

<b>Rate Supported Summary</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>					
Draw from Reserve	-45,855	-88,382	-45,855	42,527	-48.1%
Fees, Service Charges, and Rentals	-134,095	-64,762	-64,762	-	0.0%
Fines and penalties	-44,232	-28,340	-28,340	-	0.0%
Interest and Investment Income	-	-400,000	-400,000	-	0.0%
Materials & Supplies	-23,336	-10,000	-10,000	-	0.0%
Rate Revenue	-8,106,264	-8,748,766	-9,231,224	-482,458	5.5%
Repairs & Maintenance	-70,625	-70,625	-70,625	-	0.0%
<b>Revenue Total</b>	<b>-8,424,407</b>	<b>-9,410,875</b>	<b>-9,850,806</b>	<b>-439,931</b>	<b>4.7%</b>
<b>Expense</b>					
Salaries & Benefits	1,913,195	2,053,616	2,155,130	101,514	4.9%
Chemicals	195,786	193,500	193,500	-	0.0%
Debt Servicing	519,704	522,083	723,653	201,570	38.6%
Fees Expense	30,070	16,267	16,267	-	0.0%
Fines and penalties	76	-	-	-	0.0%
Fuel	24,745	25,539	25,539	-	0.0%
Insurance	217,569	230,060	189,390	-40,670	-17.7%
Interdepartment Transfers - Corporate S&B	653,761	921,529	1,114,188	192,659	20.9%
Licenses expense	8,367	8,726	8,726	-	0.0%
Materials & Supplies	238,394	254,309	254,309	-	0.0%
Printing, Advertising & Public Notices	28	580	580	-	0.0%
Professional & Contracted Services	764,919	687,250	687,250	-	0.0%
Protective clothing, uniforms, subscriptions, and memberships	75,568	36,600	36,600	-	0.0%
Repairs & Maintenance	388,791	256,000	256,000	-	0.0%
Security	17,869	10,750	10,750	-	0.0%
Software Support & Licencing	74,712	98,025	98,025	-	0.0%
Sundry Expense	-	150	150	-	0.0%
Taxes	136,771	139,048	139,048	-	0.0%
Telecommunications	13,628	10,000	10,000	-	0.0%
Training, travel, meetings, and conferences	68,877	67,100	67,100	-	0.0%
Transfer to Reserve	2,378,264	3,303,610	3,288,468	-15,142	-0.5%
Utilities	512,107	575,433	575,433	-	0.0%
Vehicle, Equipment, and Facility Rentals	-88	700	700	-	0.0%
<b>Expense Total</b>	<b>8,233,113</b>	<b>9,410,875</b>	<b>9,850,806</b>	<b>439,931</b>	<b>4.7%</b>
<b>Net Expense</b>	<b>-191,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*2024 Actuals (\$) unaudited

<b>Tax Supported Summary</b>	<b>Notes</b>	<b>* 2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Advertising Revenue		-57,218	-95,750	-128,750	-33,000	34.5%
Draw from Reserve		-1,450,858	-2,127,825	-3,386,075	-1,258,250	59.1%
Fees, Service Charges, and Rentals		-2,329,633	-2,548,056	-2,611,871	-63,815	2.5%
Fines and penalties		-517,114	-488,000	-563,400	-75,400	15.5%
Gain/Loss on Sale of Assets		-2,087,141	-	-	-	0.0%
Grants & External Contributions		-1,615,758	-1,598,739	-1,590,786	7,953	-0.5%
Interest and Investment Income		-2,355,397	-550,200	-775,200	-225,000	40.9%
Licenses and permits		-433,379	-420,300	-369,800	50,500	-12.0%
Salaries & Benefits		-	-	-	-	0.0%
Sales		-64,660	-54,650	-46,650	8,000	-14.6%
Sundry Revenue		-24,784	-13,240	-13,240	-	0.0%
Taxation		-29,058,071	-30,571,729	-31,992,302	-1,420,573	4.6%
<b>Revenue Total</b>		<b>-39,994,013</b>	<b>-38,468,489</b>	<b>-41,478,074</b>	<b>-3,009,585</b>	<b>7.8%</b>
<b>Expense</b>						
Salaries & Benefits		14,731,678	16,438,259	18,275,087	1,836,828	11.2%
Debt Servicing		1,267,828	1,307,423	1,283,013	-24,410	-1.9%
Fees Expense		117,677	134,500	152,500	18,000	13.4%
Fees, Service Charges, and Rentals		-125,858	-211,814	-153,774	58,040	-27.4%
Fines and penalties		230	-	-	-	0.0%
Fuel		376,436	389,300	395,200	5,900	1.5%
Grants & Donations		156,559	148,422	166,422	18,000	12.1%
Grounds Maintenance		52,434	114,150	82,650	-31,500	-27.6%
Insurance		882,586	895,010	900,805	5,795	0.6%
Interdepartment Transfers		16,286	16,467	13,841	-2,626	-15.9%
Interdepartment Transfers - Corporate S&B		-781,561	-1,021,486	-1,237,759	-216,273	21.2%
Labour Relations		33,257	35,000	35,000	-	0.0%
Licenses expense		20,991	51,470	43,330	-8,140	-15.8%
Materials & Supplies		744,869	709,160	685,183	-23,977	-3.4%
Organizational Changes		175,067	-	-	-	0.0%
Printing, Advertising & Public Notices		118,560	194,480	160,660	-33,820	-17.4%
Professional & Contracted Services		6,519,799	7,783,208	8,344,066	560,858	7.2%
Program Costs		242,965	465,796	320,850	-144,946	-31.1%
Protective clothing, uniforms, subscriptions, and memberships		145,093	161,085	177,015	15,930	9.9%
Purchases for resale		9,557	8,700	8,900	200	2.3%
Rebates		21,101	22,000	22,000	-	0.0%
Repairs & Maintenance		1,058,319	1,006,950	1,035,450	28,500	2.8%
Security		48,058	27,000	58,900	31,900	118.1%
Software Support & Licencing		412,624	502,800	527,100	24,300	4.8%
Sundry Expense		42,228	45,720	50,520	4,800	10.5%
Support to BIA		173,150	175,000	175,000	-	0.0%
Taxes		74,970	98,562	98,562	-	0.0%
Telecommunications		94,162	122,535	134,135	11,600	9.5%
Training, travel, meetings, and conferences		288,960	405,790	428,750	22,960	5.7%
Transfer to Reserve		7,970,853	5,415,122	6,064,120	648,998	12.0%
Utilities		729,087	755,989	748,489	-7,500	-1.0%
Vehicle, Equipment, and Facility Rentals		99,044	127,808	145,808	18,000	14.1%
Write-offs		147,319	100,000	100,000	-	0.0%
Agencies, Boards and Commission (ABCs)		1,932,205	2,044,083	2,236,251	192,168	9.4%
<b>Expense Total</b>		<b>37,796,533</b>	<b>38,468,489</b>	<b>41,478,074</b>	<b>3,009,585</b>	<b>7.8%</b>
<b>Net Expense</b>		<b>-2,197,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*2024 Actuals (\$) unaudited

<b>Taxation and General</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-219,158	-100,000	-1,292,520	-1,192,520	1192.5%
Fees, Service Charges, and Rentals		-14,557	-	-10,000	-10,000	0.0%
Fines and penalties	<b>2</b>	-457,538	-387,400	-512,400	-125,000	32.3%
Gain/Loss on Sale of Assets		-2,087,141	-	-	-	0.0%
Grants & External Contributions	<b>3</b>	-599,000	-599,000	-648,400	-49,400	8.2%
Interest and Investment Income	<b>4</b>	-2,347,788	-550,000	-775,000	-225,000	40.9%
Taxation	<b>5</b>	-29,058,071	-30,571,729	-31,992,302	-1,420,573	4.6%
<b>Revenue Total</b>		<b>-34,783,253</b>	<b>-32,208,129</b>	<b>-35,230,622</b>	<b>-3,022,493</b>	<b>9.4%</b>
<b>Expense</b>						
Salaries & Benefits	<b>6</b>	-	-	392,520	392,520	0.0%
Fees Expense		7,219	-	-	-	0.0%
Insurance	<b>7</b>	-	-50,000	-	50,000	-100.0%
Interdepartment Transfers - Corporate S&B		-	191,642	198,396	6,754	3.5%
Protective clothing, uniforms, subscriptions, and memberships	<b>8</b>	-	-20,000	-20,000	-	0.0%
Rebates		21,101	22,000	22,000	-	0.0%
Support to BIA		173,150	175,000	175,000	-	0.0%
Training, travel, meetings, and conferences	<b>9</b>	-	-69,000	-99,090	-30,090	43.6%
Transfer to Reserve		3,981,854	731,435	731,435	-	0.0%
Write-offs		147,319	100,000	100,000	-	0.0%
<b>Expense Total</b>		<b>4,330,643</b>	<b>1,081,077</b>	<b>1,500,261</b>	<b>419,184</b>	<b>38.8%</b>
<b>Net Expense</b>		<b>-30,452,610</b>	<b>-31,127,052</b>	<b>-33,730,361</b>	<b>-2,603,309</b>	<b>8.4%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Draw from WSIB reserve to fund impact of market comparator study. Includes costs of pay equity study that continue to be phased in over this term of Council.

**Note 2:** Interest and penalties earned on property tax arrears have been increased to reflect forecasted revenue.

**Note 3:** Ontario Municipal Partnership Fund (OMPF) allocation for 2026.

**Note 4:** Interest income increased to reflect forecasted revenue.

**Note 5:** Includes taxation increase required to balance base budget, net of assessment growth projection of 1.29% as reported by MPAC.

**Note 6:** Impact of market comparator study, fully funded by reserves (see note 1).

**Note 7:** Expected insurance savings for 2026 have been allocated to each operating division, instead of Taxation and General.

**Note 8:** General reduction applied to protective clothing, uniforms, subscriptions, and memberships, based on overall Corporate spend.

**Note 9:** General reduction applied to training, travel, meetings, and conferences, based on overall Corporate spend.

<b>Council</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-	-41,500	-49,500	-8,000	19.3%
Grants & External Contributions	<b>2</b>	-33,775	-32,000	-39,000	-7,000	21.9%
Sales	<b>3</b>	-28,299	-28,000	-28,000	-	0.0%
<b>Revenue Total</b>		<b>-62,074</b>	<b>-101,500</b>	<b>-116,500</b>	<b>-15,000</b>	<b>14.8%</b>
<b>Expense</b>						
Salaries & Benefits	<b>4</b>	315,140	342,338	369,284	26,946	7.9%
Fees Expense		135	-	-	-	0.0%
Grants & Donations	<b>5</b>	63,000	63,000	71,000	8,000	12.7%
Insurance	<b>6</b>	13,426	16,610	13,675	-2,935	-17.7%
Interdepartment Transfers	<b>7</b>	47,279	89,952	95,560	5,608	6.2%
Interdepartment Transfers - Corporate S&B	<b>8</b>	63,596	51,841	60,009	8,168	15.8%
Materials & Supplies		2,144	-	-	-	0.0%
Organizational Changes		175,067	-	-	-	0.0%
Printing, Advertising & Public Notices		803	1,000	1,000	-	0.0%
Professional & Contracted Services	<b>9</b>	6,455	52,500	31,500	-21,000	-40.0%
Program Costs	<b>10</b>	22,159	20,000	27,000	7,000	35.0%
Protective clothing, uniforms, subscriptions, and memberships		7,312	7,200	8,700	1,500	20.8%
Sundry Expense		102	-	-	-	0.0%
Telecommunications		5,678	6,225	7,225	1,000	16.1%
Training, travel, meetings, and conferences		39,019	40,500	41,950	1,450	3.6%
Transfer to Reserve		78,770	78,500	78,500	-	0.0%
<b>Expense Total</b>		<b>840,085</b>	<b>769,666</b>	<b>805,403</b>	<b>35,737</b>	<b>4.6%</b>
<b>Net Expense</b>		<b>778,011</b>	<b>668,166</b>	<b>688,903</b>	<b>20,737</b>	<b>3.1%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Includes funding from 2025 Mayor's Golf Tournament.

**Note 2:** Anticipated sponsorships and donations for 2026 Mayor's Golf Tournament.

**Note 3:** Anticipated sales revenue related to 2026 Mayor's Golf Tournament.

**Note 4:** Includes 3.0% COLA increases, and increases to statutory and group benefit premiums to reflect current benefit rates.

**Note 5:** Increased Community Grant Program budget to reflect net earnings of 2025 Mayor's Golf Tournament allocated to the program.

**Note 6:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 7:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 8:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 9:** Legal and consultant budgets reduced to reflect historical spend.

**Note 10:** Program costs increased for the 2026 Mayor's Golf Tournament.

<b>Administration</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-	-147,181	-179,500	-32,319	22.0%
Fees, Service Charges, and Rentals	<b>2</b>	-136,254	-102,350	-155,720	-53,370	52.1%
Interest and Investment Income		-7,609	-	-	-	0.0%
Licenses and permits		-37,367	-39,500	-39,500	-	0.0%
<b>Revenue Total</b>		<b>-181,230</b>	<b>-289,031</b>	<b>-374,720</b>	<b>-85,689</b>	<b>29.6%</b>
<b>Expense</b>						
Salaries & Benefits	<b>3</b>	2,654,461	2,926,665	3,178,430	251,765	8.6%
Insurance	<b>4</b>	66,085	72,660	59,825	-12,835	-17.7%
Interdepartment Transfers	<b>5</b>	-621,117	-314,790	-481,367	-166,577	52.9%
Interdepartment Transfers - Corporate S&B	<b>6</b>	-1,670,750	-2,046,509	-2,121,912	-75,403	3.7%
Labour Relations		30,683	35,000	35,000	-	0.0%
Materials & Supplies		42,381	68,450	70,450	2,000	2.9%
Printing, Advertising & Public Notices	<b>7</b>	10,999	17,700	28,460	10,760	60.8%
Professional & Contracted Services	<b>8</b>	80,781	97,506	164,999	67,493	69.2%
Program Costs	<b>9</b>	-	-	7,000	7,000	0.0%
Protective clothing, uniforms, subscriptions, and memberships		9,777	28,800	32,300	3,500	12.2%
Repairs & Maintenance		-	2,500	2,500	-	0.0%
Security		4,245	4,000	4,000	-	0.0%
Sundry Expense	<b>10</b>	29,467	31,900	34,700	2,800	8.8%
Telecommunications		4,239	5,400	5,900	500	9.3%
Training, travel, meetings, and conferences	<b>11</b>	106,712	199,050	216,500	17,450	8.8%
Transfer to Reserve		109,000	109,000	112,500	3,500	3.2%
<b>Expense Total</b>		<b>856,963</b>	<b>1,237,332</b>	<b>1,349,285</b>	<b>111,953</b>	<b>9.0%</b>
<b>Net Expense</b>		<b>675,733</b>	<b>948,301</b>	<b>974,565</b>	<b>26,264</b>	<b>2.8%</b>

\*2024 Actuals (\$) unaudited

Includes Office of the CAO, Clerks, Finance, Procurement, and Human Resources

**Note 1:** Draw from election reserve to fund 2026 election costs, including one-time cost of election assistant. Also includes funding carried forward for leadership training committed to in 2025.

**Note 2:** Increased revenue based on fees and charges for tax account related services.

**Note 3:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 4:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 5:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 6:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 7:** Printing and advertising budgets increased for 2026 election, and corporate branded items.

**Note 8:** Professional and contracted services budgets increased for 2026 election and actuarial report.

**Note 9:** Cost of 2026 inaugural ceremony following election.

**Note 10:** Increased budgets related to service recognition and mementos.

**Note 11:** Includes new budget for Social Club initiatives, as well as increases to election training, meeting, and conference budgets

<b>Fire and Emergency Services</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-230,010	-125,000	-	125,000	-100.0%
Fees, Service Charges, and Rentals	<b>2</b>	-19,591	-22,200	-41,200	-19,000	85.6%
Grants & External Contributions		-9,648	-	-	-	0.0%
Licenses and permits		-33,280	-30,000	-30,000	-	0.0%
<b>Revenue Total</b>		<b>-292,529</b>	<b>-177,200</b>	<b>-71,200</b>	<b>106,000</b>	<b>-59.8%</b>
<b>Expense</b>						
Salaries & Benefits	<b>3</b>	3,320,328	3,575,558	3,887,039	311,481	8.7%
Fees Expense	<b>4</b>	61,309	68,600	79,600	11,000	16.0%
Fines and penalties		201	-	-	-	0.0%
Fuel		22,781	20,500	22,500	2,000	9.8%
Insurance	<b>5</b>	123,990	113,600	103,520	-10,080	-8.9%
Interdepartment Transfers	<b>6</b>	322,841	317,762	378,851	61,089	19.2%
Interdepartment Transfers - Corporate S&B	<b>7</b>	330,099	404,444	493,008	88,564	21.9%
Labour Relations		2,574	-	-	-	0.0%
Licenses expense		514	600	600	-	0.0%
Materials & Supplies		41,899	29,200	30,600	1,400	4.8%
Printing, Advertising & Public Notices		412	700	900	200	28.6%
Professional & Contracted Services		13,094	16,300	15,900	-400	-2.5%
Protective clothing, uniforms, subscriptions, and memberships		62,059	49,000	52,900	3,900	8.0%
Repairs & Maintenance	<b>8</b>	157,383	100,000	122,000	22,000	22.0%
Software Support & Licencing	<b>9</b>	4,360	4,000	49,000	45,000	1125.0%
Sundry Expense		76	500	300	-200	-40.0%
Telecommunications		4,933	2,500	3,500	1,000	40.0%
Training, travel, meetings, and conferences		40,747	65,450	71,450	6,000	9.2%
Transfer to Reserve	<b>10</b>	451,500	564,690	648,881	84,191	14.9%
Utilities		21,574	25,611	25,611	-	0.0%
<b>Expense Total</b>		<b>4,982,674</b>	<b>5,359,015</b>	<b>5,986,160</b>	<b>627,145</b>	<b>11.7%</b>
<b>Net Expense</b>		<b>4,690,145</b>	<b>5,181,815</b>	<b>5,914,960</b>	<b>733,145</b>	<b>14.1%</b>

\*2024 Actuals (\$) unaudited

## **Fire and Emergency Services**

**Note 1:** Reduced reliance on tax rate stabilization reserve to reflect final year phase-in of 4 new firefighters hired in 2024, and removed emergency management program carry over.

**Note 2:** Increased cost recovery revenue to reflect expected Fire Marque recovery revenue.

**Note 3:** Salaries and benefits increased in accordance with CLAC agreement with volunteer firefighters and grid progression of career staff.

Statutory and group benefit premiums increased to reflect current rates.

**Note 4:** Increased budget for dispatching fees.

**Note 5:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 6:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 7:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 8:** Increased budgets for building, equipment, and vehicle maintenance to reflect increased annual maintenance costs.

**Note 9:** Increased budget to reflect cost of new First Due dispatch software, as required by Barrie.

**Note 10:** Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

Digital Government	Notes	*2024 Actuals (\$)	2025 Approved Budget (\$)	2026 Approved Budget (\$)	2026 Approved Budget Change (\$)	2026 Approved Budget Change (%)
<b>Revenue</b>						
Draw from Reserve		-	-305,000	-305,000	-	0.0%
Fees, Service Charges, and Rentals		-13,617	-31,500	-31,500	-	0.0%
Fines and penalties	<b>1</b>	-	-98,100	-	98,100	-100.0%
Sundry Revenue		-14,567	-	-	-	0.0%
<b>Revenue Total</b>		<b>-28,184</b>	<b>-434,600</b>	<b>-336,500</b>	<b>98,100</b>	<b>-22.6%</b>
<b>Expense</b>						
Salaries & Benefits	<b>2</b>	906,459	1,223,977	1,381,220	157,243	12.8%
Fines and penalties		4	-	-	-	0.0%
Insurance	<b>3</b>	108,959	149,870	234,980	85,110	56.8%
Interdepartment Transfers	<b>4</b>	-947,507	-1,011,050	-1,019,098	-8,049	0.8%
Interdepartment Transfers - Corporate S&B	<b>5</b>	-1,066,289	-1,210,255	-1,424,282	-214,026	17.7%
Materials & Supplies		291	500	650	150	30.0%
Printing, Advertising & Public Notices	<b>6</b>	50,030	77,000	60,000	-17,000	-22.1%
Professional & Contracted Services		335,746	476,000	452,000	-24,000	-5.0%
Program Costs	<b>7</b>	-	29,378	-	-29,378	-100.0%
Protective clothing, uniforms, subscriptions, and memberships		5,341	10,830	10,880	50	0.5%
Repairs & Maintenance		7,910	8,500	5,500	-3,000	-35.3%
Software Support & Licencing		376,020	460,300	458,100	-2,200	-0.5%
Sundry Expense		600	1,000	1,000	-	0.0%
Telecommunications		61,555	84,560	91,560	7,000	8.3%
Training, travel, meetings, and conferences		22,839	38,490	38,490	-	0.0%
Transfer to Reserve	<b>8</b>	45,500	95,500	45,500	-50,000	-52.4%
<b>Expense Total</b>		<b>-92,542</b>	<b>434,600</b>	<b>336,500</b>	<b>-98,100</b>	<b>-22.6%</b>
<b>Net Expense</b>		<b>-120,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	

\*2024 Actuals (\$) unaudited

Includes Information Technology, Customer Experience and Communications, Legal and Risk Management

**Note 1:** Removed fine revenue for automated speed enforcement program.

**Note 2:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 3:** Insurance budget increased in Legal division to include the anticipated increase in insurance claims management costs, as recommended by the insurance pool.

**Note 4:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 5:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 6:** Removed advertising budget related to automated speed enforcement program, and reduced CXO advertising budget.

**Note 7:** Removed program cost budget related to automated speed enforcement program.

**Note 8:** Removed contribution to capital infrastructure reserve for automated speed enforcement program.

<b>Recreation</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Advertising Revenue	<b>1</b>	-50,429	-50,000	-83,000	-33,000	66.0%
Draw from Reserve		-443,246	-	-	-	0.0%
Fees, Service Charges, and Rentals	<b>2</b>	-929,436	-906,933	-923,315	-16,382	1.8%
Interest and Investment Income		-	-200	-200	-	0.0%
Sales		-19,383	-10,500	-10,500	-	0.0%
Sundry Revenue		-6,302	-7,500	-7,500	-	0.0%
<b>Revenue Total</b>		<b>-1,448,796</b>	<b>-975,133</b>	<b>-1,024,515</b>	<b>-49,382</b>	<b>5.1%</b>
<b>Expense</b>						
Salaries & Benefits	<b>3</b>	1,167,747	1,285,272	1,360,259	74,987	5.8%
Debt Servicing		431,300	-	-	-	0.0%
Fees Expense		15,167	13,200	15,200	2,000	15.2%
Fuel		1,998	2,200	2,200	-	0.0%
Grants & Donations		70,922	70,922	70,922	-	0.0%
Grounds Maintenance		1,026	2,750	2,750	-	0.0%
Insurance		122,372	92,720	95,165	2,445	2.6%
Interdepartment Transfers	<b>4</b>	173,631	128,879	148,843	19,964	15.5%
Interdepartment Transfers - Corporate S&B	<b>5</b>	230,912	210,912	239,551	28,639	13.6%
Licenses expense		1,168	2,250	2,800	550	24.4%
Materials & Supplies		17,152	21,400	21,700	300	1.4%
Professional & Contracted Services	<b>6</b>	5,844	29,000	13,000	-16,000	-55.2%
Protective clothing, uniforms, subscriptions, and memberships		4,807	6,500	6,500	-	0.0%
Purchases for resale		8,456	7,500	7,500	-	0.0%
Repairs & Maintenance	<b>7</b>	231,151	188,700	205,700	17,000	9.0%
Security		1,076	900	1,300	400	44.4%
Sundry Expense		6,000	6,000	6,000	-	0.0%
Telecommunications		2,307	2,200	2,500	300	13.6%
Training, travel, meetings, and conferences		466	7,050	7,350	300	4.3%
Transfer to Reserve	<b>8</b>	244,500	303,790	347,890	44,100	14.5%
Utilities		341,990	321,329	321,329	-	0.0%
Vehicle, Equipment, and Facility Rentals		60,808	60,808	60,808	-	0.0%
<b>Expense Total</b>		<b>3,140,800</b>	<b>2,764,282</b>	<b>2,939,267</b>	<b>174,985</b>	<b>6.3%</b>
<b>Net Expense</b>		<b>1,692,004</b>	<b>1,789,149</b>	<b>1,914,752</b>	<b>125,603</b>	<b>7.0%</b>

\*2024 Actuals (\$) unaudited

## **Recreation**

**Note 1:** Increased advertising revenue based on forecasts.

**Note 2:** Increased fees and rentals revenue based on actuals.

**Note 3:** Includes 1.78% blended COLA consistent with IBEW agreement, 2.25% COLA consistent with OPSEU agreement, and 3.0% non-union COLA.  
Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 4:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 5:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 6:** Removed instructor fees for sports camps.

**Note 7:** Repairs & maintenance budgets increased for building and equipment based on 2024 actual spend.

**Note 8:** Transfer to capital infrastructure reserves increased by 2% of the tax rate.

Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

Habour	Notes	*2024 Actuals (\$)	2025 Approved Budget (\$)	2026 Approved Budget (\$)	2026 Approved Budget Change (\$)	2026 Approved Budget Change (%)
<b>Revenue</b>						
Draw from Reserve	1	-	-30,000	-	30,000	-100.0%
Fees, Service Charges, and Rentals	2	-212,959	-216,603	-222,009	-5,406	2.5%
Sales		-2,232	-2,450	-2,450	-	0.0%
<b>Revenue Total</b>		<b>-215,191</b>	<b>-249,053</b>	<b>-224,459</b>	<b>24,594</b>	<b>-9.9%</b>
<b>Expense</b>						
Salaries & Benefits	3	133,671	140,205	144,183	3,978	2.8%
Fees Expense		2,941	3,900	3,900	-	0.0%
Fuel		-	1,000	1,000	-	0.0%
Grounds Maintenance		6,890	8,500	8,500	-	0.0%
Insurance	4	23,076	24,280	19,990	-4,290	-17.7%
Interdepartment Transfers	5	-	13,659	18,320	4,661	34.1%
Interdepartment Transfers - Corporate S&B	6	-487	49,277	29,484	-19,793	-40.2%
Licenses expense		49	100	60	-40	-40.0%
Materials & Supplies		3,323	4,000	4,100	100	2.5%
Printing, Advertising & Public Notices		1,253	3,400	3,400	-	0.0%
Professional & Contracted Services		3,219	4,000	4,000	-	0.0%
Program Costs		30	-	-	-	0.0%
Protective clothing, uniforms, subscriptions, and memberships		1,891	2,400	2,000	-400	-16.7%
Purchases for resale		1,101	1,200	1,400	200	16.7%
Repairs & Maintenance		16,960	16,850	16,850	-	0.0%
Security		13,667	500	32,000	31,500	6300.0%
Sundry Expense		-1	-	-	-	0.0%
Telecommunications	7	294	600	1,200	600	100.0%
Training, travel, meetings, and conferences		152	350	400	50	14.3%
Transfer to Reserve	8	105,500	131,103	150,146	19,043	14.5%
Utilities		16,018	11,088	11,088	-	0.0%
<b>Expense Total</b>		<b>329,547</b>	<b>416,412</b>	<b>452,021</b>	<b>35,609</b>	<b>8.6%</b>
<b>Net Expense</b>		<b>114,356</b>	<b>167,359</b>	<b>227,562</b>	<b>60,203</b>	<b>36.0%</b>

\*2024 Actuals (\$) unaudited

## Harbour

**Note 1:** Removed draw from reserve used to fund Security Guard pilot in 2025.

**Note 2:** Increased seasonal dockage revenue budget to align with forecasted actuals.

**Note 3:** Includes 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 4:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 5:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 6:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget. Includes correction to calculation used for 2025

**Note 7:** Added mobile phone for harbour assistant.

**Note 8:** Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recomme

<b>Planning Services</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve		-	-209,500	-209,500	-	0.0%
Fees, Service Charges, and Rentals		-289,329	-322,493	-318,216	4,277	-1.3%
Sales	<b>1</b>	-	-1,000	500	1,500	-150.0%
<b>Revenue Total</b>		<b>-289,329</b>	<b>-532,993</b>	<b>-527,216</b>	<b>5,777</b>	<b>-1.1%</b>
<b>Expense</b>						
Salaries & Benefits	<b>2</b>	541,414	691,675	725,023	33,348	4.8%
Insurance	<b>3</b>	15,038	15,300	12,600	-2,700	-17.6%
Interdepartment Transfers	<b>4</b>	78,620	83,942	82,949	-993	-1.2%
Interdepartment Transfers - Corporate S&B	<b>5</b>	102,978	46,510	23,627	-22,883	-49.2%
Materials & Supplies		209	5,050	5,700	650	12.9%
Printing, Advertising & Public Notices		-	5,850	5,850	-	0.0%
Professional & Contracted Services		88,611	316,000	314,000	-2,000	-0.6%
Program Costs		-	1,600	1,600	-	0.0%
Protective clothing, uniforms, subscriptions, and memberships	<b>6</b>	1,910	7,230	11,550	4,320	59.8%
Telecommunications		995	1,500	1,500	-	0.0%
Training, travel, meetings, and conferences	<b>7</b>	14,535	21,500	34,800	13,300	61.9%
Transfer to Reserve		189,339	58,750	58,750	-	0.0%
<b>Expense Total</b>		<b>1,033,649</b>	<b>1,254,907</b>	<b>1,277,949</b>	<b>23,042</b>	<b>1.8%</b>
<b>Net Expense</b>		<b>744,320</b>	<b>721,914</b>	<b>750,733</b>	<b>28,819</b>	<b>4.0%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Heritage committee plaque program sales

**Note 2:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates

**Note 3:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 4:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 5:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 6:** Memberships and dues budgets increased to reflect current staff compliment, and to include economic development association memberships.

**Note 7:** Training, travel, meetings and conferences budgets increased to reflect current staff compliment, and to include economic development conference.

Building	Notes	*2024 Actuals (\$)	2025 Approved Budget (\$)	2026 Approved Budget (\$)	2026 Approved Budget Change (\$)	2026 Approved Budget Change (%)
<b>Revenue</b>						
Draw from Reserve	1	-	-202,515	-243,978	-41,463	20.5%
Fees, Service Charges, and Rentals		-18,008	-32,101	-27,101	5,000	-15.6%
Grants & External Contributions		-142,337	-194,716	-200,363	-5,647	2.9%
Licenses and permits	2	-344,832	-335,000	-290,000	45,000	-13.4%
<b>Revenue Total</b>		<b>-505,177</b>	<b>-764,332</b>	<b>-761,442</b>	<b>2,890</b>	<b>-0.4%</b>
<b>Expense</b>						
Salaries & Benefits	3	388,462	512,062	529,952	17,890	3.5%
Fees Expense		3,524	-	-	-	0.0%
Fuel		1,547	2,500	2,500	-	0.0%
Insurance		16,918	16,340	13,450	-2,890	-17.7%
Interdepartment Transfers	4	39,770	62,736	56,838	-5,898	-9.4%
Interdepartment Transfers - Corporate S&B	5	52,013	75,150	68,503	-6,647	-8.8%
Materials & Supplies		161	360	560	200	55.6%
Professional & Contracted Services	6	6,138	45,000	35,000	-10,000	-22.2%
Protective clothing, uniforms, subscriptions, and memberships		1,842	4,450	4,200	-250	-5.6%
Repairs & Maintenance		1,244	1,000	1,300	300	30.0%
Sundry Expense		-17	-	-	-	0.0%
Telecommunications		2,120	3,000	3,000	-	0.0%
Training, travel, meetings, and conferences		11,752	12,500	14,500	2,000	16.0%
Transfer to Reserve	7	26,000	29,234	31,639	2,405	8.2%
<b>Expense Total</b>		<b>551,474</b>	<b>764,332</b>	<b>761,442</b>	<b>-2,890</b>	<b>-0.4%</b>
<b>Net Expense</b>		<b>46,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	

\*2024 Actuals (\$) unaudited

**Note 1:** Transfer from Building reserve fund to balance budget to zero with no impact to tax-rate.

**Note 2:** Decrease in expected building permit revenue over 2025 budget, based on estimated residential and commercial permits.

**Note 3:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased reflect current benefit rates.

**Note 4:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 5:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 6:** Decrease in expected legal fees.

**Note 7:** Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

<b>By-Law and Parking Enforcement</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Fees, Service Charges, and Rentals		-20,705	-23,000	-26,500	-3,500	15.2%
Fines and penalties	<b>1</b>	-59,576	-2,500	-51,000	-48,500	1940.0%
Grants & External Contributions		-2,319	-	-	-	0.0%
Licenses and permits	<b>2</b>	-16,670	-15,000	-9,500	5,500	-36.7%
<b>Revenue Total</b>		<b>-99,270</b>	<b>-40,500</b>	<b>-87,000</b>	<b>-46,500</b>	<b>114.8%</b>
<b>Expense</b>						
Salaries & Benefits	<b>3</b>	265,941	337,170	472,908	135,738	40.3%
Fees Expense		1,331	2,500	2,500	-	0.0%
Fuel		2,917	3,000	3,000	-	0.0%
Grounds Maintenance		6,867	10,000	10,000	-	0.0%
Insurance		14,098	13,550	11,155	-2,395	-17.7%
Interdepartment Transfers	<b>4</b>	54,979	52,389	59,395	7,006	13.4%
Interdepartment Transfers - Corporate S&B	<b>5</b>	101,750	139,469	150,215	10,746	7.7%
Licenses expense		127	470	320	-150	-31.9%
Materials & Supplies		34,968	20,800	19,650	-1,150	-5.5%
Printing, Advertising & Public Notices		2,911	3,100	2,600	-500	-16.1%
Professional & Contracted Services	<b>6</b>	90,091	103,084	97,161	-5,923	-5.7%
Protective clothing, uniforms, subscriptions, and memberships		3,504	3,650	8,200	4,550	124.7%
Repairs & Maintenance		3,088	3,000	3,000	-	0.0%
Software Support & Licencing		6,110	-	-	-	0.0%
Taxes		50,423	51,816	51,816	-	0.0%
Telecommunications		1,446	1,600	1,600	-	0.0%
Town Equipment Rental		38,000	57,000	57,000	-	0.0%
Training, travel, meetings, and conferences		5,450	11,600	15,400	3,800	32.8%
Transfer to Reserve	<b>7</b>	129,500	159,684	185,634	25,950	16.3%
<b>Expense Total</b>		<b>813,501</b>	<b>973,882</b>	<b>1,151,554</b>	<b>177,672</b>	<b>18.2%</b>
<b>Net Expense</b>		<b>714,231</b>	<b>933,382</b>	<b>1,064,554</b>	<b>131,172</b>	<b>14.1%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Increase to parking fine and court fine revenue to reflect actual revenue collected.

**Note 2:** Removal of taxi licencing program revenue, net of increase to patio program revenue.

**Note 3:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect cur

**Note 4:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 5:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 6:** Reduced legal and contracted maintenance budgets, net of annual increase to animal control contract.

**Note 7:** Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recommendec

<b>Culture and Tourism</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-	-136,640	-65,000	71,640	-52.4%
Fees, Service Charges, and Rentals	<b>2</b>	-249,511	-308,056	-263,256	44,800	-14.5%
Grants & External Contributions	<b>3</b>	-110,231	-166,000	-93,000	73,000	-44.0%
Sales	<b>4</b>	-14,746	-12,700	-6,200	6,500	-51.2%
Sundry Revenue		-3,915	-5,740	-5,740	-	0.0%
<b>Revenue Total</b>		<b>-378,403</b>	<b>-629,136</b>	<b>-433,196</b>	<b>195,940</b>	<b>-31.1%</b>
<b>Expense</b>						
Salaries & Benefits	<b>5</b>	397,519	418,511	445,360	26,849	6.4%
Fees Expense		240	1,000	1,000	-	0.0%
Grants & Donations		15,500	5,000	15,000	10,000	200.0%
Insurance		11,573	11,480	9,450	-2,030	-17.7%
Interdepartment Transfers	<b>6</b>	86,804	102,923	110,382	7,459	7.2%
Interdepartment Transfers - Corporate S&B	<b>7</b>	96,427	158,411	178,467	20,056	12.7%
Materials & Supplies		7,247	15,640	7,575	-8,065	-51.6%
Printing, Advertising & Public Notices	<b>8</b>	52,112	82,580	55,300	-27,280	-33.0%
Professional & Contracted Services	<b>9</b>	66,201	116,550	134,638	18,088	15.5%
Program Costs	<b>10</b>	220,776	414,818	285,250	-129,568	-31.2%
Protective clothing, uniforms, subscriptions, and memberships		6,652	7,425	7,675	250	3.4%
Security		17,003	10,000	10,000	-	0.0%
Sundry Expense		1,181	1,500	3,700	2,200	146.7%
Telecommunications		856	1,800	3,000	1,200	66.7%
Training, travel, meetings, and conferences		11,608	14,600	17,500	2,900	19.9%
Transfer to Reserve	<b>11</b>	116,527	134,777	233,514	98,737	73.3%
Utilities		2,511	7,300	7,300	-	0.0%
Vehicle, Equipment, and Facility Rentals	<b>12</b>	27,086	46,000	64,000	18,000	39.1%
<b>Expense Total</b>		<b>1,137,823</b>	<b>1,550,315</b>	<b>1,589,111</b>	<b>38,796</b>	<b>2.5%</b>
<b>Net Expense</b>		<b>759,420</b>	<b>921,179</b>	<b>1,155,915</b>	<b>234,736</b>	<b>25.5%</b>

\*2024 Actuals (\$) unaudited

## Culture and Tourism

**Note 1:** Draw from events reserve for tall ships festival not needed. 2026 budget includes draw from butter tart festival reserve to offset festival costs, and use of MAT reserve.

**Note 2:** Removed fee revenue related to tall ships festival - not an annual event.

**Note 3:** Removed grant revenue related to tall ships festival - not an annual event.

**Note 4:** Removed Canada Day wristband fee revenue.

**Note 5:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 6:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 7:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 8:** Advertising budgets for several events have been reduced.

**Note 9:** Professional and contracted services budget related to tall ships festival has been removed.

**Note 10:** Program cost budget related to tall ships festival has been removed.

**Note 11:** Reinstated contribution to tall ships reserve for 2028 event. Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

**Note 12:** Increased equipment rental budget for butter tart festival.

<b>Engineering</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Fees, Service Charges, and Rentals		-37,045	-228,515	-230,149	-1,634	0.7%
Grants & External Contributions		-	-	-	-	0.0%
Licenses and permits		-1,230	-800	-800	-	0.0%
<b>Revenue Total</b>		<b>-38,275</b>	<b>-229,315</b>	<b>-230,949</b>	<b>-1,634</b>	<b>0.7%</b>
<b>Expense</b>						
Salaries & Benefits	<b>1</b>	530,376	941,427	1,090,479	149,052	15.8%
Insurance	<b>2</b>	22,557	22,960	18,900	-4,060	-17.7%
Interdepartment Transfers	<b>3</b>	54,670	50,222	56,438	6,216	12.4%
Interdepartment Transfers - Corporate S&B	<b>4</b>	71,498	-305,858	-418,050	-112,192	36.7%
Materials & Supplies		1,285	3,250	3,250	-	0.0%
Professional & Contracted Services		11,682	43,000	43,000	-	0.0%
Protective clothing, uniforms, subscriptions, and memberships		6,167	12,090	9,100	-2,990	-24.7%
Software Support & Licencing	<b>5</b>	-	18,500	-	-18,500	-100.0%
Telecommunications		1,274	5,850	5,850	-	0.0%
Training, travel, meetings, and conferences		16,320	27,500	30,500	3,000	10.9%
Transfer to Reserve		26,000	26,000	26,000	-	0.0%
<b>Expense Total</b>		<b>741,829</b>	<b>844,941</b>	<b>865,467</b>	<b>20,526</b>	<b>2.4%</b>
<b>Net Expense</b>		<b>703,554</b>	<b>615,626</b>	<b>634,518</b>	<b>18,892</b>	<b>3.1%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Includes 1.78% blended COLA, consistent with IBEW agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect COLA. Includes reallocation of capital project staff from Operations to Engineering.

**Note 2:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 3:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 4:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 5:** Removed budget for traffic analysis software no longer used.

Operations	Notes	*2024 Actuals (\$)	2025 Approved Budget (\$)	2026 Approved Budget (\$)	2026 Approved Budget Change (\$)	2026 Approved Budget Change (%)
<b>Revenue</b>						
Advertising Revenue		-	-750	-750	-	0.0%
Draw from Reserve	1	-318,044	-368,044	-328,633	39,411	-10.7%
Fees, Service Charges, and Rentals	2	-233,481	-204,405	-213,005	-8,600	4.2%
Grants & External Contributions	3	-41,171	-35,000	-38,000	-3,000	8.6%
<b>Revenue Total</b>		<b>-592,696</b>	<b>-608,199</b>	<b>-580,388</b>	<b>27,811</b>	<b>-4.6%</b>
<b>Expense</b>						
Salaries & Benefits	4	3,574,932	3,691,611	3,923,023	231,412	6.3%
Debt Servicing		836,528	1,307,423	1,283,013	-24,410	-1.9%
Fees Expense		23,989	43,800	48,800	5,000	11.4%
Fees, Service Charges, and Rentals		-159,707	-236,814	-178,774	58,040	-24.5%
Fines and penalties		25	-	-	-	0.0%
Fuel		204,166	222,100	226,000	3,900	1.8%
Grants & Donations		7,137	9,500	9,500	-	0.0%
Grounds Maintenance	5	37,651	92,900	61,400	-31,500	-33.9%
Insurance	6	258,681	303,340	232,115	-71,225	-23.5%
Interdepartment Transfers	7	622,613	334,833	400,111	65,278	19.5%
Interdepartment Transfers - Corporate S&B	8	771,064	946,572	1,018,418	71,846	7.6%
Licenses expense		18,843	42,550	34,050	-8,500	-20.0%
Materials & Supplies	9	593,358	535,910	516,348	-19,562	-3.7%
Printing, Advertising & Public Notices		40	500	500	-	0.0%
Professional & Contracted Services		720,831	993,850	984,450	-9,400	-0.9%
Protective clothing, uniforms, subscriptions, and memberships		32,378	38,510	40,010	1,500	3.9%
Repairs & Maintenance		371,080	474,400	465,600	-8,800	-1.9%
Security		11,560	11,000	11,000	-	0.0%
Taxes		24,547	46,746	46,746	-	0.0%
Telecommunications		5,903	5,800	5,800	-	0.0%
Town Equipment Rental		-38,000	-57,000	-57,000	-	0.0%
Training, travel, meetings, and conferences		18,578	33,200	36,000	2,800	8.4%
Transfer to Reserve	10	2,228,363	2,739,336	3,149,524	410,188	15.0%
Utilities	11	322,041	365,271	357,771	-7,500	-2.1%
Vehicle, Equipment, and Facility Rentals		11,150	21,000	21,000	-	0.0%
<b>Expense Total</b>		<b>10,497,751</b>	<b>11,966,338</b>	<b>12,635,405</b>	<b>669,067</b>	<b>5.6%</b>
<b>Net Expense</b>		<b>9,905,055</b>	<b>11,358,139</b>	<b>12,055,017</b>	<b>696,878</b>	<b>6.1%</b>

\*2024 Actuals (\$) unaudited

Includes Roads, Parks, Public Works, and Corporate Assets

## **Operations**

**Note 1:** Removed reserve funding for plow route optimization study, completed in 2025

**Note 2:** Increased park facility rental revenue to align with prior years actual earnings.

**Note 3:** Increased MNR aggregate revenue budget to align with prior years actual earnings.

**Note 4:** Includes 2.25% blended COLA consistent with OPSEU agreement, and 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates. Includes reallocation of capital project staff from Operations to Engineering.

**Note 5:** Grounds maintenance budget reduced based on prior years actual spend.

**Note 6:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 7:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 8:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 9:** Materials and supplies budgets for equipment servicing and sweeping and flushing activities reduced based on prior years actual spend.

**Note 10:** Transfer to capital infrastructure reserves increased by 2% of the tax rate. Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

**Note 11:** Hydro and water budget for parks facilities reduced based on prior years actual spend.

<b>Transit</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Advertising Revenue		-6,789	-45,000	-45,000	-	0.0%
Draw from Reserve		-240,400	-355,400	-355,400	-	0.0%
Fees, Service Charges, and Rentals		-130,646	-149,900	-149,900	-	0.0%
Grants & External Contributions		-277,528	-429,200	-429,200	-	0.0%
<b>Revenue Total</b>		<b>-655,363</b>	<b>-979,500</b>	<b>-979,500</b>	<b>-</b>	<b>0.0%</b>
<b>Expense</b>						
Salaries & Benefits	<b>1</b>	396,776	351,788	375,407	23,619	6.7%
Fees Expense		1,822	1,500	1,500	-	0.0%
Fees, Service Charges, and Rentals		33,849	25,000	25,000	-	0.0%
Fuel		143,027	138,000	138,000	-	0.0%
Insurance	<b>2</b>	85,813	92,300	75,980	-16,320	-17.7%
Interdepartment Transfers	<b>3</b>	89,286	76,983	81,025	4,042	5.3%
Interdepartment Transfers - Corporate S&B	<b>4</b>	116,773	248,116	253,287	5,171	2.1%
Licenses expense		290	5,500	5,500	-	0.0%
Materials & Supplies		-	1,600	1,600	-	0.0%
Printing, Advertising & Public Notices		-	2,650	2,650	-	0.0%
Professional & Contracted Services		324,635	328,400	328,400	-	0.0%
Protective clothing, uniforms, subscriptions, and memberships		1,453	3,000	3,000	-	0.0%
Repairs & Maintenance		244,064	203,000	203,000	-	0.0%
Software Support & Licencing		26,134	20,000	20,000	-	0.0%
Sundry Expense		4,820	4,820	4,820	-	0.0%
Telecommunications		2,562	1,500	1,500	-	0.0%
Training, travel, meetings, and conferences		782	3,000	3,000	-	0.0%
Transfer to Reserve	<b>5</b>	58,500	73,323	84,207	10,884	14.8%
Utilities		-	-	-	-	0.0%
<b>Expense Total</b>		<b>1,530,586</b>	<b>1,580,480</b>	<b>1,607,876</b>	<b>27,396</b>	<b>1.7%</b>
<b>Net Expense</b>		<b>875,223</b>	<b>600,980</b>	<b>628,376</b>	<b>27,396</b>	<b>4.6%</b>

\*2024 Actuals (\$) unaudited

## Transit

**Note 1:** Includes 3.0% non-union COLA. Statutory and group benefit premiums have been increased to reflect current benefit rates.

**Note 2:** Insurance budget reduced to reflected allocated portion of rates provided by the Simcoe Municipalities Insurance Pool.

**Note 3:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 4:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 5:** Transfer to capital infrastructure and equipment reserves increased by 2% of the tax rate.

Additional year-end surplus transfers will be required to achieve the increase recommended by the AMP.

<b>Policing Services</b>	<b>Notes</b>	<b>*2024 Actuals (\$)</b>	<b>2025 Approved Budget (\$)</b>	<b>2026 Approved Budget (\$)</b>	<b>2026 Approved Budget Change (\$)</b>	<b>2026 Approved Budget Change (%)</b>
<b>Revenue</b>						
Draw from Reserve	<b>1</b>	-	-107,044	-357,044	-250,000	233.5%
Fees, Service Charges, and Rentals		-24,494	-	-	-	0.0%
Grants & External Contributions		-399,749	-142,823	-142,823	-	0.0%
<b>Revenue Total</b>		<b>-424,243</b>	<b>-249,867</b>	<b>-499,867</b>	<b>-250,000</b>	<b>100.1%</b>
<b>Expense</b>						
Salaries & Benefits		138,452	-	-	-	0.0%
Interdepartment Transfers	<b>2</b>	14,417	28,026	25,594	-2,432	-8.7%
Interdepartment Transfers - Corporate S&B	<b>3</b>	18,855	18,792	13,520	-5,272	-28.1%
Materials & Supplies		451	3,000	3,000	-	0.0%
Professional & Contracted Services	<b>4</b>	4,766,471	5,162,018	5,726,018	564,000	11.0%
Repairs & Maintenance		25,439	9,000	10,000	1,000	11.1%
Security		507	600	600	-	0.0%
Telecommunications		-	-	-	-	0.0%
Transfer to Reserve		180,000	180,000	180,000	-	0.0%
Utilities		24,953	25,390	25,390	-	0.0%
<b>Expense Total</b>		<b>5,169,545</b>	<b>5,426,826</b>	<b>5,984,122</b>	<b>557,296</b>	<b>10.3%</b>
<b>Net Expense</b>		<b>4,745,302</b>	<b>5,176,959</b>	<b>5,484,255</b>	<b>307,296</b>	<b>5.9%</b>

\*2024 Actuals (\$) unaudited

**Note 1:** Draw from reserve to offset 2024 reconciliation costs remains consistent with prior year.

**Note 2:** Adjusted interdepartmental allocation for costs shared by the corporation, based on proportional share of the annual budget.

**Note 3:** Adjusted interdepartmental allocation for corporate services, based on proportional share of the annual budget.

**Note 4:** 2026 budget based on letter received from OPP on September 26, 2025 referencing 11% cap on increases to policing costs for municipalities.

As of the date of this document, the 2026 annual billing statement has not been received.

**Note 5:** Building repairs and maintenance budget for OPP detachment at Town Hall increased to align with forecasted need.