2026 Mayor’s Budget

City of Owen Sound

Tabled December 22, 2025

Letter from Mayor to Council

Dear Councillors,

I am pleased to formally table the Proposed 2026 Mayor's Budget for the City of Owen Sound, prepared in accordance with Ontario's Strong Mayor Budget framework. I want to thank each of you for the time we spent over the past month discussing priorities, pressures, and opportunities. Your insights, along with the expertise of City staff, have directly shaped the document now before you.

This proposed budget reflects my commitment to keeping taxes as low as possible while addressing the growing financial pressures of delivering a strong, safe, and sustainable City. I committed early in this process to holding the budget increase at or below 5.5 percent, and I am pleased to confirm that this budget meets that commitment.

The 2026 budget builds on the strong foundation we have established together; it maintains high-quality services, invests in infrastructure that supports residents' daily lives, and plans responsibly for future needs. It continues our shift toward a service-based budget model, where service levels drive financial requirements. This enables clearer alignment among community expectations, Council decision-making, and long-term financial sustainability.

I also want to acknowledge Council's careful and deliberate approach to implementing the Strong Mayor powers. We have prioritized education, legal guidance, and transparency to ensure that procedural changes support good governance. The updated budget process outlines clear timelines, responsibilities, and decision points so that Council, staff, and the public understand how the Mayor's Budget is reviewed, amended, and ultimately adopted. These updates honour the intent of the provincial framework while preserving Council's authority in key areas.

I look forward to our continued discussions as we move through the review and amendment stages outlined in the legislation. Thank you again for your collaboration, your professionalism, and your shared commitment to serving our City.

Sincerely,
Mayor Ian Boddy

2026 Mayor's Budget Key Facts

Budget and Levy Increases:

- Base budget increase of 3.2%
- Adheres to responsible asset management with dedicated 1% increase in Capital Spending
- Total Budget increase of 5.5%. This threshold was applied to general city budgets as well as police and library boards via a mayoral directive issued earlier in December
- Municipal Levy increase 5.20%
- Estimated total tax bill increase of 4.7% including County and Education Levies

General Budget Inclusions:

- Staff wage increases of 3.0% aligns with collective agreements
- Overhead of 33% for full time staff to cover OMERS, taxes and benefits. The aggregate increase over 2024 is $400,000 for benefits (for all plans, City, Library, Police, Fire and retirees)
- 15% reduction in professional development across all divisions
- Combined Staffing change for 2025 and 2026 is a reduction of one-half full time equivalent
- Implements recommendations that have come though the Service Review Implementation Ad Hoc Committee.

Increase Summary

INCREASE SUMMARY				% Impact
BB	BASE BUDGET	1,071,000	2.95	
SLC	SERVICE REVIEW CHANGES	153,500	0.42	
PYC	COMMITTED CHANGES	152,000	0.42	
GROWTH	GROWTH IMPACT	(205,000)	(0.57)	
OMPF	ONTARIO MUNCIPAL PARTNERSHIP FUND	(160,000)	(0.44)	
ADJ	ADJUSTMENTS	58,000	0.16	
	OPERATING INCREASE	1,069,500		4.68%
CAP	CAPITAL	364,950	1.01	
GENERAL BUDGETARY INCREASE		1,434,450		5.49%
	POLICE SERVICES	500,000	1.38	5.55%
	LIBRARY	57,500	0.16	5.48%
COMBINED BUDGETARY INCREASE		1,991,950		5.50%

2026 DRAFT BUDGET - TALLY SHEET

DIV	Division Name	2024 Budget	2025 Budget	2026 Draft Budget	Difference
1000	Mayor and Council	$ 342,138	$ 358,618	**$ 369,201**	$10,583
2000	City Manager & Strategic Initiatives	442,226	586,895	**638,745**	$51,850
2370	Sustainable Community Initiatives	-	-	**22,500**	$22,500
2530	Community Development	239,522	176,141	**179,861**	$3,720
2301	General Administration	767,500	482,079	**445,329**	($36,750)
2302	Debentures	1,535,812	1,535,812	**1,535,812**	$0
2502	Grants	157,418	191,090	**195,048**	$3,958
2100	Corporate Services Director	126,687	140,275	**146,724**	$6,450
2110	City Clerk	626,569	504,699	**579,091**	$74,392
2513	Animal Control	105,071	134,492	**132,312**	($2,180)
2511	Bylaw	332,373	340,863	**431,398**	$90,535
2512	Parking	37,222	28,302	**31,749**	$3,448
2120	Human Resources	480,550	527,364	**551,064**	$23,699
2130	WSIB	151,874	171,354	**149,920**	($21,434)
2230	Information Technology	527,249	561,745	**661,492**	$99,747
2310	Accounting	291,050	355,883	**483,316**	$127,433
2320	Purchasing	143,267	110,509	**53,803**	($56,705)
2360	GIS	19,205	22,547	**21,944**	($604)
2330	Tax Office	54,030	51,919	**54,171**	$2,251
2140	Service Owen Sound	39,980	43,972	**45,831**	$1,859
2400	Operations Director	118,573	134,056	**95,186**	($38,870)
2401	Transit	1,267,181	1,281,516	**1,346,160**	$64,645
2410	Works Administration	345,057	317,439	**268,727**	($48,712)
2411	Labour and Fleet	3,130	(16,622)	**49,184**	$65,806
2412	Works Maintenance	1,056,715	1,217,502	**1,258,318**	$40,816
2412	Winter Control	1,999,590	1,883,945	**2,038,867**	$154,923
2426	Storm and Drainage	435,625	434,025	**447,520**	$13,496
2501	Source Water Protection	8,400	57,746	**69,688**	$11,942
2440	Engineering	144,453	199,403	**161,559**	($37,843)
2413	Traffic and Street Lights	491,426	659,965	**536,290**	($123,675)
2416	Waste Management	874,436	968,946	**1,042,577**	$73,630
2417	Solar Revenue	(115,212)	(115,087)	**(117,487)**	($2,400)
2425	Landfill	218,204	209,678	**213,126**	$3,448
2500	Community Services Director	53,782	80,817	**65,999**	($14,817)
2510	Building/Plumbing Inspections	174,316	170,452	**76,078**	($94,373)
2520	Planning	342,567	406,351	**440,068**	$33,716
2532	Community Programs	(14,441)	3,099	**14,819**	$11,720
2533	Facilities Bookings	(971,158)	(1,006,023)	**(1,109,667)**	($103,644)
2433	Bayshore	1,099,344	1,130,815	**1,184,515**	$53,701
3436	Regional Recreation Complex	1,056,805	1,037,884	**1,144,104**	$106,220
6000	River District	$118,969	$134,766	**$247,723**	$112,957
2414	Parks and Open Spaces	1,749,824	2,037,635	**2,231,736**	$194,101
2415	Cemetery	370,390	409,562	**452,925**	$43,362
2540	Tourism	204,466	153,945	**139,268**	($14,677)
2541	Special Events	205,857	202,462	**210,298**	$7,836
2430	Building Manager	14,129	28,783	**12,771**	($16,013)
2431	City Hall	276,265	282,333	**299,793**	$17,460
2432	Police Building	339,311	331,171	**385,404**	$54,233
2435	Other Properties	220,958	202,274	**182,400**	($19,875)
2600	Fire Department	5,830,315	5,970,983	**6,256,310**	$285,327
	Sub Total Net General Expenses	**24,339,020**	**25,134,377**	**26,373,569**	**$1,239,192**
4000	Art Gallery	432,901	431,144	**459,309**	$28,165
5000	Library	1,048,414	1,104,753	**1,162,276**	$57,523
	Sub Total Net Operations Before Police	**25,820,335**	**26,670,274**	**27,995,154**	**1,324,880**
3000	Police Services Board	26,613	26,996	**28,481**	$1,485
3100	Police Officers	7,247,004	7,931,276	**8,367,496**	$436,220
3200	Police Civilians	893,403	781,138	**824,100**	$42,963
3300	Court Security	411,788	268,703	**283,482**	$14,779
	Sub Total Net Operations After Police	**34,399,143**	**35,678,386**	**37,498,712**	**$1,820,326**
	Tax Supported Capital	2,712,757.00	2,829,247.00	**3,681,731**	$852,484
	Additional Levy - Non Cor		22,500.00	**-**	($22,500)
	Matured Debt	417,232	417,232	**-**	($417,232)
	Sub Total Net Expenses	**37,529,132**	**38,947,365**	**41,180,443**	**$2,233,078**
	Other Revenues				$0
100	Supplemental Assessment	(285,000)	(250,000)	**(250,000)**	$0
100	Education Portion Retained	(60,000)	(70,000)	**(100,000)**	($30,000)
100	Appealed Tax Write Off's & Rebates	406,266	416,266	**364,228**	($52,038)
103	Penalty and Interest on Taxes	(350,000)	(440,000)	**(490,000)**	($50,000)
103	General Interest Income	(200,000)	(150,000)	**(100,000)**	$50,000
101	Payment In Lieu of Taxation (H & B's)	(72,246)	(72,246)	**(72,246)**	$0
102	OMPF	(2,070,000)	(2,133,800)	**(2,292,400)**	($158,600)
	Sub Total Other Revenues	**(2,630,980)**	**(2,699,780)**	**(2,940,418)**	**($240,638)**
	Difference to Raise From Taxation	**$ 34,898,152**	**$ 36,247,585**	**$ 38,240,025**	**$1,992,440**
	Net Budget Increase				**5.50%**
	Revenues from previous year's Growth			**(106,804)**	($106,804)
Difference to Raise from Existing Resident		**$ 34,898,152**	**$ 36,247,585**	**$ 38,133,221**	$1,885,636

Levy Increase **City** **5.20%**

Combined Increase Combined 4.72%

Governance and General Administration

- General Revenues
- Capital Levy
- General Debentures
- General Administration
- Council
- City Manager, Strategic Initiatives and Communications
- Sustainable Community Initiatives
- External Relations and Investment
- External Transfers (Grants)

General Revenues

CITY OF OWEN SOUND
GENERAL REVENUE
DRAFT 2026 OPERATING BUDGET

		2026 DRAFT BUDGET	2025 BUDGET	2024 BUDGET	VARIANCE
0110	TAX REVENUE AND RETAINED EDUCATION	(38,340,025)	(36,317,585)	(34,958,152)	(2,022,440)
0120	SUPPLIMENTALS	(185,000)	(185,000)	(285,000)	-
0140	REBATES (CIP, VACANCY, CHARITY ETC…)	114,228	166,266	156,266	(52,038)
0160	TAX WRITE OFF	250,000	250,000	250,000	-
0101	PAYMENTS IN LIEU	(72,246)	(72,246)	(72,246)	-
0102	ONTARIO MUNICIPAL PARTNERSHIP FUND	(2,292,400)	(2,133,800)	(2,070,000)	(158,600)
0103	PENALTY AND INTEREST ON TAX	(490,000)	(440,000)	(350,000)	(50,000)
0103	INTEREST REVENUE/EXPENSE	(100,000)	(150,000)	(200,000)	50,000
		(41,115,443)	**(38,882,365)**	**(37,529,132)**	**(2,233,078)**

General Revenues are Taxes other revenues that cannot be attributed to a specific department. No staff or services are accounted for under this division.

- Total Tax Revenue increase is 5.5%.
- Reduction in Rebates reflects a maturing Community Improvement Grant plan.
- OMPF increase in tax assessment equalization grant.

Capital Levy

CITY OF OWEN SOUND
CAPITAL LEVY
DRAFT 2026 OPERATING BUDGET

		2026 DRAFT BUDGET	2025 BUDGET	2024 BUDGET	VARIANCE
11-2304-1410-65620	TRANSFER TO CAPITAL RESERVE	**3,461,731**	3,268,979	3,129,989	192,752
11-2304-1410-65610	FROM RESERVES				-
11-2304-1410-65810	EMP EARNINGS ALLOCATION	**220,000**			220,000
		3,681,731	**3,268,979**	**3,129,989**	**412,752**

- Combined with capital reserve transfers and maturing debt payments, aggregate capital spending is increasing by 1%.

General Debentures

Debt Payments	2026	2025	2024	Variance
Salaries and Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Contract Services	-	-	-	-
Debt Payments	**1,535,812**	1,535,812	1,535,812	-
Gross Costs	**1,535,812**	1,535,812	1,535,812	-
Grants	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Net Cost	**1,535,812**	1,535,812	1,535,812	-
Net Transfer to Reserves	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	**1,535,812**	1,535,812	1,535,812	-

- In some cases, debt payments appear in divisional budgets.
- Fire Hall Renovation is the next anticipated debenture.

Debentured Project	**Annual Payment**
10th Street Bridge	562,574.00
Harrison Park Electrical Upgrade	91,081.00
City Hall Renovation	405,811.00
Police Station Renovation	476,347.00
	$1,535,813.00

General Administration

General Administrative Costs and Risk Management

	2026	2025	2024	Variance
Salaries and Benefits	**(190,000)**	(110,000)	(40,000)	(80,000)
Professional Development	**16,250**	25,000	30,000	(8,750)
Insurance	**405,351**	374,579	607,000	30,772
Collection Costs and Bank Fees	**53,500**	53,500	37,000	-
Telephone	**30,000**	30,000	30,000	-
Photocopy / Printing	**10,000**	10,000	10,000	-
Postage	**15,000**	15,000	15,000	-
General Legal Fees	**10,000**	10,000	10,000	-
Materials and Supplies	**6,000**	1,000	12,000	5,000
Contract Services	**30,000**	30,000	13,500	-
Debt Payments	**-**	-	-	-
Gross Costs	**386,101**	439,079	724,500	(52,979)
Grants	**-**	-	-	-
Other Revenue	**-**	-	-	-
Revenue	**-**	-	-	-
Net Cost	**386,101**	439,079	724,500	(52,979)
Net Transfer to Reserves	**-**	10,000	10,000	(10,000)
Transfer to Reserves for Insurance	**22,229**			22,229
Internal Cost Allocation	**37,000**	33,000	33,000	4,000
Division Levy Requirement	**445,329**	482,079	767,500	(36,750)

- General Administration captures costs that cannot efficiently be allocated to separate divisions.
- Total insurance costs are increasing by $50,000, in line with the four-year plan to smooth increases after new agreement.
- Salaries and Benefits Line includes an estimate for gapping savings across all divisions.
- Annual reserve transfer for strategic planning has been moved to the City Manger, Strategic Initiatives and Communications division.

External Transfers (Grants)

External Transfers	2026	2025	2024	Variance
General Grants in Lieu (facility rentals)	**25,000**	25,000	25,000	-
Owen Sound City Band	**3,750**	3,750	3,750	-
Marine and Rail Museum	**47,475**	48,238	29,600	(763)
Billy Bishop Museum	**39,865**	35,350	35,350	4,515
Festival of Northern Lights	**78,958**	78,752	63,718	206
Debt Payments	**-**	-	-	-
Gross Costs	**195,048**	191,090	157,418	3,958
Grants	**-**	-	-	-
Other Revenue	**-**	-	-	-
Revenue	**-**	-	-	**-**
Net Cost	**195,048**	191,090	157,418	3,958
Net Transfer to Reserves	**-**	-	-	-
Internal Cost Allocation	**-**	-	-	-
Division Levy Requirement	**195,048**	191,090	157,418	3,958

- Other than those noted, there are no budgets for grants to third parties.
- The Marine and Rail Museum line includes operating costs associated with the CN Station.
- Festival of Northern Lights includes a grant of $20,000 plus city staff and equipment time.

Council

Council

		2026	2025	2024	Variance
9 members	Salaries and Benefits	**363,354**	352,771	345,236	10,583
	Professional Development	**16,000**	16,000	16,000	-
	Meeting Expenses	**15,000**	15,000	15,000	-
Mayor	Materials and Supplies	**4,800**	4,800	3,300	-
Deputy Mayor	Contract Services	**250**	250	250	-
7 Councillors	Debt Payments	**-**	-	-	-
	Gross Costs	**399,404**	388,821	379,786	10,583
	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**399,404**	388,821	379,786	10,583
	Internal Cost Allocation	**(30,203)**	(30,203)	(37,648)	-
	Division Levy Requirement	**369,201**	358,618	342,138	10,583

- Council remuneration and related overhead costs are increasing by 3%.

City Manager, Strategic Initiatives and Communications

	City Manager's Office and Communications				
		2026	**2025**	**2024**	**Variance**
4 FTE	Salaries and Benefits	**717,294**	691,444	586,524	25,850
	Professional Development	**35,450**	39,500	36,200	(4,050)
City Manager	Materials and Supplies	**9,360**	9,810	7,560	(450)
Senior Mgr Strategic	Contract Services - Website	**-**	18,000	22,000	(18,000)
Initiatives	Debt Payments	**-**	-	-	-
Communications	*Gross Costs*	**762,104**	758,754	652,284	3,350
Communications					
	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**762,104**	758,754	652,284	3,350
	Net Transfers to Reseres	**10,000**	-		10,000
	Internal Cost Allocation	**(133,359)**	(171,859)	(210,058)	38,500
	Division Levy Requirement	**638,745**	586,895	442,226	51,850

- Website costs have been included in Internal Cost Allocations for 2026.
- Annual Transfer to reserves for strategic planning is not new, but moved here from the General Admin division.

External Relations and Investment

	External Relations and Investment				
		2026	**2025**	**2024**	**Variance**
1 FTE	Salaries and Benefits	**110,551**	106,531.13	149,912	4,020
	Professional Development	**2,950**	3,250.00	3,250	(300)
	Advertising and Promotion	**22,500**	30,000.00	40,000	(7,500)
Community Development	Materials and Supplies	**4,360**	4,360.00	4,360	-
Coordinator	Contract Services	**-**	-	10,000	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**140,361**	144,141	207,522	(3,780)
	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**140,361**	144,141	207,522	(3,780)
	Reserve Contribution	**7,500**	-	-	7,500
	Internal Cost Allocation	**32,000**	32,000	32,000	-
	Division Levy Requirement	**179,861**	176,141	239,522	3,720

- Supports Implementation of the External Relations and Investment Attraction Action Plan.
- Four sectors will be prioritized for investment readiness and attraction initiatives: Clean Energy, Health Care and Life Sciences (including medical isotopes), Advanced Manufacturing, and Marine Innovation.

Sustainable Community Initiatives

Sustainable Communities Initiatives	2026	2025	2024	Variance
Salaries and Benefits	**-**	-	-	-
Materials and Supplies	**15,000**	-	-	15,000
Contract Services	**7,500**	-	5,000	2,500
Debt Payments	**-**	-	-	-
Gross Costs	**22,500**	-	5,000	17,500
Grants	**-**	-	-	-
Other Revenue	**-**	-	-	-
Revenue	**-**	-	-	-
Net Cost	**22,500**	-	5,000	17,500
Transfer from Reserves	**-**	-	(5,000)	5,000
Division Levy Requirement	**22,500**	-	-	22,500

- $15,000 relates to anticipated operating costs of new public washroom.
- $7,500 relates to annual operating fees for new cameras in the River District.

Corporate Services

- Director of Corporate Services
- Clerks, Civil Marriages, FOI and Election
- By-law Enforcement, Parking and Animal Control
- Human Resources, Payroll, and Employee Safety and Wellbeing
- Information Technology and Information Management
- Finance and Treasury
- Procurement, Asset management and GIS
- Corporate Facility Management

Director of Corporate Services

Director Corporate Services

		2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**226,786**	218,556	202,573	8,230
	Professional Development	**5,250**	6,000	6,000	(750)
Director	Materials and Supplies	**1,600**	1,600	2,100	-
	Contract Services	**3,600**	3,600	2,400	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**237,236**	229,756	213,073	7,480
	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**237,236**	229,756	213,073	7,480
	Internal Cost Allocation	**(90,512)**	(89,481)	(86,386)	(1,031)
	Division Levy Requirement	**146,724**	140,275	126,687	6,450

- No material changes.

Clerk Services

	Clerk Services	2026	2025	2024	Variance
6 FTE	Salaries and Benefits	**777,461**	713,085	620,010	**64,376**
	Professional Development	**10,850**	10,250	10,250	**600**
Clerk	Materials and Supplies	**13,020**	13,020	13,020	**-**
Deputy Clerk	Contract Services	**29,200**	25,000	25,000	**4,200**
Council and Comm. Coord.	Election Costs	**80,000**			**80,000**
Legislative Services Manager	Debt Payments	**-**	-	-	**-**
Legislative Coord.	*Gross Costs*	**910,531**	761,355	**668,280**	**149,176**
Records Mgmt Coord.					
	Grants	**-**	-	-	**-**
Contracts	Other Revenue	**(109,500)**	(108,000)	(108,000)	**(1,500)**
Integrity Commissioner	*Revenue*	**(109,500)**	(108,000)	(108,000)	**(1,500)**
Council AV Support					
Election Services	Net Cost	**801,031**	653,355	**560,280**	**147,676**
	Reserve Transfers	**(60,000)**	20,000	20,000	**(80,000)**
	Internal Cost Allocation	**(161,940)**	(168,656)	(108,531)	**6,717**
	Division Levy Requirement	**579,091**	**504,699**	**471,748**	**74,392**

- Wage increase includes 3.0% plus step increases, as well as estimated part time staff costs associated with the 2026 election.
- Materials and supplies includes election postage.
- Contract services includes the fees associated with internal polling.
- Total reserve transfers offset the increases associated with the election.

By Law Enforcement

	By Law Enforcement	2026	2025	2024	Variance
2 FTE	Salaries and Benefits	**295,900**	213,004	208,545	87,355
Supervisor	Professional Development	**3,000**	3,000	3,000	-
ByLaw Officer	Materials and Supplies	**3,821**	3,821	4,000	(179)
Summer Student	Contract Services	**27,500**	20,000	20,000	7,500
PT Contract Officer	Debt Payments	**-**	-	-	-
	Gross Costs	**330,221**	239,825	235,545	94,676
Contracts					
Prosecution	Grants	**-**	-	-	-
Encampment Clean	Other Revenue	**(5,000)**	(5,000)	(5,000)	-
Legal Fees	*Revenue*	**(5,000)**	(5,000)	(5,000)	-
	Net Cost	**325,221**	234,825	230,545	94,676
	Reserve Contribution	**5,000**	5,000	5,000	-
	Internal Cost Allocation	**101,177**	101,038	96,828	4,349
	Division Levy Requirement	**431,398**	**340,863**	**332,373**	**99,025**

- Wages include the additional supervisor and part-time enforcement contract while gapping a full-time enforcement officer.
- The service review recommendations relating to by-law enforcement are expected to be fully implemented in 2027.
- Increase in contract services reflects escalating costs associated with encampment clean ups.

Parking Enforcement and Maintenance

	Parking	2026	2025	2024	Variance
	Salaries and Benefits	**-**	-	-	-
	Collection Costs	**4,500**	7,500	7,500	(3,000)
Contracts	Property Taxes	**50,345**	48,177	46,103	2,168
Parking Enforcement	Materials and Supplies	**1,450**	1,450	1,450	-
Snow Removal	Contract Services	**74,835**	72,281	72,281	2,555
	Debt Payments	**21,643**	21,643	21,463	-
	Gross Costs	**152,774**	151,052	148,797	1,723
	Grants (DIA Contribution)	**(120,000)**	(120,000)	(120,000)	-
	Other Revenue	**(111,500)**	(111,500)	(111,500)	-
	Revenue	**(231,500)**	(231,500)	(231,500)	-
	Net Cost	**(78,726)**	(80,448)	(82,703)	1,723
	Reserve Contribution	**25,000**	25,000	25,000	-
	Internal Cost Allocation	**85,475**	83,750	94,925	1,725
	Division Levy Requirement	**31,749**	**28,302**	**37,222**	**3,448**

- Contract services includes parking enforcement and external winter control services.
- Internal cost allocation includes staff time for both administration and winter control activities provided by city staff and equipment.

Animal Control

	Animal Control	2026	2025	2024	Variance
Contracts	Salaries and Benefits	**3,367**	3,147	3,116.49	220
	Utility Costs (facility)	**28,000**	28,000	19,000	-
	Maintenance (facility)	**10,000**	10,000	10,000	-
	Insurance (facility)	**895**	895	2,500	-
Animal Control	Materials and Supplies	**2,950**	3,450	3,450	(500)
	Contract Services	**129,100**	127,000	87,504	2,100
	Debt Payments	**-**	-	-	-
	Gross Costs	**174,312**	172,492	125,571	1,820
	Grants	**-**	-	-	-
	Other Revenue	**(67,000)**	(63,000)	(45,500)	(4,000)
	Revenue	**(67,000)**	(63,000)	(45,500)	(4,000)
	Net Cost	**107,312**	**109,492**	**80,071**	(2,180)
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**25,000**	25,000	25,000	-
	Division Levy Requirement	**132,312**	**134,492**	**105,071**	**(2,180)**

- 2026 represents first full year under new animal control enforcement contract.
- Other revenues include $30,000 in donations used to offset enforcement costs; surplus donations are transferred to reserves for capital upgrades.

Human Resources and Payroll

	Human Resources	2026	2025	2024	Variance
3 FTE	Salaries and Benefits	**439,136**	410,614	430,870	28,522
	Professional Development	**12,900**	15,000	17,000	(2,100)
	Meetings and functions	**10,000**	10,000	10,000	-
	Employee Assistance Program	**7,000**	7,000	7,000	-
HR Manager	Materials and Supplies	**2,380**	2,380	6,230	-
Payroll Administrator	Contract Services	**151,000**	151,000	101,000	-
HR Specialist - Recruitment	Debt Payments	**-**	-	-	-
	Gross Costs	**622,416**	595,994	572,100	26,422
Contracts	Grants	**-**	-	-	-
HR Legal	Other Revenue	**-**	-	-	-
3rd Party Investigation	*Revenue*	**-**	-	-	-
EAP					
	Net Cost	**622,416**	**595,994**	**572,100**	26,422
	Transfer from reservers	**-**	-	-	-
	Internal Cost Allocation	**(71,352)**	(68,630)	(91,550)	(2,722)
	Division Levy Requirement	**551,064**	**527,364**	**480,550**	**23,699**

- Wage increases reflect 3.0% COLA and step increases as new staff move through the wage grid.
- Contract services include legal and professional services associated with arbitration, contract management and third-party investigations.

Employee Safety and Wellbeing and WSIB

	WSIB - Health and Safety	2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**134,710**	124,644	103,164	10,066
HR Specialist	Training and Professional Development	**8,500**	10,000	10,000	(1,500)
Safey, Equity and Wellness	WSIB administration and support	**10,000**	10,000	10,000	-
	Materials and Supplies	**2,360**	2,360	2,360	-
	Contract Services	**12,500**	12,500	12,500	-
	Debt Payments	**-**	-	-	-
Contracts	*Gross Costs*	**168,070**	159,504	138,024	8,566
Disability Case Management					
	Grants	**-**	-	-	-
	Other Revenue	**(30,000)**	-	-	(30,000)
	Revenue	**(30,000)**	-	-	(30,000)
	Net Cost	**138,070**	**159,504**	**138,024**	(21,434)
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**11,850**	11,850	13,850	-
	Division Levy Requirement	**149,920**	**171,354**	**151,874**	**(21,434)**

- Increased other revenues represents anticipated rebates from participation in the WSIB Excellence Program, overseen by the HR Specialist - Safety, Equity and Wellness.

Information Technology

	Information Technology	2026	2025	2024	Variance
4 FTE	Salaries and Benefits	**523,519**	510,447.74	462,594	13,071
IT Manager	Professional Development and training	**6,950**	8,000.00	8,000	(1,050)
Systems Specialist	Software Maintenance Fees	**696,756**	573,703.28	492,371	123,053
Network Administrator	Internet Access	**6,500**	9,500.00	9,500	(3,000)
Enterprise Analyst	Insurance	**3,500**	3,500.00	3,500	-
	Maintenance	**7,000**	6,000.00	6,000	1,000
1 PTE	Materials and Supplies	**28,050**	21,050.00	21,050	7,000
	Contract Services	**105,000**	88,000	88,000	17,000
	Debt Payments	**-**	-	-	-
	Gross Costs	**1,377,275**	1,220,201	1,091,015	157,074
Contracts	Grants	**(17,000)**	(17,000)	-	-
Network Support	Other Revenue	**-**	-	-	-
	Revenue	**(17,000)**	(17,000)	-	-
	Net Cost	**1,360,275**	**1,203,201**	**1,091,015**	157,074
	Reserve Contribution	**175,000**	120,000	85,000	55,000
	Internal Cost Allocation	**(873,783)**	(761,456)	(648,766)	(112,327)
	Division Levy Requirement	**661,492**	**561,745**	**527,249**	**99,747**

- Software maintenance fees increase represents annual indexing on existing software service agreements, as well as new project management application and EUNA budgeting software.
- Staff time and software costs are allocated out of this division via Internal Cost Allocation.
- Increase in reserve contribution is included in dedicated 1% capital increase and does not affect operating increase.

Grants, Purchasing, Risk, Asset Management and Corporate Facility Management (GRAMP)

	Purchasing, Asset and Risk Management				
		2026	2025	2024	**Variance**
3 FTE	Salaries and Benefits	**391,453**	370,916	325,490	20,536
	Professional Development	**6,100**	7,000	7,000	(900)
Mgr Corporate Services	Materials and Supplies	**3,120**	3,070	3,070	50
Purchasing Coordinator	Contract Services	**-**	-	-	-
Asset and Risk Admin	Debt Payments	**-**	-	-	-
	Gross Costs	**400,673**	**380,986**	**335,560**	19,686
Contracts	Grants	**(80,000)**	(80,000)	-	-
n/a	Other Revenue	**-**	-	-	-
	Revenue	**(80,000)**	(80,000)	-	-
	Net Cost	**320,673**	**300,986**	**335,560**	**19,686**
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(266,869)**	(190,478)	(192,293)	(76,392)
	Division Levy Requirement	**53,803**	**110,509**	**143,267**	**(56,705)**

- Increased staff wages allocated out to corporate facilities, resulting in a decrease in levy requirement to this division that will be offset under City Hall and Police Station.

Geographic Information System (GIS)

	GIS Services	2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**120,730**	115,773	113,036	4,957
	Professional Development	**4,050**	4,800	4,800	(750)
GIS Specialist	Materials and Supplies	**1,150**	750	750	400
	Contract Services	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**125,930**	121,323	118,586	4,607
Contracts	Grants	**-**	-	-	-
n/a	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**125,930**	121,323	118,586	4,607
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(103,987)**	(98,776)	(99,381)	(5,211)
	Division Levy Requirement	**21,944**	**22,547**	**19,205**	**(604)**

- No material changes.
- The majority of divisional costs are allocated to water and wastewater to reflect staff time spent mapping underground infrastructure.

Finance

	FINANCE	2026	2025	2024	Variance
5 FTE	Salaries and Benefits	**589,230**	440,043	385,905	149,188
Deputy Treasurer	Professional Development	**5,900**	6,500	7,500	(600)
Financial Services Supervis	Materials and Supplies	**3,400**	3,400	4,150	-
AP Coordinator	Contract Services	**65,000**	58,000	55,000	7,000
Financial Analyst	Debt Payments	**-**	-	-	-
Corp Services Administrator	*Gross Costs*	**663,530**	507,943	452,555	155,588
-					
Contracts	Grants	**-**	-	-	-
Financial Audit	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**663,530**	**507,943**	**452,555**	**155,588**
	Reserve Contribution	**(70,000)**	-	-	(70,000)
	Internal Cost Allocation	**(110,214)**	(152,060)	(161,505)	41,845
	Division Levy Requirement	**483,316**	**355,883**	**291,050**	**127,433**

- Increase in wages for financial services supervisor is offset by anticipated gapping.
- The temporary increase in staff complement is projected to return to previous levels in 2027.

Revenue (Tax and Water Billing)

	Revenue (Tax and Water Billing)	2025	2025	2024	Variance
2 FTE	Salaries and Benefits	**221,369**	204,741	191,885	16,627
	Professional Development	**4,750**	5,500	5,500	(750)
	Postage	**41,500**	41,500	41,500	-
	Forms and Stationary	**6,000**	6,000	6,000	-
	Materials and Supplies	**2,886**	2,886	2,886	-
Tax Collector	Contract Services	**48,500**	48,500	44,500	-
Water Billing Coord.	Debt Payments	**-**	-	-	-
	Gross Costs	**325,005**	309,127	292,271	15,877
Contracts	Grants	**-**	-	-	-
MTE Tax Specialists	Other Revenue	**(119,000)**	(119,000)	(109,000)	-
Tax Sale Support	*Revenue*	**(119,000)**	(119,000)	(109,000)	-
Water Meter Reading	Net Cost	**206,005**	190,127	183,271	15,877
	Reserve Contribution	**(2,000)**	(2,000)	(2,000)	-
	Internal Cost Allocation	**(149,834)**	(136,208)	(127,241)	(13,626)
	Division Levy Requirement	**54,171**	51,919	54,030	2,251

- No material changes.
- Water billing and collection costs are funded from water rates.
- Other revenues include tax certificate fees and administrative charges for statements and billing.

Service Owen Sound (Customer Service and Treasury)

	Service Owen Sound	2025	2025	2024	Variance
1 FTE, 1 PTE	Salaries and Benefits	**160,031**	156,621.95	153,129.86	3,409
SOS representatives	Professional Development	**1,700**	2,000.00	1,500	(300)
	Postage	**2,000**	2,000.00	2,000	-
	Materials and Supplies	**-**	-	-	-
	Contract Services	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**163,731**	160,622	156,630	3,109
Contracts	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**163,731**	160,622	156,630	3,109
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(117,900)**	(116,650)	(116,650)	(1,250)
	Division Levy Requirement	**45,831**	**43,972**	**39,980**	**1,859**

- No material changes.
- Wages are allocated to water, wastewater, parking and facility booking where appropriate through the internal cost allocation line.

Facility and Capital Coordination

	Facilities Manager				
		2026	**2025**	**2024**	**Variance**
2 FTE	Salaries and Benefits	**241,211**	116,023	104,443.87	125,187
	Professional Development	**2,700**	3,200	3,200	(500)
Property and Project	Materials and Supplies	**860**	860	860	-
Coordinator	Contract Services	**-**	-	-	-
Capital Project	Debt Payments	**-**	-	-	-
Coordinator	*Gross Costs*	**244,771**	120,083	108,504	124,687
Contracts					
	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**244,771**	120,083	108,504	124,687
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(232,000)**	(91,300)	(94,375)	(140,700)
	Division Levy Requirement	**12,771**	**28,783**	**14,129**	**(16,013)**

- Additional capital project coordinator is funded from capital levy and has no impact to the operating levy.

City Hall

	City Hall Facility	2026	2025	2024	Variance
	Salaries and Benefits	**41,230**	40,920	36,815	310
	Utilities (facility)	**61,700**	61,700	61,700	-
	Insurance (facility)	**9,213**	9,213	25,000	-
	Maintenance (facility)	**18,000**	18,000	14,500	-
	Maintenance (HVAC)	**7,500**	7,500	**-**	-
	Materials and Supplies	**-**	-	**-**	-
	Contract Services	**88,150**	83,000	83,250	5,150
	Debt Payments	**-**	-	-	-
	Gross Costs	**225,793**	220,333	221,265	5,460
Contracts					
Cleaning	Grants	**-**	-	-	-
Service Agreements	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**225,793**	220,333	221,265	5,460
	Reserve Contribution	**50,000**	50,000	50,000	-
	Internal Cost Allocation	**24,000**	12,000	5,000	12,000
	Division Levy Requirement	**299,793**	**282,333**	**276,265**	**17,460**

- Increase in internal cost allocation reflects the time of the corporate services manager.

Police Station

Police Building

	2026	2025	2024	Variance
Salaries and Benefits	**30,923**	30,690	27,611	233
Utilities (facility)	**137,200**	124,200	124,200	13,000
Insurance (facility)	**11,281**	11,281	30,000	-
Maintenance (facility)	**44,000**	34,000	32,500	10,000
Materials and Supplies	**-**	-	-	-
Contract Services	**125,000**	100,000	95,000	25,000
Debt Payments	**-**	-	-	-
Gross Costs	**348,404**	300,171	309,311	48,233
Grants	**-**	-	-	-
Other Revenue	**-**	-	-	-
Revenue	**-**	-	-	-
Net Cost	**348,404**	300,171	309,311	48,233
Reserve Contribution	**25,000**	25,000	25,000	-
Internal Cost Allocation	**12,000**	6,000	5,000	6,000
Division Levy Requirement	**385,404**	**331,171**	**339,311**	**54,233**

Contracts
Cleaning
Snow Removal

- Increased contract services reflects winter control service agreement.
- Increase in internal cost allocation reflects the time of the corporate services manager.

General Facility Maintenance

	Other Facilities				
		2026	**2025**	**2024**	**Variance**
2 FTE	Salaries and Benefits	**94,613**	87,011	106,906	7,602
	Professional Development	**3,400**	4,000	4,000	(600)
	General Facility Maintenance	**47,500**	47,500	45,000	-
	Fuel (facility vehicle)	**4,000**	4,000	4,800	-
Building and Property	Materials and Supplies	**7,950**	8,171	14,400	(221)
Facility Labourer	Contract Services	**-**	-	-	-
	Debt Payments	**42,631**	42,631	42,631	-
	Gross Costs	**200,094**	193,313	217,737	6,781
Contracts	Grants	**-**	-	-	-
Service Contracts	Other Revenue	**(33,180)**	(32,539)	(31,779)	(641)
	Revenue	**(33,180)**	(32,539)	(31,779)	(641)
	Net Cost	**166,915**	160,774	185,958	6,140
	Reserve Contribution	**20,000**	17,500	15,000	2,500
	Internal Cost Allocation	**(4,515)**	24,000	20,000	(28,515)
	Division Levy Requirement	**182,400**	**202,274**	**220,958**	**(19,875)**

- Debt Payments include the principal and interest payments on the CP Station and are offset partially by rent revenue.

Operations and Engineering

- Director of Operations and Engineering
- Transit
- Roads Maintenance and Winter Control
- Waste Management
- Landfill Post Closure Costs
- Solar Revenue and Retrofits
- Storm Water Management
- Engineering
- Source Water Projection
- Traffic and Roadside

Director of Operations

	Director of Operations	2025	2025	2024	Variance
1 FTE	Salaries and Benefits	**226,536**	218,305.58	202,323	8,230
	Professional Development	**4,400**	5,000.00	5,000	(600)
Director	Materials and Supplies	**750**	750.00	1,250	-
	Contract Services	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**231,686**	224,056	208,573	7,630
Contracts	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**231,686**	224,056	208,573	7,630
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(136,500)**	(90,000)	(90,000)	(46,500)
	Division Levy Requirement	**95,186**	**134,056**	**118,573**	**(38,870)**

- Increased allocated time to other divisions under operations, engineering, water and wastewater to reflect leadership and technical support.

Public Transit

	Transit	2026	2025	2024	Variance
1 FTE, 1 PTE	Salaries and Benefits	**218,496**	207,449	196,117	11,048
	Fuel Costs	**172,000**	172,000	172,000	-
Transit Terminal Op	Utilities (facility)	**11,000**	11,000	11,000	-
Transit Terminal Op	Insurance (facility)	**876**	876	2,750	-
	Maintenance (facility)	**8,000**	8,000	8,000	-
	Property Taxes	**16,145**	15,675	15,000	470
	Materials and Supplies	**6,500**	6,500	6,500	-
	Contract Services	**1,415,538**	1,366,550	1,353,525	48,988
	Debt Payments	**-**	-	-	-
	Gross Costs	**1,848,555**	1,788,050	1,764,892	60,505
Contracts	Grants	**(250,000)**	(250,000)	(250,000)	-
Voyago	Other Revenue	**(414,300)**	(414,300)	(401,700)	-
	Revenue	**(664,300)**	(664,300)	(651,700)	-
	Net Cost	**1,184,255**	1,123,750	1,113,192	60,505
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**161,905**	157,766	153,989	4,139
	Division Levy Requirement	**1,346,160**	**1,281,516**	**1,267,181**	**64,645**

- Increase in Contract costs as per agreement.
- No anticipated changes to service levels.
- Revenues including gas tax grants are anticipated to remain stable.
- No other material changes.

Public Works Management and Facility

	Public Works Management and Facility	2026	2025	2024	Variance
2 FTE	Salaries and Benefits	**275,019**	258,310	335,714	16,709
	Professional Development	**3,050**	3,500	3,500	(450)
Roads Superintendant	Telephone and Answering Services	**13,020**	13,020	12,800	-
Admin Assistant	Utilities (facility)	**94,000**	99,000	107,000	(5,000)
	Insurance (facility)	**8,469**	8,469	22,000	-
	Maintenance (facility)	**21,000**	21,000	16,000	-
	Materials and Supplies	**18,769**	18,781	5,232	(11)
	Contract Services	**40,000**	38,750	30,000	1,250
	Gross Costs	**473,327**	460,829	532,247	12,498
Contracts	Grants	**-**	-	-	-
Cleaning	Other Revenue (bulk water)	**(27,500)**	(27,500)	(27,500)	-
	Revenue	**(27,500)**	(27,500)	(27,500)	-
	Net Cost	**445,827**	433,329	504,747	12,498
	Reserve Contribution	**10,000**	10,000	10,000	-
	Internal Cost Allocation	**(187,100)**	(125,890)	(169,690)	(61,210)
	Division Levy Requirement	**268,727**	317,439	345,057	(48,712)

- No material changes.

Public Works Labour and Fleet

	Public works labour and fleet - NOTE - Charged OUT	2026	2025	2024	Variance
21 FTE	Salaries and Benefits	**2,239,615**	1,996,967	1,936,276	242,648
+ 4 HYBRID FTE	*Less Charged Out*	**(2,101,032)**	(1,871,215)	(1,766,753)	(229,816)
	Professional Development	**20,000**	20,000	20,000	-
	Fuel	**240,000**	240,000	250,000	-
	Fleet Management Software	**18,000**	18,000	10,000	-
	Fleet Maintenance	**255,000**	253,000	263,000	2,000
	Fleet Insurance	**10,197**	10,197	20,000	-
5 Seasonal LEO	Materials and Supplies	**46,004**	46,029	25,606	(25)
	Less Charged Out	**(1,125,000)**	(1,125,000)	(1,090,000)	-
	Contract Services	**11,400**	10,400	-	1,000
	Debt Payments	**-**	-	-	-
	Gross Costs	**(385,816)**	(401,622)	(331,870)	15,806
Contracts None	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**(385,816)**	(401,622)	(331,870)	15,806
	Reserve Contribution	**435,000**	385,000	335,000	50,000
	Internal Cost Allocation	**-**	-	-	-
	Division Levy Requirement	**49,184**	(16,622)	3,130	65,806

- Home division for Public Works unionized labour and fleet costs.
- Costs are allocated to divisions such as roads, parks and winter control via the “charged out” line.
- Staffing reflects the addition of 4 FTE with a reduction of 4 Public Works seasonal employees and 4 Parks seasonal employees.

Roads and Roadside Maintenance

	Roads and Roadside Maintenance				
	Salaries and Benefits	**782,482**	744,124	703,254	38,357
	Asphalt	**30,000**	25,000	20,000	5,000
	Gravel	**20,000**	30,000	15,000	(10,000)
	Concrete	**10,000**	10,000	10,000	-
	Signs and safety devices	**40,000**	40,000	15,000	-
	Allocation of fleet Costs	**305,604**	305,852	244,461	(249)
	Materials and Supplies	**41,860**	41,500	41,000	360
	Contract Services	**190,000**	183,000	173,000	7,000
	Debt Payments	**-**	-	-	-
	Gross Costs	**1,419,945**	1,379,477	1,221,715	40,469
Contracts	Grants - County Contribution	**(130,000)**	(130,000)	(130,000)	-
Maintenance	Other Revenue	**-**	-	-	-
Sidewalk Condition	*Revenue*	**(130,000)**	(130,000)	(130,000)	-
Reflectivity Survey					
Line painting	Net Cost	**1,289,945**	1,249,477	1,091,715	40,469
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(31,628)**	(31,975)	(35,000)	347
	Division Levy Requirement	**1,258,318**	1,217,502	1,056,715	40,816

- Salaries includes the allocation of Public Works labour from the Public Works Labour and Fleet division.
- Services in this division include bridge maintenance, asphalt and gravel maintenance, drainage, sidewalks, and signage and safety.

Winter Control

Winter Control				
Salaries and Benefits	**1,009,746**	959,401	929,878	50,345
Salt and Sand Materials	**495,000**	390,000	390,000	105,000
Allocation of Fleet Costs	**519,122**	519,544	674,712	(422)
Materials and Supplies	**-**	-	-	-
Contract Services	**15,000**	15,000	5,000	-
Debt Payments	**-**	-	-	-
Gross Costs	**2,038,867**	1,883,945	1,999,590	154,923
Grants	**-**	-	-	-
Other Revenue	**-**	-	-	-
Revenue	**-**	-	-	-
Net Cost	**2,038,867**	1,883,945	1,999,590	154,923
Reserve Contribution	**-**	-	-	-
Internal Cost Allocation	**-**	-	-	-
Division Levy Requirement	**2,038,867**	1,883,945	1,999,590	154,923

- Salt and Sand materials have increased to reflect an updated five-year average cost as reported during 2025.
- Salaries include the allocation of unionized labour.

Waste Management

	Waste Management	2026	2025	2024	Variance
Contracts	Salaries and Benefits	**86,525**	87,067	85,512	(542)
	Waste Transfer Tipping Fees	**391,500**	313,500	271,500	78,000
	Allocation of fleet cost	**45,642**	45,679	32,724	(37)
Waste Management	Materials and Supplies	**24,500**	28,000	28,000	(3,500)
Transfer Station	Contract Services	**1,232,609**	1,001,500	995,500	231,109
Recycling Collection	Debt Payments	**-**	-	-	-
Compost Site	*Gross Costs*	**1,780,777**	1,475,746	1,413,236	305,030
Source Separated Organics					
	Grants	**(30,000)**	(30,000)	(32,000)	-
	Other Revenue	**(594,900)**	(600,900)	(600,900)	6,000
	Revenue	**(624,900)**	(630,900)	(632,900)	6,000
	Net Cost	**1,155,877**	844,846	780,336	311,030
	Reserve Contribution	**(210,000)**	42,500	12,500	(252,500)
	Internal Cost Allocation	**96,700**	81,600	81,600	15,100
	Division Levy Requirement	**1,042,577**	**968,946**	**874,436**	**73,630**

- Includes the costs of waste collection, weekly source separated organics collection, phased out recycling, household hazardous waste, compost site and goods exchange day.
- Increased contract costs for organics is smoothed by reserve transfers per the funding strategy approved in 2025.

Landfill Post Closure Costs

	Landfill				
		2026	**2025**	**2024**	**Variance**
Contracts	Salaries and Benefits	**9,842**	9,593	32,313	249
Leachate hauling	Materials and Supplies	**6,134**	5,935	6,242	199
-	Contract Services	**200,000**	197,000	182,500	3,000
Monitoring	Debt Payments	**-**	-	-	-
	Gross Costs	**215,976**	212,528	221,054	3,448
	Grants	**-**	-	-	-
	Other Revenue	**(2,850)**	(2,850)	(2,850)	-
	Revenue	**(2,850)**	(2,850)	(2,850)	-
	Net Cost	**213,126**	209,678	218,204	3,448
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**-**	-	-	-
	Division Levy Requirement	**213,126**	**209,678**	**218,204**	**3,448**

- Costs relate to contract services for snow removal and hauling associated with leachate removal.

Solar Revenues

	Solar Revenue	2026	2025	2024	Variance
Contracts	Salaries and Benefits	**-**	**-**	-	-
Hydro One	Materials and Supplies	**5,375**	**5,375**	5,150	225
Grasshopper	Contract Services	**-**	**-**	-	-
	Debt Payments	**20,811**	**20,811**	20,811	-
	Gross Costs	**26,186**	**26,186**	25,961	225
	Grants	**-**	**-**	-	-
	Other Revenue	**(145,250)**	**(145,250)**	(145,250)	-
	Revenue	**(145,250)**	**(145,250)**	(145,250)	-
	Net Cost	**(119,064)**	**(119,064)**	(119,289)	225
	Reserve Contribution	**-**	**-**	-	-
	Internal Cost Allocation	**1,578**	**3,978**	4,078	(2,500)
	Division Levy Requirement	**(117,487)**	**(115,087)**	**(115,212)**	**(2,275)**

- Captures revenues for solar panel installations as well as public private partnership for land lease.
- Note that land lease revenues are expected to cease in 2027 due to insolvency of the tenant.
- Dept payments relate to the cost for city owned installations.

Stormwater Management

	Stormwater Management	2026	2025	2024	Variance
	Salaries and Benefits	**-**	-	-	-
	Insurance	**20,000**	20,000	20,000	-
	Contract Services	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**20,000**	20,000	20,000	-
Contracts	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**20,000**	20,000	20,000	-
	Reserve Contribution	**325,000**	325,000	325,000	-
	Internal Cost Allocation	**102,520**	89,025	90,625	13,496
	Division Levy Requirement	**447,520**	**434,025**	**435,625**	**13,496**

- Stormwater management allocation of insurance premium, staff time and an annual contribution to capital reserves is budgeted separately to ease transition to a stormwater rate should one be considered in the future.

Engineering

	Engineering	2026	2025	2024	Variance
7 FTE	Salaries and Benefits	**881,206**	829,136	792,816	52,070
	Professional Development	**7,250**	8,000	8,000	(750)
Engineering Mgr	Materials and Supplies	**5,328**	5,328	4,328	-
4 x Technicians	Contract Services	**52,500**	52,500	52,500	-
1 Project Coordinator	Debt Payments	**-**	-	-	-
Env Services Supervisor	*Gross Costs*	**946,284**	894,964	857,644	51,320
Contracts	Grants	**(40,000)**	(40,000)	(40,000)	-
Bridge Inspections	Other Revenue	**(25,000)**	(25,000)	(10,000)	-
Road Condition	*Revenue*	**(65,000)**	(65,000)	(50,000)	-
	Net Cost	**881,284**	829,964	807,644	51,320
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(719,724)**	(630,561)	(663,191)	(89,163)
	Division Levy Requirement	**161,559**	**199,403**	**144,453**	**(37,843)**

- The majority of costs are allocated to capital projects, planning, transit, waste management and water and wastewater.

Traffic, Streetlights and Crossing Guards

Traffic and Streetlights (and Crossing Guards)

		2026	2025	2024	Variance
	Salaries and Benefits	**432**	442	389	(10)
	Hydro	**135,000**	135,000	135,000	-
	Materials and Supplies	**42,000**	42,000	48,140	-
	Contract Services	**274,625**	264,625	244,821	10,000
	Debt Payments	**-**	147,816	147,816	(147,816)
	Gross Costs	**452,057**	**589,883**	**576,165**	(137,826)
Contracts					
Traffic Signal Maint	Grants	**-**	-	-	-
Streetlight Maint	Other Revenue	**-**	-	-	-
Crossing Guards	*Revenue*	**-**	-	-	-
	Net Cost	**452,057**	**589,883**	**576,165**	(137,826)
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**84,233**	70,082	70,082	14,151
	Division Levy Requirement	**536,290**	**659,965**	**646,247**	**(123,675)**

- The matured debt payment for conversion of streetlights to LED is allocated to the annual capital levy.

Sourcewater Protection

	Sourcewater Protection	2026	2025	2024	Variance
	Salaries and Benefits	**-**	-	-	-
	Materials and Supplies	**3,500**	3,500	3,500	-
	Contract Services	**4,900**	4,900	4,900	-
	External Transfer	**366,096**	354,154	304,808	11,942
	Debt Payments	**-**	-	-	-
	Gross Costs	**374,496**	362,554	313,208	11,942
Contracts	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
GSCA Levy	*Revenue*	**-**	-	-	-
	Net Cost	**374,496**	362,554	313,208	11,942
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(304,808)**	(304,808)	(304,808)	-
	Division Levy Requirement	**69,688**	57,746	8,400	11,942

- External transfer is for the Grey Sauble Conservation Authority Levy.
- The majority of levy costs are recovered through water rates.
- Since 2025, the annual GSCA levy increase is funded through taxation.

Community Services

- Director of Community Services
- Planning
- Building Inspection
- Parks
- River District
- Cemetery
- Recreation Facilities and Programming
- Tom Thomson Art Gallery
- Tourism and Events

Director of Community Services

	Director of Community Services				
		2026	**2025**	**2024**	**Variance**
2 FTE	Salaries and Benefits	**322,250**	307,857	282,032	40,218
	Professional Development	**4,250**	5,000	5,000	(750)
Director	Materials and Supplies	**1,250**	1,250	1,250	-
Admin Assistant	Contract Services	**1,500**	1,500	1,500	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**329,250**	315,607	289,782	39,468
Contracts	Grants	**-**	-	-	-
	Other Revenue	**-**	-	-	-
	Revenue	**-**	-	-	-
	Net Cost	**329,250**	315,607	289,782	39,468
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**(263,251)**	(234,790)	(236,000)	(27,251)
	Division Levy Requirement	**65,999**	**80,817**	**53,782**	**12,217**

- Increase in salary reflects COLA and step increases, and captures a step increase that was missed in the 2025 budget.

Building and Inspection Services

	Building Inspection	2026	2025	2024	Variance
4 FTE	Salaries and Benefits	**527,817**	499,168	458,851	28,649
	Professional Development	**3,400**	7,000	7,000	(3,600)
	Insurance	**25,942**	25,942	25,000	-
CBO	Materials and Supplies	**7,086**	7,086	7,086	-
Deputy CBO	Contract Services	**1,500**	1,500	1,500	-
0.9 Building Inspector	Debt Payments	**-**	-	-	-
0.1 STR licensing coordinator	*Gross Costs*	**565,745**	**540,696**	**499,437**	**25,049**
Development Coordinator					
	Grants	**-**	-	-	-
Contracts	Township Contribution (GB)	**(50,000)**	(100,000)		50,000
	Other Revenue	**(632,500)**	(434,543)	(485,000)	(197,957)
none	*Revenue*	**(682,500)**	(534,543)	(485,000)	(147,957)
	Net Cost	**(116,755)**	**6,153**	**14,437**	**(122,908)**
	Reserve Contribution	**12,500**	12,500	12,500	-
	Internal Cost Allocation	**180,334**	151,799	147,379	28,535
	Division Levy Requirement	**76,078**	**170,452**	**174,316**	**(94,373)**

- Increase in revenues reflects a $100,000 increase in anticipated building inspection fees, and fees for service provided to the Municipality of Meaford. This is offset by a reduction of fees for service previously provided to Georgian Bluffs.

Planning and Heritage

	Planning	2026	2025	2024	Variance
3 FTE	Salaries and Benefits	**415,595**	381,634	352,315	33,961
	Professional Development	**6,325**	7,000	7,500	(675)
	Advertising (public notices)	**1,500**	4,500	4,500	(3,000)
Manager of Planning & Heritage	Materials and Supplies	**5,940**	5,440	5,440	500
Sr. Planner	Contract Services	**24,500**	31,500	21,500	(7,000)
Sr. Planner	Debt Payments	**-**	-	-	-
	Gross Costs	**453,860**	430,074	391,255	23,786
Contracts	Grants	**62,500**	62,500	62,500	-
none	Other Revenue	**(205,000)**	(200,000)	(215,000)	(5,000)
	Revenue	**(142,500)**	(137,500)	(152,500)	(5,000)
	Net Cost	**311,360**	292,574	238,755	18,786
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**128,707**	113,777	103,812	14,930
	Division Levy Requirement	**440,068**	**406,351**	**342,567**	**33,716**

- The increase associated with adding a senior planner is reduced by gapping the intermediate planner role.
- Contract services have been reduced to reflect the staffing complement.

Parks, Trails and Sports Fields

	Parks and Greenspaces				
		2026	**2025**	**2024**	**Variance**
7 FTE	Salaries and Benefits	**1,368,148**	1,336,180	1,262,042	31,968
Parks Manager	Professional Development	**11,900**	12,500	5,000	(600)
Parks Supervisor	Utilities (facilities)	**146,500**	146,500	143,500	-
	Insurance (facilities)	**12,127**	12,127	21,500	-
5 x Parks Labour	Maintenance (facilties)	**63,650**	63,650	46,000	-
	Fuel (fleet)	**60,000**	60,000	60,000	-
	Maintenance (fleet)	**62,000**	62,000	62,000	-
7 SEASONAL	Insurance (fleet)	**10,500**	10,500	10,500	-
6 STUDENT	Tipping Fees	**23,000**	23,000	20,000	-
+ allocated PW labour	Plant Materials	**16,750**	16,750	16,000	-
	Forestry Materials	**12,000**	12,000	12,000	-
	Playground Materials	**20,000**	20,000	20,000	-
	Trails Materials	**50,000**	20,000	-	30,000
	Sportsfield Materials	**26,500**	15,000	15,000	11,500
	Materials and Supplies	**98,563**	76,882	89,288	21,681
	Contract Services	**303,920**	291,420	254,200	12,500
	Debt Payments	**42,557**	42,557	42,557	-
	Gross Costs	**2,328,114**	2,241,066	2,079,586	107,049
	Grants	**(6,000)**	-	-	(6,000)
	Other Revenue	**(410,000)**	(440,000)	(463,500)	30,000
	Revenue	**(416,000)**	(440,000)	(463,500)	24,000
Contracts					
Camp Security	Net Cost	**1,912,114**	1,801,066	1,616,086	131,049
	Reserve Contribution	**341,000**	266,600	215,000	74,400
	Internal Cost Allocation	**(21,378)**	(10,031)	(81,262)	(11,347)
	Division Levy Requirement	**2,231,736**	**2,037,635**	**1,749,824**	**194,101**

- Increased trails, sports fields and general parks maintenance budgets to reflect the requirements to maintain safe trails and facilities.
- Increase to capital reserves is included in the dedicated 1% allocated to capital.
- Reduced campground revenues to reflect actual booking volumes.

River District

Allocated PW Staff Time 1 FTE Community Development Coordinator

River District	2026	2025	2024	Variance
Salaries and Benefits	**270,120**	172,256	156,606	97,864
Events	**31,300**	31,300	31,300	-
Maintenance	**45,000**	45,000	45,000	-
Beautification	**42,500**	25,000	16,000	17,500
Materials and Supplies	**14,460**	16,400	16,400	(1,940)
Contract Services	**3,500**	3,500	3,500	-
Debt Payments	**-**	-	-	-
Gross Costs	**406,880**	293,456	268,806	113,424
Grants	**-**	-	-	-
DIA Levy	**(267,157)**	(258,081)	(253,106)	(9,076)
Other Revenue	**(22,000)**	(22,000)	(22,000)	-
Revenue	**(289,157)**	(280,081)	(275,106)	(9,076)
Net Cost	**117,723**	13,375	(6,300)	104,348
To Reserves	**10,000**	1,391	5,268	8,609
Internal Cost Allocation	**120,000**	120,000	120,000	-
Division Levy Requirement	**247,723**	**134,766**	**118,969**	**112,957**

- Increased wages represents a budgeted increase in allocated parks and public works labour to more accurately reflect the actual time spent, and is not entirely related to the Community Development Coordinator's salary.
- Increase in beautification relates to the cost of flowers. The DIA levy recovers approximately half of the costs driven by service levels in the downtown.
- Not included here are costs such as winter control and waste management, that directly benefit the River District but are delivered as part of a city-wide service.

Greenwood Cemetery

	Cemetery				
		2026	**2025**	**2024**	**Variance**
2 FTE	Salaries and Benefits	**375,648**	352,106	247,546	23,541
2 Seasonal	Professional Development	**4,125**	2,000	-	2,125
	Utilities (facilty)	**16,000**	16,000	15,500	-
	Insurance (facility)	**6,951**	6,951	15,000	-
	Maintenance (faciltiy)	**5,200**	5,200	200	-
	Fuel (fleet)	**10,000**	10,000	10,000	-
	Maintenance (fleet)	**18,000**	18,000	18,000	-
	Insurance (fleet)	**1,624**	1,624	2,500	-
	Materials and Supplies	**18,146**	16,689	10,861	1,457
	Contract Services	**14,800**	12,800	9,500	2,000
	Debt Payments	**9,018**	9,018	9,018	-
	Gross Costs	**479,512**	450,388	338,126	29,123
	Grants	**-**	-	-	-
	Other Revenue	**(215,000)**	(215,000)	(190,000)	-
	Revenue	**(215,000)**	(215,000)	(190,000)	-
Contracts					
	Net Cost	**264,512**	235,388	148,126	29,123
	Reserve Contribution	**85,000**	80,000	55,000	5,000
	Internal Cost Allocation	**103,413**	94,174	167,264	9,239
	Division Levy Requirement	**452,925**	**409,562**	**370,390**	**43,362**

- No significant changes.

Bayshore Community Centre

	Bayshore				
		2026	**2025**	**2024**	**Variance**
5 FTE	Salaries and Benefits	**718,681**	655,337	620,394	63,345
Facility Supervisor	Professional Development	**5,600**	6,500	6,500	(900)
4 x Facility Attendant	Utilities (faciltiy)	**280,000**	280,000	255,000	-
	Insurance (facility)	**18,857**	18,857	50,000	-
	Maintenance (facility)	**33,000**	31,000	31,000	2,000
	Maintenance (equipment)	**25,500**	29,500	29,500	(4,000)
	Materials and Supplies	**49,421**	29,021	29,850	20,400
	Contract Services	**126,000**	121,500	121,500	4,500
	Debt Payments	**-**	-	-	-
	Gross Costs	**1,257,059**	**1,171,715**	**1,143,744**	**85,345**
Contracts	Grants	**-**	-	-	-
Snow Removal	Other Revenue	**(37,544)**	(34,400)	(34,400)	(3,144)
Equipment Service	*Revenue*	**(37,544)**	(34,400)	(34,400)	(3,144)
	Net Cost	**1,219,515**	**1,137,315**	**1,109,344**	**82,201**
	Reserve Contribution	**40,000**	37,500	37,500	2,500
	Internal Cost Allocation	**(75,000)**	(44,000)	(47,500)	(31,000)
	Division Levy Requirement	**1,184,515**	**1,130,815**	**1,099,344**	**53,701**

- Increase in wages is partially driven by an increase in part time hours to support increased facility usage.
- Added $12,000 in waste management charges in Materials and Supplies for waste and recycling.

Julie McArthur Regional Recreation Centre

	Julie McArthur Regional Recreation Centre				
		2026	**2025**	**2024**	**Variance**
3 FTE, 5 PT	Salaries and Benefits	**485,137**	448,967	418,105	36,170
Facility Attendants	Professional Development	**3,400**	4,000	4,000	(600)
	Utiliites (facility)	**341,600**	321,600	290,000	20,000
	Insurance (facility)	**46,117**	46,117	115,000	-
	Maintenance (facility)	**36,000**	21,000	21,000	15,000
	Maintenance (equipment)	**18,500**	18,500	18,500	-
	Materials and Supplies	**14,450**	10,700	10,700	3,750
	Contract Services	**53,900**	47,000	59,500	6,900
	Debt Payments	**-**	-	-	-
	Gross Costs	**999,104**	917,884	936,805	81,220
Contracts	Grants	**-**	-	-	-
Snow Removal	Other Revenue	**-**	-	-	-
Equipment Service	*Revenue*	**-**	-	-	-
	Net Cost	**999,104**	917,884	936,805	81,220
	Reserve Contribution	**65,000**	62,500	62,500	2,500
	Internal Cost Allocation	**80,000**	57,500	57,500	22,500
	Division Levy Requirement	**1,144,104**	**1,037,884**	**1,056,805**	**106,220**

- Increase in wages is partially driven by an increase in part time hours to support increased facility usage.
- Increased waste management charges by $5,000 in Materials and Supplies to reflect costs for waste and recycling pickup.
- Increased hydro costs by $20,000 to reflect actual costs.

Facility Booking Revenue

	Facility Booking Revenue	2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**91,638**	87,502	85,197	4,136
Facility Booking Coordinator	Materials and Supplies	**4,506**	4,656	5,460	(150)
	Contract Services	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**96,144**	92,158	90,657	3,986
	Grants	**-**	-	-	-
	Bayshore Revenue	**(366,200)**	(351,200)	(326,200)	(15,000)
	Attack Revenue	**(108,200)**	(108,200)	(101,229)	-
	RRC Revenue	**(811,000)**	(720,000)	(700,000)	(91,000)
	Sportsfield Revenue	**(80,000)**	(67,000)	(82,000)	(13,000)
	Other Revenue	**-**	-	-	-
	Revenue	**(1,365,400)**	(1,246,400)	(1,209,429)	(119,000)
Contracts					
	Net Cost	**(1,269,256)**	(1,154,242)	(1,118,772)	(115,014)
	Reserve Contribution	**50,000**	50,000	50,000	-
	Internal Cost Allocation	**109,588**	98,219	97,614	11,369
	Division Levy Requirement	**(1,109,667)**	**(1,006,023)**	**(971,158)**	**(103,644)**

- Increased revenues to reflect higher usage based on historical trends.

Rec Centres and Sports fields Cost Recovery

Bayshore Community Centre

Revenue	$ (474,400.00)
Operating Cost	$ 1,184,515.13
Net Tax Burden	$ 710,115.13
Cost Recovery Ratio	40%
Year over year Change	*Stable*

Regional Rec Centtre

Revenue	$ (811,000.00)
Operating Cost	$ 1,144,103.53
Net Tax Burden	$ 333,103.53
Cost Recovery Ratio	71%
Year over year change	*Improved*

Sportsfields

Revenue	$ (80,000.00)
Operating Cost	$ 222,676.97
Net Tax Burden	$ 142,676.97
Cost Recovery Ratio	36%
Year over year change	*Improved*

- Represents the cost recovery on recreation centres and sports fields.
- The higher cost recovery ratio reflects that user fees are covering a greater percentage of total costs resulting in a lower burden on the tax rate.
- Increasing user fees or usage will increase the ratio.

Recreation Programming and Harrison Park Pool

Contracts
YMCA
Summer Camp Providers

Programs	2026	2025	2024	Variance
Salaries and Benefits	**3,092**	3,092	2,741	-
Materials and Supplies	**27,600**	21,150	13,050	6,450
Contract Services	**129,814**	118,689	113,050	11,125
Debt Payments	**-**	-	-	-
Gross Costs	**160,506**	142,931	128,841	17,575
Grants	**-**	-	-	-
Other Revenue	**(212,855)**	(192,350)	(195,800)	(20,505)
Revenue	**(212,855)**	(192,350)	(195,800)	(20,505)
Net Cost	**(52,349)**	(49,419)	(66,959)	(2,930)
Reserve Contribution	**7,000**	-	-	7,000
Internal Cost Allocation	**60,168**	52,518	52,518	7,650
Division Levy Requirement	**14,819**	**3,099**	**(14,441)**	**11,720**

- Increase in reserve contribution reflects commitment to allocate revenues from soccer camp to future capital improvements at the soccer complex.

Tom Thomson Art Gallery

	BUDGET BREAKDOWN	2026	2025	2024	change
5 FTE	WAGES	628,063	583,046	629,957	45,018
1 PTE	DEBT PAYMENTS	-	-	-	-
	MATERIALS	194,654	182,004	174,250	12,650
	LEGAL AND CONTRACT	41,750	47,100	26,900	(5,350)
	Gross Operating Costs	**864,467**	**812,150**	**831,107**	**52,318**
					-
	GRANTS	(121,106)	(121,106)	(139,106)	-
	REVENUE AND USER FEES	(208,825)	(195,325)	(200,500)	(13,500)
	Net Operating Budget	**534,536**	**495,719**	**491,501**	**38,818**
	NET TRANSFERRED TO OTHER DEPT.	(40,228)	(34,575)	(43,600)	(5,653)
	MAT REVENUE	(35,000)	(30,000)	(15,000)	(5,000)
	TAX BURDEN	**459,309**	**431,144**	**432,901**	**28,165**

- Wage increases reflect 3.0% COLA and step increases as new staff move through the wage grid.
- Revenue increase reflects successful summer camp programs in 2025.

Special Events

	Special Events	2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**111,138**	107,002	94,197.45	4,136
Events and Activation Coordinator	Materials and Supplies	**48,160**	48,460	70,160	(300)
	Contract Services	**160,200**	134,700	152,700	25,500
	Debt Payments	**-**	-	-	-
	Gross Costs	**319,498**	290,162	317,057	29,336
Contracts	Grants	**(30,000)**	(20,000)	(40,000)	(10,000)
	Other Revenue	**(129,200)**	(114,700)	(120,700)	(14,500)
	Revenue	**(159,200)**	(134,700)	(160,700)	(24,500)
	Net Cost	**160,298**	155,462	156,357	4,836
	Reserve Contribution	**-**	-	2,500	-
	Internal Cost Allocation	**50,000**	47,000	47,000	3,000
	Division Levy Requirement	**210,298**	**202,462**	**205,857**	**7,836**

- Increase in revenue reflects an increase in MAT revenue allocated to delivering special events.
- Increase in contract services represents the inclusion of a drone show in addition to fireworks at the 2026 Canada Day event. This is offset by an anticipated grant.

Special Events – By Event

Special Events - By Event

	2026	2025	2024	Variance
Events Administration	**153,298**	146,462	143,457	6,836
Cultural Awards	**2,500**	2,500	2,500	-
Doors Open	**-**	1,000	**-**	(1,000)
Hockey Day	**500**	-	**-**	500
Mid Week Music	**24,500**	24,500	26,500	-
Home and Cottage Expo	**(11,350)**	(11,350)	(8,350)	-
Waterfront Festival (canada day)	**18,600**	18,600	21,500	-
Harbour Nights	**10,550**	10,550	10,550	-
New Years Eve	**2,000**	2,000	2,000	-
Outdoor Movies	**9,700**	8,200	7,700	1,500
Net Cost	**210,298 #**	**202,462**	**205,857**	**7,836**

- Special Events budget by event to show net tax burden associated with each community event.

Tourism

	Tourism	2026	2025	2024	Variance
1 FTE	Salaries and Benefits	**132,141**	127,331	125,051	4,810
	Professional Development	**2,850**	3,000	3,000	(150)
Tourism Coordinator	Telephone	**6,600**	6,600	6,600	-
3 Students	Advertising and Promotion	**31,500**	31,500	31,500	-
	Printing and Publication	**16,500**	16,500	16,500	-
	Materials and Supplies	**3,427**	2,664	21,065	763
	Contract Services (MAT)	**-**	-	-	-
	Debt Payments	**-**	-	-	-
	Gross Costs	**193,018**	187,595	203,716	5,423
Contracts	Municipal Accomodation Tax	**(92,500)**	(69,400)	(35,000)	(23,100)
	Other Revenue	**(11,250)**	(11,250)	(11,250)	-
	Revenue	**(103,750)**	(80,650)	(46,250)	(23,100)
	Net Cost	**89,268**	106,945	157,466	(17,677)
	Reserve Contribution	**-**	-	-	-
	Internal Cost Allocation	**50,000**	47,000	47,000	3,000
	Division Levy Requirement	**139,268**	**153,945**	**204,466**	**(14,677)**

- Increased revenue reflects an increase in estimated MAT revenues allocated to tourism services delivery.

Fire Protection Services

- Fire Prevention
- Fire Safety

Fire Protection Services

	Fire Protection				
		2026	**2025**	**2024**	**Variance**
29 FTE	Salaries and Benefits	**5,332,055**	5,055,033	4,986,584	277,023
Fire Officers	Professional Development	**21,000**	24,000	28,000	(3,000)
2 FTE	Telephone	**10,320**	10,320	10,320	-
Fire Chief	Utilities (facility)	**38,000**	38,000	34,000	-
Fire Services Admin/Deputy	Insurance (facility)	**3,268**	3,268	8,500	-
	Maintenance (facility)	**36,000**	36,000	35,500	-
Contracts	Fuel (fleet)	**17,500**	17,500	15,000	-
Dispatch (OSPS)	Insurance (fleet)	**6,582**	6,582	14,000	-
	Maintenance (fleet)	**67,500**	64,500	59,500	3,000
	Non Capital Equipment	**48,500**	48,500	30,500	-
	Materials and Supplies	**22,705**	25,705	24,205	(3,000)
	Contract Services	**136,057**	133,500	140,500	2,557
	Debt Payments	**-**	**-**	**-**	-
	Gross Costs	**5,739,487**	**5,462,908**	5,386,609	276,580
	Grants	**-**	**-**	-	-
	Other Revenue	**(64,000)**	(64,000)	(61,500)	-
	Revenue	**(64,000)**	(64,000)	(61,500)	-
	Net Cost	**5,675,487**	**5,398,908**	5,325,109	276,580
	Reserve Contribution	**565,000**	540,000	485,000	25,000
	Internal Cost Allocation	**15,823**	32,075	20,206	(16,253)
	Division Levy Requirement	**6,256,310**	**5,970,983**	**5,830,315**	**285,327**

- Estimated increase in wages to reflect current contract awards in other communities.
- Increase in reserve contribution is included in dedicated 1% allocated to capital.

Other Boards and Levies

- Owen Sound North Grey Union Public Library

  Total Municipal Levy included in the Owen Sound Budget:

  $1,200,000 5.5% increase

- Owen Sound Police Service

  Total amount raised to fund the budget of the Police Board included in the Owen Sound Budget:

  $9,500,000 5.5% increase