



Agenda
Owen Sound City Council
Special Meeting

January 16, 2026

9:00 a.m.

City Hall - 808 2nd Avenue East - Council Chambers

The public can attend meetings in person. Meetings will be livestreamed to the City's [Council and Committees webpage](#). If there are technical issues with the livestream that cannot be fixed within 15 minutes, the meeting will continue, and a recording will be available later on the webpage or by contacting the [City Clerk](#).

	Pages
1. CALL TO ORDER	
2. MOTION TO MOVE INTO CLOSED SESSION	
"THAT City Council now move into 'Closed Session' to consider one matter regarding advice that is subject to solicitor-client privilege, including communications necessary for that purpose respecting the 2026 Mayor's Proposed Budget."	
3. REPORTING OUT OF CLOSED SESSION	
4. DECLARATIONS OF INTEREST	
5. MOTION TO MOVE COUNCIL INTO COMMITTEE OF THE WHOLE	
<u>COMMITTEE OF THE WHOLE</u>	
6. CORRESPONDENCE PROVIDED FOR INFORMATION	
6.a Letter from The Honourable Michael S. Kerzner, Solicitor General and The Honourable Rob Flack, Minister of Municipal Affairs and Housing Re: Police Service Boards Budget	3
7. PRESENTATIONS	
7.a Presentation from the Director of Corporate Services Re: 2026 Mayor's Proposed Budget	5
7.b Presentation from the Chief of Police Re: Owen Sound Police Service 2026 Draft Budget	130
7.c Presentation from the Owen Sound & North Grey Union Public Library CEO Re: Owen Sound Library 2026 Draft Budget	163

8. MOTION THAT COMMITTEE OF THE WHOLE RISE AND REPORT

FORMAL SESSION

9. MOTION TO ADOPT PROCEEDINGS IN COMMITTEE OF THE WHOLE

10. BY-LAWS

10.a By-law No. 2026-006

"A By-law to confirm the proceedings of the Special Meeting of the Council of The Corporation of the City of Owen Sound held on the 16th day of January, 2026"

11. ADJOURNMENT

Solicitor General

Office of the Solicitor General

25 Grosvenor Street, 18th Floor
Toronto ON M7A 1Y6
Tel: 416 326-5000
Toll Free: 1 866 517-0571
Minister.SOLGEN@ontario.ca

Solliciteur général

Bureau du solliciteur général

25, rue Grosvenor, 18^e étage
Toronto ON M7A 1Y6
Tél. : 416 326-5000
Sans frais : 1 866 517-0571
Minister.SOLGEN@ontario.ca



Ministry of Municipal Affairs and Housing

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7000

Ministère des Affaires municipales et du Logement

Bureau du ministre

777, rue Bay, 17^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 585-7000

234-2025-5952

132-2025-4900

By email

January 12, 2026

To Mayors and Chairs of Police Service Boards in Strong Mayor Power Municipalities,

We are writing to provide information on the powers and roles of municipalities, mayors, and police service boards in establishing a police service board budget, particularly in municipalities with Strong Mayor Powers.

In a strong mayor municipality, the Head of Council has the responsibility to prepare and propose the municipal budget on or before February 1 of each year, which would be subject to a council amendment, head of council veto and council override process.

This municipal budget includes estimates of amounts required during the year, including any amounts required for boards, such as the police service boards budget established in accordance with the *Community Safety and Policing Act, 2019* (CSPA). **The Head of Council's strong mayor budget powers do not include the power to limit police service board budget increases or veto estimates submitted by police service boards.**

The CSPA provides the purposes for which the funding is to be provided to a police service board, establishes a process for submitting budget estimates, municipal approval of such a budget, and the mechanisms available to address disagreements.

Under section 50 of the CSPA, a police service board must submit their operating and capital estimates to the municipality, which is then responsible for establishing an overall budget for the police service board. **Although municipalities are not required to adopt the board's estimates as submitted, they cannot approve or reject specific line items within the estimates.** Municipalities are required to provide police service boards with sufficient funding to comply with the CSPA and its regulations, as well as pay the expenses of the board's operation, excluding remuneration for board members.

There are dispute resolution mechanisms established under the CSPA to address situations in which a police service board is not satisfied that the budget is sufficient to permit the board to comply with the legislation and pay for the board's operation.

The CSPA provides two dispute resolution pathways: the board and municipality may jointly apply to the Commission Chair of the Ontario Police Arbitration and Adjudication Commission (OPAAC) to appoint a conciliation officer, or the board may give the municipality written notice referring the matter to arbitration.

In arbitration, a municipality can argue, among other things, that costs could be reduced if the board entered an agreement to receive services from another police service. If the municipality can show that the board could reasonably have obtained policing services under an agreement (under section 14 of the CSPA, with another police service board or the Commissioner of the Ontario Provincial Police) at a lower cost while still meeting applicable standards, the arbitrator cannot deem the budget insufficient to the extent of the amount that could have been saved by entering into the agreement.

For example, if a police service board seeks funding for a \$15 million policing budget, and the municipality can demonstrate that equivalent services meeting all standards could have been provided through a budget at \$13 million, where some services are provided pursuant to an agreement with another police service, in this case, the arbitrator could not find the budget insufficient to the extent of the additional \$2 million.

Following arbitration, the municipality shall amend the board's budget to reflect the arbitrator's decision.

Thank you for your continued leadership and commitment to protecting our communities. Please consider this information as you work toward establishing police service budgets. If you or your administrative staff require additional information, please contact Nicole Rogers, Manager, Community Safety Policy Unit, Ministry of the Solicitor General, at Nicole.Rogers@ontario.ca or Shira Babins, Manager, Financial Analysis and Reporting Unit, Ministry of Municipal Affairs and Housing, at Shira.Babins@ontario.ca.

Your work and dedication are important in advancing shared priorities and strengthening public safety to protect Ontario.

Sincerely,



The Honourable Michael S. Kerzner
Solicitor General



The Honourable Rob Flack
Minister of Municipal Affairs and Housing

c: Chiefs of Police

Clerks and CAOs, Strong Mayor Powered Municipalities



2026 Mayor's Budget

Special Meeting of Council

January 16, 2026

Mayor's Budget Presentation

- Opening Remarks
- Mayor's budget process
- Summary of levy increase
- Discussion around budget drivers
- Impact to the average household
- Police Service Board
- Library Board
- Proposed amendments and other discussion



Mayor's Budget

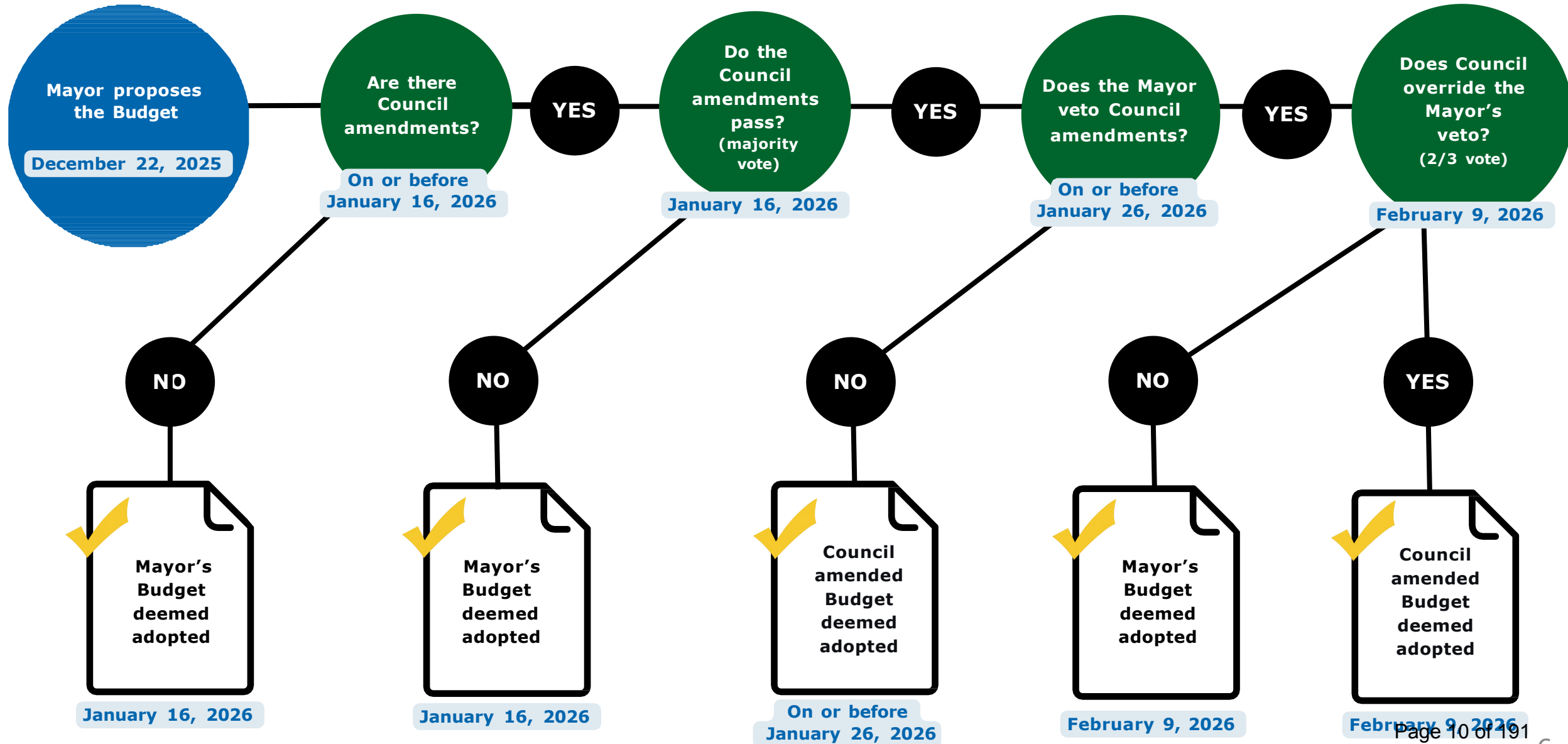
Legislative Context

- Under s. 284.16 of the Municipal Act, 2001, the Mayor is legally required to prepare and table the municipal budget. Unlike other authorities under Strong Mayor Powers, this duty cannot be delegated.

Timeline

- Strong Mayor Powers overview – July 21, 2025
- Staff Prepared Budget – August to September
- City Manager review – October
- Mayor 1 on 1 meetings with each Council member – October
- Mayor 1 on 1 meetings with Police Board and Library – November
- Mayoral Direction Regarding 2026 Budget – December 2, 2025
- Tabled Budget – December 22, 2025

CITY OF OWEN SOUND 2026 MAYOR'S BUDGET PROCESS



Summary of Individual Councillor Meetings

Main Themes and Common Points:

- Discussions centred around capital levy increase
- Tax threshold presented – 8.5% preliminary
- Staffing levels
- Levels of service – Roads maintenance, winter control and grass cutting
- Dispatch services business case and police board levy increase
- Service review implementation and results

Mayoral Directive – Issued December 2, 2025

- Established parameters for the 2026 Operating Budget under Strong Mayor powers
- Key Directions:
 - Overall rate increase target 4.5% - 5.5%
 - Capital levy increase maintained at 1%
 - Consistently hold OSPS and OSNGUPL to 5.5%
- Mayor's Directive was a reflection of
 - Council feedback on tax increase tolerance
 - Desire to see results of service review implemented
 - Asset Management and core service delivery

Owen Sound & North Grey Union Public Library

- Initial Library levy increase > 10%
- Following Mayor's directive, the library has submitted a levy increase of 5.5%.

Owen Sound Police Board

- Initial Budget Increase ~ 7.8%
- Following Mayor's directive Police Board provided a budget ask of 7.2%:
 - Police Board Administration 18% increase
 - Policing (Uniformed Officers) 3% increase
 - Administration and Dispatch (Civilians) 52% increase
 - Court Case Management & Security 15% increase
- Letter from Police Board included on Council agenda on January 12, 2026



Mayor's Budget – General Levy

Budget Summary

- Draft Staff prepared budget – 8.5%
 - Included full implementation of service review recommendations
 - Included dedicated 2% increase to capital levy
- Tabled Budget – 5.5%
 - Operating Budget increase – 4.5%
 - Capital Levy increase – 1.0%
- Municipal Levy increase (after growth) 5.2%
- **Total combined Levy increase** (with county and education) **4.72%**

Levy Increase Breakdown

• Base Budget – Status Quo year-over-year @ 3.4%	3.07
• Service Review implementation Impact	0.42
• Implementation of 2025 Council Decisions	0.30
• Growth Impact (increase Development revenues)	(0.57)
• Ontario Municipal Partnership Fund increase	(0.44)
• Adjustments and Corrections	0.16
• Capital Levy Increase	1.01
• Police Services @ 5.5%	1.38
• Library Levy @ 5.5%	0.16
Total Budget Increase	5.50



Base Budget

3.4% increase over prior year

Base Budget

- Total Base operating budget increase is \$1,113,500 or 3.4% over prior year
- Total Base Budget increase slightly higher than CPI (November – 2.8%) and inflation estimates.
- Reflects the cost increase associated with providing an ongoing level of service that is closely aligned to current service levels.

Base Budget Drivers

- Driven by staff costs including step increases, negotiated union wage increases, estimated arbitrated wage increases, benefit costs and estimated gapping contingencies.
 - Represents 82% of the total increase.
- Insurance increase of \$50,000 reflects smoothing strategy
- Tax Adjustment cost decrease \$80,000
- IT SAS contract increase \$50,000
- Waste Management including SSO and city impact of recycling changes increase of \$87,000
- Transit Services contract increase \$35,500
- GSCA levy increase \$12,000



Service Review Implementation

(and other service level changes)

Service Level Changes

- Reflects the budget impact of changing the way services are provided, changing levels of service or changes to staffing.
- Total increase is \$153,500
- Drivers:
 - Reduced city-wide training and PD by 15% (savings \$27,500)
 - Add Staff mobile devices \$12,000
 - By-law staff changes \$85,000
 - Euna Budget software \$50,000
 - Parks / PW labour alignment \$42,000

Service Review Recommendations

- "THAT in consideration of Staff Report CR-24-055 respecting 3.a.4 Utilize MAT proceeds to reduce and offset Tourism, TOM and Events tax levy requirements, the Service Review Implementation Ad Hoc Committee recommends that City Council direct staff to bring forward a by-law to adopt MAT revenue allocation policy AF007 substantially in the form attached to the report."
- Per allocation policy, MAT revenues are recognized in the operating budget.
 - Total MAT revenues estimated: \$400,000
 - ½ is transferred to Tourism Fund administered by Chamber of Commerce.
 - \$53,500 is set aside for future capital (including campground).
 - \$137,500 is applied in the operating budget currently to tourism, events and the art gallery.

Service Review Recommendations

- "THAT in consideration of Staff Report OP-25-026 respecting Project 1d1 – Fleet Replacement Update, the Service Review Implementation Ad Hoc Committee recommends that City Council direct staff to bring forward a report to Council on a capital lease program."
- The City is moving forward with leasing over own model for passenger vehicles as vehicles come due for replacement.
- Actual savings will be realized in future years after up front costs (adding charging stations, outfitting leased vehicles) are completed.
- Annual lease payments will be fully offset by a reduction in transfers to fleet replacement reserves.

Service Review Recommendations

- "THAT in consideration of Staff Report CR-25-035 respecting a review of the Short-Term Rental (STR) Program, the Service Review Implementation Ad Hoc Committee recommends that City Council continue the STR licensing program."
- STR revenues appear under the Building inspection and control budget, as this is where the staff costs for administering the program are expended.
- Annual STR license fees are estimated to be \$12,500.
- A small portion of MAT revenues will be generated from STR bookings.

Service Review Recommendations

- "THAT in consideration of Staff Report CR-25-021 respecting civil marriage services, the Service Review Implementation Ad Hoc Committee recommends that City Council:
 1. Continue to offer civil marriage services;
 2. Direct staff to bring forward a by-law to update the Fees and Charges By-law to change the civil marriage fees as outlined in staff recommendation number two of the report;
 3. Authorize the increase of payment to the officiant for after hour weddings from \$125 to \$150; and
 4. Direct staff to provide notice of the update to the Fees and Charge By-law as required by the City's Notice By-law."
- Budgeted Civil Marriages are estimated to generate gross revenues of over \$30,000 and net revenues of \$21,250.

Service Review Recommendations

- "THAT in consideration of Staff Report CR-25-041 respecting Project 2b3 – Mobile Devices Policy, the Service Review Implementation Ad Hoc Committee recommends that City Council:
 1. Direct staff to bring forward a by-law to adopt Policy AF014 Mobile Devices; and
 2. Commit to a two-year phased approach to implementation as outlined in the report beginning in 2026."
- Expanding provision of cell phones has increased the operating budget by \$12,000 in 2026

Service Review Recommendations

- "THAT in consideration of Staff Report CM-25-022 respecting an Update on Service Review Project 1A3 and the Engineering and Public Works Department Structure Review, the Service Review Implementation Ad Hoc Committee recommends that City Council direct staff to include the realignment of five seasonal positions in the Mayor's 2026 budget for consideration by the Mayor."
- The 2026 budget includes the realignment of FOUR seasonal positions at a cost of \$120,000
- Cost is offset by a reduction of an additional four summer seasonal staff at a savings of approximately \$80,000

Service Review Recommendations

- "THAT in consideration of Staff Report CM-25-022 respecting an Update on Service Review Project 1A3 and the Engineering and Public Works Department Structure Review, the Service Review Implementation Ad Hoc Committee recommends that City Council direct staff to include the new staffing positions in the Mid ST Option, save and except for the Backflow Prevention Coordinator position, in the Mayor's 2026 budget for the Mayor's consideration as outlined in the report."
- Staffing changes that are complement neutral have been moving ahead. The additional Engineering Supervisor position is anticipated to be implemented in the 2027 budget. There are no costs associated with this recommendation reflected in the 2026 budget.

Service Review Recommendations

- "THAT in consideration of Staff Report CR-25-106 respecting Project 1c5 - Provision of By-law Services - Staffing, the Service Review Implementation Ad Hoc Committee recommends that City Council direct staff to include a By-law Enforcement Supervisor and a part-time By-law Enforcement Officer in the Mayor's 2026 budget for consideration by the Mayor (Option 1b)."
- The 2026 budget include the removal of a full-time enforcement officer and the addition of a Supervisor and Part Time Officer.
- The replacement of the full-time enforcement officer is anticipated to impact the 2027 budget.
- Total cost increase in the 2026 budget is \$80,000.



Implementation of 2025 Directions

(Prior year changes)

Implementation of 2025 Directions

- Termed “Prior year changes”
- Reflects that there are decisions made in prior years that have not yet been included in the budget.
- Total impact of prior year, in year changes is \$109,500.

Implementation of 2025 Directions

- Drivers:
 - Costs for downtown washroom maintenance: \$15,000
 - Annual costs for downtown cameras: \$7,500
 - Transit cleaning contract: \$13,500
 - Removal of ineligible source recycling: (savings of \$20,000)
 - Staffing adjustments: \$15,000
 - Remove Building services to Georgian Bluffs: \$100,000
 - Add Building services to Meaford: (\$50,000)
 - Add maintenance costs for tennis court at OSDSS: \$11,500
 - Move to contract provider for OSPS snow removal: \$25,000



Growth

Growth

- Captures the operating budget impact that is driven by growth
- Not to be confused with the tax levy impact, which is driven by assessment growth
- Total growth-related impact is an increase in building and development application fees of \$205,000
 - Annual Building permit fees are estimated to reach \$600,000
 - Any surplus will reduce the total burden of the building division to nil and then be set aside in reserves for future years where fees don't meet the budget.
 - Annual planning application fees are estimated to be \$175,000
- These fees signal future increases in assessment that will offset tax rate impacts for existing residents and business owners.



Ontario Municipal Partnership Fund (OMPF)

OMPF

- The OMPF is broken down into four main grant categories.
- The program primarily supports small, northern and rural municipalities across the province. Its objectives are to:
 - Recognize the challenges of small, northern and rural municipalities, while targeting funding to those with more challenging fiscal circumstances;
 - Support areas with limited property assessment; and
 - Assist municipalities that are adjusting to year-over-year funding changes.
- Owen Sound is eligible for grants under the assessment equalization program.
- The total confirmed OMPF grant is \$2,292,400, an increase of \$158,600.



Capital Levy

Capital Levy

- Dedicated increase to capital in 2026 is \$364,950, and represents a dedicated 1% over last year's total tax levy.

Capital Budget Policy – FS25

Every year, 1% of the prior year's total levy will be allocated to capital charges such that year over year, the aggregate total allocated to capital, capital reserve funds and debt charges grows by a dedicated 1%.

What is aggregate capital spending?

- Capital investment is more than the capital levy – it reflects the City's total annual commitment to asset renewal.
- Aggregate Capital Spending Includes:
 - Capital Levy \$2.9M
 - Capital Reserve Transfers \$2.3M
 - Debt Principal and Interest Payments \$1.6M
- Each year, Council increases the total aggregate investment by a dedicated 1% to support stable, long term asset management.

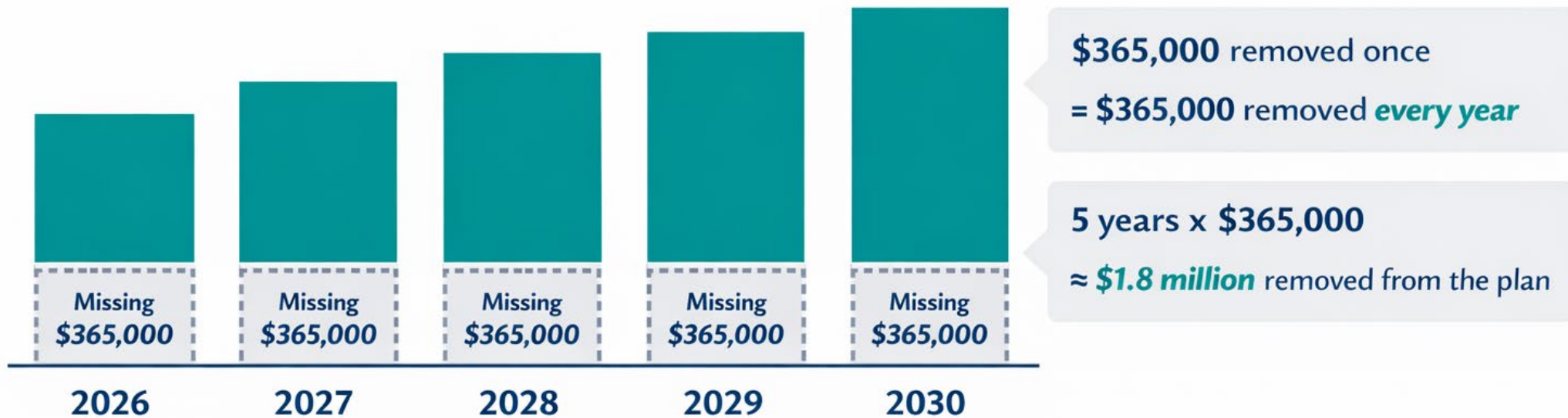
Why Aggregate Capital Spending Matters

- A predictable, growing capital investment protects the City from volatility and long-term risk.
- Benefits of the Aggregate Capital Approach:
 - Stable, multi year capital planning
 - Avoids spikes and sudden tax pressure (or relief)
 - Supports disciplined asset management
 - Balances funding tools
 - Improves affordability over time
- Consistent capital investment today reduces financial and service risk tomorrow.

What happens if we pause on the annual increase for one year?

- Skipping the annual increase does not create a one-year savings, instead, it permanently reduces our capital funding base.
- In other words, the current year levy becomes the base for the following year. Reducing the current year levy reduces the base in all future years as well.
- One year of skipping the increase results in reduced capital investment or more debt both now and into the future.

Skipping One Year Removes Funding Every Year After



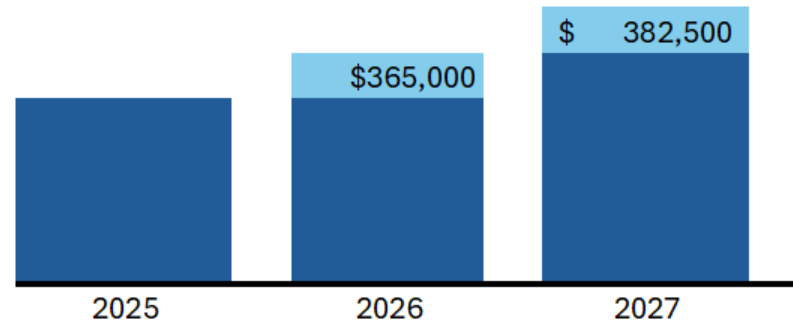
One decision. Permanent funding gap.

What if we use One-time funds (surplus or reserve) to fund this year's increase?

- While one-time funding relieves the pressure this year, it increases pressure in the following year.
- If we used a reserve or similar to fund the 2026 increase, the base funding would still need to be restored in 2027, plus the 2027 1% increase still applies. **This results in two increases in one year to maintain continuity.**
- Using one-time funding sources defers the impact – it does not eliminate it.

Funding levy increase from an alternative source (surplus or reserves)

Funding levy increase from an alternate source



- Using one-time funds doesn't eliminate the increase — it just postpones it, often making the next year harder.

Total Capital Levy	2,000,000	\$2,365,000	\$ 2,747,500
Funding Sources			
Tax Funded Capital Levy	2,000,000	2,000,000	\$ 2,747,500
Reserve funded portion	-	365,000	-
Total Funding sources	2,000,000	2,365,000	2,747,500
Year over Year tax impact		-	747,500

How is capital driving the budget increase?

- The 2026 tax increase is not driven by capital.
- The capital investment in 2026 is consistent with prior years.
- Capital consistency has been part of the solution, not the problem.

Reducing Capital spending does not reduce the need.

- Reducing capital funding changes how projects are financed, not whether they are needed.
- Capital needs do not disappear
- Projects are generally deferred, not cancelled
- Funding pressure reappears later in the plan
- Capital flexibility reduces debt, cutting capital does not.

Why not increase Capital by more than 1% right now?

- Capital reinvestment competes with:
 - Rising operating costs
 - Service delivery pressures
 - Overall taxpayer capacity
- Instead, one-time capital pressures can be addressed with using one time funding (2025 surplus in reserves).
- Capital levy increases close the infrastructure gap is balanced with Council's objective of narrowing Owen Sound's relative residential tax burden.

1% is the right balance (for now)

- Capital Investment must be balanced against operating pressures and overall affordability.
- This strategy is our competitive advantage and has demonstrated effectiveness.
- The dedicated 1% increase remains appropriate and defensible, with flexibility to do more when conditions allow.



Levy Impact

Mayor's Tabled Budget



Budget and Finance

2026 Mayor's Proposed Budget

2026 Mayor's Budget

Mayor Ian Boddy has formally tabled his proposed 2026 budget for the City of Owen Sound. This budget was developed in consultation with Council and City staff, aligning with the Province of Ontario's implementation of Strong Mayor Powers earlier this year.

The proposed budget reflects the City's continued commitment to balance the cost of delivering important municipal services while maintaining long-term fiscal responsibility, and represents a total budget increase of 5.5% for 2026.

2026 Mayor's Budget Process

Key Dates in the 2026 Budget Process:

Monday, December 22, 2025:	2026 Mayor's Proposed Budget is formally tabled.
Friday, January 16, 2026 (Special Council Meeting):	Opportunity for Council to ask questions respecting the proposed budget.
Monday, February 9, 2026 (Regular Council Meeting):	Final budget amendments are confirmed and the budget is deemed adopted.



City Government

Budget and Finance	—
Financial Reports	
Financial Statements	
Property Taxes	
Purchasing, GIS, Risk and Asset Management	+
Water and Wastewater Financial Plans	

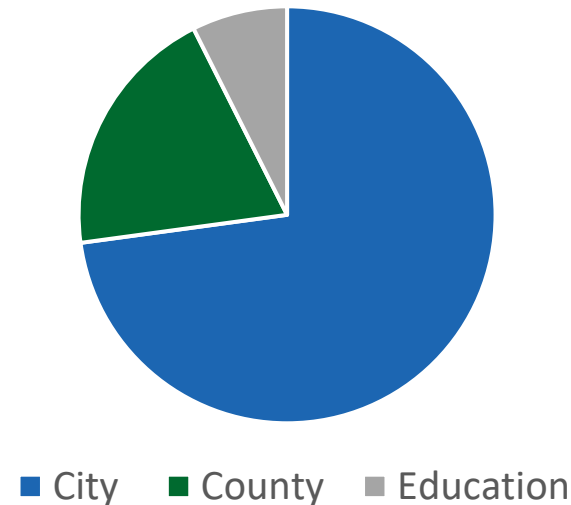
View Full Menu

Contact Us

808 2nd Avenue East,
Owen Sound, ON
N4K 2H4
Phone: 519-376-1440
[Email us](#)

Average Household Impact

- Assuming the Municipal levy increase remains at 5.5%, County levy increase is 4.8% and education levy does not change:
 - Combined levy increase is 4.72%
 - Average household assessed at \$230,000 will see a total tax bill of \$4,747, an increase of \$214 annually or \$18 per month.
 - Approximately 73% of the tax bill is for city services



For every dollar of tax paid:



Municipal Comparator Levy Increases

• Meaford	10% draft	• Town Blue Mtns	4.34% final
• Hanover	8.50% draft	• North Huron	3.89% final
• Chatsworth	7.60% draft	• Saugeen Shores	3.82% final
• Grey Highlands	6.30% draft	• Orangeville	3.30% final
• Southgate	5.11% draft	• South Bruce Pen.	3.25% final
• Huntsville	4.87% final	• West Grey	3.10% final
• Grey County	4.80% final	• Kincardine	2.88% final
• Georgian Bluffs	4.76% final	• Amherstburg	2.86% final
• Owen Sound	4.72% tabled	• Cobourg	2.74% final
• Bruce County	4.37% final	• Collingwood	2.39% final



Owen Sound Police Service Board



Owen Sound & North Grey Union Public Library



Proposed Amendments

Questions and discussion.

Next Steps

- Mayor will consider amendments
- Opportunity to over-ride any vetoes
- Budget is deemed adopted
- Tax Policy in April is outside of the Mayor's Budget
- Capital Plan review early summer

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 through the Service Review Implementation Ad Hoc Committee.

Increase Summary

INCREASE SUMMARY				<i>% Impact</i>
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 MUNICIPAL 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	\$3,651,311
	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
Combined Increase

City 5.20%
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	-
<i>Gross Costs</i>	1,535,812	1,535,812	1,535,812	-
Grants	-	-	-	-
Other Revenue	-	-	-	-
<i>Revenue</i>	-	-	-	-
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	-	-	-	-
<i>Gross Costs</i>	386,101	439,079	724,500	(52,979)
Grants	-	-	-	-
Other Revenue	-	-	-	-
<i>Revenue</i>	-	-	-	-
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 Manager, Strategic Initiatives and Communications division.

External Transfers (Grants)

<i>External Transfers</i>	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	-	-	-	-
<i>Gross Costs</i>	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

<i>Council</i>		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	-	-	-	-
	<i>Gross Costs</i>	399,404	388,821	379,786	10,583
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	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

<i>City Manager's Office and Communications</i>		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	<u>Gross Costs</u>	762,104	758,754	652,284	3,350
Communications	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	762,104	758,754	652,284	3,350
	Net Transfers to Reserves	10,000	-	-	10,000
	<u>Internal Cost Allocation</u>	(133,359)	(171,859)	(210,058)	38,500
	<u>Division Levy Requirement</u>	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

<i>External Relations and Investment</i>		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	-	-	-	-
	<u>Gross Costs</u>	140,361	144,141	207,522	(3,780)
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	140,361	144,141	207,522	(3,780)
	Reserve Contribution	7,500	-	-	7,500
	Internal Cost Allocation	32,000	32,000	32,000	-
	<u>Division Levy Requirement</u>	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

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

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

- No material changes.

Clerk Services

<i>Clerk Services</i>		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.	<u>Gross Costs</u>	910,531	761,355	668,280	149,176
Records Mgmt Coord.	Grants	-	-	-	-
	Other Revenue	(109,500)	(108,000)	(108,000)	(1,500)
Contracts	<u>Revenue</u>	(109,500)	(108,000)	(108,000)	(1,500)
Integrity Commissioner					
Council AV Support					
Election Services	<u>Net Cost</u>	801,031	653,355	560,280	147,676
	Reserve Transfers	(60,000)	20,000	20,000	(80,000)
	<u>Internal Cost Allocation</u>	(161,940)	(168,656)	(108,531)	6,717
	<u>Division Levy Requirement</u>	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

<i>By Law Enforcement</i>		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	-	-	-	-
	<u>Gross Costs</u>	330,221	239,825	235,545	94,676
Contracts	Grants	-	-	-	-
Prosecution	Other Revenue	(5,000)	(5,000)	(5,000)	-
Encampment Clean	<u>Revenue</u>	(5,000)	(5,000)	(5,000)	-
Legal Fees					
	<u>Net Cost</u>	325,221	234,825	230,545	94,676
	Reserve Contribution	5,000	5,000	5,000	-
	<u>Internal Cost Allocation</u>	101,177	101,038	96,828	4,349
	<u>Division Levy Requirement</u>	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

<i>Parking</i>		2026	2025	2024	Variance
Contracts Parking Enforcement Snow Removal	Salaries and Benefits	-	-	-	-
	Collection Costs	4,500	7,500	7,500	(3,000)
	Property Taxes	50,345	48,177	46,103	2,168
	Materials and Supplies	1,450	1,450	1,450	-
	Contract Services	74,835	72,281	72,281	2,555
	Debt Payments	21,643	21,643	21,463	-
	<i>Gross Costs</i>	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)	-
	<i>Revenue</i>	(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

<i>Animal Control</i>		2026	2025	2024	Variance
<i>Contracts</i>	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	-
	Materials and Supplies	2,950	3,450	3,450	(500)
	Contract Services	129,100	127,000	87,504	2,100
	Debt Payments	-	-	-	-
	<u>Gross Costs</u>	174,312	172,492	125,571	1,820
	Grants	-	-	-	-
	Other Revenue	(67,000)	(63,000)	(45,500)	(4,000)
Animal Control	<u>Revenue</u>	(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

<i>Human Resources</i>		2026	2025	2024	Variance
3 FTE HR Manager Payroll Administrator HR Specialist - Recruitment	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	-
	Materials and Supplies	2,380	2,380	6,230	-
	Contract Services	151,000	151,000	101,000	-
	Debt Payments	-	-	-	-
	<u>Gross Costs</u>	622,416	595,994	572,100	26,422
<i>Contracts</i> HR Legal 3rd Party Investigation EAP	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	622,416	595,994	572,100	26,422
	Transfer from reservers	-	-	-	-
	<u>Internal Cost Allocation</u>	(71,352)	(68,630)	(91,550)	(2,722)
	<u>Division Levy Requirement</u>	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

<i>WSIB - Health and Safety</i>		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)
Safety, 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	<u>Gross Costs</u>	168,070	159,504	138,024	8,566
Disability Case Management	Grants	-	-	-	-
	Other Revenue	(30,000)	-	-	(30,000)
	<u>Revenue</u>	(30,000)	-	-	(30,000)
	<u>Net Cost</u>	138,070	159,504	138,024	(21,434)
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	11,850	11,850	13,850	-
	<u>Division Levy Requirement</u>	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

<i>Information Technology</i>		2026	2025	2024	Variance
4 FTE IT Manager Systems Specialist Network Administrator Enterprise Analyst	Salaries and Benefits	523,519	510,447.74	462,594	13,071
	Professional Development and training	6,950	8,000.00	8,000	(1,050)
	Software Maintenance Fees	696,756	573,703.28	492,371	123,053
	Internet Access	6,500	9,500.00	9,500	(3,000)
	Insurance	3,500	3,500.00	3,500	-
1 PTE	Maintenance	7,000	6,000.00	6,000	1,000
	Materials and Supplies	28,050	21,050.00	21,050	7,000
	Contract Services	105,000	88,000	88,000	17,000
	Debt Payments	-	-	-	-
<i>Gross Costs</i>		1,377,275	1,220,201	1,091,015	157,074
Contracts Network Support	Grants	(17,000)	(17,000)	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	(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)

<i>Purchasing, Asset and Risk Management</i>		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	-	-	-	-
	<u>Gross Costs</u>	400,673	380,986	335,560	19,686
Contracts	Grants	(80,000)	(80,000)	-	-
n/a	Other Revenue	-	-	-	-
	<u>Revenue</u>	(80,000)	(80,000)	-	-
	<u>Net Cost</u>	320,673	300,986	335,560	19,686
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(266,869)	(190,478)	(192,293)	(76,392)
	<u>Division Levy Requirement</u>	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)

<i>GIS Services</i>		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	-	-	-	-
	<u>Gross Costs</u>	125,930	121,323	118,586	4,607
Contracts	Grants	-	-	-	-
n/a	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	125,930	121,323	118,586	4,607
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(103,987)	(98,776)	(99,381)	(5,211)
	<u>Division Levy Requirement</u>	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

<i>FINANCE</i>		2026	2025	2024	Variance
<i>5 FTE</i>	Salaries and Benefits	589,230	440,043	385,905	149,188
Deputy Treasurer	Professional Development	5,900	6,500	7,500	(600)
Financial Services Supervisor	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	<i><u>Gross Costs</u></i>	663,530	507,943	452,555	155,588
-					
<i>Contracts</i>	Grants	-	-	-	-
Financial Audit	Other Revenue	-	-	-	-
	<i><u>Revenue</u></i>	-	-	-	-
	<i><u>Net Cost</u></i>	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
	<i><u>Division Levy Requirement</u></i>	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)

<i>Revenue (Tax and Water Billing)</i>		2025	2025	2024	Variance
2 FTE Tax Collector Water Billing Coord.	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	-
	Contract Services	48,500	48,500	44,500	-
	Debt Payments	-	-	-	-
<u>Gross Costs</u>		325,005	309,127	292,271	15,877
Contracts					
Grants		-	-	-	-
MTE Tax Specialists	Other Revenue	(119,000)	(119,000)	(109,000)	-
Tax Sale Support	<u>Revenue</u>	(119,000)	(119,000)	(109,000)	-
Water Meter Reading	<u>Net Cost</u>	206,005	190,127	183,271	15,877
Reserve Contribution		(2,000)	(2,000)	(2,000)	-
<u>Internal Cost Allocation</u>		(149,834)	(136,208)	(127,241)	(13,626)
<u>Division Levy Requirement</u>		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)

<i>Service Owen Sound</i>		2025	2025	2024	Variance
<i>1 FTE, 1 PTE</i> SOS representatives	Salaries and Benefits	160,031	156,621.95	153,129.86	3,409
	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	-	-	-	-
	<u>Gross Costs</u>	163,731	160,622	156,630	3,109
<i>Contracts</i>	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	163,731	160,622	156,630	3,109
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(117,900)	(116,650)	(116,650)	(1,250)
	<u>Division Levy Requirement</u>	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

<i>Facilities Manager</i>		2026	2025	2024	Variance
2 FTE Property and Project Coordinator Capital Project Coordinator Contracts	Salaries and Benefits	241,211	116,023	104,443.87	125,187
	Professional Development	2,700	3,200	3,200	(500)
	Materials and Supplies	860	860	860	-
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	<i>Gross Costs</i>	244,771	120,083	108,504	124,687
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	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

<i>City Hall Facility</i>		2026	2025	2024	Variance
<i>Contracts</i> Cleaning Service Agreements	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	-	-	-	-
	<i>Gross Costs</i>	225,793	220,333	221,265	5,460
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	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

<i>Police Building</i>		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	-	-	-	-
	<i>Gross Costs</i>	348,404	300,171	309,311	48,233
<i>Contracts</i>	Cleaning	-	-	-	-
	Snow Removal	-	-	-	-
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	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

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

General Facility Maintenance

<i>Other Facilities</i>		2026	2025	2024	Variance
2 FTE Building and Property Facility Labourer	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	-
	Materials and Supplies	7,950	8,171	14,400	(221)
	Contract Services	-	-	-	-
	Debt Payments	42,631	42,631	42,631	-
	<u>Gross Costs</u>	<u>200,094</u>	<u>193,313</u>	<u>217,737</u>	<u>6,781</u>
Contracts Service Contracts	Grants	-	-	-	-
	Other Revenue	(33,180)	(32,539)	(31,779)	(641)
	<u>Revenue</u>	<u>(33,180)</u>	<u>(32,539)</u>	<u>(31,779)</u>	<u>(641)</u>
	<u>Net Cost</u>	<u>166,915</u>	<u>160,774</u>	<u>185,958</u>	<u>6,140</u>
	Reserve Contribution	20,000	17,500	15,000	2,500
	<u>Internal Cost Allocation</u>	<u>(4,515)</u>	<u>24,000</u>	<u>20,000</u>	<u>(28,515)</u>
	<u>Division Levy Requirement</u>	<u>182,400</u>	<u>202,274</u>	<u>220,958</u>	<u>(19,875)</u>

- 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

<i>Director of Operations</i>		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	-	-	-	-
	<u>Gross Costs</u>	231,686	224,056	208,573	7,630
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	231,686	224,056	208,573	7,630
	Reserve Contribution	-	-	-	-
	<u>Internal Cost Allocation</u>	(136,500)	(90,000)	(90,000)	(46,500)
	<u>Division Levy Requirement</u>	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

<i>Transit</i>		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	-	-	-	-
	<u>Gross Costs</u>	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)	-
	<u>Revenue</u>	(664,300)	(664,300)	(651,700)	-
	<u>Net Cost</u>	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

<i>Public Works Management and Facility</i>		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 Superintendent	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
	<u>Gross Costs</u>	473,327	460,829	532,247	12,498
Contracts	Grants	-	-	-	-
Cleaning	Other Revenue (bulk water)	(27,500)	(27,500)	(27,500)	-
	<u>Revenue</u>	(27,500)	(27,500)	(27,500)	-
	<u>Net Cost</u>	445,827	433,329	504,747	12,498
	Reserve Contribution	10,000	10,000	10,000	-
	<u>Internal Cost Allocation</u>	(187,100)	(125,890)	(169,690)	(61,210)
	<u>Division Levy Requirement</u>	268,727	317,439	345,057	(48,712)

- No material changes.

Public Works Labour and Fleet

<i>Public works labour and fleet - NOTE - Charged OUT</i>		2026	2025	2024	Variance
21 FTE	Salaries and Benefits	2,239,615	1,996,967	1,936,276	242,648
+ 4 HYBRID FTE	<i>Less Charged Out</i>	(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)
	<i>Less Charged Out</i>	(1,125,000)	(1,125,000)	(1,090,000)	-
	Contract Services	11,400	10,400	-	1,000
	Debt Payments	-	-	-	-
	<u>Gross Costs</u>	(385,816)	(401,622)	(331,870)	15,806
Contracts	Grants	-	-	-	-
None	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	(385,816)	(401,622)	(331,870)	15,806
	Reserve Contribution	435,000	385,000	335,000	50,000
	Internal Cost Allocation	-	-	-	-
	<u>Division Levy Requirement</u>	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

<i>Roads and Roadside Maintenance</i>					
	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
<i>Contracts</i> Maintenance Sidewalk Condition Reflectivity Survey Line painting	Grants - County Contribution	(130,000)	(130,000)	(130,000)	-
	Other Revenue	-	-	-	-
	Revenue	(130,000)	(130,000)	(130,000)	-
	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

<i>Winter Control</i>				
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	-	-	-	-
<u>Gross Costs</u>	2,038,867	1,883,945	1,999,590	154,923
Grants	-	-	-	-
Other Revenue	-	-	-	-
<u>Revenue</u>	-	-	-	-
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

- 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.

<i>Waste Management</i>		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
Waste Management	Allocation of fleet cost	45,642	45,679	32,724	(37)
	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	<i>Gross Costs</i>	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
	<i>Revenue</i>	(624,900)	(630,900)	(632,900)	6,000
	<i>Net Cost</i>	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
	<i>Division Levy Requirement</i>	1,042,577	968,946	874,436	73,630

Landfill Post Closure Costs

	<i>Landfill</i>	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	-	-	-	-
	<i>Gross Costs</i>	215,976	212,528	221,054	3,448
	Grants	-	-	-	-
	Other Revenue	(2,850)	(2,850)	(2,850)	-
	<i>Revenue</i>	(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

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

- 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 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.

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

Engineering

<i>Engineering</i>		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	<u>Gross Costs</u>	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	<u>Revenue</u>	(65,000)	(65,000)	(50,000)	-
	<u>Net Cost</u>	881,284	829,964	807,644	51,320
	Reserve Contribution	-	-	-	-
	<u>Internal Cost Allocation</u>	(719,724)	(630,561)	(663,191)	(89,163)
	<u>Division Levy Requirement</u>	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

<i>Traffic and Streetlights (and Crossing Guards)</i>					
	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)
	<u>Gross Costs</u>	<u>452,057</u>	<u>589,883</u>	<u>576,165</u>	<u>(137,826)</u>
<i>Contracts</i>					
Traffic Signal Maint	Grants	-	-	-	-
Streetlight Maint	Other Revenue	-	-	-	-
Crossing Guards	<u>Revenue</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Net Cost</u>	<u>452,057</u>	<u>589,883</u>	<u>576,165</u>	<u>(137,826)</u>
	Reserve Contribution	-	-	-	-
	<u>Internal Cost Allocation</u>	<u>84,233</u>	<u>70,082</u>	<u>70,082</u>	<u>14,151</u>
	<u>Division Levy Requirement</u>	<u>536,290</u>	<u>659,965</u>	<u>646,247</u>	<u>(123,675)</u>

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

Sourcewater Protection

<i>Sourcewater Protection</i>		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	-	-	-	-
	<i>Gross Costs</i>	374,496	362,554	313,208	11,942
<i>Contracts</i>	Grants	-	-	-	-
	Other Revenue	-	-	-	-
GSCA Levy	<i>Revenue</i>	-	-	-	-
	<i>Net Cost</i>	374,496	362,554	313,208	11,942
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(304,808)	(304,808)	(304,808)	-
	<i>Division Levy Requirement</i>	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

<i>Director of Community Services</i>		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	-	-	-	-
	<u>Gross Costs</u>	329,250	315,607	289,782	39,468
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<u>Revenue</u>	-	-	-	-
	<u>Net Cost</u>	329,250	315,607	289,782	39,468
	Reserve Contribution	-	-	-	-
	<u>Internal Cost Allocation</u>	(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

<i>Building Inspection</i>		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	<u>Gross Costs</u>	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	<u>Revenue</u>	(682,500)	(534,543)	(485,000)	(147,957)
	<u>Net Cost</u>	(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
	<u>Division Levy Requirement</u>	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

<i>Planning</i>		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	-	-	-	-
	<u>Gross Costs</u>	453,860	430,074	391,255	23,786
Contracts					
none	Grants	62,500	62,500	62,500	-
	Other Revenue	(205,000)	(200,000)	(215,000)	(5,000)
	<u>Revenue</u>	(142,500)	(137,500)	(152,500)	(5,000)
	<u>Net Cost</u>	311,360	292,574	238,755	18,786
	Reserve Contribution	-	-	-	-
	<u>Internal Cost Allocation</u>	128,707	113,777	103,812	14,930
	<u>Division Levy Requirement</u>	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

<i>Parks and Greenspaces</i>		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 (facilities)	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

<i>River District</i>		2026	2025	2024	Variance
<i>Allocated PW Staff Time 1 FTE Community Development Coordinator</i>	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	-	-	-	-
	<i>Gross Costs</i>	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)	-
	<i>Revenue</i>	(289,157)	(280,081)	(275,106)	(9,076)
<i>Net Cost</i>		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	-
<i>Division Levy Requirement</i>		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

<i>Cemetery</i>		2026	2025	2024	Variance
<i>2 FTE 2 Seasonal</i>	Salaries and Benefits	375,648	352,106	247,546	23,541
	Professional Development	4,125	2,000	-	2,125
	Utilities (facility)	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	-
	<i>Gross Costs</i>	479,512	450,388	338,126	29,123
<i>Contracts</i>	Grants	-	-	-	-
	Other Revenue	(215,000)	(215,000)	(190,000)	-
	<i>Revenue</i>	(215,000)	(215,000)	(190,000)	-
	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
	<i>Division Levy Requirement</i>	452,925	409,562	370,390	43,362

- No significant changes.

Bayshore Community Centre

<i>Bayshore</i>		2026	2025	2024	Variance
5 FTE Facility Supervisor 4 x Facility Attendant	Salaries and Benefits	718,681	655,337	620,394	63,345
	Professional Development	5,600	6,500	6,500	(900)
	Utilities (facility)	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	-	-	-	-
<u>Gross Costs</u>		1,257,059	1,171,715	1,143,744	85,345
Contracts Snow Removal Equipment Service	Grants	-	-	-	-
	Other Revenue	(37,544)	(34,400)	(34,400)	(3,144)
	<u>Revenue</u>	(37,544)	(34,400)	(34,400)	(3,144)
	<u>Net Cost</u>	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)
<u>Division Levy Requirement</u>		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

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

- 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

<i>Facility Booking Revenue</i>		2026	2025	2024	Variance
1 FTE Facility Booking Coordinator	Salaries and Benefits	91,638	87,502	85,197	4,136
	Materials and Supplies	4,506	4,656	5,460	(150)
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	<i>Gross Costs</i>	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)
Contracts	Other Revenue	-	-	-	-
	<i>Revenue</i>	(1,365,400)	(1,246,400)	(1,209,429)	(119,000)
	<i>Net Cost</i>	(1,269,256)	(1,154,242)	(1,118,772)	(115,014)
	Reserve Contribution	50,000	50,000	50,000	-
	<i>Internal Cost Allocation</i>	109,588	98,219	97,614	11,369
	<i>Division Levy Requirement</i>	(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 \$	<u>1,184,515.13</u>
Net Tax Burden \$	710,115.13

Cost Recovery Ratio	40%
Year over year Change	<i>Stable</i>

Regional Rec Centre

Revenue \$	(811,000.00)
Operating Cost \$	<u>1,144,103.53</u>
Net Tax Burden \$	333,103.53

Cost Recovery Ratio	71%
Year over year change	<i>Improved</i>

Sportsfields

Revenue \$	(80,000.00)
Operating Cost \$	<u>222,676.97</u>
Net Tax Burden \$	142,676.97

Cost Recovery Ratio	36%
Year over year change	<i>Improved</i>

- 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

<i>Programs</i>		2026	2025	2024	Variance
<i>Contracts</i> YMCA Summer Camp Providers	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	-	-	-	-
	<u>Gross Costs</u>	<u>160,506</u>	<u>142,931</u>	<u>128,841</u>	<u>17,575</u>
	Grants	-	-	-	-
	Other Revenue	(212,855)	(192,350)	(195,800)	(20,505)
	<u>Revenue</u>	<u>(212,855)</u>	<u>(192,350)</u>	<u>(195,800)</u>	<u>(20,505)</u>
	<u>Net Cost</u>	<u>(52,349)</u>	<u>(49,419)</u>	<u>(66,959)</u>	<u>(2,930)</u>
	Reserve Contribution	7,000	-	-	7,000
	Internal Cost Allocation	60,168	52,518	52,518	7,650
<u>Division Levy Requirement</u>		<u>14,819</u>	<u>3,099</u>	<u>(14,441)</u>	<u>11,720</u>

- 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

<i>Special Events</i>		2026	2025	2024	Variance
<i>1 FTE</i>	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	-	-	-	-
	<u>Gross Costs</u>	319,498	290,162	317,057	29,336
<i>Contracts</i>	Grants	(30,000)	(20,000)	(40,000)	(10,000)
	Other Revenue	(129,200)	(114,700)	(120,700)	(14,500)
	<u>Revenue</u>	(159,200)	(134,700)	(160,700)	(24,500)
	<u>Net Cost</u>	160,298	155,462	156,357	4,836
	Reserve Contribution	-	-	2,500	-
	<u>Internal Cost Allocation</u>	50,000	47,000	47,000	3,000
	<u>Division Levy Requirement</u>	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

<i>Special Events - By Event</i>	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

<i>Tourism</i>		2026	2025	2024	Variance
1 FTE Tourism Coordinator 3 Students	Salaries and Benefits	132,141	127,331	125,051	4,810
	Professional Development	2,850	3,000	3,000	(150)
	Telephone	6,600	6,600	6,600	-
	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	-	-	-	-
	<i>Gross Costs</i>	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)	-
	<i>Revenue</i>	(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

<i>Fire Protection</i>		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

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	2.95%
2000	City Manager & Strategic Initiatives	442,226	586,895	638,745	\$51,850	8.83%
2370	Sustainable Community Initiatives	-	-	22,500	\$22,500	
2530	Community Development	239,522	176,141	179,861	\$3,720	2.11%
2301	General Administration	767,500	482,079	445,329	(\$36,750)	-7.62%
2302	Debentures	1,535,812	1,535,812	1,535,812	\$0	0.00%
2502	Grants	157,418	191,090	195,048	\$3,958	2.07%
2100	Corporate Services Director	126,687	140,275	146,724	\$6,450	4.60%
2110	City Clerk	626,569	504,699	579,091	\$74,392	14.74%
2513	Animal Control	105,071	134,492	132,312	(\$2,180)	-1.62%
2511	Bylaw	332,373	340,863	431,398	\$90,535	26.56%
2512	Parking	37,222	28,302	31,749	\$3,448	12.18%
2120	Human Resources	480,550	527,364	551,064	\$23,699	4.49%
2130	WSIB	151,874	171,354	149,920	(\$21,434)	-12.51%
2230	Information Technology	527,249	561,745	661,492	\$99,747	17.76%
2310	Accounting	291,050	355,883	483,316	\$127,433	35.81%
2320	Purchasing	143,267	110,509	53,803	(\$56,705)	-51.31%
2360	GIS	19,205	22,547	21,944	(\$604)	-2.68%
2330	Tax Office	54,030	51,919	54,171	\$2,251	4.34%
2140	Service Owen Sound	39,980	43,972	45,831	\$1,859	4.23%
2400	Operations Director	118,573	134,056	95,186	(\$38,870)	-29.00%
2401	Transit	1,267,181	1,281,516	1,346,160	\$64,645	5.04%
2410	Works Administration	345,057	317,439	268,727	(\$48,712)	-15.35%
2411	Labour and Fleet	3,130	(16,622)	49,184	\$65,806	-395.90%
2412	Works Maintenance	1,056,715	1,217,502	1,258,318	\$40,816	3.35%
2412	Winter Control	1,999,590	1,883,945	2,038,867	\$154,923	8.22%
2426	Storm and Drainage	435,625	434,025	447,520	\$13,496	3.11%
2501	Source Water Protection	8,400	57,746	69,688	\$11,942	20.68%
2440	Engineering	144,453	199,403	161,559	(\$37,843)	-18.98%
2413	Traffic and Street Lights	491,426	659,965	536,290	(\$123,675)	-18.74%
2416	Waste Management	874,436	968,946	1,042,577	\$73,630	7.60%
2417	Solar Revenue	(115,212)	(115,087)	(117,487)	(\$2,400)	2.09%
2425	Landfill	218,204	209,678	213,126	\$3,448	1.64%
2500	Community Services Director	53,782	80,817	65,999	(\$14,817)	-18.33%
2510	Building/Plumbing Inspections	174,316	170,452	76,078	(\$94,373)	-55.37%
2520	Planning	342,567	406,351	440,068	\$33,716	8.30%
2532	Community Programs	(14,441)	3,099	14,819	\$11,720	378.16%
2533	Facilities Bookings	(971,158)	(1,006,023)	(1,109,667)	(\$103,644)	10.30%
2433	Bayshore	1,099,344	1,130,815	1,184,515	\$53,701	4.75%
2436	Regional Recreation Complex	1,056,805	1,037,884	1,144,104	\$106,220	10.23%
6000	River District	\$118,969	\$134,766	\$247,723	\$112,957	83.82%
2414	Parks and Open Spaces	1,749,824	2,037,635	2,231,736	\$194,101	9.53%
2415	Cemetery	370,390	409,562	452,925	\$43,362	10.59%
2540	Tourism	204,466	153,945	139,268	(\$14,677)	-9.53%
2541	Special Events	205,857	202,462	210,298	\$7,836	3.87%
2430	Building Manager	14,129	28,783	12,771	(\$16,013)	-55.63%
2431	City Hall	276,265	282,333	299,793	\$17,460	6.18%
2432	Police Building	339,311	331,171	385,404	\$54,233	16.38%
2435	Other Properties	220,958	202,274	182,400	(\$19,875)	-9.83%
2600	Fire Department	5,830,315	5,970,983	6,256,310	\$285,327	4.78%
	Sub Total Net General Expenses	24,339,020	25,134,377	26,373,569	\$1,239,192	5.09%
4000	Art Gallery	432,901	431,144	459,309	\$28,165	6.53%
5000	Library	1,048,414	1,104,753	1,162,276	\$57,523	5.21%
	Sub Total Net Operations Before Police	25,820,335	26,670,274	27,995,154	1,324,880	5.13%
3000	Police Services Board	26,613	26,996	28,481	\$1,485	5.50%
3100	Police Officers	7,247,004	7,931,276	8,367,496	\$436,220	5.50%
3200	Police Civilians	893,403	781,138	824,100	\$42,963	5.50%
3300	Court Security	411,788	268,703	283,482	\$14,779	5.50%
	Sub Total Net Operations After Police	34,399,143	35,678,386	37,498,712	\$1,820,326	5.29%
	Tax Supported Capital	2,712,757.00	2,829,247.00	3,681,731	\$852,484	30.13%
	Additional Levy - Non Cor		22,500.00	-	(\$22,500)	-100.00%
	Matured Debt	417,232	417,232	-	(\$417,232)	-100.00%
	Sub Total Net Expenses	37,529,132	38,947,365	41,180,443	\$2,233,078	5.73%
	Other Revenues				\$0	
100	Supplemental Assessment	(285,000)	(250,000)	(250,000)	\$0	0.00%
100	Education Portion Retained	(60,000)	(70,000)	(100,000)	(\$30,000)	42.86%
100	Appealed Tax Write Off's & Rebates	406,266	416,266	364,228	(\$52,038)	-12.50%
103	Penalty and Interest on Taxes	(350,000)	(440,000)	(490,000)	(\$50,000)	11.36%
103	General Interest Income	(200,000)	(150,000)	(100,000)	\$50,000	-33.33%
101	Payment In Lieu of Taxation (H & B's)	(72,246)	(72,246)	(72,246)	\$0	0.00%
102	OMPF	(2,070,000)	(2,133,800)	(2,292,400)	(\$158,600)	7.43%
	Sub Total Other Revenues	(2,630,980)	(2,699,780)	(2,940,418)	(\$240,638)	8.91%
	Difference to Raise From Taxation	\$ 34,898,152	\$ 36,247,585	\$ 38,240,025	\$1,992,440	5.50%
	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%
25%		
Estimated Impact of ratio		5.52%

Mover: Councillor Merton
Meeting Date: January 16, 2026
Subject: 2026 OSPS Budget Request

Proposed Amendment Resolution:

THAT in consideration of the 2026 operating budget, City Council support the OSPS budget request of 7.23 percent and incorporate within the 2026 Mayor's Budget to ensure adequate and effective police services for community safety.

Reason/Benefits for Proposed Amendment:

- The OSPS Budget request reflects that OSPS services a daily population much larger than 21,000
<https://www.bayshorebroadcasting.ca/2025/12/31/owen-sound-mayor-says/> since Owen Sound is an economic hub and regional centre for those attending school, working, shopping and receiving health care services. See data source 2025 Environics Analysis <https://www.owensound.ca/business-building-development/community-profile/demographic-data/> and the OSPS budget presentation attached with the January 16, 2026 Special Council Meeting agenda.
- Utilization statistics and trending analysis given to the Owen Sound Police Service Board provide accurate and current evidence indicating that policing demands are increasing.
- Change in service delivery requirements, human resources demands and staffing allocation are occurring. The OSPS budget request reflects the first staffing increase asked for in 10 years in spite of doubling calls for service and criminal charges in the same time frame.
- Newly negotiated collective agreements for OSPA and Senior Officers Association adds to salary costs.
- Recent Pay Equity review was completed and the required financial adjustments have increased costs.
- The continued carry over of reporting and human resource requirements related to recent homicides and trial processes continues to utilize police resources.
- Vision 2050 survey results and the Public Engagement facilitated sessions clearly indicate that the public wish more visible police presence particularly in but not only the downtown area.
- Mandated and legislated external factors are influencing policing costs. This includes (a) Recent changes initiated by the Solicitor General Report resulted in increased presence of armed officers at the Owen Sound Courthouse. (b) Operational need to cover supervision of the court security members not covered by the current grant. (c) Additional reporting demands by the Inspectorate of Policing resulting from the introduction of the *Community Safety and Policing Act*.

- The staffing recruitment costs and complement ratio of new to experienced officers for mentorship, and training time and performance evaluation directly impacts budget. The time frame of 10 months for orientation, training and mentorship required to progress recruits from new hire to being independent in the field requires human resource budgeting and use of wage gapping for ensuring service levels remain sustainable.
- Newer police officers are at higher risk of stress work related incidents due to increased workload volume and expectations with increased potential for increased WSIB costs.

Consultation:

- ☒ With Director of applicable department(s): OSPS Board Chair and Chief of Police
- ☒ With Director of Corporate Services/Treasurer: regarding budgeting principles of service driving budget rather than budget driving service and specific details relating to budget line-item allocations.

Tax Levy or Other Financial Impacts:

In consultation with the Director of Corporate Services/Treasurer, please indicate whether this proposed amendment would result in an impact to the tax levy. Please include the financial cost (or cost savings) and the percentage amount(s) for tax levy increases or decreases, if applicable.

Consider the following budget adjustments to more accurately reflect current practice with other City Departments:

- Consider utilizing a portion of the Owen Sound's Municipal Accommodation Tax (MAT) allocated for municipal uses after 50 percent goes to a tourism entity for promotion to offset police services costs for events, festivals, parades and special events.
- Consider a cost recognition and reallocation as a dollar figure to offset the policing costs for by-law investigations and availability on evenings, weekends and stat holidays when City By-Law officers are not present.
- Consider a cost recognition allocation for the OSPS human resources time spent recruiting and completing the hiring and training of police officers, administrative and civilian staff.
- Police services operates 24/7 as a core essential service. Review current multi department budget submissions to determine whether there is an opportunity to stay within the 2026 Mayor's Budget through the service review initiatives anticipated savings in 2026, other operational efficiency measures.
- Legal liability costs, should an incident occur, would be borne by the municipal corporate entity should the police services budget request be declined.
- Increasing the levy and overall budget is a last resort after all of the above options or any additional options brought forward are considered. If there is no other option available, then the police budget request of 7.23 percent is only 1.73 percent higher or \$167,111 higher than the 5.5 percent outlined in the 2026 Mayor's Budget. Adding this amount to the current total city budget of \$38,240,025 would increase it to \$38,407,136 for a total city increase of 5.96% or .46% higher for the overall 2026 Mayor's Budget.

Mover: Councillor Farmer
Meeting Date: January 16, 2026
Subject: Increase Capital Budget Increase to 2%

Proposed Amendment Resolution:

THAT in consideration of the 2026 operating budget, City Council increases the dedicated capital budget increase to 2%.

Reason/Benefits for Proposed Amendment:

The City of Owen Sound multi-year capital plan for 2025-2029 currently identifies \$33.7 million in unfunded projects, representing 28% of the plan's total project costs.

The public at large, partner organizations, and City Council respectively have continued to advocate for and to add new projects to the multi-year capital plan. Current funding levels do not however, identify or provide sufficient funding to maintain or replace City assets identified in the plan.

The City's commitment to an annual 1% increase in the dedicated capital levy has, over years, stabilized levy increases but has not been sufficient to meet the identified capital needs of the City in the medium or long term. Some projects identified in the multi-year budget such as the Fire Hall renovation are forecast to be financed with debt, which increases the overall cost of projects by adding debenture costs.

Increasing the dedicated capital levy now will prevent the downloading of foreseeable funding requirements and their resulting levy increases on to future budgets and will better position the City to fund known costs directly.

Consultation:

- ☐ With Director of applicable department(s)
☒ With Director of Corporate Services/Treasurer

Tax Levy or Other Financial Impacts:

In consultation with the Director of Corporate Services/Treasurer, please indicate whether this proposed amendment would result in an impact to the tax levy. Please include the financial cost (or cost savings) and the percentage amount(s) for tax levy increases or decreases, if applicable.

This would add an additional 0.99% to the dedicated capital levy for 2026 and raise the total capital increase from \$364,950 to \$726,250.50.

Owen Sound Police Service

2026 Council Budget Presentation

January 16th, 2026



Policing in Ontario is one of the most highly regulated professions in Canada with multiple layers of government oversight, extensive legislative and regulatory control, and mandated adequacy standards.



Examples of Cost Drivers Outside of Our Control

1. Wage increases based on collective bargaining and pay equity/job valuation
2. Significant new legislated mandated training, training costs skyrocketing
3. Increases in calls for service, call severity, and criminal occurrences
4. Increasing mental health calls
5. Technology and data demands, digital evidence, crime analysis requirements
6. New legislation for funeral homes significantly increasing call times at sudden deaths
7. Closure of some youth detention facilities means transports as far as North Bay or Niagara



Examples of Cost Drivers Outside of Our Control

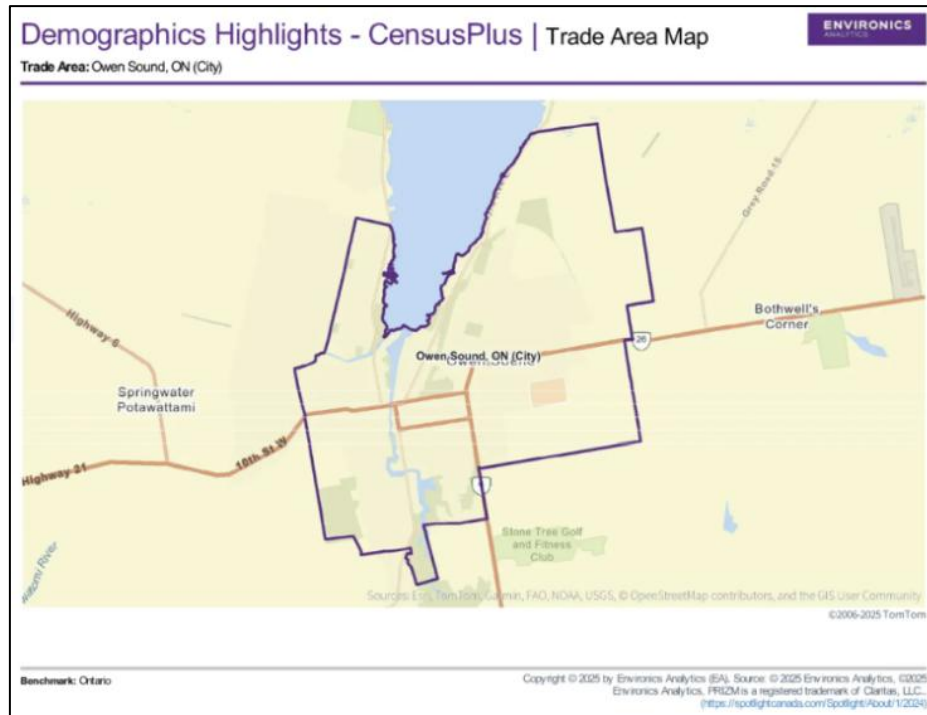
8. Changing recruiting and employment landscape pushing our HR and training costs higher
9. Armed security presence at Courts and trial venue changes, additional judge and courtroom
10. Mandatory benefit changes such as OMERS expansion to part time employees
11. Crime displacement due to provincial investment in GTA suppression efforts
12. Additional workload due to new Community Safety and Policing Act and Inspectorate of Policing
13. Lack of bail reform increasing workload – 50% of charged persons are repeat offenders
14. Unbudgeted abnormal expenses such as homicides



Demographics of Owen Sound

Population Growth and Projections:

Recent data from Environics Analytics estimates the city's population could be as high as **24,190** persons when accounting for recent housing development.



- Projected population growth of 7.7% over the next five years
- Owen Sound is the most populated municipality in Grey and Bruce counties.

Source: <https://www.owensoundsuntimes.com/news/local-news/owen-sound-mayor-highlights-citys-growth-in-2025>



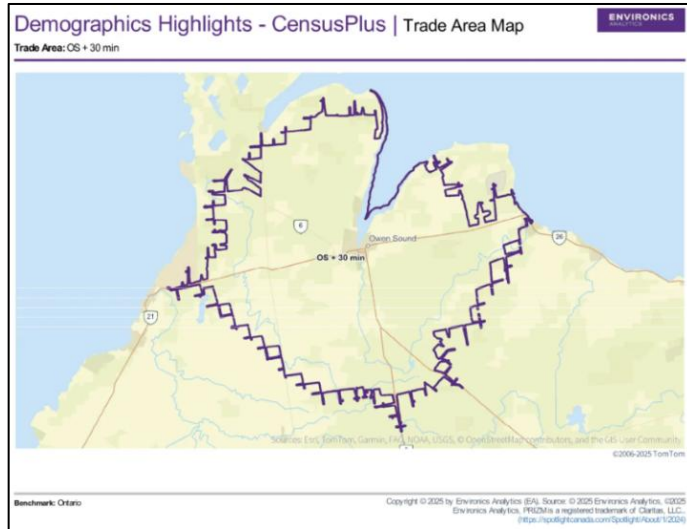
New Construction and Population Growth

- Owen Sound has recently announced the highest value of construction projects permitted in over 35 years, totaling \$214.5 million. *
- New housing units at RCA property, Harbour West and Bayshore Terrace will add 966 housing units with first tenancies beginning later this year. *
- Increase in City population will increase policing demands
- Owen Sound Police currently has one of the highest calls for service per officer and criminal charges per officer in the province
- In order to meet current policing demands as well as future growth we need to increase staffing.
- It takes ten to twelve months to recruit and train a police officer, we need to prepare in advance

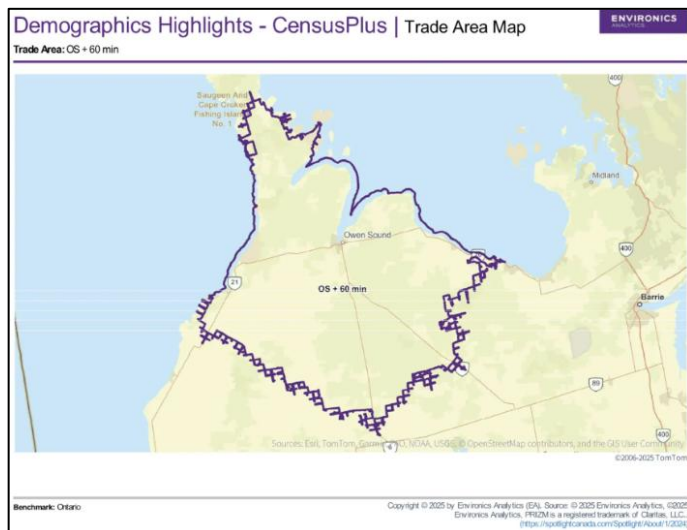
* Source; City of Owen Sound News Release, Sept. 22nd, 2025



City of Owen Sound is hub for surrounding rural areas



30min. Trade Area = 53,460 population



60min. Trade Area = 139,619 population

Examples of
area services
that draw non-
residents into
Owen Sound:

2576 students are bussed
into Owen Sound schools
daily, or 52% of the student
population.

- Population increases during daytime within influx of non-residents travelling for **work, school, shopping, services**
- Seasonal tourists are also attracted to the area e.g. Salmon Spectacular, Summerfolk
- *“As the largest urban centre in Grey County, Owen Sound provides jobs and services to a market extending far beyond the City’s borders.”*

Source: Owen Sound website, Environics Analytics, 2025.

- Grey Bruce Public Health
- Brightshores Regional Hospital
 - 24 hour ER, Ambulatory Care
 - Mental Health and Addiction Services
- Bruce Grey Family and Child Services
- Two high schools serving Bruce & Grey
- Canadian Mental Health Association
- Grey County Ontario Works program
- Grey County Housing Programs and Services
- Provincial Court House
- Probation and Parole
- Offices of MP and MPP for Grey Bruce
- Churches, Synagogue, Mosque
- Indigenous Friendship Centre
- YMCA of Owen Sound Grey Bruce
- Safe N Sound Grey Bruce
- OShare, Owen Sound



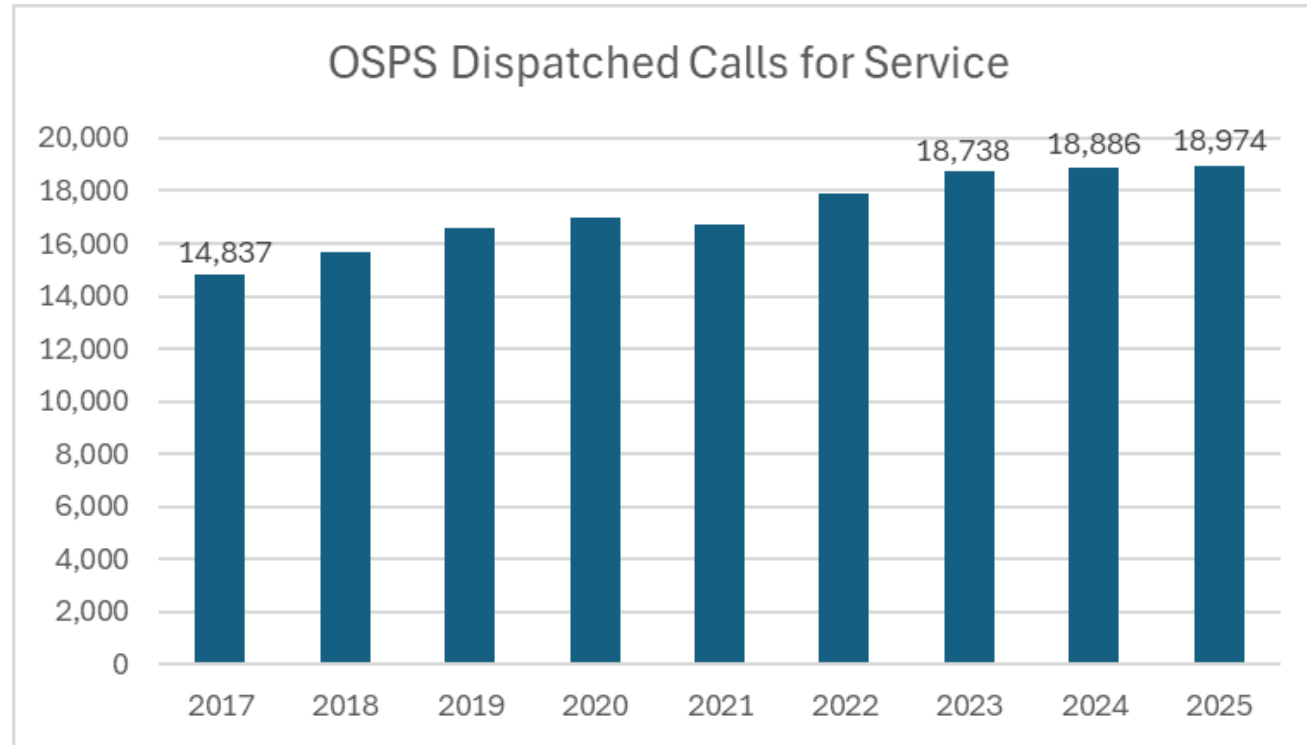
City of Owen Sound's Social Determinants of Health indicate greater risk compared to other areas across Grey Bruce counties

Highlighted Figures, 2020	Ontario	Grey Bruce	Bruce County	Grey County	Owen Sound
Median Household income after taxes	\$79,500	\$72,500	\$76,000	\$70,000	\$57,600 *lowest of all 17 lower tier municipalities in Grey Bruce
Proportion of the population living in low income (based on Low Income Measure, all ages, all genders)	10.1%	11.5%	10.7%	12.1%	15.2% *highest of all other lower tier municipalities in Grey Bruce
Proportion of the labour force who are unemployed (all genders)	12.2%	8.7%	7.9%	9.2%	11.1%
Proportion of residents aged 25 to 64 with postsecondary qualifications	67.8%	59.8%	63.4%	57.2%	54.3%

Source: Grey Bruce Public Health, Health Starts Here, Social Determinants of Health in Grey Bruce 2025.



Volume of dispatched police calls for service continue to rise each year,
with increased complexity and time required.



Source: CAD On Call Analytics.

- As an example, a sudden death investigation that took on average 2 hours and 19 minutes in 2017 now takes on average 4 hours and 36 minutes in 2025 due to delays awaiting coroners and new funeral home regulations restricting which businesses can perform body removal services for coroner's cases. OSPS dealt with 60 sudden deaths in 2024.

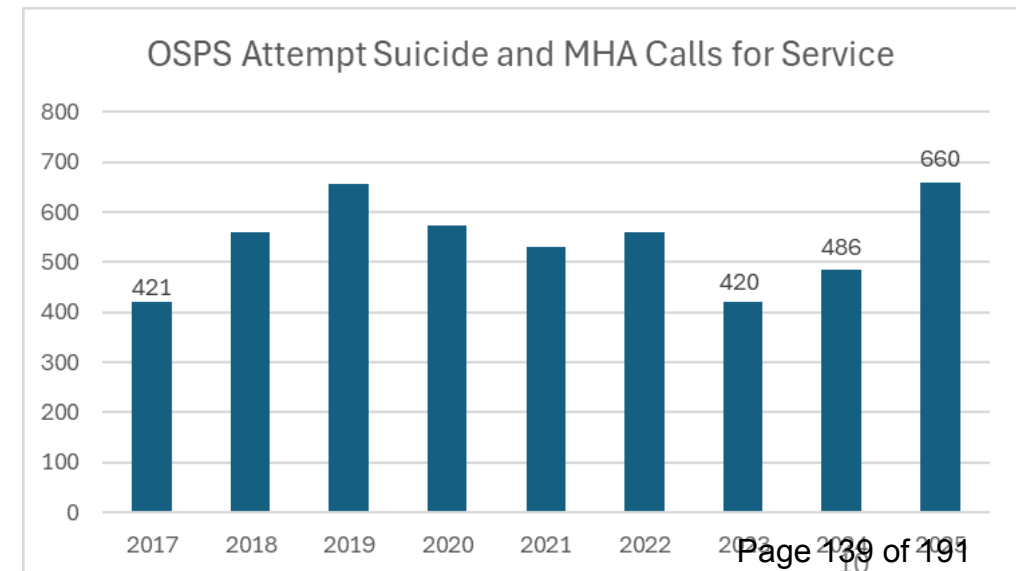


Police Calls involving Mental Illness Consume Resources



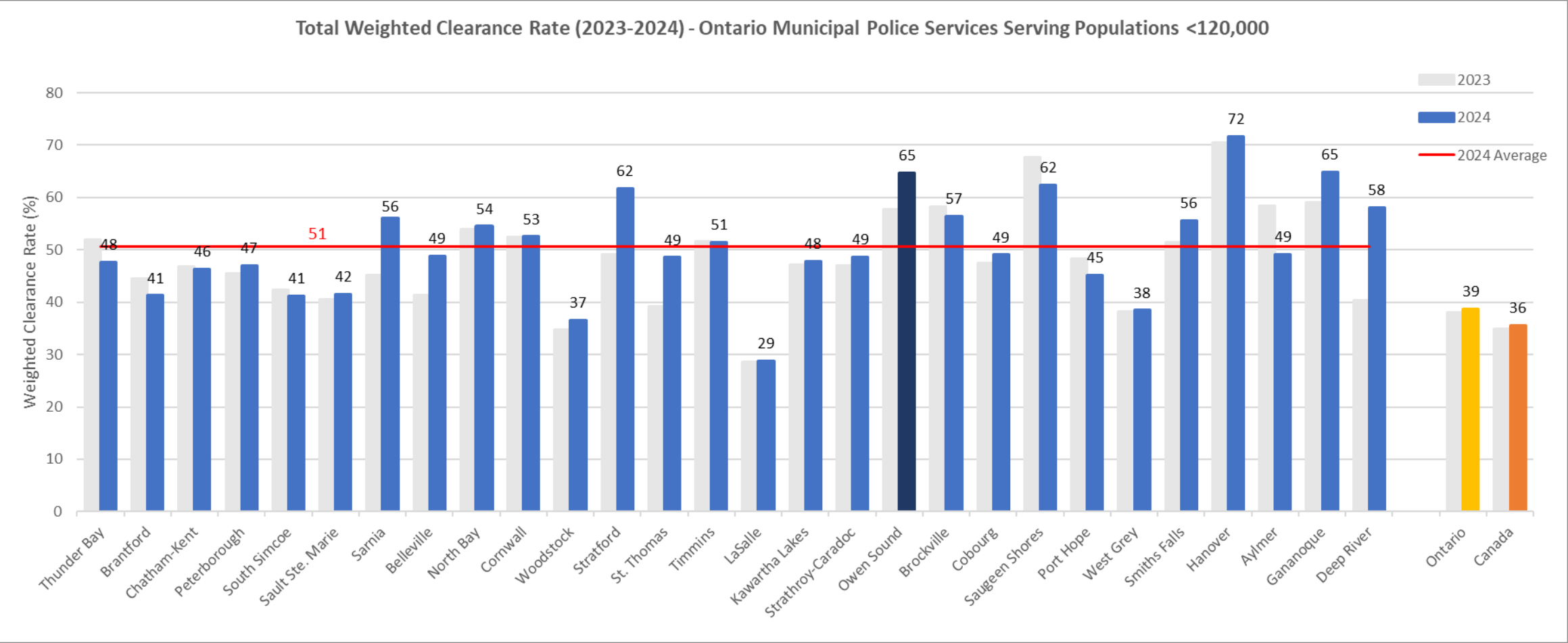
- Even with the Mental Health Crisis Response Team (MHCRT), CMHA Crisis Workers riding with OSPS police, mental health calls continue to increase.
- The volume of “Mental Health” and “Attempt Suicide” calls increased 16% in 2024 (from **420 to 486**), with a 36% increase seen in 2025 (**660**).
- Many other police call types involve mental health concerns (e.g. Disturbance, Dispute, Unwanted Person, Landlord Tenant Problem).
- Ongoing mental health call analysis determined **1,840** police calls in 2025 involved mental health –**9.7%** of annual dispatched calls; and up 11% from **1,657** in 2024.

- Some calls require a Mental Health Apprehension (MHA).
- In 2025, there were **140** MHAs.
- In 2025, the average time police wait at hospital for a MHA is **1:41**.
- In 2025, total OSPS officer time waiting with MHAs at hospital averaged more than **19 hours per month**.



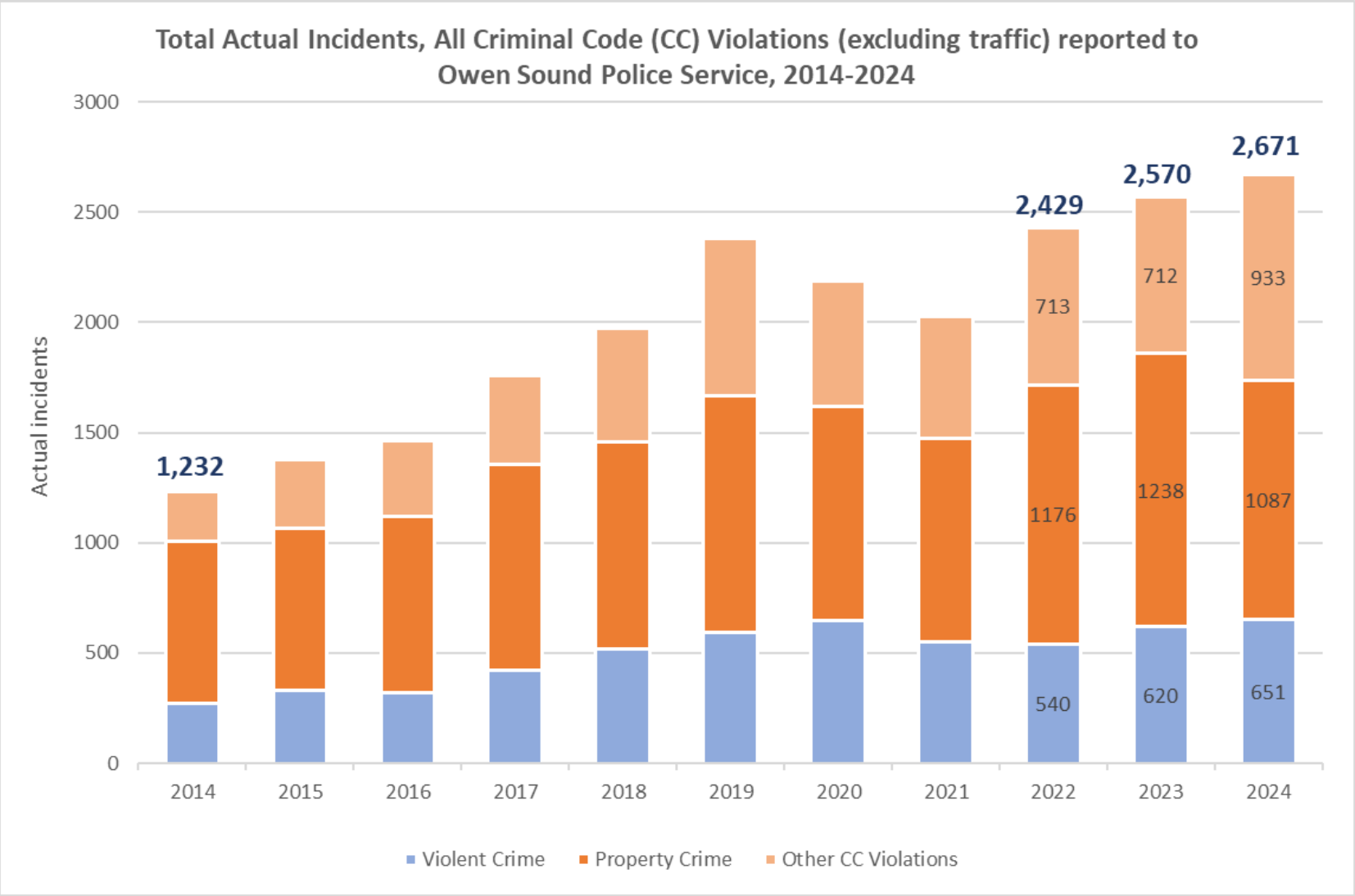
Source: CAD On Call Analytics.

OSPS' Weighted Clearance Rates continue to be among the highest, rising to 65% in 2024



Source: Statistics Canada, Data Tables: 35-10-0188-01 and 35-10-0026-01.

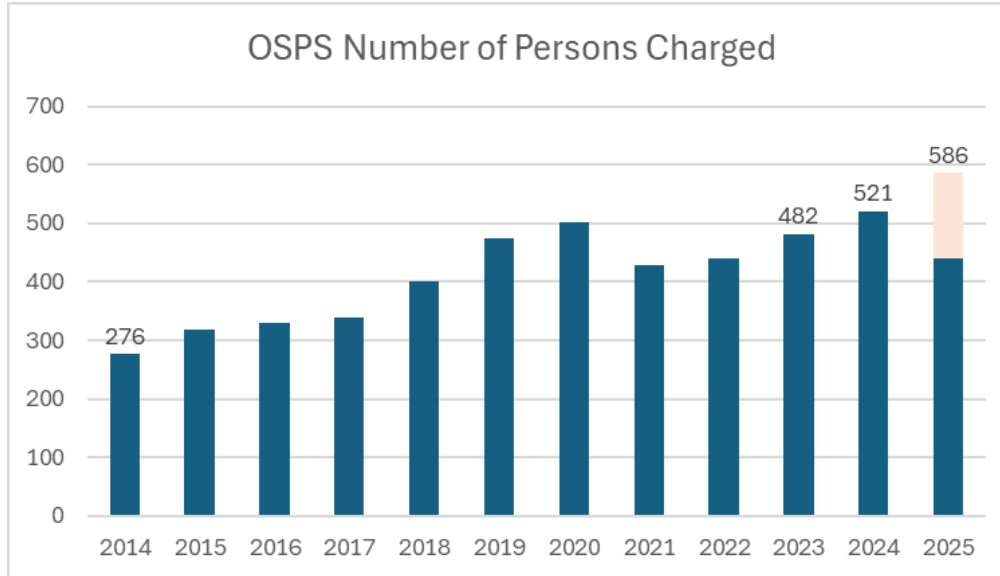
Third consecutive year of increased volume of reported crime in Owen Sound:
More than twice the volume of crime reported than 10 years ago



Source: Statistics Canada, Data Tables: 35-10-0180-01.



Twice the number of persons charged than 10 years ago



Source: Niche Records Management System Persons Charged Report.

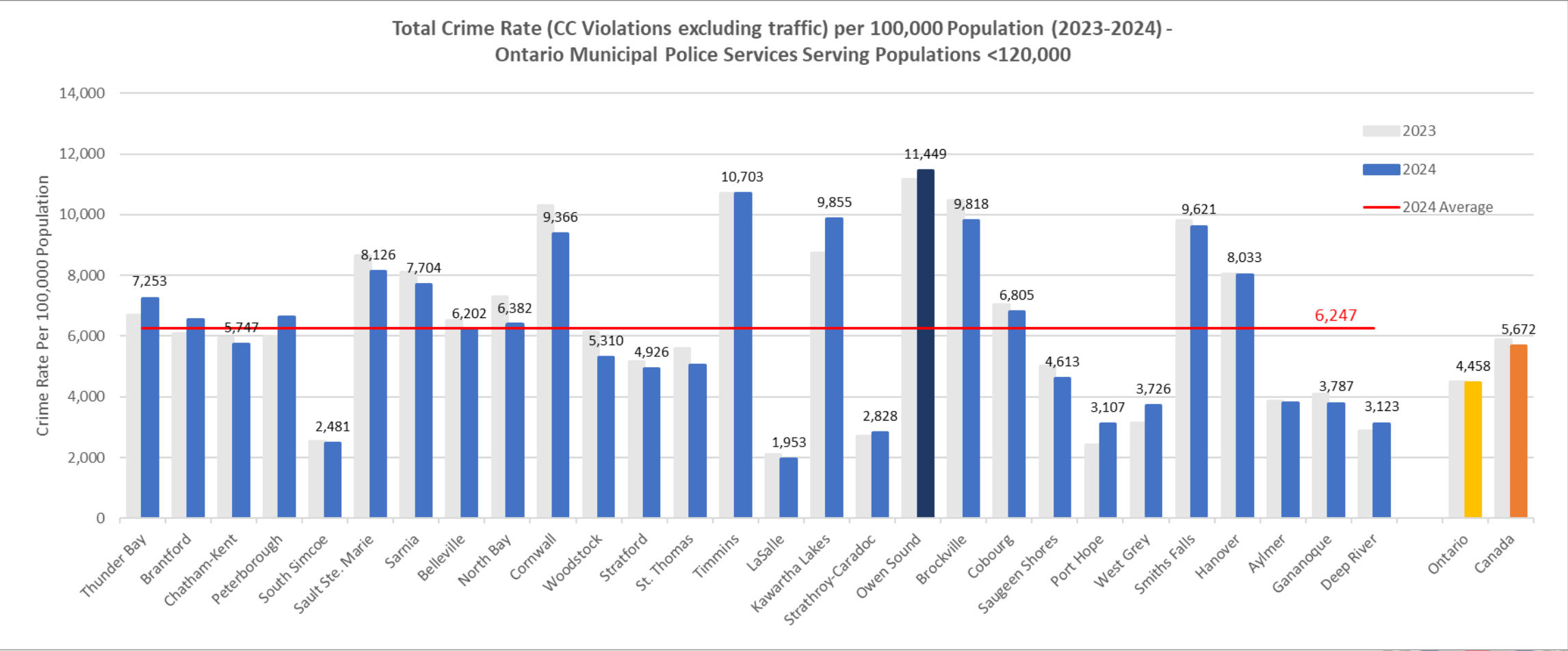
- Approximately 50% of persons charged by OSPS are repeat offenders

In 2024, ten individuals in Owen Sound collectively accounted for 578 calls for service.

- These number represent the number of individual persons charged over the year.
- Same person may be charged multiple times, or with multiple offences.
- Often OSPS is in contact with same people regularly.

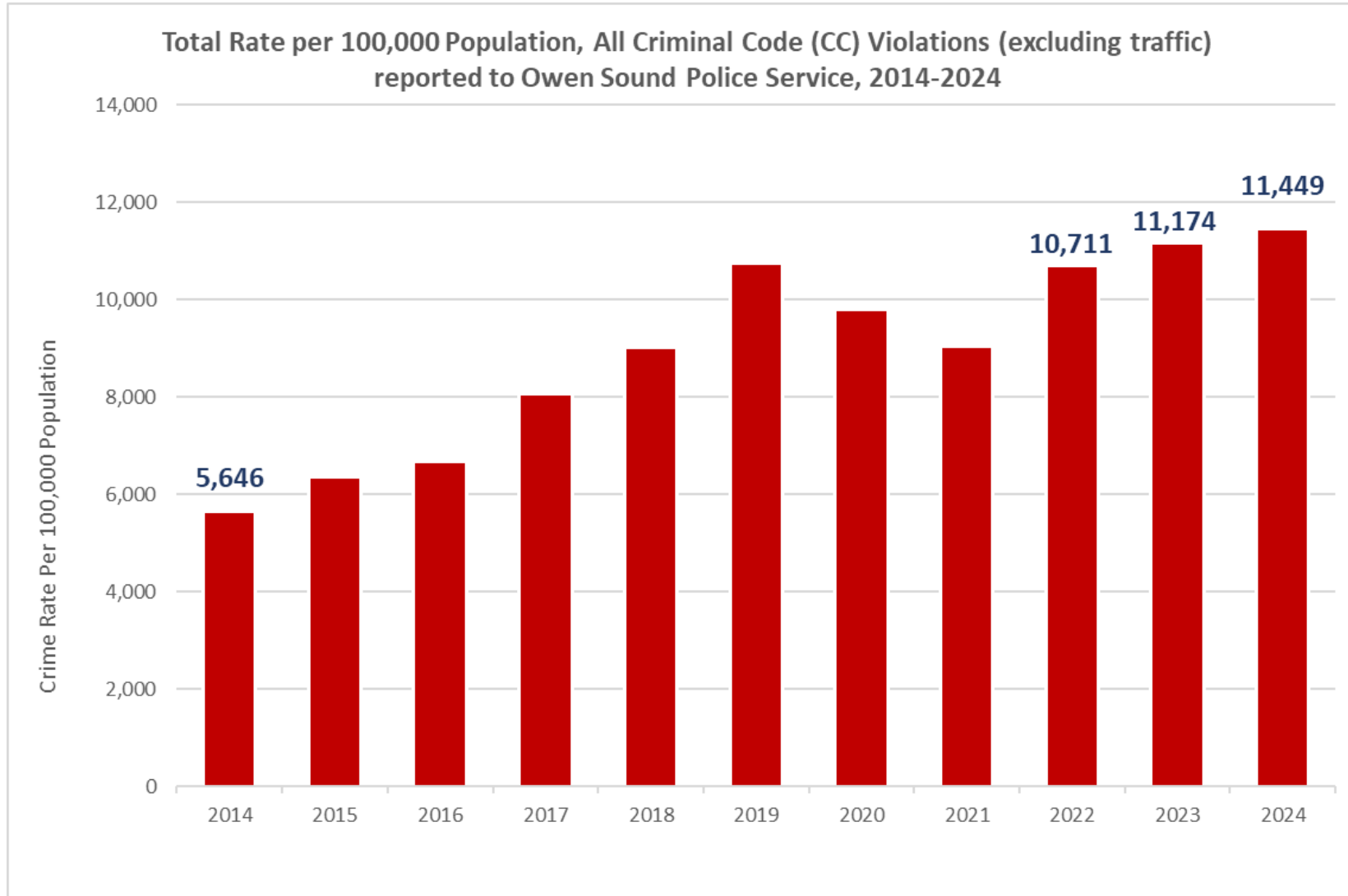


Second consecutive year for Owen Sound to record the highest total crime rate compared to these other similar sized municipal police agencies



Source: Statistics Canada, Data Tables: 35-10-0180-01; 35-10-0177-01; 35-10-0077-01; and 35-01-0076-01.

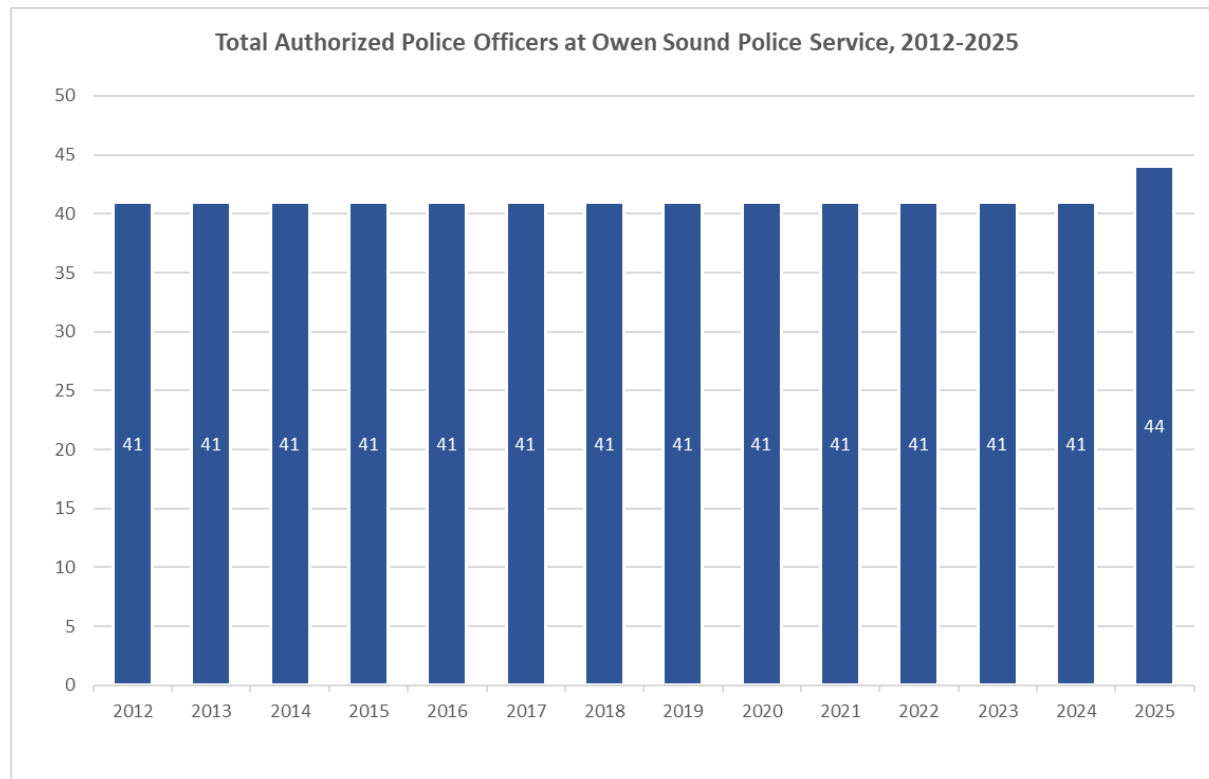
Third consecutive year of increased Crime Rate Per 100,000 Persons in Owen Sound: Crime Rate is more than double what it was 10 years ago



Source: Statistics Canada, Data Tables: 35-10-0180-01.

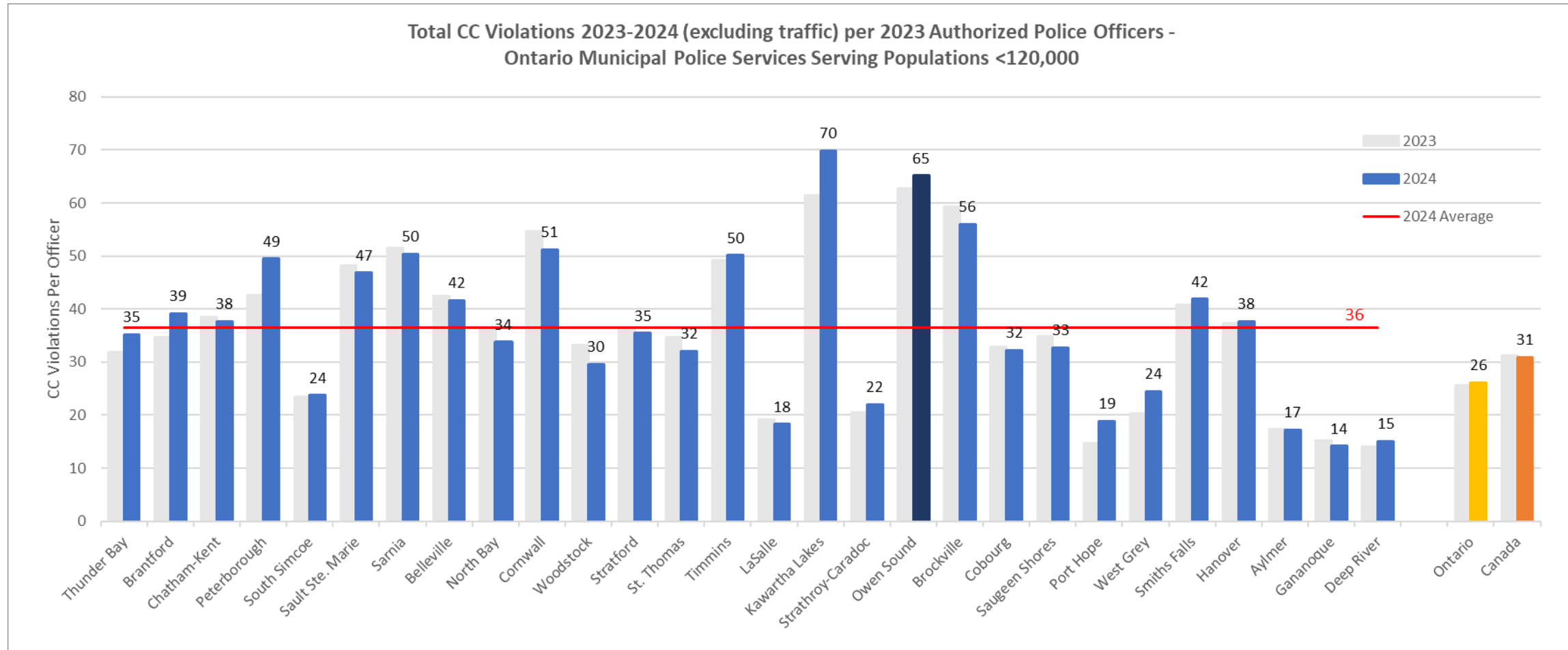


5. Staffing Levels Relatively Unchanged



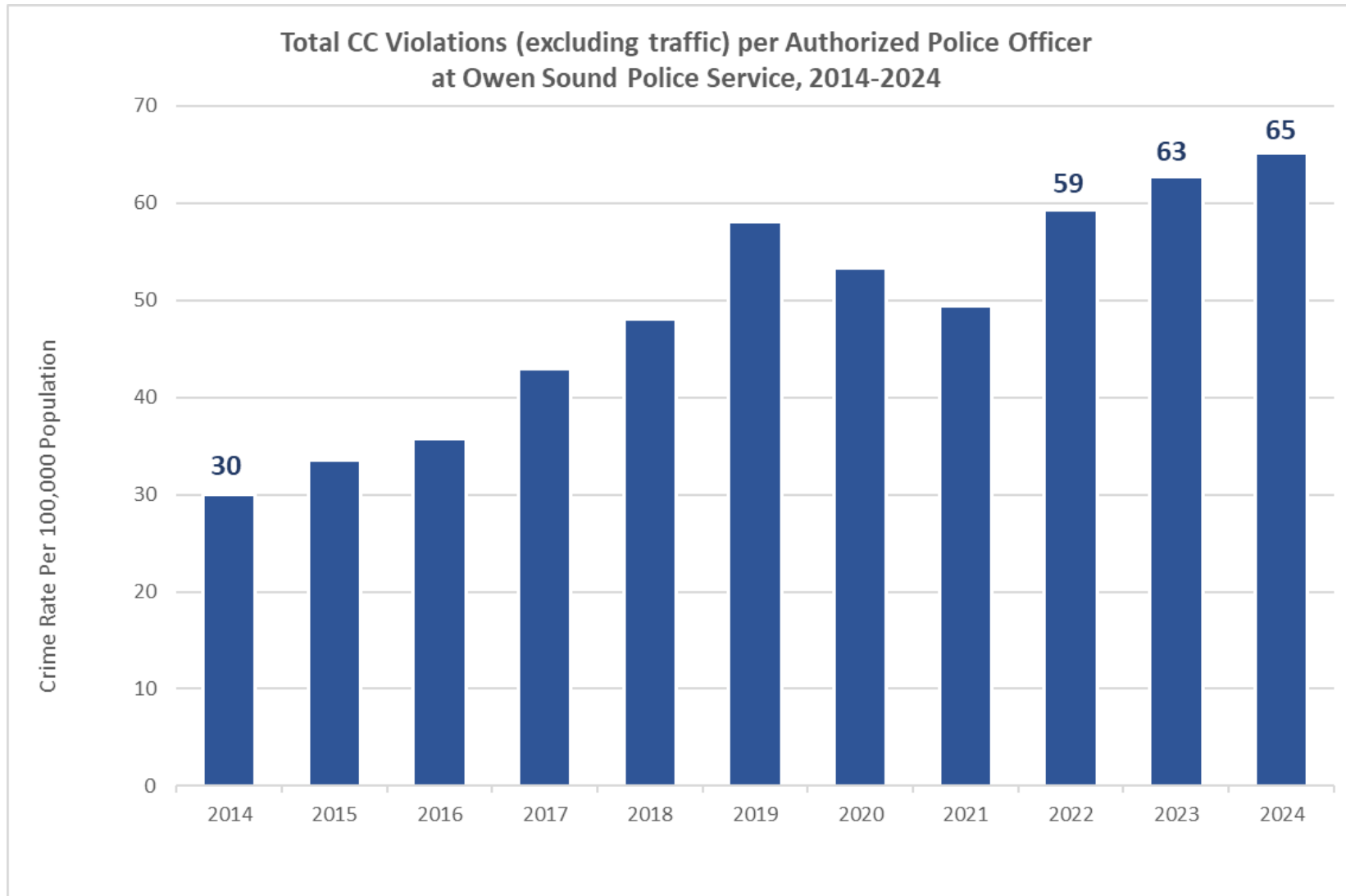
- Authorized complement of sworn police officers remained at 41 for past 13 years (between 2012-2024).
- In 2025 added:
 - 2 CORE officer positions previously funded by grant
 - 1 Deputy Chief position
- OSPS leveraging civilian roles:
 - Community Services Officer and Identification Officer civilianized in 2019 and approx. 2016
 - 1 Human Resources Manager position added in 2024
 - 4 Team Leader positions in OSECC transitioned from part time pool in 2025

Owen Sound Police Officers carry one of the highest criminal workloads compared to Police Officers at other similar sized municipal police agencies



Source: Statistics Canada, Data Tables: 35-10-0180-01; 35-10-0177-01; 35-10-0077-01; and 35-01-0076-01.

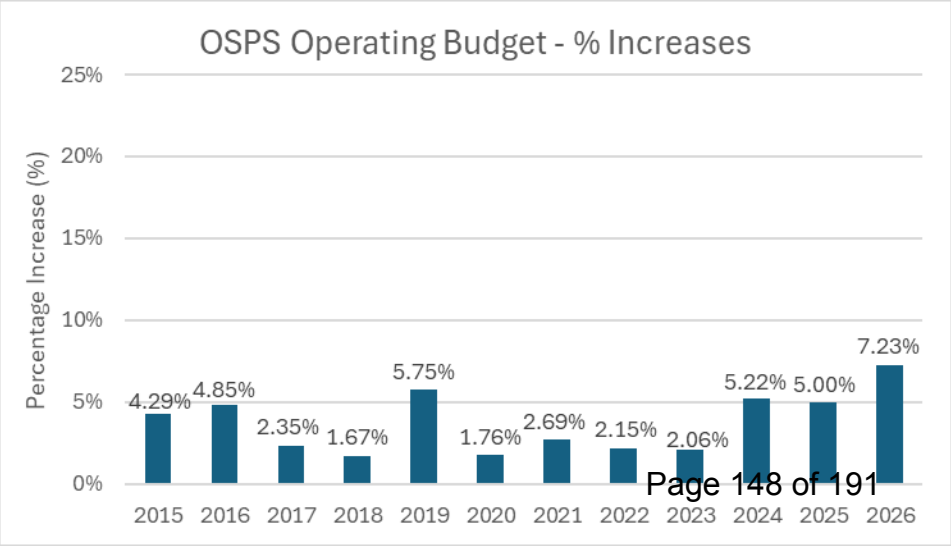
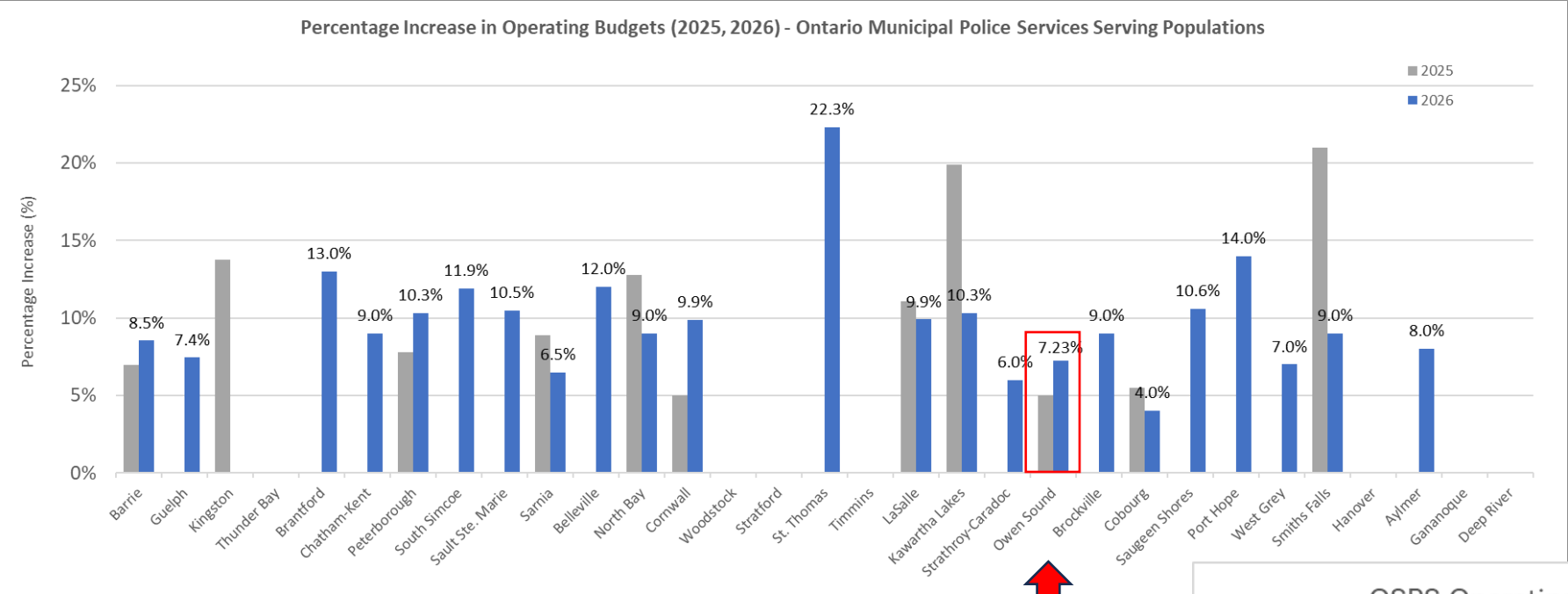
Third consecutive year of increased Criminal Workload Per Officer at OSPS: Criminal Workload is more than double what it was 10 years ago



Source: Statistics Canada, Data Tables: 35-10-0180-01; 35-10-0177-01; 35-10-0077-01; and 35-01-0076-01.



OSPS' budget increases are not on par with other police services across Ontario



Police Board – Dept 3000

- Increase is 17.52% or just under \$5,000.
- No additional staff but increased hours for PT staff member to manage legislated compliance requirements of the Community Safety and Policing Act.

	<i>Police Board</i>				
		2026	2025	2024	Variance
1 PTE	Salaries and Benefits	24,922	19,874	19,513	5,048
Police Board Admin	Materials and Supplies	9,803	8,122	8,100	1,681
	Contract Services	7,000	9,000	9,000	(2,000)
	Debt Payments	-	-	-	-
	<i>Gross Costs</i>	41,725	36,996	36,613	4,729
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	Net Cost	41,725	36,996	36,613	4,729
	Reserve Contribution	(32,500)	(32,500)	(32,500)	-
	Internal Cost Allocation	22,500	22,500	22,500	-
	Division Levy Requirement	31,725	26,996	26,613	4,729



Police – Uniform – Dept 3100

Uniformed Police				
	2026	2025	2024	Variance
Salaries and Benefits	7,819,094	7,543,175	7,262,852	275,919
Materials and Supplies	474,280	434,253	423,344	40,027
Contract Services	392,084	371,429	254,465	20,655
Debt Payments	-	-	-	-
Gross Costs	8,685,458	8,348,857	7,940,661	336,601
Grants	(515,443)	(378,581)	(654,657)	(136,862)
Other Revenue	(39,000)	(39,000)	(39,000)	-
Revenue	(554,443)	(417,581)	(693,657)	(136,862)
Net Cost	8,131,015	7,931,276	7,247,004	199,739
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	8,131,015	7,931,276	7,247,004	199,739

- Increase is 2.52%
- Staffing increase 4 officers (1 per platoon) to assist in meeting demands for service. Cost offset by assisting with court security during operational hours.
- Ratified contract for 2024-2026 has resulted in significant salary increases.
- Service has lost a lot of experience in front line officers through retirements. 50% of front line uniform officers less than 2 yrs experience.
- Since August 2025 PT officers not assisting with calls for service and visibility when at courts.
- Includes the addition of a Deputy Chief position in the budget for 2026 (approx. 3%)
- Minimum staffing level hasn't changed since 2016 despite calls for service and criminal charges per officer more than doubling in that time.



Police – Uniform – Dept 3100

<i>Uniformed Police</i>				
	2026	2025	2024	Variance
Salaries and Benefits	7,819,094	7,543,175	7,262,852	275,919
Materials and Supplies	474,280	434,253	423,344	40,027
Contract Services	392,084	371,429	254,465	20,655
Debt Payments	-	-	-	-
Gross Costs	8,685,458	8,348,857	7,940,661	336,601
Grants	(515,443)	(378,581)	(654,657)	(136,862)
Other Revenue	(39,000)	(39,000)	(39,000)	-
Revenue	(554,443)	(417,581)	(693,657)	(136,862)
Net Cost	8,131,015	7,931,276	7,247,004	199,739
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	8,131,015	7,931,276	7,247,004	199,739

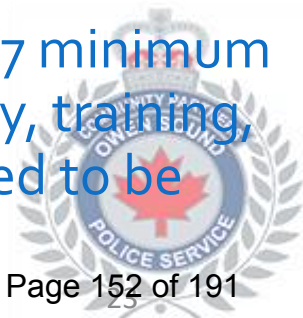
- No ability to continue to do more with the same or less. OT has increased and workload has increased. Don't want to see Mental Health or Physical Health affected.
- Anticipated retirements are included in the budget.
- Salary gapping new hires to anticipated vacancies is already included in the budget.
- No ability to delay new hires as a new officer spends up to 10 months from date of hire before working independently.



Police – Uniform – Dept 3100

<i>Uniformed Police</i>				
	2026	2025	2024	Variance
Salaries and Benefits	7,819,094	7,543,175	7,262,852	275,919
Materials and Supplies	474,280	434,253	423,344	40,027
Contract Services	392,084	371,429	254,465	20,655
Debt Payments	-	-	-	-
Gross Costs	8,685,458	8,348,857	7,940,661	336,601
Grants	(515,443)	(378,581)	(654,657)	(136,862)
Other Revenue	(39,000)	(39,000)	(39,000)	-
Revenue	(554,443)	(417,581)	(693,657)	(136,862)
Net Cost	8,131,015	7,931,276	7,247,004	199,739
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	8,131,015	7,931,276	7,247,004	199,739

- Front line staffing due to vacancies and reassigned resources have been short staffed since August 2025.
- Already dropped CORE and BCWA from 4 officers combined to 3 officers combined despite proven need for 4 officers to attempt to meet requested increase.
- There is no option for backfilling with temporary staff in sworn policing.
- The call volume and our response to it can't be flexed around staffing levels
- As an essential service we require 24/7 minimum staffing levels. Illness, vacation, injury, training, paternity and maternity leaves all need to be managed internally



Police – Civilians – Dept 3200

<i>Civilian Police</i>				
	2026	2025	2024	Variance
Salaries and Benefits	4,580,020	4,303,669	3,843,787	276,351
Materials and Supplies	99,102	63,640	82,000	35,462
Contract Services	24,694	23,423	-	1,271
Debt Payments	-	-	-	-
Gross Costs	4,703,816	4,390,732	3,925,787	313,084
Grants	-	-	-	-
Other Revenue	(3,531,561)	(3,626,360)	(3,050,660)	94,799
Revenue	(3,531,561)	(3,626,360)	(3,050,660)	94,799
Net Cost	1,172,255	764,372	875,127	407,883
Reserve Contribution	16,566	16,766	18,276	(200)
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	1,188,821	781,138	893,403	407,683

- Increase is 52.19%
- Collective agreements were negotiated in 2025 running from 2024-2026
- Change relates to salary and benefit increases and loss of revenue.
- No pay equity, job equity or market comparison had been completed in over 10 years and OSPS had fallen well behind comparators in all positions at all levels.
- Resulted in significant salary increases reflective of the market assessment and police comparators. Salaries for some positions increased between 12% and up to 25% from 2023 to 2026.
- Previously lost employees after training from several different roles to move to other employers for better pay and reduced workload.



Police – Civilians – Dept 3200

- No new FT hires, includes addition of 4 mid level supervisors from existing staff due to the decrease in experience levels.
- Despite a loss of almost \$100,000 in revenue, business ventures generate a savings of \$2,231,944. compared to not providing external services.
- Numbers more accurately reflect the actual costs than previous years “exception vs the norm”

<i>Civilian Police</i>					
	2026	2025	2024	Variance	
Salaries and Benefits	4,580,020	4,303,669	3,843,787	276,351	
Materials and Supplies	99,102	63,640	82,000	35,462	
Contract Services	24,694	23,423	-	1,271	
Debt Payments	-	-	-	-	
Gross Costs	4,703,816	4,390,732	3,925,787	313,084	
Grants	-	-	-	-	
Other Revenue	(3,531,561)	(3,626,360)	(3,050,660)	94,799	
Revenue	(3,531,561)	(3,626,360)	(3,050,660)	94,799	
Net Cost	1,172,255	764,372	875,127	407,883	
Reserve Contribution	16,566	16,766	18,276	(200)	
Internal Cost Allocation	-	-	-	-	
Division Levy Requirement	1,188,821	781,138	893,403	407,683	



Court Security & Prisoner Transport – Dept 3300

<i>Court Security</i>				
	2026	2025	2024	Variance
Salaries and Benefits	1,273,954	975,049	795,988	298,904
Materials and Supplies	12,375	5,432	5,800	6,943
Contract Services	-	-	-	-
Debt Payments	-	-	-	-
Gross Costs	1,286,329	980,481	801,788	305,847
Grants	(420,000)	(450,000)	(390,000)	30,000
Other Revenue	(558,269)	(261,778)	-	(296,491)
Revenue	(978,269)	(711,778)	(390,000)	(266,491)
Net Cost	308,060	268,703	411,788	39,356
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	308,060	268,703	411,788	39,356

- Expense increase is 14.65% to city
- Cost increases relate to salary increases, supervision and extended coverage and demands.
- Payment from Grey County increases significantly but doesn't cover the supervision of court security.
- Court security funding from the Provincial government decreases as a portion of the overall costs.
- Significant challenges and changes in court security in 2025 and 2026
- "Recommendation" from Ministry regarding armed officers in court locations.



Court Security & Prisoner Transport – Dept 3300

- Need for an armed officer full time in courts to relieve the PT officers currently redeployed since August 2025.
- New Superior Court Justice named to Owen Sound Court that increases court operations and requires additional security.
- Several matters transferred from Bruce County to Owen Sound for convenience or facility and security issues.
- Backlog of court cases since Covid remains and additional courts and coverage increases demands for security.

<i>Court Security</i>	2026	2025	2024	Variance
Salaries and Benefits	1,273,954	975,049	795,988	298,904
Materials and Supplies	12,375	5,432	5,800	6,943
Contract Services	-	-	-	-
Debt Payments	-	-	-	-
Gross Costs	1,286,329	980,481	801,788	305,847
Grants	(420,000)	(450,000)	(390,000)	30,000
Other Revenue	(558,269)	(261,778)	-	(296,491)
Revenue	(978,269)	(711,778)	(390,000)	(266,491)
Net Cost	308,060	268,703	411,788	39,356
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	308,060	268,703	411,788	39,356



Court Security & Prisoner Transport – Dept 3300

The Armed Security Decision

- Owen Sound is a very busy courthouse, with one of the province's highest case backlogs.
- Owen Sound's high violent crime rate increases risk
- Numerous serious cases including homicides, robberies, drug trafficking and sexual assaults are heard locally
- Increasing drug and firearm charges tied to GTA area gangs and organized crime
- A number of incidents of weapons being brought to courthouses and assaults on court staff led to provincial recommendation to maintain armed presence

- Need for an armed officer full time in courts to relieve the PT officers currently redeployed since August 2025.
- New Superior Court Justice named to Owen Sound Court that increases court operations and requires security.
- Several matters transferred from Bruce County to Owen Sound for convenience or facility and security issues.
- Backlog of court cases since Covid remains and additional courts and coverage increases demands for security.



2026 Capital Purchases

- Capital provided by the city remains at \$150,000; not changed since 2019 despite the much lower buying power of that money.
- Prisoner monitoring software – monitors vital signs of individuals in custody to mitigate the risks of an opioid poisoning or other medical event while in custody.
- Replacement of livescan fingerprinting units and Intoxilyzer units no longer supported
- Outfitting costs for increased staff turnover and additional employees including use of force options, uniforms, and related equipment.
- New police specific HRIS system for time and attendance record keeping etc...



Summary of 2026 Budget Request

- Adds 4 new officers for platoon coverage and court coverage
- Adds one dedicated armed officer to court security duties
- Significant increases as a result of negotiated contract settlements and market comparators within the policing sector affecting all police services and resulting in much larger increases elsewhere.
- Results in a 7.23% increase for 2026 from 2025
- Mayor has asked for 5.5% increase like all other departments within the city
- What does this mean?
- How would we meet the 5.5% increase?



How would the Service meet 5.5%?

- Would need to not hire to meet our needs and demands for service.
- Not hiring the 4 officers would almost meet the financial needs but wouldn't meet the police service needs and provide adequate and effective policing to the city. It would also require overtime to cover court security (negative financially and employee wellbeing).
- Not hiring an officer to work in the courts would leave us in contravention of the recommendations of the Ministry, increase risk to staff and public, is not a viable option and would not be adequate and effective policing as required by legislation.
- Continuing to use our part time officers to meet the armed security presence jeopardizes approximately \$300,000 in grant funding that pays for the PT program.
- **Proven need for resources based on the data.**
- Nothing that the service can identify that we would "no longer do" to save costs.



What does 5.5% mean?

- Could likely result in a grievance and/or health and safety complaint that the service would be unable to refute.
- Unlike other departments within the city, we do not control our service levels, hours of operation, or demands for service.
- Only other option to meet the 5.5% demand would be layoffs resulting in an Ontario Police Arbitration and Adjudication Committee hearing where we would be unable to support that the position wasn't required.



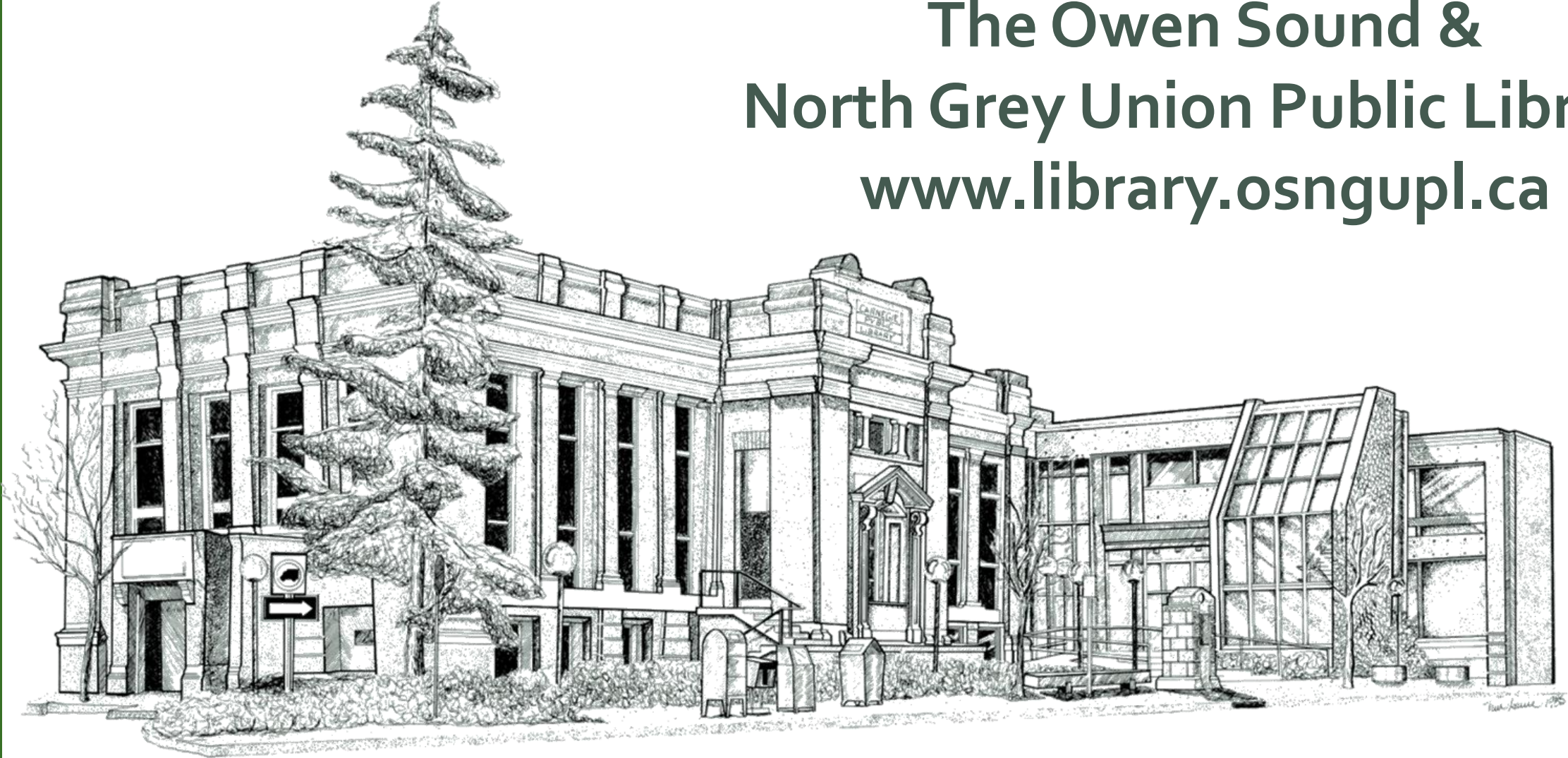
“Police services and boards are being asked to navigate complex social issues while confronting operational pressures, emerging public safety risks, and resource demands,” said Inspector General Teschner. “At the same time, there is a clear opportunity to move beyond the models of yesterday and towards a modern policing approach that contributes to policing excellence, good governance, and public trust.”

Source: Inspector General of Policing of Ontario, Ryan Teschner, 2024 Annual Report “On the Road to Excellence: A Year of Progress and Purpose”, July 15, 2025.



2026 Budget Presentation

The Owen Sound & North Grey Union Public Library www.library.osngupl.ca



OSNGUP Library 2026 Budget

Total Budget

\$2,292,988

Municipal Percentage Increase

10.97 %

	2026 Proposed Budget	Public Library Operating Grant (PLOG)	2026 Proposed Budget after PLOG	2025 Approved Budget after PLOG
Municipal & Partner Revenue	\$2,110,897	\$72,589	\$2,038,308	\$1,836,763
Township of Chatsworth	\$208,979	\$11,614	\$197,365	\$177,412
Township of Georgian Bluffs	\$464,397	\$18,873	\$445,524	\$401,184
City of Owen Sound	\$1,262,316	\$42,102	\$1,220,214	\$1,099,691
Meaford Public Library	\$175,205		\$175,205	\$158,476
Non (Municipal & Partner) Revenue	\$182,091		\$182,091	\$218,091
Grand Total Revenue	\$2,292,988			\$2,054,854

Owen Sound & North Grey Union Public Library

2026 Budget Presentation



LIBRARY VISITS + MEMBERSHIPS



CIRCULATION STATS

30,311 materials circulated



Value of Physical Items Borrowed
in October

\$420,719

TECH USAGE + HELP



2,770 information questions answered

LIBRARY PROGRAM ATTENDANCE

52 programs 2,810 attendees



Owen Sound & North Grey Union Public Library Library Service Index - Month of October 2025 - Page 1

SAVINGS TO PATRONS	2024	Monthly Total	Year to Date
Value of physical items borrowed by patrons	\$430,148	\$420,719	\$4,128,895

LIBRARY MEMBERSHIP	2024	Monthly Total	%
Chatsworth card holders	1,057	1,079	8.95%
Georgian Bluffs card holders	2,558	2,739	22.34%
Owen Sound card holders	7,026	7,075	60.19%
Total Union Agreement Card Holders	10,641	10,893	
Meaford card holders	977	1,014	8.53%
Non-Residents & Visitors card holders	28	22	
Total Card Holders	11,646	11,929	100.00%

Patron Engagement	2024	Monthly Total	Year to Date
In Person	1471	2931	24086
Phone	303	392	3259
Email	391	447	5001
Social Media	24	0	116
Total Patron Engagement	2189	3770	32462

LIBRARY VISITS	2024	Monthly Total	Year to Date
Library	16,933	17,300	151,463
Adult Learning Centre	701	524	5,926
Total Library Visits	17,634	17,824	157,389

CIRCULATION	2024	Monthly Total	Year to Date
Books (includes Library to Go materials circulated)	13,232	12,958	126,901
Magazines	413	322	3,100
DVDs	1,904	1,438	15,999
Audiobooks	236	299	2,395
Library of Things	206	295	3,824
eBooks	4,098	3,990	40,083
eMagazines / Newspapers (Overdrive & PressReader)	7,401	6,754	74,875
Streaming Videos (Kanopy & Library Speakers Consortium)	845	2,069	24,317
eAudiobooks	2,192	2,186	22,045
Database Uses (Ancestry, Gale, Novelist, CBC, Consumer Reports)	160	963	6,600
Online Course Uses (Creativebug & Mango)	51	80	768
Total Materials Circulated	30,738	30,311	313,539

PROGRAMMING	2024	Monthly Total	Year to Date
Adult Programs	28	25	206
Adult Program Attendance	750	1,940	5,688
Youth Services Programs	25	19	181
Youth Services Program Attendance	720	687	9,358
Class Visits	8	8	47
Class Visit Attendance	165	183	1,460
Total Number of Programs	61	52	434
Total Attendance at Programs	1,635	2,810	16,506



Owen Sound & North Grey Union Public Library Library Service Index - Month of October 2025 - Page 2

INFORMATION ASSISTANCE	2024	Monthly Total	Year to Date
Adult Information Assistance	1,206	926	7,858
Youth Services Information Assistance	73	141	1,346
Library to Go Information Assistance	29	30	289
Adult Learning Centre Information Assistance	150	116	821
Adult Quick Fact & Directional	1,019	1,112	9,555
Youth Services Quick Fact & Directional	255	445	3,563
Total Information Assistance	2,732	2,770	23,432

USE OF TECHNOLOGY	2024	Monthly Total	Year to Date
Uses of Public Access Computers	756	686	7,106

Number of Wireless Access Connections	3,371	5,802	41,704
Engagement with Creation Stations	-	35	716
Total Use of Technology	4,127	6,523	49,526

ONLINE OUTREACH	2024	Monthly Total	Year to Date
Number of Website Visits	17,487	21,048	190,793
Number of Social Media Reaches	12,349	54,555	417,025
Total Online Outreach	29,836	75,603	607,818

SERVICE	2024	Monthly Total	Year to Date
Interlibrary Loan Materials Borrowed	100	46	841
Interlibrary Loan Materials Lent	27	21	723
Library to Go Deliveries	25	21	231
Board Room Bookings	32	37	291
Auditorium Bookings	35	28	207
Holds Filled	2,003	2,324	20,655
On Shelf Holds Retrieved	1,203	1,140	10,904
Accessibility Assistance	2	32	316
Photocopies and Printing	3,498	4,893	44,901
Scans Completed	381	664	6,712
Miscellaneous Service	634	1,091	9,777
In Library Use of Materials	2,461	2,178	21,199
Adult Learning Centre Bookings	12	19	169
Total Service	10,413	12,494	116,926

COLLECTION MANAGEMENT	2024	Monthly Total	Year to Date
Books	403	417	4,099
DVDs	11	13	67
Audiobooks	11	8	86
Microfilm & Library of Things	0	1	20
Magazines	122	75	929
Total Acquisitions	547	514	5,201
Total Withdrawn	348	302	5,830
Total Collection Management	895	816	11,031

TOTAL LIBRARY SERVICE INDEX	Monthly Total	Year to Date
	149,203	1,296,601

Owen Sound & North Grey Union Public Library 2026 Budget Presentation

Savings to Local Residents

\$5,033,652

(Value of Physical Items Borrowed)

CIRCULATION STATS

336,695 materials circulated



153,843



23,277



3,272



4,203



2,608



149,492

LIBRARY VISITS + MEMBERSHIPS

186,119

to The Library and
Adult Learning Centre



TECH USAGE + HELP



WIFI Connections

42,507



Public Access
Computer Use

7,875



31,233 information questions answered

PROGRAM ATTENDANCE

600 room bookings 548 programs

24,628 attendees

Public Libraries Act

1

Public library service is free in the Province of Ontario.

The *Public Libraries Act* (PLA) and Regulation 976 specify that most library services must be offered to residents free of charge. This requirement makes the library different from other community services, which are often expected to generate revenue from user fees. Access to library service must remain free because universal access to information is a fundamental human right and a cornerstone of democracy.

2

The library board is a governing board that gets its authority from the Public Libraries Act.

As appointed by municipal council, the library board is a separate, independent corporation with the legal duty to provide “a comprehensive and efficient public library service that reflects the community’s unique needs” (PLA, 20a).

O.S. & N. G. Union Public Library Board Members



Councillor Tobin Day

Georgian Bluffs Representative Rosemary Buchanan



Councillor Marion Koepke

Owen Sound Representatives: (4) David Adair, Deborah Eaton, Richard Thomas, Janet Walker



Councillor Elizabeth Thompson

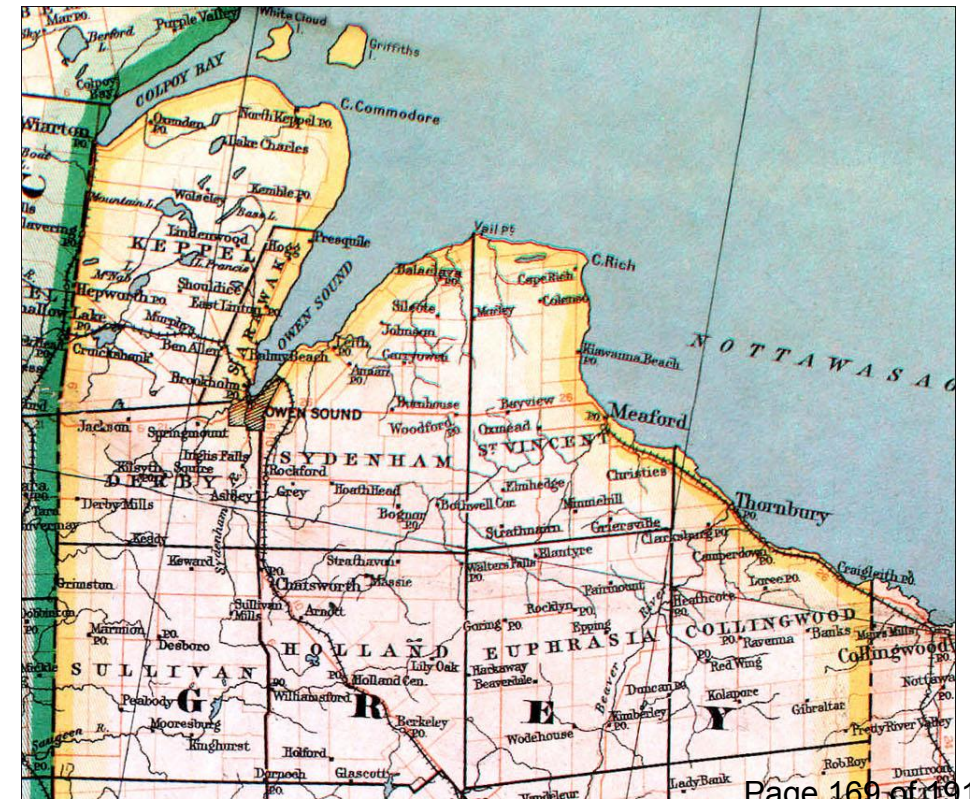


Meaford Public Library Representative Frank Emptage

Library History: 1994 Birth of the Union Library

The former Townships of Derby, Keppel, Sarawak, Sydenham and the Villages of Chatsworth and Shallow Lake, and the City of Owen Sound were founding members of the Owen Sound & North Grey Union Public Library Board in 1994.

By 1995, the former Townships of Holland and Sullivan had joined the Union Library.



Library History: Union Library Agreement

Establishment of union public library

5 (1) The councils of two or more municipalities may make an agreement for the establishment of a union public library. R.S.O. 1990, c. P.44, s. 5 (1).

Agreement

(2) An agreement under subsection (1) shall specify what proportion of the cost of the establishment, operation and maintenance of the union public library, including the cost of existing libraries, shall be paid by each municipality. R.S.O. 1990, c. P.44, s. 5 (2).

Union board

(3) A union public library shall be under the management and control of a union board, which is a corporation known in English as The *(insert appropriate name)* Union Public Library Board and in French as Conseil de la bibliothèque publique unie de *(insert appropriate name)*. R.S.O. 1990, c. P.44, s. 5 (3).

1994 – 2001: First Union Library Agreement

2002 – 2011: Full funding achieved by 2008

2012 – 2021: Signed by Municipality of Meaford

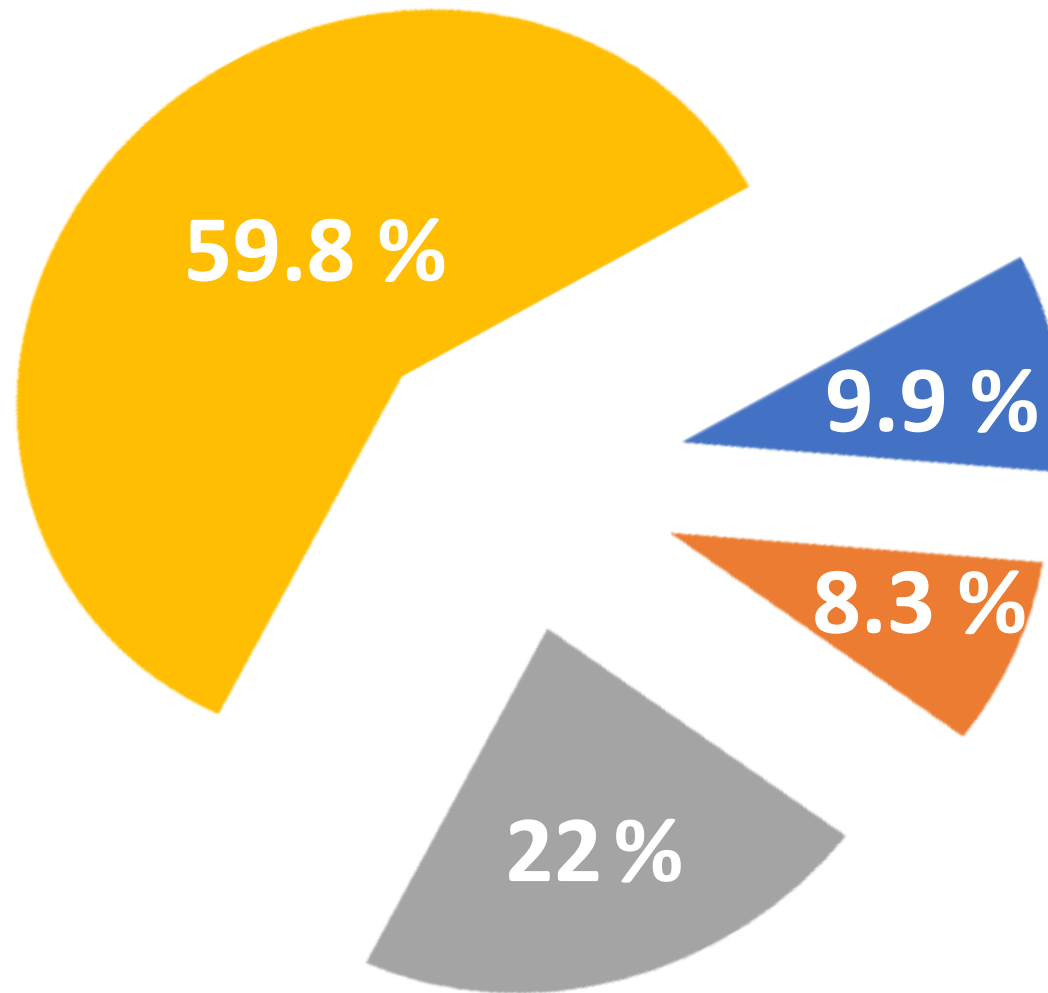
2018: Separate agreement with Meaford Public Library

2022 – 2031: Agreement based on historic usage patterns

Background

- Union Library Agreement has been a wonderful demonstration of municipalities working co-operatively to deliver services.
- This core funding is significantly less than most other libraries in Ontario that serve a 30,001 – 50,000 population
- Service agreement with Meaford Public Library has been beneficial for Meaford residents to be able to access services at OSNGUPL.
- The Library has brought our funding concerns to our municipal partners over the past decade and emphasized that it is vital to see an increase in municipal support. Reserves and other funding possibilities have become more and more limited with each year.

Cost Sharing: Union & Partner Agreements

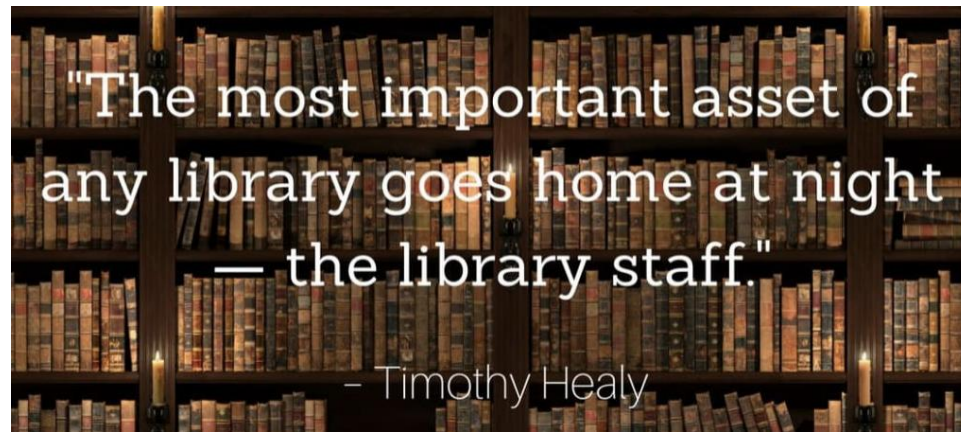


Ontario Libraries 2024 – Population 30,001 – 50,000

Library	People		Visits per week		Circulation				Revenue	
	Population	Cardholders	In Person	Online	Physical	Online	Total	Per Cardholder	Local Operating	Contract
Bradford West Gwillimbury Town	44,125	16,740	5,020	1,142	223,611	44,406	268,017	16	3,066,802	0
Brant County	39,474	21,931	2,617	8,451	308,916	68,002	376,918	17	2,662,536	0
Cornwall	47,845	9,233	2,944	1,653	220,581	48,475	269,056	29	2,411,255	0
East Gwillimbury	39,000	8,610	1,138	4,032	161,006	65,823	226,829	26	2,166,382	0
Fort Erie	32,901	5,828	2,207	21,353	106,683	57,205	163,888	28	1,667,538	0
Haldimand County	49,206	13,130	3,292	2,603	209,837	86,098	295,935	23	2,621,640	0
Innisfil	44,561	18,202	3,074	11,624	182,844	100,277	283,121	16	3,695,896	0
Lennox and Addington County	45,182	8,868	2,914	904	233,106	93,076	326,182	37	1,608,694	0
Lincoln Pelham Union	43,911	11,559	4,479	1,279	401,623	99,663	501,286	43	2,175,048	0
New Tecumseth	44,591	19,878	3,215	3,901	212,479	39,667	252,146	13	2,164,814	33,941
Orangeville	30,637	7,874	2,533	1,300	158,029	103,447	261,476	33	2,091,686	0
Orillia	34,412	20,727	4,002	5,593	310,413	106,447	416,860	20	2,685,261	140,293
Owen Sound & North Grey Union	39,792	11,649	2,994	3,474	187,203	160,354	347,557	30	1,611,975	152,474
Quinte West	46,560	9,500	2,781	2,750	120,469	68,986	189,455	20	1,725,000	0
St. Thomas	42,840	18,467	2,805	1,590	342,768	71,569	414,337	22	2,765,540	0
Stratford	33,232	11,346	3,333	4,248	297,989	183,124	481,113	42	2,913,586	26,713
Timmins	41,145	10,413	1,357	592	89,011	42,712	131,723	13	2,051,547	0
Whitchurch-Stouffville	37,730	18,947	5,337	3,490	302,243	452,577	754,820	40	2,595,780	0
Woodstock	46,705	11,397	2,957	18,194	242,299	50,027	292,326	26	2,964,534	0
Rank	12	9	9	10	13	3	7	6	18	1
Average	41,182	13,297	3,100	5,082	224,916	105,114	330,030	26	2,362,874	25,295

*Most current statistics available. Source: **Ontario Public Libraries 2024 Statistics**, published by the Ontario Ministry of Tourism, Culture & Sport, 2025.

Staffing



- 1975 – 2012: Approximately 15 FTE staff
- 2012: Increased staffing by 1 FTE
- 2025: Current staffing 16.76 FTE but less than 16 FTE funded by municipal & partner funding.
- 2026: Additional funding request enables 1 additional FTE to be added
- Staffing levels are significantly lower than similar sized libraries.
- If municipal funding is limited to Union Library Agreement 4% then we can not afford to continue 1 FTE positions currently employed and would need to look at reducing hours further.

2023 Library Staffing Comparators (1 building with 2 stories)



Orillia
29.9 FTE



Stratford
26.77 FTE



**Owen Sound &
North Grey**
16.76 FTE



St. Thomas
26.61 FTE

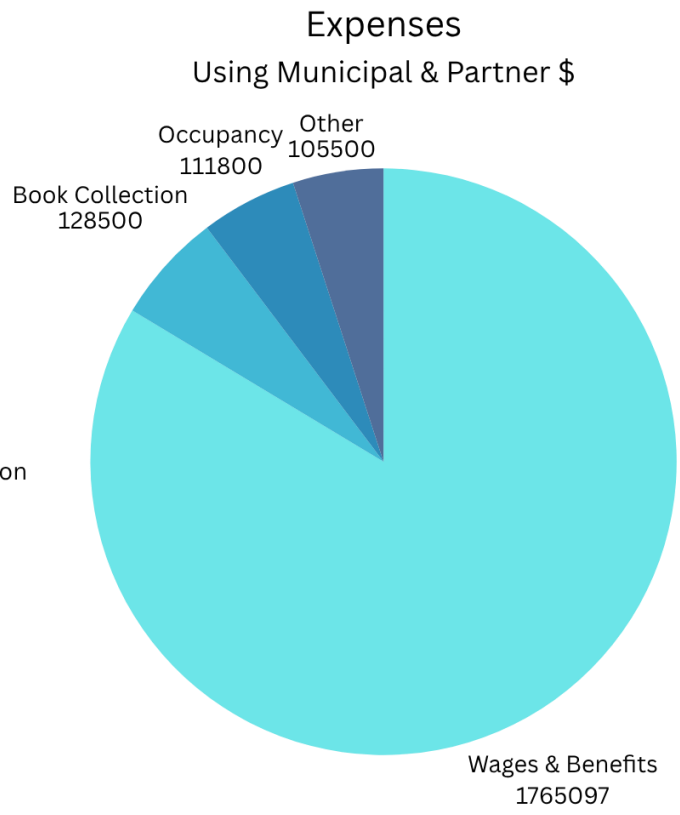
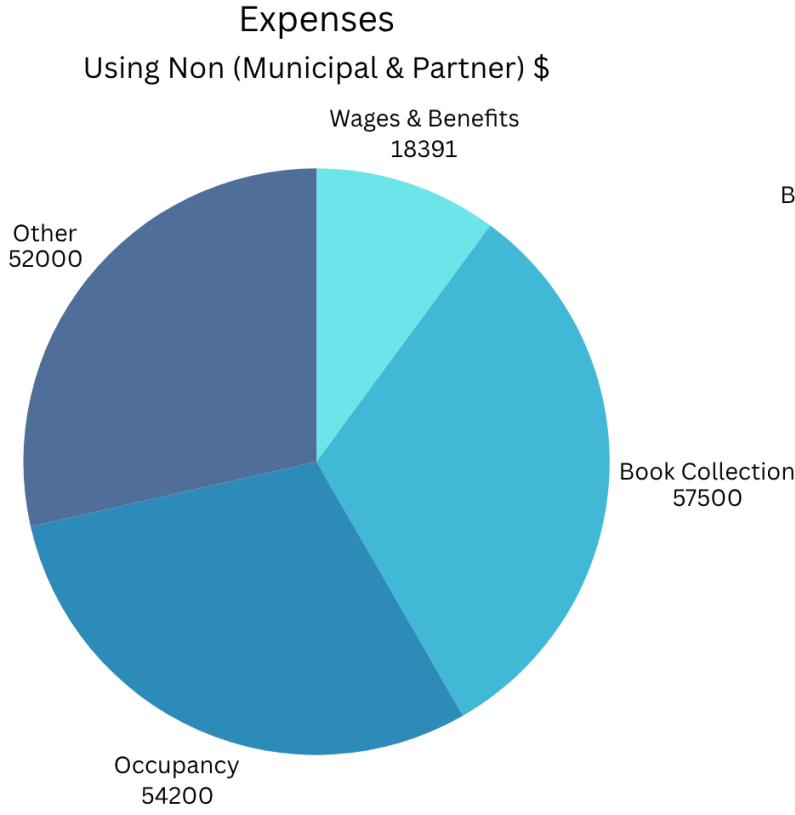
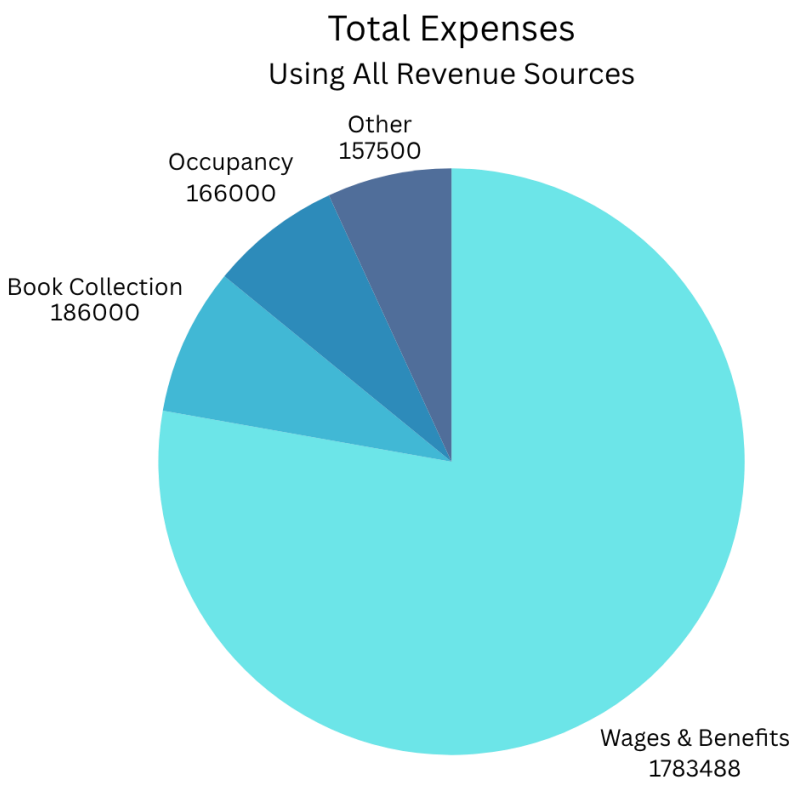


Woodstock
21.8 FTE

Why We Need More Staffing

- To ensure safety and security in the building
- To digitize, curate and make available local and regional digital content
- To deliver services in Chatsworth & Georgian Bluffs
- To increase programming
- To plan and provide more outreach beyond the building
- To better utilize and support our many volunteers (over 180)
- To complete program analysis and evaluation
- To support Strategic Plan goals
- To develop alternative funding initiatives (beyond our municipal base)
- To support records management, HR and other administrative tasks

2026 Budget Breakdown



Total	Non (Municipal & Partner)	Municipal & Partner
\$2,292,988	\$182,091	\$2,110,897

OSNGUP Library 2026 Budget

Total Budget

\$2,292,988

Municipal Percentage Increase

10.97 %

Wages & Benefits	Wages Full Time * Wages Part Time * Wages Shelving Assistants * Wages Summer Student * Benefits	\$1,783,488
Book Collection	Adult Books & AV * Magazines & Newspapers * Juvenile Books & AV * E-Resources * Processing & Delivery	\$186,000
Occupancy	Caretaking & Housekeeping Supplies * Utilities * Elevator Service * Insurance * Repairs & Maintenance * Carpet Etc. * Landscaping * Security Systems	\$166,000
Other	Photocopier Expense * Postage * Telephone * Staff Education & Travel * Publicity & Programming * Membership Fees * Stationery & Supplies * Furnishings / Equipment (Non-Capital) * Machine Expense * IT Software, Hardware & Subscriptions * Automated Collection Management * RFID & Self-Checkout Maintenance * Professional Services & Audit Expense * MiFi Lending Program * Board Expenses * Special Project Expenses * Misc. Expenses (ILLO, Bank Charges, Volunteer Expense)	\$157,500
Total Expenses		\$2,292,988

OSNGUP Library 2026 Budget

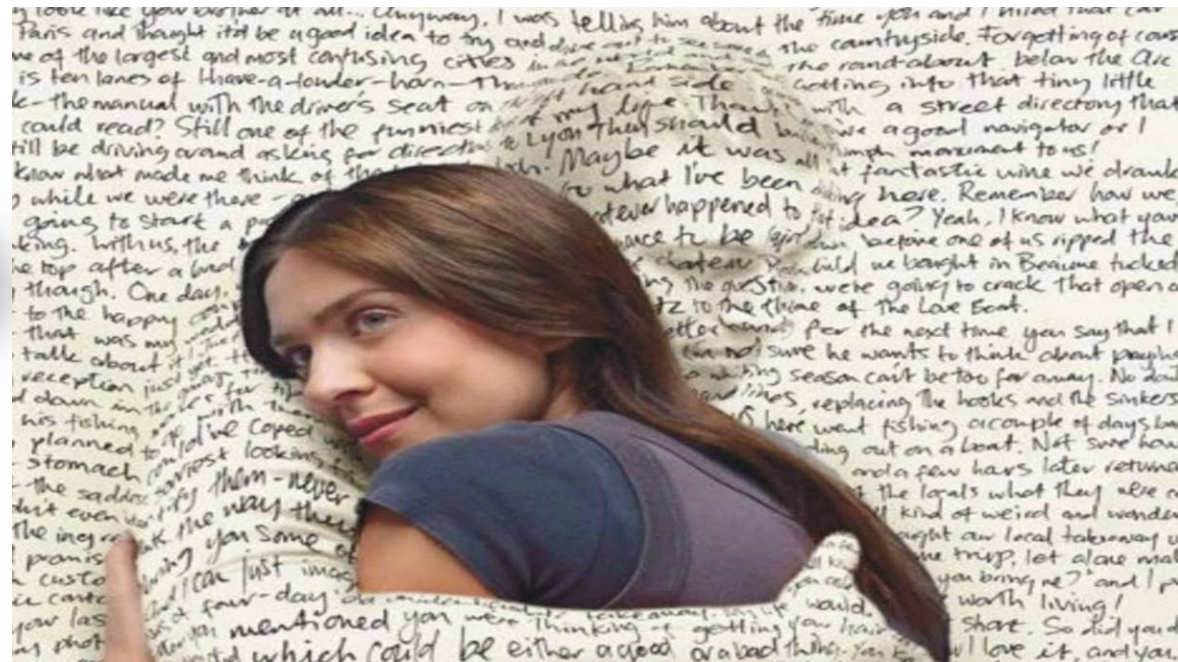
Total Budget	Municipal Percentage Increase
\$2,292,988	10.97 %

	Township of Chatsworth	Township of Georgian Bluffs	City of Owen Sound	Meaford Public Library	Non (Municipal & Partner) Funding	Total
Wages & Benefits	\$174,745	\$388,321	\$1,055,528	\$146,503	\$18,391	\$1,783,488
Book Collection	\$12,722	\$28,270	\$76,843	\$10,665	\$57,500	\$186,000
Occupancy	\$11,068	\$24,596	\$66,856	\$9,280	\$54,200	\$166,000
Other	\$10,444	\$23,210	\$63,089	\$8,757	\$52,000	\$157,500
Total	\$208,979	\$464,397	\$1,262,316	\$175,205	\$182,091	\$2,292,988

OSNGUP Library 2026 Budget

Total Budget	Municipal Percentage Increase
\$2,292,988	10.97 %

	2026 Proposed Budget	Public Library Operating Grant (PLOG)	2026 Proposed Budget after PLOG	2025 Approved Budget after PLOG
Municipal & Partner Revenue	\$2,110,897	\$72,589	\$2,038,308	\$1,836,763
Township of Chatsworth	\$208,979	\$11,614	\$197,365	\$177,412
Township of Georgian Bluffs	\$464,397	\$18,873	\$445,524	\$401,184
City of Owen Sound	\$1,262,316	\$42,102	\$1,220,214	\$1,099,691
Meaford Public Library	\$175,205		\$175,205	\$158,476
Non (Municipal & Partner) Revenue	\$182,091		\$182,091	\$218,091
Grand Total Revenue	\$2,292,988			\$2,054,854



Thank you for your time!

 **31,233** information questions answered

CIRCULATION STATS

336,695 materials circulated



Savings to Local Residents

\$5,033,652

(Value of Physical Items Borrowed in 2024)

TECH USAGE & HELP



WiFi Connections

42,507



Public Access
Computer Use

7,875



Tech Help in Minutes

19,842

the library

824 1st Ave W | osngupl.ca | 519.376.6623

the library

ANNUAL REPORT 2024

LIBRARY VISITS + MEMBERSHIPS



186,119

to The Library and
Adult Learning Centre



PROGRAM ATTENDANCE

15,947

600 room bookings **548** programs



The Owen Sound & North Grey Union Public Library is a vital resource and hub in our local community. It has been my pleasure to serve as Board Chair during 2024. I'd like to thank the Townships of Chatsworth and Georgian Bluffs and the City of Owen Sound for believing in the continued value of our wonderful "union" library and supporting us.

In 2024, the numbers for our programs, visits, and circulation continued to improve. The library offered new programs, resources and services to meet the needs of our local citizens.

The staff and Board were busy moving the library forward and ensuring that we could be as responsive as possible to community needs. With a small staff component, the library provides an amazing breadth of programming and services. Looking at our year's highlights, it is astounding how much we accomplished.

I extend thanks to our municipal partners, board members, community donors and our professional staff for their support, commitment and service.

I thank you for understanding the value of the library, knowing how important it is for you, your friends and neighbours and the community as a whole. The Board is honoured to work on your behalf, to ensure the long-term viability of our wonderful library.

Richard Thomas

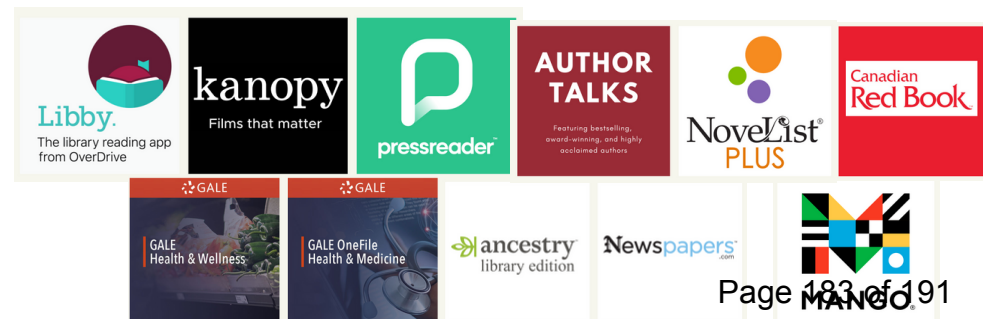


A Star named Sol / Afternoon @ Movies / Alzheimers Talk / Andrea Donaldson / Bikeface Workshop / Blind Date with a Book / Book Clubs (Booked 4 Tuesday, Page Turners, Spring Cleaning, True Crime, Young @ Heart) / Chair Yoga for Seniors / Chess Club / CNIB Mobile Hub / Co-Housing Co-operatives Co-living and Life Leases / Community Art Exhibit / Connections Poetry / Creation Stations / Creative Bug Make & Take / Dementia-Friendly Community / Eclipse and Aurora Spectacular / Elder Law Series / Fiction Writing with Rob Ritchie / Fire Safety / Gardener in Residence / GP Writing Group / Halloween Blind Date with a Book / Health Literacy / Holiday Crafts / Scanner pens & Envoy / Kanopy / Learn about your eReader / Lego Design Workshop with Christy Hempel / Let's Critique / Let's Get Published / Library Taskmaster / Make & Take / Master Gardeners in Residence / Memories of Guatemala / Mid-Week Music / Moons of Halloween / Murder Mystery / Online Resources / OSNGUPL Ukes / Paper Folding / Poet Laureate Night / Pop Up Museum / Puzzle & Game Swap n Share / Seedy Saturday / Stitch it Together / Summer Reading Challenge / Taylor Swift Program / Tech Byte / The Lights Called Aurora and Steve / Top 10 Astronomy and Space Facts / Walk & Talk Books / Winter Reading Bingo / Writing Prompts /

RESOURCES ONLINE

<https://www.osngupl.ca/browse-borrow/online-resources/>

Our library members can access our virtual library 24-7. During 2024, we made more online resources available to our community.



During 2024, the library hosted / partnered or participated in many local events including:

Art Banner Project / ArtWalk / Author Visits / Canada Day Festivities / Chamber of Commerce Seniors Trade Fair / Community Volunteer Fair / Earth Day / Family Literacy Day / Grey County Reads / Grey Bruce Pride Parade / Grey Bruce Youth Film Festival / Hottest Street Sale / Keystone Pride Celebration / Library Book Sale (monthly) / Local Author Book Fair / Lunar New Year Celebrations / March Break Programs / Native Seeds Initiative / New Year's Eve @ The Julie McArthur Recreation Centre / One World Festival / Owen Sound Camera Show / Owen Sound Memoir Series / Owen Sound Mini Con - OSMiCon / Seedy Saturday / Story Walk / Summerfolk / TD Summer Reading / Waterfront Festival / Wellness Walk About / Wordshop

2024 FINANCIAL SUMMARY

Revenues

City of Owen Sound	\$1,043,587
Township of Chatsworth	\$168,416
Township of Georgian Bluffs	\$399,972
Meaford Public Library	\$152,474
Federal Support	\$7,060
Provincial Support	\$75,980
Library Revenues	\$190,834
Donations	\$7,939
TOTAL Revenue	\$2,064,699

Expenses

Staffing	\$1,665,109
Collections	\$183,586
Operations	\$254,621
Special Projects	\$39,823
Total Expenses	\$2,143,139
Net Operating Expenses	-\$96,877
Contributions from reserves	\$97,343
Operating Surplus	\$466

The Library partnered with the Georgian Bluffs Climate Action Group to host the Repair Café. We worked with our OPEN Card partners on planning the pollinator habitat projects for all four community sites. We welcomed Rebecca Diem as our 2024-25 Poet Laureate. We launched our community kiosk project and placed book vending machines in the community centres in Keady and Shallow Lake. We initiated the Local Author Book Fair and continued to grow and develop our annual Owen Sound Mini Con - OSMiCon. We updated our Collection Development Plan and expanded our Library of Things collection.

AUTHOR VISITS

During 2024, the library had over 50 author visits including our Local Authors Book Fair. We thank Arlen Wiebe for bringing the *Owen Sound Memoir Series* to the Library.

Bailey Baldassari, Ryan Ball, Brian Barrie, Joan Beecroft, Lauren Best, Sylvia Bucek, Lyn Carlson, David Carreira, Norma Collis, Daniel Allen Cox, Greg Dandeneau, Anne Darling, Rebecca Diem, Conchita Easton, Cynthia Elliott Everest, Diane Ferguson, Lydia Foch, Jennifer Frankum, Amberley Gardhouse, Islay Graham, Diana Griffin, Ali Hassan, Ember Hennig, Paula Hiscox, Michael Holden, Valerie Jerome, Jiya Kukreja, Dorothy Ladd, Gwen Lamont, Andree Levie-Warrilow, Jana Lewis, D.A. Lockhart, Elly Mackay, Cindy Matthews, Barbara McLean, Tony Miller, Owen Sound Field Naturalists, Jenna M. Prestige, Lynda Pilon, Lynne Porter, Elizabeth Retter, Tracey Richardson, Rob Ritchie, Richard-Yves Sitoski, Richard Thomas, Cam Scholey, Suzanne Sloan, Catherine Swartz, Emelia Symington-Fedy, Jesse Wilkinson, Paul White, John Wright, and Raquell Yang

There were 34 virtual author visits including Christopher Paolini, and Kate DiCamillo available through <https://libraryc.org/osnguplibrary>.

We extend sincere thanks to all of the volunteers that help with our Adult Learning Centres, Library-To-Go Program, Monthly Book Sales, Repair Café, Teen Advisory Group and other tasks. We thank everyone who contributes / donates to the library to support the many resources, services and programs that we offer. Thank you for believing in the library and helping our community!

KIDS PROGRAMS

3D Printing / Activity Buffet / Alien Invasion: Papier Mache / Astronaut Training / Babytime / Beat the Heat Video Games / Billy Bishop Museum / Bluey Bonanza / Cardboard Constructors / Cosmic Dance Party / Creative Kids Craft / Creative Movement / Discovering Dinosaurs / DIY Aliens / DIY Jewelry / Environmental Art / Galaxy Art / Game On! / LEGO Building Bee / LEGO Building Competition / LEGO Club / LEGO Marble Madness / Magic of Scott Dietrich / Makedo Spaceships / Marine & Rail Museum / Minute to Win It / Paint-a-Palooza / Paws for Stories / Peppa Pig Party / Poet Tree Poem Writing / Reading Buddies Launch / Scavenger Hunts / Scienstational Ssnakes! / Scientists in School - Shoot Score Science and More / Scientists in School - Science Snippets / Sculpting / Shadow Puppets / Star Wars Escape Room / Storytime / Summer Reading Launch / Summer Reading Wrap-Up Party / Taylor Swift / Tech it Out Tuesdays / Tech Petting Zoo / Terrific Textiles / Tom Thomson Art Gallery / Valentines for Veterans

TEEN PROGRAMS

Cosplay Competition / Dungeon & Dragons / Fandom Crafting Fun / Get Crafty - Embroidery / Get Crafty - Needle felting / Grey Bruce Youth Film Festival / K-Pop Club / Reading Buddies Volunteers / Star Wars Escape Room / Taylor Swift / Teen Advisory Group / Teen Murder Mystery / Teen Writing Group / Video Game Tournament / What's K-Poppin' / Write @ Your Library / Youth Social Justice Group

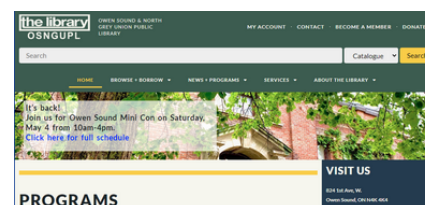
Richard Thomas, Chair - Owen Sound Representative
Rosemary Buchanan, Vice-Chair - Georgian Bluffs Representative
Elizabeth Thompson, Chair of Finance - Chatsworth Councillor
David Adair, Owen Sound Representative
Deborah Eaton, Owen Sound Representative
Frank Emptage, Meaford Public Library Board Member
Marion Koepke, Owen Sound Councillor
Nancy Shaw, Owen Sound Representative
Ryan Thompson, Georgian Bluffs Councillor

Tim Nicholls Harrison, CEO/Chief Librarian
Nadia Danyluk, Deputy Chief Librarian
Lindsey Harris, Administration and Facilities Manager
Dale Albrecht, Technical Services Manager

VISION: The Library respects its legacy, cultivates future opportunities, enriches community life and inspires personal growth

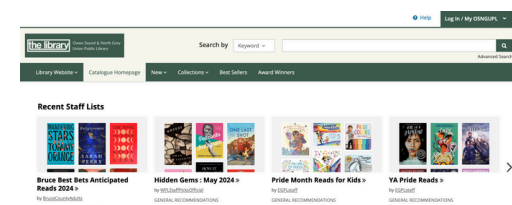
MISSION: Building generations of readers

OSNGUPL ONLINE



Website

www.osngupl.ca



Catalog

www.osngupl.bibliocommons.ca



www.facebook.com/OSNGUPL
www.instagram.com/OSNGUPL
<https://soundcloud.com/osngupl>
www.youtube.com/channel/UCEn3eIUMN6jo-t0ZLsCj1Yg

the library

OCTOBER 2025 AT A GLANCE

LIBRARY VISITS + MEMBERSHIPS

17,824

to The Library and
Adult Learning Centre



CIRCULATION STATS

30,311 materials circulated



12,958



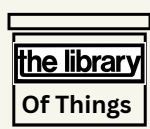
1,438



299



322



295



16,042

Value of Physical Items Borrowed in October

\$420,719

TECH USAGE + HELP



WIFI Connections

5,802



Public Access
Computer Use

686



2,770

information questions answered

LIBRARY PROGRAM ATTENDANCE

52 programs 2,810 attendees

the library

SAVINGS TO PATRONS	2024	Monthly Total	Year to Date
Value of physical items borrowed by patrons	\$430,148	\$420,719	\$4,128,895

LIBRARY MEMBERSHIP	2024	Monthly Total	%
Chatsworth card holders	1,057	1,079	8.95%
Georgian Bluffs card holders	2,558	2,739	22.34%
Owen Sound card holders	7,026	7,075	60.19%
Total Union Agreement Card Holders	10,641	10,893	
Meaford card holders	977	1,014	8.53%
Non-Residents & Visitors card holders	28	22	
Total Card Holders	11,646	11,929	100.00%

Patron Engagement	2024	Monthly Total	Year to Date
In Person	1471	2931	24086
Phone	303	392	3259
Email	391	447	5001
Social Media	24	0	116
Total Patron Engagement	2189	3770	32462

LIBRARY VISITS	2024	Monthly Total	Year to Date
Library	16,933	17,300	151,463
Adult Learning Centre	701	524	5,926
Total Library Visits	17,634	17,824	157,389

CIRCULATION	2024	Monthly Total	Year to Date
Books (includes Library to Go materials circulated)	13,232	12,958	126,901
Magazines	413	322	3,100
DVDs	1,904	1,438	15,999
Audiobooks	236	299	2,395
Library of Things	206	295	3,824
eBooks	4,098	3,990	40,083
eMagazines / Newspapers (Overdrive & PressReader)	7,401	6,754	74,875
Streaming Videos (Kanopy & Library Speakers Consortium)	845	2,069	24,317
eAudiobooks	2,192	2,186	22,045
Database Uses (Ancestry, Gale, Novelist, CBC, Consumer Reports)	160	963	6,600
Online Course Uses (Creativebug & Mango)	51	80	768
Total Materials Circulated	30,738	30,311	313,539

PROGRAMMING	2024	Monthly Total	Year to Date
Adult Programs	28	25	206
Adult Program Attendance	750	1,940	5,688
Youth Services Programs	25	19	181
Youth Services Program Attendance	720	687	9,358
Class Visits	8	8	47
Class Visit Attendance	165	183	1,460
Total Number of Programs	61	52	434
Total Attendance at Programs	1,635	2,810	16,506

INFORMATION ASSISTANCE	2024	Monthly Total	Year to Date
Adult Information Assistance	1,206	926	7,858
Youth Services Information Assistance	73	141	1,346
Library to Go Information Assistance	29	30	289
Adult Learning Centre Information Assistance	150	116	821
Adult Quick Fact & Directional	1,019	1,112	9,555
Youth Services Quick Fact & Directional	255	445	3,563
Total Information Assistance	2,732	2,770	23,432

USE OF TECHNOLOGY	2024	Monthly Total	Year to Date
Uses of Public Access Computers	756	686	7,106
Number of Wireless Access Connections	3,371	5,802	41,704
Engagement with Creation Stations	-	35	716
Total Use of Technology	4,127	6,523	49,526

ONLINE OUTREACH	2024	Monthly Total	Year to Date
Number of Website Visits	17,487	21,048	190,793
Number of Social Media Reaches	12,349	54,555	417,025
Total Online Outreach	29,836	75,603	607,818

SERVICE	2024	Monthly Total	Year to Date
Interlibrary Loan Materials Borrowed	100	46	841
Interlibrary Loan Materials Lent	27	21	723
Library to Go Deliveries	25	21	231
Board Room Bookings	32	37	291
Auditorium Bookings	35	28	207
Holds Filled	2,003	2,324	20,655
On Shelf Holds Retrieved	1,203	1,140	10,904
Accessibility Assistance	2	32	316
Photocopies and Printing	3,498	4,893	44,901
Scans Completed	381	664	6,712
Miscellaneous Service	634	1,091	9,777
In Library Use of Materials	2,461	2,178	21,199
Adult Learning Centre Bookings	12	19	169
Total Service	10,413	12,494	116,926

COLLECTION MANAGEMENT	2024	Monthly Total	Year to Date
Books	403	417	4,099
DVDs	11	13	67
Audiobooks	11	8	86
Microfilm & Library of Things	0	1	20
Magazines	122	75	929
Total Acquisitions	547	514	5,201
Total Withdrawn	348	302	5,830
Total Collection Management	895	816	11,031

TOTAL LIBRARY SERVICE INDEX	Monthly Total	Year to Date
	149,203	1,296,601

Owen Sound & North Grey Union Public Library: 2024 Statistics* and Ranking* among Ontario public libraries with a population of 30,001 - 50,000										
Library	People		Visits per week		Circulation				Revenue	
	Population	Cardholders	In Person	Online	Physical	Online	Total	Per Cardholder	Local Operating	Contract
Bradford West Gwillimbury Town	44,125	16,740	5,020	1,142	223,611	44,406	268,017	16	3,066,802	0
Brant County	39,474	21,931	2,617	8,451	308,916	68,002	376,918	17	2,662,536	0
Cornwall	47,845	9,233	2,944	1,653	220,581	48,475	269,056	29	2,411,255	0
East Gwillimbury	39,000	8,610	1,138	4,032	161,006	65,823	226,829	26	2,166,382	0
Fort Erie	32,901	5,828	2,207	21,353	106,683	57,205	163,888	28	1,667,538	0
Haldimand County	49,206	13,130	3,292	2,603	209,837	86,098	295,935	23	2,621,640	0
Innisfil	44,561	18,202	3,074	11,624	182,844	100,277	283,121	16	3,695,896	0
Lennox and Addington County	45,182	8,868	2,914	904	233,106	93,076	326,182	37	1,608,694	0
Lincoln Pelham Union	43,911	11,559	4,479	1,279	401,623	99,663	501,286	43	2,175,048	0
New Tecumseth	44,591	19,878	3,215	3,901	212,479	39,667	252,146	13	2,164,814	33,941
Orangeville	30,637	7,874	2,533	1,300	158,029	103,447	261,476	33	2,091,686	0
Orillia	34,412	20,727	4,002	5,593	310,413	106,447	416,860	20	2,685,261	140,293
Owen Sound & North Grey Union	39,792	11,649	2,994	3,474	187,203	160,354	347,557	30	1,611,975	152,474
Quinte West	46,560	9,500	2,781	2,750	120,469	68,986	189,455	20	1,725,000	0
St. Thomas	42,840	18,467	2,805	1,590	342,768	71,569	414,337	22	2,765,540	0
Stratford	33,232	11,346	3,333	4,248	297,989	183,124	481,113	42	2,913,586	26,713
Timmins	41,145	10,413	1,357	592	89,011	42,712	131,723	13	2,051,547	0
Whitchurch-Stouffville	37,730	18,947	5,337	3,490	302,243	452,577	754,820	40	2,595,780	0
Woodstock	46,705	11,397	2,957	18,194	242,299	50,027	292,326	26	2,964,534	0
Rank	12	9	9	10	13	3	7	6	18	1
Average	41,182	13,297	3,100	5,082	224,916	105,114	330,030	26	2,362,874	25,295

*Most current statistics available. Source: **Ontario Public Libraries 2024 Statistics**, published by the Ontario Ministry of Tourism, Culture & Sport, 2025.

Owen Sound & North Grey Union Public Library: 2024 Statistics* and Ranking* among Ontario public libraries with a population of 30,001 - 50,000		
Category	Owen Sound Library's Statistics 2024*	Owen Sound Library's Ranking 2024*
1. Population served	39,792	12
2. Total titles held (print)	76,592	7
3. Circulation per active cardholder	30	6
4. Percentage of population as active cardholders	29.27	9
5. Annual circulation of all materials	347,557	6
6. Number of library visits made in person	2,994	9
7. Number of hours and days of service	51 hours / 6 days per week	14
8. Number of staff employed	FTE	16.76
9. Number of professional librarians employed	3	13
10. Number of library technicians employed	5	3
11. Local operating support per household	\$85	18
12. Public Access Internet Stations	16	16
13. Number of People Using Wireless	42,507	6
14. Circulation of Downloadable items (eBook, eAudiobook, etc.)	160,354	3
15. Circulation of Physical Items	187,203	13

*Most current statistics available. Source: **Ontario Public Libraries 2024 Statistics**, published by the Ontario Ministry of Tourism, Culture & Sport, 2025.

Draft 2026 Budget for Owen Sound & North Grey Union Public Library - 5.49% Municipal Increase

CATEGORY	SUBTOTALS	Total Budget
Municipal Revenue	\$2,014,178.00	\$2,196,269.00
Non-Municipal Revenue	\$182,091.00	
Wages and Benefits	\$1,686,768.61	
Book Collection	\$186,000.00	
Occupancy	\$166,000.00	
Other Expenses	\$157,500.00	
		Municipal Percentage Increase
		5.49%

CATEGORY	2026 PROPOSED BUDGET	PUBLIC LIBRARY OPERATING GRANT	2026 PROPOSED BUDGET AFTER PLOG	2025 APPROVED BUDGET	COMMENTS
Municipal Revenue	\$2,014,178.00	\$72,589.00	\$1,941,589.00	\$1,836,763.00	
City of Owen Sound	\$1,204,478.00	\$42,102.00	\$1,162,376.00	\$1,099,691.00	
Township of Chatsworth	\$199,404.00	\$11,614.00	\$187,790.00	\$177,412.00	
Township of Georgian Bluffs	\$443,119.00	\$18,873.00	\$424,246.00	\$401,184.00	
Meaford Public Library	\$167,177.00	\$0.00	\$167,177.00	\$158,476.00	
Non-Municipal Revenue	\$182,091.00			\$218,091.00	
Grand Total All Revenue	\$2,196,269.00			\$2,054,854.00	
Wages and Benefits	\$1,686,768.61			\$1,635,893.00	
Book Collection	\$186,000.00			\$186,000.00	
Occupancy	\$166,000.00			\$140,500.00	
Other Expenses	\$157,500.00			\$165,050.00	
Grand Total All Expenses	\$2,196,268.61			\$2,127,443.00	