15,000		15,000	170,000	65,000		
Purchases		52,729	538,441	(485,712)	-90.21%	608,523	443,816	339,624	2,518	
Office Supplies/Computer		20,000		20,000		71,072	62,875	31,557		
Special Projects - online booking		0		0		78,781	64,277	21,035		
Recoveries - Provincial		(750,000)	(975,000)	225,000	-23.08%	(1,004,456)	(990,189)	(638,059)	(2,518)	
Recoveries - other		0		0		(263,066)	(116,970)			
Surplus Adjustment - Trf From Reserves		0				(3,122)				

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>PARAMEDIC SERVICE</b>	<b>294,094</b>	<b>13,295,319</b>	<b>13,130,122</b>	<b>165,197</b>	<b>1.26%</b>	<b>12,561,109</b>	<b>9,712,440</b>	<b>9,895,858</b>	<b>11,039,294</b>	<b>7,966,966</b>
Salaries - Admin	133,221	2,892,929	2,561,944	330,985	12.92%	2,533,907	2,085,062	1,852,618	1,712,275	1,435,611
Employee Benefits - Admin	30,511	744,482	665,022	79,460	11.95%	722,065	645,136	534,587	423,490	312,658
PW Salary Allocations		0	114,970	(114,970)	-100.00%				91,098	88,689
Paramedic - Salaries	94,220	13,650,441	14,203,261	(552,820)	-3.89%	13,309,840	11,605,102	11,885,712	10,148,115	12,078,878
Paramedic - Benefits	40,710	5,469,167	5,481,864	(12,697)	-0.23%	3,997,583	3,747,957	3,148,237	5,253,307	3,672,452
Admin Charge		234,377	238,559	(4,182)	-1.75%	200,270	192,891	196,650	198,403	117,260
Base Station Costs - Expenses		95,000	95,000	0	0.00%	69,996	87,328	100,518	59,913	51,229
Base Station Costs - Lease - External		60,000	60,000	0	0.00%	78,356	84,840	82,554	77,686	50,421
Base Station Costs - Lease - Internal		675,288	660,025	15,263	2.31%	586,276	431,045	412,403	405,063	397,671
Communication & Computing		510,295	450,000	60,295	13.40%	579,268	380,937	293,694	276,040	252,629
Conferences & Conventions		30,000	10,000	20,000	200.00%	16,263	8,509	18,812	153	227
COVID		0	0	0			39,873	295,136	432,864	911,050
Depreciation		1,512,408	1,200,000	312,408	26.03%	1,035,842	803,204	1,070,624	1,106,381	1,142,669
HR Charge		430,760	409,904	20,856	5.09%	272,370	258,308	243,664	207,283	157,501
Insurance		313,102	291,601	21,501	7.37%	283,109	206,057	176,557	159,099	135,360
Insurance Claims Costs		10,000	10,000	0	0.00%	12,123	3,371	10,041	10,052	4,514
Internal Lease		123,806	120,199	3,607	3.00%	136,699	113,300	120,223	65,223	21,000
IT Charge		57,266	55,202	2,064	3.74%	53,151	50,459	48,686	49,299	48,360
Leased Equipment interest & warranty		40,000	41,311	(1,311)	-3.17%	31,047		11,869	11,869	11,869
Legal		65,000	60,000	5,000	8.33%	153,722	108,906	160,118	101,480	13,227
Medications		170,000	140,000	30,000	21.43%	174,791	113,254	120,415	129,266	147,723
Office Expenses		70,000	57,300	12,700	22.16%	132,801	72,701	60,380	83,195	62,335
Professional Development		75,000	85,000	(10,000)	-11.76%	64,449	59,306	76,253	40,414	31,553
Purchased Service		250,000	150,000	100,000	66.67%	276,742	232,193	207,817	147,548	110,004
Internal charges - PS other		97,107	(35,000)	132,107	-377.45%	(51,750)	(29,219)	(28,646)	(28,153)	(27,738)
Recovery - Cross Border		10,000	10,000	0	0.00%	31,167	14,097	1,440	18,742	0
Recovery - Donations		(10,000)	(3,000)	(7,000)	233.33%	(6,425)	(2,000)	(2,264)	(16,034)	(18,700)
Recovery - Federal - DND / Indigenous		0	0	0			385,908		(40,831)	(203,905)
Recovery - Federal - PTSI Prevention & Fatigue		0	0	0		(10,000)	(378,034)	(62,891)	(541,341)	(474,080)
Recovery - Insurance Proceeds		0	0	0					0	(7,750)
Recovery - Interest		(30,000)	(50,000)	20,000	-40.00%	(98,676)	(191,351)	(97,630)	(32,816)	(39,317)
Recovery - Municipal - Pembroke	(44,568)	(2,014,813)	(2,012,727)	(2,086)	0.10%	(2,006,065)	(1,566,213)	(1,421,454)	(1,587,609)	(1,148,852)
Recovery - Other Agency		(464,791)	(403,954)	(60,837)	15.06%	(436,188)	(536,620)	(551,653)	0	(1,564,922)
Recovery - Offload Delay		(163,800)	(213,288)	49,488	-23.20%	(164,017)			0	0
Recovery - Provincial - One Time		0	(81,000)	81,000	-100.00%		(202,032)	(1,160,157)	(610,775)	(3,340,347)
Recovery - Provincial - Operating		(14,235,297)	(13,390,981)	(844,316)	6.31%	(11,019,203)	(9,666,480)	(9,316,210)	(9,050,983)	(8,636,818)
Revenue - Other		0	0	0					(109,944)	(123,408)
Small Equipment & Supplies		550,000	570,000	(20,000)	-3.51%	594,205	360,472	418,631	510,580	347,339
Special Project - Delta Team	40,000	0	0	0						
Spec Proj - PTSD Prevention & Fatigue Risk		0	0	0		10,000		62,891	541,341	463,580
Spec Proj - Mesa		0	500,000	(500,000)	-100.00%	411,379				
Surplus Adjustment - Proceeds - Capital Lease		(455,000)	0			(1,627,699)				
plus Adjustment - Capital Lease Principal		474,316	315,337			231,388				
plus Adjustment - Trf To Reserves		2,025,684	1,200,000	825,684	68.81%	1,200,000	803,204	1,070,624	1,106,381	1,881,553
plus Adjustment - Capital		3,385,524	3,463,940	(78,416)	-2.26%	2,740,107	1,521,972	720,478	1,044,691	570,383
plus Adjustment - Depreciation		(1,512,408)	(1,200,000)	(312,408)	26.03%	(1,035,842)	(803,204)	(1,070,624)	(1,106,381)	(1,142,669)
plus Adjustment - Trf From Reserves		(2,930,524)	(3,615,367)	684,843	-18.94%	(1,787,458)	(2,143,520)	(720,478)	(1,044,691)	(570,383)
Travel		60,000	50,000	10,000	20.00%	82,788	44,492	37,190	11,771	26,982
Uniform/Laundry		230,000	165,000	65,000	39.39%	210,950	206,462	144,400	176,948	163,999
Vehicle Operation & Maintenance		800,000	700,000	100,000	14.29%	571,778	564,767	744,642	608,882	557,129

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>Paramedic - Other</b>	0	0	0	0	-	0	0	0	126,021	0
CPLTC - Salary		1,614,098	1,493,166	120,932	8.10%	1,538,667	1,974,194	1,261,913	2,613,878	285,178
CPLTC - Benefit		623,324	586,124	37,200	6.35%					
CPLTC - vehicle costs		250,000	300,000	(50,000)	-16.67%			0		
CPLTC - Other Expenses		100,000	100,000	0	0.00%	930,075	721,281	660,369	462,230	
CPLTC - Internal Lease		50,024	48,566	1,458	3.00%					
CPLTC - Internal transfer		(132,107)		(132,107)						
Surplus Adjustment - Trf To Reserves		0		0		291,678				
Surplus Adjustment - Trf From Reserves		(267,030)	(162,856)	(104,174)	63.97%			(112,879)		
Surplus Adjustment - Capital		0	0	0			37,636	53,739	(25,919)	
Surplus Adjustment - Depreciation		0	0	0		(63,457)	(59,871)	(52,260)	308,668	
CPLTC - Provincial Revenue - LTC		(2,000,000)	(2,000,000)	0	0.00%	(2,179,338)	(2,155,038)	(1,429,796)	(2,851,127)	
CPLTC - Provincial Revenue - OH Comm Par		(365,000)	(365,000)	0	0.00%	(414,858)	(495,414)	(334,583)	(381,708)	(285,178)
Vaccine - Sal/Ben		0	0	0			23,237	304,975	564,831	
Vaccine - Expenses		0	0	0			0	1,078	16,681	
Vaccine - Prov Revenue		0	0	0			(23,237)	(306,054)	(581,513)	
VTAC - Salary		1,671,124	1,526,226	144,898	9.49%	1,880,547	1,990,903	1,854,435	1,608,540	
VTAC - Benefit		564,051	508,445	55,606	10.94%					
VTAC - Computer exp		100,000	100,000	0	0.00%			235,600	104,330	
VTAC - Other exp		100,000	309,850	(209,850)	-67.73%	2,992,859	1,795,196			
VTAC - Purchased Service - Other		748,000	617,391	130,609	21.15%					
VTAC - Purchased Service - Doctor		1,755,000	1,755,000	0	0.00%					
VTAC - Lease internal		113,516	110,209	3,307	3.00%					
VTAC - Lease external		30,000	27,879	2,121	7.61%					
VTAC - Provincial Revenue		(4,955,000)	(4,955,000)	0	0.00%	(4,976,173)	(3,808,887)	(798,928)	(521,796)	
VTAC - Recovery - Other Agency				0				(1,337,608)	(1,191,074)	
<b>EMERGENCY MANAGEMENT</b>	0	165,000	164,671	329	0.20%	85,850	92,368	132,849	89,269	93,997
911		60,000	59,671	329	0.55%	49,654	49,654	49,654	49,654	49,654
Admin Charge (Paramedic Service)		35,000	35,000	0	0.00%	51,750	29,219	28,646	28,153	27,739
Depreciation		34,392	10,000	24,392	243.92%	33,286	2,752			
Emergency Management		70,000	70,000	0	0.00%	15,430	19,950	54,549	17,917	21,857
Fire Services Charges		132,000	125,000	7,000	5.60%	132,398	131,238	115,155	107,438	100,332
Purchased Service		0	0	0		6,174		0	0	0
Recoveries - Provincial		0	0	0		(49,600)				
Recoveries - Municipal/Other		(132,000)	(125,000)	(7,000)	5.60%	(138,853)	(462,012)	(115,155)	(113,893)	(105,585)
plus Adjustment - Depreciation		(34,392)	(10,000)	(24,392)	243.92%	(33,286)	(2,752)			
plus Adjustment - Capital				0		18,897	324,319			

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>ONTARIO WORKS</b>	<b>93,420</b>	<b>1,554,551</b>	<b>1,470,475</b>	<b>84,076</b>	<b>5.72%</b>	<b>1,470,788</b>	<b>1,402,730</b>	<b>1,199,374</b>	<b>1,004,047</b>	<b>1,041,306</b>
Social Assistance - Admin	239,164	4,521,715	4,433,912	87,803	1.98%	3,789,799	4,074,190	3,957,183	3,748,666	3,929,601
Social Assistance - Benefits	0	12,616,330	12,616,330	0	0.00%	12,433,865	11,561,185	10,421,296	9,293,504	11,007,906
Low Income Energy Assist			0	0				5,043	5,043	5,000
Depreciation			0	0		15,906	18,238	12,887	11,531	19,025
Provincial Subsidy - Social Assistance Admin	(119,582)	(2,551,808)	(2,507,906)	(43,902)	1.75%	(1,945,700)	(2,275,400)	(2,448,735)	(2,408,501)	(2,537,393)
Prov Subsidy - Social Assistance - Benefits	0	(12,596,330)	(12,596,330)	0	0.00%	(12,393,704)	(11,545,330)	(10,418,339)	(9,287,148)	(10,998,290)
Revenue - Other	0	0	0	0			(2,404)	(5,043)	(5,043)	(5,000)
Surplus Adjustment - Capital	0	0	0	0				71,555	0	0
Surplus Adjustment - Trf From Reserves	0	0	(49,387)	49,387	-100.00%			0	0	0
Surplus Adjustment - Depreciation	0	0	0	0		(15,906)	(18,238)	(12,887)	(11,531)	(19,025)
Recovery - Municipal - Pembroke Admin	(26,162)	(430,976)	(421,764)	(9,212)	2.18%	(413,472)	(405,933)	(382,869)	(340,857)	(358,045)
Recovery - Municipal - Pembroke Benefits	0	(4,380)	(4,380)	0	0.00%		(3,578)	(717)	(1,617)	(2,473)

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>CHILD CARE</b>	0	168,272	167,780	492	0.29%	99,222	403,523	336,636	513,596	461,869
Administration		385,581	442,756	(57,175)	-12.91%	140,409	185,710	349,629	369,516	565,852
CWELCC			0	0				2,623,498	0	0
Fee Subsidy			0	0				2,289,845	2,018,956	1,471,694
Core		454,188	227,094	227,094	100.00%	(427,547)	(26,238)	3,148,111	3,986,144	1,723,968
OW Child Care			0	0				600	4,875	23,735
Healthy Kids			0	0				0	0	0
Special Needs Resourcing			0	0				1,172,100	827,643	616,318
Depreciation			0	0				0	0	0
Special Purpose	0		20,157	(20,157)	-100.00%	397,270	288,416	2,164,814	2,797,406	1,831,779
Pay Equity			0	0				122,957	122,957	71,725
Licenced Family Home Day Care			0	0				327,577	252,776	227,869
Rev-Licenced Family Home Day Care			0	0				(327,577)	(252,776)	(227,869)
Early Years Centres			0	0				1,650,145	1,494,362	1,551,127
Expansion Plan			0	0				0	0	559,483
Provincial Subsidy			0	0				(13,147,654)	(11,050,625)	(7,901,642)
Surplus Adjustment - Depreciation			0	0					0	0
Surplus Adjustment - Trf from Reserves		(654,059)	(504,631)	(149,428)	29.61%					
Surplus Adjustment - Trf To Reserves			0	0					0	0
Municipal Contribution - City of Pembroke		(17,438)	(17,596)	158	-0.90%	(10,909)	(44,365)	(37,408)	(57,638)	(52,170)

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>COMMUNITY HOUSING</b>	<b>121,791</b>	<b>9,265,441</b>	<b>6,619,760</b>	<b>2,645,681</b>	<b>39.97%</b>	<b>6,036,909</b>	<b>5,284,156</b>	<b>5,038,383</b>	<b>4,944,870</b>	<b>4,801,896</b>
Admin Charges		233,439	228,195	5,244	2.30%	216,513	211,105	205,847	134,920	130,437
Tax Rebate (Eganville, Arn, Pet)		14,000	12,500	1,500	12.00%	13,216	17,843	7,229	12,411	11,494
HR Charges		101,482	80,807	20,675	25.59%	82,259	79,080	74,895	81,325	80,913
IT Charges		40,325	38,808	1,517	3.91%	37,411	35,622	33,183	34,490	33,812
Non Profit Housing		1,206,830	1,329,615	(122,785)	-9.23%	1,337,082	1,417,531	1,290,403	1,254,097	1,206,536
Office Supplies		1,000	1,000	0	0.00%	2,035	46,000	3,502	2,779	1,160
COVID		0	0	0				914,519	2,725,866	1,131,264
RCHC - Transfer - Base	134,412	9,234,888	6,745,109	2,489,779	36.91%	6,245,991	5,526,873	5,392,754	5,474,518	5,373,006
RCHC - Transfer - Capital/Other		0	0	0				0	0	695,566
RCHC - Transfer - CHPI		0	0	0				487,873	1,191,478	1,693,333
RCHC - Transfer - IAH		0	0	0		26,767	39,250	49,322	0	253,025
RCHC - Transfer - COCHI		1,489,500	961,300	528,200	54.95%	794,153	720,976	554,492	85,336	
RCHC - Transfer - OPHI		341,000	500,300	(159,300)	-31.84%	359,715	412,538	445,128	651,399	207,537
RCHC - Transfer - SDV - PHB		0	0	0				0	0	500
RCHC - Transfer - Strong Communities		0	0	0				35,021	140,086	140,086
RCHC - Transfer - HPP		3,569,200	2,745,560	823,640	30.00%	3,779,537	2,811,788	1,359,651		
Special Project - Warming Centre		0	240,000	(240,000)	-100.00%	110,288				
Special Project - Transitional Housing (HPP)		0	823,640	(823,640)	-100.00%	109,383				
Special Project - Warming Centre Revenue		0	(100,000)	100,000	-100.00%	(120,888)				
RCHC - Transfer - SSRF		0	0	0		663,230	1,294,984	0	0	621,069
RCHC - Transfer - COHB Admin		0	6,900	(6,900)	-100.00%	250	17,750			
RCHC - Transfer - CMHC		268,560	350,379	(81,819)	-23.35%	1,318,012	1,119,191			
Special Projects - Petawawa IAH		0	0	0				0	101,247	
Revenue - Federal (Provincial) - Public Housing		(246,337)	(559,536)	313,199	-55.97%	(738,409)	(1,234,012)	(1,108,408)	(1,202,680)	(1,259,793)
Revenue - Outside (RCHC)		(360,000)	(347,810)	(12,190)	3.50%	(314,774)	(235,000)	(295,496)	(240,272)	(234,109)
Revenue - Province - CHPI			0	0				(487,873)	(1,191,478)	(1,693,333)
Revenue - Province - Encampment				0		(97,175)				
Revenue - Province - IAH			0	0		(26,767)	(39,250)	(56,721)	(101,247)	(253,025)
Revenue - Province - COCHI		(1,489,500)	(1,161,300)	(328,200)	28.26%	(794,153)	(720,976)	(554,492)	(85,336)	
Revenue - Province - OPHI		(341,000)	(500,300)	159,300	-31.84%	(359,715)	(412,538)	(445,128)	(651,399)	(207,537)
Revenue - Province - SDV - PHB		0	0	0				0	0	(500)
Revenue - Province - SRF		0	0	0		(663,230)		(956,305)	(126,479)	
Revenue - Province - HPP		(3,569,200)	(3,569,200)	0	0.00%	(3,779,537)	(2,811,788)	(1,459,651)		
Revenue - Province - SSRF		0	0	0			(1,294,984)	0	(2,599,386)	(1,752,333)
Revenue - Province - Strong Communities		0	0	0				(35,021)	(140,086)	(140,086)
Revenue - Province - COHB Admin		0	(6,900)	6,900	-100.00%	(250)	(17,750)			
Revenue - Province - CMHC		(268,560)	(350,379)			(1,318,012)	(1,119,191)			
plus Adjustment - Capital		0		0		435,634		141,786		
plus Adjustment - Trf From Reserves		0	(140,000)	140,000	-100.00%	(648,508)		0	(52,038)	(624,973)
Revenue - Provincial Contribution - City of Pembroke		0	0	0			77	1,755	249	832
Municipal Contribution - Pem- Capital/Other		0	0	0				0	0	(542,392)
Municipal Contribution - City of Pembroke	(12,621)	(960,186)	(708,928)	(251,258)	35.44%	(633,150)	(580,963)	(559,883)	(554,930)	(70,593)

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>MESA HUB</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>					
Salaries		684,293		684,293						
Benefits		258,955		258,955						
Building repair/janitor		35,000		35,000						
External Rents		1,936,456		1,936,456						
Short stay supportive housing		200,000		200,000						
Meals/food		250,000		250,000						
medication/other program supply		75,296		75,296						
Office Supplies		15,000		15,000						
purchased services		2,855,000		2,855,000						
Rev - Prov recoveries		(6,310,000)		(6,310,000)						

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>PROVINCIAL OFFENCES ADMINISTRATION</b>	<b>0</b>	<b>(25,642)</b>	<b>(67,447)</b>	<b>41,805</b>	<b>-61.98%</b>	<b>(62,129)</b>	<b>(488,349)</b>	<b>(497,332)</b>	<b>(546,849)</b>	<b>(560,264)</b>
Salaries		466,548	476,678	(10,130)	-2.13%	396,852	345,869	304,327	316,354	279,161
Benefits		141,325	132,447	8,878	6.70%	122,482	104,138	88,692	87,642	74,413
Adjudication		90,000	82,500	7,500	9.09%	66,900	59,823	64,365	66,698	28,200
Admin Charges		44,933	60,834	(15,901)	-26.14%	58,160	57,258	57,037	52,749	49,492
Bank Charges (Visa/MasterCard)		25,000	25,000	0	0.00%	24,914	25,931	27,838	30,456	22,918
Certificates of Offence		5,000	6,000	(1,000)	-16.67%		7,948	8,973	5,714	9,373
City of Pembroke - Share of Net Revenue		3,886	10,221	(6,335)	-61.98%	9,416	21,560	52,515	45,980	80,477
Collection Costs		30,000	30,000	0	0.00%	28,491	21,880	24,616	25,398	28,911
Computer & Technology		23,200	20,000	3,200	16.00%	14,197	11,317	13,977	15,665	16,854
Conventions		3,000	3,000	0	0.00%	178	1,788	454	0	0
COVID		0	0	0		0	0	134	69	3,308
Court Transcripts		600	500	100	20.00%	0	277	0	0	281
Depreciation		0	0	0		1,070	924	3,259	6,000	6,417
ICON Charges		15,000	15,000	0	0.00%	10,899	14,290	18,814	16,846	15,555
Interpreter Fees		1,500	1,500	(1,500)	-100.00%	517	679	1,174	601	486
IT Charges		20,982	20,175	807	4.00%	19,458	18,391	18,066	18,047	17,704
HR Charges		4,806	2,964							
Lease Costs (County)		114,802	111,458	3,344	3.00%	108,240	105,060	102,000	102,000	104,274
Legal Costs		4,000	4,000	0	0.00%	499	534	1,018	1,018	1,272
Miscellaneous		0	0	0		556	333	0	0	154
Monitoring / Enforcement Fees		7,776	7,776	0	0.00%	7,128	7,776	7,776	7,776	7,776
Office Equipment / Furniture		0	0	0		1,423	3,052	1,387	1,714	1,800
Office Supplies		6,000	6,000	0	0.00%	4,086	5,035	5,525	6,531	2,957
Automated Speed Enforcement (LAS)		0	12,500	(12,500)	-100.00%					
Part III Prosecution		0	0	0		13,078	11,253	10,334	13,827	3,690
Postage		1,000	1,000	0	0.00%	25	2,659	1,294	4,191	4,732
Purchase of Service - Notice of Fines		4,000	4,000	0	0.00%	2,598	3,895	875	5,696	1,050
Purchase of Service - Prosecution		5,000	5,000	0	0.00%	2,285	7,781	32,459	33,705	25,434
Recoveries - Other		0	0	0		(2,813)	(1,275)	(1,430)	(1,581)	(390)
Recoveries - Prov - One Time		0	0	0				(131,734)	(226,746)	(462,459)
Revenues - Fees and Charges		(1,050,000)	(1,112,500)	62,500	-5.62%	(956,277)	(995,115)	(1,215,258)	(1,190,550)	(889,509)
Satellite Courtroom Costs		0	0	0			1,500	0	0	485
Staff Training/Development		2,000	2,000	0	0.00%			509	504	0
Surplus Adjustment - Capital		0	0	0			10,675	0	0	0
Surplus Adjustment - From Reserves		0	0	0			(346,093)	0	0	0
Surplus Adjustment - Depreciation		0	0	0		(1,070)	(924)	(3,259)	(6,000)	(6,417)
Telephone		5,000	4,000	1,000	25.00%	3,738	3,217	5,846	12,449	10,833
Travel		0	0	0		842	174	1,041	398	504
Business Fees		500	500	0	0.00%		41	44	0	0
<b>RICULTURE &amp; REFORESTATION</b>	<b>0</b>	<b>19,000</b>	<b>20,000</b>	<b>(1,000)</b>	<b>-5.00%</b>	<b>16,758</b>	<b>16,324</b>	<b>12,805</b>	<b>14,854</b>	<b>14,165</b>
Reforestation - Grants in Lieu		17,000	15,000	2,000	13.33%	15,238	14,804	11,285	13,334	12,645
Forest Fire Protection		2,000	5,000	(3,000)	-60.00%	1,520	1,520	1,520	1,520	1,520
<b>AC</b>	<b>0</b>	<b>1,670,286</b>	<b>1,613,679</b>	<b>56,607</b>	<b>3.51%</b>	<b>1,570,575</b>	<b>1,540,415</b>	<b>1,541,700</b>	<b>1,546,566</b>	<b>1,555,448</b>
Property Assessment		1,670,286	1,613,679	56,607	3.51%	1,570,575	1,540,415	1,541,700	1,546,566	1,555,448

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>FINANCIAL EXPENSE</b>	<b>0</b>	<b>24,148,356</b>	<b>25,242,701</b>	<b>(1,094,345)</b>	<b>-4.34%</b>	<b>22,471,407</b>	<b>21,478,155</b>	<b>23,036,354</b>	<b>18,261,200</b>	<b>13,081,700</b>
Assessment Review		0	0	0				19,776	0	0
County Share - Taxes Written Off		300,000	300,000	0	0.00%	71,397	122,671	109,647	360,101	222,479
Provision for Unallocated Funds		0	0	0		133,893	56,692	32,674	0	300,000
LTD Interest - Gen		384,234	421,829	(37,595)	-8.91%	123,230	143,929	163,868	137,937	95,635
Surplus Adjustment - Trf to Provision for Unallocated Reserve			49,954	(49,954)	-100.00%					
Surplus Adj-Principal-Principal on General LTD		1,802,096	1,602,858	199,238	12.43%	833,857	813,074	792,827	563,346	340,829
Surplus Adjustment - Trf to CCBF Reserve		2,996,997	2,996,997	0	0.00%	2,920,632	2,914,661	5,489,045	2,793,217	6,024,817
Surplus Adjustment - Trf to TCA Renewal Reserve		17,898,556	18,577,427	(678,871)	-3.65%	17,158,749	5,848,738	6,227,007	5,262,450	5,722,940
Surplus Adjustment - Trf to PW Capital Reserve		0	0	0			9,238,831	8,800,744	8,586,092	0
Surplus Adjustment - SDIP Saving - Trf to TCA Resv		466,473	466,473	0	0.00%	466,473	466,473	466,473	169,149	0
Surplus Adjustment - Growth Reserve		300,000	827,163	(527,163)	-63.73%					
Surplus Adjustment - Trf to Cannabis/Modernization Reserve		0	0	0			0	0	13,908	0
Surplus Adjustment - Repay Algonquin Trail		0	0	0		763,177	1,873,086	716,225	0	0
Surplus Adj. Unfinanced Cap (Centennial Lake Bridge 2022)		0	0	0		0	0	218,068	375,000	375,000
<b>TOTAL EXPENSES</b>	<b>953,741</b>	<b>71,662,062</b>	<b>67,869,368</b>	<b>3,792,694</b>	<b>5.59%</b>	<b>63,796,744</b>	<b>58,888,266</b>	<b>58,725,576</b>	<b>53,777,537</b>	<b>52,548,960</b>
<b>TAX AND LIKE REVENUE</b>	<b>953,741</b>	<b>67,026,428</b>	<b>62,172,371</b>	<b>4,854,057</b>	<b>7.81%</b>	<b>58,081,027</b>	<b>55,076,557</b>	<b>51,597,492</b>	<b>49,800,098</b>	<b>48,026,021</b>

**COUNTY OF RENFREW  
2026 BUDGET  
GENERAL REVENUE FUND**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
COUNTY LEVY (1.23% CVA GROWTH)	953,741	66,282,319	61,428,262	4,854,057	7.90%	57,403,117	52,893,886	50,540,371	48,945,594	47,253,904
PIL ADJUSTMENTS		(150,000)	(150,000)	0	0.00%	(137,657)	1,153,136	(53,835)	(109,521)	(74,225)
WATERPOWER GENERATING STATION		394,109	394,109	0	0.00%	394,109	394,109	394,109	394,109	394,109
SUPPLEMENTARY REVENUE		500,000	500,000	0	0.00%	421,458	635,426	716,847	569,916	452,233
<b>OTHER REVENUE</b>	<b>0</b>	<b>4,635,634</b>	<b>5,696,997</b>	<b>(1,061,363)</b>	<b>-18.63%</b>	<b>5,715,717</b>	<b>6,093,565</b>	<b>7,128,084</b>	<b>3,500,113</b>	<b>6,644,690</b>
Interest Revenue		1,638,637	2,700,000	(1,061,363)	-39.31%	2,702,783	3,057,563	1,699,034	654,664	734,673
Provincial - One Time		0	0	0			0		13,908	
Other Revenue		0	0	0		1,433	198	5	35	50
Gain / (Loss) Sale of Assets		0	0	0		90,870	120,563	(60,434)	37,854	(115,430)
CCBF (Gas Tax) Funding		2,996,997	2,996,997	0	0.00%	2,920,632	2,914,661	5,489,045	2,793,217	6,024,817
Licenses		0	0	0			580	434	435	580
<b>TOTAL REVENUES</b>	<b>953,741</b>	<b>71,662,062</b>	<b>67,869,368</b>	<b>3,792,694</b>	<b>5.59%</b>	<b>63,796,744</b>	<b>61,170,122</b>	<b>58,725,576</b>	<b>53,300,211</b>	<b>54,670,711</b>
<b>Municipal Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>2,281,856</b>	<b>(0)</b>	<b>(477,326)</b>	<b>2,121,751</b>

**COUNTY OF RENFREW**  
**2026 BUDGET**  
**Public Works**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b><u>CAPITAL WORKS</u></b>	<b>(50,000)</b>	<b>769,820</b>	<b>833,570</b>	<b>(63,750)</b>	<b>-7.65%</b>	<b>913,223</b>	<b>679,135</b>	<b>712,260</b>	<b>605,555</b>	<b>526,884</b>
Salaries		447,141	453,626	(6,485)	-1.43%	442,883	323,408	302,232	322,496	233,079
Benefits		124,679	124,444	235	0.19%	107,924	91,517	81,099	80,005	53,159
COVID		0	0					2,502	2,946	63,548
Capital Projects - Under Threshold		0	0	0		17,073	42,478	137,146	72,062	53,221
Misc		6,000	6,000	0	0.00%	4,884	5,332	3,603	4,755	3,121
Recoveries		0	0	0		(117,780)	(58,878)	0	(11,973)	(1,829)
Infrastructure Management	(50,000)	165,000	215,000	(50,000)	-23.26%	390,424	247,321	173,544	110,103	114,199
Supplies		27,000	34,500	(7,500)	-21.74%	67,815	27,957	12,134	25,161	8,386
<b><u>ADMINISTRATION</u></b>	<b>7,000</b>	<b>1,313,608</b>	<b>1,304,622</b>	<b>8,986</b>	<b>0.69%</b>	<b>1,410,330</b>	<b>1,224,147</b>	<b>1,166,985</b>	<b>1,094,996</b>	<b>1,064,188</b>
Salaries		573,539	576,572	(3,033)	-0.53%	650,257	545,697	505,775	477,499	533,255
Benefits		168,759	162,000	6,759	4.17%	207,251	160,357	143,261	133,281	146,897
Advertising		10,000	10,000	0	0.00%	10,006	8,421	30,550	19,468	35,355
Answering Service		5,500	5,500	0	0.00%	5,104	4,732	3,827	5,645	4,318
Cell Telephone/Pager		20,000	14,000	6,000	42.86%	18,203	8,578	13,139	11,079	11,607
Communications (Radio System)		78,000	78,000	0	0.00%	88,841	78,680	76,494	68,339	88,161
Computer Supplies	7,000	70,000	60,000	10,000	16.67%	63,363	53,524	74,847	68,550	73,684
Conferences & Conventions		10,000	10,000	0	0.00%	10,276	9,667	8,724	304	2,939
Courier		750	500	250	50.00%	111	1,043	396	576	1,159
Health & Safety (Protection)		60,000	60,000	0	0.00%	59,025	51,499	42,512	37,988	38,062
Insurance		159,160	165,000	(5,840)	-3.54%	160,530	155,948	145,452	128,324	105,420
Insurance Claims		35,000	35,000	0	0.00%	18,083	29,394	53,832	63,924	19,302
Internet		13,000	13,000	0	0.00%	14,352	6,379	2,989	2,941	3,046
Legal Fees		20,000	20,000	0	0.00%	1,537	32,564	10,314	23,574	13,790
Membership Fees		12,000	12,000	0	0.00%	12,268	10,355	9,146	7,501	8,012
Office Equipment Replacement		5,000	5,000	0	0.00%	18,593	4,038	0	193	1,667
Office Supplies/Publications/Awards		12,000	12,000	0	0.00%	13,877	11,891	10,815	10,028	7,302
Photocopier Supplies/Maint		8,500	8,500	0	0.00%	6,924	6,050	6,350	3,069	1,256
Postage		100	250	(150)	-60.00%		168	56	321	383
Recoveries - Muncipal		0	0	0		(890)				(490)
Recoveries - Provincial - one time		0	0	0				(25,729)	(20,094)	(72,013)
Recruitment		3,000	3,000	0	0.00%	3,092	3,042	13,929	20,275	16,489
Staff Training		30,000	35,000	(5,000)	-14.29%	26,911	19,400	23,663	17,736	9,855
Telephone		10,000	10,000	0	0.00%	12,987	10,846	10,198	8,462	9,287
Travel		9,300	9,300	0	0.00%	9,630	11,874	6,445	6,013	5,445

COUNTY OF RENFREW

2026 BUDGET

Public Works

	<u>2026 Budget Enhancement</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b>MAINTENANCE</b>	<b>0</b>	<b>7,415,081</b>	<b>7,179,220</b>	<b>235,861</b>	<b>3.29%</b>	<b>6,272,349</b>	<b>7,151,356</b>	<b>6,257,978</b>	<b>5,472,444</b>	<b>5,574,662</b>
Salaries		2,758,064	2,584,044	174,020	6.73%	2,364,819	2,271,597	2,095,027	1,896,580	1,849,803
Benefits		802,037	771,275	30,762	3.99%	656,785	692,854	586,336	524,404	469,933
Bridges and Culverts		40,000	40,000	0	0.00%	3,164	71,972	7,708	36,675	31,999
Roadside Maintenance		140,000	150,000	(10,000)	-6.67%	130,988	144,540	127,106	133,259	110,233
Hard Top Maintenance		385,000	385,000	0	0.00%	148,149	361,819	203,172	382,158	224,214
Winter Control		2,523,980	2,500,000	23,980	0.96%	2,117,340	2,956,160	2,528,207	1,887,767	2,183,574
Safety Devices		866,000	848,901	17,099	2.01%	978,262	837,408	792,059	726,695	519,718
Misc		0	0	0				0	96	
Surplus Adjustment - Trf To Reserves		0	0	0				0		250,000
Recoveries		(100,000)	(100,000)	0	0.00%	(127,158)	(184,994)	(81,635)	(115,190)	(64,812)
<b>EQUIPMENT</b>	<b>0</b>	<b>1,662,098</b>	<b>1,673,030</b>	<b>(10,932)</b>	<b>-0.65%</b>	<b>1,540,635</b>	<b>1,743,567</b>	<b>1,429,703</b>	<b>1,255,976</b>	<b>1,279,754</b>
Salaries		188,752	269,476	(80,724)	-29.96%	254,000	239,680	221,857	216,864	212,490
Benefits		55,675	79,487	(23,812)	-29.96%	77,452	76,888	68,564	66,484	60,505
Salary Allocations		0	(114,971)	114,971	-100.00%	(99,806)	(102,794)	(92,061)	(90,232)	(87,329)
COVID		0	0	0					58,278	
Small Equipment, Misc		50,000	50,000	0	0.00%	23,493	44,690	49,118	83,338	40,081
Vehicle Operating Costs - Fuel		649,612	671,078	(21,466)	-3.20%	574,918	639,122	633,818	478,382	368,174
Vehicle Operating Costs-Insurance		38,059	32,960	5,099	15.47%	31,495	47,028	47,076	46,730	41,586
Vehicle Operating Costs-Repairs		650,000	650,000	0	0.00%	672,502	783,279	480,628	433,568	485,964
Vehicle Operating Costs-Licence		65,000	65,000	0	0.00%	60,534	55,835	57,524	55,277	60,293
Vehicle Operating Revenue		(15,000)	(15,000)	0	0.00%	(15,576)	(15,360)	(11,860)	(14,000)	(17,600)
Recoveries - Provincial - one time		0	0	0					(58,278)	
Surplus Adjustment - Capital Equipment		3,605,844	2,604,000	1,001,844	38.47%	3,472,006	1,077,125	819,106	383,761	1,018,613
Surplus Adjustment - Capital Lease Proceeds		(220,000)		(220,000)						
Surplus Adjustment - Trf From Reserves		(3,385,844)	(2,604,000)	(781,844)	30.02%	(3,472,006)	(1,077,125)	(819,106)	(383,761)	(889,700)
Recoveries		(20,000)	(15,000)	(5,000)	33.33%	(38,377)	(24,801)	(24,959)	(20,435)	(13,323)
<b>HOUSING</b>	<b>0</b>	<b>264,262</b>	<b>184,700</b>	<b>79,562</b>	<b>43.08%</b>	<b>189,588</b>	<b>188,640</b>	<b>177,197</b>	<b>138,840</b>	<b>243,447</b>
Operating Expenses		264,262	184,700	79,562	43.08%	189,588	162,776	176,509	137,859	121,009
COVID		0	0	0				688	1,150	5,233
Surplus Adjustment - Capital		418,000	363,000	55,000	15.15%	279,655		122,444	250,138	284,740
Surplus Adjustment - Trf From Reserves		(418,000)	(363,000)	(55,000)	15.15%	(279,655)		(122,444)	(250,138)	(185,525)
Major Repairs - Under Threshold		0	0	0			25,864			18,184
Recoveries		0	0	0					(169)	(194)

**COUNTY OF RENFREW  
2026 BUDGET  
Public Works**

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>	
<b>CAPITAL CONSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,016,314</b>	
Depreciation	11,400,000	11,000,000	400,000	3.64%	11,103,510	10,713,911	9,786,456	9,688,279	9,507,822	
Donations in Kind	0	0	0					(364,900)		
Prov Rev - OCIF	(1,856,181)	(2,238,757)	382,576	-17.09%	(2,398,538)	(2,821,809)	(2,739,384)	(1,357,505)	(1,357,505)	
Prov Rev - Spec	(500,000)	0	(500,000)							
Surplus Adjustment - Capital Con	(61,082)	28,775,360	37,428,715	(8,653,355)	-23.12%	35,460,720	29,384,104	23,056,679	13,587,743	20,029,243
Surplus Adjustment - Depreciation		(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)	(10,713,911)	(9,786,456)	(9,688,279)	(9,507,822)
Surplus Adjustment - Proceeds on Loan		(5,562,025)	(5,500,000)	(62,025)	1.13%	(8,678,000)	(172,000)	0	(23,882)	(2,121,974)
Surplus Adjustment - TRF from Gas Tax Reserves		(2,996,997)	(2,996,997)	0	0.00%	(2,920,632)	(2,914,661)	(5,489,045)	(2,793,217)	(6,059,822)
Surplus Adjustment - TRF from R	61,082	(17,860,157)	(26,692,961)	8,832,804	-33.09%	(21,463,550)	(23,475,634)	(14,828,250)	(9,048,239)	(3,473,628)

**COUNTY OF RENFREW  
2026 BUDGET  
Public Works**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b>CONSTRUCTION - LABOUR CLEARANCE</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries	87,618	730,889	666,284	64,605	9.70%	813,006	743,663	568,164	480,976	441,292
Benefits	26,464	197,122	170,282	26,840	15.76%	168,649	151,660	91,533	67,917	79,635
Charge to Capital Construction at	(64,082)	(928,011)	(836,566)	(91,445)	10.93%	(981,655)	(895,323)	(659,697)	(548,893)	(520,927)
<b>TRAILS</b>	<b>0</b>	<b>308,675</b>	<b>286,667</b>	<b>22,008</b>	<b>7.68%</b>	<b>292,971</b>	<b>270,207</b>	<b>343,877</b>	<b>290,656</b>	<b>280,704</b>
Salary/Benefit		123,675	117,767	5,908	5.02%	120,383	60,072	16,723	17,199	10,479
Salary Allocation		0	0	0				50,134	49,192	48,000
Office Expenses		0	0	0		12,632	1,510	34	1,005	0
Recoveries - Other		(30,000)	(30,000)	0	0.00%	(64,944)	(49,361)	0	0	(5,980)
Recoveries - Donations		0	0	0		(419)	(3,179)	(40,000)	(40,000)	
Recoveries - Donations In Kind		0	(3,500,000)	3,500,000	-100.00%			0	0	(611,101)
Recoveries - Federal		0	(1,014,000)	1,014,000	-100.00%	(805,727)		0	(405,000)	
Recoveries - Provincial		0	0	0			(255,699)	(56,600)	(9,632)	
Recoveries - Municipal		(20,000)	0	(20,000)		(8,741)		0	0	
Surplus Adjustment - Capital		1,639,200	3,930,000	(2,290,800)	-58.29%	2,109	595,468	25,731	14,233	659,617
Surplus Adjustment - Trf From Reserves		(1,639,200)	(1,916,000)	276,800	-14.45%	(1,434,974)	(1,358,020)	(506,567)	(738,958)	(48,516)
Surplus Adjustment - Trf To Reserves			0	0				0	40,000	
K&P Rail Line Mtce		25,000	25,000	0	0.00%	34,060	27,028	107,674	27,002	27,534
K&P Rail Line Revenue			0	0				0	(11,366)	
CN Rail Line Mtce		40,000	0	40,000				0	0	
Algonquin Trail Mtce		200,000	203,900	(3,900)	-1.91%					
Algonquin Trail Development			2,500,000	(2,500,000)	-100.00%	2,438,592	1,304,170	775,035	1,387,357	239,000
Algonquin Trail Other Recoveries		(30,000)	(30,000)	0	0.00%		(51,782)	(28,288)	(40,376)	(38,329)
<b>TOTAL EXPENDITURES</b>	<b>7,000</b>	<b>11,733,544</b>	<b>11,461,809</b>	<b>271,735</b>	<b>2.37%</b>	<b>10,619,096</b>	<b>11,257,052</b>	<b>10,088,001</b>	<b>8,858,467</b>	<b>15,985,953</b>
<b>ROADS REVENUES</b>										
Municipal Contribution - Operating	7,000	11,633,544	11,361,809	271,735	2.39%	10,489,411	11,138,550	9,965,132	8,710,105	8,719,639
Municipal Contribution - Capital		0	0	0						7,175,450
Aggregated Resources		100,000	100,000	0	0.00%	129,685	118,502	122,868	148,362	90,864
<b>TOTAL REVENUES</b>	<b>7,000</b>	<b>11,733,544</b>	<b>11,461,809</b>	<b>271,735</b>	<b>2.37%</b>	<b>10,619,096</b>	<b>11,257,052</b>	<b>10,088,001</b>	<b>8,858,467</b>	<b>15,985,953</b>

**COUNTY OF RENFREW  
2026 BUDGET  
Public Works**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
Municipal Surplus / (Deficit)	0	0	0	0		0	0	0	0	0
Surplus Adjustment - To Reserves	0	0	0	0		0	0	0	0	250,000
Surplus Adjustment - From Reser	61,082	(26,300,198)	(34,572,958)	8,272,760	-23.93%	(29,570,817)	(28,825,440)	(21,765,411)	(13,214,313)	(10,657,191)
Surplus Adjustment - Debt Proceed	0	(5,782,025)	(5,500,000)	(282,025)	5.13%	(8,678,000)	(172,000)	0	(23,882)	(2,121,974)
Surplus Adjustment - Capital	(61,082)	34,438,404	44,325,715	(9,887,311)	-22.31%	39,214,490	31,056,697	24,023,960	14,235,875	21,992,213
Surplus Adjustment - Depreciation	0	(11,400,000)	(11,000,000)	(400,000)	3.64%	(11,103,510)	(10,713,911)	(9,786,456)	(9,688,279)	(9,507,822)
Accounting Surplus / (Deficit)	0	(9,043,819)	(6,747,243)	(2,296,576)	0.00%	(10,137,837)	(8,654,654)	(7,527,908)	(8,690,599)	(44,774)

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>CLIENT PROGRAMS &amp; SERVICES</b>	<b>0</b>	<b>1,239,404</b>	<b>1,187,176</b>	<b>52,228</b>	<b>4.4%</b>	<b>969,574</b>	<b>904,863</b>	<b>900,321</b>	<b>801,322</b>	<b>895,447</b>
Salaries		982,164	954,994	27,170	2.8%	777,558	667,393	704,450	585,505	711,227
Employee Benefits		273,056	260,124	12,932	5.0%	138,847	157,272	137,307	153,184	139,528
Salary Allocations		(41,472)	(39,000)	(2,472)	6.3%	47,403	35,209	30,860	25,873	34,447
Computers - Operation/Maint		1,932	3,620	(1,688)	-46.6%	1,467	16,992	6,790	1,234	883
Depreciation		1,512	1,500	12	0.8%	1,522	2,226	2,292	1,793	776
Equipment - Replacements		1,500	1,500	0	0.0%	116	596	1,511	1,138	703
Equipment Operation/Maint.		700	700	0	0.0%	334	6	0	113	390
Hobby Crafts		0	0	0		0	93	357	26	355
Office Supplies		0	0	0		40		81	181	(355)
Purchased Services		0	0	0		1,560	18,720	5,147	23,074	4,685
Recoveries - Prov Resident Health		0	(15,962)	15,962	-100.0%	(15,879)				
Recoveries - Other		0	0	0		(7,124)	(18,676)	(706)	(3,738)	(4,790)
Recreation & Entertainment		12,024	11,700	324	2.8%	15,886	16,452	9,106	6,041	6,841
Special Events		9,500	9,500	0	0.0%	9,365	10,806	5,417	8,487	1,533
Staff Education		0	0	0			0	0	204	0
Surplus Adjustment - Depreciation		(1,512)	(1,500)	(12)	0.8%	(1,522)	(2,226)	(2,292)	(1,793)	(776)

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>NURSING SERVICES</b>	<b>34,003</b>	<b>15,177,518</b>	<b>14,855,919</b>	<b>321,599</b>	<b>2.2%</b>	<b>12,651,779</b>	<b>12,118,811</b>	<b>9,948,567</b>	<b>9,377,160</b>	<b>8,992,391</b>
Salaries - Direct Care		11,336,152	10,509,608	826,544	7.9%	6,517,926	5,636,868	6,471,272	6,438,926	6,781,917
Employee Benefits - Direct Care		2,714,157	2,461,414	252,743	10.3%	1,047,661	1,556,253	1,448,683	1,767,094	1,278,880
Salaries - Nursing Administration	25,760	586,737	695,277	(108,540)	-15.6%	528,589	474,825	511,233	508,429	468,834
Employee Benefits - Nursing Administ	8,243	159,462	199,956	(40,494)	-20.3%	106,646	130,993	148,217	152,530	117,852
Computers - Operation/Maint		53,400	50,600	2,800	5.5%	29,796	3,262	25,984	19,907	22,159
COVID		0	0	0			426,052	462,363	158,278	146,581
Depreciation		46,464	50,000	(3,536)	-7.1%	53,837	49,709	42,189	40,569	44,763
Equipment Operation/Maint.		3,400	3,400	0	0.0%	1,630	3,767	1,919	2,538	1,091
Equipment Replacement		2,000	10,000	(8,000)	-80.0%	888	5,261	67	1,632	2,220
Fall Prevention		0	0	0			2,118	19,746		0
Fall Prevention - Provincial Subsidy		0	0	0			(2,118)	(19,746)		
High Intensity Needs - Claims Based		445,000	120,000	325,000	270.8%	192,023	152,804	120,416	54,972	54,327
High Intensity Needs -Non Claims Based		47,304	42,160	5,144	12.2%	25,238	22,877	16,749	22,743	39,491
High Intensity Needs - Prov Subsidy 95%		(422,750)	(114,000)	(308,750)	270.8%	(182,422)	(145,164)	(114,395)	(52,224)	(51,611)
Incontinent Products (@\$1.20)		125,000	121,000	4,000	3.3%	125,494	126,260	118,807	104,704	100,151
Consolidated IPAC		27,263	0	27,263			22,549	4,765	24,667	
IPAC Sal/Expenses		0	133,129	(133,129)	-100.0%	65,683	110,877	46,226	115,314	
IPAC Training		0	61,152	(61,152)	-100.0%	81,444				
Clinical Decision Support		0	0	0					4,551	
Fall Prevention		0	0	0					11,923	8,823
Fall Prevention - Subsidy		0	0	0					(11,923)	(8,823)
Lab Fees		14,000	8,200	5,800	70.7%	13,831	8,973	8,020	8,120	6,825
Lab Fees - Prov Subsidy		(14,000)	(8,200)	(5,800)	70.7%	(13,831)	(8,973)	(8,020)	(8,120)	(6,825)
Intergrated technology soultions		74,244	74,232	12	0.0%	28,337				
Medical Director (@\$.30)		19,720	19,720	0	0.0%	19,710	19,710	19,710	19,710	19,764
Medical Nursing Supplies		100,000	100,000	0	0.0%	43,614	98,839	29,954	66,751	80,909
Memberships		0	0	0			275		0	0
Misc		10,000	5,000	5,000	100.0%	15,784	11,459	97	148	1,339
Phys On Call - Expenses		19,536	19,200	336	1.8%	19,945	19,199	18,920	18,638	18,000
Phys On Call - Prov Subsidy		(19,536)	(19,200)	(336)	1.8%	(19,945)	(19,199)	(18,920)	(18,638)	(18,000)
Purchased Services		46,100	201,900	(155,800)	-77.2%	3,985,812	3,420,507	612,917	2,008	0
Purchased Services - Nurse Practitioner		0	0	0					18,781	0
RAI / MDS Expenses		0	106,503	(106,503)	-100.0%	101,117	67,371	40,721	94,321	95,280
RAI/MDS - Prov Subsidy		0	0	0					(93,948)	(94,205)
Nurse Practitioner Salary & Benefits		0	178,211	(178,211)	-100.0%	182,701	150,076	32,004		
Nurse Practitioner Overhead		8,513	8,513	0	0.0%					
Resident Health & Wellbeing		0	0	0			27,387			
Recovery - PROV - Nurse Practioner		(158,184)	(131,856)	(26,328)	20.0%	(130,016)	(126,362)			
Recoveries		0	0	0		(135,875)	(77,935)	(49,140)	(54,672)	(72,588)
Surplus Adjustment - Depreciation		(46,464)	(50,000)	3,536	-7.1%	(53,837)	(49,709)	(42,189)	(40,569)	(44,763)

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>FOOD SERVICES</b>	<b>0</b>	<b>2,960,328</b>	<b>2,825,582</b>	<b>134,746</b>	<b>4.8%</b>	<b>2,533,833</b>	<b>2,457,407</b>	<b>2,418,454</b>	<b>2,361,596</b>	<b>2,186,103</b>
Salaries		1,576,248	1,479,060	97,188	6.6%	1,463,544	1,365,842	1,347,407	1,250,231	1,291,225
Employee Benefits		402,880	389,033	13,847	3.6%	268,064	337,482	308,581	383,879	265,578
Salary Allocations			0	0		(65,487)	(68,154)	(63,520)	(61,776)	(65,963)
Depreciation		16,380	16,700	(320)	-1.9%	16,475	16,611	15,583	15,181	12,889
COVID			0	0			936	48,587	75,285	15,546
Dietary Supplies		67,580	72,280	(4,700)	-6.5%	63,428	58,340	55,958	45,932	59,720
Equipment - Operation/Maint.		7,480	7,480	0	0.0%	4,726	3,093	11,910	6,841	6,500
Computers - Operation/Maint		2,532	2,280	252	11.1%	3,683	2,099	2,038	1,968	1,954
Equipment - Replacements		7,500	5,700	1,800	31.6%	3,263	359	3,632	4,357	0
Other Expenses		2,000	1,950	50	2.6%	1,571	949	2,009	1,116	2,255
Professional Development		0	0	0						809
Purchased Services		600	600	0	0.0%	535	463	3,142	520	453
Surplus Adjustment - Depreciation		(16,380)	(16,700)	320	-1.9%	(16,475)	(16,611)	(15,583)	(15,181)	(12,889)
Raw Food Costs		914,908	880,599	34,309	3.9%	859,491	801,777	732,246	691,602	634,849
Raw Food Recoveries		(31,900)	(21,900)	(10,000)	45.7%	(24,231)	(9,264)	(7,994)	(3,848)	(5,752)
Recoveries - Charge to ML - Supervisor		0	0	0					(38,254)	(21,444)
Recoveries		0	0	0		(50,770)	(41,952)	(36,135)		(10,061)
Replacement - Dishes / Cutlery		12,000	11,000	1,000	9.1%	8,336	5,563	8,948	5,711	4,654
Vending - Net		(1,500)	(2,500)	1,000	-40.0%	(2,321)	(126)	1,646	(1,968)	5,780
<b>HOUSEKEEPING SERVICES</b>	<b>0</b>	<b>1,077,420</b>	<b>1,044,808</b>	<b>32,612</b>	<b>3.1%</b>	<b>967,498</b>	<b>959,788</b>	<b>960,530</b>	<b>1,039,836</b>	<b>1,021,685</b>
Salaries		794,988	801,654	(6,666)	-0.8%	777,807	734,894	728,414	746,753	798,120
Employee Benefits		209,941	174,761	35,180	20.1%	119,205	164,288	164,973	223,938	157,039
Salary Allocations		(10,309)	(10,107)	(202)	2.0%					0
Depreciation		360	400	(40)	-10.0%	359	1,055	2,217	2,217	2,223
COVID		0	0	0				4,650	1,322	4,216
Equipment - Operation/Maint.		2,500	2,500	0	0.0%	2,796	589	2,612	1,032	4,851
Equipment - Replacements		2,300	2,300	0	0.0%	2,267	2,242	149	2,339	470
Housekeeping Supplies		78,000	73,700	4,300	5.8%	75,043	68,897	75,188	67,551	66,585
Surplus Adjustment - Depreciation		(360)	(400)	40	-10.0%	(359)	(1,055)	(2,217)	(2,217)	(2,223)
Recoveries				0		(9,620)	(11,122)	(15,456)	(3,099)	(9,596)

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>LAUNDRY AND LINEN SERVICES</b>	<b>0</b>	<b>480,574</b>	<b>512,222</b>	<b>(31,648)</b>	<b>-6.2%</b>	<b>460,527</b>	<b>435,113</b>	<b>439,153</b>	<b>435,161</b>	<b>435,148</b>
Salaries		339,263	351,642	(12,379)	-3.5%	344,215	307,700	304,310	290,778	319,557
Employee Benefits		85,687	107,677	(21,990)	-20.4%	65,206	80,072	79,765	95,844	73,059
Salary Allocations		(4,036)	(3,957)	(79)	2.0%					0
Bedding Etc Replacements		20,860	20,860	0	0.0%	17,905	17,395	17,048	15,292	15,257
Depreciation		14,712	7,500	7,212	96.2%	7,906	7,079	7,429	7,429	7,450
COVID			0	0				0	0	1,734
Equipment Operation/Maint.		10,800	10,800	0	0.0%	9,622	6,899	16,843	12,721	5,530
Laundry Supplies		28,000	25,200	2,800	11.1%	27,312	26,636	24,659	23,940	23,585
Recoveries		0	0	0		(3,733)	(3,589)	(3,471)	(3,414)	(3,574)
Surplus Adjustment - Depreciation		(14,712)	(7,500)	(7,212)	96.2%	(7,906)	(7,079)	(7,429)	(7,429)	(7,450)
<b>BUILDINGS AND PROPERTY MAINTENANCE</b>	<b>101,023</b>	<b>1,667,062</b>	<b>1,597,100</b>	<b>69,962</b>	<b>4.4%</b>	<b>1,394,438</b>	<b>1,155,928.00</b>	<b>1,191,484.20</b>	<b>1,164,613.00</b>	<b>1,217,526.00</b>
Salaries	75,552	393,186	364,239	28,947	7.9%	332,194	323,840	307,180	322,927	327,820
Employee Benefits	25,471	94,046	99,173	(5,127)	-5.2%	64,561	84,558	80,695	106,050	82,538
Salary Allocations		(4,296)	(4,212)					0		0
Depreciation		793,536	636,000	157,536	24.8%	649,316	603,281	542,195	552,934	512,764
COVID			0	0				26,688	8,825	46,950
Equipment - Operation/Maint.			0	0		(200)	(1,200)	6,175	0	(500)
Computers - Operation/Maint			0	0		1,591	1,653	1,886	1,796	0
Equipment - Replacements		67,100	67,100	0	0.0%	27,038	20,217	27,521	19,764	63,122
Minor Capital		204,994	205,260	(266)	-0.1%	198,439	63,151	33,010	17,479	
Furniture - Replacements		29,400	23,700	5,700	24.1%	21,047	41	1,905	2,936	3,575
Hydro		224,000	215,325	8,675	4.0%	224,640	202,008	201,873	193,716	209,076
Natural Gas		105,000	111,000	(6,000)	-5.4%	99,376	97,349	111,346	82,384	93,755
Insurance		104,817	89,800	15,017	16.7%	87,183	79,293	69,659	61,424	54,774
Purchased Services		304,975	281,875	23,100	8.2%	290,275	224,969	240,114	225,351	215,435
Special Project - Phone / Cable System		27,180	27,180	0	0.0%	33,264	30,797	28,803	29,286	27,269
Recoveries - Residents (cable/phone)		(60,450)	(60,450)	0	0.0%	(67,812)	(71,844)	(74,867)	(75,584)	(63,066)
Recoveries Internal		(24,700)	(24,700)	0	0.0%	(31,073)	(30,575)	(31,519)	(24,855)	(27,544)
Repairs & Maint -Bldgs & Grounds		67,760	67,760	0	0.0%	66,701	49,375	45,782	58,452	56,367
Travel		350	350	0	0.0%		291	227	291	
Surplus Adjustment - Depreciation		(793,536)	(636,000)	(157,536)	24.8%	(649,316)	(603,281)	(542,195)	(552,934)	(512,764)
Water / Wastewater		133,700	133,700	0	0	47,213	82,005	115,008	134,371	127,955

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>ADULT DAY PROGRAM</b>	<b>0</b>	<b>(5,784)</b>	<b>0</b>	<b>(5,784)</b>		<b>(5,791)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries - Direct Care		284,730	272,195	12,535	0.0%	143,952				
Employee Benefits - Direct Care		72,342	75,389	(3,047)		28,609				
Salaries - Administration		55,237	51,667	3,570		62,007				
Employee Benefits - Administration		18,492	6,970	11,522						
internal charges		114,202		114,202						
Central Agency Chgs- ADMIN (AA-FIN-AP,AS-PAYROL)		0	14,413	(14,413)		13,728				
Computer / Internet		2,800	2,800	0						
Client Services Supplies		12,250	10,000	2,250		15,159				
Meals		62,214	64,520	(2,306)		33,541				
Office Expense		5,023	5,010	13	4.6%	3,111				
Audit		2,750	3,414	(664)	-4.0%	5,292				
Purchased Services (Cable, Outings)		2,395	7,495	(5,100)	6.9%					
Staff Training		1,500	1,250	250	-3.6%	125				
Volunteer Training		250	251	(1)	0.3%					
Transportation		46,999	91,388	(44,389)	-19.4%	100,823				
Travel		800	801	(1)	-68.0%					
Building Occupancy - Direct Care		0	59,973	(59,973)	20.0%	41,073				
Building Occupancy - Administration		0	6,447	(6,447)	-0.4%					
Provincial Revenue - Operating		(528,984)	(520,981)	(8,003)	-48.6%	(385,398)				
Client Revenue		(153,000)	(153,002)	2	-0.1%	(62,025)				
Provincial Revenue - Deferred		(5,784)	(5,790)	6	-100.0%	(5,787)				
Depreciation		5,784	5,790	(6)	-100.0%	5,791				
Surplus Adjustment - Depreciation		(5,784)		(5,784)		(5,791)				
<b>GENERAL AND ADMINISTRATIVE</b>	<b>(50,511)</b>	<b>1,650,727</b>	<b>1,253,754</b>	<b>396,973</b>	<b>31.7%</b>	<b>1,274,857</b>	<b>1,355,154</b>	<b>1,382,836</b>	<b>1,472,508</b>	<b>1,118,252</b>
Salaries		428,237	377,634	50,603	13.4%	481,028	517,048	620,676	736,976	566,548
Employee Benefits		135,470	115,386	20,084	17.4%	117,854	153,233	164,734	227,947	152,147
Salary Allocation		(29,389)	(29,388)	(1)	0.0%	(28,044)	(29,195)	(27,912)	(27,544)	(26,067)
Accreditation Fees		6,000	6,000	0	0.0%	4,878	6,988	5,840	5,704	5,537
Admin Charges		138,690	142,593	(3,903)	-2.7%	128,081	123,305	128,528	123,300	117,969
Advertising/Awards Dinner		15,000	15,000	0	0.0%	10,141	6,597	32,558	33,629	18,852
Audit		18,000	14,000	4,000	28.6%	27,826	7,632	8,229	9,163	9,595
Computer / Internet		234,813	70,960	163,853	230.9%	80,402	81,427	64,905	59,220	56,275
Conventions		1,000	1,000	0	0.0%	1,421	1,321	2,270	1,450	1,867
COVID		0	0	0			1,771	38,556	35,578	15,447
Depreciation		10,428	12,500	(2,072)	-16.6%	11,859	11,849	15,832	13,780	16,353
Equipment - Operation/Maint.		13,700	13,690	10	0.1%	12,773	15,141	12,739	10,073	13,765
Equipment - Replacements		0	0	0			0	0	246	0
Gain / Loss from Disposal of Assets		0	0	0		83,631	88,378	4,528		0
Health & Safety Program		1,000	1,000	0	0.0%		0	147	702	717

COUNTY OF RENFREW

2026 BUDGET

Bonnechere Manor

	<u>2026 Budget</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	<u>Enhancement</u>	<u>Baseline</u>								
HR Charges		267,288	287,018	(19,730)	-6.9%	111,773	107,451	101,767	110,503	109,942
Insurance		71,604	57,700	13,904	24.1%	55,769	86,475	62,989	56,364	50,461
IT Charges		79,988	76,961	3,027	3.9%	74,195	70,131	68,440	68,845	67,550
Legal & Labour Contract Costs		50,000	20,000	30,000	150.0%	46,238	64,117	19,029	46,376	7,364
Memberships		19,050	19,600	(550)	-2.8%	17,439	18,393	1,933	14,961	14,256
Postage / Courier		3,120	3,920	(800)	-20.4%	3,731	3,107	3,852	5,108	4,734
Office Supplies		20,000	20,000	0	0.0%	15,977	21,675	18,089	16,944	17,930
Purchased Services		4,300	4,236	64	1.5%	9,195	44,486			
Purchased Services - Internal (net)		177,627	46,340	131,287	283.3%	44,140		52,758	566	1,823
Recoveries - Internal - ML	(50,511)	(52,113)	(49,792)	(2,321)	4.7%	(42,973)	(107,033)	(50,432)	(112,949)	(137,037)
Recoveries - Other		(40,000)	(40,000)	0	0.0%	(53,205)				
Staff Training		33,712	33,556	156	0.5%	28,272	34,322	15,053	12,638	3,889
Surplus Adjustment - Depreciation		(10,428)	(12,500)	2,072	-16.6%	(11,859)	(11,849)	(15,832)	(13,780)	(16,353)
Telephone		14,720	14,720	0	0.0%	15,624	14,008	15,468	14,163	14,414
Travel		12,760	11,620	1,140	9.8%	11,366	9,701	2,257	7,410	13,766
Uniform Allowance		26,150	20,000	6,150	30.8%	17,325	14,675	15,835	15,135	16,508
<b>CAPITAL &amp; OTHER</b>	<b>0</b>	<b>844,855</b>	<b>743,000</b>	<b>101,855</b>	<b>13.7%</b>	<b>700,193</b>	<b>699,963</b>	<b>1,665,030</b>	<b>719,288</b>	<b>623,419</b>
Loan Repayment - to General Fund		0	0			0	0	0	0	0
Surplus Adjustment - To Reserves	0	0	0	0		0	0	49,024	49,024	169,062
Surplus Adjustment - Capital	0	844,855	743,000	101,855	13.7%	700,193	699,963	1,616,006	670,264	454,357
<b>TOTAL EXPENDITURE</b>	<b>84,515</b>	<b>25,092,104</b>	<b>24,019,561</b>	<b>1,072,543</b>	<b>4.5%</b>	<b>20,946,907</b>	<b>20,087,027</b>	<b>18,906,376</b>	<b>17,371,484</b>	<b>16,489,971</b>

**COUNTY OF RENFREW  
2026 BUDGET**

**Bonnechere Manor**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>MUNICIPAL SUBSIDY</b>	<b>84,515</b>	<b>1,483,704</b>	<b>0</b>	<b>1,483,704</b>		<b>2,324,694</b>	<b>2,256,983</b>	<b>2,201,935</b>	<b>2,148,229</b>	<b>2,095,833</b>
City of Pembroke - 30.7%	25,946	455,497	0	455,497		713,681	711,852	726,639	658,002	641,953
County of Renfrew - 69.3%	58,569	1,028,207	0	1,028,207		1,611,013	1,545,131	1,475,296	1,490,227	1,453,880
<b>RESIDENTS REVENUE</b>	<b>0</b>	<b>4,651,650</b>	<b>4,624,152</b>	<b>27,498</b>	<b>0.6%</b>	<b>4,657,700</b>	<b>4,435,171</b>	<b>4,096,996</b>	<b>4,072,713</b>	<b>4,058,049</b>
Basic Accommodation		4,102,476	3,948,616	153,860	3.9%	3,971,896	3,807,542	3,539,996	3,551,317	3,546,232
Bad Debts Expense		0	0	0		(6,372)	(17,935)	(12,720)	(3,232)	1
Preferred Accommodation		549,174	675,536	(126,362)	-18.7%	534,532	518,083	458,106	448,364	509,200
Preferred Accommodation HIN Claims		0	0	0		157,645	127,481	111,614		54,972
Preferred Accommodation - Prov COVID Reimburse		0	0	0					21,292	
Respite Care		0	0	0					0	2,616
<b>OTHER REVENUE</b>	<b>0</b>	<b>350,000</b>	<b>400,000</b>	<b>(50,000)</b>	<b>-12.5%</b>	<b>662,717</b>	<b>597,850</b>	<b>303,115</b>	<b>175,353</b>	<b>152,246</b>
Donations		0	0	0				10,590	7,595	0
Interest Income		250,000	300,000	(50,000)	-16.7%	549,505	496,384	182,451	49,944	38,544
Solar Panel FIT Revenue		100,000	100,000	0	0.0%	113,212	101,466	110,074	117,814	113,702
Transfer from Other Funds			0	0						0
Other			0	0						0
<b>PROVINCIAL SUBSIDY</b>	<b>0</b>	<b>16,318,894</b>	<b>15,904,242</b>	<b>414,652</b>	<b>2.6%</b>	<b>15,383,848</b>	<b>15,560,877</b>	<b>12,079,423</b>	<b>10,731,399</b>	<b>10,834,209</b>
Operating Subsidy		10,591,313	10,131,329	459,984	4.5%	9,849,500	10,887,257	9,322,393	9,417,447	9,101,409
Prov - One Time		0	0	0		567,460	1,069,314	1,220,713	1,367,750	1,732,800
Federal ICIP		0	0	0			189,553	769,788	13,356	
Comprehensive minor capital		204,994	205,260	(266)	-0.1%	225,981	35,909			
Intergrated Technology Soutlions		74,244	74,232	12	0.0%				0	0
Recovery - Basic Rev Advance		0	0	0				(62,411)	(67,154)	
Recovery - IPAC		189,036	187,356	1,680	0.9%	147,127	128,270	69,480		
Allied Health Professional Supplement		384,235	355,486	28,749	8.1%	343,093	342,810	151,013	0	0
Professional Growth Fund		23,712	23,556	156	0.7%	28,272	34,322	14,408	0	0
PSW Premium		702,505	912,744	(210,239)	-23.0%	597,173	541,650	427,942		
Nursing Staff Supplement		4,148,855	4,014,279	134,576	3.4%	3,625,242	2,331,792	166,097	0	0
<b>SURPLUS ADJUSTMENT</b>	<b>0</b>	<b>2,287,856</b>	<b>3,091,167</b>	<b>(803,311)</b>	<b>-26.0%</b>	<b>61,936</b>	<b>444,551</b>	<b>641,133</b>	<b>386,607</b>	<b>454,357</b>
Surplus Adj - Trf From Reserves Capital		844,855	743,000	101,855	13.7%	61,936	444,551	641,133	386,607	454,357
Surplus Adj - Trf From Reserves Operating		1,443,001	2,348,167							
<b>GRAND TOTAL REVENUES</b>	<b>84,515</b>	<b>25,092,104</b>	<b>24,019,561</b>	<b>1,072,543</b>	<b>4.5%</b>	<b>23,090,895</b>	<b>23,295,432</b>	<b>19,322,603</b>	<b>17,514,301</b>	<b>17,594,694</b>
<b>Municipal Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>2,143,988</b>	<b>3,208,405</b>	<b>416,227</b>	<b>142,817</b>	<b>1,104,723</b>

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>CLIENT PROGRAMS &amp; SERVICES</b>	<b>0</b>	<b>1,214,527</b>	<b>1,234,424</b>	<b>(19,897)</b>	<b>-1.6%</b>	<b>780,223.54</b>	<b>842,794</b>	<b>880,751</b>	<b>801,355</b>	<b>831,338</b>
Salaries		848,665	887,620	(38,955)	-4.4%	506,983.48	579,861	551,377	543,767	602,109
Employee Benefits		220,707	220,413	294	0.1%	119,242.48	138,070	121,956	120,516	110,253
Salary Allocations			0	0		86,219.98	62,443	76,144	75,320	70,764
Computers Operation/Maint.		2,215	1,645	570	34.7%	1,579.97	1,255	1,155	366	7,212
COVID			0	0				68,463	4,100	1,271
Depreciation		1,080	2,800	(1,720)	-61.4%	2,892.57	3,782	3,782	3,782	3,792
Equipment - Replacements		3,075	3,075	0	0.0%	2,536.54	1,475	1,824	621	1,477
Equipment Operation/Maint.		3,000	3,000	0	0.0%	861.81	605	1,759	1,359	324
Hobby Crafts		0	0	0		5,389.36	4,953	3,247	4,335	3,541
Purchased Service - Physio		116,240	112,770	3,470	3.1%	61,526.35	52,771	44,171	39,517	32,103
Recoveries		0	0	0			(5,875)			(6,065)
Recreation & Entertainment		15,625	15,625	0	0.0%	6,600.82	3,279	8,044	9,762	7,875
Prov Rev - Resident Health and Wellbeing			(14,724)	14,724	-100.0%	(14,649.00)				
Special Events		5,000	5,000	0	0.0%	3,931.75	3,957	2,610	1,692	474
Surplus Adjustment - Depreciation		(1,080)	(2,800)	1,720	-61.4%	(2,892.57)	(3,782)	(3,782)	(3,782)	(3,792)

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>NURSING SERVICES</b>	<b>300,060</b>	<b>13,310,000</b>	<b>13,534,999</b>	<b>(224,999)</b>	<b>-1.7%</b>	<b>11,738,909.09</b>	<b>11,113,431</b>	<b>9,964,798</b>	<b>9,085,356</b>	<b>8,993,597</b>
Salaries - Direct Care	115,233	10,097,884	9,931,643	166,241	1.7%	9,003,029.28	8,142,855	7,372,397	6,735,781	6,916,904
Employee Benefits - Direct Care	23,047	2,207,656	1,991,896	215,760	10.8%	1,645,394.64	1,795,083	1,325,488	1,329,798	1,161,173
Salary Allocations		0	0	0			0	(17,765)	(17,765)	(14,368)
Salaries - Administration	124,446	502,800	606,807	(104,007)	-17.1%	492,869.45	453,313	580,662	410,027	426,180
Employee Benefits - Administration	37,334	136,454	171,447	(34,993)	-20.4%	129,861.29	135,396	148,658	122,725	114,457
Computers-Operation/Maint.		55,000	51,700	3,300	6.4%	32,913.00	9,097	36,048	25,491	26,593
COVID		0	0	0			18,178	133,937	125,969	196,268
Depreciation		62,016	60,000	2,016	3.4%	62,990.81	57,227	42,621	40,395	40,804
Equipment - Replacements		0	13,000	(13,000)	-100.0%					0
Equipment-Operation/Maint.		5,500	5,000	500	10.0%	2,542.82	31	415	5,562	3,076
High Intensity Needs Claims Based		30,000	30,000	0	0.0%	152,648.74	62,909	47,937	27,040	56,235
High Intensity Needs -Non Claims Based (0.72)		43,625	38,884	4,741	12.2%	30,272.94	14,276	29,653	29,598	22,030
High Intensity Needs - Prov Subsidy (95%)		(28,500)	(28,500)	0	0.0%	(145,016.30)	(59,764)	(45,540)	(25,688)	(53,423)
Incontinent Products		148,000	135,000	13,000	9.6%	156,249.64	131,886	113,261	101,695	93,096
IPAC		0	0	0		139,553.82	115,708	41,312	92,028	
Misc		1,500	1,500	0	0.0%					
Fall Prevention Equip			0	0			16,596	12,158	20,106	16,517
Fall Prevention Prov Subsidy			0	0			(16,596)	(12,158)	(20,106)	(16,517)
Lab Fees		8,700	6,700	2,000	29.9%	8,910.00	7,110	6,520	6,215	5,835
Lab Fees - Prov Subsidy		(8,700)	(6,700)	(2,000)	29.9%	(8,910.00)	(7,110)	(6,520)	(6,215)	(5,835)
Medical Director (@\$.30)		18,227	18,227	0	0.0%	18,177.00	18,177	18,177	17,825	17,334
Medical Nursing Supplies		123,000	108,000	15,000	13.9%	118,163.93	119,156	100,266	119,445	99,341
Medication Safety Technology		0	0	0			19,418	8,892	14,253	
Integrated technology solutions		68,472	68,460	12	0.0%					
Nurse Practitioner Salary			188,415	(188,415)	-100.0%	190,536.16	180,916	181,188	155,388	72,321
Nurse Practitioner Overhead		8,513	8,513	0	0.0%					
Nurse Practitioner - Prov Subsidy		(122,844)	(122,844)	0	0.0%	(122,844.00)	(120,857)	(117,181)	(117,827)	(72,321)
IPAC other		14,713	56,388	(41,675)	-73.9%					
IPAC personnel Salary & Benefit		0	129,242	(129,242)	-100.0%			2,080		
Recoveries - BM		0	0	0				(32,004)	(18,781)	0
Phys On Call - Expense		19,272	16,600	2,672	16.1%	18,395.79	17,705	17,447	17,188	17,689
Phys On Call - Prov Subsidy		(19,272)	(16,600)	(2,672)	16.1%	(18,395.79)	(17,706)	(17,447)	(17,188)	(16,199)
Resident Health & Wellbeing		0	0	0			25,260			
RAI-MDS - Expenses		0	132,221	(132,221)	-100.0%	93,250.00	120,931	85,036	87,617	87,616
RAI-MDS - Prov Subsidy		0	0	0					(86,640)	(86,878)
Recovery		0	0	0		(198,693.32)	(68,537)	(48,122)	(27,358)	(73,527)
Subscriptions and Memberships		0	0	0					(20,827)	0
Surplus Adjustment - Depreciation		(62,016)	(60,000)	(2,016)	3.4%	(62,990.81)	(57,227)	(42,621)	(40,395)	(40,804)

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>FOOD SERVICES</b>	<b>0</b>	<b>2,689,410</b>	<b>2,643,774</b>	<b>45,636</b>	<b>1.7%</b>	<b>2,305,267.42</b>	<b>2,203,782</b>	<b>2,171,249</b>	<b>2,067,046</b>	<b>2,071,989</b>
Salaries	1,499,060	1,499,060	1,458,085	40,975	2.8%	1,256,306.08	1,230,784	1,249,267	1,177,353	1,216,601
Employee Benefits	322,888	322,888	341,178	(18,290)	-5.4%	253,609.80	257,195	246,326	247,106	231,044
Salary Allocations	0	0	0	0		(71,570.98)	(62,443)	(58,379)	(57,555)	(44,895)
Dietary Supplies	23,000	23,000	23,000	0	0.0%	22,284.90	19,204	11,624	20,357	18,101
Computer - Operation/Maintenance	2,532	2,532	0	2,532		5,416.66			634	(145)
COVID	0	0	0	0			840	37,582	21,729	417
Depreciation	15,996	15,996	17,000	(1,004)	-5.9%	16,555.50	17,096	16,674	13,254	12,065
Equipment - Operation/Replacement	12,000	12,000	12,000	0	0.0%	11,456.14	11,225	8,405	10,182	9,257
Food Wrap & Disposable Items	12,200	12,200	12,200	0	0.0%	10,968.87	10,961	12,460	7,583	7,773
Meals on Wheels	0	0	0	0					-	2,765
Memberships & Subscriptions	0	0	0	0					-	0
Purchased Service - Supervisor from BM	0	0	0	0		40,346.64	19,909	18,234	27,159	21,445
Raw Food Costs	820,830	820,830	798,411	22,419	2.8%	793,751.22	724,402	645,847	613,816	622,604
Raw Food Recoveries	(6,500)	(6,500)	(6,500)	0	0.0%	(8,821.65)	(4,619)	(1,370)	(2,948)	(6,360)
Replacement - Dishes/Cutlery	9,000	9,000	11,000	(2,000)	-18.2%	9,097.93	9,322	9,934	9,165	9,713
Recoveries	0	0	0	0		(5,478.15)	(6,881)	(3,798)	(3,578)	(7,434)
Surplus Adjustment - Depreciation	(15,996)	(15,996)	(17,000)	1,004	-5.9%	(16,555.50)	(17,096)	(16,674)	(13,254)	(12,065)
Café M (net)	(1,600)	(1,600)	(1,600)	0	0.0%	(6,595.95)	1,257		-	(4,596)
Vending Machine Operation (Net)	(4,000)	(4,000)	(4,000)	0	0.0%	(5,504.09)	(7,374)	(4,883)	(3,957)	(4,301)
<b>HOUSEKEEPING SERVICES</b>	<b>0</b>	<b>1,145,270</b>	<b>1,063,990</b>	<b>81,280</b>	<b>7.6%</b>	<b>1,052,077.67</b>	<b>1,036,549</b>	<b>1,061,680</b>	<b>949,725</b>	<b>988,049</b>
Salaries	871,326	871,326	819,039	52,287	6.4%	819,136.91	798,529	801,120	733,391	787,999
Employee Benefits	186,794	186,794	157,801	28,993	18.4%	150,987.66	159,543	150,005	157,419	149,936
Depreciation	3,216	3,216	3,500	(284)	-8.1%	3,405.75	3,587	2,806	3,070	2,489
COVID	0	0	0	0				47,773	7,586	8,179
Equipment - Operation/Maint.	1,750	1,750	1,750	0	0.0%		191	398	1,332	1,990
Equipment - Replacements	5,000	5,000	5,000	0	0.0%	2,227.09	763	323	4,198	4,792
Housekeeping Supplies	80,400	80,400	80,400	0	0.0%	80,030.73	78,032	62,521	45,985	35,916
Other	0	0	0	0					983	0
Recoveries	0	0	0	0		(304.72)	(509)	(460)	(1,169)	(763)
Surplus Adjustment - Depreciation	(3,216)	(3,216)	(3,500)	284	-8.1%	(3,405.75)	(3,587)	(2,806)	(3,070)	(2,489)

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>LAUNDRY AND LINEN SERVICES</b>	<b>0</b>	<b>367,115</b>	<b>341,495</b>	<b>25,620</b>	<b>7.5%</b>	<b>347,796.58</b>	<b>313,563</b>	<b>244,402</b>	<b>297,731</b>	<b>318,553</b>
Salaries		256,362	247,309	9,053	3.7%	260,944.78	233,234	169,454	206,063	239,170
Employee Benefits		57,153	47,686	9,467	19.9%	51,286.08	48,589	29,719	48,105	49,004
Depreciation		8,004	8,000	4	0.0%	8,012.77	7,991	6,600	1,461	109
COVID		0	0	0				5,006	10,427	1,149
Equipment - Operation/Maint.		3,000	2,500	500	20.0%	1,000.73	1,577	1,115	1,228	535
Equipment - Replacements		2,000	2,000	0	0.0%		328	2,395	322	
Laundry Supplies		27,600	21,000	6,600	31.4%	18,953.56	20,338	17,537	19,770	16,513
Recoveries		0	0	0		(2,017.61)	(3,239)	(2,084)	(3,050)	(2,225)
Replacement - Bedding		21,000	21,000	0	0.0%	17,629.04	12,736	21,261	14,866	14,407
Surplus Adjustment - Depreciation		(8,004)	(8,000)	(4)	0.0%	(8,012.77)	(7,991)	(6,600)	(1,461)	(109)
<b>BUILDINGS AND PROPERTY MAINTENANCE</b>	<b>0</b>	<b>1,613,194</b>	<b>1,504,858</b>	<b>108,336</b>	<b>7.2%</b>	<b>1,451,055.56</b>	<b>1,254,136</b>	<b>1,070,192</b>	<b>1,087,964</b>	<b>999,143</b>
Salaries		298,771	281,869	16,902	6.0%	271,174.84	275,533	250,458	247,649	258,837
Employee Benefits		86,907	82,416	4,491	5.4%	61,787.70	56,880	58,918	71,854	66,185
Depreciation		1,058,400	790,000	268,400	34.0%	842,591.79	755,192	743,727	742,116	729,724
COVID		0	0	0			5,739	21,918	63,701	16,517
Computers - Operation/Maint.		1,200	1,200	0	0.0%	4,421.72	3,205	1,407	1,235	685
Equipment - Replacements		95,000	95,000	0	0.0%	156,403.70	84,207	44,775	49,095	46,766
Furniture - Replacements		40,000	40,000	0	0.0%	41,081.07	10,728	23,419	17,878	5,690
Insurance		131,583	113,000	18,583	16.4%	109,445.55	97,917	75,703	67,741	65,830
Hydro		208,000	208,000	0	0.0%	206,143.53	219,327	196,710	204,282	193,842
Natural Gas		90,000	90,000	0	0.0%	92,462.85	80,545	71,978	61,846	69,984
Purchased Services		331,295	331,295	0	0.0%	294,115.59	265,259	257,921	233,004	216,160
Resident - Cable/Phone		25,310	25,310	0	0.0%	24,683.40	22,841	22,572	22,587	22,587
Resident - Cable/Phone Recoveries		(58,700)	(58,700)	0	0.0%	(67,128.84)	(64,372)	(61,587)	(67,432)	(59,522)
Recoveries		(5,000)	(5,000)	0	0.0%	(29,899.77)	(15,436)	(14,693)	(15,568)	(16,634)
Repairs & Maint-Bldgs & Grounds		125,500	125,500	0	0.0%	137,717.69	88,791	64,872	70,630	59,668
Comp Minor Capital (Funded)		193,328	124,968	68,360	54.7%	85,445.79	77,099		2,538	
Surplus Adjustment - Depreciation		(1,058,400)	(790,000)	(268,400)	34.0%	(842,591.79)	(755,192)	(743,727)	(742,116)	(729,724)
Water / Wastewater		50,000	50,000	0	0.0%	63,200.74	45,873	55,821	56,924	52,548

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>GENERAL AND ADMINISTRATIVE</b>	<b>50,511</b>	<b>1,531,482</b>	<b>1,327,772</b>	<b>203,710</b>	<b>15.3%</b>	<b>1,267,117.51</b>	<b>1,303,510.00</b>	<b>1,572,897.45</b>	<b>1,506,583.00</b>	<b>1,110,394.00</b>
Salaries		580,517	344,982	235,535	68.3%	447,853.12	471,688	698,407	646,743	400,461
Employee Benefits		169,891	115,716	54,175	46.8%	143,253.52	147,126	157,804	147,984	109,938
Salary Allocations		0	0	0						(11,501)
Accreditation		6,000	6,000	0	0.0%	4,878.48	6,988		5,633	5,463
Admin Charges		138,481	142,394	(3,913)	-2.7%	127,891.00	123,128	128,333	123,111	117,791
Advertising & Awards		15,000	15,000	0	0.0%	12,306.95	3,265	15,657	23,239	16,073
Audit		17,000	17,000	0	0.0%	20,301.12	7,739	8,229	9,163	9,595
Computer & Internet		143,806	98,520	45,286	46.0%	146,851.99	69,088	39,346	42,270	38,545
Conventions		1,000	1,000	0	0.0%	971.25	1,616	719	1,847	708
Depreciation		11,052	30,000	(18,948)	-63.2%	29,559.86	29,956	27,483	24,443	21,597
COVID		0	0	0			4,311	14,898	21,597	9,903
Equipment-Operation/Maint.		12,070	11,470	600	5.2%	45,612.75	7,870	5,474	5,742	10,027
Gain / Loss from Disposal of Asset		0	0	0			10,397	4,086		0
Health & Safety Program		1,000	1,000	0	0.0%	3,767.13	1,665	630	1,623	750
HR Charges		246,734	262,670	(15,936)	-6.1%	110,518.00	106,243	100,623	109,260	108,706
Insurance		79,345	75,500	3,845	5.1%	73,335.89	80,171	64,588	56,953	46,788
IT Charges		79,988	76,961	3,027	3.9%	74,195.00	70,129	68,440	68,845	67,550
Legal & Labour Contract Costs		60,000	60,000	0	0.0%	29,593.68	104,663	242,765	136,622	60,048
Memberships		18,925	17,875	1,050	5.9%	17,154.91	17,203	16,746	16,649	16,391
Postage		7,200	7,200	0	0.0%	6,148.97	5,890	6,566	6,994	7,861
Office Supplies		23,000	22,700	300	1.3%	20,831.52	21,686	19,832	16,093	16,114
Staff Training		31,864	31,732	132	0.4%	26,076.00	34,342	5,345	6,987	10,265
Purchased Services		4,650	4,450	200	4.5%	5,410.73				
Purchased Services - Internal - Admin.Assis	50,511	52,113	49,792	2,321	4.7%	42,973.06	58,390	7,202	64,585	76,744
Recovery - DLTC - Internal - BM		(177,627)	(46,340)	(131,287)	283.3%	(44,139.94)	(89,937)	(72,925)	(37,545)	(42,550)
Recoveries		(35,000)	(35,000)	0	0.0%	(87,534.17)	(29,956)	(27,483)	(24,443)	(21,597)
Surplus Adjustment - Depreciation		(11,052)	(30,000)	18,948	-63.2%	(29,559.86)	16,222	18,586	15,449	14,775
Telephone		23,950	23,950	0	0.0%	16,100.91	6,232	5,112	2,304	4,326
Travel		8,350	5,200	3,150	60.6%	6,320.64	17,395	16,435	14,435	15,623
Uniform Allowance		23,225	18,000	5,225	29.0%	16,445.00				
<b>NON-SUBSIDIZABLE EXPENSE</b>	<b>0</b>	<b>1,050,981</b>	<b>1,332,000</b>	<b>(281,019)</b>	<b>-21.1%</b>	<b>1,237,385.86</b>	<b>1,156,236</b>	<b>1,566,410</b>	<b>921,006</b>	<b>1,163,353</b>
Seniors Housing Strategy		0	0	0		0.00	-	-	2,656	26,173
Surplus Adjustment - Trf To Reserves		0	0	0				100,614		126,583
Surplus Adjustment - Principal		0	0	0		601,188.77	568,575	537,731	508,560	480,972
Debenture Payment Interest Only (2024)		0	0	0		17,399.93	50,461	81,725	111,295	139,261
Surplus Adjustment - Capital		1,050,981	1,332,000	(281,019)	-21.1%	618,797.16	537,200	846,339	298,495	390,364
<b>GRAND TOTAL EXPENDITURE</b>	<b>350,571</b>	<b>22,921,979</b>	<b>22,983,312</b>	<b>(61,333)</b>	<b>-0.3%</b>	<b>20,179,833.23</b>	<b>19,224,001</b>	<b>18,532,379</b>	<b>16,716,766</b>	<b>16,476,416</b>

**COUNTY OF RENFREW  
2026 BUDGET  
Miramichi Lodge**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>MUNICIPAL SUBSIDY</b>	<b>340,125</b>	<b>2,098,867</b>	<b>1,557,365</b>	<b>541,502</b>	<b>34.8%</b>	<b>1,945,973.00</b>	<b>1,889,293</b>	<b>1,843,213</b>	<b>1,798,257</b>	<b>1,754,398</b>
City of Pembroke - 30.7%	104,418	644,352	478,111	166,241	34.8%	597,413.71	595,883	608,260	550,806	537,372
County of Renfrew - 69.3%	235,707	1,454,515	1,079,254	375,261	34.8%	1,348,559.29	1,293,410	1,234,953	1,247,451	1,217,026
<b>REVENUE - MIRAMICHI LODGE</b>	<b>0</b>	<b>4,567,997</b>	<b>4,351,195</b>	<b>216,802</b>	<b>5.0%</b>	<b>4,375,907.09</b>	<b>4,223,575</b>	<b>3,902,405</b>	<b>4,153,939</b>	<b>4,228,465</b>
Basic Accommodation		3,707,851	3,520,585	187,266	5.3%	3,545,962.24	3,405,366	3,113,984	3,264,831	3,324,344
Bad Debt (Expense) / Recovery		0	0	0		(23,951.96)	11,446	(14,650)		825
Preferred Accommodation		838,391	814,250	24,141	3.0%	797,265.63	745,093	723,568	789,066	898,226
Preferred Accommodation HIN Claims		0	0	0		35,901.60	45,257	29,860	27,040	
Preferred Accommodation - Prov COVID Reimburse		0	0	0				49,644	73,002	
Respite Care		21,755	16,360	5,395	33.0%	20,729.58	16,413			5,070
<b>OTHER REVENUE</b>	<b>0</b>	<b>175,000</b>	<b>200,000</b>	<b>(25,000)</b>	<b>-12.5%</b>	<b>319,046.62</b>	<b>267,265</b>	<b>103,404</b>	<b>30,775</b>	<b>24,329</b>
Donations		0	0	0						0
Interest Income		175,000	200,000	(25,000)	-12.5%	319,046.62	267,265	103,404	30,775	24,329
Federal - Revenue				0						0
<b>PROVINCIAL SUBSIDY</b>	<b>10,446</b>	<b>15,029,134</b>	<b>14,695,678</b>	<b>333,456</b>	<b>2.3%</b>	<b>15,242,973.77</b>	<b>14,569,624</b>	<b>11,988,268</b>	<b>10,565,389</b>	<b>10,379,630</b>
Operating Subsidy		9,789,506	9,467,200	322,306	3.4%	9,956,065.83	10,133,588	8,721,535	8,111,667	8,480,614
One Time Funding		0	0	0		147,938.33	553,530	1,844,289	1,719,199	1,270,202
Allied Health Professional Supplement		354,345	327,837	26,508	8.1%	316,406.00	284,181	179,003		
Professional Growth Fund		21,864	21,732	132	0.6%	26,076.00		5,345	6,987	
Nursing Staff Supplement		3,826,166	3,702,049	124,117	3.4%	3,343,273.00	2,150,430	167,126		
PSW Premium	10,446	595,577	804,320	(208,743)	-26.0%	684,846.79	619,522	443,874		
Intergrated Technology Soutlions		67,472	68,460	(988)	-1.4%					
ICIP		0	0	0			60,239		10,685	
IPAC		180,876	179,112	1,764	1.0%	139,553.82	115,708		89,755	
Comprehensive minor capital		193,328	124,968	68,360	54.7%		25,330			
Capital Facility Subsidy (2024)		0	0	0		628,814.00	627,096	627,096	627,096	628,814
<b>SURPLUS ADJUSTMENT - From Reserves</b>	<b>0</b>	<b>1,050,981</b>	<b>2,179,074</b>	<b>(1,128,093)</b>	<b>-51.8%</b>	<b>68,982.36</b>	<b>402,046</b>	<b>207,178</b>	<b>192,714</b>	<b>390,364</b>
Surplus Adj - Trf From Reserves Capital		1,050,981	1,332,000	(281,019)	-21.1%	68,982.36	402,046	207,178	192,714	390,364
Surplus Adj - Trf From Reserves Operating		0	847,074	(847,074)	-100.0%	-	-	-	-	-
<b>GRAND TOTAL REVENUES</b>	<b>350,571</b>	<b>22,921,979</b>	<b>22,983,312</b>	<b>(61,333)</b>	<b>-0.3%</b>	<b>21,952,882.84</b>	<b>21,351,803</b>	<b>18,044,468</b>	<b>16,741,074</b>	<b>16,777,186</b>
<b>Municipal Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>1,773,049.61</b>	<b>2,127,802</b>	<b>(487,911)</b>	<b>24,308</b>	<b>300,770</b>

**COUNTY OF RENFREW  
2026 BUDGET  
Ontario Works - Benefits**

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>SOCIAL ASSISTANCE BENEFITS</b>		<b>15,620</b>	<b>15,620</b>	<b>0</b>	<b>0.0%</b>	<b>31,348</b>	<b>12,277</b>	<b>2,241</b>	<b>4,740</b>	<b>7,143</b>
SOCIAL ASSISTANCE		12,000,000	12,000,000	0	0.0%	11,605,077	10,562,308	9,724,198	8,743,967	10,365,495
SOCIAL ASSISTANCE - RECOVERIES		(315,000)	(315,000)	0	0.0%	(123,643)	(138,146)	(199,616)	(164,336)	(215,049)
SPECIAL ASSISTANCE - HEALTH		250,000	250,000	0	0.0%	138,904	152,529	105,375	121,439	312,176
SPECIAL ASSISTANCE - NON HEALTH		10,000	10,000	0	0.0%	101,423	315,994	8,202	545	510
FUNERALS & BURIALS		175,000	175,000	0	0.0%	250,600	213,663	206,515	164,596	143,571
FUNERALS 100% MUNIC.		20,000	20,000	0	0.0%	60,865	20,704	2,957	6,357	9,616
TRANSITION CHILD BENEFIT		100,000	100,000	0	0.0%	18,630	87,006	264,932	132,965	136,026
Mandatory Special Necessities		376,330	376,330	0	0.0%	382,009	347,126	308,733	287,971	255,561
CITY OF PEMBROKE REVENUE- SA BENEFITS		(4,380)	(4,380)	0	0.0%	(8,813)	(3,578)	(717)	(1,617)	(2,473)
PROVINCIAL SA SUBSIDY		(12,596,330)	(12,596,330)	0	0.0%	(12,393,704)	(11,545,330)	(10,418,339)	(9,287,148)	(10,998,290)
<b>SPECIAL ASSISTANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,404)</b>	<b>0</b>	<b>0</b>	<b>0</b>
LEAP - Low Income Energy Assistance		0	0	0	0	0	0	5,043	5,043	5,000
LEAP - OEB - SUBSIDY		0	0	0	0	0	(2,404)	(5,043)	(5,043)	(5,000)

**COUNTY OF RENFREW**  
**2026 BUDGET**  
**Ontario Works Administration**

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
Local Systems Support	0	20,000	20,000	0	0.0%	14,904	8,585	39,993	10,559	1,980
EQUIPMENT		20,000	20,000	0	0.0%	14,904	8,585	39,993	10,559	1,980
<b>OW ADMIN</b>	<b>9,000</b>	<b>445,361</b>	<b>426,432</b>	<b>18,929</b>	<b>4.4%</b>	<b>766,657</b>	<b>772,869</b>	<b>827,473</b>	<b>675,186</b>	<b>650,610</b>
SALARIES & BENEFITS		0	0	0		163,137	243,015	235,646	208,908	184,934
BENEFITS		0	0	0		71,278	90,181	80,269	70,940	53,575
ADMIN CHARGE finance		105,734	117,338	(11,604)	-9.9%	126,262	124,758	129,629	123,490	118,576
ADMIN CHARGE council/property		92,046	86,033	6,013	7.0%	95,248	81,300	77,383	71,133	83,454
HUMAN RESOURCES		72,905	69,100	3,805	5.5%	55,259	53,122	50,312	54,630	54,352
IT CHARGE		79,988	76,961	3,027	3.9%	74,195	70,131	68,440	68,845	67,550
Computer Supply/Expense	9,000	12,100	5,000	7,100	142.0%	10,371	5,991	5,978	4,301	1,496
STAFF TRAINING		0	0	0		48,248	33,661	23,374	14,185	23,612
RECRUITMENT		0	0	0		669	1,750	1,297	1,074	0
TRAVEL		0	0	0		423	6,089	5,936	1,505	1,137
OFFICE SUPPLIES		0	0	0		1,777	1,172	7,956	278	1,725
PHOTOCOPY EXP.		0	0	0				0	813	1,157
POSTAGE		0	0	0				0	64	95
CELL TELEPHONE/PAGER		0	0	0		5,628	1,007	1,259	1,104	894
COVID		0	0	0				204	2,001	38,785
TELEPHONE		0	0	0			1,077	1,299	1,579	1,813
COMMUNICATION FEES		40,000	40,000	0	0.0%	20,476	29,834	27,851	33,508	36,735
LEGAL COSTS		5,000	5,000	0	0.0%		830	1,502	267	259
SPECIAL PROJECTS- TRANSITION		0	0	0		67,949	4,446	59,064		
MEMBERSHIP FEES		15,000	5,000	10,000	200.0%	4,508	249	6,641	3,452	7,396
INSURANCE		16,588	16,000	588	3.7%	15,894	13,659	10,464	9,226	7,580
MANDATORY DENTAL ADMINISTRATION		6,000	6,000	0	0.0%	7,850	10,597	3,649	3,883	4,270
RECOVERABLE OTHER		0	0	0		(2,515)				
RECOVERABLE - Prov		0	0	0				(42,235)		(38,785)
DEPRECIATION		15,900	0	15,900		15,906	18,238	12,887	11,531	19,025
SURPLUS ADJ - DEPRECIATION		(15,900)	0	(15,900)		(15,906)	(18,238)	(12,887)	(11,531)	(19,025)
SURPLUS ADJ - CAPITAL				0				71,555		
<b>O.W. PEMBROKE SITE</b>	<b>230,164</b>	<b>2,254,401</b>	<b>2,178,175</b>	<b>76,226</b>	<b>3.5%</b>	<b>1,494,189</b>	<b>1,642,095</b>	<b>1,490,828</b>	<b>1,692,622</b>	<b>1,864,041</b>
SALARIES	175,236	1,480,223	1,453,346	26,877	1.8%	921,940	1,108,133	972,977	1,084,567	985,810
BENEFITS	52,928	498,479	463,884	34,595	7.5%	270,726	289,156	278,555	278,264	260,182
TRAVEL		20,000	12,000	8,000	66.7%	22,556	8,812	9,419	1,833	2,041
HEALTH & SAFETY		500	500	0	0.0%		318	406	154	65
OFFICE SUPPLIES	2,000	45,000	45,000	0	0.0%	62,027	46,427	32,898	22,727	23,215
PHOTOCOPY EXP		5,000	6,000	(1,000)	-16.7%	4,199	6,175	5,710	3,322	1,135
POSTAGE		25,000	25,000	0	0.0%	32,087	20,968	29,263	19,146	26,600
CELL TELEPHONE/PAGER		15,000	9,000	6,000	66.7%	7,790	5,266	6,991	8,620	6,460
TELEPHONE		2,000	5,000	(3,000)	-60.0%	18,806	7,286	7,723	18,426	29,761
Computer Supplies/Expense		0	0	0		227	204	1,927		0
LEASE		0	0	0					23,098	90,563
LEASE - Internal		163,199	158,445	4,754	3.0%	153,831	149,350	145,000	234,583	400,000
RENOVATIONS		0	0	0						40,915
O/S RECOVERABLE		0	0	0				(42)	(2,118)	(2,706)

COUNTY OF RENFREW  
2026 BUDGET  
Ontario Works Administration

	<u>2026 Budget</u> Enhancement	<u>2026 Budget</u> Baseline	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>O.W. RENFREW</b>	<b>0</b>	<b>1,396,853</b>	<b>1,402,205</b>	<b>(5,352)</b>	<b>-0.4%</b>	<b>876,553</b>	<b>884,079</b>	<b>880,114</b>	<b>793,785</b>	<b>778,124</b>
SALARIES		907,306	920,175	(12,869)	-1.4%	522,221	530,974	542,800	519,904	504,544
BENEFITS		278,620	273,791	4,829	1.8%	146,351	157,692	148,562	136,265	115,267
TRAVEL		10,000	12,000	(2,000)	-16.7%	9,615	8,887	6,351	1,258	1,235
HEALTH & SAFETY		500	500	0	0.0%		69	182	41	124
OFFICE SUPP.		15,000	15,000	0	0.0%	14,198	18,659	21,195	5,181	7,418
PHOTOCOPY EXP		500	500	0	0.0%			124	763	307
POSTAGE		5,000	5,000	0	0.0%	18,439	12,576	12,653	12,975	7,715
CELL TELEPHONE/PAGER		7,000	7,000	0	0.0%	4,660	4,076	4,066	3,577	3,032
TELEPHONE		12,000	12,000	0	0.0%	15,206	9,530	6,691	6,134	5,286
RENOVATIONS		0	0	0						1,240
Lease - Internal		160,927	156,239	4,688	3.0%	145,864	141,616	137,491	135,255	131,956
O/S RECOVERABLE				0					(27,568)	
<b>O.W. ARNPRIOR</b>	<b>0</b>	<b>5,100</b>	<b>5,100</b>	<b>0</b>	<b>0.0%</b>	<b>333,101</b>	<b>343,223</b>	<b>339,170</b>	<b>271,096</b>	<b>324,321</b>
SALARIES		0	0	0		242,220	227,161	191,739	153,620	196,182
BENEFITS		0	0	0		71,087	68,163	52,354	42,324	52,162
TRAVEL		0	0	0		2,746	3,468	1,858	427	969
OFFICE SUPP.		0	0	0		2,040	29,276	5,021	2,597	1,454
PHOTOCOPY EXP		0	0	0				287	627	122
POSTAGE		0	0	0			8,956		712	2,076
CELL TELEPHONE/PAGER		0	0	0		9,908	1,099	1,100	1,377	1,464
TELEPHONE		0	0	0				9,098	8,973	9,343
EQUIPMENT/FURNITURE		0	0	0				15,511		
Lease - Internal		0	0	0				57,104	55,339	55,449
LEASE - External		5,100	5,100	0	0.0%	5,100	5,100	5,100	5,100	5,100
				0						
<b>O.W. - PROGRAM COSTS</b>	<b>0</b>	<b>400,000</b>	<b>402,000</b>	<b>(2,000)</b>	<b>-0.5%</b>	<b>304,395</b>	<b>423,340</b>	<b>408,926</b>	<b>305,416</b>	<b>271,739</b>
OW Employment Program Costs		400,000	400,000	0	0.0%	304,395	423,340	409,426	304,916	271,739
LEAP INCENTIVES		0	2,000	(2,000)	-100.0%			(500)	500	
<b>OW Program Administration - Expenses</b>	<b>239,164</b>	<b>4,521,715</b>	<b>4,433,912</b>	<b>87,803</b>	<b>2.0%</b>	<b>3,789,799</b>	<b>4,074,191</b>	<b>3,986,503</b>	<b>3,748,664</b>	<b>3,890,815</b>
<b>RECOVERIES</b>	<b>(145,744)</b>	<b>(2,982,784)</b>	<b>(2,979,057)</b>	<b>(53,114)</b>	<b>0.1%</b>	<b>(2,350,359)</b>	<b>(2,681,333)</b>	<b>(2,789,369)</b>	<b>(2,749,358)</b>	<b>(2,856,653)</b>
RECOVERY PEMBROKE	(26,162)	(430,976)	(421,764)	(9,212)	2.2%	(404,660)	(405,933)	(382,869)	(340,857)	(358,045)
PROV UPLOAD FUNDING		(581,900)	(581,900)	0	0.0%	(1,300,108)	(1,300,100)	(1,106,400)	(1,106,400)	(1,106,400)
PROV REVENUE 50%	(119,582)	(1,969,908)	(1,926,006)	(43,902)	2.3%	(581,900)	(975,300)	(1,300,100)	(1,300,100)	(1,242,208)
PROV REVENUE SPECIAL		0	0	0	0.0%	(63,691)	0		(2,001)	(150,000)
Surplus Adjustment - Trf From Reserves		0	(49,387)							
<b>OW Program Administration - Net Expenses</b>	<b>93,420</b>	<b>1,538,931</b>	<b>1,454,855</b>	<b>34,689</b>	<b>5.8%</b>	<b>1,439,439</b>	<b>1,392,858</b>	<b>1,197,134</b>	<b>999,306</b>	<b>1,034,162</b>

COUNTY OF RENFREW

2026 BUDGET

Child Care

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
ADMINISTRATION EXPENSES	0	385,581	442,756	(57,175)	-12.9%	140,409	185,711	347,665	369,516	565,272
SALARIES		523,029	435,353	87,676	20.1%	323,755	357,912	362,066	339,580	292,202
BENEFITS		164,863	139,427	25,436	18.2%	103,495	102,576	107,574	88,674	73,303
ADMINISTRATION CHARGES		25,598	26,187	(589)	-2.2%	28,228	32,532			0
HR CHARGES		24,899	23,079	1,820	7.9%	14,442	9,256			0
IT CHARGES		20,106	19,260	846	4.4%	18,619	17,589			0
COVID		0	0	0					0	580
STAFF DEVELOPMENT		25,000	5,000	20,000	400.0%	1,378	7,910	6,895	730	4,223
RECRUITMENT		0	0	0				456	1,237	0
TRAVEL		10,000	6,000	4,000	66.7%	6,536	5,094	5,856	354	1,418
OFFICE SUPPLIES		15,000	6,000	9,000	150.0%	13,217	9,370	20,094	3,195	2,634
COMPUTERS		27,400	26,000	1,400	5.4%	27,140	27,589	26,548	17,762	19,651
PHOTOCOPY EXP.		0	0	0		464			37	311
POSTAGE & COURIER		1,000	1,000	0	0.0%	685	123	(485)	632	1,318
TELEPHONE		8,000	8,000	0	0.0%	15,089	8,318	8,256	6,608	7,227
COMMUNICATION FEES		0	5,000	(5,000)	-100.0%			659	1,097	2,535
EQUIP. OPERATION		0	0	0					1,038	0
LEGAL COSTS		0	0	0						4,276
LEASE-External		0	0	0					14,620	32,642
LEASE - INTERNAL		89,395	86,790	2,605	3.0%	84,263	72,100	11,918	23,054	178,696
AUDIT		7,000	5,000	2,000	40.0%	3,155	3,604	268	2,033	
MEMBERSHIP FEES		5,000	5,000	0	0.0%	4,375		6,192	3,040	2,328
RECOVERABLE - COUNTY		0	0	0					(134,177)	(57,492)
RECOVERABLE - Prov-One Time		0	0	0				(1,964)		(580)
Internal Transfer - CWELCC		0	(47,875)	47,875	-100.0%	(321,613)	(56,712)	(56,985)	0	0
Internal Transfer - Core base admin funding allocation		(480,160)	(165,553)	(314,607)	190.0%	(140,409)	(331,397)		0	0
Internal Transfer - workforce admin funding allocation		0	0	0				(63,114)	0	0
Internal Transfer - wage enhancement admin		0	(40,314)	40,314	-100.0%			(36,282)	0	0
Internal Transfer - Special purpose ELCC admin		0	(80,603)	80,603	-100.0%			(17,634)	0	0
Internal Transfer - EarlyON/Indigenous		(80,549)	(19,995)	(60,554)	302.8%	(42,410)	(80,153)	(32,652)	0	0

COUNTY OF RENFREW

2026 BUDGET

Child Care

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b>CORE - CHILD CARE</b>	<b>0</b>	<b>454,188</b>	<b>227,094</b>	<b>(3,946,433)</b>	<b>100.0%</b>	<b>(50,434)</b>	<b>262,178</b>	<b>25,779</b>	<b>6,128,057</b>	<b>3,267,387</b>
Core Funding allocation		(30,095,789)	(4,427,094)	(25,668,695)	579.8%	(7,627,389)	(8,330,240)	(8,146,393)	0	0
Core Funding - transition Grant				0		(448,954)	(165,844)	(145,475)	0	0
Internal Transfer - Core Admin		480,160	165,553	314,607	190.0%	140,409	331,397		0	0
Internal Transfer - LHCC costs		431,326	316,982	114,344	36.1%	242,986			0	0
Internal Transfer - OW Formal & Informal			0	0			248,586		0	0
Internal Transfer - Special needs allocation		1,520,176	1,486,842	33,334	2.2%	1,452,678			0	0
Internal Transfer - transition grant to admin				0			1,404,394	1,172,100	0	0
Internal Transfer - Special Purpose			321,085	(321,085)		2,058,400				
Program Costs - CAPACITY BUILDING		48,832		48,832		0	1,737,427	1,584,634	0	0
Program Costs - Wage Subsidies									3,986,144	1,723,968
Program Costs - Fee Subsidy			1,200,000	(1,200,000)	-100.0%	1,266,144	1,476,426	2,410,224	2,018,956	1,471,694
Program Costs - Pay Equity			82,000	(82,000)	-100.0%	122,955	122,955	122,957	122,957	71,725
Prior Year Adjustment				0		(55,668)	(26,166)	(120,379)		
Program Costs - Cost based (CWELCC/General Operating)		23,895,956	1,081,726	22,814,230		2,798,006	3,463,243	3,148,111	0	0
Program costs - professional learning		104,990								
Program costs - wage enhancement		132,447								
Program costs - workforce		331,708								
Program costs - flexible funding		2,104,382								
Program costs - ELCC infrastructure		1,500,000								
<b>OW Child Care</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>600</b>	<b>4,875</b>	<b>23,735</b>
CC ONTARIO WORKS FORMAL A400				0		0	0		3,195	23,235
CC ONTARIO WORKS INFORMAL A401				0		0	0	600	1,680	500
<b>Licensed Family Home</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary		143,320	138,476	4,844	3.5%	130,299	120,267	94,308	89,052	94,254
Benefits		46,006	44,506	1,500	3.4%	42,438	37,844	20,380	16,237	17,460
Program Expenses		2,000	2,000	0	0.0%					0
Travel		2,000	2,000	0	0.0%					
Program Costs - Home DayCare Provider		400,000	400,000	0	0.0%	393,295	343,149	212,889	147,487	116,155
Internal allocation - LHCC costs		(431,326)	(316,982)	(114,344)	36.1%	(242,986)	(248,586)	(187,624)	(170,774)	(183,477)
Revenue - Parent		(162,000)	(270,000)	108,000	-40.0%	(323,046)	(252,674)	(139,953)	(82,002)	(44,392)

COUNTY OF RENFREW

2026 BUDGET

Child Care

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b>TOTAL SPECIAL NEEDS COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>824,442</b>	<b>608,634</b>
SALARIES		479,593	462,461	17,132	3.7%	433,335	356,325	252,589	227,909	229,645
BENEFITS		156,583	140,381	16,202	11.5%	135,765	105,446	54,297	62,274	61,503
ADMINISTRATION CHARGES		0	0	0				27,032	26,000	25,052
HR CHARGES		0	0	0				13,150	14,278	14,209
IT CHARGES		0	0	0				17,216	17,186	16,840
RECRUITMENT		0	0	0				244		0
TRAVEL		20,000	20,000	0	0.0%	18,000	17,411	4,868	3,208	1,760
OFFICE SUPPLIES		5,000	5,000	0	0.0%	497	1,110	977	361	701
COMPUTERS		5,000	5,000	0	0.0%		8,045	9,247	0	5,731
TELEPHONE		4,000	4,000	0	0.0%	2,218	2,610	1,478	2,237	2,198
COMMUNICATION FEES			0	0				142	1,068	162
LEASE			0	0					13,171	33,368
LEASE - INTERNAL			0	0				62,586	22,144	0
PURCHASED SERVICES			0	0		25,233	12,229	19,421	26,122	9,073
RESOURCE PROGRAM		850,000	850,000	0	0.0%	837,629	901,218	708,853	408,240	207,361
Internal Transfer - Special needs allocation		(1,520,176)	(1,486,842)	(33,334)		(1,452,678)	(1,404,394)	(1,172,100)		
PROGRAM SUPPLIES				0					244	1,031
<b>Special Purpose</b>	<b>0</b>	<b>0</b>	<b>20,157</b>	<b>(20,157)</b>		<b>20,157</b>	<b>0</b>	<b>0</b>	<b>2,797,406</b>	<b>1,838,599</b>
CAPACITY BUILDING			48,832	(48,832)	100.0%	32,524	45,788	52,976	72,760	37,367
COVID - Admin Charge		0	0	0					97,895	
Workforce Funding		0	0	0			177,024	517,066		
Internal Transfer - special purpose			(321,085)	321,085		(2,058,400)	(1,737,427)	(1,584,634)		
Internal Transfer - ELCC admin			80,603	(80,603)	-100.0%			17,634		
Internal Transfer - W/E			40,314	(40,314)	-100.0%			36,282		
Internal Transfer - workforce admin			0	0				63,114		
Prov Rev - Workforce			0	0			(157,786)	(580,180)		
ELCC			0	0			544,667			
Internal CHG-Fee Stabilization		0	0	0					36,282	36,282
Fee Stabilization - new		0	0	0		1,073				176,202
Emergency Child Care		0	0	0				62,984	542,838	
COVID		0	0	0					695,809	
Expansion Plan		0	0	0						559,483
Early Learning & Child Care		0	0	0		670,920		360,541	465,605	485,898
Wage Enhancement			171,493	(171,493)	-100.0%	1,374,040	1,127,734	1,039,858	867,918	426,967
SPECIAL PROJECT - REPAIRS & MAINT A375		0	0	0				14,359	18,300	6,000
LHCC Base Funding		0	0	0						110,400

COUNTY OF RENFREW

2026 BUDGET

Child Care

	<u>2026 Budget Enhancement</u>	<u>2026 Budget Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
<b>EarlyON Centres</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>1,540,669</u>	<u>1,551,127</u>
SALARIES		179,101	170,549	8,552	5.0%	156,377	140,005	123,165	95,745	131,544
BENEFITS		53,262	51,003	2,259	4.4%	46,183	43,579	33,198	20,735	25,523
Office Expenses		10,000	10,000	0		17,197	3,601	0		
Travel		5,000	5,000	0		6,608	25,643	4,085		
Cell Phone		5,000	5,000	0		555	1,473	369		
internal allocation - Admin Expenses		80,549	19,995	60,554	302.8%	42,410	80,153	32,652	48,593	71,986
Program Costs - Purchased Service - Indigenous led		190,885	190,885	0	0.0%	190,885	190,885	190,885	212,095	190,885
Program Costs		1,220,501	1,318,169	(97,668)	-7.4%	1,299,907	1,256,130	1,265,790	1,163,500	1,131,189
Prov Rev - EarlyON		(1,532,203)	(1,558,506)	26,303		(1,548,027)	(1,529,374)	(1,438,050)		
Prov Rev - Indigenous led		(212,095)	(212,095)	0		(212,095)	(212,095)	(212,095)		
<b>CWELCC (\$10/day childcare)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Salary & Benefits			117,825	(117,825)	-100.0%	110,300	100,181	62,189		
Office/Travel/Other Expenses			20,000	(20,000)	-100.0%	587,585	19,688	3,769		
Internal Transfer - admin			47,875	(47,875)	-100.0%	321,613	56,712	56,985		
Program Costs - Fee Reduction & Workforce Compensation			19,177,969	(19,177,969)	-100.0%	7,187,524	6,949,078	2,500,555		
Prov Rev - CWELCC			(19,363,669)	19,363,669	-100.0%	(8,207,022)	(7,125,659)	(2,623,498)		
<b>Total Child Care Costs</b>	<u>0</u>	<u>839,769</u>	<u>690,007</u>	<u>(4,023,765)</u>	<u>21.7%</u>	<u>110,131</u>	<u>447,889</u>	<u>374,044</u>	<u>11,664,964</u>	<u>7,854,754</u>
<b>REVENUE</b>	<u>0</u>	<u>(671,497)</u>	<u>(522,227)</u>	<u>(149,270)</u>	<u>28.6%</u>	<u>(10,909)</u>	<u>(44,366)</u>	<u>(37,408)</u>	<u>(11,154,569)</u>	<u>(7,400,568)</u>
CITY OF PEMBROKE - CHILD CARE		(17,438)	(17,596)	158	-0.9%	(10,909)	(44,366)	(37,408)	(57,638)	(52,170)
<b>SURPLUS ADJ - Reserve Transfer In</b>		<b>(654,059)</b>	<b>(504,631)</b>	<b>(149,428)</b>	<b>29.6%</b>					
PROVINCIAL SUBSIDY - ADMIN 50%				0					(204,915)	(59,851)
PROVINCIAL SUBSIDY - CHILD CARE 80%				0					(1,816,752)	
PROV SUBSIDY - Special Purpose-100%				0					(2,844,961)	(2,707,513)
PROVINCIAL SUBSIDY - CHILD CARE				0					(4,689,635)	(3,029,907)
PROV - EarlyON Journey Together				0					(212,095)	(212,095)
Prov - EarlyON				0					(1,328,574)	(1,339,032)
<b>TOTAL</b>	<u>0</u>	<u>168,272</u>	<u>167,780</u>	<u>(4,173,035)</u>	<u>0.3%</u>	<u>99,222</u>	<u>403,523</u>	<u>336,636</u>	<u>510,395</u>	<u>454,186</u>

**COUNTY OF RENFREW**  
**Renfrew County Housing Corporation**  
**2026 BUDGET**

	<u>2026 Budget</u> <u>Enhancement</u>	<u>2026 Budget</u> <u>Baseline</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>External Revenue</b>	<b>0</b>	<b>(\$8,855,000)</b>	<b>(5,301,970)</b>	<b>(3,553,030)</b>	<b>67.0%</b>	<b>(5,523,800)</b>	<b>(5,839,407)</b>	<b>(5,869,081)</b>	<b>(5,297,884)</b>	<b>(6,456,711)</b>
Asset Transfer agreement	\$0	\$0	0	0			0	0	0	(790,657)
Gain / (Loss) on Disposal of Assets	(\$3,600,000)	0	0	(3,600,000)		32,163	81,768	44,609	25,556	(7,564)
Home Ownership - Revolving Loans	\$0	0	0	0			(212,096)	(118,238)	0	0
Interest on Investments	(\$70,000)	(90,000)	20,000	20,000	-22.2%	(186,483)	(121,089)	(121,671)	(47,368)	(49,790)
Miscellaneous Revenue	(\$85,000)	(85,000)	0	0	0.0%	(78,955)	(100,599)	(60,913)	(63,889)	(65,038)
Provincial Subsidy - Debentures	\$0	(126,970)	126,970	126,970	-100.0%	(319,730)	(474,077)	(619,986)	(681,990)	(829,150)
Tenant Revenue	(\$5,100,000)	(5,000,000)	(100,000)	(100,000)	2.0%	(4,970,795)	(5,013,314)	(4,992,883)	(4,530,193)	(4,714,512)
<b>Program Rev &amp; Exp</b>	<b>0</b>	<b>(\$1,794,397)</b>	<b>(1,512,051)</b>	<b>(282,346)</b>	<b>18.7%</b>	<b>(2,500,892)</b>	<b>(4,075,146)</b>	<b>(597,965)</b>	<b>(1,176,902)</b>	<b>(644,204)</b>
CHPI	\$0	0	0	0			0	226,619	1,160,716	1,585,281
CHPI - County Transfer	\$0	0	0	0			0	(226,619)	(1,160,716)	(1,585,281)
CHPI Admin - County Transfer	\$0	0	0	0			0	(261,254)	(30,762)	(108,053)
CMHC - County Transfer	(\$268,560)	(350,378)	81,818	81,818	-23.4%	(1,318,012)	(1,119,191)	0	0	0
COCHI	\$300,000	299,880	120	120	0.0%	530,052		538,008	158,532	31,640
COCHI - County Transfer	(\$1,420,025)	(913,235)	(506,790)	(506,790)	55.5%	(758,823)	(706,622)	(538,008)	(71,137)	(119,034)
COCHI Admin - County Transfer	(\$69,475)	(48,065)	(21,410)	(21,410)	44.5%	(35,330)	(14,355)	(16,485)	(14,198)	(16,990)
COHB	\$0	0	0	0			6,240	0	2,932	25,158
COHB - County Transfer	\$0	0	0	0		(250)	(6,240)	0	(2,932)	(25,158)
COHB admin - County Transfer	\$0	(9,600)	9,600	9,600	-100.0%		(11,510)	(16,500)	(3,000)	(10,000)
Home Ownership - County Transfer	\$0	0	0	0			0	0	0	(621,069)
Home Ownership - Revolving Loans	\$0	0	0	0		108,199	212,096	118,238		
HPP	\$3,282,863	2,642,667	640,196	640,196	24.2%	3,536,995	1,647,973	1,259,205		
HPP - County Transfer	(\$3,390,740)	(2,745,560)	(645,180)	(645,180)	23.5%	(3,601,077)	(2,647,973)	(1,259,205)	0	0
HPP admin - County Transfer	(\$178,460)	(178,460)	0	0	0.0%	(178,460)	(163,815)	(100,446)	0	0
IAH - County Transfer	\$0	0	0	0			0	0	0	0
IAH Admin - County Transfer	\$0	0	0	0			0	0	0	(6,314)
IAH HADD	\$0	0	0	0		26,767	39,250	45,000	58,750	68,000
IAH HADD - County Transfer	\$0	0	0	0		(26,767)	(39,250)	(45,000)	(58,750)	(68,000)
IAH Home Ownership	\$0	0	0	0		(108,199)	0			
IAH ON Renovates - County Transfer	\$0	0	0	0			0	(4,322)	(42,497)	(178,711)
IAH/SIF Ontario Renovates	\$0	0	0	0		4,255	0	11,721	42,497	178,711
OPHI	\$0	0	0	0		52,584	160,000	394,362	624,929	158,637
OPHI - County Transfer	(\$323,950)	(475,285)	151,335	151,335	-31.8%	(333,790)	(400,905)	(394,362)	(624,929)	(158,637)
OPHI Admin - County Transfer	(\$17,050)	(25,015)	7,965	7,965	-31.8%	(25,925)	(11,633)	(31,813)	(26,470)	(48,901)
Rent Supplement	\$291,000	291,000	0	0	0.0%	290,119	275,773	271,729	264,628	251,125
SIF - County Transfer	\$0	0	0	0			0	0	0	(500)
SSRF/COVID - County Transfer	\$0	0	0	0		(663,230)	(1,294,984)	(562,934)	(1,444,966)	0
Strong Communities	\$0	0	0	0				29,121	130,557	143,978
Strong Communities - County Transfer	\$0	0	0	0			0	(35,021)	(140,086)	(140,086)

**COUNTY OF RENFREW**  
**Renfrew County Housing Corporation**  
**2026 BUDGET**

	<u>2026 Budget</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Variance \$</u>	<u>Variance %</u>	<u>2024 Actual</u>	<u>2023 Actual</u>	<u>2022 Actual</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	<u>Enhancement</u>	<u>Baseline</u>								
<b>General Expenses</b>	<b>134,412</b>	<b>\$5,474,246</b>	<b>3,103,498</b>	<b>2,370,748</b>	<b>76.4%</b>	<b>3,180,022</b>	<b>3,889,647</b>	<b>3,933,279</b>	<b>4,797,139</b>	<b>4,105,809</b>
Salaries	64,680	\$1,088,463	1,013,910	74,553	7.4%	1,119,206	1,981,018	1,768,268	1,777,325	1,812,113
Benefits	19,732	\$335,215	276,347	58,868	21.3%	307,056	509,500	441,183	412,889	409,795
Advertisement		\$0	0	0			752	6,838	8,278	6,306
Audit Fees		\$21,800	21,000	800	3.8%	34,914	-3,174	22,511	11,209	10,693
Bank and Interest Charges		\$10,000	8,500	1,500	17.6%	9,150	8,740	8,062	10,335	8,046
Cell Phone		\$21,000	20,000	1,000	5.0%	108,144	16,095	19,420	16,288	21,590
Collection Costs		\$3,000	3,000	0	0.0%		2,884	2,165	2,790	8,504
Computer Expenses	50,000	\$106,101	112,000	(5,899)	-5.3%	107,316	107,006	102,740	79,325	113,020
COVID		\$0	0	0				472,624	1,326,509	476,190
External Lease & Janitor Contract		\$0	0	0				0	20,585	51,204
Health & Safety Supplies		\$15,000	15,000	0	0.0%		14,384	14,901	12,402	16,214
Insurance		\$491,000	495,000	(4,000)	-0.8%	357,496	307,358	242,723	257,291	233,114
Internal Charge - County of Renfrew Admin		\$360,000	362,628	(2,628)	-0.7%	314,774	235,000	295,496	240,272	234,109
Internal Lease		\$179,429	174,203	5,226	3.0%	169,129	164,203	235,988	208,606	173,605
Legal		\$40,000	40,000	0	0.0%	44,800	25,803	33,642	48,294	35,674
Memberships		\$5,000	3,000	2,000	66.7%		200	3,071	3,040	3,912
Miscellaneous		\$2,000	2,000	0	0.0%	13,319	1,125	744	2,746	8,092
Office Exp		\$30,000	30,000	0	0.0%	43,553	15,836	18,868	23,312	31,536
Postage & Courier		\$20,000	20,000	0	0.0%		10,692	5,301	8,254	15,367
Purchased Service		\$90,000	90,000	0	0.0%	97,209	87,310		50,499	27,890
Rent Waiver/Bad Debts		\$100,000	5,000	95,000	1900.0%	96,916	210,765	67,138	145,686	284,493
Staff Training & Conferences		\$15,000	15,000	0	0.0%		14,482	7,495	4,513	8,440
<b>Surplus Adjustment - To Reserves</b>		<b>\$2,340,238</b>	<b>200,910</b>	<b>2,139,328</b>	<b>1064.8%</b>	<b>210,910</b>				
Telephone		\$65,000	60,000	5,000	8.3%		69,952	65,083	57,188	53,803
Travel		\$95,000	95,000	0	0.0%	119,214	74,959	53,922	31,693	32,496
Uniforms & Boots		\$15,000	15,000	0	0.0%		10,898	13,081	11,938	9,505
Vehicle Expense		\$26,000	26,000	0	0.0%	26,914	23,859	32,017	25,874	20,097
<b>Building Costs</b>	<b>0</b>	<b>\$14,410,039</b>	<b>10,455,632</b>	<b>3,954,407</b>	<b>37.8%</b>	<b>11,137,653</b>	<b>10,869,275</b>	<b>7,127,489</b>	<b>6,356,588</b>	<b>6,995,019</b>
Salaries		\$1,528,517	1,413,567	114,950	8.1%	1,306,759				
Benefits		\$453,584	415,168	38,416	9.3%	349,398				
Depreciation		\$1,615,200	1,400,000	215,200	15.4%	2,229,423	1,611,190	1,170,895	1,184,025	1,098,916
Elevator		\$72,000	72,000	0	0.0%	40,998	44,393	78,374	52,776	49,321
Garbage Removal		\$110,000	100,000	10,000	10.0%	143,100	94,825	106,959	71,855	67,643
Grounds Keeping		\$87,000	85,000	2,000	2.4%	83,418	114,147	59,068	62,139	87,887
Heat, Light & Power		\$1,050,000	1,002,195	47,805	4.8%	935,625	755,468	896,780	859,230	885,472
Heating & Plumbing		\$160,000	160,000	0	0.0%	137,672	128,979	58,585	56,976	126,449
Mortgage Interest		\$6,376	136,348	(129,972)	-95.3%	331,795	491,223	645,730	716,736	874,904
Natural Gas		\$220,000	212,000	8,000	3.8%	207,179	180,042	196,578	177,440	167,563
Painting		\$200,000	250,000	(50,000)	-20.0%	108,508	117,126	115,640	130,976	113,885
Repairs - Capital Under Threshold		\$895,201	1,167,928	(272,727)	-23.4%	1,112,279	989,127	792,332	506,034	530,104
Repairs & Maintenance		\$1,200,000	1,000,000	200,000	20.0%	1,351,301	860,073	841,685	614,739	419,092
Snow Removal		\$485,000	528,000	(43,000)	-8.1%	462,983	487,442	426,158	257,331	215,248
Taxes		\$1,870,000	1,850,000	20,000	1.1%	1,845,580	1,729,338	1,686,804	1,677,897	1,636,178
Water		\$875,000	860,000	15,000	1.7%	898,343	814,056	860,976	806,337	790,343
<b>Surplus Adjustment - From Reserves</b>		<b>(\$2,687,389)</b>	<b>(1,944,873)</b>	<b>(742,516)</b>	<b>38.2%</b>	<b>(1,254,485)</b>	<b>(1,205,490)</b>	<b>(986,296)</b>	<b>(1,250,894)</b>	
<b>Surplus Adjustment - New Debt</b>		<b>(\$4,165,000)</b>	<b>(3,780,000)</b>	<b>(385,000)</b>	<b>10.2%</b>					<b>(577,013)</b>
<b>Surplus Adjustment - Depreciation</b>		<b>(\$1,615,200)</b>	<b>(1,400,000)</b>	<b>(215,200)</b>	<b>15.4%</b>	<b>(2,229,423)</b>	<b>(1,611,190)</b>	<b>(1,170,895)</b>	<b>(1,184,025)</b>	<b>(1,098,916)</b>
<b>Surplus Adjustment - Principal</b>		<b>\$153,386</b>	<b>114,806</b>	<b>38,580</b>	<b>33.6%</b>	<b>111,871</b>	<b>307,809</b>	<b>361,821</b>	<b>366,121</b>	<b>396,746</b>
<b>Surplus Adjustment - TCA Capital funded by OPHI/COCHI/COVID</b>		<b>\$0</b>	<b>0</b>	<b>0</b>				<b>(1,020,449)</b>	<b>(723,838)</b>	
<b>Surplus Adjustment - TCA Capital</b>		<b>\$11,896,364</b>	<b>6,813,493</b>	<b>5,082,871</b>	<b>74.6%</b>	<b>2,965,328</b>	<b>4,960,717</b>	<b>2,006,746</b>	<b>1,974,733</b>	<b>1,211,197</b>
<b>City Transfers to RCHC</b>	<b>-134,412</b>	<b>(\$9,234,888)</b>	<b>(6,745,109)</b>	<b>(2,489,779)</b>	<b>36.9%</b>	<b>(6,245,991)</b>	<b>(5,526,872)</b>	<b>(5,392,754)</b>	<b>(5,474,518)</b>	<b>(5,373,006)</b>
<b>Base</b>	<b>-134,412</b>	<b>(\$9,234,888)</b>	<b>(6,745,109)</b>	<b>(2,489,779)</b>	<b>36.9%</b>	<b>(6,245,991)</b>	<b>(5,526,872)</b>	<b>(5,392,754)</b>	<b>(5,474,518)</b>	<b>(5,373,006)</b>
<b>Capital Surplus (Deficit)</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>		<b>(46,993)</b>	<b>682,503</b>	<b>799,032</b>	<b>795,577</b>	<b>1,373,093</b>

**County of Renfrew  
2026 BUDGET  
Capital**

Department	Primary Category	Location/Other	Detail	Asset Mgmt Plan V3.2 Oct 2025	Budget \$	Sources of Financing					
						Taxation/Other	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt	Total
CORP SERVICE - GEN ADMIN	VEHICLES		CAB STANDBY VEHICLE	35,000	35,000					35,000	35,000
<b>CORP SERVICE - GEN ADMIN Total</b>				<b>35,000</b>	<b>35,000</b>	-	-	-	-	<b>35,000</b>	<b>35,000</b>
CORP SERVICE - IT	EQUIPMENT	COUNTY ADMINISTRATION	SAN	100,000	0						
CORP SERVICE - IT	EQUIPMENT	COUNTY ADMINISTRATION	VM Ware Server	30,000	30,000				30,000		30,000
<b>CORP SERVICE - IT Total</b>				<b>130,000</b>	<b>30,000</b>	-	-	-	<b>30,000</b>	-	<b>30,000</b>
D&P PROPERTY - 80 McGonigal	BUILDING	80 McGonigal	Building Automation System	0	31,000						31,000
<b>D&amp;P PROPERTY - 80 McGonigal Total</b>				<b>0</b>	<b>31,000</b>	-	-	-	<b>31,000</b>	-	<b>31,000</b>
D&P PROPERTY - Base Stations	ING - AMBULANCE	All Para Bases	Foundation Repair - Deterioration an	40,000	40,000						40,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Arnprior Paramedic Base Building	LED Lighting/Electrical and Mechani	15,000	15,000						15,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Barrys Bay Paramedic Base	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Barry's Bay paramedic Base Building	LED Lighting/Electrical and Mechani	15,000	15,000						15,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Deep River Paramedic Base Building	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Deep River Paramedic Base Building	LED Lighting/Electrical and Mechani	15,000	15,000						15,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	EGANVILLE BASE STATION	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	PEMBROKE BASE STATION	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	PEMBROKE BASE STATION	New Build	5,100,000	5,100,000					5,100,000	5,100,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	Petawawa Paramedic Base Building	LED Lighting/Electrical and Mechani	15,000	15,000				15,000		15,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	WHITEWATER BASE STATION	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	WHITEWATER BASE STATION	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - Base Stations	ING - AMBULANCE	WHITEWATER BASE STATION	New Build	3,400,000	3,400,000					3,400,000	3,400,000
<b>D&amp;P PROPERTY - Base Stations Total</b>				<b>8,900,000</b>	<b>8,900,000</b>	-	-	-	<b>400,000</b>	<b>8,500,000</b>	<b>8,900,000</b>
D&P PROPERTY - Pembroke	BUILDING	Carry Forward	D5038 - Building automation/security	75,000	75,000						75,000
D&P PROPERTY - Pembroke	BUILDING	County Admin - Site	G2020 - Parking Lots	200,000	200,000						200,000
D&P PROPERTY - Pembroke	BUILDING	County Admin - Site	Staircase replacement at front entr	75,000	75,000						75,000
D&P PROPERTY - Pembroke	BUILDING	County Admin Building	B30 - Roofing	37,000	37,000						37,000
D&P PROPERTY - Pembroke	BUILDING	County Admin Building	B30 - Roofing	80,000	80,000						80,000
D&P PROPERTY - Pembroke	BUILDING	County Admin Building	Air Conditioning replacement	0	35,000						35,000
D&P PROPERTY - Pembroke	BUILDING	COUNTY ADMINISTRATION	Generator Transfer Switch & load ba	0	50,000						50,000
<b>D&amp;P PROPERTY - Pembroke Total</b>				<b>467,000</b>	<b>552,000</b>	-	-	-	<b>552,000</b>	-	<b>552,000</b>
D&P PROPERTY - RCP	BUILDING	RENFREW COUNTY PLACE	Parking Lot behind Storage	120,000	120,000						120,000
D&P PROPERTY - RCP	BUILDING	Renfrew County Place Building	B30 - Roofing	100,000	100,000						100,000
D&P PROPERTY - RCP	BUILDING	Renfrew County Place Building	Building Automation System	75,000	75,000						75,000
D&P PROPERTY - RCP	BUILDING	Renfrew County Place Building	C3060 - Floor Finishes - Units	43,831	43,831						43,831
D&P PROPERTY - RCP	BUILDING	Renfrew County Place Building	Fuel tank & Fob System	50,000	50,000						50,000
D&P PROPERTY - RCP	EQUIPMENT	RENFREW COUNTY PLACE	VM Ware Server	20,000	20,000						20,000
<b>D&amp;P PROPERTY - RCP Total</b>				<b>408,831</b>	<b>408,831</b>	-	-	-	<b>408,831</b>	-	<b>408,831</b>
D&P PROPERTY - Renfrew OPP	BUILDING	OPP Police Station	Building Automation System	75,000	75,000						75,000
<b>D&amp;P PROPERTY - Renfrew OPP Total</b>				<b>75,000</b>	<b>75,000</b>	-	-	-	<b>75,000</b>	-	<b>75,000</b>
LONG TERM CARE - BM	BUILDING	B2020 - Exterior Windows	exterior windows	100,000	100,000						100,000
LONG TERM CARE - BM	BUILDING	C1030 - Interior Doors	4 interior sliding doors, 2 interior glas	38,000	38,000						38,000
LONG TERM CARE - BM	BUILDING	C3020 - Floor Finishes	Concrete	45,855	45,855						45,855
LONG TERM CARE - BM	BUILDING	C3020 - Floor Finishes	rolled vinyl	54,000	54,000						54,000
LONG TERM CARE - BM	BUILDING	D1010 - Elevators & Lifts	OTIS passenger elevator	250,000	250,000						250,000
LONG TERM CARE - BM	BUILDING	D1010 - Elevators & Lifts	OTIS passenger elevator	14,000	14,000						14,000
LONG TERM CARE - BM	BUILDING	D2010 - Plumbing Fixtures	Argo Tubs	60,000	60,000						60,000
LONG TERM CARE - BM	BUILDING	D3034 - Packaged Air Conditioning Units	replacement of servery units	50,000	50,000						50,000
LONG TERM CARE - BM	BUILDING	D3055 - Fin Tube Radiation	Heaters in all rooms	83,000	83,000						83,000
LONG TERM CARE - BM	EQUIPMENT	E1042 - Laundry Room Equipment	3 washers new dryers	40,000	40,000						40,000
LONG TERM CARE - BM	EQUIPMENT	E2010 - Fixed Furnishings	kitchen cabinets 2 x servery 2 x cab	50,000	50,000						50,000
LONG TERM CARE - BM	EQUIPMENT	E-Equipment and Furnishings	Ride on Auto scrubber	20,000	20,000						20,000
LONG TERM CARE - BM	EQUIPMENT	IT	Firewall (2 @ site)	20,000	20,000						20,000
LONG TERM CARE - BM	EQUIPMENT	IT	Firewall (2 @ site)	20,000	20,000						20,000
<b>LONG TERM CARE - BM Total</b>				<b>844,855</b>	<b>844,855</b>	-	-	-	<b>844,855</b>	-	<b>844,855</b>
LONG TERM CARE - ML	BUILDING	C1030 Interior Doors	Swipe access on controlled entry roc	75,000	75,000						75,000
LONG TERM CARE - ML	BUILDING	C3020 - Floor Finishes	Vinyl plank flooring in offices	60,000	60,000						60,000
LONG TERM CARE - ML	BUILDING	D2095 - Domestic Water Heaters	2 domestic and 2 laundry / kitchen	127,375	127,375						127,375
LONG TERM CARE - ML	BUILDING	D3022 - Hot Water Boilers	building heating	200,000	200,000						200,000
LONG TERM CARE - ML	BUILDING	D3034 - Packaged Air Conditioning Units	ERV 1 - Supply L/s 2600 Exhaust L/	0	25,000						25,000
LONG TERM CARE - ML	BUILDING	D3034 - Packaged Air Conditioning Units	ERV 2 - Supply L/s 2600 Exhaust L/	0	25,000						25,000
LONG TERM CARE - ML	BUILDING	D3034 - Packaged Air Conditioning Units	ERV 3 - Supply L/s 2600 Exhaust L/	0	25,000						25,000
LONG TERM CARE - ML	BUILDING	D3034 - Packaged Air Conditioning Units	ERV 4 - Supply L/s 2600 Exhaust L/	0	25,000						25,000
LONG TERM CARE - ML	BUILDING	D3035 - Cooling Piping And Fittings		136,546	136,546						136,546
LONG TERM CARE - ML	BUILDING	D3045 - Exhaust Ventilation Systems	2 x air volume 4700 x 3300 Unit ven	30,000	30,000						30,000
LONG TERM CARE - ML	BUILDING	D3058-D - Make-Up AHU	Room C222 - AHU #4 - Kitchen	25,000	25,000						25,000
LONG TERM CARE - ML	EQUIPMENT	Adaptive Bike	Adaptive Bike	22,000	22,000						22,000
LONG TERM CARE - ML	EQUIPMENT	COMPUTER	VM Ware Server	20,000	20,000						20,000

**County of Renfrew  
2026 BUDGET  
Capital**

Department	Primary Category	Location/Other	Detail	Asset Mgmt Plan V3.2 Oct 2025	Budget \$	Sources of Financing				
						Taxation/Other	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt
LONG TERM CARE - ML	EQUIPMENT	D1011 - Passage Elevators	35 ceiling lift motors with tilt carrier fr	175,000	175,000			175,000		175,000
LONG TERM CARE - ML	EQUIPMENT	D5038 - Security Systems	Multiple cameras	20,000	20,000			20,000		20,000
LONG TERM CARE - ML	EQUIPMENT	E2010 - Fixed Furnishings	Kitchen areas 2 x each floor	30,060	30,060			30,060		30,060
LONG TERM CARE - ML	EQUIPMENT	E2010 - Fixed Furnishings	Servery 1 A & 1 B	30,000	30,000			30,000		30,000
<b>LONG TERM CARE - ML Total</b>				<b>950,981</b>	<b>1,050,981</b>			<b>1,050,981</b>		<b>1,050,981</b>
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	Power Load STYKER POWERLOAI	34,628	34,628			34,628		34,628
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	Power Load STYKER POWERLOAI	34,628	34,628			34,628		34,628
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	Power Load STYKER POWERLOAI	34,628	34,628			34,628		34,628
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	STRETCHER - STRYKER POWER	29,160	29,160			29,160		29,160
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	STRETCHER - STRYKER POWER	29,160	29,160			29,160		29,160
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	STRETCHER - STRYKER POWER	29,160	29,160			29,160		29,160
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	STRETCHER - STRYKER POWER	29,160	29,160			29,160		29,160
PARAMEDIC SERVICE	EQUIPMENT	STRETCHER	STRETCHER - STRYKER POWER	29,160	29,160			29,160		29,160
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2024 order fit uj	225,000	225,000			225,000		225,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2024 order fit uj	225,000	225,000			225,000		225,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2024 order fit uj	225,000	225,000			225,000		225,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2024 order fit uj	225,000	225,000			225,000		225,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	AMBULANCE	Mercedes MX152A (2025 order)	324,000	324,000			324,000		324,000
PARAMEDIC SERVICE	VEHICLES	LIGHT VEHICLE	CHEV Tahoe	125,000	125,000				125,000	125,000
PARAMEDIC SERVICE	VEHICLES	LIGHT VEHICLE	CHEV Tahoe	125,000	125,000				125,000	125,000
PARAMEDIC SERVICE	VEHICLES	LIGHT VEHICLE	CHEV Tahoe	125,000	125,000				125,000	125,000
PARAMEDIC SERVICE	VEHICLES	LIGHT VEHICLE	MTCE VAN	0	80,000				80,000	80,000
PARAMEDIC SERVICE	VEHICLES	LIGHT VEHICLE	COMAND VAN	0	170,000				170,000	170,000
PARAMEDIC SERVICE	VEHICLES	TRAILER	UTV TRAILER	0	20,000				20,000	20,000
<b>PARAMEDIC SERVICE Total</b>				<b>3,115,524</b>	<b>3,385,524</b>			<b>2,930,524</b>	<b>455,000</b>	<b>3,385,524</b>
PW CAPITAL CONSTRUCTION	BRIDGE	Arnprior CPR Overhead	1 0.01 km S of Lot 6 Con B-McNab	60,000	0					-
PW CAPITAL CONSTRUCTION	BRIDGE	Calabogie Bridge	B032	35,000	35,000			35,000		35,000
PW CAPITAL CONSTRUCTION	BRIDGE	Combermere Bridge	carry forward of unfinished 2025 work		118,000			118,000		118,000
PW CAPITAL CONSTRUCTION	BRIDGE	Constant Creek Bridge	Ferguson Lake Road. 5.3 km N of C	60,000	60,000			60,000		60,000
PW CAPITAL CONSTRUCTION	BRIDGE	Danny Constant Bridge	Constant Lake Road 1.5 km W of Hi	700,000	700,000			700,000		700,000
PW CAPITAL CONSTRUCTION	BRIDGE	General Structure Repairs	various	150,000	150,000			150,000		150,000
PW CAPITAL CONSTRUCTION	BRIDGE	Mackey Creek Bridge	Mackey Creek Rd 6.2 km S of Highw	13,000	13,000			13,000		13,000
PW CAPITAL CONSTRUCTION	BRIDGE	Madawaska River Bridge	B031	35,000	35,000			35,000		35,000
PW CAPITAL CONSTRUCTION	BRIDGE	O'Grady Bridge	O'Grady Settlement Road 4.5 km fro	750,000	750,000			750,000		750,000
PW CAPITAL CONSTRUCTION	BRIDGE	Turcotte Bridge	B188	1,000,000	1,000,000			1,000,000		1,000,000
PW CAPITAL CONSTRUCTION	BRIDGE	Waba Creek Bridge	2 0.8 km W of County Road 23	850,000	850,000			850,000		850,000
PW CAPITAL CONSTRUCTION	CULVERT	Broomes Creek Culvert	0.1 km E of Foresters Falls	2,000,000	680,000				680,000	680,000
PW CAPITAL CONSTRUCTION	CULVERT	Burnt Bridge	Burnt Bridge Road 0.35 km N of CR	287,000	287,000			287,000		287,000
PW CAPITAL CONSTRUCTION	CULVERT	Eneas Road Culvert	Eneas Creek Rd 0.2 km S of County	18,000	18,000			18,000		18,000
PW CAPITAL CONSTRUCTION	CULVERT	Hurds Creek Culverts	Wittkie Road 1km S of Foymount Rc	66,500	18,000			18,000		18,000
PW CAPITAL CONSTRUCTION	CULVERT	McGregor Culvert	Lochwinnoch Road 2.3 km S of Cou	18,000	18,000			18,000		18,000
PW CAPITAL CONSTRUCTION	CULVERT	McPhee Road Culvert	McPhees Bay Road 0.5 km S of Cou	162,000	162,000			162,000		162,000
PW CAPITAL CONSTRUCTION	CULVERT	Mill Creek Pipes	Zion Line 2 km N of County Road 21	372,000	10,000			10,000		10,000
PW CAPITAL CONSTRUCTION	CULVERT	Mud Creek Culvert	Stafford Second Line 4 km NW of C	402,000	10,000			10,000		10,000
PW CAPITAL CONSTRUCTION	CULVERT	Olsheskie Creek Culvert	Stan Olsheskie Road 8 km N of Cou	382,000	382,000			382,000		382,000
PW CAPITAL CONSTRUCTION	CULVERT	Peter Black Culvert	24 400m from Stafford 3rd Line	54,000	54,000			54,000		54,000
PW CAPITAL CONSTRUCTION	CULVERT	Pleasant Valley Culvert	Pleasant Valley Road 0.25 km N of t	232,000	232,000			232,000		232,000
PW CAPITAL CONSTRUCTION	CULVERT	Silver Creek Culverts	Silver Lake Road 1.1 km W of Wolfe	18,000	0					-
PW CAPITAL CONSTRUCTION	CULVERT	Stencell's Culvert	Stencells Road 0.3 km N of County f	18,000	18,000			18,000		18,000
PW CAPITAL CONSTRUCTION	ROAD	Bulger Rd	Agnew Rd-to-McGaghran Rd	947,940	947,940			947,940		947,940
PW CAPITAL CONSTRUCTION	ROAD	Calabogie Rd	Fleming Rd-to-Fraser Rd	698,640	890,244				890,244	890,244
PW CAPITAL CONSTRUCTION	ROAD	Calabogie Rd	Fraser Rd-to-Riopelle Rd	1,543,300	1,543,300			1,543,300		1,543,300
PW CAPITAL CONSTRUCTION	ROAD	Calabogie Rd	Riopelle Rd-to-Cty Rd 52 (Burnstow	1,157,820	1,157,820			1,157,820		1,157,820
PW CAPITAL CONSTRUCTION	ROAD	Castleford Rd	Humphries Rd-to-Cty Rd 1 (River Rc	778,160	778,160			778,160		778,160
PW CAPITAL CONSTRUCTION	ROAD	Chenaux Rd	Cty Rd 48 (Magnesium Rd)-to-Camp	405,917	405,917			405,917		405,917
PW CAPITAL CONSTRUCTION	ROAD	Chenaux Rd	Hwy 17-to-Cty Rd 48 (Magnesium R	487,291	487,291			487,291		487,291
PW CAPITAL CONSTRUCTION	ROAD	Deep River Road	Champlain St/ Glendale Ave-to-Ridg	854,012	854,012			854,012		854,012
PW CAPITAL CONSTRUCTION	ROAD	Doran Rd	Cty Rd 28 (Barron Canyon Rd)-to-H	171,895	171,895				171,895	171,895
PW CAPITAL CONSTRUCTION	ROAD	Doran Rd	Forest Lea Rd-to-Cty Rd 28 (Barron	1,118,766	1,118,766			1,118,766		1,118,766
PW CAPITAL CONSTRUCTION	ROAD	Foymount Rd.	carry forward of unfinished 2025 work		1,145,000			1,145,000		1,145,000
PW CAPITAL CONSTRUCTION	ROAD	Matawatchan Rd.	carry forward of unfinished 2025 work		78,000			78,000		78,000
PW CAPITAL CONSTRUCTION	ROAD	Palmer Rd	Finch Rd-to-Palmer Rapids Dam Rd	662,460	0					-
PW CAPITAL CONSTRUCTION	ROAD	Palmer Rd	Jewellville Bdge N Exp Jnt-to-Palme	651,480	0					-

**County of Renfrew  
2026 BUDGET  
Capital**

Department	Primary Category	Location/Other	Detail	Asset Mgmt Plan V3.2 Oct 2025	Budget \$	Sources of Financing					
						Taxation/Other	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt	Total
PW CAPITAL CONSTRUCTION	ROAD	Palmer Rd	Palmer Rapids Dam Rd-to-Jewellevill	461,160	0						
PW CAPITAL CONSTRUCTION	ROAD	Petawawa Blv Roundabout	Cty Rd 26 (Doran St)-to-Cty Rd 16 (	500,000	500,000		500,000				500,000
PW CAPITAL CONSTRUCTION	ROAD	Petawawa Blv Roundabout	Cty Rd 37 (Murphy Rd)-to-Cty Rd 26	500,000	500,000			500,000			500,000
PW CAPITAL CONSTRUCTION	ROAD	Ridge Road	Champlain St-to-Deep River Road	616,430	616,430				616,430		616,430
PW CAPITAL CONSTRUCTION	ROAD	Ridge Road	Dalton St-to-Champlain St	495,900	495,900				495,900		495,900
PW CAPITAL CONSTRUCTION	ROAD	River Road	County Road 20-to-Grantham Road	333,960	333,960				333,960		333,960
PW CAPITAL CONSTRUCTION	ROAD	Rockingham Rd	Guiney Rd-to-Letterkeny Rd	1,096,964	1,096,964			1,096,964			1,096,964
PW CAPITAL CONSTRUCTION	ROAD	Round Lake Rd	Bonnechere R Bdge E Exp Jnt-to-Dt	561,660	561,660			561,660			561,660
PW CAPITAL CONSTRUCTION	ROAD	Round Lake Rd	Dunnes Bay Lane-to-Red Rock Rd	1,492,700	1,492,700			938,340	554,360		1,492,700
PW CAPITAL CONSTRUCTION	ROAD	Round Lake Rd	Red Rock Rd-to-Foy Park Corridor	551,540	551,540				551,540		551,540
PW CAPITAL CONSTRUCTION	ROAD	Ruby Rd	Hoffman Rd-to-Zadow Rd	831,970	831,970		831,970		-		831,970
PW CAPITAL CONSTRUCTION	ROAD	Ruby Rd	Wolfe Rd-to-Hoffman Road	790,560	790,560		831,970		622,530		790,560
PW CAPITAL CONSTRUCTION	ROAD	Siberia Rd	Babinski Rd-to-Pipedream Lane	873,120	873,120		856,181		16,939		873,120
PW CAPITAL CONSTRUCTION	ROAD	Siberia Rd	Sunny Hill Rd-to-Babinski Rd	742,335	742,335				742,335		742,335
PW CAPITAL CONSTRUCTION	ROAD	Storyland Rd	carry forward of unfinished 2025 work		178,000				178,000		178,000
PW CAPITAL CONSTRUCTION	ROAD	various	INTERSECTION UPGRADES	75,000	75,000				75,000		75,000
PW CAPITAL CONSTRUCTION	ROAD	various	SCRATCH COAT	750,000	750,000				750,000		750,000
PW CAPITAL CONSTRUCTION	ROAD	Wilno South Rd	Hwy 60-to-Mountain View Rd	838,880	838,880				838,880		838,880
PW CAPITAL CONSTRUCTION	ROAD	Wilno South Rd	Mountain View Rd-to-Inukshuk Rd	415,160	415,160				415,160		415,160
PW CAPITAL CONSTRUCTION	ROAD	Witt Rd	Cty Rd 56 (Woito Station Rd)-to-Loc	973,474	973,474			973,474			973,474
PW CAPITAL CONSTRUCTION	ROAD	Witt Rd	Locksley Rd-to-Cty Rd 26 (Doran Rc	979,362	979,362			523,523	455,839		979,362
<b>PW CAPITAL CONSTRUCTION Total</b>				<b>31,040,357</b>	<b>28,775,360</b>	-	<b>2,356,181</b>	<b>2,996,997</b>	<b>17,860,157</b>	<b>5,562,025</b>	<b>28,775,360</b>
PW EQUIPMENT	EQUIPMENT	15 K 2 Post Hoist	GP	25,000	25,000						25,000
PW EQUIPMENT	EQUIPMENT	Hydrovac Trailer	WWRP	150,000	150,000				150,000		150,000
PW EQUIPMENT	EQUIPMENT	Light Tower	CON	30,000	30,000				30,000		30,000
PW EQUIPMENT	VEHICLES	3 Ton Truck	CP	240,000	240,000				240,000		240,000
PW EQUIPMENT	VEHICLES	6 Ton Truck	CP	480,000	480,000				480,000		480,000
PW EQUIPMENT	VEHICLES	6 Ton Truck	GP	480,000	480,000				480,000		480,000
PW EQUIPMENT	VEHICLES	6 Ton Truck	carry forward		486,948				486,948		486,948
PW EQUIPMENT	VEHICLES	6 Ton Truck	carry forward		486,948				486,948		486,948
PW EQUIPMENT	VEHICLES	6 Ton Truck	carry forward		486,948				486,948		486,948
PW EQUIPMENT	VEHICLES	LIGHT VEHICLE	PICK UP TRUCK CP	80,000	80,000					80,000	80,000
PW EQUIPMENT	VEHICLES	LIGHT VEHICLE	PICK UP TRUCK CP	70,000	70,000					70,000	70,000
PW EQUIPMENT	VEHICLES	LIGHT VEHICLE	PICK UP TRUCK WWRP	70,000	70,000					70,000	70,000
PW EQUIPMENT	VEHICLES	Loader		450,000	450,000				450,000		450,000
PW EQUIPMENT	VEHICLES	Side by Side	Trails	50,000	50,000				50,000		50,000
PW EQUIPMENT	VEHICLES	TRAILER 18' Utility	CON	20,000	20,000				20,000		20,000
<b>PW EQUIPMENT Total</b>				<b>2,145,000</b>	<b>3,605,844</b>	-	-	-	<b>3,385,844</b>	<b>220,000</b>	<b>3,605,844</b>
PW HOUSING	BUILDING	Goshen Storage Shed N	Foundation Concrete Wall & Slab	50,000	50,000				50,000		50,000
PW HOUSING	BUILDING	Goshen Storage Shed N	Superstructure Wood Superstructure	60,000	60,000				60,000		60,000
PW HOUSING	BUILDING	Goshen Storage Shed N	Walls Wall structure & Sheathing	50,000	50,000				50,000		50,000
PW HOUSING	BUILDING	Goshen Storage Shed S	Foundation Concrete Wall & Slab	50,000	50,000				50,000		50,000
PW HOUSING	BUILDING	Goshen Storage Shed S	Superstructure Wood Superstructure	45,000	45,000				45,000		45,000
PW HOUSING	BUILDING	Goshen Storage Shed S	Walls Wall structure & Sheathing	45,000	45,000				45,000		45,000
PW HOUSING	BUILDING	Southwest Main Building	Doors Man Doors	25,000	25,000				25,000		25,000
PW HOUSING	BUILDING	Southwest Main Building	Doors Man/Fire Doors	25,000	25,000				25,000		25,000
PW HOUSING	BUILDING	Southwest Main Building	Fixed Furnishings Kitchen, Laundry,	25,000	25,000				25,000		25,000
PW HOUSING	BUILDING	Whitewater Patrol	HVAC Carryforward		43,000				43,000		43,000
<b>PW HOUSING Total</b>				<b>375,000</b>	<b>418,000</b>	-	-	-	<b>418,000</b>	-	<b>418,000</b>
PW TRAILS	TRAILS - BRIDGE	17 and Bissett Creek Overpass	0.6 kms west of Crossing Road	110,000	110,000				110,000		110,000
PW TRAILS	TRAILS - BRIDGE	Gould's Creek	0.5 kms south of Astrolabe Road	20,000	20,000				20,000		20,000
PW TRAILS	TRAILS - BRIDGE	Haley's Gully	0.2 kms east of highway 17 near Oln	75,000	75,000				75,000		75,000
PW TRAILS	TRAILS - BRIDGE	Madawaska River	0.3 kms south of Daniel street	200,000	200,000				200,000		200,000
PW TRAILS	TRAILS - BRIDGE	Madawaska River 1	0.1 kms north of Generating Station	46,000	46,000				46,000		46,000
PW TRAILS	TRAILS - BRIDGE	Sheedys Creek 1	14.3 kms east of Dunlop Crescent	20,000	20,000				20,000		20,000
PW TRAILS	TRAILS - BRIDGE	Sheedys Creek 3	12.4 kms east of Dunlop Crescent	15,000	15,000				15,000		15,000
PW TRAILS	TRAILS - BRIDGE	Snake River	0.5 kms north of Poff Road	75,000	75,000				75,000		75,000
PW TRAILS	TRAILS - LAND	Algonquin Trail	Crossing Rd. (Bissett Creek) to Sher	1,068,200	1,068,200				1,068,200		1,068,200
PW TRAILS	TRAILS - LAND	CN TRANSFER	LEGAL FEES FOR LAND TRANSFER	10,000	10,000				10,000		10,000
<b>PW TRAILS Total</b>				<b>1,639,200</b>	<b>1,639,200</b>	-	-	-	<b>1,639,200</b>	-	<b>1,639,200</b>
REW COUNTY HOUSING	BUILDING	1030-1106 Lea St - (4) Townhome Blocks	Vacant Unit Renovation	750,000	750,000		270,025		479,975		750,000
REW COUNTY HOUSING	BUILDING	1030-1106 Lea St - Shop	A10 - Foundations	150,000	150,000				150,000		150,000
REW COUNTY HOUSING	BUILDING	1110-1144 Lea St - (2) Townhome Blocks	B2010 - Exterior Walls	750,000	750,000		750,000		-		750,000
REW COUNTY HOUSING	BUILDING	150 Elizabeth Street North	Balconues	195,000	195,000		195,000		-		195,000
REW COUNTY HOUSING	BUILDING	204/206-240/242 Cecil Street - (18) Duplex	B30 - Roofing	100,000	100,000				100,000		100,000
REW COUNTY HOUSING	BUILDING	204/206-240/242 Cecil Street - (18) Duplex	G2050 - Landscaping	50,000	50,000				50,000		50,000

**County of Renfrew  
2026 BUDGET  
Capital**

Department	Primary Category	Location/Other	Detail	Asset Mgmt Plan V3.2 Oct 2025	Budget \$	Sources of Financing					
						Taxation/Other	Provincial Grant	Gas Tax Res Reserve	Reserves	Debt	Total
RENFREW COUNTY HOUSING	BUILDING	1 Oak Cres, 596-598 Frank Dench St - (13	B30 - Roofing	250,000	250,000		128,950	121,050		250,000	
RENFREW COUNTY HOUSING	BUILDING	236 Hall Avenue	Flooring	100,000	100,000			100,000		100,000	
RENFREW COUNTY HOUSING	BUILDING	26 Spruce Street - Apartment	26 Spruce Street - Apartment	63,250	63,250			63,250		63,250	
RENFREW COUNTY HOUSING	BUILDING	26 Spruce Street - Apartment	B2030 - Exterior Doors	115,000	115,000			115,000		115,000	
RENFREW COUNTY HOUSING	BUILDING	26 Spruce Street - Apartment	B30 - Roofing	180,000	180,000			180,000		180,000	
RENFREW COUNTY HOUSING	BUILDING	35 Francis	triplex carryover	0	50,000		50,000			50,000	
RENFREW COUNTY HOUSING	BUILDING	400 Nelson Street	D5013 - Main Electrical Service and	34,500	34,500			34,500		34,500	
RENFREW COUNTY HOUSING	BUILDING	400 Nelson Street	G2020 - Parking Lots	25,000	25,000			25,000		25,000	
RENFREW COUNTY HOUSING	BUILDING	41 Vimy Boulevard	A10 - Foundations	100,000	100,000			100,000		100,000	
RENFREW COUNTY HOUSING	BUILDING	425 Nelson Street	G2020 - Parking Lots	25,000	25,000			25,000		25,000	
RENFREW COUNTY HOUSING	BUILDING	425 Nelson Street - Site	Driveway Paving	100,000	100,000			100,000		100,000	
RENFREW COUNTY HOUSING	BUILDING	425 Nelson Street - Site	G2030 - Pedestrian Paving	21,114	21,114			21,114		21,114	
RENFREW COUNTY HOUSING	BUILDING	44 Lorne Street	Garage	25,000	25,000			25,000		25,000	
RENFREW COUNTY HOUSING	BUILDING	55 Poplar Street	Lighting	17,500	17,500			17,500		17,500	
RENFREW COUNTY HOUSING	BUILDING	5967 Palmer Rapids Road	B30 - Roofing	75,000	75,000			75,000		75,000	
RENFREW COUNTY HOUSING	BUILDING	8 Burwash Street	Lighting	90,000	90,000			90,000		90,000	
RENFREW COUNTY HOUSING	BUILDING	bronx & reynolds	window & door	0	50,000		50,000			50,000	
RENFREW COUNTY HOUSING	BUILDING	Entire portfolio	Camera replacements across portfol	250,000	250,000			250,000		250,000	
RENFREW COUNTY HOUSING	BUILDING	Entire portfolio	New install bathroom fans	50,000	50,000			50,000		50,000	
RENFREW COUNTY HOUSING	BUILDING	:HC Renewal project #1 (24 units, Pembroke)		7,600,000	7,600,000	3,600,000		-	4,000,000	7,600,000	
RENFREW COUNTY HOUSING	BUILDING	Various apartment buildings	Balcony Inspection and Repair	150,000	150,000			150,000		150,000	
RENFREW COUNTY HOUSING	BUILDING	Various apartment buildings	Electrical Consultant to review 600 A	175,000	175,000			175,000		175,000	
RENFREW COUNTY HOUSING	BUILDING	Various apartment buildings	Hallway Floor Replacement	75,000	75,000			75,000		75,000	
RENFREW COUNTY HOUSING	BUILDING	Various housing units	Tree cutting	100,000	100,000			100,000		100,000	
RENFREW COUNTY HOUSING	VEHICLES	LIGHT VEHICLE	TRUCK PICKUP Chevrolet Silverad	80,000	80,000			-	80,000	80,000	
RENFREW COUNTY HOUSING	VEHICLES	LIGHT VEHICLE	TRUCK PICKUP DODGE RAM 250	85,000	85,000			-	85,000	85,000	
RENFREW COUNTY HOUSING	VEHICLES	TRAILER DUMP P12 - Pembroke		15,000	15,000			15,000		15,000	
<b>RENFREW COUNTY HOUSING Total</b>				<b>11,796,364</b>	<b>11,896,364</b>	<b>3,600,000</b>	<b>1,443,975</b>	<b>-</b>	<b>2,687,389</b>	<b>4,165,000</b>	<b>11,896,364</b>
<b>Grand Total</b>				<b>61,923,112</b>	<b>61,647,959</b>	<b>3,600,000</b>	<b>3,800,156</b>	<b>2,996,997</b>	<b>32,313,781</b>	<b>18,937,025</b>	<b>61,647,959</b>





## BUSINESS CASE - STAFFING REPORT

BM2026-01

Date: Budget 2026

Department: Long Term Care

Report Prepared by: Dean Quade, Acting Director

<b>PROPOSAL</b>	Increase part-time Unit Clerks hours.
<b>POSITIONS</b> Union <input checked="" type="checkbox"/> Non-Union <input type="checkbox"/>	The Unit Clerk position is a unionized position under CUPE Local 1508.
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b><u>Background</u></b></p> <p>In May 2024, the staffing complement at Bonnechere Manor designated a full-time Staffing Clerk which was formerly a full-time Unit Clerk. At that time the reliance on a single Staffing Clerk position compromised operational integrity where staffing was concerned. Risks encountered unplanned illness/ emergency leaves for the incumbent. As Unit Clerk job duties and training covered only call-ins versus full scheduling duties, absence of the Staffing Clerk caused significant impact to operations. Overall the approved model was successful for Staffing Clerks, the Receptionist and Unit Clerk meaning services were maintained at current service standards. Over the last year or so the service standards have grown due to the increasing needs of our residents. Unit Clerks have encountered growing conflicts prioritizing the diverse needs of resident-centered care.</p> <p>Unit Clerks play a critical role in resident-centered care by managing the complex administrative lifecycle of each resident, including admission, transfer, and discharge. They maintain precise medical records, obtain necessary information releases, and prepare clinical charts. At the unit level, they provide essential support to the multidisciplinary team by coordinating conference calendars, bath lists, assessment schedules, and resident weight data. Additionally, Unit Clerks facilitate external healthcare access by managing lab requisitions and medical appointments, including transportation and nourishment logistics, while ensuring physician progress notes are accurately recorded in multidisciplinary charts. They also provide coverage for Receptionist roles during scheduled leave.</p>

	<p><b>Discussion</b>          If Bonnechere Manor adopts the current service standards expectations to ensure robust coverage, each of the two existing staff will work one day per week in addition to their existing rotation.</p>																								
<p><b>FINANCIAL CONSIDERATIONS</b></p>	<table border="1" data-bbox="709 334 1612 553"> <thead> <tr> <th data-bbox="709 334 1018 383">Position</th> <th data-bbox="1018 334 1121 383">Hours</th> <th data-bbox="1121 334 1291 383">Salary</th> <th data-bbox="1291 334 1470 383">Benefits</th> <th data-bbox="1470 334 1612 383">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="709 383 1018 456">Increase Part-time Unit Clerk</td> <td data-bbox="1018 383 1121 456">728</td> <td data-bbox="1121 383 1291 456">\$ 25,760</td> <td data-bbox="1291 383 1470 456">\$8,243</td> <td data-bbox="1470 383 1612 456">\$34,003</td> </tr> <tr> <td data-bbox="709 456 1018 505">City of Pembroke Share</td> <td data-bbox="1018 456 1121 505"></td> <td data-bbox="1121 456 1291 505"></td> <td data-bbox="1291 456 1470 505"></td> <td data-bbox="1470 456 1612 505">\$(10,439)</td> </tr> <tr> <td data-bbox="709 505 1018 553"><b>Net Cost</b></td> <td data-bbox="1018 505 1121 553">728</td> <td data-bbox="1121 505 1291 553"></td> <td data-bbox="1291 505 1470 553"></td> <td data-bbox="1470 505 1612 553"><b>\$23,564</b></td> </tr> </tbody> </table> <p data-bbox="636 565 1791 599">This includes the financial liability consistent with the budget: vacation, stat days and shift premiums.</p>					Position	Hours	Salary	Benefits	Total	Increase Part-time Unit Clerk	728	\$ 25,760	\$8,243	\$34,003	City of Pembroke Share				\$(10,439)	<b>Net Cost</b>	728			<b>\$23,564</b>
Position	Hours	Salary	Benefits	Total																					
Increase Part-time Unit Clerk	728	\$ 25,760	\$8,243	\$34,003																					
City of Pembroke Share				\$(10,439)																					
<b>Net Cost</b>	728			<b>\$23,564</b>																					



## BUSINESS CASE - STAFFING REPORT

BM2026-02

Date: Budget 2026

Department: Long Term Care

Report Prepared by: Dean Quade, Acting Director

<b>PROPOSAL</b>	The addition of a full-time Assistant Environmental Services Supervisor (AESS) complement to create an equally shared position between Bonnechere Manor and Miramichi Lodge.
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Assistant Environmental Services Supervisor (AESS) a non-union expected to be classified under Group 6.
	<p><b><u>Background</u></b></p> <p>Operational demands within Environmental Services (ES) have increased significantly due to evolving regulatory, operational, and resident care requirements. These pressures stem from procurement processes, IPAC and Ministry of Long-Term Care standards, aging infrastructure, and rising resident acuity and service expectations, as evidenced by:</p> <ul style="list-style-type: none"> <li>Enhanced IPAC and isolation practices.</li> <li>Increased resident acuity, resulting in higher volumes of damage repairs and maintenance requests.</li> <li>Increased resident turnover and movement throughout the building.</li> <li>The need to maintain a safe work environment amid escalating workload and regulatory change.</li> <li>Expanded IPAC requirements, including enhanced audits and monitoring.</li> <li>Implementation of IPAC IC 033 – Construction and Renovation SOP, requiring assessments for all renovation and daily maintenance activities.</li> <li>A new laundry distribution process requiring increased linen volumes and seven-day-per-week laundry operations.</li> <li>Seven-day-per-week HVAC monitoring to ensure timely heat alerts in compliance with the Fixing Long-Term Care Act, 2021 (FLTCA).</li> <li>Aligning with the Butterfly Approach care model.</li> </ul>

<p><b>SUMMARY</b></p> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p>The Environmental Services Department at both homes are experiencing sustained growth in workload, accountability, and complexity. Additional responsibilities now include management and rotation of pandemic supplies, expanded training and education requirements for all building staff, and increasing HR-related demands driven by workforce demographic changes.</p> <p>Simultaneously, aging building infrastructure continues to require more maintenance hours and project oversight. The introduction of IPAC IC 033 further increases workload by mandating construction and renovation risk assessments for all maintenance and renovation activities.</p> <p><b>Discussion</b> To maintain service levels, regulatory compliance, and staff safety, the current Environmental Service’s staffing model is no longer sufficient. The addition of an Assistant Environmental Services Supervisor (AESS) is necessary to support operational continuity.</p>																				
<p><b>FINANCIAL CONSIDERATIONS</b></p>	<p>Total cost per year \$101,023:</p> <table border="1" data-bbox="709 711 1612 927"> <thead> <tr> <th>Position</th> <th>Hours</th> <th>Salary</th> <th>Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Assistant Environmental Services Supervisor</td> <td>1,820</td> <td>\$75,552</td> <td>\$25,471</td> <td>\$101,023</td> </tr> <tr> <td>City of Pembroke Share</td> <td></td> <td></td> <td></td> <td>(31,014)</td> </tr> <tr> <td>Net Cost</td> <td></td> <td></td> <td></td> <td>\$70,009</td> </tr> </tbody> </table> <p>Net cost per home is \$35,004.</p>	Position	Hours	Salary	Benefits	Total	Assistant Environmental Services Supervisor	1,820	\$75,552	\$25,471	\$101,023	City of Pembroke Share				(31,014)	Net Cost				\$70,009
Position	Hours	Salary	Benefits	Total																	
Assistant Environmental Services Supervisor	1,820	\$75,552	\$25,471	\$101,023																	
City of Pembroke Share				(31,014)																	
Net Cost				\$70,009																	



## BUSINESS CASE - STAFFING REPORT

ML2026-01

Date: Budget 2026

Department: Long Term Care

Report Prepared by: Nancy Lemire, Acting Administrator

<b>PROPOSAL</b>	The addition of 2,976 Part Time Personal Support Workers (PSW) hours to specifically work a float afternoon shift, seven days a week.																									
<b>POSITIONS</b> Union <input checked="" type="checkbox"/> Non-Union <input type="checkbox"/>	Personal Support Workers(PSW) are union positions under CUPE Local 3586.																									
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b>Background</b>            The addition of funded PSW hours as proposed further supports efforts to ensure optimal resident focused care that is also consistent with achieving provincially mandated 4 hours of resident care per resident per day. As at September 30, 2025 actual direct hours of care was 3 hours 46 minutes per resident per day.</p> <p><b>Discussion</b>            The additional PSW hours as requested will allow the home to schedule additional care on the afternoon shift. As resident care acuity continues to rise in our LTC Homes, these additional hours will be beneficial toward achieving improved resident care outcomes and improved supervision and safety between the hours of 11:00-19:00 when resident needs levels are high.</p>																									
<b>FINANCIAL CONSIDERATIONS</b>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Position</th> <th>Hours</th> <th>Salary</th> <th>Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PSW</td> <td>2,976</td> <td>\$115,233</td> <td>\$23,047</td> <td>\$138,280</td> </tr> <tr> <td>PSW Premium Funding</td> <td></td> <td></td> <td></td> <td>\$(10,446)</td> </tr> <tr> <td>City of Pembroke Share</td> <td></td> <td></td> <td></td> <td>\$(39,245)</td> </tr> <tr> <td><b>Net Cost</b></td> <td>2,976</td> <td></td> <td></td> <td><b>\$88,589</b></td> </tr> </tbody> </table>	Position	Hours	Salary	Benefits	Total	PSW	2,976	\$115,233	\$23,047	\$138,280	PSW Premium Funding				\$(10,446)	City of Pembroke Share				\$(39,245)	<b>Net Cost</b>	2,976			<b>\$88,589</b>
Position	Hours	Salary	Benefits	Total																						
PSW	2,976	\$115,233	\$23,047	\$138,280																						
PSW Premium Funding				\$(10,446)																						
City of Pembroke Share				\$(39,245)																						
<b>Net Cost</b>	2,976			<b>\$88,589</b>																						



## BUSINESS CASE - STAFFING REPORT

ML2026-02

Date: Budget 2026

Department: Long Term Care

Report Prepared by: Dean Quade, Acting Director

<b>PROPOSAL</b>	The addition of two (2) new part-time Unit Clerks at Miramichi Lodge.
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	The Unit Clerk is a non-union position at Miramichi Lodge (duties previously embedded with Scheduling Clerk).
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b>Background</b></p> <p>Supported by the Ministry of Long-Term Care (MLTC) Level of Care funding, Miramichi Lodge has restructured its administrative staffing. Previously, two Scheduling Clerks shared Unit Clerk duties; however, with the transition to a centralized scheduling system and new software, their roles have shifted. These positions will now focus exclusively on complex scheduling operations including seniority tracking, time bank maintenance, and collective agreement compliance, and will no longer provide Unit Clerk support.</p> <p>Unit Clerks play a critical role in resident-centered care by supporting the complex clinical needs of each resident, including admission, transfer, and discharge. They maintain administrative functions such as medical records, obtain necessary information releases, and prepare clinical charts. At the unit level, they provide essential support to the multidisciplinary team by coordinating conference calendars, assessment schedules, and resident weight data. Additionally, Unit Clerks facilitate external healthcare access by managing lab requisitions and medical appointments including transportation and nourishment logistics, while ensuring physician progress notes are accurately recorded in multidisciplinary charts. The Unit Clerks ensure nursing supply stocks are monitored and stable complete all ordering with supervisor approvals. They also provide coverage for Receptionist and Administrative Clerk roles during scheduled leave.</p>

	<p><b>Discussion</b>          Miramichi Lodge is adopting a part-time Unit Clerk staffing model successfully proven at Bonnechere Manor. This strategic change centralizes clerical duties that were previously distributed among nursing and other administrative personnel. A key operational distinction is that Miramichi Lodge positions are non-union, whereas those at Bonnechere Manor are represented by CUPE. To ensure robust seven-day-a-week coverage, staff at the Lodge follow an every-other-weekend rotation, a more frequent schedule than the one-in-five weekend rotation used by the unionized staff at the Manor.</p>																				
<p><b>FINANCIAL CONSIDERATIONS</b></p>	<table border="1" data-bbox="709 448 1612 646"> <thead> <tr> <th>Position</th> <th>Hours</th> <th>Salary</th> <th>Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Part-time Unit Clerk</td> <td>2,898</td> <td>\$124,446</td> <td>\$37,334</td> <td>\$161,780</td> </tr> <tr> <td>City of Pembroke Share</td> <td></td> <td></td> <td></td> <td>\$(49,666)</td> </tr> <tr> <td><b>Net Cost</b></td> <td>2,898</td> <td></td> <td></td> <td><b>\$112,114</b></td> </tr> </tbody> </table> <p>This includes the financial liability consistent with the budget: vacation and stat days including coverage for Admin Clerk/Receptionist.</p>	Position	Hours	Salary	Benefits	Total	Part-time Unit Clerk	2,898	\$124,446	\$37,334	\$161,780	City of Pembroke Share				\$(49,666)	<b>Net Cost</b>	2,898			<b>\$112,114</b>
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## BUSINESS CASE - STAFFING REPORT

PS2026-01

Date: **Budget 2026**

Department: **Paramedic Service**

Report Prepared by: **Dave Libby, Deputy Chief**

<b>PROPOSAL</b>	Introduction of a Fleet Maintenance Technician within Paramedic Logistics.
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Fleet Maintenance Technician (2,080 hours - Group 4 of the non-union salary grid).
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b><u>Background/Discussion</u></b></p> <p>Through proactive maintenance planning, inventory management, and the integration of modern fleet management technologies, the Fleet Maintenance Technician will enhance service reliability, reduce downtime, and support the continued delivery of high-quality, responsive paramedic care across the County of Renfrew. This role is essential in sustaining the Service’s commitment to innovation, safety, and operational excellence as it continues to grow and evolve.</p> <p>Supporting the County of Renfrew Paramedic Service, the Fleet Maintenance Technician will report to the Commander of Logistics. This position ensures that all Paramedic Service vehicles and related equipment are maintained to the highest standards of safety, reliability, and compliance. This position may be able to offset some costs by enabling up fitting of vehicles for other services, depending on capacity and demand.</p>

	<p>The Fleet Maintenance Technician will be responsible for tasks such as:</p> <ul style="list-style-type: none"> <li>• Performing and coordinating regular vehicle maintenance, including oil changes, inspections, and minor mechanical repairs.</li> <li>• Conducting stretcher, oxygen, and medical equipment system testing and maintenance to ensure functionality and compliance with regulatory requirements.</li> <li>• Maintaining accurate compliance documentation and maintenance records for all fleet and mechanical systems.</li> <li>• Assisting with vehicle upfitting, installations, and preparation of new units for deployment.</li> <li>• Performing maintenance and repairs on specialty vehicles such as boats, ATVs, and trailers.</li> <li>• Coordinating vehicle movement and transport for service, repairs, and operational deployment.</li> <li>• Supporting lifecycle management, parts inventory, and vendor coordination to optimize fleet efficiency and minimize downtime.</li> </ul>																				
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## BUSINESS CASE - STAFFING REPORT

PS2026-02

Date: Budget 2026

Department: Paramedic Service

Report Prepared by: Dave Libby, Deputy Chief

<b>PROPOSAL</b>	Reallocation of a portion of the hours for “Summer Students” to “Part Time Labourer” positions.				
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Labourer (1,120 hours - Group 2 of the non-union salary grid).				
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<b>Background/Discussion</b> Reallocating some seasonal student hours to a year-round casual labourer position will provide flexibility and consistent support for operational, logistical, and community related tasks that are currently limited by seasonal staffing. This role will ensure reliable assistance with supply and equipment management, general operational readiness, improving efficiency and reducing workflow disruptions. The additional capacity during off peak summer months may assist in completion of larger, longer time-framed projects.				
<b>FINANCIAL CONSIDERATIONS</b>	<b>Position</b>	<b>Hours</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total</b>
	PT Labourer x 2	2,240	\$70,906	\$6,933	\$77,839
	Summer Students x 2	(1,120)	\$(20,435)	\$(1,702)	\$(22,137)
	City of Pembroke share				\$(7,330)
	<b>Net Cost</b>	1,120			<b>\$48,372</b>



## BUSINESS CASE - STAFFING REPORT

PS2026-03

Date: **Budget 2026**

Department: **Paramedic Service**

Report Prepared by: **Dave Libby, Deputy Chief**

<b>PROPOSAL</b>	Additional hours for Paramedic training, Delta Team development and research initiatives.																								
<b>POSITIONS</b> Union <input checked="" type="checkbox"/> Non-Union <input type="checkbox"/>	Increase of 2,000 hours to current allotment for Paramedic training hours to support expanding operations, new models of care, research initiatives and expanding speciality teams such as the Sierra and Delta Teams.																								
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b><u>Background/Discussion</u></b></p> <p>To sustain clinical excellence and evolving practice requirements, additional paramedic training hours are required to maintain competency, align with new directives and technology, and support community program growth.</p> <p>With the continued expansion and utilization of specialized response teams within the Paramedic Service and the continual evolution of the Paramedic profession, there is an increased need for education hours and opportunities for staff.</p> <p>The Service is now supporting a broader range of clinical responsibilities, including new models of care, research and pilot initiatives, and the development of specialized response teams such as Sierra and Delta Teams. These programs require advanced skills, consistent practice, and regular recertification to ensure safe, effective deployment. Increased training hours will enable paramedics to receive enhanced clinical instruction, participate in scenario-based and interdisciplinary training, and maintain proficiency with new clinical technologies, research protocols, and operational procedures.</p> <p>Expanding dedicated training time will strengthen quality of care, support risk reduction and accountability, and ensure the Service remains adaptable, competitive, and positioned to lead the provincial system and future-focused models of paramedicine.</p>																								
<b>FINANCIAL CONSIDERATIONS</b>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 30%;">Position</th> <th style="width: 10%;">Hours</th> <th style="width: 15%;">Salary</th> <th style="width: 15%;">Benefits</th> <th style="width: 30%;">Total</th> </tr> </thead> <tbody> <tr> <td>Paramedic</td> <td>2,000</td> <td>\$94,220</td> <td>\$40,710</td> <td>\$134,930</td> </tr> <tr> <td>City of Pembroke share</td> <td></td> <td></td> <td></td> <td style="color: red;">\$(17,757)</td> </tr> <tr> <td><b>Net Cost</b></td> <td>2,000</td> <td></td> <td></td> <td><b>\$117,173</b></td> </tr> </tbody> </table>					Position	Hours	Salary	Benefits	Total	Paramedic	2,000	\$94,220	\$40,710	\$134,930	City of Pembroke share				\$(17,757)	<b>Net Cost</b>	2,000			<b>\$117,173</b>
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## BUSINESS CASE - STAFFING REPORT

ComSer2026-01

Date: **Budget 2026**

Department: **Community Services**

Report Prepared by: **Andrea Patrick, Director**

<b>PROPOSAL</b>	Add 1 new Community Housing Caseworker and 2 new Ontario Works Caseworker positions.
<b>POSITIONS</b> Union <input checked="" type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	The Community Housing Caseworker position is a unionized position within Renfrew County Housing Corporation (RCHC) - CUPE Local 4425; and the 2 Ontario Works Caseworker positions are non-union positions.
<b>SUMMARY</b> <ul style="list-style-type: none"> <li>• <b>Background</b></li> <li>• <b>Discussion</b></li> </ul>	<p><b><u>Background</u></b></p> <p>The acuity and complexity of social and health needs within our communities continue to increase, placing greater demands on housing stability, income support, and social service systems. Individuals are presenting with more intersecting challenges, including deep poverty, food insecurity, health inequities, and housing instability, which require coordinated, person-centered responses. These trends underscore the need for earlier intervention, stronger collaboration across service providers, and sufficient staffing capacity to prevent crises such as eviction and homelessness.</p> <p>At the same time, social service systems are being asked to deliver more intensive supports within constrained funding models. Approaches such as the Mesa model have demonstrated the value of proactive, wraparound supports to stabilize individuals and reduce reliance on emergency interventions. However, implementing these approaches effectively requires adequate resourcing and alignment with available provincial funding opportunities.</p>

**Discussion**

Currently, Community Housing Caseworkers support 1,029 tenancies across RCHC, with each caseworker carrying an average caseload of approximately 200 tenants. The level of support required to maintain stable tenancies has increased significantly, with caseworkers spending more time delivering intensive, person-centered interventions to address complex social and health needs. The Mesa approach has further highlighted the importance of earlier engagement and coordinated supports to prevent evictions and reduce inflow into homelessness, increasing both the time and intensity of caseworker involvement.

In parallel, the Ontario Works caseload has increased by 16% in 2025 compared to the previous year, reaching the highest level in the County of Renfrew in over 25 years. Beyond the growth in caseload volume, the complexity of client needs has also intensified, requiring more comprehensive and time-consuming support than in previous years. This includes addressing barriers related to mental health, housing instability, food insecurity, and access to health care.

The Department of Community Services participates in the Community Response Table alongside social service agencies and health care providers to strengthen collaboration and alignment across systems. Through this forum, service partners are working to build a more effective social safety net and respond collectively to individuals experiencing the highest levels of vulnerability. The Mesa approach has required each participating provider to examine how services can be delivered more comprehensively and efficiently to achieve better outcomes.

While the Province of Ontario provides a capped funding model for Ontario Works service delivery, the County is currently not maximizing the available 50% provincial cost-sharing investment. Increasing staffing capacity would enable a stronger response to rising demand and complexity, while leveraging provincial funding to offset costs. Expanding the number of Ontario Works caseworkers, with 50% of their costs covered by the province, represents an opportunity to enhance service delivery within the department, improve client outcomes, and strengthen system sustainability.

**FINANCIAL CONSIDERATIONS**

Position	Hours	Salary	Benefits	Funding	Pembroke Share	Total
Ontario Works Caseworker	1,820	\$87,618	\$27,464	\$(57,541)	\$(12,589)	\$44,952
Ontario Works Caseworker	1,820	\$87,618	\$27,464	\$(57,541)	\$(12,589)	\$44,952
Community Housing Caseworker	1,820	\$64,680	\$19,732		\$(7,926)	\$76,486
<b>Net Cost</b>	<b>5,463</b>	<b>\$239,916</b>	<b>\$74,660</b>	<b>\$(115,082)</b>	<b>\$(33,104)</b>	<b>\$166,390</b>



## BUSINESS CASE - STAFFING REPORT

CorSer2026-01

Date: Budget 2026

Department: Corporate Services

Report Prepared by: Craig Kelley, CAO

<b>PROPOSAL</b>	To restructure Corporate Services by decreasing the total number of full-time staff from four positions to three, to allow for direct reporting to the Chief Administrative Officer (CAO) of these integral departments while reducing the overall number of CAO direct reports.
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	The following position changes are being recommended within Corporate Services: 1. Remove the Director of Corporate Services position; 2. Alter the position of Manager of Finance/Treasurer to Associate Director of Finance/Treasurer; 3. Alter the position of Manager of Human Resources to Associate Director of People & Culture; and 4. Alter the position of Manager of Information Technology to Associate Director of Information Technology.
<b>SUMMARY</b> <ul style="list-style-type: none"><li>• <b>Background</b></li><li>• <b>Discussion</b></li></ul>	<b>Background</b> In November 2025, the Corporate Services Committee endorsed a revised Corporate Services leadership model and directed that it be brought forward to the 2026 Budget as a business case: <b>Resolution No. FA-CC-25-11-120</b> THAT County Council approve that the following changes to the County of Renfrew's administrative structure be brought forward as a business case to the 2026 budget workshop for consideration: 1. Altering the position of Manager of Finance/Treasurer to Associate Director of Finance/Treasurer; 2. Altering the position of Manager of Human Resources to Associate Director of People & Culture; 3. Altering the position of Manager of Information Technology to Associate Director of Information Technology; and 4. Any realized savings due to restructuring be incorporated into a strategic reserve for purchased services.

	<p><b>Discussion</b></p> <p>The reclassified Associate Director positions have been scored, benchmarked, and validated utilizing the County’s approved evaluation framework, to support the recommendation that the required funding be approved as part of the 2026 Budget.</p> <p>Human Resources has completed the formal job evaluation process in accordance with Corporate Policy B-03 for the three reclassified positions:</p> <ul style="list-style-type: none"> <li>• Associate Director of Finance / Treasurer;</li> <li>• Associate Director of People &amp; Culture; and</li> <li>• Associate Director of Information Technology.</li> </ul> <p>The results confirm that the position of:</p> <ul style="list-style-type: none"> <li>• Associate Director of Finance / Treasurer moves from Group 12 to Group 15;</li> <li>• Associate Director of People &amp; Culture moves from Group 11 to Group 14; and</li> <li>• Associate Director of Information Technology moves from Group 10 to Group 12.</li> </ul> <p>No further structural, classification, or evaluative work is required.</p> <p>As previously stated,</p> <ul style="list-style-type: none"> <li>• The reclassification results in lower overall cost than reinstating a Director of Corporate Services;</li> <li>• Actual costs will be lower than the maximums identified due to internal promotion starting points; and</li> <li>• The model intentionally reallocates funding capacity to support approximately \$143,160 in strategic purchased services, enhancing legal, policy, and advocacy capacity without adding permanent staff.</li> </ul> <p>The savings from this adjustment are incorporated into the County base budget, utilizing the savings for a contribution to the Strategic Reserve which is shown as a service level enhancement.</p>																											
<p><b>FINANCIAL CONSIDERATIONS</b></p>	<table border="1"> <thead> <tr> <th><u>Position</u></th> <th><u>Hours</u></th> <th><u>Salary/Benefits/costs</u></th> </tr> </thead> <tbody> <tr> <td>Director of Corporate Services</td> <td>(1,820)</td> <td>(236,426)</td> </tr> <tr> <td>Manager of Finance / Treasurer</td> <td>(1,820)</td> <td>(180,892)</td> </tr> <tr> <td>Manager of Human Resources</td> <td>(1,820)</td> <td>(170,931)</td> </tr> <tr> <td>Manager of Information Technology</td> <td>(1,820)</td> <td>(160,836)</td> </tr> <tr> <td>Associate Director of Finance / Treasurer</td> <td>1,820</td> <td>218,361</td> </tr> <tr> <td>Associate Director of People &amp; Culture</td> <td>1,820</td> <td>205,823</td> </tr> <tr> <td>Associate Director of Information Technology</td> <td>1,820</td> <td>181,741</td> </tr> <tr> <td>Net Cost</td> <td>(1,820)</td> <td>\$(143,160)</td> </tr> </tbody> </table>	<u>Position</u>	<u>Hours</u>	<u>Salary/Benefits/costs</u>	Director of Corporate Services	(1,820)	(236,426)	Manager of Finance / Treasurer	(1,820)	(180,892)	Manager of Human Resources	(1,820)	(170,931)	Manager of Information Technology	(1,820)	(160,836)	Associate Director of Finance / Treasurer	1,820	218,361	Associate Director of People & Culture	1,820	205,823	Associate Director of Information Technology	1,820	181,741	Net Cost	(1,820)	\$(143,160)
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## BUSINESS CASE - STAFFING REPORT PW2026-01

Date: **Budget 2026**

Department: **Public Works & Engineering**

Report Prepared by: **Taylor Hanrath**

<b>PROPOSAL</b>	Establish and hire one (1) new full-time Engineering Technician position within the Department of Public Works & Engineering, with a start date of February 2026, as detailed below: <ul style="list-style-type: none"><li>○ Engineering Technician, reporting to the Supervisor – Technical Services<ul style="list-style-type: none"><li>▪ Group 6</li><li>▪ 1,820 Hours (annual)</li></ul></li></ul>
<b>POSITIONS</b> Union <input type="checkbox"/> Non-Union <input checked="" type="checkbox"/>	Increase in positions as follows: <ul style="list-style-type: none"><li>• Engineering Technician, Group 6, 1,820 hours</li></ul>

**SUMMARY**

- **Background**
- **Discussion**

**Background**

In 2023, the County of Renfrew restructured the Public Works & Engineering Department, established three new positions, and increased a part-time Administrative Assistant II to full-time in an effort to realize overall savings on the annual Capital Program by completing more design and construction inspections internally, limiting the need for Consultant services on more simple projects like road rehabilitations. Since that time, the Department’s reliance on Consultant services has been reduced significantly and savings are being realized each year on all Capital Projects on which County staff complete design and construction inspection/administration. The below table was presented as part of the Business Case for restructuring to show the benefits of adding a third Engineering Technician (values are from 2022 data):

Table 1 - Comparison of Internal vs. Consultant Costs - Roads	2022 Comparison		Min. for Savings Comparison	
	Internal Design	Consultants	Internal Design	Consultants
Length of Roads Designed over 20km	16.4		2.3	
Average Per km Consultant Design Cost		\$31,138.94		\$31,138.94
Average Per km Consultant Supervision Cost		\$10,007.22		\$10,007.22
Salary Costs Associated with Design & Construction Supervision	\$93,675.00		\$93,675.00	
<b>Total Design Costs</b>	<b>\$93,675.00</b>	<b>\$674,797.04</b>	<b>\$93,675</b>	<b>\$94,636.17</b>

At that time, it was anticipated that each Technician could adequately complete design and construction inspection for 10km – 20km of road per year (depending on if surface sealer, minor/major rehabilitation, or reconstruction). See below the comparison, year over year, of the length of roads where design and construction inspection was completed by County staff:

Table 2 - Length of Road Design & Construction Inspection by County Staff Annually							
Year:	2019	2020	2021	2022	2023	2024	2025*
Length (km):	22.80	29.32	29.94	25.94	33.8	69	60.58

As shown in Table 2 above, 2024, the first full year of additional staff after the restructuring, was a record year for the amount of road design and construction inspection completed by County staff. For context, this included 19.21km of surface sealer rehabilitation works projects, which can be designed and constructed relatively quickly in comparison with other projects. However, the completion of the 2024 program required that Jr. Engineering Technicians, summer students with the Department, as well as the Infrastructure Coordinator, take time to support and attend projects for construction inspection. In 2025, a year in which no surface sealer projects were planned to be completed, and projects are more robust in nature, the support of the Jr.

Engineering Technicians and the Infrastructure Coordinator has been even more necessary in order to ensure all road projects are completed and overseen. Having Jr. Engineering Technicians inspecting construction projects can be an excellent learning opportunity for them, if done on more minor rehabilitation projects and closely overseen by experienced Engineering Technicians. However, a reliance on these Junior staff, who are students, is not recommended on projects as they require time to learn and grow into the role, and the projects require a ‘trained eye’.

Additionally, the reliance on the Infrastructure Coordinator and the Jr. Engineering Technicians to oversee projects is not sustainable if the County should proceed with inspecting County Structures by internal staff. The County currently hires Engineering Consultants to complete the regulated biennial Ontario Structure Inspection Manual (OSIM) inspection on our County Structures. These inspections are required to be overseen by a Professional Engineer licensed in the Province of Ontario. The inspections were completed internally by the Infrastructure Coordinator and Jr. Engineering Technicians until 2019; however, as a licensed Engineer has not been on staff since 2019, until late 2024, the inspections had to be hired out. If Jr. Engineering Technicians and the Infrastructure Coordinator are not relied on for inspection of road construction the OSIM inspections could then be transitioned back to an internal process, as the County now has a Professional Engineer on staff. This will provide an annual savings of \$45,000 to \$70,000 on the Infrastructure Management budget, with a savings of \$50,000 anticipated in 2026 if the staff are available.

The large amount of road projects to be completed each year is a necessity in order to keep up conditions going into the future. Going forward in the County’s asset management plan, the trend of high volume of road projects continues as shown below:

<b>Table 3 - Length of Road Design &amp; Construction Inspection Projected</b>							
<b>Year:</b>	2026	2027	2028	2029	2030	2031	2032
<b>Length (km):</b>	44.3	43.8	43.5	46.4	41.5	49.4	64.3

**Discussion**

Without supports from Jr. Engineering Technicians and the Infrastructure Coordinator, it is estimated that each Engineering Technician is able to complete design and construction inspection for 5 kilometers (full reconstruction) to 20 kilometers (surface sealer) of County Roads each year. Based on past years, the optimal average length of road each Engineering Technician should complete each year is approximately 12 kilometers, with a range of project scopes. Based on the projected lengths of road to be completed each year going into the future, a fourth Engineering Technician is required in order to negate the need to hire Consultant Services for road design and construction inspection. Table 4 below demonstrates the savings of enacting a fourth Engineering Technician verses hiring a Consultant to complete road design and construction inspection on roads outside of the scope capable by three Engineering Technicians:

	<b>Table 4 - Cost Comparison Consultant to 4th Engineering Technician</b>							
	<b>Year</b>	2026	2027	2028	2029	2030	2031	2032
	<b>Length (km)</b>	44.3	43.8	43.5	46.4	41.5	49.4	64.3
	<b>Length by 3 Eng. Techs.</b>	36.0	36.0	36.0	36.0	36.0	36.0	36.0
	<b>Length by Consultant</b>	8.3	7.8	7.5	10.4	5.5	13.4	28.3
	<b>Cost of Consultant</b>	\$341,513	\$320,940	\$308,596	\$427,920	\$226,304	\$551,359	\$1,164,436
	<b>Cost of 4th Eng. Tech.</b>	\$121,082	\$121,082	\$121,082	\$121,082	\$121,082	\$121,082	\$121,082
	<b>Projected Savings</b>	<b>\$220,431</b>	<b>\$199,858</b>	<b>\$187,514</b>	<b>\$306,838</b>	<b>\$105,222</b>	<b>\$430,277</b>	<b>\$1,043,354</b>
	<p>Table 4 demonstrates substantial savings each year with a fourth Engineering Technician joining the Public Works &amp; Engineering Department. In addition to not incurring additional Consultant costs on road projects, with the Infrastructure Coordinator and Jr. Engineering Technicians now available for bridge inspections, a savings of \$50,000 can be realized each year in the Infrastructure Management budget.</p>							
	<p>The annual cost of the Engineering Technician is \$114,082. The cost of the added Engineering Technician is proposed to be applied to the projects on which they work and would be allocated from the Capital budget for the projects each year, similar to Consultant Costs and Engineering Technicians now. Additional costs for items such as establishment of work/office space, purchasing of necessary equipment such as computers, and additional software licenses are approximately \$7,000 for the new position.</p> <p>With the enactment of the fourth Engineering Technician making the Infrastructure Coordinator and Jr. Engineering Technicians available to complete OSIM inspections, a savings of at least \$50,000 per year is anticipated and can be removed from Infrastructure Management Budget.</p>							
<b>FINANCIAL CONSIDERATIONS</b>								

**COUNTY OF RENFREW**

**BY-LAW NUMBER 9-26**

**A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED  
DURING THE YEAR 2026 FOR GENERAL, CAPITAL AND ALL PURPOSES  
OF THE COUNTY OF RENFREW**

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WHEREAS the Council of the Corporation of the County of Renfrew shall in each year prepare and adopt a budget including the estimates of the sums it requires during the year for the purposes of the municipal corporation pursuant to Section 289 of the Municipal Act, 2001 S.O. 2001, c. 25, as amended;

NOW THEREFORE, the Council of the Corporation of the County of Renfrew hereby enacts as follows:

1. That Council adopt the 2026 County of Renfrew consolidated budget requiring an amount of the sum of \$\_\_\_\_\_ as the estimate of the property tax levy required during the year 2026 for general, capital and all purposes of the Corporation of the County of Renfrew.
2. That this by-law shall come into force and take effect upon the passing thereof.

READ a first time this 29th day of January 2026.

READ a second time this 29th day of January 2026.

READ a third time this 29th day of January 2026.

\_\_\_\_\_  
JENNIFER MURPHY, WARDEN

\_\_\_\_\_  
GWEN DOMBROSKI, CLERK

**COUNTY OF RENFREW**

**BY-LAW NUMBER 10-26**

**A BY-LAW TO CONFIRM THE PROCEEDINGS OF THE COUNCIL  
OF THE COUNTY OF RENFREW AT THE COUNCIL MEETING HELD  
ON JANUARY 29, 2026**

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WHEREAS Subsection 5(1) of the *Municipal Act, 2001, S.O. 2001, Chapter 25*, as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS Subsection 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law;

AND WHEREAS it is deemed expedient that the proceedings of the Council of the County of Renfrew at this meeting be confirmed and adopted by by-law;

THEREFORE the Council of the County of Renfrew enacts as follows:

1. The action of the Council of the County of Renfrew in respect of each motion and resolution passed and other action taken by the Council of the County of Renfrew at this meeting is hereby adopted and confirmed as if all such proceedings were expressly embodied in this by-law.
2. The Warden and the appropriate officials of the County of Renfrew are hereby authorized and directed to do all things necessary to give effect to the action of the Council of the County of Renfrew referred to in the preceding section.
3. The Warden, and the Clerk, or in the absence of the Clerk the Deputy Clerk, are authorized and directed to execute all documents necessary in that behalf and to affix thereto the corporate seal of the County of Renfrew.
4. That this By-law shall come into force and take effect upon the passing thereof.

READ a first time this 29<sup>th</sup> day of January 2026.

READ a second time this 29<sup>th</sup> day of January 2026.

READ a third time and finally passed this 29<sup>th</sup> day of January 2026.

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JENNIFER MURPHY, WARDEN

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GWEN DOMBROSKI, CLERK