



# 2025 Draft Operating Budget

Corporate Services Committee

October 11, 2024

# Purpose

- Provide committee with background on budget development
- Share feedback received through public survey
- Present the draft budgets (costings) for divisions and understand how the committed service levels inform budgets and workplans
- Provide an opportunity for feedback and input from committee members ahead of Council review of budget

# Budget Timeline

- 2025 Budget initiated June 2024
- Public Budget Survey via website – Closed August 12
- Staff Budget Kickoff Meeting – July 16
- Departmental Budget Meetings with Finance – August 13 and 14
- Draft Budget Meetings with City Manager – September 6 and 9
- Committee Presentations – October
- Finalize Draft Budgets – November
- Council Special Meeting – December 9 and 10



# Public Survey

# Public Survey

- In mid-July, a dedicated [2025 Budget Engagement project page on the OurCity platform](#) was launched to provide background and basic information about the municipality's budget process.
- It served as an education tool for understanding how the City's budget is built and the responsibilities of each level of government.
- The online survey was active from July 16 - August 12, 2024.
- 110 people completed the survey.
- Paper copies of the survey were available by request.



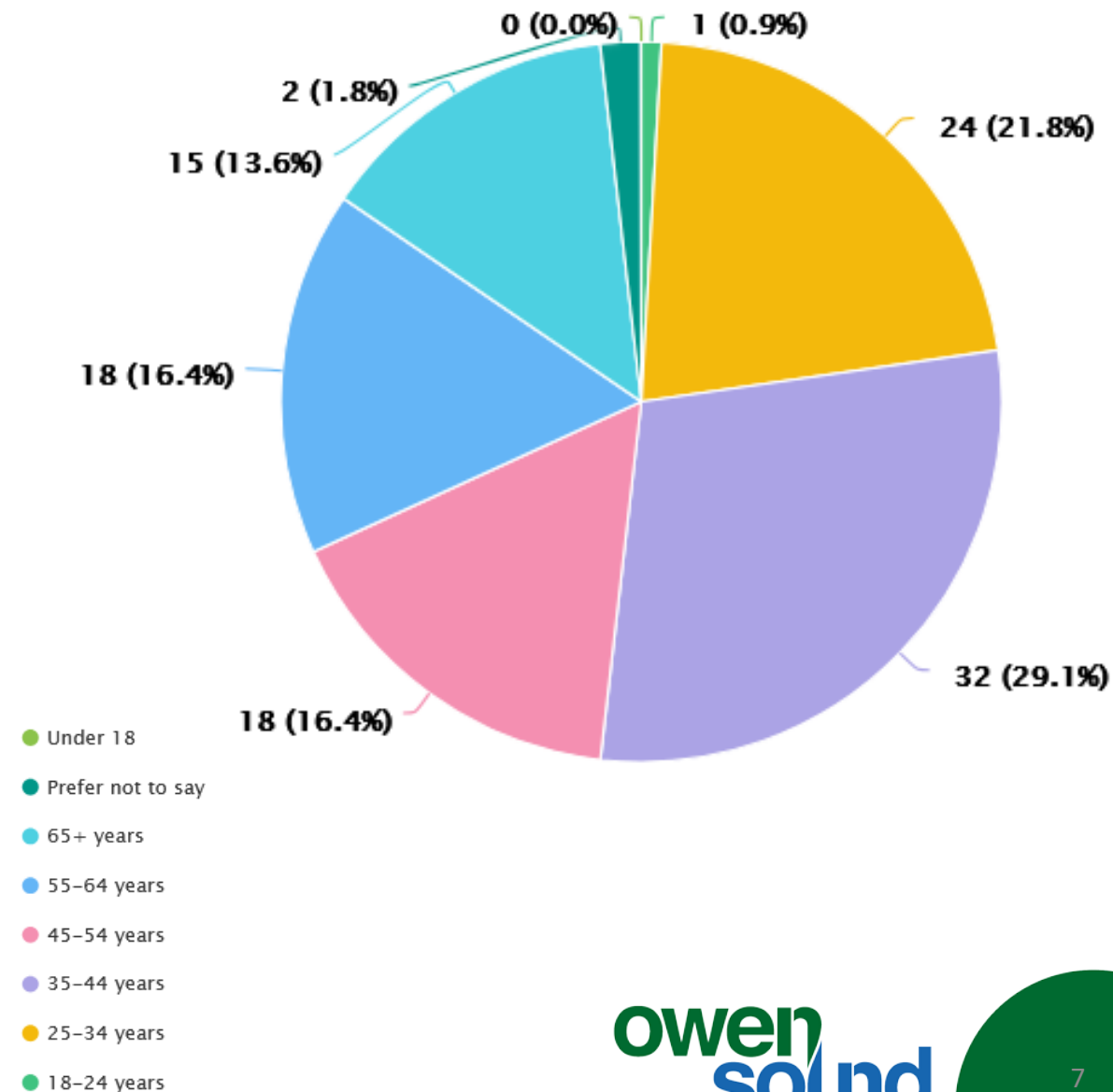
# Survey Promotions

- A media release emailed to all local media outlets and news subscribers.
- A direct link with an image on the City's website homepage and the Budget and Finance web page.
- Promotional posts on Facebook, Instagram, Twitter, and the City Hall digital screen repeated twice per week during the survey period.
- Promotion in the tax insert sent with all final property tax bills in June and it was included in the City Manager's monthly updates at Council.



# Survey Demographics

- 51% of respondents are between the ages of 25 - 44 years old
- 78% of respondents live in Owen Sound; 43% work in Owen Sound, 9% own businesses in Owen Sound, 19% live nearby and use municipal services



# Survey Insights

- The top-ranked way to deal with increased costs for municipal services is to increase user fees (increasing property taxes is the lowest-ranked option)
- 32% of respondents would appreciate multi-year budgeting (four-year rates set each term of Council), but 47% prefer to remain with one year at a time changes
- 82% of respondents prefer to provide feedback via an anonymous online survey



# What Did We Learn?

- The most frequently mentioned response to where people go to receive information about the municipality's budget is the City's website; the majority of respondents indicated that they heard about this survey through social media.
- Several questions in the budget survey were related to level of service and cost implications. As service review projects are underway, information from the budget survey will be considered in that analysis.



# Budget Development

# Budget Development

What is a budget and why is it important?

- Legislatively required • Governed by Part VII of the Municipal Act.
  - Provide fiscal accountability to residents and businesses •
  - Allocate resources (People, \$) to deliver services to the public •
  - Demonstrate fiscal management •
  - Manage internal controls •
  - Provide management information •
  - A communication tool to the public how property tax money is spent •
  - Achieve strategic goals
- 
- The budget drives Property Tax Revenue

# Municipal Act

- Budgets must be balanced (revenues equal expenditures)
- Budgetary basis of accounting is different than GAAP
  - Budgets include debt payments
  - Do not include amortization, post employment benefit accruals, accretion expense associated with ARO and post closure costs
  - Commonly referred to as a modified cash basis
  - Multi Year budgets are allowed since 2006
  - In election years, budgets must be adopted by Council in the year they are prepared

# Council's Role in the budget

- Identifies Council priorities to the Senior Leadership team
  - Strategic Plans
  - Tax Rate impacts
  - Conveys resident and business concerns
  - Sets Service Levels
- Holds leadership accountable in how the town spends its money.
  - Financial impacts of decisions
  - Regular financial updates
- Responsible for budget approval

# Treasurer Role in the Budget

- Prepares budget guidelines and assumptions
- Provides revenue projections
- Allocates funding forecasts
- Consolidates department budgets into budget documents
- Determines levy requirement to fund the budget
- Analyzes impacts to reserves and reserve targets
- Ensures adherence to fiscal policies and legislative requirements
- Analyzes long term financial impacts (fiscal health)



# Management Role in the Budget

- Develops costings given the service levels provided by Council
- Identifies cost pressures and containment options
- Works with finance to develop strategies to address funding shortfalls
- Communicates with leadership how funding allocations may impact service levels.

# Role for Committee

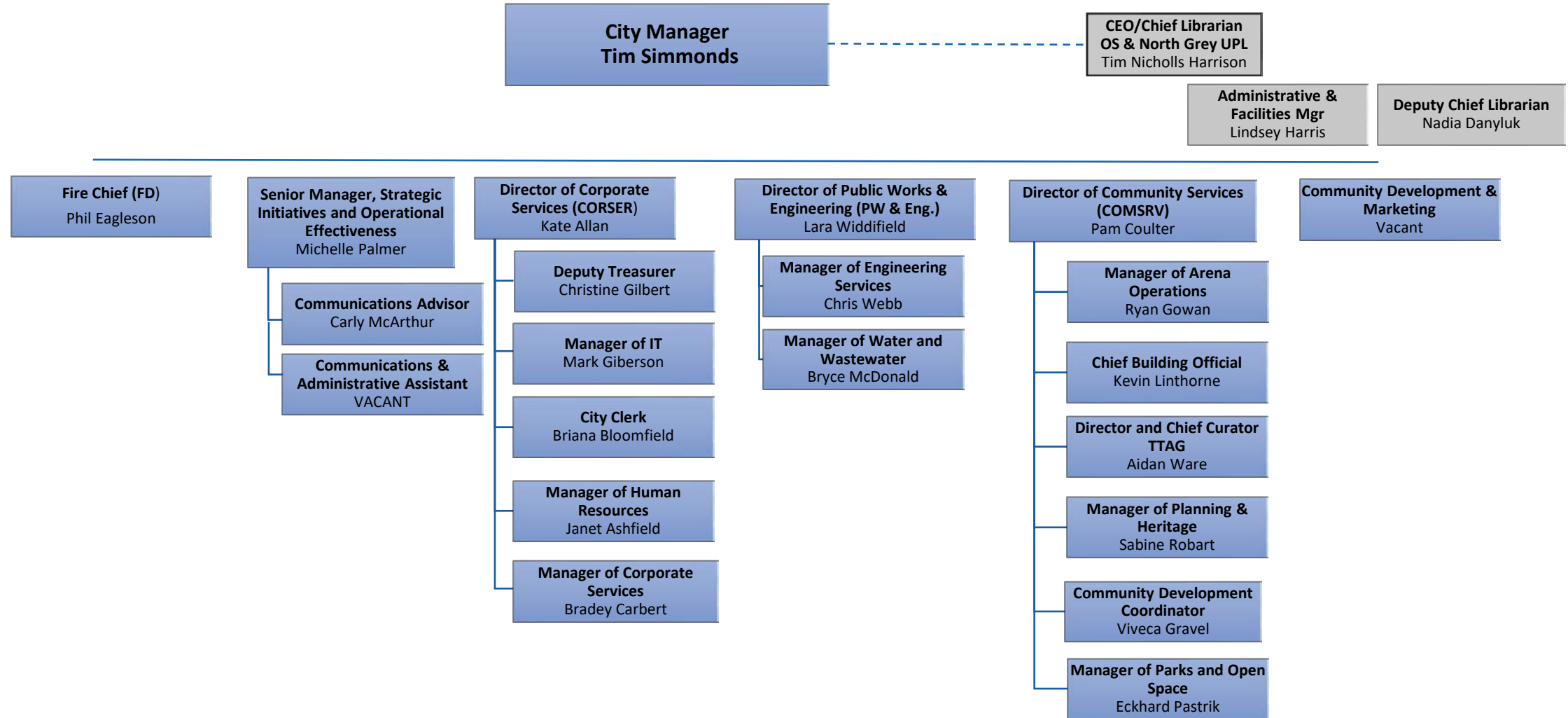
- Including committees in draft budget presentations is an engagement exercise to capture feedback and suggestions from public members that may be considered in future workplan development.
- Develop an understanding of required funding for each division and department based on confirmed service levels and existing staff complements
- Allow the budget to provide context for future work plan development
- Allow the budget to provide context for future service level considerations

# Common Budget Approaches

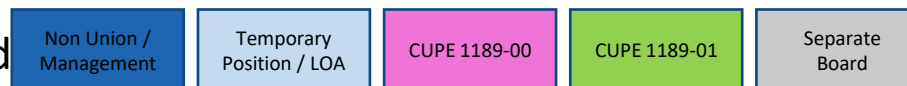
- Zero Based
- Incremental
- Traditional
- Priority Driven
- Participatory
- Service Based

# 2025 Draft Operating Budget

| Increase Summary            |                                    |           |        |  |  |          |
|-----------------------------|------------------------------------|-----------|--------|--|--|----------|
|                             |                                    |           |        |  |  | % Impact |
| BB                          | BASE BUDGET                        | 701,268   | 2.01   |  |  |          |
| SLC                         | SERVICE LEVEL CHANGES CURRENT YEAR | (84,000)  | (0.24) |  |  |          |
| PYC                         | PRIOR YEAR DECISION IMPACT         | 94,464    | 0.27   |  |  |          |
| GROWTH                      | GROWTH IMPACT                      | 35,000    | 0.10   |  |  |          |
| OMPF                        | ONTARIO MUNICIPAL PARTNERSHIP FUND | -         | -      |  |  |          |
| ADJ                         | ADJUSTMENTS                        | 148,690   | 0.43   |  |  |          |
|                             | OPERATING INCREASE                 | 895,422   |        |  |  | 3.86%    |
| CAP                         | CAPITAL                            | 363,990   | 1.04   |  |  |          |
| GENERAL BUDGETARY INCREASE  |                                    | 1,259,412 |        |  |  | 4.79%    |
|                             | POLICE SERVICES                    | 554,370   | 1.59   |  |  | 6.46%    |
|                             | LIBRARY                            | 43,000    | 0.12   |  |  | 4.10%    |
| COMBINED BUDGETARY INCREASE |                                    | 1,856,782 |        |  |  | 5.32%    |
| REGION                      | REGIONALIZATION                    | -         | -      |  |  |          |
| TOTAL BUDGETARY INCREASE    |                                    | 1,856,782 | 5.32   |  |  | 5.32%    |



Legend



# Council

|                  | <i>Council</i>                   | 2025            | 2024       | 2023     | Variance |
|------------------|----------------------------------|-----------------|------------|----------|----------|
|                  |                                  |                 |            |          |          |
| <b>9 members</b> | Salaries and Benefits            | <b>354,483</b>  | 345,236.42 | 305,920  | 9,247    |
| Mayor            | Materials and Supplies           | <b>35,800</b>   | 34,300     | 34,300   | 1,500    |
| Deputy Mayor     | Contract Services                | <b>250</b>      | 250        | 250      | -        |
| 7 Councillors    | Debt Payments                    | -               | -          | -        | -        |
|                  | <u>Gross Costs</u>               | <b>390,533</b>  | 379,786    | 340,470  | 10,747   |
|                  | Grants                           | -               | -          | -        | -        |
|                  | Other Revenue                    | -               | -          | -        | -        |
|                  | <u>Revenue</u>                   | -               | -          | -        | -        |
|                  | <u>Net Cost</u>                  | <b>390,533</b>  | 379,786    | 340,470  | 10,747   |
|                  | Internal Cost Allocation         | <b>(30,203)</b> | (37,648)   | (46,000) | 7,445    |
|                  | <u>Division Levy Requirement</u> | <b>360,330</b>  | 342,138    | 294,470  | 18,192   |



# General

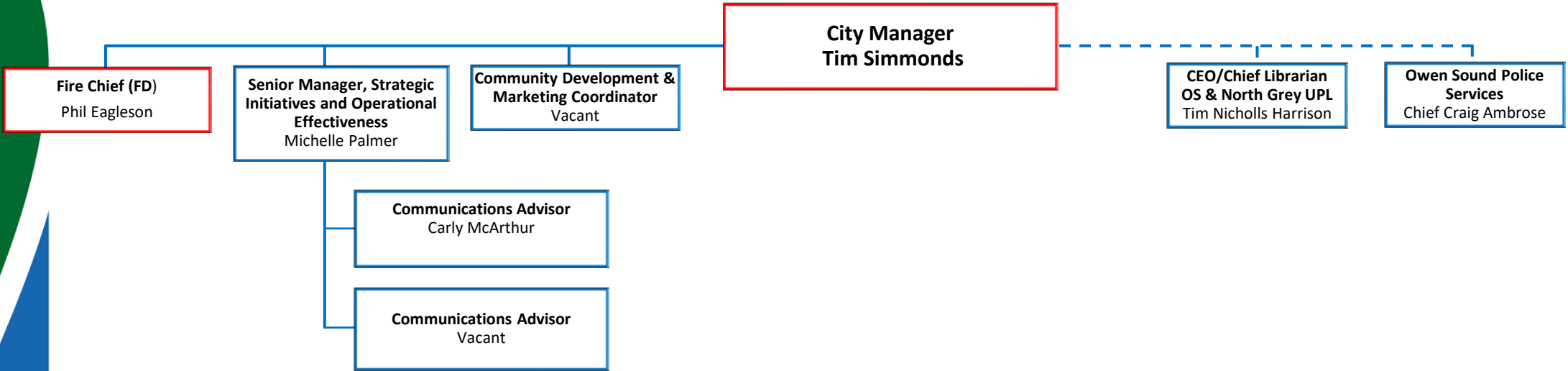
| <i>Non Departmental</i>   |                |          |          |           |  |
|---------------------------|----------------|----------|----------|-----------|--|
|                           | 2025           | 2024     | 2023     | Variance  |  |
| Salaries and Benefits     | 70,000         | (40,000) | (10,000) | 110,000   |  |
| Materials and Supplies    | 595,718        | 741,000  | 624,600  | (145,282) |  |
| Contract Services         | 40,000         | 23,500   | 40,600   | 16,500    |  |
| Debt Payments             | -              | -        | -        | -         |  |
| <i>Gross Costs</i>        | <b>705,718</b> | 724,500  | 655,200  | (18,782)  |  |
| Grants                    | -              | -        | -        | -         |  |
| Other Revenue             | -              | -        | -        | -         |  |
| <i>Revenue</i>            | -              | -        | -        | -         |  |
| Net Cost                  | <b>705,718</b> | 724,500  | 655,200  | (18,782)  |  |
| Net Transfer to Reserves  | 10,000         | 10,000   | 10,000   | -         |  |
| Internal Cost Allocation  | 33,000         | 33,000   | (32,500) | -         |  |
| Division Levy Requirement | <b>748,718</b> | 767,500  | 632,700  | (18,782)  |  |

# Debt Payments

|                           | <b><i>Debt Payments</i></b> |           |           |                 |  |
|---------------------------|-----------------------------|-----------|-----------|-----------------|--|
|                           | <b>2024</b>                 | 2024      | 2023      | <b>Variance</b> |  |
| Salaries and Benefits     | -                           | -         | -         | -               |  |
| Materials and Supplies    | -                           | -         | -         | -               |  |
| Contract Services         | -                           | -         | -         | -               |  |
| Debt Payments             | <b>1,535,812</b>            | 1,535,812 | 1,595,139 | -               |  |
| <i>Gross Costs</i>        | <b>1,535,812</b>            | 1,535,812 | 1,595,139 | -               |  |
| Grants                    | -                           | -         | -         | -               |  |
| Other Revenue             | -                           | -         | -         | -               |  |
| <i>Revenue</i>            | -                           | -         | -         | -               |  |
| Net Cost                  | <b>1,535,812</b>            | 1,535,812 | 1,595,139 | -               |  |
| Net Transfer to Reserves  | -                           | -         | -         | -               |  |
| Internal Cost Allocation  | -                           | -         | -         | -               |  |
| Division Levy Requirement | <b>1,535,812</b>            | 1,535,812 | 1,595,139 | -               |  |

# External Transfers

|   | <i>External Transfers</i> |                |             |             |                 |
|---|---------------------------|----------------|-------------|-------------|-----------------|
|   |                           | <b>2025</b>    | <b>2024</b> | <b>2023</b> | <b>Variance</b> |
| General Grants in Lieu (facility rentals) |                           | <b>25,000</b>  | 25,000      | 25,000      | -               |
| Owen Sound City Band                      |                           | <b>3,750</b>   | 3,750       | 3,750       | -               |
| Marine and Rail Museum                    |                           | <b>48,238</b>  | 29,600      | 30,450      | 18,638          |
| Billy Bishop Museum                       |                           | <b>35,350</b>  | 35,350      | 37,050      | -               |
| Festival of Northern Lights               |                           | <b>67,789</b>  | 63,718      | 62,313      | 4,071           |
| Debt Payments                             |                           | -              | -           | -           | -               |
| <i>Gross Costs</i>                        |                           | <b>180,127</b> | 157,418     | 158,563     | 22,709          |
| Grants                                    |                           | -              | -           | -           | -               |
| Other Revenue                             |                           | -              | -           | -           | -               |
| <i>Revenue</i>                            |                           | -              | -           | -           | -               |
| Net Cost                                  |                           | <b>180,127</b> | 157,418     | 158,563     | 22,709          |
| Net Transfer to Reserves                  |                           | -              | -           | -           | -               |
| Internal Cost Allocation                  |                           | -              | -           | -           | -               |
| Division Levy Requirement                 |                           | <b>180,127</b> | 157,418     | 158,563     | 22,709          |



|              |                        |                          |
|--------------|------------------------|--------------------------|
| Statutory    | Non Union / Management |                          |
| CUPE 1189-00 | CUPE 1189-01           | Temporary Position / LOA |

2025-01-09



Department: City Manager  
Division: Communications | Community Development  
Strategic Initiatives

## Key Service Areas

### Communications

- Corporate Branding
- Graphic Design
- Media Advisory
- Public Relations
- Social Media
- Mayor and Council Administrative

### Community Development

- Sector strategies
- Job creation
- ICI investment
- Support to local businesses
- Partnerships
- Economic Development Marketing

### Strategic Initiatives

- Community Engagement
- Climate Action
- Government Relations
- Business Planning
- Strategic Planning and Strategic Plan Implementation
- Special Projects



Department: City Manager  
Division: Communications | Community Development  
Strategic Initiatives | Emergency Management

## What the Division Does Day-To-Day

### Communications

- Evaluates City projects and initiatives to identify those with the greatest potential for media coverage, with an emphasis on Council priorities
- Key message development for matters that have city-wide implications. (including highlights from Council meetings based on agenda review)
- Develops and executes public relations campaigns to communicate and maintain a positive image for the City of Owen Sound, including profiling or showcasing “good news” stories/events, etc.
- Proactively engages in the first stages of a developing issue or crisis communication, offering early insights and intelligence support for senior leaders
- Development of key messages, communication plans and graphic design for Organizational strategies such as: Budget Books, Strategic Plans Intergovernmental Relations Plan, Employee Engagement Survey, Citizen Satisfaction Survey, Engagement Framework,
- Creates and monitors social media campaigns, strategies, content, and implementation schedules that support strategic priorities on various City social media sites, including Corporate Facebook, Corporate Twitter, Instagram
- Build and maintain the corporate website to reflect current city information enhancing the citizen experience
- Develops and plans posts for engaging through the City digital signs and facility screens in collaboration with various internal divisions

### Government Relations

- Monitor developments in government policy, programs, and legislation and intergovernmental developments to determine the impact on the City
- Monitor and keep abreast of current events, identifying emerging issues and analyzing the implications for the City’s overall strategic direction to ensure interdepartmental and intergovernmental coordination.
- Proactively communicate and writes briefing notes as well as drafting of letters, submissions, and presentations for intergovernmental meetings,
- Leverage communications tools to develop, write, and edit government relations content for publications
- Develop and maintain effective working relationships with other municipalities, other levels of governments and related associations.

### Mayor and Council Administrative Support

- Prepare speaking notes for the Mayor for events
- Maintain working schedule and calendar for Mayor as well as scheduling public and internal meetings as requested.
- Maintain contact with community groups, agencies, organizations, and other levels of government on behalf of the Mayor and City Manager and deal with all contacts in a courteous and efficient manner to always promote a high standard of public relations.
- Organize and schedule events related to the City Manager’s Office
- Arranges designated replacements from among Council Members for the Mayor as required.
- Prepare travel schedules, book travel arrangements and make reservations for Mayor and Council
- Provide administrative support to the Mayor/City Manager through responsibility for research, preparations (written or verbal) for reports, projects and presentations
- Manage correspondence and facilitate certificate requests and flag requests
- Assists in maintaining effective and cooperative liaison between the City Manager’s Office, Members of Council, Senior Leaders and Mayor’s Office





Department: City Manager  
Division: Communications | Community Development  
Strategic Initiatives | Emergency Management

## What the Division Does Day-To-Day

### Community Development

- Works with various groups and organizations in economic development related to Clean Energy, including but not limited to; Bruce Power, Canadian Nuclear Association, Organization of Canadian Nuclear Industries, Georgian College, Canadian Hydrogen and Fuel Cell Association, and Nuclear Innovation Institute.
- Works with Communications to prepare the speaking notes, briefing notes, and other materials for the Mayor when needed for economic development presentations or meetings.
- Responds to incoming requests for business development to enhance the city as a place for business development and growth based on industry knowledge;
- Prepare and deliver reports and presentations to Committees and Council when required;
- Acts as an information resource for issues relating to the various industrial, commercial, and office requirements of other departments in the city.
- Keeps Council, City Manager, and other key stakeholders informed of progress on projects and opportunities in the community.
- Develops sector strategies and communication/marketing materials.
- Liaises with Grey County Economic Development

### Community Engagement

- Identify Community Engagement Initiatives and Strategies to best serve the City of Owen Sound residents and visitors.
- Build and maintain City's community engagement framework
- Support staff in conducting external engagement processes and ensure the approaches align with the City's overall goals
- Develop and share key messages for public stakeholders to build awareness and engagement
- Engage with a variety of community groups and understand the issues impacting equity-deserving groups
- Develop and facilitate engagement opportunities, including problem-solving and idea creation between the municipality and community and foster awareness around service delivery and connection to public service.

### Emergency Management

- Develops and implements an emergency management program which consists of:
  - An emergency plan which is reviewed and updated annually
  - Training programs and exercises for staff which occur annually and coordinates with other agencies for the provision of necessary services in the event of an emergency
  - Public education on risks to public safety and public preparedness for emergencies

### Strategic Initiatives

- Lead Council initiatives impacting all areas of municipal service and development, internally and externally.
- Coordinate complex cross-departmental projects such as the Strategic Plan and liaise with stakeholders and community organizations to educate and gain support for the project(s).
- Provide consultation and coordination for major initiatives led by the Strategic Leadership Team
- Performs daily and ongoing media monitoring and issues scanning and reporting.
- Tracks ongoing Statistics Canada information to advise staff of important issues that will affect the implementation of communications and the achievement of the City's Strategic priorities.
- Facilitate business planning activities across departments. Review and integrate Department plans into overall City plans
- Identifies and recommends corporate strategies and long-term initiatives to achieve the business goals of the City

# City Manager and Communications

|                      | <i>City Manager</i>       |                  |           |           |          |
|----------------------|---------------------------|------------------|-----------|-----------|----------|
|                      |                           | 2025             | 2024      | 2023      | Variance |
| <b>4 FTE</b>         | Salaries and Benefits     | <b>683,193</b>   | 586,524   | 582,633   | 96,668   |
| City Manager         | Materials and Supplies    | <b>47,310</b>    | 43,760    | 36,960    | 3,550    |
| Senior Mgr Strategic | Contract Services         | <b>18,000</b>    | 22,000    | 8,400     | (4,000)  |
| Initiatives          | Debt Payments             | -                | -         | -         | -        |
| Communications       | <i>Gross Costs</i>        | <b>748,503</b>   | 652,284   | 627,993   | 96,218   |
| Communications       | Grants                    | -                | -         | -         | -        |
|                      | Other Revenue             | -                | -         | -         | -        |
|                      | <i>Revenue</i>            | -                | -         | -         | -        |
|                      | Net Cost                  | <b>748,503</b>   | 652,284   | 627,993   | 96,218   |
|                      | Internal Cost Allocation  | <b>(171,859)</b> | (210,058) | (178,400) | 38,199   |
|                      | Division Levy Requirement | <b>576,644</b>   | 442,226   | 449,593   | 134,417  |

# Community Development Coordinator

| <i>Community Development and Marketing</i> |                                  |                |         |          |          |
|--|----------------------------------|----------------|---------|----------|----------|
|  | 2025                             | 2024           | 2023    | Variance |          |
| <b>1 FTE</b>                               |                                  |                |         |          |          |
| Community Development                      | Salaries and Benefits            | 108,630        | 149,912 | 222,154  | (41,282) |
| Coordinator                                | Materials and Supplies           | 37,610         | 47,610  | 46,660   | (10,000) |
|  | Contract Services                | -              | 10,000  | 10,000   | (10,000) |
|  | Debt Payments                    | -              | -       | -        | -        |
|  | <i>Gross Costs</i>               | <b>146,240</b> | 207,522 | 278,814  | (61,282) |
|  | Grants                           | -              | -       | -        | -        |
|  | Other Revenue                    | -              | -       | -        | -        |
|  | <i>Revenue</i>                   | -              | -       | -        | -        |
|  | <b>Net Cost</b>                  | <b>146,240</b> | 207,522 | 278,814  | (61,282) |
|  | Reserve Contribution             | -              | -       | (85,021) | -        |
|  | Internal Cost Allocation         | 32,000         | 32,000  | 42,000   | -        |
|  | <b>Division Levy Requirement</b> | <b>178,240</b> | 239,522 | 235,793  | (61,282) |

Department: **Corporate Services**  
Divisions: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.

## Key Service Areas

### Finance

Revenue collection  
Accounts payable  
Financial Reporting and Year-End Audit  
Operating Budget  
Service Owen Sound

### Information Technology

Network Administration  
Computer Hardware  
Software support  
Cyber security  
Wi-Fi  
Email, phone, and communication infrastructure

### Corporate Services

Capital Planning  
Procurement  
Asset and Risk Management  
GIS  
Grants Reporting

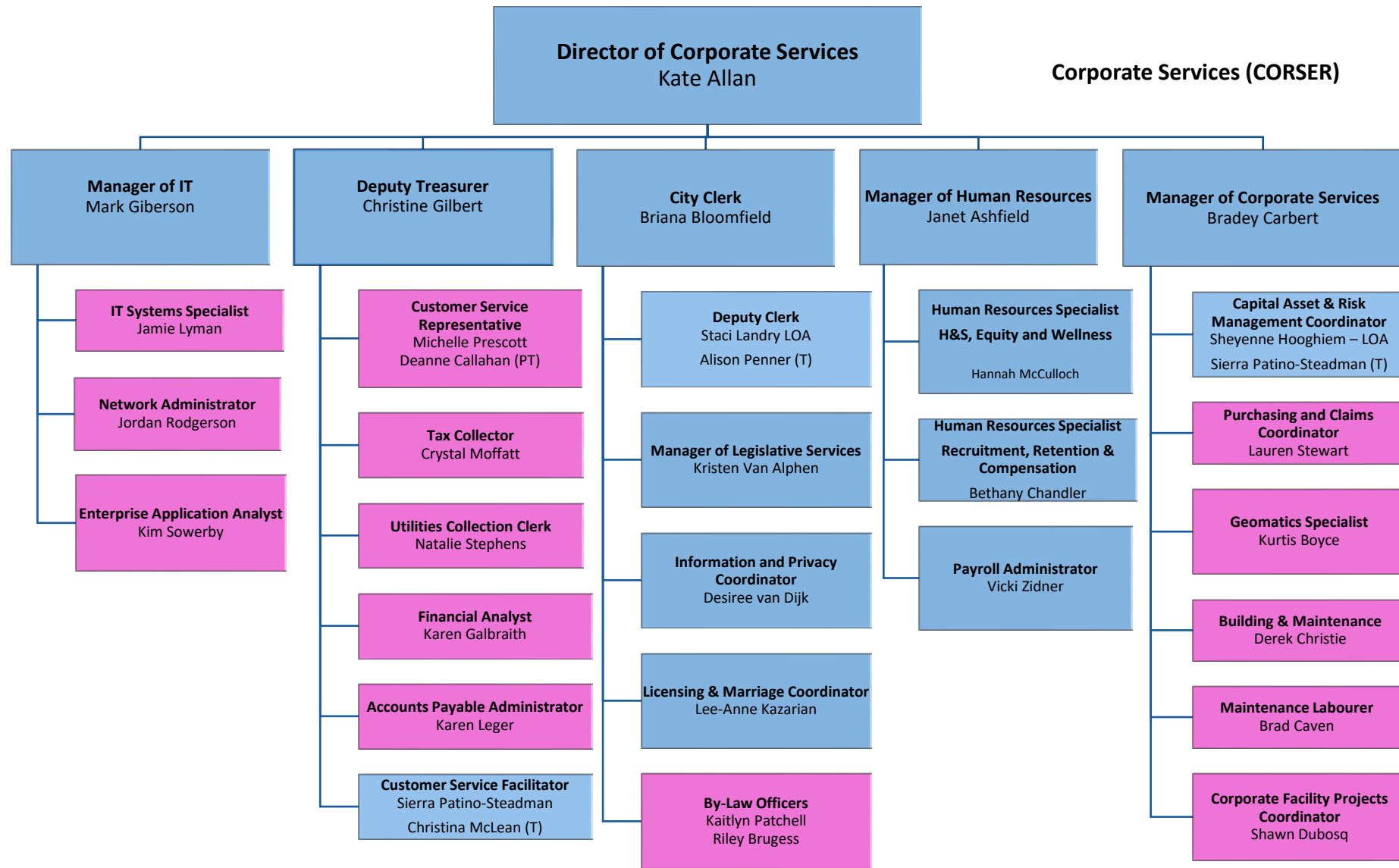
### Clerks

By-Law Administration and Enforcement  
Council and Committee Support  
Election  
Records Management  
Downtown Parking Enforcement

### Human Resources & Payroll

Recruitment and Retention  
Labour Management  
HR Strategy  
Indigenous Relationships  
Payroll and Benefits  
Health and Safety





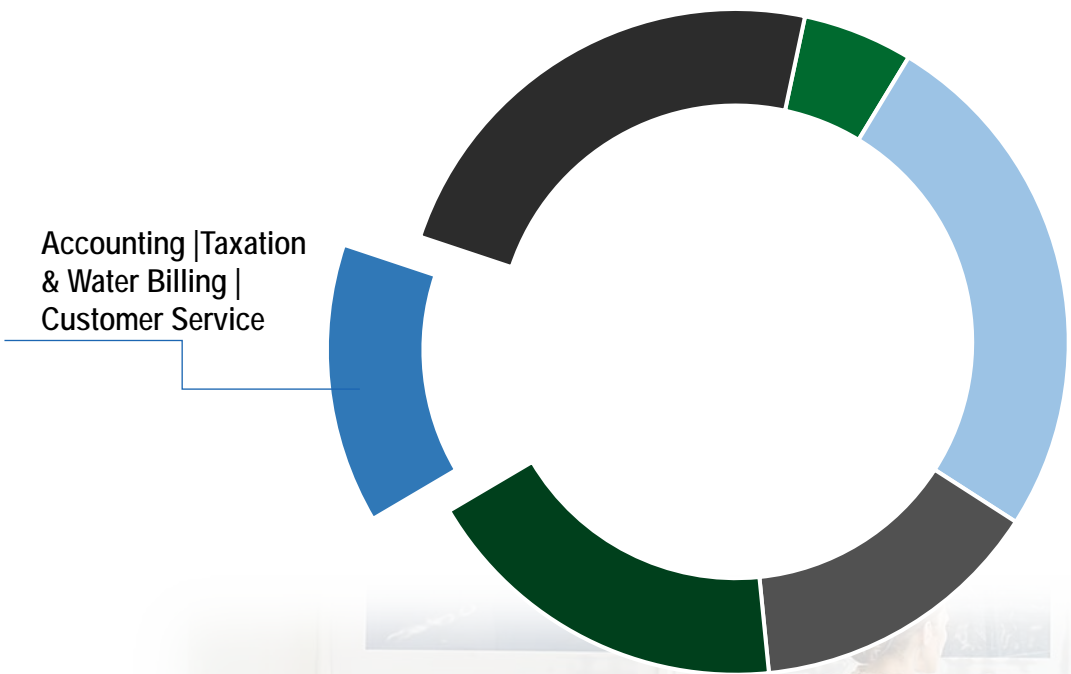
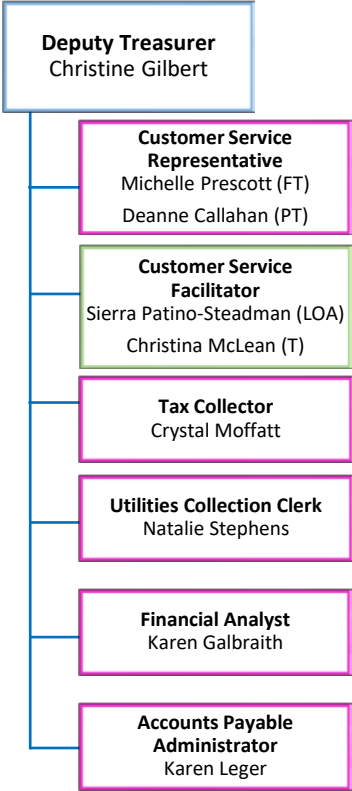
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|------------------------|--------------------------|--------------|--------------|
| Non Union / Management | Temporary Position / LOA | CUPE 1189-00 | CUPE 1189-01 |
|------------------------|--------------------------|--------------|--------------|

# Director of Corporate Services

| <i>Director Corporate Services</i> |                           |                 |          |           |          |
|------------------------------------|---------------------------|-----------------|----------|-----------|----------|
|                                    |                           | 2025            | 2024     | 2023      | Variance |
| <b>1 FTE</b><br>Director           | Salaries and Benefits     | 209,627         | 202,573  | 282,903   | 7,054    |
|                                    | Materials and Supplies    | 8,100           | 8,100    | 5,100     | -        |
|                                    | Contract Services         | 4,800           | 2,400    | -         | 2,400    |
|                                    | Debt Payments             | -               | -        | -         | -        |
|                                    | <i>Gross Costs</i>        | <b>222,527</b>  | 213,073  | 288,003   | 9,454    |
|                                    | Grants                    | -               | -        | -         | -        |
|                                    | Other Revenue             | -               | -        | -         | -        |
|                                    | <i>Revenue</i>            | -               | -        | -         | -        |
|                                    | Net Cost                  | <b>222,527</b>  | 213,073  | 288,003   | 9,454    |
|                                    | Internal Cost Allocation  | <b>(89,481)</b> | (86,386) | (127,160) | (3,095)  |
|                                    | Division Levy Requirement | <b>133,046</b>  | 126,687  | 160,843   | 6,359    |



Department: Corporate Services  
Division: Finance | Customer Service  
Corporate Services  
Clerks | Hr & Payroll | I.T.



**Operating Budget by Service Group**  
(Gross Costs)

Department: Corporate Services  
Divisions: Finance |  
Corporate Services  
Clerks | HR & Payroll | I.T.

## What the Division Does Day-To-Day

- Cash Receipting
- Banking
- Investment Management
- Loan and Debenture Management
- Operating Budget Variance analysis
- PSAB 3255 Post Employment Benefits Reporting
- PSAB 3260 Liability for contaminated sites reporting
- PSAB 3270 Solid Waste Post Closure Reporting
- PSAB 3280 Asset Retirement Obligations
- PSAB 3450 Financial Instruments Reporting
- Facility Booking
- Tax Billing and Collection
- Tax/Utility Certificates
- Post Roll Adjustments, Appeals, Write-offs, and supplementary billings
- CIP rebates
- Heritage rebates
- Property Tax Sales
- Water Meter Reading Contract
- Coordinate Water Meter service appointments
- Water-related customer inquiries
- Coordinates new water meter installations
- Water Billing and collection
- Accounts Receivable Invoicing and Collections
- Accounts Payable
- Credit Card and P-Card Administration
- Hydro and Natural Gas tracking and payments
- EFT Administration
- Customer Service Strategy
- Liaise with OSPS for all financial reporting
- Switchboard
- Year End Audit
- FIR Annual Return
- Interim Financial Reporting
- Customized Financial Reports
- Monthly journal entries
- Account Reconciliations
- Municipal Sponsorship for Community Foundation grants
- HST Reporting and Remittances
- Water and Waste Water Rates
- Donations Tracking
- Dog Tags
- Transit Passes
- Bag Tags
- Parking Passes
- Office Supply ordering and inventory



# Finance – Draft 2025 Budget

|                             | <b>FINANCE</b>                   |                  |                |                |                 |  |
|-----------------------------|----------------------------------|------------------|----------------|----------------|-----------------|--|
|                             |                                  | <b>2025</b>      | <b>2024</b>    | <b>2023</b>    | <b>Variance</b> |  |
| <b>4 FTE</b>                | Salaries and Benefits            | <b>434,307</b>   | 385,905        | 391,438        | 48,403          |  |
| Deputy Treasurer            | Materials and Supplies           | <b>9,900</b>     | 11,650         | 11,610         | (1,750)         |  |
| AP Coordinator              | Contract Services                | <b>58,000</b>    | 55,000         | 50,000         | 3,000           |  |
| Financial Analyst           | Debt Payments                    | -                | -              | -              | -               |  |
| Corp Services Administrator | <i>Gross Costs</i>               | <b>502,207</b>   | 452,555        | 453,048        | 49,653          |  |
|                             |                                  |                  |                |                |                 |  |
| <b>Contracts</b>            | Grants                           | -                | -              | -              | -               |  |
| Financial Audit             | Other Revenue                    | -                | -              | -              | -               |  |
|                             | <i>Revenue</i>                   | -                | -              | -              | -               |  |
|                             |                                  |                  |                |                |                 |  |
|                             | <b>Net Cost</b>                  | <b>502,207</b>   | <b>452,555</b> | <b>453,048</b> | <b>49,653</b>   |  |
|                             |                                  |                  |                |                |                 |  |
|                             | Reserve Contribution             | -                | -              | -              | -               |  |
|                             | Internal Cost Allocation         | <b>(152,060)</b> | (161,505)      | (109,909)      | 9,445           |  |
|                             |                                  |                  |                |                |                 |  |
|                             | <b>Division Levy Requirement</b> | <b>350,148</b>   | <b>291,050</b> | <b>343,139</b> | <b>59,098</b>   |  |

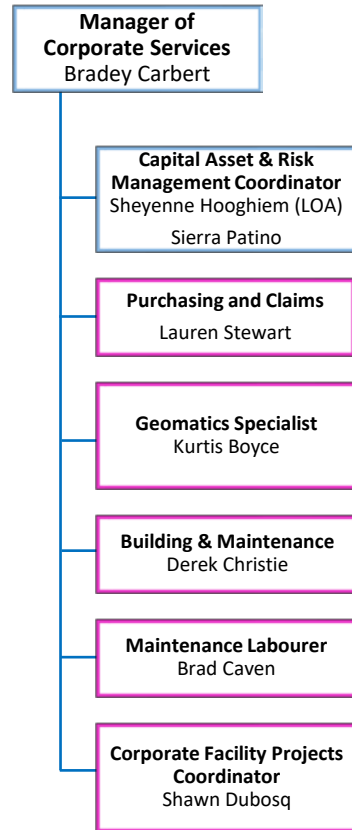
# Revenue – Tax and Water Billing and Collection

|                      | <i>Revenue (Tax and Water Billing)</i> |                  |             |             |                 |
|----------------------|--|------------------|-------------|-------------|-----------------|
|                      |  | <b>2025</b>      | <b>2024</b> | <b>2023</b> | <b>Variance</b> |
| <b>2 FTE</b>         | Salaries and Benefits                  | <b>207,832</b>   | 191,885.34  | 195,670     | 15,947          |
|                      | Materials and Supplies                 | <b>55,886</b>    | 55,886      | 56,406      | -               |
| Tax Collector        | Contract Services                      | <b>48,500</b>    | 44,500      | 39,500      | 4,000           |
| Water Billing Coord. | Debt Payments                          | -                | -           | -           | -               |
|                      | <i>Gross Costs</i>                     | <b>312,218</b>   | 292,271     | 291,576     | 19,947          |
|                      |  |                  |             |             |                 |
| <b>Contracts</b>     | Grants                                 | -                | -           | -           | -               |
| MTE Tax Specialists  | Other Revenue                          | <b>(119,000)</b> | (109,000)   | (104,000)   | (10,000)        |
| Tax Sale Support     | <i>Revenue</i>                         | <b>(119,000)</b> | (109,000)   | (104,000)   | (10,000)        |
| Water Meter Reading  |  |                  |             |             |                 |
|                      | <b>Net Cost</b>                        | <b>193,218</b>   | 183,271     | 187,576     | 9,947           |
|                      |  |                  |             |             |                 |
|                      | Reserve Contribution                   | <b>(2,000)</b>   | (2,000)     | (2,000)     | -               |
|                      | Internal Cost Allocation               | <b>(137,552)</b> | (127,241)   | (137,590)   | (10,311)        |
|                      |  |                  |             |             |                 |
|                      | Division Levy Requirement              | <b>53,666</b>    | 54,030      | 47,986      | (364)           |

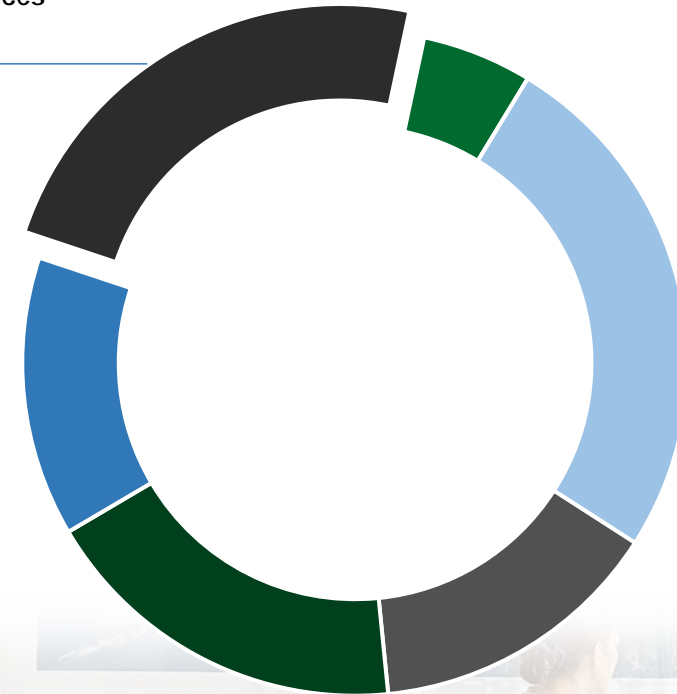
# Service Owen Sound – (Treasury)

|                     | <i>Service Owen Sound</i> |           |            |          |          |  |
|---------------------|---------------------------|-----------|------------|----------|----------|--|
|                     |                           | 2025      | 2024       | 2023     | Variance |  |
| <b>1 FTE, 1 PTE</b> | Salaries and Benefits     | 157,829   | 153,129.86 | 88,452   | 4,699    |  |
| SOS representative  | Materials and Supplies    | 4,000     | 3,500      | 2,250    | 500      |  |
|                     | Contract Services         | -         | -          | 500      | -        |  |
|                     | Debt Payments             | -         | -          | -        | -        |  |
|                     | <i>Gross Costs</i>        | 161,829   | 156,630    | 91,202   | 5,199    |  |
| <b>Contracts</b>    | Grants                    | -         | -          | -        | -        |  |
|                     | Other Revenue             | -         | -          | -        | -        |  |
|                     | <i>Revenue</i>            | -         | -          | -        | -        |  |
|                     | <b>Net Cost</b>           | 161,829   | 156,630    | 91,202   | 5,199    |  |
|                     | Reserve Contribution      | -         | -          | -        | -        |  |
|                     | Internal Cost Allocation  | (116,650) | (116,650)  | (76,850) | -        |  |
|                     | Division Levy Requirement | 45,179    | 39,980     | 14,352   | 5,199    |  |

Department: Corporate Services  
Division: Finance | Customer Service  
Corporate Services - GRAMP  
Clerks | HR & Payroll | I.T.



Corporate Services



**Operating Budget by Service Group**  
(Gross Costs)

Department: Corporate Services  
Divisions: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.

## What the Division Does Day-To-Day

### Corporate Services

- Capital Budget
- Procurement (bids and tenders)
- Asset Management
  - Inventory
  - Condition Assessments
  - Service Levels
  - Maintenance Plans
  - Financing Strategy
- PSAB 3150 TCA Reporting
- Insurance and Claims Administration
- Risk Management
- Facility Maintenance for all corporate facilities except Bayshore and Regional Recreation Centre
- Custodial Services
- Service Agreements Contract Management
- Grants Reporting
- Development Charges
- Developer Deposits and Capital Contributions
- Statistics Canada Reporting
- GIS database, reporting and mapping



# Purchasing, Asset and Risk Management

| <i>Purchasing, Asset and Risk Management</i> |                           |                 |                |                |                 |
|--|---------------------------|-----------------|----------------|----------------|-----------------|
|  |                           | 2025            | 2024           | 2023           | Variance        |
| <b>3 FTE</b>                                 | Salaries and Benefits     | 361,208         | 325,489.53     | 311,488        | 35,718          |
| Mgr Corporate Services                       | Materials and Supplies    | 10,070          | 10,070         | 11,010         | -               |
| Purchasing Coordinator                       | Contract Services         | -               | -              | -              | -               |
| Asset and Risk Admin                         | Debt Payments             | -               | -              | -              | -               |
|  | <i>Gross Costs</i>        | <b>371,278</b>  | <b>335,560</b> | <b>322,498</b> | 35,718          |
| <b>Contracts</b>                             | Grants                    | (80,000)        | -              | -              | (80,000)        |
| n/a  | Other Revenue             | -               | -              | -              | -               |
|  | <i>Revenue</i>            | <b>(80,000)</b> | -              | -              | (80,000)        |
|  | <b>Net Cost</b>           | <b>291,278</b>  | <b>335,560</b> | <b>322,498</b> | <b>(44,282)</b> |
|  | Reserve Contribution      | -               | -              | -              | -               |
|  | Internal Cost Allocation  | (190,478)       | (192,293)      | (149,293)      | 1,815           |
|  | Division Levy Requirement | 100,800         | 143,267        | 173,206        | (42,467)        |



# Geographic Information Systems

|                  | <i>GIS Services</i>       |          |          |          |          |
|------------------|---------------------------|----------|----------|----------|----------|
|                  |                           | 2025     | 2024     | 2023     | Variance |
| <b>1 FTE</b>     | Salaries and Benefits     | 117,520  | 113,036  | 110,554  | 4,484    |
| GIS Specialist   | Materials and Supplies    | 5,550    | 5,550    | 4,800    | -        |
|                  | Contract Services         | -        | -        | -        | -        |
|                  | Debt Payments             | -        | -        | -        | -        |
|                  | <i>Gross Costs</i>        | 123,070  | 118,586  | 115,354  | 4,484    |
| <b>Contracts</b> | Grants                    | -        | -        | -        | -        |
| n/a              | Other Revenue             | -        | -        | -        | -        |
|                  | <i>Revenue</i>            | -        | -        | -        | -        |
|                  | Net Cost                  | 123,070  | 118,586  | 115,354  | 4,484    |
|                  | Reserve Contribution      | -        | -        | -        | -        |
|                  | Internal Cost Allocation  | (98,776) | (99,381) | (99,795) | 605      |
|                  | Division Levy Requirement | 24,294   | 19,205   | 15,559   | 5,089    |

# Corporate Facilities and Projects

|                      | <i>Facilities Manager</i> |          |            |          |          |  |
|----------------------|---------------------------|----------|------------|----------|----------|--|
|                      |                           | 2025     | 2024       | 2023     | Variance |  |
| <b>1 FTE</b>         | Salaries and Benefits     | 117,770  | 104,443.87 | 102,175  | 13,326   |  |
| Property and Project | Materials and Supplies    | 4,060    | 4,060      | 4,060    | -        |  |
| Coordinator          | Contract Services         | -        | -          | -        | -        |  |
|                      | Debt Payments             | -        | -          | -        | -        |  |
|                      | <i>Gross Costs</i>        | 121,830  | 108,504    | 106,235  | 13,326   |  |
| <b>Contracts</b>     |                           |          |            |          |          |  |
|                      | Grants                    | -        | -          | -        | -        |  |
|                      | Other Revenue             | -        | -          | -        | -        |  |
|                      | <i>Revenue</i>            | -        | -          | -        | -        |  |
|                      | <b>Net Cost</b>           | 121,830  | 108,504    | 106,235  | 13,326   |  |
|                      | Reserve Contribution      | -        | -          | -        | -        |  |
|                      | Internal Cost Allocation  | (91,300) | (94,375)   | (92,875) | 3,075    |  |
|                      | Division Levy Requirement | 30,530   | 14,129     | 13,360   | 16,401   |  |

# City Hall

|                    | <i>City Hall Facility</i>        |                |         |         |          |
|--------------------|----------------------------------|----------------|---------|---------|----------|
|                    |                                  | 2025           | 2024    | 2023    | Variance |
|                    | Salaries and Benefits            | 41,540         | 36,815  | 27,817  | 4,725    |
|                    | Materials and Supplies           | 112,200        | 101,200 | 96,050  | 11,000   |
|                    | Contract Services                | 83,000         | 83,250  | 79,620  | (250)    |
|                    | Debt Payments                    | -              | -       | -       | -        |
|                    | <i>Gross Costs</i>               | <b>236,740</b> | 221,265 | 203,487 | 15,475   |
| <i>Contracts</i>   |                                  |                |         |         |          |
| Cleaning           | Grants                           | -              | -       | -       | -        |
| Service Agreements | Other Revenue                    | -              | -       | -       | -        |
|                    | <i>Revenue</i>                   | -              | -       | -       | -        |
|                    | <b>Net Cost</b>                  | <b>236,740</b> | 221,265 | 203,487 | 15,475   |
|                    | Reserve Contribution             | 50,000         | 50,000  | 35,000  | -        |
|                    | Internal Cost Allocation         | 12,000         | 5,000   | 5,000   | 7,000    |
|                    | <b>Division Levy Requirement</b> | <b>298,740</b> | 276,265 | 243,487 | 22,475   |

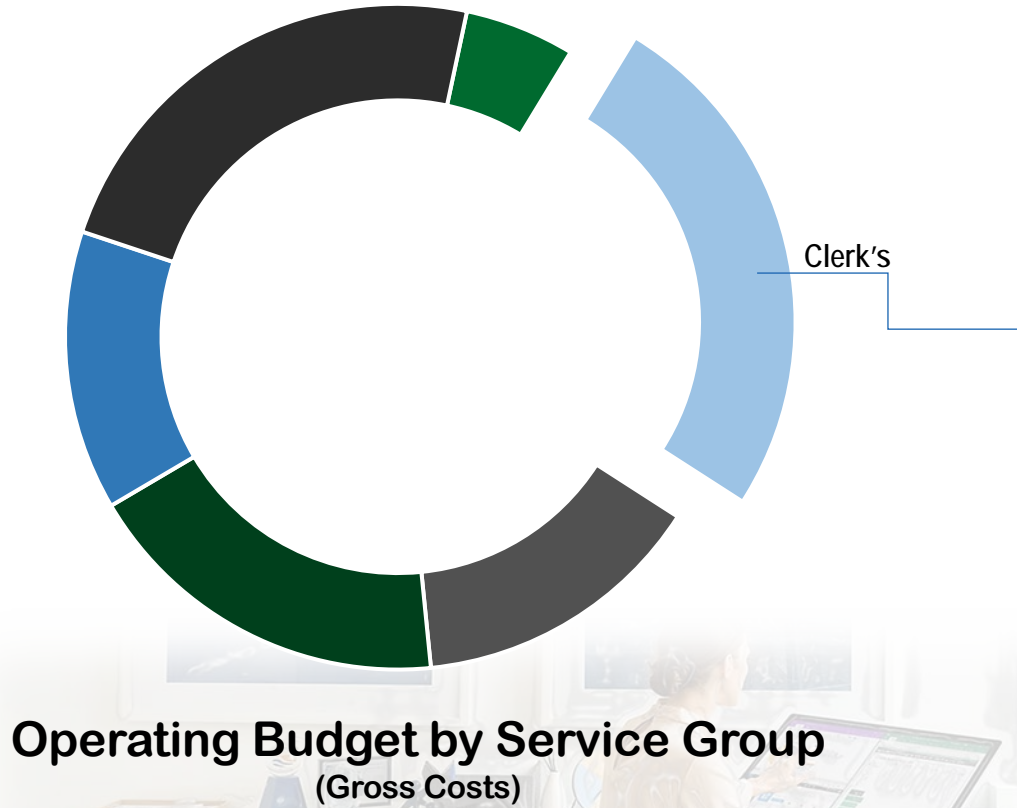
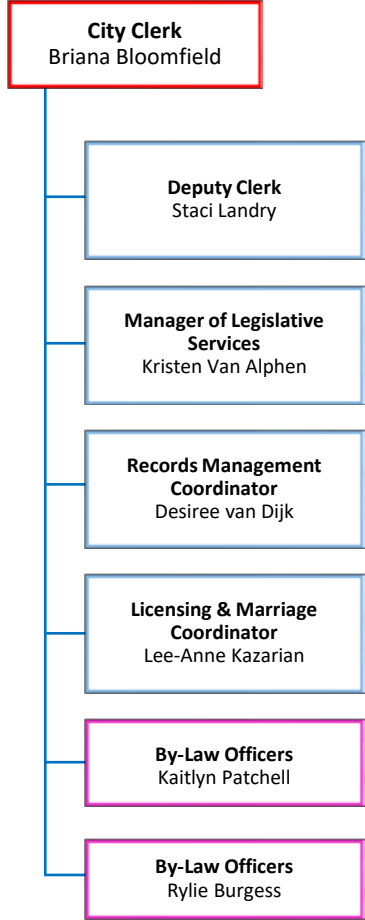
# Police Station

|                         | <i><b>Police Building</b></i>    |                |         |         |                 |
|-------------------------|----------------------------------|----------------|---------|---------|-----------------|
|                         |                                  | <b>2025</b>    | 2024    | 2023    | <b>Variance</b> |
|                         | Salaries and Benefits            | 31,155         | 27,611  | 27,405  | 3,544           |
|                         | Materials and Supplies           | 188,200        | 186,700 | 161,470 | 1,500           |
|                         | Contract Services                | 100,000        | 95,000  | 105,310 | 5,000           |
|                         | Debt Payments                    | -              | -       | -       | -               |
|                         | <i>Gross Costs</i>               | <b>319,355</b> | 309,311 | 294,185 | 10,044          |
| <i><b>Contracts</b></i> |                                  |                |         |         |                 |
| Cleaning                | Grants                           | -              | -       | -       | -               |
| Snow Removal            | Other Revenue                    | -              | -       | -       | -               |
|                         | <i>Revenue</i>                   | -              | -       | -       | -               |
|                         | <b>Net Cost</b>                  | <b>319,355</b> | 309,311 | 294,185 | 10,044          |
|                         | Reserve Contribution             | 25,000         | 25,000  | -       | -               |
|                         | Internal Cost Allocation         | 6,000          | 5,000   | 5,000   | 1,000           |
|                         | <b>Division Levy Requirement</b> | <b>350,355</b> | 339,311 | 299,185 | 11,044          |

# Other Facilities

|                         | <i><b>Other Facilities</b></i>   |                 |          |          |                 |
|-------------------------|----------------------------------|-----------------|----------|----------|-----------------|
|                         |                                  | <b>2025</b>     | 2024     | 2023     | <b>Variance</b> |
| <i><b>2 FTE</b></i>     | Salaries and Benefits            | <b>87,842</b>   | 106,906  | 100,785  | (19,064)        |
| Building and Property   | Materials and Supplies           | <b>68,200</b>   | 68,200   | 63,700   | -               |
| Facility Labourer       | Contract Services                | -               | -        | -        | -               |
|                         | Debt Payments                    | <b>42,631</b>   | 42,631   | 42,631   | -               |
|                         | <i><b>Gross Costs</b></i>        | <b>198,673</b>  | 217,737  | 207,117  | (19,064)        |
| <i><b>Contracts</b></i> | Grants                           | -               | -        | -        | -               |
| Service Contracts       | Other Revenue                    | <b>(32,539)</b> | (31,779) | (31,279) | (760)           |
|                         | <i><b>Revenue</b></i>            | <b>(32,539)</b> | (31,779) | (31,279) | (760)           |
|                         | <b>Net Cost</b>                  | <b>166,134</b>  | 185,958  | 175,838  | (19,824)        |
|                         | Reserve Contribution             | <b>17,500</b>   | 15,000   | 15,000   | 2,500           |
|                         | Internal Cost Allocation         | <b>24,000</b>   | 20,000   | 20,000   | 4,000           |
|                         | <b>Division Levy Requirement</b> | <b>207,634</b>  | 220,958  | 210,838  | (13,324)        |

Department: Corporate Services  
Division: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.



Department: Corporate Services  
Divisions: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.

## What the Division Does Day-To-Day

### Clerks

- Records Management
- Licensing (business, lottery, marriage, short-term accommodations)
- Burial Permits
- Wedding Coordinator
- Civil Marriages
- Bylaws
- Bylaw Enforcement
- Parking enforcement
- Animal Control enforcement
- Crossing Guards
- Council and Committee Admin
- COA
- Municipal Election planning and management
- Inaugural Council meeting planning and execution
- New Council Orientation
- Procedural Advice
- Fees and Charges Annual Review
- Simple contract development and review
- Board and committee appointments
- Annual Expense Reporting
- Annual Attendance Reporting
- Encroachment Applications
- Legal Research
- Legal Invoicing
- Set Fine Applications
- Commissioning
- Planning Notice Coordination
- River District Board Administration
- eScribe
- Municipal Information Requests
- Noise Exemption Requests
- Letter of non objection requests
- Land Sale Administration
- Policy Development and Administration
- Freedom of Information



# Clerks

|                              | <i>Clerk Services</i>     |           |           |           |          |  |
|------------------------------|---------------------------|-----------|-----------|-----------|----------|--|
|                              |                           | 2025      | 2024      | 2023      | Variance |  |
| <b>6 FTE</b>                 | Salaries and Benefits     | 729,503   | 620,010   | 600,038   | 109,493  |  |
| Clerk                        | Materials and Supplies    | 44,300    | 43,695    | 47,570    | 605      |  |
| Deputy Clerk                 | Contract Services         | 25,000    | 25,000    | 22,000    | -        |  |
| Council and Comm. Coord.     | Debt Payments             | -         | -         | -         | -        |  |
| Legislative Services Manager | <i>Gross Costs</i>        | 798,802   | 688,704   | 669,608   | 110,098  |  |
| Legislative Coord.           |                           |           |           |           |          |  |
| Records Mgmt Coord.          | Grants                    | -         | -         | -         | -        |  |
|                              | Other Revenue             | (108,000) | (108,000) | (83,450)  | -        |  |
| <b>Contracts</b>             | <i>Revenue</i>            | (108,000) | (108,000) | (83,450)  | -        |  |
| Integrity Commis.            |                           |           |           |           |          |  |
| Council AV Support           | Net Cost                  | 690,802   | 580,704   | 586,158   | 110,098  |  |
|                              |                           |           |           |           |          |  |
|                              | Reserve Transfers         | 20,000    | 20,000    | 20,000    | -        |  |
|                              | Internal Cost Allocation  | (215,386) | (128,956) | (134,621) | (86,430) |  |
|                              |                           |           |           |           |          |  |
|                              | Division Levy Requirement | 495,416   | 471,748   | 471,537   | 23,668   |  |
|                              |                           |           |           |           |          |  |



# Bylaw Enforcement

|                  | <b><i>By Law Enforcement</i></b> |                |            |         |                 |  |
|------------------|----------------------------------|----------------|------------|---------|-----------------|--|
|                  |                                  | <b>2025</b>    | 2024       | 2023    | <b>Variance</b> |  |
| <b>2 FTE</b>     | Salaries and Benefits            | <b>215,920</b> | 208,544.91 | 178,215 | 7,375           |  |
| ByLaw Officers   | Materials and Supplies           | <b>7,100</b>   | 7,000      | 9,480   | 100             |  |
| Summer Student   | Contract Services                | <b>20,000</b>  | 20,000     | 20,000  | -               |  |
|                  | Debt Payments                    | -              | -          | -       | -               |  |
|                  | <b>Gross Costs</b>               | <b>243,020</b> | 235,545    | 207,695 | 7,475           |  |
| <b>Contracts</b> |                                  |                |            |         |                 |  |
| Prosecution      | Grants                           | -              | -          | -       | -               |  |
| Encampment Clean | Other Revenue                    | <b>(5,000)</b> | (5,000)    | (5,000) | -               |  |
|                  | <b>Revenue</b>                   | <b>(5,000)</b> | (5,000)    | (5,000) | -               |  |
|                  | <b>Net Cost</b>                  | <b>238,020</b> | 230,545    | 202,695 | 7,475           |  |
|                  | Reserve Contribution             | <b>5,000</b>   | 5,000      | 5,000   | -               |  |
|                  | Internal Cost Allocation         | <b>101,038</b> | 96,828     | 83,500  | 4,210           |  |
|                  | Division Levy Requirement        | <b>344,058</b> | 332,373    | 291,195 | 11,685          |  |

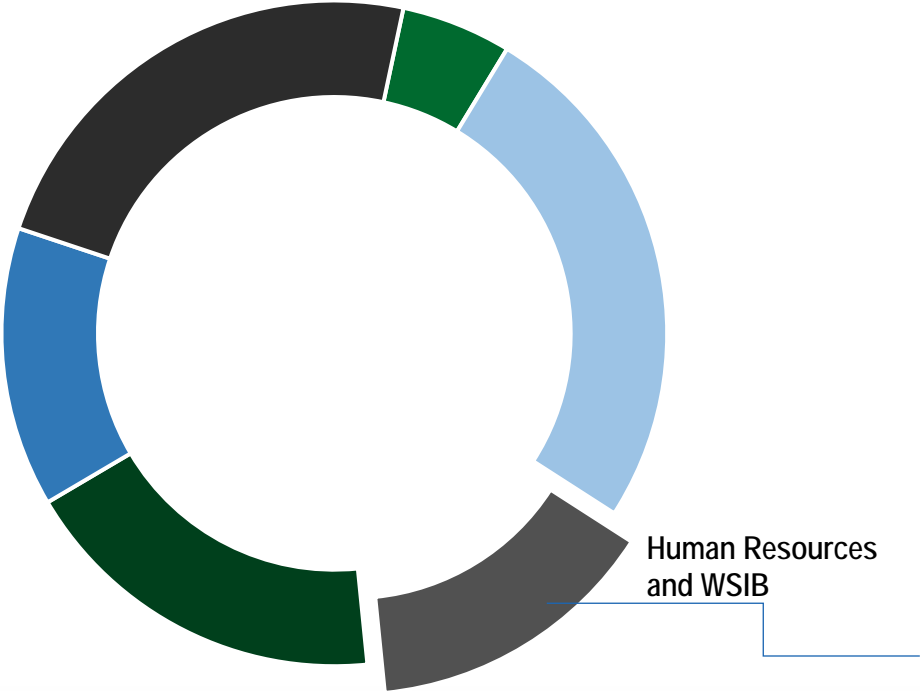
# Complimentary Parking

|                         | <i><b>Parking</b></i>     |                  |             |             |                 |
|-------------------------|---------------------------|------------------|-------------|-------------|-----------------|
|                         |                           | <b>2025</b>      | <b>2024</b> | <b>2023</b> | <b>Variance</b> |
| <i><b>Contracts</b></i> | Salaries and Benefits     | -                | -           | 5,460       | -               |
| Parking Enforcement     | Materials and Supplies    | <b>79,127</b>    | 77,053      | 80,579      | 2,075           |
| Snow Removal            | Contract Services         | <b>50,281</b>    | 50,281      | 51,950      | -               |
|                         | Debt Payments             | <b>21,643</b>    | 21,463      | 84,574      | 180             |
|                         | <i><b>Gross Costs</b></i> | <b>151,052</b>   | 148,797     | 222,563     | 2,255           |
|                         | Grants (DIA Contribution) | <b>(120,000)</b> | (120,000)   | (183,000)   | -               |
|                         | Other Revenue             | <b>(111,500)</b> | (111,500)   | (92,000)    | -               |
|                         | <i><b>Revenue</b></i>     | <b>(231,500)</b> | (231,500)   | (275,000)   | -               |
|                         | <b>Net Cost</b>           | <b>(80,448)</b>  | (82,703)    | (52,437)    | 2,255           |
|                         | Reserve Contribution      | <b>25,000</b>    | 25,000      | -           | -               |
|                         | Internal Cost Allocation  | <b>83,750</b>    | 94,925      | 93,425      | (11,175)        |
|                         | Division Levy Requirement | <b>28,302</b>    | 37,222      | 40,988      | (8,920)         |

# Animal Control

| <i>Animal Control</i>              |                                  |                 |                 |                 |              |
|------------------------------------|----------------------------------|-----------------|-----------------|-----------------|--------------|
|                                    |                                  | 2025            | 2024            | 2023            | Variance     |
| <b>Contracts</b><br>Animal Control | Salaries and Benefits            | 3,150           | 3,116.49        | -               | 33           |
|                                    | Materials and Supplies           | 43,950          | 34,950          | 27,525          | 9,000        |
|                                    | Contract Services                | 87,504          | 87,504          | 80,000          | -            |
|                                    | Debt Payments                    | -               | -               | -               | -            |
|                                    | <b>Gross Costs</b>               | <b>134,604</b>  | <b>125,571</b>  | <b>107,525</b>  | <b>9,033</b> |
|                                    | Grants                           | -               | -               | -               | -            |
|                                    | Other Revenue                    | (45,500)        | (45,500)        | (45,500)        | -            |
|                                    | <b>Revenue</b>                   | <b>(45,500)</b> | <b>(45,500)</b> | <b>(45,500)</b> | <b>-</b>     |
|                                    | <b>Net Cost</b>                  | <b>89,104</b>   | <b>80,071</b>   | <b>62,025</b>   | <b>9,033</b> |
|                                    | Reserve Contribution             | -               | -               | -               | -            |
|                                    | Internal Cost Allocation         | 25,000          | 25,000          | -               | -            |
|                                    | <b>Division Levy Requirement</b> | <b>114,104</b>  | <b>105,071</b>  | <b>62,025</b>   | <b>9,033</b> |

Department: Corporate Services  
Division: Finance | Customer Service  
Corporate Services  
Clerks | **HR & Payroll** | I.T.



Operating Budget by Service Group  
(Gross Costs)



Department: Corporate Services  
Divisions: Finance | Customer Service  
Corporate Services  
Clerks | **HR & Payroll** | I.T.

## What the Division Does Day-To-Day

### HR & PAYROLL

- Payroll
- Payroll withholding taxes and remittances
- T4 and ROE reporting
- OMERS administration
- Benefits (Sunlife) Administration
- Vacation and timebank administration
- Computer Purchase Program
- Employee Advances
- WSIB
- Health and Safety
- Employee Health and Wellness
- Annual Employee Recognition
- Pandemic Response
- Inclusion, Diversity and Equity
- HR Strategy
- Indigenous Relations
- Recruitment
- Employee Onboarding and Offboarding
- Succession planning
- Exit Interviews
- Labour negotiations
- Collective Agreement Negotiations
- Legislative Compliance, Employment Standards and Reporting
- Job Descriptions
- Pay Equity
- Orientation
- Workplace Harassment Training and Investigations
- Performance Management
- Training



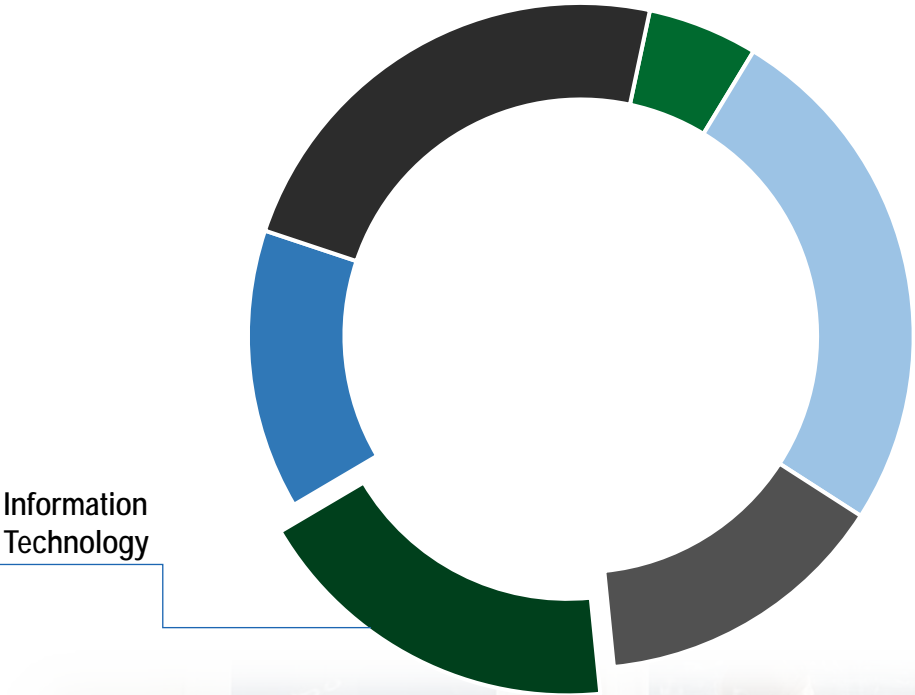
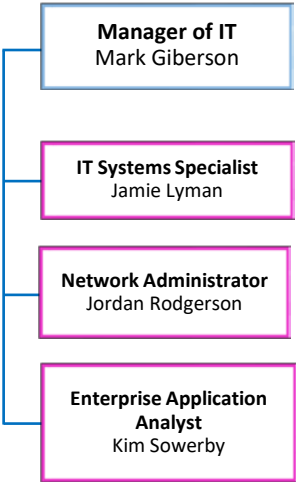
# Human Resources

|                             | <b><i>Human Resources</i></b> |                 |                |                |                 |  |
|-----------------------------|-------------------------------|-----------------|----------------|----------------|-----------------|--|
|                             |                               | <b>2025</b>     | <b>2024</b>    | <b>2023</b>    | <b>Variance</b> |  |
| <b><i>3 FTE</i></b>         | Salaries and Benefits         | <b>401,600</b>  | 430,870        | 412,618        | (29,270)        |  |
| HR Manager                  | Materials and Supplies        | <b>34,380</b>   | 40,230         | 23,370         | (5,850)         |  |
| Payroll Administrator       | Contract Services             | <b>151,000</b>  | 101,000        | 101,000        | 50,000          |  |
| HR Specialist - Recruitment | Debt Payments                 | -               | -              | -              | -               |  |
|                             | <b>Gross Costs</b>            | <b>586,980</b>  | <b>572,100</b> | <b>536,988</b> | <b>14,880</b>   |  |
|                             |                               |                 |                |                |                 |  |
| <b><i>Contracts</i></b>     | Grants                        | -               | -              | -              | -               |  |
| HR Legal                    | Other Revenue                 | -               | -              | -              | -               |  |
| 3rd Party Investigation     | Revenue                       | -               | -              | -              | -               |  |
| EAP                         |                               |                 |                |                |                 |  |
|                             | <b>Net Cost</b>               | <b>586,980</b>  | <b>572,100</b> | <b>536,988</b> | <b>14,880</b>   |  |
|                             |                               |                 |                |                |                 |  |
|                             | Transfer from reserves        | -               | -              | -              | -               |  |
|                             | Internal Cost Allocation      | <b>(68,630)</b> | (91,550)       | (156,150)      | 22,920          |  |
|                             |                               |                 |                |                |                 |  |
|                             | Division Levy Requirement     | <b>518,350</b>  | <b>480,550</b> | <b>380,838</b> | <b>37,800</b>   |  |
|                             |                               |                 |                |                |                 |  |

# Health and Safety

|                             | <i><b>WSIB - Health and Safety</b></i> |                |                |                |                 |  |
|-----------------------------|--|----------------|----------------|----------------|-----------------|--|
|                             |  | <b>2025</b>    | <b>2024</b>    | <b>2023</b>    | <b>Variance</b> |  |
| <i><b>1 FTE</b></i>         | Salaries and Benefits                  | <b>123,553</b> | 103,164        | 96,733         | 20,389          |  |
| HR Specialist               | Materials and Supplies                 | <b>22,360</b>  | 22,360         | 21,925         | -               |  |
| Safety, Equity and Wellness | Contract Services                      | <b>12,500</b>  | 12,500         | 10,000         | -               |  |
|                             | Debt Payments                          | -              | -              | -              | -               |  |
| <i><b>Contracts</b></i>     | <i><b>Gross Costs</b></i>              | <b>158,413</b> | 138,024        | 128,658        | 20,389          |  |
| Disability Case Management  |  |                |                |                |                 |  |
|                             | Grants                                 | -              | -              | -              | -               |  |
|                             | Other Revenue                          | -              | -              | -              | -               |  |
|                             | <i><b>Revenue</b></i>                  | -              | -              | -              | -               |  |
|                             | <b>Net Cost</b>                        | <b>158,413</b> | <b>138,024</b> | <b>128,658</b> | 20,389          |  |
|                             | Reserve Contribution                   | -              | -              | -              | -               |  |
|                             | Internal Cost Allocation               | <b>11,850</b>  | 13,850         | 11,350         | (2,000)         |  |
|                             | <b>Division Levy Requirement</b>       | <b>170,263</b> | <b>151,874</b> | <b>140,008</b> | 18,389          |  |

Department: Corporate Services  
Division: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.



Operating Budget by Service Group  
(Gross Costs)





Department: Corporate Services  
Divisions: Finance | Customer Service  
Corporate Services  
Clerks | HR & Payroll | I.T.

## What the Division Does Day-To-Day

### I.T.

- IT support/helpdesk
- Network Administration
- IT Hardware
- Printers and Copiers
- Cyber Security
- Data Management
- Disaster Recovery
- M365 Admin
- SharePoint
- Communication Infrastructure
- Wi-Fi
- Meeting Room and Council Technology
- Virtual Private Network (remote work) support
- Workflow and Process Integration
- Video and Cameras
- Software license management
- Supporting SCADA
- Email backup, security, archiving
- Corporate Phone System



# Information Technology

|                         | <i>Information Technology</i> |           |            |           |           |  |
|-------------------------|-------------------------------|-----------|------------|-----------|-----------|--|
|                         |                               | 2025      | 2024       | 2023      | Variance  |  |
| <b>4 FTE</b>            | Salaries and Benefits         | 506,855   | 462,593.92 | 449,881   | 44,261    |  |
| IT Manager              | Materials and Supplies        | 621,753   | 540,421    | 468,420   | 81,333    |  |
| Systems Specialist      | Contract Services             | 88,000    | 88,000     | 56,000    | -         |  |
| Network Administrator   | Debt Payments                 | -         | -          | -         | -         |  |
| Enterprise Analyst      | <i>Gross Costs</i>            | 1,216,608 | 1,091,015  | 974,301   | 125,594   |  |
| Part-Time Roll (funded) |                               |           |            |           |           |  |
| <b>Contracts</b>        | Grants                        | (17,000)  | -          | -         | (17,000)  |  |
| Network Support         | Other Revenue                 | -         | -          | -         | -         |  |
|                         | <i>Revenue</i>                | (17,000)  | -          | -         | (17,000)  |  |
|                         |                               |           |            |           |           |  |
|                         | Net Cost                      | 1,199,608 | 1,091,015  | 974,301   | 108,594   |  |
|                         |                               |           |            |           |           |  |
|                         | Reserve Contribution          | 120,000   | 85,000     | 85,000    | 35,000    |  |
|                         | Internal Cost Allocation      | (761,456) | (648,766)  | (536,890) | (112,690) |  |
|                         |                               |           |            |           |           |  |
|                         | Division Levy Requirement     | 558,152   | 527,249    | 522,411   | 30,903    |  |
|                         |                               |           |            |           |           |  |



Department: Fire and Emergency Services  
Divisions: Suppression, Prevention, Training, Mechanical

### **SUPPRESSION**

Highly skilled staff provides emergency response to the citizens and visitors of this community. 26 suppression firefighters operating on 4 Platoons respond to a variety of emergency situations, including fires, emergency medical incidents, hazardous material releases, technical rescue and motor vehicle extrications.

### **FIRE PREVENTION AND EDUCATION**

Routine, required and request inspections to ensure buildings meet the requirements of the Ontario Building Code and Ontario Fire Code.

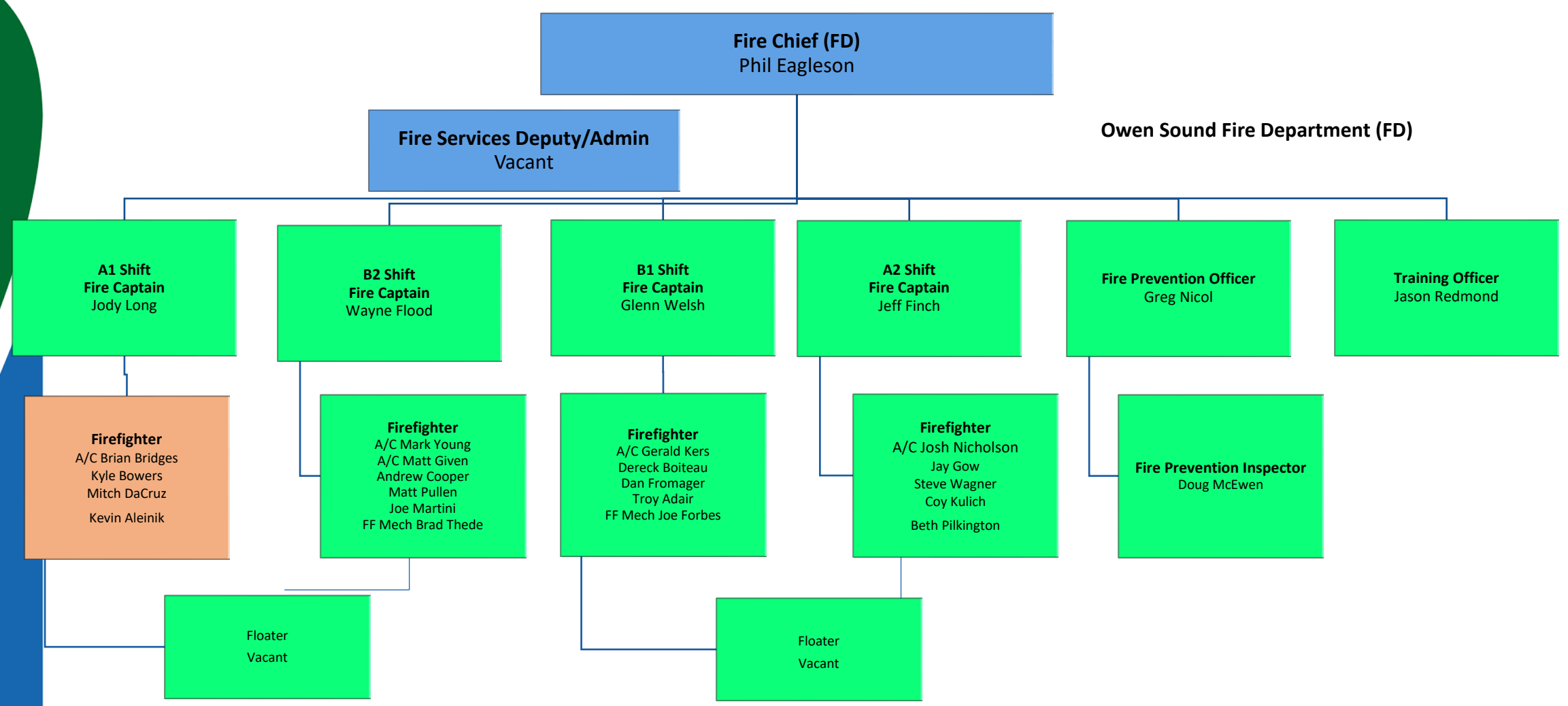
Our staff visit schools, workplaces and other public buildings to provide fire safety education.

### **TRAINING**

To prepare for fire suppression, specialized rescue for ice/water, high angle rope, marine water rescue and confined space.

### **MECHANICAL**

Complete routine and required maintenance on the fleet of 4 apparatus, boat and small engines in our inventory.



# Fire Protection

|                            | <i>Fire Protection</i>    |                  |                  |                  |                 |  |
|----------------------------|---------------------------|------------------|------------------|------------------|-----------------|--|
|                            |                           | <b>2025</b>      | <b>2024</b>      | <b>2023</b>      | <b>Variance</b> |  |
| <b>29 FTE</b>              | Salaries and Benefits     | <b>5,068,937</b> | 4,986,584        | 4,569,579        | 82,353          |  |
| Fire Officers              | Materials and Supplies    | <b>300,525</b>   | 259,525          | 244,275          | 41,000          |  |
| <b>2 FTE</b>               | Contract Services         | <b>130,000</b>   | 140,500          | 132,000          | (10,500)        |  |
| Fire Chief                 | Debt Payments             | -                | -                | -                | -               |  |
| Fire Services Admin/Deputy | <i>Gross Costs</i>        | <b>5,499,462</b> | 5,386,609        | 4,945,854        | 112,853         |  |
| <b>Contracts</b>           | Grants                    | -                | -                | -                | -               |  |
| Dispatch (OSPS)            | Other Revenue             | <b>(64,000)</b>  | (61,500)         | (11,500)         | (2,500)         |  |
|                            | <i>Revenue</i>            | <b>(64,000)</b>  | (61,500)         | (11,500)         | (2,500)         |  |
|                            | Net Cost                  | <b>5,435,462</b> | 5,325,109        | 4,934,354        | 110,353         |  |
|                            | Reserve Contribution      | <b>540,000</b>   | 485,000          | 435,000          | 55,000          |  |
|                            | Internal Cost Allocation  | <b>32,075</b>    | 20,206           | 54,500           | 11,869          |  |
|                            | Division Levy Requirement | <b>6,007,537</b> | <b>5,830,315</b> | <b>5,423,854</b> | <b>177,222</b>  |  |