Budget Performance Statement

January to March 2026

Introduction

The quarterly budget review aims to provide an update on indicators critical to the municipality's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high-level overview of the municipality's actual compared to budget as at March 31, 2026.

The objective of this report is to ensure sound and sustainable management of the budgeting and reporting practices of the municipality by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting and other relevant matters such as:

- Changes to program offerings or program delivery
- Delayed or accelerated program implementation or
- Unplanned funding contributions or events

Comparing planned results with actual results is useful for assessing whether the Town met the financial objectives set at the beginning of the year. Further, the analysis improves budget accuracy. Deviations from budget will always occur, however by reviewing these variances routinely, staff can promptly address financial discrepancies and implement necessary controls to mitigate further financial deviations. Essentially, budget variance analysis serves as a diagnostic tool, offering an opportunity to analyze the discrepancies between the planned financial pathway and the actual financial state of the municipality.

Further, the budget variance analysis provides a solid basis for decision-making processes, especially for Councillors. The analytical tool offers insight into whether the existing financial strategy is working or if it requires adjustments.

The total 2026 operating budget approved was $25,816,174 and the total 2026 capital budget approved was $11,273,870. All departments monitor revenue and expenditures on an ongoing basis and undertake projections through to the end of year to ensure they remain at, or as close to, their approved budget as possible. This assists in mitigating all material variances as effectively as possible.

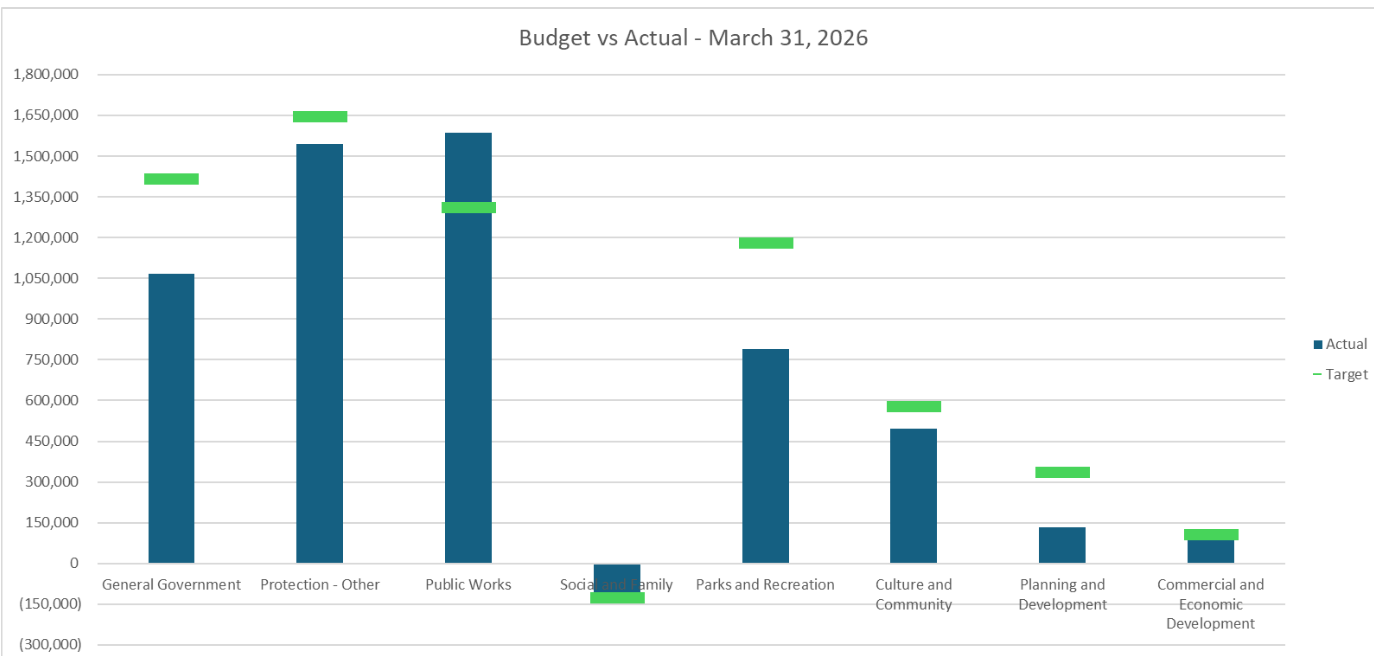
The below table summarizes each department and the various functions that are included in that department.

Total Operating Budget

The total operating costs at March 31, 2026 is $5,579,413.

Department	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
General Government	1,416,792	1,067,848	(348,944)	(25%)
Protection - Other	1,647,989	1,542,895	(105,094)	(6%)
Public Works	1,312,848	1,585,607	272,759	21%
Social and Family	(125,000)	(125,000)	0	0%
Parks and Recreation	1,180,572	787,995	(392,577)	(33%)
Culture and Community	578,363	495,641	(82,721)	(14%)
Planning and Development	336,034	132,251	(203,783)	(61%)
Commercial and Economic Development	106,447	92,177	(14,270)	(13%)
Total	**6,454,044**	**5,579,413**	**(874,630)**	**(14%)**

The total operating costs at March 31, 2026 are $5,579,413, a decrease of $874,630 or 14% from the budget. Further, the graph below shows each department's spending at March 31st compared to the budget target.



The following analysis reviews the actual costs compared to budget as at March 31, 2026 for each department detailed above.

General Government

Department	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Council	134,568	109,733	(24,835)	(18%)
CAO	121,063	109,478	(11,585)	(10%)
Customer Servce	47,364	34,475	(12,890)	(27%)
Communications	98,762	77,541	(21,221)	(21%)
Clerks	140,955	140,759	(196)	(0%)
Finance	273,128	202,894	(70,234)	(26%)
Information Technology	158,307	181,320	23,013	15%
Victoria Hall	319,168	285,243	(33,926)	(11%)
Financial	(90,265)	(182,733)	(92,467)	102%
Personnel	213,743	109,139	(104,604)	(49%)
Total	**1,416,792**	**1,067,848**	**(348,944)**	**(25%)**

Overall the spending within the General Government department is well below budget. The major fluctuations are the result of delays in hiring new staff:

- Council: The decrease in Council is mainly due Council Coordinator moving to the Fire department and the delay in filling the position. The decrease is also attributable to the fact that this reflects Q1 activity, where spending is typically lower across several discretionary operating categories. Costs such as professional development, conferences and training, government relations activities, and public relations/communications initiatives are generally incurred later in the year as programs, events, and strategic initiatives progress. As a result, expenditures in these areas are lower at this stage of the fiscal year, contributing to the overall variance. This is consistent with normal seasonal spending patterns and is expected to normalize as the year advances and planned activities are undertaken.

- Communications: The decrease in Communications expenditures is primarily attributable to the delayed hiring of the budgeted Communications Coordinator position, resulting in lower salary and benefit costs during the first quarter. In addition, as this reflects Q1 activity, several planned expenditures have not yet been incurred. Costs related to software maintenance, advertising and promotion, printing, and professional services are generally realized later in the year as projects, campaigns, and operational initiatives progress. This timing difference is consistent with normal seasonal spending patterns and is expected to normalize as the year advances.

- Information Technology: The increase in Information Technology expenses is primarily driven by a $15,311 rise in software maintenance costs. This figure represents a lump-sum annual renewal rather than a recurring monthly increase; therefore, it does not reflect a change in the ongoing monthly baseline budget.

- Victoria Hall: The favorable variance in Victoria Hall's operating budget is primarily driven by a significant reduction in utility expenditures. As of the current reporting period actual utility costs were $10,079 against a budget of $32,500. This $22,421 decrease represents a major portion of the department's overall $33,926 year-to-date savings.

- Financial: The decrease is primarily attributable to lower legal fees of $26,074 and audit fees of $14,300, along with a further reduction in interest expense of $53,904.

  Legal fee expenditures can fluctuate significantly depending on the timing and progression of files throughout the year and are not always incurred evenly from quarter to quarter. For context, legal costs recorded as of March 31, 2025 were $7,390, while total legal expenditures for the full 2025 fiscal year were approximately $126,000.

  Interest expense on reserve balances is also subject to fluctuation, as it is dependent on the composition and activity of individual reserve accounts throughout the year. Variances in reserve balances, transfers, and the timing of related transactions can impact the amount of interest allocated and recognized in any given reporting period. These timing-related fluctuations are typical and expected to normalize as the fiscal year progresses.

- Human Resources: Decrease due to slight delay in hiring HR Manager which resulted in a decrease of $17,588. Further, the 2026 budget included a new HR Coordinator and the position was not filled until April 2026. The remaining decrease was due to decrease in professional development ($3,125) and professional fees ($13,267).

Protection – Other

Function	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Fire	1,358,415	1,194,313	(164,102)	(12%)
Emergency Management	29,926	22,689	(7,237)	(24%)
Building Inspection	0	0	0	0%
Conservation Authority	69,091	138,182	69,091	100%
By-Law Services	190,558	187,711	(2,847)	(1%)
Parking Repairs and Enforcement	0	0	0	100%
Total	**1,647,989**	**1,542,895**	**(105,094)**	**(6%)**

- Fire: The department is currently showing a significant favorable variance, with total actual expenditures of $1,194,313 against a budget of $1,358,415, resulting in a net decrease of ($164,102). This performance is driven primarily by savings in payroll and fleet-related costs, which have helped offset unbudgeted operational pressures.

- Building Inspection: The budget for Building Inspection is nil as any surplus/deficit is allocated to the reserve. Overall the department is consistent with budget as the amount budgeted as a surplus for the reserve was $10,179 and the Q1 actual is $69,079.

- Conservation Authority: The increase is due to timing. That is, the payments are spread over three payments, whereas the budget at March 31st is over four payments.

- Parking Repairs and Enforcement: Similar to Building Inspection, Parking is budgeted as nil as any surplus/deficit is allocated to the reserve.

Public Works

Department	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Engineering - Administration	33,143	53,663	20,521	61.92%
Engineering - GIS	63,202	28,806	(34,395)	(54.42%)
Roads and Sewer - Administration	691,360	881,107	189,747	27.45%
Bridges and Culverts	5,288	0	(5,288)	(100.00%)
Roadside Debris and Litter	6,650	0	(6,650)	(100.00%)
Pavement Repairs	29,150	6,668	(22,482)	(77.13%)
Winter Maintenance	42,775	311,460	268,685	628.14%
Safety Devices	45,750	10,334	(35,416)	(77.41%)
Sidewalks	9,955	50	(9,905)	(99.49%)
Crossing Guards	32,886	32,992	106	0.32%
Street Lights	46,811	26,071	(20,741)	(44.31%)
Transit	305,880	234,456	(71,424)	(23.35%)
Total	**1,312,848**	**1,585,607**	**272,759**	**20.78%**

- Engineering – Administration: Increase due to decrease in recoveries for engineering review fees, which fluctuates quarterly depending on development.

- Engineering – GIS: Decrease is due to the timing of software purchases and maintenance, which are generally incurred as a lump sum later in the year (typically Q2).

- Roads and Sewer – Administration: Increase is primarily driven by higher vehicle-related costs, including $16,904 in additional maintenance expenses and $52,061 in increased fuel costs. The variance is also influenced by factors such as increased service levels and fleet utilization, rising input costs and inflationary pressures on parts and services, aging fleet requiring more frequent repairs, and potential price increases from suppliers and fuel providers.

- Winter Maintenance: The increase is attributable to higher de-icing material expenditures, with 2026 actual costs of $303,138 compared to a budget of $140,400 and $169,378 in 2024. The variance reflects the increased consumption due to more severe winter conditions.

Parks and Recreation

Department	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Parks	531,017	351,422	(179,595)	(51.11%)
Parks Maintenance	84,806	17,219	(67,588)	(392.52%)
Cemetery	1,625	0	(1,625)	0.00%
Horticulture	19,131	24,715	5,584	22.59%
Forestry	81,174	6,178	(74,995)	(1213.89%)
Parks Athletics Facilities	10,666	0	(10,666)	0.00%
Parks Turf Maintenance	6,500	1,426	(5,074)	(355.81%)
Beach Washrooms	0	59	59	100.00%
Centennial Pool	34,500	28,558	(5,942)	(20.81%)
Aquatics Lifeguards	0	0	0	0.00%
Outdoor Rink	12,830	6,126	(6,703)	(109.41%)
Legion Fields	5,754	1,419	(4,335)	(305.36%)
Marina	0	0	0	100.00%
Dredge	12,802	39,324	26,522	67.45%
Campground	0	(0)	(0)	100.00%
Harbor	56,122	1,625	(54,497)	(3353.80%)
Memorial/Jack Heenan Arena	5,490	(3,123)	(8,613)	275.78%
Community Centre	223,614	260,556	36,942	14.18%
Seniors Activity	94,541	52,491	(42,050)	(80.11%)
Total	**1,180,572**	**787,995**	**(392,577)**	**49.82%**

- Parks: Decrease due to allocation of wages for summer students that don't start until late Q2/early Q3, resulting in a decrease in wages and benefits of $71,218. There was an additional decrease in vehicle gas of $15,271.

- Parks Maintenance: Decrease due to decrease in utilities of $26,466, $12,500 in bylaw enforcement, and port-a-potties of $10,300, expenses which mainly occur in Q2/Q3.

- Forestry: The decrease is mainly due to lower expenditures on contracted tree planting ($25,413) and tree maintenance ($13,718). These services are seasonal, with the majority of work and associated costs typically occurring in Q2 and Q3. The variance also reflects the timing of contractor scheduling and program rollout.

- Dredge: As a result, the net position reflects a $26,522 increase in actual costs compared to budget. This variance is primarily timing-related, as the account is currently reflecting operating expenditures incurred to support ongoing operational demand and dredging activity, while the corresponding revenue has not yet been recognized. The revenue shortfall at this stage is not indicative of an overall budget concern but rather reflects the timing of revenue collection and recognition, which is expected to occur later in the fiscal year and offset these costs as activity progresses.

- Harbour: The decrease in harbour costs of $54,497 is primarily due to the seasonal nature of harbour operations. The harbour is not fully utilized until Q2 and Q3, resulting in minimal activity and associated expenses in Q1. As a result, early-year costs are lower than budgeted, reflecting reduced operational requirements during this period.

Culture and Community

Function	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Concert Band	6,648	4,407	(2,240)	(50.83%)
Art Gallery	67,500	62,500	(5,000)	(8.00%)
Civic Awards	0	(830)	(830)	100.00%
Concert Hall	27,727	22,453	(5,274)	(23.49%)
Community Grants	12,500	0	(12,500)	0.00%
Special Events	93,316	49,842	(43,474)	(87.22%)
Tourism	49,830	29,286	(20,544)	(70.15%)
Library	320,843	327,983	7,140	2.18%
Total	**578,363**	**495,641**	**(82,721)**	**(14%)**

- Special Events: The decrease in Special Events is reasonable and reflects normal seasonal timing, as many of the Town's major annual events, including Canada Day and other scheduled community celebrations, have not yet occurred in 2026. As a result, the majority of associated costs such as event planning, programming, entertainment, rentals, promotional materials, and operational support are typically incurred later in the fiscal year as these events are delivered. This variance is expected at the end of Q1 and should normalize as event-related activities and expenditures progress throughout the remainder of the year.

Development

Function	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Planning	170,290	40,023	(130,267)	(76%)
Development Review	95,545	39,285	(56,260)	(59%)
Long Range Planning	70,199	52,943	(17,255)	(25%)
Total	**336,034**	**132,251**	**(203,783)**	**(61%)**

- Planning: The variance reflects a decrease in legal fees of $17,161 combined with an increase in planning fee revenue of $21,802. These amounts fluctuate based on the timing and volume of development applications and related agreements, which can vary significantly from period to period depending on development activity.

  Further, there is a decrease of $97,323 related to wages for vacant positions: Manager of Asset Management, Engineering Technician, and Principal Planner.

- Development Review: Similar to the decrease in Planning, Development Review has decreased by $56,206 due to vacancies in Planner II Development and Principal Planner.

Stormwater

Function	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Revenue	(442,113)	(409,296)	32,817	8.02%
Stormwater Collection	281,231	30,852	(250,379)	811.55%
Storm Pumphouses	10,444	10,315	(129)	1.25%
Transfer from (to) Reserve	**(150,438)**	**(368,130)**	**(217,691)**	**0.00%**

Stormwater is a rate support program, funded entirely by the user fees that are used to pay for the services provided and the infrastructure to deliver them. Any year end surpluses are transferred to a reserve. The net of stormwater expenses and revenue (budget as $150,438 at March 31, 2026) is planned to be transferred to the stormwater reserve. The actual at March 31, 2026 is based on the first quarter stormwater revenue and costs compared to budget.

Overall, total revenue is below budget by $217,691 primarily driven by lower-than-anticipated results in Stormwater Collection, which is significantly under budget by $250,379. This variance is the most notable within the operating categories and reflects a substantial shortfall compared to expectations. Storm Pump House operations remain relatively stable, with a minor unfavourable variance of $129 (1.25%), indicating performance largely in line with budget.

Environmental

Function	2026 Budget	2026 Actual	Increase (Decrease)	Increase (Decrease)
Revenue	(1,920,314)	(1,935,265)	(14,951)	(0.77%)
WPCP #1	532,663	351,033	(181,630)	51.74%
WPCP #2	462,847	284,627	(178,219)	62.61%
Sanitary Sewers/Pumphouses	273,490	91,366	(182,124)	199.34%
Transfer to Reserve	**(651,315)**	**(1,208,239)**	**(556,924)**	**(46.09%)**

Similar to stormwater, the net of environmental expenses revenue is planned to be transferred to a reserve. That is, the expenses and capital are funded by user fees.

Revenue for the period remained highly stable, coming in at $1,935,265. This represents a slight favorable variance of $14,951 (0.77%) over the budgeted amount of $1,920,314. Further there is a reduction in operational spending across all treatment and collection functions:

- WPCP #1 & #2: Both Water Pollution Control Plants saw dramatic savings. WPCP #1 operated $181,630 under budget, while WPCP #2 saved $178,219. Combined, these facilities processed their requirements for roughly 60% of their projected costs.

- Sanitary Sewers/Pumphouses: This sector showed the most aggressive variance, spending only $91,366 against a budget of $273,490. This represents an underspend of $182,124.

Capital

The capital update provided for each department compares the actual to budget as well as the remaining budget. Further, there are notes provided for each department as often work has been initiated on the capital projects, however invoices have not been received therefore actual costs are nil.

Information Technology

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
2612013	Computer Replacements	20,000.00	5,479.06	14,520.94	IT Resreve - 64090

Consistent with the organization's long-term asset management plan, this project is fully funded through the IT Reserve (64090). By utilizing dedicated reserve funds, the department avoids impacting the general operating levy for routine hardware lifecycles. There is ample remaining budget ($14,521) to address the next phase of the replacement cycle. No budget overages are anticipated at this time, and the project remains on track to meet its hardware refreshment goals for 2026.

Building Maintenance

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
2614013	Bandroom accessible audit and insurance/ security upgrades	26,000.00	1,870.35	24,129.65	Victoria Hall Mtn Reserve - 64023
2614023	Phase 2 - Victoria Hall safety updates	30,000.00		30,000.00	Victoria Hall Mtn Reserve - 64023
2614033	Victoria Hall elevator upgrades - 2 units	170,000.00	86,718.76	83,281.24	Victoria Hall Mtn Reserve - 64023
2614043	Clocktower, Masonry woodwork and plaster restoration - Plan	300,000.00		300,000.00	Victoria Hall Mtn Reserve - 64023
2614053	Archives Renovations - Gordon King Centre	62,800.00		62,800.00	Victoria Hall Mtn Reserve - 64023
2614063	Library window replacement - Phase 1	25,000.00		25,000.00	Victoria Hall Mtn Reserve - 64023
2614073	Library Roof	225,000.00		225,000.00	Victoria Hall Mtn Reserve - 64023
2614093	Dressler House security cameras	5,000.00	1,361.55	3,638.45	Victoria Hall Mtn Reserve - 64023
		3,411,800.00	**212,656.51**	**1,869,861.25**	

The 2026 capital projects funded by the Victoria Hall Reserve (64023). As of the end of the first quarter, the portfolio is in the early stages of execution, with significant planning and procurement activities underway to support continued work throughout the year. Several high-value projects are currently in the plan or pre-construction phase with full budgets remaining. While the current spend is only 6.2% of the total budget, this is typical for Q1 in a municipal capital cycle where large-scale exterior work (masonry, roofing, windows) is weather-dependent. We anticipate a significant increase in actual expenditure during the Q2 and Q3 reporting periods.

Fire

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
2620013	Bunker gear	13,000.00	13,065.98	(65.98)	Small Equipment Reserve - 64091
2620023	Fire hose	7,000.00	6,636.79	363.21	Small Equipment Reserve - 64091
2620033	Purchase of a new pick up truck	80,000.00	81,457.60	(1,457.60)	Small Equipment Reserve - 64091
2620043	Purchase of a portable fire extinguisher training prop	22,000.00	22,331.23	(331.23)	Small Equipment Reserve - 64091
2620053	Purchase replacement of five (5) portable radios	9,070.00	9,667.20	(597.20)	Small Equipment Reserve - 64091

This report confirms the successful completion and procurement of all scheduled capital projects within the Fire and Emergency Services portfolio for 2026. All items have been received, commissioned, and are currently in active service. The 2026 plan focused on critical life-safety equipment and fleet modernization. All five projects were funded through the Small Equipment Reserve (64091). The total budget for this portfolio was $131,070. The final total expenditure came to $133,159, resulting in a minor aggregate overage of $2,089 (approximately 1.6%). While specific line items saw marginal increases over their initial estimates, the portfolio was managed effectively to ensure all operational needs were met without significant impact on the reserve fund. The 2026 capital cycle for Fire has all been completed.

Public Works

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source	Status
Transit						
2638013	Transit Vehicle Fare Payment Hardware	27,500.00	0.00	27,500.00	Grants - $20,166 Vehicle Reserve - 64011 - $7,334	In progress

The primary capital initiative under Transit (2638013) is the acquisition and installation of Transit Vehicle Fare Payment Hardware. The project is currently classified as in progress. While no funds have been drawn from the budget during 2026, the status indicates that the procurement or planning phase is active.

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source	Status
Engineering						
2531013	Walton Street and Munroe Street Reconstruction	45,000.00	0.00	45,000.00	OCIF - 64028 - $45,000	Deferred
2630013	Midtown Creek Culvert Realignment	4,700,000.00	0.00	4,700,000.00	Debenture - $4,350,000 Developer Contribution - $350,000	In progress
2630023	Kerr Street East and Willmott Street Environmental Assessment	300,000.00	18,825.60	281,174.40	Infrastructure Reserve - 64103 - $40,000 Development Charges - 64002 - $260,000	In progress
2630033	2025 Traffic Signal Improvements	500,000.00	0.00	500,000.00	Infrastructure Reserve - 64103 - $500,000	In progress
2530023	Bi-Annual Sidewalk Replacement	500,000.00	0.00	500,000.00	Grants - $200,000 Infrastructure Reserve - 64103 - $300,000	In progress
2630053	Brook, Nagle, Danforth, Elgin Environmental Assessment	767,000.00	0.00	767,000.00	Infrastructure Reserve - 64103 - $60,840 Development Charges - 64002 - $706,160	In progress
2631013	Burnham Street Stormwater Management Pond Cleanout	100,000.00	0.00	100,000.00	Stormwater Reserve - 64101 - $100,000	Deferred
2631023	Clergy Lane Drainage Improvements	100,000.00	0.00	100,000.00	Stormwater Reserve - 64101 - $100,000	In progress
2630043	Perry St and Green Street Reconstruction	230,000.00	0.00	230,000.00	Federal Gas Tax - 64075 - $230,000	Deferred
2431053	Midtown Creek Monitoring	10,000.00	0.00	10,000.00	Infrastructure Reserve - 64103 - $10,000	In progress

The Engineering department is managing a diverse portfolio of infrastructure projects, ranging from environmental assessments to large-scale reconstructions. The total budgeted amount across these projects exceeds $7.15 million, with the majority of funds remaining as of the 2026 actuals.

Projects Currently in progress:

- Midtown Creek Culvert Realignment: This is the largest project by budget at $4,700,000, funded primarily through a $4,350,000 debenture and $350,000 in developer contributions.

- Kerr Street East and Willmott Street Environmental Assessment: This project shows the most financial activity to date, with $18,826 spent against a $300,000 budget.

- Brook, Nagle, Danforth, Elgin Environmental Assessment: A significant study with a $767,000 budget, funded largely by development charges ($706,160).

- Other Active Projects: The 2025 Traffic Signal Improvements ($500,000), Bi-Annual Sidewalk Replacement ($500,000), Clergy Lane Drainage Improvements ($100,000), and Midtown Creek Monitoring ($10,000) are all marked as in progress with full budgets remaining.

Deferred Projects

Three projects have been deferred during this period, meaning no 2026 actual spending has occurred and the work is currently on hold:

- Walton Street and Munroe Street Reconstruction: A $45,000 project funded by OCIF.

- Burnham Street Stormwater Management Pond Cleanout: A $100,000 project funded by the Stormwater Reserve.

- Perry St and Green Street Reconstruction: A $230,000 project funded by Federal Gas Tax funds.

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source	Status
Roads/Sewers						
2630063	1/2 Ton Truck Replacement	70,000.00	0.00	70,000.00	Vehicle Reserve - 64011 - $70,000	In progress
2630073	Loader Replacement	325,000.00	0.00	325,000.00	Vehicle Reserve - 64011 - $325,000	In progress
2630083	Skidsteer Attachments	40,000.00	21,152.75	18,847.25	Roads Maintenance Reserve - $40,000	In progress
2630093	Annual Streelight Replacement Program	250,000.00	24,053.81	225,946.19	Infrastructure Reserve - 64103 - $10,000	In progress
2630103	Bi-Annual Road Resurfacing	600,000.00	0.00	600,000.00	Roads Maintenance Reserve - $145,000 OCIF - 64028 - $455,000	Deferred

The Roads/Sewers division is currently managing five capital projects with a combined total budget of $1,285,000. While several equipment replacements and maintenance programs are active, a significant portion of the total budget remains unspent.

As of the current 2026 reporting, the majority of the department's capital funding ($1,239,793) remains available, largely due to the deferred status of the road resurfacing project and the pending equipment acquisitions.

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source	Status
Environmental Services						
2640013	Truck Replacement	80,000.00		80,000.00	Wastewater Reserve - 6409 - $80,000	In progress
2640023	Plant #1 Disinfection Upgrades	50,000.00	65,727.77	(15,727.77)	Wastewater Reserve - 6409 - $50,000	Completed
2640033	Plant #2 Disinfection Upgrades	75,000.00	62,583.33	12,416.67	Wastewater Reserve - 6409 - $75,000	Completed
2640043	Plant #1 Electrical Upgrades	310,000.00	0.00	310,000.00	Wastewater Reserve - 6409 - $310,000	In progress
2640053	Plant #2 Electrical Upgrades	470,000.00	24,682.80	445,317.20	Wastewater Reserve - 6409 - $470,000	In progress
2640063	Plant #1 Instrumentation	20,000.00	8,227.65	11,772.35	Wastewater Reserve - 6409 - $20,000	In progress
2340113	WAS Pump #2 Plant #1	20,000.00	0.00	20,000.00	Wastewater Reserve - 6409 - $20,000	In progress

The Environmental Services division is currently overseeing seven capital projects focused on facility upgrades and equipment replacement. All projects listed are funded exclusively through the Wastewater Reserve - 6409. Two projects related to disinfection have reached completion during this period:

- Plant #1 Disinfection Upgrades (2640023): This project is marked as completed, though it finished $15,728 over budget, with a total 2026 actual spend of $65,728 against a $50,000 budget.

- Plant #2 Disinfection Upgrades (2640033): This project is also completed and came in under budget, leaving a remaining balance of $12,417 from its $75,000 allocation.

By-Law

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
2614083	Replacement of Fleet Vehicle	74,000.00	0.00	74,000.00	Parking Reserve - 6401 - $74,000

The current 2014 Toyota Prius, transferred to Municipal Law Enforcement and Licensing Services (MLELS) in 2022, has reached the end of its functional service life. To maintain operational readiness and officer safety, staff propose replacing this asset with a hybrid SUV specifically configured for law enforcement duties.

Parks and Recreation

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
Parks					
2672013	Pickup truck 49-08 replacement	60,000.00	60,837.23	(837.23)	Vehicle Reserve - 64011
2672023	Pickup truck 29-00	110,000.00	0.00	110,000.00	Vehicle Reserve - 64011
2672033	Pickup truck 33-03	60,000.00	0.00	60,000.00	Vehicle Reserve - 64011
2672043	Tribute Part 2 Central Park Project	450,000.00	0.00	450,000.00	Development Charges - 64002
2672053	McMurdo Playground	100,000.00	0.00	100,000.00	Development Charges - 64002
2672063	Coverdale Tennis Court Windscreen Replacement	10,000.00	5,285.26	4,714.74	Infrastructure Reserve - 64103
2672073	Butterfly Wing Replacement	20,000.00	0.00	20,000.00	Infrastructure Reserve - 64103
2672083	Tillson - Frei Staircase Design	11,000.00	0.00	11,000.00	Infrastructure Reserve - 64103
2672093	Lucas Point Staircase Design	11,000.00	0.00	11,000.00	Infrastructure Reserve - 64103
2672103	Pickup truck 50-11	80,000.00	0.00	80,000.00	Vehicle Reserve - 64011
2672113	Pickup truck 28-16	70,000.00	67,251.68	2,748.32	Vehicle Reserve - 64011
2672123	Concrete barriers	10,000.00	0.00	10,000.00	Infrastructure Reserve - 64103

The Parks department is currently managing several capital initiatives with a focus on fleet modernization and infrastructure renewal. The replacement of pickup truck 49-08 (2672013) is complete, with a total 2026 Actual spend of $60,837, resulting in a minor unfavorable variance of ($837) against the $60,000 budget. Pickup truck 28-16 (2672113) is nearing completion, with $67,252 spent to date and $2,748 in budget remaining. Three additional vehicle replacements - pickup truck 29-00 ($110,000), pickup truck 33-03 ($60,000), and pickup truck 50-11 ($80,000) - have been budgeted but show no actual spending to date, indicating these procurements are in the planning or early requisition phases. All fleet projects are funded through the Vehicle Reserve - 64011.

Overall, while select vehicle procurements and minor infrastructure repairs have advanced into the implementation stage, the larger-scale development projects remain in the queue for the remainder of the 2026 fiscal year.

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
Community Centre/Areanas					
2674013	Ice Resurfacer Replacement	130,000.00	0.00	130,000.00	Vehicle Reserve - 64011
2674023	Replace Snow Pit Coil	70,000.00	0.00	70,000.00	Infrastructure Reserve - 64103
2674033	Cleaning Cart	12,500.00	0.00	12,500.00	Infrastructure Reserve - 64103
2674043	Upper Bowl Spectator Seating	12,500.00	0.00	12,500.00	Infrastructure Reserve - 64103

The Community Centre/Arenas department has identified several key asset replacements and facility improvements for the 2026 fiscal year. All projects currently remain in the planning or procurement phase, with no actual spending recorded to date.

Pseudo	Capital Project	Budget	2026 Actual	Budget Remaining	Funding Source
Marina					
2673013	Marina Workshop Roof	11,000.00	17,894.77	(6,894.77)	Marina Reserve - 6408
2673023	New E-Dock	412,500.00	0.00	412,500.00	Marina Reserve - 6408
		1,640,500.00	**151,268.94**	**1,489,231.06**	

The Marina department is currently overseeing key infrastructure improvements and essential maintenance projects. Marina Workshop Roof (2673013). This project has been completed with an actual expenditure of $17,895. This resulted in an unfavorable variance of ($6,895) against the initial budget of $11,000. New E-Dock (2673023): This is a significant infrastructure investment with a budget of $412,500. As of the current reporting period, there has been no actual spending recorded, leaving the full budget remaining as the project moves toward its procurement or construction phase.

In summary, while the workshop roof maintenance is finished, the department's primary capital focus remains the upcoming E-Dock installation. The total budgeted amount for the department stands at $1,640,500, with $151,269 in total actual spending across all Marina activities.